

# ADOPTED OPERATING & CAPITAL BUDGET FISCAL YEAR 2018-2019



ISLE OF WIGHT  
COUNTY, VIRGINIA





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**County of Isle of Wight  
Virginia**

For the Fiscal Year Beginning

**July 1, 2017**

*Christopher P. Morill*

Executive Director



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**Isle of Wight County**  
**FY 2018-19 Operating & Capital Budget**

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# COUNTY ADMINISTRATOR'S MESSAGE



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The Honorable Board of Supervisors  
Isle of Wight County, Virginia

Honorable Members of the Board:

I am pleased to submit the FY 2018-19 budget for Isle of Wight County to the Board of Supervisors and our citizens. This Budget was prepared to meet the needs of a growing community 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 2018-19 budget is notable for the fact that for the fifth 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 decrease to \$1.75.

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.

The General Fund budget totals \$74,460,860. The largest source of these funds is from General Property taxes (\$55 million) or 74% of the budget. The largest uses of County funds are for Education (\$26.4 million, 36%), Public Safety (\$11.3 million, 15%), and Debt Service (\$11.9 million, 16%). 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 CY2017 remained level with CY2016. There were 172 housing starts in 2017 which was the same as the previous year; however, commercial development and construction remains minimal. A 1% change in assessments is forecast for FY 2019 with revenue growth of \$376,000.

**Personal Property – Motor Vehicles** – The value of motor vehicles continues to rise, especially with new trucks. In 2017, the average sale price of new trucks in Isle of Wight County was \$25,600 compared with new cars at \$17,000. A 7.6% growth is forecast for FY 2019.

**Machinery & Tools Tax** – Modest growth in the amount of 1% of assessments for the M&T tax is expected to generate an additional \$86,000.

**Public Service Corporation Taxes** - This category over the past 5 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 \$42,000.

**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 an increase of \$1,094,300 in local funds for the Schools operating budget. \$715,830 was included in debt service in the current year to finance \$7.9 million in improvements at Smithfield High School and Windsor High School for enhanced Career & Technical Program options for students.

**Public Safety** – The budget continues the replacement schedule for Sheriff’s Office vehicles by leasing 8 new vehicles. The new E911 radio system is scheduled to be completed and operational in the first half of the year.

**Assessment** – A \$254,000 increase is included to complete the upcoming general re-assessment of real estate in FY 2020.

**Public Works** – Tipping fees for disposal of the County’s solid waste dropped to \$62/ton which resulted in \$810,000 in savings. Other one-time costs in FY2018 related to the change in our generator maintenance program will produce budget savings of \$235,000 in FY2019.

**Debt Service** - A \$2.4 million increase in debt payments is required to fund planned increases in the debt payment schedule. This was due to a restructuring of the County’s debt during the recession.

**Staff Compensation** – A 2% general wage increase is included for County employees plus an additional 1% for performance increases.

### **Significant Changes**

The most significant changes in this year’s budget are in the areas of Debt Service, Schools, and Solid Waste disposal. Debt Service is increasing by \$2.4 million due to planned increases in the debt payment schedule. After no increase in the School budget for FY 2018, a proposed \$1,094,300 increase for School operating expenses is included in this year’s budget. Isle of Wight County is a member of the Southeastern Public Service Authority (SPSA) which handles solid waste disposal for 8 localities. SPSA has reduced its tipping fees from \$120/ton to \$62/ton effective July 1, 2018. This change in tipping fees has enabled us to reduce our solid waste budget by \$810,000.

## **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 2% general wage increase to keep us from falling behind our peer jurisdictions as we compete for the best and brightest along with a 1% performance increase to reward those employees who excel at their jobs.

The County Health Plan experienced an increase of 5% in total costs. Given the salary increase that is proposed, we are moving towards a more balanced County/Employee cost sharing plan for health insurance. Employee premiums for FY2019 will include the overall increase in health insurance costs, while still providing employees with a choice of 4 health insurance options.

## **Fleet Upgrades**

In addition to new vehicles for the Sheriff's department, a total of 7 other vehicles are proposed to replace aging or high mileage vehicles in the following departments: Administration, Solid Waste, Economic Development, Parks and Recreation, and Animal Control.

## **Capital Budget**

Consistent with the Board's adoption of the FY2019-28 Capital Improvements Program, a Capital Budget of \$5.3 million is included to move various capital projects forward. Significant capital expenditures include HVAC upgrades at Smithfield High School and roof repairs (\$1.8 million); transportation improvements (\$0.5 million); and construction of a new Route 10 water line (\$1.7 million).

Additionally, the Capital Budget provides continued support for the County's volunteer emergency response organizations. 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

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## COUNTY ORGANIZATION AND INFORMATION



# ISLE OF WIGHT COUNTY

## *Board of Supervisors*

*FY2018-19*



Rudolph Jefferson  
Chairman  
Hardy District  
Term: 12/31/21



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



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



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



Don G. Rosie, II  
Carrsville District  
Term: 12/31/21



## Mission

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

## Strategic Priorities

### **Effective Governance and Community Partnerships**

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

### **Economic Well-Being and Quality of Life**

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

### **Managing Growth and Change**

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

### **Funding the Future**

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



## Long-Term Financial Plan

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### *Strategic Direction: Funding the Future*

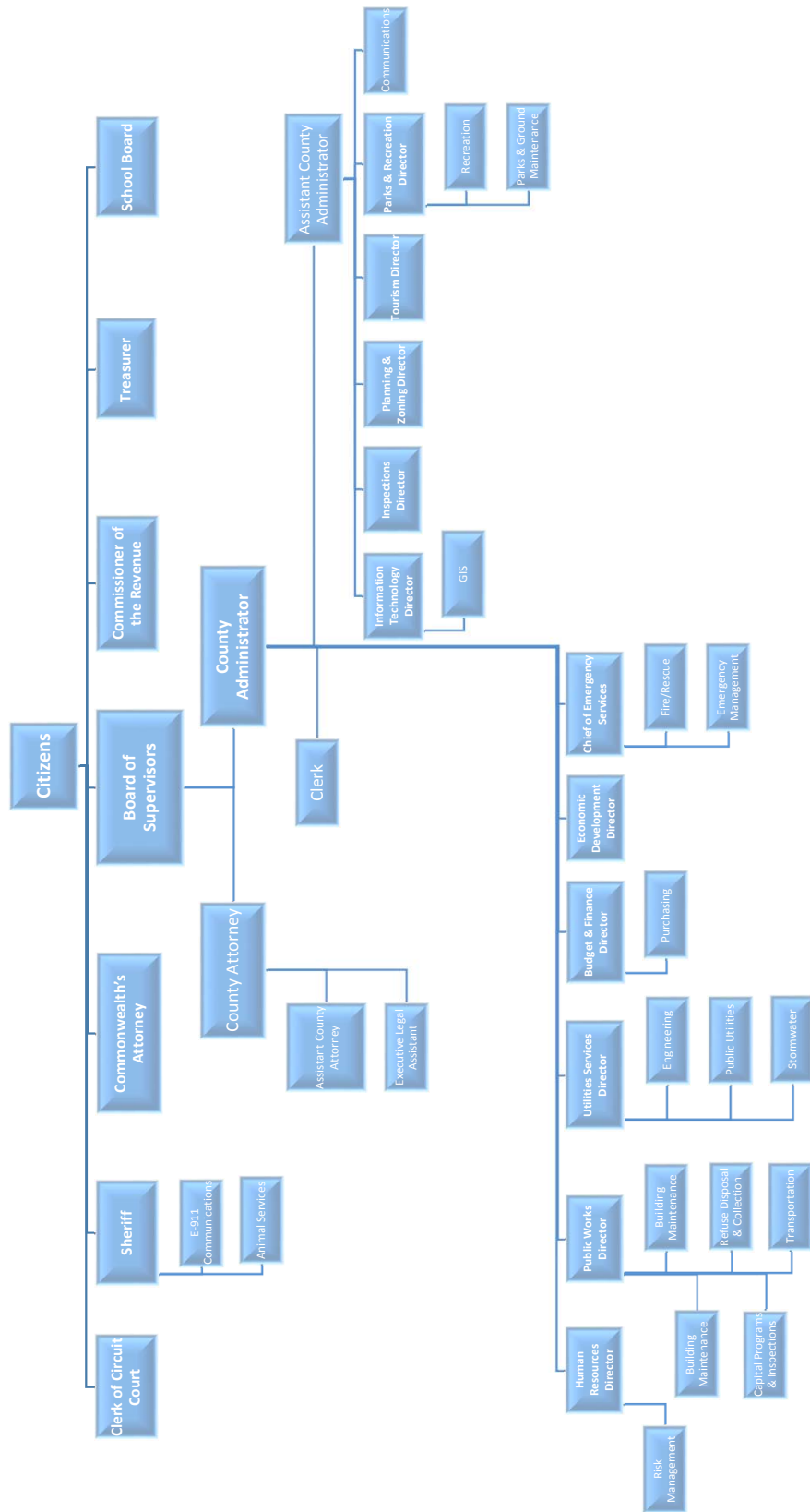
1. Examine possible sources of funding for solid waste refuse collection and disposal as a contingency per the Southeastern Public Service Authority (SPSA).
2. Consider developing a bi-annual budgeting and financial planning process.
3. Develop/refine fiscal forecast model for County programs and services.
4. Commission a study to examine County staffing needs and determine ways to enhance employee performance.
5. Commit, as funding allows, to provide County staff with training opportunities designed to improve performance.
6. Develop a Courthouse/Government Center amenity, as funding allows, such as a gazebo or sheltered area for outdoor use by staff members.
7. Examine the feasibility of bringing higher education off-campus training to the Isle of Wight County Government Center for staff development and education training opportunities.

In adopting the motto of “A Community of CHOICE, that CARES, the Board of Supervisors set priorities for the County to include:

- Making Isle of Wight County a community people choose to be a part of;
- Accountability at all levels of governance
- Preservation of the County’s Rural Heritage
- Developing a culture of excellence
- Providing exceptional customer service



## Isle of Wight County Organizational Chart





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## COMMUNITY PROFILE

### County Government

The County of Isle of Wight is organized under the county manager form of government with a governing body comprised of a five member board of supervisors elected by the citizens of the County's voting districts: Carrsville, Hardy, Newport, Smithfield, and Windsor. A chairman and vice chairman of the board are appointed by the members of the board of supervisors at the board's annual organizational meeting held each January. A county administrator is appointed by the board of supervisors to manage the daily operations of the county government. The County provides a wide array of services including public safety, health and welfare, parks and recreation, community development, stormwater, and public utilities. The County has 255 full-time employees. The County also appropriates funds to the Isle of Wight County School Board for the operation of the County's public school system.

### History

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

Isle of Wight County has a rich history that pre-dates its formal establishment in 1634. The County provided fertile farmland and hunting opportunities for its Native American inhabitants prior to the first English settlement in 1619. During the 17th century, shortly after establishment of the settlement at Jamestown in 1607, English settlers explored and began settling the areas adjacent to Hampton Roads. Captain John Smith in 1608 crossed the James River and obtained fourteen bushels of corn from the Native American inhabitants, the Warrosquyoackes or Warraskoyaks. They were a tribe of the Powhatan Confederacy, who had three towns in the area of modern Smithfield. The Warraskoyaks were driven off from their villages in 1622 and 1627, as part of the reprisals for the Great Massacre of 1622.

The first English plantations along the south shore within present-day Isle of Wight were established by Puritan colonists, beginning with that of Christopher Lawne in May 1628. Several members of the Puritan Bennett family also came to settle the area, including Richard Bennett who led the Puritans to neighboring Nansemond in 1635, and later became governor of the Virginia Colony.

By 1634, the Colony consisted of eight shires or counties with a total population of approximately 5,000 inhabitants. One of these was Warrosquyoake Shire, an Anglicization of the indigenous name, which was renamed Isle of Wight County in 1637, after the island off the south coast of England of the same name. The name was probably changed because the Isle of Wight had become the home of some of the principal colonists, namely the families of Richard Bennett, Thos. Spain,

## COMMUNITY PROFILE

Christopher Lawne, and James Peterson (among others), though the Native American name went through multiple Anglicizations, eventually also being known as "Warwicke Squeake" among the local inhabitants.

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

In 1732 a considerable portion of the southwestern part of the original shire was added to Brunswick County; and in 1748 the entire county of Southampton was carved out of it. During the American Civil War, Company F of the 61st Virginia Infantry of the Confederate Army was called the "Isle of Wight Avengers."

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

### Community Attractions

#### Historic St. Luke's Church

Historic Saint Luke's Church, circa 1632, is located four miles south of Smithfield's Historic District. It is the oldest existing church of English foundation in America and is this country's only surviving original brick Gothic church.



#### The Arts Center @ 319

The Arts Center @ 319, co-located with the Smithfield Visitor Center, exhibits the works of local and regional artists in multiple shows throughout the year. The Arts Center also hosts working studios for eight resident artists, a gift shop that features creations by its member artists and an arts classroom. Visitors are encouraged to interact with the resident artists as new works are being created.





## COMMUNITY PROFILE

### Isle of Wight County Museum

Interpreting local history, the museum's exhibits include prehistoric fossils, the Civil War, Native American and Colonial artifacts, a country store and the museum's most notable artifact - the world's oldest, edible cured ham.



### Historic Fort Huger

Historic Fort Huger, the "Gateway to the Confederate Capital," is located in the northern reaches of Isle of Wight County off route 10 and 8 miles from downtown Smithfield. View the ghost fleet on the James River, take the self-guided walking tour through the new trails and see the cannon mounted along the edges of the fort. Fort Huger is listed on the National Register of Historic Places.



### Boykins Tavern Museum

Named after Major Francis Boykin, who served as a lieutenant with Patrick Henry and later camped with George Washington at Valley Forge. He inherited this land in 1780, as well as the house that had stood there since 1762. A smart businessman, he donated land for the Isle of Wight Courthouse of 1800 and even helped pay for the original courthouse, which is still standing and being used today, as well as the new jail. His tavern was conveniently located right next door for meals and refreshments needed by court officers and personnel, curious observers and travelers.



## COMMUNITY PROFILE

### **Nike Ajax Missile Site N-75**

The former Nike-Ajax missile base is now home to the Isle of Wight County Parks and Recreation Department. Many buildings still stand including the barracks, mess hall, administration and recreation building and officer/non-commissioned officer family housing. Visitors can also see the fueling area and concrete slabs that mark the location of the underground missile magazines. The site is now a park featuring softball and soccer fields, basketball, volleyball, and tennis courts, picnic areas, nature and mountain bike trails, skate park, playgrounds, senior center, and recreation hall.



### **Farms of Isle of Wight County**

Isle of Wight County is home to numerous farms offering locally grown fresh produce. Farm Tours are coordinated by the Isle Wight/Smithfield Visitors Center. Get lost in a pumpkin maze, bump along on a hay ride, touch the soft wool of an alpaca, or simply enjoy the natural beauty of the rural setting.



### **LOVEwork in Smithfield**

Smithfield and Isle of Wight County officials dedicated their very own LOVEwork sculpture at the Smithfield Center. LOVEwork is a statewide branding initiative sponsored by Virginia Tourism Corp. and designed to promote family-friendly vacation experiences in Virginia and the “Virginia is for Lovers” message.



# COMMUNITY PROFILE

## Statistical Information

### Principal Employers

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

Source: Virginia Employment Commission

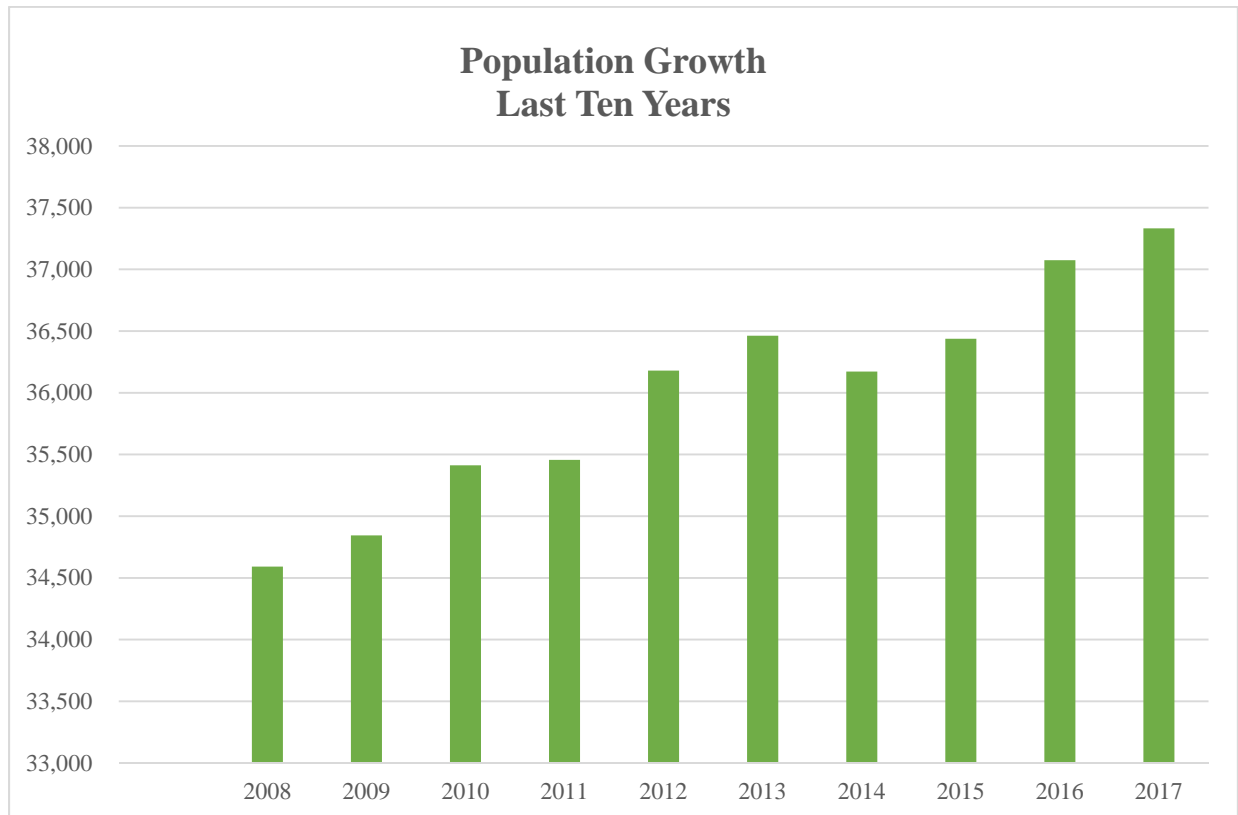
### Employment by Industry

	Employees	%
Manufacturing	3,154	31.4%
Accommodation & Food Services	857	8.5%
Retail Trade	836	8.3%
Health Care & Social Assistance	650	6.5%
Transportation & Warehousing	518	5.2%
Construction	484	4.8%
Administrative, Support, Waste Mgt & Remediation	437	4.4%
Other Services (Except Public Administration)	414	4.1%
Professional, Scientific & Technical Services	358	3.6%
Management of Companies & Enterprises	267	2.7%
Agriculture, Forestry, Fishing & Hunting	237	2.4%
Finance & Insurance	211	2.1%
Real Estate, Rental & Leasing	75	0.7%
Arts, Entertainment and Recreation	61	0.6%
Other (less than 50 employees)	38	1.9%
<b>Public Sector</b>		
Government (Federal , State, Local)	1,462	14.0%

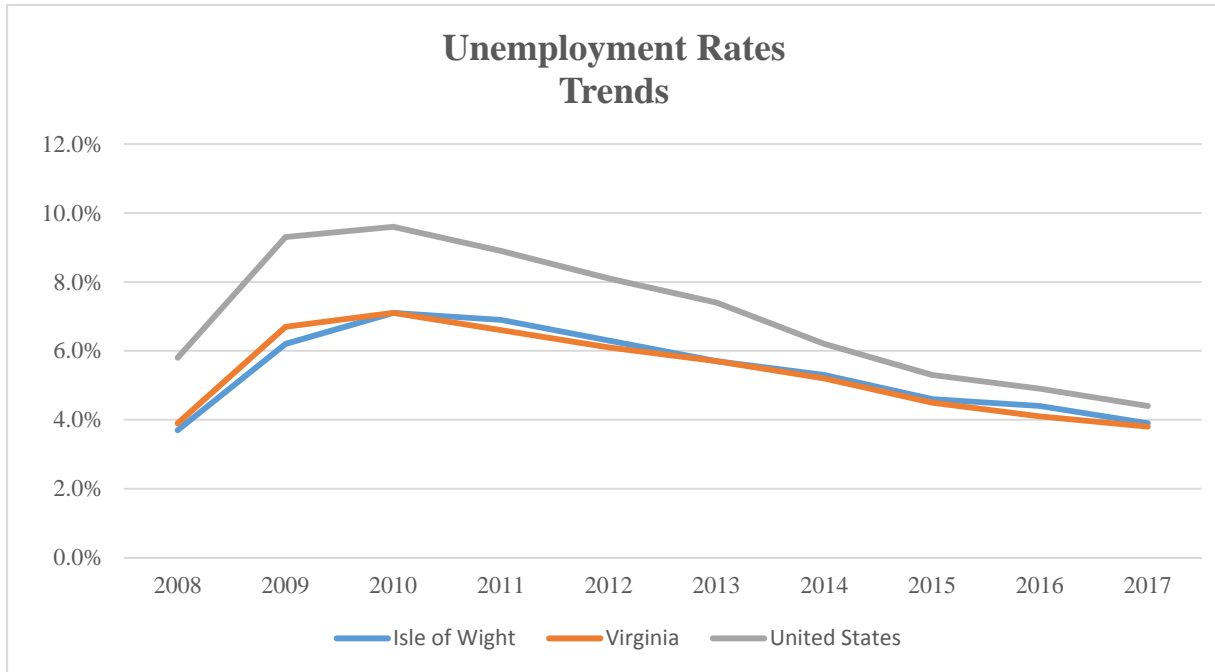
## COMMUNITY PROFILE

### Principal Real Estate Taxpayers

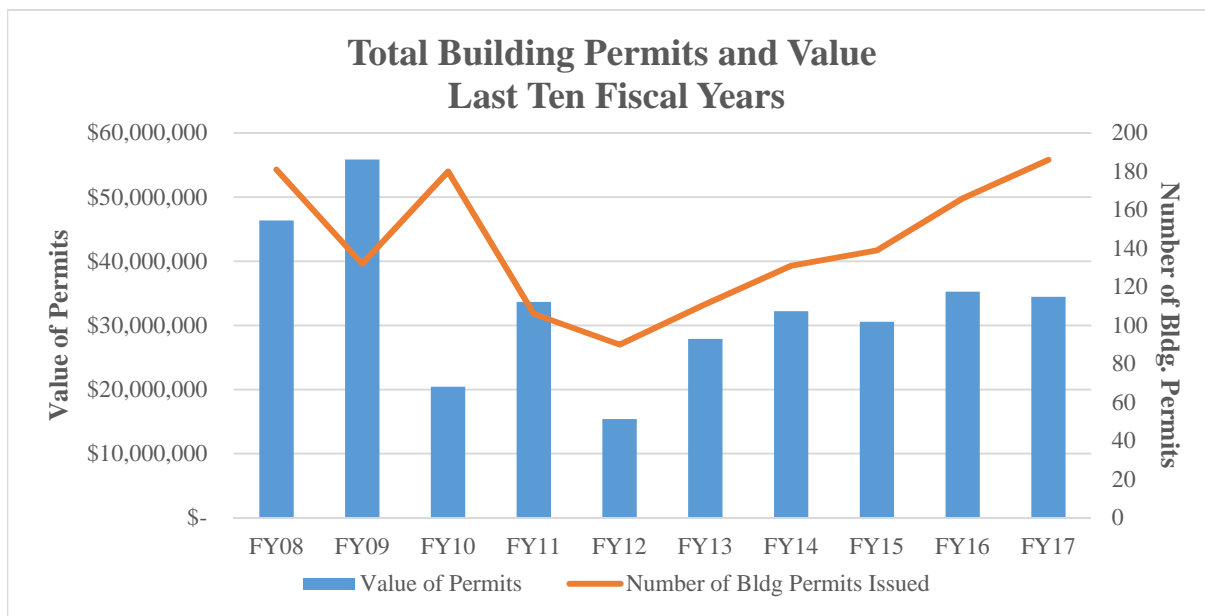
	<u>Assessed Value</u>	<u>Percent of Total Assessed Value</u>
International Paper	\$109,324,390	2.27%
Virginia Electric & Power Co.	98,668,786	2.05%
Smithfield Foods	42,454,400	0.88%
Inland Holdings LLC	39,359,600	0.82%
Smithfield Farmland Corp	31,195,100	0.65%
Eagle Harbor Apartments, LP	25,555,300	0.53%
Green Mountain Coffee Roasters	18,892,400	0.39%
Eagle Harbor Apartments II, LP	16,427,700	0.34%
LDI Virginia LLC	14,752,000	0.31%
Sentara Healthcare	14,669,700	0.3%



## COMMUNITY PROFILE

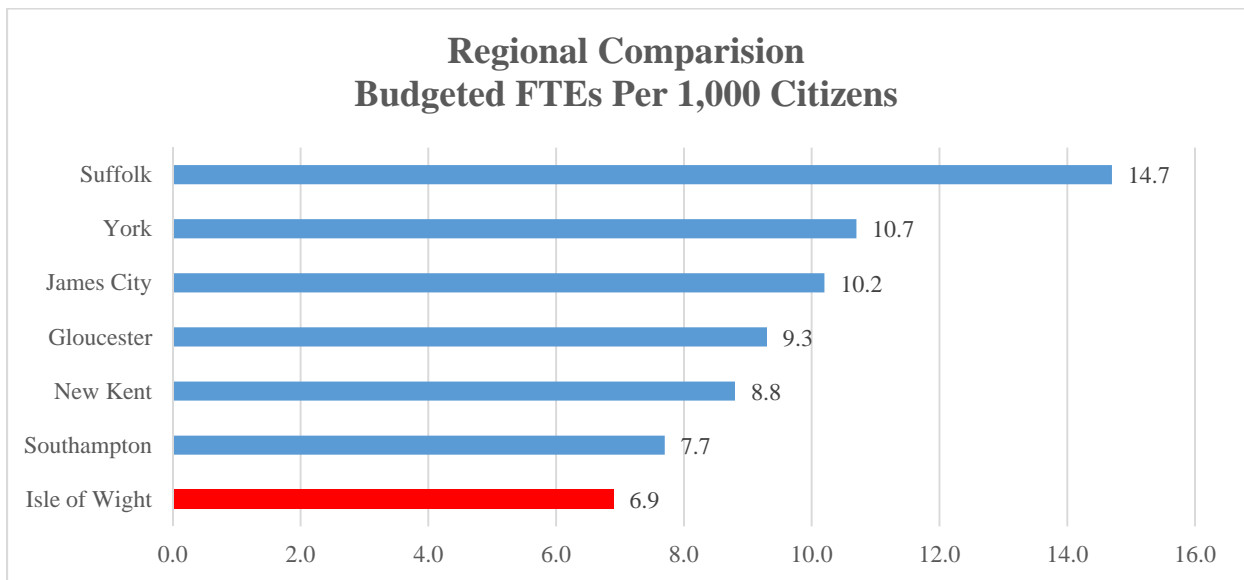
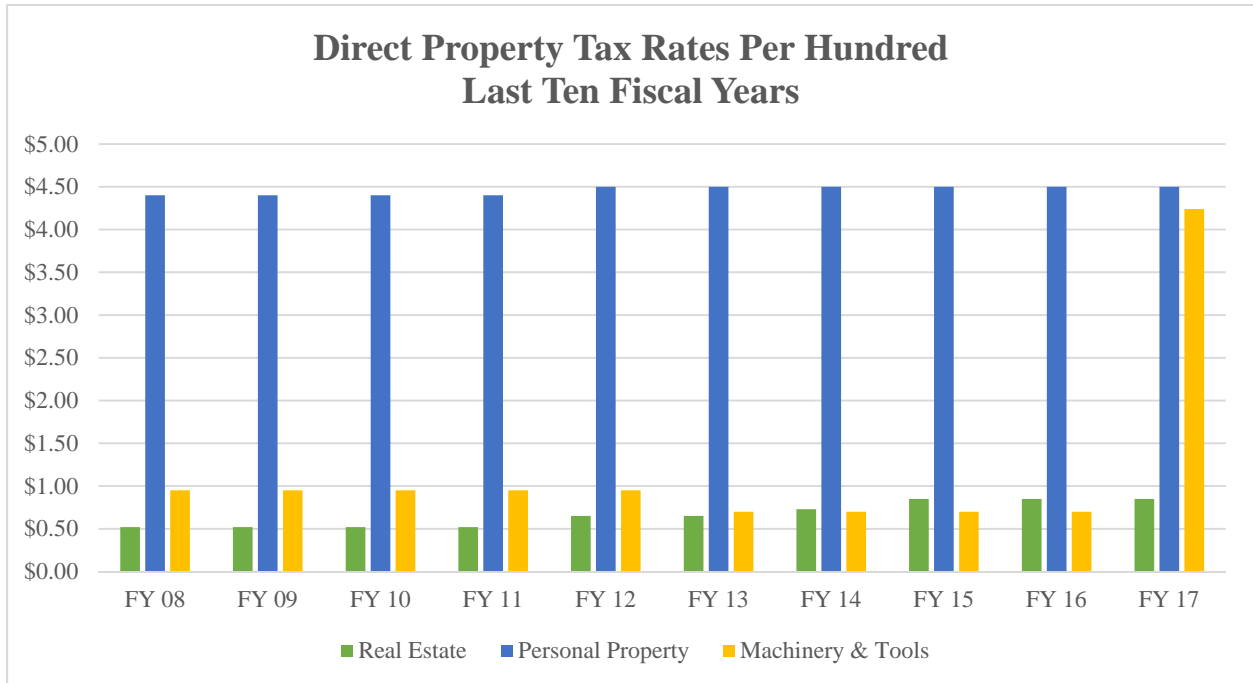


Source: Virginia Employment Commission



Source: Comprehensive Annual Financial Report, FY 2017

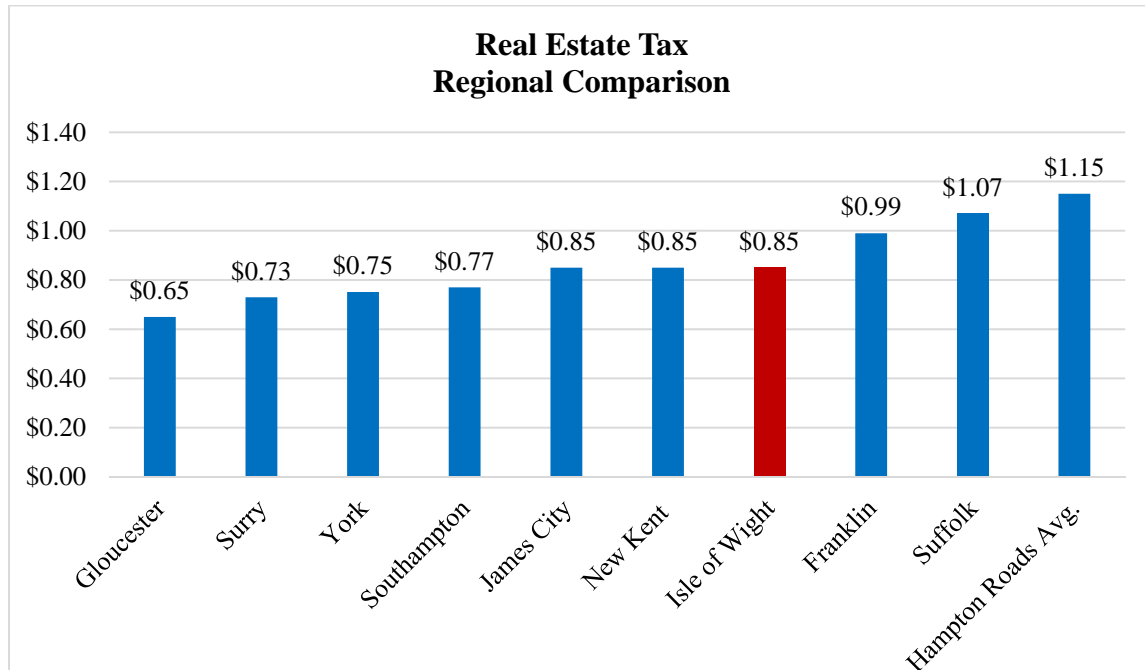
## COMMUNITY PROFILE



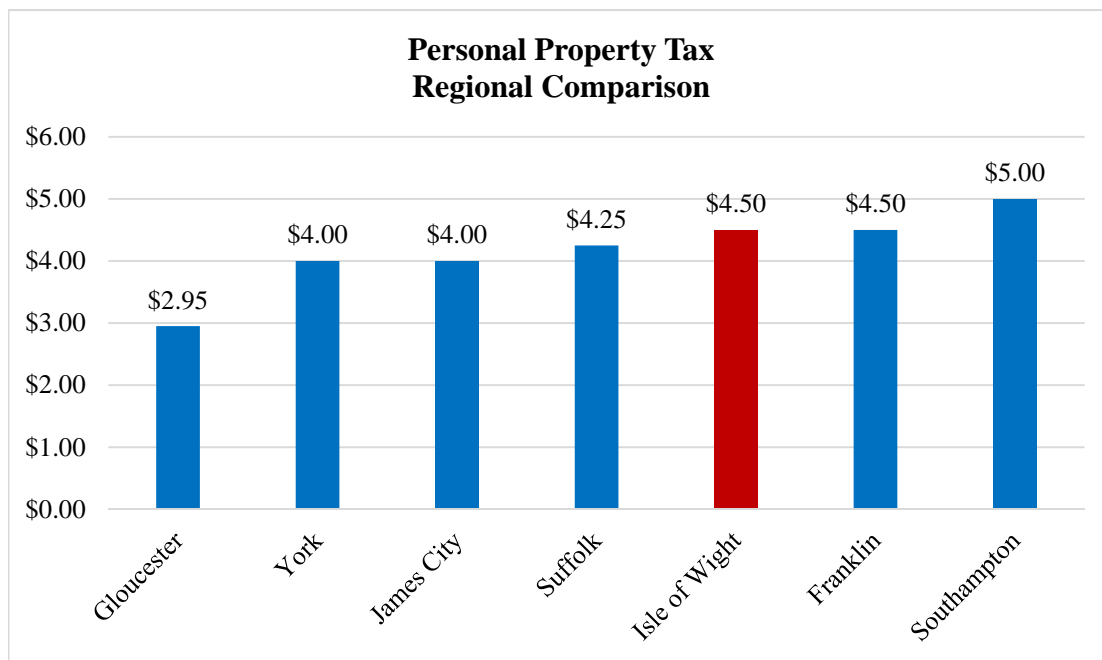
Source: Weldon Cooper Center for Public Service, Population Estimates  
Operating Budgets – Gloucester, Isle of Wight, James City County, York, and Suffolk



## COMMUNITY PROFILE

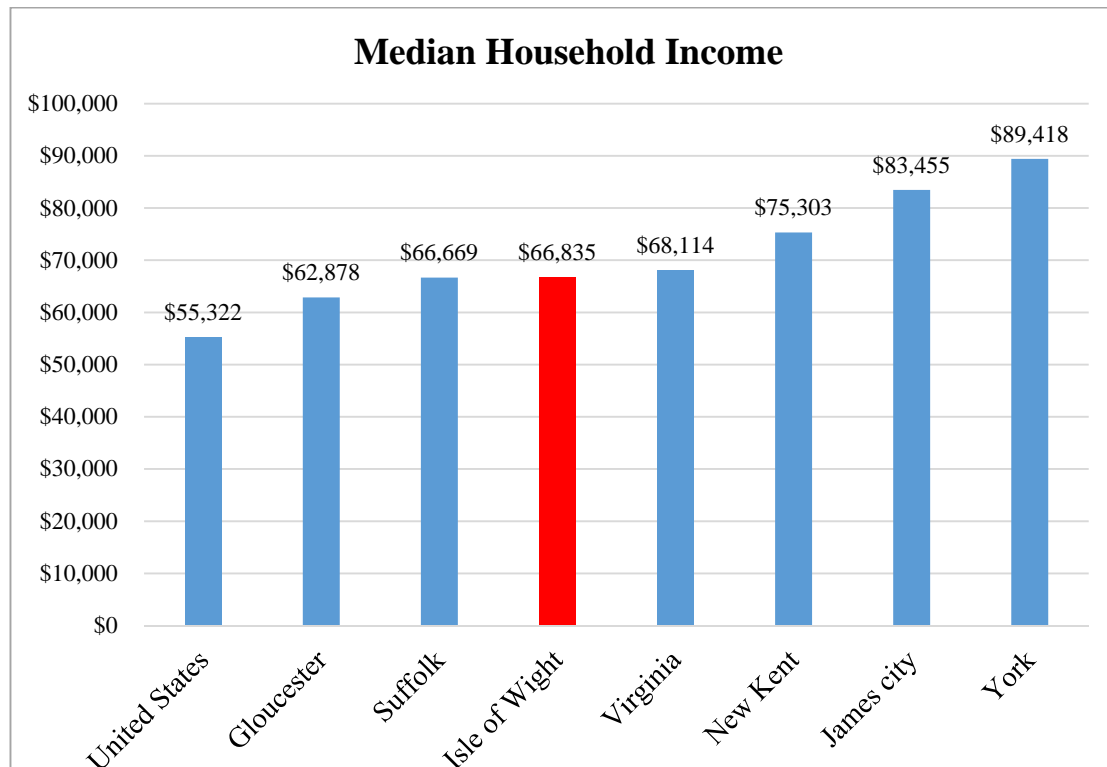


Source: Operating Budgets, Gloucester, Surry, York, Southampton, James City, New Kent, Isle of Wight, Franklin, Suffolk, Avg. Hampton Roads – Operating Budgets of All Cities and Counties in Hampton Roads

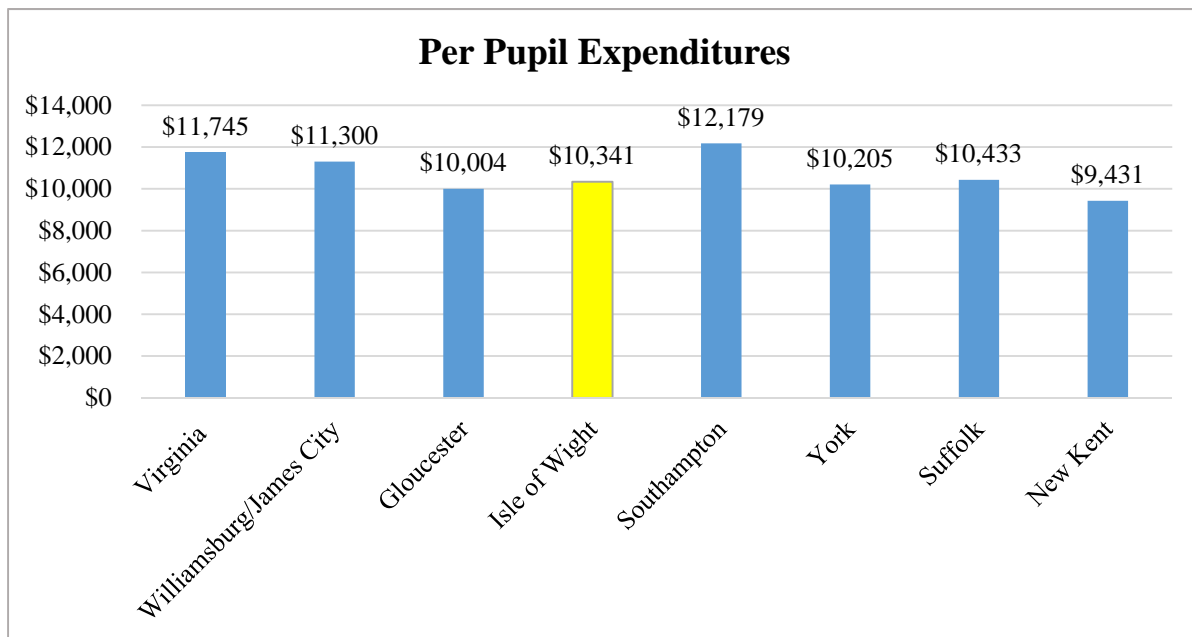


Source: Operating Budgets, Gloucester, York, James City, Suffolk, Isle of Wight, Franklin, Southampton

## COMMUNITY PROFILE



Source: U.S. Census Bureau, American Community Survey, 5 Year Estimates



Source: Virginia Department of Education

# BUDGET DOCUMENT OVERVIEW



# HOW TO READ THE BUDGET DOCUMENT

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

- I. County Administrator's Message** - includes budget highlights and significant changes from the prior year, priorities, goals, short and long term initiatives, and policy guidelines for the Operating and Capital Budget.
- II. County Organization and Information** – includes county officials, mission and community profile, county mission and strategic priorities, and organization chart.
  - Board of Supervisors
  - Board of Supervisors Mission and Strategic Priorities
  - County Organization Chart
- III. Budget Document Overview** - includes general and high level information to address:
  - How to Read the Budget Document
  - Strategic Planning and Budget Development Process
  - Budget Development Calendar
  - County Financial Structure
- IV. Fund Summaries and Details** – includes a summary of significant issues and changes by Fund as well as detailed revenue estimates and appropriations for each Fund.
  - Executive Summary By Fund
  - All Funds Revenues and Expenditures Summary
  - Revenue Analysis
  - General Fund Revenue Summary
  - General Fund Expenditure Summary
  - Fund Specific Revenue and Appropriation Details
- V. Appendices of Supporting Budget Documents** – includes important statistics, details, and definitions supporting the Operating and Capital Budget.
  - Personnel Summary by Fund
  - Capital Improvements Plan (CIP)
  - Debt Service
  - Financial Policies
  - Budget Adoption Ordinance
  - Fee Schedule
  - Glossary of Terms

# STRATEGIC PLANNING AND BUDGET DEVELOPMENT PROCESS

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

## **Long and Short Term Strategic Planning:**

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

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

## **Annual Five-Year Budget Forecast:**

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

## **Development of the Annual Capital Improvements Plan (CIP)**

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

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

## STRATEGIC PLANNING AND BUDGET DEVELOPMENT PROCESS

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

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

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

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

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

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

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

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

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

A public hearing is held for the Board to receive public comment on the proposed operating and capital budget. In accordance with Section 22.1-93 of the Code of Virginia, the County is required to adopt an

## STRATEGIC PLANNING AND BUDGET DEVELOPMENT PROCESS

annual budget for educational purposes by May 15<sup>th</sup> or within 30 days of the receipt by the county of the estimates of state funds, whichever is later. Prior to July 1, the Board of Supervisors makes its final revisions to the proposed budget and adopts the budget by ordinance.

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

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

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

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



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## **Isle of Wight Budget Development Calendar – FY2018-19**

December 21, 2017	Budget Packages Distributed to Departments
December 21, 2017	Local Organization Application Notices & Web Posting
January 17, 2018	Departmental & Agency Budget Requests Due
February 1-9, 2018	County Administrator's Budget Development Meetings
March 1-30, 2018	County Administrator's Budget Review Meetings
April 4, 2018	County Administrator's Proposed Budget Presented to the Board of Supervisors
April 12, 2018	Board of Supervisors Budget Work Session
April 19, 2018	Board of Supervisors Public Hearing on Proposed Budget & Resolution
April 26, 2018	Board of Supervisors Budget Work Session
May 3, 2018	Board of Supervisors Budget Work Session
May 10, 2018	Adoption of County Budget & Ordinances

# COUNTY FINANCIAL STRUCTURE

## Description of Account Structure

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

<b>Governmental Funds</b>	Governmental Funds are those through which most governmental functions of the County are financed.
General Fund	The General Fund is the primary operating fund of the County and is used to account for all financial transactions and resources except those required to be accounted for in another fund. Revenues are derived primarily from property and other local taxes, state and federal distributions, licenses, permits, charges for services, and interest income. A significant part of the General Fund's revenues is transferred to other funds and component units, principally to finance the operations of Isle of Wight Public Schools.
Capital Projects Fund	The Capital Projects Fund accounts for financial resources used for the acquisition or construction of major capital facilities and equipment (other than those financed by proprietary fund types).
<b>Component Unit</b>	A legally separate, tax-exempt entity, with financial dependency on the County.
School Operating Fund	The School Operating Fund accounts for the activities of the Isle of Wight County Public School System. It is used account for all financial resources except those required to be accounted for in another fund. Revenues are derived from state and federal sources and an annual appropriation from the County.
<b>Special Revenue Funds</b>	Special Revenue Funds account for revenue derived from specific sources that are restricted by legal and regulatory provisions to finance specific activities. Beginning in July 1, 2010, the Governmental Accounting Standard Board (GASB) completely changed the reporting requirements for Special Revenue Funds. Under GASB 54, Special Revenue Funds are required to have their own unique source of revenue; transfers can no longer serve as the primary source of revenues and the actual source of the revenue must be shown.
Emergency 911 Fund	The E-911 Fund accounts for the revenues and expenditures of the County's Emergency Communications Center. Revenues are derived from a portion of the communication tax revenue of the towns of Smithfield and Windsor and the County; state funding, and local funding support from the towns of Smithfield and Windsor and the County.
Social Services Fund	The Social Services Fund accounts for the revenues and expenditures of various social services provided to county residents. Revenues are derived from state and federal sources and local funding support.

## COUNTY FINANCIAL STRUCTURE

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

# COUNTY FINANCIAL STRUCTURE

## **Basis of Budgeting/Accounting**

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

- The budget is prepared on a “zero base”.
- Prior to March 30, the County Administrator submits to the Board of Supervisors a proposed operating and capital budget for the fiscal year commencing the following July 1. The operating and capital budget includes proposed expenditures and the means of financing them.
- Public Hearings are conducted to obtain citizen comments.
- Prior to June 30, the budget is legally enacted through passage of an Appropriations Ordinance. The Appropriations Ordinance places legal restrictions on expenditures at the department level or category level. The appropriation for each department or category can be revised only by the Board of Supervisors. The County Administrator is authorized to transfer budgeted amounts within specified funds established. The School Board is authorized to transfer budgeted amounts within the school division’s categories.
- Formal budgetary integration is employed as a management control device during the year for the General Fund, Special Revenue, Enterprise, and Internal Service Funds (except School Funds). The School Operating Fund is integrated only at the level of legal adoption.
- All budgets are adopted on a basis consistent with generally accepted accounting principles. Appropriations lapse on June 30.

