ISLE OF WIGHT COUNTY, VIRGINIA

LOCAL ROOTS, GLOBAL REACH

ADOPTED OPERATING & CAPITAL BUDGET



FISCAL YEAR 2019-2020









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GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

County of Isle of Wight

Virginia

For the Fiscal Year Beginning

July 1, 2018

Christopher P. Morrill

Executive Director

Local Roots, Global Reach

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Isle of Wight County
FY 2019-20 Operating & Capital Budget

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COUNTY ADMINISTRATOR'S MESSAGE

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ISLE OF WIGHT COUNTY, VIRGINIA

The Honorable Board of Supervisors
Isle of Wight County, Virginia

Honorable Members of the Board:

I am pleased to submit the FY 2019-20 adopted 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 2019-20 budget is notable for the fact that for the sixth 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 also remain at $1.75.

Although the real estate tax rate is proposed to remain at $.85, the increase in assessments will generate additional revenue due to higher assessed values for real estate. Countywide, real estate values increased 4.4%, however, individual increases can vary significantly. The increase in revenue above the state-allowed 1% is approximately $1,293,000 or $0.027/$100 in valuation. This number will change as taxpayers file appeals for review of their assessments. One penny of real estate tax is expected to generate $479,000.

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 $79,167,460. The largest source of these funds is from General Property taxes ($57.9 million) or 73% of the budget. The largest uses of County funds are for Education ($27.5 million, 35%), Public Safety ($11.8 million, 15%), and Debt Service ($12.0 million, 15%). 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.

P. O. Box 80
17090 Monument Circle
Isle of Wight, VA 23397
(757) 365-6204
www.co.isle-of-wight.va.us

Revenue Highlights

Real Property Taxes – Housing starts in CY2018 dropped compared with CY2017. There were 158 housing starts in 2018 compared to 172 in 2017; however, commercial development and construction has been nonexistent. Condos and townhouses are representing a larger percentage of the total new housing starts. During the first two months of 2019, condos/townhouses represented nearly two-thirds of all new home permits. A 1.4% change in assessments is forecast for FY 2020 with revenue growth of $546,000 for new construction. A 4.4% increase in assessments due to reassessments is expected to generate new revenue of $1,640,000.

Personal Property – Motor Vehicles – The value of used motor vehicles grew by a healthy 2.9% in 2019 according to J.D. Power. Used vehicle values represent 85% of the county's vehicle values. The taxable fleet in Isle of Wight County is composed of 57% trucks and 43% cars. In 2018, the median sale price of new trucks in Isle of Wight County was $35,476 compared with new cars at $24,900. A 6.7% growth is forecast for FY 2020 with revenue growth of $560,000.

Machinery & Tools Tax – Modest growth in the amount of 1% of assessments for the M&T tax is expected to generate an additional $352,000.

Public Service Corporation Taxes – Public Service assessments are adjusted annually based on the real estate sales ratio as determined by the Department of Taxation. As real estate sale prices exceed assessments, the county's sales ratio declines. Last year, our public service revenue decreased 7%. It is anticipated that the assessments will decline 10% in the next fiscal year which will result in a revenue decrease of $153,000.

Meals Tax – The meals tax has increased each year since the recession of 2007 began with the one exception in 2014 when the revenue was unchanged from 2013. The 2018 reporting period increased 15% over the previous period and 2017 experienced growth of 8% over the previous year. This growth is strong and a 19% increase or $90,000 is forecast for FY20.

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. We also plan to begin monthly billing for utilities which will help our citizens with their household budgeting.

Expenditure Highlights

Public Schools – There is an increase of $1,048,106 in local funds for the Isle of Wight County Public Schools. A $948,106 increase is proposed for the operating budget and a $100,000 increase is proposed for the capital maintenance fund. $715,830 is also included in debt service 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 lease purchasing 8 new vehicles. The new E911 radio system is complete and will be under warranty until April 2020. Three months of maintenance cost for the new system has been included in the E911 budget.

Assessment – A $202,000 decrease is due to the completion of the general re-assessment of real estate for FY 20. Gerald Gwaltney and I are proposing level funding of $102,000/year for reassessment costs with the funds to be placed in a reserve fund to avoid a large increase for the next reassessment.

Fire and Rescue Response – In response to requests from the Fire Rescue Association, the State funding for Aid to Localities has been placed back in the individual Volunteer Fire Department budgets. $16,800 has been included in each budget on a reimbursement basis. Another priority for the Association was equity among all departments for Workers Compensation and Accident and Sickness Supplemental insurance. All departments will now have the same coverage with no increase in the overall cost to the County.

Public Works – Tipping fees for disposal of the County's solid waste dropped to $57/ton which resulted in savings, however, an increase in the volume of solid waste resulted in an increase of $61,500. An increase in part-time staff will also allow us to staff the Jones Creek Refuse and Recycling Center with 2 staff each day

Debt Service – Debt service payments have stabilized and will gradually start declining in FY21. Our total debt payments in FY20 will be $12.0 million. $7.5 million of the payments will be principal.

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 2% general wage increase to keep us from falling behind our peer jurisdictions as we compete for the best and brightest.

The County Health Plan experienced an increase of 4.5% in total costs. Given the salary increase that is proposed, we are continuing the same County/Employee cost sharing plan for health insurance established last year. Employee premiums for FY20 will include an average of up to 3% increase in health insurance costs for the base health plan (Key Advantage 500 with Comprehensive Dental).

Fleet Upgrades

In addition to new vehicles for the Sheriff's department, a total of 9 other vehicles are proposed to replace aging or high mileage vehicles in the following departments: Public Works, Emergency Services, Information Technology, and Public Utilities.

Capital Budget

Consistent with the Board's adoption of the FY2019-28 Capital Improvements Program, a Capital Budget of $6.0 million is included to move various capital projects forward. Significant capital expenditures include HVAC upgrades at Smithfield High School and planning for renovations to Hardy Elementary School ($1.95 million); and construction of a new Route 10 water line ($2.1 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, Stephanie Humphries, and Teresa Morgan for organizing the budget requests and preparing countless budget scenarios. This has truly been a team effort.

Sincerely,



Randy Keaton
County Administrator

COUNTY ORGANIZATION AND INFORMATION

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ISLE OF WIGHT

COUNTY, VIRGINIA

ISLE OF WIGHT COUNTY

Board of Supervisors

FY2019-20



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



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



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



Rudolph Jefferson
Hardy District
Term: 12/31/21



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.

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Long-Term Financial Plan

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.

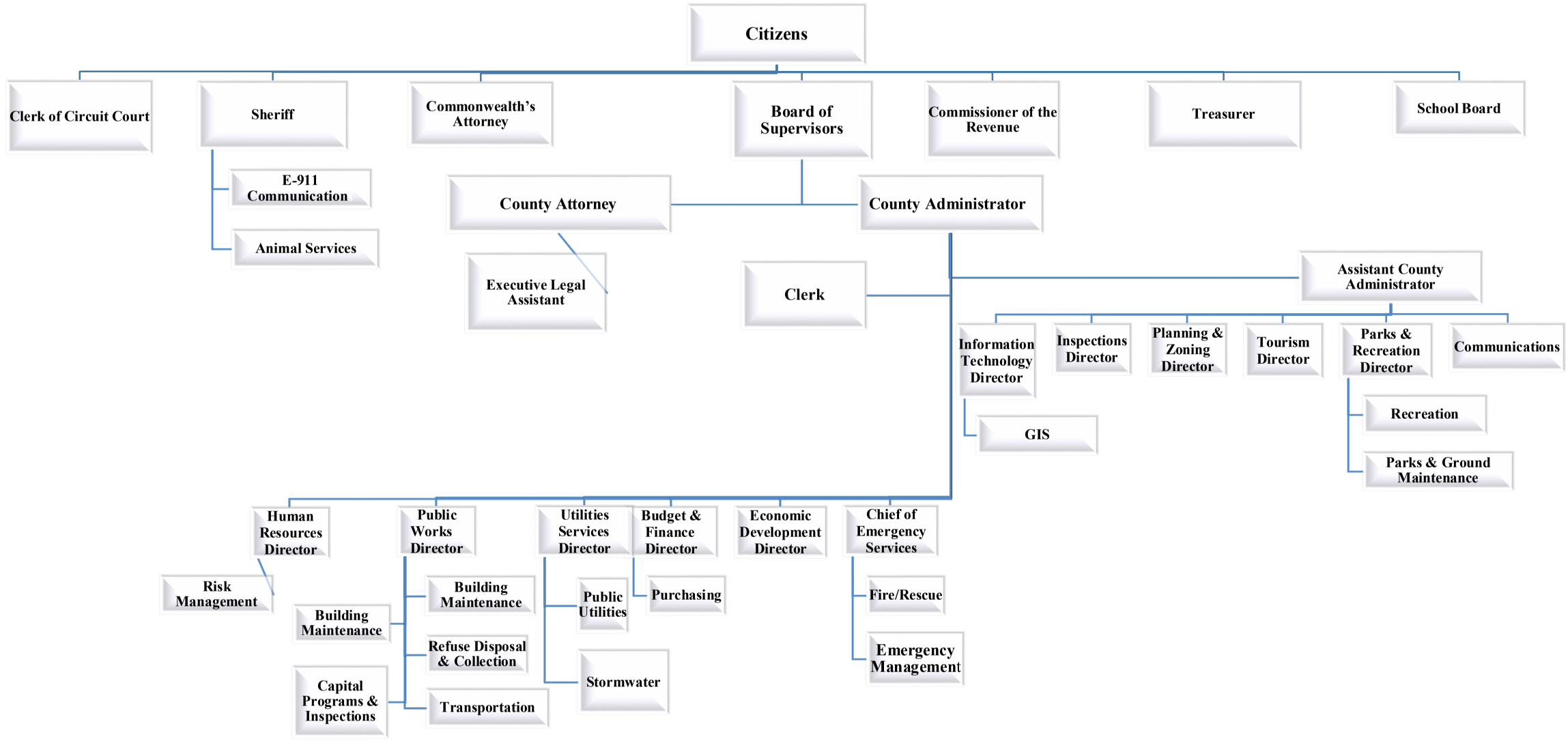
6. Develop a Courthouse/Government Center amenity, as funding allows, such as a gazebo or sheltered area for outdoor use by staff members.

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

Organizational Chart FY2019-20



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COUNTY, VIRGINIA

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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,

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.



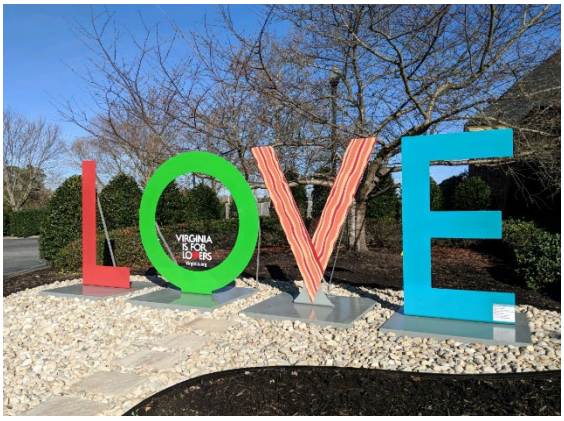
Farms of Isle of Wight County

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

Smithfield Fresh Meats Corporation
Isle of Wight County School Board
Green Mountain Coffee Roast Inc.
County of Isle of Wight
International Paper Company
Food Lion
Smithfield Support Services Corp
CR England Inc
Cost Plus Inc
Smithfield Foods
Packers Sanitation Service Inc
Tak Investments Holding LLC
Riverside Regional Medical Center
Peninsula Metropolitan YMCA
Isle of Wight Academy
Town of Smithfield
Americare Plus

Source: Virginia Employment Commission

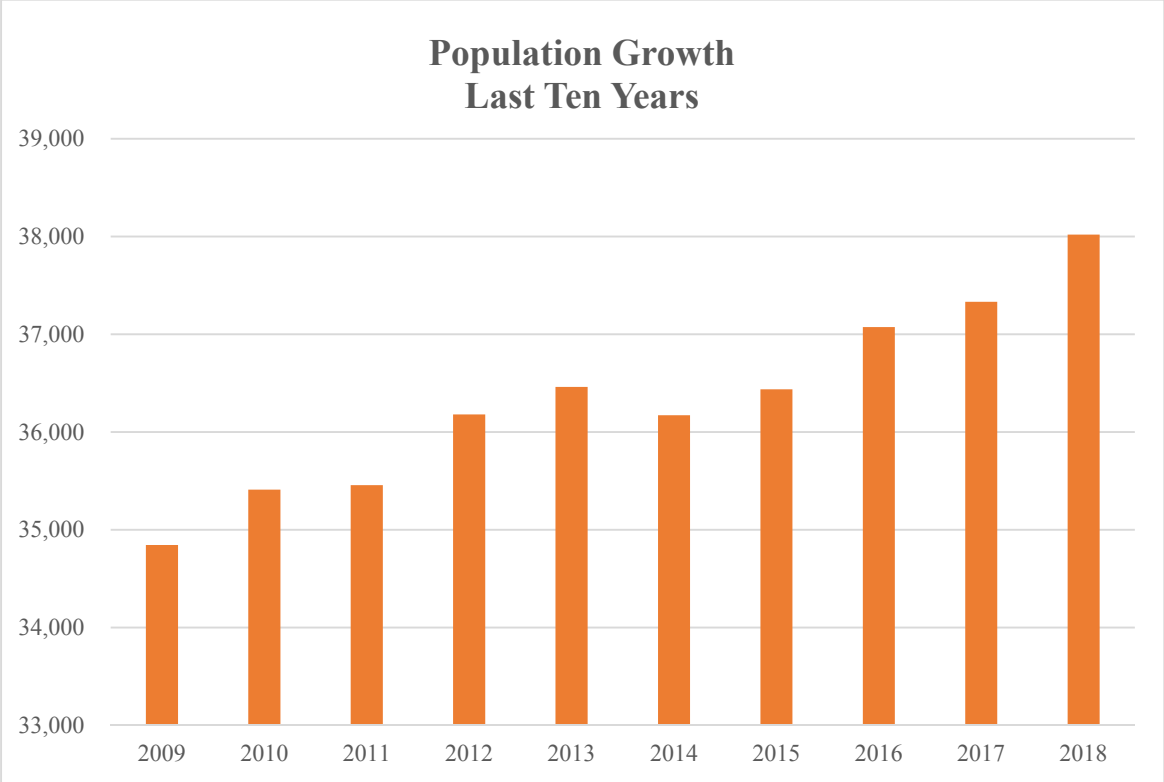
Employment by Industry

	Employees	%
Manufacturing	3,529	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%
Public Sector		
Government (Federal , State, Local)	1,462	14.0%

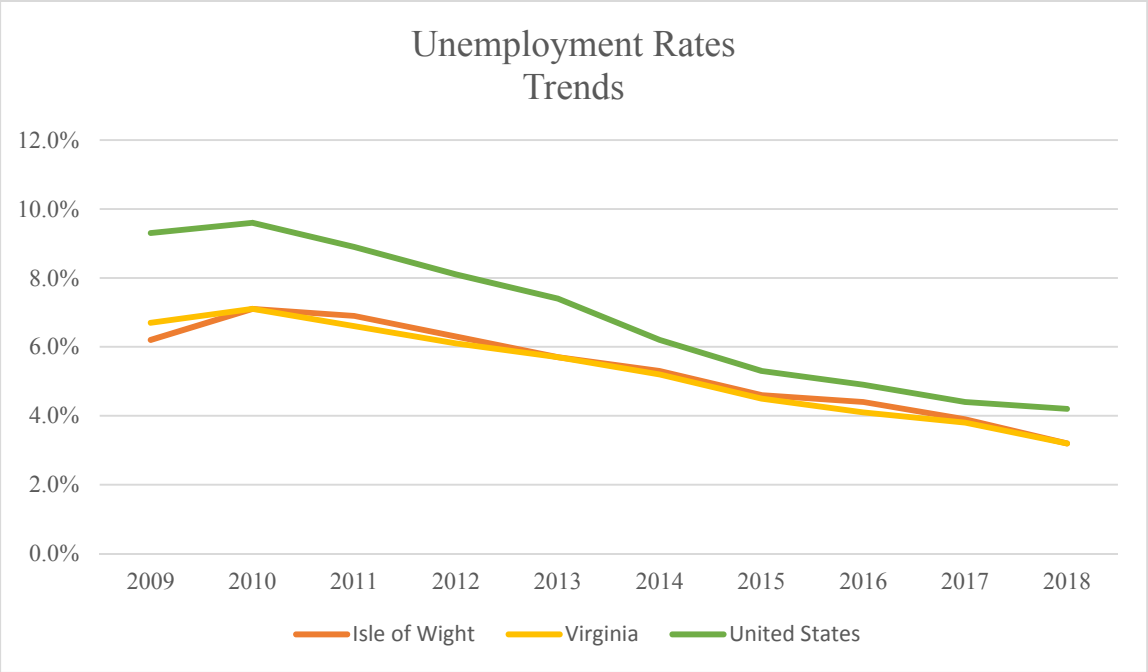
COMMUNITY PROFILE

Principal Real Estate Taxpayers

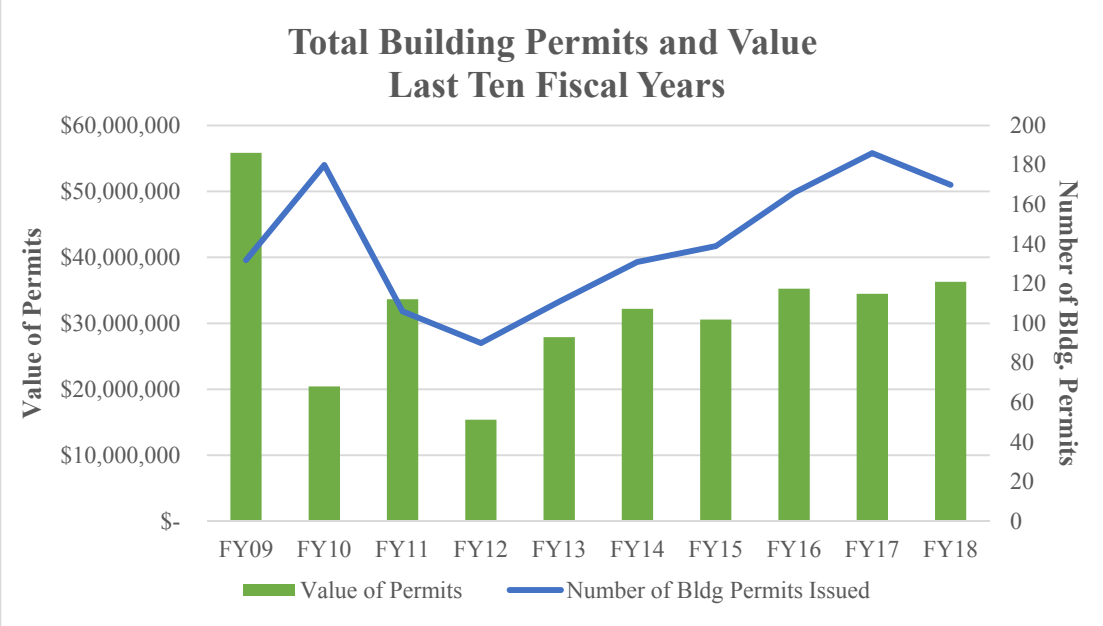
	Assessed Value	Percent of Total Assessed Value
International Paper	$111,010,800	2.27%
FBCP LLC	49,449,400	1.01%
Smithfield Foods	42,454,400	0.87%
Smithfield Farmland Corp	31,254,700	0.64%
Eagle Harbor Apartments, LP	25,555,300	0.52%
Eagle Harbor West LLC	25,000,000	0.51%
Green Mountain Coffee Roasters	18,829,800	0.38%
Eagle Harbor Apartments II, LP	16,427,700	0.34%
LDI Virginia LLC	14,752,000	0.31%
Sentara Healthcare	14,669,700	0.30%



COMMUNITY PROFILE

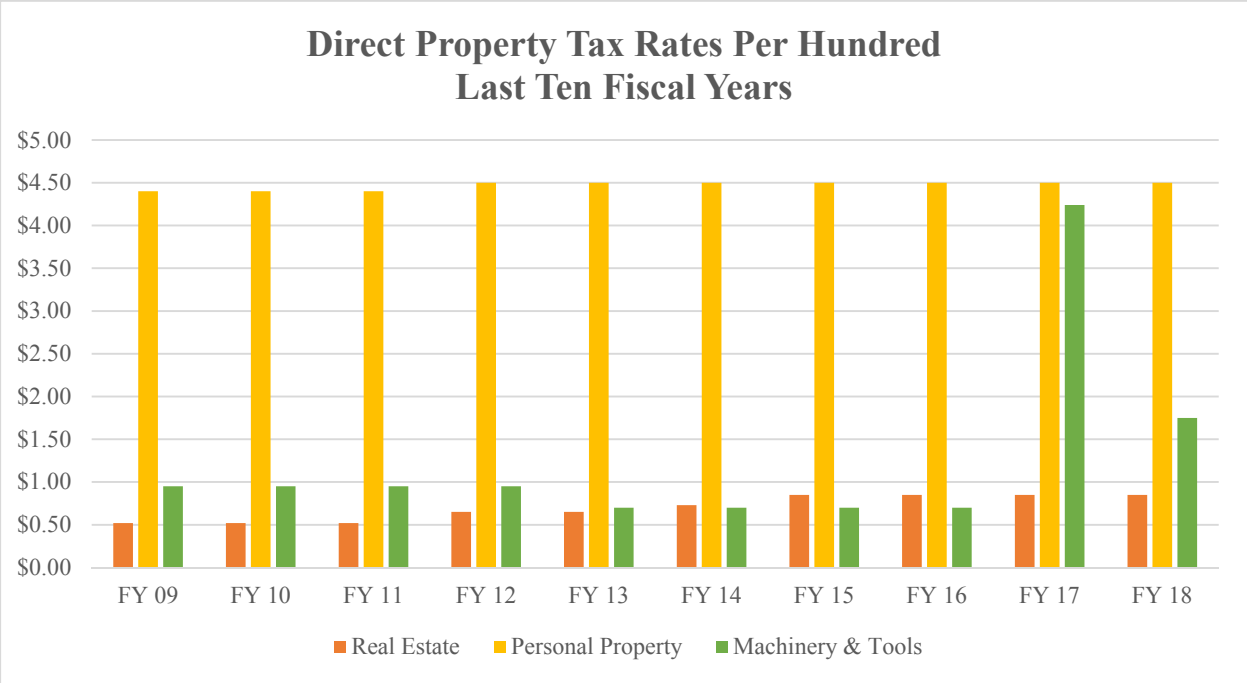


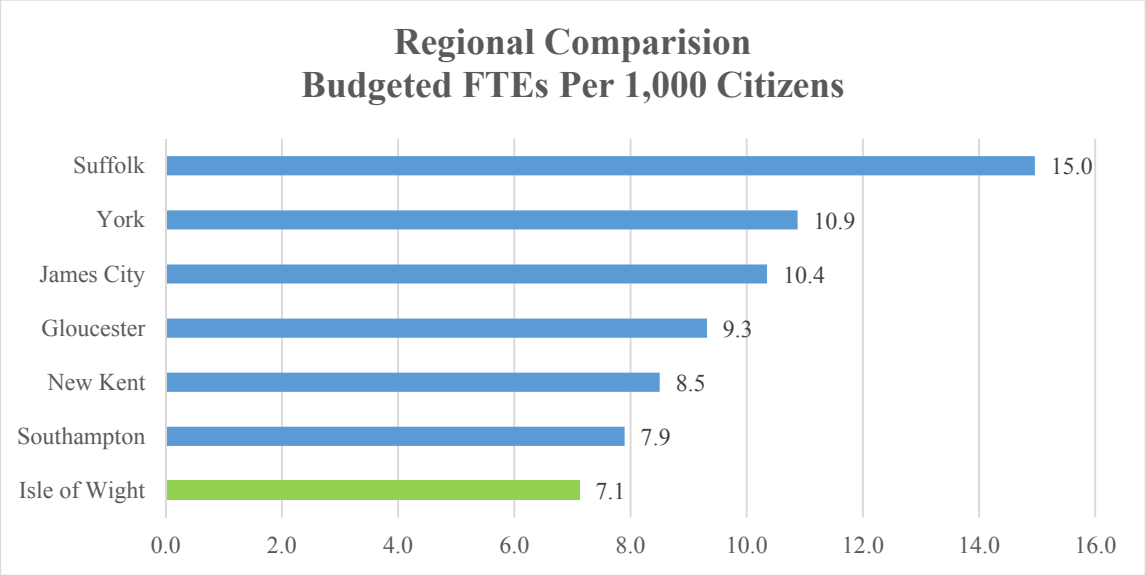
Source: Virginia Employment Commission



Source: Comprehensive Annual Financial Report, FY 2018

COMMUNITY PROFILE





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

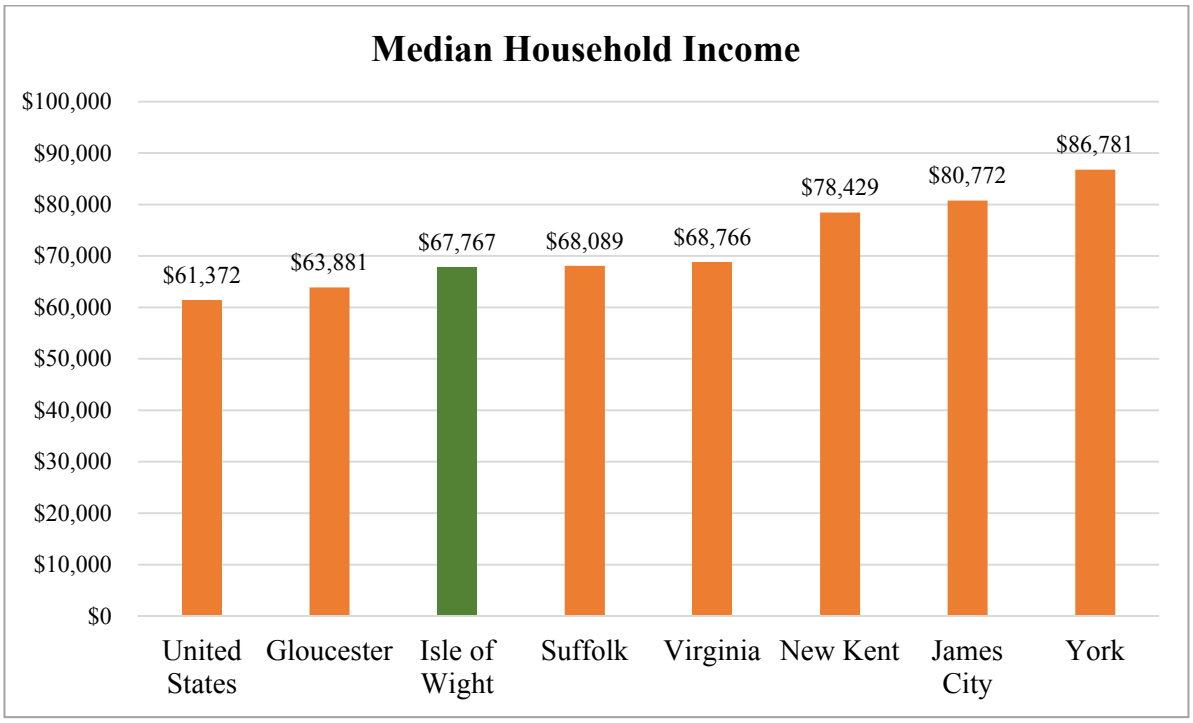


Source: Operating Budgets, Gloucester, Surry, York, Southampton, James City, New Kent, Isle of Wight, Franklin, Suffolk, Avg. Hampton Roads – Operating Budgets of All Cities and Counties in Hampton Roads

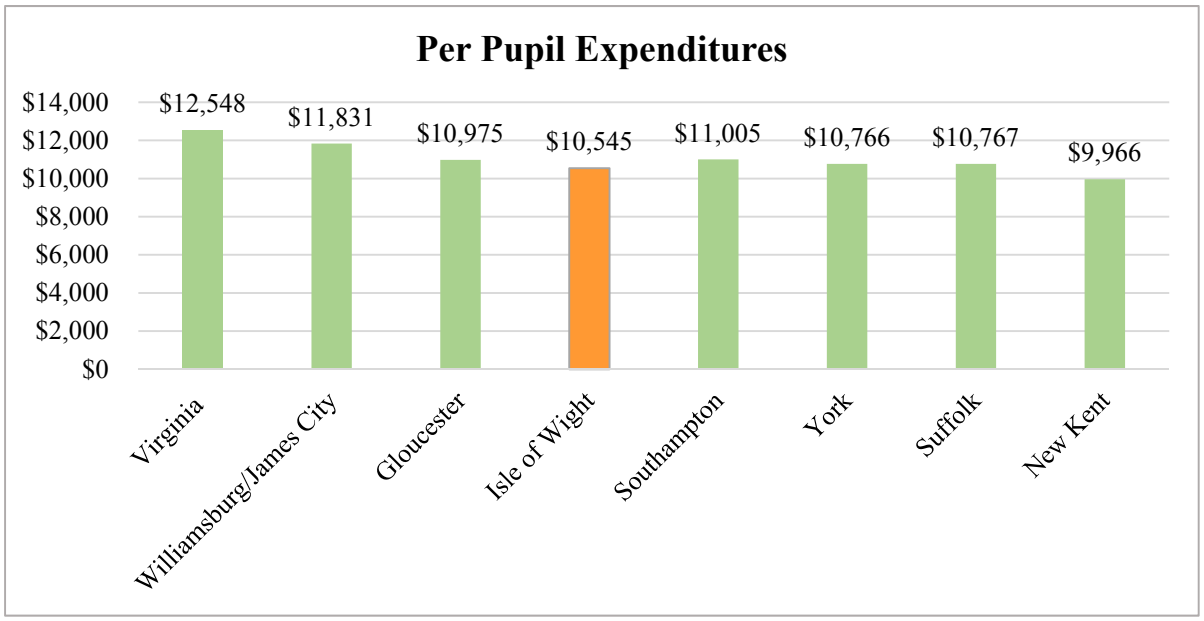


Source: Operating Budgets, Gloucester, York, James City, Suffolk, Isle of Wight, Franklin,

COMMUNITY PROFILE



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



Source: Virginia Department of Education

BUDGET DOCUMENT OVERVIEW

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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 30th of the following year. The budget process is designed to include an analysis of each department's budget and to allocate resources across departmental programs based on the strategic plans, goals and directives of the Board of Supervisors. Each activity, program, and service that is funded is evaluated by the County Administrator, a Budget Committee consisting of appointees made by the County Administrator, and the Board of Supervisors.

Long and Short Term Strategic Planning:

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

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

Annual Five-Year Budget Forecast:

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

Development of the Annual Capital Improvements Plan (CIP)

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

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

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

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

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

The County Administrator's budget committee holds a planning meeting in November to create the budget work plan and calendar with oversight responsibility assigned to the Assistant 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 annual budget for educational purposes by May 15th or within 30 days of the receipt by the county of the estimates of state funds, whichever is later. Prior to July 1, the Board of Supervisors makes its final revisions to the proposed budget and adopts the budget by ordinance.

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

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

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

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

FY 2019-20

Isle of Wight Budget Development Calendar

December 10, 2018	Budget Packages Distributed to Departments
January 17, 2019	Departmental & Agency Budget Requests Due
February – March 2019	County Administrator's Budget Development & Review Meetings
April 4, 2019	County Administrator's Proposed Budget Presented to the Board of Supervisors & Budget Work Session
April 11, 2019	Board of Supervisors Budget Work Session
April 18, 2019	Board of Supervisors Public Hearing
April 25, 2019	Board of Supervisors Budget Work Session
May 2, 2019	Board of Supervisors Budget Work Session
May 9, 2019	Adoption of County Budget & Ordinances

COUNTY FINANCIAL STRUCTURE

Description of Account Structure

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

Governmental Funds	Governmental Funds are those through which most governmental functions of the County are financed.
General Fund	The General Fund is the primary operating fund of the County and is used to account for all financial transactions and resources except those required to be accounted for in another fund. Revenues are derived primarily from property and other local taxes, state and federal distributions, licenses, permits, charges for services, and interest income. A significant part of the General Fund's revenues is transferred to other funds and component units, principally to finance the operations of Isle of Wight Public Schools.
Capital Projects Fund	The Capital Projects Fund accounts for financial resources used for the acquisition or construction of major capital facilities and equipment (other than those financed by proprietary fund types).
Component Unit	A legally separate, tax-exempt entity, with financial dependency on the County.
School Operating Fund	The School Operating Fund accounts for the activities of the Isle of Wight County Public School System. It is used account for all financial resources except those required to be accounted for in another fund. Revenues are derived from state and federal sources and an annual appropriation from the County.
Special Revenue Funds	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.

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

COUNTY FINANCIAL STRUCTURE

Basis of Budgeting/Accounting

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

- The budget is prepared on a "zero base".
- Prior to March 30, the County Administrator submits to the Board of Supervisors a proposed operating and capital budget for the fiscal year commencing the following July 1. The operating and capital budget includes proposed expenditures and the means of financing them.

- Public Hearings are conducted to obtain citizen comments.

- Prior to June 30, the budget is legally enacted through passage of an Appropriations Ordinance. The Appropriations Ordinance places legal restrictions on expenditures at the department level or category level. The appropriation for each department or category can be revised only by the Board of Supervisors. The County Administrator is authorized to transfer budgeted amounts within specified funds established. The School Board is authorized to transfer budgeted amounts within the school division's categories.

- Formal budgetary integration is employed as a management control device during the year for the General Fund, Special Revenue, Enterprise, and Internal Service Funds (except School Funds). The School Operating Fund is integrated only at the level of legal adoption.

- All budgets are adopted on a basis consistent with generally accepted accounting principles. Appropriations lapse on June 30.

