

ADOPTED OPERATING & CAPITAL BUDGETS

Local Roots, Global Reach

ISLE OF WIGHT COUNTY, VIRGINIA

FOR THE PERIOD

JULY 1, 2022 – JUNE 30, 2023





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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 01, 2021

Christopher P. Morrill

Executive Director

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
 - Community Profile
 - Statistical Information
- III. **Budget Document Overview** - includes general and high level information to address:
 - 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
 - Personnel Summary
 - Debt Service Detail
 - Fund Balance Detail
 - 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.
 - Capital Improvements Plan (CIP)
 - Financial Policies
 - Budget Adoption Ordinance
 - Tax Rate Ordinance
 - Fee Schedule
 - Glossary of Terms

Isle of Wight County, VA
FY 2022-23 Operating & Capital Budget

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COUNTY ADMINISTRATOR'S MESSAGE



The Honorable Board of Supervisors
Isle of Wight County, Virginia

Honorable Members of the Board:

I am pleased to submit the FY 2022-23 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 by providing cost efficient and effective public services. 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 2022-23 budget is notable for the fact that for the ninth year in a row, there will be **no** change in the real estate tax rate of \$.85. The personal property tax rate has been reduced from \$4.50 to \$3.90. One penny of real estate tax is expected to generate **\$504,900**.

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 **\$88,979,159**. The largest source of these funds is from General Property taxes (\$65.5 million) or 74% of the budget. The largest uses of County funds are for Education (\$25.5 million, 29%), Public Safety (\$13.5 million, 15%), and Debt Service (\$12.8 million, 14%). Our goals include diversifying our revenue sources to become less dependent on property taxes and reducing debt service as a percentage of our expenditures.

Revenue Highlights

Real Property Taxes – Housing starts continued to increase in 2021 (18% from the previous year) but at a slower rate. There were 312 housing starts in 2021 compared to 265 in 2020 which is the largest number of housing starts in the past six years. In 2021, 86% of all housing starts occurred in the northern end of the county, 61% in the Newport District and 25% in the Town of Smithfield. Commercial development and construction were basically non-existent in FY21 and represented only 2% of the total new construction assessments. A 2.5% change in assessments is forecast for FY 23 with total value of \$4,987,000,000 and revenue of \$41,420,000 based on the current tax rate of \$.85 and a collection rate of 98%.

Personal Property – Motor Vehicles – The value of used motor vehicles continued to grow by almost 59% in 2021 relative to 2020 according to J.D. Power. In response to the large increase in values, the Board of Supervisors proactively voted to reduce the personal property tax rate from \$4.50 to \$3.90 in March. The Car Tax Relief percentage is also reduced from 40% to 35%. A 49% growth is forecast for FY 23 with revenue of \$14,625,000.

Machinery & Tools Tax – The Machinery and Tools category has experienced volatility during the past three years. An increase of 2.4% over current revenues for the M&T tax is expected to generate revenue of \$5,145,000.

Sales & Use Tax – The U.S. Supreme Court Case of *South Dakota v. Wayfair* ruled that states may charge sales tax on purchases made from out-of-state sellers. The 2019 Virginia General Assembly adopted legislation enabling the Commonwealth to collect sales tax on out-of-state sellers. This has resulted in an increase in sales tax to the state and localities. Online sales tax now represents nearly 35% of all retail sales for Isle of Wight County. An increase of 19% is forecast compared to last year. For the previous two years, the median change is 17%. This year's revenue forecast of \$4,000,000 is an increase of 23% over the FY22 budget.

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. It is anticipated that the assessments will decrease 16.7% in the next fiscal year which will result in revenue of \$1,402,000.

Recordation and Wills Tax – The tax on recordation of real property has followed the real estate market and continued to increase over the last several years. After collecting \$906,000 in FY21, we are on pace to collect \$900,000 in FY22. I am projecting \$850,000 for FY23 which is an increase of \$100,000 over last year's budgeted amount.

Building Permits – Building permit fee revenue reflects the increase in housing starts throughout the County. \$562,000 was received in FY21 and we expect to collect more than \$550,000 in FY22. I am estimating \$550,000 in FY23 which is an increase of \$50,000 over last year.

Utilities Fund – After 2 years of no increase in water and sewer rates, a 56-cent increase in the price/1000 gallons of water is proposed. This will result in a monthly increase of \$2.80 or 3.9% for the typical customer who uses 5000 gals/month. An increase in the water and sewer connection fees is also proposed. The water connection fee is proposed to increase from \$4,000 to \$4,500 and the sewer connection fee is proposed to increase from \$3,700 back to \$4,000. The sewer connection fee was reduced from \$4,000 to \$3,700 in 2015. These fees have not increased in at least 10 years.

Expenditure Highlights

Impacts from COVID-19 Pandemic – We will receive the remaining installment of the \$7.2 million grant from The American Rescue Plan in June. Funds from the Rescue Plan have been designated mostly for utility projects (\$4.8 million) related to Hardy Elementary School and Broadband expansion (\$2.4 million).

Public Schools – A decrease of \$1,439,365 is proposed in local funds for the Isle of Wight County Public Schools. The decrease in local funds is due to anticipated increases in State funds that will reduce reliance on local taxes. After adoption of the budget, the Board of Supervisors restored \$760,000 to the school budget and set aside \$812,507 in a special contingency fund for future consideration. \$715,830 is 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 financing 9 new vehicles. Four additional patrol positions for the Sheriff's department are proposed at this time, one of which we expect will be paid for by the Compensation Board. Two of the positions are proposed to be filled in July and two in January to lessen the impact on the budget.

Fire and Rescue Response – In previous years, emergency volunteer responders who lived in Isle of Wight County could receive a tax credit for one vehicle up to \$500. In FY21, approximately \$62,000 in relief was provided to 200 individuals. The median tax credit was \$342. A revised program is being proposed for FY23 which will provide all volunteer responders regardless of where they live or the value of their vehicle with tax relief in the amount of \$350. The total amount of this proposal is \$115,000.

Public Works – The bulk of the increase in Public Works is a result of a \$4 increase in tipping fees by SPSA and an estimated increase of 400 tons of solid waste.

Debt Service – Older debt service payments reached their peak in FY20 and will continue to decline. Bonds totaling \$18.5 million were issued in February 2022 to fund the remainder of Hardy Elementary School, the replacement of Fire and Rescue equipment and other County projects. Our total debt Service budget for the General Fund in FY23 will be \$12.8 million. \$7.6 million of the payments will be for principal.

Personnel

Isle of Wight County competes for employees across the Hampton Roads region. We have completed a new compensation study to determine how we compare with peer localities and the average increase is 6.5% for the General Fund and 9.6% for Public Safety. To maintain our competitiveness, I have also included a 4% general wage increase.

The County Health Plan experienced another good year with a 6.2% increase in rates after two years of no rate increases. We are continuing the same County/Employee cost sharing plan for health insurance established in FY20.

We are also continuing the High Deductible Health Plan (with Health Savings Account) which was added last year. This plan has the potential to provide savings for employees and the County.

Fleet Upgrades

In addition to new vehicles for the Sheriff's department, a total of 2 other vehicles are proposed to replace aging or high mileage vehicles in the following departments: Public Works and Community Development.

Capital Budget

Consistent with the Board's adoption of the FY23-32 Capital Improvements Program, a Capital Budget of \$32.9 million is included to move various capital projects forward. Significant capital expenditures include additional funds for the replacement of Hardy Elementary School (\$12 million), replacement of an engine, tanker, and SCBA system (\$2.6 million), Water line and Water tank projects (\$5.5 million), and various Transportation projects (\$11.2 million)

The Capital Budget is fully funded with existing bonds, ARPA funds, and grants.

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, Teresa Morgan, and Marina Hitchings for organizing the budget requests and preparing countless budget scenarios. This has truly been a team effort.

Sincerely,



Randy Keaton
County Administrator



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COUNTY ORGANIZATION AND INFORMATION



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FY 2022-23 BOARD OF SUPERVISORS

DISTRICT 3

CHAIRMAN



Rudolph Jefferson
Hardy District
End of Term: 12-31-2025
rudolph.jefferson@isleofwightus.net

DISTRICT 5



Don G. Rosie, II
Carrsville District
End of Term: 12-31-2025
drosie@isleofwightus.net

DISTRICT 2

VICE-CHAIRMAN

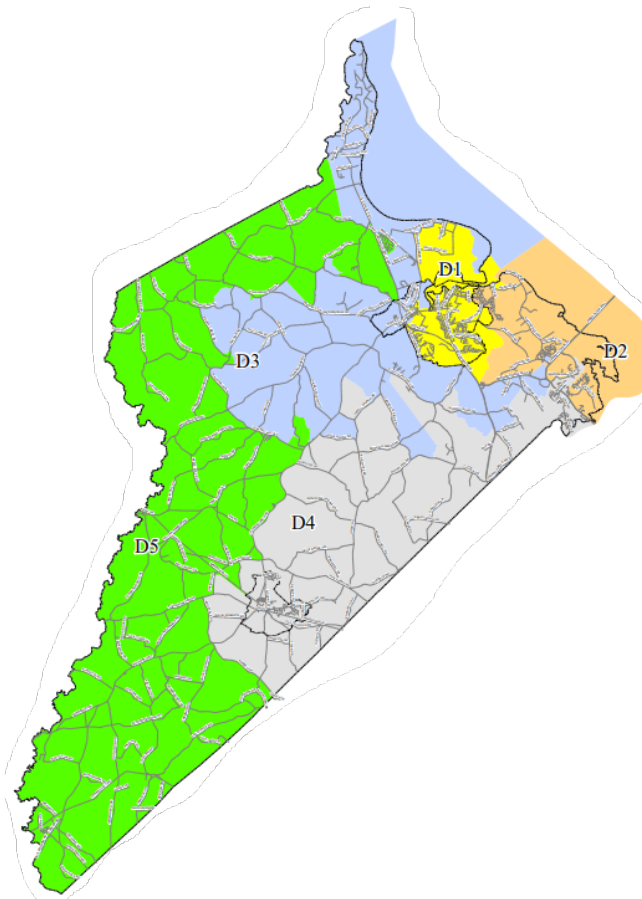


William M. McCarty Sr.
Newport District
End of Term: 12-31-2023
wmccarty@isleofwightus.net

DISTRICT 4



Joel C. Acree
Windsor District
End of Term: 12-31-2023
jacree@isleofwightus.net



DISTRICT 1



Richard L. Grice
Smithfield District
End of Term: 12-31-2023
rgrice@isleofwightus.net



"To sustain isle of wight county's stature as a community of CHOICE for people, families and businesses alike while preserving and protecting our rural heritage, our bountiful mix of natural resources and our natural beauty for present and future generations."- Values Statement

COUNTY ORGANIZATION

COUNTY OFFICIALS

CONSTITUTIONAL OFFICERS

Georgette C. Phillips, Commonwealth's Attorney

Gerald H. Gwaltney, Commissioner of the Revenue

Katherine "Kathy" Torrence, Clerk of Circuit Court

James R. Clarke, Jr., Sheriff

Judith C. Wells, Treasurer

Elected as set forth in the Virginia State Constitution

ADMINISTRATIVE OFFICERS

Randy R. Keaton, County Administrator*

Donald T. Robertson, Assistant County Administrator

Stephanie M. Humphries, Chief Financial Officer

Robert W. Jones, Jr., County Attorney*

Carey Storm, Clerk to the Board of Supervisors

**Serve at the pleasure of the Board of Supervisors*

OTHER BOARDS AND COMMISSIONS

Elected

Isle of Wight County School Board

Appointed

Social Services Board

Economic Development Commission

Advisory Boards & Committees

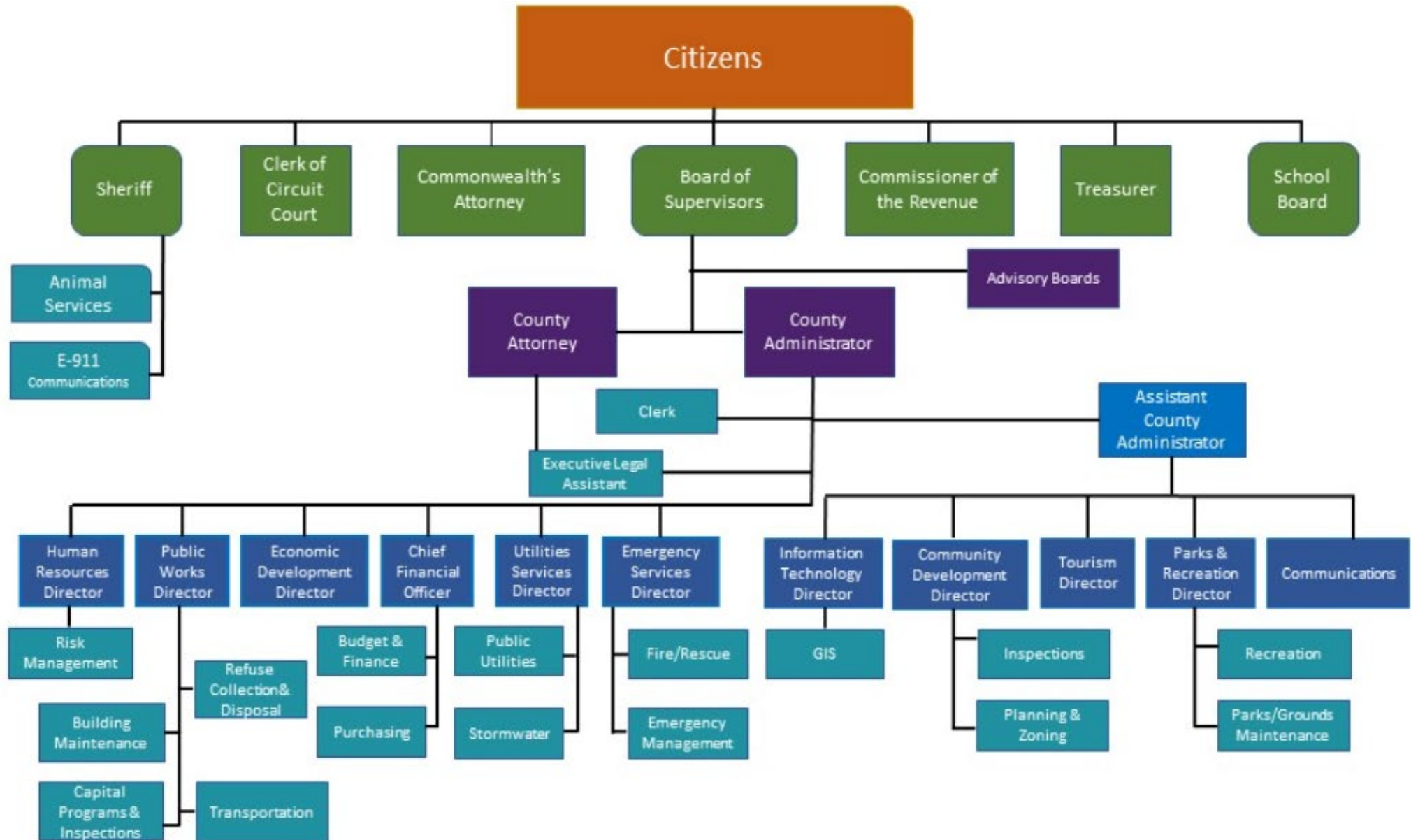
E911 Advisory Board

Planning Board

Fair Committee



FY 2022-23 COUNTY ORGANIZATION CHART





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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.

Motto

A Community of CHOICE that CARES

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.





STRATEGIC DIRECTION: EFFECTIVE GOVERNANCE AND COMMUNITY PARTNERSHIPS

- Develop, in partnership with county administration, an employee staffing plan that reflects the county's fiscal and public service priorities.
- Conduct, in partnership with the county administration, an efficiency and effectiveness audit of county sponsored programs and public service priorities.
- Develop a memorandum of understanding with the School Board that stipulates the county's financial commitment to public education, on a fiscal year basis, the School Board can rely upon when developing the county school system budget.
- Initiate discussions with the School Board and county school system staff to secure agreement to share costs and responsibilities where practical and when county cost savings can be realized. The range of programs and services amenable to possible collaboration include the purchase of supplies and equipment, vehicle procurement and maintenance, maintenance of the school system's physical plant and assets, as well as financial management, insurance, legal and information technology services.
- Update the Citizen's Guide to County Government; put it on the County's website and share it with government and social studies classes throughout the County School System.
- Continue efforts focused on securing citizen feedback regarding County services and programs.
- Sponsor a media roundtable focused on County programs and services.
- Commit to Isle of Wight County's involvement in any discussions/studies involving the Chowan River Basin.
- Continue discussions with Southampton County and the City of Franklin regarding the feasibility of a regional airport authority.
- Review and refine the revenue sharing agreement involving the County and the City of Franklin.
- In partnership with Southampton County and the City of Franklin, explore the feasibility of a regional water supply plan.
- Continue to be active with Virginia Association of Counties (VACo) and encourage all members of the Board of Supervisors to participate in the VA Co and VA Tech sponsored Certified County Supervisor Program.



STRATEGIC DIRECTION: ECONOMIC WELL-BEING AND QUALITY OF LIFE

- Refine and bring to fruition the Shirley T. Holland Intermodal Park including a work force center.
- Enhance and expand the county's tourism program.
- Develop and adopt a Utilities Plan for the County.

STRATEGIC DIRECTION: MANAGING GROWTH AND CHANGE

- Establish a long-term funding strategy for the Isle of Wight County Purchase of Development Rights (PDR) Program and link with the County's Purchase of Agricultural Conservation Easement (PACE) Program.
- Initiate a master plan process for the Route 460 corridor.
- Develop a storm water strategy with the aid of a consultant for the County's Development Service Districts (DSD).
- Determine the feasibility of developing and delivering water on a county-wide basis.
- Collaborate with the Isle of Wight Planning Commission regarding the review of the County's Comprehensive Plan.
- Identify local funding sources for road construction and road maintenance. Examine the benefits of a long-term conservation strategy for the County.

STRATEGIC DIRECTION: MANAGING GROWTH AND CHANGE

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



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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 271 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.

Isle of Wight County Motto- "A Community of CHOICE that CARES".

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

Windsor Castle Park

Located right in downtown Smithfield, this gorgeous riverside park features 4+ miles of a woodland trail system, picnic areas, a dog park, a state-of-the-art kayak and canoe launch, a Children's Natural Playscape playground, fishing pier, scenic overlooks and the Windsor Castle Historic Site. Windsor Castle Park is listed on the Virginia Birding and Wildlife Trail.



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.



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.



Heritage Park

Home to the annual County Fair, Heritage Park, historic re-enactments, and will also be home to an ATV Trail that is currently under construction. Consisting of 269 acres, the property also provides a location for other events such as concerts, fireworks displays, rodeos, demolition derbies, and Truck and Tractor Pulls.



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.



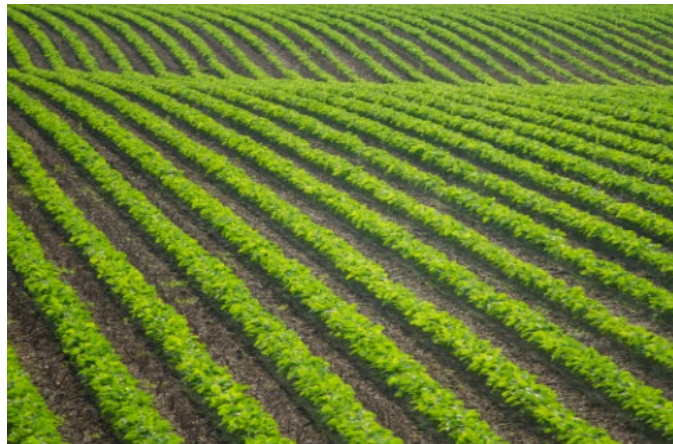
Boykins Tavern Museum

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.



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 hayride, touch the soft wool of an alpaca, or simply enjoy the natural beauty of the rural setting.



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.



Historic Main Street

Smithfield is a small town with lots of heart and so much to love...the ham that made Smithfield famous; the picturesque Main Street with shops you just can't pass up; historic architecture from Colonial to Victorian gingerbread and from Federal to Gothic cottages (and the history to go along with them!); and impressive array of mouth-watering restaurants; a vibrant arts and cultural scene; handcrafted local wine, brew and spirits; boutique accommodations to write home about; a waterfront vantage point; stunningly beautiful pastoral landscapes and the gracious charm and Southern hospitality of its locals.





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ISLE OF WIGHT COUNTY STATISTICAL INFORMATION

Background

The information provided in this section has been collected from the Virginia Employment Commission Labor Market Information, and it provides an overview of the Isle of Wight County to accompany the overall budget information provided in this document. This section is broken down into three segments: demographic trends, economic profile and education statistics.

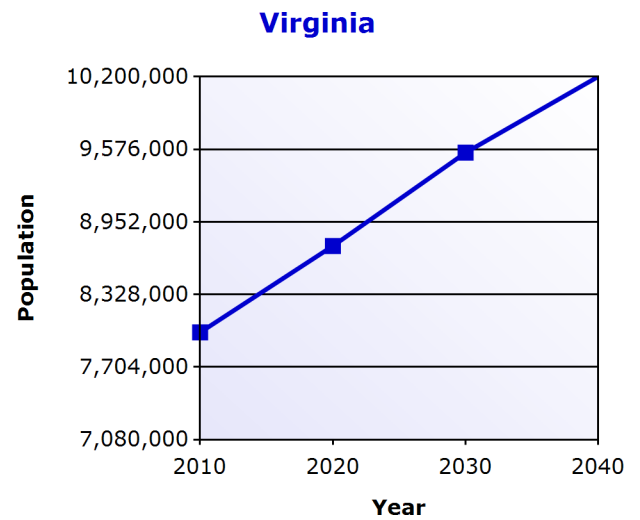
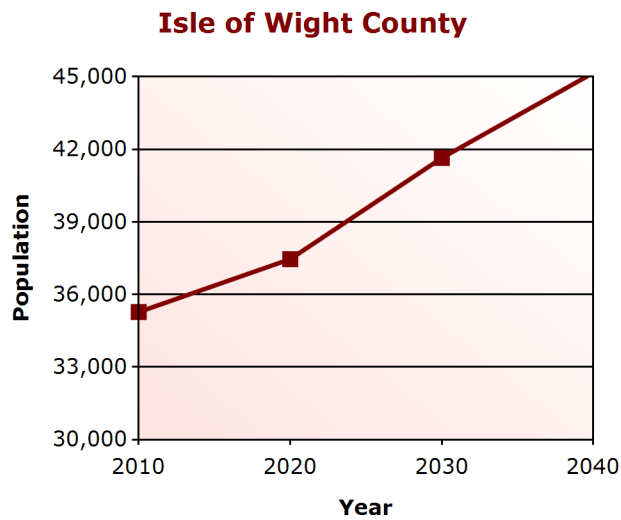
Demographic Profile

This Demographic Profile provides an in-depth analysis of the population in Isle of Wight County. Most of the data is produced by the U.S. Census Bureau.

Population by Age

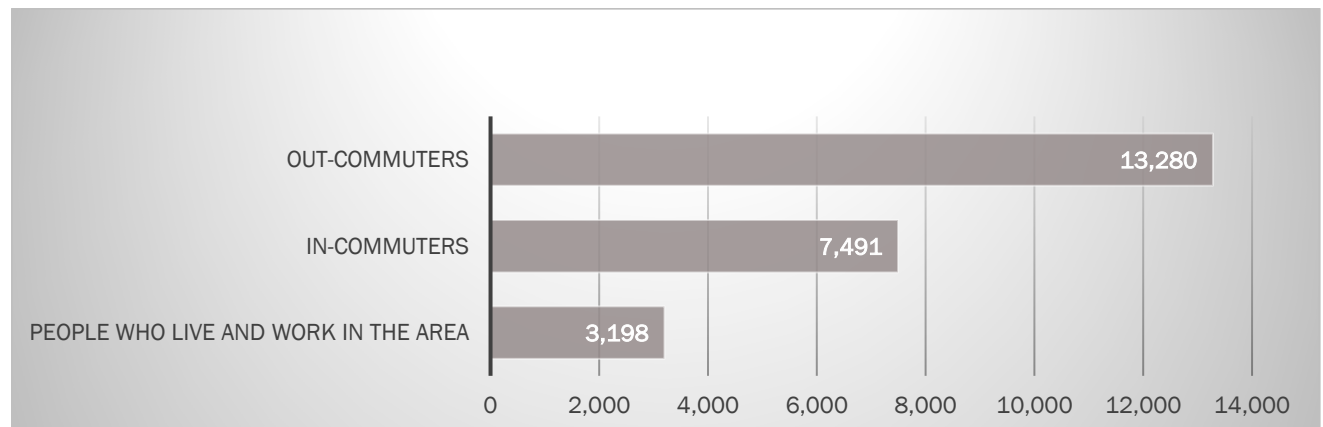
	Isle of Wight County	Virginia	United States
Under 5 years	1,849	509,625	20,201,362
5 to 9 years	2,191	511,849	20,348,657
10 to 14 years	2,404	511,246	20,677,194
15 to 19 years	2,389	550,965	22,040,343
20 to 24 years	1,611	572,091	21,585,999
25 to 29 years	1,623	564,342	21,101,849
30 to 34 years	1,684	526,077	19,962,099
35 to 39 years	2,053	540,063	20,179,642
40 to 44 years	2,498	568,865	20,890,964
45 to 49 years	3,342	621,155	22,708,591
50 to 54 years	3,280	592,845	22,298,125
55 to 59 years	2,798	512,595	19,664,805
60 to 64 years	2,383	442,369	16,817,924
65 to 69 years	1,821	320,302	12,435,263
70 to 74 years	1,259	229,502	9,278,166
75 to 79 years	903	173,929	7,317,795
80 to 84 years	634	130,801	5,743,327
85 years and over	548	122,403	5,493,433
	35,270	8,001,024	308,745,538

Population Change



	Isle of Wight County	% Change	Virginia	% Change
2000	29,728		7,079,030	
2010	35,270	18.64%	8,001,024	13.02%
2020	37,459	6.21%	8,744,273	9.29%
2030	41,640	11.16%	9,546,958	9.18%
2040	45,161	8.46%	10,201,530	6.86%

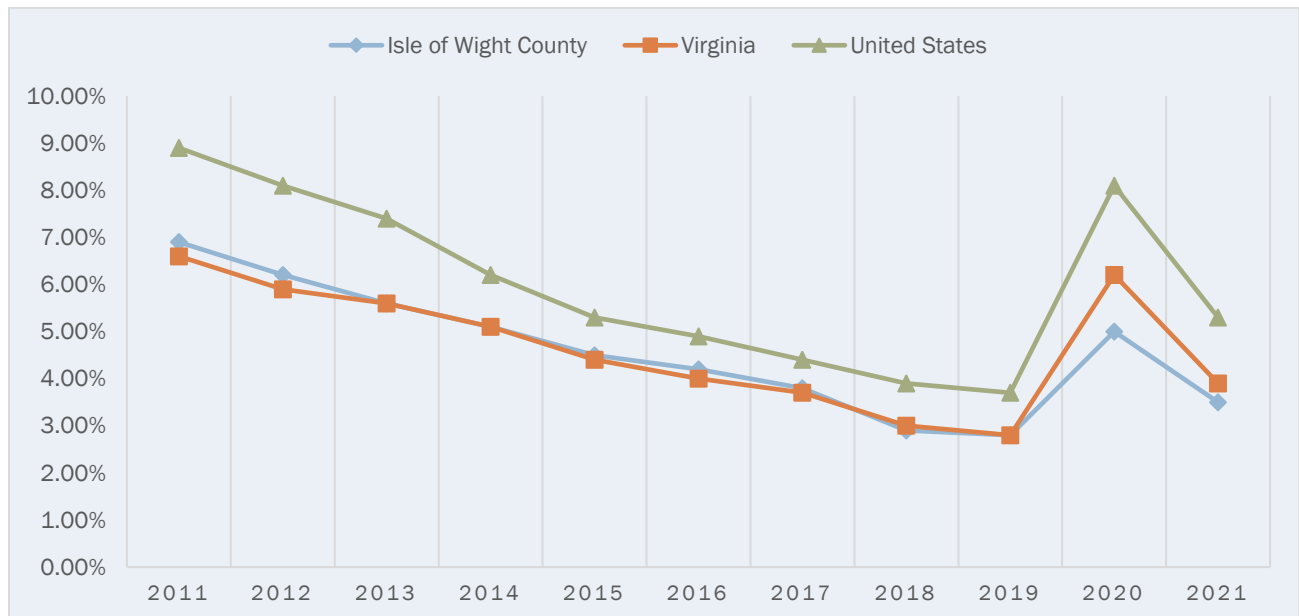
Commuting Patterns



Economic Profile

The Economic Profile of Isle of Wight County consists primarily of data produced by the Virginia Employment Commission, U.S. Census Bureau, and the Bureau of Labor Statistics.

Unemployment Rates Trends



	Isle of Wight County	Virginia	United States
2011	6.90%	6.60%	8.90%
2012	6.20%	5.90%	8.10%
2013	5.60%	5.60%	7.40%
2014	5.10%	5.10%	6.20%
2015	4.50%	4.40%	5.30%
2016	4.20%	4.00%	4.90%
2017	3.80%	3.70%	4.40%
2018	2.90%	3.00%	3.90%
2019	2.80%	2.80%	3.70%
2020	5.00%	6.20%	8.10%
2021	3.50%	3.90%	5.30%

STATISTICAL INFORMATION

Continued

Principle Employers

- | | |
|---------------------------------------|---|
| 1. Smithfield Fresh Meats Corporation | 11. Kroger |
| 2. Isle of Wight County School Board | 12. Riverside Regional Medical Center |
| 3. Green Mountain Coffee Roa Inc | 13. Town of Smithfield |
| 4. County of Isle of Wight | 14. Isle of Wight Academy |
| 5. Smithfield Support Services Corp | 15. Packers Sanitation Service Inc |
| 6. International Paper Company | 16. Smithfield Station |
| 7. Food Lion | 17. Smithfield Packaged Meats Sales Cor |
| 8. Cost Plus Inc | 18. Smithfield Foods |
| 9. C R England Inc | 19. Peninsula Metropolitan YMCA |
| 10. Tak Investments Holding LLC | 20. Southeast Service Corporation |

Employment by Industry

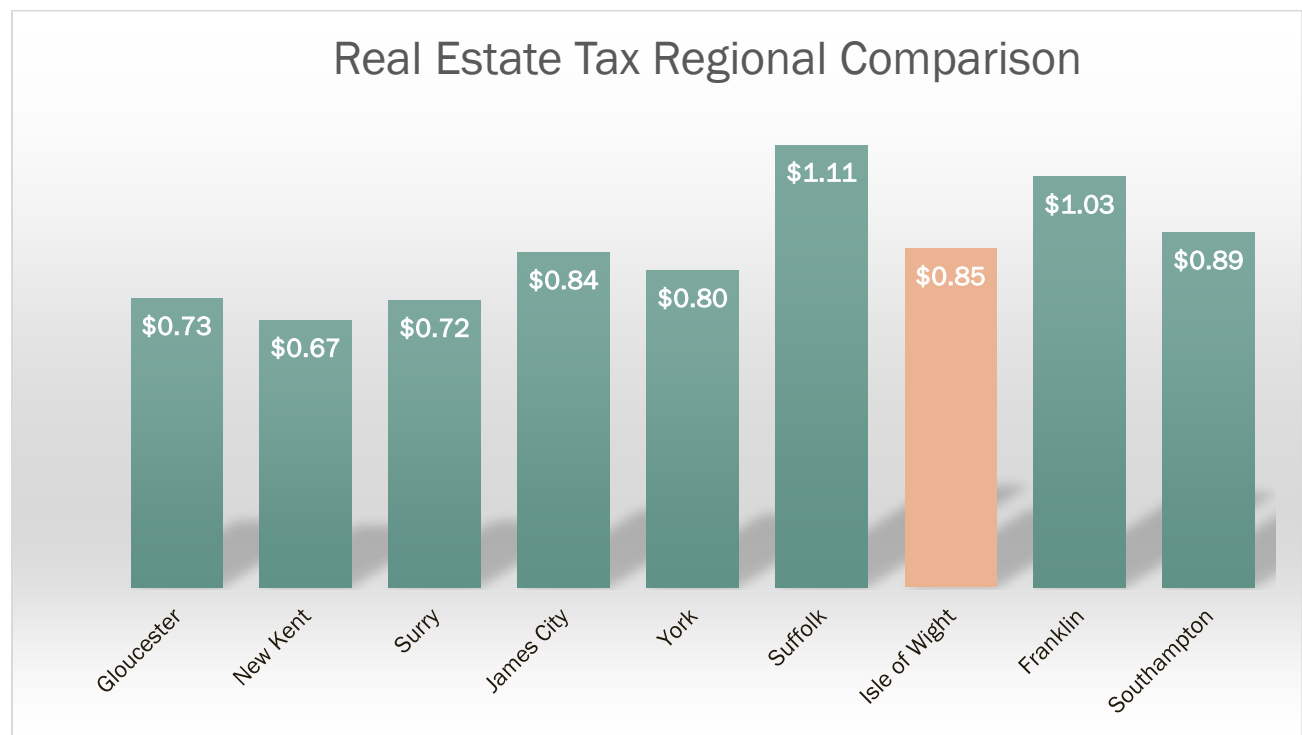
	<u>Employees</u>	<u>%</u>
Agriculture, Forestry, Fishing & Hunting	226	2.19%
Construction	493	4.77%
Manufacturing	2,697	26.08%
Wholesale Trade	210	2.03%
Retail Trade	1,035	10.01%
Transportation and Warehousing	425	4.11%
Information	34	0.33%
Finance & Insurance	182	1.76%
Real Estate and Rental and Leasing	83	0.80%
Professional, Scientific and Technical Services	312	3.02%
Management of Companies and Enterprises	435	4.21%
Admin and Support and Waste Management	511	4.94%
Health Care and Social Assistance	660	6.38%
Arts, Entertainment and Recreation	141	1.36%
Accommodation & Food Services	1,010	9.77%
Other Services (except Public Administration)	337	3.26%
Federal Government	76	0.74%
State Government	75	0.73%
Local Government	1,354	13.09%
Unclassified	44	0.43%

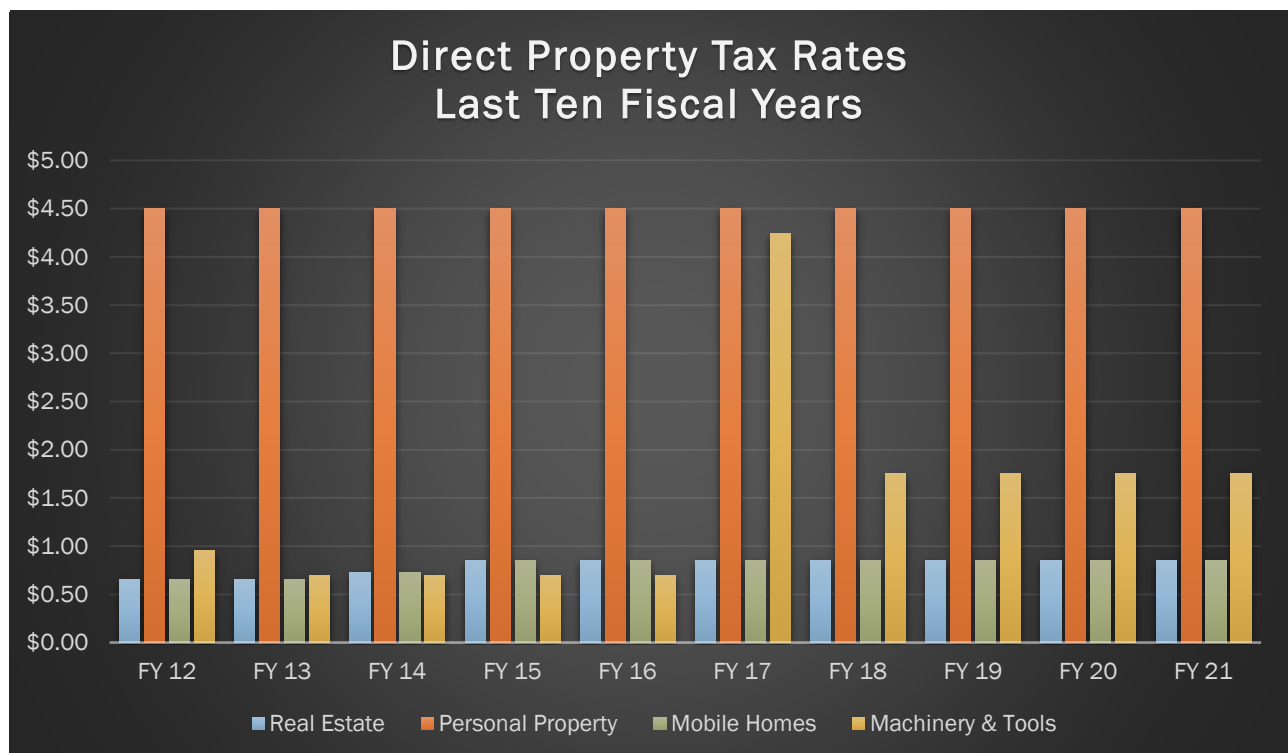
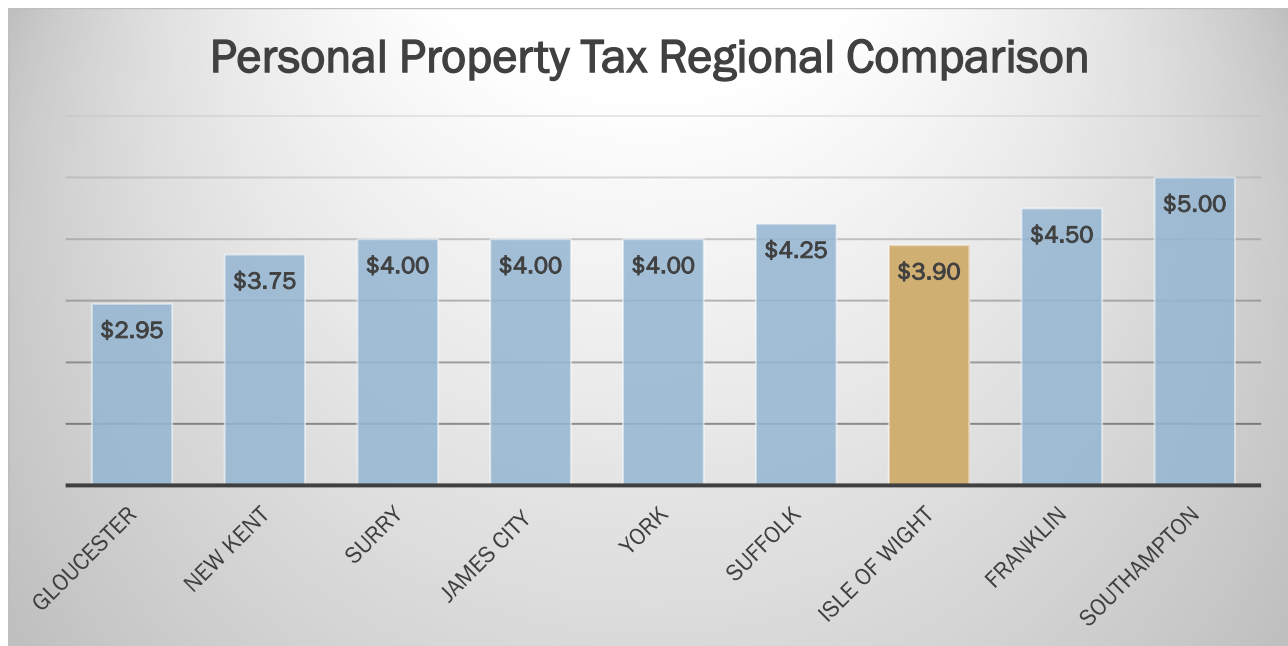
STATISTICAL INFORMATION

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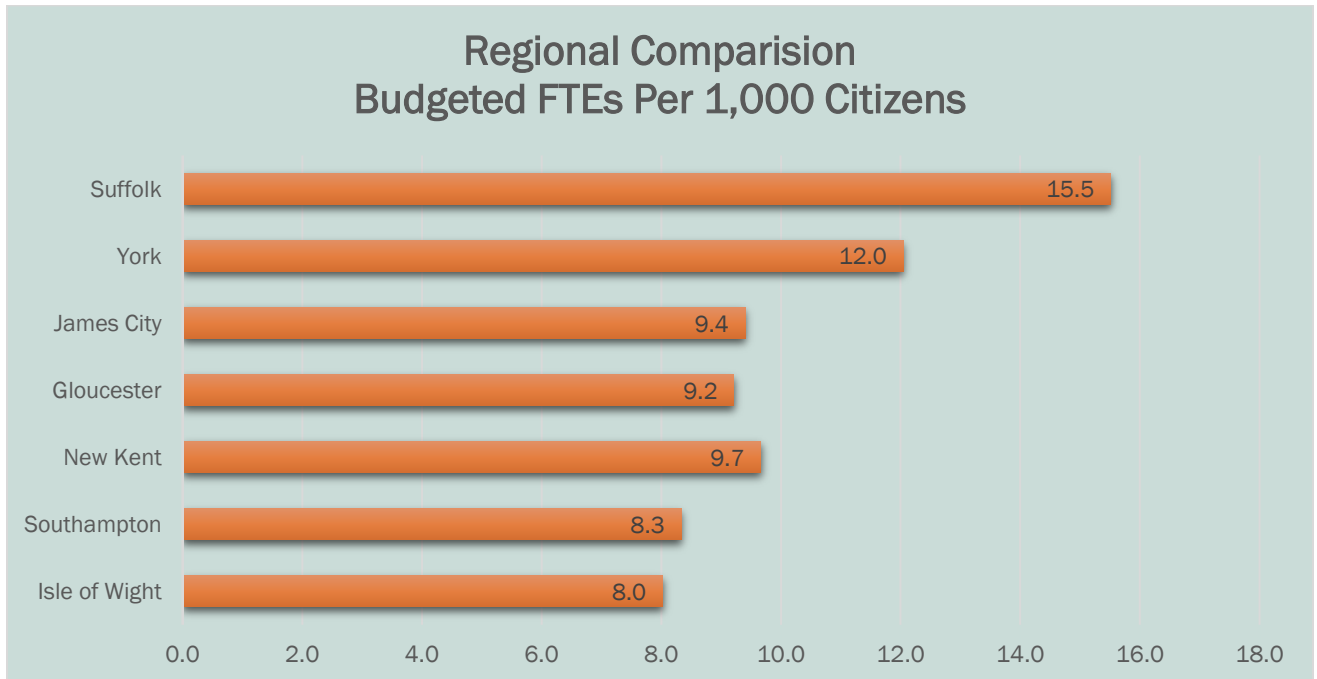
Principal Real Estate Taxpayers

	<u>Assessed Value</u>	<u>Percent of Total Assessed Value</u>
International Paper	\$94,187,900	1.87%
Vereit real Estate LP	\$71,821,800	1.42%
Smithfield Farmland Corp	\$29,296,300	0.58%
Smithfield Foods Inc	\$16,106,700	0.32%
Eagle Harbor Apartments, LP	\$26,000,000	0.52%
Eagle Harbor West LLC	\$27,000,000	0.54%
Green Mountain Coffee Roasters	\$19,611,300	0.39%
Eagle Harbor Apartments II, LP	\$17,000,000	0.34%
LDI Virginia LLC	\$15,152,400	0.30%
Sentara Healthcare	\$14,786,800	0.29%

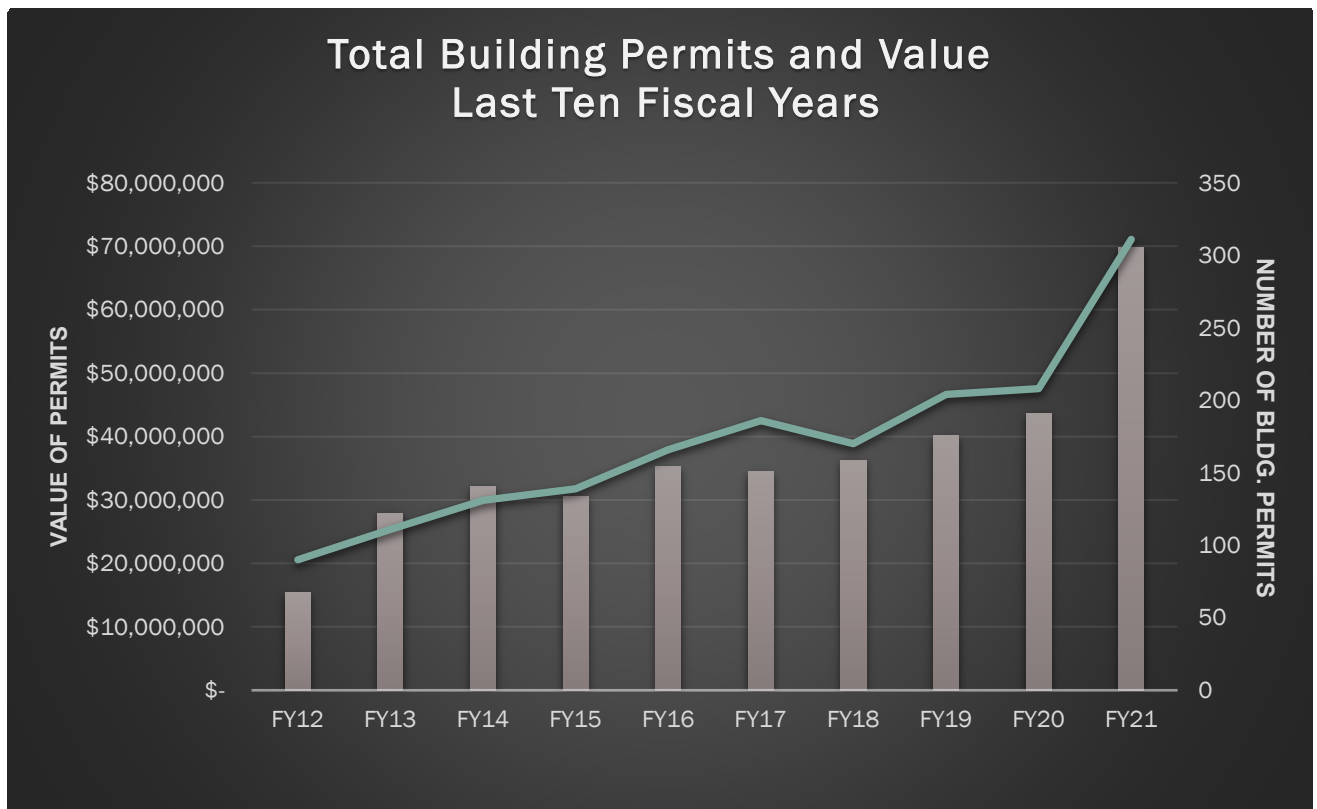




Source: Annual Comprehensive Financial Report, FY 2021

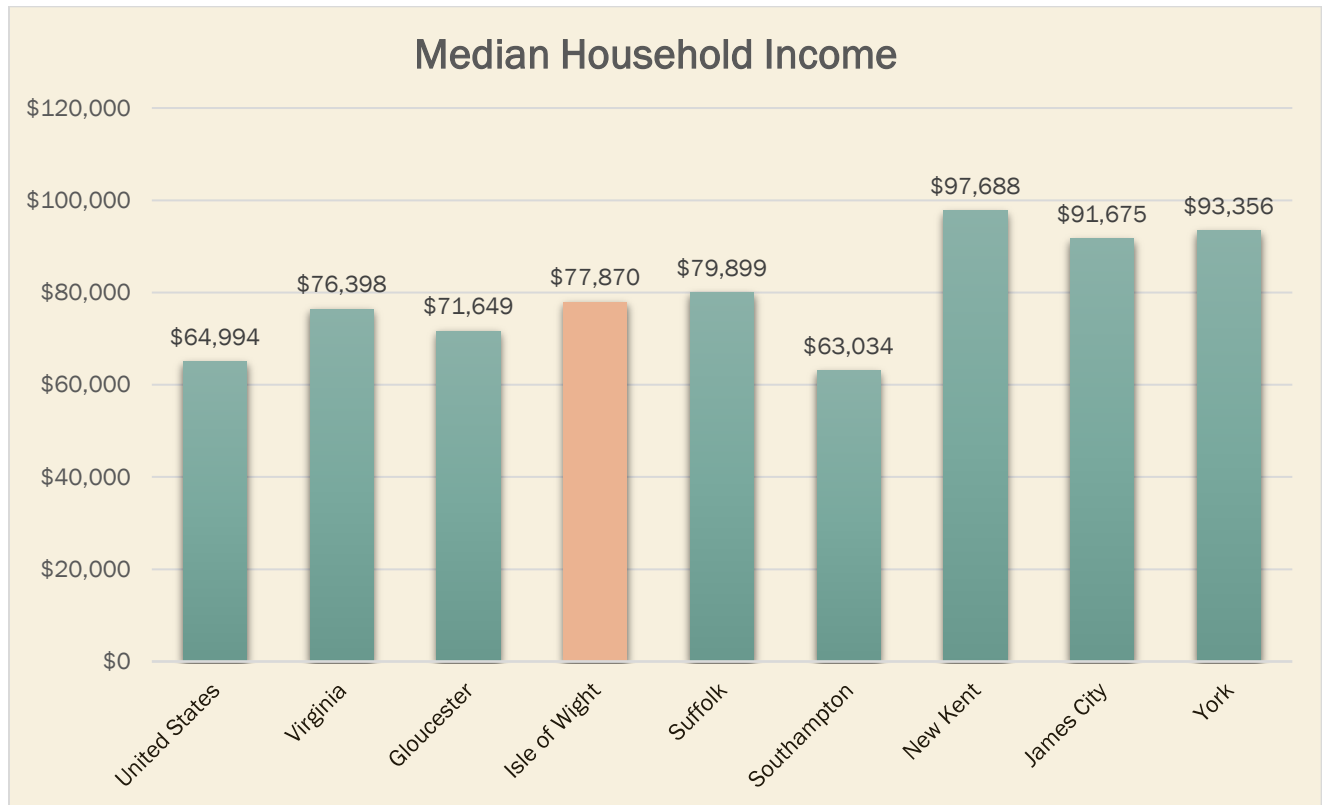


Source: U.S Census Bureau- July 1, 2021 Population Estimates
Operating Budgets - Gloucester, Isle of Wight, James City County, York and Suffolk



STATISTICAL INFORMATION

Continued



Source: U.S. Census Bureau, Median Household Income (in 2020 dollars), 5 Year Estimates

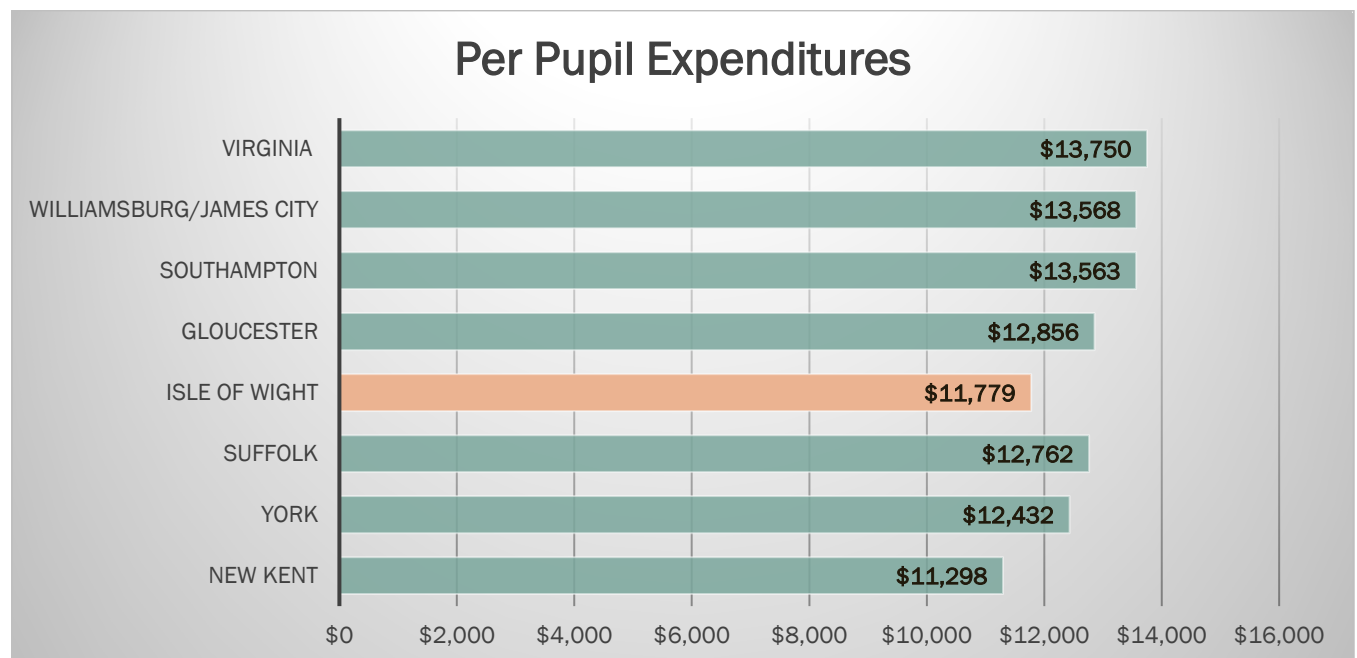
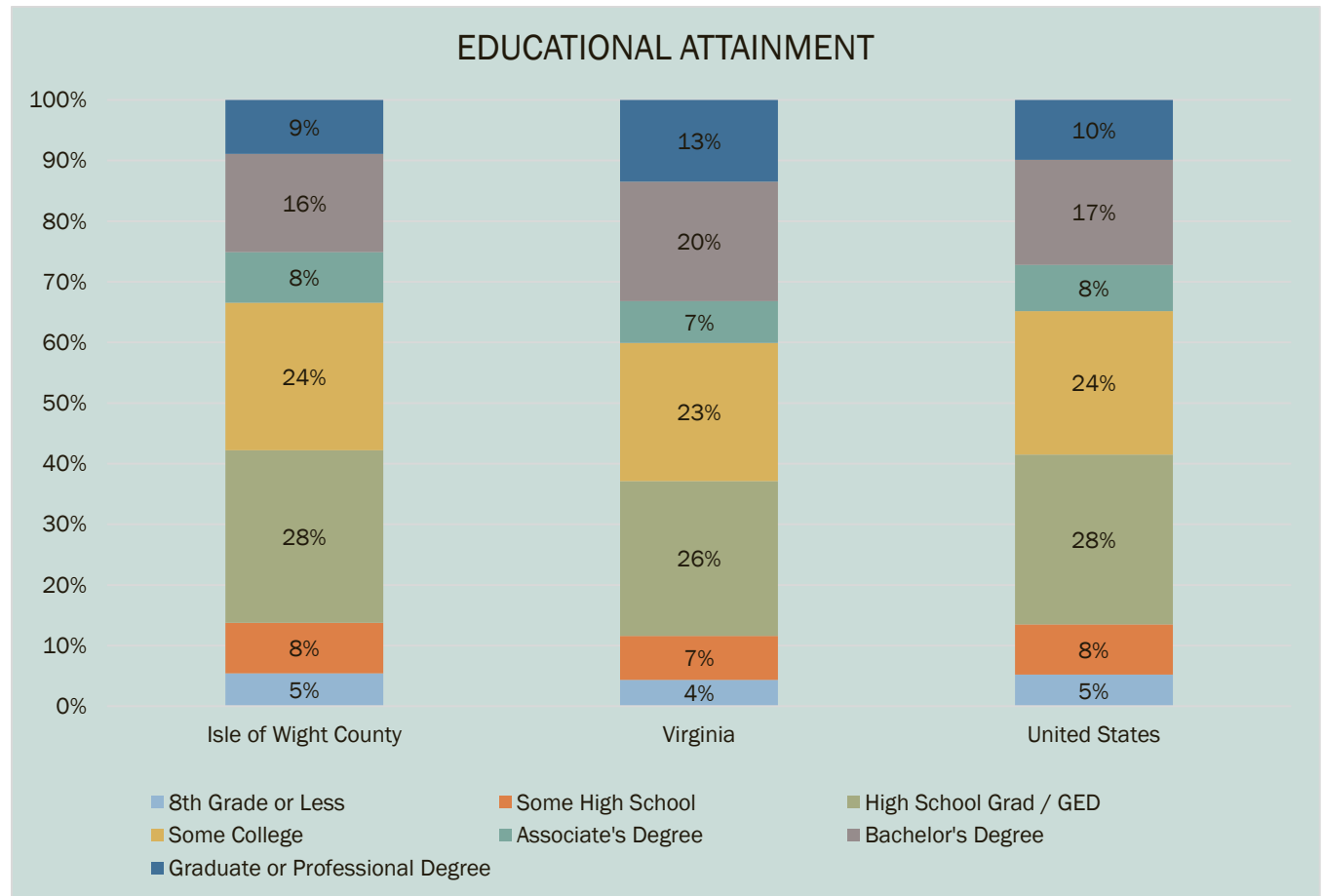
Education Profile

The Education profile for Isle of Wight County provides various data collected from the United States Census Bureau and the National Center for Education Statistics (NCES).