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

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

## COUNTY FINANCIAL STRUCTURE

### General Fund

- General Administration
- Financial Administration
- Judicial
- Public Safety
- Public Works
- Health & Welfare
- Education
- Parks, Recreation, Grounds & Cultural
- Community Development
- Other Public Services
- Debt Service
- Non-Departmental

### Special Revenue Funds

- Emergency 911:
  - E911 Service
- Social Services
  - Social & Welfare
- Children's Service Act
- County Fair
- Grants Fund

### Capital Projects Fund

- Parks and Recreation
- Public Buildings and Facilities
- Public Safety
- Transportation
- Public Schools
- Economic Development
- Public Utilities
- Stormwater

### Enterprise Funds

- Public Utilities:
  - Administration
  - Sewer Services
  - Water Services
  - Non-departmental
- Stormwater Management

### Internal Services Fund

- Technology Services
- Risk Management



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## FUND SUMMARIES & DETAILS





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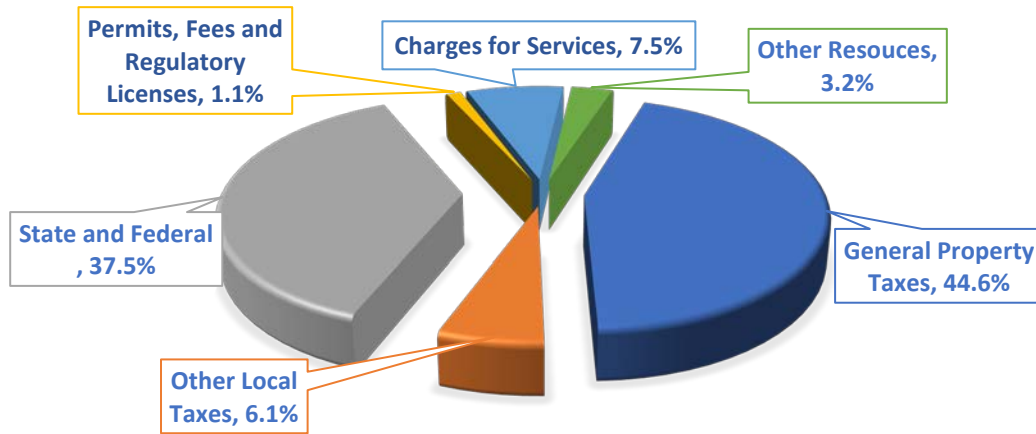


**Isle of Wight County**  
**Adopted FY 2018-19 Operating and Capital Budget**  
**Annual Operating and Capital Budget by Fund**

		<b>Budget 2017-18</b>	<b>Adopted 2018-19</b>	<b>% Change</b>
General Fund	\$	72,418,200	\$ 74,460,860	2.8%
Capital Projects Fund		16,300,000	5,312,462	-67.4%
Grants Fund		199,314	293,341	47.2%
Emergency 911 Fund		1,437,573	1,395,820	-2.9%
County Fair Fund		357,399	354,158	-0.9%
Social Services Fund		3,384,060	3,591,444	6.1%
Children's Services Act Fund		429,297	404,353	-5.8%
Technology Services Fund		1,079,742	1,149,368	6.4%
Risk Management Fund		642,855	713,059	10.9%
Public Utility Fund		8,895,003	8,820,520	-0.8%
Stormwater Management Fund		1,652,430	1,334,376	-19.2%
School Funds		59,888,707	62,769,124	4.8%
<b>Total All Funds</b>	<b>\$</b>	<b>166,684,580</b>	<b>\$ 160,598,885</b>	<b>-3.7%</b>

## Where Does the Money Come From?

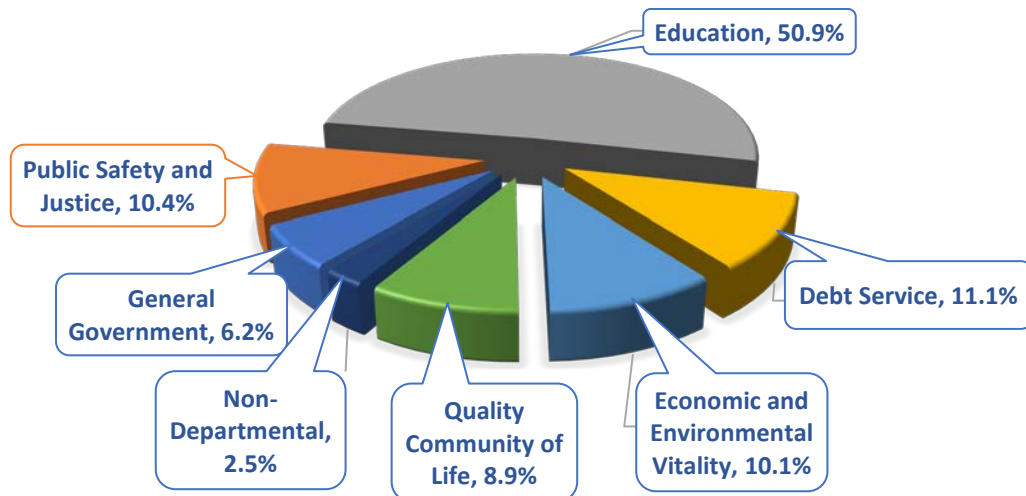
The chart below illustrates that Isle of Wight County revenues come from a variety of sources including Property Taxes, Other Local Taxes, Charges for Services, State and Federal and Other Sources.



Excluding the Capital Project Fund and Transfers

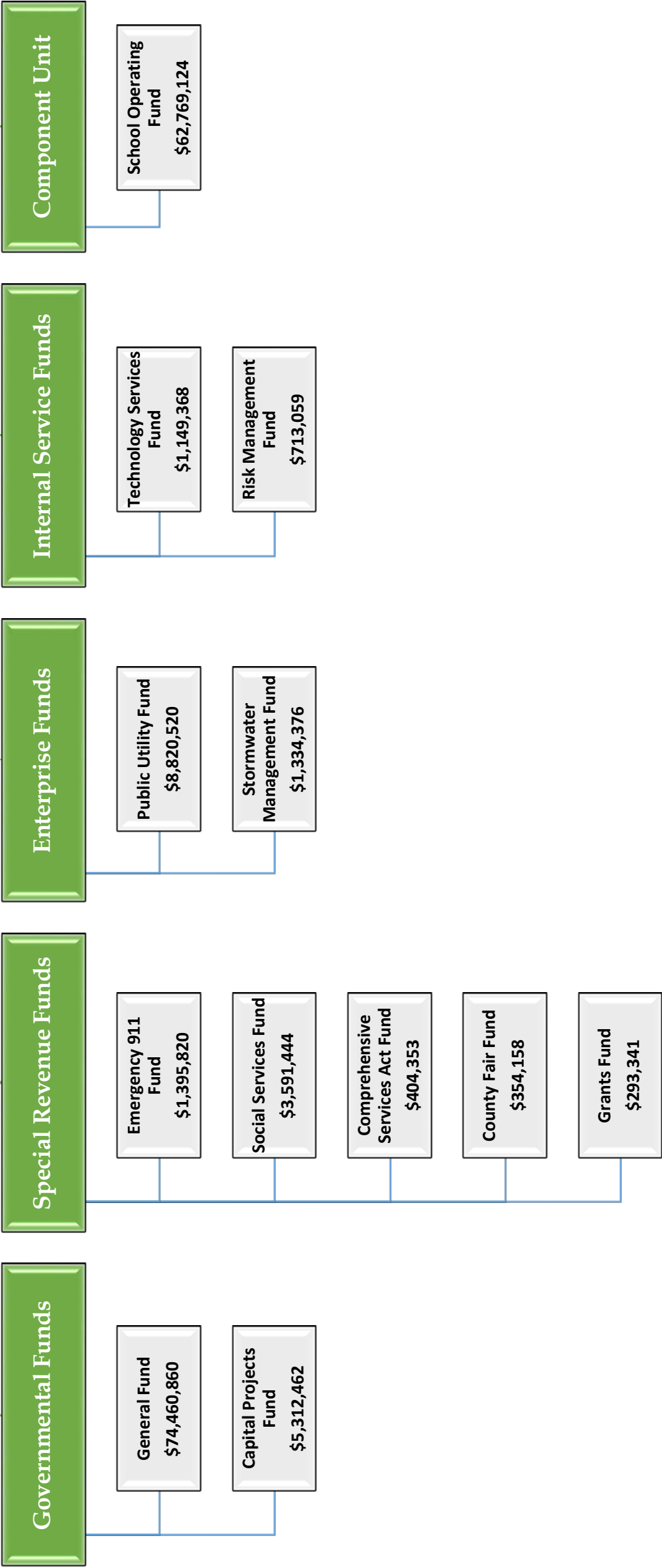
## Where Does the Money Go?

The chart below illustrates that Isle of Wight County expends funds to support Education, Economic & Environmental Vitality, Quality Community of Life, Debt Services and Other functions.



Excluding the Capital Projects Fund and Transfers

Operating and Capital Budget  
\$160,598,885





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**Isle of Wight County**  
**FY 2018-19 Operating and Capital Budget**  
**Summary of Revenues and Expenditures for All Funds**

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>
	<b>Actual</b>	<b>Amended</b>	<b>Adopted</b>
<b>REVENUES</b>			
General Property Taxes	\$ 49,835,086	53,290,900	55,186,714
Other Local Taxes	8,580,982	7,274,501	7,581,000
Permits, Fees, and Regulatory Licenses	2,141,092	1,397,130	1,228,700
Fines and Forfeitures	151,318	128,800	158,000
Use of Money and Property	198,679	608,197	503,671
Charges for Services	12,068,970	9,061,400	9,229,000
Miscellaneous Revenue	2,113,711	10,090,641	2,449,813
Recovered Costs	402,521	701,220	779,977
Intergovernmental:			
Revenue from Commonwealth	38,194,164	44,230,313	41,131,088
Revenue from Federal Government	5,528,782	1,863,206	5,596,575
Revenue from Towns	247,366	252,641	181,792
Other Financing Sources	17,788,880	-	1,700,000
Transfers	33,237,584	30,874,729	31,556,093
Other Income	179,399	13,986,447	3,316,462
<b>TOTAL REVENUES</b>	<b>\$ 170,668,534</b>	<b>173,760,125</b>	<b>160,598,885</b>
<b>EXPENDITURES - by Function</b>			
General Administration	\$ 3,427,130	3,614,294	3,483,922
Financial Administration	2,063,895	2,226,007	2,501,267
Judicial	1,542,881	1,553,275	1,667,801
Public Safety	14,192,255	20,791,565	13,594,697
Public Works	5,878,875	15,762,091	6,135,265
Public Utilities	7,316,779	9,039,577	8,645,618
Health & Welfare	3,094,038	3,691,957	3,850,750
Education	61,094,037	62,588,707	64,539,124
Parks, Recreation & Cultural	2,993,860	3,852,910	2,966,904
Community Development	3,550,312	6,835,312	2,781,001
Other Public Services	1,604,090	1,661,991	1,785,305
Non-Departmental:			
Fringe Benefits & Insurances	2,213,869	653,629	713,059
Debt	9,579,500	9,443,683	13,663,449
Contingency/Other	229,357	2,498,316	2,364,630
Fund Transfers Out	33,014,003	33,376,515	31,906,093
<b>TOTAL EXPENDITURES</b>	<b>\$ 151,794,881</b>	<b>\$ 177,589,829 *</b>	<b>\$ 160,598,885</b>

\* Note: Includes approved carryovers from FY 2017-18.

## REVENUE ANALYSIS

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

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

### **FY 2018-19 Revenue Projections**

#### **General Fund Revenue**

##### **Local Tax Revenue**

Local tax revenue consists of general property taxes (real estate, personal property, public corporation taxes) and other local taxes (sales, communication sales, consumer utility, consumption, business license, lodging, meals, motor vehicle license, cable franchise, bank stock, recordation and probate). The general property and other local tax categories comprise 84% of all general fund revenues and are largely reflective of local economic conditions. The County is seeing very modest growth in the local economy.

##### **General Property Taxes**

General property taxes account for 74% of the total general fund revenue. These revenues are significantly influenced by the economy. Overall, general property tax revenue is projected to increase almost 4% over the previous year. The real estate tax rate was not adjusted and will remain at \$.85 per \$100 of assessed value. Personal Property tax revenue from motor vehicles (9.0%) and penalties and interest on taxes are the main drivers of the overall increase in general property taxes projected for FY 19.

##### **Other Local Taxes**

Revenue from other local taxes are projected to decrease 4.2% in FY 19. Revenue from the business license tax is projected to increase 21.1%. With the filing of Airbnb hosts, the Lodging Tax is experiencing growth. The estimated forecast is for a 1% increase in FY 19. The number of business licenses is projected to increase by 21.1% over FY 18 indicating new startup business activity. Meals tax has continued to increase each year estimated to be 12.4% higher than the prior

## REVENUE ANALYSIS

year's budget. Consumer Utility Taxes which are levied on consumers of electric and gas utilities is projecting revenues of 8.7% higher than the FY 18 budget.

### **Revenue from Fees and Charges**

Revenue from fees and charges accounts for 6% of total general fund revenues. Included as part of this revenue category are permits, privilege fees, and regulatory licenses; fines and forfeitures; revenue from the use of money and property; charges for services; miscellaneous revenue and recovered costs. Revenue from fees and charges is projected to increase 14% in FY 19.

### **State Revenue**

State revenue represents approximately 10% of general fund revenue and consists of non-categorical aid, shared expenses, and categorical aid. State revenue is anticipated to decrease by 1% in FY 19 over the FY 18 amended budget.

### **Federal Revenue**

Federal revenue in the general fund is projected less than 1% of general fund revenue in FY 19 and relates to the Homeland Security task force. The majority of federal revenue is generally accounted for in special revenue funds.

### **Capital Projects Fund Revenue**

The capital projects fund accounts for the revenues and expenditures of resources used to acquire and construct major capital facilities and equipment. Each year, the County adopts a capital improvement plan (CIP) to identify the major capital projects over a 10-year planning horizon. Projects identified in the first year of the CIP are considered for funding in the capital projects fund budget which is adopted by the Board of Supervisors as part of the budget process. The Capital Projects Fund budget for FY 19 is \$5.3M. Projects will be funded from existing bond proceeds (32%), proffers (32%), fund balance s (30%) and grants and donations (6%).

### **Public Utility Fund Revenue**

The public utility fund accounts for the provision of water and sewer services to county residents. All activities necessary to provide such services are accounted for in the utility fund. The public utility fund is budgeted at \$8.8M in FY 19. Revenue is derived from a variety of charges for services including water and sewage connection fees, disconnect/reconnect fees, sewage treatment fees, sale of water, property rental, and other miscellaneous fees, as well as a transfer from the general fund. The fund is not self-sustaining and relies on a transfer of \$3.7M from the general fund. This is 6% less than previously budgeted.

### **Stormwater Management Fund**

The stormwater management fund accounts for the revenues and expenditures of stormwater infrastructure services provided to county residents. The stormwater management fund was established in FY 14' to address state and federal mandates. The fund is budgeted at \$1.3M in FY 19. Revenues are derived from stormwater utility fees (92%) and permit and inspection fees (8%). A \$4.50 per month fee billed annually on the real estate tax bill based on equivalent

## REVENUE ANALYSIS

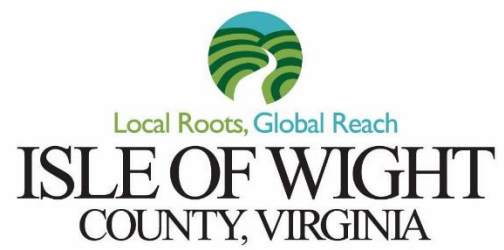
residential units (ERU) is charged to each property owner in the County. This is a 17% reduction from the prior year's fee.

### **School Funds**

The school operating fund accounts for the activities of the Isle of Wight County School System. The appropriation by the County consolidates the funding for the school operating, textbook, and cafeteria funds. Revenues are derived from local, state, federal, and other sources. The combined school budgets for FY 19 is approved at \$62.8M, which is 4.8% higher than the previous year. State, Federal, and other funding are projected to increase 5.1% in FY 19, while local funding support for the school system has increased 4.3%. This does not include \$150,000 in funding provided by the County for school capital maintenance needs.



# General Fund



**Isle of Wight County**  
**Adopted FY 2018-19 Operating Budget**  
**General Fund**  
**Revenue Summary**

	2016-17 Actual	2017-18 Amended	2018-19 Adopted	% Change
<b>GENERAL PROPERTY TAXES</b>				
Real Property	\$ 36,399,787	37,063,000	37,987,714	2.5%
Public Service Property	1,483,961	1,528,000	1,570,000	2.7%
Personal Property- Vehicles	10,508,667	7,700,000	8,390,000	9.0%
Personal Property- Mobile Homes	191,034	156,400	151,000	-3.5%
Personal Property- Boats & Airplanes	148,669	100,000	97,000	-3.0%
Personal Property- Machinery & Tools	(262,246)	4,394,000	4,510,000	2.6%
Personal Property- Equipment	1,710,502	1,849,500	1,901,000	2.8%
Penalty & Interest on Taxes	(345,288)	500,000	580,000	16.0%
Total General Property Taxes	\$ 49,835,086	53,290,900	55,186,714	3.6%
<b>OTHER LOCAL TAXES</b>				
Sales and Use Tax	\$ 2,462,429	2,615,000	2,548,000	-2.6%
Communications Sales & Use Tax	1,257,515	754,800	738,000	-2.2%
Consumer Utility Tax	925,112	874,000	950,000	8.7%
Consumption Tax	112,352	125,000	130,000	4.0%
Business License Tax	828,228	721,000	873,000	21.1%
Lodging Tax	64,817	60,000	69,000	15.0%
Meals Tax	417,736	412,000	463,000	12.4%
Motor Vehicles License Tax/Fee	1,743,745	1,110,000	1,140,000	2.7%
Cable Franchise Fees	11,288	9,000	-	-100.0%
Bank Stock Tax	8,620	8,700	9,000	3.4%
Recordation & Probate Tax	718,687	575,000	650,000	13.0%
Penalty & Interest on Taxes	10,759	10,000	11,000	10.0%
Total Other Local Taxes	\$ 8,561,288	7,274,501	7,581,000	4.2%
<b>TOTAL LOCAL TAX REVENUE</b>	<b>\$ 58,396,374</b>	<b>60,565,400</b>	<b>62,767,714</b>	<b>3.6%</b>
<b>PERMITS, PRIVILEGE FEES AND REGULATORY LICENSES</b>				
Animal License	\$ 41,072	40,490	41,000	1.3%
Land Use Application Fee	3,200	2,000	1,000	-50.0%
Zoning Use & Subdiv Ord Fee	63,165	60,000	65,000	8.3%
Building Permits & Fees	362,087	432,100	350,000	-19.0%
Weapon Permit Fee	24,106	19,600	25,000	27.6%
Land Transfer Fees	1,286	1,240	1,000	-19.4%
Inspections Technology Fee	16,723	15,000	15,000	0.0%
Solid Waste Franchise Fee	26,377	21,200	20,000	-5.7%
Total Permits, Privilege Fees & Regulatory Licenses	\$ 538,016	591,630	518,000	-12.4%
<b>FINES &amp; FORFEITURES</b>				
Court Fines and Forfeitures	\$ 142,008	128,800	145,000	12.6%
Interest - Court Fine & Forfeitures	4,539	-	3,000	100.0%
County Code Violations	4,771	-	10,000	100.0%
Total Fines & Forfeitures	\$ 151,318	128,800	158,000	22.7%

**Isle of Wight County**  
**Adopted FY 2018-19 Operating Budget**  
**General Fund**  
**Revenue Summary**

	2016-17 Actual	2017-18 Amended	2018-19 Adopted	% Change
<b>REVENUE FROM USE OF MONEY &amp; PROPERTY</b>				
Interest Revenue	\$ 37,199	127,265	220,555	73.3%
Property Rental	188,417	185,620	180,000	-3.0%
Gain/Loss on Investments(PACE)	(244,692)	200,000	-	-100.0%
Total Revenue from Use of Money & Property	\$ (19,076)	512,885	400,555	-21.9%
<b>CHARGES FOR SERVICES</b>				
Set Off Collection Fees	\$ 79,204	52,650	60,000	14.0%
Finance Administration Fee	1,750	1,460	1,000	-31.5%
Court Security Fee	87,901	80,000	65,000	-18.8%
Sheriff's Fee	2,672	4,000	4,000	0.0%
Sheriff Extradition Revenue	2,242	-	5,000	100.0%
Law Library Fees	7,049	7,000	7,000	0.0%
Building Const Court Fees	19,662	17,474	17,000	-2.7%
Courthouse Construction Fees	30,014	27,326	27,000	-1.2%
Reimb for Court Appointed Atty	2,056	1,000	2,000	100.0%
Commonwealth Attorney's Fees	2,667	2,400	2,400	0.0%
Criminal Check & Incident Rpt	1,227	1,860	1,800	-3.2%
Fingerprinting	440	-	1,000	100.0%
Animal Adoption Fees	22,225	37,920	30,000	-20.9%
Miscellaneous Charges for Srvc	4,449	-	1,000	100.0%
Walking Tours Income	305	-	-	0.0%
EMS Revenue Recovery	1,846,781	860,000	860,000	0.0%
Recreation and Special Event Fees	196,034	293,359	342,208	16.7%
Treasurer Admin Fees	209,480	217,890	217,890	0.0%
Tourism	12,078	14,000	10,900	-22.1%
Total Charges for Services	\$ 2,528,234	1,618,339	1,655,198	2.3%
<b>RECOVERED COST</b>				
Insurance Reimbursements	\$ 12,938	8,965	65,000	625.0%
DSS Indirect Cost Allocation	104,965	70,000	100,000	42.9%
Smfd Tourism Recovered Cost	224,986	234,000	255,499	9.2%
Smithfield Debt Service	53,797	-	53,610	100.0%
PU Indirect Cost	-	169,076	155,239	-8.2%
SW Indirect Cost	-	59,000	65,629	11.2%
Miscellaneous	(23,119)	150,750	85,000	-43.6%
Total Recovered Cost	\$ 373,567	691,791	779,977	12.7%
<b>MISCELLANEOUS</b>				
Borrow Pit Contribution	\$ 60,781	85,900	50,000	-41.8%
Treasurer's Admin Fees	75	-	-	0.0%
RAD-Emergency Program	25,000	-	-	0.0%
Gifts and Donations	300	51,821	500	-99.0%
Animal Control Donations	1,252	-	-	0.0%

**Isle of Wight County**  
**Adopted FY 2018-19 Operating Budget**  
**General Fund**  
**Revenue Summary**

	2016-17 Actual	2017-18 Amended	2018-19 Adopted	% Change
Sale Of Photocopies/Maps	80	-	-	0.0%
P-Card Rebate	14,697	-	20,500	100.0%
Miscellaneous	14,971	25,000	-	-100.0%
Sale of Recyclables	41,677	15,000	30,000	100.0%
E-payables Rebate	5,933	-	10,500	100.0%
Farmer's Market Fees	62,408	46,600	57,500	23.4%
Farmer's Market Sponsors	8,046	-	4,500	100.0%
Build America Subsidy 2010C	233,060	239,000	210,496	-11.9%
2011 QSCB Subsidy	316,708	338,000	338,000	0.0%
Total Miscellaneous	\$ 784,989	801,321	721,996	-9.9%
<b>NON-CATEGORICAL AID</b>				
Auto Rental Tax	\$ 45,764	32,000	40,000	25.0%
Rolling Stock Tax	41,764	46,000	46,000	0.0%
Mobile Home Titling Tax	32,605	30,500	40,000	31.1%
Grantor's Tax	138,380	108,000	130,000	20.4%
State PPTR	5,115,890	5,115,890	5,115,890	0.0%
Total Non-categorical aid	\$ 5,374,404	5,332,390	5,371,890	0.7%
<b>CATEGORICAL AID</b>				
Comonwealth Attorney Shared Exp	\$ 378,849	387,000	387,000	0.0%
Sheriff Shared Expenses	1,067,939	1,096,330	1,096,330	0.0%
Commissioner Shared Expenses	133,509	141,400	141,400	0.0%
Treasurer Shared Expenses	115,607	120,100	120,100	0.0%
Registrar/Electorl Brd Shrd Ex	41,896	41,000	41,000	0.0%
Clerk of Circuit Court Shrd Ex	296,834	267,200	267,200	0.0%
Technology Trust Funds	10,150	15,000	15,000	0.0%
Total Categorical Aid	\$ 2,044,785	2,068,030	2,068,030	0.0%
<b>REVENUE FROM THE COMMONWEALTH</b>				
LOVEworks VTC grant	\$ -	1,500	-	-100.0%
Crush Friday VTC grant	-	10,000	-	-100.0%
Fire Programs Fund	79,684	80,000	-	-100.0%
Four for Life	32,171	40,000	-	-100.0%
Local Govt Challenge Grant	-	-	4,500	100.0%
Total Revenue from the Commonwealth	\$ 111,855	131,500	4,500	-96.6%
<b>TOTAL STATE REVENUE</b>	<b>\$ 7,531,044</b>	<b>7,531,920</b>	<b>7,444,420</b>	<b>-1.2%</b>
<b>REVENUE FROM THE FEDERAL GOVERNMENT</b>				
<b>NON-CATEGORICAL AID</b>				
Federal Grant Revenue (Hurricane Matthew)	\$ -	30,000	-	-100.0%
Homeland Security Grant	639	15,000	15,000	0.0%
<b>TOTAL FEDERAL REVENUE</b>	<b>\$ 639</b>	<b>45,000</b>	<b>15,000</b>	<b>-66.7%</b>
<b>TOTAL REVENUES</b>	<b>\$ 70,285,105</b>	<b>72,487,086 *</b>	<b>74,460,860</b>	<b>2.7%</b>

\* Note: excluding appropriation of fund balance in the amount of \$3,232,732

**Isle of Wight County**  
**Adopted FY 2018-19 Operating Budget**  
**General Fund**  
**Expenditure Summary**

	2016-17 Actual	2017-18 Amended	2018-19 Adopted	% Change
<b>GENERAL ADMINISTRATION</b>				
Board of Supervisors	\$ 279,514	322,648	332,474	3.0%
County Administration	402,390	448,150	458,701	2.4%
County Attorney	1,089,556	949,373	703,265	-25.9%
Human Resources	269,015	292,487	405,829	38.8%
Voter Registration	411,895	255,822	289,238	13.1%
Total General Administration	\$ 2,452,370	2,268,480	2,189,507	-3.5%
<b>FINANCIAL ADMINISTRATION</b>				
Commissioner of the Revenue	\$ 619,346	665,749	675,022	1.4%
Assessment	11,924	61,200	315,100	414.9%
Treasurer	657,685	737,338	738,671	0.2%
Budget & Finance	682,949	667,716	675,422	1.2%
Purchasing	91,991	94,004	97,052	3.2%
Total Financial Administration	\$ 2,063,895	2,226,007	2,501,267	12.4%
<b>JUDICIAL</b>				
Circuit Court Judges	\$ 139,557	75,593	75,758	0.2%
General District Court	12,965	10,885	14,536	33.5%
Western Tidewater Community Corrections	15,811	15,811	22,432	41.9%
Juvenile and Domestic Relations Court	6,754	8,453	8,416	-0.4%
Juvenile Accountability Program	4,377	16,596	16,581	-0.1%
Court Services Unit	278,449	186,160	210,660	13.2%
Clerk of the Circuit Court	525,037	539,340	538,901	-0.1%
Commonwealth's Attorney	559,931	700,437	780,517	11.4%
Total Judicial	\$ 1,542,881	1,553,275	1,667,801	7.4%
<b>PUBLIC SAFETY</b>				
Sheriff - Administration & Public Safety Officers	\$ 4,427,439	4,854,373	4,738,863	-2.4%
Sheriff - Animal Shelter	435,088	541,447	516,088	-4.7%
Fire and Rescue Response	3,963,202	3,974,338	4,058,799	2.1%
Fire & Rescue - Emergency Management & Billing	730,536	451,636	487,809	8.0%
Western Tidewater Regional Jail	860,514	860,514	948,013	10.2%
Codes Inspections	471,102	557,936	512,964	-8.1%
Total Public Safety	\$ 10,887,881	11,240,244	11,262,536	0.2%

**Isle of Wight County**  
**Adopted FY 2018-19 Operating Budget**  
**General Fund**  
**Expenditure Summary**

	2016-17 Actual	2017-18 Amended	2018-19 Adopted	% Change
<b>PUBLIC WORKS</b>				
Public Works - Administration	\$ 296,657	255,462	277,393	8.6%
Public Works - Transportation	219,404	253,437	266,739	5.2%
Public Works - Refuse Collection & Disposal	2,913,488	3,347,171	2,490,029	-25.6%
Public Works - Building Maintenance	1,135,837	1,565,714	1,280,009	-18.2%
Public Works - Capital Programs and Inspections	-	76,754	76,613	-0.2%
Total Public Works	\$ 4,565,386	5,498,538	4,390,783	-20.1%
<b>EDUCATION</b>				
Local Support	\$ 25,649,682	25,178,434	26,272,734	4.3%
School Capital Maintenance	223,096	250,000	150,000	-40.0%
Total Education	\$ 25,872,778	25,428,434	26,422,734	3.9%
<b>PARKS, RECREATION, GROUNDS &amp; CULTURAL</b>				
Parks and Recreation - Administration	\$ 228,526	269,968	275,613	2.1%
Parks and Recreation - Grounds Maintenance	876,469	888,725	830,984	-6.5%
Parks and Recreation - Programs	500,132	825,550	690,965	-16.3%
Blackwater Regional Library - Local Support	704,775	706,064	815,184	15.5%
Total Parks, Recreation, Grounds & Cultural	\$ 2,309,902	2,690,307	2,612,746	-2.9%
<b>COMMUNITY DEVELOPMENT</b>				
Planning and Zoning	\$ 752,040	1,088,146	911,275	-16.3%
Economic Development	432,698	2,240,623	645,862	-71.2%
Tourism	527,771	538,276	584,467	8.6%
Communications	62,238	59,320	60,615	2.2%
Virginia Cooperative Extension - Local Support	48,235	55,277	87,320	58.0%
Total Community Development	\$ 1,822,982	3,981,642	2,289,539	-42.5%
<b>OTHER PUBLIC SERVICES</b>				
Local and Regional Organizations	\$ 1,604,090	1,661,991	1,785,305	7.4%
Total Other Public Services	\$ 1,604,090	1,661,991	1,785,305	7.4%
<b>DEBT SERVICE</b>				
Debt Service	\$ 7,578,393	9,443,683	11,882,653	25.8%
Total Debt Service	\$ 7,578,393	9,443,683	11,882,653	25.8%

**Isle of Wight County  
Adopted FY 2018-19 Operating Budget  
General Fund  
Expenditure Summary**

	<b>2016-17 Actual</b>	<b>2017-18 Amended</b>	<b>2018-19 Adopted</b>	<b>% Change</b>
<b>NON-DEPARTMENTAL</b>				
Non-Departmental Expenses	\$ 1,676,722	804,404	2,172,630	170.1%
Transfer to Other Funds:	7,121,475	7,806,081	5,283,359	-32.3%
Reserve for capital projects fund	-	1,116,732	-	-100.0%
Total Non-departmental	\$ 8,798,197	9,727,217	7,455,989	-23.3%
<b>TOTAL EXPENDITURES</b>	<b>\$ 69,498,755</b>	<b>75,719,818 *</b>	<b>74,460,860</b>	<b>-1.7%</b>

\* includes approved carryovers in the amount of \$3,232,732



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## **General Administration**



## Board of Supervisors

### Description

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

### FY 18 Accomplishments

- Held a strategic planning retreat and developed a new motto "A Community of Choice that CARES" and emphasized its desire to focus on continuous improvement of customer service at all levels of local government.
- Adopted numerous policy amendments promoting organizational efficiency and service development including personnel policies.
- Approved a legislative agenda and actively lobbied to advance County priorities and address inequities in state law between counties and cities/towns.
- Adopted changes to the Board of Supervisors By-Laws and Rules of Procedure to promote good governance.

### FY 19 Objectives

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

Performance Measures/Statistics	FY 17 Actual	FY 18 Estimate	FY 19 Estimate
Average Days to Post Board Actions to Website	1 day	1 day	1 day
Percent of Board Meeting Minutes prepared in accordance with State Code	100%	100%	100%

**Isle of Wight County**  
**Adopted FY 2018-19 Operating Budget**  
**General Fund**  
**Departmental Resource Detail**

**BOARD OF SUPERVISORS**

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>%</b>
	<b>Actual</b>	<b>Amended</b>	<b>Adopted</b>	<b>Change</b>
Salaries and Wages	\$ 28,626	29,485	29,930	1.5%
Other Compensation	61,812	61,812	61,812	0.0%
Fica & Medicare Benefits	6,193	2,256	7,019	211.1%
VRS - Retirement Benefits	2,565	2,642	2,955	11.8%
Hospital/Medical Plans	37,085	39,412	23,965	-39.2%
Group Life Insurance	375	386	393	1.8%
Deferred Compensation	17	-	-	0.0%
Professional Services	98,186	111,480	147,500	41.8%
Advertising Services	23,508	40,000	30,000	-25.0%
Postage	7	50	-	-100.0%
Telephone (Voice And Fax)	-	-	600	0.0%
Travel & Training	5,993	7,625	7,500	-1.6%
Tolls & Parking	-	-	250	0.0%
P Card Suspense	643	-	-	0.0%
Operating Expenses	4,308	17,000	10,550	-37.9%
Dues & Association Memberships	9,833	10,000	10,000	0.0%
Office Supplies	363	500	-	-100.0%
Total Operating Expenditures	\$ 279,514	322,648	332,474	3.0%

**PERSONNEL SUMMARY**

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>
	<b>Actual</b>	<b>Approved</b>	<b>Adopted</b>
Chairman	1.0	1.0	1.0
Vice-Chairman	1.0	1.0	1.0
Supervisor	3.0	3.0	3.0
Secretary to County Administrator	0.5	0.5	0.5
Number of Full-Time Positions	5.5	5.5	5.5

## County Administration

### Description

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

### FY 18 Accomplishments

- Developed balanced operating and capital budgets that did not require the County to increase any tax rates or borrow funding.
- Lobbied and received General Assembly approval for legislative matters giving County enhanced taxing authority.
- Maintained the County's Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award.

### FY 19 Objectives

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

Performance Measures/Statistics	FY 17 Actual	FY 18 Estimate	FY 19 Estimate
Balanced Budget Prepared and Presented to Board	Yes	Yes	Yes
Financial Policies Meeting or Exceeding Target Levels	100%	100%	100%
Legislative Agenda Prepared and Submitted to State and Congressional Representatives	Yes	Yes	Yes

**Isle of Wight County**  
**Adopted FY 2018-19 Operating Budget**  
**General Fund**  
**Departmental Resource Detail**

**COUNTY ADMINISTRATOR**

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>%</b>
	<b>Actual</b>	<b>Amended</b>	<b>Adopted</b>	<b>Change</b>
Salaries and Wages	\$ 305,563	321,943	328,343	2.0%
Overtime	248	-	-	0.0%
Fica & Medicare Benefits	23,289	24,284	25,119	3.4%
VRS - Retirement Benefits	26,025	29,943	33,656	12.4%
Hospital/Medical Plans	19,837	38,435	39,484	2.7%
Group Life Insurance	3,688	4,259	4,302	1.0%
Deferred Compensation	788	9,320	9,320	0.0%
Postage	178	500	-	-100.0%
Telephone (Voice and Fax)	1,258	2,058	1,319	-35.9%
Travel & Training	4,674	5,000	5,000	0.0%
Tolls & Parking	-	-	250	100.0%
P Card Suspense	235	-	-	0.0%
Operating Expenses	4,909	-	-	0.0%
Dues & Association Memberships	3,192	3,500	3,500	0.0%
Office Supplies	1,573	2,500	2,000	-20.0%
Copier Costs	6,933	6,408	6,408	0.0%
Total Operating Expenditures	\$ 402,390	448,150	458,701	2.4%

**PERSONNEL SUMMARY**

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>
	<b>Actual</b>	<b>Approved</b>	<b>Adopted</b>
County Administrator	1.0	1.0	1.0
Assistant County Administrator	1.0	1.0	1.0
Secretary to County Administrator	0.5	0.5	0.5
PIO/Director of Legislative Affairs	0.5	0.0	0.0
Number of Full-Time Positions	3.0	2.5	2.5

## County Attorney

### Description

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

### FY 18 Accomplishments

- Updated the Isle of Wight County Code in compliance with revisions to the Code of Virginia.
- Continued to provide legal services to the Department of Social Services.
- Provided advice and recommendations regarding the County's legislative agenda.
- Continued to successfully represent or manage outside legal counsel in litigations matters.

### FY 19 Objectives

- To respond to requests for legal services by the Board of Supervisors and the various departments of the County in a timely manner while continuing to enhance public and employee access to government documentation.
- To continue to be an inviting and comfortable area of the County's complex with an open-door policy.
- To continue to monitor and build the office's electronic filing system for a more efficient streamlined outcome, enhancing access to government documentation for the public and employees.
- To appropriately manage the department budget by refraining from using outside counsel unless absolutely necessary to support the needs of the County Attorney Office's limited resources.

Performance Measures/Statistics	FY 17 Actual	FY 18 Actual	FY 19 Estimate
Workload by Department:			
Board of Supervisors	18%	25%	25%
County Administrator	6%	8%	12%
Planning & Zoning	9%	11%	10%
Codes Enforcement and Compliance	2%	6%	-
Human Resources	8%	3%	5%
Social Services	8%	7%	-
Commissioner of Revenue	15%	9%	9%
Southeastern Public Service Authority	2%	5%	5%
Economic Development	3%	-	2%
Miscellaneous	11%	11%	12%
Public Utilities, Public Works, Storm Water, WTTA	12%	6%	7%
Animal Control	6%	-	-
Budget & Finance	-	2%	3%

**Isle of Wight County**  
**Adopted FY 2018-19 Operating Budget**  
**General Fund**  
**Departmental Resource Detail**

**COUNTY ATTORNEY**

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>%</b>
	<b>Actual</b>	<b>Amended</b>	<b>Adopted</b>	<b>Change</b>
Salaries and Wages	\$ 179,922	189,798	193,286	1.8%
Fica & Medicare Benefits	11,956	14,520	14,787	1.8%
VRS - Retirement Benefits	16,121	17,006	19,078	12.2%
Hospital/Medical Plans	29,106	30,888	30,888	0.0%
Group Life Insurance	2,357	2,486	2,533	1.9%
Deferred Compensation	840	840	840	0.0%
Professional Services	816,592	600,000	350,000	-41.7%
Contracted Services	-	50,000	50,000	0.0%
Postage	282	500	-	-100.0%
Telephone (Voice and Fax)	1,306	1,200	1,168	-2.7%
Travel & Training	2,333	5,000	5,000	0.0%
Dues & Association Memberships	1,620	4,000	2,500	-37.5%
Office Supplies	750	2,000	1,500	-25.0%
Copier Costs	3,538	3,485	3,985	14.3%
Books/Subscriptions	22,833	27,650	27,700	0.2%
Total Operating Expenditures	\$ 1,089,556	949,373	703,265	-25.9%

**PERSONNEL SUMMARY**

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>
	<b>Actual</b>	<b>Approved</b>	<b>Adopted</b>
County Attorney	1.0	1.0	1.0
Asst. County Attorney	1.0	0.0	0.0
Legal Assistant	1.0	1.0	1.0
Number of Full-Time Positions	3.0	2.0	2.0

## Human Resources

### Description

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

### FY 18 Accomplishments

- Implemented the Personnel Policy change to the Annual Leave accrual rate eligibility for all full-time employees.
- Revised and expanded the Employee Reward and Recognition Program, including a new higher-level Public Service Award, to enhance the County's ability to recognize exemplary public service within the County's workforce.
- Administered the Employee Performance Management Process that included merit-based salary adjustment processing.
- Led the recruitment and selection process for key County vacancies.
- Provided for County-wide Workplace Harassment and Diversity Training for all employees.
- Provided for County-wide Customer Service Training focusing on the County's "CARE" mission.
- Trained groups of county leadership staff through completion of the Isle Lead Supervisory Certificate Program held on an on-going basis.
- Maintained competitive and cost effective employee benefits plans, as well as monitored health care reform mandates and trends.
- Explored options and tools, including conducting a needs analysis, for electronic time and attendance record-keeping in partnership with the County's Finance Department, Payroll Division, to strategically plan phases of efforts and provide recommendations to the County Administrator for a feasibility review.
- Hosted a Virginia Retirement System Hybrid Member Seminar onsite to further educate Hybrid-plan members on their benefit.
- Led recognition activities for National Public Service Recognition Week, including the Service Awards recognition and partnering with the Employee Safety and Wellness Council in planning activities.
- Managed the County's Employee Giving Campaign for 2018 for United Way of South Hampton Roads, resulting in an increase over the 2017 campaign.
- Received the United Way of South Hampton Roads Bronze Trailblazer Award in 2017 for the third consecutive year for increasing the County's Employee Giving Campaign.
- Led a Toy Drive for the fourth consecutive year for children served by the Isle of Wight Department of Social Services.

### FY 19 Objectives

- To complete all pre-requisite requirements and apply for the Commonwealth of Virginia V3 Certification (Virginia Values Veterans). **(SP2 – Economic well-being and quality of life)**
- To develop the skills and knowledge of the County's Leadership Staff through the on-going offering of the *Isle Lead Supervisor Certificate Program*, consisting of a multi-faceted curriculum of diverse supervisory concepts required of all supervisory-level personnel, and additional leadership development. **(SP3 - Managing Growth and Change)**
- To provide training and development opportunities for our employees responsive to County needs. **(SP1 - Effective Governance and Community Partnerships)**

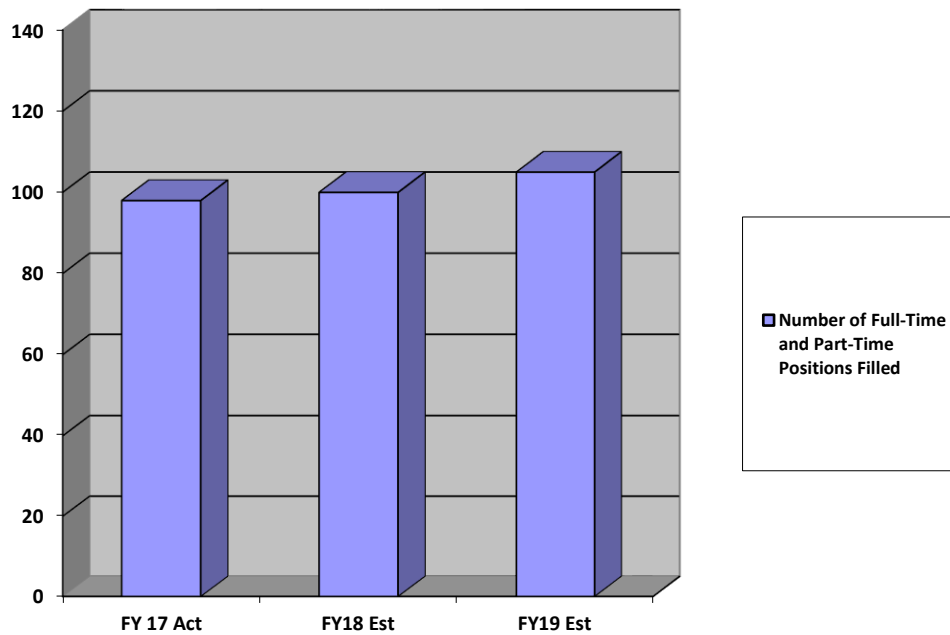


## Human Resources

- To continue to ensure adherence to salary administration rules of the employee compensation and classification system, to ensure compensation is competitive within the market and to attract and retain talent. **(SP1 - Effective Governance and Community Partnerships)**

Performance Measures/Statistics	FY 17 Actual	FY 18 Estimate	FY 19 Estimate
Personnel Policy Amendments Completed	7	3	4
Number of Full-Time and Part-Time Positions Filled	98	100	105
Training Sessions (non-safety) provided for County staff	65	45	45
Compliance with part-time employee maximum hours policy	100%	100%	100%

### Trends



**Isle of Wight County**  
**Adopted FY 2018-19 Operating Budget**  
**General Fund**  
**Departmental Resource Detail**

**HUMAN RESOURCES**

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>%</b>
	<b>Actual</b>	<b>Amended</b>	<b>Adopted</b>	<b>Change</b>
Salaries and Wages	\$ 154,248	158,875	161,779	1.8%
Part-Time Salaries	157	-	100,000	100.0%
Fica & Medicare Benefits	11,072	12,154	12,377	1.8%
VRS - Retirement Benefits	13,821	14,235	15,968	12.2%
Hospital/Medical Plans	26,599	28,255	28,255	0.0%
Group Life Insurance	2,020	2,081	2,120	1.9%
Deferred Compensation	840	840	840	0.0%
Tuition Reimbursement	-	-	5,000	100.0%
Professional Services	27,528	37,000	37,000	0.0%
Advertising Services	1,088	2,500	2,500	0.0%
Postage	172	350	350	0.0%
Telephone (Voice and Fax)	368	497	440	-11.5%
Employee Service Awards & Recognition	9,684	11,500	15,000	30.4%
Travel & Training	5,436	6,400	6,400	0.0%
Operating Expenses	13,998	15,000	15,000	0.0%
Dues & Association Membership	398	800	800	0.0%
Office Supplies	1,038	2,000	2,000	0.0%
Copier Costs	548	-	-	0.0%
Total Operating Expenditures	\$ 269,015	292,487	405,829	38.8%

**PERSONNEL SUMMARY**

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>
	<b>Actual</b>	<b>Approved</b>	<b>Adopted</b>
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

## Electoral Board/Registrar

### Description

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

### FY 18 Accomplishments

- Assist citizens of Isle of Wight County with the voter registration process – in person and by mail
- Maintained confidential files for over 27,000 voters as well as maintain voting equipment.
- Trained over 100 Officers of Election on new Voting Equipment and Election Day procedures.
- Assisted all prospective and incumbent candidates with the qualification process for the 4 local offices that were up for election in November 2017.
- Assist all local candidates required to file campaign finance reports with their paperwork or on-line filing.

### FY 19 Objectives

- To maintain the integrity of the election process and to make sure the citizens of Isle of Wight County continue to receive their election information in a timely manner.
- To conduct elections under the guidance of the Electoral Board in accordance with Federal and State laws in an efficient and equitable manner to insure fairness and accuracy in all elections.
- To provide information, materials, and assistance to all local candidates.
- To provide voters registration information and materials, distribute literature and develop programs to educate the general public concerning registration, absentee voting, and serving as an Officer of Election.

Performance Measures/Statistics	FY 17 Actual	FY 18 Estimate	FY 19 Estimate
Number of Registered Voters	27,840	28,240	28,640
Percent of Election Results Certified within 3 Days	100%	100%	100%

**Isle of Wight County**  
**Adopted FY 2018-19 Operating Budget**  
**General Fund**  
**Departmental Resource Detail**

**REGISTRAR**

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>%</b>
	<b>Actual</b>	<b>Amended</b>	<b>Adopted</b>	<b>Change</b>
Salaries And Wages	\$ 95,390	98,251	100,219	2.0%
Overtime	168	-	-	0.0%
Part-Time Salaries	31,471	36,255	36,983	2.0%
Compensation	34,915	19,010	37,010	94.7%
Fica & Medicare Benefits	9,288	10,290	10,496	2.0%
VRS - Retirement Benefits	8,404	8,803	9,692	10.1%
Hospital/Medical Plans	29,833	30,888	30,928	0.1%
Group Life Insurance	1,250	1,287	1,313	2.0%
Deferred Compensation	420	420	420	0.0%
Repairs & Maintenance	828	5,441	5,441	0.0%
Advertising Services	370	400	550	37.5%
Utilities	3,915	4,130	4,130	0.0%
Postage	5,329	3,000	3,500	16.7%
Telephone (Voice and Fax)	652	1,700	489	-71.2%
Lease/Rental of Buildings	1,400	1,400	2,100	50.0%
Travel & Training	4,683	4,500	4,900	8.9%
Operating Expenses	22,050	25,515	36,535	43.2%
Dues & Association Memberships	320	320	320	0.0%
Office Supplies	1,796	1,500	1,500	0.0%
Copier Costs	3,863	2,712	2,712	0.0%
Capital Outlay	155,550	-	-	0.0%
Total Operating Expenditures	\$ 411,895	255,822	289,238	13.1%

**PERSONNEL SUMMARY**

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>
	<b>Actual</b>	<b>Approved</b>	<b>Adopted</b>
Registrar	1.0	1.0	1.0
Asst. Registrar	1.0	0.0	0.0
Deputy Registrar	0.0	1.0	1.0
Number of Full-Time Positions	2.0	2.0	2.0

## Commissioner of the Revenue

### Description

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

### FY 18 Accomplishments

- Increased Outreach Programs informing citizens of tax relief programs for the Elderly and Veterans.
- Partnered with Department of Taxation to provide assistance to TAX in sales tax administration.
- Provided income tax presentations to enrolled agents and CPA firms in Hampton Roads.
- Continued cross training of staff in multiple areas.

