



ISLE OF WIGHT
COUNTY, VIRGINIA

Adopted
Operating and
Capital Budget

May 10, 2016



FISCAL YEAR
2016-2017



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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**County of Isle of Wight
Virginia**

For the Fiscal Year Beginning

July 1, 2015

Executive Director



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FY 2016-2017 Operating & Capital Budget

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COUNTY ADMINISTRATOR'S MESSAGE



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ISLE OF WIGHT COUNTY, VIRGINIA

August 30, 2016

The Honorable Board of Supervisors
Isle of Wight County, Virginia

Dear Board Members:

I am pleased to submit to the Board and our citizens the Isle of Wight County FY2016-17 Budget which reflects the County's long-range vision set forth in the County's Comprehensive Plan; addresses the strategic direction and issues identified in FY2015 for water capital planning in order to reduce the amount of funding provided by the General Fund to the Utility Fund, economic development, transportation and emergency services; and, provides a sound financial plan to support the mission of Isle of Wight County.

The FY2016-17 Budget includes 14 funds required for the operation of County services in the aggregate amount of \$165,454,308. The General Operating Fund Budget is approved for funding in the amount of \$71,006,849, representing an increase of \$618,244 or .9% 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 of assessed value.

The FY2016-17 Budget fulfills the Board of Supervisors' commitment to its three-year financial plan of adopting a structurally balanced budget that does not require a draw from the County's Unassigned Fund Balance in order to address its core service needs.

The budget includes the following personnel adjustments:

- There is no cost of living adjustment (COLA) included in the adopted Budget;
- Net salary savings of nearly \$291,000 and a reduction of 1.5 full-time employees through the freezing of existing vacancies in numerous departments, the

complete elimination of four full-time positions and the addition, reclassification and retitling of 2.5 full-time employees, including the following:

<u>Department</u>	<u>Eliminates</u>	<u>Adds/Reclass/Retitle</u>
County Administrator	Asst. to the Co. Admn. (1)	
County Administrator	Dir of Info. Res. (1) & Leg. Affairs	Asst. County Admn. (1)
Economic Dev	Rural Econ Dev Coord (1)	
Public Utilities	Utility Acct. Tech. (1)	Water Quality Tech (1)
Treasurer's Office		Deputy Clerk I (P-T) (.5)

The duties of the managerial positions eliminated from the County Administrator's office will become the responsibility of the Assistant County Administrator, a critical position previously frozen. Also the County's organizational structure has been changed to reflect the changes and the realignment of staff directly reporting to the County Administrator.

This Budget responds to the needs of a growing community and focuses on core responsibilities of local government: Education; public safety; other public services; and, a healthy environment.

The following are highlights of the adopted Budget:

PUBLIC SAFETY

This Budget provides funding for operating our integrated fire & rescue system and the Sheriff's Department.

It is noted that the critical component of public safety this year and for the future is the acquisition and installation of a Public Safety Radio Communications System. In planning for over two years, the County received the needed renewal of its FCC license. That license requires installation by December 31, 2018. System installation will require additional funding/debt by the County.

The Sheriff's operational request to add five additional deputies for a new patrol zone in Carrollton could not be fully funded as requested; however, two positions are included in the adopted Budget. The balance of the Sheriff's requested additional deputies is anticipated to be included in the FY2017-18 budget.

SCHOOLS

The adopted Budget provides funding for the FY2016-17 school year in the amount of \$59,838,354, representing an increase of \$1,683,819. The increase is targeted to employee compensation, technology and maintenance of facilities.

The Schools have submitted an amended Capital Improvements Plan (CIP) request for FY2017-26 which includes roofing projects at three elementary schools in the amount of \$2,545,000. In addition, the Schools have access to the \$500,000 Capital Maintenance Fund originally established in 2015-16. It should be noted that \$250,000 was the amount approved in the adopted Budget for FY2016-17.

HEALTH INSURANCE

The County currently participates in The Local Choice product of the Commonwealth of Virginia Department of Human Resources Management under Anthem Blue Cross. The County's benefits advisor analyzed our renewal information and determined it best to remain with The Local Choice. The adopted budget provides funding for the increases in the premiums for FY2016-17.

OTHER BENEFITS

The County is completing the final phase-in increase of 1.337% to the Virginia Retirement System as well as meeting the required contribution rate for our local government of 8.81% and the group life insurance rate of 1.31%.

DEBT SERVICE

Although the County has a significant debt burden that is being reduced each year, in order to meet the critical need for a Public Safety Radio Communications System, new debt issuance will be necessary. The adopted budget anticipates the County will borrow up to \$8,000,000 with an interest only payment of \$150,000 budgeted for FY2016-17.

CAPITAL PROJECTS

The FY2016-17 Capital Budget is funded at \$8,287,000 and reflects a select number of projects included in the first year of the CIP with no additional debt issuance. These projects include:

- Parks and Recreation Capital Maintenance (\$31,000)
- Public Building Capital Maintenance (\$100,000)
- Public Safety – Medic Unit (\$125,000)
- Public Safety – Radio Communications System (\$150,000)
- Schools Capital Maintenance (\$250,000)
- 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 (STH) Intermodal Park Pad-Ready Site (\$300,000)
- Stormwater:

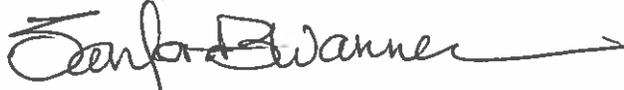
- Stormwater Master Plan (\$50,000)
- Stormwater Retrofit Projects (\$290,000)
- Stormwater Capital Maintenance (\$50,000)
- Public Utilities:
 - Sewer Capital Maintenance (\$50,000)
 - Water Capital Maintenance (\$150,000)
 - Waterline Extension - Route 10 Water Infrastructure Project (2,000,000)
 - Waterline Extension Western Tidewater Water Authority to STH Intermodal Park (\$350,000)

SUMMARY

Isle of Wight County continues to be a vibrant community within the Hampton Roads region. As such, the County must maintain a balance between the growing needs of the community and the community's desire for taxes to remain relatively low. The adopted Budget for 2016-17 is intended to meet today's needs and continue to position the County for a bright future without the added burden of increased taxes. Recommending a tax increase is not the preferred solution moving forward, so staff will continue to develop efficiencies and implement cost savings measures in areas where further cost reductions can be made without impacting County services for our citizens and reducing our economic potential.

I want to sincerely thank County staff for their assistance in developing this Budget, as well as the former County Administrator whose financial model served as a baseline for this Budget.

Sincerely,



Sanford B. Wanner
Interim County Administrator

BUDGET DOCUMENT OVERVIEW



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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

ISLE OF WIGHT COUNTY

Board of Supervisors

FY2016-17



Rex W. Alphin
Chairman
Carrsville District
Term: 12/31/17



Rudolph Jefferson
Vice-Chairman
Hardy District
Term: 12/31/17



Joel C. Acree
Windsor District
Term: 12/31/19



R. L. "Dick" Grice
Smithfield District
Term: 12/31/19



William M. McCarty
Newport District
Term: 12/31/19

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.

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.

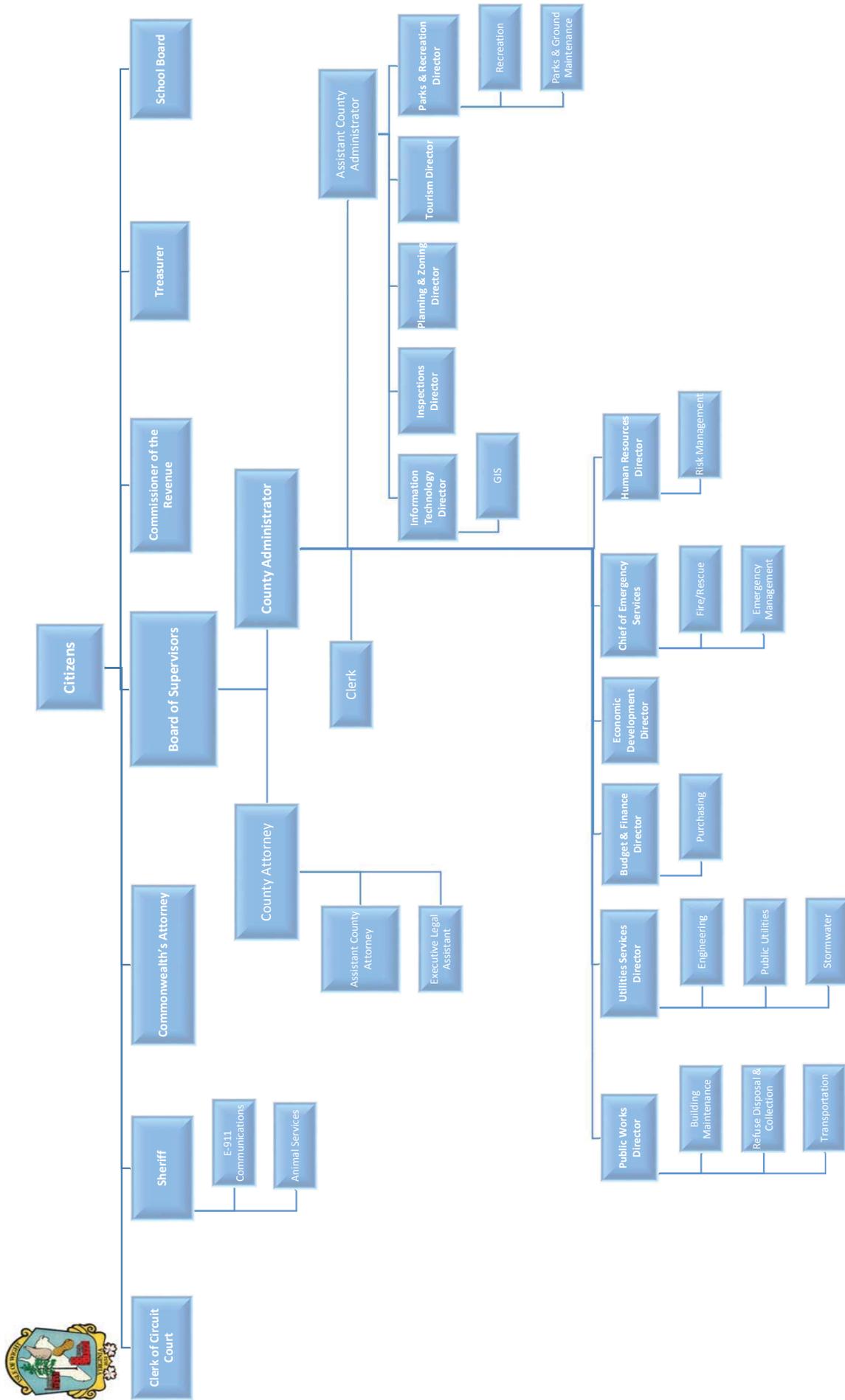
Managing Growth and Change

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.

Isle of Wight County Organizational Chart



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 is 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.

STRATEGIC PLANNING AND BUDGET DEVELOPMENT PROCESS

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.

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 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 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

STRATEGIC PLANNING AND BUDGET DEVELOPMENT PROCESS

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.

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 15th 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 – FY16-17

December 9, 2015	Budget Packages Distributed to Departments/ Agencies/Local Organizations
January 14, 2016	Departmental/Agency Budget Requests Due
January 22, 2016	Nonprofit Organization Budget Requests Due
February – March	Staff Review/Analysis/Budget Development
March 17, 2016	Board of Supervisors Authorize/Set Date for Budget Public Hearing
March 31, 2016	County Administrator's Proposed Budget Delivered
April 13, 2016	Public Advertisement/Notice of Public Hearing on Budgets & Related Ordinances
April 14, 2016	Budget Orientation/Work Session
April 20, 2016	Public Advertisement/Notice of Public Hearing on Budgets & Related Ordinances
April 21, 2016	Public Hearing - Proposed Budget & Ordinances
April 27, 2016	Budget Work Session
May 4, 2016	Budget Work Session
May 10, 2016	Special Meeting – Adoption of CIP, Operating & Capital Budgets & Related 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.

COUNTY FINANCIAL STRUCTURE

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 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.
Heritage Park Concert Fund	The Heritage Park Concert Fund accounts for the revenues and expenditures of the annual concert series held at Heritage Park. Funding is derived from revenue from fees and charges, sponsorships, and property rental.
Grants Fund	The Grants 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.

COUNTY FINANCIAL STRUCTURE

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 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

COUNTY FINANCIAL STRUCTURE

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.



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COUNTY OF ISLE OF WIGHT



Financial Policies

**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 polices 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
FINANCIAL POLICIES

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.

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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.

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.

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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

Ceiling

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 the 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.

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

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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 of 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.

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,

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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 as long as the bond 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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ATTACHMENT C

**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:_____.

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

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.

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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				

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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 material</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.

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

GLOSSARY

Arbitrage. The difference between the interest paid on the tax-exempt securities and the interest earned by investing the security proceeds in higher-yielding taxable securities. IRS regulations govern arbitrage on the proceeds from issuance of municipal securities.

Balloon Maturity. A later maturity within an issue of bonds which contains a disproportionately large percentage of the principal amount of the original issue.

Bond Anticipation Notes (BANs). Notes which are paid from the proceeds of the issuance of long-term bonds. Typically issued for capital projects.

Bullet Maturity. A maturity for which there are no principal and/or sinking fund payments prior to the state maturity date.

Call Provisions. The terms of the bond giving the issuer the right to redeem all or a portion of a bond prior to its stated date of maturity at a specific price, usually at or above par.

Capitalized Interest. A portion of the proceeds of a bond issue which is set aside to pay interest on the same bond issue for a specific period of time. Interest is commonly capitalized for the construction period of the project.

Commercial Paper. Very short-term, unsecured promissory notes issued in either registered or bearer form, and usually backed by a line of credit with a bank.

Community Development Authority (CDA). A Community Development Authority (CDA) is a separate authority that may be used to foster growth and development in a special taxing district. A CDA can issue debt for public purpose infrastructure paid for with tax revenues generated within the special taxing district. Public purpose infrastructure includes, but is not limited to: Roads, bridges, sidewalks, traffic signals, Parking facilities; Storm water management systems; Parks and recreational facilities; Fire Stations and equipment; and Schools and related structures. Generally, a CDA can be formed by County Board of Supervisors at the request of 51% or more of the landowners within the proposed district. Under state law, the District's special tax rate cannot exceed \$0.25 per \$100 of assessed value.

Competitive Sale. A sale/auction of securities by an issuer in which underwriters or syndicates of underwriters submit sealed bids to purchase the securities. Contrast to a negotiated sale.

Continuing Disclosure. The principle that accurate and complete information material to the transaction which potential investors would be likely to consider material in making investment decisions with respect to the securities be made available on an ongoing basis.

Credit Enhancement. Credit support purchased by the issuer to raise the credit rating of the issue. The most common credit enhancements consist of bond issuance, direct or standby letters of credit, and lines of credit.

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

Debt Service Reserve Fund. The fund in which moneys are placed which may be used to pay debt service if pledged revenues are insufficient to satisfy the debt service requirements.

Deep Discount Bonds. Bonds which are priced for sale at a substantial discount from their face or par value.

Derivatives. A financial product whose value is derived from some underlying asset value.

Designation Policies. Outline how an investor's order is filled when a maturity is oversubscribed when there is an underwriting syndicate. The senior managing underwriter and issuer decide how the bonds will be allocated among the syndicate. There are three primary classifications of order which form the designation policy: Group Net orders; Net Designated orders and Member orders.

Escrow. A fund established to hold moneys pledged and to be used to pay debt service on an outstanding issue.

Expenses. Compensates senior managers for out-of-pocket expenses including: underwriters counsel, DTC charges, travel, syndicate expenses, dealer fees, overtime expenses, communication expenses, computer time and postage.

General Obligations. Bonds issued by the County secured by the County's pledge of its full faith and credit and unlimited taxing power.

Hedge. A transaction that reduces the interest rate risk of an underlying security.

Intergenerational Equity. Equity or fairness principal that those that benefit from a capital improvement should pay for it.

Interest Rate Swap. The exchange of a fixed interest rate and a floating interest rate between counterparties.

Letters of Credit. A bank credit facility wherein the bank agrees to lend a specified amount of funds for a limited term.

Management Fee. The fixed percentage of the gross spread which is paid to the managing underwriter for the structuring phase of a transaction.

Members. Underwriters in a syndicate other than the senior underwriter.

Negotiated Sale. A method of sale in which the issuer chooses one underwriter to negotiate terms pursuant to which such underwriter will purchase and market the bonds.

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

Original Issue Discount. The amount by which the original par amount of an issue exceeds its public offering price at the time it is originally offered to an investor.

Pay-As-You-Go. An issuer elects to finance a project with existing cash flow as opposed to issuing debt obligations.

Present Value. The current value of a future cash flow.

Private Placement. The original placement of an issue with one or more investors as opposed to being publicly offered or sold.

Rebate. A requirement imposed by Tax Reform Act of 1986 whereby the issuer of tax-exempt bonds must pay the IRS an amount equal to its profit earned from investment of tax-exempt bond proceeds at rates exceeding the tax-exempt borrowing rate. The tax-exempt borrowing rate (or “bond yield”) is calculated pursuant to the IRS code together with all income earned on the accumulated profit pending payment.

Revenue (Limited Liability) Bonds. Bonds issued by the County secured by a specific revenue pledge of rates, rents or fees.

Selling Groups. The group of securities dealers who participate in an offering not as underwriters but rather who receive securities less the selling concession from the managing underwriter for distribution at the public offering price.

Syndicate Policies. The contractual obligations placed on the underwriting group relating to distribution, price limitations and market transactions.

Tax Increment Financing District (TIF). A Tax Increment Financing District (TIF) district is a public financing technique primarily used to foster economic development projects. Upon creation of a TIF district, a base year and base assessment is established and over time incremental increases in the TIF district’s real estate assessments and associated real estate tax revenues accrue to the TIF district and may be used to pay debt service.

Underwriter. A dealer that purchases new issues of municipal securities from the Issuer and resells them to investors.

Underwriter’s Discount. The difference between the price at which bonds are bought by the Underwriter from the Issuer and the price at which they are reoffered to investors.

Variable Rate Debt. An interest rate on a security which changes at intervals according to an index or a formula or other standard of measurement as stated in the bond contract.

FUND SUMMARIES & DETAILS



Local Roots, Global Reach

ISLE OF WIGHT
COUNTY, VIRGINIA



Local Roots, Global Reach

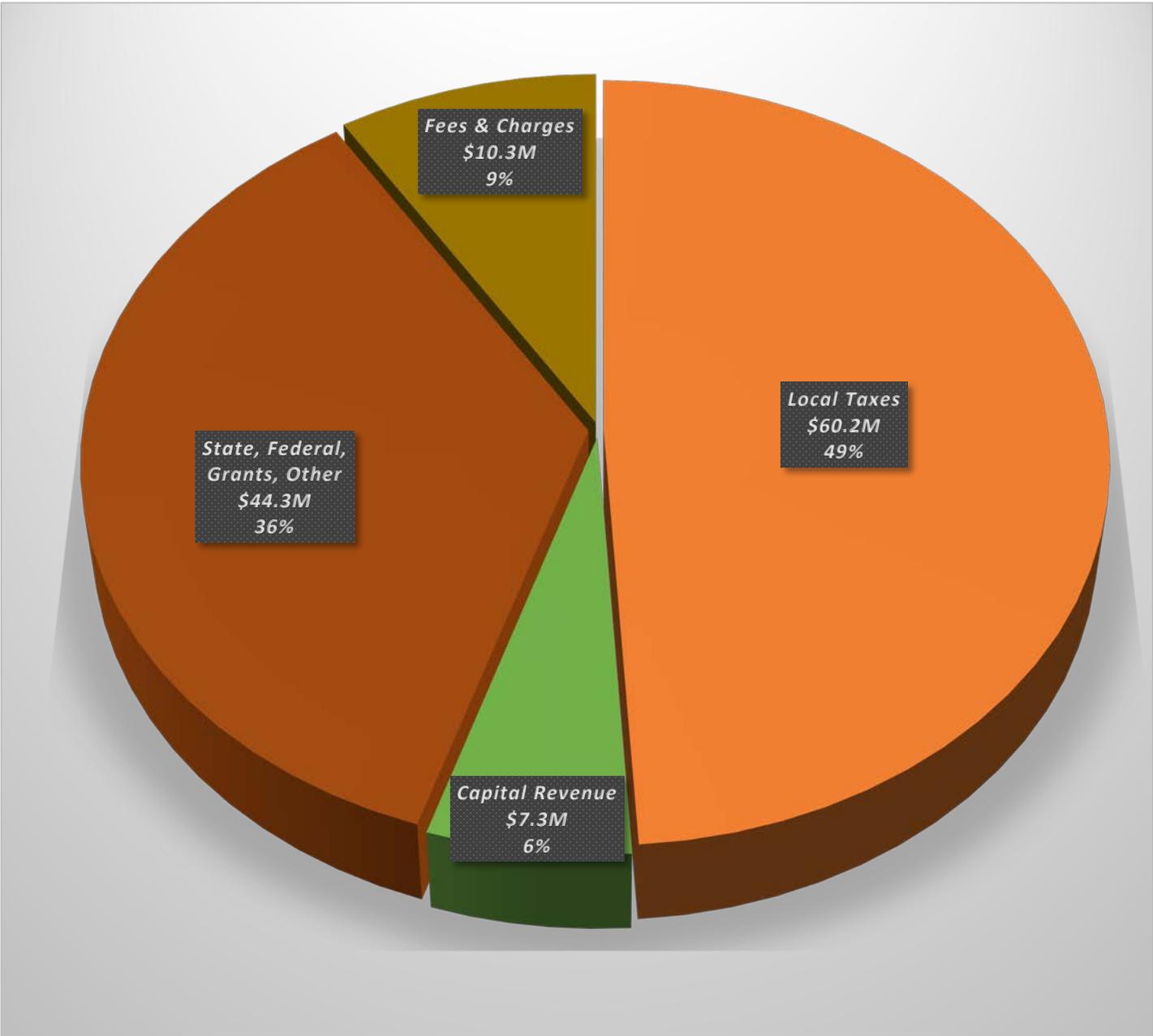
ISLE OF WIGHT
COUNTY, VIRGINIA

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County of Isle of Wight
Adopted FY 2016-2017 Operating and Capital Budget
Annual Operating and Capital Budget by Fund

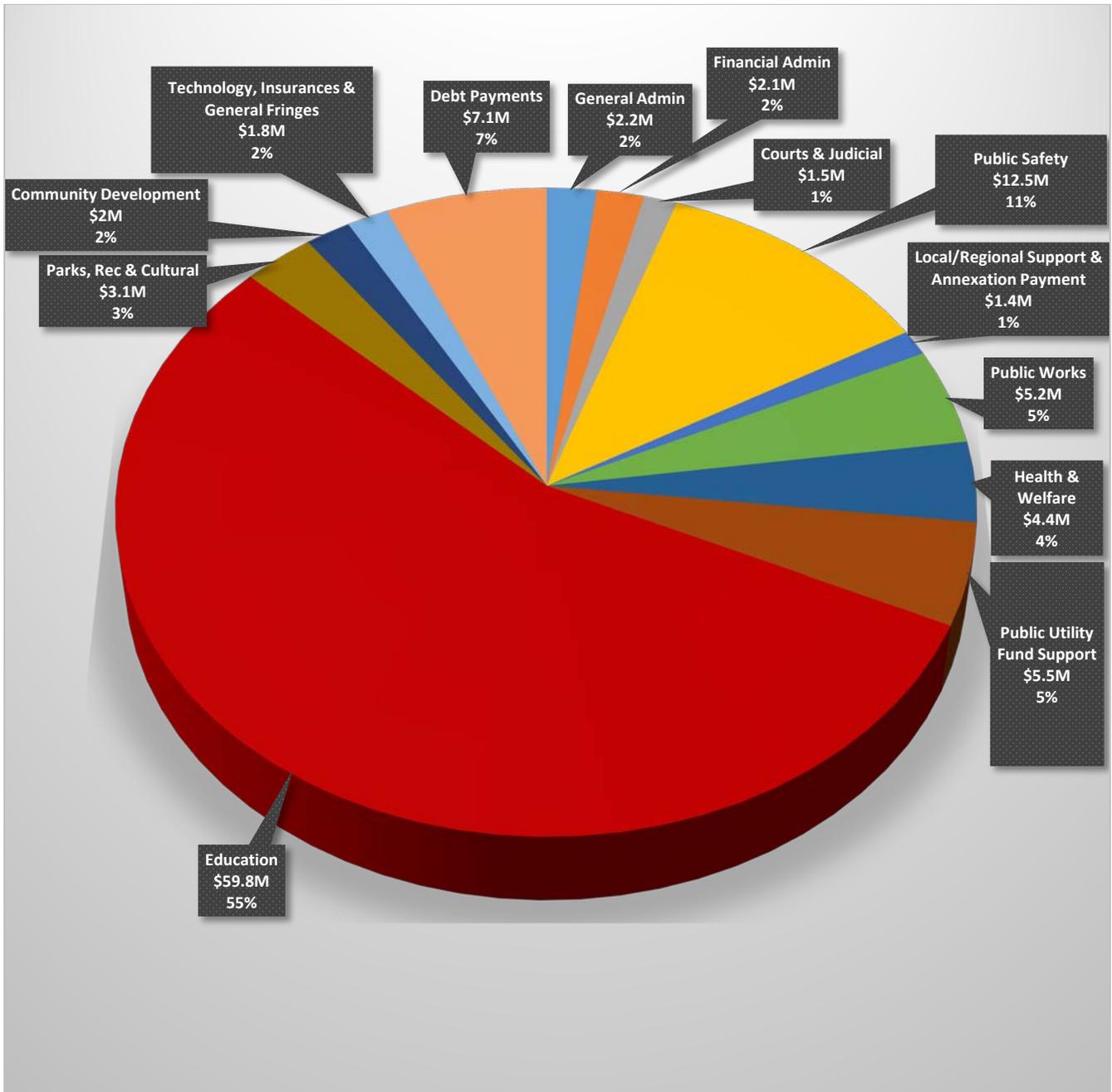
Fund	Budget 2015-2016	Adopted 2016-2017	Prior Yr. % Change
General Fund	\$ 70,388,605	\$ 71,006,849	0.9%
Capital Projects Fund	8,506,000	8,287,000	-2.6%
Debt Service Fund	7,082,711	7,088,573	0.1%
Grants Fund	199,314	199,314	0.0%
Emergency 911 Fund	1,344,507	1,571,772	16.9%
County Fair Fund	399,337	399,337	0.0%
Heritage Park Concert Fund	-	247,000	100.0%
Social Services Fund	3,294,316	3,234,646	-1.8%
Comprehensive Services Act Fund	495,535	429,297	-13.4%
Technology Services Fund	999,120	1,017,279	1.8%
Risk Management Fund	539,931	554,303	2.7%
Public Utility Fund	9,511,375	9,873,376	3.8%
Stormwater Management Fund	1,707,208	1,707,208	0.0%
School Operating Fund	58,154,535	59,838,354	2.9%
	\$ 162,622,495	\$ 165,454,308	

Where Does the Money Come From?



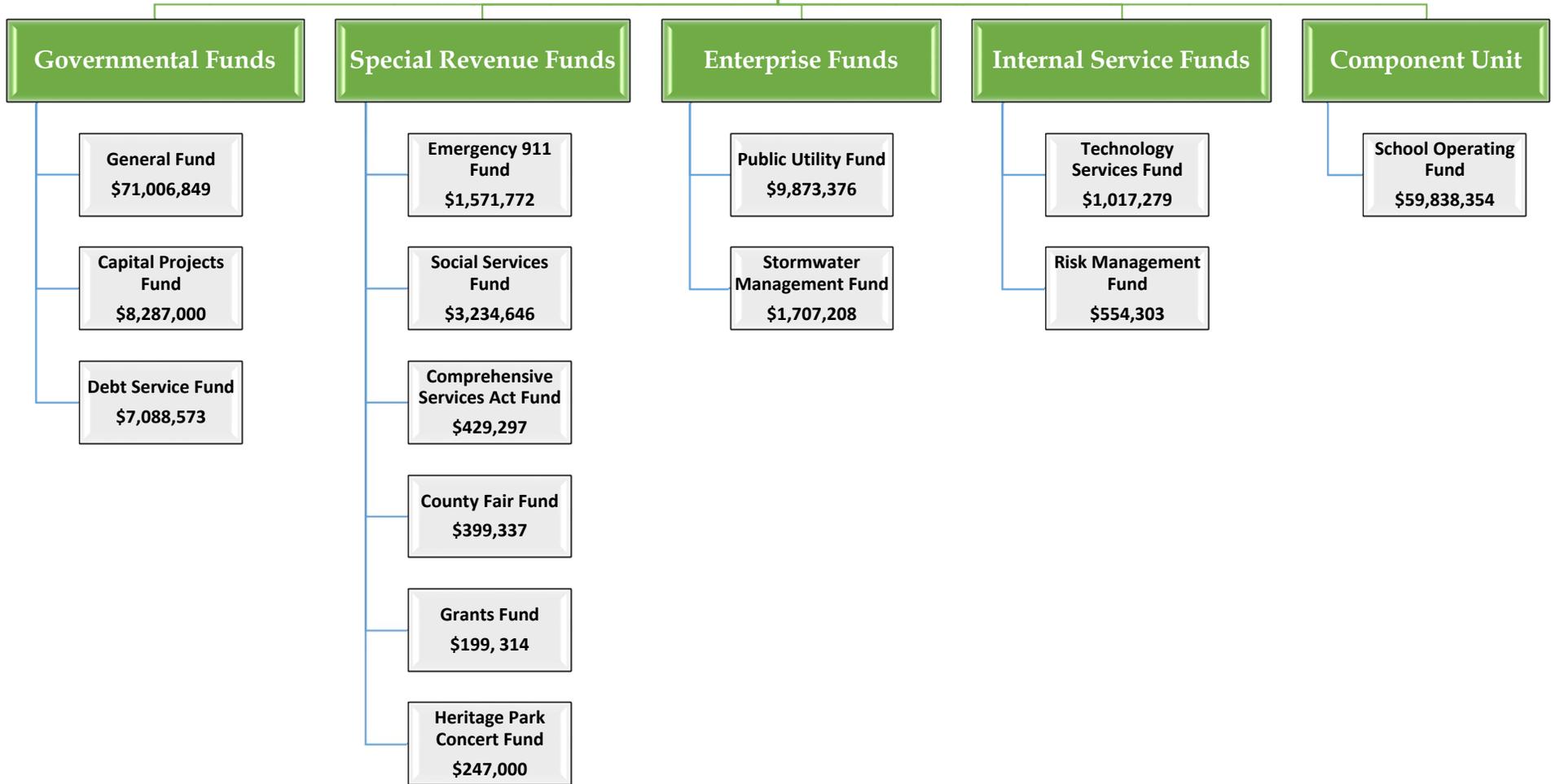
All Fund Revenue Sources Excluding Inter-fund Transfers

Where Does the Money Go?



All Fund Expenses Excluding Capital, Public Utilities, and Stormwater

Operating and Capital Budget
\$165,454,308



Executive Summaries by Fund



**County of Isle of Wight
Adopted FY 2016-2017 Operating and Capital Budget
General Fund
Executive Summary**

Current R.E. Tax Rate:	\$	0.85	%
Adopted R.E. Tax Rate:	\$	0.85	Change
Adopted Tax Adjustment:	\$	-	
Reassessment Tax Rate Impact to Citizens:	\$	-	
Adopted Revenues:		\$	71,006,849
Adopted Expenditures:			<u>71,006,849</u> 0.9%
Unfunded Gap:	\$	<u><u>-</u></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 TAX RATE INCREASE.**
- No draw from fund balance.
- Increased General Fund Revenues over prior year by \$618,000.
- FY17 residential housing starts estimated to exceed FY16 levels due to Benn's Grant and Carrollton Manor development projects.
- Revenues from the Heritage Park Concert Series are now in a separate fund.

Expenditure Funding Adjustments:

- No Cost of Living increase for employees.
- Expenditures from Heritage Park Concert Series are now in a separate fund.
- General Fund expenditures increased less than 1% from FY16 to FY17.

