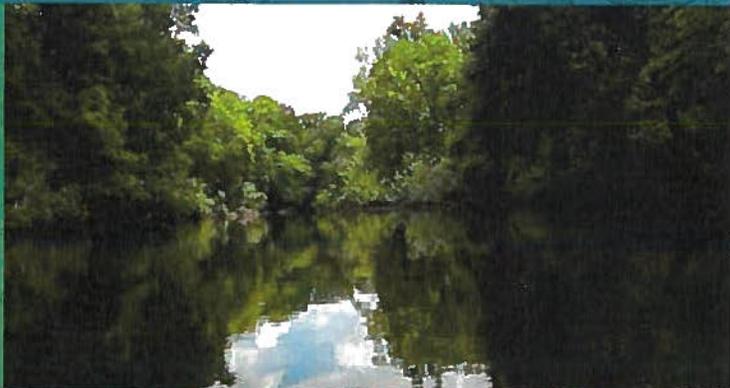


ISLE OF
WIGHT
COUNTY,
VIRGINIA

Adopted Operating and Capital Budget

1.21239 1.21255 1.21281
ENG abc| ✓
(-) 0999 hy
STO RCL



0.98960

1.02723

1.01286

1.0170

1.0165

1.0160

1.0155

1.0150

1.0145



0.99034

0.99404

1.02887

1.03686

1.01617

1.01722

78.170

78.548

1.55361

1.56320

0.99034

0.99404

1.02887

1.03686

1.01617

1.01722



0.79182

0.79986

121.455

122.652

FISCAL YEAR

2014 2015

FY 2014-2015 Operating & Capital Budget

Table of Contents

I.	County Administrator’s Message	1
II.	Budget Document Overview	
	How to Read the Budget Document.....	5
	Board of Supervisors.....	6
	Board Priority Areas.....	7
	County Organization Chart.....	8
	Strategic Planning and Budget Development Process.....	9
	Budget Development Calendar.....	12
	County Financial Structure.....	13
	Financial Policies.....	16
III.	Fund Summaries and Detail	
	Annual Operating & Capital Budget by Fund.....	54
	Where the Money Comes From.....	55
	Where the Money Goes.....	56
	Executive Summary By Fund.....	57
	All Funds Revenues and Expenditures.....	72
	Revenue Analysis.....	74
	General Fund Revenue Summary.....	79
	General Fund Expenditure Summary.....	82
	Specific General Fund Revenue and Expenditure Detail:	
	General Government:	
	Board of Supervisors.....	84
	County Administrator.....	86
	Budget and Finance.....	88
	County Attorney.....	90
	Human Resources.....	92
	Commissioner of the Revenue.....	94
	Assessment.....	96

FY 2014-2015 Operating & Capital Budget

Table of Contents

Treasurer	98
Purchasing	100
Insurances	102
Electoral Board/Registrar	104
Judicial:	
Circuit Court - Judges.....	106
General District Court	108
Western Tidewater Community Corrections	110
Juvenile and Domestic Relations.....	112
Juvenile Accountability Program	114
Fifth District Court Services Unit	116
Clerk of the Circuit Court.....	118
Commonwealth Attorney	120
Public Safety	
Sheriff	122
Animal Control.....	124
Transfer to E-911	126
Fire & Rescue - Response	128
Fire & Rescue – Emergency Management and Billing	130
Western Tidewater Regional Jail.....	132
Codes Inspections.....	134
Public Works:	
General Services.....	136
General Services - Engineering	138
General Services – Refuse Collection and Disposal.....	140
General Services – Building Maintenance	142
Health & Welfare:	
Transfer to Social Services Fund.....	144
Transfer to Section 8 Housing Fund.....	146

FY 2014-2015 Operating & Capital Budget

Table of Contents

Transfer to Comprehensive Services Act (CSA) Fund.....	148
Western Tidewater Health District	150
Western Tidewater Community Services Board	152
Education:	
Transfer to Schools	154
Parks, Recreation & Cultural:	
Parks & Recreation.....	156
Transfer to the County Fair.....	160
Historic Resources Division	162
Blackwater Regional Library.....	164
Community Development:	
Planning & Zoning	166
Economic Development	168
Tourism.....	170
Communications.....	172
Virginia Cooperative Extension	174
Other Public Services:	
Local and Regional Organizations	176
Non-Departmental.....	178
Special Revenue Fund Specific Revenue and Appropriation Detail	
Emergency 911 Fund.....	180
Social Services Fund	183
Section 8 Housing Fund	186
Comprehensive Services Act (CSA) Fund	189
County Fair Fund.....	192
Grants Fund	195
Enterprise Fund Specific Revenue and Appropriation Detail	
Public Utilities Fund.....	198
Stormwater Management Fund.....	204

FY 2014-2015 Operating & Capital Budget

Table of Contents

Internal Service Fund Revenue and Appropriation Detail

Technology Services Fund	207
Risk Management Fund	210

School Operating Fund Revenue and Appropriation Detail

School Operating Fund	213
-----------------------------	-----

Debt Service Fund Revenue and Appropriation Detail	216
--	-----

Capital Project Fund Revenue and Appropriation Detail	219
---	-----

IV. Appendices of Supporting Documents

Personnel Summary	222
Debt Service	224
Community Profile	226
Budget Adoption Ordinance	236
Fee Schedule	240
Glossary of Terms	249

COUNTY ADMINISTRATOR'S MESSAGE





Local Roots, Global Reach

ISLE OF WIGHT COUNTY, VIRGINIA

July 29, 2014

The Honorable Board of Supervisors
Isle of Wight, Virginia

Dear Board Members:

Attached is the adopted Fiscal Year (FY) 2014-2015 Operating & Capital Budget. The adopted FY 15' budget addresses the operational and capital needs of the 14 funds required for the operation of County services in the amount of **\$152,488,680**. The adopted General Operating Fund Budget is recommended for funding of **\$69,137,186**, an **increase of \$7,882,285 or 11%** over the current fiscal year.

As you are aware, the County faced a **\$7.9M gap** heading into FY 15' due to previous commitments and budgetary imbalances as well as rising costs for jail detention, risk insurances, and other general operating expenses. In addition to this financial reality, the County has not been meeting its core service requirements despite the hard work and dedication of our employees who have sacrificed themselves for many years by going above and beyond the call of duty without additional compensation and despite not having appropriate equipment, manpower, and, in some cases the training necessary to perform essential duties. The adopted FY 15' budget addresses the need for financial and operational stabilization to improve the financial health of the County and delivery of core services to our citizens.

In order to stabilize the County's financial position and address core services, the adopted FY 15' budget has been developed based on the implementation of a 3 year transition plan to achieve a balanced budget matching current revenues to the current expenses with no draw from fund balance. The 3 year plan includes a **\$3.2M** draw in Year 1 (FY 15') from the General Fund Unassigned Fund Balance and **\$1.6M** in Year 2 (FY 16') with no utilization of fund balance projected in Year 3 (FY 17'). The adopted FY 15' budget and Year 1 of the 3 year plan includes a **\$.10 tax rate adjustment** to cover the **FY 14 operating deficit of \$3.9M** and **\$.02 tax rate adjustment** to provide increased funding to Isle of Wight County Public Schools. The adopted FY 15' budget also includes funding to support the operating deficit of the Public Utility Fund budget of **\$5.955M** which includes **\$3.2M** in annual contracted Western Tidewater Water Authority (WTWA) water reservation fees.

The goals of the adopted FY 15' budget are as follows:

- 1) **Provide Adequate Funding to Support Core Service Priorities** – Address core service priorities and ensure that staff are equipped to deliver high quality services to our citizens.
- 2) **Balance Service Demands with Minimal Tax Impact to Citizens and Businesses** – The adopted FY 15' budget provides for a real estate tax rate of **\$.85 per \$100** of assessed value to meet the County's financial obligations. The real estate tax rate has been increased **\$.10 per \$100** of assessed value to address the FY 14' operating deficit and an additional **\$.02** to provide increased funding to Isle of Wight County Public Schools. Even with this increase and the adjustment of fees to align the County with other jurisdictions in the region, the County will still have to draw **\$3.2M** from its Unassigned Fund Balance to meet its financial obligations in FY 15'. The adopted real estate tax rate of \$.85 per \$100 of assessed value remains highly competitive with similar jurisdictions in the Commonwealth.
- 3) **Promote Best Financial Management Practices** - The adopted FY 15' budget provides a 3 year transition plan to balance the budget from current operating revenues to comply with best financial management practices. Compliance with our Financial Policies is critical to ensuring a strong financial position and maintaining the County's AA Bond Rating which will help save millions of dollars on future long-term debt that may be issued for needed capital improvements to sustain the quality of life of our citizens. The adopted FY 15' budget also includes a cash transfer of \$150,000 from the General Fund to provide Capital "Pay-Go" funding of capital maintenance needs in compliance with the County's newly adopted Financial Policies.
- 4) **Maximize Business Retention and Expansion Opportunities** – Economic Development must be a top priority of the County in order to grow the local tax base to generate the revenue necessary to deliver high quality services to the citizens of Isle of Wight County. The adopted FY 15' budget provides \$1M in Economic Development Investment Program funding to address incentive commitments made in previous years to new and expanding businesses that have located in the County.
- 5) **Align Critical Personnel Resources to Serve Citizens** – The adopted budget aligns critical personnel resources within appropriate cost centers in which they provide services directly to citizens. This includes the realignment and elimination of various operating divisions and service components to ensure the County is meeting core service priorities including:
 - The realignment of the Department of Parks & Recreation into three distinct divisions: 1) Administration; 2) Parks, Gateways, and Grounds Maintenance and 3) Programs.
 - Elimination of the Division of Historic Resources saving \$230,000. The Division of Historic Resources and Isle of Wight County Museum will continue to operate under the Town of Smithfield, Virginia, through a partnership agreement between the Town, County, and Museum Foundation.
 - Outsourcing of Custodial Services currently provided by the Department of General Services to enhance service levels and compliance with OSHA regulations and saving \$80,000.
 - In-Sourcing of Board meeting videotaping to Technology staff saving \$27,000 annually. Savings will be repurposed to hire a Web Coordinator to provide web-based service enhancements to

include online registrations, e-commerce payments, social media management, and public information and current event postings.

- Establishing a Risk Management Coordinator position under the Department of Human Resources by transferring 1 FTE (Safety and Training Coordinator) currently housed in the Department of Emergency Management to monitor claims costs and create mitigation programs to curb high claims expenses.
- Provides for Chief Financial Officer (CFO) position to enhance financial services, technologies, and reporting and oversee the departments of Finance, Human Resources, Information Technology, Purchasing, and Risk Management.
- Provides the Purchasing function with its own cost center within the Department of Budget and Finance to better track the procurement activities and expenditures of the County. The County has one (1) FTE dedicated to coordinate purchasing functions for all County departments.

The adopted FY 15' budget does not include any furloughs or pay reductions to existing personnel. However, it does include the reduction in funding related to the closing of the Division of Historic Resources and outsourcing of the custodial function. A total of one (1) new net full-time equivalent position is recommended along with the third year of the VRS shift to employees. The adopted FY 15' budget also includes \$45,000 toward the cost of a compensation and classification study and revision of outdated job descriptions. It is my hope that the results of the study can be implemented beginning in FY 16'.

Debt Fund

The adopted FY 15' budget provides for the restructuring of existing general obligation and utility fund debt to reduce debt service obligations and appropriately aligns debt maturities with the life of financed improvements and the financial impact on the General Fund and Utility Fund budgets.

Capital Projects Fund

The adopted FY 15' Capital Budget is recommended at **\$800,000** and reflects a select number of projects included in the first year of the Capital Improvements Plan (CIP). These projects include Parks and Recreation Capital Maintenance (\$50,000), Public Building Capital Maintenance (\$100,000), and Stormwater Drainage and related projects (\$650,000). The FY 15' Capital Budget does not provide for the issuance of new debt. Projects will be funded through a \$150,000 transfer from the General Fund in compliance with our new "Pay-As-You-Go" Capital Cash financial policy requirement and \$600,000 from Stormwater Fund revenue.

Utility Fund

The adopted FY 15' Public Utility Fund is budgeted at **\$9,720,610**. The Utility Fund continues to experience challenges with the cost of providing safe drinking water and sewage treatment solutions to citizens as a result of increased State and Federal mandates requiring costly capital improvements to our utility systems and slow economic growth to fund previous debt commitments. The Utility Fund budget includes **\$3.2M** in funding for water contract reservation fees with the Western Tidewater Water Authority to accurately depict this operating expense. In previous years, the water contract reservation fees have been debt financed in the Capital Fund budget. The adopted FY 15' budget includes rate adjustments of **\$.60 (0 – 50,000 gallons)** and **\$.50 (over 50,000 gallons) for water** and **\$.25 (6,001-15,000 gallons) for sewer**.

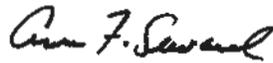
Schools Funding

Local funding for Schools is budgeted at **\$28,011,228** in FY 15' including **\$3,166,964** for debt service. The local support for school operating expenses is **\$24,844,264**, a **\$618,064** or **3%** increase in funding over FY 14'. An increase of **\$1,435,842** in State/Federal/Other funds is provided in the School Operating Budget. The local contribution to the school division is inclusive of funds needed for capital maintenance of facilities and routine school bus replacement cycle requested by the Schools in the Capital Budget. The School Operating Budget, including local, State, and Federal funding, is **\$57,054,284** or **4%** over the current fiscal year.

Closing Remarks

The adopted FY 2014-2015 Operating & Capital Budget is designed to put the County on a path to address its core service priorities and stabilize its financial position through the implementation of the 3 year transition plan. Through hard work, dedication, and diligence in keeping with the recommendations of the proposed 3 year transition plan, I firmly believe the County can begin balancing its budget from current revenues and will enjoy a bright future in the years to come.

Respectfully,



Anne F. Seward
County Administrator

Attachment

BUDGET DOCUMENT OVERVIEW



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.

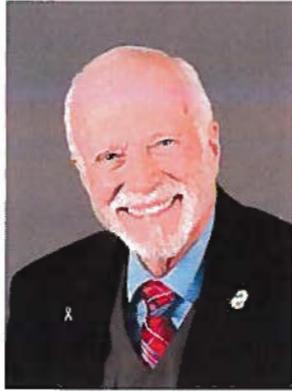
- I. **County Administrator's Message** - includes budget highlights and significant changes from the prior year, priorities, goals, short and long term initiatives, and policy guidelines for the Operating and Capital Budget.

- 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
 - Debt Service
 - Community Profile
 - Budget Adoption Ordinance
 - Fee Schedule
 - Glossary of Terms

Board of Supervisors



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



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



Rudolph Jefferson
Rushmere District
Term: 12/31/2017



Al Casteen
Smithfield District
Term: 12/31/2015



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



Board of Supervisors

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

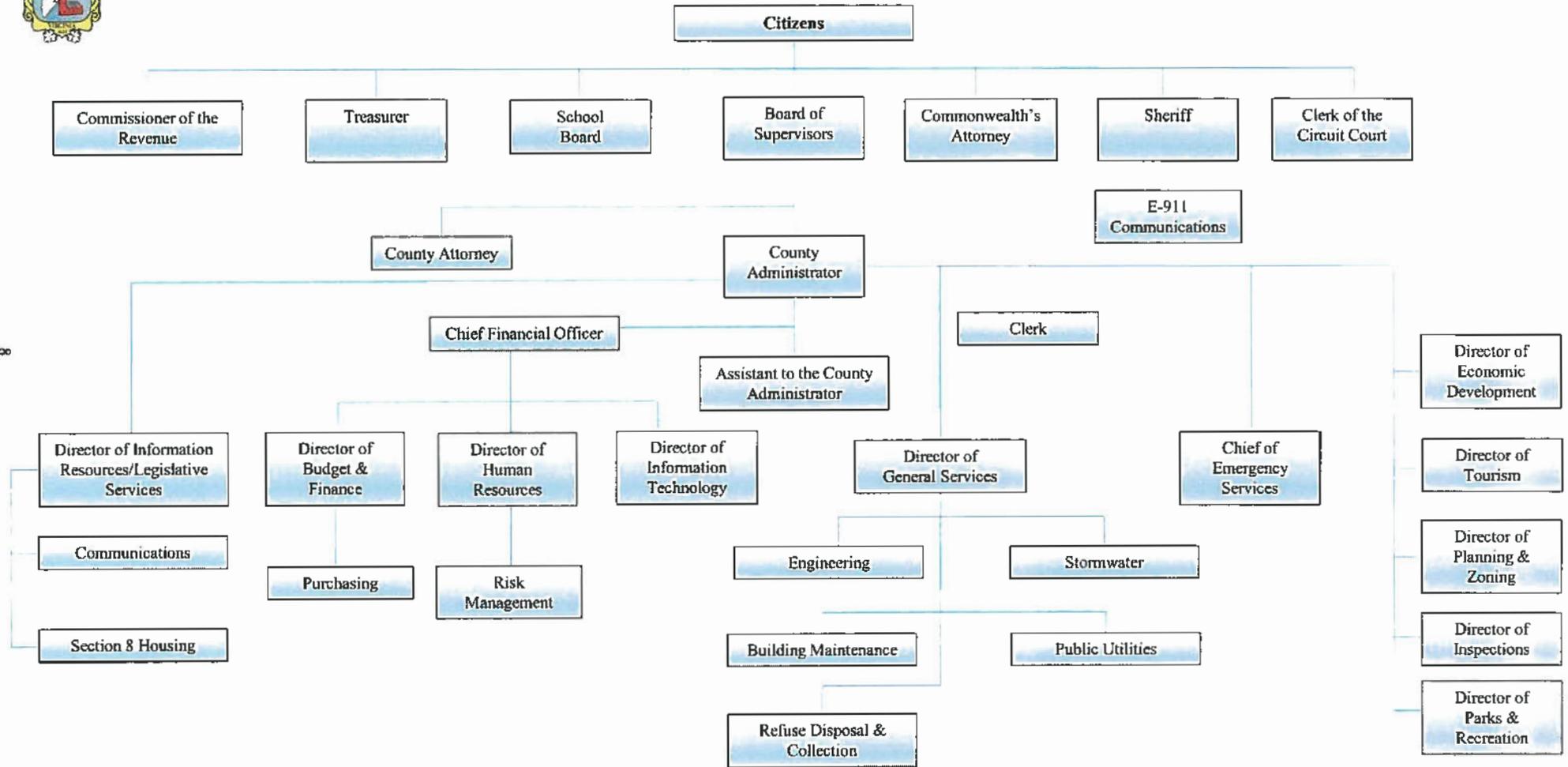
Utilize Isle of Wight County's healthy mix of assets, heritage and resources to grow and diversify the community's economic base to enhance the economic well-being of citizens and businesses alike.

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.



STRATEGIC PLANNING AND BUDGET DEVELOPMENT PROCESS

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

Long and Short Term Strategic Planning:

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

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

Annual Five-Year Budget Forecast:

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

Development of the Annual Capital Improvements Plan (CIP)

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

The County Administrator's recommended CIP is forwarded to the Planning Commission for review. The Planning Commission reviews and directs any edits to be made and recommends the

document to the Board of Supervisors who receives the plan, holds a public hearing, edits as necessary and adopts the plan.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Isle of Wight Budget Development Calendar - FY 14-15 (Amended)

January 16, 2014	Budget Packages Distributed to Departments / Agencies / Local Organizations Local Organization Application Notices & Web Posting
February 6, 2014	Departmental & Agency Budget Requests Due
February 14, 2014	Local Organization Application Request Deadline
April 3, 2014	County Administrator's Proposed Budget Presented to Board of Supervisors & Motion for Public Hearing on April 17, 2014
April 6 - 9, 2014	Public Hearing Advertisement for Proposed Budget & Resolutions
April 10, 2014	Board of Supervisors Budget Work Session #1 Proposed Budget Public Information Meeting
April 17, 2014	Board of Supervisors Budget Work Session #2 Board of Supervisors Public Hearing on Proposed Budget & Resolutions
April 24, 2014	Board of Supervisors Budget Work Session #3
May 1, 2014	Adoption of County Budget & Ordinances

COUNTY FINANCIAL STRUCTURE

Description of Account Structure

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

Governmental Funds	Governmental Funds are those through which most governmental functions of the County are financed.
General Fund	The General Fund is the primary operating fund of the County and is used to account for all financial transactions and resources except those required to be accounted for in another fund. Revenues are derived primarily from property and other local taxes, state and federal distributions, licenses, permits, charges for services, and interest income. A significant part of the General Fund's revenues is transferred to other funds and component units, principally to finance the operations of Isle of Wight Public Schools.
Capital Projects Fund	The Capital Projects Fund accounts for financial resources used for the acquisition or construction of major capital facilities and equipment (other than those financed by proprietary fund types).
Debt Service Fund	The Debt Service Fund accounts for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.
Component Unit	A legally separate, tax-exempt entity, with financial dependency on the County.
School Operating Fund	The School Operating Fund accounts for the activities of the Isle of Wight County Public School System. It is used account for all financial resources except those required to be accounted for in another fund. Revenues are derived from state and federal sources and an annual appropriation from the County. The School Cafeteria Fund accounts for the revenues and expenditures related to the operation of the school cafeterias. The School Textbook Fund accounts for revenues and expenditures relating to school textbooks.
Special Revenue Funds	Special Revenue Funds account for revenue derived from specific sources (other than major capital projects) that are restricted by legal and regulatory provisions to finance specific activities.
Emergency 911 Fund	The E-911 Fund accounts for the revenues and expenditures of the County's Emergency Communications Center. Revenues are derived from a portion of the communication tax revenue of the towns of Smithfield and Windsor and the County; state funding, and local funding support from the towns of Smithfield and Windsor and the County.
Section 8 Housing Fund	The Section 8 Housing Fund accounts for the revenues and expenditures of the County's Section 8 Housing program. Revenues are derived from the federal government and local support from the County

Special Revenue Funds (Cont'd)	
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.
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.

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 are generally considered available to pay liabilities of the current period if they are collectible within the current period or within 45 days thereafter. Expenditures generally are recorded when a liability is incurred. Interest on long term debt due July 1, however, is accrued as an expenditure in the previous fiscal year.

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

POLICY PURPOSE

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

1.01 Policy Goals

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

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

1.02 Policy Implementation and Coordination

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

1.03 Review and Revision

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

COUNTY OF ISLE OF WIGHT, VIRGINIA
FINANCIAL POLICIES

REVENUES

2.01 Revenue Diversification

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

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

2.02 Fees and Charges

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

2.03 Revenue Collections

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

2.04 Use of Fund Balance

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

2.05 Restricted Revenue

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

**COUNTY OF ISLE OF WIGHT, VIRGINIA
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.

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

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.

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

DEBT

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

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

5.01 Revenue Anticipation Notes (RANS)

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

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

5.02 Bond Anticipation Notes (BANS)

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

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

5.03 Letters of Credit

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

5.04 Lease Purchase Obligations

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

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

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

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

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

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

5.08 Long Term Debt Policy

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

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

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

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

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

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.

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

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:

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

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

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

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.

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

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.

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

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

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

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

5.17 Consultants

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

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

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

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

5.18 County Financial Disclosure

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

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

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.

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

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.

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

- 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

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

(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

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

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.

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

- 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.”

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

- 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;

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

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

Section 2. Record Retention Duration and Format.

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

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

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

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

- 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?

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

- 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?

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

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

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

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.

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

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:_____.

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

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.

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

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.

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

ATTACHMENT D

CONTINUING DISCLOSURE CHECKLIST

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

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

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

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

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

UTILITY FUND FINANCIAL POLICIES

7.01 Independence

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

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

7.02 Unrestricted Cash and Long Term Investments Balance

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

7.03 Amortization

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

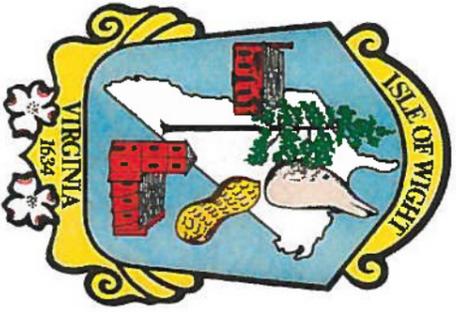
7.04 Debt Service Coverage Ratio

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

7.05 Asset Replacement and System Extension

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

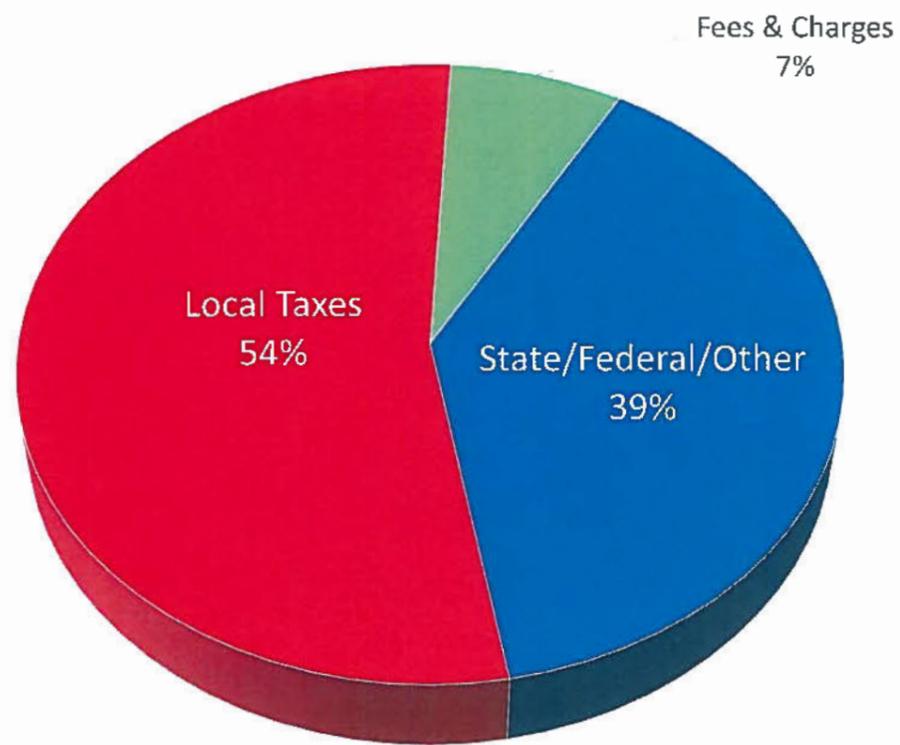
FUND SUMMARIES & DETAILS



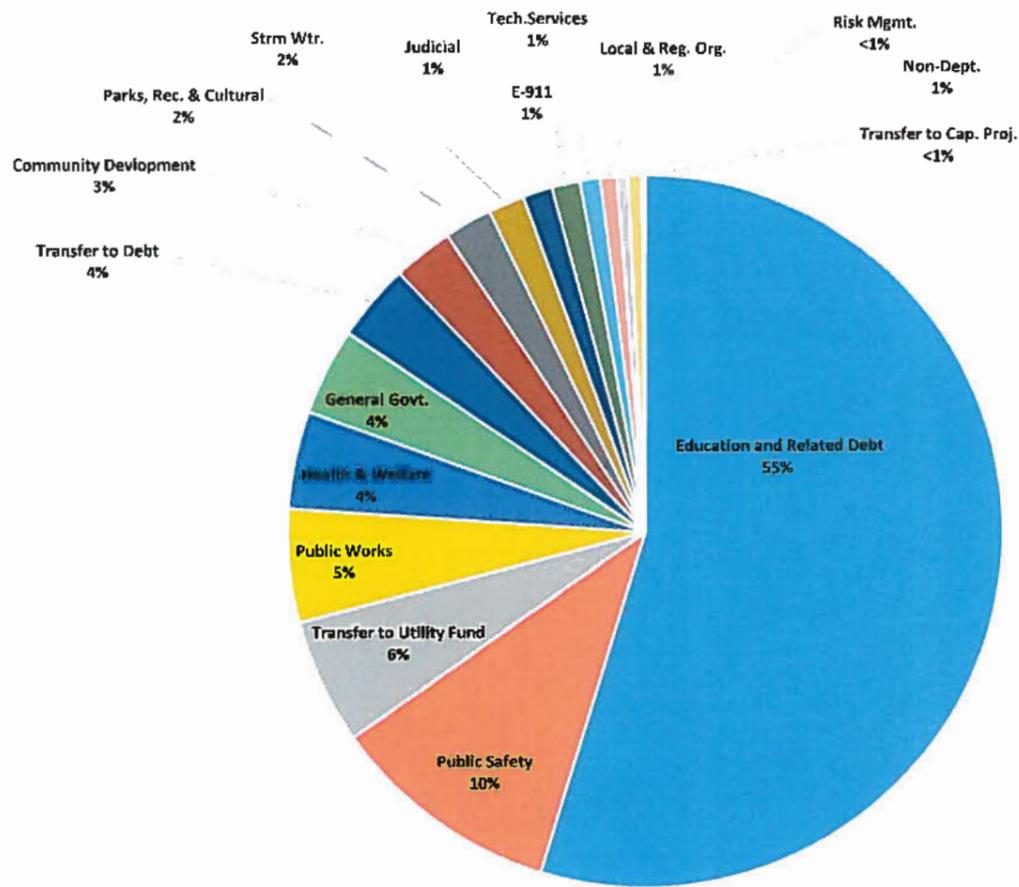
County of Isle of Wight
Adopted FY 14-15' Operating and Capital Budget
Annual Operating and Capital Budget by Fund

Fund	Budget 2013-2014	Adopted 2014-2015	Prior Yr. % Change
General Fund	\$ 62,400,628	\$ 69,137,186	11%
Capital Projects Fund	0	800,000	-
Debt Service Fund	0	6,824,458	-
Grants Fund	0	199,314	-
Emergency 911 Fund	1,121,835	1,325,743	18%
County Fair Fund	343,592	364,198	6%
Social Services Fund	3,267,612	3,161,543	-3%
Section 8 Housing Fund	175,082	124,383	-29%
Comprehensive Services Act Fund	701,446	605,587	-14%
Technology Services Fund	743,287	949,764	28%
Risk Management Fund	0	506,412	-
Public Utility Fund	6,990,823	9,720,610	39%
Stormwater Management Fund	1,378,463	1,715,198	24%
School Operating Fund	55,000,378	57,054,284	4%

Where the Money Comes From



Where the Money Goes



**County of Isle of Wight
Adopted FY 14-15' Operating and Capital Budget
General Fund
Executive Summary**

Current R.E. Tax Rate:	\$	0.73		%
Adopted R.E. Tax Rate:	\$	0.85	<u>General Fund</u>	<u>Change</u>
Adopted Tax Adjustment:	\$	0.12		
Reassessment Tax Rate Impact to Citizens:	\$	-		
Adopted Revenues:	\$	69,137,186		
Adopted Expenditures:	\$	69,137,186		11 %
Unfunded Gap:	\$	(0)		

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 Retention and Expansion Opportunities
- 5 Align Critical Personnel Resources to Serve Citizens

OTHER IMPORTANT BUDGET ITEMS TO NOTE:

Funding Adjustments:

- Provides for a 10 cent tax rate adjustment to cover the FY 14 Operating Deficit of \$4M & a 2 cent tax rate adjustment to provide increased School funding.
- Provides for year 1 funding of a 3 year funding plan to achieve a balanced budget matching current revenues to current expenses (no draw from savings).
- Includes funding to support operating deficit of Public Utility Fund budget of \$5.955M which includes \$3.2M in annual WTWA water reservation fees contracted.
- Includes a drawn from the General Fund Balance of \$3.1M as part of a 3 year transition plan to balance the budget from current operating revenues to comply with best financial management practices
- Includes restructuring of debt to provide immediate payment relief, take out BAN's, extend utility debt and level debt payments from spikes.
- Increased School funding of \$1,435,842 in State/Fed/Other funds and \$618,064 in Local fund appropriation. Additional local funds of approx. \$150,000 are provided by the shift of the composite index. Funding to provide for local share of VRS increase (\$500,000) as well as school capital maintenance and fleet replacement needs annually.
- Increased Regional Jail costs of \$360,000 due to decreased Federal inmates shifting costs to localities.
- Includes \$1M for the payment of previously unbudgeted Economic Development Incentives to secured new business.
- Includes contribution adjustments to non-profit organizations and regional partners in accordance with policy funding criteria to protect public investment of funds.
- Includes a cash transfer to fund capital "pay-go" funding of facility maintenance needs annually of \$150,000.

Cost Saving Initiatives:

- Provides for the outsourcing of custodial services to save approximately \$80,000 and provide enhanced deep cleaning service to facilities.
- Provides for defunding of Historic Resources Division (Smithfield Museum) to save \$230,000 to provide for core service requirements.
- Restructures debt service to provide relief in FY 15 - FY 19 & extending utility debt to 30 years.
- Provides for the replacement of critical fleet vehicles via annual lease financing at rate 1.65% - 5 year amortization vs bond issuance at 3.5% or cash funding.
- Provides for the annual update of fees for services to cover direct costs per provided fee schedule.
- Provides for revision of service hours at County Refuse Convenience Centers to align with customer usage saving \$140,000 annually.

Personnel Adjustments:

- Transfers year 3 of additional 1% of retirement contribution shift to employees (5 year phase in) and provides 1.3% pay increase to offset tax impact
- Provides \$45,000 for a compensation analysis and update of job descriptions and classifications.

Position Changes:	Eliminates	Adds	
	(6)	PW Maint. Worker II	1
	(1)	PW Maint. Worker II	1
	(1)	Chief Financial Officer	1
	(1)	Web Coordinator	1
	(3)	Parks & Grounds Attendant	1
		Sr. Parks & Grounds Attendant	1
		Firefighter/Medic/Trainer	1
		Sanitation Equipmt Operator	1
		Recycling Coordinator	1
	(12)		9

Service Adjustments & New Initiatives:

- Provides for reassessment of real property for alignment of tax burden at cost of \$312,000.
- Provides for a consolidated permitting function for Planning, Zoning, Inspections, E&S for enhanced customer service experience.
- Provides for insourcing of Board meeting videography to Technology Dept. saving approximately \$27,000 annually and providing for Web Coord position to enhance web services to citizens via online payments and information updates, social media management, and current event posting.
- Provides a Chief Financial Officer for enhanced administrative services to departments and service efficiency via oversight of Technology, Human Resources,
- Provides for insourcing of Fire/Rescue Training via new position with significant savings anticipated in FY 15.
- Provides for needed personnel resources to address grounds maintenance and landscaping needs of government facilities via 2 FTE additions.
- Provides for needed personnel resources to address refuse collection and litter pick up throughout the County via 2 FTE additions.
- Eliminates tuition assistance funding (previously served 6 employees) and repurposes to provide for annual employee appreciation & awards ceremony for entire workforce.

FINANCIAL POLICY COMPLIANCE STATUS:

➤ Unassigned Fund Balance as % of Govtl' Funds - 10% minimum	8.60% Projected
➤ Capital Cash "Pay-Go" - 3% min. of General Fund Expenses	0.29% Projected
➤ Debt as % of Assessed Value - 4% maximum	2.66% Projected
➤ Debt as % of General Govt. Expense - 12% maximum	8.94% Projected

SUMMARY OF BUDGETED EXPENDITURES:

Schools & Related Debt	41%	41%	\$	28,011,228
Compensation & Benefits	22%	62%	\$	14,982,648
Other Fund Support (Public Utility, Capital, Grants)	9%	71%	\$	6,246,960
Debt Service	5%	77%	\$	3,657,494
Health/Welfare	4%	81%	\$	2,774,144
Refuse & Landfill	4%	84%	\$	2,727,450
Contributions (F&R/Franklin Annexation Payment)	3%	87%	\$	1,960,700
Jail Costs	1%	89%	\$	1,017,022
E.D. Incentives	1%	90%	\$	920,000
Repair/Maintenance	1%	91%	\$	795,450
Information Technology	1%	92%	\$	785,390
Professional Services	1%	94%	\$	778,192
Fleet	1%	95%	\$	744,464
Libraries	1%	96%	\$	650,180
Risk	1%	96%	\$	453,024
Utilities	1%	97%	\$	419,331
LeaseEquip	1%	97%	\$	360,131
Operating/Medical/Office Supplies	0.4%	98%	\$	306,345
Contingency	0.1%	99%	\$	100,000
Marketing	0.1%	99%	\$	86,678
Dues	0.1%	100%	\$	84,118
Regional Orgs	0.1%	100%	\$	72,038
Advertising	0.1%	100%	\$	65,690
Copier	0.1%	100%	\$	63,785
Uniforms	0.1%	100%	\$	62,325
Books & Subscriptions	0.1%	100%	\$	35,185
LeaseBldg	0.0%	100%	\$	29,317
Resale Items	0.0%	100%	\$	2,000
TOTAL SERVICE REQUIREMENTS:			\$	69,137,186

NOTE A - Professional Services:

Reassessment of Property	\$	302,000
Audit & Accounting	\$	180,000
Legal	\$	75,000
Cooperative Extension Services	\$	60,000
Pay Study & Employee Assistance Program	\$	57,000
Veterinary Services	\$	48,000
Medical Director & Physicals	\$	25,000
Engineering Studies	\$	25,000

**County of Isle of Wight
Adopted FY 14-15' Operating and Capital Budget
Capital Projects Fund
Executive Summary**

	Capital Projects Fund	% Change
Adopted Revenues:	\$ 800,000	-
Adopted Expenditures:	\$ 800,000	-
Unfunded Gap:	\$ -	

Increase / (Decrease) from Prior Fiscal Year: \$ 800,000

Includes:

➤ Shift of CIP items of an Operational nature (capital maintenance projects) to the appropriate Operating line items to include:

<u>Project:</u>	<u>Funding:</u>	<u>Shifted to:</u>
Contribution - Windsor Gym Renovation	25,000	GF Op Bdgt Contingency
Contribution - Smithfield Ballfield Constr.	25,000	GF Op Bdgt Contingency
Social Services Bldg - HVAC Replacmt Ph II	150,000	eliminated; Fund fr Existing Cap Bond Funds
Carrollton Vol. Fire - Lifepak Replacmt -5	150,000	F&R Op Bdgt; Reduced to \$100K to match grants
IOW Vol Rescue - Lifepak Replacmt - 7	300,000	F&R Op Bdgt; Reduced to \$100K to match grants
Carrollton Elem Roof Replacement	300,000	School Op Bdgt
Windsor Elem Roof Replacement	200,000	School Op Bdgt
School Bus Replacements - 3	300,000	School Op Bdgt
Refuse Truck Replacements -2	320,000	Refuse Fleet Op Bdgt
Refuse Service Truck Replacement	55,000	Refuse Fleet Op Bdgt
WTWA Norfolk Water Contract - Reservation Fee	700,000	PU Op Bdgt
WTWA Suffolk Water Contract - Reservation Fee	3,100,000	PU Op Bdgt; Reduce to \$2.5
Sewer Regional Consent Order Projects	200,000	eliminated - HRSD Regionalization Solution
Godwin Pump Consent Order Projects	50,000	eliminated - HRSD Regionalization Solution

FINANCIAL POLICY COMPLIANCE STATUS:

➤ Capital Cash "Pay-Go" - 3% min. of General Fund Expenses 0.29%

**County of Isle of Wight
 Adopted FY 14-15' Operating and Capital Budget
 Emergency 911 Fund
 Executive Summary**

	<u>Emergency 911 Fund</u>	[%] Change
Adopted Revenues:	\$ 1,325,743	
Adopted Expenditures:	\$ 1,325,743	18%
Unfunded Gap:	<u>\$ -</u>	

Increase / (Decrease) from Prior Fiscal Year: \$ 203,908

Includes:
 ➤ Transfer of 5 Compensation Board funded dispatch positions from Sheriff's department to E911 with corresponding revenue transfer from the General Fund.

