



Local Roots, Global Reach

ISLE OF WIGHT COUNTY, VIRGINIA

ADOPTED BUDGET

FOR PERIOD
ENDING
June 30, 2024





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ISLE OF WIGHT
COUNTY, VIRGINIA

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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, 2022

Christopher P. Morill

Executive Director

HOW TO READ THE BUDGET DOCUMENT

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

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

II. County Organization and Information-includes County officials, mission and community profile, county mission and strategic priorities, and organization chart.

- ◆ Board of Supervisors
- ◆ Board of Supervisors Mission and Strategic Priorities
- ◆ County Organization Chart

III. Budget Document Overview- includes general and high-level information to address:

- ◆ 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
- ◆ Personnel Summary by Fund
- ◆ All Funds Revenues and Expenditures Summary
- ◆ Revenue Analysis
- ◆ General Fund Revenue Summary
- ◆ General Fund Expenditure Summary
- ◆ Fund Specific Revenue and Appropriation Details

V. Appendices of Supporting Budget Documents-includes important statistics, details, and definitions supporting the Operating and Capital Budget.

- ◆ Capital Improvements Plan (CIP)
- ◆ Budget Adoption Ordinance
- ◆ Fee Schedule
- ◆ Financial Policies
- ◆ Glossary of Terms

Isle of Wight County, VA
FY 2023-24 Operating & Capital Budget

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COUNTY ADMINISTRATOR'S MESSAGE



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ISLE OF WIGHT COUNTY, VIRGINIA

The Honorable Board of Supervisors
Isle of Wight County, Virginia

Honorable Members of the Board:

I am pleased to submit the FY 2023-24 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 2023-24 budget is notable for the fact that for the first time in **16 years**, there will be a **proposed reduction** in the real estate tax rate from **\$.85 to \$.71**. The personal property tax rate has been returned from \$3.90 to \$4.50. One penny of real estate tax is expected to generate **\$635,300** based on final information from the reassessment company.

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 **\$95,536,114**. The largest source of these funds is from General Property taxes (\$71.3 million) or 74.6% of the budget. The largest uses of County funds are for Education (\$30.5 million, 32%), Public Safety (\$16.3 million, 17.1%), and Debt Service (\$12.1 million, 12.7%). 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 declined slightly in 2022 (-3% from the previous year) but at a slower rate. There were 302 housing starts in 2022 compared to 312 in 2021. In 2022, 84% of all housing starts occurred in the northern end of the county, 56% in the Newport District and 27% in the Town of

Smithfield. Commercial development and construction were basically non-existent in FY23 and represented only 1% of the total new construction assessments. A 30.3% change in assessments is forecast for FY 24 with total value of \$6,483,219,500 and revenue of \$45,312,592 based on the proposed tax rate of \$.71 and a collection rate of 98%.

Personal Property – Motor Vehicles – The value of used motor vehicles declined by 9% in 2022 relative to 2021 according to J.D. Power. In response to the decrease in values, the Board of Supervisors voted to return the personal property tax rate to its previous rate of \$4.50. The Car Tax Relief percentage increased from 35% to 37%. A 4% growth is forecast for FY 24 with revenue of \$14,100,000.

Machinery & Tools Tax – The Machinery and Tools category has experienced volatility during the past three years. An increase in the M&T tax rate from \$1.75 to \$1.95 is expected to generate total revenue of \$5,929,000.

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 36% of all retail sales for Isle of Wight County. An increase of 6% is forecast for the current fiscal year compared to last year. The upcoming year's revenue forecast of 3% growth will generate \$4,300,000 which is an increase of 7.5% over the FY23 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 3.7% in the next fiscal year which will result in revenue of \$1,350,000.

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 saw a decline to \$852,700 in FY22. I am projecting \$700,000 for FY24 which is a decrease of \$150,000 over last year's budgeted amount.

Building Permits – Building permit fee revenue reflects the decrease in housing starts throughout the County. \$591,000 was received in FY22 and we expect to collect more than \$400,000 in FY23. I am estimating \$400,000 in FY24 which is a decrease of \$150,000 over last year.

Utilities Fund – Due to a 5.7% increase in the price of water from the Western Tidewater Water Authority, a 59-cent increase in the price/1000 gallons of water is proposed. This will result in a monthly increase of \$2.95 or 3.9% for the typical customer who uses 5000 gals/month.

Expenditure Highlights

Public Schools – An increase of \$3,114,314 is proposed in local operating funds for the Isle of Wight County Public Schools. A restoration of the local capital maintenance appropriation in the amount of \$250,000 is also proposed. \$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 7 new vehicles and purchasing 3 additional vehicles. A part-time kennel assistant in the Animal Control department is proposed to be upgraded to a full-time Shelter Manager.

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. A revised program was approved in FY23 which provides all volunteer responders regardless of where they live or the value of their vehicle with a payment based on years of service. The annual payment ranges from \$100 to \$500. The total cost of this program is \$115,000.

Public Works – The bulk of the increase in Public Works is a result of a \$2 increase in tipping fees by SPSA and an estimated increase of 1000 tons of solid waste.

Debt Service – Older debt service payments reached their peak in FY20 and have continued 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 FY24 will be \$12.1 million. \$7.4 million of the payments will be for principal.

Personnel

Isle of Wight County competes for employees across the Hampton Roads region. We completed a new compensation study in FY23 which brought our salary ranges more in line with our neighboring localities. To maintain our competitiveness, I have included a 4% general wage increase plus an annualized payment of \$1,000 for all full-time employees. The effective increase will range from 7.5% for our lower paid employees to 4.5% for higher paid employees. Part-time employees will receive a pro-rated amount.

The County's contribution for Deferred Compensation has not increased in over 19 years. A \$15/month increase is proposed which will bring the total to \$50/month that is offered to employees on a matching basis. We currently have 195 employees that participate in deferred compensation. The increase will cost approximately \$35,000.

A vision/dental plan is proposed for employees that already have Health Insurance such as those with TRICARE. We estimate 10 employees will be eligible with a County cost of \$11,746. The employees will pay 19% of the total cost. Employees

who decline our insurance represent a significant cost savings for the County but those plans often do not have adequate vision and dental coverage. We anticipate that this benefit will make us more competitive in attracting qualified employees.

The County Health Plan experienced another good year with a 1.6% increase in rates. 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.

New Positions

Nine new full-time positions are proposed in the FY24 budget, (Sheriff's department, Emergency Services, Parks and Recreation, and Public Works. One new part-time position is proposed in the Commonwealth Attorney's office and two current part-time positions are proposed to be converted to full-time positions, (Animal Control and Voter Registrar)

Fleet Upgrades

In addition to new vehicles for the Sheriff's department, a total of 5 other vehicles are proposed to replace aging or high mileage vehicles in the following departments: Public Works, Parks and Recreation, and Emergency Services

Capital Budget

Consistent with the Board's adoption of the FY24-33 Capital Improvements Program, a Capital Budget of \$7 million is included to move various capital projects forward. Significant capital expenditures include Parks & Recreation (Tyler's Beach) \$750,000, Water line and Water tank projects (\$3.1 million), Capital Reserve \$500,000 and various Transportation projects (\$2.2 million)

The Capital Budget is fully funded with existing bonds, General Fund transfer, 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

AMENDMENTS TO PROPOSED BUDGET

Revenue Changes

		<u>Changes</u>	<u>RE Revenue</u>	<u>Budget</u>
Proposed March 31, 2023	\$		45,048,770	94,019,596
Change for increase in budget		<u>59,967</u>		
			59,967	59,967
Proposed April 6, 2023			45,108,737	94,079,563
Recalculation of Recovered Cost		(779)		
SRO Grant (net)		(322,917)		
<i>(reduces tax need not total budget)</i>				
Change for increase in budget		<u>63,551</u>		
			260,145	63,551
Proposed April 27, 2023			44,848,592	94,143,114
Items for consideration:				
New Estimate at .73		1,393,000		
Change for increase in budget		<u>1,393,000</u>		
			1,393,000	1,393,000
Projected Final Budget	\$		46,241,592	<u>95,536,114</u>
May 11, 2023				

AMENDMENTS TO PROPOSED BUDGET

Expenditure Changes

		<u>Changes</u>	<u>Budget</u>
Proposed March 31, 2023	\$		94,019,596
Estimation corrections (Transfers)		39,967	
Software		<u>20,000</u>	
Increase in budget			<u>59,967</u>
Proposed April 6, 2023			94,079,563
Sheriff Phone upgrade		10,000	
PW Convenience Center Phone lines		7,200	
Phone correction		360	
Position Reclass Correction		<u>45,991</u>	
Increase in budget			<u>63,551</u>
Proposed April 27, 2023			94,143,114
Items for consideration:			
Schools - 10 TA positions		322,500	
Sheriff: 1 Investigator, 2 Deputies		422,000	
Carrollton VFD increase		10,500	
Capital Project Fund Transfer		438,000	
Elderly Taxation estimate		200,000	
Increase in budget			<u>1,393,000</u>
Projected Final Budget	\$		<u><u>95,536,114</u></u>
May 11, 2023			

FY 2023-24 General Fund Budget Summary

	FY 2022-23	FY 2023-24	Difference	% Change	Significant Items
Board of Supervisors	\$ 345,718	\$ 372,373	\$ 26,655	7.71%	software & professional services
County Administration	490,509	531,119	40,610	8.28%	
County Attorney	674,903	496,743	(178,160)	-26.40%	decrease in legal fees
Human Resources	378,407	524,396	145,989	38.58%	new position from last year, prof services & advertising
Commissioner of the Revenue	799,137	866,088	66,951	8.38%	
Assessment	119,800	178,500	58,700	49.00%	1st year of assessment
Treasurer	917,299	1,116,702	199,403	21.74%	new position from last year & postage
Finance	826,149	895,930	69,781	8.45%	
Purchasing	164,303	177,831	13,528	8.23%	
Electoral Board/Registrar	361,218	474,268	113,050	31.30%	more elections this year
Court Programs	353,477	362,781	9,304	2.63%	
Clerk of the Circuit Court	630,317	735,867	105,550	16.75%	
Commonwealth's Attorney	843,540	960,794	117,254	13.90%	
Sheriff	5,857,758	7,402,574	1,544,816	26.37%	new positions from last year, comp study & cap outlay
Emergency Services	526,885	590,124	63,239	12.00%	
Career Fire and Rescue Response	3,612,472	4,275,917	663,445	18.37%	overtime & medical supplies
Volunteer Fire & Rescue Response	1,567,352	1,707,295	139,943	8.93%	
Western Tidewater Regional Jail	1,293,333	1,259,298	(34,035)	-2.63%	percentage of inmates reduction
Inspections	749,583	829,428	79,845	10.65%	
Animal Control	629,548	684,576	55,028	8.74%	
Public Works - Administration	320,744	337,251	16,507	5.15%	
Public Works - Inspections	85,963	97,080	11,117	12.93%	
Public Works - Solid Waste	2,965,138	3,341,499	376,361	12.69%	SPSA inc, new position from last year and landfill post-closure
Public Works - Bldg. & Grounds	1,525,335	1,657,924	132,589	8.69%	
Public Works - Transportation	356,038	473,978	117,940	33.13%	new position from last year
Parks & Recreation - Admin	265,899	278,936	13,037	4.90%	
Parks & Recreation - Programs	720,557	904,208	183,651	25.49%	new position from last year and inc in programs for seniors
Parks & Recreation - Grounds	958,002	1,024,534	66,532	6.94%	
Blackwater Regional Library	962,508	1,046,756	84,248	8.75%	
Community Development	854,603	1,082,509	227,906	26.67%	new position from last year & software
Economic Development	1,059,589	808,393	(251,196)	-23.71%	decrease in econ dev incentives
Tourism	587,786	649,509	61,723	10.50%	inc in marketing
Markets	84,690	79,000	(5,690)	-6.72%	
Communications	79,351	140,639	61,288	77.24%	new position from last year
Cooperative Extension	75,515	78,934	3,419	4.53%	
Non-Departmental	6,326,766	5,340,340	(986,426)	-15.59%	comp plan was distributed throughout departments
Schools	27,094,755	30,459,069	3,364,314	12.42%	
Transfer to Other Funds	7,491,946	8,232,903	740,957	9.89%	911 fund, CSA fund, Social Services
Debt Service	12,772,154	12,158,396	(613,758)	-4.81%	
Governmental Organizations	2,111,151	2,127,443	16,292	0.77%	
Non-Profit Organizations	364,140	374,209	10,069	2.77%	
Contingency	774,821	400,000	(374,821)	-48.38%	
Total	\$ 88,979,159	\$ 95,536,114	\$ 6,556,955	7.37%	

School Increases:

Salaries - 5%	\$ 1,105,000
Transportation	411,000
Capital Maintenance	250,000
Human Resources software	108,000
Technology	209,000
O & M	35,000
CTE	75,000
Instructional	1,171,314
Total	\$ 3,364,314



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COUNTY ORGANIZATION AND INFORMATION



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FY 2023-24 BOARD OF SUPERVISORS

DISTRICT 2

CHAIRMAN



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

DISTRICT 5



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

DISTRICT 4

VICE-CHAIRMAN

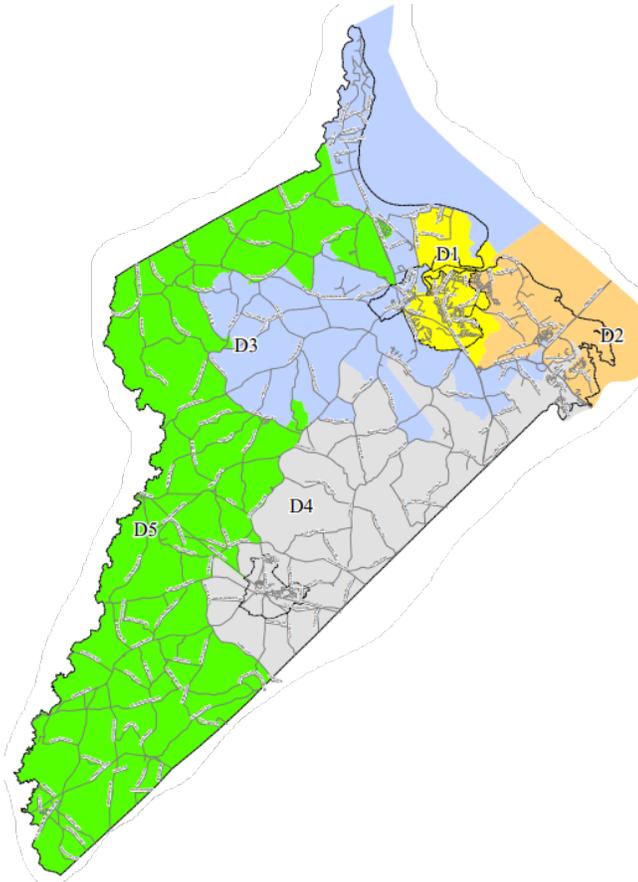


Joel C. Acree
Windsor District
End of Term: 12-31-2023
jacree@isleofwightus.net

DISTRICT 3



Rudolph Jefferson
Hardy District
End of Term: 12-31-2025
rudolph.jefferson@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
Dahlis Atkins, Interim 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