FINANCIAL POLICY COMPLIANCE STATUS:

➤ Unassigned Fund Balance as % of Govtl' Funds - 10% minimum	20.04%	Projected
➤ Capital Cash "Pay-Go" - 3% min. of General Fund Expenses	0.18%	Projected
➤ Debt as % of Assessed Value - 4% maximum	3.27%	Projected
➤ Debt as % of General Govt. Expense - 12% maximum	9.98%	Projected

SUMMARY OF BUDGETED EXPENDITURES	Appropriations			Change from PY	
	%	Cumulative %	Amount	%	\$
Local Only - Schools & Related Debt	41%	41%	\$ 29,285,339	2%	\$ 500,000
Compensation & Benefits	23%	63%	16,206,876	4%	488,570
Other Fund Support	8%	71%	5,788,629	3%	157,101
Debt Service	5%	77%	3,947,498	0%	5,862
Health/Welfare	4%	81%	2,923,604	4%	106,071
Refuse & Landfill	3%	84%	2,453,950	-7%	(198,500)
Org. Contributions & Annxtn Payment	3%	87%	2,157,440	5%	106,599
Jail Services	1%	89%	860,514	-9%	(87,677)
Economic Incentives	0%	89%	10,000	-99%	(910,000)
Repair & Maint.	1%	90%	813,727	3%	23,826
Fleet Lease	0%	90%	277,173	0%	277,173
Fleet	1%	91%	526,939	-26%	(182,595)
Professional Services	1%	92%	908,600	22%	163,293
Information Technology	1%	93%	762,574	2%	18,159
Libraries	1%	94%	616,109	-4%	(24,530)
Fee Based & Special Programs	0%	95%	351,487	-34%	(183,642)
Risk Insurances	1%	95%	498,391	3%	14,060
Utilities	1%	96%	435,680	0%	-
Lease of Equipmt	1%	96%	360,996	0%	(1,617)
Operating/Medical/Office Supplies	0.3%	97%	245,668	-16%	(48,100)
Juv. Detention	0.3%	97%	185,500	0%	-
Travel & Training	0.2%	97%	125,430	5%	6,180
Postal	0.2%	97%	113,655	0%	480
Telecommunications	0.2%	97%	112,895	2%	2,011
Contingency	0.4%	98%	285,211	185%	185,211
Dues	0.2%	98%	114,104	27%	23,931
Marketing	0.1%	98%	93,263	7%	5,825
Uniforms	0.1%	98%	69,429	0%	-
Advertising	0.1%	98%	62,340	-3%	(2,000)
Regional Orgs & Services	0.1%	98%	61,512	-4%	(2,449)
Capital Equipment	0.3%	99%	235,747	288%	175,000
Copier	0.1%	99%	60,271	0%	-
Lease of Bldgs	0.0%	99%	29,317	0%	-
Books & Subscriptions	0.0%	99%	24,980	0%	-
Resale Dog Tags	0.0%	99%	2,000	0%	-
TOTAL SERVICE REQUIREMENTS:			\$ 71,006,849	0.9%	\$ 618,243

County of Isle of Wight
Adopted FY 2016-2017 Operating and Capital Budget
Capital Projects Fund
Executive Summary

	Capital Projects Fund	%
		Change
Adopted Revenues:	\$ 8,287,000	
Adopted Expenditures:	8,287,000	-
Unfunded Gap:	\$ -	

Increase / (Decrease) from Prior Fiscal Year:	\$ (219,000)	
Includes		
➤ Recommended Radio Communications System		

FINANCIAL POLICY COMPLIANCE STATUS:

➤ Capital Cash "Pay-Go" - 3% min. of General Fund Expenses	0.18%
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**County of Isle of Wight
 Adopted FY 2016-2017 Operating and Capital Budget
 Emergency 911 Fund
 Executive Summary**

	Emergency 911 Fund	%
		Change
Adopted Revenues:	\$ 1,571,772	
Adopted Expenditures:	1,571,772	17%
Unfunded Gap:	\$ -	

Increase / (Decrease) from Prior Fiscal Year:	\$ 227,265	
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**County of Isle of Wight
 Adopted FY 2016-2017 Operating and Capital Budget
 Comprehensive Services Act Fund
 Executive Summary**

	<u>Comprehensive Services Act Fund</u>	% Change
Adopted Revenues:	\$ 429,297	
Adopted Expenditures:	<u>429,297</u>	-13%
Unfunded Gap:	<u>\$ -</u>	

Increase / (Decrease) from Prior Fiscal Year: \$ (66,238)

Includes:

- Recommended funding level by the CSA Coordinator.

**County of Isle of Wight
 Adopted FY 2016-2017 Operating and Capital Budget
 Social Services Fund
 Executive Summary**

	Social Services Fund	%
		Change
Adopted Revenues:	\$ 3,234,646	
Adopted Expenditures:	3,234,646	-2%
Unfunded Gap:	\$ -	

Increase / (Decrease) from Prior Fiscal Year: \$ (59,670)

Includes:

- Provides for \$33,000 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 2016-2017 Operating and Capital Budget
Debt Service Fund
Executive Summary

	Debt Service Fund	%
		Change
Adopted Revenues:	\$ 7,088,573	
Adopted Expenditures:	7,088,573	0%
Unfunded Gap:	\$ -	

Increase / (Decrease) from Prior Fiscal Year: \$ 5,862

Includes:

- Funding reflects all non-enterprise fund debt requirements to support capital projects.
- Adopted new debt for FY17 - Radio Communications System

FINANCIAL POLICY COMPLIANCE STATUS:

- Debt as % of Assessed Value - 4% maximum 3.27%
- Debt as % of General Govt. Expense - 12% maximum 9.98%

**County of Isle of Wight
 Adopted FY 2016-2017 Operating and Capital Budget
 Public Utility Fund
 Executive Summary**

	Public Utility Fund	% Change
Adopted Revenues:	\$ 9,873,376	
Adopted Expenditures:	9,873,376	4%
Unfunded Gap:	\$ -	

Increase / (Decrease) from Prior Fiscal Year: \$ 362,001

Includes:

- Includes transfer from the General Fund to cover operating deficit of \$5.5M.

County of Isle of Wight
Adopted FY 2016-2017 Operating and Capital Budget
Stormwater Management Fund
Executive Summary

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

Increase / (Decrease) from Prior Fiscal Year: \$ -

Includes:

- Services cover State mandated provision of Stormwater Management service by localities.
- Includes approximately \$390,000 for capital projects to address nutrient reduction mandates and grant match funds.

**County of Isle of Wight
 Adopted FY 2016-2017 Operating and Capital Budget
 County Fair Fund
 Executive Summary**

	County Fair Fund	%
		Change
Adopted Revenues:	\$ 399,337	
Adopted Expenditures:	399,337	0%
Unfunded Gap:	\$ -	

Increase / (Decrease) from Prior Fiscal Year: \$ -

**County of Isle of Wight
 Adopted FY 2016-2017 Operating and Capital Budget
 Heritage Park Concert Fund
 Executive Summary**

	<u>Heritage Park Concert Fund</u>	%
		Change
Adopted Revenues:	\$ 247,000	
Adopted Expenditures:	<u>247,000</u>	0%
Unfunded Gap:	<u><u>\$ -</u></u>	

Increase / (Decrease) from Prior Fiscal Year: \$ -

Includes:
 > New program introduced in FY2015-2016 to increase the utilization of Heritage Park by providing world-class entertainment for the citizens of Isle of Wight County.

**County of Isle of Wight
 Adopted FY 2016-2017 Operating and Capital Budget
 Technology Services Fund
 Executive Summary**

	<u>Technology Services Fund</u>	%
		Change
Adopted Revenues:	\$ 1,017,279	
Adopted Expenditures:	<u>1,017,279</u>	2%
Unfunded Gap:	<u>\$ -</u>	
Increase / (Decrease) from Prior Fiscal Year:	\$ 18,159	

**County of Isle of Wight
 Adopted FY 2016-2017 Operating and Capital Budget
 Risk Management Fund
 Executive Summary**

	<u>Risk Management Fund</u>	% Change
Adopted Revenues:	\$ 554,303	
Adopted Expenditures:	<u>554,303</u>	3%
Unfunded Gap:	<u>\$ -</u>	
Increase / (Decrease) from Prior Fiscal Year:	\$ 14,372	

**County of Isle of Wight
 Adopted FY 2016-2017 Operating and Capital Budget
 School Operating Fund
 Executive Summary**

	<u>School Operating Fund</u>	%
		Change
Adopted Revenues:	\$ 59,838,354	
Adopted Expenditures:	<u>59,838,354</u>	3%
Unfunded Gap:	<u>\$ -</u>	
Other Fund Support:		
Transfer to Debt Fund - Schools	\$ 3,141,075	0%
Transfer to CF Capital Maint. - Schools	<u>250,000</u>	-50%
	<u>\$ 63,229,429</u>	2%
Operating Only - Increase / (Decrease) from Prior Fiscal Year:	\$ 1,683,819	(Recurring Funds)
Transfer to CF Capital Maint. - Schools	<u>250,000</u>	(One Time Funds)
INCREASE FUNDING TO SCHOOLS (LEVEL ENROLLMENT of 5,264)	<u>\$ 1,933,819</u>	

**Summary of Revenues and Expenditures for All Funds
FY 2015 - FY 2017**

	2014-2015 Actual	2015-2016 Budgeted	2016-2017 Budgeted
REVENUES			
General Property Taxes	\$ 49,173,371	\$ 50,029,500	\$ 52,409,649
Other Local Taxes	6,842,828	7,309,200	7,449,131
Permits, Fees, and Regulatory Licenses	1,601,915	554,000	667,986
Fines and Forfeitures	153,929	100,000	128,764
Use of Money and Property	510,088	3,288,695	3,110,521
Charges for Services	9,398,676	6,591,121	7,034,787
Miscellaneous Revenue	1,483,147	177,883	282,610
Recovered Costs	323,609	268,048	418,799
Other Financing Sources	45,171,515	-	150,000
Intergovernmental:			
Revenue from Commonwealth	36,023,511	39,332,471	40,175,841
Revenue from Federal Government	6,680,902	5,552,322	5,480,623
Revenue from Towns	766,401	1,857,406	1,951,410
Fund Transfers In	41,802,050	42,617,622	43,419,187
Fund Balance	-	4,944,225	2,775,000
TOTAL REVENUES	\$ 199,931,942	\$ 162,622,494	\$ 165,454,308
EXPENDITURES - by Function			
General Administration	\$ 2,649,845	\$ 3,190,692	\$ 3,193,094
Financial Administration	2,032,907	2,003,374	2,094,458
Judicial	1,426,477	1,475,897	1,529,494
Public Safety	12,906,707	12,589,746	13,956,764
Public Works	7,888,620	12,034,376	11,773,093
Public Utilities	9,399,601	9,800,420	10,166,897
Health & Welfare	5,060,654	5,583,683	5,430,585
Education	64,090,880	83,798,799	60,088,354
Parks, Recreation & Cultural	3,855,710	3,006,450	3,179,700
Community Development	2,234,694	3,267,418	2,367,859
Other Public Services	911,565	884,155	884,010
Other Financing Uses	43,476,292	-	-
Non-Departmental:			
Fringe Benefits & Insurances	968,183	1,529,815	1,320,349
Debt	12,774,015	15,895,501	8,814,176
Fund Transfers Out	37,213,629	7,201,653	40,294,961
Contingency	6,877	360,514	360,514
TOTAL EXPENDITURES	\$ 206,896,656	\$ 162,622,494	\$ 165,454,308
Projected Unassigned Fund Balance - June 30, 2016			\$ 9,785,642
Projected Unassigned Fund Balance - June 30, 2017			\$ 9,921,642

REVENUE ANALYSIS

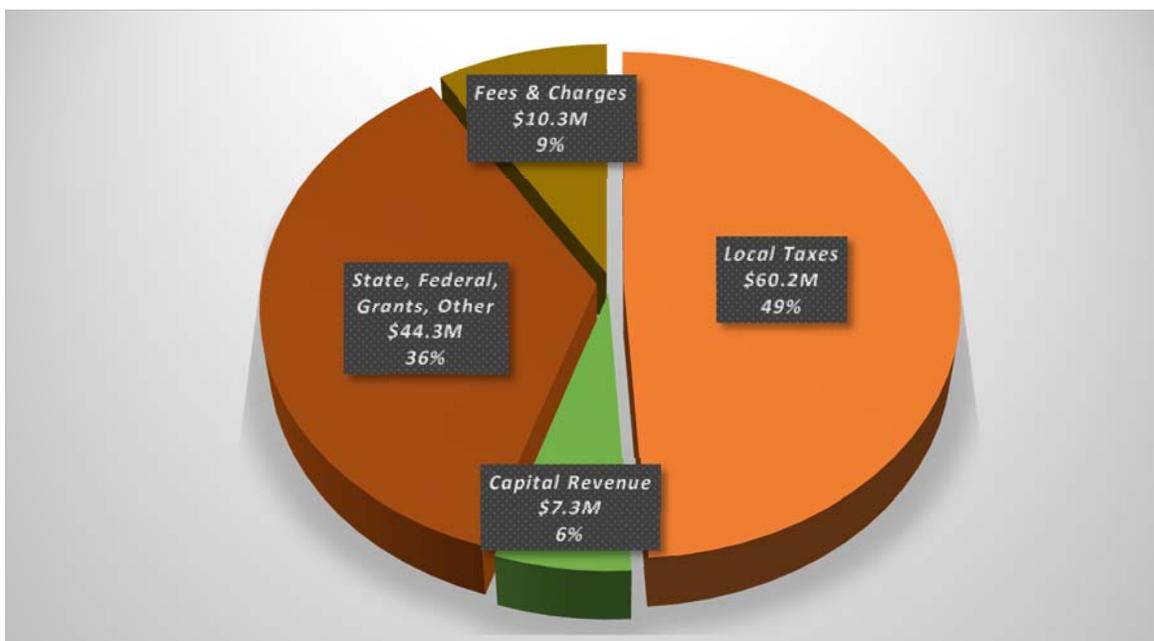
The Revenue Analysis section of the adopted operating and capital budget has been prepared to provide an overview of major revenue sources projected in the next fiscal year. Projecting revenue estimates is a critical part of determining the amount of available resources the County will have to deliver 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 49% of its revenue from local taxes, 36% from state, federal, and other sources, 9% from fees and charges, and 6% from capital revenue.

Where Does the Money Come From?



REVENUE ANALYSIS

FY 17 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, communication sales, 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 84% 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 74% of the total general fund revenue. These revenues are significantly influenced by the economy. Overall, general property tax revenue is projected to increase 5% over the previous year. 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 (2%), equipment (2%), and vehicles (8%) are the main drivers of the overall 5% increase in general property taxes projected for FY 17'.

Other Local Taxes

Revenue from other local taxes are projected to increase 2% in FY 17'. 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 1%. 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 26%, but represents less than 1% of other local tax revenue. Most other local tax revenues are projected to increase in FY 17 including consumption taxes (1%), sales and use tax (7%), meals tax (6%), and motor vehicle license tax (5%).

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 8% in FY 17'.

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 17'.

REVENUE ANALYSIS

Federal Revenue

No federal revenue is projected for the general fund in FY 17'. 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 17' is \$8.3M. Projects will be funded from General Fund cash and fund transfers (12%), capital projects fund balance reserves (33%), state transportation grants and public/private contributions (53%) and other local sources (2%).

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 \$9.9M in FY 17'. 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. The fund is not self-sustaining and relies on a significant transfer, \$5.5M, 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 17'. 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 17' is approved at \$59.8M, a 3% increase over the previous year. State, Federal, and other funding are projected to increase 3% in FY 17', while local funding support for the school system has increased 3%. This does not include \$250,000 in revenue provided by the County to the capital projects fund for school capital maintenance needs.



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General Fund



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County of Isle of Wight
Adopted FY 2016-2017 Operating and Capital Budget
General Fund
Revenue Summary

	2014-2015	2015-2016	2016-2017	Budget
	Actual	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	0	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%

County of Isle of Wight
Adopted FY 2016-2017 Operating and Capital Budget
General Fund
Revenue Summary

	2014-2015 Actual	2015-2016 Budget	2016-2017 Adopted	Budget % Change
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%
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%
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%
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%

County of Isle of Wight
Adopted FY 2016-2017 Operating and Capital Budget
General Fund
Revenue Summary

	2014-2015 Actual	2015-2016 Budget	2016-2017 Adopted	Budget % Change
RECOVERED COSTS				
Reimbursement - Other Localities (Smithfield Tourism)	195,678	198,048	198,048	0%
Reimbursement - Social Services (Indirect Costs)	74,830	70,000	70,000	0%
Other or Misc.	456,058	-	150,751	0%
Total Recovered Costs	\$ 726,566	\$ 268,048	\$ 418,799	56%
TOTAL REVENUE FROM FEES / CHARGES	\$ 3,429,990	\$ 3,330,691	\$ 3,595,560	8%
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%
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%
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%
TOTAL STATE REVENUE	\$ 7,535,629	\$ 7,570,388	\$ 7,572,909	0%
FUND TRANSFERS				
Fund Balance - One Time Transfer to Capital Fund -School Cap Maint. (FY 14' Return)	-	500,000	-	-
Fund Balance - Operational Deficit	-	1,669,225	-	-
TOTAL OTHER REVENUE	\$ -	\$ 2,169,225	-	-100%
TOTAL REVENUES	\$ 66,961,830	\$ 70,388,604	\$ 71,006,849	0.9%

County of Isle of Wight
Adopted FY 2016-2017 Operating and Capital Budget
General Fund
Expenditure Summary

	2014-2015 Actual	2015-2016 Budget	2016-2017 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%

**County of Isle of Wight
Adopted FY 2016-2017 Operating and Capital Budget
General Fund
Expenditure Summary**

	2014-2015 Actual	2015-2016 Budget	2016-2017 Adopted	% Change
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	-50%
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	-	-	-
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%



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General Administration



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 16 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 17 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 15 Actual	FY 16 Estimate	FY 17 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

	2014-2015 Actual	2015-2016 Budget	2016-2017 Adopted	% Change
Salaries and Wages	\$ 27,336	\$ 28,248	\$ 28,626	1%
Compensation (Boards/Committees)	61,812	61,812	61,812	0%
FICA	6,222	2,161	2,190	1%
VRS Retirement	3,305	3,133	2,565	-18%
Hospital/Medical	47,140	49,806	18,570	-63%
Group Life	325	336	375	12%
Professional Services (Schl/Cnty Audit)	115,144	105,000	105,000	0%
Advertising	33,340	40,000	40,000	0%
Operating (BOS mtg/events)	6,911	17,000	17,000	0%
Postal Services	-	50	50	0%
Telecommunications	346	-	-	0%
Travel and Training	5,928	5,000	5,000	0%
Dues & Association Memberships	10,134	10,000	10,000	0%
Office Supplies	316	500	500	0%
Special Events (Holiday Wreath/Veterans)	2,743	3,000	3,000	0%
Total Operating Expenditures	\$ 321,003	\$ 326,046	\$ 294,688	-10%

Personnel Summary

Range	Class	2014-2015 Actual	2015-2016 Budget	2016-2017 Adopted
	Chairman	1.0	1.0	1.0
	Vice-Chairman	1.0	1.0	1.0
	Supervisor	3.0	3.0	3.0
	Secretary to County Administrator	0.5	0.5	0.5
Number of Full-Time Positions		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 16 Accomplishments

- Accomplished three-year strategic financial plan to address budget deficits and balance the County's budget in two years.
- Lobbied and received General Assembly approval for legislative matters giving County enhanced taxing authority.
- Maintained the County's Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award.

FY 17 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 15 Actual	FY 16 Estimate	FY 17 Estimate
Balanced Budget Prepared and Presented to Board	Yes	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

	2014-2015 Actual	2015-2016 Budget	2016-2017 Adopted	% Change
Salaries and Wages	\$ 419,776	\$ 462,430	\$ 312,456	-32%
Overtime	99	-	-	0%
Part Time	1,512	-	-	0%
FICA	29,388	35,376	23,903	-32%
VRS Retirement	34,658	47,504	27,996	-41%
Hospital/Medical	24,234	23,472	30,618	30%
Group Life	3,895	5,503	4,093	-26%
457 Deferred Comp	8,481	8,480	420	-95%
Postal Services	324	500	500	0%
Telecommunications	2,665	2,688	2,688	0%
Travel and Training	5,504	2,500	2,500	0%
Dues and Association Memberships	3,252	3,500	3,500	0%
Office Supplies	8,141	2,500	2,500	0%
Copier Costs	6,809	3,554	3,554	0%
Total Operating Expenditures	\$ 548,737	\$ 598,006	\$ 414,728	-31%

Personnel Summary

	Range Class	2014-2015 Actual	2015-2016 Budget	2016-2017 Adopted
	County Administrator	1.0	1.0	1.0
	Assistant County Administrator	0.0	1.0	1.0
	Assistant to the County Administrator	1.0	1.0	0.0
	Secretary to County Administrator	0.5	0.5	0.5
	PIO/Director of Legislative Affairs	0.5	0.5	0.5
	Number of Full-Time Positions	3.0	4.0	3.0

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 16 Accomplishments

- Revised and updated by-laws and rules of procedures for several boards, commissions, and committees of the County.
- Updated the Isle of Wight County Code in compliance with revisions to the Code of Virginia.
- Continued to provide legal services to the Department of Social Services.
- Provided advice and recommendations regarding the County's legislative agenda.
- Continued to successfully represent or manage outside legal counsel in litigation matters.

FY 17 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 to enhance public and employee access to government documentation.
- To continue to be an inviting and comfortable area of the County's complex with an open-door policy.
- To continue to monitor and build the office's electronic filing system for a more efficient streamlined outcome, enhancing access to government documentation for the public and employees.
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 15 Actual	FY 16 Estimate	FY 17 Estimate
Workload by Department:			
Board of Supervisors	21%	20%	20%
County Admin./Budget and Finance	8%	10%	10%
Planning & Zoning	5%	6%	N/A
General Services	11%	9%	6%
Economic Development	5%	N/A	N/A
Human Resources	4%	6%	4%
Social Services	8%	13%	10%
County Attorney	13%	N/A	10%
Commissioner of Revenue	4%	N/A	6%
Southeastern Public Service Auth.	N/A	8%	N/A
Planning Commission	N/A	6%	8%
Emergency Management Services	N/A	6%	6%
Miscellaneous	21%	16%	20%

County Attorney

Budget Detail

	2014-2015 Actual	2015-2016 Budget	2016-2017 Adopted	% Change
Salaries and Wages	\$ 177,105	\$ 271,478	\$ 270,645	0%
Part Time	182	10,200	10,200	0%
FICA	11,942	21,548	21,485	0%
VRS Retirement	21,322	28,822	24,250	-16%
Hospital/Medical	25,612	42,204	47,568	13%
Group Life	2,165	3,231	3,545	10%
457 Deferred Comp	804	1,260	840	-33%
Professional Services	223,838	346,100	346,100	0%
Postal Services	345	500	500	0%
Telecommunications	1,338	1,140	1,140	0%
Travel and Training	3,094	5,000	5,000	0%
Dues and Association Memberships	1,982	4,000	4,000	0%
Office Supplies	4,128	2,000	2,000	0%
Books and Subscriptions	20,741	12,200	12,200	0%
Copier Costs	5,476	3,715	3,715	0%
Total Operating Expenditures	\$ 500,074	\$ 753,399	\$ 753,188	0%

Personnel Summary

	Range Class	2014-2015 Actual	2015-2016 Budget	2016-2017 Adopted
	County Attorney	1.0	1.0	1.0
	Asst. County Attorney	1.0	1.0	1.0
	Legal Assistant	1.0	1.0	1.0
Number of Full-Time Positions		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 16 Accomplishments

- Provided County-wide Public Service Training centered on customer service principles to promote excellent customer service delivery to our citizens.
- Developed and launched the *Isle Lead Supervisor Certificate Program* to enhance the skills and knowledge of the County's Leadership Staff.
- Completed all revisions to the Human Resources policies in accordance with compliance with federal and state laws as well as industry best practices and ensured County-wide review and acknowledgement by all employees.
- Completed the implementation administration of the comprehensive Compensation and Classification Study that studied internal and external equity and market competitiveness, incorporation of career ladders, creation or revision of all job descriptions, and an 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.
- Maintained competitive and cost effective employee benefits plans through the implementation of changes to plan offerings.
- Designed a new Employee Performance Management Tool for roll-out beginning with planning for performance during next fiscal year.
- Managed the County's Employee Giving Campaign for 2016 for United Way of South Hampton Roads, resulting in an increase of 53% over the 2015 campaign.
- Led recognition activities for National Public Service Recognition Week, including the Service Awards recognition and partnering with the Employee Safety and Wellness Council in planning activities.

FY 17 Objectives

- To continue to ensure adherence to salary administration rules of the employee compensation and classification system, to ensure compensation is competitive within the market and to attract and retain talent. **(SP1 - Effective Governance and Community Partnerships)**
- To implement 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 develop the skills and knowledge of the County's Leadership Staff through the on-going offering of the *Isle Lead Supervisor 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 training and development opportunities for our employees, to include partnering with the County’s Employee Assistance Program provider for offerings. **(SP1 - Effective Governance and Community Partnerships)**
- To explore options and tools, including conducting a needs analysis, for electronic time and attendance record-keeping in partnership with the County’s Finance Department, Payroll Division. **(SP1 - Effective Governance and Community Partnerships)**
- To strategically explore the impact of Health Care Reform on the County’s offering of benefits, to include exploration of the offering of incentives for wellness-related behaviors. **(SP4 – Funding the Future)**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)**

Performance Measures/Statistics	FY 15 Actual	FY 16 Estimate	FY 17 Estimate
Personnel Policy Amendments Completed	20	5	2
Number of Full-Time and Part-Time Positions Filled	123	80	80
Lunch and Learn Events Held	9	12	12
Training Sessions (non-safety) provided for County staff	45	41	35
Compliance with part-time employee maximum hours policy	100%	100%	100%

Human Resources

Budget Detail

	2014-2015 Actual	2015-2016 Budget	2016-2017 Adopted	% Change
Salaries and Wages	\$ 135,879	\$ 139,290	\$ 154,248	11%
Part Time	778	-	-	-
FICA	9,727	10,656	11,800	11%
VRS Retirement	14,748	14,590	13,821	-5%
Hospital/Medical	24,209	23,472	26,580	13%
Group Life	1,617	1,658	2,021	22%
457 Deferred Comp	840	840	840	0%
Professional Services (EAP; Insrnc study)	39,397	36,000	36,000	0%
Advertising	410	2,500	2,500	0%
Postal Services	247	350	350	0%
Telecommunications	447	412	412	0%
Travel & Training	2,520	6,400	6,400	0%
Other Operating (Leadership /Holiday Event)	20,768	15,000	15,000	0%
Dues and Association Memberships	530	800	800	0%
Employee Service Awards & Recognition	5,080	11,500	11,500	0%
Office Supplies	1,601	2,000	2,000	0%
Books and Subscriptions	108	-	-	0%
Copier Costs	23	272	272	0%
Capital Outlay	8,657	-	-	0%
Total Operating Expenditures	\$ 267,587	\$ 265,740	\$ 284,544	7%

Personnel Summary

	Range Class	2014-2015 Actual	2015-2016 Budget	2016-2017 Adopted
	Director of Human Resources	1.0	1.0	1.0
	Safety & Training Coord.	0.0	0.0	0.0
	Human Resources Coord.	1.0	1.0	1.0
	Human Resource Analyst	0.0	0.0	0.0
Number of Full-Time Positions		2.0	2.0	2.0

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. The Registrar assists citizens with the voter registration process – in person and by mail.

FY 16 Accomplishments

- Trained over 100 Officers of Election on new Electronic Poll books and Election Day procedures.
- Assisted all prospective and incumbent candidates with the qualification process for the 13 local offices that were up for election in November 2015.
- Maintained and programmed voting equipment (60 EPB's, 22 Accu-Vote Optical Scan, 18 EDGE Touchscreen, 65 privacy booths) for use in elections.
- Assist all local candidates required to file campaign finance reports with their paperwork or on-line filing.
- Successfully conducted General and Primary Elections for Federal, State and local offices.

FY 17 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 15 Actual	FY 16 Estimate	FY 17 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

		2014-2015 Actual		2015-2016 Budget		2016-2017 Adopted	% Change
Salaries and Wages	\$	89,647	\$	92,566	\$	95,390	3%
Part Time		23,670		45,671		45,671	0%
Compensation (Boards/Committees)		15,596		8,258		8,258	0%
FICA		7,928		10,575		10,791	2%
VRS Retirement		10,704		10,266		8,547	-17%
Hospital/Medical		31,286		29,220		33,036	13%
Group Life		1,066		1,102		1,250	13%
457 Deferred Comp		420		420		420	0%
Repair and Maintenance		5,587		5,441		5,441	0%
Advertising		257		400		400	0%
Postal Services		1,640		3,000		3,000	0%
Telecommunications		2,616		1,756		1,756	0%
Utilities		4,964		4,130		4,130	0%
Lease/Rent of Building		800		1,400		1,400	0%
Travel and Training		3,688		3,500		3,500	0%
Operating Expense (ballots/mach.tests)		13,619		25,515		25,515	0%
Dues and Association Memberships		265		265		265	0%
Office Supplies		1,444		1,500		1,500	0%
Copier Charges		1,362		1,487		1,487	0%
Capital Outlay		1,585		4,550		179,550	3846%
Total Operating Expenditures	\$	218,143	\$	251,020	\$	431,306	72%

Personnel Summary

Range	Class	2014-2015 Actual	2015-2016 Budget	2016-2017 Adopted
	Registrar	1.0	1.0	1.0
	Asst. Registrar	1.0	1.0	0.0
	Deputy Registrar	0.0	0.0	1.0
Number of Full-Time Positions		2.0	2.0	2.0

Financial Administration



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 16 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 17 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 15 Actual	FY 16 Estimate	FY 17 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

	2014-2015 Actual	2015-2016 Budget	2016-2017 Adopted	% Change
Salaries and Wages	\$ 384,673	\$ 402,110	\$ 426,443	6%
Overtime	296	-	-	-
Part Time	11,594	12,750	12,750	0%
FICA	28,824	31,737	33,598	6%
VRS Retirement	43,298	43,141	38,209	-11%
Hospital/Medical	84,642	84,132	94,404	12%
Group Life	4,526	4,785	5,586	17%
457 Deferred Comp	2,506	2,520	2,520	0%
Maintenance Contracts	8,217	3,200	3,200	0%
Postal Services	4,802	5,000	5,000	0%
Telecommunications	1,813	3,411	3,411	0%
Travel and Training	3,559	3,600	3,600	0%
Dues and Association Memberships	675	700	700	0%
Office Supplies	4,054	5,800	5,800	0%
Books and Subscriptions	8,864	9,100	9,100	0%
Copier Costs	1,369	752	752	0%
Capital Outlay	674	-	-	0%
Total Operating Expenditures	\$ 594,386	\$ 612,738	\$ 645,074	5%

Personnel Summary

	Range Class	2014-2015 Actual	2015-2016 Budget	2016-2017 Adopted
	Commissioner of the Revenue	1.0	1.0	1.0
	Chief Deputy COR	1.0	1.0	1.0
	License & Meals Tax Auditor	1.0	0.0	0.0
	Real Estate Clerk	1.0	0.0	0.0
	Deputy Clerk I - III	6.0	7.0	7.0
	Paralegal		1.0	1.0
Number of Full-Time Positions		10.0	10.0	10.0

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 16 Accomplishments

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

FY 17 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 15 Actual	FY 16 Estimate	FY 17 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

	2014-2015	2015-2016	2016-2017	%
	Actual	Budget	Adopted	Change
Part Time	\$ -	\$ 1,020	\$ -	-100%
Compensation (Boards/Committees)	7,800	5,000	-	-100%
FICA	-	78	-	-100%
Professional Services	214,175	7,500	10,000	33%
Advertising	500	2,000	-	-100%
Postal Services	137	300	300	0%
Travel and Training	1,469	-	400	-
Office Supplies	565	1,100	500	-55%
Total Operating Expenditures	\$ 224,645	\$ 16,998	\$ 11,200	-34%

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, stormwater fees, state income taxes and state estimated taxes.

FY 16 Accomplishments

- Achieved current 3-year combined real estate and personal property collection rates of 99.5%
- Continued management of utility billing.
- Implemented a lockbox in order to process payments faster and more efficiently.
- Continued management of the collection of stormwater revenues.

FY 17 Objectives

- To maintain collection rates above 99%.
- To promote strong financial management and fiscal accountability for all funds.
- To continue to provide excellent customer service to citizens and fellow workers.

