

Isle of Wight County

FY 2016-2017

Adopted Operating & Capital Budget

May 10, 2016

Short Form

Table of Contents

1. General Fund
2. General Fund – Special Revenue Funds
 - Comprehensive Services Fund
 - E-911 Fund
 - Grants Fund
 - County Fair Fund
 - Heritage Park Concert Series Fund
3. Enterprise Funds
 - Public Utilities Fund
 - Stormwater Fund
4. Internal Service Funds
 - Technology Fund
 - Risk Management Fund
5. Debt Service Fund
6. School Operating Fund
7. Social Services Fund
8. Capital Projects Fund

Isle of Wight County
GENERAL FUND REVENUES AND EXPENDITURES SUMMARY
FY2015 - FY2017

	2014-2015	2015-2016	2016-2017
	Actual	Budget	Budget
	Actual	Adopted	Adopted
REVENUES			
Local Revenue			
General Property Taxes	\$ 49,173,371	\$ 50,029,500	\$ 52,409,649
Other Local Taxes	6,822,840	7,288,800	7,428,731
Permits, Fees and Regulatory Licenses	536,667	484,000	597,986
Fines and Forfeitures	153,929	100,000	128,764
Use of Money and Property	340,256	699,572	728,898
Charges for Services	1,068,705	1,664,600	1,545,915
Miscellaneous Revenue	603,867	114,471	175,198
Recovered Costs	726,566	268,048	418,799
Commonwealth Revenue	7,535,629	7,570,388	7,572,909
Federal Government Revenue	0	0	0
Fund Balance	0	2,169,225	0
TOTAL REVENUES	\$ 66,961,830	\$ 70,388,604	\$ 71,006,849
EXPENDITURES			
General Administration	\$ 1,855,543	\$ 2,194,211	\$ 2,178,454
Financial Administration	2,032,907	2,003,374	2,094,458
Judicial	1,389,675	1,394,411	1,448,008
Public Safety	10,277,065	11,120,238	12,109,992
Public Works	4,833,285	5,346,168	5,184,885
Health & Welfare	1,793,772	1,793,832	1,766,642
Education	26,328,458	28,285,339	29,285,339
Parks, Recreation & Cultural	2,211,479	2,557,113	2,502,363
Community Development	2,220,746	2,910,104	2,010,545
Other Public Services	911,565	884,155	884,010
Non-Departmental	14,547,166	11,899,658	11,542,153
TOTAL EXPENDITURES	\$ 68,401,662	\$ 70,388,604	\$ 71,006,849

**Isle of Wight County
General Fund Revenues Detail
FY2015 - FY2017**

	2014-2015	2015-2016	2016-2017	Budget
	Actual	Budget Adopted	Budget Adopted	% Change
GENERAL PROPERTY TAXES				
Real Property	\$ 34,250,619	\$ 34,900,000	\$ 36,628,889	5%
Public Service Corporation Taxes	1,266,042	1,330,000	1,352,000	2%
Personal Property - Vehicles	7,029,208	7,245,000	7,800,000	8%
Personal Property - Boats & Airplanes	125,051	125,000	100,000	-20%
Personal Property - Mobile Homes	158,827	165,000	155,760	-6%
Personal Property - Machinery & Tools	4,046,668	4,032,000	4,109,000	2%
Personal Property - Equipment	1,679,834	1,732,500	1,764,000	2%
Penalties & Interest on Taxes	617,122	500,000	500,000	0%
Total General Property Taxes	\$ 49,173,371	\$ 50,029,500	\$ 52,409,649	5%
OTHER LOCAL TAXES				
Sales and Use Tax	2,165,642	2,150,000	2,304,000	7%
Communications Sales Tax (includes 40% allocated to E911 Center)	1,328,533	1,350,000	1,283,000	-5%
Consumer Utility Taxes (Electric / Gas)	875,271	912,000	865,000	-5%
Consumption Taxes	130,646	121,000	122,000	1%
Business License Tax	408,831	737,000	744,000	1%
Lodging Tax	22,930	54,000	68,000	26%
Meals Tax	335,721	344,000	364,000	6%
Motor Vehicle License Tax / Fee	1,042,551	1,082,000	1,131,000	5%
Cable Franchise Tax	10,722	5,000	9,000	80%
Bank Stock Tax	8,731	8,800	8,731	-1%
Recordation & Probate Tax	483,757	520,000	520,000	0%
Penalties & Interest on Taxes	9,505	5,000	10,000	100%
Total Other Local Taxes	\$ 6,822,840	\$ 7,288,800	\$ 7,428,731	2%
TOTAL LOCAL TAX REVENUE	\$ 55,996,211	\$ 57,318,300	\$ 59,838,380	4%
PERMITS, PRIVILEGE FEES, AND REGULATORY LICENSES				
Animal License	40,483	25,000	40,483	62%
Land Use Application Fee	300	1,000	300	-70%
Zoning, Use and Subdivision Ordinance Fee	66,095	56,000	47,140	-16%
Building Permits	369,747	320,000	432,058	35%
Weapons Permits	19,584	16,000	19,551	22%
Land Transfer Fee	1,015	1,000	1,231	23%
Temporary Certificate of Occupancy	-	10,000	-	-100%
Inspection Fee	18,278	20,000	21,045	5%
Technology Fee	-	15,000	15,000	0%
Solid Waste Franchise Fee	21,165	18,000	21,178	18%
Misc. Permits and Fees	-	2,000	-	-
Total Permits, Privilege Fees, and Regulatory Licenses	\$ 536,667	\$ 484,000	\$ 597,986	24%
FINES & FORFEITURES				
General District Court Fines	153,929	100,000	128,764	29%
Total Fines & Forfeitures	\$ 153,929	\$ 100,000	\$ 128,764	29%