Educational Attainment	Isle of Wight County	Virginia	United States
8th Grade or Less	1,517	275,329	12,639,425
Some High School	2,337	464,075	20,093,117
High School Grad / GED	7,994	1,633,105	68,044,371
Some College	6,833	1,457,887	57,431,237
Associate's Degree	2,337	440,219	18,586,866
Bachelor's Degree	4,546	1,258,661	42,027,629
Graduate or Professional Degree	2,494	862,686	24,008,551

STATISTICAL INFORMATION

Continued





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BUDGET DOCUMENT OVERVIEW



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BUDGET OVERVIEW
BUDGET DEVELOPMENT CALENDAR
FY 2022-23



December 15, 2021	Budget Packages Distributed to Departments/Agencies/Local Organizations & Web Posting
January 24, 2022	Departmental & Agency Budget Requests Due
January 30 - February 4, 2022	County Administrator's Budget Development Meetings
March 1 - March 31, 2022	County Administrator's Budget Review Meetings
April 7, 2022	County Administrator's Proposed Budget Presented to the Board of Supervisors
April 14, 2022	Board of Supervisors Budget Work Session
April 21, 2022	Board of Supervisors Public Hearing on Proposed Budget & Resolution
April 28, 2022	Board of Supervisors Budget Work Session
May 5, 2022	Board of Supervisors Budget Work Session
May 12, 2022	Adoption of County Budget & Ordinances

BUDGET OVERVIEW

STRATEGIC PLANNING & BUDGET DEVELOPMENT PROCESS

OVERVIEW:

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 TERM & 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 & CAPITAL BUDGETS:

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.

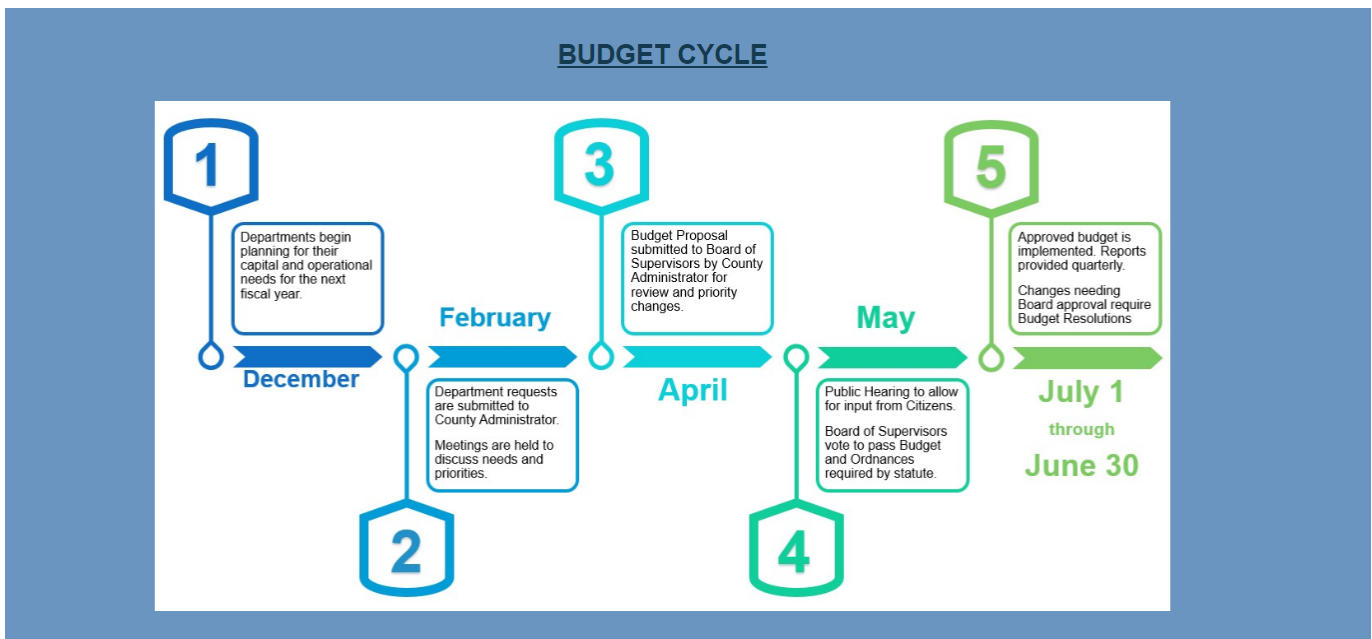
Public information meetings may be held to review the contents of the County Administrator's proposed operating and capital budget with interested citizens. Work sessions are conducted with the Board of Supervisors to review the contents of the proposed budget and receive comments and changes as directed 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.

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.

Appropriations for operating 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.

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.



BUDGET OVERVIEW

COUNTY FINANCIAL STRUCTURE

DESCRIPTION OF ACCOUNT STRUCTURE

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

Governmental Funds	
Governmental Funds are those through which most governmental functions of the County are financed.	
General Fund	The General Fund is the primary operating fund of the County and is used to account for all financial transactions and resources except those required to be accounted for in another fund. Revenues are derived primarily from property and other local taxes, state and federal distributions, licenses, permits, charges for services, and interest income. A significant part of the General Fund’s revenues is transferred to other funds and component units, principally to finance the operations of Isle of Wight Public Schools.
Capital Projects Fund	The Capital Projects Fund accounts for financial resources used for the acquisition or construction of major capital facilities and equipment (other than those financed by proprietary fund types).
Debt Service Fund	Debt service fund contains specific debt reserve amounts that are subject to the requirements set forth by the ordinances or resolutions that authorize the issuance of debt. It is the County’s policy that debt reserve requirements for any outstanding debt issue will be consistent with the ordinance or resolution authorizing the issuance of debt.
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.
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.

COUNTY FINANCIAL STRUCTURE

Continued

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 Children's Services Act 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 and other Fair Committee events.. 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.

Internal Services Funds

The Internal Services 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 Services Funds are included in governmental activities for government-wide reporting purposes. The excess revenue or expenses of the funds are allocated to the appropriate function activity.

Tech. Services Fund	The Technology Services Fund accounts for the revenues and expenditures of the County's technology and GIS infrastructure and services. Costs are allocated to the various departments and agencies that use technology services.
Risk Mgmt. Fund	The Risk Management Fund accounts for the funding and payment of auto, personal liability, general liability, health insurance, and workers' compensation claims against the County exclusive of the School Board employees. Charges to other funds are based on estimated claims and expenses for the year.

BASIS OF BUDGETING/ACCOUNTING

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

- The budget is prepared on a “zero base”.
- Prior to April 1, 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.

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

Continued

FUND / FUNCTION RELATIONSHIP

<i>General Fund</i>	<ul style="list-style-type: none">•General Administration•Financial Administration•Judicial•Public Safety•Public Works•Health & Welfare•Education•Parks, Recreation, Grounds & Cultural•Community Development•Other Public Services•Non-Departmental
<i>Special Revenue Funds</i>	<ul style="list-style-type: none">•Emergency 911<ul style="list-style-type: none">• E911 Service•Social Services<ul style="list-style-type: none">• Social & Welfare•Children's Services Act•County Fair•Grants Fund
<i>Capital Projects Fund</i>	<ul style="list-style-type: none">•Parks and Recreation•Public Buildings & Facilities•Public Safety•Transportation•Public Schools•Economic Development•Public Utilities•Stormwater
<i>Debt Service Fund</i>	<ul style="list-style-type: none">•Debt Service
<i>Enterprise Funds</i>	<ul style="list-style-type: none">•Public Utilities<ul style="list-style-type: none">• Administration• Sewer Services• Water Services• Non-departmental•Stormwater Management
<i>Internal Services Funds</i>	<ul style="list-style-type: none">•Technology Services•Risk Management

COUNTY FINANCIAL STRUCTURE

Continued

<i>Function \ Fund</i>	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUND	DEBT SERVICE FUNDS	ENTERPRISE FUNDS	INTERNAL SERVICES FUNDS
<i>General Administration</i>	✓					
<i>Judicial</i>	✓	✓				
<i>Public Safety</i>	✓	✓	✓			
<i>Public Works</i>	✓		✓			
<i>Health & Welfare</i>	✓	✓				
<i>Education</i>	✓		✓			
<i>Parks, Recreation, Grounds & Cultural</i>	✓	✓	✓			
<i>Community Development</i>	✓					
<i>Social Services</i>		✓				
<i>Community Development</i>	✓		✓			
<i>Debt Service</i>	✓		✓	✓		
<i>Public Utilities</i>					✓	
<i>Stormwater Management</i>					✓	
<i>Technology Services</i>						✓
<i>Risk Management</i>						✓



FUND SUMMARIES AND DETAILS

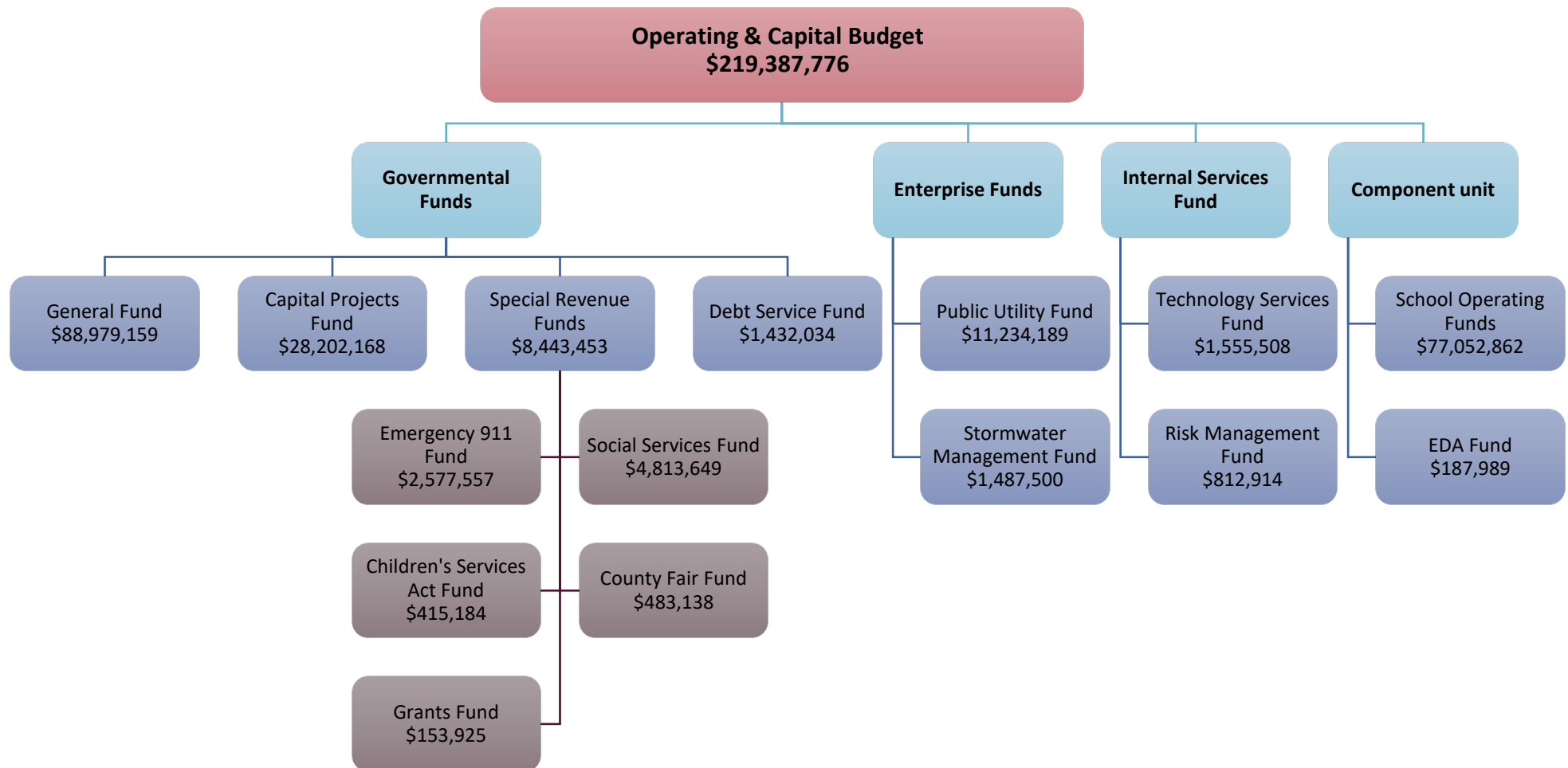
FUND SUMMARIES & DETAILS

Isle of Wight County
Adopted FY 2022-23 Operating and Capital Budget
Annual Operating and Capital Budget by Fund

		Adopted 2021-22	Adopted 2022-23	% Change
General Fund	\$	84,220,438	88,979,159	5.65%
Capital Projects Fund		2,036,744	28,202,168	1284.67%
Grants Fund		7,372,725	153,925	-97.91%
Emergency 911 Fund		2,191,628	2,577,557	17.61%
County Fair Fund		444,400	483,138	8.72%
Social Services Fund		4,512,714	4,813,649	6.67%
Children's Services Act Fund		453,804	415,184	-8.51%
Debt Service Fund		-	1,432,034	100.00%
Technology Services Fund		1,467,787	1,555,508	5.98%
Risk Management Fund		782,520	812,914	3.88%
Public Utility Fund		10,339,324	11,234,189	8.65%
Stormwater Management Fund		1,436,376	1,487,500	3.56%
School Funds		69,388,638	77,052,862	11.05%
Economic Development Authority		160,652	187,989	17.01%
Total All Funds	\$	184,807,750	219,387,776	18.81%

Continued

ADOPTED OPERATING & CAPITAL BUDGETS BY FUND
FY2022-23



FUND SUMMARIES & DETAILS

Continued

Isle of Wight County FY 2022-23 Operating and Capital Budget Summary of Revenues and Expenditures for All Funds

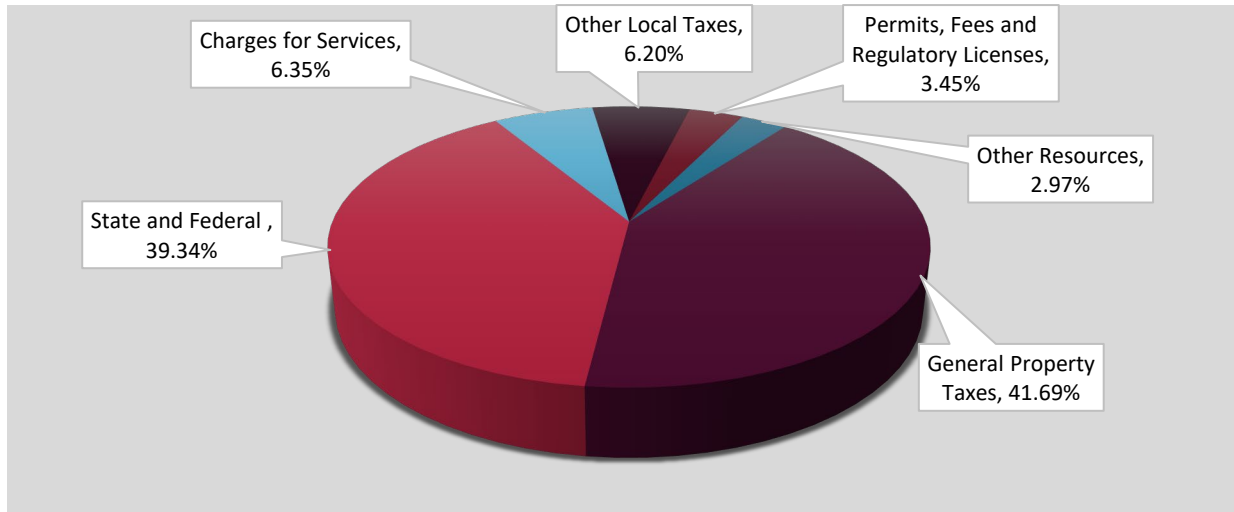
		FY 2020-21 Actual	FY 2021-22 Amended	FY 2022-23 Adopted
REVENUES				
General Property Taxes	\$	60,444,185	61,919,000	65,547,000
Other Local Taxes		9,012,643	9,065,327	9,748,230
Permits, Fees, and Regulatory Licenses		3,696,429	3,000,500	5,425,798
Fines and Forfeitures		1,531,702	230,739	89,000
Use of Money and Property		(105,208)	555,516	356,640
Charges for Services		9,308,372	9,390,989	10,041,531
Miscellaneous Revenue		1,407,328	1,590,932	1,869,542
Recovered Costs		967,518	520,451	518,556
Intergovernmental:				
Revenue from Commonwealth		43,703,728	47,904,302	64,018,329
Revenue from Federal Government		14,175,325	22,245,623	8,815,539
Revenue from Local		944,858	2,442,528	800,000
Other Financing Sources		38,261,692	56,856,006	1,972,034
Proffer Revenues		534,826	122,093	2,700,000
Transfers		31,765,490	42,315,182	35,046,228
Other Income		-	8,511,825	12,439,349
TOTAL REVENUES	\$	215,648,888	266,671,013	219,387,776
EXPENDITURES - by Function				
General Administration	\$	3,898,050	7,136,164	5,500,278
Financial Administration		2,433,116	3,198,874	2,826,688
Judicial		1,525,323	2,454,619	1,827,334
Public Safety		17,285,715	19,176,131	20,890,135
Public Works		5,573,477	7,717,085	20,472,436
Public Utilities		10,749,868	18,720,225	16,637,177
Health & Welfare		8,845,875	13,687,617	6,093,047
Education		69,937,196	116,201,892	79,184,223
Parks, Recreation & Cultural		3,915,010	7,000,002	4,173,799
Community Development		4,090,790	7,557,918	3,979,106
Other Public Services		1,440,459	1,650,597	1,611,077
Non-Departmental:				
Debt		13,212,035	16,007,031	12,772,154
Contingency/Other		2,672,290	3,847,676	8,674,094
Fund Transfers Out		31,765,490	42,315,182	35,046,228
TOTAL EXPENDITURES	\$	177,344,694	266,671,013	219,387,776

FUND SUMMARIES & DETAILS

Continued

Where Does the Money Come From?

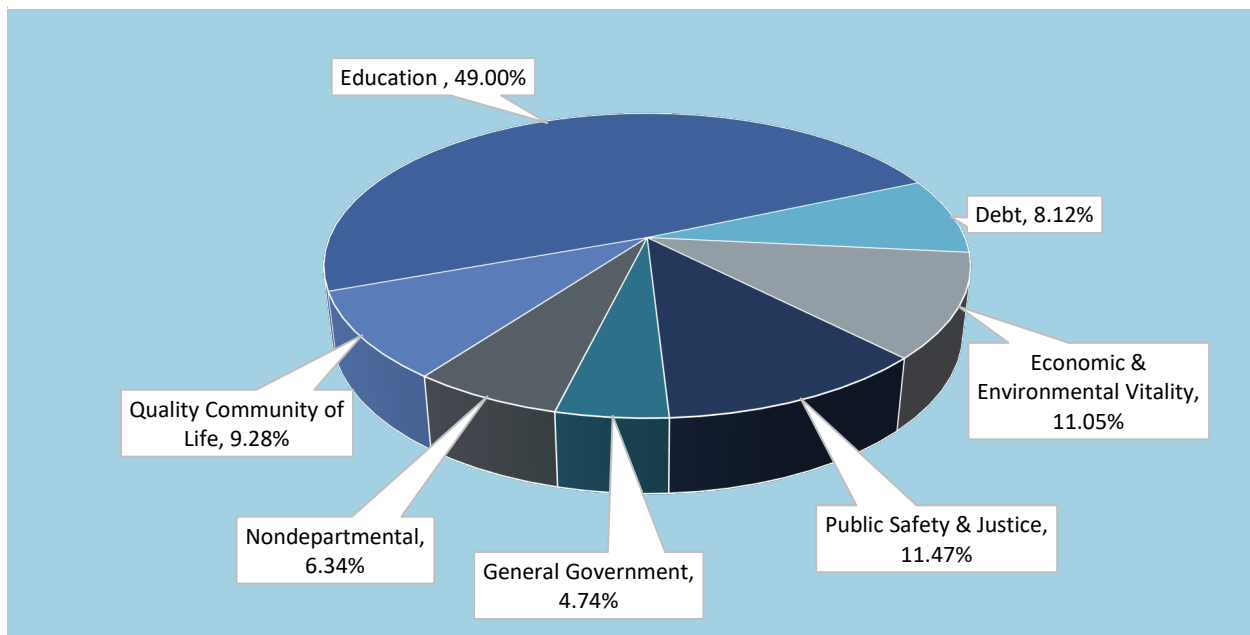
The chart below illustrates that Isle of Wight County revenues come from a variety of sources including Property Taxes, Other Local Taxes, Charges for Services, State and Federal and Other Sources.



**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.





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REVENUE ANALYSIS

REVENUE ANALYSIS

OVERVIEW

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 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.

Despite the continued effects of COVID-19 pandemic, Isle of Wight County maintains low unemployment rates, as compared to the state and national rates. The U. S. Department of Labor reported on March 4, 2022, that the national unemployment rate for February was 3.8 percent; down dramatically from the beginning of the pandemic when the unemployment rate was 14.7 percent in April 2020. In Virginia, the December unemployment rate was 3.2 percent and Isle of Wight was 2.5 percent. The low unemployment rate in the County means consumers have jobs and steady stream of income. The consistency in disposable income is evident from the increase in the sales tax and meal tax revenues, which continue to exceed pre-pandemic results.

Because we live in a global economy, factors outside of the county are now impacting us locally. Inflation continues to increase putting pressure on the Federal Reserve to raise the prime lending rate. As interest rates increase, the cost of housing, cars, and other major purchases will become more expensive and out of reach for many residents. Gasoline prices are approaching historically high levels. The uncertainty of the crisis in Ukraine is a major market disrupter and could have long-term impacts on our local economy.

The FY23 Revenue Forecast is based on the current historical trends. The Forecast is conservative, and revenues are continuously monitored to determine future trends.

REVENUE ANALYSIS

Continued

GENERAL FUND REVENUES

General Fund revenues for FY2023 are projected to be \$88,979,159, an increase of 5.9 percent over the FY2022 adopted budget forecast. The change is attributed to an increase in the assessment base and the steady recovery of various tax income sources.

General Fund Revenues Summary

	2020 ACTUAL	2021 ACTUAL	2022 ORIG BUD	2022 AMENDED	2023 ADOPTED
Real property taxes	\$ 57,026,717	60,444,185	61,919,000	61,919,000	65,547,000
Other property taxes	7,558,120	8,540,534	8,247,000	8,587,727	9,295,000
Permits, fees & licenses	625,096	793,023	704,000	704,000	756,000
Fines & forfeitures	137,069	110,659	129,000	129,000	89,000
Revenue from use	1,313,615	(155,865)	485,000	485,000	285,000
Charges for services	1,411,286	1,965,152	1,620,965	1,620,965	1,686,019
Recovered cost	459,984	934,160	481,345	491,213	518,056
Miscellaneous	1,063,039	938,332	1,163,930	1,163,930	1,215,483
Non-categorical aid	5,396,075	5,496,130	5,372,890	5,372,890	5,452,890
Categorical aid	2,176,466	2,163,388	2,442,392	2,526,392	2,526,392
Revenue from the commonwealth	154,968	111,706	145,500	151,307	144,307
Other financing sources	2,280,422	2,436,174	1,329,416	14,485,678	1,464,012
Total general fund revenues	\$ 79,602,857	83,777,577	84,040,438	97,637,102	88,979,159

LOCAL TAX REVENUE

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

- General Property Taxes

General property taxes account for 74% of the total general fund revenue. These revenues are significantly influenced by the economy. Overall, general property tax revenue is projected to increase 6% over the previous year. The real estate tax rate was not adjusted and will remain at \$.85 per \$100 of assessed value. Housing starts continued to increase in calendar year 2021, but at a slower rate. Housing starts were up 18 percent in 2021, but that growth was significantly less than the 31 percent increase from the previous year. There were 312 housing starts in 2021 compared to 265 in 2020. This is the largest number of housings starts recorded in the past six years.

REVENUE ANALYSIS

Continued

		2020	2021	2022*	2023*	PCT *
		ACTUAL	ACTUAL	ORIG BUD	ADOPTED	CHANGE
REAL PROPERTY TAXES						
Real Estate - Current	\$	38,323,289	39,438,796	40,220,000	41,420,000	2.98%
Real Estate - Delinquent		478,640	1,009,031	950,000	950,000	0.00%
Public Service Property		1,493,974	1,676,126	1,759,000	1,402,000	-20.30%
Personal Property- Current		8,938,727	9,666,859	11,050,000	13,500,000	22.17%
Personal Property- Delinquent		170,889	930,366	190,000	500,000	163.16%
Mobile Home Tax - Current		130,681	96,596	162,000	160,000	-1.23%
Mob. Home Tax -- Delinquent		1,618	24,245	5,000	5,000	0.00%
Boat/Airplane Tax - Current		106,872	122,976	107,000	120,000	12.15%
Boat/Airplane Tax - Delinquent		336	13,312	1,000	5,000	400.00%
Machinery/ Tools -Current/Delinquent		4,986,892	4,804,636	5,000,000	5,140,000	2.80%
Equipment-Current		1,853,955	1,995,859	1,905,000	1,775,000	-6.82%
Equipment-Delinquent		3,526	15,204	-	-	0.00%
Penalty		372,898	457,513	400,000	400,000	0.00%
Interest		164,420	192,666	170,000	170,000	0.00%
Total Real Property Taxes	\$	57,026,717	60,444,185	61,919,000	65,547,000	5.86%

A dramatic shift in where housing starts occurred happened in 2021. Eighty-six percent of all housing starts occurred in the northern end of the county. The Newport District was up slightly from 2020 with sixty-one percent (194 permits) of all new housing starts while twenty-five percent (80 permits) of the housing starts occurred in the Town of Smithfield. In 2020, only seventy-two percent of the housing starts occurred in the northern end of the County.

The average new single-family home assessment in FY22 is \$327,000 which is up \$22,000 from the year before. This increase in single-family home assessments is due to larger and higher-quality homes being constructed.

Commercial development and construction were basically non-existent in FY21 and represented only 2 percent of the total new construction assessments. Online retailers such as Amazon continue to impact the way consumers shop making it riskier for brick and mortar businesses to build or expand. New efforts should be made to diversify the tax base through industrial growth. A healthy balance should be sought on residential and industrial/ commercial property values.

Tax relief for Disabled Veterans provides a total tax exemption on the dwelling and up to one acre of land owned by a Disabled Veteran. To qualify for the exemption, the veteran must have a 100 percent service-connected, permanent, and total disability as certified by the U.S. Department of Veterans Affairs. Qualification is not based on income or financial assets. Currently, 310 Disabled Veterans are receiving the exemption.

REVENUE ANALYSIS

Continued

Additionally, upon the death of the Disabled Veteran, the exemption passes on to the surviving spouse who will continue to receive the exemption until the death of the spouse. This relief program is mandated by the Commonwealth of Virginia. The amount of tax exempted for Disabled Veterans relief in FY22 was approximately \$904,000 which was a 25 percent increase over the previous year. The current median tax relief for the Disabled Veteran is approximately \$2,800. It also represents approximately \$106,000,000 in assessments and the median value of the home and lot exempted is \$338,700. The amount of taxes exempted by the Disabled Veterans Relief program continues to increase annually. Last year, Isle of Wight County ranked 11th highest in the state for the percentage of real estate assessments being applied to the Veterans exemption. The amount of relief in FY22 equates to nearly two pennies on the real estate rate.

Tax relief for the Elderly and Disabled provides tax relief on the dwelling and up to one acre of land owned by an Elderly or Disabled taxpayer. Qualification for this program is based on income and net financial assets levels. Currently, there are 521 taxpayers receiving relief. The amount of real estate taxes abated for the Elderly and Disabled relief in FY22 is approximately \$392,000 which is lower than the previous year's relief. The maximum amount of relief an individual may receive is \$1,000. The median amount of relief for the Elderly and Disabled is \$1,000. This relief program represents approximately \$46,000,000 in assessments and the median value of the home and lot exempted is \$134,000. The forecast below does not take into consideration the credits for these two relief programs.

The January 2022 J.D. Power Official Used Car Guide Update reported: " ... *used prices remain exceptionally strong and ended the period 59% higher than they were in January 2021.*"

Taxpayers will see assessments on many motor vehicles significantly higher than last year's value. The Car Tax Relief percentage is also reduced from 40 percent to 35 percent which will contribute to higher personal property tax on motor vehicles. To soften the impact on taxpayers, the Board of Supervisors was proactive and voted to reduce the personal property tax rate from \$4.50 to \$3.90.

The Emergency Volunteer Responders' relief is granted to approximately 200 individuals. The volunteer responders receive a tax credit for one vehicle and the maximum amount of the credit is \$500 per year. The median value of the vehicle receiving the credit is \$13,325 and the median amount of relief is \$342. In FY22, approximately \$62,000 in relief was provided to the Emergency Volunteer Responders.

The Disabled Veterans relief is granted to approximately 345 individuals and the vehicle tax is a total exemption with no maximum tax limit. The number of Veterans exempted is a 27 percent increase over last year. Additionally, 1095 vehicles owned by active-duty service members and their spouses stationed here on military orders were exempted in 2022 which is an 11 percent increase from last year.

The Emergency Volunteer Responders and Disabled Veterans relief is not factored into the forecast.

REVENUE ANALYSIS

Continued

Business equipment assessments increased 5 percent in tax year 2021. There has been consistent growth in this category during the pandemic. The median growth rate of the past five years is 3 percent. As the economy continues to expand, growth in business equipment purchases will continue.

The Machinery and Tools category has experienced volatility during the past three years. In 2020, assessments increased 11 percent, but in 2021 a 4 percent decline in assessments occurred as some account holders purged equipment from their assets. An increase of 2.4 percent over current revenues is forecasted for FY23.

- Other Local Taxes

Revenue from other local taxes is projected to increase by 12.7% in FY23. Revenue from Sales & Use taxes is projected to increase by 23.0% from the FY22 budget. This improvement is largely due to the effects of the pandemic as consumers were unable to shop in brick and mortar stores and made purchases online. The 2019 Virginia General Assembly adopted legislation enabling the Commonwealth to collect sales tax on out-of-state sellers. This has resulted in an increase in sales tax to the state and localities. Online sales tax represents nearly 34.0% of all retail sales for Isle of Wight County.

		2020	2021	2022*	2023*	PCT *
		ACTUAL	ACTUAL	ORIG BUD	ADOPTED	CHANGE
OTHER PROPERTY TAXES						
Local Sales & Use	\$	2,675,566	3,376,399	3,250,000	4,000,000	23.08%
Consumer Utility Tax		971,143	901,405	985,000	900,000	-8.63%
Consumption Tax		122,518	112,340	120,000	120,000	0.00%
Business License Tax		815,733	887,070	832,000	915,000	9.98%
Motor Vehicles License Current		964,100	820,356	1,031,000	1,090,000	5.72%
Motor Vehicle Licenses-Delinquent		31,245	260,787	30,000	40,000	33.33%
Penalty - Taxes		6,060	9,989	7,000	7,000	0.00%
Interest - Taxes		2,549	5,085	2,000	2,000	0.00%
Taxes on Record/Wills-Local		677,761	906,770	750,000	850,000	13.33%
Lodging Tax		65,571	70,970	64,000	84,000	31.25%
Meals Tax		502,647	569,370	530,000	675,000	27.36%
Communications Sales & Use Tax		711,278	605,463	635,000	600,000	-5.51%
Bank Stock Tax		11,949	14,530	11,000	12,000	9.09%
Total Other Property Taxes	\$	7,558,120	8,540,534	8,247,000	9,295,000	12.71%

Business license revenue increased by 8 percent in calendar year 2021. Additionally, the total number of licenses increased by 13 or 1 percent from 2020. The Contractor category experienced the largest growth with a 17 percent increase in revenue. This is reflective of the increase in new home construction. The retail category also increased revenue by 8% over the previous year and correlates to the increased sales tax collections.

REVENUE ANALYSIS

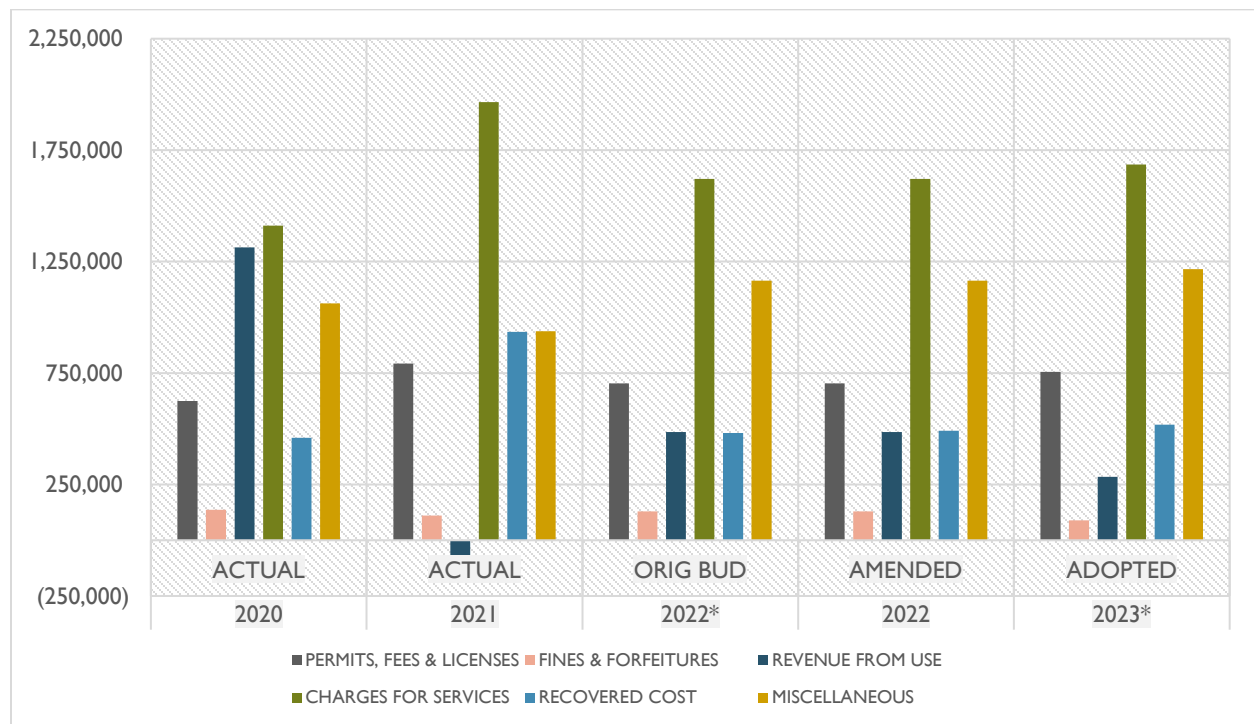
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Meals tax revenue rebounded in 2021. Businesses quickly began to market sales using take-out and delivery methods during the early stages of the pandemic and then began to reopen as restrictions were eased. Cares Act funding was used to provide vouchers to match dollars for consumers who spent their money in the local restaurants. The 2021 reporting period increased 25 percent over the previous year. The median for the past five years remains at 8 percent.

Revenue from the lodging tax increased 33 percent in 2021 as individuals returned to traveling. Additionally, these businesses have increased costs for cleaning rooms due to Covid resulting in higher prices for renting rooms. There is growth in the lodging category as the travel industry recovers from the pandemic.

- Revenue from Fees and Charges

Revenue from fees and charges accounts for 5% of total general fund revenues. Included as part of this revenue category are permits, privilege fees, and regulatory licenses; fines and forfeitures; revenue from the use of money and property; charges for services; miscellaneous revenue and recovered costs. Revenue from fees and charges is projected to remain flat in FY2023.

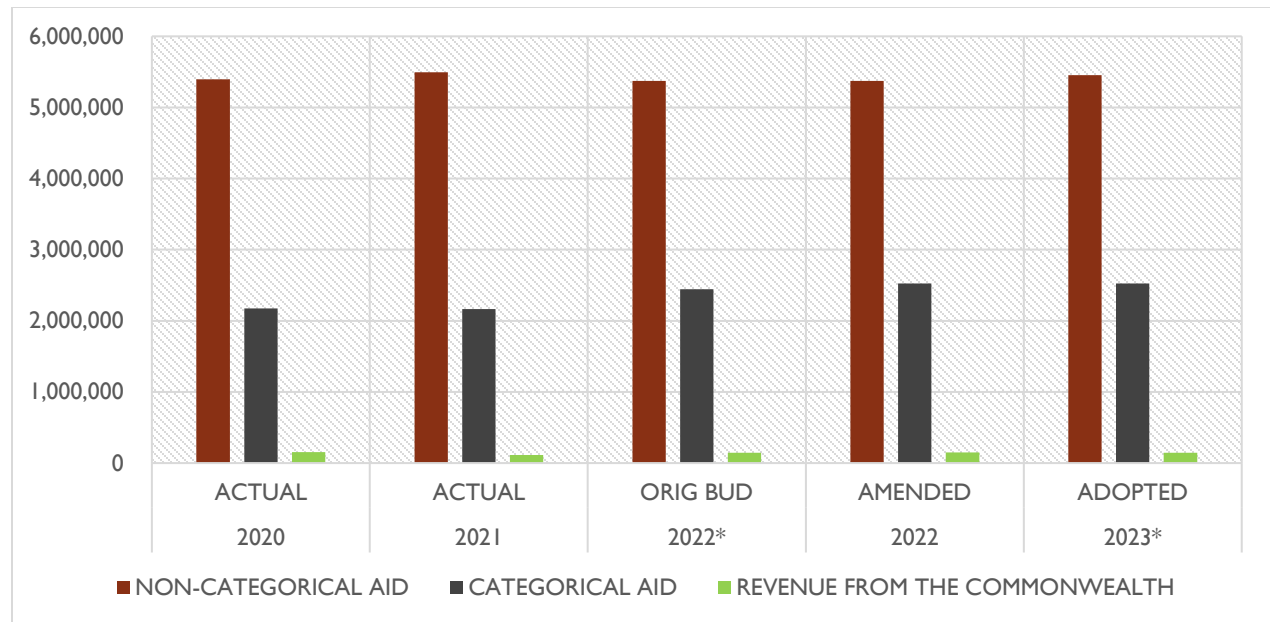


- State Revenue

State revenue represents approximately 9.0% of the General Fund revenue and consists of non-categorical aid, shared expenses, and categorical aid. State revenue is flat when compared to the prior year forecast.

REVENUE ANALYSIS

Continued



CAPITAL PROJECTS FUND REVENUES

REVENUES- CAPITAL PROJECTS

		FY21-22 BUDGET	FY22-23 ADOPTED	PCT CHANGE
GOVERNMENTAL				
General Fund Transfer	\$	3,302,021	687,351	-79.2%
Fund Balance		6,554,444	1,100,000	-83.2%
EDA Fund Transfer		200,000	-	-100.0%
Grants and Donations		2,505,061	10,975,468	338.1%
Proffer Revenues		122,093	1,100,000	801.0%
Existing Bonds		41,269,030	8,536,361	-79.3%
Total Governmental Revenues	\$	53,952,649	22,399,180	-58.5%
ENTERPRISE				
Public Utilities Existing Bonds	\$	212,089	500,000	100.0%
Public Utilities Operating Fund Transfer		50,000	400,000	700.0%
Public Utilities CIP Fund Balance		1,493,297	1,782,988	19.4%
General Fund Transfer		4,726,741	-	-100.0%
Stormwater Fund Balance		50,000	520,000	940.0%
Stormwater Operating Fund Transfer		200,000	200,000	0.0%
Grants and Donations		50,000	800,000	1500.0%
Proffer Revenues		-	1,600,000	100.0%
Total Enterprise Revenues	\$	6,782,127	5,802,988	-14.4%
TOTAL REVENUES	\$	60,734,776	28,202,168	-53.6%

REVENUE ANALYSIS

Continued

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 FY23 is \$28.2 million. The major projects are for Hardy Elementary School, Public Works-Transportation and Public Utilities. The major funding sources for these projects are the 2022 Bond proceeds and various transportation grants.

PUBLIC UTILITY FUND REVENUE

Public Utilities Fund				
	FY 2020-21	FY 2021-22	FY 2022-23	%
	Actual	Amended	Adopted	Change
REVENUES				
Fees & licenses	\$ 1,421,043	863,000	1,383,000	37.6%
Revenue from use	31,940	31,940	31,940	0.0%
Charges for services	5,472,854	5,265,000	5,608,900	6.1%
Recovered cost	4,620	500	500	0.0%
Miscellaneous	2,882	1,000	1,000	0.0%
Other sources & uses	-	88,000	-	-100.0%
Transfers	2,950,190	4,207,527	4,208,849	0.0%
TOTAL REVENUES	\$ 9,883,530	10,456,967	11,234,189	6.9%

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 \$7.5 million in FY23. 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 will rely on a transfer of \$3.7 million from the general fund. The trend for this General Fund contribution is declining reflecting a positive indicator for future sustainability.

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 FY14 to address state and federal mandates. The fund is budgeted at \$1.4 million in FY23. Revenues are derived from stormwater utility fees (99.7%) and permit and inspection fees (0.3%).

REVENUE ANALYSIS

Continued

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. This fee has remained flat from the previous year.

Stormwater Fund				
	FY 2020-21	FY 2021-22	FY 2022-23	%
	Actual	Amended	Adopted	Change
REVENUES				
Permits, fees & licenses	\$ 1,501,137	1,433,500	1,483,500	3.37%
Revenue from use of money	4,172	2,876	4,000	28.10%
Transfers & other	8,278	44,725	-	-100.00%
TOTAL REVENUES	\$ 1,513,587	1,481,101	1,487,500	0.43%

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 FY23 are approved at \$77.1 million, which is slightly higher than the previous year. State and Federal funding support for the school system is projected to remain flat.



REVENUES				
	FY 2020-21	FY 2021-22	FY 2022-23	%
	Actual	Amended	Adopted	Change
State Revenue	\$ 34,867,186	36,049,811	43,284,160	20.07%
Federal Revenue	8,107,944	11,232,138	6,443,156	-42.64%
Other Local Revenue	1,402,269	1,822,416	1,803,298	-1.05%
Transfer from General Fund - Local	24,594,163	27,825,874	25,522,248	-8.28%
Total Revenue	\$ 68,971,562	76,930,239	77,052,862	0.16%



PERSONNEL SUMMARY

PERSONNEL SUMMARY

Adopted FY 2022-23 Operating Budget Personnel Summary

	FY 2020-21 Actual	FY 2021-22 Amended	FY 2022-23 Adopted	Change	Notes
General Fund:					
General Government:					
Board of Supervisors	0.5	1.0	1.0	-	
County Administration	2.5	2.5	2.5	-	
Budget & Finance	7.0	7.0	7.0	-	
County Attorney	2.0	1.5	1.5	-	
Human Resources	3.0	3.0	4.0	1.00	(1)
Commissioner of the Revenue	10.0	11.0	11.0	-	
Treasurer	9.0	9.0	10.0	1.00	(2)
Purchasing	2.0	2.0	2.0	-	
Registrar	2.0	2.0	2.0	-	
Total General Government	38.0	39.0	41.0	2.00	
Judicial:				-	
Clerk of the Circuit Court	7.0	7.0	7.0	-	
Circuit Court Judges	1.0	1.0	1.0	-	
Commonwealth's Attorney	8.0	8.0	8.0	-	
Total Judicial	16.0	16.0	16.0	-	
Public Safety:				-	
Sheriff Department	55.0	58.0	62.25	4.25	(3)
Sheriff - Animal Shelter	7.0	7.0	7.0	-	
Fire and Rescue Response	24.0	28.0	28.0	-	
Fire & Rescue - Emergency Management & Billing	5.0	5.0	5.0	-	
Codes Inspections	7.0	8.0	8.0	-	
Total Public Safety	98.0	106.0	110.3	4.25	
General Services:				-	
Public Works - Administration	3.0	3.0	3.0	-	
Public Works - Transportation	2.0	2.0	3.0	1.00	(4)
Public Works - Refuse Collection & Disposal	9.0	9.0	10.0	1.00	(5)
Public Works - Building Maintenance	10.0	10.0	10.0	-	
Public Works - Capital Programs and Inspections	0.9	0.9	0.9	-	
Total General Services	24.9	24.9	26.9	2.00	
Parks, Recreation and Cultural:				-	
Parks and Recreation - Administration	3.0	3.0	3.0	-	
Parks and Recreation- Gateways and Grounds	13.0	13.0	13.0	-	
Parks and Recreation - Programs	5.0	5.0	6.0	1.00	(6)
Total Parks, Recreation and Cultural	21.0	21.0	22.0	1.00	
Community Development:				-	
Planning and Zoning	9.0	8.0	9.0	1.00	(7)
Economic Development	4.0	4.0	4.0	-	
Tourism	4.0	4.0	4.0	-	
Communications	1.0	1.0	2.0	1.00	(8)
Total Community Development	18.0	17.0	19.0	2.00	
Total General Fund	215.9	223.9	235.2	11.25	

PERSONNEL SUMMARY

Continued

Adopted FY 2022-23 Operating Budget Personnel Summary (continued)

	FY 2020-21 Actual	FY 2021-22 Amended	FY 2022-23 Adopted	Change	Notes
Special Revenue Funds:				-	
E911 Dispatch	18.0	22.0	21.75	(0.25)	
				-	
Total Special Revenue Funds	18.0	22.0	22.0	-	
Enterprise Fund:				-	
Public Utilities:				-	
Public Utility Fund-Administration	4.0	4.5	4.8	0.35	(9)
Public Utility Fund-Water	8.0	10.0	10.0	-	
Public Utility Fund-Sewer	8.0	8.0	8.0	-	
Stormwater Management Fund:				-	
Stormwater Management Fund	8.2	8.7	8.3	(0.35)	(10)
Total Enterprise Funds	28.1	31.1	31.1	-	
Internal Service Funds:				-	
Technology Services	8.0	8.0	9.0	1.00	(11)
Risk Management	2.0	2.0	2.0	-	
Total Internal Service Funds	10.0	10.0	11.0	1.00	
Total All Funds	272.0	287.0	299.3	12.25	

Notes: Changes from FY2022 Amended Budget to FY2023 Adopted Budget

- (1) Addition of 1.0 FTE- Human Resource Generalist
- (2) Addition of 1.0 FTE- Deputy Clerk IV
- (3) Addition of 4.0 FTE- Deputy Sheriff and 0.25 FTE- IT Support Specialist
- (4) Addition of 1.0 FTE- Special Projects Coordinator
- (5) Addition of 1.0 FTE- Maintenance Worker II- Sanitation
- (6) Addition of 1.0 FTE- Therapeutic Recreation Specialist
- (7) Addition of 1.0 FTE- Planner I
- (8) Addition of 1.0 FTE- Administrative Assistant3
- (9) Reclassification of 0.35 FTE- Director of Public Utilities- from Stormwater to Public Utilities
- (10) Reclassification of 0.35 FTE- Director of Public Utilities- from Stormwater to Public Utilities
- (11) Addition of 1.0 FTE- ERP / Munis Support Specialist



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DEBT DETAIL

COUNTY DEBT DETAIL

Isle of Wight County
Adopted FY 2022-23 Operating Budget
COUNTY DEBT DETAIL
Total Debt

GENERAL FUND

	Principal Payments	Interest Payments	Total Debt Service
General Obligation Debt			
General Gov	\$ 60,464,354	\$ 18,836,984	\$ 79,301,338
Schools	76,504,570	22,144,361	98,648,931
Total General Obligation Debt	136,968,924	40,981,345	177,950,269
Capital Lease Financing			
General Gov	1,871,632	47,809	1,919,441
Technology	15,154	471	15,625
Tourism	18,496	445	18,941
Total Capital Lease Financing	1,905,282	48,725	1,954,007
Total General Fund Debt	\$ 138,874,206	\$ 41,030,070	\$ 179,904,276

PUBLIC UTILITY FUND

	Principal Payments	Interest Payments	Total Debt Service
General Obligation Debt			
Total General Obligation Debt	\$ 33,575,634	\$ 8,754,020	\$ 42,329,654
Capital Lease Financing			
Total Capital Lease Financing	181,247	4,737	185,984
Total Public Utility Debt	\$ 33,756,881	\$ 8,758,757	\$ 42,515,638

ALL FUNDS

	Principal Payments	Interest Payments	Total Debt Service
Outstanding County Debt			
General Gov	62,335,986	18,884,793	81,220,779
Technology	15,154	471	15,625
Tourism	18,496	445	18,941
Schools	76,504,570	22,144,361	98,648,931
Public Utility	33,756,881	8,758,757	42,515,638
Total County Debt	\$ 172,631,086	\$ 49,788,827	\$ 222,419,914

COUNTY DEBT DETAIL*Continued*

Isle of Wight County
 Adopted FY 2022-23 Operating Budget
COUNTY DEBT DETAIL
Debt Service Expenditures

GENERAL FUND				
	FY 2021	FY 2022*	FY 2023*	PCT *
	ACTUAL	ADOPTED	ADOPTED	CHANGE
Debt Expenditures				
Principal	\$ 3,021,765	3,411,429	3,533,850	3.59%
Principal-Schools	4,031,589	4,079,516	4,125,743	1.13%
Principal (Lease)	427,801	512,000	645,000	25.98%
Interest Payments	1,783,825	1,819,404	1,830,263	0.60%
Interest Pay Schools	1,496,111	2,270,871	2,369,462	4.34%
Interest (Lease)	28,521	33,000	30,000	-9.09%
Bond Issuance Costs	-	-	-	0.00%
Administrative Fees	14,175	20,000	28,000	40.00%
PACE Interest Payments	209,836	209,836	209,836	0.00%
Debt Service Reserve	1,733,968	990,000	-	-100.00%
Total Debt Expenditures	\$12,747,590	13,346,056	12,772,154	-4.30%
PUBLIC UTILITIES				
	FY 2021	FY 2022*	FY 2023*	PCT *
	ACTUAL	ADOPTED	ADOPTED	CHANGE
Debt Expenditures				
Redemption Of Principal	-	1,004,830	1,293,253	22.30%
Principal (Lease)	-	49,000	51,356	4.59%
Interest Payments	878,048	989,638	954,528	-3.68%
Interest (Lease)	2,622	3,200	2,159	-48.22%
Bond Issuance Costs	416,035	-	-	0.00%
Total Debt Expenditures	\$ 1,296,704	2,046,668	2,301,296	12.44%

Debt Service expenditures are budgeted in their respective funds.

COUNTY DEBT DETAIL

Continued

Isle of Wight County Adopted FY 2022-23 Operating Budget COUNTY DEBT DETAIL Debt Ratio Policy Limitations

FY 23 PROJECTION

Debt Ratio Policy Limitations

4% 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.

	FY23
Assessed Value	5,925,358,000
Allowed Debt Limit	<i>x 4%</i>
Debt Allowed	237,014,320
Current Debt	222,419,913
Actual	<i>3.75%</i>
Available for Issue	14,594,407
Proposed New Debt	\$0
Meet or Exceed Limit?	Meets

12% 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 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.

	FY23
Governmental Exp	71,816,302
<i>(net of School & Capital)</i>	
School Operating	72,769,485
<i>(incl Food Svc)</i>	
Budget	144,585,787
Allowed Debt Service	<i>x 12%</i>
Debt Service Allowed	17,350,294
Current Debt Service	14,991,935
Actual	<i>10.37%</i>
Available For New Debt	2,358,359
Proposed New Debt	\$0
Meet or Exceed Limit?	Meets

COUNTY DEBT DETAIL

Continued

COUNTY BOND RATINGS

A bond rating provides credit risk evaluation and provides an opinion on the creditworthiness of a bond issue. A rating is a letter grade given to bonds that indicates the credit quality. A bond rating does not provide a recommendation to invest in a bond and does not evaluate the risk preference of the investor. While many considerations are used for the investment decision making process, the bond rating is often the single most important factor affecting the interest cost on bonds.

There are three major rating agencies for municipal bonds: Moody's Investors Service, S&P Global (formerly Standard & Poor's) and Fitch Ratings. See below for more detail on Bond Criteria and Ratings. The following table reflects the current Rating Grades of Isle of Wight given by each of the three rating agencies. It is important to note, the County was upgraded in 2020 to AA+ by S&P Global.

Rating Agency	Rating	Date Awarded/Affirmed
S&P Global	AA+	Jan-22
Fitch Ratings	AA	Jan-22
Moody's Investor Services	Aa2	Jan-22

Rating Criteria

There are four primary factors that comprise credit rating grades:

- Debt Management - Debt Policies and Ratios, Including Long-Term Planning
- Economic Conditions - Stability of Trends
- Financial Performance - Current Financial Status and the History of Financial Reports
- Governmental/Administration - Leadership and Organizational Structure of the County

The following table shows the comparable investment grade ratings of the three major rating agencies:

	Moody's	S&P Global	Fitch
Best Quality	Aaa	AAA	AAA
High Quality	Aa1 Aa2 Aa3	AA+ AA AA-	AA+ AA AA-
Upper Medium Grade	A1 A2 A3	A+ A A-	A+ A A-
Medium Grade	Baa1 Baa2 Baa3	BBB+ BBB BBB-	BBB+ BBB BBB-



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FUND BALANCE DETAIL

FUND BALANCE DETAIL

Isle of Wight County
Adopted FY 2022-23 Operating Budget
Governmental Fund Balances
For the Fiscal Year Ended June 30, 2022
PROJECTION

	June 30, 2021				PROJECTED - June 30, 2022				
	General Fund	Capital Projects	Debt Service	Special Revenue	General Fund	Capital Projects	Debt Service	Special Revenue	
Nonspendable									
Advance to component unit	375,000	-	-	-	375,000	-	-	-	
Restricted for:									
Animal Control	-	-	-	45,466	-	-	-	55,466	
Lease proceeds	3,377	-	-	-	-	-	-	-	
Grants & Contributions	-	-	-	-	-	-	-	-	
Capital Projects	-	34,066,998	-	-	-	49,066,998	-	-	(1)
Committed for:									
Pandemic Response	151,793	-	-	-	-	-	-	-	
Technology Fees	47,621	-	-	-	56,621	-	-	-	
Debt service - PACE	2,946,281	-	-	-	2,946,281	-	-	-	
Economic Development	952,712	-	-	-	552,712	-	-	-	
Assigned to:									
Revaluation	180,000	-	-	-	270,000	-	-	-	
Assessment Reserve	-	4,680,243	-	-	-	3,880,243	-	-	(2)
Capital Projects	-	4,680,243	-	-	-	3,880,243	-	-	(2)
General	416,789	-	-	588,457	416,789	-	-	588,457	
Purpose/Encumbered	-	-	-	-	-	-	-	-	
Debt Service Reserve	2,645,925	-	2,368,654	-	2,391,216	-	3,358,654	-	(3)
Unassigned	25,527,263	-	-	-	26,498,588	-	-	-	
	\$33,246,761	38,747,241	2,368,654	633,923	\$33,507,207	52,947,241	3,358,654	643,923	
	Projected Aggregate Change (%)				0.78%	36.65%	41.80%	1.58%	

- (1) Increase due to new debt issued in FY22
- (2) Decrease due to incurred costs for capital projects
- (3) Increase due to additional contribution to Debt Service Reserve from general Fund

FUND BALANCE DETAIL

Continued

COUNTY FUND BALANCE POLICY

"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 General Fund Expenditures 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 15% 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 15% 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 General 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."