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

The governmental-wide financial statements for governmental and special revenue funds are reported using the economic resources measurement focus and the modified accrual basis of accounting, as are the enterprise and internal service funds. Revenues are recognized to the degree that they are available to finance expenditures of the current fiscal period. Revenues 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

Captial 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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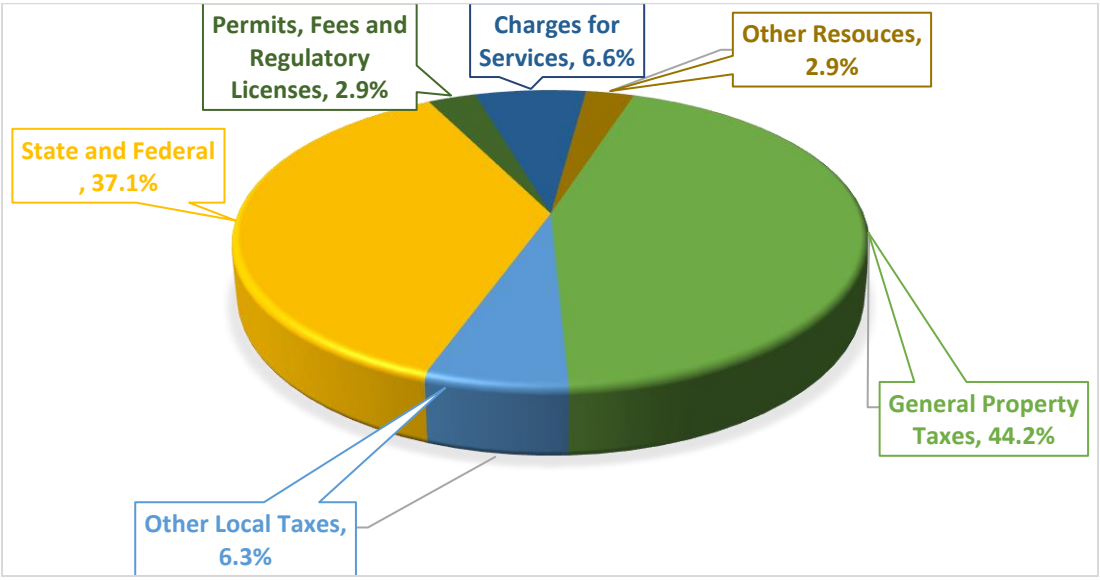
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Isle of Wight County
Adopted FY 2019-20 Operating and Capital Budget
Annual Operating and Capital Budget by Fund

		Budget 2018-19		Adopted 2019-20	% Change
General Fund	$	74,460,860	$	79,167,460	6.3%
Capital Projects Fund		5,312,462		6,011,200	13.2%
Grants Fund		293,341		42,000	-85.7%
Emergency 911 Fund		1,395,820		1,515,916	8.6%
County Fair Fund		354,158		428,850	21.1%
Social Services Fund		3,591,444		4,483,836	24.8%
Children's Services Act Fund		404,353		404,568	0.1%
Technology Services Fund		1,149,368		1,293,115	12.5%
Risk Management Fund		713,059		767,126	7.6%
Public Utility Fund		8,820,520		9,170,379	4.0%
Stormwater Management Fund		1,334,376		1,381,376	3.5%
School Funds		62,769,124		65,279,006	4.0%
Total All Funds	$	160,598,885	$	169,944,832	5.8%

Where Does the Money Come From?

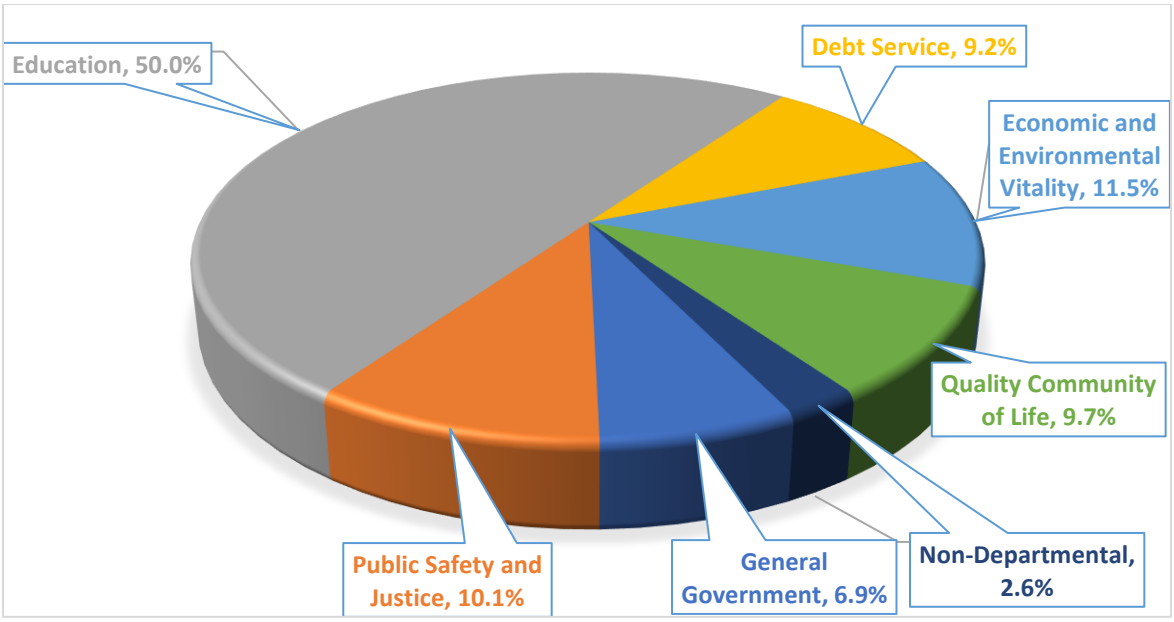
The chart below illustrates that Isle of Wight County revenues come from a variety of sources including Property Taxes, Other Local Taxes, Charges for Services, State and Federal and Other Sources.

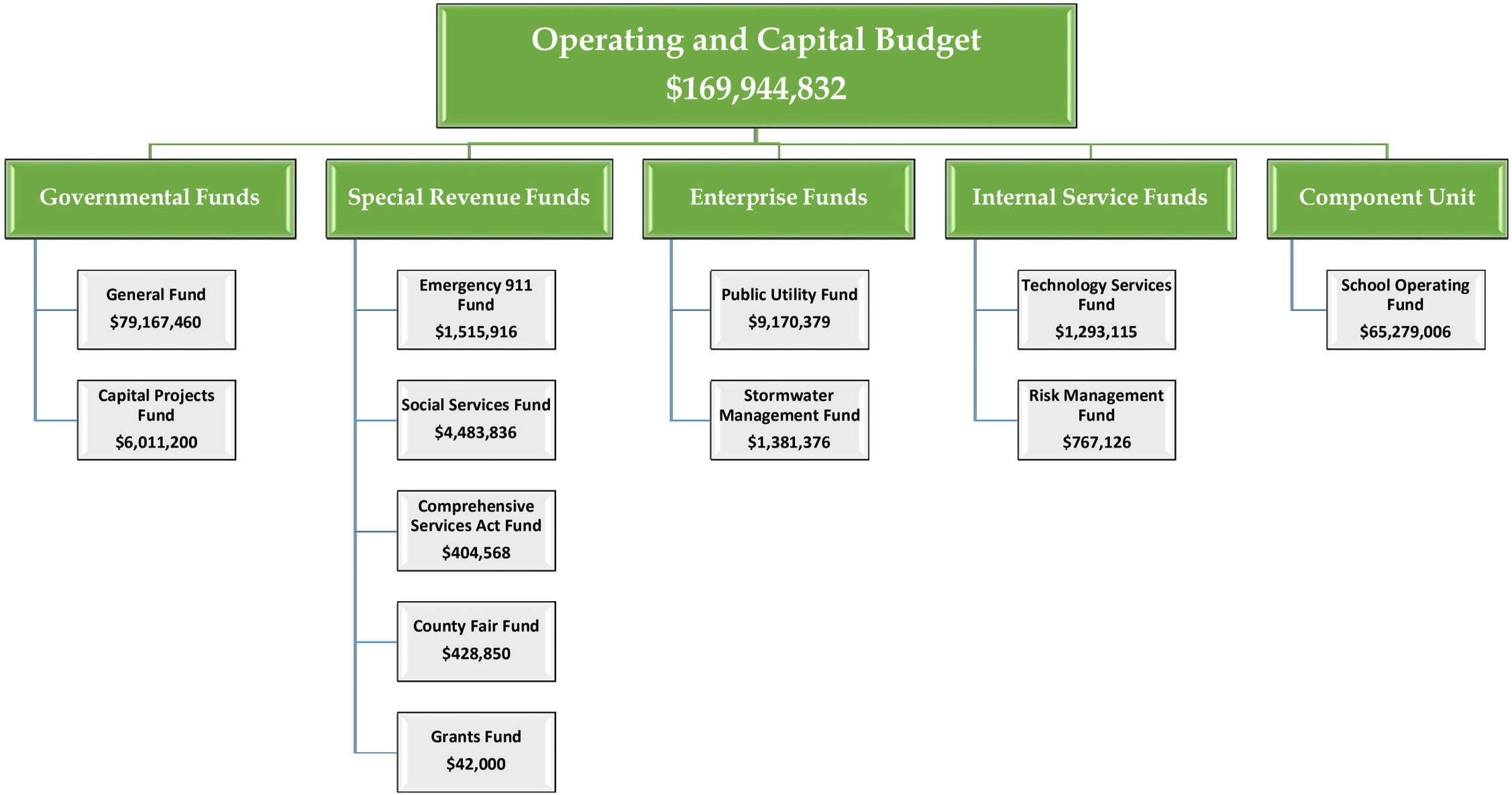


Excluding the Capital Project Fund and Transfers

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.




Operating and Capital Budget
$169,944,832
Governmental Funds
General Fund
$79,167,460
Capital Projects Fund
$6,011,200
Special Revenue Funds
Emergency 911 Fund
$1,515,916
Social Services Fund
$4,483,836
Comprehensive Services Act Fund
$404,568
County Fair Fund
$428,850
Grants Fund
$42,000
Enterprise Funds
Public Utility Fund
$9,170,379
Stormwater Management Fund
$1,381,376
Internal Service Funds
Technology Services Fund
$1,293,115
Risk Management Fund
$767,126
Component Unit
School Operating Fund
$65,279,006

Isle of Wight County
FY 2019-20 Operating and Capital Budget
Summary of Revenues and Expenditures for All Funds

	2017-18 Actual	2018-19 Amended	2019-20 Adopted
REVENUES			
General Property Taxes	$ 57,574,975	55,186,714	57,934,000
Other Local Taxes	7,928,099	8,104,600	8,251,200
Permits, Fees, and Regulatory Licenses	952,302	3,837,379	3,616,797
Fines and Forfeitures	169,606	158,000	165,000
Use of Money and Property	942,440	1,546,402	597,640
Charges for Services	10,977,350	8,364,283	8,696,391
Miscellaneous Revenue	2,645,553	1,329,981	1,183,769
Recovered Costs	741,390	754,319	1,005,321
Intergovernmental:			
Revenue from Commonwealth	38,767,837	39,995,252	44,714,459
Revenue from Federal Government	6,043,069	3,861,976	4,136,978
Revenue from Towns	246,911	-	-
Other Financing Sources	-	680,000	3,130,000
Transfers	38,723,086	33,881,081	33,242,149
Other Income	361,006	17,674,262	3,271,128
TOTAL REVENUES	$ 166,073,624	175,374,249	169,944,832
EXPENDITURES - by Function			
General Administration	$ 3,988,263	4,717,977	4,694,762
Financial Administration	2,136,471	2,628,373	2,535,919
Judicial	1,582,629	1,682,730	1,709,756
Public Safety	16,857,942	17,448,270	14,019,229
Public Works	6,392,523	8,128,283	6,721,722
Public Utilities	7,260,613	12,027,157	11,488,554
Health & Welfare	4,049,809	1,108,730	5,427,575
Education	72,602,036	62,769,124	67,229,006
Parks, Recreation & Cultural	4,425,288	10,296,775	3,377,061
Community Development	2,209,718	3,958,908	2,401,159
Other Public Services	960,313	1,085,428	1,465,524
Non-Departmental:			
Fringe Benefits & Insurances	-	30,000	-
Debt	10,621,295	11,896,694	11,991,388
Contingency/Other	1,846,738	5,494,070	3,391,028
Fund Transfers Out	33,860,238	32,101,730	33,492,149
TOTAL EXPENDITURES	$ 168,793,876	$ 175,374,249	$ 169,944,832

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 2019-20 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 83.0% 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 73.0% of the total general fund revenue. These revenues are significantly influenced by the economy. Overall, general property tax revenue is projected to increase 5.0% over the previous year. The real estate tax rate was not adjusted and will remain at $.85 per $100 of assessed value. Real Property revenue in FY 2020 is estimated to increase by approximately 5.0% over the prior year largely due to tax assessments. The iincrease in mortgage interest rates may be having an influence on the real estate market locally. Condos and townhouses are representing a larger percentage of the total new housing starts. With interest rates moving up, builders and developers will keep their inventory low and start construction on fewer houses. Condos and townhouses are more affordable and the market may be driving the increase numbers of this type of construction. Personal Property tax revenue from motor vehicles (7.0%) and machinery and tools (8.0%) on taxes are the main drivers of the overall increase in general property taxes projected for FY 20 over the FY 19 budget.. The most recent J.D. Power Official Used Car Guide Update reported used vehicle prices grew by a healthy 2.9%. Used vehicle values represents 85% of the county's motor vehicle values. This increase in value contributes to the personal property upswing.

REVENUE ANALYSIS

Consumer Utility Taxes which are levied on consumers of electric and gas utilities is projecting revenues of 5.3% higher than the FY 19 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 6.0% in FY 20.

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 increase by 5.1% in FY 20 over the FY 19 amended budget.

Federal Revenue

Federal Revenue is 81.3% less in FY 20 than FY 19. 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 20 is $6.0M. Projects will be funded from existing bond proceeds (40.8%), fund balance s (49.0%), grants and donations (5.3%) and general fund transfers (4.9%).

Public Utility Fund Revenue

The public utility fund accounts for the provision of water and sewer services to county residents. All activities necessary to provide such services are accounted for in the utility fund. The public utility fund is budgeted at $9.2M in FY 20. 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 $3.8M from the general fund. This is 2.56% more 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 $1.4M in FY 20. Revenues are derived from stormwater utility fees (92.6%) and permit and inspection fees (7.4%). A $4.50 per month fee billed annually on the real estate tax bill based on equivalent residential units (ERU) is charged to each property owner in the County.

REVENUE ANALYSIS

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 20 is approved at $65.3M, which is 4.0% higher than the previous year. State, Federal, and other funding are projected to increase 4.3% in FY 20, while local funding support for the school system has increased 3.6%. This does not include $250,000 in funding provided by the County for school capital maintenance needs.

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General Fund

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Isle of Wight County
Adopted FY 2019-20 Operating Budget
General Fund
Revenue Summary

		FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted	% Change
REAL PROPERTY TAXES					
Real Estate - Current	$	36,214,355	36,937,714	39,140,000	6.0%
Real Estate - Delinquent		842,057	1,050,000	900,000	-14.3%
Public Service Property		1,530,079	1,570,000	1,417,000	-9.7%
Personal Property- Current		7,811,804	8,290,000	8,800,000	6.2%
Personal Property- Delinquent		142,147	100,000	150,000	50.0%
Mobile Home Tax - Current		135,272	148,000	154,000	4.1%
Mob. Home Tax -- Delinquent		5,417	3,000	5,000	66.7%
Boat/Airplane Tax - Current		98,935	96,000	95,000	-1.0%
Boat/Airplane Tax - Delinquent		1,000	1,000	1,000	0.0%
Machinery & Tools -Current		9,549,095	4,480,000	4,862,000	8.5%
Machinery & Tools -Delinquent		(1,225,907)	30,000	20,000	-33.3%
Equipment-Current		1,806,129	1,900,000	1,780,000	-6.3%
Equipment-Delinquent		243	1,000	-	-100.0%
Penalty		464,908	400,000	420,000	5.0%
Interest		199,441	180,000	190,000	5.6%
Total Real Property Taxes	$	57,574,974	55,186,714	57,934,000	5.0%
OTHER LOCAL TAXES					
Local Sales & Use	$	2,449,835	2,548,000	2,600,000	2.0%
Consumer Utility Tax		944,732	950,000	1,000,000	5.3%
Consumption Tax		125,671	130,000	135,000	3.8%
Business License Tax		876,454	873,000	895,000	2.5%
Motor Vehicles License Current		1,056,237	1,110,000	1,100,000	-0.9%
Motor Vehicle Licenses		28,360	30,000	25,000	-16.7%
Penalty - Taxes		7,483	7,000	7,000	0.0%
Interest - Taxes		4,647	4,000	4,000	0.0%
Recordation & Prbate Tax-State		184,573	150,000	150,000	0.0%
Taxes on Record/Wills-Local		473,966	500,000	500,000	0.0%
Lodging Tax		71,427	69,000	64,000	-7.2%
Meals Tax		455,298	463,000	553,000	19.4%
Communications Sales & Use Tax		730,921	738,000	707,000	-4.2%
Bank Stock Tax		9,360	9,000	9,000	0.0%
Cable Franchise Fees		2,866	-	-	0.0%
Total Other Local Taxes	$	7,421,830	7,581,000	7,749,000	2.2%
TOTAL LOCAL TAX REVENUE	$	64,996,804	62,767,714	65,683,000	4.6%

Isle of Wight County
Adopted FY 2019-20 Operating Budget
General Fund
Revenue Summary

		FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted	% Change
PERMITS, FEES & LICENSES					
Animal License	$	47,229	41,000	45,000	9.8%
Land Use Application Fee		150	1,000	-	-100.0%
Land Transfer Fees		1,222	1,000	1,000	0.0%
Inspections Technology Fee		15,512	15,000	15,000	0.0%
Zoning Use & Subdiv Ord Fee		83,795	65,000	70,000	7.7%
Building Permits & Fees		384,509	350,000	375,000	7.1%
Solid Waste Franchise Fee		27,684	20,000	25,000	25.0%
Concealed Weapon Permit Fee		32,053	25,000	25,000	0.0%
Total Permits, Fees & Licenses	$	592,154	518,000	556,000	7.3%
FINES & FORFEITURES					
Court Fines and Forfeitures	$	148,100	145,000	145,000	0.0%
Interest - Court Fine & Forft		4,794	3,000	5,000	66.7%
County Code Violations		16,712	10,000	15,000	50.0%
Total Fines & Forfeitures	$	169,606	158,000	165,000	4.4%
REVENUE FROM USE OF MONEY & PROPERTY					
Interest Revenue	$	316,354	270,555	350,000	29.4%
Property Rental		197,720	180,000	180,000	0.0%
Gain/Loss on Investments(PACE)		8,914	-	-	0.0%
Total Revenue from Use of Money & Property	$	522,988	450,555	530,000	17.6%
CHARGES FOR SERVICES					
Set Off Collection Fees	$	107,045	60,000	80,000	33.3%
Finance Administration Fee		1,260	1,000	1,000	0.0%
Court Security Fee		74,676	65,000	65,000	0.0%
Sheriff's Fee		2,205	4,000	2,000	-50.0%
Sheriff Extradition Revenue		10,345	5,000	5,000	0.0%
TrmSpEvts		-	-	1,000	100.0%
Law Library Fees		7,673	7,000	7,000	0.0%
Building Const Court Fees		17,593	17,000	17,000	0.0%
Courthouse Construction Fees		26,671	27,000	27,000	0.0%
Reimb for Court Appointed Atty		2,776	2,000	2,000	0.0%
Commonwealth Attorney's Fees		2,623	2,400	2,400	0.0%
Criminal Check & Incident Rpt		1,255	1,800	1,000	-44.4%
Fingerprinting		950	1,000	1,000	0.0%

Isle of Wight County
Adopted FY 2019-20 Operating Budget
General Fund
Revenue Summary

		FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted	% Change
Animal Adoption and related fees		27,422	31,000	31,000	0.0%
Miscellaneous Charges for Srvc		216	-	-	0.0%
EMS Revenue Recovery, subcriptions & other fees		1,099,973	860,000	900,000	4.7%
Athletics		62,864	123,332	91,867	-25.5%
Recreation		121,063	191,931	144,263	-24.8%
Seniors		9,652	12,945	19,370	49.6%
P&R Facility Rentals		10,769	14,000	-	-100.0%
DMV Hold Administration Fee		-	48,000	48,000	0.0%
Total Charges for Services	$	1,587,031	1,474,408	1,445,900	-1.9%
RECOVERED COST					
Borrow Pit Contribution	$	63,708	50,000	60,000	20.0%
DSS Indirect Cost Allocation		116,301	100,000	366,459	266.5%
PU Indirect Cost		169,075	155,239	166,858	7.5%
SW Indirect Cost		59,000	65,629	59,829	-8.8%
Smfd Tourism Recovered Cost		222,130	255,499	273,722	7.1%
Smithfield Debt Service		54,295	53,610	51,453	-4.0%
Insurance Reimbursements		26,018	72,342	25,000	-65.4%
Total Recovered Cost	$	710,526	752,319	1,003,321	33.4%
MISCELLANEOUS					
Treasurer Admin Fees	$	206,770	217,890	210,000	-3.6%
Gifts and Donations		637	500	500	0.0%
Animal Control Donations		1,171	-	-	0.0%
Sale of Property		500	-	-	0.0%
Sale Of Photocopies/Maps		40	-	-	0.0%
Miscellaneous		36,146	85,000	10,000	-88.2%
Surplus Proceeds		23,120	-	10,000	100.0%
Sale of Recyclables		50,081	30,000	30,000	0.0%
Surplus-Real Property		57,753	-	-	0.0%
P-Card Rebate		20,480	20,500	25,000	22.0%
E-payables Rebate		10,454	10,500	10,500	0.0%
Tourism		6,298	10,900	8,000	-26.6%
Farmer's Market Fees		55,863	57,500	32,000	-44.3%
Farmer's Market Sponsors		7,350	4,500	-	-100.0%
Vintage Market		14,570	24,219	46,150	90.6%
Build America Subsidy 2010C		222,672	210,496	202,206	-3.9%
2011 QSCB Federal Tax Credit		316,074	338,000	337,500	-0.1%
Total Miscellaneous Revenue	$	1,029,978	1,010,005	921,856	-8.7%

Isle of Wight County
Adopted FY 2019-20 Operating Budget
General Fund
Revenue Summary

		FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted	% Change
NON-CATEGORICAL AID					
Auto Rental Tax	$	42,153	40,000	40,000	0.0%
Rolling Stock Tax		41,710	46,000	40,000	-13.0%
Mobile Home Titling Tax		62,055	40,000	40,000	0.0%
Grantor's Tax		147,989	130,000	130,000	0.0%
State PPTR		5,115,890	5,115,890	5,115,890	0.0%
Total Non-Categorical Aid	$	5,409,797	5,371,890	5,365,890	-0.1%
CATEGORICAL AID					
Comwlth Attorney Shared Exp	$	387,025	387,000	401,673	3.8%
Sheriff Shared Expenses		1,104,398	1,096,330	1,327,745	21.1%
Commissioner Shared Expenses		137,892	141,400	148,928	5.3%
Treasurer Shared Expenses		120,008	120,100	127,013	5.8%
Registrar/Electorl Brd Shrd Ex		42,321	41,000	42,000	2.4%
Clerk of Circuit Court Shrd Ex		266,714	267,200	277,688	3.9%
Technology Trust Funds		36,850	20,740	10,446	-49.6%
Total Categorical Aid	$	2,095,208	2,073,770	2,335,493	12.6%
REVENUE FROM THE COMMONWEALTH					
LOVEworks VTC grant	$	1,500	-	-	0.0%
CRUSH Friday VTC grant		10,000	-	-	0.0%
Salty Southern Route		-	19,251	27,500	42.8%
Fire Prevention Program		82,091	-	84,000	100.0%
Four for Life		39,182	-	40,000	100.0%
Total Revenue from the Commonwealth	$	132,773	19,251	151,500	687.0%
TOTAL STATE REVENUE	$	7,637,778	7,464,911	7,852,883	5.2%
REVENUE FROM THE FEDERAL GOVERNMENT					
Homeland Security Grant	$	6,088	15,000	-	-100.0%
Local Govt Challenge Grant		-	9,000	4,500	-50.0%
Hurricane Matthew		5,491	-	-	0.0%
TOTAL FEDERAL REVENUE	$	11,579	24,000	4,500	-81.3%

Isle of Wight County
Adopted FY 2019-20 Operating Budget
General Fund
Revenue Summary

		FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted	% Change
OTHER FINANCING SOURCES					
Lease Proceeds	$	-	680,000	680,000	100.0%
FUND BALANCE					
Fund Balance *		-	3,269,967	325,000	100.0%
	$	-	3,949,967	1,005,000	100.0%
TOTAL GENERAL FUND REVENUES	$	77,258,443	78,569,879	79,167,460	597,581

* FY 2019 Amended includes prior year appropriations in the amount of $3,269,967.

Isle of Wight County
Adopted FY 2019-20 Operating Budget
General Fund
Expenditure Summary

		FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted	% Change
GENERAL ADMINISTRATION					
Board of Supervisors	$	300,318	332,648	311,256	-6.43%
County Administration		446,256	461,341	469,320	1.73%
County Attorney		1,037,947	1,418,691	762,711	-46.24%
Human Resources		274,788	307,839	332,109	7.88%
Voter Registration		247,909	293,406	297,655	1.45%
Total General Administration	**$**	2,307,219	2,813,925	2,173,051	-41.61%
FINANCIAL ADMINISTRATION					
Commissioner of the Revenue	$	653,957	679,576	695,098	2.28%
Assessment		52,406	329,101	113,100	-65.63%
Treasurer		707,067	840,647	862,643	2.62%
Budget & Finance		629,005	681,093	766,641	12.56%
Purchasing		94,038	97,956	98,437	0.49%
Total Financial Administration	$	2,136,474	2,628,373	2,535,919	-47.68%
JUDICIAL					
Circuit Court Judges	$	72,749	76,286	77,733	1.90%
General District Court		14,153	14,536	14,561	0.17%
Fifth District Community Corrections Program		15,811	22,432	22,432	0.00%
Juvenile and Domestic Relations Court		5,458	8,416	9,487	12.73%
Juvenile Accountability Program		3,763	16,581	6,575	-60.35%
Court Services Unit		228,916	210,660	210,600	-0.03%
Clerk of the Circuit Court		522,563	548,278	554,244	1.09%
Commonwealth's Attorney		719,218	785,541	814,124	3.64%
Total Judicial	$	1,582,630	1,682,730	1,709,756	-40.85%
PUBLIC SAFETY					
Sheriff - Administration & Public Safety Officers	$	4,692,025	4,778,406	4,838,020	1.25%
Sheriff - Animal Control		524,835	603,922	587,064	-2.79%
Fire and Rescue Response		3,911,555	4,152,221	4,255,998	2.50%
Fire & Rescue - Emergency Management & Billing		451,386	608,053	475,991	-21.72%
Western Tidewater Regional Jail		860,514	948,013	1,074,415	13.33%
Inspections		474,154	528,736	524,605	-0.78%
Total Public Safety	$	10,914,468	11,619,350	11,756,093	-8.21%
PUBLIC WORKS					
Public Works - Administration	$	263,294	279,582	301,154	7.72%
Public Works - Transportation		224,212	270,291	271,479	0.44%
Public Works - Refuse Collection & Disposal		3,154,950	2,549,982	2,634,920	3.33%
Public Works - Building Maintenance		1,480,634	1,311,338	1,402,480	6.95%
Public Works - Capital Programs and Inspections		69,442	77,177	78,378	1.56%
Total Public Works	$	5,192,531	4,488,370	4,688,411	19.99%

Isle of Wight County
Adopted FY 2019-20 Operating Budget
General Fund
Expenditure Summary

		FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted	% Change
HEALTH & WELFARE					
Western Tidewater Health District - Local Support	$	522,464	522,464	530,000	1.44%
Western Tidewater Community Service Board - Local Support		173,250	181,913	184,771	1.57%
Total Health & Welfare	$	695,714	704,377	714,771	3.01%
EDUCATION					
Local Support	$	25,178,434	26,272,734	27,220,840	3.61%
School Capital Maintenance		319,778	545,637	250,000	-54.18%
Total Education	**$**	25,498,212	26,818,371	27,470,840	-50.57%
PARKS, RECREATION, GROUNDS & CULTURAL					
Parks and Recreation - Administration	$	254,869	276,638	254,048	-8.17%
Parks and Recreation - Parks, Gateways, and Grounds Maintenance		867,517	854,361	1,044,183	22.22%
Parks and Recreation - Programs		614,513	692,521	756,332	9.21%
Blackwater Regional Library - Local Support		708,831	815,184	843,648	3.49%
Total Parks, Recreation, Grounds & Cultural	$	2,445,730	2,638,704	2,898,211	26.76%
COMMUNITY DEVELOPMENT					
Planning and Zoning	$	835,157	1,090,991	953,488	-12.60%
Economic Development		611,889	2,258,472	649,570	-71.24%
Tourism		450,559	543,221	575,945	6.02%
Markets		69,257	86,788	78,150	-9.95%
Communications		60,722	60,972	76,072	24.77%
Virginia Cooperative Extension - Local Support		22,002	87,320	67,934	-22.20%
Total Community Development	$	2,049,585	4,127,764	2,401,159	-85.21%
OTHER PUBLIC SERVICES					
Local and Regional Organizations	$	960,313	1,085,428	1,465,524	35.02%
Total Other Public Services	**$**	960,313	1,085,428	1,465,524	35.02%
DEBT SERVICE					
Debt Service	$	9,286,289	11,896,694	11,991,388	0.80%
Total Debt Service	**$**	9,286,289	11,896,694	11,991,388	0.80%
NON-DEPARTMENTAL					
Non-Departmental Expenses	$	1,846,733	2,782,433	3,341,028	20.08%
Transfer to Other Funds:		8,240,057	5,283,359	6,021,309	13.97%
Total Non-departmental	**$**	10,086,790	8,065,792	9,362,337	16.07%
Total General Fund Expenditures	**$**	**73,155,954**	**78,569,879**	**79,167,460**	**-172.48%**

Local Roots, Global Reach

ISLE OF WIGHT
COUNTY, VIRGINIA

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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 19 Accomplishments

- Held a strategic planning retreat to review its financial standing and long-term debt.
- 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 20 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 18 Actual	FY 19 Actual	FY 20 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 2019-20 Operating Budget
General Fund
Departmental Resource Detail

BOARD OF SUPERVISORS

		FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted	% Change
Salaries and Wages	$	29,138	30,077	30,678	2.00%
Other Compensation		61,812	61,812	61,812	0.00%
Fica & Medicare Benefits		6,333	7,030	7,076	0.65%
VRS - Retirement Benefits		2,629	2,969	3,028	1.99%
Hospital/Medical Plans		31,664	23,965	24,360	1.65%
Group Life Insurance		384	395	402	1.77%
Deferred Comp		17	-	-	0.00%
Professional Services		110,451	147,500	125,000	-15.25%
Advertising Services		27,429	30,000	30,000	0.00%
Postage		9	-	-	0.00%
Telephone		-	600	600	0.00%
Travel & Training		9,561	7,500	7,500	0.00%
Tolls & Parking		-	250	250	0.00%
Operating Expenses		9,959	10,550	10,550	0.00%
Dues & Association Memberships		10,869	10,000	10,000	0.00%
Office Supplies		63	-	-	0.00%
Total Operating Expenditures	$	300,318	332,648	311,256	-6.43%

PERSONNEL SUMMARY

	FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted
Chairman	1.0	1.0	1.0
Vice-Chairman	1.0	1.0	1.0
Supervisor	3.0	3.0	3.0
Secretary to County Administrator	0.5	0.5	0.5
Number of Full-Time Positions	5.5	5.5	5.5

County Administration

Description

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

FY 19 Accomplishments

- Developed balanced operating and capital budgets that did not require the County to increase any tax rates or borrow funding.
- Maintained the County's Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award.

FY 20 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 18 Actual	FY 19 Actual	FY 20 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 2019-20 Operating Budget
General Fund
Departmental Resource Detail

COUNTY ADMINISTRATOR

		FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted	% Change
47					
Salaries and Wages	$	326,929	330,565	337,177	2.00%
Fica & Medicare Benefits		22,218	25,289	25,795	2.00%
VRS - Retirement Benefits		29,862	33,875	34,559	2.02%
Hospital/Medical Plans		38,363	39,484	40,160	1.71%
Group Life Insurance		4,217	4,331	4,418	2.01%
Deferred Comp		9,288	9,638	9,340	-3.09%
Postage		161	100	-	-100.00%
Telephone		1,206	1,319	1,213	-8.04%
Travel & Training		3,436	5,000	5,000	0.00%
Tolls & Parking		-	250	250	0.00%
Operating Expenses		105	-	-	0.00%
Dues & Assoc Memberships		2,685	3,500	3,000	-14.29%
Office Supplies		1,312	1,582	2,000	26.42%
Copier Costs		6,473	6,408	6,408	0.00%
Total Operating Expenditures	$	446,256	461,341	469,320	1.73%

PERSONNEL SUMMARY

	FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted
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
Number of Full-Time Positions	2.5	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 19 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.
- Prevailed in lawsuits brought against the County by International Paper with the assistance of outside council.

FY 20 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.

