



ISLE OF WIGHT
COUNTY, VIRGINIA

LOCAL ROOTS, GLOBAL REACH

Adopted Operating & Capital Budgets

FISCAL YEAR
2017-2018





The Honorable Board of Supervisors
Isle of Wight County, Virginia

Honorable Members of the Board:

I am pleased to submit the FY 2017-18 budget for Isle of Wight County to the Board of Supervisors and our citizens. This Budget was prepared to meet the needs of the second fastest growing locality in the Hampton Roads region while delivering services efficiently and economically. The team of staff responsible for preparing the budget has attempted to create a document that is more transparent and understandable to every citizen and addresses the basic responsibilities of local government.

The FY 2017-18 budget is notable for the fact that for the fourth year in a row, there will be **no** change in the real estate tax rate of \$.85 or the personal property tax rate of \$4.50. The Machinery & Tools (M&T) tax rate will be \$4.24. The increased rate will be for one year only and will be used to offset M&T refunds that were issued in 2016 as part of the M&T assessment correction. The one-time increase in the M&T tax will be revenue neutral for the County and economic retention grants will be provided to any businesses negatively impacted by the increase.

One of the key priorities for the upcoming fiscal year is to fund the necessary functions of Isle of Wight County while preparing for future needs such as a planned \$2 million increase in debt payments in FY 2018-19.

The General Fund budget totals \$72,418,200. The largest source of these funds is from General Property taxes (\$53.3 million) or 74% of the budget. The largest uses of County funds are for Education (\$25.4 million, 35%), Public Safety (\$11.2 million, 15%), and Debt Service (\$9.3 million, 13%). Some of our goals include diversifying our revenue sources to become less dependent on property taxes and reducing debt service as a percentage of our expenditures.

Revenue Highlights

Real Property Taxes – Housing starts in CY2016 increased 41% over CY2015. In addition, the average value of residential homes is \$31,000 higher than the previous year; however, commercial development and construction remains minimal. A 2% change in assessments is forecast for FY 2018 with revenue growth of \$434,000.

Sales & Use Tax - Sales tax has been slowly growing since the Great Recession. The average change over the last 4 years has been 1%. A 1% growth rate is predicted for FY 2018 with an increase in revenue of \$311,000.

Machinery & Tools Tax – Normal growth in the amount of 2% of assessments for the M&T tax is expected to generate an additional \$285,000.

Public Service Corporation Taxes - This category over the past 4 years has experienced median increases of 12%. It is expected that the growth rate will moderate with a projection of 3% growth and a revenue increase of \$176,000.

Stormwater Fund – Based on direction from the Board, a 25% reduction in the stormwater fee for residential and commercial properties has been included.

Utilities Fund – A 5% increase in water and sewer rates has been included in the budget. The 5% increase, in lieu of the projected 9.5% increase is to continue the County's efforts to make the Utility Fund more self-sustaining and less reliant on subsidies from the General Fund while also remaining mindful of affordability for our citizens.

Expenditure Highlights

Public Schools – There is no increase in local funds for the Schools operating budget. \$715,830 is included for transfer from the Schools operating budget to debt service to finance \$7.9 million in improvements at Smithfield High School and Windsor High School to allow the school system to provide enhanced Career & Technical Program options for students.

Public Safety – Funding is included for two additional deputies to complete the plan begun in the current budget for additional patrols in the Carrollton area. The budget continues the replacement schedule for Sheriff's Office vehicles by leasing 8 new vehicles.

General Administration – Elimination of a vacant position in the County Attorney's office provide an opportunity to budget \$50,000 in contracted services to allow for more efficient use of legal representation. The reduction of \$179,000 in capital outlay for Voter registration is due to a one-time purchase of new voting equipment in the FY2016-17 budget.

Financial Administration – An \$85,000 decrease in professional services is due to the in-house preparation of the Comprehensive Annual Financial Report.

Assessment – A \$50,000 increase is included to begin preparing for the upcoming general re-assessment of real estate in FY 2020.

Commonwealth's Attorney – Two additional employees are included due to the increased workload resulting from the increased usage of body cameras and in-car cameras.

Animal Shelter – In addition to increases in veterinarian costs and overtime, 2 new vans (\$95,000) are included to replace aging trucks.

Fire and Rescue Response – A \$106,000 increase in part-time salaries and holiday pay is necessary to address increased staffing needs.

Public Works – There is a \$75,000 net decrease in Public Works due to an anticipated decrease in landfill tipping fees and elimination of the custodial contract. The addition of 3 new positions and the elimination of 1 position are also included.

Debt Service – A \$1.8 million increase in debt payments is required to fund the new E911 system, the school improvements, and planned increases in the debt payment schedule.

Utilities Fund – Significant savings will be realized from a \$1.6 million decrease in transfer from General Fund due to elimination of funding for depreciation. The budget includes the addition of 2 new positions in Public Utilities.

Non-Departmental – The elimination of several unused line items saves approximately \$410,000.

Capital Projects – The budget provides funding for future Capital Projects in the amount of \$1.1 million.

Staff Compensation – A 1.5% general wage increase is included for County employees plus an additional 1.5% for performance increases.

Contingency – There is a \$300,000 increase in Contingency funds to better plan for unexpected expenses.

Significant Changes

The most significant changes in this year's budget are in the areas of Debt Service, Capital Projects, and the Utility Fund. Debt Service is increasing by \$1.8 million to fund the first full payment of the new E911 system, \$7.9 million in additions and improvements at the two high schools and planned increases in other debt payments. Funding for these increases were made possible by a \$1.6 million decrease in General Fund subsidies for the Utility Fund by decreasing expenses and increasing water and sewer rates by 5%. Funding for the FY 2018-19 Capital Projects Fund is being set aside in this year's budget in the amount of \$1.1 million. This will allow us to advance fund the FY 2018-19 Capital Project budget and prepare for a planned \$2 million increase in the Debt Service budget for FY 2018-19.

Personnel

Isle of Wight County competes for employees across the Hampton Roads region. The Board of Supervisors made a significant investment in our personnel in 2015 with a compensation study to address inequities and to make Isle of Wight County an attractive place to work. To maintain our competitiveness, I have included a two-part compensation plan – a 1.5% general wage increase to keep us from falling behind our peer jurisdictions as we compete for the best and

brightest along with a 1.5% performance increase to reward those employees who excel at their jobs.

The County Health Plan experienced a modest increase of 6.5%. I have included a 5% increase in the employees' share of the health insurance cost to maintain the County's current percentage of health insurance costs.

Stormwater Fund

The Stormwater Fund includes a 25% decrease in the stormwater fee due to a declining need for large regional stormwater projects with the County's removal from the MS4 program. The 25% reduction in fees will put approximately **\$409,000** back into the economy of Isle of Wight County.

Capital Budget

Consistent with the Board's adoption of the FY2018-27 Capital Improvements Program, a Capital Budget of \$16.3 million is included to move various capital projects forward. Significant capital expenditures include replacement of the County's E911 Emergency Radio Communications system (\$8 million); repair/replacement of roofs at the School's administrative offices and three of the County's elementary schools (\$2.7 million); and continued development of the Shirley T. Holland Intermodal Park for economic development purposes (\$1.5 million).

Additionally, the Capital Budget provides continued support for the County's volunteer emergency response organizations and improvement and expansion of the County's transportation and utilities infrastructure. It is noteworthy that the Capital Budget is fully funded with no additional borrowing required.

Acknowledgements

I would like to thank all the Constitutional Officers, Department Heads and staff for submitting conservative and well-researched budget requests. I have been impressed with the creativity and cost-saving suggestions from all our staff. I would especially like to thank Don Robertson, Teresa Morgan, and Wendy Hu for organizing the budget requests and preparing countless budget scenarios. This has truly been a team effort.

Sincerely,



Randy Keaton
County Administrator

Isle of Wight County
Adopted Operating Budget for FY 2017-18
General Fund Revenues and Expenditures

	2015-16 Actual	2016-17 Budget Adopted	2017-18 Budget Adopted	% Change
<u>General Fund</u>				
Local Revenue				
General Property Taxes	\$ 51,334,720	\$ 52,409,649	\$ 53,290,900	2%
Other Local Taxes	7,264,997	7,428,731	7,274,500	-2%
Permits, Fees and Regulatory Licenses	583,987	597,986	591,630	-1%
Fines and Forfeitures	139,822	128,764	128,800	0%
Use of Money and Property	856,132	414,945	512,885	24%
Charges for Services	1,726,284	1,545,667	1,618,339	5%
Miscellaneous Revenue	189,174	175,446	175,900	0%
Recovered Costs	469,272	418,799	682,826	63%
Commonwealth Revenue	7,512,998	7,572,909	7,520,420	-1%
Federal Government Revenue	28,301	313,953	622,000	98%
General Fund Revenue Totals	\$ 70,105,687	\$ 71,006,849	\$ 72,418,200	2%
 Appropriations				
General Administration	\$ 2,894,015	2,178,454	\$ 1,966,376	-10%
Financial Administration	2,083,460	2,094,458	2,158,707	3%
Judicial	1,304,585	1,379,207	1,551,275	12%
Public Safety	10,931,109	10,953,029	11,197,388	2%
Public Works	5,375,407	5,253,685	5,402,951	3%
Health & Welfare	687,864	687,464	695,714	1%
Education	25,672,090	26,144,264	25,428,434	-3%
Parks, Recreation & Cultural	2,345,082	2,502,364	2,638,486	5%
Community Development	2,560,188	2,010,545	2,136,949	6%
Other Public Services	912,626	884,010	966,277	9%
Debt Service	6,876,927	7,088,573	9,301,070	31%
Non-Departmental	4,638,469	9,830,796	8,974,572	-9%
General Fund Appropriation Totals	\$ 66,281,822	\$ 71,006,849	\$ 72,418,200	2%

Isle of Wight County
Adopted FY 2017-18 Operating Budget
General Fund
Revenue Summary

	2015-16 Actual	2016-17 Budget	2017-18 Adopted	Budget % Change
GENERAL PROPERTY TAXES				
Real Property	\$ 36,321,421	36,628,889	37,063,000	1%
Public Service Corporation Taxes	1,325,822	1,352,000	1,528,000	13%
Personal Property - Vehicles	7,068,091	7,800,000	7,700,000	-1%
Personal Property - Boats & Airplanes	100,367	100,000	100,000	0%
Personal Property - Mobile Homes	144,729	155,760	156,400	0%
Personal Property - Machinery & Tools	4,121,487	4,109,000	4,394,000	7%
Personal Property - Equipment	1,756,076	1,764,000	1,849,500	5%
Penalties & Interest on Taxes	496,727	500,000	500,000	0%
Total General Property Taxes	\$ 51,334,720	52,409,649	53,290,900	2%
OTHER LOCAL TAXES				
Sales and Use Tax	\$ 2,227,616	2,304,000	2,615,000	13%
Communications Sales Tax	1,289,203	1,283,000	754,800	-41%
Consumer Utility Taxes (Electric / Gas)	902,286	865,000	874,000	1%
Consumption Taxes	111,760	122,000	125,000	2%
Business License Tax	696,184	744,000	721,000	-3%
Lodging Tax	60,315	68,000	60,000	-12%
Meals Tax	370,703	364,000	412,000	13%
Motor Vehicle License Tax / Fee	1,007,269	1,131,000	1,110,000	-2%
Cable Franchise Tax	10,912	9,000	9,000	0%
Bank Stock Tax	8,379	8,731	8,700	0%
Recordation & Probate Tax	568,887	520,000	575,000	11%
Penalties & Interest on Taxes	11,483	10,000	10,000	0%
Total Other Local Taxes	\$ 7,264,997	7,428,731	7,274,500	-2%
TOTAL LOCAL TAX REVENUE	\$ 58,599,717	59,838,380	60,565,400	1%
PERMITS, PRIVILEGE FEES, AND REGULATORY LICENSES				
Animal License	\$ 40,829	40,483	40,490	0%
Land Use Application Fee	1,321	300	2,000	567%
Zoning, Use and Subdivision Ordinance Fee	82,870	47,140	60,000	27%
Building Permits	384,872	432,058	432,100	0%
Weapons Permits	26,567	19,551	19,600	0%
Land Transfer Fee	-	1,231	1,240	1%
Inspection Fee	-	21,045	-	-100%
Inspections Technology Fee	18,974	15,000	15,000	0%
Solid Waste Franchise Fee	26,666	21,178	21,200	0%
Misc. Permits and Fees	1,888	-	-	0%
Total Permits, Privilege Fees, and Regulatory Licenses	\$ 583,987	597,986	591,630	-1%
FINES & FORFEITURES				
General District Court Fines	\$ 139,822	128,764	128,800	0%
Total Fines & Forfeitures	\$ 139,822	128,764	128,800	0%

Isle of Wight County
Adopted FY 2017-18 Operating Budget
General Fund
Revenue Summary

REVENUE FROM USE OF MONEY AND PROPERTY

Interest on Investments	\$	23,502	27,266	127,265	367%
Interest on PACE Investment (restricted)		570,948	202,060	200,000	-1%
Other Rentals		261,682	185,619	185,620	0%
Total Revenue from Use of Money and Property	\$	856,132	414,945	512,885	24%

CHARGES FOR SERVICES

Commonwealth Attorney's Fees	\$	2,947	2,394	2,400	0%
Law Library Fees		6,984	7,006	7,000	0%
Sheriff's Fees & Other Protection (Serving Papers & Report Copies)		7,491	4,000	4,000	0%
Other Protection Fees (Criminal Checks/Fingerprinting)		1,830	1,860	1,860	0%
Animal Control Fees		33,120	37,920	37,920	0%
Recreation & Special Event Fees		208,613	297,600	293,359	-1%
Emergency Medical Service Fee		863,063	760,000	860,000	13%
Court Costs for Security		95,383	77,322	80,000	3%
Building Construction Court Fee		51,158	44,829	44,800	0%
Court Appointed Attorney Fees		2,899	963	1,000	4%
Treasurer's Administrative Court Fee		276,033	217,890	217,890	0%
Finance Administration Fees (Garnishment/Child Support)		1,465	1,460	1,460	0%
Delinquent Tax Collection Fee		94,915	52,651	52,650	0%
Farmers Market Fees & Sponsors		64,311	25,772	-	-100%
Tourism Special Event Fees		16,072	14,000	14,000	0%
Total Charges for Services	\$	1,726,284	1,545,667	1,618,339	5%

MISCELLANEOUS REVENUE

Gifts, Donations, Contributions	\$	50,000	50,000	50,000	0%
Borrow Pit Contribution		75,737	85,854	85,900	0%
Sale of Recyclables		31,091	14,962	15,000	0%
Miscellaneous Other		32,346	24,630	25,000	2%
Total Miscellaneous Revenue	\$	189,174	175,446	175,900	0%