County of Isle of Wight
Adopted FY 14-15' Operating and Capital Budget
Section 8 Housing Fund
Executive Summary

	Section 8 Housing Fund	% Change
Adopted Revenues:	\$ 124,383	
Adopted Expenditures:	\$ 124,383	-29%
Unfunded Gap:	\$ -	

Increase / (Decrease) from Prior Fiscal Year: \$ (50,699)

Includes:

- Correction of FTE count from FY 14 Adopted Budget from 1 to 2.
- Recommendation that staff investigate the absorption of services to Isle of Wight into a neighboring Redevelopment & Housing Authority to save on administrative costs.

**County of Isle of Wight
 Adopted FY 14-15' Operating and Capital Budget
 Comprehensive Services Act Fund
 Executive Summary**

	<u>Comprehensive Services Act Fund</u>	%
		Change
Adopted Revenues:	\$ 605,587	
Adopted Expenditures:	\$ 605,587	-14%
Unfunded Gap:	<u>\$ -</u>	

Increase / (Decrease) from Prior Fiscal Year: \$ (95,859)

Includes:

➤ Recommended funding level by the CSA Coordinator.

**County of Isle of Wight
 Adopted FY 14-15' Operating and Capital Budget
 Social Services Fund
 Executive Summary**

	<u>Social Services Fund</u>	<u>% Change</u>
Adopted Revenues:	\$ 3,161,543	
Adopted Expenditures:	\$ 3,161,543	-3%
Unfunded Gap:	\$ -	

Increase / (Decrease) from Prior Fiscal Year: \$ (106,069)

Includes:
 > Reinstatement of the 5% funding reduction imposed in FY 14 to provide offset to an 11% and 2% reduction in State/Fed aid respectively.

**County of Isle of Wight
 Adopted FY 14-15' Operating and Capital Budget
 Debt Service Fund
 Executive Summary**

	Debt Service Fund	% Change
Adopted Revenues:	\$ 6,824,458	-
Adopted Expenditures:	\$ 6,824,458	-
Unfunded Gap:	\$ -	

Increase / (Decrease) from Prior Fiscal Year: \$ 6,824,458

- Includes:**
- Introduction of a new "Debt Service Fund" to capture all non-enterprise fund debt issued to support capital projects (both prior and new).
 - No new debt issuance for FY 15' Capital Projects
 - Restructuring of Bonded Debt to provide payment relief to current and 5 year horizon with anticipated increase in 2019 (anticipated annual operating savings due to SPSA rate reduction)

FINANCIAL POLICY COMPLIANCE STATUS:

➤ Debt as % of Assessed Value - 4% maximum	2.66%
➤ Debt as % of General Govt. Expense - 12% maximum	8.94%

County of Isle of Wight
 Adopted FY 14-15' Operating and Capital Budget
 Public Utility Fund
 Executive Summary

	Public Utility Fund	%
		Change
Adopted Revenues:	\$ 9,720,610	
Adopted Expenditures:	\$ 9,720,610	39%
Unfunded Gap:	\$ -	

Increase / (Decrease) from Prior Fiscal Year: \$ 2,729,787

Includes:

- New customer revenue projection of 0 ERU's (Equivalent Residential Units)
- Includes funding support from the General Fund to cover operating deficit of \$5.955M which includes \$3.2M in annual WTWA water reservation fees.
- Includes restructuring of debt to provide immediate payment relief, take out BAN's, extend utility debt and level debt payments from spikes.
- Addition of 2 FTE's to address work load requirements:
- The inclusion of annual WTWA water reservation charges of \$2.5M & \$.7M annually (Suffolk & Norfolk) in the operating budget vs. capital to eliminate the issuance of debt for non-capitalizable expenses.
- The following rate structure adjustments are adopted effective July 1 :

	Current Rates	Adopted Rates	%
			Change
Water 0 - 50,000 gal (residential)	\$ 7.65	\$ 8.25	7.8%
Water Over 50,000 gal (industrial)	\$ 6.75	\$ 7.25	7.4%
Water Connect Fees:			
5/8-3/4 inch	\$ 4,000	\$ 4,000	0.0%
1 inch	\$ 6,300	\$ 6,300	0.0%
1 1/2 inch	\$ 9,900	\$ 9,900	0.0%
2 inch	\$ 15,200	\$ 15,200	0.0%
Sewer 0 - 6,000 gal	\$ 6.00	\$ 6.00	0.0%
Sewer 6,001 - 15,000 gal	\$ 4.50	\$ 4.75	5.6%
Sewer Connect Fees:			
5/8-3/4 inch	\$ 4,000	\$ 4,000	0.0%
1 inch	\$ 6,400	\$ 6,400	0.0%
1 1/2 inch	\$ 9,200	\$ 9,200	0.0%
2 inch	\$ 16,000	\$ 16,000	0.0%

**County of Isle of Wight
 Adopted FY 14-15' Operating and Capital Budget
 Stormwater Management Fund
 Executive Summary**

	\$	Stormwater Management Fund	%
Current Annual Fee per ERU:	72.00		
Adopted Annual Fee per ERU:	72.00		
Adopted Revenues:		\$ 1,715,198	
Adopted Expenditures:		\$ 1,715,198	24%
Unfunded Gap:		\$ 0	

Increase / (Decrease) from Prior Fiscal Year: \$ 336,735

Includes:

- State Mandated provision of Stormwater Management service by localities.
- \$650,000 for capital projects to address nutrient reduction mandates.

**County of Isle of Wight
 Adopted FY 14-15' Operating and Capital Budget
 County Fair Fund
 Executive Summary**

	County Fair Fund	% Change
Adopted Revenues:	\$ 364,198	
Adopted Expenditures:	\$ 364,198	6%
Unfunded Gap:	\$ -	

Increase / (Decrease) from Prior Fiscal Year: \$ 20,606

- Includes:**
- No draw from the General Fund in support of operations.
 - Transfer of \$18,000 (\$17,000 from Sheriff/ \$1,000 from Parks & Recreation) from the General Fund to the County Fair Fund to pay overtime related to the event.

County of Isle of Wight
 Adopted FY 14-15' Operating and Capital Budget
 Grants Fund
 Executive Summary

	<u>Grants Fund</u>	<u>% Change</u>
Adopted Revenues:	\$ 199,314	
Adopted Expenditures:	\$ 199,314	-
Unfunded Gap:	<u>\$ -</u>	

Increase / (Decrease) from Prior Fiscal Year: \$ 199,314

Includes:

- Introduction of a new Grants Fund to properly account for restricted revenues and balances separate from the General Operating Fund.
- \$142,000 in local cash match funds to leverage State and Federal grant opportunities. Each local \$1 = \$6 average return in grant awards.

**County of Isle of Wight
Adopted FY 14-15' Operating and Capital Budget
Technology Services Fund
Executive Summary**

	Technology Services Fund	% Change
Adopted Revenues:	\$ 949,764	
Adopted Expenditures:	\$ 949,764	28%
Unfunded Gap:	\$ (0)	

Increase / (Decrease) from Prior Fiscal Year: \$ 206,477

Includes:

- Introduction of new Internal Service Fund to account for technology services to various internal customers with charges at the fund level.
- Funding to provide for cyclical replacement of obsolete equipment and aging technology software not replaced in previous years long overdue.
- Funding to provide for technology support services citywide for:
 - information technology disaster recovery
 - network infrastructure
 - internet services
 - numerous and varied hardware and software program support
 - website maintenance (proposal includes 1 new position funded from savings by "in-sourcing" BOS meeting videography services.
 - software licensing compliance
- Efficiency Project Initiatives:
 - digitized processing of financial & human resource functions
 - HRUBS billing transition
 - record retention digitization
 - printing solutions review
 - web site enhancement & functionality

**County of Isle of Wight
Adopted FY 14-15' Operating and Capital Budget
Risk Management Fund
Executive Summary**

	<u>Risk Management Fund</u>	<u>% Change</u>
Adopted Revenues:	\$ 506,412	
Adopted Expenditures:	\$ 506,412	-
Unfunded Gap:	<u>\$ 0</u>	

Increase / (Decrease) from Prior Fiscal Year: \$ 506,412

Includes:

- Introduction of new Internal Service Fund to account for risk management services & insurance costs with charges at the fund level.
- Transfer of Countywide Trainer from Dept. of Emergency Management to Risk Fund to provide for:
 - Management and monitoring of workmans compensation, public safety "line of duty" benefits, and employee drug and alcohol screenings.
 - Monitoring of health insurance claims costs to employees with mitigation plans & wellness initiatives to curb costs.
 - Promotion of City wellness program to mitigate claims costs through health promotion programming.
 - Monitoring of property casualty claims and development of deterrent initiatives and training programs.
 - Countywide training of OSHA regulations and other safety practices.
 - Countywide training in support of human resource needs.

**County of Isle of Wight
 Adopted FY 14-15' Operating and Capital Budget
 School Operating Fund
 Executive Summary**

	School Operating Fund	% Change
Adopted Revenues:	\$ 57,054,284	
Adopted Expenditures:	\$ 57,054,284	4%
Unfunded Gap:	\$ -	

Increase / (Decrease) from Prior Fiscal Year: \$ 2,053,906

Includes:

- Provides increase of \$1,435,842 in State/Fed/Other funds and \$618,064 in Local fund appropriation. Additional local funds of approx. \$150,000 are provided by the shift of the composite index.
- Contribution does not include approximately \$175,000 in Sheriff's budget to direct pay for School Resource Officers (SRO) for 3 schools.
- Contribution does not include approximately \$35,000 in audit services paid by the Board of Supervisors annually.
- Contribution above includes funds requested for capital maintenance of facilities and routine school bus replacement cycle requested in capital budget.

**Summary of Revenues and Expenditures for All Funds
FY 2013 - FY 2015**

	2012-2013 Actual	2013-2014 Budgeted	2014-2015 Budgeted
REVENUES			
General Property Taxes	\$ 37,158,645	\$ 44,618,929	\$ 49,178,000
Other Local Taxes	\$ 6,525,993	\$ 7,156,978	\$ 6,851,700
Permits, Fees, and Regulatory Licenses	\$ 1,710,818	\$ 355,764	\$ 557,995
Fines and Forfeitures	\$ 105,191	\$ 61,000	\$ 100,000
Use of Money and Property	\$ 1,040,917	\$ 551,906	\$ 2,693,650
Charges for Services	\$ 6,142,407	\$ 7,858,070	\$ 5,866,646
Miscellaneous Revenue	\$ 1,331,987	\$ 870,489	\$ 208,498
Recovered Costs	\$ 224,221	\$ 195,000	\$ 195,000
Other Financing Sources	\$ 26,044,679	\$ -	\$ -
Intergovernmental:			
Revenue from Commonwealth	\$ 36,756,248	\$ 34,483,117	\$ 36,106,059
Revenue from Federal Government	\$ 5,527,862	\$ 5,942,041	\$ 5,303,063
Revenue from Towns	\$ 110,876	\$ -	\$ 199,723
Fund Transfers In	\$ 30,842,594	\$ 36,258,811	\$ 42,110,061
Long Term Debt Issuance	\$ -	\$ -	\$ -
Retained Earnings/Fund Balance	\$ -	\$ -	\$ 3,118,285
TOTAL REVENUES	\$ 153,522,438	\$ 138,352,105	\$ 152,488,680
EXPENDITURES - by Function			
General Government	\$ 4,688,556	\$ 4,761,936	\$ 5,047,638
Judicial	\$ 1,196,264	\$ 1,279,683	\$ 1,411,608
Public Safety	\$ 10,595,284	\$ 10,483,507	\$ 12,262,006
Public Works	\$ 5,843,094	\$ 7,174,828	\$ 7,835,811
Public Utilities	\$ 4,727,415	\$ 3,935,032	\$ 7,202,770
Health & Welfare	\$ 5,068,633	\$ 5,948,906	\$ 5,685,922
Education	\$ 82,125,783	\$ 79,226,578	\$ 81,898,548
Parks, Recreation & Cultural	\$ 2,614,873	\$ 2,688,697	\$ 2,679,358
Community Development	\$ 12,034,144	\$ 1,820,845	\$ 2,903,143
Other Public Services	\$ 477,472	\$ 801,362	\$ 789,850
Non-Departmental:			\$ -
Fringe Benefits & Insurances	\$ 88,356	\$ 336,066	\$ 1,375,586
Debt	\$ 28,507,642	\$ 15,512,909	\$ 16,052,710
Fund Transfers Out	\$ 2,254,320	\$ 4,228,349	\$ 7,122,835
Contingency	\$ -	\$ 153,407	\$ 220,895
TOTAL EXPENDITURES	\$ 160,221,836	\$ 138,352,105	\$ 152,488,680
Projected Unassigned Fund Balance - June 30, 2014			\$ 12,471,567
Projected Unassigned Fund Balance - June 30, 2015			\$ 9,353,282

Isle of Wight County
All Funds Revenues and Expenditures Summary
FY 2014 - 2015
Operating and Capital Budget

	General Fund	Emergency 911 Fund	Social Services Fund	Section 8 Housing Fund	Comprehensive Services Fund	County Fair Fund	Grants Fund	Public Utilities Fund	Stormwater Management Fund	Technology Services Fund	Risk Management Fund	School Operating Fund	Debt Service Fund	Capital Projects Fund	Grand Total
REVENUES															
General Property Taxes	\$ 49,178,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 49,178,000
Other Local Taxes	6,831,300	20,400	-	-	-	-	-	-	-	-	-	-	-	-	6,851,700
Permits, Fees, and Regulatory Licenses	480,970	-	-	-	-	-	-	-	77,025	-	-	-	-	-	557,995
Fines and Forfeitures	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	100,000
Use of Money and Property	337,500	-	-	-	-	32,000	-	2,324,150	-	-	-	-	-	-	2,693,650
Charges for Services	1,232,590	-	-	-	-	294,200	-	1,441,000	1,638,173	-	-	1,260,683	-	-	5,866,646
Miscellaneous Revenue	170,000	-	-	-	-	37,998	-	500	-	-	-	-	-	-	208,498
Recovered Costs	195,000	-	-	-	-	-	-	-	-	-	-	-	-	-	195,000
Other Financing Sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revenue from Commonwealth	7,493,541	85,000	849,394	-	337,251	-	-	-	-	-	-	27,340,873	-	-	36,106,059
Revenue from Federal Government	-	-	1,547,525	89,760	-	-	57,314	-	-	-	-	3,608,464	-	-	5,303,063
Revenue from Towns	-	199,723	-	-	-	-	-	-	-	-	-	-	-	-	199,723
Fund Transfers In	-	1,020,619	764,624	34,623	268,336	-	142,000	5,954,960	-	949,764	506,412	24,844,264	6,824,458	800,000	42,110,061
Long Term Debt Issuance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Retained Earnings/Fund Balance	3,118,285	-	-	-	-	-	-	-	-	-	-	-	-	-	3,118,285
TOTAL REVENUES	\$ 69,137,186	\$ 1,325,743	\$ 3,161,543	\$ 124,383	\$ 605,587	\$ 364,198	\$ 199,314	\$ 9,720,610	\$ 1,715,198	\$ 949,764	\$ 506,412	\$ 57,054,284	\$ 6,824,458	\$ 800,000	\$ 152,488,680
EXPENDITURES - by Function															
General Government	\$ 4,100,340	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 947,298	\$ -	\$ -	\$ -	\$ -	\$ 5,047,638
Judicial	1,386,503	-	-	-	-	-	25,105	-	-	-	-	-	-	-	1,411,608
Public Safety	10,936,264	1,325,743	-	-	-	-	-	-	-	-	-	-	-	-	12,262,006
Public Works	5,370,613	-	-	-	-	-	-	-	1,715,198	-	-	-	-	750,000	7,835,811
Public Utilities	-	-	-	-	-	-	-	7,202,770	-	-	-	-	-	-	7,202,770
Health & Welfare	1,794,408	-	3,161,543	124,383	605,587	-	-	-	-	-	-	-	-	-	5,685,922
Education	24,844,264	-	-	-	-	-	-	-	-	-	-	57,054,284	-	-	81,898,548
Parks, Recreation & Cultural	2,249,160	-	-	-	-	364,198	16,000	-	-	-	-	-	-	50,000	2,679,358
Community Development	2,845,829	-	-	-	-	-	57,314	-	-	-	-	-	-	-	2,903,143
Other Public Services	789,850	-	-	-	-	-	-	-	-	-	-	-	-	-	789,850
Non-Departmental:															
Fringe Benefits & Insurances	870,674	-	-	-	-	-	-	-	-	-	504,912	-	-	-	1,375,586
Debt	6,824,458	-	-	-	-	-	-	2,403,794	-	-	-	-	6,824,458	-	16,052,710
Fund Transfers Out	7,024,823	-	-	-	-	-	-	94,046	-	2,466	1,500	-	-	-	7,122,835
Contingency	100,000	-	-	-	-	-	100,895	20,000	-	-	-	-	-	-	220,895
TOTAL EXPENDITURES	\$ 69,137,186	\$ 1,325,743	\$ 3,161,543	\$ 124,383	\$ 605,587	\$ 364,198	\$ 199,314	\$ 9,720,610	\$ 1,715,198	\$ 949,764	\$ 506,412	\$ 57,054,284	\$ 6,824,458	\$ 800,000	\$ 152,488,680
Unassigned Fund Balance June 30, 2013	16,393,908	-	-	-	-	-	-	-	-	-	-	-	-	-	16,393,908
Restatement of Beginning Fund Balance:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Estimated Operating Surplus/(Deficit) FY 14':	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Appropriations from the Unassigned Fund Balance during the year - FY 14'	(3,922,341)	-	-	-	-	-	-	-	-	-	-	-	-	-	(3,922,341)
Projected Unassigned Fund Balance - June 30, 2014	\$ 12,471,567	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,471,567
Budgeted Appropriations from the Unassigned Fund Balance during the year - FY 15'	(3,118,285)	-	-	-	-	-	-	-	-	-	-	-	-	-	(3,118,285)
Projected Unassigned Fund Balance - June 30, 2015	\$ 9,353,282	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,353,282

Revenue Analysis

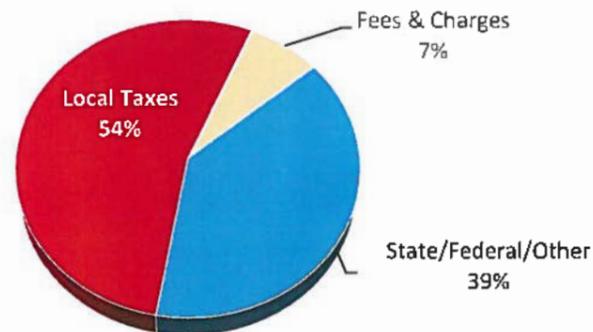
The Revenue Analysis section of the adopted operating and capital budget has been prepared to provide an overview of major revenue sources projected in the next fiscal year. Projecting revenue estimates is a critical part of determining the amount of available resources the County will have to deliver 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 54% of its revenue from local taxes, 39% from state, federal, and other sources, and 7% from fees and charges.

County Revenue Sources
Excluding Capital and Utility Fund



FY 15 Revenue Projections

General Fund Revenue

Local Tax Revenue

Local tax revenue consists of general property taxes (real estate, personal property, public corporation taxes) and other local taxes (sales, communications ales, consumer utility, consumption, business license, lodging, meals, motor vehicle license, cable franchise, bank stock, recordation and probate). The general property and other local tax categories comprise 81% of all general fund revenues. The County is projecting a 9% increase in local tax revenue in FY 15'

General Property and Other Local Taxes

General property taxes account for 71% of the total general fund revenue. These revenues are significantly influenced by the economy. Overall, general property tax revenue is projected to increase 10% over the previous year. This increase is largely attributed to real estate tax revenue which is projected to increase 20% or \$5.7M over the previous year. The real estate tax rate was adjusted \$.12 to \$.85 per \$100 of assessed value as part of the adopted budget.

Other local taxes are projected to increase 4% in FY 15'. All local tax revenue with the exception of lodging tax revenues are projected to increase in FY 15'.

Revenue from Fees and Charges

Revenue from fees and charges accounts for 4% of total general fund revenues. Included as part of this revenue category is 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 decrease 19% in FY 15'. The decrease is attributable to a change in the way revenue is projected for miscellaneous fee revenue which has been over budgeted in previous years. Otherwise, most other fees and charges revenue sources are trending higher. Permits, privilege fees, and regulatory licenses is projected to increase 35% due to an uptick in building permit revenue. Fines and forfeitures also have trended higher than budgeted estimates the last two years and are budgeted at 64% over the previous year in FY 15'.

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 15'. A budget impasse in the Virginia General Assembly resulted in local governments not having final budget estimates from the Commonwealth of Virginia prior to the adoption of local operating budgets in May. The State Budget was not adopted until June 2014.

Federal Revenue

No federal revenue is projected for the general fund in FY 15'. Federal revenue is received for the programs and services of other special revenue funds of the County.

Other Funds

The County has 13 other funds which account for the proceeds of revenue sources that are legally restricted to expenditures for specified purposes. These funds include the capital projects fund, the debt service fund, five (5) special revenue funds (E-911, social services, section 8 housing, comprehensive services act, and county fair), two (2) enterprise funds (public utility and stormwater management), two (2) internal service funds (technology services and risk management), and one (1) component unit (school operating fund).

Capital Projects Fund

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 recommended 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 15' is \$800,000. FY 15' revenues include \$150,000 through a transfer from the general fund and \$650,000 from a transfer from the stormwater fund.

Debt Service Fund

The debt service fund accounts for the payment of general long-term debt principal, interest, and related costs associated with projects that are debt financed. Revenues are derived through a transfer from the general fund. In FY 15', the debt service fund revenue includes a \$6.8M transfer from the general fund (\$3.2M for school related debt and \$3.6M for general government debt).

Special Revenue Funds

Special revenue funds provide for revenue derived from specific sources other than major capital projects that are restricted by legal and regulatory provisions to finance specific activities. The County has five (5) special revenue funds as outline below.

Emergency 911 Fund

The Emergency 911 Fund account for the revenues and expenditures of the County's public safety answering point and dispatch center for public safety agencies and citizens. Funding is derived from locally collected communication taxes, state wireless grant funds, and local funding support provided by the County, the Town of Smithfield, and the Town of Windsor. The Emergency 911 Fund is budgeted at \$1.3M in FY 15'.

Social Services Fund

The social services fund accounts for the revenues and expenditures of the local department of social services. Funding is derived from the state and federal government and local fund support through a transfer from the general fund. The Social Services Fund is budgeted at \$3.2M in FY 15'. Revenue from the Commonwealth of Virginia is projected to decrease 11% in FY 15. Federal revenue is also anticipated to decline 2%. Local funding support from the County through the general fund transfer is budgeted at a 5% increase.

Section 8 Housing Fund

The section 8 housing fund accounts for revenues and expenditures of the County's rental assistance program. Revenue to support the program is derived from the federal government and a transfer from the general fund. The Section 8 Housing Fund is budgeted at \$124,383 in FY 15'. Federal revenue is projected to decline by 14% over the previous year. Local funding support will also decrease 51% as the decline in federal revenue has necessitated staffing changes.

Comprehensive Services Act Fund

The comprehensive services act fund accounts for the revenue and expenditures of services provided to at-risk youth and families. Funding is derived from the state government and local funding support through a transfer from the general fund. The CSA Fund is budgeted at \$605,587 in FY 15'. This represents a 14% decline over the previous year. State funding is projected to decrease 12% with a corresponding reduction of 16% in local fund support. The program has seen a decrease in expenditures in recent years due to utilization of less costly community-based and outpatient services as opposed to residential treatment.

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 the rental of space to vendors, food and beverage sales, ticket and competition sales, corporate sponsorships and fundraising. The County Fair Fund is budgeted at \$364,198 in FY 15', a 6% increase over the previous year. The annual fair has grown in size and stature resulting in an increase in ticket sales revenue the past few years. As a result, revenue from ticket sales is projected to increase 33% over the previous year.

Grants Fund

The grants fund accounts for revenue and expenditures of grants received from the state and federal government and other sources. The Grants Fund is a new special revenue fund created in the FY 15' budget. The Grants Fund is budgeted at \$199,314 in FY 15' of which \$57,314 is anticipated from the federal government for the HOME Investment Partnership Program. Another \$142,000 in local funding support is provided via a transfer from the general fund for local matching funds to assist with grant opportunities that are identified during the fiscal year.

Enterprise Funds

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The intent of enterprise funds is for the costs of providing goods or services to the general public to be financed or recovered primarily through user charges.

Public Utility Fund

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 \$9.7M in FY 15'. 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. Revenue is projected to increase 39% in FY 15' due to a \$2.5M increase in the

transfer from the general fund over the previous year. The transfer from the general fund was increased to assist with annual water reservation fees which in previous years were debt financed. A 5% increase in the sale of water is also projected in FY 15, as well as water and sewer connection fees of 25% and 38%, respectively, based on trend data and residential construction activity.

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 newly established in FY 14' and is budgeted at \$1.7M in FY 15'. 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.

Internal Service Funds

Internal Service Funds are used to account for the operational cost of services provided to other county departments and agencies. Revenue is derived from charges on a cost reimbursement basis. The internal service funds include the technology services fund and the risk management fund. Both are newly created funds in FY 15'.

Technology Services Fund

The technology services fund accounts for the revenue and expenditures of technology and geographic information services provided to county departments and agencies by the Department of Information Technology and GIS Services. All revenue is derived from transfers from other funds based on charges for services on a cost reimbursement basis. The technology services fund is budgeted at \$949,764 in FY 15'.

Risk Management Fund

The risk management fund is a newly established internal service fund that will account for the revenues and expenditures of the County's general liability, health insurance, and worker's compensation insurance. Revenue to support the fund will be derived from a cost allocation from the various funds within the county. The risk management fund is budgeted at \$506,412 in FY 15'.

Component Unit

Component units are reported separately from the primary government to emphasize that they are legally separate from the County. The school operating fund is a component unit.

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 15' is approximately \$57M, a 4% increase over the previous year. State, Federal, and Other funding are projected to increase 5% in FY 15', while local funding support for the school system has increase 3%.

**County of Isle of Wight
Adopted FY 14-15' Operating and Capital Budget
General Fund
Revenue Summary**

Revenue Type	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Projected	2014-2015 Adopted	Budget % Change
GENERAL PROPERTY TAXES						
Real Property	\$ 27,295,201	\$ 26,353,484	\$ 29,174,000	\$ 29,325,803	\$ 34,904,000	20%
Public Service Corporation Taxes	846,386	947,041	966,000	1,069,920	1,113,000	15%
Personal Property - Vehicles	6,173,169	6,513,731	8,900,000	6,985,504	7,100,000	-20%
Personal Property - Boats & Airplanes	337,688	267,014	140,000	122,749	104,000	-26%
Personal Property - Mobile Homes	132,266	130,046	160,000	140,208	140,000	-13%
Personal Property - Machinery & Tools	1,179,748	817,480	3,400,000	4,325,515	3,717,000	9%
Personal Property - Equipment	1,537,613	1,613,175	1,523,929	1,666,661	1,600,000	5%
Penalties & Interest on Taxes	522,461	516,674	355,000	355,000	500,000	41%
Total General Property Taxes	\$ 38,024,532	\$ 37,158,645	\$ 44,618,929	\$ 43,991,360	\$ 49,178,000	10%
OTHER LOCAL TAXES						
Sales and Use Tax	1,964,389	2,134,545	2,017,000	2,073,499	2,100,000	4%
Communications Sales Tax (includes 40% allocated to E911 Center)	1,359,835	1,363,442	1,359,000	1,347,537	1,375,000	1%
Consumer Utility Taxes (Electric / Gas)	787,381	899,430	755,000	751,908	800,000	6%
Consumption Taxes	81,917	101,205	79,000	87,886	90,000	14%
Business License Tax	382,134	480,289	442,000	480,289	478,000	8%
Lodging Tax	25,477	20,690	25,000	22,284	20,000	-20%
Meals Tax	330,201	321,093	337,000	344,033	337,000	0%
Motor Vehicle License Tax / Fee	653,776	633,856	1,031,000	737,495	1,058,000	3%
Cable Franchise Tax	10,426	10,497	10,284	4,567	10,500	2%
Bank Stock Tax	0	7,819	4,500	7,819	7,800	73%
Recordation & Probate Tax	598,186	522,256	530,000	547,263	550,000	4%
Penalties & Interest on Taxes	6,875	10,221	5,000	3,931	5,000	0%
Total Other Local Taxes	\$ 6,200,597	\$ 6,505,343	\$ 6,594,784	\$ 6,408,511	\$ 6,831,300	4%
TOTAL LOCAL TAX REVENUE	\$ 44,225,129	\$ 43,663,988	\$ 51,213,713	\$ 50,399,871	\$ 56,009,300	9%
PERMITS, PRIVILEGE FEES, AND REGULATORY LICENSES						
Animal License	18,994	27,774	33,264	24,141	27,000	-19%
Land Use Application Fee	0	0	0	0	1,000	-
Zoning, Use and Subdivision Ordinance Fee	43,820	47,990	30,000	49,423	47,000	57%
Building Permits	226,749	287,815	200,000	295,662	321,770	61%
Weapons Permits	8,355	29,809	6,000	19,722	20,000	233%
Land Transfer Fee	997	964	500	1,207	1,000	100%
Temporary Certificate of Occupancy	0	0	0	0	10,200	-
Inspection Fee	17,198	26,635	86,000	10,647	20,000	-77%
Technology Fee	0	13,058	0	23,437	15,000	-
Solid Waste Franchise Fee	0	0	0	11,544	18,000	-
Total Permits, Privilege Fees, and Regulatory Licenses	\$ 316,113	\$ 434,045	\$ 355,764	\$ 435,783	\$ 480,970	35%
FINES & FORFEITURES						
General District Court Fines	85,598	105,191	61,000	106,992	100,000	64%
Total Fines & Forfeitures	\$ 85,598	\$ 105,191	\$ 61,000	\$ 106,992	\$ 100,000	64%
REVENUE FROM USE OF MONEY AND PROPERTY						
Interest on Investments	985,342	(195,616)	163,506	(8,047)	0	-100%
Interest on Bond Proceeds	0	0	0	0	0	-
QSCB Tax Credit	0	0	337,500	337,500	337,500	0%
Other Rentals	0	1,034,430	0	80,000	0	-
Total Revenue from Use of Money and Property	\$ 985,342	\$ 838,814	\$ 501,006	\$ 409,453	\$ 337,500	-33%

**County of Isle of Wight
Adopted FY 14-15' Operating and Capital Budget
General Fund
Revenue Summary**

Revenue Type	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Projected	2014-2015 Adopted	Budget % Change
CHARGES FOR SERVICES						
Commonwealth Attorney's Fees	3,177	9,907	1,000	2,340	3,000	200%
Law Library Fees	9,145	0	5,000	6,532	6,500	30%
Sheriff's Fees & Other Protection (Serving Papers & Report Copies)	4,940	0	6,000	5,564	5,000	-17%
Animal Control Fees	1,020	85,428	46,350	31,848	53,360	15%
Planning & Community Development Fees (maps, etc.)	1,131	758	500	0	0	-100%
Recreation & Special Event Fees	240,532	228,519	249,526	249,526	277,140	11%
Emergency Medical Service Fee	672,664	1,011,682	662,000	1,060,824	760,000	15%
Court Costs for Security	66,224	0	50,000	77,073	75,000	50%
Building Construction Court Fee	40,883	40,481	38,000	44,029	40,000	5%
Court Appointed Attorney Fees	0	0	0	1,227	1,000	-
Treasurer's Administrative Court Fee	0	0	100,000	77,073	0	-100%
Finance Administration Fees (Garnishment/Child Support)	0	0	0	0	1,490	-
Delinquent Tax Collection Fee	0	0	0	0	10,100	-
Farmers Market Fees & Sponsors	0	0	0	20,443	0	-
Tourism Special Event Fees	0	0	0	0	0	-
Total Charges for Services	\$ 1,039,716	\$ 1,376,775	\$ 1,158,376	\$ 1,576,479	\$ 1,232,590	6%
MISCELLANEOUS REVENUE						
Gifts, Donations, Contributions	17,942	0	0	823	0	-
Borrow Pit Contribution	0	0	28,614	0	30,000	5%
Sale of Recyclables	0	0	0	0	40,000	-
Sale of Real Estate	0	0	0	80,000	0	-
Sales - Farmers Market	0	30,195	0	0	0	-
Miscellaneous Other	204	998,847	798,625	77,804	100,000	-87%
Total Miscellaneous Revenue	\$ 18,146	\$ 1,029,042	\$ 827,239	\$ 158,627	\$ 170,000	-79%
RECOVERED COSTS						
Reimbursement - Other Localities (Smithfield Tourism)	0	0	104,000	104,000	104,000	0%
Reimbursement - Other Localities - (Smithfield Library)	0	0	21,000	21,000	21,000	0%
Reimbursement - Insurance	0	131,518	0	0	0	-
Reimbursement - School Board	0	0	0	0	0	-
Reimbursement - Jury Duty Compensation	0	0	0	0	0	-
Reimbursement - Social Services (Indirect Costs)	1,155,033	70,937	70,000	70,000	70,000	0%
Total Recovered Costs	\$ 1,155,033	\$ 202,455	\$ 195,000	\$ 195,000	\$ 195,000	0%
TOTAL REVENUE FROM FEES / CHARGES	\$ 3,599,948	\$ 3,986,322	\$ 3,098,385	\$ 2,882,334	\$ 2,516,060	-19%
REVENUE FROM THE COMMONWEALTH - NON CATEGORICAL AID						
Personal Property Tax Relief	5,115,890	5,115,890	5,115,890	5,115,890	5,115,890	0%
State Aid Return (Contra Revenue)	(133,949)	0	0	0	0	-
Mobile Home Titling Tax	28,122	0	15,000	13,785	14,000	-7%
Vehicle Rental Tax	36,323	0	15,000	37,188	37,000	147%
Tax on Deeds - Grantors Tax	87,898	97,133	40,000	90,470	90,000	125%
Motor Vehicle Rolling Stock Tax	38,911	0	35,000	81,588	35,000	0%
Total Non-Categorical Aid	\$ 5,173,195	\$ 5,213,023	\$ 5,220,890	\$ 5,338,921	\$ 5,291,890	1%

**County of Isle of Wight
Adopted FY 14-15' Operating and Capital Budget
General Fund
Revenue Summary**

Revenue Type	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Projected	2014-2015 Adopted	Budget % Change
REVENUE FROM THE COMMONWEALTH - SHARED EXPENSES						
Commonwealth Attorney	348,138	348,593	373,486	356,330	361,000	-3%
Sheriff	1,141,246	1,163,412	1,181,607	1,098,036	1,185,000	0%
Commissioner of the Revenue	122,137	123,924	136,753	136,071	137,000	0%
Treasurer	109,372	109,451	115,996	115,109	116,000	0%
Registrar	56,834	50,117	55,665	50,117	40,000	-28%
Circuit Court Clerk Technology Trust Fund	0	0	14,988	14,988	0	-100%
Circuit Court Clerk	245,875	285,829	256,198	301,995	256,000	0%
Total Shared Expenses	\$ 2,023,602	\$ 2,081,326	\$ 2,134,693	\$ 2,072,646	\$ 2,095,000	-2%
REVENUE FROM THE COMMONWEALTH - CATEGORICAL AID						
Jurors' Compensation	172,584	0	48,887	4,530	0	-100%
Four for Life Grant - EMS	0	37,667	34,550	34,550	37,666	9%
Fire Programs Fund	0	70,033	42,300	42,300	68,985	63%
Total Categorical Aid	\$ 172,584	\$ 107,700	\$ 125,737	\$ 81,380	\$ 106,651	-15%
TOTAL STATE REVENUE	\$ 7,369,381	\$ 7,402,049	\$ 7,481,320	\$ 7,492,947	\$ 7,493,541	0%
REVENUE FROM THE FEDERAL GOVERNMENT - NON CATEGORICAL AID						
FEMA Reimbursement	0	0	0	136,283	0	-
Emergency Services Grant	0	0	0	0	0	-
TOTAL FEDERAL REVENUE	\$ 0	\$ 0	\$ 0	\$ 136,283	\$ 0	-
FUND TRANSFERS						
Transfers In from Capital Projects Funds	0	1,350,000	0	0	0	-
Proceeds from Refunding Bond Issuance	0	2,032,944	0	0	0	-
Fund Balance - Operational Deficit	0	0	0	3,922,341	3,118,285	-
TOTAL OTHER REVENUE	\$ 0	\$ 3,382,944	\$ 0	\$ 3,922,341	\$ 3,118,285	-
TOTAL REVENUES	\$ 55,194,458	\$ 58,435,303	\$ 61,793,418	\$ 64,833,776	\$ 69,137,186	12%

**County of Isle of Wight
Adopted FY 14-15' Operating and Capital Budget
General Fund
Expenditure Summary**

	2011-2012	2012-2013	2013-2014	2013-2014	2014-2015	%	2014-2015	%
	Actual	Actual	Budget	Projected	Requested	Incr	Adopted	Change
GENERAL GOVERNMENT								
Board of Supervisors	\$ 294,266	\$ 268,095	\$ 257,807	328,457	\$ 293,962	14%	\$ 301,095	17%
County Administration	500,073	524,309	451,743	739,830	429,796	-5%	433,049	-4%
Budget & Finance	704,450	653,911	650,828	606,457	1,094,963	68%	753,702	16%
County Attorney	356,418	332,494	485,040	485,040	514,889	6%	483,979	0%
Human Resources	168,870	261,194	220,182	220,182	228,696	4%	278,187	26%
Commissioner of the Revenue	578,895	602,766	613,233	613,233	643,283	5%	630,836	3%
Assessment	318,204	13,933	16,077	16,077	317,077	1872%	317,077	1872%
Treasurer	540,266	572,005	593,070	556,363	673,593	14%	613,624	3%
Purchasing	0	0	0	-	0	-	52,110	100%
Insurances	281,501	332,409	493,730	400,000	439,800	-11%	0	-100%
Voter Registration	244,580	223,120	236,539	236,539	233,277	-1%	236,681	0%
Total General Government	\$ 3,987,523	\$ 3,784,235	\$ 4,018,249	4,202,178	\$ 4,869,336	21%	\$ 4,100,340	2%
JUDICIAL								
Circuit Court Judges	40,465	66,011	76,346	76,346	75,288	-1%	134,941	77%
General District Court	4,951	5,195	6,610	6,610	8,384	27%	9,521	44%
Fifth District Community Corrections Program	8,579	10,491	10,338	10,338	12,712	23%	12,712	23%
Juvenile and Domestic Relations Court	8,523	6,375	7,890	7,890	7,900	0%	8,414	7%
Juvenile Accountability Program	32,264	11,095	34,872	34,872	34,872	0%	34,953	0%
Court Services Unit	110,309	155,560	155,560	155,560	185,500	19%	185,818	19%
Clerk of the Circuit Court	401,401	416,579	460,792	460,792	454,660	-1%	446,219	-3%
Sheriff - Court & Judicial Services	0	0	0	-	0	-	0	0%
Commonwealth's Attorney	492,935	524,958	527,275	527,275	560,606	6%	553,925	5%
Total Judicial	\$ 1,099,427	\$ 1,196,264	\$ 1,279,683	1,279,683	\$ 1,339,922	5%	\$ 1,386,503	8%
PUBLIC SAFETY								
Sheriff - Administration & Public Safety Officers	3,217,971	3,785,562	3,937,895	3,937,896	4,153,852	5%	3,878,126	-2%
Sheriff - Animal Shelter	256,899	304,379	358,965	358,965	384,531	7%	366,465	2%
Transfer to E 911 Fund - Local Support	748,537	770,940	469,070	890,000	900,373	92%	1,020,619	118%
Fire and Rescue Response	1,306,194	1,244,511	1,349,103	1,349,103	2,746,688	104%	3,423,223	154%
Fire & Rescue - Emergency Management & Billing	1,492,104	1,935,804	2,088,402	2,390,923	436,789	-79%	713,760	-66%
Western Tidewater Regional Jail	634,569	647,123	647,123	647,123	1,017,022	57%	1,017,022	57%
Codes Inspections	469,262	479,612	511,114	511,114	505,096	-1%	517,048	1%
Total Public Safety	\$ 8,125,536	\$ 9,167,930	\$ 9,361,672	10,085,124	\$ 10,144,351	8%	\$ 10,936,264	17%
PUBLIC WORKS								
General Services - Administration	262,078	240,392	283,006	283,006	325,168	15%	321,525	14%
General Services - Engineering	466,567	516,268	256,444	256,444	297,727	16%	222,306	-13%
General Services - Refuse Collection & Disposal	3,916,964	3,348,904	3,635,428	3,210,428	3,804,074	5%	3,666,903	1%
General Services - Building Maintenance	1,784,822	1,735,021	1,621,487	2,046,487	2,140,387	32%	1,159,879	-28%
Total Public Works	\$ 6,430,431	\$ 5,840,585	\$ 5,796,365	5,796,365	\$ 6,567,356	13%	\$ 5,370,613	-7%

**County of Isle of Wight
Adopted FY 14-15' Operating and Capital Budget
General Fund
Expenditure Summary**

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Projected	2014-2015 Requested	% Incr	2014-2015 Adopted	% Change
HEALTH & WELFARE								
Transfer to Social Services Fund - Local Support	727,165	737,846	731,083	731,083	824,624	13%	796,082	9%
Transfer to Section 8 Housing Fund - Local Support	52,319	65,117	71,053	71,053	127,192	79%	34,623	-51%
Transfer to Comprehensive Services Act Fund - Local Support	221,344	204,441	319,894	319,894	268,336	-16%	268,336	-16%
Western Tidewater Health District - Local Support	522,464	522,464	522,464	522,464	522,464	0%	531,890	2%
Western Tidewater Community Service Board - Local Support	160,272	160,272	160,272	160,272	163,477	2%	163,477	2%
Total Health & Welfare	\$ 1,683,564	\$ 1,690,140	\$ 1,804,766	\$ 1,804,766	\$ 1,906,093	6%	\$ 1,794,408	-1%
EDUCATION								
Transfer to Debt Fund - Schools	3,020,826	3,631,107	4,115,449	4,115,449	3,969,988	-4%	3,166,964	-23%
Transfer to School Op - Local Support	26,268,626	25,679,304	24,226,200	24,226,200	25,844,264	7%	24,844,264	3%
Total Education	\$ 29,289,452	\$ 29,310,411	\$ 28,341,649	\$ 28,341,649	\$ 29,814,252	5%	\$ 28,011,228	-1%
PARKS, RECREATION, GROUNDS & CULTURAL								
Parks and Recreation - Administration	1,126,904	1,238,273	1,241,183	1,256,185	244,368	-80%	248,757	-80%
Parks and Recreation - Parks, Gateways, and Grounds Maintainer	1,060	1,975	2,947	2,584	975,533	33003%	737,749	24934%
Parks and Recreation - Programs	203,932	197,480	269,377	256,577	556,252	106%	578,638	115%
Transfer to County Fair Fund - Local Support	77,384	0	7,842	-	0	-100%	0	-100%
Historic Resources	232,981	220,350	220,779	211,779	238,294	8%	0	-100%
Blackwater Regional Library - Local Support	577,463	634,713	602,977	602,977	650,180	8%	684,017	13%
Total Parks, Recreation, Grounds & Cultural	\$ 2,219,724	\$ 2,292,790	\$ 2,345,105	\$ 2,330,102	\$ 2,664,627	14%	\$ 2,249,160	-4%
COMMUNITY DEVELOPMENT								
Planning and Zoning	762,053	745,225	773,442	773,442	858,082	11%	804,107	4%
Economic Development	482,920	508,154	521,308	1,021,308	1,474,139	183%	1,448,032	178%
Tourism	388,425	381,110	374,432	374,432	387,277	3%	390,318	4%
Communications	91,800	93,673	93,664	93,664	89,865	-4%	137,019	46%
Virginia Cooperative Extension - Local Support	17,110	48,631	57,999	57,999	68,384	18%	66,354	14%
Total Community Development	\$ 1,742,308	\$ 1,776,794	\$ 1,820,845	\$ 2,320,845	\$ 2,877,747	58%	\$ 2,845,829	56%
OTHER PUBLIC SERVICES								
Local and Regional Organizations	1,450,979	477,472	801,362	748,901	1,003,777	25%	789,850	-1%
Total Other Public Services	\$ 1,450,979	\$ 477,472	\$ 801,362	\$ 748,901	\$ 1,003,777	25%	\$ 789,850	-1%
NON-DEPARTMENTAL								
Fringe Benefits & Insurances:	78,769	88,356	336,066	400,000	883,226	163%	870,674	159%
Transfer to Other Funds (Public Utility, Debt, Capital, Other):	3,900,228	904,320	6,494,866	7,524,163	10,598,426	63%	10,782,317	66%
Total Non-departmental	\$ 3,978,997	\$ 992,676	\$ 6,830,932	\$ 7,924,163	\$ 11,481,652	68%	\$ 11,652,991	71%
Total General Fund Expenditures	\$ 60,007,941	\$ 56,529,297	\$ 62,400,628	\$ 64,833,776	\$ 72,669,113	16%	\$ 69,137,186	11%

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 14 Accomplishments

- Hired a new County Administrator.
- Adopted numerous ordinances and policies to strengthen County Government and provide high quality services to the citizens of Isle of Wight County including, but not limited to, new financial policies, a nonprofit funding policy, septic pump-out program guidelines, and pedestrian and bicycle facilities.
- Adopted the By-Laws and Rules of Procedure of the Isle of Wight County Board of Supervisors.

