

Adopted Operating and Capital Budget

FISCAL YEAR 2015-2016



Local Roots, Global Reach

ISLE OF WIGHT
COUNTY, VIRGINIA





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**County of Isle of Wight
Virginia**

For the Fiscal Year Beginning

July 1, 2014

Executive Director

FY 2015-2016 Operating & Capital Budget

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COUNTY ADMINISTRATOR'S MESSAGE



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ISLE OF WIGHT
COUNTY, VIRGINIA



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ISLE OF WIGHT COUNTY, VIRGINIA

July 8, 2015

The Honorable Board of Supervisors
Isle of Wight, Virginia

Dear Board Members:

Attached is the adopted Fiscal Year (FY) 2015-2016 Operating & Capital Budget. The FY 16' budget addresses the operational and capital needs of the 13 funds required for the operation of County services in the amount of **\$162,622,494**. The General Operating Fund Budget is approved for funding of **\$70,388,605**, an **increase of \$1,251,419 or 1.8%** over the current fiscal year. **It should be noted that the budget does not include any adjustment to the current real estate tax rate of \$.85 per \$100.**

The FY 16' budget marked another year of difficult challenges for the County. County revenues, while stable, have experienced limited economic growth. The 2015 real estate reassessment yielded a -0.5% reduction in assessed values resulting in flat real estate tax revenue for FY 16'. Overall, moderate revenue growth of 2% or \$1.2M is projected in FY 16'. Notwithstanding the continued revenue challenges, spending is being driven by costly State and Federal mandates and additional expenses for contractual commitments. The County continues to operate in a budget deficit and is embarking on Year 2 of the three year financial plan to a balanced budget. With the adoption of the FY 15' budget, the Board of Supervisors committed to the implementation of the three year financial plan to address a budget deficit equal to 22 cents on the real estate tax rate and achieve a balanced budget by FY 17'. The Board addressed this commitment in FY 15' by increasing the real estate tax rate by \$.12 (\$.10 to cover the \$3.9M FY 14' deficit and \$.02 for increased funding for public education), restructuring debt, and financial retooling. Year 2 of the three year financial plan commits the County to reducing the draw from fund balance from \$3.2M to \$1.6M which is equal to \$.05 on the real estate tax rate.

The adopted FY 16' budget is based on meeting the commitment to the three year financial plan to a balanced budget and addressing core service needs while taking steps toward bringing employee compensation in line with market conditions. The overall goals of the FY 16' budget include:

- 1) **Provide Adequate Funding to Support Core Service Priorities** – The FY 16' budget provides funding to address core service priorities and ensure that staff are equipped to deliver high quality services to our citizens. The adopted budget provides a number of expenditure funding

adjustments including the transfer of the Section 8 Housing Program to the Virginia Housing Development Authority for transfer to neighboring localities (\$65,000 annual savings), closure of the Franklin/Isle of Wight Skating Rink due to significant building renovation costs (\$170,000) and lack of usership by County residents (3%), limited replacement of fleet vehicles to only include the six Sheriff vehicles committed previously by the Board via annual lease financing, a reduction of the General Fund transfer to the Public Utility Fund (\$700,000), and no new debt issuance with all capital needs provided by current capital funds and project balance transfers or deferment of projects where appropriate.

- 2) **Balance Service Demands with Minimal Tax Impact to Citizens and Businesses** – The FY 16’ budget avoids a real estate tax increase and reduces the draw from the unassigned fund balance to \$1.6M as per the Board’s commitment as part of the three year financial plan. The FY 16’ budget does recommend an increase to the business license tax to mainstream the County’s rates with other regional localities. The business license tax has not been updated since 1988. Additionally, the FY 16’ budget increases the transient occupancy tax from 2% to 5% as approved by the General Assembly this year for Isle of Wight County.
- 3) **Promote Best Financial Management Practices** - The FY 16’ budget complies with the County’s adopted Financial Policies to ensure a strong financial position and maintain the County’s AA Bond Rating which will help save millions of dollars on long-term debt that may be issued in the future for needed capital improvements to sustain the quality of life of our citizens. The FY 16’ budget also increases the cash transfer from the General Fund to \$250,000 to address Capital “Pay-Go” requirements and capital maintenance needs.
- 4) **Maximize Business Attraction, Retention and Expansion Opportunities** – Economic Development is a top priority of the County in order to grow the local tax base to generate the revenue necessary to deliver high quality services to the citizens of Isle of Wight County. The FY 16’ budget provides \$920,000 in Economic Development Investment Program funding to address incentive commitments made in previous years to new and expanding businesses that have located in the County. The FY 16 Capital Fund budget also recommends \$300,000 for construction of a pad ready site at the Shirley T. Holland Intermodal Park.
- 5) **Retain/Attract Critical Personnel Resources to Provide Services** – The FY 16’ budget recommends various personnel adjustments to address the County’s ability to retain and attract employees. Preliminary results of a compensation study reveal that the County’s salaries are approximately 10% below market. Compensation is the Number 1 problem affecting the organization’s ability to attract applicants and retain talented employees who often go above and beyond the call of duty to ensure that citizens receive high quality services. As a result, over the last year, I have tasked the County’s executive leadership team to empower staff to identify savings and efficiencies in processes to generate funds to address pay compression and compensation. Staff has responded and the FY 16 budget provides \$350,000 to fund a portion of the anticipated compensation study results via internal savings including, but not limited to, transitioning to electronic processes from paper, recycling program initiatives, Section 8 administrative outsourcing, software prioritization, paper reduction, elimination/consolidation of fax/printers, elimination of copiers and cartridge ink supplies, reduction of telephones/cellular units, and GIS web interface.

The FY 16' budget also includes the following personnel adjustments:

- Fire & Rescue staffing model of 12 hour shifts to enhance service delivery and coverage as well as the addition of two full-time employees to support advanced life support (ALS) coverage countywide 24 hours per day, 7 days per week.
- Transfer of Year 4 of the additional 1% retirement contribution rate shift to employees (5 Year Phase-In) with an offsetting 1.3% salary increase to address tax impacts to employees.
- Transfer of health insurance premium increase to employees to address Federal Affordable Care Act regulatory compliance. The transfer equates to approximately a 2% increase in health care premiums for employee only coverage based on the County's median salary of \$38,000. A 2% salary increase is proposed for all employees to help offset the increase in health insurance premiums.
- Net addition of 1 full-time employee through the elimination of 7 full-time positions and addition, reclassification, and retitling of 8 full-time positions as follows:

<u>Position Changes/Retitles</u>	<u>Eliminates</u>	<u>Adds/Reclass/Retitle</u>
Sheriff	Administrative Lieut. (1)	Admin. Asst. 1
Sheriff	Deputy Sheriff (1)	Admin. Asst. 1
Sheriff	-	*Deputy Sheriff 1
Sheriff	-	*Deputy Sheriff 1
Fire & Rescue (ALS Solution)	-	Firefighter/Medic 1
Fire & Rescue (ALS Solution)	-	Firefighter/Medic 1
Economic Development	Bus. Dev. Mgr. -	Asst. Director of ED -
E911	Sr. Dispatcher (1)	Spread Over 3 Disp.Supv. -
Section 8 Housing	Director (1)	-
Section 8 Housing (RIF 1 FTE)	Program Assistant (1)	-
Public Utilities	Water Quality Tech. (1)	Electronics Tech. 1
Stormwater	Jr. Accountant (1)	Fiscal Technician 1
	(7)	8

*Amended by the Board of Supervisors

The personnel changes result in a reduction in force of 1 full-time position and one part-time position due to the outsourcing of the administrative management of the Section 8 Housing Department.

Debt Fund

No new debt is included in the FY 16 budget. The FY 16' budget provides **\$7.1M** to meet existing non-enterprise fund debt requirements to support capital projects and complies with all County related debt financial policy requirements.

Capital Projects Fund

The FY 16' Capital Budget is funded at **\$8.5M** and reflects a select number of projects included in the first year of the Capital Improvements Plan (CIP) with no additional debt issuance. These projects include:

- Parks and Recreation Capital Maintenance (\$50,000)
- Public Building Capital Maintenance (\$200,000)

- Public Safety - Rushmere Volunteer Fire Department HVAC/Floor/Paving (\$125,000)
- Schools Capital Maintenance (\$500,000)
- Transportation
 - Multimodal Westside Elementary School Sidewalk (\$841,000)
 - Multimodal Nike Park Trail Phase 2 (\$3,100,000)
 - Road Reconstruction Route 620/Broadwater (\$450,000)
- Economic Development - Shirley T. Holland Intermodal Park Pad Site (\$300,000)
- Stormwater:
 - Stormwater Master Plan (\$50,000)
 - Stormwater Retrofit Projects (\$290,000)
 - Stormwater Capital Maintenance (\$50,000)
- Public Utilities:
 - Sewer Capital Maintenance (\$50,000)
 - Water Capital Maintenance (\$150,000)
 - Waterline Extension Newport Development Service District to Gatling Pointe (\$2,000,000)
 - Waterline Extension Western Tidewater Water Authority to STH Intermodal Park (\$350,000)

The FY 16' budget does not include the \$11M E-911 Radio System Replacement project which is delayed pending funding commitments from the Town of Smithfield and the Town of Windsor.

Utility Fund

The FY 16' Public Utility Fund budget is funded at **\$9.5M, 2% less than FY 15'** and includes new customer revenue projections of 22 equivalent residential units, a \$5.2M draw from the General Fund, a reduction of \$700,000, to cover the fund operating deficit, and the elimination of 1 water quality technician position and the addition of 1 electronics technician to address safety requirements. Federal mandates requiring costly capital improvements to our utility systems and slow economic growth continue to hamper the County's Utility Fund budget. The FY 16' budget includes rate adjustments of **\$.59 (0 – 50,000 gallons)** and **\$.55 (over 50,000 gallons) for water and \$1.29 (6,001-15,000 gallons) for sewer** as recommended in the utility rate study presented to the Board of Supervisors at your March 2015 meeting.

Schools Funding

Funding for Isle of Wight County Schools is authorized at **\$58.1M** or **2%** over the current fiscal year, not including \$500,000 in one-time local funds to establish a capital maintenance fund for major schools maintenance needs. An overall operational funding increase of **\$1.1M** or **3%** is provided to include **\$429,000** of additional local operating funds and the **\$500,000** for a schools capital maintenance fund. It is recommended that \$500,000 annually be allocated from school operating by the School Board with any remaining funds at year-end to be carried forward, accumulate, and address schools maintenance needs. It is further recommended that bus replacements be scheduled annually through capital lease financing to level funding requirements versus cash funding.

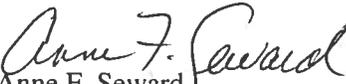
Closing Remarks

The FY 2015-2016 Operating & Capital Budget continues to address the County's financial challenges and commitment to addressing its core service priorities while stabilizing its financial position through the implementation of the 3 year financial plan. Through hard work, dedication, and sustained commitment, I believe the County can achieve its goal of a balanced budget by FY 17' and continue to deliver high quality services to the citizens of Isle of Wight County.

I want to sincerely **thank** the County staff for their tremendous commitment to balance this budget without the previously anticipated tax rate adjustment. Their dedication in service to the Board and the citizens is exemplary!

I look forward to the implementation of the FY 16' budget.

Respectfully,

A handwritten signature in cursive script that reads "Anne F. Seward".

Anne F. Seward
County Administrator

Attachment

BUDGET DOCUMENT OVERVIEW



Local Roots, Global Reach

ISLE OF WIGHT
COUNTY, VIRGINIA

HOW TO READ THE BUDGET DOCUMENT

The Operating and Capital Budget Document consists of four sections detailed below. Comparative historical data, projections, explanatory notes and highlighted information have been included to assist the reader.

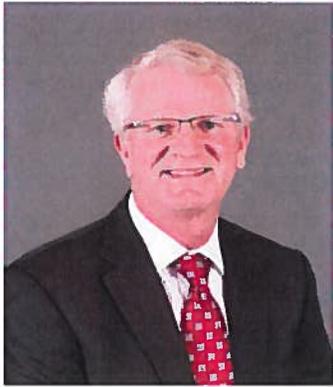
- I. County Administrator’s Message** - includes budget highlights and significant changes from the prior year, priorities, goals, short and long term initiatives, and policy guidelines for the Operating and Capital Budget.

- II. Budget Document Overview** - includes general and high level information to address:
 - How to Read the Budget Document
 - Board of Supervisors
 - Board of Supervisors Priority Areas
 - County Organization Chart
 - Strategic Planning and Budget Development Process
 - Budget Development Calendar
 - County Financial Structure
 - Financial Policies

- III. Fund Summaries and Details** – includes a summary of significant issues and changes by Fund as well as detailed revenue estimates and appropriations for each Fund.
 - Executive Summary By Fund
 - All Funds Revenues and Expenditures Summary
 - Revenue Analysis
 - General Fund Revenue Summary
 - General Fund Expenditure Summary
 - Fund Specific Revenue and Appropriation Details

- IV. Appendices of Supporting Budget Documents** – includes important statistics, details, and definitions supporting the Operating and Capital Budget.
 - Personnel Summary by Fund
 - Capital Improvements Plan (CIP)
 - Debt Service
 - Community Profile
 - Budget Adoption Ordinance
 - Fee Schedule
 - Glossary of Terms

Board of Supervisors



Rex Alphin, Chairman
Carrsville District
Term: 12/31/2017



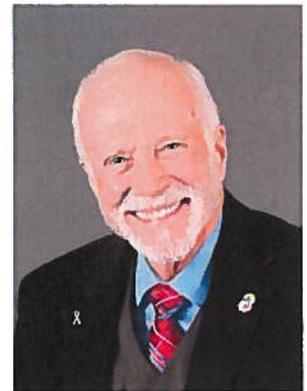
Delores C. Darden, Vice Chairman
Windsor District
Term: 12/31/2015



Rudolph Jefferson
Rushmere District
Term: 12/31/2017



Al Casteen
Smithfield District
Term: 12/31/2015



Byron B. Bailey
Newport District
Term: 12/31/2015



Mission

As a COMMUNITY OF CHOICE, Isle of Wight County is committed to providing an excellent quality of life for all citizens through the provision of fiscally responsible services and programs.

Strategic Priorities

Effective Governance and Community Partnerships

Good governance means focusing on the organization's purpose, performing defined roles and functions effectively and being accountable to the public we are privileged to serve. To be effective, government must have a positive and interactive relationship with its shareholders; its actions must be transparent; and its commitment to fiscal accountability unquestioned.

8

Economic Well-Being and Quality of Life

Utilize Isle of Wight County's healthy mix of assets, heritage and resources to grow and diversify the community's economic base to enhance the economic well-being of citizens and businesses alike.

Managing Growth and Change

Facilitate planned growth and development, while protecting and preserving natural resources, through the implementation of sound land use policies and comprehensive plans.

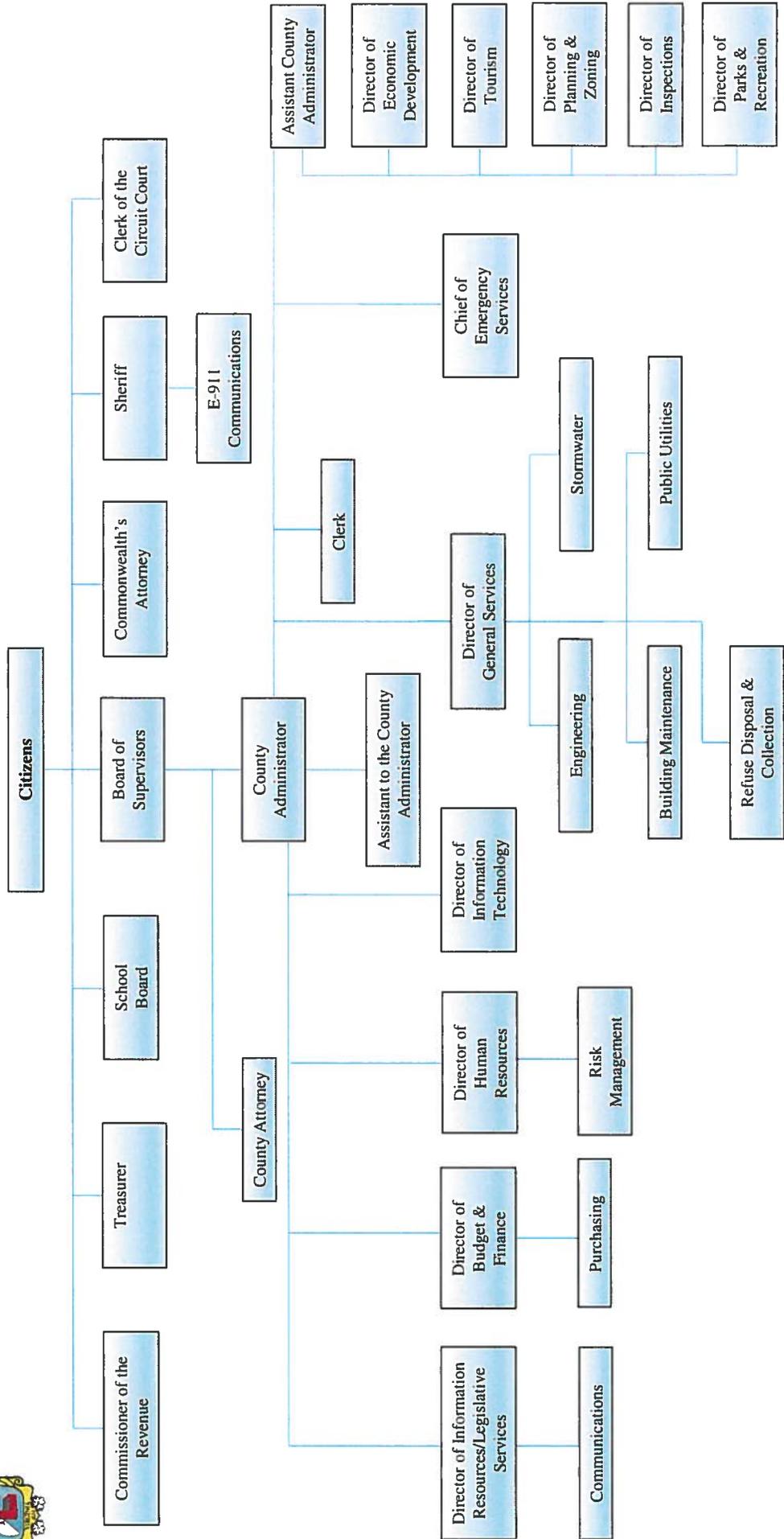
Funding the Future

Continue to develop structurally balanced financial plans, adhere to adopted financial policies, and make wise use of available resources to provide essential services and fund projects that will enhance quality of life for all citizens.



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ISLE OF WIGHT
COUNTY, VIRGINIA



STRATEGIC PLANNING AND BUDGET DEVELOPMENT PROCESS

Isle Of Wight County's Annual Capital Planning and Annual Operating and Capital Budget processes begin each year in September and conclude after the final adopted by the Board of Supervisors, prior to June 30th of the following year. The budget process is designed to include an analysis of each department's budget and to allocate resources across departmental programs based on the strategic plans, goals and directives of the Board of Supervisors. Each activity, program, and service that is funded is evaluated by the County Administrator, a Budget Committee consisting of appointees made by the County Administrator, and the Board of Supervisors.

Long and Short Term Strategic Planning:

The annual Board of Supervisors retreat focuses on the County's goals, visioning, land use, and important financial matters. Topics include issues associated with the County's Comprehensive Development Plan, and significant service issues from staff and the Board of Supervisors. The Board of Supervisors develops its vision and a list of priorities and staff provides the Board with recommended strategic initiatives to be addressed in the short and long term future of the County.

Short and long term strategic initiatives are developed and updated for use in the development of the County's 10 year Capital Improvements Plan (CIP) and Annual Operating and Capital Budget.

Annual Five-Year Budget Forecast:

The County Administrator's Office, in conjunction with the Department of Budget and Finance, and the County's financial advisor, produce a Five-Year Budget Forecast annually to evaluate the total amount of available resources and anticipated costs over a five year period. The forecast incorporates levels of anticipated revenues over the next five years, the projected levels of operating costs, the anticipated levels of debt service for the CIP, and the anticipated operating costs associated with all new capital facilities. In turn, the first year of the Five-Year Budget Forecast is used as a framework from which to develop the guidelines and targets for the Operating Budget. The Five-Year Forecast is used to determine the level of funding the County will have to support its CIP within the debt policy constraints adopted by the County.

Development of the Annual Capital Improvements Plan (CIP)

The County begins the development of its annual Capital Improvements Plan (CIP) in October to address in detail the five year plan and additional five year horizon for needed County capital improvements. A recommended CIP is developed by the County Administrator with input from County departments.

The County Administrator's recommended CIP is forwarded to the Planning Commission for review. The Planning Commission reviews and directs any edits to be made and recommends the document to the Board of Supervisors who receives the plan, holds a public hearing, edits as necessary and adopts the plan.

STRATEGIC PLANNING AND BUDGET DEVELOPMENT PROCESS

The CIP process is concluded in February prior to the development of the Annual Operating and Capital Budget. The first year of the adopted CIP is incorporated into the County Administrator's Proposed Annual Operating and Capital Budget.

Development of the Annual Revenue Estimates and Operating and Capital Budget:

The development of the Annual Operating and Capital Budget begins in November with the assembly of a budget development committee comprised of appointees by the County Administrator.

The County Administrator's budget committee holds a planning meeting in November to create the budget work plan and calendar with oversight responsibility assigned to the Assistant to the County Administrator. This work plan is designed to incorporate a rigorous internal review of service areas, work processes, and cost centers in need of strategic analysis to address the efficiency and effectiveness of the County.

Budget requests for each activity of the County are submitted electronically to the County Administrator's Office for compilation and review by the County's budget committee. Accountability exists to support every dollar requested with detailed support and explanations. Meetings are held with each department to review their submission and programs and address questions and possible solutions to improve efficiency and effectiveness. Follow-up meetings are later held to review the County Administrator's recommended budget with each department and address any remaining issues.

Revenue estimates and projections are developed through a cooperative review by the County Administrator, Assistant to the County Administrator, Director of Budget and Finance, Commissioner of the Revenue, and Treasurer. Estimates are derived at the line item level projecting the current year's revenue and estimating anticipated revenues for the following fiscal year based on both historic trend information and other known revenue factors such as actions of the State General Assembly and Board of Supervisors, as well as impacts of the current economy on local and state revenue receipts.

The County Administrator submits a budget message and proposed operating and capital budget to the Board of Supervisors by the first week of April of each year. This budget includes all proposed revenue sources and estimates with recommended expenditures for all funds required to support the County's operations and capital projects. The budget transmitted by the County Administrator to the Board of Supervisors must be balanced, meaning that expenditures recommended by the County Administrator must not exceed estimated revenues.

Public information meetings may be held to review the contents of the County Administrator's proposed operating and capital budget with interested citizens.

STRATEGIC PLANNING AND BUDGET DEVELOPMENT PROCESS

Work sessions are conducted with the Board of Supervisors to review the contents of the proposed budget and receive comments and changes as directed by the Board.

A public hearing is held for the Board to receive public comment on the proposed operating and capital budget. In accordance with Section 22.1-93 of the Code of Virginia, the County is required to adopt an annual budget for educational purposes by May 1st or within 30 days of the receipt by the county of the estimates of state funds, whichever is later. Prior to July 1, the Board of Supervisors makes its final revisions to the proposed budget and adopts the budget by ordinance.

Funds are appropriated at the Fund level through an appropriations ordinance. Budgets for all funds are adopted on a basis consistent with generally accepted accounting principles applicable to governmental units. Budgeted amounts reflected in the financial statements are as originally adopted, unless amended by the County Administrator or Board of Supervisors.

Appropriations for all funds lapse at the fiscal year end with exception to outstanding encumbrances stated in a “not-to-exceed” amount in the adopted appropriations ordinance for all ongoing projects and programs.

The County Administrator is authorized to amend appropriations by transferring unencumbered amounts within the appropriated funds. Otherwise, amendments that alter the total appropriation of any Fund must be approved by the Board of Supervisors.

During the year, the Board of Supervisors may approve amendments to original appropriations, primarily as a result of various federal and state grant awards. The County Administrator is authorized to reallocate funding sources for capital projects, including bond interest earnings to minimize arbitrage rebates and penalties.

Isle of Wight Budget Development Calendar - FY 15-16

December 19, 2014	Budget Packages Distributed to Departments / Agencies / Local Organizations Local Organization Application Notices & Web Posting
January 15, 2015	Departmental & Agency Budget Requests Due
January 15, 2015	Local Organization Application Request Deadline
April 1, 2015	County Administrator's Proposed Budget Presented to Board of Supervisors & Motion for Public Hearing on April 16, 2015
April 6 - 7, 2015	Public Hearing Advertisement for Proposed Budget & Resolutions
April 9, 2015	Board of Supervisors Budget Work Session #1 Proposed Budget Public Information Meeting
April 16, 2015	Board of Supervisors Budget Work Session #2 Board of Supervisors Public Hearing on Proposed Budget & Resolutions
April 20, 2015	Budget Adoption Ordinance Public Notice #1
April 23, 2015	Board of Supervisors Budget Work Session #3
April 27, 2015	Budget Adoption Ordinance Public Notice #2
May 1, 2015	Adoption of County Budget & Ordinances

COUNTY FINANCIAL STRUCTURE

Description of Account Structure

Isle of Wight County uses fund accounting to ensure and demonstrate finance-related legal compliance. Accounts are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund accounted for with a separate set of self-balancing accounts that comprise its assets, liability, fund balances/retained earnings, revenues and expenditures/expenses. The following fund types are used by the County:

Governmental Funds	Governmental Funds are those through which most governmental functions of the County are financed.
General Fund	The General Fund is the primary operating fund of the County and is used to account for all financial transactions and resources except those required to be accounted for in another fund. Revenues are derived primarily from property and other local taxes, state and federal distributions, licenses, permits, charges for services, and interest income. A significant part of the General Fund's revenues is transferred to other funds and component units, principally to finance the operations of Isle of Wight Public Schools.
Capital Projects Fund	The Capital Projects Fund accounts for financial resources used for the acquisition or construction of major capital facilities and equipment (other than those financed by proprietary fund types).
Debt Service Fund	The Debt Service Fund accounts for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.
Component Unit	A legally separate, tax-exempt entity, with financial dependency on the County.
School Operating Fund	The School Operating Fund accounts for the activities of the Isle of Wight County Public School System. It is used account for all financial resources except those required to be accounted for in another fund. Revenues are derived from state and federal sources and an annual appropriation from the County. The School Cafeteria Fund accounts for the revenues and expenditures related to the operation of the school cafeterias. The School Textbook Fund accounts for revenues and expenditures relating to school textbooks.
Special Revenue Funds	Special Revenue Funds account for revenue derived from specific sources (other than major capital projects) that are restricted by legal and regulatory provisions to finance specific activities.
Emergency 911 Fund	The E-911 Fund accounts for the revenues and expenditures of the County's Emergency Communications Center. Revenues are derived from a portion of the communication tax revenue of the towns of Smithfield and Windsor and the County; state funding, and local funding support from the towns of Smithfield and Windsor and the County.
Social Services Fund	The Social Services Fund accounts for the revenues and expenditures of various social services provided to county residents. Revenues are derived from state and federal sources and local funding support.
Comprehensive Services Fund	The Comprehensive Services Fund is used to account for the revenues and expenditures related to services provided to at-risk youth and families. Revenue is derived from the state and local funding.

COUNTY FINANCIAL STRUCTURE

County Fair Fund	The County Fair Fund accounts for the revenues and expenditures of the annual Isle of Wight County Fair. Funding is derived from revenue from fees and charges and property rental.
Grants Fund	The Grounds Fund accounts for the revenues and expenditures of governmental grant programs. Revenues are derived from state and federal sources and local funding support.
Enterprise Funds	Enterprise Funds account for operations that are financed in a manner similar to private business enterprises, where the intent is that costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.
Public Utility Fund	The Public Utility Fund is an enterprise fund that accounts for the revenues and expenditures of the County's water and sewer services. Revenues are derived from charges for services, rent of equipment, miscellaneous sources, and local funding support.
Stormwater Mgt. Fund	The Stormwater Management Fund accounts for the revenues and expenditures related to improvements to the County's stormwater infrastructure. Revenues are derived from stormwater utility fees and permits/inspection fees.
Internal Service Funds	The Internal Service Funds account for the financing of goods or services provided by one department to other departments or agencies of the County on a cost-reimbursement basis. The Internal Service Funds are included in governmental activities for government-wide reporting purposes. The excess revenue or expenses of the funds are allocated to the appropriate function activity.
Tech. Services Fund	The Technology Services Fund accounts for the revenues and expenditures of the County's technology and GIS infrastructure and services. Costs are allocated to the various departments and agencies that use technology services.
Risk Mgmt. Fund	The Risk Management Fund accounts for the funding and payment of auto, personal liability, general liability, health insurance, and workers' compensation claims against the County exclusive of the School Board employees. Charges to other funds are based on estimated claims and expenses for the year.

Basis of Budgeting/Accounting

The County prepares its annual operating budget providing estimates on the same basis as is used for its accounting and financial reporting. The County utilizes the following procedures in establishing budgetary data reflected in the basic financial statements:

- The budget is prepared on a "zero base".
- Prior to March 30, the County Administrator submits to the Board of Supervisors a proposed operating and capital budget for the fiscal year commencing the following July

COUNTY FINANCIAL STRUCTURE

1. The operating and capital budget includes proposed expenditures and the means of financing them.

- Public Hearings are conducted to obtain citizen comments.
- Prior to June 30, the budget is legally enacted through passage of an Appropriations Ordinance. The Appropriations Ordinance places legal restrictions on expenditures at the department level or category level. The appropriation for each department or category can be revised only by the Board of Supervisors. The County Administrator is authorized to transfer budgeted amounts within specified funds established. The School Board is authorized to transfer budgeted amounts within the school division's categories.
- Formal budgetary integration is employed as a management control device during the year for the General Fund, Special Revenue, Enterprise, and Internal Service Funds (except School Funds). The School Operating Fund is integrated only at the level of legal adoption.
- All budgets are adopted on a basis consistent with generally accepted accounting principles. Appropriations lapse on June 30.

Individual grants and projects included in the Grants Fund and Capital Projects Fund are budgeted separately from the operating budget. These project authorizations do not parallel the County's fiscal year and the accounting, encumbering and controlling of the funds are managed and monitored upon the length of each individual grant or project, which may be more than one year.

The governmental-wide financial statements for governmental and special revenue funds are reported using the economic resources measurement focus and the modified accrual basis of accounting, as are the enterprise and internal service funds. Revenues are recognized to the degree that they are available to finance expenditures of the current fiscal period. Revenues are generally considered available to pay liabilities of the current period if they are collectible within the current period or within 45 days thereafter. Expenditures generally are recorded when a liability is incurred. Interest on long term debt due July 1, however, is accrued as an expenditure in the previous fiscal year.

COUNTY OF ISLE OF WIGHT



Financial Policies

Adopted: March 20, 2014

**COUNTY OF ISLE OF WIGHT, VIRGINIA
FINANCIAL POLICIES**

POLICY PURPOSE

The County of Isle of Wight (the “County”) and its governing body, the County Board of Supervisors (the “Board of Supervisors”), is responsible to the County's citizens to carefully account for all public funds, to manage County finances wisely and to plan for the adequate funding of services desired by the public, including the provision and maintenance of facilities. The following financial policies and guidelines establish the framework for the County’s overall fiscal planning and management.

1.01 Policy Goals

This fiscal policy is a statement of the guidelines and goals that will influence and guide the financial management practices of the County. A fiscal policy that is adopted, adhered to, and regularly reviewed is recognized as the cornerstone of sound financial management. Effective fiscal policy:

- Contributes significantly to the County's ability to insulate itself from fiscal crisis,
- Enhances short term and long term financial credit ability by helping to achieve the highest credit and bond ratings possible,
- Promotes long term financial stability by establishing clear and consistent guidelines,
- Promotes the view of linking long term financial planning with day to day operations, and
- Provides the Board of Supervisors and the citizens a framework for measuring the fiscal impact of government services against established fiscal parameters and guidelines.

1.02 Policy Implementation and Coordination

The County Board of Supervisors has assigned the County Administrator as the Executive Agent of County and has authorized him or his designee to implement this policy.

1.03 Review and Revision

These policies will be reviewed for appropriateness and comparability with Tier 1 & 2 strongly rated jurisdictions every three years or more frequently if a need for review is identified.

COUNTY OF ISLE OF WIGHT, VIRGINIA
FINANCIAL POLICIES

REVENUES

2.01 Revenue Diversification

The County will strive to maintain diversified and stable revenue streams to protect the government from problematic fluctuations in any single revenue source and provide stability to ongoing services.

Current revenues are expected to fund current expenditures and a diversified and stable revenue system will be pursued to protect programs.

2.02 Fees and Charges

All fees established by the County for licenses, permits, fines, services, applications and other miscellaneous charges **shall be set to recover all or a portion of the County's expense in providing the attendant service.** These fees shall be reviewed annually with the development of the annual operating budget.

2.03 Revenue Collections

The County will **strive to achieve an overall property tax collection rate of 100%** to ensure all citizen service recipients contribute to the costs of public services they receive.

2.04 Use of Fund Balance

The County's General Fund equity balance will be utilized to **provide sufficient working capital** in anticipation of current budgeted revenues and to **finance unforeseen emergencies** without borrowing. Absent extraordinary circumstances, the General Fund equity of the County (Unassigned Fund Balance) **should not be used to finance current operations.**

2.05 Restricted Revenue

Restricted revenue (such as Medicaid or Grant funds) shall only be used for the purpose intended and in a fiscally responsible manner.

COUNTY OF ISLE OF WIGHT, VIRGINIA
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BUDGET

3.01 Balanced Budget

The provisions of the Code of Virginia shall control the preparation, consideration, adoption and execution of the budget of the County. In addition, the **budget is to be balanced with planned expenditures equal to estimated revenues.**

The County will annually adopt and execute a budget for such funds as may be required by law or by **sound financial practices and generally accepted accounting principles.** The budget shall control the levy of taxes and the expenditure of money for all County purposes during the ensuing fiscal year. The County budget shall be balanced within all available operating revenues, including the fund balance, and adopted by the County Board of Supervisors.

3.02 Use of Current Revenues to Support Current Expenditures

Ongoing and stable revenues will be used to support ongoing operating costs.

3.03 Use of One-time Revenue and One-time Expenditure Savings

The use of one-time revenues and one-time expenditure savings will be **used for non-recurring expenditures.**

3.04 Review of Fees and Charges

Fees established by the County for licenses, permits, fines, services, applications and other miscellaneous charges **shall be set to recover all or a portion of the County's expense in providing the attendant service and reviewed annually** with the development of the annual operating budget.

3.05 Revenue and Expenditure Projections

The County will **prepare and annually update a long range (5 year) financial forecast model** utilizing trend indicators and projections of annual operating revenues, expenditures, capital improvements and related debt service and operating costs, and fund balance levels to be provided to the Board with the presentation of the Annual Capital Improvements Plan presented for adoption.

3.06 Budget Performance Monitoring

The Finance Department will maintain ongoing contact with the departmental fiscal officers during the year of the budget execution. Expenditure and revenue projections should be **developed quarterly and reviewed** with Departmental Directors, the County Administrator, and the County Board of Supervisors. The County Administrator through the Finance Department will exercise appropriate fiscal management as necessary to live within the limits of the adopted budget.

**COUNTY OF ISLE OF WIGHT, VIRGINIA
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3.07 Maintenance of Capital Assets

The budget should **provide sufficient funds for regular repair and maintenance of capital assets.**

3.08 Fund Balance Levels

The County will employ sound financial management principles to include the establishment of an unassigned general fund balance **sufficient to maintain required working capital and provide a reserve for unanticipated expenditures or emergencies, revenue shortfalls, and other non-recurring uses.**

The ratio of Unassigned General Fund balance as a percentage of Budgeted Governmental Funds Expenditures (net of the General Fund Contribution to Schools, transfer to other Governmental Funds, and Capital Projects Fund Expenditures) plus budgeted expenditures in the School Operating and Food Service Funds indicates the ability of the County to cope with unexpected financial problems or emergencies. The larger the Unassigned General Fund balance, the greater the County's ability to cope with financial emergencies and fluctuations in revenue cycles. The County has established a **target rate of 10% at the close of each fiscal year as computed for the upcoming budget year.**

Once the unassigned general fund balance target is achieved by the County, it is intended to be maintained for the upcoming fiscal year from prior year surpluses and budgeted additions as available before any other needs are addressed. In the event Unassigned Fund Balance is required to be drawn below the 10% target rate due to an emergency (such as a natural disaster) or due to severe economic circumstances, the County will develop a plan to restore the Unassigned Fund Balance over the ensuing two fiscal years.

Compliance with fund balance policy will be reviewed and reported to County Board of Supervisors annually in conjunction with the development of the operating budget and with any significant budget amendments made during the fiscal year.

3.09 Funding Flow

The County considers restricted revenue sources to be spent when an expenditure is incurred for purposes for which restricted and unrestricted revenue sources are available unless prohibited by legal documents or contracts.

COUNTY OF ISLE OF WIGHT, VIRGINIA
FINANCIAL POLICIES

CAPITAL IMPROVEMENT PLANNING

4.01 Capital Improvement Plan

In order to prepare and plan for upcoming capital needs, comply with debt ratio targets, schedule debt issuance, and systematically improve capital infrastructure, the County will **annually prepare and adopt a minimum five-year Capital Improvement Plan.**

The adopted Capital Improvement Plan will **include major capital improvements reasonably anticipated and identify estimated revenue sources and annual operational costs** for facilities to include anticipated debt service requirements to support the capital investments contemplated.

Capital improvements **do not include routine maintenance or replacement of existing capital assets.**

4.02 Pay-As-You-Go Capital Improvement Funding

The County will **develop a five year escalation plan to accomplish an annual allocation of an amount equal to 3% of the General Fund departmental expenditures** (excluding transfers out, grants, fund balance and reserve allocations, debt service, and respective flow-through expenditures) to “pay-as-you-go” capital improvements annually.

The escalation plan will **begin with the FY 15’ adopted budget** and shall be increased annually for the ensuing five (5) year period until the 3% target is achieved.

**COUNTY OF ISLE OF WIGHT, VIRGINIA
FINANCIAL POLICIES**

DEBT

The County Board of Supervisors generally follows the guidelines listed below in making financial decisions on debt issuance. Adherence to these guidelines allows the County to plan for the necessary financing of capital projects while maintaining credit worthiness. In addition, continued adherence to these policies will ensure the County's strong financial position.

The County shall use an objective analytical approach to determine whether it can afford new or additional general purpose debt. This process shall use the County's **standards of affordability**. These standards include the measures of **debt service payments as a percent of current expenditures and debt as a percent of taxable real estate value**.

5.01 Revenue Anticipation Notes (RANS)

The County does not intend to issue tax or revenue anticipation notes (RANS) to fund government operations but rather to manage cash in a fashion that will prevent any borrowing to meet working capital needs.

The County may issue **RANS in an extreme emergency** beyond the County's control or ability to forecast when the revenue source will be received subsequent to the timing of funds needed. Such issuances will be for a **period not to exceed a one year**.

5.02 Bond Anticipation Notes (BANS)

The County may issue Bond Anticipation Notes (BANS) in expectation of the issuance of General Obligation or Revenue Bonds when cash is required in order to initiate or continue a capital project or when long-term markets do not appear appropriate but have a clear potential for improvement within the designated BAN time frame.

The County **will not issue Bond Anticipation Notes (BANS) for a period beyond five years**. If the County issues a bond anticipation note for a capital project, the BAN will be converted to a long-term bond or redeemed at its expiration.

5.03 Letters of Credit

The County may enter into a letter-of-credit (LOC) agreement when such an agreement is deemed prudent and advantageous. The County will prepare and distribute a request for proposals to qualified banks which includes terms and conditions that are acceptable to the County.

5.04 Lease Purchase Obligations

Lease purchase and master lease obligations, including certificates of participation or lease revenue bonds, shall be considered as an alternative to long-term vendor leases. Such debt shall be subject to annual appropriation.

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5.05 Public Private Partnerships

The County recognizes the value of developing public-private partnerships. As such, public-private partnership financings that require the County to provide capital or credit enhancement to a project will be considered in light of the following:

- The project is multi-faceted requiring coordinated and/or accelerated development;
- The project is non-traditional with mixed use of public and private components;
- The project calls for the bundling of design, construction and operation phases; or
- There is an urgent need to construct multiple facilities or other public infrastructure simultaneously to keep pace with a rapidly growing population.
- The project has undergone a rigorous cost-benefit analysis by County Staff (or agents employed by the County for such purpose). If the project ultimately requires County credit enhancement, such obligations will be evaluated as if debt by the County.

5.06 Compliance with Legal Requirements

Pursuant to the Constitution of Virginia (the Constitution), the County is authorized to issue bonds secured by a pledge of its full faith and credit and unlimited taxing power. There is no requirement that the issuance of general obligation bonds be subject to the approval of voters of the County at referendum. The issuance of general obligation bonds is subject to a constitutional limitation of ten percent (10%) of the assessed value of taxable real property.

5.07 Debt Ratio Policy Limitations

	<u>Ceiling</u>
Debt as a Percentage of Assessed Value	4%
This ratio indicates the relationship between the County's debt and the total taxable value of real and personal property in the County. It is an important indicator of the County's ability to repay debt, because property taxes are the source of the County's revenues used to repay debt. A small ratio is an indication that the County will be better able to withstand possible future economic downturns and continue to meet its debt obligations.	
Debt as a Percentage of General Government Expenditures	12%
This ratio is a measure of the County's ability to repay debt without hampering other County services. A smaller ratio indicates a lesser burden on the County's operating budget. The numerator shall include debt that is not self-supporting from a user fee or designated revenue stream. A self-supporting revenue stream is defined as a revenue stream that provides coverage of all debt service obligations without	

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general fund support (to include tax assessment districts and funds supported by committed state revenues in support of such debt). Any long term financing lease obligations which may be subject to annual appropriation by the County will also be included in the calculations of tax-supported debt service. General governmental expenditures are expenditures reported in the County's governmental funds (excluding the General Fund Contribution to Schools and the Capital Projects Fund) and expenditures reported in the School Operating and Food Service Funds.

Compliance with the above debt policy ratios will be calculated each fiscal year in conjunction with the budget development process and provided to Board of Supervisors with the proposed annual budget.

5.08 Long Term Debt Policy

The County will use debt financing for capital improvement projects and unusual equipment purchases under the following circumstances:

- A. When the project is included in the County's capital improvement program and/or is generally in conformance with the County's Comprehensive Plan.
- B. When the project is not included in the County's Capital Improvement Program, but it is an emerging critical need whose timing was not anticipated in the Capital Improvement Program, or it is a project mandated immediately by state or federal requirements.
- C. When the project's useful life, or the projected service life of the equipment, will be equal to or exceed the term of the financing.
- D. When there are designated revenues sufficient to service the debt, whether from project revenues, other specified and reserved resources, or infrastructure cost sharing revenues.

The following criteria will be used to evaluate funding options for capital improvements:

- A. Factors that favor pay-as-you-go:
 - 1. Current revenues and adequate fund balances are available.
 - 2. Project phasing is feasible.
 - 3. Increased levels would adversely affect the County's credit rating.
 - 4. Expenditures are considered to be routine and recurring in nature and not appropriate for debt financing per best financial practices.
 - 5. Financial market conditions are unstable or present difficulties in marketing the sale of long-term financing investments.
- B. Factors that favor long-term financing:
 - 1. Revenues available for debt service are considered sufficient and reliable so that long-term financing can be marketed with the highest possible credit rating.
 - 2. The project for which financing is being considered is of the type that will allow the County to maintain the highest possible credit rating.

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3. Market conditions present favorable interest rates and demand for municipal financings.
4. A project is mandated by state or federal requirements and current revenues and fund balances are insufficient to pay project costs.
5. The project is considered to be most appropriate for amortization of costs over the assets period of life per best financial practices.
6. A project is immediately required to meet or relieve County needs.

There are many different types of long-term debt instruments available. Depending on the specific circumstances, the County will consider using the following types of financing instruments:

- General Obligation Bonds
- General Obligation Bonds sold to Virginia Public School Authority for School Capital Projects
- Revenue Bonds
- Certificates of Participation
- Lease Revenue Bonds
- Selected State Pooled-Borrowing Programs for Utility Revenue Bonds, Including Those of the Virginia Resources Authority

5.09 Bond Structure

The County shall establish all terms and conditions relating to the issuance of bonds, and will invest all bond proceeds pursuant to the terms of the County's Investment Policy. Unless otherwise authorized by the County, the following shall serve as guidelines:

1. **Term.** All capital improvements financed through the issuance of debt will be financed for a period not to exceed the useful life of the improvements, but in no event will the term exceed thirty (30) years.
2. **Capitalized Interest.** From time to time certain financings may require the use of capitalized interest from the issuance date until the County has beneficial use and/or occupancy of the financed project. Interest shall not be funded (capitalized) beyond three years or a shorter period if further restricted by law. Interest earnings may, at the County's discretion, be applied to extend the term of capitalized interest but in no event beyond the term allowed by law.
3. **Debt Service Structure.** Debt issuance shall be planned to achieve relatively equal payment of principal (declining debt service) while matching debt service to the useful life of facilities. The County shall avoid the use of bullet or balloon maturities except in those instances where these maturities serve to make existing overall debt service level or remove peaks in annual projected debt service payments. The County may elect a less rapid or other debt service structure, such as level debt service at its discretion.
4. **Call Provisions.** In general, the County's debt will include an early redemption (or "call") feature, which is no later than 10 years from the date of delivery of the bonds. The County will avoid the sale of non-callable bonds absent careful, documented evaluation by the County in conjunction with its financial advisor with respect to the value of the call option.
5. **Original Issue Discount.** An original issue discount will be permitted if the County determines that such discount results in a lower true interest cost on the bonds and that the use of an original issue discount will not adversely affect the project funding.

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6. **Deep Discount Bonds.** Deep discount bonds may provide a lower cost of borrowing in certain markets. The County will carefully consider their value and effect on any future refinancing as a result of the lower-than-market coupon associated with deep discount bonds.

Derivative Structures. Alternative, non-traditional financing structures such as derivatives are becoming more common in the municipal market. Structured properly these products may provide a means for the County to achieve its goals in a cost effective manner. The County will consider the use of derivatives as a hedge against future interest rate risk or to create “synthetic” fixed rate or variable rate debt, when appropriate. The County will not use derivative structures for speculative or investment purposes. The County will consider the use of derivative structures when it is able to gain a comparative borrowing advantage, and is able to quantify and understand potential risks. Prior to the use of such structures, the County will consider the adoption of a comprehensive Swap and Derivative Management Plan that is consistent and does not conflict in principle with this governing policy. Prior to use of a derivative structure, the County will provide written communication to County Board of Supervisors describing potential risks associated with each proposed derivative structure.

5.10 Variable Rate Debt

To maintain a predictable debt service burden, the County may give preference to debt that carries a fixed interest rate. The County, however, may consider variable rate debt. The percentage of variable rate debt outstanding (excluding debt which has been converted to synthetic fixed rate debt) should not exceed 20% of the County’s total outstanding debt and will take into consideration the amount and investment strategy of the County’s operating cash. The County will consider issuing variable rate debt to:

- a) **Match Asset and Liabilities:** By issuing variable rate debt the County matches variable interest rates to its short-term investment assets.
- b) **Potentially Lower Debt Service Costs:** Historically variable interest rates are less than fixed rate cost of capital.
- c) **Add Flexibility and Diversity to the County’s Debt Structure:** Variable rate bonds are traditionally callable every 30 days and can generally be refunded on a fixed rate basis to take advantage of low fixed rates and open up variable rate capacity for higher rate environments.

In determining its use of variable rate debt, the County will utilize an analysis from the County’s Financial Advisor evaluating and quantifying the risks and returns involved in the variable rate financing.

5.11 Refinanced Outstanding Debt

The Director of Finance with assistance from the County’s Financial Advisor will have the responsibility to analyze outstanding bond issues for refunding opportunities. The County will consider the following issues when analyzing possible refunding opportunities:

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1. **Refunding Policy.** Except for restructurings discussed below, the County establishes a minimum aggregate present value savings threshold of 3% of the refunding bond principal amount. The present value savings will be net of all costs related to the refinancing. Debt service savings may be taken in equal amounts over time or on an upfront or deferred basis, at the County's discretion.
2. **Restructuring.** The County should refund debt when it is in the best financial interest of the County to do so. Such refunding will be limited to restructuring to meet unanticipated revenue expectations, achieve costs savings, mitigate irregular debt service payments, release reserve funds or remove unduly restrictive bond covenants.
3. **Term of Refunding Issues.** The County should refund bonds within the term of the originally issued debt. However, the County may consider maturity extension, when necessary to achieve a desired outcome, provided that such extension is legally permissible. The County may also consider shortening the term of the originally issued debt to realize greater savings. The remaining useful life of the financed facility or equipment and the concept of inter-generational equity should guide this decision.
4. **Escrow Structuring.** The County should utilize the least costly securities available in structuring refunding escrows. In the case of open market securities, a certificate will be provided by a third party agent stating that the securities were procured through an arms-length, competitive bid process, and that the price paid for the securities was reasonable within Federal guidelines. Under no circumstances shall an underwriter, agent or financial advisor sell escrow securities to the County from its own account.
5. **Arbitrage.** The County should take all necessary steps to optimize escrows and to avoid negative arbitrage in its refundings. Any resulting positive arbitrage will be rebated as necessary according to Federal guidelines.

5.12 Methods of Issuance

The County will determine the method of issuance on a case-by-case basis.

1. **Competitive Sale.** In a competitive sale, the County's bonds shall be awarded to the bidder providing the lowest true interest cost as long as the bid adheres to the requirements set forth in the official note of sale.
2. **Negotiated Sale.** The County recognizes that some securities are best sold through negotiation. In its consideration of a negotiated sale, the County shall assess the following circumstances:
 - a. Bonds issued as variable rate demand obligations
 - b. A structure which may require a strong pre-marketing effort such as a complex transaction or a "story" bond
 - c. Size of the issue which may limit the number of potential bidders
 - d. Market volatility is such that the County would be better served by flexibility in timing a sale in a changing interest rate environment

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3. **Private Placement.** From time to time the County may elect to privately place its debt. Such placement shall be considered if other methods are not viable or if such placements provide other tangible benefits to the County.

5.13 Bond Insurance

The County may purchase bond insurance when such purchase is deemed prudent and advantageous. Use of bond insurance shall be based on such insurance being less costly than the present value of the difference between the interest on insured bonds versus uninsured bonds.

In the case of a competitive sale, the County may permit bidders for its bonds to purchase bond insurance if such insurance will enhance the market reception and lower the interest rate on the County's bonds. The County will submit an application for pre-qualification for insurance to facilitate bidders' ability to purchase bond insurance. The winning bidder in a competitive sale will bear any associated cost with such enhancement.

In the instance of a negotiated sale, the County will solicit quotes for bond insurance from interested providers. The County will select a provider whose bid is most cost effective and whose terms and conditions governing the guarantee are satisfactory to the County.

5.14 Use of Special Districts

The County may consider using special districts such as Tax Increment Financing Districts, Community Development Authorities and special taxing districts to finance projects that:

- Strengthen the employment and economic base of the County;
- Increase property values and tax revenues;
- Reduce poverty;
- Create economic stability;
- Facilitate economic self-sufficiency; or
- Assist in implementing the County's economic development strategies.

Before using such districts, the County will consider the fiscal impact, the market feasibility and credit implications of the project or district.

5.15 Debt Service Reserves

If necessary, the County may establish a reserve fund funded from bond proceeds, subject to federal tax regulations and in accordance with the requirements of credit enhancement providers and/or rating agencies. The County may purchase reserve equivalents (i.e., a reserve fund surety or letter of credit) when such purchase is deemed prudent and advantageous. Such equivalents shall be evaluated in comparison to cash funding of reserves on a net present value basis.

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5.16 Underwriter Selection

Senior Manager Selection. The County shall select a senior manager for any proposed negotiated sales. The selection criteria shall include but not be limited to the following:

- The firm's ability and experience in managing transactions similar to that contemplated by the County
- Prior knowledge and experience with the County
- The firm's ability and willingness to risk capital and demonstration of such risk and capital availability
- Quality and experience of personnel assigned to the County's engagement
- Financing plan presented
- Underwriting fees

Co-Manager Selection. Co-managers may be selected on the same basis as the senior manager. In addition to their qualifications, co-managers appointed to specific transactions will be a function of transaction size and the necessity to ensure maximum distribution of the County's bonds.

Selling Groups. The County may establish selling groups in certain transactions. To the extent that selling groups are used, the Director of Finance at his or her discretion, may make appointments to selling groups from within the pool of underwriters or from outside the pool, as the transaction dictates.

Underwriter's Counsel. In any negotiated sale of County debt in which legal counsel is required to represent the underwriter, the appointment will be made by the Senior Manager.

Underwriter's Discount. The Director of Finance with assistance from the County's financial advisor will evaluate the proposed underwriter's discount against comparable issues in the market. If there are multiple underwriters in the transaction, the Director of Finance will determine the allocation of underwriting liability and management fees.

The allocation of fees will be determined prior to the sale date; a cap on management fee, expenses and underwriter's counsel will be established and communicated to all parties by the Director of Finance. The senior manager shall submit an itemized list of expenses charged to members of the underwriting group. Any additional expenses must be substantiated.

Evaluation of Underwriter Performance. The County will evaluate each bond sale after completion to assess the following: costs of issuance including underwriters' compensation, pricing of the bonds in

terms of the overall interest cost and on a maturity-by-maturity basis, and the distribution of bonds and sales credits.

Following each sale, the Director of Finance shall provide a report to the County Administrator and County Board of Supervisors on the results of the sale.

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Syndicate Policies. For each negotiated transaction, the Director of Finance will prepare syndicate policies that will describe the designation policies governing the upcoming sale. The Director of Finance shall ensure receipt of each member's acknowledgement of the syndicate policies for the upcoming sale prior to the sale date.

Designation Policies. To encourage the pre-marketing efforts of each member of the underwriting team, orders for the County's bonds will be net designated, unless otherwise expressly stated. The County shall require the senior manager to:

- Equitably allocate bonds to other managers and the selling group
- Comply with MSRB regulations governing the priority of orders and allocations
- Within 10 working days after the sale date, submit to the Director of Finance a detail of orders, allocations and other relevant information pertaining to the County's sale.

5.17 Consultants

Financial Advisor. The County shall select a financial advisor (or advisors) to assist in its debt issuance and debt administration processes. Selection of the County's financial advisor(s) shall be based on, but not limited to, the following criteria:

- Experience in providing consulting services to entities similar to the County
- Knowledge and experience in structuring and analyzing bond issues
- Experience and reputation of assigned personnel
- Fees and expenses

Conflicts of Interest. The County requires that its consultants and advisors provide objective advice and analysis, maintain the confidentiality of County financial plans, and be free from any conflicts on interest.

Bond Counsel. County debt will include a written opinion by legal counsel affirming that the County is authorized to issue the proposed debt, that the County has met all legal requirements necessary for issuance, and a determination of the proposed debt's federal income tax status. The approving opinion and other documents relating to the issuance of debt will be prepared by counsel with extensive experience in public finance and tax issues. The Bond Counsel will be selected by the County.

Disclosure by Financing Team Members. All financing team members will be required to provide full and complete disclosure, relative to potential conflicts of interest arising from agreements with other financing team members and outside parties. The extent of disclosure may vary depending on the nature of the transaction. However, in general terms, no agreements shall be permitted which could compromise the firm's ability to provide independent advice which is solely in the County's best interests or which could reasonably be perceived as a conflict of interest.

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5.18 County Financial Disclosure

The County is committed to full and complete financial disclosure, and to cooperating fully with rating agencies, institutional and individual investors, County departments, and the general public to share clear, comprehensive, and accurate financial information. The County is committed to meeting secondary market disclosure requirements on a timely and comprehensive basis.

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DEBT POST-ISSUANCE COMPLIANCE

6.01 Purpose

This Post-Issuance Compliance Policy is designed to monitor the post-issuance compliance of tax-favored obligations* (the “Obligations”) issued by the County of Isle of Wight, Virginia (the “County”) and the use of the property financed or refinanced thereby (the “Financed Property”) with (a) the applicable provisions of the Internal Revenue Code of 1986, as amended (the “Code”), and the regulations promulgated thereunder (the “Treasury Regulations”) and (b) certain securities law-related contractual obligations of the County to make continuing disclosure (the “Continuing Disclosure Requirements”).

This Policy documents existing practices and describes various procedures and systems designed to identify on a timely basis facts relevant to demonstrating compliance with the post-issuance requirements so that the Obligations will maintain their federal tax status and the County will continue to be able to contract with investment banking firms to underwrite its Obligations. The County recognizes that compliance with applicable provisions of the Code and Treasury Regulations and the Continuing Disclosure Requirements is an on-going process, necessary during the entire term of the Obligations and beyond, and is an integral component of the County’s debt management. Accordingly, the analysis of those facts and implementation of this Policy will require on-going monitoring, and may entail consultation by the County’s Department of Finance staff (the “Finance Staff”) with the County’s bond counsel and financial advisor beyond the scope of their initial engagements with respect to the issuance of particular Obligations.

This Policy also sets forth procedures for ensuring and documenting the County’s compliance with the other financial covenants contained in the documents pursuant to which the County issues and sells its Obligations.

The specific post-issuance compliance procedures addressed in this Policy are not intended to be exhaustive, and additional procedures may be identified in or added by the indentures, loan or financing agreements and Continuing Disclosure Agreements entered into by the County or the non-arbitrage certificate, federal tax compliance agreement or similar document prepared for each separate issue of Obligations (a “Tax Certificate”) or by Finance Staff in consultation with the County’s bond counsel and financial advisor.

* For purposes of the Policy, tax-favored obligations shall include (a) obligations the interest on which is excludable from gross income for federal income tax purposes pursuant to Code Section 103, and (b) obligations the interest on which is not excludable from gross income for federal income tax purposes, but which the Code otherwise requires to satisfy requirements applicable to tax-exempt obligations. Examples of obligations described in clause (b) include “Build America Bonds” issued under Code Section 54AA and obligations issued to “conduit issuers” of Obligations for the County’s benefit, such as the Virginia Resources Authority, the Virginia Public School Authority and the Industrial Development Authority of the County of Isle of Wight.

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6.02 General Policy and Procedures

Section 1. Compliance Officer.

- A. The compliance officer responsible for implementing this Policy on behalf of the County will be the County's Finance Director (the "Compliance Officer"). The Compliance Officer may designate other personnel from the Finance Staff and, with the consent of the County Administrator, from other County departments as may be necessary to carry out this Policy.
- B. At such time as a new Compliance Officer is designated, the County or the departing Compliance Officer will ensure that the successor is fully briefed as to the status of each outstanding issue of Obligations and the records relating to such Obligations, and that the successor receives training and consultation with the County's bond counsel and financial advisor as to the duties of the Compliance Officer under this Policy.

Section 2. General Responsibilities of Compliance Officer.

- A. The Compliance Officer shall maintain and, not less frequently than annually, reconcile a schedule of all outstanding debt of the County, including all outstanding Obligations (the "Outstanding Debt Schedule").
- B. The Compliance Officer shall maintain a calendar (the "Compliance Calendar") of the principal and interest payment dates and the due dates of all required certifications, reports, filings and other actions with respect to each outstanding issue of Obligations. The Compliance Officer shall review and update the Compliance Calendar at least annually to reflect any changes in due dates, the addition or deletion of required actions, and new issues of Obligations.

Section 3. "Intake" Procedures for Each Issue of Obligations.

- A. By not later than 90 days after the issue date of each separate issue of Obligations, the Compliance Officer shall:
 - 1. Obtain from the County's bond counsel and store a closing binder and/or CD or other electronic copy of the relevant and customary transaction documents, which shall at a minimum include a complete copy of the executed Tax Certificate and, if applicable, the Continuing Disclosure Agreement ("CDA").
 - 2. Confirm that the County's bond counsel has timely filed each applicable information report (e.g., IRS Form 8038-G or 8038-B) for such issue with the IRS, the Commonwealth or other applicable federal or state entity.

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- B. By not later than the June 30 next succeeding the issue date of each separate issue of Obligations, the Compliance Officer shall:
1. Add such Obligations to, and otherwise reconcile, the Outstanding Debt Schedule.
 2. Add to the Compliance Calendar the applicable due dates for and other pertinent information about such Obligations.

Section 4. Compliance Checklist.

- A. The Compliance Officer shall conduct periodic reviews, at least annually on or about June 30 of each year, or more often as may be necessary, to determine that each issue of Obligations remains in compliance with all post-issuance compliance procedures, including without limitation those set forth in this Policy. The Compliance Officer shall refer to the Post-Issuance Compliance Checklist (the "Compliance Checklist") in conducting each such review, which Compliance Checklist is attached hereto as **Attachment A**.
- B. At least annually, the Compliance Officer shall request the County's bond counsel to review and propose updates to the Compliance Checklist and this Policy with the goal of ensuring that the Compliance Checklist and this Policy reflect the current provisions of the Code and Treasury Regulations and the securities laws.

6.03 Post-Issuance Tax Compliance

Section 1. Arbitrage. The Compliance Officer shall:

- A. On not less than a quarterly basis, prepare schedules to track the uses of the proceeds of each issue of new-money Obligations and draw the proceeds out of the appropriate project accounts to pay the qualifying costs of the Financed Property or to reimburse the County for its payment of such costs.
- B. Obtain a computation of the yield on each issue of Obligations from the County's financial advisor or other relevant third party (for example, the underwriter of such obligations, the State Non Arbitrage Program ("SNAP"), or other outside arbitrage rebate specialist) and maintain a system for tracking investment earnings.
- C. Maintain a procedure for the allocation of sale and investment proceeds of each issue of new-money obligations and other available funds to expenditures to pay or reimburse the costs of the applicable Financed Property, including the reimbursement of pre-issuance expenditures. The Compliance Officer shall allocate such proceeds and other amounts by the use of any reasonable, consistently applied accounting method and in accordance with the Tax Certificate for the particular issue of Obligations. The Compliance Officer shall make consistent allocations with respect to such proceeds and other amounts and expenditures for purposes of (i) Code Section 141

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(relating to the private activity bond tests), and (ii) Code Section 148 of the Code (relating to the arbitrage yield restriction and rebate requirements), to the extent applicable. The Compliance Officer shall at all times maintain books and records sufficient to establish the accounting method chosen for the particular Obligations and will, unless otherwise provided in a particular Tax Certificate, account in writing in such books and records for the allocation of the proceeds and other amounts to each expenditure by the date not later than 18 months after the later of (i) the expenditure is paid or (ii) the date the respective Financed Property is placed in service; provided, however, that such accounting must be made in any event by the date 60 days after the fifth anniversary of the issue date of the Obligations or, if earlier, the date 60 days after the retirement of the Obligations. The County acknowledges that the Treasury Regulations provide if the County fails to maintain books and records sufficient to establish the accounting method for an issue of Obligations and the allocation of the proceeds of that issue, the allocation and accounting rules of Code Sections 141 and 148 will be applied using the specific tracing method.

- D. Monitor compliance with the applicable “temporary period” (as defined in the Code and Treasury Regulations) exceptions for the expenditure of proceeds of the issue, and provide for yield restriction on the investment of such proceeds if such exceptions are not satisfied.
- E. Coordinate with the bond counsel, financial advisor and the County Treasurer to ensure that investments acquired with proceeds of each issue of Obligations are purchased at fair market value. For the purposes of this Policy, “fair market value” means the price at which a willing buyer would purchase an investment from a willing seller in a bona fide, arm's-length transaction. Fair market value generally is determined on the date on which a contract to purchase or sell an investment becomes binding (that is, the trade date rather than the settlement date). An investment that is not of a type traded on an established securities market (within the meaning of Code Section 1273) is rebuttably presumed to be acquired or disposed of for a price that is not equal to its fair market value. Such presumption may be overcome as provided in the Treasury Regulations for certificates of deposit, guaranteed investment contracts and open-market defeasance investments. The fair market value of a United States Treasury obligation that is purchased directly from the United States Treasury (for example, a United States Treasury Obligation of the State and Local Government Series (“SLGS”)) is its purchase price.
- F. Coordinate with bond counsel, financial advisor and the County Treasurer to avoid formal or informal creation of funds reasonably expected to be used to pay debt service on an issue of Obligations without determining in advance whether such funds must be invested at a restricted yield.
- G. Consult with bond counsel and financial advisor prior to engaging in any post-issuance credit enhancement transactions (for example, the procurement or modification of bond insurance policies or letters of credit) or hedging transactions (for example, the procurement or modification of interest rate swaps or caps) to ensure that such transactions comply with the applicable provisions of federal tax law and the County’s general debt management policies.
- H. Coordinate with bond counsel and financial advisor to identify situations in which compliance with applicable yield restrictions depends upon later investments (for example, refunding escrow

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funds requiring reinvestments in zero percent SLGS) and monitor the implementation of any such restrictions.

- I. Coordinate with the bond counsel and financial advisor to monitor compliance with the six-month, 18-month or 2-year spending exceptions to the rebate requirement, as applicable.
- J. Coordinate with SNAP or other outside arbitrage rebate specialist to arrange, as applicable, for timely computation of rebate liability and, if rebate is due, for timely filing of IRS Form 8038-T and to arrange payment of such rebate liability.
- K. Arrange for timely computation and payment of “yield reduction payments” (as such term is defined in the Code and Treasury Regulations), if applicable.
- L. In the case of any issue of refunding Obligations, (i) coordinate with the County’s bond counsel, financial advisor, the bond trustee, if any, and any escrow agent to arrange for the purchase of the refunding escrow securities, (ii) obtain a computation of the yield on such escrow securities from an outside arbitrage rebate specialist and (iii) monitor compliance with applicable yield restrictions.

Section 2. Private Business Use Restrictions.

The Compliance Officer shall:

- A. Maintain records determining and tracking which specific issues of Obligations financed or refinanced which Financed Property and in what amounts.
- B. Maintain records, which should be consistent with those used for arbitrage purposes as described in Section 1.C., to allocate the sale and investment proceeds of each issue of new-money Obligations and other available funds to expenditures to acquire, construct or renovate the Financed Property, including the reimbursement of pre-issuance expenditures.
- C. Monitor any Private Business Use of Financed Property to ensure compliance with applicable percentage limitations. “Private Business Use” is defined in **Attachment B** hereto.
- D. Consult with bond counsel as to any possible Private Business Use of Financed Property.
- E. Obtain annually, certifications from all department directors (including the appropriate officer or officers of Isle of Wight Public Schools) who are responsible for the expenditure of the proceeds of each issue of Obligations and/or the administration of Financed Property to help ensure that the proceeds have been expended for appropriate tax-exempt governmental purposes and any Private Business Use of Financed Property is within the applicable limits under the Code and the Treasury Regulations. See **Attachment C** for examples of such certification.

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- F. All leases, management agreements and other arrangements affecting Financed Property that are to be entered into by the County and a Nongovernmental Person (as defined in **Attachment B**) will be routed to the Compliance Officer. The Compliance Officer will review such agreements and consult with bond counsel to determine whether and to what extent Private Business Use of Financed Property will result and whether remedial actions under the Treasury Regulations or other IRS procedures are warranted.

Section 3. Reissuance.

The Compliance Officer shall:

- A. Consult with bond counsel regarding any post-issuance change to any terms of an issue of Obligations which could potentially be treated as a reissuance for federal tax purposes.
- B. Confirm with bond counsel whether any “remedial action” in connection with a “change in use” (as such terms are defined in the Code and Treasury Regulations) would be treated as a reissuance for federal tax purposes, and if so, confirm the filing of any new IRS Form 8038-G.
- C. Confirm with bond counsel whether the reissuance will trigger the need to perform a final arbitrage rebate computation on the reissued Obligations.

6.04 Continuing Disclosure Requirements and Other Covenants

Section 1. The Compliance Officer shall:

- A. Maintain a checklist of the Continuing Disclosure Requirements for each series of Obligations to comply with the County's continuing disclosure obligations and the provisions of Rule 15c2-12 promulgated by the Securities and Exchange Commission in the applicable CDA (or similar agreement). See **Attachment D** for this checklist.
- B. Identify issues for which the County is obligated to provide continuing disclosure but may not pay debt service on the related debt obligations (i.e., Industrial Development Authority bonds).
- C. Annually provide the financial information and operating data described in **Attachment D** within the time frame specified in each CDA (or similar agreement) to the Municipal Securities Rulemaking Board (“MSRB”), in an electronic format as prescribed by the MSRB.
- D. Monitor the issuances of the County for any of the items listed as Event Disclosures in **Attachment D**. In the event that any of the listed events occur the Compliance Officer will provide to the MSRB in a timely manner and in a format as prescribed by in the CDA.
- E. Monitor compliance with reporting or disclosure covenants specified in the financing documents of an issue of Obligations (e.g., no default certificates, annual financial reports). These covenants, and the issuances they are applicable to are listed in **Attachment D** as “Other Covenants.”