### FY 19 Objectives

- To continue to provide courteous and efficient service to the citizens of Isle of Wight County.
- To develop online services to include Business License renewals.
- To coordinate the Real Estate General Reassessment with the Board of Assessors.

Performance Measures/Statistics	2016 Actual	2017 Estimate	2018 Estimate
Personal Property Assessments	63,576	61,819	62,583
Machinery & Tools/Business Personal Property Assessments	1,435	1,407	1,411
Mobile Home Assessments	1,712	1,549	1,574
Tax Relief Applications	475	485	701
Business Licenses	1,474	1,547	1,619
Meals and Lodging Taxes	58	64	75
State Income Tax Returns	1,934	1,683	1,607
Estimated Income Tax Returns	385	339	365
Bank Franchise Tax Returns	2	2	2
Public Service Corporations Assessed	53	54	50

**Isle of Wight County**  
**Adopted FY 2018-19 Operating Budget**  
**General Fund**  
**Departmental Resource Detail**

**COMMISSIONER OF REVENUE**

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>%</b>
	<b>Actual</b>	<b>Amended</b>	<b>Adopted</b>	<b>Change</b>
Salaries and Wages	\$ 403,984	432,622	435,783	0.7%
Part-Time Salaries	15,183	13,133	13,397	2.0%
Fica & Medicare Benefits	30,933	34,100	34,363	0.8%
VRS - Retirement Benefits	36,390	38,763	43,491	12.2%
Hospital/Medical Plans	91,282	102,942	102,954	0.0%
Group Life Insurance	5,286	5,667	5,709	0.7%
Deferred Compensation	3,115	3,360	3,780	12.5%
Maintenance Service Contracts	4,264	4,600	4,900	6.5%
Postage	4,867	5,000	5,000	0.0%
Telephone (Voice and Fax)	1,221	1,945	1,028	-47.1%
Travel & Training	3,517	3,600	4,400	22.2%
P Card Suspense	350	-	-	0.0%
Dues & Association Memberships	745	760	900	18.4%
Office Supplies	3,339	5,740	5,800	1.0%
Copier Costs	4,908	3,517	3,517	0.0%
Books/Subscriptions	9,962	10,000	10,000	0.0%
Total Operating Expenditures	\$ 619,346	665,749	675,022	1.4%

**PERSONNEL SUMMARY**

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>
	<b>Actual</b>	<b>Approved</b>	<b>Adopted</b>
Commissioner of the Revenue	1.0	1.0	1.0
Chief Deputy COR	1.0	1.0	1.0
Deputy Clerk I - III	7.0	7.0	8.0
Paralegal	1.0	1.0	0.0
Number of Full-Time Positions	10.0	10.0	10.0

## Assessment

### Description

The general reassessment of the County's real property is performed every four years by an independent assessing firm. The next Reassessment is effective as of July 1, 2019. A Board of Equalization holds public hearings for one year following the effective July 1 assessment date to ensure equalization of property values at the request of citizens. The Commissioner of the Revenue assesses the new construction between general reassessments.

### FY 18 Accomplishments

- Assessed all new construction completed during fiscal year on schedule and notified taxpayers of the new assessment.

### FY 19 Objectives

- Develop new procedures for general reassessment to make the process more efficient.

Performance Measures/Statistics	FY 16 Actual	FY 17 Actual	FY 18 Estimate
Land Parcels	20,385	20,504	20,600
Real Estate Transfers	1,721	1,716	1,800
Reassessments New Construction	314	384	450

**Isle of Wight County**  
**Adopted FY 2018-19 Operating Budget**  
**General Fund**  
**Departmental Resource Detail**

**REAL ESTATE ASSESSMENT**

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>%</b>
	<b>Actual</b>	<b>Amended</b>	<b>Adopted</b>	<b>Change</b>
Professional Services	\$ 11,464	60,000	309,000	415.0%
Advertising Services	-	-	1,500	100.0%
Postage	83	300	1,500	400.0%
Travel & Training	-	400	1,600	300.0%
Office Supplies	377	500	1,500	200.0%
Total Operating Expenditures	\$ 11,924	61,200	315,100	414.9%



## Treasurer

### Description

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

### FY 18 Accomplishments

- Maintained current three-year combined real estate and personal property collection rates of 99%.
- Provided strong financial management and fiscal accountability for all funds.
- Provided excellent customer service to citizens as well as internal customers.

### FY 19 Objectives

- To maintain collection rates above 99%.
- To continue to provide excellent customer service to citizens and fellow workers.

Performance Measures/Statistics	FY 17 Actual	FY 18 Estimate	FY 19 Estimate
Collections Rate	99.4%	99.0%	99.0%

**Isle of Wight County**  
**Adopted FY 2018-19 Operating Budget**  
**General Fund**  
**Departmental Resource Detail**

**TREASURER**

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>%</b>
	<b>Actual</b>	<b>Amended</b>	<b>Adopted</b>	<b>Change</b>
Salaries and Wages	\$ 387,104	399,087	405,054	1.5%
Overtime	32	-	-	0.0%
Part-Time Salaries	20,071	38,490	39,264	2.0%
Fica & Medicare Benefits	29,094	33,475	33,991	1.5%
VRS - Retirement Benefits	34,403	35,758	40,026	11.9%
Hospital/Medical Plans	75,747	87,498	72,054	-17.7%
Group Life Insurance	5,031	5,228	5,307	1.5%
Deferred Compensation	2,922	3,360	3,360	0.0%
Bank Fees	7,134	11,000	11,000	0.0%
Professional Services	(15,685)	-	-	0.0%
Repairs & Maintenance	-	250	250	0.0%
Maintenance Service Contracts	3,335	5,527	7,500	35.7%
Advertising Services	1,809	3,290	3,290	0.0%
Postage	77,135	76,500	78,100	2.1%
Telephone (Voice and Fax)	1,590	1,650	1,650	0.0%
Lease/Rental of Equipment	-	1,680	1,680	0.0%
Travel & Training	2,249	3,600	5,000	38.9%
Operating Expenses	-	800	500	-37.5%
Due & Association Membership	880	2,000	2,000	0.0%
Office Supplies	19,084	22,500	22,500	0.0%
Copier Costs	3,764	3,145	3,145	0.0%
Items for Resale	1,986	2,500	3,000	20.0%
Total Operating Expenditures	\$ 657,685	737,338	738,671	0.2%

**PERSONNEL SUMMARY**

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>
	<b>Actual</b>	<b>Approved</b>	<b>Adopted</b>
Treasurer	1.0	1.0	1.0
Chief Deputy Treasurer	1.0	1.0	1.0
Deputy Clerk I-III	7.0	7.0	7.0
Number of Full-Time Positions	9.0	9.0	9.0

## Budget and Finance

### Description

The Department of Budget and Finance is responsible for ensuring the financial integrity of the County's operation. This is done through the maintenance of accounting records, the establishment of internal control, payroll and invoice processing, debt management, insurance administration, and the financial administration of grants. The coordination of the year-end close out, annual audit and preparation of the Comprehensive Annual Financial Report (CAFR) are also major deliverables. The department is also responsible for the development and administration of the County's operating and capital budgets. The services of the Budget and Finance Department are provided to the Board of Supervisors, County Administrator, other County Departments, Constitutional Officers and the public at large as needed in accordance with generally accepted accounting principles and County policies.

### FY 18 Accomplishments

- Prepared mandated financial reports in compliance with federal and state law and regulations.
- Attained an Unmodified Opinion for the County's financial audit for Fiscal Year 2016-2017.
- Submitted the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting for the County's Comprehensive Annual Financial Report for Fiscal Year 2016.
- Received the Government Finance Officers Association Distinguished Budget Presentation Award for Fiscal Years 2017-18.
- Revised Accounting Policy and created a new uniform grant guidance policy.
- Increased PCard usage throughout the County and trained all participants with internal staff.
- Provided oversight and integrity of the County's financial management system and completed the Financial System Upgrade.
- Streamlined the business processes, improved the operational efficiency and strengthened internal control.

### FY 19 Objectives

- To maintain and enhance the County's sound financial condition and continue to promote long-term strategic planning to enhance the County's financial position and bond rating. (**SP4: Funding for the Future**)
- To facilitate fiscally responsible decision-making throughout the County's organization by providing relevant, timely, understandable and accurate financial information. (**SP1: Effective Governance and Community Partnerships**)
- To implement technology solutions to improve business processes and increase efficiencies. This includes implementing a CAFR reporting software and making full and effective use of the existing financial management system. (**SP1: Effective Governance and Community Partnership**)
- To provide excellent customer services to citizens, vendors, and departments. (**SP1: Effective Governance and Community Partnership**)

Performance Measures/Statistics	FY 17 Actual	FY 18 Estimate	FY 19 Estimate
Bill/Invoice Payment 98% within 30 days of receipt	98%	98%	98%
Quarterly Financial Reporting to Board of Supervisors	4	4	4
Issued W-2s/1099s by prescribed compliance issuance dates	Yes	Yes	Yes
Unmodified Audit Opinion	Yes	Yes	Yes
GFOA Certificate of Financial Achievement Award	Yes	Submitted	Yes
GFOA Certificate of Distinguished Budget Award	Yes	Yes	Yes

**Isle of Wight County**  
**Adopted FY 2018-19 Operating Budget**  
**General Fund**  
**Departmental Resource Detail**

**BUDGET & FINANCE**

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>%</b>
	<b>Actual</b>	<b>Amended</b>	<b>Adopted</b>	<b>Change</b>
Salaries and Wages	\$ 382,046	408,423	451,859	10.6%
Overtime	44	100	100	0.0%
Fica & Medicare Benefits	26,617	31,252	34,575	10.6%
VRS - Retirement Benefits	32,724	36,595	45,111	23.3%
Hospital/Medical Plans	81,486	87,031	86,132	-1.0%
Group Life Insurance	4,785	5,350	5,920	10.7%
Deferred Compensation	2,415	2,940	2,940	0.0%
Professional Services	135,568	72,300	25,530	-64.7%
Postage	3,597	4,000	4,000	0.0%
Telephone (Voice and Fax)	1,217	841	841	0.0%
Travel & Training	2,431	6,670	7,725	15.8%
Tolls & Parking	-	-	120	100.0%
Dues & Association Memberships	745	750	825	10.0%
Office Supplies	5,824	7,600	5,785	-23.9%
Copier Costs	3,013	2,679	2,679	0.0%
Computer Software <\$5k	-	400	780	95.0%
Books/Subscriptions	437	785	500	-36.3%
Total Operating Expenditures	\$ 682,949	667,716	675,422	1.2%

**PERSONNEL SUMMARY**

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>
	<b>Actual</b>	<b>Approved</b>	<b>Adopted</b>
Director of Finance	1.0	1.0	1.0
Comptroller	1.0	1.0	1.0
Financial Analyst	0.0	0.0	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	1.0	1.0
Number of Full-Time Positions	6.0	7.0	8.0

## Purchasing

### Description

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

### FY 18 Accomplishments

- Managed the purchasing card system to insure every cardholder, and all supervisors are thoroughly trained.
- Enforced Pcard policy when breaches are found.
- Continued posting formal Invitations for Bids (IFB) and Requests for Proposals in electronic form to increase competition, improve access, accuracy, and to reduce paper files.
- Updated the Procurement Manual and presented General Assembly-based changes to the Board of Supervisors to allow Purchasing Policy updates.
- Set up new accounts with Amazon Business for better prices, control and receive tax exemption.
- Created and advised various County departments in creating contracts.
- Handled RFP to redesign and development Tyler's Beach.
- Monitored the General Assembly and gave positions on proposed bills.
- Focused on using more cooperative contracts solicited by other jurisdictions to save money and reduce administrative costs/efforts. This results in fewer formal solicitations, faster turnaround and better pricing.
- Worked with County Attorney to improve contract language and add protections.
- Increased involvement in new solicitations which were technical and complex.

### FY 19 Objectives

- To provide support, communications and guidance to County departments on procurement matters. **(SP1 Effective Governance and Community Partnerships)**
- To create new reports to measure change, in order to better understand trends, successes, failures, and future funding requirements. **(SP1 Effective Governance and Community Partnerships)**
- To implement new procedures in support of adoption of electronic commerce replacing paper-based operating environment. **(SP3 Managing Growth and Change)**
- Cooperate on regional and state contracts to enjoy economies of scale and to reduce workloads. **(SP3)**
- To utilize technology to improve processes, tracking and reporting of procurement/contractual data and eliminate redundancies and waste. **(SP1 Effective Governance and Community Partnerships)**
- Teach Ethics and Anti-Trust Classes to key users of the procurement system. **(SP1)**
- To draft a new Travel Policy for Board consideration. **(SP1)**

Performance Measures/Statistics	FY 17 Actual	FY 18 Actual	FY 19 Estimate
Number of Solicitations (RFPs/IFBs/Other)	16	12	14
Annual Rebates Earned	\$10,454	\$12,520	\$15,000
Annual Spend:			
P-Cards	\$1,122,334	\$1,500,000	\$1,750,000
Purchase Orders	\$14,486,165	\$16,000,000	\$17,000,000
E-payables	\$872,438	\$1,000,000	\$1,500,000

## Recent Trends

The number of formal Solicitations are lower:

- The wide use of more cooperative contracts. (National trend endorsed by US Conference of Mayors, etc.)
- The General Assembly continues to raise the threshold from \$50,000 to contracts with a value of over \$100,000 require formal solicitations.
- Raise thresholds on bonding.
- More 'long-term' contracts & agreements with renewals (Taking advantage of spreading out solicitations and receiving economies and stability.)

The number of rebates are decreasing:

- Pcard usage is much higher so rebates should increase for these.
- Some major suppliers that offered rebates are dropping the practice.
- Using more ecommerce sites provide better pricing and reduces administrative costs, but rebate offers are drying up.
- Using more Amazon Business, better pricing no rebates.

Substantial Savings:

- We are watching major companies collapse because of ecommerce, which improves pricing and service.
- We are primarily using cooperative contracts led by national, state and local jurisdictions at much lower prices with less costs.
- Many factors are resulting in fewer formal solicitations except for construction and professional services.
- We are making faster payments to vendors through electronic payments, thereby reducing costs and avoiding expenses tied to cutting checks and mailing.
- Reducing Bonding requirements will save on inherent fees.
- E-payables are becoming more common and are actively promoted.

Sourcing:

- National cooperative contracts including:
  - US Communities
  - National Joint Powers
  - H-Gal Cooperative
  - Many others

Network:

- Difficult technical procurement solutions via networks with:
  - NIGP networks
  - VAGP networks

**Isle of Wight County**  
**Adopted FY 2018-19 Operating Budget**  
**General Fund**  
**Departmental Resource Detail**

**PURCHASING**

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>%</b>
	<b>Actual</b>	<b>Amended</b>	<b>Adopted</b>	<b>Change</b>
Salaries And Wages	\$ 75,117	76,126	77,650	2.0%
Fica & Medicare Benefits	5,932	5,824	5,941	2.0%
VRS - Retirement Benefits	7,066	6,821	8,223	20.6%
Group Life Insurance	968	997	1,018	2.1%
Deferred Compensation	420	420	420	0.0%
Telephone (Voice And Fax)	499	516	-	-100.0%
Travel & Training	1,774	3,000	3,500	16.7%
Dues & Association Memberships	215	300	300	0.0%
Total Operating Expenditures	\$ 91,991	94,004	97,052	3.2%

**PERSONNEL SUMMARY**

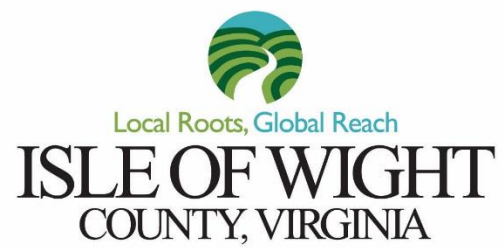
	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>
	<b>Actual</b>	<b>Approved</b>	<b>Adopted</b>
Procurement Agent	1.0	1.0	1.0
Number of Full-Time Positions	1.0	1.0	1.0



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## Judicial



## Circuit Court – Judges

### Description

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

### FY 19 Objectives

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

Performance Measures/Statistics	2017 Actual	2018 Estimate	2019 Estimate
Number of Civil Cases Commenced	420	430	440
Number of Civil Cases Concluded	391	391	391
Number of Criminal Cases Commenced	675	675	675
Number of Criminal Cases Concluded	486	N/A	N/A

**Isle of Wight County**  
**Adopted FY 2018-19 Operating Budget**  
**General Fund**  
**Departmental Resource Detail**

**CIRCUIT COURT**

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>%</b>
	<b>Actual</b>	<b>Amended</b>	<b>Adopted</b>	<b>Change</b>
Salaries And Wages	\$ 43,302	44,601	45,274	1.5%
Compensation	3,870	5,000	4,000	-20.0%
Fica & Medicare Benefits	3,066	3,641	3,464	-4.9%
VRS - Retirement Benefits	3,880	3,996	4,469	11.8%
Hospital/Medical Plans	14,553	15,444	15,444	0.0%
Group Life Insurance	567	584	594	1.7%
Deferred Compensation	420	420	420	0.0%
Telephone (Voice and Fax)	294	507	693	36.7%
Travel & Training	-	500	500	0.0%
Dues & Association Memberships	162	500	500	0.0%
Office Supplies	415	400	400	0.0%
Total Operating Expenditures	\$ 70,529	75,593	75,758	0.2%

**PERSONNEL SUMMARY**

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>
	<b>Actual</b>	<b>Approved</b>	<b>Adopted</b>
Judicial Asst.	1.0	1.0	1.0
Number of Full-Time Positions	1.0	1.0	1.0

**CIRCUIT COURT UTILITIES**

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>%</b>
	<b>Actual</b>	<b>Amended</b>	<b>Adopted</b>	<b>Change</b>
Utilities *	\$ 69,028	-	-	0.00%
Total Operating Expenditures	\$ 69,028	-	-	0.00%

\* Effective FY 18, budgeted in Public Works - Bldgs & Grounds

## General District Court

### Description

The General District Court is responsible for the trial of misdemeanor cases, traffic infractions, preliminary hearings in felony matters, and civil cases and suits up to \$25,000. The General District Court has three divisions (criminal, traffic, and civil) and is responsible for maintaining the records and accounts of each of these divisions. **Isle of Wight County provides additional local funding support for this State function.**

### FY 19 Objectives

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

Performance Measures/Statistics	2015	2016	2017
Criminal Cases			
Number of Hearings	1853	5286	N/A
Cases Concluded	566	1,757	N/A
Civil Cases			
Number of Hearings	559	1,134	N/A
Cases Concluded	747	1,851	N/A
Traffic Cases			
Number of Hearings	6,453	15,458	N/A
Cases Concluded	6,058	12,112	N/A

**Isle of Wight County**  
**Adopted FY 2018-19 Operating Budget**  
**General Fund**  
**Departmental Resource Detail**

**GENERAL DISTRICT COURT**

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>%</b>
	<b>Actual</b>	<b>Amended</b>	<b>Adopted</b>	<b>Change</b>
Court Appt Public Defender	\$ 8,154	4,360	7,500	72.0%
Uniforms	-	481	-	-100.0%
Telephone (Voice and Fax)	1,419	1,736	1,387	-20.1%
Lease/Rental of Equipment	66	372	-	-100.0%
Operating Expenses	-	150	2,886	1824.0%
Dues & Association Membership	100	134	-	-100.0%
Office Supplies	259	659	-	-100.0%
Copier Costs	2,824	2,763	2,763	0.0%
Books/Subscriptions	143	230	-	-100.0%
<b>Total Operating Expenditures</b>	<b>\$ 12,965</b>	<b>10,885</b>	<b>14,536</b>	<b>33.5%</b>

## Western Tidewater Community Corrections Program

### Description

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

Approximately 13% of the Community Correction Program's caseload is comprised of offenders from Isle of Wight County. The County's share of Community Correction Program expenses is directly correlated to its percentage of offenders sent to the program by the court system.

### FY 18 Accomplishments

- Developed collaborative relationships with the Workforce Development Center, District 6 Probation & Parole and the Western Tidewater Community Services Board. This has given our agency the opportunity to provide more services for our client population.
- Continued to provide a number of programs to offenders referred to the program including certified batterer's intervention program, shoplifting intervention program, women's domestic violence counseling, substance abuse education, and anger management. These programs are offer at little to no cost to our client population and classes are held at our location.

### FY 19 Objectives

- To work directly with the Western Tidewater Community Services Board to have direct access to a mental health professional and a substance abuse counselor to alleviate wait times for assessments and treatment.
- To aid in the rehabilitation of offenders through education, training, alcohol and drug treatment, counseling and other support systems necessary to enable them to become fully functioning and contributing members of our community.
- To provide more community based treatment programs and community service sites to our client population.

Performance Measures/Statistics	FY 17 Actual	FY 18 Actual	FY 19 Estimate
Total Cases referred for supervision from Isle of Wight Courts	116	146	180
Isle of Wight Circuit Court	5	6	10
Isle of Wight General District Court	71	100	140
Isle of Wight Juvenile & Domestic Relations Court	40	40	45
Total Successful Placement Closures	71	74	80
Community Service Work Hours Performed	421.5	377.5	400

**Isle of Wight County**  
**Adopted FY 2018-19 Operating Budget**  
**General Fund**  
**Departmental Resource Detail**

**WESTERN TIDEWATER COMMUNITY CORRECTIONS**

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>%</b>
	<b>Actual</b>	<b>Amended</b>	<b>Adopted</b>	<b>Change</b>
Telephone (Voice And Fax)	\$ 289	289	312	8.0%
Contributions	15,522	15,522	22,120	42.5%
Total Operating Expenditures	\$ 15,811	15,811	22,432	41.9%

## Juvenile and Domestic Relations Court

### Description

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

### FY 19 Objectives

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



**Isle of Wight County**  
**Adopted FY 2018-19 Operating Budget**  
**General Fund**  
**Departmental Resource Detail**

**JUVENILE DOMESTIC RELATIONS COURT**

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>%</b>
	<b>Actual</b>	<b>Amended</b>	<b>Adopted</b>	<b>Change</b>
Repairs & Maintenance	\$ -	240	240	0.0%
Court Appointed Public Defender	360	500	500	0.0%
Postage	438	540	540	0.0%
Telephone (Voice and Fax)	1,232	1,736	1,699	-2.1%
Travel & Training	-	500	500	0.0%
Dues & Association Membership	234	450	450	0.0%
Office Supplies	1,943	2,000	2,000	0.0%
Copier Costs	2,547	2,487	2,487	0.0%
Total Operating Expenditures	\$ 6,754	8,453	8,416	-0.4%

## Juvenile Accountability Program

### Description

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

### FY 17 Accomplishments

During the 2016-2017 fiscal year fourteen youth were served and they all successfully completed the program.

### FY 18 Objectives

- With continued funding, we plan to serve at least the same number of new referrals in FY 2017. Serving the youth through the current format is done at the cost of \$225.00 per session, regardless of the number of participants. All other vendors who have expressed interest in providing the program would charge a minimum of \$67.00 per child per session. **(SP1 – Effective Governance and Community Partnerships & SP2 – Economic Well-Being and Quality of Life)**
- The current vendor is willing to serve multiple referral sources at the least cost. We continue to make the program available to the Department of Social Services and to the County School system at no cost to them. **(SP1 – Effective Governance and Community Partnerships & SP2 – Economic WellBeing and Quality of Life)**
- Additional funds in the budget will allow the Court Service Unit to offer parenting, anger management and job readiness groups as needed. In addition, a portion of the funding would allow the youth who have been court ordered to complete designated hours of community service work. An individual has been contacted who has previously supervised juveniles doing community service work and initial contacts have been made for work sites. **(SP1 – Effective Governance and Community Partnerships & SP2 – Economic Well-Being and Quality of Life)**

### Trend

Isle of Wight County has a unique problem with “SPICE”, a synthetic form of marijuana which has resulted in cases of cardiac arrest and several acute care placements in psychiatric hospitals. The education program has stressed the serious impact of both “SPICE” and “BATH SALTS” a synthetic form of cocaine.

Of the youth who have successfully completed the education program, none have returned to court with new substance abuse issues.

**Isle of Wight County**  
**Adopted FY 2018-19 Operating Budget**  
**General Fund**  
**Departmental Resource Detail**

**JUVENILE ACCOUNTABILITY PROGRAM**

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>%</b>
	<b>Actual</b>	<b>Amended</b>	<b>Adopted</b>	<b>Change</b>
Professional Services	\$ 4,275	15,000	15,000	0.0%
Telephone (Voice And Fax)	74	96	81	-15.6%
Drug Testing Supplies	-	1,000	1,000	0.0%
Drug Lab Test	28	500	500	0.0%
Total Operating Expenditures	\$ 4,377	16,596	16,581	-0.1%

## Fifth District Court Services Unit

### Description

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

### FY 18 Accomplishments

- Hosted Truancy Reduction Committee hearings in partnership with Isle of Wight County Public Schools aimed at addressing and improving attendance patterns of identified school age children.
- Partnered with the Western Tidewater Community Services Board to offer services and referrals for court involved young people and diversion cases.

### FY 19 Objectives

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

Performance Measures/Statistics	FY 16 Actual	FY 17 Estimate	FY 18 Estimate
Number of Juveniles placed in Secure Detention	18	14	N/A
Average Length of Stay in Secure Detention	26 days	26 days	26 days
Average Cost per Day for Secure Detention	\$190	\$190	\$190
Percent of petitions seeking violations of probation/parole to delinquency intakes	3%	3%	3%

**Isle of Wight County**  
**Adopted FY 2018-19 Operating Budget**  
**General Fund**  
**Departmental Resource Detail**

**FIFTH DISTRICT COURT SERVICES**

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>%</b>
	<b>Actual</b>	<b>Amended</b>	<b>Adopted</b>	<b>Change</b>
Professional Services	\$ 277,699	185,500	210,000	13.2%
Telephone (Voice And Fax)	750	660	660	0.0%
Total Operating Expenditures	\$ 278,449	186,160	210,660	13.2%

## Clerk of the Circuit Court

### Description

The Clerk's Office performs multiple duties (over 800 by Code of Virginia), which serve Isle of Wight County citizens. The Clerk's Office records deeds, wills, file civil suits, financing statements, and any and all other documents relating to real estate. We issue marriage licenses, passport applications, and concealed handgun permits. The staff administers notary oaths and oaths of all County appointed and elected officials, recording same for public view, and makes a permanent record. The Office docket judgments and records liens.

The Clerk's Office also tends to the duties of Circuit Court, which also serves our citizens, whether it is criminal or civil in nature. We issue subpoenas for witnesses; draw jurors and maintain the jury system notifying jurors of trial dates, continuances, etc.; set trial dates, and attend trials to obtain the facts for writing court orders reflecting the results of the cases, which is a permanent record. The Circuit Court is a "Court of Record" which requires court orders be written and entered by the presiding judge.

### FY 18 Accomplishments

- Continual technology improvements for access to County records. All County records from 1600's to the present are now online for viewing pursuant to the Code of Virginia. Secure Remote Access is provided pursuant to Virginia Code, making records accessible, by subscription, such as deeds, wills, marriage licenses, financing statements, and miscellaneous orders, but without a fee if viewed in the Record Room.
- The Clerk's Office became a fileless/paperless court, allowing judges, attorneys, and probation officers to see our records through the Supreme Court Case Imaging System. When a citizen calls to inquire of a case, we are able to quickly pull it up on our computers and provide the information by phone.
- Effective August 2014, we began E-Filing civil cases. Attorneys can send their petitions electronically with payment which benefits out of town attorneys to file a suit without coming to the office if they choose to use the E-Filing system.
- Continual applications to the Library of Virginia for grants for the purpose of restoring and preserving our old books, which pleases genealogists who come to visit our Record Room.
- A volunteer is working hard to preserve the old "loose papers" stored in the Record Room from the 1600's. These fragile documents are being placed in mylar sleeves and filed in non-acidic folders and boxes that will preserve said documents indefinitely. The next phase is to index these documents to make available to the public, online and in-house. This project will be completed in 2018.

### FY 19 Objectives

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

Performance Measures/Statistics	FY 17 Actual	FY 18 Estimate	FY 19 Estimate
Wills/Estates Initiated	213	220	225
Judgments/Administrative Liens/Notices	1196	1200	1250
Deeds Recorded	5,652	5,800	6,000
Financing Statements	38	40	40
Fictitious Names	130	140	150
Marriage Licenses	223	225	230
Passport Applications	567	570	580
Civil Actions Commenced	396	420	430
Concealed Handgun Permits	878	890	900
Criminal Actions Commenced	561	580	675

## Trends

The Clerk's Office has for many years provided passport services as a courtesy to our citizens for their convenience, and we know the citizens appreciate this service.

Court is another hat worn by the Clerk's Office which is a large part of the duties in this office. There are continual filings with civil and criminal cases, motions, subpoena requests, pleadings, etc., which we are required to file immediately upon receipt. These documents in turn must be scanned in to our Supreme Court Case Management System to allow the attorneys and judges to view said documents. We are now experiencing an increase in *pro se* divorce filings and other civil filings. This has certainly increased time on the staff's part in helping citizens of this County. We are not allowed to provide legal advice, but we spend a lot of time helping pro se parties understand what they need to file, when to file, what format is required, and, in general, continual contact with pro se parties during the process. The time spent on these cases has increased significantly because pro se parties are unfamiliar with the Rules of Court. We try to assist as much as possible without providing legal advice.

Isle of Wight citizens are also affected by the criminal cases filed. The citizens may be in our court on traffic appeals and minor offenses. Citizens may be a victim in more serious crimes, and we work with them in collection of restitution as ordered by the Court. Clerk's Office staff also works with defendants who have been convicted of a crime, and help them, upon request, to set up payment plans to pay court costs. We also assist defendants in filing petitions to have a hearing before a judge for the purpose of getting a restricted driver's license, or full restoration of driving privileges if eligible.

All of these matters touch the citizens of Isle of Wight in some way, and we provide service above and beyond expectations.

**Isle of Wight County**  
**Adopted FY 2018-19 Operating Budget**  
**General Fund**  
**Departmental Resource Detail**

**CLERK OF THE CIRCUIT COURT**

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>%</b>
	<b>Actual</b>	<b>Amended</b>	<b>Adopted</b>	<b>Change</b>
Salaries and Wages	\$ 327,799	339,041	342,526	1.0%
Fica & Medicare Benefits	23,397	25,937	26,203	1.0%
VRS - Retirement Benefits	29,190	30,378	33,341	9.8%
Hospital/Medical Plans	74,219	78,824	71,955	-8.7%
Group Life Insurance	4,312	4,441	4,488	1.1%
Deferred Compensation	2,520	2,520	2,520	0.0%
Professional Services	2,649	-	-	0.0%
Repairs & Maintenance	586	650	650	0.0%
Maintenance Service Contracts	43,166	39,000	39,000	0.0%
Postage	4,470	4,520	4,520	0.0%
Telephone (Voice and Fax)	1,432	1,810	1,479	-18.3%
Travel & Training	327	1,000	1,000	0.0%
Dues & Association Membership	420	520	520	0.0%
Office Supplies	6,591	6,800	6,800	0.0%
Copier Costs	3,959	3,899	3,899	0.0%
Total Operating Expenditures	\$ 525,037	539,340	538,901	-0.1%

**PERSONNEL SUMMARY**

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>
	<b>Actual</b>	<b>Approved</b>	<b>Adopted</b>
Clerk of Circuit Court	1.0	1.0	1.0
Deputy Clerk II	1.0	1.0	1.0
Deputy Clerk IV	3.0	3.0	3.0
Chief Deputy Clerk	1.0	1.0	1.0
Number of Full-Time Positions	6.0	6.0	6.0



## Commonwealth's Attorney

### Description

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

### FY 18 Accomplishments

- Continued to successfully and efficiently prosecute crimes that occur within the County.
- Continued to build relationships with all law enforcement agencies in the County by providing training and meeting regularly to facilitate a team approach to law enforcement.
- In conjunction with the Isle of Wight County Sheriff's Office, Smithfield Police Department and Windsor Police Department, the Office has resolved a number of forfeiture matters in favor of the Commonwealth.
- Continued community outreach through the presentation of programs in an effort to educate students and parents about the dangers of cyber bullying and cyber crimes.

### FY 19 Objectives

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

Performance Measures/Statistics	FY 16 Actual	FY 17 Actual	FY 18 Estimate
Misdemeanor Charges Prosecuted	709	803	800
Felony Charges Prosecuted	657	469	500
Number of Infraction Charges Prosecuted	-	6	5
Number of Other Charges Prosecuted	15	9	10

**Isle of Wight County**  
**Adopted FY 2018-19 Operating Budget**  
**General Fund**  
**Departmental Resource Detail**

**COMMONWEALTH ATTORNEY**

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>%</b>
	<b>Actual</b>	<b>Amended</b>	<b>Adopted</b>	<b>Change</b>
Salaries and Wages	\$ 410,538	524,544	534,897	2.0%
Fica & Medicare Benefits	29,997	40,128	40,920	2.0%
VRS - Retirement Benefits	36,612	37,888	52,812	39.4%
Hospital/Medical Plans	49,675	59,143	94,268	59.4%
Group Life Insurance	5,378	6,872	7,008	2.0%
Deferred Compensation	1,680	1,680	2,520	50.0%
Temp Agencies Services	-	-	12,000	100.0%
Maintenance Service Contracts	4,697	4,800	4,800	0.0%
Postage	699	750	-	-100.0%
Telephone (Voice and Fax)	3,073	3,059	3,059	0.0%
Lease/Rental of Equipment	-	240	-	-100.0%
Travel & Training	3,513	4,500	6,750	50.0%
Tolls & Parking	-	-	240	100.0%
Dues & Association Membership	4,337	5,900	6,700	13.6%
Office Supplies	3,246	3,000	4,250	41.7%
Copier Costs	6,486	4,233	4,293	1.4%
Equipment/Machinery	-	3,700	6,000	62.2%
Total Operating Expenditures	\$ 559,931	700,437	780,517	11.4%

**PERSONNEL SUMMARY**

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>
	<b>Actual</b>	<b>Approved</b>	<b>Adopted</b>
Commonwealth Attorney	1.0	1.0	1.0
Asst Commonwealth Attorney	1.0	2.0	2.0
Office Administrator	1.0	1.0	1.0
Administrative Assistant	2.0	3.0	3.0
Deputy Commonwealth Attorney	1.0	1.0	1.0
Number of Full-Time Positions	6.0	8.0	8.0

## **Public Safety**



## Sheriff

### Description

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

### FY 18 Accomplishments

- Continued to develop, train and implement comprehensive policies and procedures on all operational components of this office (98 policies).
- Fully implemented the 4<sup>th</sup> patrol district, Carrollton.
- Completed 3,821 hours of mandated, specialized, training exclusive of the basic academy.
- Received a DMV Highway Safety Grant DUI Enforcement in the amount of \$27,700 as well as the Byrne Justice Assistance Grant (\$1,978) and the Bulletproof Vest Partnership Grant (\$8,741).
- Conducted 2,881 community relations meetings, business assist, business checks, project lifesaver, police escorts and community events.
- Continued usage of social media websites for media releases, crime alerts, traffic alerts, traffic safety information, crime prevention information and general Sheriff's office activities and events.
- Maintained presence by patrol deputies in all schools exclusive of SROs full time presence.
- Continued association with the Multi-Jurisdictional Grand Jury in Newport News and partnered with law enforcement officials to combat crime on a regional level.
- Worked with Sirens Media to film "Killing Fields", a docu-drama series for the Discovery Channel.

### FY 19 Objectives

- Develop processes to ensure continuity of operations during critical incidents
- Actively recruit and hire individuals with moral courage to treat citizens fairly and impartially.
- Monitor and evaluate the increase in population, residences, businesses and roadways.

Performance Measures/Statistics	2016	2017	%Change
Calls for Service	63,909	58,231	-8.9%
Average Response Time	11:31	1:00	-91.3%
Traffic Stops	5,777	6,593	14.1%
Traffic Summons	3,381	3,440	1.76%
Traffic Crashes	458	864	-80.6%
Warrants Served	1,420	1,418	-.1%
Civil Process Served	11,574	11,026	-4.7%
School Checks	700	482	-31.1%
Gun Permits Processed	738	804	8.9%
Incident Reports	2,521	2,965	17.6%
Crimes Against Property	590	536	-9.2%
Crimes Against Persons	195	206	5.6%
Crimes Against Society	496	585	17.9%

**Isle of Wight County**  
**Adopted FY 2018-19 Operating Budget**  
**General Fund**  
**Departmental Resource Detail**

**SHERIFF - ADMINISTRATION & PUBLIC SAFETY OFFICERS**

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>%</b>
	<b>Actual</b>	<b>Amended</b>	<b>Adopted</b>	<b>Change</b>
Salaries and Wages	\$ 2,399,936	2,611,326	2,669,449	2.2%
Overtime	164,701	143,191	145,339	1.5%
Part-Time Salaries	125,670	101,974	104,022	2.0%
Fica & Medicare Benefits	197,269	218,522	223,290	2.2%
VRS - Retirement Benefits	210,908	233,975	259,141	10.8%
Hospital/Medical Plans	558,341	639,944	645,523	0.9%
Group Life Insurance	31,306	34,208	34,520	0.9%
Deferred Compensation	15,688	16,800	17,220	2.5%
Uniforms	-	-	7,000	100.0%
Professional Services	4,891	3,000	3,500	16.7%
Repairs & Maintenance	1,868	4,000	4,000	0.0%
Maintenance Service Contracts	50,557	74,547	39,375	-47.2%
Advertising Services	834	1,000	1,000	0.0%
Utilities	37,419	45,000	45,000	0.0%
Postage	1,844	2,000	2,000	0.0%
Telephone (Voice and Fax)	28,110	30,000	23,956	-20.1%
RMS Licenses	-	-	25,000	100.0%
Travel & Training	31,373	35,000	38,000	8.6%
Tolls & Parking	-	-	200	100.0%
Travel - Prisoner Extradition	2,230	-	-	0.0%
Special Investigate Task Force	3,707	4,000	4,000	0.0%
Operating Expenses	40,389	51,705	52,200	1.0%
Auxillary Sheriff Expenses	-	-	2,000	100.0%
Dues & Association Memberships	4,641	4,500	3,500	-22.2%
Office Supplies	11,391	13,000	13,000	0.0%
Equipment-Small<\$5k	2,736	12,362	14,900	20.5%
Copier Costs	11,282	6,058	6,058	0.0%
Computer Hardware<\$5k	20,570	21,030	20,000	-4.9%
Fleet	277,596	268,394	250,000	-6.9%
Fleet Lease	117,734	-	-	0.0%
Uniforms	40,030	59,670	59,670	0.0%
Vehicles	34,418	-	-	0.0%
Capital Outlay	-	7,075	26,000	267.5%
Principal (Lease)	-	200,000	-	-100.0%
Interest (Lease)	-	12,092	-	-100.0%
<b>Total Operating Expenditures</b>	<b>\$ 4,427,439</b>	<b>4,854,373</b>	<b>4,738,863</b>	<b>-2.4%</b>

**Isle of Wight County**  
**Adopted FY 2018-19 Operating Budget**  
**General Fund**  
**Departmental Resource Detail**

**PERSONNEL SUMMARY**

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>
	<b>Actual</b>	<b>Approved</b>	<b>Adopted</b>
Sheriff	1.0	1.0	1.0
Major S O	1.0	1.0	1.0
Captain	1.0	1.0	1.0
Lieutenant S O	3.0	3.0	3.0
Sargeant S O	5.0	7.0	7.0
Deputy Sheriff	36.0	37.0	38.0
Office Manager S O	1.0	1.0	1.0
Administrative Asst.	4.0	3.0	3.0
<b>Number of Full-Time Positions</b>	<b>52.0</b>	<b>54.0</b>	<b>55.0</b>

## Sheriff - Animal Control

### Description

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

### FY 18 Accomplishments

- Continued to partner with the Isle of Wight Humane Society to conduct a number of adoption events at the Isle of Wight Animal Care Facility, the farmers market and PetSmart.
- Received 1,129 animals in the facility.
- Facilitated the adoption of 346 animals.
- Responded to 2,084 calls for service.

### FY 19 Objectives

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

Performance Measures/Statistics	FY 17 Actual	FY 18 Estimate	FY 19 Estimate
Calls for Service	1,850	2,084	2,090
Number of Animals Entering Animal Services Facility	1,175	1,129	1,135
Number of Stray Animals Picked Up	720	596	620
Number of Animals Adopted	475	346	355

**Isle of Wight County**  
**Adopted FY 2018-19 Operating Budget**  
**General Fund**  
**Departmental Resource Detail**

**SHERIFF - ANIMAL CONTROL**

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>%</b>
	<b>Actual</b>	<b>Amended</b>	<b>Adopted</b>	<b>Change</b>
Salaries and Wages	\$ 136,138	141,899	188,010	32.5%
Overtime	23,050	20,600	20,909	1.5%
Part-Time Salaries	72,308	60,428	40,200	-33.5%
Fica & Medicare Benefits	17,467	17,054	19,058	11.8%
VRS - Retirement Benefits	12,524	12,714	19,300	51.8%
Hospital/Medical Plans	35,488	41,166	70,401	71.0%
Group Life Insurance	1,776	1,859	2,463	32.5%
Deferred Compensation	1,190	1,260	1,260	0.0%
Repairs & Maintenance	2,016	3,100	2,380	-23.2%
Advertising Services	-	400	400	0.0%
Veterinarian Services	64,714	55,000	55,000	0.0%
Utilities	23,561	22,000	22,000	0.0%
Postage	-	140	140	0.0%
Telephone (Voice and Fax)	2,072	2,600	2,600	0.0%
Travel & Training	1,310	3,000	3,000	0.0%
Operating Expenses	23,673	30,500	30,500	0.0%
Dues & Association Memberships	90	120	120	0.0%
Office Supplies	1,246	2,000	2,000	0.0%
Equipment-Small<\$5k	277	4,000	9,740	143.5%
Copier Costs	1,032	1,911	1,911	0.0%
Fleet	14,745	21,696	21,696	0.0%
Uniforms	411	3,000	3,000	0.0%
Vehicles	-	95,000	-	-100.0%
Total Operating Expenditures	\$ 435,088	541,447	516,088	-4.7%

**PERSONNEL SUMMARY**

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>
	<b>Actual</b>	<b>Approved</b>	<b>Adopted</b>
Animal Control Officer	3.0	3.0	3.0
Chief Animal Control Officer	0.0	0.0	1.0
Kennel Assistant	1.0	1.0	1.0
Number of Full-Time Positions	4.0	4.0	5.0



## Fire & Rescue – Response

### Description

The Department of Emergency Services – Fire and Rescue Response Division provides full-time and part-time staffing support to many of the volunteer fire and rescue departments serving the County to ensure services are available to citizens in their time of need. The Fire & Rescue Response division currently provides support staffing for Carrollton Volunteer Fire Department, Isle of Wight Volunteer Rescue Squad, Smithfield Volunteer Fire Department, Windsor Volunteer Rescue Squad and Carrsville Volunteer Fire Department. The Fire and Response Division of the Department of Emergency Services is currently staffed by 18 full-time fire/EMS positions and a roster of approximately 70-80 part-time employees.

### FY 18 Accomplishments

- Updated department website.
- Utilized Social Media and County website to provide information during emergencies.
- Updated and revised numerous departmental standard operating guidelines.
- Improved Fire and Rescue data analysis capability and reporting.
- Transitioned to new Annual Financial Report for Volunteer Agencies.
- Streamlined volunteer agency support – Direct Pay utilities, reimbursement of insurance and County grant management.
- Renewed County's EMS license.
- Provided project management and facilitation for new 800 MHz public safety radio project.

### FY 19 Objectives

- To meet established response benchmarks with 80% compliance (**SP1: Effective governance and community partnerships**)
- To respond with ALS capability on 95% of EMS calls for service (**SP2: Economic Wellbeing and Quality of Life**)
- To maintain Station Response Reliability “District unit handles District call” at 90% compliance (**SP3: Managing Growth and Change**)

Performance Measures/Statistics	FY 17 Actual	FY 18 Estimate	FY 19 Estimate
EMS Calls for Service	4,450	4,550	4,750
Number of Fire Incidents	1,031	750	775
Rural Response within 14 min (80% Target)	80.0%	80.0%	80.0%
Suburban Response within 10 min (80% Target)	83.9%	84.0%	80.0%

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

**Isle of Wight County**  
**Adopted FY 2018-19 Operating Budget**  
**General Fund**  
**Departmental Resource Detail**

**FIRE & RESCUE RESPONSE**

	2016-17	2017-18	2018-19	%
	Actual	Amended	Adopted	Change
Salaries And Wages	\$ 844,149	876,674	888,486	1.3%
Overtime	67,113	61,460	67,457	9.8%
Holiday Pay	-	45,900	50,900	10.9%
Part-Time Salaries	1,044,300	1,027,654	1,101,265	7.2%
Differential Pay	-	-	42,000	100.0%
Fica & Medicare Benefits	144,101	153,894	164,483	6.9%
VRS - Retirement Benefits	75,636	78,550	91,839	16.9%
Medical/Dental Plans	249,925	275,836	262,155	-5.0%
Group Life Insurance	11,059	11,484	12,191	6.2%
Deferred Compensation	5,180	5,040	5,880	16.7%
Uniforms	-	-	16,874	100.0%
Professional Services	15,365	9,804	8,000	-18.4%
EMS Service Contracts	-	20,000	35,000	75.0%
Maintenance Service Contracts	14,879	14,343	16,000	11.6%
Utilities	708	800	800	0.0%
Utilities-Volunteer Depts	-	120,000	120,000	0.0%
Telephone (Voice And Fax)	14,490	15,940	40,062	151.3%
Volunteer Dept-Insurance	-	201,000	201,000	0.0%
Lease/Rental of Equipment	66,851	-	-	0.0%
Travel & Training	4,576	11,820	11,820	0.0%
Contribution-Smfd Fire Trk Lea	56,744	-	-	0.0%
Four-4-Life EMS Support	34,165	40,000	-	-100.0%
Fire Programs Fund Expense	87,466	97,000	-	-100.0%
Contribution Carrollton VFR	254,536	164,500	152,000	-7.6%
Contribution-Carrsville VFR	146,214	117,180	92,500	-21.1%
Contribution RushmereVF	78,367	67,000	62,250	-7.1%
Contribution Smithfield VF	212,680	171,519	174,825	1.9%
Contribution Windsor VF	122,918	82,800	84,800	2.4%
Contribution IOWVR	261,425	189,500	192,750	1.7%
Contribution Windsor VR	118,040	59,500	59,000	-0.8%
Contribution State Forrestry	9,943	9,943	9,943	0.0%
Dues & Association Memberships	6,490	7,352	7,352	0.0%
Office Supplies	318	425	425	0.0%
Medical Supplies	-	-	40,000	100.0%
Medical Services	5,978	7,352	7,352	0.0%
Fleet	4,578	4,390	4,390	0.0%
Uniforms	5,009	25,678	-	-100.0%
Personal Protective Equipment	-	-	35,000	100.0%
Total Operating Expenditures	\$ 3,963,202	3,974,338	4,058,799	2.1%

**Isle of Wight County**  
**Adopted FY 2018-19 Operating Budget**  
**General Fund**  
**Departmental Resource Detail**

**PERSONNEL SUMMARY**

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>
	<b>Actual</b>	<b>Approved</b>	<b>Adopted</b>
Firefighter/Medic II	13.0	12.0	12.0
Fire & EMS LT	4.0	4.0	4.0
Fire & EMS Captain	1.0	2.0	2.0
Number of Full-Time Positions	18.0	18.0	18.0

## Emergency Services – Emergency Management and Billing

### Description

The Department of Emergency Services assists with emergency/disaster preparedness and response as well as billing for ambulance services provided by the county. In the realm of emergency management, staff assists with emergency/disaster preparedness through the provision and updating of Plans that prepare the County government to support its citizens during various types of emergencies. The Division also coordinates response and relief efforts with agencies such as FEMA, the Commonwealth of Virginia, the Sheriff's Office, volunteer fire and EMS agencies, the Department of Social Services, the American Red Cross and other local, regional, state and national agencies and organizations that serve our citizens during times of disaster. The billing staff tracks incident reports to ensure patient care reports are completed for each incident; performs an administrative review of EMS transport and non-transport patient care reports for accuracy and compliance with State and Federal Regulations; codes and submits claims to Medicare, Medicaid and third party insurers, and develops private pay statement; and monitors and maintains the HIPPA breach log. Billing staff also provides customer service for patients with questions, performs follow-up on unpaid claims; and maintains and posts payments to patient accounts. This division also provides software support for the fire and rescue electronic reporting software.