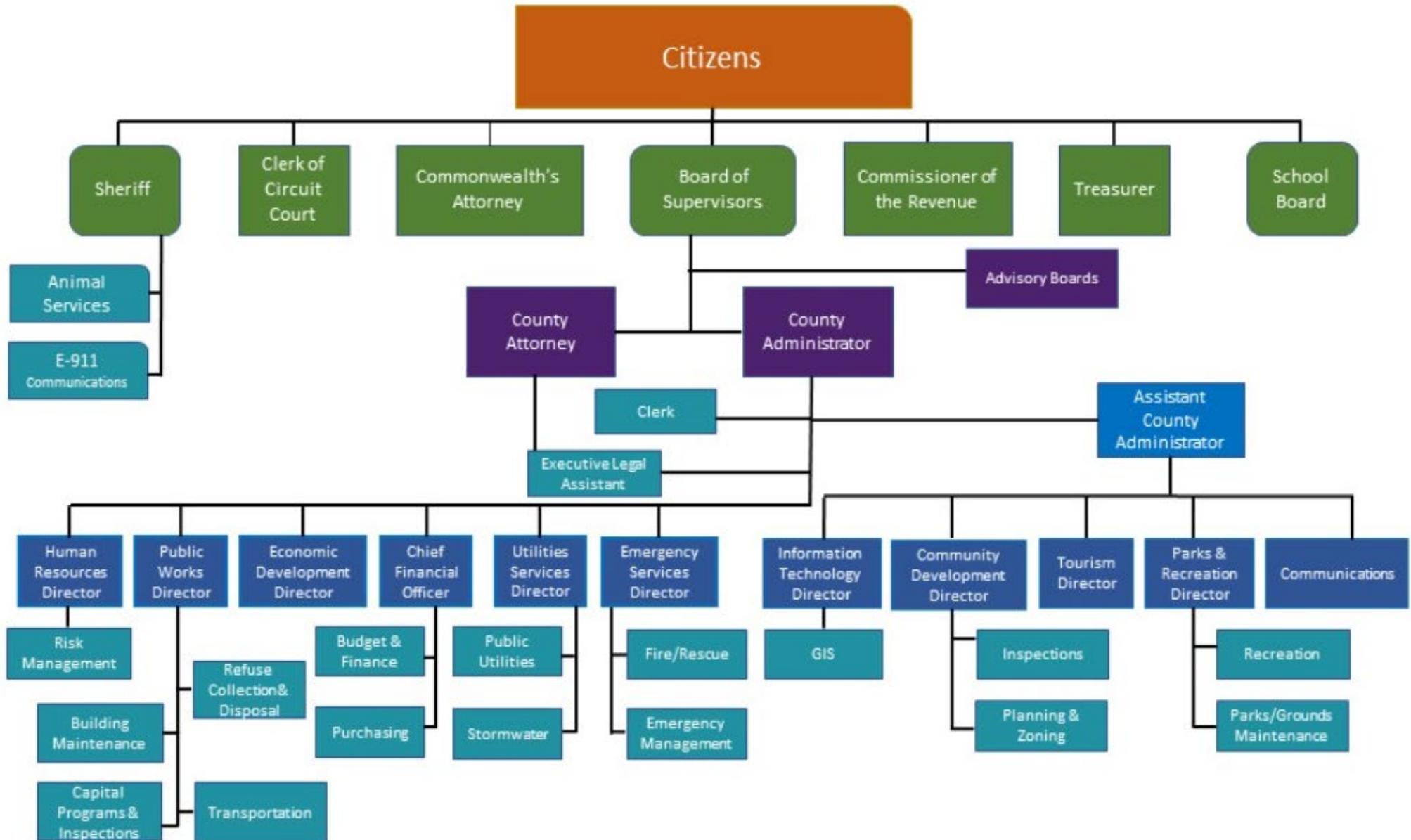
E911 Advisory Board

Planning Board

Fair Committee



FY 2023-24 COUNTY ORGANIZATION CHART





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COUNTY, VIRGINIA

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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: FUNDING THE FUTURE

- 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.





Local Roots, Global Reach

ISLE OF WIGHT
COUNTY, VIRGINIA

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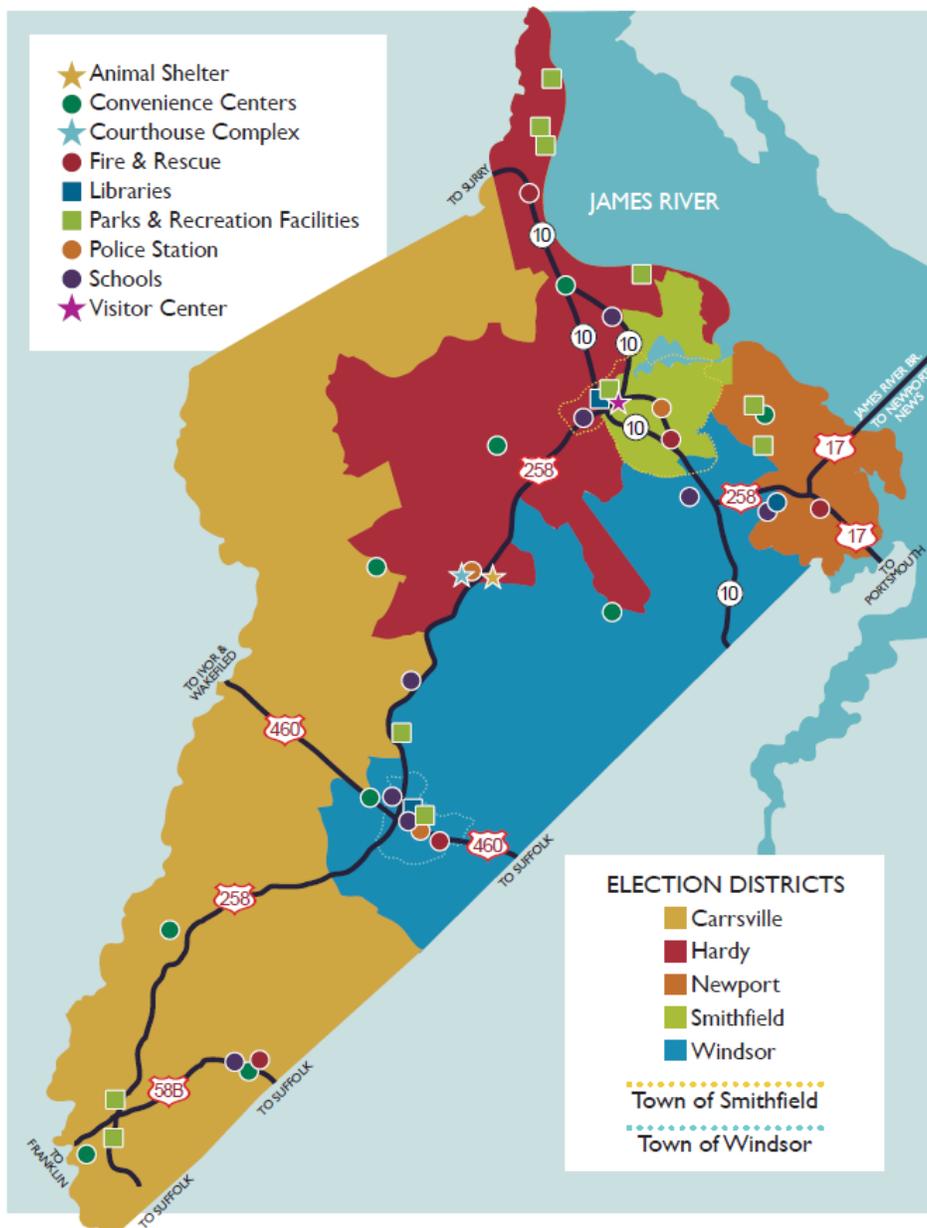
COMMUNITY PROFILE

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.

County Profile



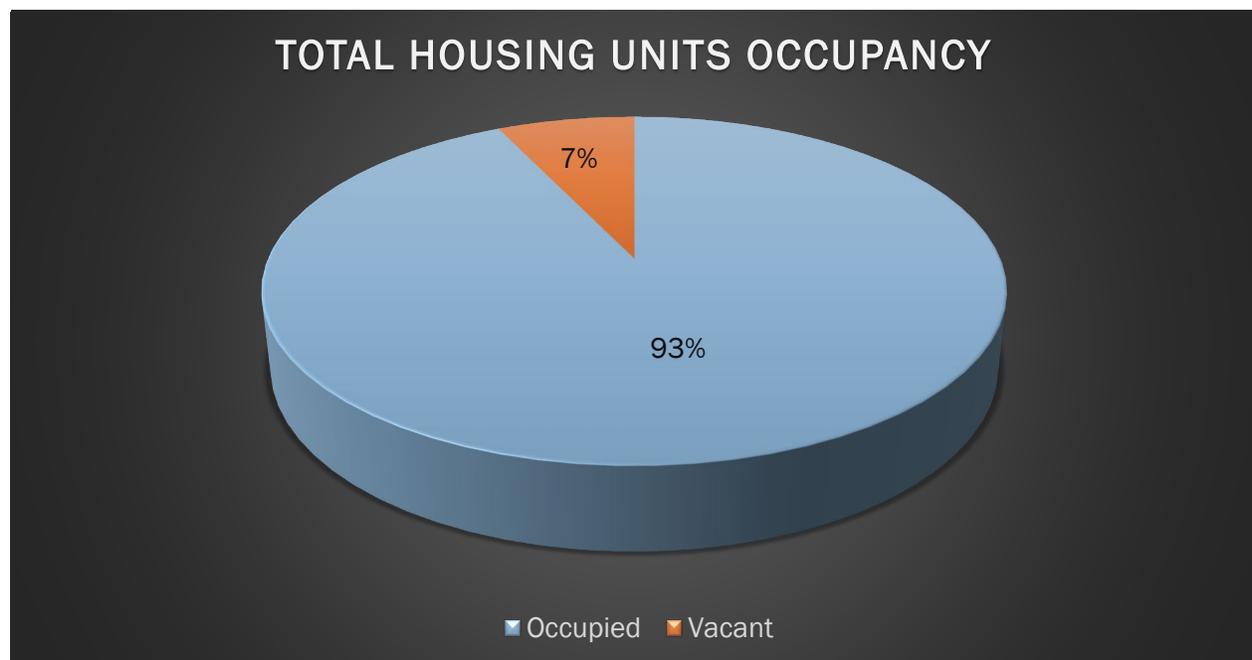
STATISTICAL INFORMATION

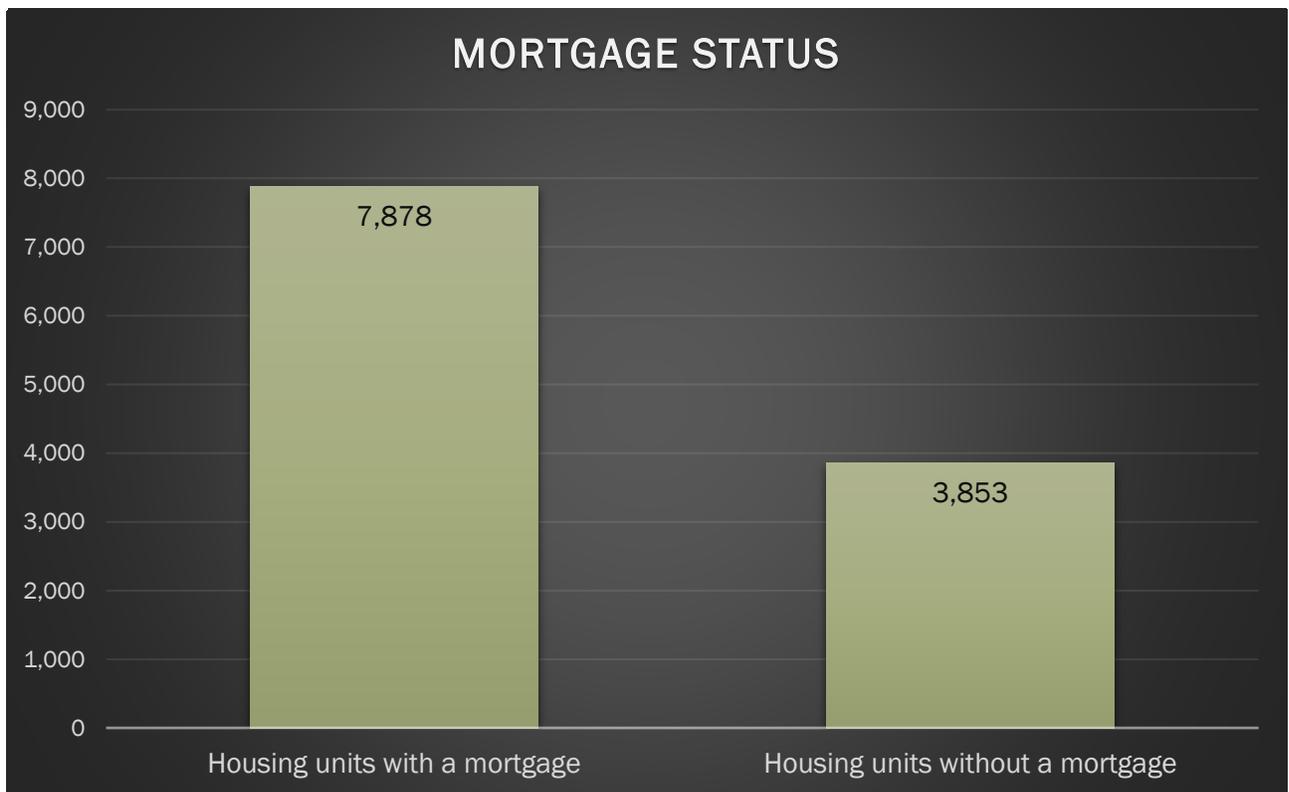
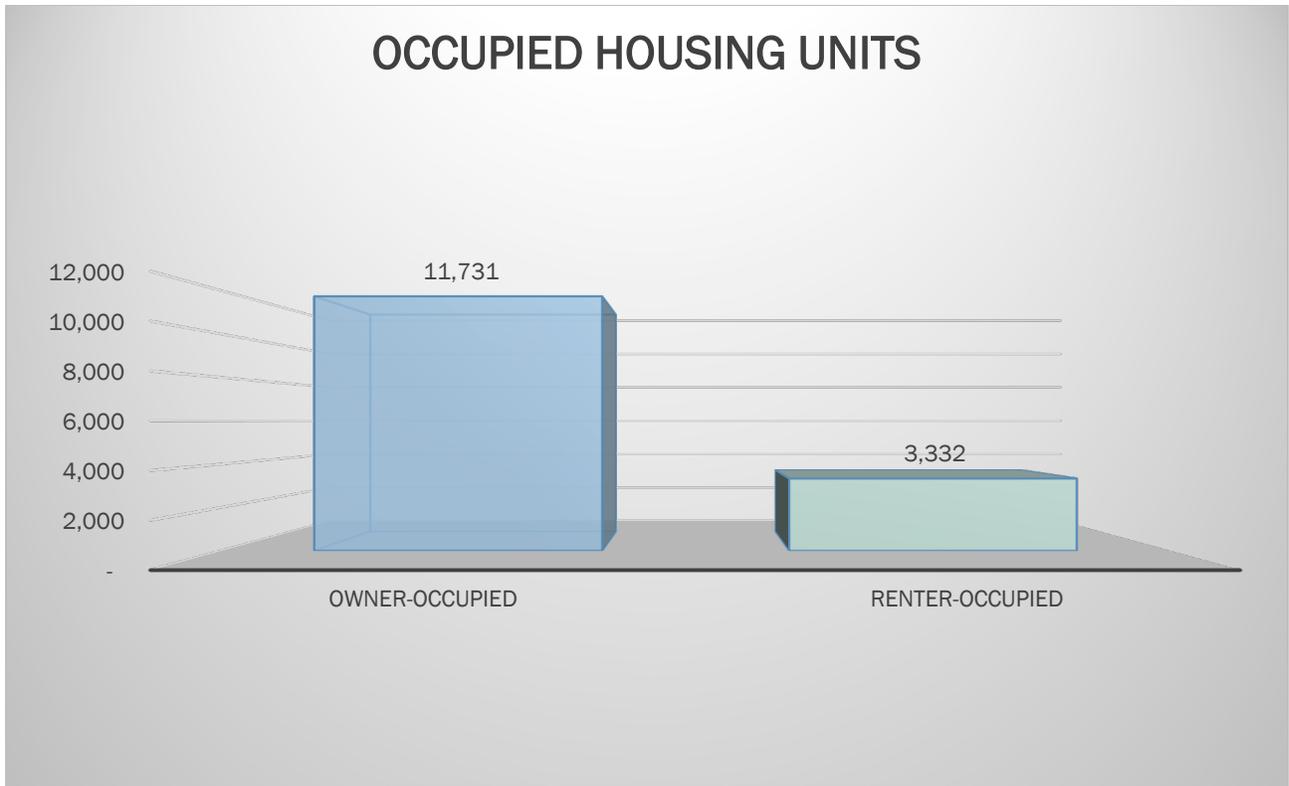
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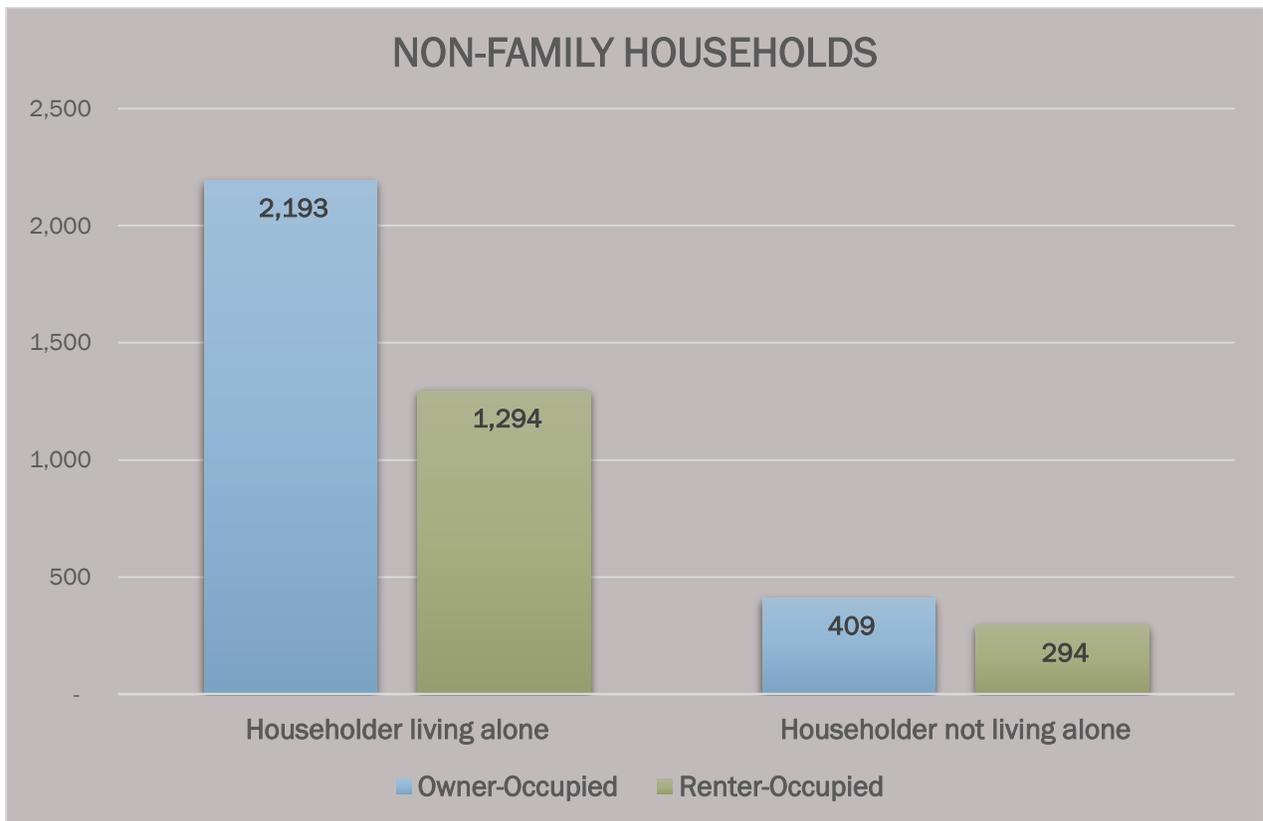
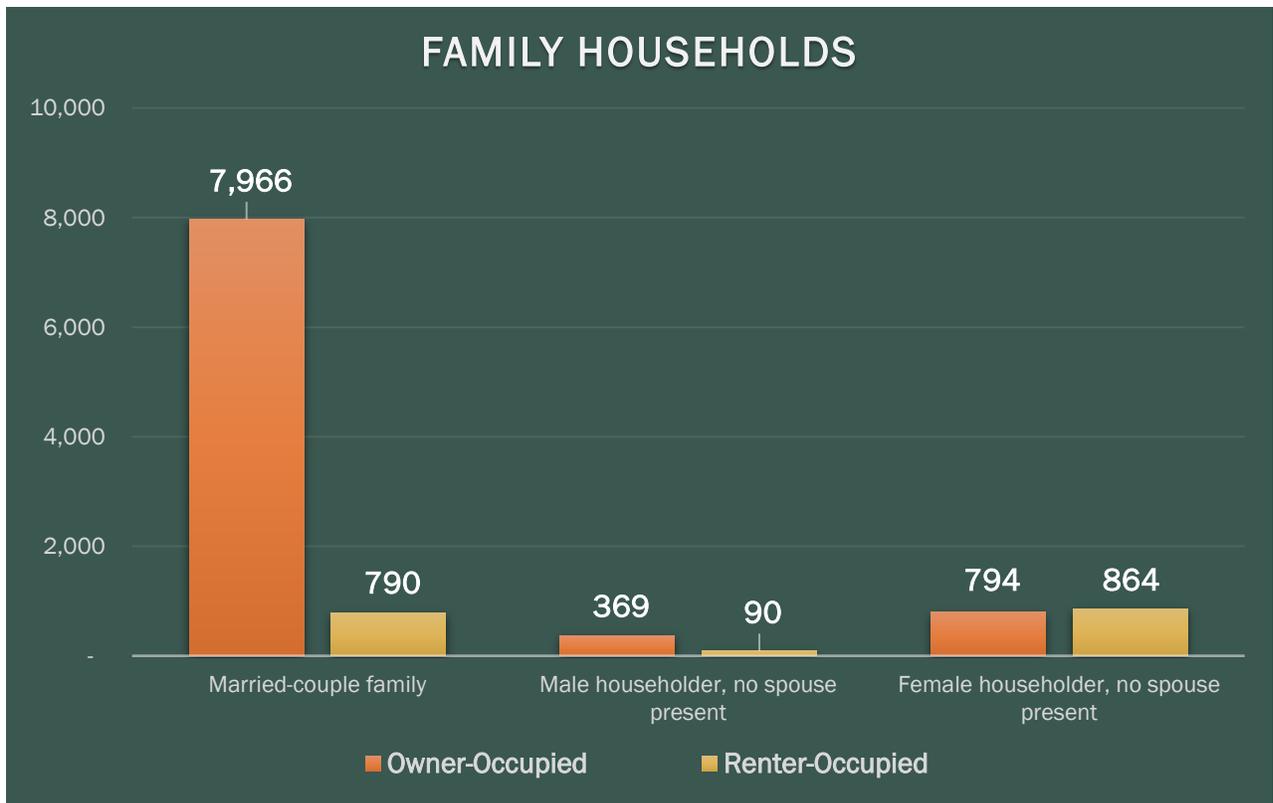
Land Use Designation	In DSD's*	%	Outside DSD's*	%
Environmental Conservation	8,908.31	37.43%	71,506.03	39.42%
Rural Agricultural Conservation	634.93	2.67%	96,955.96	53.45%
Conservation Development	458.68	1.93%	-	0.00%
Suburban Estate	3,239.94	13.61%	-	0.00%
Suburban Residential	2,449.59	10.29%	-	0.00%
Urban Residential	754.44	3.17%	-	0.00%
Mixed-Use	2,019.64	8.49%	-	0.00%
Business & Employment	745.80	3.13%	-	0.00%
Planned Industrial	3,348.17	14.07%	-	0.00%
Civic	141.63	0.60%	458.28	0.25%
Road Right of Way	699.39	2.94%	2,649.39	1.46%
Railroad Right of Way	140.28	0.59%	156.12	0.09%
Village Center	258.21	1.08%	649.55	0.36%
Town	-	0.00%	9,020.08	4.97%
Total	23,799.01	100.00%	181,395.41	100.00%