Performance Measures/Statistics	FY 19 Actual	FY 20 Estimate
Workload by Department:		
Board of Supervisors	30%	30%
County Administrator	3%	8%
Planning & Zoning	14%	10%
Codes Enforcement and Compliance	3%	2%
Inspections	2%	2%
Animal Control	2%	2%
Emergency Services/Management	1%	-
Social Services	25%	25%
Commissioner of Revenue	7%	2%
Southeastern Public Service Authority	5%	5%
Economic Development	6%	6%
Public Works/Public Utilities	5%	5%
Miscellaneous	2%	3%

Isle of Wight County
Adopted FY 2019-20 Operating Budget
General Fund
Departmental Resource Detail

COUNTY ATTORNEY

		FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted	% Change
Salaries and Wages	$	189,495	143,645	183,043	27.43%
Fica & Medicare Benefits		12,887	14,814	14,003	-5.47%
VRS - Retirement Benefits		16,979	19,113	19,113	0.00%
Hospital/Medical Plans		30,890	30,888	35,793	15.88%
Group Life Insurance		2,482	2,538	2,398	-5.52%
Deferred Comp		840	840	840	0.00%
Professional Services		753,602	1,065,000	425,000	-60.09%
Contracted Services		-	100,000	50,000	-50.00%
Postage		325	300	500	66.67%
Telephone		1,258	1,168	536	-54.11%
Travel & Training		3,644	4,700	4,000	-14.89%
Dues & Association Memberships		2,138	2,500	2,000	-20.00%
Office Supplies		480	1,500	1,500	0.00%
Copier Costs		3,548	3,985	3,985	0.00%
Compliance Materials		19,379	27,700	20,000	-27.80%
Total Operating Expenditures	$	1,037,947	1,418,691	762,711	-46.24%

PERSONNEL SUMMARY

	FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted
County Attorney	1.0	1.0	1.0
Legal Assistant	1.0	1.0	1.0
Number of Full-Time Positions	2.0	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 19 Accomplishments

- Completed all program requirements and obtained Commonwealth of Virginia V3 Certification Program (Virginia Values Veterans) highlighting the County's commitment to hiring Veterans.
- Trained county leadership staff on components of the Virginia Values Veterans program and the County's endorsement of the ACT National Career Readiness Certificate (Work Keys) Program aiding in recruitment efforts.
- Created Supervisory Refresher Workshop training for county leadership staff as a second-tier course for those that have previously completed the Isle Lead Supervisory Certificate Program.
- Led the recruitment and selection process for key County vacancies.
- 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.
- 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 a 12.4% increase over the 2018 campaign contributions.
- Received the United Way of South Hampton Roads Bronze Trailblazer Award in 2018 for the fourth 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 20 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)**
- 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)**

Isle of Wight County
Adopted FY 2019-20 Operating Budget
General Fund
Departmental Resource Detail

HUMAN RESOURCES

		FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted	% Change
Salaries and Wages	$	158,606	163,365	166,633	2.00%
Part-Time Salaries		-	125	25,183	20046.40%
Fica & Medicare Benefits		11,378	12,498	14,674	17.41%
VRS - Retirement Benefits		14,211	16,125	16,447	2.00%
Hospital/Medical Plans		28,260	28,255	28,726	1.67%
Group Life Insurance		2,078	2,141	2,183	1.96%
Deferred Comp		840	840	840	0.00%
Tuition Reimbursement		-	5,000	5,000	0.00%
Professional Services		30,563	37,000	32,000	-13.51%
Advertising Services		1,554	2,500	2,500	0.00%
Postage		182	350	350	0.00%
Telephone		369	440	373	-15.23%
Employee Service Awards & Recognition		8,249	15,000	12,000	-20.00%
Travel & Training		3,785	6,400	6,400	0.00%
Operating Expenses		13,635	15,000	15,000	0.00%
Dues & Association Membership		568	800	800	0.00%
Office Supplies		510	2,000	3,000	50.00%
Total Operating Expenditures	$	274,788	307,839	332,109	7.88%

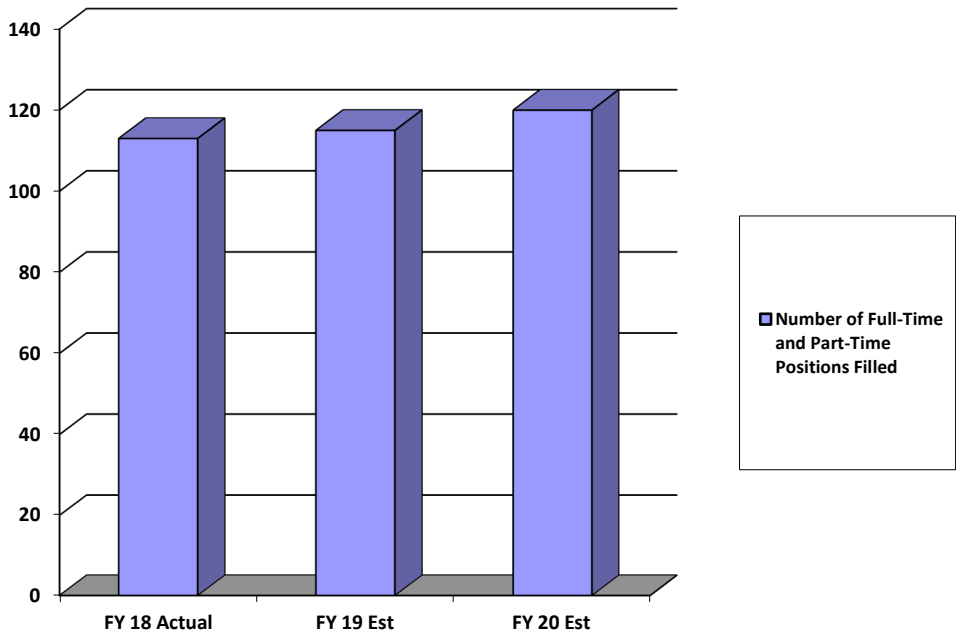
PERSONNEL SUMMARY

	FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted
Director of Human Resources	1.0	1.0	1.0
Human Resources Coord.	1.0	1.0	1.0
Number of Full-Time Positions	2.0	2.0	2.0

Human Resources

Performance Measures/Statistics	FY 18 Actual	FY 19 Estimate	FY 20 Estimate
Personnel Policy Amendments Completed	8	10	4
Number of Full-Time and Part-Time Positions Filled	113	115	120
Training Sessions (non-safety) provided for County staff	47	35	35

Trends



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 (GR). 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 GR is appointed for a four (4) year term by the Isle of Wight County Electoral Board. The GR 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 GR assists citizens with the voter registration process – in person, online, and by mail. The GR assists voters with the absentee voting process and ensures that all absentee voting materials are processed and mailed/emailed to voters for 45 days before each election. The GR recruits and trains Officers of Election before each election and ensures that all training and election day materials are current and up to date. The GR also assists in the set up and programming of all voting equipment before each election. The GR assists the Electoral Board with the canvass held the Wednesday after each election and ensures that the correct results are entered into the statewide system and that all required election materials/results are delivered to the Clerk of Court in accordance with state law.

FY 19 Accomplishments

- Assisted citizens of Isle of Wight with the voter registration process – in person, online, and by mail
- Set up the Central Absentee Precinct 45 days before each of the 4 elections held in Isle of Wight from May through November 2018 with 3 elections overlapping in May, June, & July.
- Assisted absentee voters with the absentee voting process to include In person and mail voting as well as email for Military and Overseas voters for all 4 elections
- Scanned over half of the 28,000 alpha cards into the VERIS statewide system
- Recruited and trained Officers of Election on Election Day procedures, Voting Equipment operations, and problem solving when dealing with various voter issues.
- Assisted all prospective and incumbent candidates with the qualification process for the Smithfield Town Election held in May, the Sheriff's Special Election held in July, and the Windsor Town Election held in November. A Republican Primary was held in June as well.
- Moved the Carrsville Precinct from the Volunteer Fire Dept. to the Carrsville Community Center in August 2018. Mailed precinct change notices to all voters in accordance with Election Code 24.2-306

FY 20 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 the citizens of Isle of Wight w/voter registration and AB voting information and materials
- To recruit additional OE's for the Nov 2019 Election as well as the March 2020 Presidential primary.
- To scan the remaining alpha cards into the VERIS statewide system.
- Assist all prospective & incumbent candidates with the qualification process for the November 2019 General Election starting in January 2019.
- To oversee the Windsor precinct relocation and mail new voter notifications to voters.

Performance Measures/Statistics	FY 18 Actual	FY 19 Estimate	FY 20 Estimate
Number of Registered Voters	27,890	28,290	28,690
Percent of Election Results Certified within 3 Days	100%	100%	100%

Isle of Wight County
Adopted FY 2019-20 Operating Budget
General Fund
Departmental Resource Detail

REGISTRAR

		FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted	% Change
Salaries And Wages	$	98,253	101,202	103,226	2.00%
Part-Time Salaries		29,054	36,983	40,800	10.32%
Compensation		32,230	37,010	38,000	2.67%
Fica & Medicare Benefits		9,377	10,571	11,018	4.23%
VRS - Retirement Benefits		8,656	9,789	9,982	1.97%
Hospital/Medical Plans		30,929	30,928	31,600	2.17%
Group Life Insurance		1,287	1,326	1,353	2.04%
Deferred Comp		420	420	420	0.00%
Repairs & Maintenance		3,032	8,441	6,500	-22.99%
Advertising Services		238	550	550	0.00%
Utilities		4,205	4,130	4,130	0.00%
Postage		2,569	3,500	5,000	42.86%
Telephone		461	489	464	-5.11%
Lease/Rental of Buildings		1,400	2,100	1,400	-33.33%
Travel & Training		5,197	4,900	5,000	2.04%
Operating Expenses		16,290	36,535	30,000	-17.89%
Dues & Association Memberships		320	320	500	56.25%
Office Supplies		1,213	1,500	3,000	100.00%
Copier Costs		2,777	2,712	2,712	0.00%
Equipment/Machinery		-	-	2,000	100.00%
Total Operating Expenditures	$	247,909	293,406	297,655	1.45%

PERSONNEL SUMMARY

	FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted
Registrar	1.0	1.0	1.0
Deputy Registrar	1.0	1.0	1.0
Number of Full-Time Positions	2.0	2.0	2.0

Financial Administration

Local Roots, Global Reach

ISLE OF WIGHT

COUNTY, VIRGINIA

Local Roots, Global Reach

ISLE OF WIGHT
COUNTY, VIRGINIA

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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 19 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 income tax administration.
- Provided income tax presentations to enrolled agents and CPA firms in Hampton Roads.
- Continued cross training of staff in multiple areas.

FY 20 Objectives

- To continue to provide courteous and efficient service to the citizens of Isle of Wight County.
- To develop online services for Business taxes.
- To coordinate the public hearing for the Board of Equalization.

Performance Measures/Statistics	2017 Actual	2018 Actual	2019 Estimate
Personal Property Assessments	62,583	65,299	67,258
Machinery & Tools/Business Personal Property Assessments	1,373	1,432	1,489
Mobile Home Assessments	1,574	1,584	1,583
Tax Relief Applications	665	759	865
Business Licenses	1,547	1,547	1,700
Meals and Lodging Taxes	43	52	69
State Income Tax Returns	1,607	1,542	1,480
Estimated Income Tax Returns	365	289	230
Bank Franchise Tax Returns	2	2	2
Public Service Corporations Assessed	50	48	50

Isle of Wight County
Adopted FY 2019-20 Operating Budget
General Fund
Departmental Resource Detail

COMMISSIONER OF REVENUE

		FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted	% Change
Salaries and Wages	$	429,426	439,616	448,722	2.07%
Part-Time Salaries		16,108	13,397	13,665	2.00%
Fica & Medicare Benefits		32,898	34,656	35,373	2.07%
VRS - Retirement Benefits		38,482	43,869	44,768	2.05%
Hospital/Medical Plans		98,376	102,954	105,199	2.18%
Group Life Insurance		5,561	5,759	5,879	2.08%
Deferred Comp		3,710	3,780	3,780	0.00%
Maintenance Service Contracts		4,577	4,900	5,200	6.12%
Postage		4,819	5,000	5,400	8.00%
Telephone		884	1,028	895	-12.94%
Travel & Training		3,029	4,400	5,400	22.73%
Dues & Association Memberships		730	900	900	0.00%
Office Supplies		2,583	5,800	5,800	0.00%
Copier Costs		3,582	3,517	3,517	0.00%
Compliance Materials		9,193	10,000	10,600	6.00%
Total Operating Expenditures	$	653,957	679,576	695,098	2.28%

PERSONNEL SUMMARY

	FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted
Commissioner of the Revenue	1.0	1.0	1.0
Chief Deputy COR	1.0	1.0	1.0
Deputy Clerk I - IV	7.0	8.0	8.0
Paralegal	1.0	0.0	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 19 Accomplishments

- Assessed all new construction completed during fiscal year on schedule and notified taxpayers of the new assessment. Currently conducting the General Reassessment of Real Estate.

FY 20 Objectives

- Develop new procedures for the Board of Equalization to make the appeal process more efficient for the taxpayer.

Performance Measures/Statistics	FY 17 Actual	FY 18 Actual	FY 19 Estimate
Land Parcels	20,504	20,545	20,600
Real Estate Transfers	1,716	1,706	1,700
Reassessments New Construction	384	277	400

Isle of Wight County
Adopted FY 2019-20 Operating Budget
General Fund
Departmental Resource Detail

REAL ESTATE ASSESSMENT

		FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted	% Change
Compensation	$	-	9,000	5,000	-44.44%
Professional Services		52,024	314,001	102,000	-67.52%
Advertising Services		-	1,500	3,000	100.00%
Postage		72	1,500	300	-80.00%
Travel & Training		-	1,600	2,400	50.00%
Office Supplies		310	1,500	400	-73.33%
Total Operating Expenditures	$	52,406	329,101	113,100	-65.63%

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 19 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.
- Completed the process of doing mass Wage Garnishments thru Virginia Employment Commission.

FY 20 Objectives

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

Performance Measures/Statistics	FY 18 Actual	FY 19 Estimate	FY 20 Estimate
Collections Rate	99.4%	99.0%	99.0%

Isle of Wight County
Adopted FY 2019-20 Operating Budget
General Fund
Departmental Resource Detail

TREASURER

		FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted	% Change
Salaries and Wages	$	398,016	408,400	416,724	2.04%
Part-Time Salaries		31,015	39,264	40,049	2.00%
Fica & Medicare Benefits		31,922	34,247	34,944	2.04%
VRS - Retirement Benefits		35,665	40,356	41,177	2.03%
Hospital/Medical Plans		71,485	72,054	75,265	4.46%
Group Life Insurance		5,199	5,351	5,460	2.04%
Deferred Comp		3,360	3,360	3,360	0.00%
Bank Fees		37,989	61,000	61,000	0.00%
Professional Services		(23,958)		-	0.00%
Repairs & Maintenance		-	250	250	0.00%
Maintenance Service Contracts		4,501	7,500	7,500	0.00%
Advertising Services		3,049	3,290	3,290	0.00%
DMV Stop Program Fees		-	48,000	48,000	0.00%
Postage		76,343	78,100	85,700	9.73%
Telephone		1,507	1,650	1,599	-3.09%
Lease/Rental of Equipment		-	1,680	1,680	0.00%
Travel & Training		3,157	5,000	5,000	0.00%
Operating Expenses		104	500	500	0.00%
Due & Association Membership		799	2,000	2,000	0.00%
Office Supplies		21,443	22,500	22,500	0.00%
Copier Costs		3,210	3,145	3,145	0.00%
Items for Resale		2,260	3,000	3,500	16.67%
Total Operating Expenditures	$	707,067	840,647	862,643	2.62%

PERSONNEL SUMMARY

	FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted
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 19 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 2017-2018.
- Received the Government Finance Officers Association Distinguished Budget Presentation Award for Fiscal Years 2018-19.
- Increased PCard usage throughout the County and trained all participants with internal staff.
- Automated the requisition process in Munis and provided one-on-one training to County departments.
- Initiated use of the project module in Munis and set up training for County stakeholders.

FY 20 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 18 Actual	FY 19 Estimate	FY 20 Estimate
Bill/Invoice Payment 98% within 30 days of receipt	98%	98%	98%
Issued W-2s/1099s by prescribed compliance issuance dates	Yes	Yes	Yes
Unmodified Audit Opinion	Yes	Yes	Yes
GFOA Certificate of Financial Achievement Award	Yes	Yes	Yes
GFOA Certificate of Distinguished Budget Award	Yes	Yes	Yes

Isle of Wight County
Adopted FY 2019-20 Operating Budget
General Fund
Departmental Resource Detail

BUDGET & FINANCE

		FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted	% Change
Salaries and Wages	$	406,508	445,070	502,706	12.95%
Overtime		-	1,100	-	-100.00%
Part-Time Salaries		-	2,268	-	-100.00%
Fica & Medicare Benefits		29,479	34,721	38,458	10.76%
VRS - Retirement Benefits		36,663	45,300	51,188	13.00%
Hospital/Medical Plans		77,436	86,132	106,518	23.67%
Group Life Insurance		5,331	5,945	6,586	10.78%
Deferred Comp		2,905	2,940	3,360	14.29%
Professional Services		49,654	28,930	28,930	0.00%
Contracted Services		-	503	-	-100.00%
Postage		3,207	4,000	4,000	0.00%
Telephone		906	841	746	-11.30%
Travel & Training		7,517	13,425	15,025	11.92%
Tolls & Parking		-	120	120	0.00%
Dues & Association Memberships		820	825	825	0.00%
Office Supplies		4,959	5,014	5,000	-0.28%
Copier Costs		2,744	2,679	2,679	0.00%
Computer Software <$5k		360	780	-	-100.00%
Compliance Materials		516	500	500	0.00%
Total Operating Expenditures	$	629,005	681,093	766,641	12.56%

PERSONNEL SUMMARY

	FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted
Director of Finance	1.0	1.0	1.0
Comptroller	1.0	1.0	1.0
Financial Analyst	0.0	1.0	1.0
Senior Accountant	2.0	2.0	2.0
Payroll Technician	1.0	1.0	1.0
Accounts Payable Technician	1.0	1.0	1.0
Fiscal Technician	1.0	1.0	1.0
Number of Full-Time Positions	7.0	8.0	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 19 Accomplishments

- Managed the purchasing card system to insure every cardholder, and all supervisors are thoroughly trained.
- Enforced Pcard policy when breaches were found, retraining, disciplining cardholders found violation.
- 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.
- Began rolling out Munis requisitions to departments.
- Handled RFP to provide lighting & sound for County Fair.
- Handled IFB to buy Crane Truck.
- Handled IFB to rehabilitate Boykins Tavern.
- Worked with others on Lawnes Point waterline extension issues.
- Attended two VAGP Conferences.
- 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. Advised County Attorney on several aspects of the VPPA.
- Increased involvement in new solicitations which were technical and complex.

FY 20 Objectives

- To continue to provide support, communications and guidance to County departments on procurement matters. (**SP1 Effective Governance and Community Partnerships)**
- Make field audits on the use of Pcards and Voyager usage. (**SP1 Effective Governance and Community Partnerships)**
- To review existing procedures in support of using more electronic commerce and use of the internet to improve transparency. **(SP3 Managing Growth and Change)**
- Cooperate on regional and state contracts to enjoy economies of scale and to reduce workloads. **(SP3)**
- To continue to utilize technology to improve processes, tracking and reporting of procurement/contractual data and eliminate redundancies and waste. (**SP1 Effective Governance and Community Partnerships)**
- Continue to monitor 'turn-around' of issuing purchase orders ensuring polies are followed. (**SP1 Effective Governance and Community Partnerships)**
- Encourage the rollout of some AP functions to departments. (**SP1 Effective Governance and Community Partnerships)**

Performance Measures/Statistics	FY 18 Actual	FY 19 Actual	FY 20 Estimate
Number of Solicitations (RFPs/IFBs/Other)	12	16	15
Annual Rebates Earned (P-Cards & E-payables)	$31,000	$32,600	$39,000
Annual Spend:			
P-Cards	$1,500,000	$1,550,394	$1,890,000
Purchase Orders	$16,000,000	$5,335,833	$7,000,000
E-payables	$1,000,000	1,057,400	$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.)
- Major capital expenditures in 2018 (E911, Nike Park) spiked PO spend above.
- The General Assembly continues to raise the threshold from $60,000 to contracts with a value of over $80,000 require formal solicitations for professional services.
- The requirement for newspaper legal ads for Competitive Negotiation was eliminated in favor of posting on the internet.
- 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, but no rebates.

Substantial Savings:

- We are watching major changes in prices based upon new tariffs and reductions of supply.
- 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.

Sourcing:

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

Networking:

- Used research on issues through networking via NIGP List serve and VAGP List serve.

Isle of Wight County
Adopted FY 2019-20 Operating Budget
General Fund
Departmental Resource Detail

PURCHASING

		FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted	% Change
Salaries And Wages	$	76,603	78,411	79,980	2.00%
Fica & Medicare Benefits		6,056	5,999	6,119	2.00%
VRS - Retirement Benefits		7,278	8,298	8,470	2.07%
Group Life Insurance		997	1,028	1,048	1.95%
Deferred Comp		420	420	420	0.00%
Telephone		501	600	-	-100.00%
Travel & Training		1,949	2,000	2,000	0.00%
Dues & Association Memberships		235	300	250	-16.67%
Office Supplies		-	366	150	-59.02%
Computer Hardware <$5k		-	534	-	-100.00%
Total Operating Expenditures	$	94,038	97,956	98,437	0.49%

PERSONNEL SUMMARY

	FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted
Procurement Agent	1.0	1.0	1.0
Number of Full-Time Positions	1.0	1.0	1.0

Judicial

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ISLE OF WIGHT
COUNTY, VIRGINIA

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	2018 Actual	2019 Estimate	2020 Estimate
Number of Civil Cases Commenced	446	440	440
Number of Civil Cases Concluded	391	391	391
Number of Criminal Cases Commenced	523	675	675
Number of Criminal Cases Concluded	486	N/A	N/A

Isle of Wight County
Adopted FY 2019-20 Operating Budget
General Fund
Departmental Resource Detail

CIRCUIT COURT

		FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted	% Change
Salaries And Wages	$	44,386	45,718	46,632	2.00%
Compensation		4,230	4,000	4,400	10.00%
Fica & Medicare Benefits		3,135	3,498	3,568	2.00%
VRS - Retirement Benefits		3,977	4,513	4,603	1.99%
Hospital/Medical Plans		15,444	15,444	15,800	2.31%
Group Life Insurance		582	600	611	1.83%
Deferred Comp		420	420	420	0.00%
Telephone		295	693	299	-56.85%
Travel & Training		-	500	500	0.00%
Dues & Association Memberships		-	500	500	0.00%
Office Supplies		280	400	400	0.00%
Total Operating Expenditures	$	72,749	76,286	77,733	1.90%

PERSONNEL SUMMARY

	FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted
Judicial Asst.	1.0	1.0	1.0
Number of Full-Time Positions	1.0	1.0	1.0

General District Court

Description

The General District Court is responsible for the trial of misdemeanor cases, traffic infractions, preliminary hearings in felony matters, and civil cases and suits up to $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 20 Objectives

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

GENERAL DISTRICT COURT

		FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted	% Change
Uniforms	$	481	-	-	0.00%
Court Appt Public Defender		8,476	7,500	7,500	0.00%
Telephone		1,349	1,387	1,361	-1.87%
Operating Expenses		136	2,886	2,000	-30.70%
Dues & Association Membership		100	-	100	100.00%
Office Supplies		649	-	750	100.00%
Copier Costs		2,828	2,763	2,850	3.15%
Books/Subscriptions		133	-	-	0.00%
Total Operating Expenditures	$	14,153	14,536	14,561	0.17%

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 14% of the Community Correction Program's caseload is comprised of offenders from Isle of Wight County. The County's share of Community Correction Program expenses is directly correlated to its percentage of offenders sent to the program by the court system.

FY 20 Objectives

- To provide an array of punitive intermediate sanctions and punishments for the Fifth Circuit, General District and Juvenile and Domestic Relations Courts.
- To aid in the rehabilitation of offenders through education, training, alcohol and drug treatment, counseling and other support systems necessary to enable them to become fully functioning and contributing members of our community.
- To provide community service programs, restitution programs, and other appropriate opportunities for offenders to comply with their respective court requirements.

WESTERN TIDEWATER COMMUNITY CORRECTIONS

		FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted	% Change
Telephone	$	289	312	312	0.00%
Contributions		15,522	22,120	22,120	0.00%
Total Operating Expenditures	$	15,811	22,432	22,432	0.00%

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.

2019 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)**

JUVENILE ACCOUNTABILITY PROGRAM

		FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted	% Change
Professional Services	$	3,600	15,000	5,000	-66.67%
Telephone		74	81	75	-7.41%
Drug Testing Supplies		16	1,000	1,000	0.00%
Drug Lab Test		73	500	500	0.00%
Total Operating Expenditures	$	3,763	16,581	6,575	-60.35%

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 20 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.

JUVENILE DOMESTIC RELATIONS COURT

		FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted	% Change
Repairs & Maintenance	$	-	240	240	0.00%
Court Appointed Public Defnder		240	500	500	0.00%
Postage		442	540	540	0.00%
Telephone		1,153	1,699	1,157	-31.90%
Travel & Training		-	500	2,000	300.00%
Dues & Association Membership		235	450	450	0.00%
Office Supplies		836	2,000	2,000	0.00%
Copier Costs		2,552	2,487	2,600	4.54%
Total Operating Expenditures	$	5,458	8,416	9,487	12.73%

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.**

2019 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.

FIFTH DISTRICT COURT SERVICES

		FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted	% Change
Professional Services	$	228,337	210,000	210,000	0.00%
Telephone		580	660	600	-9.09%
Total Operating Expenditures	$	228,916	210,660	210,600	-0.03%

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 dockets 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 19 Accomplishments

- Continual technology improvements for access to County records.
- Logan Systems (our land records vendor) provided a significant upgrade to the system, including a new receipting system. The receipting system allows us to scan the documents at the time of recordation: deeds, will, plats, judgments, fictitious names, etc., and presents the names and images immediately online and in-house (highlighted in red) to indicate they are recorded but not yet verified. This benefits the title searchers tremendously in that they can search for documents almost immediately after we have receipted/recorded the document.
- E-Recording of land records began mid-January 2017 which benefits banks, in particular, for recording Certificates of Satisfaction because it eliminates mailing in the documents. E-Recording involves the customer electronically sending their documents which can then be viewed online. Receipts can be received almost immediately which improves the efficiency from the clerk's office to the customer. We electronically record on a daily basis with all types of documents such as bargain and sale deeds, deeds of trust, agreements, etc.
- ClerkePass provides service to title examiners, attorneys, as well as the general public. A request for a copy or a certified copy of a document, such as a marriage license, deed, will, orders, etc. can be made electronically. The ClerkePass link is provided on our Home Page for citizens and saves time and is convenient particularly for out-of-state requests.
- Continual applications to the Library of Virginia for grants for the purpose of restoring and preserving our old books.

FY 20 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	2018 Actual	2019 Estimate
Wills/Estates Initiated	225	230
Judgments/Administrative Liens/Notices	1219	1250
Deeds Recorded	5086	5700
Financing Statements	50	50
Fictitious Names	147	150
Marriage Licenses	208	230
Passport Applications	557	580
Civil Actions Commenced	446	480
Concealed Handgun Permits	950	950
Criminal Actions Commenced	523	580

Trends

The Clerk's Office has for many years provided passport services as a courtesy to our citizens for their convenience. Annual certifications are performed as required by the U.S. Passport Service to ensure compliance with policies and procedures. In addition, the Clerk's Office also processes concealed handgun permits which are now laminated cards. Previously, paper cards were issued.

Isle of Wight County
Adopted FY 2019-20 Operating Budget
General Fund
Departmental Resource Detail

CLERK OF THE CIRCUIT COURT

		FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted	% Change
Salaries and Wages	$	333,816	345,587	354,348	2.54%
Fica & Medicare Benefits		23,999	26,437	27,108	2.54%
VRS - Retirement Benefits		29,590	33,643	34,488	2.51%
Hospital/Medical Plans		72,032	71,955	69,059	-4.02%
Group Life Insurance		4,375	4,528	4,642	2.52%
Deferred Comp		2,450	2,520	2,520	0.00%
TTF Professional Services		-	5,740	25,200	339.02%
Repairs & Maintenance		493	650	650	0.00%
Maintenance Service Contracts		41,732	39,000	18,000	-53.85%
Postage		4,459	4,520	4,520	0.00%
Telephone		1,383	1,479	1,410	-4.67%
Travel & Training		36	1,000	1,000	0.00%
Dues & Association Membership		520	520	600	15.38%
Office Supplies		3,713	6,800	6,800	0.00%
Copier Costs		3,964	3,899	3,899	0.00%
Total Operating Expenditures	$	522,563	548,278	554,244	1.09%

PERSONNEL SUMMARY

	FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted
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 and provides training to law enforcement.

FY 19 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.
- Continued to provide training and meet regularly with all law enforcement agencies in the County in order 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.

FY 20 Objectives

- Ensure justice, hold offenders accountable for their actions, deter future criminal behavior, and keep the community safe by fairly and effectively prosecuting crimes.
- Continue 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	2017 Actual	2018 Actual	2019 Estimate
Misdemeanor Charges Prosecuted	803	1205	1000
Felony Charges Prosecuted	469	1232	850
Number of Infraction Charges Prosecuted	6	0	5
Number of Other Charges Prosecuted	9	85	10

Isle of Wight County
Adopted FY 2019-20 Operating Budget
General Fund
Departmental Resource Detail

COMMONWEALTH ATTORNEY

		FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted	% Change
Salaries and Wages	$	511,256	539,126	549,911	2.00%
Part-Time Salaries		-	11,147	11,370	2.00%
Fica & Medicare Benefits		37,410	42,096	42,938	2.00%
VRS - Retirement Benefits		44,744	53,229	54,291	2.00%
Hospital/Medical Plans		88,063	94,268	104,852	11.23%
Group Life Insurance		6,537	7,063	7,204	2.00%
Deferred Comp		2,310	2,520	2,520	0.00%
Professional Services		-	-	250	100.00%
Maintenance Service Contracts		4,697	4,800	7,635	59.06%
Postage		430	-	-	0.00%
Telephone		3,483	3,059	4,420	44.49%
Travel & Training		3,551	6,750	6,750	0.00%
Tolls & Parking		-	240	240	0.00%
Dues & Association Membership		5,361	6,700	6,700	0.00%
Office Supplies		3,758	4,250	4,250	0.00%
Copier Costs		4,298	4,293	4,293	0.00%
Equipment/Machinery		3,319	6,000	6,500	8.33%
Total Operating Expenditures	$	719,218	785,541	814,124	3.64%

PERSONNEL SUMMARY

	FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted
Commonwealth Attorney	1.0	1.0	1.0
Asst Commonwealth Attorney	2.0	2.0	2.0
Office Administrator	1.0	1.0	1.0
Administrative Assistant	3.0	3.0	3.0
Deputy Commonwealth Attorney	1.0	1.0	1.0
Number of Full-Time Positions	8.0	8.0	8.0

Local Roots, Global Reach

ISLE OF WIGHT
COUNTY, VIRGINIA

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Public Safety

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ISLE OF WIGHT
COUNTY, VIRGINIA

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.

2019 Accomplishments

- Isle of Wight County Sheriff's Office was awarded their first re-accreditation through the Virginia Law Enforcement Professional Standards Commission (VLEPSC).
- Added an additional SRO to the Schools for a total of 4 Full-Time SROs.
- A Sally Port is being constructed which will provide a secure gated area to transport arrestees from vehicles to the building.
- Replacement of the Public Safety Radio system. The new system is an 800MHZ public safety grade system which will service countywide emergency operations. January 2019 Radio system became fully operational February 1, 2019.
- Completed 3,750 hours of mandated, specialized, training exclusive of the basic academy.
- Received a DMV Highway Safety Grant DUI Enforcement in the amount of $25,700 as well as the Bulletproof Vest Partnership Grant ($8,741).
- Use Nextdoor social media platform which allows Law Enforcement to send alerts and messages to multiple neighborhoods.
- Continued usage of social media websites for various alerts and Sheriff's activities.
- Maintained presence by patrol deputies in all schools exclusive of SROs full time presence.

2020 Objectives

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

Performance Measures/Statistics	2017	2018	%Change
Calls for Service	58,231	52,987	-9.0%
Average Response Time	12:06	12:31	-3.4%
Traffic Stops	6,593	4,924	-25.3%
Traffic Summons	3,440	2,027	-41.0%
Traffic Crashes	864	906	4.9%
Warrants Served	1,418	1,387	-2.2%
Civil Process Served	11,026	10,505	-4.7%
School Checks	482	750	55.6%
Gun Permits Processed	804	898	11.7%
Incident Reports	2,965	2,745	-7.4%
Crimes Against Property	536	367	-31.5%
Crimes Against Persons	206	206	0.0%
Crimes Against Society	585	475	18.8%

Isle of Wight County
Adopted FY 2019-20 Operating Budget
General Fund
Departmental Resource Detail

SHERIFF

		FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted	% Change
Salaries and Wages	$	2,506,759	2,688,748	2,734,043	1.68%
Overtime		202,750	145,339	145,339	0.00%
Part-Time Salaries		120,491	104,022	131,602	26.51%
Fica & Medicare Benefits		208,105	224,766	230,340	2.48%
VRS - Retirement Benefits		220,290	261,046	264,538	1.34%
Hospital/Medical Plans		606,028	645,523	633,416	-1.88%
Group Life Insurance		32,700	34,773	35,816	3.00%
Deferred Comp		16,800	17,220	19,320	12.20%
Uniforms (taxable)		-	7,000	5,000	-28.57%
Professional Services		6,189	5,000	5,300	6.00%
Repairs & Maintenance		1,698	4,000	4,000	0.00%
Maintenance Service Contracts		63,279	37,489	33,080	-11.76%
Advertising Services		-	1,300	2,500	92.31%
Utilities		39,669	45,000	45,000	0.00%
Postage		1,708	2,000	2,000	0.00%
Telephone		26,304	23,956	29,673	23.86%
RMS Licenses		-	25,386	27,200	7.15%
Travel & Training		36,771	37,400	38,000	1.60%
Tolls & Parking		-	200	200	0.00%
Travel - Prisoner Extradition		10,561	-	-	0.00%
P Card Suspense		-	-	-	0.00%
Special Investigate Task Force		3,862	6,000	4,000	-33.33%
Operating Expenses		32,654	49,900	56,325	12.88%
Auxillary Sheriff Expenses		-	2,000	2,000	0.00%
Dues & Association Memberships		4,234	4,100	4,700	14.63%
Office Supplies		10,683	13,000	13,000	0.00%
Equipment-Small<$5k		8,636	14,900	14,900	0.00%
Copier Costs		6,187	6,058	6,058	0.00%
Computer Hardware<$5k		20,890	20,000	3,000	-85.00%
Fleet		263,312	257,342	265,000	2.98%
Uniforms		50,579	68,938	59,670	-13.44%
Capital Outlay		7,075	26,000	23,000	-11.54%
Principal (Lease)		173,094	-	-	0.00%
Interest (Lease)		10,715	-	-	0.00%
Total Operating Expenditures	$	4,692,025	4,778,406	4,838,020	1.25%

PERSONNEL SUMMARY

	FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted
Sheriff	1.0	1.0	1.0
Major S O	1.0	1.0	1.0
Captain	1.0	1.0	2.0
Lieutenant S O	3.0	3.0	4.0
Sargeant S O	7.0	7.0	6.0
Deputy Sheriff	37.0	38.0	37.0
Office Manager S O	1.0	1.0	1.0
Administrative Asst.	3.0	3.0	3.0
Number of Full-Time Positions	54.0	55.0	55.0

Sheriff - Animal Services

Description

Isle of Wight County Sheriff's Office Animal Services is charged with the enforcement of all Commonwealth of Virginia laws, regulations and County ordinances for the protection of the domestic animals that reside in Isle of Wight County. Animal Services is responsible for the care and maintenance of the domestic animals that come into the facility. Animals are housed for the required time frames and forever homes are sought for those that are suitable for adoption or transfer to rescue organization.