RECOVERED COSTS

Reimbursement - Other Localities (Smithfield Tourism)	\$	208,891	198,048	234,000	18%
Reimbursement - Insurance		49,227	-	-	0%
Reimbursement - Public Utilities (Indirect Costs)		-	-	169,076	100%
Reimbursement - Stormwater (Indirect Costs)		-	-	59,000	100%
Reimbursement - Social Services (Indirect Costs)		94,588	70,000	70,000	0%
Other Recovered Costs		64,865	150,751	150,750	0%
Sale of Property		51,701	-	-	0%
Total Recovered Costs	\$	469,272	418,799	682,826	63%
TOTAL REVENUE FROM FEES / CHARGES	\$	3,964,671	3,281,607	3,710,380	13%

Isle of Wight County
Adopted FY 2017-18 Operating Budget
General Fund
Revenue Summary

REVENUE FROM THE COMMONWEALTH - NON CATEGORICAL AID					
Personal Property Tax Relief	\$	5,115,890	5,115,890	5,115,890	0%
Mobile Home Titling Tax		44,279	30,500	30,500	0%
Vehicle Rental Tax		36,478	26,324	32,000	22%
Tax on Deeds - Grantors Tax		105,685	107,998	108,000	0%
Motor Vehicle Rolling Stock Tax		46,353	46,353	46,000	-1%
Total Non-Categorical Aid	\$	5,348,685	\$ 5,327,065	\$ 5,332,390	0%
REVENUE FROM THE COMMONWEALTH - SHARED EXPENSES					
Commonwealth Attorney	\$	373,837	378,296	387,000	2%
Sheriff		1,076,436	1,202,572	1,096,330	-9%
Commissioner of the Revenue		132,530	138,239	141,400	2%
Treasurer		118,277	118,437	120,100	1%
Registrar		56,622	41,033	41,000	0%
Circuit Court Clerk Technology Trust Fund		-	-	15,000	100%
Circuit Court Clerk		289,417	260,616	267,200	3%
Total Shared Expenses	\$	2,047,119	2,139,193	2,068,030	-3%
REVENUE FROM THE COMMONWEALTH - CATEGORICAL AID					
Four for Life Grant - EMS	\$	39,370	37,666	40,000	6%
Fire Programs Fund		77,824	68,985	80,000	16%
Total Categorical Aid	\$	117,194	106,651	120,000	13%
TOTAL STATE REVENUE	\$	7,512,998	7,572,909	7,520,420	-1%
REVENUE FROM THE FEDERAL GOVERNMENT - NON CATEGORICAL AID					
Federal Revenue	\$	28,301	313,953	622,000	98%
TOTAL FEDERAL REVENUE	\$	28,301	313,953	622,000	98%
TOTAL REVENUES	\$	70,105,687	71,006,849	72,418,200	2%

Isle of Wight County
Adopted FY 2017-18 Operating Budget
General Fund
Expenditure Summary

	2015-16 Actual	2016-17 Budget	2017-18 Adopted	% Change
GENERAL ADMINISTRATION				
Board of Supervisors	\$ 276,380	294,688	294,543	0%
County Administration	466,364	414,728	424,150	2%
County Attorney	1,610,251	753,188	699,373	-7%
Human Resources	272,521	284,544	292,487	3%
Voter Registration	268,499	431,306	255,822	-41%
Total General Administration	\$ 2,894,015	2,178,454	1,966,376	-10%
FINANCIAL ADMINISTRATION				
Commissioner of the Revenue	\$ 610,004	645,074	665,749	3%
Assessment	12,622	11,200	61,200	446%
Treasurer	672,607	674,229	737,338	9%
Budget & Finance	696,211	675,981	600,416	-11%
Purchasing	92,016	87,974	94,004	7%
Total Financial Administration	\$ 2,083,460	2,094,458	2,158,707	3%
JUDICIAL				
Circuit Court Judges	\$ 68,640	67,871	73,593	8%
General District Court	7,543	9,481	10,885	15%
Fifth District Community Corrections Program	12,869	15,811	15,811	0%
Juvenile and Domestic Relations Court	6,609	8,892	8,453	-5%
Juvenile Accountability Program	11,276	16,575	16,596	0%
Court Services Unit	144,628	185,818	186,160	0%
Clerk of the Circuit Court	505,649	514,239	539,340	5%
Commonwealth's Attorney	547,371	560,520	700,437	25%
Total Judicial	\$ 1,304,585	1,379,207	1,551,275	12%
PUBLIC SAFETY				
Sheriff - Administration & Public Safety Officers	\$ 4,167,673	4,512,980	4,822,234	7%
Sheriff - Animal Shelter	403,621	431,986	541,447	25%
Fire and Rescue Response	4,192,254	3,878,297	3,963,710	2%
Fire & Rescue - Emergency Management & Billing	797,345	743,556	451,636	-39%
Western Tidewater Regional Jail	922,091	860,514	860,514	0%
Codes Inspections	448,125	525,696	557,846	6%
Total Public Safety	\$ 10,931,109	10,953,029	11,197,388	2%
PUBLIC WORKS				
Public Works - Administration	\$ 271,114	287,954	255,462	-11%
Public Works - Transportation	249,238	228,284	248,037	9%
Public Works - Refuse Collection & Disposal	3,606,844	3,471,024	3,313,708	-5%
Public Works - Building Maintenance	1,248,211	1,266,423	1,508,989	19%
Public Works - Capital Programs and Inspections	-	-	76,754	100%
Total Public Works	\$ 5,375,407	5,253,685	5,402,951	3%

Isle of Wight County
Adopted FY 2017-18 Operating Budget
General Fund
Expenditure Summary

	2015-16 Actual	2016-17 Budget	2017-18 Adopted	% Change
HEALTH & WELFARE				
Western Tidewater Health District - Local Support	\$ 522,464	522,464	522,464	0%
Western Tidewater Community Service Board - Local Support	165,400	165,000	173,250	5%
Total Health & Welfare	\$ 687,864	687,464	695,714	1%
EDUCATION				
Local Support	\$ 24,918,102	25,894,264	25,178,434	-3%
School Capital Maintenance	753,988	250,000	250,000	0%
Total Education	\$ 25,672,090	26,144,264	25,428,434	-3%
PARKS, RECREATION, GROUNDS & CULTURAL				
Parks and Recreation - Administration	\$ 259,623	240,246	266,673	11%
Parks and Recreation - Parks, Gateways, and Grounds Maintenance	801,328	852,421	888,325	4%
Parks and Recreation - Programs	609,872	758,488	777,424	2%
Blackwater Regional Library - Local Support	674,259	651,209	706,064	8%
Total Parks, Recreation, Grounds & Cultural	\$ 2,345,082	2,502,364	2,638,486	5%
COMMUNITY DEVELOPMENT				
Planning and Zoning	\$ 769,339	915,912	914,146	0%
Economic Development	1,123,719	501,565	628,030	25%
Tourism	490,996	464,534	480,176	3%
Communications	148,651	68,415	59,320	-13%
Virginia Cooperative Extension - Local Support	27,483	60,119	55,277	-8%
Total Community Development	\$ 2,560,188	2,010,545	2,136,949	6%
OTHER PUBLIC SERVICES				
Local and Regional Organizations	\$ 912,626	884,010	966,277	9%
Total Other Public Services	\$ 912,626	884,010	966,277	9%
DEBT SERVICE				
Debt Service	\$ 6,876,927	7,088,573	9,301,070	31%
Total Debt Service	\$ 6,876,927	7,088,573	9,301,070	31%
NON-DEPARTMENTAL				
Non-Departmental Expenses	\$ 104,564	554,963	808,000	46%
Transfer to Other Funds:	4,533,905	9,275,833	7,049,840	-24%
Reserve for capital projects fund	-	-	1,116,732	100%
Total Non-departmental	\$ 4,638,469	9,830,796	8,974,572	-9%
Total General Fund Expenditures	\$ 66,281,822	71,006,849	72,418,200	2%

Isle of Wight County
Adopted FY 2017-18 Operating Budget
General Fund
Departmental Expenditure Detail

Board of Supervisors

	2015-16	2016-17	2017-18	%
	Actual	Budget	Adopted	Change
Salaries and Wages	\$ 28,248	28,626	29,485	3%
Compensation (Board members)	61,812	61,812	61,812	0%
FICA	6,390	2,190	2,256	3%
VRS Retirement	3,133	2,565	2,642	3%
Hospital/Medical	31,093	18,570	39,412	112%
Group Life	336	375	386	3%
Professional Services (Schl/Cnty Audit)	111,069	105,000	86,000	-18%
Advertising	13,331	40,000	40,000	0%
Operating (BOS mtg/events)	3,910	17,000	17,000	0%
Postal Services	94.0	50	50	0%
Travel and Training	6,386	5,000	5,000	0%
Dues & Association Memberships	9,785	10,000	10,000	0%
Office Supplies	793	500	500	0%
Special Events (Holiday Wreath/Veterans)	-	3,000	-	-100%
Total Operating Expenditures	\$ 276,380	294,688	294,543	0%

Personnel Summary

Range	Class	2015-16	2016-17	2017-18
		Actual	Budget	Adopted
	Chairman	1.0	1.0	1.0
	Vice-Chairman	1.0	1.0	1.0
	Supervisor	3.0	3.0	3.0
	Secretary to County Administrator	0.5	0.5	0.5
Number of Full-Time Positions		5.5	5.5	5.5

Isle of Wight County
Adopted FY 2017-18 Operating Budget
General Fund
Departmental Expenditure Detail

County Administration

	2015-16 Actual	2016-17 Budget	2017-18 Adopted	% Change
Salaries and Wages	\$ 361,264	312,456	317,443	2%
FICA	26,543	23,903	24,284	2%
VRS Retirement	22,001	27,996	28,443	2%
Hospital/Medical	15,454	30,618	21,435	-30%
Group Life	2,495	4,093	4,159	2%
457 Deferred Comp	8,428	420	8,420	1905%
Postal Services	273	500	500	0%
Telecommunications	1,918	2,688	2,058	-23%
Travel and Training	3,036	2,500	5,000	100%
Operating Expenses	7,838	-	-	0%
Dues and Association Memberships	3,612	3,500	3,500	0%
Office Supplies	5,624	2,500	2,500	0%
Copier Costs	7,878	3,554	6,408	80%
Total Operating Expenditures	\$ 466,364	414,728	424,150	2%

Personnel Summary

Range	Class	2015-16 Actual	2016-17 Budget	2017-18 Adopted
	County Administrator	1.0	1.0	1.0
	Assistant County Administrator	1.0	1.0	1.0
	Assistant to the County Administrator	1.0	0.0	0.0
	Secretary to County Administrator	0.5	0.5	0.5
	PIO/Director of Legislative Affairs	0.5	0.5	0.0
Number of Full-Time Positions		4.0	3.0	2.5

Isle of Wight County
Adopted FY 2017-18 Operating Budget
General Fund
Departmental Expenditure Detail

County Attorney

	2015-16 Actual	2016-17 Budget	2017-18 Adopted	% Change
Salaries and Wages	\$ 170,718	270,645	189,798	-30%
Part Time	302	10,200	-	-100%
FICA	12,829	21,485	14,520	-32%
VRS Retirement	18,508	24,250	17,006	-30%
Hospital/Medical	24,052	47,568	30,888	-35%
Group Life	2,014	3,545	2,486	-30%
457 Deferred Comp	735	840	840	0%
Professional Services	1,345,160	346,100	350,000	1%
Contracted Services	-	-	50,000	100%
Postal Services	233	500	500	0%
Telecommunications	1,261	1,140	1,200	5%
Travel and Training	3,643	5,000	5,000	0%
Dues and Association Memberships	2,750	4,000	4,000	0%
Office Supplies	1,970	2,000	2,000	0%
Books and Subscriptions	20,750	12,200	27,650	127%
Copier Costs	5,326	3,715	3,484	-6%
Total Operating Expenditures	\$ 1,610,251	753,188	699,373	-7%

Personnel Summary

Range	Class	2015-16 Actual	2016-17 Budget	2017-18 Adopted
	County Attorney	1.0	1.0	1.0
	Asst. County Attorney	1.0	1.0	0.0
	Legal Assistant	1.0	1.0	1.0
Number of Full-Time Positions		3.0	3.0	2.0

Isle of Wight County
Adopted FY 2017-18 Operating Budget
General Fund
Departmental Expenditure Detail

Human Resources

		2015-16 Actual	2016-17 Budget	2017-18 Adopted	% Change
Salaries and Wages	\$	149,971	154,248	158,875	3%
FICA		10,988	11,800	12,154	3%
VRS Retirement		15,668	13,821	14,235	3%
Hospital/Medical		23,720	26,580	28,255	6%
Group Life		1,785	2,021	2,081	3%
457 Deferred Comp		840	840	840	0%
Professional Services (EAP; Insrnc study)		35,610	36,000	37,000	3%
Advertising		1,098	2,500	2,500	0%
Postal Services		112	350	350	0%
Telecommunications		382	412	496	20%
Travel & Training		8,113	6,400	6,400	0%
Other Operating (Leadership /Holiday Event)		11,314	15,000	15,000	0%
Dues and Association Memberships		380	800	800	0%
Employee Service Awards & Recognition		11,486	11,500	11,500	0%
Office Supplies		934	2,000	2,000	0%
Copier Costs		120	272	-	-100%
Total Operating Expenditures	\$	272,521	284,544	292,487	3%

Personnel Summary

Range	Class	2015-16 Actual	2016-17 Budget	2017-18 Adopted
	Director of Human Resources	1.0	1.0	1.0
	Human Resources Coord.	1.0	1.0	1.0
Number of Full-Time Positions		2.0	2.0	2.0

Isle of Wight County
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Departmental Expenditure Detail

Voter Registration

		2015-16 Actual	2016-17 Budget	2017-18 Adopted	% Change
Salaries and Wages	\$	93,740	95,390	98,251	3%
Part Time (& Electoral Board)		27,371	45,671	36,255	-21%
Compensation		30,461	8,258	19,010	130%
FICA		8,667	10,791	10,290	-5%
VRS Retirement		10,264	8,547	8,803	3%
Hospital/Medical		28,177	33,036	30,888	-7%
Group Life		1,116	1,250	1,287	3%
457 Deferred Comp		420	420	420	0%
Repair and Maintenance		6,142	5,441	5,441	0%
Advertising		272	400	400	0%
Postal Services		16,631	3,000	3,000	0%
Telecommunications		2,033	1,756	1,700	-3%
Utilities		3,759	4,130	4,130	0%
Lease/Rent of Building		1,400	1,400	1,400	0%
Travel and Training		5,404	3,500	4,500	29%
Operating Expense (ballots/mach.tests)		28,250	25,515	25,515	0%
Dues and Association Memberships		300	265	320	21%
Office Supplies		1,589	1,500	1,500	0%
Copier Charges		2,503	1,487	2,712	82%
Capital Outlay		-	179,550	-	-100%
Total Operating Expenditures	\$	268,499	431,306	255,822	-41%