Performance Measures/Statistics	FY 15 Actual	FY 16 Estimate	FY 17 Estimate
Collections Rate	99.16%	99%	99%
State Audit Report	No Material Weaknesses	No Material Weaknesses	No Material Weaknesses

Treasurer					
Budget Detail					
	2014-2015	2015-2016	2016-2017	%	
	Actual	Budget	Adopted	Change	
Salaries and Wages	\$ 344,365	\$ 359,867	\$ 394,455	10%	
Overtime	1,050	-	-	-	
Part Time	13,074	13,760	17,369	26%	
FICA	26,225	28,582	31,505	10%	
VRS Retirement	39,866	39,085	35,343	-10%	
Hospital/Medical	62,083	59,652	66,960	12%	
Group Life	4,063	4,282	5,167	21%	
457 Deferred Comp	2,783	2,940	2,940	0%	
Repair and Maintenance	113	250	250	0%	
Maintenance Contracts	1,893	5,527	5,527	0%	
Advertising	1,779	3,290	3,290	0%	
Postal Services	66,924	76,500	76,500	0%	
Telecommunications	1,054	1,312	1,312	0%	
Travel and Training	3,279	3,600	3,600	0%	
Operating Expenses	163	800	800	0%	
Lease of Equipment	-	1,680	1,680	-	
Dues and Association Memberships	630	2,000	2,000	0%	
Office Supplies	23,315	23,000	23,000	0%	
Items for Resale (Animal Lic/Tags)	1,453	2,000	2,000	0%	
Copier Costs	1,370	531	531	0%	
Total Operating Expenditures	\$ 595,481	\$ 628,659	\$ 674,229	7%	
Personnel Summary					
Range	Class	2014-2015	2015-2016	2016-2017	
		Actual	Budget	Adopted	
	Treasurer	1.0	1.0	1.0	
	Chief Deputy Treasurer	1.0	1.0	1.0	
	Collections Clerk	1.0	1.0	0.0	
	Deputy Clerk I-III	2.0	2.0	7.0	
	Cashier	4.0	4.0	0.0	
Number of Full-Time Positions		9.0	9.0	9.0	

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. The coordination of the year-end close out, CAFR preparation and the Annual County Audit are also major deliverables. 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 16 Accomplishments

- Attained an Unmodified Opinion for the County’s financial audit for Fiscal Year 2014-2015 including no findings, questioned costs and/or management letter.
- Received for the fourth 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 2014-2015 to the Auditor of Public Accounts for Virginia in accordance with the Code of Virginia.
- Received for the fifth consecutive year confirmation from the Federal Audit Clearinghouse (FAC) regarding the successful submission, processing and acceptance of County’s OMB A-133 June 30, 2015 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 17 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 15 Actual	FY 16 Estimate	FY 17 Estimate
Bill/Invoice Payment 95% within 30 days of receipt	98%	95%	95%
Quarterly Financial Reporting to Board of Supervisors	4	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

	2014-2015 Actual	2015-2016 Budget	2016-2017 Adopted	% Change
Salaries and Wages	\$ 303,684	\$ 386,775	\$ 399,844	3%
Overtime	1,133	2,040	2,040	0%
FICA	20,473	29,744	30,744	3%
VRS Retirement	35,473	42,128	35,826	-15%
Hospital/Medical	64,859	81,156	95,136	17%
Group Life	3,503	4,603	5,238	14%
457 Deferred Comp	1,994	2,520	2,520	0%
Professional Services	105,218	90,400	90,400	0%
Postal Services	4,728	3,000	3,000	0%
Telecommunications	765	784	784	0%
Travel and Training	180	1,400	1,400	0%
Equipment Repair & Maint.	6,998	-	-	-
Dues and Association Memberships	617	950	950	0%
Office Supplies	4,356	3,000	3,000	0%
Books and Subscriptions	-	190	190	0%
Copier Costs	4,953	4,909	4,909	0%
Total Operating Expenditures	\$ 558,934	\$ 653,599	\$ 675,981	3%

Personnel Summary

Range	Class	2014-2015 Actual	2015-2016 Budget	2016-2017 Adopted
	Financial Services CFO	1.0	0.0	0.0
	Director of Finance	1.0	1.0	1.0
	Comptroller	0.0	1.0	1.0
	Procurement & Grants Manager	0.0	0.0	0.0
	Accounting Manager	2.0	0.0	0.0
	Senior Accountant	0.0	2.0	2.0
	Accountant	1.0	0.0	0.0
	Payroll Technician	1.0	1.0	1.0
	Accounts Payable Technician	1.0	1.0	1.0
	Accounting Tech - Fiscal Analyst	0.0	0.0	0.0
Number of Full-Time Positions		7.0	6.0	6.0

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 16 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 rebates based upon annual spending.
- Implemented the posting of invitation for bids and request for proposals (RFP) 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 17 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 15 Actual	FY 16 Estimate	FY 17 Estimate
Number of Solicitations (RFPs/IFBs/Other)	29	45	50
Number of Protests Received	0	0	0
Number of Protests Upheld	0	0	0
Annual Rebates Earned	\$4,477	\$8,000	\$9,000
Annual Spent:			
P-Cards	\$293,582	\$700,000	\$800,000
Purchase Orders	\$8,406,400	\$6,500,000	\$7,000,000

Purchasing

Budget Detail

	2014-2015 Actual	2015-2016 Budget	2016-2017 Adopted	%
				Change
Salaries and Wages	\$ 6,193	\$ 76,500	\$ 73,909	-3%
Part Time	22,120	-	-	-
FICA	2,166	5,852	5,654	-3%
VRS Retirement	706	7,719	6,622	-14%
Group Life	74	910	968	6%
457 Deferred Comp	-	-	420	0%
Professional Services	27,805	100	100	0%
Travel and Training	10	-	-	-
Dues and Association Memberships	387	300	300	0%
Total Operating Expenditures	\$ 59,460	\$ 91,381	\$ 87,974	-4%

Personnel Summary

Range	Class	2014-2015 Actual	2015-2016 Budget	2016-2017 Adopted
	Procurement Coordinator	1.0	0.0	0.0
	Procurement Agent	0.0	1.0	1.0
Number of Full-Time Positions		1.0	1.0	1.0



Local Roots, Global Reach

ISLE OF WIGHT
COUNTY, VIRGINIA

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Judicial



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. The Circuit Court also 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 17 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	2015	2016	2017
Number of Civil Cases Commenced	386	N/A	N/A
Number of Civil Cases Concluded	332	N/A	N/A
Number of Criminal Cases Commenced	506	N/A	N/A
Number of Criminal Cases Concluded	517	N/A	N/A

Circuit Court Judges

Budget Detail

	2014-2015 Actual	2015-2016 Budget	2016-2017 Adopted	% Change
Salaries and Wages	\$ 41,350	\$ 42,730	\$ 43,301	1%
Compensation (Jurors)	2,370	-	-	-
FICA	2,965	3,269	3,313	1%
VRS Retirement	4,999	4,739	3,880	-18%
Hospital/Medical	13,347	12,984	14,532	12%
Group Life	492	508	567	12%
457 Deferred Comp	420	420	420	0%
Telecommunications	415	458	458	0%
Travel & Training	-	500	500	0%
Dues & Subscriptions	142	500	500	0%
Office Supplies	434	400	400	0%
Total Operating Expenditures	\$ 66,934	\$ 66,508	\$ 67,871	2%

Personnel Summary

Range	Class	2014-2015 Actual	2015-2016 Budget	2016-2017 Adopted
	Judicial Asst.	1.0	1.0	1.0
Number of Full-Time Positions		1.0	1.0	1.0

Circuit Court - Utilities

Description

The Young-Laine Courts Building is a state-of-the-art, certified “Green” building that houses all State and local functions and operations related to the judicial branch of government. Utilities for all judicial agencies housed in the Courts Building are covered under the same line item with the operating budget.

FY 17 Objectives

- Maintain cost efficient utilities.
- Streamline costs.

Circuit Court Utilities - Courts Bldg

Budget Detail

	2014-2015	2015-2016	2016-2017	%
	Actual	Adopted	Adopted	Change
Utilities - Courts Bldg	\$ 67,838	\$ 68,800	\$ 68,800	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 17 Objectives

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

Performance Measures/Statistics	2013	2014	2015
Criminal Cases			
Number of Hearings	3,840	3872	1,853
Average Hearings per Case	3.05	3.01	2.96
Cases Concluded	1,333	1,412	566
Civil Cases			
Number of Hearings	1,244	1,021	559
Average Hearings per Case	0.67	1.28	1.36
Cases Concluded	1,870	1,599	747
Traffic Cases			
Number of Hearings	11,190	12,356	6,453
Average Hearings per Case	1.12	1.45	1.44
Cases Concluded	10,090	11,440	6,058

General District Court

Budget Detail

	2014-2015	2015-2016	2016-2017	%
	Actual	Budget	Adopted	Change
Court Appointed Attorney Fees	\$ 6,556	\$ 3,500	\$ 3,500	0%
Telecommunications	1,445	1,185	1,185	0%
Lease/Rent of Equipment	93	372	372	0%
Dues and Association Memberships	140	134	134	0%
Office Supplies	1,289	2,000	2,000	0%
Books and Subscriptions	131	230	230	0%
Copier	1,750	1,910	1,910	0%
Other Operating	107	150	150	0%
Total Operating Expenditures	\$ 11,512	\$ 9,481	\$ 9,481	0%

Fifth District 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 16 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 17 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

	2014-2015		2015-2016		2016-2017	%
	Actual		Budget		Adopted	Change
Regional Corrections Service - Suffolk	\$ 12,712	\$	\$ 17,971	\$	\$ 15,522	-14%
Telecommunications	-		289		289	0%
Total Operating Expenditures	\$ 12,712	\$	\$ 18,260	\$	\$ 15,811	-13%

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 17 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

	2014-2015 Actual	2015-2016 Budget	2016-2017 Adopted	%
				Change
Repair and Maintenance	\$ -	\$ 240	\$ 240	0%
Postal Services	60	60	540	800%
Telecommunications	1,918	1,614	1,614	0%
Travel & Training	400	500	500	0%
Dues and Association Memberships	755	450	450	0%
Office Supplies	645	1,000	2,000	100%
Copier Costs	3,548	3,548	3,548	0%
Total Operating Expenditures	\$ 7,327	\$ 7,412	\$ 8,892	20%

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

	2014-2015 Actual	2015-2016 Budget	2016-2017 Adopted	% Change
Professional Services (programs) \$	7,125	\$ 10,000	\$ 15,000	50%
Drug Testing Supplies	-	1,000	1,000	0%
Drug Lab Test	518	500	500	0%
Equipment/Machinery	-	5,000	-	-100%
Telecommunications	78	75	75	0%
Total Operating Expenditures	\$ 7,722	\$ 16,575	\$ 16,575	0%

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 16 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 17 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 15 Actual	FY 16 Estimate	FY 17 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

	2014-2015	2015-2016	2016-2017	%
	Actual	Budget	Adopted	Change
Professional Services (Juv Detention) \$	185,040	\$ 185,500	\$ 185,500	-100%
Telecommunications	439	318	318	-100%
Total Operating Expenditures	\$ 185,479	\$ 185,818	\$ 185,818	-100%

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 16 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 17 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 15 Actual	FY 16 Estimate	FY 17 Estimate
Wills/Estates Initiated	173	175	182
Judgments/Administrative Liens/Notices	714	850	900
Deeds Recorded	5,555	6,200	6,900
Financing Statements	68	70	70
Fictitious Names	222	275	280
Marriage Licenses	208	220	225
Game Licenses	6	6	6
Passport Applications	557	600	675
Civil Actions Commenced	386	420	430
Concealed Handgun Permits	686	700	750
Criminal Actions Commenced	506	520	535

Clerk of the Circuit Court

Budget Detail

	2014-2015 Actual	2015-2016 Budget	2016-2017 Adopted	% Change
Salaries and Wages	\$ 288,583	\$ 301,665	\$ 329,165	9%
FICA	20,425	23,077	25,181	9%
VRS Retirement	33,948	33,136	29,493	-11%
Hospital/Medical	66,579	65,676	74,148	13%
Group Life	3,417	3,590	4,312	20%
457 Deferred Comp	2,380	2,520	2,520	0%
Maintenance Contracts (Record Mngt)	32,545	20,000	30,000	50%
Repair and Maintenance	707	650	650	0%
Postal Services	4,271	4,520	4,520	0%
Telecommunications	1,483	1,415	1,415	0%
Travel and Training	574	1,000	1,000	0%
Dues and Association Memberships	400	400	400	0%
Office Supplies	3,882	6,800	6,800	0%
Copier Costs	2,208	4,635	4,635	0%
Capital Outlay-TTF	-	5,318	-	-100%
Total Operating Expenditures	\$ 461,402	\$ 474,403	\$ 514,239	8%

Personnel Summary

Range	Class	2014-2015 Actual	2015-2016 Budget	2016-2017 Adopted
	Clerk of Circuit Court	1.0	1.0	1.0
	Deputy Clerk II	2.0	2.0	1.0
	Deputy Clerk IV	2.0	2.0	3.0
	Chief Deputy Clerk	1.0	1.0	1.0
Number of Full-Time Positions		6.0	6.0	6.0

Commonwealth's 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 16 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 cybercrimes.

FY 17 Objectives

- Ensure justice, hold offenders accountable for their actions, deter future criminal behavior, keep the community safe by fairly and effectively prosecuting crimes.
- 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.
- Continue to educate the community on crime and safety matters.
- Effectively prosecute crime so the citizens of Isle of Wight County will be safe and have confidence in the criminal justice system.
- Collaborate with Schools and community groups to develop and present new programs that focus on crime and safety.
- Identify new resources to include forfeiture, the Compensation Board, and grants to provide the most effective service possible at a reasonable cost to citizens.
- Utilize and seek out additional resources, utilize new technologies in working with law enforcement to ensure the continued service to our growing population.

Performance Measures/Statistics	FY 15 Actual	FY 16 Estimate	FY 17 Estimate
Misdemeanor Defendants Prosecuted	685	N/A	N/A
Felony Defendants Prosecuted	372	400	400
Total Number of Criminal Incidents Prosecuted	1,106	850	900
Misdemeanor Charges Prosecuted	678	700	700
Felony Charges Prosecuted	368	400	400
Infraction Charges Prosecuted	1,046	1,100	1,100
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

	2014-2015 Actual	2015-2016 Budget	2016-2017 Adopted	% Change
Salaries and Wages	\$ 394,296	\$ 400,052	\$ 410,538	3%
FICA	29,154	30,604	31,406	3%
VRS Retirement	46,051	43,330	36,784	-15%
Hospital/Medical	49,028	43,692	49,188	13%
Group Life	4,703	4,761	5,378	13%
457 Deferred Comp	1,470	1,680	1,680	0%
Professional Services	2,463	-	-	-
Maintenance Contracts	347	7,635	7,635	0%
Postal Services	256	700	700	0%
Telecommunications	3,235	1,339	3,350	150%
Travel and Training	3,093	3,250	3,250	0%
Lease of Equipment	180	240	240	-
Dues and Association Memberships	4,170	4,950	4,950	0%
Office Supplies	2,504	2,250	2,750	22%
Copier Costs	2,662	2,671	2,671	0%
Capital Outlay	25,137	-	-	-
Total Operating Expenditures	\$ 568,748	\$ 547,154	\$ 560,520	2%

Personnel Summary

Range	Class	2014-2015 Actual	2015-2016 Budget	2016-2017 Adopted
	Commonwealth Attorney	1.0	1.0	1.0
	Asst Commonwealth Attorney	2.0	2.0	1.0
	Office Administrator	1.0	1.0	1.0
	Administrative Assistant	1.0	1.0	2.0
	Deputy Commonwealth Attorney	0.0	1.0	1.0
	Paralegal	1.0	0.0	0.0
Number of Full-Time Positions		6.0	6.0	6.0



Local Roots, Global Reach

ISLE OF WIGHT
COUNTY, VIRGINIA

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Public Safety



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 16 Accomplishments

- Continued to develop, train and implement comprehensive policies and procedures on all operational components of this office (97 policies).
- Gained inclusion in the County's Pay and Compensation Plan.
- Completed 3,151 hours of mandated, specialized, training exclusive of the basic academy.
- Served 11,640 court papers.
- Continued to pursue alternate funding streams acquiring DMV Highway Safety Grant for DUI enforcement and Byrne Assistance Grant funding.
- Conducted 2,874 community relations meetings, business assists, business checks, Project Lifesaver checks, police escorts, and community events.

FY 17 Objectives

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

Performance Measures/Statistics	2014	2015	%Change
Calls for Service	41,131	44,815	8%
Average Response Time	13:04	13:25	3%
Traffic Stops	4,554	4,515	-1%
Traffic Summons	2,378	2,754	16%
Traffic Crashes	854	867	2%
Warrants Served	724	693	-4%
Civil Process Served	9,963	10,406	4%
School Checks	826	821	-1%
Gun Permits Processed	682	627	-8%
Incident Reports	2,409	2,447	2%
Crimes Against Property	554	615	11%
Crimes Against Persons	208	191	-8%
Crimes Against Society	287	289	1%

Sheriff - Administration & Public Safety Officers

Budget Detail				
	2014-2015	2015-2016	2016-2017	%
	Actual	Budget	Adopted	Change
Salaries and Wages	\$ 2,032,598	\$ 2,209,966	\$ 2,462,449	11%
Overtime	183,656	115,260	124,020	8%
Part Time	81,490	73,440	99,004	35%
FICA	169,060	183,498	205,439	12%
VRS Retirement	231,777	238,697	220,635	-8%
Hospital/Medical	506,257	482,928	645,744	34%
Group Life	23,892	26,299	32,258	23%
457 Deferred Comp	12,936	13,440	13,860	3%
Professional Services (polygraphs/medical)	8,100	3,000	3,000	0%
Postal Services	1,778	2,000	2,000	0%
Repairs & Maintenance	3,895	2,000	4,000	100%
Maintenance Contracts	45,786	55,000	55,000	0%
Fleet	267,348	283,545	219,343	-23%
Fleet Lease	-	-	150,092	-
Advertising	1,158	1,000	1,000	0%
Telecommunications	23,823	26,373	26,373	0%
Utilities	40,214	45,000	45,000	0%
Travel and Training	31,088	30,000	35,000	17%
RMS Licenses	-	-	24,000	100%
Auxilliary Sheriff	-	2,000	2,000	0%
Special Investigation	3,512	4,000	4,000	0%
Dues and Association Memberships	4,035	3,000	3,000	0%
Office Supplies	16,151	13,000	13,000	0%
Uniforms & Wearing Apparel	46,738	30,500	30,500	0%
Vehicles	26,035	-	-	-
Other Operating	26,173	41,144	41,145	0%
Copier Costs	3,502	3,821	3,821	0%
Capital Outlay	34,991	47,297	47,297	0%
Total Operating Expenditures	\$ 3,825,990	\$ 3,936,207	\$ 4,512,981	15%
Personnel Summary				
Range	Class	2014-2015	2015-2016	2016-2017
		Actual	Budget	Adopted
	Sheriff	1.0	1.0	1.0
	Major S O	1.0	1.0	1.0
	Captain	2.0	2.0	1.0
	Lieutenant S O	4.0	3.0	3.0
	Sargeant S O	6.0	6.0	5.0
	Deputy Sheriff	28.0	29.0	36.0
	Investigator	3.0	3.0	0.0
	Office Manager S O	1.0	1.0	1.0
	Administrative Asst.	2.0	4.0	4.0
	Dispatch Supervisor (moved to 911 in 15')	0.0	0.0	0.0
	Dispatchers (moved to 911 in 15')	0.0	0.0	0.0
Number of Full-Time Positions		48.0	50.0	52.0

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 16 Accomplishments

- Continued to partner 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.
- Received 1,055 animals in the facility.
- Facilitated the adoption of 474 animals.
- Responded to 1,115 calls for service in 2015.

FY 17 Objectives

- To continue to develop working partnerships with rescue organizations, enhancing the number of organizations utilized.
- To sponsor and promote two low-cost rabies clinics at the facility.
- To continue to charge reasonable fees for adoptions, reclaims and kennel fees helping to off-set the budget funding.

Performance Measures/Statistics	FY 15 Actual	FY 16 Estimate	FY 17 Estimate
Calls for Service	1,115	1,200	1,225
Number of Animals Entering Animal Services Facility	1,055	1,100	1,200
Number of Stray Animals Picked Up	545	600	625
Number of Animals Adopted	474	500	525

Sheriff - Animal Shelter

Budget Detail

	2014-2015 Actual	2015-2016 Budget	2016-2017 Adopted	% Change
Salaries and Wages	\$ 105,819	\$ 115,433	\$ 136,979	19%
Overtime	18,598	9,384	9,384	0%
Part Time	65,891	51,408	58,668	14%
FICA	14,387	13,481	15,685	16%
VRS Retirement	11,393	11,647	12,273	5%
Hospital/Medical	33,043	36,456	55,644	53%
Group Life	1,310	1,374	1,794	31%
457 Deferred Comp	490	840	840	0%
Repair and Maintenance	3,114	3,100	3,100	0%
Advertising	1,055	400	400	0%
Veterinarian Services	58,839	48,768	48,768	0%
Postal Services	6	140	140	0%
Fleet	19,841	21,696	21,696	0%
Utilities	19,994	22,000	22,000	0%
Telecommunications	2,034	1,995	1,995	0%
Travel and Training	2,929	3,000	3,000	0%
Other Operating (animal supplies/euthenasia)	22,900	30,500	30,500	0%
Dues and Association Memberships	125	120	120	0%
Office Supplies	1,275	2,000	2,000	0%
Uniforms & Wearing Apparel	1,780	3,000	3,000	0%
Capital Outlay (traps/cages)	4,446	4,000	4,000	0%
Total Operating Expenditures	\$ 389,269	\$ 380,742	\$ 431,986	13%

Personnel Summary

Range	Class	2014-2015 Actual	2015-2016 Budget	2016-2017 Adopted
	Chief Animal Control Officer	0.0	0.0	0.0
	Animal Control Officer	3.0	3.0	3.0
	Kennel Assistant	0.0	0.0	1.0
	Secretary	1.0	1.0	0.0
Number of Full-Time Positions		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

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 16 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 17 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

	2014-2015 Actual	2015-2016 Budget	2016-2017 Adopted	% Change
Support of E 911 Services	962,128	1,023,701	1,156,962	13%
Total Operating Expenditures	\$ 962,128	\$ 1,023,701	\$ 1,156,962	13%

Fire & Rescue – Response

Description

The Department of Emergency Services Fire and Rescue Response Division provides full-time and part-time staffing support to several of the County’s emergency response organizations including Carrollton Volunteer Fire Department (VFD), Carrsville VFD, Isle of Wight Volunteer Rescue Squad (VRS) Smithfield VFD, Windsor VFD, and Windsor VRS.

FY 16 Accomplishments

- Requested and coordinated Fire and EMS Study by Virginia Fire Service Board to identify best practices and areas for future system improvement.
- Implemented medical screenings, respiratory “fit testing”, and personal protective equipment inspections for career staff to ensure readiness of personnel.
- Developed systematic vehicle replacement strategy as part of the County’s Capital Improvement Plan.
- Implemented new 28 day work cycle with 3 platoon rotation for full-time operations personnel, improving consistency of career staffing and leveraging the 7k exemption of FLSA.
- Implemented a “Minimum Staffing Model” that matches system need with demand for service.
- Added Support Services function to Department to improve system training and logistics coordination.
- Updated department website.
- Implemented online Staffing Calendar for tracking and coordinating daily manning to include part-time availability, volunteer participation and leave status of assigned members.
- Updated and revised numerous departmental standard operating guidelines.
- Reconfigured Computer Aided Dispatch system resulting in a streamlined dispatching process for Fire-EMS and allowing for accurate data collection and future system modifications.
- Incorporated the use of Active 911 system wide, allowing for improved situational awareness with incident mapping, hydrant locations and preplanning of target hazards.

FY 17 Objectives

- To meet established response benchmarks with 80% compliance (**SP1: Effective governance and community partnerships**)
- To increase volunteer participation on EMS responses by 5% (**SP1: Effective governance and community partnerships**)
- To respond with ALS capability on 95% of EMS calls for service (**SP2: Economic Wellbeing and Quality of Life**)
- To provide adequate staffing levels on fire related incidents with 95% compliance (**SP2: Economic Wellbeing and Quality of Life**)
- To maintain Station Response Reliability “District unit handles District call” at 90% compliance (**SP3: Managing Growth and Change**)
- To increase professional development course attendance by 10% department wide (**SP3: Managing Growth and Change**)
- To embrace a System versus the Individual approach towards procurement (**SP4: Funding the Future**)
- To leverage grant funding when an “identified need” exists and source is available (**SP4: Funding the Future**)

Performance Measures/Statistics	FY 15 Actual	FY 16 Estimate	FY 17 Estimate
EMS Calls for Service	4200	4,200	*4,300
Number of Fire Incidents	1584	1600	*700
Fire/EMS Responses within 12 minutes (80% Target)	N/A	N/A	70%

* Reflects the number of actual incidents that occur versus the previous year's totals which calculated the number of station responses. Incident counts more accurately depicts the demand for service on Fire/EMS system.

Fire and Rescue Response				
Budget Detail				
	2014-2015	2015-2016	2016-2017	%
	Actual	Budget	Adopted	Change
Salaries and Wages	\$ 600,897	\$ 825,390	\$ 852,310	3%
Overtime	19,840	59,670	59,670	-
Part Time	952,079	832,657	967,723	16%
FICA	120,322	131,405	143,797	9%
VRS Retirement	67,871	86,701	76,367	-12%
Hospital/Medical	147,412	216,516	252,996	17%
Group Life	7,211	9,822	11,165	14%
457 Deferred Comp	2,940	3,780	5,460	44%
Professional Services (med dirctr; drug box)	4,312	4,400	4,400	0%
Contribution - Carrollton VFR	7,334	254,536	254,536	0%
Contribution - Carrsville VFR	146,214	146,214	146,214	0%
Contribution - Rushmere VF	68,895	68,895	68,895	0%
Contribution - Smithfield VF	212,680	212,680	212,680	0%
Contribution - Windsor VF	-	122,918	122,918	0%
Contribution - Isle of Wight VR	261,450	261,450	261,450	0%
Contribution - Windsor VR	118,040	118,040	118,040	0%
Contribution - Smithfield Fire Truck (lease)	-	-	56,744	100%
Contribution mandate - State Forestry	9,943	9,943	9,943	0%
Medical Services (vacs/physicals)	6,634	7,812	7,812	0%
Medical Supplies	29,991	-	-	0%
Maintenance Contracts (software)	11,364	14,343	14,343	0%
Fleet	1,974	4,390	4,390	0%
Utilities	503	550	550	0%
Telecommunications	14,777	15,940	15,940	0%
Lease/Rent of Equipment (Station Genrtrs)	68,468	68,469	66,852	-2%
Travel and Training	2,420	11,820	11,820	0%
Four for Life - EMS Support	-	37,772	37,666	-
Dues and Association Memberships	5,610	7,352	7,352	0%
Fire Programs Fund Expense	66,371	73,746	68,985	-
Office Supplies	-	425	425	0%
Uniforms & Wearing Apparel	2,896	16,854	16,854	0%
Capital Outlay	133,712	-	-	0%
Total Operating Expenditures	\$ 3,092,160	\$ 3,624,491	\$ 3,878,297	7%
Fire and Rescue Response				
Personnel Summary				
Range	Class	2014-2015	2015-2016	2016-2017
		Actual	Budget	Adopted
	Firefighter/Medic II	7.0	9.0	13.0
	Paramedic/Intermedic	3.0	3.0	0.0
	Fire & EMS LT	3.0	3.0	4.0
	Firefighter/Medic / Infection Control	1.0	1.0	0.0
	Fire & EMS Captain	1.0	1.0	1.0
	Firefighter/Medic/Trainer	1.0	1.0	0.0
Number of full time employees		16.0	18.0	18.0

Emergency Services – 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. The Emergency Management and Billing Division assists with emergency/disaster preparedness and response as well as 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 an administrative review of EMS transport and non-transport patient care reports for accuracy and compliance with State and Federal Regulations; codes and submits claims to Medicare, Medicaid and third party insurers, and develops private pay statement; and monitors and maintains the HIPPA breach log. Billing staff also provides customer service for patients with questions, performs follow-up on unpaid claims; and maintains and post payments to patient accounts.

FY 16 Accomplishments

- Completed 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 funds 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 17 Objectives

- Continue to promote the safety of all citizens of Isle of Wight County through emergency preparedness and response (**SP1: Effective governance and community partnerships.**)
- Continue to work with the Emergency Communications Center (ECC) to develop and implement EMD in the county. (**SP1: Effective governance and community partnerships; SP4: Funding for the Future**)
- Work to educate citizens, and nursing and medical facilities in our community of when private transport or medical transport companies should be utilized. The incorrect utilization of E911 results in unpaid Medicare claims as well as taking an ambulance and staff out of service for the duration of the transport when it was not a medical emergency and private transportation or medical transport could have transported the patient for labs or x-rays. (**SP1: Effective governance and community partnerships.**)
- Work with surrounding jurisdictions and the State through Mutual Aid Agreements to ensure resources are available during times of need. (**SP1: Effective governance and community partnerships**)
- 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 15 Actual	FY 16 Estimate	FY 17 Estimate
Percent Compliance with Federal NIMS Requirements	75%	81%	85%
Number of Patients Billed for EMS Services	2,657	2,700	2,500

Fire & Rescue - Emergency Management & Billing					
Budget Detail					
		2014-2015	2015-2016	2016-2017	%
		Actual	Budget	Adopted	Change
Salaries and Wages	\$	208,533	\$ 270,558	\$ 284,056	5%
Overtime		417	-	-	-
FICA		11,199	20,698	21,730	5%
VRS Retirement		23,437	28,808	25,451	-12%
Hospital/Medical		54,331	68,928	78,120	13%
Group Life		2,420	3,220	3,721	16%
457 Deferred Comp		980	1,260	1,260	0%
Fleet		1,339	4,390	4,390	0%
Lease of Equipment (Shlter Generators)		286,692	286,692	286,692	0%
Maintenace Contracts (Software)		15,457	18,865	18,865	0%
Advertising		-	450	450	0%
Postal Services		1,938	3,680	3,680	0%
Telecommunications		4,398	3,308	3,308	0%
Travel and Training		2,595	4,080	4,080	0%
RAD Emergency Program		7,071	-	-	-
Dues and Association Memberships		724	474	474	0%
Office Supplies		3,307	3,810	3,810	0%
Uniforms		188	825	825	0%
Books and Subscriptions		2,546	54	54	0%
Copier Costs		2,373	2,589	2,589	0%
Equip/Mach		1,125	-	-	0%
Capital Outlay		19,561	-	-	0%
Total Operating Expenditures	\$	650,630	\$ 722,688	\$ 743,556	3%
Fire & Rescue - Emergency Management & Billing					
Personnel Summary					
Range	Class	2014-2015	2015-2016	2016-2017	
		Actual	Budget	Adopted	
	Chief of Fire and Rescue	1.0	1.0	1.0	
	EMS Coordinator	1.0	1.0	1.0	
	Safety & Training Coordinator	0.0	0.0	0.0	
	Medical Billing/HIPPA SUP	1.0	1.0	1.0	
	Medical Billing Clerk	1.0	1.0	1.0	
	Administrative Asst.	1.0	1.0	1.0	
Number of Full-Time Positions		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

	2014-2015 Actual	2015-2016 Budget	2016-2017 Adopted	%Change
Required Jurisdiction Contribution \$	909,852 \$	948,191 \$	860,514	-9%
Total Operating Expenditures	\$ 909,852 \$	\$ 948,191 \$	860,514	-9%

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 16 Accomplishments

- Completed the Insurance Service Organization’s Building Code Effectiveness Evaluation with a score of 3 for Residential construction and 3 for Commercial construction.
- Reduced the average plan review time from 12 days to 7 days.
- Performed a total of 3,785 inspections, traveling a total of 28,926 miles with an average approval rate of 71%.

FY 17 Objectives

- To increase effectiveness in the use of technology to improve service to citizens by purchasing more dependable and effective hardware for field use. **(SP1: Effective Governance and Community Partnerships)**
- To develop a marketing strategy to increase the use of our electronic document submittal capabilities. **(SP1: Effective Governance and Community Partnerships)**
- To investigate opportunities to utilize additional capabilities of our Tyler Data processing systems. **(SP1: Effective Governance and Community Partnerships)**

Performance Measures/Statistics	FY 15 Actual	FY 16 Estimate	FY 17 Estimate
Number of Permits Issued	2,492	2,642	2,801
Number of Residential Single Family Permits Issued	121	145	175
Average Plan Review Time	7 days	5 days	5 days
Percent of Electronic Application Submittals	10%	25%	40%

Codes Inspections

Budget Detail

	2014-2015 Actual	2015-2016 Budget	2016-2017 Adopted	% Change
Salaries and Wages	\$ 288,941	\$ 316,305	\$ 355,855	13%
FICA	21,035	24,197	27,223	13%
VRS Retirement	34,836	34,697	31,885	-8%
Hospital/Medical	71,404	72,912	74,148	2%
Group Life	3,466	3,764	4,662	24%
457 Deferred Comp	1,890	2,100	1,680	-20%
Fleet	9,321	12,922	12,922	0%
Postal Services	208	500	500	0%
Telecommunications	3,319	3,417	3,417	0%
Travel and Training	1,257	2,260	2,260	0%
Uniforms and wearing apparel	1,019	1,826	1,826	0%
Dues and Association Memberships	729	1,168	1,168	0%
Office Supplies	2,535	2,000	2,000	0%
Books and Subscriptions	994	2,906	2,906	0%
Equip/Mach	2,840	-	-	-
Copier Costs	3,243	3,244	3,244	0%
Total Operating Expenditures	\$ 447,036	\$ 484,218	\$ 525,695	9%

Personnel Summary

	Range	Class	2014-2015 Actual	2015-2016 Budget	2016-2017 Adopted
		Director of Inspections	1.0	1.0	1.0
		Chief Codes Compliance Inspector	1.0	1.0	1.0
		Plans Examiner	1.0	1.0	1.0
		Codes Compliance Inspector 1	0.0	2.0	1.0
		Administrative Assistant	0.0	0.0	0.0
		Administrative Services Coordinator	1.0	1.0	1.0
		Permit Technician	0.0	0.0	0.0
		Codes Compliance Inspector	2.0	0.0	1.0
Number of Full-Time Positions			6.0	6.0	6.0

Public Works



Public Works – Administration

Description

The Department of Public Works is comprised of the divisions of Building Maintenance, Refuse Collection & Disposal, Capital Programs & Inspections, and Transportation. The Department is responsible for the maintenance of 61 facilities throughout the County. The Department is further responsible for the operation and maintenance of 8 convenience centers, disposal of all solid waste streams, public street signs, countywide fleet management program, generator maintenance, project management and inspections for capital projects and all transportation matters.

FY 16 Accomplishments

- Implemented a County-wide Fleet Management Program.
- Created a Streetlight GIS layer through joint effort with the Department of Information Technology.
- Developed a tracking mechanism for over 120 utility accounts (i.e. electricity, water and sewer) for the County's public facilities.