2018 Accomplishments

- Continued to partner with other animal care agencies to conduct a number of adoption events at the Isle of Wight Animal Care Facility, the farmers market, PetSmart and other local areas.
- Hosted a Rabies, Licensing and Microchip clinic with the help of Banfield Pet Hospital
- Received 1,254 animals in the facility.
- Facilitated the adoption of 454 animals.
- Facilitated the transfer of 425 animals.
    - Expanded additional partnerships with other animal care facilities
- Responded to 1,545 calls for service.
- Maintained a consistent euthanasia rate for dogs
- Reduced euthanasia of cats by 50% by:
    - Improving sanitization, vaccination and placement procedures within the facility
    - Extending socialization of feral/trapped community cats
    - Partnering with other organizations for discounted Trap, Neuter, Vaccinate and Release packages.
- Shelter personnel celebrated the dedication of the shelter's volunteers with an annual holiday celebration held at Smithfield Fire Department
- Were able to reunite 134 animals with their families

2019 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.
- Build a relationship and educate local hunt clubs on our services and alternatives to releasing unwanted dogs.
- Build a relationship and educate housing communities on the benefits of spay/neuter, vaccinating, and TNR their pets/community cats.
- Offer microchips services to promote faster reclaim rates
- Decrease number of yearly intakes by:
    - Providing the community with alternative options of rehoming
    - Connecting those in need to resources for spay/neutering or supplies
    - Offering onsite assistance resulting in the ability to keep or provide an alternative transfer in ownership
- Increase reclaim rates by
    - Becoming more active on neighborhood networking sites
    - Providing microchip services

Performance Measures/Statistics	2017 Actual	2018 Actual	Percent Change
Calls for Service	1,644	1,545	- 6%
Number of Animals Entering Animal Services Facility	1,134	1,254	+10.5%
Number of Stray Animals Picked Up	754	664	-11%
Number of Animals Adopted	347	454	+30%

Isle of Wight County
Adopted FY 2019-20 Operating Budget
General Fund
Departmental Resource Detail

ANIMAL SERVICES

		FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted	% Change
Salaries and Wages	$	176,999	213,931	256,619	19.95%
Overtime		36,470	20,909	20,909	0.00%
Part-Time Salaries		40,138	40,200	20,100	-50.00%
Fica & Medicare Benefits		18,705	21,040	21,231	0.91%
VRS - Retirement Benefits		16,530	19,383	26,038	34.33%
Hospital/Medical Plans		66,961	70,401	83,193	18.17%
Group Life Insurance		2,368	2,474	3,362	35.89%
Deferred Comp		1,260	1,260	2,100	66.67%
Repairs & Maintenance		3,220	2,380	2,380	0.00%
Advertising Services		-	1,100	1,100	0.00%
Veterinarian Services		54,507	55,000	55,000	0.00%
Utilities		20,018	22,000	22,000	0.00%
Postage		31	140	140	0.00%
Telephone		2,494	2,600	1,411	-45.73%
Travel & Training		622	3,000	3,000	0.00%
Operating Expenses		21,083	29,800	29,800	0.00%
Dues & Association Memberships		-	120	120	0.00%
Office Supplies		964	2,000	2,000	0.00%
Equipment-Small<$5k		4,069	9,740	9,740	0.00%
Copier Costs		2,121	1,911	2,125	11.20%
Fleet		22,087	21,696	21,696	0.00%
Uniforms		2,340	3,000	3,000	0.00%
Vehicles		31,847	59,837	-	-100.00%
Total Operating Expenditures	$	524,835	603,922	587,064	-2.79%

PERSONNEL SUMMARY

	FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted
Animal Control Officer	3.0	4.0	4.0
Chief Animal Control Officer	1.0	1.0	1.0
Kennel Assistant	1.0	2.0	2.0
Number of Full-Time Positions	5.0	7.0	7.0

Fire & Rescue – Response

Description

The Department of Emergency Services – Fire and Rescue Response Division provides full-time and part-time staffing support to multiple 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 19 Accomplishments

- 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.
- Provided project management and facilitation for new 800 MHz public safety radio project.
- Completed Power Load Stretcher install/retro-fit for frontline ambulances.
- Completed and presented calendar year 2018 Department of Emergency Services Annual Report.
- Transitioned field EMS report writing hardware to new IPads.

FY 20 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 18 Actual	FY 19 Estimate	FY 20 Estimate
EMS Calls for Service	4,598	4,600	4,700
Number of Fire Incidents	1,108	1150	1200
Rural Response within 14 min (80% Target)	78.2%	80.0%	80.0%
Suburban Response within 10 min (80% Target)	82.4%	83.0%	83.0%

Isle of Wight County
Adopted FY 2019-20 Operating Budget
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FIRE & RESCUE RESPONSE

		FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted	% Change
Salaries And Wages	$	832,821	891,864	1,073,288	20.34%
Overtime		70,483	67,457	85,847	27.26%
Holiday Pay		44,463	50,900	58,875	15.67%
Part-Time Salaries		1,064,138	1,101,265	984,290	-10.62%
Differential Pay		-	42,000	7,000	-83.33%
Fica & Medicare Benefits		148,489	164,741	169,352	2.80%
VRS - Retirement Benefits		75,007	92,172	105,934	14.93%
Medical/Dental Plans		244,551	262,155	281,401	7.34%
Group Life Insurance		10,941	12,235	14,061	14.92%
Deferred Comp		5,285	5,880	7,560	28.57%
Uniforms		-	16,874	15,500	-8.14%
Professional Services		9,768	8,000	8,000	0.00%
EMS Service Contracts		20,000	35,000	20,000	-42.86%
Maintenance Service Contracts		14,321	16,000	16,000	0.00%
Utilities		631	800	800	0.00%
Utilities-Volunteer Depts		101,777	110,000	115,000	4.55%
Telephone		14,925	40,062	15,264	-61.90%
Volunteer Dept-Insurance		177,563	196,000	200,000	2.04%
Travel & Training		9,058	11,820	11,820	0.00%
Four-4-Life EMS Support		40,000	-	40,000	100.00%
Fire Programs Fund Expense		90,994	-	84,000	100.00%
Contribution Carrollton VFR		197,500	152,000	193,800	27.50%
Contribution-Carrsville VFR		117,180	107,500	113,838	5.90%
Contribution RushmereVF		67,000	62,250	58,700	-5.70%
Contribution Smithfield VF		171,519	231,981	162,850	-29.80%
Contribution Windsor VF		82,800	114,389	102,500	-10.39%
Contribution IOWVR		188,818	192,750	197,000	2.20%
Contribution Windsor VR		59,500	59,000	53,500	-9.32%
Contribution State Forrestry		9,943	10,093	10,093	0.00%
Dues & Association Memberships		5,615	7,202	6,000	-16.69%
Office Supplies		112	425	425	0.00%
Medical Supplies		6,368	40,000	20,000	-50.00%
Medical Services		6,105	7,352	8,800	19.70%
Fleet		3,692	5,890	4,500	-23.60%
Uniforms		20,189	1,164	-	-100.00%
Personal Protective Equipment		-	35,000	10,000	-71.43%
Total Operating Expenditures	$	3,911,555	4,152,221	4,255,998	2.50%

PERSONNEL SUMMARY

	FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted
Firefighter/Medic II	12.0	12.0	12.0
Firefighter/Medic I	0.0	0.0	3.0
Fire & EMS LT	4.0	4.0	4.0
Fire & EMS Captain	2.0	2.0	2.0
Number of Full-Time Positions	18.0	18.0	21.0

Emergency Services – Emergency Management and Billing

Description

The Department of Emergency Services assists with emergency/disaster preparedness and response as well 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, posts payments and adjustments to patient accounts, and maintains accounts aging. This division also provides software support for the fire and rescue electronic reporting software.

FY 19 Accomplishments

- Processed EMS claims within the established 45-day benchmark goal.
- County fire reporting was consolidated into a single fire report to improve accuracy and facilitate system-wide data analysis.
- Began implementation of EMS billing under Safe Harbor, including tracking county resident versus non-resident patient billing.
- Participated in various state and regional meetings and training exercises to prepare the County in the event of a hurricane, active shooter, or nuclear disaster.
- Provided coordination assistance for several events in FY19, including several heavy snow storms, preparation for the County Fair and preparation for possible hurricane impacts.

FY 20 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)**

Implement EMS billing collection process for non-resident EMS transports. **(SP4: Funding for the Future).Performance Measures/Statistics**	FY 18 Actual	FY 19 Estimate	FY 20 Estimate
Percent Compliance with Federal NIMS Requirements	81%	80%	85%
Number of Patients Billed for EMS Services	2,928	2,865	2,900

Isle of Wight County
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EMERGENCY SERVICES

		FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted	% Change
Salaries and Wages	$	296,312	306,911	313,256	2.07%
Overtime		5	0	-	0.00%
Fica & Medicare Benefits		21,524	23,478	23,965	2.07%
VRS - Retirement Benefits		26,831	30,293	30,918	2.06%
Hospital/Medical Plans		63,499	63,499	53,259	-16.13%
Group Life Insurance		3,907	4,021	4,104	2.06%
Deferred Comp		1,260	1,260	1,680	33.33%
Uniforms		-	825	825	0.00%
Maintenance Service Contracts		14,784	18,865	21,365	13.25%
Advertising Services		85	450	250	-44.44%
Postage		3,646	3,680	3,680	0.00%
Telephone		4,290	4,594	3,854	-16.11%
Travel & Training		3,543	4,080	4,080	0.00%
Dues & Association Membership		384	474	474	0.00%
Office Supplies		3,348	3,631	3,631	0.00%
Equipment-Small<$5k		-	15,000	2,500	-83.33%
Copier Costs		3,934	3,869	3,950	2.09%
Computer Software <$5k		-	179	200	11.73%
Fleet		3,568	2,890	4,000	38.41%
Uniforms		465	0	-	0.00%
Books/Subscriptions		-	54	-	-100.00%
Equipment/Machinery		-	120,000	-	-100.00%
Total Operating Expenditures	$	451,386	608,053	475,991	-21.72%

PERSONNEL SUMMARY

	FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted
Chief of Fire and Rescue	1.0	1.0	1.0
EMS Coordinator	1.0	1.0	1.0
Medical Billing/HIPPA SUP	1.0	1.0	1.0
Medical Billing Clerk	1.0	1.0	1.0
Office Administrator	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

		FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted	% Change
Professional Services	$	860,514	948,013	1,074,415	13.33%
Total Operating Expenditures	$	860,514	948,013	1,074,415	13.33%

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 19 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 20 Objectives

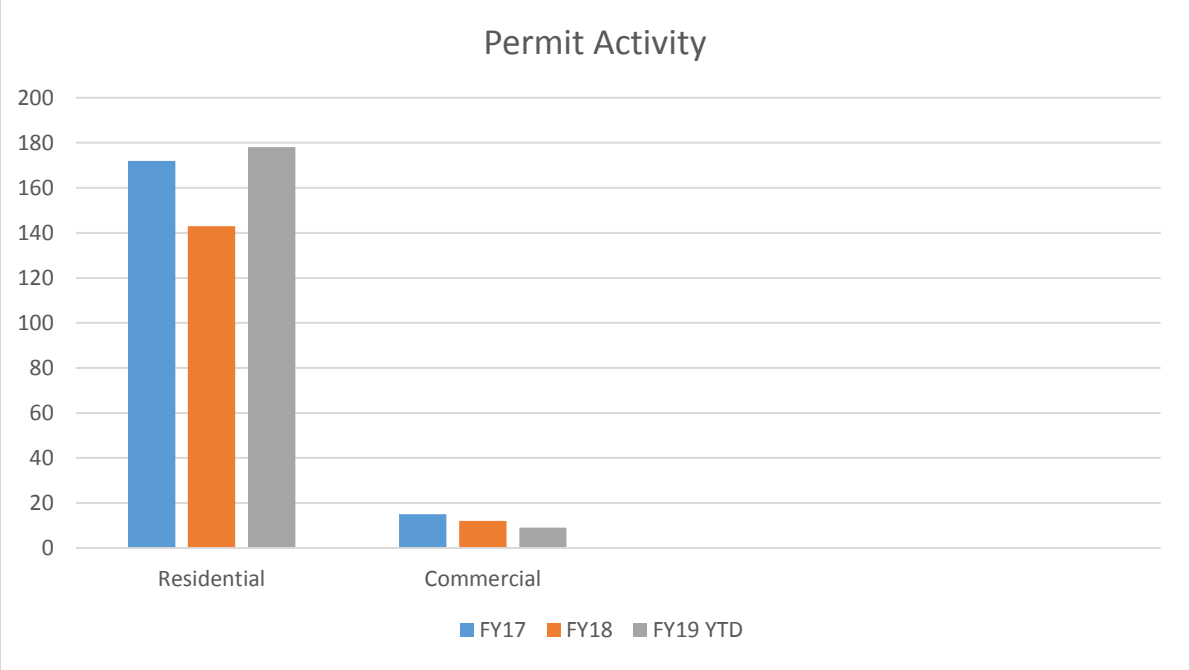
- To facilitate purchase and implement the EnerGov software throughout the community development departments to include Inspections, Planning & Zoning, Utilities and Storm Water. **(SP1 – Effective Governance and community partnership)**
- Utilize our website to improve communication with the building 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)**

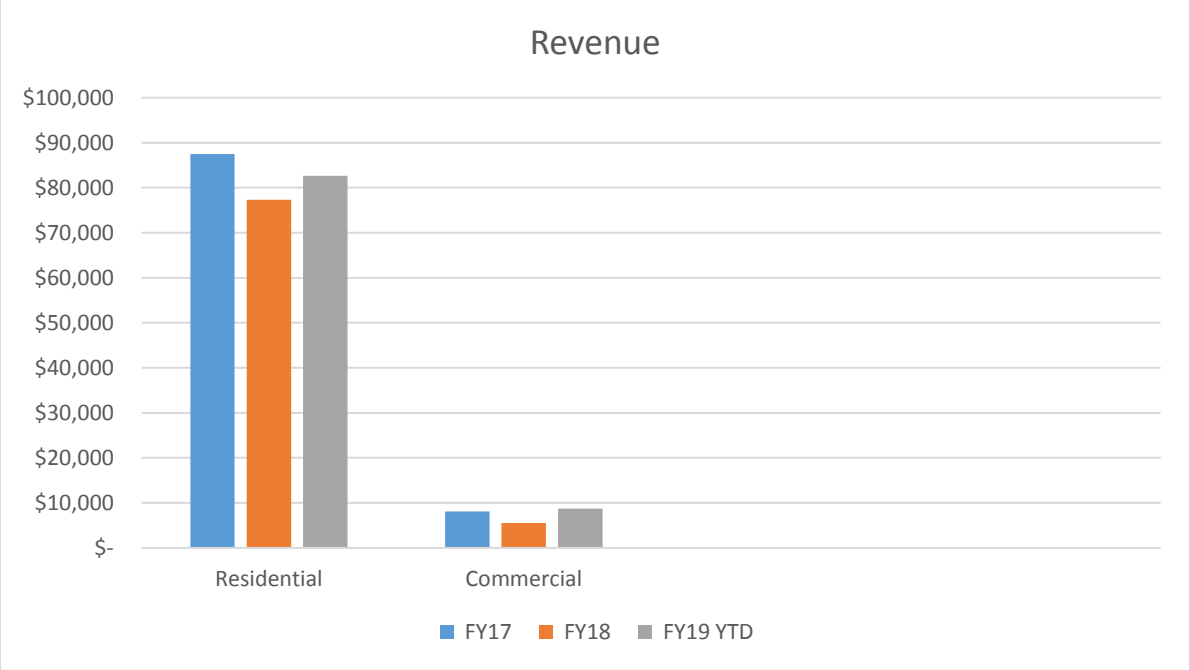
Performance Measures/Statistics	FY 17 Actual	FY 18 Actual	FY 19 Estimate
Inspections performed	3593	3,640	4819
Inspections approved	2759	2817	3822
Number of permits	2145	2,005	2,300

Inspections

Trends

The following graphs provide an overview of permitting activities for Fiscal Years 2017, 2018 and 2019 YTD





Isle of Wight County
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Departmental Resource Detail

INSPECTIONS

		FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted	% Change
Salaries and Wages	$	316,268	324,195	330,685	2.00%
Fica & Medicare Benefits		22,770	24,802	25,298	2.00%
VRS - Retirement Benefits		28,295	31,999	32,639	2.00%
Hospital/Medical Plans		78,995	78,850	80,319	1.86%
Group Life Insurance		4,137	4,247	4,332	2.00%
Deferred Comp		1,685	1,680	1,680	0.00%
Uniforms		-	1,916	1,916	0.00%
Postage		232	500	500	0.00%
Telephone		2,539	3,500	3,411	-2.54%
Travel & Training		2,505	5,000	5,000	0.00%
Tolls & Parking		-	70	70	0.00%
Dues & Association Membership		875	1,168	1,168	0.00%
Office Supplies		1,161	2,000	2,000	0.00%
Copier Costs		2,361	2,296	2,365	3.01%
Computer Software <$5k		1,121	-	-	0.00%
Fleet		6,865	12,922	12,922	0.00%
Uniforms		779	-	-	0.00%
Compliance Material		1,346	4,550	4,550	0.00%
Equipment/Machinery		2,220	29,041	15,750	-45.77%
Total Operating Expenditures	$	474,154	528,736	524,605	-0.78%

PERSONNEL SUMMARY

	FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted
Director of Inspections	1.0	1.0	1.0
Chief Codes Compliance Inspector	1.0	1.0	1.0
Plans Examiner	1.0	1.0	1.0
Codes Compliance Inspector 1	1.0	1.0	1.0
Administrative Services Coordinator	1.0	1.0	1.0
Codes Compliance Inspector	1.0	0.0	0.0
Number of Full-Time Positions	6.0	5.0	5.0

Public Works

Local Roots, Global Reach
ISLE OF WIGHT
COUNTY, VIRGINIA

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 eight Refuse & Recycling Centers, disposal of all solid waste streams, public street signs, countywide fleet management program, generator maintenance contract, utility billing and tracking, custodial contract, project management and inspections for capital projects and all transportation matters.

FY 19 Accomplishments

- Now provide turnkey service for new and replacement vehicles. This includes ordering, licensing, branding and delivery.

FY 20 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 2019-20 Operating Budget
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Departmental Resource Detail

PUBLIC WORKS ADMINISTRATION

		FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted	% Change
Salaries and Wages	$	184,607	189,776	193,575	2.00%
Fica & Medicare Benefits		13,791	14,518	14,809	2.00%
VRS - Retirement Benefits		16,506	18,732	19,106	2.00%
Hospital/Medical Plans		30,966	30,888	47,400	53.46%
Group Life Insurance		2,413	2,486	2,536	2.01%
Deferred Comp		842	840	840	0.00%
Utilities		4,103	5,200	5,200	0.00%
Postage		48	75	75	0.00%
Telephone		969	430	975	126.74%
Travel & Training		-	250	250	0.00%
Dues & Association Membership		1,626	1,951	1,952	0.05%
Office Supplies		999	1,500	1,500	0.00%
Copier Costs		1,502	1,456	1,456	0.00%
Fleet		4,921	11,480	11,480	0.00%
Total Operating Expenditurs	$	263,294	279,582	301,154	7.72%

PERSONNEL SUMMARY

	FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted
Director of Public Works	1.0	1.0	1.0
Special Projects Coordinator	1.0	1.0	1.0
Admin. Asst.	1.0	1.0	1.0
Number of Full-Time Positions	3.0	3.0	3.0

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 19 Accomplishments

- Completed Ashby Pump Station Rehabilitation.
- Completed Boykins Tavern Structural Repairs.
- Benn's Grant Phase 5 utilities on track to be completed by June 30, 2019.
- On-going support for Benn's Grant Phase 10 & 11.
- On-going support for Benn's Grant Route 10 Waterline Extension.
- On-going support for Lawnes Point Water Main Extension.
- On-going support collaboration of renovation of E911 Communications Center.

FY 20 Objectives

- Continue to provide support for new development and ensure County projects are compliant with local, state and federal construction regulations.

Performance Measures/Statistics	FY 18 Actual	FY 19 Estimate	FY 20 Estimate

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

Isle of Wight County
Adopted FY 2019-20 Operating Budget
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Departmental Resource Detail

PUBLIC WORKS CAPITAL PROG & INSPECTIONS

		FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted	% Change
Salaries And Wages	$	44,129	48,965	49,944	2.00%
Fica & Medicare Benefits		3,253	3,746	3,821	2.00%
VRS - Retirement Benefits		3,951	4,833	4,930	2.01%
Medical/Dental Plans		10,168	10,808	11,040	2.15%
Group Life Insurance		577	642	655	2.02%
Uniforms		-	400	400	0.00%
Telephone		1,236	1,400	1,205	-13.93%
Travel & Training		160	800	800	0.00%
Operating Expenses		800	800	800	0.00%
Fuel		4,886	4,783	4,783	0.00%
Uniforms		281	-	-	0.00%
Total Operating Expenditures	$	69,442	77,177	78,378	1.56%

PERSONNEL SUMMARY

	FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted
Construction Inspector	0.45	0.45	0.45
Construction Manager	0.45	0.45	0.45
Number of Full-Time Positions	0.9	0.9	0.9

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 residents and businesses in a reliable and cost effective manner while being protective of both public health and the environment.

FY 19 Accomplishments

- Community Outreach with local organizations and schools on recycling education.
- Improved safety, collection and storage of the Paint Pour Off Program for latex paint and the Fluorescent Bulb Recycling Program.
- Continued Isle of Wight County School's Plastic Bag Program.
- Continued tonnage reduction through guideline enforcement and recycling efforts.
- Provided High Visibility Uniforms to increase safety of the truck drivers and the site attendants.
- Implemented a weekly safety program for truck drivers.
- Secured contract for more efficient disposal of yard debris and provided a disposal outlet for residential construction debris.

FY 20 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)**
- Revamp Jones Creek and Wrenns Mill to improve operational efficiencies and provide a more convenient disposal option for residents.

Performance Measures/Statistics	FY 18 Actual	FY 19 Estimate	FY 20 Estimate
Refuse Tonnage	16,882	17,000	18,300
Single-Stream Recycling (Tonnage) per Calendar Year	757	775	800
Yard Waste Recycling (Tonnage) per Calendar Year	1,276	1,300	1,380

Isle of Wight County
Adopted FY 2019-20 Operating Budget
General Fund
Departmental Resource Detail

PUBLIC WORKS - REFUSE

		FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted	% Change
Salaries and Wages	$	296,546	344,332	345,245	0.27%
Overtime		12,553	10,664	10,664	0.00%
Part-Time Salaries		361,727	361,101	397,903	10.19%
Fica & Medicare Benefits		50,528	54,018	57,667	6.76%
VRS - Retirement Benefits		27,251	34,191	35,325	3.32%
Hospital/Medical Plans		75,837	91,782	105,199	14.62%
Group Life Insurance		3,886	4,381	4,523	3.24%
Deferred Comp		2,203	2,520	3,360	33.33%
Uniforms		-	5,875	5,875	0.00%
Repairs & Maintenance		36,483	53,500	55,000	2.80%
Contracted Services		12,945	15,200	15,200	0.00%
Purchased Services-SPSA		1,793,880	1,139,900	1,177,100	3.26%
Utilities		18,051	17,000	17,000	0.00%
Telephone		5,084	5,693	5,173	-9.13%
Travel & Training		-	4,790	4,790	0.00%
Operating Expenses		3,085	4,052	4,052	0.00%
Landfill Post-Closure Cost		145,540	198,639	190,000	-4.35%
Dues & Association Membership		250	844	844	0.00%
Equipment-Small<$5k		-	1,500	-	-100.00%
Fleet		214,752	200,000	200,000	0.00%
Uniforms		4,272	-	-	0.00%
Principal (Lease)		86,793	-	-	0.00%
Interest (Lease)		3,283	-	-	0.00%
Total Operating Expenditures	$	3,154,950	2,549,982	2,634,920	3.33%

PERSONNEL SUMMARY

	FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted
Solid Waste Manager	1.0	1.0	1.0
Sanitation Supervisor	1.0	1.0	1.0
Lead Sanitation Worker	2.0	2.0	2.0
Sanitation Equipment Operator	5.0	5.0	5.0
Number of Full-Time Positions	9.0	9.0	9.0

Public Works – Building Maintenance and Grounds

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 19 Accomplishments

- Completed Parks & Recreation Administration Building Renovation.
- Completed Registrars Building Water Infiltration Project.
- Completed Windsor Rescue Kitchen Renovation.
- Completed Community Development Building Basement Water Infiltration Project.

FY 20 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 18 Actual	FY 19 Estimate	FY 20 Estimate
Number of Work Order Requests Received	1,500	1,500	1,500

Isle of Wight County
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General Fund
Departmental Resource Detail

PUBLIC WORKS - BLDGS & GROUNDS

		FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted	% Change
Salaries and Wages	$	328,331	370,819	419,597	13.15%
Overtime		6,611	-	6,000	100.00%
Part-Time Salaries		126,352	157,033	160,174	2.00%
Fica & Medicare Benefits		34,397	40,380	44,812	10.98%
VRS - Retirement Benefits		30,191	37,715	42,622	13.01%
Hospital/Medical Plans		79,698	100,309	122,053	21.68%
Group Life Insurance		4,306	4,859	5,497	13.13%
Deferred Comp		2,030	2,520	2,940	16.67%
Uniforms		-	5,235	8,000	52.82%
Repairs & Maintenance		218,575	193,500	198,000	2.33%
Maintenance Service Contracts		64,170	102,600	111,000	8.19%
Generator Maintenance Program		19,694	32,000	22,000	-31.25%
Utilities		191,781	185,800	185,800	0.00%
Telephone		11,594	12,130	9,612	-20.76%
Travel & Training		105	2,911	2,911	0.00%
Equipment-Small<$5k		11,644	9,984	4,900	-50.92%
Fleet		15,071	24,240	24,240	0.00%
Uniforms		4,636	0	-	0.00%
Operating Supplies		19,657	19,722	22,222	12.68%
County Signage		23,445	4,481	5,000	11.58%
Capital Outlay		281,608	5,100	5,100	0.00%
Principal (Lease)		6,489	-	-	0.00%
Interest (Lease)		245	-	-	0.00%
Total Operating Expenditures	$	1,480,634	1,311,338	1,402,480	6.95%

PERSONNEL SUMMARY

	FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted
Buildings Maint. Manager	1.0	1.0	1.0
Master Maintenance Technician	1.0	1.0	1.0
Maintenance Worker III	3.0	3.0	4.0
Building Operation Tech	1.0	1.0	1.0
Maintenance Worker II	2.0	2.0	2.0
Custodial Supervisor	1.0	1.0	1.0
Number of Full-Time Positions	9.0	9.0	10.0

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 19 Accomplishments

- Completed the construction of Nike Park Trail – Segment 1 (Battery Park Road)_.
- Completed design and advertised for construction on Turner Drive Turn lane.
- Completed design and award for construction on Shiloh Drive Sidewalk.

FY 20 Objectives

- To complete construction on Nike Park Trail Segment 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)***
- To complete construction on Shiloh Drive Sidewalk. (***SP2 – Economic Well-Being and Quality of Life, SP3 – Managing Growth and Change)***

Isle of Wight County
Adopted FY 2019-20 Operating Budget
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PUBLIC WORKS - TRANSPORTATION

		FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted	% Change
Salaries And Wages	$	111,653	115,003	117,305	2.00%
Fica & Medicare Benefits		8,001	8,798	8,974	2.00%
VRS - Retirement Benefits		10,004	11,351	11,578	2.00%
Hospital/Medical Plans		19,685	19,681	19,993	1.59%
Group Life Insurance		1,463	1,507	1,537	1.99%
Deferred Comp		420	420	420	0.00%
Uniforms		-	400	400	0.00%
Professional Services		12,590	52,225	50,000	-4.26%
Advertising		-	500	500	0.00%
Utilities		57,384	56,500	57,500	1.77%
Postage		103	350	200	-42.86%
Telephone		837	1,356	872	-35.69%
Travel & Training		1,030	1,340	1,340	0.00%
Operating Expenses		61	100	100	0.00%
Office Supplies		387	400	400	0.00%
Computer Software <$5k		360	360	360	0.00%
Uniforms		234	-	-	0.00%
Total Operating Expenditures	$	224,212	270,291	271,479	0.44%

PERSONNEL SUMMARY

	FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted
Transportation Manager	1.0	1.0	1.0
Special Projects Coordinator	1.0	1.0	1.0
Number of Full-Time Positions	2.0	2.0	2.0

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Parks, Recreation, and Cultural

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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, phase I (1 mile) of an eventual 3.1 mile greenway trail. The Department also manages a 14,000 square foot recreation center in Windsor.

FY 19 Accomplishments

- Began management of the Windsor Town Center with program slate. Continued discussions for management oversight of the James River Academy center as a public/private partnership.
- 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 Recreation Specialist position, an Administrative Assistant 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 20 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)**
- Initial plan for activity offerings and management of Blackwater. Continued rehabilitation development of Tyler's Beach Park with initial facility upgrades. Rebuilding of fishing pier at Jones Creek Park. Begin development of restroom facilities 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. Development of comprehensive parks and recreation master plan to detail future growth and development of department. **(SP4 – Funding the Future)**

Performance Measures/Statistics	FY 19 Actual	FY 20 Estimate
Number of Grants Application Submissions for Facility and Program Financial Support	5	5
Certified Training Hours Provided to Departmental Staff	600	800
Number of Position Turnovers Due to Termination of Employment Other Than Those Created by Retirement	1	1
Number of Park Projects Completed from Quarterly Park Inspection Reports	40	45

Isle of Wight County
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PARKS & RECREATION - ADMINISTRATION

		FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted	% Change
Salaries and Wages	$	154,802	182,730	168,090	-8.01%
Overtime		617	-	1,000	0.00%
Part-Time Salaries		18,338	-	-	0.00%
Fica & Medicare Benefits		12,824	13,979	12,936	-7.46%
VRS - Retirement Benefits		14,184	18,905	17,801	-5.84%
Hospital/Medical Plans		26,884	32,608	24,533	-24.76%
Group Life Insurance		1,978	2,381	2,202	-7.52%
Deferred Comp		980	1,260	1,260	0.00%
Uniforms		-	-	225	100.00%
Postage		546	1,300	500	-61.54%
Telephone		5,637	3,625	3,949	8.94%
Lease/Rental of Equipment		-	576	-	-100.00%
Travel & Training		4,605	5,100	6,955	36.37%
Dues & Association Membership		964	700	1,123	60.43%
Office Supplies		5,084	5,700	5,700	0.00%
Copier Costs		7,804	7,674	7,674	0.00%
Media		0	100	100	0.00%
Chick-fil-a Scholarship		(377)	-	-	0.00%
Total Operating Expenditures	$	254,869	276,638	254,048	-8.17%

PERSONNEL SUMMARY

	FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted
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 – 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, 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, phase I (1 mile) of an eventual 3.1 mile greenway trail. The Department also manages a 14,000 square foot recreation center in Windsor.

FY 19 Accomplishments

- Won three category awards for the County Fair at the International Association of Fairs Conference for our attendance category.
- Redevelopment of the Movies in the Park Series including offering of drive in movie at Heritage Park that attracted over 16,00 participants.
- Begin implementation of operation management plan for the Windsor Town Center facility. Officially open the facility for service.
- Added a second food vendor for the scholarship fund for recreation program vending.

FY 20 Objectives

- Effective operation and management of the Windsor Town Center facility with 80% of available program time scheduled. (**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)**
- Apply for and receive two program related grant funds. Streamline budget expense accounts to provide for increased efficiency within program budget. **(SP4 – Funding the Future)**

Performance Measures/Statistics	FY 18 Actual	FY 19 Estimate	FY 20 Estimate
Youth Activities/Programs Offered	18	20	22
Number of Youth Participating	2,600	2,800	3,100
Adult Activities/Programs Offered	18	20	22
Number of Adults Participating	1,650	1,800	2,100

Isle of Wight County
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PARKS & RECREATION - PROGRAMS

		FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted	% Change
Salaries And Wages	$	173,436	204,049	209,486	2.66%
Overtime		52	-	-	0.00%
Part-Time Salaries		93,349	109,296	111,482	2.00%
Other Compensation		5,000	5,350	6,600	23.36%
Fica & Medicare Benefits		19,699	23,971	24,555	2.44%
VRS - Retirement Benefits		15,798	20,638	21,194	2.69%
Medical/Dental Plans		35,129	35,126	55,786	58.82%
Group Life Insurance		2,272	2,673	2,745	2.69%
Deferred Comp		875	1,260	420	-66.67%
Uniforms		-	750	750	0.00%
Marketing		8,148	9,630	14,050	45.90%
Utilities		40,064	45,000	45,000	0.00%
Telephone		3,869	6,863	2,293	-66.59%
Lease/Rental of Equipment		-	-	7,835	100.00%
Lease/Rental of Buildings		-	1	1	0.00%
Travel & Training		1,595	4,795	8,792	83.36%
Contribution-Smfd Ballpark		100,000	50,000	50,000	0.00%
Program Supplies		-	-	36,571	100.00%
Special Events		19,919	20,400	19,180	-5.98%
Dues & Association Memberships		240	1,400	2,115	51.07%
Equipment-Small<$5k		-	-	14,116	100.00%
Computer Software <$5k		-	-	4,100	100.00%
P&R Miscellaneous Programs		95,067	151,319	119,261	-21.19%
Total Parks & Recreation - Programs	$	614,513	692,521	756,332	9.21%

PERSONNEL SUMMARY

	FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted
Recreation Manager	1.0	1.0	1.0
Recreation Specialist	4.0	4.0	4.0
Number of Full-Time Positions	5.0	5.0	5.0

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, phase I (1 mile) of an eventual 3.1 mile greenway trail. The Department also manages a 14,000 square foot recreation center in Windsor.