COUNTY FUND BALANCE CALCULATION

General Fund Unassigned Fund Balance	<u>\$ 25,527,263</u>		
Budgeted General Fund Expenditures	\$ 88,986,738		
	Percentage	28.7%	Meets*



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GENERAL FUND

Isle of Wight County
Adopted FY 2022-23 Operating Budget
General Fund Revenues

	FY 2020-21	FY 2021-22	FY2022-23	PCT *
	Actual	Amended	Adopted	CHANGE
REAL PROPERTY TAXES				
Real Estate - Current	\$ 39,438,796	40,220,000	41,420,000	2.98%
Real Estate - Delinquent	1,009,031	950,000	950,000	0.00%
Public Service Property	1,676,126	1,759,000	1,402,000	-20.30%
Personal Property- Current	9,666,859	11,050,000	13,500,000	22.17%
Personal Property- Delinquent	930,366	190,000	500,000	163.16%
Mobile Home Tax - Current	96,596	162,000	160,000	-1.23%
Mob. Home Tax -- Delinquent	24,245	5,000	5,000	0.00%
Boat/Airplane Tax - Current	122,976	107,000	120,000	12.15%
Boat/Airplane Tax - Delinquent	13,312	1,000	5,000	400.00%
Machinery & Tools -Current & Delinquent	4,804,636	5,000,000	5,140,000	2.80%
Equipment-Current	1,995,859	1,905,000	1,775,000	-6.82%
Equipment-Delinquent	15,204	-	-	0.00%
Penalty	457,513	400,000	400,000	0.00%
Interest	192,666	170,000	170,000	0.00%
Total Real Property Taxes	\$ 60,444,185	61,919,000	65,547,000	5.86%
OTHER PROPERTY TAXES				
Local Sales & Use	\$ 3,376,399	3,590,727	4,000,000	23.08%
Consumer Utility Tax	901,405	985,000	900,000	-8.63%
Consumption Tax	112,340	120,000	120,000	0.00%
Business License Tax	887,070	832,000	915,000	9.98%
Motor Vehicles License Current	820,356	1,031,000	1,090,000	5.72%
Motor Vehicle Licenses-Delinquent	260,787	30,000	40,000	33.33%
Penalty - Taxes	9,989	7,000	7,000	0.00%
Interest - Taxes	5,085	2,000	2,000	0.00%
Taxes on Record/Wills-Local	906,770	750,000	850,000	13.33%
Lodging Tax	70,970	64,000	84,000	31.25%
Meals Tax	569,370	530,000	675,000	27.36%
Communications Sales & Use Tax	605,463	635,000	600,000	-5.51%
Bank Stock Tax	14,530	11,000	12,000	9.09%
Total Other Property Taxes	\$ 8,540,534	8,587,727	9,295,000	12.71%
PERMITS, FEES & LICENSES				
Animal License	\$ 38,493	40,000	40,000	0.00%
Land Use Application Fees	150	-	-	0.00%
Land Transfer Fees	1,745	1,000	1,000	0.00%
Inspections Technology Fee	22,470	18,000	20,000	11.11%
Zoning Use & Subdiv Ord Fee	84,508	75,000	75,000	0.00%
Building & Misc Permits & Fees	562,478	500,000	550,000	10.00%
Solid Waste Franchise Fee	32,273	30,000	30,000	0.00%
Concealed Weapon Permit Fee	50,906	40,000	40,000	0.00%
Total Permits, Fees & Licenses	\$ 793,023	704,000	756,000	7.39%

Isle of Wight County
Adopted FY 2022-23 Operating Budget
General Fund Revenues

	FY 2020-21	FY 2021-22	FY2022-23	PCT *
	Actual	Amended	Adopted	CHANGE
FINES & FORFEITURES				
Court Fines and Forfeitures	\$ 77,228	115,000	75,000	-34.78%
Interest - Court Fine & Forft	3,117	4,000	4,000	0.00%
County Code Violations	26,404	10,000	10,000	0.00%
Restitution	3,910	-	-	0.00%
Total Fines & Forfeitures	\$ 110,659	129,000	89,000	-31.01%
REVENUE FROM USE				
Interest Revenue	\$ 42,301	300,000	100,000	-66.67%
Property Rental	208,572	185,000	185,000	0.00%
Unrealized Gain on Investment	(406,738)	-	-	0.00%
Total Revenue from Use	\$ (155,865)	485,000	285,000	-41.24%
CHARGES FOR SERVICES				
Set Off Collection Fees	\$ 76,531	75,000	75,000	0.00%
Finance Administration Fee	655	1,000	1,000	0.00%
Court Security Fee	88,204	65,000	80,000	23.08%
Sheriff's Fee	2,205	2,000	2,000	0.00%
Sheriff Extradition Revenue	2,511	7,000	4,000	-42.86%
Law Library Fees	6,854	8,000	8,000	0.00%
Building Const Court Fees	12,559	15,000	15,000	0.00%
Courthouse Construction Fees	18,698	20,000	20,000	0.00%
Reimb for Court Appointed Atty	1,494	2,000	2,000	0.00%
Commonwealth Attorney's Fees	2,688	3,000	3,000	0.00%
Criminal Check & Incident Rpt	1,005	1,000	1,000	0.00%
Fingerprinting	480	1,000	1,000	0.00%
Animal Adoption Fees	18,562	30,000	30,000	0.00%
Impound Fees	555	2,000	1,000	-50.00%
Quarantine Fees	500	-	-	0.00%
Kennel Fees	450	-	-	0.00%
Miscellaneous Charges	235	-	-	0.00%
EMS Revenue Recovery	1,415,664	900,000	1,000,000	11.11%
EMS Records Request Fee	983	-	-	0.00%
Treasurer Admin SC	200	-	-	0.00%
Treasurer Admin Fees	187,934	160,000	175,000	9.38%
DMV Hold Administration Fee	34,066	15,000	25,000	66.67%
Camps	670	-	-	0.00%
Special Events Fee	700	4,500	2,000	-55.56%
Athletics	14,638	101,750	53,935	-46.99%
Camps	31,207	103,000	104,500	1.46%
Instructor Classes	2,992	25,865	15,700	-39.30%
Recreation	32,030	38,720	38,720	0.00%
Senior Adult Programming	-	23,950	16,492	-31.14%
Tyler's Beach Docking	5,675	-	-	0.00%
Windsor Center Fees	1,381	7,100	2,592	-63.49%
Tourism Special Events	-	1,000	1,000	0.00%
Tourism	2,824	8,080	8,080	0.00%
Total Charges for Services	\$ 1,965,152	1,620,965	1,686,019	4.01%

Isle of Wight County
Adopted FY 2022-23 Operating Budget
General Fund Revenues

	FY 2020-21	FY 2021-22	FY2022-23	PCT *
	Actual	Amended	Adopted	CHANGE
RECOVERED COST				
Borrow Pit Contribution	\$ 57,037	50,000	50,000	0.00%
Insurance Reimbursements	424,658	59,868	50,000	0.00%
Miscellaneous	3,068	-	-	0.00%
Sale of Recyclables	91,549	50,000	80,000	60.00%
Recovered Costs	36,145	-	-	0.00%
Smithfield Debt Service	51,453	51,453	51,453	0.00%
Smfd Tourism Recovered Cost	270,250	279,892	286,603	2.40%
Total Recovered Cost	\$ 934,160	491,213	518,056	7.63%

MISCELLANEOUS

DSS Indirect Cost Allocation	\$ 113,867	387,576	398,242	2.75%
Recovered Costs	12,656	-	-	0.00%
Gifts and Donations	-	500	500	0.00%
Sale of Photocopies / Maps	2,540	-	-	0.00%
Miscellaneous	48,617	10,000	20,000	100.00%
Surplus Proceeds	90,739	10,000	20,000	100.00%
Surplus- Real Property	28,365	-	-	0.00%
School Meal Debt Collections	776	-	-	0.00%
P-Card Rebate	28,282	30,000	30,000	0.00%
E-payables Rebate	6,081	11,000	5,000	-54.55%
PU Indirect Cost	162,340	230,722	247,027	7.07%
SW Indirect Cost	63,578	67,382	74,294	10.26%
Market Fees	36,828	31,875	33,860	6.23%
Market Sponsors	5,912	6,600	6,900	4.55%
Vintage Market	26,017	40,775	42,160	3.40%
2011 QSCB Federal Tax Credit	311,735	337,500	337,500	0.00%
Total Miscellaneous	\$ 938,332	1,163,930	1,215,483	4.43%

NON-CATEGORICAL AID

Auto Rental Tax	60,396	35,000	50,000	42.86%
Other	33,120	-	-	0.00%
Rolling Stock Tax	40,795	42,000	42,000	0.00%
Mobile Home Titling Tax	47,757	45,000	45,000	0.00%
Grantor's Tax	198,171	135,000	200,000	48.15%
State PPTR	5,115,890	5,115,890	5,115,890	0.00%
Total Non-categorical Aid	\$ 5,496,130	5,372,890	5,452,890	1.49%

CATEGORICAL AID

Commonwealth Attorney Shared Expenses	\$ 398,214	421,529	421,529	0.00%
Sheriff Shared Expenses	1,140,581	1,416,259	1,416,259	6.31%
Commissioner Shared Expenses	147,778	158,295	158,295	0.00%
Treasurer Shared Expenses	125,039	140,162	140,162	0.00%
Registrar/Electoral Brd Shrd Ex	46,688	58,290	58,290	0.00%
Clerk of Circuit Court Shrd Ex	281,432	291,573	291,573	0.00%
Technology Trust Funds	23,656	40,284	40,284	0.00%
Total Categorical Aid	\$ 2,163,388	2,526,392	2,526,392	3.44%

Isle of Wight County
Adopted FY 2022-23 Operating Budget
General Fund Revenues

	FY 2020-21	FY 2021-22	FY2022-23	PCT *
	Actual	Amended	Adopted	CHANGE
REVENUE FROM THE COMMONWEALTH				
Salty Southern Route	\$ 5,500	5,500	5,500	0.00%
Fire Prevention Program	81,788	98,807	98,807	6.24%
Four for Life	24,418	47,000	40,000	-14.89%
Total Revenue from the Commonwealth	\$ 111,706	151,307	144,307	-0.82%
TOTAL STATE REVENUE	\$ 7,771,224	8,050,589	8,123,589	2.05%
OTHER FINANCING SOURCES				
Lease Proceeds	\$ 627,375	934,745	540,000	-20.99%
Transfer from Grants Fund	1,808,799	7,217,739	-	0.00%
Appropriated Fund Balance	-	1,512,258	-	0.00%
Committed Fund Balance	-	40,472	-	0.00%
Transfer from Debt Service	-	645,916	924,012	43.05%
Assigned Fund Balance	-	3,810,035	-	0.00%
Transfer from Assigned FB	-	324,513	-	0.00%
Total Other Financing Sources	\$ 2,436,174	14,485,678	1,464,012	10.12%
TOTAL GENERAL FUND REVENUES	\$ 83,777,577	97,637,102	88,979,159	5.88%

Isle of Wight County
Adopted FY 2022-23 Operating Budget
General Fund- Expenditures

	FY 2020-21	FY 2021-22	FY2022-23	PCT *
	Actual	Amended	Adopted	Change
GENERAL ADMINISTRATION				
Board of Supervisors	\$ 291,790	381,095	345,718	-10.23%
County Administration	469,311	490,251	490,509	0.05%
County Attorney	506,121	675,348	674,903	-0.07%
Human Resources	289,261	406,246	378,407	-7.36%
Voter Registration	298,791	453,898	361,218	-25.66%
Total General Administration	\$ 1,855,274	2,406,839	2,250,755	-6.93%
FINANCIAL ADMINISTRATION				
Commissioner of the Revenue	\$ 699,513	765,696	799,137	4.18%
Assessment	18,171	497,900	119,800	-315.61%
Treasurer	847,907	897,035	917,299	2.21%
Budget & Finance	714,100	888,549	826,149	-7.55%
Purchasing	153,424	149,694	164,303	8.89%
Total Financial Administration	\$ 2,433,116	3,198,874	2,826,688	-13.17%
JUDICIAL				
Circuit Court Judges	\$ 74,973	90,888	90,839	-0.05%
General District Court	9,857	26,246	28,601	8.23%
Fifth District Community Corrections Program	17,567	18,926	18,614	-1.68%
Juvenile and Domestic Relations Court	7,782	12,575	12,642	0.53%
Juvenile Accountability Program	75	2,500	2,500	0.00%
Court Services Unit	70,800	200,100	200,281	0.09%
Clerk of the Circuit Court	515,998	598,386	630,317	5.07%
Commonwealth's Attorney	795,100	840,463	843,540	0.36%
Total Judicial	\$ 1,492,153	1,790,084	1,827,334	2.04%
PUBLIC SAFETY				
Sheriff - Administration & Public Safety Officers	\$ 5,034,712	5,763,648	5,857,758	1.61%
Sheriff - Animal Control	523,267	599,546	629,548	4.77%
Fire and Rescue Response	3,347,340	3,497,834	3,612,472	3.17%
Fire & Rescue - Station Services	1,451,581	1,427,427	1,567,352	8.93%
Fire & Rescue - Emergency Mgt & Billing	468,580	508,407	526,885	3.51%
Western Tidewater Regional Jail	1,293,333	1,293,333	1,293,333	0.00%
Total Public Safety	\$ 12,118,813	13,090,195	13,487,348	2.94%
PUBLIC WORKS				
Public Works - Administration	\$ 292,161	318,611	320,744	0.67%
Public Works - Transportation	281,836	370,375	356,038	-4.03%
Public Works - Refuse Collection & Disposal	2,604,048	3,026,270	2,965,138	-2.06%
Public Works - Building Maintenance	1,568,637	1,649,561	1,525,335	-8.14%
Public Works - Capital Programs and Inspections	80,010	86,262	85,963	-0.35%
Total Public Works	\$ 4,826,692	5,451,079	5,253,218	-3.77%

Isle of Wight County
Adopted FY 2022-23 Operating Budget
General Fund- Expenditures

	FY 2020-21	FY 2021-22	FY2022-23	PCT *
	Actual	Amended	Adopted	Change
HEALTH & WELFARE				
Western Tidewater Health District	\$ 569,588	300,000	575,000	47.83%
Western Tidewater Community Service Board	217,774	250,777	289,214	13.29%
Total Health & Welfare	\$ 787,362	550,777	864,214	36.27%
EDUCATION				
Local Support	\$ 24,426,117	27,378,430	25,522,248	-7.27%
School Capital Maintenance	168,044.00	447,444.00	-	0.00%
Total Education	\$ 24,594,161	27,825,874	25,522,248	-9.03%
PARKS, RECREATION, GROUNDS & CULTURAL				
Parks and Recreation - Administration	\$ 249,127	262,501	265,899	1.28%
Parks and Recreation - Gateways, and Grounds	758,811	1,001,288	958,002	-4.52%
Parks and Recreation - Programs	531,963	767,372	720,557	-6.50%
Blackwater Regional Library - Local Support	863,573	891,490	962,508	7.38%
Total Parks, Recreation, Grounds & Cultural	\$ 2,403,474	2,922,651	2,906,966	-0.54%
COMMUNITY DEVELOPMENT				
Planning and Zoning	\$ 826,138	830,746	854,603	2.79%
Inspections	583,991	764,054	749,583	-1.93%
Economic Development	1,720,449	2,002,651	1,059,589	-89.00%
Tourism	550,235	576,798	587,786	1.87%
Markets	63,001	79,577	84,690	6.04%
Communications	69,280	78,648	79,351	0.89%
Virginia Cooperative Extension - Local Support	48,396	73,643	75,515	2.48%
Total Community Development	\$ 3,861,490	4,406,117	3,491,117	-26.21%
OTHER PUBLIC SERVICES				
Local and Regional Organizations	\$ 1,440,459	1,650,597	1,611,077	-2.45%
Total Other Public Services	\$ 1,440,459	1,650,597	1,611,077	-2.45%
DEBT SERVICE				
Debt Service	\$ 12,747,590	16,007,031	12,772,154	-25.33%
Total Debt Service	\$ 12,747,590	16,007,031	12,772,154	-25.33%
NON-DEPARTMENTAL				
Non-Departmental Expenses	\$ 1,261,202	2,280,256	5,325,821	57.18%
Internal Service Charges	1,411,088	1,567,420	1,775,766	11.73%
Transfer to Other Funds	7,217,162	14,489,310	9,064,453	-59.85%
Total Non-Departmental	\$ 9,889,452	18,336,986	16,166,040	-13.43%
Total General Fund Expenditures	\$ 78,450,036	97,637,104	88,979,159	-9.73%



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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.

FY22 ACCOMPLISHMENTS

- Adopted policies to address changes related to impacts of COVID-19.
- 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 funding for school-related capital projects.
- Adopted changes to the Board of Supervisors By-Laws and Rules of Procedure to promote good governance.

FY23 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

	FY21 ACTUAL	FY22 ACTUAL	FY23 ESTIMATE
Average Days to Post Board Actions to Website	1 day	1 day	1 day
Percent of Board Meeting Minutes prepared in accordance with State Code	100%	100%	100%

BOARD OF SUPERVISORS

Continued

Isle of Wight County Adopted FY 2022-23 Operating Budget General Fund Expenditures

BOARD OF SUPERVISORS

		FY 2020-21	FY 2021-22	FY 2022-23	%
		Actual	Amended	Adopted	Change
Salaries and Wages	\$	45,250	63,397	64,221	1.28%
Board Salaries		61,812	61,812	61,812	0.00%
Overtime		286	271	-	-100.00%
Other Compensation		150	300	300	0.00%
FICA (SS & Medicare)		7,710	9,578	9,642	0.66%
VRS - Retirement Benefits		4,711	7,417	7,469	0.70%
Hospital/Medical Plans		25,803	27,875	29,923	6.84%
Group Life Insurance		606	850	861	1.28%
Professional Services		84,480	122,500	90,000	-36.11%
Software License/Maintenance		17,449	32,645	32,645	0.00%
Advertising Services		22,439	26,500	24,500	-8.16%
Postage		3	50	50	0.00%
Telephone (Voice And Fax)		583	605	610	0.82%
Travel & Training		960	6,500	6,500	0.00%
Operating Expenses		7,357	8,500	7,500	-13.33%
Dues & Association Memberships		9,585	10,000	9,585	-4.33%
Office Supplies		2,606	2,495	100	-2395.00%
Total Operating Expenditures	\$	291,790	381,295	345,718	-10.29%

PERSONNEL SUMMARY

	FY 2020-21	FY 2021-22	FY 2022-23
	Actual	Amended	Adopted
Chairman	1.0	1.0	1.0
Vice-Chairman	1.0	1.0	1.0
Supervisor	3.0	3.0	3.0
Executive Assistant	1.0	1.0	1.0
Number of Full-Time Positions	6.0	6.0	6.0

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.

FY22 ACCOMPLISHMENTS

- Adjusted and managed County operations to ensure continuous and consistent service provision during on-going challenges of COVID-19.
- Developed balanced operating and capital budgets that did not require the County to increase any tax rates.
- Maintained the County's Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award.

FY23 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

	FY21 ACTUAL	FY22 ACTUAL	FY23 ESTIMATE
Balanced Budget Prepared and Presented to Board	Yes	Yes	Yes
Financial Policies Meeting or Exceeding Target Levels	100%	100%	100%
Legislative Agenda Prepared and Submitted to State and Congressional Representatives	Yes	Yes	Yes

COUNTY ADMINISTRATION

Continued

Isle of Wight County Adopted FY 2022-23 Operating Budget General Fund Expenditures

COUNTY ADMINISTRATOR

		FY 2020-21 Actual	FY 2021-22 Amended	FY 2022-23 Adopted	% Change
Salaries and Wages	\$	341,386	346,938	347,423	0.14%
Overtime		90	135	-	-100.00%
FICA (SS & Medicare)		23,333	26,541	26,578	0.14%
VRS - Retirement Benefits		37,058	40,299	41,971	3.98%
Hospital/Medical Plans		40,629	38,718	41,148	5.91%
Group Life Insurance		4,579	4,615	4,656	0.88%
Deferred Comp		9,648	15,915	12,630	-26.01%
Postage		154	150	150	0.00%
Telephone (Voice and Fax)		1,235	1,287	1,365	5.71%
Travel & Training		1,066	6,050	5,000	-21.00%
Dues & Assoc Memberships		4,082	3,650	3,650	0.00%
Office Supplies		1,731	1,815	2,000	9.27%
Copier Lease		4,134	2,738	2,738	0.00%
Copier Service/Supply Contract		187	1,200	1,200	0.00%
Total Operating Expenditures	\$	469,311	490,051	490,509	0.09%

PERSONNEL SUMMARY

	FY 2020-21 Actual	FY 2021-22 Amended	FY 2022-23 Adopted
County Administrator	1.0	1.0	1.0
Assistant County Administrator	1.0	1.0	1.0
Executive Assistant	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.

FY22 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.
- Streamlined Code Enforcement and docketing of County Liens.
- Worked with various County Departments to revise the County Code and regulations to better serve and protect County citizens.

FY23 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

Workload by Department	FY21 ACTUAL	FY22 ESTIMATE
Board of Supervisors / County Administrator	40%	40%
Planning & Zoning/PC/Inspections/Codes/Wetlands/BZA	19%	20%
Public Utilities/Works/Transportation	9%	10%

PERFORMANCE MEASURES / STATISTICS (continued)

Workload by Department	FY21 ACTUAL	FY22 ESTIMATE
Social Services	13%	10%
Sheriff	5%	5%
Economic Development/EDA	4%	5%
County Attorney's Office	1%	1%
Budget & Finance/Procurement	2%	3%
Commissioner of Revenue	2%	1%
Emergency Services	1%	-
Parks & Recreation	1%	-
Miscellaneous	3%	5%

COUNTY ATTORNEY

Continued

Isle of Wight County Adopted FY 2022-23 Operating Budget General Fund Expenditures

COUNTY ATTORNEY

	FY 2020-21 Actual	FY 2021-22 Amended	FY 2022-23 Adopted	% Change
Salaries and Wages	\$ 175,984	172,394	173,763	0.79%
FICA (SS & Medicare)	12,740	13,188	13,293	0.79%
VRS - Retirement Benefits	19,647	20,141	21,490	6.28%
Hospital/Medical Plans	31,528	27,334	29,056	5.93%
Group Life Insurance	2,372	2,307	2,329	0.94%
Deferred Comp	8,011	8,180	8,168	-0.15%
Professional Services	240,416	375,000	375,000	0.00%
Contracted Services	-	25,000	25,000	0.00%
Postage	328	300	300	0.00%
Telephone (Voice and Fax)	586	536	536	0.00%
Travel & Training	675	4,000	4,000	0.00%
Dues & Association Memberships	735	2,000	2,000	0.00%
Office Supplies	579	1,500	1,500	0.00%
Copier Lease	2,914	2,268	2,268	0.00%
Copier Service/Supply Contract	197	1,200	1,200	0.00%
Books/Subscriptions	9,408	20,000	15,000	-33.33%
Total Operating Expenditures	\$ 506,121	675,348	674,903	-0.07%

PERSONNEL SUMMARY

	FY 2020-21 Actual	FY 2021-22 Amended	FY 2022-23 Adopted
County Attorney	1.0	1.0	1.0
Executive Assistant	0.5	0.5	0.5
Number of Full-Time Positions	1.5	1.5	1.5

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.

FY22 ACCOMPLISHMENTS

- Led the recruitment and selection process for key County vacancies.
- Streamlined the Approval Packet process for new hires.
- All I-9's was successfully converted electronically to LF and hard copies alphabetized
- Other hiring/posting avenues were explored and used for posting jobs opportunities giving the County a larger footprint when looking for new candidates.
- Streamlined the Performance Evaluation and Performance Plan process thus cutting back on the number of forms that need to be scanned to files and making it easier for Supervisors when presenting to employees.
- Administered the Employee Performance Management Process.
- Maintained competitive and cost-effective employee benefits plans, as well as monitored health care reform mandates and trends.
- Updated and tested the state changes for the changes to the Cardinal system
- Launched a Classification and Compensation Study.
- Relaunched County's Wellness Program
- Managed the County's Employee Giving Campaign for 2021 for United Way of South Hampton Roads.
- Led a Toy Drive for the children served by the Isle of Wight Department of Social Services.

FY23 OBJECTIVES

- Restructure the employee performance evaluation system
- To provide training and development opportunities for our employees responsive to County needs.
- Continue 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.
- 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.

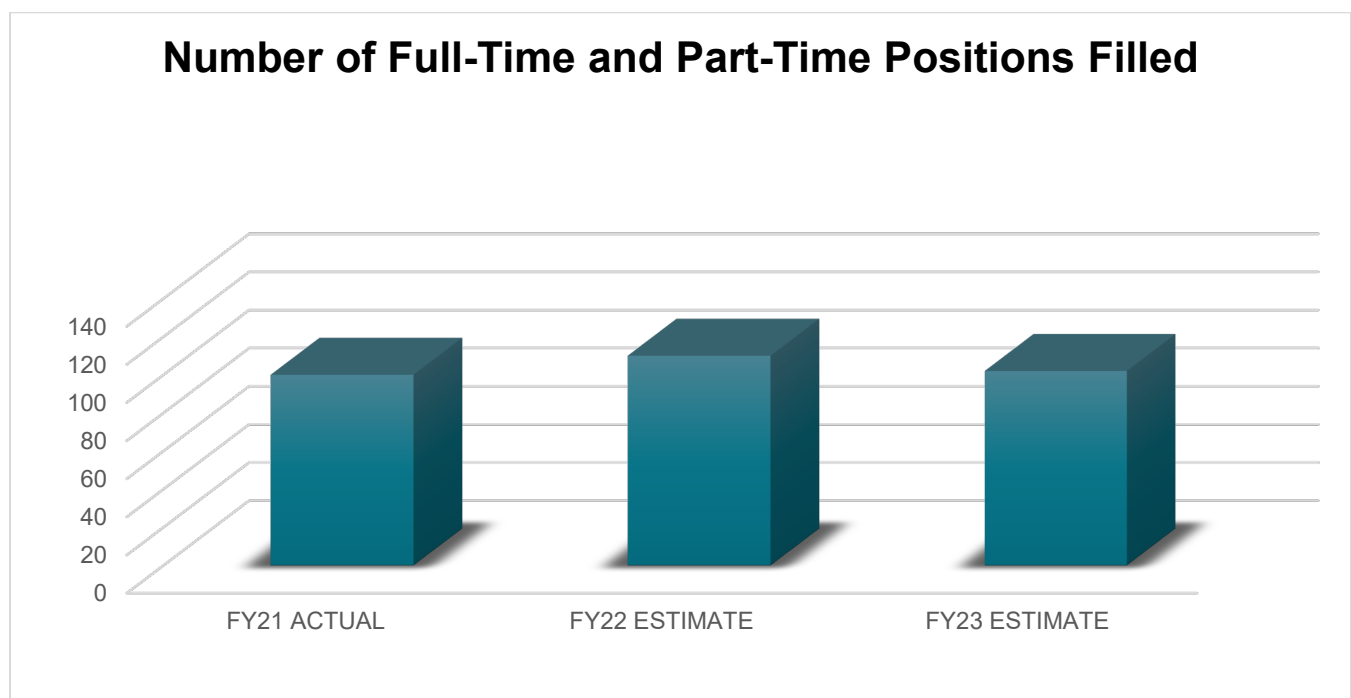
HUMAN RESOURCES

Continued

PERFORMANCE MEASURES / STATISTICS

	FY21 ACTUAL	FY22 ESTIMATE	FY23 ESTIMATE
Personnel Policy Amendments Completed	16	5	5
Number of Full-Time and Part-Time Positions Filled	100	110	102
Training Sessions (non-safety) provided for County staff	16	20	10

TRENDS



HUMAN RESOURCES

Continued

**Isle of Wight County
Adopted FY 2022-23 Operating Budget
General Fund Expenditures**

HUMAN RESOURCES

		FY 2020-21	FY 2021-22	FY 2022-23	%
		Actual	Amended	Adopted	Change
Salaries and Wages	\$	162,252	196,954	198,856	0.96%
Overtime		11	-	-	0.00%
Part-Time Salaries		15,359	-	-	0.00%
FICA (SS & Medicare)		13,009	15,067	15,213	0.96%
VRS - Retirement Benefits		16,613	22,973	23,399	1.82%
Hospital/Medical Plans		23,191	28,146	29,008	2.97%
Group Life Insurance		2,125	2,631	2,665	1.28%
Deferred Comp		840	1,260	1,260	0.00%
Tuition Reimbursement		3,600	5,000	5,000	0.00%
Professional Services		27,481	82,060	39,500	-107.75%
Advertising Services		903	2,500	2,500	0.00%
Postage		139	350	350	0.00%
Telephone (Voice and Fax)		826	1,946	1,556	-25.06%
Emp Service Awards & Recognition		3,975	22,959	34,500	33.45%
Travel & Training		2,855	6,400	6,400	0.00%
Operating Expenses		13,934	14,000	15,000	6.67%
Dues & Association Membership		617	1,000	1,000	0.00%
Office Supplies		1,531	3,000	2,200	-36.36%
Total Operating Expenditures	\$	289,261	406,246	378,407	-7.36%

PERSONNEL SUMMARY

	FY 2020-21	FY 2021-22	FY 2022-23
	Actual	Amended	Adopted
Director of Human Resources	1.0	1.0	1.0
Human Resources Coordinator	1.0	1.0	1.0
Human Resources Assistant	1.0	1.0	1.0
Human Resources Generalist	0.0	0.0	1.0
Number of Full-Time Positions	3.0	3.0	4.0

ELECTORAL BOARD / REGISTRAR

DESCRIPTION

The Electoral Board is comprised of a three-member panel appointed by the judges of the Circuit Court. The Electoral Board is responsible for the appointment of the General Registrar (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/mailed 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.

FY22 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 elections held in Isle of Wight from June through November 2021.
- 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.
- Recruited and trained Election Officers 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 November General Election.

FY23 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.
- Assist all prospective & incumbent local candidates with the qualification process for the November 2022 General Election starting in January 2022.
- Participate in the redistricting process by creating new precincts in order to eliminate split precincts, find suitable facilities for new polling places, and completing all necessary steps to implement all changes.
- Implement the final redistricting plan into VERIS and send new voter cards to all affected voters in the county.

ELECTORAL BOARD / REGISTRAR

Continued

PERFORMANCE MEASURES / STATISTICS

	FY21 ACTUAL	FY22 ACTUAL	FY23 ESTIMATE
Number of Registered Voters	29,972	30,142	31,000
Percent of Election Results Certified within 3 Days	100%	100%	100%

**Isle of Wight County
Adopted FY 2022-23 Operating Budget
General Fund Expenditures**

REGISTRAR

	FY 2020-21 Actual	FY 2021-22 Amended	FY 2022-23 Adopted	% Change
Salaries And Wages	\$ 105,087	125,815	135,543	7.18%
Overtime	1,728	337	-	-100.00%
Part-Time Salaries	34,838	41,553	41,553	0.00%
Compensation	54,150	38,000	38,000	0.00%
FICA (SS & Medicare)	10,844	15,711	13,548	-15.97%
VRS - Retirement Benefits	10,627	12,723	14,481	12.14%
Hospital/Medical Plans	30,974	30,974	32,919	5.91%
Group Life Insurance	1,395	1,670	1,692	1.30%
Deferred Comp	420	420	420	0.00%
Repairs & Maintenance	8,295	14,150	21,000	32.62%
Advertising Services	389	1,000	1,600	37.50%
Utilities	4,175	4,130	4,130	0.00%
Postage	3,472	7,000	7,000	0.00%
Telephone (Voice and Fax)	478	464	464	0.00%
Lease/Rental of Equipment	328	1,600	2,300	30.43%
Lease/Rental of Buildings	1,400	2,100	2,100	0.00%
Travel & Training	1,302	6,163	6,500	5.19%
Operating Expenses	22,047	30,000	30,000	0.00%
Dues & Association Memberships	380	500	500	0.00%
Office Supplies	1,644	4,000	4,000	0.00%
Copier Lease	2,628	2,268	2,268	0.00%
Copier Service/Supply Contract	241	1,200	1,200	0.00%
Equipment/Machinery	1,950	82,225	-	-100.00%
Total Operating Expenditures	\$ 298,791	424,003	361,218	-17.38%

PERSONNEL SUMMARY

	FY 2020-21 Actual	FY 2021-22 Amended	FY 2022-23 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



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FINANCIAL ADMINISTRATION

COMMISSIONER OF THE REVENUE

DESCRIPTION

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

FY22 ACCOMPLISHMENTS

- Increased Outreach Programs informing citizens of tax relief programs for the Elderly and Veterans.
- Enabled staff to telework during COVID-19 Pandemic without interruption of service to taxpayers.
- Continued cross-training of staff in multiple areas.

FY23 OBJECTIVES

- To continue to provide courteous and efficient service to the citizens of Isle of Wight County.
- To develop online services to include Business License renewals.
- To develop online forms which will enable taxpayers to electronically submit applications.

PERFORMANCE MEASURES / STATISTICS

	FY20 ACTUAL	FY21 ACTUAL	FY22 ESTIMATE
Personal Property Assessments	63,263	64,844	66,000
Machinery & Tools/Business Personal Property Assessments	1,603	1,670	1,700
Mobile Home Assessments	1,497	1,512	1,530
Tax Relief Application	830	865	900
Business Licenses	1,639	1,659	1,680
Meals & Lodging Taxes	65	79	90
State Income Tax Returns	1,169	1,103	1,040
Estimated Income Tax Returns	271	280	290
Bank Franchise Tax Returns	2	2	2
Public Service Corporations Assessed	51	52	54

COMMISSIONER OF THE REVENUE

Continued

Isle of Wight County Adopted FY 2022-23 Operating Budget General Fund Expenditures

COMMISSIONER OF REVENUE

		FY 2020-21 Actual	FY 2021-22 Amended	FY 2022-23 Adopted	% Change
Salaries and Wages	\$	459,365	502,857	507,482	0.91%
Part-Time Salaries		19,819	-	-	0.00%
FICA (SS & Medicare)		35,317	38,469	38,823	0.91%
VRS - Retirement Benefits		48,007	58,431	60,225	2.98%
Hospital/Medical Plans		94,548	114,137	137,776	17.16%
Group Life Insurance		6,089	6,692	6,801	1.60%
Deferred Comp		3,360	3,780	4,200	10.00%
Maintenance Service Contracts		5,323	6,000	6,600	9.09%
Postage		4,821	5,400	6,000	10.00%
Telephone (Voice and Fax)		1,006	895	895	0.00%
Travel & Training		2,245	5,400	5,400	0.00%
Dues & Association Memberships		732	1,100	1,000	-10.00%
Office Supplies		6,017	5,600	6,400	12.50%
Copier Lease		2,935	2,335	2,335	0.00%
Copier Service/Supply Contract		193	1,200	1,200	0.00%
Books/Subscriptions		9,736	13,400	14,000	4.29%
Total Operating Expenditures	\$	699,513	765,696	799,137	4.18%

PERSONNEL SUMMARY

	FY 2020-21 Actual	FY 2021-22 Amended	FY 2022-23 Adopted
Commissioner of the Revenue	1.0	1.0	1.0
Chief Deputy COR	1.0	1.0	1.0
Deputy Clerk I - IV	8.0	9.0	9.0
Number of Full-Time Positions	10.0	11.0	11.0

ASSESSMENT

DESCRIPTION

The general reassessment of the County's real property is performed every four years by an independent assessing firm. The next general reassessment is effective as of July 1, 2023. 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.

FY22 ACCOMPLISHMENTS

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

FY23 OBJECTIVES

- Continue to assess all new construction completed during the fiscal year on schedule and notify taxpayers of the new assessment.
- Facilitate the general reassessment of the county's real property.
- Prepare for the Board of Equalization's public hearings.

PERFORMANCE MEASURES / STATISTICS

	2020 ACTUAL	2021 ACTUAL	2022 ESTIMATE
Land Parcels	20,855	21,083	22,000
Real Estate Transfers	2,217	2,440	2,600
Reassessments New Construction	377	693	800

ASSESSMENT

Continued

**Isle of Wight County
Adopted FY 2022-23 Operating Budget
General Fund Expenditures**

REAL ESTATE ASSESSMENT

	FY 2020-21	FY 2021-22	FY 2022-23	%
	Actual	Amended	Adopted	Change
Professional Services	\$ 16,950	17,000	17,000	0.00%
Advertising Services	-	-	500	100.00%
Postage	79	300	300	0.00%
Travel & Training	-	1,200	1,200	0.00%
Office Supplies	1,142	400	800	50.00%
Reassessment Reserve	-	270,000	100,000	-170.00%
Total Operating Expenditures	\$ 18,171	288,900	119,800	-141.15%

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.

FY22 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.

FY23 OBJECTIVES

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

PERFORMANCE MEASURES / STATISTICS

	FY21 ACTUAL	FY22 ESTIMATE	FY23 ESTIMATE
Collections Rate	99.0%	99.0%	99.0%

TREASURER*Continued*

Isle of Wight County
Adopted FY 2022-23 Operating Budget
General Fund Expenditures

TREASURER

	FY 2020-21	FY 2021-22	FY 2022-23	%
	Actual	Amended	Adopted	Change
Salaries and Wages	\$ 419,837	431,122	440,221	2.07%
Overtime	106	259	-	-100.00%
Part-Time Salaries	35,538	40,804	40,804	0.00%
FICA (SS & Medicare)	33,017	36,102	36,799	1.89%
VRS - Retirement Benefits	42,852	49,944	52,675	5.18%
Hospital/Medical Plans	84,477	91,460	104,857	12.78%
Group Life Insurance	5,480	5,720	5,899	3.03%
Deferred Comp	2,765	2,520	2,940	14.29%
Bank Fees	76,893	50,000	50,000	0.00%
Maintenance Service Contracts	3,221	5,800	5,800	0.00%
Advertising Services	2,692	3,290	3,290	0.00%
DMV Stop Program Fees	24,250	48,000	48,000	0.00%
Postage	84,203	85,700	85,700	0.00%
Telephone (Voice and Fax)	1,661	1,599	1,599	0.00%
Lease/Rental of Equipment	1,780	1,680	1,680	0.00%
Travel & Training	1,410	5,000	5,000	0.00%
Operating Expenses	-	500	500	0.00%
Due & Association Membership	905	2,000	2,000	0.00%
Office Supplies	20,630	22,500	22,500	0.00%
Copier Lease	2,816	2,335	2,335	0.00%
Copier Service/Supply Contract	199	1,200	1,200	0.00%
Items for Resale	3,174	3,500	3,500	0.00%
Total Operating Expenditures	\$ 847,907	891,035	917,299	2.86%

PERSONNEL SUMMARY

	FY 2020-21	FY 2021-22	FY 2022-23
	Actual	Amended	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	8.0
Number of Full-Time Positions	9.0	9.0	10.0

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 Annual Comprehensive Financial Report (ACFR) 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.

MISSION, VISION & VALUES

Mission Statement

In order to promote fiscal accountability and transparency, enhance public services, and provide value to our citizens, the Finance Department provides fiscally responsible oversight of County assets and comprehensive financial services.

Vision Statement

To be fiscally responsible agents of public funds through oversight of public purpose transactions with objective, responsive, and professional customer service.

Values

<i>Compliance</i>	<i>Integrity</i>
<i>Accuracy</i>	<i>Responsiveness</i>
<i>Transparency</i>	<i>Professionalism</i>
<i>Objectivity</i>	<i>Commitment</i>

HOW WE SUPPORT OUR VISION AND FULFILL OUR MISSION

- Uphold the highest standards of integrity in all our actions by working towards the same common goals whereby fostering innovative ideas and teamwork in a positive environment.
- Provide quality service to both internal and external customers while following sound financial principles with execution in a timely and professional manner.
- Always maintain a positive outlook, reassuring our customers we care.
- Consider ways to avoid 'no's' and finding ways to say 'yes.'
- Practice 'active' listening by eye contact, body language, and asking questions.
- Remain open to hear other points of view.
- To carefully listen and consider approaches that will address

BUDGET AND FINANCE

Continued

FY22 ACCOMPLISHMENTS

- CFO presented at a meeting to discuss budget and financials with local community group at Carrollton Library.
- Created IOW County Debt Webpage.
- Completed implementation of financial transparency webpage,
- Attained an Unmodified Opinion for the County's financial audit for Fiscal Year 2020-2021.
- Received the Government Finance Officers Association Distinguished Budget Presentation Award for Fiscal Years 2021-22.
- The FY 2021 Annual Comprehensive Financial Report was submitted on time to the Auditor of Public Accounts (APA).

FY23 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 transparent and 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 continuing with 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

	FY21 ACTUAL	FY22 ACTUAL	FY23 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

BUDGET AND FINANCE

Continued

Isle of Wight County Adopted FY 2022-23 Operating Budget General Fund Expenditures

BUDGET & FINANCE

	FY 2020-21 Actual	FY 2021-22 Amended	FY 2022-23 Adopted	% Change
Salaries and Wages	\$ 457,326	511,351	515,719	0.85%
Overtime	825	-	-	0.00%
FICA (SS & Medicare)	33,408	39,118	39,453	0.85%
VRS - Retirement Benefits	48,569	59,635	62,070	3.92%
Hospital/Medical Plans	84,270	106,856	104,857	-1.91%
Group Life Insurance	6,046	6,830	6,911	1.17%
Deferred Comp	1,729	2,100	2,100	0.00%
Professional Services	64,814	58,530	64,930	9.86%
Postage	2,791	4,000	3,500	-14.29%
Telephone (Voice and Fax)	2,300	3,147	1,706	-84.47%
Travel & Training	2,000	5,425	15,000	63.83%
Dues & Association Memberships	1,669	780	780	0.00%
Office Supplies	5,181	5,000	5,000	0.00%
Copier Lease	2,706	2,423	2,423	0.00%
Copier Service/Supply Contract	217	1,200	1,200	0.00%
Books/Subscriptions	249	500	500	0.00%
Capital Outlay	-	69,801	-	-100.00%
Total Operating Expenditures	\$ 714,100	876,696	826,149	-6.12%

PERSONNEL SUMMARY

	FY 2020-21 Actual	FY 2021-22 Amended	FY 2022-23 Adopted
Chief Financial Officer	1.0	1.0	1.0
Comptroller	1.0	1.0	1.0
Financial Analyst	1.0	1.0	1.0
Senior Accountant	2.0	2.0	2.0
Payroll Technician	1.0	1.0	1.0
Accounts Payable Technician	1.0	1.0	1.0
Number of Full-Time Positions	7.0	7.0	7.0

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.

FY22 ACCOMPLISHMENTS

- Managed the purchasing card system to ensure every cardholder, and all supervisors are thoroughly trained.
- Enforced P-card 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.
- Reduced pre-bids and formal bid openings during pandemic.
- Created and advised various County departments in creating contracts.
- Handled IFB for Heritage Park Site Improvements
- Handled IFB for Wrenn's Mill Refuse and Recycling Center Site Improvements.
- Attended GFOA training classes.
- Focused on using more cooperative contracts solicited by other jurisdictions to save money and reduce administrative costs/efforts. This results in fewer formal solicitations, faster turnaround and better pricing.
- Worked with County Attorney to improve contract language and add protections.
- Increased involvement in new solicitations which were technical and complex.

FY23 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 P-cards 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)
- Work toward reducing the number of P-cards w/o putting a hardship on departments. (SP1 Effective Governance and Community Partnerships)
- Work toward virtual meetings, bid opening and training. (SP1 Effective Governance and Community Partnerships)
- Continue to use regional and state contracts in order 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)

PERFORMANCE MEASURES / STATISTICS

	FY21 ACTUAL	FY22 ACTUAL	FY23 ESTIMATE
Number of Solicitations (RFPs/IFBs/Other)	11	4	6
Annual Rebates Earned (P-Cards & E-payables)	\$25,156	\$30,426	\$32,000
P-Cards- Annual Spend	\$1,347,091	\$1,595,254	\$1,700,000
Purchase Orders- Annual Spend	\$8,188,950	\$10,594,307	\$20,000,000
E-payables- Annual Spend	\$366,294	\$204,557	\$350,000

RECENT TRENDS

The number of formal Solicitations about the same, but expected to drop as thresholds are raised:

- The wide use of more cooperative contracts. (National trend endorsed by US Conference of Mayors, etc.)
- Major capital expenditures in 2021 Windsor Ditch; Metal Buildings at fairgrounds, and design of Rt. 258 Utility Improvements.
- The pandemic has reduced the number of large construction projects.
- More ‘long-term’ contracts & agreements with renewals (Taking advantage of spreading out solicitations and receiving economies and stability.)
- Rebates on card usage or electronic payments are changing:
- P-card usage is much higher so rebates should increase for these.
- Using more ecommerce sites provide better pricing and reduces administrative costs, but rebate offers are fewer.
- Using more Amazon Business, better pricing, no rebates.

RECENT TRENDS (continued)

Pricing of goods/materials:

- 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.
- 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 PowersH-Gal; Cooperative Many Others

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

PURCHASING

Continued

Isle of Wight County
Adopted FY 2022-23 Operating Budget
General Fund Expenditures

PURCHASING

		FY 2020-21	FY 2021-22	FY 2022-23	%
		Actual	Amended	Adopted	Change
Salaries And Wages	\$	116,313	121,829	108,326	-12.47%
FICA (SS & Medicare)		8,873	10,085	8,287	-21.70%
VRS - Retirement Benefits		12,899	15,395	13,520	-13.87%
Medical/Dental Plans		11,015	8,556	29,923	71.41%
Group Life Insurance		1,557	1,763	1,452	-21.42%
Deferred Comp		700	840	840	0.00%
Travel & Training		1,350	2,500	1,580	-58.23%
Dues & Association Memberships		318	250	225	-11.11%
Office Supplies		400	150	150	0.00%
Total Operating Expenditures	\$	153,424	161,368	164,303	1.79%

PERSONNEL SUMMARY

	FY 2020-21	FY 2021-22	FY 2022-23
	Actual	Amended	Adopted
Procurement Agent	1.0	1.0	1.0
Junior Accountant	1.0	1.0	1.0
Number of Full-Time Positions	2.0	2.0	2.0



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JUDICIAL

CIRCUIT COURT - JUDGES

DESCRIPTION

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

FY23 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.

CIRCUIT COURT - JUDGES

Continued

Isle of Wight County
Adopted FY 2022-23 Operating Budget
General Fund Expenditures

CIRCUIT COURT

		FY 2020-21	FY 2021-22	FY 2022-23	%
		Actual	Amended	Adopted	Change
Salaries And Wages	\$	47,521	55,874	56,259	0.68%
Overtime		40	-	-	0.00%
Compensation		2,040	5,900	4,400	-34.09%
FICA (SS & Medicare)		3,295	4,275	4,304	0.67%
VRS - Retirement Benefits		4,895	6,490	6,543	0.81%
Hospital/Medical Plans		15,487	15,487	16,460	5.91%
Group Life Insurance		630	743	754	1.46%
Deferred Comp		420	420	420	0.00%
Telephone (Voice and Fax)		381	350	299	-17.20%
Travel & Training		-	149	200	25.72%
Dues & Association Memberships		-	200	200	0.00%
Office Supplies		264	1,000	1,000	0.00%
Total Operating Expenditures	\$	74,973	90,888	90,839	-0.05%

PERSONNEL SUMMARY

	FY 2020-21	FY 2021-22	FY 2022-23
	Actual	Amended	Adopted
Judicial Asst.	1.0	0.0	0.0
Civil Docket Administrator	0.0	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.

FY23 OBJECTIVES

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

Isle of Wight County
Adopted FY 2022-23 Operating Budget
General Fund Expenditures

GENERAL DISTRICT COURT

		FY 2020-21	FY 2021-22	FY 2022-23	%
		Actual	Amended	Adopted	Change
Other Compensation	\$	2,818	3,017	3,020	0.10%
Court Appt Public Defender		1,080	15,000	15,000	0.00%
Telephone (Voice and Fax)		1,376	1,361	1,361	0.00%
Travel & Training		-	-	1,500	100.00%
Operating Expenses		653	2,233	2,500	10.68%
Dues & Association Membership		100	100	685	85.40%
Office Supplies		942	1,000	1,000	0.00%
Copier Lease		2,689	2,335	2,335	0.00%
Copier Service/Supply Contract		198	1,200	1,200	0.00%
Total Operating Expenditures	\$	9,857	26,246	28,601	8.23%

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.

FY23 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.

**Isle of Wight County
Adopted FY 2022-23 Operating Budget
General Fund Expenditures**

WESTERN TIDEWATER COMMUNITY CORRECTIONS

	FY 2020-21 Actual	FY 2021-22 Amended	FY 2022-23 Adopted	% Change
Telephone (Voice And Fax)	\$ -	312	-	-100.00%
Contributions	17,567	18,614	18,614	0.00%
Total Operating Expenditures	\$ 17,567	18,926	18,614	-1.68%

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.

FY22 ACCOMPLISHMENTS

- Completed one substance abuse group and the participants completed successfully.
- Drug screens were administered to verify abstinence from drugs and alcohol and utilization was down during the fiscal year.
- Worked with clients or made referrals to other community resources using other resources.

FY23 OBJECTIVES

- With continued funding, we plan to serve at least the same number of new referrals in FY 2022. 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 Well Being 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

Continued

**Isle of Wight County
Adopted FY 2022-23 Operating Budget
General Fund Expenditures**

JUVENILE ACCOUNTABILITY PROGRAM

		FY 2020-21	FY 2021-22	FY 2022-23	%
		Actual	Amended	Adopted	Change
Professional Services	\$	-	1,250	1,250	0.00%
Telephone (Voice And Fax)		75	75	75	0.00%
Drug Testing Supplies		-	750	750	0.00%
Drug Lab Test		-	425	425	0.00%
Total Operating Expenditures	\$	75	2,500	2,500	0.00%

JUVENILE AND DOMESTIC RELATIONS COURT

DESCRIPTION

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

FY23 OBJECTIVES

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

Isle of Wight County Adopted FY 2022-23 Operating Budget General Fund Expenditures

JUVENILE & DOMESTIC RELATION COURT

	FY 2020-21 Actual	FY 2021-22 Amended	FY 2022-23 Adopted	% Change
Other Compensation	\$ 1,838	2,140	2,140	0.00%
Repairs & Maintenance	-	240	240	0.00%
Court Appointed Public Defender	-	500	500	0.00%
Postage	753	1,120	800	-40.00%
Telephone (Voice and Fax)	1,201	1,157	1,044	-10.82%
Travel & Training	-	2,000	2,000	0.00%
Dues & Association Membership	285	450	450	0.00%
Office Supplies	959	1,500	2,000	25.00%
Copier Lease	2,557	2,268	2,268	0.00%
Copier Service/Supply Contract	190	1,200	1,200	0.00%
Total Operating Expenditures	\$ 7,782	12,575	12,642	0.53%

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 17 employees consisting of a director, two supervisors, 10 intake/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.

FY23 OBJECTIVES

- Reduce recidivism of youth involved in the Isle of Wight Juvenile and Domestic Relations Court to strengthen community safety.
- Ensure all youth assessed at moderate to high risk receive treatment/services to address areas of need and risk.
- Maintain effective partnerships with local agencies including law enforcement by responding promptly to requests for collaboration, questions, and for information.
- Maintain probation, parole, and direct care case contact compliance per Department of Juvenile Justice standards exceed 98%.
- Divert 28% or more of intake matters away from the court and to agencies that can better address their needs.
- To improve retention of staff and develop a highly proficient unit.

**Isle of Wight County
Adopted FY 2022-23 Operating Budget
General Fund Expenditures**

FIFTH DISTRICT COURT SERVICES

	FY 2020-21 Actual	FY 2021-22 Amended	FY 2022-23 Adopted	% Change
Professional Services	\$ 70,210	199,500	199,500	0.00%
Telephone (Voice And Fax)	591	600	781	23.18%
Total Operating Expenditures	\$ 70,800	200,100	200,281	0.09%

CLERK OF THE CIRCUIT COURT

DESCRIPTION

The Clerk's Office performs multiple duties (over 800 by Code of Virginia), which serve Isle of Wight County citizens. The Clerk's Office records deeds, wills, file civil suits, financing statements, and any and all other documents relating to real estate. We issue marriage licenses, passport applications, and concealed handgun permits. The staff administers notary oaths and oaths of all County appointed and elected officials, recording same for public view, and makes a permanent record. The Office docket judgments and records liens. The Clerk's Office also tends to the duties of Circuit Court, which also serves our citizens, whether it is criminal or civil in nature. We issue subpoenas for witnesses; draw jurors and maintain the jury system notifying jurors of trial dates, continuances, etc.; set trial dates, and attend trials to obtain the facts for writing court orders reflecting the results of the cases, which is a permanent record. The Circuit Court is a "Court of Record" which requires court orders be written and entered by the presiding judge.

FY22 ACCOMPLISHMENTS

- Continual technology improvements for access to County records. All County records, from the 1600's to present, are now online for viewing pursuant to the Code of Virginia. Secure Remote Access is provided pursuant to Virginia Code, making records accessible, by subscription, such as deeds, wills, marriage licenses, financing statements, and miscellaneous orders, but without a fee if viewed in the Record Room.
- Effective December 2013, the Clerk's Office became a fileless/paperless court, allowing judges, attorneys, and probation officers, to see our records through the Supreme Court Case Imaging System. When a citizen calls to inquire of a case, we can quickly pull it up on computer and provide the information by phone. The Public is provided case information when visiting Record Rooms on computer.
- Effective August 2014, we began "E-Filing" civil cases. Attorneys can send their Petitions in electronically, with payment, which benefits out of town attorneys to file a suit without coming to the office if they choose to use the E-Filing system.
- A volunteer is working hard to preserve the old "loose papers" stored in the Record Room from the 1600's. These fragile documents are being placed in mylar sleeves and filed in non-acidic folders and boxes that will preserve said documents indefinitely. The next phase is to index these documents to make available to the public, online and in-house. This project is ongoing.
- Logan Systems (our land records vendor) in January 2016, 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.

CLERK OF THE CIRCUIT COURT

Continued

- 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.

FY23 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.
- To automate the concealed handgun permit process through a new program in order to reduce the time required of staff to process the applications and issue permits.

PERFORMANCE MEASURES / STATISTICS

	FY21 ACTUAL	FY22 ACTUAL	FY23 ESTIMATE
Wills/Estates Initiated	212	244	250
Judgments/Administrative Liens/Notices	1165	1339	1500
Deeds Recorded	8120	9119	9500
Financing Statements	74	166	150
Fictitious Names	0	0	0
Marriage Licenses	175	205	200
Game Licenses – now offered online and sold at businesses	0	0	0
Passport Applications	239	335	400
Civil Actions Commenced	430	386	400
Concealed Handgun Permits	1557	911	1000
Criminal Cases Commenced	434	539	545

CLERK OF THE CIRCUIT COURT

Continued

TRENDS

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

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

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

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

The ever-increasing growth and population of the county mean a higher volume of work done by the staff of this office and also the number of customers in the office. The staff must be cross trained to effectively serve the citizens as we have multiple court dockets and at times jury trials on the same days.