Personnel Summary

Range	Class	2015-16 Actual	2016-17 Budget	2017-18 Adopted
	Registrar	1.0	1.0	1.0
	Asst. Registrar	1.0	1.0	0.0
	Deputy Registrar	0.0	0.0	1.0
Number of Full-Time Positions		2.0	2.0	2.0

Isle of Wight County
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Departmental Expenditure Detail

Commissioner of the Revenue

		2015-16 Actual	2016-17 Budget	2017-18 Adopted	% Change
Salaries and Wages	\$	402,712	426,443	432,622	1%
Part Time		8,041	12,750	13,133	3%
FICA		30,702	33,598	34,100	1%
VRS Retirement		43,034	38,209	38,763	1%
Hospital/Medical		91,144	94,404	102,942	9%
Group Life		4,764	5,586	5,667	1%
457 Deferred Comp		2,590	2,520	3,360	33%
Maintenance Contracts		4,030	3,200	4,600	44%
Postal Services		4,494	5,000	5,000	0%
Telecommunications		1,607	3,411	1,945	-43%
Travel and Training		2,365	3,600	3,600	0%
Dues and Association Memberships		575	700	700	0%
Office Supplies		3,167	5,800	5,800	0%
Books and Subscriptions		7,725	9,100	10,000	10%
Copier Costs		3,054	753	3,517	367%
Total Operating Expenditures	\$	610,004	645,074	665,749	3%

Personnel Summary

Range	Class	2015-16 Actual	2016-17 Budget	2017-18 Adopted
	Commissioner of the Revenue	1.0	1.0	1.0
	Chief Deputy COR	1.0	1.0	1.0
	License & Meals Tax Auditor	1.0	0.0	0.0
	Real Estate Clerk	1.0	0.0	0.0
	Deputy Clerk I - III	6.0	7.0	7.0
	Paralegal	0.0	1.0	1.0
Number of Full-Time Positions		10.0	10.0	10.0

Isle of Wight County
Adopted FY 2017-18 Operating Budget
General Fund
Departmental Expenditure Detail

Assessment

	2015-16 Actual	2016-17 Budget	2017-18 Adopted	% Change
Compensation (Boards/Committees)	\$ 2,800	-	-	0%
Professional Services	7,390	10,000	60,000	500%
Advertising	1,205	-	-	0%
Postal Services	250	300	300	0%
Travel and Training	683	400	400	0%
Office Supplies	294	500	500	0%
Total Operating Expenditures	\$ 12,622	11,200	61,200	446%

Isle of Wight County
Adopted FY 2017-18 Operating Budget
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Departmental Expenditure Detail

Treasurer

	2015-16 Actual	2016-17 Budget	2017-18 Adopted	% Change
Salaries and Wages	\$ 383,328	394,455	399,087	1%
Overtime	106	-	-	0%
Part Time	27,182	17,369	38,490	122%
FICA	30,683	31,505	33,475	6%
VRS Retirement	41,394	35,343	35,758	1%
Hospital/Medical	67,865	66,960	87,498	31%
Group Life	4,555	5,167	5,228	1%
457 Deferred Comp	2,941	2,940	3,360	14%
Professional Services	(3,155)	-	-	0%
Repair and Maintenance	-	250	250	0%
Maintenance Contracts	1,702	5,527	5,527	0%
Bank Fees	-	-	11,000	100%
Advertising	1,806	3,290	3,290	0%
Postal Services	67,946	76,500	76,500	0%
Telecommunications	4,066	1,312	1,650	26%
Travel and Training	3,079	3,600	3,600	0%
Operating Expenses	6	800	800	0%
Lease of Equipment	-	1,680	1,680	0%
Dues and Association Memberships	800	2,000	2,000	0%
Office Supplies	34,105	23,000	23,000	0%
Items for Resale (Animal Lic/Tags)	1,494	2,000	2,000	0%
Copier Costs	2,704	531	3,145	492%
Total Operating Expenditures	\$ 672,607	674,229	737,338	9%

Personnel Summary

Range	Class	2015-16 Actual	2016-17 Budget	2017-18 Adopted
	Treasurer	1.0	1.0	1.0
	Chief Deputy Treasurer	1.0	1.0	1.0
	Collections Clerk	1.0	0.0	0.0
	Deputy Clerk I-III	2.0	7.0	7.0
	Cashier	4.0	0.0	0.0
Number of Full-Time Positions		9.0	9.0	9.0

Isle of Wight County
Adopted FY 2017-18 Operating Budget
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Departmental Expenditure Detail

Budget & Finance

		2015-16 Actual	2016-17 Budget	2017-18 Adopted	% Change
Salaries and Wages	\$	383,812	399,844	408,423	2%
Overtime		95	2,040	100	-95%
FICA		27,613	30,744	31,252	2%
VRS Retirement		41,571	35,826	36,595	2%
Hospital/Medical		83,161	95,136	90,031	-5%
Group Life		4,528	5,238	5,350	2%
457 Deferred Comp		2,417	2,520	2,940	17%
Professional Services		136,308	90,400	5,000	-94%
Postal Services		4,203	3,000	4,000	33%
Telecommunications		1,176	784	841	7%
Travel and Training		1,877	1,400	6,670	376%
Equipment/Machinery		2,241	-	-	0%
Dues and Association Memberships		390	950	750	-21%
Office Supplies		4,486	3,000	5,000	67%
Books and Subscriptions		224.0	190	785	313%
Copier Costs		2,109	4,909	2,679	-45%
Total Operating Expenditures	\$	696,211	675,981	600,416	-11%

Personnel Summary

Range	Class	2015-16 Actual	2016-17 Budget	2017-18 Adopted
	Director of Finance	1.0	1.0	1.0
	Comptroller	1.0	1.0	1.0
	Senior Accountant	2.0	2.0	2.0
	Payroll Technician	1.0	1.0	1.0
	Accounts Payable Technician	1.0	1.0	1.0
	Fiscal Technician	0.0	0.0	1.0
Number of Full-Time Positions		6.0	6.0	7.0

Isle of Wight County
Adopted FY 2017-18 Operating Budget
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Departmental Expenditure Detail

Purchasing

		2015-16 Actual	2016-17 Budget	2017-18 Adopted	% Change
Salaries and Wages	\$	74,904	73,909	76,126	3%
FICA		5,911	5,655	5,824	3%
VRS Retirement		7,901	6,622	6,821	3%
Group Life		880	968	997	3%
457 Deferred Comp		403	420	420	0%
Professional Services		-	100	-	-100%
Telecommunications		599	-	516	100%
Travel and Training		1,228	-	3,000	100%
Dues and Association Memberships		190	300	300	0%
Total Operating Expenditures	\$	92,016	87,974	94,004	7%

Personnel Summary

Range	Class	2015-16 Actual	2016-17 Budget	2017-18 Adopted
	Procurement Agent	1.0	1.0	1.0
Number of Full-Time Positions		1.0	1.0	1.0

Isle of Wight County
Adopted FY 2017-18 Operating Budget
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Departmental Expenditure Detail

Circuit Court Judges

		2015-16 Actual	2016-17 Budget	2017-18 Adopted	% Change
Salaries and Wages	\$	42,730	43,301	44,601	3%
Compensation (Jurors)		1,380	-	3,000	100%
FICA		3,067	3,313	3,641	10%
VRS Retirement		4,979	3,880	3,996	3%
Hospital/Medical		14,461	14,532	15,444	6%
Group Life		537	567	584	3%
457 Deferred Comp		420	420	420	0%
Telecommunications		295	458	507	11%
Travel & Training		-	500	500	0%
Dues & Subscriptions		213	500	500	0%
Office Supplies		558	400	400	0%
Total Operating Expenditures	\$	68,640	67,871	73,593	8%

Personnel Summary

Range	Class	2015-16 Actual	2016-17 Budget	2017-18 Adopted
	Judicial Asst.	1.0	1.0	1.0
Number of Full-Time Positions		1.0	1.0	1.0

Isle of Wight County
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General District Court

	2015-16 Actual	2016-17 Budget	2017-18 Adopted	% Change
Court Appointed Attorney Fees	\$ 2,754	3,500	3,500	0%
Telecommunications	1,280	1,185	1,736	46%
Lease/Rent of Equipment	-	372	372	0%
Dues and Association Memberships	148	134	134	0%
Office Supplies	651	2,000	2,000	0%
Books and Subscriptions	133	230	230	0%
Copier	2,577	1,910	2,763	45%
Other Operating	-	150	150	0%
Total Operating Expenditures	\$ 7,543	9,481	10,885	15%

**Isle of Wight County
 Adopted FY 2017-18 Operating Budget
 General Fund
 Departmental Expenditure Detail**

Fifth District Community Corrections Program

	2015-16 Actual	2016-17 Budget	2017-18 Adopted	% Change
Regional Corrections Service - Suffolk	\$ 12,869	15,522	15,522	0%
Telecommunications	-	289	289	0%
Total Operating Expenditures	\$ 12,869	15,811	15,811	0%

Isle of Wight County
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Departmental Expenditure Detail

Juvenile and Domestic Relations Court

	2015-16 Actual	2016-17 Budget	2017-18 Adopted	% Change
Repair and Maintenance	\$ -	240	240	0%
Postal Services	254	540	540	0%
Telecommunications	1,259	1,614	1,736	8%
Travel & Training	-	500	500	0%
Court Appointed Defender	-	-	500	100%
Dues and Association Memberships	225	450	450	0%
Office Supplies	1,484	2,000	2,000	0%
Copier Costs	3,387	3,548	2,487	-30%
Total Operating Expenditures	\$ 6,609	8,892	8,453	-5%

Isle of Wight County
Adopted FY 2017-18 Operating Budget
General Fund
Departmental Expenditure Detail

Juvenile Accountability Program

	2015-16 Actual	2016-17 Budget	2017-18 Adopted	% Change
Professional Services (programs)	\$ 6,300	15,000	15,000	0%
Drug Testing Supplies	-	1,000	1,000	0%
Drug Lab Test	-	500	500	0%
Equipment/Machinery	4,902	-	-	0%
Telecommunications	74	75	96	28%
Total Operating Expenditures	\$ 11,276	16,575	16,596	0%

**Isle of Wight County
Adopted FY 2017-18 Operating Budget
General Fund
Departmental Expenditure Detail**

Court Services Unit

		2015-16 Actual	2016-17 Budget	2017-18 Adopted	% Change
Professional Services (Juv Detention)	\$	144,058	185,500	185,500	0%
Telecommunications		570	318	660	108%
Total Operating Expenditures	\$	144,628	185,818	186,160	0%

Isle of Wight County
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Departmental Expenditure Detail

Clerk of the Circuit Court

		2015-16 Actual	2016-17 Budget	2017-18 Adopted	% Change
Salaries and Wages	\$	319,309	329,165	339,041	3%
FICA		23,360	25,181	25,937	3%
VRS Retirement		34,841	29,493	30,378	3%
Hospital/Medical		66,353	74,148	78,824	6%
Group Life		3,800	4,312	4,441	3%
457 Deferred Comp		2,520	2,520	2,520	0%
Maintenance Contracts (Record Mngt)		18,868	30,000	39,000	30%
Repair and Maintenance		650	650	650	0%
Postal Services		3,830	4,520	4,520	0%
Telecommunications		1,354	1,415	1,810	28%
Travel and Training		585	1,000	1,000	0%
Dues and Association Memberships		410	400	520	30%
Office Supplies		4,500	6,800	6,800	0%
Copier Costs		3,400	4,635	3,899	-16%
Capital Outlay-TTF		19,069	-	-	100%
Capital Outlay (Numbering Machine)		2,800	-	-	0%
Total Operating Expenditures	\$	505,649	514,239	539,340	5%

Personnel Summary

Range	Class	2015-16 Actual	2016-17 Budget	2017-18 Adopted
	Clerk of Circuit Court	1.0	1.0	1.0
	Deputy Clerk II	2.0	1.0	1.0
	Deputy Clerk IV	2.0	3.0	3.0
	Chief Deputy Clerk	1.0	1.0	1.0
Number of Full-Time Positions		6.0	6.0	6.0

Isle of Wight County
Adopted FY 2017-18 Operating Budget
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Departmental Expenditure Detail

Commonwealth's Attorney

		2015-16 Actual	2016-17 Budget	2017-18 Adopted	% Change
Salaries and Wages	\$	401,090	410,538	524,544	28%
FICA		30,413	31,406	40,128	28%
VRS Retirement		43,704	36,784	37,888	3%
Hospital/Medical		40,135	49,188	59,143	20%
Group Life		4,830	5,378	6,872	28%
457 Deferred Comp		1,680	1,680	1,680	0%
Professional Services		2,363	-	-	0%
Maintenance Contracts		4,697	7,635	4,800	-37%
Postal Services		700	700	750	7%
Telecommunications		3,118	3,350	3,059	-9%
Travel and Training		2,415	3,250	4,500	38%
Lease of Equipment		71	240	240	0%
Dues and Association Memberships		4,741	4,950	5,900	19%
Office Supplies		2,950	2,750	3,000	9%
Copier Costs		4,464	2,671	4,233	58%
Equipment		-	-	3,700	100%
Total Operating Expenditures	\$	547,371	560,520	700,437	25%

Personnel Summary

Range	Class	2015-16 Actual	2016-17 Budget	2017-18 Adopted
	Commonwealth Attorney	1.0	1.0	1.0
	Asst Commonwealth Attorney	2.0	1.0	2.0
	Office Administrator	1.0	1.0	1.0
	Attorney	0.0	0.0	1.0
	Administrative Assistant	1.0	2.0	2.0
	Deputy Commonwealth Attorney	1.0	1.0	1.0
	Paralegal			
Number of Full-Time Positions		6.0	6.0	8.0

Isle of Wight County
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Sheriff - Administration & Public Safety Officers