FY 19 Accomplishments

- Continued establishment of baseline product and equipment standardization. Have the basic equipment and frequent product items standardized.
- Established baseline mower maintenance inventory and standards for mowing fleet operation turnover. Implemented fleet turnover standard for initial year and developed plan for second year.
- Developed and implemented a zero-based budget line. Provided detailed line item accounts for line item purchases.
- Developed a Park to Park maintenance management plan. Plan consists of routine and project maintenance for trail.
- Parts upgrade to all playgrounds and playground support areas with the goal of extending the service period for county playgrounds.

FY 20 Objectives

- Continue development and initial completion of a baseline product standard for park equipment and products. This will be a continual annual process. (**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)**
- Implement a maintenance management plan for the Park to Park trail. Plan to include routine and project work for trail detailing man hours, equipment and resource requirements. Paln for Windsor Town Center and athletic tournament support services. **(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. Coordinate 5-year CIP facility plan for County parks. **(SP4 – Funding the Future)**

Performance Measures/Statistics	FY 18 Actual	FY 19 Estimate	FY 20 Estimate
Acres of Parks, Grounds, and Landscaped Areas Maintained	6,400	9,000	9,500
Average Cost per Acre to Maintain Parks, Grounds, and Landscaped Areas	$116	$83	$86
Completed landscape projects within park facilities	N/A	6	12
Completed maintenance projects from quarterly park inspection list.	-	-	50

Isle of Wight County
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PARKS & RECREATION - GATEWAYS & GROUNDS

		FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted	% Change
Salaries And Wages	$	426,961	427,278	455,843	6.69%
Overtime		38,328	26,137	26,137	0.00%
Fica & Medicare Benefits		34,203	36,229	36,872	1.77%
VRS - Retirement Benefits		39,277	45,675	46,535	1.88%
Medical/Dental Plans		120,396	121,821	147,198	20.83%
Group Life Insurance		5,572	5,862	5,972	1.88%
Deferred Comp		3,675	3,780	4,620	22.22%
Uniforms		-	6,000	6,300	5.00%
Temp Agencies Services		-	20,160	-	-100.00%
Professional Services		-	-	5,000	100.00%
Repairs & Maintenance		38,989	29,316	25,000	-14.72%
Roadway Beautification		(20)	1,000	1,500	50.00%
Telephone		2,561	2,838	2,425	-14.55%
Lease/Rental of Equipment		-	-	12,000	100.00%
Lease/Rental of Buildings		-	1	1	0.00%
Travel & Training		5,205	3,270	4,800	46.79%
Operating Expenses		-	10,000	-	-100.00%
Dues & Association Memberships		-	1,100	500	-54.55%
Fleet		28,160	50,480	50,480	0.00%
Uniforms		9,544	-	-	0.00%
Personal Protective Equipment		-	-	5,000	100.00%
Operating Supplies		50,133	43,000	53,000	23.26%
Capital Outlay		34,396	20,414	155,000	659.27%
Principal (Lease)		29,039	-	-	0.00%
Interest (Lease)		1,099	-	-	0.00%
Total Operating Expenditures	$	867,517	854,361	1,044,183	22.22%

PERSONNEL SUMMARY

	FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted
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

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 19 Accomplishments

- Offered the Raising a Reader Program and encouraged participation in 1000 Books Before K.
- Cultivated programs that target teen interests and offered volunteer opportunities.
- Provided free computer classes for library patrons.
- Isle of Wight had 1,552 volunteer hours.
- 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 256 Science, Technology, Engineering, Art, Math (STEAM) Programs
- Conducted teen and young adult programs to foster an interest in literacy such as Teen Read Week and Teen Tech Week.
- Conducted activity in each area school, both public and private.

FY 20 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.
- Promote online databases in branch libraries such as Ancestry, AutoMate, Consumer Reports among others.
- 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	256
Young Adult Programs Offered	12	12	6
E-book Checkouts	14,412	16,518	17,000
Summer Reading Registrations	535	535	472
Winter Reading Registrations	583	583	101
Partnerships Established and maintained	89	89	89
Technology Education and Jobs Classes	79	79	122
Weekend and Evening Programs	99	99	85

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BLACKWATER REGIONAL LIBRARY

		FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted	% Change
Other Compensation	$	3,100	2,500	2,500	0.00%
Utilities		36,567	34,400	34,400	0.00%
Contributions		669,164	778,284	806,748	3.66%
Total Operating Expenditures	$	708,831	815,184	843,648	3.49%

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Community Development

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Planning & Zoning

Description

The Department of Planning and Zoning coordinates the County's long-range land use planning efforts as well as administers the ordinances adopted by the Board of Supervisors to implement the vision and goals of these plans. The Department also includes the Central Permitting Office which serves as the starting point for obtaining building, zoning and stormwater permits for development activity in the County. The Department also provides staff support to the Board of Supervisors, the Planning Commission, the Board of Zoning Appeals, the Wetlands Board, the Agricultural and Forestal Districts Advisory Committee, and the Historic Architectural Review Committee. Staff also represents the County's interest on various regional boards and committees.

FY 19 Accomplishments

- Initiated two additional phases of the public input process (public forums 2 and 3) for the County's new comprehensive plan which included the utilization of new community outreach tools. Translated community values and priorities identified through public participation process into alternative growth scenarios for public review and evaluation.
- Reduced planning and zoning fees for development applications.
- Added clarity and flexibility to County ordinances, reduced review requirements, and improved the functionality of Central Permitting and Planning and Zoning websites.

FY 20 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)**
- Development and implementation of the Capital Impact Study and Model to more accurately predict the impact of future growth on County capital facilities.

Performance Measures/Statistics	2017 Actual	2018 Actual	2019 Estimate
Subdivision Plats	53	56	60
Site Plans	27	26	28
Rezonings	4	5	6
Use Permits	8	8	10
Wetlands/Chesapeake Bay Applications	5	10	12
BZA	1	0	1

Isle of Wight County
Adopted FY 2019-20 Operating Budget
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PLANNING & ZONING

		FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted	% Change
Salaries and Wages	$	571,719	617,394	607,827	-1.55%
Compensation		13,750	23,750	23,750	0.00%
Fica & Medicare Benefits		42,113	47,232	46,499	-1.55%
VRS - Retirement Benefits		51,634	61,949	61,303	-1.04%
Hospital/Medical Plans		88,957	89,103	137,771	54.62%
Group Life Insurance		7,427	8,089	7,964	-1.55%
Deferred Comp		4,405	4,620	4,200	-9.09%
Professional Services		13,553	189,380	15,000	-92.08%
Advertising Services		10,334	11,800	13,000	10.17%
Postage		2,531	4,500	4,500	0.00%
Telephone		2,563	2,855	2,705	-5.25%
Travel & Training		5,375	5,900	5,900	0.00%
Tolls & Parking		-	-	100	100.00%
Operating Expenses		8,109	8,950	7,500	-16.20%
Dues & Association Membership		1,513	2,900	2,900	0.00%
Office Supplies		4,562	5,000	5,000	0.00%
Copier Costs		4,254	4,209	4,209	0.00%
Fleet		2,360	3,360	3,360	0.00%
Total Operating Expenditures	$	835,157	1,090,991	953,488	-12.60%

PERSONNEL SUMMARY

	FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted
Director of Planning and Zoning	1.0	1.0	1.0
Assistant Director of Planning & Zoning	1.0	1.0	1.0
Planner I	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	2.0	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	0.0	0.0
Number of Full-Time Positions	11.0	11.0	11.0

Communications

Description

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

FY 19 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 20 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 18 Actual	FY 19 Actual	FY 20 Estimate
Board Meetings Televised on the PEG Channel	27	31	30
Informational Videos/Programs Televised on the PEG Channel	12	12	12
Number of Mail Parcels Processed	100,000	100,000	100,000

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COMMUNICATIONS

		FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted	% Change
Salaries And Wages	$	30,003	30,904	31,523	2.00%
Part-Time Salaries		7,854	2,681	14,500	440.84%
Fica & Medicare Benefits		2,791	2,570	3,521	37.00%
VRS - Retirement Benefits		2,688	3,051	3,111	1.97%
Medical/Dental Plans		8,590	8,590	8,733	1.66%
Group Life Insurance		393	405	413	1.98%
Deferred Comp		420	420	420	0.00%
Professional Services		-	1,275	1,275	0.00%
Postage		1,602	3,500	5,000	42.86%
Telephone		74	626	626	0.00%
Lease/Rental of Equipment		5,122	5,200	5,200	0.00%
Operating Expenses		1,185	1,500	1,500	0.00%
Office Supplies		-	250	250	0.00%
Total Operating Expenditures	$	60,722	60,972	76,072	24.77%

PERSONNEL SUMMARY

	FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted
Receptionist/Switchboard Operator	1.0	1.0	1.0
Number of Full-Time Positions	1.0	1.0	1.0

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 19 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.
- Continued to market a fully permit-ready, 82-acre site in Shirley T. Holland Intermodal Park, Phase II for future industrial use, and are working to bring 41 adjacent acres to the same level of readiness in 2019, beginning with an erosion and sedimentation control plan, currently in process, that would allow for up to 300,000 SF of building area and all surrounding site development.
- Using funds from a $30,000 Community Development Block Grant (CDBG), led a cross-departmental county team that hired Willdan Financial to perform a market and feasibility study to determine community-oriented programs and uses for the former James River Christian Academy campus.
- 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, and licensing and tax rate questions.
- Promoted local and regional 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 in the Charlotte/Greenville/Atlanta area as part of a regional marketing mission to promote the County's benefits as a business location.
- Re-engaged with water-using prospects originally identified with the assistance of a consultant, and continued this effort with initial work toward identifying and soliciting more water-using prospects in FY2020.
- Officially and publicly launched a 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 19 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 2018 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 (EDA) meetings.

FY 20 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 18 Actual	FY 19 Estimate	FY 20 Estimate
Number of Prospect Visits	8	3	10
Number of Existing Businesses Contacted/Visited*	563	642	650
New Business Inquiries	54	25	50

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

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ECONOMIC DEVELOPMENT

		FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted	% Change
Salaries and Wages	$	304,922	310,750	274,878	-11.54%
Fica & Medicare Benefits		22,706	23,772	21,029	-11.54%
VRS - Retirement Benefits		27,171	30,671	27,582	-10.07%
Hospital/Medical Plans		51,589	52,299	64,519	23.37%
Group Life Insurance		3,973	4,071	3,601	-11.55%
Deferred Comp		1,225	1,260	1,680	33.33%
Professional Services		4,499	18,004	10,000	-44.46%
Advertising Services		128	500	500	0.00%
Marketing		30,787	43,305	43,700	0.91%
Economic Development Incentive		97,195	1,699,590	130,000	-92.35%
Internal Serv Chrg IT		1,000	-	-	0.00%
Postage		582	1,000	600	-40.00%
Telephone		3,783	2,880	2,976	3.33%
Travel & Training		15,800	20,000	17,000	-15.00%
Tolls & Parking		-	500	500	0.00%
Dues & Association Membership		39,967	42,000	42,850	2.02%
Office Supplies		817	2,500	2,500	0.00%
Copier Costs		3,570	3,505	3,505	0.00%
Fleet		2,162	1,765	2,000	13.31%
Media		14	100	150	50.00%
Total Operating Expenditures	$	611,889	2,258,472	649,570	-71.24%

PERSONNEL SUMMARY

	FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted
Director of Economic Development	1.0	1.0	1.0
Asst. Director of Economic Development	1.0	0.0	0.0
Economic Development Coordinator	1.0	2.0	1.0
Administrative Assistant	1.0	1.0	1.0
Senior Economic Development Coordinator	0.0	0.0	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 19 Accomplishments

- The new Tourism mobile responsive website RFP was completed, grant received from VTC and all pre-work done for the site. Launch in early 2019.
- A new film permit application was created and approved by both Smithfield Town Council and the Isle of Wight Board of Supervisors. Isle of Wight hosted multiple filming, TV and Movie projects including:

    - Full-length motion picture AFFAIRS OF STATE premiered in June. Movie played in major markets and is now available for download. Filmed partially in Smithfield and Isle of Wight.
    - The Killing Fields premiere on 1/4/18 and an entire season featuring Isle of Wight County and the IOW Sheriff's Department.
    - HGTV House Hunters Show filmed in Smithfield and aired nationwide.
    - Home Theater Productions full length feature film, MARY for MAYOR.
    - TV Show STATE PLATES which filmed at Darden's Country Store and in Downtown Smithfield.
    - CBN TV and music video productions shot in Smithfield.

- Smithfield/IOW; Surry; and Suffolk Tourism Departments and the Franklin/Southampton Economic Development Department held its first ever joint Agritourism Workshop.
- Hospitality Hero program continued to reward and recognize front line hospitality employees in Smithfield & Isle of Wight held as part of National Tourism Week.
- Created and managed multiple new special events to drive tourism to Smithfield and Isle of Wight County including monthly Picker's Markets; St. Patrick's Day Parade; Light up Main; the CRUSH Friday Party and Boardwalk HeART Show.
- 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 20 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.
- To continue to market the area as an attractive and desirable destination for visitors.
- Launch new mobile responsive digital website for Tourism with grant from VTC.
- Launch the Salty Southern Route (in conjunction with regional partners). The SSR is a thematic driving tour that features ham and peanuts.
- Work with the Blackwater River Tract Task Force to create a plan to present to the Board of Supervisors for recreation and tourism.
- Continue to work with VTC and VA Extension toward more agritourism opportunities to expand tourism to more of the County.
- Continue to capture additional revenue for the department and the County through grants and partnerships.

Performance Measures/Statistics	FY 18 Actual	FY 19 Estimate	FY 20 Estimate
Visitor Center visitation	12,620	15,000	16,000
Total Touches	32,647	35,000	36,000
Group Tours	39/913p	35/850	30/800
Isle of Wight County Schools	300 pp	300	300
BOB FEST	2,500	2,500	2,500
Smithfield Farmer's Markets	40,000+	40,000	45,000
Monthly Pickers Markets		2,000	3,000
Restaurant Week	17	17	20
St. Patrick's Day Parade		5,000	6,000
Wine & Brew Fest	3,200	3,200	3,200
Olden Days		8,000	
New Event to Replace Olden Days			10,000
Boardwalk HeART Show	500	750	1,000
Bacon, Bourbon & Beach Music Fest	3,200	3,200	3.200
Vintage Markets	15,000	17,000	20,000
Isle of Wight County Fair (Fair Canceled due to weather)	28,831	30,000	30,000
Town & Country Day	2,500	2,500	2,500
Ham-o-ween	2,000	2,000	2,000
Retail Open House Weekend	750	1,000	1,500
Light Up Main		2,000	2,500
Christmas in Smithfield	1,000	1,000	1,000
Holiday Evening Market	8,000	8,000	10,000
Smithfield Christmas Parade	-	8,000	8,000

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TOURISM

		FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted	% Change
Salaries and Wages	$	191,054	234,911	239,346	1.89%
Part-Time Salaries		57,082	51,202	52,733	2.99%
Fica & Medicare Benefits		18,599	21,954	22,344	1.78%
VRS - Retirement Benefits		16,851	23,451	24,256	3.43%
Hospital/Medical Plans		33,596	52,273	41,999	-19.65%
Group Life Insurance		2,434	3,034	3,136	3.36%
Deferred Comp		805	1,260	1,260	0.00%
Professional Services		-	1,000	1,000	0.00%
Repairs & Maintenance		177	250	250	0.00%
Marketing (requested increase)		59,174	53,000	60,000	13.21%
Salty Southern Route		-	20,751	29,000	39.75%
Internal Service Charge IT		1,570	7,982	18,345	129.83%
Internal Service Chrg-Risk Mgt		2,192	2,108	5,581	164.75%
Utilities		2,595	3,100	3,100	0.00%
Postage		665	1,000	1,000	0.00%
Telephone (Voice and Fax)		4,965	4,272	4,272	0.00%
Lease/Rental of Buildings		27,804	28,752	28,752	0.00%
Travel & Training		4,890	4,700	5,000	6.38%
Tolls & Parking		-	500	250	-50.00%
Special Events		17,018	18,000	23,500	30.56%
Dues & Association Membership		1,840	2,033	2,033	0.00%
Office Supplies		3,216	3,500	4,600	31.43%
Copier Costs		3,002	2,937	2,937	0.00%
Fleet		1,030	1,251	1,251	0.00%
Total Operating Expenditures	$	450,559	543,221	575,945	6.02%

PERSONNEL SUMMARY

	FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted
Director of Tourism	1.0	1.0	1.0
Visitor Center Manager	0.0	1.0	1.0
Marketing & Public Relations Manager	1.0	1.0	1.0
Special Events Coordinator	1.0	1.0	1.0
Number of Full-Time Positions	3.0	4.0	4.0

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MARKETS

		FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted	% Change
Overtime	$	187	-	-	0.00%
Part-Time Salaries		33,765	35,271	41,800	18.51%
Fica & Medicare Benefits		2,597	2,698	2,568	-4.82%
Telephone		1,467	1,680	3,210	91.07%
Farmer's Market - Smithfield		26,731	22,920	6,852	-70.10%
Vintage Market		4,509	24,219	23,720	-2.06%
Total Operating Expenditures	$	69,257	86,788	78,150	-9.95%

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 19 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 2018, 17 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 10 youth, 7 adults, and supported by Smithfield Foods as a sponsor. The 2018 project year kicked off in January and finished in September.

- Pesticide Recertification Programs: Several opportunities to educate agricultural professionals on the safe use of pesticides and provide license recertification are ongoing in FY 2018. Through these programs, approximately 160 private and 79 commercial pesticide applicators received training and recertification.

- Crop Production Programs: Throughout FY 2018, 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.

- Master Gardener and Master Naturalist Programs: The Isle of Wight Extension office is home to two volunteer programs that provide community education and outreach.

FY 20 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
- Focus on new services and offer workshops (beef, agritourism, etc.)
- School enrichment programs for youth
- Youth agriculture education and partner with the IOW Land Lab
- Skill training and character development for Isle of Wight youth

Performance Measures/Statistics	FY 18 Actual	FY 19 Actual	FY 20 Estimate
Number of Producers Assisted by Crop Production	120	130	150
Number of Producers and Pesticide Applicators Receiving License Recertification	317	239	350
Number of Youth Participants in 4-H Programs	310	375	380
Plastic Pesticide Containers Collected for Recycling	1,514	4,885	4,000
Master Gardener Volunteer Hours	4,027	2,534	3,000
Citizens Impacted by Master Gardener Programs	1,980	1,200	2,000
Master Naturalist Volunteer Hours	4,158	4,150	4,800
4-H Youth and Adult Volunteer Hours	3,000	4,500	5,000
Citizens Impacted by Master Naturalist Programs	1,486	1,586	1,800

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COOPERATIVE EXTENSION SERVICE

		FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted	% Change
Professional Services	$	17,691	81,846	62,798	-23.27%
Telephone		1,219	1,500	1,162	-22.53%
Travel & Training		-	574	574	0.00%
Dues & Association Membership		70	300	300	0.00%
Office Supplies		228	400	400	0.00%
Copier Costs		2,794	2,700	2,700	0.00%
Total Operating Expenditures	$	22,002	87,320	67,934	-22.20%

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Non-Departmental & Transfers

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NON-DEPARTMENTAL

		FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted	% Change
Unemployment Insurance	$	19,304	30,000	25,000	-16.67%
Internal Service Charge IT		893,077	861,890	926,910	7.54%
Internal Service Chrg-Risk Mgt		542,850	606,740	636,735	4.94%
Payment-Tax Relief		355,955	374,000	772,383	106.52%
Capital Outlay-Lease		-	680,000	680,000	0.00%
Contingency		35,548	229,803	300,000	30.55%
Total Non-departmental expenditures	$	1,846,733	2,782,433	3,341,028	20.08%

TRANSFERS

		FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted	% Change
Transfer to County Fair	$	11,694	-	61,700	100.00%
Transfer to E911 Fund		420,415	467,467	565,809	21.04%
Transfer to CSA		106,724	142,371	193,406	35.85%
Transfer to Grant Fund		171,730	42,000	42,000	0.00%
Transfer to Capital Projects		2,731,159	-	296,322	100.00%
Transfer to Social Services		885,342	953,941	1,091,633	14.43%
Transfer to Public Utilities		3,912,992	3,677,580	3,770,439	2.53%
Transfer To Schools		25,178,434	26,272,734	27,220,840	3.61%
Trsf School-Maint & Repair		319,778	545,637	250,000	-54.18%
Total Transfers	$	33,738,269	32,101,730	33,492,149	4.33%

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Debt Service & Other Public Service

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Isle of Wight County
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DEBT SERVICE

		FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted	% Change
Redemption of Principal	$	2,396,650	3,164,351	3,259,570	3.01%
Redempt Principal-Schools		2,242,536	3,673,692	3,777,038	2.81%
Principal (Lease)		-	395,915	449,453	13.52%
Interest Payments		2,303,377	2,373,559	2,308,521	-2.74%
Interest Pay Schools		1,804,907	2,031,339	1,934,335	-4.78%
Interest (Lease)		-	23,002	32,635	41.88%
Bond Issuance Costs		306,954	-	-	0.00%
Administrative Fees		22,030	25,000	20,000	-20.00%
PACE Interest Payments		209,836	209,836	209,836	0.00%
Total Debt Service	$	9,286,289	11,896,694	11,991,388	0.80%

OTHER PUBLIC SERVICE/CONTRIBUTIONS

		FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted	% Change
For KIDS	$	2,000	4,000	5,000	25.00%
Opportunity Inc		9,000	9,079	9,079	0.00%
Western Tidewater Community Services Board		173,250	181,913	184,771	1.57%
Western Tidewater Health District		522,464	522,464	530,000	1.44%
Smithfield/ Museum		-	95,000	95,000	100.00%
CASA		20,000	20,000	20,000	0.00%
Chamber of Commerce		12,500	12,500	12,500	0.00%
Hampton Roads Planning Distric		26,160	27,068	28,471	5.18%
Endependence Center		5,000	5,000	5,000	0.00%
Hmpt Rds Military & Fed Fac Al		18,219	18,537	18,667	0.70%
Genieve Shelter		8,000	10,000	11,000	10.00%
Christian Outreach Program		8,000	10,000	10,000	0.00%
Paul D Camp Community College		12,000	18,000	20,000	11.11%
Peanut Soil & Water Conserv		8,000	8,000	8,000	0.00%
Sr Services of Southeastern VA		48,934	52,494	55,192	5.14%
Smart Beginnings		7,500	7,500	8,000	6.67%
Isle of Wight Arts League		5,000	9,500	4,500	-52.63%
Western Tidewater Free Clinic		25,000	33,750	50,000	48.15%
Town of Windsor		25,000	25,000	12,500	-50.00%
Franklin Annex. Revenue Share		720,000	720,000	1,050,000	45.83%
Juvenile & Domestic Relations Court		-	-	20,000	100.00%
Miscellaneous Other		-	-	22,615	100.00%
Total Other Public Service/Contributions	$	1,656,027	1,789,805	2,180,295	21.82%

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Special Revenue Funds

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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 19 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 20 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 911 phone system and new equipment related to the new 911 center.
- Train all dispatchers on the new radio system once implementation of the system is complete.
- Develop quality assurance procedures to enhance the delivery of services.

Performance Measures/Statistics	2017 Actual	2018 Actual	2019 Estimate
Total E-911 and Administration Calls Received	68,381	68,821	69,264
Total 911 Call Volume	27,151	28,304	29,436

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Departmental Resource Summary

Emergency Communication Center Fund

REVENUE

		FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted	% Change
IOW Communication Tax (E911+FoF)	$	487,281	492,000	400,000	-18.70%
Smfd Communication Tax (E911+FoF)		14,813	15,912	71,000	346.20%
Windsor Communication Tax (E911+FoF)		4,178	4,488	20,000	345.63%
RAD-Emergency Program		5,000	5,000	5,000	0.00%
Joint Service Smithfield (MOU%)		190,188	137,643	166,599	21.04%
Joint Service Windsor (MOU%)		56,723	44,149	53,438	21.04%
State Comp Bd Reimbursement		134,048	133,161	138,070	3.69%
Transfer From IOW General Fund (MOU%)		420,415	467,467	565,809	21.04%
911 Wireless Grant		100,197	96,000	96,000	0.00%
Total Revenue	$	1,412,843	1,395,820	1,515,916	8.60%

EXPENDITURE SUMMARY

		FY 2017-18 Actual	FY 2018-19 Amended		FY 2019-20 Adopted	% Change
Emergency 911 Services	$	1,412,843	1,400,287		1,515,916	8.26%
Total Expenditures	$	1,412,843	1,400,287	*	1,515,916	8.26%

***** Note: FY 2018-19 amended budget includes approved carryover in the amount of $4,467.

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Departmental Resource Summary

Emergency Communication Center Fund

EMERGENCY 911 FUND

		FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted	% Change
Salaries and Wages	$	680,338	698,078	705,219	1.02%
Overtime		72,411	62,477	62,477	0.00%
Part-Time Salaries		24,768	35,414	36,122	2.00%
Fica & Medicare Benefits		56,806	60,893	61,493	0.99%
VRS - Retirement Benefits		62,055	70,239	71,215	1.39%
Hospital/Medical Plans		192,202	182,620	200,568	9.83%
Group Life Insurance		8,907	9,145	9,239	1.03%
Deferred Comp		3,710	3,360	5,880	75.00%
Professional Services		29,474	-	-	0.00%
Repairs & Maintenance		111,323	100,000	174,000	74.00%
Internal Service Charge IT		55,033	55,238	77,690	40.65%
Internal Service Chrg-Risk Mgt		18,099	13,437	25,790	91.93%
Utilities		6,239	6,800	14,300	110.29%
Telephone (Voice and Fax)		15,186	28,037	33,398	19.12%
Lease/Rental of Equipment		20,306	20,664	6,500	-68.54%
Lease/Rental of Buildings		5,000	5,000	5,000	0.00%
Travel & Training		11,341	9,000	9,000	0.00%
RAD Emergency Program		5,000	5,000	5,000	0.00%
Dues & Association Membership		856	925	925	0.00%
Office Supplies		1,381	3,000	3,000	0.00%
Equipment-Small<$5k		1,272	-	-	0.00%
Uniforms		-	5,600	5,600	0.00%
Operating Supplies		31,137	25,360	3,500	-86.20%
TOTAL EXPENSES	$	1,412,843	1,400,287	1,515,916	8.26%

PERSONNEL SUMMARY

	FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted
IT Support Specialist II	1.0	1.0	1.0
Lieutenant S O	1.0	1.0	0.0
Captain	0.0	0.0	1.0
Senior Dispatcher	4.0	4.0	4.0
Dispatcher - Local & Comp. Board	12.0	12.0	12.0
Number of Full-Time Positions	18.0	18.0	18.0

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 2018 County Fair was cancelled due to Hurricane Florence but the 2019 County Fair is scheduled for September 13 - 16, 2019.

Isle of Wight County
Adopted FY 2019-20 Operating Budget
Departmental Resource Summary

County Fair Fund

REVENUE

		FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted	% Change
Equipment Rental	$	864	-	1,000	100.00%
Space Rent - Concession		17,015	13,000	16,000	18.75%
Space Rent - Arts & Crafts		5,817	4,800	5,000	4.00%
Space Rent - Commercial		14,560	9,500	12,500	24.00%
Space Rent - Non-Profit		1,526	1,000	1,200	16.67%
Midway Commission Income		20,677	22,000	30,000	26.67%
Competition Fees		381	380	450	15.56%
Pageant		-	195	-	-100.00%
Seafood Fest Revenue		17,255	11,000	11,500	4.35%
Sales - Beer		21,902	23,000	26,000	11.54%
Sales - Ice		2,250	2,000	2,500	20.00%
Sales - Admissions		202,336	191,000	195,000	2.05%
Advance Tickets		-	2,708	-	-100.00%
Ticket		710	10,775	-	-100.00%
Car Show Revenue		920	800	1,000	20.00%
Truck & Tractor Pull		36,419	35,000	32,000	-9.38%
Corporate Sponsors		25,100	25,000	33,000	24.24%
Fundraising		2,120	2,000	-	-100.00%
Transfer From General Fund		11,694	-	61,700	100.00%
TOTAL REVENUES	$	381,546	354,158	428,850	17.42%

EXPENDITURE SUMMARY

		FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted	% Change
County Fair Operations	$	381,546	354,158	428,850	17.42%
Total Expenditures	$	381,546	354,158	428,850	17.42%

Isle of Wight County
Adopted FY 2019-20 Operating Budget
Departmental Resource Detail

County Fair Fund

COUNTY FAIR FUND

		FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted	% Change
Overtime	$	15,621	22,310	-	-100.00%
FICA/Med		-	1,707	-	-100.00%
Professional Services		-	10,888	23,000	52.66%
Marketing		29,409	33,750	39,500	14.56%
Postage		115	350	200	-75.00%
Lease/Rental of Equipment		71,297	56,533	61,750	8.45%
Travel & Training		4,965	8,000	7,500	-6.67%
Miscellaneous		-	28,200	-	-100.00%
Operating Expenses		82,319	34,117	67,800	49.68%
Dues & Association Membership		450	250	300	16.67%
Office Supplies		324	200	1,000	80.00%
Pageant		2,783	3,800	4,200	9.52%
Entertainment		121,792	95,753	159,800	40.08%
Concessions		2,580	3,000	3,000	0.00%
4-H Awards		2,608	3,000	3,000	0.00%
Sponsorship		-	3,000	-	-100.00%
Demolition Derby		7,000	7,500	16,000	53.13%
Truck & Tractor Pull		27,755	25,800	25,800	0.00%
Car Show Expenses		70	1,500	1,500	0.00%
Seafood Fest		12,458	14,500	14,500	0.00%
TOTAL EXPENSES	$	381,546	354,158	428,850	17.42%

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 18 Accomplishments

- Diverted non-mandated children from use of Children's Services Act funds to State Mental Health Initiative funds which require no local cash match.
- Reduced lengths of stay in foster care placements and accomplished permanency objectives for over 50% of children in care.
- Maintained the cost per child average well below the state average.
- Maintained strong attendance/participation of community partners in team meetings.

FY 19 Objectives

- To continue to reduce the length of stay in foster care placements.
- To continue to maintain the cost per child average at or below the State average.
- To increase the number of prevention services provided versus foster care placements.
- To maintain strong attendance/participation of community partners in team meetings.

Performance Measures/Statistics	FY 17 Actual	FY 18 Actual	FY 19 Estimate
Number of Children Receiving CSA Services	17	22	30
Average Cost Per Child for CSA Services	$20,357	$12,434	$20,357
Length of Stay in Treatment Foster Care Placements	1.5 years	.44 years	.5 years
Prevention Services Provided versus Foster Care Placements	65%	45%	55%

Isle of Wight County
Adopted FY 2019-20 Operating Budget
Departmental Resource Summary

Children's Services Act (CSA) Fund

REVENUE

		FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted	% Change
Revenue from the State Govt.	$	79,612	261,982	211,162	-19.4%
Transfer from General Fund - Local Support		106,724	142,371	193,406	35.8%
Total Revenue	$	186,336	404,353	404,568	0.1%

EXPENDITURE SUMMARY

		FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted	% Change
Children's Services Act	$	186,336	404,353	404,568	0.1%
Total Expenditures	$	186,336	404,353	404,568	0.1%

Isle of Wight County
Adopted FY 2019-20 Operating Budget
Departmental Resource Detail

Children's Services Act (CSA) Fund

CSA

		FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted	% Change
CSA Contracted Services	$	137,172	355,189	355,404	0.1%
Administrative Support - Suffolk		49,164	49,164	49,164	0.0%
Total Expenditures	$	186,336	404,353	404,568	0.1%

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 19 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
- 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.
- MEDICAID Expansion

FY 20 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.
- 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.