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- F. Monitor events in the County and the financial markets to determine whether to make voluntary disclosures to MSRB. Voluntary disclosures can be made to MSRB if information might be considered useful to potential investors or if the County wants to provide additional information related to an issue of Obligations and the Financed Property related thereto.
- G. Monitor press releases and other informal disclosures made by County officials that relate to Financed Property or Obligations to ensure that such information (i) does not misstate or omit a material fact and (ii) is not misleading. The Compliance Officer may file a press release as a voluntary disclosure. The Compliance Officer should meet not less than annually with the County's media relations staff (and other departments that publish information) to ensure compliance with federal securities anti-fraud rules.
- H. When preparing for a new issue of Obligations, the Compliance Officer should meet with the personnel in each department responsible for providing information disclosed in the County's offering materials (i.e., the Official Statement) and coordinate the review of the existing disclosure as well as updating of the disclosure and determining whether any additional information should be included. Information should be added to the existing disclosure if such information is material (meaning that investors would want to know about it) or its omission would cause the existing disclosure to be misleading.

6.05 Record Retention

Section 1. The Compliance Officer shall:

- A. Maintain sufficient records to ensure that each issue of Obligations remains in compliance with the applicable federal tax requirements, Continuing Disclosure Requirements and Other Covenants for the life of such issue.
- B. Comply with federal and state law provisions imposing specific recordkeeping requirements.
- C. Generally maintain the following:
 - 1. Basic records relating to each issue of Obligations (e.g., bound bond transcripts, supplemental indenture, loan agreement, the CDA, the Tax Certificate and the bond counsel opinion);
 - 2. Documentation evidencing expenditure and allocation of proceeds of the issue;
 - 3. Documentation regarding the types of the Financed Property financed or refinanced by the issue, including, but not limited to, whether such property includes land, buildings or equipment, economic life calculations and information regarding depreciation. This property will be tracked in the financial system of the County as Capital Assets. The funding source of the property will be noted in the financial system and on all supporting documentation as tax-exempt financing, with documentation in the file that will show what individual issuance (s) financed the property;

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4. Documentation evidencing use of Financed Property by Nongovernmental Persons and Governmental Persons (as defined in **Attachment B**) (for example, copies of leases, management contracts and research agreements);
5. Documentation evidencing all sources of payment or security for the issue;
6. All Rebate amount Certificates, supporting documentation, rebate and yield reduction calculations and payments, and forms 8038-T;
7. Documentation pertaining to any investment of proceeds of the issue (including the purchase and sale of securities, SLGs subscriptions, yield calculations for each class of investments, actual investment income received by the investment of proceeds, guaranteed investment contracts, and rebate calculations);
8. Copies of each filing made by the County pursuant to the Continuing Disclosure Requirements; and
9. Documentation evidencing the County's compliance with the Other Covenants.

Section 2. Record Retention Duration and Format.

- A. Keep all material records for so long as the issue is outstanding, plus three years after the final maturity or redemption of such issue and any bonds issued to refund such issue in whole or in part.
- B. Electronic media will be the preferred method for storage of all documents and other records related to Obligations and compliance with the Policy maintained by Finance Staff under the direction of the Finance Director. In maintaining such electronic storage, the Finance Director will ensure compliance with applicable IRS requirements, such as those contained in IRS Revenue Procedure 97-22.

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ATTACHMENT A

POST-ISSUANCE COMPLIANCE CHECKLIST

Name of Issue: _____

Issue Date: _____

Review Date: _____

- **General Procedure**
 - If different persons are responsible for different aspects of post-issuance compliance for this issue of Obligations, for example the investment of the proceeds and the expenditure of bond proceeds on projects, has the Compliance Officer coordinated record-keeping and review?
 - Has this issue of Obligations been entered on the Outstanding Debt Schedule? Is the information current?
 - Has the County obtained and does it still have the closing transcript for this issue of Obligations assembled by the County's bond counsel?
 - Has the Compliance Calendar been updated to reflect the due dates and other pertinent information for this issue of Obligations?

- **Record Retention**
 - **General Recordkeeping**
 - Is the County maintaining copies of the following?
 - Federal tax or information returns
 - Audited financial statements
 - Trustee or paying agent statements regarding the bond financing
 - Records of investment of bond proceeds and earnings
 - Correspondence related to the bond financing
 - Reports of any IRS examinations of your entity or bond financings
 - Investment contracts
 - Credit enhancement transactions
 - Financial derivatives
 - Bidding of financial products
 - **Expenditures and Assets**
 - Is the County maintaining copies of the following?
 - Records documenting the allocation of proceeds and other available amounts to expenditures for Financed Property and bond issuance costs, including requisitions, draw schedules, draw requests, invoices, bills and cancelled checks
 - Contracts entered into for the construction, renovation or purchase of Financed Property

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- Records of expenditure reimbursements incurred prior to issuing the Obligations
 - Asset list or schedule of all Financed Property
 - Depreciation schedules for depreciable Financed Property
 - Records documenting all purchases and sales of Financed Property
- Private Business Use (related to Financed Property)
 - Is the County maintaining copies of the following?
 - Management and other service agreements
 - Research contracts
 - Naming rights contracts
 - Ownership documentation (e.g. deeds, mortgages)
 - Leases
 - Subleases
 - Leasehold improvement contracts
 - Joint venture arrangements
 - Limited liability corporation arrangements
 - Partnership arrangements
 - Has the County obtained Department Director Certificates for all of the Financed Property?
- Arbitrage—does the County have documentary evidence that it has
 - Chosen and followed an accounting method with respect to the sale and investment proceeds of the issue of Obligations and the investment and expenditure of such proceeds?
 - Obtained computation of “yield” of the issue and established and followed procedures to track investment returns and arbitrage rebate and yield reduction payment liability?
 - Established procedures for allocation of proceeds and other available amounts to expenditures for Financed Property, including reimbursement of pre-issuance expenditures?
 - Monitored compliance with “temporary period” expectations for expenditure of proceeds, typically three years for new money Obligations, and provided for yield restriction or yield reduction payments if the expectations are not satisfied?
 - Ensured that investments acquired with proceeds are purchased at fair market value, including through the use of bidding procedures under regulatory safe harbors?
 - Avoided formal or informal creation of funds reasonably expected to be used to pay debt service on Obligations without determining in advance whether such funds must be invested at restricted yield?
 - Consulted with bond counsel and financial advisor before engaging in post-issuance credit enhancement transactions or hedging transactions?
 - Ensured compliance with applicable yield restrictions dependent upon later investments?
 - Monitored compliance with 6-month, 18-month, or 2-year spending exceptions to rebate requirement, if applicable?

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- Arranged for the timely computation of rebate and yield reduction payment liability (normally at five-year intervals) and, if payable, for the timely filing of Form 8038-T and payment of such liability?

- Reissuance—does the County have documentary evidence that it has
 - Identified any post-issuance changes to terms of the Obligations which could be treated as a current refunding of “old” Obligations by “new” Obligations, which is often referred to as a “reissuance?”
 - Confirmed whether any “remedial action” in connection with a “change of use” must be treated as a “reissuance?”

- Remedial Action—does the County have documentary evidence that it has monitored the use of the proceeds of this issue of Obligations and the use of the Financed Property and, if there is or will be Private Business Use or unqualified use, that the County has or will undertake remedial action under the applicable provisions of the Code and Treasury Regulations, including, without limitation, redemption or defeasance of the Obligations or the expenditure of any disposition proceeds on other qualifying projects?

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ATTACHMENT B

DEFINITIONS OF PRIVATE BUSINESS USE AND RELATED TERMS

"Federal Government" means the government of the United States or any of its agencies or instrumentalities, including any entity with statutory authority to borrow from the United States.

"General Public Use" means use of Financed Property as a member of the general public. Use by a Nongovernmental Person in a Trade or Business is treated as General Public Use only if the property is intended to be available and in fact is reasonably available for use on the same basis by natural persons not engaged in a Trade or Business. Use under arrangements that convey priority rights or other preferential benefits is not use on the same basis as the general public.

"Governmental Person" means any Person that is a state or local governmental unit (or any instrumentality thereof).

"Nongovernmental Person" means any Person that is not a Governmental Person. For all purposes hereof, the Federal Government is a Nongovernmental Person.

"Person" means any natural person, firm, joint venture, association, partnership, business trust, corporation, limited liability company, corporation or partnership, or any other entity (including a federal, state or local governmental entity).

"Private Business Use" means a use of the Proceeds directly or indirectly in a Trade or Business carried on by a Nongovernmental Person other than General Public Use. For all purposes hereof, a Private Business Use of Financed Property is treated as a Private Business Use of the Proceeds that provided the Financed Property. Both actual and beneficial use by a Nongovernmental Person may be treated as Private Business Use under Code Section 141. In most cases, however, Private Business Use results from a Nongovernmental Person having special legal entitlements to use the Financed Property under an arrangement with the County. Examples of the types of special legal entitlements resulting in Private Business Use of Proceeds include ownership for federal tax purposes of Financed Property by a Nongovernmental Person and actual or beneficial use of Financed Property by a Nongovernmental Person pursuant to a lease, a Service Contract, an incentive payment contract or certain other arrangements such as a take-or-pay or other output-type contract. Any arrangement that is properly characterized as a lease for federal income tax purposes is treated as a lease for purposes of the Private Business Use analysis. An arrangement that is referred to as a management contract or a Service Contract may nevertheless be treated as a lease, and in determining whether such a contract is properly characterized as a lease, it is necessary to consider all of the facts and circumstances, including (i) the degree of control over the property that is exercised by a Nongovernmental Person, and (ii) whether a Nongovernmental Person bears risk of loss of the Financed Property. Private Business Use of Financed Property that is not available for General Public Use may also be established on the basis of a special economic benefit to one or more Nongovernmental Persons even if such Nongovernmental Persons do

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not have a special legal entitlement to the use of the Financed Property. In determining whether special economic benefit gives rise to Private Business Use, it is necessary to consider all of the facts and circumstances, including one or more of the following factors: (i) whether the Financed Property is functionally related or physically proximate to property used in the Trade or Business of a Nongovernmental Person, (ii) whether only a small number of Nongovernmental Persons receive the economic benefit, and (iii) whether the cost of the Financed Property is treated as depreciable by the Nongovernmental Person.

"Revenue Procedure 97-13" means Revenue Procedure 97-13, as modified by Revenue Procedure 2001-39, copies of which are attached hereto as Annex 1.

"Service Contract" means a contract under which a Nongovernmental Person will provide services involving all, a portion or any function of Financed Property. For example, a Service Contract includes a contract for the provision of management services for all or any portion of the Financed Property. Contracts for services that are solely incidental to the primary governmental function or functions of the Financed Property (for example, contracts for janitorial, office equipment repair, billing, or similar services) are not included in this definition. Additional contracts not included in this definition are (i) a contract to provide for services by a Nongovernmental Person if the only compensation is the reimbursement of the Nongovernmental Person for actual and direct expenses paid by the Nongovernmental Person to unrelated parties, (ii) a contract to provide for the operations by a Nongovernmental Person of a facility or system of facilities that consists predominately of public utility property (within the meaning of Section 168(i)(10) of the Code), if the only compensation is the reimbursement of actual and direct expenses of the Nongovernmental Person and reasonable administrative overhead expenses of the Nongovernmental Person and (iii) a contract that satisfies the requirements of Revenue Procedure 97-13.

"Trade or Business" means any activity carried on by a Person, except for a natural person. "Trade or Business" for a natural person means any activity carried on by such natural person that constitutes a "trade or business" within the meaning of Code Section 162.

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ATTACHMENT C

**FORMS OF DEPARTMENT DIRECTOR CERTIFICATES
COUNTY OF ISLE OF WIGHT, VIRGINIA**

FORM 1 - ANNUAL TAX CERTIFICATION OF DEPARTMENT DIRECTOR

I am the [_____] of the Department of _____ (the "Department") of the County of Isle of Wight (the "County"). I understand that the County finances the acquisition, construction and equipping of most of its land, building, equipment and vehicles, including those used and/or administered by the Department (the "Department Property"), with the proceeds of tax-exempt bonds.

I understand that the County has been advised that, in order for its tax-exempt bonds to maintain their status, the County must comply on a continuing basis with a number of provisions in the Internal Revenue Code. One such provision is the "private business use test," which is designed to limit the transfer of the benefits of tax-exempt bond financing to nongovernmental persons. The private business use test restricts any use of tax-exempt bond-financed property by nongovernmental persons on a basis other than the basis on which the property may be used by the general public.

The County Board has adopted a Post-Issuance Compliance Policy requiring, among other things, that the director of each County Department certify annually regarding the extent and nature of any private business use of the property used and/or administered by the Department. The County Attorney, chief legal counsel, has employed bond counsel to advise the County's Department of Finance and the County Attorney whether any such use presents a threat to the tax status of any of the County's tax-exempt bonds.

Certain terms used in this certificate are defined in the attached Appendix A.

I hereby certify that, during the County's fiscal year ended _____, 20__, and through the date of this certificate (the "Covered Period"):

1. No portion of the Department Property was titled to or owned by any nongovernmental person and there are no current plans to transfer the title to or ownership of any Department Property to any nongovernmental person. Yes___ No___ If no, please describe and include any pertinent agreements or documents:_____.

2. No portion of the Department Property is or will be treated by any nongovernmental person as depreciable for federal income tax purposes. Yes___ No___ If no, please describe and include any pertinent agreements or documents:_____.

3. No portion of the Department Property is being used by a nongovernmental person pursuant to a lease, an incentive payment contract or a take-or-pay or other output-type contract. Yes___ No___ If no, please describe and include any pertinent agreements or documents:_____.

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4. No portion or function of any of the Department Property is being used pursuant to or is otherwise subject to a management contract. Yes___ No___ If no, please describe and include any pertinent agreements or documents:_____.
5. No portion of the Department Property is being used for research pursuant to an agreement by a nongovernmental person to sponsor such research. Yes___ No___ If no, please describe and include any pertinent agreements or documents:_____.
6. No nongovernmental person is using any of the Department Property or any product or output thereof (for example, treated water) or service provided thereby (for example, the use of a meeting room in a library or exercise equipment in a community center) other than pursuant to generally applicable and uniformly applied rates, fees and charges? Yes___ No___ If no, please describe and include any pertinent agreements or documents:_____.
7. There are no arrangements or agreements pursuant to which a nongovernmental person—
- a. Has priority or other preferential rights to the use or capacity of any Department Property;
 - b. Has the right to control or benefit from rates, fees or charges imposed by the County for the use of any Department Property; or
 - c. Has the right to a term of use of any Department Property, including all renewal options, for a period of more than 200 days.
- Yes___ No___ If no, please describe and include any pertinent agreements or documents:_____.

Date: _____, _____

By: _____

Printed Name: _____

Title: _____

**COUNTY OF ISLE OF WIGHT, VIRGINIA
FINANCIAL POLICIES**

**ATTACHMENT C
FORM 1 - APPENDIX A**

The term “management contract” means a contract under which a nongovernmental person will provide services involving all, a portion or any function of the Department Property. For example, a management contract includes a contract for the provision of management services for all or any portion of the Department Property.

The term “nongovernmental person” means any person other than the County or other state or local governmental unit. The federal government and its agencies and instrumentalities are nongovernmental units.

The term “person” means any natural person, firm, joint venture, association, partnership, business trust, corporation, limited liability company, corporation or partnership, or any other entity (including a federal, state or local governmental entity).

Rates, fees and charges may be treated as “generally applicable and uniformly applied” even if different rates apply to different classes of users, such as volume purchasers, if the differences in the rates, fees and charges are customary and reasonable.

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**FORMS OF DEPARTMENT DIRECTOR CERTIFICATES
COUNTY OF ISLE OF WIGHT, VIRGINIA**

FORM 2 - ANNUAL TAX CERTIFICATION OF DEPARTMENT DIRECTOR

[ISLE OF WIGHT PUBLIC SCHOOLS]

I am the Executive Director of Finance for Isle of Wight Public Schools. I understand that the County finances the acquisition, construction and equipping of most of its land, building, equipment and vehicles, including those used and/or administered by the Isle of Wight County School Board with the proceeds of tax-exempt bonds.

I understand that the County has been advised that, in order for its tax-exempt bonds to maintain their status, the County must comply on a continuing basis with a number of provisions in the Internal Revenue Code. One such provision is the "private business use test," which is designed to limit the transfer of the benefits of tax-exempt bond financing to nongovernmental persons. The private business use test restricts any use of tax-exempt bond-financed property by nongovernmental persons on a basis other than the basis on which the property may be used by the general public.

The County Board has adopted a Post-Issuance Compliance Policy requiring, among other things that the Executive Director of Finance for Isle of Wight Public Schools certify annually regarding the extent and nature of any private business use of the property used and/or administered by the Isle of Wight County School Board. The County Attorney, chief legal counsel, pursuant to the County Charter has employed bond counsel to advise the County's Department of Finance and the County Attorney whether any such use presents a threat to the tax status of any of the County's tax-exempt bonds.

Certain terms used in this certificate are defined in the attached Appendix A.

I hereby certify that, during the County's fiscal year ended _____, 20__, and through the date of this certificate (the "Covered Period"):

1. No portion of School Board Property was titled to or owned by any nongovernmental person and there are no current plans to transfer the title to or ownership of any School Board Property to any nongovernmental person. Yes___ No___ If no, please describe and include any pertinent agreements or documents:_____.

2. No portion of School Board Property is or will be treated by any nongovernmental person as depreciable for federal income tax purposes. Yes___ No___ If no, please describe and include any pertinent agreements or documents:_____.

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3. No portion of School Board Property is being used by a nongovernmental person pursuant to a lease, an incentive payment contract or a take-or-pay or other output-type contract. Yes___ No___ If no, please describe and include any pertinent agreements or documents:_____.
4. No portion or function of any of School Board Property is being used pursuant to or is otherwise subject to a management contract. Yes___ No___ If no, please describe and include any pertinent agreements or documents:_____.
5. No portion of School Board Property is being used for research pursuant to an agreement by a nongovernmental person to sponsor such research. Yes___ No___ If no, please describe and include any pertinent agreements or documents:_____.
6. No nongovernmental person is using any School Board Property or any product or output thereof (for example, treated water) or service provided thereby (for example, the use of a meeting room in a library or exercise equipment in a community center) other than pursuant to generally applicable and uniformly applied rates, fees and charges? Yes___ No___ If no, please describe and include any pertinent agreements or documents:_____.
7. There are no arrangements or agreements pursuant to which a nongovernmental person—
- a. Has priority or other preferential rights to the use or capacity of any School Board Property;
 - b. Has the right to control or benefit from rates, fees or charges imposed by the County for the use of any School Board Property; or
 - c. Has the right to a term of use of any School Board Property, including all renewal options, for a period of more than 200 days.

Yes___ No___ If no, please describe and include any pertinent agreements or documents:_____.

Date: _____, _____

By: _____

Printed Name: _____

Title: _____

**COUNTY OF ISLE OF WIGHT, VIRGINIA
FINANCIAL POLICIES**

**ATTACHMENT C
FORM 2 - APPENDIX A**

The term “management contract” means a contract under which a nongovernmental person will provide services involving all, a portion or any function of School Board Property. For example, a management contract includes a contract for the provision of management services for all or any portion of School Board Property.

The term “nongovernmental person” means any person other than the County or other state or local governmental unit. The federal government and its agencies and instrumentalities are nongovernmental units.

The term “person” means any natural person, firm, joint venture, association, partnership, business trust, corporation, limited liability company, corporation or partnership, or any other entity (including a federal, state or local governmental entity).

Rates, fees and charges may be treated as “generally applicable and uniformly applied” even if different rates apply to different classes of users, such as volume purchasers, if the differences in the rates, fees and charges are customary and reasonable.

**COUNTY OF ISLE OF WIGHT, VIRGINIA
FINANCIAL POLICIES**

ATTACHMENT D

CONTINUING DISCLOSURE CHECKLIST

Disclosure Requirements	Document Reference	Reporting Deadline	Affected Obligations	Responsible Party
1. Rule 15c2-12 Requirements				
(a) Annual Financial Information	Continuing Disclosure Agreement	240 days from end of fiscal year		
(i) Annual Report / financial statements (i.e., CAFR)				
(ii) specified operating data (see attached form letter)				
(b) Event Disclosures for Obligations issued before December 1, 2010, <i>only if material</i>	Continuing Disclosure Agreement	Promptly after becoming aware		
(i) principal and interest payment delinquencies				
(ii) non-payment related defaults				
(iii) unscheduled draws on debt service reserves reflecting financial difficulties				
(iv) unscheduled draws on credit enhancements reflecting financial difficulties				
(v) substitution of credit or liquidity providers, or their failure to perform				
(vi) adverse tax opinions or events affecting the tax-favored status of the security				
(vii) modifications to the rights of security holders				
(viii) bond calls				
(ix) defeasances				
(x) release, substitution or sale of property securing repayment of the securities				
(xi) ratings changes				

**COUNTY OF ISLE OF WIGHT, VIRGINIA
FINANCIAL POLICIES**

Disclosure Requirements	Document Reference	Reporting Deadline	Affected Obligations	Responsible Party
(c) Event Disclosures for Obligations issued after December 1, 2010	Continuing Disclosure Agreement	Timely after becoming aware, not less than 10 business days		
(i) principal and interest payment delinquencies				
(ii) non-payment related defaults, <i>if materials</i>				
(iii) unscheduled draws on debt service reserves reflecting financial difficulties				
(iv) unscheduled draws on credit enhancements reflecting financial difficulties				
(v) substitution of credit or liquidity providers, or their failure to perform				
(vi) adverse tax opinions, the issuance by the IRS of proposed or final determinations of taxability, Notices of Proposed Issue (IRS Form 5701-TEB) or other material notices or determinations with respect to the tax status of the security or other material events affecting the tax status of the security				
(vii) modifications to the rights of security holders, <i>if material</i>				
(viii) bond calls				
(ix) defeasances				
(x) release, substitution or sale of property securing repayment of the securities, <i>if material</i>				
(xi) ratings changes				
(xii) bankruptcy, insolvency, receivership or similar event of the County				
(xiii) the merger, consolidation or acquisition involving the County or the sale of all or substantially all of the assets of the County, other than in the ordinary course or the entry into a definitive agreement to do any of the foregoing, <i>if material</i>				
(xiv) appointment of a successor or additional trustee or the change of name of a trustee, <i>if material</i>				
2. Voluntary Disclosure of any facts related to the County or outstanding Obligations	N/A			

**COUNTY OF ISLE OF WIGHT, VIRGINIA
FINANCIAL POLICIES**

Disclosure Requirements	Document Reference	Reporting Deadline	Affected Obligations	Responsible Party
3. Informal Disclosure by press release or otherwise				
4. Additional Disclosure Requirements				
(a) VRA-held Obligations	Financing Agreement with VRA (add other agreements as necessary)			
(i) Financial Records		As required under the applicable Indenture		
(ii) Certificate of no Default		180 days after end of fiscal year		
(iii) Notice of additional bonds		Prior to issuance of additional bonds under the applicable Indenture		
(iv) Annual Financial Reporting as specified in 1(a) above [only if VRA requires it]		7 months after end of fiscal year		
(v) Event Disclosures as specified in 1(b) or 1(c) above [disclosure made to VRA]		promptly		
(b) Indenture-secured Obligations (e.g., Water and Sewer Bonds)	Master Indenture of Trust [*add additional documents as necessary]			
(i) Annual budget		On or before the start of the fiscal year		
(ii) Annual financial reporting		180 days after the end of the fiscal year		
(c) Other contractual reporting requirements				
[To be added as necessary]				

COUNTY OF ISLE OF WIGHT, VIRGINIA
FINANCIAL POLICIES

UTILITY FUND FINANCIAL POLICIES

7.01 Independence

The Utility Fund will seek to become financially independent from the General Fund by:

- a. Funding to the highest extent possible from Utility Enterprise Fund revenues thereby diminishing the financial support from the General Fund.
- b. Issuing to the highest extent possible self-supporting debt payable solely from the Utility Enterprise Fund.

7.02 Unrestricted Cash and Long Term Investments Balance

The County will establish policy for the Utility Fund to achieve adequate cash reserves to provide for operating expenses upon achieving financial independence from the County General Fund.

7.03 Amortization

The Utility Fund will continue to amortize bond issues so the useful life of the project being financed is not exceeded.

7.04 Debt Service Coverage Ratio

The County will establish policy for the Utility Fund to provide Net Revenues at an appropriate coverage ratio upon achieving financial independence from the County General Fund.

7.05 Asset Replacement and System Extension

The County will establish policy for the Utility Fund to provide for funds to be set aside for replacement and/or extension of all Utility system assets such that new assets will not be 100 percent debt financed upon achieving financial independence from the County General Fund.

FUND SUMMARIES & DETAILS



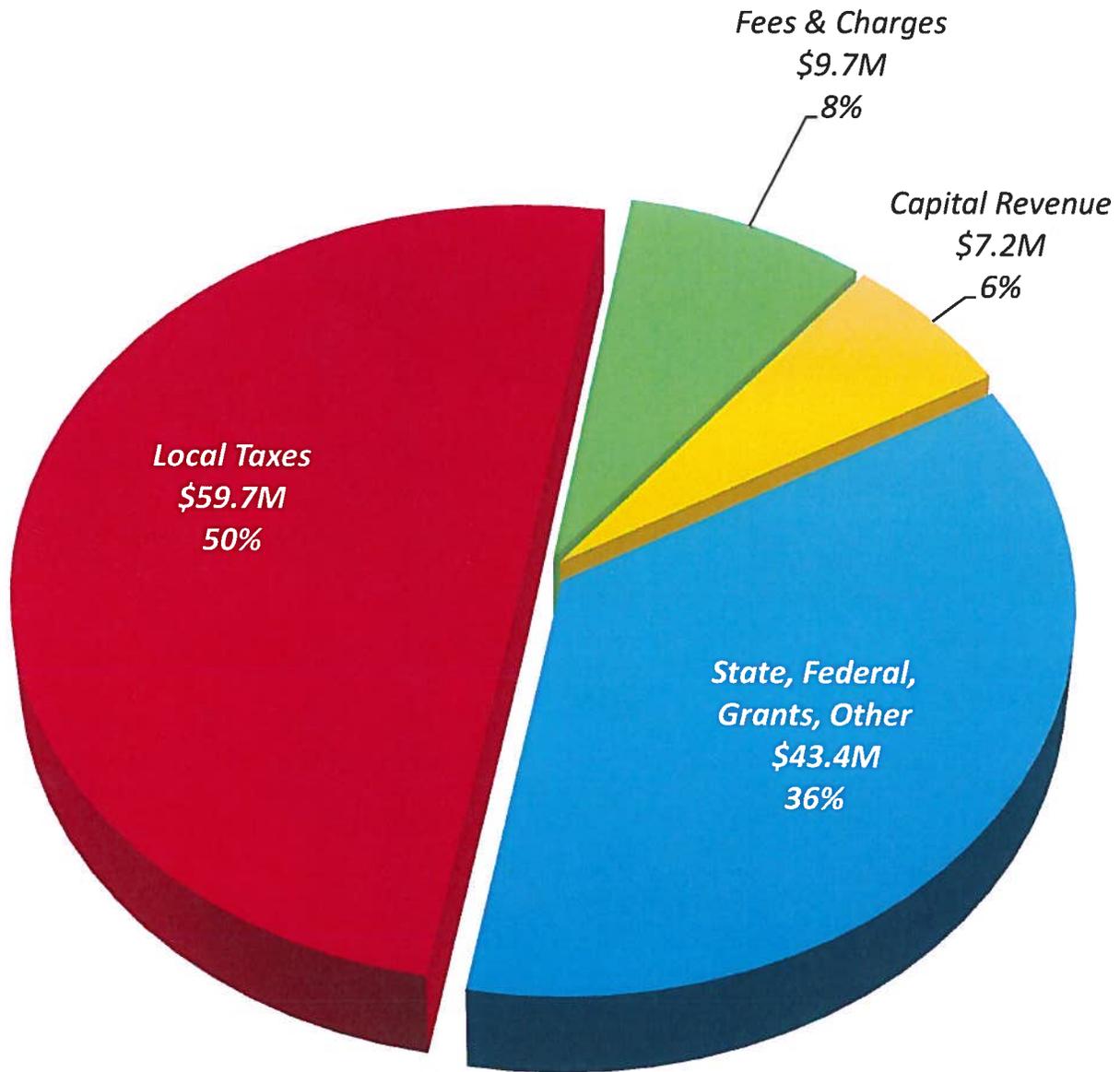
Local Roots, Global Reach

ISLE OF WIGHT
COUNTY, VIRGINIA

County of Isle of Wight
Adopted FY 15-16' Operating and Capital Budget
Annual Operating and Capital Budget by Fund

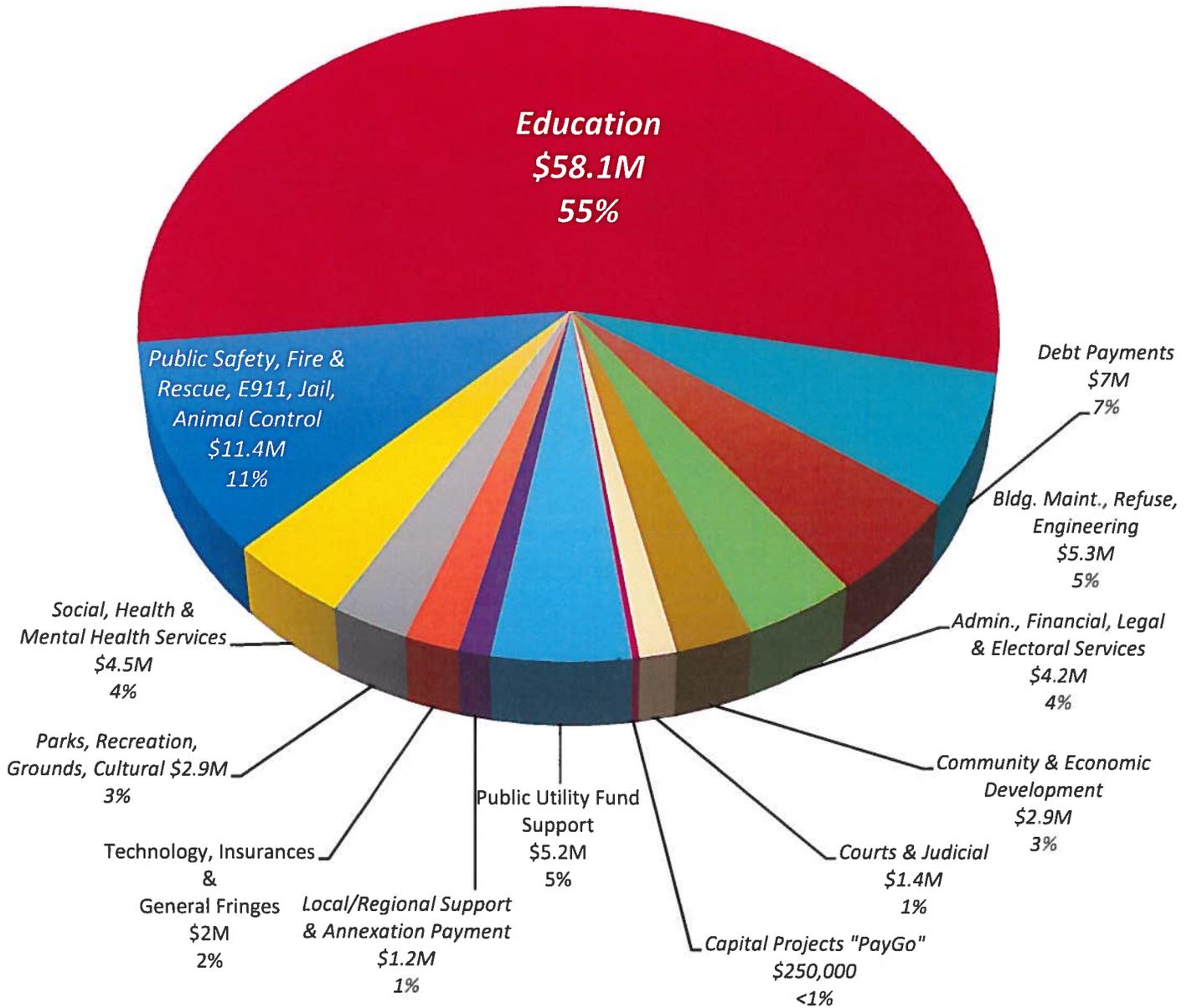
Fund	Budget 2014-2015	Adopted 2015-2016	Prior Yr. % Change
General Fund	\$ 69,137,186	\$ 70,388,605	1.8%
Capital Projects Fund	800,000	8,506,000	-
Debt Service Fund	6,824,458	7,082,711	4%
Grants Fund	199,314	199,314	0%
Emergency 911 Fund	1,325,743	1,344,507	1%
County Fair Fund	364,198	399,337	10%
Social Services Fund	3,161,543	3,294,316	4%
Section 8 Housing Fund	124,383	0	-100%
Comprehensive Services Act Fund	605,587	495,535	-18%
Technology Services Fund	949,764	999,120	5%
Risk Management Fund	506,412	539,931	7%
Public Utility Fund	9,720,610	9,511,375	-2%
Stormwater Management Fund	1,715,198	1,707,208	0%
School Operating Fund	57,054,284	58,154,535	2%

Where Does the Money Come From?



*All Fund Revenue Sources Excluding Interfund Transfers

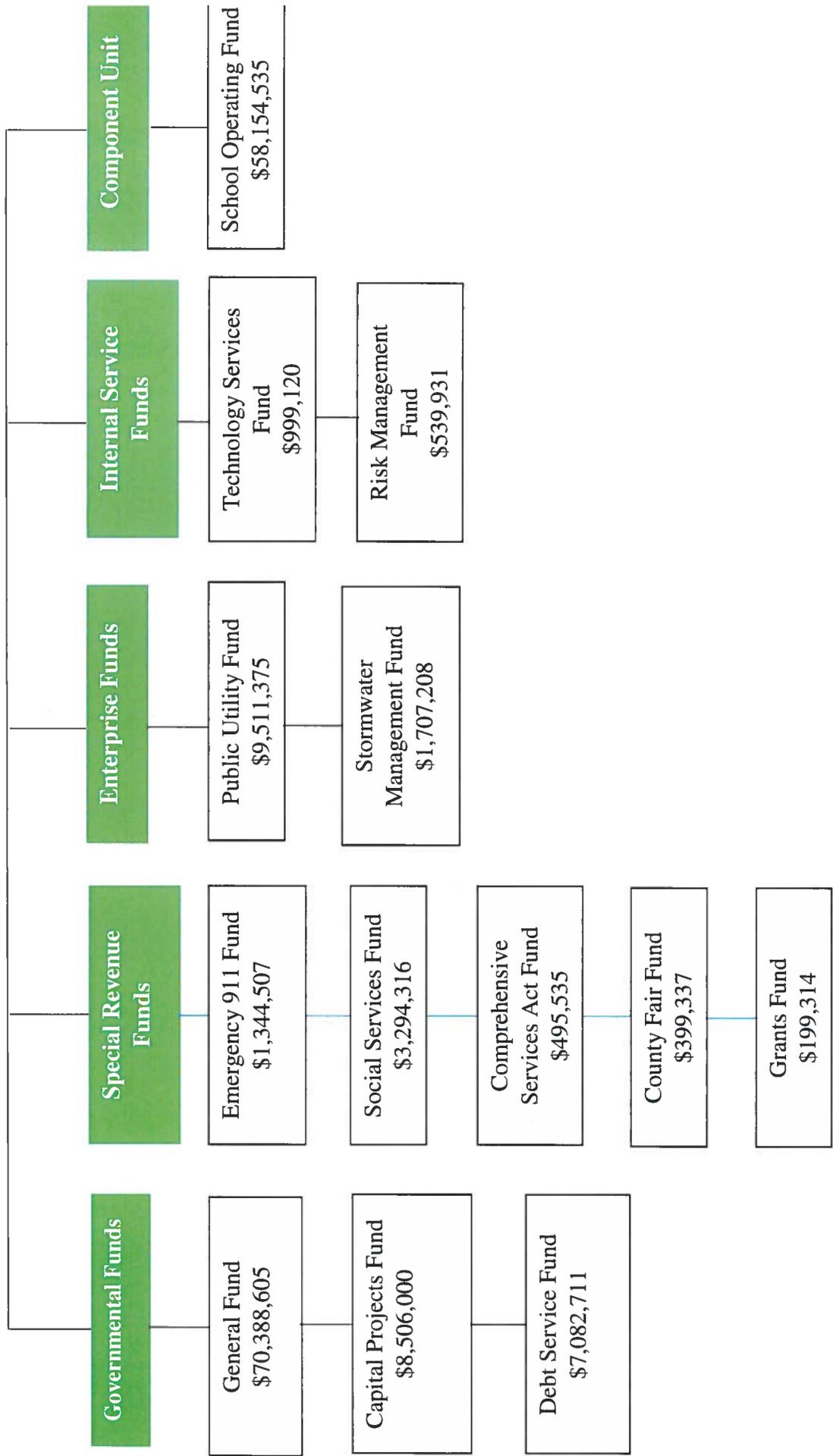
How Are Your Tax Dollars Spent?



*All Fund Expenses Excluding Capital, Public Utilities and Stormwater

Operating and Capital Budget

\$162,622,494



**County of Isle of Wight
Adopted FY 15-16' Operating and Capital Budget
General Fund
Executive Summary**

Current R.E. Tax Rate:	\$ 0.85		%
Adopted R.E. Tax Rate:	\$ 0.85	<u>General Fund</u>	Change
Adopted Tax Adjustment:	\$ -		
Reassessment Tax Rate Impact to Citizens:	\$ -		
Adopted Revenues:	\$	70,388,604	
Adopted Expenditures:	\$	<u>70,388,605</u>	1.8%
Unfunded Gap:	\$	<u>(1)</u>	

PRIMARY BUDGET GOALS:

- 1 Provide Adequate Funding to Support Core Service Priorities
- 2 Balance Service Demands With Minimal Tax Impact to Citizens & Business'
- 3 Promote Best Financial Management Practices
- 4 Maximize Business Attraction, Retention, and Expansion Opportunities
- 5 Retain/Attract Critical Personnel Resources to Provide Services

OTHER IMPORTANT BUDGET ITEMS TO NOTE:

Revenue Funding Adjustments:

- > **NO REAL ESTATE OR PERSONAL PROPERTY TAX RATE INCREASE.**
- > Increases business license fees to mainstream with other regional localities generating \$259,000 (not updated since 1988).
- > Increases Transient Occupancy tax from 2% to 5% cap generating \$32,000 pursuant to General Assembly amendment for Isle of Wight County.
- > Adds new recreation and special event fees of \$267,000 to offset expenses for 6 new athletic programs and a Heritage Park concert series .
- > Includes a \$500,000 draw from the Fund Balance for Schools (FY 14' School Funds returned) designated to establish a School Capital Maintenance Fund to roll forward annually and address major improvement needs of facilities.
- > **Includes \$1.6M draw from Fund Balance (down from \$3.2M) for annual operating expenses. Decrease of \$1.6M was the commitment by the the Board committing to balance current revenues to current expenses by adoption of the FY 17' Operating & Capital Budget in accordance with the 3 Year Financial Plan.**

Expenditure Funding Adjustments:

- > Provides for decreased GF transfer to the Public Utility Fund to support operations by \$700,000 to \$5.2M.
- > Provides for no new debt issuance. All capital needs are provided by current capital funds and project balance transfers or projects are deferred to later years where appropriate.
- > Provides for increased Capital cash transfer "pay-go" funding for facility maintenance needs by \$100,000 to support progress toward 3% financial policy requirement.
- > Provides for increased legal expense services to assist with special taxation suit.
- > Provides for limited replacement of fleet vehicles via annual lease financing at rate of 2% - 5 year amortization for 6 Sheriff vehicles only.
- > Provides for \$30,000 increase to Social Services Board to accommodate a 2% health insurance premium shift from the employer to the employee (participant in County plan).
- > Provides for the return of administrative services for the Section 8 Housing program to the VHDA to be transferred to neighboring localities saving \$65,000 annually.
- > Provides for a 3% increase of \$1.6M to the School Division expecting level student enrollment to support operational and capital needs and establishing a capital maintenance fund.
- > Provides for \$254,000 in added recreational program expenses (offset by revenues) for 6 new athletic programs and a Heritage Park concert series .
- > Provides for the closure of the Franklin/IOW Skating Rink due to significant building renovation costs (\$170,000) and lack of usership by County residents (3%).
- > Provides for \$80,000 increase in the Franklin Annexation Settlement Payment.

> **Personnel Adjustments (all funds):**

- Provides for \$350,000 to fund a portion of the anticipated Compensation Study result (est. at 10% below market salaries & median of \$38,000) funded by savings
- Results of year long leadership initiative to empower staff to identify savings and efficiencies in processes to generate funds to support pay compression and market (managements #1 problem identified) affecting the teams ability to attract applicants and retain talent to provide services.

Top 10 internal savings generated by the County staff include:

1 Transition to Electronic Processes from Paper:		Staff Hrs Reduction	
2 Recycling Program Initiatives = Reductions to Waste Stream:	\$	75,000	
3 Section 8 Administrative Outsourcing:		65,000	
4 Software Prioritization - reconfiguration of Microsoft licensing:		65,000	
5 Software Prioritization - elimination of Google licensing:		40,000	
6 Paper Reduction Initiative:		13,000	
7 Elimination/Consolidation of Fax/Printers:		11,000	
8 Elimination of Copiers and Cartridge/Ink Supplies:		10,000	
9 Reduction of Telephones/Cellular Units:		9,400	
10 GIS Web Interface:		5,000	
	\$	293,400	

Expenditure Funding Adjustments:

➤ **Personnel Adjustments (all funds): (continued)**

- Provides for Fire & Rescue staffing model of 12 hour shifts to enhance service delivery and coverage as well as adds 2 FTE's to support 24/7/365 ALS coverage countywide.
- Transfers year 4 of additional 1% retirement contribution rate shift to employees (5 year phase in) providing 1.3% pay offset to include tax impact (\$95,000)
- Transfers health insurance premium increase (7.5%) (approx. 2% of median salary of \$38,000 - employee only coverage) to employees with a 2% pay offset to all employees required to accommodate Federal ACA regulatory compliance (\$295,000).

- **Position Changes/ Retitles:**

	<u>Eliminates</u>		<u>Adds/Reclass/Retitle</u>	
Sheriff	Admin. Lieutenant	(1)	Administrative Assistant	1
Sheriff	Deputy Sheriff	(1)	Administrative Assistant	1
Sheriff		-	Deputy Sheriff	1 (amended by BOS)
Sheriff		-	Deputy Sheriff	1 (amended by BOS)
Fire & Rescue - Response (Carrollton ALS Solution)		-	Firefighter / Medic	1
Fire & Rescue - Response (Carrollton ALS Solution)		-	Firefighter / Medic	1
Economic Development	Bus. Dvlpmt Mngr	-	Asst. Dir. Of Econ. Development	-
E911	Sr. Dispatcher	(1)	Spread over 3 Dispatch Supervisors	-
Section 8 Housing	Director	(1)		-
Section 8 Housing (RIF 1 FTE and 1 PT)	Program Assistant	(1)		-
Public Utilities	Water Qual. Tech.	(1)	Electronics Technician	1
Stormwater	Jr. Accountant	(1)	Fiscal Technician	1
		(7)		8

FINANCIAL POLICY COMPLIANCE STATUS:

➤ Unassigned Fund Balance as % of Govtl' Funds - 10% minimum	15.40%	Projected
➤ Capital Cash "Pay-Go" - 3% min. of General Fund Expenses	0.48%	Projected
➤ Debt as % of Assessed Value - 4% maximum	2.57%	Projected
➤ Debt as % of General Govt. Expense - 12% maximum	8.68%	Projected

SUMMARY OF BUDGETED EXPENDITURES:

	<u>Appropriations</u>			<u>Change from PY</u>	
	<u>%</u>	<u>Cumulative %</u>	<u>Amount</u>	<u>%</u>	<u>\$</u>
Local Only - Schools & Related Debt	41%	41%	\$ 28,785,339	3%	\$ 774,111
Compensation & Benefits	22%	63%	\$ 15,718,306	11%	\$ 735,659
Other Fund Support	8%	71%	\$ 5,631,527	-10%	\$ (615,433)
Debt Service	6%	77%	\$ 3,941,636	8%	\$ 284,142
Health/Welfare	4%	81%	\$ 2,817,533	2%	\$ 43,389
Refuse & Landfill	4%	85%	\$ 2,652,450	-3%	\$ (75,000)
Org. Contributions & Annxtn Payment	3%	88%	\$ 2,050,841	5%	\$ 90,141
Jail Services	1%	89%	\$ 948,191	-7%	\$ (68,831)
Economic Incentives	1%	90%	\$ 920,000	0%	\$ -
Repair & Maint.	1%	91%	\$ 789,901	-1%	\$ (5,549)
Fleet	1%	92%	\$ 709,534	-5%	\$ (34,930)
Professional Services	1%	93%	\$ 745,307	-4%	\$ (32,885)
Information Technology	1%	94%	\$ 744,415	-5%	\$ (40,975)
Libraries	1%	95%	\$ 640,639	-1%	\$ (9,541)
Fee Based & Special Programs	1%	96%	\$ 535,129	193%	\$ 352,508
Risk Insurances	1%	97%	\$ 484,331	7%	\$ 31,307
Utilities	1%	97%	\$ 435,680	4%	\$ 16,349
Lease of Equipmt	1%	98%	\$ 362,613	1%	\$ 2,482
Operating/Medical/Office Supplies	0.4%	98%	\$ 293,768	-4%	\$ (12,577)
Juv. Detention	0.3%	99%	\$ 185,500	0%	\$ -
Travel & Training	0.2%	99%	\$ 119,250	8%	\$ 9,076
Postal	0.2%	99%	\$ 113,175	12%	\$ 12,207
Telecommunications	0.2%	99%	\$ 110,884	-6%	\$ (7,039)
Contingency	0.1%	99%	\$ 100,000	0%	\$ -
Dues	0.1%	99%	\$ 90,173	7%	\$ 6,055
Marketing	0.1%	99%	\$ 87,438	1%	\$ 760
Uniforms	0.1%	100%	\$ 69,429	11%	\$ 7,104
Advertising	0.1%	100%	\$ 64,340	-2%	\$ (1,350)
Regional Orgs & Services	0.1%	100%	\$ 63,961	-11%	\$ (8,077)
Capital Equipment	0.1%	100%	\$ 60,747	-76%	\$ (187,965)
Copier	0.1%	100%	\$ 60,271	-6%	\$ (3,514)
Lease of Bldgs	0.0%	100%	\$ 29,317	0%	\$ -
Books & Subscriptions	0.0%	100%	\$ 24,980	-29%	\$ (10,205)
Resale Dog Tags	0.0%	100%	\$ 2,000	0%	\$ -
TOTAL SERVICE REQUIREMENTS:			\$ 70,388,605	1.8%	\$ 1,251,419

**County of Isle of Wight
 Adopted FY 15-16' Operating and Capital Budget
 Capital Projects Fund
 Executive Summary**

	Capital Projects Fund	%
		Change
Adopted Revenues:	\$ 8,506,000	-
Adopted Expenditures:	\$ 8,506,000	-
Unfunded Gap:	\$ -	

Increase / (Decrease) from Prior Fiscal Year: \$ 7,706,000

- Includes:**
- > No new debt issuance for projects and utilization of existing capital project balance funds where appropriate.
 - > Consideration of projects recommended per the CIP with numerous adjustments to accommodate limited funding available for non-critical projects.
 - > Delay of recommendation for E911 Radio system replacement pending commitments from Smithfield and Windsor to project funding.

FINANCIAL POLICY COMPLIANCE STATUS:

> Capital Cash "Pay-Go" - 3% min. of General Fund Expenses **0.48%**

**County of Isle of Wight
 Adopted FY 15-16' Operating and Capital Budget
 Emergency 911 Fund
 Executive Summary**

	Emergency 911 Fund	%
		Change
Adopted Revenues:	\$ 1,344,507	
Adopted Expenditures:	\$ 1,344,507	1%
Unfunded Gap:	\$ -	

Increase / (Decrease) from Prior Fiscal Year: \$ 18,765

Includes:

- > Eliminates the Sr. Dispatcher and spreads funding among 3 Dispatch Supervisor to provide supervision for each shift.
- > Increase of \$15,000 in overtime to cover holiday pay for total of \$50,000.

**County of Isle of Wight
 Adopted FY 15-16' Operating and Capital Budget
 Section 8 Housing Fund
 Executive Summary**

	Section 8 Housing Fund	%
		Change
Adopted Revenues:	\$ -	
Adopted Expenditures:	\$ -	-100%
Unfunded Gap:	\$ -	

Increase / (Decrease) from Prior Fiscal Year: \$ (124,383)

- Includes:**
- Provides for the return of administrative services for the Section 8 Housing program to the VHDA to be transferred to neighboring localities saving \$65,000 annually.
 - Reduction in Force (RIF) of 1 full-time and 1 part-time position.

**County of Isle of Wight
 Adopted FY 15-16' Operating and Capital Budget
 Comprehensive Services Act Fund
 Executive Summary**

	<u>Comprehensive Services Act Fund</u>	[%] Change
Adopted Revenues:	\$ 495,535	
Adopted Expenditures:	\$ 495,535	-18%
Unfunded Gap:	\$ -	

Increase / (Decrease) from Prior Fiscal Year: \$ (110,052)

Includes:

- Recommended funding level by the CSA Coordinator.

**County of Isle of Wight
 Adopted FY 15-16' Operating and Capital Budget
 Social Services Fund
 Executive Summary**

	Social Services Fund	% Change
Adopted Revenues:	\$ 3,294,316	
Adopted Expenditures:	\$ 3,294,316	4%
Unfunded Gap:	\$ -	

Increase / (Decrease) from Prior Fiscal Year: \$ 132,773

Includes:

- Provides for \$30,000 local funds increase to accommodate a 2% health insurance premium shift from the employer to the employee (participant in County plan).

**County of Isle of Wight
 Adopted FY 15-16' Operating and Capital Budget
 Debt Service Fund
 Executive Summary**

	Debt Service Fund	%
		Change
Adopted Revenues:	\$ 7,082,711	4%
Adopted Expenditures:	\$ 7,082,711	4%
Unfunded Gap:	\$ -	

Increase / (Decrease) from Prior Fiscal Year: \$ 258,253

Includes:

- Funding reflects all non-enterprise fund debt requirements to support capital projects (no new debt in FY 16' Adopted).

FINANCIAL POLICY COMPLIANCE STATUS:

➤ Debt as % of Assessed Value - 4% maximum	2.57%
➤ Debt as % of General Govt. Expense - 12% maximum	8.68%

**County of Isle of Wight
 Adopted FY 15-16' Operating and Capital Budget
 Public Utility Fund
 Executive Summary**

	Public Utility Fund	% Change
Adopted Revenues:	\$ 9,511,375	
Adopted Expenditures:	\$ 9,511,375	-2%
Unfunded Gap:	\$ -	

Increase / (Decrease) from Prior Fiscal Year:	\$ (209,235)
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- Includes:**
- > New customer revenue projection of 22 ERU's (Equivalent Residential Units) to DSD infrastructure.
 - > Includes funding draw from the General Fund to cover operating deficit of \$5.2M.
 - > Includes the elimination of 1 Water Quality Technician and the addition of 1 Electronics Technician to address safety requirements.
 - > The following rate structure adjustments are adopted effective July 1 :

	Current Rates	Adopted Rates	% Change
Water 0 - 50,000 gal (residential)	\$ 8.25	\$ 8.84	7.2%
Water Over 50,000 gal (industrial)	\$ 7.25	\$ 7.80	7.6%
Water Connect Fees:			
5/8-3/4 inch	\$ 4,000	\$ 4,000	0.0%
1 inch	\$ 6,300	\$ 10,000	58.7%
1 1/2 inch	\$ 9,900	\$ 20,000	102.0%
2 inch	\$ 15,200	\$ 32,000	110.5%
Sewer 0 - 6,000 gal	\$ 6.00	\$ 6.04	0.7%
Sewer 6,001 - 15,000 gal	\$ 4.75	\$ 6.04	27.2%
Sewer Connect Fees:			
5/8-3/4 inch	\$ 4,000	\$ 3,700	-7.5%
1 inch	\$ 6,400	\$ 9,300	45.3%
1 1/2 inch	\$ 9,200	\$ 18,600	102.2%
2 inch	\$ 16,000	\$ 29,800	86.3%

**County of Isle of Wight
 Adopted FY 15-16' Operating and Capital Budget
 Stormwater Management Fund
 Executive Summary**

Current Annual Fee per ERU:	\$ 72.00	<u>Stormwater Management Fund</u>	%
Adopted Annual Fee per ERU:	\$ 72.00		Change
Adopted Revenues:		\$ 1,707,208	
Adopted Expenditures:		<u>\$ 1,707,208</u>	0%
Unfunded Gap:		<u>\$ (0)</u>	

Increase / (Decrease) from Prior Fiscal Year: \$ (7,990)

- Includes:**
- > Services cover State mandated provision of Stormwater Management service by localities.
 - > Eliminates 1 Jr. Accountant and adds 1 Fiscal Technician.
 - > Includes approximately \$390,000 for capital projects to address nutrient reduction mandates and grant match funds.

County of San Diego
Adopted FY 15-16' Operating and Capital Budget
County Fair Fund
Executive Summary

	County Fair Fund	%
		Change
Adopted Revenues:	\$ 399,337	
Adopted Expenditures:	\$ 399,337	10%
Unfunded Gap:	\$ -	

Increase / (Decrease) from Prior Fiscal Year: \$ 35,139

Includes:

- No draw from the General Fund in support of operations.
- Adds new programs of a Demolition Derby and Truck & Tractor Pull.

**County of Isle of Wight
 Adopted FY 15-16' Operating and Capital Budget
 Grants Fund
 Executive Summary**

	Grants Fund	%
		Change
Adopted Revenues:	\$ 199,314	
Adopted Expenditures:	\$ 199,314	0%
Unfunded Gap:	\$ -	

Increase / (Decrease) from Prior Fiscal Year:

\$ -

Includes:

- > \$142,000 in local cash match funds to leverage State and Federal grant opportunities. Each local \$1 = \$6 average return in grant awards.

**County of Isle of Wight
 Adopted FY 15-16' Operating and Capital Budget
 Technology Services Fund
 Executive Summary**

	<u>Technology Services Fund</u>	% Change
Adopted Revenues:	\$ 999,120	
Adopted Expenditures:	\$ 999,120	5%
Unfunded Gap:	\$ (0)	

Increase / (Decrease) from Prior Fiscal Year:	\$ 49,356	
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- Includes:**
- Funding to provide for technology support services countywide for:
 - information technology disaster recovery
 - network infrastructure
 - internet services
 - numerous and varied hardware and software program support
 - website maintenance and social media communications
 - software licensing compliance

 - Efficiency Project Initiatives:
 - digitized processing of financial & human resource functions
 - HRUBS billing transition
 - record retention digitization
 - printing solutions review
 - web site enhancement & functionality
 - full deployment action plan for MUNIS software modules to enhance efficiency and support paperless processes

County of Isie or Wight
Adopted FY 15-16' Operating and Capital Budget
Risk Management Fund
Executive Summary

	Risk Management Fund	%
		Change
Adopted Revenues:	\$ 539,931	
Adopted Expenditures:	\$ 539,931	7%
Unfunded Gap:	\$ (0)	

Increase / (Decrease) from Prior Fiscal Year: \$ 33,520

Includes:

- > Fund provides for risk management services & insurance costs with charges at the fund level.
- > Services Include:
 - Management and monitoring of workmans compensation, public safety "line of duty" benefits, and employee drug and alcohol screenings.
 - Monitoring of health insurance claims costs to employees with mitigation plans & wellness initiatives to curb costs.
 - Promotion of County wellness program to mitigate claims costs through health promotion programming.
 - Monitoring of property casualty claims and development of deterrent initiatives and training programs.
 - Countywide training of OSHA regulations and other safety practices.
 - Countywide training in support of human resource needs.

**County of Isle of Wight
 Adopted FY 15-16' Operating and Capital Budget
 School Operating Fund
 Executive Summary**

	School Operating Fund	%
		Change
Adopted Revenues:	\$ 58,154,535	
Adopted Expenditures:	\$ 58,154,535	2%
Unfunded Gap:	\$ -	
Other Fund Support:		
Transfer to Debt Fund - Schools	\$ 3,141,075	-1%
Transfer to CF Capital Maint. - Schools	500,000	-
	\$ 61,795,610	3%
Operating Only - Increase / (Decrease) from Prior Fiscal Year:	\$ 1,100,251	(Recurring Funds)
Transfer to CF Capital Maint. - Schools	500,000	(One Time Funds)
INCREASE FUNDING TO SCHOOLS (LEVEL ENROLLMENT of 5,400)	\$ 1,600,251	

- **Provides operational increase of \$1.1M to include \$429K (\$300K new + \$129K existing local to state \$ shift based on ADM) of additional local operating**
- **Also an additional one time local funds allocation of \$500K is provided to establish a capital maintenance pot to accumulate annually and be used to address major maintenance needs.**
- **FY 15' budget provided an increase of \$2.2M (\$1,435,842 state/fed/other + \$768,064 local increase) estimating only 69 more students stating that annual capital maintenance and routine bus replacements were to be allocated annually from within that appropriation.**
- **It is recommended that \$500K annually be allocated from the school operating allocation to roll forward, accumulate, and address maintenance needs.**
- **It is further recommended that bus replacements be scheduled annually via capital lease financing to level funding requirements vs. cash funding.**

- Funding based upon 5400 ADM estimate up from 5360 estimate in FY 15'.

- **NOTE:** Contribution excludes expenses covered by County on Schools behalf to include:
 - approximately \$175,000 in Sheriff's budget to direct pay for School Resource Officers (SRO) for 3 schools.
 - approximately \$35,000 in audit services paid by the Board of Supervisors annually.
 - MUNIS financial software maintenance expenses

**Summary of Revenues and Expenditures for All Funds
FY 2014 - FY 2016**

	2013-2014 Actual	2014-2015 Budgeted	2015-2016 Budgeted
REVENUES			
General Property Taxes	\$ 43,628,917	\$ 49,178,000	\$ 50,029,500
Other Local Taxes	\$ 6,714,650	\$ 6,851,700	\$ 7,309,200
Permits, Fees, and Regulatory Licenses	\$ 487,413	\$ 557,995	\$ 554,000
Fines and Forfeitures	\$ 118,609	\$ 100,000	\$ 100,000
Use of Money and Property	\$ 724,610	\$ 2,693,650	\$ 3,288,695
Charges for Services	\$ 8,486,936	\$ 5,866,646	\$ 6,591,121
Miscellaneous Revenue	\$ 365,465	\$ 208,498	\$ 177,883
Recovered Costs	\$ 433,772	\$ 195,000	\$ 268,048
Other Financing Sources	\$ -	\$ -	\$ -
Intergovernmental:			
Revenue from Commonwealth	\$ 34,452,753	\$ 36,106,059	\$ 39,332,471
Revenue from Federal Government	\$ 4,901,568	\$ 5,303,063	\$ 5,552,322
Revenue from Towns	\$ 145,748	\$ 199,723	\$ 1,857,406
Fund Transfers In	\$ 28,527,121	\$ 42,110,060	\$ 42,617,622
Long Term Debt Issuance	\$ -	\$ -	\$ -
Retained Earnings/Fund Balance	\$ -	\$ 3,118,285	\$ 4,944,225
TOTAL REVENUES	\$ 128,987,563	\$ 152,488,680	\$ 162,622,494

EXPENDITURES - by Function

General Government	\$ 5,167,000	\$ 5,047,638	\$ 5,194,066
Judicial	\$ 1,350,679	\$ 1,411,608	\$ 1,475,897
Public Safety	\$ 10,895,053	\$ 12,262,006	\$ 12,589,746
Public Works	\$ 5,640,731	\$ 7,835,811	\$ 12,034,376
Public Utilities	\$ 3,494,756	\$ 7,202,770	\$ 9,800,420
Health & Welfare	\$ 4,949,361	\$ 5,685,922	\$ 5,583,683
Education	\$ 76,570,463	\$ 81,898,548	\$ 83,798,799
Parks, Recreation & Cultural	\$ 2,544,707	\$ 2,679,358	\$ 3,006,450
Community Development	\$ 1,933,714	\$ 2,903,143	\$ 3,267,418
Other Public Services	\$ 743,535	\$ 789,850	\$ 884,155
Non-Departmental:			
Fringe Benefits & Insurances	\$ 440,541	\$ 1,375,586	\$ 1,529,815
Debt	\$ 13,152,253	\$ 16,052,710	\$ 15,895,501
Fund Transfers Out	\$ 2,313,266	\$ 7,122,835	\$ 7,201,653
Contingency	\$ 24,212	\$ 220,895	\$ 360,514
TOTAL EXPENDITURES	\$ 129,220,271	\$ 152,488,680	\$ 162,622,494

Projected Unassigned Fund Balance - June 30, 2015

\$ 13,657,322

Projected Unassigned Fund Balance - June 30, 2016

\$ 11,488,097

REVENUE ANALYSIS

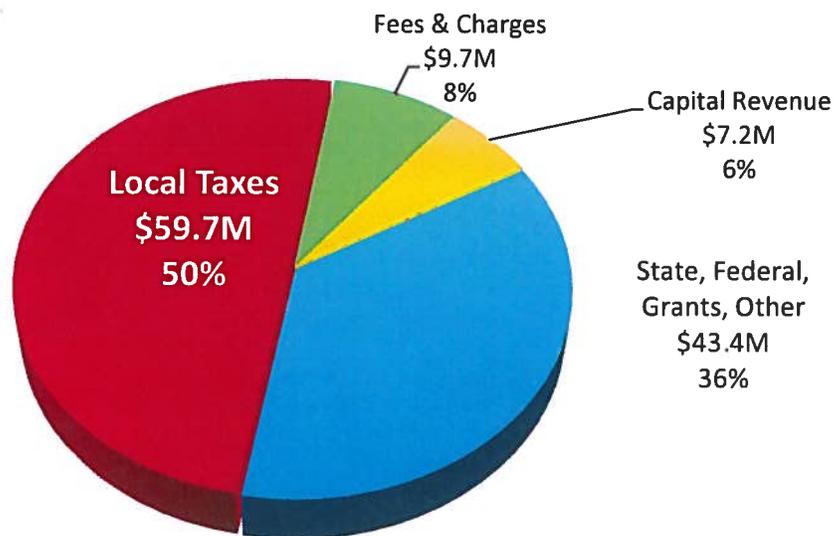
The Revenue Analysis section of the adopted operating and capital budget has been prepared to provide an overview of major revenue sources projected in the next fiscal year. Projecting revenue estimates is a critical part of determining the amount of available resources the County will have to deliver services to its citizens. There are a number of considerations taken into account when developing revenue projections. The methods used to project revenues differ based on the particular source of funding. Additionally, the local, state, and even national economy can have a significant influence on the County's revenue streams.

The process of analyzing and projecting revenues is an ongoing task that is performed throughout the fiscal year by the Department of Budget and Finance. During the fiscal year and especially as part of the budget development process, the Department of Budget and Finance works closely with the County Administrator, the Commissioner of the Revenue, Treasurer, department heads, and the County's financial advisor to analyze collections on a monthly and year-over-year basis as well as monitor economic conditions and state and federal legislation that may impact County revenue sources. Quarterly financial reports are also provided to the Board of Supervisors to inform our elected officials if budgeted revenues are meeting projections or if any corresponding operating adjustments are necessary to offset underperforming revenue sources.

Revenue Sources

The County relies on funding from local taxes, fees and charges, and state and federal funding to deliver services to its citizens. Excluding capital and utility fund revenue, the County receives approximately 50% of its revenue from local taxes, 36% from state, federal, and other sources, 8% from fees and charges, and 6% from capital revenue.

Where Does the Money Come From?



REVENUE ANALYSIS

FY 16 Revenue Projections

General Fund Revenue

Local Tax Revenue

Local tax revenue consists of general property taxes (real estate, personal property, public corporation taxes) and other local taxes (sales, communications ales, consumer utility, consumption, business license, lodging, meals, motor vehicle license, cable franchise, bank stock, recordation and probate). The general property and other local tax categories comprise 81% of all general fund revenues and are largely reflective of local economic conditions. The County is seeing very modest growth in the local economy.

General Property Taxes

General property taxes account for 71% of the total general fund revenue. These revenues are significantly influenced by the economy. Overall, general property tax revenue is projected to increase 2% over the previous year. The 2015 real estate reassessment resulted in a -0.5% decrease in real estate tax assessments. As a result, real estate tax revenue is projected to be flat in FY 16'. The real estate tax rate was not adjusted and will remain at \$.85 per \$100 of assessed value. Personal Property tax revenue from the machinery and tools (8%), equipment (8%), and vehicles (2%) are the main drivers of the overall 2% increase in general property taxes projected for FY 16'.

Other Local Taxes

Revenue from other local taxes are projected to increase 7% in FY 16'. The business license tax was adjusted in the FY 16' budget to mainstream the County's minimum and categorical rates with other localities in the region. Revenue from the business license tax is projected to increase 54%. The lodging tax also was adjusted from 2% to 5% in accordance with an approval granted to the County by the Virginia General Assembly. Lodging tax revenue is projected to increase significantly by 170%, but represents less than 1% of other local tax revenue. Most other local tax revenues are projected to increase in FY 16 including consumption taxes (34%), consumer utility taxes (14%), sales and use tax (2%), meals tax (2%), and motor vehicle license tax (2%).

Revenue from Fees and Charges

Revenue from fees and charges accounts for 5% of total general fund revenues. Included as part of this revenue category are permits, privilege fees, and regulatory licenses; fines and forfeitures; revenue from the use of money and property; charges for services; miscellaneous revenue and recovered costs. Revenue from fees and charges is projected to increase 32% in FY 16'. A major driver of the projected 32% increase is anticipated revenue from parks and recreation programs and special events. The Department of Parks and Recreation is planning to hold two concerts at Heritage Park which is estimated to generate approximately \$190,000 in revenue.

State Revenue

State revenue represents approximately 11% of general fund revenue and consists of non-categorical aid, shared expenses, and categorical aid. State revenue is anticipated to be flat in FY 16'.

REVENUE ANALYSIS

Federal Revenue

No federal revenue is projected for the general fund in FY 16'. Federal revenue is generally accounted for in special revenue funds.

Capital Projects Fund Revenue

The capital projects fund accounts for the revenues and expenditures of resources used to acquire and construct major capital facilities and equipment. Each year, the County adopts a capital improvement plan (CIP) to identify the major capital projects over a 10 year planning horizon. Projects identified in the first year of the CIP are considered for funding in the capital projects fund budget which is adopted by the Board of Supervisors as part of the budget process. The Capital Projects Fund budget for FY 16' is \$8.5M. No debt issuance is planned in FY 16'. Projects will be funded from General Fund cash and fund transfers (16%), capital projects fund balance reserves (32%), and state transportation grants and public/private contributions (52%).

Public Utility Fund Revenue

The public utility fund accounts for the provision of water and sewer services to county residents. All activities necessary to provide such services are accounted for in the utility fund. The public utility fund is budgeted at \$9.5M in FY 16'. Revenue is derived from a variety of charges for services including water and sewage connection fees, disconnect/reconnect fees, sewage treatment fees, sale of water, property rental, and other miscellaneous fees, as well as a transfer from the general fund. New customer revenue of twenty-two (22) equivalent residential units are projected in FY 16'. Rate adjustments of \$.59 (0-55 gallons) and \$.55 (over 50,000 gallons) for water and \$1.29 (6,001-15,000 gallons) for sewer are included in the FY 16' budget. The fund is not self-sustaining and relies on a significant transfer, \$5.2M, from the general fund.

Stormwater Management Fund

The stormwater management fund accounts for the revenues and expenditures of stormwater infrastructure services provided to county residents. The stormwater management fund was established in FY 14' to address state and federal mandates. The fund is budgeted at \$1.7M in FY 16'. Revenues are derived from stormwater utility fees (96%) and permit and inspection fees (4%). A \$6 per month fee billed annually on the real estate tax bill based on equivalent residential units (ERU) is charged to each property owner in the County.