REVENUE FROM USE OF MONEY AND PROPERTY

Interest on Investments	23,404	200,000	27,266	-
Interest on PACE Investment (restricted)	156,854	-	202,060	-
QSCB Tax Credit	-	313,953	313,953	0%
Other Rentals	159,998	185,619	185,619	-

Total Revenue from Use of Money and Property	\$ 340,256	\$ 699,572	\$ 728,898	4%
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CHARGES FOR SERVICES

Commonwealth Attorney's Fees	11,138	2,000	2,394	20%
Law Library Fees	-	2,000	7,006	250%
Sheriff's Fees & Other Protection (Serving Papers & Report Copies)	-	4,000	4,000	0%
Other Protection Fees (Criminal Checks/Fingerprinting)	-	1,000	1,860	-
Animal Control Fees	-	30,000	37,920	26%
Planning & Community Development Fees (maps, etc.)	-	-	-	-
Recreation & Special Event Fees	206,830	544,600	297,600	-45%
Emergency Medical Service Fee	658,767	660,000	760,000	15%
Court Costs for Security	134,886	80,000	77,322	-3%
Building Construction Court Fee	54,967	45,000	44,829	0%
Court Appointed Attorney Fees	-	1,000	963	-4%
Treasurer's Administrative Court Fee	-	150,000	217,890	-
Finance Administration Fees (Garnishment/Child Support)	-	1,000	1,460	46%
Delinquent Tax Collection Fee	-	130,000	52,651	-59%
Farmers Market Fees & Sponsors	-	-	25,772	-
Tourism Special Event Fees	-	14,000	14,000	-
Miscellaneous	2,117	-	248	-

Total Charges for Services	\$ 1,068,705	\$ 1,664,600	\$ 1,545,915	-7%
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MISCELLANEOUS REVENUE

Gifts, Donations, Contributions	50,167	-	50,000	-
Borrow Pit Contribution	85,854	50,000	85,854	72%
Sale of Recyclables	-	60,000	14,962	-
Sale of Real Estate	303,021	-	-	-
Miscellaneous Other	164,825	4,471	24,382	445%

Total Miscellaneous Revenue	\$ 603,867	\$ 114,471	\$ 175,198	53%
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RECOVERED COSTS

Reimbursement - Other Localities (Smithfield Tourism)	195,678	198,048	198,048	0%
Reimbursement - Other Localities - (Smithfield Library)	-	-	-	0%
Reimbursement - Insurance	-	-	-	-
Reimbursement - School Board	-	-	-	-
Reimbursement - Jury Duty Compensation	-	-	-	-
Reimbursement - Social Services (Indirect Costs)	74,830	70,000	70,000	0%
Other or Misc.	456,058	-	150,751	0%
Proceeds from Sale of Surplus Assets/Property	-	-	-	-

Total Recovered Costs	\$ 726,566	\$ 268,048	\$ 418,799	56%
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TOTAL REVENUE FROM FEES / CHARGES	\$ 3,429,990	\$ 3,330,691	\$ 3,595,560	8%
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REVENUE FROM THE COMMONWEALTH - NON CATEGORICAL AID