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Performance Measures/Statistics	2019	State AVG	Federal TGT
Timeliness of Application Processing – Combined Expedited and Regular SNAP Applications	100 %	98.8%	97%
Timeliness of TANF Application Processing	100 %	97.9%	97%
Timeliness of Medicaid Application Processing	98.8%	92%	97%
Median Length of Stay for Children Reunified, in Months	9.4	10.3	<=5.4
Percent Discharged to a Permanent Home Prior to 18th Birthday	NA%		=>98%

Performance Measures/Statistics Continued	2019	State AVG	Federal TGT
Percent with 2 or Fewer Placements, of those in Foster Care < 12 months	71.4%	68%	=>98%
Percent with 2 or Fewer Placements, of those in Foster Care 12-24 months	66.7%	64.6%	=>65.4%
Percent with 2 or Fewer Placements, of those in Foster Care 24+ months	100%	37.3%	=>41.8%

Isle of Wight County
Adopted FY 2019-20 Operating Budget
Departmental Resource Summary

Social Services Fund

REVENUE

		2017-18 Actual	2018-19 Amended	2019-20 Adopted	% Change
Revenue from the State Govt.	$	750,230	1,273,021	1,668,210	31.0%
Revenue from the Federal Govt.		1,532,349	1,444,320	1,723,993	19.4%
Transfer from General Fund - Local Support		885,343	953,941	1,091,633	14.4%
Total Revenue	$	3,167,922	3,671,282	4,483,836	22.1%

EXPENDITURE SUMMARY

		2017-18 Actual	2018-19 Amended	2019-20 Adopted	% Change
Social & Welfare Services	$	3,167,922	3,671,282	4,483,836	22.1%
Total Expenditures	$	3,167,922	3,671,282	4,483,836	22.1%

Isle of Wight County
Adopted FY 2019-20 Operating Budget
Departmental Resource Detail

Social Services Fund

		2017-18 Actual	2018-19 Amended	2019-20 Adopted	% Change
Social & Welfare Services	$	3,167,922	3,526,235	4,307,936	22.2%
Information Technology Charges		-	109,854	146,750	33.6%
Risk Management Charges		-	35,193	28,850	-18.0%
Total Expenditures	$	3,167,922	3,671,282	4,483,536	22.1%

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 2019-20 Operating Budget
Departmental Resource Summary

Grants Fund

REVENUE

		2017-18 Actual	2018-19 Amended	2019-20 Adopted	% Change
Transfer from General Fund - Local Support	$	171,730	42,000	42,000	0.0%
State Revenue		93,522	338,434	-	-100.0%
Federal Revenue		159,659	171,506	-	-100.0%
HOME Annual Allocation			284,449	-	-100.0%
Other		26,000	125,854	-	-100.0%
Total Revenue	$	450,911	962,243	42,000	-95.6%

EXPENDITURE SUMMARY

		2017-18 Actual	2018-19 Amended	2019-20 Adopted	% Change
Grants Operating Expenditures	$	274,306	1,211,691	42,000	-96.5%
Total Expenditures	$	274,306	1,211,691 *	42,000	-96.5%

* Note: FY 2018-19 amended budget includes approved carryover in the amount of $249,448

Isle of Wight County
Adopted FY 2019-20 Operating Budget
Departmental Resource Detail

Grants Fund

GRANTS FUND

		2017-18 Actual	2018-19 Amended	2019-20 Adopted	% Change
Local Cash Match Requirements	$	140,957	42,000	42,000	0.0%
HOME Grant Allocation		29,057	284,449	-	-100.0%
Other Grant Expenditures		104,292	885,242	-	-100.0%
Total Expenditures	$	274,306	1,211,691	42,000	-96.5%

Local Roots, Global Reach

ISLE OF WIGHT
COUNTY, VIRGINIA

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Enterprise Funds

Local Roots, Global Reach
ISLE OF WIGHT
COUNTY, VIRGINIA

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 4,500 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 19 Accomplishments

- Continued to add info to supplement GIS water/sewer layer update
- Selected our Annual Services provider to complete our 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 100%
- Completed clearing Activitie4s in advance of Route 10 Construction
- Processed approximately 2,070 work orders
- Maintained and painted all fire hydrants in County system through Contracted service
- Began Construction of the Lawnes Point to Rushmere Shores waterline extension project
- Began process to replace aging SCADA system

FY 20 Objectives

- Provide site plan review applicants with required comments within 30 days.
- Continue to meet all drinking water quality standards per Virginia Department of Health regulations.
- Continue efforts to reduce sanitary sewer overflows in accordance with Special Order by Consent.
- Plan for future water and sewer sources to newly developed areas of the county.
- Increase the public utilities customer base and become a self-sustaining fund.
- Complete ongoing update of County Water and Sewer Standards
- Build onto our asset management evaluation
- Provide staffing and space needs analysis
- Complete Lawnes Point to Rushmere Shores waterline extension construction
- Begin Construction of the Rt. 10 waterline extension project
- Continue to use work order system to address customer needs/requests
- Complete SCADA System Replacement

Performance Measures/Statistics	FY 18 Actual	FY 19 Estimate	FY 20 Estimate
Number of Water Customers	3,267	3,500	3,600
Number of Sewer Customers	2,619	2,850	3,000
Number of Sanitary Sewer Overflows	2	2	-
Miss Utility Tickets	3,162	3,200	3,500

Isle of Wight County
Adopted FY 2019-20 Operating Budget
Departmental Resource Summary

Public Utilities Fund

REVENUES

		FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted	% Change
Inspection Fees	$	2,600	10,000	10,000	0.00%
Water Connection Fees		136,000	280,000	210,000	-25.00%
New Account Fee		17,070	15,000	15,000	0.00%
Administration Fees		3,767	3,000	3,000	0.00%
Sewer Connection Fee		112,319	259,000	194,000	-25.10%
Disconnect/Reconnect Fee		31,123	30,000	30,000	0.00%
Property Rental		31,940	31,940	31,940	0.00%
Interest Revenue		82,802	40,000	85,000	112.50%
Public Utility Late Fees		16,287	15,000	15,000	0.00%
Sewage Collection Fees		1,357,395	1,322,000	1,425,000	7.79%
Sewage Treatment Fees		76,381	84,000	78,000	-7.14%
Sale of Water		3,155,826	3,050,000	3,300,000	8.20%
Sale of Recyclables		13,453	2,000	2,000	0.00%
Miscellaneous		1,164	4,960	1,000	-79.84%
Transfer From General Fund		3,912,992	3,677,580	3,770,439	2.53%
Total Revenue	$	8,951,118	8,824,480	9,170,379	3.92%

EXPENDITURE SUMMARY

		FY 2017-18 Actual	FY 2018-19 Amended		FY 2019-20 Adopted	% Change
Public Utilities Fund - Administration	$	151,478	337,883		332,577	-1.57%
Public Utilities Fund - Sewer Services		672,854	879,880		995,730	13.17%
Public Utilities Fund - Water Services		5,261,355	5,766,264		5,721,530	-0.78%
Public Utilities Fund - Nondepartmental		2,631,708	2,044,123		2,120,542	3.74%
Total Expenses	$	8,717,396	9,028,150	*	9,170,379	1.58%

***** Note: FY 2018-19 amended budget includes approved carryover in the amount of $203,670.

Isle of Wight County
Adopted FY 2019-20 Operating Budget
Departmental Resource Detail

PUBLIC UTILITIES - ADMINISTRATION

		FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted	% Change
Salaries and Wages	$	184,241	200,011	204,320	2.15%
Overtime		667	-	-	0.00%
Fica & Medicare Benefits		14,437	15,301	15,631	2.16%
VRS - Retirement Benefits		(10,310)	19,901	20,332	2.17%
Hospital/Medical Plans		51,571	52,029	37,345	-28.22%
Group Life Insurance		2,516	2,621	2,677	2.14%
Deferred Comp		1,328	1,323	1,323	0.00%
Uniforms		-	500	500	0.00%
Professional Services		30	-	-	0.00%
Advertising Services		-	500	500	0.00%
Postage		10,665	17,000	19,000	11.76%
Telephone (Voice and Fax)		2,449	4,315	2,524	-41.51%
Travel & Training		993	2,000	3,000	50.00%
Tolls & Parking		-	200	200	0.00%
Operating Expenses		6,273	7,000	7,000	0.00%
Dues & Association Membership		14	1,720	1,720	0.00%
Office Supplies		5,017	9,300	10,000	7.53%
Equipment-Small<$5k		996	600	-	-100.00%
Copier Costs		1,477	1,457	4,400	201.99%
Fleet		1,251	2,105	2,105	0.00%
Uniforms		322	-	-	0.00%
Amortz-DefrCost/Prem/Discount		(122,459)	-	-	0.00%
Total Operating Expenses	$	151,478	337,883	332,577	-1.57%

PERSONNEL SUMMARY

	FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted
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. Utiliities Acct Tech	1.00	1.00	1.00
Water Quality Technician	1.00	0.00	-
Administrative Assistant	1.00	1.00	1.00
Number of Full-Time Positions	4.95	3.95	3.95

Isle of Wight County
Adopted FY 2019-20 Operating Budget
Departmental Resource Detail

PUBLIC UTILITIES - WATER

		FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted	% Change
Salaries and Wages	$	148,571	264,792	307,069	15.97%
Overtime		14,347	20,909	20,000	-4.35%
Fica & Medicare Benefits		11,721	22,105	25,091	13.51%
VRS - Retirement Benefits		13,220	28,143	32,519	15.55%
Hospital/Medical Plans		51,602	71,246	92,384	29.67%
Group Life Insurance		1,863	3,511	4,023	14.58%
Deferred Comp		1,603	2,940	3,360	14.29%
Uniforms		-	3,625	3,850	6.21%
Temp Agencies Services		-	3,250	-	-100.00%
Professional Services		23,078	68,234	35,000	-48.71%
Repairs & Maintenance		55,153	249,800	60,000	-75.98%
Contracted Services		98,265	129,221	258,600	100.12%
Bulk Water Purchases		1,435,796	1,488,064	1,522,000	2.28%
Norfolk Water Contract		882,844	896,532	1,008,769	12.52%
Suffolk Water Contract		2,380,293	2,080,789	2,182,331	4.88%
Utilities		18,044	22,000	22,000	0.00%
Telephone (Voice and Fax)		2,948	3,240	3,759	16.02%
Travel & Training		280	1,620	3,000	85.19%
Tolls & Parking		-	200	200	0.00%
P Card Suspense		20	-	-	0.00%
Operating Expenses		22,292	13,000	13,000	0.00%
Dues & Association Membership		49,389	54,375	54,375	0.00%
Computer Software <$5k		115	200	200	0.00%
Computer Hardware <$5k		1,890	2,250	-	-100.00%
Fleet		14,770	20,000	20,000	0.00%
Uniforms		1,602	-	-	0.00%
Equipment/Machinery		-	8,100	-	-100.00%
Capital Outlay		31,650	308,118	50,000	-83.77%
Total Public Utilities - Water	$	5,261,355	5,766,264	5,721,530	-0.78%

PERSONNEL SUMMARY

	FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted
Sr. Water Quality Technician	0.00	0.00	1.00
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	1.00
Utility System Worker	3.00	3.00	4.00
Number of Full-Time Positions	5.00	7.00	8.00

Isle of Wight County
Adopted FY 2019-20 Operating Budget
Departmental Resource Detail

PUBLIC UTILITIES - SEWER

		FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted	% Change
Salaries and Wages	$	198,060	287,834	342,104	18.85%
Overtime		26,401	15,996	16,000	0.03%
Fica & Medicare Benefits		15,586	23,244	27,395	17.86%
VRS - Retirement Benefits		17,206	29,572	35,262	19.24%
Hospital/Medical Plans		82,783	107,198	140,033	30.63%
Group Life Insurance		2,470	3,771	4,482	18.85%
Deferred Comp		1,472	2,520	2,940	16.67%
Uniforms		-	3,600	3,850	6.94%
Recovered Expenses		3,088	-	-	0.00%
Temp Agencies Services		12,313	-	-	0.00%
Professional Services		19,270	15,730	15,730	0.00%
Repairs & Maintenance		40,367	108,000	125,000	15.74%
Contracted Services		110,049	70,460	75,000	6.44%
Sewage Treatment		48,614	50,000	50,000	0.00%
Utilities		52,951	50,000	50,000	0.00%
Telephone (Voice and Fax)		3,085	4,020	3,959	-1.52%
Travel & Training		26	3,000	3,000	0.00%
Tolls & Parking		-	200	200	0.00%
Operating Expenses		14,506	17,977	17,977	0.00%
Dues & Association Memberships		771	798	798	0.00%
Computer Hardware <$5k		3,939	-	-	0.00%
Fleet		16,845	25,960	22,000	-15.25%
Fleet Lease		(61)	-	-	0.00%
Uniforms		2,144	-	-	0.00%
Capital Outlay		-	60,000	60,000	0.00%
Interest (Lease)		970	-	-	0.00%
Total Public Utilities - Sewer	$	672,854	879,880	995,730	13.17%

PERSONNEL SUMMARY

	FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted
Utility System Supervisor	0.00	1.00	1.00
Sr. Electronics Technician	0.00	0.00	1.00
Pump Station Mechanic	1.00	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	3.00	3.00
Number of Full-Time Positions	6.00	7.00	8.00

Isle of Wight County
Adopted FY 2019-20 Operating Budget
Departmental Resource Detail

PUBLIC UTILITIES - NON-DEPARTMENTAL

		FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted	% Change
OPEB Expense	$	105	-	-	0.00%
Unemployment Insurance		659	1,000	1,200	20.00%
Cost Allocation		169,075	155,239	166,858	7.48%
Internal Service Charge IT		18,064	57,087	77,690	36.09%
Internal Service Chrg-Risk Mgt		48,085	46,875	54,135	15.49%
Depreciation Expense		817,447	-	-	0.00%
Redemption Of Principal		-	344,060	356,636	3.66%
Principal (Lease)		-	33,815	28,500	-15.72%
Interest and fiscal charges		1,456,212	1,395,880	1,383,123	-0.91%
Interest (Lease)		-	1,147	2,400	109.24%
Refunded Debt Escrow Agent		91	-	-	0.00%
Transfer To Capital Projects		121,970	-	-	0.00%
Contingency		-	9,020	50,000	454.32%
Total Public Utilities - Non-departmental	$	2,631,708	2,044,123	2,120,542	3.74%

TOTAL EXPENSES	$	8,717,396	9,028,150	9,170,379	1.58%

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). A small portion of the operating budget is provided through the collection of local permit and inspection fees.

FY 19 Accomplishments

- Managed the completion of several construction 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,
- Continued SAC committee meetings.
- Continued participation in regional organizations such as HRPDC and VAMSA.
- Attended required stormwater-related training events and conferences.

FY 20 Objectives

- Develop, prepare and submit stormwater projects for consideration of FY 20 SLAF grant funds.
- Update County's Stormwater Management Ordinance as needed to otherwise remain in keeping with State regulations and request BOS approval of ordinance amendments.
- Update County's Erosion & Sediment (E&S) Control Ordinance to 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 State erosion and sediment control law and 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 18 Actual	FY 19 Estimate	FY 20 Estimate
Number of Erosion & Sediment Control Inspections	1,489	965	1,500
VSMP Authority Inspections	16	90	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	36	28	50

Isle of Wight County
Adopted FY 2019-20 Operating Budget
Departmental Resource Summary

Stormwater Management Fund

REVENUE

		FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted	% Change
Stormwater Fee	$	1,256,027	1,228,000	1,275,000	3.83%
Stormwater Technology Fee		4,045	3,500	3,500	0.00%
Stormwater Inspection Fees		124,693	100,000	100,000	0.00%
VSMP Permit-State		7,221	-	-	0.00%
SLAF Grants		363,189	-	-	0.00%
Interest Revenue		6,336	2,876	2,876	0.00%
Total Revenue	$	1,761,511	1,334,376	1,381,376	3.52%

EXPENDITURE SUMMARY

		FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted	% Change
Stormwater Management Services	$	1,013,796	1,438,524	1,381,376	0.00%
Total Expenditures	$	1,013,796	1,438,524	1,381,376	0.00%

Note: FY 2018-19 amended budget includes approved carryover in the amount of $104,148.

Isle of Wight County
Adopted FY 2019-20 Operating Budget
Departmental Resource Detail

Stormwater Management Fund

STORMWATER ADMINISTRATION

		FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted	% Change
Salaries And Wages	$	434,709	488,501	497,588	1.86%
Other Compensation		1,250	2,800	-	0.00%
Fica & Medicare Benefits		31,110	37,370	38,066	1.86%
VRS - Retirement Benefits		55,302	49,153	53,850	9.56%
Medical/Dental Plans		100,739	120,675	122,387	1.42%
Group Life Insurance		5,667	6,400	6,519	1.86%
OPEB Expense		(906)	-	-	0.00%
Deferred Comp		2,877	3,297	3,297	0.00%
Professional Services		99,791	244,512	150,000	-38.65%
HRPDC Stormwater Mgt. Fee		7,935	8,183	8,855	8.21%
Advertising		-	1,000	1,000	0.00%
Contracted Services		17,320	50,000	50,000	0.00%
Internal Serv Chrg-IT		32,073	-	-	0.00%
Internal Service Chg-Risk Mgt		12,218	-	-	0.00%
Cost Allocation		59,000	65,629	59,829	-8.84%
Internal Service Charge IT		-	46,117	34,530	-25.13%
Internal Service Chrg-Risk Mgt		-	8,706	16,035	84.18%
Utilities		2,222	3,900	3,900	0.00%
Postage		75	3,000	3,000	0.00%
Telephone (Voice And Fax)		4,594	4,866	4,541	-6.68%
Lease/Rental of Equipment		-	3,000	3,000	0.00%
Travel & Training		6,370	11,640	7,500	-35.57%
Tolls & Parking		-	100	100	0.00%
Peanut Soil & Water Conserv Bd		8,000	8,000	8,000	0.00%
Operating Expenses		1,615	6,575	6,575	0.00%
Dues & Association Memberships		1,670	2,100	2,500	19.05%
Office Supplies		1,431	3,000	3,000	0.00%
Copier Costs		3,921	3,902	3,902	0.00%
Computer Software <$5k		2,273	3,782	-	0.00%
Fleet		3,231	12,280	15,080	22.80%
Uniforms		727	845	845	0.00%
Equipment/Machinery		6,009	15,297	15,000	-1.94%
Vehicles		-	-	20,000	0.00%
Computer Software		-	-	4,515	100.00%
Designated Stormwater Capital		-	18,000	6,741	-62.55%
Depreciation Expense		51,395	-	-	0.00%
Principal (Lease)		-	5,773	2,923	-49.37%
Interest (Lease)		191	121	24	-80.17%
Transfer to Capital		-	200,000	200,000	0.00%
Contingency		-	-	20,759	0.00%
Total Operating Expenses	$	952,811	1,438,524	1,373,861	-4.50%
Chowan River Basin Monitoring	$	-	-	7,515	100.00%
TMDL - Professional Services		28,043	-	-	0.00%
Drainage Pipe E&S Replacement		6,700	-	-	0.00%
Stormwater Capital Maintenance		26,242	-	-	0.00%
Total Expenses	$	1,013,796	1,438,524	1,381,376	-3.97%

Isle of Wight County
Adopted FY 2019-20 Operating Budget
Departmental Resource Detail

Stormwater Management Fund

PERSONNEL SUMMARY

	FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted
Director of Utility Services	0.85	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	1.00	1.00	1.00
Fiscal Assistant	0.00	0.00	0.00
Engineer	0.00	0.00	0.00
Administrative Asst.	1.00	1.00	1.00
Number of Full-Time Positions	9.15	9.15	9.15

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Internal Service Funds

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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 19 Accomplishments

- Completed technology updates necessary for activation of the new E911 Dispatch Center. Updates include new servers, computers, network hardware, indoor and outdoor infrastructure, new dispatch server room and remodeled technology in Emergency Operations Center.
- Built "mobile" streaming hardware platform to allow broadcasting of offsite Board Meetings.
- Evaluated web development firms and awarded RFP for redesign of County Websites.
- Major Access Control software and hardware platform upgrade. Replaced servers and updated 10+ year old software in YLC Courts building, Administration, Sheriff's Office and E911 Dispatch center.
- Upgraded ProVal software from version 7.11 to 9.0. Retired old server hardware and virtualized new ProVal server in YLC Data Center.
- VACO Award for GIS/IT/Stormwater initiative using technology to streamline stormwater inspection schedule saving employee time and resources.
- Next Generation E911 conversion completed to ensure data meets upgraded NG911 requirements.

FY 20 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 17 Actual	FY 18 Estimate	FY 19 Estimate
Percent of time Network is available for customers	99%	99%	99%

Isle of Wight County
Adopted FY 2019-20 Operating Budget
Departmental Resource Summary

Technology Services Fund

REVENUE

		FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted	% Change
Charter Franchise PEG Fees	$	8,493	11,200	11,200	0.0%
Billings to DSS		105,993	109,854	146,750	33.6%
Billings to General Fund		867,809	861,890	926,910	7.5%
Billings to E-911		55,033	55,238	77,690	40.6%
Billings to Public Utilities		18,064	57,087	77,690	36.1%
Billings to Stormwater		32,073	46,117	34,530	-25.1%
Billings to Tourism		1,570	7,982	18,345	129.8%
Bill to Economic Development		1,000	-	-	0.0%
Charges - GIS		120	-	-	0.0%
Transfer from General Fund		25,268	-	-	0.0%
Total Revenue	$	1,115,423	1,149,368	1,293,115	12.5%

EXPENDITURE SUMMARY

		FY 2017-18 Actual	FY 2018-19 Amended		FY 2019-20 Adopted	% Change
Technology Services	$	1,102,105	1,153,532		1,293,115	12.1%
Total Expenses	$	1,102,105	1,153,532	*	1,293,115	12.1%

* Note: FY2018-19 amended budget includes approved carryover in the amount of $4,164.

Isle of Wight County
Adopted FY 2019-20 Operating Budget
Departmental Resource Summary

Technology Services Fund

EXPENDITURE

		FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted	% Change
Salaries And Wages	$	419,515	439,226	448,472	2.1%
Overtime		2,712	-	-	0.0%
Part time Salary		6,014	26,268	-	-100.0%
Fica & Medicare Benefits		31,339	35,601	34,309	-3.6%
VRS - Retirement Benefits		40,664	43,638	44,599	2.2%
Medical/Dental Plans		88,095	91,667	97,438	6.3%
Group Life Insurance		5,530	5,754	5,875	2.1%
OPEB Expense		934	-	-	0.0%
Deferred Comp		2,520	2,520	2,940	16.7%
Professional Services		13,811	75,000	75,000	0.0%
Repairs & Maintenance		13,480	16,300	20,000	22.7%
Computer Software Maintenance		335,820	320,000	330,000	3.1%
Postage		44	-	100	100.0%
Telephone		5,684	4,884	5,812	19.0%
Travel & Training		2,674	8,000	8,000	0.0%
Office Supplies		1,544	3,404	3,000	-11.9%
Equipment - Small <$5k		60,358	-	-	0.0%
Computer Software		15,295	30,000	30,000	0.0%
Computer Hardware<$5k		-	40,000	75,000	87.5%
Fleet		-	70	1,370	1857.1%
PEG-Equip/Machinery		19,698	11,200	11,200	0.0%
Furniture & Fixtures		948	-	-	0.0%
Capital Outlay		-	-	100,000	100.0%
Depreciation		35,426	-	-	0.0%
Total Operating Expenses	$	1,102,105	1,153,532	1,293,115	12.1%

Personnel Summary

	FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted
Director of Information Technology	1.0	1.0	1.0
Network Administrator	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 19 Accomplishments

- Revised and updated the County-wide policy on Hazardous Energy Control/Lockout Tagout (LOTO). This included coordinating the development and implementation of department level programs.
- Coordinated County and electrical engineering consultant efforts to assess arc flash hazards.
- Coordinated the contracting of professional services to develop an electrical safety program in compliance with 2019 NFPA 701E, including an audit of county operations.
- Facilitated the County's Supervisor Safety Development Program curriculum within the Isle Lead Supervisor Certificate Program.
- Continued to promote 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.

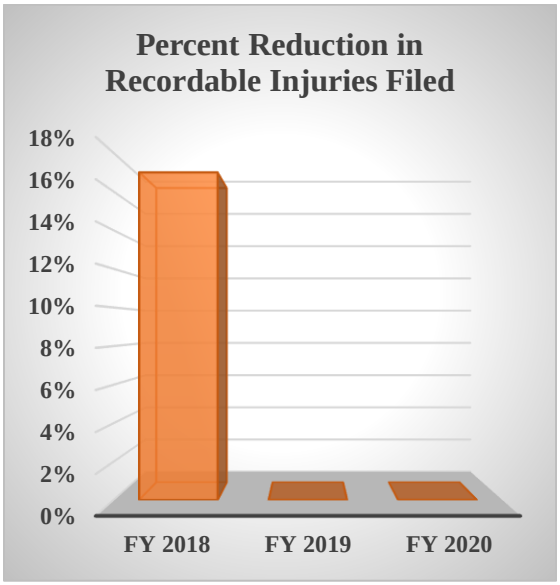
FY 20 Objectives

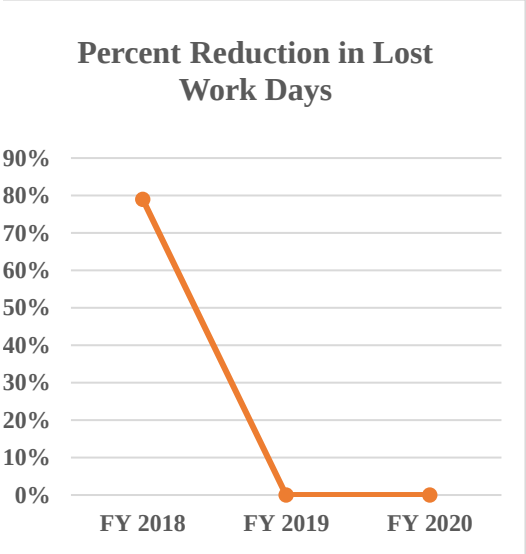
- To retain or decrease the reduced number of recordable injuries achieved in FY 2017-2018. **(SP4 – Funding the Future)**
- To retain or decrease the reduced number of lost work days achieved in FY 2017-2018. **(SP4 – Funding the Future)**
- To retain or decrease the reduced County's Workers' Compensation 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)**

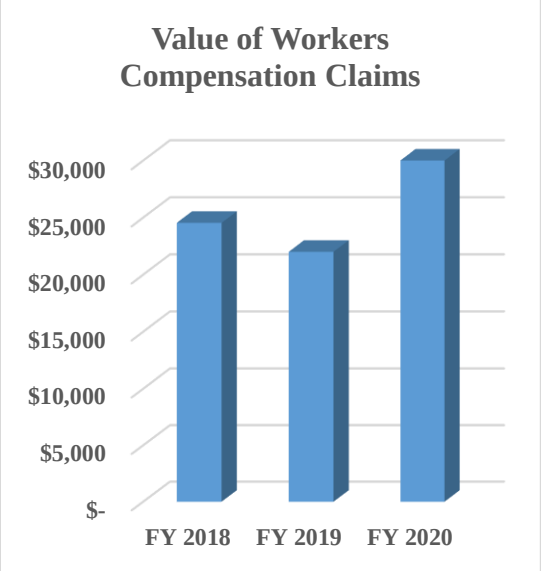
Performance Measures/Statistics	FY 18 Actual	FY 19 Estimate	FY 20 Estimate
Percent Reduction in Recordable Injuries Filed	17%	>/=0%	>/=0%
Percent Reduction in Lost Work Days Due to Injury	79%	-50%	>/=0%
Value of Workers Compensation Claims	$24,539	$22,000	$30,000
Number of Safety Training Sessions or Activities Provided	17	14	20

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.







Isle of Wight County
Adopted FY 2019-20 Operating Budget
Departmental Resource Summary

Risk Management Fund

REVENUES

		FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted	% Change
Billings to DSS	$	19,411	35,193	28,850	-18.02%
Billings to General Fund		542,850	606,740	636,735	4.94%
Billings to E-911		18,099	13,437	25,790	91.93%
Billings to Public Utilities		48,085	46,875	54,135	15.49%
Billings to Stormwater		12,218	8,706	16,035	84.18%
Billings to Tourism		2,192	2,108	5,581	164.75%
Insurance Reimbursements		15,973	-	-	0.00%
Total Revenue	$	658,828	713,059	767,126	7.58%

EXPENDITURE SUMMARY

		FY 2017-18 Actual	FY 2018-19 Amended		FY 2019-20 Adopted	% Change
Risk Management	$	578,939	750,520		767,126	2.21%
Total Expenses	$	578,939	750,520	*	767,126	2.21%

* Note: FY 2018-19 amended budget includes approved carryover in the amount of $37,461.

Isle of Wight County
Adopted FY 2019-20 Operating Budget
Departmental Resource Detail

Risk Management Fund

EXPENDITURES

		FY 2017-18 Actual	FY 2018-19 Amended	FY 2019-20 Adopted	% Change
Salaries And Wages	$	55,067	80,951	118,360	46.21%
Fica & Medicare Benefits		4,112	6,193	9,055	46.21%
VRS - Retirement Benefits		7,266	8,162	12,035	47.45%
Medical/Dental Plans		-	9,864	19,993	102.69%
Group Life Insurance		722	1,061	1,551	46.18%
OPEB expense		(248)			
Worker's Compensation		220,122	266,748	272,248	2.06%
Deferred Comp		420	630	840	33.33%
Professional Services		17,995	86,807	50,000	-42.40%
Repairs & Maintenance		336	110	850	672.73%
Telephone (Voice And Fax)		-	300	1,260	320.00%
Health & Wellness		1,332	1,500	1,500	0.00%
Claims Deductible		9,581	11,445	6,940	-39.36%
A&S Inmate Trustees		2,500	2,500	2,500	0.00%
Line of Duty		79,653	81,774	82,203	0.52%
Property Insurance		73,330	74,957	72,082	-3.84%
Motor Vehicle Insurance		77,379	83,484	84,792	1.57%
Surety Bonds		775	775	775	0.00%
Public Official Liability Insu		5,354	5,354	5,354	0.00%
General Liability Insurance		16,113	16,145	16,288	0.89%
Travel & Training		5,679	6,500	6,500	0.00%
Operating Expenses		848	1,260	1,200	-4.76%
Dues & Association Memberships		450	500	500	0.00%
Office Supplies		152	300	300	0.00%
Hardware <$5k		-	2,200	-	-100.00%
Office Furniture		-	1,000	-	0.00%
Total Operating Expenses	$	578,939	750,520	767,126	2.21%
TOTAL EXPENSES	$	578,939	750,520	767,126	2.21%

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 18	FY 19	FY 20
Student Enrollment	5,259	5,356	5,420
On-Time Graduation Rate	94.0%	94.0%	94.0%
Drop Out Rate	4.1%	3.0%	3.0%
Percent of Schools Accredited	100	100	100

Isle of Wight County
Adopted FY 2019-20 Operating Budget
School Funds

REVENUE

		2017-18 Actual	2018-19 Amended	2019-20 Adopted	% Change
State / Federal / Other	$	34,446,685	36,496,390	38,058,166	4.3%
Transfer from General Fund - Local Support		25,178,434	26,272,734	27,220,840	3.6%
Total Revenue	$	59,625,119	62,769,124	65,279,006	4.0%

EXPENDITURE SUMMARY

		2017-18 Actual	2018-19 Amended	2019-20 Adopted	% Change
School Expenditures	$	59,559,875	62,769,123	65,279,006	4.0%
Total Expenditures	$	59,559,875	62,769,123	65,279,006	4.0%

Isle of Wight County
Adopted FY 2019-20 Operating Budget
School Funds

SCHOOL FUNDS

		2017-18 Actual	2018-19 Amended	2019-20 Adopted	% Change
Administration, Attendance & Health	$	2,304,956	2,430,583	2,586,086	6.4%
Instructional Services		43,647,045	46,354,476	47,671,904	2.8%
Pupil Transportation		3,805,172	4,094,651	4,300,601	5.0%
Operations & Maintenance		4,965,925	5,000,950	5,713,382	14.2%
Technology		2,365,192	2,335,523	2,430,531	4.1%
Food Services		2,035,641	2,102,292	2,110,025	0.4%
Debt Service		435,944	450,648	466,477	3.5%
Total Operating Expenditures	$	59,559,875	62,769,123	65,279,006	4.0%

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Capital Projects Fund

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Isle of Wight County
Adopted FY 2019-20 Capital Budget

Revenue

	2018-19 Budget	2019-20 Adopted	% Chng
General Fund Transfer	-	296,322	100.00%
General Obligation Bond Proceeds	1,700,000	-	-100.00%
Public Utility Bonds - Unspent Proceeds	1,700,000	2,450,000	44.1%
Grants and Donations	296,000	318,750	7.7%
Fund Balance - General Fund	1,616,462	2,946,128	82.3%
Total Revenue	$ 5,312,462	$ 6,011,200	13.2%

Expenditure Summary

	2018-19 Budget	2019-20 Adopted	% Chng
Capital Projects Expenditures	$ 5,312,462	$ 6,011,200	13.2%
Total Expenditures	$ 5,312,462	$ 6,011,200	13.2%

Isle of Wight County
Adopted FY 2019-20 Capital Budget

Project Detail

		2018-19 Budget	2019-20 Adopted	% Chng
Parks & Recreation				
Master Plan	$	-	50,000	100.0%
Public Works				
Space Needs - Social Services Building			62,500	100.0%
Capital Maintenance		320,000	340,000	6.3%
Nike Park Trail		491,462		100.0%
Public Safety				
Fire/EMS Apparatus Replacements		625,000	750,000	20.0%
Windsor VFD SCBA Compressor		-	58,700	100.0%
Facility Assessment		60,000	-	100.0%
Schools				
Roof Projects			1,000,000	100.0%
Hardy Elementary		-	950,000	100.0%
Smithfield High School Upgrades		945,000	-	-100.0%
Westside/Windsor High Roofs		825,000	-	-100.0%
Stormwater				
Stormwater BMP Projects		96,000	250,000	160.4%
Stormwater Capital Maintenance		50,000	50,000	0.0%
Stormwater Master Plan		50,000	-	100.0%
Database Upgrades		100,000	-	-100.0%
Public Utilities				
Capital Maintenance (Sewer)			50,000	100.0%
Capital Upgrades (Water)			300,000	100.0%
Rt 10 Water Extension		1,700,000	2,100,000	23.5%
Other				
Capital Contingency		50,000	50,000	0.0%
Total Capital Expenditures	$	5,312,462	6,011,200	13.2%