*Development Service Districts

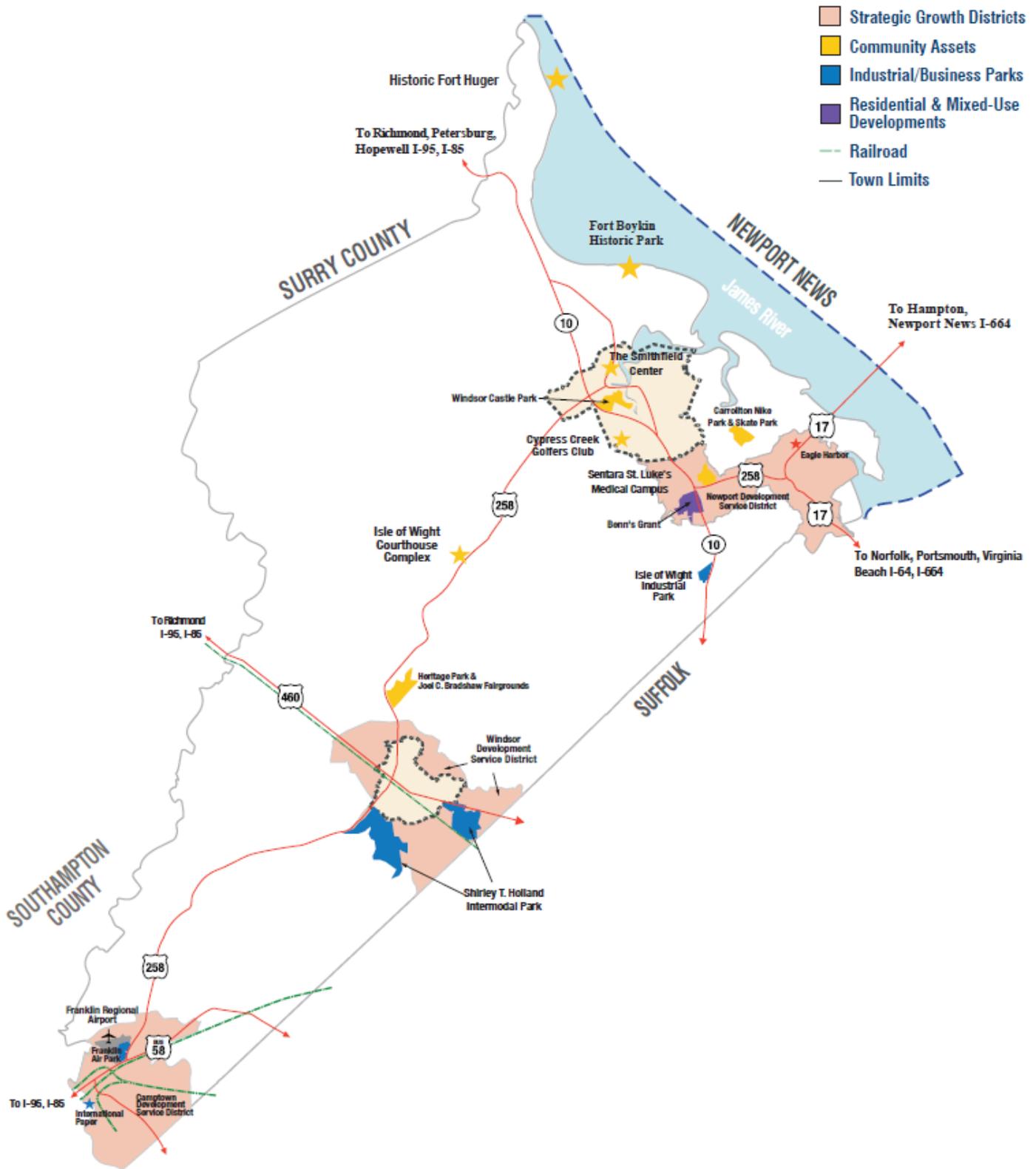
County Housing







Facilities & Infrastructure



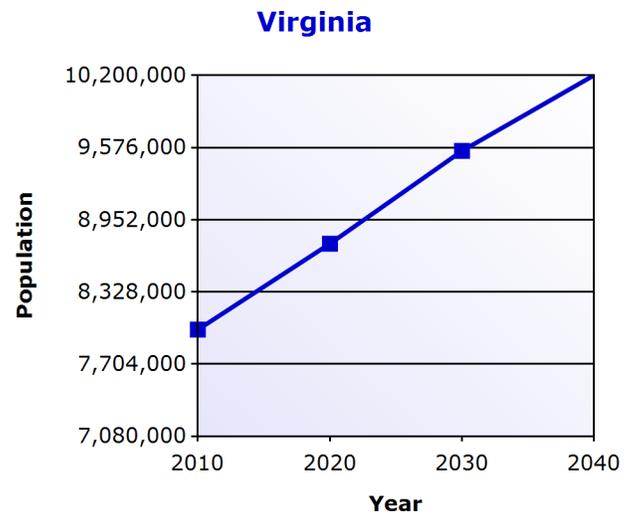
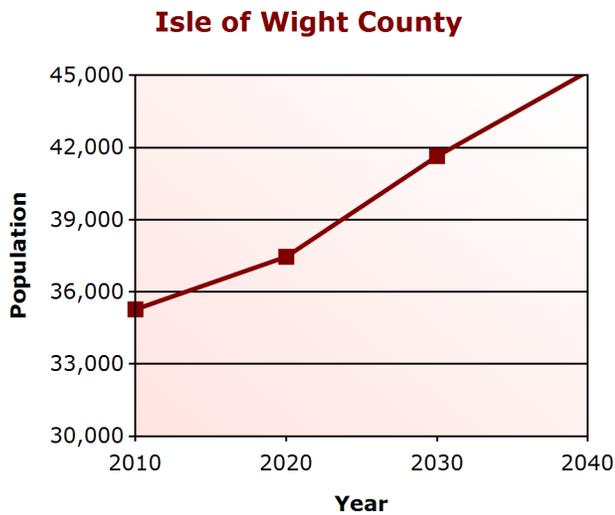
Demographic Profile

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

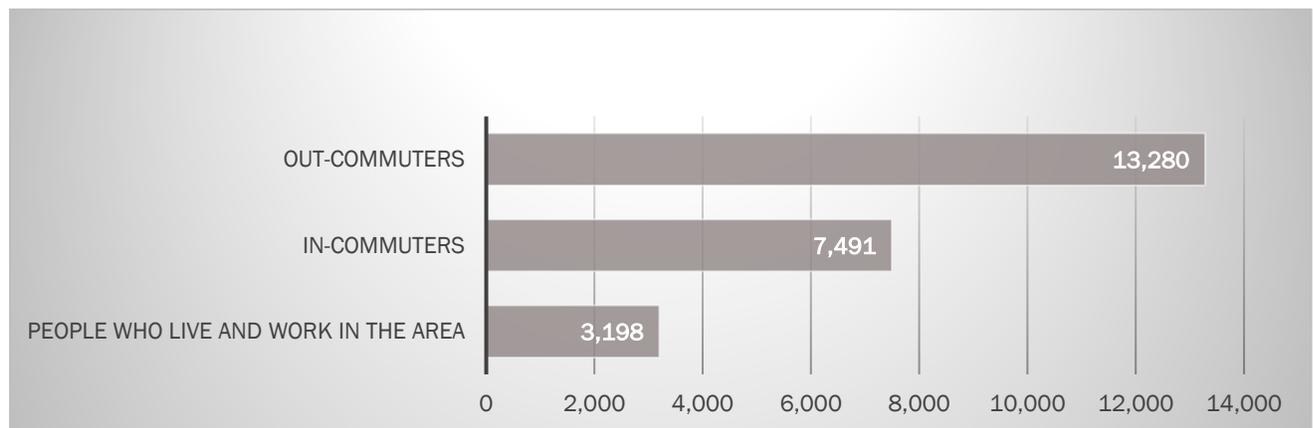
	Isle of Wight County	Virginia	United States
Under 5 years	1,849	509,625	20,201,362
5 to 9 years	2,191	511,849	20,348,657
10 to 14 years	2,404	511,246	20,677,194
15 to 19 years	2,389	550,965	22,040,343
20 to 24 years	1,611	572,091	21,585,999
25 to 29 years	1,623	564,342	21,101,849
30 to 34 years	1,684	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%

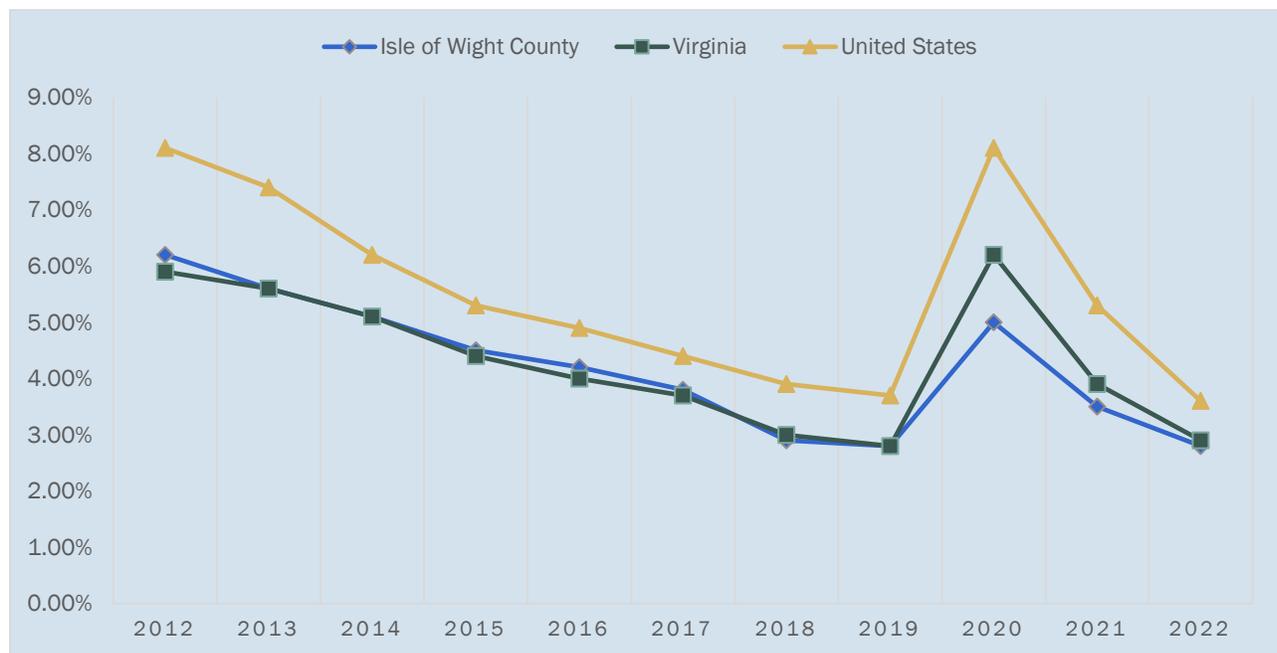
Commuting Patterns



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
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%
2022	2.80%	2.90%	3.60%