### FY 18 Accomplishments

- Processed EMS claims within the established 45-day benchmark goal.
- Virginia has mandated a move from the VA Rescue Bridge to Elite 3 for EMS patient care and fire reporting. Beginning in January 2018, County fire reporting will be consolidated into a single fire report to improve accuracy and facilitate system-wide data analysis.
- Developed and implemented the required migration plan to transition from VA Rescue Bridge to Elite 3.
- Participated in various regional training exercises to prepare the County in the event of a hurricane, active shooter, or nuclear disaster.
- Provided coordination assistance for several events in 2017, including several heavy snow storms, the County Fair and preparation for possible hurricane impacts.
- The ongoing federal sequestration, which imposed a 2% reduction for all Medicare and Medicare insurance products and lower reimbursement rates on all Affordable Care Act insurance products continued to be a challenge for EMS recovery; however, the EMS revenue recovery program continued to be a successful endeavor for the county.

### FY 19 Objectives

- Continue to promote the safety of all citizens of Isle of Wight County through emergency preparedness and response (**SP1: Effective governance and community partnerships.**)
- Continue to work with the Emergency Communications Center (ECC) to enhance EMD in the county. (**SP1: Effective governance and community partnerships; SP4: Funding for the Future**)
- Work to educate citizens, and nursing and medical facilities in our community of when private transport or medical transport companies should be utilized. The incorrect utilization of E911 results in unpaid Medicare claims as well as taking an ambulance and staff out of service for the duration of the transport when it was not a medical emergency and private transportation or medical transport could have transported the patient for labs or x-rays. (**SP1: Effective governance and community partnerships.**)
- Work with surrounding jurisdictions and the State through Mutual Aid Agreements to ensure resources are available during times of need. (SP1: Effective governance and community partnerships)
- Pursue available grant funding for equipment and training needed to respond to the everyday demand for services. (**SP4: Funding for the Future**)

Performance Measures/Statistics	FY 17 Actual	FY 18 Estimate	FY 19 Estimate
Percent Compliance with Federal NIMS Requirements	81%	80%	85%
Number of Patients Billed for EMS Services	4,002*	2,828	2,850

\*Note: FY17 includes 1,665 prior year calls that were billed during the fiscal period.

**Isle of Wight County**  
**Adopted FY 2018-19 Operating Budget**  
**General Fund**  
**Departmental Resource Detail**

**EMERGENCY SERVICES**

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>%</b>
	<b>Actual</b>	<b>Amended</b>	<b>Adopted</b>	<b>Change</b>
Salaries and Wages	\$ 284,056	292,578	305,443	4.4%
Fica & Medicare Benefits	20,628	22,382	23,366	4.4%
VRS - Retirement Benefits	25,452	26,215	30,148	15.0%
Hospital/Medical Plans	59,764	63,380	63,499	0.2%
Group Life Insurance	3,721	3,833	4,002	4.4%
Deferred Compensation	1,260	1,260	1,260	0.0%
Uniforms	-	-	825	100.0%
Maintenance Service Contracts	17,080	18,865	18,865	0.0%
Advertising Services	-	450	450	0.0%
Postage	3,516	3,680	3,680	0.0%
Telephone (Voice and Fax)	4,797	1,491	4,594	208.1%
Lease/Rental of Equipment	286,692	-	-	0.0%
Travel & Training	3,138	4,080	4,080	0.0%
RAD Emergency Program	10,915	-	-	0.0%
Dues & Association Membership	300	474	474	0.0%
Office Supplies	2,731	3,810	3,810	0.0%
Equipment-Small<\$5k	-	-	15,000	100.0%
Copier Costs	4,418	3,869	3,869	0.0%
Fleet	1,667	4,390	4,390	0.0%
Uniforms	401	825	-	-100.0%
Books/Subscriptions	-	54	54	0.0%
Total Operating Expenditures	\$ 730,536	451,636	487,809	8.0%

**PERSONNEL SUMMARY**

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>
	<b>Actual</b>	<b>Approved</b>	<b>Adopted</b>
Chief of Fire and Rescue	1.0	1.0	1.0
EMS Coordinator	1.0	1.0	1.0
Medical Billing/HIPPA Supervisor	1.0	1.0	1.0
Medical Billing Clerk	1.0	1.0	1.0
Administrative Assistant	1.0	1.0	1.0
Number of Full-Time Positions	5.0	5.0	5.0

## Western Tidewater Regional Jail

### Description

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

### **WESTERN TIDEWATER REGIONAL JAIL**

	<b>2016-17 Actual</b>	<b>2017-18 Amended</b>	<b>2018-19 Adopted</b>	<b>% Change</b>
Professional Services	\$ 860,514	860,514	948,013	10.2%
Total Operating Expenditures	\$ 860,514	860,514	948,013	10.2%

## Inspections

### Description

The Department of Inspections provides plan review and inspection services to the citizens of Isle of Wight County as required by Title 36, Section 36-105 of the Code of Virginia and specified in the Virginia Uniform Statewide Building Code consisting of the Virginia Construction Code, the Virginia Property Maintenance Code, the Virginia Rehabilitation Code, Virginia Manufactured Housing Regulations, Virginia Industrialized Building Regulations, Virginia Amusement Device Regulations, and the referenced codes and standards referenced therein.

### FY 18 Accomplishments

- The department plan review staff continues to meet the ten day review commitment for 98% of all commercial and residential plan reviews.
- Staff has continued to provide assistance to other departments for the implementation of Munis for inspection tracking and result input to better serve the public.
- Department staff has continues to participate in regional and statewide professional organizations through attendance of numerous meetings and conferences.
- Department staff continues to serve the Virginia Department of Housing and Community Development as subject matter experts for the development and presentation of numerous training classes to prepare new and experienced inspectors for the performance of their daily duties.

### FY 19 Objectives

- To facilitate purchase and implement the EnerGov software throughout the community development departments to include Inspections, Planning & Zoning, Utilities and Storm Water. **(SP1 – Effective Governance and community partnership)**
- Utilize our website to improve communication with the building community through a periodic blog or newsletter to keep them informed on changes in local and statewide issues that would affect their businesses. **(SP1- Effective governance and community partnerships)**
- Fully institute the civil prosecution process for Maintenance code violations to reduce the time between complaint and compliance. **(SP2 – Economic well-being and quality of life)**
- Utilize our website to train applicants in the use and advantages of the customer self-serve capabilities of the Munis system and how to use it. **(SP1 – Effective governance and community partnership)**

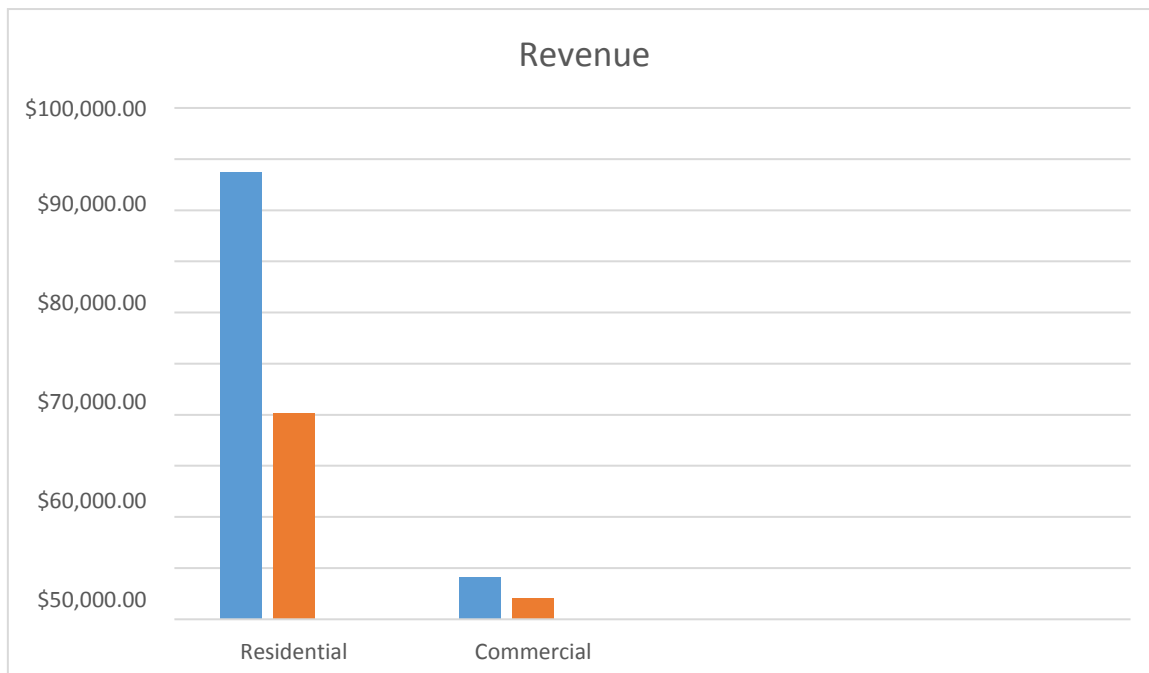
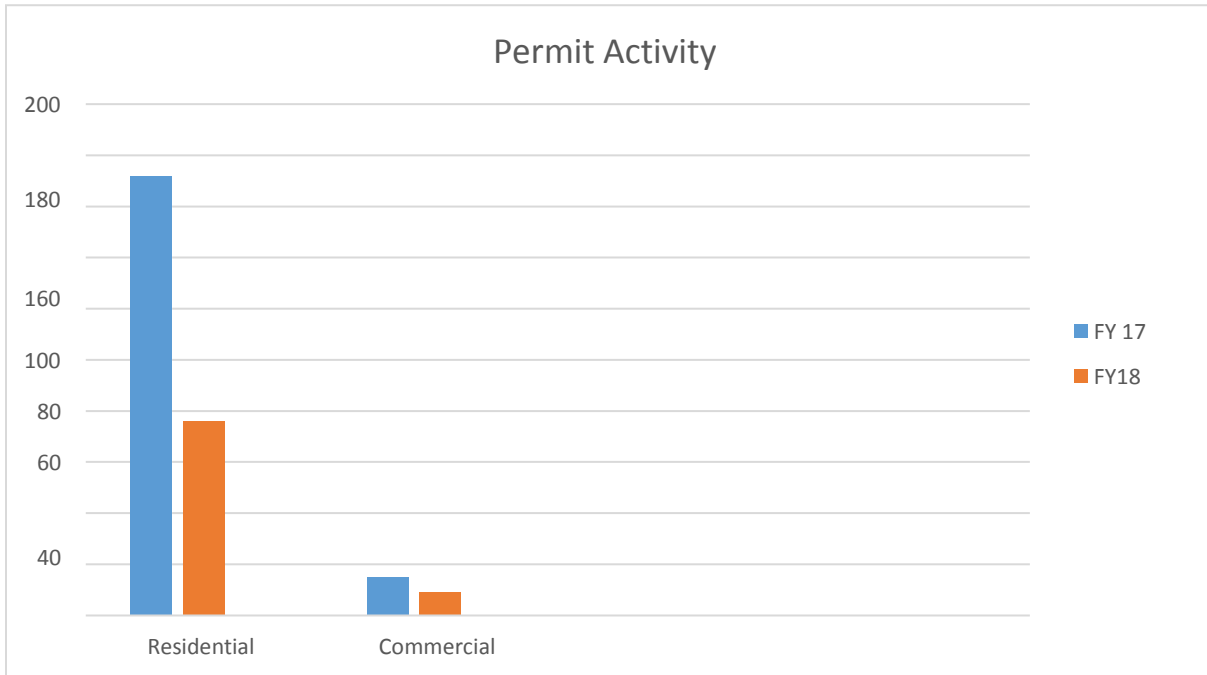
Performance Measures/Statistics	FY 17 Actual	FY 18 Estimate	FY 19 Estimate
Inspections performed	3,206	3,932	4,718
Inspections approved	2,399	3,096	3,715
Number of permits	2,145	2,005	2,350



# Inspections

## Trends

The following graphs provide an overview of permitting activities for Fiscal Years 2017 and 2018.



**Isle of Wight County**  
**Adopted FY 2018-19 Operating Budget**  
**General Fund**  
**Departmental Resource Detail**

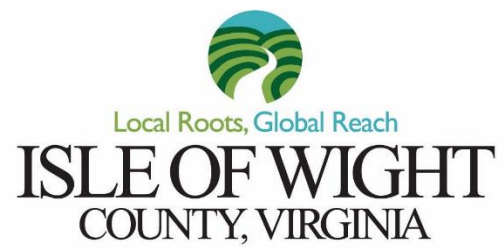
**INSPECTIONS**

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>%</b>
	<b>Actual</b>	<b>Amended</b>	<b>Adopted</b>	<b>Change</b>
Salaries and Wages	\$ 309,107	366,531	322,107	-12.1%
Fica & Medicare Benefits	22,357	28,040	24,642	-12.1%
VRS - Retirement Benefits	27,696	32,841	31,793	-3.2%
Hospital/Medical Plans	74,422	78,824	78,850	0.0%
Group Life Insurance	4,049	4,802	4,220	-12.1%
Deferred Compensation	1,685	1,680	1,680	0.0%
Uniforms	-	-	1,916	100.0%
Postage	101	500	500	0.0%
Telephone (Voice and Fax)	2,747	3,500	3,500	0.0%
Travel & Training	3,543	2,760	5,000	81.2%
Tolls & Parking	-	-	70	100.0%
Dues & Association Membership	1,030	1,168	1,168	0.0%
Office Supplies	1,533	2,000	2,000	0.0%
Copier Costs	3,836	2,296	2,296	0.0%
Computer Software	-	1,122	-	-100.0%
Fleet	6,504	12,922	12,922	0.0%
Uniforms	1,464	1,416	-	-100.0%
Books/Subscriptions	2,906	2,906	4,550	56.6%
Equipment/Machinery	8,122	14,628	15,750	7.7%
Total Operating Expenditures	\$ 471,102	557,936	512,964	-8.1%

**PERSONNEL SUMMARY**

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>
	<b>Actual</b>	<b>Approved</b>	<b>Adopted</b>
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	1.0	1.0	1.0
Administrative Services Coordinator	1.0	1.0	1.0
Codes Compliance Inspector	1.0	1.0	0.0
Number of Full-Time Positions	6.0	6.0	5.0

## **Public Works**



## Public Works – Administration

### Description

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

### FY 18 Accomplishments

- Completed second year of implemented tracking mechanism for over 120 utility accounts (i.e. electricity, water and sewer) for the County's public facilities for historical purposes.
- Continued partnering with Utility Services while transitioning from General Services.

### FY 19 Objectives

- To continue to provide an integrated, cost effective and environmentally sound solid waste disposal system for the residents of the County. **(SP1 - Effective Governance and Community Partnerships)**
- To facilitate and maintain clear priorities, direction and focus to address building maintenance needs of the County. **(SP1 - Effective Governance and Community Partnerships)**
- To provide technical support to other County departments and review of the County's transportation infrastructure in coordination with the Virginia Department of Transportation. **(SP3 – Managing Growth and Change)**
- To provide site plan review applicants with required comments within 30 days. **(SP1 - Effective Governance and Community Partnerships)**

**Isle of Wight County**  
**Adopted FY 2018-19 Operating Budget**  
**General Fund**  
**Departmental Resource Detail**

**PUBLIC WORKS ADMINISTRATION**

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>%</b>
	<b>Actual</b>	<b>Amended</b>	<b>Adopted</b>	<b>Change</b>
Salaries and Wages	\$ 211,153	170,110	187,934	10.5%
Fica & Medicare Benefits	15,816	13,013	14,377	10.5%
VRS - Retirement Benefits	18,866	15,242	18,550	21.7%
Hospital/Medical Plans	29,106	30,888	30,888	0.0%
Group Life Insurance	2,758	2,228	2,462	10.5%
Deferred Compensation	840	840	840	0.0%
Utilities	3,756	5,200	5,200	0.0%
Postage	16	75	75	0.0%
Telephone (Voice and Fax)	917	1,020	430	-57.8%
Travel & Training	-	250	250	0.0%
Dues & Association Membership	1,817	2,160	1,951	-9.7%
Office Supplies	1,106	1,500	1,500	0.0%
Copier Costs	3,604	1,456	1,456	0.0%
Fleet	6,902	11,480	11,480	0.0%
Total Operating Expenditures	\$ 296,657	255,462	277,393	8.6%

**PERSONNEL SUMMARY**

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>
	<b>Actual</b>	<b>Approved</b>	<b>Adopted</b>
Director of Public Works	1.0	1.0	1.0
Special Projects Coordinator	2.0	1.0	1.0
Admin. Asst. (Bldg, Refuse, & CapProg Support)	1.0	1.0	1.0
Number of Full-Time Positions	4.0	3.0	3.0

## Public Works – Transportation

### Description

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

### FY 18 Accomplishments

- Completed design and construction of one (1) Rural Rustic Road paving project, Mogart's Beach Road, East (1.05 miles).
- Completed design and advertised for construction on Turner Drive Turn lane.
- Initiated design on Smithfield Sidewalk.

### FY 19 Objectives

- To complete construction on Nike Park Trail Segment 1 and 2. (*SP2 – Economic Well-Being and Quality of Life, SP3 – Managing Growth and Change*)
- To complete construction on Turner Drive Turn Lane. (*SP2 – Economic Well-Being and Quality of Life, SP3 – Managing Growth and Change*)
- To complete design and award for construction on Smithfield Sidewalk (*SP3 – Managing Growth and Change, SP4 – Funding the Future*)
- Coordinate grant applications for Broadwater Road Reconstruction, Main Street Intersection Improvements, and other county opportunities. (*SP1 - Effective Governance and Community Partnerships, SP2 – Economic Well-Being and Quality of Life, SP3 – Managing Growth and Change*)

Performance Measures/Statistics	FY 17 Actual	FY 18 Estimate	FY 19 Estimate
Number of Revenue Share Grant Apps Submitted	1	-	3
Number of Other (CMAQ, RSTP, TAP, etc) Grant Apps Submitted	-	4	4
Total Value of Grant Applications Submitted	\$304,000	\$10,700,000	\$12,600,000
Number of Projects Bid	1	1	-
Total Value of Projects Bid	336,800	718,000	-
Number of Projects Closed Out (C-5 completion)	1	-	1

**Isle of Wight County**  
**Adopted FY 2018-19 Operating Budget**  
**General Fund**  
**Departmental Resource Detail**

**PUBLIC WORKS - TRANSPORTATION**

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>%</b>
	<b>Actual</b>	<b>Amended</b>	<b>Adopted</b>	<b>Change</b>
Salaries And Wages	\$ 95,458	112,224	113,886	1.5%
Fica & Medicare Benefits	6,544	8,586	8,713	1.5%
VRS - Retirement Benefits	8,521	10,055	11,241	11.8%
Hospital/Medical Plans	31,276	39,362	19,681	-50.0%
Group Life Insurance	1,246	1,470	1,492	1.5%
Deferred Compensation	562	840	420	-50.0%
Uniforms	-	-	400	100.0%
Professional Services	12,057	20,400	50,000	145.1%
Advertising	340	400	1,200	200.0%
Utilities	57,513	56,500	56,500	0.0%
Postage	96	350	350	0.0%
Telephone (Voice And Fax)	1,668	800	1,356	69.5%
Travel & Training	438	1,030	1,000	-2.9%
Operating Expenses	91	280	100	-64.3%
Office Supplies	125	740	400	-45.9%
Fleet	3,344	-	-	0.0%
Uniforms	125	400	-	-100.0%
Total Operating Expenditures	\$ 219,404	253,437	266,739	5.2%

**PERSONNEL SUMMARY**

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>
	<b>Actual</b>	<b>Approved</b>	<b>Adopted</b>
Construction Inspector	0.5	0.0	0.0
Transportation Manager	0.0	1.0	1.0
Special Projects Coordinator	0.0	1.0	1.0
Construction Manager	0.5	0.0	0.0
Transportation Coordinator	1.0	0.0	0.0
Number of Full-Time Positions	1.9	2.0	2.0

## Public Works – Refuse Collection and Disposal

### Description

The Public Works – Refuse Collection and Disposal Division provides a range of activities consisting of waste reduction and diversion, litter recycling, processing, collection, transfer and disposal primarily through the management and maintenance of the County's eight (8) Refuse & Recycling Centers (RRC).

The Refuse Collection & Disposal Division provides additional efficiency to its program by the generation of revenue derived from the sale of recyclable materials. In addition, the County oversees weekly curbside collection that is provided to approximately 2,000 single family residential units within the County via a franchise agreement with Bay Disposal. The Towns of Smithfield and Windsor maintain similar yet separate franchise agreements for the collection for their residents; however, the County is responsible for the disposal. These services have historically been provided to local residents and businesses in a reliable and cost effective manner while being protective of both public health and the environment.

### FY 18 Accomplishments

- Community Outreach with local organizations and schools on recycling education.
- Continued Paint Pour Off Program for latex paint.
- Developed a Fluorescent Bulb Crushing Program.
- Successfully doubled Isle of Wight County School's plastic bag program.
- Continued tonnage reduction through guideline enforcement and recycling efforts.

### FY 19 Objectives

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

Performance Measures/Statistics	FY 17 Actual	FY 18 Estimate	FY 19 Estimate
Refuse Tonnage	16,004	16,800	17,100
Single-Stream Recycling (Tonnage) per Calendar Year	762	950	1,000
Yard Waste Recycling (Tonnage) per Calendar Year	1,212	1,500	1,600



**Isle of Wight County**  
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**General Fund**  
**Departmental Resource Detail**

**PUBLIC WORKS - REFUSE**

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>%</b>
	<b>Actual</b>	<b>Amended</b>	<b>Adopted</b>	<b>Change</b>
Salaries and Wages	\$ 277,498	328,306	332,375	1.2%
Overtime	5,860	10,506	10,664	1.5%
Part-Time Salaries	289,975	340,621	347,460	2.0%
Fica & Medicare Benefits	43,252	51,977	52,823	1.6%
VRS - Retirement Benefits	25,267	29,416	33,996	15.6%
Hospital/Medical Plans	69,253	100,309	91,782	-8.5%
Group Life Insurance	3,619	4,301	4,355	1.3%
Deferred Compensation	1,960	2,520	2,520	0.0%
Uniforms	-	-	5,875	100.0%
Repairs & Maintenance	45,873	40,000	55,000	37.5%
Contracted Services	13,022	11,000	15,200	38.2%
Purchased Services-SPSA	1,730,220	1,881,103	1,115,600	-40.7%
Utilities	17,136	17,000	17,000	0.0%
Telephone (Voice and Fax)	4,753	6,031	5,693	-5.6%
Travel & Training	-	4,790	4,790	0.0%
Operating Expenses	3,638	4,052	4,052	0.0%
Landfill Post-Closure Cost	107,298	238,340	190,000	-20.3%
Dues & Association Membership	322	844	844	0.0%
Fleet	179,830	179,999	200,000	11.1%
Fleet Lease	90,180	-	-	0.0%
Uniforms	4,532	5,875	-	-100.0%
Principal (Lease)	-	86,800	-	-100.0%
Interest (Lease)	-	3,381	-	-100.0%
Total Operating Expenditures	\$ 2,913,488	3,347,171	2,490,029	-25.6%

**PERSONNEL SUMMARY**

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>
	<b>Actual</b>	<b>Approved</b>	<b>Adopted</b>
Solid Waste Manager	1.0	1.0	1.0
Sanitation Supervisor	1.0	1.0	1.0
Lead Sanitation Worker	1.0	2.0	2.0
Sanitation Equipment Operator	5.0	5.0	5.0
Number of Full-Time Positions	8.0	9.0	9.0

## Public Works – Building Maintenance

### Description

The Division of Building Maintenance provides support to all County departments and is responsible for the maintenance of all County buildings, including associated pump stations, which totals over 300,000 gross square footage. These efforts include electrical, plumbing, HVAC, carpentry, painting, and building improvements. The Division also manages the custodial services program, maintains street signs, and administers the Generator Maintenance program, which provides emergency power to critical facilities.

### FY 18 Accomplishments

- Currently working with Parks & Recreation Department on Administration Building renovation.
- Replaced roof at Carrsville Fire Department.
- Remodeled bunk rooms at Carrollton Fire Department.
- Repaired and painted windows at Museum.
- Implemented new surplus policy.

### FY 19 Objectives

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

Performance Measures/Statistics	FY 17 Actual	FY 18 Estimate	FY 19 Estimate
Number of Work Order Requests Received	1,500	1,500	1,500

**Isle of Wight County**  
**Adopted FY 2018-19 Operating Budget**  
**General Fund**  
**Departmental Resource Detail**

**PUBLIC WORKS - BLDGS AND GROUNDS**

	2016-17 Actual	2017-18 Amended	2018-19 Adopted	% Change
Salaries and Wages	\$ 272,700	356,682	368,018	3.2%
Overtime	7,114	-	-	0.0%
Part-Time Salaries	-	129,958	132,568	2.0%
Fica & Medicare Benefits	20,739	37,228	38,295	2.9%
VRS - Retirement Benefits	25,120	31,959	37,439	17.1%
Hospital/Medical Plans	62,204	92,262	100,309	8.7%
Group Life Insurance	3,575	4,673	4,823	3.2%
Deferred Compensation	1,680	2,520	2,520	0.0%
Uniforms	-	-	5,235	100.0%
Repairs & Maintenance	169,818	208,000	198,000	-4.8%
Maintenance Service Contracts	385,998	90,200	111,000	23.1%
Generator Maintenance Program	-	22,000	22,000	0.0%
Utilities	117,528	185,800	185,800	0.0%
Telephone (Voice and Fax)	11,065	13,100	12,130	-7.4%
Travel & Training	-	2,910	2,910	0.0%
Operating Expenses	1,079	-	-	0.0%
Equipment-Small<\$5k	-	11,900	4,900	-58.8%
Fleet	18,744	24,240	24,240	0.0%
Fleet Lease	6,718	-	-	0.0%
Uniforms	3,235	5,235	-	-100.0%
Operating Supplies	-	19,722	19,722	0.0%
County Signage	8,511	28,525	5,000	-82.5%
Capital Outlay	20,009	292,000	5,100	-98.3%
Principal (Lease)	-	6,490	-	-100.0%
Interest (Lease)	-	310	-	-100.0%
Total Operating Expenditures	\$ 1,135,837	1,565,714	1,280,009	-18.2%

**PERSONNEL SUMMARY**

	2016-17 Actual	2017-18 Approved	2018-19 Adopted
Buildings Maint. Manager	1.0	1.0	1.0
Master Maintenance Technician	1.0	1.0	1.0
Maintenance Worker III	2.0	3.0	3.0
Building Operation Tech	1.0	1.0	1.0
Maintenance Worker II	2.0	2.0	2.0
Maintenance Worker I	1.0	0.0	0.0
Custodial Supervisor	0.0	1.0	1.0
Number of Full-Time Positions	8.0	9.0	9.0

## Public Works – Capital Programs & Inspections

### Description

The Capital Programs & Inspection Division provides supervision and inspection for all County funded projects. The Division is further responsible for private development inspection services for water, sewer and stormwater infrastructure, which are conveyed to the County upon completion. This Division coordinates construction activities with various local, federal, and state agencies.

### FY 18 Accomplishments

- Completed the new roof replacement on Windsor Volunteer Fire Department.
- Completed the new roof replacement on the Community Development Building.
- Partnered with Developer for completion of Phase I Benn's Grant residential infrastructure, Eagle Harbor Apartments infrastructure, 7-11, Rite Aid, and Founder's Pointe Home-a-rama.

### FY 19 Objectives

- Completed water and sewer utilities for Benns Grant Phase 3A, 3B and 4A.
- Completed water and/or sewer utilities for the following:
  - Carrollton Manor
  - Dollar General
  - Eagle Harbor Apartments
  - Founders Point Phase 3B
  - Rite-Aid (Carrollton)
- Completed services for Carrollton Car Wash

	FY 17	FY 18	FY 19
Performance Measures/Statistics	Actual	Estimate	Estimate

Private development inspections are funded by the developer through scheduled infrastructure fees (stormwater, water, and sewer).

**Isle of Wight County**  
**Adopted FY 2018-19 Operating Budget**  
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**PUBLIC WORKS CAPITAL PROG & INSPECTIONS**

	<b>2017-18</b>	<b>2018-19</b>	<b>%</b>
	<b>Amended</b>	<b>Adopted</b>	<b>Change</b>
Salaries And Wages	44,586	48,490	8.8%
Fica & Medicare Benefits	3,411	3,710	8.8%
VRS - Retirement Benefits	3,995	4,786	19.8%
Medical/Dental Plans	15,806	10,808	-31.6%
Group Life Insurance	584	636	8.9%
Deferred Compensation	189	-	-100.0%
Uniforms	-	400	100.0%
Telephone (Voice And Fax)	1,400	1,400	0.0%
Travel & Training	800	800	0.0%
Operating Expenses	800	800	0.0%
Fuel	4,783	4,783	0.0%
Uniforms	400	-	-100.0%
Total Operating Expenditures	76,754	76,613	-0.2%

**PERSONNEL SUMMARY**

	<b>2017-18</b>	<b>2018-19</b>
	<b>Approved</b>	<b>Adopted</b>
Construction Inspector	0.45	0.45
Construction Manager	0.45	0.45
Number of Full-Time Positions	0.90	0.90



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## **Parks, Recreation, and Cultural**



## Parks & Recreation - Administration

### Description

The Department of Parks and Recreation provides recreational facilities; maintains parks, open spaces, landscaped areas and grounds for all County owned property; implements programs, classes and special events, and works with the Isle of Wight County Fair Committee to produce the annual County Fair. In all, the Parks and Recreation Department oversees over 3,000 acres of park land including the 2,500 acre Blackwater forest preserve. Facilities within the parks include three (3) boat ramp facilities, nine (9) playgrounds, four (4) softball fields, six (6) outdoor tennis courts, three (3) outdoor basketball courts, twenty-four (24) soccer fields, four (4) picnic shelters, two (2) picnic areas, one (1) 2 ½ mile mountain bike trail, one (1) memorial tree garden, one (1) 30 acre fairgrounds, one (1) skateboard park, three (3) adapted army buildings used for programming and rentals, and one (1) community center.

### FY 18 Accomplishments

- Solicited and began implementation for contract for restoration of Tyler's Beach marina. Have increased vessel registrations of marina by 400% and implemented vessel registration decal program.
- Moved grant funded projects forward. These included the purchase and installation of an Expression Swing and Climber at Nike Park from the Obici Healthcare Foundation funds. Closed out the Obici Healthcare Foundation funds with the purchase of park benches and a bicycle rack. Maintained correspondence on the Recreation Trails grant funded by Department of Conservation and Recreation (DCR) to insure sustainability of grant fund request.
- Developed department budget procedure that solicits input from all staff members. Developed process calendar for budget development and took initial steps toward development of a consistent department budget across various divisions to provide for a budget that is uniform in content across service areas.
- Filled two Recreation Specialist positions, a Special Event/Fair Coordinator position and two Park Attendant positions.
- Strengthened partnership with Towns of Smithfield and Windsor with development of the Luter Sports Complex MOU with Smithfield and serving on Windsor Town Center Advisory Board. Developed draft MOU for management of the Windsor Town Center by the department.

### FY 19 Objectives

- Commence management of the Windsor Town Center operations. Pursue management oversight of the James River Academy center as a public/private partnership. **(SP1 – Effective Governance and Community Partnerships)**
- Continue to develop a department wide consistent budget that is uniform in presentation throughout the various service areas. **(SP2 – Economic Well-Being and Quality of Life)**
- To complete Phase I renovation of Tyler's Beach Marina, complete Phase I parking lot renovation of Nike Park paving project, complete arena expansion and phase I restroom facility provision projects at Heritage Park. **(SP3 – Managing Growth and Change)**
- To identify, solicit, and acquire grant funding to enhance the County's adult and youth recreational programs and facilities. **(SP4 – Funding the Future)**

Performance Measures/Statistics	FY 18 Actual	FY 19 Estimate
Number of Grants Application Submissions for Facility and Program Financial Support	4	5
Certified Training Hours Provided to Departmental Staff	400	600
Number of Position Turnovers Due to Termination of Employment Other Than Those Created by Retirement	3	1
Number of Park Projects Completed from Quarterly Park Inspection Reports	35	40



**Isle of Wight County**  
**Adopted FY 2018-19 Operating Budget**  
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**PARKS & RECREATION - ADMINISTRATION**

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>%</b>
	<b>Actual</b>	<b>Amended</b>	<b>Adopted</b>	<b>Change</b>
Salaries and Wages	\$ 149,733	177,084	181,867	2.7%
Overtime	2,171	-	-	0.0%
Fica & Medicare Benefits	10,940	13,547	13,913	2.7%
VRS - Retirement Benefits	13,270	15,867	18,820	18.6%
Hospital/Medical Plans	25,719	32,592	32,608	0.0%
Group Life Insurance	1,885	2,320	2,370	2.2%
Deferred Compensation	1,050	1,260	1,260	0.0%
Postage	1,264	2,000	1,800	-10.0%
Telephone (Voice and Fax)	5,460	5,293	3,625	-31.5%
Lease/Rental of Equipment	-	576	576	0.0%
Travel & Training	3,793	4,605	4,600	-0.1%
Dues & Association Membership	454	1,029	700	-32.0%
Office Supplies	3,896	5,400	5,700	5.6%
Copier Costs	8,891	7,674	7,674	0.0%
Books/Subscriptions	-	200	100	-50.0%
Chick-fil-a Scholarship	-	521	-	-100.0%
Total Operating Expenditures	\$ 228,526	269,968	275,613	2.1%

**PERSONNEL SUMMARY**

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>
	<b>Actual</b>	<b>Approved</b>	<b>Adopted</b>
Director of Parks and Recreation	1.0	1.0	1.0
Fair/Events Coordinator	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

## Parks & Recreation – Gateways and Grounds

### Description

The Department of Parks and Recreation provides recreational facilities; maintains parks, open spaces, landscaped areas and grounds for all County owned property; implements programs, classes and special events, and works with the Isle of Wight County Fair Committee to produce the annual County Fair. In all, the Parks and Recreation Department oversees over 3,000 acres of park land including the 2,500 acre Blackwater forest preserve. Facilities within the parks include three (3) boat ramp facilities, nine (9) playgrounds, four (4) softball fields, six (6) outdoor tennis courts, three (3) outdoor basketball courts, twenty-four (24) soccer fields, four (4) picnic shelters, two (2) picnic areas, one (1) 2 ½ mile mountain bike trail, one (1) memorial tree garden, one (1) 30 acre fairgrounds, one (1) skateboard park, three (3) adapted army buildings used for programming and rentals, and one (1) community center.

### FY 18 Accomplishments

- Rebuilt and moved gazebo at Fort Boykin. Also established pathway to gazebo and placed landscaping at gazebo. Facility is now an established location for weddings and photography shoots.
- Began establishment of baseline product and equipment standardization.
- Established mower maintenance inventory and standards for mowing fleet operation turnover. Implemented fleet turnover standard with initial year fulfillment of four new mowers.
- One staff member achieved certification of CPSI. Three staff retained pesticide applicators licensing. Provided for three additional staff to become Virginia Turf Management Association members. Entire Park Maintenance staff became members of National Parks and Recreation Association.
- Created and implemented landscape standards for all County gateway signs as well as mulching, pruning and landscape program for County facilities.

### FY 19 Objectives

- Continue development and initial completion of a baseline product standard for park equipment and products. This will be a continual annual process but this will be an initial set -up to begin a standard of product inventory. **(SP1 – Effective Governance and Community Partnerships)**
- Development of a zero based budget line in which anticipated budget line items are detailed to account for line item purchases. **(SP2 – Economic Well-Being and Quality of Life)**
- Develop a maintenance management plan and be ready to implement for the Park to Park trail. Plan to include routine and project work for trail detailing man hours, equipment and resource requirements. **(SP3 – Managing Growth and Change)**
- Development of inventory items that can be purchased in bulk and begin to implement bulk purchase program so as to reduce itemized costs and time spent for individual purchasing. **(SP4 – Funding the Future)**

Performance Measures/Statistics	FY 17 Actual	FY 18 Estimate	FY 19 Estimate
Acres of Parks, Grounds, and Landscaped Areas Maintained	6,400	9,000	9,000
Average Cost per Acre to Maintain Parks, Grounds, and Landscaped Areas	\$116	\$83	\$83
Completed landscape projects within park facilities	N/A	6	6

**Isle of Wight County**  
**Adopted FY 2018-19 Operating Budget**  
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**PARKS & RECREATION - GATEWAYS & GROUNDS**

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>%</b>
	<b>Actual</b>	<b>Amended</b>	<b>Adopted</b>	<b>Change</b>
Salaries And Wages	\$ 390,834	441,791	445,379	0.8%
Overtime	40,724	25,750	26,137	1.5%
Fica & Medicare Benefits	31,897	35,767	36,071	0.8%
VRS - Retirement Benefits	36,020	37,108	45,472	22.5%
Medical/Dental Plans	117,888	151,405	121,821	-19.5%
Group Life Insurance	5,142	5,787	5,835	0.8%
Deferred Compensation	3,150	3,780	3,780	0.0%
Uniforms	-	-	6,000	100.0%
Repairs & Maintenance	35,215	41,326	25,000	-39.5%
Roadway Beautification	671	480	1,000	108.3%
Telephone (Voice And Fax)	1,435	3,360	2,838	-15.5%
Lease/Rental of Buildings	-	1	1	0.0%
Travel & Training	1,447	5,290	3,270	-38.2%
Operating Expenses	-	-	10,000	100.0%
Dues & Association Memberships	150	-	1,100	100.0%
Fleet	36,144	42,980	50,480	17.4%
Fleet Lease	30,095	-	-	0.0%
Uniforms	8,736	10,000	-	-100.0%
Operating Supplies	59,347	50,000	43,000	-14.0%
Equipment/Machinery	77,574	-	-	0.0%
Capital Outlay	-	3,800	3,800	0.0%
Principal (Lease)	-	29,040	-	-100.0%
Interest (Lease)	-	1,060	-	-100.0%
Total Operating Expenditures	\$ 876,469	888,725	830,984	-6.5%

**PERSONNEL SUMMARY**

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>
	<b>Actual</b>	<b>Approved</b>	<b>Adopted</b>
Park Maintenance Supervisor	1.0	1.0	1.0
Grounds & Landscaping Supervisor	2.0	2.0	2.0
Parks & Grounds Supervisor	1.0	1.0	1.0
Parks & Grounds Attendant	9.0	9.0	9.0
Number of Full-Time Positions	13.0	13.0	13.0

## Parks & Recreation – Programs

### Description

The Department of Parks and Recreation provides recreational facilities; maintains parks, open spaces, landscaped areas and grounds for all County owned property; implements programs, classes and special events, and works with the Isle of Wight County Fair Committee to produce the annual County Fair. In all, the Parks and Recreation Department oversees over 3,000 acres of park land including the 2,500 acre Blackwater forest preserve. Facilities within the parks include three (3) boat ramp facilities, one (1) kayak/canoe launch, nine (9) playgrounds, four (4) softball fields, six (6) outdoor tennis courts, three (3) outdoor basketball courts, twenty-four (24) soccer fields, four (4) picnic shelters, two (2) picnic areas, one (1) 2 ½ mile mountain bike trail, one (1) memorial tree garden, one (1) 30 acre fairgrounds, one (1) skateboard park, three (3) adapted army buildings used for programming and rentals, and one (1) community center.

### FY 18 Accomplishments

- Won seven first place category awards for the County Fair at the Virginia Association of Fairs and Best Overall for our attendance category.
- Expansion of Senior programming with the Valentine's Dance and Senior Fitness programs. Athletic programming attained maximum participation in Youth Basketball and Spring Soccer and hit a recent high water mark of eight teams participating in Men's Spring Softball. Recreation programming added a Cooking Camp.
- Establishment of a scholarship fund for underprivileged youth that will allow for participation to be paid from proceeds of local food vendor agreements.
- Develop needs assessment study to determine programming for the Windsor Town Center facility. Served on operations committee to establish operation procedures for facility.

### FY 19 Objectives

- Develop and implement operation plan for the management of the Windsor Town Center facility. **(SP1 – Effective Governance and Community Partnerships)**
- Expansion of successful program opportunities within Senior Citizen, athletic and recreation programming. A goal of 20% increase within Senior Citizen programming and a 10% increase within athletic and recreation programming have been established as goal criteria. **(SP2 – Economic Well-Being and Quality of Life)**
- Increase overall program participations by 10% from previous fiscal year and increase overall recreation program revenues by 3% from previous fiscal year. **(SP3 – Managing Growth and Change)**
- Expand food vendor scholarship fund to include one more vendor to participate in recreation program vending. **(SP4 – Funding the Future)**

Performance Measures/Statistics	FY 17 Actual	FY 18 Estimate	FY 19 Estimate
Youth Activities/Programs Offered	15	18	20
Number of Youth Participating	2,200	2,600	2,800
Adult Activities/Programs Offered	17	18	20
Number of Adults Participating	1,450	1,650	1,800

**Isle of Wight County**  
**Adopted FY 2018-19 Operating Budget**  
**General Fund**  
**Departmental Resource Detail**

**PARKS & RECREATION - PROGRAMS**

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>%</b>
	<b>Actual</b>	<b>Amended</b>	<b>Adopted</b>	<b>Change</b>
Salaries And Wages	\$ 161,799	208,317	202,739	-2.7%
Overtime	5	-	-	0.0%
Part-Time Salaries	87,990	107,144	109,296	2.0%
Other Compensation	5,400	5,350	5,350	0.0%
Fica & Medicare Benefits	18,322	24,721	23,871	-3.4%
VRS - Retirement Benefits	14,591	18,665	20,509	9.9%
Medical/Dental Plans	41,173	63,380	35,126	-44.6%
Group Life Insurance	2,105	2,729	2,656	-2.7%
Deferred Compensation	840	1,260	1,260	0.0%
Uniforms	-	-	750	100.0%
Marketing	8,968	8,760	9,630	9.9%
Utilities	38,785	57,500	45,000	-21.7%
Telephone (Voice And Fax)	3,118	3,761	6,863	82.5%
Lease/Rental of Buildings	-	1	1	0.0%
Travel & Training	117	2,050	4,795	133.9%
Dues & Association Memberships	210	300	1,400	366.7%
Contribution-Smithfield Ballpark	-	100,000	50,000	-50.0%
Aging Programs	9,626	10,525	10,915	3.7%
Other Program Activities	107,083	211,087	160,804	-23.8%
Total Operating Expenditures	\$ 500,132	825,550	690,965	-16.3%

**PERSONNEL SUMMARY**

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>
	<b>Actual</b>	<b>Approved</b>	<b>Adopted</b>
Recreation Manager	1.0	1.0	1.0
Recreation Specialist	3.0	4.0	4.0
Recreation Coordinator	1.0	0.0	0.0
Number of Full-Time Positions	5.0	5.0	5.0

## Blackwater Regional Library

### Description

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

### FY 18 Accomplishments

- Offered the Raising a Reader Program for 155 students.
- Cultivated programs that target teen interests and offered volunteer opportunities.
- Provided free computer classes for library patrons.
- 89 partnerships established and maintained including a continued partnership with the Isle of Wight Department of Economic Development to host Small Business Roundtables to highlight a variety of issues and concerns for businesses in the county.
- Implemented 266 Science, Technology, Engineering, Art, Math (STEAM) Programs
- Conducted teen and young adult programs to foster an interest in literacy.
- Conducted activity in each area school, both public and private.

### FY 19 Objectives

- Promote literacy and education through new outreach programs.
- Training staff in order to provide them with the skills necessary to assist patrons in an effective manner.
- Establish core competencies for all levels of library staff.
- Continue to provide programming for children ages 0-18.
- Continued weekend and evening programming and events to engage working adults and their families.
- Creating programming and events to meet the needs and life-skills of young families and new parents.
- Continuing to work with Isle of Wight County Economic Development to implement positive change in the workforce.

Performance Measures/Statistics	FY 17 Actual	FY 18 Actual	FY 19 Estimate
STEAM Programs	225	225	266
Young Adult Programs Offered	12	12	12
E-book Checkouts	15,285	15,285	17,000
Summer Reading Registrations	535	535	550
Winter Reading Registrations	583	583	600
Partnerships Established and maintained	89	89	90
Technology Education and Jobs Classes	79	79	100
Weekend and Evening Programs	99	99	125

**Isle of Wight County**  
**Adopted FY 2018-19 Operating Budget**  
**General Fund**  
**Departmental Resource Detail**

**BLACKWATER REGIONAL LIBRARY**

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>%</b>
	<b>Actual</b>	<b>Amended</b>	<b>Adopted</b>	<b>Change</b>
Other Compensation	\$ 1,050	2,500	2,500	0.0%
Utilities	32,516	34,400	34,400	0.0%
Contributions	671,209	669,164	778,284	16.3%
Total Contributions	\$ 704,775	706,064	815,184	15.5%



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## **Community Development**



## Planning & Zoning

### Description

The Department of Planning and Zoning is responsible for properly directing the commercial and residential growth in the County. The Department provides Planning and Zoning provides guidance, administration, and coordination of the County's residential and commercial growth by enforcing the adopted growth management policies. The department is responsible for Central Permitting and coordination of the permitting process and Zoning code compliance. The department also staffs multiple boards and committees such as the Planning Commission, Wetlands Board, Historic Architecture Review Committee, and the Board of Zoning Appeals. Staff also represents the County's interest on various regional boards and committees.