FY 15 Goals and 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 2013 Actual	FY 2014 Estimate	FY 2015 Estimate
Average Number of Days to Post Board Actions to County Website	1 day	1 day	1 day
Percent of Board Meeting Minutes prepared in accordance with State Code	100%	100%	100%

Board of Supervisors

Budget Detail

Acct #:	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	% Change	2014-2015 Adopted	% Change
Salaries and Wages	\$ 61,194	\$ 61,812	\$ 61,812	\$ 27,336	-56%	\$ 27,336	-56%
Overtime	0	0	0	0	-	0	-
Part Time	0	0	0	0	-	0	-
Compensation (Boards/Committees)	0	0	0	61,812	-	61,812	-
FICA	4,188	4,090	4,729	2,091	-56%	2,091	-56%
VRS Retirement	0	0	0	0	-	3,305	-
Hospital/Medical	18,798	30,459	29,655	39,312	33%	42,660	44%
Group Life	0	0	0	361	-	361	-
457 Deferred Comp	0	0	0	0	-	0	-
Professional Services	130,320	96,200	90,000	90,000	0%	90,000	0%
Advertising	55,316	47,669	38,400	40,000	4%	40,000	4%
Operating	5,481	16,957	17,700	17,000	-4%	17,000	-4%
Postal Services	48	34	48	50	4%	50	4%
Telecommunications	2,167	0	0	0	-	480	-
Travel and Training/Public Relations	6,777	2,106	4,600	5,000	9%	5,000	9%
Dues & Association Memberships	6,533	8,248	7,013	7,000	0%	7,000	0%
Office Supplies	697	520	1,000	1,000	0%	1,000	0%
Special Event Sponsorships	2,747	0	2,850	3,000	5%	3,000	5%
Total Operating Expenditures	\$ 294,266	\$ 268,095	\$ 257,807	\$ 293,962	14%	\$ 301,095	17%

Personnel Summary

Range	Class	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	2014-2015 Adopted
	Chair	1	1	1	1	1
	Vice Chair	1	1	1	1	1
	Board Members	3	3	3	3	3
	Clerk	0	0	0	0.5	0.5
Number of Full-Time Positions		5	5	5	5.5	5.5

County Administrator

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 14 Accomplishments

- Streamlined Board of Supervisors meetings and administrative authority to expedite work of county government.
- Created Leadership Team Building with a Culture of Values (Respect, Responsiveness, Accountability, and Demonstrated Team Spirit).
- Updated policies and created manual.
- Implemented Pre-Submittal and Land Use Meetings to discuss new community development projects and streamline the development review process.
- Developed and implemented monthly "Lunch with the Leader" to provide a forum to communicate and receive feedback with all County employees.

FY 15 Goals and 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 2013 Actual	FY 2014 Estimate	FY 2015 Estimate
Balanced Budget Prepared and Presented to Board	N/A	Yes	Yes
Financial Policies Meeting or Exceeding Target Levels	100%	100%	100%
Legislative Agenda Prepared and Submitted to State and Congressional Representatives	Yes	Yes	Yes

County Administration

Budget Detail

Acct #:	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	% Change	2014-2015 Adopted	% Change
Salaries and Wages	\$ 373,180	\$ 386,864	\$ 329,966	\$ 327,291	-1%	\$ 327,291	-1%
Overtime	0	0	0	0	-	0	-
Part Time	0	0	0	0	-	0	-
FICA	23,349	24,060	25,243	25,038	-1%	25,038	-1%
VRS Retirement	52,922	59,524	47,515	34,200	-28%	34,658	-27%
Hospital/Medical	30,378	33,965	27,504	21,468	-22%	21,468	-22%
Group Life	1,043	4,600	3,927	4,320	10%	4,320	10%
457 Deferred Comp	951	828	1,260	1,050	-17%	1,050	-17%
Postal Services	555	434	700	500	-29%	500	-29%
Telecommunications	3,461	0	0	0	-	2,795	-
Travel and Training	2,710	1,605	2,140	2,500	17%	2,500	17%
Dues and Association Memberships	2,635	1,194	2,458	2,500	2%	2,500	2%
Office Supplies	2,641	3,186	3,600	3,500	-3%	3,500	-3%
Copier Costs	6,248	8,048	7,430	7,429	0%	7,429	0%
Total Operating Expenditures	\$ 500,073	\$ 524,309	\$ 451,743	\$ 429,796	-5%	\$ 433,049	-4%

Personnel Summary

Range	Class	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	2014-2015 Adopted
	County Administrator	0	1	1	1	1
	Assistant to the County Administrator	0	1	0	1	1
	Secretary	0	1	1	0.5	0.5
	PIO/Director of Legislative Affairs	0	1	1	0.5	0.5
Number of Full-Time Positions		0	4	3	3.0	3.0

Budget and Finance

Description

The Department of Budget and Finance is responsible for the ongoing operations of general ledger accounting, payroll, accounts payable, accounts receivable, financial reporting, issuance of bonds, debt management, insurance administration, grant administration, purchasing, and procurement compliance. Coordinate the year-end close out, CAFR preparation and Annual County Audit. The 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 14 Accomplishments

- Attained an Unmodified Opinion for the County's financial audit for Fiscal Year 2012-2013.
- Received the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting.

FY 15 Goals and 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 Partnerships)**

Performance Measures/Statistics	FY 2013 Actual	FY 2014 Estimate	FY 2015 Estimate
Unmodified Audit Opinion	Yes	Yes	Yes
GFOA Certificate of Financial Achievement Award	Yes	Yes	Yes
Bill /Invoice payment 95% within 30 days of receipt	95%	95%	95%
Monthly Financial Reporting to Board	12	6	NA
Quarterly Financial Reporting to Board	NA	2	4

Budget & Finance

Budget Detail

Acct #:	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	% Change	2014-2015 Adopted	% Change
Salaries and Wages	\$ 354,588	\$ 366,905	\$ 381,112	\$ 614,374	61%	\$ 466,814	22%
Overtime	1,871	963	2,000	2,000	0%	2,000	0%
Part Time	0	1,021	0	0	-	0	-
FICA	25,812	25,826	29,309	47,153	61%	35,864	22%
VRS Retirement	50,158	55,481	53,981	85,091	58%	52,441	-3%
Hospital/Medical	57,956	56,448	62,351	128,460	106%	77,496	24%
Group Life	988	4,326	4,536	5,680	25%	6,162	36%
457 Deferred Comp	2,310	2,380	2,520	5,040	100%	2,940	17%
Professional Services	160,854	89,318	70,000	178,400	155%	90,000	29%
Advertising	0	694	0	0	-	0	-
Postal Services	4,844	5,546	3,820	5,000	31%	3,500	-8%
Telecommunications	1,300	0	0	0	-	963	-
Travel and Training	31,415	30,278	23,273	8,000	-66%	3,000	-87%
Equipment Repair & Maint.	170	716	250	250	0%	0	-100%
Dues and Association Memberships	985	1,107	1,115	1,115	0%	1,115	0%
Office Supplies	7,632	8,198	5,000	5,000	0%	3,000	-40%
Books and Subscriptions	0	0	0	200	-	50	-
Copier Costs	3,567	4,704	6,780	6,000	-12%	5,157	-24%
Capital Outlay	0	0	4,781	3,200	-33%	3,200	-33%
Total Operating Expenditures	\$ 704,450	\$ 653,911	\$ 650,828	\$ 1,094,963	68%	\$ 753,702	16%

Personnel Summary

Range	Class	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	2014-2015 Adopted
	Financial Services CFO	0	0	0	1	1
	Director	0	1	1	0	1
	Financial Services Comptroller	0	0	0	1	0
	Budget & Strategic Planning Officer	0	0	0	1	0
	Procurement & Grants Manager	0	1	1	0	0
	Risk Manager	0	0	0	1	0
	Accounting Manager	0	0	0	2	2
	Accountant	0	2	2	0	1
	Risk Analyst	0	0	0	1	0
	Procurement Coordinator	0	0	0	1	0
	Accounting Tech - Payroll	0	1	1	1	1
	Accounting Tech - Accts Payable	0	1	1	1	1
	Accounting Tech - Purchasing & Fiscal A	0	1	1	0	0
	Financial Associate	0	0	0	1	0
	Stormwater Accounting Technician	0	0	0	1	0
Number of Full-Time Positions		0	7	7	12	7

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.

FY 14 Accomplishments

- Completed revisions to the Board of Supervisors' by-laws, and rules of procedures.
- Negotiated resolution of two (2) condemnation actions.
- Converted all files to a digital format for ease of access by the public.

FY 15 Goals and Objectives

- Provide meaningful, timely legal advice to the Board of Supervisors, the County Administrator, County departments and Boards and Commissions. **(SP1: Effective Governance and Community Partnerships)**
- Direct and manage litigation on behalf of the County. Represent the Board and County in various administrative proceedings. **(SP1: Effective Governance and Community Partnerships)**
- Revise and update the County ordinances on a timely basis, including supervision of supplementation and recodification when necessary. **(SP1: Effective Governance and Community Partnerships.)**
- Maintain professional training and knowledge of continuously changing statutory, administrative and case law. **(SP1: Effective Governance and Community Partnerships.)**
- Review contracts, change orders and agreements entered into by the County. **(SP1: Effective Governance and Community Partnerships.)**

Performance Measures/Statistics	FY 2013 Actual	FY 2014 Estimate	FY 2015 Estimate
Workload By Department:			
Board of Supervisors	N/A	N/A	21%
County Admin/Budget & Finance	N/A	N/A	10%
Planning & Zoning	N/A	N/A	7%
General Services	N/A	N/A	4%
Economic Development	N/A	N/A	10%
Parks & Recreation	N/A	N/A	12%
Human Resources	N/A	N/A	8%
Social Services	N/A	N/A	28%

County Attorney

Budget Detail

Acct #:	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	% Change	2014-2015 Adopted	% Change
Salaries and Wages	\$ 160,520	\$ 134,514	\$ 264,750	\$ 264,750	0%	\$ 264,336	0%
Overtime	0	0	0	0	-	0	-
Part Time	57,351	12,403	10,000	10,000	0%	10,000	0%
FICA	15,930	9,433	21,019	21,018	0%	20,987	0%
VRS Retirement	22,810	20,823	34,279	36,668	7%	29,439	-14%
Hospital/Medical	8,971	10,113	38,644	32,115	-17%	38,748	0%
Group Life	450	1,609	3,151	3,151	0%	3,489	11%
457 Deferred Comp	420	420	1,260	1,260	0%	1,260	0%
Professional Services	54,722	111,291	75,000	100,000	33%	75,000	0%
Postal Services	429	472	643	643	0%	643	0%
Telecommunications	2,110	0	0	0	-	1,168	-
Travel and Training	2,335	3,137	11,284	11,284	0%	5,000	-56%
Dues and Association Memberships	20,643	19,735	17,400	4,000	-77%	4,000	-77%
Office Supplies	2,992	2,144	3,800	3,800	0%	3,800	0%
Books and Subscriptions	0	0	0	18,200	-	18,200	-
Copier Costs	4,632	6,401	3,810	6,000	57%	5,909	55%
Capital Outlay	2,103	0	0	2,000	-	2,000	-
Total Operating Expenditures	\$ 356,418	\$ 332,494	\$ 485,040	\$ 514,889	6%	\$ 483,979	0%

Personnel Summary

Range	Class	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	2014-2015 Adopted
	County Attorney	0	1	1	1	1
	Asst. County Attorney	0	1	1	1	1
	Executive Administrative Asst.	0	1	1	1	1
Number of Full-Time Positions		0	3	3	3	3

Human Resources

Description

The Human Resources Department 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, policy formation, benefits, compensation, and training.

FY 14 Accomplishments

- Implemented the NEOGOV online recruiting system providing for efficient application submission and review processes.
- Coordinated a Leadership Retreat for the County’s Executive Team.
- Conducted Benefits & Wellness Fair for all County employees.
- Coordinated multiple “Lunch with the Leader” sessions providing for open dialogue between County employees and the County Administrator.

FY 15 Goals and Objectives

- To recruit, retain, and motivate the most qualified staff to fulfill organizational needs while encouraging diversity in the workplace. **(SP1: Effective Governance and Community Partnerships)**
- To establish, administer, and effectively communicate sound policies and procedures that promote fair and equitable treatment of all employees, while maintaining compliance with labor laws and County objectives. **(SP1: Effective Governance and Community Partnerships)**
- To provides training and development opportunities for staff to promote individual success, career development, and overall value to the County. **(SP1: Effective Governance and Community Partnerships)**
- To encourage high employee morale through recognition programs, effective performance management tools, and promoting a workplace that is safe, healthy and balances family and community goals. **(SP1: Effective Governance and Community Partnerships)**

Performance Measures/Statistics	FY 2013 Actual	FY 2014 Estimate	FY 2015 Estimate
Number of Full-Time Positions Filled	N/A	20	20
Number of Part-Time Positions Filled	N/A	14	5
Hours of NEOGOV Training Provided	5	25	20
Number of Employees to Attend “Lunch with the Leader”	10	120	120
Number of Wellness Committee Meetings Conducted	3	10	10

Human Resources

Budget Detail

Acct #:		2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	% Change		2014-2015 Adopted	% Change
	Salaries and Wages	\$ 79,026	\$ 128,206	\$ 121,930	\$ 121,930	0%	\$	132,616	9%
	Overtime	0	971	0	0	-		0	-
	Part Time	5,053	0	0	0	-		0	-
	FICA	5,939	9,155	9,328	9,328	0%		10,145	9%
	VRS Retirement	11,203	17,164	15,136	16,887	12%		14,418	-5%
	Hospital/Medical	18,257	26,228	20,927	21,410	2%		21,468	3%
	Group Life	221	1,451	1,451	1,451	0%		1,751	21%
	457 Deferred Comp	840	1,050	840	840	0%		840	0%
	Tuition Assistance	0	4,084	3,500	6,500	86%		0	-100%
	Professional Services (EAP; Pay study)	18,853	39,796	8,650	7,000	-19%		57,000	559%
	Equipment Repair & Maint.	0	176	600	500	-17%		0	-100%
	Advertising	7,888	4,659	4,000	2,800	-30%		3,800	-5%
	Postal Services	431	310	875	500	-43%		500	-43%
	Telecommunications	1,705	0	0	0	-		1,127	-
	Travel & Training	303	970	2,600	3,700	42%		1,400	-46%
	Safety & Training	7,634	8,765	0	0	-		0	-
	Other Operating (Leadership /Holiday Eve	7,355	13,425	25,000	24,500	-2%		15,000	-40%
	Dues and Association Memberships	1,673	2,505	2,495	800	-68%		800	-68%
	Employee Service Awards & Recognition	0	0	0	0	-		7,000	-
	Office Supplies	1,400	1,686	1,000	1,000	0%		1,000	0%
	Books and Subscriptions	0	0	0	50	-		50	-
	Copier Costs	341	594	850	500	-41%		272	-68%
	Capital Outlay (NeoGov Sftwr)	748	0	1,000	9,000	800%		9,000	-
Total Operating Expenditures		\$ 168,870	\$ 261,194	\$ 220,182	\$ 228,696	4%	\$	278,187	26%

Personnel Summary

Range	Class	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	2014-2015 Adopted
	Director	0	0	1	1	1
	Safety & Training Coord.	0	1	0	0	0
	Human Resources Coord.	0	0	0	1	1
	Human Resource Analyst	0	1	1	0	0
Number of Full-Time Positions		0	2	2	2	2

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 all individual and business real and personal property and machinery and tools. The Commissioner's office assesses and processes Virginia Individual State 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 is administered by the Commissioner's office.

FY 14 Accomplishments

- Implemented a record management program designed to increase efficiencies and provide enhanced customer service to citizens.

FY 15 Goals and 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.
- To digitize tax records and reduce the reliance on paper documents.

Performance Measures/Statistics	FY 2013 Actual	FY 2014 Estimate	FY 2015 Estimate
Personal Property Assessments	61,407	63,250	65,147
Machinery & Tools/Business Personal Property Assessments	1,436	1,493	1,553
Mobile Home Assessments	1,706	1,706	1,706
Tax Relief Applications	670	704	739
Business Licenses	1,775	1793	1811
Meals and Lodging Taxes	68	75	82
State Income Tax Returns	2,438	2,316	2,200
Estimated Income Tax Returns	447	460	474
Bank Franchise Tax Returns	2	2	2
Public Service Corporations Assessed	55	57	59

Commissioner of the Revenue

Budget Detail

Acct #:	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	% Change	2014-2015 Adopted	% Change
Salaries and Wages	\$ 378,466	\$ 384,830	\$ 392,553	\$ 392,553	0%	\$ 399,804	2%
Overtime	779	570	0	0	-	0	-
Part Time	9,565	11,554	12,500	14,500	16%	12,500	0%
FICA	27,819	28,573	30,987	31,140	0%	31,541	2%
VRS Retirement	53,729	58,044	55,172	54,369	-1%	47,747	-13%
Hospital/Medical	66,757	78,717	80,410	107,050	33%	94,800	18%
Group Life	1,059	4,580	4,671	4,671	0%	5,277	13%
457 Deferred Comp	2,756	2,835	2,940	4,200	43%	3,360	14%
Maintenance Contracts	7,507	7,715	8,200	8,400	2%	8,400	2%
Fleet	649	141	0	0	-	0	-
Postal Services	3,569	3,948	4,750	5,000	5%	5,000	5%
Telecommunications	2,960	0	0	0	-	1,713	-
Travel and Training	2,464	2,642	3,000	3,000	0%	3,000	0%
Operating Expenses	8,220	7,508	8,500	8,700	2%	0	-100%
Dues and Association Memberships	1,204	1,555	1,750	700	-60%	700	-60%
Office Supplies	6,167	7,971	5,800	5,800	0%	5,800	0%
Books and Subscriptions	0	0	0	1,100	-	9,100	-
Copier Costs	1,434	1,583	1,500	1,500	0%	1,494	0%
Capital Outlay (paperless scanner)	3,791	0	500	600	20%	600	-
Total Operating Expenditures	\$ 578,895	\$ 602,766	\$ 613,233	\$ 643,283	5%	\$ 630,836	3%

Personnel Summary

Range	Class	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	2014-2015 Adopted
	Commissioner of the Revenue	0	1	1	1	1
	Chief Deputy	0	1	1	1	1
	License & Meals Tax Auditor	0	1	1	1	1
	Real Estate Clerk	0	1	1	1	1
	Deputy Clerk II	0	1	1	1	1
	Deputy Clerk I	0	5	5	5	5
Number of Full-Time Positions		0	10	10	10	10

\$ 137,000 In Camp Board funds provided as partial salary reimbursement for 5 positions above.

Assessment

Description

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

FY 15 Goals and Objectives

- To provide equal and fair assessment of real property.

Performance Measures/Statistics	FY 2013 Actual	FY 2014 Estimate	FY 2015 Estimate
Land Parcels	20,088	20,154	20,221
Real Estate Transfers	1,447	1,476	1,505
Reassessments New Construction	260	312	374

Assessment

Budget Detail

Acct #:	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	% Change	2014-2015 Adopted	% Change
Salaries and Wages	\$ 0	\$ 0	\$ 0	\$ 0	-	\$ 0	-
Overtime	0	0	0	0	-	0	-
Part Time	6,300	959	1,000	1,000	0%	1,000	0%
Compensation (Boards/Committees)	0	3,000	0	10,400	-	10,400	-
FICA	0	73	77	77	0%	77	-1%
VRS Retirement	0	0	0	0	-	-	-
Hospital/Medical	0	0	0	0	-	0	-
Group Life	0	0	0	0	-	-	-
457 Deferred Comp	0	0	0	0	-	0	-
Professional Services	303,310	6,175	10,000	302,000	2920%	302,000	2920%
Advertising	120	1,794	1,000	1,500	50%	1,500	50%
Postal Services	107	204	200	1,000	400%	1,000	400%
Travel and Training	1,436	450	2,000	0	-100%	0	-100%
Office Supplies	686	1,279	800	1,100	38%	1,100	38%
Capital Outlay	6,245	0	1,000	0	-100%	0	-
Total Operating Expenditures	\$ 318,204	\$ 13,933	\$ 16,077	\$ 317,077	1872%	\$ 317,077	1872%

Treasurer

Description

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

FY 14 Accomplishments

- Enhanced customer service by providing prepay options for Real Estate and Personal Property, automatic drafts to ensure prompt and easy payment of taxes and utilities, and online Customer Self-Service for Real Estate and Personal Property.
- Reconciled all bank statements within 60 days of month close.
- Exceeded State benchmarks for Personal Property and Real Estate Collection rates with 98.96% and 99.51% collections.
- Received “no audit findings of material weakness” in the most recent State audit report of State tax collections.

FY 15 Goals and Objectives

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

Performance Measures/Statistics	FY 2013 Actual	FY 2014 Estimate	FY 2015 Estimate
Real Estate Collection Rate	99.51%	96%	96%
Personal Property Collection Rate	98.96%	96%	96%
State Audit Report	No Material Weaknesses	No Material Weaknesses	No Material Weaknesses

Treasurer

Budget Detail

Acct #:	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	% Change	2014-2015 Adopted	% Change
Salaries and Wages	\$ 333,423	\$ 338,154	\$ 343,100	\$ 343,100	0%	\$ 347,636	1%
Overtime	280	41	0	0	-	0	-
Part Time	6,831	9,498	13,490	13,490	0%	13,490	0%
FICA	24,991	25,273	27,279	27,279	0%	27,626	1%
VRS Retirement	47,252	50,912	48,251	47,519	-2%	41,037	-15%
Hospital/Medical	43,719	49,248	48,985	128,460	162%	73,608	50%
Group Life	931	4,002	4,083	4,083	0%	4,589	12%
457 Deferred Comp	2,928	2,975	3,360	5,040	50%	2,940	-13%
Repair and Maintenance	200	0	250	250	0%	250	0%
Maintenance Contracts	(505)	4,425	5,527	5,527	0%	5,527	0%
Advertising	1,690	3,062	3,290	3,290	0%	3,290	0%
Postal Services	47,659	52,798	60,000	60,000	0%	60,000	0%
Telecommunications	1,844	0	0	0	-	1,021	-
Travel and Training	2,031	3,507	6,000	6,000	0%	3,000	-50%
Operating Expenses	662	620	800	800	0%	800	0%
Dues and Association Memberships	1,921	1,249	2,315	2,315	0%	2,315	0%
Office Supplies	21,906	23,406	22,900	23,000	0%	23,000	0%
Items for Resale (Animal Lic/Tags)	1,069	1,252	2,000	2,000	0%	2,000	0%
Copier Costs	1,434	1,584	1,440	1,440	0%	1,494	4%
Total Operating Expenditures	\$ 540,266	\$ 572,005	\$ 593,070	\$ 673,593	14%	\$ 613,624	3%

\$ 116,000 In Comp Board funds provided as partial salary reimbursement for 4 positions above.

Personnel Summary

Range	Class	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	2014-2015 Adopted
	Treasurer	0	1	1	1	1
	Chief Deputy	0	1	1	1	1
	Collections Clerk	0	1	1	1	1
	Deputy Clerk II	0	2	2	2	2
	Cashier	0	4	4	4	4
Number of Full-Time Positions		0	9	9	9	9

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.

Purchasing

Budget Detail

Acct #:	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	% Change	2014-2015 Adopted	% Change
Salaries and Wages	\$ 0	\$ 0	\$ 0	\$ 0	-	\$ 38,081	-
Overtime	0	0	0	0	-	0	-
Part Time	0	0	0	0	-	0	-
Compensation (Boards/Committees)	0	0	0	0	-	0	-
FICA	0	0	0	0	-	2,913	-
VRS Retirement	0	0	0	0	-	4,604	-
Hospital/Medical	0	0	0	0	-	0	-
Group Life	0	0	0	0	-	503	-
457 Deferred Comp	0	0	0	0	-	0	-
Advertising	0	0	0	0	-	1,000	-
Postal Services	0	0	0	0	-	500	-
Telecommunications	0	0	0	0	-	0	-
Travel and Training	0	0	0	0	-	2,050	-
Dues and Association Memberships	0	0	0	0	-	1,960	-
Office Supplies	0	0	0	0	-	500	-
Copier Costs	0	0	0	0	-	0	-
Capital Outlay	0	0	0	0	-	0	-
Total Operating Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	-	\$ 52,110	-

Personnel Summary

Range	Class	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	2014-2015 Adopted
	Procurement Coordinator	0	0	0	1	1
Number of Full-Time Positions		0	0	0	1	1

Insurances

The Insurances cost center was eliminated in the FY 2014-2015 Operating & Capital Budget. The County's general liability and worker's compensation insurances will be incorporated into a newly established Risk Fund in FY 2014-2015.

Insurances

Budget Detail

Acct #:	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	% Change	2014-2015 Adopted	% Change
Workers Compensation	\$ 114,994	\$ 135,784	\$ 172,000	\$ 150,000	-13%	\$ 0	-100%
Line of Duty Insurance	32,101	67,259	65,000	67,000	3%	0	-100%
Law Enforcement Officer Safety	0	0	26,000	0	-100%	0	-100%
Property Insurance	57,605	61,614	88,000	62,000	-30%	0	-100%
Motor Vehicle Insurance	62,167	53,762	72,000	82,000	14%	0	-100%
Surety Bonds	539	539	600	800	33%	0	-100%
Public Officials Liability	5,354	5,354	5,500	7,000	27%	0	-100%
Deductible Allowance	0	0	0	50,000	-	0	-
General Liability Insurance	8,741	8,097	64,630	21,000	-68%	0	-100%
Total Operating Expenditures	\$ 281,501	\$ 332,409	\$ 493,730	\$ 439,800	-11%	\$ 0	-100%

Funding moved to Risk Management Fund.

Electoral Board/Registrar

Description

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

FY 14 Accomplishments

- Replaced outdated Electronic Poll Books and trained election officers on new technology to provide for accurate and efficient election operations.
- Continued to provide outreach programs to assist citizens in the voter registration and absentee voting process.
- Partnered with local public and private high school government teachers in an effort to register students as well as recruit them to serve as Officers of Election or volunteers during November General Elections.

FY 15 Goals and 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.

Performance Measures/Statistics	FY 2013 Actual	FY 2014 Estimate	FY 2015 Estimate
Number of Registered Voters	26,620	27,120	27,620
Percent of Election results certified within 3 days of an election per State Board of Election requirements	100%	100%	100%
Number of Precincts	15	15	15

Voter Registration

Budget Detail

Acct #:		2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	% Change	2014-2015 Adopted	% Change
	Salaries and Wages	\$ 79,001	\$ 80,043	\$ 88,966	\$ 93,966	6%	\$ 89,576	1%
	Overtime	116	40	0	0	-	0	-
	Part Time	24,041	24,764	22,773	22,773	0%	44,775	97%
	Compensation (Boards/Committees)	47,875	27,785	30,260	30,260	0%	8,258	-73%
	FICA	7,266	7,380	8,549	8,931	4%	10,278	20%
	VRS Retirement	11,155	12,255	12,705	13,014	2%	10,830	-15%
	Hospital/Medical	25,376	39,820	28,701	21,410	-25%	29,544	3%
	Group Life	220	953	1,059	1,118	6%	1,182	12%
	457 Deferred Comp	420	420	420	840	100%	420	0%
	Repair and Maintenance	4,367	5,663	2,663	5,250	97%	5,250	97%
	Advertising	889	422	700	250	-64%	250	-64%
	Postal Services	2,401	3,166	3,010	3,000	0%	3,000	0%
	Telecommunications	3,092	0	0	0	-	5,451	-
	Utilities	0	0	0	0	-	1,360	-
	Lease/Rent of Building	2,600	1,400	1,400	1,400	0%	1,400	0%
	Travel and Training	3,986	2,406	3,400	3,400	0%	3,000	-12%
	Operating Expense (ballots/mach.tests)	23,490	12,393	19,500	15,380	-21%	15,380	-21%
	Dues and Association Memberships	285	265	295	265	-10%	265	-10%
	Office Supplies	1,903	2,334	2,000	2,000	0%	2,000	0%
	Copier Charges	1,246	1,610	1,300	2,045	57%	1,487	14%
	Capital Outlay (privacy booths)	4,851	0	8,838	7,975	-10%	2,975	-66%
Total Operating Expenditures		\$ 244,580	\$ 223,120	\$ 236,539	\$ 233,277	-1%	\$ 236,681	0%

\$ 40,000 In State Board of Election funds provided as partial salary reimbursement for 1 positions above.

Personnel Summary

Range	Class	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	2014-2015 Adopted
	General Registrar	0	1	1	1	1
	Asst. Registrar	0	1	1	(1)	1
	Deputy Registrar	0	0	0	1	0
Number of Full-Time Positions		0	2	2	1	2

Circuit Court – Judges

Description

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

FY 15 Goals and Objectives

- To increase 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	CY 2011 Actual	CY 2012 Actual	CY 2013 Actual
Number of Civil Cases	322	336	306
Percent of Civil Cases Concluded within 12 months	71%	75%	79%
Number of Criminal Cases commenced	571	416	510
Percent of Cases Concluded within 120 days	41%	34%	44%

Circuit Court Judges

Budget Detail

Acct #:	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	% Change	2014-2015 Adopted	% Change
Salaries and Wages	\$ 23,052	\$ 40,400	\$ 40,804	\$ 40,804	0%	\$ 41,350	1%
Overtime	0	0	0	0	-	0	-
Part Time	1,170	1,260	10,300	10,300	0%	0	-100%
FICA	1,633	2,873	3,122	3,122	0%	3,163	1%
VRS Retirement	3,276	6,222	5,876	5,651	-4%	4,999	-15%
Hospital/Medical	6,049	11,576	11,538	10,705	-7%	11,988	4%
Group Life	65	481	486	486	0%	546	12%
457 Deferred Comp	245	420	420	420	0%	420	0%
Telecommunications	876	0	0	0	-	1,293	-
Utilities - Courts Bldg	0	0	0	0	-	67,982	-
Travel & Training	1,623	1,519	2,600	2,600	0%	2,000	-23%
Dues & Subscriptions	360	695	500	500	0%	500	0%
Office Supplies	1,918	409	400	700	75%	700	75%
Copier	198	157	300	0	-100%	0	-100%
Total Operating Expenditures	\$ 40,465	\$ 66,011	\$ 76,346	\$ 75,288	-1%	\$ 134,941	77%

Personnel Summary

Range	Class	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	2014-2015 Adopted
	Judicial Asst.	0	1	1	1	1
Number of Full-Time Positions		0	1	1	1	1

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 15 Goals and Objectives

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

Performance Measures/Statistics	2011	2012	2013
Civil Cases:			
Number of Civil Cases	2,544	2,386	2,193
Case Continuance Rate	20%	22%	21%
Traffic Cases:			
Number of Traffic Cases	10,999	11,279	14,479
Case Continuance Rate	31%	29%	30%
Criminal Cases:			
Number of Criminal Cases	3,669	4,048	3,940
Case Continuance Rate	65%	66%	66%

General District Court

Budget Detail

Acct #:	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	% Change	2014-2015 Adopted	% Change
Court Appointed Attorney Fees	2,078	1,680	2,200	2,400	9%	2,400	9%
Telecommunications	1,376	0	0	0	-	1,387	-
Lease/Rent of Equipment	46	2,117	1,910	420	-78%	420	-78%
Dues and Association Memberships	205	202	250	134	-46%	134	-46%
Office Supplies	1,246	1,196	2,000	2,000	0%	2,000	0%
Books and Subscriptions	0	0	0	220	-	220	-
Copier	0	0	0	1,910	-	1,910	-
Other Operating (shred it)	0	0	250	150	-40%	150	-40%
Capital Outlay (shredder)				1,150	-	900	-
Total Operating Expenditures	\$ 4,951	\$ 5,195	\$ 6,610	\$ 8,384	27%	\$ 9,521	44%

Western Tidewater Community Corrections Program

Description

This cost center provides for Isle of Wight County's share of expenses related to the Fifth Judicial District Community Corrections Program. The Fifth Judicial District Community Corrections Program (CCP) 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 11% 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.

Fifth Judicial District Community Corrections Program		
	<u>Number of Cases</u>	<u>Percent of Cases</u>
Franklin	71	6%
Southampton County	76	6%
Isle of Wight County	131	11%
Transfer Cases from Other Jurisdictions	176	15%
Suffolk	<u>747</u>	<u>62%</u>
	1,201	100%

Source: Fifth Judicial District Community Corrections Program

Fifth District Community Corrections Program

Budget Detail

Acct #:	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	% Change	2014-2015 Adopted	% Change
Regional Corrections Service - Suffolk	\$ 8,579	\$ 10,491	\$ 10,338	\$ 12,712	23%	\$ 12,712	23%
Total Operating Expenditures	\$ 8,579	\$ 10,491	\$ 10,338	\$ 12,712	23%	\$ 12,712	23%

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 bypass 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 15 Goals and Objectives

- To provide efficient and effective probation and residential services which promote positive behavior for those children and adults who come within the Court's authority consistent with the well-being of children, their families, and the protection of the community.

Performance Measures/Statistics	2011	2012	2013
Juvenile Cases:			
Total Cases Commenced	1,809	1,784	1,928
Total Cases Concluded	894	836	914
Case Continuance Rate	51%	53%	53%
Domestic Cases:			
Total Cases Commenced	2,167	2,752	2,852
Total Cases Concluded	1,027	1,164	1,274
Case Continuance Rate	53%	58%	55%

Juvenile and Domestic Relations Court

Budget Detail

Acct #:	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	% Change	2014-2015 Adopted	% Change
Repair and Maintenance	25	0	240	240	0%	240	0%
Postal Services	46	48	50	60	20%	60	20%
Telecommunications	3,198	0	0	0	-	1,966	-
Travel & Training	500	1,292	1,000	1,000	0%	1,000	0%
Dues and Association Memberships	410	385	600	600	0%	600	0%
Office Supplies	796	830	2,000	2,000	0%	1,000	-50%
Copier Costs	3,548	3,820	4,000	4,000	0%	3,548	-11%
Total Operating Expenditures	\$ 8,523	\$ 6,375	\$ 7,890	\$ 7,900	0%	\$ 8,414	7%

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 14 Accomplishments

- Successfully provided 24 youth with various needed services including substance abuse, anger management, parenting, community service, employment readiness, and restorative justice.