STATISTICAL INFORMATION

Continued

Principle Employers

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

Employment by Industry

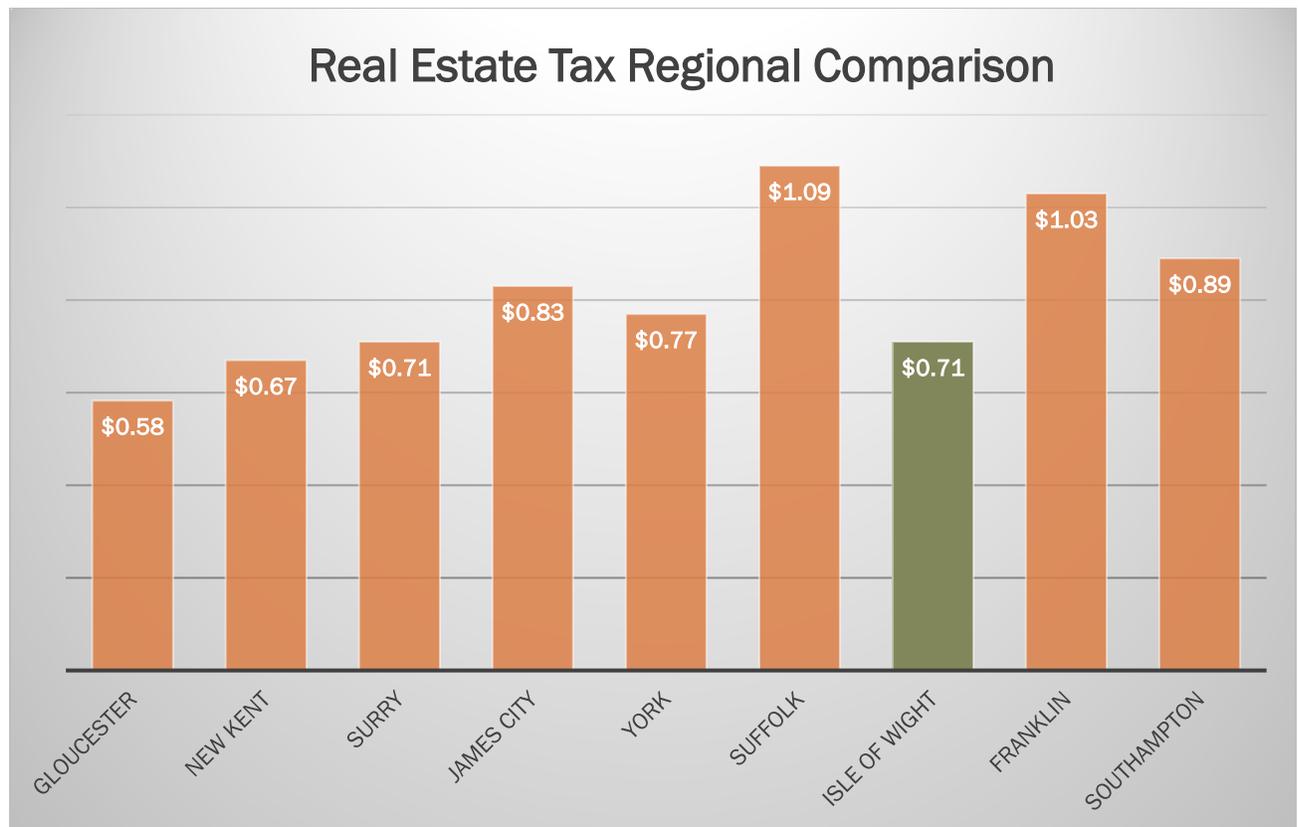
	Employees	%
Agriculture, Forestry, Fishing & Hunting	245	2.36%
Construction	497	4.79%
Manufacturing	2,722	26.21%
Wholesale Trade	216	2.08%
Retail Trade	1,005	9.68%
Transportation and Warehousing	424	4.08%
Information	44	0.42%
Finance & Insurance	157	1.51%
Real Estate and Rental and Leasing	82	0.79%
Professional, Scientific and Technical Services	312	3.22%
Management of Companies and Enterprises	412	3.97%
Admin and Support and Waste Management	511	4.00%
Health Care and Social Assistance	709	6.83%
Arts, Entertainment and Recreation	154	1.48%
Accommodation & Food Services	1,077	10.37%
Other Services (except Public Administration)	337	3.11%
Federal Government	88	0.85%
State Government	74	0.71%
Local Government	1,379	13.28%
Unclassified	67	0.65%

STATISTICAL INFORMATION

Continued

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%

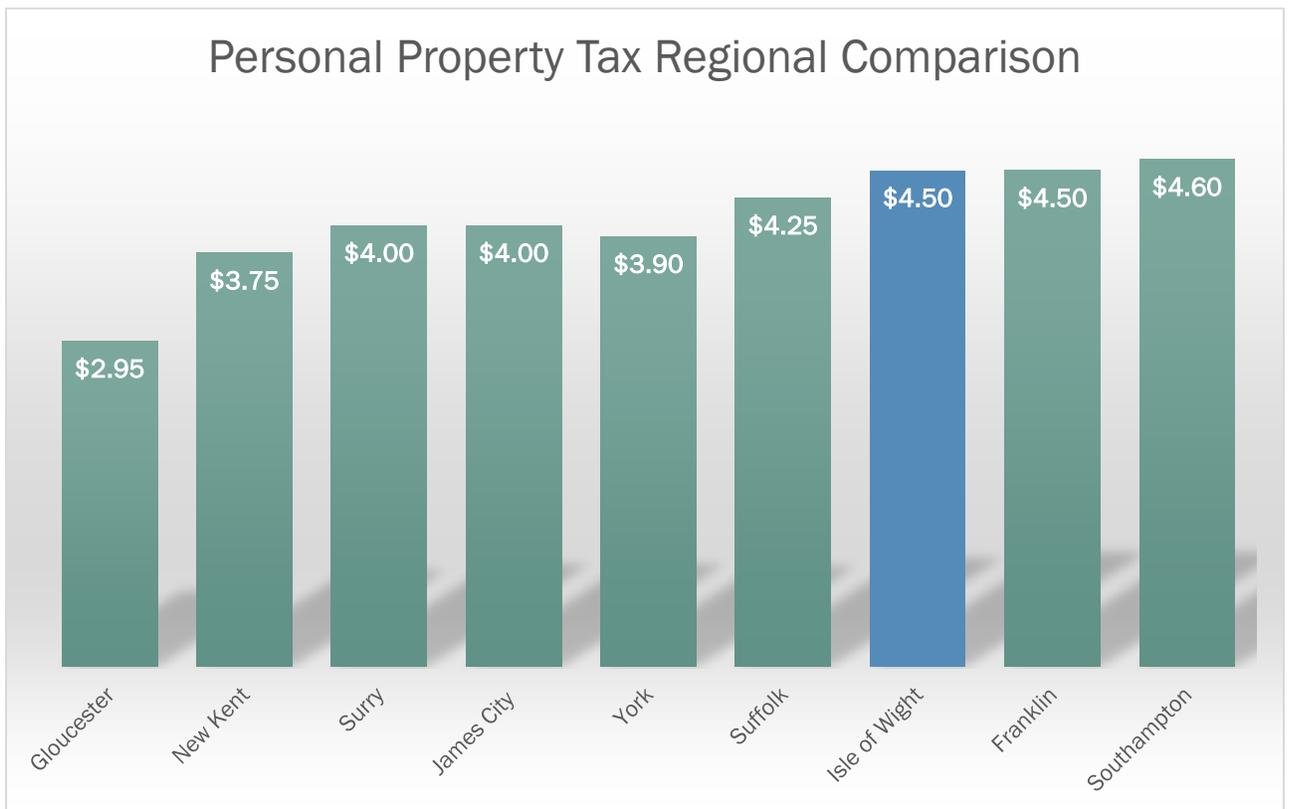


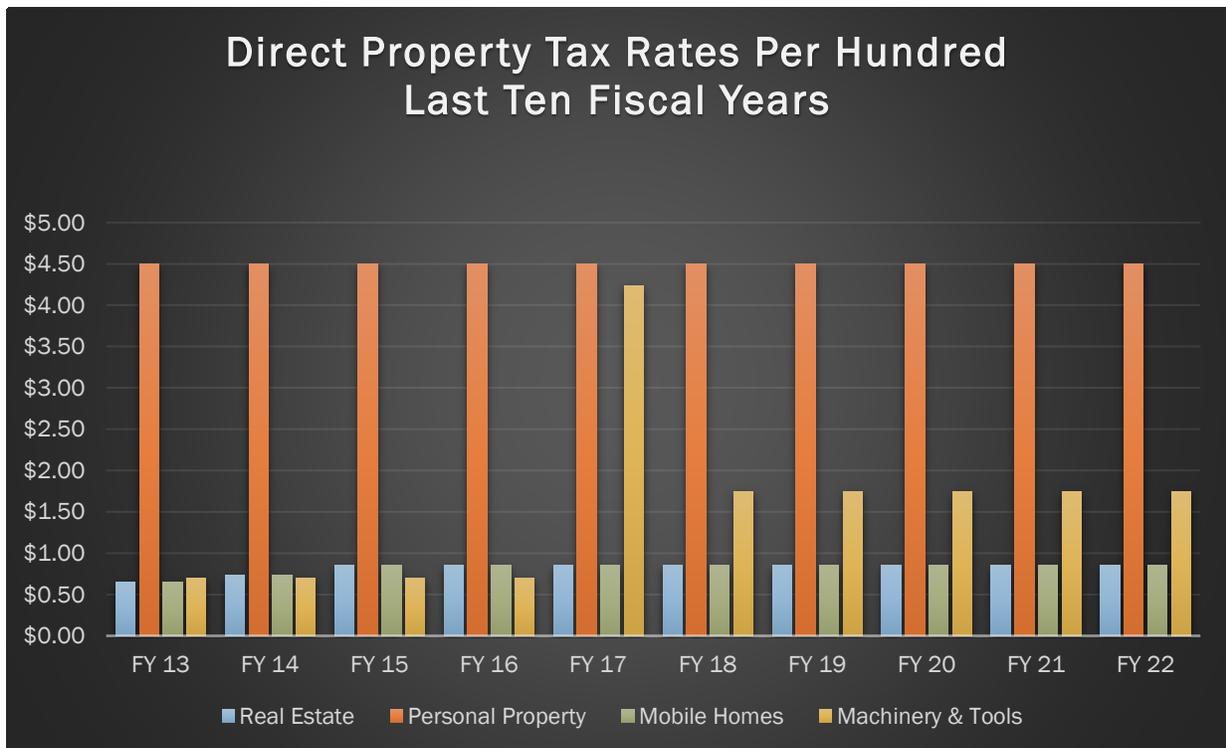
STATISTICAL INFORMATION

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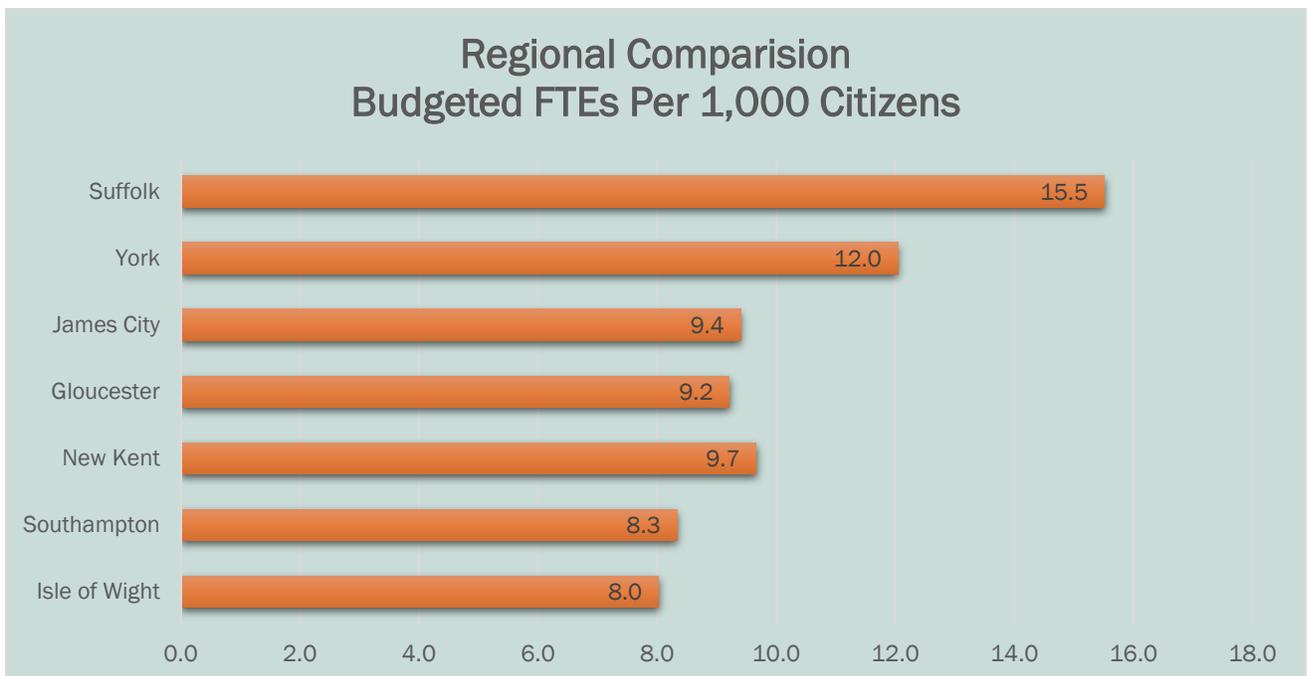
Principal Personal Property Taxpayers

	<u>Assessed Value</u>	<u>Percent of Total Assessed Value</u>
International Paper	\$153,192,389	20.57%
Gwaltney of Smithfield Ltd.	\$53,684,690	7.21%
Keurig Green Mountain Inc	\$37,512,864	5.04%
ST Tissue LLC	\$24,531,294	3.29%
Cost Plus Inc.	\$7,116,022	0.96%
Franklin Lumber LLC	\$6,767,764	0.91%
Food Lion	\$2,922,205	0.39%
Charter Communications/ Spectrum	\$1,907,394	0.26%
C R England Inc	\$1,467,055	0.20%
Lasalle Solutions	\$1,424,538	0.19%