School Operating Fund

The school operating fund accounts for the activities of the Isle of Wight County School System. The appropriation by the County consolidates the funding for the school operating, textbook, and cafeteria funds. Revenues are derived from local, state, federal, and other sources. The school operating fund budget for FY 16' is approved at \$58.1M, a 2% increase over the previous year. State, Federal, and other funding are projected to increase 2% in FY 16', while local funding support for the school system has increase 1%. This does not include \$500,000 in revenue provided by the County to the capital projects fund for school capital maintenance needs.

GENERAL FUND



Local Roots, Global Reach

ISLE OF WIGHT
COUNTY, VIRGINIA

County of Isle of Wight
Adopted FY 15-16' Operating and Capital Budget
General Fund
Revenue Summary

Revenue Type	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Projected	2015-2016 Adopted	Budget % Change
GENERAL PROPERTY TAXES							
Real Property	\$ 27,295,201	\$ 26,353,484	\$ 29,571,776	\$ 34,904,000	\$ 35,700,000	\$ 34,900,000	0%
Public Service Corporation Taxes	846,386	947,041	1,069,920	1,113,000	1,264,000	1,330,000	19%
Personal Property - Vehicles	6,173,169	6,513,731	6,959,505	7,100,000	7,180,000	7,245,000	2%
Personal Property - Boats & Airplanes	337,688	267,014	128,316	104,000	125,000	125,000	20%
Personal Property - Mobile Homes	132,266	130,046	132,753	140,000	165,000	165,000	18%
Personal Property - Machinery & Tools	1,179,748	817,480	3,603,109	3,717,000	4,050,000	4,032,000	8%
Personal Property - Equipment	1,537,613	1,613,175	1,659,699	1,600,000	1,700,000	1,732,500	8%
Penalties & Interest on Taxes	522,461	516,674	503,839	500,000	500,000	500,000	0%
Total General Property Taxes	\$ 38,024,532	\$ 37,158,645	\$ 43,628,917	\$ 49,178,000	\$ 50,684,000	\$ 50,029,500	2%
OTHER LOCAL TAXES							
Sales and Use Tax	1,964,389	2,134,545	2,049,667	2,100,000	2,151,780	2,150,000	2%
Communications Sales Tax (includes 40% allocated to E911 Center)	1,359,835	1,363,442	1,340,243	1,375,000	1,343,646	1,350,000	-2%
Consumer Utility Taxes (Electric / Gas)	787,381	899,430	885,039	800,000	760,774	912,000	14%
Consumption Taxes	81,917	101,205	111,956	90,000	158,816	121,000	34%
Business License Tax	382,134	480,289	443,454	478,000	443,454	737,000	54%
Lodging Tax	25,477	20,690	21,936	20,000	21,988	54,000	170%
Meals Tax	330,201	321,093	330,925	337,000	401,418	344,000	2%
Motor Vehicle License Tax / Fee	653,776	633,856	918,844	1,058,000	918,843	1,082,000	2%
Cable Franchise Tax	10,426	10,497	8,047	10,500	5,306	5,000	-52%
Bank Stock Tax	0	7,819	8,836	7,800	8,836	8,800	13%
Recordation & Probate Tax	598,186	522,256	586,143	550,000	513,300	520,000	-5%
Penalties & Interest on Taxes	6,875	10,221	9,560	5,000	3,748	5,000	0%
Total Other Local Taxes	\$ 6,200,597	\$ 6,505,343	\$ 6,714,650	\$ 6,831,300	\$ 6,731,909	\$ 7,288,800	7%
TOTAL LOCAL TAX REVENUE	\$ 44,225,129	\$ 43,663,988	\$ 50,343,567	\$ 56,009,300	\$ 57,415,909	\$ 57,318,300	2%
PERMITS, PRIVILEGE FEES, AND REGULATORY LICENSES							
Animal License	18,994	27,774	25,821	27,000	25,821	25,000	-7%
Land Use Application Fee	0	0	0	1,000	1,209	1,000	0%
Zoning, Use and Subdivision Ordinance Fee	43,820	47,990	56,620	47,000	56,270	56,000	19%
Building Permits	226,749	287,815	326,538	321,770	318,084	320,000	-1%
Weapons Permits	8,355	29,809	23,907	20,000	15,828	16,000	-20%
Land Transfer Fee	997	964	1,209	1,000	934	1,000	0%
Temporary Certificate of Occupancy	0	0	0	10,200	10,200	10,000	-2%
Inspection Fee	17,198	26,635	6,370	20,000	20,000	20,000	0%
Technology Fee	0	13,058	16,318	15,000	15,692	15,000	0%
Solid Waste Franchise Fee	0	0	20,670	18,000	15,216	18,000	0%
Misc. Permits and Fees	0	0	9,960	0	2,220	2,000	-
Total Permits, Privilege Fees, and Regulatory Licenses	\$ 316,113	\$ 434,045	\$ 487,413	\$ 480,970	\$ 481,474	\$ 484,000	1%
FINES & FORFEITURES							
General District Court Fines	85,598	105,191	118,609	100,000	118,609	100,000	0%
Total Fines & Forfeitures	\$ 85,598	\$ 105,191	\$ 118,609	\$ 100,000	\$ 118,609	\$ 100,000	0%
REVENUE FROM USE OF MONEY AND PROPERTY							
Interest on Investments	985,342	(195,616)	203,076	0	500,000	200,000	-
Interest on Bond Proceeds	0	0	0	0	41,586	0	-
QSCB Tax Credit	0	0	313,200	337,500	313,200	313,953	-7%
Other Rentals	0	1,034,430	92,609	0	90,000	185,619	-
Total Revenue from Use of Money and Property	\$ 985,342	\$ 838,814	\$ 608,885	\$ 337,500	\$ 944,786	\$ 699,572	107%

County of Isle of Wight
Adopted FY 15-16' Operating and Capital Budget
General Fund
Revenue Summary

Revenue Type	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Projected	2015-2016 Adopted	Budget % Change
CHARGES FOR SERVICES							
Commonwealth Attorney's Fees	3,177	9,907	10,081	3,000	1,784	2,000	-33%
Law Library Fees	9,145	0	0	6,500	5,772	2,000	-69%
Sheriff's Fees & Other Protection (Serving Papers & Report Copies)	4,940	0	3,934	5,000	4,410	4,000	-20%
Other Protection Fees (Criminal Checks/Fingerprinting)	0	0	0	0	1,700	1,000	-
Animal Control Fees	1,020	85,428	31,136	53,360	31,000	30,000	-44%
Planning & Community Development Fees (maps, etc.)	1,131	758	883	0	0	0	-
Recreation & Special Event Fees	240,532	228,519	196,160	277,140	277,140	544,600	97%
Emergency Medical Service Fee	672,664	1,011,682	900,099	760,000	645,846	660,000	-13%
Court Costs for Security	66,224	0	81,670	75,000	86,250	80,000	7%
Building Construction Court Fee	40,883	40,481	46,250	40,000	48,072	45,000	13%
Court Appointed Attorney Fees	0	0	0	1,000	1,270	1,000	0%
Treasurer's Administrative Court Fee	0	0	266,974	0	153,223	150,000	-
Finance Administration Fees (Garnishment/Child Support)	0	0	0	1,490	1,480	1,000	-33%
Delinquent Tax Collection Fee	0	0	0	10,100	131,206	130,000	1187%
Farmers Market Fees & Sponsors	0	30,195	43,166	0	17,801	0	-
Tourism Special Event Fees	0	0	0	0	0	14,000	-
Miscellaneous	0	0	0	0	33,436	0	-
Total Charges for Services	\$ 1,039,716	\$ 1,406,970	\$ 1,580,353	\$ 1,232,590	\$ 1,440,390	\$ 1,664,600	35%
MISCELLANEOUS REVENUE							
Gifts, Donations, Contributions	17,942	0	4,033	0	7,908	0	-
Borrow Pit Contribution	0	0	0	30,000	52,410	50,000	67%
Sale of Recyclables	0	0	0	40,000	60,990	60,000	-
Sale of Real Estate	0	0	0	0	0	0	-
Miscellaneous Other	204	998,847	172,995	100,000	104,321	4,471	-96%
Total Miscellaneous Revenue	\$ 18,146	\$ 998,847	\$ 177,028	\$ 170,000	\$ 225,629	\$ 114,471	-33%
RECOVERED COSTS							
Reimbursement - Other Localities (Smithfield Tourism)	0	0	184,915	104,000	104,000	198,048	90%
Reimbursement - Other Localities - (Smithfield Library)	0	0	0	21,000	21,000	0	-100%
Reimbursement - Insurance	0	131,518	15,750	0	0	0	-
Reimbursement - School Board	0	0	0	0	0	0	-
Reimbursement - Jury Duty Compensation	172,584	0	0	0	0	0	-
Reimbursement - Social Services (Indirect Costs)	1,155,033	70,937	74,179	70,000	70,000	70,000	0%
Other or Misc.	0	0	0	0	110,500	0	-
Proceeds from Sale of Surplus Assets/Property	0	0	80,000	0	0	0	-
Total Recovered Costs	\$ 1,327,617	\$ 202,455	\$ 354,844	\$ 195,000	\$ 305,500	\$ 268,048	37%
TOTAL REVENUE FROM FEES / CHARGES	\$ 3,772,532	\$ 3,986,322	\$ 3,327,132	\$ 2,516,060	\$ 3,516,388	\$ 3,330,691	32%
REVENUE FROM THE COMMONWEALTH - NON CATEGORICAL AID							
Personal Property Tax Relief	5,115,890	5,115,890	5,115,890	5,115,890	5,115,890	5,115,890	0%
State Aid Return (Contra Revenue)	(133,949)	0	0	0	(35,303)	0	-
Mobile Home Titling Tax	28,122	0	35,412	14,000	22,570	22,000	57%
Vehicle Rental Tax	36,323	0	34,489	37,000	34,704	35,000	-5%
Tax on Deeds - Grantors Tax	87,898	97,133	88,124	90,000	102,980	90,000	0%
Motor Vehicle Rolling Stock Tax	38,911	0	47,923	35,000	45,259	45,000	29%
Total Non-Categorical Aid	\$ 5,173,195	\$ 5,213,023	\$ 5,321,838	\$ 5,291,890	\$ 5,286,100	\$ 5,307,890	0%

County of Isle of Wight
Adopted FY 15-16' Operating and Capital Budget
General Fund
Revenue Summary

Revenue Type	2011-2012 Actual	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Projected	2015-2016 Adopted	Budget % Change
REVENUE FROM THE COMMONWEALTH - SHARED EXPENSES							
Commonwealth Attorney	348,138	348,593	362,345	361,000	369,810	378,587	5%
Sheriff	1,141,246	1,163,412	1,176,844	1,185,000	1,094,804	1,209,370	2%
Commissioner of the Revenue	122,137	123,924	131,887	137,000	132,700	138,111	1%
Treasurer	109,372	109,451	115,753	116,000	114,270	118,280	2%
Registrar	56,834	50,117	41,102	40,000	41,102	40,770	2%
Circuit Court Clerk Technology Trust Fund	0	0	53,998	0	0	5,318	-
Circuit Court Clerk	245,875	285,829	284,849	256,000	258,060	260,544	2%
Total Shared Expenses	\$ 2,023,602	\$ 2,081,326	\$ 2,166,778	\$ 2,095,000	\$ 2,010,746	\$ 2,150,980	3%
REVENUE FROM THE COMMONWEALTH - CATEGORICAL AID							
Four for Life Grant - EMS	0	37,667	37,773	37,666	37,666	37,772	0%
Fire Programs Fund	0	70,033	73,746	68,985	68,985	73,746	7%
Total Categorical Aid	\$ 20,821,360	\$ 107,700	\$ 111,519	\$ 106,651	\$ 106,651	\$ 111,518	5%
TOTAL STATE REVENUE	\$ 28,018,157	\$ 7,402,049	\$ 7,600,135	\$ 7,493,541	\$ 7,403,497	\$ 7,570,388	1%
REVENUE FROM THE FEDERAL GOVERNMENT - NON CATEGORICAL AID							
FEMA Reimbursement	0	0	9,710	0	0	0	-
TOTAL FEDERAL REVENUE	\$ 0	\$ 0	\$ 9,710	\$ 0	\$ 0	\$ 0	0
FUND TRANSFERS							
Transfers In from Capital Projects Fund	0	1,350,000	0	0	0	0	-
Proceeds from Refunding Bond Issuance	0	2,032,944	0	0	0	0	-
Fund Balance - Transfer to Capital Fund (School Cap Maint, (FY 14' Return)	0	0	0	0	0	500,000	-
Fund Balance - Operational Deficit	0	0	0	3,118,285	1,771,419	1,669,225	-
TOTAL OTHER REVENUE	\$ 0	\$ 3,382,944	\$ 0	\$ 3,118,285	\$ 1,771,419	\$ 2,169,225	-30%
TOTAL REVENUES	\$ 76,015,818	\$ 58,435,303	\$ 61,280,544	\$ 69,137,186	\$ 70,107,213	\$ 70,388,604	1.8%

**County of Isle of Wight
Adopted FY 15-16' Operating and Capital Budget
General Fund
Expenditure Summary**

	2012-2013	2013-2014	2014-2015	2014-2015	2015-2016	%	2015-2016	%
	Actual	Actual	Budget	Projected	Requested	Incr	Adopted	Change
GENERAL GOVERNMENT								
Board of Supervisors	\$ 268,095	\$ 300,769	\$ 301,095	301,095	\$ 324,467	8%	\$ 326,046	8%
County Administration	524,309	785,441	578,049	433,049	445,310	-23%	598,006	3%
Budget & Finance	653,911	548,660	608,702	785,003	723,230	19%	653,599	7%
County Attorney	332,494	471,214	483,979	491,626	747,625	54%	753,399	56%
Human Resources	261,194	233,058	278,187	282,531	259,776	-7%	265,740	-4%
Commissioner of the Revenue	602,766	620,795	630,836	630,836	660,371	5%	612,738	-3%
Assessment	13,933	97,616	317,077	227,077	73,177	-77%	16,998	-95%
Treasurer	572,005	569,680	613,624	613,623	665,176	8%	628,659	2%
Purchasing	0	0	52,110	52,111	58,749	13%	91,381	100%
Insurances	332,409	357,909	0	-	0	-	0	-
Voter Registration	223,120	216,079	236,681	236,681	257,776	9%	251,020	6%
Total General Government	\$ 3,784,235	\$ 4,201,221	\$ 4,100,340	4,053,632	\$ 4,215,657	3%	\$ 4,197,585	2%
JUDICIAL								
Circuit Court Judges	66,011	68,753	134,941	136,441	138,800	3%	135,308	0%
General District Court	5,195	6,894	9,521	9,521	12,431	31%	9,481	0%
Fifth District Community Corrections Program	10,491	10,338	12,712	12,712	17,971	41%	18,260	44%
Juvenile and Domestic Relations Court	6,375	5,551	8,414	8,414	10,300	22%	7,412	-12%
Juvenile Accountability Program	11,095	5,587	34,953	34,953	34,953	0%	16,575	-53%
Court Services Unit	155,560	222,730	185,818	185,818	185,818	0%	185,818	0%
Clerk of the Circuit Court	416,579	480,767	446,219	446,219	485,376	9%	474,403	6%
Commonwealth's Attorney	524,958	550,060	553,925	566,945	570,754	3%	547,154	-1%
Total Judicial	\$ 1,196,264	\$ 1,350,679	\$ 1,386,503	1,401,023	\$ 1,456,403	5%	\$ 1,394,411	1%
PUBLIC SAFETY								
Sheriff - Administration & Public Safety Officers	3,785,562	3,910,063	3,878,126	3,878,126	4,364,001	13%	3,936,208	1%
Sheriff - Animal Shelter	304,379	310,618	366,465	366,465	505,856	38%	380,742	4%
Transfer to E 911 Fund - Local Support	770,940	791,076	1,020,619	1,020,619	1,031,933	1%	1,023,701	0%
Fire and Rescue Response	1,244,511	3,678,602	3,423,223	3,423,223	3,862,003	13%	3,624,491	6%
Fire & Rescue - Emergency Management & Billing	1,935,804	0	713,760	715,130	703,184	-1%	722,688	1%
Western Tidewater Regional Jail	647,123	647,123	1,017,022	1,017,022	948,191	-7%	948,191	-7%
Codes Inspections	479,612	527,715	517,048	480,953	521,492	1%	484,218	-6%
Total Public Safety	\$ 9,167,930	\$ 9,865,196	\$ 10,936,264	10,901,538	\$ 11,936,660	9%	\$ 11,120,239	2%
PUBLIC WORKS								
General Services - Administration	240,392	228,276	321,525	321,526	334,381	4%	330,055	3%
General Services - Engineering	516,268	235,572	222,306	240,106	220,664	-1%	228,794	3%
General Services - Refuse Collection & Disposal	3,348,904	3,403,080	3,666,903	3,683,839	3,684,033	0%	3,590,559	-2%
General Services - Building Maintenance	1,735,021	1,425,959	1,159,879	1,277,979	1,169,247	1%	1,196,760	3%
Total Public Works	\$ 5,840,585	\$ 5,292,887	\$ 5,370,613	5,523,450	\$ 5,408,325	1%	\$ 5,346,168	0%

**County of Isle of Wight
Adopted FY 15-16' Operating and Capital Budget
General Fund
Expenditure Summary**

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Projected	2015-2016 Requested	% Incr	2015-2016 Adopted	% Change
HEALTH & WELFARE								
Transfer to Social Services Fund - Local Support	737,846	688,309	796,082	807,396	807,398	1%	837,398	5%
Transfer to Section 8 Housing Fund - Local Support	65,117	62,655	34,623	34,623	0	-100%	0	-100%
Transfer to Comprehensive Services Act Fund - Local Support	204,441	221,867	268,336	268,336	218,970	-18%	268,970	0%
Western Tidewater Health District - Local Support	522,464	522,464	531,890	522,464	522,464	-2%	522,464	-2%
Western Tidewater Community Service Board - Local Support	160,272	160,272	163,477	163,877	179,825	10%	165,000	1%
Total Health & Welfare	\$ 1,690,140	\$ 1,655,567	\$ 1,794,408	1,796,696	\$ 1,728,657	-4%	\$ 1,793,832	0%
EDUCATION								
Transfer to Debt Fund - Schools	3,631,107	4,115,449	3,166,964	3,166,964	3,141,075	-1%	3,141,075	-1%
Transfer to CF Capital Maint. - Schools	0	0	0	0	0	-	500,000	-
Transfer to School Op - Local Support	25,679,304	23,126,262	24,844,264	24,844,264	28,527,757	15%	25,144,264	1%
Total Education	\$ 29,310,411	\$ 27,241,711	\$ 28,011,228	28,011,228	\$ 31,668,832	13%	\$ 28,785,339	3%
PARKS, RECREATION, GROUNDS & CULTURAL								
Parks and Recreation - Administration	1,238,273	1,214,084	248,757	396,996	248,775	0%	253,983	2%
Parks and Recreation - Parks, Gateways, and Grounds Maintainer	1,975	2,584	737,749	736,749	905,229	23%	770,474	4%
Parks and Recreation - Programs	197,480	163,919	578,638	602,473	844,538	46%	856,918	48%
Transfer to County Fair Fund - Local Support	0	0	0	0	0	-	(0)	-
Historic Resources	220,350	229,077	0	0	0	-	0	-
Blackwater Regional Library - Local Support	634,713	602,977	684,017	685,417	641,339	-6%	675,739	-1%
Total Parks, Recreation, Grounds & Cultural	\$ 2,292,790	\$ 2,212,641	\$ 2,249,160	2,421,635	\$ 2,639,881	17%	\$ 2,557,114	14%
COMMUNITY DEVELOPMENT								
Planning and Zoning	745,225	722,587	804,107	850,682	849,200	6%	848,667	6%
Economic Development	508,154	700,028	1,448,032	1,783,346	1,476,924	2%	1,473,843	2%
Tourism	381,110	371,983	390,318	405,771	396,171	1%	396,097	1%
Communications	93,673	94,987	137,019	137,019	136,364	0%	136,214	-1%
Virginia Cooperative Extension - Local Support	48,631	44,130	66,354	66,354	58,103	-12%	55,283	-17%
Total Community Development	\$ 1,776,794	\$ 1,933,714	\$ 2,845,829	3,243,172	\$ 2,916,762	2%	\$ 2,910,104	2%
OTHER PUBLIC SERVICES								
Local and Regional Organizations	477,472	743,535	789,850	814,850	979,785	24%	884,155	12%
Total Other Public Services	\$ 477,472	\$ 743,535	\$ 789,850	814,850	\$ 979,785	24%	\$ 884,155	12%
NON-DEPARTMENTAL								
Fringe Benefits & Insurances:	88,356	82,632	870,674	411,030	1,315,911	51%	990,911	14%
Transfer to Other Funds (Public Utility, Debt, Capital, Other):	904,320	10,219,208	10,782,317	10,786,008	9,400,851	-13%	10,408,747	-3%
Total Non-departmental	\$ 992,676	\$ 10,301,840	\$ 11,652,991	11,197,038	\$ 10,716,762	-8%	\$ 11,399,658	-2%
Total General Fund Expenditures	\$ 56,529,297	\$ 64,798,992	\$ 69,137,186	69,364,262	\$ 73,667,724	7%	\$ 70,388,605	1.8%

General Government



Local Roots, Global Reach

ISLE OF WIGHT
COUNTY, VIRGINIA

Board of Supervisors

Description

The Board of Supervisors is an elected body of five members representing the County's five magisterial districts. The Board takes action by the adoption of ordinances, resolutions and motions. Supervisors are elected for four-year terms in November of odd-numbered years. At the first meeting of the calendar year, the Board selects one of its members to serve as Chairman and Vice-Chairman.

FY 15 Accomplishments

- Adopted a three year strategic budget plan to eliminate budget deficits.
- Restructured debt to address peaks in repayment and improve the County's financial position.
- Endorsed the development of a central permitting office to improve County permitting processes and customer service.
- Adopted numerous policy amendments promoting organizational efficiency and service development including personnel policies,
- Approved a legislative agenda and actively lobbied to advance County priorities and address inequities in state law between counties and cities/towns.
- Adopted changes to the Board of Supervisors By-Laws and Rules of Procedure to promote good governance.

FY 16 Objectives

- To maintain effective governance and community partnerships.
- To utilize the County's healthy mix of assets, heritage and resources to grow and diversify the community's economic base to enhance the economic well-being of citizens and businesses.
- To manage growth and change now and in the future.
- To identify resources to assist in funding future needs and amenities that will enhance the quality of life for Isle of Wight citizens.

Performance Measures/Statistics	FY 14 Actual	FY 15 Estimate	FY 16 Estimate
Average Days to Post Board Actions to Website	1 day	1 day	1 day
Percent of Board Meeting Minutes prepared in accordance with State Code	100%	100%	100%

Board of Supervisors

Budget Detail

Acct #:	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Exp to Dec	% Exp	2015-2016 Requested	% Change	2015-2016 Adopted	% Change
Salaries and Wages	\$ 0	\$ 0	\$ 27,336	\$ 13,668	50%	\$ 27,701	1%	\$ 28,248	3%
Overtime	0	0	0	0	-	0	-	0	-
Part Time	0	0	0	0	-	0	-	0	-
Compensation (Boards/Committees)	61,812	61,812	61,812	30,906	50%	61,812	0%	61,812	0%
FICA	4,090	4,160	2,091	3,107	149%	2,119	1%	2,161	3%
VRS Retirement	0	0	3,305	1,652	50%	3,349	1%	3,133	-5%
Hospital/Medical	30,459	39,733	42,660	24,040	56%	48,090	13%	49,806	17%
Group Life	0	0	361	163	45%	366	1%	336	-7%
457 Deferred Comp	0	0	0	0	-	0	-	0	-
Professional Services (Schl/Cnty Audit)	96,200	104,988	90,000	87,375	97%	105,000	17%	105,000	17%
Advertising	47,669	32,200	40,000	5,934	15%	40,000	0%	40,000	0%
Operating (BOS mtg/events)	16,957	22,045	17,000	3,560	21%	17,000	0%	17,000	0%
Postal Services	34	0	50	0	0%	50	0%	50	0%
Telecommunications	0	0	480	200	42%	480	0%	0	-100%
Travel and Training	2,106	4,126	5,000	3,347	67%	5,000	0%	5,000	0%
Contributions	0	22,228	0	0	-	0	-	0	-
Dues & Association Memberships	8,248	7,435	7,000	8,885	127%	10,000	43%	10,000	43%
Office Supplies	520	226	1,000	220	22%	500	-50%	500	-50%
Special Events (Holiday Wreath/Veterans)	0	1,816	3,000	2,743	91%	3,000	0%	3,000	0%
Total Operating Expenditures	\$ 268,095	\$ 300,769	\$ 301,095	\$ 185,800	62%	\$ 324,467	8%	\$ 326,046	8%

Personnel Summary

Range	Class	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2015-2016 Requested	2015-2016 Adopted
	Chair	1	1	1.0	1.0	1.0
	Vice Chair	1	1	1.0	1.0	1.0
	Board Members	3	3	3.0	3.0	3.0
	Clerk	0	0	0.5	0.5	0.5
Number of Full-Time Positions		5	5	5.5	5.5	5.5

County Administration

Description

The County Administrator's Office directs and manages the operations of the County government to meet the needs of the citizens of Isle of Wight County in accordance with policies and programs established by the Board of Supervisors, County ordinances, State statutes, and Federal regulations. The County Administrator's Office advises the Board of Supervisors, recommends policies and sets priorities for consideration by the Board concerning the provision of programs and services throughout the County. The County Administrator also maintains open communication with various segments of the community such as the legislative delegation, business and civic community, other governments and County residents.

FY 15 Accomplishments

- Developed and implemented a three year strategic financial plan to address budget deficits and balance the County's budget.
- Attained an affirmed AA bond rating from the major rating agencies.
- Streamlined the CIP development process and facilitated the adoption of a CIP that addresses County needs, priorities, and affordability.
- Implemented a County branding initiative, "Local Roots, Global Reach", to provide a consistent theme and brand to promote Isle of Wight County.
- Developed a streamlined legislative agenda and represented the County at numerous local, regional, and state meetings to promote the County's interests.
- Facilitated the development of the Isle 2040 Growth Plan to encourage focused growth and development of the County while preserving open space and agriculture.
- Obtained the County's first Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award.

FY 16 Objectives

- To provide the Board of Supervisors with accurate, timely and clear information with which to make policy decisions. **(SP 1: Effective Governance and Community Partnerships)**
- To promote Isle of Wight County as a place for business and implement strategies to facilitate job growth and private investment in the County. **(SP 2: Economic Well-Being and Quality of Life)**
- To plan for the growth and development of the County in a coordinated and managed fashion. **(SP 3: Managing Growth and Change)**
- To maximize the use of existing resources and leverage new funding opportunities to ensure the County's ability to deliver high quality services to the citizens of Isle of Wight County. **(SP 4: Funding the Future)**

Performance Measures/Statistics	FY 14 Actual	FY 15 Estimate	FY 16 Estimate
Balanced Budget Prepared and Presented to Board	N/A	Yes	Yes
Financial Policies Meeting or Exceeding Target Levels	100%	100%	100%
Legislative Agenda Prepared and Submitted to State and Congressional Representatives	Yes	Yes	Yes

County Administration

Budget Detail

Acct #:	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Exp to Dec	% Exp	2015-2016 Requested	% Change	2015-2016 Adopted	% Change
Salaries and Wages	\$ 386,864	\$ 643,188	\$ 452,291	\$ 163,646	36%	\$ 328,384	-27%	\$ 462,430	2%
Overtime	0	71	0	0	-	0	-	0	-
Part Time	0	0	0	1,512	-	0	-	0	-
FICA	24,060	37,060	35,038	10,500	30%	25,121	-28%	35,376	1%
VRS Retirement	59,524	47,309	44,658	17,329	39%	34,790	-22%	47,504	6%
Hospital/Medical	33,965	27,230	21,468	12,150	57%	24,276	13%	23,472	9%
Group Life	4,600	4,138	4,320	1,947	45%	4,335	0%	5,503	27%
457 Deferred Comp	828	8,095	1,050	315	30%	8,480	708%	8,480	708%
Postal Services	434	443	500	144	29%	500	0%	500	0%
Telecommunications	0	0	2,795	1,073	38%	2,795	0%	2,688	-4%
Travel and Training	1,605	4,843	2,500	1,667	67%	3,200	28%	2,500	0%
Special Events	0	2,601	0	0	-	0	-	0	-
Dues and Association Memberships	1,194	793	2,500	3,203	128%	3,500	40%	3,500	40%
Office Supplies	3,186	2,243	3,500	2,586	74%	2,500	-29%	2,500	-29%
Copier Costs	8,048	7,428	7,429	2,476	33%	7,429	0%	3,554	-52%
Total Operating Expenditures	\$ 524,309	\$ 785,441	\$ 578,049	\$ 218,548	38%	\$ 445,310	-23%	\$ 598,006	3%

Personnel Summary

Range	Class	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2015-2016 Requested	2015-2016 Adopted
	County Administrator	1	1	1.0	1.0	1.0
	Assistant County Administrator (Vacant)	0	0	1.0 (1.0: Transfer fr Finance nadyr)	1.0	1.0
	Assistant to the County Administrator	1	0	1.0	1.0	1.0
	Secretary	1	1	0.5	0.5	0.5
	PIO/Director of Legislative Affairs	1	1	0.5	0.5	0.5
Number of Full-Time Positions		4	3	4.0	4.0	4.0

Budget and Finance

Description

The Department of Budget and Finance is responsible for the ongoing operations of general ledger accounting, payroll, accounts payable, accounts receivable, financial reporting, issuance of bonds, debt management, insurance administration, grant administration, purchasing, and procurement compliance. Coordinate the year-end close out, CAFR preparation and Annual County Audit. The department is also responsible for the development and administration of the operating, capital, enterprise and special revenue budgets. The services of the Budget and Finance Department are provided to the Board of Supervisors, County Administrator, other County Departments, Constitutional Officers and the public at large as needed.

FY 15 Accomplishments

- Attained an Unmodified Opinion for the County’s financial audit for Fiscal Year 2013-2014 including no findings, questioned costs and/or management points.
- Received for the third consecutive year the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Reporting.
- Completed the submission of the County’s Comparative Cost Report for Fiscal Year 2013-2014 to the Auditor of Public Accounts for Virginia in accordance with the Code of Virginia.
- Received for the fourth consecutive year confirmation from the Federal Audit Clearinghouse (FAC) regarding the successful submission, processing and acceptance of County’s OMB A-133 June 30, 2014 Report – Single Audit Report.
- Received an affirmed bond rating with a stable outlook by the three national rating agencies (Moody’s, Standard and Poor’s, Fitch).

FY 16 Objectives

- To maintain and enhance the County’s sound financial condition and continue to promote long term strategic planning to enhance the County’s financial position and bond rating. (**SP4: Funding for the Future**)
- To facilitate fiscally responsible decision making throughout the County’s organization by providing relevant, timely, understandable and accurate financial information. (**SP1: Effective Governance and Community Partnerships**)
- To implement technology solutions to improve efficiencies for data gathering reconciliations, financial reporting and oversight. (**SP1: Effective Governance and Community Partnership**)

Performance Measures/Statistics	FY 14 Actual	FY 15 Estimate	FY 16 Estimate
Bill/Invoice Payment 95% within 30 days of receipt	98%	95%	95%
Quarterly Financial Reporting to Board of Supervisors	2	4	4
Issued W-2s/1099s by prescribed compliance issuance dates	Yes	Yes	Yes
Unmodified Audit Opinion	Yes	Yes	Yes
GFOA Certificate of Financial Achievement Award	Yes	Yes	Yes

Budget & Finance

Budget Detail

Acct #:	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Exp to Dec	% Exp	2015-2016 Requested	% Change	2015-2016 Adopted	% Change
Salaries and Wages	\$ 366,905	\$ 329,686	\$ 341,814	\$ 141,397	41%	\$ 450,174	32%	\$ 386,775	13%
Overtime	963	38	2,000	887	44%	2,000	0%	2,040	2%
Part Time	1,021	0	0	0	-	0	-	0	-
FICA	25,826	23,097	25,864	9,463	37%	34,591	34%	29,744	15%
VRS Retirement	55,481	48,018	42,441	16,999	40%	49,460	17%	42,128	-1%
Hospital/Medical	56,448	50,791	77,496	30,153	39%	83,839	8%	81,156	5%
Group Life	4,326	3,920	6,162	1,681	27%	5,942	-4%	4,603	-25%
457 Deferred Comp	2,380	2,100	2,940	945	32%	2,940	0%	2,520	-14%
Professional Services	89,318	72,612	90,000	69,350	77%	78,400	-13%	90,400	0%
Advertising	694	0	0	0	-	0	-	0	-
Postal Services	5,546	5,133	3,500	2,500	71%	3,000	-14%	3,000	-14%
Telecommunications	0	0	963	311	32%	963	0%	784	-19%
Travel and Training	30,278	413	3,000	0	0%	2,624	-13%	1,400	-53%
Equipment Repair & Maint.	716	0	0	0	-	0	-	0	-
Dues and Association Memberships	1,107	1,050	1,115	504	45%	950	-15%	950	-15%
Office Supplies	8,198	5,360	3,000	1,670	56%	3,000	0%	3,000	0%
Books and Subscriptions	0	0	50	0	0%	190	280%	190	280%
Copier Costs	4,704	5,021	5,157	1,787	35%	5,157	0%	4,909	-5%
Capital Outlay	0	1,421	3,200	0	0%	0	-100%	0	-100%
Total Operating Expenditures	\$ 653,911	\$ 548,660	\$ 608,702	\$ 277,647	46%	\$ 723,230	19%	\$ 653,599	7%

Personnel Summary

Range	Class	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2015-2016 Requested	2015-2016 Adopted
	Financial Services CFO	0	0	0.0 (FTI: Transfer to Cnty Admun midyr)	0.0	0.0
	Director	1	1	1.0	1.0	1.0
	Financial Services Comptroller	0	0	0.0 (Added Comptroller midyr fr Prcrntl Gra)	1.0	1.0
	Procurement & Grants Manager	1	1	1.0 (Elim to Add Comptroller midyr)	0.0	0.0
	Accounting Manager	0	0	2.0	2.0	2.0
	Accountant	2	2	0.0	0.0	0.0
	Accounting Tech - Payroll	1	1	1.0	1.0	1.0
	Accounting Tech - Accts Payable	1	1	1.0	1.0	1.0
	Accounting Tech - Fiscal Analyst	1	1	0.0	0.0 (SW funded)	0.0
Number of Full-Time Positions		7	7	6.0	6.0	6.0

County Attorney

Description

The County Attorney is appointed by the Board of Supervisors to provide legal representation and advice to the Board, the County Administrator, County departments and other County Boards, Commissions and Agencies. The County Attorney's Office institutes and defends all legal proceedings that it deems necessary and proper to protect the interests of Isle of Wight County.

FY 15 Accomplishments

- Revised and updated by-laws and rules of procedures for several boards and committees of the County.
- Updated the Isle of Wight County Code in compliance with revisions to the Code of Virginia.
- Developed an online portal providing a searchable database of contracts, resolutions, and ordinances.
- Provided advice and recommendations regarding the County's legislative agenda.
- Continued to successfully represent or manage outside legal counsel in litigations matters.

FY 16 Objectives

- To respond to requests for legal services by the Board of Supervisors and the various departments of the County in a timely manner while continuing enhance public and employee access to government documentation.
- To continue to revise ordinances to comply with State and Federal law.
- To appropriately manage the department budget by refraining from using outside counsel unless absolutely necessary to support the needs of the County Attorney Office's limited resources.

Performance Measures/Statistics	FY 14 Actual	FY 15 Estimate	FY 16 Estimate
Workload by Department:			
Board of Supervisors	N/A	17%	34%
County Admin./Budget and Finance	N/A	10%	13%
Planning & Zoning	N/A	8%	6%
General Services	N/A	10%	11%
Economic Development	N/A	7%	5%
Parks & Recreation	N/A	1%	1%
Human Resources	N/A	2%	2%
Social Services	N/A	9%	5%
County Attorney	N/A	22%	18%

County Attorney

Budget Detail

Acct #:	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Exp to Dec	% Exp	2015-2016 Requested	% Change	2015-2016 Adopted	% Change
Salaries and Wages	\$ 134,514	\$ 161,233	\$ 264,336	\$ 91,096	34%	\$ 264,336	0%	\$ 271,478	3%
Overtime	0	0	0	0	-	10,000	-	0	-
Part Time	12,403	4,282	10,000	0	0%	0	-100%	10,200	2%
FICA	9,433	10,917	20,987	6,081	29%	20,987	0%	21,548	3%
VRS Retirement	20,823	23,203	29,439	11,090	38%	28,945	-2%	28,822	-2%
Hospital/Medical	10,113	20,212	38,748	13,380	35%	35,931	-7%	42,204	9%
Group Life	1,609	1,919	3,489	1,121	32%	3,489	0%	3,231	-7%
457 Deferred Comp	420	700	1,260	419	33%	1,260	0%	1,260	0%
Professional Services	111,291	214,049	75,000	66,031	88%	346,100	361%	346,100	361%
Postal Services	472	355	643	165	26%	500	-22%	500	-22%
Telecommunications	0	0	1,168	599	51%	1,168	0%	1,140	-2%
Travel and Training	3,137	2,598	5,000	1,420	28%	5,000	0%	5,000	0%
Dues and Association Memberships	19,735	22,238	4,000	1,592	40%	4,000	0%	4,000	0%
Office Supplies	2,144	980	3,800	1,548	41%	3,800	0%	2,000	-47%
Books and Subscriptions	0	0	18,200	11,700	64%	16,200	-11%	12,200	-33%
Copier Costs	6,401	5,909	5,909	1,970	33%	5,909	0%	3,715	-37%
Capital Outlay	0	2,620	2,000	0	-	0	-	0	-
Total Operating Expenditures	\$ 332,494	\$ 471,214	\$ 483,979	\$ 208,212	43%	\$ 747,625	54%	\$ 753,399	56%

Personnel Summary

Range	Class	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2015-2016 Requested	2015-2016 Adopted
	County Attorney	1	1	1.0	1.0	1.0
	Asst. County Attorney	1	1	1.0	1.0	1.0
	Executive Administrative Asst.	1	1	1.0	1.0	1.0
Number of Full-Time Positions		3	3	3.0	3.0	3.0

Human Resources

Description

The Department of Human Resources serves as a strategic partner within the organization and is responsible for developing, implementing, and supporting programs and processes which meet management objectives, improve employee welfare, and add value to the organization through the provision of comprehensive services in the areas of employee relations, recruitment of diverse individuals, policy formation and administration, benefits, total compensation, and training and development.

FY 15 Accomplishments

- Evaluated and revised Human Resources policies in accordance with compliance with Federal and State laws as well as industry best practices.
- Facilitated a comprehensive Compensation and Classification Study to evaluate internal and external equity and market competitiveness, career laddering, creation or revision of all job descriptions, and analysis of all Fair Labor Standards Act (FLSA) exemptions.
- Hosted the Annual Employee Benefits Fair with the addition of enhanced health-related vendors and on-site health screening opportunities for employees.
- Led the recruitment and selection process for several key executive positions and all County vacancies.
- Completed the digitizing of all Human Resources files.

FY 16 Objectives

- To continue to lead progress towards the implementation of a recalibrated employee compensation and classification system, consistent with Board and management direction, to ensure compensation is competitive within the market and to attract and retain talent. **(SP1 - Effective Governance and Community Partnerships)**
- To design a new Employee Performance Management Tool that will assess effectiveness of individual and, if applicable, leadership performance in achieving goals and objectives. **(SP1 - Effective Governance and Community Partnerships)**
- To establish a Performance Management Training Course which emphasizes employee accountability in goal setting and attainment tied to organizational goals and priorities. **(SP1 - Effective Governance and Community Partnerships)**
- To establish the *Isle Lead Certificate Program* consisting of a multi-faceted curriculum of diverse supervisory concepts required of all supervisory-level personnel. **(SP3 - Managing Growth and Change)**
- To provide County-wide Customer Service Training to promote excellent customer service delivery to our citizens. **(SP1 - Effective Governance and Community Partnerships)**

Performance Measures/Statistics	FY 14 Actual	FY 15 Estimate	FY 16 Estimate
Personnel Policy Amendments Completed	N/A	20	5
Number of Full-Time and Part-Time Positions Filled	63	70	75
Lunch and Learn Events Held	10	9	12
Training Sessions (non-safety) provided for County staff	25	45	50
Compliance with part-time employee maximum hours policy	N/A	100%	100%

Human Resources

Budget Detail

Acct #:	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Exp to Dec	% Exp	2015-2016 Requested	% Change	2015-2016 Adopted	% Change
Salaries and Wages	\$ 128,206	\$ 131,432	\$ 132,616	\$ 67,940	51%	\$ 132,616	0%	\$ 139,290	5%
Overtime	971	783	0	0	-	0	-	0	-
Part Time	0	410	0	702	-	0	-	0	-
FICA	9,155	9,615	10,145	4,888	48%	10,145	0%	10,656	5%
VRS Retirement	17,164	16,034	14,418	7,374	51%	14,521	1%	14,590	1%
Hospital/Medical	26,228	21,727	21,468	12,138	57%	23,954	12%	23,472	9%
Group Life	1,451	1,463	1,751	808	46%	1,751	0%	1,658	-5%
457 Deferred Comp	1,050	805	840	420	50%	840	0%	840	0%
Tuition Assistance	4,084	6,363	0	0	-	0	-	0	-
Professional Services (EAP, Insrnc study)	39,796	1,186	57,000	17,516	31%	36,000	-37%	36,000	-37%
Equipment Repair & Maint.	176	0	0	0	-	0	-	0	-
Advertising	4,659	5,730	3,800	125	3%	2,500	-34%	2,500	-34%
Postal Services	310	365	500	118	24%	350	-30%	350	-30%
Telecommunications	0	0	1,127	209	19%	1,127	0%	412	-63%
Travel & Training	970	5,616	1,400	1,248	89%	6,400	357%	6,400	357%
Safety & Training	8,765	1,100	0	0	-	0	-	0	-
Other Operating (Leadership /Holiday Event)	13,425	26,427	15,000	5,953	40%	15,000	0%	15,000	0%
Dues and Association Memberships	2,505	234	800	0	0%	800	0%	800	0%
Employee Service Awards & Recognition	0	0	7,000	760	11%	11,500	64%	11,500	64%
Office Supplies	1,686	1,810	1,000	1,104	110%	2,000	100%	2,000	100%
Books and Subscriptions	0	0	50	0	0%	0	-100%	0	-100%
Copier Costs	594	271	272	23	8%	272	0%	272	0%
Capital Outlay	0	1,687	9,000	8,657	96%	0	-100%	0	-100%
Total Operating Expenditures	\$ 261,194	\$ 233,058	\$ 278,187	\$ 129,983	47%	\$ 259,776	-7%	\$ 265,740	-4%

Personnel Summary

Range	Class	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2015-2016 Requested	2015-2016 Adopted
	Director	0	1	1.0	1.0	1.0
	Safety & Training Coord.	1	0	0.0	0.0	0.0
	Human Resources Coord.	0	0	1.0	1.0	1.0
	Human Resource Analyst	1	1	0.0	0.0	0.0
Number of Full-Time Positions		2	2	2.0	2.0	2.0

Commissioner of the Revenue

Description

The Commissioner of the Revenue is an elected official responsible for assessing all property subject to taxation in the County. This includes real and personal property including machinery and tools. The Commissioner's office assesses and processes Virginia Individual Income and Estimated Income Taxes. All business taxes are administered by the Commissioner's office. Those taxes include business and professional licenses, meals and lodging taxes. The County's Tax Relief for the Elderly and Disabled Program and the Disabled Veterans Relief Program are administered by the Commissioner's office.

FY 15 Accomplishments

- Implemented semi-annual collection of Personal Property taxes.
- Digitized Business Tangible Personal Property returns.
- Implemented cross training of staff in multiple tax areas.

FY 16 Objectives

- To continue to provide courteous and efficient service to the citizens of Isle of Wight County.
- To develop online services to include Business License renewals.

Performance Measures/Statistics	FY 14 Actual	FY 15 Estimate	FY 16 Estimate
Personal Property Assessments	61,056	61,300	61,550
Machinery & Tools/Business Personal Property Assessments	1,416	1,450	1,500
Mobile Home Assessments	1,693	1,700	1,710
Tax Relief Applications	465	475	485
Business Licenses	1,664	1,700	1,750
Meals and Lodging Taxes	72	75	80
State Income Tax Returns	2,028	1,900	1,800
Estimated Income Tax Returns	433	450	460
Bank Franchise Tax Returns	2	2	2
Public Service Corporations Assessed	55	56	58

Commissioner of the Revenue

Budget Detail

Acct #:	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Exp to Dec	% Exp	2015-2016 Requested	% Change	2015-2016 Adopted	% Change
Salaries and Wages	\$ 384,830	\$ 391,312	\$ 399,804	\$ 187,366	47%	\$ 401,563	0%	\$ 402,110	1%
Overtime	570	127	0	0	-	0	-	0	-
Part Time	11,554	11,794	12,500	5,244	42%	12,500	0%	12,750	2%
FICA	28,573	29,201	31,541	13,958	44%	31,676	0%	31,737	1%
VRS Retirement	58,044	55,293	47,747	21,113	44%	43,954	-8%	43,141	-10%
Hospital/Medical	78,717	93,509	94,800	41,763	44%	119,770	26%	84,132	-11%
Group Life	4,580	4,539	5,277	2,200	42%	5,301	0%	4,785	-9%
457 Deferred Comp	2,835	3,185	3,360	1,241	37%	4,200	25%	2,520	-25%
Maintenance Contracts	7,715	8,130	8,400	8,217	98%	8,700	4%	3,200	-62%
Fleet	141	0	0	0	-	0	-	0	-
Postal Services	3,948	3,486	5,000	2,104	42%	5,000	0%	5,000	0%
Telecommunications	0	0	1,713	907	53%	1,713	0%	3,411	99%
Travel and Training	2,642	2,493	3,000	1,871	62%	4,200	40%	3,600	20%
Operating Expenses	7,508	7,016	0	1,210	-	0	-	0	-
Dues and Association Memberships	1,555	849	700	615	88%	700	0%	700	0%
Office Supplies	7,971	6,462	5,800	0	0%	5,800	0%	5,800	0%
Books and Subscriptions	0	0	9,100	1,865	20%	13,800	52%	9,100	0%
Copier Costs	1,583	1,494	1,494	498	33%	1,494	0%	752	-50%
Capital Outlay	0	1,905	600	674	112%	0	-100%	0	-100%
Total Operating Expenditures	\$ 602,766	\$ 620,795	\$ 630,836	\$ 290,846	46%	\$ 660,371	5%	\$ 612,738	-3%

Personnel Summary

Range	Class	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2015-2016 Requested	2015-2016 Adopted
	Commissioner of the Revenue	1	1	1.0	1.0	1.0
	Chief Deputy	1	1	1.0	1.0	1.0
	License & Meals Tax Auditor	1	1	1.0	1.0	1.0
	Real Estate Clerk	1	1	1.0	1.0	1.0
	Deputy Clerk I - III	6	6	6.0	6.0	6.0
Number of Full-Time Positions		10	10	10.0	10.0	10.0

\$ 138,111 In Comp Board funds provided as partial salary reimbursement for 5 positions above.

Assessment

Description

The general reassessment of the County's real property is performed every two years by an independent assessing firm. Reassessment is performed in even years to be effective July 1 of the subsequent fiscal year. A Board of Equalization holds meetings in odd years to ensure equalization of property values at the request of citizens. The Commissioner of the Revenue assesses the new construction between general reassessments.

FY 15 Accomplishments

- Completed the general reassessment of real estate with new values to be effective July 1, 2015.

FY 16 Objectives

- To provide an assessment appeal process through the Board of Equalization which responds to taxpayers' appeals in a timely manner which give a fair and objective review of all issues.

Performance Measures/Statistics	FY 14 Actual	FY 15 Estimate	FY 16 Estimate
Land Parcels	20,137	20,200	20,100
Real Estate Transfers	1,348	1,400	1500
Reassessments New Construction	287	325	375

Assessment

Budget Detail

Acct #:	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Exp to Dec	% Exp	2015-2016 Requested	% Change	2015-2016 Adopted	% Change
Salaries and Wages	\$ 0	\$ 0	\$ 0	\$ 0	-	\$ 0	-	\$ 0	-
Overtime	0	0	0	0	-	0	-	0	-
Part Time	959	0	1,000	0	0%	1,000	0%	1,020	2%
Compensation (Boards/Committees)	3,000	0	10,400	1,700	16%	10,400	0%	5,000	-52%
FICA	73	0	77	0	0%	77	1%	78	2%
VRS Retirement	0	0	0	0	-	0	-	-	-
Hospital/Medical	0	0	0	0	-	0	-	0	-
Group Life	0	0	0	0	-	0	-	-	-
457 Deferred Comp	0	0	0	0	-	0	-	0	-
Professional Services	6,175	95,350	302,000	141,750	47%	57,500	-81%	7,500	-98%
Advertising	1,794	0	1,500	0	0%	2,400	60%	2,000	33%
Postal Services	204	61	1,000	34	3%	300	-70%	300	-70%
Travel and Training	450	830	0	240	-	400	-	0	-
Office Supplies	1,279	641	1,100	0	0%	1,100	0%	1,100	0%
Capital Outlay	0	734	0	0	-	0	-	0	-
Total Operating Expenditures	\$ 13,933	\$ 97,616	\$ 317,077	\$ 143,724	45%	\$ 73,177	-77%	\$ 16,998	-95%

Treasurer

Description

The Treasurer is an elected official responsible for all the revenue collection and cash management of the County. The Treasurer's office is responsible for all actions regarding depositing, receipting, investing, reconciling and disbursing of funds. The Treasurer collects personal property taxes, real estate taxes, animal license fees, permit fees, utility bills, storm water fees, state income taxes and state estimated taxes.

FY 15 Accomplishments

- Increased the number of automatic drafts from accounts to ensure prompt and easy payment of taxes and utilities.
- Collection rate as of June 30, 2014 for PP (99.48%) and RE (99.50%) based on office collection rate for the 12-month period after the tax due date, adjusted by local unemployment rate, is not less than 95% for Real Estate and 90% for Personal Property as stated per State Compensation Board..
- Reconciled all bank statements within 60 days of the close of each month.
- Attained no findings of material financial weakness in the most recent outside audit or State audit in the collection of State taxes.

FY 16 Objectives

- To continue to maintain collection rates above 96% for both Real Estate and Personal Property.
- To continue to maintain audits of office with no finding of material financial weaknesses.
- To provide exemplary customer service to the citizens of Isle of Wight County by offering customer self-service, automatic draft for payments, prepayment and payment plans and other services.

Performance Measures/Statistics	FY 14 Actual	FY 15 Estimate	FY 16 Estimate
Real Estate Collection Rate	99.48%	96%	96%
Personal Property Collection Rate	99.50%	96%	96%
State Audit Report	No Material Weaknesses	No Material Weaknesses	No Material Weaknesses

Treasurer

Budget Detail

Acct #:	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Exp to Dec	% Exp	2015-2016 Requested	% Change	2015-2016 Adopted	% Change
Salaries and Wages	\$ 338,154	\$ 323,666	\$ 347,636	\$ 169,797	49%	\$ 347,636	0%	\$ 359,867	4%
Overtime	41	1,058	0	0	-	0	-	0	-
Part Time	9,498	17,289	13,490	5,550	41%	13,490	0%	13,760	2%
FICA	25,273	25,042	27,626	12,813	46%	27,626	0%	28,582	3%
VRS Retirement	50,912	46,879	41,037	19,885	48%	38,066	-7%	39,085	-5%
Hospital/Medical	49,248	56,702	73,608	32,061	44%	107,793	46%	59,652	-19%
Group Life	4,002	3,846	4,589	2,013	44%	4,589	0%	4,282	-7%
457 Deferred Comp	2,975	2,730	2,940	1,383	47%	3,780	29%	2,940	0%
Repair and Maintenance	0	0	250	113	45%	250	0%	250	0%
Maintenance Contracts	4,425	3,096	5,527	101	2%	5,527	0%	5,527	0%
Advertising	3,062	3,011	3,290	1,370	42%	3,290	0%	3,290	0%
Postal Services	52,798	57,911	60,000	33,397	56%	76,500	28%	76,500	28%
Telecommunications	0	0	1,021	382	37%	1,020	0%	1,312	29%
Travel and Training	3,507	1,127	3,000	1,555	52%	6,000	100%	3,600	20%
Operating Expenses	620	676	800	41	5%	800	0%	800	0%
Lease of Equipment	0	0	0	0	-	0	-	1,680	-
Dues and Association Memberships	1,249	790	2,315	630	27%	2,315	0%	2,000	-14%
Office Supplies	23,406	21,582	23,000	4,021	17%	23,000	0%	23,000	0%
Items for Resale (Animal Lic/Tags)	1,252	1,615	2,000	1,453	73%	2,000	0%	2,000	0%
Copier Costs	1,584	1,494	1,494	498	33%	1,494	0%	531	-64%
Capital Outlay	0	1,166	0	0	-	0	-	0	-
Total Operating Expenditures	\$ 572,005	\$ 569,680	\$ 613,624	\$ 287,063	47%	\$ 665,176	8%	\$ 628,659	2%

\$ 118,280 In Comp Board funds provided us partial salary reimbursement for 4 positions above.

Personnel Summary

Range	Class	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2015-2016 Requested	2015-2016 Adopted
	Treasurer	1	1	1.0	1.0	1.0
	Chief Deputy	1	1	1.0	1.0	1.0
	Collections Clerk	1	1	1.0	1.0	1.0
	Deputy Clerk II	2	2	2.0	2.0	2.0
	Cashier	4	4	4.0	4.0	4.0
Number of Full-Time Positions		9	9	9.0	9.0	9.0

Purchasing

Description

The Division of Purchasing provides a centralized system for the management of public funds expended for the procurement of materials, supplies, equipment, professional consulting and other services, and construction via competitive pricing of the appropriate product quality for timely delivery. The Division of Purchasing is part of the Department of Budget and Finance.

FY 15 Accomplishments

- Implemented a new purchasing card system designed to support the small purchase delegation to departments and increase security and management of expenditure, while earning reimbursements based upon annual spending.
- Implemented the posting of invitation for bids and request for proposals in electronic form to increase competition, improve access, and reduce paper files.
- Began posting bids on the Commonwealth of Virginia's eVA Business Opportunities to broadcast County purchasing opportunities to a wider audience.
- Utilized a cooperative RFP to perform a copier/print study to identify opportunities for cost reductions and promote scanning of files.

FY 16 Objectives

- To provide support, communications and guidance to County departments on procurement matters. **(SP1 Effective Governance and Community Partnerships)**
- To create new reports to measure change, in order to better understand trends, successes, failures, and future funding requirements. **(SP1 Effective Governance and Community Partnerships)**
- To implement new procedures in support of adoption of electronic commerce replacing paper-based operating environment. **(SP3 Managing Growth and Change)**
- To utilize technology to improve processes, tracking and reporting of procurement/contractual data and eliminate redundancies and waste. **(SP1 Effective Governance and Community Partnerships)**

Performance Measures/Statistics	FY 14 Actual	FY 15 Estimate	FY 16 Estimate
Number of Solicitations (RFPs/IFBs/Other)	39	35	45
Number of Protests Received	0	0	0
Number of Protests Upheld	0	0	0
Annual Rebates Earned	0	\$4,000	\$8,000
Annual Spend:			
P-Cards	\$0	\$600,000	\$700,000
Purchase Orders	\$7,157,721	\$7,196,032	\$6,500,000

Purchasing

Budget Detail

Acct #:	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Exp to Dec	% Exp	2015-2016 Requested	% Change	2015-2016 Adopted	% Change
Salaries and Wages	\$ 0	\$ 0	\$ 38,081	\$ 3,173	8%	\$ 38,081	0%	\$ 76,500	101%
Overtime	0	0	0	0	-	0	-	0	-
Part Time	0	0	0	8,706	-	0	-	0	-
Compensation (Boards/Committees)	0	0	0	0	-	0	-	0	-
FICA	0	0	2,913	909	31%	2,913	0%	5,852	101%
VRS Retirement	0	0	4,604	384	8%	4,170	-9%	7,719	68%
Hospital/Medical	0	0	0	0	-	11,977	-	0	-
Group Life	0	0	503	38	8%	503	0%	910	81%
457 Deferred Comp	0	0	0	0	-	420	-	0	-
Professional Services	0	0	0	9,673	-	100	-	100	-
Advertising	0	0	1,000	0	0%	0	-100%	0	-100%
Postal Services	0	0	500	0	0%	0	-100%	0	-100%
Telecommunications	0	0	0	0	-	0	-	0	-
Travel and Training	0	0	2,050	0	0%	285	-86%	0	-100%
Dues and Association Memberships	0	0	1,960	0	0%	300	-85%	300	-85%
Office Supplies	0	0	500	0	0%	0	-100%	0	-100%
Copier Costs	0	0	0	0	-	0	-	0	-
Capital Outlay	0	0	0	0	-	0	-	0	-
Total Operating Expenditures	\$ 0	\$ 0	\$ 52,110	\$ 22,883	44%	\$ 58,749	13%	\$ 91,381	75%

Personnel Summary

Range	Class	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2015-2016 Requested	2015-2016 Adopted
	Procurement Coordinator	0	0	1.0	0.0	0.0
	Purchasing Agent	0	0	0.0	1.0	1.0
Number of Full-Time Positions		0	0	1.0	1.0	1.0

Insurances

Description

The Insurances cost center was eliminated as part of the adopted FY 2014-2015 Operating & Capital Budget.

Insurances

Budget Detail

Acct #:	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Exp to Dec	% Exp	2015-2016 Requested	% Change	2015-2016 Adopted	% Change
Workers Compensation	\$ 135,784	\$ 160,697	\$ 0	\$ 0	-	\$ 0	-	\$ 0	-
Line of Duty Insurance	67,259	64,589	0	0	-	0	-	0	-
Law Enforcement Officer Safety	0	0	0	0	-	0	-	0	-
Property Insurance	61,614	59,593	0	0	-	0	-	0	-
Motor Vehicle Insurance	53,762	58,401	0	0	-	0	-	0	-
Surety Bonds	539	539	0	0	-	0	-	0	-
Public Officials Liability	5,354	5,354	0	0	-	0	-	0	-
Deductible Allowance	0	0	0	0	-	0	-	0	-
General Liability Insurance	8,097	8,736	0	0	-	0	-	0	-
Total Operating Expenditures	\$ 332,409	\$ 357,909	\$ 0	\$ 0	-	\$ 0	-	\$ 0	-

Funding moved to Risk Management Fund and allocated across various Fund cost centers as an internal service fund.

Electoral Board/Registrar

Description

The Electoral Board is comprised of a three member panel appointed by the judges of the Circuit Court. The Electoral Board is responsible for the appointment of the General Registrar. They are also responsible for all elections that are held. Each member is appointed for a three (3) year term. The Electoral Board is made up of two (2) members of the political party of the Governor in office at the time of appointment. The Registrar is appointed for a four (4) year term by the Isle of Wight County Electoral Board. The Registrar is charged with carrying out the directives of the State Board of Elections, the Commonwealth of Virginia Election Code and the Electoral Board of Isle of Wight County to serve the voters of the County in the most effective manner possible.

FY 15 Accomplishments

- Trained all Officers of Election on new Electronic Poll books which were implemented, successfully, in the November 2014 General Election
- Assist all prospective and incumbent candidates with the qualification process to run for one of the 13 local offices that will be up for election in November 2015
- Prepared for June Primary: ordering ballots, programming voting equipment, posting public announcements, OE training, and absentee voting.
- Assist all local candidates required to file campaign finance reports with their paperwork or on-line filing

FY 16 Objectives

- To maintain the integrity of the election process and to make sure the citizens of Isle of Wight County continue to receive their election information in a timely manner.
- To conduct elections under the guidance of the Electoral Board in accordance with Federal and State laws in an efficient and equitable manner to insure fairness and accuracy in all elections.
- To provide information, materials, and assistance to all local candidates.
- To provide voters registration information and materials, distribute literature and develop programs to educate the general public concerning registration, absentee voting, and serving as an Officer of Election.
- To go mobile and set up voter outreach events in an effort to provide a State issued photo identification to registered voters that currently do not have an acceptable form of identification.

Performance Measures/Statistics	FY 14 Actual	FY 15 Estimate	FY 16 Estimate
Number of Registered Voters	26,800	27,100	27,600
Percent of Election Results Certified within 3 Days	100%	100%	100%

Voter Registration

Budget Detail

Acct #:	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Exp to Dec	% Exp	2015-2016 Requested	% Change	2015-2016 Adopted	% Change
Salaries and Wages	\$ 80,043	\$ 88,650	\$ 89,576	\$ 44,859	50%	\$ 95,366	6%	\$ 92,566	3%
Overtime	40	0	0	0	-	0	-	0	-
Part Time	24,764	22,862	44,775	11,601	26%	27,863	-38%	45,671	2%
Compensation (Boards/Committees)	27,785	17,339	8,258	12,770	155%	32,100	289%	8,258	0%
FICA	7,380	7,713	10,278	3,891	38%	9,427	-8%	10,575	3%
VRS Retirement	12,255	13,020	10,830	5,352	49%	10,385	-4%	10,266	-5%
Hospital/Medical	39,820	29,886	29,544	16,537	56%	23,954	-19%	29,220	-1%
Group Life	953	1,052	1,182	533	45%	1,259	6%	1,102	-7%
457 Deferred Comp	420	420	420	210	50%	840	100%	420	0%
Repair and Maintenance	5,663	2,214	5,250	3,679	70%	5,441	4%	5,441	4%
Advertising	422	0	250	132	53%	400	60%	400	60%
Postal Services	3,166	1,854	3,000	1,120	37%	4,000	33%	3,000	0%
Telecommunications	0	0	5,451	2,081	38%	5,451	0%	1,756	-68%
Utilities	0	0	1,360	1,354	100%	1,360	0%	4,130	204%
Lease/Rent of Building	1,400	900	1,400	700	50%	1,400	0%	1,400	0%
Travel and Training	2,406	2,071	3,000	2,072	69%	4,155	39%	3,500	17%
Operating Expense (ballots/mach.tests)	12,393	16,003	15,380	8,104	53%	25,515	66%	25,515	66%
Dues and Association Memberships	265	265	265	125	47%	265	0%	265	0%
Office Supplies	2,334	1,518	2,000	930	47%	2,000	0%	1,500	-25%
Copier Charges	1,610	1,486	1,487	495	33%	2,045	38%	1,487	0%
Capital Outlay	0	8,826	2,975	1,585	53%	4,550	53%	4,550	53%
Total Operating Expenditures	\$ 223,120	\$ 216,079	\$ 236,681	\$ 118,131	50%	\$ 257,776	9%	\$ 251,020	6%

\$ 40,770 In State Board of Election funds provided as partial salary reimbursement for 1 positions above.

Personnel Summary

Range	Class	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2015-2016 Requested	2015-2016 Adopted
	General Registrar	1	1	1	1	1
	Asst. Registrar	1	1	1	0	1
	Deputy Registrar	0	0	0	1	0
Number of Full-Time Positions		2	2	2.0	2.0	2.0

Judicial



Local Roots, Global Reach

ISLE OF WIGHT
COUNTY, VIRGINIA

Circuit Court – Judges

Description

The Circuit Court for the County of Isle of Wight is the trial court of general jurisdiction, including: 1) civil cases involving monetary claims exceeding \$4,500, divorce and other family law cases, appeals from the General District Court and the Juvenile and Domestic Relations District Court, appeals from State and local administrative law decisions, and cases challenging the validity of local ordinances and corporate bylaws; 2) criminal cases, including all felony charges, misdemeanor grand jury indictments, and appeals from the General District Court and the Juvenile and Domestic Relations District Court; and 3) any case for which jurisdiction is not specified by the Code of Virginia. In addition, the Circuit Court convenes grand juries to consider felony and other criminal indictments, which are the basis for criminal trials, and special grand juries to investigate general criminal activity in the community, and/or malfeasance by governmental agencies or officials. Also, in addition, the Circuit Court appoints State and local officials as required by law. Because the Commonwealth of Virginia does not provide funding other than judicial salaries and information technology equipment, the locality must provide for non-judicial court personnel, office and courtroom spaces and supplies, and all other needs for the expense of operations of the Circuit Court. **Isle of Wight County provides additional local support for this State function.**

FY 16 Objectives

- To leverage of technology to provide for more efficient management and pace of caseloads.
- To continue observing the highest standards of conduct to insure that the integrity of the Court is preserved and that the duties performed by Court staff continues to reflect the highest standards of professionalism and devotion to serving the public.

Performance Measures/Statistics	2012	2013	2014
Total Number of Cases	N/A	1,727	1,640
Average Number of Cases per Month	N/A	144	137

Circuit Court Judges

Budget Detail

Acct #:	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Exp to Dec	% Exp	2015-2016 Requested	% Change	2015-2016 Adopted	% Change
Salaries and Wages	\$ 40,400	\$ 40,804	\$ 41,350	\$ 20,675	50%	\$ 45,000	9%	\$ 42,730	3%
Compensation (Jurors)	0	2,160	0	780	-	0	-	0	-
Overtime	0	0	0	0	-	0	-	0	-
Part Time	1,260	0	0	0	-	0	-	0	-
FICA	2,873	3,017	3,163	1,485	47%	3,443	9%	3,269	3%
VRS Retirement	6,222	6,060	4,999	2,500	50%	4,891	-2%	4,739	-5%
Hospital/Medical	11,576	12,104	11,988	6,690	56%	11,977	0%	12,984	8%
Group Life	481	486	546	246	45%	594	9%	508	-7%
457 Deferred Comp	420	420	420	210	50%	420	0%	420	0%
Telecommunications	0	0	1,293	244	19%	1,293	0%	458	-65%
A Utilities - Courts Bldg	0	0	67,982	26,737	39%	67,982	0%	68,800	1%
Travel & Training	1,519	2,794	2,000	0	0%	2,000	0%	500	-75%
Dues & Subscriptions	695	405	500	142	28%	500	0%	500	0%
Office Supplies	409	63	700	60	9%	700	0%	400	-43%
Copier	157	0	0	0	-	0	-	0	-
Capital Outlay	0	442	0	0	-	0	-	0	-
Total Operating Expenditures	\$ 66,011	\$ 68,753	\$ 134,941	\$ 59,769	44%	\$ 138,800	3%	\$ 135,308	0%

Note A: : This expenditure is for the utility expenses for the entire Young-Laine Courts Building, which is occupied by the Courts, Clerks' Offices, Commonwealth's Attorney Office and Sheriff's Department, and, with the consent of the Circuit Court Judges, is reflected exclusively within their budget.

Personnel Summary

Range	Class	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2015-2016 Requested	2015-2016 Adopted
	Judicial Asst.	1	1	1.0	1.0	1.0
Number of Full-Time Positions		1	1	1.0	1.0	1.0

General District Court

Description

The General District Court is responsible for the trial of misdemeanor cases, traffic infractions, preliminary hearings in felony matters, and civil cases and suits up to \$15,000. The General District Court has three divisions (criminal, traffic, and civil) and is responsible for maintaining the records and accounts of each of these divisions. **Isle of Wight County provides additional local funding support for this State function.**

FY 16 Objectives

- To manage caseloads in an efficient manner and providing for General District Court Services in accordance with State law.