Personal Property Tax Relief	5,115,890	5,115,890	5,115,890	0%
State Aid Return (Contra Revenue)	(35,303)	-	-	-
Mobile Home Titling Tax	37,643	22,000	30,500	39%
Vehicle Rental Tax	37,110	35,000	26,324	-25%
Tax on Deeds - Grantors Tax	98,137	90,000	107,998	20%
Motor Vehicle Rolling Stock Tax	45,259	45,000	46,353	3%

Total Non-Categorical Aid	\$ 5,298,736	\$ 5,307,890	\$ 5,327,065	0%
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REVENUE FROM THE COMMONWEALTH - SHARED EXPENSES

Commonwealth Attorney	371,179	378,587	378,296	0%
Sheriff	1,179,933	1,209,370	1,202,572	-1%
Commissioner of the Revenue	134,618	138,111	138,239	0%
Treasurer	116,054	118,280	118,437	0%
Registrar	41,033	40,770	41,033	1%
Circuit Court Clerk Technology Trust Fund	-	5,318	-	-
Circuit Court Clerk	278,906	260,544	260,616	0%

Total Shared Expenses	\$	2,121,723	\$	2,150,980	\$	2,139,193	-1%
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REVENUE FROM THE COMMONWEALTH - CATEGORICAL AID

Four for Life Grant - EMS	37,377	37,772	37,666	0%
Fire Programs Fund	77,793	73,746	68,985	-6%

Total Categorical Aid	\$	115,170	\$	111,518	\$	106,651	-4%
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TOTAL STATE REVENUE	\$	7,535,629	\$	7,570,388	\$	7,572,909	0%
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REVENUE FROM THE FEDERAL GOVERNMENT - NON CATEGORICAL AID

FEMA Reimbursement	-	-	-	-
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TOTAL FEDERAL REVENUE	\$	-	\$	-	\$	-	-
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FUND TRANSFERS

Transfers In from Capital Projects Fund	-	-	-	-
Proceeds from Refunding Bond Issuance	-	-	-	-
Fund Balance - One Time Transfer to Capital Fund -School Cap Maint. (FY 14)	-	500,000	-	-
Fund Balance - Operational Deficit	-	1,669,225	-	-

TOTAL OTHER REVENUE	\$	-	\$	2,169,225	\$	-	-100%
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TOTAL REVENUES	\$	66,961,830	\$	70,388,604	\$	71,006,849	0.9%
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**Isle of Wight County
General Fund Expenditures Detail
FY2015 - FY2017**

	2014-2015 Actual	2015-2016 Budget Adopted	2016-2017 Budget Adopted	% Change
GENERAL ADMINISTRATION				
Board of Supervisors	321,003	326,046	294,688	-10%
County Administration	548,737	598,006	414,728	-31%
County Attorney	500,074	753,399	753,188	0%
Human Resources	267,587	265,740	284,544	7%
Voter Registration	218,143	251,020	431,306	72%
Total General Administration	\$ 1,855,543	\$ 2,194,211	\$ 2,178,454	-1%
FINANCIAL ADMINISTRATION				
Commissioner of the Revenue	594,386	612,738	645,074	5%
Assessment	224,645	16,998	11,200	-34%
Treasurer	595,481	628,659	674,229	7%
Budget & Finance	558,934	653,599	675,981	3%
Purchasing	59,460	91,381	87,974	100%
Total Financial Administration	\$ 2,032,907	\$ 2,003,374	\$ 2,094,458	5%
JUDICIAL				
Circuit Court Judges	66,934	66,508	67,871	2%
Circuit Court Utilities - Courts Bldg.	67,838	68,800	68,800	0%
General District Court	11,512	9,481	9,481	0%
Fifth District Community Corrections Program	12,712	18,260	15,811	-13%
Juvenile and Domestic Relations Court	7,327	7,412	8,892	20%
Juvenile Accountability Program	7,722	16,575	16,575	0%
Court Services Unit	185,479	185,818	185,818	0%
Clerk of the Circuit Court	461,402	474,403	514,239	8%
Commonwealth's Attorney	568,748	547,154	560,520	2%
Total Judicial	\$ 1,389,675	\$ 1,394,411	\$ 1,448,008	4%
PUBLIC SAFETY				
Sheriff - Administration & Public Safety Officers	3,825,990	3,936,207	4,512,981	15%
Sheriff - Animal Shelter	389,269	380,742	431,986	13%
Transfer to E 911 Fund - Local Support	962,128	1,023,701	1,156,962	13%
Fire and Rescue Response	3,092,160	3,624,491	3,878,297	7%
Fire & Rescue - Emergency Management & Billing	650,630	722,688	743,556	3%
Western Tidewater Regional Jail	909,852	948,191	860,514	-9%
Codes Inspections	447,036	484,218	525,695	9%
Total Public Safety	\$ 10,277,065	\$ 11,120,238	\$ 12,109,992	9%