	2015-16	2016-17	2017-18	%
	Actual	Budget	Adopted	Change
Salaries and Wages	\$ 2,285,952	2,462,449	2,611,326	6%
Overtime	137,097	124,020	143,191	15%
Part Time	118,916	99,004	101,974	3%
FICA	187,681	205,439	218,522	6%
VRS Retirement	242,031	220,635	233,975	6%
Hospital/Medical	495,920	645,744	639,944	-1%
Group Life	27,039	32,258	34,208	6%
457 Deferred Comp	14,375	13,860	16,800	21%
Professional Services (polygraphs/medical)	5,288	3,000	3,000	0%
Postal Services	1,748	2,000	2,000	0%
Repairs & Maintenance	3,058	4,000	4,000	0%
Maintenance Contracts	48,056	55,000	74,547	36%
Fleet	253,146	219,343	250,000	14%
Fleet Lease	63,514	150,092	212,092	41%
Advertising	20	1,000	1,000	0%
Telecommunications	25,226	26,373	30,000	14%
Utilities	39,190	45,000	45,000	0%
Travel and Training	30,783	35,000	35,000	0%
RMS Licenses	-	24,000	-	-100%
Travel ExtrdP	3,497	-	-	0%
Auxilliary Sheriff	-	2,000	2,000	0%
Special Investigation	4,162	4,000	4,000	0%
Dues and Association Memberships	4,223	3,000	3,000	0%
Office Supplies	14,800	13,000	13,000	0%
Uniforms & Wearing Apparel	34,872	30,500	36,500	20%
Vehicles	32,645	-	-	0%
Other Operating	30,384	41,145	50,545	23%
Copier Costs	6,325	3,821	6,058	59%
Capital Outlay	57,725	47,297	50,552	7%
Total Operating Expenditures	\$ 4,167,673	4,512,980	4,822,234	7%

Personnel Summary

Range	Class	2015-16	2016-17	2017-18
		Actual	Budget	Adopted
	Sheriff	1.0	1.0	1.0
	Major S O	1.0	1.0	1.0
	Captain	2.0	1.0	1.0
	Lieutenant S O	3.0	3.0	3.0
	Sargeant S O	6.0	5.0	5.0
	Deputy Sheriff	29.0	36.0	38.0
	Investigator	3.0	0.0	0.0
	Office Manager S O	1.0	1.0	1.0
	Administrative Asst.	4.0	4.0	4.0
Number of Full-Time Positions		50	52.0	54.0

Isle of Wight County
Adopted FY 2017-18 Operating Budget
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Departmental Expenditure Detail

Sheriff - Animal Shelter

	2015-16 Actual	2016-17 Budget	2017-18 Adopted	% Change
Salaries and Wages	\$ 127,622	136,979	141,899	4%
Overtime	13,473	9,384	20,600	120%
Part Time	67,295	58,668	60,428	3%
FICA	15,896	15,685	17,054	9%
VRS Retirement	13,030	12,273	12,714	4%
Hospital/Medical	32,540	55,644	41,166	-26%
Group Life	1,492	1,794	1,859	4%
457 Deferred Comp	805	840	1,260	50%
Repair and Maintenance	1,496	3,100	3,100	0%
Advertising	-	400	400	0%
Veterinarian Services	61,317	48,768	55,000	13%
Postal Services	-	140	140	0%
Fleet	19,946	21,696	21,696	0%
Utilities	20,414	22,000	22,000	0%
Telecommunications	2,052	1,995	2,600	30%
Travel and Training	750	3,000	3,000	0%
Other Operating (animal supplies/euthenasia)	23,850	30,500	30,500	0%
Copier costs	-	-	1,911	100%
Dues and Association Memberships	120	120	120	0%
Office Supplies	1,108	2,000	2,000	0%
Vehicles	-	-	95,000	100%
Uniforms & Wearing Apparel	415	3,000	3,000	0%
Capital Outlay (traps/cages)	-	4,000	4,000	0%
Total Operating Expenditures	\$ 403,621	431,986	541,447	25%

Personnel Summary

Range	Class	2015-16 Actual	2016-17 Budget	2017-18 Adopted
	Animal Control Officer	3.0	3.0	3.0
	Kennel Assistant	0.0	1.0	1.0
	Secretary	1.0	0.0	0.0
Number of Full-Time Positions		4.0	4.0	4.0

Isle of Wight County
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Departmental Expenditure Detail

Fire and Rescue Response

		2015-16 Actual	2016-17 Budget	2017-18 Adopted	% Change
Salaries and Wages	\$	835,671	852,310	876,674	3%
Overtime		65,000	59,670	61,460	3%
Part Time		967,851	967,723	1,027,654	6%
Holiday Pay		-	-	45,900	100%
FICA		138,954	143,797	153,894	7%
VRS Retirement		87,880	76,367	78,550	3%
Hospital/Medical		212,257	252,996	275,836	9%
Group Life		9,944	11,165	11,484	3%
457 Deferred Comp		5,355	5,460	5,040	-8%
Professional Services (med dirctr; drug box)		12,103	4,400	8,000	82%
Contribution - Carrollton VFR		514,085	254,536	164,500	-35%
Contribution - Carrsville VFR		146,214	146,214	117,180	-20%
Contribution - Rushmere VF		68,895	68,895	67,000	-3%
Contribution - Smithfield VF		212,680	212,680	171,519	-19%
Contribution - Windsor VF		262,362	122,918	82,800	-33%
Contribution - Isle of Wight VR		261,450	261,450	189,500	-28%
Contribution - Windsor VR		118,040	118,040	59,500	-50%
Contribution - Smithfield Fire Truck (lease)		-	56,744	-	100%
Contribution mandate - State Forestry		9,943	9,943	9,943	0%
Volunteer Dept - Utilities		-	-	120,000	100%
Volunteer Dept - Insurance		-	-	201,000	100%
Medical Services (vacs/physicals)		4,873	7,812	7,352	-6%
Maintenance Contracts (software)		11,565	14,343	14,343	0%
Fleet		4,663	4,390	4,390	0%
Utilities		596	550	800	45%
Telecommunications		14,848	15,940	15,940	0%
Lease/Rent of Equipment (Station Genrtrs)		66,919	66,852	-	-100%
Travel and Training		4,928	11,820	11,820	0%
Four for Life - EMS Support		37,376	37,666	40,000	6%
EMS Service Contracts		-	-	20,000	100%
Dues and Association Memberships		7,292	7,352	7,352	0%
Fire Programs Fund Expense		81,464	68,985	97,000	41%
Office Supplies		323	425	425	0%
Uniforms & Wearing Apparel		15,655	16,854	16,854	0%
Capital Outlay		13,068	-	-	0%
Total Operating Expenditures	\$	4,192,254	3,878,297	3,963,710	2%

Isle of Wight County
Adopted FY 2017-18 Operating Budget
General Fund
Departmental Expenditure Detail

Fire and Rescue Response

Range	Class	2015-16 Actual	2016-17 Budget	2017-18 Adopted
	Firefighter/Medic II	9.0	13.0	13.0
	Paramedic/Intermedic	3.0	0.0	0.0
	Fire & EMS LT	3.0	4.0	4.0
	Firefighter/Medic / Infection Control	1.0	0.0	0.0
	Fire & EMS Captain	1.0	1.0	1.0
	Firefighter/Medic/Trainer	1.0	0.0	0.0
Number of Full-Time Positions		18.0	18.0	18.0

Isle of Wight County
Adopted FY 2017-18 Operating Budget
General Fund
Departmental Expenditure Detail

Fire & Rescue - Emergency Management & Billing

	2015-16 Actual	2016-17 Budget	2017-18 Adopted	% Change
Salaries and Wages	\$ 279,164	284,056	292,578	3%
FICA	21,156	21,730	22,382	3%
VRS Retirement	29,680	25,451	26,215	3%
Hospital/Medical	53,253	78,120	63,380	-19%
Group Life	3,322	3,721	3,833	3%
457 Deferred Comp	1,260	1,260	1,260	0%
Fleet	1,226	4,390	4,390	0%
Lease of Equipment (Shlter Generators)	287,005	286,692	-	-100%
Maintenance Contracts (Software)	18,327	18,865	18,865	0%
Advertising	-	450	450	0%
Postal Services	2,570	3,680	3,680	0%
Telecommunications	4,492	3,309	1,491	-55%
Travel and Training	6,092	4,080	4,080	0%
RAD Emergency Program	36,340	-	-	0%
Dues and Association Memberships	290	474	474	0%
Office Supplies	3,008	3,810	3,810	0%
Uniforms	509	825	825	0%
Books and Subscriptions	-	54	54	0%
Copier Costs	3,624	2,589	3,869	49%
Equip/Mach	19,787	-	-	0%
Vehicles	26,240	-	-	0%
Total Operating Expenditures	\$ 797,345	743,556	451,636	-39%

Fire & Rescue - Emergency Management & Billing

Personnel Summary

Range	Class	2015-16 Actual	2016-17 Budget	2017-18 Adopted
	Chief of Fire and Rescue	1.0	1.0	1.0
	EMS Coordinator	1.0	1.0	1.0
	Safety & Training Coordinator	0.0	0.0	0.0
	Medical Billing/HIPPA SUP	1.0	1.0	1.0
	Medical Billing Clerk	1.0	1.0	1.0
	Administrative Asst.	1.0	1.0	1.0
Number of Full-Time Positions		5.0	5.0	5.0

**Isle of Wight County
Adopted FY 2017-18 Operating Budget
General Fund
Departmental Expenditure Detail**

Western Tidewater Regional Jail

		2015-16 Actual	2016-17 Budget	2017-18 Adopted	% Change
Required Jurisdiction Contribution	\$	922,091	860,514	860,514	0%
Total Operating Expenditures	\$	922,091	860,514	860,514	0%

Isle of Wight County
Adopted FY 2017-18 Operating Budget
General Fund
Departmental Expenditure Detail

Codes Inspections

		2015-16 Actual	2016-17 Budget	2017-18 Adopted	% Change
Salaries and Wages	\$	298,454	355,855	366,531	3%
FICA		21,966	27,223	28,040	3%
VRS Retirement		33,083	31,885	32,841	3%
Hospital/Medical		66,379	74,148	78,824	6%
Group Life		3,550	4,662	4,802	3%
457 Deferred Comp		1,682	1,680	1,680	0%
Fleet		6,160	12,922	12,922	0%
Postal Services		102	500	500	0%
Telecommunications		2,683	3,417	3,500	2%
Travel and Training		3,847	2,260	2,260	0%
Uniforms and wearing apparel		793	1,826	1,826	0%
Dues and Association Memberships		805	1,168	1,168	0%
Office Supplies		1,966	2,000	2,000	0%
Books and Subscriptions		1,369	2,906	2,906	0%
Equip/Mach		1,800	-	15,750	100%
Copier Costs		3,486	3,244	2,296	-29%
Total Operating Expenditures	\$	448,125	525,696	557,846	6%

Personnel Summary

Range	Class	2015-16 Actual	2016-17 Budget	2017-18 Adopted
	Director of Inspections	1.0	1.0	1.0
	Chief Codes Compliance Inspector	1.0	1.0	1.0
	Plans Examiner	1.0	1.0	1.0
	Codes Compliance Inspector 1	2.0	1.0	1.0
	Administrative Services Coordinator	1.0	1.0	1.0
	Codes Compliance Inspector	0.0	1.0	1.0
Number of Full-Time Positions		6.0	6.0	6.0

Isle of Wight County
Adopted FY 2017-18 Operating Budget
General Fund
Departmental Expenditure Detail

Public Works - Administration

	2015-16 Actual	2016-17 Budget	2017-18 Adopted	% Change
Salaries and Wages	\$ 188,723	174,721	170,110	-3%
FICA	14,398	13,366	13,013	-3%
VRS Retirement	19,783	15,655	15,242	-3%
Hospital/Medical	26,894	47,568	30,888	-35%
Group Life	2,123	2,289	2,228	-3%
457 Deferred Comp	858	1,260	840	-33%
Fleet	7,469	21,120	11,480	-46%
Postal Services	15	75	75	0%
Telecommunications	1,015	2,322	1,020	-56%
Utilities	4,552	5,200	5,200	0%
Travel and Training	-	-	250	100%
Dues and Association Memberships	2,035	2,160	2,160	0%
Office Supplies	1,000	1,500	1,500	0%
Copier Costs	2,249	718	1,456	103%
Total Operating Expenditures	\$ 271,114	287,954	255,462	-11%

Personnel Summary

Range	Class	2015-16 Actual	2016-17 Budget	2017-18 Adopted
	Director of Public Works	1.0	1.0	1.0
	Special Projects Coordinator	1.0	2.0	1.0
	Admin. Asst. (Bldg, Refuse, & CapProg Support)	1.0	1.0	1.0
	Director of General Services	0.5	0.0	0.0
Number of Full-Time Positions		3.5	4.0	3.0

Isle of Wight County
Adopted FY 2017-18 Operating Budget
General Fund
Departmental Expenditure Detail

Public Works - Transportation

		2015-16 Actual	2016-17 Budget	2017-18 Adopted	% Change
Salaries and Wages	\$	95,948	99,422	112,224	13%
FICA		6,763	7,606	8,585	13%
VRS Retirement		10,247	8,908	10,055	13%
Hospital/Medical		28,553	33,370	39,362	18%
Group Life		1,142	1,302	1,470	13%
457 Deferred Comp		579	798	840	5%
Professional Services (Surveys/traffic analysis_		41,324	10,000	15,000	50%
Advertising		278	1,200	1,200	0%
Fleet		3,298	4,783	-	-100%
Postal Services		76	400	350	-13%
Utilities (Street Lights)		57,185	56,500	56,500	0%
Telecommunications		1,392	1,345	800	-41%
Travel and Training		776	750	750	0%
Dues and Association Memberships		-	200	-	-100%
Office Supplies		442	400	400	0%
Other Operating		162	-	100	100%
Other Operating Supplies		843	1,000	-	0%
Uniforms & Wearing Apparel		230	300	400	33%
Total Operating Expenditures	\$	249,238	228,284	248,037	9%

Personnel Summary

Range	Class	2015-16 Actual	2016-17 Budget	2017-18 Adopted
	Construction Inspector	0.5	0.5	0.0
	Transportation Manager	0.0	0.0	1.0
	Special Projects Coordinator	0.0	0.0	1.0
	Construction Manager (previously Supervisor)	0.5	0.5	0.0
	Transportation Coordinator	1.0	1.0	0.0
Number of Full-Time Positions		1.90	1.90	2.00

Isle of Wight County
Adopted FY 2017-18 Operating Budget
General Fund
Departmental Expenditure Detail