Performance Measures/Statistics	2012	2013	2014
Criminal Cases			
Number of Hearings	3,933	3840	3,872
Average Hearings per Case	2.56	3.05	3.01
Cases Concluded	1,396	1,333	1,412
Civil Cases			
Number of Hearings	1,129	1,244	1,021
Average Hearings per Case	0.65	0.67	1.28
Cases Concluded	1,722	1,870	1,599
Traffic Cases			
Number of Hearings	8,470	11,190	12,356
Average Hearings per Case	1.05	1.12	1.45
Cases Concluded	8,021	10,090	11,440

General District Court

Budget Detail

Acct #:	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Exp to Dec	% Exp	2015-2016 Requested	% Change	2015-2016 Adopted	% Change
Court Appointed Attorney Fees	1,680	3,158	2,400	278	12%	6,000	150%	3,500	46%
Telecommunications	0	0	1,387	656	47%	1,387	0%	1,185	-15%
Lease/Rent of Equipment	2,117	1,910	420	93	22%	420	0%	372	-11%
Dues and Association Memberships	202	264	134	140	104%	134	0%	134	0%
Office Supplies	1,196	1,562	2,000	995	50%	2,000	0%	2,000	0%
Books and Subscriptions	0	0	220	131	60%	230	5%	230	5%
Copier	0	0	1,910	637	33%	1,910	0%	1,910	0%
Other Operating (shred it)	0	0	150	107	72%	150	0%	150	0%
Capital Outlay	0	0	900	0	-	200	-	0	-
Total Operating Expenditures	\$ 5,195	\$ 6,894	\$ 9,521	\$ 3,038	32%	\$ 12,431	31%	\$ 9,481	0%

Western Tidewater Community Corrections Program

Description

This cost center provides for Isle of Wight County's share of expenses related to the Fifth Judicial District Community Corrections Program. The Community Corrections Program serves the citizens of Suffolk, Franklin, Southampton County and Isle of Wight County. The Community Corrections Program provides community-based corrections programs and alternatives for offenders who require less than institutional custody. The program is funded by a combination of grant, local government contributions, and intervention fees paid by offenders.

Approximately 14% of the Community Correction Program's caseload is comprised of offenders from Isle of Wight County. The County's share of Community Correction Program expenses is directly correlated to its percentage of offenders sent to the program by the court system.

FY 15 Accomplishments

- Continued the development of collaborative relationships with the Reduction in Domestic Violence Task Force, Genieve Shelter, Suffolk Salvation Army, Senior Services of Southeastern Virginia, Suffolk Christian Fellowship Center Food Bank, Franklin Habitat for Humanity Restore, Virginia Faith Based Outreach Initiative, Smithfield YMCA, Suffolk Goodwill Store, and Isle of Wight Animal Shelter.
- Provide a number of programs to offenders referred to the program including certified batterer's intervention program, shoplifting intervention program, women's domestic violence counseling, substance abuse education, and anger management.

FY 16 Objectives

- To provide an array of punitive intermediate sanctions and punishments for the Fifth Circuit, General District and Juvenile and Domestic Relations Courts.
- To aid in the rehabilitation of offenders through education, training, alcohol and drug treatment, counseling and other support systems necessary to enable them to become fully functioning and contributing members of our community.
- To provide community service programs, restitution programs, and other appropriate opportunities for offenders to comply with their respective court requirements.

Performance Measures/Statistics	FY 14 Actual	FY 15 Estimate	FY 16 Estimate
Total Cases referred for supervision from Isle of Wight Courts	95	160	165
Isle of Wight Circuit Court	6	10	10
Isle of Wight General District Court	56	85	90
Isle of Wight Juvenile & Domestic Relations Court	33	65	65
Total Successful Placement Closures	57	104	105
Community Service Work Hours Performed	623.5	650	650

Fifth District Community Corrections Program

Budget Detail

Acct #:	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Exp to Dec	% Exp	2015-2016 Requested	% Change	2015-2016 Adopted	% Change
Regional Corrections Service - Suffolk Telecommunications	\$ 10,491 0	\$ 10,338 0	\$ 12,712 0	\$ 12,712 0	100% -	\$ 17,971 0	41% -	\$ 17,971 289	41% -
Total Operating Expenditures	\$ 10,491	\$ 10,338	\$ 12,712	\$ 12,712	100%	\$ 17,971	41%	\$ 18,260	44%

Consortium of Suffolk, Franklin, Southampton, IOW to aid in rehab of offenders by education, training, alcohol and drug treatment, counseling and support, probation supervision.

Juvenile and Domestic Relations Court

Description

The Juvenile and Domestic Relations District Court has jurisdiction in matters involving juvenile delinquency, juvenile traffic infractions, adults criminal matters with a juvenile victim, children subjected to abuse or neglect, family abuse, family or household members charged with an offense against a family or household member, protective orders, child and/or spousal support, custody and/or visitation issues, abandonment of children, foster care and entrustment agreements, court-ordered rehabilitative services, court consent for certain medical treatments, commitment of mentally ill or retarded children, petitions filed by school boards against parents, and judicial by-pass for authorization of abortions by minors. The Juvenile and Domestic Relations District Court Clerk’s Office is the administrative arm of the court. The Clerk of Court is the court’s chief administrative officer and is accountable to the presiding judges for all office functions, including personnel matters, finance, court housekeeping, maintenance of court records and information systems, assisting with outside liaison, preparation of budgets, and conducting research and planning in relation to court operations. **Isle of Wight County provides additional local funding support for this State function.**

FY 16 Objectives

- To administer the duties and functions of the Juvenile and Domestic Relations Court in an efficient and effective manner in accordance with State law.

Performance Measures/Statistics	2012	2013	2014
Number of Hearings	4,525	4,773	3,750
Total Cases Concluded	1,990	2,189	1,780
Clearance Rate	96.70%	104.50%	102.5%

Juvenile and Domestic Relations Court

Budget Detail

Acct #:	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Exp to Dec	% Exp	2015-2016 Requested	% Change	2015-2016 Adopted	% Change
Repair and Maintenance	0	0	240	0	0%	240	0%	240	0%
Postal Services	48	74	60	60	100%	60	0%	60	0%
Telecommunications	0	0	1,966	887	45%	2,000	2%	1,614	-18%
Travel & Training	1,292	545	1,000	0	0%	1,000	0%	500	-50%
Dues and Association Memberships	385	350	600	240	40%	600	0%	450	-25%
Lease/Equipment Rental	0	0	0	0	-	400	-	0	-
Office Supplies	830	1,330	1,000	0	0%	2,000	100%	1,000	0%
Copier Costs	3,820	3,252	3,548	1,478	42%	4,000	13%	3,548	0%
Total Operating Expenditures	\$ 6,375	\$ 5,551	\$ 8,414	\$ 2,665	32%	\$ 10,300	22%	\$ 7,412	-12%

Juvenile Accountability Program

Description

The Juvenile Accountability Program is operated under a Memorandum of agreement between the County of Isle of Wight and the Fifth District Court Service Unit (CSU) which provides for funding, staffing, supervision, support and oversight of the County's Juvenile Accountability Program. This program provides service in the areas of substance abuse, anger management, parenting, community service, employment readiness and restorative justice. Services are delivered by independent contractors and participants are referred for inclusion by law enforcement, judges and probation officers.

FY 15 Accomplishments

- Projected to serve 24 youth with various needed services including substance abuse, anger management, parenting, community service, employment readiness, and restorative justice.
- 92% of program participants have successfully completed the program in FY 15.

FY 16 Objectives

- To provide youth referred to the program by the Fifth District Court Service Unit with needed services to help facilitate productive and positive lives.

Performance Measures/Statistics	FY 14 Actual	FY 15 Estimate	FY 16 Estimate
Number of Youth Referred to Substance Abuse Education Program	24	24	24
Percent of Youth Completing Substance Abuse Education Program	92%	92%	92%

Juvenile Accountability Program

Budget Detail

Acct #:		2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Exp to Dec	%		2015-2016 Requested	%	2015-2016 Adopted	%
						Exp		Change		Change	
A	Professional Services (programs)	\$ 10,269	\$ 5,213	\$ 32,500	\$ 4,650	14%		\$ 32,500	0%	\$ 15,000	-54%
	Drug Testing Supplies	826	359	1,500	0	0%		1,500	0%	1,000	-33%
	Drug Lab Test	0	15	872	82	9%		872	0%	500	-43%
	Telecommunications	0	0	81	34	42%		81	0%	75	-7%
Total Operating Expenditures		\$ 11,095	\$ 5,587	\$ 34,953	\$ 4,766	14%		\$ 34,953	0%	\$ 16,575	-53%

NOTE A: Provides for substance abuse education, parenting groups, anger management, job readiness, community service administration.

Fifth District Court Services Unit

Description

The Fifth District Court Services Unit serves the counties of Isle of Wight and Southampton and the cities of Suffolk and Franklin. The Court Services Unit has offices in the cities of Franklin and Suffolk and Isle of Wight County. The Court Services Unit has 18 employees consisting of a director, two supervisors, 11 probation/parole officers and four clerical positions. The Court Services Unit falls under the umbrella of the Commonwealth of Virginia's Department of Juvenile Justice. The duties of the Court Services Unit are varied in nature and specified by acts of the General Assembly and Virginia Department of Juvenile Justice. Principal duties include providing intake services in both juvenile delinquency and domestic relations matters, preparing pre and post-disposition reports for the court, supervising probation, direct care, and parole cases, as well as other duties assigned by the Virginia Department of Juvenile Justice or by the two Juvenile and Domestic Relations District Court judges. **Isle of Wight County provides additional local support for this State function.**

FY 15 Accomplishments

- Partnered with the Tidewater Youth Services Commission to offer a host of programs and services to persons on probation and parole including substance abuse assessments and treatment, group home placements, and crisis care.
- Hosted Truancy Reduction Committee hearings in partnership with Isle of Wight County Public Schools aimed at addressing and improving attendance patterns of identified school age children.
- Partnered with the Western Tidewater Community Services Board to offer services and referrals for court involved young people and diversion cases.

FY 16 Objectives

- To exceed the Department of Juvenile Justice standards for probation and parole case contact compliance.
- To refer 100% of cases scheduled to come out of juvenile correctional centers to the Tidewater Youth Services Commission's re-entry initiative.
- To refer 100% of high risk cases for supplemental services.

Performance Measures/Statistics	FY 14 Actual	FY 15 Estimate	FY 16 Estimate
Number of Juveniles placed in Secure Detention	22	18	18
Average Length of Stay in Secure Detention	18.5 days	26 days	26 days
Average Cost per Day for Secure Detention	\$190	\$190	\$190
Percent of petitions seeking violations of probation/parole to delinquency intakes	5%	3%	3%

Court Services Unit

Budget Detail

Acct #:	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Exp to Dec	% Exp	2015-2016 Requested	% Change	2015-2016 Adopted	% Change
Professional Services (Juv Detention)	\$ 155,560	\$ 222,730	\$ 185,500	\$ 70,136	38%	\$ 185,500	0%	\$ 185,500	0%
Telecommunications	0	0	318	81	25%	318	0%	318	0%
Total Operating Expenditures	\$ 155,560	\$ 222,730	\$ 185,818	\$ 70,217	38%	\$ 185,818	0%	\$ 185,818	0%

NOTE: Provides for Juvenile Detention Cost: 976 days of detention @ \$190 per day plus request to support maintenance of effort money for VJCCCA & electronic monitoring costs

Clerk of the Circuit Court

Description

The Clerk's Office of the Circuit Court performs multiple duties (over 800 by Code of Virginia), which serve Isle of Wight citizens. The Clerk's Office records deeds, wills, files civil suits, financing statements, and any and all other documents relating to real estate and civil cases. The Clerk's Office also issues marriage licenses, hunting and fishing licenses, and accepts passport applications, and concealed handgun permits. The staff administers notary oaths and oaths of all County appointed and elected officials, recording same in our permanent records. The Clerk's Office docket judgments and records liens; issues subpoenas for witnesses; draws jurors and maintains the jury system notifying jurors of trial dates continuances; sets trial dates and attends trials to obtain the facts for writing court orders reflecting the results of the cases, which is a permanent record. The Circuit Court is a "Court of Record" which requires court orders be written and entered by the presiding judge.

FY 15 Accomplishments

- Utilized technology to scan and image all records including deeds, wills, marriage licenses, financing statements, and miscellaneous orders dating back to the 1600s for online viewing.
- Continued efforts to obtain grant funds from the Library of Virginia to restore and preserve documents maintained by the Clerk's Office.
- Continued efforts to protect and maintain historical documents stored in the Record Room from the 1600s.
-

FY 16 Objectives

- To perform all duties required to maintain records in accordance with the Code of Virginia.
- To provide improved and updated technology to foster exemplary customer service.
- To index the historical documents and provide a link to the index and imaged documents through the Clerk's Office webpage.

Performance Measures/Statistics	FY 14 Actual	FY 15 Estimate	FY 16 Estimate
Wills/Estates Initiated	161	175	180
Judgments/Administrative Liens/Notices	853	900	925
Deeds Recorded	4,829	5,000	5,500
Financing Statements	42	40	50
Fictitious Names	170	180	190
Marriage Licenses	217	225	225
Game Licenses	5	5	5
Passport Applications	421	450	500
Civil Actions Commenced	415	420	430
Concealed Handgun Permits	681	700	750

Clerk of the Circuit Court

Budget Detail

Acct #:	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Exp to Dec	% Exp	2015-2016 Requested	% Change	2015-2016 Adopted	% Change
Salaries and Wages	\$ 274,388	\$ 283,164	\$ 289,799	\$ 142,163	49%	\$ 298,223	3%	\$ 301,665	4%
Overtime	0	0	0	0	-	0	-	0	-
Part Time	0	0	0	0	-	0	-	0	-
FICA	19,655	20,225	22,170	10,084	45%	22,814	3%	23,077	4%
VRS Retirement	41,573	41,015	34,437	16,699	48%	32,571	-5%	33,136	-4%
Hospital/Medical	44,124	54,003	54,924	32,815	60%	71,862	31%	65,676	20%
Group Life	3,230	3,380	3,825	1,677	44%	3,937	3%	3,590	-6%
457 Deferred Comp	1,680	1,680	1,680	1,120	67%	2,520	50%	2,520	50%
Maintenance Contracts (Record Mngt)	16,421	12,785	20,000	13,367	67%	34,400	72%	20,000	0%
Repair and Maintenance	650	650	650	57	9%	950	46%	650	0%
Postal Services	3,725	3,856	3,720	2,286	61%	4,520	22%	4,520	22%
Telecommunications	0	0	1,479	626	42%	1,479	0%	1,415	-4%
Travel and Training	599	446	1,000	574	57%	1,000	0%	1,000	0%
Dues and Association Memberships	320	328	400	320	80%	400	0%	400	0%
Office Supplies	5,192	5,868	6,000	1,500	25%	6,800	13%	6,800	13%
Copier Costs	5,021	4,635	4,635	1,058	23%	2,400	-48%	4,635	0%
Capital Outlay-TTF	0	48,052	0	0	-	1,500	-	5,318	-
Capital Outlay (Numbering Machine)	0	679	1,500	0	0%	0	-100%	0	-100%
Total Operating Expenditures	\$ 416,579	\$ 480,767	\$ 446,219	\$ 224,348	50%	\$ 485,376	9%	\$ 474,403	6%

Personnel Summary

Range	Class	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2015-2016 Requested	2015-2016 Adopted
	Clerk	1	1	1.0	1.0	1.0
	Deputy Clerk II	2	2	2.0	2.0	2.0
	Deputy Clerk IV	2	2	2.0	2.0	2.0
	Chief Deputy Clerk	1	1	1.0	1.0	1.0
Number of Full-Time Positions		6	6	6.0	6.0	6.0

\$ 260,544 In Comp Board funds provided as partial salary reimbursement for 5.1 positions above.

Commonwealth Attorney

Description

The Commonwealth's Attorney is an elected official whose duty is to prosecute criminal offenses in the County of Isle of Wight. The office prosecutes cases primarily in the District and Circuit Court offices and to a limited degree on the appeal to the Court of Appeals and the Supreme Court of Virginia. The Commonwealth's Attorney also prosecutes in the General District and Juvenile and Domestic Relations District Courts. In addition, the Commonwealth's Attorney's office advises other County law enforcement officials as to the substance and procedure of criminal law.

FY 15 Accomplishments

- Continued to successfully and efficiently prosecute crimes that occur within the County.
- Continued to build relationships with all law enforcement agencies in the County by providing training and meeting regularly to facilitate a team approach to law enforcement.
- Resolved a number of forfeiture matters in favor of the Commonwealth in partnership with the Isle of Wight County Sheriff's Department.
- Provided community outreach through presentation of the SafetyNet Program to educate students and parents about the dangers of cyber bullying and other cyber crime.

FY 16 Objectives

- To work closely with law enforcement agencies in the County, the Virginia State Police, and the Attorney General's Office to effectively share information and resources.
- To effectively prosecute crime so the citizens of Isle of Wight County will be safe and have confidence in the criminal justice system.
- To identify new resources to include forfeiture, the Compensation Board, and grants to provide the most effective service possible at a reasonable cost to citizens.
- To utilize new technologies in working with law enforcement to insure the continued service to our growing population.

Performance Measures/Statistics	FY 14 Actual	FY 15 Estimate	FY 16 Estimate
Misdemeanor Defendants Prosecuted	678	700	700
Felony Defendants Prosecuted	368	400	400
Total Number of Criminal Incidents Prosecuted	1,046	1,100	1,100

Commonwealth's Attorney

Budget Detail

Acct #:	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Exp to Dec	% Exp	2015-2016 Requested	% Change	2015-2016 Adopted	% Change
Salaries and Wages	\$ 380,663	\$ 398,842	\$ 393,502	\$ 198,665	50%	\$ 393,502	0%	\$ 400,052	2%
Overtime	0	0	0	0	-	0	-	0	-
Part Time	0	0	0	0	-	0	-	0	-
FICA	28,560	29,782	30,103	14,775	49%	30,103	0%	30,604	2%
VRS Retirement	58,280	57,261	46,994	23,366	50%	43,088	-8%	43,330	-8%
Hospital/Medical	36,925	43,943	47,340	26,666	56%	71,862	52%	43,692	-8%
Group Life	4,530	4,655	5,194	2,364	46%	5,194	0%	4,761	-8%
457 Deferred Comp	420	910	840	630	75%	2,520	200%	1,680	100%
Maintenance Contracts	427	312	450	347	77%	7,635	1597%	7,635	1597%
Postal Services	701	662	700	60	9%	700	0%	700	0%
Telecommunications	2,329	2,278	1,693	1,201	71%	2,400	42%	1,339	-21%
Travel and Training	2,750	1,707	3,000	636	21%	3,250	8%	3,250	8%
Lease of Equipment	0	0	0	0	-	0	-	240	-
Dues and Association Memberships	3,650	3,685	4,300	2,091	49%	4,950	15%	4,950	15%
Office Supplies	2,813	1,734	2,500	1,272	51%	2,750	10%	2,250	-10%
Copier Costs	2,911	2,911	2,671	1,112	42%	2,800	5%	2,671	0%
Capital Outlay	0	1,378	14,637	25,137	172%	0	-100%	0	-100%
Total Operating Expenditures	\$ 524,958	\$ 550,060	\$ 553,925	\$ 298,322	54%	\$ 570,754	3%	\$ 547,154	-1%

\$ 378,587 In Comp Board funds provided as partial salary reimbursement for 6 positions above.

Personnel Summary

Range	Class	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2015-2016 Requested	2015-2016 Adopted
	Commonwealth's Attorney	1	1	1.0	1.0	1.0
	Asst Commonwealth's Attorney	2	2	2.0	2.0	2.0
	Office Administrator	1	1	1.0	1.0	1.0
	Administrative Assistant	1	1	1.0	1.0	1.0
	Paralegal	1	1	1.0	1.0	1.0
Number of Full-Time Positions		6	6	6.0	6.0	6.0

Public Safety



Local Roots, Global Reach

ISLE OF WIGHT
COUNTY, VIRGINIA

Sheriff

Description

The Sheriff is an elected official dedicated to providing safety and security to the citizens of Isle of Wight. The Sheriff's Office is the chief law enforcement agency in the County and, as such, provides service to all County citizens - including those residing within the Windsor and Smithfield town limits. The Sheriff's Office operates 24 hours per day, 365 days per year, investigating all Criminal activity, responding to calls for service, patrolling the County's highways, transporting prisoners, serving civil process and criminal warrants, maintaining security in the County's courts, and dispatching E911 calls received for sheriff services.

FY 15 Accomplishments

- Continued to develop, train and implement comprehensive policies and procedures on all operational components of this office (97 policies).
- Received formal accreditation status meeting all 190 standards with 100% compliance in March 2014.
- Completed 2,196 hours of mandated, specialized, training exclusive of the basic academy.
- Implemented agency rifle program and transitioned to Taser X2 and body camera.
- Several staff members completed specialized training programs including the FBI National Academy, certified firearms instructors, general instructor school, certified explosive ordinance team.
- Continue to pursue alternate funding streams acquiring DMV Highway Safety Grant for DUI enforcement and Byrne Assistance Grant funding.
- Conducted 107 community meetings and events utilizing Facebook and the Sheriff's webpage to increase participation.

FY 16 Objectives

- To continue the commitment to professionalism via accreditation compliance, development of processes to ensure continuity of operations, succession planning and a systematic approach to training.
- To continue partnering with the community through public meetings and social media outlets.

Performance Measures/Statistics	2012	2013	2014
Calls for Service	37,932	44,278	41,371
Average Response Time	15:31	13:28	13:04
Average Call Time	35:15	34:45	42:09
Traffic Stops	2,630	4,087	4,554
Traffic Summons	1,744	2,064	2,378
Traffic Crashes	924	906	854
Warrants Served	883	776	724
Civil Process Served	11,515	12,288	9,963
School Checks	698	1,320	826
Gun Permits Processed	608	829	682
Incident Reports	2,844	2,817	2,409
Crimes Against Property	775	619	554
Crimes Against Persons	273	252	208
Crimes Against Society	353	378	287

Sheriff - Administration & Public Safety Officers

Budget Detail

Acct #:		2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Exp to Dec	% Exp	2015-2016 Requested	% Change	2015-2016 Adopted	% Change
B, C	Salaries and Wages	\$ 2,195,928	\$ 2,168,198	\$ 2,116,447	\$ 1,046,768	49%	\$ 2,151,181	2%	\$ 2,209,966	4%
A	Overtime	91,823	113,422	113,000	59,543	53%	138,000	22%	115,260	2%
	Part Time	105,803	115,371	110,000	35,800	33%	132,620	21%	73,440	-33%
	FICA	175,461	177,330	178,968	83,871	47%	185,268	4%	183,498	3%
	VRS Retirement	333,887	312,475	251,441	121,452	48%	235,207	-6%	238,697	-5%
	Hospital/Medical	435,764	439,335	414,828	254,526	61%	586,873	41%	482,928	16%
	Group Life	26,057	25,678	27,937	12,445	45%	28,396	2%	26,299	-6%
	457 Deferred Comp	9,979	12,449	13,860	6,685	48%	20,580	48%	13,440	-3%
	Professional Services (polygraphs/medical)	2,238	3,822	3,000	2,361	79%	3,000	0%	3,000	0%
	Postal Services	1,764	1,644	2,000	915	46%	2,000	0%	2,000	0%
	Repairs & Maintenance	0	0	0	1,832	-	7,000	-	2,000	-
	Maintenance Contracts	39,094	43,328	48,730	26,443	54%	64,763	33%	55,000	13%
D	Fleet	278,146	279,604	328,976	114,880	35%	270,000	-18%	283,545	-14%
	Advertising	53	1,054	0	275	-	1,000	-	1,000	-
	Telecommunications	0	0	26,374	9,526	36%	20,000	-24%	26,373	0%
	Utilities	0	0	61,699	12,179	20%	24,000	-61%	45,000	-27%
	Travel and Training	20,021	27,115	30,000	20,599	69%	37,000	23%	30,000	0%
	Auxilliary Sheriff	0	0	2,000	0	0%	2,000	0%	2,000	0%
	Special Investigation	4,678	3,180	4,000	651	16%	4,000	0%	4,000	0%
	Dues and Association Memberships	3,541	3,809	3,000	2,796	93%	3,000	0%	3,000	0%
	Office Supplies	13,566	18,207	13,000	6,098	47%	13,000	0%	13,000	0%
	Uniforms & Wearing Apparel	23,044	38,353	30,500	18,363	60%	35,500	16%	30,500	0%
	Other Operating (taser/ammo)	21,129	30,748	41,145	14,521	35%	41,145	0%	41,145	0%
	Copier Costs	3,584	3,821	3,821	1,274	33%	3,821	0%	3,821	0%
	Capital Outlay	0	91,122	53,400	5,709	11%	354,647	564%	47,297	-11%
Total Operating Expenditures		\$ 3,785,562	\$ 3,910,063	\$ 3,878,126	\$ 1,859,512	48%	\$ 4,364,001	13%	\$ 3,936,208	1%

- NOTE A: Excludes \$17,000 reflected in the County Fair at request of Sheriff to properly reflect cost center.
 NOTE B: Above includes approximately \$175,000 in School Resource Officers (SRO) assigned to 3 schools in the County.
 NOTE C: Salary excludes 5 Comp Board positions included in E911.
 NOTE D: Includes lease funding to provide 6 replacement deputy vehicles.

Personnel Summary

Range	Class	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2015-2016 Requested	2015-2016 Adopted
	Sheriff	1	1	1.0	1.0	1.0
	Major	1	1	1.0	1.0	1.0
	Captains	2	2	2.0	1.0	2.0
	Lieutenant	4	4	4.0	4.0 mid yr by Sheriff	3.0
	Sargeant	2	6	6.0	6.0	6.0
	Deputy Sheriff	33	28	28.0	28.0 mid yr by Sheriff	29.0 per BOS
	Investigator	2	3	3.0	4.0	3.0
	Office Manager	1	1	1.0	1.0	1.0
	Administrative Asst.	2	2	2.0	4.0 mid yr by Sheriff	4.0
	Dispatch Supervisor (moved to 911 in 15')	1	1	0.0	0.0	0.0
	Dispatchers (moved to 911 in 15')	4	4	0.0	0.0	0.0
Number of Full-Time Positions		53	53	48.0	50.0	50.0

\$ 1,209,370 In Comp Board funds provided as partial salary reimbursement for 26 positions above. Comp Board funding for dispatchers is included in E911 budget.

Animal Control

Description

The Isle of Wight County Animal Control Department, under the direct supervision of the Sheriff, enforces animal welfare laws, houses stray and unwanted animals, ensuring that the animals are housed in a clean, friendly and safe environment, and coordinates the adoption of these animals.

FY 15 Accomplishments

- Partnered with the Isle of Wight Humane Society to conduct a number of adoption events at the Isle of Wight Animal Care Facility, the farmers market and PetSmart.
- Facilitated the adoption of 355 animals.
- Responded to 1,231 calls for service in 2014.

FY 16 Objectives

- To investigate all complaints to animals, quarantine animals that have bitten humans or are presumed to have been exposed to rabies, and remove stray animals and livestock from roads, streets and public areas.
- To promote the adoption, rescue, and reclamation of animals in Isle of Wight County.
- To continue to develop working partnerships with rescue organizations.

Performance Measures/Statistics	FY 14 Actual	FY 15 Estimate	FY 16 Estimate
Calls for Service	1,231	1,260	1,290
Number of Stray Animals Retrieved	460	480	500
Number of Animals Adopted	355	370	390

Sheriff - Animal Shelter

Budget Detail

Acct #:	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Exp to Dec	% Exp	2015-2016 Requested	% Change	2015-2016 Adopted	% Change
Salaries and Wages	\$ 130,585	\$ 105,350	\$ 113,170	\$ 54,949	49%	\$ 113,170	0%	\$ 115,433	2%
Overtime	13,086	8,307	9,200	5,484	60%	9,200	0%	9,384	2%
Part Time	34,708	52,901	50,400	31,176	62%	75,800	50%	51,408	2%
FICA	12,714	12,221	13,217	6,717	51%	15,160	15%	13,481	2%
VRS Retirement	16,833	13,350	12,012	5,927	49%	12,392	3%	11,647	-3%
Hospital/Medical	36,052	23,713	21,468	18,828	88%	47,908	123%	36,456	70%
Group Life	1,409	1,237	1,494	673	45%	1,494	0%	1,374	-8%
457 Deferred Comp	454	420	420	210	50%	1,680	300%	840	100%
Repair and Maintenance	2,519	1,195	3,100	308	10%	3,100	0%	3,100	0%
Advertising	315	686	400	210	53%	1,000	150%	400	0%
Veterinarian Services	12,742	36,417	48,768	22,282	46%	48,768	0%	48,768	0%
Postal Services	32	16	140	4	3%	140	0%	140	0%
Fleet	17,860	19,148	30,000	6,278	21%	30,000	0%	21,696	-28%
Utilities	0	0	17,719	8,558	48%	17,719	0%	22,000	24%
Telecommunications	0	0	2,437	836	34%	2,437	0%	1,995	-18%
Travel and Training	375	2,755	3,000	2,702	90%	3,000	0%	3,000	0%
Other Operating (animal supplies/euthenasia)	20,068	29,023	30,500	12,635	41%	40,500	33%	30,500	0%
Dues and Association Memberships	0	0	120		0%	120	0%	120	0%
Office Supplies	835	1,296	2,000	187	9%	2,000	0%	2,000	0%
Uniforms & Wearing Apparel	1,708	110	2,900	325	11%	3,000	3%	3,000	3%
Capital Outlay (traps/cages)	2,086	2,472	4,000	670	17%	77,268	1832%	4,000	0%
Total Operating Expenditures	\$ 304,379	\$ 310,618	\$ 366,465	\$ 178,959	49%	\$ 505,856	38%	\$ 380,742	4%

Personnel Summary

Range	Class	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2015-2016 Requested	2015-2016 Adopted
	Chief Animal Control Officer	1	1	0.0	0.0	0.0
	Animal Control Officer	3	3	3.0	3.0	3.0
	Secretary	1	1	1.0	1.0	1.0
Number of Full-Time Positions		5	5	4.0	4.0	4.0

Transfer to Emergency 911 Fund

Description

The County provides a General Fund transfer to support the operation of the Emergency 911 Fund for the provision of public safety dispatch services. The Isle of Wight County Emergency Communications Center (ECC) is a consolidated Public Safety Answering Point (PSAP) and dispatch center supporting all public safety agencies that service Isle of Wight County. Funding for the ECC is derived from locally collected E911 lines, State collected wireless revenue, the Virginia Compensation Board, and contributions from the County and towns of Smithfield and Windsor.

Description

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FY 15 Accomplishments

- Completed implementation of text to 911.
- Initiated onsite VCIN instructor/TAC for staff training and quality assurance regarding successful audits with Virginia State Police and FBI.
- Created a much needed community outreach and relations program whereby dispatchers visit pre-schools and elementary schools and educate students on 911.

FY 16 Objectives

- To provide accurate, efficient, and reliable emergency and non-emergency communication services to the community, public safety personnel, and all County employees.
- To implement improvements to the County's radio system and leverage new technologies to enhance public safety in the County.
- To identify funding sources to assist with enhanced services and maximize resources and training opportunities for staff.

Performance Measures/Statistics	FY 14 Actual	FY 15 Estimate	FY 16 Estimate
Total E-911 and Administration Calls Received	65,797	67,770	69,804
Total 911 Call Volume	15,321	15,780	16,254
Abandoned Calls	1,431	1,473	1,518
Average Calls Answered Per Dispatcher Monthly	274	282	290

Transfer to E 911 Fund - Local Support

Budget Detail

Acct #:	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Exp to Dec	% Exp	2015-2016 Requested	% Change	2015-2016 Adopted	% Change
Support of E 911 Services	770,940	791,076	1,020,619	0	0%	1,031,933	1%	1,023,701	0%
Total Operating Expenditures	\$ 770,940	\$ 791,076	\$ 1,020,619	\$ 0	0%	\$ 1,031,933	1%	\$ 1,023,701	0%

Fire & Rescue – Response

Description

The Department of Emergency Services Fire and Rescue Response Division provides full-time and part-time staffing support to many of the volunteer fire and rescue departments serving the County to ensure services are available to citizens in their time of need.

FY 15 Accomplishments

- Acquired over \$164,000 in State and Federal grant funding to support equipment needs of the Department of Emergency Service and various volunteer fire and EMS agencies.
- Provided more than 72,000 hours of paid staffing support to the County’s various volunteer fire and EMS agencies.

FY 16 Objectives

- To continue to promote the safety of all citizens of Isle of Wight County through emergency preparedness and response. **(SP1: Effective Governance and Community Partnerships)**
- To ensure adequate fire and emergency medical service resources are available to respond to the everyday demand for services. **(SP 4: Funding for the Future)**
- To work with surrounding jurisdictions and the State through Mutual Aid Agreements to ensure resources are available during times of disaster. **(SP1: Effective Governance and Community Partnerships)**
- To pursue available grant funding for equipment and training needed to respond to the everyday demand for services **(SP4: Funding for the Future)**

Performance Measures/Statistics	FY 14 Actual	FY 15 Estimate	FY 16 Estimate
EMS Calls for Service	4,149	4,200	4,200
Average EMS Response Time (Career/Volunteers)	2.32 Min.	2.30 Min.	2.5 Min.
Number of Fire Incidents	1,334	1,584	1,600

Fire and Rescue Response

Budget Detail

Acct #:	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Exp to Dec	% Exp	2015-2016 Requested	% Change	2015-2016 Adopted	% Change
Salaries and Wages	\$ 0	\$ 820,229	\$ 717,455	\$ 313,296	44%	\$ 951,225	33%	\$ 825,390	15%
Overtime	0	2,917	0	884	-	58,500	-	59,670	-
A Part Time	0	1,050,168	857,330	416,809	49%	872,160	2%	832,657	-3%
A FICA	0	138,844	120,471	57,464	48%	138,354	15%	131,405	9%
VRS Retirement	0	111,533	79,900	35,136	44%	82,740	4%	86,701	9%
Hospital/Medical	0	178,604	141,900	73,929	52%	203,609	43%	216,516	53%
Group Life	0	9,387	9,470	3,754	40%	10,025	6%	9,822	4%
457 Deferred Comp	0	3,920	3,360	1,470	44%	7,140	113%	3,780	13%
Professional Services (med dirctr; drug box)	833	29,547	10,400	3,112	30%	4,400	-58%	4,400	-58%
B Contribution - Carrollton VFR	254,536	254,536	254,536	0	0%	0	-100%	254,536	0%
Contribution - Carrsville VFR	146,211	146,214	146,214	36,554	25%	168,965	16%	146,214	0%
Contribution - Rushmere VF	68,895	68,895	68,895	17,224	25%	133,340	94%	68,895	0%
Contribution - Smithfield VF	212,680	214,720	212,680	53,170	25%	281,600	32%	212,680	0%
B Contribution - Windsor VF	122,918	122,918	122,918	0	0%	199,189	62%	122,918	0%
Contribution - Isle of Wight VR	261,450	263,490	261,450	65,363	25%	349,449	34%	261,450	0%
Contribution - Windsor VR	118,040	118,040	118,040	29,510	25%	119,267	1%	118,040	0%
Contribution mandate - State Forestry	10,200	9,942	9,943	9,943	100%	9,943	0%	9,943	0%
Medical Services (vacs/physicals)	0	0	11,014	0	0%	7,812	-29%	7,812	-29%
Maintenance Contracts (software)	0	13,586	13,397	8,954	67%	27,343	104%	14,343	7%
Advertising	0	2,938	300	0	0%	0	-100%	0	-100%
Fleet	0	8,337	4,150	810	20%	4,150	0%	4,390	6%
Utilities	0	0	364	220	60%	540	48%	550	51%
Telecommunications	0	0	17,182	6,465	38%	15,432	-10%	15,940	-7%
Lease/Rent of Equipment (Station Genrtrs)	0	2,373	68,469	34,234	50%	66,851	-2%	68,469	0%
Travel and Training	11,080	9,162	5,000	841	17%	13,820	176%	11,820	136%
Four for Life - EMS Support *	37,667	37,773	0	0	-	37,772	-	37,772	-
Dues and Association Memberships	0	491	5,610	5,610	100%	7,352	31%	7,352	31%
Fire Programs Fund Expense *	0	0	0	0	-	73,746	-	73,746	-
Office Supplies	0	4,059	425	0	0%	425	0%	425	0%
Uniforms & Wearing Apparel	0	16,170	12,350	440	4%	16,854	36%	16,854	36%
Capital Outlay	0	39,808	150,000	78,830	53%	0	-100%	0	-100%
Total Operating Expenditures	\$ 1,244,511	\$ 3,678,602	\$ 3,423,223	\$ 1,254,022	37%	\$ 3,862,003	13%	\$ 3,624,491	6%

Fire and Rescue Response

Personnel Summary

Range	Class	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2015-2016 Requested	2015-2016 Adopted
	Firefighter/Medic	5	5	7.0	9.0	9.0
	Paramedic/Intermedic	2	2	3.0	3.0	3.0
	Fire & EMS LT	0	0	3.0	3.0	3.0
	Firefighter/Medic / Infection Control	0	0	1.0	1.0	1.0
	EMS Captain	1	1	1.0	1.0	1.0
	Firefighter/Medic/Trainer	0	0	1.0	1.0	1.0
Number of Full-Time Positions		8	8	16.0	18.0	18.0

NOTE A: Incorporates funding support for conversion to 12 hour shifts and added hours to support 24/7 ALS coverage model system wide.

NOTE B: Contribution is to support expenses for services to be directly procured and paid by the County in accordance with policies until receipt of a signed facility use agreement to the Board which will provide direct contributions to the departments for operational expenses for services.

Fire & Rescue – Emergency Management and Billing

Description

The Department of Emergency Services provides full-time and part-time staffing support to many of the volunteer fire and rescue departments serving the County to ensure services are available to citizens in their time of need. This Emergency Management and Billing Division assists with emergency/disaster preparedness and response as well billing for ambulance services provided by the County. Emergency Management staff assist with emergency/disaster preparedness by updating plans that prepare the County government to support its citizens during various types of emergencies. The Division also coordinates response and relief efforts with agencies such as FEMA, the Commonwealth of Virginia, the Sheriff’s Office, volunteer fire and EMS agencies, the Department of Social Services, the American Red Cross and other local, regional, state and national agencies and organizations that serve our citizens during times of disaster. The billing staff provides and tracks incident reports to ensure patient care reports are completed for each incident; performs quality assurance of EMS transport and non-transport patient care reports for accuracy and compliance with State and Federal Regulations; submits claims to Medicare, Medicaid and third party insurers.

FY 15 Accomplishments

- Implemented software conversion and training for new fire and EMS software providing for one consolidated reporting system that interfaces with the County’s computer aided dispatch system.
- Participated in various regional training exercises to the regional exercises to prepare the County in the event of a hurricane, biological or explosive device attack, and nuclear disaster.
- Obtained \$16,000 in grant funded to implement an electronic registration system for the County’s emergency shelters.
- Initiated credentialing and training in conjunction with the County’s Emergency Communications Division to implement emergency medical dispatching to enhance service provided to citizens.

FY 16 Objectives

- To continue to promote the safety of all citizens of Isle of Wight County through emergency preparedness and response. **(SP1: Effective Governance and Community Partnerships)**
- To work with surrounding jurisdictions and the State through Mutual Aid Agreements to ensure resources are available during times of disaster. **(SP1: Effective Governance and Community Partnerships)**
- Provide up to date plans that guide the County through foreseeable disasters; providing assistance and care of its citizens. **(SP1: Effective Governance and Community Partnerships)**
- To pursue grant funding for equipment and training needed to respond to the everyday demand for services. **(SP4: Funding for the Future)**

Performance Measures/Statistics	FY 14 Actual	FY 15 Estimate	FY 16 Estimate
Percent Compliance with Federal NIMS Requirements	70%	75%	80%
Number of Patients Billed for EMS Services	1,919	2,000	2,000

Fire & Rescue - Emergency Management & Billing

Budget Detail

Acct #:	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Exp to Dec	% Exp	2015-2016 Requested	% Change	2015-2016 Adopted	% Change
Salaries and Wages	\$ 525,568	\$ 0	\$ 257,728	\$ 88,332	34%	\$ 257,728	0%	\$ 270,558	5%
Overtime	14,825	0	0	0	-	0	-	0	-
Part Time	1,039,888	0	0	0	-	0	-	0	-
FICA	118,012	0	19,716	2,842	14%	19,716	0%	20,698	5%
VRS Retirement	79,730	0	30,627	10,205	33%	28,221	-8%	28,808	-6%
Hospital/Medical	120,227	0	63,000	27,240	43%	59,885	-5%	68,928	9%
Group Life	6,215	0	3,402	1,031	30%	3,402	0%	3,220	-5%
457 Deferred Comp	2,503	0	1,680	420	25%	2,100	25%	1,260	-25%
Fleet	5,962	0	6,800	549	8%	5,750	-15%	4,390	-35%
Professional Services	5,493	0	0	0	-	0	-	0	-
Lease of Equipment (Shlter Generators)	0	0	286,692	143,346	50%	286,692	0%	286,692	0%
Maintenace Contracts (Software)	1,662	0	16,806	13,574	81%	18,865	12%	18,865	12%
Advertising	0	0	450	0	0%	450	0%	450	0%
Postal Services	344	0	5,580	877	16%	3,680	-34%	3,680	-34%
Telecommunications	1,495	0	4,474	1,798	40%	4,848	8%	3,308	-26%
Travel and Training	0	0	3,000	147	5%	4,084	36%	4,080	36%
RAD Emergency Program	(3,710)	0	0	0	-	0	-	0	-
Dues and Association Memberships	798	0	375	225	60%	474	26%	474	26%
Office Supplies	2,883	0	4,915	1,081	22%	3,810	-22%	3,810	-22%
Uniforms	13,906	0	925	39	4%	825	-11%	825	-11%
Books and Subscriptions	0	0	2,000	2,065	103%	54	-97%	54	-97%
Copier Costs	0	0	2,589	863	33%	2,600	0%	2,589	0%
Capital Outlay	0	0	3,000	0	0%	0	-100%	0	-100%
Total Operating Expenditures	\$ 1,935,804	\$ 0	\$ 713,760	\$ 294,635	41%	\$ 703,184	-1%	\$ 722,688	1%

Fire & Rescue - Emergency Management & Billing

Personnel Summary

Range	Class	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2015-2016 Requested	2015-2016 Adopted
	Chief of Emergency Services	1	1	1.0	1.0	1.0
	Emergency Management Coord.	0	1	1.0	1.0	1.0
	Safety & Training Coordinator	0	1	0.0	0.0	0.0
	Medical Billing Coordinator	1	1	1.0	1.0	1.0
	Medical Billing Clerk	1	1	1.0	1.0	1.0
	Administrative Asst.	1	1	1.0	1.0	1.0
Number of Full-Time Positions		4	6	5.0	5.0	5.0

Western Tidewater Regional Jail

Description

This cost center provides for the pro rata costs of Isle of Wight County's confinement of prisoners at the Western Tidewater Regional Jail. The Western Tidewater Regional Jail Authority was created as a political subdivision of the Commonwealth of Virginia jointly by the cities of Suffolk and Franklin and Isle of Wight County. Funding for the WTRJ is provided by the State Compensation Board, the Federal government, and member jurisdictions. The contributions provided by member jurisdictions is based on the percentage of inmates from each locality and is currently comprised of 59% Suffolk, 34% Isle of Wight County, and 7% Franklin.

Western Tidewater Regional Jail

Budget Detail

Acct #:	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Exp to Dec	% Exp	2015-2016 Requested	% Change	2015-2016 Adopted	% Change
Required Jurisdiction Contribution	\$ 647,123	\$ 647,123	\$ 1,017,022	\$ 454,926	45%	\$ 948,191	-7%	\$ 948,191	-7%
Total Operating Expenditures	\$ 647,123	\$ 647,123	\$ 1,017,022	\$ 454,926	45%	\$ 948,191	-7%	\$ 948,191	-7%

Above represents required local contribution to operate the regional jail facility. Local jurisdiction costs are apportioned based on % of local inmate population.

Codes Inspections

Description

The Department of Inspections core responsibility is the administration and enforcement of the Virginia Uniform Statewide Building Code which consists of the Virginia Construction Code, Virginia Maintenance Code, Virginia Plumbing Code, Virginia Mechanical Code, Virginia Electrical Code, Virginia Amusement Device regulations, Virginia Manufactured Housing Regulations, Virginia Industrialized Building Regulations, and other referenced standards. The Department performs plan reviews and field inspections to ensure compliance with the codes and standards that are applicable to the project. The Department also consults with other County departments in the maintenance and renovation of County facilities.

FY 15 Accomplishments

- Consolidated all permitting functions into a single office in conjunction with Planning & Zoning and Stormwater to better serve the citizens of Isle of Wight County.
- Performed a total of 3,867 inspections.
- Issued a total of 2,389 permits.

FY 16 Objectives

- To enforce the Virginia Uniform Statewide Building Code and associated standards to ensure the health, safety, and welfare of Isle of Wight citizens. **(SP3: Managing Growth and Change)**
- To complete the insurance service organization building code effectiveness survey and maintain the County's residential and commercial rating at 3 or better. **(SP2: Economic Well Being and Quality of Life)**
- To complete all commercial and residential plan reviews within 10 days in accordance with the County's plan review goals. **(SP1: Effective Governance and Community Partnerships)**
- To increase electronic submittals and reviews from 1% to 10% to better serve the citizens. **(SP1: Effective Governance and Community Partnerships)**

Performance Measures/Statistics	FY 14 Actual	FY 15 Estimate	FY 16 Estimate
Number of Permits Issued	2,355	2,505	2,650
Number of Residential Permits	126	176	225
Average Plan Review Time	12 days	10 days	10 days
Percent of Electronic Application Submittals	1%	10%	20%

Codes Inspections

Budget Detail

Acct #:	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Exp to Dec	% Exp	2015-2016 Requested	% Change	2015-2016 Adopted	% Change
Salaries and Wages	\$ 323,922	\$ 327,164	\$ 338,937	\$ 152,808	45%	\$ 338,937	0%	\$ 316,305	-7%
Overtime	0	0	0	0	-	0	-	0	-
Part Time	0	0	0	0	-	0	-	0	-
FICA	23,816	24,030	25,929	11,146	43%	25,929	0%	24,197	-7%
VRS Retirement	49,344	48,580	40,977	18,181	44%	37,114	-9%	34,697	-15%
Hospital/Medical	59,681	71,006	73,608	37,656	51%	71,862	-2%	72,912	-1%
Group Life	3,813	3,893	4,474	1,827	41%	4,474	0%	3,764	-16%
457 Deferred Comp	2,100	2,100	2,100	1,050	50%	2,520	20%	2,100	0%
Advertising	0	135	0	0	-	0	-	0	-
Fleet	9,832	9,064	10,938	5,111	47%	12,442	14%	12,922	18%
Postal Services	302	246	700	100	14%	500	-29%	500	-29%
Telecommunications	0	0	3,817	1,601	42%	3,817	0%	3,417	-10%
Travel and Training	1,124	2,580	3,764	1,032	27%	9,853	162%	2,260	-40%
Uniforms and wearing apparel	0	0	2,000	0	0%	1,826	-9%	1,826	-9%
Dues and Association Memberships	694	619	1,059	529	50%	1,168	10%	1,168	10%
Office Supplies	1,897	1,486	1,500	1,259	84%	4,900	227%	2,000	33%
Books and Subscriptions	0	0	4,001	0	0%	2,906	-27%	2,906	-27%
Copier Costs	3,087	3,243	3,244	1,351	42%	3,244	0%	3,244	0%
Capital Outlay	0	33,567	0	0	-	0	-	0	-
Total Operating Expenditures	\$ 479,612	\$ 527,715	\$ 517,048	\$ 233,653	45%	\$ 521,492	1%	\$ 484,218	-6%

Personnel Summary

Range	Class	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2015-2016 Requested	2015-2016 Adopted
	Director	1	1	1.0	1.0	1.0
	Chief Codes Compliance Inspector	1	1	1.0	1.0	1.0
	Plans Examiner	1	1	1.0	1.0	1.0
	Codes Compliance Inspector	2	2	2.0	2.0	2.0
	Administrative Assistant	1	0	0.0	0.0	0.0
	Administrative Services Manager	0	1	1.0	1.0	1.0
	Permit Technician	1	1	0.0	0.0	0.0
Number of Full-Time Positions		7	7	6.0	6.0	6.0

Public Works



Local Roots, Global Reach

ISLE OF WIGHT
COUNTY, VIRGINIA

General Services

Description

The Department of General Services is comprised of the divisions of buildings and grounds, refuse collection and disposal, engineering, public utilities, and stormwater. The Department is responsible for the maintenance of public facilities throughout the County, including the libraries, parks, fire stations, rescue squads, the Courthouse Complex, the Health Department, and numerous parcels of open space owned by the County. The Department is further responsible for street signs and vehicle maintenance, gas distribution, and generator maintenance.

FY 15 Accomplishments

- Developed a Pro-Rata Share Policy that establishes general standards and procedures by which a private developer may be reimbursed for their costs associated with the design and construction of water and sewer improvements required to provide the requested additional capacity and/or improvements in the County's Development Service District.
- Implemented a County-wide Fleet Maintenance Program.
- Completed 1.4 miles of new sidewalk construction in Windsor with 100% grant funding and under budget by \$240,000.
- Assisted with the creation of the new Central Permitting Office.
- Achieved zero capacity related sanitary sewer overflows.

FY 16 Objectives

- To continue to provide an integrated, cost effective and environmentally sound solid waste disposal system for the residents of the County. **(SP1: Effective Governance and Community Partnerships)**
- To facilitate and maintain clear priorities, direction and focus to address the building maintenance needs of the County. **(SP1: Effective Governance and Community Partnerships)**
- To provide technical support to other County departments and review of the County's transportation infrastructure in coordination with the Virginia Department of Transportation. **(SP3: Managing Growth and Change)**
- To provide site plan review applicants with required comments within 30 days. **(SP1: Effective Governance and Community Partnerships)**
- To properly plan and implement the E&S Program to meet or exceed State erosion and sediment control and stormwater management regulations. **(SP1: Effective Governance and Community Partnerships)**

Performance Measures/Statistics	FY 14 Actual	FY 15 Estimate	FY 16 Estimate
Number of Building Maintenance Work Order Requests	1,461	1,500	1,550
Percent of Site Plan Review Comments Provided within 30 Days	N/A	85%	100%
Percent Compliance with State Erosion and Sediment Control Program Requirements	100%	100%	100%
Refuse Tonnage Collected and Disposed	17,500	17,600	17,700
Miles of roadways paved	5.9	2.3	1.1
Number of Sanitary Sewer Overflows	0	0	0

General Services - Administration

Budget Detail

Acct #:	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Exp to Dec	% Exp	2015-2016 Requested	% Change	2015-2016 Adopted	% Change
Salaries and Wages	\$ 175,671	\$ 143,593	\$ 214,277	\$ 105,632	49%	\$ 214,277	0%	\$ 218,314	2%
Overtime	0	0	0	0	-	0	-	0	-
Part Time	0	463	0	0	-	0	-	0	-
FICA	12,834	10,570	16,392	7,814	48%	16,392	0%	16,701	2%
VRS Retirement	26,912	20,218	25,906	12,771	49%	23,463	-9%	24,211	-7%
Hospital/Medical	18,781	19,589	31,362	17,593	56%	4,192	-87%	34,086	9%
Group Life	2,080	1,620	2,828	1,257	44%	2,828	0%	2,598	-8%
457 Deferred Comp	840	648	0	525	-	1,470	-	1,050	-
Fleet	0	28,847	20,400	8,823	43%	36,000	76%	21,120	4%
Postal Services	75	9	75	18	23%	75	0%	75	0%
Telecommunications	0	0	353	710	201%	353	0%	2,322	558%
Utilities	0	0	5,232	1,168	22%	5,232	0%	5,200	-1%
Travel and Training	477	10	0	0	-	400	-	0	-
Dues and Association Memberships	365	427	2,160	1,944	90%	2,160	0%	2,160	0%
Office Supplies	1,320	1,244	1,500	531	35%	1,500	0%	1,500	0%
Copier Costs	1,038	1,038	1,039	346	33%	1,039	0%	718	-31%
Capital Outlay	0	0	0	0	-	25,000	-	0	-
Total Operating Expenditures	\$ 240,392	\$ 228,276	\$ 321,525	\$ 159,131	49%	\$ 334,381	4%	\$ 330,055	3%

Personnel Summary

Range	Class	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2015-2016 Requested	2015-2016 Adopted
	General Services Director	0.5	0.5	0.5	0.5	0.5
	Asst Director of General Services	0.5	0.5	0.0	0.0	0.0
	Public Works Admin (Bldgs, Refuse, & CapProg)	0	0	1.0	1.0	1.0
	Special Projects Manager	1	1	1.0	1.0	1.0
	Admin. Asst. (Bldg, Refuse, & CapProg Support)	1	1	1.0	1.0	1.0
Number of Full-Time Positions		3	3	3.5	3.5	3.5

General Services – Engineering

Description

The Division of Engineering is charged with project management, interdepartmental support and technical assistance regarding the overall engineering design and construction for transportation and Public Utility projects administered by the County. The Engineering Division also provides inspection services for private development construction for utility infrastructure and stormwater management facilities.

FY 15 Accomplishments

- Completed 1.4 miles of new sidewalk construction in Windsor with 100% grant funding and \$240,000 under budget.
- Completed the design and issued a contract for paving of five (5) Rural Rustic Roads.
- Completed utility relocation and roadway project design with construction advertisement on Bennis Church intersection project.
- Completed and submitted seven (7) State Revenue Sharing grant applications totaling \$5.3 million.
- Developed and executed Standard Operating Procedures for grant reimbursement processing.

FY 16 Objectives

- To initiate construction on Nike Park Trail Segment 1 and 2. (SP2 – Economic Well-Being and Quality of Life, SP3 – Managing Growth and Change)
- To complete construction on Bennis Church intersection improvements. (SP3 – Managing Growth and Change)
- To reach construction advertisement on Turner Drive turn lane, and advance construction funding to complete. (SP3 – Managing Growth and Change, SP4 – Funding the Future)
- To reach construction advertisement on Old Mill Signalization project, and advance construction to complete. (SP2 – Economic Well-Being and Quality of Life, SP3 – Managing Growth and Change)
- To reach construction advertisement on Smithfield Sidewalk project. (SP2 – Economic Well-Being and Quality of Life, SP3 – Managing Growth and Change)
- To coordinate with VDOT to complete an updated Route 258 (Windsor) corridor study. (SP1 - Effective Governance and Community Partnerships, SP2 – Economic Well-Being and Quality of Life, SP3 – Managing Growth and Change)
- To develop a street light policy to address citizen requests, including development of a database to track existing infrastructure commitments and maintenance. (SP1 - Effective Governance and Community Partnerships, SP2 – Economic Well-Being and Quality of Life, SP3 – Managing Growth and Change)

Performance Measures/Statistics	FY 14 Actual	FY 15 Estimate	FY 16 Estimate
Number of Rural Rustic Roads (RRR) paved	5	5	1
Miles of roadways paved	5.9	2.3	1.1
Number of Revenue Sharing grant applications submitted	0	7	2
Number of other (CMAQ, RSTP, TAP, etc.) grant applications submitted	1	6	6
Total value of grant applications submitted	\$860,463	\$14,150,000	\$25,525,000
Number of projects bid	6	3	6
Number of projects closed out (C-5 completion)	0	6	6

General Services - Engineering

Budget Detail

Acct #:	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Exp to Dec	% Exp	2015-2016 Requested	% Change	2015-2016 Adopted	% Change
Salaries and Wages	\$ 344,341	\$ 139,357	\$ 99,321	\$ 39,544	40%	\$ 99,321	0%	\$ 102,039	3%
Overtime	0	0	0	0	-	0	-	0	-
Part Time	0	0	0	0	-	0	-	0	-
FICA	24,687	9,734	7,598	2,730	36%	7,598	0%	7,806	3%
VRS Retirement	52,787	18,243	11,117	4,538	41%	10,876	-2%	10,862	-2%
Hospital/Medical	43,897	26,910	21,419	11,422	53%	22,756	6%	29,385	37%
Group Life	4,079	1,524	1,311	471	36%	1,311	0%	1,214	-7%
457 Deferred Comp	2,746	788	609	210	34%	798	31%	609	0%
Professional Services (Surveys/traffic analysis_	8,704	14,987	10,000	2,400	24%	10,000	0%	10,000	0%
Advertising	497	526	400	0	0%	1,200	200%	1,200	200%
Fleet	8,790	8,951	6,350	1,629	26%	4,423	-30%	4,783	-25%
Postal Services	134	611	100	59	59%	400	300%	400	300%
Utilities (Street Lights)	0	0	56,481	23,126	41%	56,481	0%	56,500	0%
Telecommunications	0	0	2,100	732	35%	2,100	0%	1,345	-36%
Travel and Training	2,707	2,534	1,300	0	0%	1,500	15%	750	-42%
Dues and Association Memberships	255	0	0	0	-	200	-	200	-
Office Supplies	1,386	0	0	0	-	400	-	400	-
Other Operating	0	8,670	1,000	32	3%	1,000	0%	1,000	0%
Other Operating Supplies	20,133	1,698	3,200	132	4%	0	-100%	0	-100%
Uniforms & Wearing Apparel	0	0	0	0	-	300	-	300	-
Copier Costs	1,125	1,038	0	0	-	0	-	0	-
Total Operating Expenditures	\$ 516,268	\$ 235,572	\$ 222,306	\$ 87,024	39%	\$ 220,664	-1%	\$ 228,794	3%

Personnel Summary

Range	Class	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2015-2016 Requested	2015-2016 Adopted
	County Engineer	1	0	0.00	0.00	0.00
	Construction Administrator	1	0	0.00	0.00	0.00
	Environmental Programs Manager	1	0	0.00	0.00	0.00
	Project Engineer	1	0	0.00	0.00	0.00
	Erosion & Sediment Inspector	1	0	0.00	0.00	0.00
	Construction Inspector	1	1	0.45	0.45	0.45
	Engineer & Environment Technician	1	0	0.00	0.00	0.00
	Construction Supervisor	0	0.85	0.45	0.45	0.45
	Transportation Project Manager	0	1	1.00	1.00	1.00
Number of Full-Time Positions		7	2.85	1.90	1.90	1.90

General Services – Refuse Collection and Disposal

Description

The General Services – Refuse Collection and Disposal Division provides a range of activities consisting of waste reduction and diversion, litter recycling, processing, collection, transfer and disposal primarily through the management and maintenance of the County’s eight (8) convenience centers.

FY 15 Accomplishments

- Achieved \$40,000 in recycling savings through in-house transport of single-stream recyclable materials utilization of a new electronics waste (E-Waste) vendor.
- Successfully transitioned to new convenience center hours approved in the FY 15 budget.
- Developed and implemented a new online comment form, as well as a comment and question phone line allowing the division to respond promptly, courteously and effectively to citizens/employees concerns, complaints and/or inquiries.
- Held the first America Recycles Day event increasing recycling participation through education of the County’s citizens.
- Installed a new recycling compactor at the Wrenn’s Mill Convenience Center.

FY 16 Objectives

- To continue to provide an integrated, cost effective and environmentally sound solid waste disposal system for County residents. **(SP1 - Effective Governance and Community Partnerships)**
- To respond with prompt, courteous and effective service to citizen/employees concerns, complaints and/or inquiries. **(SP1 - Effective Governance and Community Partnerships)**
- To increase recycling participation through education of citizens and encouragement from our convenience center attendants. **(SP1 - Effective Governance and Community Partnerships)**
- To identify waste reduction initiatives that could be implemented with the greatest potential for increasing waste stream diversion. **(SP3 – Managing Growth and Change)**
- To develop a social media presence and print media distribution with the focus of informing citizens and volunteers of pollution prevention and green initiative achievements. **(SP1 - Effective Governance and Community Partnerships)**
- To increase recycling participation through education of citizens and encouragement from our convenience center attendants. **(SP1 - Effective Governance and Community Partnerships)**

Performance Measures/Statistics	FY 14 Actual	FY 15 Estimate	FY 16 Estimate
Refuse Tonnage	17,500	17,600	17,700
Single-Stream Recycling (Tonnage) per Calendar Yr.	619	648	678
Yard Waste Recycling per Calendar Year	787	976	1,073
Waste Reduction Revenue based on commodities market	N/A	\$60,000	\$60,000

General Services - Refuse Collection & Disposal

Budget Detail

Acct #:	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Exp to Dec	% Exp	2015-2016 Requested	% Change	2015-2016 Adopted	% Change
Salaries and Wages	\$ 197,057	\$ 195,822	\$ 259,194	\$ 114,711	44%	\$ 286,527	11%	\$ 268,208	3%
Overtime	2,146	1,279	10,000	193	2%	10,000	0%	10,200	2%
Part Time	384,119	381,113	218,109	110,103	50%	208,609	-4%	222,471	2%
FICA	42,911	45,527	37,279	17,033	46%	38,643	4%	38,317	3%
VRS Retirement	29,521	28,756	29,602	13,414	45%	31,101	5%	28,844	-3%
Hospital/Medical	32,415	30,942	71,100	22,342	31%	107,793	52%	49,164	-31%
Group Life	2,281	2,318	3,421	1,359	40%	3,782	11%	3,192	-7%
457 Deferred Comp	805	945	2,100	735	35%	3,780	80%	2,100	0%
Purchased Services-SPSA	2,281,979	2,250,768	2,401,450	876,130	36%	2,326,450	-3%	2,326,450	-3%
Landfill Post-Closure Care	150,807	194,264	326,000	17,181	5%	326,000	0%	326,000	0%
Repair and Maintenance (Conv.Cntrs)	21,352	28,166	40,000	10,796	27%	40,000	0%	40,000	0%
Contracted Services	10,880	10,129	11,000	4,270	39%	11,000	0%	11,000	0%
Fleet	169,056	210,418	226,884	86,618	38%	228,084	1%	230,771	2%
Utilities	13,692	14,892	15,048	7,583	50%	15,282	2%	15,100	0%
Telecommunications	4,413	1,735	4,772	1,967	41%	5,132	8%	6,282	32%
Travel and Training	305	0	3,570	0	0%	8,400	135%	4,010	12%
Dues and Association Memberships	(183)	360	325	0	0%	475	46%	475	46%
Uniforms & Wearing Apparel	3,054	3,377	4,050	2,418	60%	4,975	23%	4,975	23%
Other Operating (Conv Cntrs)	2,294	2,269	3,000	1,155	38%	3,000	0%	3,000	0%
Capital Outlay	0	0	0	0	-	25,000	-	-	-
Total Operating Expenditures	\$ 3,348,904	\$ 3,403,080	\$ 3,666,903	\$ 1,288,009	35%	\$ 3,684,033	0%	\$ 3,590,559	-2%

Personnel Summary

Range	Class	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2015-2016 Requested	2015-2016 Adopted
	Solid Waste Manager	1	1	1.0	1.0	1.0
	Lead Sanitation Equipment Operator	1	1	1.0	1.0	1.0
	Environmental Technician	0	0	0.0	1.0	0.0
	Sanitation Equipment Operator	4	4	5.0	5.0	5.0
	Sanitation Supervisor	0	0	1.0	1.0	1.0
Number of Full-Time Positions		6	6	8.0	9.0	8.0

General Services – Building Maintenance

Description

The Division of Building Maintenance provides support to all County departments and is responsible for the maintenance of all County buildings, which totals over 300,000 gross square footage. These efforts include electrical, plumbing, HVAC, carpentry, painting, pump station and sewer maintenance and repairs, custodial services, street sign maintenance, and moving and assembling office furniture. The Division also administers the Generator Maintenance contract. The County leases fifteen (15) generators to provide reliable emergency power at critical emergency response, administrative and educational sites. Other services include placement, testing, operation and replacement of equipment as necessary.

FY 15 Accomplishments

- Completed renovations to several offices to create a Central Permitting office.
- Installed new and improved efficient lighting and HVAC in the Health Department.
- Partnered with Parks and Recreation to renovate the Nike Park Seniors Building.
- Installed energy efficient windows on first level of the Old Administration Building.
- Implemented an energy conservation policy.
- Initiated the implementation of a County fleet maintenance program.
- Transitioned from form-based to web-based work order system to provide expeditious service to customers.

FY 16 Objectives

- To provide and maintain all facilities needs of the County. **(SP1: Effective Governance and Community Partnerships)**
- To facilitate and maintain clear priorities, direction and focus to address the building maintenance needs of the County. **(SP1: Effective Governance and Community Partnerships)**
- To implement practices that enhance the quality of life within the County by providing safe and well maintained public facilities. **(SP3: Managing Growth and Change)**
- To identify, solicit and acquire any grant funding to enhance the County’s energy and preventive maintenance programs and facilities. **(SP4 – Funding for the Future)**

Performance Measures/Statistics	FY 14 Actual	FY 15 Estimate	FY 16 Estimate
Number of Work Order Requests Received	1,461	1,500	1,550

General Services - Building Maintenance

Budget Detail

Acct #:	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Exp to Dec	% Exp	2015-2016 Requested	% Change	2015-2016 Adopted	% Change
Salaries and Wages	\$ 353,131	\$ 412,794	\$ 289,139	\$ 124,185	43%	\$ 292,213	1%	\$ 303,903	5%
Overtime	127	323	0	0	-	0	-	0	-
Part Time	16,419	15,382	0	0	-	0	-	0	-
FICA	27,255	31,686	22,119	9,271	42%	22,354	1%	23,249	5%
VRS Retirement	51,134	57,171	31,912	13,655	43%	31,967	0%	32,060	0%
Hospital/Medical	94,593	114,562	96,456	31,869	33%	95,816	-1%	84,132	-13%
Group Life	4,125	4,814	3,817	1,457	38%	3,857	1%	3,616	-5%
457 Deferred Comp	1,155	1,559	2,100	560	27%	3,360	60%	1,680	-20%
Professional Services		0	0	0	-	0	-	0	-
Repair and Maintenance	324,842	297,336	160,000	60,568	38%	160,000	0%	160,000	0%
Maintenance Contracts (Custodial \$318K)	0	22,366	422,000	178,125	42%	405,000	-4%	405,000	-4%
Fleet	23,743	19,932	27,396	8,803	32%	27,396	0%	28,906	6%
Utilities	438,233	431,746	74,622	33,570	45%	74,622	0%	121,000	62%
Telecommunications	0	0	11,896	6,510	55%	11,896	0%	10,446	-12%
Lease/Rent of Equipment (Gnrtrs moved)	376,544	0	0	0	-	0	-	0	-
Travel and Training	0	147	800	142	18%	1,808	126%	1,410	76%
Uniforms & Wearing Apparel	1,947	500	2,900	1,149	40%	4,235	46%	4,235	46%
Other Operating Supplies	12,785	1,260	2,223	1,223	55%	2,223	0%	2,223	0%
County Signage (Streets/Bldgs)	3,023	2,014	10,000	4,897	49%	10,000	0%	10,000	0%
Capital Outlay (misc Equipmt)	5,966	12,366	2,500	0	0%	22,500	800%	4,900	96%
Total Operating Expenditures	\$ 1,735,021	\$ 1,425,959	\$ 1,159,879	\$ 475,984	41%	\$ 1,169,247	1%	\$ 1,196,760	3%

Personnel Summary

Range	Class	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2015-2016 Requested	2015-2016 Adopted
	Buildings Maint. Manager	1	1	1.0	1.0	1.0
	Master Maintenance Technician	0	1	1.0	1.0	1.0
	Lead Maintenance Worker	1	0	0.0	0.0	0.0
	Maintenance Worker III	1	1	1.0	1.0	1.0
	Building Operation Tech	1	1	1.0	1.0	1.0
	Maintenance Worker II	2	2	4.0	4.0	4.0
	Custodian	6	6	0.0	0.0	0.0
Number of Full-Time Positions		12	12	8.0	8.0	8.0

Health & Welfare



Local Roots, Global Reach

ISLE OF WIGHT
COUNTY, VIRGINIA

Transfer to Social Services Fund

Description

The County provides a General Fund transfer to the Social Services Fund to support the operations of the Isle of Wight Department of Social Services. The Social Services Fund is a special revenue fund that accounts for the revenue and expenditures of the Department of Social Services. The Department of Social Services is a separate agency of Isle of Wight County Government under the auspicious of the Isle of Wight County Social Services Board. The Department of Social Services' mission is to enhance the quality of life by strengthening families and individuals, promoting safety and self-sufficiency through agency programs and community partnerships. The County provides local support to assist the Department of Social Services in administering a variety of human service programs for the citizens of Isle of Wight County including Adoption Services, Adult and Child Protective Services, Employment Services, Energy Assistance Services, Family Services, Foster Care, Medicaid, Supplemental Nutrition Assistance Program (SNAP) Services, Employment Services, and Energy Assistance.

Performance Measures/Statistics	2012	2013	2014
Snap Applications	1,291	1,144	1,219
Adult Medical Assistance Applications	382	469	390
Average Number of Active TANF Cases	164	148	156
Average Number of Active SNAP Cases	2,034	2,188	2,195
Number of Children in DSS Child Care	167	151	96
Average Cost per Child in DSS Child Care	\$1,659	\$732	\$1,887

Transfer to Social Services Fund - Local Support

Budget Detail

Acct #:	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Exp to Dec	% Exp	2015-2016 Requested	% Change	2015-2016 Adopted	% Change
Support of Social Services Programs	737,846	688,309	764,624	178,381	23%	807,398	6%	837,398	10%
Utilities for Facilities	0	0	31,458	0	-	0	-	0	-
Total Operating Expenditures	\$ 737,846	\$ 688,309	\$ 796,082	\$ 178,381	22%	\$ 807,398	1%	\$ 837,398	5%

NOTE: Local transfer was increased by \$30,000 to provide funding for estimated HI employer contribution rate adjustment impact to employees (2% of payroll).