### FY 18 Accomplishments

- Continued development of the new Comprehensive Plan.
- Obtained full certification for all Planning Commission members.
- Developed amendments to increase the flexibility of the County's Zoning Ordinance, including reducing the regulatory criteria for signage, pre-existing lots and structures within the Chesapeake Bay preservation areas and expanding the number of uses permitted as home occupations in the County.

### FY 19 Objectives

- Continue to expedite the development plan review process by working closely with the public and other reviewing department agencies. **(SP1 Effective governance and community partnerships)**
- Continue to explore ways to simplify local ordinances and streamline the development review process, saving residents and businesses time and money. **(SP2 Economic well-being and quality of life)**
- Continued development of the County's new Comprehensive Plan recently named by the community as Envisioning the Isle. **(SP3 Managing growth and change)**
- Conduct an annual review of permitting fees to ensure coverage of associated development plan review and advertising costs. **(SP4 Funding the future)**
- Continued implementation of existing County policies such as the Bike and the Pedestrian Facilities Implementation Policy to fund or have implemented by development capital projects which benefit the County. **(SP4 Funding the future)**

Performance Measures/Statistics	2016 Actual	2017 Actual	2018 Estimate
Subdivision Plats	49	53	55
Site Plans	20	27	35
Rezoning	3	4	5
Use Permits	4	8	10
Wetlands/Chesapeake Bay Applications	5	5	5
BZA	1	1	1
Percent of Site/Subdivision Plans reviewed within time requirements	100%	100%	100%

**Isle of Wight County**  
**Adopted FY 2018-19 Operating Budget**  
**General Fund**  
**Departmental Resource Detail**

**PLANNING & ZONING**

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>%</b>
	<b>Actual</b>	<b>Amended</b>	<b>Adopted</b>	<b>Change</b>
Salaries and Wages	\$ 505,107	597,846	612,904	2.5%
Compensation	14,675	23,750	23,750	0.0%
Fica & Medicare Benefits	37,262	46,366	46,888	1.1%
VRS - Retirement Benefits	44,270	54,306	61,756	13.7%
Hospital/Medical Plans	79,581	108,784	89,103	-18.1%
Group Life Insurance	6,381	7,940	8,030	1.1%
Deferred Compensation	4,055	4,620	4,620	0.0%
Professional Services	18,320	189,000	15,000	-92.1%
Advertising Services	11,781	13,000	13,000	0.0%
Postage	3,323	4,500	4,500	0.0%
Telephone (Voice and Fax)	2,050	3,815	2,855	-25.2%
Travel & Training	4,066	5,900	5,900	0.0%
Operating Expenses	5,578	13,250	7,500	-43.4%
Dues & Association Membership	965	2,500	2,900	16.0%
Office Supplies	4,992	5,000	5,000	0.0%
Copier Costs	7,250	4,209	4,209	0.0%
Fleet	2,384	3,360	3,360	0.0%
Total Operating Expenditures	\$ 752,040	1,088,146	911,275	-16.3%

**PERSONNEL SUMMARY**

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>
	<b>Actual</b>	<b>Approved</b>	<b>Adopted</b>
Director of Planning and Zoning	1.0	1.0	1.0
Assistant Director of Planning & Zoning	1.0	1.0	1.0
Planner I	1.0	1.0	1.0
Principal Planner	1.0	1.0	1.0
Environmental Planner	1.0	1.0	1.0
Planning Service Coordinator	1.0	1.0	2.0
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	0.0
Number of Full-Time Positions	11.0	11.0	11.0

## Economic Development

### Description

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

### FY 18 Accomplishments

- Coordinated site visits and research for new, prospective businesses with regional and state economic development partners, such as the Virginia Economic Development Partnership, the Virginia Department of Agricultural and Consumer Services, the Hampton Roads Economic Development Alliance and the Port of Virginia.
- Completed design, engineering and environmental management activities to create a fully permit-ready, 82-acre site in Shirley T. Holland Intermodal Park, Phase II for future industrial use.
- Garnered a \$30,000 Community Development Block Grant, administered through the Virginia Department of Housing and Community Development, to help procure a market analysis and feasibility study associated with the potential reuse of the former James River Christian Academy buildings and property.
- Met with the County's existing businesses to assess needs and concerns, as well as provide resources as requested, including finding available properties, identifying financing tools, addressing permitting, licensing and tax rate questions.
- Provided local educational workshops for existing and prospective businesses to improve their chances for success and potential expansion.
- Provided financial support to the Hampton Roads Small Business Development Center.
- Travelled to site selection consultant meetings and visited a wide variety of U.S. and Canadian businesses as part of regional marketing missions to promote the County's benefits as a business location.
- Continued relationship with consultant assisting with setting up appointments for meetings with potential water-using prospects, including two related prospect missions undertaken in FY18.
- Attended conferences for target industries to promote and raise the awareness of the County's business benefits, including the Retail Industry Leaders Conference, and the Governor's Conference on Agricultural Trade.
- Began two-year certification process for the County to be recognized internationally as a "Work Ready Community" through the ACT National Career Readiness Certification Program.
- Partnered with regional workforce leaders, Paul D. Camp Community College, local schools, libraries and area businesses on the County's Workforce Working Group as part of ongoing, coordinated efforts to increase the skills and employability of the County's workforce for local employers.
- Hosted monthly Pre-Application meetings to provide feedback from County development staff prior to business owners incurring expensive design/engineering fees and application costs.
- Coordinated the maintenance and continued industrial site development at the Shirley T. Holland Intermodal Park, including ditch cleaning, clearing and landscaping.
- Actively researched and promoted County-wide infrastructure improvements, such as new roads, rail, water and sewer line extensions, and the increased availability of gas. Recent examples include the Atlantic Coast Pipeline program and various solar energy projects.
- Made educational presentations on economic development efforts to local citizen groups, business associations and County school division students.

## FY 18 Accomplishments Continued

- Administered the County's incentive programs, including the County's Enterprise Zone incentive program grants and the County's Economic Development Incentive Programs (EDIG).
- Created and maintained new and current marketing materials touting the locational benefits of the County, such as brochures, a monthly newsletter, website updates, ongoing social media outreach, new business welcome packets, the 2017 annual report, business appreciation events and an online local business directory.
- Participated in strategic planning meetings with HREDA, VEDP and the Port of Virginia.
- Provided staff support to the monthly Economic Development Authority meetings.

## FY 19 Objectives

- Shirley T. Holland Intermodal Park – continued marketing and site / infrastructure improvements:
  - Develop a capital improvement program to continue the construction of a series of pad-ready sites to meet market demand for these sites in Hampton Roads
  - Develop and execute a marketing effort designed to attract the County's target industries to the Park
  - Enhance working relationships with key economic development allies including HREDA, VEDP, and the Port of Virginia to promote the Park to national and international prospects
  - Complete ongoing environmental and traffic impact assessments, as well as continue regular assessment of the Park's infrastructure needs (utilities, drainage, etc.) to improve the Park's ability to meet the operational needs of potential users
  - Work with local, state and federal agencies, such as VDOT, EPA, DEQ, and the US Army Corps of Engineers, to maximize the productive area of the Park
- **(SP 2: Economic Well-Being and Quality of Life)**
- Work with County schools, the County Administrator's Office, and the local colleges and universities to identify and explore the concept of a joint educational and workforce development center to develop a skilled workforce in the County. **(SP 2: Economic Well-Being and Quality of Life)**

Performance Measures/Statistics	FY 17 Actual	FY 18 Estimate	FY 19 Estimate
Number of Prospect Visits	14	9	16
Number of Existing Businesses Contacted/Visited*	512	550	575
New Business Inquiries	54	52	60

*\*includes outreach via newsletter, emails and monthly new business mailings*

**Isle of Wight County**  
**Adopted FY 2018-19 Operating Budget**  
**General Fund**  
**Departmental Resource Summary**

**ECONOMIC DEVELOPMENT**

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>%</b>
	<b>Actual</b>	<b>Amended</b>	<b>Adopted</b>	<b>Change</b>
Salaries and Wages	\$ 253,330	294,460	309,310	5.0%
Fica & Medicare Benefits	18,998	22,526	23,662	5.0%
VRS - Retirement Benefits	22,161	26,383	30,529	15.7%
Hospital/Medical Plans	39,950	52,273	52,299	0.0%
Group Life Insurance	3,240	3,857	4,052	5.1%
Deferred Compensation	1,050	1,260	1,260	0.0%
Professional Services	7,498	22,503	10,000	-55.6%
Advertising Services	125	500	500	0.0%
Marketing	27,011	43,305	40,000	-7.6%
Economic Development Incentive	-	1,696,785	100,000	-94.1%
Internal Serv Chrg IT	-	2,000	-	-100.0%
Postage	587	1,000	1,000	0.0%
Telephone (Voice and Fax)	3,092	3,901	2,880	-26.2%
Travel & Training	10,908	20,000	20,000	0.0%
Tolls & Parking	-	-	500	100.0%
Dues & Association Membership	39,467	42,000	42,000	0.0%
Office Supplies	410	2,000	2,500	25.0%
Copier Costs	3,752	3,505	3,505	0.0%
Fleet	1,105	2,265	1,765	-22.1%
Books/Subscriptions	14	100	100	0.0%
Total Operating Expenditures	\$ 432,698	2,240,623	645,862	-71.2%

**PERSONNEL SUMMARY**

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>
	<b>Actual</b>	<b>Approved</b>	<b>Adopted</b>
Director of Economic Development	1.0	1.0	1.0
Asst. Director of Economic Development	1.0	1.0	1.0
Economic Development Coordinator	1.0	1.0	1.0
Administrative Assistant	1.0	1.0	1.0
Number of Full-Time Positions	4.0	4.0	4.0

## Tourism

### Description

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

### FY 18 Accomplishments

- LOVE Works Art completed and installed. A design contest was held and a grant was received.
- Won VTC “Trailblazer Award” and VADMO Virgo Award for Smithfield ROCKS promotion.
- Planned the re-launch of County visibility and transparency in the community through Isle Cares E-blast Newsletter and website.
- Worked with numerous film projects including the Discovery Channel “The Killing Fields”, CBN John Adams Documentary and Dominion Power commercials.
- Continued Smithfield ROCKS program for highlighting Tourism Stakeholders throughout the year on social media monthly.
- Visitor Center continued as a VIRGINIA GREEN accredited center.
- Hospitality Hero program continued to reward and recognize front line hospitality employees in Smithfield & Isle of Wight held as part of National Tourism Week.
- Managed and/or served as partner and resource for numerous special events which brought in over 165,000 visitors to Smithfield & Isle of Wight County.

### FY 19 Objectives

- Maintain a state accredited Visitor Center in conjunction with local partners
- Promote cooperative advertising opportunities with Tourism Stakeholders
- Develop and promote attractions and events in the middle and Southern end of the County while preserving, promoting and developing the success of the current tourism product.
- Provide hospitality training to local community stakeholders.
- To continue to market the area as an attractive and desirable destination for Visitors providing economic impact through retail expenditures and local taxes.
- Complete new mobile responsive digital website for Tourism with grant from VTC.
- Complete Tourism Comprehensive Plan.
- Fully participate in CRUSH FRIDAY promotions with VTC-\$10,000 grant received to attract additional millennial visitors.
- Continue to capture additional revenue for the department and the County through grant opportunities and partnerships.

Performance Measures/Statistics	FY 17 Actual	FY 18 Estimate	FY 19 Estimate
Visitor Center visitation	14,680	16,000	17,000
Group Tours	28/815p	30/850	30/850
Lewis Little Tours (Antique Cars)	200 pp	200	200
Isle of Wight County Schools	300 pp	300	300

Performance Measures/Statistics Continued	FY 17 Actual	FY 18 Estimate	FY 19 Estimate
BOB FEST	2,500	2,500	2,500
Smithfield Farmer's Markets	80,000+	82,500	82,500
Wine & Brew Fest	3,200	3,200	3,200
Olden Days	8,500	10,000	10,000
Aiken Music Fest	500	500	500
Bacon, Bourbon & Beach Music Fest	3,200	3,200	3,200
Vintage Markets	15,000	20,000	25,000
Century Bike Tour/MS Bike Tour/WHBD 6-Pack Run	600	700	700
Isle of Wight County Fair	28,831	30,000	30,000
Christmas in Smithfield	1,000	2,500	2,000
SFM Evening Market	8,000	10,000	10,000
Smithfield Christmas Parade	-	8,000	8,000



**Isle of Wight County**  
**Adopted FY 2018-19 Operating Budget**  
**General Fund**  
**Departmental Resource Detail**

**TOURISM**

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>%</b>
	<b>Actual</b>	<b>Amended</b>	<b>Adopted</b>	<b>Change</b>
Salaries and Wages	\$ 187,303	192,922	229,807	19.1%
Overtime	81	-	-	0.0%
Part-Time Salaries	66,081	69,595	51,512	-26.0%
Fica & Medicare Benefits	19,062	20,159	21,521	6.8%
VRS - Retirement Benefits	16,782	17,286	23,279	34.7%
Hospital/Medical Plans	30,750	32,592	52,273	60.4%
Group Life Insurance	2,453	2,527	3,011	19.2%
Deferred Compensation	840	840	1,260	50.0%
Professional Services	-	2,600	1,000	-61.5%
Repairs & Maintenance	-	250	250	0.0%
Marketing	51,267	76,003	54,500	-28.3%
Internal Service Chrg IT	8,831	1,570	-	-100.0%
Internal Service Chrg-Risk Mgt	1,070	2,192	-	-100.0%
Internal Service Charge IT	-	-	7,982	100.0%
Internal Service Chrg-Risk Mgt	-	-	2,108	100.0%
Utilities	2,811	3,100	3,100	0.0%
Postage	1,254	1,500	1,500	0.0%
Telephone (Voice and Fax)	5,892	4,872	4,272	-12.3%
Lease/Rental of Buildings	27,000	27,915	28,752	3.0%
Travel & Training	5,193	4,600	3,600	-21.7%
Tolls & Parking	-	-	500	100.0%
Special Events	18,276	18,832	19,350	2.8%
Dues & Association Membership	1,768	2,033	2,033	0.0%
Office Supplies	3,712	5,500	5,600	1.8%
Custodial Supplies	-	100	-	-100.0%
Copier Costs	4,802	2,937	2,937	0.0%
Fleet	1,066	1,751	1,751	0.0%
Total Operating Expenditures	\$ 456,295	491,676	521,898	6.1%

**PERSONNEL SUMMARY**

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>
	<b>Actual</b>	<b>Approved</b>	<b>Adopted</b>
Director of Tourism	1.0	1.0	1.0
Visitor Center Manager	0.0	0.0	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	4.0

**Isle of Wight County**  
**Adopted FY 2018-19 Operating Budget**  
**General Fund**  
**Departmental Resource Detail**

**FARMER'S MARKET**

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>%</b>
	<b>Actual</b>	<b>Amended</b>	<b>Adopted</b>	<b>Change</b>
Overtime	\$ 394	-	-	0.0%
Part-Time Salaries	30,697	20,970	35,271	68.2%
Fica & Medicare Benefits	2,378	1,605	2,698	68.1%
Telephone (Voice And Fax)	1,012	1,425	1,680	17.9%
Farmer's Market - Smithfield	36,995	22,600	22,920	1.4%
Total Operating Expenditures	\$ 71,476	46,600	62,569	34.3%

## Communications

### Description

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

### FY 18 Accomplishments

- Processed over 100,000 pieces of outgoing mail (envelopes, packages, etc.).
- Informational videos were produced to provide information to citizens regarding County programs and services.
- Continued usage of social media, PEG Channel and other media to inform the public regarding a variety of subjects.

### FY 19 Objectives

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

Performance Measures/Statistics	FY 17 Actual	FY 18 Actual	FY 19 Estimate
Board Meetings Televised on the PEG Channel	23	27	26
Informational Videos/Programs Televised on the PEG Channel	15	12	15
Number of Mail Parcels Processed	115,000	100,000	100,000

**Isle of Wight County**  
**Adopted FY 2018-19 Operating Budget**  
**General Fund**  
**Departmental Resource Detail**

**COMMUNICATIONS**

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>%</b>
	<b>Actual</b>	<b>Amended</b>	<b>Adopted</b>	<b>Change</b>
Salaries And Wages	\$ 29,271	30,149	30,604	1.5%
Part-Time Salaries	1,521	2,627	2,681	2.1%
Fica & Medicare Benefits	2,203	2,507	2,547	1.6%
VRS - Retirement Benefits	2,623	2,701	3,021	11.8%
Medical/Dental Plans	8,086	8,574	8,590	0.2%
Group Life Insurance	384	395	401	1.5%
Deferred Compensation	420	420	420	0.0%
Professional Services	-	1,275	1,275	0.0%
Postage	10,828	3,500	3,500	0.0%
Telephone (Voice And Fax)	74	338	626	85.2%
Lease/Rental of Equipment	5,122	5,184	5,200	0.3%
Operating Expenses	1,706	1,400	1,500	7.1%
Office Supplies	-	250	250	0.0%
Total Operating Expenditures	\$ 62,238	59,320	60,615	2.2%

**PERSONNEL SUMMARY**

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>
	<b>Actual</b>	<b>Approved</b>	<b>Adopted</b>
Receptionist/Switchboard Operator	1.0	1.0	1.0
Number of Full-Time Positions	1.0	1.0	1.0

## Virginia Cooperative Extension Office

### Description

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

### FY 18 Accomplishments

- 4-H Shows and Contests at the Isle of Wight County Fair: Livestock shows continued to be a huge success for the Isle of Wight 4-H Program. In 2017, 18 youth participated in three separate livestock shows at the Isle of Wight County Fair. In addition, 16 youth participated in the fine arts competition and 8 youth in the cured ham competition.
- 4-H Ham Project and Contest: This project and contest has involved 8 youth, 10 adults, and supported by Smithfield Foods as a sponsor. The 2017 project year kicked off in January. This year a new local smokehouse will be utilized for youth to smoke their cured hams.
- Junior 4-H Camp: Junior 4-H Camp was held June 26-June 29, 2017 for Isle of Wight youth ages 9-13. During the week, campers participated in fun, educational activities designed to teach necessary skills and promote positive social development. Approximately 100 youth from Isle of Wight attended 4-H Camp. In addition, 25 youth identified from the local CHiP program were sent to camp on full scholarships.
- Other 4-H Opportunities: For Junior 4-H Camp it is expected that at least 25 teens serve as Teen Counselors and provide leadership during camp.
- Pesticide Recertification Programs: Several opportunities to educate agricultural professionals on the safe use of pesticides and provide license recertification are ongoing in FY 2017. Through these programs, approximately 142 private and 37 commercial pesticide applicators received training and recertification.
- Plastic Pesticide Container Recycling Program: For this program the ANR Agent worked with the Department of Agriculture to provide a local drop-off point for producers to safely dispose of used plastic pesticide containers. These recycled containers are then collected from the site twice each year and made into other plastic agricultural or industrial products. In FY 2017, approximately 1,136 pounds of plastic pesticide containers were collected from local producers and recycled.
- Crop Production Programs: Throughout FY 2017, the ANR Agent worked to develop several programs to address issues faced by agricultural professionals in Isle of Wight County. These included cotton, peanut and vegetable production meetings. Crop specialists provided up-to-date information to producers on issues such as pest management, crop fertility, and marketing.

## FY 18 Accomplishments Continued

- Master Gardener and Master Naturalist Programs: The Isle of Wight Extension office is home to two volunteer programs that provide community education and outreach.
- Agricultural Emergency Preparedness: The ANR Agent is directly responsible for agricultural emergency preparedness and response for the county. In 2017, several trainings related to this role were attended.

## FY 19 Objectives

Continue work with local partners, such as the Rural Economic Development office, Tourism Office, Emergency Management Coordinators, Master Gardeners, Master Naturalists, local schools, 4-H volunteers, and club members to provide education and outreach opportunities to the Isle of Wight community:

- Crop production and related services offered to agricultural producers
- Sustainable landscape management
- Natural resource conservation
- School enrichment programs for youth
- Youth agriculture education
- Skill training and character development for Isle of Wight youth

Performance Measures/Statistics	FY 17 Actual	FY 18 Estimate	FY 19 Estimate
Number of Producers Assisted by Crop Production	120	120	110
Plastic Pesticide Containers Collected for Recycling	3,635	1,514	2,000
Master Gardener Volunteer Hours	4,027	2,827	3,000
Citizens Impacted by Master Gardener Programs	1,980	1,098	2,000
Master Naturalist Volunteer Hours	4,158	4,480	4,800
Citizens Impacted by Master Naturalist Programs	1,486	1,486	1,800

**Isle of Wight County**  
**Adopted FY 2018-19 Operating Budget**  
**General Fund**  
**Departmental Resource Detail**

**COOPERATIVE EXTENSION SERVICE**

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>%</b>
	<b>Actual</b>	<b>Amended</b>	<b>Adopted</b>	<b>Change</b>
Professional Services	\$ 42,793	48,473	81,846	68.8%
Telephone (Voice and Fax)	1,389	1,575	1,500	-4.8%
Travel & Training	282	1,000	574	-42.6%
Operating Expenses	-	400	-	-100.0%
Dues & Association Membership	315	300	300	0.0%
Office Supplies	667	800	400	-50.0%
Copier Costs	2,789	2,729	2,700	-1.1%
Total Operating Expenditures	\$ 48,235	55,277	87,320	58.0%

## Local and Regional Organizations

### Description

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

### LOCAL AND REGIONAL ORGANIZATIONS

	2016-17 Actual	2017-18 Amended	2018-19 Adopted	% Change
For KIDS	\$ -	2,000	4,000	100.0%
Opportunity Inc	-	9,000	9,079	0.9%
Western Tidewater Community Services Board	165,350	173,250	181,913	5.0%
Western Tidewater Health District	522,464	522,464	522,464	0.0%
Smithfield/ Museum	-	-	95,000	100.0%
Court Appointed Special Advocate (CASA)	20,000	20,000	20,000	0.0%
Chamber of Commerce	10,000	12,500	12,500	0.0%
Hampton Roads Planning District	25,952	32,124	27,068	-15.7%
Endeppence Center	3,000	5,000	5,000	0.0%
Hampton Roads Military & Federal Facilities Alliance	18,086	18,219	18,537	1.7%
Genieve Shelter	8,000	8,000	10,000	25.0%
Christian Outreach Program	6,000	8,000	10,000	25.0%
Paul D Camp Community College	-	12,000	18,000	50.0%
Peanut Soil & Water Conservation District	8,000	8,000	8,000	0.0%
Senior Services of Southeastern VA	48,934	48,934	52,494	7.3%
Smart Beginnings	-	7,500	7,500	0.0%
Isle of Wight Arts League	5,000	5,000	5,000	0.0%
Western Tidewater Free Clinic	21,000	25,000	33,750	35.0%
Town of Windsor	25,000	25,000	25,000	0.0%
Franklin Annex. Revenue Share	717,304	720,000	720,000	0.0%
Total Public Service/Contributions	\$ 1,604,090	1,661,991	1,785,305	7.4%



## **Non-Departmental**





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## Non-Departmental

### Description

The Non-Departmental General Fund includes expenditures that cover the costs associated with a number of County departments including anticipated costs for unemployment payments, tax relief and unexpected contingencies.

### NON-DEPARTMENTAL

	2016-17 Actual	2017-18 Amended	2018-19 Adopted	% Change
Compensation	\$ 698	-	-	0.0%
VRS - Retirement Benefits	3,998	-	-	0.0%
Unemployment Insurance	23,041	41,404	30,000	-27.5%
Internal Service Charge IT	-	-	861,890	100.0%
Internal Service Chrg-Risk Mgt	-	-	606,740	100.0%
Payment-Tax Relief	373,457	363,000	374,000	3.0%
Contingency	-	400,000	300,000	-25.0%
Total Non-Departmental Expenditures	\$ 401,194	804,404	2,172,630	170.1%

**Isle of Wight County**  
**Adopted FY 2018-19 Operating Budget**  
**General Fund**  
**Departmental Resource Detail**

**DEBT SERVICE**

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>%</b>
	<b>Actual</b>	<b>Amended</b>	<b>Adopted</b>	<b>Change</b>
Redemption of Principal	\$ 1,601,700	2,396,650	3,160,011	31.9%
Redempt Principal-Schools	1,405,000	2,242,536	3,673,692	63.8%
Principal (Lease)	-	-	396,108	100.0%
Interest Payments	2,295,053	2,280,235	2,372,899	4.1%
Interest Pay Schools	1,907,936	1,851,426	2,031,339	9.7%
Interest (Lease)	-	-	18,768	100.0%
Bond Issuance Costs	144,918	443,000	-	-100.0%
Administrative Fees	13,950	20,000	20,000	0.0%
PACE Interest Payments	209,836	209,836	209,836	0.0%
Total Debt Service	\$ 7,578,393	9,443,683	11,882,653	25.8%

**Isle of Wight County**  
**Adopted FY 2018-19 Operating Budget**  
**General Fund**  
**Departmental Resource Detail**

**TRANSFERS**

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>%</b>
	<b>Actual</b>	<b>Amended</b>	<b>Adopted</b>	<b>Change</b>
Transfer to County Fair	\$ 16,195	51,310	-	-100.0%
Transfer to E911 Fund	945,120	430,172	467,467	8.7%
Transfer to Children's Services Act (CSA) Fund	154,381	206,736	142,371	-31.1%
Transfer to Grant Fund	140,957	142,000	42,000	-70.4%
Transfer to Capital Projects	197,045	673,859	-	-100.0%
Transfer to Social Services	901,446	953,085	953,941	0.1%
Transfer to Public Utilities	4,766,328	3,912,992	3,677,580	-6.0%
Transfer to Technology Fund	753,743	893,077	-	-100.0%
Transfer to Risk Management	497,321	542,850	-	-100.0%
Transfer To Schools	25,649,682	25,178,434	26,272,734	4.3%
Trsf School-Maint & Repair	223,096	250,000	150,000	-40.0%
Contingency	24,467	-	-	0.0%
Reserve for Capital Projects	-	1,116,732	-	-100.0%
<b>Total Transfers</b>	<b>\$ 34,269,781</b>	<b>34,351,247</b>	<b>31,706,093</b>	<b>-7.7%</b>



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# **Special Revenue Funds**



## Emergency E911 Fund

### Description

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

### FY 18 Accomplishments

- Continued to maintain the Emergency Medical Dispatch Program. This program benefits the citizens of Isle of Wight County as well as public safety responders prior to arrival by providing instructions for CPR, childbirth, traumas, etc.
- Conducted numerous staff trainings as well as VCIN training for other local agencies. The County's VCIN instructor is currently the only instructor in Isle of Wight County.
- Completion of the EMD certification by newly hired dispatchers.
- Ongoing efforts towards a quality assurance program for EMD and all other calls received and dispatched.
- Continued to review and revise ECC policies and procedures.
- Continued to enhance the training program.

### FY 19 Objectives

- Enhance both internal and external communications.
- Identify any funding sources to assist in forward progression of services.
- Continuous prioritization in response to changing needs and resources.
- Increase training opportunities for maximizing employee potential and maintaining EMD and CTO certifications.
- Commitment to the safety and security of the residents of Isle of Wight County and visitors by providing accurate, efficient and reliable emergency and non-emergency communication services to the community, public safety personnel and all County employees.
- Ensure adequate staffing of personnel and required resources.
- Ensure continuing training related to new areas of growth in the County as well as surrounding jurisdictions.
- Train all dispatchers on the new radio system once implementation of the system is complete.

Performance Measures/Statistics	FY 16 Actual	FY 17 Actual	FY 18 Estimate
Total E-911 and Administration Calls Received	68,112	68,381	68,710
Total 911 Call Volume	24,671	27,151	28,266



**Isle of Wight County**  
**Adopted FY 2018-19 Operating Budget**  
**Emergency Communication Center Fund**  
**Departmental Resource Summary**

**REVENUE**

		<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>%</b>
		<b>Actual</b>	<b>Amended</b>	<b>Adopted</b>	<b>Change</b>
Smithfield Communication Tax	\$	15,362	15,912	15,912	0.0%
Windsor Communication Tax		4,332	4,488	4,488	0.0%
State E911 Wireless Grant		96,882	93,000	96,000	3.2%
IOW Communication Tax (40% E911 Allocation)		-	503,200	492,000	-2.2%
State Compensation Board Reimbursement		130,147	133,161	133,161	0.0%
State Grant - RAD-Emergency Program		5,000	5,000	5,000	0.0%
Transfer From General Fund		945,120	430,172	467,467	8.7%
Joint Service Smithfield		178,266	194,601	137,643	-29.3%
Joint Service Windsor		53,167	58,040	44,149	-23.9%
<b>Total Revenue</b>	<b>\$</b>	<b>1,428,277</b>	<b>1,437,574</b>	<b>1,395,820</b>	<b>-4.90%</b>

**EXPENDITURE SUMMARY**

		<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>%</b>
		<b>Actual</b>	<b>Amended</b>	<b>Adopted</b>	<b>Change</b>
Emergency 911 Services	\$	1,428,277	1,467,049	1,395,820	-4.9%
<b>Total Expenditures</b>	<b>\$</b>	<b>1,428,277</b>	<b>1,467,049 *</b>	<b>1,395,820</b>	<b>-4.9%</b>

\* Note: FY 2017-18 amended budget includes approved carryover in the amount of \$29,475

**Isle of Wight County**  
**Adopted FY 2018-19 Operating Budget**  
**Emergency Communication Center Fund**  
**Departmental Resource Detail**

**EMERGENCY 911 FUND**

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>%</b>
	<b>Actual</b>	<b>Amended</b>	<b>Adopted</b>	<b>Change</b>
Salaries and Wages	\$ 658,806	685,077	694,319	1.3%
Overtime	46,837	61,553	62,477	1.5%
Part-Time Salaries	38,610	34,716	35,414	2.0%
Fica & Medicare Benefits	53,985	59,773	60,605	1.4%
VRS - Retirement Benefits	59,861	61,383	69,868	13.8%
Hospital/Medical Plans	197,016	210,797	182,620	-13.4%
Group Life Insurance	8,588	8,975	9,096	1.3%
Deferred Comp	3,912	4,200	3,360	-20.0%
Professional Services	-	29,475	-	0.0%
Repairs & Maintenance	119,853	123,000	100,000	-18.7%
Internal Service Charge IT	-	-	55,238	0.0%
Internal Service Chrg-Risk Mgt	-	-	13,437	0.0%
Utilities	6,854	6,800	6,800	0.0%
Telephone (Voice and Fax)	7,824	14,619	13,037	-10.8%
Lease/Rental of Equipment	41,438	20,664	20,664	0.0%
Lease/Rental of Buildings	-	5,000	5,000	0.0%
Travel & Training	6,645	9,300	9,000	-3.2%
RAD Emergency Program	5,000	5,000	5,000	0.0%
Operating Expenses	48,052	-	-	0.0%
Dues & Association Membership	856	925	925	0.0%
Office Supplies	2,390	3,000	3,000	0.0%
Equipment-Small<\$5k	-	2,000	-	-100.0%
Copier Costs	1,886	-	-	0.0%
Computer Hardware <\$5k	-	2,000	-	-100.0%
Uniforms	1,234	5,600	5,600	0.0%
Operating Supplies	41,294	40,060	40,360	0.7%
Transfer to Technology Fund	72,264	55,033	-	-100.0%
Transfer to Risk Management	5,070	18,099	-	-100.0%
<b>TOTAL EXPENSE</b>	<b>\$ 1,428,277</b>	<b>1,467,049</b>	<b>1,395,820</b>	<b>-2.9%</b>

**PERSONNEL SUMMARY**

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>
	<b>Actual</b>	<b>Approved</b>	<b>Adopted</b>
IT Support Specialist II	1.0	1.0	1.0
Lieutenant S O	1.0	1.0	1.0
Senior Dispatcher	4.0	4.0	4.0
Dispatcher - Local & Comp. Board	12.0	12.0	12.0
<b>Number of Full-Time Positions</b>	<b>18.0</b>	<b>18.0</b>	<b>18.0</b>

## Social Services

### Description

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

### FY 18 Accomplishments

- Obtained multiple grants and donations from various organizations.
- Successfully manage Financial Services cases (Medicaid, SNAP, TANF, Child Care, etc.)
- Provide energy assistance as necessary
- Three of four youths in foster care were successfully adopted.
- Isle of Wight exceeded the states goal of no reoccurrence for children with founded disposition.
- Hundreds of families were assisted in housing related crises.
- Collaboration with other agencies on Emergency Management procedures
- Ongoing staff professional development training.

### FY 19 Objectives

- To continue to meet or exceed State program guidelines and performance measures.
- To continue to effectively manage agency Grant Funding program.
- To conduct agency fiscal operation effectively and efficiently, while ensuring maximization of Federal, State and Grants funds.
- Increase families' awareness of and participation in community resources by 3%
- Increase citizen awareness of available Department of Social Services programs through community outreach.
- Increase by 3% the number of customers satisfied with services offered by the Department.
- Improve turn around time by 100% for requests to the Administrative unity within one day.

Performance Measures/Statistics	2017	2018	2019
Timeliness of Application Processing – Combined Expedited and Regular SNAP Applications	100%	100%	100%
Timeliness of TANF Application Processing	100%	100%	100%
Timeliness of Medicaid Application Processing	99.6%	100%	100%
Median Length of Stay for Children Reunified, in Months	26.5	24	22
Percent Discharged to a Permanent Home Prior to 18 <sup>th</sup> Birthday	100%	100%	100%

Performance Measures/Statistics Continued	2017	2018	2019
Percent with 2 or Fewer Placements, of those in Foster Care < 12 months	100%	100%	100%
Percent with 2 or Fewer Placements, of those in Foster Care 12-24 months	100%	100%	100%
Percent with 2 or Fewer Placements, of those in Foster Care 24+ months	100%	100%	100%

**Isle of Wight County**  
**Adopted FY 2018-19 Operating Budget**  
**Social Services Fund**  
**Departmental Resource Summary**

**REVENUE**

		<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>%</b>
		<b>Actual</b>	<b>Amended</b>	<b>Adopted</b>	<b>Change</b>
Revenue from the State Govt.	\$	692,579	851,693	996,277	17.0%
Revenue from the Federal Govt.		1,478,232	1,579,282	1,641,226	3.9%
Transfer from General Fund - Local Support		901,446	953,085	953,941	0.1%
<b>Total Revenue</b>	<b>\$</b>	<b>3,072,257</b>	<b>3,384,060</b>	<b>3,591,444</b>	<b>6.1%</b>

**EXPENDITURE SUMMARY**

		<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>%</b>
		<b>Actual</b>	<b>Amended</b>	<b>Adopted</b>	<b>Change</b>
Social & Welfare Services	\$	2,823,696	3,384,060	3,591,444	6.1%
<b>Total Expenditures</b>	<b>\$</b>	<b>2,823,696</b>	<b>3,384,060</b>	<b>3,591,444</b>	<b>6.1%</b>

**Isle of Wight County**  
**Adopted FY 2018-19 Operating Budget**  
**Social Services Fund**  
**Departmental Resource Detail**

**SOCIAL SERVICES FUND**

		<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>%</b>
		<b>Actual</b>	<b>Amended</b>	<b>Adopted</b>	<b>Change</b>
Social & Welfare Services	\$	2,823,696	3,258,656	3,446,397	5.8%
Information Technology Charges		-	105,993	109,854	3.6%
Risk Management Charges		-	19,411	35,193	81.3%
Total Expenditures	\$	2,823,696	3,384,060	3,591,444	6.1%

## Children's Services Act (CSA) Fund

### Description

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

### FY 17 Accomplishments

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

### FY 18 Objectives

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

Performance Measures/Statistics	FY 15 Actual	FY 16 Estimate	FY 17 Estimate
Number of Children Receiving CSA Services	25	25	25
Average Cost Per Child for CSA Services	\$26,691	\$25,000	\$20,357
Length of Stay in Treatment Foster Care Placements	2 years	1.5 years	1.5 years
Prevention Services Provided versus Foster Care Placements	52%	55%	55%

**Isle of Wight County**  
**Adopted FY 2018-19 Operating Budget**  
**Children's Services Act Fund**  
**Departmental Resource Summary**

**REVENUE**

		<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>%</b>
		<b>Actual</b>	<b>Amended</b>	<b>Adopted</b>	<b>Change</b>
Revenue from the State Govt.	\$	115,961	226,565	261,982	15.6%
Transfer from General Fund - Local Support		154,381	206,736	142,371	-31.1%
<b>Total Revenue</b>	<b>\$</b>	<b>270,342</b>	<b>433,301</b>	<b>404,353</b>	<b>-6.7%</b>

**EXPENDITURE SUMMARY**

		<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>%</b>
		<b>Actual</b>	<b>Amended</b>	<b>Adopted</b>	<b>Change</b>
Children's Services Act	\$	270,342	433,301	404,353	-6.7%
<b>Total Expenditures</b>	<b>\$</b>	<b>270,342</b>	<b>433,301</b>	<b>404,353</b>	<b>-6.7%</b>



**Isle of Wight County**  
**Adopted FY 2018-19 Operating Budget**  
**Children's Services Act Fund**  
**Departmental Resource Detail**

**CHILDREN'S SERVICES ACT (CSA) FUND**

		<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>%</b>
		<b>Actual</b>	<b>Amended</b>	<b>Adopted</b>	<b>Change</b>
CSA Contracted Services	\$	223,980	384,137	355,189	-7.5%
Administrative Support - Suffolk		46,362	49,164	49,164	0.0%
Total Expenditures	\$	270,342	433,301	404,353	-6.7%

## County Fair Fund

### Description

The County Fair Fund accounts for the revenues and expenses of the annual Isle of Wight County Fair. The County Fair is held each fall and provides numerous activities and events such as national, regional, and local entertainers, a tractor pull and ATV challenge, agricultural competitions, craft demonstrations, and rides. The 2017 County Fair was attended by 28,831 visitors and received the Best Overall award for our attendance category from the Virginia Fair Association of Fairs as well as seven first place category awards.

**Isle of Wight County**  
**Adopted FY 2018-19 Operating Budget**  
**County Fair Fund**  
**Departmental Resource Summary**

**REVENUE**

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>%</b>
	<b>Actual</b>	<b>Amended</b>	<b>Adopted</b>	<b>Change</b>
Space Rent - Concession	\$ 12,500	13,600	13,000	-4.4%
Space Rent - Arts & Crafts	4,722	4,834	4,800	-0.7%
Space Rent - Commercial	14,103	9,580	9,500	-0.8%
Space Rent - Non-Profit	1,012	917	1,000	9.1%
Midway Commission Income	22,270	22,270	22,000	-1.2%
Competition Fees	389	389	380	-2.3%
Pageant Income	195	195	195	0.0%
Seafood Fest Revenue	11,990	11,990	11,000	-8.3%
Sales - Beer	24,772	24,772	23,000	-7.2%
Sales - Ice	1,855	1,885	2,000	6.1%
Sales - Admissions	184,894	191,894	191,000	-0.5%
Advance Ticket Commission	-	-	2,708	100.0%
Truck & Tractor Pull	795	-	-	0.0%
Ticket Commissions	10,775	10,775	10,775	0.0%
Car Show Revenue	765	765	800	4.6%
Truck & Tractor Pull	18,504	24,599	35,000	42.3%
Gifts and Donations	50	-	-	0.0%
Corporate Sponsors	61,010	38,135	25,000	-34.4%
Fundraising	21,488	799	2,000	150.3%
Transfer From General Fund	16,195	51,310	-	-100.0%
<b>Total Revenue</b>	<b>\$ 408,284</b>	<b>408,709</b>	<b>354,158</b>	<b>-13.3%</b>

**EXPENDITURE SUMMARY**

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>%</b>
	<b>Actual</b>	<b>Amended</b>	<b>Adopted</b>	<b>Change</b>
County Fair Operations	\$ 408,284	408,709	354,158	-13.3%
<b>Total Expenditures</b>	<b>\$ 408,284</b>	<b>408,709</b>	<b>354,158</b>	<b>-13.3%</b>

**Isle of Wight County**  
**Adopted FY 2018-19 Operating Budget**  
**County Fair Fund**  
**Departmental Resource Detail**

**COUNTY FAIR FUND**

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>%</b>
	<b>Actual</b>	<b>Amended</b>	<b>Adopted</b>	<b>Change</b>
Overtime	\$ 21,694	21,980	22,310	1.5%
Fica & Medicare Benefits	1,358	1,681	1,707	1.5%
Professional Services	-	-	10,888	100.0%
Fundraising	1,209	-	-	0.0%
Marketing	34,213	33,675	33,750	0.2%
Postage	250	500	350	-30.0%
Lease/Rental of Equipment	56,850	72,835	56,533	-22.4%
Travel & Training	6,070	6,000	6,000	0.0%
Operating Expenses	99,392	82,724	26,117	-68.4%
Dues & Association Membership	300	325	250	-23.1%
Office Supplies	245	324	200	-38.3%
Pageant	2,388	5,000	3,500	-30.0%
Entertainment	141,725	122,565	134,753	9.9%
Concessions	2,820	3,000	3,000	0.0%
4-H Awards	1,639	3,000	3,000	0.0%
Sponsorship Books	-	3,000	3,000	0.0%
Demolition Derby	-	7,000	7,000	0.0%
Truck & Tractor Pull	23,652	28,600	25,800	-9.8%
Car Show Expenses	-	2,000	1,500	-25.0%
Seafood Fest	13,228	14,500	14,500	0.0%
<b>Total Expenditures</b>	<b>\$ 407,034</b>	<b>408,709</b>	<b>354,158</b>	<b>-13.3%</b>

## Grants Fund

### Description

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

**Isle of Wight County**  
**Adopted FY 2018-19 Operating Budget**  
**Grants Fund**  
**Departmental Resource Summary**

**REVENUE**

		<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>%</b>
		<b>Actual</b>	<b>Amended</b>	<b>Adopted</b>	<b>Change</b>
Transfer from General Fund - Local Support	\$	140,957	142,000	42,000	-70.4%
State Revenue		364,901	155,101	148,968	-4.0%
Federal Revenue		113,553	181,610	102,373	-43.6%
HOME Annual Allocation		29,057	57,314	-	-100.0%
Other		15,933	60,947	-	-100.0%
<b>Total Revenue</b>	<b>\$</b>	<b>664,401</b>	<b>596,972</b>	<b>293,341</b>	<b>-50.9%</b>

**EXPENDITURE SUMMARY**

		<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>%</b>
		<b>Actual</b>	<b>Amended</b>	<b>Adopted</b>	<b>Change</b>
Grants Operating Expenditures	\$	626,181	627,402	293,341	-53.2%
<b>Total Expenditures</b>	<b>\$</b>	<b>626,181</b>	<b>627,402 *</b>	<b>293,341</b>	<b>-53.2%</b>

\* Note: FY 2017-18 amended budget includes approved carryover in the amount of \$30,430.

**Isle of Wight County**  
**Adopted FY 2018-19 Operating Budget**  
**Grants Fund**  
**Departmental Resource Detail**

**GRANTS FUND**

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>%</b>
	<b>Actual</b>	<b>Amended</b>	<b>Adopted</b>	<b>Change</b>
Local Cash Match Requirements	140,957	142,000	42,000	-70.4%
HOME Grant Allocation	29,057	57,314	-	-100.0%
Other Grant Expenditures	456,167	428,088	251,341	-41.3%
Total Expenditures	626,181	627,402	293,341	-53.2%



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# Enterprise Funds



## Public Utilities Fund

### Description

The Public Utilities Fund is an enterprise fund which accounts for the revenues and expenditures of the County's water and sewer services. The Division of Public Utilities is responsible for supplying water and sewer services to residents and businesses throughout the County. The Division currently owns and operates twenty (20) water systems and thirty-two (32) sewer stations providing services to approximately 4,420 customers. The Division is actively involved in the expansion of new water and sewer service to County sponsored industrial projects as well as developer installed commercial and residential projects. The Division is dedicated to long-term planning for permanent water sources and for treatment and transmission systems through its involvement with the Western Tidewater Water Authority (WTWA).

### FY 18 Accomplishments

- Continued to add info to supplement GIS water/sewer layer update
- Continued working with Consultant on Utility Master Plan Update
- Provided bypass pump at Carrollton Manor Pump Station
- Coordinated design contract for Rt. 10 waterline extension and progressed Phase I plans to 90%
- Processed approximately 2,070 work orders
- Maintained and painted all fire hydrants in County system through Contracted service
- Completed in house design of Lawnes Point to Rushmere Shores waterline extension project

### FY 19 Objectives

- To provide site plan review applicants with required comments within 30 days.
- To continue to meet all drinking water quality standards per Virginia Department of Health regulations.
- To continue efforts to reduce sanitary sewer overflows in accordance with Special Order by Consent.
- To plan for future water and sewer sources to newly developed areas of the county.
- To increase the public utilities customer base and become a self-sustaining fund.
- To complete ongoing update of County Water and Sewer Standards
- Begin formal asset management evaluation
- Provide staffing and space needs analysis
- Take upgraded Ashby PS into County system
- Complete Lawnes Point to Rushmere Shores waterline extension construction
- Complete Final Construction Plans for Rt. 10 waterline extension and begin construction
- Continue to use work order system to address customer needs/requests
- Begin process to replace aging SCADA system

Performance Measures/Statistics	FY 17 Actual	FY 18 Estimate	FY 19 Estimate
Number of Water Customers	3,338	3,500	3,600
Number of Sewer Customers	2,743	2,850	3,000
Number of Sanitary Sewer Overflows	2	4	-
Miss Utility Tickets	3,162	2,075	2,500

**Isle of Wight County**  
**Adopted FY 2018-19 Operating Budget**  
**Public Utilities Fund**  
**Departmental Resource Summary**

**REVENUE**

		<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>%</b>
		<b>Actual</b>	<b>Amended</b>	<b>Adopted</b>	<b>Change</b>
Inspection Fees	\$	23,545	-	10,000	100.0%
Water Connection Fees		442,496	280,000	280,000	0.0%
New Account Fee		18,660	15,000	15,000	0.0%
Administration Fees		4,497	3,000	3,000	0.0%
Sewer Connection Fee		375,800	259,000	259,000	0.0%
Disconnect/Reconnect Fee		33,462	30,000	30,000	0.0%
Property Rental		31,940	27,776	31,940	15.0%
Interest Revenue		38,665	9,236	40,000	333.1%
Public Utility Late Fees		13,728	15,000	15,000	0.0%
Sewage Collection Fees		1,258,592	1,482,000	1,322,000	-10.8%
Sewage Treatment Fees		84,435	100,000	84,000	-16.0%
Sale of Water		2,935,026	2,730,000	3,050,000	11.7%
Sale of Recyclables		-	30,000	2,000	-93.3%
Miscellaneous		10,946	1,000	1,000	0.0%
Transfer From General Fund		4,766,328	3,912,992	3,677,580	-6.0%
<b>Total Revenue</b>	<b>\$</b>	<b>10,038,120</b>	<b>8,895,004</b>	<b>8,820,520</b>	<b>-0.8%</b>

**EXPENDITURE SUMMARY**

		<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>%</b>
		<b>Actual</b>	<b>Amended</b>	<b>Adopted</b>	<b>Change</b>
Public Utilities Fund - Administration	\$	525,640	332,614	333,963	0.4%
Public Utilities Fund - Sewer Services		576,158	967,048	868,913	-10.1%
Public Utilities Fund -Water Services		5,398,347	5,629,253	5,482,541	-2.6%
Public Utilities Fund - Nondepartmental		2,511,076	2,110,662	2,135,103	1.2%
Other Expenses		53,999	-	-	0.0%
<b>Total Expenditures</b>		<b>9,065,220</b>	<b>9,039,577 *</b>	<b>8,820,520</b>	<b>-2.4%</b>

\*Note: FY 2017-18 amended budget includes approved carryover in the amount of \$144,573.