FY 17 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 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)**

Public Works - Administration

Budget Detail

	2014-2015 Actual	2015-2016 Budget	2016-2017 Adopted	% Change
Salaries and Wages	\$ 211,264	\$ 218,314	\$ 174,721	-20%
FICA	15,614	16,701	13,366	-20%
VRS Retirement	25,542	24,211	15,655	-35%
Hospital/Medical	35,096	34,086	47,568	40%
Group Life	2,514	2,598	2,289	-12%
457 Deferred Comp	1,050	1,050	1,260	-
Fleet	21,546	21,120	21,120	0%
Central Permitting	9,195	-	-	-
Postal Services	101	75	75	0%
Telecommunications	1,735	2,322	2,322	0%
Utilities	9,201	5,200	5,200	0%
Dues and Association Memberships	1,944	2,160	2,160	0%
Office Supplies	1,512	1,500	1,500	0%
Copier Costs	952	718	718	0%
Total Operating Expenditures	\$ 337,267	\$ 330,055	\$ 287,954	-13%

Personnel Summary

	2014-2015 Actual	2015-2016 Budget	2016-2017 Adopted
Range Class			
General Services Director	0.5	0.5	0.0
Director of Public Works	0.0	0.0	1.0
Asst Director of General Services	0.0	0.0	0.0
Public Works Admin (Bldgs, Refuse, &	1.0	1.0	0.0
Special Projects Coordinator	1.0	1.0	2.0
Admin. Asst. (Bldg, Refuse, & CapProg	1.0	1.0	1.0
Number of Full-Time Positions	3.5	3.5	4.0

Public Works – Transportation

Description

The Transportation Division is charged with project management for engineering design and construction for all capital and the Virginia Department of Transportation (VDOT) Locally Administered (LAP) transportation projects administered by the County. The Division also coordinates all County and citizen issues with VDOT Residency staff regarding maintenance and repair, drainage, safety improvements, signage, and VDOT-administer construction projects. The Division provides technical support and representation of County goals and objectives in all long-range and regional transportation planning efforts.

FY 16 Accomplishments

- Completed paving five (5) Rural Rustic Roads. Contract was 20% under original budget.
- Completed utility relocation and roadway project design with construction advertisement on Benn's Church intersection project.
- Received allocations for six (6) state Revenue Sharing grant applications, totaling \$2,003,866. Projects to be initiated FY 2017.
- Completed and submitted one (1) federal Transportation Alternatives grant application, totaling \$2.4 million. Received \$555,619 allocation.
- Completed and submitted three (3) federal RSTP grant applications, totaling \$1,800,000. Received \$257,728 allocation.
- Completed and submitted two (2) state HB2 grant application, totaling \$15,372,676. Allocations pending.
- Completed and submitted one (1) state Revenue Sharing grant application, totally \$1,770,000. Allocations pending.
- Initiated design for Smithfield Sidewalk construction project, 30% complete.
- Initiated design on Tuner Drive Turn lane, 60% complete.

FY 17 Objectives

- To reach construction advertisement and 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 Benns 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 coordinate with VDOT to complete an updated Route 17 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*)

- To develop a Rural Rustic Road/Rural Additions improvement policy to create a cost-share program to address citizen requests and leverage public and private funds. (*SP1 - Effective Governance and Community Partnerships, SP3 – Managing Growth and Change*)

Performance Measures/Statistics	FY 15 Actual	FY 16 Estimate	FY 17 Estimate
Number of Rural Rustic Roads paved	5	5	1
Miles of Roadways Paved	2.3	2.6	1.3
Number of Revenue Share Grant Apps Submitted	7	6	3
Number of Other (CMAQ, RSTP, TAP, etc) Grant Apps Submitted	6	7	10
Total Value of Grant Applications Submitted	\$14.15M	\$26.7M	\$30M
Number of Projects Bid	3	6	3
Total Value of Projects Bid	\$10.5M	\$6M	\$7
Number of Projects Closed Out (C-5 completion)	6	5	2

Public Works - Transportation

Budget Detail

	2014-2015 Actual	2015-2016 Budget	2016-2017 Adopted	% Change
Salaries and Wages	\$ 79,088	\$ 102,039	\$ 99,422	-3%
FICA	5,450	7,806	7,606	-3%
VRS Retirement	9,076	10,862	8,908	-18%
Hospital/Medical	22,781	29,385	33,370	14%
Group Life	941	1,214	1,302	7%
457 Deferred Comp	420	609	798	31%
Professional Services (Surveys/traffic analysis)	6,964	10,000	10,000	0%
Contract Adv	371	-	-	-
Advertising	-	1,200	1,200	0%
Fleet	2,503	4,783	4,783	0%
Postal Services	137	400	400	0%
Utilities (Street Lights)	56,077	56,500	56,500	0%
Telecommunications	1,554	1,345	1,345	0%
Travel and Training	1,159	750	750	0%
Dues and Association Memberships	-	200	200	0%
Office Supplies	842	400	400	0%
Other Operating	32	1,000	1,000	0%
Uniforms & Wearing Apparel	-	300	300	0%
Total Operating Expenditures	\$ 187,396	\$ 228,794	\$ 228,284	0%

Personnel Summary

	2014-2015 Actual	2015-2016 Budget	2016-2017 Adopted
Range Class			
County Engineer	0.00	0.00	0.00
Construction Administrator	0.00	0.00	0.00
Environmental Programs Manager	0.00	0.00	0.00
Project Engineer	0.00	0.00	0.00
Erosion & Sediment Inspector	0.00	0.00	0.00
Construction Inspector	0.45	0.45	0.45
Engineer & Environment Technician	0.00	0.00	0.00
Construction Manager (previously Supervisor)	0.45	0.45	0.45
Transportation Coordinator	1.00	1.00	1.00
Number of Full-Time Positions	1.90	1.90	1.90

Public Works – Refuse Collection and Disposal

Description

The Public Works – 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) Refuse & Recycling Centers (RRC).

FY 16 Accomplishments

- Installed Recycle Compactors at Stave Mill and Carroll Bridge RRC. These compactors reduce the number of trips to recycling facilities.
- Partnered with Goodwill and Isle of Wight Academy for the first E-cycling event. 3,000 pounds of electronics were collected and recycled.
- Completed Phase One Improvements at Jones Creek RRC. These improvements included site paving and vegetative buffering.
- Completed pavement overlay at Stave’s Mill RRC.
- Installed canopies at Carroll Bridge and Jones Creek RRC to cover household hazardous waste areas.
- Successfully implemented Isle of Wight County Schools’ plastic bag competition.
- Introduced Recycling program to social media.

FY 17 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 respond with prompt, courteous and effective service to citizens/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 initiative 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 within the Division. **(SP1 - Effective Governance and Community Partnerships)**
- To further increase recycling participation through education of citizens and encouragement from our convenience center attendants. **(SP1 - Effective Governance and Community Partnerships)**

Performance Measures/Statistics	FY 15 Actual	FY 16 Estimate	FY 17 Estimate
Refuse Tonnage	16,600	17,000	17,500
Single-Stream Recycling (Tonnage) per Calendar Yr.	712	750	775
Yard Waste Recycling (Tonnage) per Calendar Year	1,019	1,050	1,100
Waste Reduction Revenue based on commodities market	\$74,374	\$50,000	\$50,000

Public Works - Refuse Collection & Disposal

Budget Detail

	2014-2015 Actual	2015-2016 Budget	2016-2017 Adopted	% Change
Salaries and Wages	\$ 245,462	\$ 268,208	\$ 289,133	8%
Overtime	3,046	10,200	10,200	0%
Part Time	232,946	222,471	262,334	18%
FICA	36,591	38,317	42,968	12%
VRS Retirement	28,715	28,844	25,906	-10%
Hospital/Medical	47,539	49,164	54,912	12%
Group Life	2,910	3,192	3,788	19%
457 Deferred Comp	1,750	2,100	2,100	0%
Professional Services	21,921	-	-	-
Purchased Services-SPSA	2,087,871	2,326,450	2,263,950	-3%
Landfill Post-Closure Care	157,614	326,000	190,000	-42%
Repair and Maintenance (Conv.Cntrs)	37,307	40,000	40,000	0%
Contracted Services	10,382	11,000	11,000	0%
Fleet	243,411	230,771	149,999	-35%
Fleet Lease	45,090	-	90,181	100%
Utilities	16,101	15,100	15,100	0%
Telecommunications	4,992	6,282	6,282	0%
Travel and Training	937	4,010	4,790	19%
Dues and Association Memberships	811	475	406	-15%
Uniforms & Wearing Apparel	7,901	4,975	4,975	0%
Other Operating (Conv Cntrs)	5,174	3,000	3,000	0%
Total Operating Expenditures	\$ 3,238,472	\$ 3,590,559	\$ 3,471,023	-3%

Personnel Summary

	Range Class	2014-2015 Actual	2015-2016 Budget	2016-2017 Adopted
	Solid Waste Manager	1.0	1.0	1.0
	Lead Sanitation Worker	1.0	1.0	1.0
	Environmental Technician	0.0	0.0	0.0
	Sanitation Equipment Operator	5.0	5.0	5.0
	Sanitation Supervisor	1.0	1.0	1.0
Number of Full-Time Positions		8.0	8.0	8.0

Public Works – 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 ten (10) 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 16 Accomplishments

- Nike Park improvements included Senior Building renovation, HVAC installation in Rec Building and electrical service upgrades.
- Replaced ceiling tiles and VCT flooring at Carrsville VFD.
- Windsor VRS improvements included new exterior lighting, parking lot paving and vinyl flooring.
- Windsor Library improvements included parking lot pavement, sidewalk/ramp resurfacing and new entrance storefront.
- Installed limited area sprinkler system to CVFD sleeping quarters.
- Well installation for filling the fire storage tanks at RVFD.
- Installed automatic handicap accessible door in Administration Building entrance.

FY 17 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 15 Actual	FY 16 Estimate	FY 17 Estimate
Number of Work Order Requests Received	1,288	1,300	1,320

Public Works - Building Maintenance

Budget Detail

	2014-2015 Actual	2015-2016 Budget	2016-2017 Adopted	%
				Change
Salaries and Wages	\$ 250,408	\$ 303,903	\$ 307,226	1%
Overtime	558	-	-	-
FICA	18,779	23,249	23,503	1%
VRS Retirement	27,679	32,060	27,527	-14%
Hospital/Medical	60,015	84,132	86,328	3%
Group Life	2,974	3,616	4,025	11%
457 Deferred Comp	1,260	1,680	1,260	-25%
Repair and Maintenance	164,136	160,000	160,000	0%
Maintenance Contracts (Custodial \$318K)	377,622	405,000	405,000	0%
Fleet	17,298	28,906	21,740	-25%
Fleet lease	3,359	-	6,800	100%
Utilities	116,612	121,000	121,000	0%
Telecommunications	13,812	10,446	10,446	0%
Travel and Training	142	1,410	1,410	0%
Uniforms & Wearing Apparel	4,138	4,235	4,235	0%
Other Operating Supplies	1,223	2,223	2,223	0%
County Signage (Streets/Bldgs)	10,136	10,000	10,000	0%
Capital Outlay (misc Equipmt)	-	4,900	4,900	0%
Total Operating Expenditures	\$ 1,070,151	\$ 1,196,760	\$ 1,197,623	0%

Personnel Summary

	Range	Class	2014-2015 Actual	2015-2016 Budget	2016-2017 Adopted
		Buildings Maint. Manager	1.0	1.0	1.0
		Master Maintenance Technician	1.0	1.0	1.0
		Lead Maintenance Worker	0.0	0.0	0.0
		Maintenance Worker III	1.0	1.0	1.0
		Building Operation Tech	1.0	1.0	1.0
		Maintenance Worker II	4.0	4.0	3.0
		Maintenance Worker I	0.0	0.0	1.0
		Custodian	0.0	0.0	0.0
Number of Full-Time Positions			8.0	8.0	8.0

Health & Welfare



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

		2014-2015		2015-2016		2016-2017		%
		Actual		Budget		Adopted		Change
Support of Social Services Programs	\$	951,522	\$	837,398	\$	876,446		5%
Total Operating Expenditures	\$	951,522	\$	837,398	\$	876,446		5%

Transfer to Section 8 Housing Fund

Description

The Section 8 Housing Fund was eliminated as part of the FY 2015-2016 Operating and Capital Budget. Administration of Isle of Wight County's Section 8 voucher program has been 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

	2014-2015	2015-2016	2016-2017	%
	Actual	Budget	Adopted	Change
Support of Section 8 Housing	\$ 48,292	\$ -	\$ -	-
Total Operating Expenditures	\$ 48,292	\$ -	\$ -	-

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 16 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 17 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

	2014-2015	2015-2016	2016-2017	%
	Actual	Budget	Adopted	Change
Comprehensive Services - Local Support	\$ 107,666	\$ 268,970	\$ 202,732	-25%
Total Operating Expenditures	\$ 107,666	\$ 268,970	\$ 202,732	-25%

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 16 Accomplishments

- Women, Infants, and Children (WIC) Program hours expanded by one day per week.
- Increased privacy for clinical interviews. We met or exceeded all outstanding state HIPAA requirements.
- Percentage of on-time inspections of permitted food establishments substantially above the goal.
- 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 17 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 15 Actual	FY 16 Estimate	FY 17 Estimate
Average monthly participation in WIC Program	334	343	345
Average monthly enrollment of clinic	428	441	451
Percent of immunizations entered into State Webvision System	100%	100%	100%
Percent of food establishments inspected by due date	67%	67%	67%

Western Tidewater Health District - Local Support

Budget Detail

	2014-2015		2015-2016		2016-2017		%
	Actual		Budget		Adopted		Change
Western Tidewater Health District	\$ 522,464	\$	\$ 522,464	\$	\$ 522,464		0%
Total Operating Expenditures	\$ 522,464	\$	\$ 522,464	\$	\$ 522,464		0%

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 16 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 17 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 15 Actual	FY 16 Estimate	FY 17 Estimate
Number of Persons Receiving Mental Health Services	718	732	754
Number of Persons Receiving Intellectual Disabilities Services	177	180	184
Number of Persons Receiving Substance Abuse Services	190	194	200

Western Tidewater Community Service Board - Local Support

Budget Detail

	2014-2015	2015-2016	2016-2017	%
	Actual	Budget	Adopted	Change
Western Tidewater CSB Services	\$ 163,827	\$ 165,000	\$ 165,000	0%
Total Operating Expenditures	\$ 163,827	\$ 165,000	\$ 165,000	0%



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Education



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 5,500 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	2013	2014	2015
Student Enrollment (March ADM)	5,356	5,331	5,483
On-Time Graduation Rate	88.9%	92.6%	91.8%
Drop Out Rate	6.7%	3.6%	2.5%
Percent of Schools Accredited	100%	100%	100%

Transfer to Schools Fund - Local Support

Budget Detail

	2014-2015 Actual	2015-2016 Budget	2016-2017 Adopted	% Change
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 Operating Expenditures	\$ 26,328,458	\$ 28,785,339	\$ 29,285,339	2%
March ADM:	<u>5,400</u>	<u>5,400</u>	<u>5,264</u>	
Total School Fund Revenues:				
State	\$ 27,308,043	\$ 27,830,144	\$ 28,716,997	3%
Federal	3,522,608	3,909,464	3,890,479	0%
Other	1,150,890	1,270,663	1,336,614	5%
State / Federal / Other	31,981,541	33,010,271	33,944,090	3%
Transfer from General Fund - Local Support	23,161,494	25,144,264	25,894,264	3%
Total Operating Revenues:	\$ 55,143,035	\$ 58,154,535	\$ 59,838,354	3%
Total School Fund Expenditures:				
Instruction	41,378,555	43,052,655	\$ 44,547,639	3%
Administration, Attendance & Health	2,307,516	2,421,101	2,321,622	-4%
Pupil Transportation	3,282,122	3,456,463	3,517,343	2%
Operation and Maintenance	4,431,317	4,784,825	4,912,304	3%
Food Services	1,990,371	2,347,446	2,094,749	-11%
Technology	1,654,151	2,092,045	2,024,304	-3%
Debt Service - ESCO building improvements	-	-	420,393	100%
Total Operating Expenses:	\$ 55,044,032	\$ 58,154,535	\$ 59,838,354	3%



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Parks, Recreation, and Cultural



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 16 Accomplishments

- Completed renovations and reopened the Mary B. Wells Senior Center at Nike Park in partnership with the Public Works Department.
- Won Virginia Recreation and Park Society Awards for Best New Facility – Bricks and Mortar: Agriculture Education Building and Best New Facility – Parks, Playgrounds and Greenway: Nike Skate Park.
- Won numerous awards for the County Fair at the Virginia Association of Fairs including 5 first place awards. The County Fair also received an award at the 2015 Fair Commercial at the International Association of Fairs where they compete with Fairs around the world.
- Successfully implemented Movies in the Park and Family Bingo Nights throughout the County.

FY 17 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 provide diverse special events and program offerings throughout the County. **(SP3 – Managing Growth and Change)**
- To obtain grant and alternative funding for programs, maintenance, and capital projects. **(SP4 – Funding the Future)**

Performance Measures/Statistics	FY 15 Actual	FY 16 Estimate	FY 17 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	13	15
Number of Youth Participating	13,334	15,000	17,500
Adult Activities/Programs Offered	13	13	17
Number of Adults Participating	514	550	600
Senior Programs Offered	3	5	7
Number of Seniors Participating	140	150	225

Parks and Recreation - Administration					
Budget Detail					
		2014-2015	2015-2016	2016-2017	%
		Actual	Budget	Adopted	Change
Salaries and Wages	\$	158,258	\$ 163,425	\$ 192,166	18%
Overtime		1,767	-	-	-
FICA		11,410	12,502	14,701	18%
VRS Retirement		19,120	18,124	17,218	-5%
Hospital/Medical		37,799	36,456	41,112	13%
Group Life		1,884	1,945	2,517	29%
457 Deferred Comp		1,256	1,260	1,260	0%
Fleet		4,173	-	-	-
Postal Services		2,239	2,000	2,000	0%
Telecommunications		5,327	4,635	4,635	0%
Utilities		-	-	-	-
Travel and Training		2,934	1,900	1,900	0%
Fort Boykins Expense		209	-	-	-
Lease of Equipment		-	576	576	-
Dues and Association Memberships		349	360	360	0%
Office Supplies		7,874	6,000	6,000	0%
Books and Subscriptions		-	200	200	0%
* Other Operating Supplies		-	-	(49,000)	-
Copier Costs		4,927	4,600	4,600	0%
Total Operating Expenditures	\$	259,527	\$ 253,983	\$ 240,246	-5%
* <i>Vacancy savings</i>					
Personnel Summary					
Range	Class	2014-2015	2015-2016	2016-2017	
		Actual	Budget	Adopted	
	Director of Parks and Recreation	1.0	1.0	1.0	
	Recreation Manager	0.0	0.0	0.0	
	Fair/Events Coord.	1.0	1.0	1.0	
	Recreation Coord.	0.0	0.0	0.0	
	Administrative Assistant	1.0	1.0	1.0	
	Ceramics Coordinator	0.0	0.0	0.0	
	Park Attendant	0.0	0.0	0.0	
	Parks & Grounds Supervisor	0.0	0.0	0.0	
	Field Specialist	0.0	0.0	0.0	
	Recreation Specialist	0.0	0.0	0.0	
Number of Full-Time Positions		3.0	3.0	3.0	

Parks and Recreation - Parks, Gateways, and Grounds Maintenance

Budget Detail

	2014-2015 Actual	2015-2016 Budget	2016-2017 Adopted	%
				Change
Salaries and Wages	\$ 358,568	\$ 385,905	\$ 436,625	13%
Overtime	16,446	3,060	15,000	390%
FICA	27,614	29,756	34,549	16%
VRS Retirement	40,422	41,207	36,717	-11%
Hospital/Medical	119,514	122,808	129,192	5%
Group Life	4,223	4,592	5,720	25%
457 Deferred Comp	3,609	3,780	3,780	0%
Fleet	30,594	90,135	59,680	-34%
Fleet Lease	15,048	-	30,100	0%
Telephone	-	1,860	1,860	0%
Repair and Maintenance (equipmt)	30,241	24,300	36,126	49%
Roadway Beautification	5,546	3,000	3,000	0%
Lease/Rent of Buildings	-	1	1	0%
Travel and Training	1,208	3,270	3,270	0%
Dues & Memberships	898	300	300	0%
Uniforms & Wearing Apparel	8,809	6,500	6,500	0%
Other Operating (Grounds supplies)	50,823	50,000	50,000	0%
Equipment/Machinery	17,250	-	-	-
Total Operating Expenditures	\$ 730,811	\$ 770,474	\$ 852,421	11%

Personnel Summary

Range	Class	2014-2015 Actual	2015-2016 Budget	2016-2017 Adopted
	Sr. Parks & Grounds Attdnt	1.0	1.0	1.0
	Park Maintenance Supervisor	0.0	0.0	1.0
	Grounds & Landscaping Supervisor	0.0	0.0	1.0
	Parks & Grounds Supervisor	1.0	1.0	1.0
	Field Specialist	1.0	1.0	0.0
	Parks & Grounds Attendant	0.0	10.0	9.0
Number of Full-Time Positions		3.0	13.0	13.0

Parks and Recreation - Programs					
Budget Detail					
		2014-2015	2015-2016	2016-2017	%
		Actual	Budget	Adopted	Change
Salaries and Wages	\$	149,959	\$ 189,632	\$ 190,962	1%
Overtime		382	-	-	-
Part Time		77,618	82,078	111,485	36%
Compensation (Com. On Aging)		3,450	1,300	1,300	-
FICA		16,937	20,786	23,137	-
VRS Retirement		17,801	20,732	17,110	-17%
Hospital/Medical		40,401	58,440	66,072	13%
Group Life		1,752	2,257	2,502	11%
457 Deferred Comp		777	1,260	1,260	0%
Ceramics		-	3,600	3,600	-
Softball		2,575	5,772	5,772	0%
Exercise		1,508	6,136	6,136	0%
Youth Basketball		7,304	10,977	10,977	0%
Commission on Aging Programs		6,422	6,000	9,225	54%
Senior Trip		3,792	50,000	50,000	0%
Soccer		30,543	29,526	29,526	0%
Dog Obedience		352	3,435	3,435	0%
Tennis		892	1,386	1,386	0%
Martial Arts		959	2,892	2,892	0%
Special Camps		-	3,080	3,080	0%
Contracted Camps		302	7,803	7,803	0%
Cheerleading		1,621	3,794	3,794	0%
Summer Site Camp		7,795	26,350	26,351	0%
Carrsville Before/After School		4,738	4,706	4,706	0%
Kickball Leauge		47	55	55	0%
Coed Softball		1,040	4,846	4,846	0%
Spring Break Camp		691	922	922	0%
Eliminated Skate Rink		3,372	-	-	0%
Special Events (Fireworks, etc)		20,698	20,000	20,000	0%
NEW Arts & Crafts		-	10,758	10,758	-
NEW Field Hockey Camp		-	340	340	-
NEW Adult Basketball		-	2,378	2,378	-
NEW Adult Pickleball		-	335	335	-
NEW Teen Advisory Group		-	400	400	-
NEW 16-18 Soccer		-	1,769	1,769	-
NEW Heritage Park Concerts		-	189,000	-	-
Marketing (Leisure Guide)		5,146	8,760	8,760	0%
P&R Miscellaneous		6,741	11,000	11,000	0%
Repair and Maintenance		109	-	-	-
Contract Adv		1,124	-	-	-
Telephone		4,141	3,398	3,398	0%
Utilities		64,485	60,300	60,300	0%
Lease/Rent of Land/Building		-	1	1	0%
Dues and Association Memberships		330	300	300	0%
Books/Subscriptions		1,075	-	-	-
Office Supplies		54	-	-	-
Uniforms & Wearing Apparel		153	414	414	0%
Contribution to Smithfield - Ballpark		-	-	50,000	100%
Total Operating Expenditures	\$	487,083	\$ 856,917	\$ 758,488	-11%

Personnel Summary				
Range	Class	2014-2015	2015-2016	2016-2017
		Actual	Budget	Adopted
	Recreation Manager	1.0	1.0	1.0
	Recreation Specialist	3.0	3.0	3.0
	Recreation Coord.	1.0	1.0	1.0
Number of Full-Time Positions		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 2015 County Fair was attended by over 29,000 visitors and received numerous awards from the Virginia Fair Association and International Association of Fairs.

Transfer to County Fair Fund - Local Support

Budget Detail

	2014-2015	2015-2016	2016-2017	%
	Actual	Budget	Adopted	Change
Support of County Fair	\$ 45,843	\$ -	-	-
Total Operating Expenditures	\$ 45,843	\$ -	-	-

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 16 Accomplishments

- Successfully implemented the annual Summer and Winter Reading Programs promoting.
- Provided free computer classes for library patrons.
- 77 partnerships established and maintained including a continued partnership 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.
- Implemented 28 Science, Technology, Engineering, Art, Math (STEAM) Programs
- Conducted teen and young adult programs to foster an interest in literacy.
- Checkout of over 10,000 e-books system-wide
- Conducted activity in each area school, including the development of digital cards to provide online database services for students at Smithfield Middle and High Schools.

FY 17 Objectives

- Promote literacy and education through new outreach programs.
- Continued weekend and evening programming and events to engage working adults and their families.
- Creating programming and events to meet the needs and life-skills of young families and new parents.
- Continuing to work with Isle of Wight County Economic Development to implement positive change in the workforce.

Performance Measures/Statistics	FY 15 Actual	FY 16 Estimate	FY 17 Estimate
STEAM Programs	N/A	45	60
Young Adult Programs Offered	N/A	18	30
E-book Checkouts	N/A	10,000	12,000
Summer Reading Registrations	516	525	600
Winter Reading Registrations	199	204	450
Partnerships Established	N/A	77	80
Technology Education and Jobs Classes	N/A	100	150
Weekend and Evening Programs	N/A	100	150

Blackwater Regional Library - Local Support

Budget Detail

	2014-2015 Actual	2015-2016 Budget	2016-2017 Adopted	% Change
	Actual			
Blackwater Regional Library Services	\$ 688,214	\$ 640,639	\$ 616,109	-4%
Utilities	-	34,400	34,400	-
Compensation	-	700	700	-
Total Operating Expenditures	\$ 688,214	\$ 675,739	\$ 651,209	-4%



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Community Development



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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 16 Accomplishments

- The creation of Central Permitting for the County in October 2014 through a joint effort between Planning and Zoning, Stormwater, and Building Inspections was awarded a Virginia Association of Counties (VACO) award of achievement. Staff continues to evaluate the process for improvements in order to provide the highest level of customer service possible.
- Adoption of Zoning Ordinance Amendments based on legislation approved by the General Assembly.
- Adoption of Zoning Ordinance Amendments to provide additional uses, streamline processes, and improve usability.

FY 17 Objectives

- The Comprehensive Plan is a key guidance document for the long term planning and land use of the county and has a significant impact on all strategic priority areas. Staff intends to begin the regular update of the Comprehensive Plan, with the help of a consultant, in order to provide a current, community driven vision for the County as guidance for land use decision making. The plan will help provide for safe and orderly managed growth that will support and promote an enhanced quality of life for all citizens while allowing for sound financial management of needed infrastructure projects throughout the county.
- **SP1 Effective governance and community partnerships:** Continue holding regular Community Development Team Meetings, Land Use Meetings, and Pre-Application Meetings in order to provide quality service to applicants and expedient coordinated review of projects.
- Continue review and updating the departmental website in order to provide easy access to information to all citizens.
- **SP2 Economic well-being and quality of life:** Along with the Comprehensive Plan Update continue review and revision of the Zoning and Subdivision Ordinances in order the strike a balance between quality of life and the continued growth and development of the County
- **SP3 Managing growth and change:** Continue review of applicant surveys for Central Permitting, in order to identify process improvements to enhance speed and efficiency for citizens acquiring permits while providing a high level of customer service.
- Review of the Subdivision and Zoning Ordinances for process inefficiencies and requirements which adversely restrict the utilization of property within the county.
- **SP4 Funding the future:** Semi-annual review of permitting fees to ensure coverage of associated review and advertising costs.
- Link the County's Comprehensive Plan implementation measures to the county's Capital Improvement Plan (CIP) to the extent possible considering funding constraints.
- Continued enforcement of existing County policies such as the Cash Proffer Study and Bike and the Pedestrian Facilities Implementation Policy in order to fund or have implemented by development capital projects which benefit the County.

Performance Measures/Statistics	FY 15 Actual	FY 16 Estimate	FY 17 Estimate
Subdivision Plats	68	50	55
Site Plans	16	15	18
Rezoning	3	3	4
Use Permits	5	4	4
Wetlands/Chesapeake Bay Applications	8	8	10
BZA	0	2	2
Percent of Site/Subdivision Plans reviewed within time requirements	100%	100%	100%

Planning and Zoning				
Budget Detail				
	2014-2015	2015-2016	2016-2017	%
	Actual	Budget	Adopted	Change
Salaries and Wages	\$ 507,942	\$ 561,778	\$ 495,223	-12%
Compensation (Boards/Committees)	16,700	23,750	23,750	0%
FICA	37,294	42,976	37,885	-12%
VRS Retirement	59,379	61,023	44,372	-27%
Hospital/Medical	76,790	84,132	79,872	-5%
Group Life	5,922	6,685	6,487	-3%
457 Deferred Comp	3,500	4,200	4,200	0%
Professional Services	31,427	15,000	175,000	1067%
Advertising	-	13,000	13,000	0%
Fleet	-	3,360	3,360	0%
Postal Services	2,798	4,500	4,500	0%
Telecommunications	2,585	2,618	2,618	0%
Travel and Training	3,303	5,900	5,900	0%
Operating Expenses	3,933	5,000	5,000	0%
Dues and Association Memberships	2,028	2,500	2,500	0%
Office Supplies	10,088	5,000	5,000	0%
Copier Costs	6,641	7,245	7,245	0%
Fleet	4,006	-	-	-
Total Operating Expenditures	\$ 774,334	\$ 848,667	\$ 915,912	8%
Personnel Summary				
Range	Class	2014-2015	2015-2016	2016-2017
		Actual	Budget	Adopted
	Director of Planning and Zoning	1.0	1.0	1.0
	Assistant Director of Planning & Zoning	1.0	1.0	1.0
	Planner I	0.0	0.0	1.0
	Planner II	0.0	0.0	0.0
	Principal Planner	1.0	1.0	1.0
	Environmental Planner	1.0	1.0	1.0
	Planning Service Coordinator	1.0	0.0	1.0
	Planner	2.0	2.0	0.0
	Code Enforcement Officer	1.0	1.0	1.0
	Zoning Coordinator	1.0	1.0	1.0
	Permit Technician	1.0	2.0	2.0
	Administrative Assistant	1.0	1.0	1.0
Number of Full-Time Positions		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 16 Accomplishments

- Initiated engineering and design of a permit-ready site in Shirley T. Holland Intermodal Park Phase II for future light industrial use.
- Coordinated site visits and research for new, prospective businesses with regional and state economic development partners, such as the Virginia Economic Development Partnership, the Virginia Department of Agricultural and Consumer Services, the Hampton Roads Economic Development Alliance and the Port of Virginia.
- Met with the County's existing businesses to assess needs and concerns.
- Provided local educational workshops for existing and prospective businesses to improve their chances for success and potential expansion, including retail and restaurant business workshops.
- Provided financial support and participated in Small Business Development Center programs.
- Provided day-to-day assistance to local businesses, such as finding available properties, identifying financing tools, addressing permitting, license and tax rate inquiries.
- Travel to site selection consultant meetings across the country to raise awareness of the County's benefits as a business location, including Atlanta, Georgia, New York-New Jersey and Cleveland, Ohio.
- Attend trade shows for target industries to promote and raise the awareness of the County's business benefits, including the International Production and Processing Expo, the Retail Industry Leaders Conference, and the Governor's Conference on Agricultural Trade.
- Partnered with local schools and area businesses on the County's newly formed Workforce Working Group in an effort to create a skilled workforce for local employers.
- Hosted monthly Pre-Application meetings for local businesses to provide feedback from County development staff prior to incurring application costs.
- Coordinated the maintenance and continued industrial site development at the Shirley T. Holland Intermodal Park, including ditch cleaning, landscaping, and updates to the Park's covenants and restrictions.
- Actively researched and promoted County-wide infrastructure improvements, such as new roads, rail, water and sewer line extensions, and the increased availability of gas. Recent examples include the Route 460 Relocation project, the Atlantic Coast Pipeline program, and solar energy projects.
- Made educational presentations on economic development efforts to local citizen groups, including the Smithfield Rotary, the Carrollton Civic League, Kiwanis, and the Isle of Wight Citizens Association.
- Administered the County's incentive programs, including coordinating the award of three Enterprise Zone incentive program grants and four Economic Development Incentive Grant program grants.
- Provided staff support to the monthly Economic Development Authority meetings.
- Created and managed new and current marketing tools touting the locational benefits of the County, such as brochures, a monthly newsletter, a state of the art website, new business welcome packets, an annual report, business appreciation events, an online local business directory and social media outreach

FY 17 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 15 Actual	FY 16 Estimate	FY 17 Estimate
Number of Prospect Visits	8	10	12
Number of Existing Businesses Contacted/Visited	50	60	75
Number of Jobs Created	450	500	550
Private Investment	\$75.5M	\$90M	\$100M

Economic Development					
Budget Detail					
		2014-2015	2015-2016	2016-2017	%
		Actual	Budget	Adopted	Change
Salaries and Wages	\$	237,306	\$ 339,084	\$ 286,931	-15%
FICA		17,305	25,940	21,950	-15%
VRS Retirement		28,542	36,644	25,709	-30%
Hospital/Medical		38,780	43,692	49,188	13%
Group Life		2,827	4,035	3,759	-7%
457 Deferred Comp		1,470	1,680	1,260	-25%
Advertising		-	100	100	0%
Professional Services		20,200	10,000	10,000	-
Fleet		1,834	1,765	1,765	0%
Postal Services		35	400	400	0%
Telecommunications		2,414	2,246	2,246	0%
Travel and Training		7,428	10,000	10,000	0%
Economic Development Investment Program		388,222	920,000	10,000	-99%
Dues and Association Memberships		38,203	41,000	41,000	0%
Marketing		19,142	30,000	30,000	0%
Office Supplies		4,597	2,000	2,000	0%
Books and Subscriptions		-	100	100	0%
Copier Costs		-	5,157	5,157	0%
Total Operating Expenditures	\$	808,305	\$ 1,473,843	\$ 501,565	-66%
Personnel Summary					
Range	Class	2014-2015	2015-2016	2016-2017	
		Actual	Budget	Adopted	
	Director of Economic Development	1.0	1.0	1.0	
	Asst. Director of Economic Development	0.0	1.0	1.0	
	Project Manager	1.0	0.0	0.0	
	Marketing Manager	0.0	1.0	0.0	
	Business Development Manager	1.0	0.0	0.0	
	Rural Economic Development Manager	1.0	1.0	0.0	
	Economic Development Coordinator	0.0	0.0	1.0	
	Administrative Assistant	1.0	1.0	1.0	
Number of Full-Time Positions		5.0	5.0	4.0	

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 both contribute to the operational costs of this department.