Transfer to the Section 8 Housing Fund

Description

The Section 8 Housing Fund was eliminated with the adoption of the FY 2015-2016 Operating and Capital Budget. Administration of Isle of Wight County's Section 8 voucher program will be transferred to the Franklin Redevelopment and Housing Authority and the Suffolk Redevelopment and Housing Authority.

Transfer to Section 8 Housing Fund - Local Support

Budget Detail

Acct #:	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Exp to Dec	% Exp	2015-2016 Requested	% Change	2015-2016 Adopted	% Change
Support of Section 8 Housing	65,117	62,655	34,623	0	0%	0	-100%	0	-100%
Total Operating Expenditures	\$ 65,117	\$ 62,655	\$ 34,623	\$ 0	0%	\$ 0	-100%	\$ 0	-100%

Transfer to the Comprehensive Services Act (CSA) Fund

Description

The Comprehensive Services Act (CSA) Fund is a special revenue fund that accounts for the revenue and expenditures of CSA services provided to at-risk youth and families in Isle of Wight County. The County contracts with the City of Suffolk to administer the CSA Program in Isle of Wight County. The County provides a transfer from the general fund in support of the CSA Program. The CSA is administered by an appointed board comprised of representatives from Social Services, Juvenile Court Services, the Community Services Board, the Health Department, Public Schools, Police, a Private and Public Provider, and Parent Representative.

FY 15 Accomplishments

- Increased the number of prevention services as opposed to foster care placements by 17%.
- Significantly reduced the number of children in foster care.
- Diverted non-mandated children from use of Comprehensive Services Act funds to State Mental Health Initiative funds which require no local cash match.

FY 16 Objectives

- To reduce the length of stay in foster care placements.
- To maintain the cost per child average at or below the State average.
- To continue to increase the number of prevention services provided versus foster care placements.

Performance Measures/Statistics	FY 14 Actual	FY 15 Estimate	FY 16 Estimate
Number of Children Receiving CSA Services	30	25	25
Average Cost Per Child for CSA Services	\$29,261	\$26,691	\$25,000
Length of Stay in Treatment Foster Care Placements	9.5 years	2 years	1.5 years
Prevention Services Provided versus Foster Care Placements	48%	52%	55%

Transfer to Comprehensive Services Act Fund - Local Support

Budget Detail

Acct #:	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Exp to Dec	% Exp	2015-2016 Requested	% Change	2015-2016 Adopted	% Change
Comprehensive Services - Local Support	204,441	221,867	268,336	0	0%	218,970	-18%	268,970	0%
Total Operating Expenditures	\$ 204,441	\$ 221,867	\$ 268,336	\$ 0	0%	\$ 218,970	-18%	\$ 268,970	0%

Western Tidewater Health District

Description

The Western Tidewater Health District aims to achieve and maintain personal and community health by emphasizing health promotion, disease prevention, and environmental protection. The Western Tidewater Health District is comprised of the cities of Franklin and Suffolk and counties of Isle of Wight and Southampton. **Isle of Wight County provides local funding to support the operation of the Western Tidewater Health District.**

FY 15 Accomplishments

- Attained a 95% satisfaction rating among patients attending the Women, Infants, and Children (WIC) clinic.
- Coordinated with the Isle of Wight Department of Social Services to provide nursing home screenings to eligible Isle of Wight residents.
- Provided the Nurse-Family Partnership program serving low-income, first time mothers, resulting in 95% of program participants receiving up to date immunizations and 90% of babies born at full term.

FY 16 Objectives

- To increase male involvements in pregnancy prevention and planning efforts to improve statewide family planning involvement.
- To increase the number of teens served in family planning clinics and community education settings.
- To enter 100% of immunization records for children less than 6 years of age into the State Web Vision Immunization Registry System.
- To reduce environmental and communicable disease hazards at food establishments, hotels, swimming pools, migrant labor camps, and campgrounds.

Performance Measures/Statistics	FY 14 Actual	FY 15 Estimate	FY 16 Estimate
Number of males involved in pregnancy prevention and planning efforts	40	41	42
Number of teens served in family planning clinics and community education settings	152	153	154
Percent of immunizations entered into State Webvision System	100%	100%	100%
Percent of food establishments inspected annually	100%	100%	100%

Western Tidewater Health District - Local Support

Budget Detail

Acct #:	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Exp to Dec	% Exp	2015-2016 Requested	% Change	2015-2016 Adopted	% Change
Western Tidewater Health District	\$ 522,464	\$ 522,464	\$ 522,464	\$ 261,232	50%	\$ 522,464	0%	\$ 522,464	0%
Utilities	0	0	9,426	0	-	0	-	0	-
Total Operating Expenditures	\$ 522,464	\$ 522,464	\$ 531,890	\$ 261,232	49%	\$ 522,464	-2%	\$ 522,464	-2%

Western Tidewater Community Services Board

Description

The Western Tidewater Community Services Board provides ongoing mental health, substance abuse, and mental retardation related services to the children and families of Isle of Wight County. Treatment services include ongoing medical, counseling, and support services. Most of the Western Tidewater Community Services Board's consumers are underinsured families with children and adult members suffering from chronic and pervasive disabilities. **Isle of Wight County provides local funding to support the operation of the Western Tidewater Community Services Board.**

FY 15 Accomplishments

- Received a grant from the Virginia Department of Behavioral Health and Development Services to provide early assessment and treatment of individuals aged 16 to 25 experiencing first episode psychosis.
- Provided school counseling intervention services at Westside Elementary School, Windsor Elementary School, Hardy Elementary School, Windsor Middle School, and Smithfield Middle School and Smithfield High School.
- Provided crisis intervention training to the Isle of Wight Sheriff's Department and Windsor Police Department.

FY 16 Objectives

- To ensure that services are available, timely and efficient.
- To ensure that services are effective and meet individual needs.
- To maintain performance in key risk management indicators.
- To ensure the Western Tidewater Community Services Board is operationally sound.

Performance Measures/Statistics	FY 14 Actual	FY 15 Estimate	FY 16 Estimate
Number of Persons Receiving Mental Health Services	641	654	674
Number of Persons Receiving Intellectual Disabilities Services	180	184	190
Number of Persons Receiving Substance Abuse Services	135	138	142

Western Tidewater Community Service Board - Local Support

Budget Detail

Acct #:	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Exp to Dec	% Exp	2015-2016 Requested	% Change	2015-2016 Adopted	% Change
Western Tidewater CSB Services	\$ 160,272	\$ 160,272	\$ 163,477	\$ 81,939	50%	\$ 179,825	10%	\$ 165,000	1%
Total Operating Expenditures	\$ 160,272	\$ 160,272	\$ 163,477	\$ 81,939	50%	\$ 179,825	10%	\$ 165,000	1%

Education



Local Roots, Global Reach

ISLE OF WIGHT
COUNTY, VIRGINIA

Transfer to Schools

Description

The Isle of Wight County School Division operates under the jurisdiction of the five member County School Board who are elected by the citizens. The curriculum includes college preparatory instruction, vocational education, and special education. The School Division is comprised of five (5) elementary schools, two (2) middle schools, and two (2) high schools. Approximately 5,400 students are enrolled in Isle of Wight County public schools.

Goals and Objectives

- To increase academic achievement levels for all students.
- To provide rigorous academic programs and career preparation for all students.
- To recruit, hire, and retain a highly qualified, diverse staff.
- To ensure a safe, secure environment that stimulates learning.
- To expand and enhance communication opportunities with parents and community members.

Performance Measures/Statistics	2012	2013	2014
Student Enrollment (March ADM)	5,322	5,356	5,331
On-Time Graduation Rate	87.0%	88.9%	92.6%
Drop Out Rate	6.6%	6.7%	3.6%
Percent of Schools Accredited	100%	100%	100%

Transfer to Schools Fund - Local Support

Budget Detail

Acct #:	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Exp to Dec	% Exp	2015-2016 Requested	% Change	2015-2016 Adopted	% Change
Transfer to Debt Fund - Schools	\$ 3,631,107	\$ 4,115,449	\$ 3,166,964	\$ 0	0%	\$ 3,141,075	-1%	\$ 3,141,075	-1%
Transfer to CF Capital Maint. - Schools	0	0	0	0	-	0	-	500,000	-
Transfer to School Op - Local Support	25,679,304	23,126,262	24,844,264	11,382,756	46%	28,527,757	15%	25,144,264	1%
Total Operating Expenditures	\$ 29,310,411	\$ 27,241,711	\$ 28,011,228	\$ 11,382,756	41%	\$ 31,668,832	13%	\$ 28,785,339	3%

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Exp to Dec	% Exp	2015-2016 Requested	% Change	2015-2016 Adopted	% Change
Total School Fund Revenues:									
March ADM:	5,356	5,331	5,400 (Projected)			5,400 (Projected)		5,400	
State	\$ 26,003,185	\$ 25,868,630	\$ 30,156,114			\$ 27,830,144	-8%		
Federal	3,356,788	3,397,042	1,435,842			3,909,464	172%		
Other	1,486,783	1,199,093	618,064			1,270,663	106%		
State / Federal / Other	\$ 30,846,756	\$ 30,464,765	\$ 32,210,020			\$ 33,010,271	2%	\$ 33,010,271	2%
Transfer from General Fund - Local Support	\$ 25,679,304	\$ 23,126,262	\$ 24,844,264			28,527,757	15%	25,144,264	1%
Total Operating Revenues:	\$ 56,526,060	\$ 53,591,027	\$ 57,054,284			\$ 61,538,028	8%	\$ 58,154,535	2%
Total School Fund Expenditures:									
Instruction	42,088,726	39,964,401	42,394,959			\$ 43,974,057	4%	\$ 43,052,655	2%
Administration, Attendance & Health	2,388,359	2,224,162	2,421,169			2,457,676	2%	2,421,101	0%
Pupil Transportation	3,392,094	3,073,790	3,329,862			3,466,893	4%	3,456,463	4%
Operation and Maintenance	4,415,517	4,413,648	4,724,183			5,157,055	9%	4,784,825	1%
Food Services	2,008,925	1,960,082	2,202,403			2,347,446	7%	2,347,446	7%
Technology	2,152,858	1,808,118	1,981,708			2,309,901	17%	2,092,045	6%
Transfer to CF-Capital Maint.	0	0	0			1,825,000	-	0	-
Local Support Reduction to REQUEST:						0		0	
Total Operating Expenses:	\$ 56,446,479	\$ 53,444,201	\$ 57,054,284			\$ 61,538,028	8%	58,154,535	2%

Provides operational increase of \$1.1M to include \$429K (\$300K new + \$129K existing local to state \$ shift based on ADM) of additional local operating funds. Also an additional one time local funds allocation of \$500K is provided to establish a capital maintenance pot to accumulate annually and be used to address major maintenance needs. FY 15' budget provided an increase of \$2.2M (\$1,435,842 state/fed/other + \$768,064 local increase) estimating only 69 more students stating that annual capital maintenance and routine bus replacements were to be allocated annually from within that appropriation. It is recommended that \$500K annually be allocated from the school operating allocation to roll forward, accumulate, and address maintenance needs. It is further recommended that bus replacements be scheduled annually via capital lease financing to level funding requirements vs. cash funding.

Funding based upon consistent 5400 ADM estimate from FY 15' to 16'.

NOTE: Contribution excludes expenses covered by County on Schools behalf to include:

- approximately \$175,000 in Sheriff's budget to direct pay for School Resource Officers (SRO) for 3 schools.
- approximately \$35,000 in audit services paid by the Board of Supervisors annually.
- MUNIS financial software maintenance expenses

Parks, Recreation, and Cultural



Local Roots, Global Reach

ISLE OF WIGHT
COUNTY, VIRGINIA

Parks & Recreation

Description

The Department of Parks and Recreation provides recreational facilities; maintains parks, open spaces, landscaped areas, and grounds for all County owned property; implements programs, classes, and special events, and works with the Isle of Wight County Fair Committee to produce the annual County Fair. The Department of Parks and Recreation oversees three (3) boat ramp facilities, one (1) roller skating rink, four (4) playgrounds, four (4) softball fields, six (6) outdoor tennis courts, three (3) outdoor basketball courts, eleven (11) soccer fields, four (4) picnic shelters, two (2) picnic areas, one (1) 2 ½ mile mountain bike trail, one (1) memorial tree garden, one (1) 30 acre fairgrounds, one (1) skateboard park, three (3) adapted army buildings used for programming and rentals, one community center, and many acres of open space for general recreational purposes.

FY 15 Accomplishments

- Completed renovations and reopened the Nike Park Skate Park utilizing Federal and private funding.
- Initiated the renovation of the Nike Park Senior Center in partnership with the Department of General Services.
- Won numerous awards for the County Fair including first place from the International Association of Fairs for the agriculture education center and overall best marketing effort from the Virginia Association of Fairs.
- Partnered with the Children’s Center to install a new \$60,000 Tot Lot and improved fencing on the playground at Riverview Park through a Head Start Grant at no cost to the County.
- Increased registration in numerous recreational programs including tennis (56%), youth basketball (18%), and cheerleading (16%).
- Installed new signage at all of the County’s parks and new landscaping at the Route 10 welcome sign.

FY 16 Objectives

- To increase sponsorship of special events by 10% over FY 15 levels. **(SP1 – Effective Governance and Community Partnership)**
- To increase participation in youth and adult athletic leagues by 10% over FY 15 levels. **(SP2 – Economic Well-Being and Quality of Life)**
- To increase attendance at the County Fair by 15%. **(SP2 - Economic Well-Being and Quality of Life)**
- To obtain grant and alternative funding for programs, maintenance, and capital projects. **(SP4 – Funding the Future)**

Performance Measures/Statistics	FY 14 Actual	FY 15 Estimate	FY 16 Estimate
Acres of Parks, Grounds, and Landscaped Areas Maintained	6,323	6,400	6,400
Average Cost per Acre to Maintain Parks, Grounds, and Landscaped Areas	\$116	\$116	\$116
Youth Activities/Programs Offered	11	11	19
Number of Youth Participating	14,533	15,000	20,000
Adult Activities/Programs Offered	13	13	15
Number of Adults Participating	463	500	1,000
Senior Programs Offered	3	3	5
Number of Seniors Participating	112	150	300

Parks and Recreation - Administration

Budget Detail

Acct #:	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Exp to Dec	% Exp	2015-2016 Requested	% Change	2015-2016 Adopted	% Change
Salaries and Wages	\$ 672,870	\$ 647,419	\$ 158,148	\$ 79,074	50%	\$ 158,148	0%	\$ 163,425	3%
Overtime	4,987	21,864	0	1,767	-	0	-	0	-
Part Time	13,502	6,370	0	0	-	0	-	0	-
FICA	48,999	50,472	12,098	5,783	48%	12,098	0%	12,502	3%
VRS Retirement	101,416	90,999	19,120	9,560	50%	17,317	-9%	18,124	-5%
Hospital/Medical	182,090	166,248	33,456	19,028	57%	35,931	7%	36,456	9%
Group Life	7,812	7,513	2,088	941	45%	2,088	0%	1,945	-7%
457 Deferred Comp	5,110	5,040	1,260	624	50%	1,260	0%	1,260	0%
Fleet	48,080	37,808	0	4,164	-	0	-	0	-
Repair & Maintenance	23,999	25,826	0	0	-	0	-	0	-
Marketing	6,540	6,935	0	0	-	0	-	0	-
Uniforms	6,398	7,518	0	0	-	0	-	0	-
Postal Services	1,144	1,266	3,250	841	26%	3,250	0%	2,000	-38%
Telecommunications	0	0	4,195	2,378	57%	4,195	0%	4,635	10%
Utilities	0	0	0	0	-	0	-	0	-
Travel and Training	1,432	2,510	3,650	982	27%	3,000	-18%	1,900	-48%
Fort Boykins Expense	0	4,990	0	209	-	0	-	0	-
Lease of Equipment	0	0	0	0	-	0	-	576	-
Dues and Association Memberships	488	1,508	360	300	83%	360	0%	360	0%
Office Supplies	5,464	6,008	6,000	2,884	48%	6,000	0%	6,000	0%
Books and Subscriptions	0	0	204	0	0%	200	-2%	200	-2%
Other Operating Supplies	78,062	64,958	0	0	-	0	-	0	-
Copier Costs	5,131	4,988	4,928	2,053	42%	4,928	0%	4,600	-7%
Capital Outlay	24,749	53,843	0	0	-	0	-	0	-
Total Operating Expenditures	\$ 1,238,273	\$ 1,214,084	\$ 248,757	\$ 130,587	52%	\$ 248,775	0%	\$ 253,983	2%

Personnel Summary

Range	Class	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2015-2016 Requested	2015-2016 Adopted
	Director of Parks and Recreation	1	1	1.0	1.0	1.0
	Recreation Manager	1	1	0.0	0.0	0.0
	Fair/Events Coord.	1	1	1.0	1.0	1.0
	Recreation Coord.	1	1	0.0	0.0	0.0
	Administrative Assistant	1	1	1.0	1.0	1.0
	Ceramics Coordinator	1	0	0.0	0.0	0.0
	Park Attendant	8	9	0.0	0.0	0.0
	Parks & Grounds Supervisor	1	1	0.0	0.0	0.0
	Field Specialist	1	1	0.0	0.0	0.0
	Recreation Specialist	3	3	0.0	0.0	0.0
Number of Full-Time Positions		19	19	3.0	3.0	3.0

Parks and Recreation - Parks, Gateways, and Grounds Maintenance

Budget Detail

Acct #:	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Exp to Dec	% Exp	2015-2016 Requested	% Change	2015-2016 Adopted	% Change
Salaries and Wages	\$ 0	\$ 0	\$ 374,093	\$ 174,897	47%	\$ 374,093	0%	\$ 385,905	3%
Overtime	0	0	3,000	9,471	316%	3,000	0%	3,060	2%
Part Time	0	0	0	0	-	0	-	0	-
FICA	0	0	28,848	13,600	47%	28,848	0%	29,756	3%
VRS Retirement	0	0	42,138	19,648	47%	40,963	-3%	41,207	-2%
Hospital/Medical	0	0	117,672	57,723	49%	155,701	32%	122,808	4%
Group Life	0	0	4,938	2,050	42%	4,938	0%	4,592	-7%
457 Deferred Comp	0	0	3,360	1,651	49%	5,460	63%	3,780	13%
Fleet	0	0	77,070	15,349	20%	77,000	0%	90,135	17%
Telephone	0	0	0	0	-	0	-	1,860	-
Repair and Maintenance (equipmt)	0	0	24,300	13,605	56%	24,300	0%	24,300	0%
Roadway Beautification	1,974	2,584	3,000	1,147	38%	3,000	0%	3,000	0%
Lease/Rent of Buildings	1	0	1	0	0%	1	0%	1	0%
Travel and Training	0	0	230	250	109%	825	259%	3,270	1322%
Dues & Memberships	0	0	1,600	75	5%	300	-81%	300	-81%
Uniforms & Wearing Apparel	0	0	6,500	5,232	80%	6,500	0%	6,500	0%
Other Operating (Grounds supplies)	0	0	51,000	21,470	42%	50,000	-2%	50,000	-2%
Capital Outlay	0	0	0	0	-	130,300	-	0	-
Total Operating Expenditures	\$ 1,975	\$ 2,584	\$ 737,749	\$ 336,168	46%	\$ 905,229	23%	\$ 770,474	4%

Personnel Summary

Range	Class	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2015-2016 Requested	2015-2016 Adopted
	Sr. Parks & Grounds Attndnt	1	1	1.0	1.0	1.0
	Parks & Grounds Supervisor	1	1	1.0	1.0	1.0
	Field Specialist	1	1	1.0	1.0	1.0
	Parks & Grounds Attendant	10	10	10.0	10.0	10.0
Number of Full-Time Positions		13	13	13.0	13.0	13.0

Parks and Recreation - Programs

Budget Detail

Acct #:	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Exp to Dec	% Exp	2015-2016 Requested	% Change	2015-2016 Adopted	% Change
Salaries and Wages	\$ 0	\$ 53,667	\$ 183,892	\$ 77,307	42%	\$ 183,892	0%	\$ 189,632	3%
Overtime	12	0	0	0	-	0	-	0	-
Part Time	78,776	0	89,758	34,526	38%	89,758	0%	82,078	-9%
Compensation (Com. On Aging)	0	0	0	1,300	-	1,300	-	1,300	-
FICA	6,582	3,150	0	8,305	-	20,934	-	20,786	-
VRS Retirement	0	0	21,647	9,346	43%	20,136	-7%	20,732	-4%
Hospital/Medical	0	0	53,520	21,792	41%	59,885	12%	58,440	9%
Group Life	0	0	2,427	920	38%	2,427	0%	2,257	-7%
457 Deferred Comp	0	0	1,260	420	33%	2,100	67%	1,260	0%
Fleet	0	0	0	0	-	0	-	0	-
Ceramics	145	23	0	0	-	3,600	-	3,600	-
Softball	5,682	5,440	5,806	1,196	21%	5,772	-1%	5,772	-1%
Exercise	1,899	687	2,350	788	34%	6,136	161%	6,136	161%
Youth Basketball	7,283	7,205	11,139	0	0%	10,977	-1%	10,977	-1%
Eliminated Men's Basketball	0	101	0	0	-	0	-	0	-
Commission on Aging Programs	0	0	2,200	2,365	107%	6,000	173%	6,000	173%
Senior Trip	45,507	14,841	25,175	3,648	14%	50,000	99%	50,000	99%
Soccer	24,958	29,323	28,965	12,155	42%	29,526	2%	29,526	2%
Dog Obedience	0	0	3,435	210	6%	3,435	0%	3,435	0%
Tennis	135	777	1,179	763	65%	1,386	18%	1,386	18%
Martial Arts	1,839	978	2,814	217	8%	2,892	3%	2,892	3%
Special Camps	0	0	1,535	0	0%	3,080	101%	3,080	101%
Contracted Camps	0	0	7,803	0	0%	7,803	0%	7,803	0%
Cheerleading	1,455	1,214	3,794	0	0%	3,794	0%	3,794	0%
Eliminated Dance	0	8,703	3,360	0	0%	0	-100%	0	-100%
Summer Site Camp	12,192	0	18,660	5,012	27%	26,351	41%	26,351	41%
Carrsville Before/After School	2,887	2,551	6,434	1,457	23%	4,706	-27%	4,706	-27%
Kickball League	38	39	55	0	0%	55	0%	55	0%
Coed Softball	0	0	3,934	0	0%	4,846	23%	4,846	23%
Spring Break Camp	337	214	922	0	0%	922	0%	922	0%
Eliminated Skate Rink	0	29,588	6,161	146	2%	0	-100%	0	-100%
Special Events (Fireworks, etc)	0	0	20,000	15,046	75%	20,000	0%	20,000	0%
NEW Arts & Crafts	0	0	0	0	-	10,758	-	10,758	-
NEW Field Hockey Camp	0	0	0	0	-	340	-	340	-
NEW Adult Basketball	0	0	0	0	-	2,378	-	2,378	-
NEW Adult Pickleball	0	0	0	0	-	335	-	335	-
NEW Teen Advisory Group	0	0	0	0	-	400	-	400	-
NEW 16-18 Soccer	0	0	0	0	-	1,769	-	1,769	-
NEW Heritage Park Concerts	0	0	0	0	-	189,000	-	189,000	-
Professional Services	0	0	500	0	0%	0	-100%	0	-100%
Marketing (Liesure Guide)	0	0	8,000	1,974	25%	8,760	10%	8,760	10%
P&R Miscellaneous	6,304	5,417	11,000	1,149	10%	11,000	0%	11,000	0%
Repair and Maintenance	0	0	2,000	109	5%	0	-100%	0	-100%
Advertising	0	0	1,100	0	0%	0	-100%	0	-100%
Postal Service	0	0	50	561	1122%	0	-100%	0	-100%
Telephone	0	0	4,118	1,910	46%	4,118	0%	3,398	-17%
Utilities	0	0	41,453	23,394	56%	41,453	0%	60,300	45%
Lease/Rent of Land/Building	1	0	1	0	0%	0	-100%	1	0%
Travel and Training	0	0	0	0	-	1,800	-	0	-
Dues and Association Memberships	1,193	0	280	165	59%	300	7%	300	7%
Books/Subscriptions	0	0	1,260	180	14%	0	-100%	0	-100%
Office Supplies	202	0	450	0	0%	0	-100%	0	-100%
Uniforms & Wearing Apparel	0	0	200	0	0%	414	107%	414	107%
Other Operating Supplies	53	0	0	0	-	0	-	0	-
Recreational Programs	0	0	0	0	-	0	-	0	-
Capital Outlay	0	0	0	0	-	0	-	0	-
Total Operating Expenditures	\$ 197,480	\$ 163,919	\$ 578,638	\$ 226,361	39%	\$ 844,538	46%	\$ 856,918	48%

NOTE: Above is offset by fees and sponsorships of \$ 544,600 respectively. Eliminates funding for Franklin/IOW Skating Rink due to significant deterioration of facility with needed repairs of \$177,000 to continue services and lack of IOW citizen patronage estimated at approx. 3% (Franklin 81%, Other 16%).

Personnel Summary

Range	Class	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2015-2016 Requested	2015-2016 Adopted
	Recreation Manager	1	1	1.0	1.0	1.0
	Recreation Specialist	3	3	3.0	3.0	3.0
	Recreation Coord.	1	1	1.0	1.0	1.0
Number of Full-Time Positions		5	5	5.0	5.0	5.0

County Fair Fund

Description

The County Fair Fund accounts for the revenues and expenses of the annual Isle of Wight County Fair. The County Fair is held each fall and provides numerous activities and events such as national, regional, and local entertainers, a tractor pull and ATV challenge, agricultural competitions, craft demonstrations, and rides. The 2014 County Fair was attended by over 25,000 visitors and received numerous awards from the Virginia Fair Association and International Association of Fairs.

Transfer to County Fair Fund - Local Support

Budget Detail

Acct #:	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Exp to Dec	% Exp	2015-2016 Requested	% Change	2015-2016 Adopted	% Change
Support of County Fair	0	0	0	0	-	0	-	(0)	-
Total Operating Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	-	\$ 0	-	\$ (0)	-

Historic Resources Division

Description

The Division of Historic Resources was eliminated as part of the adopted FY 2014-2015 Operating and Capital Budget.

Historic Resources

Budget Detail

Acct #:	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Exp to Dec	% Exp	2015-2016 Requested	% Change	2015-2016 Adopted	% Change
Salaries and Wages	\$ 120,704	\$ 136,946	\$ 0	\$ 0	-	\$ 0	-	\$ 0	-
Overtime	0	0	0	0	-	0	-	0	-
Part Time	20,089	19,826	0	0	-	0	-	0	-
Compensation (Boards/Committees)	0	0	0	0	-	0	-	0	-
FICA	9,707	10,927	0	0	-	0	-	-	-
VRS Retirement	18,588	18,104	0	0	-	0	-	-	-
Hospital/Medical	14,386	14,943	0	0	-	0	-	0	-
Group Life	1,436	1,450	0	0	-	0	-	-	-
457 Deferred Comp	840	840	0	0	-	0	-	0	-
Advertising	558	543	0	0	-	0	-	0	-
Marketing	2,029	753	0	0	-	0	-	0	-
Postal Services	107	72	0	0	-	0	-	0	-
Utilities	0	0	0	0	-	0	-	0	-
Lease/Rent of Building	8,184	5,184	0	0	-	0	-	0	-
Travel and Training	25	31	0	0	-	0	-	0	-
Dues and Association Memberships	1,065	1,090	0	0	-	0	-	0	-
Special Events	0	3,145	0	0	-	0	-	0	-
Museum Gift Shop Supplies	9,001	0	0	0	-	0	-	0	-
Office Supplies	855	765	0	0	-	0	-	0	-
Other Operating Supplies	11,362	13,153	0	0	-	0	-	0	-
Copier Costs	1,414	1,305	0	0	-	0	-	0	-
Total Operating Expenditures	\$ 220,350	\$ 229,077	\$ 0	\$ 0	-	\$ 0	-	\$ 0	-

Personnel Summary

Range	Class	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2015-2016 Requested	2015-2016 Adopted
	Historic Resources Manager	1	1	0.0	0.0	0.0
	Curator/Registrar	1	1	0.0	0.0	0.0
	Museum Administrator	1	1	0.0	0.0	0.0
Number of Full-Time Positions		3	3	0.0	0.0	0.0

Blackwater Regional Library

Description

The mission of the Blackwater Regional Library is to provide a variety of library resources, access to innovative technologies, and a well-trained and motivated staff to improve the quality of life and meet the informational, educational, and cultural interests of our region. We have created an environment that encourages reading and learning while we promote and expand library use to all patrons in our service area.

FY 15 Accomplishments

- Successfully implemented the annual Summer Reading Program promoting literacy and registering 516 children and 2,262 citizens of Isle of Wight County through partnerships with civic organizations including the Ruritans and Kiwanis, Department of Parks and Recreation, Luter Family YMCA, Town of Smithfield and Town of Windsor.
- Secured a grant with the Library of Virginia providing a STEAM (Science, Technology, Engineering, Arts and Math) training kit, including iPads and robotics programs that will be accessible not only to library staff but to community groups wanting to borrow the equipment.
- Created Accelerated Reader labels in partnership with schools to allow students to find materials for school quickly and efficiently.
- Provided free computer classes for library patrons in partnership with the Paul D Camp Community College in Smithfield. .
- Continued to work with Title I schools in the area to promote the library’s resources, and drop off materials through a rotating lending collection.
- Partnered with the Isle of Wight Department of Economic Development to host Small Business Roundtables to highlight a variety of issues and concerns for businesses in the county.

FY 16 Objectives

- Promote literacy and education to all patrons in our service area through the use of online and print resources.
- To encourage all patrons to be active members of their communities through involvement at their local library.
- To engage in all ages of our service population through relevant programs and initiatives to ensure life-long success, emphasizing 21st century literacy skills.

Performance Measures/Statistics	FY 14 Actual	FY 15 Estimate	FY 16 Estimate
Circulation	197,858	182,035	167,473
Number of Youth Programs Offered	731	892	1,088
Number of Youth Participants	9,553	6,879	4,953
Computer Usage	16,640	13,146	10,386
One on One Computer Assistance	1,403	1,768	2,228

Blackwater Regional Library - Local Support

Budget Detail

Acct #:	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Exp to Dec	% Exp	2015-2016 Requested	% Change	2015-2016 Adopted	% Change
Blackwater Regional Library Services	634,713	602,977	650,180	325,090	50%	640,639	-1%	640,639	-1%
Utilities	0	0	33,837	13,223	-	0	-	34,400	-
Compensation	0	0	0	350	-	700	-	700	-
Total Operating Expenditures	\$ 634,713	\$ 602,977	\$ 684,017	\$ 338,663	50%	\$ 641,339	-6%	\$ 675,739	-1%

Community Development



Local Roots, Global Reach

ISLE OF WIGHT
COUNTY, VIRGINIA

Planning & Zoning

Description

The Department of Planning and Zoning is responsible for properly directing the commercial and residential growth in the County. The Department provides guidance, administration and coordination of the County's efforts to properly manage growth through the Comprehensive Plan, Chesapeake Bay Act, land development regulations and community development initiatives. Efforts help to foster positive, orderly development of the County's land assets. The Department provides a comprehensive range of land use information to the public and provides support to the Board of Supervisors, the Planning Commission, the Board of Zoning Appeals, the Wetlands Board, the Historic Architectural Review Board, and the Agricultural and Forestal District Committee, and other agencies and County Departments.

FY 15 Accomplishments

- Partnered with the Department of Inspections and Stormwater Division to open the Central Permitting Office.
- Adopted zoning ordinance amendments based on legislation approved by 2014 General Assembly

FY 16 Objectives

- To actively engage in comprehensive planning efforts with key County departments to manage growth and development in the County in an orderly fashion.
- To process site and subdivision plans in a timely manner and in accordance with County ordinances.
- To finalize the Route 460 Corridor Master Land Use Plan.

Performance Measures/Statistics	FY 14 Actual	FY 15 Estimate	FY 16 Estimate
Percent of Site/Subdivision Plans reviewed within time requirements	100%	100%	100%
Subdivision Plats	62	47	75
Site Plans	28	26	30
Rezoning	7	5	10
Use Permits	2	4	5
Wetlands/Chesapeake Bay Applications	6	8	10
Family Member Mobile Homes	4	0	4
Erosion and Sediment Control Plans	1	0	0
Variances	1	0	1
Miscellaneous/Exceptions	2	0	4
Agricultural/Forestal District Parcel Removal	1	0	2

Planning and Zoning

Budget Detail

Acct #:	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Exp to Dec	% Exp	2015-2016 Requested	% Change	2015-2016 Adopted	% Change
Salaries and Wages	\$ 480,612	\$ 472,281	\$ 520,014	\$ 260,866	50%	\$ 520,014	0%	\$ 561,778	8%
Overtime	0	0	0	0	-	0	-	0	-
Part Time	0	0	0	0	-	0	-	0	-
Compensation (Boards/Committees)	17,100	18,950	23,750	5,850	25%	23,750	0%	23,750	0%
FICA	34,376	34,260	39,781	19,140	48%	39,781	0%	42,976	8%
VRS Retirement	74,167	70,070	62,265	30,092	48%	56,942	-9%	61,023	-2%
Hospital/Medical	72,507	66,210	81,684	40,281	49%	131,747	61%	84,132	3%
Group Life	5,731	5,615	6,864	2,993	44%	6,864	0%	6,685	-3%
457 Deferred Comp	3,780	3,728	4,200	1,750	42%	4,620	10%	4,200	0%
Professional Services	8,493	6,684	15,000	0	0%	15,000	0%	15,000	0%
Advertising	16,266	14,059	13,000	0	0%	13,000	0%	13,000	0%
Fleet	3,455	4,000	3,000	970	32%	3,000	0%	3,360	12%
Postal Services	3,670	2,864	4,500	1,775	39%	4,500	0%	4,500	0%
Telecommunications	0	0	3,737	1,282	34%	3,737	0%	2,618	-30%
Travel and Training	3,086	2,956	1,460	998	68%	5,500	277%	5,900	304%
Operating Expenses	6,547	6,786	7,106	1,020	14%	5,000	-30%	5,000	-30%
Dues and Association Memberships	1,755	1,353	2,500	1,385	55%	2,500	0%	2,500	0%
Office Supplies	5,832	4,636	8,000	3,723	47%	6,000	-25%	5,000	-38%
Copier Costs	7,848	7,245	7,245	2,415	33%	7,245	0%	7,245	0%
Capital Outlay	0	892	0	0	-	0	-	0	-
Total Operating Expenditures	\$ 745,225	\$ 722,587	\$ 804,107	\$ 374,540	47%	\$ 849,200	6%	\$ 848,667	6%

Personnel Summary

Range	Class	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2015-2016 Requested	2015-2016 Adopted
	Director of Planning and Zoning	1	1	1.0	1.0	1.0
	Assistant Director of Planning & Zoning	1	1	1.0	1.0	1.0
	Planner II	0	1	0.0	0.0	0.0
	Principal Planner	0	0	1.0	1.0	1.0
	Environmental Planner	1	1	1.0	1.0	1.0
	Planner	3	2	2.0	2.0	2.0
	Code Enforcement Officer	1	1	1.0	1.0	1.0
	Planning Zoning Coordinator	1	1	1.0	1.0	1.0
	P&Z Central Permitting Technician	1	1	2.0	2.0	2.0
	Administrative Assistant	1	1	1.0	1.0	1.0
Number of Full-Time Positions		10	10	11.0	11.0	11.0

Economic Development

Description

The primary mission of the Department of Economic Development is to expand and diversify the County's tax base through the attraction, expansion and retention of business investment which generates local revenues, increases job opportunities and raises the level of wealth and quality of life for the entire community. The Department of Economic Development markets business locations in the County, assists existing businesses through customized research, application assistance and educational programs, manages and markets a County-owned intermodal park, and administers several incentive grant programs.

FY 15 Accomplishments

- Initiated preparation of pad-ready site in Shirley T. Holland Intermodal Park Phase II.
- Hosted eight national and international prospect visits at Shirley T. Holland Intermodal Park (February 2014 to present).
- Hosting an Isle of Wight/Franklin/Southampton Industrial Broker Site Tour in Spring 2015.
- Awarded three local businesses Enterprise Zone job creation and machinery and tools tax incentive grants.
- Developed a proposed entertainment, retail and restaurant incentive policy.
- Initiated the development of a new economic development web page, an online local business directory, and equine industry services directory.
- Developed a target industry list and initiated associated marketing outreach program.
- Created retail marketing materials for the Newport and Windsor DSDs.

FY 16 Objectives

- To attract new business investment and job creation in Isle of Wight County. **(SP 2: Economic Well-Being and Quality of Life)**
- To identify real estate opportunities for industrial and commercial development and investment. **(SP 2: Economic Well-Being and Quality of Life)**
- To provide support to existing businesses and small and minority business entrepreneurs. **(SP 2: Economic Well-Being and Quality of Life)**
- To assist the farming community achieve greater profitability. **(SP 2: Economic Well-Being and Quality of Life)**

Performance Measures/Statistics	FY 14 Actual	FY 15 Estimate	FY 16 Estimate
Number of Prospect Visits	8	10	12
Number of Existing Businesses Contacted/Visited	67	75	80
Number of Jobs Created	574	600	700
Private Investment	\$56.2M	\$75M	\$90M

Economic Development

Budget Detail

Acct #:	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Exp to Dec	% Exp	2015-2016 Requested	% Change	2015-2016 Adopted	% Change
Salaries and Wages	\$ 319,681	\$ 322,879	\$ 327,195	\$ 122,976	38%	\$ 327,195	0%	\$ 339,084	4%
Overtime	0	0	0	0	-	0	-	0	-
Part Time	0	0	0	0	-	0	-	0	-
FICA	23,505	23,834	25,030	8,962	36%	25,030	0%	25,940	4%
VRS Retirement	49,231	47,948	39,558	14,973	38%	35,828	-9%	36,644	-7%
Hospital/Medical	37,672	42,017	40,152	19,449	48%	59,885	49%	43,692	9%
Group Life	3,804	3,842	4,319	1,474	34%	4,319	0%	4,035	-7%
457 Deferred Comp	840	1,085	1,260	700	56%	2,100	67%	1,680	33%
Repair & Maintenance	0	0	0	0	-	0	-	0	-
Advertising	0	0	200	0	0%	200	0%	100	-50%
Professional Services	6,390	9,450	0	10,750	-	10,000	-	10,000	-
Fleet	1,153	864	1,400	958	68%	1,400	0%	1,765	26%
Postal Services	524	165	400	19	5%	400	0%	400	0%
Telecommunications	0	0	2,967	1,184	40%	2,967	0%	2,246	-24%
Travel and Training	8,022	17,659	14,450	2,009	14%	14,000	-3%	10,000	-31%
Economic Development Investment Program	0	174,686	920,000	184,686	20%	920,000	0%	920,000	0%
Dues and Association Memberships	36,324	36,201	38,500	37,204	97%	41,000	6%	41,000	6%
Marketing	18,281	17,162	30,000	5,375	18%	30,000	0%	30,000	0%
Office Supplies	2,728	2,135	2,500	784	31%	2,500	0%	2,000	-20%
Books and Subscriptions	0	0	100	0	0%	100	0%	100	0%
Copier Costs	0	0	0	0	-	0	-	5,157	-
Capital Outlay	0	100	0	0	-	0	-	0	-
Total Operating Expenditures	\$ 508,154	\$ 700,028	\$ 1,448,032	\$ 411,503	28%	\$ 1,476,924	2%	\$ 1,473,843	2%

Personnel Summary

Range	Class	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2015-2016 Requested	2015-2016 Adopted
	Director of Economic Development	1	1	1.0	1.0	1.0
	Asst. Director of Economic Development	0	0	0.0	1.0	1.0
	Marketing Manager	1	1	1.0	1.0	1.0
	Business Development Manager	1	1	1.0	0.0	0.0
	Rural Economic Development Manager	1	1	1.0	1.0	1.0
	Administrative Assistant	1	1	1.0	1.0	1.0
Number of Full-Time Positions		5	5	5.0	5.0	5.0

Tourism

Description

The mission of the Department of Tourism is to increase tourism industry sales, local employment and local tax revenue and civic pride by promoting marketing programs that encourage and advance visitation to Smithfield, Isle of Wight and Windsor attractions and tourism stakeholders. The Town of Smithfield and Isle of Wight County contribute equally to the operational costs of this department.

FY 15 Accomplishments

- Held 2nd Annual Smithfield & Isle of Wight Restaurant Week resulting in a 15% increase in business for area restaurants compared to the same week in past years.
- Created and incorporated major branding initiatives for both the County and Town of Smithfield.
- Managed and/or served as a partner and resource for numerous special events which brought in over 60,000 visitors to Smithfield and Isle of Wight County.
- Increased visibility through electronic marketing-Facebook, Twitter, Pinterest, Instagram, Blogging, and YouTube.
- Increased Smithfield/Isle of Wight County Get-Away potential awareness in Hampton Roads with over six billboards for month of February featuring contest.

FY 16 Objectives

- To market the area as an attractive and desirable destination for visitors providing economic impact through retail expenditures and local taxes and to effect quality of life through tourism product development. **(SP2 Economic Well-Being and Quality of Life)**
- To continue to grow and support tourism driven events for both economic impact and residential quality of life. **(SP2 Economic Well-Being and Quality of Life)**
- To continue to support and grow the tourism product (attractions, accommodations, retail and restaurants) for resident quality of life and revenue generation from non-locals. **(SP3 Managing Growth and change)**
- To continue to capture additional revenue for the department and the County through grant opportunities, partnerships and fees for non-local entities. **(SP4 Funding the Future)**

Performance Measures/Statistics	FY 14 Actual	FY 15 Estimate	FY 16 Estimate
Visitor Center Visitation	13,039	14,500	15,000
Group Tours	26	30	35
Special Event Attendance:			
Wine & Brew Fest	2,800	3,000	3,000
Olden Days	8,500	9,000	10,000
BOB Fest	1,000	1,500	1,500
Bacon Fest	2,800	3,000	3,000
Aiken Music Fest	690	700	700
Town and Country Day	3,000	3,000	3,000
Isle of Wight County Fair			
Smithfield Farmer's Market	61,612	62,000	62,500
Smithfield Farmer's Market Evening Market	5,000	7,000	7,500
HHHHH Bike Tour	900	900	1,000
Mustang Show	2,000	2,000	2,000

Tourism

Budget Detail

Acct #:	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Exp to Dec	% Exp	2015-2016 Requested	% Change	2015-2016 Adopted	% Change
Salaries and Wages	\$ 153,661	\$ 155,198	\$ 157,273	\$ 78,636	50%	\$ 157,273	0%	\$ 162,521	3%
Overtime	117	150	0	0	-	0	-	0	-
Part Time	45,107	44,701	42,538	22,119	52%	42,538	0%	43,389	2%
FICA	14,979	15,140	15,286	7,634	50%	15,286	0%	15,752	3%
VRS Retirement	23,664	23,047	19,014	9,507	50%	17,221	-9%	18,024	-5%
Hospital/Medical	25,354	25,622	25,380	14,142	56%	35,931	42%	27,456	8%
Group Life	1,828	1,847	2,076	936	45%	2,076	0%	1,934	-7%
457 Deferred Comp	840	840	840	420	50%	1,260	50%	840	0%
Farmers Market	0	0	0	13,954	-	0	-	0	-
Professional Services	2,160	2,160	2,600	0	0%	2,600	0%	2,600	0%
Repair and Maintenance	451	135	250	99	40%	250	0%	250	0%
Technology Services	0	0	7,527	3,763	50%	7,527	0%	8,831	17%
Fleet	1,215	2,148	1,100	398	36%	1,600	45%	1,751	59%
Risk Management	768	133	1,000	500	50%	1,000	0%	1,070	7%
Utilities	2,634	2,639	2,650	1,140	43%	2,650	0%	2,700	2%
Postal Services	1,536	1,333	1,500	594	40%	1,500	0%	1,500	0%
Telecommunications	3,488	3,132	4,710	1,621	34%	4,710	0%	4,730	0%
Lease/Rent of Buildings	26,480	27,000	27,915	13,500	48%	27,915	0%	27,915	0%
Travel and Training	2,389	3,184	4,000	2,043	51%	3,600	-10%	3,600	-10%
Dues and Association Memberships	1,115	1,515	1,390	1,115	80%	1,515	9%	1,515	9%
Marketing	49,689	42,013	48,678	21,228	44%	48,678	0%	48,678	0%
Office Supplies	9,124	7,729	8,500	3,590	42%	5,500	-35%	5,500	-35%
Custodial Supplies	95	6	100	0	0%	100	0%	100	0%
Copier Costs	3,348	3,091	3,091	1,288	42%	3,091	0%	3,091	0%
Special Events	10,969	9,220	11,900	3,666	31%	12,350	4%	12,350	4%
Capital Outlay	99	0	1,000	0	0%	0	-100%	0	-100%
Total Operating Expenditures	\$ 381,110	\$ 371,983	\$ 390,318	\$ 201,893	52%	\$ 396,171	1%	\$ 396,097	1%

Personnel Summary

Range	Class	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2015-2016 Requested	2015-2016 Adopted
	Director	1	1	1.0	1.0	1.0
	Marketing & Public Relations Manager	1	1	1.0	1.0	1.0
	Special Events Coordinator	1	1	1.0	1.0	1.0
Number of Full-Time Positions		3	3	3.0	3.0	3.0

Communications

Description

The Communications Division provides telephone operator assistance for all incoming calls and processes all incoming and outgoing mail. These services are provided to all County Departments, Constitutional Officers and the Courts. Mail services are also provided for the County public schools (Central Office) and the Department of Social Services.

FY 15 Accomplishments

- Processed over 142,000 pieces of outgoing mail (envelopes, packages, etc.).
- Continued to broadcast of “The County Beat” to provide information to citizens regarding County programs and services and developed plans to expand via the County website and other internet sites such as YouTube.
- Increased usage of social media, including significant improvements to FaceBook (nearly 1,900 “likes”) and Twitter pages (40 followers) and expanded the content on the PEG Channel.
- Increased internal dissemination of information from local and regional media.

FY 16 Objectives

- To work with the Board of Supervisors and staff to continue to hold Town Hall type meetings and/or participate in other outreach opportunities with community and civic organizations. **(SP1: Effective Governance and Community Partnerships)**
- To continue to promote the County and community programs/projects via the County Beat, social and other media. **(SP1: Effective Governance and Community Partnerships)**
- To promote and communicate County initiatives and programs/projects via County Beat, social and other media. **(SP1: Effective Governance and Community Partnerships)**
- To continue to pursue and promote cost savings and/or cost-effective means of utilizing postal services. **(SP1: Effective Governance and Community Partnerships)**

Performance Measures/Statistics	FY 14 Actual	FY 15 Estimate	FY 16 Estimate
Board Meetings Televised on the PEG Channel	17	15	17
“County Beat” Programs Televised on the PEG Channel	10	8	12
Number of Mail Parcels Processed	144,000	142,000	142,000

Communications

Budget Detail

Acct #:	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Exp to Dec	% Exp	2015-2016 Requested	% Change	2015-2016 Adopted	% Change
Salaries and Wages	\$ 27,661	\$ 27,583	\$ 82,327	\$ 41,163	50%	\$ 82,327	0%	\$ 85,075	3%
Overtime	965	0	0	0	-	0	-	0	-
Part Time	235	2,781	2,500	1,562	62%	2,500	0%	2,550	2%
FICA	2,019	1,758	6,489	2,913	45%	6,489	0%	6,703	3%
VRS Retirement	4,206	4,096	9,953	4,977	50%	9,015	-9%	9,435	-5%
Hospital/Medical	14,413	14,943	18,120	10,268	57%	17,966	-1%	19,854	10%
Group Life	325	328	1,087	490	45%	1,087	0%	1,012	-7%
457 Deferred Comp	420	420	630	315	50%	630	0%	630	0%
Professional Services	21,300	25,250	0	0	-	0	-	0	-
Repair and Maintenance	2,292	4,956	0	0	-	0	-	0	-
Postal Services	12,835	11,583	3,500	561	16%	3,500	0%	3,500	0%
Telecommunications	0	0	704	296	42%	700	-1%	621	-12%
Travel and Training	0	0	0	0	-	0	-	0	-
Lease of Equipment	0	0	4,550	1,146	25%	5,000	10%	4,584	1%
Other Operating	6,946	1,140	6,909	1,832	27%	6,900	0%	2,000	-71%
Office Supplies	56	148	250	54	22%	250	0%	250	0%
Copier Costs	0	0	0	0	-	0	-	0	-
Total Operating Expenditures	\$ 93,673	\$ 94,987	\$ 137,019	\$ 65,576	48%	\$ 136,364	0%	\$ 136,214	-1%

Personnel Summary

Range	Class	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2015-2016 Requested	2015-2016 Adopted
	Receptionist/Switchboard Operator	1	1	1.0	1.0	1.0
	PIO/Director of Legislative Affairs	0	0	0.5	0.5	0.5
Number of Full-Time Positions		1	1	1.5	1.5	1.5

Virginia Cooperative Extension Office

Description

The Virginia Cooperative Extension (VCE) is an educational outreach program of Virginia's land-grant universities (Virginia Tech & Virginia State University). Extension Agents within local offices work with community partners to disseminate these educational materials to members of the local community. Isle of Wight currently houses two Extension Agents. The Agricultural & Natural Resources Agent develops programs to address issues within the agricultural community in Isle of Wight. These issues include, but are not limited to, crop production, safe use of pesticides, horticulture, animals/livestock, and emergency preparedness. The 4-H Youth Development Agent works to assist youth, and adults working with those youth, to gain additional knowledge, life skills, and attitudes that will further their development as self-directing, contributing, and productive members of society. This is accomplished through 4-H clubs, special interest projects, camping experiences, and school enrichment programs. **Isle of Wight County provides local funding support for this State function.**

FY 15 Accomplishments

- Coordinated a number of crop production programs to provide information to local agricultural professionals on issues such as pest management, crop fertility, and marketing.
- Experienced a 70% increase in 4-H Enrollment including clubs, camping, and special interest events.
- Educated agricultural professionals on the safe use of pesticides providing training and recertification to 175 private and 75 commercial pesticide applicators through the Pesticide Recertification Program.
- Collected and recycled 2,000 pounds of plastic pesticide containers from local producers.
- Completed several successful community service projects through the Master Gardener and Master Naturalist Programs contributing approximately 3,943 hours of service and reaching over 3,000 residents.

FY 16 Objectives

- To collaborate with local partners to offer agricultural, environmental, and youth development services to the citizens of Isle of Wight County.

Performance Measures/Statistics	FY 14 Actual	FY 15 Estimate	FY 16 Estimate
Number of Youth Involved in 4-H Clubs	307	325	400
Number of Producers and Pesticide Applicators Receiving License Recertification	250	300	300
Number of Producers Assisted by Crop Production Information Meetings	100	200	250
Plastic Pesticide Containers Collected for Recycling	3,000	4,000	5,000
Master Gardener Volunteer Hours	3,943	4,000	4,500
Master Naturalist Volunteer Hours	2,120	2,200	2,300
4-H Youth and Adult Volunteer Hours	5,820	6,020	7,000

Virginia Cooperative Extension - Local Support

Budget Detail

Acct #:	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Exp to Dec	% Exp	2015-2016 Requested	% Change	2015-2016 Adopted	% Change
Professional Services (State salaries)	\$ 44,545	\$ 38,087	\$ 60,510	\$ 9,627	16%	\$ 49,809	-18%	\$ 49,809	-18%
Repairs & Maintenane		0	0	0	-	0	-	0	-
Telecommunications	0	0	1,152	519	45%	1,152	0%	1,152	0%
Travel and Training	436	2,303	1,000	1,217	122%	3,400	240%	1,000	0%
Dues and Association Memberships	199	204	250	289	116%	300	20%	300	20%
Other Operating	799	450	800	82	10%	800	0%	400	-50%
Office Supplies	678	1,210	820	338	41%	820	0%	800	-2%
Copier Costs	1,973	1,876	1,822	607	33%	1,822	0%	1,822	0%
Total Operating Expenditures	\$ 48,631	\$ 44,130	\$ 66,354	\$ 12,681	19%	\$ 58,103	-12%	\$ 55,283	-17%

Other Public Services



Local Roots, Global Reach

ISLE OF WIGHT
COUNTY, VIRGINIA

Local and Regional Organizations

Description

The County provides financial assistance to a number of nonprofit organizations which provide services on both a local and regional basis. Many of these organizations receive matching grants or support from other funding sources allowing for more comprehensive and extensive services for Isle of Wight citizens than could be afforded by the County due to economies of scale.

Local and Regional Organizations

Budget Detail

Acct #:	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Exp to Dec	% Exp	2015-2016 Requested	% Change	2015-2016 Adopted	% Change	
Regional Membership Organizations:										
	Hampton Roads Planning District Commission	50,000	40,000	26,826	24,400	91%	30,990	16%	30,990	16%
	Hampton Roads Military and Fed Fac. Alliance	0	0	18,090	18,090	100%	18,231	1%	18,231	1%
Local Organization Partnerships:										
	City of Franklin - Annex Settlement Pymt	238,835	540,850	600,000	600,000	100%	680,000	13%	680,000	13%
A	Contribution - Windsor Gym Renovation	0	0	0	25,000	-	25,000	-	25,000	-
Local Nonprofit Organization Contributions:										
	APVA	0	2,500	0	0	-	2,500	-	0	-
	CASA	34,723	32,986	20,000	10,000	50%	24,250	21%	20,000	0%
	Chamber of Commerce (Sponsorships)	16,000	0	10,000	10,000	100%	12,000	20%	10,000	0%
	Commission on Aging (moved to P&R)	1,700	1,710	0	0	-	0	-	0	-
	Endepndence Center	5,000	5,000	3,000	3,000	100%	10,000	233%	3,000	0%
	For Kids (Suffolk Homeless Shelter)	8,000	8,000	0	0	-	0	-	0	-
	Genieve Shelter	8,000	8,000	8,000	8,000	100%	17,000	113%	8,000	0%
	Christian Outreach Program	6,000	6,000	6,000	6,000	100%	8,000	33%	6,000	0%
	TRIAD Council (Sheriff support)	50	2,780	0	0	-	0	-	0	-
	Paul D. Camp Community College	6,175	6,175	0	0	-	12,706	-	0	-
	Peanut Soil & Water Conservation District	16,000	16,000	8,000	8,000	100%	16,000	100%	8,000	0%
	Rawls Museum	1,000	0	0	0	-	2,000	-	0	-
	Riverkeepers Organization	3,600	3,600	0	0	-	0	-	0	-
	Senior Services of Southeastern Va.	33,139	48,934	48,934	24,467	50%	50,108	2%	48,934	0%
	Smart Beginnings	31,250	0	15,000	15,000	100%	0	-100%	0	-100%
	Isle of Wight Arts League (grant match)	10,000	0	5,000	5,000	100%	5,000	0%	5,000	0%
	South HR Resource Conservation District	3,000	0	0	0	-	0	-	0	-
	Western Tidewater Free Clinic	5,000	21,000	21,000	10,500	50%	66,000	214%	21,000	0%
Total Operating Expenditures										
		\$ 477,472	\$ 743,535	\$ 789,850	\$ 767,457	97%	\$ 979,785	24%	\$ 884,155	12%

NOTE A: Fund if projects materialize.

Non-Departmental



Local Roots, Global Reach

ISLE OF WIGHT
COUNTY, VIRGINIA

Non-Departmental

Description

The Non-Departmental General Fund includes expenditures that cover the costs associated with a number of County departments including anticipated costs for leave compensation, unemployment payments, and transfers to other funds.

Non-Departmental Expenses

Budget Detail

Acct #:	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Exp to Dec	% Exp	2015-2016 Requested	% Change	2015-2016 Adopted	% Change
Fringe Benefits & Insurances:									
Leave Compensation	\$ 6,950	\$ 6,550	\$ 100,000	\$ 4,367	4%	\$ 10,000	-90%	\$ 10,000	-90%
Leave Compensation - FICA	(398)	6	7,650	0	0%	7,650	0%	7,650	0%
VRS Retirement	0	133	0	0	-	100,000	-	100,000	-
A Compnstn Plan Ph I (staff savings generated)	0	0	0	0	-	650,000	-	325,000	-
Health Insurance Premium Incr.	0	1,032	250,000	122	0%	0	-100%	0	-100%
Unemployment Payments	57,797	49,781	61,000	7,331	12%	65,000	7%	65,000	7%
Transfer to Risk (WC/PropCas)	0	0	452,024	226,012	50%	483,261	7%	483,261	7%
Copier Supplies Inventory	24,008	25,131	0	0	-	0	-	0	-
Sub-Total:	\$ 88,356	\$ 82,632	\$ 870,674	\$ 237,832	27%	\$ 1,315,911	51%	\$ 990,911	14%
Transfer to Other Funds (Public Utility, Debt, Capital, Other):									
Contingency	\$ 0	\$ 24,212	\$ 100,000	\$ 3,727	4%	\$ 100,000	0%	\$ 100,000	0%
Transfer to Grants (Local Cash Match)	0	0	142,000	0	0%	142,000	0%	142,000	0%
Transfer to Capital Projects (Pay-Go)	0	0	150,000	0	0%	800,000	433%	250,000	67%
Transfer to Debt Service Fund	0	7,881,730	3,657,494	0	0%	3,915,747	7%	3,941,636	8%
Transfer to Technology Fund - Sale of Service	904,320	0	777,863	388,932	50%	735,584	-5%	735,584	-5%
Transfer to Public Utility Fund - Support	0	2,313,266	5,954,960	0	0%	3,707,520	-38%	5,239,527	-12%
Sub-Total:	\$ 904,320	\$ 10,219,208	\$ 10,782,317	\$ 392,659	4%	\$ 9,400,851	-13%	\$ 10,408,747	-3%
Total Operating Expenditures	\$ 992,676	\$ 10,301,840	\$ 11,652,991	\$ 630,491	5%	\$ 10,716,762	-8%	\$ 11,399,658	-2%

NOTE A: Results of year long leadership initiative to empower staff to identify savings and efficiencies in processes to generate funds to support pay compression and market inequity (managements #1 problem identified) affecting the teams ability to attract applicants and retain talent to provide services.

Top 10 savings generated by the County staff include:

1 Transition to Electronic Processes from Paper:	Staff Hrs Reduction
2 Recycling Program Reductions to Waste Stream:	\$ 75,000
3 Section 8 Administrative Outsourcing:	65,000
4 Software Prioritization - reconfiguration of Microsoft licensing:	65,000
5 Software Prioritization - elimination of Google licensing:	40,000
6 Paper Reduction Initiative:	13,000
7 Elimination/Consolidation of Fax/Printers:	11,000
8 Elimination of Copiers and Cartridge/Ink Supplies:	10,000
9 Reduction of Telephones/Cellular Units:	9,400
10 GIS Web Interface:	5,000
	\$ 293,400

SPECIAL REVENUE FUNDS



Local Roots, Global Reach

ISLE OF WIGHT
COUNTY, VIRGINIA

Emergency 911 Fund

Description

The Isle of Wight County Emergency Communications Center (ECC) is a consolidated Public Safety Answering Point (PSAP) and dispatch center supporting all public safety agencies that service Isle of Wight County. Funding for the ECC is derived from locally collected E911 lines, State collected wireless revenue, the Virginia Compensation Board, and contributions from the County and towns of Smithfield and Windsor.

FY 15 Accomplishments

- Completed implementation of text to 911.
- Initiated onsite VCIN instructor/TAC for staff training and quality assurance regarding successful audits with Virginia State Police and FBI.
- Created a much needed community outreach and relations program whereby dispatchers visit pre-schools and elementary schools and educate students on 911.

FY 16 Objectives

- To provide accurate, efficient, and reliable emergency and non-emergency communication services to the community, public safety personnel, and all County employees.
- To implement improvements to the County's radio system and leverage new technologies to enhance public safety in the County.
- To identify funding sources to assist with enhanced services and maximize resources and training opportunities for staff.

Performance Measures/Statistics	FY 14 Actual	FY 15 Estimate	FY 16 Estimate
Total E-911 and Administration Calls Received	65,797	67,770	69,804
Total 911 Call Volume	15,321	15,780	16,254
Abandoned Calls	1,431	1,473	1,518
Average Calls Answered Per Dispatcher Monthly	274	282	290

Emergency 911 Fund

Revenue										
	2012-2013	2013-2014	2014-2015	2014-2015	%	2015-2016	%	2015-2016	%	
	Actual	Actual	Budget	YTD to Dec		Requested	Chng	Adopted	Chng	
Smithfield Communication Tax	\$ 17,000	\$ 0	\$ 15,912	\$ 0	0%	\$ 15,912	0%	\$ 15,912	0%	
Windsor Communication Tax	3,650	0	4,488	0	0%	4,488	0%	4,488	0%	
State E911 Wireless Grant	84,109	93,033	85,000	42,649	50%	93,000	9%	93,000	9%	
IOW Communication Tax (40% E-911 Allocation per MOU)										
State Compensation Board Reimb to GF										
Remaining Joint Service Support - IOW Cnty	63.0%									
Transfer from General Fund - Local Support	770,490	791,076	1,020,619	0	0%	1,031,933	1%	1,023,701	0%	
Joint Service Support - Town of Smithfield	28.5% 84,002	125,586	153,841	79,488	52%	165,249	7%	159,759	4%	
Joint Service Support - Town of Windsor	8.5% 26,874	20,162	45,882	1,471	3%	49,285	7%	47,647	4%	
Total Revenue	\$ 986,125	\$ 1,029,857	\$ 1,325,742	\$ 123,608	9%	\$ 1,359,867	3%	\$ 1,344,507	1%	
Expenditure Summary										
	2012-2013	2013-2014	2014-2015	2014-2015	%	2015-2016	%	2015-2016	%	
	Actual	Actual	Budget	YTD to Dec		Requested	Chng	Adopted	Chng	
Emergency 911 Services	\$ 986,126	\$ 1,029,857	\$ 1,325,743	\$ 649,943	49%	\$ 1,359,866	3%	\$ 1,344,507	1%	
Total Expenditures	\$ 986,126	\$ 1,029,857	\$ 1,325,743	\$ 649,943	49%	\$ 1,359,866	3%	\$ 1,344,507	1%	

Emergency 911 Fund

Budget Detail											
Acct #:		2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Exp to Dec	% Exp	2015-2016 Requested	% Change	2015-2016 Adopted	% Change	
	Salaries and Wages	\$ 432,329	\$ 465,206	\$ 638,011	\$ 260,158	41%	\$ 638,011	0%	\$ 602,468	-6%	
	Overtime	11,014	42,045	15,000	33,317	222%	15,000	0%	51,000	240%	
	Part Time	79,214	30,507	30,000	11,792	39%	30,000	0%	30,600	2%	
	FICA	37,929	38,795	52,250	22,166	42%	52,250	0%	52,331	0%	
	VRS Retirement	58,443	61,464	105,008	28,337	27%	69,862	-33%	63,989	-39%	
	Hospital/Medical	115,463	137,721	138,012	91,811	67%	215,586	56%	209,736	52%	
	Group Life	4,966	5,505	8,422	3,023	36%	8,422	0%	7,169	-15%	
	457 Deferred Comp	1,239	1,726	1,680	1,085	65%	7,560	350%	2,940	75%	
	Professional Services	0	0	0	16,199	-	0	-	0	-	
	Repair and Maintenance	141,507	141,629	120,000	88,301	74%	118,222	-1%	118,222	-1%	
	Fleet	0	0	0	110	-	0	-	0	-	
	Utilities	0	0	5,754	2,580	45%	5,753	0%	6,550	14%	
	Postal Services	2	0	0	17	-	0	-	0	-	
	Telecommunications	461	221	10,523	3,014	29%	10,523	0%	14,620	39%	
	Lease/Rent of Equipment	20,152	20,377	42,298	19,925	47%	42,298	0%	42,048	-1%	
	Lease/Rent of Building	240	0	0	0	-	0	-	0	-	
	Travel and Training	5,003	8,554	3,806	6,089	160%	9,000	136%	9,000	136%	
	Dues and Association Memberships	856	856	1,100	0	0%	925	-16%	925	-16%	
	Office Supplies	3,352	3,820	2,000	1,368	68%	3,000	50%	3,000	50%	
	Uniforms & Wearing Apparel	1,312	0	0	0	-	5,600	-	5,600	-	
	Other Operating Supplies	42,234	42,426	41,000	17,042	42%	42,975	5%	42,975	5%	
	Capital Outlay	29,997	28,493	30,000	3,170	11%	4,000	-87%	4,000	-87%	
	Transfer to Risk Fund - Sale of Service	413	510	4,738	2,369	50%	4,738	0%	5,070	7%	
	Transfer to Technology Fund - Sale of Service	0	0	76,141	38,070	50%	76,141	0%	72,264	-5%	
	Total Operating Expenditures	\$ 986,126	\$ 1,029,857	\$ 1,325,743	\$ 649,943	49%	1,359,866	3%	\$ 1,344,507	1%	

Personnel Summary

Range	Class	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2015-2016 Requested	2015-2016 Adopted
	Emergency Communications Manager	1	1	1.0	1.0	1.0
	Emergency Communications Supervisor	1	1	1.0	4.0	4.0
	IT Specialist II	0	0	1.0	1.0	1.0
	Senior Dispatcher	0	0	1.0	0.0	0.0
	Dispatcher - Local & Comp. Board	11	11	15.0	12.0	12.0
	Number of Full-Time Positions	13	13	19.0	18.0	18.0

Social Services Fund

Description

The County provides a General Fund transfer to the Social Services Fund to support the operations of the Isle of Wight Department of Social Services. The Social Services Fund is a special revenue fund that accounts for the revenue and expenditures of the Department of Social Services. The Department of Social Services is a separate agency of Isle of Wight County Government under the auspicious of the Isle of Wight County Social Services Board. The Department of Social Services' mission is to enhance the quality of life by strengthening families and individuals, promoting safety and self-sufficiency through agency programs and community partnerships. The County provides local support to assist the Department of Social Services in administering a variety of human service programs for the citizens of Isle of Wight County including Adoption Services, Adult and Child Protective Services, Employment Services, Energy Assistance Services, Family Services, Foster Care, Medicaid, Supplemental Nutrition Assistance Program (SNAP) Services, Employment Services, and Energy Assistance.

Performance Measures/Statistics	2012	2013	2014
Snap Applications	1,144	1,147	1,150
Adult Medical Assistance Applications	322	469	627
Average Number of Active TANF Cases	148	131	109
Average Number of Active SNAP Cases	2,188	2,195	2,104
Number of Children in DSS Child Care	151	96	238
Average Cost per Child in DSS Child Care	\$732	\$1,887	\$816

Social Services Fund

Revenue									
	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 YTD to Dec	%	2015-2016 Requested	% Chng	2015-2016 Adopted	% Chg
Revenue from the State Govt.	\$ 692,834	\$ 637,863	\$ 849,394	\$ 308,636	36%	\$ 871,374	3%	\$ 871,374	3%
Revenue from the Federal Govt.	1,254,426	1,341,524	1,547,525	631,819	41%	1,585,544	2%	1,585,544	2%
Transfer from General Fund - Local Support	737,846	688,309	764,624	178,381	23%	807,398	6%	837,398	10%
Total Revenue	\$ 2,685,106	\$ 2,667,696	\$ 3,161,543	\$ 1,118,835	35%	\$ 3,264,316	3%	\$ 3,294,316	4%
Expenditure Summary									
	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 YTD to Dec	%	2015-2016 Requested	% Chng	2015-2016 Adopted	% Chg
Social & Welfare Services	\$ 2,685,106	\$ 2,667,982	\$ 3,161,543	\$ 1,336,489	42%	\$ 3,264,316	3%	\$ 3,294,316	4%
Total Expenditures	\$ 2,685,106	\$ 2,667,982	\$ 3,161,543	\$ 1,336,489	42%	\$ 3,264,316	3%	\$ 3,294,316	4%

NOTE: Local transfer was increased by \$30,000 to provide funding for estimated HI employer contribution rate adjustment impact to employees (2% of payroll).