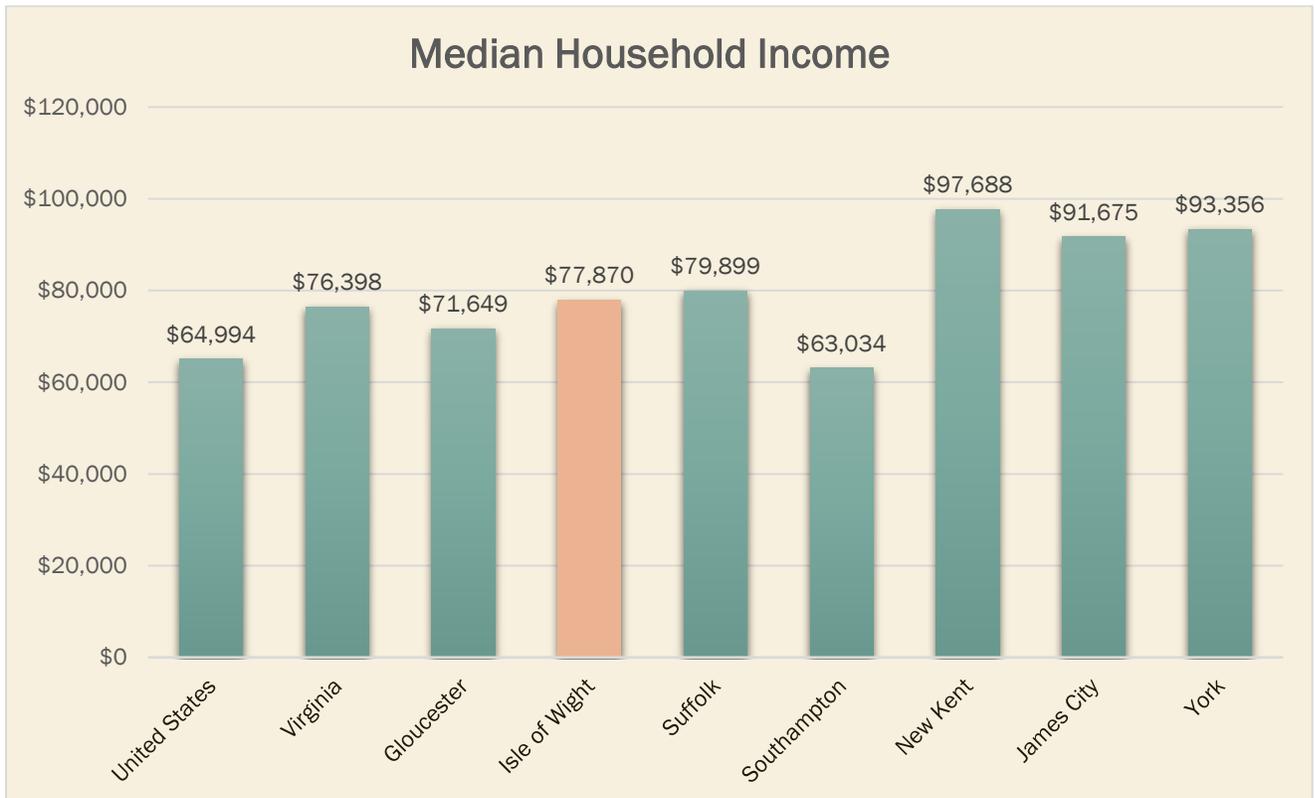
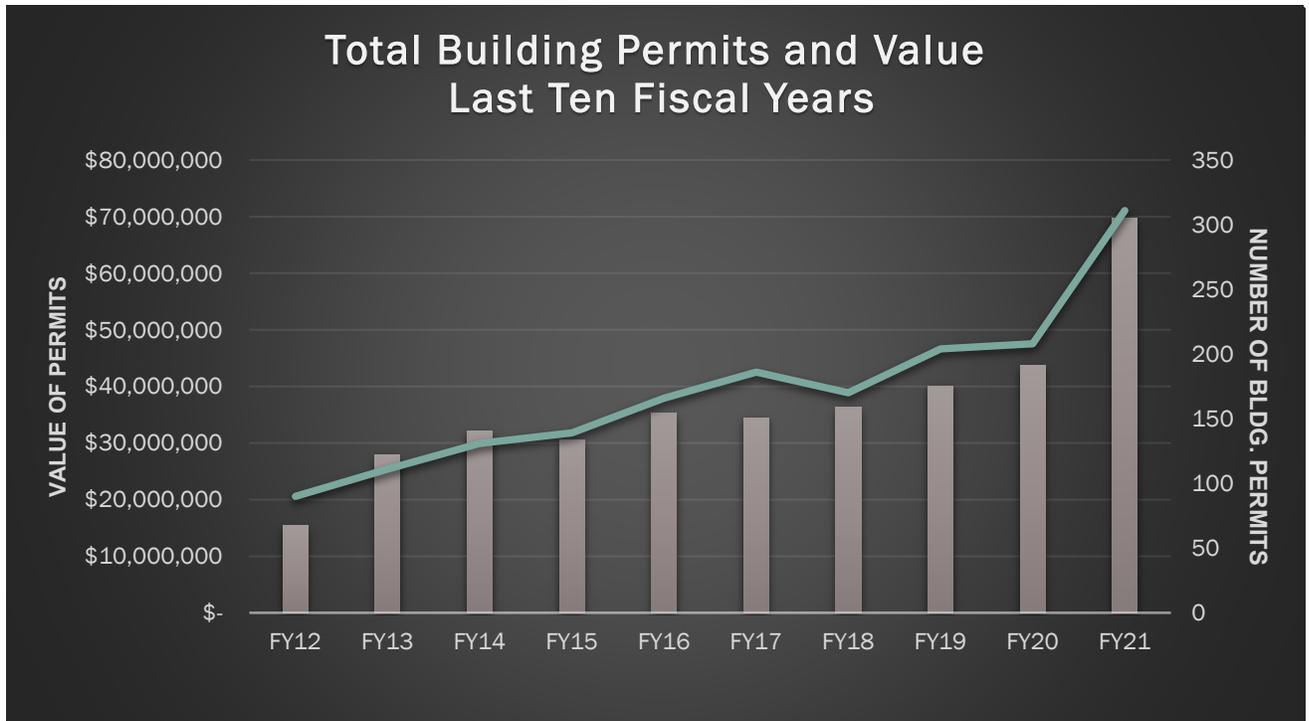




Source: Annual Comprehensive Financial Report, FY 2022



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

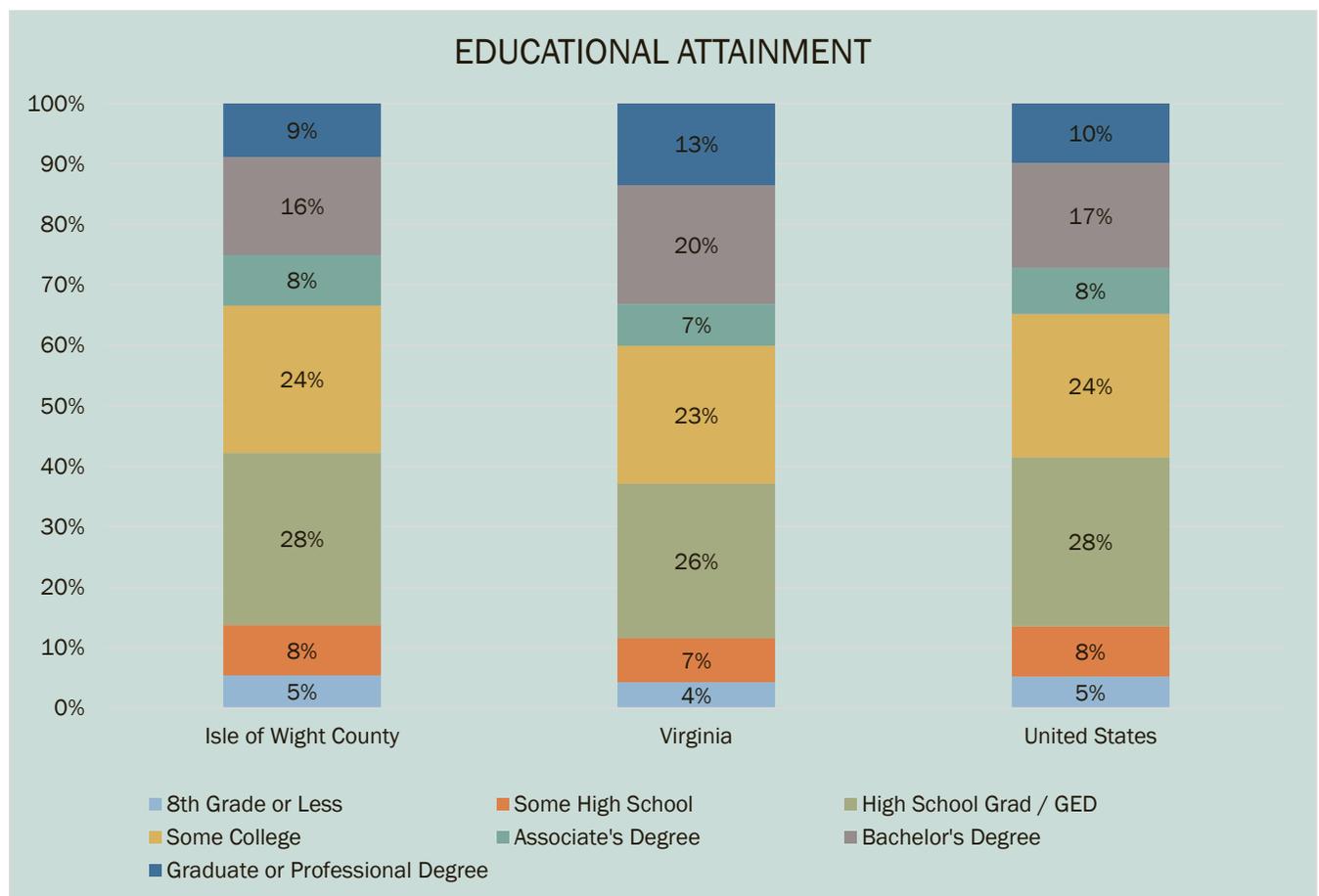


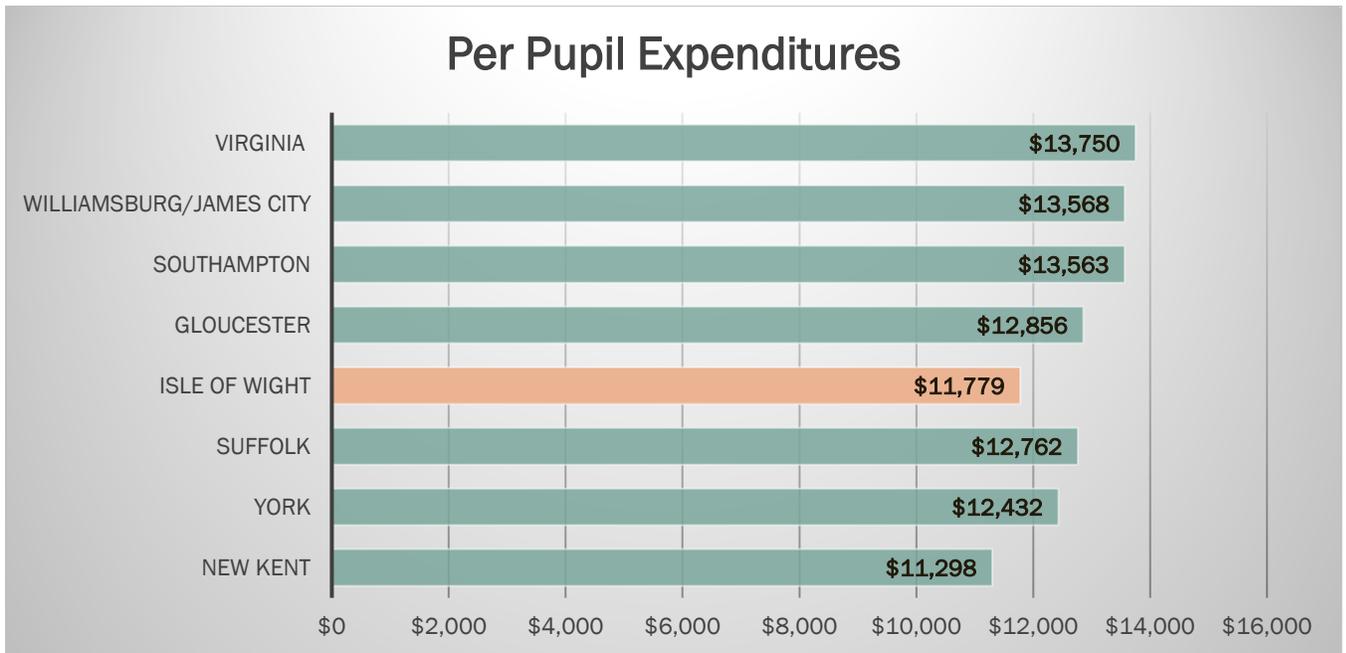
Source: U.S. Census Bureau, Median Household Income (in 2020 dollars), 5 Year Estimates

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







Local Roots, Global Reach

ISLE OF WIGHT
COUNTY, VIRGINIA

BUDGET DOCUMENT OVERVIEW



Local Roots, Global Reach

ISLE OF WIGHT
COUNTY, VIRGINIA

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BUDGET DEVELOPMENT CALENDAR

ISLE OF WIGHT COUNTY

FY 2023-24

DECEMBER 15, 2022	Budget Packages Distributed to Departments, Agencies and Local Organizations; Web Posting
JANUARY 23, 2023	Department and Agency Budget Requests Due
JANUARY 30 - FEBRUARY 10, 2023	County Administrator's Budget Development Meetings
MARCH 1- MARCH 31, 2023	County Administrator's Budget Review Meetings
APRIL 6, 2023	County Administrator's Proposed Budget Presentation to The Board of Supervisors
APRIL 13, 2023	Board Of Supervisors Budget Work Session
APRIL 20, 2023	Board Of Supervisors Public Hearing on Proposed Budget & Resolution
APRIL 27, 2023	Board Of Supervisors Budget Work Session
MAY 4, 2023	Board Of Supervisors Budget Work Session
MAY 11, 2023	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.

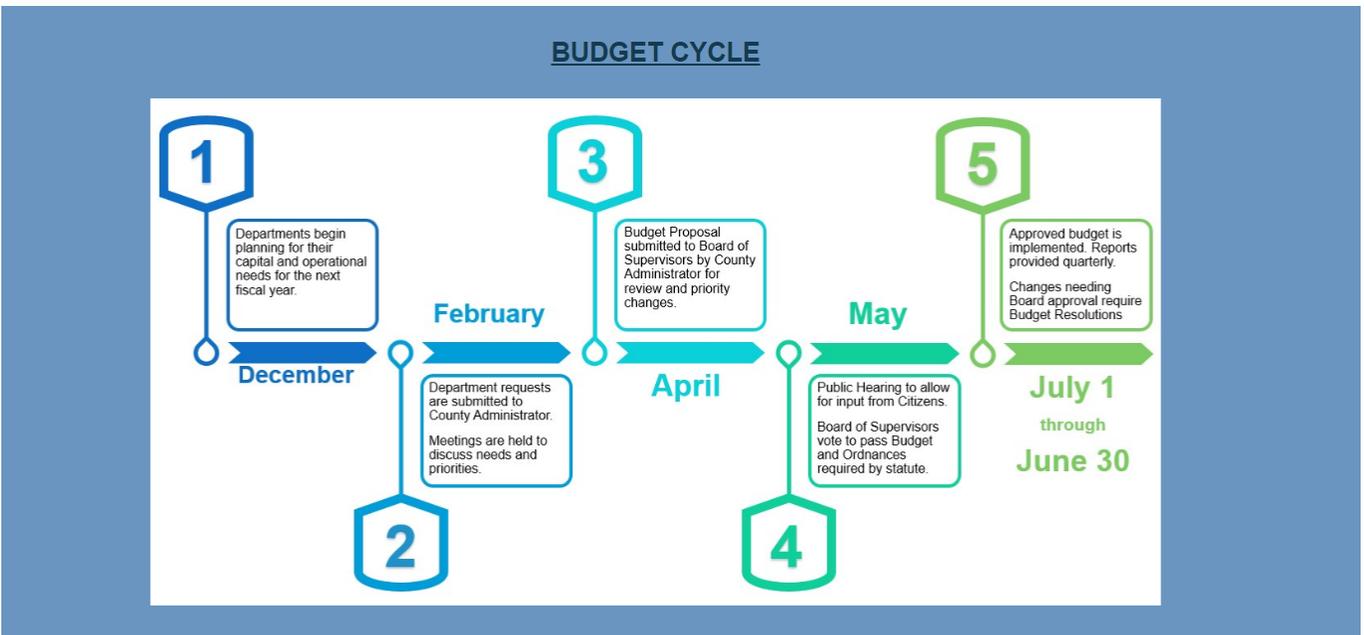
Public information meetings may be held to review the contents of the County Administrator's proposed operating and capital budget with interested citizens. Work sessions are conducted with the Board of Supervisors to review the contents of the proposed budget and receive comments and changes as directed 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.
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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).
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Debt Service Funds	Debt service funds contain 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.
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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.
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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.
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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.
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COUNTY FINANCIAL STRUCTURE

Continued

Component Unit (continued)	
EDA Fund	EDA fund accounts for the revenues & expenditures related to the operations of the Economic Development Authority. The revenues are derived from various sources including fees, rental income and sale of property. The expenditures consist of costs related to increasing industrial development and attracting new business and supporting existing organizations to provide an adequate tax base for government services and to promote employment opportunities for County citizens.