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APPENDICES OF SUPPORTING BUDGET DOCUMENTS

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ISLE OF WIGHT

COUNTY, VIRGINIA

Isle of Wight County
Adopted FY 2019-20 Operating Budget
Personnel Summary

	2017-18 Budget	2018-19 Budget	2018-20 Adopted
General Fund:			
General Government:			
Board of Supervisors	0.5	0.5	0.5
County Administration	2.5	2.5	2.5
Budget & Finance	7.0	8.0	8.0
County Attorney	2.0	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
Total General Government	36.0	37.0	37.0
Judicial:			
Clerk of the Circuit Court	6.0	6.0	6.0
Circuit Court Judges	1.0	1.0	1.0
Commonwealth's Attorney	8.0	8.0	8.0
Total Judicial	15.0	15.0	15.0
Public Safety:			
Sheriff - Administration & Public Safety Officers	54.0	55.0	55.0
Sheriff - Animal Shelter	4.0	5.0	7.0
Fire and Rescue Response	18.0	18.0	21.0
Fire & Rescue - Emergency Management & Billing	5.0	5.0	5.0
Codes Inspections	6.0	5.0	5.0
Total Public Safety	87.0	88.0	93.0
General Services:			
Public Works - Administration	3.0	3.0	3.0
Public Works - Transportation	2.0	2.0	2.0
Public Works - Refuse Collection & Disposal	9.0	9.0	9.0
Public Works - Building Maintenance	9.0	9.0	10.0
Public Works - Capital Programs and Inspections	0.9	0.9	0.9
Total General Services	23.9	23.9	24.9
Parks, Recreation and Cultural:			
Parks and Recreation - Administration	3.0	3.0	3.0
Parks and Recreation - Parks, Gateways, and Grounds Maintenance	13.0	13.0	13.0
Parks and Recreation - Programs	5.0	5.0	5.0
Total Parks, Recreation and Cultural	21.0	21.0	21.0

Isle of Wight County
Adopted FY 2019-20 Operating Budget
Personnel Summary

	2017-18 Budget	2018-19 Budget	2018-20 Adopted
Community Development:			
Planning and Zoning	11.0	11.0	11.0
Economic Development	4.0	4.0	4.0
Tourism	3.0	4.0	4.0
Communications	1.0	1.0	1.0
Total Community Development	19.0	20.0	20.0
Total General Fund	**201.9**	**204.9**	**210.9**
Special Revenue Funds:			
Emergency 911 Fund	18.0	18.0	18.0
Total Special Revenue Funds	**18.0**	**18.0**	**18.0**
Enterprise Fund:			
Public Utilities:			
Public Utilities Fund - Administration	4.0	4.0	4.0
Public Utilities Fund - Sewer Services	7.0	7.0	8.0
Public Utilities Fund - Water Services	7.0	7.0	8.0
Stormwater Management Fund:			
Stormwater Management Fund	9.2	9.2	9.2
Total Enterprise Funds	**27.2**	**27.2**	**29.1**
Internal Service Funds:			
Technology Services Fund	7.0	7.0	7.0
Risk Management Fund	1.0	2.0	2.0
Total Internal Service Funds	**8.0**	**9.0**	**9.0**
Total All Funds	**255.1**	**259.1**	**267.0**

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Adopted
Capital Improvements Plan
FY 2020 - 2029

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Executive Summary

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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 2020-2024 CIP

		FY 20	FY 21	FY 22	FY 23	FY 24	Five-Yr Subtotal
Public Utilities Fund	$	2,450,000	650,000	3,325,000	2,075,000	1,350,000	9,850,000
Stormwater Fund		300,000	300,000	300,000	350,000	400,000	1,650,000
General Government		3,261,200	20,790,000	7,790,000	5,885,000	21,505,000	59,231,200
Total All Funds	$	6,011,200	21,740,000	11,415,000	8,310,000	23,255,000	70,731,200

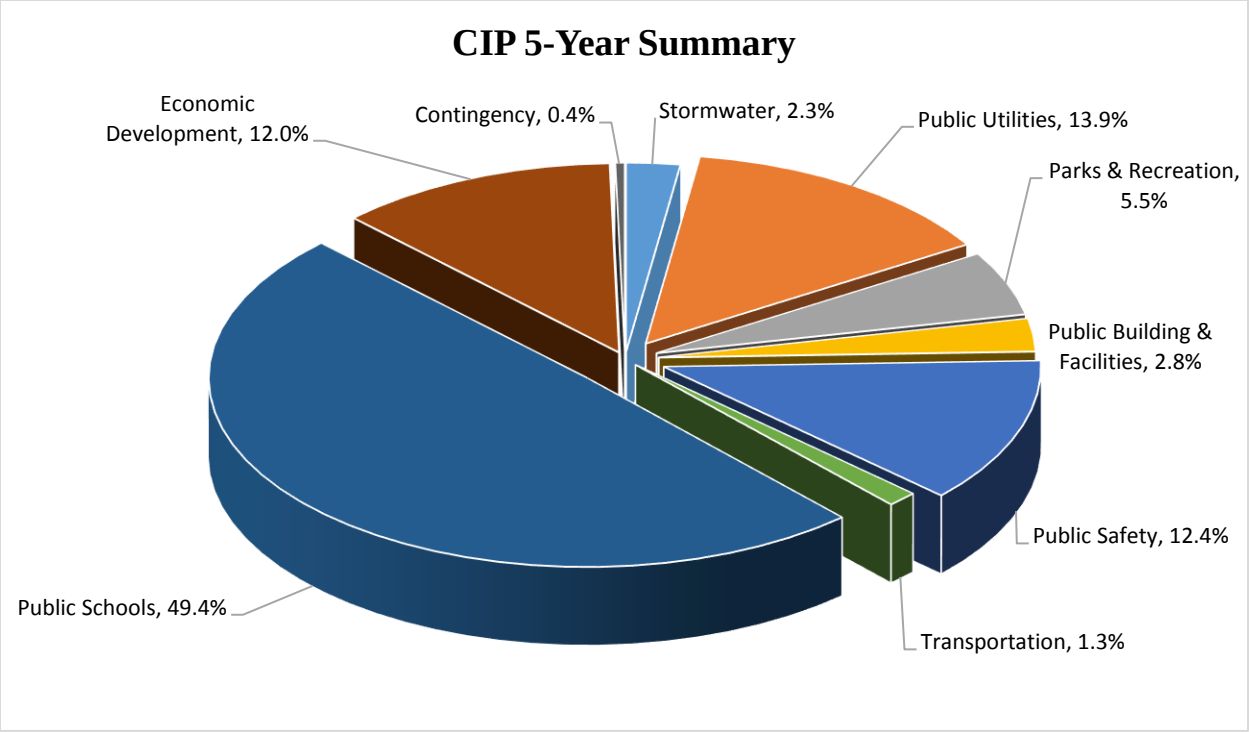
CIP Recommendations:

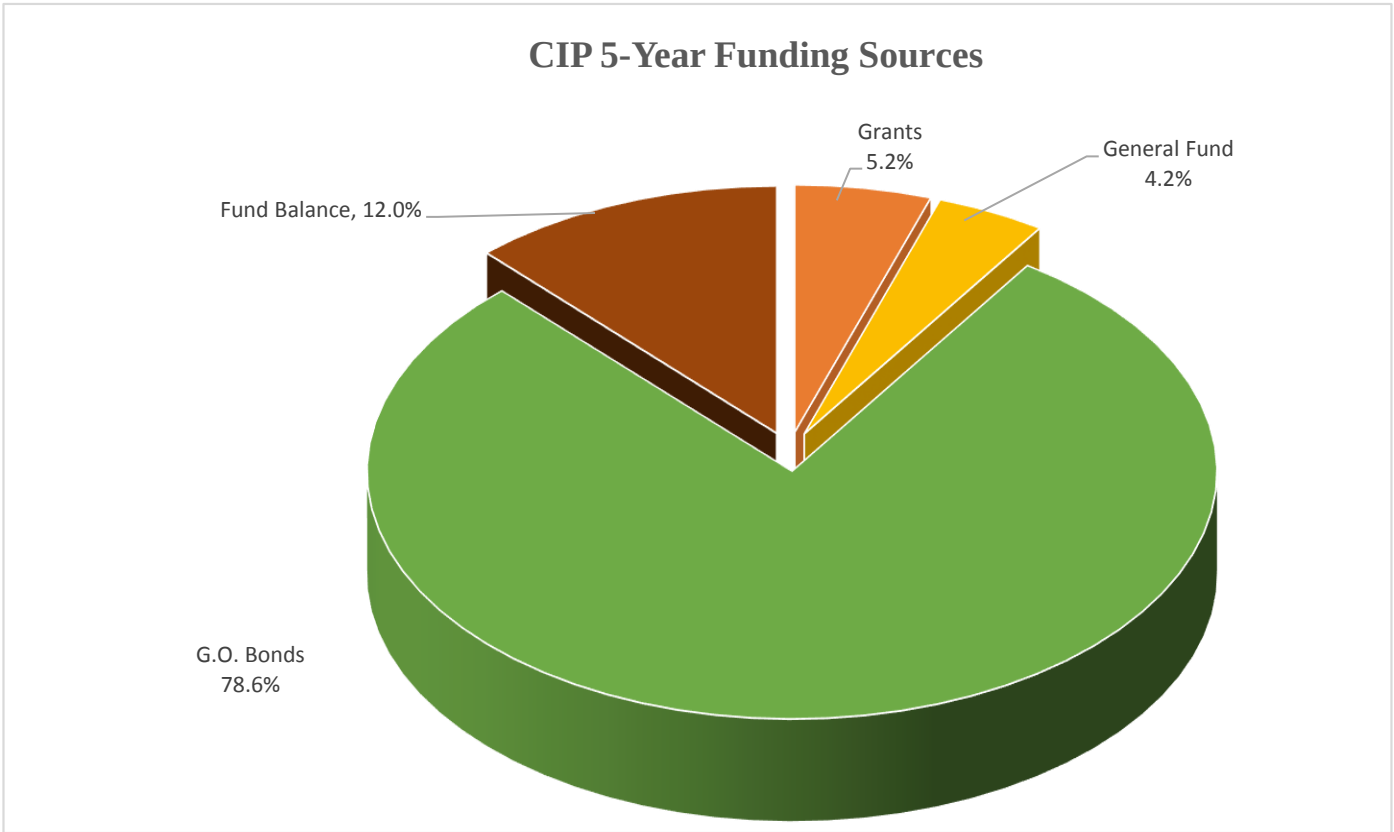
- The CIP includes local grant leveraging funds in the areas of Parks and Recreation and Transportation to pursue state and federal dollars to develop parks and construct road and intersection improvements throughout the county. Without local match funds, the ability to develop and construct such projects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





Capital Improvements Plan
Summary By Fund



ISLE OF WIGHT CAPITAL IMPROVEMENTS PLAN
SUMMARY BY FUND
FY 2020 - 2029

PLANNED EXPENDITURES	2019-20	2020-21	2021-22	2022-23	2023-24	5 Year Total	6-10 Year Total	10 Year Total
PUBLIC UTILITIES FUND	$ 2,450,000	$ 650,000	$ 3,325,000	$ 2,075,000	$ 1,350,000	$ 9,850,000	$ 3,250,000	$ 13,100,000
STORMWATER FUND	300,000	300,000	300,000	350,000	400,000	1,650,000	1,500,000	3,150,000
GENERAL GOVERNMENT FUND	3,261,200	20,790,000	7,790,000	5,885,000	21,505,000	59,231,200	61,350,000	120,581,200
TOTAL ALL FUNDS:	**$ 6,011,200**	**$ 21,740,000**	**$ 11,415,000**	**$ 8,310,000**	**$ 23,255,000**	**$ 70,731,200**	**$ 66,100,000**	**$ 136,831,200**

FUNDING SOURCES	2019-20	2020-21	2021-22	2022-23	2023-24	5 Year Total	6-10 Year Total	10 Year Total
Public Utility Bonds	$ -	$ 300,000	$ 2,325,000	$ 1,725,000	$ 1,000,000	$ 5,350,000	$ 1,500,000	6,850,000
Existing Public Utility Bonds	2,450,000	-	-	-	-	2,450,000	-	2,450,000
Fund Balance	-	350,000	1,000,000	350,000	350,000	2,050,000	1,750,000	3,800,000
PUBLIC UTILITIES FUND	**$ 2,450,000**	**$ 650,000**	**$ 3,325,000**	**$ 2,075,000**	**$ 1,350,000**	**$ 9,850,000**	**$ 3,250,000**	**$ 13,100,000**
Grants/Donations	$ 300,000	$ 300,000	$ 300,000	$ 350,000	$ 400,000	1,650,000	$ 1,500,000	$ 3,150,000
STORMWATER FUND	**$ 300,000**	**$ 300,000**	**$ 300,000**	**$ 350,000**	**$ 400,000**	**$ 1,650,000**	**$ 1,500,000**	**$ 3,150,000**
Proffer Revenues	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,000,000	$ 1,000,000
Grants and Donations	18,750	1,250,000	550,000	100,000	100,000	2,018,750	500,000	2,518,750
Transfer from General Fund	296,322	345,000	825,000	780,000	700,000	2,946,322	1,800,000	4,746,322
Fund Balance	2,946,128	2,085,000	710,000	430,000	250,000	6,421,128	250,000	6,671,128
General Obligation Bonds	-	17,110,000	5,705,000	4,575,000	20,455,000	47,845,000	57,800,000	105,645,000
GENERAL GOVERNMENT FUND	**$ 3,261,200**	**$ 20,790,000**	**$ 7,790,000**	**$ 5,885,000**	**$ 21,505,000**	**$ 59,231,200**	**$ 61,350,000**	**$ 120,581,200**
TOTAL ALL FUNDS:	**$ 6,011,200**	**$ 21,740,000**	**$ 11,415,000**	**$ 8,310,000**	**$ 23,255,000**	**$ 70,731,200**	**$ 66,100,000**	**$ 136,831,200**

Public Utilities Fund

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ISLE OF WIGHT

COUNTY, VIRGINIA

CAPITAL IMPROVEMENTS PLAN
PUBLIC UTILITIES FUND
FY 2020 - 2029

Public Utilities Fund								
Planned Expenditures	**2019-20**	**2020-21**	**2021-22**	**2022-23**	**2023-24**	**5 Year Total**	**6-10 Year Total**	**10 Year Total**
Water Projects								
Capital Maintenance / Line Replacements	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 1,500,000	$ 1,500,000	$ 3,000,000
Waterline Extensions (incl Rt 460)	2,100,000	-	-	-	-	2,100,000	500,000	2,600,000
Shop Facility	-	-	275,000	1,725,000	-	2,000,000	-	2,000,000
Benns Grant Water Tank	-	300,000	2,700,000	-	-	3,000,000	-	3,000,000
Benns Grant Booster	-	-	-	-	1,000,000	1,000,000	-	1,000,000
Route 460 - Booster Pump	-	-	-	-	-	-	1,000,000	1,000,000
Sewer Projects								
Capital Maintenance	50,000	50,000	50,000	50,000	50,000	250,000	250,000	500,000
Total Public Utility Fund	**$ 2,450,000**	**$ 650,000**	**$ 3,325,000**	**$ 2,075,000**	**$ 1,350,000**	**$ 9,850,000**	**$ 3,250,000**	**$ 13,100,000**

Public Utilities Fund								
Funding Sources	**2019-20**	**2020-21**	**2021-22**	**2022-23**	**2023-24**	**5 Year Total**	**6-10 Year Total**	**10 Year Total**
Public Utility Bonds	$ -	$ 300,000	$ 2,325,000	$ 1,725,000	$ 1,000,000	$ 5,350,000	$ 1,500,000	$ 6,850,000
Existing Public Utility Bonds	2,450,000	-	-	-	-	2,450,000	-	2,450,000
Fund Balance	-	350,000	1,000,000	350,000	350,000	2,050,000	1,750,000	3,800,000
Total Public Utility Fund	**$ 2,450,000**	**$ 650,000**	**$ 3,325,000**	**$ 2,075,000**	**$ 1,350,000**	**$ 9,850,000**	**$ 3,250,000**	**$ 13,100,000**

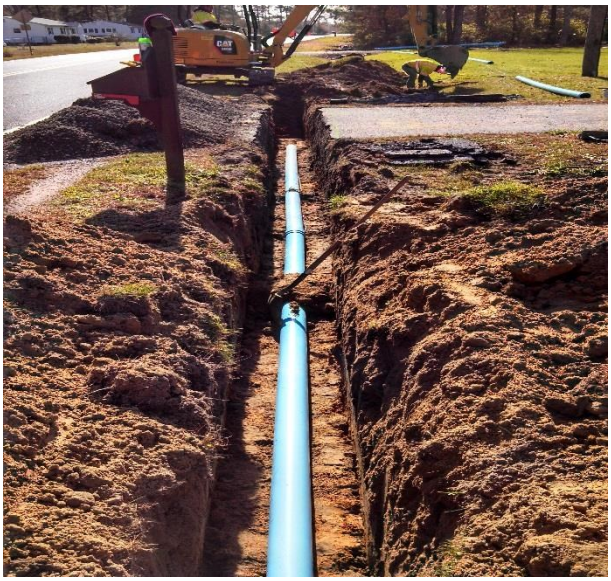
Water Projects



Capital Maintenance/Line Replacements

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

FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
$300,000	$300,000	$300,000	$300,000	$300,000	$1,500,000	$3,000,000



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.

FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
$2,100,000	$0	$0	$0	$0	$500,000	$2,600,000

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.

FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
$0	$0	$275,000	$1,725,000	$0	$0	$2,000,000

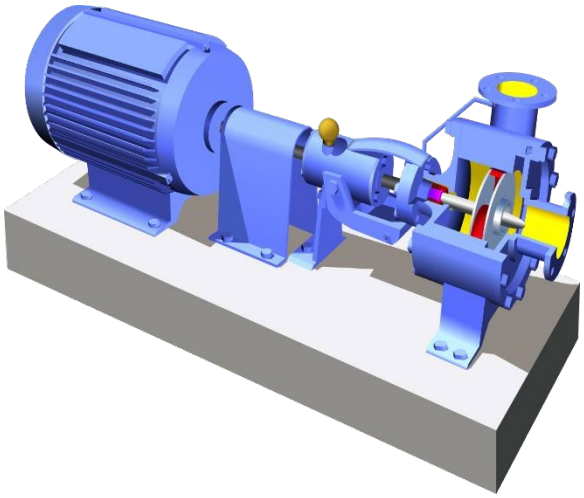


Benns Grant Water Tank & Booster Pump

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.

FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
$0	$300,000	$2,700,000	$0	$1,000,000	$0	$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.

FY 19	FY 20	FY 21	FY 22	FY 23	FY 24-28	Total
$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.

FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
$50,000	$50,000	$50,000	$50,000	$50,000	$250,000	$500,000

Stormwater Fund



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ISLE OF WIGHT
COUNTY, VIRGINIA

CAPITAL IMPROVEMENTS PLAN
STORMWATER FUND
FY 2020 - 2029

Geographic Information System	5 Year Summary							
Planned Expenditures	**2019-2020**	**2020-2021**	**2021-2022**	**2022-2023**	**2023-2024**	**5 Year Subtotal**	**6-10 Year Subtotal**	**10 Year Total**
Stormwater BMP Projects:								
SLAF Projects	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 1,250,000	$ 1,250,000	$ 2,500,000
Capital Maintenance	50,000	50,000	50,000	50,000	50,000	250,000	250,000	500,000
Enhanced Commercial Data Base	-	-	-	50,000	100,000	150,000	-	150,000
Total	**$ 300,000**	**$ 300,000**	**$ 300,000**	**$ 350,000**	**$ 400,000**	**$ 1,650,000**	**$ 1,500,000**	**$ 3,150,000**

Geographic Information System								
Funding Sources	**2019-2020**	**2020-2021**	**2021-2022**	**2022-2023**	**2023-2024**	**5 Year Subtotal**	**6-10 Year Subtotal**	**10 Year Total**
Grants/Donations	$ 100,000	$ 300,000	$ 300,000	$ 350,000	$ 400,000	$ 1,450,000	$ 1,500,000	$ 2,950,000
Transfer from Stormwater Fund	200,000	-	-	-	-	200,000	-	200,000
Total	**$ 300,000**	**$ 300,000**	**$ 300,000**	**$ 350,000**	**$ 400,000**	**$ 1,650,000**	**$ 1,500,000**	**$ 3,150,000**

Stormwater



Stormwater BMP Projects

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

FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
$250,000	$250,000	$250,000	$250,000	$250,000	$1,250,000	$2,500,000



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.

FY 20	FY 21	FY 22	FY 23	FY 2	FY 25-29	Total
$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.

FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
$0	$0	$0	$50,000	$100,000	$0	$150,000

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

General Government



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ISLE OF WIGHT
COUNTY, VIRGINIA

CAPITAL IMPROVEMENTS PLAN
GENERAL GOVERNMENT FUND
FY 2020-2029

General Government Projects	5 Year Summary							
Planned Expenditures	**2019-20**	**2020-21**	**2021-22**	**2022-23**	**2023-24**	**5 Year Subtotal**	**6-10 Year Subtotal**	**10 Year Total**
Parks & Recreation	$ 50,000	$ 805,000	$ 635,000	$ 760,000	$ 1,675,000	$ 3,925,000	$ 6,900,000	$ 10,825,000
Public Building & Facilities	402,500	360,000	380,000	400,000	420,000	1,962,500	8,400,000	10,362,500
Public Safety	808,700	1,750,000	2,325,000	2,175,000	1,700,000	8,758,700	4,200,000	12,958,700
Transportation	-	-	900,000	-	-	900,000	-	900,000
Public Schools	1,950,000	15,825,000	-	1,000,000	16,160,000	34,935,000	40,800,000	75,735,000
Economic Development	-	2,000,000	3,500,000	1,500,000	1,500,000	8,500,000	800,000	9,300,000
Contingency	50,000	50,000	50,000	50,000	50,000	250,000	250,000	500,000
Total General Government:	**$ 3,261,200**	**$ 20,790,000**	**$ 7,790,000**	**$ 5,885,000**	**$ 21,505,000**	**$ 59,231,200**	**$ 61,350,000**	**$ 120,581,200**

General Government Projects								
Funding Sources	**2019-20**	**2020-21**	**2021-22**	**2022-23**	**2023-24**	**5 Year Subtotal**	**6-10 Year Subtotal**	**10 Year Total**
Fund Balance	$ 3,031,150	$ 2,085,000	$ 710,000	$ 430,000	$ 250,000	$ 6,506,150	250,000	6,756,150
General Obligation Bonds		17,110,000	5,705,000	4,575,000	20,455,000	47,845,000	57,800,000	105,645,000
Grants and Donations	18,750	1,250,000	550,000	100,000	100,000	2,018,750	500,000	2,518,750
Proffer Revenues	-	-	-	-	-	-	1,000,000	1,000,000
Transfer from General Fund	211,300	345,000	825,000	780,000	700,000	2,861,300	1,800,000	4,661,300
Total General Government:	**$ 3,261,200**	**$ 20,790,000**	**$ 7,790,000**	**$ 5,885,000**	**$ 21,505,000**	**$ 59,231,200**	**$ 61,350,000**	**$ 120,581,200**

CAPITAL IMPROVEMENTS PLAN
PARKS AND RECREATION
FY 2020-2029

Parks and Recreation	5 Year Summary							
Planned Expenditures	**2019-20**	**2020-21**	**2021-22**	**2022-23**	**2023-24**	**5 Year Subtotal**	**6-10 Year Subtotal**	**10 Year Total**
Parks & Rec-Capital Maintenance	$ -	$ 75,000	$ 75,000	$ 100,000	$ 100,000	$ 350,000	$ 500,000	$ 850,000
Master Plan	50,000	-	-	-	-	50,000	-	50,000
Bradby Park Development	-	100,000	-	200,000	200,000	500,000	400,000	900,000
Tylers Beach Development (Local Grant Match $)	-	80,000	80,000	80,000	-	240,000	-	240,000
Nike Park Pavement Repair	-	70,000	50,000	50,000	-	170,000	-	170,000
Nike Park Recreation Center	-	200,000	200,000	200,000	200,000	800,000	5,000,000	5,800,000
Heritage Park Amphitheater	-	-	-	-	-	-	200,000	200,000
Heritage Park Bleachers	-	50,000	35,000	35,000	-	120,000	-	120,000
Blackwater River Park Development	-	-	-	-	-	-	800,000	800,000
Nike Park Tennis Court Restoration	-	30,000	105,000	95,000	-	230,000	-	230,000
Nike Park Playground	-	-	90,000	-	-	90,000	-	90,000
Jones Creek Dock	-	200,000	-	-	-	200,000	-	200,000
Nike Park Multipurpose Field Lighting	-	-	-	-	1,175,000	1,175,000	-	1,175,000
Total	**$ 50,000**	**$ 805,000**	**$ 635,000**	**$ 760,000**	**$ 1,675,000**	**$ 3,925,000**	**$ 6,900,000**	**$ 10,825,000**

Parks and Recreation								
Funding Sources	**2019-20**	**2020-21**	**2021-22**	**2022-23**	**2023-24**	**5 Year Subtotal**	**6-10 Year Subtotal**	**10 Year Total**
Fund Balance - General Fund	$ -	$ 460,000	$ 210,000	$ 380,000	$ 200,000	$ 1,250,000	$ -	$ 1,250,000
Transfer from General Fund	50,000	345,000	325,000	280,000	200,000	1,200,000	1,000,000	2,200,000
Grants and Donations	-	-	100,000	100,000	100,000	300,000	500,000	800,000
General Obligation Bonds	-	-	-	-	1,175,000	1,175,000	5,400,000	6,575,000
Total	**$ 50,000**	**$ 805,000**	**$ 635,000**	**$ 760,000**	**$ 1,675,000**	**$ 3,925,000**	**$ 6,900,000**	**$ 10,825,000**

CAPITAL IMPROVEMENTS PLAN
PUBLIC BUILDINGS AND FACILITIES
FY 2020 - 2029

Public Building and Facilities	5 Year Summary							
Planned Expenditures	**2019-20**	**2020-21**	**2021-22**	**2022-23**	**2023-24**	**5 Year Total**	**6-10 Year Total**	**10 Year Total**
County Buildings and Facilities								
Capital Maintenance	$ 340,000	$ 360,000	$ 380,000	$ 400,000	$ 420,000	$ 1,900,000	$ 2,400,000	$ 4,300,000
Social Services Bldg Assessment	62,500	-	-	-	-	62,500	-	62,500
Workforce Dev/Higher Learning Center	-	-	-	-	-	-	6,000,000	6,000,000
Total	**$ 402,500**	**$ 360,000**	**$ 380,000**	**$ 400,000**	**$ 420,000**	**$ 1,962,500**	**8,400,000**	**$ 10,362,500**

Public Building and Facilities								
Funding Sources	**2019-20**	**2020-21**	**2021-22**	**2022-23**	**2023-24**	**5 Year Total**	**6-10 Year Total**	**10 Year Total**
Fund Balance	$ 340,000	$ -	$ -	$ -	$ -	$ 340,000	$ -	$ 340,000
Transfer from General Fund	43,750	-	-	-	-	43,750	-	43,750
General Obligation Bonds	-	360,000	380,000	400,000	420,000	1,560,000	8,400,000	9,960,000
Grants/Donations	18,750	-	-	-	-	18,750	-	18,750
Total	**$ 402,500**	**$ 360,000**	**$ 380,000**	**$ 400,000**	**$ 420,000**	**$ 1,962,500**	**$ 8,400,000**	**$ 10,362,500**

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.

FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
$340,000	$360,000	$380,000	$400,000	$420,000	$2,400,000	$4,300,000



Public Building Assessments The project will provide for an assessment of County facilities for the Department of Social Services and 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.

FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
$62,500	$0	$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.

FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
$0	$0	$0	$0	$0	$6,000,000	$6,000,000

CAPITAL IMPROVEMENTS PLAN
PUBLIC SAFETY
FY 2020-2029

Public Safety	5 Year Summary							
Planned Expenditures	**2019-20**	**2020-21**	**2021-22**	**2022-23**	**2023-24**	**5 Year Total**	**6-10 Year Total**	**10 Year Total**
Fire & Rescue:								
Fire/EMS Apparatus Replacements	$ 750,000	$ 1,750,000	$ 2,325,000	$ 1,175,000	$ 1,700,000	$ 7,700,000	$ 4,200,000	$ 11,900,000
SCBA Replacement	-	-	-	1,000,000	-	1,000,000	-	1,000,000
Total	**$ 750,000**	**$ 1,750,000**	**$ 2,325,000**	**$ 2,175,000**	**$ 1,700,000**	**$ 8,700,000**	**$ 4,200,000**	**$ 12,900,000**

Public Safety								
Funding Sources	**2019-20**	**2020-21**	**2021-22**	**2022-23**	**2023-24**	**5 Year Total**	**6-10 Year Total**	**10 Year Total**
Fund Balance	$ 750,000	$ -	$ -	$ -	$ -	$ 750,000	$ -	$ 750,000
General Obligation Bonds	-	1,750,000	2,325,000	2,175,000	1,700,000	7,950,000	4,200,000	12,150,000
Total	**$ 750,000**	**$ 1,750,000**	**$ 2,325,000**	**$ 2,175,000**	**$ 1,700,000**	**$ 8,700,000**	**$ 4,200,000**	**$ 12,900,000**

Public Safety

Fire & Rescue

Fire & EMS Apparatus Replacements



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

FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
$750,000	$1,750,000	$2,325,000	$1,175,000	$1,700,000	$4,200,000	$11,900,000

SCBA Replacement



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

FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
$58,700	$0	$0	$1,000,000	$0	$0	$1,058,700

CAPITAL IMPROVEMENTS PLAN
PUBLIC SCHOOLS
FY 2020-2029

Public Schools	5 Year Summary							
Planned Expenditures	**2019-20**	**2020-21**	**2021-22**	**2022-23**	**2023-24**	**5 Year Total**	**6-10 Year Total**	**10 Year Total**
Hardy Addition/Renovation	$ 950,000	$ 12,500,000	$ -	$ -	$ -	$ 13,450,000	$ -	$ 13,450,000
Smithfield High School Upgrades	1,000,000	-	-	-	-	1,000,000	-	1,000,000
Westside/Windsor High Roofs - 1	-	825,000	-	-	-	825,000	-	825,000
New Northern Elementary School	-	-	-	-	-	-	38,800,000	38,800,000
Fleet Bus Garage	-	2,500,000	-	-	-	2,500,000	-	2,500,000
School Administration Building	-	-	-	-	-	-	2,000,000	2,000,000
Westside Addition/Renovation	-	-	-	1,000,000	16,160,000	17,160,000	-	17,160,000
Total	**$ 1,950,000**	**$ 15,825,000**	**$ -**	**$ 1,000,000**	**$ 16,160,000**	**$ 34,935,000**	**$ 40,800,000**	**$ 75,735,000**

Public Schools								
Funding Sources	**2019-20**	**2020-21**	**2021-22**	**2022-23**	**2023-24**	**5 Year Total**	**6-10 Year Total**	**10 Year Total**
Proffer Revenues	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,000,000	$ 1,000,000
Transfer from General Fund	67,550	-	-	-	-	67,550	-	67,550
Fund Balance	1,882,450	825,000	-	-	-	2,707,450	-	2,707,450
Existing bonds	-	-	-	-	-	-	-	-
General Obligation Bonds	-	15,000,000	-	1,000,000	16,160,000	32,160,000	39,800,000	71,960,000
Total	**$ 1,950,000**	**$ 15,825,000**	**$ -**	**$ 1,000,000**	**$ 16,160,000**	**$ 34,935,000**	**$ 40,800,000**	**$ 75,735,000**

Public Schools



Hardy Elementary Addition/Renovation

The project will provide for the renoation of Hardy Elementary to include additional classrooms to address anticipated overcrowding.

FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
$950,000	$12,500,000	$0	$0	$0	$0	$13,450,000



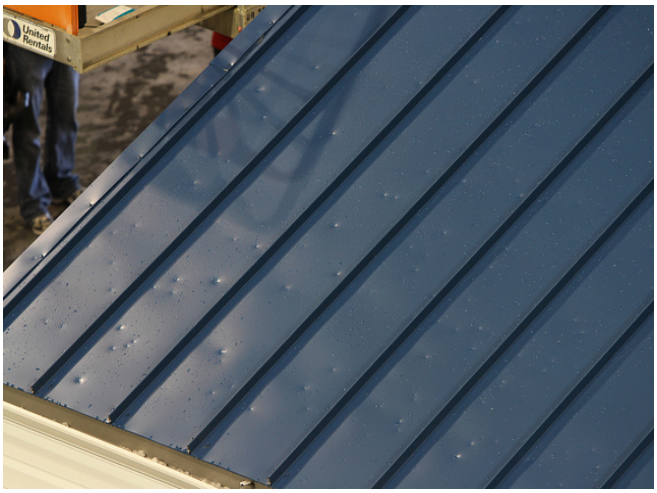
Smithfield High School Upgrades The project will provide for updating of the HVAC system, bell system, public address systems, and other systems and infrastructure at the high school.

FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
$1,000,000	$0	$0	$0	$0	$0	$1,000,000

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.



FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
$0	$825,000	$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.

FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
$0	$0	$0	$0	$0	$38,800,000	$38,800,000

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.

FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
$0	$2,500,000	$0	$0	$0	$0	$2,500,000

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.

FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
$0	$0	$0	$0	$0	$2,000,000	$2,000,000

Public Schools



Westside Addition/Renovation

This project will provide for the renoation of Westside Elementary to include additional classrooms to address anticipated overcrowding.

FY20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
$0	$0	$0	$1,000,000	$16,160,000	$0	$17,160,000

CAPITAL IMPROVEMENTS PLAN
TRANSPORTATION
FY 2020 - 2029

Transportation	5 Year Summary							
Planned Expenditures	**2019-20**	**2020-21**	**2021-22**	**2022-23**	**2023-24**	**5 Year Total**	**6-10 Year Total**	**10 Year Total**
Rattlesnake Trail Paving (50/50)	$ -	$ -	$ 900,000	$ -	$ -	$ 900,000	$ -	$ 900,000
Total	**$ -**	**$ -**	**$ 900,000**	**$ -**	**$ -**	**$ 900,000**	**$ -**	**$ 900,000**

Transportation								
Funding Sources	**2019-20**	**2020-21**	**2021-22**	**2022-23**	**2023-24**	**5 Year Total**	**6-10 Year Total**	**10 Year Total**
Fund Balance	$ -	$ -	$ 450,000	$ -	$ -	$ 450,000	$ -	$ 450,000
Grants and Donations	-	-	450,000	-	-	450,000	-	450,000
Total	**$ -**	**$ -**	**$ 900,000**	**$ -**	**$ -**	**$ 900,000**	**$ -**	**$ 900,000**

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%).

FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
$0	$0	$900,000	$0	$0	$0	$900,000

CAPITAL IMPROVEMENTS PLAN
ECONOMIC DEVELOPMENT
FY 2020 - 2029

Economic Development	5 Year Summary							
Planned Expenditures	**2019-20**	**2020-21**	**2021-22**	**2022-23**	**2023-24**	**5 Year Total**	**6-10 Year Total**	**10 Year Total**
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
Future Infrastructure Improvements	-	500,000	-	-	-	500,000	300,000	800,000
Community Facilities Project (CDBG)	-	1,000,000	3,000,000	1,000,000	1,000,000	6,000,000	-	6,000,000
Total	**$ -**	**$ 2,000,000**	**$ 3,500,000**	**$ 1,500,000**	**$ 1,500,000**	**$ 8,500,000**	**$ 800,000**	**$ 9,300,000**

Economic Development								
Funding Sources	**2019-20**	**2020-21**	**2021-22**	**2022-23**	**2023-24**	**5 Year Total**	**6-10 Year Total**	**10 Year Total**
Transfer from General Fund	$ -		$ 500,000	$ 500,000	$ 500,000	$ 1,500,000	$ 800,000	$ 2,300,000
Fund Balance	-	750,000	-	-	-	750,000	-	750,000
General Obligation Bonds	-	-	3,000,000	1,000,000	1,000,000	5,000,000	-	5,000,000
Grants/Donations/Other	-	1,250,000	-	-	-	1,250,000	-	1,250,000
Total	**-**	**$ 2,000,000**	**$ 3,500,000**	**$ 1,500,000**	**$ 1,500,000**	**$ 8,500,000**	**$ 800,000**	**$ 9,300,000**

Economic Development



Construction/Maintenance

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

FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
$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.

FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
$0	$0	$0	$0	$500,000	$500,000	$1,000,000

Economic Development



Future Infrastructure Improvements

The project will provide for the construction of infrastructure to Phase III of the Shirley T. Holland Intermodal Park to include water, sewer and roads.

FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
$0	$500,000	$0	$0	$0	$300,000	$800,000

Economic Development



Community Facilities Project

The project will provide for the development and construction of community facilities as part of a public-private partnership.

FY 20	FY 21	FY 22	FY 23	FY 24	FY 25-29	Total
$0	$1,000,000	$3,000,000	$1,000,000	$1,000,000	$0	$6,000,000

Ordinances and Fee Schedule

Local Roots, Global Reach

ISLE OF WIGHT

COUNTY, VIRGINIA

AN ORDINANCE TO IMPOSE TAX RATES FOR ISLE OF WIGHT COUNTY, VIRGINIA FOR FISCAL YEAR JULY 1, 2019 THROUGH JUNE 30, 2020

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, 2019, 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, 2019, 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, 2019, 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, 2019, 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 2019 shall be set at forty-five percent (45%) 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, 2019, 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, 2019, 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 9th day of May, 2019.

William M. McCarty, Chairman
Board of Supervisors

Attest:

Carey Mills Storm, Clerk

Approved as to form:

Robert W. Jones, Jr., County Attorney

AN ORDINANCE APPROVING THE COUNTY OPERATING AND CAPITAL BUDGET AND APPROPRIATING FUNDS FOR EXPENDITURES CONTEMPLATED DURING THE FISCAL YEAR BEGINNING JULY 1, 2019 AND ENDING JUNE 30, 2020, 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 2019-2020, dated April 4, 2019, 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, 2019, and ending June 30, 2020.

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, 2019, and ending June 30, 2020, 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.

Fund		2019-2020
General Fund	$	79,167,460
Capital Projects Fund		6,011,200
Grants Fund		42,000
Emergency 911 Fund		1,515,916
County Fair Fund		428,850
Social Services Fund		4,483,836
Children's Services Act Fund		404,568
Technology Services Fund		1,293,115
Risk Management Fund		767,126
Public Utility Fund		9,170,379
Stormwater Fund		1,381,376

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 2019-2020, dated March 14, 2019, 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 amended, as the annual budget for educational purposes for the Fiscal Year beginning July 1, 2019 and ending June 30, 2020.

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, 2019, and ending June 30, 2020:

Educational Category		2019-2020
Instruction	$	47,671,904
Administration, Attendance and Health		2,586,086
Pupil Transportation		4,300,601
Operation and Maintenance		5,713,382
School Food Serv./Other Non-Instr. Operations		2,110,025
Facilities		0
Debt and Fund Transfers		466,477
Technology		2,430,531
Contingency Reserves		0
Total Funds Budget	**$**	**65,279,006**

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, 2020. 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, 2020, 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 2019-2020 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 2019-2020 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, 2019, 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, 2019 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 2019-2020 Fiscal Year, of any claim of any kind against the County; and final judgments, with interest and costs, obtained against the County during the 2018-2019 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.

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 2019-2020.

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, 2019, and it shall not be published.

Adopted this 9th day of May, 2019.

William M. McCarty, Chairman
Isle of Wight County, Virginia,
Board of Supervisors

Attest:

Carey Mills Storm, Clerk

Approved as to form:

Robert W. Jones, Jr., County Attorney

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Fees	Fiscal Year 2018-2019	Fiscal Year 2019-2020
ANIMAL CONTROL		
Animal License:		
Spayed/Neutered Dog or Cat (1 year tag)	7.00	7.00
Spayed/Neutered Dog or Cat (3 year tag)	20.00	20.00
Unspayed Neutered Dog or Cat (1 year tag)	10.00	10.00
Unspayed Neutered Dog or Cat (3 year tag)	30.00	30.00
Kennel (1-19 dogs) (1 year tag)	35.00	35.00
Kennel (20-29 dogs) (1 year tag)	40.00	40.00
Kennel (30 - 39 dogs) (1 year tag)	45.00	45.00
Kennel (40 - 50 dogs) (1 year tag)	50.00	50.00
Impound Fee	20.00	20.00
Daily Kennel Fee	10.00	10.00
Adoption Fees:		
Canines	90.00	90.00
Felines	75.00	75.00
Felines (FELV/FIV tested)	95.00	95.00
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
CLERK OF THE CIRCUIT COURT		
Commonwealth's Attorney (misdemeanor)	7.50	7.50
Commonwealth's Attorney (felony)	20.00	20.00
Sheriff's Service	12.00	12.00
Transfer of Real Estate (per parcel)	1.00	1.00
Transfer/Entry Fee - Real Estate - Partition Deeds	1.75	1.75
County Grantee	1/3 of state	1/3 of state
County Wills and Administratior	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
Courhouse 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	15.00	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
COMMISSIONER OF THE REVENUE		
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
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
COURT SERVICES UNIT		
Parental contribution toward cost of local group home placement	1/2 of child support guidelines amount	1/2 of child support guidelines amount
FINANCE		
Child Support Processing Fees	5.00/per Child Support Order (per pay)	5.00/per Child Support Order (per pay)
Garnishment Processing Fees	5.00/per Garnishment Order (per pay)	5.00/per Garnishment Order (per pay)

Fees	Fiscal Year 2018-2019	Fiscal Year 2019-2020
EMERGENCY MEDICAL SERVICES		
Basic Life Support (BLS)	450.00	450.00
Advanced Life Support (ALS1)	650.00	650.00
Advanced Life Support (ALS2)	800.00	800.00
Loaded Patient Mileage	11.25	11.25
Medical Records Request	35.00	35.00
Copies	0.50 (per page)	0.50 (per page)
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 Subesquent False Alarms	500.00	500.00
GENERAL		
Annual Operating Budget	Cost for reproducing	Cost for reproducing
Capital Improvement Budget and Plan	Cost for reproducing	Cost for reproducing
Comprehensive Annual Financial Report	Cost for reproducing	Cost for reproducing
Copies	0.50 per page	0.50 per page
FOIA Requests	0.50 per copy plus Hourly Rate of Staff Time	0.50 per copy plus Hourly Rate of Staff Time
Printed Materials	Cost	Cost
Request for Street Name Change	250.00	250.00
GENERAL DISTRICT COURT		
Fines & Forfeitures	varies	varies
Sheriff's Fees	12.00	12.00
Court Appointed Attorneys	120.00 per case ($440 Max)	120.00 per case ($440 Max)
Courthouse Construction	3.00	3.00
Courthouse Security	10.00	10.00
Jail Admission Fee	25.00	25.00
GEOGRAPHIC INFORMATION SYSTEM		
Custom Services	35.00 per hr.	35.00 per hr.
E-911 Mapbook (print version)	45.00	45.00
E-911 Mapbook (CD)	15.00	15.00
Map Printing Up to Legal Size	2.00	2.00
Map Printing 11 x 17	2.00	2.00
Map Printing 17 x 22	5.00	5.00
Map Printing 24 x 36	7.00	7.00
Map Printing 34 x 44	8.00	8.00
Map Printing 36 x 48	10.00	10.00
Map Printing Larger than 36 x 48	10.00 plus .25 per linear inch over 48'	10.00 plus .25 per linear inch over 48'
Local Produced Digital GIS Data	15.00 per item	15.00 per item
Virginia Base Mapping Program Data	Per State Rate	Per State Rate
High-Resolution Imagery (0.25 ft) 2009 STH Intermodal Park	25.00 per 2500 x 2500 tile	25.00 per 2500 x 2500 tile
High-Resolution Imagery (0.25 ft) 2009 STH Intermodal Park	500.00 for all	500.00 for all
INSPECTIONS		
Minimum Permit Fee	75.00	85.00
Re-Insepction Fee	125.00	125.00
Permit Extension Fee (1st time)	100.00	100.00
Permit Extension Fee (after 1st time)	75.00	$125 + $25 each additional
Technology Fee	5% of Permit Fee	5% of Permit Fee
Work without Permit		$150 1st offense doubles, each offense thereafter
New Construction:		
Up to 40,000 sq feet	0.16/ sq ft (mimimum $75)	0.16/ sq ft (mimimum $75)
40,000 sq feet and above	0.12/ sq ft (minimum $75)	0.12/ sq ft (minimum $75)
Piers	75.00	85.00
Pools:		
In-ground	125.00	125.00
Above ground	75.00	85.00
Retaining Wall	75.00	85.00
Towers	75.00	85.00
Alterations	.12/ sq ft (minimum $75)	.12/ sq ft (minimum $85)

Fees	Fiscal Year 2018-2019	Fiscal Year 2019-2020
INSPECTIONS		
Mobile Homes:		
Blocking	75.00	85.00
Plumbing	75.00	85.00
Electrical	75.00	85.00
Mechanical	see mechanical fee schedule	see mechanical fee schedule
Demolition		
Main Buildings or structure	75.00	85.00
Accessory building or structures	75.00	85.00
Signs	75.00 per sign	85.00 per sign
Tents and other temporary structures	75.00 (900+ sq feet)	85.00 (900+ sq feet)
Chimneys, Fireplace, etc	75.00	85.00
Plans Examination		
Commercial	250.00	250.00
Residential	150.00	150.00
Appeals	175.00	175.00
Plumbing:		
Basic permit fee	75.00	85.00
Residential	75.00 + 10.00/bath or 1/2 bath	85.00 + 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	85.00
201-400 amps	75.00	100.00
401-600 amps	100.00	125.00
601+ amps	100.00 + 20.00 per 50 amps above 600	125.00 + 20.00 per 50 amps above 600
Service upgrades and relocation of service equipment	75.00	85.00
Temporary Service Poles	75.00 (at the beginning of construction)	85.00 (at the beginning of construction)
Service connection prior to final inspection	(30 Day Temporary Power)	85.00
Reconnection fee	75.00	85.00
Connections and outlets	75.00	85.00
Mechanical and Gas		
Basic permit fee for New Construction and Equipment replacement/repair		
Up to $1,000 contract value	75.00	85.00
Over $1,000 contract value	75.00 + 8.00/per $1000 or fraction	85.00 + 8.00/per $1000 or fraction
Fuel piping minimum permit fee	75.00	85.00
Each outlet	10.00 (miniumum 75.00)	10.00 (miniumum 85.00)
Fuel storage tanks and piping	75.00/tank	85.00/tank
Removal of fuel storage tanks	75.00/tank	85.00/tank
Fire suppressions systems	see basic mechanical permit fee	see basic mechanical permit fee
Elevators, dumbwaiters, etc	75.00/unit	85.00/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
JUVENILE AND DOMESTIC RELATIONS COURT		
Fines and Forfeitures	Varies	Varies
Sheriff's Fees	12.00	12.00
Court Appointed Attorney	120.00	120.00
Couthouse Construction Fee	3.00 per traffic/criminal case	3.00 per traffic/criminal case
Courthouse Maintenance	2.00 per criminal case	2.00 per criminal case
Jail Admission Fee	25.00	25.00
Interest	Varies	Varies
Courthouse Security Fee	10.00 per traffic/criminal case	10.00 per traffic/criminal case

Fees	Fiscal Year 2018-2019	Fiscal Year 2019-2020
PARKS AND RECREATION		
Adult Kickball	50.00	50.00
Fall Co-ed Softball	400.00	400.00
Spring Co-ed Softball	400.00	400.00
Fall Men's Softball	400.00	400.00
Spring Men's Softball	400.00	400.00
Aerobics for Seniors	26.00	26.00
Aerobics High Low	35.00	35.00
Dog Obedience	125.00	125.00
Mixed Martial Arts (1person /2 people/3people/4 or more people)	50/80/90/100	50/80/90/100
Quick Start Tennis (10 & Up)	22.00	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
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
Nike Park Shelter A		
Shelter A only (50 people or less)	50.00	50.00
Shelter A and surrounding tables (51 - 200 people)	90.00	90.00
Shelter A and Area B (200-250)	130.00	130.00
Park Event Fee if over 251 (251-325) In addition to rental fee	35.00	35.00
Park Event Fee if over 251 (326-400) In addition to rental fee	55.00	55.00
Park Event Fee if over 251 (401-599) In addition to rental fee	100.00	100.00
Park Event Fee if over 251 (600++) In addition to rental fee	150.00	150.00
Electricity fee	15.00	15.00
Nike Park Shelter B		
Wooded Picnic Area (max 65)	25.00	25.00
Camptown Park		
Shelter (max 100)	50.00	50.00
Electricity fee	15.00	15.00
Park Event (more than the shelter) 100-250	20.00	20.00
Park Event (more than the shelter) 250 +	40.00	40.00

Fees	Fiscal Year 2018-2019	Fiscal Year 2019-2020
PARKS AND RECREATION		
Fort Boykin Park		
Shelter Rental Only (50 or less)	50.00	50.00
Park Event (more than the shelter) 4 hours	75.00	75.00
Park Event (more than the shelter) Full Day	125.00	125.00
Nike Park REC HALL (max 80)		
Meeting Civic Groups - Residents (2 HRS)	15.00	15.00
Meeting Civic Groups - NON Residents (2 HRS)	30.00	30.00
Meeting Civic Groups - Additional hours	10.00	10.00
Program/ Banquet - Residents (3HRS)	50.00	50.00
Program/ Banquet - Residents Additional hours	15.00	15.00
Program/ Banquet - NON Residents (3HRS)	85.00	85.00
Nike Park Senior Center (max 35)		
Meeting Civic Groups - Residents (2 HRS)		15.00
Meeting Civic Groups - NON Residents (2 HRS)		30.00
Meeting Civic Groups - Additional hours		10.00
Program/ Banquet - Residents (3HRS)		50.00
Program/ Banquet - Residents Additional hours		15.00
Program/ Banquet - NON Residents (3HRS)		85.00
Otelia J. Rainey Center (max 40)		
Meeting Civic Groups - Residents (2 HRS)	15.00	15.00
Meeting Civic Groups - NON Residents (2 HRS)	30.00	30.00
Meeting Civic Groups - Additional hours	10.00	10.00
Program/ Banquet - Residents (3HRS)	50.00	50.00
Program/ Banquet - Residents Additional hours	15.00	15.00
Program/ Banquet - NON Residents (3HRS)	85.00	85.00
Facility Rental - Athletic Fields		
Residents (Full Day / Half Day)	50/30.00	50/30.00
Lights Residents per 2 HRS (Full Day / Half Day)	35/35.00	35/35.00
NON Residents (Full Day / Half Day)	80/50.00	80/50.00
Lights NON Residents per 2 HRS (Full Day / Half Day)	45/45.00	45/45.00
Athletic field Preparation		
Dragging no lines	15.00	15.00
Dragging with lines	25.00	25.00
Softball Field Tournament Use		
Half Day (under 4 HRS)	75.00	75.00
Full Day (Over 4 HRS)	150.00	150.00
Additional Motorized Drags (each time)	10.00	10.00
Additional Lines by P&R (each time)	10.00	10.00
Additional Materials Fee (Rain Event)	25.00	25.00
Install and Remove temporary outfield fencing (per field)	100.00	100.00
Extended Hours beyond 8am to 8pm per hour	25.00	25.00
Soccer Fields General Use		
Single field up to 2 hours (Residents/Non Residents)	25/40.00	25/40.00
Single field Half Day 2-4 hours (Residents/Non Residents)	35/50.00	35/50.00
Single field Full Day Over 4 hours (Residents/Non Residents)	50/80.00	50/80.00
Paint per field	30.00	30.00
Fee Waivers / Discounts		
IWC Employees with ID Badge : P& R programs	5.00	5.00
IWC Employees with ID Badge : Rentals 10%	10.00%	10.00%
Tyler's Beach Docking Fee per Vessel	250.00	250.00
Isle of Wight County Fair		
Commercial Vendor (Outside Space 20 x 20)	300.00	300.00
Commercial Vendor (outside pay before July)	270.00	270.00
Commercial Vendor (Inside Space 10 x 10)	200.00	200.00
Commercial Vendor (inside pay before July)	180.00	180.00
Commercial Vendor Tent Space (10 x 10)	100.00	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

Fees	Fiscal Year 2018-2019	Fiscal Year 2019-2020
Isle of Wight County Fair		
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 Fri., Sat., Sun.	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
PLANNING AND ZONING		
Zoning Permit	35.00	35.00
Rezoning		
Agricultural and Residential (1 lot)	1,200.00	1,200.00
Residential two (2) or more lots	1,200.00	1,200.00
Civic/ Office/Commercial/Industrial/Miscellaneous/Planned Development	1,200.00	1,200.00
Multi-Family Residential	1,200.00	1,200.00
Amend Conditional Rezoning	1,200.00	1,200.00
Amend Master Plan or Planned Development	1,200.00	1,200.00
Conditional Use Permit	1,200.00	1,200.00
Resource Extraction	1,200.00	1,200.00
Special Use Permit	1,200.00	1,200.00
Amend Conditional Use or Special Use Permit	1,200.00	1,200.00
Chesapeake Bay Waiver - Major	1,200.00	1,200.00
Chesapeake Bay Waiver - Minor	35.00	35.00
Continuance fee for public hearings at applicant's request	600.00	600.00
Commission and Board Exceptions, Appeals and Miscellaneous Approvals	250.00	250.00
Comprehensive Plan Amendment	1,200.00	1,200.00
Site Development Plan Review		
Simplified Site Plan	150.00	150.00
Conceptual Plan/Pre-Application	0.00	0.00
Preliminary Site Plan	500.00	500.00
Final Site Plan	150.00	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	150.00	150.00
Board of Zoning Appeals	750.00	750.00
Zoning Confirmation/Interpretation Letter	100.00	100.00

Fees	Fiscal Year 2018-2019	Fiscal Year 2019-2020
PLANNING AND ZONING		
Wetlands	1,200.00	750.00
Subdivison Plat		
1-9 lots	150.00	150.00
10+ lots	200.00 plus 50.00 per lot	200.00 plus 50.00 per lot
Construction/Development Plan	500.00	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	175.00	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	250.00	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
PUBLIC UTILITIES		
Delinquency Fees		
Disconnect/Reconnect of Water Service	75.00	78.75
Administration Fee	25.00	26.25
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 Illegal Connect/Reconnection of Service	70.00	73.50
Theft, per day in addition to estimated fees	150.00	$300 first offense, $1,000 each subsequent offense
New Account Fees	30.00	31.50
Water Deposit	120.00	126.00
Sewer Deposit	90.00	94.50
Fire Hydrant Meter Deposit	1,000.00	1,050.00
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 420.00/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	34.80
1 inch	109.15	114.61
1 1/2 inch	123.44	129.61
2 inch	167.61	175.99
Fire Hydrant Meter Deposit	167.61	175.99
Consumption Charges (Rate per 1,000 Gallons):		
0-50,000 gal.	10.67	11.20
Over 50,000 gal.	9.45	9.92
Un-metered (Bi-monthly)	124.83	131.07
Residential Connection Fees		
5/8-3/4 inch	4,000.00	4,200.00
1 inch	10,000.00	10,500.00
1 1/2 inch	20,000.00	21,000.00
2 inch	32,000.00	33,600.00
Multi-Residential Facilities (Apartment, Condo, Duplex, etc.)		
Per EDU	4,000.00	4,200.00
Hotel, Motel, Hospital, etc.		
Per EDU	4,000.00	4,200.00
Commercial Connection Fees		
5/8-3/4 inch	6,000.00	6,300.00
1 inch	15,000.00	15,750.00
1 1/2 inch	30,000.00	31,500.00
2 inch	48,000.00	50,400.00
3 inch	90,000.00	94,500.00
4 inch	150,000.00	157,500.00
Fire Hydrant Meter Fee	64.00 plus usage	67.20 plus usage

Fees	Fiscal Year 2018-2019	Fiscal Year 2019-2020
PUBLIC UTILITIES		
Sewer:		
Residential Sewer Rate per 1,000 Gallons		
~~0-6,000 gals~~	~~6.34~~	~~6.34~~
0-15,000 gals.	6.66	6.99
15,001 and above	No Charge	No Charge
Un-metered (Bi-monthly)	63.77	66.96
Commercial Sewer Rate per 1,000 Gallons		
Hotel, Hospital, Restaurants, Shopping Centers, etc.	6.66	6.99
Industrial Facility Rate per 1,000 Gallons		
0-20,000 gals	6.66	6.99
20,001 and above	5.29	5.55
Residential Connection Fees		
5/8-3/4 inch	3,700.00	3,885.00
1 inch	9,300.00	9,765.00
1 1/2 inch	18,600.00	19,530.00
2 inch	29,800.00	31,290.00
Multi-Residential Facilities (Apartment, Condo, Duplex, etc.)		
Per EDU Plus Meter Fee	3,700.00	3,885.00
Hotel, Motel, Hospital, etc.		
Units divided by 5 then multiplied by the fee Plus Meter Fee.	3,700.00	3,885.00
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	5,880.00
1 inch	14,000.00	14,700.00
1 1/2 inch	28,000.00	29,400.00
2 inch	44,800.00	47,040.00
3 inch	84,000.00	88,200.00
4 inch	140,000.00	147,000.00
Food Service Establishment (FSE) Registration Fee	100.00	105.00
Food Service Reinspection Fee	70.00	73.50
PUBLIC WORKS		
Refuse Collector License Fee	100.00	100.00
SHERIFF		
Fingerprinting	10.00	10.00
Incident Reports	5.00	5.00
False Alarm Fee		
First False Alarm	0.00	0.00
Second False Alarm	0.00	0.00
Third False Alarm	50.00	50.00
Fourth False Alarm	75.00	75.00
Fifth and Subsequent False Alarms	150.00	150.00
STORMWATER		
Stormwater Management Fee	4.50 per month/ERU*	4.50 per month/ERU*
* ERU Impervious Area = 3,200 sq. ft.		
Erosion & Sediment Control Fees for Single Family Residential:		
Disturbed Areas (2,500 sq.ft. - 0.99 Acre (Agreement in lieu of E&SC Plan Permit)	150.00	150.00
Single Family Residential Inspections	300.00	300.00
Residential Erosion & Sediment Control and Stormwater Management Surety Bonds		
Disturbed Areas 2,500 - 10,000 sq. ft.	1,000.00	1,000.00
Disturbed Areas (10,000 sq. ft. - 0.49 Acres)	2,000.00	2,000.00
Disturbed Areas (0.50 Acres - 0.99 Acres)	3,000.00	3,000.00
Disturbed Areas greater than 1 acre	surety estimate worksheet required	surety estimate worksheet required
Commercial Erosion & Sediment Control and Stormwater Surety Bonds		
All cases ($2000 min.)	surety estimate worksheet required	surety estimate worksheet required
Erosion & Sediment Control Inspection Fees for Commercial/Non-Residential:		
Disturbed Areas (2,500 - 9,999 sq. ft.)	400.00	400.00
Disturbed Areas (10,000 sq. ft. - 0.49 Acres)	600.00	600.00
Disturbed Areas (0.50 Acres - 0.99 Acres)	800.00	800.00
Stormwater Infrastructure Inspection Fees:		
Multi-Family/Commercial/Industrial	Disturbed Area x 400.00/Acre (2,800.00 min/20,000.00 max - also encompasses public water and sewer inspections)	Disturbed Area x 420.00/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

Fees	Fiscal Year 2018-2019	Fiscal Year 2019-2020
STORMWATER		
VSMP Authority Permit Fees (Includes Plan Review, Admin., Stormwater Inspections, and State GP coverage, if applicable):		
General/Stormwater Management - Small Construction Activity/CBPA Land Disturbing Activity (not subject to GP coverage)/Land Clearing (Single-family detached residential structures within or outside a common plan of development or sale with land disturbance acreage less than 5 acres)	209.00	209.00
Chesapeake Bay Preservation Act Land Disturbing Activities greater than 2,500 sq. ft. and less than 1 Acre (not part of Common Plan, not subject to GP coverage)	290.00	290.00
Small Construction/Land Clearing (Areas within common plans of development or sale with land disturbances less than one acre, except for single family detached residential structures)	290.00	290.00
Small Construction/Land Clearing Activities (1.0 - 5.0 Acres)	2,700.00	2,700.00
Large Construction/Land Clearing Activities (5.0 - 10 Acres)	3,400.00	3,400.00
Large Construction/Land Clearing Activities (10.0 - 50.0 Acres)	4,500.00	4,500.00
Large Construction/Land Clearing (50.0 - 100 Acres)	6,100.00	6,100.00
Large Construction/Land Clearing Activities > 100 Acres	9,600.00	9,600.00
~~Stormwater Review for CBPA Compliance~~	~~0.00~~	~~0.00~~
Annual Permit Renewal Fees:		
General/Stormwater Management - Small Construction Activity/CBPA Land Disturbing Activity (not subject to GP coverage)/Land Clearing (Single-family detached residential structures within or outside a common plan of development or sale with land disturbance acreage less than 5 acres)	50.00	50.00
Land Disturbing Permit Maintenance for disturbance less than 1.0 Acre	50.00	50.00
Small Construction/Land Clearing Activities < 1.0 Acre (Common Plan o development except for single family detached residential structures)	50.00	50.00
Small Construction/Land Clearing Activities 1.0 Acre - 5.0 acres	400.00	400.00
Large Construction/Land Clearing Activities 5.0 Acres - 10.0 Acres	500.00	500.00
Large Construction/Land Clearing Activities 10.0 - 50.0 Acres	650.00	650.00
Large Construction/Land Clearing Activities 50.0 - 100.0 Acres	900.00	900.00
Large Construction/Land Clearing Activities > 100 Acres	1,400.00	1,400.00
General Permit Modification and Review Fees:		
General/Stormwater Management - Small Construction Activity/CBPA Land Disturbing Activity (not subject to GP coverage)/Land Clearing (Single-family detached residential structures within or outside a common plan of development or sale with land disturbance acreage less than 5 acres)	20.00	20.00
Small Construction/Land Clearing Activities < 1.0 Acre (includes Common Plan of Development except for single family detached residential structures)	20.00	20.00
Small Construction/Land Clearing Activities 1.0 Acre - 5.0 acres	200.00	200.00
Large Construction/Land Clearing Activities 5.0 Acres - 10.0 Acres	250.00	250.00
Large Construction/Land Clearing Activities 10.0 - 50.0 Acres	300.00	300.00
Large Construction/Land Clearing Activities 50.0 - 100.0 Acres	450.00	450.00
Large Construction/Land Clearing Activities > 100 Acres	700.00	700.00
Large Construction/Land Clearing Activities 50.0 - 100.0 Acres	450.00	450.00
Large Construction/Land Clearing Activities > 100 Acres	700.00	700.00
Miscellaneous Fees:		
Technology Fee	5% of all permit related fees	5% of all permit related fees
Commercial Re-inspection Fees (for failed inspections)	125.00	125.00
Residential Re-inspection Fees (for failed inspections)	50.00	50.00
Recordation fee for Declaration of Covenants and BMP Maintenance Documents (includes recordation plus convenience fee)		
1 to 10 pages	30.00	30.00
11 to 30 pages	45.00	45.00
31 or more pages	70.00	70.00
Storm Drain Medallions (each, includes one Liquid Nails)	3.00	5.00
County Land Disturbance Permit	0.00	0.00
TOURISM		
Guided Group Tours	$85 large bus/$45 small bus	$85 large bus/$45 small bus
Individual Guided Tours	5.00 (w/20.00 minimum)	5.00 (w/20.00 minimum)
Feature Box on Website Homepage	150.00 per month (3 month minimum)	N/A
~~Rack Card Design Fee~~	~~0.00~~	~~0.00~~
Restaurant Week	95.00	$95 early bird/$120 Reg.
Evening Mistletoe Market Booth Fee	75.00	$100 early bird/$125 Reg.
Parade Entry Fee	20.00	$25/$50 Car Clubs
Visitor Center Panel	100.00	100.00

Fees	Fiscal Year 2018-2019	Fiscal Year 2019-2020
TREASURER		
Return checks	50.00	50.00
Certified Mail Fees	6.73	6.80
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

POLICY PURPOSE

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

1.01 Policy Goals

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

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

1.02 Policy Implementation and Coordination

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

1.03 Review and Revision

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

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.

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.

3.07 Maintenance of Capital Assets

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

3.08 Fund Balance Levels

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

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

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

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

3.09 Funding Flow

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

CAPITAL IMPROVEMENT PLANNING

4.01 Capital Improvement Plan

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

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

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

4.02 Pay-As-You-Go Capital Improvement Funding

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

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

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.

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 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.	**4%**
Debt as a Percentage of General Government Expenditures 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	**12%**

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.

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.

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:

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

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.

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

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,

comprehensive, and accurate financial information. The County is committed to meeting secondary market disclosure requirements on a timely and comprehensive basis.

DEBT POST-ISSUANCE COMPLIANCE

6.01 Purpose

This Post-Issuance Compliance Policy is designed to monitor the post-issuance compliance of tax-favored obligations* (the "Obligations") issued by the County of Isle of Wight, Virginia (the "County") and the use of the property financed or refinanced thereby (the "Financed Property") with (a) the applicable provisions of the Internal Revenue Code of 1986, as amended (the "Code"), and the regulations promulgated thereunder (the "Treasury Regulations") and (b) certain securities law-related contractual obligations of the County to make continuing disclosure (the "Continuing Disclosure Requirements").

This Policy documents existing practices and describes various procedures and systems designed to identify on a timely basis facts relevant to demonstrating compliance with the post-issuance requirements so that the Obligations will maintain their federal tax status and the County will continue to be able to contract with investment banking firms to underwrite its Obligations. The County recognizes that compliance with applicable provisions of the Code and Treasury Regulations and the Continuing Disclosure Requirements is an on-going process, necessary during the entire term of the Obligations and beyond, and is an integral component of the County's debt management. Accordingly, the analysis of those facts and implementation of this Policy will require on-going monitoring, and may entail consultation by the County's Department of Finance staff (the "Finance Staff") with the County's bond counsel and financial advisor beyond the scope of their initial engagements with respect to the issuance of particular Obligations.

This Policy also sets forth procedures for ensuring and documenting the County's compliance with the other financial covenants contained in the documents pursuant to which the County issues and sells its Obligations.

The specific post-issuance compliance procedures addressed in this Policy are not intended to be exhaustive, and additional procedures may be identified in or added by the indentures, loan or financing agreements and Continuing Disclosure Agreements entered into by the County or the non-arbitrage certificate, federal tax compliance agreement or similar document prepared for each separate issue of Obligations (a "Tax Certificate") or by Finance Staff in consultation with the County's bond counsel and financial advisor.

* For purposes of the Policy, tax-favored obligations shall include (a) obligations the interest on which is excludable from gross income for federal income tax purposes pursuant to Code Section 103, and (b) obligations the interest on which is not excludable from gross income for federal income tax purposes, but which the Code otherwise requires to satisfy requirements applicable to tax-exempt obligations. Examples of obligations described in clause (b) include "Build America Bonds" issued under Code Section 54AA and obligations issued to "conduit issuers" of Obligations for the County's benefit, such as the Virginia Resources Authority, the Virginia Public School Authority and the Industrial Development Authority of the County of Isle of Wight.

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.

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

(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

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.

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."

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;

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.

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

- 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?

  - 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?

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

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.

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:_____.

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:_____

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.

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:_____.

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:_____

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.

ATTACHMENT D

CONTINUING DISCLOSURE CHECKLIST

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

Disclosure Requirements	Document Reference	Reporting Deadline	Affected Obligations	Responsible Party
(c) Event Disclosures for Obligations issued after December 1, 2010	Continuing Disclosure Agreement	Timely after becoming aware, not less than 10 business days		
(i) principal and interest payment delinquencies				
(ii) non-payment related defaults, *if material*				
(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, *if material*				
(viii) bond calls				
(ix) defeasances				
(x) release, substitution or sale of property securing repayment of the securities, *if material*				
(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, *if material*				
(xiv) appointment of a successor or additional trustee or the change of name of a trustee, *if material*				
2. Voluntary Disclosure of any facts related to the County or outstanding Obligations	N/A			

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

UTILITY FUND FINANCIAL POLICIES

7.01 Independence

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

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

7.02 Unrestricted Cash and Long Term Investments Balance

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

7.03 Amortization

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

7.04 Debt Service Coverage Ratio

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

7.05 Asset Replacement and System Extension

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

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.

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.

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.

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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.

Local Roots, Global Reach

ISLE OF WIGHT
COUNTY, VIRGINIA

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ISLE OF WIGHT COUNTY, VIRGINIA

LOCAL ROOTS, GLOBAL REACH

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