Social Services Fund

Budget Detail									
Acct #:	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Exp to Dec	% Exp	2015-2016 Requested	% Change	2015-2016 Adopted	% Change
Social & Welfare Services	2,685,106	2,667,982	3,161,543	1,336,489	42%	3,264,316	3%	3,294,316	4%
Total Operating Expenditures	\$ 2,685,106	\$ 2,667,982	\$ 3,161,543	\$ 1,336,489	42%	\$ 3,264,316	3%	\$ 3,294,316	4%

NOTE: Local transfer was increased by \$30,000 to provide funding for estimated HI employer contribution rate adjustment impact to employees (2% of payroll).

Section 8 Housing Fund

Description

The Section 8 Housing Fund was eliminated with the adoption of the FY 2015-2016 Operating and Capital Budget. Administration of Isle of Wight County's Section 8 voucher program will be transferred to the Franklin Redevelopment and Housing Authority and the Suffolk Redevelopment and Housing Authority.

Section 8 Housing Fund

Revenue										
	2012-2013	2013-2014	2014-2015	2014-2015	%	2015-2016	%	2015-2016		
	Actual	Actual	Budget	YTD to Dec		Requested	Chng	Adopted		Ch
Revenue from the Federal Govt.	\$ 106,135	\$ 88,196	\$ 89,760	\$ 47,304	53%	\$ 0	-100%	\$ 0		-100%
Transfer from General Fund - Local Support	65,117	62,655	34,623		-	0	-100%	0		-100%
Total Revenue	\$ 171,252	\$ 150,851	\$ 124,383	\$ 47,304	38%	\$ 0	-100%	\$ 0		-100%
Expenditure Summary										
	2012-2013	2013-2014	2014-2015	2014-2015	%	2015-2016	%	2015-2016		
	Actual	Actual	Budget	YTD to Dec		Requested	Chng	Adopted		Ch
Section 8 Housing Services	\$ 171,250	\$ 150,852	\$ 124,383	\$ 74,467	60%	\$ 0	-100%	\$ 0		-100%
Total Expenditures	\$ 171,250	\$ 150,852	\$ 124,383	\$ 74,467	60%	\$ 0	-100%	\$ 0		-100%

Section 8 Housing Fund

Budget Detail										
Acct #:		2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Exp to Dec	% Exp	2015-2016 Requested	% Change	2015-2016 Adopted	% Change
	Salaries and Wages	\$ 126,197	\$ 91,537	\$ 87,345	\$ 43,673	50%	\$ 0	-100%	\$ 0	-100%
	Overtime	0	0	0	0	-	0	-	0	-
	Part Time	0	20,105	0	11,528	-	0	-	0	-
	FICA	8,753	7,924	6,682	3,933	59%	0	-100%	0	-100%
	VRS Retirement	19,434	12,800	10,560	5,280	50%	0	-100%	0	-100%
	Hospital/Medical	10,113	12,104	11,988	6,690	56%	0	-100%	0	-100%
	Group Life	1,502	1,026	1,153	520	45%	0	-100%	0	-100%
	457 Deferred Comp	1,260	840	840	420	50%	0	-100%	0	-100%
	Fleet	806	605	0	0	-	0	-	0	-
	Advertising	402	0	0	0	-	0	-	0	-
	Postal Services	1,150	994	1,800	616	34%	0	-100%	0	-100%
	Telecommunications	0	0	234	101	43%	0	-100%	0	-100%
	Travel and Training	451	0	0	0	-	0	-	0	-
	Operating Expense	0	35	0	0	-	0	-	0	-
	Office Supplies	706	456	1,000	429	43%	0	-100%	0	-100%
	Copier	0	1,354	1,355	564	42%	0	-100%	0	-100%
	Transfer to Risk Fund - Sale of Service	476	1,072	1,426	713	50%	0	-100%	0	-100%
Total Operating Expenditures		\$ 171,250	\$ 150,852	\$ 124,383	\$ 74,467	60%	-	-	\$ -	-100%

NOTE: Program administrators to 232 units leased in the County. Program will continue with Administration by VHDA via neighboring jurisdictions.

Personnel Summary						
Range	Class	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2015-2016 Requested	2015-2016 Adopted
	Section 8 Housing Director	1	1	1.0	0.0	0.0
	Homeownership Program Assistant	0	0	1.0	0.0	0.0
Number of Full-Time Positions		1	1	2.0	0.0	0.0

Comprehensive Services Act (CSA) Fund

Description

The Comprehensive Services Act (CSA) Fund is a special revenue fund that accounts for the revenue and expenditures of CSA services provided to at-risk youth and families in Isle of Wight County. The County contracts with the City of Suffolk to administer the CSA Program in Isle of Wight County. The County provides a transfer from the general fund in support of the CSA Program. The CSA is administered by an appointed board comprised of representatives from Social Services, Juvenile Court Services, the Community Services Board, the Health Department, Public Schools, Police, a Private and Public Provider, and Parent Representative.

FY 15 Accomplishments

- Increased the number of prevention services as opposed to foster care placements by 17%.
- Significantly reduced the number of children in foster care.
- Diverted non-mandated children from use of Comprehensive Services Act funds to State Mental Health Initiative funds which require no local cash match.

FY 16 Objectives

- To reduce the length of stay in foster care placements.
- To maintain the cost per child average at or below the State average.
- To continue to increase the number of prevention services provided versus foster care placements.

Performance Measures/Statistics	FY 14 Actual	FY 15 Estimate	FY 16 Estimate
Number of Children Receiving CSA Services	30	25	25
Average Cost Per Child for CSA Services	\$29,261	\$26,691	\$25,000
Length of Stay in Treatment Foster Care Placements	9.5 years	2 years	1.5 years
Prevention Services Provided versus Foster Care Placements	48%	52%	55%

Comprehensive Services Act Fund

Revenue									
	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 YTD to Dec	%	2015-2016 Requested	% Chng	2015-2016 Adopted	% Ch
Revenue from the State Govt.	\$ 317,696	\$ 253,092	\$ 337,251	\$ 43,395	13%	\$ 226,565	-33%	\$ 226,565	-33%
Transfer from General Fund - Local Support	204,441	221,867	268,336	-	-	218,970	-18%	268,970	0%
Total Revenue	\$ 522,137	\$ 474,959	\$ 605,587	\$ 43,395	7%	\$ 445,535	-26%	\$ 495,535	-18%
Expenditure Summary									
	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 YTD to Dec	%	2015-2016 Requested	% Chng	2015-2016 Adopted	% Ch
Comprehensive Services Act	\$ 522,137	\$ 474,960	\$ 605,587	\$ 111,727	18%	\$ 445,535	-26%	\$ 495,535	-18%
Total Expenditures	\$ 522,137	\$ 474,960	\$ 605,587	\$ 111,727	18%	\$ 445,535	-26%	\$ 495,535	-18%

Comprehensive Services Act Fund

Budget Detail									
Acct #:	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Exp to Dec	% Exp	2015-2016 Requested	% Change	2015-2016 Adopted	% Change
CSA Contracted Services	499,664	474,960	569,621	89,174	16%	400,375	-30%	450,375	-21%
Administrative Support - Suffolk	22,473	0	35,966	22,580	63%	45,160	26%	45,160	26%
Total Operating Expenditures	\$ 522,137	\$ 474,960	\$ 605,587	\$ 111,727	18%	\$ 445,535	-26%	\$ 495,535	-18%

County Fair Fund

Description

The County Fair Fund accounts for the revenues and expenses of the annual Isle of Wight County Fair. The County Fair is held each fall and provides numerous activities and events such as national, regional, and local entertainers, a tractor pull and ATV challenge, agricultural competitions, craft demonstrations, and rides. The 2014 County Fair was attended by over 25,000 visitors and received numerous awards from the Virginia Fair Association and International Association of Fairs.

County Fair Fund

Revenue									
	2012-2013	2013-2014	2014-2015	2014-2015	%	2015-2016	%	2015-2016	
	Actual	Actual	Budget	YTD to Dec		Requested	Chng	Adopted	Ch
Space Rental - Concessions	\$ 13,210	\$ 18,410	\$ 12,500	\$ 9,400	75%	\$ 12,500	0%	\$ 12,500	0%
Space Rental - Games	0	0	0	0	-	0	-	0	-
Space Rental - Arts & Crafts	2,495	6,326	4,000	3,759	94%	4,000	0%	4,000	0%
Space Rental - Commercial	15,042	13,477	12,500	10,013	80%	12,650	1%	12,650	1%
Space Rental - Non-profit	505	3,672	3,000	372	12%	500	-83%	500	-83%
Equipment Rental	468	0	0	800	-	1,000	-	1,000	-
Midway Commissions	38,319	43,846	43,500	6,051	14%	45,000	3%	45,000	3%
Fees - Competition	949	1,166	1,000	1,609	161%	1,500	50%	1,500	50%
Fees - Pageant	24,360	18,085	9,000	4,530	50%	6,000	-33%	6,000	-33%
Fees - Seafood Fest	12,902	15,557	15,000	15,389	103%	15,000	0%	15,000	0%
Sales - Soft Drinks	0	0	0	0	-	0	-	0	-
Sales - Beer	34,857	22,724	22,500	13,186	59%	27,500	22%	27,500	22%
Sales - Ice	2,460	3,093	3,000	1,980	66%	3,000	0%	3,000	0%
Sales - Admissions	123,030	192,829	200,000	135,095	68%	200,000	0%	200,000	0%
Sales - Motor Sport Admissions	0	0	0	0	-	31,550	-	31,550	-
Sales - Concert Tickets	0	0	0	0	-	2,000	-	2,000	-
Advance Ticket Commissions	750	0	0	16,943	-	0	-	0	-
Fees - Car Show	0	160	200	0	0%	1,500	650%	1,500	650%
Corporate Sponsors	16,160	35,960	30,000	12,325	41%	35,000	17%	27,637	-8%
Fundraising	180	0	7,998	0	0%	8,000	0%	8,000	0%
	0	0	0	0	-	0	-	0	-
Transfer from General Fund - Local Support	0	0	0	0	-	0	-	(0)	-
Total Revenue	\$ 285,687	\$ 375,305	\$ 364,198	\$ 231,452	64%	\$ 406,700	12%	\$ 399,337	10%
Expenditure Summary									
	2012-2013	2013-2014	2014-2015	2014-2015	%	2015-2016	%	2015-2016	%
	Actual	Actual	Budget	YTD to Dec		Requested	Chng	Adopted	Ch
County Fair Operations	\$ 277,759	\$ 332,066	\$ 364,198	\$ 349,913	96%	\$ 406,700	12%	\$ 399,337	10%
Total Expenditures	\$ 277,759	\$ 332,066	\$ 364,198	\$ 349,913	96%	\$ 406,700	12%	\$ 399,337	10%

County Fair Fund

Budget Detail										
Acct #:		2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Exp to Dec	% Exp	2015-2016 Requested	% Change	2015-2016 Adopted	% Change
A	Overtime	\$ 0	\$ 0	\$ 17,000	\$ 15,532	91%	\$ 20,000	18%	\$ 17,340	2%
	FICA	0	0	1,301	1,140	88%	1,530	18%	1,327	2%
	Marketing	16,048	15,511	28,750	28,441	99%	28,750	0%	28,750	0%
	Postal Services	75	49	100	30	30%	100	0%	100	0%
	Telecommunications	0	0	0	0	-	0	-	0	-
	Lease/Rent of Equipment	40,380	45,572	57,250	50,210	88%	56,000	-2%	56,000	-2%
	Travel and Training	3,189	8,070	3,000	2,742	91%	7,500	150%	3,000	0%
	Operating Expenses	42,019	82,743	62,910	74,427	118%	60,350	-4%	60,350	-4%
	Dues and Association Memberships	100	175	250	125	50%	250	0%	250	0%
	Office Supplies	337	968	1,000	372	37%	1,000	0%	1,000	0%
	Pageant Expense	15,906	19,376	20,140	15,613	78%	20,170	0%	20,170	0%
	Entertainment	127,159	140,313	145,997	153,280	105%	156,050	7%	156,050	7%
	Concessions	20,735	7,337	4,000	1,900	48%	3,000	-25%	3,000	-25%
	4-H Awards	0	2,015	3,000	2,725	91%	3,000	0%	3,000	0%
	Sponsorships/Books	521	0	1,500	0	0%	1,500	0%	1,500	0%
	Prepays & Deposits	2,227	7,973	8,000	0	0%	3,000	-63%	3,000	-63%
	Car Show	9,063	640	2,000	439	22%	2,000	0%	2,000	0%
	Fundraising	0	1,324	8,000	2,938	37%	8,000	0%	8,000	0%
	Seafood Fest	0	0	0	0	-	14,500	-	14,500	-
	Demolition Derby	0	0	0	0	-	8,000	-	8,000	-
	Truck & Tractor Pull	0	0	0	0	-	12,000	-	12,000	-
Total Operating Expenditures		\$ 277,759	\$ 332,066	\$ 364,198	\$ 349,913	96%	\$ 406,700	12%	\$ 399,337	10%

NOTE A: Includes \$17,000 from Sheriff OT to County Fair at request of Sheriff to properly reflect cost center.

Grants Fund

Description

The Grants Fund is a special revenue fund that provides for required local matching contributions to State, Federal, and private grant sources anticipated to be secured by County departments for various activities, programs, and services for the citizens of Isle of Wight County.

Grants Fund

Revenue										
	2012-2013	2013-2014	2014-2015	2014-2015	%	2015-2016	%	2015-2016		
	Actual	Actual	Budget	YTD to Dec		Requested	Chng	Adopted		Ch
Transfer from General Fund - Local Support	\$ 0	\$ 0	\$ 142,000	\$ 0	0%	\$ 142,000	0%	\$ 142,000		0%
HOME Annual Allocation	0	65,095	57,314	0	0%	57,314	0%	57,314		0%
Total Revenue	\$ 0	\$ 65,095	\$ 199,314	\$ 0	0%	\$ 199,314	0%	\$ 199,314		0%
Expenditure Summary										
	2012-2013	2013-2014	2014-2015	2014-2015	%	2015-2016	%	2015-2016		
	Actual	Actual	Budget	YTD to Dec		Requested	Chng	Adopted		Ch
Grants Operating Expenditures	\$ 0	\$ 0	\$ 199,314	\$ 137,030	69%	\$ 199,314	0%	\$ 199,314		0%
Total Expenditures	\$ 0	\$ 0	\$ 199,314	\$ 137,030	69%	\$ 199,314	0%	\$ 199,314		0%

Grants Fund

Budget Detail

Acct #:	2012-2013 Actual		2013-2014 Actual		2014-2015 Budget		2014-2015 Exp to Dec		% Exp	2015-2016 Requested		% Change	2015-2016 Adopted		% Change
Local Cash Match Requirements	\$	0	\$	0	\$	142,000	\$	83,605	59%	\$	142,000	0%	\$	142,000	0%
HOME Grant Allocation:		0		0		57,314		53,425	93%		57,314	0%		57,314	0%
Total Operating Expenses	\$	0	\$	-	\$	199,314	\$	137,030	69%	\$	199,314	0%	\$	199,314	0%

ENTERPRISE FUNDS



Local Roots, Global Reach

ISLE OF WIGHT
COUNTY, VIRGINIA

Public Utilities Fund

Description

The Public Utilities Fund is an enterprise fund which accounts for the revenues and expenditures of the County's water and sewer services. The Division of Public Utilities is responsible for supplying water and sewer services to residents and businesses throughout the County. The Division currently owns and operates nineteen (19) water systems and thirty-one (31) sewer stations providing services to approximately 3,992 customers. The Division is actively involved in the expansion of new water and sewer service to County sponsored industrial projects as well as developer installed commercial and residential projects. The Division is dedicated to long-term planning for permanent water sources and for treatment and transmission systems through its involvement with the Western Tidewater Water Authority (WTWA).

FY 15 Accomplishments

- Received two grants totaling \$95,000 from the Virginia Department of Health for Zuni and Lawnes Point improvements.
- Installed a new water meter at Red Oaks to provide upgraded service in conjunction with on-site watermain replacement project.
- Completed a GIS water/sewer layer update.
- Completed the Carrollton Forest smoke testing and associated work plan.
- Completed Windsor water system improvements installing chlorination.
- Achieved zero capacity related sanitary sewer overflows.
- Finalized a water and sewer rate study.
- Installed a new wastewater pump station at Windsor Middle School.

FY 16 Objectives

- To provide site plan review applicants with required comments within 30 days.
- To continue to meet all drinking water quality standards per Virginia Department of Health regulations.
- To continue efforts to reduce sanitary sewer overflows in accordance with Special Order by Consent.
- To plan for future water and sewer sources to newly developed areas of the county.
- To increase the public utilities customer base and become a self-sustaining fund.

Performance Measures/Statistics	FY 14 Actual	FY 15 Estimate	FY 16 Estimate
Number of Water Customers	3,179	3,189	3,214
Number of Sewer Customers	2,426	2,547	2,577
Number of Sanitary Sewer Overflows	0	0	0
Miss Utility Tickets	2,413	2,283	2,300

Public Utility Fund

Revenue									
	2012-2013	2013-2014	2014-2015	2014-2015	%	2015-2016	%	2015-2016	%
	Actual	Actual	Budget	YTD to Dec		Requested	Chng	Adopted	Chng
Water Connection Fees	\$ 222,583	\$ 232,000	\$ 80,000	\$ 98,510	123%	\$ 100,000	25%	\$ 123,000	54%
New Account Fee	13,100	14,273	5,000	7,890	158%	8,000	60%	15,000	200%
Administration Fee	3,841	54,675	10,000	24,074	241%	20,000	100%	50,000	400%
Sewage Connection Fees	245,356	244,000	88,000	104,000	118%	108,000	23%	111,000	26%
Disconnect/Reconnect Fees	16,687	18,563	15,000	8,063	54%	15,000	0%	15,000	0%
Property Rental	27,774	27,774	24,150	1	0%	27,773	15%	27,773	15%
Interest Charges on Late Payments	17,967	16,334	8,000	1,483	19%	1,000	-88%	10,000	25%
Late Fee	41,604	14,053	10,000	8,128	81%	10,000	0%	15,000	50%
Sewage Collection Fees	1,032,516	1,158,593	1,125,000	537,547	48%	1,246,600	11%	1,246,600	11%
Sewage Treatment Fees	59,116	111,687	100,000	40,179	40%	100,000	0%	100,000	0%
Sale of Water	1,880,696	2,171,461	2,300,000	1,157,764	50%	2,530,700	10%	2,530,700	10%
Miscellaneous	5,311	19,371	500	3,151	630%	500	0%	27,775	545%
Interest on Bonds	29,788	0	0	0	-	0	-	0	-
Transfer from General Fund - Local Support	1,131,076	2,313,266	5,954,960	0	0%	5,520,187	-7%	5,239,527	-12%
Total Revenue	\$ 4,727,415	\$ 6,396,051	\$ 9,720,610	\$ 1,990,790	20%	\$ 9,687,760	0%	\$ 9,511,375	-2%
Expenditure Summary									
	2012-2013	2013-2014	2014-2015	2014-2015	%	2015-2016	%	2015-2016	%
	Actual	Actual	Budget	YTD to Dec		Requested	Chng	Adopted	Chng
Public Utilities Fund - Administration	\$ 412,833	\$ 377,677	\$ 361,601	\$ 162,508	45%	\$ 357,507	-1%	\$ 375,600	4%
Public Utilities Fund - Sewer Services	417,629	413,837	558,404	180,045	32%	779,727	40%	739,105	32%
Public Utilities Fund - Water Services	1,969,518	1,710,825	5,264,001	2,028,573	39%	5,407,636	3%	5,116,950	-3%
Public Utilities Fund - Nondepartmental	1,927,435	2,147,491	3,536,605	268,026	8%	3,142,890	-11%	3,279,720	-7%
Total Expenditures	\$ 4,727,415	\$ 4,649,830	\$ 9,720,610	\$ 2,639,152	27%	\$ 9,687,760	0%	\$ 9,511,375	-2%

Public Utilities Fund - Administration

Budget Detail										
Acct #:		2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Exp to Dec	% Exp	2015-2016 Requested	% Change	2015-2016 Adopted	% Change
	Salaries and Wages	239,033	\$ 207,538	\$ 221,863	\$ 101,946	46%	\$ 221,863	0%	\$ 228,573	3%
	Overtime	249	14	0	0	-	0	-	0	-
	Part Time	0	0	0	0	-	0	-	0	-
	FICA	16,683	14,523	16,973	7,249	43%	16,973	0%	17,486	3%
	VRS Retirement	35,824	30,012	25,764	11,935	46%	25,764	0%	24,808	-4%
	Hospital/Medical	42,043	46,872	45,493	26,869	59%	45,493	0%	58,622	29%
	Group Life	2,772	2,434	2,929	1,213	41%	2,929	0%	2,720	-7%
	457 Deferred Comp	1,644	1,534	1,176	714	61%	1,176	0%	1,596	36%
	Professional Services	18,667	7,566	8,000	0	0%	8,000	0%	8,000	0%
	Contracted Services	4,124	4,222	5,825	1,023	18%	4,000	-31%	4,000	-31%
	Advertising	243	0	300	0	0%	500	67%	500	67%
	Fleet	2,073	1,274	1,925	348	18%	1,925	0%	2,105	9%
	Risk Management	16,433	17,125	0	0	-	0	-	0	-
	Postal Services	11,978	13,495	15,000	7,446	50%	11,600	-23%	11,600	-23%
	Telecommunications	499	515	2,275	880	39%	2,275	0%	2,330	2%
	Lease/Rent of Equipment	1,420	1,038	0	0	-	0	-	0	-
	Travel and Training	1,595	395	1,000	128	13%	3,000	200%	1,250	25%
	Operating Expense	12,243	19,607	4,535	1,283	28%	5,370	18%	5,370	18%
	Dues and Association Memberships	0	0	75	55	73%	600	700%	600	700%
	Office Supplies	3,672	7,050	6,930	1,037	15%	4,500	-35%	4,500	-35%
	Uniforms & Wearing Apparel	705	500	500	38	8%	500	0%	500	0%
	Copier Costs	0	0	1,039	346	33%	1,039	0%	1,039	0%
	Capital Outlay	933	1,965	0	0	-	0	-	0	-
Total Operating Expenses		\$ 412,833	\$ 377,677	\$ 361,601	\$ 162,508	45%	\$ 357,507	-1%	\$ 375,600	4%

Personnel Summary						
Range	Class	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2015-2016 Requested	2015-2016 Adopted
	Director of General Services	0.5	0.5	0.50	0.500	0.50
	Assistant Director of General Services	0.0	0.0	0.15	0.150	0.15
	Operations Manager	1.0	1.0	1.00	1.000	1.00
	Sr. Utilities Acct Tech	1.0	1.0	1.00	1.000	1.00
	Utilities Acct Tech	1.0	1.0	1.00	1.000	1.00
	Administrative Assistant	1.0	1.0	1.00	1.000	1.00
Number of Full-Time Positions		4.5	4.5	4.65	4.65	4.65

Public Utilities Fund - Sewer Services

Budget Detail											
Acct #:		2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Exp to Dec	% Exp	2015-2016 Requested	% Change	2015-2016 Adopted	% Change	
	Salaries and Wages	\$ 127,187	\$ 128,608	\$ 171,453	\$ 64,994	38%	\$ 214,453	25%	\$ 216,933	27%	
	Overtime	6,168	7,144	15,000	3,022	20%	15,000	0%	15,300	2%	
	Part Time	0	0	0	0	-	0	-	0	-	
	FICA	9,107	9,502	14,264	4,847	34%	17,553	23%	17,766	25%	
	VRS Retirement	19,478	18,970	19,889	7,182	36%	24,168	22%	22,948	15%	
	Hospital/Medical	50,615	54,127	68,292	25,515	37%	80,269	18%	90,912	33%	
	Group Life	1,505	1,520	2,263	707	31%	2,831	25%	2,581	14%	
	457 Deferred Comp	807	841	1,260	422	34%	1,680	33%	2,100	67%	
	Repairs and Maintenance	37,425	47,501	90,000	5,871	7%	75,000	-17%	75,000	-17%	
	Contracted Services	419	1,970	14,750	17,745	120%	30,000	103%	30,000	103%	
	Sewage Treatment Services	56,221	55,256	50,000	16,807	34%	55,000	10%	55,000	10%	
	Fleet	24,906	15,253	31,444	5,823	19%	30,524	-3%	30,935	-2%	
	Risk Management	3,595	3,643	0	0	-	0	-	0	-	
	Utilities	61,799	56,557	60,000	22,443	37%	60,000	0%	60,000	0%	
	Telecommunications	815	821	2,520	1,247	49%	2,800	11%	3,300	31%	
	Travel and Training	0	340	1,500	0	0%	5,000	233%	880	-41%	
	Uniforms & Wearing Apparel	2,728	2,624	3,000	1,195	40%	3,100	3%	3,100	3%	
	Other Operating	13,689	9,161	9,110	1,565	17%	9,180	1%	9,180	1%	
	Dues & Association Memberships	0	0	660	658	100%	670	2%	670	2%	
	Capital Outlay	1,165	0	3,000	0	0%	152,500	4983%	102,500	3317%	
Total Operating Expenses		\$ 417,629	\$ 413,837	\$ 558,404	\$ 180,045	32%	\$ 779,728	40%	\$ 739,105	32%	
Personnel Summary											
Range	Class	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2015-2016 Requested	2015-2016 Adopted					
	Pump Station Mechanic	2.0	2.0	2.0	2.0	2.0					
	Codes Compliance Inspector	1.0	1.0	1.0	1.0	1.0					
	Electronics Technician	0.0	0.0	0.0	1.0	1.0					
	Utility System Worker	2.0	2.0	2.0	2.0	2.0					
Number of Full-Time Positions		5.0	5.0	5.0	6.0	6.0					

Public Utilities Fund - Water Services

Budget Detail

Acct #:	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Exp to Dec	% Exp	2015-2016 Requested	% Change	2015-2016 Adopted	% Change
Salaries and Wages	\$ 148,317	\$ 164,419	\$ 212,321	\$ 82,787	39%	\$ 214,862	1%	\$ 183,044	-14%
Overtime	3,913	4,691	10,000	1,736	17%	10,000	0%	10,200	2%
Part Time	0	0	0	0	-	0	-	0	-
FICA	11,110	12,325	17,008	6,141	36%	17,202	1%	14,783	-13%
VRS Retirement	22,210	22,712	23,650	9,284	39%	23,903	1%	18,932	-20%
Hospital/Medical	38,529	51,989	62,724	28,470	45%	62,724	0%	62,424	0%
Group Life	1,763	1,950	2,803	967	34%	2,837	1%	2,178	-22%
457 Deferred Comp	390	699	1,260	418	33%	1,260	0%	840	-33%
Repairs and Maintenance	72,039	47,067	70,000	11,473	16%	70,000	0%	70,000	0%
Contracted Services	22,879	13,251	54,300	12,213	22%	54,300	0%	54,300	0%
Fleet	30,061	26,903	40,800	10,138	25%	39,220	-4%	39,820	-2%
Risk Management	4,382	4,639	0	0	-	0	-	0	-
Utilities	20,336	20,205	1,886	7,002	371%	20,000	960%	20,000	960%
Telecommunications	609	641	2,520	1,311	52%	3,660	45%	3,880	54%
Travel and Training	88	783	1,900	0	0%	5,000	163%	880	-54%
Dues and Association Memberships	82,644	80,752	80,580	5,355	7%	54,970	-32%	54,970	-32%
Uniforms & Wearing Apparel	3,078	2,713	3,000	1,378	46%	3,625	21%	3,625	21%
Other Operating Supplies	0	0	13,250	11,664	88%	12,115	-9%	12,115	-9%
Bulk Water Purchase	1,499,849	1,255,089	1,462,000	530,426	36%	1,428,373	-2%	1,428,373	-2%
Water Supply Charges:									
WTWA Norfolk Water Contract			700,000	285,156	41%	781,741	12%	781,741	12%
WTWA Suffolk Water Contract			2,500,000	1,009,329	40%	2,204,844	-12%	2,204,844	-12%
Capital Outlay	7,321	0	4,000	13,326	333%	372,000	9200%	150,000	3650%
Total Operating Expenses	\$ 1,969,518	\$ 1,710,825	\$ 5,264,001	\$ 2,028,573	39%	\$ 5,382,636	2%	\$ 5,116,950	-3%

Personnel Summary

Range	Class	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2015-2016 Requested	2015-2016 Adopted
	Water Quality Technician	1.0	1.0	1.0	1.0	0.0
	Utilities System Mechanic	0.0	0.0	1.0	1.0	1.0
	Utilities System Foreman	1.0	1.0	1.0	1.0	1.0
	Utility System Worker	2.0	2.0	3.0	3.0	3.0
Number of Full-Time Positions		4.0	4.0	6.0	6.0	5.0

Public Utilities Fund - Nondepartmental

Budget Detail

Acct #:	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Exp to Dec	% Exp	2015-2016 Requested	% Change	2015-2016 Adopted	% Chang
Leave Compensation	\$ 0	\$ 7,924	\$ 10,000	\$ 0	0%	\$ 10,000	0%	\$ 10,000	0%
Leave Compensation - FICA	0	0	765	0	0%	765	0%	765	0%
Unemployment Expense	0	0	5,000	29	1%	5,000	0%	5,000	0%
Bad Debt Expense	0	0	3,000	0	0%	3,000	0%	3,000	0%
Depreciation	968,903	984,493	1,000,000	0	0%	1,000,000	0%	1,000,000	0%
Contingency	0	0	20,000	0	0%	100,000	400%	200,000	900%
Bond Principal	0	0	605,331	0	0%	110,000	-82%	110,000	-82%
Bond Interest	958,532	1,155,074	1,598,463	220,974	14%	1,620,079	1%	1,620,079	1%
Bond Coupon & Handling	0	0	200,000	0	0%	0	-100%	0	-100%
Transfer to Technology Fund - Sale of Service	0	0	53,448	26,724	50%	53,448	0%	87,436	64%
Transfer to Risk Fund - Sale of Service	0	0	40,598	20,299	50%	40,598	0%	43,440	7%
Transfer to Capital Projects - "Pay-Go"	0	0	0	0	-	350,000	-	200,000	-
Total Operating Expenses	\$ 1,927,435	\$ 2,147,491	\$ 3,536,605	\$ 268,026	8%	\$ 3,292,890	-7%	\$ 3,279,720	-7%

Stormwater Management Fund

Description

The Stormwater Management Fund provides for plan review and inspections services to ensure compliance with Federal, State and local stormwater management and erosion and sediment control laws and regulations. The Stormwater Fund operates as an enterprise fund with services provided with funds derived primarily from a \$6 monthly fee on equivalent residential units (ERU).

FY 15 Accomplishments

- Acquired \$393,000 in Stormwater Local Assistance Fund grant funding to develop the stormwater program and construct Best Management Practice facilities at four (4) County-owned parcels.
- Developed detailed construction plans for three Stormwater Local Assistance Fund projects.
- Established the Stormwater Division's role in Central Permitting including the creation of the appropriate accounts to receive and transmit payments to DEQ for VSMP Authority Permit issuance.

FY 16 Objectives

- To provide site plan review applicants with required comments within 30 days.
- To properly plan and implement the Erosion and Sediment Control Program to meet to meet or exceed State erosion and sediment control and Stormwater management regulations.
- To properly plan and implement the Stormwater Management Program to meet to meet or exceed State erosion and sediment control and Stormwater management regulations.
- To properly plan and implement the MS4 Program to meet to meet or exceed State regulations.

Performance Measures/Statistics	FY 14 Actual	FY 15 Estimate	FY 16 Estimate
Number of Plan Reviews	150	200	250
Percent of Site Plan Review Comments Provided within 30 Days	N/A	85%	100%
Erosion and Sediment Control Program meets/exceeds State regulations	Yes	Yes	Yes
Stormwater Management Program meets/exceeds State regulations	N/A	Yes	Yes
Number of Erosion & Sediment Control Inspections	1,097	650	800
Number of Stormwater Pollution Prevention Inspections	N/A	23	30
Stormwater Management Facility Inspections	45	67	67
Stormwater Outfall Inspections (MS4 Area Only)	18	44	44
Number of Municipal Stormwater Facility Inspections	3	5	18
Complaint Investigations	12	10	12

Stormwater Management Fund

Revenue									
	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 YTD to Dec	%	2015-2016 Requested	% Chng	2015-2016 Adopted	% Ch
Stormwater Utility Fee	\$ 0	\$ 1,632,386	\$ 1,638,173	\$ 1,633,980	100%	\$ 1,637,208	0%	\$ 1,637,208	0%
Stormwater Technology	0	0	0	1,214	-	0	-	0	-
Penalties and Interest	0	104	0	0	-	0	-	0	-
Interest Earnings	0	0	0	0	-	0	-	0	-
Permit and Inspection Fees	0	0	77,025	59,336	77%	70,000	-9%	70,000	-9%
Erosion & Sediment	0	0	0	2,030	-	0	-	0	-
Stormwater Erosion	0	0	0	2,030	-	0	-	0	-
VSMP Permit-State	0	0	0	2,968	-	0	-	0	-
Total Revenue	\$ 0	\$ 1,632,490	\$ 1,715,198	\$ 1,701,558	99%	\$ 1,707,208	0%	\$ 1,707,208	0%
Expenditure Summary									
	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 YTD to Dec	%	2015-2016 Requested	% Chng	2015-2016 Adopted	% Ch
Stormwater Management Services	\$ 0	\$ 347,844	\$ 1,715,198	\$ 245,806	14%	\$ 1,707,208	0%	\$ 1,707,208	0%
Total Expenditures	\$ 0	\$ 347,844	\$ 1,715,198	\$ 245,806	14%	\$ 1,707,208	0%	\$ 1,707,208	0%

Stormwater Management Fund

Budget Detail									
Acct #:	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Exp to Dec	% Exp	2015-2016 Requested	% Change	2015-2016 Adopted	% Change
Salaries and Wages	\$ 0	\$ 233,700	\$ 509,097	\$ 139,688	27%	\$ 460,097	-10%	\$ 533,914	5%
Overtime	0	0	0	0	-	0	-	0	-
Part Time	0	0	0	0	-	0	-	0	-
FICA	0	16,504	38,946	10,485	27%	35,197	-10%	40,844	5%
VRS Retirement	0	31,498	55,464	16,656	30%	50,871	-8%	55,822	1%
Hospital/Medical	0	34,950	102,024	30,803	30%	112,584	10%	111,888	10%
Group Life	0	2,716	6,720	1,775	26%	6,073	-10%	6,354	-5%
457 Deferred Comp	0	1,876	3,885	1,020	26%	3,948	2%	3,885	0%
Professional Services	0	5,941	25,000	0	0%	40,000	60%	40,000	60%
Contracted Services	0	0	10,000	3,915	39%	18,000	80%	18,000	80%
HRPDC Stormwater Management Fees	0	0	9,600	9,882	103%	6,514	-32%	6,514	-32%
Advertising	0	0	1,000	0	0%	1,000	0%	1,000	0%
Fleet	0	0	27,634	1,506	5%	20,334	-26%	20,455	-26%
Postal Services	0	2,860	6,000	46	1%	3,000	-50%	3,000	-50%
Telecommunications	0	0	4,080	1,138	28%	4,080	0%	3,319	-19%
Lease/Rent of Equipment	0	0	8,000	0	0%	0	-100%	0	-100%
Travel and Training	0	260	7,150	1,080	15%	14,000	96%	4,500	-37%
Dues and Association Memberships	0	9,631	3,229	1,248	39%	2,250	-30%	2,250	-30%
Office Supplies	0	2,699	8,000	1,181	15%	4,000	-50%	4,000	-50%
Uniforms	0	0	1,670	330	20%	1,095	-34%	1,095	-34%
Other Operating	0	2,608	6,750	3,016	45%	6,750	0%	6,750	0%
VSMP (State Rev Pass-thu)	0	0	0	2,968	-	0	-	0	-
Copier Costs	0	2,604	1,039	346	33%	1,039	0%	1,039	0%
Capital Outlay	0	0	18,000	0	0%	50,000	178%	0	-100%
Transfer to Risk Fund - Sale of Service	0	0	4,160	2,080	50%	4,160	0%	4,451	7%
Transfer to Technology Fund - Sale of Service	0	0	33,285	16,642	50%	33,285	0%	93,978	182%
Transfer to Capital Fund	0	0	650,000	0	0%	390,000	-40%	390,000	-40%
Designated for Stormwater Capital	0	0	174,465	0	0%	438,931	152%	354,151	103%
Total Operating Expenditures	\$ 0	\$ 347,844	\$ 1,715,198	\$ 245,806	14%	\$ 1,707,208	0%	\$ 1,707,208	0%

Personnel Summary

Range	Class	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2015-2016 Requested	% Change	2015-2016 Adopted	% Change
	Administrative Asst.	0	0	1.00	1.00		1.00	
	Director of General Services	0	0	0.25	0.25		0.25	
	Ass. Dir. of General Services	0	0	0.85	0.85		0.85	
	Capital Projects Engineer	0	0	1.00	1.00		1.00	
	Construction Supervisor (Report to PWA)	0	0	0.15	0.15		0.15	
	Construction Inspector (Report to PWA)	0	0	0.15	0.15		0.15	
	Deputy Clerk III	0	0	1.00	1.00		1.00	
	Engineering & Environmental Tech.	0	0	2.00	2.00		2.00	
	Environmental Program Manager	0	0	1.00	1.00		1.00	
	E & S Engineer	0	0	1.00	1.00		1.00	
	Jr. Accountant	0	0	1.00	0.00		0.00	
	Accounting Technician - (Report to Finance)	0	0	0.00	1.00		1.00	
	Engineer	0	0	1.00	1.00		1.00	
Number of Full-Time Positions		0	0.00	10.40	10.40		10.40	

INTERNAL SERVICE FUNDS



Local Roots, Global Reach

ISLE OF WIGHT
COUNTY, VIRGINIA

Technology Services Fund

Description

The Technology Services Fund is an internal service fund that accounts for the revenue and expenses of providing information technology and geographic information services to County departments on a cost allocation basis. The Department of Information Technology oversees the Technology Services Fund and facilitates the use of technology in providing services to the citizens of Isle of Wight County. The Department manages the County's network infrastructure; hardware, software and database resources; telephony, wireless, mobile, radio and other communications for County departments and Constitutional Offices; supports web and electronic services; and provides for the retention, back-up and recovery of data. The Department of Information Technology also manages GIS services to store, analyze and display spatial data relative to the physical characteristics of land in the County.

FY 15 Accomplishments

- Provided new upgraded fiber backbone through the County Government campus with links to the Young Lane Courts Building, Administration Building, Public Safety Building, Information Technology, and the Old Administration Building resulting in a network that is 10 times faster than the previous year.
- Designed and installed a wireless network at Heritage Park/Fairgrounds allowing for Charter Network Cable access to the park and support of E-Tix web-based ticket sales for the County Fair.
- Completed migration to Microsoft Office 365 saving \$40,000 in FY 15.
- Completed rebranding project technology updates including new employee identification badges, updates to the County website and PEG channel utilizing graphics, forms, wallpapers, and digital displays to reflect the County's new logo and branding initiative.
- Completed a major audio video overhaul of the PEG Channel and assumed responsibility for Board of Supervisors meetings, eliminating contracted services and saving money through in-house production and providing for enhanced video recording capabilities of County events. .
- Implemented a new helpdesk solution to handle service desk ticketing to streamline support and customer service to County departments.

FY 16 Objectives

- To continue to improve the speed and connectivity of the County's network infrastructure. **(SP1: Effective Governance and Community Partnerships)**
- To reduce downtime associated with hardware and software support issues. **(SP1: Effective Governance and Community Partnerships)**
- To increase the availability of services to citizens by expanding web-based electronic services. **(SP1: Effective Governance and Community Partnerships)**
- To advance the training opportunities provided to IT and GIS customers. **(SP1: Effective Governance and Community Partnerships)**

Performance Measures/Statistics	FY 14 Actual	FY 15 Estimate	FY 16 Estimate
Percent of time Network is available for customers	99%	99%	99%

Technology Services Fund

Revenue									
	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 YTD to Dec	%	2015-2016 Requested	% Chng	2015-2016 Adopted	% Chng
Transfer fr the GF - Sale of Service	\$ 904,320	\$ 965,779	\$ 777,863	\$ 388,932	50%	\$ 748,197	-4%	\$ 735,584	-5%
Transfer fr the 911 - Sale of Service	0	0	76,141	38,070	50%	73,000	-4%	72,264	-5%
Transfer fr the Public Utilities - Sale of Service	0	0	53,448	26,724	50%	88,000	65%	87,436	64%
Transfer fr the Stormwater - Sale of Service	0	0	33,285	16,642	50%	94,000	182%	93,978	182%
Transfer fr the Risk - Sale of Service	0	0	1,500	750	50%	1,000	-33%	1,027	-32%
Sale of Service - Smithfield Tourism	0	0	7,527	3,763	50%	8,900	18%	8,831	17%
Miscellaneous	0	0	0	0	-	0	-	0	-
Total Revenue	\$ 904,320	\$ 965,779	\$ 949,764	\$ 474,881	50%	\$ 1,013,097	7%	\$ 999,120	5%
Expenditure Summary									
	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 YTD to Dec	%	2015-2016 Requested	% Chng	2015-2016 Adopted	% Chng
Technology Services	\$ 904,320	\$ 965,779	\$ 949,764	\$ 432,070	45%	\$ 1,013,097	7%	\$ 999,120	5%
Total Expenditures	\$ 904,320	\$ 965,779	\$ 949,764	\$ 432,070	45%	\$ 1,013,097	7%	\$ 999,120	5%

Technology Services Fund

Budget Detail										
Acct #:		2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Exp to Dec	% Exp	2015-2016 Requested	% Change	2015-2016 Adopted	% Chang
	Salaries and Wages	\$ 317,273	\$ 322,832	\$ 368,638	\$ 161,476	44%	\$ 368,638	0%	\$ 381,755	4%
	Overtime	618	11	0	97	-	0	-	0	-
	Part Time	0	0	0	0	-	0	-	0	-
	FICA	22,989	22,992	28,201	11,400	40%	28,201	0%	29,204	4%
	VRS Retirement	48,799	47,726	44,568	19,607	44%	40,366	-9%	41,929	-6%
	Hospital/Medical	53,049	67,325	81,684	37,656	46%	95,816	17%	89,148	9%
	Group Life	3,751	3,838	4,866	1,959	40%	4,866	0%	4,543	-7%
	457 Deferred Comp	2,590	2,502	2,940	1,260	43%	3,360	14%	2,940	0%
	Professional Services	25,667	53,221	25,000	4,058	16%	50,000	100%	25,000	0%
	Repair and Maintenance	136,564	144,926	15,000	4,673	31%	15,000	0%	15,000	0%
	Computer Software Maint Services	0	54,329	277,100	161,237	58%	257,650	-7%	277,057	0%
	Postal Services	50	52	100	45	45%	100	0%	100	0%
	Telecommunications	139,469	135,378	6,201	3,041	49%	5,600	-10%	5,552	-10%
	Travel and Training	6,196	2,106	8,000	285	4%	8,000	0%	8,000	0%
	Dues and Association Memberships	738	1,874	0	0	-	0	-	0	-
	Office Supplies	4,026	4,433	5,000	442	9%	5,000	0%	3,000	-40%
	Fleet	0	0	0	448	-	0	-	0	-
	Other Operating Supplies	13,541	3,363	0	0	-	0	-	5,753	-
	Capital Outlay	129,003	98,872	80,000	23,154	29%	130,500	63%	107,500	34%
	Transfer to Risk Fund - Sale of Service	0	0	2,466	1,233	50%	0	-100%	2,639	7%
Total Operating Expenses		\$ 904,320	\$ 965,779	\$ 949,764	\$ 432,070	45%	\$ 1,013,097	7%	\$ 999,120	5%

Personnel Summary

Range	Class	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2015-2016 Requested	2015-2016 Adopted
	Director	1	1	1.0	1.0	1.0
	Network Manager	1	1	1.0	1.0	1.0
	Web Services Coordinator	0	0	1.0	1.0	1.0
	GIS Manager	1	1	1.0	1.0	1.0
	IT Support Specialist II	1	1	1.0	1.0	1.0
	Informatio Services Specialist	1	1	1.0	1.0	1.0
	GIS Support Technician	1	1	1.0	1.0	1.0
	IT Support Specialist I	1	1	1.0	1.0	1.0
Number of Full-Time Positions		7	7	8.0	8.0	8.0

Risk Management

Description

The Risk Management Fund is an internal service fund that accounts for the County's general liability, health, and worker's compensation insurances and health and safety program activities. The Risk Management Division operates under the management of the Department of Human Resources and serves as a strategic partner within the organization to promote a safe and healthy working environment and compliance with OSHA and other Federal and State regulations. Revenue to support the County's Risk Management program activities and insurances are derived from an allocation of costs to the County's various operating funds.

FY 15 Accomplishments

- Revised the County's Illness and Injury Reporting Policy and transitioned to the Company Nurse 24-hour triage service provided by VACORP Insurance to reduce the liability incurred by supervisors, lower claim costs, and allow for faster claims processing.
- Promoted a healthy County workforce through the establishment of employee wellness programs including Weight Watchers At Work, Educational Lunch and Learns, Events, Fitness Activities, and Onsite Health Screenings.
- Created the County's first-ever annual Safety and Wellness Fair for employees, providing interactive demonstrations and educational materials for County employees.
- Introduced a positive safety and wellness culture through the enhancement of County-offered training and development activities, special events, and the newly founded Employee Safety and Wellness Council representing every County department/office.

FY 16 Accomplishments

- To reduce the number of recordable injuries by 10% compared to FY 15. **(SP4 – Funding for the Future)**
- To reduce the number of lost work days by 15% compared to FY 15. **(SP4 – Funding for the Future)**
- To decrease the County's Workers' Compensation Claim Costs by 10% compared to FY 15. **(SP4 – Funding for the Future)**
- To increase employee participation Safety and Wellness Programs by 10% compared to FY 2015. **(SP4 – Funding for the Future)**

Performance Measures/Statistics	FY 14 Actual	FY 15 Estimate	FY 16 Estimate
Percent Reduction in Recordable Injuries Filed	N/A	N/A	10%
Percent Reduction in Lost Work Days Due to Injury	N/A	N/A	15%
Value of Workers Compensation Claims	\$40,830	\$40,000	\$36,000
Percent Increase in the Number of Employees Participating in Safety Training Sessions or Activities	N/A	N/A	10%
Percent Increase in the Number of Employees Participating in Wellness Programs	N/A	N/A	10%

Risk Management Fund

Revenue										
	2012-2013	2013-2014	2014-2015	2014-2015	%	2015-2016	%	2015-2016	%	
	Actual	Actual	Budget	YTD to Dec		Requested	Chng	Adopted	Chng	
Transfer fr the GF - Sale of Service	\$ 0	\$ 357,908	\$ 452,024	\$ 226,012	50%	\$ 498,958	10%	\$ 483,261	7%	
Transfer fr the 911 - Sale of Service	0	0	4,738	2,369	50%	5,230	10%	5,070	7%	
Transfer fr the Section 8 - Sale of Service	0	0	1,426	713	50%	1,574	10%	0	-100%	
Transfer fr the Public Utilities - Sale of Service	0	0	40,598	20,299	50%	44,813	10%	43,440	7%	
Transfer fr the Stormwater - Sale of Service	0	0	4,160	2,080	50%	4,592	10%	4,451	7%	
Transfer fr the Technology - Sale of Service	0	0	2,466	1,233	50%	2,722	10%	2,639	7%	
Insurance Recoveries	0	0	0	500	-	0	-	0	-	
Sale of Service - Smithfield Tourism	0	0	1,000	0	0%	1,104	10%	1,070	7%	
Total Revenue	\$ 0	\$ 357,908	\$ 506,412	\$ 253,206	50%	\$ 558,993	10%	\$ 539,931	7%	
Expenditure Summary										
	2012-2013	2013-2014	2014-2015	2014-2015	%	2015-2016	%	2015-2016	%	
	Actual	Actual	Budget	YTD to Dec		Requested	Chng	Adopted	Chng	
Risk Management (WComp/Property/Central Training)	\$ 0	\$ 357,908	\$ 506,412	\$ 411,606	81%	\$ 558,993	10%	\$ 539,931	7%	
Total Expenditures	\$ 0	\$ 357,908	\$ 506,412	\$ 411,606	81%	\$ 558,993	10%	\$ 539,931	7%	

Risk Management Fund

Budget Detail

Acct #:	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Exp to Dec	% Exp	2015-2016 Requested	% Change	2015-2016 Adopted	% Change
Salaries and Wages	\$ 0	\$ 0	\$ 51,876	\$ 17,531	34%	\$ 51,876	0%	\$ 47,684	-8%
Overtime	0	0	0	0	-	0	-	0	-
Part Time	0	0	0	0	-	0	-	0	-
FICA	0	0	3,969	1,329	33%	3,969	0%	3,648	-8%
VRS Retirement	0	0	6,272	1,698	27%	5,680	-9%	4,717	-25%
Hospital/Medical	0	0	11,988	0	0%	11,977	0%	0	-100%
Group Life	0	0	685	200	29%	685	0%	567	-17%
457 Deferred Comp	0	0	420	158	38%	420	0%	420	0%
Repair & Maintenance	0	0	150	0	0%	850	467%	850	467%
Postal Services	0	0	20	0	0%	20	0%	20	0%
Telecommunications	0	0	0	0	-	0	-	0	-
Insurance Premiums - Line of Duty	0	64,589	67,000	66,290	99%	77,000	15%	77,000	15%
Insurance Premiums - Workers Compensation	0	160,696	150,000	155,790	104%	180,000	20%	180,000	20%
Insurance Premiums - Property	0	59,593	62,000	67,445	109%	82,000	32%	82,000	32%
Insurance Premiums - Motor Vehicle	0	58,401	82,000	68,887	84%	80,000	-2%	80,000	-2%
Insurance Premiums - Surety Bonds	0	539	800	775	97%	800	0%	800	0%
Insurance Premiums - Public Officials Liability	0	5,354	7,000	5,354	76%	7,000	0%	7,000	0%
Insurance Premiums - General Liability	0	8,736	21,000	13,283	63%	15,000	-29%	15,000	-29%
Travel and Training	0	0	7,685	275	4%	6,308	-18%	6,300	-18%
Operating Expense	0	0	0	449	-	500	-	500	-
Dues & Memberships	0	0	150	0	0%	0	-100%	0	-100%
Claims Payments - Deductibles	0	0	31,553	1,198	4%	31,553	0%	30,598	-3%
Health & Wellness	0	0	234	249	107%	1,500	541%	1,500	541%
Office Supplies	0	0	110	0	0%	355	223%	300	173%
Capital Outlay	0	0	0	9,944	-	0	-	0	-
Transfer to Technology Fund - Sale of Service	0	0	1,500	750	50%	1,500	0%	1,027	-32%
Total Operating Expenses	\$ 0	\$ 357,908	\$ 506,412	\$ 411,606	81%	\$ 558,993	10%	\$ 539,931	7%

Personnel Summary

Range	Class	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2015-2016 Requested	2015-2016 Adopted
	Risk Management Coordinator	0	0	1.0	1.0	1.0
Number of Full-Time Positions		0	0	1.0	1.0	1.0

SCHOOL OPERATING FUND



Local Roots, Global Reach

ISLE OF WIGHT
COUNTY, VIRGINIA

Schools Operating Fund

Description

The Isle of Wight County School Division operates under the jurisdiction of the five member County School Board who are elected by the citizens. The curriculum includes college preparatory instruction, vocational education, and special education. The School Division is comprised of five (5) elementary schools, two (2) middle schools, and two (2) high schools. Approximately 5,400 students are enrolled in Isle of Wight County public schools.

Goals and Objectives

- To increase academic achievement levels for all students.
- To provide rigorous academic programs and career preparation for all students.
- To recruit, hire, and retain a highly qualified, diverse staff.
- To ensure a safe, secure environment that stimulates learning.
- To expand and enhance communication opportunities with parents and community members.

Performance Measures/Statistics	2012	2013	2014
Student Enrollment (March ADM)	5,322	5,356	5,331
On-Time Graduation Rate	87.0%	88.9%	92.6%
Drop Out Rate	6.6%	6.7%	3.6%
Percent of Schools Accredited	100%	100%	100%

School Operating Fund

Revenue										
	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 YTD to Dec	%	2015-2016 Requested	% Chng	2015-2016 Adopted	%	Chg
State / Federal / Other	\$ 30,846,756	\$ 30,464,765	\$ 32,210,020	\$ 0	0%	\$ 33,010,271	2%	\$ 33,010,271	2%	\$ 29
Transfer from General Fund - Local Support	25,679,304	23,126,262	24,844,264	0	0%	28,527,757	15%	25,144,264	19%	\$ 19
Total Revenue	\$ 56,526,060	\$ 53,591,027	\$ 57,054,284	\$ 0	0%	\$ 61,538,028	8%	\$ 58,154,535	2%	\$ 29
Expenditure Summary										
	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 YTD to Dec	%	2015-2016 Requested	% Chng	2015-2016 Adopted	%	Chg
School Operating Expenditures	\$ 56,446,479	\$ 53,444,201	\$ 57,054,284	\$ 0	0%	\$ 61,538,028	8%	\$ 58,154,535	2%	\$ 29
Total Expenditures	\$ 56,446,479	\$ 53,444,201	\$ 57,054,284	\$ 0	0%	\$ 61,538,028	8%	\$ 58,154,535	2%	\$ 29

School Operating Fund

Budget Detail

Acct #:	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Exp to Dec	% Exp	2015-2016 Requested	% Change	2015-2016 Adopted	% Change
Instruction	\$ 42,088,726	\$ 39,964,401	\$ 42,394,959	\$ 0	0%	\$ 43,974,057	4%	\$ 43,052,655	2%
Administration, Attendance & Health	2,388,359	2,224,162	2,421,169	0	0%	2,457,676	2%	2,421,101	0%
Pupil Transportation	3,392,094	3,073,790	3,329,862	0	0%	3,466,893	4%	3,456,463	4%
Operation and Maintenance	4,415,517	4,413,648	4,724,183	0	0%	5,157,055	9%	4,784,825	1%
Food Services	2,008,925	1,960,082	2,202,403	0	0%	2,347,446	7%	2,347,446	7%
Technology	2,152,858	1,808,118	1,981,708	0	0%	2,309,901	17%	2,092,045	6%
Transfer to CF-Capital Maint.	0	0	0	0	-	1,825,000	-	0	-
Local Support Reduction to Request:								0	-
Total Operating Expenses	\$ 56,446,479	\$ 53,444,201	\$ 57,054,284	\$ 0	0%	\$ 61,538,028	8%	\$ 58,154,535	2%

Provides operational increase of \$1.1M to include \$429K (\$300K new + \$129K existing local to state \$ shift based on ADM) of additional local operating funds. Also an additional one time local funds allocation of \$500K is provided to establish a capital maintenance pot to accumulate annually and be used to address major maintenance needs. FY 15' budget provided an increase of \$2.2M (\$1,435,842 state/fed/other + \$768,064 local increase) estimating only 69 more students stating that annual capital maintenance and routine bus replacements were to be allocated annually from within that appropriation. It is recommended that \$500K annually be allocated from the school operating allocation to roll forward, accumulate, and address maintenance needs. It is further recommended that bus replacements be scheduled annually via capital lease financing to level funding requirements vs. cash funding.

Funding based upon consistent 5400 ADM estimate from FY 15' to 16'.

NOTE: Contribution excludes expenses covered by County on Schools behalf to include:
 approximately \$175,000 in Sheriff's budget to direct pay for School Resource Officers (SRO) for 3 schools.
 approximately \$35,000 in audit services paid by the Board of Supervisors annually.
 MUNIS financial software maintenance expenses

DEBT FUND



Local Roots, Global Reach

ISLE OF WIGHT
COUNTY, VIRGINIA

Debt Service Fund

Description

The Debt Service Fund is used to account for the accumulation of resources for and the payment of general long term debt principal, interest, and related costs. Revenues in this fund consist primarily of an allocation of the countywide real estate tax revenue.

Debt Service Fund

Revenue										
	2012-2013	2013-2014	2014-2015	2014-2015	%	2015-2016	%	2015-2016		
	Actual	Actual	Budget	YTD to Dec		Requested	Chng	Adopted		Ch
Transfer from General Fund - School Support	0	0	3,166,964	0	-	3,141,075	-1%	3,141,075		-1
Transfer from General Fund - Local Support	0	0	3,657,494	0	-	3,941,636	8%	3,941,636		8
Total Revenue	\$ 0	\$ 0	\$ 6,824,458	\$ 0	-	\$ 7,082,711	4%	\$ 7,082,711		4
Expenditure Summary										
	2012-2013	2013-2014	2014-2015	2014-2015	%	2015-2016	%	2015-2016		
	Actual	Actual	Budget	YTD to Dec		Requested	Chng	Adopted		Ch
Consolidated Debt Service	\$ 0	\$ 0	\$ 6,824,458	\$ 5,239,758	-	\$ 7,082,711	4%	\$ 7,082,711		4
Total Expenditures	\$ 0	\$ 0	\$ 6,824,458	\$ 5,239,758	-	\$ 7,082,711	4%	\$ 7,082,711		4

Debt Service Fund

Budget Detail										
Acct #:	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Exp to Dec	% Exp	2015-2016 Requested	% Change	2015-2016 Adopted	% Change	
Existing Bond Principal	0	0	3,081,413	2,005,000	65%	2,656,744	-14%	2,656,744	-14%	
Existing Bond Interest	0	0	3,333,209	3,118,341	94%	4,016,131	20%	4,016,131	20%	
Existing PACE Interest	0	0	209,836	104,918	50%	209,836	0%	209,836	0%	
Bond Coupon Handling Fees	0	0	200,000	11,499	6%	200,000	0%	200,000	0%	
New Bond Principal	0	0	0	0	-	0	-	0	-	
New Bond Interest	0	0	0	0	-	0	-	0	-	
Bond Issuance Cost	0	0	0	0	-	0	-	0	-	
Total Operating Expenditures	\$ -	\$ -	\$ 6,824,458	\$ 5,239,758	77%	\$ 7,082,711	4%	\$ 7,082,711	4%	

Above includes GF & School debt not Public Utility Fund Debt of principle & interest of \$ 110,000 and \$ 1,620,079 respectively.

CAPITAL PROJECTS FUND



Local Roots, Global Reach

ISLE OF WIGHT
COUNTY, VIRGINIA

Capital Projects Fund

Description

The Capital Projects Fund provides funding for nonrecurring capital expenditures which are primarily financed through the sale of bonds and stormwater fee revenue. Capital projects are planned and funded by incorporating the total funding requirements for completion, inflation, and operations into future construction costs.

FY 16 Capital Projects

- Parks & Recreation
 - Capital Maintenance
- Public Buildings and Facilities
 - Capital Maintenance
- Public Safety
 - Rushmere Volunteer Fire Department Repairs and Renovation
- Schools
 - Capital Maintenance
- Transportation
 - Multi-Modal – Westside Elementary School Sidewalk
 - Multi-Modal – Nike Park Trail Phase 2
 - Road Reconstruction Route 620/Broadwater
 -
- Economic Development
 - Shirley T. Holland Intermodal Park Pad Site
- Stormwater
 - Stormwater Master Plan
 - Stormwater Retrofit Projects
 - Stormwater Capital Maintenance
- Public Utilities
 - Sewer Capital Maintenance
 - Water Capital Maintenance
 - Waterline Extension Newport Development Service District to Gatling Pointe
 - Waterline Extension Western Tidewater Water Authority to Shirley T. Holland Intermodal Park

Capital Projects Fund

Revenue										
	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 YTD to Dec	%	2015-2016 Requested	% Chng	2015-2016 Adopted	% Chng	
Transfer from General Fund (County Pay-Go)	\$ -	\$ -	\$ 150,000	\$ -	-	\$ 800,000	-	\$ 250,000	-	
Transfer from General Fund (School Capital Maint FY14 Return.)	-	-	-	-	-	-	-	500,000	-	
Transfer from Public Utility Fund (Pay-Go)	-	-	-	-	-	350,000	-	200,000	-	
Transfer from Stormwater Fund (Pay-Go)	-	-	650,000	-	-	390,000	-	390,000	-	
General Obligation Bond Proceeds	-	-	-	-	-	8,285,000	-	-	-	
Public Utility Bond Proceeds	-	-	-	-	-	5,350,000	-	-	-	
Grants - SW	-	-	-	-	-	210,000	-	-	-	
Grants - P&R	-	-	-	-	-	100,000	-	-	-	
Grants - Transptn VDOT	-	-	-	-	-	2,741,000	-	2,741,000	-	
Public /Private Project Contributions - E911 Towns	-	-	-	-	-	4,070,000	-	-	-	
Public/Private Project Contributions - Transptn SF Town	-	-	-	-	-	1,650,000	-	1,650,000	-	
Miscellaneous Revenue	-	-	-	-	-	-	-	-	-	
Draw from Capital Projects (GF) Fund Balance								425,000		
Draw from Capital Projects (PU) Fund Balance								2,350,000		
Total Revenue	\$ 0	\$ 0	\$ 800,000	\$ 0	-	\$ 23,946,000	-	\$ 8,506,000	-	
Expenditure Summary										
	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 YTD to Dec	%	2015-2016 Requested	% Chng	2015-2016 Adopted	% Chng	
Capital Projects Expenditures	\$ 0	\$ 0	\$ 800,000	\$ 0	-	\$ 23,946,000	-	\$ 8,506,000	-	
Total Expenditures	\$ 0	\$ 0	\$ 800,000	\$ 0	-	\$ 23,946,000	-	\$ 8,506,000	-	

Capital Projects Fund

Budget Detail										
Acct #:		2012-2013 Actual	2013-2014 Actual	2014-2015 Budget	2014-2015 Exp to Dec	% Exp	2015-2016 Requested	% Change	2015-2016 Adopted	% Change
Parks & Rec	Capital Maintenance	\$ 0	\$ 0	\$ 50,000	\$ 0	-	\$ 50,000	-	\$ 50,000	-
	Blackwater River Park (100% cash match)						100,000		0	
	Heritage Park Amphitheater (100% cash match)						200,000		0	
Public Buildings	Capital Maintenance	0	0	100,000	0	-	300,000	-	200,000	-
Public Safety	Fire/EMS Apparatus Replacements	0	0	0	0	-	1,130,000	-	0	-
	Fire/EMS Facility Analysis	0	0	0	0	-	50,000	-	0	-
	Rushmere VFD HVAC/Floor/Paving)	0	0	0	0	-	125,000	-	125,000	-
	E911 Radio System Replacement	0	0	0	0	-	11,000,000	-	0	-
Schools	Capital Maintenance	0	0	0	0	-	0	-	500,000	-
Transprt	Multimodal WSES Sidewalk (CMAC/Town SF)	0	0	0	0	-	841,000	-	841,000	-
	Multimodal Nike Pk Trail Ph. 2 (VDOT/Town SF)	0	0	0	0	-	3,100,000	-	3,100,000	-
	Road Reconstr. Rt 620/Broadwater (VDOT 6 yr imprvmt)	0	0	0	0	-	450,000	-	450,000	-
Economic Development	STH Intermodal Park Pad Site	0	0	0	0	-	300,000	-	300,000	-
Stormwater	Stormwater Master Plan	0	0	0	0	-	50,000	-	50,000	-
	Stormwater Retrofit Projects	0	0	0	0	-	500,000	-	290,000	-
	Stormwater Capital Maintenance	0	0	0	0	-	50,000	-	50,000	-
	TMDL Pump Station Installation - 4	0	0	250,000	0	-	0	-	0	-
	Capital Grant Match - State Projects	0	0	200,000	0	-	0	-	0	-
	Drainage Pipe E&S Replacements	0	0	100,000	0	-	0	-	0	-
	STH Off-Site Drainage Study	0	0	100,000	0	-	0	-	0	-
Utilities	Sewer Capital Maintenance	0	0	0	0	-	50,000	-	50,000	-
	Water Capital Maintenance	0	0	0	0	-	300,000	-	1,50,000	-
	Waterline Extension NDS to Gatlin Pointe	0	0	0	0	-	2,000,000	-	2,000,000	-
	Waterline Extension WTWA to STH Park	0	0	0	0	-	3,350,000	-	350,000	-
Total Operating Expenses		\$ -	\$ -	\$ 800,000	\$ 0	-	\$ 23,946,000	-	\$ 8,506,000	-

APPENDICES OF SUPPORTING BUDGET DOCUMENTS



Local Roots, Global Reach

ISLE OF WIGHT
COUNTY, VIRGINIA

County of Isle of Wight
Adopted FY 15-16' Operating and Capital Budget

Personnel Summary

	2012-2013	2013-2014	2014-2015	2015-2016
	Budget	Budget	Budget	Adopted
General Fund:				
General Government:				
Board of Supervisors	0.0	0.0	0.5	0.5
County Administration	4.0	3.0	3.0	4.0
Budget & Finance	7.0	7.0	7.0	6.0
County Attorney	3.0	3.0	3.0	3.0
Human Resources	2.0	2.0	2.0	2.0
Information Technology	7.0	7.0	0.0	0.0
Commissioner of the Revenue	10.0	10.0	10.0	10.0
Assessment	0.0	0.0	0.0	0.0
Treasurer	9.0	9.0	9.0	9.0
Purchasing	0.0	0.0	1.0	1.0
Voter Registration	2.0	2.0	2.0	2.0
Total General Government	44.0	43.0	37.5	37.5
Judicial:				
Clerk of the Circuit Court	6.0	6.0	6.0	6.0
Circuit Court Judges	1.0	1.0	1.0	1.0
Sheriff - Court & Judicial Services	0.0	0.0	0.0	0.0
Commonwealth's Attorney	6.0	6.0	6.0	6.0
Total Judicial	13.0	13.0	13.0	13.0
Public Safety:				
Sheriff - Administration & Public Safety Officers	53.0	53.0	48.0	50.0
Sheriff - Animal Shelter	5.0	4.0	4.0	4.0
Fire and Rescue Response	0.0	0.0	16.0	18.0
Fire & Rescue - Emergency Management & Billing	12.0	14.0	5.0	5.0
Codes Inspections	7.0	7.0	7.0	6.0
Total Public Safety	77.0	78.0	80	83.0
General Services:				
General Services - Administration	3.0	3.0	3.5	3.5
General Services - Engineering	7.0	2.0	1.9	1.9
General Services - Refuse Collection & Disposal	6.0	6.0	8.0	8.0
General Services - Building Maintenance	12.0	12.0	8.0	8.0
Total General Services	28.0	23.0	21.4	21.4
Parks, Recreation and Cultural:				
Parks and Recreation - Administration	0.0	0.0	3.0	3.0
Parks and Recreation - Parks, Gateways, and Grounds Maintenance	0.0	0.0	13.0	13.0
Parks and Recreation - Programs	19.0	19.0	5.0	5.0
Historic Resources	3.0	3.0	0.0	0.0
Total Parks, Recreation and Cultural	22.0	22.0	21	21.0

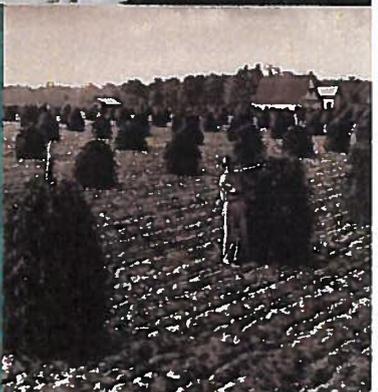
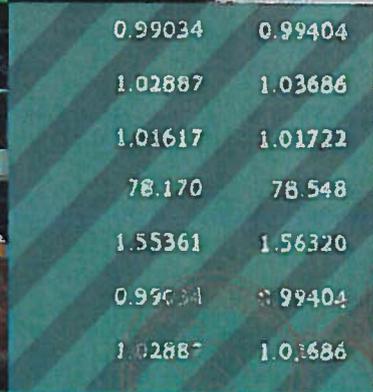
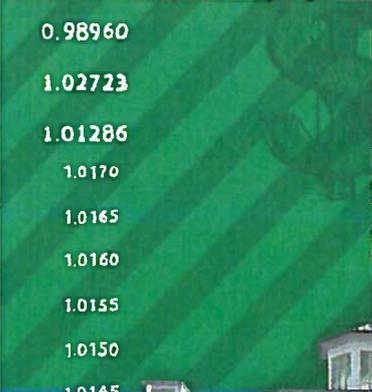
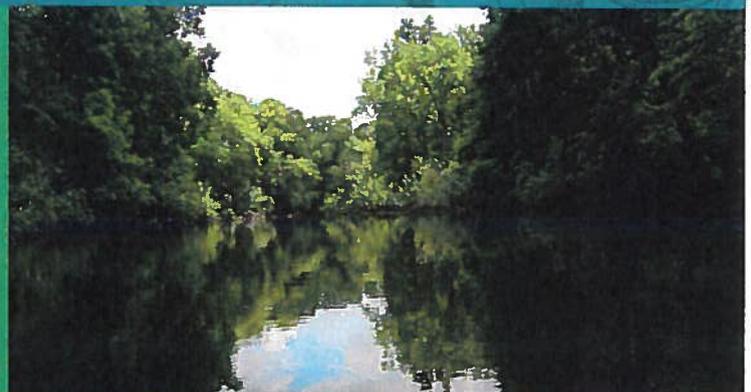
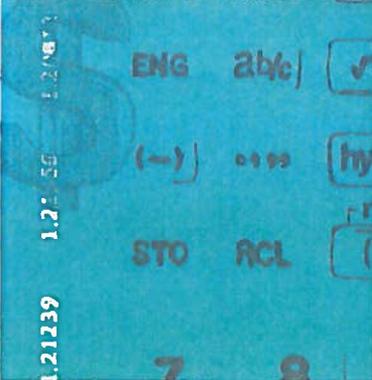
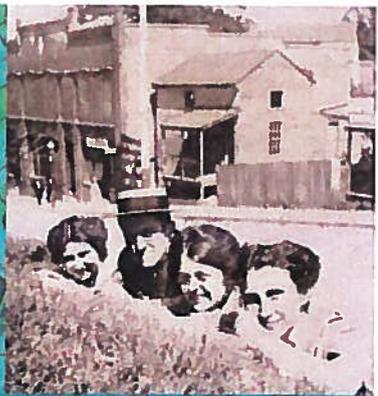
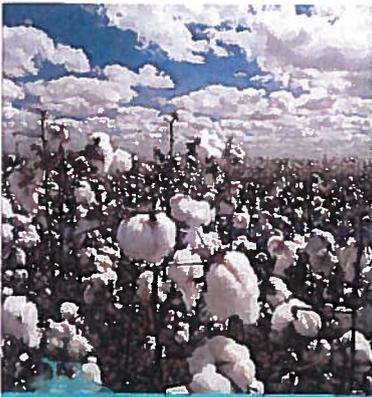
County of Isle of Wight
Adopted FY 15-16' Operating and Capital Budget

Personnel Summary

	2012-2013	2013-2014	2014-2015	2015-2016
	Budget	Budget	Budget	Adopted
Community Development:				
Planning and Zoning	10.0	10.0	10.0	11.0
Economic Development	5.0	5.0	5.0	5.0
Tourism	3.0	3.0	3.0	3.0
Communications	1.0	1.0	1.5	1.5
Total Community Development	19.0	19.0	19.5	20.5
Total General Fund	203.0	198.0	192.4	196.4
Special Revenue Funds:				
Emergency 911 Fund	15.0	14.0	19.0	18.0
Section 8 Housing Fund	1.0	1.0	2.0	0.0
Social Services Fund	0.0	0.0	0.0	0.0
Total Special Revenue Funds	16.0	15.0	21.0	18.0
Enterprise Fund:				
Public Utilities:				
Public Utilities Fund - Administration	5.0	5.0	5.2	5.2
Public Utilities Fund - Sewer Services	4.0	4.0	5.0	6.0
Public Utilities Fund - Water Services	5.0	5.0	6.0	5.0
Stormwater Management Fund:				
Stormwater Management Fund	0.0	5.0	10.4	10.4
Total Enterprise Funds	14.0	19.0	26.6	26.6
Internal Service Funds:				
Technology Services Fund	0.0	0.0	8.0	8.0
Risk Management Fund	0.0	0.0	1.0	1.0
Total Internal Service Funds	0.0	0.0	9.0	9.0
Total All Funds	233.0	232.0	249.0	250.0

ISLE OF
WIGHT
COUNTY,
VIRGINIA

Capital Improvements
Plan 2016 - 2025



Executive Summary



Local Roots, Global Reach

ISLE OF WIGHT
COUNTY, VIRGINIA

EXECUTIVE SUMMARY

Capital Improvements Plan (CIP) Purpose

The CIP serves as a planning tool for the Board of Supervisors and provides a mechanism for the planning and financing of major non-recurring capital infrastructure needs. The CIP is developed annually to plan for proposed public improvements to be constructed and major equipment to be purchased during the next 10 years. The CIP is intended to accomplish the following objectives:

- Build facilities to support public service responsibilities.
- Improve financial planning by comparing needs with resources and annual tax rate implications.
- Prioritize limited available funds for public projects.