CLERK OF THE CIRCUIT COURT

Continued

Isle of Wight County Adopted FY 2022-23 Operating Budget General Fund Expenditures

CLERK OF THE CIRCUIT COURT

		FY 2020-21 Actual	FY 2021-22 Amended	FY 2022-23 Adopted	% Change
Salaries and Wages	\$	329,834	367,311	375,433	2.16%
Overtime		134	-	-	0.00%
FICA (SS & Medicare)		23,669	28,099	28,721	2.17%
VRS - Retirement Benefits		32,323	42,785	44,300	3.42%
Hospital/Medical Plans		60,890	70,154	91,030	22.93%
Group Life Insurance		4,159	4,901	5,031	2.58%
Deferred Comp		2,485	2,940	2,940	0.00%
Legal Services-Jurors		9,692	17,920	17,920	0.00%
TTF Professional Services		28,217	31,450	31,450	0.00%
Repairs & Maintenance		-	500	500	0.00%
Maintenance Service Contracts		7,971	10,000	10,000	0.00%
Postage		3,222	6,520	6,520	0.00%
Telephone (Voice and Fax)		1,559	2,187	1,604	-36.35%
Travel & Training		250	1,000	1,000	0.00%
Dues & Association Membership		320	600	600	0.00%
Office Supplies		5,864	5,975	7,300	18.15%
Copier Lease		3,023	2,268	2,268	0.00%
Copier Service/Supply Contract		195	1,200	1,200	0.00%
Audit Fees		2,193	2,500	2,500	0.00%
Total Operating Expenditures	\$	515,998	598,310	630,317	5.08%

PERSONNEL SUMMARY

	FY 2020-21 Actual	FY 2021-22 Amended	FY 2022-23 Adopted
Clerk of Circuit Court	1.0	1.0	1.0
Deputy Clerk II	1.0	1.0	1.0
Deputy Clerk III	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	7.0	7.0	7.0

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.

FY22 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 forfeitures matters in favor of the Commonwealth.
- Continued community outreach through the presentation of programs in an effort to educate students and parents.

FY23 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

	FY21 ACTUAL	FY22 ACTUAL	FY23 ESTIMATE
Misdemeanor Charges Prosecuted	1,205	1,022	900
Felony Charges Prosecuted	1,232	674	700
Number of Infraction Charges Prosecuted	0	0	5
Number of Other Charges Prosecuted	85	63	30

COMMONWEALTH'S ATTORNEY

Continued

Isle of Wight County Adopted FY 2022-23 Operating Budget General Fund Expenditures

COMMONWEALTH ATTORNEY

	FY 2020-21 Actual	FY 2021-22 Amended	FY 2022-23 Adopted	% Change
Salaries and Wages	\$ 557,926	582,359	585,450	0.53%
Part-Time Salaries	780	-	-	0.00%
FICA (SS & Medicare)	40,635	44,551	44,787	0.53%
VRS - Retirement Benefits	57,947	67,686	68,896	1.76%
Hospital/Medical Plans	99,328	98,650	104,857	5.92%
Group Life Insurance	7,405	7,752	7,846	1.20%
Deferred Comp	2,520	2,520	2,520	0.00%
Maintenance Service Contracts	4,582	7,685	7,685	0.00%
Telephone (Voice and Fax)	4,015	4,861	1,781	-172.94%
Travel & Training	1,916	6,750	6,750	0.00%
Dues & Association Membership	4,084	5,250	5,250	0.00%
Office Supplies	4,250	4,250	4,250	0.00%
Copier Lease	3,135	2,268	2,268	0.00%
Copier Service/Supply Contract	206	1,200	1,200	0.00%
Equipment/Machinery	6,371	4,500	-	-100.00%
Total Operating Expenditures	\$ 795,100	840,282	843,540	0.39%

PERSONNEL SUMMARY

	FY 2020-21 Actual	FY 2021-22 Amended	FY 2022-23 Adopted
Commonwealth Attorney	1.0	1.0	1.0
Senior Asst Commonwealth Attorney	1.0	1.0	1.0
Asst Commonwealth Attorney	1.0	1.0	1.0
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



PUBLIC SAFETY

SHERIFF

DESCRIPTION

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

FY22 ACCOMPLISHMENTS

- Continued to develop, train, and implement comprehensive policies and procedures on all operational components of this office (100 policies).
- Promotions in 2020 were Captain Potter, Lt. Morgan, Sgt. Coughlin, Sgt. Cofield, and Cpl. Johnson.
- Maintained a presence by patrol deputies in all schools, in addition to the SROs full time presence. Patrol conducted 269 school checks that resulted in 134 hours spent in schools.
- Conducted 1,875 community relation meetings, business assist, business checks, project lifesaver, police escorts and community events.
- Summons and civil process- Served 8,515 court papers.
- Conducted 24 Writs, Levies, and Repossessions.
- Conducted 29 Evictions; provided court security for 12,431 cases.

FY23 OBJECTIVES

- Develop processes to ensure continuity of operations during critical incidents i.e. installation of generator for public safety building.
- Accreditation – continue on-going meetings of compliance and documentation. This agency is schedule for re-accreditation in April of 2022.
- Monitor and evaluate the increase in population, residences, businesses, and roadways in the Carrollton area.
- Continue community and regional meetings (Hampton Roads Chiefs, Hampton Roads Crime Analysis Network, Hampton Roads Crime Prevention Network).
- Continue to participate and support community events.
- Continue to expand our presence with social media applications (Instagram – Facebook)
- Continue with TRIAD and Commission on Aging
- Continue student mentoring program though High Schools.
- Work on establishing a DARE program with IOWCS
- Continue with succession planning to strengthen leadership
- Continue employee skill set development
- Continue incorporating a more systematic approach to training (relevant – affordable – intensive)

FY23 OBJECTIVES (continued)

- These are challenging time for Law Enforcement. This agency is committed to working with county staff to develop incentives to help recruit and retain personnel.
- Hiring – actively recruit and hire individuals with moral courage to treat citizens fairly and impartially. Participate in Job Fairs

PERFORMANCE MEASURES / STATISTICS

2021 CALENDAR SCHOOL CHECKS

SCHOOL	COUNT	TIME	% COUNT	% TIME
Carrollton Elementary School	52	15:20	19.3%	11.4%
Carrsville Elementary School	56	14:20	20.8%	10.7%
Georgie D Tyler Middle School	21	13:01	7.8%	9.7%
Hardy Elementary School	42	29:47	15.6%	22.2%
Isle Of Wight Academy	3	0:13	1.1%	0.2%
Smithfield High School	15	11:02	5.6%	8.2%
Smithfield Middle School	8	8:23	3.0%	6.3%
Westside Elementary School	4	1:39	1.5%	1.2%
Windsor Elementary School	38	14:49	14.1%	11.1%
Windsor High School	30	25:24	11.2%	18.9%
Grand Total	269	134:03	100.0%	100.0%

**Note: These times only reflect actions of NON-SRO Personnel*

PERFORMANCE MEASURES / STATISTICS

	2020	2021	% CHANGE
Calls for Service	45,709	43,356	-5.15%
Average Response Time	11:08	12:36	13.17%
Mental Health Related Transports	52	79	51.92%
Traffic Stops	3,193	2,276	-28.72%
Traffic Summons	2,408	1,758	-26.99%
Traffic Crashes	832	885	6.37%
Warrants Served	1,516	1,257	-17.08%
Civil Process Served	10,038	8,568	-14.64%
School Checks	231	244	5.63%
Gun Permits Processed	1,377	845	-38.63%
Incident Reports	2,419	2,664	10.13%
Crimes Against Property	365	455	24.66%
Crimes Against Persons	229	259	13.10%
Crimes Against Society	464	338	-27.16%
Crimes-Fraud Related	103	111	7.77%
Crimes (Total in all three categories)	2,465	2,650	7.51%

**Isle of Wight County
Adopted FY 2022-23 Operating Budget
General Fund Expenditures**

SHERIFF

		FY 2020-21	FY 2021-22	FY 2022-23	%
		Actual	Amended	Adopted	Change
Salaries and Wages	\$	2,653,341	3,120,412	3,110,208	-0.33%
Overtime		236,289	202,000	300,000	32.67%
Part-Time Salaries		105,621	122,800	122,800	0.00%
FICA (SS & Medicare)		217,297	257,133	270,276	4.86%
VRS - Retirement Benefits		264,365	343,615	357,320	3.84%
Hospital/Medical Plans		571,442	663,612	673,789	1.51%
Group Life Insurance		34,626	39,421	41,677	5.41%
Deferred Comp		18,134	20,580	18,060	-13.95%
Uniforms Taxable		2,211	4,000	4,500	11.11%
Professional Services		7,018	8,700	8,700	0.00%
Repairs & Maintenance		1,080	6,148	6,148	0.00%
Maintenance Service Contracts		32,743	26,822	38,779	30.83%
Advertising Services		1,800	3,830	6,350	39.69%
Capital Lease Agreements		-	-	178,940	100.00%
Utilities		41,636	45,000	45,000	0.00%
Postage		2,604	2,000	2,000	0.00%
Telephone (Voice and Fax)		31,454	29,801	31,646	5.83%
RMS Licenses		28,125	39,200	31,500	-24.44%
Travel & Training		34,864	38,000	45,000	15.56%
Tolls & Parking		73	-	-	0.00%
Travel - Prisoner Extradition		1,953	1,567	-	-100.00%
Special Investigate Task Force		921	2,000	2,000	0.00%
Operating Expenses		48,935	53,625	56,125	4.45%
Dues & Association Memberships		6,544	7,185	7,370	2.51%
Office Supplies		11,499	13,000	13,000	0.00%
Equipment-Small<\$5k		29,181	8,700	9,300	6.45%
Copier Lease		4,415	4,768	4,300	-10.88%
Copier Service/Supply Contract		199	1,200	1,200	0.00%
Computer Software		263	500	500	0.00%
Computer Hardware<\$5k		2,258	3,000	3,000	0.00%
Fleet		306,934	286,368	385,000	25.62%
Uniforms		72,041	83,771	83,270	-0.60%
Capital Outlay		264,845	323,890	-	-100.00%
Total Operating Expenditures	\$	5,034,712	5,762,648	5,857,758	1.62%

PERSONNEL SUMMARY

	FY 2020-21	FY 2021-22	FY 2022-23
	Actual	Amended	Adopted
Sheriff	1.0	1.0	1.0
Major S O	1.0	1.0	1.0
Captain	1.0	1.0	1.0
Lieutenant S O	4.0	4.0	4.0
Sargeant S O	6.0	6.0	6.0
Corporal	5.0	5.0	5.0
Deputy Sheriff	33.0	36.0	40.0
Office Manager S O	1.0	1.0	1.0
Administrative Asst.	3.0	3.0	3.0
IT Support Specialist II	0.0	0.0	0.25
Number of Full-Time Positions	55.0	58.0	62.25

SHERIFF- ANIMAL SERVICES

DESCRIPTION

Isle of Wight 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. Those animals are housed for the required time frames and forever homes are sought for those that are suitable for adoption or transfer to rescue organizations.

FY22 ACCOMPLISHMENTS

- Continued to partner with other animal care agencies to conduct several 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 966, animals in the facility.
- Facilitated the adoption of 302 animals.
- Facilitated the transfer of 171 animals: Expanded additional partnerships with other animal care facilities.
- Responded to 1,635 calls for service.
- Maintained a consistent euthanasia rate for dogs.
- Maintained a consistent euthanasia rate for cats: Improving sanitization, vaccination, and placement procedures within the facility. Extending socialization of feral/trapped community cats.
- Reunited 152 animals with their families.
- Had all ACO fitted and receive Ballistic vest and were trained in firearms.
- Filled two full time and one part time kennel attendant positions.

FY23 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.

SHERIFF- ANIMAL SERVICES

Continued

PERFORMANCE MEASURES / STATISTICS

	2020	2021	% CHANGE
Calls for Service	1591	1,635	2.77%
Number of Animals Entering Animal Services Facility	1,295	966	-25.41%
Number of Stray Animals Picked Up	653	542	-17%
Number of Animals Adopted	425	302	-28%

SHERIFF- ANIMAL SERVICES

Continued

Isle of Wight County Adopted FY 2022-23 Operating Budget General Fund Expenditures

ANIMAL CONTROL

		FY 2020-21 Actual	FY 2021-22 Amended	FY 2022-23 Adopted	% Change
Salaries and Wages	\$	223,342	260,630	274,876	5.18%
Overtime		41,448	31,310	31,310	0.00%
Part-Time Salaries		12,551	20,676	20,676	0.00%
FICA (SS & Medicare)		19,729	23,914	25,005	4.36%
VRS - Retirement Benefits		23,596	30,408	33,068	8.04%
Hospital/Medical Plans		76,268	81,538	83,668	2.55%
Group Life Insurance		2,945	3,486	3,684	5.37%
Deferred Comp		1,606	1,680	2,100	20.00%
Repairs & Maintenance		1,346	2,380	2,380	0.00%
Advertising Services		-	1,100	1,100	0.00%
Veterinarian Services		47,465	55,000	55,000	0.00%
Utilities		16,041	22,000	22,000	0.00%
Postage		1	140	140	0.00%
Telephone (Voice and Fax)		1,475	1,418	1,300	-9.08%
Travel & Training		2,000	3,000	3,000	0.00%
Operating Expenses		28,432	29,500	31,800	7.23%
Dues & Association Memberships		-	120	120	0.00%
Office Supplies		1,889	2,125	2,125	0.00%
Equipment-Small<\$5k		-	1,000	1,000	0.00%
Copier Lease		1,369	4,425	3,000	-47.50%
Fleet		20,540	21,696	29,196	25.69%
Uniforms		1,223	3,000	3,000	0.00%
Total Operating Expenditures	\$	523,267	600,546	629,548	4.61%

PERSONNEL SUMMARY

	FY 2020-21 Actual	FY 2021-22 Amended	FY 2022-23 Adopted
Animal Control Officer	4.0	4.0	4.0
Chief Animal Control Officer	1.0	1.0	1.0
Kennel Assistant	2.0	2.0	2.0
Number of Full-Time Positions	7.0	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 29 full-time fire/EMS positions and a roster of approximately 46 part-time employees.

FY22 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.
- Transitioned field EMS report writing hardware to new iPads.
- Increased suburban response performance target.

FY23 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 Well-being and Quality of Life)
- To maintain Station Response Reliability “District unit handles District call” at 90% compliance (SP3: Managing Growth and Change)
- Complete SCBA replacement project
- Rushmere Fire station expansion.

PERFORMANCE MEASURES / STATISTICS

	FY21 ACTUAL	FY22 ACTUAL	FY23 ESTIMATE
EMS Calls for Service	4,700	5,409	6,000
Number of Fire Incidents	1,100	764	850
Rural Response within 14 min (80% Target)	80.0%	66%	80%
Suburban Response within 10 min (80% Target)	83.0%	91%	80%

FIRE & RESCUE- RESPONSE

Continued

Isle of Wight County Adopted FY 2022-23 Operating Budget General Fund Expenditures

FIRE & RESCUE RESPONSE

	FY 2020-21 Actual	FY 2021-22 Amended	FY 2022-23 Adopted	% Change
Salaries And Wages	\$ 1,152,287	1,434,093	1,585,401	9.54%
Overtime	212,946	227,442	190,000	-19.71%
Holiday Pay	60,061	67,342	67,342	0.00%
Part-Time Salaries	895,158	717,406	762,000	5.85%
FICA (SS & Medicare)	172,585	187,140	197,886	5.43%
VRS - Retirement Benefits	117,501	167,527	184,383	9.14%
Medical/Dental Plans	253,710	357,306	363,928	1.82%
Group Life Insurance	15,125	19,217	21,289	9.73%
Deferred Comp	7,770	9,870	10,080	2.08%
Uniforms Taxable	67	-	-	0.00%
Professional Services	8,351	14,543	9,135	-59.20%
EMS Service Contracts	4,860	21,000	21,000	0.00%
Maintenance Service Contracts	22,971	24,708	26,000	4.97%
Utilities	651	800	800	0.00%
Telephone (Voice And Fax)	15,096	17,064	17,064	0.00%
Travel & Training	9,796	8,120	13,000	37.54%
Four-4-Life EMS Support	24,418	40,000	40,000	0.00%
Hampton Roads Planning Distric	5,865	5,916	6,082	2.73%
Contribution State Forrestry	10,093	10,093	10,093	0.00%
Office Supplies	-	425	425	0.00%
Medical Supplies	68,969	67,092	45,850	-46.33%
Medical Services	5,070	8,800	9,414	6.52%
Fleet	4,949	6,900	6,300	-9.52%
Uniforms	14,867	14,500	15,000	3.33%
PPE & Safety	14,391	10,000	10,000	0.00%
Capital Outlay	249,783	71,205	-	-100.00%
Total Operating Expenditures	\$ 3,347,340	3,508,509	3,612,472	2.88%

PERSONNEL SUMMARY

	FY 2020-21 Actual	FY 2021-22 Amended	FY 2022-23 Adopted
Firefighter/Medic II	15.0	19.0	18.0
Firefighter/Medic I	2.0	1.0	3.0
Fire & EMS LT	4.0	4.0	3.0
Fire & EMS Captain	3.0	4.0	4.0
Number of Full-Time Positions	24.0	28.0	28.0

FIRE & RESCUE- RESPONSE

Continued

Isle of Wight County Adopted FY 2022-23 Operating Budget General Fund Expenditures

STATION SERVICES - FIRE & RESCUE

		FY 2020-21 Actual	FY 2021-22 Amended	FY 2022-23 Adopted	% Change
Utilities-Volunteer Depts	\$	103,757	117,000	117,000	0.00%
Fuel - Volunteer		-	57,000	104,000	45.19%
Volunteer Dept-Insurance		212,119	211,313	232,444	9.09%
Travel & Training		-	10,000	10,000	0.00%
Fire Programs Fund Expense		81,788	99,386	98,807	-0.59%
Contribution Carrollton VFR		182,801	162,600	162,450	-0.09%
Contribution-Carrsville VFR		125,100	94,186	83,600	-12.66%
Contribution Rushmere VF		67,100	63,500	54,900	-15.66%
Contribution Smithfield VF		268,666	197,744	196,330	-0.72%
Contribution Windsor VF		136,000	167,300	88,500	-89.04%
Contribution IOWVR		219,500	210,000	211,000	0.47%
Contribution Windsor VR		54,750	37,398	83,321	55.12%
Vehicle Tax Relief		-	-	115,000	100.00%
Equipment / Machinery		-	-	10,000	100.00%
Total Station Services - Fire	\$	1,451,581	1,427,427	1,567,352	8.93%

EMERGENCY SERVICES-EMERGENCY MANAGEMENT & 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, updating, and exercising 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.

FY22 ACCOMPLISHMENTS

- Implemented Emergency Operations Center (EOC) management software; VEOCI
- Developed Multi-Year Training and Exercise Plan
- Obtained reimbursement related to COVID-19 through FEMA's public assistance program
- Processed EMS claims within the established 45-day benchmark goal.
- Implemented internal collection process for non-residents EMS transports in preparation for Treasurer's office.
- Exceeded projected revenue for FY22.
- Implemented insurance verification software process.

FY23 OBJECTIVES

- Emergency Management staff to obtain state and national emergency management certifications
- Exercise current Emergency Operations Plan (EOP) using the Homeland Security Exercise and Evaluation Program (HSEEP)
- Pursue additional grant opportunities related to enhancing the county's emergency management program
- Develop and implement EMS documentation training for EMS providers on patient care reporting.
- Work to educate citizens, and nursing and medical facilities in our community of when private transport or medical transport companies should be utilized. (SP1: Effective governance and community partnerships.)
- New EMS Billing clerk to obtain NAAC certification.

EMERGENCY SERVICES-EMERGENCY MANAGEMENT & BILLING

Continued

PERFORMANCE MEASURES / STATISTICS

	FY21 ACTUAL	FY22 ACTUAL	FY23 ESTIMATE
Percent Compliance with Federal NIMS Requirements	85%	85%	85%
Number of Patients Billed for EMS Services	3,089	3,100	3,100

EMERGENCY SERVICES-EMERGENCY MANAGEMENT & BILLING

Continued

Isle of Wight County Adopted FY 2022-23 Operating Budget General Fund Expenditures

EMERGENCY SERVICES

		FY 2020-21 Actual	FY 2021-22 Amended	FY 2022-23 Adopted	% Change
Salaries and Wages	\$	318,893	328,637	337,926	2.75%
Overtime		382	505	505	0.00%
FICA (SS & Medicare)		23,529	25,623	25,383	-0.95%
VRS - Retirement Benefits		32,123	38,614	40,275	4.12%
Hospital/Medical Plans		45,324	59,120	58,475	-1.10%
Group Life Insurance		4,116	4,422	4,529	2.36%
Deferred Comp		3,088	3,260	3,680	11.41%
Maintenance Service Contracts		20,975	23,700	24,500	3.27%
Advertising Services		-	250	250	0.00%
Postage		1,554	3,680	3,680	0.00%
Telephone (Voice and Fax)		3,761	3,854	3,085	-24.93%
Travel & Training		3,793	5,985	9,000	33.50%
Dues & Association Membership		671	498	498	0.00%
Office Supplies		3,000	3,631	3,631	0.00%
Equipment-Small<\$5k		1,201	2,500	2,500	0.00%
Medical Services		140	-	-	0.00%
Copier Lease		3,247	2,268	2,268	0.00%
Copier Service/Supply Contract		207	1,200	1,200	0.00%
Computer Software <\$5k		(4)	200	200	0.00%
Fleet		1,952	3,600	4,000	10.00%
Uniforms		630	825	1,300	36.54%
Total Operating Expenditures	\$	468,580	512,372	526,885	2.75%

PERSONNEL SUMMARY

	FY 2020-21 Actual	FY 2021-22 Amended	FY 2022-23 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 66% Suffolk, 19% Isle of Wight County, and 15% Franklin.

**Isle of Wight County
Adopted FY 2022-23 Operating Budget
General Fund Expenditures**

WESTERN TIDEWATER REGIONAL JAIL

	FY 2020-21 Actual	FY 2021-22 Amended	FY 2022-23 Adopted	% Change
Professional Services	\$ 1,293,333	1,293,333	1,293,333	0.00%
Total Operating Expenditures	\$ 1,293,333	1,293,333	1,293,333	0.00%



PUBLIC WORKS

PUBLIC WORKS- ADMINISTRATION

DESCRIPTION

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

FY22 ACCOMPLISHMENTS

- Maintained seamless operations during current pandemic.

FY23 OBJECTIVES

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

PUBLIC WORKS- ADMINISTRATION

Continued

Isle of Wight County Adopted FY 2022-23 Operating Budget General Fund Expenditures

PUBLIC WORKS ADMINISTRATION

	FY 2020-21	FY 2021-22	FY 2022-23	%
	Actual	Amended	Adopted	Change
Salaries and Wages	\$ 195,623	206,255	202,456	-1.88%
Part-Time Salaries	-	1,331	-	-100.00%
FICA (SS & Medicare)	14,075	15,880	15,488	-2.53%
VRS - Retirement Benefits	20,338	23,393	23,930	2.24%
Hospital/Medical Plans	46,492	46,461	53,745	13.55%
Group Life Insurance	2,618	2,679	2,713	1.25%
Deferred Comp	421	840	840	0.00%
Utilities	4,676	5,200	5,200	0.00%
Postage	20	75	75	0.00%
Telephone (Voice and Fax)	991	982	1,282	23.40%
Travel & Training	-	250	250	0.00%
P Card Suspense	-	1	1	0.00%
Office Supplies	1,033	1,500	1,500	0.00%
Copier Lease	1,342	1,134	1,134	0.00%
Copier Service/Supply Contract	97	650	650	0.00%
Fleet	4,436	11,480	11,480	0.00%
Total Operating Expenditures	\$ 292,161	318,111	320,744	0.82%

PERSONNEL SUMMARY

	FY 2020-21	FY 2021-22	FY 2022-23
	Actual	Amended	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.

FY22 ACCOMPLISHMENTS

- On-going support for Benn's Grant.
- On-going support for South Harbor.
- On-going support for The Crossings.
- On-going collaboration of Renovation of E911 Communications Center
- Collaboration with P&R on new ATV trail.
- Windsor Library Addition Design and Bid.

FY23 OBJECTIVES

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

PERFORMANCE MEASURES / STATISTICS

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

PUBLIC WORKS- CAPITAL PROGRAMS & INSPECTIONS

Continued

Isle of Wight County Adopted FY 2022-23 Operating Budget General Fund Expenditures

PUBLIC WORKS - CAPITAL PROGRAMS & INSPCTIONS

		FY 2020-21 Actual	FY 2021-22 Amended	FY 2022-23 Adopted	% Change
Salaries And Wages	\$	51,111	51,649	52,363	1.36%
FICA (SS & Medicare)		3,693	3,951	4,006	1.37%
VRS - Retirement Benefits		5,243	6,043	6,090	0.77%
Medical/Dental Plans		13,949	13,939	14,814	5.91%
Group Life Insurance		675	692	702	1.42%
Telephone (Voice And Fax)		1,364	1,205	1,205	0.00%
Travel & Training		-	800	800	0.00%
Operating Expenses		165	400	400	0.00%
Fuel		3,811	4,783	4,783	0.00%
PPE & Safety		-	800	800	0.00%
Total Operating Expenditures	\$	80,010	84,262	85,963	1.98%

PERSONNEL SUMMARY

	FY 2020-21 Actual	FY 2021-22 Amended	FY 2022-23 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 & DISPOSAL

DESCRIPTION

The County's existing solid waste management program includes 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 (R&R) Centers.

The Refuse Collection & Disposal Division provides additional efficiency to its program by the generation of revenue derived from the sale of recyclable metal. 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.

FY22 ACCOMPLISHMENTS

- Continued Outreach with Local Organizations and Schools on Recycling Education.
- Wrenns Mill R&R Center revamp project prepared and ready to go out to bid.
- Supplied site attendants with Safety Shoes.
- Developed training program for site attendants to provide them with the tools to enforce Solid Waste Ordinance to Manage the Refuse and Recycling Centers.
- Continued Residential C&D collection at Jones Creek, Carroll Bridge, Stave Mill and Carrsville.
- Continued tonnage reduction through guideline enforcement and recycling efforts.
- Continued and Improved Weekly Safety Program for Truck Drivers.
- Purchased florescent tube crusher for the HHW program to decrease disposal cost and increase storage space.
- Continued a three-year contract for Yard Debris, Residential Construction Debris, Bottled Water service, Porta Jon service, and HHW service.
- Ordered New Boom/Grapple truck
- Provided safety winter hats for the site attendants.
- Continued and improved drivers' electronic data collection program.
- Developed 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.

FY23 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 reduce recycling acceptance items and re-educate citizens to create a more efficient recycling program at the Refuse and Recycling center attendants. (SP1 - Effective Governance and Community Partnerships)

PUBLIC WORKS- REFUSE COLLECTION & DISPOSAL

Continued

FY23 OBJECTIVES (continued)

- To identify waste reduction initiative that could be implemented with the greatest potential for increasing waste stream diversion. (SP3 – Managing Growth and Change)
- Improve 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)

PERFORMANCE MEASURES / STATISTICS

	FY21 ACTUAL	FY22 ACTUAL	FY23 ESTIMATE
Refuse Tonnage	17,838	18,590	19,000
Single-Stream Recycling (tonnage) per Calendar Yr.	887	890	900
Yard Waste Recycling (tonnage) per Calendar Yr.	1,400	1,650	1,700
Residential Construction Debris	1,115	1,150	1,200

PUBLIC WORKS- REFUSE COLLECTION & DISPOSAL

Continued

Isle of Wight County Adopted FY 2022-23 Operating Budget General Fund Expenditures

PUBLIC WORKS - REFUSE

		FY 2020-21 Actual	FY 2021-22 Amended	FY 2022-23 Adopted	% Change
Salaries and Wages	\$	315,420	362,846	355,985	-1.93%
Overtime		33,705	10,771	10,771	0.00%
Part-Time Salaries		394,555	409,726	409,726	0.00%
FICA (SS & Medicare)		55,306	60,155	59,401	-1.27%
VRS - Retirement Benefits		33,494	42,804	43,112	0.71%
Hospital/Medical Plans		89,249	107,206	90,133	-18.94%
Group Life Insurance		4,171	4,902	4,771	-2.75%
Deferred Comp		2,940	3,360	2,940	-14.29%
Temp Agencies Services		873	-	-	0.00%
Repairs & Maintenance		58,907	50,000	50,000	0.00%
Contracted Services		12,758	17,737	15,200	-16.69%
Purchased Services-SPSA		1,238,584	1,392,600	1,468,600	5.17%
Utilities		17,717	17,000	17,000	0.00%
Telephone (Voice and Fax)		5,469	6,758	6,758	0.00%
Travel & Training		-	4,790	4,790	0.00%
Operating Expenses		5,978	9,162	9,052	-1.22%
Landfill Post-Closure Cost		139,543	283,155	190,000	-49.03%
Dues & Association Membership		489	699	699	0.00%
Equipment-Small<\$5k		214	-	-	0.00%
Fleet		187,451	247,263	200,000	-23.63%
Uniforms		4,217	4,500	4,500	0.00%
PPE & Safety		3,011	6,700	6,700	0.00%
Capital Outlay		-	14,652	15,000	2.32%
Total Operating Expenditures	\$	2,604,048	3,056,786	2,965,138	-3.09%

PERSONNEL SUMMARY

	FY 2020-21 Actual	FY 2021-22 Amended	FY 2022-23 Adopted
Solid Waste Manager	1.0	1.0	1.0
Sanitation Supervisor	1.0	1.0	0.0
Lead Sanitation Worker	2.0	2.0	2.0
Maintenance Worker II	0.0	0.0	2.0
Sanitation Equipment Operator	5.0	5.0	5.0
Number of Full-Time Positions	9.0	9.0	10.0

PUBLIC WORKS- BUILDING MAINTENANCE & GROUNDS

DESCRIPTION

The Building Maintenance Division provides support to County departments and is responsible for maintaining County owned buildings, including associated pump stations, totaling over 300,000 square feet. 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.

FY22 ACCOMPLISHMENTS

- Completed Roof Repairs on Courts and Administration Buildings.
- Completed HVAC upgrade in Human Service Building Server Room.
- Completed multiple COVID 19 related projects.
- Maintained seamless operations during current pandemic.

FY23 OBJECTIVES

- To provide and maintain all facility 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 preventative maintenance programs and facilities. (SP4 – Funding the Future)

PERFORMANCE MEASURES / STATISTICS

	FY21 ACTUAL	FY22 ESTIMATE	FY23 ESTIMATE
Number of Work Order Requests Received	786	1,000	1,200

TRENDS

	FY21 ACTUAL	FY22 ESTIMATE
Sale of Surplus	\$90,739	\$62,294

PUBLIC WORKS- BUILDING MAINTENANCE & GROUNDS

Continued

Isle of Wight County Adopted FY 2022-23 Operating Budget General Fund Expenditures

PUBLIC WORKS - BLDGS & GROUNDS

		FY 2020-21 Actual	FY 2021-22 Amended	FY 2022-23 Adopted	% Change
Salaries and Wages	\$	433,723	445,142	446,308	0.26%
Overtime		11,286	9,131	6,060	-50.68%
Holiday Pay		62	-	-	0.00%
Part-Time Salaries		183,870	172,124	166,922	-3.12%
FICA (SS & Medicare)		46,158	47,689	47,376	-0.66%
VRS - Retirement Benefits		45,595	52,082	53,394	2.46%
Hospital/Medical Plans		129,883	127,146	135,144	5.92%
Group Life Insurance		5,691	5,965	5,981	0.27%
Deferred Comp		2,940	2,940	2,940	0.00%
Repairs & Maintenance		180,965	220,014	226,000	2.65%
Maintenance Service Contracts		164,410	249,670	111,000	-124.93%
Generator Maintenance Program		27,627	22,500	22,000	-2.27%
Utilities		201,315	204,300	204,300	0.00%
Telephone (Voice and Fax)		11,078	11,310	11,392	0.72%
Travel & Training		-	2,910	2,910	0.00%
P Card Suspense		-	1	1	0.00%
Equipment-Small<\$5k		6,407	4,900	4,900	0.00%
Fleet		18,531	24,240	24,240	0.00%
Uniforms		10,973	8,000	8,000	0.00%
PPE & Safety		8,744	15,763	15,763	0.00%
Operating Supplies		45,015	23,688	20,604	-14.97%
County Signage		6,184	5,000	5,000	0.00%
Capital Outlay Additions		23,200	23,240	-	-100.00%
Capital Outlay		4,980	5,100	5,100	0.00%
Total Operating Expenditures	\$	1,568,637	1,682,855	1,525,335	-10.33%

PERSONNEL SUMMARY

	FY 2020-21 Actual	FY 2021-22 Amended	FY 2022-23 Adopted
Buildings Maint. Manager	1.0	1.0	1.0
Master Maintenance Technician	1.0	1.0	1.0
Maintenance Worker III	4.0	4.0	4.0
Building Operation Tech	1.0	0.0	0.0
Building Operations Supervisor	0.0	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	10.0	10.0	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.

FY22 ACCOMPLISHMENTS

- Completed construction of Nike Park Trail Segment 2.
- Collaborated on construction of Bartlett Intersection improvement project.
- Completed Secondary Road paving and street acceptance for Ashby Way East and Batiste Court.
- Awarded two (2) Smart Scale grants totaling \$9,472,250.

FY23 OBJECTIVES

- To complete design and award for construction on Smithfield Sidewalk.
- Initiate right-of-way acquisition phase coordination with VDOT for Nike Park Road Extended.
- Initiate design of Main Street Rt. 258/ Rt. 10 Bypass intersection Improvement project.

PUBLIC WORKS- TRANSPORTATION

Continued

Isle of Wight County Adopted FY 2022-23 Operating Budget General Fund Expenditures

PUBLIC WORKS - TRANSPORTATION

	FY 2020-21	FY 2021-22	FY 2022-23	%
	Actual	Amended	Adopted	Change
Salaries And Wages	\$ 115,560	117,526	117,721	0.17%
FICA (SS & Medicare)	8,177	8,991	9,006	0.17%
VRS - Retirement Benefits	11,770	13,587	13,691	0.76%
Hospital/Medical Plans	27,782	28,146	29,923	5.94%
Group Life Insurance	1,515	1,556	1,578	1.39%
Deferred Comp	822	840	840	0.00%
Professional Services	54,679	122,822	100,000	-22.82%
Maintenance Service Contracts	-	13,627	20,000	31.87%
Advertising	-	400	400	0.00%
Utilities	58,918	59,500	59,500	0.00%
Postage	11	200	200	0.00%
Telephone (Voice And Fax)	866	879	879	0.00%
Travel & Training	450	1,340	1,340	0.00%
Operating Expenses	1,305	-	-	0.00%
Office Supplies	203	400	400	0.00%
Computer Software <\$5k	(223)	360	360	0.00%
Fleet	-	11	-	-100.00%
PPE & Safety	-	190	200	5.00%
Total Operating Expenditures	\$ 281,836	370,375	356,038	-4.03%

PERSONNEL SUMMARY

	FY 2020-21	FY 2021-22	FY 2022-23
	Actual	Amended	Adopted
Transportation Manager	1.0	1.0	1.0
Special Projects Coordinator	1.0	1.0	2.0
Number of Full-Time Positions	2.0	2.0	3.0



PARKS, RECREATION AND CULTURAL

PARKS & RECREATION- ADMINISTRATION

DESCRIPTION

The Department of Parks and Recreation provides recreational facilities; maintains parks, open spaces, landscaped areas and grounds for all County owned property; implements programs, classes and special events, and works with the Isle of Wight County Fair Committee to produce the annual County Fair. In all, the Parks and Recreation Department oversees over 3,000 acres of park land including the 2,500-acre Blackwater Forest preserve. Facilities within the parks include three (3) boat ramp facilities, nine (9) playgrounds, four (4) softball fields, six (6) outdoor tennis courts, three (3) outdoor basketball courts, twenty-four (24) soccer fields, four (4) picnic shelters, two (2) picnic areas, one (1) 2 ½ mile mountain bike trail, one (1) memorial tree garden, one (1) 30 acre fairgrounds, which includes a rodeo arena, tractor pull track, one (1) grain bin and three (3) 80' x 120' open air buildings, one (1) skateboard park, three (3) adapted army buildings used for programming and rentals, and one (1) community center, a 3.1 mile greenway trail. The Department also manages a 14,000 square foot recreation center in Windsor.

FY22 ACCOMPLISHMENTS

- Completion of Wetland study for Bradby Park. Develop plans for development of park and initiate Phase I development of park.
- Replace playground at Nike Park. Continues upgrades and maintenance of remaining park playgrounds. Repair and replacement of Riverview Park and Nike Park Tennis courts.
- PE Completion of ATV Trail initiate construction of ATV Trail at Heritage Park. Upgrades to Jones Creek fishing pier. Permitting of Tyler's Beach upgrades with USACOE.
- Development of comprehensive parks and recreation master plan to detail future growth and development of department.
- Construction of three open air buildings at heritage Park Fairgrounds for event usage.

FY23 OBJECTIVES

- Phase I development of Henry Bradby Park. Development of Comprehensive Parks and Recreation Master Plan. (SP1 – Effective Governance and Community Partnerships)
- Maintenance operations of Park-to-Park trail and Blackwater property. Development of fee structure and revenue opportunities for Heritage Park. (SP2 – Economic Well-Being and Quality of Life)
- Development of the ATV Trail at Heritage Park and upgrades to the Jones Creek fishing pier. (SP3 – Managing Growth and Change)
- Forest management of the Blackwater property. Repair upgrades to facilities at Tyler's Beach. (SP4 – Funding the Future)

PARKS & RECREATION- ADMINISTRATION

Continued

PERFORMANCE MEASURES / STATISTICS

	FY21 ACTUAL	FY22 ACTUAL	FY23 ESTIMATE
Number of Grants Application Submissions for Facility and Program Financial Support	3	4	5
Certified Training Hours Provided to Departmental Staff	600	700	700
Number of Position Turnovers Due to Termination of Employment Other Than Those Created by Retirement	4	4	1
Number of Park Projects Completed from Quarterly Park Inspection Reports	47	49	53

PARKS & RECREATION- ADMINISTRATION

Continued

Isle of Wight County Adopted FY 2022-23 Operating Budget General Fund Expenditures

PARKS & RECREATION

		FY 2020-21 Actual	FY 2021-22 Amended	FY 2022-23 Adopted	% Change
Salaries and Wages	\$	170,992	178,212	176,202	-1.14%
Overtime		2,461	2,707	1,700	-59.21%
FICA (SS & Medicare)		13,047	13,765	13,610	-1.14%
VRS - Retirement Benefits		19,051	20,336	21,990	7.52%
Hospital/Medical Plans		24,033	24,043	25,334	5.10%
Group Life Insurance		2,271	2,329	2,362	1.40%
Deferred Comp		1,260	1,260	1,260	0.00%
Advertising Services		1,413	-	-	0.00%
Postage		284	500	500	0.00%
Telephone (Voice and Fax)		4,365	4,383	4,425	0.95%
Travel & Training		574	2,911	6,955	58.14%
Dues & Association Membership		604	1,000	325	-207.69%
Office Supplies		2,362	4,000	4,000	0.00%
Copier Lease		6,005	4,536	4,536	0.00%
Copier Service/Supply Contract		353	2,400	2,400	0.00%
Uniforms		-	200	200	0.00%
Books/Subscriptions		52	100	100	0.00%
Total Operating Expenditures	\$	249,127	262,682	265,899	1.21%

PERSONNEL SUMMARY

	FY 2020-21 Actual	FY 2021-22 Amended	FY 2022-23 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, which includes a rodeo arena, tractor pull track, one (1) grain bin and three (3) 80' x 120' open air buildings, one (1) skateboard park, three (3) adapted army buildings used for programming and rentals, and one (1) community center, a 3.1 mile greenway trail. The Department also manages a 14,000 square foot recreation center in Windsor.

FY22 ACCOMPLISHMENTS

- Won one (1) first place, three (3) second place and three (3) third place category awards for the County Fair at the International Association of Fairs Conference for our attendance category and Best Overall award at the Virginia Association of Fairs.
- Development of Scholarship review Committee with goal of being able to extend initial scholarship funds.
- Re-opened all programming activities with appropriate pandemic protocols in place in a return to normalcy procedure for recreation programming.

FY23 OBJECTIVES

- Partner with James River Academy in an effort to provide recreation programming opportunity within the available facility. (SP1 – Effective Governance and Community Partnerships)
- Expansion of program offerings within the Windsor Town Center and the program area. Expand hours of operation at Windsor Town Center to include some weekend hours of operation. (SP2 – Economic Well-Being and Quality of Life)
- Increase overall program participations by 5% from previous fiscal year and increase overall recreation program revenues by 3% from previous fiscal year on program offerings. Develop initial programming opportunities for Special Need Adults population. (SP3 – Managing Growth and Change)
- Search out and apply for Recreation related grants and sponsorships opportunities including application with LWCF source. (SP4 – Funding the Future)

PARKS & RECREATION- PROGRAMS

Continued

PERFORMANCE MEASURES / STATISTICS

	FY21 ACTUAL	FY22 ACTUAL	FY23 ESTIMATE
Youth Activities/Programs Offered	9	20	22
Number of Youth Participating	1,200	3,000	3,200
Adult Activities/Programs Offered	6	20	21
Number of Adults Participating	900	2,000	2,100

PARKS & RECREATION- PROGRAMS

Continued

Isle of Wight County Adopted FY 2022-23 Operating Budget General Fund Expenditures

PARKS & RECREATION - PROGRAMS

		FY 2020-21 Actual	FY 2021-22 Amended	FY 2022-23 Adopted	% Change
Salaries And Wages	\$	203,714	217,994	217,803	-0.09%
Overtime		1,217	1,818	1,800	-1.00%
Holiday Pay		11	-	-	0.00%
Part-Time Salaries		86,832	125,273	121,500	-3.11%
Other Compensation		3,350	6,600	6,000	-10.00%
FICA (SS & Medicare)		22,078	26,399	26,095	-1.16%
VRS - Retirement Benefits		21,547	25,505	25,951	1.72%
Medical/Dental Plans		32,599	52,189	55,480	5.93%
Group Life Insurance		2,706	2,921	2,919	-0.07%
Deferred Comp		1,120	1,260	1,260	0.00%
Marketing		-	14,350	15,100	4.97%
Utilities		33,589	45,000	45,000	0.00%
Telephone (Voice And Fax)		2,340	2,309	2,309	0.00%
Lease/Rental of Buildings		-	1	1	0.00%
Travel & Training		505	7,477	7,477	0.00%
Contribution-Smfd Ballpark		50,000	-	-	0.00%
Special Events		35,897	41,875	40,500	-3.40%
Dues & Association Memberships		2,071	2,150	7,199	70.13%
Equipment-Small<\$5k		-	5,200	5,200	0.00%
Uniforms		-	350	-	-100.00%
Athletics		6,721	84,345	42,431	-98.78%
Camps		5,961	31,196	26,230	-18.93%
Instuctor Led Classes		2,035	17,627	10,645	-65.59%
Recreation (Gym, etc.)		13,773	13,425	15,457	13.15%
Senior Adult Programming		1,064	31,868	35,450	10.10%
Windsor Center		2,834	10,240	8,750	-17.03%
Total Operating Expenditures	\$	531,963	767,372	720,557	-6.50%

PERSONNEL SUMMARY

	FY 2020-21 Actual	FY 2021-22 Amended	FY 2022-23 Adopted
Recreation Manager	1.0	1.0	1.0
Recreation Specialist	4.0	4.0	4.0
Therapeutic Recreation Specialist	0.0	0.0	1.0
Number of Full-Time Positions	5.0	5.0	6.0

PARKS & RECREATION- GATEWAYS & 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, which includes a rodeo arena, tractor pull track, one (1) grain bin and three (3) 80' x 120' open air buildings, one (1) skateboard park, three (3) adapted army buildings used for programming and rentals, and one (1) community center, a 3.1 mile greenway trail. The Department also manages a 14,000 square foot recreation center in Windsor.

FY22 ACCOMPLISHMENTS

- Continue development and initial completion of a baseline product standard for park equipment and products. This will be a continual annual process.
- Replace playground facility at Nike Park. Rebuilding of Jones Creek fishing pier.
- Begin Phase I development of Bradby Park. Begin construction phase of ATV Trail at Heritage Park
- 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.
- MOU with Camp College for field maintenance at Camptown Park.

FY23 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)
- Pesticide applicators licensing for Supervisory staff. CDL certification for Supervisory staff. (SP2 – Economic Well-Being and Quality of Life)
- Phase I development of Bradby Park. Construction phase of ATV Trail at Heritage Park. Playground safety certification of one (1) staff member. (SP3 – Managing Growth and Change)
- Review long term plan for capital outlay of equipment inventory and develop plan for future purchases. (SP4 – Funding the Future)

PARKS & RECREATION- GATEWAYS & GROUNDS

Continued

PERFORMANCE MEASURES / STATISTICS

	FY21 ACTUAL	FY22 ACTUAL	FY23 ESTIMATE
Acres of Parks, Grounds, and Landscaped Areas Maintained	9,500	9,500	9,600
Average Cost per Acre to Maintain Parks, Grounds, and Landscaped Areas	\$86	\$86	\$86
Completed landscape projects within park facilities	15	18	21
Completed maintenance projects from quarterly park inspection list.	50	58	62

PARKS & RECREATION- GATEWAYS & GROUNDS

Continued

Isle of Wight County Adopted FY 2022-23 Operating Budget General Fund Expenditures

PARKS & RECREATION - GATEWAYS & GROUNDS

		FY 2020-21 Actual	FY 2021-22 Amended	FY 2022-23 Adopted	% Change
Salaries And Wages	\$	389,308	462,213	463,926	0.37%
Overtime		19,672	28,280	28,000	-1.00%
Part-Time Salaries		3,016	16,934	14,500	-16.79%
FICA (SS & Medicare)		29,253	38,818	38,742	-0.20%
VRS - Retirement Benefits		41,098	54,036	56,287	4.00%
Medical/Dental Plans		115,324	163,498	124,786	-31.02%
Group Life Insurance		5,085	6,189	6,217	0.45%
Deferred Comp		4,095	5,040	3,780	-33.33%
Repairs & Maintenance		32,189	30,000	40,000	25.00%
Roadway Beautification		981	1,500	2,000	25.00%
Telephone (Voice And Fax)		2,085	2,425	1,823	-33.02%
Lease/Rental of Equipment		6,423	8,000	8,000	0.00%
Travel & Training		251	7,854	4,800	-63.63%
Dues & Association Memberships		250	800	1,120	28.57%
Fleet		30,062	49,480	50,480	1.98%
Uniforms		2,591	6,300	6,000	-5.00%
PPE & Safety		1,742	6,450	6,000	-7.50%
Operating Supplies		36,844	53,000	63,000	15.87%
Equipment/Machinery		-	23,750	-	-100.00%
Capital Outlay		38,541	38,541	38,541	0.00%
Total Operating Expenditures	\$	758,811	1,003,108	958,002	-4.71%

PERSONNEL SUMMARY

	FY 2020-21 Actual	FY 2021-22 Amended	FY 2022-23 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 Blackwater Regional Library is to provide online and print resources, access to innovative technologies and a skilled staff to patrons in our service area. Blackwater Regional Library strives to create a safe and attractive space that promotes creativity, literacy, community enrichment and development, and lifelong learning.

FY22 ACCOMPLISHMENTS

- Provided staff training for each staff member, from each locality, with a completion rate of 100% and a total of 154 trainings in all. A total of \$5,000 was spent on staff training.
- Cultivated programs that target teen interests and continued to provide a space for teens when possible.
- Promoted all digital reference databases in branch libraries and reviewed their relevance to the service population.
- Blackwater Regional Library is ranked top in circulation out of all twenty-one libraries in the SOVALUE Consortium with a total number of 31,749 items checked out in fiscal year 2020-2021: a 24.27% increase in circulations from the previous year.
- During the COVID-19 outbreak, the Library contracted Midwest Tape to begin providing access to Hoopla for our patrons. Through Hoopla, our patrons can access over 900,000 eBooks, eAudiobooks, movies, TV shows and full-length music albums. Our patrons have embraced Hoopla and had 4,277 circulations for fiscal year 2020-2021.
- Due to COVID restrictions, in place of Summer Reading Program, the Library offered Summer Fun at the Library for patrons ages 3-12 and encouraged these young readers to come to the Library to pick up a fun take-home activity kit. A total of 1,798 kits was distributed.
- Maintained 209 partnerships system-wide. 99 partnerships established and maintained within Isle of Wight County.
- Isle of Wight County had 86.25 volunteer hours.
- Implemented over 290 Science, Technology, Engineering, Art, Math (STEAM) Programs for various age groups.
- Assisted over 3,000 patrons with one-on-one computer help.
- The Bookmobile serviced all localities with Pop-Up Libraries at local Community Day events, farmers markets, and local nursing homes. The Bookmobile also offered outreach to the Village at Woods Edge, Courtland Health and Rehab Center, and Waverly Health and Rehabilitation Center.
- Through feedback received from our patrons in every service area, the Library facilitated the addition of picnic tables at many locations for outdoor programming and leisure use by community, as well as addition of Courtesy Mobile Device Charging Stations at the majority of our locations.

FY23 OBJECTIVES

- Continue inviting creativity into the lives of all patrons in the service area, encouraging education through programming and outreach.
- Training staff in order to provide them with the skills necessary to assist patrons in an effective manner.
- Continue to provide programming for children ages 0-18.
- Continue purchasing materials that are relevant to interests in the communities we serve.
- Continue contributions to the SOVALUE Consortium quarterly via the purchase of eBooks and review the circulation trends of purchased materials bi-annually.
- Participate in system wide literacy initiatives for all ages.
- Strengthen or make adjustments to our Partnerships when appropriate.
- Continue the efforts each year to collaborate with educational entities within our service area.
- Promote volunteer activities in all branch libraries.
- Encourage multiple platforms for information and reference in all branch libraries to meet the needs of a diverse population, including culturally diverse programming.
- Promote various methods of input for citizens to identify library services that the community wants and needs.
- Promote technology and job-skills education for adults and young adults in our service area.
- Promote programming that meets the recreational needs of adults and young adults.
- Create programming that meets the life-skills needs of adults and young adults.

BLACKWATER REGIONAL LIBRARY

Continued

**Isle of Wight County
Adopted FY 2022-23 Operating Budget
General Fund Expenditures**

BLACKWATER REGIONAL LIBRARY

		FY 2020-21 Actual	FY 2021-22 Amended	FY 2022-23 Adopted	% Change
Other Compensation	\$	1,800	2,500	2,500	0.00%
Utilities		28,036	34,400	34,400	0.00%
Contributions-BlkwtrLibrary		833,737	854,590	925,608	7.67%
Total Operating Expenditures	\$	863,573	891,490	962,508	7.38%



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COMMUNITY DEVELOPMENT

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.

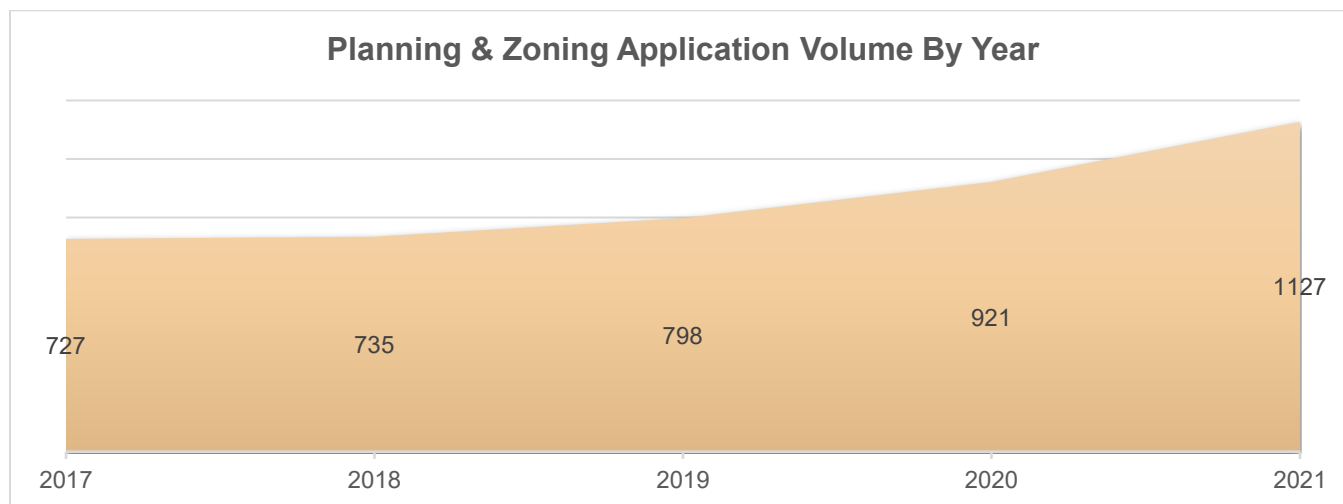
FY22 ACCOMPLISHMENTS

- Continued implementation of the County's comprehensive plan, Envisioning the Isle, adopted on January 16, 2020
- Development of the draft County's Plan on Aging.
- Development of the community survey for the Rushmere Village Master Plan.
- Engaged architectural and engineering consultants to develop construction documents for the Community Development Office Renovation to maximize use of existing space while improving safety.
- Further streamlined the development review process by continued refinement of county ordinances, improved coordination and communication among County departments through regular meetings of the Development Review Team, improved training materials, expanded use of customer feedback tools, and increased public online access to information.