Public Works - Refuse Collection & Disposal

		2015-16 Actual	2016-17 Budget	2017-18 Adopted	% Change
Salaries and Wages	\$	243,544	289,133	328,306	14%
Overtime		5,961	10,200	10,506	3%
Part Time		253,870	262,334	340,621	30%
FICA		38,230	42,968	51,977	21%
VRS Retirement		27,118	25,906	29,416	14%
Hospital/Medical		55,197	54,912	100,309	83%
Group Life		2,937	3,788	4,301	14%
457 Deferred Comp		1,715	2,100	2,520	20%
Professional Services		3,055	-	-	0%
Purchased Services-SPSA		2,168,657	2,263,950	1,925,980	-15%
Landfill Post-Closure Care		266,402	190,000	190,000	0%
Repair and Maintenance (Conv.Cntrs)		127,066	40,000	40,000	0%
Advertising		9,166	-	-	0%
Contracted Services		10,110	11,000	11,000	0%
Fleet		186,791	150,000	149,999	0%
Fleet Lease		90,180	90,181	90,181	100%
Utilities		16,215	15,100	17,000	0%
Telecommunications		4,364	6,281	6,031	-4%
Travel and Training		1,913	4,790	4,790	0%
Dues and Association Memberships		406	406	844	108%
Uniforms & Wearing Apparel		4,170	4,975	5,875	18%
Equip/Mach		45,394	-	-	0%
Equip/Refuse		42,629	-	-	0%
Other Operating (Conv Cntrs)		1,754	3,000	4,052	35%
Total Operating Expenditures	\$	3,606,844	3,471,024	3,313,708	-5%

Personnel Summary

Range	Class	2015-16 Actual	2016-17 Budget	2017-18 Adopted
	Solid Waste Manager	1.0	1.0	1.0
	Sanitation Supervisor	1.0	1.0	1.0
	Lead Sanitation Worker	1.0	1.0	2.0
	Sanitation Equipment Operator	5.0	5.0	5.0
Number of Full-Time Positions		8.0	8.0	9.0

Isle of Wight County
Adopted FY 2017-18 Operating Budget
General Fund
Departmental Expenditure Detail

Public Works - Building Maintenance

	2015-16 Actual	2016-17 Budget	2017-18 Adopted	% Change
Salaries and Wages	\$ 271,827	307,226	356,682	16%
Overtime	648	-	-	0%
Part Time	-	-	129,958	100%
FICA	20,374	23,503	37,228	58%
VRS Retirement	28,745	27,527	31,959	16%
Hospital/Medical	53,619	86,328	92,262	7%
Group Life	3,221	4,025	4,673	16%
457 Deferred Comp	1,505	1,260	2,520	100%
Professional Services	16,074	-	-	0%
Repair and Maintenance	203,771	160,000	173,000	8%
Maintenance Contracts	415,982	405,000	87,000	-79%
Generator Maintenance Program	-	-	22,000	100%
Fleet	17,506	21,740	24,240	11%
Fleet lease	6,718	6,800	6,800	100%
Utilities	182,244	189,800	185,800	-2%
Telecommunications	10,426	10,446	13,100	25%
Travel and Training	1,404	1,410	2,910	106%
Uniforms & Wearing Apparel	3,505	4,235	5,235	24%
Hurricane Joaquin	5,268	-	-	0%
Other Operating Supplies	-	2,223	19,723	787%
County Signage (Streets/Bldgs)	1,862	10,000	10,000	0%
Capital Outlay (misc Equipmt)	3,512	4,900	303,900	6102%
Total Operating Expenditures	\$ 1,248,211	1,266,423	1,508,989	19%

Personnel Summary

Range	Class	2015-2016 Actual	2016-17 Budget	2017-18 Adopted
	Buildings Maint. Manager	1.0	1.0	1.0
	Master Maintenance Technician	1.0	1.0	1.0
	Maintenance Worker III	1.0	2.0	3.0
	Building Operation Tech	1.0	1.0	1.0
	Maintenance Worker II	4.0	2.0	2.0
	Maintenance Worker I	0.0	1.0	0.0
	Custodial Supervisor	0.0	0.0	1.0
Number of Full-Time Positions		8.0	8.0	9.0

Isle of Wight County
Adopted FY 2017-18 Operating Budget
General Fund
Departmental Expenditure Detail

Public Works - Capital Programs and Inspections

		2017-2018 Proposed	% Change
Salaries and Wages	\$	44,586	100%
FICA		3,411	100%
VRS Retirement		3,995	100%
Hospital/Medical		15,806	100%
Group Life		584	100%
457 Deferred Comp		189	100%
Fleet		4,783	100%
Telecommunications		1,400	100%
Travel and Training		800	100%
Uniforms & Wearing Apparel		400	100%
Other Operating		800	100%
Total Operating Expenditures	\$	- 76,754	100%

Personnel Summary

Range	Class	2016-2017 Budget	2017-2018 Proposed
	Construction Inspector	-	0.45
	Construction Manager	-	0.45
Number of Full-Time Positions		0.0	0.90

**Isle of Wight County
 Adopted FY 2017-18 Operating Budget
 General Fund
 Departmental Expenditure Detail**

Western Tidewater Health District - Local Support

		2015-16 Actual	2016-17 Budget	2017-18 Adopted	% Change
Western Tidewater Health District	\$	522,464	522,464	522,464	0%
Total Operating Expenditures	\$	522,464	522,464	522,464	0%

**Isle of Wight County
Adopted FY 2017-18 Operating Budget
General Fund
Departmental Expenditure Detail**

Western Tidewater Community Service Board - Local Support

	2015-16 Actual	2016-17 Budget	2017-18 Adopted	% Change
Western Tidewater CSB Services	\$ 165,000	165,000	173,250	5%
Other Comp	400	-	-	0%
Total Operating Expenditures	\$ 165,400	165,000	173,250	5%

Isle of Wight County
Adopted FY 2017-18 Operating Budget
General Fund
Departmental Expenditure Detail

Parks and Recreation - Administration

	2015-16 Actual	2016-17 Budget	2017-18 Adopted	% Change
Salaries and Wages	\$ 134,920	192,166	177,084	-8%
Overtime	263	-	-	0%
FICA	9,738	4,702	13,547	188%
VRS Retirement	15,150	7,218	15,867	120%
Hospital/Medical	27,993	12,112	32,592	169%
Group Life	1,626	2,517	2,320	-8%
457 Deferred Comp	1,085	1,260	1,260	0%
Postal Services	2,148	2,000	2,000	0%
Telecommunications	5,228	4,635	5,293	14%
Travel and Training	1,889	1,900	1,900	0%
Fort Boykins Expense	38,069	-	-	0%
Lease of Equipment	288	576	576	0%
Dues and Association Memberships	349	360	360	0%
Office Supplies	6,122	6,000	6,000	0%
Books and Subscriptions	-	200	200	0%
Other Operating Supplies	8,148	-	-	0%
Copier Costs	6,607	4,600	7,674	67%
Total Operating Expenditures	\$ 259,623	240,246	266,673	11%

Personnel Summary

Range	Class	2015-16 Actual	2016-17 Budget	2017-18 Adopted
	Director of Parks and Recreation	1.0	1.0	1.0
	Fair/Events Coord.	1.0	1.0	1.0
	Administrative Assistant	1.0	1.0	1.0
Number of Full-Time Positions		3.0	3.0	3.0

Isle of Wight County
Adopted FY 2017-18 Operating Budget
General Fund
Departmental Expenditure Detail

Parks and Recreation - Parks, Gateways, and Grounds Maintenance

	2015-16 Actual	2016-17 Budget	2017-18 Adopted	% Change
Salaries and Wages	\$ 402,836	436,625	441,791	1%
Overtime	10,010	15,000	25,750	72%
FICA	30,710	34,549	35,767	4%
VRS Retirement	42,411	36,717	37,108	1%
Hospital/Medical	113,255	129,192	151,405	17%
Group Life	4,692	5,720	5,787	1%
457 Deferred Comp	3,597	3,780	3,780	0%
Professional Services	4,702	-	-	0%
Fleet	28,395	59,680	50,480	-15%
Fleet Lease	30,095	30,100	30,100	0%
Telephone	-	1,860	3,360	0%
Repair and Maintenance (equipmt)	33,392	36,127	36,126	0%
Roadway Beautification	601	3,000	3,000	0%
Lease/Rent of Buildings	2	1	1	0%
Travel and Training	2,459	3,270	3,270	0%
Operating expense	233	-	-	0%
Dues & Memberships	798	300	300	0%
Uniforms & Wearing Apparel	6,553	6,500	6,500	0%
Other Operating (Grounds supplies)	51,754	50,000	50,000	0%
Capital Outlay			3,800	
Equipment/Machinery	31,888	-	-	0%
Equip P&R	2,945	-	-	0%
Total Operating Expenditures	\$ 801,328	852,421	888,325	4%

Personnel Summary

Range	Class	2015-16 Actual	2016-17 Budget	2017-18 Adopted
	Sr. Parks & Grounds Attnmnt	1.0	0.0	0.0
	Park Maintenance Supervisor	0.0	1.0	1.0
	Grounds & Landscaping Supervisor	0.0	2.0	2.0
	Parks & Grounds Supervisor	1.0	1.0	1.0
	Field Specialist	1.0	0.0	0.0
	Parks & Grounds Attendant	10.0	9.0	9.0
Number of Full-Time Positions		13.0	13.0	13.0

Isle of Wight County
Adopted FY 2017-18 Operating Budget
General Fund
Departmental Expenditure Detail

Parks and Recreation - Programs

	2015-16 Actual	2016-17 Budget	2017-18 Adopted	% Change
Salaries and Wages	\$ 148,043	190,962	208,317	9%
Part Time	85,753	111,485	114,830	3%
Compensation (Com. On Aging)	4,650	1,300	1,300	0%
FICA	17,203	23,137	24,721	7%
VRS Retirement	15,996	17,110	18,665	9%
Hospital/Medical	35,021	66,072	63,380	-4%
Group Life	1,726	2,502	2,729	9%
457 Deferred Comp	700	1,260	1,260	0%
Ceramics	-	3,600	3,600	0%
Softball	3,997	5,772	5,772	0%
Exercise	2,587	6,136	6,136	0%
Youth Basketball	12,150	10,977	10,977	0%
Commission on Aging Programs	8,407	9,225	9,225	0%
Senior Trip	2,509	50,000	50,000	0%
Soccer	29,946	29,526	29,526	0%
Dog Obedience	8,291	3,435	3,435	0%
Tennis	410	1,386	1,386	0%
Martial Arts	740	2,892	2,892	0%
Special Camps	-	3,080	3,080	0%
Contracted Camps	-	7,803	7,803	0%
Cheerleading	1,629	3,794	3,794	0%
Summer Site Camp	19,352	26,351	26,351	0%
Carrsville Before/After School	4,300	4,706	4,706	0%
Kickball Leauge	-	55	55	0%
Coed Softball	-	4,846	4,846	0%
Spring Break Camp	660	922	922	0%
Special Events (Fireworks, etc)	19,145	20,000	20,000	0%
Arts & Crafts	-	10,758	10,758	0%
Field Hockey Camp	-	340	340	0%
Adult Basketball	-	2,378	2,378	0%
Adult Pickleball	-	335	335	0%
Teen Advisory Group	-	400	400	0%
16-18 Soccer	-	1,769	1,769	0%
Heritage Park Concerts	121,862	-	-	0%
Marketing (Leisure Guide)	6,860	8,760	8,760	0%
P&R Miscellaneous	9,886	11,000	11,000	0%
Telephone	2,658	3,399	3,761	11%
Utilities	45,009	60,300	57,500	-5%
Lease/Rent of Land/Building	-	1	1	0%
Dues and Association Memberships	150	300	300	0%
Office Supplies	90	-	-	0%
Uniforms & Wearing Apparel	142	414	414	0%
Contribution to Smithfield - Ballpark	-	50,000	50,000	100%
Total Operating Expenditures	\$ 609,872	758,488	777,424	2%

**Isle of Wight County
 Adopted FY 2017-18 Operating Budget
 General Fund
 Departmental Expenditure Detail**

Parks and Recreation - Programs

Personnel Summary

Range	Class	2015-16 Actual	2016-17 Budget	2017-18 Adopted
	Recreation Manager	1.0	1.0	1.0
	Recreation Specialist	3.0	3.0	3.0
	Recreation Coord.	1.0	1.0	1.0
Number of Full-Time Positions		5.0	5.0	5.0

Isle of Wight County
Adopted FY 2017-18 Operating Budget
General Fund
Departmental Expenditure Detail

Blackwater Regional Library - Local Support

		2015-16 Actual	2016-17 Budget	2017-18 Adopted	% Change
Blackwater Regional Library Services	\$	640,639	616,109	669,164	9%
Utilities		32,920	34,400	34,400	0%
Compensation		700	700	2,500	257%
Total Operating Expenditures	\$	674,259	651,209	706,064	8%

Isle of Wight County
Adopted FY 2017-18 Operating Budget
General Fund
Departmental Expenditure Detail

Planning and Zoning

	2015-16 Actual	2016-17 Budget	2017-18 Adopted	% Change
Salaries and Wages	\$ 514,508	495,223	606,096	22%
Compensation (Boards/Committees)	14,625	23,750	23,750	0%
FICA	39,221	37,885	46,366	22%
VRS Retirement	56,349	44,372	54,306	22%
Hospital/Medical	66,395	79,872	108,784	36%
Group Life	6,087	6,487	7,940	22%
457 Deferred Comp	4,093	4,200	4,620	10%
Professional Services	29,080	175,000	15,000	-91%
Advertising	11,137	13,000	13,000	0%
Fleet	2,010	3,360	3,360	0%
Postal Services	2,689	4,500	4,500	0%
Telecommunications	2,197	2,618	3,815	46%
Travel and Training	2,969	5,900	5,900	0%
Operating Expenses	3,762	5,000	5,000	0%
Dues and Association Memberships	1,163	2,500	2,500	0%
Office Supplies	5,241	5,000	5,000	0%
Copier Costs	7,813	7,245	4,209	-42%
Total Operating Expenditures	\$ 769,339	915,912	914,146	0%

Personnel Summary

Range	Class	2015-16 Actual	2016-17 Budget	2017-18 Adopted
	Director of Planning and Zoning	1.0	1.0	1.0
	Assistant Director of Planning & Zoning	1.0	1.0	1.0
	Planner I	0.0	1.0	1.0
	Principal Planner	1.0	1.0	1.0
	Environmental Planner	1.0	1.0	1.0
	Planning Service Coordinator	0.0	1.0	1.0
	Planner	2.0	0.0	0.0
	Code Enforcement Officer	1.0	1.0	1.0
	Zoning Coordinator	1.0	1.0	1.0
	Permit Technician	2.0	2.0	2.0
	Administrative Assistant	1.0	1.0	1.0
Number of Full-Time Positions		11.0	11.0	11.0