PUBLIC WORKS				
Public Works - Administration	337,267	330,055	287,954	-13%
Public Works - Transportation	187,396	228,794	228,284	0%
Public Works - Refuse Collection & Disposal	3,238,472	3,590,559	3,471,023	-3%
Public Works - Building Maintenance	1,070,151	1,196,760	1,197,623	0%
Total Public Works	\$ 4,833,285	\$ 5,346,168	\$ 5,184,885	-3%
HEALTH & WELFARE				
Transfer to Social Services Fund - Local Support	951,522	837,398	876,446	5%
Transfer to Section 8 Housing Fund - Local Support	48,292	-	-	-
Transfer to Comprehensive Services Act Fund - Local Support	107,666	268,970	202,732	-25%
Western Tidewater Health District - Local Support	522,464	522,464	522,464	0%
Western Tidewater Community Service Board - Local Support	163,827	165,000	165,000	0%
Total Health & Welfare	\$ 1,793,772	\$ 1,793,832	\$ 1,766,642	-2%
EDUCATION				
Transfer to Debt Fund - Schools	3,166,964	3,141,075	3,141,075	0%
Transfer to CF Capital Maint. - Schools	-	500,000	250,000	-
Transfer to School Op - Local Support	23,161,494	25,144,264	25,894,264	3%
Total Education	\$ 26,328,458	\$ 28,785,339	\$ 29,285,339	2%
PARKS, RECREATION, GROUNDS & CULTURAL				
Parks and Recreation - Administration	259,527	253,983	240,246	-5%
Parks and Recreation - Parks, Gateways, and Grounds Maintenance	730,811	770,474	852,421	11%
Parks and Recreation - Programs	487,083	856,917	758,488	-11%
Transfer to County Fair Fund - Local Support	45,843	-	-	-
Historic Resources	-	-	-	-
Blackwater Regional Library - Local Support	688,214	675,739	651,209	-4%
Total Parks, Recreation, Grounds & Cultural	\$ 2,211,479	\$ 2,557,113	\$ 2,502,363	-2%
COMMUNITY DEVELOPMENT				
Planning and Zoning	774,334	848,667	915,912	8%
Economic Development	808,305	1,473,843	501,565	-66%
Tourism	441,768	396,097	464,534	17%
Communications	152,172	136,214	68,415	-50%
Virginia Cooperative Extension - Local Support	44,167	55,283	60,119	9%
Total Community Development	\$ 2,220,746	\$ 2,910,104	\$ 2,010,545	-31%
OTHER PUBLIC SERVICES				
Local and Regional Organizations	911,565	884,155	884,010	0%
Total Other Public Services	\$ 911,565	\$ 884,155	\$ 884,010	0%

NON-DEPARTMENTAL

Fringe Benefits & Insurances:	488,155	990,911	767,073	-23%
Transfer to Other Funds (Public Utility, Debt, Capital, Other):	14,059,012	10,408,747	10,775,080	4%
Total Non-departmental	\$ 14,547,166	\$ 11,399,658	\$ 11,542,153	1%
Total General Fund Expenditures	\$ 68,401,662	\$ 70,388,604	\$ 71,006,849	0.9%

**FY2016 - 2017
SPECIAL REVENUE FUNDS
ADOPTED**

	Comprehensive Services Fund	E-911 Fund	Grants Fund	County Fair Fund	Heritage Park Concert Series Fund	Totals
Projected Revenues	\$ 226,565	\$ 420,480	\$ 57,314	\$ 399,337	\$ 247,000	\$ 1,350,696
Projected Expenditures	\$ 429,297	\$ 1,587,096	\$ 199,314	\$ 399,337	\$ 247,000	\$ 2,862,044
Sub-Total	\$ (202,732)	\$ (1,166,616)	\$ (142,000)	\$ -	\$ -	\$ (1,511,348)
Transfer from General Fund	\$ 202,732	\$ 1,166,616	\$ 142,000	\$ -	\$ -	\$ 1,511,348
Over/(Under)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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.