FY23 OBJECTIVES

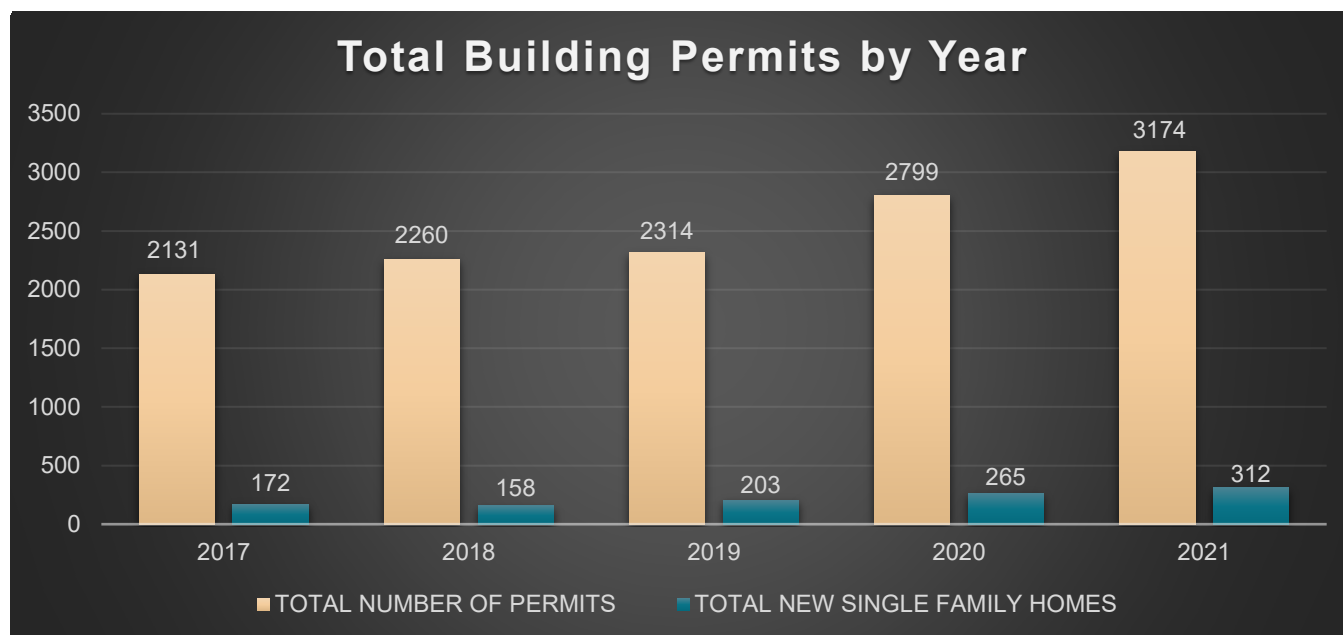
- Implement user-based design for an improved permit and plan review system to provide services in an easily understandable, convenient way for both customers and employees. (SP1 Effective governance and community partnerships)
- Develop draft policies Rushmere Village Master Plan based on community feedback. (SP3 Managing growth and change)
- Adoption of the County's Plan on Aging (SP2 Economic well-being and quality of life); and
- Continue the development of the County's 2008 Workforce Housing Study (SP3 Managing growth and change).
- Continue to explore ways to simplify local ordinances and streamline development review procedures where possible to save residents and businesses time and money. (SP2 Economic well-being and quality of life)

PERFORMANCE MEASURES / STATISTICS



TRENDS

The number of applications received by the Department of Planning and Zoning over the last five years is generally increasing which is supported by similar increasing activity levels for both the Building Inspections and Central Permitting divisions. This information correlates with the general level of building activity experienced by the Department of Inspections in the number of building permits issued over the same period. For example, below are the total permits issued and permits issued for new single-family homes by calendar year:



PLANNING & ZONING

Continued

Isle of Wight County Adopted FY 2022-23 Operating Budget General Fund Expenditures

PLANNING & ZONING

		FY 2020-21 Actual	FY 2021-22 Amended	FY 2022-23 Adopted	% Change
Salaries and Wages	\$	557,709	519,641	524,210	0.87%
Compensation		14,325	20,000	20,000	0.00%
FICA (SS & Medicare)		40,849	39,753	40,102	0.87%
VRS - Retirement Benefits		57,932	60,435	62,883	3.89%
Hospital/Medical Plans		88,179	88,891	106,229	16.32%
Group Life Insurance		7,330	6,922	7,025	1.47%
Deferred Comp		2,240	2,100	1,680	-25.00%
Professional Services		17,182	45,000	45,000	0.00%
Advertising Services		13,975	13,000	13,000	0.00%
Postage		1,316	3,000	3,000	0.00%
Telephone (Voice and Fax)		4,093	5,105	4,725	-8.04%
Travel & Training		1,020	5,900	5,900	0.00%
Tolls & Parking		-	70	70	0.00%
Operating Expenses		7,608	7,250	7,250	0.00%
Dues & Association Membership		1,316	2,900	2,900	0.00%
Office Supplies		3,402	5,000	5,000	0.00%
Copier Lease		2,754	1,369	1,369	0.00%
Copier Service/Supply Contract		89	650	650	0.00%
Fleet		4,579	3,360	3,360	0.00%
Uniforms		240	250	250	0.00%
Total Operating Expenditures	\$	826,138	830,596	854,603	2.81%

PERSONNEL SUMMARY

	FY 2020-21 Actual	FY 2021-22 Amended	FY 2022-23 Adopted
Director of Community Development	1.0	1.0	1.0
Assistant Director of Community Development	1.0	1.0	1.0
Planner I	1.0	1.0	2.0
Principal Planner	1.0	1.0	1.0
Environmental Planner	1.0	1.0	1.0
Planning Service Coordinator	2.0	1.0	1.0
Code Enforcement Officer	1.0	1.0	1.0
Zoning Coordinator	1.0	1.0	1.0
Number of Full-Time Positions	9.0	8.0	9.0

INSPECTIONS

DESCRIPTION

The Department of Community Development - Inspections Division provides plan review, construction inspections and permitting services to the citizens and building community of Isle of Wight County as required by County Ordinance and 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 Residential Code, the Virginia Property Maintenance Code, the Virginia Rehabilitation Code, Virginia Manufactured Housing Regulations, Virginia Industrialized Building Regulations, Virginia Amusement Device Regulations, and the reference codes and standards referenced therein.

FY22 ACCOMPLISHMENTS

- Staff has maintained a very high service response to internal and outside customers throughout the COVID-19 pandemic.
- The division plan review staff continues to meet the ten-day review commitment for 98% of all commercial and residential plan reviews.
- Staff continues to aid other departments for the implementation of the newest version of Munis for inspection tracking and result input to better serve the public.
- Staff continues to participate in regional and statewide professional organizations through attendance of numerous meetings and conferences. These organizations included the Virginia Building and Code Officials Association, the Virginia Plumbing and Mechanical Inspectors Association, Virginia Chapter of the International Association of Electrical Inspectors as well as the Tyler Munis Conference.

FY23 OBJECTIVES

- Maintain an outstanding level of service to our internal and external customers through Central Permitting and Inspections staff.
- Provide consistent in-house and remote training for staff in the Munis software system to provide greater utilization of the system capabilities throughout the community development department to include Inspections / Central Permitting, Planning and Zoning, Utilities and Storm Water. (SP1 – Effective Governance and community partnership)
- Maintain the department website to improve communication with the building community to keep them informed on changes in local and statewide issues that would affect their businesses. (SP1- Effective governance and community partnerships)
- Continue to consistently enforce the County's maintenance code to preserve property values in the County. (SP2 – Economic well-being and quality of life)
- Continued enhancement of our website to assist 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)

INSPECTIONS

Continued

PERFORMANCE MEASURES / STATISTICS

- Inspections*

There were 1,128 more inspections conducted in 2021 than in 2020, or a 13% increase over the past year. There were 3,563 more inspections conducted in 2021 than five years earlier in 2017, or a 55% increase. There were 455 more plan reviews conducted in 2021 than in 2020 for a 36% increase in one year. The past five-year period showed an 68% increase in plan reviews.

Inspections/Plan Reviews by Calendar Year	2017	2018	2019	2020	2021
Total Inspections Performed	6,431	6,522	7,013	8,866	9,994
Total Plans Reviewed	1,017	1,040	1,078	1,254	1,709

- Central Permitting*

The number of building permits increased by 49% between 2017 and 2021. This represents an average growth rate of nearly 10% per year. However, there was a 13% increase in total permits issued between 2020 and 2021. The number of permits for new single-family homes increased 15% this past year and increased a total of 81% over the past five years.

Calendar Year	Total Number of Permits	Total New Single-Family Homes
2017	2,131	172
2018	2,260	158
2019	2,314	203
2020	2,799	265
2021	3,174	312

INSPECTIONS

Continued

Isle of Wight County Adopted FY 2022-23 Operating Budget General Fund Expenditures

INSPECTIONS		FY 2020-21 Actual	FY 2021-22 Amended	FY 2022-23 Adopted	% Change
Salaries and Wages	\$	386,975	462,472	465,972	0.75%
FICA (SS & Medicare)		27,150	35,379	35,647	0.75%
VRS - Retirement Benefits		40,796	53,776	55,212	2.60%
Hospital/Medical Plans		100,574	108,481	115,326	5.94%
Group Life Insurance		5,135	6,159	6,245	1.38%
Deferred Comp		2,517	2,940	2,940	0.00%
Uniforms Taxable		-	2,266	1,916	-18.27%
Professional Services		1,483	15,000	15,000	0.00%
Postage		29	600	600	0.00%
Telephone (Voice and Fax)		3,030	3,771	4,168	9.52%
Travel & Training		842	5,000	5,000	0.00%
Tolls & Parking		-	50	50	0.00%
Dues & Association Membership		505	1,400	1,400	0.00%
Office Supplies		2,204	3,500	3,500	0.00%
Copier Lease		2,261	2,365	2,365	0.00%
Copier Service/Supply Contract		181	1,200	1,200	0.00%
Computer Software <\$5k		(43)	-	-	0.00%
Fleet		4,682	12,922	12,922	0.00%
Books/Subscriptions		2,130	4,550	4,550	0.00%
Equipment/Machinery		3,541	15,570	15,570	0.00%
Capital Outlay		-	28,153	-	-100.00%
Total Operating Expenditures	\$	583,991	765,554	749,583	-2.13%

PERSONNEL SUMMARY

	FY 2020-21 Actual	FY 2021-22 Amended	FY 2022-23 Adopted
Asst Director of Community Develop.	1.0	1.0	1.0
Chief Codes Compliance Inspector	1.0	1.0	1.0
Plans Examiner	1.0	1.0	1.0
Administrative Services Coordinator	1.0	1.0	1.0
Codes Compliance Inspector/Plans Examiner	1.0	1.0	1.0
Permit Technician	3.0	3.0	3.0
Number of Full-Time Positions	8.0	8.0	8.0

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 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. The department also serves as staff to the County's Economic Development Authority, a political subdivision of the Commonwealth of Virginia, with a seven-member Board of Directors appointed by the County's Board of Supervisors.

FY22 ACCOMPLISHMENTS

- Supported Riverside Health System's successful efforts to obtain a Certificate of Public Need to establish a hospital in the county.
- As part of the Business Retention & Expansion (BRE) Program, met with existing businesses to assess needs and concerns, as well as provide resources and assistance as requested, including workforce development, available property searches, financing tools, permitting, licensing and tax rate questions.
- As part of the Business Retention & Expansion (BRE) Program, partnered with the Isle of Wight Chamber of Commerce to host four Business Appreciation Pop-Up parties throughout the county and towns.
- In response to COVID-19, continued promoting "Isle Chat" as a tool for setting phone and video appointments with businesses.
- In response to COVID-19, continued to maintain a COVID-19 Business Resources page to provide financial and other resources to businesses from our federal, state, regional and local partners.
- Continued work related to a Go Virginia Site Readiness Grant for Shirley T. Holland Intermodal Park, Phase II, in the amount of \$150,500 to update environmental assessments and surveys to increase the level of site readiness. A wetland delineation is pending confirmation by the Army Corps of Engineers.
- Continued to market Shirley T. Holland Intermodal Park, Phase II, for future industrial use. Launched a successfully new marketing video to promote the 44-acre site to brokers and developers.
- Continued working to bring 44 acres within Shirley T. Holland Intermodal Park to permit-ready status. Erosion & Sediment Control plans were amended and approved by the county. Initiated utility and roadway master planning in Phase II of the Park.
- Continued environmental work in Shirley T. Holland Phase III, including additional wetlands delineations, which are pending confirmation by the Army Corps of Engineers.
- Initiated plans for a comprehensive signage package for Shirley T. Holland Intermodal Park Phase II.
- Began coordination with the City of Suffolk and the Isle of Wight County Transportation Coordinator on a joint SMARTScale application to the Virginia Department of Transportation to extend Suffolk Transit to Isle of Wight via Route 460.
- Compiled data and completed Requests for Information for new, prospective businesses with regional and state economic development partners, such as the Virginia Economic Development Partnership, the Hampton Roads Alliance and the Port of Virginia.

ECONOMIC DEVELOPMENT

Continued

FY22 ACCOMPLISHMENTS (continued)

- As part of its membership in the Eastern Virginia Regional Industrial Facility Authority (EVRIFA), the County, with Economic Development Authority funding, continued to invest in the first regional project, Kings Creek Commerce Center, located in York County.
- Economic Development continued participation the Commonwealth Offshore Wind Task Force, an initiative begun in 2020 to ensure the region's businesses have every opportunity to be suppliers and service providers for Dominion Energy's Coastal Virginia Offshore Wind (CVOW) project that will be installed off the coast. It will also help position the region as a primary supply and maintenance hub for future offshore wind energy projects being planned along the eastern United States.

FY23 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 permit-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 the Hampton Roads Alliance, 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)

PERFORMANCE MEASURES / STATISTICS

	FY21 ACTUAL	FY22 ACTUAL	FY23 ESTIMATE
New Business Leads/Projects	49	59	60
Prospect Visits	1	3	5
Business Retention & Expansion (BRE) Distinct Visits/Calls	24	25	50
New Business Welcome Packets Emailed/Mailed	247	207	300
Postcard Mailing to All Business Licenses (COVID-19 Grant)	1,364	0	0

ECONOMIC DEVELOPMENT

Continued

Isle of Wight County Adopted FY 2022-23 Operating Budget General Fund Expenditures

ECONOMIC DEVELOPMENT

	FY 2020-21	FY 2021-22	FY 2022-23	%
	Actual	Amended	Adopted	Change
Salaries and Wages	\$ 275,759	284,712	287,122	0.84%
FICA (SS & Medicare)	20,136	21,781	21,965	0.84%
VRS - Retirement Benefits	29,023	33,194	33,951	2.23%
Hospital/Medical Plans	63,224	63,223	67,209	5.93%
Group Life Insurance	3,668	3,802	3,848	1.20%
Deferred Comp	1,680	1,680	1,680	0.00%
Professional Services	-	14,850	10,000	-48.50%
Advertising Services	-	500	500	0.00%
Marketing	24,988	46,908	48,500	3.28%
Economic Development Incentive	933,768	1,452,712	500,000	-190.54%
Postage	121	600	250	-140.00%
Telephone (Voice and Fax)	2,359	3,540	3,630	2.48%
Travel & Training	5,397	17,000	20,969	18.93%
Tolls & Parking	-	275	275	0.00%
Program Grants	306,819	-	-	0.00%
Dues & Association Membership	47,737	48,954	52,422	6.62%
Office Supplies	1,293	2,250	1,500	-50.00%
Copier Lease	2,892	2,268	2,268	0.00%
Copier Service/Supply Contract	177	1,200	1,200	0.00%
Fleet	1,314	3,000	2,000	-50.00%
Books/Subscriptions	93	202	300	32.67%
Total Operating Expenditures	\$ 1,720,449	2,002,651	1,059,589	-89.00%

PERSONNEL SUMMARY

	FY 2020-21	FY 2021-22	FY 2022-23
	Actual	Amended	Adopted
Director of Economic Development	1.0	1.0	1.0
Economic Development Coordinator	2.0	2.0	2.0
Administrative Assistant	1.0	1.0	1.0
Number of Full-Time Positions	4.0	4.0	4.0

TOURISM

DESCRIPTION

Every community must compete with every other community for their share of the world's attention, customers and investment. In order to compete, *people need to be aware of a community, have a positive impression, and want to visit in order to experience the community and meet its people.*

This is achieved through clearly developing, articulating and managing the community's brand. Efforts must be made to promote, market, sell and engage potential visitors. And all of this must be reinforced again and again. Addressing this need for destination promotion is for the benefit and well-being of every person in a community.

This is the job of Smithfield & Isle of Wight Tourism.

SMITHFIELD & ISLE OF WIGHT TOURISM MISSION STATEMENT:

Smithfield & Isle of Wight Tourism is a community asset responsible for programs promoting a community as an attractive travel destination by enhancing its public image as a dynamic place to live, work, visit and play. (The Town of Smithfield and Isle of Wight County both contribute to the operational costs of this department.)

SMITHFIELD & ISLE OF WIGHT TOURISM VISION STATEMENT:

Through the impact of travel, the goal of the Department of Tourism is to increase tourism industry sales, local employment, local tax revenue (to strengthen the Town and County's economic position) and civic pride by promoting programs that encourage and advance visitation to Smithfield and Isle of Wight County attractions, tourism stakeholders and beyond, to provide opportunity for people in our community.

FY22 ACCOMPLISHMENTS

- Successfully received grant funding: VTC SHOP SMALL Recovery Grant \$10,000; VTC Drive 2.0 grant \$10,000; Farmer's Market Food Access Grant \$5,000; Social Media Co-op Program \$3,250.
- SHOP TALK FB LIVE shows every Wednesday! The Show features 19 businesses throughout the rest of FY22 with a FB LIVE video focusing on a shopping challenge.
- Check distribution for #IsleShopSmall Gift Certificate Program Round #2 1/5/21. Checks distributed to 105 businesses from \$40 – over \$52,000. Total sales for Round #2 were \$607,600. Total vouchers purchased for Round #2 was 15,190. Total amount of sales for both rounds: \$813,480. Total number of vouchers sold for both rounds was 20,337.
- SHOP TALK FB LIVE shows every Wednesday! The Show features 19 businesses throughout the rest of FY22 with a FB LIVE video focusing on a shopping challenge.
- Beginning planning for permanent Farmers Market structure and presence on Main Street throughout the year.
- Events morphed to Boutique Events due to Covid. Second Saturday held April through October. GREAT SUCCESS! Included Farmer's Market, Gazebo Art Market, Picker's Market and Ivy Hill Tours.
- Country Vintage Market held at the IOW County Fairgrounds. Almost 2400 tix sold. VERY successful event. 5/1/21. Additional successful event in September for Main Street Vintage Market 9/25/21. Mistletoe Market Holiday Evening Market 11/20/21. Highly successful. 75 vendors spaces and @ 8,000 attendees.

TOURISM

Continued

- New 9 Passenger Tourism Van received and wrapped.
- Historic District Wayfinding Signage Plan passed and underway.
- Mistletoe Market Holiday Evening Market 11/20/21. Highly successful. 75 vendors spaces and @ 8,000 attendees.
- Digital Tourism Annual Report/Tourism Kick-Off meeting for Tourism Stakeholders. This is an annual review of event dates, marketing plans, budgeting and overall mission of the Department.
- Continued successful Salty Southern Route multi-jurisdictional thematic driving trail..

FY23 OBJECTIVES

- Maintain a state accredited Visitor Center in conjunction with local partners.
- Promote cooperative advertising opportunities with Tourism Stakeholders.
- Develop and promote attractions and events in the middle and Southern end of the County while preserving, promoting and developing the success of the current tourism product.
- Provide hospitality training and rewards programs to local community stakeholders as well as expanding the Hambassador Program to include not only stakeholders but community leaders and the public.
- Continue SEO (Search Engine Optimization) efforts.
- Continue to work with Isle Cares Team to disseminate information with transparency, customer service and staff rewards.
- Launch Smithfield Arts Festival as a large event (to replace Olden Days) in the Spring of 2022.
- To continue to market the area as an attractive and desirable destination for Visitors providing economic impact through retail expenditures and local taxes.
- Continue to promote and market 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 Advisory Board to open the recreational facility for recreation and tourism this upcoming year.
- Continue to work with VTC and VA Extension toward more agritourism opportunities to expand tourism to more of County.
- Continue to capture additional revenue for the department and the County through grant opportunities and partnerships.
- Continue to position Smithfield and IOW as a popular destination wedding location)

PERFORMANCE MEASURES / STATISTICS

	FY21 ACTUAL	FY22 ACTUAL	FY23 ESTIMATE
Visitor Center Visitation	12,620	13,437	15,000
Group Tours	39 / 913p	57 / 719	30 / 800
Total Touches	32,647	33,644	36,000
Isle of Wight County Schools	300 pp	389	400

PERFORMANCE MEASURES / STATISTICS (continued)

	FY21 ACTUAL	FY22 ACTUAL	FY23 ESTIMATE
BOB FEST	cancelled	cancelled	2,500
Smithfield Farmer's Markets	35,650	36,000	40,000
Wine & Brew Fest	cancelled	cancelled	3,600
Carrollton Farmer's Markets (&Holiday Market)	-	2,200	-
Monthly Pickers Market	500	1,000	1,200
Restaurant Week (2 in 2022)	16	14	16
St. Patrick's Day Parade	cancelled	3,000	3,000
Smithfield Arts Festival	-	-	10,000
Art Markets @ the Gazebo	-	1,500	-
Spring Art Show	-	500	750
Ham-o-ween	cancelled	2,500	2,500
Retail Open House Weekend	1,000	1,500	1,750
Bacon, Bourbon & Beach Music Fest	cancelled	3,600	3,600
Vintage Markets	cancelled	10,000	15,000
Light Up Main/Tree Lighting	cancelled	300	500
Isle of Wight County Fair	cancelled	35,000	35,000
Christmas in Smithfield	cancelled	1,500	1,750
Mistletoe Evening Market	cancelled	5,000	7,000
Smithfield Christmas Parade	cancelled	7,500	7,500

TOURISM*Continued*

Isle of Wight County
Adopted FY 2022-23 Operating Budget
General Fund Expenditures

TOURISM

	FY 2020-21	FY 2021-22	FY 2022-23	%
	Actual	Amended	Adopted	Change
Salaries and Wages	\$ 257,048	248,607	250,619	0.80%
Overtime	1,360	-	-	0.00%
Holiday Pay	329	1,560	1,560	0.00%
Part-Time Salaries	37,675	49,090	49,090	0.00%
FICA (SS & Medicare)	22,085	23,119	23,048	-0.31%
VRS - Retirement Benefits	25,860	28,941	29,935	3.32%
Hospital/Medical Plans	46,796	48,086	51,113	5.92%
Group Life Insurance	3,234	3,315	3,359	1.31%
Deferred Comp	1,260	1,260	1,260	0.00%
Professional Services	99	250	250	0.00%
Repairs & Maintenance	245	250	250	0.00%
Marketing	60,521	60,000	60,000	0.00%
Salty Southern Route	8,412	7,000	7,000	0.00%
Internal Service Charge IT	17,681	17,988	21,953	18.06%
Internal Service Chrg-Risk Mgt	5,581	5,581	6,082	8.24%
Utilities	2,618	2,687	3,100	13.32%
Postage	278	500	500	0.00%
Telephone (Voice and Fax)	4,770	4,170	3,610	-15.51%
Lease/Rental of Buildings	28,632	30,000	30,000	0.00%
Travel & Training	436	4,500	5,000	10.00%
Tolls & Parking	-	125	125	0.00%
Special Events	14,950	23,000	24,500	6.12%
Dues & Association Membership	1,935	2,033	2,300	11.61%
Office Supplies	2,368	2,850	3,000	5.00%
Copier Lease	2,702	2,268	2,268	0.00%
Copier Service/Supply Contract	177	1,200	1,200	0.00%
Fleet	476	751	1,251	39.97%
Redemption Of Principal	2,549	5,145	5,207	1.19%
Interest Payments	157	268	206	-30.10%
Total Operating Expenditures	\$ 550,235	574,544	587,786	2.25%

PERSONNEL SUMMARY

	FY 2020-21	FY 2021-22	FY 2022-23
	Actual	Amended	Adopted
Director of Tourism	1.0	1.0	1.0
Visitor Center Manager	1.0	1.0	1.0
Marketing & Public Relations Manager	1.0	1.0	1.0
Special Events Coordinator	1.0	1.0	1.0
Number of Full-Time Positions	4.0	4.0	4.0

Isle of Wight County
Adopted FY 2022-23 Operating Budget
General Fund Expenditures

FARMER'S MARKET

		FY 2020-21	FY 2021-22	FY 2022-23	%
		Actual	Amended	Adopted	Change
Part-Time Salaries	\$	25,377	24,335	26,855	9.38%
Holiday Pay		556	720	720	0.00%
FICA (SS & Medicare)		1,984	1,597	2,055	22.29%
Telephone (Voice And Fax)		653	610	610	0.00%
Farmer's Market		17,510	11,327	11,200	-1.13%
Total Operating Expenditures	\$	46,080	38,589	41,440	6.88%

Isle of Wight County
Adopted FY 2022-23 Operating Budget
General Fund Expenditures

VINTAGE MARKET

		FY 2020-21	FY 2021-22	FY 2022-23	%
		Actual	Amended	Adopted	Change
Part-Time Salaries	\$	9,749	19,000	21,000	9.52%
Holiday Pay		266	-	-	0.00%
FICA (SS & Medicare)		766	1,548	1,610	3.85%
Telephone (Voice And Fax)		1,076	1,090	1,090	0.00%
Vintage Market		5,063	19,350	19,550	1.02%
Total Operating Expenditures	\$	16,921	40,988	43,250	5.23%

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.

FY22 ACCOMPLISHMENTS

- Processed nearly 100,000 pieces of outgoing mail (envelopes, packages, etc.) despite on-going challenges of COVID-19.
- Provided ongoing updates to citizens regarding County programs as well as those impacted by COVID-19.
- Continued usage of social media, PEG Channel, website and other media to inform the public regarding a variety of subjects.

FY23 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

	FY21 ACTUAL	FY22 ACTUAL	FY23 ESTIMATE
Board Meetings Televised on the PEG Channel	34	29	26
Informational Videos/Programs Televised on the PEG Channel	12	6	12
Number of Mail Parcels Processed	100,000	100,000	100,000

COMMUNICATIONS

Continued

Isle of Wight County Adopted FY 2022-23 Operating Budget General Fund Expenditures

COMMUNICATIONS

		FY 2020-21 Actual	FY 2021-22 Amended	FY 2022-23 Adopted	% Change
Salaries and Wages	\$	32,286	33,215	33,486	0.81%
Part-Time Salaries		6,773	8,225	8,225	0.00%
FICA (SS & Medicare)		2,783	3,171	3,191	0.63%
VRS - Retirement Benefits		3,309	3,839	3,895	1.44%
Medical/Dental Plans		15,487	15,487	16,460	5.91%
Group Life Insurance		426	440	449	2.00%
Deferred Comp		420	420	420	0.00%
Professional Services		-	1,275	1,275	0.00%
Postage		2,617	5,000	5,000	0.00%
Telephone (Voice And Fax)		81	626	-	-100.00%
Lease/Rental of Equipment		4,563	5,200	5,200	0.00%
Operating Expenses		534	1,500	1,500	0.00%
Office Supplies		-	250	250	0.00%
Total Operating Expenditures	\$	69,280	78,648	79,351	0.89%

PERSONNEL SUMMARY

	FY 2020-21 Actual	FY 2021-22 Amended	FY 2022-23 Adopted
Receptionist/Switchboard Operator	1.0	1.0	1.0
Administrative Assistant	0.0	0.0	1.0
Number of Full-Time Positions	1.0	1.0	2.0

VIRGINIA COOPERATIVE EXTENSION OFFICE

DESCRIPTION

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

FY22 ACCOMPLISHMENTS

- Pesticide Recertification Programs: Several opportunities to educate agricultural professionals on the safe use of pesticides and provide license recertification are ongoing in FY 2021. Through these programs, approximately 130 private and 30 commercial pesticide applicators received training and recertification in person and online. The pesticide jug granulation program continued and helped successfully recycle numerous jugs.
- The ANR Agent guided the state program team for Agritourism and held numerous virtual educational workshops, wrote blogs, and presented for different organizations throughout the state.
- Master Gardener and Master Naturalist Programs: The Isle of Wight Extension office is home to two volunteer programs that provide community education and outreach. Several plant clinics, plant sales, and educational outreach programs were provided. Blue bird monitoring, pollinator garden outreach, long leaf pine projects, and others have taken part in 2021.
- The 2021 Isle of Wight County Fair was a success! We had a total of 21 youth showing in the fair. The youth showed their animal science projects in 6 species, fine arts projects, and their country ham project.
- In 2021, we had 30 active youth members in the Isle of Wight Community club ranging in ages from 5-19. These youth meet on a monthly basis through zoom and had several take home activities through the club and 4-H. Each month focused on a different themed box and youth could do activities by themselves or with family. Throughout the pandemic this allowed us to keep youth engaged in a safe manner.
- The 2021 Country Ham project continues to grow. There were 30 participants in 2021. The youth learned about meat science and food preservation through curing & smoking a ham from start to finish.
- In the Summer of 2021 we returned to 4-H Junior Camp at Airfield at half capacity due to COVID. We attended with 51 attending from Isle of Wight. It was a unique camp year, but we were happy to return to camp!

VIRGINIA COOPERATIVE EXTENSION OFFICE

Continued

FY23 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:
- Continue and grow crop production programs and related services offered to agricultural producers-production meetings, pod blasting clinics, and diagnostics.
- Continue to grow new program areas and expand workshop opportunities in agritourism, farmers market, and cattle management.
- Implement the IOW Agriculture Emergency Alert System and work with the new online system to update agriculture damage assessment programs.
- Continue the raised bed garden project. 4-Hers will learn the entire Farm-to-Fork process as well as how to cook with the foods they have grown. We currently have five garden beds in a 24x24 space with room to grow. Our community club members will tend to and maintain the garden.
- The Isle of Wight Cloverbud 4-H Club will continue their service project for 2022. They will be constructing a buddy bench that will find a home at several elementary schools in the county. A buddy bench is a bench where a student can sit in order to make friends with others and discourage bullying.
- Continue to grow partnerships with stakeholders, school systems, and community partners. This would include growing the club, attending back to school events, and expand in school programming.

PERFORMANCE MEASURES / STATISTICS

	FY21 ACTUAL	FY22 ACTUAL	FY23 ESTIMATE
Number of Producers Assisted by Crop Production	140	160	175
Number of Producers and Pesticide Applicators Receiving License Recertification	250	160	125
Number of Youth Participants in 4-H Programs	330	150	250
4-H Youth and Adult Volunteer Hours	4,035	3,000	3,200
Plastic & Pesticide Containers Collected for Recycling	6,513	5,000	5,000
Master Gardner Volunteer Hours	2,061	2,000	2,200
Citizens Impacted by Master Gardner Programs	1,200	1,200	1,500
Master Naturalist Volunteer Hours	5,063	3,000	3,500
Citizens Impacted by Master Naturalist Programs	1,593	1,300	1,600

VIRGINIA COOPERATIVE EXTENSION OFFICE

Continued

Isle of Wight County Adopted FY 2022-23 Operating Budget General Fund Expenditures

COOPERATIVE EXTENSION

	FY 2020-21 Actual	FY 2021-22 Amended	FY 2022-23 Adopted	% Change
Professional Services	\$ 44,355	68,393	70,265	2.66%
Telephone (Voice and Fax)	152	332	332	0.00%
Travel & Training	374	750	750	0.00%
Dues & Association Membership	196	300	300	0.00%
Office Supplies	515	400	400	0.00%
Copier Lease	2,633	2,268	2,268	0.00%
Copier Service/Supply Contract	170	1,200	1,200	0.00%
Total Operating Expenditures	\$ 48,396	73,643	75,515	2.48%



NON-DEPARTMENTAL

NON-DEPARTMENTAL & TRANSFERS

Isle of Wight County Adopted FY 2022-23 Operating Budget General Fund Expenditures

NON-DEPARTMENTAL

		FY 2020-21 Actual	FY 2021-22 Amended	FY 2022-23 Adopted	% Change
Salaries And Wages	\$	-	-	700,000	100.00%
Compensation		-	-	931,000	100.00%
FICA (SS & Medicare)		(3)	-	-	0.00%
VRS - Retirement Benefits		(6,082)	-	-	0.00%
Hospital / Medical Plans		1,120	-	-	0.00%
Comp Plan Salary Adjustment		-	-	1,080,000	100.00%
Internal Service Charge IT		805,145	930,685	1,120,906	16.97%
Internal Service Chrg-Risk Mgt		605,943	636,735	654,860	2.77%
Miscellaneous		676	-	-	0.00%
Payment-Tax Relief		413,362	1,116,000	1,300,000	14.15%
Capital Outlay		852,129	934,745	540,000	-73.10%
Contingency		-	212,537	774,821	72.57%
Total Operating Expenditures	\$	2,672,290	3,830,702	7,101,587	46.06%

TRANSFERS

		FY 2020-21 Actual	FY 2021-22 Amended	FY 2022-23 Adopted	% Change
Transfer to Heritage Park	\$	45,833	-	-	0.00%
Transfer to County Fair		157,320	94,000	70,000	-34.29%
Transfer to E911 Fund		815,399	1,073,680	1,312,694	18.21%
Transfer to CSA		195,897	187,537	200,000	6.23%
Transfer to Grant Fund		25,637	21,074	21,074	0.00%
Transfer to Capital Projects		2,054,306	820,774	687,351	-19.41%
Transfer to Social Services		911,006	1,301,556	1,500,000	13.23%
Transfer to Public Utilities		2,950,190	3,770,821	3,700,827	-1.89%
Transf to Stormwater Operating		8,278	70	-	-100.00%
Transfer to Technology Fund		51,586	13,380	-	-100.00%
Transfer to Risk Management		1,711	-	-	0.00%
Transfer To Schools		24,426,117	27,378,430	25,522,248	-7.27%
Trsf School-Maint & Repair		168,044	250,000	-	-100.00%
Contingency		-	-	1,572,507	-100.00%
Total Operating Expenditures	\$	31,811,323	34,911,322	34,586,701	-0.94%

DEBT SERVICE

Isle of Wight County Adopted FY 2022-23 Operating Budget General Fund Expenditures

DEBT SERVICE

		FY 2020-21 Actual	FY 2021-22 Amended	FY 2022-23 Adopted	% Change
Redemption of Principal	\$	3,021,765	3,411,429	3,533,850	3.46%
Redempt Principal-Schools		4,031,589	4,079,516	4,125,743	1.12%
Principal (Lease)		427,801	512,000	645,000	20.62%
Interest Payments		1,783,825	1,819,404	1,830,263	0.59%
Interest Pay Schools		1,496,111	2,270,871	2,369,462	4.16%
Interest (Lease)		28,521	33,000	30,000	-10.00%
Bond Issuance Costs		-	8,500	-	-100.00%
Administrative Fees		14,175	25,600	28,000	8.57%
PACE Interest Payments		209,836	209,836	209,836	0.00%
Debt Service Reserve		1,733,968	3,635,925	-	-100.00%
Total Operating Expenditures	\$	12,747,590	16,006,081	12,772,154	-25.32%

OTHER PUBLIC SERVICE CONTRIBUTIONS

Isle of Wight County Adopted FY 2022-23 Operating Budget General Fund Expenditures

OTHER PUBLIC SERVICE/ CONTRIBUTIONS

	FY 2020-21 Actual	FY 2021-22 Amended	FY 2022-23 Adopted	% Change
Committed:				
WTCS Board	\$ 217,774	250,777	289,214	13.29%
W. Tidewater Health District	569,588	300,000	575,000	47.83%
Franklin Annex. Revenue Share	996,148	1,071,000	1,071,000	0.00%
Town of Windsor	12,500	-	-	0.00%
Hampton Roads Planning Distric	30,935	33,104	35,362	6.39%
Hmpt Rds Military & Fed Fac Al	18,746	18,825	18,973	0.78%
Hampton Roads Workforce Council	9,079	9,079	9,277	2.13%
Paul D Camp Community College	20,000	20,000	27,325	26.81%
Smithfield/ Museum	76,051	95,000	85,000	-11.76%
Total Committed	1,950,821	1,797,785	2,111,151	14.84%
Discretionary:				
For KIDS	5,000	7,500	7,500	0.00%
CASA	30,000	22,500	25,000	10.00%
Chamber of Commerce	12,500	14,000	14,000	0.00%
Endeppence Center	5,000	7,500	10,000	25.00%
Genieve Shelter	11,000	15,000	20,000	25.00%
Christian Outreach Program	87,000	27,500	35,000	21.43%
Peanut Soil & Water Conserv	8,000	8,000	8,000	0.00%
Sr Services of Southeastern VA	56,000	182,089	138,440	-31.53%
Smart Beginnings	8,000	10,000	10,000	0.00%
Isle of Wight Arts League	4,500	4,500	4,500	0.00%
Western Tidewater Free Clinic	50,000	65,000	75,000	13.33%
Smithfield School Museum	-	-	1,700	100.00%
IOW County Historical Society	-	-	10,000	100.00%
1750 IOW Courthouse	-	5,000	5,000	0.00%
Drug Court	-	35,000	-	-100.00%
Total Discretionary	277,000	403,589	364,140	-10.83%
Total Operating Expenditures	\$ 2,227,821	2,201,374	2,475,291	11.07%



CAPITAL PROJECTS FUND

CAPITAL PROJECT FUNDS

DESCRIPTION

The Capital Projects Fund provides funding for nonrecurring capital expenditures which are primarily financed through the sale of bonds and stormwater fee revenue. Capital projects are planned and funded by incorporating the total funding requirements for completion, inflation, and operations into future construction costs.

FY23 CAPITAL PROJECT TYPES

GOVERNMENT CAPITAL PROJECTS

- Parks & Recreation
- Public Buildings and Facilities
- Public Safety
- Public Works
- Schools
- Economic Development

ENTERPRISE CAPITAL PROJECTS

- Public Utilities
- Stormwater

CAPITAL PROJECT FUNDS

Continued

REVENUE DETAIL

		FY21-22 AMENDED		FY22-23 ADOPTED	PCT CHANGE
GOVERNMENTAL					
General Fund Transfer	\$	3,302,021	\$	687,351	-79.2%
Fund Balance		6,554,444		1,100,000	-83.2%
EDA Fund Transfer		200,000		-	-100.0%
Grants and Donations		2,505,061		10,975,468	338.1%
Proffer Revenues		122,093		1,100,000	801.0%
Existing Bonds		41,269,030		8,536,361	-79.3%
Total Governmental Revenues	\$	53,952,649		22,399,180	-58.5%
ENTERPRISE					
Public Utilities Existing Bonds	\$	212,089	\$	500,000	100.0%
Public Utilities Operating Fund Transfer		50,000		400,000	700.0%
Public Utilities CIP Fund Balance		1,493,297		1,782,988	19.4%
General Fund Transfer		4,726,741		-	-100.0%
Stormwater Fund Balance		50,000		520,000	940.0%
Stormwater Operating Fund Transfer		200,000		200,000	0.0%
Grants and Donations		50,000		800,000	1500.0%
Proffer Revenues		-		1,600,000	100.0%
Total Enterprise Revenues	\$	6,782,127	\$	5,802,988	-14.4%
TOTAL REVENUES	\$	60,734,776	\$	28,202,168	-53.6%

EXPENDITURE SUMMARY

		FY21-22 AMENDED		FY22-23 ADOPTED	PCT CHANGE
GOVERNMENTAL CAPITAL PROJECTS					
Capital Projects Expenditures	\$	53,952,649	\$	22,399,180	-58.5%
ENTERPRISE CAPITAL PROJECTS					
Capital Projects Expenditures	\$	6,782,127	\$	5,802,988	-14.4%
TOTAL EXPENDITURES	\$	60,734,776	\$	28,202,168	-53.6%

CAPITAL PROJECT FUNDS

Continued

PROJECT EXPENDITURES DETAIL

	FY21-22 AMENDED	FY22-23 ADOPTED	PCT CHANGE
GOVERNMENTAL CAPITAL PROJECTS			
General Government	\$ 2,533,682	\$ 881,101	-65.2%
Broadband	2,081,250	318,750	-84.7%
Capital Reserves	452,432	562,351	24.3%
Parks & Recreation	\$ 4,578,691	\$ 775,000	-83.1%
Capital Maintenance	2,561,671	75,000	100.0%
Bradby Park Development	315,750	500,000	58.4%
Heritage Park ATV Trail	354,170	-	-100.0%
Blackwater River Park	13,762	-	-100.0%
Jones Creek Dock	195,600	-	-100.0%
Nike Park Tennis Courts	227,000	-	-100.0%
Tyler's Beach Marina	110,000	-	-100.0%
Heritage Park Upgrades	710,738	-	-100.0%
Nike Park Playground	90,000	-	-100.0%
Heritage Park Amphitheater	-	200,000	100.0%
Public Works- Buildings & Grounds	\$ 2,210,022	\$ 1,075,000	-51.4%
Capital Maintenance	1,414,252	50,000	-96.5%
Capital Additions	-	1,025,000	100.0%
P&R Shop Roof Replacement	14,372	-	-100.0%
Windsor Library Additions	349,100	-	-100.0%
Planning & Zoning Office	267,925	-	-100.0%
Wrenn's Mill R&R Center	50,000	-	-100.0%
Batiste Court	114,373	-	-100.0%
Public Works - Transportation	\$ 400,000	\$ 12,856,718	3114.2%
Rte 10/258 Main St./Bypass	-	8,500,000	100.0%
Rte 460/258 Turn Lane	-	1,552,718	100.0%
Nike Park Road Extended	400,000	2,804,000	601.0%
Public Safety - Fire & Rescue	\$ 3,423,577	\$ 4,680,000	36.7%
Tanker, Engines, Medics & Brush	2,343,577	2,420,000	3.3%
SCBA Replacement	1,080,000	560,000	-48.1%
Rushmere Station Addition	-	900,000	100.0%
Carrollton Station Addition	-	800,000	100.0%

CAPITAL PROJECT FUNDS

Continued

PROJECT EXPENDITURES DETAIL

	FY21-22 AMENDED	FY22-23 ADOPTED	PCT CHANGE
GOVERNMENTAL CAPITAL PROJECTS			
Schools	\$ 39,271,653	\$ 2,131,361	-94.6%
Hardy Elementary	39,271,653	2,131,361	-94.6%
Economic Development	\$ 1,535,024	\$ -	-100.0%
Permit Ready Site (44 acres)	1,535,024	-	-100.0%
Total Governmental Capital Projects	\$ 53,952,649	\$ 22,399,180	-58.5%
ENTERPRISE CAPITAL PROJECTS			
Public Utilities	\$ 6,482,127	\$ 4,982,988	-23.1%
Capital Maintenance (Sewer)	158,347	100,000	0.0%
Capital Upgrades (Sewer)	229,405	300,000	100.0%
Capital Maintenance (Water)	434,535	100,000	100.0%
Capital Upgrades (Water)	553,607	400,000	-100.0%
Benns Grant Water Tank	300,000	2,300,000	666.7%
Hardy Water Tank	3,393,387	282,988	-91.7%
Hardy Water Line	1,350,000	1,000,000	-25.9%
Shop Facility	-	500,000	100.0%
Reserves	62,846	-	0.0%
Total Public Utilities Capital Projects	\$ 6,482,127	\$ 4,982,988	-23.1%
Stormwater	\$ 300,000	\$ 820,000	173.3%
Stormwater BMP/SLAF Projects	250,000	250,000	0.0%
Nike Park Road Extended Stormwater	-	520,000	100.0%
Capital Maintenance	50,000	50,000	0.0%
Total Stormwater Capital Projects	\$ 300,000	\$ 820,000	173.3%
Total Enterprise Capital Projects	\$ 6,782,127	\$ 5,802,988	-14.4%
Total Capital Expenditures	\$ 60,734,776	\$ 28,202,168	-53.6%



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DEBT SERVICE RESERVE FUND

DEBT SERVICE RESERVE FUND

DESCRIPTION

The Isle of Wight County Debt Service Reserve Fund accounts for resources to be used for repayments of principal and interest on the long-term debt of the County when a separate fund is required by debt covenants or management desires to build debt reserves. This Fund also records the transactions for debt refundings.

FY22 ACCOMPLISHMENTS

- Increased fund balance in debt reserve for repayment of 2020A and 2022 bonds

FY23 OBJECTIVES

- Maintain sufficient fund balance to provide level budgeting for debt service of 2020A and 2022 bonds.

DEBT SERVICE RESERVE FUND

Continued

**Isle of Wight County
Adopted FY 2022-23 Operating Budget
Debt Service Reserve Fund**

	FY 2021 ACTUAL	FY 2022* ADOPTED	FY 2023* ADOPTED	PCT * CHANGE
REVENUES				
OTHER SOURCES				
Refunding Bond Proceeds	\$ 35,128,464	\$ -	\$ -	0.00%
Refunding Bond Premium	990,272	-	-	0.00%
Transfers from General Fund	1,733,968	-	-	100.00%
Transfers from Public Utilities Fund	306,558	-	-	0.00%
Total Other Sources	\$ 38,159,262	\$ -	\$ -	100.00%
TOTAL REVENUES	\$ 38,159,262	\$ -	\$ -	100.00%
EXPENSES				
Refunded Debt	\$ 35,357,218	\$ -	\$ -	0.00%
Cost of Issuance	758,158	-	-	0.00%
Transfers to General Fund for Debt Service	-	-	924,012	100.00%
Transfers to Public Utilities for Debt Service	-	-	508,022	0.00%
Debt Service Reserve	-	-	-	-
Total Expenses	\$ 36,115,376	\$ -	\$ 1,432,034	100.00%
TOTAL EXPENSES	\$ 36,115,376	\$ -	\$ 1,432,034	100.00%



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SPECIAL REVENUE FUNDS

EMERGENCY E911 FUND

DESCRIPTION

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

FY22 ACCOMPLISHMENTS

- We continue to maintain our 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, blood loss, etc.
- Our in house VCIN instructor continues to assist with staff trainings as well as VCIN training for other local agencies. Our VCIN instructor is now the only instructor in Isle of Wight County. Formal VCIN instruction has now been moved over to on-line instruction, but our in-house instructor assists with informal instruction, VCIN certification scheduling and certification expirations.
- Our newly hired dispatchers are currently in training and are progressing well.
- In 2022 we will continue working towards a quality assurance program for EMD and all other calls received and dispatched. This is an on-going effort which has been delayed due to staff shortages and 911 projects.
- Continue review and revisions of the ECC Policies and Procedures.
- Continue to enhance our training program.
- Much improved center morale and working relationships with other public safety departments.
- Working with AT&T and all other involved entities in moving forward with the installation of NG911 infrastructure.

FY23 OBJECTIVES

- Enhancement of all communications both internal and external.
- Identify any funding sources to assist in continued forward progression of services and training.
- 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.
- Ensure adequate staffing of personnel as well as resources.
- Ensure continuing training related to new areas of growth in the County as well as surrounding jurisdictions.
- Continue to train new dispatchers on radio and CAD systems.
- Modify and/or adjust dispatch protocols to best serve all emergency first responders.
- Finalize our plans and procedures for our backup site at City of Suffolk PSAP.

EMERGENCY E911 FUND

Continued

PERFORMANCE MEASURES / STATISTICS

	2019	2020	2021
911 and Admin Calls (Calendar Year)	75,067	73,583	76,795
Calls for Service (Calendar Year)	95,631	83,465	90,574

TRENDS

- County receives reimbursement from the E-911 Wireless Communication Taxes collected for Isle of Wight, Smithfield, and Windsor.
- A training grant, if received from APCO, will reduce the overall contribution from the General Fund with no matching County funds required.
- Improved and increased training to dispatch personnel as well as maintaining the EMD program has enhance services to our citizens as well as assist public safety personnel for faster response times, better information gathering, and better overall customer service.

EMERGENCY E911 FUND

Continued

Isle of Wight County Adopted FY2022-23 Operating Budget Emergency Communications System (E911)

		FY 2020-21 Actual	FY 2021-22 Amended	FY 2022-23 Adopted	% Change
REVENUES					
OTHER LOCAL TAX					
IOW Communication Tax E-911	\$	375,461	380,000	360,000	-5.56%
Smfd Communication Tax		66,707	67,400	64,030	-5.26%
Windsor Communication Tax		18,813	19,000	18,000	-5.56%
Total Other Local Tax	\$	460,981	466,400	442,030	-5.51%
MISCELLANEOUS					
RAD-Emergency Program	\$	5,000	5,000	5,000	0.00%
Joint Service Smithfield		240,090	291,966	356,301	18.06%
Joint Service Windsor		77,010	94,036	115,721	18.74%
Total Miscellaneous	\$	322,099	391,002	477,022	18.03%
STATE REVENUE					
State Comp Bd Reimbursement	\$	203,630	216,811	216,811	0.00%
911 Wireless		128,184	129,000	129,000	0.00%
Total State Revenue	\$	331,814	345,811	345,811	0.00%
TRANSFERS					
Transfer From General Fund	\$	815,399	1,073,680	1,312,694	18.21%
Total Transfers	\$	815,399	1,073,680	1,312,694	18.21%
TOTAL REVENUES	\$	1,930,293	2,276,893	2,577,557	11.66%

EMERGENCY E911 FUND

Continued

Isle of Wight County
Adopted FY2022-23 Operating Budget
Emergency Communications System (E911)

	FY 2020-21	FY 2021-22	FY 2022-23	%
	Actual	Amended	Adopted	Change
EXPENSES				
Salaries and Wages	\$ 705,972	848,903	910,210	6.74%
Overtime	84,239	95,950	95,950	0.00%
Part-Time Salaries	-	8,000	8,000	0.00%
FICA (SS & Medicare)	57,216	72,663	77,584	6.34%
VRS - Retirement Benefits	74,530	98,424	109,171	9.84%
Hospital/Medical Plans	178,440	240,352	266,622	9.85%
Group Life Insurance	9,331	11,283	12,197	7.49%
Deferred Comp	5,320	6,300	5,880	-7.14%
Repairs & Maintenance	605,787	682,964	697,257	2.05%
Cost Allocation	-	-	102,709	100.00%
Internal Service Charge IT	74,886	77,707	94,799	18.03%
Internal Service Chrg-Risk Mgt	25,790	25,790	28,692	10.11%
Utilities	6,549	14,300	14,300	0.00%
Telephone (Voice and Fax)	37,950	34,828	34,828	0.00%
Lease/Rental of Buildings	5,000	5,000	5,000	0.00%
Travel & Training	5,882	9,000	9,000	0.00%
RAD Emergency Program	5,000	5,000	5,000	0.00%
Operating Expenses	40,000	2,000	2,000	0.00%
Dues & Association Membership	893	925	925	0.00%
Office Supplies	2,333	2,750	3,500	21.43%
Equipment-Small<\$5k	1,217	-	-	0.00%
Copier Lease	1,165	1,300	1,300	0.00%
Uniforms	-	1,500	1,500	0.00%
Operating Supplies	2,793	3,500	3,500	0.00%
Contingency	-	28,454	87,633	67.53%
Total Operating Expenses	\$ 1,930,293	2,276,893	2,577,557	11.66%
TOTAL EXPENSES	\$ 1,930,293	2,276,893	2,577,557	11.66%

PERSONNEL SUMMARY

	FY 2020-21	FY 2021-22	FY 2022-23
	Actual	Amended	Adopted
IT Support Specialist II	1.0	1.0	0.75
Captain	1.0	1.0	1.0
Senior Dispatcher	4.0	4.0	4.0
Dispatcher - Local & Comp. Board	12.0	16.0	16.0
Number of Full-Time Positions	18.0	22.0	21.75

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 2022-23 Operating Budget Grants Fund

		FY 2020-21 Actual	FY 2021-22 Amended	FY 2022-23 Adopted	% Change
REVENUES					
Federal Revenue	\$	4,281,941	8,457,152	72,346	-11589.87%
State Revenue		198,302	373,978	60,505	-518.09%
Miscellaneous		137,781	166,363	-	-100.00%
Donations		4,734	45,466	-	-100.00%
Total Revenues (before transfers)	\$	4,622,758	9,042,959	132,851	-6706.84%
Transfers From General Fund		25,636	152,027	21,074	-621.39%
TOTAL REVENUES	\$	4,648,394	9,194,986	153,925	-5873.68%

GRANTS FUND

Continued

Isle of Wight County Adopted FY 2022-23 Operating Budget Grants Fund

	FY 2020-21 Actual	FY 2021-22 Amended	FY 2022-23 Adopted	% Change
EXPENSES				
Library of Virginia	\$ 33,170	73,868	-	-100.00%
Isle of Wight Arts League	4,500	4,500	4,500	0.00%
Local Cash Match	1,576	5,167	4,195	-23.17%
Law Enforcement Grants	5,242	58,196	-	-100.00%
Animal Control - Miscellaneous	4,966	45,466	-	-100.00%
Spay/Neuter Fund	44	140	-	-100.00%
DMV Animal Plates	1,388	1,000	-	-100.00%
RAD Emergency Program	40,372	60,974	25,000	-143.90%
DMV Select Enf - Alcohol	9,771	-	-	0.00%
Rescue Squad Assistance Fund	10,845	15,109	-	-100.00%
LEMPG	4,218	7,500	-	-100.00%
Office of Emergency Medical Services (OEM)	-	96,500	-	-100.00%
Litter Prevention and Recycling Grant	8,777	12,519	-	-100.00%
Economic Development Grants	135,000	-	-	0.00%
CDBG - James River Christian Academy	-	38,384	-	-100.00%
Tourism Grants	18,525	29,475	-	-100.00%
Fifth District Drug Court	-	585,500	-	-100.00%
Forfeited Assets	2,920	65,766	-	-100.00%
Public Health & Welfare	4,194,871	7,796,036	-	-100.00%
Victim Witness	114,078	118,430	120,230	1.50%
V-Stop Grant	24,991	47,188	-	-100.00%
Recreation Scholarship Program	-	2,187	-	-100.00%
Home Grant Allocation	16,563	126,080	-	-100.00%
Community Development Grants	-	5,000	-	-100.00%
TOTAL EXPENSES	\$ 4,631,817	9,194,986	153,925	-5873.68%

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 demolition derby, rodeo, agricultural competitions, craft demonstrations, and rides. The fair also provides a Spring Festival complete with carnival, truck and tractor pull and a demolition derby.

The County Fair in 2022 promises to have outstanding attendance numbers as fair builds on its past success. Including being awarded the Best Overall Fair in 2021 by the Virginia Association of Fairs. The Parks and Recreation Department has evidenced significant participation numbers within activities and special events as the public has a great desire to get outdoors and return to social interactive activity. The 2021 Spring Festival displayed tremendous growth that included a midway carnival along with the traditional Truck and Tractor Pull and the Demolition Derby.

FY22 ACCOMPLISHMENTS

- Provided four-day fair event that included seafood festival, Midway carnival, national and local entertainment, a car show, demolition derby, truck and tractor pull, rodeo and 4H functions as well as arts and craft display.
- Participated in the VAF and IAFE conferences and awards programs. Received one (1) first place, three (3) second place and three (3) third place awards at IAFE. Awarded Best Overall at Virginia Association of Fairs.
- Provided Spring Festival with carnival, truck and tractor pull and demolition derby events.
- Continued expansion and improvement of fairground infrastructure including three new large metal buildings (80' x 120') to reduce dependence on tent rentals for events and added additional storage space compartments.

FY23 OBJECTIVES

- Provide four-day fair event that will include seafood festival, Midway carnival, national and local entertainment, a car show, demolition derby, truck and tractor pull, rodeo and 4H functions as well as arts and craft display.
- Participation in the VAF and IAFE conferences and awards programs.
- Provide Spring Festival with carnival, truck and tractor pull and demolition derby events and musical entertainment with use of the new open-air buildings.
- Continue expansion and improvement of fairground infrastructure.
- Development of rental policy and procedures along with fee structure for the new open-air buildings. Develop operations manual for the ATV Trails that are being constructed at Heritage Park Fairground site.