**Isle of Wight County**  
**Adopted FY 2018-19 Operating Budget**  
**Public Utilities Fund**  
**Departmental Resource Detail**

**PUBLIC UTILITIES - ADMINISTRATION**

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>%</b>
	<b>Actual</b>	<b>Amended</b>	<b>Adopted</b>	<b>Change</b>
Salaries and Wages	\$ 215,372	192,296	198,901	3.4%
Overtime	703	-	-	0.0%
Part-Time Salaries	8,350	-	-	0.0%
Fica & Medicare Benefits	16,522	14,711	15,216	3.4%
VRS - Retirement Benefits	12,182	17,230	19,791	14.9%
Hospital/Medical Plans	55,582	55,492	52,029	-6.2%
Group Life Insurance	2,839	2,519	2,606	3.5%
Deferred Comp	1,642	1,491	1,323	-11.3%
Uniforms	-	-	500	100.0%
Professional Services	-	13,443	-	-100.0%
Advertising Services	-	500	500	0.0%
Postage	13,293	11,600	17,000	46.6%
Telephone (Voice and Fax)	2,947	2,800	4,315	54.1%
Travel & Training	822	1,250	2,000	60.0%
Tolls & Parking	-	-	200	100.0%
Operating Expenses	5,347	8,700	7,000	-19.5%
Dues & Association Membership	-	1,720	1,720	0.0%
Office Supplies	4,979	4,800	7,300	52.1%
Copier Costs	-	1,457	1,457	0.0%
Fleet	967	2,105	2,105	0.0%
Uniforms	-	500	-	-100.0%
Loss on disposal of assets	223,494	-	-	0.0%
Amortz-DefrCost/Prem/Discount	(39,402)	-	-	0.0%
<b>Total Operating Expenses</b>	<b>\$ 525,640</b>	<b>332,614</b>	<b>333,963</b>	<b>0.4%</b>

**PERSONNEL SUMMARY**

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>
	<b>Actual</b>	<b>Approved</b>	<b>Adopted</b>
Director of Utility Services	0.15	0.15	0.15
PU Operations Manager	1.00	1.00	1.00
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	0.00	0.00
Administrative Assistant	1.00	1.00	1.00
<b>Number of Full-Time Positions</b>	<b>4.95</b>	<b>3.95</b>	<b>3.95</b>

**Isle of Wight County**  
**Adopted FY 2018-19 Operating Budget**  
**Public Utilities Fund**  
**Departmental Resource Detail**

**PUBLIC UTILITIES - WATER**

		<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>%</b>
		<b>Actual</b>	<b>Amended</b>	<b>Adopted</b>	<b>Change</b>
Salaries and Wages	\$	175,384	259,525	267,705	3.2%
Overtime		18,560	20,600	20,909	1.5%
Fica & Medicare Benefits		14,028	21,430	22,079	3.0%
VRS - Retirement Benefits		15,953	23,253	28,110	20.9%
Hospital/Medical Plans		59,229	84,367	71,246	-15.6%
Group Life Insurance		2,287	3,400	3,507	3.1%
Deferred Comp		1,604	2,520	2,940	16.7%
Uniforms		-	-	3,625	100.0%
Professional Services		18,168	31,932	15,000	73.4%
Repairs & Maintenance		52,882	70,000	260,000	271.4%
Contracted Services		107,820	58,600	58,600	0.0%
Bulk Water Purchases		1,436,559	1,456,940	1,488,064	2.1%
Norfolk Water Contract		782,241	882,843	896,532	1.6%
Suffolk Water Contract		2,502,431	2,374,932	2,080,789	-12.4%
Utilities		18,751	22,000	22,000	0.0%
Telephone (Voice and Fax)		2,917	3,546	2,040	-42.5%
Travel & Training		1,811	1,620	1,620	0.0%
Tolls & Parking		-	-	200	100.0%
Operating Expenses		10,127	25,000	13,000	-48.0%
Dues & Association Membership		37,266	54,575	54,575	0.0%
Equipment-Small<\$5k		332,799	-	-	0.0%
Computer Software <\$5k		-	75	-	-100.0%
Fleet		18,657	39,820	20,000	-49.8%
Fleet Lease		-	7,000	-	-100.0%
Uniforms		2,047	3,625	-	-100.0%
Construction		4,000	-	-	0.0%
Land		(217,173)	-	-	0.0%
Capital Outlay		-	181,650	150,000	-17.4%
Total Operating Expenses	\$	5,398,347	5,629,253	5,482,541	1.8%

**PERSONNEL SUMMARY**

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>
	<b>Actual</b>	<b>Approved</b>	<b>Adopted</b>
Water Quality Technician	0.00	1.00	1.00
Utility Systems Supervisor	1.00	1.00	1.00
Utilities System Mechanic	1.00	2.00	2.00
Utility System Worker	3.00	3.00	3.00
Number of Full-Time Positions	5.00	7.00	7.00

**Isle of Wight County**  
**Adopted FY 2018-19 Operating Budget**  
**Public Utilities Fund**  
**Departmental Resource Detail**

**PUBLIC UTILITIES - SEWER**

		<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>%</b>
		<b>Actual</b>	<b>Amended</b>	<b>Adopted</b>	<b>Change</b>
Salaries and Wages	\$	182,938	275,476	287,147	4.2%
Overtime		22,574	15,759	15,996	1.5%
Fica & Medicare Benefits		14,549	23,174	23,191	0.1%
VRS - Retirement Benefits		16,489	21,416	29,504	37.8%
Hospital/Medical Plans		62,599	117,010	107,198	-8.4%
Group Life Insurance		2,400	3,762	3,762	0.0%
Deferred Comp		1,546	2,520	2,520	0.0%
Uniforms		-	-	3,100	100.0%
Recovered Expenses		-	20,000	-	-100.0%
Temp Agencies Services		-	11,694	-	-100.0%
Professional Services		25,662	20,000	15,000	-25.0%
Repairs & Maintenance		53,515	75,000	125,000	66.7%
Contracted Services		55,034	93,219	50,000	25.0%
Sewage Treatment		46,013	55,000	50,000	-9.1%
Utilities		47,614	58,000	50,000	-13.8%
Telephone (Voice and Fax)		2,915	3,462	2,520	-27.2%
Travel & Training		195	880	3,000	240.9%
Tolls & Parking		-	-	200	100.0%
Operating Expenses		15,204	20,018	18,000	-10.1%
Dues & Association Memberships		785	775	775	0.0%
Fleet		20,191	25,560	22,000	-13.9%
Fleet Lease		369	6,400	-	-100.0%
Uniforms		1,867	3,100	-	-100.0%
Construction		3,700	-	-	0.0%
Capital Outlay		-	108,923	60,000	-44.9%
Principal and Interest (Lease)		-	5,900	-	-100.0%
Total Operating Expenses	\$	576,158	967,048	868,913	0.2%

**PERSONNEL SUMMARY**

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>
	<b>Actual</b>	<b>Approved</b>	<b>Adopted</b>
Pump Station Mechanic	1.00	2.00	2.00
Utility System Supervisor	0.00	1.00	1.00
Codes Compliance Inspector 1	1.00	1.00	1.00
Electronics Technician	1.00	1.00	1.00
Utility System Worker	3.00	2.00	2.00
Number of Full-Time Positions	6.00	7.00	7.00

**Isle of Wight County**  
**Adopted FY 2018-19 Operating Budget**  
**Public Utilities Fund**  
**Departmental Resource Detail**

**PUBLIC UTILITIES NONDEPARTMENTAL**

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>%</b>
	<b>Actual</b>	<b>Amended</b>	<b>Adopted</b>	<b>Change</b>
Unemployment Insurance	\$ 803	2,500	1,000	-60.0%
Cost Allocation	-	169,075	155,239	-8.2%
Internal Service Charge IT	-	-	57,087	100.0%
Internal Service Chrg-Risk Mgt	-	-	46,875	100.0%
Uncollectable Accounts Expense	-	3,000	-	-100.0%
Depreciation Expense	815,048	-	-	0.0%
Redemption Of Principal	-	165,232	344,060	108.2%
Principal (Lease)	-	-	33,815	100.0%
Interest Payments	1,564,349	1,439,461	1,395,880	-3.0%
Interest (Lease)	-	-	1,147	100.0%
Transfer To Capital Projects	-	121,970	-	-100.0%
Transfer to Technology Fund	87,436	18,064	-	-100.0%
Transfer to Risk Management	43,440	48,085	-	-100.0%
Contingency	-	143,275	100,000	-30.2%
Total Nondepartmental Expenses	\$ 2,511,076	2,110,662	2,135,103	1.2%

**OTHER**

Future Water Source- Constrn	\$ 5,782	-	-	0.0%
Master Sewer Plan	48,218	-	-	0.0%
Total Other Expenses	\$ 53,999	-	-	0.0%

## Stormwater Management Fund

### Description

The Operations portion of the Stormwater Management Fund provides for plan review and inspection services to ensure compliance with Federal, State, and local Stormwater management and erosion and sediment control laws and regulations. The Stormwater Fund operates as an enterprise fund. Services are provided through funds derived primarily from a \$4.50 monthly fee based on an equivalent residential unit (ERU). This fee was reduced by 25% from last year's rate. A small portion of the operating budget is provided through the collection of local permit and inspection fees.

### FY 18 Accomplishments

- Developed detailed construction plans for drainage improvements at Nike Park.
- Managed the construction of several projects, namely Windsor High School BMP Retrofit, Heritage Park Stormwater Projects A & B, Rushmere Volunteer Fire Department, and Hardy Elementary School Phase 1 Drainage Improvements,
- Revised stormwater ordinance to relax regulation on accessory structures.
- Began SAC committee meetings.
- Continued participation in regional organizations such as HRPDC and VAMSA.
- Attended required stormwater-related training events and conferences.

### FY 19 Objectives

- Develop, prepare and submit stormwater projects for consideration of FY 2019 SLAF grant funds.
- Revise County's Erosion & Sediment (E&S) Control Ordinance to omit MS4 references and otherwise remain in keeping with State regulations and request BOS approval of ordinance amendments.
- Revise County's Erosion & Sediment (E&S) Control Ordinance to omit MS4 references and otherwise remain in keeping with State regulations and request BOS approval of ordinance amendments.
- Implement the County's Erosion and Sediment Control Program to meet or exceed State erosion and sediment control and Stormwater management regulations.
- Implement the County's Stormwater Management Program to meet State and County Stormwater management regulations.
- Provide site plan review applicants with required comments within 30 days of plan submittal.
- Hire Plans Examiner.

Performance Measures/Statistics	FY 17 Actual	FY 18 Estimate	FY 19 Estimate
Number of Erosion & Sediment Control Inspections	2,037	2,200	2,500
VSMP Authority Inspections	113	80	100
Number of Plan Reviews (Approximate)	170	175	180
Percent of Site Review Comments Provided w/ 30 Days	85%	85%	85%
Erosion & Sediment Control Program Meets/Exceeds State Regulations	Yes	Yes	Yes
Stormwater Management Program Meets/Exceeds State Regulations	Yes	Yes	Yes
Stormwater Management Facility Inspections	62	50	50



**Isle of Wight County**  
**Adopted FY 2018-19 Operating Budget**  
**Stormwater Management Fund**  
**Departmental Resource Summary**

**REVENUE**

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>%</b>
	<b>Actual</b>	<b>Amended</b>	<b>Adopted</b>	<b>Change</b>
<b>PERMITS &amp; LICENSES</b>				
Stormwater Fee	\$ 1,633,049	1,228,000	1,228,000	0.0%
Stormwater Technology Fee	3,617	3,500	3,500	0.0%
Stormwater Inspection Fees	113,236	100,000	100,000	0.0%
VSMP Permit-State	4,984	-	-	0.0%
Interest Revenue	5,921	-	2,876	100.0%
Capital Contribution	155,676	-	-	0.0%
Total Revenue	\$ 1,916,482	1,331,500	1,334,376	0.2%

**EXPENDITURE SUMMARY**

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>%</b>
	<b>Actual</b>	<b>Amended</b>	<b>Adopted</b>	<b>Change</b>
Stormwater Management Services	\$ 1,178,589	1,712,420 *	1,334,376	-22.1%
Total Expenditures	\$ 1,178,589	1,712,420	1,334,376	-22.1%

Note: FY 2017-18 amended budget includes approved carryover in the amount of \$380,920.

**Isle of Wight County**  
**Adopted FY 2018-19 Operating Budget**  
**Stormwater Management Fund**  
**Departmental Resource Detail**

**STORMWATER ADMINISTRATION**

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>%</b>
	<b>Actual</b>	<b>Amended</b>	<b>Adopted</b>	<b>Change</b>
Salaries And Wages	\$ 441,329	474,364	484,771	2.2%
Other Compensation	-	1,750	-	-100.0%
Fica & Medicare Benefits	31,318	36,289	37,085	2.2%
VRS - Retirement Benefits	80,907	42,503	48,785	14.8%
Medical/Dental Plans	103,312	122,207	120,675	-1.3%
Group Life Insurance	5,729	6,214	6,351	2.2%
Deferred Comp	3,274	3,360	3,297	-1.9%
Professional Services	200,902	195,070	150,000	-23.1%
HRPDC Stormwater Mgt. Fee	8,632	9,500	8,183	-13.9%
Advertising	383	1,000	1,000	0.0%
Contracted Services	15,800	30,100	50,000	66.1%
Cost Allocation	-	59,000	65,629	11.2%
Internal Service Charge IT	-	-	46,117	100.0%
Internal Service Chrg-Risk Mgt	-	-	8,706	100.0%
Utilities	-	3,900	3,900	0.0%
Postage	204	3,000	3,000	0.0%
Telephone (Voice And Fax)	5,095	4,800	4,866	1.4%
Lease/Rental of Equipment	-	-	3,000	100.0%
Travel & Training	6,003	11,090	7,500	-32.4%
Tolls & Parking	-	-	100	100.0%
Peanut Soil & Water Conserv Bd	-	8,000	8,000	0.0%
Operating Expenses	4,895	6,575	6,575	0.0%
VSMP Expense(State)	5,740	-	-	0.0%
Dues & Association Memberships	1,883	2,100	2,100	0.0%
Office Supplies	2,165	2,000	3,000	50.0%
Copier Costs	-	3,902	3,902	0.0%
Computer Software <\$5k	-	2,274	-	-100.0%
Fleet	3,164	15,080	15,080	0.0%
Fleet Lease	269	-	-	0.0%
Uniforms	514	845	845	0.0%
Equipment/Machinery	2,851	22,306	15,000	-32.8%
Furniture And Fixtures	353	-	-	0.0%
Computer Software	-	-	3,015	100.0%
Capital Outlay	1,950	-	-	0.0%
Designated Stormwater Capital	-	-	18,000	100.0%
Depreciation Expense	30,886	-	-	0.0%
Principal and Interest (Lease)	-	5,900	5,894	1.7%
Transfer To Capital Projects	-	595,000	200,000	-66.4%
Transfer to Internal Service Funds	98,741	44,291	-	-100.0%
<b>Total Operating Expenses</b>	<b>\$ 1,056,300</b>	<b>1,712,420</b>	<b>1,334,376</b>	<b>-22.1%</b>

**Isle of Wight County**  
**Adopted FY 2018-19 Operating Budget**  
**Stormwater Management Fund**  
**Departmental Resource Detail**

**STORMWATER ADMINISTRATION**

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>%</b>
	<b>Actual</b>	<b>Amended</b>	<b>Adopted</b>	<b>Change</b>
TMDL Professional Services	\$ 111,939	-	-	0.0%
Drainage Replacement	10,350	-	-	0.0%
Total Other Expenses	\$ 122,289	-	-	0.0%
Total Expenses	\$ 1,178,589	1,712,420	1,334,376	-22.1%

**PERSONNEL SUMMARY**

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>
	<b>Actual</b>	<b>Approved</b>	<b>Adopted</b>
Administrative Asst.	1.00	1.00	1.00
Ass. Dir. of General Services	0.85	0.00	0.00
Director of Utility Services	0.00	0.85	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	1.00	1.00
Stormwater Technician	0.00	1.00	1.00
Fiscal Assistant	1.00	0.00	0.00
Engineer	1.00	0.00	0.00
Number of Full-Time Positions	10.15	9.15	9.15



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# Internal Service Funds



## Technology Services Fund

### Description

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

### FY 18 Accomplishments

- The County's Munis/Tyler Technologies ERP system underwent a major upgrade in migrating from Munis 10.5 to version 11.3. This upgrade provides numerous enhancements for employees, departments and our customers.
- Continued enhancements of videography services and updates in the Board Room. Planning Commission meetings are now being broadcast and live streaming and archiving is available through our website.
- Implementation of Facebook Live Streaming in an effort to reach a wider audience and new demographics.
- Obtained new high-resolution GIS orthophotography partnered with VITA/VGIN updated our GIS server and software. Allows staff to better determine and document properties and feature locations throughout the County effectively enhancing our mapping services.
- Assisted the Pre-2020 Census Bureau Programs. This is the first phase and will continue for the next 2-3 years.

### FY 19 Objectives

- Continued expansion of Technology Services to support transparency initiatives, increased access to citizen services and migration to paperless environments. **(SP1: Effective Governance and Community Partnerships)**
- Implement technology solutions that create efficiencies, improve business processes and ultimately improve County services with the goal of reducing overall costs. **(SP2: Economic well-being and quality of life.)**
- Work with existing customers, County offices and citizens to provide technology solutions that help mitigate expansion and changes in Isle of Wight County **(SP3: Managing growth and change.)**
- Explore technology alternatives that can assist with generating new revenue, improving revenue collections while increasing services to citizens. **(SP4: Funding the future.)**

Performance Measures/Statistics	FY 16 Actual	FY 17 Estimate	FY 18 Estimate
Percent of time Network is available for customers	99%	99%	99%

**Isle of Wight County**  
**Adopted FY 2018-19 Operating Budget**  
**Technology Services Fund**  
**Departmental Resource Summary**

**REVENUE**

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>%</b>
	<b>Actual</b>	<b>Amended</b>	<b>Adopted</b>	<b>Change</b>
Charter Franchise PEG Fees	\$ -	-	11,200	100.0%
Billings to DSS	-	105,993	109,854	3.6%
Billings to Econ Development	-	1,000	-	-100.0%
Billings to General Fund	753,743	893,077	861,890	-3.5%
Billings to E-911	72,264	55,033	55,238	0.4%
Billings to Public Utilities	87,436	18,064	57,087	216.0%
Billings to Stormwater	93,978	32,073	46,117	43.8%
Transfer From Risk Management	1,027	-	-	0.0%
Billings to Tourism	8,831	1,570	7,982	408.4%
Capital Contrib-Property	5,850	-	-	0.0%
Total Revenue	\$ 1,023,129	1,106,810	1,149,368	3.0%

**EXPENDITURE SUMMARY**

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>%</b>
	<b>Actual</b>	<b>Amended</b>	<b>Adopted</b>	<b>Change</b>
Technology Services	\$ 974,760	1,116,410 *	1,149,368	3.0%
Total Expenditure	\$ 974,760	1,116,410	1,149,368	3.0%

\*Note: FY 2017-18 amended budget includes approved carryover in the amount of \$9,600.

**Isle of Wight County**  
**Adopted FY 2018-19 Operating Budget**  
**Technology Services Fund**  
**Departmental Resource Detail**

**EXPENDITURE**

		<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>%</b>
		<b>Actual</b>	<b>Amended</b>	<b>Adopted</b>	<b>Change</b>
Salaries And Wages	\$	411,896	423,459	435,722	2.9%
Overtime		1,587	-	-	0.0%
Part-Time Salaries		4,341	25,750	26,268	2.0%
Fica & Medicare Benefits		30,369	34,364	35,333	2.8%
VRS - Retirement Benefits		44,251	37,942	43,292	14.1%
Medical/Dental Plans		77,908	83,062	91,667	10.4%
Group Life Insurance		5,386	5,547	5,708	2.9%
Deferred Comp		2,520	2,520	2,520	0.0%
Professional Services		1,403	26,558	75,000	182.4%
Repairs & Maintenance		13,933	15,000	15,000	0.0%
Computer Software Maintenance		299,739	335,784	320,000	-4.7%
Telephone (Voice And Fax)		5,942	5,552	4,884	-12.0%
Travel & Training		5,144	8,000	8,000	0.0%
Office Supplies		3,226	3,304	3,404	13.5%
Equipment and Furniture		-	65,500	-	-100.0%
Computer Software and Hardware		29,473	18,800	70,000	59.6%
Fleet		140	-	1,370	100.0%
PEG-Equip/Machinery		-	25,268	11,200	-55.7%
Depreciation Expense		34,864	-	-	0.0%
Transfer to Other Fund		2,639	-	-	0.0%
Total Operating Expenses	\$	974,760	1,116,410	1,149,368	3.0%

**PERSONNEL SUMMARY**

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>
	<b>Actual</b>	<b>Approved</b>	<b>Adopted</b>
Director of Information Technology	1.0	1.0	1.0
Network Manager	1.0	1.0	1.0
Web Coordinator	1.0	0.0	0.0
GIS Manager	1.0	1.0	1.0
Systems Analyst	0.0	1.0	1.0
IT Support Specialist II	1.0	0.0	0.0
Information Services Specialist	1.0	1.0	1.0
GIS Technician	1.0	1.0	0.0
GIS Analyst	0.0	0.0	1.0
IT Support Specialist I	1.0	1.0	1.0
Number of Full-Time Positions	8.0	7.0	7.0



## Risk Management

### Description

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

### FY 18 Accomplishments

- Performed an audit of the County Hazardous Energy Control procedures to determine the status of compliance with state and federal regulations and identified areas for improvement. Coordinated departmental efforts to identify machines covered by the hazardous energy control standard.
- Performed an audit of the County's Electrical Safety procedures.
- Coordinated efforts by internal departments to inventory, classify and identify all County controlled confined spaces and to implement the County's Confined Space Entry program.
- Facilitated the County's Supervisor Safety Development Program curriculum within the Isle Lead Supervisor Certificate Program.
- Promoted a healthy County workforce through the provision of diverse employee wellness program options including Walk At Work, Educational Lunch and Learns, Fitness Activities and Onsite Health Screenings.
- Fostered a positive safety and wellness culture through the continued enhancement of County-offered training and development activities, special events, and the Employee Safety and Wellness Council representing every County department/office.
- Produced a Quarterly Employee Safety and Wellness Bulletin.
- Continued to monitor the utilization and participation of employees in Safety and Wellness Programs.

### FY 19 Objectives

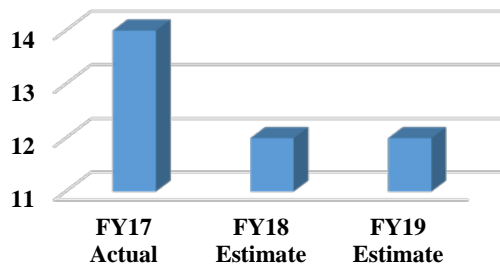
- To retain or decrease the reduced number of recordable injuries achieved in FY 2017-2018. **(SP4 – Funding the Future)**
- To retain or decrease the reduced number of lost work days achieved in FY 2017-2018. **(SP4 – Funding the Future)**
- To retain or decrease the reduced County's Workers' Compensation Claim Costs achieved in FY 2017-2018. **(SP4 – Funding the Future)**
- To continue to develop the skills and knowledge of the County's Leadership Staff through the incorporation of risk management-related curriculum in the *Isle Lead Supervisor Certificate Program* required of all supervisory-level personnel. **(SP1– Effective Governance and Community Partnerships)**
- To improve the safety of County worksites through coordination of the departmental implementation of programs established in the newly adopted Employees Safety Program policy. **(SP1 – Effective Governance and Community Partnerships)**

Performance Measures/Statistics	FY 17 Actual	FY 18 Estimate	FY 19 Estimate
Percent Reduction in Recordable Injuries Filed	-10%	>/=0%	>/=0%
Percent Reduction in Lost Work Days Due to Injury	-500%	-50%	>/=0%
Value of Workers Compensation Claims	\$112,506	\$40,000	\$40,000
Number of Safety Training Sessions or Activities Provided	14	12	12

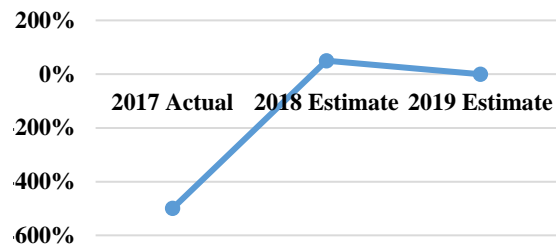
## VI. TRENDS OF WORK EFFORTS AND SUPPORTING DOCUMENTATION

Provide charts, graphs, and summary information as necessary to support your budget such as detailed statistical data and trends of departmental work efforts.

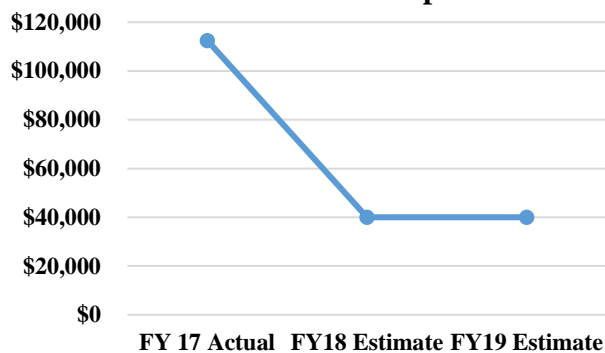
**Number of Safety Training Sessions or Activities Provided**



**Percent Reduction in Lost Work Days**



**Value of Workers' Comp Claims**



**Isle of Wight County**  
**Adopted FY 2018-19 Operating Budget**  
**Risk Management Fund**  
**Departmental Resource Summary**

**REVENUE**

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>%</b>
	<b>Actual</b>	<b>Amended</b>	<b>Adopted</b>	<b>Change</b>
Billings to DSS	\$ -	19,411	35,193	81.3%
Billings to General Fund	497,321	542,850	606,740	11.8%
Billings to E-911	5,070	18,099	13,437	-25.8%
Billings to Public Utilities	43,440	48,085	46,875	-2.5%
Billings to Stormwater	4,763	12,218	8,706	-28.7%
Transf from Technology Services	2,639	-	-	0.0%
Billings to Tourism	1,070	2,192	2,108	-3.8%
Insurance Reimbursements	71,290	9,429	-	-100.0%
<b>Total Revenue</b>	<b>\$ 625,593</b>	<b>652,284</b>	<b>713,059</b>	<b>9.3%</b>

**EXPENDITURE SUMMARY**

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>%</b>
	<b>Actual</b>	<b>Amended</b>	<b>Adopted</b>	<b>Change</b>
Risk Management	\$ 537,146	653,629 *	713,059	9.1%
<b>Total Expenditure</b>	<b>\$ 537,146</b>	<b>653,629</b>	<b>713,059</b>	<b>9.1%</b>

\*Note: FY 2017-18 amended budget includes approved carryover in the amount of \$1,345.

**Isle of Wight County**  
**Adopted FY 2018-19 Operating Budget**  
**Risk Management Fund**  
**Departmental Resource Detail**

**RISK MANAGEMENT FUND**

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>%</b>
	<b>Actual</b>	<b>Amended</b>	<b>Adopted</b>	<b>Change</b>
Salaries And Wages	\$ 53,751	55,136	80,400	45.8%
Fica & Medicare Benefits	4,026	4,218	6,151	45.8%
VRS - Retirement Benefits	11,454	4,796	8,108	69.1%
Medical/Dental Plans	-	-	9,864	100.0%
Group Life Insurance	701	722	1,054	46.0%
Worker's Compensation	192,217	220,122	240,788	9.4%
Deferred Comp	420	420	630	50.0%
Professional Services	-	61,500	50,000	-18.7%
Repairs & Maintenance	-	1,592	850	-46.6%
Telephone (Voice And Fax)	-	-	300	100.0%
Health & Wellness	1,631	1,500	1,500	0.0%
Claims Deductible	9,500	30,910	30,910	0.0%
Claims Paid	-	9,429	9,429	0.0%
A&S Inmate Trustees	2,500	2,500	2,500	0.0%
Line of Duty	83,285	77,275	79,653	3.1%
Property Insurance	74,345	69,677	73,720	5.8%
Motor Vehicle Insurance	76,959	81,452	83,092	2.0%
Surety Bonds	775	775	775	0.0%
Public Official Liability Insu	5,354	5,354	5,354	0.0%
General Liability Insurance	15,695	16,961	16,961	0.0%
Travel & Training	2,559	7,645	6,500	3.2%
Operating Expenses	946	1,195	820	-40.6%
Dues & Association Memberships	-	450	500	11.1%
Computer Hardware <\$5k	-	-	2,200	100.0%
Office Furniture	-	-	1,000	100.0%
Transfer to Other Fund	1,027	-	-	0.0%
Total Operating Expenses	\$ 537,146	653,629	713,059	9.3%

**PERSONNEL SUMMARY**

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>
	<b>Actual</b>	<b>Approved</b>	<b>Adopted</b>
Risk Management Coordinator	1.0	1.0	0.0
Risk Manager	0.0	0.0	1.0
Safety Officer	0.0	0.0	1.0
Number of Full-Time Positions	1.0	1.0	2.0

# School Funds



## School Funds

### Description

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

### Goals and Objectives

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

Performance Measures/Statistics	FY 17	FY 18	FY 19 Est.
Student Enrollment	5483	5,259	5,356
On-Time Graduation Rate	92.0%	94.0%	94.0%
Drop Out Rate	2.5	4.1%	3.0%
Percent of Schools Accredited	100	100	100

**Isle of Wight County**  
**Adopted FY 2018-19 Operating Budget**  
**School Resource Summary**

**REVENUE**

		<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>%</b>
		<b>Actual</b>	<b>Adopted</b>	<b>Adopted</b>	<b>Change</b>
State / Federal / Other	\$	33,579,828	34,710,273	36,496,390	5.1%
Transfer from General Fund - Local Support		25,894,264	25,178,434	26,272,734	4.3%
<b>Total Revenue</b>	<b>\$</b>	<b>59,474,092</b>	<b>59,888,707</b>	<b>62,769,124</b>	<b>4.8%</b>

**EXPENDITURE SUMMARY**

		<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>%</b>
		<b>Actual</b>	<b>Adopted</b>	<b>Adopted</b>	<b>Change</b>
School Expenditures	\$	59,024,969	59,888,707	62,769,124	4.8%
<b>Total Expenditures</b>	<b>\$</b>	<b>59,024,969</b>	<b>59,888,707</b>	<b>62,769,124</b>	<b>4.8%</b>

**Isle of Wight County**  
**Adopted FY 2018-19 Operating Budget**  
**School Resource Detail**

**SCHOOL FUNDS**

		<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>%</b>
		<b>Actual</b>	<b>Adopted</b>	<b>Adopted</b>	<b>Change</b>
Administration, Attendance & Health	\$	2,160,169	2,383,755	2,430,583	2.0%
Instructional Services		43,831,298	43,981,012	46,354,477	5.4%
Pupil Transportation		3,512,858	3,651,382	4,094,651	12.1%
Operations & Maintenance		4,773,921	5,000,474	5,000,950	0.0%
Technology		2,374,254	2,335,523	2,335,523	0.0%
Food Services		1,952,077	2,100,617	2,102,292	0.1%
Debt Service		420,393	435,944	450,648	3.4%
Total Operating Expenditures	\$	59,024,970	59,888,707	62,769,124	4.8%



# Capital Projects Fund



# Isle of Wight County

## Adopted FY 2018-19 Capital Budget

### Revenue

	2017-18 Budget	2018-19 Adopted	% Chng
General Fund (County Pay-Go)	749,300	-	-100.00%
Transfer from Stormwater Fund	272,194	-	-100.00%
General Obligation Bond Proceeds	8,000,000	1,700,000	-78.8%
General Obligation Bond - Unspent Proceeds	2,772,700	-	-100.0%
Public Utility Bond Proceeds	1,400,000	-	-100.0%
Public Utility Bonds - Unspent Proceeds	-	1,700,000	100.0%
Proffer Revenues	750,000	-	-100.0%
Grants - SLAF	225,000	-	-100.0%
Grants and Donations	500,000	296,000	-40.8%
Fund Balance - General Fund	1,308,000	1,616,462	23.6%
Fund Balance - Stormwater	322,806	-	-100.0%
Total Revenue	\$ 16,300,000	\$ 5,312,462	-67.4%

### Expenditure Summary

	2017-18 Budget	2018-19 Adopted	% Chng
Capital Projects Expenditures	\$ 16,300,000	\$ 5,312,462	-67.4%
Total Expenditures	\$ 16,300,000	\$ 5,312,462	-67.4%

# Isle of Wight County

## Adopted FY 2018-19 Capital Budget

### Project Detail

	2017-18 Budget	2018-19 Adopted	% Chng
<b>Parks &amp; Recreation</b>			
Capital Maintenance	\$ 50,000	-	-100.0%
Tyler's Beach Development	180,000	-	-100.0%
Nike Park Pavement Repair	70,000	-	-100.0%
Heritage Park Restrooms and Rodeo	355,000	-	-100.0%
<b>Public Buildings and Facilities</b>			
Capital Maintenance	300,000	320,000	6.7%
<b>Public Safety</b>			
Fire/EMS Apparatus Replacements	400,000	625,000	56.3%
Radio Communications System	8,000,000	-	-100.0%
Facility Assessment	-	60,000	100.0%
<b>Schools</b>			
Roof Repairs	2,700,000	-	-100.0%
Smithfield High School Upgrades	-	945,000	100.0%
Westside/Windsor High Roofs	-	825,000	100.0%
<b>Transportation</b>			
Turner Drive Turn Lane	500,000	-	-100.0%
Nike Park Trail	-	491,462	100.0%
<b>Economic Development</b>			
Shirley T. Holland Park Pad Site	1,500,000	-	-100.0%
<b>Stormwater</b>			
Stormwater BMP Projects	450,000	96,000	-78.7%
Stormwater Capital Maintenance	50,000	50,000	0.0%
Watershed Implementation Planning Ph III	100,000	-	-100.0%
Stormwater Master Plan		50,000	100.0%
Database Upgrades	220,000	100,000	-54.5%
<b>Public Utilities</b>			
Sewer Capital Maintenance	50,000	-	-100.0%
Water Capital Maintenance	200,000	-	-100.0%
Rt 10 Water Extension	400,000	1,700,000	325.0%
Lawnes Pt Ext to Rushmere Shores	750,000	-	-100.0%
<b>Other</b>			
Capital Contingency	25,000	50,000	100.0%
Total Capital Expenditures	\$ 16,300,000	5,312,462	-67.4%



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# **APPENDICES OF SUPPORTING BUDGET DOCUMENTS**



**Isle of Wight County**  
**Adopted FY 2018-19 Operating Budget**  
**Personnel Summary**

	<b>2016-17 Budget</b>	<b>2017-18 Budget</b>	<b>2018-19 Adopted</b>
<b>General Fund:</b>			
General Government:			
Board of Supervisors	0.5	0.5	0.5
County Administration	2.5	2.5	2.5
Budget & Finance	6.0	7.0	8.0
County Attorney	3.0	2.0	2.0
Human Resources	2.0	2.0	2.0
Commissioner of the Revenue	10.0	10.0	10.0
Treasurer	9.0	9.0	9.0
Purchasing	1.0	1.0	1.0
Registrar	2.0	2.0	2.0
<b>Total General Government</b>	<b>36.0</b>	<b>36.0</b>	<b>37.0</b>
Judicial:			
Clerk of the Circuit Court	6.0	6.0	6.0
Circuit Court Judges	1.0	1.0	1.0
Commonwealth's Attorney	6.0	8.0	8.0
<b>Total Judicial</b>	<b>13.0</b>	<b>15.0</b>	<b>15.0</b>
Public Safety:			
Sheriff - Administration & Public Safety Officers	52.0	54.0	55.0
Sheriff - Animal Shelter	4.0	4.0	5.0
Fire and Rescue Response	18.0	18.0	18.0
Fire & Rescue - Emergency Management & Billing	5.0	5.0	5.0
Codes Inspections	6.0	6.0	5.0
<b>Total Public Safety</b>	<b>85.0</b>	<b>87.0</b>	<b>88.0</b>
General Services:			
Public Works - Administration	4.0	3.0	3.0
Public Works - Transportation	1.9	2.0	2.0
Public Works - Refuse Collection & Disposal	8.0	9.0	9.0
Public Works - Building Maintenance	8.0	9.0	9.0
Public Works - Capital Programs and Inspections	0.0	0.9	0.9
<b>Total General Services</b>	<b>21.9</b>	<b>23.9</b>	<b>23.9</b>
Parks, Recreation and Cultural:			
Parks and Recreation - Administration	3.0	3.0	3.0
Parks and Recreation - Parks, Gateways, and Grounds Maintenance	13.0	13.0	13.0
Parks and Recreation - Programs	5.0	5.0	5.0
<b>Total Parks, Recreation and Cultural</b>	<b>21.0</b>	<b>21.0</b>	<b>21.0</b>

**Isle of Wight County**  
**Adopted FY 2018-19 Operating Budget**  
**Personnel Summary**

	2016-17 Budget	2017-18 Budget	2018-19 Adopted
Community Development:			
Planning and Zoning	11.0	11.0	11.0
Economic Development	4.0	4.0	4.0
Tourism	3.0	3.0	4.0
Communications	1.0	1.0	1.0
Total Community Development	19.0	19.0	20.0
<b>Total General Fund</b>	<b>195.9</b>	<b>201.9</b>	<b>204.9</b>
Special Revenue Funds:			
Emergency 911 Fund	18.0	18.0	18.0
<b>Total Special Revenue Funds</b>	<b>18.0</b>	<b>18.0</b>	<b>18.0</b>
Enterprise Fund:			
Public Utilities:			
Public Utilities Fund - Administration	5.0	4.0	4.0
Public Utilities Fund - Sewer Services	6.0	7.0	7.0
Public Utilities Fund - Water Services	5.0	7.0	7.0
Stormwater Management Fund:			
Stormwater Management Fund	10.2	9.1	9.2
<b>Total Enterprise Funds</b>	<b>26.2</b>	<b>27.1</b>	<b>27.1</b>
Internal Service Funds:			
Technology Services Fund	8.0	7.0	7.0
Risk Management Fund	1.0	1.0	2.0
<b>Total Internal Service Funds</b>	<b>9.0</b>	<b>8.0</b>	<b>9.0</b>
<b>Total All Funds</b>	<b>249.1</b>	<b>255.0</b>	<b>259.0</b>

# Adopted Capital Improvements Plan FY 2019 - 2028







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# Executive Summary



Local Roots, Global Reach

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COUNTY, VIRGINIA



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# EXECUTIVE SUMMARY

## **Capital Improvements Plan (CIP) Purpose**

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

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

## **Eligible Projects**

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

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

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

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

## **CIP Development Process**

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

# EXECUTIVE SUMMARY

## FY 2019-2023 CIP

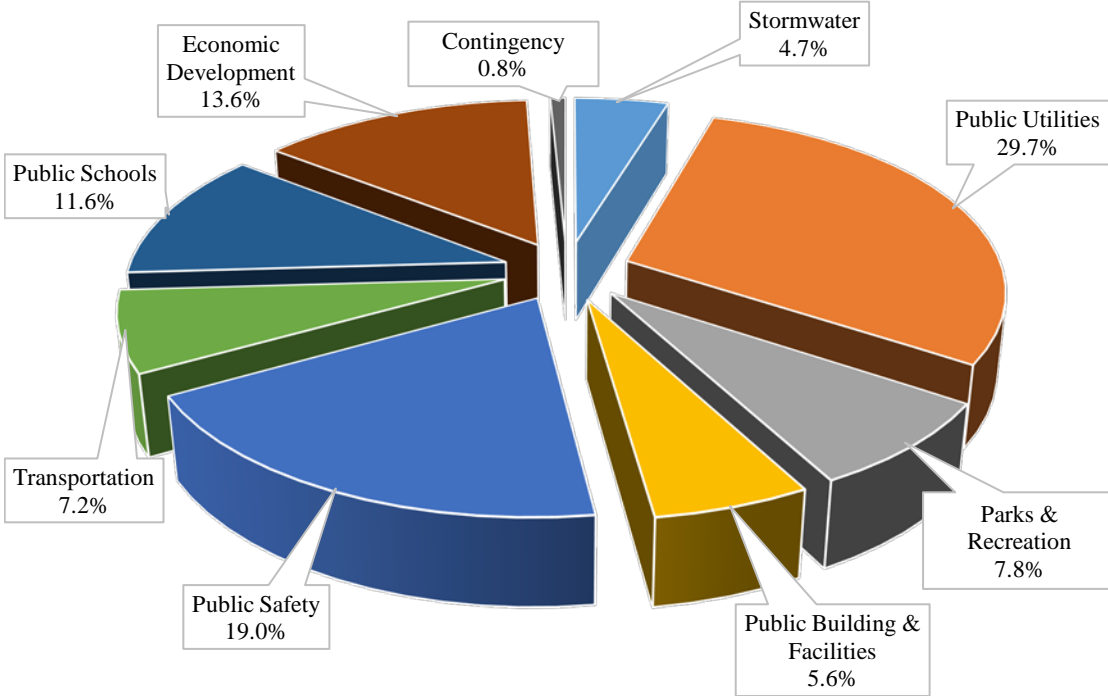
		<b>FY 19</b>	<b>FY 20</b>	<b>FY 21</b>	<b>FY 22</b>	<b>FY 23</b>	<b>Five-Yr Subtotal</b>
Public Utilities Fund	\$	1,700,000	2,350,000	3,325,000	2,075,000	350,000	9,800,000
Stormwater Fund		296,000	300,000	300,000	300,000	350,000	1,546,000
General Government		3,316,462	5,251,500	3,624,000	5,274,000	4,225,000	21,690,962
Total All Funds	\$	<u>5,312,462</u>	<u>7,901,500</u>	<u>7,249,000</u>	<u>7,649,000</u>	<u>4,925,000</u>	<u>33,036,962</u>

### **CIP Recommendations:**

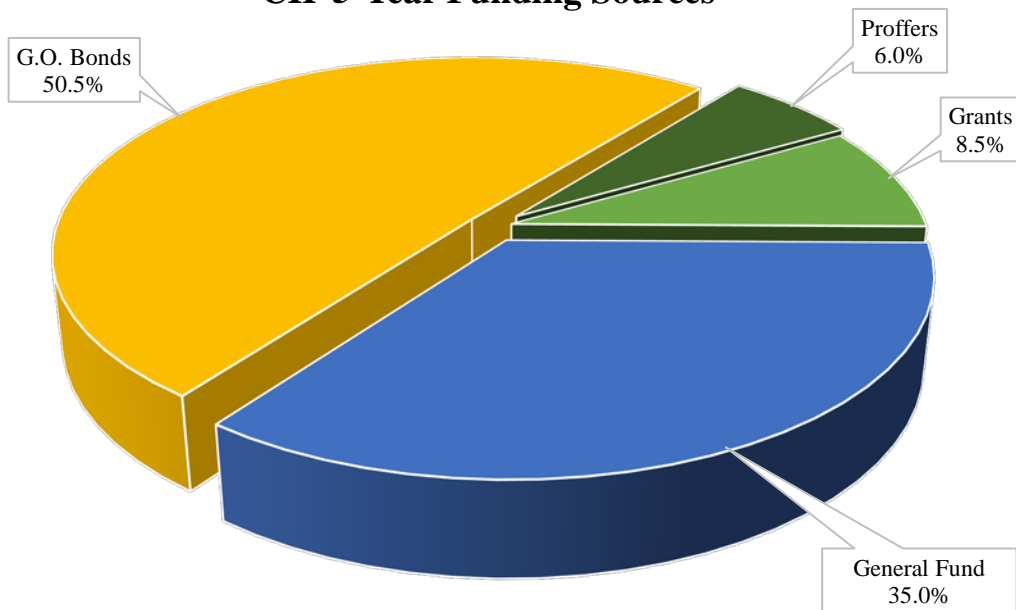
- The CIP includes local grant leveraging funds in the areas of Parks and Recreation and Transportation to pursue state and federal dollars to develop parks and construct road and intersection improvements throughout the county. Without local match funds, the ability to develop and construct such projects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

# EXECUTIVE SUMMARY

## CIP 5-Year Summary



## CIP 5-Year Funding Sources





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# Capital Improvements Plan Summary By Fund



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**ISLE OF WIGHT CAPITAL IMPROVEMENTS PLAN  
SUMMARY BY FUND  
FY 2019 - 2028**

PLANNED EXPENDITURES								
	2018-19	2019-20	2020-21	2021-22	2022-23	5 Year Total	6-10 Year Total	10 Year Total
<b>PUBLIC UTILITIES FUND</b>	\$ 1,700,000	\$ 2,350,000	\$ 3,325,000	\$ 2,075,000	\$ 350,000	\$ 9,800,000	\$ 4,250,000	\$ 14,050,000
<b>STORMWATER FUND</b>	296,000	300,000	300,000	300,000	350,000	1,546,000	1,600,000	3,146,000
<b>GENERAL GOVERNMENT FUND</b>	3,316,462	5,251,500	3,624,000	5,274,000	4,225,000	21,690,962	58,925,000	80,615,962
<b>TOTAL ALL FUNDS:</b>	<b>\$ 5,312,462</b>	<b>\$ 7,901,500</b>	<b>\$ 7,249,000</b>	<b>\$ 7,649,000</b>	<b>\$ 4,925,000</b>	<b>\$ 33,036,962</b>	<b>\$ 64,775,000</b>	<b>\$ 97,811,962</b>

FUNDING SOURCES								
	2018-19	2019-20	2020-21	2021-22	2022-23	5 Year Total	6-10 Year Total	10 Year Total
Public Utility Bonds	\$ -	\$ -	\$ 2,975,000	\$ 1,075,000	\$ -	4,050,000	2,000,000	6,050,000
Existing Public Utility Bonds	1,700,000	2,000,000	-	-	-	3,700,000	500,000	4,200,000
Fund Balance	-	350,000	350,000	1,000,000	350,000	2,050,000	1,750,000	3,800,000
<b>PUBLIC UTILITIES FUND</b>	<b>\$ 1,700,000</b>	<b>\$ 2,350,000</b>	<b>\$ 3,325,000</b>	<b>\$ 2,075,000</b>	<b>\$ 350,000</b>	<b>\$ 9,800,000</b>	<b>\$ 4,250,000</b>	<b>\$ 14,050,000</b>
Grants/Donations	\$ 296,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 350,000	\$ 1,546,000	\$ 1,600,000	\$ 3,146,000
<b>STORMWATER FUND</b>	<b>\$ 296,000</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 350,000</b>	<b>\$ 1,546,000</b>	<b>\$ 1,600,000</b>	<b>\$ 3,146,000</b>
Proffer Revenues	\$ -	\$ 1,300,000	\$ -	\$ -	\$ -	\$ 1,300,000	\$ -	\$ 1,300,000
Grants and Donations	-	1,100,000	100,000	550,000	100,000	1,850,000	500,000	2,350,000
Transfer from General Fund	-	1,416,500	889,000	969,000	700,000	3,974,500	2,000,000	5,974,500
Fund Balance	1,616,462	250,000	50,000	700,000	1,000,000	3,616,462	250,000	3,866,462
General Obligation Bonds	-	1,015,000	2,585,000	3,055,000	2,425,000	9,080,000	56,175,000	65,255,000
Existing Bonds	1,700,000	170,000	-	-	-	1,870,000	-	1,870,000
<b>GENERAL GOVERNMENT FUND</b>	<b>\$ 3,316,462</b>	<b>\$ 5,251,500</b>	<b>\$ 3,624,000</b>	<b>\$ 5,274,000</b>	<b>\$ 4,225,000</b>	<b>\$ 21,690,962</b>	<b>\$ 58,925,000</b>	<b>\$ 80,615,962</b>
<b>TOTAL ALL FUNDS:</b>	<b>\$ 5,312,462</b>	<b>\$ 7,901,500</b>	<b>\$ 7,249,000</b>	<b>\$ 7,649,000</b>	<b>\$ 4,925,000</b>	<b>\$ 33,036,962</b>	<b>\$ 64,775,000</b>	<b>\$ 97,811,962</b>

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# Public Utilities Fund



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**CAPITAL IMPROVEMENTS PLAN  
PUBLIC UTILITIES FUND  
FY 2018 - 2027**

<b>Public Utilities Fund</b>								
<b>Planned Expenditures</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>5 Year Total</b>	<b>6-10 Year Total</b>	<b>10 Year Total</b>
<b>Water Projects</b>								
Capital Maintenance / Line Replacements	\$ -	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,200,000	\$ 1,500,000	\$ 2,700,000
Waterline Extensions	1,700,000	1,700,000	-	-	-	3,400,000	500,000	3,900,000
Shop Facility	-	-	275,000	1,725,000	-	2,000,000	-	2,000,000
Benns Grant Water Tank & Booster Pump	-	300,000	2,700,000	-	-	3,000,000	1,000,000	4,000,000
Route 460 - Booster Pump	-	-	-	-	-	-	1,000,000	1,000,000
<b>Sewer Projects</b>								
Capital Maintenance	-	50,000	50,000	50,000	50,000	200,000	250,000	450,000
<b>Total Public Utility Fund</b>	<b>\$ 1,700,000</b>	<b>\$ 2,350,000</b>	<b>\$ 3,325,000</b>	<b>\$ 2,075,000</b>	<b>\$ 350,000</b>	<b>\$ 9,800,000</b>	<b>\$ 4,250,000</b>	<b>\$ 14,050,000</b>

<b>Public Utilities Fund</b>								
<b>Funding Sources</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>5 Year Total</b>	<b>6-10 Year Total</b>	<b>10 Year Total</b>
Public Utility Bonds	-	-	2,975,000	1,075,000	-	4,050,000	2,000,000	6,050,000
Existing Public Utility Bonds	1,700,000	2,000,000	-	-	-	3,700,000	500,000	4,200,000
Fund Balance	-	350,000	350,000	1,000,000	350,000	2,050,000	1,750,000	3,800,000
<b>Total Public Utility Fund</b>	<b>\$ 1,700,000</b>	<b>\$ 2,350,000</b>	<b>\$ 3,325,000</b>	<b>\$ 2,075,000</b>	<b>\$ 350,000</b>	<b>\$ 9,800,000</b>	<b>\$ 4,250,000</b>	<b>\$ 14,050,000</b>

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# Water Projects



## Capital Maintenance/Line Replacements

A capital maintenance program has been created to provide for regular maintenance and upkeep of the County's public utilities infrastructure. Funding for this project will provide for repair, replacement, and upgrades of existing water system infrastructure.