Eligible Projects

The types of projects included in the CIP must be distinguished from operating expenditures. The classification of projects as capital versus operating is determined by meeting two criteria simultaneously:

- 1) Cost: Projects that are major and **exceed \$50,000**. However, this shall not exclude replacement of items less than \$50,000 when included as part of a larger project.
- 2) Useful Life: Projects that have a long service life estimated at five (5) years or more. Expenditure items that are made annually, such as salaries, office supplies, personal computers and software, office furniture, routine maintenance and service contracts, or similar “soft” or non-durable purchases are not appropriate to include in the capital program.

Routine replacement of fleet vehicles, school buses, and routine maintenance projects are not included in the proposed FY 2016-2025 CIP to distinguish periodic capital needs from routine operational needs.

New replacement vehicles/equipment, with the exception to costly and long life fire and rescue apparatus, are not included in the proposed FY 2016-2025 CIP and are evaluated for funding in the operating budget as opposed to long term general obligation bonds of 20 to 30 years which exceed the useful life of the vehicles/equipment.

CIP Development Process

The CIP Development Process begins in September and details the five year plan and additional five year horizon for needed capital improvements. The County Administrator sends out a CIP Request Package and instructions to solicit CIP project requests for the next 10 years. The County Administrator CIP requests are reviewed and a recommended CIP is developed with the input of departments. Once completed, the County Administrator’s recommended CIP is forwarded to the Planning Commission. The Planning Commission reviews the County Administrator’s recommended CIP, direct any edits, and forwards the document to the Board of Supervisors. The Board of Supervisors reviews the Planning Commission recommended CIP, holds a public hearing, makes any necessary edits and adopts the CIP. The first year of the adopted CIP, subject to funding availability, is incorporated into the County Administrator’s Proposed Annual Operating and Capital Budget.

EXECUTIVE SUMMARY

Proposed FY 2016-2025 CIP

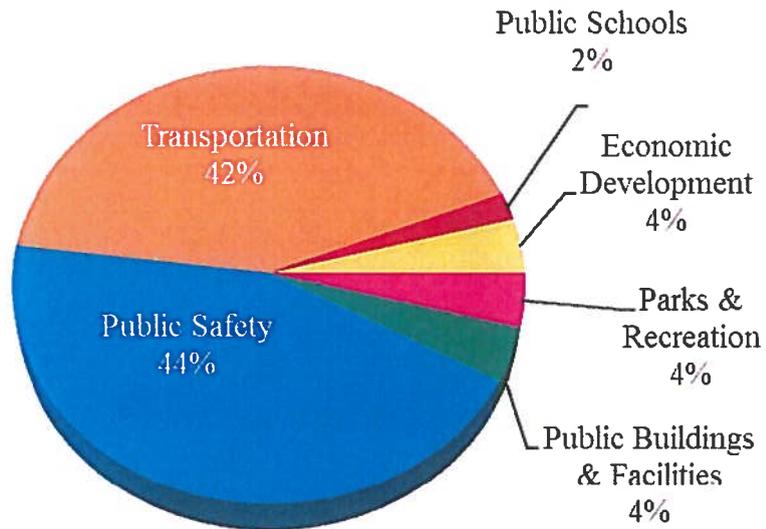
	FY 16	FY 17	FY 18	FY 19	FY 20	5 Yr. Subtotal
Public Utilities Fund	\$ 5,700,000	\$ 900,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 7,650,000
Stormwater Fund	600,000	450,000	550,000	800,000	1,050,000	3,450,000
General Gov't Fund	17,646,000	3,755,000	8,095,000	3,470,500	15,430,000	48,396,500
Total All Funds	\$ 23,946,000	\$ 5,105,000	\$ 8,995,000	\$ 4,620,500	\$ 16,830,000	\$ 59,496,500

CIP Recommendations:

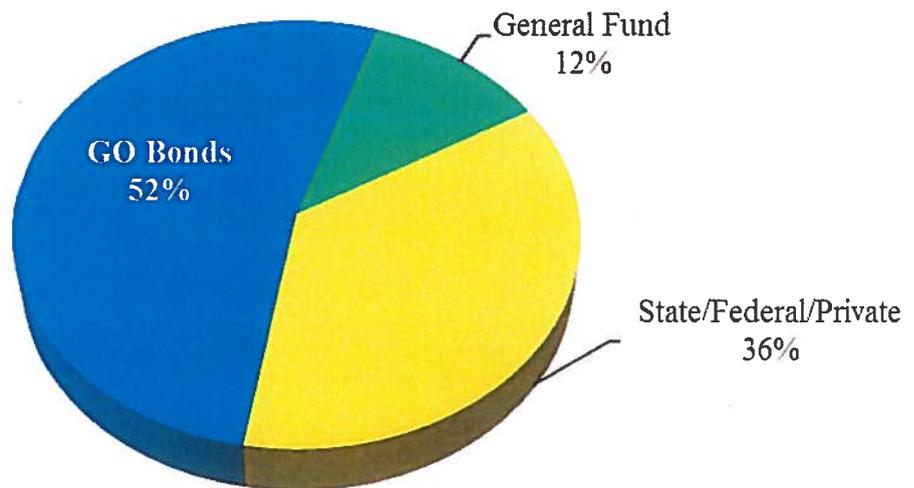
- The CIP includes local grant leveraging funds in the areas of Parks and Recreation and Transportation to pursue state and federal dollars to develop parks and construct road and intersection improvements throughout the county. Without local match funds, the ability to develop and construct such projects would likely be impossible.
- Capital maintenance funds have been included for major repair and maintenance projects of over \$50,000 and 5 year life in the areas of public utilities, recreation facilities, and public buildings to allow for cycled replacement schedules. These funds are provided from annual revenue collection commonly referred to as capital paygo funding and are not recommended for long term financing.
- Funds for land acquisition in support of new facility construction/expansion have not been included for financial funding and is recommended to be funded from fund balance reserves.

EXECUTIVE SUMMARY

CIP 5 Year Expenditures



CIP 5 Year Revenue Sources



Capital Improvements Plan – Summary By Fund



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ISLE OF WIGHT
COUNTY, VIRGINIA

Public Utilities Fund



Local Roots, Global Reach

ISLE OF WIGHT
COUNTY, VIRGINIA

**CAPITAL IMPROVEMENTS PLAN
PUBLIC UTILITIES FUND
FY 2016 - 2025**

Public Utilities Fund									
Planned Expenditures	Previous Funding	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	5 Year Subtotal	6-10 Year Subtotal	10 Year Total
Water Projects									
Capital Maintenance / Line Replcmts	-	300,000	300,000	300,000	300,000	300,000	1,500,000	1,500,000	3,000,000
Waterline Extensions									
NDS to Gatlin Point	3,000,000	2,000,000	-	-	-	-	2,000,000	-	2,000,000
WTWA to STH Park		3,350,000	-	-	-	-	3,350,000	-	3,350,000
Lawnes Pt to Rushmere Shores			550,000	-	-	-	550,000	-	550,000
Sewer Projects									
Capital Maintenance	250,000	50,000	50,000	50,000	50,000	50,000	250,000	250,000	500,000
Total Public Utility Fund		5,700,000	900,000	350,000	350,000	350,000	7,650,000	1,750,000	9,400,000

Public Utilities Fund									
Funding Sources	Previous Funding	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	5 Year Subtotal	6-10 Year Subtotal	10 Year Total
Public Utility Bonds		5,700,000	900,000	350,000	350,000	350,000	7,650,000	1,750,000	9,400,000
Total Public Utility Fund		5,700,000	900,000	350,000	350,000	350,000	7,650,000	1,750,000	9,400,000

Annual Operating Impact	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
Capital Maintenance / Line Replcmts					
Waterline Extensions					
NDS to Gatlin Point					
WTWA to STH Park					
Lawnes Pt to Rushmere Shores					
Capital Maintenance					
Total Public Utility Fund	-	-	-	-	-
Estimated Debt Service:	-	570,000	90,000	35,000	35,000
Total Operating Cost	-	570,000	90,000	35,000	35,000

Water Projects



Capital Maintenance/Line Replacements

A capital maintenance program has been created to provide for regular maintenance and upkeep of the County's public utilities infrastructure. Funding will provide for repair and replacement of water system infrastructure including, but not limited to, replacement of failing service lines, outdated water mains, and meters, piping and distribution systems, and the installation of new fire hydrants, well control, and SCADA alarm telemetry.

<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21-25</u>	<u>Total</u>
\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$1,500,000	\$3,000,000

Operating Costs: The project will not have an operating impact on the County.



Waterline Extensions

The project provides for waterline extensions to address water quality issues and system growth including expansion of water lines to Gatling Point in the Newport Service District (FY 16), the Route 460 Waterline Extension from the Isle of Wight/Suffolk line to the Shirley T. Holland Intermodal Park (FY16) to meet future water needs at the intermodal park, and the Lawnes Point to Rushmere Shores Extension (FY 17) to replace undersized water mains and appurtenances allowing for demolition and abandonment of the current well facility in this community which is structurally unsafe.

<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21-25</u>	<u>Total</u>
\$5,350,000	\$550,000	\$0	\$0	\$0	\$0	\$5,900,000

Operating Costs: The project will not have an operating impact on the County.

Sewer Projects



Capital Maintenance

The project will provide for the replacement and repair of sanitary sewer infrastructure including, but not limited to, sewer lines and piping systems, wet wells, pumps, controls, and lift stations to improve reliability and uninterrupted service to the County's sewer customers.

<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21-25</u>	<u>Total</u>
\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000	\$500,000

Operating Costs: The project will not have an operating impact on the County.

Stormwater Fund



Local Roots, Global Reach

ISLE OF WIGHT
COUNTY, VIRGINIA

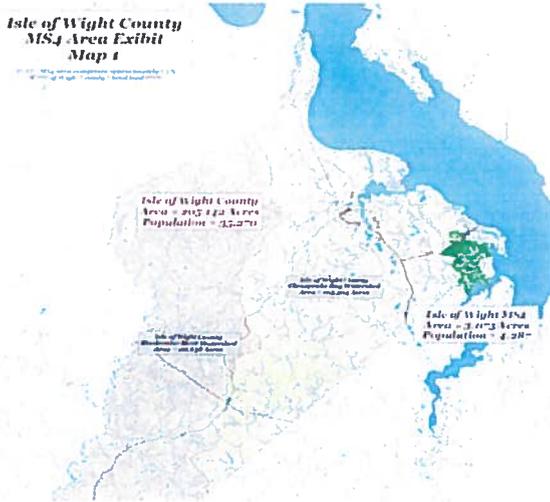
**CAPITAL IMPROVEMENTS PLAN
STORMWATER FUND
FY 2016 - 2025**

Geographic Information System	5 Year Summary									
Planned Expenditures	Previous Funding	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	5 Year Subtotal	6-10 Year Subtotal	10 Year Total	
Stormwater Master Plan	-	50,000	-	-	-	-	50,000	-	50,000	
Stormwater Retrofit Projects	-	500,000	400,000	500,000	750,000	1,000,000	3,150,000	3,800,000	6,950,000	
Stormwater Capital Maintenance	-	50,000	50,000	50,000	50,000	50,000	250,000	250,000	500,000	
Total	-	600,000	450,000	550,000	800,000	1,050,000	3,450,000	4,050,000	7,500,000	

Geographic Information System										
Funding Sources	Previous Funding	2015-2016	2016-2017	2017-2018			5 Year Subtotal	6-10 Year Subtotal	10 Year Total	
State Transportation Funds		-	-	-	-	-	-	-	-	
Stormwater Retrofit Projects		210,000	168,000	210,000	315,000	420,000				
State/Federal Grant Funds		210,000	168,000	210,000	315,000	420,000	1,323,000	1,596,000	2,919,000	
Stormwater Master Plan		50,000	-	-	-	-				
Stormwater Retrofit Projects		290,000	232,000	290,000	435,000	580,000				
Stormwater Capital Maintenance		50,000	50,000	50,000	50,000	50,000				
Transfer from Stormwater Fund		390,000	282,000	340,000	485,000	630,000	2,127,000	2,454,000	4,581,000	
Total		600,000	450,000	550,000	800,000	1,050,000	3,450,000	4,050,000	7,500,000	

Annual Operating Impact		2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
Stormwater Master Plan		-	-	-	-	-
Stormwater Retrofit Projects		-	-	-	-	-
Stormwater Capital Maintenance		-	-	-	-	-
Total Operating Cost		-	-	-	-	-

Stormwater



Stormwater Master Plan

The project will provide for the development of a stormwater master plan to define the facilities required to address stormwater improvements at county-owned properties as well as appropriate locations and opportunities for regional stormwater facilities. The project will be funded by stormwater fee revenue.

<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21-25</u>	<u>Total</u>
\$50,000	\$0	\$0	\$0	\$0	\$0	\$50,000

Operating Costs: The project will not have an operating impact on the County.



Stormwater Retrofit Projects

The project will provide for the design and construction of stormwater facilities including, but not limited to, infiltration trenches, bioretention facilities, and wet retention ponds to reduce pollutant loadings into streams and waterways. The projects will be funded through a combination of local stormwater fee revenue (58%) and the Virginia Stormwater Local Assistance Fund grant program (42%).

<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21-25</u>	<u>Total</u>
\$500,000	\$400,000	\$500,000	\$750,000	\$1,000,000	\$3,800,000	\$6,950,000

Operating Costs: The project will not have an operating impact on the County.

Stormwater



Stormwater Capital Maintenance

The project will provide for the maintenance of county-owned drainage easements located on private property. Funding will be used to address defective piping, shrink/swell soils, sink holes, and erosion of embankments to prevent flooding. These stormwater capital maintenance projects will be funded by stormwater fee revenue.

<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21-25</u>	<u>Total</u>
\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000	\$500,000

Operating Costs: The project will not have an operating impact on the County.

General Government



Local Roots, Global Reach

ISLE OF WIGHT
COUNTY, VIRGINIA

**CAPITAL IMPROVEMENTS PLAN
GENERAL GOV'T. FUND
FY 2016 - 2025**

General Government Projects	5 Year Summary								
	Planned Expenditures	Previous Funding	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	5 Year Subtotal	6-10 Year Subtotal
Parks & Recreation		350,000	475,000	650,000	250,000	250,000	1,975,000	2,200,000	4,175,000
Public Building & Facilities		300,000	570,000	340,000	360,000	380,000	1,950,000	8,200,000	10,150,000
Public Safety		12,305,000	210,000	2,055,000	1,535,500	5,300,000	21,405,500	9,565,000	30,970,500
Transportation		4,391,000	2,200,000	4,000,000	825,000	9,000,000	20,416,000	30,826,000	51,242,000
Public Schools		-	-	750,000	-	-	750,000	51,750,000	52,500,000
Economic Development		300,000	300,000	300,000	500,000	500,000	1,900,000	500,000	2,400,000
Total General Government:		17,646,000	3,755,000	8,095,000	3,470,500	15,430,000	48,396,500	103,041,000	151,437,500

General Government Projects	5 Year Summary								
	Funding Sources	Previous Funding	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	5 Year Subtotal	6-10 Year Subtotal
State Transportation Funds		2,741,000	150,000	2,000,000	412,500	4,500,000	9,803,500	23,163,000	32,966,500
State/Federal Grant Funds		100,000	-	-	-	-	100,000	-	100,000
Cash Proffer Funds		-	-	-	-	-	-	-	-
Support of Private Contributions		5,720,000	1,900,000	-	-	-	7,620,000	3,000,000	10,620,000
Transfer from Capital Unassigned FB		-	-	-	-	-	-	-	-
Transfer from Stormwater Fund		-	-	-	-	-	-	-	-
Cash Transfer from General Fund		800,000	1,245,000	1,290,000	1,110,000	1,130,000	5,575,000	3,800,000	9,375,000
General Obligation Bonds		8,285,000	460,000	4,805,000	1,948,000	9,800,000	25,298,000	73,078,000	98,376,000
Total General Government:		17,646,000	3,755,000	8,095,000	3,470,500	15,430,000	48,396,500	103,041,000	151,437,500

Annual Operating Impact	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
Parks & Recreation	-	(30,000)	-	(30,000)	-
Public Building & Facilities	-	-	-	-	-
Public Safety	-	-	-	-	-
Transportation	-	-	-	-	-
Public Schools	-	-	-	-	-
Economic Development	-	-	-	-	-
Total Operating Cost	-	(30,000)	-	(30,000)	-

**CAPITAL IMPROVEMENTS PLAN
PARKS AND RECREATION
FY 2016 - 2025**

Parks and Recreation	5 Year Summary							6-10 Year Subtotal	10 Year Total
	Planned Expenditures	Previous Funding	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020		
Parks & Rec-Capital Maintenance	-	50,000	75,000	100,000	100,000	100,000	425,000	500,000	925,000
Blackwater River Park (Local Grant Match \$)	-	100,000	-	100,000	-	100,000	300,000	500,000	800,000
Bradby Park Development	-	-	-	-	-	-	-	800,000	800,000
Ft. Boykin Shrlne Stblztn (Local Grant Match \$)	-	-	-	-	-	100,000	100,000	-	100,000
Tylers Beach Development (Local Grant Match \$)	-	-	-	50,000	50,000	50,000	150,000	100,000	250,000
Heritage Park Amphitheater (50/50 Grant)	-	200,000	-	-	-	-	200,000	-	200,000
Heritage Park Community Events Center	-	-	400,000	400,000	-	-	800,000	-	800,000
Heritage Park Restrooms	-	-	-	-	-	-	-	300,000	300,000
Total	-	350,000	475,000	650,000	250,000	250,000	1,975,000	2,200,000	4,175,000

Parks and Recreation	5 Year Summary							6-10 Year Subtotal	10 Year Total
	Funding Sources	Previous Funding	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020		
State Transportation Funds							-	-	-
Blackwater River Park (Local Grant Match \$)									
Heritage Park Amphitheater (50/50 Grant)		100,000	-	-	-	-			
State/Federal Grant Funds		100,000	-	-	-	-	100,000	-	100,000
Cash Proffer Funds									
Support of Private Contributions									
Transfer from Capital Unassigned FB									
Transfer from Stormwater Fund									
Ft. Boykin Shrlne Stblztn (Local Grant Match \$)		-	-	-	-	100,000	-		
Tylers Beach Development (Local Grant Match \$)		-	-	50,000	50,000	50,000			
Parks & Rec-Capital Maintenance		50,000	75,000	100,000	100,000	100,000			
Blackwater River Park (Local Grant Match \$)		100,000	-	100,000	-	100,000			
Heritage Park Community Events Center		-	400,000	400,000	-	-			
Cash Transfer from General Fund		150,000	475,000	650,000	250,000	250,000	1,775,000	1,100,000	2,875,000
Bradby Park Development		-	-	-	-	-			
Heritage Park Amphitheater (50/50 Grant)		100,000	-	-	-	-			
Heritage Park Restrooms		-	-	-	-	-			
General Obligation Bonds		100,000	-	-	-	-	100,000	1,100,000	1,200,000
Total		350,000	475,000	650,000	250,000	250,000	1,975,000	2,200,000	4,175,000

Annual Operating Impact	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
Parks & Rec-Capital Maintenance					
Blackwater River Park (Local Grant Match \$)					
Bradby Park Development					
Ft. Boykin Shrlne Stblztn (Local Grant Match \$)					
Heritage Park Amphitheater (50/50 Grant)		(30,000)			
Heritage Park Community Events Center				(30,000)	
Heritage Park Restrooms					
Total Operating Cost	-	(30,000)	-	(30,000)	-

Parks and Recreation



Parks & Recreation - Capital Maintenance

The Parks & Recreation capital maintenance program is implemented to ensure that existing and new parks and recreation facilities are kept safe for continued public use and enjoyment. Funding addresses a variety of ongoing maintenance needs such as playground equipment, piers, picnic shelters, entrance ways and parking, drainage, and other park amenities and recreational equipment.

<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21-25</u>	<u>Total</u>
\$50,000	\$75,000	\$100,000	\$100,000	\$100,000	\$500,000	\$925,000

Operating Costs: The project will not have an operating impact on the County.



Blackwater River Park

The project will provide local matching funds to leverage grants and partnerships with state, federal, and private sources for the development of the 2,487-acre county-owned Blackwater River tract into a park with a focus on eco-tourism, environmental education, and wildlife management. Site amenities may include campgrounds, canoe/kayak access to the Blackwater River, trail systems, a ropes course, and other outdoor recreation amenities.

<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21-25</u>	<u>Total</u>
\$100,000	\$0	\$100,000	\$0	\$100,000	\$500,000	\$800,000

Operating Costs: The project will not have an operating impact on the County.

Parks and Recreation

Bradby Park Development

The project will provide for the establishment of multi-purpose fields at the 50-acre Bradby Park. The multi-purpose fields will be used for a wide variety of recreational activities including, but not limited to, soccer, football, and other recreational purposes.



<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21-25</u>	<u>Total</u>
\$0	\$0	\$0	\$0	\$0	\$800,000	\$800,000

Operating Costs: The projected annual operating costs are estimated at approximately \$3,000 per year for property maintenance and upkeep beginning in FY 24.

Fort Boykin Shoreline Stabilization

This historic park along the banks of the James River, which provides public beach access, has experienced significant erosion in recent years due to storm events. Local funding in the amount of \$100,000 is provided in FY 19 to leverage state, federal, and private funds to assist with stabilization of the shoreline at Fort Boykin.



<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21-25</u>	<u>Total</u>
\$0	\$0	\$0	\$100,000	\$0	\$0	\$100,000

Operating Costs: The project will not have an operating impact on the County.

Parks and Recreation



Tylers Beach Development

Funding is provided to leverage state, federal, and private grant sources for various improvements to Tylers Beach including, but not limited to, bulkhead replacement, boat slip enhancements, a sanitary pump out station, and restrooms.

<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21-25</u>	<u>Total</u>
\$0	\$0	\$50,000	\$50,000	\$50,000	\$100,000	\$250,000

Operating Costs: The project will not have an operating impact on the County.



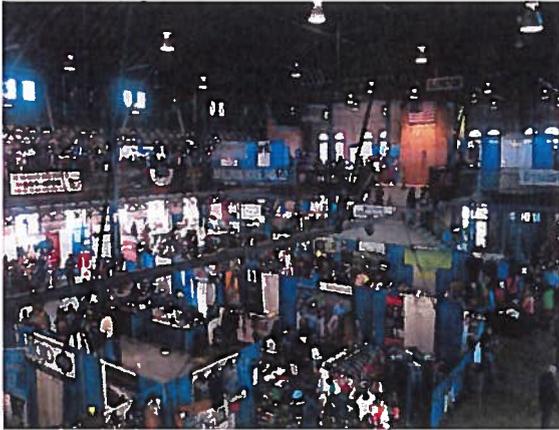
Heritage Park Amphitheater

The project will provide for the construction of an amphitheater and permanent stage at Heritage Park. The amphitheater will include storage for visiting entertainment groups and equipment and improved grounds for the concert seating area. The construction of an amphitheater at Heritage Park is anticipated to generate greater utilization of the park in addition to the annual Isle of Wight County Fair, and has the potential to have a positive economic impact on the County. The estimated project cost of \$200,000 will be split between grants (50%) and bond funding (50%).

<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21-25</u>	<u>Total</u>
\$200,000	\$0	\$0	\$0	\$0	\$0	\$200,000

Operating Costs: The project is anticipated to generate a net profit of approximately \$30,000 annually beginning in FY 2017 through revenue generated at concerts and events held at the amphitheater.

Parks and Recreation



Heritage Park Community Events Center

The project will provide for the construction of a 26,000 square foot Community Events Center at Heritage Park. This enclosed structure will fill a need for a public event space that can be used for vendors during the Isle of Wight County Fair and private events and receptions throughout the year. The facility will be able to serve over 800 guests and will be constructed with the ability to subdivide into smaller spaces as needed.

<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21-25</u>	<u>Total</u>
\$0	\$400,000	\$400,000	\$0	\$0	\$0	\$800,000

Operating Costs: The project is anticipated to generate a profit of approximately \$30,000 annually beginning in FY 19 through revenue generated by the rental of the facility.



Heritage Park Restrooms

The project will provide for the construction of restroom facilities to serve Heritage Park. Currently there are no restroom facilities at the park which attracts over 25,000 visitors per year to the Isle of Wight County Fair. Portable toilets are used during the Isle of Wight County Fair.

<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21-25</u>	<u>Total</u>
\$0	\$0	\$0	\$0	\$0	300,000	\$300,000

Operating Costs: The projected operating cost of the restroom facilities is approximately \$5,000 annually beginning in FY 2022 for water, sewer, and electric utilities.

**CAPITAL IMPROVEMENTS PLAN
PUBLIC BUILDINGS AND FACILITIES
FY 2016 - 2025**

Public Building and Facilities	5 Year Summary								6-10 Year Subtotal	10 Year Total
	Planned Expenditures	Previous Funding	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	5 Year Subtotal		
County Buildings and Facilities										
Capital Maint. (Roofs, HVAC, Paving, Refuse Sites, etc.)	-	300,000	320,000	340,000	360,000	380,000	1,700,000	2,200,000	3,900,000	
Boykins Tavern Foundation Repair	-	-	250,000	-	-	-	250,000	-	250,000	
Workforce/Higher Learning Center	-	-	-	-	-	-	-	6,000,000	6,000,000	
Total	-	300,000	570,000	340,000	360,000	380,000	1,950,000	8,200,000	10,150,000	

Public Building and Facilities	5 Year Summary								6-10 Year Subtotal	10 Year Total
	Funding Sources	Previous Funding	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	5 Year Subtotal		
State Transportation Funds		-	-	-	-	-	-	-	-	
State/Federal Grant Funds		-	-	-	-	-	-	-	-	
Cash Proffer Funds		-	-	-	-	-	-	-	-	
Support of Private Contributions		-	-	-	-	-	-	3,000,000	3,000,000	
Transfer from Capital Unassigned FB		-	-	-	-	-	-	-	-	
Transfer from Stormwater Fund		-	-	-	-	-	-	-	-	
Capital Maint. (Roofs, HVAC, Paving, Refuse Sites, etc.)		300,000	320,000	340,000	360,000	380,000	1,700,000	2,200,000	3,900,000	
Cash Transfer from General Fund		300,000	320,000	340,000	360,000	380,000	1,700,000	2,200,000	3,900,000	
Boykins Tavern Foundation Repair		-	250,000	-	-	-	-	-	-	
Workforce/Higher Learning Center		-	-	-	-	-	-	-	-	
General Obligation Bonds		-	250,000	-	-	-	250,000	3,000,000	3,250,000	
Total		300,000	570,000	340,000	360,000	380,000	1,950,000	8,200,000	10,150,000	

Annual Operating Impact	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
County Buildings and Facilities					
Capital Maint. (Roofs, HVAC, Paving, Refuse Sites, etc.)					
Boykins Tavern Foundation Repair					
Workforce/Higher Learning Center					
Total Operating Cost	-	-	-	-	-

Public Buildings and Facilities



Public Building Capital Maintenance

A proactive building maintenance program is implemented to protect the County's significant investment in public buildings. The Department of General Services is responsible for the maintenance and upkeep of 66 public buildings and facilities including 333,782 square feet of space. Capital maintenance projects include, but are not limited to, renovations and repairs to buildings and building systems; replacement of roofs, heating, cooling, electrical, plumbing, mechanical, and security systems; repaving of parking lots and drainage improvements.

<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21-25</u>	<u>Total</u>
\$300,000	\$320,000	\$340,000	\$360,000	\$380,000	\$2,200,000	\$3,900,000

Operating Costs: The project will not have an operating impact on the County.



Boykin's Tavern Foundation Repair

The project will provide for engineering and repair of structural damage to the foundation of Boykin's Tavern. This 5,000 square foot historic building houses a museum which is open to the public for tours and the County's Department of Economic Development offices.

<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21-25</u>	<u>Total</u>
\$0	\$250,000	\$0	\$0	\$0	\$0	\$250,000

Operating Costs: The project will not have an operating impact on the County.

Public Buildings and Facilities



Workforce/Higher Learning Center

This project provides for the development of a workforce/higher learning facility to address adult education and workforce development needs of county residents and businesses, as well as serve as a community resource center as the County grows and develops over the next 10 years.

<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21-25</u>	<u>Total</u>
\$0	\$0	\$0	\$0	\$0	\$6,000,000	\$6,000,000

Operating Costs: The project will not have an operating impact within the 10 year CIP horizon.

**CAPITAL IMPROVEMENTS PLAN
PUBLIC SAFETY
FY 2016 - 2025**

Public Safety	5 Year Summary							6-10 Year Subtotal	10 Year Total
	Planned Expenditures	Previous Funding	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020		
Fire & Rescue:									
Fire/EMS Apparatus Replacements	-	1,130,000	210,000	55,000	1,535,500	300,000	3,230,500	7,565,000	10,795,500
Fire/EMS Facilities (Analysis/Expansion/Replacmts)	-	50,000	-	2,000,000	-	5,000,000	7,050,000	2,000,000	9,050,000
Rushmere VFD (HVAC/Floor/Paving)	-	125,000	-	-	-	-	125,000	-	125,000
Sheriff:									
E911 Radio System Replacement	-	11,000,000	-	-	-	-	11,000,000	-	11,000,000
Total		12,305,000	210,000	2,055,000	1,535,500	5,300,000	21,405,500	9,565,000	30,970,500

Public Safety	5 Year Summary							6-10 Year Subtotal	10 Year Total
	Funding Sources	Previous Funding	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020		
State Transportation Funds		-	-	-	-	-	-	-	-
State/Federal Grant Funds		-	-	-	-	-	-	-	-
Cash Proffer Funds		-	-	-	-	-	-	-	-
E911 Radio System Replacement		4,070,000	-	-	-	-	-	-	-
Support of Private/Town Contributions		4,070,000	-	-	-	-	4,070,000	-	4,070,000
Transfer from Capital Unassigned FB		-	-	-	-	-	-	-	-
Transfer from Stormwater Fund		-	-	-	-	-	-	-	-
Fire/EMS Facilities (Analysis/Expansion/Replacmts)		50,000	-	-	-	-	-	-	-
Cash Transfer from General Fund		50,000	-	-	-	-	50,000	-	50,000
Fire/EMS Apparatus Replacements		1,130,000	210,000	55,000	1,535,500	300,000	-	-	-
Fire/EMS Facilities (Analysis/Expansion/Replacmts)		-	-	2,000,000	-	5,000,000	-	-	-
Rushmere VFD (HVAC/Floor/Paving)		125,000	-	-	-	-	-	-	-
E911 Radio System Replacement		6,930,000	-	-	-	-	-	-	-
General Obligation Bonds		8,185,000	210,000	2,055,000	1,535,500	5,300,000	17,285,500	9,565,000	26,850,500
Total		12,305,000	210,000	2,055,000	1,535,500	5,300,000	21,405,500	9,565,000	30,970,500

Annual Operating Impact	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
Fire & Rescue:					
Fire/EMS Apparatus Replacements					
Fire/EMS Facilities (Analysis/Expansion/Replacmts)					
Rushmere VFD (HVAC/Floor/Paving)					
Sheriff:					
E911 Radio System Replacement					
Total Operating Cost	-	-	-	-	-

Public Safety

Fire & Rescue



Fire & EMS Apparatus Replacements

The project provides for the systematic replacement of fire and rescue apparatus over the next 10 years based on the age, mileage, and operating condition of existing equipment utilized by fire and emergency medical service personnel and volunteer departments.

<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21-25</u>	<u>Total</u>
\$1,130,000	\$210,000	\$55,000	\$1,535,500	\$300,000	\$7,565,000	\$10,795,500

Operating Costs: The project will not have an operating impact on the County.



Fire & EMS Facilities

The project will provide for the expansion and replacement of Fire and EMS facilities to ensure adequate space for fire and rescue departments and equipment as the County grows and develops. Funding in the amount of \$50,000 is provided in FY 16 to conduct a space needs assessment of existing fire and rescue facilities with funding for expansion and replacement needs in FY 18, FY 20, and FY 23.

<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21-25</u>	<u>Total</u>
\$50,000	\$0	\$2,000,000	\$0	\$5,000,000	\$2,000,000	\$9,050,000

Operating Costs: The project is not anticipated to have an operating impact on the County.

Public Safety

Fire & Rescue



Rushmere Volunteer Fire Department

The project will provide for repairs and renovations to the Rushmere Volunteer Fire Department facility including replacement of the HVAC system and electrical and propane heating system in the apparatus bay, an engineered floor coating for the apparatus bay, and parking lot repaving. The HVAC, heating system, flooring, and paving are approximately 30 years old and have exceeded their useful life.

<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21-25</u>	<u>Total</u>
\$125,000	\$0	\$0	\$0	\$0	\$0	\$125,000

Operating Costs: The project will not have an operating impact on the County.

Sheriff



E-911 Radio System Replacement

The project will provide for the replacement of the County's public safety radio communication system to enhance interoperable communications among local law enforcement and first responders including the ability to communicate with surrounding jurisdictions. The current system and its components have exceeded their useful life and do not provide adequate coverage for public safety personnel.

<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21-25</u>	<u>Total</u>
\$11,000,000	\$0	\$0	\$0	\$0	\$0	\$11,000,000

Operating Costs: The project will not have an operating impact on the County.

**CAPITAL IMPROVEMENTS PLAN
PUBLIC SCHOOLS
FY 2016 - 2025**

Public Schools	5 Year Summary								
Planned Expenditures	Previous Funding	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	5 Year Subtotal	6-10 Year Subtotal	10 Year Total
Smithfield High School Expansion	-	-	-	-	-	-	-	25,750,000	25,750,000
New Northern Elementary School	-	-	-	-	-	-	-	25,000,000	25,000,000
Fleet /Bus Garage (Expansion/Renovtn)	-	-	-	750,000	-	-	750,000	-	750,000
School Admin Bldg. (renovtn/purchase)	-	-	-	-	-	-	-	1,000,000	1,000,000
Total	-	-	-	750,000	-	-	750,000	51,750,000	52,500,000

Public Schools									
Funding Sources	Previous Funding	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	5 Year Subtotal	6-10 Year Subtotal	10 Year Total
State Transportation Funds	-	-	-	-	-	-	-	-	-
State/Federal Grant Funds	-	-	-	-	-	-	-	-	-
Cash Proffer Funds	-	-	-	-	-	-	-	-	-
Support of Private Contributions	-	-	-	-	-	-	-	-	-
Transfer from Capital Unassigned FB	-	-	-	-	-	-	-	-	-
Transfer from Stormwater Fund	-	-	-	-	-	-	-	-	-
Cash Transfer from General Fund	-	-	-	-	-	-	-	-	-
Smithfield High School Expansion	-	-	-	-	-	-	-	-	-
New Northern Elementary School	-	-	-	-	-	-	-	-	-
Fleet /Bus Garage (Expansion/Renovtn)	-	-	-	750,000	-	-	750,000	-	750,000
School Admin Bldg. (renovtn/purchase)	-	-	-	-	-	-	-	-	-
General Obligation Bonds	-	-	-	750,000	-	-	750,000	51,750,000	52,500,000
Total	-	-	-	750,000	-	-	750,000	51,750,000	52,500,000

Annual Operating Impact	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
Smithfield High School Expansion					
New Northern Elementary School					
Fleet /Bus Garage (Expansion/Renovtn)					
School Admin Bldg. (renovtn/purchase)					
Total Operating Cost	-	-	-	-	-

Public Schools



Smithfield High School Expansion

The project will provide for a 65,000 square foot expansion and renovation of Smithfield High School to address overcrowding and future growth. The expansion will add capacity for an additional 450 students. Overcrowding has resulted in the high school using part of the Smithfield Middle School to meet space need requirements.

<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21-25</u>	<u>Total</u>
\$0	\$0	\$0	\$0	\$0	\$25,750,000	\$25,750,000

Operating Costs: The projected annual operating cost of the school expansion is \$100,000 for electric, water, and waste removal beginning in FY 23.



New Northern Elementary School

The project will provide for the construction of a new elementary school to serve the northern end of the county. Expansion of the existing elementary schools are not feasible. The new elementary school will address projected school age population growth in the northern area of the County over the next 10 years.

<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21-25</u>	<u>Total</u>
\$0	\$0	\$0	\$0	\$0	\$25,000,000	\$25,000,000

Operating Costs: The projected annual operating cost of the new elementary school is outside of the 10 year CIP horizon.

Public Schools

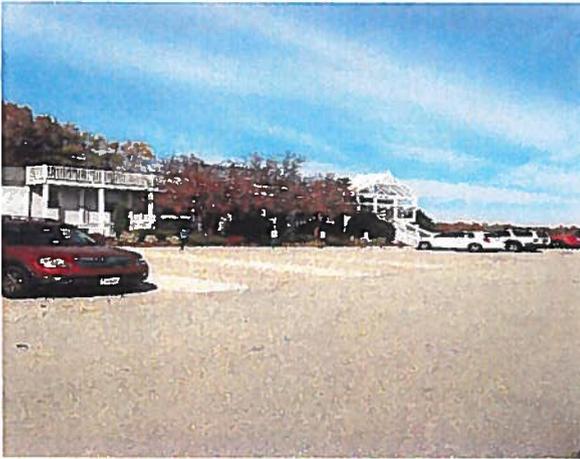


Fleet Bus Garage Expansion

The project will provide for an addition to the school bus garage on Poorhouse Road. The school bus garage currently has only one bay capable of handling the 77-passenger school buses used by the school division. The addition would allow for up to three additional bays at the facility allowing for a greater level of service and reduction of bus downtime and reliance on outside contractors for repairs and maintenance.

<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21-25</u>	<u>Total</u>
\$0	\$0	\$750,000	\$0	\$0	\$0	\$750,000

Operating Costs: The project will not have an operating impact on the County.



School Administration Building

The project will provide for renovation of the existing School Administration Building or purchase of a new facility. The school administration office currently operates out of a facility behind Westside Elementary School which does not provide adequate office space or an appropriate configuration for central office personnel and their customers.

<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21-25</u>	<u>Total</u>
\$0	\$0	\$0	\$0	\$0	\$1,000,000	\$1,000,000

Operating Costs: The project will not have an operating impact on the County.

**CAPITAL IMPROVEMENTS PLAN
TRANSPORTATION
FY 2016 - 2025**

Transportation	5 Year Summary						5 Year Subtotal	6-10 Year Subtotal	10 Year Total
	Planned Expenditures	Previous Funding	2015-2016	2016-2017	2017-2018	2018-2019			
Multi-Modal - WSES Sidewalk (CMAQ/Twn Smthfld)		841,000	-	-	-	-	841,000	-	841,000
Multi-Modal - Nike Pk Trail Ph 2 (VDOT 50/Twn Smthfld)		3,100,000	-	-	-	-	3,100,000	-	3,100,000
Multi-Modal - Nike Pk Trail Ph 3 (Twn Smthfld/Private)		-	1,900,000	-	-	-	1,900,000	-	1,900,000
Road Reconstr - Rt 620 Broadwater (50/50)		450,000	-	4,000,000	-	-	4,450,000	-	4,450,000
Intersectn - 460/Old Mill Signal (50/50)		-	300,000	-	-	-	300,000	-	300,000
Intersectn - Nike Pk/Carrollton Blvd (50/50)		-	-	-	-	-	-	1,263,000	1,263,000
Intersectn - Nike Pk/Reynold Dr (50/50)		-	-	-	-	-	-	1,563,000	1,563,000
New Constr - Nike Pk Road Extn (50/50)	-	-	-	-	825,000	7,200,000	8,025,000	-	8,025,000
Road Widening 258 (50/50)	-	-	-	-	-	1,800,000	1,800,000	12,500,000	14,300,000
Road Widening Carrollton Blvd (VDOT RSTP 100%)	-	-	-	-	-	-	-	15,500,000	15,500,000
Total	-	4,391,000	2,200,000	4,000,000	825,000	9,000,000	20,416,000	30,826,000	51,242,000

Transportation	5 Year Summary						5 Year Subtotal	6-10 Year Subtotal	10 Year Total
	Funding Sources	Previous Funding	2015-2016	2016-2017	2017-2018	2018-2019			
Multi-Modal - Nike Pk Trail Ph 2 (VDOT 50/Twn Smthfld)		1,550,000	-	-	-	-	-	-	-
Multi-Modal - WSES Sidewalk (CMAQ/Twn Smthfld)		741,000	-	-	-	-	-	-	-
Road Reconstr - Rt 620 Broadwater (50/50)		450,000	-	2,000,000	-	-	-	-	-
Intersectn - 460/Old Mill Signal (50/50)		-	150,000	-	-	-	-	-	-
Intersectn - Nike Pk/Carrollton Blvd (50/50)		-	-	-	-	-	-	-	-
Intersectn - Nike Pk/Reynold Dr (50/50)		-	-	-	-	-	-	-	-
New Constr - Nike Pk Road Extn (50/50)		-	-	-	412,500	3,600,000	-	-	-
Road Widening 258 (50/50)		-	-	-	-	900,000	-	-	-
Road Widening Carrollton Blvd (VDOT RSTP 100%)		-	-	-	-	-	-	-	-
State Transportation Funds		2,741,000	150,000	2,000,000	412,500	4,500,000	9,803,500	23,163,000	32,966,500
State/Federal Grant Funds		-	-	-	-	-	-	-	-
Cash Proffer Funds		-	-	-	-	-	-	-	-
Multi-Modal - WSES Sidewalk (CMAQ/Twn Smthfld)		100,000	-	-	-	-	-	-	-
Multi-Modal - Nike Pk Trail Ph 2 (VDOT 50/Twn Smthfld)		1,550,000	-	-	-	-	-	-	-
Multi-Modal - Nike Pk Trail Ph 3 (Twn Smthfld/Private)		-	700,000	-	-	-	-	-	-
Multi-Modal - Nike Pk Trail Ph 3 (Twn Smthfld/Private)		-	1,200,000	-	-	-	-	-	-
Support of Private Contributions		1,650,000	1,900,000	-	-	-	3,550,000	-	3,550,000
Transfer from Capital Unassigned FB		-	-	-	-	-	-	-	-
Transfer from Stormwater Fund		-	-	-	-	-	-	-	-
Intersectn - 460/Old Mill Signal (50/50)		-	150,000	-	-	-	-	-	-
Cash Transfer from General Fund		-	150,000	-	-	-	150,000	-	150,000
Road Reconstr - Rt 620 Broadwater (50/50)		-	-	2,000,000	-	-	-	-	-
Intersectn - Nike Pk/Carrollton Blvd (50/50)		-	-	-	-	-	-	-	-
Intersectn - Nike Pk/Reynold Dr (50/50)		-	-	-	-	-	-	-	-
New Constr - Nike Pk Road Extn (50/50)		-	-	-	412,500	3,600,000	-	-	-
Road Widening 258 (50/50)		-	-	-	-	900,000	-	-	-
General Obligation Bonds		-	-	2,000,000	412,500	4,500,000	6,912,500	7,663,000	14,575,500
Total		4,391,000	2,200,000	4,000,000	825,000	9,000,000	20,416,000	30,826,000	51,242,000

Annual Operating Impact	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
Multi-Modal - WSES Sidewalk (CMAQ/Twn Smthfld)					
Multi-Modal - Nike Pk Trail Ph 2 (VDOT 50/Twn Smthfld)					
Multi-Modal - Nike Pk Trail Ph 3 (Twn Smthfld/Private)					
Road Reconstr - Rt 620 Broadwater (50/50)					
Intersectn - 460/Old Mill Signal (50/50)					
Intersectn - Nike Pk/Carrollton Blvd (50/50)					
Intersectn - Nike Pk/Reynold Dr (50/50)					
New Constr - Nike Pk Road Extn (50/50)					
Road Widening 258 (50/50)					
Road Widening Carrollton Blvd (VDOT RSTP 100%)					
	-	-	-	-	-

Transportation



Multi-Modal – Westside Elementary School Sidewalk

The project will provide improved mobility and safety for pedestrians through the installation of a sidewalk along Great Springs Road from Quail Street north to Route 258/Main Street and connecting downtown Smithfield to Westside Elementary School with pedestrian crossings at the Route 10 bypass. The project will be funded by \$741,000 from state congestion mitigation funds and \$100,000 from the Town of Smithfield.

<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21-25</u>	<u>Total</u>
\$841,000	\$0	\$0	\$0	\$0	\$0	\$841,000

Operating Costs: The project will not have an operating impact on the County.



Multi-Modal – Nike Park Trail Phase 2

The project will provide for Phase 2 of the Nike Park Trail to construct a 4.2 mile multi-use path connecting Windsor Castle Park to Nike Park. Phase 2 will consist of construction of the multi-use path from the intersection of Nike Park Road and Battery Park Road, east along Nike Park Road, to the entrance of Nike Park. Project funding will consist of VDOT Revenue Sharing funds (50%) and private contributions (50%).

<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21-25</u>	<u>Total</u>
\$3,100,000	\$0	\$0	\$0	\$0	\$0	\$3,100,000

Operating Costs: The project will not have an operating impact on the County.

Transportation



Multi-Modal – Nike Park Trail Phase 3

The project will provide for Phase 3 of the Nike Park Trail to construct a 4.2 mile multi-use path connecting Windsor Castle Park to Nike Park. Phase 3 consists of construction of the multi-use path from the intersection of South Church Street and Battery Park Road, north along South Church Street to the Smithfield Station Bridge. Project funding will consist of funding from the Town of Smithfield (\$1.2M) and private contributions (\$700,000).

<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21-25</u>	<u>Total</u>
\$0	\$1,900,000	\$0	\$0	\$0	\$0	\$1,900,000

Operating Costs: The project will not have an operating impact on the County.



Road Reconstruction Projects

The project will provide for the reconstruction of a 2.1 mile segment of Route 620 Broadwater Road which has higher than average traffic volumes and crash rates for secondary roads. Project components will include utility relocations, widening, shoulder reconstruction, and paving. The project will be funded through a combination of State Six Year Transportation Plan and Revenue Sharing funds (\$2,450,000) and general obligation bonds (\$2,000,000)

<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21-25</u>	<u>Total</u>
\$450,000	\$0	\$4,000,000	\$0	\$0	\$0	\$4,450,000

Operating Costs: The project will not have an operating impact on the County.

Transportation

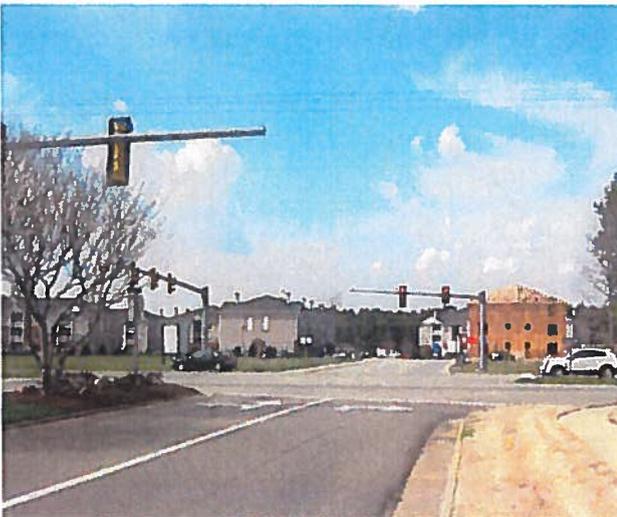


Intersection Improvements – Route 460/Old Mill Signalization

The project will provide for the installation of a traffic signal to improve turning movements at the intersection of Route 460/Old Mill Road to serve the Shirley T. Holland Intermodal Park.

<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21-25</u>	<u>Total</u>
0	\$300,000	\$0	\$0	\$0	\$0	\$300,000

Operating Costs: The project will not have an operating impact on the County.



Intersection Improvements – Nike Park Road/Carrollton Boulevard

The project will provide for the installation of a traffic signal with coordinated timings and operations with adjacent intersections to optimize traffic flow during peak and off peak traffic along Carrollton Boulevard including construction of exclusive turn lanes in accordance with the Brewer’s Neck Corridor Study. Project funding is anticipated to be split between VDOT Revenue Sharing funds (50%) and General Obligation Bonds (50%).

<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21-25</u>	<u>Total</u>
0	\$0	\$0	\$0	\$0	\$1,263,000	\$1,263,000

Operating Costs: The project will not have an operating impact on the County.

Transportation



Intersection Improvements – Nike Park Road/Reynolds Drive

This project will provide for the construction of turn lanes to improve traffic flow at the intersection of Nike Park Road and Reynolds Drive in accordance with the Brewers Neck Corridor Study. Project funding will be split between VDOT Revenue Sharing funds (50%) and General Obligation Bonds (50%).

<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21-25</u>	<u>Total</u>
0	\$0	\$0	\$0	\$0	\$1,563,000	\$1,563,000

Operating Costs: The project will not have an operating impact on the County.



New Construction – Nike Park Road Extension

The project will provide for the construction of a new two-lane roadway/connection between the existing terminus/intersection of Nike Park Road at Reynolds Drive to a location along Carrollton Boulevard approximately midway between Brewer's Neck Boulevard and Northgate Drive in accordance with the Brewers Neck Corridor Study. The project is needed to improve traffic flow and mobility in the Route 17 corridor. Project funding will be split between VDOT Revenue Sharing funds (50%) and General Obligation Bonds (50%).

<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21-25</u>	<u>Total</u>
0	\$0	\$0	\$825,000	\$7,200,000	\$0	\$8,025,000

Operating Costs: The project will not have an operating impact on the County.

Transportation

Road Widening – Route 258



The project will provide for the widening of segments of Route 258 North and South to improve vehicular safety and mobility. The project will include the widening of Route 258 South from the intersection of Route 258/460 to the intersection of Route 258/Sunset Drive from a two lane road to a four lane divided road. Additionally Route 258 North from the intersection of Route 258/460 to the intersection of Route 258/Five Forks Road will be widened from a two lane road to a four lane divided road. The project is anticipated to serve the Shirley T. Holland Intermodal Park and traffic from Route 460. The project will be funded through a combination of VDOT Revenue Sharing funds (50%) and General Obligation Bonds (50%).

<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21-25</u>	<u>Total</u>
\$0	\$0	\$0	\$0	\$1,800,000	\$12,500,000	\$14,300,000

Operating Costs: The project will not have an operating impact on the County.

Road Widening – Carrollton Boulevard



The project will provide for the widening of Carrollton Boulevard to improve traffic mobility along this highly traveled corridor in accordance with the Brewer's Neck Corridor Study. The project will widen Carrollton Boulevard to a six lane, median divided road, with multi-use paths on both sides of the corridor. The median will be approximately 10 to 12 feet variable width between Brewer's Neck Boulevard and Harbor Pointe Lane/Whippingham Parkway. Transition from a six lane roadway to a four lane roadway will occur over a distance of approximately 2,200 feet north of Harbor Lane/Whippingham Parkway to allow adequate transition before the James River Bridge. The project will be funded 100% through VDOT Regional Surface Transportation Program funds.

<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21-25</u>	<u>Total</u>
\$0	\$0	\$0	\$0	\$0	\$15,500,000	\$15,500,000

Operating Costs: The project will not have an operating impact on the County.

**CAPITAL IMPROVEMENTS PLAN
ECONOMIC DEVELOPMENT
FY 2016 - 2025**

Economic Development	5 Year Summary						5 Year Subtotal	6-10 Year Subtotal	10 Year Total
	Planned Expenditures	Previous Funding	2015-2016	2016-2017	2017-2018	2018-2019			
STH Intermodal Park Pad Site	-	300,000	300,000	300,000	500,000	500,000	1,900,000	500,000	2,400,000
Total	-	300,000	300,000	300,000	500,000	500,000	1,900,000	500,000	2,400,000

Economic Development	5 Year Summary						5 Year Subtotal	6-10 Year Subtotal	10 Year Total
	Funding Sources	Previous Funding	2015-2016	2016-2017	2017-2018	2018-2019			
State Transportation Funds		-	-	-	-	-	-	-	-
State/Federal Grant Funds		-	-	-	-	-	-	-	-
Cash Proffer Funds		-	-	-	-	-	-	-	-
Support of Private Contributions		-	-	-	-	-	-	-	-
Transfer from Capital Unassigned FB		-	-	-	-	-	-	-	-
Transfer from Stormwater Fund		-	-	-	-	-	-	-	-
STH Intermodal Park Pad Site		300,000	300,000	300,000	500,000	500,000	-	-	-
Cash Transfer from General Fund		300,000	300,000	300,000	500,000	500,000	1,900,000	500,000	2,400,000
General Obligation Bonds		-	-	-	-	-	-	-	-
Total		300,000	300,000	300,000	500,000	500,000	1,900,000	500,000	2,400,000

Annual Operating Impact	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
STH Intermodal Park Pad Site					
Total Operating Cost	-	-	-	-	-

Economic Development



Shirley T. Holland Intermodal Park Pad Site

The project will provide for the design, permitting, clearing, grading, and drainage work required to create a series of pad-ready sites for future economic development prospects. Currently, there are no pad-ready sites in the 3,200 acre intermodal park. Pad-ready sites that are “shovel ready” are attractive to potential economic development prospects because of the reduced risks and shortened timeframes required to construct new facilities and start-up operations. Having pad-ready sites will enhance the intermodal park’s competitive advantage against competing sites in other jurisdictions.

<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21-25</u>	<u>Total</u>
\$300,000	\$300,000	\$300,000	\$500,000	\$500,000	\$500,000	\$2,400,000

Operating Costs: The project will not have an operating impact on the County.

DEBT SERVICE

Isle of Wight County maintains a separate Debt Service Fund that tracks long-term debt obligations for General Fund and School Fund activities. Debt activity for Public Utility Fund activity is maintained in this respective fund. The Debt Service Fund accounts for the accumulation of resources for and the payment of General Fund and School Fund related long term debt principal, interest, and related costs. Revenues in this fund consist primarily of a transfer of the countywide revenues generated from the various general property and local tax revenues.

The County borrows money by issuing bonds for the acquisition, construction, and renovation of public facilities and infrastructure as well as major equipment purchases. The County uses an objective analytical approach to determine whether it can afford new or additional general purpose debt to include measures of annual debt service payments as a percent of current expenditures and amount of outstanding debt as a percent of taxable real estate value in the County.

The rate of interest paid for long-term debt is determined by the competitive aspect of the bond and finance institution market based upon credit ratings from Standard & Poor's, Moody's, and Fitch rating agencies. The better the County's credit rating score, the lower the interest rate charged on the borrowing. The highest credit rating that can be attained is Triple A (AAA or Aaa). The County's bond rating is currently:

<u>Rating Agency</u>	<u>Bond Rating</u>
Moody's	Aa2
Standard & Poor's	AA
Fitch	AA

In accordance with the Constitution of Virginia, the County is authorized to issue bonds, secured by a pledge of its full faith and credit and unlimited taxing power. There is no requirement the Constitution, the Code of Virginia, or the County Charter that the issuance of general obligation bonds be subject to the approval of voters of the County at referendum. The issuance of general obligation bonds is subject to a constitutional limitation of 10% of the assessed value of taxable real property. The County's adopted Financial Policy further limits to 4% of the assessed value of taxable property.

The total debt service required in Fiscal Year 2015-2016 is as follows:

	<u>Principal & Interest</u>
General Fund	\$ 3,741,637
School Operating Fund	3,141,075
Public Utility Fund	<u>1,730,078</u>
	\$ 8,612,790

The attached schedule provides an overview of the County's total debt service and obligations.

COMMUNITY PROFILE

County Government

The County of Isle of Wight is organized under the county manager form of government with a governing body comprised of a five member board of supervisors elected by the citizens of the County's voting districts including Carrsville, Hardy, Newport, Smithfield, and Windsor. A chairman and vice chairman of the board are appointed by the members of the board of supervisors at the board's annual reorganization meeting held each January. A county administrator is appointed by the board of supervisors to manage the daily operations of the county government. The County provides a wide array of services including public safety, health and welfare, parks and recreation, community development, stormwater, and public utilities. The County has 249 full-time employees. The County also appropriates funds to the Isle of Wight County School Board for the operation of the County's public school system.

History

Isle of Wight County was established in 1634. It is one of the oldest county governments in the United States and one of the original eight shires by an order of King Charles I. Nestled on the shores of the James River in southeastern Virginia, Isle of Wight's residents enjoy its rural nature spread over 320 square miles coupled with the quaint atmosphere of two incorporated towns – Smithfield and Windsor.

Isle of Wight County has a rich history that pre-dates its formal establishment in 1634. The County provided fertile farmland and hunting opportunities for its Native American inhabitants prior to the first English settlement in 1619. During the 17th century, shortly after establishment of the settlement at Jamestown in 1607, English settlers explored and began settling the areas adjacent to Hampton Roads. Captain John Smith in 1608 crossed the James River and obtained fourteen bushels of corn from the Native American inhabitants, the Warrosquyoackes or Warraskoyaks. They were a tribe of the Powhatan Confederacy, who had three towns in the area of modern Smithfield. The Warraskoyaks were driven off from their villages in 1622 and 1627, as part of the reprisals for the Great Massacre of 1622.

The first English plantations along the south shore within present-day Isle of Wight were established by Puritan colonists, beginning with that of Christopher Lawne in May 1628. Several members of the Puritan Bennett family also came to settle the area, including Richard Bennett who led the Puritans to neighboring Nansemond in 1635, and later became governor of the Virginia Colony.

By 1634, the Colony consisted of eight shires or counties with a total population of approximately 5,000 inhabitants. One of these was Warrosquyoake Shire an Anglicisation of the indigenous name, which was renamed Isle of Wight County in 1637, after the island off the south coast of

COMMUNITY PROFILE

England of the same name. The name was probably changed because the Isle of Wight had become the home of some of the principal colonists, namely the families of Richard Bennett, Thos. Spain, Christopher Lawne, and James Peterson (among others), though the Native American name went through multiple Anglicisations, eventually also being known as "Warwicke Squeake" among the local inhabitants.

St. Luke's Church, built in 1632, is the nation's only original Gothic church and the oldest existing church of English foundation. It was designated a National Historic Landmark in recognition of its significance.

In 1732 a considerable portion of the northwestern part of the original shire was added to Brunswick County; and in 1748 the entire county of Southampton was carved out of it. During the American Civil War, Company F of the 61st Virginia Infantry of the Confederate Army was called the "Isle of Wight Avengers."

Today, Isle of Wight is a thriving community with a strong agricultural base, industry, and commercial and residential growth.

Community Attractions

Historic St. Luke's Church

Historic Saint Luke's Church, circa 1632, is located four miles south of Smithfield's Historic District. It is the oldest existing church of English foundation in America and is this country's only surviving original brick Gothic church.



The Arts Center @ 319

The Arts Center @ 319, co-located with the Smithfield Visitor Center, exhibits the works of local and regional artists in multiple shows throughout the year. The Arts Center also hosts working studios for eight resident artists, a gift shop that features creations by its member artists and an arts classroom. Visitors are encouraged to interact with the resident artists as new works are being created.



COMMUNITY PROFILE

Isle of Wight County Museum

Interpreting local history, the museum's exhibits include prehistoric fossils, the Civil War, Native American and Colonial artifacts, a country store and the museum's most notable artifact - the world's oldest, edible cured ham.



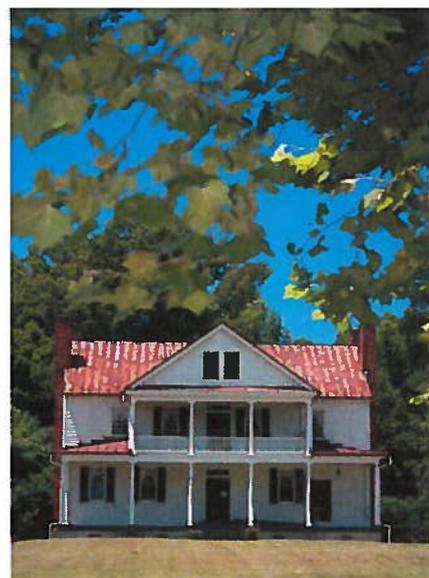
Historic Fort Huger

Historic Fort Huger, the "Gateway to the Confederate Capital," is located in the northern reaches of Isle of Wight County off route 10 and 8 miles from downtown Smithfield. View the ghost fleet on the James River, take the self-guided walking tour through the new trails and see the cannon mounted along the edges of the fort. Fort Huger is listed on the National Register of Historic Places.



Boykins Tavern Museum

Named after Major Francis Boykin, who served as a lieutenant with Patrick Henry and later camped with George Washington at Valley Forge. He inherited this land in 1780, as well as the house that had stood there since 1762. A smart businessman, he donated land for the Isle of Wight Courthouse of 1800 and even helped pay for the original courthouse, which is still standing and being used today, as well as the new jail. His tavern was conveniently located right next door for meals and refreshments needed by court officers and personnel, curious observers and travelers.



COMMUNITY PROFILE

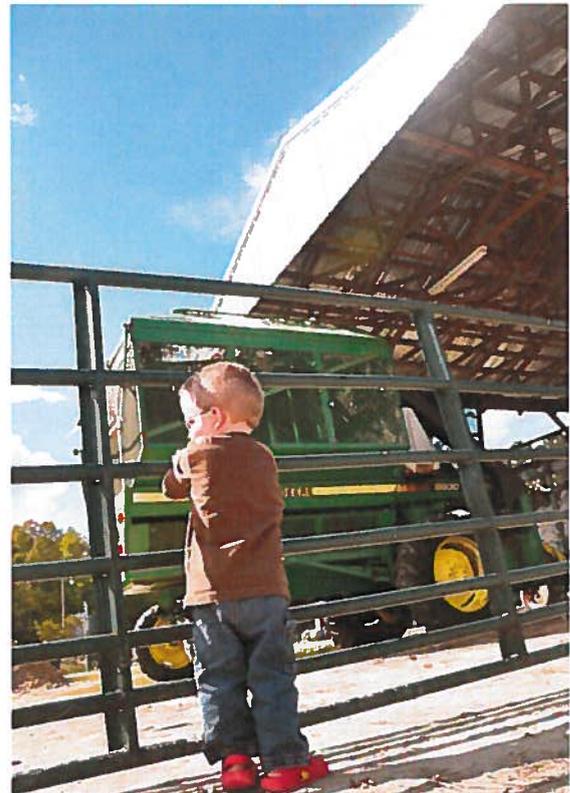
Nike Ajax Missile Site N-75

The former Nike-Ajax missile base is now home to the Isle of Wight County Parks and Recreation Department. Many buildings still stand including the barracks, mess hall, administration and recreation building and officer/non-commissioned officer family housing. Visitors can also see the fueling area and concrete slabs that mark the location of the underground missile magazines. The site is now a park featuring softball and soccer fields, basketball, volleyball, and tennis courts, picnic areas, nature and mountain bike trails, skate park, playgrounds, senior center, and recreation



Farms of Isle of Wight County

Isle of Wight County is home to numerous farms offering locally grown fresh produce. Farm Tours are coordinated by the Isle Wight/Smithfield Visitors Center. Get lost in a pumpkin maze, bump along on a hay ride, touch the soft wool of an alpaca, or simply enjoy the natural beauty of the rural setting.