**FY2016-17
ENTERPRISE FUNDS
ADOPTED**

	Public Utilities Fund	Stormwater Fund	Totals
Projected Revenues	\$ 4,357,748	\$ 1,707,208	\$ 6,064,956
Projected Expenditures	\$ 9,873,376	\$ 1,707,208	\$ 11,580,584
Sub-Total	\$(5,515,628)	\$ -	\$ (5,515,628)
Transfer from General Fund	\$ 5,515,628	\$ -	\$ 5,515,628
Over/(Under)	\$ -	\$ -	\$ -

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 are financed or recovered primarily through user charges.

**FY2016-17
INTERNAL SERVICE FUNDS
ADOPTED**

	Technology Services Fund	Risk Management Fund	Totals
Projected Revenues	\$ 1,017,279	\$ 554,303	\$ 1,571,582
Projected Expenditures	\$ 1,017,279	\$ 554,303	\$ 1,571,582
Sub-Total	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -
Over/(Under)	\$ -	\$ -	\$ -

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.

**FY2016-17
DEBT SERVICE FUND
ADOPTED**

	<u>Totals</u>
Revenues	\$ -
Expenditures	\$ 7,088,573
Operating Transfers In	
Transfer from General Fund	3,947,498
Transfer from General Fund-Schools	<u>3,141,075</u>
Subtotal	<u>\$ 7,088,573</u>
Over/(Under)	<u><u>\$ -</u></u>

Debt Service Fund accounts for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

**FY2016-17
SCHOOL OPERATING FUND
ADOPTED**

	<u>Total</u>
REVENUES	
State/Federal/Other	\$ 33,944,090
Transfer from General Fund (Local Support)	\$ <u>25,894,264</u>
Total Revenues	\$ 59,838,354
EXPENDITURES	
School Operating Expenditures	\$ 59,838,354
Over/(Under)	\$ <u><u>-</u></u>

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.

**FY2016-17
SOCIAL SERVICES FUND
ADOPTED**

	<u>Total</u>
REVENUES	
State/Federal/Other	\$ 2,358,200
Transfer from General Fund (Local Support)	<u>876,446</u>
Total Revenues	\$ 3,234,646
EXPENDITURES	\$ 3,234,646
Over/(Under)	\$ <u><u>-</u></u>

Social Services Fund accounts for the revenues and expenditures of various social services provided to county residents. Social Services is a locally administered State program with revenues derived from State, federal and local sources.

FY2016-17 CAPITAL PROJECTS FUND ADOPTED

	Total
REVENUES	
Transfer from General Fund (County Pay-Go)	\$ 131,000
Transfer from General Fund (School Capital Maintenance - Replenish Fund FY17)	250,000
Transfer from Public Utility Fund (Pay-Go)	200,000
Transfer from Stormwater Fund (Pay-Go)	390,000
Grants - Transportation VDOT	2,741,000
Public/Private Project Contributions - Transportation Smithfield Town	1,650,000
Public Safety Radio Communication System	150,000
Draw from Capital Projects (General Fund) Fund Balance	425,000
Draw from Capital Projects (Public Utilities) Fund Balance	2,350,000
Total Revenues	\$ 8,287,000
EXPENDITURES	
Parks & Recreation - capital maintenance	\$ 31,000
Capital Maintenance - buildings	100,000
Public Safety - Medic Unit	125,000
E911 Radio Communication System	150,000
Schools Capital Maintenance - Replenish Fund FY17	250,000
Multimodal WSES Sidewalk	841,000
Multimodal Nike Park Trail Phase 2 (VDOT/Town of Smithfield)	3,100,000
Road Construction - Rt 620/Broadwater (VDOT Six-Year Improvement)	450,000
Shirley T. Holland Intermodal Park Pad Site	300,000
Stormwater Master Plan	50,000
Stormwater Retrofit Projects	290,000
Stormwater Capital Maintenance	50,000
Sewer Capital Maintenance	50,000
Water Capital Maintenance	150,000
Rt 10 Water Infrastructure Project	2,350,000
Total Expenditures	\$ 8,287,000
Over/(Under)	\$ -

Capital Projects Fund accounts for financial resources used for the acquisition or construction of major capital facilities and equipment.