<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24-28</u>	<u>Total</u>
\$0	\$300,000	\$300,000	\$300,000	\$300,000	\$1,500,000	\$2,700,000



## Waterline Extensions

The project provides for waterline extensions to address water quality issues and system growth including expansion of water lines from the Lawnes Point subdivision to Rushmere Shores, the Route 10 water extension to provide a redundant source and improved flows for the Northern Development Service District water system, and the Route 460 water extension to serve the Shirley T. Holland Intermodal Park.

<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>	<u>FY 22</u>	<u>FY 24-28</u>	<u>Total</u>
\$1,700,000	\$1,700,000	\$0	\$0	\$0	\$500,000	\$3,900,000



# Water Projects



## Shop Facility

The project provides for the feasibility/planning study, architectural and engineering design, and construction of a shop facility for storage, regular maintenance and upkeep of the County's public utilities equipment and materials. Virginia Dept. of Health regulations require water purveyors to provide adequate shop facilities to properly run public water systems and County does not currently have a Utility shop facility. Based on preliminary assessments, the shop facility would need to be approximately 15,000 SF initially with the potential to expand to 30,000 SF.

<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24-28</u>	<u>Total</u>
\$0	\$0	\$275,000	\$1,725,000	\$0	\$0	\$2,000,000



## Benns Grant Water Tank & Booster Pump

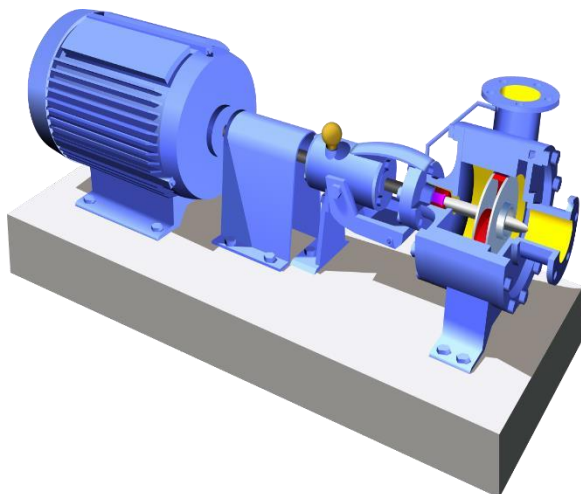
The project provides for design and construction of a water tank in the Benns Grant area and a booster pump for the Route 10 waterline extension.

<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24-28</u>	<u>Total</u>
\$0	\$300,000	\$2,700,000	\$0	\$0	\$1,000,000	\$4,000,000

# Water Projects

## Route 460 - Booster Pump

The project provides for design and construction of a booster pump to provide water to the Shirley T. Holland Intermodal Park and other commercial and residential water customers along the Route 460 corridor.



<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24-28</u>	<u>Total</u>
\$0	\$0	\$0	\$0	\$0	\$1,000,000	\$1,000,000

# Sewer Projects



## Capital Maintenance

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

<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24-28</u>	<u>Total</u>
\$0	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000	\$450,000

# Stormwater Fund



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COUNTY, VIRGINIA

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**CAPITAL IMPROVEMENTS PLAN  
STORMWATER FUND  
FY 2019 - 2028**

Geographic Information System	5 Year Summary							
Planned Expenditures	2018-19	2019-20	2020-21	2021-22	2022-23	5 Year Subtotal	6-10 Year Subtotal	10 Year Total
Stormwater BMP Projects:								
Carrollton Library	96,000	-	-	-	-	96,000	-	96,000
SLAF Projects	-	250,000	250,000	250,000	250,000	1,000,000	1,250,000	2,250,000
Capital Maintenance	50,000	50,000	50,000	50,000	50,000	250,000	250,000	500,000
Enhanced Commercial Data Base	\$ 100,000	\$ -	\$ -	\$ -	\$ 50,000	\$ 150,000	\$ 100,000	\$ 250,000
Stormwater Master Plan	50,000	-	-	-	-	50,000	-	50,000
<b>Total</b>	<b>\$ 296,000</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 350,000</b>	<b>\$ 1,546,000</b>	<b>\$ 1,600,000</b>	<b>\$ 3,146,000</b>

Geographic Information System								
Funding Sources	2018-19	2019-20	2020-21	2021-22	2022-23	5 Year Subtotal	6-10 Year Subtotal	10 Year Total
Grants/Donations	\$ 96,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 350,000	\$ 1,346,000	\$ 1,600,000	\$ 2,946,000
Transfer from Stormwater Fund	200,000	-	-	-	-	200,000	-	200,000
<b>Total</b>	<b>\$ 296,000</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 350,000</b>	<b>\$ 1,546,000</b>	<b>\$ 1,600,000</b>	<b>\$ 3,146,000</b>

# Stormwater



## Stormwater BMP Projects

The project will provide for the design and construction of stormwater facilities including, but not limited to, infiltration trenches, bioretention facilities, and wet retention ponds to reduce pollutant loadings into streams and waterways. Funding will be provided by the County's Stormwater Management Fund and grants.

<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24-28</u>	<u>Total</u>
\$96,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,250,000	\$2,346,000



## Stormwater Capital Maintenance

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

<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24-28</u>	<u>Total</u>
\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000	\$500,000

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

# Stormwater



## Data Base Upgrades

The project will provide for the analysis and development of an enhanced commercial data base. Funding will be provided by the Stormwater Management Fund and grants.

<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24-28</u>	<u>Total</u>
\$100,000	\$0	\$0	\$0	\$50,000	\$100,000	\$250,000

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



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# General Government



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**CAPITAL IMPROVEMENTS PLAN  
GENERAL GOVERNMENT FUND  
FY 2019-2028**

General Government Projects								
5 Year Summary								
Planned Expenditures	2018-19	2019-20	2020-21	2021-22	2022-23	5 Year Subtotal	6-10 Year Subtotal	10 Year Total
Parks & Recreation	\$ -	\$ 824,000	\$ 489,000	\$ 769,000	\$ 500,000	\$ 2,582,000	\$ 7,275,000	\$ 9,857,000
Public Building & Facilities	320,000	402,500	360,000	380,000	400,000	1,862,500	8,300,000	10,162,500
Public Safety	685,000	675,000	1,225,000	1,675,000	2,025,000	6,285,000	4,300,000	10,585,000
Transportation	491,462	1,000,000	-	900,000	-	2,391,462	-	2,391,462
Public Schools	1,770,000	1,300,000	-	-	750,000	3,820,000	38,000,000	41,820,000
Economic Development	-	1,000,000	1,500,000	1,500,000	500,000	4,500,000	800,000	5,300,000
Contingency	50,000	50,000	50,000	50,000	50,000	250,000	250,000	500,000
<b>Total General Government:</b>	<b>\$ 3,316,462</b>	<b>\$ 5,251,500</b>	<b>\$ 3,624,000</b>	<b>\$ 5,274,000</b>	<b>\$ 4,225,000</b>	<b>\$ 21,690,962</b>	<b>\$ 58,925,000</b>	<b>\$ 80,615,962</b>

General Government Projects								
Funding Sources	2018-19	2019-20	2020-21	2021-22	2022-23	5 Year Subtotal	6-10 Year Subtotal	10 Year Total
Fund Balance	\$ 1,616,462	\$ 250,000	\$ 50,000	\$ 700,000	\$ 1,000,000	\$ 3,616,462	250,000	3,866,462
General Obligation Bonds	-	1,015,000	2,585,000	3,055,000	2,425,000	9,080,000	56,175,000	65,255,000
Existing Bonds	1,700,000	170,000	-	-	-	1,870,000	-	1,870,000
Grants and Donations	-	1,100,000	100,000	550,000	100,000	1,850,000	500,000	2,350,000
Proffer Revenues	-	1,300,000	-	-	-	1,300,000	-	1,300,000
Transfer from General Fund	-	1,416,500	889,000	969,000	700,000	3,974,500	2,000,000	5,974,500
<b>Total General Government:</b>	<b>\$ 3,316,462</b>	<b>\$ 5,251,500</b>	<b>\$ 3,624,000</b>	<b>\$ 5,274,000</b>	<b>\$ 4,225,000</b>	<b>\$ 21,690,962</b>	<b>\$ 58,925,000</b>	<b>\$ 80,615,962</b>

**CAPITAL IMPROVEMENTS PLAN  
PARKS AND RECREATION  
FY 2019 - 2028**

Parks and Recreation 5 Year Summary								
Planned Expenditures	2018-19	2019-20	2020-21	2021-22	2022-23	5 Year Subtotal	6-10 Year Subtotal	10 Year Total
Parks & Rec-Capital Maintenance Master Plan	\$ -	\$ 50,000	\$ 75,000	\$ 75,000	\$ 100,000	\$ 300,000	\$ 500,000	\$ 800,000
Bradby Park Development	-	50,000	-	-	-	50,000	-	50,000
Tylers Beach Development (Local Grant Match \$)	-	100,000	-	200,000	200,000	500,000	400,000	900,000
Nike Park Pavement Repair	-	75,000	75,000	75,000	-	225,000	-	225,000
Nike Park Recreation Center	-	70,000	-	-	-	70,000	-	70,000
Heritage Park Amphitheater	-	200,000	200,000	200,000	200,000	800,000	4,200,000	5,000,000
Heritage Park Bleachers	-	-	-	-	-	-	200,000	200,000
Blackwater River Park Development	-	50,000	35,000	35,000	-	120,000	-	120,000
Nike Park Tennis Court Restoration	-	-	-	-	-	-	800,000	800,000
Nike Park Playground	-	29,000	104,000	94,000	-	227,000	-	227,000
Jones Creek Dock	-	-	-	90,000	-	90,000	-	90,000
Nike Park Multipurpose Field Lighting	-	200,000	-	-	-	200,000	-	200,000
	-	-	-	-	-	-	1,175,000	1,175,000
<b>Total</b>	<b>\$ -</b>	<b>\$ 824,000</b>	<b>\$ 489,000</b>	<b>\$ 769,000</b>	<b>\$ 500,000</b>	<b>\$ 2,582,000</b>	<b>\$ 7,275,000</b>	<b>\$ 9,857,000</b>

Parks and Recreation								
Funding Sources	2018-19	2019-20	2020-21	2021-22	2022-23	5 Year Subtotal	6-10 Year Subtotal	10 Year Total
Fund Balance - General Fund	\$ -	\$ 200,000	\$ -	\$ 200,000	\$ 200,000	\$ 600,000	\$ -	\$ 600,000
Transfer from General Fund	-	354,000	389,000	469,000	200,000	1,412,000	1,200,000	2,612,000
Grants and Donations	-	100,000	100,000	100,000	100,000	400,000	500,000	900,000
General Obligation Bonds	-	-	-	-	-	-	5,575,000	5,575,000
Existing Bonds	-	170,000	-	-	-	170,000	-	170,000
<b>Total</b>	<b>\$ -</b>	<b>\$ 824,000</b>	<b>\$ 489,000</b>	<b>\$ 769,000</b>	<b>\$ 500,000</b>	<b>\$ 2,582,000</b>	<b>\$ 7,275,000</b>	<b>\$ 9,857,000</b>

# Parks and Recreation



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

<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24-28</u>	<u>Total</u>
\$0	\$50,000	\$75,000	\$75,000	\$100,000	\$500,000	\$800,000



## Master Plan

The project will provide for a comprehensive master plan for all Parks & Recreation facilities. The master plan will provide strategic public driven documentation for program and facility development. It will serve as a road map for the future of the department and as an available planning tool when the County is considered for various grant sources.

<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24-28</u>	<u>Total</u>
\$0	\$50,000	\$0	\$0	\$0	\$0	\$50,000

# Parks and Recreation

## Bradby Park Development

The project will provide for the establishment of multipurpose fields at the 50-acre Bradby Park. The multipurpose fields will be used for a wide variety of recreational activities including, but not limited to, soccer, football, and other recreational purposes. Phase I funding will be used to update the wetlands delineation and other studies as well as architectural design renderings based on the park master plan. Subsequent funding would be used for land clearance and development of Phases II and III.



<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24-28</u>	<u>Total</u>
\$0	\$100,000	\$0	\$200,000	\$200,000	\$400,000	\$900,000

**Operating Costs:** The projected annual operating costs are estimated at approximately \$3,000 per year for property maintenance and upkeep beginning in FY 25.



## Tylers Beach Development

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

<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24-28</u>	<u>Total</u>
\$0	\$75,000	\$75,000	\$75,000	\$0	\$0	\$225,000

# Parks and Recreation



## Nike Park Pavement Repair

The project will provide for the repair of all areas of failed pavement in the park (approx. 6,000 SF), cleaning of all pavement areas to be overlaid (approx. 61,700 SF), overlay of 1.5" – 2" of asphalt over all existing pavement, and appropriate striping. A tack coat of RC-250 will be applied for bonding and stress crack prevention.

<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24-28</u>	<u>Total</u>
\$0	\$70,000	\$0	\$0	\$0	\$0	\$70,000

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



## Nike Park Recreation Center

The project will provide for the construction of a 25,000 SF multi-use indoor recreation center at Nike Park. This facility will fill a need for a public space that can be used for recreational activities and small events and greatly enhance programming opportunities for the public. Additionally, the facility will replace current staff offices.

<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 23-27</u>	<u>Total</u>
\$0	\$200,000	\$200,000	\$200,000	\$200,000	\$4,200,000	\$5,000,000

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



# Parks and Recreation



## Heritage Park Amphitheater

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

<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24-28</u>	<u>Total</u>
\$0	\$0	\$0	\$0	\$0	\$200,000	\$200,000

**Operating Costs:** The project is anticipated to generate a net profit of approximately \$100,000 annually through revenue generated at concerts and events held at the amphitheater.



## Heritage Park Bleachers

The project will provide 7 sets of portable bleachers for Heritage Park that can be used during the Isle of Wight County Fair and throughout the year. The County currently rents bleachers from City of Suffolk for events.

<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24-28</u>	<u>Total</u>
\$0	\$50,000	\$35,000	\$35,000	\$0	\$0	\$120,000

# Parks and Recreation

## Blackwater River Park



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

<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24-28</u>	<u>Total</u>
\$0	\$0	\$0	\$0	\$0	\$800,000	\$800,000

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

## Nike Park Tennis Court Restoration

The project will restore tennis court facilities at Nike Park, Riverview Park and Camptown Park. Each park has two tennis courts. The courts at Nike Park and Camptown Park are in very poor shape and will need to be rebuilt. The courts at Riverview Park are in need of some remodeling work but are not in a state of needing to be rebuilt.



<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24-28</u>	<u>Total</u>
\$0	\$29,000	\$104,000	\$94,000	\$0	\$0	\$227,000

# Parks and Recreation



## Nike Park Playground

The project will include replacement of existing playground facilities and equipment at Nike Park for ages 2-12 years old.

<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24-28</u>	<u>Total</u>
\$0	\$0	\$0	\$90,000	\$0	\$0	\$90,000

## Jones Creek Dock

The project will repair and replace the dock at Jones Creek Park. Parks and Recreation will pursue grant support to replace the dock to facilitate fishing and boat launching from the dock.



<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24-28</u>	<u>Total</u>
\$0	\$200,000	\$0	\$0	\$0	\$0	\$200,000

# Parks and Recreation

## Nike Park Multipurpose Field Lighting

The project will provide enhanced lighting to the multiple multipurpose fields located at Nike Park. The lights would allow for extended activity/hours and provide opportunities for hosting larger athletic tournaments. The project includes lighting all of the soccer fields at Nike Park.



<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24-28</u>	<u>Total</u>
\$0	\$0	\$0	\$0	\$0	\$1,175,000	\$1,175,000

**CAPITAL IMPROVEMENTS PLAN  
PUBLIC BUILDINGS AND FACILITIES  
FY 2019 - 2028**

Public Building and Facilities 5 Year Summary								
Planned Expenditures	2018-19	2019-20	2020-21	2021-22	2022-23	5 Year Total	6-10 Year Total	10 Year Total
<b>County Buildings and Facilities</b>								
Capital Maintenance	\$ 320,000	\$ 340,000	\$ 360,000	\$ 380,000	\$ 400,000	\$ 1,800,000	\$ 2,300,000	\$ 4,100,000
Social Services Bldg Assessment	-	62,500	-	-	-	62,500	-	62,500
Workforce Dev/Higher Learning Center	-	-	-	-	-	-	6,000,000	6,000,000
<b>Total</b>	<b>\$ 320,000</b>	<b>\$ 402,500</b>	<b>\$ 360,000</b>	<b>\$ 380,000</b>	<b>\$ 400,000</b>	<b>\$ 1,862,500</b>	<b>8,300,000</b>	<b>\$ 10,162,500</b>

Public Building and Facilities								
Funding Sources	2018-19	2019-20	2020-21	2021-22	2022-23	5 Year Total	6-10 Year Total	10 Year Total
Fund Balance	\$ 320,000	\$ 62,500	\$ -	\$ -	\$ -	\$ 382,500	\$ -	\$ 382,500
General Obligation Bonds	-	340,000	360,000	380,000	400,000	1,480,000	8,300,000	9,780,000
<b>Total</b>	<b>\$ 320,000</b>	<b>\$ 402,500</b>	<b>\$ 360,000</b>	<b>\$ 380,000</b>	<b>\$ 400,000</b>	<b>\$ 1,862,500</b>	<b>\$ 8,300,000</b>	<b>\$ 10,162,500</b>



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# Public Buildings and Facilities



## Public Building Capital Maintenance

A proactive building maintenance program is implemented to protect the County's significant investment in public buildings. The Department of Public Works is responsible for maintaining over 60 public buildings and facilities including 318,000 square feet of space. Capital maintenance projects include, but are not limited to, renovations and repairs to buildings and building systems; replacement of roofs, heating, cooling, electrical, plumbing, mechanical, and security systems; repaving of parking lots and drainage improvements.

<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24-28</u>	<u>Total</u>
\$320,000	\$340,000	\$360,000	\$380,000	\$400,000	\$2,300,000	\$4,100,000



**Public Building Assessments** The project will provide for an assessment of County facilities for the Department of Social Services and to determine space needs and facility requirements. Following the assessments, funding will be programmed in future capital improvement programs to address recommended expansion and replacements of facilities.

<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24-28</u>	<u>Total</u>
\$0	\$62,500	\$0	\$0	\$0	\$0	\$62,500

# Public Buildings and Facilities



## Workforce/Higher Learning Center

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

<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24-28</u>	<u>Total</u>
\$0	\$0	\$0	\$0	\$0	\$6,000,000	\$6,000,000



**CAPITAL IMPROVEMENTS PLAN**  
**PUBLIC SAFETY**  
**FY 2019 - 2028**

<b>Public Safety</b>	<b>5 Year Summary</b>							
<b>Planned Expenditures</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>5 Year Total</b>	<b>6-10 Year Total</b>	<b>10 Year Total</b>
<b>Fire &amp; Rescue:</b>								
Fire/EMS Apparatus Replacements	\$ 625,000	\$ 675,000	\$ 1,225,000	\$ 1,675,000	\$ 1,025,000	\$ 5,225,000	\$ 4,300,000	\$ 9,525,000
SCBA Replacement	-	-	-	-	1,000,000	1,000,000	-	1,000,000
Facility Assessment	60,000	-	-	-	-	60,000	-	60,000
<b>Total</b>	<b>\$ 685,000</b>	<b>\$ 675,000</b>	<b>\$ 1,225,000</b>	<b>\$ 1,675,000</b>	<b>\$ 2,025,000</b>	<b>\$ 6,285,000</b>	<b>\$ 4,300,000</b>	<b>\$ 10,585,000</b>

<b>Public Safety</b>								
<b>Funding Sources</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>5 Year Total</b>	<b>6-10 Year Total</b>	<b>10 Year Total</b>
Fund Balance	685,000	-	-	-	-	685,000	-	685,000
General Obligation Bonds	-	675,000	1,225,000	1,675,000	2,025,000	5,600,000	4,300,000	9,900,000
<b>Total</b>	<b>\$ 685,000</b>	<b>\$ 675,000</b>	<b>\$ 1,225,000</b>	<b>\$ 1,675,000</b>	<b>\$ 2,025,000</b>	<b>\$ 6,285,000</b>	<b>\$ 4,300,000</b>	<b>\$ 10,585,000</b>



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# Public Safety

## Fire & Rescue



### Fire & EMS Apparatus Replacements

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

<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24-28</u>	<u>Total</u>
\$625,000	\$675,000	\$1,225,000	\$1,675,000	\$1,025,000	\$4,300,000	\$9,525,000



### SCBA Replacement

The project will provide for scheduled replacement of self-contained breathing apparatus (SCBA) throughout the County for public safety personnel.

<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24-28</u>	<u>Total</u>
\$0	\$0	\$0	\$0	\$1,000,000	\$0	\$1,000,000

# Public Safety

## Fire & Rescue

### Facility Assessment

The project will provide for an assessment of County facilities for fire/EMS services to determine space needs and facility requirements. Following the assessments, funding will be programmed in future capital improvement programs to address recommended expansion and replacements of facilities.



<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24-28</u>	<u>Total</u>
\$60,000	\$0	\$0	\$0	\$0	\$0	\$60,000



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**CAPITAL IMPROVEMENTS PLAN  
PUBLIC SCHOOLS  
FY 2019 - 2028**

Public Schools 5 Year Summary								
Planned Expenditures	2018-19	2019-20	2020-21	2021-22	2022-23	5 Year Total	6-10 Year Total	10 Year Total
Classroom Trailers - Carrollton	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ 300,000	\$ -	\$ 300,000
Smithfield High School Upgrades	945,000	1,000,000	-	-	-	1,945,000	-	1,945,000
Westside/Windsor High Roofs - 1	825,000	-	-	-	-	825,000	-	825,000
New Northern Elementary School	-	-	-	-	-	-	36,000,000	36,000,000
Fleet Bus Garage	-	-	-	-	750,000	750,000	-	750,000
School Administration Building	-	-	-	-	-	-	2,000,000	2,000,000
<b>Total</b>	<b>\$ 1,770,000</b>	<b>\$ 1,300,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 750,000</b>	<b>\$ 3,820,000</b>	<b>\$ 38,000,000</b>	<b>\$ 41,820,000</b>

Public Schools								
Funding Sources	2018-19	2019-20	2020-21	2021-22	2022-23	5 Year Total	6-10 Year Total	10 Year Total
Proffer Revenues	\$ -	\$ 1,300,000	\$ -	\$ -	\$ -	\$ 1,300,000	\$ 1,000,000	\$ 2,300,000
Transfer from General Fund	-	-	-	-	-	-	-	-
Fund Balance	70,000	-	-	-	750,000	820,000	-	820,000
Existing bonds	1,700,000	-	-	-	-	1,700,000	-	1,700,000
General Obligation Bonds	-	-	-	-	-	-	37,000,000	37,000,000
<b>Total</b>	<b>\$ 1,770,000</b>	<b>\$ 1,300,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 750,000</b>	<b>\$ 3,820,000</b>	<b>\$ 38,000,000</b>	<b>\$ 41,820,000</b>

# Public Schools

## Classroom Trailers - Carrollton

The project will provide for two trailers (mobile classrooms) at Carrollton Elementary School to address anticipated overcrowding.



<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24-28</u>	<u>Total</u>
\$0	\$300,000	\$0	\$0	\$0	\$0	\$300,000



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

<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24-28</u>	<u>Total</u>
\$945,000	\$1,000,000	\$0	\$0	\$0	\$0	\$1,945,000

# Public Schools

## Roof Repairs

The project will provide for the repair/replacement of roofs at Westside Elementary School, and Windsor Elementary School. The anticipated repairs/replacements are in response to a roof analysis *performed* by Metal Roof and Building Consultants.



<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24-28</u>	<u>Total</u>
\$825,000	\$1,000,000	\$0	\$0	\$0	\$0	\$825,000



## New Northern Elementary School

The project will provide for the construction of a new 750 student elementary school to serve the northern end of the county. The new elementary school will help to address student population growth on Carrollton Elementary School and Hardy Elementary School.

<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24-28</u>	<u>Total</u>
\$0	\$0	\$0	\$0	\$0	\$36,000,000	\$36,000,000



# Public Schools



## Fleet Bus Garage Expansion

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

<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24-28</u>	<u>Total</u>
\$0	\$0	\$0	\$0	\$750,000	\$0	\$750,000

Operating Costs: The projected annual operating cost of the new elementary school is \$3.6M for personnel, maintenance, and utilities expenses.



## School Administration Building

The project will provide for a new or renovated central office building for Isle of Wight County Schools. The school administration office currently operates out of a facility behind Westside Elementary School which does not provide adequate office space or an appropriate configuration for central office personnel and their customers.

<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24-28</u>	<u>Total</u>
\$0	\$0	\$0	\$0	\$0	\$2,000,000	\$2,000,000

**CAPITAL IMPROVEMENTS PLAN  
TRANSPORTATION  
FY 2019 - 2028**

Transportation 5 Year Summary								
Planned Expenditures	2018-19	2019-20	2020-21	2021-22	2022-23	5 Year Total	6-10 Year Total	10 Year Total
Turner Drive Turn Lane	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Shiloh Drive Sidewalk	-	1,000,000	-	-	-	1,000,000	-	1,000,000
Nike Park Trail	491,462	-	-	-	-	491,462	-	491,462
Rattlesnake Trail Paving (50/50)	-	-	-	900,000	-	900,000	-	900,000
<b>Total</b>	<b>\$ 491,462</b>	<b>\$ 1,000,000</b>	<b>\$ -</b>	<b>\$ 900,000</b>	<b>\$ -</b>	<b>\$ 2,391,462</b>	<b>\$ -</b>	<b>\$ 2,391,462</b>

Transportation								
Funding Sources	2018-19	2019-20	2020-21	2021-22	2022-23	5 Year Total	6-10 Year Total	10 Year Total
Fund Balance	\$ 491,462	\$ -	\$ -	\$ 450,000	\$ -	\$ 941,462	\$ -	\$ 941,462
Grants and Donations	-	1,000,000	-	450,000	-	1,450,000	-	1,450,000
<b>Total</b>	<b>\$ 491,462</b>	<b>\$ 1,000,000</b>	<b>\$ -</b>	<b>\$ 900,000</b>	<b>\$ -</b>	<b>\$ 2,391,462</b>	<b>\$ -</b>	<b>\$ 2,391,462</b>

# Transportation



## Shiloh Drive Sidewalk

The project will provide for the design and construction of the design and construction of a sidewalk along the portion of Shiloh Drive in the Town of Windsor. The project will be funded through a combination of up to \$500,000 in VDOT reimbursement and \$500,000 in capital funding provided by the Town of Windsor.

<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24-28</u>	<u>Total</u>
\$0	\$1,000,000	\$0	\$0	\$0	\$0	\$1,000,000

## Nike Park Trail

The project will provide for the construction of a bike and pedestrian trail along Nike Park Road and a portion of Battery Park Road. The \$6.8 million project is funded through a combination of State/federal and local funding.



<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24-28</u>	<u>Total</u>
\$0	\$491,462	\$0	\$0	\$0	\$0	\$491,462

# Transportation



## **Rattlesnake Trail Paving**

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

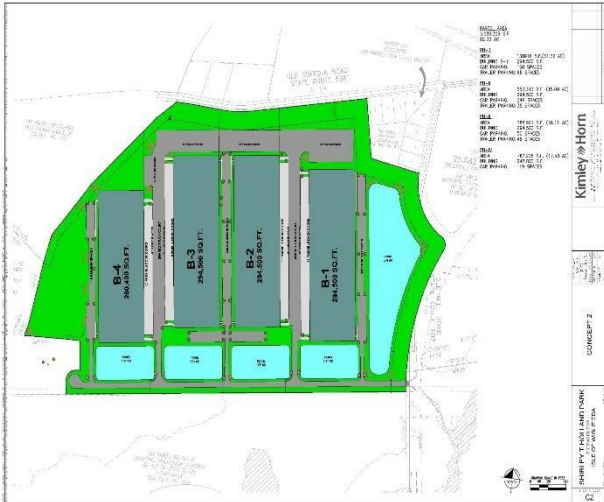
<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24-28</u>	<u>Total</u>
\$0	\$0	\$0	\$900,000	\$0	\$0	\$900,000

**CAPITAL IMPROVEMENTS PLAN  
ECONOMIC DEVELOPMENT  
FY 2019 - 2028**

Economic Development 5 Year Summary								
Planned Expenditures	2018-19	2019-20	2020-21	2021-22	2022-23	5 Year Total	6-10 Year Total	10 Year Total
Shirley T. Holland Intermodal Phase III	-	500,000	1,000,000	1,000,000	-	2,500,000	300,000	2,800,000
Construction/Maintenance	\$ -	\$ 500,000	\$ 500,000	\$ 500,000	\$ -	\$ 1,500,000	\$ -	\$ 1,500,000
Shirley T. Holland Intermodal Permit Ready Sites	-	-	-	-	500,000	500,000	500,000	1,000,000
<b>Total</b>	<b>\$ -</b>	<b>\$ 1,000,000</b>	<b>\$ 1,500,000</b>	<b>\$ 1,500,000</b>	<b>\$ 500,000</b>	<b>\$ 4,500,000</b>	<b>\$ 800,000</b>	<b>\$ 5,300,000</b>

Economic Development								
Funding Sources	2018-19	2019-20	2020-21	2021-22	2022-23	5 Year Total	6-10 Year Total	10 Year Total
Transfer from General Fund	\$ -	\$ 1,000,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 2,500,000	\$ 800,000	\$ 3,300,000
General Obligation Bonds	-	-	1,000,000	1,000,000	-	2,000,000	-	2,000,000
<b>Total</b>	<b>-</b>	<b>\$ 1,000,000</b>	<b>\$ 1,500,000</b>	<b>\$ 1,500,000</b>	<b>\$ 500,000</b>	<b>\$ 4,500,000</b>	<b>\$ 800,000</b>	<b>\$ 5,300,000</b>

# Economic Development



## Shirley T. Holland Intermodal Park Phase III Development

The project will provide for the construction of infrastructure to Phase III of the intermodal park to include water, sewer and roads.

<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24-28</u>	<u>Total</u>
\$0	\$500,000	\$1,000,000	\$1,000,000	\$0	\$0	\$2,800,000



## Construction/Maintenance

The project will provide for the construction and maintenance of the intermodal park to include ditch cleaning, road widening and future roads.

<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24-28</u>	<u>Total</u>
\$0	\$500,000	\$500,000	\$500,000	\$0	\$0	\$1,500,000



# Economic Development



## **Shirley T. Holland Intermodal Park Permit Ready Sites**

The project will provide for the construction of permit-ready sites to accommodate a minimum of a 250,000 SF Building expandable up to three more 350,000 SF buildings, or one 1,000,000 SF building in Phase II of the Shirley T. Holland Intermodal Park. Permit-Ready sites will enhance the marketability of the intermodal park to prospective businesses and developers by having sites that are cleared of all environmental permits and mitigation, cultural resources surveys, grading and utilities and access roads in place.

<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24-28</u>	<u>Total</u>
\$0	\$0	\$0	\$0	\$500,000	\$500,000	\$1,000,000

**CAPITAL IMPROVEMENTS PLAN  
CONTINGENCY  
FY 2019-2028**

General Government Projects 5 Year Summary								
Planned Expenditures	2018-19	2019-20	2020-21	2021-22	2022-23	5 Year Subtotal	6-10 Year Subtotal	10 Year Total
Contingency	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000	250,000	500,000
<b>Total General Government:</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 500,000</b>

General Government Projects								
Funding Sources	2018-19	2019-20	2020-21	2021-22	2022-23	5 Year Subtotal	6-10 Year Subtotal	10 Year Total
Fund Balance	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000	250,000	500,000
<b>Total General Government:</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 500,000</b>





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## **Ordinances and Fee Schedule**





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**AN ORDINANCE APPROVING THE COUNTY OPERATING AND CAPITAL  
BUDGET AND APPROPRIATING FUNDS FOR EXPENDITURES  
CONTEMPLATED DURING THE FISCAL YEAR BEGINNING JULY 1, 2018 AND  
ENDING JUNE 30, 2019, AND REGULATING THE PAYMENT OF MONEY OUT  
OF THE COUNTY TREASURY**

BE IT AND IT IS HEREBY ORDAINED by the Board of Supervisors of Isle of Wight County, Virginia, to-wit:

- Section 1: Except as provided in Section 2 of this Ordinance, the County of Isle of Wight, Virginia, Proposed Annual Operating and Capital Budget, Fiscal Year 2018-2019, dated April 4, 2018, along with the associated Uniform Fee Schedule attached hereto as Exhibit A (hereinafter referred to as the "County Budget"), and submitted by the County Administrator, as amended by the Isle of Wight County Board of Supervisors, is approved as the County Budget for the fiscal year beginning July 1, 2018, and ending June 30, 2019.
- Section 2: The County Budget shall be subject to transfers authorized by law and to such further amendments by ordinance, pursuant to Section 15.2-2507 of the Code of Virginia (1950, as amended), as the Board of Supervisors may deem appropriate.
- Section 3: The amount named in the County Budget, as amended, for County operations for the fiscal year beginning July 1, 2018, and ending June 30, 2019, in the following fund amounts are hereby appropriated from the revenues of the County for use by the various funds of the County Government referenced in said budget for the said fiscal year. Any appropriation to a specific fund but identified as a revenue source in another fund is specifically designated and restricted for accounting and transfer purposes only and not for any other expenditure from the source fund.

<b>Fund</b>	<b>2018-2019</b>
General Fund	\$ 74,460,860
Capital Projects Fund	5,312,462
Grants Fund	293,341
Emergency 911 Fund	1,395,820
County Fair Fund	354,158
Social Services Fund	3,591,444
Children's Services Act Fund	404,353
Technology Services Fund	1,149,368
Risk Management Fund	713,059
Public Utility Fund	8,820,520
Stormwater Fund	1,334,376

- Section 4: Except as it may be amended from time to time in accordance with applicable law by the Isle of Wight County Board of Supervisors, at the request of the Isle of Wight County School Board, the Isle of Wight County School Operating and Capital Budget, Fiscal Year 2018-2019, dated March 8, 2018, and submitted to the Isle of Wight County Administrator by the School Superintendent for consideration by the Isle of Wight County Board of Supervisors, is approved as the annual budget for educational purposes for the Fiscal Year beginning July 1, 2018 and ending June 30, 2019.
- Section 5: Pursuant to Section 22.1-94 of the Code of Virginia, the following categorical



appropriations are hereby made for Isle of Wight County Public Schools ("Public Schools") for the fiscal year beginning July 1, 2018, and ending June 30, 2019:

<b>Educational Category</b>		<b>2018-2019</b>
Instruction	\$	46,354,477
Administration, Attendance and Health		2,430,583
Pupil Transportation		4,094,651
Operation and Maintenance		5,000,950
School Food Serv./Other Non-Instr. Operations		2,102,292
Facilities		0
Debt and Fund Transfers		450,648
Technology		2,335,523
Contingency Reserves		0
<b>Total Funds Budget</b>	<b>\$</b>	<b>62,769,124</b>

Section 6: All payments from funds shall be made in accordance with general law and applicable ordinances and resolutions of the County, except as otherwise specifically provided herein; *provided, however*, that payments from the funds appropriated for the support, maintenance and operation of the Public Schools of the County shall be made by the County Treasurer upon warrants drawn by the proper officer or officers of the School Board of the County; *and provided further* that payments from the funds appropriated for expenditures of the Department of Social Services shall be made by the County Treasurer upon presentation of warrants drawn by the Social Services Director and approved by the Isle of Wight County Board of Social Services.

Section 7: The Board of Supervisors hereby authorizes the issuance and sale of the County's revenue anticipation note or notes (the "Note" or "Notes"), pursuant to Section 15.2-2629 of the Code of Virginia (1950, as amended) (the "Virginia Code"), in the aggregate principal amount of up to \$25,000,000 in anticipation of the collection of the taxes and revenues of the County for the fiscal year ending June 30, 2018. If either the County Administrator or County Treasurer deems that the cash flow needs and the financial condition of the County warrant the issuance of a Note or Notes, the County Administrator or the County Treasurer (each hereinafter referred to as the "County Representative") is authorized and directed to accept a proposal or proposals for the purchase of the Note or Notes and to approve the terms of the Note or Notes, provided that the aggregate principal amount of the Notes shall not exceed \$25,000,000, none of the Notes shall mature later than June 30, 2018, and no interest rate on any of the Notes shall exceed 7%. The County Representative and the Clerk of the Board of Supervisors (the "Clerk") are hereby authorized and directed to execute an appropriate negotiable Note or Notes and to affix the seal of the County thereto and such County Representative is authorized and directed to deliver the Note or Notes to the purchaser thereof. The County Representative, and such officers and agents of the County as the County Representative may designate, are hereby authorized and directed to take such further action as they deem necessary regarding the issuance and sale of the Note or Notes and all actions taken by such officers and agents in connection with the issuance and sale of the Note or Notes are ratified and confirmed.

Section 8: The Board of Supervisors hereby authorizes the lease financing of various County vehicles and equipment essential to the performance of governmental functions as



provided for in the adopted Fiscal Year 2018-2019 County Budget. The funds made available under the lease will be deposited with a banking institution pursuant to an Escrow Agreement following procurement of a financial institution in accordance with the Virginia Public Procurement Act. The County Administrator is authorized to execute the lease agreement and financing documents on behalf of the County and the County Clerk shall affix the official seal of the County to the Financing Documents and attest the same.

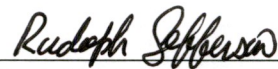
- Section 9: The amounts appropriated by this Ordinance shall be expended for the purpose of operating the County government during the 2018-2019 Fiscal Year; and, with the exception of the items the payment of which is fixed by law, shall be expended in such proportions as may be authorized by the County Administrator from time to time.
- Section 10: All outstanding encumbrances, by contract or fully executed purchase order, as of June 30, 2018, shall be offset by an equal amount of assigned Fund Balance for expenditure in the subsequent fiscal year; *provided, however*, that if performance of a contract or purchase order has been substantially completed, an expenditure and estimated liability shall be recorded in lieu of an encumbrance. All restricted or assigned fund balance project or program balances standing on the books of the County at the close of business for the fiscal year ending June 30, 2018 in the amount of \$50,000,000 or less that have not been expended or lawfully obligated or encumbered are hereby reappropriated to be used to fund the purposes, programs, or projects for which the funds were appropriated.
- Section 11: Notwithstanding the provisions of Section 10, all funds appropriated for Public Schools which are unexpended at year-end shall revert back to the County's General Fund pursuant to Section 22.1-100 of the Code of Virginia for the purpose of replenishment of the Unassigned Fund Balance for payments made by the County on behalf of the Isle of Wight County School Board to comply with the Davis-Bacon Act for the Georgie D. Tyler Middle School project.
- Section 12: The payment and settlement, made during the 2018-2019 Fiscal Year, of any claim of any kind against the County; and final judgments, with interest and costs, obtained against the County during the 2017-2018 Fiscal Year, shall be paid upon the certification of the County Attorney and the order of the County Administrator from funds appropriated to the Risk Management Fund; or from the funds appropriated for the expenditures of the Fund involved in the subject matter of the claim or judgment; or from the General Fund; as the County Administrator shall find necessary.
- Section 13: Except as otherwise specifically required by law or approved by the Board of Supervisors by resolution, any salary or wage expenditure, and any expenditure of any kind or description having the effect of a salary or wage payment, shall be made only for a position, the description of which is identified in the County Pay and Compensation Plan or which has received prior approval of the Board of Supervisors. Any other expenditure shall be calculated to result in total expenditures within the plan stated in a specific County Budget account, except that transfers of unexpended and unencumbered balances or portions thereof, initiated by a department director and approved by the County Administrator, are permitted between accounts; *provided, however*, that a quarterly report of such transfers shall be submitted to the Board of Supervisors.

Section 14: The County Administrator is authorized and directed to do all lawful things necessary to implement and administer the County Budget for Fiscal Year 2018-2019.

Section 15: All ordinances and resolutions, or parts thereof, in conflict with the provisions of this Ordinance, to the extent of such conflict, are repealed.

Section 16: This Ordinance shall be in effect on and after July 1, 2018, and it shall not be published.

Adopted this 10<sup>th</sup> day of May, 2018.

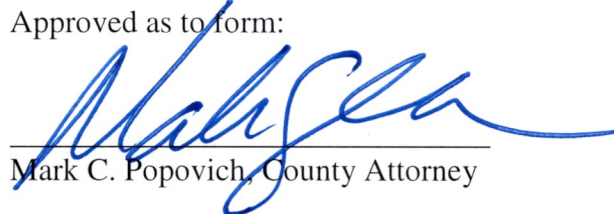


Rudolph Jefferson, Chairman  
Isle of Wight County, Virginia,  
Board of Supervisors

Attest:

  
Carey Mills Storm, Clerk

Approved as to form:

  
Mark C. Popovich, County Attorney



**AN ORDINANCE TO IMPOSE TAX RATES FOR  
ISLE OF WIGHT COUNTY, VIRGINIA FOR  
FISCAL YEAR JULY 1, 2018 THROUGH JUNE 30, 2019**

BE IT AND IT IS HEREBY ORDAINED by the Board of Supervisors of the County of Isle of Wight, Virginia, to-wit:

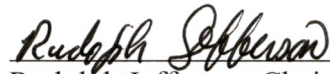
- Section 1: That there is hereby levied for the fiscal year beginning July 1, 2018, a tax of \$0.85 per one hundred dollars of assessed valuation on all taxable real estate, and all real and personal property of public service corporations in accordance with Section 58.1-2606 of the Code of Virginia (1950, as amended).
- Section 2: That there is hereby levied for the fiscal year beginning July 1, 2018, a tax of \$1.75 per one hundred dollars of assessed valuation on machinery and tools used in businesses as defined in Section 58.1-3507 of the Code of Virginia (1950, as amended).
- Section 3: That there is hereby levied for the fiscal year beginning July 1, 2018, a tax of \$1.00 per one hundred dollars of assessed valuation of boats, watercraft and aircraft as defined in Section 58.1-3606 of the Code of Virginia (1950, as amended).
- Section 4: That there is hereby levied for the fiscal year beginning July 1, 2018, a tax of \$4.50 per one hundred dollars of assessed valuation on all tangible personal property, as defined and classified in Sections 58.1-3500 through 3504 and Section 58.1-3506 of the Code of Virginia (1950, as amended) except that all household goods and personal effects as defined and classified in Section 58.1-3504 are exempt from said levy.
- Section 5: That, in accordance with the Personal Property Tax Relief Act, as adopted by the Virginia General Assembly, the car tax relief for Calendar Year 2018 shall be set at forty-nine percent (49%) for vehicles over \$1,000.00 in value on the first \$20,000.00 in value and for vehicles valued at \$1,000.00, or under, the percentage of relief shall be one hundred percent (100%).
- Section 6: That there is hereby levied for the fiscal year beginning July 1, 2018, a tax of \$0.32 per one hundred dollars of assessed valuation on watercraft, including vessels and ships, weighing five tons or more, excluding privately owned pleasure boats and watercraft used for recreational purposes only.
- Section 7: That there is hereby levied for the fiscal year beginning July 1, 2018, a tax of one-half ( $1/2$ ) of one percent (1%) of the gross receipts on telephone and telegraph companies, water companies, heat, light and power companies, except electric suppliers, gas utilities and gas suppliers as defined in Section 58.1-400.2 of the Code of Virginia (1950, as amended) and pipeline distribution companies as defined in Section 58.1-2600 of said Code,



accruing from sales to the ultimate consumer in the County of Isle of Wight, Virginia, pursuant to Section 58.1-3731 of the Code of Virginia (1950, as amended), however, in the case of telephone companies, charges for long distance telephone calls shall not be included in gross receipts for purposes of license taxation.

BE IT FURTHER ORDAINED that this Ordinance be entered in the Minutes of this Board of Supervisors and that a copy thereof by the Clerk of this Board, be furnished to the Treasurer of this County.