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.
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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.
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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.
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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.
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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.
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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.
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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.
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COUNTY FINANCIAL STRUCTURE

Continued

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 Funds</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>						✓



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ISLE OF WIGHT
COUNTY, VIRGINIA

FUND SUMMARIES AND DETAILS

FUND SUMMARIES & DETAILS

Isle of Wight County
Adopted FY 2023-24 Operating and Capital Budget
Annual Operating and Capital Budget by Fund

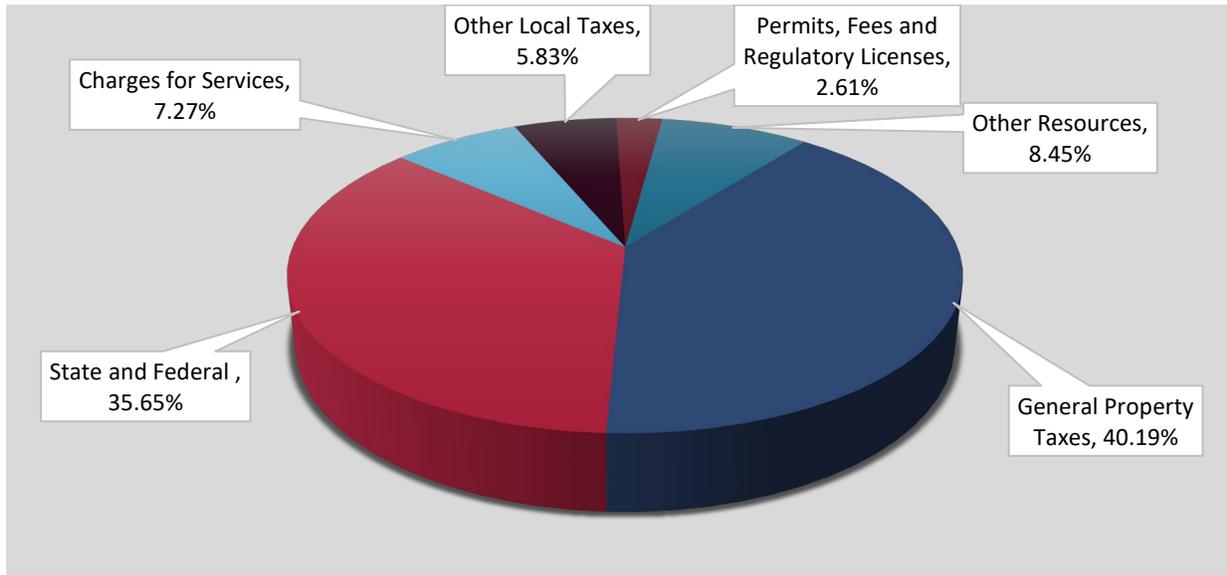
		Adopted 2022-23	Adopted 2023-24	% Change
General Fund	\$	88,979,159	95,536,114	7.4%
Capital Projects Fund		28,202,168	7,689,445	-72.7%
Grants Fund		153,925	569,288	269.8%
Emergency 911 Fund		2,577,557	2,903,474	12.6%
County Fair Fund		483,138	501,095	3.7%
Social Services Fund		4,813,649	5,323,925	10.6%
Children's Services Act Fund		415,184	528,791	27.4%
Debt Service Fund		1,432,034	948,240	-33.8%
Technology Services Fund		1,555,508	1,739,239	11.8%
Risk Management Fund		812,914	906,679	11.5%
Public Utility Fund		11,234,189	13,396,868	19.3%
Stormwater Management Fund		1,487,500	1,487,500	0.0%
EDA		187,989	4,153,386	2,109.4%
School Funds		77,052,862	88,446,834	14.8%
Total All Funds	\$	219,387,776	224,130,878	17.9%

FUND SUMMARIES & DETAILS

Continued

Where Does the Money Come From?

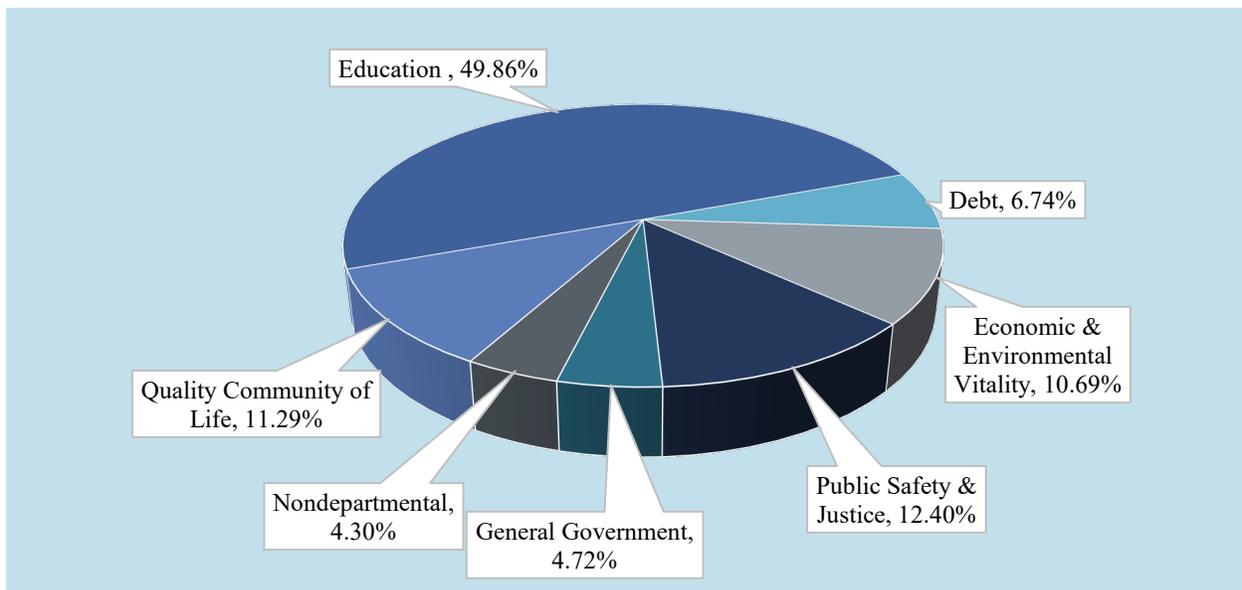
The chart below illustrates that Isle of Wight County revenues come from a variety of sources including Property Taxes, Other Local Taxes, Charges for Services, State and Federal and Other Sources.



**Excluding Capital Project Fund and Interfund Transfers.*

Where Does the Money Go?

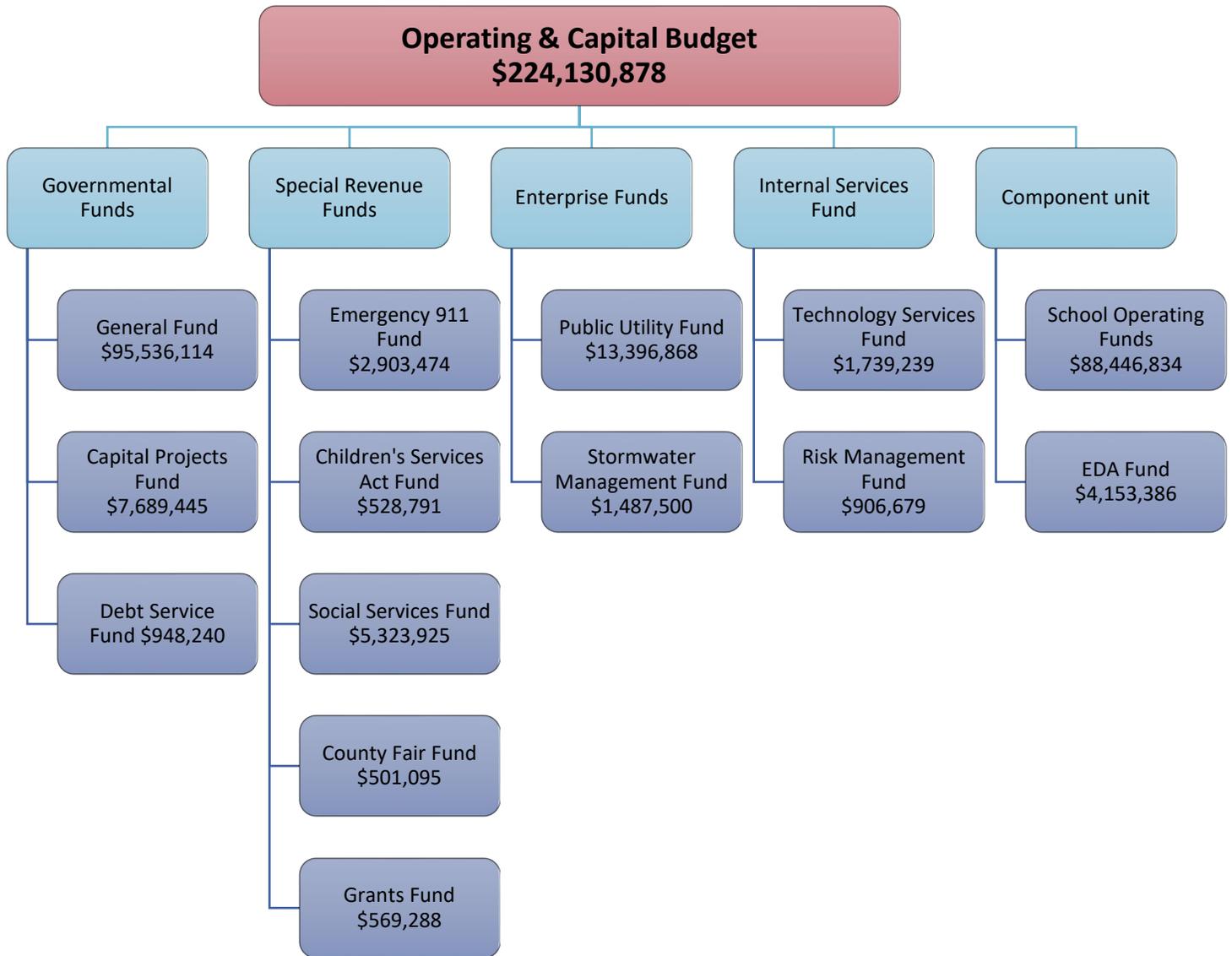
The chart below illustrates that Isle of Wight County expends funds to support Education, Economic & Environmental Vitality, Quality Community of Life, Debt Services and Other functions.



FUND SUMMARIES & DETAILS

Continued

ADOPTED OPERATING & CAPITAL BUDGETS BY FUND FY2023-24



FUND SUMMARIES & DETAILS

Continued

Isle of Wight County FY 2023-24 Operating and Capital Budget Summary of Revenues and Expenditures for All Funds

	FY 2021-22 Actual	FY 2022-23 Amended	FY 2023-24 Adopted
REVENUES			
General Property Taxes	\$ 61,954,999	65,547,000	71,286,592
Other Local Taxes	9,885,695	9,748,230	10,342,000
Permits, Fees, and Regulatory Licenses	4,469,699	3,622,500	4,624,500
Fines and Forfeitures	90,024	188,618	84,000
Use of Money and Property	99,953	409,677	811,816
Charges for Services	10,289,075	9,973,114	12,899,884
Miscellaneous Revenue	1,574,254	1,863,605	1,796,928
Recovered Costs	953,165	741,692	694,505
Intergovernmental:			
Revenue from Commonwealth	46,426,073	67,280,273	57,762,737
Revenue from Federal Government	21,012,477	10,732,319	8,662,486
Revenue from Local	2,866,886	3,587,697	6,205,261
Other Financing Sources	27,796,364	53,116,424	4,648,800
Proffer Revenues	-	4,263,183	-
Transfers	37,705,097	39,237,675	42,067,597
Other Income	-	17,950,334	2,243,772
TOTAL REVENUES	\$ 225,123,761	288,262,341	224,130,878
EXPENDITURES - by Function			
General Administration	\$ 4,284,563	8,627,372	6,054,517
Financial Administration	2,541,162	3,564,927	3,256,347
Judicial	1,887,001	2,763,521	2,242,538
Public Safety	15,984,502	25,633,047	19,747,291
Public Works	5,168,056	23,038,801	9,407,278
Public Utilities	10,643,860	24,982,569	15,446,868
Health & Welfare	12,298,956	6,447,173	6,730,606
Education	88,569,961	112,823,974	88,446,834
Parks, Recreation & Cultural	4,397,834	9,386,492	4,683,282
Community Development	4,304,768	4,563,262	7,829,840
Other Public Services	1,576,958	1,611,077	1,627,809
Non-Departmental:			
Debt	16,270,002	12,775,154	11,953,928
Contingency/Other	2,062,267	12,807,297	4,636,143
Fund Transfers Out	41,816,959	39,237,675	42,067,597
TOTAL EXPENDITURES	\$ 211,806,849	288,262,341	224,130,878



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COUNTY, VIRGINIA

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ISLE OF WIGHT
COUNTY, VIRGINIA

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 a significant influence on the County's revenue streams.

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

The U. S. Department of Labor reported on February 3, 2023, that the national unemployment rate for January 2023 was 3.4 percent. This is the lowest unemployment rate in 54 years.

In Virginia, the January unemployment rate was 3.2 percent. Isle of Wight County's rate was 3.2 percent also. Our low unemployment rate means individuals have jobs and the ability to make purchases. This is reflected in the increased sales tax and meals tax revenue.

Because we live in a global economy, factors outside of the county are now impacting us locally. The Federal Reserve raised interest rates eight times in 2022 in order to curb inflation and to provide a "soft landing " for the economy to avoid a recession. 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 have stabilized but at an inflated rate. The uncertainty of the crisis in Ukraine is a major market disrupter and continues to have long-term impacts on our local economy.

The FY24 Revenue Forecast is based on the current historical trends. Increased interest rates will slow the economy. Initial 2023 housing permits indicate a slowing in new construction during the second half of 2022 which means there will be fewer houses in the pipeline at the beginning of FY24. The 2024 Revenue Forecast is conservative, and revenues should be monitored in the coming months to determine future trends.

REVENUE ANALYSIS

Continued

GENERAL FUND REVENUES

General Fund revenues for FY2024 are projected to be \$95,536,114, a decrease of 5.1 percent over the FY2023 amended budget forecast. The change is attributed to an increase in the assessment base and the steady recovery of various tax income sources.

	2021	2022	2023	2023	2024
	ACTUAL	ACTUAL	ORIG BUD	AMENDED	ADOPTED
Real property taxes	\$ 60,444,185	61,954,999	65,547,000	65,547,000	71,286,592
Other property taxes	8,540,534	9,407,999	9,295,000	9,295,000	9,781,000
Permits, fees & licenses	793,023	816,833	756,000	756,000	611,000
Fines & forfeitures	110,659	90,024	89,000	89,000	84,000
Revenue from use	-155,865	-165,241	285,000	285,000	685,000
Charges for services	1,774,392	1,821,631	1,686,019	1,686,019	1,878,064
Recovered cost	1,021,080	721,482	518,056	583,721	699,505
Miscellaneous	564,451	570,963	1,215,483	1,233,092	1,215,003
Non-categorical aid	5,463,009	5,518,795	5,452,890	5,452,890	5,487,890
Categorical aid	2,163,388	2,443,979	2,526,392	2,536,252	2,740,577
Revenue from the commonwealth	106,206	152,577	144,307	149,639	145,766
Federal revenues	425,602	416,641	-	-	-
Other financing sources	2,526,913	9,266,758	1,464,012	12,697,786	921,717
Total general fund revenues	\$ 83,777,577	93,017,440	88,979,159	100,311,399	95,536,114

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 84.8% of all general fund revenues and are largely reflective of local economic conditions.

- General Property Taxes

General property taxes account for 74.6% of the total general fund revenue. These revenues are significantly influenced by the economy. Overall, general property tax revenue is projected to increase 8.8% over the previous year. The real estate tax rate was reduced to \$.71 per \$100 of assessed value. This was largely due to the increased assessed values. Housing starts declined in calendar year 2022. Housing starts were down 14% in 2022 after three years of steady growth. There were 269 housing starts in 2022 compared to 312 in 2021. An analysis of the five previous January – February periods indicates new housing starts are slowing as only 42 new housing starts in 2022 compared to 51 in 2021.