FY 16 Accomplishments

- Held 3rd Annual Smithfield & Isle of Wight Restaurant Week.
- Managed and/or served as a partner and resource for numerous special events which brought in over 160,000 visitors to Smithfield and Isle of Wight County.
- Increased visibility through electronic marketing-Facebook, Twitter, Pinterest, Instagram, Blogging, and YouTube.
- Created new website redesign and launch.
- Hosted Virginia Association of Convention and Visitors Bureaus Quarterly meeting.
- Hosted over 30 travel writers.

FY 17 Objectives

- Maintain a state accredited Visitor Center in conjunction with local partners. **(SP1 Effective Governance and Community Partnerships)**
- 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 15 Actual	FY 16 Estimate	FY 17 Estimate
Visitor Center Visitation	16,450	17,000	17,000
Group Tours	34	40	48
Special Event Attendance:			
BOB Fest	1,500	1,800	1,800
Smithfield Farmer's Market	62,000+	65,000	65,000
Wine & Brew Fest	3,000	3,000	3,000
HHHHH Bike Tour	900	1000	1,000
Mustang Show	2,000	2,000	2,000
Olden Days	8,500	10,000	10,000
Aiken Music Fest	500	750	750
Bacon, Bourbon & Beach Fest	-	3,000	3,000
Town & Country Day	3,000	3,000	3,000
Vintage Markets	12,000	15,000	15,000

Performance Measures/Statistics	FY 15 Actual	FY 16 Estimate	FY 17 Estimate
Century Bike Tour	250	300	500
Isle of Wight County Fair	29,337	35,000	35,000
Christmas in Smithfield (Homes Tour)	2,000	2,500	3,000
Smithfield Farmer's Market Evening Market	20,000	20,000	20,000
Smithfield Christmas Parade	8,000	8,000	8,000

Tourism					
Budget Detail					
		2014-2015	2015-2016	2016-2017	%
		Actual	Budget	Adopted	Change
Salaries and Wages	\$	157,273	\$ 162,521	\$ 187,303	15%
Part Time		50,964	43,389	67,939	57%
FICA		15,713	15,752	19,526	24%
VRS Retirement		19,014	18,024	16,782	-7%
Hospital/Medical		28,215	27,456	30,684	12%
Group Life		1,872	1,934	2,454	27%
457 Deferred Comp		840	840	840	0%
Farmers Market		33,237	-	-	-
Professional Services		-	2,600	2,600	0%
Repair and Maintenance		99	250	250	0%
Technology Services		7,527	8,831	8,831	0%
Fleet		913	1,751	1,751	0%
Risk Management		1,000	1,070	1,070	0%
Utilities		2,493	2,700	2,700	0%
Postal Services		1,990	1,500	1,500	0%
Telecommunications		3,940	4,730	4,730	0%
Lease/Rent of Buildings		27,000	27,915	27,915	0%
Travel and Training		2,689	3,600	3,600	0%
Dues and Association Membersh		1,362	1,515	1,515	0%
Marketing		55,124	48,678	54,503	12%
Office Supplies		9,231	5,500	5,500	0%
Custodial Supplies		-	100	100	0%
Copier Costs		3,091	3,091	3,091	0%
Special Events		18,183	12,350	19,350	57%
Total Operating Expenditures	\$	441,768	\$ 396,097	\$ 464,534	17%
Personnel Summary					
Range	Class	2014-2015	2015-2016	2016-2017	
		Actual	Budget	Adopted	
	Director of Tourism	1.0	1.0	1.0	
	Marketing & Public Relations M	1.0	1.0	1.0	
	Special Events Coordinator	1.0	1.0	1.0	
Number of Full-Time Positions		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 16 Accomplishments

- Processed over 123,000 pieces of outgoing mail (envelopes, packages, etc.).
- In addition to “The County Beat”, Employee Spotlights and other informational videos were produced to provide information to citizens regarding County programs and services.
- Increased usage of social media, including significant improvements to FaceBook (new “likes” up 178%) and Twitter pages (followers up 385%) and expanded the informational content on the PEG Channel.

FY 17 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 video, social and other media. **(SP1: Effective Governance and Community Partnerships)**
- To promote and communicate County initiatives and programs/projects via video, 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 15 Actual	FY 16 Estimate	FY 17 Estimate
Board Meetings Televised on the PEG Channel	16	19	20
Informational Videos/Programs Televised on the PEG Channel	10	15	24
Number of Mail Parcels Processed	142,000	123,000	115,000

Communications

Budget Detail

	2014-2015 Actual	2015-2016 Budget	2016-2017 Adopted	% Change
Salaries and Wages	\$ 82,327	\$ 85,075	\$ 29,271	-66%
Part Time	2,403	2,550	2,550	0%
FICA	5,817	6,703	2,434	-64%
VRS Retirement	9,954	9,435	2,623	-72%
Hospital/Medical	19,919	19,854	18,504	-7%
Group Life	980	1,012	383	-62%
457 Deferred Comp	629	630	420	-33%
Professional Services	11,158	-	1,275	-
Postal Services	12,795	3,500	3,500	0%
Telecommunications	660	621	621	0%
Lease of Equipment	1,146	4,584	4,584	0%
Other Operating	4,385	2,000	2,000	0%
Office Supplies	-	250	250	0%
Total Operating Expenditures	\$ 152,172	\$ 136,214	\$ 68,415	-50%

Personnel Summary

	Range Class	2014-2015 Actual	2015-2016 Budget	2016-2017 Adopted
	Receptionist/Switchboard Operat	1.0	1.0	1.0
	PIO/Director of Legislative Affai	0.5	0.5	0.0
Number of Full-Time Positions		1.5	1.5	1.0

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 16 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 17 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 15 Actual	FY 16 Estimate	FY 17 Estimate
Number of Youth Involved in 4-H Clubs	310	300	375
Number of Producers and Pesticide Applicators Receiving License Recertification	317	320	330
Number of Producers Assisted by Crop Production Information Meetings	120	125	130
Plastic Pesticide Containers Collected for Recycling	4,165	4,200	4,500
Master Gardener Volunteer Hours	3,020	3,050	3,100
Citizens Impacted by Master Gardener Programs	1,695	1,750	1,790
Master Naturalist Volunteer Hours	3,418	3,450	3,500
Citizens Impacted by Master Naturalist Programs	2,509	2,560	2,600
4-H Youth and Adult Volunteer Hours	1,300	3,000	5,000

Virginia Cooperative Extension - Local Support

Budget Detail

	2014-2015 Actual	2015-2016 Budget	2016-2017 Adopted	%
				Change
Professional Services (State salaries)	\$ 38,871	\$ 49,809	\$ 54,645	10%
Telecommunications	1,170	1,152	1,152	0%
Travel and Training	1,412	1,000	1,000	0%
Dues and Association Memberships	329	300	300	0%
Other Operating	82	400	400	0%
Office Supplies	633	800	800	0%
Copier Costs	1,670	1,822	1,822	0%
Total Operating Expenditures	\$ 44,167	\$ 55,283	\$ 60,119	9%

Other Public Services



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

	2014-2015 Actual	2015-2016 Budget	2016-2017 Adopted	% Change
Regional Membership Organizations:				
Hampton Roads Planning District Commission	\$ 24,400	\$ 30,990	\$ 30,990	0%
Hampton Roads Military and Fed Fac. Alliance	18,090	18,231	18,086	-1%
Local Organization Partnerships:				
City of Franklin - Annex Settlement Pymt	699,141	680,000	680,000	0%
Contribution - Windsor Gym Renovation	25,000	25,000	25,000	-
Local Nonprofit Organization Contributions:				
CASA	20,000	20,000	20,000	0%
Chamber of Commerce (Sponsorships)	10,000	10,000	10,000	0%
Endepence Center	3,000	3,000	3,000	0%
Genieve Shelter	8,000	8,000	8,000	0%
Christian Outreach Program	6,000	6,000	6,000	0%
Peanut Soil & Water Conservation District	8,000	8,000	8,000	0%
Senior Services of Southeastern Va.	48,934	48,934	48,934	0%
Smart Beginnings	15,000	-	-	-
Isle of Wight Arts League (grant match)	5,000	5,000	5,000	0%
Western Tidewater Free Clinic	21,000	21,000	21,000	0%
Total Operating Expenditures	\$ 911,565	\$ 884,155	\$ 884,010	0%



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Non-Departmental



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

	2014-2015	2015-2016	2016-2017	%
	Actual	Budget	Adopted	Change
<u>Fringe Benefits & Insurances:</u>				
Sal and wages	\$ 4,200	\$ -	\$ -	0%
Leave Compensation		10,000	10,000	0%
Leave Compensation - FICA	(3)	7,650	7,650	0%
VRS Retirement		100,000	100,000	0%
Compnstn Plan Ph I (staff savings generated)		325,000	57,102	-82%
Health Insurance Premium Incr.	1,725	-	-	0%
Unemployment Payments	30,209	65,000	95,000	46%
Transfer to Risk (WC/PropCas)	452,024	483,261	497,321	3%
Sub-Total:	\$ 488,155	\$ 990,911	\$ 767,073	-23%
<u>Transfer to Other Funds (Public Utility, Debt, Capital, Other):</u>				
Contingency	\$ 6,877	\$ 100,000	\$ 100,000	0%
Legal/Administrative Contingency	-	-	185,211	0%
Transfer to Grants (Local Cash Match)	58,132	142,000	142,000	0%
Transfer to Capital Projects (Pay-Go)	3,769,334	250,000	131,000	-48%
Transfer to Debt Service Fund	3,491,846	3,941,636	3,947,498	0%
Transfer to Technology Fund - Sale of Service	777,863	735,584	753,743	2%
Transfer to Public Utility Fund - Support	5,954,960	5,239,527	5,515,628	5%
Sub-Total:	\$ 14,059,012	\$ 10,408,747	\$ 10,775,080	4%
Total Operating Expenditures	\$ 14,547,166	\$ 11,399,658	\$ 11,542,153	1%



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Special Revenue Funds



Emergency Communications Center 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 16 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 17 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

		2014-2015 Actual	2015-2016 Budget	2016-2017 Adopted	% Chng
Smithfield Communication Tax	\$	15,591	\$ 15,912	\$ 15,912	0%
Windsor Communication Tax		4,397	4,488	4,488	0%
State E911 Wireless Grant		96,918	93,000	93,000	0%
Miscellaneous		5,939	-	-	
State Grant - PSAP Training		17,068	-	-	
Transfer from General Fund - Local Support		962,128	1,023,701	1,156,962	13%
Joint Service Support - Town of Smithfield	28.5%	195,593	159,759	232,167	45%
Joint Service Support - Town of Windsor	8.5%	58,335	47,647	69,243	45%
Total Revenue	\$	1,355,969	\$ 1,344,507	\$ 1,571,772	17%

Expenditure Summary

		2014-2015 Actual	2015-2016 Budget	2016-2017 Adopted	% Chng
Emergency 911 Services	\$	1,355,969	\$ 1,344,507	\$ 1,571,772	17%
Total Expenditures	\$	1,355,969	\$ 1,344,507	\$ 1,571,772	17%

Emergency 911 Fund				
Budget Detail				
	2014-2015	2015-2016	2016-2017	%
	Actual	Budget	Adopted	Change
Salaries and Wages	\$ 581,861	\$ 602,468	\$ 749,065	24%
Overtime	64,395	51,000	67,200	32%
Part Time	23,163	30,600	37,901	24%
FICA	48,751	52,331	65,344	25%
VRS Retirement	64,063	63,989	67,116	5%
Hospital/Medical	192,450	209,736	264,799	26%
Group Life	6,834	7,169	9,813	37%
457 Deferred Comp	2,842	2,940	4,200	43%
Professional Services	21,329		-	0%
Repair and Maintenance	126,235	118,222	102,896	-13%
Utilities	6,506	6,550	6,550	0%
Postal Services	17	-	-	-
Telecommunications	8,174	14,620	14,620	0%
Lease/Rent of Equipment	40,949	42,048	42,048	0%
Travel and Training	8,417	9,000	9,000	0%
RAD Emg Pg	5,000		-	0%
Dues and Association Memberships	856	925	927	0%
PSAP Training Grant ID160	1,650	-	-	0%
PSAP CAD Grant ID161	15,418	-	-	-
Office Supplies	3,207	3,000	3,000	0%
Uniforms & Wearing Apparel	-	5,600	5,600	-
Equipment/Machinery	2,500	-	-	-
Other Operating Supplies	39,804	42,975	40,360	-6%
Capital Outlay	10,670	4,000	4,000	0%
Transfer to Risk Fund - Sale of Service	4,738	5,070	5,070	0%
Transfer to Technology Fund - Sale of Service	76,141	72,264	72,264	0%
Total Operating Expenditures	\$ 1,355,969	\$ 1,344,507	\$ 1,571,772	17%
Personnel Summary				
Range	Class	2014-2015	2015-2016	2016-2017
		Actual	Budget	Adopted
	Emergency Communications Manager	1.0	1.0	0.0
	Emergency Communications Supervisor	1.0	4.0	0.0
	IT Support Specialist II	1.0	1.0	1.0
	Lieutenant S O	0.0	0.0	1.0
	Senior Dispatcher	1.0	0.0	4.0
	Dispatcher - Local & Comp. Board	15.0	12.0	12.0
Number of Full-Time Positions		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	FY 15 Actual	FY 16 Estimate	FY 17 Estimate
Timeliness of Processing Snap Applications	98.1%	99%	99%
VIEW – Percent Employed	65.4%	68%	68%
Timeliness of Processing TANF Applications	100%	100%	100%
Timeliness of Processing MEDICAID Applications	94.3%	95%	95%
Adoptions Finalized Within 24 Months	67.7%	70%	75%
Discharged to Permanent Home Before 18 th Birthday	100%	100%	100%

Social Services Fund				
Revenue				
	2014-2015	2015-2016	2016-2017	%
	Actual	Budget	Adopted	Chng
Revenue from the State Govt.	\$ 634,302	\$ 879,964	\$ 825,370	-6%
Revenue from the Federal Govt.	1,396,749	1,576,954	1,532,830	-3%
Miscellaneous	55	-	-	0%
Transfer from General Fund - Local Support	951,522	837,398	876,446	5%
Total Revenue	\$ 2,982,628	\$ 3,294,316	\$ 3,234,646	-2%
Expenditure Summary				
	2014-2015	2015-2016	2016-2017	%
	Actual	Budget	Adopted	Chng
Social & Welfare Services	\$ 2,711,349	\$ 3,294,316	\$ 3,234,646	-2%
Total Expenditures	\$ 2,711,349	\$ 3,294,316	\$ 3,234,646	-2%

NOTE: Local transfer was increased by \$33,000 to provide funding for estimated HI employer contribution adjustment impact to employees (2% of payroll).

Social Services Fund				
Budget Detail				
	2014-2015	2015-2016	2016-2017	%
	Actual	Budget	Adopted	Change
Social & Welfare Services	\$ 2,711,349	\$ 3,294,316	\$ 3,234,646	-2%
Total Operating Expenditures	\$ 2,711,349	\$ 3,294,316	\$ 3,234,646	-2%

NOTE: Local transfer was increased by \$33,000 to provide funding for estimated HI employer contribution rate adjustment impact to employees.

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 has been transferred to the Franklin Redevelopment and Housing Authority and the Suffolk Redevelopment and Housing Authority.

Section 8 Housing Fund

Revenue

	2014-2015 Actual	2015-2016 Budget	2016-2017 Adopted	%
				Chng
Revenue from the Federal Govt.	\$ 88,056	\$ -	\$ -	-
Transfer from General Fund - Local Support	48,292	-	-	-
Total Revenue	\$ 136,348	\$ -	\$ -	-

Expenditure Summary

	2014-2015 Actual	2015-2016 Budget	2016-2017 Adopted	%
				Chng
Section 8 Housing Services	\$ 136,348	\$ -	\$ -	-
Total Expenditures	\$ 136,348	\$ -	\$ -	-

Section 8 Housing Fund

Budget Detail

	2014-2015 Actual	2015-2016 Budget	2016-2017 Adopted	%
				Change
Salaries and Wages	\$ 70,216	\$ -	\$ -	-
Part Time	32,375	-	-	-
FICA	7,416	-	-	-
VRS Retirement	7,308	-	-	-
Hospital/Medical	12,265	-	-	-
Group Life	719	-	-	-
457 Deferred Comp	630	-	-	-
Postal Services	1,048	-	-	-
Telecommunications	227	-	-	-
Office Supplies	1,341	-	-	-
Copier	1,377	-	-	-
Transfer to Risk Fund - Sale of Service	1,426	-	-	-
Total Operating Expenditures	\$ 136,348	\$ -	\$ -	-

Personnel Summary

	Range	Class	2014-2015 Actual	2015-2016 Budget	2016-2017 Adopted
		Section 8 Housing Director	1.0	0.0	0.0
		Homeownership Program Assistant	1.0	0.0	0.0
Number of Full-Time Positions			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 16 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 17 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					
	2014-2015	2015-2016	2016-2017	%	
	Actual	Budget	Adopted	Chng	
Revenue from the State Govt.	\$ 115,140	\$ 226,565	\$ 226,565	0%	
Transfer from General Fund - Local Support	107,666	268,970	202,732	-25%	
Total Revenue	\$ 222,806	\$ 495,535	\$ 429,297	-13%	
Expenditure Summary					
	2014-2015	2015-2016	2016-2017	%	
	Actual	Budget	Adopted	Chng	
Comprehensive Services Act	\$ 222,806	\$ 495,535	\$ 429,297	-13%	
Total Expenditures	\$ 222,806	\$ 495,535	\$ 429,297	-13%	

Comprehensive Services Act Fund

Budget Detail

	2014-2015 Actual	2015-2016 Budget	2016-2017 Adopted	% Change
CSA Contracted Services	\$ 222,806	\$ 450,375	\$ 384,137	-15%
Administrative Support - Suffolk	-	45,160	45,160	0%
Total Operating Expenditures	\$ 222,806	\$ 495,535	\$ 429,297	-13%

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 2015 County Fair was attended by over 29,000 visitors and received numerous awards from the Virginia Fair Association and International Association of Fairs.

County Fair Fund				
Revenue				
	2014-2015	2015-2016	2016-2017	%
	Actual	Budget	Adopted	Chng
Space Rental - Concessions	\$ 12,150	\$ 12,500	\$ 12,500	0%
Space Rental - Arts & Crafts	5,317	4,000	4,000	0%
Space Rental - Commercial	14,675	12,650	12,650	0%
Space Rental - Non-profit	1,283	500	500	0%
Equipment Rental	800	1,000	1,000	-
Midway Commissions	19,645	45,000	45,000	0%
Fees - Competition	1,610	1,500	1,500	0%
Fees - Pageant	4,120	6,000	6,000	0%
Fees - Seafood Fest	15,389	15,000	15,000	0%
Sales - Beer	13,186	27,500	27,500	0%
Sales - Ice	1,980	3,000	3,000	0%
Sales - Admissions	135,095	200,000	200,000	0%
Sales - Motor Sport Admissions	-	31,550	31,550	0%
Sales - Concert Tickets	-	2,000	2,000	0%
Truck & Tractor	550	-	-	0%
Advance Ticket Commissions	3,349	-	-	0%
Fees - Car Show	-	1,500	1,500	0%
Corporate Sponsors	24,065	27,637	27,637	0%
Fundraising	18,052	8,000	8,000	0%
Miscellaneous	500	-	-	-
Transfer from General Fund - Local Support	45,843	-	-	-
Total Revenue	\$ 317,610	\$ 399,337	\$ 399,337	0%
Expenditure Summary				
	2014-2015	2015-2016	2016-2017	%
	Actual	Budget	Adopted	Chng
County Fair Operations	\$ 368,773	\$ 399,337	\$ 399,337	0%
Total Expenditures	\$ 368,773	\$ 399,337	\$ 399,337	0%

County Fair Fund

Budget Detail

	2014-2015 Actual	2015-2016 Budget	2016-2017 Adopted	%
				Change
Overtime	\$ 15,532	\$ 15,090	\$ 17,340	15%
FICA	1,140	1,327	1,327	0%
Professional Services	-	2,250	-	-100%
Marketing	29,140	28,750	28,750	0%
Postal Services	30	100	100	0%
Lease/Rent of Equipment	50,210	56,000	56,000	0%
Travel and Training	5,180	3,000	3,000	0%
Operating Expenses	78,035	60,350	60,350	0%
Dues and Association Memberships	300	250	250	0%
Office Supplies	372	1,000	1,000	0%
Pageant Expense	15,777	20,170	20,170	0%
Entertainment	153,535	156,050	156,050	0%
Concessions	1,900	3,000	3,000	0%
4-H Awards	2,725	3,000	3,000	0%
Sponsorships/Books	-	1,500	1,500	0%
Prepays & Deposits	-	3,000	3,000	0%
Car Show	439	2,000	2,000	0%
Fundraising	14,458	8,000	8,000	0%
Seafood Fest	-	14,500	14,500	0%
Demolition Derby	-	8,000	8,000	0%
Truck & Tractor Pull	-	12,000	12,000	0%
Total Operating Expenditures	\$ 368,773	\$ 399,337	\$ 399,337	0%

Heritage Park Concert Fund

Description

The Heritage Park Concert Series was a new program introduced in FY2015-16. Heritage Park is a park facility that currently serves as the location for a new concert series design to better utilize the County assets and attract tourists to the Isle of Wight County. Two (2) concerts featuring nationally recognized musical artists along with several local and regional artists are planned to compliment and bring recognition to other activities at the site.

Goals and Objectives

- To increase the utilization of Heritage Park.
- To provide world-class entertainment for the citizens of Isle of Wight County.
- To enhance County revenues and expand programming opportunities.

Performance Measures/Statistics	2014	2015	2016
Concert Series Attendance	-	-	500
Concert Revenues	-	-	N/A
Number of Heritage Park Events	6	6	8

Heritage Park Concert Fund				
Revenue				
	2014-2015	2015-2016	2016-2017	%
	Actual	Budget	Adopted	Chng
Admissions	\$ -	\$ -	\$ 203,000	0%
Refreshments	-	-	30,000	0%
Food Vendors	-	-	9,000	0%
Sponsorship	-	-	5,000	0%
Total Revenue	\$ -	\$ -	\$ 247,000	0%
Expenditure Summary				
	2014-2015	2015-2016	2016-2017	%
	Actual	Budget	Adopted	Chng
Heritage Park Concert Fund Operations	\$ -	\$ -	\$ 247,000	0%
Total Expenditures	\$ -	\$ -	\$ 247,000	0%

Heritage Park Concert Fund

Budget Detail

Acct #:	2014-2015 Actual	2015-2016 Budget	2016-2017 Adopted	%
				Change
Professional services	\$ -	\$ -	55,000	0%
Entertainment	-	-	120,000	0%
Concert Seating	-	-	7,000	0%
Security	-	-	3,000	0%
Marketing	-	-	12,000	0%
Operating expenses	-	-	50,000	0%
Total Operating Expenditures	\$ -	\$ -	247,000	0%

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

	2014-2015 Actual	2015-2016 Budget	2016-2017 Adopted	%
				Chng
Transfer from General Fund - Local Support	\$ 142,000	\$ 142,000	\$ 142,000	0%
HOME Annual Allocation	54,379	57,314	57,314	0%
Total Revenue	\$ 196,379	\$ 199,314	\$ 199,314	0%

Expenditure Summary

	2014-2015 Actual	2015-2016 Budget	2016-2017 Adopted	%
				Chng
Grants Operating Expenditures	\$ 196,379	\$ 199,314	\$ 199,314	0%
Total Expenditures	\$ 196,379	\$ 199,314	\$ 199,314	0%

Grants Fund					
Budget Detail					
		2014-2015	2015-2016	2016-2017	%
		Actual	Budget	Adopted	Change
Local Cash Match Requirements	\$	142,000	\$ 142,000	\$ 142,000	0%
HOME Grant Allocation:		54,379	57,314	57,314	0%
Total Operating Expenses	\$	196,379	\$ 199,314	\$ 199,314	0%

Enterprise Funds



Utilities Services 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 twenty (20) water systems and thirty-two (32) sewer stations providing services to approximately 4,146 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 16 Accomplishments

- Hired Field Supervisor to coordinate efforts of water and sewer crews.
- Added Codes Compliance Inspector to address backflow and FOG program
- Developer extended WTWA water main distribution system to west side of Route 10, setting up an extension to the WTWA source to create a redundant connection and supplement the supply.
- Added info to supplement GIS water/sewer layer update
- Began Utility Master Plan Update
- New wastewater pump station at Benns Grant – largest station in County system
- Received draft re-issuance of DEQ Groundwater Withdrawal Permit for Days Point water system
- Received Final DEQ Groundwater Withdrawal Permit for the Lawnes Point water system
- Upgraded Booker T Pump Station driveway relocation and pump upgrades
- Received grant funding for Zuni water system PER
- Began survey work to support in-house design of LP to Rushmere Shores water extension
- Secured funding and completed transition to new water meter radio read system. Projected to be 50% complete with meter replacement, or approximately 1,500 in place by end of FY16.
- Issued RFP for Rt 10 waterline extension PER
- Processed approximately 1,600 work orders

FY 17 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.
- To complete ongoing update of County Water and Sewer Standards
- Complete Rushmere Shores design and construction
- Complete Final Construction Plans for Rt. 10 waterline extension
- Continue to use work order system to address customer needs/requests

Performance Measures/Statistics	FY 15 Actual	FY 16 Estimate	FY 17 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	1	0
Miss Utility Tickets	2,413	2,579	2,759

Public Utility Fund

Revenue

	2014-2015 Actual	2015-2016 Budget	2016-2017 Adopted	% Chng
Water Connection Fees	\$ 218,360	\$ 123,000	\$ 140,000	14%
New Account Fee	15,690	15,000	15,000	0%
Administration Fee	41,994	50,000	50,000	0%
Sewage Connection Fees	262,381	111,000	148,000	33%
Disconnect/Reconnect Fees	16,102	15,000	20,000	33%
Property Rental	27,775	27,773	27,773	0%
Interest Charges on Late Payments	12,009	10,000	10,000	0%
Late Fee	14,131	15,000	14,000	-7%
Sewage Collection Fees	1,181,217	1,246,600	1,482,000	19%
Sewage Treatment Fees	85,863	100,000	100,000	0%
Sale of Water	2,502,966	2,530,700	2,323,200	-8%
Miscellaneous	1,922	27,775	27,775	0%
Transfer from General Fund - Local Support	5,954,960	5,239,527	5,515,628	5%
Total Revenue	\$ 10,335,369	\$ 9,511,375	\$ 9,873,376	4%

Expense Summary

	2014-2015 Actual	2015-2016 Budget	2016-2017 Adopted	% Chng
Public Utilities Fund - Administration	\$ 325,331	\$ 375,600	\$ 403,558	7%
Public Utilities Fund - Sewer Services	416,065	739,105	711,848	-4%
Public Utilities Fund - Water Services	5,099,190	5,116,950	5,429,851	6%
Public Utilities Fund - Nondepartmental	5,305,754	3,279,720	3,328,119	1%
Total Operating Expenses	\$ 11,146,340	\$ 9,511,375	\$ 9,873,376	4%

Public Utilities Fund - Administration				
Budget Detail				
	2014-2015	2015-2016	2016-2017	%
	Actual	Budget	Adopted	Change
Salaries and Wages	\$ 195,246	\$ 228,573	\$ 230,602	1%
Overtime	146	-	-	-
Part Time	-	-	20,000	100%
FICA	14,305	17,486	19,171	10%
VRS Retirement	11,094	24,808	20,662	-17%
Hospital/Medical	53,553	58,622	61,206	4%
Group Life	2,371	2,720	3,021	11%
457 Deferred Comp	1,358	1,596	1,659	4%
Professional Services	15,795	8,000	13,443	68%
Contracted Services	4,270	4,000	4,000	0%
Advertising	-	500	500	0%
Fleet	840	2,105	2,105	0%
Postal Services	14,169	11,600	11,600	0%
Telecommunications	2,350	2,330	2,330	0%
Travel and Training	742	1,250	1,250	0%
Operating Expense	1,599	5,370	5,370	0%
Dues and Association Memberships	55	600	600	0%
Office Supplies	6,092	4,500	4,500	0%
Uniforms & Wearing Apparel	394	500	500	0%
Copier Costs	952	1,039	1,039	0%
Total Operating Expenses	\$ 325,331	\$ 375,600	\$ 403,558	7%
Personnel Summary				
Range	Class	2014-2015	2015-2016	2016-2017
		Actual	Budget	Adopted
	Director of General Services	0.50	0.50	0.00
	Director of Utility Services	0.00	0.00	0.15
	Assistant Director of General Services	0.15	0.15	0.00
	PU Operations Manager	1.00	1.00	1.00
	Construction Manager	0.00	0.00	0.40
	Construction Inspector	0.00	0.00	0.40
	Sr. Utilities Acct Tech	1.00	1.00	1.00
	Water Quality Technician	0.00	0.00	1.00
	Utilities Acct Tech	1.00	1.00	0.00
	Administrative Assistant	1.00	1.00	1.00
Number of Full-Time Positions		4.65	4.65	4.95

Public Utilities Fund - Sewer Services					
Budget Detail					
		2014-2015	2015-2016	2016-2017	%
		Actual	Budget	Adopted	Change
Salaries and Wages	\$	137,957	\$ 216,933	\$ 229,069	6%
Overtime		7,553	15,300	15,300	0%
FICA		10,697	17,766	18,694	5%
VRS Retirement		8,429	22,948	16,336	-29%
Hospital/Medical		54,180	90,912	103,080	13%
Group Life		1,620	2,581	3,001	16%
457 Deferred Comp		951	2,100	1,260	-40%
Repairs and Maintenance		24,613	75,000	75,000	0%
Contracted Services		40,192	30,000	30,000	0%
Sewage Treatment Services		45,711	55,000	55,000	0%
Fleet		12,174	30,935	25,560	-17%
Fleet Lease		-	-	5,900	100%
Utilities		54,631	60,000	60,000	0%
Telecommunications		2,888	3,300	3,300	0%
Travel and Training		1,085	880	880	0%
Uniforms & Wearing Apparel		2,495	3,100	3,100	0%
Other Operating		9,221	9,180	13,198	44%
Dues & Association Memberships		658	670	670	0%
Equipment Machinery		1,012	-	-	-
Capital Outlay		-	102,500	52,500	-49%
Total Operating Expenses	\$	416,065	\$ 739,105	\$ 711,848	-4%
Personnel Summary					
Range	Class	2014-2015	2015-2016	2016-2017	
		Actual	Budget	Adopted	
	Pump Station Mechanic	2.0	2.0	2.0	
	Codes Compliance Inspector 1	1.0	1.0	1.0	
	Electronics Technician	0.0	1.0	1.0	
	Utility System Worker	2.0	2.0	2.0	
Number of Full-Time Positions		5.0	6.0	6.0	

Public Utilities Fund - Water Services					
Budget Detail					
		2014-2015	2015-2016	2016-2017	%
		Actual	Budget	Adopted	Change
Salaries and Wages	\$	148,336	\$ 183,044	\$ 186,857	2%
Overtime		7,918	10,200	10,200	0%
FICA		11,639	14,783	15,075	2%
VRS Retirement		7,544	18,932	16,742	-12%
Hospital/Medical		51,067	62,424	70,176	12%
Group Life		1,794	2,178	2,448	12%
457 Deferred Comp		799	840	1,680	100%
Professional Services		6,913	-	4,038	-
Repairs and Maintenance		40,127	70,000	70,000	0%
Contracted Services		20,555	54,300	54,300	0%
Fleet		24,502	39,820	39,820	0%
Utilities		22,013	20,000	20,000	0%
Telecommunications		3,035	3,880	3,880	0%
Travel and Training		356	880	880	0%
Dues and Association Memberships		67,708	54,970	54,970	0%
Uniforms & Wearing Apparel		3,470	3,625	3,625	0%
Other Operating Supplies		11,764	12,115	12,115	0%
Bulk Water Purchase		1,332,767	1,428,373	1,428,373	0%
Water Supply Charges:					
WTWA Norfolk Water Contract		684,375	781,741	782,241	0%
WTWA Suffolk Water Contract		2,422,109	2,204,844	2,502,431	13%
Capital Outlay		230,400	150,000	150,000	0%
Total Operating Expenses	\$	5,099,190	\$ 5,116,950	\$ 5,429,851	6%
Personnel Summary					
Range	Class	2014-2015	2015-2016	2016-2017	
		Actual	Budget	Adopted	
	Water Quality Technician	1.0	0.0	0.0	
	Utility Systems Supervisor	0.0	0.0	1.0	
	Utilities System Mechanic	1.0	1.0	1.0	
	Utility System Worker	0.0	0.0	3.0	
	Utilities System Forman	1.0	1.0	0.0	
	Utility System Worker	3.0	3.0	0.0	
Number of Full-Time Positions		6.0	5.0	5.0	

Public Utilities Fund - Nondepartmental				
Budget Detail				
	2014-2015	2015-2016	2016-2017	%
	Actual	Budget	Adopted	Change
Leave Compensation	\$ -	\$ 10,000	\$ 10,000	0%
Leave Compensation - FICA	-	765	765	0%
Unemployment Expense	2,393	5,000	5,000	0%
Bad Debt Expense	-	3,000	3,000	0%
Depreciation	966,349	1,000,000	1,052,875	5%
Contingency	-	200,000	200,000	0%
Bond Principal	-	110,000	158,300	44%
Bond Interest	1,544,442	1,620,079	1,567,303	-3%
Bond Coupon & Handling	202,302	-	-	0%
Transfer to Technology Fund - Sale of Service	53,448	87,436	87,436	0%
Transfer to Risk Fund - Sale of Service	40,598	43,440	43,440	0%
Transfer to Capital Projects - "Pay-Go"	2,496,222	200,000	200,000	0%
Total Operating Expenses	\$ 5,305,754	\$ 3,279,720	\$ 3,328,119	1%

Utilities Services - Stormwater Management Fund

Description

The Operations portion of the Stormwater Management Fund provides for plan review and inspection 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. Services are provided through funds derived primarily from a \$6 monthly fee based on an equivalent residential unit (ERU). A small portion of the operating budget is provided through the collection of local permit and inspection fees.