COUNTY FAIR FUND

Continued

Isle of Wight County Adopted FY 2022-23 Operating Budget County Fair

	FY 2020-21 Actual	FY 2021-22 Amended	FY 2022-23 Adopted	% Change
REVENUES				
Equipment Rental	\$ -	1,000	1,000	0.00%
Space Rent - Concession	10,375	16,000	16,000	0.00%
Space Rent - Arts & Crafts	1,788	5,000	5,000	0.00%
Space Rent - Commercial	1,998	12,500	12,500	0.00%
Space Rent - Non-Profit	384	1,200	1,200	0.00%
Total Revenue from Use	\$ 14,545	35,700	35,700	0.00%
CHARGES FOR SERVICES				
Midway Commission Income	\$ -	39,000	32,000	-21.88%
Competition Fees	-	500	500	0.00%
Pageant Income	475	1,200	1,200	0.00%
Seafood Fest Revenue	-	12,000	12,000	0.00%
Sales - Beer	-	26,500	26,500	0.00%
Sales - Ice	-	3,000	3,500	14.29%
Sales - Admissions	100	195,500	230,738	15.27%
Car Show Revenue	-	1,000	1,000	0.00%
Truck & Tractor Pull	46,998	32,000	32,000	0.00%
Total Charges for Services	\$ 47,573	310,700	339,438	8.47%
MISCELLANEOUS				
Corporate Sponsors	\$ 1,500	35,000	38,000	7.89%
Total Miscellaneous	\$ 1,500	35,000	38,000	7.89%
TRANSFERS				
Transfer From General Fund	\$ 157,320	94,000	70,000	-34.29%
Total Miscellaneous	\$ 157,320	94,000	70,000	-34.29%
TOTAL REVENUES	\$ 220,938	475,400	483,138	1.60%

COUNTY FAIR FUND

Continued

Isle of Wight County Adopted FY 2022-23 Operating Budget County Fair

		FY 2020-21	FY 2021-22	FY 2022-23	%
		Actual	Amended	Adopted	Change
EXPENSES					
Overtime	\$	5,119	28,785	28,785	0.00%
FICA (SS & Medicare)		365	2,181	2,203	1.00%
Professional Services		-	16,500	22,000	25.00%
Marketing		17,376	35,000	36,950	5.28%
Postage		42	200	200	0.00%
Lease/Rental of Equipment		-	70,000	50,100	-39.72%
Travel & Training		-	6,000	7,500	20.00%
Operating Expenses		5,690	86,100	90,500	4.86%
Dues & Association Membership		465	400	500	20.00%
Office Supplies		173	1,000	1,000	0.00%
Pageant		2,474	5,000	4,950	-1.01%
Entertainment		2,500	176,819	174,150	-1.53%
Concessions		-	3,300	3,500	5.71%
4-H Awards		2,100	3,500	4,000	12.50%
Demolition Derby		7,998	16,000	16,000	0.00%
Truck & Tractor Pull		14,538	10,965	25,800	57.50%
Car Show Expenses		-	1,650	1,500	-10.00%
Seafood Fest		-	12,000	13,500	11.11%
Total Operating Expenses	\$	58,841	475,400	483,138	1.60%
TOTAL EXPENSES	\$	58,841	475,400	483,138	1.60%

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.

FY22 ACCOMPLISHMENTS

- Continued to increase the number of prevention and community-based services
- Placed foster care youth in family-based settings at a rate of over 80%
- Achieved improvements in CANS scores in the areas of school and behavioral/emotional behaviors (better than the state average).

FY23 OBJECTIVES

- To reduce the length of stay in foster care placements by achieving permanency for all foster care youth within 2 years of entering foster care.
- To maintain the cost per child average at or below the State average.
- To continue to increase the number of prevention services provided versus foster care placements.
- To achieve permanency outcomes for foster care children greater than the state average
- To achieve improvements in CANS scores in the areas of school, behavioral/emotional behaviors and strengths
- To maintain minimum attendance of all agencies at CPMT and FAPT (i.e. 75%)

PERFORMANCE MEASURES / STATISTICS

	FY21 ACTUAL	FY22 ACTUAL	FY23 ESTIMATE
Number of Children Receiving CSA Services	18	16	20
Average Cost Per Child for CSA Services	\$25,107	\$30,360	\$27,000
Achieve permanency for foster care children within 2 years of entering care	70%	80%	80%
Prevention Services Provided versus Foster Care Placements	44%	38%	45%

CHILDREN'S SERVICES ACT (CSA) FUND

Continued

Isle of Wight County
Adopted FY 2022-23 Operating Budget
Children's Services Act (CSA) Fund

	FY 2020-21	FY 2021-22	FY 2022-23	%
	Actual	Amended	Adopted	Change
REVENUES				
INTERGOVERNMENTAL REVENUE				
CSA State Revenue	\$ 275,256	266,267	215,184	-23.74%
Federal Grant Revenue	38,389	-	-	0.00%
Total Intergovernmental Revenue	\$ 313,645	266,267	215,184	-23.74%
TRANSFERS				
Transfer From General Fund	\$ 195,897	187,537	200,000	6.23%
Total Transfers	\$ 195,897	187,537	200,000	6.23%
TOTAL REVENUES	\$ 509,541	453,804	415,184	-9.30%

CHILDREN'S SERVICES ACT (CSA) FUND

Continued

Isle of Wight County Adopted FY 2022-23 Operating Budget Children's Services Act (CSA) Fund

	FY 2020-21	FY 2021-22	FY 2022-23	%
	Actual	Amended	Adopted	Change
EXPENSES				
Other Compensation	\$ 300	600	600	0.00%
Ther Care/Res IVE	-	400,000	361,380	-10.69%
Foster Care Lic Resd Care (1a)	10,717	-	-	0.00%
Residential Cong Care CSA (1c)	18,675	-	-	0.00%
School Ref. Resid (1e)	65,533	-	-	0.00%
Therp Foster Care I-VE (2a)	133,996	-	-	0.00%
Therp. Foster Care (2a.1)	78,729	-	-	0.00%
Therp. Foster Care CSA (2a.2)	12,597	-	-	0.00%
Family Foster Care CBS (2c.)	1,942	-	-	0.00%
Fam. Fost. Care Sp.Arg (2e)	2,345	-	-	0.00%
Community Based Servs (2f)	69,958	-	-	0.00%
Comm. Transition Servs (2f.1)	9,514	-	-	0.00%
Alt. Day Placement (2g)	37,904	-	-	0.00%
Non-Mand.Serv (3.)	14,368	-	-	0.00%
Administrative Support-Suffolk	52,967	53,204	53,204	0.00%
Total Expenses	\$ 509,541	453,804	415,184	-9.30%
TOTAL EXPENSES				
	\$ 509,541	453,804	415,184	-9.30%

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.

FY22 ACCOMPLISHMENTS

Grants Obtained

- Title IV-E training approved for \$773 to provide training to resource parents and child welfare workers.
- OBICI COVID-19 grant awarded \$10,000 to help families with utility expenses related to the pandemic.
- Promoting Safe and Stable Family grant awarded \$18,000. Funding assisted a number of families with emergency crises, parenting education, housing needs, and transportation.
- Family Preservation received \$2,281 for intervention services aimed at strengthening family units while ensuring safety children.
- Respite Funding grant received \$281 to provide reprieve for resource parents and help act as an emergency intervention to prevent disruption of foster care placements.
- Adoption Incentive grant received \$4,000 for foster-parent recruitment and post adoption services.

Operations

- 4036 IT request for service were completed.
- Agency website was revised to a platform that will provide continuous improvement of the website and to allow users to navigate seamlessly on their mobile devices.
- Virtru software has been installed on all agency computers allowing workers to send information securely.
- Enhanced agency network connectivity and functioning by adding new servers.
- Expanded the Number of IT Security Officers.
- This allows us to maintain a higher level of IT security locally.
- Each Unit has their own IT Security Wizard that is able to reset passwords and troubleshoot minor IT issues.
- Continue to serve of State Committees and work closely with them to foster cooperation and effective IT operations continuity.
- Added new servers, hardware, and virtual remote desktop protocol to promote the availability of all workers to effectively work remotely at any given time.

SOCIAL SERVICES

Continued

FY22 ACCOMPLISHMENTS (continued)

Child and Family Services

- Child and Family Services Workers received training across services' continuum to increase sustainability and to provide optimal continuity of operations.
- Adoption Unit is in process of finalizing an order of Adoption for one youth who hand selected his forever family through the agency's adoption recruitment process.
- The Foster Care Unit conducted and completed 68 required face to face visits, with a 100% accuracy rate for the Federal CFSR mandates.
- Child and Family Services completed 24 Family Partnership Meetings to ensure safety, permanency, and well-being of the children that the agency serves. The agency received \$7,200 of Family Partnership Incentive Funds.
- Financial assistance was provided to 42 IOW citizens affected by COVID and other mitigating circumstances to prevent cut off utilities.
- Obtained 100% of no recurrence of maltreatment of children with founded complaints and children placed in foster care, exceeding the national standard.
- Child Welfare successfully passed the annual I-VE Review Audit with no errors.

Adult Services

- 63 APS investigations were conducted.
- 118 citizens were served through the Adult Services unit.
- 112 UAI pre-screenings were conducted within 100% accuracy and timeliness.
- The Eastern Region Senior Program Consultant for Adult Services issued a formal commendation to IOW-DSS for being the only locality in the Eastern Region to have no data errors. All reports and information had been correctly entered into PeerPlace.
- Adult Services added one new Family Services Specialist to the agency to meet the increasing demands for services in the community.
- Processed 16 new guardianship cases and managed 68 cases total.

Administration

- Virginia Operational Plan exercise (VOPEX) 2021- Participated in the VOPEX 2021 dress rehearsal on October 14, 2021 and the full-scale VOPEX 2021 demonstration that was graded by the Federal Emergency Management Agency (FEMA) on October 26, 2021.
- Approved IOW Cost Allocation Plan.
- 8 employees completed CPR and First Aid training conducted at Smithfield Rescue Squad on November 3, 2021.
- Regional Mass Care and Human Services Committee held an EMACV Mass Care meeting on December 2, 2021. This meeting was a learning opportunity to collaborate with other localities on how to operationalize the new Commonwealth of Virginia feeding plan. This meeting was attended by 2 employees.
- Conducted upgrades on servers.
- Local shelter readiness workshop was attended by 2 employees on May 6, 2021.

SOCIAL SERVICES

Continued

FY22 ACCOMPLISHMENTS (continued)

- All employees completed a series of 4 trainings conducted by the American Red Cross to include Disaster Cycle, Shelter Fundamentals, Serving Shelter Clients during COVID-19, and Everyone is Welcome.

Community Service

- IOW-DSS partnered with several community agencies to provide Thanksgiving and holiday food baskets to 32 families.
- 380 children were provided with Christmas gifts through community donations and the IOW-C Annual Employee Holiday Party.
- The partnership with the Christian Outreach Program continued and enabled 18 families to receive financial assistance as follows:
 - Medical Needs: 2
 - Housing Needs: 4
 - Utility Needs: 12
- Total funds dispersed: \$3,542.06

FY23 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.
- Continue active diligent recruitment of resource parents to develop specialized foster parent program aimed at reducing number of children placed outside the community and reducing foster care costs.
- Increase presence of Evidence-Based prevention services in the community.

PERFORMANCE MEASURES / STATISTICS

Financial Services

- Medicaid
 - Average Monthly Applications Received: 90
 - Average Monthly Cases Managed: 4089
- SNAP
 - Average Monthly Applications Received: 192
 - Total Households Served: 1681
 - Total Number of Citizens Served: 3229
 - Average Issuance Amount: \$747,930

SOCIAL SERVICES

Continued

PERFORMANCE MEASURES / STATISTICS (continued)

- Average timeliness of application processing (expedited and non-expedited) is 98.3%, which is above the required 97%, with 3 out of 11 months at 100% timeliness of application processing.
- TANF
 - Total Applications Received: 90
 - Total Cases Managed: 56
 - In all 12 months, the agency achieved 100% timeliness of application processing.
- Child Care
 - Total Applications: 104
 - Total Cases Managed: 56
 - The agency achieved 100% timeliness of application processing for 5 months.
- Auxiliary Grant
 - Average Monthly Cases Managed: 10
- Fraud Collections
 - Fuel: \$23.85
 - Medicaid: \$2,771.15
 - SNAP: \$3,148.00
 - TANF: \$578.00
 - General Relief: \$239.18
 - Total: \$6,760.18

SOCIAL SERVICES

Continued

**Isle of Wight County
Adopted FY 2022-23 Operating Budget
Social Services (DSS)**

	FY 2020-21 Actual	FY 2021-22 Amended	FY 2022-23 Adopted	% Change
REVENUES				
Federal Revenue	\$ 1,701,176	1,965,870	1,981,287	0.78%
State Revenue	741,919	1,245,288	1,332,362	6.54%
Total Intergovernmental Revenue	\$ 2,443,095	3,211,158	3,313,649	3.09%
TRANSFERS				
Transfer From General Fund	\$ 911,006	1,301,556	1,500,000	13.23%
Total Transfers	\$ 911,006	1,301,556	1,500,000	13.23%
TOTAL REVENUES	\$ 3,354,101	\$ 4,512,714	\$ 4,813,649	6.25%

**Isle of Wight County
Adopted FY 2022-23 Operating Budget
Social Services (DSS)**

	FY 2020-21 Actual	FY 2021-22 Amended	FY 2022-23 Adopted	% Change
EXPENSES				
Social & Welfare Services	\$ 3,354,101	4,512,714	4,813,649	6.25%
TOTAL EXPENSES	\$ 3,354,101	4,512,714	4,813,649	6.25%



ENTERPRISE FUNDS

PUBLIC UTILITIES FUND

DESCRIPTION

The Public Utilities Fund is an enterprise fund which accounts for the revenues and expenditures of the County's water and sewer services. The Division of Public Utilities is responsible for supplying water and sewer services to residents and businesses throughout the County. The Division currently owns and operates twenty (20) water systems and thirty-two (32) sewer stations providing services to approximately 4,728 individual customer accounts. The Division is actively involved in the expansion of new water and sewer service to County sponsored industrial projects, developer installed commercial and residential projects, and well system acquisitions where practical. 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). We also look for opportunities to bring private septic systems onto public sewer service where possible.

FY22 ACCOMPLISHMENTS

- Continued to add info to supplement GIS water/sewer layer update
- Adopted Cartegraph Asset Management System
- Cleaned and coated interior of all water storage tank
- New exterior coating provided at WSDS tank
- Processed approximately 1,900 work orders
- Maintained and painted 50% of all fire hydrants in County system through Contracted service
- Substantially complete with Phase I of SCADA system replacement project.

FY23 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.
- Continue data collection for Cartegraph Asset Management.
- Upgrade SCADA by providing cell modems at 10% of Sewer Pump Stations and Water Facilities.
- Complete telemetry project for Windsor vacuum sewer system.
- Bid and begin construction on Hardy ES waterline project.

PUBLIC UTILITIES FUND

Continued

PERFORMANCE MEASURES / STATISTICS

	FY21 ACTUAL	FY22 ACTUAL	FY23 ESTIMATE
Number of Water Customers	3,338	3,921	4,000
Number of Sewer Customers	2,743	3,311	3,400
Number of Sanitary Sewer Overflows	2	1	-
Miss Utility Tickets	3,144	4,205	4,250

PUBLIC UTILITIES FUND

Continued

Isle of Wight County Adopted FY 2022-23 Operating Budget Public Utilities Fund

	FY 2020-21 Actual	FY 2021-22 Amended	FY 2022-23 Adopted	% Change
REVENUES				
FEES & LICENSES				
Inspection Fees	\$ 56,889	40,000	50,000	20.00%
Water Connection Fees	664,000	400,000	650,000	38.46%
New Account Fee	24,960	20,000	20,000	0.00%
Administration Fees	1,780	3,000	3,000	0.00%
Sewer Connection Fee	673,600	370,000	650,000	43.08%
Disconnect/Reconnect Fee	(186)	30,000	10,000	-200.00%
Total Fees & Licenses	\$ 1,421,043	863,000	1,383,000	37.60%
REVENUE FROM USE				
Property Rental	\$ 31,940	31,940	31,940	0.00%
Total Revenue from Use	\$ 31,940	31,940	31,940	0.00%
CHARGES FOR SERVICES				
Interest Revenue	\$ 4,871	80,000	5,000	-1500.00%
Public Utility Late Fees	(165)	15,000	7,500	-100.00%
Sewage Collection Fees	1,709,369	1,600,000	1,725,000	7.25%
Sewage Treatment Fees	62,668	70,000	71,400	1.96%
Sale of Water	3,696,111	3,500,000	3,800,000	7.89%
Total Charges for Services	\$ 5,472,854	5,265,000	5,608,900	6.13%
RECOVERED COST				
Sale of Recyclables	\$ 3,620	500	500	0.00%
Sale of Property	1,000	-	-	0.00%
Total Recovered Cost	\$ 4,620	500	500	0.00%
MISCELLANEOUS				
Miscellaneous	\$ 2,882	1,000	1,000	0.00%
Total Miscellaneous	\$ 2,882	1,000	1,000	0.00%
OTHER SOURCES & USES				
Capital Lease Proceeds	\$ -	88,000	-	-100.00%
Total Other Sources & Uses	\$ -	88,000	-	-100.00%
TRANSFERS				
Transfer From General Fund	\$ 2,950,190	3,770,821	3,700,827	-1.89%
Transfer from Debt Service	-	254,709	508,022	49.86%
Contingency Reserve	-	64,354	-	-100.00%
Transfer from Assigned FB	-	117,643	-	-100.00%
Total Transfers	\$ 2,950,190	4,207,527	4,208,849	0.03%
TOTAL REVENUES	\$ 9,883,530	\$ 10,456,967	\$ 11,234,189	6.92%

PUBLIC UTILITIES FUND

Continued

Isle of Wight County Adopted FY 2022-23 Operating Budget Public Utilities Fund

	FY 2020-21 Actual	FY 2021-22 Amended	FY 2022-23 Adopted	% Change
EXPENSES				
PUBLIC UTILITIES - ADMINISTRATION				
Salaries and Wages	\$ 186,334	269,498	299,308	9.96%
Overtime	455	-	-	0.00%
FICA (SS & Medicare)	14,525	20,617	22,897	9.96%
VRS - Retirement Benefits	45,825	31,221	35,129	11.12%
Hospital/Medical Plans	45,847	57,723	89,922	35.81%
Group Life Insurance	2,594	3,576	3,983	10.22%
Deferred Comp	1,221	1,533	1,050	-46.00%
Uniforms Taxable	-	500	500	0.00%
Advertising Services	-	500	500	0.00%
Postage	14,628	38,000	30,000	-26.67%
Telephone (Voice and Fax)	3,121	3,162	3,733	15.30%
Travel & Training	52	4,000	3,500	-14.29%
Tolls & Parking	-	200	-	-100.00%
Operating Expenses	5,702	9,500	8,510	-11.63%
Dues & Association Membership	14	1,360	1,360	0.00%
Office Supplies	7,689	10,700	9,500	-12.63%
Equipment- Small<\$5k	-	500	-	-100.00%
Copier Lease	1,257	1,134	1,134	0.00%
Copier Service/Supply Contract	335	650	650	0.00%
Computer Hardware <\$5k	-	2,000	-	-100.00%
Fleet	1,325	2,105	2,105	0.00%
Uniforms	-	500	500	0.00%
Amortz-DefrCost/Prem/Discount	(752,102)	-	-	0.00%
Total Public Utilities - Administration	\$ (421,177)	458,979	514,281	10.75%

PERSONNEL SUMMARY

	FY 2020-21 Adopted	FY 2021-22 Amended	FY 2022-23 Adopted
Director of Utility Services	0.2	0.2	0.5
PU Operations Manager	1.0	1.0	1.0
Construction Manager	0.4	0.4	0.4
Construction Inspector	0.4	0.4	0.4
Engineer	0.0	0.5	0.5
Sr. Utilities Acct Tech	1.0	1.0	1.0
Administrative Assistant	1.0	1.0	1.0
Number of Full-Time Positions	4.0	4.5	4.8

PUBLIC UTILITIES FUND

Continued

Isle of Wight County Adopted FY 2022-23 Operating Budget Public Utilities Fund

	FY 2020-21 Actual	FY 2021-22 Amended	FY 2022-23 Adopted	% Change
PUBLIC UTILITIES - WATER				
Salaries and Wages	\$ 199,048	405,047	398,957	-1.53%
Overtime	20,125	20,200	20,200	0.00%
FICA (SS & Medicare)	16,073	32,532	32,066	-1.45%
VRS - Retirement Benefits	20,552	46,740	48,726	4.08%
Hospital/Medical Plans	46,384	139,105	136,152	-2.17%
Group Life Insurance	2,468	5,354	5,232	-2.33%
Deferred Comp	1,676	3,780	3,360	-12.50%
Uniforms Taxable	-	500	500	0.00%
Professional Services	63,627	115,777	140,000	17.30%
HRPDC Fees	4,308	4,277	4,374	2.22%
Repairs & Maintenance	190,930	265,132	265,132	0.00%
Contracted Services	24,592	66,580	66,580	0.00%
Bulk Water Purchases	1,617,481	1,700,215	1,800,000	5.54%
Norfolk Water Contract	1,031,353	1,149,750	1,190,815	3.45%
Suffolk Water Contract	2,218,523	2,035,925	1,740,375	-16.98%
Utilities	18,872	22,940	23,400	1.97%
Telephone (Voice and Fax)	4,602	8,251	6,065	-36.04%
Travel & Training	59	4,000	3,000	-33.33%
Tolls & Parking	-	200	-	-100.00%
Operating Expenses	20,667	15,300	15,000	-2.00%
Dues & Association Membership	21,281	49,744	24,500	-103.04%
Equipment-Small<\$5k	-	500	-	-100.00%
Computer Software <\$5k	110	20,000	-	-100.00%
Computer Hardware <\$5k	-	-	-	0.00%
Fleet	20,819	20,500	20,000	-2.50%
Uniforms	1,453	9,500	6,450	-47.29%
PPE & Safety	641	4,500	2,475	-81.82%
Capital Outlay	(740,450)	50,000	50,000	0.00%
Total Public Utilities - Water	\$ 4,805,195	6,196,349	6,003,359	-3.21%

PERSONNEL SUMMARY

	FY 2020-21 Actual	FY 2021-22 Amended	FY 2022-23 Adopted
Sr. Water Quality Technician	1.0	1.0	1.0
Water Quality Technician	1.0	1.0	1.0
Utility Systems Supervisor	1.0	1.0	1.0
Utilities System Mechanic	1.0	1.0	1.0
Utility System Worker	4.0	4.0	3.0
Utility Marking Technician	0.0	1.0	1.0
Meter Technician	0.0	1.0	1.0
Pump Station Mechanic	0.0	0.0	1.0
Number of Full-Time Positions	8.0	10.0	10.0

PUBLIC UTILITIES FUND

Continued

Isle of Wight County Adopted FY 2022-23 Operating Budget Public Utilities Fund

	FY 2020-21 Actual	FY 2021-22 Amended	FY 2022-23 Adopted	% Change
PUBLIC UTILITIES - SEWER				
Salaries and Wages	\$ 287,052	375,871	379,134	0.86%
Overtime	36,744	16,160	16,150	-0.06%
FICA (SS & Medicare)	22,939	29,990	30,240	0.83%
VRS - Retirement Benefits	29,490	42,844	44,847	4.47%
Hospital/Medical Plans	90,691	130,549	127,055	-2.75%
Group Life Insurance	3,638	4,906	4,908	0.04%
Deferred Comp	2,174	2,940	2,940	0.00%
Uniforms Taxable	-	500	500	0.00%
Professional Services	41,587	62,806	80,000	21.49%
HRPDC Fees	749	188	1,119	83.20%
Repairs & Maintenance	266,681	289,748	300,000	3.42%
Contracted Services	5,140	11,600	11,000	-5.45%
Sewage Treatment	54,122	50,000	50,000	0.00%
Utilities	60,632	50,000	60,000	16.67%
Telephone (Voice and Fax)	4,571	8,006	6,320	-26.68%
Travel & Training	81	5,000	4,000	-25.00%
Tolls & Parking	-	200	-	-100.00%
Operating Expenses	15,347	40,925	40,000	-2.31%
Computer Hardware <\$5k	-	-	-	0.00%
Fleet	32,305	23,000	22,000	-4.55%
Uniforms	5,136	10,000	8,000	-25.00%
PPE & Safety	2,279	9,000	5,000	-80.00%
Capital Outlay	(116,238)	75,000	175,000	57.14%
Total Public Utilities - Sewer	\$ 845,120	1,239,233	1,368,213	9.43%

PERSONNEL SUMMARY

	FY 2020-21 Actual	FY 2021-22 Amended	FY 2022-23 Adopted
Utility System Supervisor	1.0	1.0	1.0
Sr. Electronics Technician	1.0	1.0	1.0
Pump Station Mechanic	1.0	1.0	3.0
Codes Compliance Inspector 1	1.0	1.0	1.0
Electronics Technician	1.0	1.0	1.0
Utility System Worker	3.0	3.0	1.0
Number of Full-Time Positions	8.0	8.0	8.0

PUBLIC UTILITIES FUND

Continued

Isle of Wight County Adopted FY 2022-23 Operating Budget Public Utilities Fund

	FY 2020-21 Actual	FY 2021-22 Amended	FY 2022-23 Adopted	% Change
PUBLIC UTILITIES - NON-DEPARTMENTAL				
OPEB Expense	\$ (20,375)	-	-	0.00%
Unemployment Insurance	458	1,200	1,000	-20.00%
Cost Allocation	162,340	230,722	247,027	6.60%
Internal Service Charge IT	83,206	86,341	105,333	18.03%
Internal Service Chrg-Risk Mgt	54,135	54,135	55,384	2.26%
Easements	-	1,264	-	-100.00%
Capital Outlay	(82,292)	88,000	-	-100.00%
Depreciation Expense	569,780	-	-	0.00%
Redemption Of Principal	-	1,004,830	1,293,253	22.30%
Principal (Lease)	-	49,000	51,356	4.59%
Interest Payments	878,048	989,638	954,528	-3.68%
Interest (Lease)	2,622	3,200	2,159	-48.22%
Bond Issuance Costs	416,035	-	-	0.00%
Transfer To Debt Service	306,558	-	-	0.00%
Transfer To Capital Projects	858,183	50,000	400,000	87.50%
Contingency	-	4,076	238,296	98.29%
Total Public Utilities -Non-Departmental	\$ 3,228,697	2,562,406	3,348,336	23.47%
TOTAL EXPENSES				
	\$ 8,457,835	10,456,967	11,234,189	6.92%

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.

FY22 ACCOMPLISHMENTS

- Continued SAC committee meetings.
- County-funded pilot stormwater grant project approved
- Continued participation in regional organizations such as HRPDC and VAMSA.
- Attended required stormwater-related training events and conferences.

FY23 OBJECTIVES

- Develop, prepare and submit stormwater projects for consideration of 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.

STORMWATER MANAGEMENT FUND

Continued

PERFORMANCE MEASURES / STATISTICS

	FY21 ACTUAL	FY22 ACTUAL	FY23 ESTIMATE
Number of Erosion & Sediment Control Inspections	1,109	1,200	1,300
VSMP Authority Inspections	5	7	10
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
Approved Single Family & Site Plans	-	228	200

STORMWATER MANAGEMENT FUND

Continued

Isle of Wight County
Adopted FY 2022-23 Operating Budget
Stormwater Fund

	FY 2020-21 Actual	FY 2021-22 Amended	FY 2022-23 Adopted	% Change
REVENUES				
PERMITS, FEES & LICENSES				
Stormwater Fee	\$ 1,291,959	1,300,000	1,300,000	0.00%
Stormwater Technology Fee	5,823	3,500	3,500	0.00%
Stormwater Inspection Fees	199,298	125,000	175,000	28.57%
Stormwater Erosion & Sediment	700	-	-	0.00%
VSMP Permit-State	3,357	5,000	5,000	0.00%
Total Permits, Fees & Licenses	\$ 1,501,137	1,433,500	1,483,500	3.37%
REVENUE FROM USE OF MONEY				
Interest Revenue	\$ 4,132	2,876	4,000	28.10%
Miscellaneous	40	-	-	0.00%
Total Revenue from Use of Money	\$ 4,172	2,876	4,000	28.10%
TRANSFERS & OTHER				
Transfer From General Fund	\$ 8,278	70	-	-100.00%
Transfer from Assigned FB	-	44,655	-	-100.00%
Total Transfers & Other	\$ 8,278	44,725	-	-100.00%
TOTAL REVENUES	\$ 1,513,587	1,481,101	1,487,500	0.43%

STORMWATER MANAGEMENT FUND

Continued

Isle of Wight County Adopted FY 2022-23 Operating Budget Stormwater Fund

	FY 2020-21 Actual	FY 2021-22 Amended	FY 2022-23 Adopted	% Change
EXPENSES				
STORMWATER ADMINISTRATION				
Salaries And Wages	\$ 416,228	498,204	462,993	-7.61%
Overtime	14	-	-	0.00%
Part-Time Salaries	949	1,000	1,000	0.00%
Other Compensation	1,150	1,300	1,300	0.00%
FICA (SS & Medicare)	30,574	38,189	34,800	-9.74%
VRS - Retirement Benefits	69,480	58,056	54,764	-6.01%
Medical/Dental Plans	84,387	111,428	97,254	-14.57%
Group Life Insurance	5,433	6,649	6,172	-7.73%
OPEB Expense	168	-	-	0.00%
Deferred Comp	2,527	3,087	3,150	2.00%
Professional Services	286,496	273,955	150,000	-82.64%
HRPDC Stormwater Mgt. Fee	9,016	7,825	7,824	-0.01%
Advertising	-	1,000	1,000	0.00%
Contracted Services	-	50,000	50,000	0.00%
Cost Allocation	63,578	67,382	74,294	9.30%
Internal Service Charge IT	33,907	34,536	42,133	18.03%
Internal Service Chrg-Risk Mgt	16,035	16,035	15,556	-3.08%
Utilities	3,558	3,900	3,900	0.00%
Postage	63	500	500	0.00%
Telephone (Voice And Fax)	4,612	5,253	5,215	-0.73%
Lease/Rental of Equipment	-	3,000	3,000	0.00%
Travel & Training	581	8,200	8,200	0.00%
Peanut Soil & Water Conserv Bd	8,000	8,000	8,000	0.00%
Operating Expenses	1,105	6,575	6,575	0.00%
VSMP Expense(State)	4,446	5,000	5,000	0.00%
Dues & Association Memberships	1,556	2,500	2,500	0.00%
Office Supplies	320	3,000	3,000	0.00%
Copier Lease	1,882	1,370	1,370	0.00%
Copier Service/Supply Contract	327	630	630	0.00%
Fleet	2,885	7,500	10,580	29.11%
Uniforms	381	845	845	0.00%
PPE & Safety	-	750	750	0.00%
Equipment/Machinery	187	9,900	9,900	0.00%
Computer Software	4,802	6,000	9,000	33.33%
Depreciation Expense	104,042	-	-	0.00%
Trsf. to SW Capital Projects	200,000	200,000	200,000	0.00%
Contingency	-	30,532	197,095	84.51%
Total Stormwater Administration	\$ 1,358,687	1,472,101	1,478,300	0.42%
OTHER				
Stormwater Management Program	\$ 8,767	9,000	9,200	2.17%
Total Other Expenses	\$ 8,767	9,000	9,200	2.17%
TOTAL EXPENSES	\$ 1,367,454	1,481,101	1,487,500	0.43%

STORMWATER MANAGEMENT FUND

Continued

PERSONNEL SUMMARY

	FY 2020-21 Actual	FY 2021-22 Amended	FY 2022-23 Adopted
Director of Utility Services	0.85	0.85	0.50
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	1.00	1.00
Environmental Program Manager	1.00	1.00	1.00
Stormwater Engineer	1.00	0.50	0.50
Stormwater Technician	1.00	1.00	1.00
Permit Technician	1.00	1.00	1.00
Administrative Asst.	1.00	1.00	1.00
Number of Full-Time Positions	10.15	8.65	8.30



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INTERNAL SERVICE FUNDS

TECHNOLOGY SERVICES FUND

DESCRIPTION

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

FY22 ACCOMPLISHMENTS

- Expanded Access Control and security enhancements for several departments and county buildings.
- New DVR servers and IP cameras deployed in multiple county buildings and exterior locations.
- LaserFiche servers upgraded to MS Server 2019, repository migrations, and expansion to two additional departments.
- Videoconferencing hardware deployed in multiple conference rooms for increased group remote meeting capabilities.
- Major phone system upgrades including migration to SIP trunk handoffs, eliminating old PRI technology, increasing overall system resources, and elimination of hardware-based phone switches in lieu of redundant virtual switches. Also upgraded many desk phones with newer models replacing 10+-year-old hardware.
- ProVal server upgrade to software version 9.1.
- The GIS Office supported the County Redistricting Task Force and Board of Supervisors redistricting efforts with GIS data, software, and staff expertise. The redistricting process was completed on time, error-free, and passed all State and Federal requirements.
- GIS completed final data checks and integration for AT&T's next-generation 911 system with overall data accuracy of over 99%. This program and underlying GIS data will be the foundation of the new E911 system.

FY23 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, and improving revenue collections while increasing services to citizens. (SP4: Funding the future.)
-

TECHNOLOGY SERVICES FUND

Continued

PERFORMANCE MEASURES / STATISTICS

	FY21 ACTUAL	FY22 ACTUAL	FY23 ESTIMATE
Percent of time Network is Available for Customers	99%	99%	99%

TECHNOLOGY SERVICES FUND

Continued

Isle of Wight County Adopted FY 2022-23 Operating Budget Technology Services Fund

	FY 2020-21 Actual	FY 2021-22 Amended	FY 2022-23 Adopted	% Change
REVENUES				
OTHER LOCAL TAXES				
Charter Franchise PEG Fees	\$ 11,128	11,200	11,200	0.00%
Total Other Local Taxes	\$ 11,128	11,200	11,200	0.00%
CHARGES FOR SERVICES				
Charges for GIS Data/Maps	\$ 162	-	-	0.00%
Billings to DSS	-	159,730	-	-100.00%
Billings to Econ Development	8,321	4,317	5,267	18.04%
Billings to General Fund	805,145	930,685	1,120,906	16.97%
Billings to E-911	74,886	77,707	94,799	18.03%
Billings to Public Utilities	83,206	86,341	105,333	18.03%
Billings to Stormwater	33,907	34,536	42,133	18.03%
Transfer From Risk Management	-	8,500	8,500	0.00%
Billings to Tourism	17,681	17,988	21,953	18.06%
Billings to Towns	92,000	92,000	92,000	0.00%
Total Charges for Services	\$ 1,115,308	1,411,804	1,490,891	5.30%
TRANSFERS				
Transfer From General Fund	\$ 51,585	13,380	-	-100.00%
Transfer from Assigned FB	-	81,275	53,417	-52.15%
Total Transfers	\$ 51,585	94,655	53,417	-77.20%
TOTAL REVENUES	\$ 1,178,022	\$ 1,517,659	\$ 1,555,508	2.43%

TECHNOLOGY SERVICES FUND

Continued

Isle of Wight County Adopted FY 2022-23 Operating Budget Technology Services Fund

	FY 2020-21 Actual	FY 2021-22 Amended	FY 2022-23 Adopted	% Change
EXPENSES				
Salaries And Wages	\$ 487,590	518,691	522,070	0.65%
Overtime	1,436	-	-	0.00%
FICA (SS & Medicare)	35,138	39,680	39,939	0.65%
VRS - Retirement Benefits	95,333	60,307	61,545	2.01%
Medical/Dental Plans	88,004	92,994	98,866	5.94%
Group Life Insurance	6,376	6,907	6,996	1.27%
OPEB Expense	11,794	-	-	0.00%
Deferred Comp	2,660	2,940	2,940	0.00%
Professional Services	-	85,300	75,000	-13.73%
Repairs & Maintenance	20,761	20,000	20,000	0.00%
Computer Software Maintenance	337,374	364,930	385,000	5.21%
Postage	13	200	200	0.00%
Telephone (Voice And Fax)	7,199	12,122	8,500	-42.61%
Travel & Training	3,000	8,000	8,000	0.00%
Office Supplies	2,406	3,000	3,000	0.00%
Computer Software	14,489	34,582	30,000	-15.27%
Computer Hardware<\$5k	62,397	60,000	60,000	0.00%
Fleet	1,035	1,990	1,990	0.00%
PEG-Equip/Machinery	715	54,017	64,617	16.40%
Furniture And Fixtures	4,816	-	-	0.00%
Capital Outlay	87,052	131,293	100,000	-31.29%
Depreciation Expense	46,140	-	-	0.00%
Transfer to Risk Management	-	15,394	11,585	-32.88%
Contingency	-	-	50,000	100.00%
Total Operating Expenses	\$ 1,315,731	1,512,347	1,550,248	2.44%
NON-OPERATING				
Principal (Lease)	\$ -	4,948	4,999	1.02%
Interest (Lease)	457	364	261	-39.46%
Total Non-Operating Expenses	\$ 457	5,312	5,260	-0.99%
TOTAL EXPENSES	1,316,188	1,517,659	1,555,508	2.43%

TECHNOLOGY SERVICES FUND

Continued

PERSONNEL SUMMARY

	FY 2020-21	FY 2021-22	FY 2022-23
	Actual	Amended	Adopted
Director of Information Technology	1.0	1.0	1.0
Network Administrator	1.0	1.0	1.0
ERP/Munis Support	0.0	0.0	1.0
GIS Manager	1.0	1.0	1.0
Systems Analyst	1.0	1.0	1.0
IT Support Specialist II	0.0	0.0	0.0
Information Services Specialist	2.0	2.0	2.0
GIS Analyst	1.0	1.0	1.0
IT Support Specialist I	1.0	1.0	1.0
Number of Full-Time Positions	8.0	8.0	9.0

RISK MANAGEMENT FUND

DESCRIPTION

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

FY22 ACCOMPLISHMENTS

- Developed and authored three iterations of the County's COVID-19 Preparedness and Prevention Plan to maintain compliance with the revised adopted versions of the Virginia Occupational Safety and Health (VOSH) Emergency Temporary Standard (ETS). Coordinated the County's implementation of the continually changing exposure control measures contained in each revision of the VOSH ETS as well as changes in Virginia Department of Health (VDH) and CDC recommendations for Return-to-Work requirements following isolation and quarantine.
- Served as the single point of contact for all employee COVID illness and exposure reports. Determined required isolation and quarantine guidance and return to work criteria, arranged for cleaning and disinfecting of facilities, notified affected outside agencies, and made all mandated exposure reports to VDH and OSHA for over 120 employee exposure reports.
- Retrained Public Works, Public Utilities and Parks & Recreation departments in conducting their self-inspection programs, which had been put on hold due to COVID. Conducted 6 site visits and audits under the Risk Management Inspection Program and provided over 45 safety trainings and activities to benefit County employees.
- Conducted a Countywide training needs assessment to identify regulatory and policy required safety trainings. Developed a multi-year safety training plan and assisted departments with scheduling trainings to gain and maintain regulatory compliance and high safety training standards. Scheduled and held 10 CPR training courses for 65 employees whose certifications had lapsed due to COVID mandated cancelling of CPR trainings.
- Facilitated the County's Supervisor Safety Development program curriculum within the Isle Lead Supervisor Certificate Program required of all supervisory level personnel.
- Promoted a healthy County workforce through the provision of diverse employee wellness program options including Walk at Work, Educational Lunch and Learns, Events, Fitness Activities, and Onsite Flu Shot Clinic, etc.
- Fostered a positive safety and wellness culture through the continued enhancement of County-offered training and development activities, special events, and the Employee Wellness Program.

RISK MANAGEMENT FUND

Continued

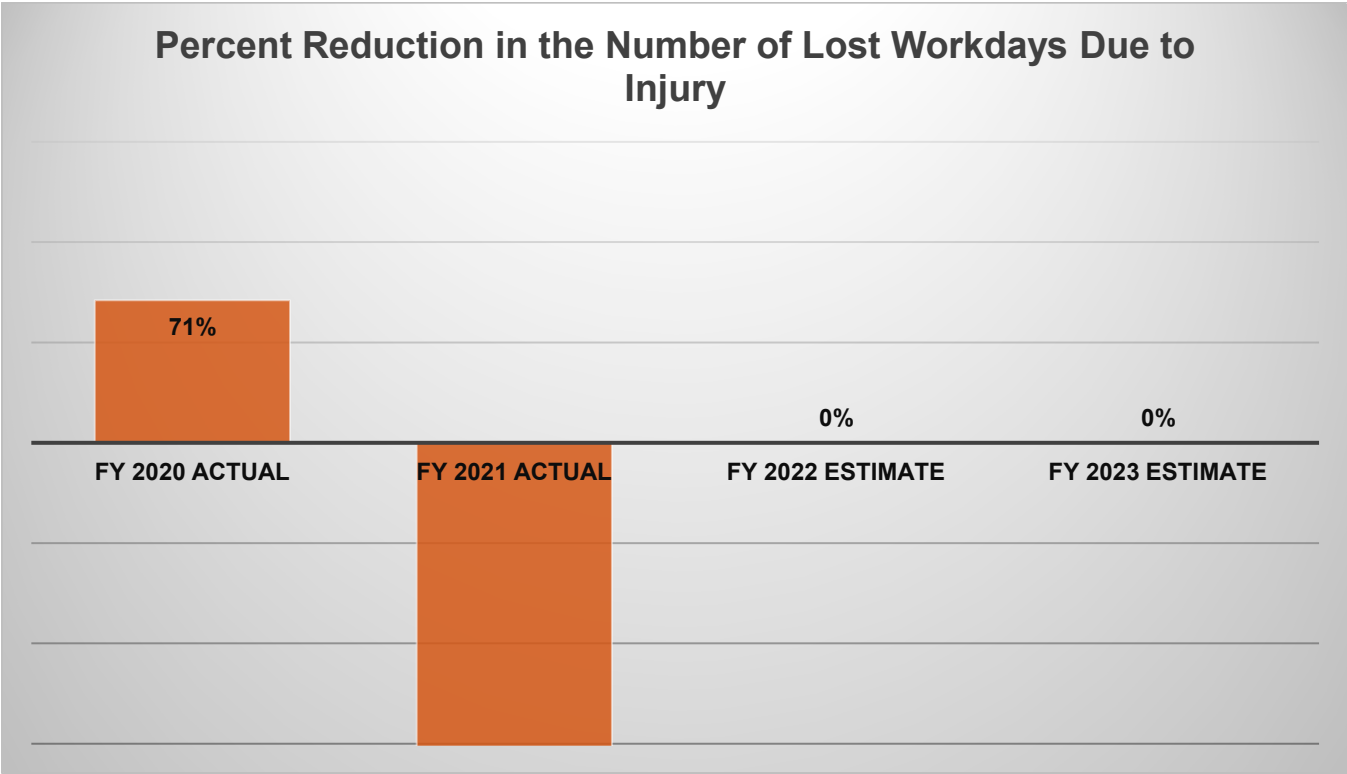
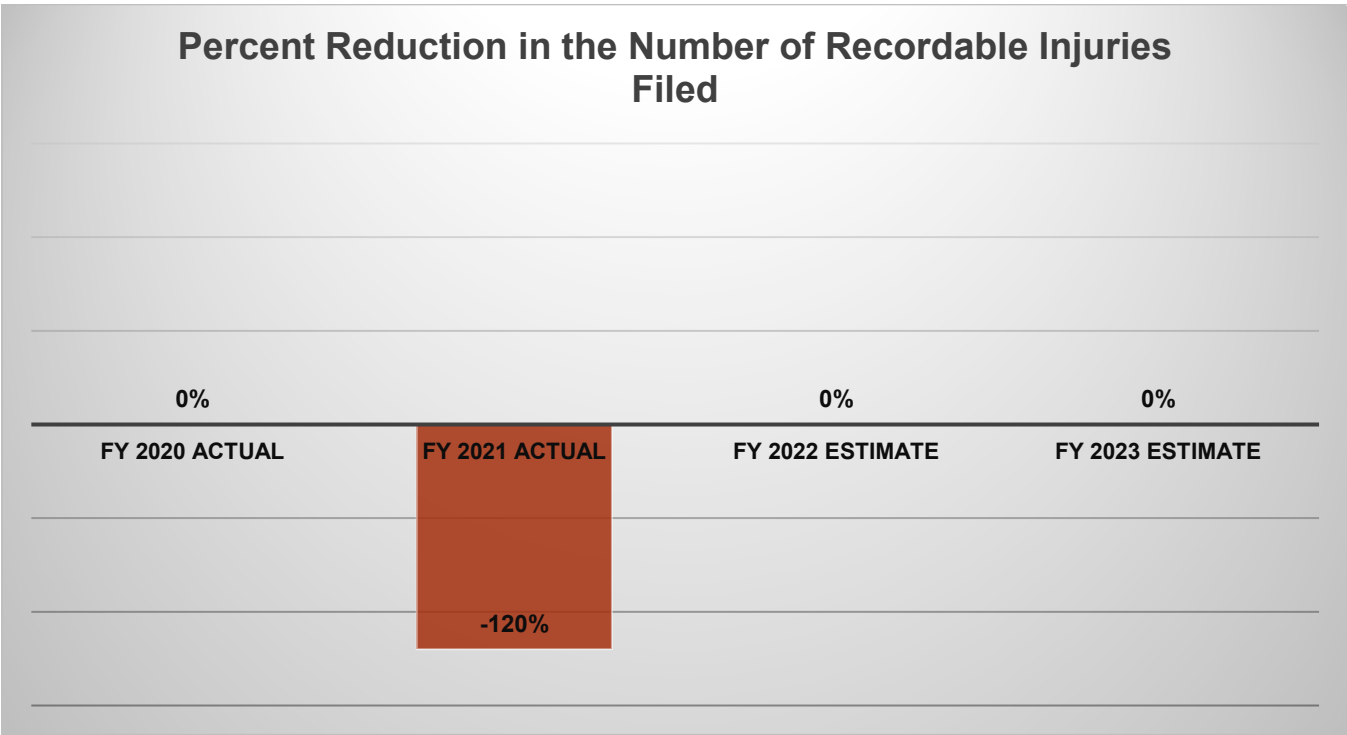
FY23 OBJECTIVES

- To retain or decrease the number of recordable injuries achieved in FY 2021-2022. (SP4 – Funding the Future)
- To retain or decrease the number of lost workdays achieved in FY 2021-2022. (SP4 – Funding the Future)
- To retain or decrease the County’s Workers’ Compensation Claim Costs achieved in FY 2021-2022. (SP4 – Funding the Future)
- To develop and recommend focused risk mitigation strategies based on careful review of incident reports and claims data. (SP4 – Funding the Future)
- To continue to develop and improve the County’s Employee Safety Program by implementation of a Countywide self-inspection program, utilizing routine site visits to identify areas for improvement and coordinate corrective measures with departments. (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 Certificate Program required of all supervisory-level personnel. (SP1– Effective Governance and Community Partnerships)
- To improve the safety of County worksites through serving as a trusted advisor to County departments on safety issues and continued coordination of the departmental implementation of programs established in the Employees Safety Program policy. (SP1 – Effective Governance and Community Partnerships)

PERFORMANCE MEASURES / STATISTICS

	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimate	FY 2023 Estimate
Percent Reduction in the Number of Recordable Injuries Filed (Calendar Year)	0%	-120%	>/=0%	>/=0%
Percent Reduction in the Number of Lost Workdays Due to Injury (Calendar Year)	71%	-390%	>/=0%	>/=0%
Value of Workers Compensation Claims	61,559	21,784	40,000	32,000
Number of Safety Training Sessions or Activities Provided	59	45	47	52

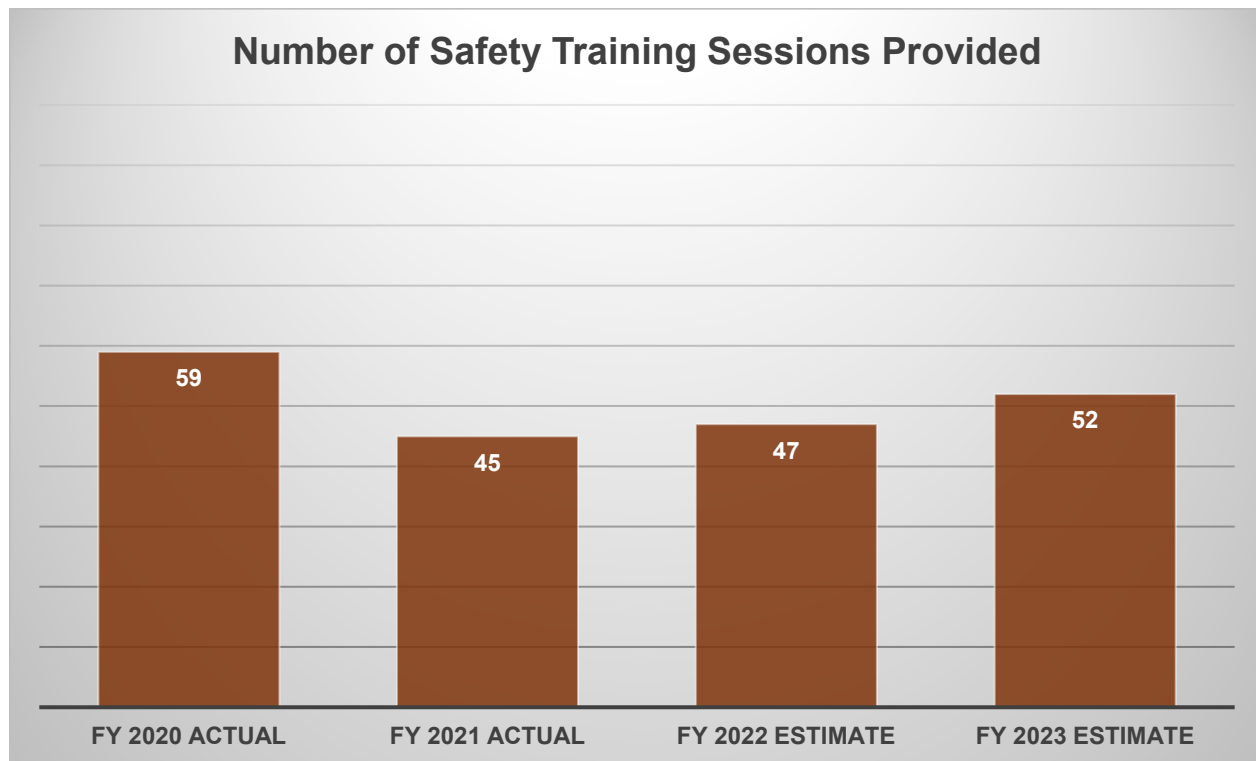
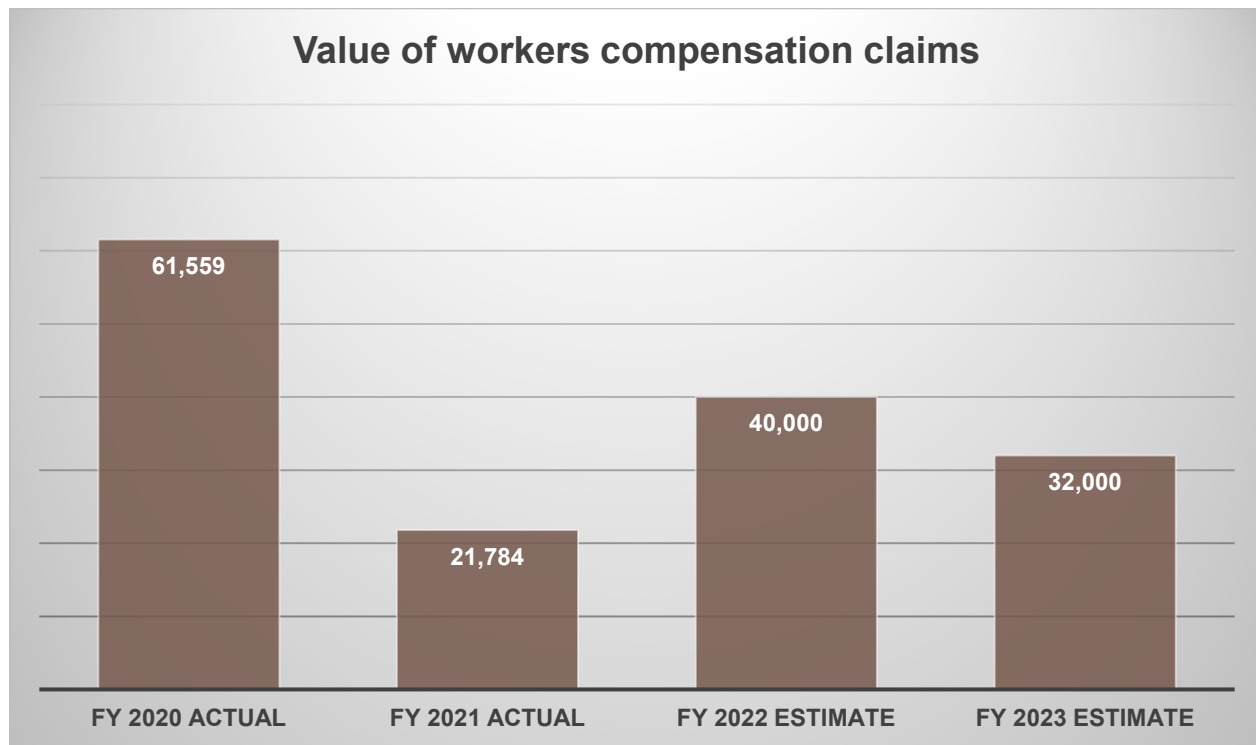
TRENDS



RISK MANAGEMENT FUND

Continued

TRENDS (continued)



RISK MANAGEMENT FUND

Continued

Isle of Wight County Adopted FY 2022-23 Operating Budget Risk Management Fund

	FY 2020-21 Actual	FY 2021-22 Amended	FY 2022-23 Adopted	% Change
REVENUES				
CHARGES FOR SERVICES				
Billings to DSS	\$ -	28,850	40,755	29.21%
Billings to General Fund	605,943	636,735	654,860	2.77%
Billings to E-911	25,790	25,790	28,692	10.11%
Billings to Public Utilities	54,135	54,135	55,384	2.26%
Billings to Stormwater	16,035	16,035	15,556	-3.08%
Tech Services	-	15,394	11,585	-32.88%
Billings to Tourism	5,581	5,581	6,082	8.24%
Total Charges for Services	\$ 707,484	782,520	812,914	3.74%
TRANSFERS				
Transfer from General Fund	\$ 1,711	-	-	0.00%
Transfer from Assigned FB	-	1,155	-	-100.00%
Total Transfers	\$ 1,711	1,155	-	-100.00%
TOTAL REVENUES	\$ 709,195	\$ 783,675	\$ 812,914	3.60%

RISK MANAGEMENT FUND

Continued

Isle of Wight County Adopted FY 2022-23 Operating Budget Risk Management Fund

	FY 2020-21 Actual	FY 2021-22 Amended	FY 2022-23 Adopted	% Change
EXPENSES				
Salaries And Wages	\$ 120,213	118,522	119,876	1.13%
FICA (SS & Medicare)	8,748	9,067	9,171	1.13%
VRS - Retirement Benefits	24,141	13,838	14,345	3.53%
Medical/Dental Plans	6,417	8,556	9,097	5.95%
Group Life Insurance	1,504	1,585	1,607	1.37%
OPEB Expense	5,289	-	-	0.00%
Unemployment Insurance	11,290	20,000	20,000	0.00%
Worker's Compensation	254,853	269,000	275,000	2.18%
Deferred Comp	805	840	840	0.00%
Internal Service Charge IT	-	8,500	8,500	0.00%
Telephone (Voice And Fax)	621	790	814	2.95%
Health & Wellness	249	1,500	1,500	0.00%
Claims Deductible	2,500	6,940	6,940	0.00%
A&S Inmate Trustees	2,500	2,500	4,500	44.44%
Line of Duty	90,201	90,643	90,643	0.00%
Property Insurance	77,286	77,286	77,286	0.00%
Motor Vehicle Insurance	79,536	89,463	94,536	5.37%
Surety Bonds	775	775	775	0.00%
Public Official Liability Insu	5,354	11,061	13,000	14.92%
Cyber Risk Insurance	-	10,000	10,000	0.00%
General Liability Insurance	28,452	29,072	33,000	11.90%
Travel & Training	4,480	7,655	6,500	-17.77%
Operating Expenses	636	1,000	4,200	76.19%
Dues & Association Memberships	436	500	500	0.00%
Office Supplies	197	300	300	0.00%
PPE & Safety	103	200	200	0.00%
Contingency	-	4,082	9,784	58.28%
Total Risk Management Expenses	\$ 726,588	783,675	812,914	3.60%
TOTAL RISK MANAGEMENT EXPENSES				
	\$ 726,588	783,675	812,914	3.60%

RISK MANAGEMENT FUND

Continued

PERSONNEL SUMMARY

	FY 2020-21	FY 2021-22	FY 2022-23
	Actual	Amended	Adopted
Risk Manager	1.0	1.0	1.0
Safety Officer	1.0	1.0	1.0
Number of Full-Time Positions	2.0	2.0	2.0



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COMPONENT UNIT FUNDS

SCHOOL FUNDS



DESCRIPTION

The Isle of Wight County School Division operates under the jurisdiction of the five-member County School Board who are elected by the citizens. The curriculum includes college preparatory instruction, vocational education, and special education. The School Division is comprised of five (5) elementary schools, two (2) middle schools, and two (2) high schools. Approximately 5,516 students are enrolled in Isle of Wight County public schools. FY22 and FY23 are estimates based on FY21.