REVENUE ANALYSIS

Continued

	2021	2022	2023*	2024*	PCT *
	ACTUAL	ACTUAL	ORIG BUD	ADOPTED	CHANGE
REAL PROPERTY TAXES					
Real Estate - Current	\$ 39,438,796	39,170,549	41,420,000	45,302,592	9.4%
Real Estate - Delinquent	1,009,031	394,982	950,000	750,000	-21.1%
Public Service Property	1,676,126	1,579,536	1,402,000	1,350,000	-3.7%
Personal Property- Current	9,666,859	11,788,428	13,500,000	14,100,000	4.4%
Personal Property- Delinquent	930,366	1,080,293	500,000	750,000	50.0%
Mobile Home Tax - Current	96,596	164,609	160,000	170,000	6.3%
Mob. Home Tax -- Delinquent	24,245	19,074	5,000	15,000	200.0%
Boat/Airplane Tax - Current	122,976	118,172	120,000	125,000	4.2%
Boat/Airplane Tax - Delinquent	13,312	14,162	5,000	15,000	200.0%
Machinery/ Tools -Current/Delinquent	4,804,636	5,066,064	5,140,000	5,929,000	15.4%
Equipment-Current	1,995,859	1,873,524	1,775,000	2,150,000	21.1%
Equipment-Delinquent	15,204	577	-	-	0.0%
Penalty	457,513	495,756	400,000	450,000	12.5%
Interest	192,666	189,273	170,000	180,000	5.9%
Total Real Property Taxes	\$ 60,444,185	61,954,999	65,547,000	71,286,592	8.8%

In 2020, seventy-two percent of the housing starts occurred in the northern end of the county. In 2022, eighty-four percent of all housing starts occurred in the northern end of the county. This was down just slightly from 2021 when eighty-six percent of the housing starts were in the northern end.

The average new single-family home assessment in FY22 is \$308,700 which is down \$18,300 from the year before. This decrease in single-family home assessments is due to slightly smaller homes being constructed.

Commercial development and construction were basically non-existent in FY23 and represented less than 1 percent of the total new construction assessments. Online retailers 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.

REVENUE ANALYSIS

Continued

Currently, 416 Disabled Veterans are receiving the exemption. 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 FY23 was approximately \$1,240,000 which was a 37 percent increase over the previous year. The current median tax relief for the Disabled Veteran is approximately \$2,918. It also represents approximately \$146,000,000 in assessments and the median value of the home and lot exempted is \$343,300. The amount of taxes exempted by the Disabled Veterans Relief program continues to increase annually. Last year, Isle of Wight County ranked 4th 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 2.5 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 asset levels. Currently, there are 464 taxpayers receiving relief which is down 11% from the previous year. The amount of real estate taxes abated for the Elderly and Disabled relief in FY23 is approximately \$381,000 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 \$45,000,000 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 2023 J.D. Power Official Used Car Guide Update reported:

“While wholesale prices are down from their all-time high, they remain extremely elevated from a historical perspective and only 9% lower than one year earlier in January 2022...”

Isle of Wight County's taxable fleet declined 18% when valued in January 2023 compared to January 2022. Ninety-five percent of the vehicles declined or remained level in value. Additionally, the Car Tax Relief percentage will increase from 35 percent to 37 percent providing taxpayers with additional relief on their personal property taxes.

REVENUE ANALYSIS

Continued

The Disabled Veterans relief is granted to approximately 416 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, 1,165 vehicles owned by active-duty service members and their spouses stationed here on military orders were exempted in 2022 which is a 6 percent increase from last year.

Business equipment assessments increased 6 percent in tax year 2022. There has been consistent growth in this category during the pandemic. The median growth rate of the past five years is 4 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. While significant increases in assessments occurred in 2021, that growth was not repeated in 2022. Assessments increased by only 1 percent in 2022 signaling a possible slowdown in M&T purchases. An increase of 1 percent over current revenues is forecasted for FY24.

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.

The real estate sales ratio conducted by the Department of Taxation reported an 8.5 percent decline in the median sales ratio from 2021 to 2022. This means that if there were no new constructions on public service properties, then our values would drop by that percentage. There have been some upgrades to the public service properties as the values increased last year. Overall, it is anticipated that the Public Service real estate assessments will experience an 8 percent decrease in the next fiscal year while the Public Service personal property assessments will decrease by 15 percent due to the decreased vehicle values.

REVENUE ANALYSIS

Continued

- Other Local Taxes

Revenue for October through March of FY23 was compared to the same time period for FY22, FY21 and FY20 which represents the post-Wayfair court case. Receipts for the year to date were totaled and the tested time period median was 41 percent of the yearly total. The current year's revenue was divided by the 41 percent median to estimate the revenue the Sales and Use tax will generate for FY23. Based on the current calculations, FY23 Sales and Use Tax revenue should be approximately \$5,080,000 and the county's portion is 84.98 percent which yields \$4,300,000 in revenue. For the previous three years, the median change is 17 percent. Because the current economic conditions indicate uncertainty, a more conservative approach should be taken. FY 23 sales tax forecast now is \$4,200,000 and a 3% growth factor for FY24.

The U.S. Supreme Court Case of South Dakota v. Wayfair, Inc ruled that states may charge sales tax on purchases made from out-of-state sellers, even if the seller does not have a physical presence in the taxing state. 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. The forecast represents the county's portion (84.98 percent) of the total allocation from the state.

	2021	2022	2023*	2024*	PCT *
	ACTUAL	ACTUAL	ORIG BUD	ADOPTED	CHANGE
OTHER PROPERTY TAXES					
Local Sales & Use	\$ 3,376,399	3,941,291	4,000,000	4,300,000	7.5%
Consumer Utility Tax	901,405	1,041,962	900,000	1,000,000	11.1%
Consumption Tax	112,340	127,738	120,000	140,000	16.7%
Business License Tax	887,070	1,082,494	915,000	1,200,000	31.1%
Motor Vehicles License Current	820,356	968,911	1,090,000	1,100,000	0.9%
Motor Vehicle Licenses-Delinquent	260,787	65,376	40,000	60,000	50.0%
Penalty - Taxes	9,989	10,345	7,000	7,000	0.0%
Interest - Taxes	5,085	4,180	2,000	2,000	0.0%
Taxes on Record/Wills-Local	906,770	852,700	850,000	700,000	-17.6%
Lodging Tax	70,970	84,095	84,000	85,000	1.2%
Meals Tax	569,370	641,208	675,000	725,000	7.4%
Communications Sales & Use Tax	605,463	571,761	600,000	450,000	-25.0%
Bank Stock Tax	14,530	15,937	12,000	12,000	0.0%
Total Other Property Taxes	\$ 8,540,534	9,407,999	9,295,000	9,781,000	5.2%

REVENUE ANALYSIS

Continued

Business license revenue increased by 35 percent in the calendar year 2022. Additionally, the total number of licenses increased by 15 percent from 2021. The Contractor category experienced the largest growth with a 55 percent increase in revenue. This is reflective of the increase in new home construction. The retail category also increased revenue by 18% over the previous year which correlates to the increased sales tax collections. The forecast for FY24 is more conservative as the housing starts are expected to decline resulting in a lower amount of business license receipts.

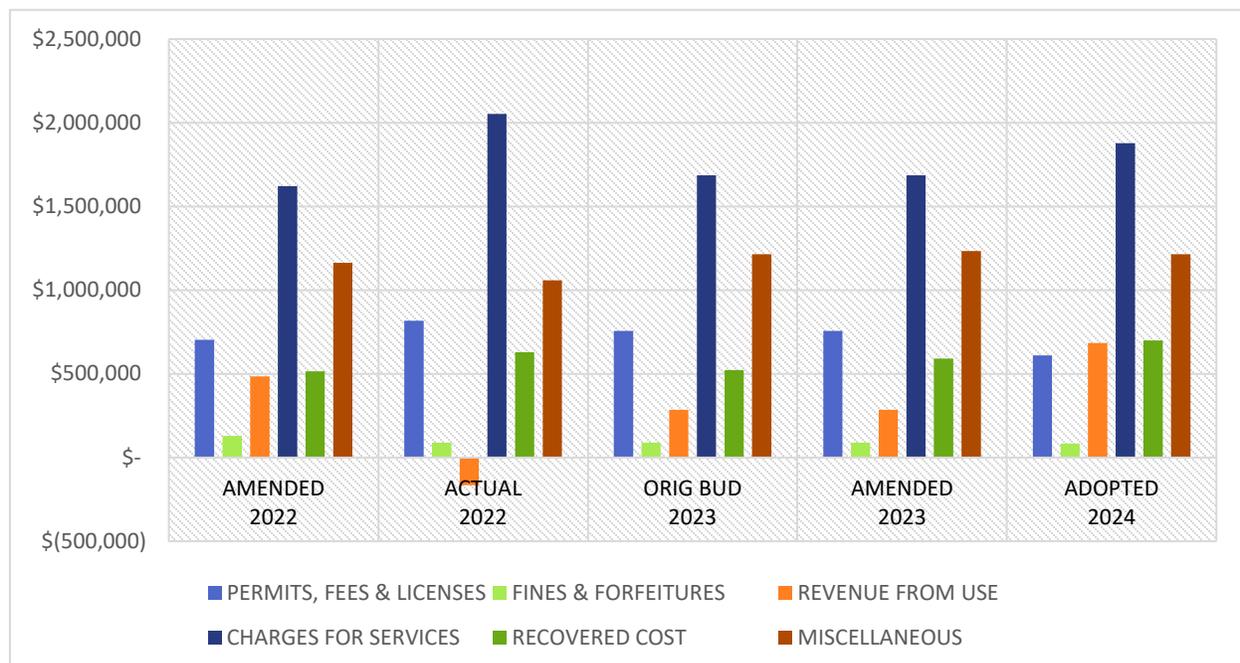
The forecast for this category is for county licenses only and does not include any business license information for either of the county’s two towns. Businesses located in the towns are licensed by the town only.

Meals tax revenue continued to increase in 2022. The 2022 reporting period increased by 7 percent over the previous year. The median growth rate for the past five years is 7 percent.

Revenue from the lodging tax increased by 1 percent in 2022 as individuals return to traveling. There is modest 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 FY2024.

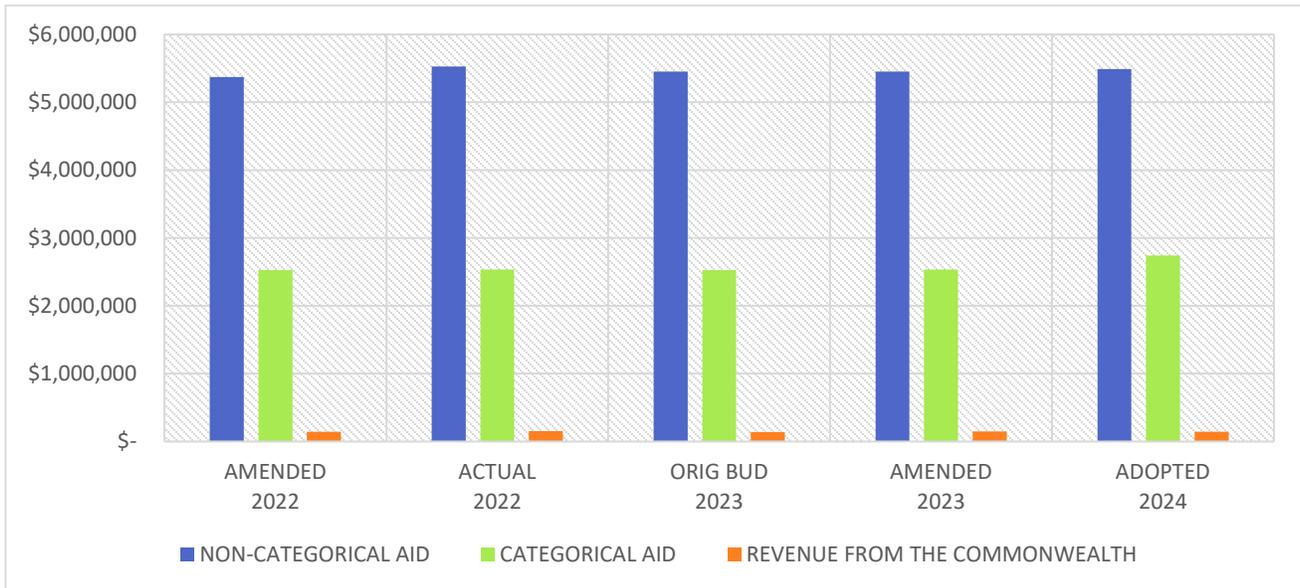


REVENUE ANALYSIS

Continued

- 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.



CAPITAL PROJECTS FUND REVENUES

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 FY24 is \$7.6 million. The major projects are for Public Works-Transportation and Public Utilities. The major funding sources for these projects are the 2022 Bond proceeds and various transportation grants.

REVENUE ANALYSIS

Continued

REVENUES- CAPITAL PROJECTS

	FY22-23 AMENDED		FY23-24 ADOPTED	PCT CHANGE
GOVERNMENTAL				
General Fund Transfer	\$ 1,609,831	\$	1,088,000	-32.4%
Fund Balance	6,819,678		-	-100.0%
Stormwater Fund Transfer	862,701		-	-100.0%
County Fair Fund Transfer	70,428		-	-100.0%
Grants and Donations	14,583,467		2,951,445	-79.8%
Proffer Revenues	2,663,184		-	-100.0%
Recovered Costs	145,889		-	-100.0%
Existing Bonds	39,962,171		-	-100.0%
Total Governmental Revenues	\$ 66,717,349	\$	4,039,445	-93.9%
ENTERPRISE				
Public Utilities Existing Bonds	\$ 1,001,608	\$	-	-100.0%
Public Utilities Operating Fund Transfer	436,009		1,600,000	267.0%
Public Utilities CIP Fund Balance	7,904,549		1,500,000	-81.0%
Stormwater Fund Balance	1,232,701		-	-100.0%
Stormwater Operating Fund Transfer	200,000		300,000	50.0%
Grants and Donations	1,050,000		250,000	-76.2%
Proffer Revenues	1,600,000		-	-100.0%
Total Enterprise Revenues	\$ 13,424,867	\$	3,650,000	-72.8%
TOTAL REVENUES	\$ 80,142,216	\$	7,689,445	-90.4%

PUBLIC UTILITY FUND REVENUE

The public utility fund accounts for the provision of water and sewer services to county residents. All activities necessary to provide such services are accounted for in the utility fund. The public utility fund is budgeted at \$13.3 million in FY24. 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 \$3.5 million from the general fund. The trend for this General Fund contribution is declining, reflecting a positive indicator for future sustainability.

REVENUE ANALYSIS

Continued

Public Utilities Fund

		FY 2021-22	FY 2022-23	FY 2023-24	%
		Actual	Amended	Adopted	Change
REVENUES					
Fees & licenses	\$	1,805,321	1,383,000	2,530,000	82.9%
Revenue from use		36,717	31,940	31,940	0.0%
Charges for services		5,884,525	5,608,900	6,386,000	13.8%
Recovered cost		6,185	9,744	500	-94.8%
Miscellaneous		13,536	1,000	1,000	0.0%
Transfers		1,803,901	4,382,583	4,447,428	1.48%
TOTAL REVENUES	\$	9,550,185	11,234,189	13,396,868	6.9%

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%).