COMMUNITY PROFILE

Statistical Information

Principal Employers

Gwaltney of Smithfield
 Isle of Wight County School Board
 County of Isle of Wight
 Green Mountain Coffee Roasters, Inc.
 International Paper Company
 Riverside Regional Medical Center
 C.R. England, Inc.
 Food Lion
 Packers Sanitation Service, Inc.
 Cost Plus, Inc.
 Smithfield Foods
 Farm Fresh
 Peninsula Metropolitan YMCA
 Consulate Health Care of Windsor
 Isle of Wight Academy
 ST Tissue, LLC
 Town of Smithfield
 Presbyterian Homes & Family Services
 Premium Pet Health LLC
 Smithfield Station

Source: Virginia Employment Commission, Qtr. Census of Employment and Wages, 1st Qtr. 2014

Employment By Industry

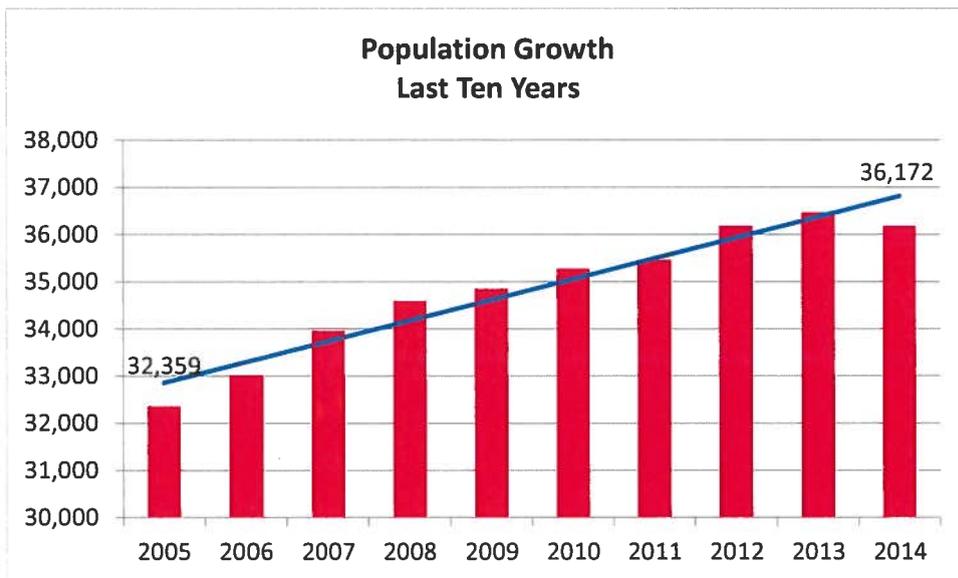
	<u>2005</u>	<u>2014</u>	<u>Percent Change</u>
Whoelsale Trade	187	484	158.8%
Professional, Scientific, and Technical Services	183	370	102.2%
Administrative and Support and Waste Management	214	417	94.9%
Agriculture, Forestry, Fishing and Hunting	150	193	28.7%
Health Care and Social Assistance	570	694	21.8%
Transportation and Warehousing	393	475	20.9%
Accommodation and Food Services	706	783	10.9%
Finance and Insurance	188	205	9.0%
Other Services (except Public Administration)	349	344	-1.4%
Retail Trade	908	883	-2.8%
Information	<u>38</u>	<u>27</u>	-28.9%
Construction	580	403	-30.5%
Real Estate and Rental and Leasing	123	85	-30.9%
Manufacturing	6,130	3,121	-49.1%
Arts, Entertainment, and Recreation	106	53	-50.0%
Management of Companies and Enterprises	<u>377</u>	<u>180</u>	<u>-52.3%</u>
	11,202	8,717	-22.2%

Source: Va. Employment Commission, Qtr.Census of Employment and Wages, 1st Qtr. 2005/2014

COMMUNITY PROFILE

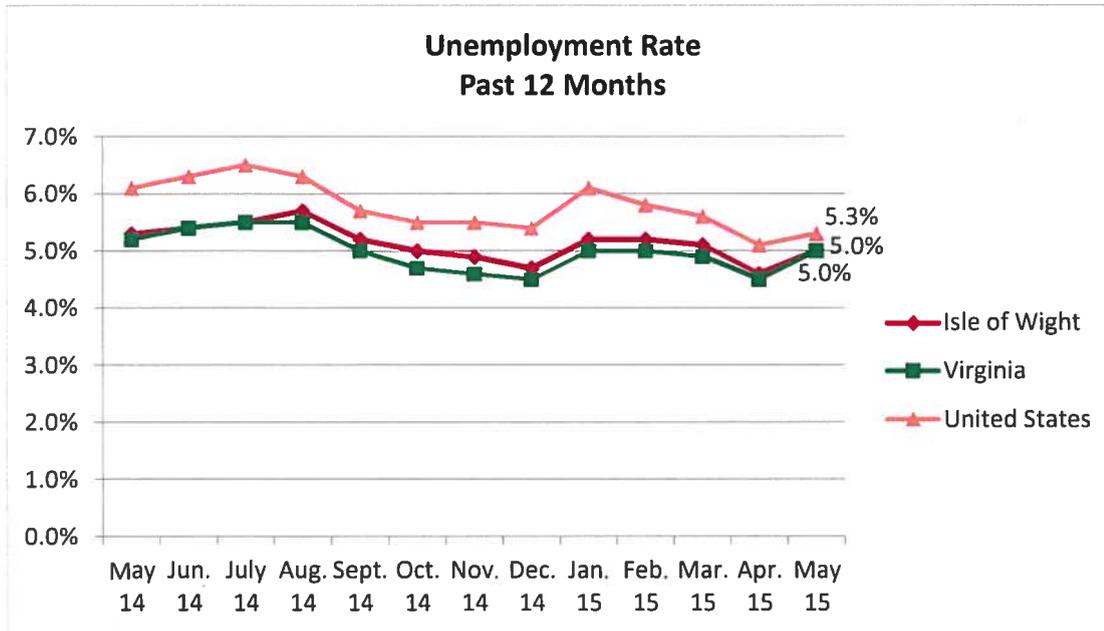
Principal Real Estate Taxpayers

	<u>Assessed Value</u>	<u>Percent of Total Assessed Value</u>
International Paper	\$109,360,400	2.64%
Inland Holdings LLC	41,871,600	1.01%
Smithfield Foods	41,843,900	1.01%
Gwaltney of Smithfield	30,293,000	0.73%
Eagle Harbor Apartments, LP	25,600,000	0.62%
Sentara Healthcare	14,669,700	0.35%
LDI Virginia LLC	14,417,900	0.35%
Cypress Creek Dev. Co. LLC	14,106,100	0.34%
Eagle Harbor LLC	13,646,300	0.33%
Eagle Harbor Apartments II, LP	13,015,000	0.31%

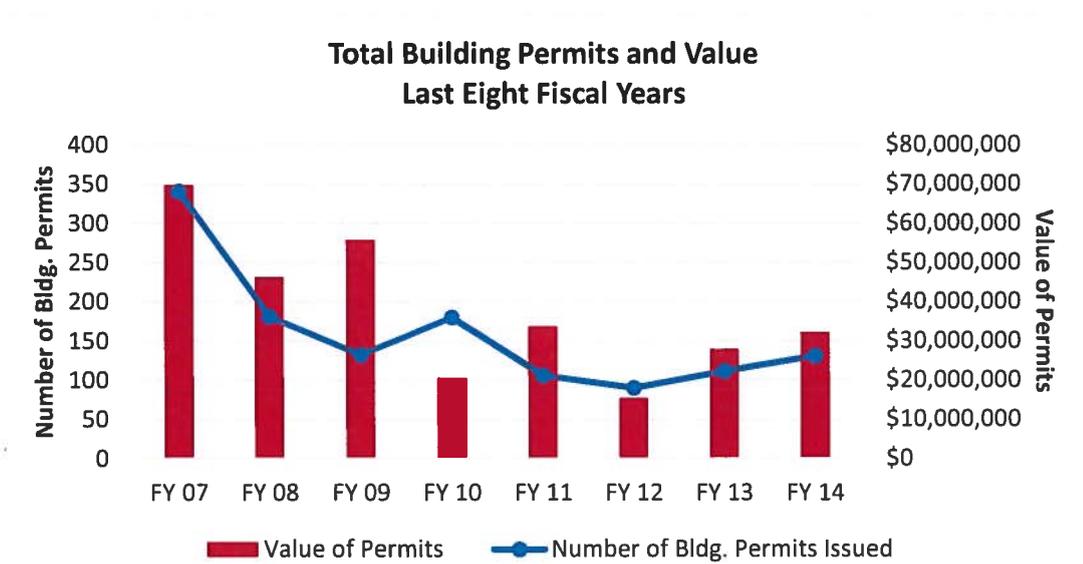


Source: Weldon Cooper Center for Public Service

COMMUNITY PROFILE



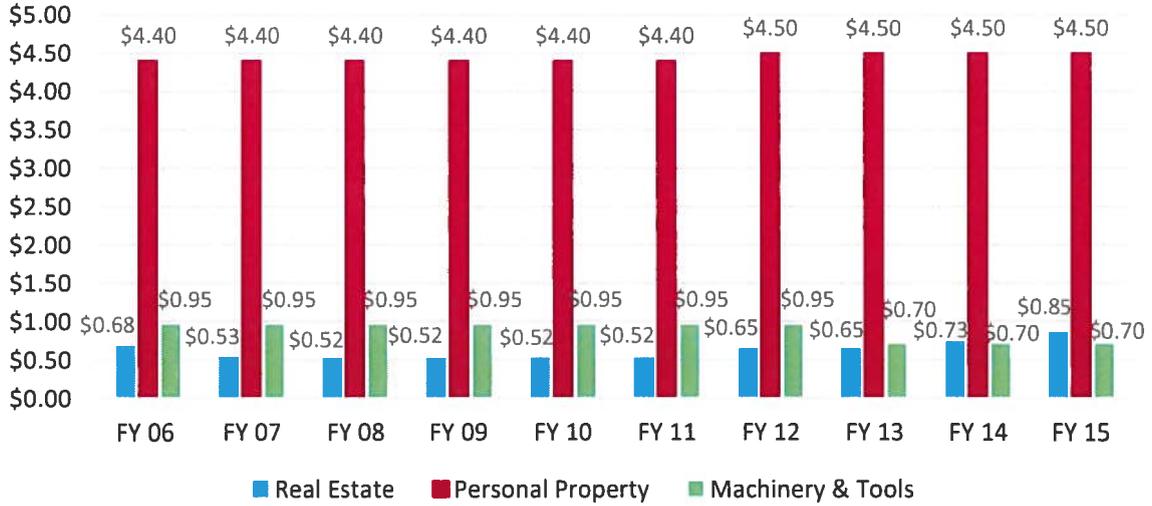
Source: Virginia Employment Commission



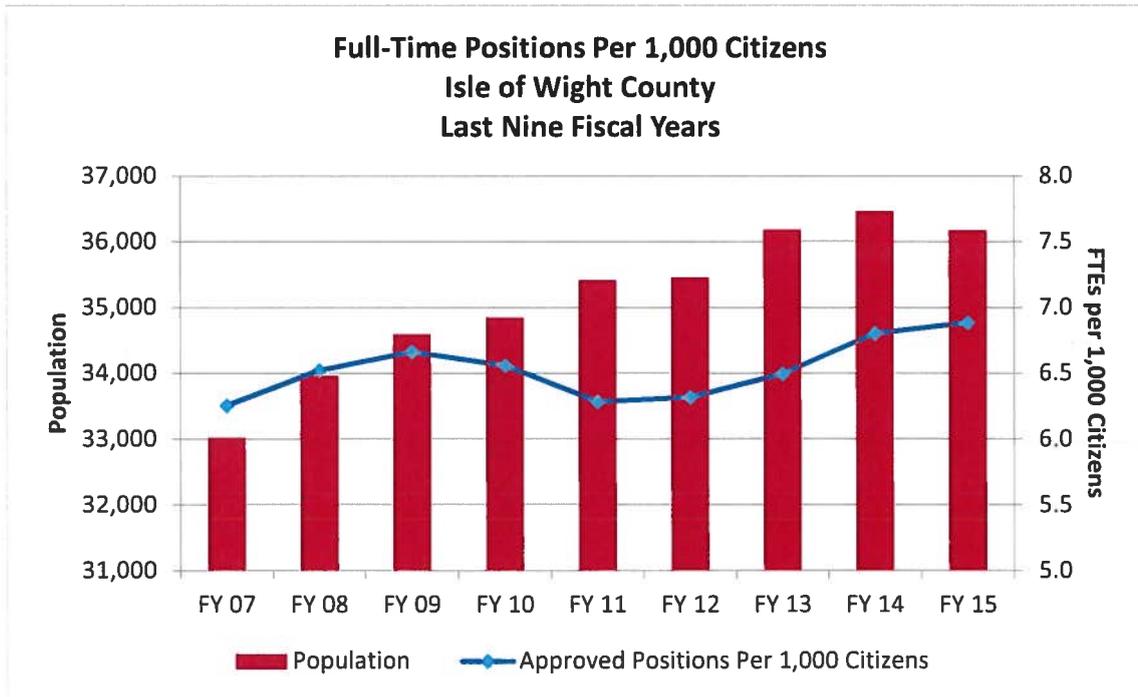
Source: Comprehensive Annual Financial Report, FY 2014

COMMUNITY PROFILE

**Direct Property Tax Rates Per Hundred
Last Ten Fiscal years**



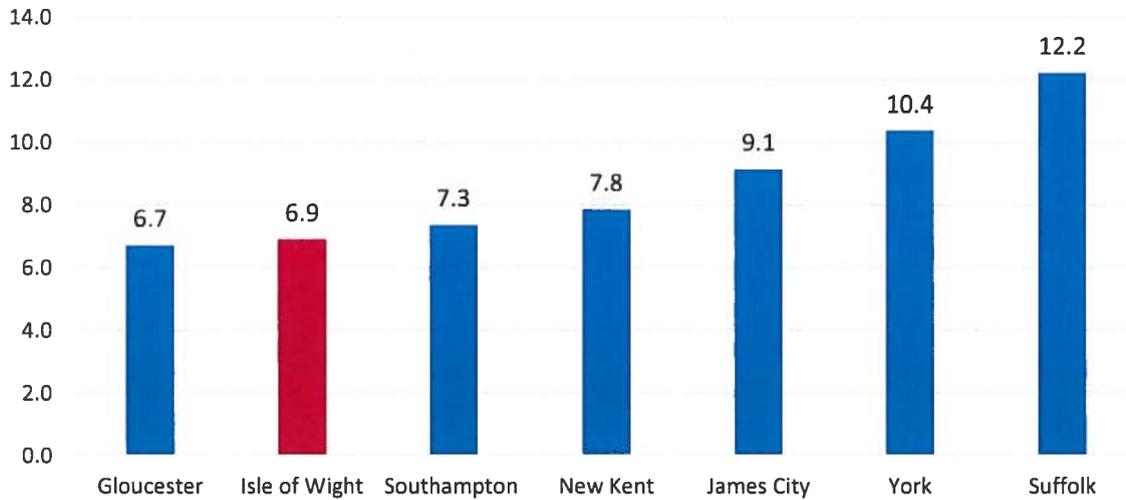
**Full-Time Positions Per 1,000 Citizens
Isle of Wight County
Last Nine Fiscal Years**



Source: Weldon Cooper Center for Public Service, Population Estimates
Isle of Wight County Adopted Operating Budgets, FY 2007-FY 2015

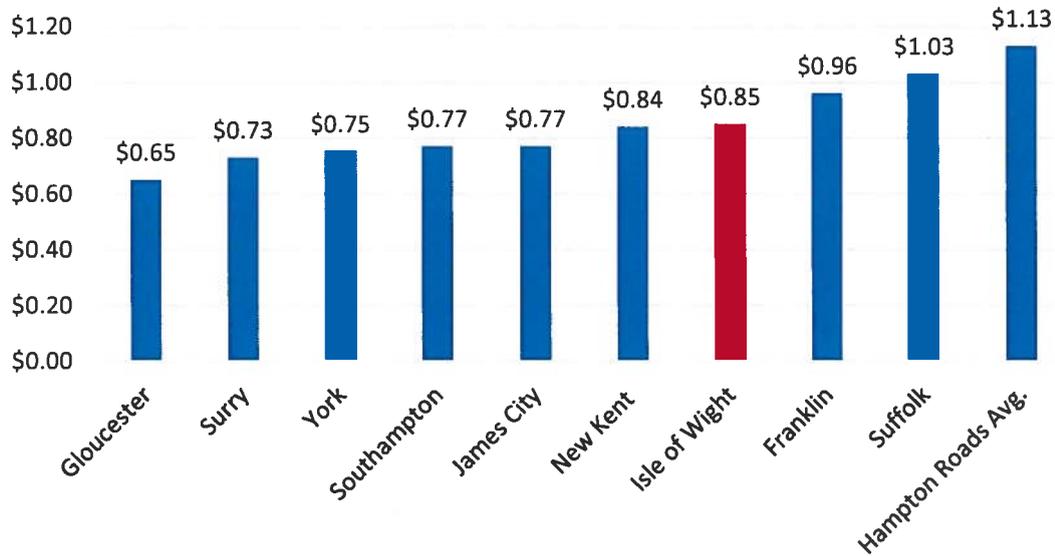
COMMUNITY PROFILE

**Regional Comparison
Budgeted FTEs Per 1,000 Citizens**



Source: Weldon Cooper Center for Public Service, Population Estimates
FY 15 Operating Budgets – Gloucester, Isle of Wight, James City County, York, and Suffolk

**Real Estate Tax
Regional Comparison**

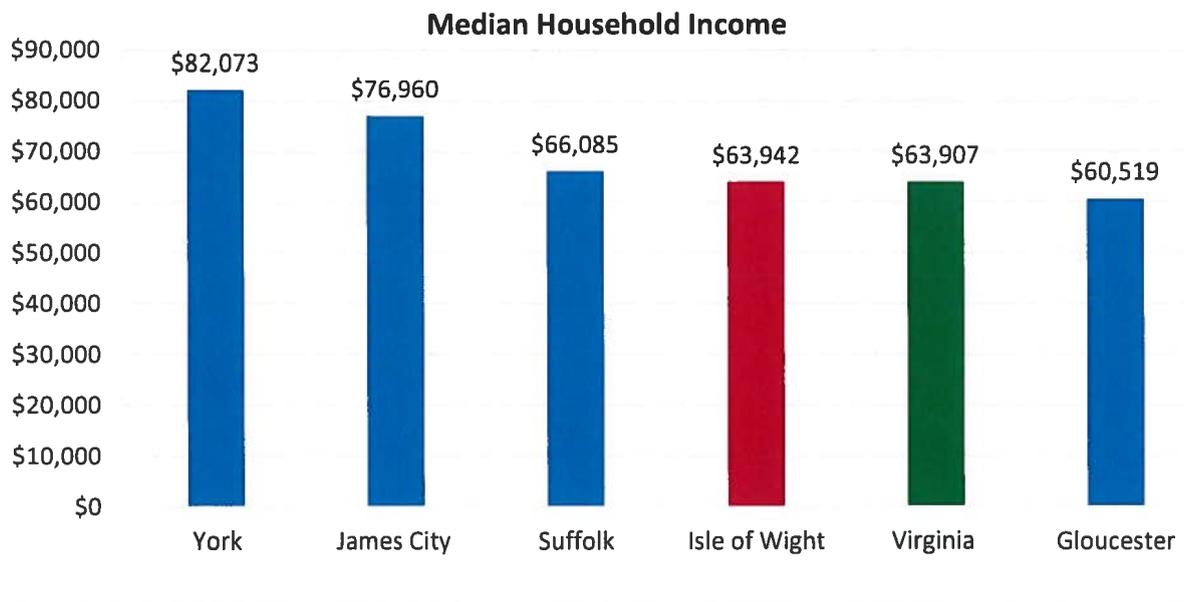


Source: FY 15 Operating Budgets, Gloucester, Surry, York, Southampton, James City, New Kent, Isle of Wight, Franklin, Suffolk, Avg. Hampton Roads – Operating Budgets of All Cities and Counties in Hampton Roads

COMMUNITY PROFILE

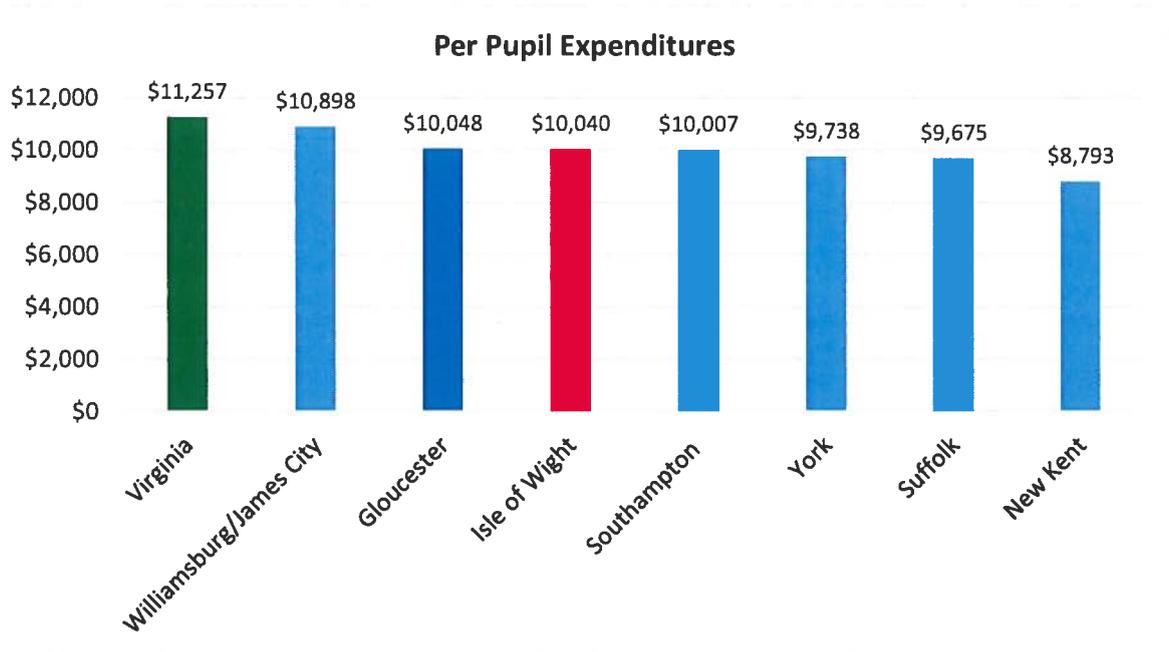


Source: FY 15 Operating Budgets, Gloucester, York, James City, Suffolk, Isle of Wight, Franklin,



Source: U.S. Census Bureau, American Community Survey, 5 Year Estimates

COMMUNITY PROFILE



Source: Virginia Department of Education

AN ORDINANCE APPROVING THE COUNTY BUDGET AND APPROPRIATING FUNDS FOR EXPENDITURES CONTEMPLATED DURING THE FISCAL YEAR BEGINNING JULY 1, 2015 AND ENDING JUNE 30, 2016, AND REGULATING THE PAYMENT OF MONEY OUT OF THE COUNTY TREASURY

BE IT ORDAINED by the Board of Supervisors of Isle of Wight County, Virginia as follows:

- Section 1: Except as provided in Section 2 of this Ordinance, the County of Isle of Wight, Virginia, Proposed Annual Operating Budget, Fiscal Year 2015-2016, dated April 1, 2015, and submitted by the County Administrator, is approved as the County budget for the fiscal year beginning July 1, 2015, and ending June 30, 2016.
- Section 2: The County Budget shall be subject to transfers authorized by law and to such further amendments by ordinance as the Board of Supervisors may deem appropriate.
- Section 3: The amount named in the Proposed Annual Operating Budget for County operations for the fiscal year beginning July 1, 2015, and ending June 30, 2016, in the following fund amounts totaling \$104,467,959 is hereby appropriated from the revenues of the County for use by the various funds of the County Government referenced in said budget for the said fiscal year. Any appropriation to a specific fund but identified as a revenue source in another fund is specifically designated and restricted for accounting and transfer purposes only and not for any other expenditure from the source fund.

Fund	2015-2016
General Fund	\$ 70,388,605
Capital Projects Fund	8,506,000
Debt Service Fund	7,082,711
Grants Fund	199,314
Emergency 911 Fund	1,344,507
County Fair Fund	399,337
Social Services Fund	3,294,316
Section 8 Housing Fund	0
Comprehensive Services Act Fund	495,535
Technology Services Fund	999,120
Risk Management Fund	539,931
Public Utility Fund	9,511,375
Stormwater Management Fund	1,707,208
Total Funds Budget	\$ 104,467,959

- Section 4: Pursuant to Section 22.1-94 of the Code of Virginia, the following categorical appropriations are hereby made for Isle of Wight County Public Schools ("Public Schools") for the fiscal year beginning July 1, 2015, and ending June 30, 2016:

Educational Category	2015-2016
Instruction	\$ 43,052,655
Administration, Attendance and Health	2,421,101
Pupil Transportation	3,456,463
Operation and Maintenance	4,784,825

School Food Serv./Other Non-Instr. Operations	2,347,446
Facilities	0
Debt and Fund Transfers	0
Technology	2,092,045
Contingency Reserves	0
Total Funds Budget	\$ 58,154,535

Section 5: All payments from funds shall be made in accordance with general law and applicable ordinances and resolutions of the County, except as otherwise specifically provided herein; *provided, however*, that payments from the funds appropriated for the support, maintenance and operation of the Public Schools of the County shall be made by the County Treasurer upon warrants drawn by the proper officer or officers of the School Board of the County; *and provided further* that payments from the funds appropriated for expenditures of the Department of Social Services shall be made by the County Treasurer upon presentation of warrants drawn by the Social Services Director and approved by the Isle of Wight County Board of Social Services.

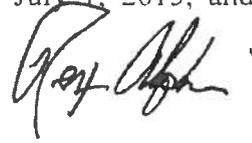
Section 6: The Board of Supervisors hereby authorizes the issuance and sale of the County's revenue anticipation note or notes (the "Note" or "Notes"), pursuant to Section 15.2-2629 of the Code of Virginia (1950, as amended) (the "Virginia Code"), in the aggregate principal amount of up to \$25,000,000 in anticipation of the collection of the taxes and revenues of the County for the fiscal year ending June 30, 2016. If either the County Administrator or County Treasurer deems that the cash flow needs and the financial condition of the County warrant the issuance of a Note or Notes, the County Administrator or the County Treasurer (each hereinafter referred to as the "County Representative") is authorized and directed to accept a proposal or proposals for the purchase of the Note or Notes and to approve the terms of the Note or Notes, provided that the aggregate principal amount of the Notes shall not exceed \$25,000,000, none of the Notes shall mature later than June 30, 2016, and no interest rate on any of the Notes shall exceed 7%. The County Representative and the Clerk of the Board of Supervisors (the "Clerk") are hereby authorized and directed to execute an appropriate negotiable Note or Notes and to affix the seal of the County thereto and such County Representative is authorized and directed to deliver the Note or Notes to the purchaser thereof. The County Representative, and such officers and agents of the County as the County Representative may designate, are hereby authorized and directed to take such further action as they deem necessary regarding the issuance and sale of the Note or Notes and all actions taken by such officers and agents in connection with the issuance and sale of the Note or Notes are ratified and confirmed.

Section 7: The Board of Supervisors hereby authorizes the lease financing of various County vehicles and equipment essential to the performance of governmental functions as provided for in the adopted Fiscal Year 2015-2016 Operating and Capital Budget. The funds made available under the lease will be deposited with a banking institution pursuant to an Escrow Agreement following procurement of a financial institution in accordance with the Virginia Public Procurement Act. The County Administrator is authorized to execute the lease agreement and financing documents on behalf of the

County and the County Clerk shall affix the official seal of the County to the Financing Documents and attest the same.

- Section 8: The amounts appropriated by this Ordinance shall be expended for the purpose of operating the County government during the 2015-2016 Fiscal Year; and, with the exception of the items the payment of which is fixed by law, shall be expended in such proportions as may be authorized by the County Administrator from time to time.
- Section 9: All outstanding encumbrances, by contract or fully executed purchase order, as of June 30, 2015, shall be offset by an equal amount of assigned Fund Balance for expenditure in the subsequent fiscal year; *provided, however*, that if performance of a contract or purchase order has been substantially completed, an expenditure and estimated liability shall be recorded in lieu of an encumbrance. All restricted or assigned fund balance project or program balances standing on the books of the County at the close of business for the fiscal year ending June 30, 2015 in the amount of \$50,000,000 or less that have not been expended or lawfully obligated or encumbered are hereby reappropriated to be used to fund the purposes, programs, or projects for which the funds were appropriated.
- Section 10: Notwithstanding the provisions of Section 9, all funds appropriated for Public Schools which are unexpended at year-end shall revert back to the County pursuant to Section 22.1-100 of the Code of Virginia and shall be deemed reappropriated into a capital maintenance fund account for purposes of addressing Schools capital maintenance needs.
- Section 11: The payment and settlement, made during the 2015-2016 Fiscal Year, of any claim of any kind against the County; and final judgments, with interest and costs, obtained against the County during the 2014-2015 Fiscal Year, shall be paid upon the certification of the County Attorney and the order of the County Administrator from funds appropriated to the Risk Management Fund; or from the funds appropriated for the expenditures of the Fund involved in the subject matter of the claim or judgment; or from the General Fund; as the County Administrator shall find necessary.
- Section 12: Except as otherwise specifically required by law or approved by the Board of Supervisors by resolution, any salary or wage expenditure, and any expenditure of any kind or description having the effect of a salary or wage payment, shall be made only for a position, the description of which is identified in the County Pay and Compensation Plan or which has received prior approval of the Board of Supervisors. Any other expenditure shall be calculated to result in total expenditures within the plan stated in a specific County Budget account, except that transfers of unexpended and unencumbered balances or portions thereof, initiated by a department director and approved by the County Administrator, are permitted between accounts; *provided, however*, that a quarterly report of such transfers shall be submitted to the Board of Supervisors.
- Section 13: The County Administrator is authorized and directed to do all lawful things necessary to implement and administer the County Budget for Fiscal Year 2015-2016.
- Section 14: All ordinances and resolutions, or parts thereof, in conflict with the provisions of this Ordinance, to the extent of such conflict, are repealed.

Section 15: This Ordinance shall be in effect on and after July 1, 2015, and it shall not be published. Adopted this 1st day of MAY, 2015.



Rex Alphin, Chairman
Isle of Wight County, Virginia,
Board of Supervisors

Attest:



Carey Mills Storm, Clerk

Approved as to form:



Mark C. Popovich, County Attorney

ISLE OF WIGHT COUNTY
UNIFORM FEE SCHEDULE
FISCAL YEAR 2015-2016

Fees	Fiscal Year 2014-2015	Fiscal Year 2015-2016
ANIMAL CONTROL		
Animal License:		
Spayed/Neutered Dog or Cat (1 year tag)	7.00	7.00
Spayed/Neutered Dog or Cat (3 year tag)	20.00	20.00
Unspayed Neutered Dog or Cat (1 year tag)	10.00	10.00
Unspayed Neutered Dog or Cat (3 year tag)	30.00	30.00
Kennel (1-19 dogs) (1 year tag)	35.00	35.00
Kennel (20-29 dogs) (1 year tag)	40.00	40.00
Kennel (30 - 39 dogs) (1 year tag)	45.00	45.00
Kennel (40 - 50 dogs) (1 year tag)	50.00	50.00
Impound Fee	20.00	20.00
Daily Kennel Fee	10.00	10.00
Adoption Fees:		
Canines	90.00	90.00
Felines	75.00	75.00
Felines (FELV/FIV tested)	95.00	95.00
Quarantine Fee	100.00	100.00
Dangerous Dog Registration Fee	50.00	150.00
Hybrid Canine Permit Fee	50.00	50.00
Feral Cat Caregiver Fee	5.00	5.00
Pet Shop Operation/Dealer Fee	50.00	50.00
CLERK OF THE CIRCUIT COURT		
Commonwealth's Attorney (misdemeanor)	7.50	7.50
Commonwealth's Attorney (felony)	20.00	20.00
Sheriff's Service	12.00	12.00
Transfer of Real Estate (per parcel)	1.00	1.00
Transfer/Entry Fee - Real Estate - Partition Deeds	1.75	1.75
City Grantee	1/3 of state	1/3 of state
City Wills and Administration	1/3 of state	1/3 of state
Law Library	4.00	4.00
Grantor Recording (per \$500 value)	0.25	0.25
Courthouse Maintenance (Criminal Cases)	2.00	2.00
Courthouse Construction Fee (Criminal Cases)	3.00	3.00
Jail Admission Fee	25.00	25.00
Courthouse Security Fee	10.00	10.00
Blood Test/DNA	12.50	12.50
Local Interest	varies	varies
Local Fines	varies	varies
Court Appointed Attorney Fees	varies	varies
Concealed Handgun Permits	35.00 each	35.00 each
List of Heirs or Affidavit	25.00	25.00
Local Health Care Fund	25.00	25.00
COMMISSIONER OF THE REVENUE		
Itinerant Merchant Fee	500.00	500.00
COURT SERVICES UNIT		
Parental contribution toward cost of local group home placement	1/2 of child support guidelines amount	1/2 of child support guidelines amount
FINANCE		
Child Support Processing Fees	5.00/per Child Support Order (per pay)	5.00/per Child Support Order (per pay)
Garnishment Processing Fees	5.00/per Garnishment Order (per pay)	5.00/per Garnishment Order (per pay)
Payroll History Report/Check Reprint Processing Fees	5.00 per request	5.00 per request
W-2 Re-issuance Processing Fees	5.00 per request	5.00 per request

ISLE OF WIGHT COUNTY
UNIFORM FEE SCHEDULE
FISCAL YEAR 2015-2016

Fees	Fiscal Year 2014-2015	Fiscal Year 2015-2016
EMERGENCY MEDICAL SERVICES		
Basic Life Support (BLS)	450.00	450.00
Advanced Life Support (ALS1)	650.00	650.00
Advanced Life Support (ALS2)	800.00	800.00
ALS Assessment	100.00	100.00
Emergency Response Fee (DUI and Related Incidents)	250.00 or Actual Cost (1,000.00 Max)	250.00 or Actual Cost (1,000.00 Max)
Loaded Patient Mileage	11.25	11.25
Medical Records Request	35.00	35.00
Subpoena Request	10.00	10.00
Copies	0.50 (per page)	0.50 (per page)
Subscription Program	60.00	60.00
False Alarm Fee		
First False Alarm	0.00	0.00
Second False Alarm	0.00	0.00
Third False Alarm	100.00	100.00
Fourth False Alarm	250.00	250.00
Fifth and Subsequent False Alarms	500.00	500.00
GENERAL		
Annual Operating Budget	Cost for reproducing	Cost for reproducing
Capital Improvement Budget and Plan	Cost for reproducing	Cost for reproducing
Comprehensive Annual Financial Report	Cost for reproducing	Cost for reproducing
Copies	0.50 per page	0.50 per page
FOIA Requests	0.50 per copy plus Hourly Rate of Staff Time	0.50 per copy plus Hourly Rate of Staff Time
Printed Materials	Cost	Cost
Request for Street Name Change	250.00	250.00
GENERAL DISTRICT COURT		
Fines & Forfeitures	varies	varies
Sheriff's Fees	12.00	12.00
Court Appointed Attorneys	120.00 per case (\$440 Max)	120.00 per case (\$440 Max)
Courthouse Construction	3.00	3.00
Courthouse Security	10.00	10.00
Jail Admission Fee	25.00	25.00
GENERAL SERVICES		
Refuse Collector License Fee	100.00	100.00
GEOGRAPHIC INFORMATION SYSTEM		
Custom Services	35.00 per hr.	35.00 per hr.
E-911 Mapbook (print version)	45.00	45.00
E-911 Mapbook (CD)	15.00	15.00
Map Printing Up to Legal Size	2.00	2.00
Map Printing 11 x 17	3.00	2.00
Map Printing 17 x 22	5.00	5.00
Map Printing 24 x 36	7.00	7.00
Map Printing 34 x 44	8.00	8.00
Map Printing 36 x 48	10.00	10.00
Map Printing Larger than 36 x 48	10.00 plus .25 per linear inch over 48'	10.00 plus .25 per linear inch over 48'
Local Produced Digital GIS Data	15.00 per item	15.00 per item
Virginia Base Mapping Program Data	Per State Rate	Per State Rate
High-Resolution Imagery (0.25 ft) 2009 STH Intermodal Park	25.00 per 2500 x 2500 tile	25.00 per 2500 x 2500 tile
High-Resolution Imagery (0.25 ft) 2009 STH Intermodal Park	500.00 for all	500.00 for all

ISLE OF WIGHT COUNTY
 UNIFORM FEE SCHEDULE
 FISCAL YEAR 2015-2016

Fees	Fiscal Year 2014-2015	Fiscal Year 2015-2016
INSPECTIONS		
Minimum Permit Fee	75.00	75.00
Re-Inspection Fee	125.00	125.00
Permit Extension Fee (1st time)	100.00	100.00
Permit Extension Fee (after 1st time)	75.00	75.00
Technology Fee	5% of Permit Fee	5% of Permit Fee
New Construction:		
Up to 40,000 sq feet	0.16/ sq ft (minimum \$75)	0.16/ sq ft (minimum \$75)
40,000 sq feet and above	0.12/ sq ft (minimum \$75)	0.12/ sq ft (minimum \$75)
Piers	75.00	75.00
Pools:		
In-ground	125.00	125.00
Above ground	75.00	75.00
Retaining Wall	75.00	75.00
Towers	75.00	75.00
Alterations	.12/ sq ft (minimum \$75)	.12/ sq ft (minimum \$75)
Mobile Homes:		
Blocking	75.00	75.00
Plumbing	75.00	75.00
Electrical	75.00	75.00
Mechanical	see mechanical fee schedule	see mechanical fee schedule
Demolition		
Main Buildings or structure	75.00	75.00
Accessory building or structures	75.00	75.00
Signs	75.00 per sign	75.00 per sign
Tents and other temporary structures	75.00 (900+ sq feet)	75.00 (900+ sq feet)
Chimneys, Fireplace, etc	75.00	75.00
Plans Examination		
Commercial	250.00	250.00
Residential	150.00	150.00
Appeals	150.00	175.00
Plumbing:		
Basic permit fee	75.00	75.00
Residential	75.00 + 10.00/bath or 1/2 bath	75.00 + 10.00/bath or 1/2 bath
Commercial	75.00 + 10.00/per fixture	75.00 + 10.00/per fixture
Sewers, manholes, storm drains, area drains or devices	25.00 each (minimum \$75)	25.00 each (minimum \$75)
Electrical		
New service equipment		
0-200 amps	75.00	75.00
201-400 amps	75.00	75.00
401-600 amps	100.00	100.00
601+ amps	100.00 + 20.00 per 50 amps above 600	100.00 + 20.00 per 50 amps above 600
Service upgrades and relocation of service equipment	75.00	75.00
Temporary Service Poles	75.00 (at the beginning of construction)	75.00 (at the beginning of construction)
Service connection prior to final inspection	(30 Day Temporary Power)	(30 Day Temporary Power)
Reconnection fee	75.00	75.00
Connections and outlets	75.00	75.00
Mechanical and Gas		
Basic permit fee for New Construction and Equipment replacement/repair		
Up to \$1,000 contract value	75.00	75.00
Over \$1,000 contract value	75.00 + 8.00/per \$1000 or fraction	75.00 + 8.00/per \$1000 or fraction
Fuel piping minimum permit fee	75.00	75.00
Each outlet	10.00 (minimum 75.00)	10.00 (minimum 75.00)
Fuel storage tanks and piping	75.00/tank	75.00/tank
Removal of fuel storage tanks	75.00/tank	75.00/tank
Fire suppressions systems	see basic mechanical permit fee	see basic mechanical permit fee
Elevators, dumbwaiters, etc	75.00/unit	75.00/unit

ISLE OF WIGHT COUNTY
UNIFORM FEE SCHEDULE
FISCAL YEAR 2015-2016

Fees	Fiscal Year 2014-2015	Fiscal Year 2015-2016
Amusement Rides and Devices:		
Circular	35.00 (State Rate)	35.00 (State Rate)
Kiddie	25.00 (State Rate)	25.00 (State Rate)
Major	30.00 (State Rate)	30.00 (State Rate)
Spectacular	55.00 (State Rate)	55.00 (State Rate)
Temporary Certificate of Occupancy:		
Residential	150.00/ 30 day period	150.00/ 30 day period
Commercial	300.00/30 day period	300.00/30 day period
JUVENILE AND DOMESTIC RELATIONS COURT		
Fines and Forfeitures	Varies	Varies
Sheriff's Fees	12.00	12.00
Court Appointed Attorney	120.00	120.00
Courthouse Construction Fee	3.00 per traffic/criminal case	3.00 per traffic/criminal case
Courthouse Maintenance	2.00 per criminal case	2.00 per criminal case
Jail Admission Fee	25.00	25.00
Interest	Varies	Varies
Courthouse Security Fee	10.00 per traffic/criminal case	10.00 per traffic/criminal case
PARKS AND RECREATION		
Adult Kickball	50.00	50.00
Fall Co-ed Softball	400.00	400.00
Spring Co-ed Softball	400.00	400.00
Fall Men's Softball	400.00	400.00
Spring Men's Softball	400.00	400.00
Aerobics for Seniors	26.00	26.00
Aerobics High Low	33.00	35.00
Dog Obedience	125.00	125.00
Mixed Martial Arts (1 person /2 people/3people/4 or more people)	50/80/90/100	50/80/90/100
Quick Start Tennis (10 & Up)	18.00	22.00
Beginner Youth Tennis	25.00	30.00
Beginner Adult Tennis	25.00	30.00
Basketball	65.00	65.00
Basketball Early Registration Discount	10.00	10.00
Basketball multi child discount (2nd child /3rd child)	4.00/2.00	4.00/2.00
Cheer	38.00 plus cost of uniform	38.00 plus cost of uniform
Fall soccer	65.00	65.00
Fall Soccer Early Registration Discount	10.00	10.00
Fall Soccer multi child discount (2nd child /3rd child)	4.00/2.00	4.00/2.00
Spring Soccer	65.00	65.00
Spring Soccer Early Registration Discount	10.00	10.00
Spring Soccer multi child discount (2nd child /3rd child)	4.00/2.00	4.00/2.00
Dance	60.00	60.00
Summer Camp Early Registration	10.00	10.00
Summer Camp Registration	20.00	20.00
Summer Camp Weekly	60.00	60.00
Summer Camp Extended- Fridays	0.00	25.00
Before and After School Registration	10.00	10.00
Before and After School (Morning Only) Weekly	30.00	30.00
Before and After School (Afternoon Only) Weekly	30.00	30.00
Before and After School (Both) Weekly	50.00	50.00
Spring Break Camp	65.00	65.00
Senior Day Trips Apple /Peach Orchard	35.00	35.00
Senior Trip	500.00	Cost
British Challenger Camps (first kicks)	87.00	87.00
British Challenger (mini soccer)	103.00	103.00
British Challenger (Player Development)	132.00	132.00
British Challenger(Advanced Development)	178.00	178.00
Multi Sports Challenger Camp (Player Development)	133.00	133.00
Multi Sports Challenger Camp (Advanced Development)	178.00	178.00
Tetra Brazil Challenger Camp (Player Development)	151.00	151.00
Tetra Brazil Challenger Camp (Advanced Development)	200.00	200.00

ISLE OF WIGHT COUNTY
UNIFORM FEE SCHEDULE
FISCAL YEAR 2015-2016

Fees	Fiscal Year 2014-2015	Fiscal Year 2015-2016
Nike Park Shelter A		
Shelter A only (50 people or less)	50.00	50.00
Shelter A and surrounding tables (51 - 200 people)	90.00	90.00
Shelter A and Area B (200-250)	130.00	130.00
Park Event Fee if over 251 (251-325) In addition to rental fee	35.00	35.00
Park Event Fee if over 251 (326-400) In addition to rental fee	55.00	55.00
Park Event Fee if over 251 (401-599) In addition to rental fee	100.00	100.00
Park Event Fee if over 251 (600++) In addition to rental fee	150.00	150.00
Electricity fee	15.00	15.00
NIKE PARK Shelter B		
Wooded Picnic Area (max 65)	25.00	25.00
CAMPTOWN PARK		
Shelter (max 100)	50.00	50.00
Electricity fee	15.00	15.00
Park Event (more than the shelter) 100-250	20.00	20.00
Park Event (more than the shelter) 250 +	40.00	40.00
FORT BOYKIN PARK		
Shelter Rental Only (50 or less)	50.00	50.00
Park Event (more than the shelter) 4 hours	75.00	75.00
Park Event (more than the shelter) Full Day	125.00	125.00
Nike Park REC HALL (max 80)		
Meeting Civic Groups - Residents (2 HRS)	15.00	15.00
Meeting Civic Groups - NON Residents (2 HRS)	30.00	30.00
Meeting Civic Groups - Additional hours	10.00	10.00
Program/ Banquet - Residents (3HRS)	50.00	50.00
Program/ Banquet - Residents Additional hours	15.00	15.00
Program/ Banquet - NON Residents (3HRS)	85.00	85.00
Otelia J. Rainey Center (max 40)		
Meeting Civic Groups - Residents (2 HRS)	15.00	15.00
Meeting Civic Groups - NON Residents (2 HRS)	30.00	30.00
Meeting Civic Groups - Additional hours	10.00	10.00
Program/ Banquet - Residents (3HRS)	50.00	50.00
Program/ Banquet - Residents Additional hours	15.00	15.00
Program/ Banquet - NON Residents (3HRS)	85.00	85.00
Facility Rental - Athletic Fields		
Residents (Full Day / Half Day)	50/30.00	50/30.00
Lights Residents per 2 HRS (Full Day / Half Day)	35/35.00	35/35.00
NON Residents (Full Day / Half Day)	80/50.00	80/50.00
Lights NON Residents per 2 HRS (Full Day / Half Day)	45/45.00	45/45.00
Athletic field Preparation		
Dragging no lines	15.00	15.00
Dragging with lines	25.00	25.00
Softball Field Tournament Use		
Half Day (under 4 HRS)	75.00	75.00
Full Day (Over 4 HRS)	150.00	150.00
Additional Motorized Drags (each time)	10.00	10.00
Additional Lines by P&R (each time)	10.00	10.00
Additional Materials Fee (Rain Event)	25.00	25.00
Install and Remove temporary outfield fencing (per field)	100.00	100.00
Extended Hours beyond 8am to 8pm per hour	25.00	25.00
Soccer Fields General Use		
Single field up to 2 hours (Residents/Non Residents)	25/40.00	25/40.00
Single field Half Day 2-4 hours (Residents/Non Residents)	35/50.00	35/50.00
Single field Full Day Over 4 hours (Residents/Non Residents)	50/80.00	50/80.00
Paint per field	30.00	30.00

ISLE OF WIGHT COUNTY
 UNIFORM FEE SCHEDULE
 FISCAL YEAR 2015-2016

Fees	Fiscal Year 2014-2015	Fiscal Year 2015-2016
Skating Rink		
Admission with skates	5.00	0.00
Admission without skates	3.00	0.00
Skating Rink RENTAL		
2 Hour (40 people or less)	150.00	0.00
3 Hour (40 people or less)	200.00	0.00
addition person over 40	3.00	0.00
Skating Rink Building RENTAL (non skate)		
2 Hour Rental (Residents/Non Residents)	175/200.00	0.00
Additional hours (Residents/Non Residents)	50/75.00	0.00
Fee Waivers / Discounts		
IWC Employees with ID Badge : public skating session at the Rink	1.00	0.00
IWC Employees with ID Badge : P& R programs	5.00	5.00
IWC Employees with ID Badge : Rentals 10%	10.00%	10.00%
Tyler's Beach Docking Fee per Vessel	250.00	250.00
Isle of Wight County Fair		
Commercial Vendor (Outside Space 20 x 20)	300.00	300.00
Commercial Vendor (outside pay before July)	270.00	270.00
Commercial Vendor (Inside Space 10 x 10)	200.00	200.00
Commercial Vendor (inside pay before July)	180.00	180.00
NonProfit Vendor (outside and inside space 10 x 10)	25.00	25.00
NonProfit Vendor (fundraiser)	75.00	75.00
NonProfit Vendor (electricity)	30.00	30.00
Food Vendor 25 x 25 (full menu)	750.00	750.00
Food Vendor 25 x 25 (novelty)	450.00	450.00
Craft Vendor (10 x 10)	100.00	100.00
Craft Vendor (10 x 20)	175.00	175.00
Tables	5.00	5.00
Chairs	1.00	1.00
Senior Citizens	1.00 admission for 3 HRS on one day at the Fair for ages 55 and up	1.00 admission for 3 HRS on one day at the Fair for ages 55 and up
Vendor One Day Passes	8.00	8.00
Daily Admissions	\$8 (ages 6 and up) and ages 5 and under are \$10 for 200 seats	\$8 (ages 6 and up) and ages 5 and under are free \$10 for 200 seats
Premium Concerts Tickets	40.00 per car (8 people car limit and includes admission and midway rides, 10.00 single entry each guest is age 6 or older	40.00 per car (8 people car limit and includes admission and midway rides, 10.00 single entry each guest is age 6 or older
Car Load Night		
Seafood Fest	30.00 advance sales per person, 35.00 per person at gate, 1 ticket includes all you can eat seafood and beverages	30.00 advance sales per person, 35.00 per person at gate, 1 ticket includes all you can eat seafood and beverages
Pageant	Registration 65.00, program ad full page 135.00, program ad 1/2 page 80.00, program ad 1/4 page 30.00, ticket into the pageant 10.00 per person, program books 5.00 per book, people's choice 1.00 per vote (50/50 county receives half of the People's Choice Revenue)	Registration 65.00, program ad full page 135.00, program ad 1/2 page 80.00, program ad 1/4 page 30.00, ticket into the pageant 10.00 per person, program books 5.00 per book, people's choice 1.00 per vote (50/50 county receives half of the People's Choice Revenue)
Car Show	15.00 early registration, 20.00 registration at gate	15.00 early registration, 20.00 registration at gate

ISLE OF WIGHT COUNTY
UNIFORM FEE SCHEDULE
FISCAL YEAR 2015-2016

Fees	Fiscal Year 2014-2015	Fiscal Year 2015-2016
PLANNING AND ZONING		
Zoning Permit	35.00	35.00
Rezoning		
Agricultural and Residential (1 lot)	750.00 plus 50.00 per lot	750.00 plus 50.00 per lot
Residential two (2) or more lots	750.00 plus 50.00 per lot	750.00 plus 50.00 per lot
Civic/ Office/Commercial/Industrial/Miscellaneous/Planned Development	1,200.00 plus 50.00 per acre	1,200.00 plus 50.00 per acre
Multi-Family Residential	1,200.00 plus 50.00 per unit	1,200.00 plus 50.00 per unit
Amend Conditional Rezoning	1,000.00	1,000.00
Amend Master Plan or Planned Development	1,000.00	1,000.00
Conditional Use Permit	1,350.00	1,350.00
Resource Extraction	1,350.00 plus \$100.00 per acre	1,350.00 plus \$100.00 per acre
Special Use Permit	1,350.00	1,350.00
Amend Conditional Use or Special Use Permit	1,350.00	1,350.00
Chesapeake Bay Waiver	750.00	750.00
Continuance fee for public hearings at applicant's request	500.00	500.00
Commission and Board Exceptions, Appeals and Miscellaneous Approvals	500.00 in addition to any fees for preliminary and final site plans	500.00 in addition to any fees for preliminary and final site plans
Comprehensive Plan Amendment	1,000.00	1,000.00
Site Development Plan Review		
Simplified Site Plan	350.00	350.00
Conceptual Plan/Pre-Application	300.00	300.00
Preliminary Site Plan	600.00 plus 50.00 per acre	600.00 plus 50.00 per acre
Final Site Plan	350.00	350.00
Resubmittal fee for Preliminary and Final Site Plans after two (2) reviews	350.00 for each occurrence	350.00 for each occurrence
Amendment to an approved Site Plan	350.00	350.00
Board of Zoning Appeals	750.00	750.00
Zoning Confirmation/Interpretation Letter	100.00	100.00
Wetlands	750.00	750.00
Subdivision Plat		
1-9 lots	200.00 plus 50.00 per lot	200.00 plus 50.00 per lot
10+ lots	650.00 plus 50.00 per lot	650.00 plus 50.00 per lot
Construction/Development Plan	850.00 plus 50.00 per lot	850.00 plus 50.00 per lot
Boundary Line Adjustment	150.00	150.00
Resubmittal fee for Subdivision/Construction Plans after two (2) reviews	350.00 for each occurrence	350.00 for each occurrence
Street Sign (public) per intersection	250.00	250.00
Street Sign (private) per intersection	175.00	175.00
Resource Protection Area Sign	10.00	10.00
Surety Administrative Fee - New	250.00	250.00
Surety Administrative Fee - Renewal	500.00	500.00
Resource Extraction Annual Renewal Fee	100.00 per acre	100.00 per acre
Codes Enforcement Administrative Fee	150.00	150.00
Special Entertainment Permit Fee	100.00	100.00
PUBLIC UTILITIES		
Delinquency Fees		
Disconnect/Reconnect of Water Service	75.00	75.00
Administration Fee	25.00	25.00
Late Fee	1.5%	1.5%
Insufficient Funds	50.00	50.00
DMV Stop	20.00	20.00
Tampering Fee to include Illegal Connect/Reconnection of Service	70.00	70.00
New Account Fees	30.00	30.00
Water Deposit	120.00	120.00
Sewer Deposit	90.00	90.00
Utility Infrastructure Inspection Fees:		
Multi-Family/Commercial/Industrial	Disturbed Area x 400.00/Acre (2,800.00 min/20,000.00 max - also encompasses stormwater inspections)	Disturbed Area x 400.00/Acre (2,800.00 min/20,000.00 max - also encompasses stormwater inspections)
Subdivisions	7% of utility construction costs	2.5% of total utility construction costs with \$2,800 minimum fee

ISLE OF WIGHT COUNTY
 UNIFORM FEE SCHEDULE
 FISCAL YEAR 2015-2016

Fees	Fiscal Year 2014-2015	Fiscal Year 2015-2016
Water:		
Meter Charge:		
5/8-3/4 inch	25.50	31.56
1 inch	84.00	103.95
1 1/2 inch	95.00	117.56
2 inch	129.00	159.63
Consumption Charges (Rate per 1,000 Gallons):		
0-50,000 gal.	8.25	8.84
Over 50,000 gal.	7.25	7.80
Un-metered (Bi-monthly)	75.00	113.23
Residential Connection Fees		
5/8-3/4 inch	4,000.00	4,000.00
1 inch	6,300.00	10,000.00
1 1/2 inch	9,900.00	20,000.00
2 inch	15,200.00	32,000.00
Multi-Residential Facilities (Apartment, Condo, Duplex, etc.)		
Per EDU	4,000.00	4,000.00
Hotel, Motel, Hospital, etc.		
Per EDU	3,200.00	4,000.00
Commercial Connection Fees		
5/8-3/4 inch	7,850.00	6,000.00
1 inch	12,600.00	15,000.00
1 1/2 inch	24,000.00	30,000.00
2 inch	38,000.00	48,000.00
3 inch	68,000.00	90,000.00
4 inch	114,000.00	150,000.00
Fire Hydrant Meter Fee	64.00 plus usage	64.00 plus usage
Sewer:		
Residential Sewer Rate per 1,000 Gallons		
0-6,000 gals	6.00	6.04
6,001-15,000 gals.	4.75	6.04
15,001 and above	No Charge	No Charge
Un-metered (Bi-monthly)	55.00	57.84
Commercial Sewer Rate per 1,000 Gallons		
Hotel, Hospital, Restaurants, Shopping Centers, etc.	6.00	6.04
Industrial Facility Rate per 1,000 Gallons		
0-20,000 gals	6.00	6.04
20,001 and above	4.50	4.80
Residential Connection Fees		
5/8-3/4 inch	4,000.00	3,700.00
1 inch	6,400.00	9,300.00
1 1/2 inch	9,200.00	18,600.00
2 inch	16,000.00	29,800.00
Multi-Residential Facilities (Apartment, Condo, Duplex, etc.)		
Per EDU	3,200.00	3,700.00
Hotel, Motel, Hospital, etc.		
Same as above for the first unit plus number of additional units divided by 5 then multiplied by the fee.	3,200.00	3,700.00
Commercial Connection Fees		
Same as above plus a charge per gross square foot of floor area (\$150,000 max)	0.33	0.00
5/8-3/4 inch	0.00	5,600.00
1 inch	0.00	14,000.00
1 1/2 inch	0.00	28,000.00
2 inch	0.00	44,800.00
3 inch	0.00	84,000.00
4 inch	0.00	140,000.00
Food Service Establishment (FSE) Registration Fee	100.00	100.00
Food Service Reinspection Fee	70.00	70.00

ISLE OF WIGHT COUNTY
UNIFORM FEE SCHEDULE
FISCAL YEAR 2015-2016

Fees	Fiscal Year 2014-2015	Fiscal Year 2015-2016
REAL ESTATE ASSESSMENT		
minute)	15.00	15.00
Land Use Application and Revalidation Fee	50.00	50.00
Rehabilitated Structure Application Fee	20.00	20.00
SHERIFF		
Fingerprinting	10.00	10.00
Incident Reports	5.00	5.00
False Alarm Fee		
First False Alarm	0.00	0.00
Second False Alarm	0.00	0.00
Third False Alarm	50.00	50.00
Fourth False Alarm	75.00	75.00
Fifth and Subsequent False Alarms	150.00	150.00
STORMWATER		
Stormwater Management Fee	6.00 per month/ERU *	6.00 per month/ERU *
* ERU Impervious Area = 3,200 sq. ft.		
Erosion & Sediment Control Fees for Single Family Residential:		
Disturbed Areas (2,500 sq.ft. - 0.99 Acre (Agreement in lieu of E&SC Plan Permit)	150.00	150.00
Single Family Residential Inspections	300.00	300.00
Residential Erosion & Sediment Control and Stormwater Management Surety Bonds		
Disturbed Areas 2,500 - 10,000 sq. ft.	1,000.00	1,000.00
Disturbed Areas (10,000 sq. ft. - 0.49 Acres)	2,000.00	2,000.00
Disturbed Areas (0.50 Acres - 0.99 Acres)	3,000.00	3,000.00
Disturbed Areas greater than 1 acre	surety estimate worksheet required	surety estimate worksheet required
Commercial Erosion & Sediment Control and Stormwater Surety Bonds		
All cases	surety estimate worksheet required	surety estimate worksheet required
Erosion & Sediment Control Inspection Fees for Commercial/Non-Residential:		
Disturbed Areas (2,500 - 9,999 sq. ft.)	400.00	400.00
Disturbed Areas (10,000 sq. ft. - 0.49 Acres)	600.00	600.00
Disturbed Areas (0.50 Acres - 0.99 Acres)	800.00	800.00
Stormwater Infrastructure Inspection Fees:		
Multi-Family/Commercial/Industrial	Disturbed Area x 400.00/Acre (2,800.00 min/20,000.00 max - also encompasses public water and sewer inspections)	Disturbed Area x 400.00/Acre (2,800.00 min/20,000.00 max - also encompasses public water and sewer inspections)
Subdivisions (Including Linear Projects)	7% of Stormwater Infrastructure Costs	2.5% of total utility construction costs with \$2,800 minimum fee
VSMP Authority Permit Fees (Includes Plan Review, Admin., Stormwater Inspections, and State GP coverage, if applicable):		
General/Stormwater Management - Small Construction Activity/CBPA Land Disturbing Activity (not subject to GP coverage)/Land Clearing (Single-family detached residential structures within or outside a common plan of development or sale with land disturbance acreage less than 5 acres)	209.00	209.00
Chesapeake Bay Preservation Act Land Disturbing Activities greater than 2,500 sq. ft. and less than 1 Acre (not part of Common Plan, not subject to GP coverage)	290.00	290.00
Small Construction/Land Clearing (Areas within common plans of development or sale with land disturbances less than one acre, except for single family detached residential structures)	290.00	290.00
Small Construction/Land Clearing Activities (1.0 - 5.0 Acres)	2,700.00	2,700.00
Large Construction/Land Clearing Activities (5.0 - 10 Acres)	3,400.00	3,400.00
Large Construction/Land Clearing Activities (10.0 - 50.0 Acres)	4,500.00	4,500.00
Large Construction/Land Clearing (50.0 - 100 Acres)	6,100.00	6,100.00
Large Construction/Land Clearing Activities > 100 Acres	9,600.00	9,600.00
Stormwater Review for CBPA Compliance	100.00	0.00

ISLE OF WIGHT COUNTY
UNIFORM FEE SCHEDULE
FISCAL YEAR 2015-2016

Fees	Fiscal Year 2014-2015	Fiscal Year 2015-2016
Annual Permit Renewal Fees:		
General/Stormwater Management - Small Construction Activity/CBPA Land Disturbing Activity (not subject to GP coverage)/Land Clearing (Single-family detached residential structures within or outside a common plan of development or sale with land disturbance acreage less than 5 acres)	50.00	50.00
Land Disturbing Permit Maintenance for disturbance less than 1.0 Acre	50.00	50.00
Small Construction/Land Clearing Activities < 1.0 Acre (Common Plan of development except for single family detached residential structures)	50.00	50.00
Small Construction/Land Clearing Activities 1.0 Acre - 5.0 acres	400.00	400.00
Large Construction/Land Clearing Activities 5.0 Acres - 10.0 Acres)	500.00	500.00
Large Construction/Land Clearing Activities 10.0 - 50.0 Acres	650.00	650.00
Large Construction/Land Clearing Activities 50.0 - 100.0 Acres)	900.00	900.00
Large Construction/Land Clearing Activities > 100 Acres	1,400.00	1,400.00
General Permit Modification and Review Fees:		
General/Stormwater Management - Small Construction Activity/CBPA Land Disturbing Activity (not subject to GP coverage)/Land Clearing (Single-family detached residential structures within or outside a common plan of development or sale with land disturbance acreage less than 5 acres)	20.00	20.00
Small Construction/Land Clearing Activities < 1.0 Acre (includes Common Plan of Development except for single family detached residential structures)	20.00	20.00
Small Construction/Land Clearing Activities 1.0 Acre - 5.0 acres	200.00	200.00
Large Construction/Land Clearing Activities 5.0 Acres - 10.0 Acres)	250.00	250.00
Large Construction/Land Clearing Activities 10.0 - 50.0 Acres	300.00	300.00
Large Construction/Land Clearing Activities 50.0 - 100.0 Acres)	450.00	450.00
Large Construction/Land Clearing Activities > 100 Acres	700.00	700.00
Large Construction/Land Clearing Activities 50.0 - 100.0 Acres)	450.00	450.00
Large Construction/Land Clearing Activities > 100 Acres	700.00	700.00
Miscellaneous Fees:		
Technology Fee	5% of all permit related fees	5% of all permit related fees
Commercial Re-inspection Fees (for failed inspections)	125.00	125.00
Residential Re-inspection Fees (for failed inspections)	50.00	50.00
Recordation fee for Declaration of Covenants and BMP Maintenance Documents (includes recordation plus convenience fee)		
1 to 10 pages	0.00	30.00
11 to 30 pages	0.00	45.00
31 or more pages	0.00	70.00
County Land Disturbance Permit	450.00	0.00
TOURISM		
Guided Group Tours	50.00	\$85 large bus/\$45 small bus
Individual Guided Tours	5.00 (w/20.00 minimum)	5.00 (w/20.00 minimum)
Feature Box on Website Homepage	150.00 per month (3 month minimum)	150.00 per month (3 month minimum)
Rack Card Design Fee	75.00	75.00
Restaurant Week	50.00	50.00
Olden Days Booth Fee	75.00	75.00
Parade Entry Fee	20.00	20.00
Visitor Center Panel	0.00	100.00
TREASURER		
Return checks	50.00	50.00
Certified Mail Fees	5.75	5.75
Tax Liens	30.00	30.00
Warrant in Debt	30.00	30.00
Distress Seizure	30.00	35.00
90 Day Late Fee	30.00	30.00
Set off Fee	25.00	25.00

GLOSSARY OF TERMS

Accrual Basis – A basis of accounting in which transactions are recognized at the time incurred, as opposed to when cash is received or spent.

Appropriation - A legal authorization made by the Board of Supervisors to incur obligations and to make expenditures for specific purposes.

Assessed Valuation - A valuation set upon real estate or other property as a basis for levying taxes.

Balanced Budget – A budget in which current revenues equal current expenditures.

Bond - A written promise to pay a sum of money on a specific date at a specified interest rate. The most common types of bonds are general obligation and revenue bonds. Bonds are primarily used to finance capital projects.

Bond Proceeds – The money paid to the County via the sale of bonds.

Bond Rating – A measure of creditworthiness which indicates the County’s ability to meet its financial obligations.

Budget - A financial plan for a specified period of time (fiscal year), matching all planned revenues and expenditures/expenses for the budget period.

Budget Adjustment - A legal procedure utilized by the County staff and the Board of Supervisors to revise a budget appropriation.

Budget Calendar – A timetable showing when particular tasks must be completed in order for the Board of Supervisors to approve the spending plan before the beginning of the next fiscal year.

Capital Improvements Plan (CIP) - A plan that identifies the County’s capital asset and infrastructure needs over a 10 year planning horizon including estimated costs, revenue sources, operating impacts. Capital Improvement Projects identified in a CIP have an estimated value greater than \$50,000 and lifespan of 5 years or more and may include the acquisition, expansion, or rehabilitation of infrastructure or facility or new/replacement equipment.

Categorical Aid – Funding support from the state or federal government that is targeted for particular categories of the population, programs, and services, or for special purposes.

Contingency - A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for by the County.

Contractual Services - Services acquired from outside sources. Purchase of the service is on a fee basis or a fixed time contract basis.



Debt Service - The County's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

Debt Service Fund – A fund that accounts for the payment of general long-term debt principal and interest.

Department - A major functional component of the County, which indicates overall management responsibility for an operation or a group of related operations.

Depreciation - The expiration in service life of capital assets attributable to wear and tear, deterioration of physical elements, inadequacy or obsolescence.

Division - A specific organization unit or function within a department. For example, General Services – Building Maintenance is a division of the Department of General Services.

Encumbrance - The legal commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for future expenditures.

Enterprise Fund - A proprietary accounting fund type in which the services provided are financed and operated similarly to those of a private business. The rate schedules for these services are established to ensure that revenues are adequate to meet all necessary expenses. Examples of County enterprise funds include public utilities and stormwater.

Expenditure - This term refers to the outflow of funds paid or to be paid for an asset obtained or goods or services obtained regardless of when the expense is actually paid.

Fee Schedule – A compilation of all fees charged by the County for various programs and services.

Fiscal Year - The time period designated by the County signifying the beginning and ending period for recording financial transactions. Isle of Wight County's fiscal year is July 1st to June 30th.

Fringe Benefits - Employee compensation that is in addition to wages or salaries such as retirement, health insurance, and life insurance.

Full Faith and Credit - A pledge of the general taxing power of a government to repay debt obligations.

Full-Time Equivalent Position (FTE) – The number of hours per year that a fulltime employee is expected to work, typically 2,080 hours.

Fund - An accounting entity that has a set of self-balancing accounts and that records all financial transactions for specific activities or government functions. Isle of Wight County has the following fund types: general fund, special revenue, debt service, capital project, enterprise, internal service, and component unit (school operating).



Fund Balance - The accumulation of excess revenues over expenditures.

General Fund - The basic operating fund accounts for most of the financial resources and expenditures of the County.

General Ledger – The accounting file that contains a listing of the various accounts necessary to reflect the financial position of the government.

General Obligation Bonds (GO) - Bonds that finance a variety of public projects such as buildings and improvements. The repayment of these bonds is usually made from the general fund to the debt service fund. The bonds are backed by the full faith and credit of the County.

Governmental Funds - Funds generally used to account for tax-supported activities such as general fund, special revenue fund, debt service fund, and capital projects fund.

Grant - A contribution by the state or federal government or other organization to support a particular program or service of the County. Grant funds are designated for a specific purpose.

HOME Investment Partnership Grant – A federal grant designed to expand the supply of affordable housing for persons or families qualifying as low-income under U.S. Department of Housing and Urban Development (HUD) guidelines.

Internal Service Fund – A fund used to account for the financing of goods or services provided by one department to another department on a cost reimbursement basis. The County has the following internal service funds: Technology Services and Risk Management.

Long Term Debt - Debt with maturity of more than one year after the date of issuance. The County typically issues bonds for 20 to 30 years.

Modified Accrual Accounting - A basis of accounting in which expenditures are accrued but revenues are accounted for on a cash basis. This accounting technique is a combination of cash and accrual accounting as expenditures are immediately incurred as a liability while revenues are not recorded until they are actually received or are measurable and available for expenditure.

Non-Categorical Aid – Revenue from the state or federal government that may be spent at the local government’s discretion.

Operating Budget - The portion of the budget that pertains to daily operations that provides basic governmental services. The operating budget contains appropriations for expenditures such as personnel, fringe benefits, office supplies, utilities, telecommunications, travel and training, dues and memberships, and capital outlay.

Performance Measures - Specific quantitative and qualitative measures of work performed as an objective of a County department.

Revenue - Sources of income that finance the operations of County government.



Special Revenue Fund – A fund that accounts for the proceeds of specific revenue sources that are legally restricted for specified purposes other than for major capital projects. The County has the following special revenue funds: E-911, Social Services, Comprehensive Services Act, Section 8 Housing, Grants, and County Fair.

Taxes – Charges levied by the County for the purpose of financing services performed for the common benefit of the people.

Unassigned Fund Balance - The excess of a fund's assets or available cash that is unrestricted and available for appropriation. .

Virginia Retirement System (VRS) – The Commonwealth of Virginia's public retirement system that acts as a common investment and administrative agent for the political subdivisions in the Commonwealth of Virginia.



Local Roots,
Global Reach

ISLE OF WIGHT COUNTY, VIRGINIA

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