GOALS & 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

	FY21 ACTUAL	FY22 ESTIMATE	FY23 ESTIMATE
Student Enrollment	5,374	5,438	5,568
On-Time Graduation Rate	95.5%	95.5%	95.5%
Drop Out Rate	1.4%	1.4%	1.4%
Percent of Schools Accredited	100%	100%	100%

SCHOOL FUNDS

Continued

Isle of Wight County Schools Adopted FY 2022-23 Operating Budget

REVENUES

		FY 2020-21 Actual	FY 2021-22 Amended	FY 2022-23 Adopted	% Change
State Revenue	\$	34,867,186	36,049,811	43,284,160	20.07%
Federal Revenue		8,107,944	11,232,138	6,443,156	-42.64%
Other Local Revenue		1,402,269	1,822,416	1,803,298	-1.05%
Transfer from General Fund - Local		24,594,163	27,825,874	25,522,248	-8.28%
Total Revenue	\$	68,971,562	76,930,239	77,052,862	0.16%

EXPENDITURES

		FY 2020-21 Actual	FY 2021-22 Amended	FY 2022-23 Adopted	% Change
Administration, Attendance & Health	\$	3,221,384	2,922,553	3,271,870	11.95%
Instructional Services		47,401,916	54,702,534	52,038,821	-4.87%
Pupil Transportation		3,632,643	4,222,651	4,382,374	3.78%
Operations & Maintenance		8,071,299	7,592,168	10,174,380	34.01%
Technology		2,574,285	4,985,391	4,324,393	-13.26%
Food Services		3,416,400	2,077,203	2,414,047	16.22%
Debt Service		432,718	427,739	446,977	4.50%
Total Operating Expenditures	\$	68,750,645	76,930,239	77,052,862	0.16%



IOW County Contributions All Funds

TRANSFERS

		FY 2020-21 Actual	FY 2021-22 Amended	FY 2022-23 Adopted	% Change
Transfer To Schools	\$	24,426,118	27,378,430	25,522,248	-6.78%
Trsf School-Maint & Repair		168,045	447,444	-	-100.00%
Total Transfers	\$	24,594,163	27,825,874	25,522,248	-8.28%

ECONOMIC DEVELOPMENT AUTHORITY



DESCRIPTION

The Economic Development Authority, formerly the Industrial Development Authority, was created in 1968 to promote industrial growth in the County. As a support organization for the County's Department of Economic Development, it may authorize the issuance of tax-exempt industrial bonds to industries locating or expanding their operations in Isle of Wight. Contributions made to the authority are used to promote industrial development and existing business to provide an adequate tax base for government services and to promote employment opportunities for County citizens.

ECONOMIC DEVELOPMENT AUTHORITY Adopted FY 2022-23 Operating Budget

REVENUES

		FY 2020-21 Actual	FY 2021-22 Amended	FY 2022-23 Adopted	% Change
Charges for Services	\$	8,756	-	49,952	100.00%
Property Rental		41,028	48,681	53,037	8.95%
Other Revenues		26,971	144,153	85,000	-41.03%
Total Revenues	\$	76,755	192,834	187,989	-2.51%

EXPENDITURES

		FY 2020-21 Actual	FY 2021-22 Amended	FY 2022-23 Adopted	% Change
Operations	\$	54,354	170,999	161,338	-5.65%
Compensation		3,750	6,300	6,300	0.00%
Depreciation		239,143	-	-	0.00%
Transfer to Reserves		-	15,535	20,351	31.00%
Total Operating Expenditures	\$	297,247	192,834	187,989	-2.51%



APPENDICES



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ADOPTED CAPITAL IMPROVEMENTS PLAN FY 2023 – 2032



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CAPITAL IMPROVEMENTS PLAN

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 which include minimal cost maintenance projects and capital items. 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.

Replacement of vehicles and routine maintenance projects are not included in the CIP to distinguish periodic capital needs from routine operational needs. Replacement vehicles/equipment, with the exception of 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 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 to solicit CIP project requests for the ten-year planning period. The CIP requests are reviewed, and a recommended CIP is developed with the input of departments and the CIP Committee. Once completed, the recommended CIP is forwarded to the Planning Commission. The Planning Commission reviews the recommended CIP and forwards endorsements or concerns to the Board of Supervisors. The Board of Supervisors reviews the CIP and Planning Commission input, 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.

CAPITAL IMPROVEMENTS PLAN

EXECUTIVE SUMMARY

FIVE YEAR SUMMARY

	FY23	FY24	FY25	FY26	FY27	Five-YR Subtotal
	\$					
Public Utilities Fund	4,982,988	1,500,000	700,000	400,000	400,000	7,982,988
Stormwater Fund	820,000	350,000	400,000	300,000	300,000	2,170,000
General Government	22,399,180	6,627,218	1,834,220	23,109,160	22,847,244	76,817,022
Total All Funds	\$ 28,202,168	8,477,218	2,934,220	23,809,160	23,547,244	86,970,010

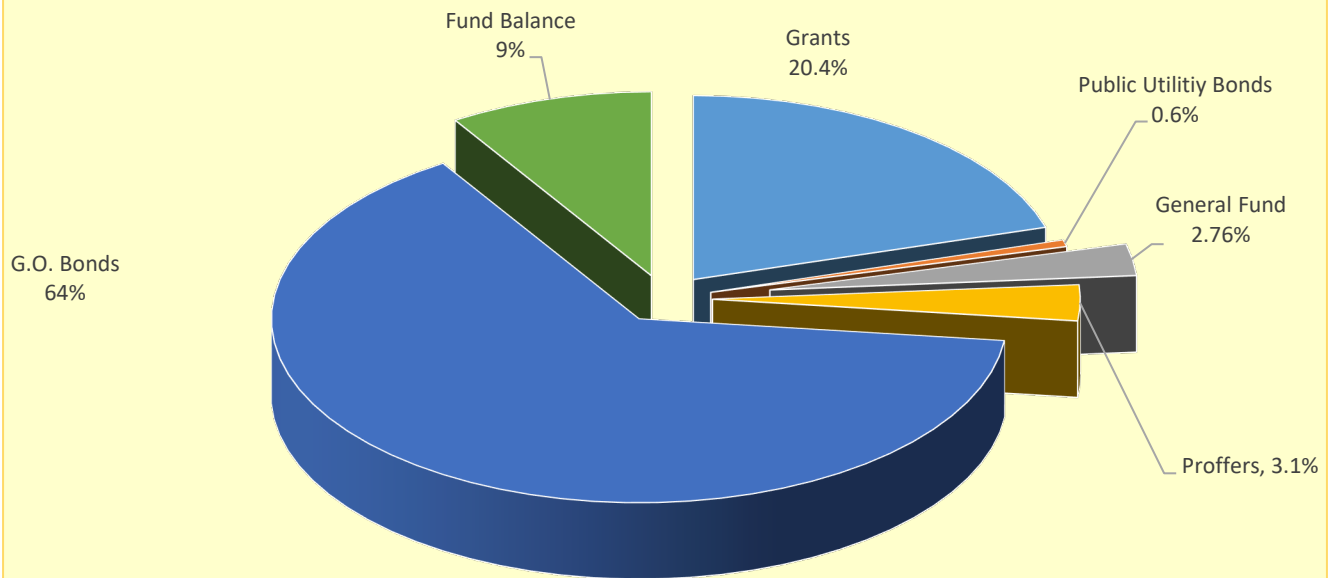
CIP Recommendations:

- 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 in the areas of public utilities, recreation facilities, and public buildings to allow for cycled maintenance schedules. Capital Maintenance project funding is 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.

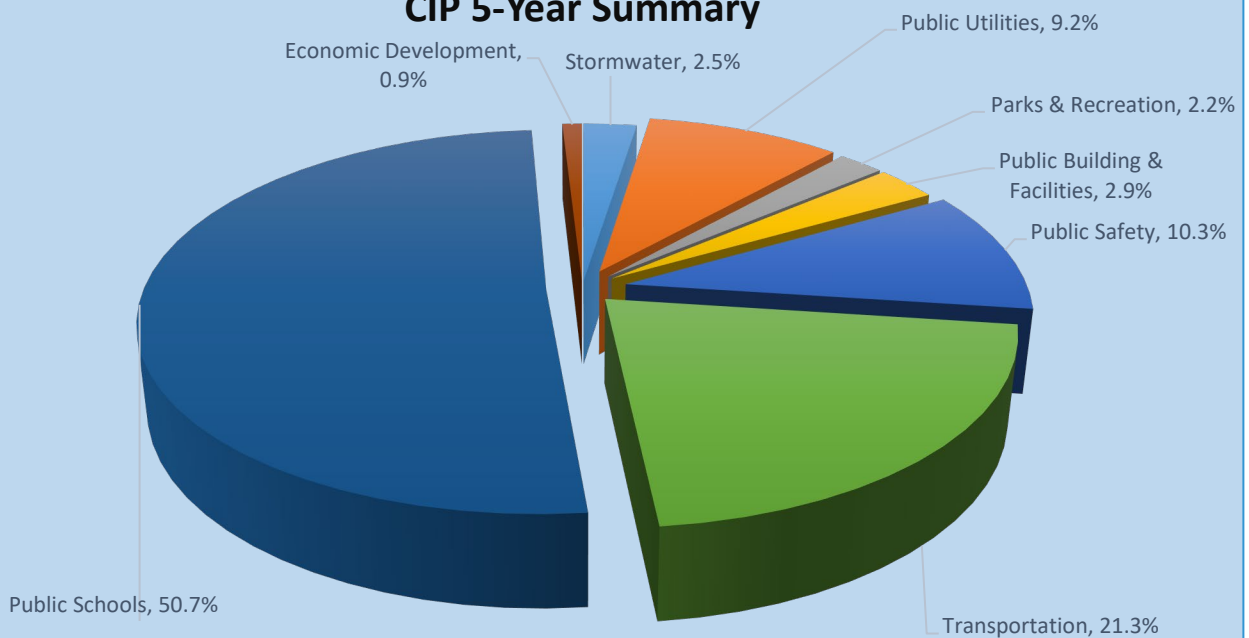
CAPITAL IMPROVEMENTS PLAN

EXECUTIVE SUMMARY

CIP 5-Year Funding Sources



CIP 5-Year Summary





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CAPITAL IMPROVEMENTS PLAN SUMMARY BY FUND

**ISLE OF WIGHT CAPITAL IMPROVEMENTS PLAN
SUMMARY BY FUND
FY 2023 - 2032**

PLANNED EXPENDITURES	5 Year Summary							
	2022-23	2023-24	2024-25	2025-26	2026-27	5 Year Total	6-10 Year Total	10 Year Total
PUBLIC UTILITIES FUND	\$ 4,982,988	\$ 1,500,000	\$ 700,000	\$ 400,000	\$ 400,000	\$ 7,982,988	\$ 2,000,000	\$ 9,982,988
STORMWATER FUND	820,000	350,000	400,000	300,000	300,000	2,170,000	1,500,000	3,670,000
GENERAL GOVERNMENT FUND	22,399,180	6,627,218	1,834,220	23,109,160	22,847,244	76,817,022	33,627,000	110,444,022
TOTAL ALL FUNDS:	\$ 28,202,168	\$ 8,477,218	\$ 2,934,220	\$ 23,809,160	\$ 23,547,244	\$ 86,970,010	\$ 37,127,000	\$ 124,097,010

FUNDING SOURCES	5 Year Summary							
	2022-23	2023-24	2024-25	2025-26	2026-27	5 Year Total	6-10 Year Total	10 Year Total
Public Utility Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Existing Public Utility Bonds	500,000	-	-	-	-	500,000	-	500,000
Proffer Revenues	1,600,000	-	-	-	-	1,600,000	-	1,600,000
Fund Balance	1,782,988	1,500,000	700,000	400,000	400,000	4,782,988	2,000,000	6,782,988
Grants and Donations	700,000	-	-	-	-	700,000	-	700,000
Transfer from Public Utilities Operating	400,000	-	-	-	-	400,000	-	400,000
PUBLIC UTILITIES FUND	\$ 4,982,988	\$ 1,500,000	\$ 700,000	\$ 400,000	\$ 400,000	\$ 7,982,988	\$ 2,000,000	\$ 9,982,988
Grants and Donations	\$ 250,000	\$ 300,000	\$ 350,000	\$ 250,000	\$ 250,000	\$ 1,400,000	\$ 1,250,000	\$ 2,650,000
Transfer from Stormwater Operating	200,000	-	-	-	-	200,000	-	200,000
Fund Balance	370,000	50,000	50,000	50,000	50,000	570,000	250,000	820,000
						-		-
STORMWATER FUND	\$ 820,000	\$ 350,000	\$ 400,000	\$ 300,000	\$ 300,000	\$ 2,170,000	\$ 1,500,000	\$ 3,670,000
Grants and Donations	\$ 10,975,468	\$ 2,782,218	\$ 439,220	\$ 864,160	\$ 472,244	\$ 15,533,310	\$ -	\$ 15,533,310
Transfer from General Fund	687,351	650,000	350,000	350,000	350,000	2,387,351	1,750,000	4,137,351
Transfer from Economic Development Fund	-	-	-	-	-	-	-	-
Proffer Revenues	1,100,000	-	-	-	-	1,100,000	-	1,100,000
Fund Balance	1,100,000	800,000	-	-	480,000	2,380,000	2,700,000	5,080,000
Existing General Obligation Bonds	8,536,361	2,395,000	1,045,000	-	-	11,976,361	-	11,976,361
General Obligation Bonds	-	-	-	21,895,000	21,545,000	43,440,000	29,177,000	72,617,000
GENERAL GOVERNMENT FUND	\$ 22,399,180	\$ 6,627,218	\$ 1,834,220	\$ 23,109,160	\$ 22,847,244	\$ 76,817,022	\$ 33,627,000	\$ 110,444,022
TOTAL ALL FUNDS:	\$ 28,202,168	\$ 8,477,218	\$ 2,934,220	\$ 23,809,160	\$ 23,547,244	\$ 86,970,010	\$ 37,127,000	\$ 124,097,010



CAPITAL IMPROVEMENTS PLAN PROJECT DETAILS BY FUND

**CAPITAL IMPROVEMENTS PLAN
PUBLIC UTILITIES FUND**

**WATER & SEWER PROJECTS
FY 2023 - 2032**

Public Utilities Fund	5 Year Summary							
Planned Expenditures	2022-23	2023-24	2024-25	2025-26	2026-27	5 Year Total	6-10 Year Total	10 Year Total
Water Projects								
Capital Maintenance	\$ 100,000	\$ 100,000	\$ 600,000	\$ 300,000	\$ 300,000	\$ 1,400,000	\$ 1,500,000	\$ 2,900,000
Benns Grant Water Tank	2,300,000	1,400,000	-	-	-	3,700,000	-	3,700,000
Shop Facility	500,000	-	-	-	-	500,000	-	500,000
Hardy Water Upgrades - Water Tank	282,988	-	-	-	-	282,988	-	282,988
Hardy Water Upgrades - Water Line	1,000,000	-	-	-	-	1,000,000	-	1,000,000
Capital Upgrades	400,000	-	-	-	-	400,000	-	400,000
Sewer Projects								
Capital Maintenance	100,000	-	100,000	100,000	100,000	400,000	500,000	900,000
Capital Upgrades	300,000	-	-	-	-	300,000	-	300,000
Total Public Utility Fund	\$ 4,982,988	\$ 1,500,000	\$ 700,000	\$ 400,000	\$ 400,000	\$ 7,982,988	\$ 2,000,000	\$ 9,982,988

Public Utilities Fund	5 Year Summary							
Funding Sources	2022-23	2023-24	2024-25	2025-26	2026-27	5 Year Total	6-10 Year Total	10 Year Total
Public Utility Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Existing Public Utility Bonds	500,000	-	-	-	-	500,000	-	500,000
Other Local Sources	800,000	-	-	-	-	800,000	-	800,000
Grants and Donations	1,600,000	-	-	-	-	1,600,000	-	1,600,000
Fund Balance	1,682,988	1,500,000	700,000	400,000	400,000	4,682,988	2,000,000	6,682,988
Transfer from Public Utilities Operating	400,000	-	-	-	-	400,000	-	400,000
Total Public Utility Fund	\$ 4,982,988	\$ 1,500,000	\$ 700,000	\$ 400,000	\$ 400,000	\$ 7,982,988	\$ 2,000,000	\$ 9,982,988

**CAPITAL IMPROVEMENTS PLAN
PUBLIC UTILITIES FUND
FY 2023 - 2032**

Water Projects



Capital Maintenance

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.

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

<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28-32</u>	<u>Total</u>
\$400,000	\$100,000	\$600,000	\$300,000	\$300,000	\$1,500,000	\$3,200,000



Benns Grant Water Tank

The project provides for design and construction of a water tank in the Benns Grant area and a booster pump for Route 10 waterline extension. Isle of Wight utility master plan calls for a 1 million gallon tank to be constructed. The tank will serve to provide a separate pressure zone that will serve the Benns Grant development and surrounding area along the Rt 10 corridor from Suffolk to Smithfield.

Operating Costs: This project may have an operating impact on the County's Budget in the future.

<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28-32</u>	<u>Total</u>
\$2,300,000	\$1,400,000	\$0	\$0	\$0	\$0	\$3,700,000

**CAPITAL IMPROVEMENTS PLAN
PUBLIC UTILITIES FUND
FY 2023 - 2032**

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.

Operating Costs: These projects may have an operating impact on the County's Budget in the future, mainly for the costs of electrical service.

<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28-32</u>	<u>Total</u>
\$500,000	\$0	\$0	\$0	\$0	\$0	\$500,000



Hardy Water Tank Upgrades

A new 600,000 gallon elevated water storage tank will be constructed as part of Phase III of the Rt 10 Waterline Extension project. This new tank will serve the new Hardy Elementary School and the County's Thomas Park well system.

Operating Costs: These projects may have an operating impact on the County's Budget in the future, mainly for the costs of electrical service for the site lighting, internal lighting, HVAC and periodic inspections/ maintenance.

<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28-32</u>	<u>Total</u>
\$282,988	\$0	\$0	\$0	\$0	\$0	\$282,988

**CAPITAL IMPROVEMENTS PLAN
PUBLIC UTILITIES FUND
FY 2023 - 2032**

Water Projects



Hardy Water Upgrades – Water Line

There will be new connection to the Town of Smithfield's system near Grace Street. Phase I of the extension will bring a waterline from the Town system under the Pagan River with a Directional Drill and then extend the main up to Berry Hill Road. Phase II will pick up from Berry Hill Road, provide a water meter at the Town limits and extend to the new Hardy Elementary School.

Operating Costs: These projects may have an operating impact on the County's Budget in the future, mainly for the costs of routine maintenance for valves and hydrants.

<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28-32</u>	<u>Total</u>
\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$1,000,000



Capital Upgrades

The project will cover the expenses associated with elevated storage tank coatings. These tanks require durable interior and exterior coatings that need to be re-applied in 7-to-10-year intervals. The exteriors of Bartlett, Courthouse and Franklin tanks will be completed in this fiscal year.

Operating Costs: These projects may have an operating impact on the County's Budget in the future, mainly for the costs of routine maintenance for tank coatings and newly replaced waterlines.

<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28-32</u>	<u>Total</u>
\$400,000	\$0	\$0	\$0	\$0	\$0	\$400,000

**CAPITAL IMPROVEMENTS PLAN
PUBLIC UTILITIES FUND
FY 2023 - 2032**

Sewer Projects

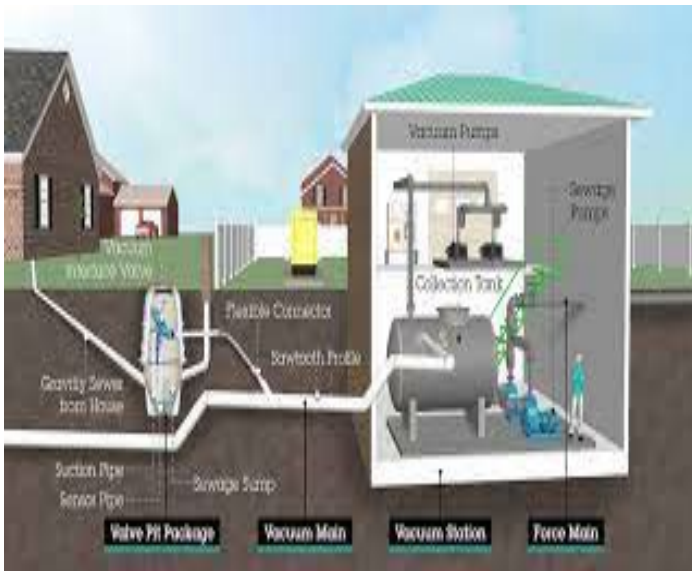


Capital Maintenance

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.

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

<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28-32</u>	<u>Total</u>
\$100,000	\$0	\$100,000	\$100,000	\$100,000	\$500,000	\$900,000



Capital Upgrades

Upgrades to the Windsor vacuum sewer station will allow better monitoring of vacuum levels throughout the vacuum sewer collection system. A new vacuum level indicator and pedestal will be installed at each existing vault which will transmit vacuum level information back to a central control base station at the sewer PS.

Operating Costs: These projects may have an operating impact on the County's Budget in the future. The operating costs will vary by the project, for instance the vac sewer telemetry projects may have some software maintenance costs that will be determined in the future.

<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28-32</u>	<u>Total</u>
\$300,000	\$0	\$0	\$0	\$0	\$0	\$300,000

CAPITAL IMPROVEMENTS PLAN STORMWATER FUND

STORMWATER PROJECTS FY 2023 - 2032

Stormwater Fund	5 Year Summary							
Planned Expenditures	2022-23	2023-24	2024-25	2025-26	2026-27	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 Database	-	50,000	100,000	-	-	150,000	-	150,000
Stormwater Capital Projects:								
Nike Park Road Extended	520,000	-	-	-	-	520,000	-	520,000
Total Stormwater Fund	\$ 820,000	\$ 350,000	\$ 400,000	\$ 300,000	\$ 300,000	\$ 2,170,000	\$ 1,500,000	\$ 3,670,000

Stormwater Fund	5 Year Summary							
Funding Sources	2022-23	2023-24	2024-25	2025-26	2026-27	5 Year Subtotal	6-10 Year Subtotal	10 Year Total
Grants/Donations	\$ 250,000	\$ 300,000	\$ 350,000	\$ 250,000	\$ 250,000	\$ 1,400,000	\$ 1,250,000	\$ 2,650,000
Fund Balance	370,000	50,000	50,000	50,000	50,000	570,000	250,000	820,000
Transfer from Stormwater Fund	200,000	-	-	-	-	200,000	-	200,000
Total Stormwater Fund	\$ 820,000	\$ 350,000	\$ 400,000	\$ 300,000	\$ 300,000	\$ 2,170,000	\$ 1,500,000	\$ 3,670,000

**CAPITAL IMPROVEMENTS PLAN
STORMWATER FUND
FY 2023 - 2032**

Stormwater Projects



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.

Operating Costs: These projects may have an operating impact on the County's Budget in the future.

<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28-32</u>	<u>Total</u>
\$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

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

<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28-32</u>	<u>Total</u>
\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000	\$500,000

**CAPITAL IMPROVEMENTS PLAN
STORMWATER FUND
FY 2023 - 2032**

Stormwater Projects



Enhanced Commercial Database

The project will provide for the analysis and development of an enhanced commercial data base.

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

<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28-32</u>	<u>Total</u>
\$0	\$50,000	\$100,000	\$0	\$0	\$0	\$150,000



Nike Park Road Extension

The project will extend Nike Park Road from Reynolds Drive to Route 17, to include the construction of a multi-use path that will run parallel to the new facility.

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

<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28-32</u>	<u>Total</u>
\$520,000	\$0	\$0	\$0	\$0	\$0	\$520,000

**CAPITAL IMPROVEMENTS PLAN
GENERAL GOVERNMENT FUND**

**PROJECT SUMMARY
FY 2023-2032**

General Government Projects	5 Year Summary							
Planned Expenditures	2022-23	2023-24	2024-25	2025-26	2026-27	5 Year Subtotal	6-10 Year Subtotal	10 Year Total
Parks & Recreation	\$ 775,000	\$ 700,000	\$ 200,000	\$ 100,000	\$ 100,000	\$ 1,875,000	\$ 500,000	\$ 2,375,000
Public Works	1,075,000	370,000	50,000	510,000	530,000	2,535,000	2,950,000	5,485,000
Public Safety	4,680,000	1,475,000	945,000	645,000	1,245,000	8,990,000	3,360,000	12,350,000
Transportation	12,856,718	3,882,218	439,220	864,160	472,244	18,514,560	-	18,514,560
Public Schools	2,131,361	-	-	20,790,000	20,300,000	43,221,361	4,000,000	47,221,361
Economic Development	-	200,000	200,000	200,000	200,000	800,000	22,817,000	23,617,000
General Government - Broadband	318,750	-	-	-	-	318,750		318,750
Reserves	562,351	-	-	-	-	562,351	-	562,351
Total General Government:	\$ 22,399,180	\$ 6,627,218	\$ 1,834,220	\$ 23,109,160	\$ 22,847,244	\$ 76,817,022	\$ 33,627,000	\$ 110,444,022

General Government Projects	5 Year Summary							
Funding Sources	2022-23	2023-24	2024-25	2025-26	2026-27	5 Year Subtotal	6-10 Year Subtotal	10 Year Total
Fund Balance	\$ 1,100,000	\$ 850,000	\$ -	\$ -	\$ 480,000	\$ 2,430,000	2,700,000	5,130,000
Existing General Obligation Bonds	8,536,361	\$ 2,395,000	1,045,000	-	-	11,976,361	-	11,976,361
General Obligation Bonds	-	-	-	21,895,000	21,545,000	43,440,000	29,177,000	72,617,000
Grants and Donations	10,975,468	2,782,218	439,220	864,160	472,244	15,533,310	-	15,533,310
Proffer Revenues	1,100,000	-	-	-	-	1,100,000	-	1,100,000
Transfer from General Fund	687,351	600,000	350,000	350,000	350,000	2,337,351	1,750,000	4,087,351
Total General Government:	\$ 22,399,180	\$ 6,627,218	\$ 1,834,220	\$ 23,109,160	\$ 22,847,244	\$ 76,817,022	\$ 33,627,000	\$ 110,444,022

**CAPITAL IMPROVEMENTS PLAN
GENERAL GOVERNMENT FUND**

**PARKS AND RECREATION PROJECTS
FY 2023-2032**

Parks and Recreation	5 Year Summary							
Planned Expenditures	2022-23	2023-24	2024-25	2025-26	2026-27	5 Year Subtotal	6-10 Year Subtotal	10 Year Total
Parks & Rec-Capital Maintenance	\$ 75,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 475,000	\$ 500,000	\$ 975,000
Bradby Park Development	500,000	400,000	100,000	-	-	1,000,000	-	1,000,000
Heritage Park Amphitheater	200,000	200,000	-	-	-	400,000	-	400,000
Total Parks & Recreation	\$ 775,000	\$ 700,000	\$ 200,000	\$ 100,000	\$ 100,000	\$ 1,875,000	\$ 500,000	\$ 2,375,000

Parks and Recreation	5 Year Summary							
Funding Sources	2022-23	2023-24	2024-25	2025-26	2026-27	5 Year Subtotal	6-10 Year Subtotal	10 Year Total
Fund Balance	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ -	\$ 75,000
Transfer from General Fund	-	100,000	100,000	100,000	100,000	400,000	500,000	900,000
Existing General Obligation Bonds	700,000	600,000	100,000	-	-	1,400,000	-	1,400,000
Total Parks & Recreation	\$ 775,000	\$ 700,000	\$ 200,000	\$ 100,000	\$ 100,000	\$ 1,875,000	\$ 500,000	\$ 2,375,000

**CAPITAL IMPROVEMENTS PLAN
GENERAL GOVERNMENT FUND
FY 2023 - 2032**

Parks and Recreation



Parks & Recreation - Capital Maintenance

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

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

<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28-32</u>	<u>Total</u>
\$75,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000	\$975,000



Bradby Park Development

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

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

<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28-32</u>	<u>Total</u>
\$500,000	\$400,000	\$100,000	\$0	\$0	\$0	\$1,000,000

CAPITAL IMPROVEMENTS PLAN
GENERAL GOVERNMENT FUND
FY 2023 - 2032

Parks and Recreation



Heritage Park Amphitheater

The project will provide for the construction of an amphitheater and permanent stage at Heritage Park. The amphitheater will include storage for visiting entertainment groups and equipment and improved grounds for the concert seating area. The construction for an amphitheater at Heritage Park is anticipated to generate great utilization of the park in addition to the annual Isle of Wight County Fair and has the potential to have a positive economic impact on the County.

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

<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28-32</u>	<u>Total</u>
\$200,000	\$200,000	\$0	\$0	\$0	\$0	\$400,000

**CAPITAL IMPROVEMENTS PLAN
GENERAL GOVERNMENT FUND**

**PUBLIC WORKS PROJECTS
FY 2023-2032**

Public Building and Facilities	5 Year Summary							
Planned Expenditures	2022-23	2023-24	2024-25	2025-26	2026-27	5 Year Total	6-10 Year Total	10 Year Total
County Buildings and Facilities								
Capital Maintenance	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000	\$ 250,000	\$ 500,000
Capital Projects	1,025,000	320,000	-	460,000	480,000	2,285,000	2,700,000	4,985,000
Total Public Buildings & Facilities	\$ 1,075,000	\$ 370,000	\$ 50,000	\$ 510,000	\$ 530,000	\$ 2,535,000	2,950,000	\$ 5,485,000

Public Building and Facilities	5 Year Summary							
Funding Sources	2022-23	2023-24	2024-25	2025-26	2026-27	5 Year Total	6-10 Year Total	10 Year Total
Fund Balance	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ 480,000	\$ 580,000	\$ 2,700,000	\$ 3,280,000
Transfer from General Fund	-	-	\$ 50,000	\$ 50,000	\$ 50,000	150,000	250,000	400,000
Existing General Obligation Bonds	1,025,000	320,000	-	-	-	1,345,000	-	1,345,000
General Obligation Bonds	-	-	-	460,000	-	460,000	-	460,000
Total Public Buildings & Facilities	\$ 1,075,000	\$ 370,000	\$ 50,000	\$ 510,000	\$ 530,000	\$ 2,535,000	\$ 2,950,000	\$ 5,485,000

**CAPITAL IMPROVEMENTS PLAN
GENERAL GOVERNMENT FUND**

FY 2023 - 2032

Public 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.

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

<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28-32</u>	<u>Total</u>
\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000	\$500,000



Capital Projects

This project involves multiple facility repairs to include building improvements, paving and parking lot repairs.

Operating Costs: These projects may have an operating impact on the County's Budget in the future.

<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28-32</u>	<u>Total</u>
\$1,025,000	\$320,000	\$0	\$460,000	\$480,000	\$2,700,000	\$4,985,000

**CAPITAL IMPROVEMENTS PLAN
GENERAL GOVERNMENT FUND**

**PUBLIC SAFETY PROJECTS
FY 2023-2032**

Public Safety	5 Year Summary							
Planned Expenditures	2022-23	2023-24	2024-25	2025-26	2026-27	5 Year Total	6-10 Year Total	10 Year Total
Fire & Rescue:								
Fire/EMS Apparatus Replacements	2,420,000	\$ 1,475,000	\$ 945,000	\$ 645,000	\$ 1,245,000	\$ 6,730,000	\$ 3,360,000	\$ 10,090,000
SCBA Replacement	560,000	-	-	-	-	560,000	-	560,000
Rushmere VFD Addition	900,000	-	-	-	-	900,000	-	900,000
Carrollton VFD Addition	800,000	-	-	-	-	800,000	-	800,000
Total Public Safety	\$ 4,680,000	\$ 1,475,000	\$ 945,000	\$ 645,000	\$ 1,245,000	\$ 8,990,000	\$ 3,360,000	\$ 12,350,000

Public Safety	5 Year Summary							
Funding Sources	2022-23	2023-24	2024-25	2025-26	2026-27	5 Year Total	6-10 Year Total	10 Year Total
Existing General Obligation Bonds	\$ 4,680,000	\$ 1,475,000	\$ 945,000	\$ -	\$ -	\$ 7,100,000	\$ -	\$ 7,100,000
General Obligation Bonds	-	-	-	645,000	1,245,000	1,890,000	3,360,000	5,250,000
Total Public Safety	\$ 4,680,000	\$ 1,475,000	\$ 945,000	\$ 645,000	\$ 1,245,000	\$ 8,990,000	\$ 3,360,000	\$ 12,350,000

**CAPITAL IMPROVEMENTS PLAN
GENERAL GOVERNMENT FUND**

FY 2023 - 2032

Public Safety



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.

Operating Costs: These projects may have an operating impact on the County's Budget in the future.

<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28-32</u>	<u>Total</u>
\$2,420,000	\$1,475,000	\$945,000	\$645,000	\$1,245,000	\$3,360,000	\$10,090,000



SCBA Replacement

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

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

<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28-32</u>	<u>Total</u>
\$560,000	\$0	\$0	\$0	\$0	\$0	\$560,000

CAPITAL IMPROVEMENTS PLAN GENERAL GOVERNMENT FUND

FY 2023 - 2032

Public Safety



Rushmere Volunteer Fire Department Addition

This project involves an addition to the bunk room at the facility.

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

<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28-32</u>	<u>Total</u>
\$900,000	\$0	\$0	\$0	\$0	\$0	\$900,000



Carrollton VFD Addition

This project involves construction of a dormitory at the fire station and also includes various repairs.

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

<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28-32</u>	<u>Total</u>
\$800,000	\$0	\$0	\$0	\$0	\$0	\$800,000

**CAPITAL IMPROVEMENTS PLAN
GENERAL GOVERNMENT FUND**

**TRANSPORTATION PROJECTS
FY 2023-2032**

Transportation	5 Year Summary							
Planned Expenditures	2022-23	2023-24	2024-25	2025-26	2026-27	5 Year Total	6-10 Year Total	10 Year Total
Nike Park Road Extended	\$ 2,804,000	\$ 2,200,000	\$ -	\$ -	\$ -	\$ 5,004,000	\$ -	5,004,000
Woody Acres Paving	-	-	439,220	-	-	\$ 439,220	-	439,220
Rte 460/258 Turn Lane	1,552,718	1,682,218	-	-	-	3,234,936	-	3,234,936
Rt 10/Rt 644 Turner Drive	-	-	-	500,000	472,244	972,244	-	972,244
Rt 10/258 Main St. /10 Bypass	8,500,000	-	-	-	-	\$ 8,500,000	-	8,500,000
Blairs Creek Paving	-	-	-	364,160	-	364,160	-	364,160
Total Transportation	\$ 12,856,718	\$ 3,882,218	\$ 439,220	\$ 864,160	\$ 472,244	\$ 18,514,560	\$ -	\$ 18,514,560

Transportation	5 Year Summary							
Funding Sources	2022-23	2023-24	2024-25	2025-26	2026-27	5 Year Total	6-10 Year Total	10 Year Total
Grants and Donations	\$ 11,756,718	\$ 2,782,218	\$ 439,220	\$ 864,160	\$ 472,244	\$ 16,314,560	\$ -	\$ 16,314,560
Fund Balance	-	800,000	-	-	-	800,000	-	800,000
Transfer from General Fund	1,100,000	300,000	-	-	-	1,400,000	-	1,400,000
Total Transportation	\$ 12,856,718	\$ 3,882,218	\$ 439,220	\$ 864,160	\$ 472,244	\$ 18,514,560	\$ -	\$ 18,514,560

CAPITAL IMPROVEMENTS PLAN GENERAL GOVERNMENT FUND

FY 2023 - 2032

Transportation



Nike Park Road Extension

The project will extend Nike Park Road from Reynolds Drive to Route 17, to include the construction of a multi-use path that will run parallel to the new facility.

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

<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28-32</u>	<u>Total</u>
\$2,804,000	\$2,200,000	\$0	\$0	\$0	\$0	\$5,004,000



Woody Acres Paving

The project will include 0.6 miles of pave-in-place improvement under the Rural Rustic Roads program.

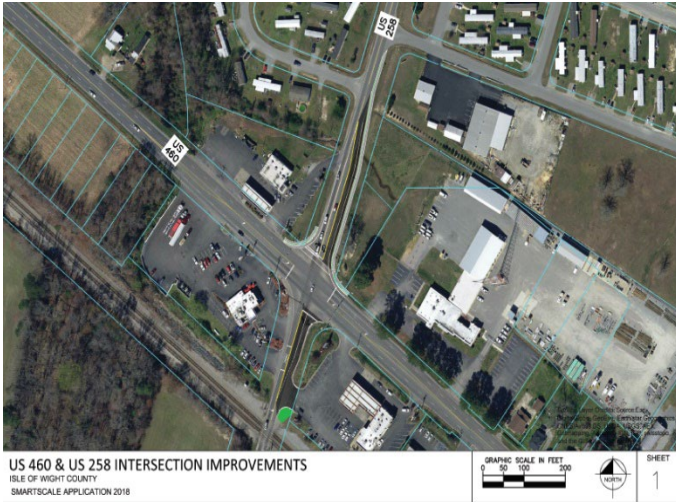
Operating Costs: The project will not have an operating impact on the County.

<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28-32</u>	<u>Total</u>
\$0	\$0	\$439,220	\$0	\$0	\$0	\$439,220

CAPITAL IMPROVEMENTS PLAN GENERAL GOVERNMENT FUND

FY 2023 - 2032

Transportation



Route 460/258 Turn Lane

The project includes widening the east side of U.S. Route 258 at the U.S. Route 460 intersection to accommodate turn lanes and pedestrian facilities. Left turn lanes will be added in both directions (i.e., north bound and southbound U.S. Route 258).

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

<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28-32</u>	<u>Total</u>
\$1,552,718	\$1,682,218	\$0	\$0	\$0	\$0	\$3,234,936



Rt 10/Rt 644 Turner Drive

The project involves extension of the left and right-turn stacking lanes on Rt 10 and expansion of the intersection to improve safety and traffic throughput to accommodate peak-time traffic.

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

<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28-32</u>	<u>Total</u>
\$0	\$0	\$0	\$500,000	\$472,244	\$0	\$972,244

CAPITAL IMPROVEMENTS PLAN GENERAL GOVERNMENT FUND

FY 2023 - 2032

Transportation



Rt 10/258 Main St. Bypass

This project involves widening the lanes that go from Rt 10 to Main Street in Smithfield along with the left turn lane that goes towards 258 South in order to improve the movement of traffic.

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

<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28-32</u>	<u>Total</u>
\$8,500,000	\$0	\$0	\$0	\$	\$0	\$8,500,000



Blairs Creek Paving

This project will focus on paving Blairs Creek Way.

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

<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28-32</u>	<u>Total</u>
\$0	\$0	\$0	\$364,160	\$0	\$0	\$364,160

**CAPITAL IMPROVEMENTS PLAN
GENERAL GOVERNMENT FUND**

**PUBLIC SCHOOL PROJECTS
FY 2023-2032**

Public Schools	5 Year Summary							
Planned Expenditures	2022-23	2023-24	2024-25	2025-26	2026-27	5 Year Total	6-10 Year Total	10 Year Total
Hardy Elementary School	\$ 2,131,361	\$ -	\$ -	\$ -	\$ -	\$ 2,131,361	\$ -	\$ 2,131,361
Fleet Bus Garage	-	-	-	-	-	-	2,000,000	2,000,000
School Administration Building	-	-	-	-	-	-	2,000,000	2,000,000
Smithfield High School Football/Track	-	-	-	1,500,000	-	1,500,000	-	1,500,000
Band Renovations	-	-	-	-	1,300,000	1,300,000	-	1,300,000
Security Vestibules	-	-	-	290,000	-	290,000	-	290,000
Westside Elementary	-	-	-	19,000,000	19,000,000	38,000,000	-	38,000,000
Total Public Schools	\$ 2,131,361	\$ -	\$ -	\$ 20,790,000	\$ 20,300,000	\$ 43,221,361	\$ 4,000,000	\$ 47,221,361

Public Schools	5 Year Summary							
Funding Sources	2022-23	2023-24	2024-25	2025-26	2026-27	5 Year Total	6-10 Year Total	10 Year Total
Proffer Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Obligation Bonds	2,131,361	-	-	20,790,000	20,300,000	43,221,361	4,000,000	47,221,361
Total Public Schools	\$ 2,131,361	\$ -	\$ -	\$ 20,790,000	\$ 20,300,000	\$ 43,221,361	\$ 4,000,000	\$ 47,221,361

**CAPITAL IMPROVEMENTS PLAN
GENERAL GOVERNMENT FUND**

FY 2023 - 2032

Public Schools



Hardy Elementary School

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

Operating Costs: This project may have an operating impact on the County's Budget in the future.

<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28-32</u>	<u>Total</u>
\$2,131,361	\$0	\$0	\$0	\$0	\$0	\$2,131,361



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.

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

<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28-32</u>	<u>Total</u>
\$0	\$0	\$0	\$0	\$0	\$2,000,000	\$2,000,000

CAPITAL IMPROVEMENTS PLAN GENERAL GOVERNMENT FUND

FY 2023 - 2032

Public Schools



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.

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

<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28-32</u>	<u>Total</u>
\$0	\$0	\$0	\$0	\$0	\$2,000,000	\$2,000,000



Smithfield High School Football/Track

The existing field has football, field hockey and soccer and it is difficult to maintain a good playing surface with the amount of play. This track will be replaced by a synthetic field.

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

<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28-32</u>	<u>Total</u>
\$0	\$0	\$0	\$1,500,000	\$0	\$0	\$1,500,000

CAPITAL IMPROVEMENTS PLAN GENERAL GOVERNMENT FUND

FY 2023 - 2032

Public Schools



Band Renovations

The existing band room is too small for the program at Smithfield High School and the Chorus room next to it is also too small and does not have the proper sound panels and sound proofing. The walls between the chorus and band could be taken down to provide space for two larger areas for both the band and the chorus.

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

<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28-32</u>	<u>Total</u>
\$0	\$0	\$0	\$0	\$1,300,000	\$0	\$1,300,000



Security Vestibules

An architect has designed a security vestibule for each school for the safety of our children and staff. Visitors can get through the front door and be buzzed into the office but cannot enter the main building without going through the office first. This is the new design for all new construction to enhance school safety.

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

<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28-32</u>	<u>Total</u>
\$0	\$0	\$0	\$290,000	\$0	\$0	\$290,000

**CAPITAL IMPROVEMENTS PLAN
GENERAL GOVERNMENT FUND**

FY 2023 - 2032

Public Schools



Westside Elementary School

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

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

<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28-32</u>	<u>Total</u>
\$0	\$0	\$0	\$19,000,000	\$19,000,000	\$0	\$38,000,000

**CAPITAL IMPROVEMENTS PLAN
GENERAL GOVERNMENT FUND**

**ECONOMIC DEVELOPMENT PROJECTS
FY 2023-2032**

Economic Development	5 Year Summary							
Planned Expenditures	2022-23	2023-24	2024-25	2025-26	2026-27	5 Year Total	6-10 Year Total	10 Year Total
Economic Development Asset Maintenance	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 800,000	\$ 1,100,000	\$ 1,900,000
Permit Ready Sites	-	-	-	-	-	-	4,240,000	4,240,000
Shirley T. Holland Ph. III Site Development	-	-	-	-	-	-	1,786,000	1,786,000
Community Facilities Project (CDBG)	-	-	-	-	-	-	15,691,000	15,691,000
Total Economic Development	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 800,000	\$ 22,817,000	\$ 23,617,000

Economic Development	5 Year Summary							
Funding Sources	2022-23	2023-24	2024-25	2025-26	2026-27	5 Year Total	6-10 Year Total	10 Year Total
Transfer from Economic Development Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Obligation Bonds	-	-	-	-	-	-	21,817,000	\$ 21,817,000
Transfer from General Fund	-	200,000	200,000	200,000	200,000	800,000	1,000,000	\$ 1,800,000
Total Economic Development	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 800,000	\$ 22,817,000	\$ 23,617,000

CAPITAL IMPROVEMENTS PLAN GENERAL GOVERNMENT FUND

FY 2023 - 2032

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.

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

<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28-32</u>	<u>Total</u>
\$0	\$200,000	\$200,000	\$200,000	\$200,000	\$1,100,000	\$1,900,000

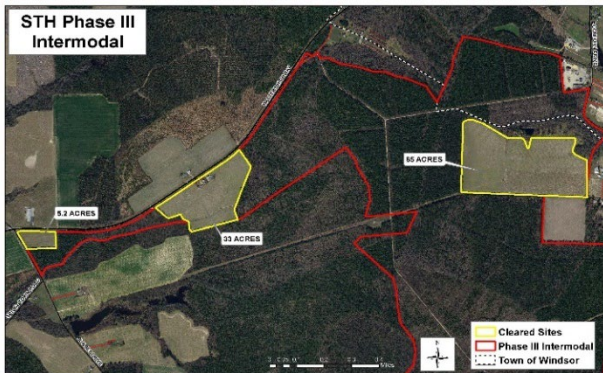


Permit Ready Sites

The project is to prepare the permit-ready sites within Phase II & Phase III of Shirley T. Holland Intermodal Park for construction to begin as soon as utilities are extended to the site.

The goal is to achieve “Tier 4” status. Remaining work includes environmental, clearing and stumping , construction of BMPs, access roads and utility installations.

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

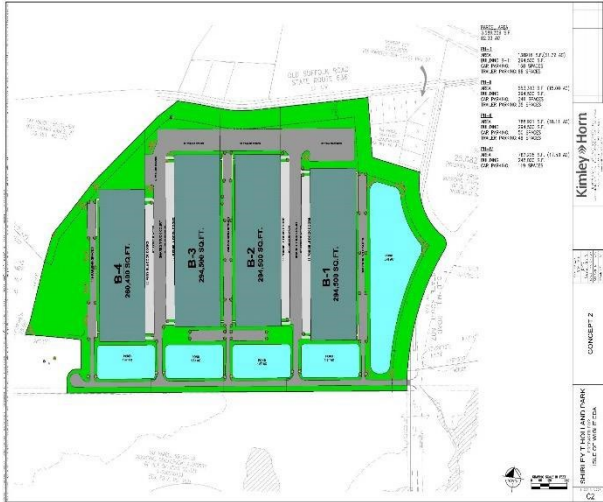


<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>FY 26-30</u>	<u>Total</u>
\$100,000	\$325,000	\$325,000	\$325,000	\$0	\$3,590,000	\$4,665,000

CAPITAL IMPROVEMENTS PLAN GENERAL GOVERNMENT FUND

FY 2023 - 2032

Economic Development



Shirley T. Holland Ph. III Site Development

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

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

<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28-32</u>	<u>Total</u>
\$0	\$0	\$0	\$0	\$0	\$1,786,000	\$1,786,000



Community Facilities Project (CDBG)

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

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

<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28-32</u>	<u>Total</u>
\$0	\$0	\$0	\$0	\$0	\$15,691,000	\$15,691,000



BUDGET ORDINANCE



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**AN ORDINANCE APPROVING THE COUNTY OPERATING AND CAPITAL
BUDGET AND APPROPRIATING FUNDS FOR EXPENDITURES
CONTEMPLATED DURING THE FISCAL YEAR BEGINNING JULY 1, 2022 AND
ENDING JUNE 30, 2023, 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 2022-2023 dated April 1, 2022, 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, 2022, and ending June 30, 2023.
- 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, 2022, and ending June 30, 2023, 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	2022-2023
General Fund	\$ 88,979,159
Debt Service Fund	1,432,034
Capital Projects Fund	28,202,168
Grants Fund	153,925
911 Fund	2,577,557
County Fair Fund	483,138
Social Services Fund	4,813,649
Children's Services Act Fund	415,184
Technology Services Fund	1,555,508
Risk Management Fund	812,914
Public Utility Fund	11,234,189
Stormwater Fund	1,487,500

- 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 2022-2023, dated February 10, 2022, 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, 2022 and ending June 30, 2023.

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, 2022, and ending June 30, 2023:

Educational Category		2022-2023
Instructional Services	\$	52,038,821
Administration, Attendance and Health		3,271,870
Pupil Transportation		4,382,374
Operation and Maintenance		10,174,380
Technology		4,324,393
Child Nutrition Services		2,414,047
Debt and Fund Transfers		446,977
Total Funds Budget	\$	77,052,862

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, 2023. 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, 2023, 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 2022-2023 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 2022-2023 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, 2022, 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, 2022 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 2022-2023 Fiscal Year, of any claim of any kind against the County; and final judgments, with interest and costs, obtained against the County during the 2021-2022 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 2022-2023.

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.

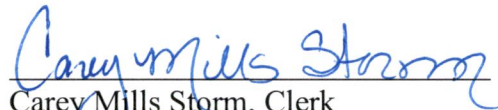
Section 16: This Ordinance shall be in effect on and after July 1, 2022, and it shall not be published.

Adopted this 12th day of May, 2022.

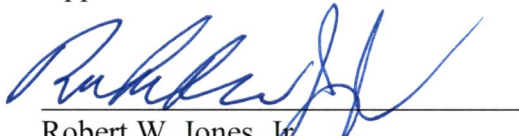


Rudolph Jefferson, Chairman
Isle of Wight County, Virginia,
Board of Supervisors

Attest:


Carey Mills Storm, Clerk

Approved as to form:


Robert W. Jones, Jr.
County Attorney



TAX RATE ORDINANCE



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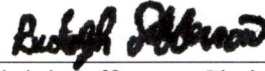
**AN ORDINANCE TO IMPOSE TAX RATES FOR
ISLE OF WIGHT COUNTY, VIRGINIA FOR
FISCAL YEAR JULY 1, 2022 THROUGH JUNE 30, 2023**

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, 2022, 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, 2022, 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, 2022, 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, 2022, 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 5: That there is hereby levied for the fiscal year beginning July 1, 2022, 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 12th day of May, 2022.