Isle of Wight County
Adopted FY 2017-18 Operating Budget
General Fund
Departmental Expenditure Detail

Economic Development

	2015-16 Actual	2016-17 Budget	2017-18 Adopted	% Change
Salaries and Wages	\$ 289,360	286,931	294,460	3%
FICA	21,907	21,950	22,526	3%
VRS Retirement	30,301	25,709	26,383	3%
Hospital/Medical	44,133	49,188	52,273	6%
Group Life	3,372	3,759	3,857	3%
457 Deferred Comp	1,260	1,260	1,260	0%
Advertising	305	100	500	400%
Professional Services	900	10,000	10,000	0%
Fleet	1,231	1,765	1,765	0%
Postal Services	701	400	1,000	150%
Telecommunications	3,192	2,246	3,901	74%
Technology Services	-	-	1,000	100%
Travel and Training	9,461	10,000	20,000	100%
Economic Development Investment Program	647,215	10,000	100,000	900%
Dues and Association Memberships	39,375	41,000	42,000	2%
Marketing	25,359	30,000	40,000	33%
Office Supplies	1,097	2,000	2,500	25%
Internal Service Charge - IT	-	-	1,000	100%
Books and Subscriptions	14	100	100	0%
Copier Costs	4,536	5,157	3,505	-32%
Total Operating Expenditures	\$ 1,123,719	501,565	628,030	25%

Personnel Summary

Range	Class	2015-16 Actual	2016-17 Budget	2017-18 Adopted
	Director of Economic Development	1.0	1.0	1.0
	Asst. Director of Economic Development	1.0	1.0	1.0
	Marketing Manager	1.0	0.0	0.0
	Rural Economic Development Manager	1.0	0.0	0.0
	Economic Development Coordinator	0.0	1.0	1.0
	Administrative Assistant	1.0	1.0	1.0
Number of Full-Time Positions		5.0	4.0	4.0

Isle of Wight County
Adopted FY 2017-18 Operating Budget
General Fund
Departmental Expenditure Detail

Tourism

	2015-16 Actual	2016-17 Budget	2017-18 Adopted	% Change
Salaries and Wages	\$ 179,254	187,303	192,922	3%
Part Time	56,021	67,939	70,595	4%
FICA	17,765	19,526	20,159	3%
VRS Retirement	19,879	16,782	17,286	3%
Hospital/Medical	27,714	30,684	32,592	6%
Group Life	2,133	2,454	2,527	3%
457 Deferred Comp	840	840	840	0%
Farmers Market	58,534	-	-	0%
Professional Services	-	2,600	12,600	385%
Repair and Maintenance	190	250	250	0%
Technology Services	8,831	8,831	1,570	-82%
Fleet	1,203	1,751	1,751	0%
Risk Management	1,070	1,070	2,192	105%
Utilities	2,927	2,700	3,100	15%
Postal Services	1,359	1,500	1,500	0%
Telecommunications	4,812	4,730	4,872	3%
Lease/Rent of Buildings	27,000	27,915	27,915	0%
Travel and Training	2,529	3,600	3,600	0%
Misc	394	-	-	0%
Dues and Association Memberships	1,933	1,515	1,515	0%
Marketing	45,567	54,503	54,503	0%
Office Supplies	6,107	5,500	5,500	0%
Custodial Supplies	-	100	100	0%
Copier Costs	3,414	3,091	2,937	-5%
Special Events	21,520	19,350	19,350	0%
Total Operating Expenditures	\$ 490,996	464,534	480,176	3%

Personnel Summary

Range	Class	2015-16 Actual	2016-17 Budget	2017-18 Adopted
	Director of Tourism	1.0	1.0	1.0
	Marketing & Public Relations Manager	1.0	1.0	1.0
	Special Events Coordinator	1.0	1.0	1.0
Number of Full-Time Positions		3.0	3.0	3.0

Isle of Wight County
Adopted FY 2017-18 Operating Budget
General Fund
Departmental Expenditure Detail

Communications

	2015-16 Actual	2016-17 Budget	2017-18 Adopted	% Change
Salaries and Wages	\$ 85,306	29,271	30,149	3%
Part Time	2,313	2,550	2,627	3%
FICA	6,332	2,434	2,507	3%
VRS Retirement	9,435	2,623	2,701	3%
Hospital/Medical	16,208	18,504	8,574	-54%
Group Life	1,012	383	395	3%
457 Deferred Comp	629	420	420	0%
Professional Services	1,637	1,275	1,275	0%
Postal Services	18,445	3,500	3,500	0%
Telecommunications	254	621	338	-46%
Lease of Equipment	5,122	4,584	4,584	0%
Other Operating	1,958	2,000	2,000	0%
Office Supplies	-	250	250	0%
Total Operating Expenditures	\$ 148,651	68,415	59,320	-13%

Personnel Summary

Range	Class	2015-16 Actual	2016-17 Budget	2017-18 Adopted
	Receptionist/Switchboard Operator	1.0	1.0	1.0
	PIO/Director of Legislative Affairs	0.5	0.0	0.0
Number of Full-Time Positions		1.5	1.0	1.0

Isle of Wight County
Adopted FY 2017-18 Operating Budget
General Fund
Departmental Expenditure Detail

Virginia Cooperative Extension - Local Support

	2015-16		2016-17	2017-18	%
	Actual		Budget	Adopted	Change
Professional Services (State salaries)	\$ 22,870	\$	54,645	48,473	-11%
Telecommunications	1,140		1,152	1,575	37%
Travel and Training	-		1,000	1,000	0%
Dues and Association Memberships	227		300	300	0%
Other Operating	266		400	400	0%
Office Supplies	473		800	800	0%
Copier Costs	2,507		1,822	2,729	50%
Total Operating Expenditures	\$ 27,483	\$	60,119	55,277	-8%

Isle of Wight County
Adopted FY 2017-18 Operating Budget
General Fund
Departmental Expenditure Detail

Local and Regional Organizations

	2015-16	2016-17	2017-18	%
	Actual	Budget	Adopted	Change
Regional Membership Organizations:				
Hampton Roads Planning District Commission	\$ 30,290	30,990	32,124	4%
Hampton Roads Military and Fed Fac. Alliance	18,231	18,086	18,219	1%
Subtotal	48,521	49,076	50,343	3%
Local Organization Partnerships:				
City of Franklin - Annex Settlement Pymt	709,171	680,000	720,000	6%
Contribution - Windsor Gym Renovation	25,000	25,000	25,000	0%
Subtotal	734,171	705,000	745,000	6%
Local Nonprofit Organization Contributions:				
CASA	20,000	20,000	20,000	0%
Chamber of Commerce (Sponsorships)	10,000	10,000	12,500	25%
Endependence Center	3,000	3,000	5,000	67%
For Kids (Suffolk Homeless Shelter)	-	-	2,000	100%
Genieve Shelter	8,000	8,000	8,000	0%
Christian Outreach Program	6,000	6,000	8,000	33%
Paul D. Camp Community College	-	-	12,000	100%
Peanut Soil & Water Conservation District	8,000	8,000	8,000	0%
Senior Services of Southeastern Va.	48,934	48,934	48,934	0%
Smart Beginnings	-	-	7,500	100%
Isle of Wight Arts League (grant match)	5,000	5,000	5,000	0%
Opportunity Inc.	-	-	9,000	100%
Western Tidewater Free Clinic	21,000	21,000	25,000	19%
Subtotal	129,934	129,934	170,934	32%
Total Local and Regional Organizations	\$ 912,626	884,010	966,277	9%

Isle of Wight County
Adopted FY 2017-18 Operating Budget
General Fund
Departmental Expenditure Detail

Debt Service

Bond Principal - General Fund	\$ 2,218,566	1,658,444	2,396,650	45%
Bond Principal - Schools	882,374	1,405,000	2,242,536	100%
Bond Interest - General Fund	2,202,375	2,044,857	2,359,518	15%
Bond Interest -Schools	1,349,876	1,570,436	2,072,530	100%
Existing PACE Interest	209,836	209,836	209,836	0%
Bond Coupon Handling Fees (Admin fees)	13,900	200,000	20,000	-90%
Total Debt Service	\$ 6,876,927	7,088,573	9,301,070	31%

Isle of Wight County
Adopted FY 2017-18 Operating Budget
General Fund
Departmental Expenditure Detail

Non-Departmental Expenses

Non-Departmental Expenses	2015-16 Actual	2016-17 Budget	2017-18 Adopted	% Change
Leave Compensation	-	10,000	-	-100%
Leave Compensation - FICA	1,907	7,650	-	-100%
VRS Retirement	(837)	100,000	-	-100%
Compnstn Plan Ph I (staff savings generated)	-	57,102	-	0%
Health Insurance Premium Incr.	1,015	-	-	0%
Contingency	65,047	100,000	400,000	300%
Legal/Administrative Contingency	-	185,211	-	0%
Unemployment Payments	31,653	95,000	45,000	-53%
Payment - Tax Relief	-	-	363,000	100%
Reserve: Cost Savings	5,779	-	-	0%
Sub-Total:	\$ 104,564	554,963	808,000	46%

Transfer to Other Funds:

Transfer to Grants (Local Cash Match)	\$ 29,464	142,000	142,000	0%
Transfer to Capital Projects (Pay-Go)	250,000	131,000	1,116,732	752%
Transfer to E911	888,123	1,156,962	430,172	4%
Transfer to Social Services	423,401	876,447	953,085	3%
Transfer to CSA	118,048	202,732	202,732	3%
Transfer to County Fair	40,345	-	-	0%
Transfer to Risk (WC/PropCas)	483,261	497,321	542,850	9%
Transfer to Technology Fund - Sale of Service	735,584	753,743	866,009	15%
Transfer to Public Utility Fund - Support	1,565,679	5,515,628	3,912,992	-29%
Sub-Total:	\$ 4,533,905	9,275,833	8,166,572	-12%

Isle of Wight County

Adopted FY 2017-18 Operating Budget

Emergency 911 Fund

Revenue

		2015-16 Actual	2016-17 Budget	2017-18 Adopted	% Change
Smithfield Communication Tax	\$	15,481	15,912	15,912	0%
Windsor Communication Tax		4,365	4,488	4,488	0%
State E911 Wireless Grant		94,170	93,000	93,000	0%
IOW Communication Tax (40% E911 Allocation per MOU)		-	-	503,200	0%
State Compensation Board Reimb to GF		130,147	-	133,161	0%
State Grant - RAD Emergency Program		5,000	-	5,000	0%
State Grant - PSAP Training		176,121	-	-	0%
Transfer from General Fund - Local Support	63.0%	888,123	1,156,962	430,172	-63%
Joint Service Support - Town of Smithfield	28.5%	168,486	232,167	194,601	-16%
Joint Service Support - Town of Windsor	8.5%	50,250	69,243	58,039	-16%

Total Revenue	\$	1,532,143	1,571,772	1,437,573	-9%
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Expenditure Summary

		2015-16 Actual	2016-17 Budget	2017-18 Adopted	% Change
Emergency 911 Services	\$	1,532,143	1,571,772	1,437,573	-9%
Total Expenditures	\$	1,532,143	1,571,772	1,437,573	-9%

Isle of Wight County
Adopted FY 2017-18 Operating Budget

Emergency 911 Fund

Budget Detail					
		2015-16	2016-17	2017-18	%
		Actual	Budget	Adopted	Change
Salaries and Wages	\$	636,335	749,065	685,077	-9%
Overtime		55,246	67,200	61,553	-8%
Part Time		23,927	37,901	34,716	-8%
FICA		52,266	65,344	59,773	-9%
VRS Retirement		66,964	67,116	61,383	-9%
Hospital/Medical		182,272	264,799	210,797	-20%
Group Life		7,521	9,813	8,975	-9%
457 Deferred Comp		3,885	4,200	4,200	0%
Professional Services		15,094	-	-	0%
Repair and Maintenance		118,558	102,896	128,000	24%
Utilities		6,438	6,550	6,800	4%
Telecommunications		8,218	14,619	14,619	0%
Lease/Rent of Equipment		41,904	42,048	20,664	-51%
Travel and Training		8,167	9,000	9,000	0%
RAD Emg Pg		5,000	-	5,000	0%
Dues and Association Memberships		856	927	925	0%
PSAP Training Grant ID160		176,121	-	-	0%
Office Supplies		2,905	3,000	3,000	0%
Uniforms & Wearing Apparel		1,699	5,600	5,600	0%
Other Operating Supplies		38,713	40,360	40,360	0%
Capital Outlay		2,720	4,000	4,000	0%
Transfer to Risk Fund - Sale of Service		5,070	5,070	18,099	257%
Transfer to Technology Fund - Sale of Service		72,264	72,264	55,033	-24%
Total Operating Expenditures	\$	1,532,143	1,571,772	1,437,573	-9%

Personnel Summary

Range	Class	2015-16	2016-17	2017-18
		Actual	Budget	Adopted
	Emergency Communications Manager	1.0	0.0	0.0
	Emergency Communications Supervisor	4.0	0.0	0.0
	IT Support Specialist II	1.0	1.0	1.0
	Lieutenant S O	0.0	1.0	1.0
	Senior Dispatcher	0.0	4.0	4.0
	Dispatcher - Local & Comp. Board	12.0	12.0	12.0
Number of Full-Time Positions		18.0	18.0	18.0

Isle of Wight County

Adopted FY 2017-18 Operating Budget

Social Services Fund

Revenue				
	2015-16 Actual	2016-17 Budget	2017-18 Adopted	% Change
Revenue from the State Govt.	\$ 653,845	801,674	898,145	12%
Revenue from the Federal Govt.	1,430,733	1,556,526	1,532,830	-2%
Miscellaneous	267	-	-	0%
Transfer from General Fund - Local Support	423,401	876,446	953,085	9%
Total Revenue	\$ 2,508,246	3,234,646	3,384,060	5%

Expenditure Summary				
	2015-16 Actual	2016-17 Budget	2017-18 Adopted	% Change
Social & Welfare Services	\$ 2,779,525	3,234,646	3,384,060	5%
Total Expenditures	\$ 2,779,525	3,234,646	3,384,060	5%

Isle of Wight County
Adopted FY 2017-18 Operating Budget

Social Services Fund

Budget Detail					
		2015-16 Actual	2016-17 Budget	2017-18 Adopted	% Change
Social & Welfare Services	\$	2,779,525	3,234,646	3,258,656	1%
IT Charges		-	-	105,993	100%
Risk Management Charges		-	-	19,411	100%
Total Operating Expenditures	\$	2,779,525	3,234,646	3,384,060	5%