FY 15 Goals and 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 2013 Actual	FY 2014 Estimate	FY 2015 Estimate
Number of Youth Referred to Substance Abuse Education Program	27	24	26
Percent of Youth Completing Substance Abuse Education Program	70%	92%	100%

Juvenile Accountability Program

Budget Detail

Acct #:		2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	% Change	2014-2015 Adopted	% Change
A	Professional Services (programs)	\$ 31,718	\$ 10,269	\$ 32,500	\$ 32,500	0%	\$ 32,500	0%
	Drug Testing Supplies	508	826	1,500	1,500	0%	1,500	0%
	Drug Lab Test	0		872	872	0%	872	0%
	Telecommunications	38	0	0	0	-	81	-
Total Operating Expenditures		\$ 32,264	\$ 11,095	\$ 34,872	\$ 34,872	0%	\$ 34,953	0%

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

Fifth District Court Services Unit

Description

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

FY 14 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 collaboration with Isle of Wight Public Schools to help address and improve attendance patterns of identified school age children.
- Unit personnel maintained 100% compliance with Virginia Department of Juvenile Justice standards.

FY 15 Goals and Objectives

- To divert 30% of all juvenile delinquency/status offense intakes.
- To achieve a Detention Assessment Instrument override (to a more secure environment) percentage of no more than 25% for all custody taking intake decisions.
- To maintain the recidivism rate below region and state averages.

Performance Measures/Statistics	FY 2013 Actual	FY 2014 Estimate	FY 2015 Estimate
Number of Juveniles Placed in Secure Detention	28	26	28
Number of Juveniles Placed in Less Secure Detention	4	10	10
Number of Juveniles Placed in Outreach Detention	6	15	15
Percent of Juvenile Intakes Diverted to In-House Diversion Program or Juvenile Conference Committee	23%	30%	30%
Number of Juveniles on Active Supervision (includes diversion)	90	92	98
Detention Assessment Instrument (DAI) Override Percentage	33%	30%	30%

Court Services Unit

Budget Detail

Acct #:	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	% Change	2014-2015 Adopted	% Change
Professional Services (Juv Detention)	\$ 110,309	\$ 155,560	\$ 155,560	\$ 185,500	19%	\$ 185,500	19%
Telecommunications	0	0	0	0	-	318	-
Copier Costs	0	0	0	0	-	0	-
Total Operating Expenditures	\$ 110,309	\$ 155,560	\$ 155,560	\$ 185,500	19%	\$ 185,818	19%

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

Clerk of the Circuit Court

Description

The Clerk's Office of the Circuit Court performs multiple duties (over 800 by Code of Virginia), most of which involve service to 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. In criminal cases, the Clerk's Office assesses and collects fines and costs, and manages a financial management system through the Supreme Court; processes orders for Department of Corrections, and sends cases on appeal to Court of Appeals of Virginia and the Supreme Court. The Clerk's Office also serves as the Probate Court, appointing persons to administer estates and recording estate documents.

FY 14 Accomplishments

- Scanned and imaged all records including deeds, wills, marriage licenses, financing statements, and miscellaneous orders dating back to the 1600's for online viewing.
- Became a fileless/paperless court beginning in December 2013 providing for all civil and criminal case papers in the Supreme Court Case Imaging System for viewing by attorneys and judges saving time and money.

FY 15 Goals and Objectives

- To perform all duties required to maintain records in accordance with the Code of Virginia.
- To continue to provide improved and updated technology to foster exemplary customer service.

Performance Measures/Statistics	CY 2011	CY 2012	CY 2013
Wills/Estates Initiated	164	185	196
Judgments/Administrative Liens/Notices	936	872	907
Deeds Recorded	5,343	6,317	6,546
Financing Statements	42	38	56
Fictitious Names	203	177	164
Marriage Licenses	186	194	184
Game Licenses	14	15	3

Clerk of the Circuit Court

Budget Detail

Acct #:	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	% Change	2014-2015 Adopted	% Change
Salaries and Wages	\$ 280,020	\$ 274,388	\$ 285,275	\$ 285,275	0%	\$ 289,799	2%
Overtime	0	0	0	0	-	0	-
Part Time	0	0	0	0	-	0	-
FICA	20,372	19,655	21,824	21,824	0%	22,170	2%
VRS Retirement	38,595	41,573	39,777	39,511	-1%	34,437	-13%
Hospital/Medical	38,109	44,124	58,356	64,230	10%	54,924	-6%
Group Life	760	3,230	3,395	3,395	0%	3,825	13%
457 Deferred Comp	1,674	1,680	2,100	2,520	20%	1,680	-20%
Maintenance Contracts (Record Mngt)	3,116	16,421	20,000	20,000	0%	20,000	0%
Repair and Maintenance	650	650	650	2,150	231%	650	0%
Postal Services	3,442	3,725	3,720	3,720	0%	3,720	0%
Telecommunications	1,769	0	0	0	-	1,479	-
Travel and Training	484	599	1,000	1,000	0%	1,000	0%
Dues and Association Memberships	789	320	400	400	0%	400	0%
Office Supplies	4,629	5,192	4,172	6,000	44%	6,000	44%
Copier Costs	4,635	5,021	4,635	4,635	0%	4,635	0%
Capital Outlay-TTF	0	0	14,988	0	-100%	0	-100%
Capital Outlay (Numbering Machine)	2,357	0	500	0	-100%	1,500	200%
Total Operating Expenditures	\$ 401,401	\$ 416,579	\$ 460,792	\$ 454,660	-1%	\$ 446,219	-3%

Personnel Summary

Range	Class	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	2014-2015 Adopted
	Clerk			1	1	1
	Deputy Clerk II			2	2	2
	Deputy Clerk IV			2	2	2
	Chief Deputy Clerk			1	1	1
Number of Full-Time Positions		0	0	6	6	6

\$ 256,000 In Coug Board funds provided as partial salary reimbursement for 5.1 positions above.

Commonwealth Attorney

Description

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

FY 14 Accomplishments

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

FY 15 Goals and Objectives

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

Performance Measures/Statistics	FY 2013 Actual	FY 2014 Estimate	FY 2015 Estimate
Misdemeanor Defendants Prosecuted	524	450	450
Felony Defendants Prosecuted	308	300	300
Total Number of Criminal Charges Prosecuted (Misdemeanor/Felony)	1,259	1,200	1,200

Commonwealth's Attorney

Budget Detail

Acct #:	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	% Change	2014-2015 Adopted	% Change
Salaries and Wages	\$ 363,043	\$ 380,663	\$ 384,470	\$ 384,470	0%	\$ 393,502	2%
Overtime	0	0	0	0	-	0	-
Part Time	180	0	0	0	-	0	-
FICA	27,020	28,560	29,412	29,412	0%	30,103	2%
VRS Retirement	51,589	58,280	54,902	53,249	-3%	46,994	-14%
Hospital/Medical	33,508	36,925	37,446	64,230	72%	47,340	26%
Group Life	1,017	4,530	4,575	4,575	0%	5,194	14%
457 Deferred Comp	416	420	420	2,520	500%	840	100%
Maintenance Contracts	312	427	450	450	0%	450	0%
Postal Services	317	701	700	700	0%	700	0%
Telecommunications	4,738	2,329	1,800	2,400	33%	1,693	-6%
Travel and Training	2,204	2,750	3,000	3,000	0%	3,000	0%
Dues and Association Memberships	2,203	3,650	4,600	4,300	-7%	4,300	-7%
Office Supplies	3,720	2,813	2,500	2,500	0%	2,500	0%
Copier Costs	2,668	2,911	3,000	3,000	0%	2,671	-11%
Capital Outlay (comptrs/case mngr sftwr)	0	0	0	5,800	-	14,637	-
Total Operating Expenditures	\$ 492,935	\$ 524,958	\$ 527,275	\$ 560,606	6%	\$ 553,925	5%

\$ 361,000 In Comp Board funds provided as partial salary reimbursement for 6 positions above.

Personnel Summary

Range	Class	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	2014-2015 Adopted
	Commonwealth's Attorney			1	1	1
	Asst Commonwealth's Attorney			2	2	2
	Office Administrator			1	1	1
	Administrative Assistant			1	1	1
	Paralegal			1	1	1
Number of Full-Time Positions		0	0	6	6	6

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 2014 Accomplishments

- Developed, trained and implemented a comprehensive set of policies and procedures on all operational components of the Sheriff's Office and initiated the Accreditation process.
- Acquired over \$200,000 in law enforcement grants.
- Established three patrol districts and five satellite offices within the County as well as developed a schedule to provide for optimum coverage in all districts.
- Successfully investigated numerous crimes leading to convictions.
- Conducted 226 community relation meetings and events as well as utilized social media to maximize outreach with County citizens.

FY 15 Goals and Objectives

- To continue the commitment to professionalism in law enforcement by pursuing accreditation, developing processes to ensure continuity of operations, and incorporating a systematic approach to training.
- To continue partnering with the community through public meetings and social media outlets.
- Continue to provide the needed services with the ever increasing limits of available funding.

Performance Measures/Statistics	CY 2011	CY 2012	CY 2013
Calls for Service	39,555	37,932	44,278
Average Response Time	13:36	15:31	13:28
Average Call Time	32:29	35:15	34:45
Traffic Stops	4,079	2,630	4,087
Traffic Summons	1,313	1,744	2,064
Warrants Served	691	883	776
School Checks	N/A	698	1,320

Sheriff - Administration & Public Safety Officers

Budget Detail

Acct #:		2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	% Change	2014-2015 Adopted	% Change
B, C	Salaries and Wages	\$ 1,765,664	\$ 2,195,928	\$ 2,240,646	\$ 2,240,646	0%	\$ 2,116,447	-6%
A	Overtime	79,499	91,823	130,000	147,625	14%	113,000	-13%
	Part Time	86,845	105,803	110,000	110,000	0%	110,000	0%
	FICA	142,260	175,461	189,769	191,118	1%	178,968	-6%
	VRS Retirement	243,327	333,887	318,922	310,329	-3%	251,441	-21%
	Hospital/Medical	310,941	435,764	411,019	567,365	38%	414,828	1%
	Group Life	4,806	26,057	26,664	26,664	0%	27,937	5%
	457 Deferred Comp	7,496	9,979	10,080	22,260	121%	13,860	38%
	Professional Services (polygraphs/medical)	5,537	2,238	2,000	4,000	100%	3,000	50%
	Postal Services	2,012	1,764	2,000	2,000	0%	2,000	0%
	Maintenance Contracts	39,479	39,094	33,000	48,730	48%	48,730	48%
	Fleet	235,927	278,146	290,000	290,000	0%	328,976	13%
	Advertising	0	53	250	250	0%	0	-100%
	Telecommunications	29,742	0	0	0	-	26,374	-
	Utilities	0	0	0	0	-	61,699	-
	Travel and Training	11,602	20,021	32,000	37,000	16%	30,000	-6%
	Auxilliary Sheriff	0	0	2,000	2,000	0%	2,000	0%
	Special Investigation	687	4,678	4,000	4,000	0%	4,000	0%
	Dues and Association Memberships	2,910	3,541	3,000	3,000	0%	3,000	0%
	Office Supplies	20,901	13,566	13,000	13,000	0%	13,000	0%
	Food for Prisoners	7	0	100	0	-100%	0	-100%
	Uniforms & Wearing Apparel	112,251	23,044	35,500	35,500	0%	30,500	-14%
	Other Operating (taser/ammo)	14,178	21,129	41,145	41,145	0%	41,145	0%
	Copier Costs	2,868	3,584	5,800	3,820	-34%	3,821	-34%
	Capital Outlay (comprts, weapons, server)	99,032	0	37,000	53,400	44%	53,400	44%
Total Operating Expenditures		\$ 3,217,971	\$ 3,785,562	\$ 3,937,895	\$ 4,153,852	5%	\$ 3,878,126	-2%

NOTE A: Removed \$17,000 and added to County Fair at request of Sheriff to properly reflect cost center.

NOTE B: Above includes approximately \$175,000 in School Resource Officers (SRO) assigned to 3 schools in the County.

NOTE C: Salary reduced by 5 Comp Board positions for E911 moved to E911 fund.

Personnel Summary

Range	Class	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	2014-2015 Adopted
	Sheriff	0	1	1	1	1
	Major	0	1	1	1	1
	Captains	0	2	2	2	2
	Lieutenant	0	4	4	4	4
	Sargeant	0	2	6	6	6
	Deputy Sheriff	0	33	28	28	28
	Investigator	0	2	3	3	3
	Office Manager	0	1	1	1	1
	Administrative Asst.	0	2	2	2	2
	Dispatch Supervisor	0	1	1	1	0
	Dispatchers	0	4	4	4	0
Number of Full-Time Positions		0	53	53	53	48

\$ 1,054,450 In Comp Board funds provided as partial salary reimbursement for 26 positions above. Comp Board funding for dispatchers is included in E911 budget.

Animal Control

Description

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

FY 14 Accomplishments

- Successfully responded to 1,255 calls for service, an increase of 14%, over the previous year.
- Facilitated the adoption, transfer to rescue organizations, and reclamation by owner of 875 animals.

FY 15 Goals and Objectives

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

Performance Measures/Statistics	FY 2013 Actual	FY 2014 Estimate	FY 2015 Estimate
Calls for Service	1,255	1,430	1,605
Number of Animals Entering Animal Services Facility	1,428	1,550	1,600
Number of Stray Animals Picked Up	683	700	705
Number of Animals Adopted	446	550	600

Sheriff - Animal Shelter

Budget Detail

Acct #:	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	% Change	2014-2015 Adopted	% Change
Salaries and Wages	\$ 127,679	\$ 130,585	\$ 113,247	\$ 113,247	0%	\$ 113,170	0%
Overtime	5,700	13,086	9,200	9,200	0%	9,200	0%
Part Time	5,740	34,708	40,400	50,400	25%	50,400	25%
FICA	9,744	12,714	12,458	13,223	6%	13,217	6%
VRS Retirement	17,172	16,833	14,482	15,685	8%	12,012	-17%
Hospital/Medical	35,745	36,052	30,870	42,820	39%	21,468	-30%
Group Life	338	1,409	1,348	1,348	0%	1,494	11%
457 Deferred Comp	394	454	420	1,680	300%	420	0%
Repair and Maintenance	2,867	2,519	3,100	3,100	0%	3,100	0%
Advertising	177	315	400	400	0%	400	0%
Veterinarian Services	1,282	12,742	48,500	48,768	1%	48,768	1%
Postal Services	50	32	140	140	0%	140	0%
Fleet	17,641	17,860	30,000	30,000	0%	30,000	0%
Utilities	0	0	0	0	-	17,719	-
Telecommunications	1,105	0	0	0	-	2,437	-
Travel and Training	1,003	375	5,000	5,000	0%	3,000	-40%
Other Operating (animal supplies/euthena)	11,682	20,068	40,500	40,500	0%	30,500	-25%
Dues and Association Memberships	0	0	0	120	-	120	-
Office Supplies	2,604	835	2,000	2,000	0%	2,000	0%
Uniforms & Wearing Apparel	1,518	1,708	2,900	2,900	0%	2,900	0%
Capital Outlay (traps/cages)	14,458	2,086	4,000	4,000	0%	4,000	-
Total Operating Expenditures	\$ 256,899	\$ 304,379	\$ 358,965	\$ 384,531	7%	\$ 366,465	2%

Personnel Summary

Range	Class	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	2014-2015 Adopted
	Chief Animal Control Officer	0	1	1	0	0
	Animal Control Officer	0	3	3	3	3
	Secretary	0	1	1	1	1
	Title	0	0	0	0	0
Number of Full-Time Positions		0	5	5	4	4

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.

FY 14 Accomplishments

- Established Code Orange Policy for officer safety
- Completed revisions of the Emergency Communications Center Policy and Procedures in accordance with APCO National Standards and began working towards accreditation status for the center.
- Initiated 12 hour shifts for reduction of overtime and part time needing to cover shifts due to sick or vacation leave.

FY 15 Goals and 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.

Transfer to E 911 Fund - Local Support

Budget Detail

Acct #:	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	% Change	2014-2015 Adopted	% Change
Support of E 911 Services	748,537	770,940	469,070	900,373	92%	1,020,619	118%
Total Operating Expenditures	\$ 748,537	\$ 770,940	\$ 469,070	\$ 900,373	92%	\$ 1,020,619	118%

Fire & Rescue – Response

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 Department of Emergency Services assists with emergency/disaster preparedness through the provision, and updating, of Plans that prepare the County government to support its citizens during various types of emergencies. The Department coordinates response and relief efforts with agencies such as FEMA, the State of Virginia, the Sheriff's Office, Fire and Rescue, the Department of Social Services, the American Red Cross and other relief organizations that serve our citizens during times of disaster. **The adopted FY 2014-2015 Operating & Capital Budget splits the functions of the Department of Emergency Services into Fire & Rescue- Response and Emergency Management and Billing.**

FY 14 Accomplishments

- Acquired a Mass Casualty/Evacuation Transport Unit with Hampton Roads Urban Areas Security Initiative and Metropolitan Medical Response System grant funds to augment the County's emergency medical response during a mass casualty, terrorism or disaster event.
- Successfully completed numerous safety trainings to include Active Shooter Training, the new Federal update to the Hazard Communication Standard, VDOT Flagger Certification and Intermediate Work Zone Safety, Forklift Operator, Confined Space-Entry, Self-Rescue, & Non-Entry Rescue, Bloodborne Pathogens, and General Workplace Safety Awareness.

FY 15 Goals and Objectives

- To continue to promote the safety of all citizens of Isle of Wight County through emergency preparedness and response. **(SP1: Effective Governance and Community Partnerships)**
- To ensure adequate Fire and Emergency Medical Service (EMS) resources are available to respond to the everyday demand for services. **(SP 4: Funding for the Future)**
- To work with surrounding jurisdictions and the State through Mutual Aid Agreements to ensure resources are available during times of disaster. **(SP1: Effective Governance and Community Partnerships)**
- To provide up to date plans that guide the County through foreseeable disasters; providing assistance and care of its citizens. **(SP1: Effective Governance and Community Partnerships)**

Performance Measures/Statistics	FY 2013 Actual	FY 2014 Estimate	FY 2015 Estimate
EMS Calls for Service	4,179	4,720	5,192
Average Response Time (Career/Volunteers)	2.32 Min.	2.08 Min.	2.5 Min.
Fire Incidents	2,776	2,800	2,830

Fire and Rescue Response

Budget Detail

Acct #:	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	% Change	2014-2015 Adopted	% Change
Salaries and Wages	\$ 0	\$ 0	\$ 0	\$ 776,390	-	\$ 717,455	-
Overtime	0	0	0	0	-	0	-
Part Time	0	0	0	250,000	-	857,330	-
FICA	0	0	0	78,519	-	120,471	-
VRS Retirement	0	0	0	107,530	-	79,900	-
Hospital/Medical	0	0	0	203,395	-	141,900	-
Group Life	0	0	0	9,239	-	9,470	-
457 Deferred Comp	0	0	0	7,980	-	3,360	-
Professional Services (med dirctr; drug bo	16,112	833	55,000	10,400	-81%	10,400	-81%
Contribution - Carrollton VFR	310,745	254,536	254,536	254,536	0%	254,536	0%
Contribution - Carrsville VFR	136,145	146,211	146,214	146,214	0%	146,214	0%
Contribution - Rushmere VF	92,433	68,895	68,895	68,895	0%	68,895	0%
Contribution - Smithfield VF	92,093	212,680	212,680	212,680	0%	212,680	0%
Contribution - Windsor VF	144,101	122,918	122,918	122,918	0%	122,918	0%
Contribution - Isle of Wight VR	239,422	261,450	261,450	261,450	0%	261,450	0%
Contribution - Windsor VR	133,404	118,040	118,040	118,040	0%	118,040	0%
Contribution mandate - State Forestry	10,020	10,200	10,020	9,943	-1%	9,943	-1%
Medical Services (vacs/physicals)	0	0	0	11,014	-	11,014	-
Maintenance Contracts (software)	0	0	0	13,397	-	13,397	-
Advertising	0	0	0	300	-	300	-
Fleet	0	0	0	4,225	-	4,150	-
Utilities	0	0	0	0	-	364	-
Telecommunications	15,381	0	0	0	-	17,182	-
Lease/Rent of Equipment (Station Genrtrs	0	0	0	0	-	68,469	-
Travel and Training	0	11,080	0	9,150	-	5,000	-
Four for Life - EMS Support *	36,858	37,667	34,550	0	-100%	0	-100%
Dues and Association Memberships	0	0	0	0	-	5,610	-
Fire Programs Fund Expense *	65,640	0	42,300	0	-100%	0	-100%
Office Supplies	0	0	0	425	-	425	-
Uniforms & Wearing Apparel	0	0	0	12,350	-	12,350	-
B ** Capital Outlay (sftwr; Lifepaks)	13,840	0	22,500	57,698	156%	150,000	-
Total Operating Expenditures	\$ 1,306,194	\$ 1,244,511	\$ 1,349,103	\$ 2,746,688	104%	\$ 3,423,223	154%

NOTE A: Paid staffing to provide 75,256 hours of coverage for the following stations based on staffing plans:

Carrollton Vol Fire	5,440 hours
Carrsville Vol Fire/Rescue	20,792 hours
IOW Vol Rescue	25,912 hours
Windsor Vol Rescue	20,512 hours
Smithfield Vol Fire	2,600 hours
<u>75,256</u>	

NOTE B:** Capital Budget request of \$450K - Lifepaks (\$30K each) shifted to Op @ \$100K to match grant awards to vol. with source four for life & fire funds estimate of \$37,666 & \$68,985.

Fire and Rescue Response

Personnel Summary

Range	Class	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	2014-2015 Adopted
	Firefighter/Medic	0	0	0	7	7
	Paramedic/Intermedic	0	0	0	3	3
	Fire & EMS LT	0	0	0	3	3
	Firefighter/Medic / Infection Control	0	0	0	1	1
	EMS Captain	0	0	0	1	1
	Firefighter/Medic/Trainer	0	0	0	1	1
Number of Full-Time Positions		0	0	0	16	16

Fire & Rescue – Emergency Management and Billing

Description

The Department of Emergency Services provides full-time and part-time staffing support to many of the volunteer fire and rescue departments serving the County to ensure services are available to citizens in their time of need. The Department of Emergency Services assists with emergency/disaster preparedness through the provision, and updating, of Plans that prepare the County government to support its citizens during various types of emergencies. The Department coordinates response and relief efforts with agencies such as FEMA, the State of Virginia, the Sheriff's Office, Fire and Rescue, the Department of Social Services, the American Red Cross and other relief organizations that serve our citizens during times of disaster. **The adopted FY 2014-2015 Operating & Capital Budget splits the functions of the Department of Emergency Management into Fire & Rescue- Response and Emergency Management and Billing.**

FY 14 Accomplishments

- Acquired a Mass Casualty/Evacuation Transport Unit with Hampton Roads Urban Areas Security Initiative and Metropolitan Medical Response System grant funds to augment the County's emergency medical response during a mass casualty, terrorism or disaster event.
- Successfully completed numerous safety trainings to include Active Shooter Training, the new Federal update to the Hazard Communication Standard, VDOT Flagger Certification and Intermediate Work Zone Safety, Forklift Operator, Confined Space-Entry, Self-Rescue, & Non-Entry Rescue, Bloodborne Pathogens, and General Workplace Safety Awareness.

FY 15 Goals and 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)**
- Ensure adequate Fire and Emergency Medical Service (EMS) resources are available to respond to the everyday demand for services. **(SP 4: Funding for the Future)**
- Work with surrounding jurisdictions and the State through Mutual Aid Agreements to ensure resources are available during times of disaster. **(SP1: Effective Governance and Community Partnerships)**
- Provide up to date plans that guide the County through foreseeable disasters; providing assistance and care of its citizens. **(SP1: Effective Governance and Community Partnerships)**

Performance Measures/Statistics	FY 2013 Actual	FY 2014 Estimate	FY 2015 Estimate
Percent compliance with Federal National Incident Management System (NIMS) Requirements	70%	70%	75%
Number of Patients Billed for EMS Services	N/A	1,818	1,850

Fire & Rescue - Emergency Management & Billing

Budget Detail

Acct #:	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	% Change	2014-2015 Adopted	% Change
Salaries and Wages	\$ 437,293	\$ 525,568	\$ 641,311	\$ 252,329	-61%	\$ 257,728	-60%
Overtime	5,250	14,825	0	0	-	0	-
Part Time	755,037	1,039,888	1,000,000	18,084	-98%	0	-100%
FICA	89,933	118,012	125,560	20,686	-84%	19,716	-84%
VRS Retirement	61,533	79,730	91,551	34,947	-62%	30,627	-67%
Hospital/Medical	80,901	120,227	136,064	53,525	-61%	63,000	-54%
Group Life	1,213	6,215	7,631	3,002	-61%	3,402	-55%
457 Deferred Comp	1,923	2,503	3,360	2,100	-38%	1,680	-50%
Fleet	4,124	5,962	3,500	6,725	92%	6,800	94%
Professional Services	4,390	5,493	4,400	0	-100%	0	-100%
Lease of Equipment (Shlter Generators)	0	0	0	0	-	286,692	-
Maintenace Contracts (Software)	6,178	1,662	24,050	16,806	-30%	16,806	-30%
Advertising	125	0	150	450	200%	450	200%
Postal Services	136	344	7,100	5,580	-21%	5,580	-21%
Telecommunications	6,984	1,495	0	0	-	4,474	-
Travel and Training	4,775	0	4,000	4,055	1%	3,000	-25%
Safety & Training	0	0	13,725	0	-100%	0	-100%
RAD Emergency Program	11,004	(3,710)	0	0	-	0	-
Dues and Association Memberships	532	798	1,000	375	-63%	375	-63%
Office Supplies	4,154	2,883	5,000	4,915	-2%	4,915	-2%
Uniforms	12,166	13,906	10,000	925	-91%	925	-91%
Books and Subscriptions	0	0	0	4,385	-	2,000	-
Copier Costs	0	0	0	4,000	-	2,589	-
Capital Outlay	4,453	0	10,000	3,900	-61%	3,000	-
Total Operating Expenditures	\$ 1,492,104	\$ 1,935,804	\$ 2,088,402	\$ 436,789	-79%	\$ 713,760	-66%

Fire & Rescue - Emergency Management & Billing

Personnel Summary

Range	Class	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	2014-2015 Adopted
	Chief of Emergency Services	0	1	1	1	1
	Emergency Management Coord.	0	0	1	1	1
	Safety & Training Coordinator	0	0	1	1	0
	Medical Billing Coordinator	0	1	1	1	1
	Medical Billing Clerk	0	1	1	1	1
	Administrative Asst.	0	1	1	1	1
Number of Full-Time Positions		0	4	6	6	5

Western Tidewater Regional Jail

Description

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

Western Tidewater Regional Jail

Budget Detail

Acct #:	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	% Change	2014-2015 Adopted	% Change
Required Jurisdiction Contribution	\$ 634,569	\$ 647,123	\$ 647,123	\$ 1,017,022	57%	\$ 1,017,022	57%
Total Operating Expenditures	\$ 634,569	\$ 647,123	\$ 647,123	\$ 1,017,022	57%	\$ 1,017,022	57%

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

Codes Inspections

Description

The Department of Inspection's primary function under State law is the administration and enforcement of the Virginia Uniform Statewide Building Code and associated standards regulating the construction, renovation and maintenance of buildings and structures to ensure the health, safety and welfare of the citizens of Isle of Wight County. Secondly, in conjunction with the Departments of Planning and Zoning and Engineering, the Department shares responsibility for the enforcement of various County Ordinances relating to erosion and sediment control and the Chesapeake Bay Preservation Act. In this capacity, the Department reviews residential and commercial construction documents for code compliance, issues permits, performs inspections, issues Certificates of Occupancy and responds to citizen's requests and complaints concerning building construction and County Code requirements throughout the County including the incorporated Towns of Windsor and Smithfield.

FY 14 Accomplishments

- Integrated the Improved Customer Self-Serve capabilities of the County's financial software, Munis Version 10.3, to provide for enhanced customer service.
- Increased usage of digital services to promote efficiency and improved customer service including digital plan submittal, customer self-serve and inspection request.

FY 15 Goals and Objectives

- To enforce the Virginia Uniform Statewide Building Code and associated standards to ensure the health, safety, and welfare of Isle of Wight citizens. **(SP3: Managing Growth and Change)**
- To enhance customer satisfaction by promoting the use of the Department's MUNIS Customer Self-Serve and digital electronic plan submittal and inspection request services. **(SP1: Effective Governance and Community Partnerships)**
- To provide staff with training opportunities necessary to meet the constantly changing work environment facing them in the future. **(SP1: Effective Governance and Community Partnerships)**

Performance Measures/Statistics	FY 2013 Actual	FY 2014 Estimate	FY 2015 Estimate
Total Permits Issued	2,278	2,506	2,756
Total Residential Permits	127	139	153
Average Plan Review Time	N/A	14 days	10 days
Percent of Electronic Application Submittals	N/A	5%	70%

Codes Inspections

Budget Detail

Acct #:	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	% Change	2014-2015 Adopted	% Change
Salaries and Wages	\$ 309,693	\$ 323,922	\$ 323,621	\$ 323,621	0%	\$ 338,937	5%
Overtime	0	0	0	0	-	0	-
Part Time	0	0	0	0	-	0	-
FICA	22,862	23,816	24,757	24,757	0%	25,929	5%
VRS Retirement	44,007	49,344	46,601	44,822	-4%	40,977	-12%
Hospital/Medical	49,767	59,681	62,138	74,935	21%	73,608	18%
Group Life	867	3,813	3,851	3,851	0%	4,474	16%
457 Deferred Comp	2,098	2,100	2,100	2,940	40%	2,100	0%
Advertising	0	0	100	0	-100%	0	-100%
Fleet	9,767	9,832	12,000	12,000	0%	10,938	-9%
Postal Services	759	302	700	700	0%	700	0%
Telecommunications	4,277	0	0	0	-	3,817	-
Travel and Training	1,773	1,124	3,500	3,764	8%	3,764	8%
Uniforms and wearing apparel	0	0	0	3,900	-	2,000	-
Dues and Association Memberships	599	694	1,000	1,059	6%	1,059	6%
Office Supplies	2,292	1,897	1,500	1,500	0%	1,500	0%
Books and Subscriptions	0	0	0	4,001	-	4,001	-
Copier Costs	2,923	3,087	3,246	3,246	0%	3,244	0%
Capital Outlay	17,578	0	26,000	0	-100%	0	-
Total Operating Expenditures	\$ 469,262	\$ 479,612	\$ 511,114	\$ 505,096	-1%	\$ 517,048	1%

Personnel Summary

Range	Class	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	2014-2015 Adopted
	Director	0	1	1	1	1
	Chief Codes Compliance Inspector	0	1	1	1	1
	Plans Examiner	0	1	1	1	1
	Codes Compliance Inspector	0	2	2	2	2
	Administrative Assistant	0	1	0	0	0
	Administrative Services Manager	0	0	1	1	1
	Permit Technician	0	1	1	1	0
Number of Full-Time Positions		0	7	7	7	6

General Services

Description

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

FY 14 Accomplishments

- Implemented Facility Dude, a web-based work order management system, to improve monitoring of work order requests received from County departments.
- Paved five (5) Rural Rustic Roads including Pope Swamp Trail (2.2 miles), Halltown Road (1.2 miles), Ballard Road (1.8 miles), White House Road (0.3 mile section), and Poor House Road (0.4 mile section).
- Implemented the County’s Stormwater Management Program in accordance with Federal and State regulations.

FY 15 Goals and Objectives

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

Performance Measures/Statistics	FY 2013 Actual	FY 2014 Estimate	FY 2015 Estimate
Percent of Site Plan Review Comments Provided within 30 Days	N/A	N/A	100%
E&S Program Meets/Exceeds State Requirements	N/A	N/A	Yes
Work Order Requests	1,456	1,566	1,600
Refuse Tonnage	17,410	17,500	17,600

General Services - Administration

Budget Detail

Acct #:	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	% Change	2014-2015 Adopted	% Change
Salaries and Wages	\$ 126,795	\$ 175,671	\$ 176,045	\$ 179,687	2%	214,277	22%
Overtime	0	0	0	0	-	0	-
Part Time	20,756	0	0	0	-	0	-
FICA	10,811	12,834	13,467	13,746	2%	16,392	22%
VRS Retirement	17,881	26,912	25,350	24,887	-2%	25,906	2%
Hospital/Medical	16,602	18,781	18,714	32,115	72%	31,362	68%
Group Life	352	2,080	2,095	2,138	2%	2,828	35%
457 Deferred Comp	839	840	840	1,260	50%	0	-100%
Fleet	64,192	0	41,000	66,000	61%	20,400	-50%
Postal Services	15	75	75	75	0%	75	0%
Telecommunications	1,031	0	0	0	-	353	-
Utilities	0	0	0	0	-	5,232	-
Travel and Training	0	477	500	500	0%	0	-100%
Dues and Association Memberships	297	365	2,320	2,160	-7%	2,160	-7%
Office Supplies	1,652	1,320	1,500	1,500	0%	1,500	0%
Copier Costs	855	1,038	1,100	1,100	0%	1,039	-6%
Capital Outlay	0	0	0	0	-	0	-
Total Operating Expenditures	\$ 262,078	\$ 240,392	\$ 283,006	\$ 325,168	15%	\$ 321,525	14%

Personnel Summary

Range	Class	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	2014-2015 Adopted
	General Services Director	0	0.5	0.5	1.0	0.5
	Asst Director of General Services	0	0.5	0.5	0.5	0.0
	Public Works Admin (Bldgs, Refuse, & C	0	0	0	1.0	1.0
	Special Projects Manager	0	1	1	1.0	1.0
	Admin. Asst. (Bldg, Refuse, & CapProg S	0	1	1	1.0	1.0
Number of Full-Time Positions		0	3	3	4.5	3.5

General Services – Engineering

Description

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

FY 14 Accomplishments

- Managed the engineering and construction of the new Isle of Wight Rescue Squad.
- Paved five (5) Rural Rustic Roads including Pope Swamp Trail (2.2 miles), Halltown Road (1.2 miles), Ballard Road (1.8 miles), White House Road (0.3 mile section), and Poor House Road (0.4 mile section).

FY 15 Goals and Objectives

- To provide site plan review applicants with required comments within 30 days. **(SP1: Effective Governance and Community Partnerships)**
- To properly plan and implement the E&S Program to meet or exceed State erosion and sediment control and stormwater management regulations. **(SP3: Managing Growth and Change)**
- 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 obtain maximum revenue sharing funds from the State to enhance roadways within the County. **(SP4 – Funding for the Future)**
- To pave a minimum of five (5) Rural Rustic Roads in the County. **(SP3: Managing Growth and Change)**

Performance Measures/Statistics	FY 2013 Actual	FY 2014 Estimate	FY 2015 Estimate
Percent of Site Plan Review Comments Provided within 30 Days	N/A	N/A	100%
E&S Program Meets/Exceeds State Requirements	N/A	N/A	Yes
Rural Rustic Roads Paved	N/A	5	5

General Services - Engineering

Budget Detail

Acct #:	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	% Change	2014-2015 Adopted	% Change
Salaries and Wages	\$ 299,134	\$ 344,341	\$ 51,040	\$ 187,965	268%	\$ 99,321	95%
Overtime	0	0	0	0	-	0	-
Part Time	4,594	0	0	0	-	0	-
FICA	21,909	24,687	26,934	14,379	-47%	7,598	-72%
VRS Retirement	41,645	52,787	50,700	26,033	-49%	11,117	-78%
Hospital/Medical	36,274	43,897	51,797	39,609	-24%	21,419	-59%
Group Life	820	4,079	4,190	2,237	-47%	1,311	-69%
457 Deferred Comp	1,767	2,746	2,940	1,554	-47%	609	-79%
Professional Services (Surveys/traffic anal	16,259	8,704	20,000	10,000	-50%	10,000	-50%
Advertising	165	497	1,200	400	-67%	400	-67%
Fleet	8,665	8,790	10,500	8,450	-20%	6,350	-40%
Postal Services	128	134	400	100	-75%	100	-75%
Utilities (Street Lights)	0	0	0	0	-	56,481	-
Telecommunications	3,882	0	0	1,000	-	2,100	-
Travel and Training	3,075	2,707	7,300	1,800	-75%	1,300	-82%
Dues and Association Memberships	21,745	255	255	0	-100%	0	-100%
Office Supplies	709	1,386	1,700	0	-100%	0	-100%
Other Operating	0	0	0	1,000	-	1,000	-
Other Operating Supplies	4,941	20,133	26,388	3,200	-88%	3,200	-88%
Copier Costs	855	1,125	1,100	0	-100%	0	-100%
Total Operating Expenditures	\$ 466,567	\$ 516,268	\$ 256,444	\$ 297,727	16%	\$ 222,306	-13%

Personnel Summary

Range	Class	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	2014-2015 Adopted
	County Engineer	0	1	0	0	0
	Construction Administrator	0	1	0	0	0
	Environmental Programs Manager	0	1	0	0	0
	Project Engineer	0	1	0	0	0
	Erosion & Sediment Inspector	0	1	0	0	0
	Construction Inspector	0	1	1	0.45	0.45
	Engineer & Environment Technician	0	1	0	0	0
	Construction Supervisor	0	0	0.85	0.45	0.45
	Transportation Project Manager	0	0	1	1	1
Number of Full-Time Positions		0	7	2.85	1.90	1.90

General Services – Refuse Collection and Disposal

Description

The Refuse Division oversees solid waste collection, disposal, recycling and the maintenance of eight manned convenience centers.

FY 14 Accomplishments

- Purchased and installed a new recycle compactor for the Wrenn’s Mill Convenience Center resulting in few container pulls.
- Began transporting recycling containers directly to the Franklin facility resulting in a reduction in disposal fee costs.