Adopted this 10<sup>th</sup> day of May, 2018.



Rudolph Jefferson, Chairman  
Board of Supervisors

Attest:



Carey Mills Storm, Clerk

Approved as to form:



Mark C. Popovich, County Attorney

**ISLE OF WIGHT COUNTY  
UNIFORM FEE SCHEDULE  
FISCAL YEAR 2018-2019**

<b>Fees</b>	<b>Fiscal Year 2017-2018</b>	<b>Fiscal Year 2018-2019</b>
<b>ANIMAL CONTROL</b>		
Animal License:		
Spayed/Neutered Dog or Cat (1 year tag)	7.00	7.00
Spayed/Neutered Dog or Cat (3 year tag)	20.00	20.00
Unspayed Neutered Dog or Cat (1 year tag)	10.00	10.00
Unspayed Neutered Dog or Cat (3 year tag)	30.00	30.00
Kennel (1-19 dogs) (1 year tag)	35.00	35.00
Kennel (20-29 dogs) (1 year tag)	40.00	40.00
Kennel (30 - 39 dogs) (1 year tag)	45.00	45.00
Kennel (40 - 50 dogs) (1 year tag)	50.00	50.00
Impound Fee	20.00	20.00
Daily Kennel Fee	10.00	10.00
Adoption Fees:		
Canines	90.00	90.00
Felines	75.00	75.00
Felines (FELV/FIV tested)	95.00	95.00
Microchip	35.00	35.00
Quarantine Fee	100.00	100.00
Dangerous Dog Registration Fee	150.00	150.00
Hybrid Canine Permit Fee	50.00	50.00
Feral Cat Caregiver Fee	5.00	5.00
Pet Shop Operation/Dealer Fee	50.00	50.00
<b>CLERK OF THE CIRCUIT COURT</b>		
Commonwealth's Attorney (misdemeanor)	7.50	7.50
Commonwealth's Attorney (felony)	20.00	20.00
Sheriff's Service	12.00	12.00
Transfer of Real Estate (per parcel)	1.00	1.00
Transfer/Entry Fee - Real Estate - Partition Deeds	1.75	1.75
County Grantee	1/3 of state	1/3 of state
County Wills and Administration	1/3 of state	1/3 of state
Law Library	4.00	4.00
Grantor Recording (per \$500 value)	0.25	0.25
Courthouse Maintenance (Criminal Cases)	2.00	2.00
Courthouse Construction Fee (Criminal Cases)	3.00	3.00
Jail Admission Fee	25.00	25.00
Courthouse Security Fee	10.00	10.00
Blood Test/DNA	12.50	15.00
Local Interest	varies	varies
Local Fines	varies	varies
Court Appointed Attorney Fees	varies	varies
Concealed Handgun Permits	35.00 each	35.00 each
List of Heirs or Affidavit	25.00	25.00
Local Health Care Fund	25.00	25.00
<b>COMMISSIONER OF THE REVENUE</b>		
Custom Query, Tape, CD-ROM (material plus programmers time)	20.00	20.00
Land Use Application	50.00	50.00
Rehabilitated Structure Application Fee	20.00	20.00

**ISLE OF WIGHT COUNTY  
UNIFORM FEE SCHEDULE  
FISCAL YEAR 2018-2019**

<b>Fees</b>	<b>Fiscal Year 2017-2018</b>	<b>Fiscal Year 2018-2019</b>
Motor Vehicle License Fee	33.00	33.00
Motor Vehicle License Transfer Fee	0.00	0.00
Motorcycle License Fee	18.00	18.00
National Guard Motor License Fee	10.00	10.00
Farm Vehicle w/"F" Plates	10.00	10.00
<b>COURT SERVICES UNIT</b>		
Parental contribution toward cost of local group home placement	1/2 of child support guidelines amount	1/2 of child support guidelines amount
<b>FINANCE</b>		
Child Support Processing Fees	5.00/per Child Support Order (per pay)	5.00/per Child Support Order (per pay)
Garnishment Processing Fees	5.00/per Garnishment Order (per pay)	5.00/per Garnishment Order (per pay)
<b>EMERGENCY MEDICAL SERVICES</b>		
Basic Life Support (BLS)	450.00	450.00
Advanced Life Support (ALS1)	650.00	650.00
Advanced Life Support (ALS2)	800.00	800.00
Loaded Patient Mileage	11.25	11.25
Medical Records Request	35.00	35.00
Copies	0.50 (per page)	0.50 (per page)
Subscription Program	60.00	60.00
False Alarm Fee		
First False Alarm	0.00	0.00
Second False Alarm	0.00	0.00
Third False Alarm	100.00	100.00
Fourth False Alarm	250.00	250.00
Fifth and Subsequent False Alarms	500.00	500.00
<b>GENERAL</b>		
Annual Operating Budget	Cost for reproducing	Cost for reproducing
Capital Improvement Budget and Plan	Cost for reproducing	Cost for reproducing
Comprehensive Annual Financial Report	Cost for reproducing	Cost for reproducing
Copies	0.50 per page	0.50 per page
FOIA Requests	0.50 per copy plus Hourly Rate of Staff Time	0.50 per copy plus Hourly Rate of Staff Time
Printed Materials	Cost	Cost
Request for Street Name Change	250.00	250.00
<b>GENERAL DISTRICT COURT</b>		
Fines & Forfeitures	varies	varies
Sheriff's Fees	12.00	12.00
Court Appointed Attorneys	120.00 per case (\$440 Max)	120.00 per case (\$440 Max)
Courthouse Construction	3.00	3.00
Courthouse Security	10.00	10.00
Jail Admission Fee	25.00	25.00

**ISLE OF WIGHT COUNTY  
UNIFORM FEE SCHEDULE  
FISCAL YEAR 2018-2019**

<b>Fees</b>	<b>Fiscal Year 2017-2018</b>	<b>Fiscal Year 2018-2019</b>
<b>PUBLIC WORKS</b>		
Refuse Collector License Fee	100.00	100.00
<b>GEOGRAPHIC INFORMATION SYSTEM</b>		
Custom Services	35.00 per hr.	35.00 per hr.
E-911 Mapbook (print version)	45.00	45.00
E-911 Mapbook (CD)	15.00	15.00
Map Printing Up to Legal Size	2.00	2.00
Map Printing 11 x 17	2.00	2.00
Map Printing 17 x 22	5.00	5.00
Map Printing 24 x 36	7.00	7.00
Map Printing 34 x 44	8.00	8.00
Map Printing 36 x 48	10.00	10.00
Map Printing Larger than 36 x 48	10.00 plus .25 per linear inch over 48'	10.00 plus .25 per linear inch over 48'
Local Produced Digital GIS Data	15.00 per item	15.00 per item
Virginia Base Mapping Program Data	Per State Rate	Per State Rate
High-Resolution Imagery (0.25 ft) 2009 STH Intermodal Park	25.00 per 2500 x 2500 tile	25.00 per 2500 x 2500 tile
Park	500.00 for all	500.00 for all
<b>INSPECTIONS</b>		
Minimum Permit Fee	75.00	75.00
Re-Inspection Fee	125.00	125.00
Permit Extension Fee (1st time)	100.00	100.00
Permit Extension Fee (after 1st time)	75.00	75.00
Technology Fee	5% of Permit Fee	5% of Permit Fee
New Construction:		
Up to 40,000 sq feet	0.16/ sq ft (minimum \$75)	0.16/ sq ft (minimum \$75)
40,000 sq feet and above	0.12/ sq ft (minimum \$75)	0.12/ sq ft (minimum \$75)
Piers	75.00	75.00
Pools:		
In-ground	125.00	125.00
Above ground	75.00	75.00
Retaining Wall	75.00	75.00
Towers	75.00	75.00
Alterations	0.12/ sq ft (minimum \$75)	0.12/ sq ft (minimum \$75)
Mobile Homes:		
Blocking	75.00	75.00
Plumbing	75.00	75.00
Electrical	75.00	75.00
Mechanical	see mechanical fee schedule	see mechanical fee schedule
Demolition		
Main Buildings or structure	75.00	75.00
Accessory building or structures	75.00	75.00
Signs	75.00 per sign	75.00 per sign
Tents and other temporary structures	75.00 (900+ sq feet)	75.00 (900+ sq feet)
Chimneys, Fireplace, etc.	75.00	75.00

**ISLE OF WIGHT COUNTY  
UNIFORM FEE SCHEDULE  
FISCAL YEAR 2018-2019**

<b>Fees</b>	<b>Fiscal Year 2017-2018</b>	<b>Fiscal Year 2018-2019</b>
Plans Examination		
Commercial	250.00	250.00
Residential	150.00	150.00
Appeals	175.00	175.00
Plumbing:		
Basic permit fee	75.00	75.00
Residential	75.00 + 10.00/bath or 1/2 bath	75.00 + 10.00/bath or 1/2 bath
Commercial	75.00 + 10.00/per fixture	75.00 + 10.00/per fixture
Sewers, manholes, storm drains, area drains or devices	25.00 each (minimum \$75)	25.00 each (minimum \$75)
Electrical		
New service equipment		
0-200 amps	75.00	75.00
201-400 amps	75.00	75.00
401-600 amps	100.00	100.00
601+ amps	100.00 + 20.00 per 50 amps above 600	100.00 + 20.00 per 50 amps above 600
Service upgrades and relocation of service equipment	75.00	75.00
Temporary Service Poles	75.00 (at the beginning of construction)	75.00 (at the beginning of construction)
Service connection prior to final inspection	(30 Day Temporary Power)	(30 Day Temporary Power)
Reconnection fee	75.00	75.00
Connections and outlets	75.00	75.00
Mechanical and Gas		
Basic permit fee for New Construction and Equipment replacement/repair		
Up to \$1,000 contract value	75.00	75.00
Over \$1,000 contract value	75.00 + 8.00/per \$1000 or fraction	75.00 + 8.00/per \$1000 or fraction
Fuel piping minimum permit fee	75.00	75.00
Each outlet	10.00 (minimum 75.00)	10.00 (minimum 75.00)
Fuel storage tanks and piping	75.00/tank	75.00/tank
Removal of fuel storage tanks	75.00/tank	75.00/tank
Fire suppressions systems	see basic mechanical permit fee	see basic mechanical permit fee
Elevators, dumbwaiters, etc.	75.00/unit	75.00/unit
Amusement Rides and Devices:		
Circular	35.00 (State Rate)	35.00 (State Rate)
Kiddie	25.00 (State Rate)	25.00 (State Rate)
Major	30.00 (State Rate)	30.00 (State Rate)
Spectacular	55.00 (State Rate)	55.00 (State Rate)
Temporary Certificate of Occupancy:		
Residential	150.00/ 30 day period	150.00/ 30 day period
Commercial	300.00/30 day period	300.00/30 day period

**ISLE OF WIGHT COUNTY  
UNIFORM FEE SCHEDULE  
FISCAL YEAR 2018-2019**

<b>Fees</b>	<b>Fiscal Year 2017-2018</b>	<b>Fiscal Year 2018-2019</b>
<b>JUVENILE AND DOMESTIC RELATIONS COURT</b>		
Fines and Forfeitures	Varies	Varies
Sheriff's Fees	12.00	12.00
Court Appointed Attorney	120.00	120.00
Courthouse Construction Fee	3.00 per traffic/criminal case	3.00 per traffic/criminal case
Courthouse Maintenance	2.00 per criminal case	2.00 per criminal case
Jail Admission Fee	25.00	25.00
Interest	Varies	Varies
Courthouse Security Fee	10.00 per traffic/criminal case	10.00 per traffic/criminal case
<b>PARKS AND RECREATION</b>		
Adult Kickball	50.00	50.00
Fall Co-ed Softball	400.00	400.00
Spring Co-ed Softball	400.00	400.00
Fall Men's Softball	400.00	400.00
Spring Men's Softball	400.00	400.00
Aerobics for Seniors	26.00	26.00
Aerobics High Low	35.00	35.00
Dog Obedience	125.00	125.00
Mixed Martial Arts (1person /2 people/3people/4 or more people)	50/80/90/100	50/80/90/100
Quick Start Tennis (10 & Up)	22.00	25.00
Beginner Youth Tennis	30.00	35.00
Beginner Adult Tennis	30.00	35.00
Basketball	65.00	65.00
Basketball Early Registration Discount	10.00	10.00
Basketball multi child discount (2nd child /3rd child)	4.00/2.00	4.00/2.00
Cheer	38.00 plus cost of uniform	38.00 plus cost of uniform
Fall soccer	65.00	65.00
Fall Soccer Early Registration Discount	10.00	10.00
Fall Soccer multi child discount (2nd child /3rd child)	4.00/2.00	4.00/2.00
Spring Soccer	65.00	65.00
Spring Soccer Early Registration Discount	10.00	10.00
Spring Soccer multi child discount (2nd child /3rd child)	4.00/2.00	4.00/2.00
Dance	60.00	60.00
Summer Camp Early Registration	10.00	10.00
Summer Camp Registration	20.00	20.00
Summer Camp Weekly	60.00	60.00
Summer Camp Extended- Fridays	25.00	25.00
Before and After School Registration	10.00	10.00
Before and After School (Morning Only) Weekly	30.00	30.00
Before and After School (Afternoon Only) Weekly	30.00	30.00
Before and After School (Both) Weekly	50.00	50.00
Spring Break Camp	65.00	65.00
Senior Day Trips Apple /Peach Orchard	40.00	40.00
Senior Trip	Cost	Cost
British Challenger Camps (first kicks)	87.00	87.00
British Challenger (mini soccer)	105.00	105.00
British Challenger (Player Development)	145.00	145.00

**ISLE OF WIGHT COUNTY**  
**UNIFORM FEE SCHEDULE**  
**FISCAL YEAR 2018-2019**

<b>Fees</b>	<b>Fiscal Year 2017-2018</b>	<b>Fiscal Year 2018-2019</b>
British Challenger(Advanced Development)	199.00	199.00
Multi Sports Challenger Camp (Player Development)	133.00	133.00
Multi Sports Challenger Camp (Advanced Development)	178.00	178.00
Tetra Brazil Challenger Camp (Player Development)	163.00	163.00
Tetra Brazil Challenger Camp (Advanced Development)	215.00	215.00
Tetra Brazil Challenger Camp (Mini Soccer)	105.00	105.00
T-ball	65.00	65.00
T-ball Early Registration Discount	10.00	10.00
T-ball Multi-Child Discount (2nd/3rd)	4.00/2.00	4.00/2.00
Volleyball (Adult)	425.00	425.00
Adult Indoor Soccer	425.00	425.00
Lacrosse	65.00	65.00
Lacrosse Early Registration Discount	10.00	10.00
Lacrosse Multi-Child Discount (2nd/3rd)	4.00/2.00	4.00/2.00
<b>Nike Park Shelter A</b>		
Shelter A only (50 people or less)	50.00	50.00
Shelter A and surrounding tables (51 - 200 people)	90.00	90.00
Shelter A and Area B (200-250)	130.00	130.00
Park Event Fee if over 251 (251-325) In addition to rental fee	35.00	35.00
Park Event Fee if over 251 (326-400) In addition to rental fee	55.00	55.00
Park Event Fee if over 251 (401-599) In addition to rental fee	100.00	100.00
Park Event Fee if over 251 (600++) In addition to rental fee	150.00	150.00
Electricity fee	15.00	15.00
<b>NIKE PARK Shelter B</b>		
Wooded Picnic Area (max 65)	25.00	25.00
<b>CAMPTOWN PARK</b>		
Shelter (max 100)	50.00	50.00
Electricity fee	15.00	15.00
Park Event (more than the shelter) 100-250	20.00	20.00
Park Event (more than the shelter) 250 +	40.00	40.00
<b>FORT BOYKIN PARK</b>		
Shelter Rental Only (50 or less)	50.00	50.00
Park Event (more than the shelter) 4 hours	75.00	75.00
Park Event (more than the shelter) Full Day	125.00	125.00
<b>Nike Park REC HALL (max 80)</b>		
Meeting Civic Groups - Residents (2 HRS)	15.00	15.00
Meeting Civic Groups - NON Residents (2 HRS)	30.00	30.00
Meeting Civic Groups - Additional hours	10.00	10.00

**ISLE OF WIGHT COUNTY  
UNIFORM FEE SCHEDULE  
FISCAL YEAR 2018-2019**

<b>Fees</b>	<b>Fiscal Year 2017-2018</b>	<b>Fiscal Year 2018-2019</b>
Program/ Banquet - Residents (3HRS)	50.00	50.00
Program/ Banquet - Residents Additional hours	15.00	15.00
Program/ Banquet - NON Residents (3HRS)	85.00	85.00
<b>Otelia J. Rainey Center (max 40)</b>		
Meeting Civic Groups - Residents (2 HRS)	15.00	15.00
Meeting Civic Groups - NON Residents (2 HRS)	30.00	30.00
Meeting Civic Groups - Additional hours	10.00	10.00
Program/ Banquet - Residents (3HRS)	50.00	50.00
Program/ Banquet - Residents Additional hours	15.00	15.00
Program/ Banquet - NON Residents (3HRS)	85.00	85.00
<b>Facility Rental - Athletic Fields</b>		
Residents ( Full Day / Half Day)	50/30.00	50/30.00
Lights Residents per 2 HRS ( Full Day / Half Day)	35/35.00	35/35.00
NON Residents ( Full Day / Half Day)	80/50.00	80/50.00
Lights NON Residents per 2 HRS ( Full Day / Half Day)	45/45.00	45/45.00
<b>Athletic field Preparation</b>		
Dragging no lines	15.00	15.00
Dragging with lines	25.00	25.00
<b>Softball Field Tournament Use</b>		
Half Day (under 4 HRS)	75.00	75.00
Full Day ( Over 4 HRS)	150.00	150.00
Additional Motorized Drags (each time)	10.00	10.00
Additional Lines by P&R (each time)	10.00	10.00
Additional Materials Fee (Rain Event)	25.00	25.00
Install and Remove temporary outfield fencing (per field)	100.00	100.00
Extended Hours beyond 8am to 8pm per hour	25.00	25.00
<b>Soccer Fields General Use</b>		
Single field up to 2 hours (Residents/Non Residents )	25/40.00	25/40.00
Single field Half Day 2-4 hours (Residents/Non Residents )	35/50.00	35/50.00
Single field Full Day Over 4 hours (Residents/Non Residents )	50/80.00	50/80.00
Paint per field	30.00	30.00
<b>Fee Waivers / Discounts</b>		
IWC Employees with ID Badge : P& R programs	5.00	5.00
IWC Employees with ID Badge : Rentals 10%	10.00%	10.00%
<b>Tyler's Beach Docking Fee per Vessel</b>	250.00	250.00
<b>Isle of Wight County Fair</b>		
Commercial Vendor (Outside Space 20 x 20)	300.00	300.00
Commercial Vendor (outside pay before July)	270.00	270.00
Commercial Vendor (Inside Space 10 x 10)	200.00	200.00
Commercial Vendor (inside pay before July)	180.00	180.00



**ISLE OF WIGHT COUNTY  
UNIFORM FEE SCHEDULE  
FISCAL YEAR 2018-2019**

<b>Fees</b>	<b>Fiscal Year 2017-2018</b>	<b>Fiscal Year 2018-2019</b>
Commercial Vendor Tent Space (10 x 10)	100.00	100.00
Commercial Vendor Tent Space (10 x 20)	150.00	150.00
NonProfit Vendor (outside and inside space 10 x 10)	25.00	25.00
NonProfit Vendor (fundraiser)	75.00	75.00
NonProfit Vendor (electricity)	30.00	30.00
Food Vendor 25 x 25 (full menu)	750.00	750.00
Food Vendor 25 x 25 (novelty)	450.00	450.00
Craft Vendor (10 x 10)	100.00	100.00
Craft Vendor (10 x 20)	175.00	175.00
Craft Vendor (10 x 20) Outside Tent Space	85.00	85.00
Craft Vendor (10 x 10) Outside Tent Space	50.00	50.00
Corn Hole Registration Fee	10.00	10.00
Tables	5.00	5.00
One Day ONLINE ONLY 1/2 off Fair Tickets (Friday, Saturday and Sunday)	5.00	5.00
Chairs	1.00	1.00
Senior Citizens	1.00 admission for 3 HRS on one day at the Fair for ages 55 and up	1.00 admission for 3 HRS on one day at the Fair for ages 55 and up
Vendor One Day Passes	8.00	8.00
Daily Admissions	10.00 (ages 13 and up), 5.00 (ages 5-12), 4 and under are free	10.00 (ages 13 and up), 5.00 (ages 5-12), 4 and under are free
Premium Concerts Tickets	\$10 for 200 seats	\$10 for 200 seats
Car Load Night	40.00 per car (8 people car limit and includes admission and midway rides, 10.00 single entry each guest is age 6 or older	40.00 per car (8 people car limit and includes admission and midway rides, 10.00 single entry each guest is age 6 or older
Seafood Fest	30.00 advance sales per person, 35.00 per person at gate, 1 ticket includes all you can eat seafood and beverages	30.00 advance sales per person, 35.00 per person at gate, 1 ticket includes all you can eat seafood and beverages
Truck & Tractor Pull	30.00 for Truck VIP Spots; 15.00 Admission Price (ages 11 and up), 8.00 (ages 10 and under)	30.00 for Truck VIP Spots; 15.00 Admission Price (ages 11 and up), 8.00 (ages 10 and under)
Pageant	Registration 65.00, program ad full page 135.00, program ad 1/2 page 80.00, program ad 1/4 page 30.00, ticket into the pageant 10.00 per person, program books 5.00 per book, people's choice 1.00 per vote (50/50 county receives half of the People's Choice Revenue)	Registration 65.00, program ad full page 135.00, program ad 1/2 page 80.00, program ad 1/4 page 30.00, ticket into the pageant 10.00 per person, program books 5.00 per book, people's choice 1.00 per vote (50/50 county receives half of the People's Choice Revenue)
Car Show	15.00 early registration, 20.00 registration at gate	15.00 early registration, 20.00 registration at gate
<b>PLANNING AND ZONING</b>		
Zoning Permit	35.00	35.00
Rezoning		
Agricultural and Residential (1 lot)	750.00 plus 50.00 per lot	1,200.00
Residential two (2) or more lots	750.00 plus 50.00 per lot	1,200.00

**ISLE OF WIGHT COUNTY  
UNIFORM FEE SCHEDULE  
FISCAL YEAR 2018-2019**

<b>Fees</b>	<b>Fiscal Year 2017-2018</b>	<b>Fiscal Year 2018-2019</b>
Civic/Office/Commercial/Industrial/Miscellaneous/Planned Development	1,200.00 plus 50.00 per acre	1,200.00
Multi-Family Residential	1,200.00 plus 50.00 per unit	1,200.00
Amend Conditional Rezoning	1,000.00	1,200.00
Amend Master Plan or Planned Development	1,000.00	1,200.00
Conditional Use Permit	1,350.00	1,200.00
Resource Extraction	1,350.00 plus \$100.00 per acre	1,200.00
Special Use Permit	1,350.00	1,200.00
Amend Conditional Use or Special Use Permit	1,350.00	1,200.00
Chesapeake Bay Waiver - Major	750.00	1,200.00
Chesapeake Bay Waiver - Minor		35.00
Continuance fee for public hearings at applicant's request	500.00	600.00
Commission and Board Exceptions, Appeals and Miscellaneous Approvals	500.00 in addition to any fees for preliminary and final site plans	250.00
Comprehensive Plan Amendment	1,000.00	1,200.00
Site Development Plan Review		
Simplified Site Plan	350.00	150.00
Conceptual Plan/Pre-Application	300.00	0.00
Preliminary Site Plan	600.00 plus 50.00 per acre	500.00
Final Site Plan	350.00	150.00
Resubmittal fee for Preliminary and Final Site Plans after two (2) reviews	350.00 for each occurrence	350.00 for each occurrence
Amendment to an approved Site Plan	350.00	150.00
Board of Zoning Appeals	750.00	750.00
Zoning Confirmation/Interpretation Letter	100.00	100.00
Wetlands	750.00	1,200.00
Subdivision Plat		
1-9 lots	200.00 plus 50.00 per lot	150.00
10+ lots	650.00 plus 50.00 per lot	200.00 plus 50.00 per lot
Construction/Development Plan	850.00 plus 50.00 per lot	500.00
Boundary Line Adjustment	150.00	150.00
Resubmittal fee for Subdivision/Construction Plans after two (2) reviews	350.00 for each occurrence	350.00 for each occurrence
Street Sign (public) per intersection	250.00	175.00
Street Sign (private) per intersection	175.00	175.00
Resource Protection Area Sign	10.00	10.00
Surety Administrative Fee - New	250.00	250.00
Surety Administrative Fee - Renewal	500.00	250.00
Resource Extraction Annual Renewal Fee	100.00 per acre	100.00 per acre
Codes Enforcement Administrative Fee	150.00	150.00
Special Entertainment Permit Fee	100.00	100.00
<b>PUBLIC UTILITIES</b>		
Delinquency Fees		
Disconnect/Reconnect of Water Service	75.00	75.00
Administration Fee	25.00	25.00

**ISLE OF WIGHT COUNTY  
UNIFORM FEE SCHEDULE  
FISCAL YEAR 2018-2019**

<b>Fees</b>	<b>Fiscal Year 2017-2018</b>	<b>Fiscal Year 2018-2019</b>
Late Fee	1.5% or 3.00, whichever is greater	1.5% or 3.00, whichever is greater
Insufficient Funds	50.00	50.00
DMV Stop	20.00	20.00
Tampering Fee to include IllegalConnect/Reconnection of Service	70.00	70.00
Theft, per day in addition to estimated fees		150.00
New Account Fees	30.00	30.00
Water Deposit	120.00	120.00
Sewer Deposit	90.00	90.00
Fire Hydrant Meter Deposit	1,000.00	1,000.00
Utility Infrastructure Inspection Fees:		
Multi-Family/Commercial/Industrial	Disturbed Area x 400.00/Acre (2,800.00 min/20,000.00 max - also encompasses stormwater inspections)	Disturbed Area x 400.00/Acre (2,800.00 min/20,000.00 max - also encompasses stormwater inspections)
Subdivisions	2.5% of total utility construction costs with \$2,800 minimum fee	2.5% of total utility construction costs with \$2,800 minimum fee
Water:		
Meter Charge:		
5/8-3/4 inch	33.14	33.14
1 inch	109.15	109.15
1 1/2 inch	123.44	123.44
2 inch	167.61	167.61
Fire Hydrant Meter Deposit	167.61	167.61
Consumption Charges (Rate per 1,000 Gallons):		
0-50,000 gal.	10.16	10.67
Over 50,000 gal.	8.97	9.45
Un-metered (Bi-monthly)	118.89	124.83
Residential Connection Fees		
5/8-3/4 inch	4,000.00	4,000.00
1 inch	10,000.00	10,000.00
1 1/2 inch	20,000.00	20,000.00
2 inch	32,000.00	32,000.00
Multi-Residential Facilities (Apartment, Condo, Duplex, etc.)		
Per EDU	4,000.00	4,000.00
Hotel, Motel, Hospital, etc.		
Per EDU	4,000.00	4,000.00
Commercial Connection Fees		
5/8-3/4 inch	6,000.00	6,000.00
1 inch	15,000.00	15,000.00
1 1/2 inch	30,000.00	30,000.00
2 inch	48,000.00	48,000.00
3 inch	90,000.00	90,000.00
4 inch	150,000.00	150,000.00
Fire Hydrant Meter Fee	64.00 plus usage	64.00 plus usage
Sewer:		
Residential Sewer Rate per 1,000 Gallons		
0-6,000 gals	<del>6.34</del>	<del>6.34</del>
6,001-15,000 gals.	6.34	6.66

**ISLE OF WIGHT COUNTY  
UNIFORM FEE SCHEDULE  
FISCAL YEAR 2018-2019**

<b>Fees</b>	<b>Fiscal Year 2017-2018</b>	<b>Fiscal Year 2018-2019</b>
15,001 and above	No Charge	No Charge
Un-metered (Bi-monthly)	60.73	63.77
Commercial Sewer Rate per 1,000 Gallons		
Hotel, Hospital, Restaurants, Shopping Centers, etc.	6.34	6.66
Industrial Facility Rate per 1,000 Gallons		
0-20,000 gals	6.34	6.66
20,001 and above	5.04	5.29
Residential Connection Fees		
5/8-3/4 inch	3,700.00	3,700.00
1 inch	9,300.00	9,300.00
1 1/2 inch	18,600.00	18,600.00
2 inch	29,800.00	29,800.00
Multi-Residential Facilities (Apartment, Condo, Per EDU Plus Meter Fee	3,700.00	3,700.00
Hotel, Motel, Hospital, etc. Units divided by 5 then multiplied by the fee Plus Meter Fee.	3,700.00	3,700.00
Commercial Connection Fees		
Same as above plus a charge per gross square foot of floor area (\$150,000 max)	0.00	0.00
5/8-3/4 inch	5,600.00	5,600.00
1 inch	14,000.00	14,000.00
1 1/2 inch	28,000.00	28,000.00
2 inch	44,800.00	44,800.00
3 inch	84,000.00	84,000.00
4 inch	140,000.00	140,000.00
Food Service Establishment (FSE) Registration Fee	100.00	100.00
Food Service Reinspection Fee	70.00	70.00
<b>SHERIFF</b>		
Fingerprinting	10.00	10.00
Incident Reports	5.00	5.00
False Alarm Fee		
First False Alarm	0.00	0.00
Second False Alarm	0.00	0.00
Third False Alarm	50.00	50.00
Fourth False Alarm	75.00	75.00
Fifth and Subsequent False Alarms	150.00	150.00
<b>STORMWATER</b>		
Stormwater Management Fee	5.40 per month/ERU*	4.50 per month/ERU*
* ERU Impervious Area = 3,200 sq. ft.		
<b>Erosion &amp; Sediment Control Fees for Single Family Residential:</b>		
Disturbed Areas (2,500 sq.ft. - 0.99 Acre (Agreement in lieu of E&SC Plan Permit)	150.00	150.00
Single Family Residential Inspections	300.00	300.00

**ISLE OF WIGHT COUNTY  
UNIFORM FEE SCHEDULE  
FISCAL YEAR 2018-2019**

<b>Fees</b>	<b>Fiscal Year 2017-2018</b>	<b>Fiscal Year 2018-2019</b>
<b>Residential Erosion &amp; Sediment Control and Stormwater Management Surety Bonds</b>		
Disturbed Areas 2,500 - 10,000 sq. ft.	1,000.00	1,000.00
Disturbed Areas (10,000 sq. ft. - 0.49 Acres)	2,000.00	2,000.00
Disturbed Areas (0.50 Acres - 0.99 Acres)	3,000.00	3,000.00
Disturbed Areas greater than 1 acre	surety estimate worksheet required	surety estimate worksheet required
<b>Commercial Erosion &amp; Sediment Control and Stormwater Surety Bonds</b>		
All cases (\$2000 min.)	surety estimate worksheet required	surety estimate worksheet required
<b>Erosion &amp; Sediment Control Inspection Fees for Commercial/Non-Residential:</b>		
Disturbed Areas (2,500 - 9,999 sq. ft.)	400.00	400.00
Disturbed Areas (10,000 sq. ft. - 0.49 Acres)	600.00	600.00
Disturbed Areas (0.50 Acres - 0.99 Acres)	800.00	800.00
<b>Stormwater Infrastructure Inspection Fees:</b>		
Multi-Family/Commercial/Industrial	Disturbed Area x 400.00/Acre (2,800.00 min/20,000.00 max - also encompasses public water and sewer inspections)	Disturbed Area x 400.00/Acre (2,800.00 min/20,000.00 max - also encompasses public water and sewer inspections)
Subdivisions (Including Linear Projects)	2.5% of total utility construction costs with \$2,800 minimum fee	2.5% of total utility construction costs with \$2,800 minimum fee
<b>VSMP Authority Permit Fees (Includes Plan Review, Admin., Stormwater Inspections, and State GP coverage, if applicable):</b>		
General/Stormwater Management - Small Construction Activity/CBPA Land Disturbing Activity (not subject to GP coverage)/Land Clearing (Single-family detached residential structures within or outside a common plan of development or sale with land disturbance acreage less than 5 acres)	209.00	209.00
Chesapeake Bay Preservation Act Land Disturbing Activities greater than 2,500 sq. ft. and less than 1 Acre (not part of Common Plan, not subject to GP coverage)	290.00	290.00
Small Construction/Land Clearing (Areas within common plans of development or sale with land disturbances less than one acre, except for single family detached residential structures)	290.00	290.00
Small Construction/Land Clearing Activities (1.0 - 5.0 Acres)	2,700.00	2,700.00
Large Construction/Land Clearing Activities (5.0 - 10 Acres)	3,400.00	3,400.00
Large Construction/Land Clearing Activities (10.0 - 50.0 Acres)	4,500.00	4,500.00
Large Construction/Land Clearing (50.0 - 100 Acres)	6,100.00	6,100.00
Large Construction/Land Clearing Activities > 100 Acres	9,600.00	9,600.00

**ISLE OF WIGHT COUNTY  
UNIFORM FEE SCHEDULE  
FISCAL YEAR 2018-2019**

<b>Fees</b>	<b>Fiscal Year 2017-2018</b>	<b>Fiscal Year 2018-2019</b>
<b>Annual Permit Renewal Fees:</b>		
General/Stormwater Management - Small Construction Activity/CBPA Land Disturbing Activity (not subject to GP coverage)/Land Clearing (Single-family detached residential structures within or outside a common plan of development or sale with land disturbance acreage less than 5 acres)	50.00	50.00
Land Disturbing Permit Maintenance for disturbance less than 1.0 Acre	50.00	50.00
Small Construction/Land Clearing Activities < 1.0 Acre (Common Plan of development except for single family detached residential structures)	50.00	50.00
Small Construction/Land Clearing Activities 1.0 Acre - 5.0 acres	400.00	400.00
Large Construction/Land Clearing Activities 5.0 Acres - 10.0 Acres)	500.00	500.00
Large Construction/Land Clearing Activities 10.0 - 50.0 Acres	650.00	650.00
Large Construction/Land Clearing Activities 50.0 - 100.0 Acres)	900.00	900.00
Large Construction/Land Clearing Activities > 100 Acres	1,400.00	1,400.00
<b>General Permit Modification and Review Fees:</b>		
General/Stormwater Management - Small Construction Activity/CBPA Land Disturbing Activity (not subject to GP coverage)/Land Clearing (Single-family detached residential structures within or outside a common plan of development or sale with land disturbance acreage less than 5 acres)	20.00	20.00
Small Construction/Land Clearing Activities < 1.0 Acre (includes Common Plan of Development except for single family detached residential structures)	20.00	20.00
Small Construction/Land Clearing Activities 1.0 Acre - 5.0 acres	200.00	200.00
Large Construction/Land Clearing Activities 5.0 Acres - 10.0 Acres)	250.00	250.00
Large Construction/Land Clearing Activities 10.0 - 50.0 Acres	300.00	300.00
Large Construction/Land Clearing Activities 50.0 - 100.0 Acres)	450.00	450.00
Large Construction/Land Clearing Activities > 100 Acres	700.00	700.00
Large Construction/Land Clearing Activities 50.0 - 100.0 Acres)	450.00	450.00
Large Construction/Land Clearing Activities > 100 Acres	700.00	700.00

**ISLE OF WIGHT COUNTY  
UNIFORM FEE SCHEDULE  
FISCAL YEAR 2018-2019**

<b>Fees</b>	<b>Fiscal Year 2017-2018</b>	<b>Fiscal Year 2018-2019</b>
<b>Miscellaneous Fees:</b>		
Technology Fee	5% of all permit related fees	5% of all permit related fees
Commercial Re-inspection Fees (for failed inspections)	125.00	125.00
Residential Re-inspection Fees (for failed inspections)	50.00	50.00
1 to 10 pages	30.00	30.00
11 to 30 pages	45.00	45.00
31 or more pages	70.00	70.00
Storm Drain Medallions (each, includes one Liquid Nails)	3.00	5.00
County Land Disturbance Permit	0.00	0.00
<b>TOURISM</b>		
Guided Group Tours	\$85 large bus/\$45 small bus	\$85 large bus/\$45 small bus
Individual Guided Tours	5.00 (w/20.00 minimum)	5.00 (w/20.00 minimum)
Feature Box on Website Homepage	150.00 per month (3 month minimum)	150.00 per month (3 month minimum)
Rack Card Design Fee	75.00	0.00
Restaurant Week	95.00	95.00
Olden Days Booth Fee	75.00	75.00
Parade Entry Fee	20.00	20.00
Visitor Center Panel	100.00	100.00
<b>TREASURER</b>		
Return checks	50.00	50.00
Certified Mail Fees	5.75	6.73
Tax Liens	30.00	30.00
Warrant in Debt	30.00	30.00
Distress Seizure	35.00	35.00
90 Day Late Fee	30.00	30.00
Set off Fee	25.00	25.00

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

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## **POLICY PURPOSE**

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

### **1.01 Policy Goals**

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

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

### **1.02 Policy Implementation and Coordination**

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

### **1.03 Review and Revision**

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



COUNTY OF ISLE OF WIGHT, VIRGINIA  
FINANCIAL POLICIES

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## REVENUES

### 2.01 Revenue Diversification

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

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

### 2.02 Fees and Charges

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

### 2.03 Revenue Collections

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

### 2.04 Use of Fund Balance

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

### 2.05 Restricted Revenue

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

COUNTY OF ISLE OF WIGHT, VIRGINIA  
FINANCIAL POLICIES

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## BUDGET

### **3.01 Balanced Budget**

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

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

### **3.02 Use of Current Revenues to Support Current Expenditures**

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

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

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

### **3.04 Review of Fees and Charges**

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

### **3.05 Revenue and Expenditure Projections**

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

### **3.06 Budget Performance Monitoring**

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

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**3.07 Maintenance of Capital Assets**

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

**3.08 Fund Balance Levels**

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

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

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

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

**3.09 Funding Flow**

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

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## CAPITAL IMPROVEMENT PLANNING

### 4.01 Capital Improvement Plan

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

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

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

### 4.02 Pay-As-You-Go Capital Improvement Funding

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

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

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## **DEBT**

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

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

### **5.01 Revenue Anticipation Notes (RANS)**

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

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

### **5.02 Bond Anticipation Notes (BANS)**

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

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

### **5.03 Letters of Credit**

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

### **5.04 Lease Purchase Obligations**

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

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### 5.05 Public Private Partnerships

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

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

### 5.06 Compliance with Legal Requirements

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

### 5.07 Debt Ratio Policy Limitations

#### Ceiling

#### **Debt as a Percentage of Assessed Value**

**4%**

This ratio indicates the relationship between the County's debt and the total taxable value of real and personal property in the County. It is an important indicator of the County's ability to repay debt, because property taxes are the source of the County's revenues used to repay debt. A small ratio is an indication that the County will be better able to withstand possible future economic downturns and continue to meet its debt obligations.

#### **Debt as a Percentage of General Government Expenditures**

**12%**

This ratio is a measure of the County's ability to repay debt without hampering other County services. A smaller ratio indicates a lesser burden on the County's operating budget. The numerator shall include debt that is not self-supporting from a user fee or designated revenue stream. A self-supporting revenue stream is defined as a revenue stream that provides coverage of all debt service obligations without

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

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

### **5.08 Long Term Debt Policy**

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

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

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

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

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

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

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

### **5.09 Bond Structure**

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

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



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

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

#### **5.10 Variable Rate Debt**

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

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

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

#### **5.11 Refinanced Outstanding Debt**

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

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

### **5.12 Methods of Issuance**

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

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

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

### **5.13 Bond Insurance**

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

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

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

### **5.14 Use of Special Districts**

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

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

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

### **5.15 Debt Service Reserves**

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

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**5.16 Underwriter Selection**

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

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

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

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

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

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

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

**Evaluation of Underwriter Performance.** The County will evaluate each bond sale after completion to assess the following: costs of issuance including underwriters' compensation, pricing of the bonds in terms of the overall interest cost and on a maturity-by-maturity basis, and the distribution of bonds and sales credits.

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

**Syndicate Policies.** For each negotiated transaction, the Director of Finance will prepare syndicate policies that will describe the designation policies governing the upcoming sale. The Director of Finance

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shall ensure receipt of each member's acknowledgement of the syndicate policies for the upcoming sale prior to the sale date.

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

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

### **5.17 Consultants**

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

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

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

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

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

### **5.18 County Financial Disclosure**

The County is committed to full and complete financial disclosure, and to cooperating fully with rating agencies, institutional and individual investors, County departments, and the general public to share clear,

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comprehensive, and accurate financial information. The County is committed to meeting secondary market disclosure requirements on a timely and comprehensive basis.

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## **DEBT POST-ISSUANCE COMPLIANCE**

### **6.01 Purpose**

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

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

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

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

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

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**6.02 General Policy and Procedures**

Section 1. Compliance Officer.

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

Section 2. General Responsibilities of Compliance Officer.

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

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

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



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

Section 4. Compliance Checklist.

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

**6.03 Post-Issuance Tax Compliance**

Section 1. Arbitrage. The Compliance Officer shall:

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

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

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

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

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

Section 2. Private Business Use Restrictions.

The Compliance Officer shall:

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

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

Section 3. Reissuance.

The Compliance Officer shall:

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

**6.04 Continuing Disclosure Requirements and Other Covenants**

Section 1. The Compliance Officer shall:

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

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

**6.05 Record Retention**

Section 1. The Compliance Officer shall:

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

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

Section 2. Record Retention Duration and Format.

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

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**ATTACHMENT A**

**POST-ISSUANCE COMPLIANCE CHECKLIST**

**Name of Issue:** \_\_\_\_\_

**Issue Date:** \_\_\_\_\_

**Review Date:** \_\_\_\_\_

- General Procedure
  - If different persons are responsible for different aspects of post-issuance compliance for this issue of Obligations, for example the investment of the proceeds and the expenditure of bond proceeds on projects, has the Compliance Officer coordinated record-keeping and review?
  - Has this issue of Obligations been entered on the Outstanding Debt Schedule? Is the information current?
  - Has the County obtained and does it still have the closing transcript for this issue of Obligations assembled by the County's bond counsel?
  - Has the Compliance Calendar been updated to reflect the due dates and other pertinent information for this issue of Obligations?
- Record Retention
  - General Recordkeeping
    - Is the County maintaining copies of the following?
      - Federal tax or information returns
      - Audited financial statements
      - Trustee or paying agent statements regarding the bond financing
      - Records of investment of bond proceeds and earnings
      - Correspondence related to the bond financing
      - Reports of any IRS examinations of your entity or bond financings
      - Investment contracts
      - Credit enhancement transactions
      - Financial derivatives
      - Bidding of financial products
  - Expenditures and Assets
    - Is the County maintaining copies of the following?
      - Records documenting the allocation of proceeds and other available amounts to expenditures for Financed Property and bond issuance costs, including requisitions, draw schedules, draw requests, invoices, bills and cancelled checks
      - Contracts entered into for the construction, renovation or purchase of Financed Property

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



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- Arranged for the timely computation of rebate and yield reduction payment liability (normally at five-year intervals) and, if payable, for the timely filing of Form 8038-T and payment of such liability?
- Reissuance—Does the County have documentary evidence that it has
  - Identified any post-issuance changes to terms of the Obligations which could be treated as a current refunding of “old” Obligations by “new” Obligations, which is often referred to as a “reissuance?”
  - Confirmed whether any “remedial action” in connection with a “change of use” must be treated as a “reissuance?”
- Remedial Action—Does the County have documentary evidence that it has monitored the use of the proceeds of this issue of Obligations and the use of the Financed Property and, if there is or will be Private Business Use or unqualified use, that the County has or will undertake remedial action under the applicable provisions of the Code and Treasury Regulations, including, without limitation, redemption or defeasance of the Obligations or the expenditure of any disposition proceeds on other qualifying projects?

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**ATTACHMENT B**

**DEFINITIONS OF PRIVATE BUSINESS USE AND RELATED TERMS**

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

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

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

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

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

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

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

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

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

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

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FINANCIAL POLICIES**

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**ATTACHMENT C**

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

**FORM 1 - ANNUAL TAX CERTIFICATION OF DEPARTMENT DIRECTOR**

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

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

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

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

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

1. No portion of the Department Property was titled to or owned by any nongovernmental person and there are no current plans to transfer the title to or ownership of any Department Property to any nongovernmental person. Yes\_\_\_ No\_\_\_ If no, please describe and include any pertinent agreements or documents:\_\_\_\_\_.
2. No portion of the Department Property is or will be treated by any nongovernmental person as depreciable for federal income tax purposes. Yes\_\_\_ No\_\_\_ If no, please describe and include any pertinent agreements or documents:\_\_\_\_\_.
3. No portion of the Department Property is being used by a nongovernmental person pursuant to a lease, an incentive payment contract or a take-or-pay or other output-type contract. Yes\_\_\_ No\_\_\_ If no, please describe and include any pertinent agreements or documents:\_\_\_\_\_.

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

Yes\_\_\_ No\_\_\_ If no, please describe and include any pertinent agreements or documents:\_\_\_\_\_.

Date: \_\_\_\_\_, \_\_\_\_\_

By: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Title: \_\_\_\_\_

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

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**ATTACHMENT C  
FORM 1 - APPENDIX A**

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

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

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

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

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**ATTACHMENT C**

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

**FORM 2 - ANNUAL TAX CERTIFICATION OF DEPARTMENT DIRECTOR**

**[ISLE OF WIGHT PUBLIC SCHOOLS]**

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

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

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

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

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

1. No portion of School Board Property was titled to or owned by any nongovernmental person and there are no current plans to transfer the title to or ownership of any School Board Property to any nongovernmental person. Yes\_\_\_ No\_\_\_ If no, please describe and include any pertinent agreements or documents:\_\_\_\_\_.
2. No portion of School Board Property is or will be treated by any nongovernmental person as depreciable for federal income tax purposes. Yes\_\_\_ No\_\_\_ If no, please describe and include any pertinent agreements or documents:\_\_\_\_\_.

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

Yes\_\_\_ No\_\_\_ If no, please describe and include any pertinent agreements or documents:\_\_\_\_\_.

Date: \_\_\_\_\_, \_\_\_\_\_

By: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Title: \_\_\_\_\_



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**ATTACHMENT C  
FORM 2 - APPENDIX A**

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

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

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

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

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**ATTACHMENT D**

**CONTINUING DISCLOSURE CHECKLIST**

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

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

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

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

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

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

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**UTILITY FUND FINANCIAL POLICIES**

**7.01 Independence**

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

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

**7.02 Unrestricted Cash and Long Term Investments Balance**

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

**7.03 Amortization**

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

**7.04 Debt Service Coverage Ratio**

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

**7.05 Asset Replacement and System Extension**

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

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

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**GLOSSARY**

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

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

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

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

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

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

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

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

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

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

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

## COUNTY OF ISLE OF WIGHT, VIRGINIA FINANCIAL POLICIES

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## COUNTY OF ISLE OF WIGHT, VIRGINIA FINANCIAL POLICIES

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

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

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

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

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

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

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

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

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

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

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

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



## GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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


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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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



**Fund Balance** - The accumulation of excess revenues over expenditures.

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

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

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

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

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

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

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

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


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

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

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

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

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



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

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

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

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



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# ISLE OF WIGHT COUNTY, VIRGINIA

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COVER PHOTO OF THE PAGAN RIVER BY AILEE FAREY