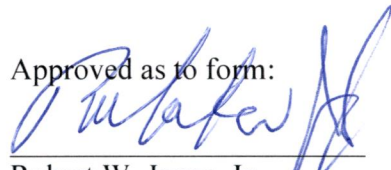


Rudolph Jefferson, Chairman
Isle of Wight County, Virginia,
Board of Supervisors

Attest:


Carey Mills Storm, Clerk

Approved as to form:


Robert W. Jones, Jr.
County Attorney



UNIFORM FEE SCHEDULE

ISLE OF WIGHT COUNTY
UNIFORM FEE SCHEDULE
FISCAL YEAR 2022-2023

Fees	Fiscal Year 2021-2022	Fiscal Year 2022-2023
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 Administration	1/3 of state	1/3 of state
Law Library	4.00	4.00
Grantor Recording (per \$500 value)	0.25	0.25
Courthouse Maintenance (Criminal Cases)	2.00	2.00
Courthouse Construction Fee (Criminal Cases)	3.00	3.00
Jail Admission Fee	25.00	25.00
Courthouse Security Fee	10.00	10.00
E-Summons		5.00 per traffic/criminal case
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)	35.00	35.00
Land Use Application	50.00	50.00
Rehabilitated Structure Application Fee	25.00	25.00
Application for Tax Exempt Status for Real & Personal Property Taxes	Cost of advertisement for Public Hearing (requires a \$500 deposit)	Cost of advertisement for Public Hearing (requires a \$500 deposit)
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)

ISLE OF WIGHT COUNTY
UNIFORM FEE SCHEDULE
FISCAL YEAR 2022-2023

Fees	Fiscal Year 2021-2022	Fiscal Year 2022-2023
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)
Subpeona Copies		10.00 + 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 Subsequent False Alarms	500.00	500.00
GENERAL		
Annual Operating Budget	Cost for reproducing	Cost for reproducing
Capital Improvement Budget and Plan	Cost for reproducing	Cost for reproducing
Comprehensive Annual Financial Report	Cost for reproducing	Cost for reproducing
Copies	0.50 per page	0.50 per page
FOIA Requests	0.50 per copy plus Hourly Rate of Staff Time	0.50 per copy plus Hourly Rate of Staff Time
Printed Materials	Cost	Cost
Request for Street Name Change	250.00	250.00
GENERAL DISTRICT COURT		
Fines & Forfeitures	varies	varies
Sheriff's Fees	12.00	12.00
Court Appointed Attorneys	120.00 per case (\$445 Max)	120.00 per case (\$445 Max)
Courthouse Construction	3.00	3.00
Courthouse Security	20.00	20.00
E-Summons		5.00 per traffic/criminal case
Jail Admission Fee	25.00	25.00
GEOGRAPHIC INFORMATION SYSTEM		
Custom Services	40.00 per hr.	40.00 per hr.
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	85.00	85.00
Re-Insepction Fee	125.00	125.00
Permit Extension Fee (1st time)	100.00	100.00
Permit Extension Fee (after 1st time)	\$125 + \$25 each additional	\$125 + \$25 each additional
Technology Fee	5% of Permit Fee	5% of Permit Fee
New Construction:		
Up to 40,000 sq feet	0.16/ sq ft (mimimum \$75)	0.16/ sq ft (mimimum \$85)
40,000 sq feet and above	0.12/ sq ft (minimum \$75)	0.12/ sq ft (minimum \$75)
Piers	85.00	85.00
Pools:		
In-ground	125.00	125.00
Above ground	85.00	85.00
Retaining Wall	85.00	85.00
Towers	85.00	85.00
Alterations	.12/ sq ft (minimum \$85)	.12/ sq ft (minimum \$85)

ISLE OF WIGHT COUNTY
UNIFORM FEE SCHEDULE
FISCAL YEAR 2022-2023

Fees	Fiscal Year 2021-2022	Fiscal Year 2022-2023
INSPECTIONS		
Mobile Homes:		
Blocking	85.00	85.00
Plumbing	85.00	85.00
Electrical	85.00	85.00
Mechanical	see mechanical fee schedule	see mechanical fee schedule
Demolition		
Main Buildings or structure	85.00	85.00
Accessory building or structures	85.00	85.00
Signs	85.00 per sign	85.00 per sign
Tents and other temporary structures	85.00 (900+ sq feet)	85.00 (900+ sq feet)
Chimneys, Fireplace, etc	85.00	85.00
Plans Examination		
Commercial	250.00	250.00
Residential	150.00	150.00
Appeals	175.00	175.00
Plumbing:		
Basic permit fee	85.00	85.00
Residential	85.00 + 10.00/bath or 1/2 bath	85.00 + 10.00/bath or 1/2 bath
Commercial	85.00 + 10.00/per fixture	85.00 + 10.00/per fixture
Sewers, manholes, storm drains, area drains or devices	25.00 each (minimum \$85)	25.00 each (minimum \$85)
Electrical		
New service equipment		
0-200 amps	85.00	85.00
201-400 amps	100.00	100.00
401-600 amps	125.00	125.00
601+ amps	125.00 + 20.00 per 50 amps above 600	125.00 + 20.00 per 50 amps above 600
Service upgrades and relocation of service equipment	85.00	85.00
Temporary Service Poles	85.00 (at the beginning of construction)	85.00 (at the beginning of construction)
Service connection prior to final inspection	85.00	85.00
Reconnection fee	85.00	85.00
Connections and outlets	85.00	85.00
Mechanical and Gas		
Basic permit fee for New Construction and Equipment replacement/repair		
Up to \$1,000 contract value	85.00	85.00
Over \$1,000 contract value	85.00 + 8.00/per \$1000 or fraction	85.00 + 8.00/per \$1000 or fraction
Fuel piping minimum permit fee	85.00	85.00
Each outlet	10.00 (minimum 85.00)	10.00 (minimum 85.00)
Fuel storage tanks and piping	85.00/tank	85.00/tank
Removal of fuel storage tanks	85.00/tank	85.00/tank
Fire suppressions systems	see basic mechanical permit fee	see basic mechanical permit fee
Elevators, dumbwaiters, etc	85.00/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
Courthouse Construction Fee	3.00 per traffic/criminal case	3.00 per traffic/criminal case
E-Summons		5.00 per traffic/criminal case
Jail Admission Fee	25.00	25.00
Interest	Varies	Varies
Courthouse Security Fee	10.00 per traffic/criminal case	20.00 per traffic/criminal case

ISLE OF WIGHT COUNTY
UNIFORM FEE SCHEDULE
FISCAL YEAR 2022-2023

Fees	Fiscal Year 2021-2022	Fiscal Year 2022-2023
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
10 & Under Tennis	27.00	27.00
Beginner Tennis	37.00	37.00
Advanced Tennis	37.00	37.00
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
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
Summer Camp - Windsor		85.00
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	45.00
Senior Trip	Cost	Cost
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

ISLE OF WIGHT COUNTY
UNIFORM FEE SCHEDULE
FISCAL YEAR 2022-2023

Fees	Fiscal Year 2021-2022	Fiscal Year 2022-2023
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	15.00
Meeting Civic Groups - NON Residents (2 HRS)	30.00	30.00
Meeting Civic Groups - Additional hours	10.00	10.00
Program/ Banquet - Residents (3HRS)	50.00	50.00
Program/ Banquet - Residents Additional hours	15.00	15.00
Program/ Banquet - NON Residents (3HRS)	85.00	85.00
Otelia J. Rainey Center (max 40)		
Meeting Civic Groups - Residents (2 HRS)	15.00	15.00
Meeting Civic Groups - NON Residents (2 HRS)	30.00	30.00
Meeting Civic Groups - Additional hours	10.00	10.00
Program/ Banquet - Residents (3HRS)	50.00	50.00
Program/ Banquet - Residents Additional hours	15.00	15.00
Program/ Banquet - NON Residents (3HRS)	85.00	85.00
Facility Rental - Athletic Fields		
Residents (Full Day / Half Day)	50/30.00	50/30.00
Lights Residents per 2 HRS (Full Day / Half Day)	35/35.00	35/35.00
NON Residents (Full Day / Half Day)	80/50.00	80/50.00
Lights NON Residents per 2 HRS (Full Day / Half Day)	45/45.00	45/45.00
Athletic field Preparation		
Dragging no lines	15.00	15.00
Dragging with lines	25.00	25.00
Softball Field Tournament Use		
Half Day (under 4 HRS)	75.00	75.00
Full Day (Over 4 HRS)	150.00	150.00
Additional Motorized Drags (each time)	10.00	10.00
Additional Lines by P&R (each time)	10.00	10.00
Additional Materials Fee (Rain Event)	25.00	25.00
Install and Remove temporary outfield fencing (per field)	100.00	100.00
Extended Hours beyond 8am to 8pm per hour	25.00	25.00
Soccer Fields General Use		
Single field up to 2 hours (Residents/Non Residents)	25/40.00	25/40.00
Single field Half Day 2-4 hours (Residents/Non Residents)	35/50.00	35/50.00
Single field Full Day Over 4 hours (Residents/Non Residents)	50/80.00	50/80.00
Paint per field	30.00	30.00
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
NonProfit Vendor (outside and inside space 10 x 10)	25.00	25.00
NonProfit Vendor (fundraiser)	75.00	75.00

ISLE OF WIGHT COUNTY
UNIFORM FEE SCHEDULE
FISCAL YEAR 2022-2023

Fees	Fiscal Year 2021-2022	Fiscal Year 2022-2023
Heritage Park		
Park Only		3,500.00
Heritage Park w/ Shelters		4,000.00
Shelters Only		500.00
Isle of Wight County Fair		
Food Vendor 25 x 25 (full menu)	750.00	800.00
Food Vendor 25 x 25 (novelty)	450.00	500.00
Craft Vendor (10 x 10)	100.00	150.00
Craft Vendor (10 x 20)	175.00	225.00
Craft Vendor (10 x 20) Outside Tent Space	85.00	85.00
Craft Vendor (10 x 10) Outside Tent Space	50.00	50.00
Tables	5.00	5.00
One Day ONLINE ONLY 1/2 off Fair Tickets Fri., Sat., Sun.	5.00	5.00
Sunday Veterans Discount	5.00	10.00
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	10.00
Daily Admissions	10.00 (ages 13 and up), 5.00 (ages 5-12), 4 and under are free \$10 for 200 seats	15.00 (ages 13 and up), 10.00 (ages 5-12), 4 and under are free \$10 for 200 seats
Premium Concerts Tickets		
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	55.00 per car (8 people car limit and includes admission and midway rides, 15.00 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	35.00 advance sales per person, 40.00 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)	35.00 for Truck VIP Spots; 20.00 Admission Price (ages 11 and up), 10.00 (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 75.00
Demolition Derby	15.00 admission (ages 12+) 8.00 (ages 6-11)	20.00 admission (ages 12+) 10.00 (ages 6-11)
Car Show	15.00 early registration, 20.00 registration at gate	20.00 early registration, 25.00 registration at gate
PLANNING AND ZONING		
Zoning Permit	35.00	35.00
Rezoning		
Regular Rezoning		1,200.00
Conditional Zoning Amendment w/ Public Hearing		1,200.00
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 Zoning Amendment w/ No Public Hearing		250.00
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
Commission and Board Exceptions, Appeals and Miscellaneous Approvals with Public Hearing		750.00
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

ISLE OF WIGHT COUNTY
UNIFORM FEE SCHEDULE
FISCAL YEAR 2022-2023

Fees	Fiscal Year 2021-2022	Fiscal Year 2022-2023
PLANNING AND ZONING		
Wetlands	750.00	750.00
Subdivision Plat - one-time fee per project		
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 - 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	75.00
Administration Fee	25.00	25.00
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	70.00
Theft, per day in addition to estimated fees	150.00	150.00
New Account Fees	30.00	30.00
Water Deposit	120.00	120.00
Sewer Deposit	90.00	90.00
Fire Hydrant Meter Deposit	1,000.00	1,000.00
Utility Infrastructure Inspection Fees:		
Multi-Family/Commercial/Industrial	Disturbed Area x 400.00/Acre (2,800.00 min/20,000.00 max - also encompasses stormwater inspections)	Disturbed Area x 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	33.14
1 inch	109.15	109.15
1 1/2 inch	123.44	123.44
2 inch	167.61	167.61
Fire Hydrant Meter Deposit	167.61	167.61
Consumption Charges (Rate per 1,000 Gallons):		
0-50,000 gal.	11.20	11.76
Over 50,000 gal.	9.92	9.92
Un-metered (Bi-monthly)	131.07	131.07
Residential Connection Fees		
5/8-3/4 inch	4,000.00	4,500.00
1 inch	10,000.00	10,000.00
1 1/2 inch	20,000.00	20,000.00
2 inch	32,000.00	32,000.00
Multi-Residential Facilities (Apartment, Condo, Duplex, etc.)		
Per EDU	4,000.00	4,500.00
Hotel, Motel, Hospital, etc.		
Per EDU	4,000.00	4,500.00
Commercial Connection Fees		
5/8-3/4 inch	6,000.00	6,000.00
1 inch	15,000.00	15,000.00
1 1/2 inch	30,000.00	30,000.00
2 inch	48,000.00	48,000.00
3 inch	90,000.00	90,000.00
4 inch	150,000.00	150,000.00
Fire Hydrant Meter Fee	64.00 plus usage	64.00 plus usage

ISLE OF WIGHT COUNTY
UNIFORM FEE SCHEDULE
FISCAL YEAR 2022-2023

Fees	Fiscal Year 2021-2022	Fiscal Year 2022-2023
PUBLIC UTILITIES		
Sewer:		
Residential Sewer Rate per 1,000 Gallons		
0-6,000 gals	6.34	
0-15,000 gals.	7.00	7.00
15,001 and above	No Charge	No Charge
Un-metered (Bi-monthly)	67.00	67.00
Commercial Sewer Rate per 1,000 Gallons		
Hotel, Hospital, Restaurants, Shopping Centers, etc.	7.00	7.00
Industrial Facility Rate per 1,000 Gallons		
0-20,000 gals	7.00	7.00
20,001 and above	5.55	5.55
Residential Connection Fees		
5/8-3/4 inch	3,700.00	4,000.00
1 inch	9,300.00	9,300.00
1 1/2 inch	18,600.00	18,600.00
2 inch	29,800.00	29,800.00
Multi-Residential Facilities (Apartment, Condo, Duplex, etc.)		
Per EDU Plus Meter Fee	3,700.00	4,000.00
Hotel, Motel, Hospital, etc.		
Units divided by 5 then multiplied by the fee Plus Meter Fee.	3,700.00	4,000.00
Commercial Connection Fees		
Same as above plus a charge per gross square foot of floor area (\$150,000 max)	0.00	0.00
5/8-3/4 inch	5,600.00	5,600.00
1 inch	14,000.00	14,000.00
1 1/2 inch	28,000.00	28,000.00
2 inch	44,800.00	44,800.00
3 inch	84,000.00	84,000.00
4 inch	140,000.00	140,000.00
Food Service Establishment (FSE) Registration Fee	100.00	100.00
Food Service Reinspection Fee	70.00	70.00
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

ISLE OF WIGHT COUNTY
UNIFORM FEE SCHEDULE
FISCAL YEAR 2022-2023

Fees	Fiscal Year 2021-2022	Fiscal Year 2022-2023
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
Annual Permit Renewal Fees:		
General/Stormwater Management - Small Construction Activity/CBPA Land Disturbing Activity (not subject to GP coverage)/Land Clearing (Single-family detached residential structures within or outside a common plan of development or sale with land disturbance acreage less than 5 acres)	50.00	50.00
Land Disturbing Permit Maintenance for disturbance less than 1.0 Acre	50.00	50.00
Small Construction/Land Clearing Activities < 1.0 Acre (Common Plan of development except for single family detached residential structures)	50.00	50.00
Small Construction/Land Clearing Activities 1.0 Acre - 5.0 acres	400.00	400.00
Large Construction/Land Clearing Activities 5.0 Acres - 10.0 Acres)	500.00	500.00
Large Construction/Land Clearing Activities 10.0 - 50.0 Acres	650.00	650.00
Large Construction/Land Clearing Activities 50.0 - 100.0 Acres)	900.00	900.00
Large Construction/Land Clearing Activities > 100 Acres	1,400.00	1,400.00
General Permit Modification and Review Fees:		
General/Stormwater Management - Small Construction Activity/CBPA Land Disturbing Activity (not subject to GP coverage)/Land Clearing (Single-family detached residential structures within or outside a common plan of development or sale with land disturbance acreage less than 5 acres)	20.00	20.00
Small Construction/Land Clearing Activities < 1.0 Acre (includes Common Plan of Development except for single family detached residential structures)	20.00	20.00
Small Construction/Land Clearing Activities 1.0 Acre - 5.0 acres	200.00	200.00
Large Construction/Land Clearing Activities 5.0 Acres - 10.0 Acres)	250.00	250.00
Large Construction/Land Clearing Activities 10.0 - 50.0 Acres	300.00	300.00
Large Construction/Land Clearing Activities 50.0 - 100.0 Acres)	450.00	450.00
Large Construction/Land Clearing Activities > 100 Acres	700.00	700.00
Large Construction/Land Clearing Activities 50.0 - 100.0 Acres)	450.00	450.00
Large Construction/Land Clearing Activities > 100 Acres	700.00	700.00
Miscellaneous Fees:		
Technology Fee	5% of all permit related fees	5% of all permit related fees
Commercial Re-inspection Fees (for failed inspections)	125.00	125.00
Residential Re-inspection Fees (for failed inspections)	50.00	50.00
Recordation fee for Declaration of Covenants and BMP Maintenance Documents (includes recordation plus convenience fee)		
1 to 10 pages	30.00	30.00
11 to 30 pages	45.00	45.00
31 or more pages	70.00	70.00
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)
Spring Arts Festival		\$125/booth
Spring Vintage Market		\$75/booth + \$50 additional spaces
Fall Vintage Market		\$125/booth + \$75 additional spaces
Pickers Market		\$25 application fee + \$25 each market
Restaurant Week	\$120 Restaurants/\$75 Retail	\$120 Restaurants/\$75 Retail
Evening Mistletoe Market Booth Fee	\$100 early bird/\$125 Reg.	\$100 early bird/\$125 Reg.
Parade Entry Fee	\$25/\$50 Car Clubs	\$25/\$50 Car Clubs
Visitor Center Panel	100.00	100.00

ISLE OF WIGHT COUNTY
UNIFORM FEE SCHEDULE
FISCAL YEAR 2022-2023

Fees	Fiscal Year 2021-2022	Fiscal Year 2022-2023
TREASURER		
Return Checks	50.00	50.00
Certified Mail Fees	7.00	7.38
Motor Vehicle License Fee	33.00	33.00
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
Tax Liens	30.00	30.00
Warrant in Debt	30.00	30.00
Distress Seizure	35.00	35.00
90 Day Late Fee	30.00	30.00
Set off Fee	25.00	25.00



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FINANCIAL POLICIES



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

POLICY PURPOSE

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

1.01 Policy Goals

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

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

1.02 Policy Implementation and Coordination

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

1.03 Review and Revision

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

COUNTY OF ISLE OF WIGHT, VIRGINIA
FINANCIAL POLICIES

REVENUES

2.01 Revenue Diversification

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

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

2.02 Fees and Charges

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

2.03 Revenue Collections

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

2.04 Use of Fund Balance

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

2.05 Restricted Revenue

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

COUNTY OF ISLE OF WIGHT, VIRGINIA
FINANCIAL POLICIES

BUDGET

3.01 Balanced Budget

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

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

3.02 Use of Current Revenues to Support Current Expenditures

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

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

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

3.04 Review of Fees and Charges

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

3.05 Revenue and Expenditure Projections

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

3.06 Budget Performance Monitoring

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

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

3.07 Maintenance of Capital Assets

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

3.08 Fund Balance Levels

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

The ratio of Unassigned General Fund balance as a percentage of Budgeted General Funds Expenditures 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 15% 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 15% 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.

COUNTY OF ISLE OF WIGHT, VIRGINIA
FINANCIAL POLICIES

CAPITAL IMPROVEMENT PLANNING

4.01 Capital Improvement Plan

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

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

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

4.02 Pay-As-You-Go Capital Improvement Funding

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

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

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

DEBT

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

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

5.01 Revenue Anticipation Notes (RANS)

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

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

5.02 Bond Anticipation Notes (BANS)

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

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

5.03 Letters of Credit

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

5.04 Lease Purchase Obligations

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

COUNTY OF ISLE OF WIGHT, VIRGINIA FINANCIAL POLICIES

5.05 Public Private Partnerships

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

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

5.06 Compliance with Legal Requirements

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

5.07 Debt Ratio Policy Limitations

Ceiling

Debt as a Percentage of Assessed Value

4%

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

Debt as a Percentage of General Government Expenditures

12%

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

COUNTY OF ISLE OF WIGHT, VIRGINIA FINANCIAL POLICIES

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

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

5.08 Long Term Debt Policy

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

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

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

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

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

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

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

5.09 **Bond Structure**

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

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

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

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

5.10 Variable Rate Debt

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

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

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

5.11 Refinanced Outstanding Debt

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

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

5.12 Methods of Issuance

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

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

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

5.13 Bond Insurance

The County may purchase bond insurance when such purchase is deemed prudent and advantageous. Use of bond insurance shall be based on such insurance being less costly than the present value of the difference between the interest on insured bonds versus uninsured bonds.

In the case of a competitive sale, the County may permit bidders for its bonds to purchase bond insurance if such insurance will enhance the market reception and lower the interest rate on the County's bonds. The County will submit an application for pre-qualification for insurance to facilitate bidders' ability to purchase bond insurance. The winning bidder in a competitive sale will bear any associated cost with such enhancement.

In the instance of a negotiated sale, the County will solicit quotes for bond insurance from interested providers. The County will select a provider whose bid is most cost effective and whose terms and conditions governing the guarantee are satisfactory to the County.

5.14 Use of Special Districts

The County may consider using special districts such as Tax Increment Financing Districts, Community Development Authorities and special taxing districts to finance projects that:

- Strengthen the employment and economic base of the County;
- Increase property values and tax revenues;
- Reduce poverty;
- Create economic stability;
- Facilitate economic self-sufficiency; or
- Assist in implementing the County's economic development strategies.

Before using such districts, the County will consider the fiscal impact, the market feasibility and credit implications of the project or district.

5.15 Debt Service Reserves

If necessary, the County may establish a reserve fund funded from bond proceeds, subject to federal tax regulations and in accordance with the requirements of credit enhancement providers and/or rating agencies. The County may purchase reserve equivalents (i.e., a reserve fund surety or letter of credit) when such purchase is deemed prudent and advantageous. Such equivalents shall be evaluated in comparison to cash funding of reserves on a net present value basis.

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5.16 Underwriter Selection

Senior Manager Selection. The County shall select a senior manager for any proposed negotiated sales. The selection criteria shall include but not be limited to the following:

- The firm's ability and experience in managing transactions similar to that contemplated by the County
- Prior knowledge and experience with the County
- The firm's ability and willingness to risk capital and demonstration of such risk and capital availability
- Quality and experience of personnel assigned to the County's engagement
- Financing plan presented
- Underwriting fees

Co-Manager Selection. Co-managers may be selected on the same basis as the senior manager. In addition to their qualifications, co-managers appointed to specific transactions will be a function of transaction size and the necessity to ensure maximum distribution of the County's bonds.

Selling Groups. The County may establish selling groups in certain transactions. To the extent that selling groups are used, the Director of Finance at his or her discretion, may make appointments to selling groups from within the pool of underwriters or from outside the pool, as the transaction dictates.

Underwriter's Counsel. In any negotiated sale of County debt in which legal counsel is required to represent the underwriter, the appointment will be made by the Senior Manager.

Underwriter's Discount. The Director of Finance with assistance from the County's financial advisor will evaluate the proposed underwriter's discount against comparable issues in the market. If there are multiple underwriters in the transaction, the Director of Finance will determine the allocation of underwriting liability and management fees.

The allocation of fees will be determined prior to the sale date; a cap on management fee, expenses and underwriter's counsel will be established and communicated to all parties by the Director of Finance. The senior manager shall submit an itemized list of expenses charged to members of the underwriting group. Any additional expenses must be substantiated.

Evaluation of Underwriter Performance. The County will evaluate each bond sale after completion to assess the following: costs of issuance including underwriters' compensation, pricing of the bonds in terms of the overall interest cost and on a maturity-by-maturity basis, and the distribution of bonds and sales credits.

Following each sale, the Director of Finance shall provide a report to the County Administrator and County Board of Supervisors on the results of the sale.

Syndicate Policies. For each negotiated transaction, the Director of Finance will prepare syndicate policies that will describe the designation policies governing the upcoming sale. The Director of Finance

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shall ensure receipt of each member's acknowledgement of the syndicate policies for the upcoming sale prior to the sale date.

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

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

5.17 Consultants

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

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

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

Bond Counsel. County debt will include a written opinion by legal counsel affirming that the County is authorized to issue the proposed debt, that the County has met all legal requirements necessary for issuance, and a determination of the proposed debt's federal income tax status. The approving opinion and other documents relating to the issuance of debt will be prepared by counsel with extensive experience in public finance and tax issues. The Bond Counsel will be selected by the County.

Disclosure by Financing Team Members. All financing team members will be required to provide full and complete disclosure, relative to potential conflicts of interest arising from agreements with other financing team members and outside parties. The extent of disclosure may vary depending on the nature of the transaction. However, in general terms, no agreements shall be permitted which could compromise the firm's ability to provide independent advice which is solely in the County's best interests or which could reasonably be perceived as a conflict of interest.

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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.

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DEBT POST-ISSUANCE COMPLIANCE

6.01 Purpose

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

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

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

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

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

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6.02 General Policy and Procedures

Section 1. Compliance Officer.

- A. The compliance officer responsible for implementing this Policy on behalf of the County will be the County's Finance Director (the "Compliance Officer"). The Compliance Officer may designate other personnel from the Finance Staff and, with the consent of the County Administrator, from other County departments as may be necessary to carry out this Policy.
- B. At such time as a new Compliance Officer is designated, the County or the departing Compliance Officer will ensure that the successor is fully briefed as to the status of each outstanding issue of Obligations and the records relating to such Obligations, and that the successor receives training and consultation with the County's bond counsel and financial advisor as to the duties of the Compliance Officer under this Policy.

Section 2. General Responsibilities of Compliance Officer.

- A. The Compliance Officer shall maintain and, not less frequently than annually, reconcile a schedule of all outstanding debt of the County, including all outstanding Obligations (the "Outstanding Debt Schedule").
- B. The Compliance Officer shall maintain a calendar (the "Compliance Calendar") of the principal and interest payment dates and the due dates of all required certifications, reports, filings and other actions with respect to each outstanding issue of Obligations. The Compliance Officer shall review and update the Compliance Calendar at least annually to reflect any changes in due dates, the addition or deletion of required actions, and new issues of Obligations.

Section 3. "Intake" Procedures for Each Issue of Obligations.

- A. By not later than 90 days after the issue date of each separate issue of Obligations, the Compliance Officer shall:
 - 1. Obtain from the County's bond counsel and store a closing binder and/or CD or other electronic copy of the relevant and customary transaction documents, which shall at a minimum include a complete copy of the executed Tax Certificate and, if applicable, the Continuing Disclosure Agreement ("CDA").
 - 2. Confirm that the County's bond counsel has timely filed each applicable information report (e.g., IRS Form 8038-G or 8038-B) for such issue with the IRS, the Commonwealth or other applicable federal or state entity.

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- B. By not later than the June 30 next succeeding the issue date of each separate issue of Obligations, the Compliance Officer shall:
1. Add such Obligations to, and otherwise reconcile, the Outstanding Debt Schedule.
 2. Add to the Compliance Calendar the applicable due dates for and other pertinent information about such Obligations.

Section 4. Compliance Checklist.

- A. The Compliance Officer shall conduct periodic reviews, at least annually on or about June 30 of each year, or more often as may be necessary, to determine that each issue of Obligations remains in compliance with all post-issuance compliance procedures, including without limitation those set forth in this Policy. The Compliance Officer shall refer to the Post-Issuance Compliance Checklist (the “Compliance Checklist”) in conducting each such review, which Compliance Checklist is attached hereto as **Attachment A**.
- B. At least annually, the Compliance Officer shall request the County’s bond counsel to review and propose updates to the Compliance Checklist and this Policy with the goal of ensuring that the Compliance Checklist and this Policy reflect the current provisions of the Code and Treasury Regulations and the securities laws.

6.03 Post-Issuance Tax Compliance

Section 1. Arbitrage. The Compliance Officer shall:

- A. On not less than a quarterly basis, prepare schedules to track the uses of the proceeds of each issue of new-money Obligations and draw the proceeds out of the appropriate project accounts to pay the qualifying costs of the Financed Property or to reimburse the County for its payment of such costs.
- B. Obtain a computation of the yield on each issue of Obligations from the County’s financial advisor or other relevant third party (for example, the underwriter of such obligations, the State Non Arbitrage Program (“SNAP”), or other outside arbitrage rebate specialist) and maintain a system for tracking investment earnings.
- C. Maintain a procedure for the allocation of sale and investment proceeds of each issue of new- money obligations and other available funds to expenditures to pay or reimburse the costs of the applicable Financed Property, including the reimbursement of pre-issuance expenditures. The Compliance Officer shall allocate such proceeds and other amounts by the use of any reasonable, consistently applied accounting method and in accordance with the Tax Certificate for the particular issue of Obligations. The Compliance Officer shall make consistent allocations with respect to such proceeds and other amounts and expenditures for purposes of (i) Code Section 141

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(relating to the private activity bond tests), and (ii) Code Section 148 of the Code (relating to the arbitrage yield restriction and rebate requirements), to the extent applicable. The Compliance Officer shall at all times maintain books and records sufficient to establish the accounting method chosen for the particular Obligations and will, unless otherwise provided in a particular Tax Certificate, account in writing in such books and records for the allocation of the proceeds and other amounts to each expenditure by the date not later than 18 months after the later of (i) the expenditure is paid or (ii) the date the respective Financed Property is placed in service; provided, however, that such accounting must be made in any event by the date 60 days after the fifth anniversary of the issue date of the Obligations or, if earlier, the date 60 days after the retirement of the Obligations. The County acknowledges that the Treasury Regulations provide if the County fails to maintain books and records sufficient to establish the accounting method for an issue of Obligations and the allocation of the proceeds of that issue, the allocation and accounting rules of Code Sections 141 and 148 will be applied using the specific tracing method.

- D. Monitor compliance with the applicable “temporary period” (as defined in the Code and Treasury Regulations) exceptions for the expenditure of proceeds of the issue, and provide for yieldrestriction 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 willingbuyer would purchase an investment from a willing seller in a bona fide, arm's-length transaction. Fair market value generally is determined on the date on which a contract to purchase or sell an investment becomes binding (that is, the trade date rather than the settlement date). An investment that is not of a type traded on an established securities market (within the meaning of Code Section 1273) is rebuttably presumed to be acquired or disposed of for a price that is not equal to its fair market value. Such presumption may be overcome as provided in the Treasury Regulations for certificates of deposit, guaranteed investment contracts and open-market defeasance investments. The fair market value of a United States Treasury obligation that is purchased directly from the United States Treasury (for example, a United States Treasury Obligation of the State and Local Government Series (“SLGS”)) is its purchase price.
- F. Coordinate with bond counsel, financial advisor and the County Treasurer to avoid formal or informal creation of funds reasonably expected to be used to pay debt service on an issue of Obligations without determining in advance whether such funds must be invested at a restricted yield.
- G. Consult with bond counsel and financial advisor prior to engaging in any post-issuance credit enhancement transactions (for example, the procurement or modification of bond insurance policies or letters of credit) or hedging transactions (for example, the procurement or modification of interest rate swaps or caps) to ensure that such transactions comply with the applicable provisions of federal tax law and the County’s general debt management policies.
- H. Coordinate with bond counsel and financial advisor to identify situations in which compliance with applicable yield restrictions depends upon later investments (for example, refunding escrow

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funds requiring reinvestments in zero percent SLGS) and monitor the implementation of any such restrictions.

- I. Coordinate with the bond counsel and financial advisor to monitor compliance with the six- month, 18-month or 2-year spending exceptions to the rebate requirement, as applicable.
- J. Coordinate with SNAP or other outside arbitrage rebate specialist to arrange, as applicable, for timely computation of rebate liability and, if rebate is due, for timely filing of IRS Form 8038-T and to arrange payment of such rebate liability.
- K. Arrange for timely computation and payment of “yield reduction payments” (as such term is defined in the Code and Treasury Regulations), if applicable.
- L. In the case of any issue of refunding Obligations, (i) coordinate with the County’s bond counsel, financial advisor, the bond trustee, if any, and any escrow agent to arrange for the purchase of the refunding escrow securities, (ii) obtain a computation of the yield on such escrow securities from an outside arbitrage rebate specialist and (iii) monitor compliance with applicable yield restrictions.

Section 2. Private Business Use Restrictions.

The Compliance Officer shall:

- A. Maintain records determining and tracking which specific issues of Obligations financed or refinanced which Financed Property and in what amounts.
- B. Maintain records, which should be consistent with those used for arbitrage purposes as described in Section 1.C., to allocate the sale and investment proceeds of each issue of new-money Obligations and other available funds to expenditures to acquire, construct or renovate the Financed Property, including the reimbursement of pre-issuance expenditures.
- C. Monitor any Private Business Use of Financed Property to ensure compliance with applicable percentage limitations. “Private Business Use” is defined in **Attachment B** hereto.
- D. Consult with bond counsel as to any possible Private Business Use of Financed Property.
- E. Obtain annually, certifications from all department directors (including the appropriate officer or officers of Isle of Wight Public Schools) who are responsible for the expenditure of the proceeds of each issue of Obligations and/or the administration of Financed Property to help ensure that the proceeds have been expended for appropriate tax-exempt governmental purposes and any Private Business Use of Financed Property is within the applicable limits under the Code and the Treasury Regulations. See **Attachment C** for examples of such certification.

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- F. All leases, management agreements and other arrangements affecting Financed Property that are to be entered into by the County and a Nongovernmental Person (as defined in **Attachment B**) will be routed to the Compliance Officer. The Compliance Officer will review such agreements and consult with bond counsel to determine whether and to what extent Private Business Use of Financed Property will result and whether remedial actions under the Treasury Regulations or other IRS procedures are warranted.

Section 3. Reissuance.

The Compliance Officer shall:

- A. Consult with bond counsel regarding any post-issuance change to any terms of an issue of Obligations which could potentially be treated as a reissuance for federal tax purposes.
- B. Confirm with bond counsel whether any “remedial action” in connection with a “change in use” (as such terms are defined in the Code and Treasury Regulations) would be treated as a reissuance for federal tax purposes, and if so, confirm the filing of any new IRS Form 8038-G.
- C. Confirm with bond counsel whether the reissuance will trigger the need to perform a final arbitrage rebate computation on the reissued Obligations.

6.04 Continuing Disclosure Requirements and Other Covenants

Section 1. The Compliance Officer shall:

- A. Maintain a checklist of the Continuing Disclosure Requirements for each series of Obligations to comply with the County's continuing disclosure obligations and the provisions of Rule 15c2-12 promulgated by the Securities and Exchange Commission in the applicable CDA (or similar agreement). See **Attachment D** for this checklist.
- B. Identify issues for which the County is obligated to provide continuing disclosure but may not pay debt service on the related debt obligations (i.e., Industrial Development Authority bonds).
- C. Annually provide the financial information and operating data described in **Attachment D** within the time frame specified in each CDA (or similar agreement) to the Municipal Securities Rulemaking Board (“MSRB”), in an electronic format as prescribed by the MSRB.
- D. Monitor the issuances of the County for any of the items listed as Event Disclosures in **Attachment D**. In the event that any of the listed events occur the Compliance Officer will provide to the MSRB in a timely manner and in a format as prescribed by in the CDA.
- E. Monitor compliance with reporting or disclosure covenants specified in the financing documents of an issue of Obligations (e.g., no default certificates, annual financial reports). These covenants, and the issuances they are applicable to are listed in **Attachment D** as “Other Covenants.”

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- F. Monitor events in the County and the financial markets to determine whether to make voluntary disclosures to MSRB. Voluntary disclosures can be made to MSRB if information might be considered useful to potential investors or if the County wants to provide additional information related to an issue of Obligations and the Financed Property related thereto.
- G. Monitor press releases and other informal disclosures made by County officials that relate to Financed Property or Obligations to ensure that such information (i) does not misstate or omit a material fact and (ii) is not misleading. The Compliance Officer may file a press release as a voluntary disclosure. The Compliance Officer should meet not less than annually with the County's media relations staff (and other departments that publish information) to ensure compliance with federal securities anti-fraud rules.
- H. When preparing for a new issue of Obligations, the Compliance Officer should meet with the personnel in each department responsible for providing information disclosed in the County's offering materials (i.e., the Official Statement) and coordinate the review of the existing disclosure as well as updating of the disclosure and determining whether any additional information should be included. Information should be added to the existing disclosure if such information is material (meaning that investors would want to know about it) or its omission would cause the existing disclosure to be misleading.

6.05 Record Retention

Section 1. The Compliance Officer shall:

- A. Maintain sufficient records to ensure that each issue of Obligations remains in compliance with the applicable federal tax requirements, Continuing Disclosure Requirements and Other Covenants for the life of such issue.
- B. Comply with federal and state law provisions imposing specific recordkeeping requirements.
- C. Generally maintain the following:
 - 1. Basic records relating to each issue of Obligations (e.g., bound bond transcripts, supplemental indenture, loan agreement, the CDA, the Tax Certificate and the bond counsel opinion);
 - 2. Documentation evidencing expenditure and allocation of proceeds of the issue;
 - 3. Documentation regarding the types of the Financed Property financed or refinanced by the issue, including, but not limited to, whether such property includes land, buildings or equipment, economic life calculations and information regarding depreciation. This property will be tracked in the financial system of the County as Capital Assets. The funding source of the property will be noted in the financial system and on all supporting documentation as tax- exempt financing, with documentation in the file that will show what individual issuance (s) financed the property;

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

Section 2. Record Retention Duration and Format.

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

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ATTACHMENT A

POST-ISSUANCE COMPLIANCE CHECKLIST

Name of Issue:_____

Issue Date:_____

Review Date:_____

- General Procedure
 - If different persons are responsible for different aspects of post-issuance compliance for this issue of Obligations, for example the investment of the proceeds and the expenditure of bond proceeds on projects, has the Compliance Officer coordinated record-keeping and review?
 - Has this issue of Obligations been entered on the Outstanding Debt Schedule? Is the information current?
 - Has the County obtained and does it still have the closing transcript for this issue of Obligations assembled by the County's bond counsel?
 - Has the Compliance Calendar been updated to reflect the due dates and other pertinent information for this issue of Obligations?
- Record Retention
 - General Recordkeeping
 - Is the County maintaining copies of the following?
 - Federal tax or information returns
 - Audited financial statements
 - Trustee or paying agent statements regarding the bond financing
 - Records of investment of bond proceeds and earnings
 - Correspondence related to the bond financing
 - Reports of any IRS examinations of your entity or bond financings
 - Investment contracts
 - Credit enhancement transactions
 - Financial derivatives
 - Bidding of financial products
 - Expenditures and Assets
 - Is the County maintaining copies of the following?
 - Records documenting the allocation of proceeds and other available amounts to expenditures for Financed Property and bond issuance costs, including requisitions, draw schedules, draw requests, invoices, bills and cancelled checks
 - Contracts entered into for the construction, renovation or purchase of Financed Property

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- Records of expenditure reimbursements incurred prior to issuing the Obligations
 - Asset list or schedule of all Financed Property
 - Depreciation schedules for depreciable Financed Property
 - Records documenting all purchases and sales of Financed Property
- Private Business Use (related to Financed Property)
 - Is the County maintaining copies of the following?
 - Management and other service agreements
 - Research contracts
 - Naming rights contracts
 - Ownership documentation (e.g. deeds, mortgages)
 - Leases
 - Subleases
 - Leasehold improvement contracts
 - Joint venture arrangements
 - Limited liability corporation arrangements
 - Partnership arrangements
 - Has the County obtained Department Director Certificates for all of the Financed Property?
- Arbitrage—Does the County have documentary evidence that it has
 - Chosen and followed an accounting method with respect to the sale and investment proceeds of the issue of Obligations and the investment and expenditure of such proceeds?
 - Obtained computation of “yield” of the issue and established and followed procedures to track investment returns and arbitrage rebate and yield reduction payment liability?
 - Established procedures for allocation of proceeds and other available amounts to expenditures for Financed Property, including reimbursement of pre-issuance expenditures?
 - Monitored compliance with “temporary period” expectations for expenditure of proceeds, typically three years for new money Obligations, and provided for yield restriction or yield reduction payments if the expectations are not satisfied?
 - Ensured that investments acquired with proceeds are purchased at fair market value, including through the use of bidding procedures under regulatory safe harbors?
 - Avoided formal or informal creation of funds reasonably expected to be used to pay debt service on Obligations without determining in advance whether such funds must be invested at restricted yield?
 - Consulted with bond counsel and financial advisor before engaging in post-issuance credit enhancement transactions or hedging transactions?
 - Ensured compliance with applicable yield restrictions dependent upon later investments?
 - Monitored compliance with 6-month, 18-month, or 2-year spending exceptions to rebate requirement, if applicable?

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- Arranged for the timely computation of rebate and yield reduction payment liability (normally at five-year intervals) and, if payable, for the timely filing of Form 8038-T and payment of such liability?
- Reissuance—Does the County have documentary evidence that it has
 - Identified any post-issuance changes to terms of the Obligations which could be treated as a current refunding of “old” Obligations by “new” Obligations, which is often referred to as a “reissuance?”
 - Confirmed whether any “remedial action” in connection with a “change of use” must be treated as a “reissuance?”
- Remedial Action—Does the County have documentary evidence that it has monitored the use of the proceeds of this issue of Obligations and the use of the Financed Property and, if there is or will be Private Business Use or unqualified use, that the County has or will undertake remedial action under the applicable provisions of the Code and Treasury Regulations, including, without limitation, redemption or defeasance of the Obligations or the expenditure of any disposition proceeds on other qualifying projects?

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

ATTACHMENT B

DEFINITIONS OF PRIVATE BUSINESS USE AND RELATED TERMS

"Federal Government" means the government of the United States or any of its agencies or instrumentalities, including any entity with statutory authority to borrow from the United States.

"General Public Use" means use of Financed Property as a member of the general public. Use by a Nongovernmental Person in a Trade or Business is treated as General Public Use only if the property is intended to be available and in fact is reasonably available for use on the same basis by natural persons not engaged in a Trade or Business. Use under arrangements that convey priority rights or other preferential benefits is not use on the same basis as the general public.

"Governmental Person" means any Person that is a state or local governmental unit (or any instrumentality thereof).

"Nongovernmental Person" means any Person that is not a Governmental Person. For all purposes hereof, the Federal Government is a Nongovernmental Person.

"Person" means any natural person, firm, joint venture, association, partnership, business trust, corporation, limited liability company, corporation or partnership, or any other entity (including a federal, state or local governmental entity).

"Private Business Use" means a use of the Proceeds directly or indirectly in a Trade or Business carried on by a Nongovernmental Person other than General Public Use. For all purposes hereof, a Private Business Use of Financed Property is treated as a Private Business Use of the Proceeds that provided the Financed Property. Both actual and beneficial use by a Nongovernmental Person may be treated as Private Business Use under Code Section 141. In most cases, however, Private Business Use results from a Nongovernmental Person having special legal entitlements to use the Financed Property under an arrangement with the County. Examples of the types of special legal entitlements resulting in Private Business Use of Proceeds include ownership for federal tax purposes of Financed Property by a Nongovernmental Person and actual or beneficial use of Financed Property by a Nongovernmental Person pursuant to a lease, a Service Contract, an incentive payment contract or certain other arrangements such as a take-or-pay or other output-type contract. Any arrangement that is properly characterized as a lease for federal income tax purposes is treated as a lease for purposes of the Private Business Use analysis. An arrangement that is referred to as a management contract or a ServiceContract may nevertheless be treated as a lease, and in determining whether such a contract is properly characterized as a lease, it is necessary to consider all of the facts and circumstances, including (i) the degree of control over the property that is exercised by a Nongovernmental Person, and (ii) whether a Nongovernmental Person bears risk of loss of the Financed Property. Private Business Use of Financed Property that is not available for General Public Use may also be established on the basis of a special economic benefit to one or more Nongovernmental Persons even if such Nongovernmental Persons do

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not have a special legal entitlement to the use of the Financed Property. In determining whether special economic benefit gives rise to Private Business Use, it is necessary to consider all of the facts and circumstances, including one or more of the following factors: (i) whether the Financed Property is functionally related or physically proximate to property used in the Trade or Business of a Nongovernmental Person, (ii) whether only a small number of Nongovernmental Persons receive the economic benefit, and (iii) whether the cost of the Financed Property is treated as depreciable by the Nongovernmental Person.

"Revenue Procedure 97-13" means Revenue Procedure 97-13, as modified by Revenue Procedure 2001-39, copies of which are attached hereto as Annex 1.

"Service Contract" means a contract under which a Nongovernmental Person will provide services involving all, a portion or any function of Financed Property. For example, a Service Contract includes a contract for the provision of management services for all or any portion of the Financed Property. Contracts for services that are solely incidental to the primary governmental function or functions of the Financed Property (for example, contracts for janitorial, office equipment repair, billing, or similar services) are not included in this definition. Additional contracts not included in this definition are (i) a contract to provide for services by a Nongovernmental Person if the only compensation is the reimbursement of the Nongovernmental Person for actual and direct expenses paid by the Nongovernmental Person to unrelated parties, (ii) a contract to provide for the operations by a Nongovernmental Person of a facility or system of facilities that consists predominately of public utility property (within the meaning of Section 168(i)(10) of the Code), if the only compensation is the reimbursement of actual and direct expenses of the Nongovernmental Person and reasonable administrative overhead expenses of the Nongovernmental Person and (iii) a contract that satisfies the requirements of Revenue Procedure 97-13.

"Trade or Business" means any activity carried on by a Person, except for a natural person. "Trade or Business" for a natural person means any activity carried on by such natural person that constitutes a "trade or business" within the meaning of Code Section 162.

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FINANCIAL POLICIES**

ATTACHMENT C

**FORMS OF DEPARTMENT DIRECTOR CERTIFICATES
COUNTY OF ISLE OF WIGHT, VIRGINIA**

FORM 1 - ANNUAL TAX CERTIFICATION OF DEPARTMENT DIRECTOR

I am the [_____] of the Department of _____ (the “Department”) of the County of Isle of Wight (the “County”). I understand that the County finances the acquisition, construction and equipping of most of its land, building, equipment and vehicles, including those used and/or administered by the Department (the “Department Property”), with the proceeds of tax-exempt bonds.

I understand that the County has been advised that, in order for its tax-exempt bonds to maintain their status, the County must comply on a continuing basis with a number of provisions in the Internal Revenue Code. One such provision is the “private business use test,” which is designed to limit the transfer of the benefits of tax-exempt bond financing to nongovernmental persons. The private business use test restricts any use of tax-exempt bond-financed property by nongovernmental persons on a basis other than the basis on which the property may be used by the general public.

The County Board has adopted a Post-Issuance Compliance Policy requiring, among other things, that the director of each County Department certify annually regarding the extent and nature of any private business use of the property used and/or administered by the Department. The County Attorney, chief legal counsel, has employed bond counsel to advise the County’s Department of Finance and the County Attorney whether any such use presents a threat to the tax status of any of the County’s tax- exempt bonds.

Certain terms used in this certificate are defined in the attached Appendix A.

I hereby certify that, during the County’s fiscal year ended _____, 20 , and through the date of this certificate (the “Covered Period”):

1. No portion of the Department Property was titled to or owned by any nongovernmental person and there are no current plans to transfer the title to or ownership of any Department Property to any nongovernmental person. Yes___No___ If no, please describe and include any pertinent agreements or documents:_____.
2. No portion of the Department Property is or will be treated by any nongovernmental person as depreciable for federal income tax purposes. Yes___ No___ If no, please describe and include any pertinent agreements or documents:_____.
3. No portion of the Department Property is being used by a nongovernmental person pursuant to a lease, an incentive payment contract or a take-or-pay or other output-type contract. Yes___ No___ If no, please describe and include any pertinent agreements or documents:_____.

**COUNTY OF ISLE OF WIGHT, VIRGINIA
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4. No portion or function of any of the Department Property is being used pursuant to or is otherwise subject to a management contract. Yes___ No___ If no, please describe and include any pertinent agreements or documents:_____.
5. No portion of the Department Property is being used for research pursuant to an agreement by a nongovernmental person to sponsor such research. Yes___No___If no, please describe and include any pertinent agreements or documents:_____.
6. No nongovernmental person is using any of the Department Property or any product or output thereof (for example, treated water) or service provided thereby (for example, the use of a meeting room in a library or exercise equipment in a community center) other than pursuant to generally applicable and uniformly applied rates, fees and charges? Yes No If no, please describe and include any pertinent agreements or documents:_____.
7. There are no arrangements or agreements pursuant to which a nongovernmental person—
- a. Has priority or other preferential rights to the use or capacity of any Department Property;
 - b. Has the right to control or benefit from rates, fees or charges imposed by the County for the use of any Department Property; or
 - c. Has the right to a term of use of any Department Property, including all renewal options, for a period of more than 200 days.

Yes___No___If no, please describe and include any pertinent agreements or documents:_____.

Date:_____, ____

By:_____

Printed Name:_____

Title:_____

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

**ATTACHMENT C
FORM 1 - APPENDIX A**

The term “management contract” means a contract under which a nongovernmental person will provide services involving all, a portion or any function of the Department Property. For example, a management contract includes a contract for the provision of management services for all or any portion of the Department Property.

The term “nongovernmental person” means any person other than the County or other state or local governmental unit. The federal government and its agencies and instrumentalities are nongovernmental units.

The term “person” means any natural person, firm, joint venture, association, partnership, business trust, corporation, limited liability company, corporation or partnership, or any other entity (including a federal, state or local governmental entity).

Rates, fees and charges may be treated as “generally applicable and uniformly applied” even if different rates apply to different classes of users, such as volume purchasers, if the differences in the rates, fees and charges are customary and reasonable.

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

ATTACHMENT C

**FORMS OF DEPARTMENT DIRECTOR CERTIFICATES
COUNTY OF ISLE OF WIGHT, VIRGINIA**

FORM 2 - ANNUAL TAX CERTIFICATION OF DEPARTMENT DIRECTOR

[ISLE OF WIGHT PUBLIC SCHOOLS]

I am the Executive Director of Finance for Isle of Wight Public Schools. I understand that the County finances the acquisition, construction and equipping of most of its land, building, equipment and vehicles, including those used and/or administered by the Isle of Wight County School Board with the proceeds of tax-exempt bonds.

I understand that the County has been advised that, in order for its tax-exempt bonds to maintain their status, the County must comply on a continuing basis with a number of provisions in the Internal Revenue Code. One such provision is the “private business use test,” which is designed to limit the transfer of the benefits of tax-exempt bond financing to nongovernmental persons. The private business use test restricts any use of tax-exempt bond-financed property by nongovernmental persons on a basis other than the basis on which the property may be used by the general public.

The County Board has adopted a Post-Issuance Compliance Policy requiring, among other things that the Executive Director of Finance for Isle of Wight Public Schools certify annually regarding the extent and nature of any private business use of the property used and/or administered by the Isle of Wight County School Board. The County Attorney, chief legal counsel, pursuant to the County Charter has employed bond counsel to advise the County’s Department of Finance and the County Attorney whether any such use presents a threat to the tax status of any of the County’s tax-exempt bonds.

Certain terms used in this certificate are defined in the attached Appendix A.

I hereby certify that, during the County’s fiscal year ended_____, 20 , and through the date of this certificate (the “Covered Period”):

1. No portion of School Board Property was titled to or owned by any nongovernmental person and there are no current plans to transfer the title to or ownership of any School Board Property to any nongovernmental person. Yes___No___ If no, please describe and include any pertinent agreements or documents:_____.
2. No portion of School Board Property is or will be treated by any nongovernmental person as depreciable for federal income tax purposes. Yes___No___If no, please describe and include any pertinent agreements or documents:_____.

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

3. No portion of School Board Property is being used by a nongovernmental person pursuant to a lease, an incentive payment contract or a take-or-pay or other output-type contract. Yes___ No___ If no, please describe and include any pertinent agreements or documents:_____.
4. No portion or function of any of School Board Property is being used pursuant to or is otherwise subject to a management contract. Yes___ No___ If no, please describe and include any pertinent agreements or documents:_____.
5. No portion of School Board Property is being used for research pursuant to an agreement by a nongovernmental person to sponsor such research. Yes___ No___ If no, please describe and include any pertinent agreements or documents:_____.
6. No nongovernmental person is using any School Board Property or any product or output thereof (for example, treated water) or service provided thereby (for example, the use of a meeting room in a library or exercise equipment in a community center) other than pursuant to generally applicable and uniformly applied rates, fees and charges? Yes___ No___ If no, please describe and include any pertinent agreements or documents:_____.
7. There are no arrangements or agreements pursuant to which a nongovernmental person—
- a. Has priority or other preferential rights to the use or capacity of any School Board Property;
 - b. Has the right to control or benefit from rates, fees or charges imposed by the County for the use of any School Board Property; or
 - c. Has the right to a term of use of any School Board Property, including all renewal options, for a period of more than 200 days.

Yes___ No___ If no, please describe and include any pertinent agreements or documents:_____.

Date:_____, ____

By:_____

Printed Name:_____

Title:_____

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

**ATTACHMENT C
FORM 2 - APPENDIX A**

The term “management contract” means a contract under which a nongovernmental person will provide services involving all, a portion or any function of School Board Property. For example, a management contract includes a contract for the provision of management services for all or any portion of School Board Property.

The term “nongovernmental person” means any person other than the County or other state or local governmental unit. The federal government and its agencies and instrumentalities are nongovernmental units.

The term “person” means any natural person, firm, joint venture, association, partnership, business trust, corporation, limited liability company, corporation or partnership, or any other entity (including a federal, state or local governmental entity).

Rates, fees and charges may be treated as “generally applicable and uniformly applied” even if different rates apply to different classes of users, such as volume purchasers, if the differences in the rates, fees and charges are customary and reasonable.

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

ATTACHMENT D

CONTINUING DISCLOSURE CHECKLIST

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

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

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

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

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

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

UTILITY FUND FINANCIAL POLICIES

7.01 Independence

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

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

7.02 Unrestricted Cash and Long Term Investments Balance

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

7.03 Amortization

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

7.04 Debt Service Coverage Ratio

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

7.05 Asset Replacement and System Extension

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

FIXED ASSETS FINANCIAL POLICIES

8.01 Introduction & Purpose

The County's property control program is structured to serve several functions. It is a perpetual inventory system which provides County officials with information required to control the use and location of County property, determine replacement schedules, serves as a basis to determine property to be covered for insurance purposes, and provides information for the County's financial records. It is the responsibility of each department to ensure that all property and equipment under their control is properly accounted for in the County's Fixed Asset listing. The department director controlling the asset shall be responsible for securing personal property assigned to their department and may be held responsible for any lost or missing County assets.

8.02 Introduction & Purpose

a. Capitalizable Fixed Assets - Defined as any asset or group of assets acquired by the County that has a useful life in excess of two years and a fair market value or acquisition cost of at least \$5,000.00 when received. Examples include land, buildings, easements, vehicles, machinery, etc. Specific determinations shall be referred to the Budget and Finance Department.

b. Controllable Fixed Assets - Defined as any asset acquired by the County requiring tracking and security from theft with a useful life of less than two years and a fair market value or acquisition cost of less than \$5,000.00 when received. Examples include computers, cellular phones, radios, weapons, cameras, video equipment, and power tools. Specific determinations relating to the categorization of specific items shall be referred to the Budget and Finance Department.

8.03 Controllable Assets

Controllable assets are not subject to depreciation and are expensed in the fiscal period acquired.

Controllable assets are typically sensitive in nature and are easily converted to cash. These assets may be required to have an inventory control sticker and shall be listed in the County's controllable fixed asset listing. Controllable assets shall be secured in a manner dependent on its operational use and /or susceptibility to loss or theft. Specific determinations relating to the categorization of specific items shall be referred to the Budget and Finance Department.

8.04 Valuation

a. Valuation of Fixed Assets

Valuation of fixed assets will be at original cost, which includes list price, minus any cash discounts plus shipping and installation costs. (For example, list price of \$8,500 less 10% cash discount plus \$50 shipping and installation = \$7,700 fixed asset value.) Valuation of a donated asset shall be the fair market value of the asset at the date of acquisition.

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FIXED ASSETS FINANCIAL POLICIES

b. Valuation of Group Assets

Group assets are those assets which individually are less than the capitalizable threshold but collectively value above said threshold. The following two criteria shall be used in making such a determination:

1. The expected economic useful service life of the entire group of assets and;
2. The materiality of the total purchase price or acquisition cost of the group of assets involved.

Valuation of group assets will be made on a case-by-case basis at the discretion of the Finance Director upon approval by the County Administrator.

8.05 Depreciation

Depreciation Fixed Assets can be depreciable or non-depreciable. Land is not subject to depreciation. The straight-line depreciation method shall be used on all depreciable fixed assets according to generally accepted accounting principles. A composite life table developed by American Appraisal Associates shall be used as the basis in the determination of an asset's useful life. The useful life of a particular asset may be adjusted based on the County's experience as deemed appropriate.

AMERICAN APPRAISAL COMPOSITE ASSET LIFE TABLE			
ASSET CLASSIFICATION	ASSET LIFE (YEARS)	ASSET CLASSIFICATION	ASSET LIFE (YEARS)
Athletic Equipment	10	Grounds/Agricultural Equipment	15
Appliances/Food Service Equipment	15	Lab/Science/Engineering Equipment	10
Audio Visual Equipment	10	Land	N/A
Books Multi Media Materials	5	Land Improvements	20
Business Machines	10	Law Enforcement Equipment	10
Communications Equipment	10	Licensed Vehicles - General	8
Computer Software	5	Licensed Vehicles - Law Enforcement	5
Contractors/Construction Equipment	10	Machinery and Tools	15
Computer Equipment	5	Musical Instruments	10
Computers	5	Outdoor Recreation Equipment	20
Monitors	5	Stage and Auditorium	20
Printers	5	Buildings	50
Fine Arts and Antiques	N/A	Portable Classrooms	25
Fire Department Equipment	12	Custodial Equipment	15
Furniture and Accessories	20	Copiers	5

8.06 Recording of the Fixed Assets

All asset records shall be kept current. Fixed assets shall be entered into the fixed asset accounting system on a monthly basis. The acquiring department shall complete a Fixed Asset Addition Form for all capitalizable and controllable assets acquired and, where appropriate, submit said form with the request for payment to the Budget and Finance Department for processing. The Budget and Finance Department shall process all Fixed Asset Addition Forms in a timely manner.

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FIXED ASSETS FINANCIAL POLICIES

Budget and Finance shall review all charges to property line items (equipment, vehicle, etc.) subsequent to each payable cycle and note any expenditures that meet the fixed asset classification definitions above. This information shall be reconciled to the Fixed Asset Addition Forms submitted by Departments. Asset information will be entered to the fixed asset system monthly.

Each capitalizable and controllable asset (where appropriate) will be assigned a fixed asset number. These numbers shall have corresponding tags and shall be affixed to the assets. The Budget and Finance Department shall be responsible for issuing asset tag numbers and ensuring said tags are initially affixed to the acquired property where applicable.

Departments shall be responsible for monitoring the department's property listing as provided by the Department of Budget and Finance quarterly for accuracy and completeness and for ensuring asset tag numbers are attached to equipment where required. It is the department's responsibility to ensure that fixed asset records remain current and accurate.

8.07 Placement Locations for Fixed Assets

To assist in locating property tags affixed to assets, tags shall be affixed in identical locations on similar items. Tags shall be placed on the front main body of the asset and should be clearly visible where possible and in a location that is not subject to disturbance or dislocation.

8.08 Disposing of Fixed Assets

When a fixed asset is no longer of use to a department or becomes obsolete requiring disposal, a Fixed Asset Disposal Form shall be completed and forwarded to the Budget and Finance Department for asset transfer to another department or surplus processing.

8.09 Audit of Fixed Assets

The inventory of fixed assets shall be subject to audit internally by the Budget and Finance Department and externally by independent auditors hired for the annual fiscal yearend audit.

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

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

COUNTY OF ISLE OF WIGHT, VIRGINIA FINANCIAL POLICIES

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

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

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

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

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

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

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

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

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

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

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

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

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

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

COUNTY OF ISLE OF WIGHT, VIRGINIA FINANCIAL POLICIES

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

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

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

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

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

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

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

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

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

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

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

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



GLOSSARY OF TERMS



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GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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).

GLOSSARY OF TERMS

Fund Balance - The accumulation of excess revenues over expenditures.

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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



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ISLE OF WIGHT COUNTY, VIRGINIA

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