FY 15 Goals and 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 centers attendants. **(SP1: Effective Governance and Community Partnerships)**
- To identify waste reduction activities that could be implemented with the greatest potential for increasing waste stream diversion. **(SP3: Managing Growth and Change)**

Performance Measures/Statistics	FY 2013 Actual	FY 2014 Estimate	FY 2015 Estimate
Refuse Tonnage	17,410	17,500	17,600
Single-Stream Recycling (Trips/Tonnage) per Calendar Year	344/514	360/619	363/648
Yard Waste Recycling per Calendar Year	194/678	225/787	250/875

General Services - Refuse Collection & Disposal

Budget Detail

Acct #:	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	% Change	2014-2015 Adopted	% Change
Salaries and Wages	\$ 194,803	\$ 197,057	\$ 198,308	\$ 266,919	35%	\$ 259,194	31%
Overtime	959	2,146	0	10,000	-	10,000	-
Part Time	361,473	384,119	348,159	294,103	-16%	218,109	-37%
FICA	42,311	42,911	41,805	43,683	4%	37,279	-11%
VRS Retirement	26,790	29,521	28,556	36,968	29%	29,602	4%
Hospital/Medical	29,698	32,415	32,883	85,640	160%	71,100	116%
Group Life	528	2,281	2,360	3,176	35%	3,421	45%
457 Deferred Comp	840	805	840	3,360	300%	2,100	150%
Purchased Services-SPSA	2,677,947	2,281,979	2,340,972	2,401,450	3%	2,401,450	3%
Landfill Post-Closure Care	343,891	150,807	425,000	326,000	-23%	326,000	-23%
Repair and Maintenance (Conv. Cntrs)	29,332	21,352	40,000	40,000	0%	40,000	0%
Contracted Services	10,416	10,880	11,000	11,000	0%	11,000	0%
Fleet	171,791	169,056	140,000	190,000	36%	226,884	62%
Utilities	15,316	13,692	15,000	15,000	0%	15,048	0%
Telecommunications	6,342	4,413	3,720	4,680	26%	4,772	28%
Travel and Training	59	305	500	11,720	2244%	3,570	614%
Dues and Association Memberships	183	(183)	325	325	0%	325	0%
Uniforms & Wearing Apparel	2,910	3,054	3,000	4,050	35%	4,050	35%
Other Operating (Conv Cntrs)	1,375	2,294	3,000	3,000	0%	3,000	0%
Capital Outlay	0	0	0	53,000	-	-	-
Total Operating Expenditures	\$ 3,916,964	\$ 3,348,904	\$ 3,635,428	\$ 3,804,074	5%	\$ 3,666,903	1%

Personnel Summary

Range	Class	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	2014-2015 Adopted
	Solid Waste Manager	0	1	1	1	1
	Lead Sanitation Equipment Operator	0	1	1	1	1
	Sanitation Equipment Operator	0	4	4	5	5
	Sanitation Supervisor	0	0	0	1	1
Number of Full-Time Positions		0	6	6	8	8

General Services – Building Maintenance

Description

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

FY 14 Accomplishments

- Implemented Facility Dude, a web-based work order management system, to improve monitoring of work order requests received from County departments.
- Hired and retained highly skilled professionals enabling the County to perform the majority of maintenance in-house, saving time and money.
- Installed a new UPS system in the emergency dispatch server room.
- Installed a dry step down transformer to allow continuous operation of the pump station serving the Sheriff offices.
- Completed renovations to the Information and Technology training room.

FY 15 Goals and 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 2013 Actual	FY 2014 Estimate	FY 2015 Estimate
Interdepartmental Work Order Requests	1,456	1,566	1,600

General Services - Building Maintenance

Budget Detail

Acct #:	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	% Change	2014-2015 Adopted	% Change
Salaries and Wages	\$ 345,170	\$ 353,131	\$ 365,550	\$ 367,603	1%	\$ 289,139	-21%
Overtime	0	127	0	5,000	-	0	-
Part Time	29,359	16,419	15,750	(867)	-106%	0	-100%
FICA	27,783	27,255	29,169	27,438	-6%	22,119	-24%
VRS Retirement	49,350	51,134	50,284	50,913	1%	31,912	-37%
Hospital/Medical	85,911	94,593	104,546	117,755	13%	96,456	-8%
Group Life	973	4,125	4,350	4,374	1%	3,817	-12%
457 Deferred Comp	1,377	1,155	1,260	4,620	267%	2,100	67%
Professional Services	3,745		0		-	0	-
Repair and Maintenance	404,408	324,842	262,000	160,000	-39%	160,000	-39%
Maintenance Contracts (Custodial \$335K)	0	0	0	422,000	-	422,000	-
Fleet	17,790	23,743	22,000	20,900	-5%	27,396	25%
Utilities	411,344	438,233	365,000	450,000	23%	74,622	-80%
Telecommunications	9,486	0	0	1,500	-	11,896	-
Lease/Rent of Equipment (Gnrtrs moved)	374,913	376,544	374,928	374,928	0%	0	-100%
Travel and Training	0	0	700	2,600	271%	800	14%
Uniforms & Wearing Apparel	610	1,947	1,950	2,900	49%	2,900	49%
Other Operating Supplies	15,917	12,785	18,000	2,223	-88%	2,223	-88%
County Signage (Streets/Bldgs)	5,230	3,023	3,500	3,500	0%	10,000	186%
Capital Outlay (misc Equipmt)	1,456	5,966	2,500	123,000	4820%	2,500	0%
Total Operating Expenditures	\$ 1,784,822	\$ 1,735,021	\$ 1,621,487	\$ 2,140,387	32%	\$ 1,159,879	-28%

Personnel Summary

Range	Class	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	2014-2015 Adopted
	Buildings Maint. Manager	0	1	1	1	1
	Master Maintenance Technician	0	0	1	1	1
	Lead Maintenance Worker	0	1	0	0	0
	Maintenance Worker III	0	1	1	2	1
	Building Operation Tech	0	1	1	1	1
	Maintenance Worker II	0	2	2	2	4
	Maintenance Worker I				1	0
	Custodian	0	6	6	0	0
Number of Full-Time Positions		0	12	12	8	8

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	CY 2011	CY 2012	CY 2013
Snap Applications	1,291	1,144	1,219
Adult Medical Assistance Applications	382	469	390
Average Number of Active TANF Cases	164	148	156
Average Number of Active SNAP Cases	2,034	2,188	2,195
Number of Children in DSS Child Care	167	151	96
Average Cost per Child in DSS Child Care	\$1,659	\$732	\$1,887

Transfer to Social Services Fund - Local Support

Budget Detail

Acct #:	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	% Change	2014-2015 Adopted	% Change
Support of Social Services Programs	727,165	737,846	731,083	824,624	13%	764,624	5%
Utilities for Facilities	0	0	0	0	-	31,458	-
Total Operating Expenditures	\$ 727,165	\$ 737,846	\$ 731,083	\$ 824,624	13%	\$ 796,082	9%

Transfer to the Section 8 Housing Fund

Description

The County provides a General Fund transfer to support the operations of the Section 8 Housing Fund. The Section 8 Housing Department provides rental assistance to qualifying County residents through the provision of housing vouchers. The Department performs annual inspections of each voucher holder's rental unit to ensure compliance with State and Federal housing laws.

FY 14 Accomplishments

- Received high performing and outstanding marks on the program's annual audit by the Commonwealth of Virginia.
- Provided rental assistance to over 230 low-to-moderate income citizens.

FY 15 Goals and Objectives

To continue to assist Isle of Wight residents obtain safe, decent, and affordable rental housing.
 To attain High Performing status on the annual State Housing Audit.

Performance Measures/Statistics	FY 2013 Actual	FY 2014 Estimate	FY 2015 Estimate
Number of Vouchers Provided	232	232	230
State Housing Audit	High Performing	High Performing	High Performing

Transfer to Section 8 Housing Fund - Local Support

Budget Detail

Acct #:	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	% Change	2014-2015 Adopted	% Change
Support of Section 8 Housing	52,319	65,117	71,053	127,192	79%	34,623	-51%
Total Operating Expenditures	\$ 52,319	\$ 65,117	\$ 71,053	\$ 127,192	79%	\$ 34,623	-51%

Transfer to the Comprehensive Services Act (CSA) Fund

Description

The County provides a General Fund transfer to support the provision of Comprehensive Services Act (CSA) services for at-risk youth and families. The 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 14 Accomplishments

- Averaging 81% for placements in non-residential settings ranging from community-based interventions to specialized foster homes.
- Maintained the average cost per service for CSA cases at approximately \$54 per day.
- Actively participated in the Hampton Roads CSA Resource Fair to assure jurisdictions receive proper training in CSA policies and information on available resources.

FY 15 Goals and Objectives

- To provide rehabilitative services to 80% of the CSA population in a non-residential setting.
- To achieve improved sustained participation of at least 80% of the stakeholders for the Community Planning Management Team (CPMT) as well as the Family Assessment and Planning Team (FAPT).
- To maintain the average cost per day for CSA services at or below the average State cost per service.

Performance Measures/Statistics	FY 2013 Actual	FY 2014 Estimate	FY 2015 Estimate
Number of Children Receiving CSA Services	19	19	19
Average Cost Per Day for CSA Services	\$54	\$55	\$53

Transfer to Comprehensive Services Act Fund - Local Support

Budget Detail

Acct #:	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	% Change	2014-2015 Adopted	% Change
Comprehensive Services - Local Support	221,344	204,441	319,894	268,336	-16%	268,336	-16%
Total Operating Expenditures	\$ 221,344	\$ 204,441	\$ 319,894	\$ 268,336	-16%	\$ 268,336	-16%

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 14 Accomplishments

- Collaborated with the Isle of Wight Department of Social Services to ensure that all citizens eligible for the Women, Infant, Children (WIC) program are aware of their eligibility.
- Provided immunization services to 192 Isle of Wight citizens through the first half of FY 2014.
- Continued to investigate environmental complaints and undertake food inspections to ensure the health and safety of Isle of Wight citizens.

FY 15 Goals and 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 in 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 ensure that 85% of children in the Healthy Families program have a primary health care provider within two months of enrolling in the program.
- To reduce environmental and communicable disease hazards at food establishments, hotels, swimming pools, migrant labor camps, and campgrounds.

Performance Measures/Statistics	FY 2013 Actual	FY 2014 Estimate	FY 2015 Estimate
Number of Teenagers Served in Family Planning Clinics	74	75	76
Percent of Healthy Families Target Children With A Primary Health Care Provider Within 2 Months of Enrollment	100%	100%	100%
Percent of Food Establishments Inspected At Least Annually	100%	100%	100%

Western Tidewater Health District - Local Support

Budget Detail

Acct #:	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	% Change	2014-2015 Adopted	% Change
Western Tidewater Health District	\$ 522,464	\$ 522,464	\$ 522,464	\$ 522,464	0%	\$ 522,464	0%
Utilities	0	0	0	0	-	9,426	-
Total Operating Expenditures	\$ 522,464	\$ 522,464	\$ 522,464	\$ 522,464	0%	\$ 531,890	2%

Western Tidewater Community Services Board

Description

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

FY 14 Accomplishments

- Expanded the in-school counseling program to Smithfield High School and Smithfield Middle School.
- Established telemedicine services in the WTCSB Smithfield office to assist individuals obtain child and adolescent psychiatry.
- Assisted the Isle of Wight Family Assessment and Planning Team (FAPT) to educate members on the requirements for Medicaid State Plan Option services.

FY 15 Goals and Objectives

- To partner with Isle of Wight County Schools, Law Enforcement, Social Services, and the Court System to facilitate the delivery of community-based services to the citizens of Franklin, Suffolk, Isle of Wight, and Southampton.
- To provide quality mental health and substance abuse care to citizens in the least restrictive environment and cost effective manner to assist them with stabilization and allow them to remain in the communities in which they live.
- To actively pursue grant opportunities to fund service provision to offset losses from regulatory changes.

Performance Measures/Statistics	FY 2013 Actual	FY 2014 Estimate	FY 2015 Estimate
Number of Persons Receiving Mental Health Services	2,650	2,730	2,811
Number of Persons Receiving Intellectual Disabilities Services	644	663	683
Number of Persons Receiving Substance Abuse Services	854	880	906

Western Tidewater Community Service Board - Local Support

Budget Detail

Acct #:	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	% Change	2014-2015 Adopted	% Change
Western Tidewater CSB Services	\$ 160,272	\$ 160,272	\$ 160,272	\$ 163,477	2%	\$ 163,477	2%
Total Operating Expenditures	\$ 160,272	\$ 160,272	\$ 160,272	\$ 163,477	2%	\$ 163,477	2%

Transfer to Schools

Description

The Isle of Wight County School Division operates under the jurisdiction of an elected five-member County School Board. The Division's curriculum includes standards-based programs, college preparatory instruction, vocational education, gifted programs, and special education services. The School Division is comprised of five (5) elementary schools, two (2) middle schools, and two (2) high schools serving approximately 5,300 students, and includes opportunities for students to participate in a variety of regional programs.

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	2011	2012	2013
Student Enrollment (March ADM)	5,335	5,322	5,356
On-Time Graduation Rate	88.5%	87.0%	88.9%
Drop Out Rate	6.8%	6.6%	6.7%
Percent of Schools Receiving Full Accreditation	100%	100%	89%

Transfer to Schools Fund - Local Support

Budget Detail

Acct #:	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	% Change	2014-2015 Adopted	% Change
Transfer to Debt Fund - Schools	\$ 3,020,826	\$ 3,631,107	\$ 4,115,449	\$ 3,969,988	-4%	\$ 3,166,964	-23%
Transfer to School Op - Local Support	26,268,626	25,679,304	24,226,200	25,844,264	7%	24,844,264	3%
Total Operating Expenditures	\$ 29,289,452	\$ 29,310,411	\$ 28,341,649	\$ 29,814,252		\$ 28,011,228	
Total School Fund Revenues:							
State	\$ 25,850,591	\$ 26,003,185	\$ 25,569,954	\$ 27,340,873	7%		
Federal	5,682,201	3,356,788	4,261,203	3,608,464	-15%	1,435,842	
Other	898,267	1,486,783	943,021	1,260,683	34%	618,064	
State / Federal / Other	\$ 32,431,059	\$ 30,846,756	\$ 30,774,178	\$ 32,210,020	5%	\$ 32,210,020	5%
Transfer from General Fund - Local Support	\$ 26,268,626	\$ 25,679,304	\$ 24,226,200	25,844,264	7%	24,844,264	3%
Total Operating Revenues:	\$ 58,699,685	\$ 56,526,060	\$ 55,000,378	\$ 58,054,284	6%	\$ 57,054,284	4%
Total School Fund Expenditures:							
Instruction	40,346,741	42,088,726	40,964,620	\$ 42,724,977	4%	\$ 42,724,977	4%
Administration, Attendance & Health	2,028,627	2,388,359	2,300,151	2,401,169	4%	2,401,169	4%
Pupil Transportation	3,184,467	3,392,094	3,315,044	3,379,862	2%	3,379,862	2%
Operation and Maintenance	4,753,354	4,415,517	4,438,402	4,805,683	8%	4,805,683	8%
Food Services	2,060,057	2,008,925	2,378,628	2,202,403	-7%	2,202,403	-7%
Technology	1,269,840	2,152,858	1,603,533	2,540,190	58%	2,540,190	58%
Local Support Reduction to REQUEST:				0		-1,000,000	
Total Operating Expenses:	\$ 53,643,086	\$ 56,446,479	\$ 55,000,378	\$ 58,054,284	6%	\$ 57,054,284	4%

Provides increase of \$1,435,842 in State/Fed/Other funds and \$618,064 in Local fund appropriation. Additional local funds of approx. \$150,000 are provided by the shift of the composite index.

NOTE: Contribution above is intended to include funds requested for capital maintenance of facilities and routine school bus replacement cycle requested in the capital budget.

NOTE: Contribution does not include:

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

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. **In FY 2014-2015, the Department will include the Division of Parks and Recreation Administration, Parks, Gateways and Grounds Maintenance and the Division of Recreation Programs.**

FY 14 Accomplishments

- Attained record breaking attendance at the County Fair with 33,886 people over four days.
- Held first Hook a Kid on Golf program in cooperation with Cypress Creek Golf Club and provided five full scholarships for the program through a grant from the United States Golf Association.
- Reinstated the County's Coed Softball League.
- Awarded a \$100,000 Land and Water Conservation Fund Grant to convert the Skate Park to concrete.

FY 15 Goals and Objectives

- To increase sponsorship of special events by 10% in FY 2014-2015. (SP1 – **Effective Governance and Community Partnership**)
- To increase participation in youth and adult athletic leagues by 10% in FY 2014-2015. (SP2 – **Economic well-being and quality of life**)
- To increase attendance at the County Fair by 15% in FY 2014-2015 (SP2 - **Economic well-being and quality of life**)
- To obtain grant and alternative funding for programs, maintenance, and capital projects to leverage tax dollars. (SP4 – **Funding the Future**)

Performance Measures/Statistics	FY 2013 Actual	FY 2014 Estimate	FY 2015 Estimate
Nike Park Usage	N/A	68,888	70,000
County Fair Attendance	N/A	33,866	37,000
Camptown Park Usage	N/A	3,720	4,000
Fort Boykin	N/A	1,094	1,500
Fort Huger	N/A	26	100
Tylers Beach	N/A	1,176	1,500
Jones Creek	N/A	542	600
Riverview Park	N/A	354	500

Parks and Recreation - Administration

Budget Detail

Acct #:	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	% Change	2014-2015 Adopted	% Change
Salaries and Wages	\$ 650,227	\$ 672,870	\$ 676,257	\$ 158,295	-77%	\$ 158,148	-77%
Overtime	2,739	4,987	4,000	1,000	-75%	0	-100%
Part Time	29,629	13,502	13,000	0	-100%	0	-100%
FICA	49,573	48,999	53,034	12,186	-77%	12,098	-77%
VRS Retirement	92,266	101,416	95,893	21,924	-77%	19,120	-80%
Hospital/Medical	155,907	182,090	190,942	32,115	-83%	33,456	-82%
Group Life	1,807	7,812	8,047	1,884	-77%	2,088	-74%
457 Deferred Comp	4,372	5,110	5,460	1,260	-77%	1,260	-77%
Fleet	37,275	48,080	44,000	0	-100%	0	-100%
Repair & Maintenance	17,962	23,999	24,300	0	-100%	0	-100%
Marketing	7,664	6,540	8,000	0	-100%	0	-100%
Uniforms	4,744	6,398	5,500	0	-100%	0	-100%
Postal Services	1,688	1,144	3,000	3,250	8%	3,250	8%
Telecommunications	11,128	0	0	0	-	4,195	-
Travel and Training	1,215	1,432	3,000	730	-76%	3,650	22%
Dues and Association Memberships	508	488	1,750	360	-79%	360	-79%
Office Supplies	5,934	5,464	6,000	6,000	0%	6,000	0%
Books and Subscriptions	0	0	0	204	-	204	-
Other Operating Supplies	37,497	78,062	50,000	0	-100%	0	-100%
Copier Costs	4,729	5,131	5,000	5,160	3%	4,928	-1%
Capital Outlay	10,040	24,749	44,000	0	-100%	0	-100%
Total Operating Expenditures	\$ 1,126,904	\$ 1,238,273	\$ 1,241,183	\$ 244,368	-80%	\$ 248,757	-80%

Personnel Summary

Range	Class	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	2014-2015 Adopted
	Director of Parks and Recreation		1	1	1	1
	Recreation Manager		1	1	1	0
	Fair/Events Coord.		1	1	1	1
	Recreation Coord.		1	1	1	0
	Administrative Assistant		1	1	1	1
	Ceramics Coordinator		1	0	0	0
	Park Attendant		8	9	0	0
	Park & Ground Attendant		0	0	9	0
	Parks & Grounds Supervisor		1	1	1	0
	Field Specialist		1	1	1	0
	Recreation Specialist		3	3	3	0
	Senior Parks & Grounds Attendant		0	0	2	0
Number of Full-Time Positions		0	19	19	21	3

Parks and Recreation - Parks, Gateways, and Grounds Maintenance

Budget Detail

Acct #:	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	% Change	2014-2015 Adopted	% Change
Salaries and Wages	\$ 0	\$ 0	\$ 0	\$ 388,236	-	\$ 374,093	-
Overtime	0	0	0	3,000	-	3,000	-
Part Time	0	0	0	0	-	0	-
FICA	0	0	0	29,930	-	28,848	-
VRS Retirement	0	0	0	53,771	-	42,138	-
Hospital/Medical	0	0	0	139,165	-	117,672	-
Group Life	0	0	0	4,620	-	4,938	-
457 Deferred Comp	0	0	0	5,460	-	3,360	-
Fleet	0	0	0	48,000	-	77,070	-
Telephone	0	0	0	0	-	0	-
Repair and Maintenance (equipmt)	0	0	0	24,300	-	24,300	-
Roadway Beautification	1,059	1,974	2,945	0	-100%	3,000	2%
Lease/Rent of Buildings	1	1	2	1	-50%	1	-50%
Travel and Training	0	0	0	750	-	230	-
Dues & Memberships	0	0	0	1,600	-	1,600	-
Uniforms & Wearing Apparel	0	0	0	6,500	-	6,500	-
Other Operating (Grounds supplies)	0	0	0	51,000	-	51,000	-
Capital Outlay	0	0	0	219,200	-	0	-
Total Operating Expenditures	\$ 1,060	\$ 1,975	\$ 2,947	\$ 975,533	33003%	\$ 737,749	24934%

Personnel Summary

Range	Class	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	2014-2015 Adopted
	Sr. Parks & Grounds Attndnt				1	1
	Parks & Grounds Supervisor				1	1
	Field Specialist				1	1
	Parks & Grounds Attendant				10	10
Number of Full-Time Positions		0	0	0	13	13

Parks and Recreation - Programs

Budget Detail

Acct #:	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	% Change	2014-2015 Adopted	% Change
Salaries and Wages	\$ 0	\$ 0	\$ 0	\$ 181,852	-	\$ 183,892	-
Overtime	15	12	0	0	-	0	-
Part Time	72,224	78,776	78,500	89,758	14%	89,758	14%
FICA	5,526	6,582	6,005	17,634	194%	0	-100%
VRS Retirement	0	0	0	25,187	-	21,647	-
Hospital/Medical	0	0	0	53,525	-	53,520	-
Group Life	0	0	0	2,164	-	2,427	-
457 Deferred Comp	0	0	0	2,100	-	1,260	-
Fleet	0	0	0	0	-	0	-
Ceramics	0	145	0	0	-	0	-
Softball	0	5,682	0	5,806	-	5,806	-
Exercise	0	1,899	0	2,350	-	2,350	-
Youth Basketball	0	7,283	0	11,139	-	11,139	-
Commission on Aging Programs	0	0	0	2,200	-	2,200	-
Senior Trip	0	45,507	0	25,175	-	25,175	-
Soccer	0	24,958	0	28,965	-	28,965	-
Dog Obedience	0	0	0	3,435	-	3,435	-
Tennis	0	135	0	1,179	-	1,179	-
Martial Arts	0	1,839	0	2,814	-	2,814	-
Special Camps	0	0	0	1,535	-	1,535	-
Contracted Camps	0	0	0	7,803	-	7,803	-
Cheerleading	0	1,455	0	3,794	-	3,794	-
Dance	0	0	0	3,360	-	3,360	-
Summer Site Camp	0	12,192	0	18,660	-	18,660	-
Carrsville Before/After School	0	2,887	0	6,434	-	6,434	-
Kickball League	0	38	0	55	-	55	-
Coed Softball	0	0	0	3,934	-	3,934	-
Spring Break Camp	0	337	0	922	-	922	-
Skate Rink	0	0	0	6,161	-	6,161	-
Special Events (Fireworks, etc)	19,391	0	15,000	20,000	33%	20,000	33%
Professional Services	0	0	0	500	-	500	-
Marketing (Liesure Guide)	0	0	0	8,000	-	8,000	-
P&R Miscellaneous	0	6,304	0	11,000	-	11,000	-
Repair and Maintenance	239	0	0	2,000	-	2,000	-
Advertising	0	0	0	1,100	-	1,100	-
Postal Service	0	0	0	50	-	50	-
Telephone	1,424	0	0	0	-	4,118	-
Utilities	0	0	0	0	-	41,453	-
Lease/Rent of Land/Building	1	1	1	1	0%	1	0%
Travel and Training	0	0	0	2,470	-	0	-
Dues and Association Memberships	1,179	1,193	0	280	-	280	-
Books/Subscriptions	0	0	0	1,260	-	1,260	-
Office Supplies	254	202	0	450	-	450	-
Uniforms & Wearing Apparel	36	0	0	200	-	200	-
Other Operating Supplies	823	53	0	0	-	0	-
Recreational Programs	102,691	0	169,871	0	-100%	0	-100%
Capital Outlay	129	0	0	1,000	-	0	-
Total Operating Expenditures	\$ 203,932	\$ 197,480	\$ 269,377	\$ 556,252	106%	\$ 578,638	115%

Personnel Summary

Range	Class	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	2014-2015 Adopted
	Recreation Manager				1	1
	Recreation Specialist				3	3
	Recreation Coord.				1	1
Number of Full-Time Positions		0	0	0	5	5

Transfer to the County Fair Fund

Description

In previous years, the County has provided General Fund support for the Isle of Wight County Fair through a transfer to the County Fair Fund. No General Fund support for the Isle of Wight County Fair is provided in the FY 2014-2015 budget.

Transfer to County Fair Fund - Local Support

Budget Detail

Acct #:	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	% Change	2014-2015 Adopted	% Change
Support of County Fair	77,384	0	7,842	0	-100%	0	-100%
Total Operating Expenditures	\$ 77,384	\$ 0	\$ 7,842	\$ 0	-100%	\$ 0	-100%

Historic Resources Division

Description

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

Historic Resources

Budget Detail

Acct #:	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	% Change	2014-2015 Adopted	% Change
Salaries and Wages	\$ 116,664	\$ 120,704	\$ 121,911	\$ 121,911	0%	\$ 0	-100%
Overtime	0	0	0	0	-	0	-
Part Time	19,109	20,089	23,089	23,089	0%	0	-100%
Compensation (Boards/Committees)	3,342	0	0	0	-	0	-
FICA	9,752	9,707	11,093	11,093	0%	-	-100%
VRS Retirement	16,578	18,588	17,555	16,885	-4%	-	-100%
Hospital/Medical	12,688	14,386	14,350	32,115	124%	0	-100%
Group Life	327	1,436	1,451	1,451	0%	-	-100%
457 Deferred Comp	840	840	840	1,260	50%	0	-100%
Advertising	677	558	500	500	0%	0	-100%
Marketing	1,783	2,029	1,500	1,500	0%	0	-100%
Postal Services	133	107	100	100	0%	0	-100%
Utilities	0	0	0	0	-	0	-
Lease/Rent of Building	8,139	8,184	6,000	6,000	0%	0	-100%
Travel and Training	325	25	300	300	0%	0	-100%
Dues and Association Memberships	1,044	1,065	1,065	1,065	0%	0	-100%
Special Events	6,753	0	0	0	-	0	-
Museum Gift Shop Supplies	8,989	9,001	9,000	9,000	0%	0	-100%
Office Supplies	1,355	855	700	700	0%	0	-100%
Other Operating Supplies	23,391	11,362	10,000	10,000	0%	0	-100%
Copier Costs	1,092	1,414	1,325	1,325	0%	0	-100%
Total Operating Expenditures	\$ 232,981	\$ 220,350	\$ 220,779	\$ 238,294	8%	\$ 0	-100%

Personnel Summary

Range	Class	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	2014-2015 Adopted
	Historic Resources Manager		1	1	1	0
	Curator/Registrar		1	1	1	0
	Museum Administrator		1	1	1	0
Number of Full-Time Positions		0	3	3	3	0

Blackwater Regional Library

Description

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

FY 14 Accomplishments

- Offered 599 programs to 13,392 citizens at the three Isle of Wight branches (Smithfield, Carrollton and Windsor) offered 599 programs to 13,392 participants.
- Created the Virtual Library Card for teachers and students which allows use of the library's digital resources such as e-books, downloadable audio, digital magazines, research databases, and LIVE Homework Help.
- Provided the Summer Reading Program in all branches with a total of 31,729 youth books read in 6 weeks throughout the region.

FY 15 Goals and Objectives

- To continue partnering with community organizations to improve the return on investment in the areas of emergent and early literacy, learning, and knowledge enhancement.
- To assist community residents improve their quality of life by offering free and open access for all residents to library collections and databases.
- To provide educational tutorials on information technology software and direct access to job and career opportunities through the Job & Career Accelerator database program.

Performance Measures/Statistics	FY 2013 Actual	FY 2014 Estimate	FY 2015 Estimate
Circulation of Materials	215,606	207,700	207,700
Programs Offered	599	570	570
Program Attendance	13,392	13,000	13,000
New Patrons	1,752	1,500	1,500
Computer Use	20,993	18,000	18,000
One on One Computer Assistance	1,115	1,100	1,100

Blackwater Regional Library - Local Support

Budget Detail

Acct #:	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	% Change	2014-2015 Adopted	% Change
Blackwater Regional Library Services	577,463	634,713	602,977	650,180	8%	650,180	8%
Utilities	0	0	0	0	-	33,837	-
Total Operating Expenditures	\$ 577,463	\$ 634,713	\$ 602,977	\$ 650,180	8%	\$ 684,017	13%

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 14 Accomplishments

- Facilitated adoption of numerous plan and policy updates including the Brewer's Neck Corridor Study, Cash Proffer Policy Update, Comprehensive Plan Update, Pedestrian and Bike Facility Standards Policy, Route 460 Corridor Master Land Use Plan, Septic Pump Out Zoning Ordinance Amendments, and Zoning Ordinance Amendments based on legislation approved by the 2013 General Assembly.

FY 15 Goals and Objectives

- To develop and administer land use policies and strategies to facilitate orderly development and growth within the County. **(SP 3: Managing Growth and Change)**
- To coordinate and process land use and development permits in conjunction with the County's development services departments in an efficient manner providing for outstanding customer service. **(SP 1: Effective Governance and Community Partnership)**
- To facilitate the linkage between the County's Comprehensive Plan implementation measures and the Capital Improvement Plan (CIP) to ensure that future capital improvements, funding requirements, and operational impacts are considered in planning for needed capital projects. **(SP 4: Funding for the Future)**

Performance Measures/Statistics	FY 2013 Actual	FY 2014 Estimate	FY 2015 Estimate
Subdivision Plats	47	47	50
Site Plans	13	26	30
Rezoning	7	5	5
Use Permits	5	4	4
Wetlands/Chesapeake Bay Applications	4	8	5
Percent of Site/Subdivision Plans reviewed within required time	100%	100%	100%

Planning and Zoning

Budget Detail

Acct #:	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	% Change	2014-2015 Adopted	% Change
Salaries and Wages	\$ 483,945	\$ 480,612	\$ 490,434	\$ 501,642	2%	\$ 520,014	6%
Overtime	0	0	0	0	-	0	-
Part Time	0	0	0	0	-	0	-
Compensation (Boards/Committees)	19,275	17,100	23,750	23,750	0%	23,750	0%
FICA	35,331	34,376	37,518	38,376	2%	39,781	6%
VRS Retirement	68,769	74,167	70,623	69,477	-2%	62,265	-12%
Hospital/Medical	61,844	72,507	74,320	107,050	44%	81,684	10%
Group Life	1,355	5,731	5,836	5,970	2%	6,864	18%
457 Deferred Comp	3,651	3,780	3,780	4,200	11%	4,200	11%
Professional Services	42,163	8,493	12,000	60,900	408%	15,000	25%
Advertising	12,007	16,266	13,000	13,000	0%	13,000	0%
Fleet	4,866	3,455	3,000	3,000	0%	3,000	0%
Postal Services	1,981	3,670	4,500	4,500	0%	4,500	0%
Telecommunications	5,241	0	0	0	-	3,737	-
Travel and Training	702	3,086	3,464	0	-100%	1,460	-58%
Operating Expenses	4,309	6,547	7,106	7,106	0%	7,106	0%
Dues and Association Memberships	2,206	1,755	2,500	2,500	0%	2,500	0%
Office Supplies	6,414	5,832	13,000	8,000	-38%	8,000	-38%
Copier Costs	7,324	7,848	8,611	8,611	0%	7,245	-16%
Capital Outlay	670	0	0	0	-	0	-
Total Operating Expenditures	\$ 762,053	\$ 745,225	\$ 773,442	\$ 858,082	11%	\$ 804,107	4%

Personnel Summary

Range	Class	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	2014-2015 Adopted
	Director of Planning and Zoning		1	1	1	1
	Assistant Director of Planning & Zoning		1	1	1	1
	Planner II		0	1	0	0
	Principal Planner		0	0	1	1
	Environmental Planner		1	1	1	1
	Planner		3	2	2	2
	Code Enforcement Officer		1	1	1	1
	Planning Zoning Coordinator		1	1	1	1
	Planning & Zoning Technician		1	1	1	2
	Administrative Assistant		1	1	1	1
Number of Full-Time Positions		0	10	10	10	11

Economic Development

Description

The Department of Economic Development promotes the attraction, retention and expansion of new business investment in Isle of Wight County in order to facilitate quality employment opportunities for County citizens and diversify the County's economic base. The Department provides staff assistance to the Industrial Development Authority, Economic Development Committee and the PACE (Purchase of Agricultural & Conservation Easements) Committee and also assists the local farming and agricultural community to promote agribusiness in the County.

FY 14 Accomplishments

- Hosted 15 site selection consultants from across country at the Shirley T. Holland Intermodal Park in partnership with the Virginia Economic Development Partnership, Hampton Roads Economic Development Alliance, and Virginia Port Authority generating positive publicity for the County and Hampton Roads Region.
- Assisted two Isle of Wight agribusinesses in applying for funding to the Governor's new Agriculture and Forestry Industries Development Fund (AFID) resulting in \$164,000 in State funding for local businesses.
- Initiated the development of a work plan to facilitate the achievement of goals established in the Economic Development Strategic Plan.

FY 15 Goals and 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 2013 Actual	FY 2014 Estimate	FY 2015 Estimate
Number of Prospect Visits	3	5	9
Number of Jobs Created	155	100	100
Private Investment	\$81.8M	\$50M	\$50M

Economic Development

Budget Detail

Acct #:	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	% Change	2014-2015 Adopted	% Change
Salaries and Wages	\$ 308,981	\$ 319,681	\$ 322,878	\$ 322,878	0%	\$ 327,195	1%
Overtime	0	0	0	0	-	0	-
Part Time	0	0	0	0	-	0	-
FICA	22,923	23,505	24,700	24,700	0%	25,030	1%
VRS Retirement	43,906	49,231	46,494	44,719	-4%	39,558	-15%
Hospital/Medical	33,456	37,672	37,446	53,525	43%	40,152	7%
Group Life	865	3,804	3,842	3,842	0%	4,319	12%
457 Deferred Comp	840	840	840	2,100	150%	1,260	50%
Repair & Maintenance	328	0	100	0	-100%	0	-100%
Advertising	27	0	200	200	0%	200	0%
Professional Services	0	6,390	6,390	0	-100%	0	-100%
Fleet	1,991	1,153	1,600	1,400	-13%	1,400	-13%
Postal Services	377	524	500	400	-20%	400	-20%
Telecommunications	4,041	0	0	0	-	2,967	-
Travel and Training	10,665	8,022	13,300	29,275	120%	14,450	9%
Economic Development Investment Progr	0	0	0	920,000	-	920,000	-
Dues and Association Memberships	36,325	36,324	36,400	38,500	6%	38,500	6%
Marketing	15,606	18,281	25,318	30,000	18%	30,000	18%
Office Supplies	2,589	2,728	1,300	2,500	92%	2,500	92%
Books and Subscriptions	0	0	0	100	-	100	-
Copier Costs	0	0	0	0	-	0	-
Total Operating Expenditures	\$ 482,920	\$ 508,154	\$ 521,308	\$ 1,474,139	183%	\$ 1,448,032	178%

Personnel Summary

Range	Class	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	2014-2015 Adopted
	Director of Economic Development		1	1	1	1
	Project Manager		1	1	1	1
	Business Development Manager		1	1	1	1
	Rural Economic Development Manager		1	1	1	1
	Administrative Assistant		1	1	1	1
Number of Full-Time Positions		0	5	5	5	5

Tourism

Description

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

FY 14 Accomplishments

- Held the first ever Smithfield & Isle of Wight Restaurant Week resulting in a 42% increase in business for area restaurants compared to the same week in past years.
- Created and hosted an event series entitled “Inside the Merchants Studio” based on the popular TV show “Inside the Actors Studio” to highlight and share best practices of merchants, accommodations and attractions.
- Managed or served as a resource for numerous successful events which brought in over 55,000 visitors to Smithfield and Isle of Wight County.

FY 15 Goals and Objectives

- To maintain a State accredited Visitor Center in conjunction with local partners. **(SP 2: Economic Well-Being and Quality of Life)**
- To market the area as an attractive and desirable destination for tourists. **(SP 2: Economic Well-Being and Quality of Life)**
- To develop and promote attractions and events in the middle and southern end of Isle of Wight County while preserving the success of the current tourism product. **(SP 2: Economic Well-Being and Quality of Life)**

Performance Measures/Statistics	FY 2013 Actual	FY 2014 Estimate	FY 2015 Estimate
Visitor Center Visitation	14,638	12,791	15,000
Group Tours	20	23	28
Wine & Brew Fest	2,250	2,500	5,000
Olden Days	7,000	8,000	10,000
IOW County Fair	16,000	30,000	35,000
BOB FEST	N/A	1,000	2,000
BACON FEST	N/A	N/A	2,500
Aiken Music Fest	600	800	1,000
Town & Country Day	2,500	3,000	4,000

Tourism

Budget Detail

Acct #:	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	% Change	2014-2015 Adopted	% Change
Salaries and Wages	\$ 150,572	\$ 153,661	\$ 155,198	\$ 155,198	0%	\$ 157,273	1%
Overtime	0	117	0	0	-	0	-
Part Time	56,176	45,107	42,538	42,538	0%	42,538	0%
FICA	15,522	14,979	15,127	15,127	0%	15,286	1%
VRS Retirement	21,104	23,664	22,348	21,495	-4%	19,014	-15%
Hospital/Medical	24,960	25,354	23,096	32,115	39%	25,380	10%
Group Life	416	1,828	1,847	1,847	0%	2,076	12%
457 Deferred Comp	840	840	840	1,260	50%	840	0%
Professional Services	2,198	2,160	1,300	2,600	100%	2,600	100%
Repair and Maintenance	250	451	250	250	0%	250	0%
Technology Services	0	0	0	0	-	7,527	-
Fleet	2,376	1,215	1,613	1,100	-32%	1,100	-32%
Risk Management	230	768	410	923	125%	1,000	144%
Utilities	2,268	2,634	2,650	2,650	0%	2,650	0%
Postal Services	1,547	1,536	1,500	1,500	0%	1,500	0%
Telecommunications	5,398	3,488	372	2,100	465%	4,710	1166%
Lease/Rent of Buildings	25,714	26,480	27,300	27,915	2%	27,915	2%
Travel and Training	3,692	2,389	4,000	4,000	0%	4,000	0%
Dues and Association Memberships	669	1,115	1,165	1,390	19%	1,390	19%
Marketing	50,004	49,689	48,678	48,678	0%	48,678	0%
Office Supplies	7,667	9,124	8,500	8,500	0%	8,500	0%
Custodial Supplies	68	95	100	100	0%	100	0%
Copier Costs	2,466	3,348	2,700	3,091	14%	3,091	14%
Special Events	11,788	10,969	11,900	11,900	0%	11,900	0%
Capital Outlay	2,500	99	1,000	1,000	0%	1,000	0%
Total Operating Expenditures	\$ 388,425	\$ 381,110	\$ 374,432	\$ 387,277	3%	\$ 390,318	4%

Personnel Summary

Range	Class	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	2014-2015 Adopted
	Director		1	1	1	1
	Marketing & Public Relations Manager		1	1	1	1
	Special Events Coordinator		1	1	1	1
Number of Full-Time Positions		0	3	3	3	3

Communications

Description

The Department of Communications 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 14 Accomplishments

- Broadcasted all regular meetings of the Board of Supervisors on the County’s PEG Channel and made available for public viewing 24 hours per day via webstreaming on the County’s website.
- Produced “The County Beat” program on the County’s PEG Channel providing citizens with information on a variety of County programs and services.
- Deployed new software to provide for improvements to PEG Channel content.
- Continued the efficient operation and management of the County’s mail center processing over 144,000 pieces of outgoing mail.