Isle of Wight County

Adopted FY 2017-18 Operating Budget

Children's Services Act Fund

Revenue				
	2015-16 Actual	2016-17 Budget	2017-18 Adopted	% Change
Revenue from the State Govt.	\$ 91,476	226,565	226,565	0%
Transfer from General Fund - Local Support	118,048	202,732	202,732	0%
Total Revenue	\$ 209,524	429,297	429,297	0%

Expenditure Summary				
	2015-16 Actual	2016-17 Budget	2017-18 Adopted	% Change
Children's Services Act	\$ 209,524	429,297	429,297	0%
Total Expenditures	\$ 209,524	429,297	429,297	0%

Isle of Wight County
Adopted FY 2017-18 Operating Budget

Children's Services Act Fund

Budget Detail				
	2015-16 Actual	2016-17 Budget	2017-18 Adopted	% Change
CSA Contracted Services	209,524	384,137	384,137	0%
Administrative Support - Suffolk	-	45,160	45,160	0%
Total Operating Expenditures	\$ 209,524	429,297	429,297	0%

Isle of Wight County

Adopted FY 2017-18 Operating Budget

Public Utility Fund

Revenue				
	2015-16 Actual	2016-17 Budget	2017-18 Adopted	% Change
Water Connection Fees	\$ 1,246,200	140,000	280,000	100%
New Account Fee	16,260	15,000	15,000	0%
Administration Fee	3,049	50,000	3,000	-94%
Sewage Connection Fees	1,073,502	148,000	259,000	75%
Disconnect/Reconnect Fees	41,255	20,000	30,000	50%
Property Rental	27,775	27,773	27,775	0%
Interest Charges on Late Payments	11,757	10,000	9,236	-8%
Late Fee	15,198	14,000	15,000	7%
Sewage Collection Fees	1,239,536	1,482,000	1,482,000	0%
Sewage Treatment Fees	68,466	100,000	100,000	0%
Sale of Water	2,694,783	2,323,200	2,730,000	18%
Miscellaneous	69,556	27,775	31,000	12%
Inspection Fee	2,100	-	-	0%
Transfer from General Fund - Local Support	1,565,679	5,515,628	3,912,992	-29%
Total Revenue	\$ 8,075,116	9,873,376	8,895,003	-10%

Expenditure Summary				
	2015-16 Actual	2016-17 Budget	2017-18 Adopted	% Change
Public Utilities Fund - Administration	\$ 326,893	403,558	332,614	-18%
Public Utilities Fund - Sewer Services	501,433	711,848	837,406	18%
Public Utilities Fund - Water Services	5,073,795	5,429,851	5,557,596	2%
Public Utilities Fund - Nondepartmental	3,114,071	3,328,119	2,167,388	-35%
Total Expenditures	\$ 9,016,192	9,873,376	8,895,003	-10%

Isle of Wight County
Adopted FY 2017-18 Operating Budget

Public Utilities Fund - Administration

Budget Detail				
	2015-16 Actual	2016-17 Budget	2017-18 Adopted	% Change
Salaries and Wages	\$ 183,863	230,602	192,296	-17%
Part Time	-	20,000	-	100%
FICA	13,586	19,171	14,711	-23%
VRS Retirement	19,825	20,662	17,230	-17%
Hospital/Medical	41,371	61,206	55,492	-9%
Group Life	2,183	3,021	2,519	-17%
457 Deferred Comp	1,034	1,659	1,491	-10%
Professional Services	29,935	13,443	13,443	0%
Contracted Services	6,586	4,000	-	-100%
Advertising	466	500	500	0%
Fleet	701	2,105	2,105	0%
Postal Services	14,640	11,600	11,600	0%
Telecommunications	2,704	2,330	2,800	20%
Travel and Training	1,630	1,250	1,250	0%
Operating Expense	2,233	5,370	9,000	68%
Dues and Association Memberships	90	600	1,720	187%
Office Supplies	5,167	4,500	4,500	0%
Uniforms & Wearing Apparel	273	500	500	0%
Copier Costs	606	1,039	1,457	40%
Total Operating Expenses	\$ 326,893	403,558	332,614	-18%

Personnel Summary				
Range	Class	2015-16 Actual	2016-17 Budget	2017-18 Adopted
	Director of General Services	0.25	0.00	0.00
	Director of Utility Services	0.15	0.15	0.15
	PU Operations Manager	1.00	1.00	1.00
	Office Administrator	0.00	0.00	0.00
	Utility Services Coordinator	0.00	0.00	0.00
	Construction Manager	0.40	0.40	0.40
	Construction Inspector	0.40	0.40	0.40
	Sr. Utilities Acct Tech	1.00	1.00	1.00
	Water Quality Technician	1.00	1.00	0.00
	Utilities Acct Tech	0.00	0.00	0.00
	Administrative Assistant	1.00	1.00	1.00
Number of Full-Time Positions		5.20	4.95	3.95

Isle of Wight County
Adopted FY 2017-18 Operating Budget

Public Utilities Fund - Sewer Services

Budget Detail					
		2015-16 Actual	2016-17 Budget	2017-18 Adopted	% Change
Salaries and Wages	\$	180,956	229,069	287,170	25%
Overtime		12,141	15,300	15,759	3%
FICA		13,543	18,694	23,174	24%
VRS Retirement		8,461	16,336	21,416	31%
Hospital/Medical		60,880	103,080	117,010	14%
Group Life		2,065	3,001	3,762	25%
457 Deferred Comp		1,583	1,260	2,520	100%
Repairs and Maintenance		67,837	75,000	75,000	0%
Contracted Services		2,593	30,000	40,000	33%
Sewage Treatment Services		63,896	55,000	55,000	0%
Fleet		20,406	25,560	25,560	0%
Fleet Lease		-	5,900	12,300	100%
Utilities		51,496	60,000	58,000	-3%
Telecommunications		2,520	3,300	3,462	5%
Travel and Training		859	880	880	0%
Uniforms & Wearing Apparel		2,413	3,100	3,100	0%
Other Operating		9,123	13,198	20,018	52%
Recovered Expenses		-	-	20,000	0%
Dues & Association Memberships		661	670	775	16%
Capital Outlay		-	52,500	52,500	0%
Total Operating Expenses	\$	501,433	711,848	837,406	18%

Personnel Summary					
Range	Class	2015-16 Actual	2016-17 Budget	2017-18 Adopted	
	Pump Station Mechanic	2.0	1.0	1.0	
	Utility System Supervisor	0.0	0.0	1.0	
	Codes Compliance Inspector 1	1.0	1.0	1.0	
	Electronics Technician	1.0	1.0	1.0	
	Utility System Worker	2.0	3.0	3.0	
Number of Full-Time Positions		6.0	6.0	7.0	

Isle of Wight County
Adopted FY 2017-18 Operating Budget

Public Utilities Fund - Water Services

Budget Detail					
		2015-16 Actual	2016-17 Budget	2017-18 Adopted	% Change
Salaries and Wages	\$	158,878	186,857	259,525	39%
Overtime		9,550	10,200	20,600	102%
FICA		12,016	15,075	21,430	42%
VRS Retirement		5,842	16,742	23,253	39%
Hospital/Medical		47,199	70,176	84,367	20%
Group Life		1,827	2,448	3,400	39%
457 Deferred Comp		1,322	1,680	2,520	50%
Professional Services		53,196	4,038	4,000	-
Repairs and Maintenance		47,381	70,000	70,000	0%
Contracted Services		52,687	54,300	48,600	-10%
Fleet		18,498	39,820	39,820	0%
Fleet Lease		-	-	7,000	0%
Utilities		23,468	20,000	22,000	10%
Telecommunications		3,094	3,880	3,546	-9%
Travel and Training		843	880	1,620	84%
Dues and Association Memberships		67,321	54,970	54,575	-1%
Uniforms & Wearing Apparel		2,038	3,625	3,625	0%
Other Operating Expenses		12,339	12,115	13,000	7%
Recovered Expenses		-	-	10,000	0%
Bulk Water Purchase		1,418,470	1,428,373	1,456,940	2%
Water Supply Charges:					
WTWA Norfolk Water Contract		782,241	782,241	882,843	13%
WTWA Suffolk Water Contract		2,204,835	2,502,430	2,374,932	-5%
Capital Outlay		150,750	150,000	150,000	0%
Total Operating Expenses	\$	5,073,795	5,429,851	5,557,596	2%

Personnel Summary					
Range	Class	2015-16 Actual	2016-17 Budget	2017-18 Adopted	
	Water Quality Technician	0.0	0.0	1.0	
	Utility Systems Supervisor	1.0	1.0	1.0	
	Utilities System Mechanic	1.0	1.0	2.0	
	Utility System Worker	3.0	3.0	3.0	
	Utilities System Foreman	0.0	0.0	0.0	
Number of Full-Time Positions		5.0	5.0	7.0	

Isle of Wight County
Adopted FY 2017-18 Operating Budget

Public Utilities Fund - Nondepartmental

Budget Detail				
	2015-16 Actual	2016-17 Budget	2017-18 Adopted	% Change
Leave Compensation	\$ -	10,000	-	-100%
Leave Compensation - FICA	-	765	-	-100%
Unemployment Expense	1,184	5,000	2,500	-50%
Bad Debt Expense	-	3,000	3,000	0%
Depreciation	956,924	1,052,875	-	-100%
Contingency	-	200,000	200,000	0%
Bond Principal	184,060	158,300	165,232	4%
Bond Interest	1,531,249	1,567,303	1,561,431	0%
Cost Allocation	-	-	169,076	0%
Internal Service Charges - IT	87,436	87,436	18,064	-79%
Internal Service Charges - Risk Mgt	43,440	43,440	48,085	11%
Transfer to Capital Projects - "Pay-Go"	-	200,000	-	-100%
Total Operating Expenses	\$ 2,804,293	3,328,119	2,167,388	-35%

Isle of Wight County

Adopted FY 2017-18 Operating Budget

Technology Services Fund

Revenue				
	2015-16 Actual	2016-17 Budget	2017-18 Adopted	% Change
GF - Sale of Service	\$ 735,584	753,743	866,009	15%
E911 - Sale of Service	72,264	72,264	55,033	-24%
Public Utilities - Sale of Service	87,436	87,436	18,064	-79%
Stormwater - Sale of Service	93,978	93,978	32,073	-66%
Risk - Sale of Service	1,027	1,027	-	-100%
Sale of Service - Smithfield Tourism	8,831	8,831	1,570	-82%
Economic Development - Sale of Service	-	-	1,000	0%
Social Services - Sale of Service	-	-	105,993	0%
Total Revenue	\$ 999,120	1,017,279	1,079,742	6%

Expenditure Summary				
	2015-16 Actual	2016-17 Budget	2017-18 Adopted	% Change
Technology Services	\$ 985,157	1,017,279	1,079,742	6%
Total Expenditures	\$ 985,157	1,017,279	1,079,742	6%

Isle of Wight County
Adopted FY 2017-18 Operating Budget

Technology Services Fund

Budget Detail					
		2015-16 Actual	2016-17 Budget	2017-18 Adopted	% Change
Salaries and Wages	\$	418,127	452,429	423,459	-6%
Overtime		842	-	-	0%
Part Time		15,369	-	25,750	0%
FICA		30,811	34,611	34,364	-1%
VRS Retirement		26,890	40,538	37,942	-6%
Hospital/Medical		69,882	100,728	83,062	-18%
Group Life		4,637	5,927	5,547	-6%
457 Deferred Comp		2,520	2,940	2,520	-14%
Professional Services		11,680	21,258	21,258	0%
Repair and Maintenance		4,160	15,000	15,000	0%
Computer Software Maint Services		257,872	277,057	335,784	21%
Postal Services		106	100	0	-100%
Telecommunications		7,573	5,552	5,552	0%
Travel and Training		2,694	8,000	8,000	0%
Office Supplies		2,360	3,000	1,300	-57%
Fleet		100	-	-	0%
Copier cost		954	-	204	0%
Capital Outlay		93,369	47,500	80,000	68%
Depreciation		32,572	-	-	-
Transfer to Risk Fund - Sale of Service		2,639	2,639	-	-100%
Total Operating Expenses	\$	985,157	1,017,279	1,079,742	6%

Personnel Summary

Range	Class	2015-16 Actual	2016-17 Budget	2017-18 Adopted
	Director of Information Technology	1.0	1.0	1.0
	Network Manager	1.0	1.0	1.0
	Web Coordinator	1.0	1.0	1.0
	GIS Manager	1.0	1.0	1.0
	Systems Analyst	1.0	0.0	1.0
	IT Support Specialist II	0.0	1.0	0.0
	Information Services Specialist	1.0	1.0	1.0
	GIS Technician	1.0	1.0	1.0
	IT Support Specialist I	1.0	1.0	1.0
Number of Full-Time Positions		8.0	8.0	8.0

Isle of Wight County

Adopted FY 2017-18 Operating Budget

Risk Management Fund

Revenue				
	2015-16 Actual	2016-17 Budget	2017-18 Adopted	% Change
GF - Sale of Service	\$ 483,261	497,321	542,850	9%
E911 - Sale of Service	5,070	5,070	18,099	257%
Public Utilities - Sale of Service	43,440	43,440	48,085	11%
Stormwater - Sale of Service	4,451	4,763	12,218	157%
Technology - Sale of Service	2,639	2,639	-	-100%
Social Services - Sale of Service	-	-	19,411	100%
Sale of Service - Smithfield Tourism	1,070	1,070	2,192	105%
Miscellaneous	55,951	-	-	0%
Total Revenue	\$ 595,882	554,303	642,855	16%

Expenditure Summary				
	2015-16 Actual	2016-17 Budget	2017-18 Adopted	% Change
Risk Management (WComp/Property/Central Training)	\$ 534,906	554,303	642,855	16%
Total Expenditures	\$ 534,906	554,303	642,855	16%

Isle of Wight County
Adopted FY 2017-18 Operating Budget

Risk Management Fund

Budget Detail					
		2015-16 Actual	2016-17 Budget	2017-18 Adopted	% Change
Salaries and Wages	\$	53,684	53,530	55,136	3%
FICA		5,044	4,095	4,218	3%
VRS Retirement		3,671	4,796	4,796	0%
Group Life		620	701	722	3%
Workers Comp		157,675	187,930	220,122	17%
457 Deferred Comp		420	420	420	0%
Repair & Maintenance		762	2,017	2,017	0%
Postal Services		-	20	20	0%
Professional services		-	-	61,500	100%
Insurance Premiums - Line of Duty		69,963	83,285	77,275	-7%
Insurance Premiums - Property		71,183	69,519	69,677	0%
Insurance Premiums - Motor Vehicle		79,110	84,803	81,452	-4%
Insurance Premiums - Surety Bonds		775	775	775	0%
Insurance Premiums - Public Officials Liability		5,354	5,354	5,354	0%
Insurance Premiums - General Liability		14,620	16,521	16,961	3%
Travel and Training		6,222	6,300	6,300	0%
A&S Inmate Trustee		-	-	2,500	100%
Operating Expense		477	500	500	0%
Dues & Memberships		-	-	400	100%
Claims Payments - Deductibles		6,500	30,910	30,910	0%
Claims Paid		55,951	-	-	0%
Health & Wellness		1,778	1,500	1,500	0%
Office Supplies		70	300	300	0%
Transfer to Technology Fund - Sale of Service		1,027	1,027	-	-100%
Total Operating Expenses	\$	534,906	554,303	642,855	16%