FY 16 Accomplishments

- Received Stormwater Local Assistance Fund (SLAF) grant funding of approximately \$208,000 to construct Best Management Practice facilities at Heritage Park.
- Developed detailed construction plans for bid at Westside ES and Rushmere VFD in house.
- Continued operation of the MS4 program and provided annual report to DEQ.
- With assistance of legal counsel and technical consultants, initiated conversation with State regulators to “Right Size” our regulated area and minimize liability exposure.
- Based on regulated area “right sizing” methodology developed in conjunction with legal counsel and presented to the Virginia Department of Environmental Quality (VDEQ) , prepared a “No Action” Action Plan to address County obligations with respect to the Chesapeake Bay TMDL.
- Hired Environmental Programs Manager and Capital Projects Engineer
- Continued participation in regional organizations such as HRPDC and VAMSA.
- Attended required stormwater-related training events and conferences.

FY 17 Objectives

- Develop, prepare and submit stormwater projects for consideration of FY 2017 SLAF grant funds.
- Effectuate response from VDEQ regarding regulatory applicability of our current MS4 permit and participation in various, approved TMDLs to address local impairments.
- Implement the MS4 Program to meet or exceed permit requirements (if applicable).
- Revise County’s Erosion & Sediment (E&S) Control Ordinance to remain in keeping with State regulations and request BOS approval of ordinance amendments.
- Implement the County’s Erosion and Sediment Control Program and Stormwater Program to meet or exceed State erosion and sediment control and Stormwater management regulations.
- Provide site plan review applicants with required comments within 30 days of plan submittal.

Performance Measures/Statistics	FY 15 Actual	FY 16 Estimate	FY 17 Estimate
Number of Erosion & Sediment Control Inspections	850	925	1,000
Number of Stormwater Pollution Prevention Inspections	140	155	170
Number of Plan Reviews	146	160	175
Percent of Site Review Comments Provided w/ 30 Days	85%	90%	95%
Erosion & Sediment Control Program Meets/Exceeds State Regulations	Yes	Yes	Yes
Stormwater Management Program Meets/Exceeds State Regulations	Yes	Yes	Yes
Stormwater Management Facility Inspections	90	50	50
Stormwater Outfall Inspections (MS4 Area Only)	18	TBD	TBD
Complaint Investigations	19	25	30

Stormwater Management Fund

Revenue

	2014-2015 Actual	2015-2016 Budget	2016-2017 Adopted	% Chng
Stormwater Utility Fee	\$ 1,638,024	\$ 1,637,208	\$ 1,637,208	0%
Stormwater Technology	2,595	-	-	-
Permit and Inspection Fees	239,470	70,000	70,000	0%
Erosion & Sediment	5,670	-	-	-
Stormwater Erosion	2,030	-	-	-
VSMP Permit-State	3,805	-	-	-
Interest Revenue	5,864	-	-	-
Total Revenue	\$ 1,897,458	\$ 1,707,208	\$ 1,707,208	0%

Expense Summary

	2014-2015 Actual	2015-2016 Budget	2016-2017 Adopted	% Chng
Stormwater Management Services	\$ 829,480	\$ 1,707,208	\$ 1,707,208	0%
Total Operating Expenses	\$ 829,480	\$ 1,707,208	\$ 1,707,208	0%

Stormwater Management Fund					
Budget Detail					
		2014-2015	2015-2016	2016-2017	%
		Actual	Budget	Adopted	Change
Salaries and Wages	\$	330,543	\$ 533,914	\$ 508,356	-5%
Part Time		107	-	-	-
FICA		23,269	40,844	38,889	-5%
VRS Retirement		16,676	55,822	45,549	-18%
Hospital/Medical		70,024	111,888	129,356	16%
Group Life		3,904	6,354	6,659	5%
457 Deferred Comp		2,191	3,885	3,843	-1%
Professional Services		21,076	40,000	40,000	0%
Contracted Servicees		11,275	18,000	18,000	0%
Contract Adv		1,594	-	-	-
HRPDC Stormwater Management Fees		9,882	6,514	6,514	0%
Advertising		-	1,000	1,000	0%
Fleet		4,185	20,455	15,080	-26%
Fleet Lease		-	-	5,900	0%
Postal Services		137	3,000	3,000	0%
Telecommunications		3,130	3,319	3,319	0%
Travel and Training		3,423	4,500	4,500	0%
Dues and Association Memberships		1,457	2,250	2,250	0%
Office Supplies		6,163	4,000	4,000	0%
Uniforms		1,585	1,095	1,095	0%
Other Operating		12,810	6,750	6,750	0%
VSMP (State Rev Pass-thu)		3,805	-	-	-
Copier Costs		952	1,039	1,039	0%
Depreciation		620	-	-	-
Capital Outlay		16,572	-	-	0%
Interest payment		497	-	-	-
Transfer to Risk Fund - Sale of Service		4,160	4,451	4,763	7%
Transfer to Technology Fund - Sale of Service		33,285	93,978	93,978	0%
Transfer to Capital Fund		-	390,000	390,000	0%
Designated for Stormwater Capital		246,159	354,151	373,368	5%
Total Operating Expenses	\$	829,480	\$ 1,707,208	\$ 1,707,208	0%
Personnel Summary					
		2014-2015	2015-2016	2016-2017	%
Range	Class	Actual	Budget	Adopted	Change
	Administrative Asst.	1.00	1.00	1.00	
	Director of General Services	0.25	0.25	0.00	
	Ass. Dir. of General Services	0.85	0.85	0.00	
	Director of Utility Services	0.00	0.00	0.85	
	Capital Projects Engineer	1.00	1.00	1.00	
	Construction Manager (Report to PWA)	0.15	0.15	0.15	
	Construction Inspector (Report to PWA)	0.15	0.15	0.15	
	Deputy Clerk III	1.00	1.00	1.00	
	Engineering & Environmental Tech.	2.00	2.00	2.00	
	Environmental Program Manager	1.00	1.00	1.00	
	Stormwater Engineer	0.00	0.00	1.00	
	Stormwater Technician	0.00	0.00	1.00	
	E & S Engineer	1.00	1.00	0.00	
	Jr. Accountant	1.00	0.00	0.00	
	Fiscal Assistant - (Report to Finance)	0.00	1.00	1.00	
	Engineer	1.00	1.00	0.00	
Number of Full-Time Positions		10.40	10.40	10.15	

Internal Service Funds



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 16 Accomplishments

- Munis upgrades and enhancements including version update to Munis 10.5, completion of 3-phase PCard implementation and launch of Citizen Self Service module.
- Completed migration of live meeting streaming solution from Granicus to Earth Channel essentially cutting this expense in half over prior Granicus solution.
- Completed major server virtualization migration from Citrix XenServer to Microsoft HyperV. Retired outdated servers / hardware and upgraded to modern converged blade infrastructure solution.
- Completed Community Development LaserFiche migration digitizing approximately 1 million paper files for Public Utilities, Stormwater and Planning & Zoning offices.
- Completion of various network upgrades including 10gig fiber backbone at Courthouse complex, network upgrades at remote sites including volunteer Fire and Rescue Agencies, installation of fiber ring at Heritage Park to support County Fair / Events and future park expansion.
- Completion of Printer Audit / Print Reduction initiative successfully eliminating a significant amount of printers for County offices and executed new managed print services agreement with Xerox.
- Completed and successfully launched new website for Economic Development Office.
- Completed enhancements in Microsoft Office 365 / Microsoft Azure platforms fully implementing the Microsoft Enterprise Mobility Suite adding access to new technologies and services for customers and employees.
- Completed various videography and web projects including State of the County video, supporting ongoing videography for Voices from the Isle website, PEG Channel and other County websites.

FY 17 Objectives

- Continued expansion of technology services to support the migration of local government offices to paperless environments. **(SP1: Effective Governance and Community Partnerships)**
- Continued expansion of Munis initiatives, Microsoft 0365, Azure and Sharepoint, LaserFiche migrations and integration with additional County Offices and Schools. **(SP1: Effective Governance and Community Partnerships)**
- To increase the availability of services to citizens by expanding web-based electronic services and other citizen engagement initiatives. **(SP1: Effective Governance and Community Partnerships)**
- To advance the training opportunities provided by IT and GIS to employees and other technology customers. **(SP1: Effective Governance and Community Partnerships)**

Performance Measures/Statistics	FY 15 Actual	FY 16 Estimate	FY 17 Estimate
Percent of time Network is available for customers	99%	99%	99%

Technology Services Fund

Revenue

	2014-2015 Actual	2015-2016 Budget	2016-2017 Adopted	% Chng
Transfer fr the GF - Sale of Service	\$ 777,863	\$ 735,584	\$ 753,743	2%
Transfer fr the 911 - Sale of Service	76,141	72,264	72,264	0%
Transfer fr the Public Utilities - Sale of Service	53,448	87,436	87,436	0%
Transfer fr the Stormwater - Sale of Service	33,285	93,978	93,978	0%
Transfer fr the Risk - Sale of Service	1,500	1,027	1,027	0%
Sale of Service - Smithfield Tourism	7,527	8,831	8,831	0%
Total Revenue	\$ 949,764	\$ 999,120	\$ 1,017,279	2%

Expense Summary

	2014-2015 Actual	2015-2016 Budget	2016-2017 Adopted	% Chng
Technology Services	\$ 794,302	\$ 999,120	\$ 1,017,279	2%
Total Operating Expenses	\$ 794,302	\$ 999,120	\$ 1,017,279	2%

Technology Services Fund					
Budget Detail					
		2014-2015	2015-2016	2016-2017	%
		Actual	Budget	Adopted	Change
Salaries and Wages	\$	320,023	\$ 381,755	\$ 452,429	19%
Overtime		833	-	-	-
Part Time		3,379	-	-	-
FICA		22,903	29,204	34,611	19%
VRS Retirement		15,838	41,929	40,538	-3%
Hospital/Medical		73,267	89,148	100,728	13%
Group Life		3,849	4,543	5,927	30%
457 Deferred Comp		2,415	2,940	2,940	0%
Professional Services		11,108	25,000	21,259	-15%
Repair and Maintenance		16,150	15,000	15,000	0%
Computer Software Maint Services		224,670	277,057	277,057	0%
Postal Services		68	100	100	0%
Telecommunications		9,187	5,552	5,552	0%
Travel and Training		9,004	8,000	8,000	0%
Office Supplies		4,068	3,000	3,000	0%
Fleet		550	-	-	-
Other Operating Supplies (E/M-PEG)		12,267	5,753	-	-
Capital Outlay		44,370	107,500	47,500	-56%
Depreciation		17,887	-	-	-
Transfer to Risk Fund - Sale of Service		2,466	2,639	2,639	0%
Total Operating Expenses	\$	794,302	\$ 999,120	\$ 1,017,279	2%
Personnel Summary					
Range	Class	2014-2015	2015-2016	2016-2017	
		Actual	Budget	Adopted	
	Director of Information Technology	1.0	1.0	1.0	
	Network Manager	1.0	1.0	1.0	
	Web Coordinator	1.0	1.0	1.0	
	GIS Manager	1.0	1.0	1.0	
	Systems Analyst	0.0	0.0	1.0	
	IT Support Specialist II	1.0	1.0	0.0	
	Information Services Specialist	1.0	1.0	1.0	
	GIS Technician	1.0	1.0	1.0	
	IT Support Specialist I	1.0	1.0	1.0	
Number of Full-Time Positions		8.0	8.0	8.0	

Risk Management

Description

The Risk Management Division operates under the management of the Department of Human Resources and serves as a strategic partner within the organization providing the following quality services to the employees of Isle of Wight County: promotion of a safe and healthful working environment ensuring compliance with OSHA and other federal and state regulations; safety training and related activities to promote a safety culture of individual and team accountability while mitigating risk; and guidance and resources for administering policies and procedures, as well as the County's Workers' Compensation Insurance Program, Health Insurance Program, and General Liability Program in coordination with the County's Insurance Providers. Revenue to support Risk Management expenses will be derived via a cost allocation from various funds within the County's operating budget. The Risk Management Fund was established in the FY 2014-2015 Operating & Capital Budget.

FY 16 Accomplishments

- Revised and expanded the County's Employee Safety Program policy, creating the foundation for development of mandated safety programs to address workplace hazards and provide enhanced employee protections.
- Created and implemented the County's first ever safety orientation program for newly hired personnel.
- Created and facilitated the County's Supervisor Safety Development program curriculum within the *Isle Lead Supervisor Certificate Program* required of all supervisory level personnel.
- Performed an audit of County safety programs and procedures to determine the status of compliance with state and federal regulations and identified areas for improvement.
- Promoted a healthy County workforce through the provision of diverse employee wellness program options including Walk at Work, Educational Lunch and Learns, Events, Fitness Activities, and Onsite Health Screenings, etc.
- Fostered a positive safety and wellness culture through the continued enhancement of County-offered training and development activities, special events, and the Employee Safety and Wellness Council representing every County department/office.
- Coordinated a County Training and Development Calendar.
- Worked collaboratively with County departments to revise and update the County's Employee Emergency Response Plan to incorporate new procedures for employee evacuation and sheltering and include all County locations in the plan.
- Coordinated efforts by internal departments to create and produce floorplans with emergency exit routs for all County employee occupied buildings.
- Produced a Quarterly Employee Safety and Wellness Bulletin.
- Tracked the utilization and participation of employees in Safety and Wellness Programs.

FY 17 Objectives

- To retain or decrease the reduced number of recordable injuries achieved in FY 2015-2016. **(SP4 – Funding the Future)**
- To retain or decrease the reduced number of lost work days achieved in FY 2015-2016. **(SP4 – Funding the Future)**
- To retain or decrease the reduced County's Workers' Compensation Claim Costs achieved in FY 2015-2016. **(SP4 – Funding the Future)**
- To maintain or increase the heightened employee participation in Safety and Wellness Programs achieved in FY 2015-2016. **(SP4 – Funding the Future)**
- To continue to develop the skills and knowledge of the County's Leadership Staff through the incorporation of risk management-related curriculum in the *Isle Lead Supervisor Certificate Program*

required of all supervisory-level personnel. **(SP1– Effective Governance and Community Partnerships)**

- To improve the safety of County worksites through coordination of the departmental implementation of programs established in the newly adopted Employees Safety Program policy. **(SP1 – Effective Governance and Community Partnerships)**

Performance Measures/Statistics	FY 15 Actual	FY 16 Estimate	FY 17 Estimate
Percent Reduction in Recordable Injuries Filed	18%	>/=0%	>/=0%
Percent Reduction in Lost Work Days Due to Injury	61%	>/=0%	>/=0%
Value of Workers Compensation Claims	\$91,890	\$70,000	\$68,000
Number of Safety Training Sessions or Activities Provided	8	12	12
Percent Increase in the Number of Employees Participating in Safety Training Sessions or Activities	N/A	17%	10%
Number of Wellness Programs Provided for County Staff	11	12	12
Percent Increase in the Number of Employees Participating in Wellness Programs	N/A	5%	5%

Risk Management Fund

Revenue

	2014-2015 Actual	2015-2016 Budget	2016-2017 Adopted	%
				Chng
Transfer fr the GF - Sale of Service	\$ 452,024	\$ 483,261	\$ 497,321	3%
Transfer fr the 911 - Sale of Service	4,738	5,070	5,070	0%
Transfer fr the Section 8 - Sale of Service	1,426	-	-	0%
Transfer fr the Public Utilities - Sale of Service	40,598	43,440	43,440	0%
Transfer fr the Stormwater - Sale of Service	4,160	4,451	4,763	7%
Transfer fr the Technology - Sale of Service	2,466	2,639	2,639	0%
Insurance Recoveries	47,252	-	-	-
Sale of Service - Smithfield Tourism	1,000	1,070	1,070	0%
Total Revenue	\$ 553,664	\$ 539,931	\$ 554,303	3%

Expense Summary

	2014-2015 Actual	2015-2016 Budget	2016-2017 Adopted	%
				Chng
Risk Management (WComp/Property/Central Training)	\$ 480,029	\$ 539,931	\$ 554,303	3%
Total Operating Expenses	\$ 480,029	\$ 539,931	\$ 554,303	3%

Risk Management Fund

Budget Detail

	2014-2015 Actual	2015-2016 Budget	2016-2017 Adopted	% Change
Salaries and Wages	\$ 40,905	\$ 47,684	\$ 53,530	12%
FICA	3,102	3,648	4,095	12%
VRS Retirement	828	4,717	4,796	2%
Group Life	478	567	701	24%
Workers Comp	155,790	-	-	-
457 Deferred Comp	368	420	420	0%
Repair & Maintenance	8,507	850	2,017	137%
Postal Services	-	20	20	0%
Insurance Premiums - Line of Duty	66,290	77,000	83,285	8%
Insurance Premiums - Workers Compensation	-	180,000	187,930	4%
Insurance Premiums - Property	69,838	82,000	69,519	-15%
Insurance Premiums - Motor Vehicle	68,887	80,000	84,803	6%
Insurance Premiums - Surety Bonds	775	800	775	-3%
Insurance Premiums - Public Officials Liability	5,354	7,000	5,354	-24%
Insurance Premiums - General Liability	13,283	15,000	16,521	10%
Travel and Training	4,503	6,300	6,300	0%
Operating Expense	6,452	500	500	-
Dues & Memberships	130	-	-	0%
Claims Payments - Deductibles	1,448	30,598	30,910	1%
Claims Paid	30,194	-	-	0%
Health & Wellness	385	1,500	1,500	0%
Office Supplies	891	300	300	0%
Uniforms	120	-	-	-
Transfer to Technology Fund - Sale of Service	1,500	1,027	1,027	0%
Total Operating Expenses	\$ 480,029	\$ 539,931	\$ 554,303	3%

Personnel Summary

	Range Class	2014-2015 Actual	2015-2016 Budget	2016-2017 Adopted
	Risk Management Coordinator	1.0	1.0	1.0
Number of Full-Time Positions		1.0	1.0	1.0

School Operating Fund



School 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	2013	2014	2015
Student Enrollment (March ADM)	5,356	5,331	5,483
On-Time Graduation Rate	88.9%	92.6%	91.8%
Drop Out Rate	6.7%	3.6%	2.5%
Percent of Schools Accredited	100%	100%	100%

School Operating Fund

Revenue

	2014-2015 Actual	2015-2016 Budget	2016-2017 Adopted	% Chng
State / Federal / Other	\$ 31,981,541	\$ 33,010,271	\$ 33,944,090	3%
Transfer from General Fund - Local Support	23,161,494	25,144,264	25,894,264	3%
	-	-		
Total Revenue	\$ 55,143,035	\$ 58,154,535	\$ 59,838,354	3%

Expenditure Summary

	2014-2015 Actual	2015-2016 Budget	2016-2017 Adopted	% Chng
School Operating Expenditures	\$ 55,551,173	\$ 58,154,535	\$ 59,838,354	3%
Total Expenditures	\$ 55,551,173	\$ 58,154,535	\$ 59,838,354	3%

School Operating Fund				
Budget Detail				
	2014-2015	2015-2016	2016-2017	%
	Actual	Budget	Adopted	Change
Instruction	\$ 41,322,616	\$ 43,052,655	\$ 44,547,639	3%
Administration, Attendance & Health	2,307,143	2,421,101	2,321,622	-4%
Pupil Transportation	3,561,421	3,456,463	3,517,343	2%
Operation and Maintenance	4,392,278	4,784,825	4,912,304	3%
Food Services	2,033,099	2,347,446	2,094,749	-11%
Technology	1,885,230	2,092,045	2,024,304	-3%
Debt Service - ESCO building improvements	-	-	420,393	0%
Miscellaneous	49,386	-	-	0%
Total Operating Expenses *	\$ 55,551,173	\$ 58,154,535	\$ 59,838,354	3%

* FY2015 Comprehensive Annual Financial Report

Debt Service Fund



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

	2014-2015	2015-2016	2016-2017	%
	Actual	Budget	Adopted	Chng
Transfer from General Fund - School Support	\$ 3,166,964	\$ 3,141,075	\$ 3,141,075	0%
Transfer from General Fund - Local Support	3,491,846	3,941,636	3,947,498	0%
Bond Proceeds	44,677,295	-	-	
Total Revenue	\$ 51,336,105	\$ 7,082,711	\$ 7,088,573	0%

Expenditure Summary

	2014-2015	2015-2016	2016-2017	%
	Actual	Budget	Adopted	Chng
Consolidated Debt Service	\$ 51,336,105	\$ 7,082,711	\$ 7,088,573	0%
Total Expenditures	\$ 51,336,105	\$ 7,082,711	\$ 7,088,573	0%

Debt Service Fund

Budget Detail

	2014-2015	2015-2016	2016-2017	%
	Actual	Budget	Adopted	Change
Existing Bond Principal	\$ 2,845,721	\$ 2,656,744	\$ 3,063,444	15%
Existing Bond Interest	4,126,708	4,016,131	3,615,293	-10%
Existing PACE Interest	209,836	209,836	209,836	0%
Bond Coupon Handling Fees (Admin fees)	11,300	200,000	200,000	0%
Refunding Debt Escrow	43,476,292	-	-	-
Bond Issuance Cost	666,248	-	-	-
Total Operating Expenditures	\$ 51,336,105	\$ 7,082,711	\$ 7,088,573	-

Capital Projects Fund



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 17 Capital Projects

- Parks & Recreation
 - Capital Maintenance

- Public Buildings and Facilities
 - Capital Maintenance

- Public Safety
 - Medic Unit
 - Radio Communications System

- 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-Ready Site

- Stormwater
 - Stormwater Master Plan
 - Stormwater Retrofit Projects
 - Stormwater Capital Maintenance

- Public Utilities
 - Sewer Capital Maintenance
 - Water Capital Maintenance
 - Waterline Extension – Route 10 Water Infrastructure Project
 - Waterline Extension Western Tidewater Water Authority to Shirley T. Holland Intermodal Park

Capital Projects Fund

Revenue

	2014-2015 Actual	2015-2016 Budget	2016-2017 Adopted	% Chng
Transfer from General Fund (County Pay-Go)	\$ -	\$ 250,000	\$ 131,000	-
Transfer from General Fund (School Capital Maint FY14' Return.)	-	500,000	250,000	-
Transfer from Public Utility Fund (Pay-Go)	-	200,000	200,000	-
Transfer from Stormwater Fund (Pay-Go)	-	390,000	390,000	-
Grants - Transptn VDOT	-	2,741,000	2,741,000	-
Public/Private Project Contributions - Transptn SF Town	-	1,650,000	1,650,000	-
Miscellaneous Revenue - Public Safety Radio System	-	-	150,000	-
Draw from Capital Projects (GF) Fund Balance	-	425,000	425,000	-
Draw from Capital Projects (PU) Fund Balance	-	2,350,000	2,350,000	-
Total Revenue	\$ -	\$ 8,506,000	\$ 8,287,000	-

Expenditure Summary

	2014-2015 Actual	2015-2016 Budget	2016-2017 Adopted	% Chng
Capital Projects Expenditures	\$ -	\$ 8,506,000	\$ 8,287,000	-
Total Expenditures	\$ -	\$ 8,506,000	\$ 8,287,000	-

Capital Projects Fund					
Budget Detail					
		2014-2015	2015-2016	2016-2017	%
		Actual	Budget	Adopted	Change
Parks & Recreation	Capital Maintenance	\$ -	\$ 50,000	\$ 31,000	-38%
Public Buildings	Capital Maintenance	-	200,000	100,000	-50%
Public Safety	Public Safety - Medic Unit	-	125,000	125,000	0%
	Radio Communications System	-	-	150,000	100%
Schools	Schools Capital Maintenance - Replenish Fund FY17	-	500,000	250,000	-50%
Transportation	Multimodal WSES Sidewalk	-	841,000	841,000	0%
	Multimodal Nike Pk Trail Ph. 2 (VDOT/Town SF)	-	3,100,000	3,100,000	0%
	Road Reconstr. Rt 620/Broadwater (VDOT 6 yr imprvmt)	-	450,000	450,000	0%
Economic Development	STH Intermodal Park Pad Site	-	300,000	300,000	0%
Stormwater	Stormwater Master Plan	-	50,000	50,000	0%
	Stormwater Retrofit Projects	-	290,000	290,000	0%
	Stormwater Capital Maintenance	-	50,000	50,000	0%
Utilities	Sewer Capital Maintenance	-	50,000	50,000	0%
	Water Capital Maintenance	-	150,000	150,000	0%
	Rt 10 Water Infrastructure Project	-	2,000,000	2,000,000	0%
	Rt 10 Water Infrastructure Project	-	350,000	350,000	0%
Total Operating Expenses		\$ -	\$ 8,506,000	\$ 8,287,000	

APPENDICES OF SUPPORTING BUDGET DOCUMENTS



County of Isle of Wight
Adopted FY 2016-2017 Operating and Capital Budget

Personnel Summary

	2014-2015 Budget	2015-2016 Budget	2016-2017 Adopted
General Fund:			
General Government:			
Board of Supervisors	0.5	0.5	0.5
County Administration	3.0	4.0	2.5
Budget & Finance	7.0	6.0	6.0
County Attorney	3.0	3.0	3.0
Human Resources	2.0	2.0	2.0
Information Technology	0.0	0.0	0.0
Commissioner of the Revenue	10.0	10.0	10.0
Assessment	0.0	0.0	0.0
Treasurer	9.0	9.0	9.0
Purchasing	1.0	1.0	1.0
Voter Registration	2.0	2.0	2.0
Total General Government	37.5	37.5	36.0
Judicial:			
Clerk of the Circuit Court	6.0	6.0	6.0
Circuit Court Judges	1.0	1.0	1.0
Sheriff - Court & Judicial Services	0.0	0.0	0.0
Commonwealth's Attorney	6.0	6.0	6.0
Total Judicial	13.0	13.0	13.0
Public Safety:			
Sheriff - Administration & Public Safety Officers	48.0	50.0	52.0
Sheriff - Animal Shelter	4.0	4.0	4.0
Fire and Rescue Response	16.0	18.0	18.0
Fire & Rescue - Emergency Management & Billing	5.0	5.0	5.0
Codes Inspections	7.0	6.0	6.0
Total Public Safety	80.0	83.0	85.0
General Services:			
Public Works - Administration	3.5	3.5	4.0
Public Works - Transportation	1.9	1.9	1.9
Public Works - Refuse Collection & Disposal	8.0	8.0	8.0
Public Works - Building Maintenance	8.0	8.0	8.0
Total General Services	21.4	21.4	21.9
Parks, Recreation and Cultural:			
Parks and Recreation - Administration	3.0	3.0	3.0
Parks and Recreation - Parks, Gateways, and Grounds Maintenance	13.0	13.0	13.0
Parks and Recreation - Programs	5.0	5.0	5.0
Historic Resources	0.0	0.0	0.0
Total Parks, Recreation and Cultural	21.0	21.0	21.0

County of Isle of Wight
Adopted FY 2016-2017 Operating and Capital Budget

Personnel Summary

	2014-2015 Budget	2015-2016 Budget	2016-2017 Adopted
Community Development:			
Planning and Zoning	10.0	11.0	11.0
Economic Development	5.0	5.0	4.0
Tourism	3.0	3.0	3.0
Communications	1.5	1.5	1.0
Total Community Development	19.5	20.5	19.0
Total General Fund	192.4	196.4	195.9
Special Revenue Funds:			
Emergency 911 Fund	19.0	18.0	18.0
Section 8 Housing Fund	2.0	0.0	0.0
Social Services Fund	0.0	0.0	0.0
Total Special Revenue Funds	21.0	18.0	18.0
Enterprise Fund:			
Public Utilities:			
Public Utilities Fund - Administration	5.2	5.2	5.0
Public Utilities Fund - Sewer Services	5.0	6.0	6.0
Public Utilities Fund - Water Services	6.0	5.0	5.0
Stormwater Management Fund:			
Stormwater Management Fund	10.4	10.4	10.2
Total Enterprise Funds	26.6	26.6	26.1
Internal Service Funds:			
Technology Services Fund	8.0	8.0	8.0
Risk Management Fund	1.0	1.0	1.0
Total Internal Service Funds	9.0	9.0	9.0
Total All Funds	249.0	250.0	249.0



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**County Administrator
Adopted
Capital Improvements Plan
FY 2017 - 2026**



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Executive Summary



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ISLE OF WIGHT
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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 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 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 2017-2026 CIP

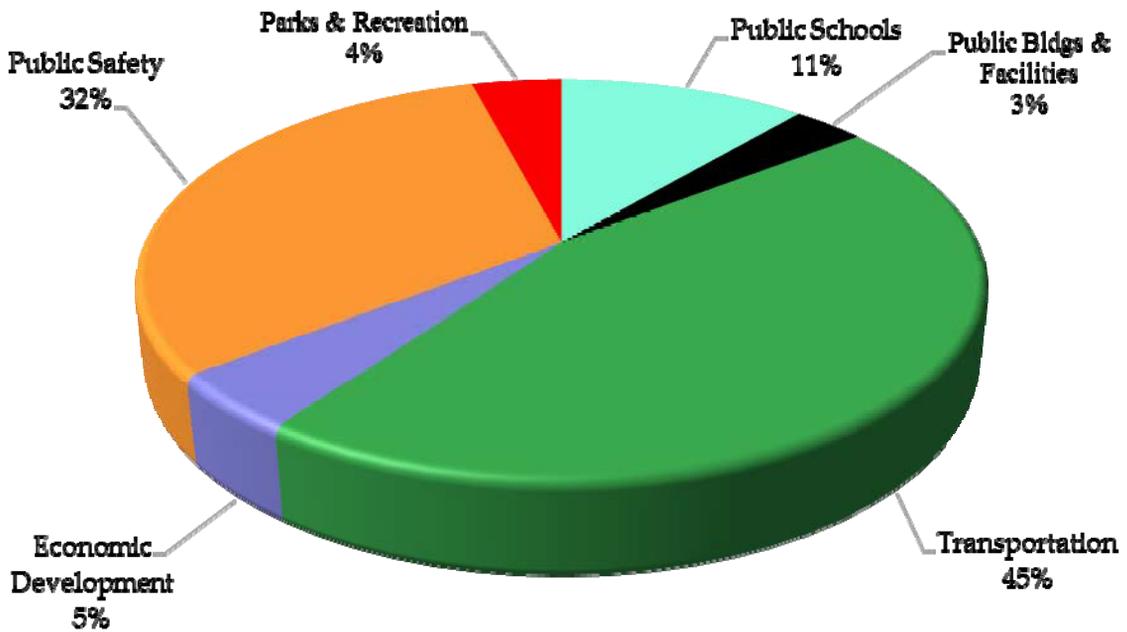
	FY 17	FY 18	FY 19	FY 20	FY 21	5 Yr. Subtotal
Public Utilities Fund	\$ 2,550,000	\$3,600,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 6,750,000
Stormwater Fund	390,000	550,000	550,000	550,000	550,000	2,590,000
General Gov't Fund	5,347,000	16,220,000	14,475,000	1,925,000	4,150,000	42,117,000
Total All Funds	<u>\$ 8,287,000</u>	<u>\$20,370,000</u>	<u>\$15,225,000</u>	<u>\$ 2,675,000</u>	<u>\$ 4,900,000</u>	<u>\$ 51,457,000</u>

CIP Recommendations:

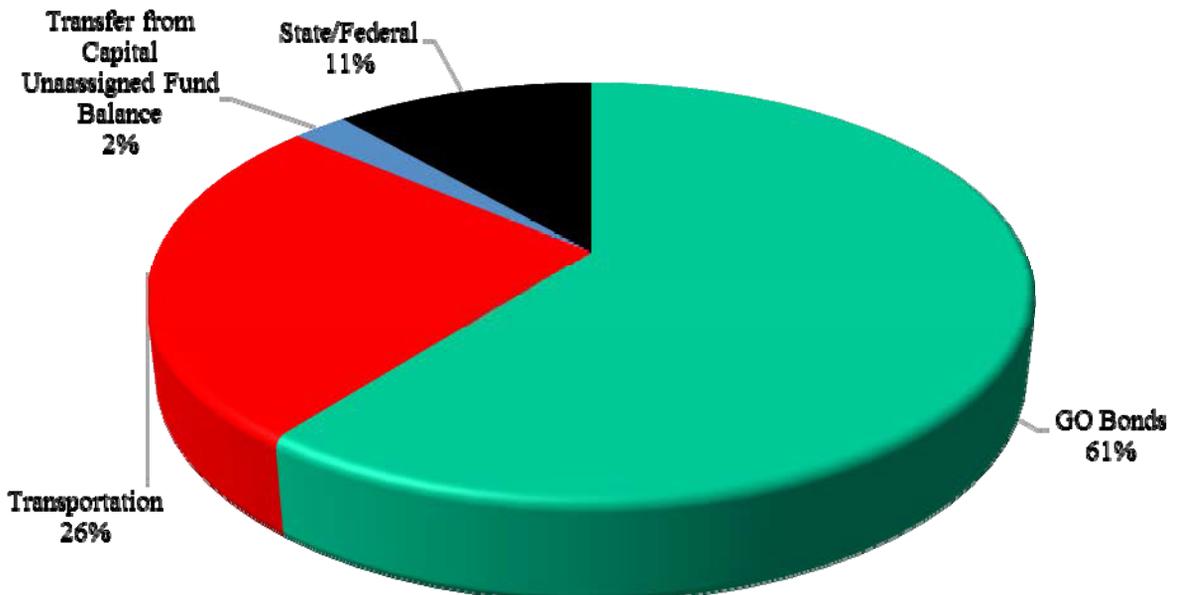
- The CIP includes local grant leveraging funds in the areas of Parks and Recreation and Transportation to pursue state and federal dollars to develop parks and construct road and intersection improvements throughout the county. Without local match funds, the ability to develop and construct such projects 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 pay-go 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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COUNTY, VIRGINIA

**ISLE OF WIGHT CAPITAL IMPROVEMENTS PLAN
SUMMARY BY FUND
FY 2017 - 2026**

PLANNED EXPENDITURES	5 Year Summary							
	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	5 Year Total	6-10 Year Total	10 Year Total
PUBLIC UTILITIES FUND	\$ 2,550,000	\$ 3,600,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 6,750,000	\$ 1,000,000	\$ 7,750,000
STORMWATER FUND	390,000	550,000	550,000	550,000	550,000	2,590,000	2,750,000	5,340,000
GENERAL GOV'T. FUND	5,347,000	16,220,000	14,475,000	1,925,000	4,150,000	42,117,000	76,248,000	118,365,000
TOTAL ALL FUNDS:	\$ 8,287,000	\$ 20,370,000	\$ 15,225,000	\$ 2,675,000	\$ 4,900,000	\$ 51,457,000	\$ 79,998,000	\$ 131,455,000

FUNDING SOURCES	5 Year Summary							
	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	5 Year Total	6-10 Year Total	10 Year Total
Transfer from Public Utility Fund	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,000,000	\$ 1,000,000	\$ 2,000,000
Public Utility Bonds	2,350,000	3,400,000	-	-	-	5,750,000	-	5,750,000
PUBLIC UTILITIES FUND	\$ 2,550,000	\$ 3,600,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 6,750,000	\$ 1,000,000	\$ 7,750,000
Transfer from Stormwater Fund	390,000	550,000	550,000	550,000	550,000	2,590,000	2,750,000	5,340,000
STORMWATER FUND	\$ 390,000	\$ 550,000	\$ 550,000	\$ 550,000	\$ 550,000	\$ 2,590,000	\$ 2,750,000	\$ 5,340,000
State Transportation Funds	\$ 2,866,000	\$ 5,300,000	\$ 4,450,000	\$ -	\$ -	\$ 12,616,000	\$ 14,153,000	\$ 26,769,000
State/Federal Grant Funds	-	-	-	-	-	-	400,000	400,000
Support of Private Contributions	1,650,000	-	-	-	-	1,650,000	3,000,000	4,650,000
Transfer from Capital Unassigned FB	300,000	-	-	-	-	300,000	-	300,000
Cash Transfer from General Fund	381,000	1,025,000	1,125,000	1,125,000	1,050,000	4,706,000	3,550,000	8,256,000
General Obligation Bonds	150,000	9,895,000	8,900,000	800,000	3,100,000	22,845,000	55,145,000	77,990,000
GENERAL GOV'T. FUND	\$ 5,347,000	\$ 16,220,000	\$ 14,475,000	\$ 1,925,000	\$ 4,150,000	\$ 42,117,000	\$ 76,248,000	\$ 118,365,000
TOTAL ALL FUNDS:	\$ 8,287,000	\$ 20,370,000	\$ 15,225,000	\$ 2,675,000	\$ 4,900,000	\$ 51,457,000	\$ 79,998,000	\$ 131,455,000

Annual Operating Impact	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
ANTICIPATED DEBT SERVICE:	\$ -	\$ 235,000	\$ 340,000	\$ -	\$ -
PUBLIC UTILITIES FUND	-	235,000	340,000	-	-
STORMWATER FUND:	-	6,000	-	-	-
GENERAL FUND - OPERATIONS:	-	-	-	(100,000)	-
ANTICIPATED DEBT SERVICE:	-	15,000	989,500	890,000	80,000
GENERAL FUND - CASH TRANSFER:	231,000	644,000	100,000	-	(75,000)
GENERAL GOV'T. FUND	\$ 231,000	\$ 659,000	\$ 1,089,500	\$ 790,000	\$ 5,000

Public Utilities Fund



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ISLE OF WIGHT
COUNTY, VIRGINIA

**CAPITAL IMPROVEMENTS PLAN
PUBLIC UTILITIES FUND
FY 2017 - 2026**

Public Utilities Fund								
Planned Expenditures	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	5 Year Total	6-10 Year Total	10 Year Total
Water Projects								
Capital Maintenance / Line Replcmts	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 750,000	\$ 750,000	\$ 1,500,000
Route 10 Water Extension	2,350,000	3,400,000	-	-	-	5,750,000	-	5,750,000
Sewer Projects								
Capital Maintenance	50,000	50,000	50,000	50,000	50,000	250,000	250,000	500,000
Total Public Utility Fund	\$ 2,550,000	\$ 3,600,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 6,750,000	\$ 1,000,000	\$ 7,750,000

Public Utilities Fund								
Funding Sources	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	5 Year Total	6-10 Year Total	10 Year Total
Transfer from Public Utility Fund	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,000,000	\$ 1,000,000	\$ 2,000,000
Public Utility Bonds	2,350,000	3,400,000	-	-	-	5,750,000	-	5,750,000
Total Public Utility Fund	\$ 2,550,000	\$ 3,600,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 6,750,000	\$ 1,000,000	\$ 7,750,000

Annual Operating Impact	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
Capital Maintenance / Line Replcmts	\$ -	\$ -	\$ -	\$ -	\$ -
Waterline Extensions					
Lawnes Pt to Rushmere Shores	-	-	-	-	-
Route 10 Water Extension	-	-	-	-	-
Capital Maintenance					
Total Public Utility Fund	-	-	-	-	-
Estimated Debt Service:	-	310,000	340,000	-	-
Total Operating Cost	\$ -	\$ 310,000	\$ 340,000	\$ -	\$ -

Water Projects

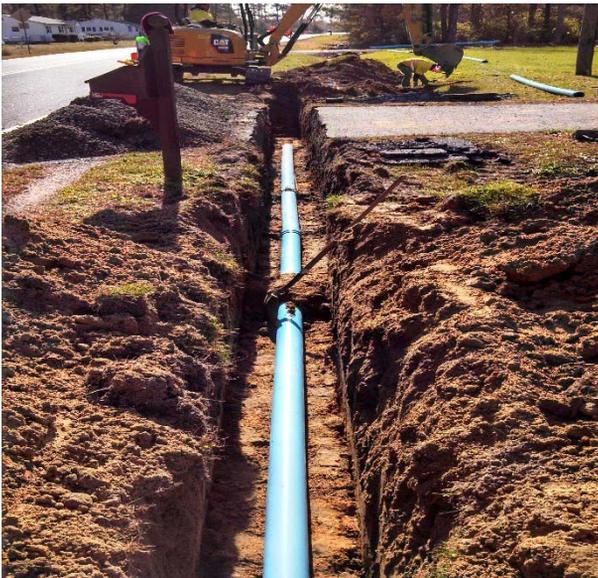


Capital Maintenance/Line Replacements

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 existing water system infrastructure.

<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22-26</u>	<u>Total</u>
\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$750,000	\$1,500,000

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 from the Lawnes Point subdivision to Rushmere Shores and the Route 10 water extension to provide a redundant source and improved flows for the Northern Development Service District water system.

<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22-26</u>	<u>Total</u>
\$2,350,000	\$3,400,000	\$0	\$0	\$0	\$0	\$5,750,000

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 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22-26</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



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COUNTY, VIRGINIA

**CAPITAL IMPROVEMENTS PLAN
STORMWATER FUND
FY 2017 - 2026**

Geographic Information System	5 Year Summary							
Planned Expenditures	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	5 Year Subtotal	6-10 Year Subtotal	10 Year Total
Stormwater BMP Projects	\$ 340,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 2,340,000	\$ 2,500,000	\$ 4,840,000
Stormwater Capital Maintenance	50,000	50,000	50,000	50,000	50,000	250,000	250,000	500,000
Total	\$ 390,000	\$ 550,000	\$ 550,000	\$ 550,000	\$ 550,000	\$ 2,590,000	\$ 2,750,000	\$ 5,340,000

Geographic Information System								
Funding Sources	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	5 Year Subtotal	6-10 Year Subtotal	10 Year Total
Stormwater BMP Projects	\$ 340,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 2,340,000	\$ -	\$ 2,340,000
Stormwater Capital Maintenance	50,000	50,000	50,000	50,000	50,000	250,000	-	250,000
Transfer from Stormwater Fund	390,000	550,000	550,000	550,000	550,000	2,590,000	2,750,000	5,340,000
Total	\$ 390,000	\$ 550,000	\$ 550,000	\$ 550,000	\$ 550,000	\$ 2,590,000	\$ 2,750,000	\$ 5,340,000

Annual Operating Impact	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
Stormwater BMP Projects	\$ -	\$ 6,000	\$ -	\$ -	\$ -
Stormwater Capital Maintenance	-	-	-	-	-
Total Operating Cost	\$ -	\$ 6,000	\$ -	\$ -	\$ -

Stormwater



Stormwater BMP 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. Anticipated projects include stormwater facilities at Rushmere Volunteer Fire Department, Windsor High School, Heritage Park, Westside Elementary School, Hardy Elementary School, Wrenns Mill Convenience Center, Jones Creek Convenience Center, Carrollton Volunteer Fire Department, and at the County's public works facility on Poor House Road. Funding will be provided by the County's Stormwater Management Fund.

<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22-26</u>	<u>Total</u>
\$340,000	\$500,000	\$500,000	\$500,000	\$500,000	\$2,500,000	\$4,840,000

Operating Costs: Projected annual operating costs of \$6,000 per year are anticipated beginning in FY 18 for maintenance of stormwater retention ponds including mowing, debris removal, dredging, inspections, and piping and structure maintenance.



Stormwater Capital Maintenance

The project will provide for the maintenance of county-owned drainage easements including those located on private property that are dangerous to human health and safety. Funding will be used to address defective piping, shrink/swell soils, sink holes, and erosion of embankments to prevent flooding. Funding will be provided from the County's Stormwater Management Fund.

<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22-26</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.



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General Government



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**CAPITAL IMPROVEMENTS PLAN
GENERAL GOVERNMENT FUND
FY 2017 - 2026**

General Government Projects 5 Year Summary								
Planned Expenditures	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	5 Year Subtotal	6-10 Year Subtotal	10 Year Total
Parks & Recreation	\$ 31,000	\$ 475,000	\$ 550,000	\$ 325,000	\$ 250,000	\$ 1,631,000	\$ 2,950,000	\$ 4,581,000
Public Building & Facilities	100,000	250,000	275,000	300,000	300,000	1,225,000	7,700,000	8,925,000
Public Safety	275,000	5,950,000	4,450,000	800,000	1,100,000	12,575,000	4,050,000	16,625,000
Transportation	4,391,000	6,700,000	8,900,000	-	-	19,991,000	28,298,000	48,289,000
Public Schools	250,000	2,545,000	-	-	2,000,000	4,795,000	32,750,000	37,545,000
Economic Development	300,000	300,000	300,000	500,000	500,000	1,900,000	500,000	2,400,000
Total General Government:	\$ 5,347,000	\$ 16,220,000	\$ 14,475,000	\$ 1,925,000	\$ 4,150,000	\$ 42,117,000	\$ 76,248,000	\$ 118,365,000

General Government Projects								
Funding Sources	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	5 Year Subtotal	6-10 Year Subtotal	10 Year Total
State Transportation Funds	\$ 125,000	\$ 5,300,000	\$ 4,450,000	\$ -	\$ -	\$ 9,875,000	\$ 14,153,000	\$ 24,028,000
State/Federal Grant Funds	2,741,000	-	-	-	-	2,741,000	400,000	3,141,000
Cash Proffer Funds	-	-	-	-	-	-	-	-
Support of Private Contributions	1,650,000	-	-	-	-	1,650,000	3,000,000	4,650,000
Transfer from Capital Unassigned FB	-	-	-	-	-	-	-	-
Transfer from Stormwater Fund	-	-	-	-	-	-	-	-
Cash Transfer from General Fund	681,000	1,025,000	1,125,000	1,125,000	1,050,000	5,006,000	3,550,000	8,556,000
General Obligation Bonds	150,000	9,895,000	8,900,000	800,000	3,100,000	22,845,000	55,145,000	77,990,000
Total General Government:	\$ 5,347,000	\$ 16,220,000	\$ 14,475,000	\$ 1,925,000	\$ 4,150,000	\$ 42,117,000	\$ 76,248,000	\$ 118,365,000

Annual Operating Impact	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
Parks & Recreation	\$ -	\$ -	\$ -	\$ (100,000)	\$ -
Public Building & Facilities	-	-	-	-	-
Public Safety	-	-	-	-	-
Transportation	-	-	-	-	-
Public Schools	-	-	-	-	-
Economic Development	-	-	-	-	-
Total Operating Cost	\$ -	\$ -	\$ -	\$ (100,000)	\$ -

**CAPITAL IMPROVEMENTS PLAN
PARKS AND RECREATION
FY 2017 - 2026**

Parks and Recreation 5 Year Summary								
Planned Expenditures	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	5 Year Subtotal	6-10 Year Subtotal	10 Year Total
Parks & Rec-Capital Maintenance	\$ 31,000	\$ 75,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 406,000	\$ 500,000	\$ 906,000
Blackwater River Park (Local Grant Match \$)	-	-	-	175,000	100,000	275,000	500,000	775,000
Bradby Park Development	-	-	-	-	-	-	800,000	800,000
Ft. Boykin Shoreline Stblztn	-	-	-	-	-	-	750,000	750,000
Tylers Beach Development (Local Grant Match \$)	-	-	50,000	50,000	50,000	150,000	100,000	250,000
Heritage Park Community Events Center	-	400,000	400,000	-	-	800,000	-	800,000
Heritage Park Restrooms	-	-	-	-	-	-	300,000	300,000
Total	\$ 31,000	\$ 475,000	\$ 550,000	\$ 325,000	\$ 250,000	\$ 1,631,000	\$ 2,950,000	\$ 4,581,000

Parks and Recreation								
Funding Sources	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	5 Year Subtotal	6-10 Year Subtotal	10 Year Total
State/Federal Grant Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,000	\$ 400,000
Tylers Beach Development (Local Grant Match \$)	-	-	50,000	50,000	50,000	150,000	100,000	250,000
Parks & Rec-Capital Maintenance	31,000	75,000	100,000	100,000	100,000	406,000	500,000	906,000
Heritage Park Community Events Center	-	400,000	400,000	-	-	800,000	-	800,000
Blackwater River Park (Local Grant Match \$)	-	-	-	175,000	100,000	275,000	500,000	775,000
Cash Transfer from General Fund	31,000	475,000	550,000	325,000	250,000	1,631,000	1,100,000	2,731,000
General Obligation Bonds	-	-	-	-	-	-	1,450,000	1,450,000
Total	\$ 31,000	\$ 475,000	\$ 550,000	\$ 325,000	\$ 250,000	\$ 1,631,000	\$ 2,950,000	\$ 4,581,000

Annual Operating Impact	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
Heritage Park Community Events Center				(100,000)	
Total Operating Cost	-	-	-	(100,000)	-

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 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22-26</u>	<u>Total</u>
\$31,000	\$75,000	\$100,000	\$100,000	\$100,000	\$500,000	\$906,000

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 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22-26</u>	<u>Total</u>
\$0	\$0	\$0	\$175,000	\$100,000	\$500,000	\$775,000

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 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22-26</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 25.

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 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22-26</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.

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 1,500 guests and will be constructed with the ability to subdivide into smaller spaces as needed.



<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22-26</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 \$100,000 annually beginning in FY 20 through revenue generated by the rental of the facility.

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 1,500 guests and will be constructed with the ability to subdivide into smaller spaces as needed.

<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22-26</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 \$100,000 annually beginning in FY 20 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 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22-26</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 for water, sewer, and electric utilities beginning in FY 2023.

Parks and Recreation



Fort Boykin Shoreline Stabilization

This historic park along the banks of the James River, which provides public beach access, experiences erosion due to storm events. Funding is programmed to provide for stabilization of the shoreline at Fort Boykin.

<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22-26</u>	<u>Total</u>
\$0	\$0	\$0	\$0	\$0	\$750,000	\$750,000

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

**CAPITAL IMPROVEMENTS PLAN
PUBLIC BUILDINGS AND FACILITIES
FY 2017 - 2026**

Public Building and Facilities							5 Year Summary	
Planned Expenditures	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	5 Year Total	6-10 Year Total	10 Year Total
County Buildings and Facilities								
Capital Maintenance	\$ 100,000	\$ 250,000	\$ 275,000	\$ 300,000	\$ 300,000	\$ 1,225,000	\$ 1,700,000	\$ 2,925,000
Workforce/Higher Learning Center	-	-	-	-	-	-	6,000,000	6,000,000
Total	\$ 100,000	\$ 250,000	\$ 275,000	\$ 300,000	\$ 300,000	\$ 1,225,000	\$ 7,700,000	\$ 8,925,000

Public Building and Facilities								
Funding Sources	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	5 Year Total	6-10 Year Total	10 Year Total
Support of Private Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000,000	\$ 3,000,000
Capital Maintenance	100,000	250,000	275,000	300,000	300,000	-	-	-
Cash Transfer from General Fund	100,000	250,000	275,000	300,000	300,000	1,225,000	1,700,000	2,925,000
General Obligation Bonds	-	-	-	-	-	-	3,000,000	3,000,000
Total	\$ 100,000	\$ 250,000	\$ 275,000	\$ 300,000	\$ 300,000	\$ 1,225,000	\$ 7,700,000	\$ 8,925,000

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 maintaining over 60 public buildings and facilities including 318,000 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 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22-26</u>	<u>Total</u>
\$100,000	\$250,000	\$275,000	\$300,000	\$300,000	\$1,700,000	\$2,925,000

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



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 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22-26</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 2017 - 2026**

Public Safety	5 Year Summary							
Planned Expenditures	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	5 Year Total	6-10 Year Total	10 Year Total
Fire & Rescue:								
Fire/EMS Apparatus Replacements	\$ 125,000	\$ 950,000	\$ 450,000	\$ 800,000	\$ 1,100,000	\$ 3,425,000	\$ 4,050,000	\$ 7,475,000
Sheriff:								
E911 Radio System Replacement	150,000	5,000,000	4,000,000	-	-	9,150,000	-	9,150,000
Total	\$ 275,000	\$ 5,950,000	\$ 4,450,000	\$ 800,000	\$ 1,100,000	\$ 12,575,000	\$ 4,050,000	\$ 16,625,000

Public Safety								
Funding Sources	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	5 Year Total	6-10 Year Total	10 Year Total
State/Federal Grant Funds	\$ 125,000	\$ 950,000	\$ 450,000	\$ 800,000	\$ 1,100,000	\$ 3,425,000	\$ -	\$ 3,425,000
E911 Radio System Replacement	150,000	5,000,000	4,000,000	-	-	-	-	-
General Obligation Bonds	150,000	5,000,000	4,000,000	-	-	9,150,000	4,050,000	13,200,000
Total	\$ 275,000	\$ 5,950,000	\$ 4,450,000	\$ 800,000	\$ 1,100,000	\$ 12,575,000	\$ 4,050,000	\$ 16,625,000

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 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22-26</u>	<u>Total</u>
\$125,000	\$950,000	\$450,000	\$800,000	\$1,100,000	\$4,050,000	\$7,475,000

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

Public Safety

Emergency Communications

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 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22-26</u>	<u>Total</u>
\$150,000	\$5,000,000	\$4,000,000	\$0	\$0	\$0	\$9,150,000

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

**CAPITAL IMPROVEMENTS PLAN
PUBLIC SCHOOLS
FY 2017 - 2026**

Public Schools								
5 Year Summary								
Planned Expenditures	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	5 Year Total	6-10 Year Total	10 Year Total
Carrsville Elementary School (Roof)	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ 350,000	\$ -	\$ 350,000
Windsor Elementary School (Roof)	-	895,000	-	-	-	895,000	-	895,000
Carrollton Elementary School (Roof)	-	1,300,000	-	-	-	1,300,000	-	1,300,000
Smithfield High School Upgrades	-	-	-	-	2,000,000	2,000,000	7,000,000	9,000,000
New Northern Elementary School	-	-	-	-	-	-	22,000,000	22,000,000
Fleet /Bus Garage	-	-	-	-	-	-	750,000	750,000
School Admin Bldg.	-	-	-	-	-	-	3,000,000	3,000,000
Total	\$ -	\$ 2,545,000	\$ -	\$ -	\$ 2,000,000	\$ 4,545,000	\$ 32,750,000	\$ 37,295,000

Public Schools								
5 Year Summary								
Funding Sources	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	5 Year Total	6-10 Year Total	10 Year Total
Carrsville Elementary School (Roof)	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ 350,000	\$ -	\$ 350,000
Windsor Elementary School (Roof)	-	895,000	-	-	-	895,000	-	895,000
Carrollton Elementary School (Roof)	-	1,300,000	-	-	-	1,300,000	-	1,300,000
Smithfield High School Upgrades	-	-	-	-	2,000,000	2,000,000	7,000,000	9,000,000
New Northern Elementary School	-	-	-	-	-	-	22,000,000	22,000,000
Fleet /Bus Garage	-	-	-	-	-	-	750,000	750,000
School Admin. Bldg (Renovtn/Purchase)	-	-	-	-	-	-	3,000,000	3,000,000
General Obligation Bonds	-	2,545,000	-	-	2,000,000	4,545,000	32,750,000	37,295,000
Total	\$ -	\$ 2,545,000	\$ -	\$ -	\$ 2,000,000	\$ 4,545,000	\$ 32,750,000	\$ 37,295,000

Public Schools



New Northern Middle School

The project will provide for the construction of a new, 1,300 student, middle school to serve the northern end of the county. The new middle school will address growth in the student population expected in coming years and allow the School Board to move the sixth grade from Westside Elementary School, keeping the existing elementary school below capacity.

<u>FY 17</u>	<u>FY18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22-26</u>	<u>Total</u>
\$0	\$0	\$0	\$0	\$0	\$22,000,000	\$22,000,000

Operating Costs: The projected annual operating cost of the new middle school is \$1.1M for personnel, maintenance, utilities expenses.



Smithfield High School Upgrades

The project will provide for updating of the HVAC system, bell system, public address systems, and other systems and infrastructure at the high school.

<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22-26</u>	<u>Total</u>
\$0	\$0	\$0	\$0	\$2,000,000	\$7,000,000	\$9,000,000

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

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 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22-26</u>	<u>Total</u>
\$0	\$0	\$0	\$0	\$0	\$750,000	\$750,000

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

School Administration Building



The project will provide for a new or renovated central office building for Isle of Wight County Schools. 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 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22-26</u>	<u>Total</u>
\$0	\$0	\$0	\$0	\$0	\$3,000,000	\$3,000,000

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

**CAPITAL IMPROVEMENTS PLAN
TRANSPORTATION
FY 2017 - 2026**

Transportation 5 Year Summary								
Planned Expenditures	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	5 Year Total	6-10 Year Total	10 Year Total
Rd. Reconstr - Rt 620 Broadwater (Match to 50/50)	\$ 450,000	\$ -	\$ -	\$ -	\$ -	\$ 450,000	\$ -	\$ 450,000
Turner Drive Turn Lane (100% RSTP)	-	300,000	-	-	-	300,000	-	300,000
Nike Park Road Extension (50/50)	-	2,800,000	8,900,000	-	-	11,700,000	-	11,700,000
Rd. Reconstr. - Rt. 603 Blackwater (100% HSIP)	-	3,600,000	-	-	-	3,600,000	-	3,600,000
Intersctn - 460/Old Mill Signal (100% RSTP)	-	-	-	-	-	-	258,000	258,000
Transportation Plan Update and Mapping Tool (Local)	-	-	-	-	-	-	250,000	250,000
Multimodal WSES Sidewalk	841,000	-	-	-	-	841,000	-	841,000
Nike Park Trail	3,100,000	-	-	-	-	3,100,000	-	3,100,000
Intersection - Rt. 460/258 (50/50)	-	-	-	-	-	-	5,890,000	5,890,000
Rattlesnake Trail Paving (50/50)	-	-	-	-	-	-	900,000	900,000
Road Widening 258 (50/50)	-	-	-	-	-	-	21,000,000	21,000,000
Total	\$ 4,391,000	\$ 6,700,000	\$ 8,900,000	\$ -	\$ -	\$ 19,991,000	\$ 28,298,000	\$ 48,289,000

Transportation								
Funding Sources	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	5 Year Total	6-10 Year Total	10 Year Total
Morgart's Beach Rd. (SYIP/Local)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Turner Drive Turn Lane (100% RSTP)	-	300,000	-	-	-	300,000	-	-
Nike Park Road Extension (50/50)	-	1,400,000	4,450,000	-	-	5,850,000	-	-
Rd. Reconstr. - Rt. 603 Blackwater (100% HSIP)	-	3,600,000	-	-	-	3,600,000	-	-
State Transportation Funds	2,741,000	5,300,000	4,450,000	-	-	12,491,000	14,153,000	26,644,000
Cash Transfer from General Fund	-	-	-	-	-	-	250,000	250,000
Public/Private Project Contributions	1,650,000	-	-	-	-	1,650,000	-	-
Rd. Reconstr - Rt 620 Broadwater (Match to 50/50)	-	-	-	-	-	-	-	-
Nike Park Road Extension (50/50)	-	1,400,000	4,450,000	-	-	5,850,000	-	-
General Obligation Bonds	1,650,000	1,400,000	4,450,000	-	-	7,500,000	13,895,000	21,395,000
Total	\$ 4,391,000	\$ 6,700,000	\$ 8,900,000	\$ -	\$ -	\$ 19,991,000	\$ 28,298,000	\$ 48,289,000

Transportation



Road Reconstruction – Rt. 620 Broadwater

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. Funding programmed will serve as the County’s 50% local match to VDOT Revenue Sharing dollars.

<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22-26</u>	<u>Total</u>
\$450,000	\$0	\$0	\$0	\$0	\$0	\$450,000

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



Turner Drive Turn Lane

The project will provide for a 150 foot turn lane from Route 644 onto Route 10 at Smithfield High School to improve safety and traffic flow. The project will be funded 100% with State Regional Surface Transportation Program (RSTP) funds.

<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22-26</u>	<u>Total</u>
\$	\$300,000	\$0	\$0	\$0	\$0	\$300,000

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

Transportation

Nike Park Road Extension

This project will provide for the construction of an extension of Nike Park Road and intersection improvements as approved in the Brewer's 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 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22-26</u>	<u>Total</u>
\$0	\$2,800,000	\$8,900,000	\$0	\$0	\$0	\$11,700,000

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



Road Reconstruction – Rt. 603 Blackwater Road

The project will provide for the reconstruction of 1.3 miles of Route 603 to include utility relocations, widening, shoulder reconstruction, and paving. The project will be 100% funded by Federal Highway Safety Improvement Program (HSIP) funds.

<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22-26</u>	<u>Total</u>
\$0	\$3,600,000	\$0	\$0	\$0	\$0	\$3,600,000

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

Transportation

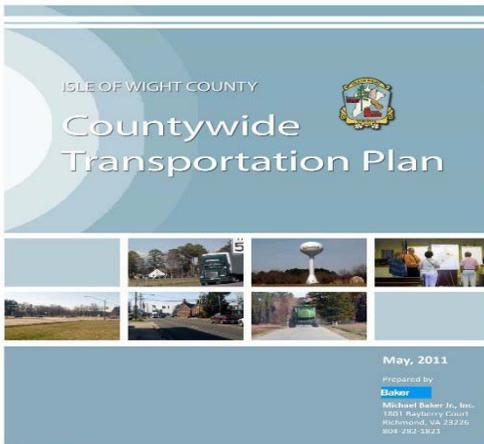


Intersection Improvements – Route 460/Old Mill Signalization

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. The project will be 100% funded with State Regional Surface Transportation Program (RSTP) funds.

<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22-26</u>	<u>Total</u>
\$0	\$0	\$0	\$0	\$0	\$258,000	\$258,000

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



Transportation Plan Update and Mapping Tool

The project will provide for the update of the Countywide Transportation Plan with the goals of formalizing the project ranking and estimating system; updating the list of projects, scope, estimates, and ranking for the top 20 to 30 projects; and the creation of GIS layers for existing and proposed infrastructure such as sidewalks, intersections, and signals.

<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22-26</u>	<u>Total</u>
\$0	\$0	\$0	\$0	\$0	\$250,000	\$250,000

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

Transportation



Intersection – Rt. 460/258

The project will provide improved traffic flow and safety through the addition of a left turn lane at both approaches on Route 258 and the addition of a right turn lane on all four approaches of the intersection. Project funding will be split between VDOT Revenue Sharing funds (50%) and General Obligation Bonds (50%).

<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22-26</u>	<u>Total</u>
\$0	\$0	\$0	\$0	\$0	\$5,890,000	\$5,890,000

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



Rattlesnake Trail Paving

The project will provide for the paving of 2.1 miles of roadway on Rattlesnake Trail through the Rural Rustic Roads paving program. Project funding will be split between VDOT Revenue Sharing funds (50%) and General Obligation Bonds (50%).

<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22-26</u>	<u>Total</u>
\$0	\$0	\$0	\$0	\$0	\$900,000	\$900,000

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

Transportation

Road Widening Rt. 258

The project will provide for the reconstruction as an improved four-lane divided facility with access management, including center median with turn lanes, as well as dedicated bicycle lanes, from Route 620 to the Route 10 bypass. The project was identified in both the 2011 Countywide Transportation Plan and the 2009 Countywide Bike and Pedestrian Plan. The project will be funded through a combination of VDOT Revenue Sharing funds (50%) and General Obligation Bonds (50%).



<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22-26</u>	<u>Total</u>
\$0	\$0	\$0	\$0	\$0	\$21,000,000	\$21,000,000

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

**CAPITAL IMPROVEMENTS PLAN
ECONOMIC DEVELOPMENT
FY 2017 - 2026**

Economic Development							5 Year Summary	
Planned Expenditures	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	5 Year Total	6-10 Year Total	10 Year Total
STH Intermodal Permit Ready Sites	\$ 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

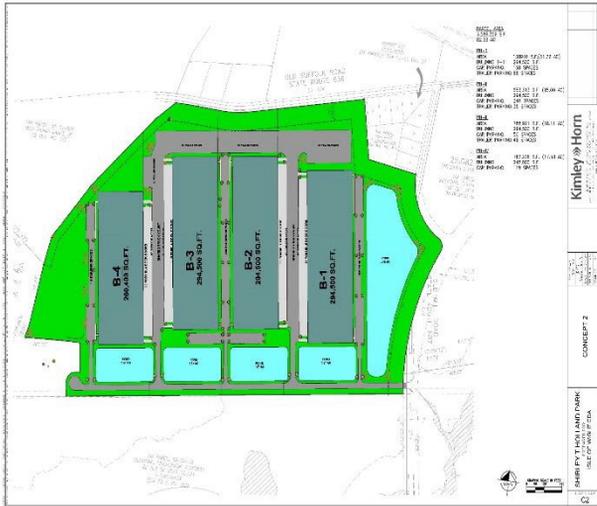
Economic Development							5 Year Summary	
Funding Sources	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	5 Year Total	6-10 Year Total	10 Year Total
Transfer from Capital Unassigned FB	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ -	\$ 300,000
STH Intermodal Permit Ready Sites	-	300,000	300,000	500,000	500,000	-	-	-
Cash Transfer from General Fund	-	300,000	300,000	500,000	500,000	1,600,000	500,000	2,100,000
Total	\$ 300,000	\$ 300,000	\$ 300,000	\$ 500,000	\$ 500,000	\$ 1,900,000	\$ 500,000	\$ 2,400,000

Economic Development

Shirley T. Holland

Intermodal Park Permit Ready Sites

The project will provide for the construction of permit-ready sites to accommodate a minimum of a 250,000 square foot building expandable up to 350,000 square feet in the Shirley T. Holland Intermodal Park. Permit-Ready sites will enhance the marketability of the intermodal park to prospective businesses and developers by having sites that are cleared of all environmental permits and mitigation, cultural resources surveys, grading, and utilities and access roads in place.