FY 15 Goals and Objectives

- To continue to provide courteous and efficient service to all incoming callers and user departments. **(SP1: Effective Governance and Community Partnerships)**
- To continue to provide mail services in an efficient and cost effective manner. **(SP1: Effective Governance and Community Partnerships)**
- To continue to improve and expand multi-media communications with the public. **(SP1: Effective Governance and Community Partnerships)**

Performance Measures/Statistics	FY 2013 Actual	FY 2014 Estimate	FY 2015 Estimate
Number of Board Meetings Televised on the PEG Channel	16	16	16
Number of “County Beat” Programs Televised on the PEG Channel	12	12	12
Pieces of Mail Annually Processed	N/A	144,0000	144,000

Communications

Budget Detail

Acct #:	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	% Change	2014-2015 Adopted	% Change
Salaries and Wages	\$ 26,695	\$ 27,661	\$ 27,582	\$ 27,582	0%	\$ 82,327	198%
Overtime	117	965	0	0	-	0	-
Part Time	739	235	0	2,500	-	2,500	-
FICA	1,774	2,019	2,110	2,301	9%	6,489	208%
VRS Retirement	3,751	4,206	3,972	3,820	-4%	9,953	151%
Hospital/Medical	12,688	14,413	14,352	10,705	-25%	18,120	26%
Group Life	74	325	328	328	0%	1,087	231%
457 Deferred Comp	420	420	420	420	0%	630	50%
Professional Services (Primedia)	21,700	21,300	27,000	27,000	0%	0	-100%
Repair and Maintenance	0	2,292	4,550	0	-100%	0	-100%
Postal Services	14,771	12,835	3,500	3,500	0%	3,500	0%
Telecommunications	1,859	0	0	0	-	704	-
Travel and Training	0	0	0	0	-	0	-
Lease of Equipment	0	0	0	4,550	-	4,550	-
Other Operating	7,031	6,946	9,600	6,909	-28%	6,909	-28%
Office Supplies	181	56	250	250	0%	250	0%
Copier Costs	0	0	0	0	-	0	-
Total Operating Expenditures	\$ 91,800	\$ 93,673	\$ 93,664	\$ 89,865	-4%	\$ 137,019	46%

Personnel Summary

Range	Class	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	2014-2015 Adopted
	Receptionist/Switchboard Operator	0	1	1	1	1
	PIO/Director of Legislative Affairs	0	0	0	0.0	0.5
Number of Full-Time Positions		0	1	1	1.0	1.5

Virginia Cooperative Extension Office

Description

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

FY 14 Accomplishments

- Provided a Pesticide Recertification Program to assist producers and pesticide applicators ensure the safe and efficient use of pesticides and alternative pest control practices.
- Developed and implemented programs to address crop production issues including cotton, peanut, and grain production meetings and a peanut pod blasting clinic helping increase peanut yields in the County by 20%.
- Served approximately 100 youth from Isle of Wight County as part of the Junior 4-H Camp providing various educational activities designed to teach necessary skills and promote positive social development.

FY 15 Goals and 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 2013 Actual	FY 2014 Estimate	FY 2015 Estimate
Number of Youth Involved in 4-H Clubs	150	175	200
Number of Producers and Pesticide Applicators Receiving License Recertification	249	350	350
Number of Producers Assisted by Crop Production Information Meetings	100	100	100
Plastic Pesticide Containers Collected for Recycling	8,000	8,000	9,000
Master Gardener Volunteer Hours	5,000	5,600	6,000

Virginia Cooperative Extension - Local Support

Budget Detail

Acct #:	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	% Change	2014-2015 Adopted	% Change
Professional Services (State salaries)	\$ 12,965	\$ 44,545	\$ 50,125	\$ 60,510	21%	\$ 60,510	21%
Repairs & Mainteneane			300	300	0%	0	-100%
Telecommunications	1,235	0	0	0	-	1,152	-
Travel and Training	443	436	3,486	3,486	0%	1,000	-71%
Dues and Association Memberships	149	199	250	250	0%	250	0%
Other Operating	163	799	1,050	1,050	0%	800	-24%
Office Supplies	604	678	820	820	0%	820	0%
Copier Costs	1,551	1,973	1,968	1,968	0%	1,822	-7%
Total Operating Expenditures	\$ 17,110	\$ 48,631	\$ 57,999	\$ 68,384	18%	\$ 66,354	14%

Local and Regional Organizations

Description

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

Local and Regional Organizations

Budget Detail

Acct #:	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	% Change	2014-2015 Adopted	% Change
Regional Membership Organizations:							
Hampton Roads Planning District Commi	50,000	50,000	50,000	26,826	-46%	26,826	-46%
Hampton Roads Military and Fed Fac. All	16,313	0	23,500	18,090	-23%	18,090	-23%
Local Organization Partnerships:							
City of Franklin - Annex Settlement Pymt	1,193,025	238,835	530,000	600,000	13%	600,000	13%
A Contribution - Windsor Gym Renovation	0	0	0	25,000		0	-
A Contribution - Smithfield Ballfield Constr	0	0	0	25,000		0	-
Local Nonprofit Organization Contributions:							
APVA	0	0	2,500	5,000	100%	0	-100%
CASA	34,723	34,723	32,986	32,000	-3%	20,000	-39%
Chamber of Commerce (Sponsorships)	16,000	16,000	0	16,000	-	10,000	-
Commission on Aging (moved to P&R)	1,700	1,700	2,200	0	-100%	0	-100%
Endeppendence Center	5,000	5,000	5,000	10,000	100%	3,000	-40%
For Kids (Suffolk Homeless Shelter)	8,000	8,000	8,000	10,000	25%	0	-100%
Genieve Shelter	8,000	8,000	8,000	15,000	88%	8,000	0%
Christian Outreach Program	6,000	6,000	6,000	8,000	33%	6,000	0%
TRIAD Council (Sheriff support)	2,780	50	2,780	2,780	0%	0	-100%
Paul D. Camp Community College	6,175	6,175	6,175	12,686	105%	0	-100%
Peanut Soil & Water Conservation Distric	16,000	16,000	16,000	16,000	0%	8,000	-50%
Rawls Museum	1,000	1,000	0	0	-	0	-
Riverkeepers Organization	3,600	3,600	3,600	3,600	0%	0	-100%
Senior Services of Southeastern Va.	33,413	33,139	48,934	50,108	2%	48,934	0%
Smart Beginnings	31,250	31,250	29,687	29,687	0%	15,000	-49%
Isle of Wight Arts League (grant match)	10,000	10,000	5,000	5,000	0%	5,000	0%
South HR Resource Conservation District	3,000	3,000	0	0	-	0	-
Western Tidewater Free Clinic	5,000	5,000	21,000	66,000	214%	21,000	0%
Airfield 4H Conference Center	0	0	0	5,000	-	0	-
Windsor Athletic Assoc.	0	0	0	22,000	-	0	-
Total Operating Expenditures	\$ 1,450,979	\$ 477,472	\$ 801,362	\$ 1,003,777	25%	\$ 789,850	-1%

NOTE A: Fund from Contingency if projects materialize.

Non-Departmental

Description

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

Non-Departmental Expenses

Budget Detail

Acct #:	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	% Change	2014-2015 Adopted	% Change
Fringe Benefits & Insurances:							
Leave Compensation	\$ 8,350	\$ 6,950	\$ 121,047	\$ 100,000	-17%	\$ 100,000	-17%
Health Insurance Premium Increase Est.	0	0	0	250,000	-	250,000	-
Leave Compensation - FICA	573	(398)	150,019	7,650	-95%	7,650	-95%
Unemployment Payments	49,502	57,797	61,000	61,000	0%	61,000	0%
Transfer to Risk (WC/PropCas)	0	0	0	464,576	-	452,024	-
Postal Inventory	0	0	0	0	-	0	-
Copier Supplies Inventory	20,344	24,008	4,000		-100%	0	-100%
Sub-Total:	\$ 78,769	\$ 88,356	\$ 336,066	\$ 883,226	163%	\$ 870,674	159%
Transfer to Other Funds (Public Utility, Debt, Capital, Other):							
Contingency	\$ 42,769	\$ 0	\$ 153,407	\$ 100,000	-35%	\$ 100,000	-35%
Transfer to Grants (Local Cash Match)	161,364	0	23,239	142,000	511%	142,000	511%
Transfer to Capital Projects (Pay-Go)	0	0	0	1,825,000	-	150,000	-
Transfer to Debt Service Fund	3,026,849	0	2,113,110	4,476,336	112%	3,657,494	73%
Transfer to Technology Fund - Sale of Ser	669,246	904,320	743,687	1,109,740	49%	777,863	5%
Transfer to Public Utility Fund - Contribu	0	0	3,461,423	2,945,350	-15%	5,954,960	72%
Sub-Total:	\$ 3,900,228	\$ 904,320	\$ 6,494,866	\$ 10,598,426	63%	\$ 10,782,317	66%
Total Operating Expenditures	\$ 3,978,997	\$ 992,676	\$ 6,830,932	\$ 11,481,652	68%	\$ 11,652,991	71%

Emergency 911 Fund

Description

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

FY 14 Accomplishments

- Established Code Orange Policy for officer safety
- Completed revisions of the Emergency Communications Center Policy and Procedures in accordance with APCO National Standards and began working towards accreditation status for the center.
- Initiated 12 hour shifts for reduction of overtime and part time needing to cover shifts due to sick or vacation leave.

FY 15 Goals and 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.

Performance Measures/Statistics	FY 2013 Actual	FY 2014 Estimate	FY 2015 Estimate
Total Calls Received – 911 & Admin – historical 5% increase yrly	71,139	74,695	78,430
Total 911 Call Volume	15,600	15,168	14,713
Abandoned Calls	1,686	1,464	1,434
Average Call Duration – 2015 increase using EMD national avg.	1:34 x32	1:32 x25	3:00 x22
Average Calls Answered Per Dispatcher Monthly	250	294	304

Emergency 911 Fund

Revenue								
	2011-2012	2012-2013	2013-2014	2014-2015	%	2014-2015	%	
	Actual	Actual	Budget	Requested	Chng	Adopted	Chng	
Smithfield Communication Tax	\$ 16,617	\$ 17,000	\$ 17,307	\$ 15,912	-8%	\$ 15,912	-8%	
Windsor Communication Tax	5,723	3,650	4,887	4,488	-8%	4,488	-8%	
State E911 Wireless Grant	94,033	84,109	90,571	85,000	-6%	85,000	-6%	
IOW Communication Tax (E911 Allocation per MOU)	0	0	540,000	550,000	2%		-100%	
State Compensation Board Reimbursement	0	0	0	130,550	-		-	
Joint Service Support - IOW County 63.0%	0	0	469,070	219,823	-53%		-100%	
Transfer from General Fund - Local Support	748,537	770,490	0	0	-	1,020,619	-	
Joint Service Support - Town of Smithfield 28.5%	76,079	84,002	0	99,444	-	153,841	-	
Joint Service Support - Town of Windsor 8.5%	24,407	26,874	0	29,659	-	45,882	-	
Total Revenue	\$ 965,396	\$ 986,125	\$ 1,121,835	\$ 1,134,875	1%	\$ 1,325,743	18%	
Expenditure Summary								
	2011-2012	2012-2013	2013-2014	2014-2015	%	2014-2015	%	
	Actual	Actual	Budget	Requested	Chng	Adopted	Chng	
Emergency 911 Services	\$ 962,332	\$ 986,126	\$ 1,121,835	\$ 1,134,875	1%	\$ 1,325,743	18%	
Total Expenditures	\$ 962,332	\$ 986,126	\$ 1,121,835	\$ 1,134,875	1%	\$ 1,325,743	18%	

Emergency 911 Fund

Budget Detail									
Acct #:		2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	% Change		2014-2015 Adopted	% Change
	Salaries and Wages	\$ 435,316	\$ 432,329	\$ 516,421	\$ 516,421	0%	\$	638,011	24%
	Overtime	26,797	11,014	15,000	15,000	0%		15,000	0%
	Part Time	44,881	79,214	30,000	30,000	0%		30,000	0%
	FICA	37,171	37,929	42,949	42,949	0%		52,250	22%
	VRS Retirement	59,272	58,443	66,509	71,524	8%		105,008	58%
	Hospital/Medical	91,642	115,463	171,910	203,395	18%		138,012	-20%
	Group Life	1,169	4,966	6,146	6,145	0%		8,422	37%
	457 Deferred Comp	1,466	1,239	2,520	7,980	217%		1,680	-33%
	Professional Services	0	0	5,000	5,000	0%		0	-100%
	Repair and Maintenance	120,083	141,507	158,000	126,202	-20%		120,000	-24%
	Utilities	0	0	0	0	-		5,754	-
	Postal Services	8	2	5	5	0%		0	-100%
	Telecommunications	6,243	461	900	750	-17%		10,523	1069%
	Lease/Rent of Equipment	19,836	20,152	21,000	20,914	0%		42,298	101%
	Lease/Rent of Building	660	240	0	-	-		0	-
	Travel and Training	3,426	5,003	9,900	3,806	-62%		3,806	-62%
	Dues and Association Memberships	777	856	1,100	4,777	334%		1,100	0%
	Office Supplies	2,442	3,352	2,000	3,450	73%		2,000	0%
	Uniforms & Wearing Apparel	0	1,312	0	3,000	-		0	-
	Other Operating Supplies	42,346	42,234	40,075	43,557	9%		41,000	2%
	Capital Outlay	68,212	29,997	31,500	30,000	-5%		30,000	-5%
	Transfer to Risk Fund - Sale of Service	585	413	900	0	-100%		4,738	426%
	Transfer to Technology Fund - Sale of Servi	0	0	0	0	-		76,141	-
Total Operating Expenditures		\$ 962,332	\$ 986,126	\$ 1,121,835	- 1,134,875	1%	\$	1,325,743	18%

Personnel Summary

Range	Class	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	2014-2015 Adopted
	Emergency Communications Manager	0	0	0	1	1
	Emergency Communications Supervisor	0	0	0	1	1
	IT Specialist II	0	0	0	1	1
	Senior Dispatcher	0	0	0	1	1
	Dispatcher - Local & Comp. Board	0	0	0	15	15
Number of Full-Time Positions		0	0	0	19	19

Social Services Fund

Description

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 the Isle of Wight County Government and operates under the auspices of the Isle of Wight 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	CY 2011	CY 2012	CY 2013
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

Social Services Fund

Revenue								
	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	% Chng	2014-2015 Adopted	% Chng	
Revenue from the State Govt.	\$ 0	\$ 692,834	\$ 959,720	\$ 849,394	-11%	\$ 849,394	-11%	
Revenue from the Federal Govt.	0	1,254,426	1,576,809	1,547,525	-2%	1,547,525	-2%	
Transfer from General Fund - Local Support	727,165	737,846	731,083	824,624	13%	764,624	5%	
Total Revenue	\$ 727,165	\$ 2,685,106	\$ 3,267,612	\$ 3,221,543	-1%	\$ 3,161,543	-3%	
Expenditure Summary								
	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	% Chng	2014-2015 Adopted	% Chng	
Social & Welfare Services	\$ 0	\$ 2,685,106	\$ 3,267,612	\$ 3,221,543	-1%	\$ 3,161,543	-3%	
Total Expenditures	\$ 0	\$ 2,685,106	\$ 3,267,612	\$ 3,221,543	-1%	\$ 3,161,543	-3%	

Social Services Fund

Budget Detail								
Acct #:	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	% Change	2014-2015 Adopted	% Change	
Social & Welfare Services	0	2,685,106	3,267,612	3,221,543	-1%	3,161,543	-3%	
Total Operating Expenditures	\$ -	\$ 2,685,106	\$ 3,267,612	\$ 3,221,543	-1%	\$ 3,161,543	-3%	

Section 8 Housing Fund

Description

The Section 8 Housing Department provides rental assistance to qualifying County residents through the provision of housing vouchers. The Department performs annual inspections of each voucher holder's rental unit to ensure compliance with State and Federal housing laws.

FY 14 Accomplishments

- Received high performing and outstanding marks on the program's annual audit by the Commonwealth of Virginia.
- Provided rental assistance to over 230 low-to-moderate income citizens.

FY 15 Goals and Objectives

To continue to assist Isle of Wight residents obtain safe, decent, and affordable rental housing.
To attain High Performing status on the annual State Housing Audit.

Performance Measures/Statistics	FY 2013 Actual	FY 2014 Estimate	FY 2015 Estimate
Number of Vouchers Provided	232	232	230
State Housing Audit	High Performing	High Performing	High Performing

Section 8 Housing Fund

Revenue								
	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	% Chng		2014-2015 Adopted	% Chng
Revenue from the Federal Govt.	\$ 109,422	\$ 106,135	\$ 104,029	\$ 89,760	-14%	\$	89,760	-14%
Transfer from General Fund - Local Support	52,319	65,117	71,053	127,192	79%		34,623	-51%
Total Revenue	\$ 161,741	\$ 171,252	\$ 175,082	\$ 216,952	24%	\$	124,383	-29%
Expenditure Summary								
	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	% Chng		2014-2015 Adopted	% Chng
Section 8 Housing Services	\$ 161,740	\$ 171,250	\$ 175,082	\$ 216,952	24%	\$	124,383	-29%
Total Expenditures	\$ 161,740	\$ 171,250	\$ 175,082	\$ 216,952	24%	\$	124,383	-29%

Section 8 Housing Fund

Budget Detail									
Acct #:		2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	% Change		2014-2015 Adopted	% Change
	Salaries and Wages	\$ 122,167	\$ 126,197	\$ 127,661	\$ 127,661	0%	\$	87,345	-32%
	Overtime	0	0	0	0	-		0	-
	Part Time	0	0	0	18,950	-		0	-
	FICA	8,568	8,753	9,766	11,216	15%		6,682	-32%
	VRS Retirement	17,360	19,434	18,383	17,681	-4%		10,560	-43%
	Hospital/Medical	8,971	10,113	9,943	32,115	223%		11,988	21%
	Group Life	342	1,502	1,519	1,519	0%		1,153	-24%
	457 Deferred Comp	875	1,260	1,260	1,260	0%		840	-33%
	Fleet	732	806	770	250	-68%		0	-100%
	Advertising	0	402	0	0	-		0	-
	Postal Services	1,203	1,150	1,800	1,800	0%		1,800	0%
	Telecommunications	104	0	0	0	-		234	-
	Travel and Training	0	451	500	500	0%		0	-100%
	Office Supplies	973	706	1,900	1,900	0%		1,000	-47%
	Copier	0	0	1,100	1,100	0%		1,355	23%
	Transfer to Technology Fund - Sale of Servs	0	0	0	0	-		0	-
	Transfer to Risk Fund - Sale of Service	445	476	480	1,000	108%		1,426	197%
Total Operating Expenditures		\$ 161,740	\$ 171,250	\$ 175,082	- 216,952	-	\$	124,383	-29%

NOTE: Program administers to 232 units leased in the County.

Personnel Summary

Range	Class	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	2014-2015 Adopted
	Section 8 Housing Director	0	0	1	1	1
	FFS/Homeownership Coordinator	0	0	0	0	0
	Homeownership Program Assistant	0	0	1	1	1
Number of Full-Time Positions		0	0	2	2	2

Comprehensive Services Act (CSA) Fund

Description

The 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 14 Accomplishments

- Averaging 81% for placements in non-residential settings ranging from community-based interventions to specialized foster homes.
- Maintained the average cost per service for CSA cases at approximately \$54 per day.
- Actively participated in the Hampton Roads CSA Resource Fair to assure jurisdictions receive proper training in CSA policies and information on available resources.

FY 15 Goals and Objectives

- To provide rehabilitative services to 80% of the CSA population in a non-residential setting.
- To achieve improved sustained participation of at least 80% of the stakeholders for the Community Planning Management Team (CPMT) as well as the Family Assessment and Planning Team (FAPT).
- To maintain the average cost per day for CSA services at or below the average State cost per service.

Performance Measures/Statistics	FY 2013 Actual	FY 2014 Estimate	FY 2015 Estimate
Number of Children Receiving CSA Services	19	19	19
Average Cost Per Day for CSA Services	\$54	\$55	\$53

Comprehensive Services Act Fund

Revenue								
	2011-2012	2012-2013	2013-2014	2014-2015	%		2014-2015	%
	Actual	Actual	Budget	Requested	Chng		Adopted	Chng
Revenue from the State Govt.	\$ 324,289	\$ 317,696	\$ 381,552	\$ 337,251	-12%	\$	337,251	-12%
Transfer from General Fund - Local Support	221,344	204,441	319,894	268,336	-16%		268,336	-16%
Total Revenue	\$ 545,633	\$ 522,137	\$ 701,446	\$ 605,587	-14%	\$	605,587	-14%
Expenditure Summary								
	2011-2012	2012-2013	2013-2014	2014-2015	%		2014-2015	%
	Actual	Actual	Budget	Requested	Chng		Adopted	Chng
Comprehensive Services Act	\$ 545,633	\$ 522,137	\$ 701,446	\$ 605,587	-14%	\$	605,587	-14%
Total Expenditures	\$ 545,633	\$ 522,137	\$ 701,446	\$ 605,587	-14%	\$	605,587	-14%

Comprehensive Services Act Fund

Budget Detail								
Acct #:	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	% Change	2014-2015 Adopted	% Change	
CSA Contracted Services	523,160	499,664	665,480	569,621	-14%	569,621	-14%	
Administrative Support - Suffolk	22,473	22,473	35,966	35,966	0%	35,966	0%	
Total Operating Expenditures	\$ 545,633	\$ 522,137	\$ 701,446	\$ 605,587	-14%	\$ 605,587	-14%	

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. In 2013, the Isle of Wight County Fair had record breaking attendance and was recognized as having the best overall marketing efforts for Large Fairs in the Commonwealth of Virginia.

County Fair Fund

Revenue								
	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	% Chng	2014-2015 Adopted	% Chng	
Space Rental - Concessions	\$ 9,650	\$ 13,210	\$ 11,000	\$ 12,500	14%	\$ 12,500	14%	
Space Rental - Games	50	0	0	0	-	0	-	
Space Rental - Arts & Crafts	2,730	2,495	2,500	4,000	60%	4,000	60%	
Space Rental - Commercial	12,494	15,042	12,500	12,500	0%	12,500	0%	
Space Rental - Non-profit	969	505	500	3,000	500%	3,000	500%	
Equipment Rental	185	468	250	0	-100%	0	-100%	
Midway Commissions	15,297	38,319	40,000	43,500	9%	43,500	9%	
Fees - Competition	661	949	1,000	1,000	0%	1,000	0%	
Fees - Pageant	19,903	24,360	20,000	9,000	-55%	9,000	-55%	
Fees - Seafood Fest	11,080	12,902	14,000	15,000	7%	15,000	7%	
Sales - Soft Drinks	1,896	0	0	0	-	0	-	
Sales - Beer	16,415	34,857	36,000	22,500	-38%	22,500	-38%	
Sales - Ice	800	2,460	2,500	3,000	20%	3,000	20%	
Sales - Admissions	48,452	123,030	150,500	200,000	33%	200,000	33%	
Advance Ticket Commissions	(26)	750	0	0	-	0	-	
Fees - Car Show	0	0	2,000	200	-90%	200	-90%	
Corporate Sponsors	35,570	16,160	35,000	30,000	-14%	30,000	-14%	
Fundraising	0	180	8,000	8,000	0%	7,998	0%	
Transfer from General Fund - Local Support	77,384	0	7,842	0	-100%	0	-100%	
Total Revenue	\$ 253,510	\$ 285,687	\$ 343,592	\$ 364,200	6%	\$ 364,198	6%	
Expenditure Summary								
	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	% Chng	2014-2015 Adopted	% Chng	
County Fair Operations	\$ 276,654	\$ 277,759	\$ 343,592	\$ 364,200	6%	\$ 364,198	6%	
Total Expenditures	\$ 276,654	\$ 277,759	\$ 343,592	\$ 364,200	6%	\$ 364,198	6%	

County Fair Fund

Budget Detail

Acct #:		2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	% Change	2014-2015 Adopted	% Change
A	Overtime	\$ 0	\$ 0	\$ 0	\$ 0	-	\$ 17,000	-
	FICA	0	0	0	0	-	1,301	-
	Marketing	14,215	16,048	13,500	28,750	113%	28,750	113%
	Postal Services	0	75	100	100	0%	100	0%
	Telecommunications	491	0	0	0	-	0	-
	Lease/Rent of Equipment	41,673	40,380	45,100	57,250	27%	57,250	27%
	Travel and Training	5,845	3,189	6,500	6,500	0%	3,000	-54%
	Operating Expenses	67,235	42,019	60,857	62,910	3%	62,910	3%
	Dues and Association Memberships	225	100	250	250	0%	250	0%
	Office Supplies	64	337	1,000	1,000	0%	1,000	0%
	Pageant Expense	17,629	15,906	20,160	20,140	0%	20,140	0%
	Entertainment	110,068	127,159	142,400	160,800	13%	145,997	3%
	Concessions	11,859	20,735	23,225	4,000	-83%	4,000	-83%
	4-H Awards	2,000	0	3,000	3,000	0%	3,000	0%
	Sponsorships/Books	1,230	521	1,500	1,500	0%	1,500	0%
	Prepays & Deposits	4,120	2,227	8,000	8,000	0%	8,000	0%
	Car Show	0	9,063	10,000	2,000	-80%	2,000	-80%
	Fundraising	0	0	8,000	8,000	0%	8,000	0%
	Transfer to Technology Fund - Sale of Servi	0	0	0	0	-	0	-
Total Operating Expenditures		\$ 276,654	\$ 277,759	\$ 343,592	\$ 364,200	6%	\$ 364,198	6%

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

Grants Fund

Description

A special revenue Grants Fund was established in the FY 2014-2015 Operating & Capital Budget. The Grants Fund will provide 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												
	2011-2012 Actual		2012-2013 Actual		2013-2014 Budget		2014-2015 Requested		% Chng	2014-2015 Adopted		% Chng
Transfer from General Fund - Local Support	\$	0	\$	0	\$	0	\$	142,000	-	\$	142,000	-
HOME Annual Allocation		0		0		0		57,314	-		57,314	-
Total Revenue	\$	0	\$	0	\$	0	\$	199,314	-	\$	199,314	-
Expenditure Summary												
	2011-2012 Actual		2012-2013 Actual		2013-2014 Budget		2014-2015 Requested		% Chng	2014-2015 Adopted		% Chng
Grants Operating Expenditures	\$	0	\$	0	\$	0	\$	199,314	-	\$	199,314	-
Total Expenditures	\$	0	\$	0	\$	0	\$	199,314	-	\$	199,314	-

Grants Fund

Budget Detail

Acct #:	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	% Change	2014-2015 Adopted	% Change
Local Cash Match Requirements	\$ 0	\$ 0	\$ 0	\$ 142,000	-	\$ 142,000	-
HOME Grant Allocation:	0	0	0	57,314	-	57,314	-
Total Operating Expenses	\$ 0	\$ 0	\$ -	\$ 199,314	-	\$ 199,314	-

Public Utility Fund

Description

The Public Utility 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 (30) sewer stations providing services to approximately 3,900 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.

FY 14 Accomplishments

- Contracted to remove five (5) gasoline underground storage tanks utilizing the Virginia Petroleum Storage Tank Fund.
- Achieved zero capacity related sanitary sewer overflows.
- Cleaned and inspected three (3) elevated and six (6) ground storage water supply tanks.
- Replaced the entire distribution system in the Bethel Heights Subdivision.
- Completed capacity analysis of the Windsor Vacuum System.
- Implemented Facility Dude Work Order system and outfitted every utility vehicle with electronic tablets for data entry and e-mail communication.

FY 15 Goals and Objectives

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

Performance Measures/Statistics	FY 2013 Actual	FY 2014 Estimate	FY 2015 Estimate
Water Customers	3,159	3,179	3,204
Sewer Customers	2,404	2,426	2,453
Number of Sanitary Sewer Overflows	0	0	0
Miss Utility Tickets	2,194	2,413	2,654
Percent of Site Plan Review Comments Provided within 30 Days	N/A	N/A	100%

Public Utility Fund

Revenue							
	2011-2012	2012-2013	2013-2014	2014-2015	%	2014-2015	%
	Actual	Actual	Budget	Requested	Chng	Adopted	Chng
Water Connection Fees	\$ 783,597	\$ 222,583	\$ 64,000	\$ 80,000	25%	\$ 80,000	25%
New Account Fee	10,360	13,100	3,000	5,000	67%	5,000	67%
Administration Fee	3,567	3,841	1,000	10,000	900%	10,000	900%
Sewage Connection Fees	610,728	245,356	64,000	88,000	38%	88,000	38%
Disconnect/Reconnect Fees	20,711	16,687	15,000	15,000	0%	15,000	0%
Property Rental	1	27,774	24,150	24,150	0%	24,150	0%
Interest Charges on Late Payments	27,205	17,967	13,000	8,000	-38%	8,000	-38%
Late Fee	39,915	41,604	25,000	10,000	-60%	10,000	-60%
Sewage Collection Fees	1,048,409	1,032,516	1,080,000	1,125,000	4%	1,125,000	4%
Sewage Treatment Fees	54,487	59,116	55,000	100,000	82%	100,000	82%
Sale of Water	1,700,008	1,880,696	2,185,000	2,300,000	5%	2,300,000	5%
Miscellaneous	763	5,311	250	500	100%	500	100%
Interest on Bonds	0	29,788	0	0	-	0	-
Transfer from General Fund - Local Support	45,170	1,131,076	3,461,423	2,945,350	-15%	5,954,960	72%
Total Revenue	\$ 4,344,921	\$ 4,727,415	\$ 6,990,823	\$ 6,711,000	-4%	\$ 9,720,610	39%
Expenditure Summary							
	2011-2012	2012-2013	2013-2014	2014-2015	%	2014-2015	%
	Actual	Actual	Budget	Requested	Chng	Adopted	Chng
Public Utilities Fund - Administration	\$ 394,962	\$ 412,833	\$ 426,029	\$ 412,386	-3%	\$ 361,601	-15%
Public Utilities Fund - Sewer Services	471,735	417,629	577,991	600,053	4%	558,404	-3%
Public Utilities Fund - Water Services	1,541,402	1,969,518	1,992,712	2,093,701	5%	5,264,001	164%
Public Utilities Fund - Nondepartmental	1,936,822	1,927,435	3,994,091	3,604,860	-10%	3,536,605	-11%
Total Expenditures	\$ 4,344,921	\$ 4,727,415	\$ 6,990,823	\$ 6,711,000	-4%	\$ 9,720,610	39%

Public Utilities Fund - Administration

Budget Detail									
Acct #:		2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	% Change		2014-2015 Adopted	% Change
	Salaries and Wages	\$ 227,285	239,033	\$ 235,280	\$ 235,280	0%	\$	221,863	-6%
	Overtime	0	249	0	0	-		0	-
	Part Time	7,634	0	0	0	-		0	-
	FICA	16,619	16,683	17,999	17,999	0%		16,973	-6%
	VRS Retirement	30,881	35,824	33,880	32,586	-4%		25,764	-24%
	Hospital/Medical	34,147	42,043	41,810	49,778	19%		45,493	9%
	Group Life	608	2,772	2,800	2,800	0%		2,929	5%
	457 Deferred Comp	1,470	1,644	1,260	1,953	55%		1,176	-7%
	Professional Services	12,687	18,667	8,000	8,000	0%		8,000	0%
	Contracted Services	8,185	4,124	7,200	5,825	-19%		5,825	-19%
	Advertising	0	243	800	800	0%		300	-63%
	Fleet	2,199	2,073	3,800	1,925	-49%		1,925	-49%
	Risk Management	16,129	16,433	17,300	16,000	-8%		0	-100%
	Postal Services	13,052	11,978	16,000	18,000	13%		15,000	-6%
	Telecommunications	3,756	499	500	500	0%		2,275	355%
	Lease/Rent of Equipment	855	1,420	1,100		-100%		0	-100%
	Travel and Training	901	1,595	2,400	2,750	15%		1,000	-58%
	Operating Expense	8,447	12,243	20,050	4,535	-77%		4,535	-77%
	Dues and Association Memberships	155	0	0	75	-		75	-
	Office Supplies	4,547	3,672	10,000	11,930	19%		6,930	-31%
	Uniforms & Wearing Apparel	334	705	850	500	-41%		500	-41%
	Books and Subscriptions	0	0	0	50	-		0	-
	Copier Costs	0	0	0	1,100	-		1,039	-
	Capital Outlay	5,071	933	5,000	0	-100%		0	-100%
	Total Operating Expenses	\$ 394,962	\$ 412,833	\$ 426,029	\$ 412,386	-3%	\$	361,601	-15%
Personnel Summary									
Range	Class	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested			2014-2015 Adopted	
	Director of General Services				0.5			0.50	
	Assistant Director of General Services				0.15			0.15	
	Operations Manager				1			1	
	Sr. Utilities Acct Tech				1			1	
	Utilities Acct Tech				1			1	
	Administrative Assistant				1			1	
	Number of Full-Time Positions	0	0	0	4.65			4.65	

Public Utilities Fund - Sewer Services

Budget Detail									
Acct #:		2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	% Change		2014-2015 Adopted	% Change
	Salaries and Wages	\$ 128,229	\$ 127,187	\$ 127,745	\$ 169,745	33%	\$	171,453	34%
	Overtime	8,491	6,168	20,000	15,000	-25%		15,000	-25%
	Part Time	0	0	0	0	-		0	-
	FICA	8,927	9,107	11,302	14,133	25%		14,264	26%
	VRS Retirement	17,371	19,478	18,395	23,510	28%		19,889	8%
	Hospital/Medical	44,769	50,615	51,779	53,525	3%		68,292	32%
	Group Life	342	1,505	1,520	2,020	33%		2,263	49%
	457 Deferred Comp	810	807	840	2,100	150%		1,260	50%
	Repairs and Maintenance	39,330	37,425	160,000	140,000	-13%		90,000	-44%
	Contracted Services	73,553	419	14,750	14,750	0%		14,750	0%
	Sewage Treatment Services	58,901	56,221	71,000	50,000	-30%		50,000	-30%
	Fleet	25,048	24,906	30,000	31,800	6%		31,444	5%
	Risk Management	3,726	3,595	3,700	3,700	0%		0	-100%
	Utilities	54,586	61,799	50,000	60,000	20%		60,000	20%
	Telecommunications	2,347	815	960	2,000	108%		2,520	163%
	Travel and Training	1,900	0	1,000	1,500	50%		1,500	50%
	Uniforms & Wearing Apparel	2,108	2,728	3,000	3,500	17%		3,000	0%
	Other Operating	0	13,689	9,000	9,110	1%		9,110	1%
	Dues & Association Memberships				660	-		660	-
	Capital Outlay	1,297	1,165	3,000	3,000	0%		3,000	0%
Total Operating Expenses		\$ 471,735	\$ 417,629	\$ 577,991	\$ 600,053	4%	\$	558,404	-3%
Personnel Summary									
Range	Class	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested			2014-2015 Adopted	
	Pump Station Mechanic	0	0	2	2			2	
	Codes Compliance Inspector	0	0	0	1			1	
	Utility System Worker	0	0	2	2			2	
Number of Full-Time Positions		0	0	4	5			5	

Public Utilities Fund - Water Services

Budget Detail

Acct #:		2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	% Change	2014-2015 Adopted	% Change
	Salaries and Wages	\$ 157,612	\$ 148,317	\$ 163,387	\$ 210,087	29%	\$ 212,321	30%
	Overtime	4,359	3,913	15,000	10,000	-33%	10,000	-33%
	Part Time	0	0	0	0	-	0	-
	FICA	11,901	11,110	13,647	16,837	23%	17,008	25%
	VRS Retirement	22,458	22,210	21,922	29,097	33%	23,650	8%
	Hospital/Medical	37,597	38,529	50,183	64,230	28%	62,724	25%
	Group Life	443	1,763	1,944	2,500	29%	2,803	44%
	457 Deferred Comp	430	390	840	2,520	200%	1,260	50%
	Repairs and Maintenance	25,596	72,039	70,000	70,000	0%	70,000	0%
	Contracted Services	115,543	22,879	45,000	54,300	21%	54,300	21%
	Fleet	36,725	30,061	31,000	40,800	32%	40,800	32%
	Risk Management	4,658	4,382	4,500	4,500	0%	0	-100%
	Utilities	19,602	20,336	20,000	20,000	0%	1,886	-91%
	Telecommunications	1,759	609	960	2,000	108%	2,520	163%
	Travel and Training	0	88	1,500	2,500	67%	1,900	27%
	Dues and Association Memberships	82,484	82,644	84,161	80,580	-4%	80,580	-4%
	Uniforms & Wearing Apparel	2,841	3,078	3,250	4,500	38%	3,000	-8%
	Other Operating Supplies	0	0	0	13,250	-	13,250	-
	Bulk Water Purchase	1,017,394	1,499,849	1,461,418	1,462,000	0%	1,462,000	0%
	Water Supply Charges:							
	WTWA Norfolk Water Contract						700,000	-
	WTWA Suffolk Water Contract						2,500,000	-
	Capital Outlay	0	7,321	4,000	4,000	0%	4,000	0%
Total Operating Expenses		\$ 1,541,402	\$ 1,969,518	\$ 1,992,712	\$ 2,093,701	5%	\$ 5,264,001	164%

Personnel Summary

Range	Class	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	2014-2015 Adopted
	Water Quality Technician			1	1	1
	Utilities System Mechanic			1	1	1
	Utilities System Forman			0	1	1
	Utility System Worker			3	3	3
Number of Full-Time Positions		0	0	5	6	6

Public Utilities Fund - Nondepartmental

Budget Detail

Acct #:	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	% Change	2014-2015 Adopted	% Change
Leave Compensation	\$ 0	\$ 0	\$ 0	\$ 0	-	\$ 10,000	-
Leave Compensation - FICA	0	0	0	0	-	765	-
Unemployment Expense	0	0	0	0	-	5,000	-
Bad Debt Expense	0	0	2,800	3,000	7%	3,000	7%
Depreciation	934,493	968,903	935,500	532,500	-43%	1,000,000	7%
Contingency	0	0	0	0	-	20,000	-
Bond Principal	0	0	994,795	1,161,591	17%	605,331	-39%
Bond Interest	1,002,329	958,532	2,060,996	1,707,769	-17%	1,598,463	-22%
Bond Coupon & Handling	0	0	0	200,000	-	200,000	-
Transfer to Technology Fund - Sale of Servi	0	0	0	0	-	53,448	-
Transfer to Risk Fund - Sale of Service	0	0	0	0	-	40,598	-
Transfer to Capital Projects - "Pay-Go"	0	0	0	0	-	0	-
Total Operating Expenses	\$ 1,936,822	\$ 1,927,435	\$ 3,994,091	\$ 3,604,860	-10%	\$ 3,536,605	-11%

Stormwater Management Fund

Description

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

FY 14 Accomplishments

- Implemented the County’s Stormwater Management Program in accordance with Federal and State regulations.
- Received multiple grants totaling \$413,140 to develop the stormwater program and construct four (4) Best Management Practice facilities throughout the County.

FY 15 Goals and Objectives

- To provide site plan review applicants with required comments within 30 days.
- To properly plan and implement the E&S Program to meet or exceed State erosion and sediment control and stormwater management regulations.