Personnel Summary

Range	Class	2015-2016 Actual	2016-17 Budget	2017-18 Adopted
	Risk Management Coordinator	1.0	1.0	1.0
Number of Full-Time Positions		1.0	1.0	1.0

Isle of Wight County

Adopted FY 2017-18 Operating Budget

County Fair Fund

Revenue				
	2015-16 Actual	2016-17 Budget	2017-18 Adopted	% Change
Space Rental - Concessions	\$ 20,675	12,500	13,600	9%
Space Rental - Arts & Crafts	4,684	4,000	4,834	21%
Space Rental - Commercial	12,574	12,650	9,580	-24%
Space Rental - Non-profit	1,489	500	917	83%
Equipment Rental	-	1,000	-	0%
Midway Commissions	31,681	45,000	22,270	-51%
Fees - Competition	1,408	1,500	389	-74%
Fees - Pageant	(65)	6,000	195	-97%
Fees - Seafood Fest	13,530	15,000	11,990	-20%
Sales - Beer	22,752	27,500	24,772	-10%
Sales - Ice	1,620	3,000	1,885	-37%
Sales - Admissions	167,485	200,000	191,894	-4%
Sales - Motor Sport Admissions	-	31,550	24,599	-22%
Sales - Concert Tickets	-	2,000	-	-100%
Truck & Tractor	18,573	-	-	0%
Advance Ticket Commissions	7,992	-	10,775	0%
Fees - Car Show	140	1,500	765	-49%
Corporate Sponsors	29,700	27,637	38,135	38%
Fundraising	1,549	8,000	799	-90%
Miscellaneous	200	-	-	0%
Transfer from General Fund - Local Support	40,345	-	-	0%
Total Revenue	\$ 376,332	399,337	357,399	0%

Expenditure Summary				
	2015-16 Actual	2016-17 Budget	2017-18 Adopted	% Change
County Fair Operations	\$ 376,332	399,337	357,399	-11%
Total Expenditures	\$ 376,332	399,337	357,399	-11%

Isle of Wight County
Adopted FY 2017-18 Operating Budget

County Fair Fund					
Budget Detail					
		2015-16 Actual	2016-17 Budget	2017-18 Adopted	% Change
Overtime	\$	21,021	17,340	21,980	27%
FICA		1,546	1,327	1,681	27%
Professional Services		2,186	-	-	0%
Marketing		30,092	28,750	33,750	17%
Postal Services		113	100	500	400%
Lease/Rent of Equipment		63,207	56,000	56,000	0%
Travel and Training		7,212	3,000	6,000	100%
Operating Expenses		59,236	60,350	44,537	-26%
Dues and Association Memberships		300	250	250	0%
Office Supplies		97	1,000	200	-80%
Pageant Expense		925	20,170	5,000	-75%
Entertainment		150,768	156,050	140,000	-10%
Concessions		2,650	3,000	3,000	0%
4-H Awards		1,778	3,000	3,000	0%
Sponsorships/Books		2,305	1,500	-	-100%
Prepays & Deposits		-	3,000	3,000	0%
Car Show		1,283	2,000	2,000	0%
Fundraising		3,513	8,000	3,000	-63%
Seafood Fest		15,312	14,500	14,500	0%
Demolition Derby		-	8,000	7,000	-13%
Truck & Tractor Pull		12,788	12,000	12,000	0%
Total Operating Expenditures	\$	376,332	399,337	357,399	-11%

Isle of Wight County

Adopted FY 2017-18 Operating Budget

Stormwater Management Fund

Revenue				
	2015-16 Actual	2016-17 Budget	2017-18 Adopted	% Change
Stormwater Utility Fee	\$ 1,672,684	1,637,208	1,228,000	-25%
Stormwater Technology	4,031	-	3,500	0%
Interest Earnings	6,640	-	-	0%
Permit and Inspection Fees	141,812	70,000	100,000	43%
Erosion & Sediment	2,380	-	-	0%
VSMP Permit-State	7,663	-	-	0%
Miscellaneous	840	-	-	0%
State Grant Revenue - Heritage Park SLAF	149,812	-	-	0%
VSMP - Local	1,944	-	-	0%
Use of Fund Balance	-	-	320,930	100%
Total Revenue	\$ 1,987,806	1,707,208	1,652,430	-3%

Expenditure Summary				
	2015-16 Actual	2016-17 Budget	2017-18 Adopted	% Change
Stormwater Management Services	\$ 820,321	1,707,208	1,652,430	-3%
Total Expenditures	\$ 820,321	1,707,208	1,652,430	-3%

Isle of Wight County
Adopted FY 2017-18 Operating Budget

Stormwater Management Fund

Budget Detail					
		2015-16 Actual	2016-17 Budget	2017-18 Adopted	% Change
Salaries and Wages	\$	423,483	508,356	474,364	-7%
FICA		30,495	38,889	36,289	-7%
VRS Retirement		22,801	45,549	42,503	-7%
Hospital/Medical		88,687	129,356	122,207	-6%
Group Life		4,988	6,659	6,214	-7%
457 Deferred Comp		2,952	3,843	3,360	-13%
Professional Services		94,215	40,000	150,000	275%
Contracted Servicees		-	18,000	50,000	178%
HRPDC Stormwater Management Fees		6,514	6,514	9,500	46%
Advertising		-	1,000	1,000	0%
Peanut Soil & Water Conservation Board Agricultural		-	-	8,000	100%
Fleet		(2,974)	15,080	15,080	0%
Fleet Lease		5,876	5,900	5,900	0%
Postal Services		350	3,000	3,000	0%
Telecommunications		4,535	3,319	4,800	45%
Travel and Training		8,660	4,500	6,500	44%
Dues and Association Memberships		1,300	2,250	2,100	-7%
Office Supplies		4,061	4,000	2,000	-50%
Uniforms		614	1,095	845	-23%
Other Operating		8,268	6,750	6,575	-3%
VSMP (State Rev Pass-thu)		6,826	-	-	0%
Copier Costs		606	1,039	3,902	276%
Depreciation		7,757	-	-	0%
Interest payment		357	-	-	0%
Cost Allocation		-	-	59,000	100%
Furniture and Fixtures		1,520	-	-	0%
Transfer to Risk Fund - Sale of Service		4,451	4,763	12,218	157%
Transfer to Technology Fund - Sale of Service		93,978	93,978	32,073	-66%
Transfer to Capital Fund		-	390,000	595,000	53%
Designated for Stormwater Capital		-	373,369	-	-100%
Total Operating Expenditures	\$	820,320	1,707,208	1,652,430	-3%

Personnel Summary

Range	Class	2015-16 Actual	2016-17 Budget	2017-18 Adopted	% Change
	Administrative Asst.	1.00	1.00	1.00	
	Director of General Services	0.25	0.00	0.00	
	Ass. Dir. of General Services	0.00	0.85	0.00	
	Director of Utility Services	0.85	0.00	0.85	
	Capital Projects Engineer	1.00	1.00	1.00	
	Construction Manager (Report to PWA)	0.15	0.15	0.15	
	Construction Inspector (Report to PWA)	0.15	0.15	0.15	
	Deputy Clerk III	1.00	1.00	1.00	
	Engineering & Environmental Tech.	2.00	2.00	2.00	
	Environmental Program Manager	1.00	1.00	1.00	
	Stormwater Engineer	1.00	0.00	1.00	
	Stormwater Technician	1.00	0.00	1.00	
	E & S Engineer	0.00	1.00	0.00	
	Fiscal Assistant	1.00	1.00	0.00	
	Engineer	0.00	1.00	0.00	
Number of Full-Time Positions		10.40	10.15	9.15	

Isle of Wight County

Adopted FY 2017-18 Operating Budget

Capital Projects Fund

Revenue			
	2016-17 Budget	2017-18 Adopted	% Change
General Fund (County Pay-Go)	\$ 131,000	749,300	472%
Transfer from General Fund (School Capital Maint)	250,000	-	-100%
Transfer from Public Utility Fund (Pay-Go)	200,000	-	-100%
Transfer from Stormwater Fund (Pay-Go)	390,000	272,194	-30%
General Obligation Bond Proceeds	-	8,000,000	100%
General Obligation Bond - Unspent Proceeds	-	2,772,700	100%
Public Utility Bond Proceeds	-	1,400,000	100%
Proffer Revenues	-	750,000	100%
Grants - SLAF	-	225,000	100%
Grants and Donations	-	500,000	100%
Grants - Transptn VDOT	2,741,000	-	-100%
Public/Private Project Contributions - Transptn SF Town	1,650,000	-	-100%
Miscellaneous Revenue - Public Safety Radio System	150,000	-	-100%
Fund Balance - General Fund	425,000	1,308,000	208%
Fund Balance - Stormwater	-	322,806	100%
Fund Balance - Capital Project Fund	2,350,000	-	-100%
Total Revenue	\$ 8,287,000	16,300,000	97%

Expenditure Summary			
	2016-17 Budget	2017-18 Adopted	% Change
Capital Projects Expenditures	\$ 8,287,000	16,300,000	97%
Total Expenditures	\$ 8,287,000	16,300,000	97%

Isle of Wight County
Adopted FY 2017-18 Operating Budget

Capital Projects Fund				
Budget Detail				
		2016-17 Budget	2017-18 Adopted	% Change
Parks & Rec	Capital Maintenance	\$ 31,000	50,000	61%
	Tyler's Beach Development	-	180,000	100%
	Nike Park Pavement Repair	-	70,000	100%
	Heritage Park Restrooms and Rodeo	-	355,000	100%
Public Buildings	Capital Maintenance	100,000	300,000	200%
Public Safety	Fire/EMS Apparatus Replacements	-	400,000	100%
	Public Safety - Medic Unit	125,000	-	-100%
	Radio Communications System	150,000	8,000,000	5233%
Schools	Schools Capital Maintenance - Replenish Fund FY17	250,000	-	-100%
	Roof Repairs	-	2,700,000	100%
Transportation	Multimodal WSES Sidewalk	841,000	-	-100%
	Multimodal Nike Pk Trail Ph. 2 (VDOT/Town SF)	3,100,000	-	-100%
	Road Reconstr. Rt 620/Broadwater (VDOT 6 yr imprvmt)	450,000	-	-100%
	Turner Drive Turn Lane	-	500,000	100%
Economic Development	STH Intermodal Park Pad Site	300,000	1,500,000	400%
Stormwater	Stormwater BMP Projects	50,000	450,000	800%
	Stormwater Retrofit Projects	290,000	-	-100%
	Stormwater Capital Maintenance	50,000	50,000	100%
	Watershed Implementation Planning Phase III/Master Plan	-	100,000	100%
	Database Upgrades - Energov	-	220,000	100%
Utilities	Sewer Capital Maintenance	50,000	50,000	0%
	Water Capital Maintenance	150,000	200,000	33%
	Rt 10 Water Extension	2,000,000	400,000	-80%
	Rt 10 Water Infrastructure Project	350,000	-	-100%
	Lawnes Pt Ext to Rushmere Shores	-	750,000	100%
Other	Capital Contingency	-	25,000	100%
Total Operating Expenses		\$ 8,287,000	16,300,000	97%

Isle of Wight County

Adopted FY 2017-18 Operating Budget

Grants Fund

Revenue				
	2015-16 Actual	2016-17 Budget	2017-18 Adopted	% Change
Transfer from General Fund - Local Support	\$ 29,464	142,000	142,000	0%
HOME Annual Allocation	56,363	57,314	57,314	0%
Total Revenue	\$ 85,827	199,314	199,314	0%

Expenditure Summary				
	2015-16 Actual	2016-17 Budget	2017-18 Adopted	% Change
Grants Operating Expenditures	\$ 56,363	199,314	199,314	0%
Total Expenditures	\$ 56,363	199,314	199,314	0%

Isle of Wight County
Adopted FY 2017-18 Operating Budget

Grants Fund				
Budget Detail				
	2015-16 Actual	2016-17 Budget	2017-18 Adopted	% Change
Local Cash Match Requirements	\$ -	142,000	142,000	0%
HOME Grant Allocation:	56,363	57,314	57,314	0%
Total Operating Expenses	\$ 56,363	199,314	199,314	0%

Isle of Wight County

Adopted FY 2017-18 Operating Budget

School Operating Fund

Revenue				
	2015-16 Actual	2016-17 Budget	2017-18 Adopted	% Change
State / Federal / Other	\$ 29,830,418	33,944,090	34,710,273	2%
Transfer from General Fund - Local Support	25,366,670	25,894,264	25,178,434	-3%
Total Revenue	\$ 55,197,088	59,838,354	59,888,707	0%

Expenditure Summary				
	2015-16 Actual	2016-17 Budget	2017-18 Adopted	% Change
School Operating Expenditures	\$ 57,703,298	59,838,354	59,888,707	0%
Total Expenditures	\$ 57,703,298	59,838,354	59,888,707	0%

Isle of Wight County
Adopted FY 2017-18 Operating Budget

School Operating Fund					
Budget Detail					
		2015-16 Actual	2016-17 Budget	2017-18 Adopted	% Change
Instruction	\$	42,197,377	44,618,757	43,981,012	-1%
Administration, Attendance & Health		2,285,752	2,344,472	2,383,755	2%
Pupil Transportation		3,403,033	3,631,463	3,651,382	1%
Operation and Maintenance		4,945,036	5,056,868	5,000,474	-1%
Food Services		2,011,332	2,094,749	2,100,617	0%
Technology		2,860,768	2,092,045	2,335,523	12%
Transfer to CF-Capital Maint.		-	-	-	0%
Debt Service - ESCO building improvements		-	-	435,944	100%
Miscellaneous		-	-	-	0%
Total Operating Expenses	\$	57,703,298	59,838,354	59,888,707	0%



ISLE OF WIGHT COUNTY, VIRGINIA

ADOPTED OPERATING & CAPITAL BUDGET • FISCAL YEAR 2017-2018