<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22-26</u>	<u>Total</u>
\$300,000	\$300,000	\$300,000	\$500,000	\$500,000	\$1,900,000	\$2,400,000

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

APPENDIX



Local Roots, Global Reach

ISLE OF WIGHT
COUNTY, VIRGINIA

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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 2016-2017 is as follows:

	<u>Principal & Interest</u>
General Fund	\$ 3,947,498
School Operating Fund	3,141,075
Public Utility Fund	<u>1,725,603</u>
	<u>\$ 8,814,176</u>

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: 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 organizational 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 Anglicization of the indigenous name, which was renamed Isle of Wight County in 1637, after the island off the south coast of 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,

COMMUNITY PROFILE

Christopher Lawne, and James Peterson (among others), though the Native American name went through multiple Anglicizations, 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 southwestern 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

Smithfield Packing Company
 Isle of Wight County School Board
 Keurig Green Mountain, Inc.
 County of Isle of Wight
 International Paper Company
 Food Lion
 C.R. England, Inc.
 Packers Sanitation Service, Inc.
 Cost Plus, Inc.
 Smithfield Foods
 Riverside Regional Medical Center
 Farm Fresh
 Peninsula Metropolitan YMCA
 Isle of Wight Academy
 Consulate Health Care of Windsor
 Town of Smithfield
 Premium Pet Health LLC
 ST Tissue, LLC
 Smithfield Station
 Presbyterian Homes & Family Services

Source: Virginia Employment Commission, Qtr. Census of Employment and Wages, 4th Qtr. 2015

Employment by Industry

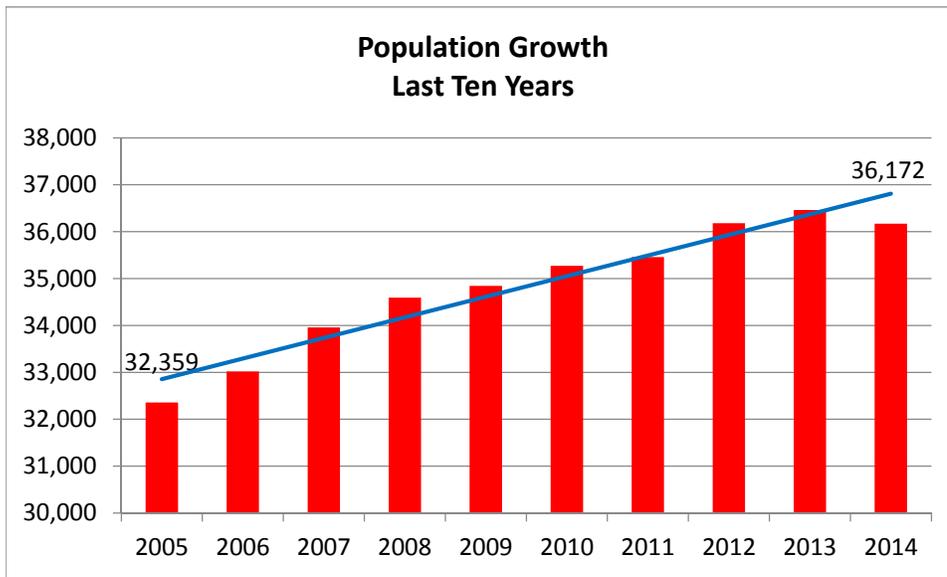
	<u>2005</u>	<u>2015</u>	<u>Percent Change</u>
Wholesale Trade	187	484	158.8%
Professional, Scientific, and Technical Services	183	370	102.2%
Administrative and Support and Waste Management	214	417	94.9%
Agriculture, Forestry, Fishing and Hunting	150	193	28.7%
Health Care and Social Assistance	570	694	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

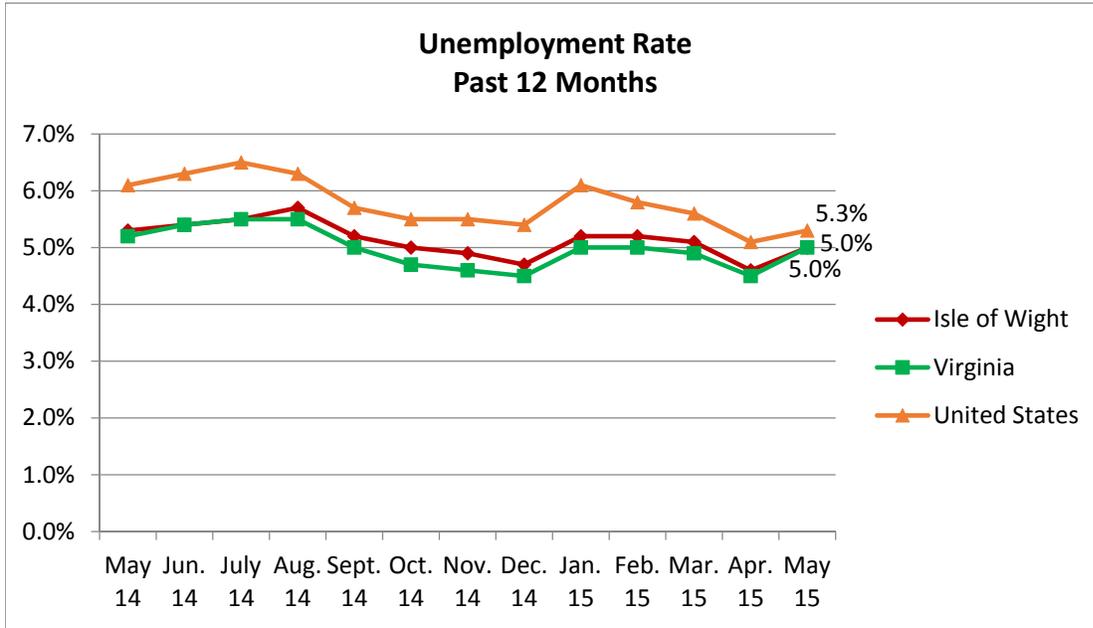
Principal Real Estate Taxpayers

	<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%

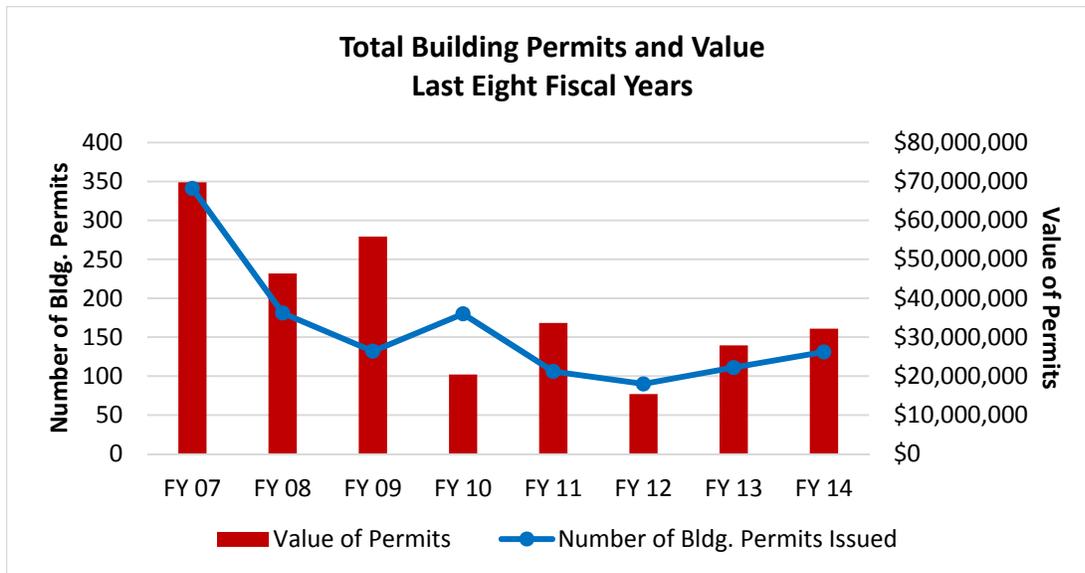


Source: Weldon Cooper Center for Public Service

COMMUNITY PROFILE

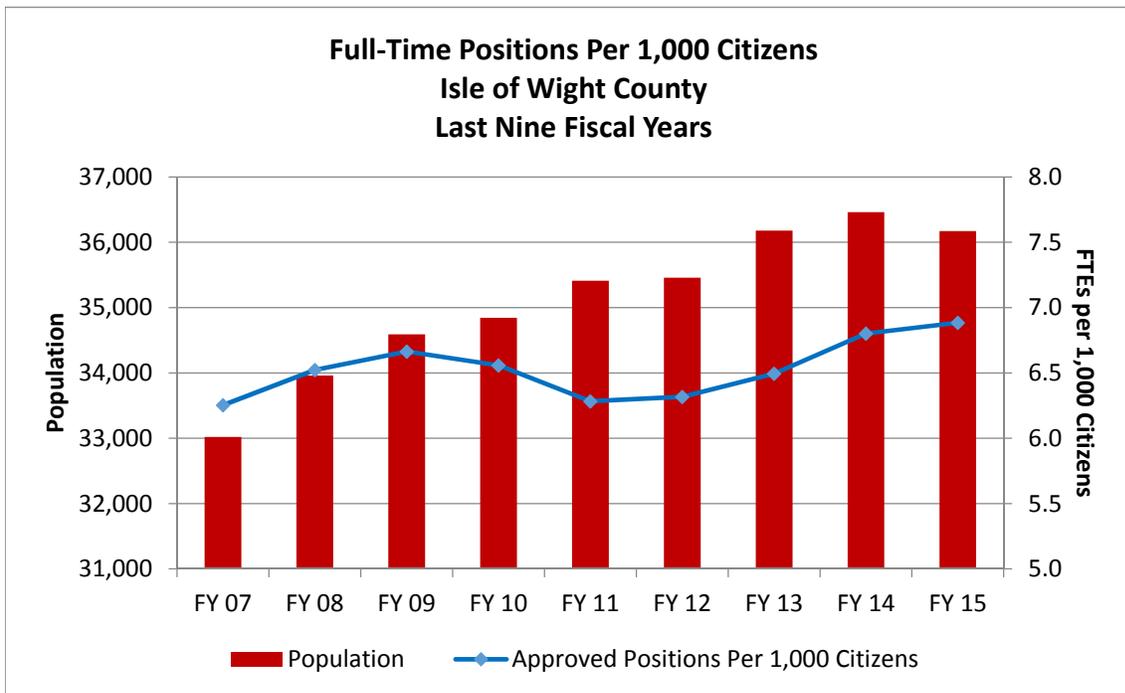
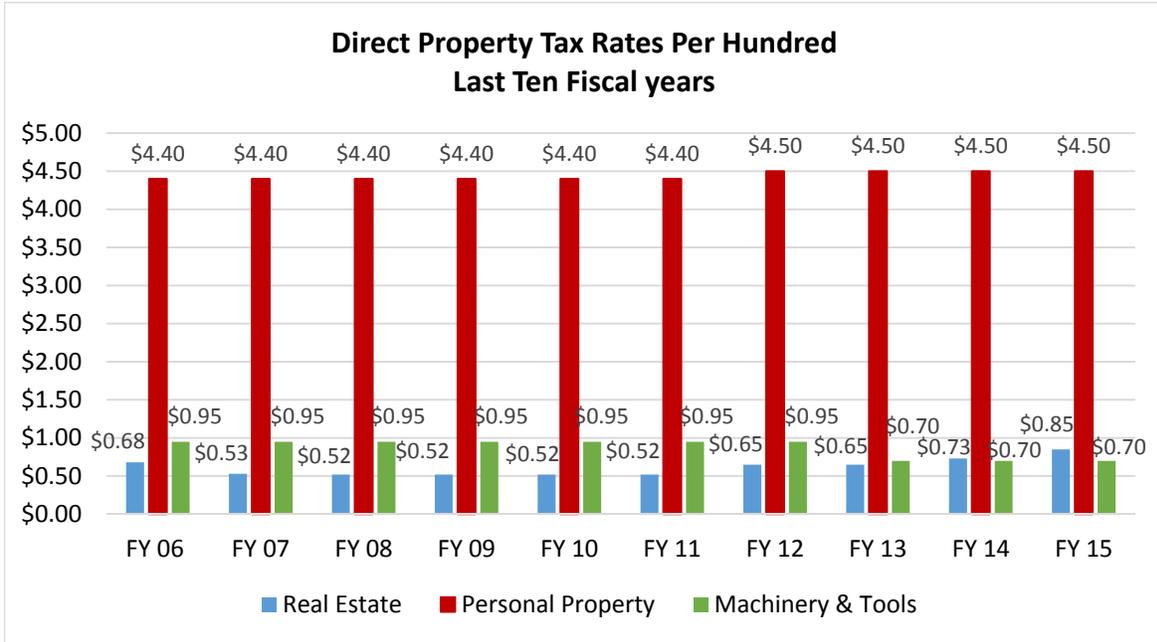


Source: Virginia Employment Commission



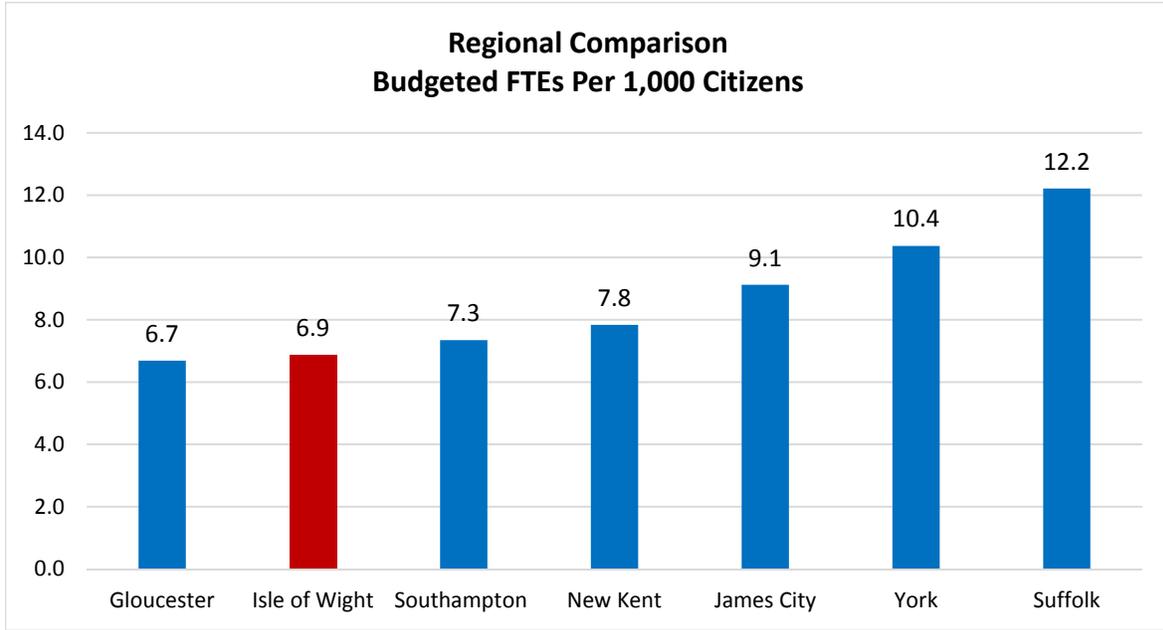
Source: Comprehensive Annual Financial Report, FY 2014

COMMUNITY PROFILE

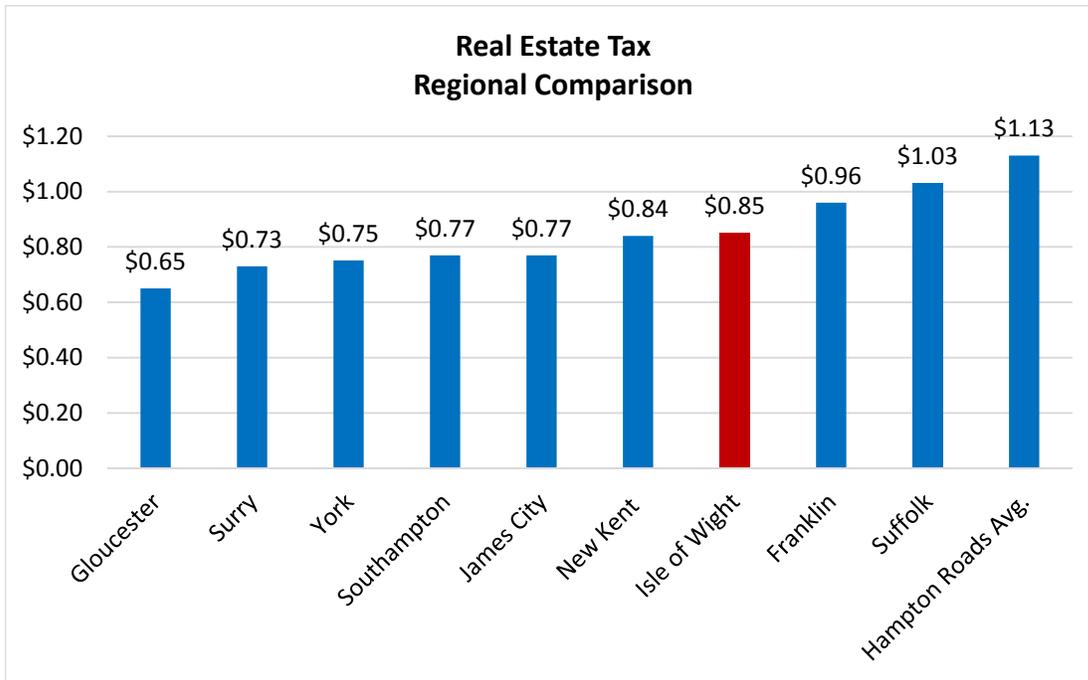


Source: Weldon Cooper Center for Public Service, Population Estimates
Isle of Wight County Adopted Operating Budgets, FY 2007-FY 2015

COMMUNITY PROFILE



Source: Weldon Cooper Center for Public Service, Population Estimates
FY 15 Operating Budgets – Gloucester, Isle of Wight, James City County, York, and Suffolk

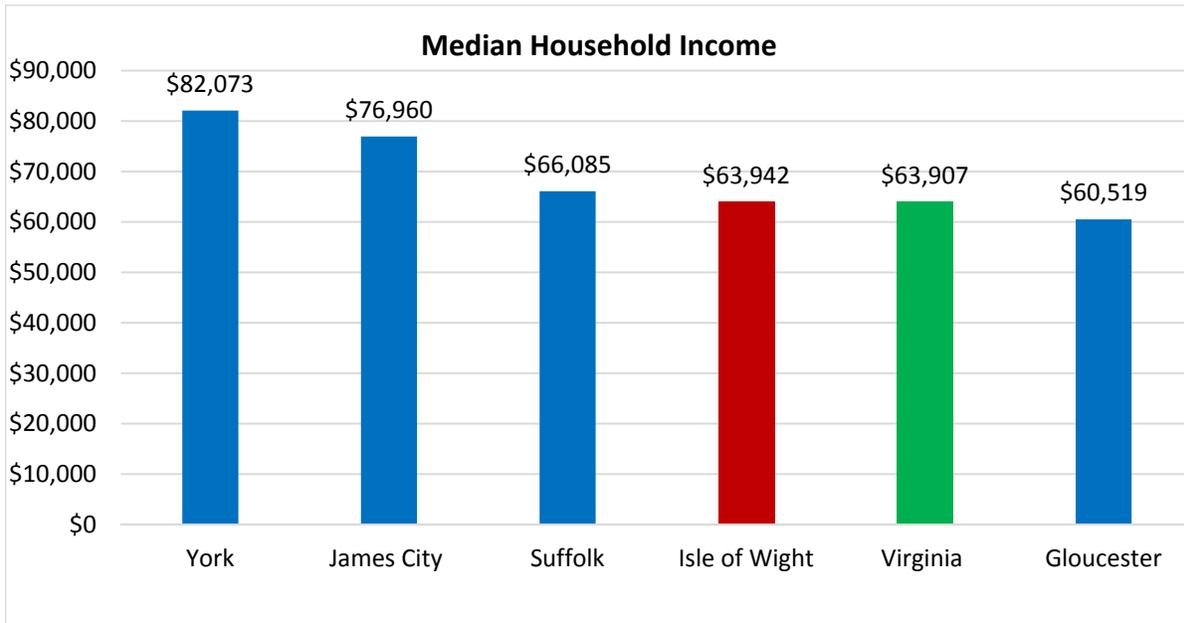


Source: FY 15 Operating Budgets, Gloucester, Surry, York, Southampton, James City, New Kent, Isle of Wight, Franklin, Suffolk, Avg. Hampton Roads – Operating Budgets of All Cities and Counties in Hampton Roads

COMMUNITY PROFILE

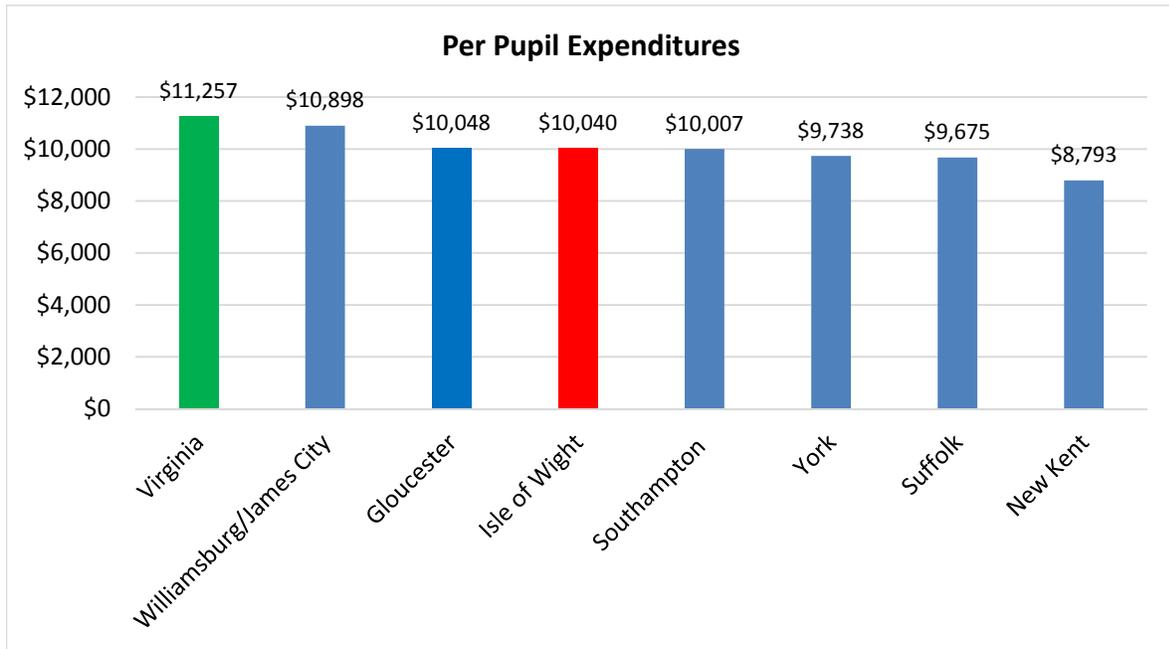


Source: FY 15 Operating Budgets, Gloucester, York, James City, Suffolk, Isle of Wight, Franklin,



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, 2016 AND ENDING JUNE 30, 2017, 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 2016-2017, dated April 1, 2016, along with the associated Uniform Fee Schedule attached hereto as Exhibit A, and submitted by the County Administrator, as amended by the Isle of Wight County Board of Supervisors, is approved as the County budget for the fiscal year beginning July 1, 2016, and ending June 30, 2017.

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, as amended, for County operations for the fiscal year beginning July 1, 2016, and ending June 30, 2017, in the following fund amounts are 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.

<u>Fund</u>	<u>2016-2017</u>
General Fund	\$ 71,006,849
Capital Projects Fund	8,537,000
Debt Service Fund	7,008,573
Grants Fund	199,314
Emergency 911 Fund	1,587,096
County Fair Fund	399,337
Heritage Park Concert Series Fund	247,000
Social Services Fund	3,234,646
Comprehensive Services Act Fund	429,297
Technology Services Fund	1,017,279
Risk Management Fund	554,303
Public Utility Fund	9,873,376
Stormwater Management Fund	1,707,208

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, 2016, and ending June 30, 2017:

<u>Educational Category</u>	<u>2016-2017</u>
Instruction	\$ 44,618,757
Administration, Attendance and Health	2,344,472
Pupil Transportation	3,631,463
Operation and Maintenance	5,056,868
School Food Serv./Other Non-Instr. Operations	2,094,749
Facilities	0
Debt and Fund Transfers	0

Technology	2,092,045
Contingency Reserves	0
Total Funds Budget	\$ 59,838,354

- 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, 2017. 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, 2017, 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 2016-2017 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 2016-2017 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, 2016, 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, 2016 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's General Fund pursuant to Section 22.1-100 of the Code of Virginia for the purpose of replenishment of the Unassigned Fund Balance for payments made by the County on behalf of the Isle of Wight County School Board to comply with the Davis-Bacon Act for the Georgie D. Tyler Middle School project.
- Section 11: The payment and settlement, made during the 2016-2017 Fiscal Year, of any claim of any kind against the County; and final judgments, with interest and costs, obtained against the County during the 2015-2016 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 2016-2017.
- 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, 2016, and it shall not be published.

Adopted this 10th day of May, 2016.



Rex Alphin, Chairman
Isle of Wight County, Virginia,
Board of Supervisors

Attest:


Carey Mills Storm, Clerk

Approved as to form:

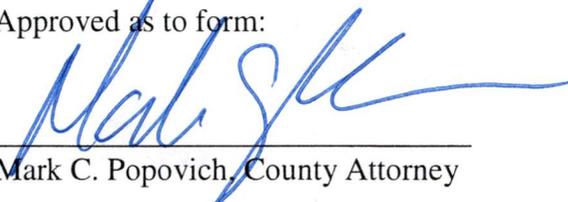

Mark C. Popovich, County Attorney

EXHIBIT A

**ISLE OF WIGHT COUNTY
UNIFORM FEE SCHEDULE FOR
FISCAL YEAR 2016-2017**

**ISLE OF WIGHT COUNTY
UNIFORM FEE SCHEDULE
FISCAL YEAR 2016-2017**

Fees	Fiscal Year 2015-2016	Fiscal Year 2016-2017
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	150.00	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		
Custom Query, Tape, CD-ROM (material plus programmers time)	15.00	20.00
Land Use Application	50.00	50.00
Rehabilitated Structure Application Fee	20.00	20.00
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 2016-2017**

Fees	Fiscal Year 2015-2016	Fiscal Year 2016-2017
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	2.00	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 2016-2017**

Fees	Fiscal Year 2015-2016	Fiscal Year 2016-2017
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	175.00	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 2016-2017**

Fees	Fiscal Year 2015-2016	Fiscal Year 2016-2017
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	35.00	35.00
Dog Obedience	125.00	125.00
Mixed Martial Arts (1person /2 people/3people/4 or more people)	50/80/90/100	50/80/90/100
Quick Start Tennis (10 & Up)	22.00	22.00
Beginner Youth Tennis	30.00	30.00
Beginner Adult Tennis	30.00	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	25.00	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	Cost	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 2016-2017**

Fees	Fiscal Year 2015-2016	Fiscal Year 2016-2017
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 2016-2017**

Fees	Fiscal Year 2015-2016	Fiscal Year 2016-2017
Skating Rink		
Admission with skates	0.00	0.00
Admission without skates	0.00	0.00
Skating Rink RENTAL		
2 Hour (40 people or less)	0.00	0.00
3 Hour (40 people or less)	0.00	0.00
addition person over 40	0.00	0.00
Skating Rink Building RENTAL (non skate)		
2 Hour Rental (Residents/Non Residents)	0.00	0.00
Additional hours (Residents/Non Residents)	0.00	0.00
Fee Waivers / Discounts		
IWC Employees with ID Badge : public skating session at the Rink	0.00	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
Commercial Vendor Tent Space (10 x 10)		100.00
Commercial Vendor Tent Space (10 x 20)		150.00
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
Craft Vendor (10 x 20) Outside Tent Space		85.00
Craft Vendor (10 x 10) Outside Tent Space		50.00
Corn Hole Registration Fee		10.00
Tables	5.00	5.00
One Day ONLINE ONLY 1/2 off Fair Tickets Fri., Sat., Sun.		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 free	10.00 (ages 13 and up), 5.00 (ages 5-12), 4 and under are free
Premium Concerts Tickets	\$10 for 200 seats	\$10 for 200 seats
Car Load Night	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
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
Truck & Tractor Pull		30.00 for Truck VIP Spots; 15.00 Admission Price (ages 11 and up), 8.00 (ages 10 and under)
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 2016-2017**

Fees	Fiscal Year 2015-2016	Fiscal Year 2016-2017
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
Fire Hydrant Meter Deposit		1,000.00
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	2.5% of total utility construction costs with \$2,800 minimum fee	2.5% of total utility construction costs with \$2,800 minimum fee

**ISLE OF WIGHT COUNTY
UNIFORM FEE SCHEDULE
FISCAL YEAR 2016-2017**

Fees	Fiscal Year 2015-2016	Fiscal Year 2016-2017
Water:		
Meter Charge:		
5/8-3/4 inch	31.56	31.56
1 inch	103.95	103.95
1 1/2 inch	117.56	117.56
2 inch	159.63	159.63
Fire Hydrant Meter Deposit		159.63
Consumption Charges (Rate per 1,000 Gallons):		
0-50,000 gal.	8.84	9.68
Over 50,000 gal.	7.80	8.54
Un-metered (Bi-monthly)	113.23	113.23
Residential Connection Fees		
5/8-3/4 inch	4,000.00	4,000.00
1 inch	10,000.00	10,000.00
1 1/2 inch	20,000.00	20,000.00
2 inch	32,000.00	32,000.00
Multi-Residential Facilities (Apartment, Condo, Duplex, etc.)		
Per EDU	4,000.00	4,000.00
Hotel, Motel, Hospital, etc.		
Per EDU	4,000.00	4,000.00
Commercial Connection Fees		
5/8-3/4 inch	6,000.00	6,000.00
1 inch	15,000.00	15,000.00
1 1/2 inch	30,000.00	30,000.00
2 inch	48,000.00	48,000.00
3 inch	90,000.00	90,000.00
4 inch	150,000.00	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	6.04	6.04
6,001-15,000 gals.	6.04	6.04
15,001 and above	No Charge	No Charge
Un-metered (Bi-monthly)	57.84	57.84
Commercial Sewer Rate per 1,000 Gallons		
Hotel, Hospital, Restaurants, Shopping Centers, etc.	6.04	6.04
Industrial Facility Rate per 1,000 Gallons		
0-20,000 gals	6.04	6.04
20,001 and above	4.80	4.80
Residential Connection Fees		
5/8-3/4 inch	3,700.00	3,700.00
1 inch	9,300.00	9,300.00
1 1/2 inch	18,600.00	18,600.00
2 inch	29,800.00	29,800.00
Multi-Residential Facilities (Apartment, Condo, Duplex, etc.)		
Per EDU Plus Meter Fee	3,700.00	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 Plus Meter Fee.	3,700.00	3,700.00
Commercial Connection Fees		
Same as above plus a charge per gross square foot of floor area (\$150,000 max)	0.00	0.00
5/8-3/4 inch	5,600.00	5,600.00
1 inch	14,000.00	14,000.00
1 1/2 inch	28,000.00	28,000.00
2 inch	44,800.00	44,800.00
3 inch	84,000.00	84,000.00
4 inch	140,000.00	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 2016-2017**

Fees	Fiscal Year 2015-2016	Fiscal Year 2016-2017
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 * ERU Impervious Area = 3,200 sq. ft.	6.00 per month/ERU *	6.00 per month/ERU *
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)	2.5% of total utility construction costs with \$2,800 minimum fee	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	0.00	0.00

**ISLE OF WIGHT COUNTY
UNIFORM FEE SCHEDULE
FISCAL YEAR 2016-2017**

Fees	Fiscal Year 2015-2016	Fiscal Year 2016-2017
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	30.00	30.00
11 to 30 pages	45.00	45.00
31 or more pages	70.00	70.00
County Land Disturbance Permit	0.00	0.00
TOURISM		
Guided Group Tours	\$85 large bus/\$45 small bus	\$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	95.00
Olden Days Booth Fee	75.00	75.00
Parade Entry Fee	20.00	20.00
Visitor Center Panel	100.00	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	35.00	35.00
90 Day Late Fee	30.00	30.00
Set off Fee	25.00	25.00



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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, County Fair and Heritage Park Concert Fund.

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.



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ADOPTED OPERATING & CAPITAL BUDGET • FISCAL YEAR 2016-2017

COVER PHOTOS: (top right) JENNIFER CARY, (bottom right) SHIRLEY WHITENACK, (left) GINGER HILL