Performance Measures/Statistics	FY 2013 Actual	FY 2014 Estimate	FY 2015 Estimate
Erosion & Sediment Control Inspections	898	1,347	1,684
Plan Reviews	101	153	203
Percent of Site Plan Review Comments Provided within 30 Days	N/A	N/A	100%
E&S Program meets/exceeds State Regulations	N/A	N/A	Yes
Stormwater Management Facility Inspections	65	65	14
Stormwater Outfall Inspections - MS4 Area Only	44	44	44
Municipal Stormwater Facility Inspections	3	3	4
Complaint Investigations	18	10	10

Stormwater Management Fund

Revenue								
	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	% Chng	2014-2015 Adopted	% Chng	
Stormwater Utility Fee	\$ 0	\$ 0	\$ 1,378,463	\$ 1,638,173	19%	\$ 1,638,173	19%	
Penalties and Interest	0	0	0	0	-	0	-	
Interest Earnings	0	0	0	0	-	0	-	
Permit and Inspection Fees	0	0	0	77,025	-	77,025	-	
Total Revenue	\$ 0	\$ 0	\$ 1,378,463	\$ 1,715,198	24%	\$ 1,715,198	24%	
Expenditure Summary								
	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	% Chng	2014-2015 Adopted	% Chng	
Stormwater Management Services	\$ 0	\$ 0	\$ 1,378,463	\$ 1,715,200	24%	\$ 1,715,198	24%	
Total Expenditures	\$ 0	\$ 0	\$ 1,378,463	\$ 1,715,200	24%	\$ 1,715,198	24%	

Stormwater Management Fund

Budget Detail

Acct #:	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	% Change	2014-2015 Adopted	% Change
Salaries and Wages	\$ 0	\$ 0	\$ 566,993	\$ 482,109	-15%	\$ 509,097	-10%
Overtime	0	0	0	0	-	0	-
Part Time	0	0	0	0	-	0	-
FICA	0	0	0	36,881	-	38,946	-
VRS Retirement	0	0	0	66,772	-	55,464	-
Hospital/Medical	0	0	0	109,726	-	102,024	-
Group Life	0	0	0	5,737	-	6,720	-
457 Deferred Comp	0	0	0	4,305	-	3,885	-
Professional Services	0	0	20,000	25,000	25%	25,000	25%
Contracted Services	0	0	0	10,000	-	10,000	-
HRPDC Stormwater Management Fees	0	0	0	9,600	-	9,600	-
Advertising	0	0	720	1,000	39%	1,000	39%
Fleet	0	0	12,875	20,300	58%	27,634	115%
Postal Services	0	0	240	6,000	2400%	6,000	2400%
Telecommunications	0	0	0	1,000	-	4,080	-
Lease/Rent of Equipment	0	0	825	8,000	870%	8,000	870%
Travel and Training	0	0	6,945	7,150	3%	7,150	3%
Dues and Association Memberships	0	0	0	1,100	-	3,229	-
Office Supplies	0	0	9,275	18,000	94%	8,000	-14%
Uniforms	0	0	0	1,670	-	1,670	-
Other Operating	0	0	25,000	6,750	-73%	6,750	-73%
Copier Costs	0	0	0	1,100	-	1,039	-
Capital Outlay	0	0	50,000	43,000	-14%	18,000	-64%
Transfer to Risk Fund - Sale of Service	0	0	0	0	-	4,160	-
Transfer to Technology Fund - Sale of Serv	0	0	0	0	-	33,285	-
Transfer to Capital Fund	0	0	685,590	650,000	-5%	650,000	-5%
Designated for Stormwater Capital	0	0	0	200,000	-	174,465	-
Total Operating Expenditures	\$ 0	\$ 0	\$ 1,378,463	\$ 1,715,200	24%	\$ 1,715,198	24%

Personnel Summary

Range	Class	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	% Change	2014-2015 Adopted	% Change
	Administrative Asst.	0	0	0	1		1	
	Director of General Services	0	0	0.00	0.25		0.25	
	Ass. Dir. of General Services	0	0	0.85	0.85		0.85	
	Public Works Admin	0	0	0.10	0.00		0.00	
	Capital Projects Engineer	0	0	0	1		1	
	Construction Supervisor (Report to PWA)	0	0	0.15	0.15		0.15	
	Construction Inspector (Report to PWA)	0	0	0.00	0.15		0.15	
	Deputy Clerk III	0	0	1	1		1	
	Engineering & Environmental Tech.	0	0	2	2		2	
	Environmental Program Manager	0	0	1	1		1	
	E & S Engineer	0	0	1	1		1	
	Jr. Accountant	0	0	1	1		1	
	Engineer	0	0	1	1		1	
Number of Full-Time Positions		0	0	8.10	10.40		10.40	

Technology Services Fund

Description

The Technology Services Fund is a newly established internal service fund in the FY 2014-2015 Operating & Capital Budget to provide for the delivery of information technology and geographic information services to county departments on a cost allocation basis. The Department of Information Technology 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 also manages the GIS services to store, analyze and display spatial data relative to the physical characteristics of land in the County.

FY 14 Accomplishments

- Expanded the County's fiber optic network at the Isle of Wight Government Complex.
- Facilitated the deployment of LaserFiche records management software across several departments allowing for digital archiving, paperless initiatives, and workflow processes.
- Enhanced the Isle of Wight television PEG Channel with the installation of a new server and software enhancing capabilities of the TV channel, content, and production.
- Completed Munis Service Enhancements providing for paperless Pay Stubs/Direct Deposit notices.

FY 15 Goals and Objectives

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

Performance Measures/Statistics	FY 2013 Actual	FY 2014 Estimate	FY 2015 Estimate
Percent of time Network is available for customers	99%	99%	99%
Number of Help Desk Requests	N/A	2,730	2,700
Number of GIS Requests	N/A	317	300

Technology Services Fund

Revenue								
	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	% Chng		2014-2015 Adopted	% Chng
Transfer fr the GF - Sale of Service	\$ 669,246	\$ 904,320	\$ 743,687	\$ 1,109,740	49%	\$	777,863	5%
Transfer fr the 911 - Sale of Service	0	0	0	0	-		76,141	-
Transfer fr the Section 8 - Sale of Service	0	0	0	0	-		0	-
Transfer fr the Social Services - Sale of Service	0	0	0	0	-		0	-
Transfer fr the County Fair - Sale of Service	0	0	0	0	-		0	-
Transfer fr the Public Utilities - Sale of Service	0	0	0	0	-		53,448	-
Transfer fr the Stormwater - Sale of Service	0	0	0	0	-		33,285	-
Transfer fr the Risk - Sale of Service	0	0	0	0	-		1,500	-
Sale of Service - Smithfield Tourism	0	0	0	0	-		7,527	-
GIS Data & Maps	0	0	0	0	-		0	-
Interest	0	0	0	0	-		0	-
Miscellaneous	0	0	0	0	-		0	-
Total Revenue	\$ 669,246	\$ 904,320	\$ 743,687	\$ 1,109,740	49%	\$	949,764	28%
Expenditure Summary								
	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	% Chng		2014-2015 Adopted	% Chng
Technology Services	\$ 669,246	\$ 904,320	\$ 743,287	\$ 1,109,740	49%	\$	949,764	28%
Total Expenditures	\$ 669,246	\$ 904,320	\$ 743,287	\$ 1,109,740	49%	\$	949,764	28%

Sale of Service - Intergovernmental Revenue - provides service to: Community Corrections, Workforce Development Center.

Technology Services Fund

Budget Detail

Acct #:		2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	% Change	2014-2015 Adopted	% Change
	Salaries and Wages	\$ 282,525	\$ 317,273	\$ 324,302	\$ 378,448	17%	\$ 368,638	14%
	Overtime	1,814	618	0	0	-	0	-
	Part Time	0	0	0	0	-	0	-
	FICA	20,619	22,989	24,809	28,951	17%	28,201	14%
	VRS Retirement	40,036	48,799	46,700	52,415	12%	44,568	-5%
	Hospital/Medical	44,686	53,049	51,797	85,640	65%	81,684	58%
	Group Life	789	3,751	3,859	4,504	17%	4,866	26%
	457 Deferred Comp	2,132	2,590	2,520	3,360	33%	2,940	17%
	Professional Services	58,230	25,667	50,000	25,000	-50%	25,000	-50%
	Repair and Maintenance	114,092	136,564	140,000	15,000	-89%	15,000	-89%
	Computer Software Maint Services	0	0	0	277,100	-	277,100	-
	Postal Services	71	50	300	100	-67%	100	-67%
	Telecommunications	7,727	139,469	300	146,222	48641%	6,201	1967%
	Travel and Training	2,608	6,196	7,700	8,000	4%	8,000	4%
	Dues and Association Memberships	467	738	1,500	0	-100%	0	-100%
	Office Supplies	3,081	4,026	5,000	5,000	0%	5,000	0%
	Other Operating Supplies	2,608	13,541	4,500	0	-100%	0	-100%
	Capital Outlay	87,761	129,003	80,000	80,000	0%	80,000	0%
	Transfer to Risk Fund - Sale of Service	0	0	0	0	-	2,466	-
Total Operating Expenses		\$ 669,246	\$ 904,320	\$ 743,287	\$ 1,109,740	49%	\$ 949,764	28%

Personnel Summary

Range	Class	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	2014-2015 Adopted
	Director		1	1	1	1
	Network Manager		1	1	1	1
	Web Services Coordinator		0	0	1	1
	GIS Manager		1	1	1	1
	IT Support Specialist II		1	1	1	1
	Informatino Services Specialist		1	1	1	1
	GIS Support Technician		1	1	1	1
	IT Support Specialist I		1	1	1	1
Number of Full-Time Positions		0	7	7	8	8

Risk Management

Description

The Risk Management Fund is a newly established internal service fund in the FY 2014-2015 Operating & Capital Budget. The Risk Management function will operate under the management of the Department of Human Resources and oversee the County's general liability, health insurance, and worker's compensation insurance. Risk Management will also coordinate safety training and programs for County employees and departments. Revenue to support Risk Management expenses will be derived via a cost allocation from various funds within the County's operating budget.

FY 15 Goals and Objectives

- To effectively manage the County's various insurance plans by maintain and providing accurate and timely information in support of the County Administration. **(SP1: Effective Governance and Community Partnerships)**
- To enhance workforce safety through the provision of quality of safety training opportunities and feedback to County departments. **(SP1: Effective Governance and Community Partnerships)**
- To promote a healthy County workforce by implementing a variety of wellness program opportunities and information for employees. **(SP1: Effective Governance and Community Partnerships)**

Risk Management Fund

Revenue								
	2011-2012	2012-2013	2013-2014	2014-2015	%	2014-2015	%	
	Actual	Actual	Budget	Requested	Chng	Adopted	Chng	
Transfer fr the GF - Sale of Service	\$ 0	\$ 0	\$ 0	\$ 464,576	-	\$ 452,024	-	
Transfer fr the 911 - Sale of Service	0	0	0	4,738	-	4,738	-	
Transfer fr the Section 8 - Sale of Service	0	0	0	1,426	-	1,426	-	
Transfer fr the Public Utilities - Sale of Service	0	0	0	40,598	-	40,598	-	
Transfer fr the Stormwater - Sale of Service	0	0	0	4,160	-	4,160	-	
Transfer fr the Technology - Sale of Service	0	0	0	2,466	-	2,466	-	
Insurance Recoveries	0	0	0	0	-	0	-	
Sale of Service - Smithfield Tourism	0	0	0	1,000	-	1,000	-	
Total Revenue	\$ 0	\$ 0	\$ 0	\$ 518,964	-	\$ 506,412	-	
Expenditure Summary								
	2011-2012	2012-2013	2013-2014	2014-2015	%	2014-2015	%	
	Actual	Actual	Budget	Requested	Chng	Adopted	Chng	
Risk Management (WComp/Property/Central Training)	\$ 0	\$ 0	\$ 0	\$ 516,611	-	\$ 506,412	-	
Total Expenditures	\$ 0	\$ 0	\$ 0	\$ 516,611	-	\$ 506,412	-	

Risk Management Fund

Budget Detail

Acct #:	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	% Change	2014-2015 Adopted	% Change
Salaries and Wages	\$ 0	\$ 0	\$ 0	\$ 41,192	-	\$ 51,876	-
Overtime	0	0	0	0	-	0	-
Part Time	0	0	0	0	-	0	-
FICA	0	0	0	3,151	-	3,969	-
VRS Retirement	0	0	0	5,705	-	6,272	-
Hospital/Medical	0	0	0	10,705	-	11,988	-
Group Life	0	0	0	490	-	685	-
457 Deferred Comp	0	0	0	0	-	420	-
Repair & Maintenance	0	0	0	150	-	150	-
Postal Services	0	0	0	20	-	20	-
Telecommunications	0	0	0	0	-	0	-
Insurance Premiums - Line of Duty	0	0	0	67,000	-	67,000	-
Insurance Premiums - Workers Compensati	0	0	0	150,000	-	150,000	-
Insurance Premiums - Property	0	0	0	62,000	-	62,000	-
Insurance Premiums - Motor Vehicle	0	0	0	82,000	-	82,000	-
Insurance Premiums - Surety Bonds	0	0	0	800	-	800	-
Insurance Premiums - Public Officials Liab	0	0	0	7,000	-	7,000	-
Insurance Premiums - General Liability	0	0	0	21,000	-	21,000	-
Travel and Training	0	0	0	7,685	-	7,685	-
Dues & Memberships	0	0	0	150	-	150	-
Claims Payments - Deductibles	0	0	0	50,000	-	31,553	-
Health & Wellness	0	0	0	234	-	234	-
Uniforms	0	0	0	225	-	0	-
Office Supplies	0	0	0	110	-	110	-
Capital Outlay	0	0	0	6,994	-	0	-
Transfer to Technology Fund - Sale of Servi	0	0	0		-	1,500	-
Total Operating Expenses	\$ -	\$ 0	\$ -	\$ 516,611	-	\$ 505,412	-

Personnel Summary

Range	Class	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	2014-2015 Adopted
	Risk Management Coordinator	0	0	1	1	1
Number of Full-Time Positions		0	0	1	1	1

School Operating Fund

Description

The Isle of Wight County School Division operates under the jurisdiction of an elected five-member County School Board. The Division's curriculum includes standards-based programs, college preparatory instruction, vocational education, gifted programs, and special education services. The School Division is comprised of five (5) elementary schools, two (2) middle schools, and two (2) high schools serving approximately 5,300 students, and includes opportunities for students to participate in a variety of regional programs.

Strategic Goals

- 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	2011	2012	2013
Student Enrollment (March ADM)	5,335	5,322	5,356
On-Time Graduation Rate	88.5%	87.0%	88.9%
Drop Out Rate	6.8%	6.6%	6.7%
Percent of Schools Receiving Full Accreditation	100%	100%	89%

School Operating Fund

Revenue								
	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	% Chng		2014-2015 Adopted	% Chng
State / Federal / Other	\$ 32,431,059	\$ 30,846,756	\$ 30,774,178	\$ 32,210,020	5%	\$	32,210,020	5%
Transfer from General Fund - Local Support	26,268,626	25,679,304	24,226,200	25,844,264	7%	\$	24,844,264	3%
Total Revenue	\$ 58,699,685	\$ 56,526,060	\$ 55,000,378	\$ 58,054,284	6%	\$	57,054,284	4%
Expenditure Summary								
	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	% Chng		2014-2015 Adopted	% Chng
School Operating Expenditures	\$ 53,643,086	\$ 56,446,479	\$ 55,000,378	\$ 58,054,284	6%	\$	57,054,284	4%
Total Expenditures	\$ 53,643,086	\$ 56,446,479	\$ 55,000,378	\$ 58,054,284	6%	\$	57,054,284	4%

School Operating Fund

Budget Detail

Acct #:		2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	% Change	2014-2015 Adopted	% Change
	Instruction	\$ 40,346,741	\$ 42,088,726	\$ 40,964,620	\$ 42,724,977	4%	\$ 42,724,977	4%
	Administration, Attendance & Health	2,028,627	2,388,359	2,300,151	2,401,169	4%	2,401,169	4%
	Pupil Transportation	3,184,467	3,392,094	3,315,044	3,379,862	2%	3,379,862	2%
	Operation and Maintenance	4,753,354	4,415,517	4,438,402	4,805,683	8%	4,805,683	8%
	Food Services	2,060,057	2,008,925	2,378,628	2,202,403	-7%	2,202,403	-7%
	Technology	1,269,840	2,152,858	1,603,533	2,540,190	58%	2,540,190	58%
	Local Support Reduction to Request:						(1,000,000)	-
<p>Provides increase of \$1,435,842 in State/Fed/Other funds and \$618,064 in Local fund appropriation. Additional local funds of approx. \$150,000 are provided by the shift of the composite index.</p> <p>NOTE: Contribution above is intended to include funds requested for capital maintenance of facilities and routine school bus replacement cycle requested in capital budget.</p> <p>NOTE: Contribution does not include:</p> <p>approximately \$175,000 in Sheriff's budget to direct pay for School Resource Officers (SRO) for 3 schools.</p> <p>approximately \$35,000 in audit services paid by the Board of Supervisors annually.</p>								
Total Operating Expenses		\$ 53,643,086	\$ 56,446,479	\$ 55,000,378	\$ 58,054,284	6%	\$ 57,054,284	4%

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								
	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	% Chng	2014-2015 Adopted	% Chng	
Transfer from General Fund - School Support	0	0	0	3,969,988	-	3,166,964	-	
Transfer from General Fund - Local Support	0	0	0	4,476,336	-	3,657,494	-	
Total Revenue	\$ 0	\$ 0	\$ 0	\$ 8,446,324	-	\$ 6,824,458	-	
Expenditure Summary								
	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	% Chng	2014-2015 Adopted	% Chng	
Consolidated Debt Service	\$ 0	\$ 0	\$ 0	\$ 8,446,324	-	\$ 6,824,458	-	
Total Expenditures	\$ 0	\$ 0	\$ 0	\$ 8,446,324	-	\$ 6,824,458	-	

Debt Service Fund

Budget Detail								
Acct #:	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	% Change	2014-2015 Adopted	% Change	
Existing Bond Principal	0	0	0	4,424,428	-	3,081,413	-	
Existing Bond Interest	0	0	0	3,812,060	-	3,333,209	-	
Existing PACE Interest	0	0	0	209,836	-	209,836	-	
Bond Coupon Handling Fees	0	0	0	0	-	200,000	-	
 New Bond Principal	 0	 0	 0	 0	 -	 0	 -	
New Bond Interest	0	0	0	0	-	0	-	
Bond Issuance Cost	0	0	0	0	-	0	-	
Total Operating Expenditures	\$ -	\$ -	\$ -	\$ 8,446,324	-	\$ 6,824,458	-	

Above does not include Utility Fund Debt allocated to the Public Utility Fund Budget of \$605,331 principal / \$1,598,463 interest.

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 15 Capital Projects

- Parks & Recreation
 - Capital Maintenance

- Public Buildings
 - Capital Maintenance

- Stormwater
 - TMDL Pump Station Installation – 4
 - Capital Grant Match – State Projects
 - Drainage Pipe E&S Replacements
 - STH Off-Site Drainage Study

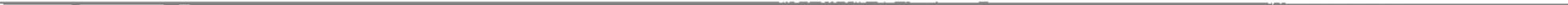
Capital Projects Fund

Revenue								
	2011-2012	2012-2013	2013-2014	2014-2015	%	2014-2015	%	
	Actual	Actual	Budget	Requested	Chng	Adopted	Chng	
Transfer from General Fund (Pay-Go)	\$ -	\$ -	\$ -	\$ 1,825,000	-	\$ 150,000	-	
Transfer from Public Utility Fund (Pay-Go)	-	-	-	-	-	-	-	
Transfer from Stormwater Fund (Pay-Go)	-	-	-	650,000	-	650,000	-	
General Obligation Bond Proceeds	-	-	-	-	-	-	-	
Public Utility Bond Proceeds	-	-	-	4,050,000	-	-	-	
Cash Proffer Contributions	-	-	-	-	-	-	-	
Public /Private Project Contributions	-	-	-	-	-	-	-	
Miscellaneous Revenue	-	-	-	-	-	-	-	
Total Revenue	\$ 0	\$ 0	\$ 0	\$ 6,525,000	-	\$ 800,000	-	
Expenditure Summary								
	2011-2012	2012-2013	2013-2014	2014-2015	%	2014-2015	%	
	Actual	Actual	Budget	Requested	Chng	Adopted	Chng	
Capital Projects Expenditures	\$ 0	\$ 0	\$ 0	\$ 6,525,000	-	\$ 800,000	-	
Total Expenditures	\$ 0	\$ 0	\$ 0	\$ 6,525,000	-	\$ 800,000	-	

Capital Projects Fund

Budget Detail								
Acct #:		2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Requested	% Change	2014-2015 Adopted	% Change
Parks & Rec	Capital Maintenance	\$	\$ 0	\$ 0	\$ 0	-	\$ 50,000	-
	Contribution - Windsor Gym Renovation		0	0	25,000	-	0	-
	Contribution - Smithfield Ballfield Constr.		0	0	25,000	-	0	-
Public Buildings	Capital Maintenance		0	0	0	-	100,000	-
	Social Services Bldg - HVAC Replacmt Ph II		0	0	150,000	-	0	-
Public Safety	Carrollton Vol. Fire - Lifepak Replacmt -5		0	0	150,000	-	0	-
	IOW Vol Rescue - Lifepak Replacmt - 7		0	0	300,000	-	0	-
Schools	Carrollton Elem Roof Replacement		0	0	300,000	-	0	-
	Windsor Elem Roof Replacement		0	0	200,000	-	0	-
	School Bus Replacements - 3		0	0	300,000	-	0	-
Transprt	Refuse Truck Replacments -2		0	0	320,000	-	0	-
	Refuse Service Truck Replacement		0	0	55,000	-	0	-
Stormwater	TMDL Pump Station Installation - 4		0	0	250,000	-	250,000	-
	Capital Grant Match - State Projects		0	0	200,000	-	200,000	-
	Drainage Pipe E&S Replacements		0	0	100,000	-	100,000	-
	STH Off-Site Drainage Study		0	0	100,000	-	100,000	-
Utilities	WTWA Norfolk Water Contract		0	0	700,000	-	0	-
	WTWA Suffolk Water Contract		0	0	3,100,000	-	0	-
	Sewer Regional Consent Order Projects		0	0	200,000	-	0	-
	Godwin Pump Consent Order Projects		0	0	50,000	-	0	-
Total Operating Expenses		\$	\$ -	\$ -	\$ 6,525,000	-	\$ 800,000	-

APPENDICES OF SUPPORTING BUDGET DOCUMENTS



**County of Isle of Wight
Adopted FY 14-15' Operating and Capital Budget**

Personnel Summary

	2012-2013 Budget	2013-2014 Budget	Restated 2013-2014 Budget	2014-2015 Adopted
General Fund:				
General Government:				
Board of Supervisors	0	0	0.5	0.5
County Administration	4	3	3	3
Budget & Finance	7	7	6	7
County Attorney	3	3	3	3
Human Resources	2	2	2	2
Information Technology	7	7	0	0
Commissioner of the Revenue	10	10	10	10
Assessment	0	0	0	0
Treasurer	9	9	9	9
Purchasing	0	0	1	1
Voter Registration	2	2	2	2
Total General Government	44	43	36.5	37.5
Judicial:				
Clerk of the Circuit Court	6	6	6	6
Circuit Court Judges	1	1	1	1
Sheriff - Court & Judicial Services	0	0	0	0
Commonwealth's Attorney	6	6	6	6
Total Judicial	13	13	13	13
Public Safety:				
Sheriff - Administration & Public Safety Officers	53	53	48	48
Sheriff - Animal Shelter	5	4	4	4
Fire and Rescue Response	0	0	18	16
Fire & Rescue - Emergency Management & Billing	12	14	6	5
Codes Inspections	7	7	7	7
Total Public Safety	77	78	83	80
General Services:				
General Services - Administration	3	3	3.4	4
General Services - Engineering	7	2	2.85	1.9
General Services - Refuse Collection & Disposal	6	6	6	8
General Services - Building Maintenance	12	12	12	8
Total General Services	28	23	24.25	21.4
Parks, Recreation and Cultural:				
Parks and Recreation - Administration	0	0	3	3
Parks and Recreation - Parks, Gateways, and Grounds Maintenance	0	0	11	13
Parks and Recreation - Programs	19	19	5	5
Historic Resources	3	3	3	0
Total Parks, Recreation and Cultural	22	22	22	21

**County of Isle of Wight
Adopted FY 14-15' Operating and Capital Budget**

Personnel Summary

	2012-2013 Budget	2013-2014 Budget	Restated 2013-2014 Budget	2014-2015 Adopted
Community Development:				
Planning and Zoning	10	10	10	10
Economic Development	5	5	5	5
Tourism	3	3	3	3
Communications	1	1	1.5	1.5
Total Community Development	19	19	19.5	19.5
Total General Fund	203	198	198.25	192.4
Special Revenue Funds:				
Emergency 911 Fund	15	14	19	19
Section 8 Housing Fund	1	1	2	2
Social Services Fund	0	0	0	0
Total Special Revenue Funds	16	15	21	21
Enterprise Fund:				
Public Utilities:				
Public Utilities Fund - Administration	5	5	4.65	5.20
Public Utilities Fund - Sewer Services	4	4	4	5
Public Utilities Fund - Water Services	5	5	5	6
Stormwater Management Fund:				
Stormwater Management Fund	0	5	8.1	10.40
Total Enterprise Funds	14	19	21.75	26.60
Internal Service Funds:				
Technology Services Fund	0	0	7	8
Risk Management Fund	0	0	0	1
Total Internal Service Funds	0	0	7	9
Total All Funds	233	232	248	249

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 2014-2015 is as follows:

	<u>Principal & Interest</u>
General Fund	\$ 3,457,495
School Operating Fund	3,166,964
Public Utility Fund	<u>2,203,794</u>
	\$ 8,828,253

The attached schedule provides an overview of the County's total debt service and obligations.

Long Term Debt Obligations

General Fund Debt Service				School Fund Debt Service				Public Utility Fund Debt Service				Total Debt Service			
Fiscal Year	Principal	Interest	Total	Fiscal Year	Principal	Interest	Total	Fiscal Year	Principal	Interest	Total	Fiscal Year	Principal	Interest	Total
2014	\$401,318	\$2,527,740	\$2,929,058	2014	\$2,057,383	\$1,762,107	\$3,819,490	2014	\$893,043	\$2,060,146	\$2,953,190	2014	\$3,351,744	\$6,349,993	\$9,701,738
2015	1,248,228	2,209,266	3,457,495	2015	1,833,185	1,333,779	3,166,964	2015	605,331	1,598,463	2,203,794	2015	3,686,744	5,141,508	8,828,252
2016	1,239,370	2,425,240	3,664,610	2016	1,532,374	1,330,759	2,863,133	2016	525,000	1,791,214	2,316,214	2016	3,296,744	5,547,213	8,843,957
2017	1,451,744	2,389,146	3,840,890	2017	1,105,000	1,601,972	2,706,972	2017	540,000	1,772,356	2,312,356	2017	3,096,744	5,763,474	8,860,218
2018	1,440,000	2,343,357	3,783,357	2018	1,155,000	1,580,688	2,735,688	2018	565,000	1,750,199	2,315,199	2018	3,160,000	5,674,244	8,834,244
2019	1,902,826	2,290,906	4,193,732	2019	3,135,162	1,540,640	4,675,802	2019	637,012	1,726,565	2,363,577	2019	5,675,000	5,558,111	11,233,111
2020	1,970,473	2,229,498	4,199,971	2020	3,225,583	1,455,841	4,681,424	2020	663,944	1,700,986	2,364,930	2020	5,860,000	5,386,325	11,246,325
2021	1,807,001	2,165,964	3,972,965	2021	3,466,899	1,353,256	4,820,155	2021	656,100	1,676,228	2,332,328	2021	5,930,000	5,195,448	11,125,448
2022	2,004,776	2,103,390	4,108,166	2022	3,250,959	1,255,182	4,506,141	2022	794,266	1,651,334	2,445,600	2022	6,050,001	5,009,906	11,059,907
2023	2,077,026	2,032,173	4,109,199	2023	3,345,206	1,160,605	4,505,811	2023	827,768	1,619,971	2,447,739	2023	6,250,000	4,812,749	11,062,749
2024	2,441,787	1,937,796	4,379,583	2024	2,950,387	1,058,341	4,008,728	2024	1,027,826	1,581,846	2,609,672	2024	6,420,000	4,577,983	10,997,983
2025	2,545,030	1,826,433	4,371,463	2025	3,039,102	969,143	4,008,245	2025	1,070,868	1,538,547	2,609,415	2025	6,655,000	4,334,123	10,989,123
2026	3,213,826	1,697,701	4,911,526	2026	2,257,490	896,770	3,154,260	2026	1,583,685	1,489,031	3,072,716	2026	7,055,001	4,083,502	11,138,503
2027	3,337,167	1,548,906	4,886,073	2027	2,287,502	838,365	3,125,867	2027	1,625,332	1,432,293	3,057,625	2027	7,250,001	3,819,564	11,069,565
2028	3,698,559	1,384,422	5,082,980	2028	2,006,810	767,129	2,773,939	2028	1,859,631	1,362,632	3,222,263	2028	7,565,000	3,514,183	11,079,183
2029	3,533,281	1,203,973	4,737,254	2029	1,792,000	681,430	2,473,430	2029	1,744,719	1,275,747	3,020,466	2029	7,070,000	3,161,150	10,231,150
2030	3,671,348	1,031,019	4,702,368	2030	1,821,053	604,025	2,425,077	2030	1,792,599	1,197,803	2,990,402	2030	7,285,000	2,832,847	10,117,847
2031	3,809,416	852,880	4,662,296	2031	1,850,105	525,113	2,375,219	2031	1,835,479	1,126,585	2,962,064	2031	7,495,000	2,504,578	9,999,578
2032	3,665,460	664,452	4,329,912	2032	1,096,199	443,810	1,540,009	2032	1,883,341	1,043,790	2,927,132	2032	6,645,000	2,152,052	8,797,053
2033	1,968,060	530,997	2,499,056	2033	1,096,199	393,340	1,489,539	2033	1,680,741	956,338	2,637,080	2033	4,745,000	1,880,675	6,625,676
2034	771,532	451,511	1,223,043	2034	1,094,033	342,695	1,436,727	2034	1,729,436	873,562	2,602,997	2034	3,595,001	1,667,768	5,262,768
2035	768,476	415,660	1,184,137	2035	1,089,700	291,859	1,381,559	2035	1,776,824	788,170	2,564,994	2035	3,635,000	1,495,689	5,130,689
2036	768,476	379,139	1,147,615	2036	1,089,700	240,071	1,329,771	2036	1,836,824	699,455	2,536,278	2036	3,695,000	1,318,665	5,013,664
2037	768,476	341,875	1,110,352	2037	1,089,700	187,232	1,276,932	2037	1,896,824	607,105	2,503,929	2037	3,755,000	1,136,212	4,891,212
2038	768,476	304,370	1,072,846	2038	1,089,700	134,050	1,223,749	2038	1,961,824	511,424	2,473,248	2038	3,820,000	949,844	4,769,844
2039	768,476	371,621	1,140,097	2039	1,089,700	80,639	1,170,339	2039	2,026,824	412,356	2,439,179	2039	3,885,000	864,616	4,749,615
2040	766,949	18,997	785,946	2040	1,087,533	26,938	1,114,472	2040	2,095,518	309,737	2,405,255	2040	3,950,000	355,672	4,305,672
2041				2041				2041	1,515,000	219,625	1,734,625	2041	1,515,000	219,625	1,734,625
2042				2042				2042	1,595,000	141,875	1,736,875	2042	1,595,000	141,875	1,736,875
2043				2043				2043	1,675,000	60,125	1,735,125	2043	1,675,000	60,125	1,735,125
2044				2044				2044	365,000	9,125	374,125	2044	365,000	9,125	374,125
	<u>\$52,807,557</u>	<u>\$37,678,433</u>	<u>\$90,485,990</u>		<u>\$51,933,661</u>	<u>\$22,855,779</u>	<u>\$74,789,440</u>		<u>\$41,285,758</u>	<u>\$34,984,632</u>	<u>\$76,270,390</u>		<u>\$146,026,976</u>	<u>\$95,518,844</u>	<u>\$241,545,820</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 including Carrsville, Hardy, Newport, Smithfield, and Windsor. A chairman and vice chairman of the board are appointed by the members of the board of supervisors at the board's annual reorganization meeting held each January. A county administrator is appointed by the board of supervisors to manage the daily operations of the county government. The County provides a wide array of services including public safety, health and welfare, parks and recreation, community development, stormwater, and public utilities. The County has 249 full-time employees. The County also appropriates funds to the Isle of Wight County School Board for the operation of the County's public school system.

History

Isle of Wight County was established in 1634. It is one of the oldest county governments in the United States and one of the original eight shires by an order of King Charles I. Nestled on the shores of the James River in southeastern Virginia, Isle of Wight's residents enjoy its rural nature spread over 320 square miles coupled with the quaint atmosphere of two incorporated towns – Smithfield and Windsor.

Isle of Wight County has a rich history that pre-dates its formal establishment in 1634. The County provided fertile farmland and hunting opportunities for its Native American inhabitants prior to the first English settlement in 1619. During the 17th century, shortly after establishment of the settlement at Jamestown in 1607, English settlers explored and began settling the areas adjacent to Hampton Roads. Captain John Smith in 1608 crossed the James River and obtained fourteen bushels of corn from the Native American inhabitants, the Warrosquoackes 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 Warrosquoake Shire an Anglicisation of the indigenous name, which was renamed Isle of Wight County in 1637, after the island off the south coast of

Community Profile

England of the same name. The name was probably changed because the Isle of Wight had become the home of some of the principal colonists, namely the families of Richard Bennett, Thos. Spain, Christopher Lawne, and James Peterson (among others), though the Native American name went through multiple Anglicisations, eventually also being known as "Warwicke Squeake" among the local inhabitants.

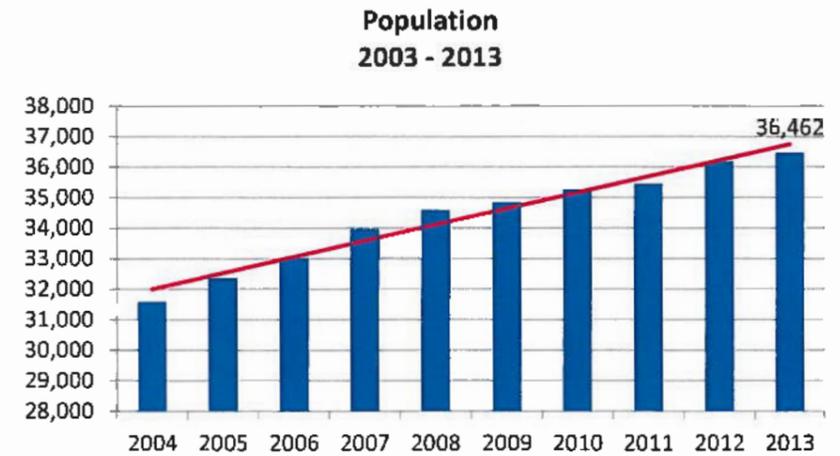
St. Luke's Church, built in 1632, is the nation's only original Gothic church and the oldest existing church of English foundation. It was designated a National Historic Landmark in recognition of its significance.

In 1732 a considerable portion of the northwestern part of the original shire was added to Brunswick County; and in 1748 the entire county of Southampton was carved out of it.

During the American Civil War, Company F of the 61st Virginia Infantry of the Confederate Army was called the "Isle of Wight Avengers."

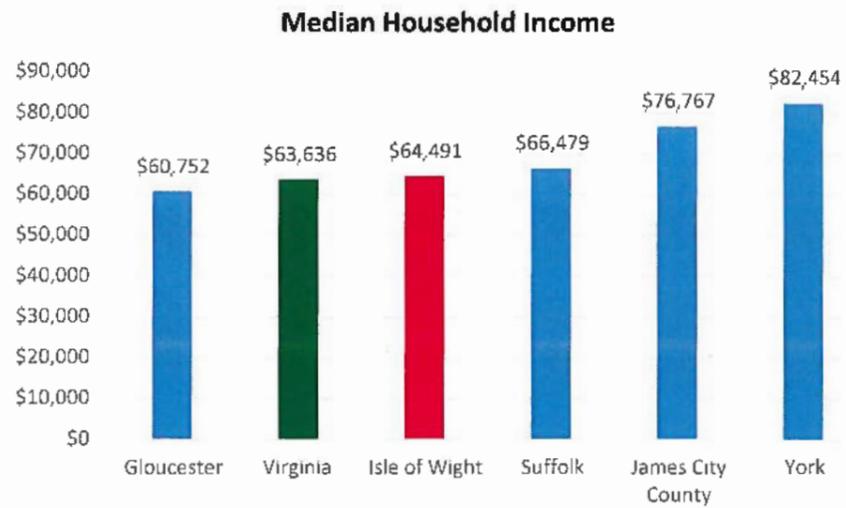
Today, Isle of Wight is a thriving community of 35,000 residents with a strong agricultural base, industry, and commercial and residential growth.

Statistical Data



Source: Weldon Cooper Center for Public Service

Community Profile

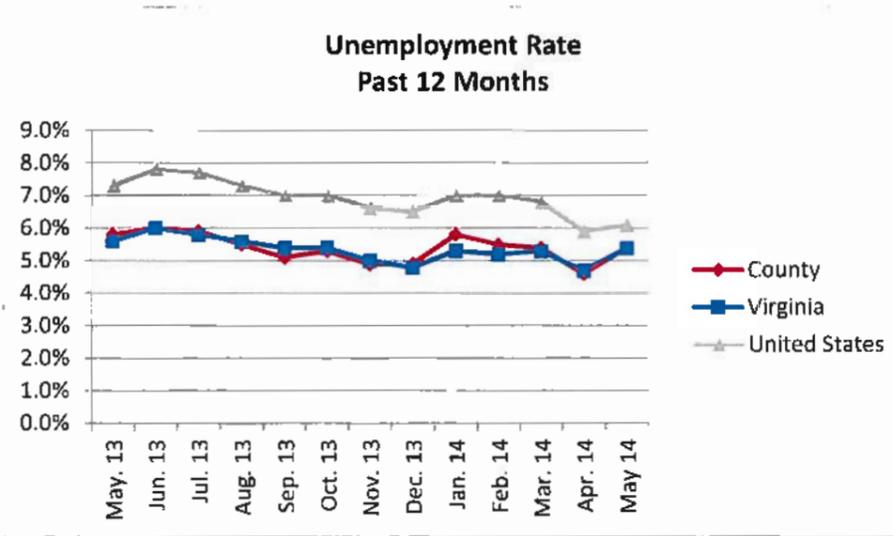


Source: U.S. Census Bureau

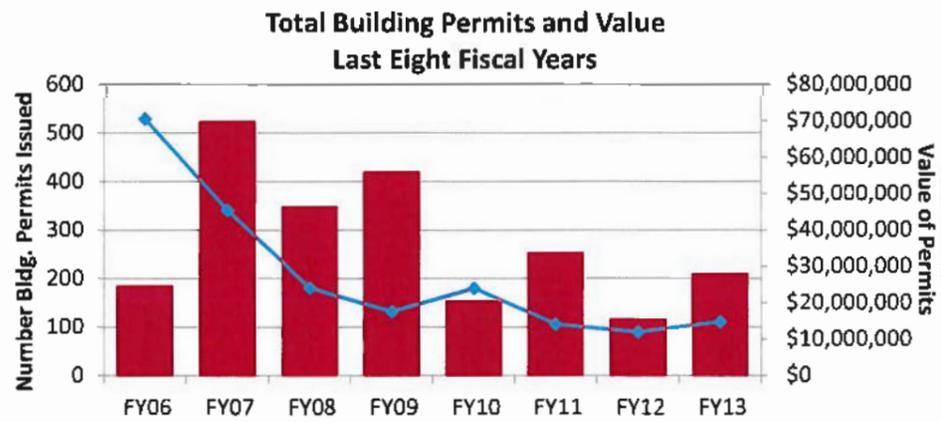
Race		
	2000	2012
White	71.1	72.4
African American	27.1	24.5
Two or More Races	0.9	1.8
Asian	0.3	0.9
American Indian and Alaska Native	0.3	0.4
Native Hawaiian and Other Pacific Islander	0.0	0.0
Hispanic or Latino (Any Race)	0.9	2.1

Source: U.S. Census Bureau

Community Profile



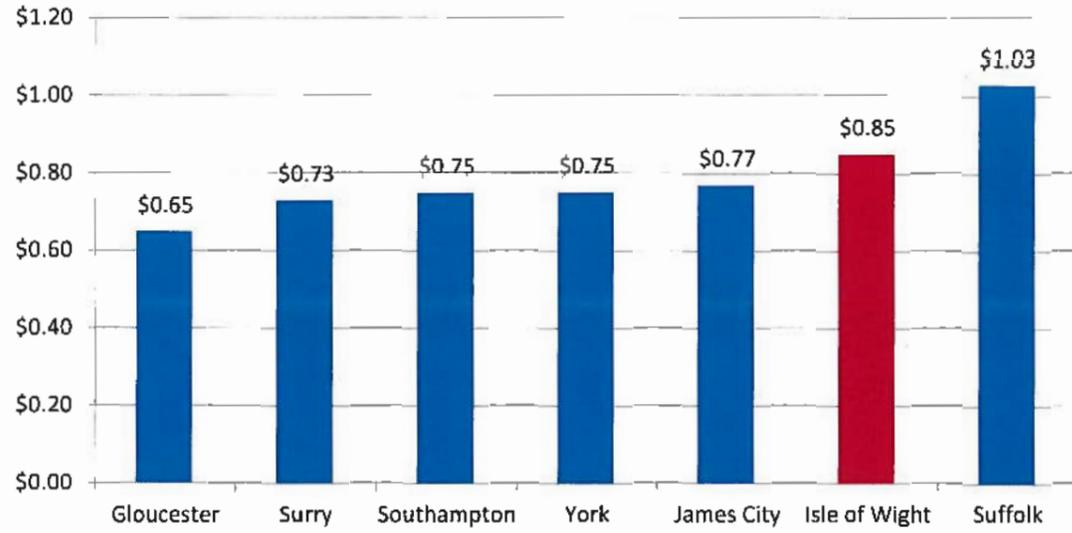
Source: Virginia Employment Commission



Source: Department of Inspections, Isle of Wight County

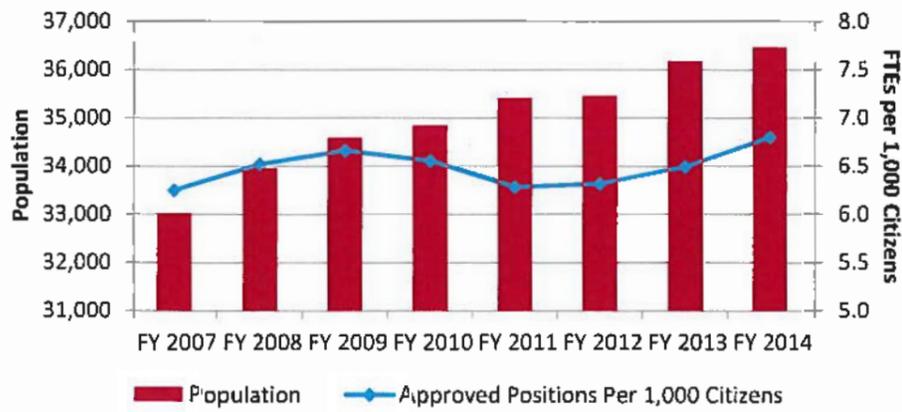
Community Profile

Real Estate Tax Rate Comparison



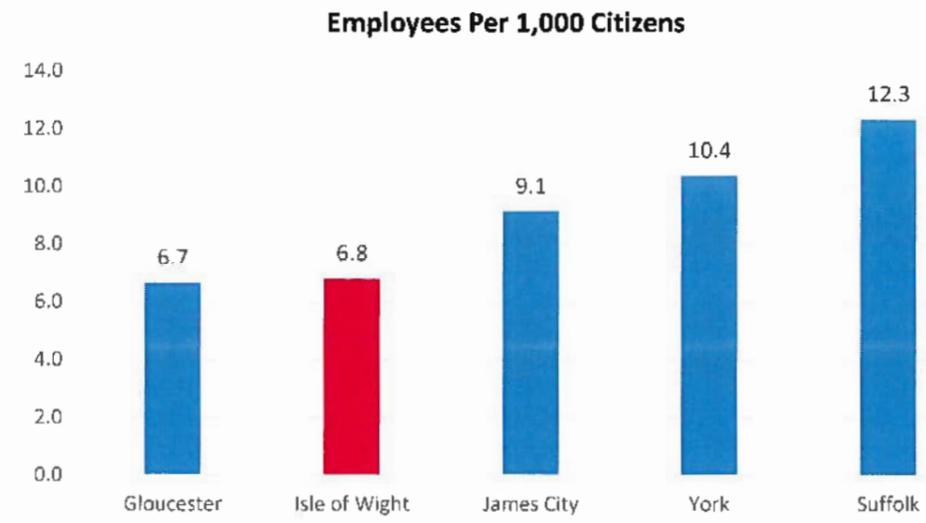
Source: Locality Operating Budgets, FY 2014-2015

Full-Time Positions Per 1,000 Citizens Isle of Wight County Last Eight Fiscal Years



Source: Fiscal Year 2013-2014 Operating & Capital Budget, Isle of Wight County

Community Profile



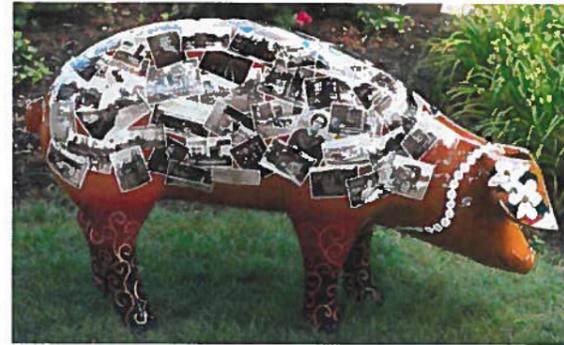
Source: Fiscal Year 2013-2014 Locality Operating Budgets

Community Profile

Community Attractions

Historic Downtown Smithfield's Porcine Parade

Smithfield is proud to present eight life-size statues of market hogs, painted by local artists to reflect an aspect of the town's rich history, culture & recreation. This public/private partnership uses the best known symbol of the "Ham Capital of the World" to celebrate the agricultural roots and cultural history of the Town of Smithfield. Donated by generous sponsors and selected by a jury of the Isle of Wight Arts League, these unique statues became permanent residents in June 2012. We invite you to stroll through our lovely town to savor each work of art. Pick up a map and brochure at the Visitor Center (319 Main Street).



Windsor Castle Park

Located right in downtown Smithfield, this brand new riverside park features 4 miles of a woodland trail system, orchards, picnic areas, a dog park, a state-of-the-art kayak and canoe launch, fishing pier, scenic overlooks and the Windsor Castle Historic Site.



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.



Community Profile

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.



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.



The Old Courthouse of 1750

The Old Courthouse of 1750 is located in the historic Town of Smithfield. Originally modeled after the Capitol Building in Colonial Williamsburg, the building is beautifully restored.



Community Profile

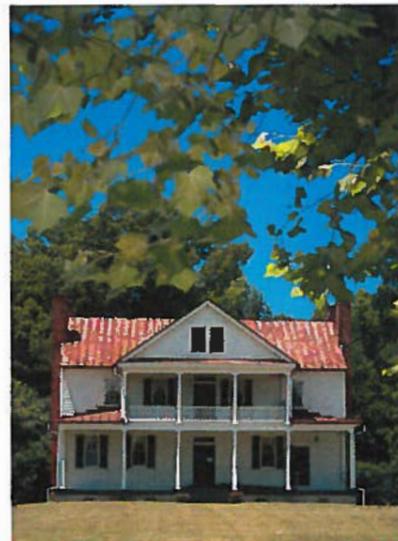
Historic Fort Huger

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.



Smithfield Little Theatre

The Smithfield Little Theatre is housed in a state-of-the-art facility and hosts professional-quality shows throughout the year.



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 hall.



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.



AN ORDINANCE APPROVING THE COUNTY BUDGET AND APPROPRIATING FUNDS FOR EXPENDITURES CONTEMPLATED DURING THE FISCAL YEAR BEGINNING JULY 1, 2014 AND ENDING JUNE 30, 2015, 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 2014-2015, dated April 3, 2014, and submitted by the County Administrator, is approved as the County budget for the fiscal year beginning July 1, 2014, and ending June 30, 2015.
- Section 2: The County Budget shall be subject to transfers authorized by law and to such further amendments by ordinance as the Board of Supervisors may deem appropriate.
- Section 3: The amount named in the Proposed Annual Operating Budget for County operations for the fiscal year beginning July 1, 2014, and ending June 30, 2015, in the following fund amounts totaling \$95,434,396 is hereby appropriated from the revenues of the County for use by the various funds of the County Government referenced in said budget for the said fiscal year. Any appropriation to a specific fund but identified as a revenue source in another fund is specifically designated and restricted for accounting and transfer purposes only and not for any other expenditure from the source fund.

<u>Fund</u>	<u>2014-2015</u>
General Fund	\$ 69,137,186
Capital Projects Fund	800,000
Debt Service Fund	6,824,458
Grants Fund	199,314
Emergency 911 Fund	1,325,743
County Fair Fund	364,198
Social Services Fund	3,161,543
Section 8 Housing Fund	124,383
Comprehensive Services Act Fund	605,587
Technology Services Fund	949,764
Risk Management Fund	506,412
Public Utility Fund	9,720,610
Stormwater Management Fund	1,715,198
Total Funds Budget	\$ 95,434,396

- 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, 2014, and ending June 30, 2015:

<u>Educational Category</u>	<u>2014-2015</u>
Instruction	\$ 42,394,959
Administration, Attendance and Health	2,421,169
Pupil Transportation	3,329,862

Operation and Maintenance	4,724,183
School Food Serv./Other Non-Instr. Operations	2,202,403
Facilities	0
Debt and Fund Transfers	0
Technology	1,981,708
Contingency Reserves	0
Total Funds Budget	\$ 57,054,284

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, 2015. 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, 2015, 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.

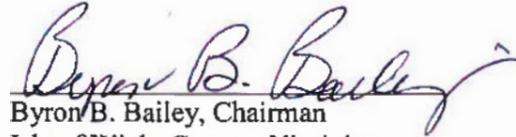
Section 7: The Board of Supervisors hereby authorizes the lease financing of various County vehicles, and equipment essential to the performance of governmental functions as provided for in the adopted Fiscal Year 2014-2015 Operating and Capital Budget. The funds made available under the lease will be 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 2014-2015 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, 2014, 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 appropriations standing on the books of the County at the close of business for the fiscal year ending June 30, 2014 in the amount of \$50,000,000.00 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.
- Section 11: The payment and settlement, made during the 2014-2015 Fiscal Year, of any claim of any kind against the County; and final judgments, with interest and costs, obtained against the County during the 2013-2014 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 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 2014-2015.
- 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, 2014, and it shall not be published.

Adopted this 1st day of May, 2014.


Byron B. Bailey, Chairman
Isle of Wight County, Virginia,
Board of Supervisors

Attest:


Carey Mills Storm, Clerk

Approved as to form:


Mark C. Popovich, County Attorney

Fees	Fiscal Year 2013-2014	Fiscal Year 2014-2015
ANIMAL CONTROL		
Animal License:		
Spayed/Neutered Dog or Cat (1 year tag)	3.00	7.00
Spayed/Neutered Dog or Cat (3 year tag)	N/A	20.00
Unspayed/Neutered Dog or Cat (1 year tag)	10.00	10.00
Unspayed/Neutered Dog or Cat (3 year tag)	N/A	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	15.00	20.00
Daily Kennel Fee	5.00	10.00
Adoption Fees:		
Canines	90.00	90.00
Felines	75.00	75.00
Felines (FELV/FIV tested)	N/A	95.00
Quarantine Fee	50.00	100.00
Dangerous Dog Registration Fee	50.00	50.00
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
Local Jury Fees	30.00/day/juror	30.00/day/juror
Court Appointed Attorney Fees	varies	varies
Concealed Handgun Permits	35.00 each	35.00 each
List of Heirs or Affidavit	25.00	25.00
Local Health Care Fund	25.00	25.00
COMMISSIONER OF THE REVENUE		
Itinerant Merchant Fee	500.00	500.00
Refuse Collector License Fee	100.00	100.00
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	N/A	5.00/per Child Support Order (per pay)
Garnishment Processing Fees	N/A	5.00/per Garnishment Order (per pay)
Payroll History Report/Check Reprints Processing Fees	N/A	5.00 per request
W-2 Re-issuance Processing Fees	N/A	5.00 per request
EMERGENCY MEDICAL SERVICES		
Basic Life Support (BLS)	450.00	450.00
Advanced Life Support (ALS1)	525.00	650.00
Advanced Life Support (ALS2)	750.00	800.00
ALS Assessment	0.00	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

ISLE OF WIGHT COUNTY
UNIFORM FEE SCHEDULE
FISCAL YEAR 2014-2015

Fees	Fiscal Year 2013-2014	Fiscal Year 2014-2015
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
Vehicle License Fee		
Private Passenger Vehicles	30.00	33.00
Motorcycles	18.00	18.00
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		
Engineering Services Agreement Fees:		
Utility Plan Review	70.00 per hr (1 hr min.)	70.00 per hr (1 hr min.)
E&S Plan Review	70.00 per hr (1 hr min.)	70.00 per hr (1 hr min.)
Storm water and Drainage Review	70.00 per hr (1 hr min.)	70.00 per hr (1 hr min.)
Roadway Plan Review	70.00 per hr (1 hr min.)	70.00 per hr (1 hr min.)
Engineer \$110.00/hour	110 per hr (1 hr min.)	110 per hr (1 hr min.)
Administrator \$ 75.00/hour	75.00 per hr. (1 hr min.)	75.00 per hr. (1 hr min.)
Inspector \$ 70.00/hour	70.00 (1 hr min.)	70.00 (1 hr min.)
Clerical \$ 30.00/hour	30.00 (1 hr min.)	30.00 (1 hr min.)
Miscellaneous \$ Cost plus + 10%	Cost plus 10%	Cost plus 10%
Any charges over 8.0 hours/day, nights, holidays, or weekends will be charged at 1 1/2 normal rate.	Charges Over 8 hrs/day, nights, holidays, or weekends will be charged at 1.5 normal rate	Charges Over 8 hrs/day, nights, holidays, or weekends will be charged at 1.5 normal rate
GEOGRAPHIC INFORMATION SYSTEM		
Custom Services	30.00 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	5.00	3.00
Map Printing 17 x 22	8.00	5.00
Map Printing 24 x 36	N/A	7.00
Map Printing 34 x 44	10.00	8.00
Map Printing 36 x 48	N/A	10.00
Map Printing Larger than 36 x 48	N/A	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	50.00 per 2500 x 2500 tile	25.00 per 2500 x 2500 tile
High-Resolution Imagery (0.25 ft) 2009 STH Intermodal Park	2,000.00 for all	500.00 for all
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:		

ISLE OF WIGHT COUNTY
 UNIFORM FEE SCHEDULE (Amended)
 FISCAL YEAR 2014-2015

Fees	Fiscal Year 2013-2014	Fiscal Year 2014-2015
In-ground	125.00	125.00
Above ground	75.00	75.00
Retaining Wall	75.00	75.00
Towers	75.00	75.00
Alterations	.12/ sq ft (minimum \$75)	.12/ sq ft (minimum \$75)
Mobile Homes:		
Blocking	75.00	75.00
Plumbing	75.00	75.00
Electrical	75.00	75.00
Mechanical	see mechanical fee schedule	see mechanical fee schedule
Demolition		
Main Buildings or structure	75.00	75.00
Accessory building or structures	75.00	75.00
Signs	75.00 per sign	75.00 per sign
Tents and other temporary structures	75.00 (900+ sq feet)	75.00 (900+ sq feet)
Chimneys, Fireplace, etc	75.00	75.00
Plans Examination		
Commercial	250.00	250.00
Residential	150.00	150.00
Appeals	150.00	150.00
Plumbing:		
Basic permit fee	75.00/per bathroom (includes 1/2 baths)	75.00
Residential	N/A	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
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	0.00	150.00/ 30 day period
Commercial	0.00	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

Fees	Fiscal Year 2013-2014	Fiscal Year 2014-2015
PARKS AND RECREATION		
Adult Kickball	50.00	50.00
Fall Co-ed Softball	400.00	400.00
Spring Co-ed Softball	400.00	400.00
Fall Men's Softball	400.00	400.00
Spring Men's Softball	400.00	400.00
Aerobics for Seniors	26.00	26.00
Aerobics High Low	33.00	33.00
Dog Obedience	N/A	125.00
Mixed Martial Arts (1person /2 people/3people/4 or more people)	50/80/90/100	50/80/90/100
Quick Start Tennis	18.00	18.00
Beginner Youth Tennis	25.00	25.00
Beginner Adult Tennis	25.00	25.00
Basketball	50.00	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	50.00	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	50.00	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	N/A	60.00
Summer Camp Early Registration	10.00	10.00
Summer Camp Registration	20.00	20.00
Summer Camp Weekly	60.00	60.00
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	30.00	35.00
Senior Trip	495.00	500.00
British Challenger Camps (first kicks)	83.00	87.00
British Challenger (mini soccer)	99.00	103.00
British Challenger (Player Development)	126.00	132.00
British Challenger(Advanced Development)	169.00	178.00
Multi Sports Challenger Camp (Player Development)	126.00	133.00
Multi Sports Challenger Camp (Advanced Development)	169.00	178.00
Tetra Brazil Challenger Camp (Player Development)	144.00	151.00
Tetra Brazil Challenger Camp (Advanced Development)	191.00	200.00
Nike Park Shelter A		
Shelter A only (50 people or less)	35.00	50.00
Shelter A and surrounding tables (51 - 200 people)	75.00	90.00
Shelter A and Area B (200-250)	90.00	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)	35.00	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)	35.00	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

ISLE OF WIGHT COUNTY
 UNIFORM FEE SCHEDULE (Amended)
 FISCAL YEAR 2014-2015

Fees	Fiscal Year 2013-2014	Fiscal Year 2014-2015
Ottelia 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
Skating Rink		
Admission with skates	5.00	5.00
Admission without skates	3.00	3.00
Skating Rink RENTAL		
2 Hour (40 people or less)	150.00	150.00
3 Hour (40 people or less)	200.00	200.00
addition person over 40	3.00	3.00
Skating Rink Building RENTAL (non skate)		
2 Hour Rental (Residents/Non Residents)	175/200.00	175/200.00
Additional hours (Residents/Non Residents)	50/75.00	50/75.00
Tyler's Beach Docking Fee per Vessel	500.00	500.00
Fee Waivers / Discounts		
IWC Employees with ID Badge : public skating session at the Rink	1.00	1.00
IWC Employees with ID Badge : P& R programs	5.00	5.00
IWC Employees with ID Badge : Rentals 10%		
Isle of Wight County Fair		
Commercial Vendor (Outside Space 20 x 20)	300.00	300.00
Commercial Vendor (outside pay before July)	270.00	270.00
Commercial Vendor (Inside Space 10 x 10)	200.00	200.00
Commercial Vendor (inside pay before July)	180.00	180.00
NonProfit Vendor (outside and inside space 10 x 10)	25.00	25.00
NonProfit Vendor (fundraiser)	75.00	75.00
NonProfit Vendor (electricity)	30.00	30.00
Food Vendor 25 x 25 (full menu)	750.00	750.00
Food Vendor 25 x 25 (novelty)	450.00	450.00
Craft Vendor (10 x 10)	100.00	100.00
Craft Vendor (10 x 20)	175.00	175.00
Tables	5.00	5.00
Chairs	1.00	1.00
Midway Admissions	1.00 per ticket, 20.00 for 20 tickets, 50.00 for 56 tickets, 25.00 hand stamp Unlimited Rides, 10.00 for 20 advance tickets	1.00 per ticket, 20.00 for 20 tickets, 50.00 for 56 tickets, 25.00 hand stamp Unlimited Rides, 10.00 for 20 advance tickets
Pony Rides	5.00 per person	5.00 per person
Camel Rides	8.00 per person	8.00 per person
Monster Truck Rides	5.00 per person	5.00 per person
Mechanical Bull Rides	5.00 per person	5.00 per person
Beer	5.00 per cup	5.00 per cup
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	8.00 (ages 6 and up) and ages 5 and under are 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	8 (ages 6 and up) and ages 5 and under are free 40.00 per car (8 people car limit and includes admission and midway rides, 10.00 single entry each guest is age 6 or older
Car Load Night		

Fees	Fiscal Year 2013-2014	Fiscal Year 2014-2015
Seafood Fest	25.00 per person, 1 ticket includes all you can eat seafood and beverages	30.00 advance sales per person, 35.00 per person at gate, 1 ticket includes all you can eat seafood and beverages
Pageant	Registration 65.00, program ad full page \$135.00 program ad 1/2 page 80.00, program ad 1/4 page 30.00, ticket into the pageant 10.00 per person, program books 5.00 per book, people's choice 1.00 per vote (50/50 county receives half of the People's Choice Revenue)	Registration 65.00, program ad full page 135.00, program ad 1/2 page 80.00, program ad 1/4 page 30.00, ticket into the pageant 10.00 per person, program books 5.00 per book, people's choice 1.00 per vote (50/50 county receives half of the People's Choice Revenue)
Car Show	15.00 early registration, 20.00 registration at gate	15.00 early registration, 20.00 registration at gate
PLANNING AND ZONING		
Zoning Permit	25.00	35.00
Rezoning		
Agricultural and Residential (1 lot)	570.00	750.00 plus 50.00 per lot
Residential two (2) or more lots	570.00 plus 50.00 per lot	750.00 plus 50.00 per lot
Civic/ Office/Commercial/Industrial/Miscellaneous/Planned Development	1,000.00 plus 45.00 per lot	1,200.00 plus 50.00 per acre
Multi-Family Residential	1,000.00 plus 45.00 per lot	1,200.00 plus 50.00 per unit
Amend Conditional Rezoning	570.00	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	580.00 plus 20.00 per acre	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	150.00	500.00
Commission and Board Exceptions, Appeals and Miscellaneous Approvals	500.00	500.00 in addition to any fees for preliminary and final site plans
Comprehensive Plan Amendment	570.00	1,000.00
Site Development Plan Review		
Simplified Site Plan	300.00	350.00
Conceptual Plan/Pre-Application	300.00	300.00
Preliminary Site Plan	550.00 plus 35.00 per acre	600.00 plus 50.00 per acre
Final Site Plan	300.00	350.00
Resubmittal fee for Preliminary and Final Site Plans after two (2) reviews	N/A	350.00 for each occurrence
Amendment to an approved Site Plan	N/A	350.00
Board of Zoning Appeals	175.00	750.00
Zoning Confirmation/Interpretation Letter	N/A	100.00
Wetlands	250.00	750.00
Subdivision Plat		
1-9 lots	140.00 plus 25.00 per lot	200.00 plus 50.00 per lot
10+ lots	600.00 plus \$25.00 per lot	650.00 plus 50.00 per lot
Construction/Development Plan	750.00	850.00 plus 50.00 per lot
Boundary Line Adjustment	150.00	150.00
Resubmittal fee for Subdivision/Construction Plans after two (2) reviews	N/A	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	N/A	150.00
Special Entertainment Permit Fee	100.00	100.00
PUBLIC UTILITIES		
Delinquency Fees		
Disconnect/Reconnect of Water Service	75.00	75.00
Administration Fee	25.00	25.00
Late Fee	1.5%	1.5%
Insufficient Funds	50.00	50.00
DMV Stop	20.00	20.00
Tampering Fee to include Illegal Connect/Reconnection of Service	70.00	70.00
New Account Fees	30.00	30.00
Water Deposit	120.00	120.00
Sewer Deposit	90.00	90.00
Utility Infrastructure Inspection Fees:		
Multi-Family/Commercial/Industrial	70.00 per hr.	Disturbed Area x 400.00/Acre (2,800.00 min/20,000.00 max - also encompasses stormwater inspections)
Subdivisions	70.00 per hr.	7% of utility construction costs

STATE OF MICHIGAN
UNIFORM FEE SCHEDULE
FISCAL YEAR 2014-2015

Fees	Fiscal Year 2013-2014	Fiscal Year 2014-2015
Water:		
Water Rate per 1,000 Gallons		
Meter Charge	25.50	25.50
0-50,000 gal.	7.65	8.25
Over 50,000 gal.	6.75	7.25
Un-metered (Bi-monthly)	70.00	75.00
Residential Connection Fees		
5/8-3/4 inch	4,000.00	4,000.00
1 inch	6,300.00	6,300.00
1 1/2 inch	9,900.00	9,900.00
2 inch	15,200.00	15,200.00
Multi-Residential Facilities (Apartment, Condo, Duplex, etc.) Per EDU	4,000.00	4,000.00
Hotel, Motel, Hospital, etc. Same as above for the first unit plus number of additional	3,200.00	3,200.00
Commercial Connection Fees		
5/8-3/4 inch	7,850.00	7,850.00
1 inch	12,600.00	12,600.00
1 1/2 inch	24,000.00	24,000.00
2 inch	38,000.00	38,000.00
3 inch	68,000.00	68,000.00
4 inch	114,000.00	114,000.00
Fire Hydrant Meter Fee	64.00 plus usage	64.00 plus usage
Sewer:		
Sewer Rate per 1,000 Gallons		
0-6,000 gals.	6.00	6.00
6,001-15,000 gals.	4.50	4.75
15,001 and above	No Charge	No Charge
Un-metered (Bi-monthly)	55.00	55.00
Residential Connection Fees		
5/8-3/4 inch	4,000.00	4,000.00
1 inch	6,400.00	6,400.00
1 1/2 inch	9,200.00	9,200.00
2 inch	16,000.00	16,000.00
Multi-Residential Facilities (Apartment, Condo, Duplex, etc.) Per EDU	3,200.00	3,200.00
Hotel, Motel, Hospital, etc. units divided by 5 then multiplied by the fee.	3,200.00	3,200.00
Commercial Connection Fees		
area (\$150,000 max)	0.33	0.33
Food Service Establishment (FSE) Registration Fee	100.00	100.00
Food Service Reinspection Fee	As Set by Director of General Services	70.00
REAL ESTATE ASSESSMENT		
(minute)	15.00	15.00
Land Use Application and Revalidation Fee	0.00	50.00
Rehabilitated Structure Application Fee	20.00	20.00
SECTION 8 HOUSING		
Housing Voucher	34.00	34.00
SHERIFF		
Fingerprinting	10.00	10.00
Incident Reports	5.00	5.00
False Alarm Fee		
First False Alarm	0.00	0.00
Second False Alarm	0.00	0.00
Third False Alarm	50.00	50.00
Fourth False Alarm	75.00	75.00
Fifth and Subsequent False Alarms	150.00	150.00
STORMWATER		
Stormwater Management Fee	6.00 per month/ERU	6.00 per month/ERU *
* ERU Impervious Area = 3,200 sq. ft.		
Erosion & Sediment Control Fees for Single Family Residential:		
Disturbed Areas (2,500 sq.ft. - 0.99 Acre (Agreement in lieu of E&SC Plan Permit)	N/A	150.00
Single Family Residential Inspections	N/A	300.00
Residential Erosion & Sediment Control and Stormwater Management Surety Bonds		
Disturbed Areas 2,500 - 10,000 sq. ft.	N/A	1,000.00
Disturbed Areas (10,000 sq. ft. - 0.49 Acres)	N/A	2,000.00
Disturbed Areas (0.50 Acres - 0.99 Acres)	N/A	3,000.00
Disturbed Areas greater than 1 acre	N/A	surety estimate worksheet required

STATE OF WIGHT COUNTY
UNIFORM FEE SCHEDULE (Amended)
FISCAL YEAR 2014-2015

Fees	Fiscal Year 2013-2014	Fiscal Year 2014-2015
Commercial Erosion & Sediment Control and Stormwater Surety Bonds All cases	N/A	surety estimate worksheet required
Erosion & Sediment Control Plan Review Fees for Commercial/Non Residential:		
Disturbed Areas (2,500 - 9,999 sq. ft.)	N/A	400.00
Disturbed Areas (10,000 sq. ft. - 0.49 Acres)	N/A	600.00
Disturbed Areas (0.50 Acres - 0.99 Acres)	N/A	800.00
Stormwater Infrastructure Inspection Fees:		
Multi-Family/Commercial/Industrial Subdivisions	70.00 per hr. 70.00 per hr.	Disturbed Area x 400.00/Acre (2,800.00 min/20,000.00 max - also encompasses public water and sewer inspections) 7% of Stormwater Infrastructure Costs
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)	N/A	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)	N/A	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)	N/A	290.00
Small Construction/Land Clearing Activities (1.0 - 5.0 Acres)	N/A	2,700.00
Large Construction/Land Clearing Activities (5.0 - 10 Acres)	N/A	3,400.00
Large Construction/Land Clearing Activities (10.0 - 50.0 Acres)	N/A	4,500.00
Large Construction/Land Clearing (50.0 - 100 Acres)	N/A	6,100.00
Large Construction/Land Clearing Activities > 100 Acres	N/A	9,600.00
Stormwater review for CBPA Compliance	N/A	100.00
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)	N/A	50.00
Land Disturbing Permit Maintenance for disturbance less than 1.0 Acre	N/A	50.00
Small Construction/Land Clearing Activities < 1.0 Acre (Common Plan of development except for single family detached residential structures)	N/A	50.00
Small Construction/Land Clearing Activities 1.0 Acre - 5.0 acres	N/A	400.00
Large Construction/Land Clearing Activities 5.0 Acres - 10.0 Acres)	N/A	500.00
Large Construction/Land Clearing Activities 10.0 - 50.0 Acres	N/A	650.00
Large Construction/Land Clearing Activities 50.0 - 100.0 Acres)	N/A	900.00
Large Construction/Land Clearing Activities > 100 Acres	N/A	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)	N/A	20.00
Small Construction/Land Clearing Activities < 1.0 Acre (includes Common Plan of Development except for single family detached residential structures)	N/A	20.00
Small Construction/Land Clearing Activities 1.0 Acre - 5.0 acres	N/A	200.00
Large Construction/Land Clearing Activities 5.0 Acres - 10.0 Acres)	N/A	250.00
Large Construction/Land Clearing Activities 10.0 - 50.0 Acres	N/A	300.00
Large Construction/Land Clearing Activities 50.0 - 100.0 Acres)	N/A	450.00
Large Construction/Land Clearing Activities > 100 Acres	N/A	700.00
Large Construction/Land Clearing Activities 50.0 - 100.0 Acres)	N/A	450.00
Large Construction/Land Clearing Activities > 100 Acres	N/A	700.00

ISLE OF WIGAM COUNTY
 UNIFORM FEE SCHEDULE
 FISCAL YEAR 2014-2015

Fees	Fiscal Year 2013-2014	Fiscal Year 2014-2015
Miscellaneous Fees:		
Technology Fee	N/A	5% of all permit related fees
Commercial Re-inspection Fees (for failed inspections)	N/A	125.00
Residential Re-inspection Fees (for failed inspections)	N/A	50.00
County Land Disturbance Permit	450.00 min	450.00
TOURISM		
Guided Group Tours	50.00	50.00
Individual Guided Tours	5.00 (w/20.00 min.)	5.00 (w/20.00 minimum)
Feature Box on Website Homepage	150.00 per month (3 month min.)	150.00 per month (3 month minimum)
Rack Card Design Fee	75.00	75.00
TREASURER		
Return checks	50.00	50.00
Certified Mail Fees	5.75	5.75
Tax Liens	30.00	30.00
Warrant in Debt	30.00	30.00
Distress Seizure	30.00	30.00
90 Day Late Fee	30.00	30.00
Set off Fee	0.00	25.00

GLOSSARY OF TERMS

Accrual Basis – A basis of accounting in which transactions are recognized at the time incurred, as opposed to when cash is received or spent.

Appropriation - A legal authorization made by the Board of Supervisors to incur obligations and to make expenditures for specific purposes.

Assessed Valuation - A valuation set upon real estate or other property as a basis for levying taxes.

Balanced Budget – A budget in which current revenues equal current expenditures.

Bond - A written promise to pay a sum of money on a specific date at a specified interest rate. The most common types of bonds are general obligation and revenue bonds. Bonds are primarily used to finance capital projects.

Bond Proceeds – The money paid to the County via the sale of bonds.

Bond Rating – A measure of creditworthiness which indicates the County's ability to meet its financial obligations.

Budget - A financial plan for a specified period of time (fiscal year), matching all planned revenues and expenditures/expenses for the budget period.

Budget Adjustment - A legal procedure utilized by the County staff and the Board of Supervisors to revise a budget appropriation.

Budget Calendar – A timetable showing when particular tasks must be completed in order for the Board of Supervisors to approve the spending plan before the beginning of the next fiscal year.

Capital Improvements Plan (CIP) - A plan that identifies the County's capital asset and infrastructure needs over a 10 year planning horizon including estimated costs, revenue sources, operating impacts. Capital Improvement Projects identified in a CIP have an estimated value greater than \$50,000 and lifespan of 5 years or more and may include the acquisition, expansion, or rehabilitation of infrastructure or facility or new/replacement equipment.

Categorical Aid – Funding support from the state or federal government that is targeted for particular categories of the population, programs, and services, or for special purposes.

Contingency - A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for by the County.

Contractual Services - Services acquired from outside sources. Purchase of the service is on a fee basis or a fixed time contract basis.

Debt Service - The County's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

Debt Service Fund – A fund that accounts for the payment of general long-term debt principal and interest.

Department - A major functional component of the County, which indicates overall management responsibility for an operation or a group of related operations.

Depreciation - The expiration in service life of capital assets attributable to wear and tear, deterioration of physical elements, inadequacy or obsolescence.

Division - A specific organization unit or function within a department. For example, General Services – Building Maintenance is a division of the Department of General Services.

Encumbrance - The legal commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for future expenditures.

Enterprise Fund - A proprietary accounting fund type in which the services provided are financed and operated similarly to those of a private business. The rate schedules for these services are established to ensure that revenues are adequate to meet all necessary expenses. Examples of County enterprise funds include public utilities and stormwater.

Expenditure - This term refers to the outflow of funds paid or to be paid for an asset obtained or goods or services obtained regardless of when the expense is actually paid.

Fee Schedule – A compilation of all fees charged by the County for various programs and services.

Fiscal Year - The time period designated by the County signifying the beginning and ending period for recording financial transactions. Isle of Wight County's fiscal year is July 1st to June 30th.

Fringe Benefits - Employee compensation that is in addition to wages or salaries such as retirement, health insurance, and life insurance.

Full Faith and Credit - A pledge of the general taxing power of a government to repay debt obligations.

Full-Time Equivalent Position (FTE) – The number of hours per year that a fulltime employee is expected to work, typically 2,080 hours.

Fund - An accounting entity that has a set of self-balancing accounts and that records all financial transactions for specific activities or government functions. Isle of Wight County has the following fund types: general fund, special revenue, debt service, capital project, enterprise, internal service, and component unit (school operating).

Fund Balance - The accumulation of excess revenues over expenditures.

General Fund - The basic operating fund accounts for most of the financial resources and expenditures of the County.

General Ledger – The accounting file that contains a listing of the various accounts necessary to reflect the financial position of the government.

General Obligation Bonds (GO) - Bonds that finance a variety of public projects such as buildings and improvements. The repayment of these bonds is usually made from the general fund to the debt service fund. The bonds are backed by the full faith and credit of the County.

Governmental Funds - Funds generally used to account for tax-supported activities such as general fund, special revenue fund, debt service fund, and capital projects fund.

Grant - A contribution by the state or federal government or other organization to support a particular program or service of the County. Grant funds are designated for a specific purpose.

HOME Investment Partnership Grant – A federal grant designed to expand the supply of affordable housing for persons or families qualifying as low-income under U.S. Department of Housing and Urban Development (HUD) guidelines.

Internal Service Fund – A fund used to account for the financing of goods or services provided by one department to another department on a cost reimbursement basis. The County has the following internal service funds: Technology Services and Risk Management.

Long Term Debt - Debt with maturity of more than one year after the date of issuance. The County typically issues bonds for 20 to 30 years.

Modified Accrual Accounting - A basis of accounting in which expenditures are accrued but revenues are accounted for on a cash basis. This accounting technique is a combination of cash and accrual accounting as expenditures are immediately incurred as a liability while revenues are not recorded until they are actually received or are measurable and available for expenditure.

Non-Categorical Aid – Revenue from the state or federal government that may be spent at the local government's discretion.

Operating Budget - The portion of the budget that pertains to daily operations that provides basic governmental services. The operating budget contains appropriations for expenditures such as personnel, fringe benefits, office supplies, utilities, telecommunications, travel and training, dues and memberships, and capital outlay.

Performance Measures - Specific quantitative and qualitative measures of work performed as an objective of a County department.

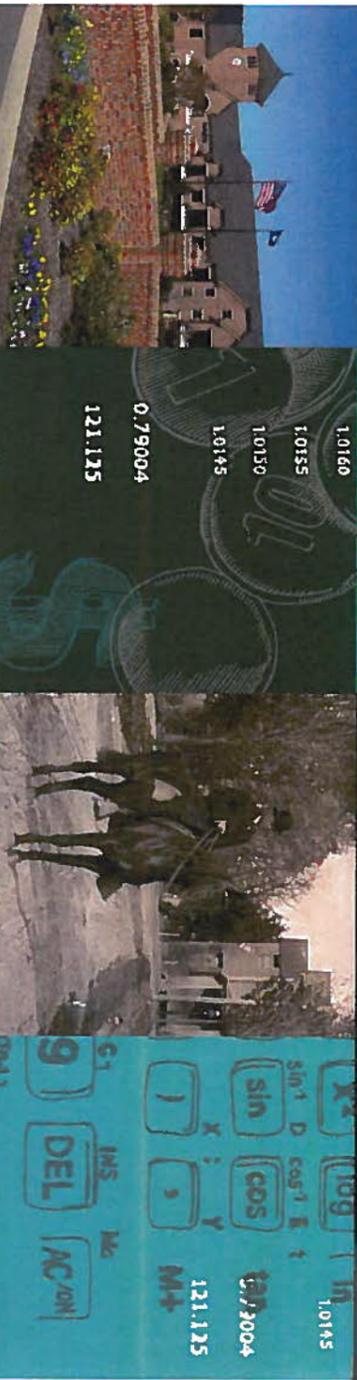
Revenue - Sources of income that finance the operations of County government.

Special Revenue Fund – A fund that accounts for the proceeds of specific revenue sources that are legally restricted for specified purposes other than for major capital projects. The County has the following special revenue funds: E-911, Social Services, Comprehensive Services Act, Section 8 Housing, Grants, and County Fair.

Taxes – Charges levied by the County for the purpose of financing services performed for the common benefit of the people.

Unassigned Fund Balance - The excess of a fund's assets or available cash that is unrestricted and available for appropriation. .

Virginia Retirement System (VRS) – The Commonwealth of Virginia's public retirement system that acts as a common investment and administrative agent for the political subdivisions in the Commonwealth of Virginia.



ISLE OF WRIGHT
Local Roots, Global Reach
COUNTY, VIRGINIA

EUR/USD	1.20812	1.20812
USD/JPY	77.932	77.932
GBP/USD	0.98960	0.98960
USD/CHF	1.02723	1.02723
AUD/USD	1.01286	1.01286
USD/CAD	1.0170	1.0170
	1.0165	1.0165

EUR/USD	1.20812	1.20812
USD/JPY	77.932	77.932
GBP/USD	0.98960	0.98960
USD/CHF	1.02723	1.02723
AUD/USD	1.01286	1.01286
USD/CAD	1.0170	1.0170
	1.0165	1.0165

WWW. ISLE-OF-WRIGHT.VA.US

GO.

17090 Monument Circle, Isle of Wright, VA 23397, 757-365-6307