Stormwater Fund

		FY 2021-22	FY 2022-23	FY 2023-24	%
		Actual	Amended	Adopted	Change
REVENUES					
Permits, fees & licenses	\$	1,481,752	1,483,500	1,483,500	0.0%
Revenue from use of money		6,953	4,000	4,000	0.0%
Transfers & other		110	83,720	-	-100.0%
TOTAL REVENUES	\$	1,488,815	1,571,220	1,487,500	-5.3%



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ISLE OF WIGHT COUNTY, VIRGINIA

PERSONNEL SUMMARY

PERSONNEL SUMMARY

Adopted FY 2023-24 Operating Budget Personnel Summary

	FY 2021-22 Actual	FY 2022-23 Amended	FY 2023-24 Adopted	Change	Notes
General Fund:					
General Government:					
Board of Supervisors	1.0	1.0	1.0	-	
County Administration	2.5	2.5	2.5	-	
Budget & Finance	7.0	7.0	7.0	-	
County Attorney	1.5	1.5	1.5	-	
Human Resources	3.0	4.0	4.0	-	
Commissioner of the Revenue	11.0	11.0	11.0	-	
Treasurer	9.0	10.0	10.0	-	
Purchasing	2.0	2.0	2.0	-	
Registrar	2.0	2.0	3.0	1.00	(1)
Total General Government	39.0	41.0	42.0	1.00	
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	59.5	66.3	69.25	3.00	(2)
Sheriff - Animal Shelter	7.0	7.0	8.0	1.00	(3)
Fire and Rescue Response	28.0	28.0	31.0	3.00	(4)
Fire & Rescue - Emergency Management & Billing	5.0	5.0	6.0	1.00	(5)
Codes Inspections	8.0	8.0	8.0	-	
Total Public Safety	107.50	114.25	122.25	8.00	
General Services:					
Public Works - Administration	3.0	3.0	3.0	-	
Public Works - Transportation	2.0	3.0	3.0	-	
Public Works - Refuse Collection & Disposal	9.0	10.0	10.0	-	
Public Works - Building Maintenance	10.0	10.0	11.0	1.00	(6)
Public Works - Capital Programs and Inspections	0.9	0.9	0.9	-	
Total General Services	24.9	26.9	27.9	1.00	
Parks, Recreation and Cultural:					
Parks and Recreation - Administration	3.0	3.0	3.0	-	
Parks and Recreation- Gateways and Grounds	13.0	13.0	14.0	1.00	(7)
Parks and Recreation - Programs	5.0	6.0	6.0	-	
Total Parks, Recreation and Cultural	21.0	22.0	23.0	1.00	
Community Development:					
Planning and Zoning	8.0	9.0	9.0	-	
Economic Development	4.0	4.0	4.0	-	
Tourism	4.0	4.0	4.0	-	
Communications	1.0	2.0	2.0	-	
Total Community Development	17.0	19.0	19.0	0.0	
Total General Fund	225.40	239.15	250.15	11.00	

PERSONNEL SUMMARY

Continued

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

	FY 2021-22 Actual	FY 2022-23 Amended	FY 2023-24 Adopted	Change	Notes
Special Revenue Funds:				-	
E911 Dispatch	22.0	21.75	21.75	-	
Total Special Revenue Funds	22.0	21.75	21.75	-	
Enterprise Fund:				-	
Public Utilities:				-	
Public Utility Fund-Administration	4.5	4.8	3.8	(1.00)	(8)
Public Utility Fund-Water	9.0	10.5	10.5	-	
Public Utility Fund-Sewer	9.0	7.5	7.5	-	
Stormwater Management Fund:				-	
Stormwater Management Fund	8.7	8.3	8.3	-	
Total Enterprise Funds	31.1	31.1	30.1	(1.00)	
Internal Service Funds:				-	
Technology Services	8.0	9.0	9.0	-	
Risk Management	2.0	2.0	2.0	-	
Total Internal Service Funds	10.0	11.0	11.0	-	
Total All Funds	288.5	303.0	313.0	10.00	

Notes: Changes from FY2023 Amended Budget to FY2024 Adopted Budget

- (1) Addition of 1.0 FTE- Elections Training Coordinator
- (2) Addition of 1.0 FTE- Investigator and 2.0 FTE- Patrol Deputies
- (3) Addition of 1.0 FTE- Shelter Manager
- (4) Addition of 3.0 FTE- Fire Medic II
- (5) Addition of 1.0 FTE- Medical Billing Clerk
- (6) Addition of 1.0 FTE- Maintenance Worker I
- (7) Addition of 1.0 FTE- Parks & Grounds Attendant
- (8) Reduction of 1.0 FTE- Public Utilities Operations Manager in Administration division



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ISLE OF WIGHT
COUNTY, VIRGINIA

DEBT DETAIL

FUND SUMMARIES & DETAILS

COUNTY DEBT DETAIL

Isle of Wight County
Adopted FY 2023-24 Operating Budget
COUNTY DEBT DETAIL

Total Debt

GENERAL FUND			
	Principal Payments	Interest Payments	Total Debt Service
General Obligation Debt			
General Gov	\$ 56,930,503	\$ 16,796,885	\$ 73,727,389
Schools	73,595,947	21,123,209	94,719,156
Total General Obligation Debt	136,968,924	\$ 130,526,451	\$ 37,920,095
Capital Lease Financing			
General Gov	\$ 1,759,829	\$ 64,920	\$ 1,824,749
Technology	10,154	210	10,364
Tourism	13,290	239	13,529
Total Capital Lease Financing	1,905,282	\$ 1,783,273	\$ 65,369
Total General Fund Debt	\$ 132,309,724	\$ 37,985,464	\$ 170,295,187
PUBLIC UTILITY FUND			
	Principal Payments	Interest Payments	Total Debt Service
General Obligation Debt			
Total General Obligation Debt	\$ 32,282,382	\$ 7,799,493	\$ 40,081,875
Capital Lease Financing			
Total Capital Lease Financing	129,890	2,578	132,468
Total Public Utility Debt	\$ 32,412,272	\$ 7,802,071	\$ 40,214,343
ALL FUNDS			
	Principal Payments	Interest Payments	Total Debt Service
Outstanding County Debt			
General Gov	\$ 58,690,332	\$ 16,861,805	\$ 75,552,138
Technology	10,154	210	10,364
Tourism	13,290	239	13,529
Schools	73,595,947	21,123,209	94,719,156
Public Utility	32,412,272	7,802,071	40,214,343
Total County Debt	\$ 164,721,996	\$ 45,787,535	\$ 210,509,530

COUNTY DEBT DETAIL

Continued

Isle of Wight County
Adopted FY 2023-24 Operating Budget
COUNTY DEBT DETAIL
Debt Ratio Policy Limitations

FY 24 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.

	FY24
Assessed Value	5,649,057,000
Allowed Debt Limit	<i>x 4%</i>
Debt Allowed	225,962,280
Current Debt	210,509,531
Actual	3.73%
Available for Issue	15,452,749
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.

	FY24
Governmental Exp <i>(net of School & Capital)</i>	76,611,536
School Operating <i>(incl Food Svc)</i>	88,196,834
Budget	164,808,370
Allowed Debt Service	<i>x 12%</i>
Debt Service Allowed	19,777,004
Current Debt Service	14,892,607
Actual	9.04%
Available For New Debt	4,884,397
Proposed New Debt	\$0
Meet or Exceed Limit?	Meets

COUNTY DEBT DETAIL

Continued

Isle of Wight County
Adopted FY 2023-24 Operating Budget
COUNTY DEBT DETAIL
Debt Service Expenditures

GENERAL FUND				
	FY 2022	FY 2023*	FY 2024*	PCT *
	ACTUAL	AMENDED	ADOPTED	CHANGE
Debt Expenditures				
Principal	\$ 3,411,429	3,533,850	4,096,353	15.92%
Principal-Schools	4,079,516	4,125,743	3,284,995	-20.38%
Principal (Lease)	445,877	645,000	595,060	-7.74%
Interest Payments	1,819,403	1,830,263	1,725,685	-5.71%
Interest Pay Schools	2,270,872	2,369,462	1,967,967	-16.94%
Interest (Lease)	26,976	30,000	43,032	43.44%
Bond Issuance Costs	8,500	-	-	0.00%
Administrative Fees	26,550	28,000	31,000	10.71%
PACE Interest Payments	209,836	209,836	209,836	0.00%
Debt Service Reserve	3,635,925	-	204,468	100.00%
Total Debt Expenditures	\$ 15,934,884	12,772,154	12,158,396	-4.81%

PUBLIC UTILITIES				
	FY 2022	FY 2023*	FY 2024*	PCT *
	ACTUAL	AMENDED	ADOPTED	CHANGE
Debt Expenditures				
Redemption Of Principal	\$ -	1,293,253	1,784,123	37.96%
Principal (Lease)	-	51,356	44,779	-12.81%
Interest Payments	973,714	954,528	903,875	-5.31%
Interest (Lease)	2,538	2,159	1,434	-33.58%
Total Debt Expenditures	\$ 978,274	2,301,296	2,734,211	18,81%

Debt Service expenditures are budgeted in their respective funds.

COUNTY DEBT DETAIL
Continued

Isle of Wight County
Adopted FY 2023-24 Operating Budget
COUNTY DEBT DETAIL
Debt Service Reserve Fund

	FY 2022 ACTUAL	FY 2023* AMENDED	FY 2024* ADOPTED	PCT * CHANGE
REVENUES				
OTHER SOURCES				
Transfers from General Fund	\$ 3,635,925	-	204,468	100.00%
Transfers from Public Appropriated Fund Balance	-	1,432,034	743,772	-48.06%
Total Other Sources	\$ 3,635,925	1,432,034	\$ 948,240	-33.78%
TOTAL REVENUES	\$ 3,635,925	\$ 1,432,034	\$ 948,240	-33.78%
EXPENSES				
Transfers to General Fund for Debt Service	\$ 645,916	924,012	-	-100.00%
Transfers to Public Utilities for Debt Service	254,709	508,022	948,240	88.65%
Total Expenses	\$ 900,625	\$ 1,432,034	\$ 948,240	-33.78%
TOTAL EXPENSES	\$ 900,625	\$ 1,432,034	\$ 948,240	-33.78%

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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ISLE OF WIGHT
COUNTY, VIRGINIA

FUND BALANCE DETAIL

Isle of Wight County
Adopted FY 2023-24 Operating Budget

Governmental Fund Balances
For the Fiscal Year Ended June 30, 2023
PROJECTION

	June 30, 2022				PROJECTION		
	General Fund	Capital Projects	Debt Service	Special Revenue	All Funds June 30, 2022	Increase (Decrease)	All Funds June 30, 2023
Nonspendable							
Advance to component unit	375,000	-	-	-	375,000	-	375,000
Restricted for:							
Lease proceeds	371,170	-	-	-	371,170	(371,170)	-
Asset Forfeiture	-	-	-	62,182	62,182	(10,000)	52,182
Grants & Contributions	30,913	-	-	182,486	213,399	(15,000)	198,399
Capital Projects	-	43,406,895	-	-	43,406,895	(15,000,000)	28,406,895
Committed for:							
Technology Fees	70,326	-	-	-	70,326	(70,326)	-
Debt service - PACE	2,433,877	-	-	-	2,433,877	400,000	2,833,877
Economic Development	276,335	-	-	-	276,335	223,665	500,000
Public Safety	13,250	-	-	-	13,250	(13,250)	-
Assigned to:							
Revaluation Assessmt Reserve	464,560	-	-	-	464,560	(464,560)	-
Special Revenue	-	-	-	410,358	410,358	(150,000)	260,358
Capital Projects	-	4,084,389	-	-	4,084,389	650,000	4,734,389
General Purpose/Encumbered	1,201,828	-	-	-	1,201,828	500,000	1,701,828
Debt Service Reserve	-	-	5,103,954	-	5,103,954	32,000	5,135,954
Unassigned	29,574,563	-	-	-	29,574,563	(10,018,696)	19,555,867
	\$ 34,811,822	\$ 47,491,284	\$ 5,103,954	\$ 655,026	\$ 88,062,086	\$ (24,307,337)	\$ 63,754,749

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.

PROJECTED FUND BALANCE CALCULATION	FY22	Change	FY23	
General Fund Unassigned Fund Balance	\$ 25,527,263	\$ (5,971,396)	\$ 19,555,867	
Budgeted General Fund Expenditures	\$ 88,986,738	\$ 6,549,376	\$ 95,536,114	
Percentage	28.7%	-8.2%	20.5%	Meets*

*Management recommends increasing our policy to 20%. This higher threshold will assist with future Bond ratings.



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ISLE OF WIGHT
COUNTY, VIRGINIA

GENERAL FUND

Isle of Wight County
Adopted FY 2023-24 Operating Budget
General Fund Revenues

	FY 2022 Amended	FY 2022 Actual	FY 2023 Original	FY 2023* Amended	FY 2024* Adopted	PCT* Change
REAL PROPERTY TAXES						
Real Estate - Current	\$ 40,220,000	39,170,549	41,420,000	41,420,000	45,302,592	9.37%
Real Estate - Delinquent	950,000	394,982	950,000	950,000	750,000	-21.05%
Public Service Property	1,759,000	1,579,536	1,402,000	1,402,000	1,350,000	-3.71%
Personal Property- Current	11,487,000	11,788,428	13,500,000	13,500,000	14,100,000	4.44%
Personal Property- Delinquent	190,000	1,080,293	500,000	500,000	750,000	50.00%
Mobile Home Tax - Current	162,000	164,609	160,000	160,000	170,000	6.25%
Mob. Home Tax -- Delinquent	5,000	19,074	5,000	5,000	15,000	200.00%
Boat/Airplane Tax - Current	107,000	118,172	120,000	120,000	125,000	4.17%
Boat/Airplane Tax - Delinquent	1,000	14,162	5,000	5,000	15,000	200.00%
Machinery & Tools -Current & Delinquent	5,000,000	5,066,064	5,140,000	5,140,000	5,929,000	15.35%
Equipment-Current	1,905,000	1,873,524	1,775,000	1,775,000	2,150,000	21.13%
Equipment-Delinquent	-	577	-	-	-	0.00%
Penalty	400,000	495,756	400,000	400,000	450,000	12.50%
Interest	170,000	189,273	170,000	170,000	180,000	5.88%
Total Real Property Taxes	\$ 62,356,000	61,954,999	65,547,000	65,547,000	71,286,592	8.76%
OTHER PROPERTY TAXES						
Local Sales & Use	\$ 3,590,727	3,941,291	4,000,000	4,000,000	4,300,000	7.50%
Consumer Utility Tax	985,000	1,041,962	900,000	900,000	1,000,000	11.11%
Consumption Tax	120,000	127,738	120,000	120,000	140,000	16.67%
Business License Tax	832,000	1,082,494	915,000	915,000	1,200,000	31.15%
Motor Vehicles License Current	1,031,000	968,911	1,090,000	1,090,000	1,100,000	0.92%
Motor Vehicle Licenses-Delinquent	30,000	65,376	40,000	40,000	60,000	50.00%
Penalty - Taxes	7,000	10,345	7,000	7,000	7,000	0.00%
Interest - Taxes	2,000	4,180	2,000	2,000	2,000	0.00%
Taxes on Record/Wills-Local	750,000	852,700	850,000	850,000	700,000	-17.65%
Lodging Tax	64,000	84,095	84,000	84,000	85,000	1.19%
Meals Tax	530,000	641,208	675,000	675,000	725,000	7.41%
Communications Sales & Use Tax	635,000	571,761	600,000	600,000	450,000	-25.00%
Bank Stock Tax	11,000	15,937	12,000	12,000	12,000	0.00%
Total Other Property Taxes	\$ 8,587,727	9,407,999	9,295,000	9,295,000	9,781,000	5.23%
PERMITS, FEES & LICENSES						
Animal License	\$ 40,000	33,132	40,000	40,000	35,000	-12.50%
Land Use Application Fees	-	50	-	-	-	0.00%
Land Transfer Fees	1,000	1,697	1,000	1,000	1,000	0.00%
Inspections Technology Fee	18,000	24,861	20,000	20,000	20,000	0.00%
Zoning Use & Subdiv Ord Fee	75,000	100,889	75,000	75,000	75,000	0.00%
Building & Misc Permits & Fees	500,000	591,506	550,000	550,000	400,000	-27.27%
Solid Waste Franchise Fee	30,000	39,095	30,000	30,000	40,000	33.33%
Concealed Weapon Permit Fee	40,000	25,603	40,000	40,000	40,000	0.00%
Total Permits, Fees & Licenses	\$ 704,000	816,832	756,000	756,000	611,000	-19.18%

Isle of Wight County
Adopted FY 2023-24 Operating Budget
General Fund Revenues

	FY 2022	FY 2022	FY 2023	FY 2023*	FY 2024*	PCT*
	Amended	Actual	Original	Amended	Adopted	Change
FINES & FORFEITURES						
Court Fines and Forfeitures	\$ 115,000	81,811	75,000	75,000	75,000	0.00%
Interest - Court Fine & Forft	4,000	4,281	4,000	4,000	4,000	0.00%
County Code Violations	10,000	3,932	10,000	10,000	5,000	-50.00%
Total Fines & Forfeitures	\$ 129,000	90,024	89,000	89,000	84,000	-5.62%
REVENUE FROM USE						
Interest Revenue	\$ 300,000	135,171	100,000	100,000	500,000	400.00%
Property Rental	185,000	42,253	185,000	185,000	185,000	0.00%
Lease Revenue	-	169,738	-	-	-	0.00%
Unrealized Gain on Investment	-	(512,403)	-	-	-	0.00%
Total Revenue from Use	\$ 485,000	(165,241)	285,000	285,000	685,000	140.35%
CHARGES FOR SERVICES						
Set Off Collection Fees	\$ 75,000	130,044	75,000	75,000	100,000	33.33%
Finance Administration Fee	1,000	570	1,000	1,000	1,000	0.00%
Court Security Fee	65,000	90,686	80,000	80,000	85,000	6.25%
Sheriff's Fee	2,000	2,205	2,000	2,000	2,000	0.00%
Sheriff Extradition Revenue	7,000	1,537	4,000	4,000	2,000	-50.00%
Law Library Fees	8,000	6,474	8,000	8,000	6,000	-25.00%
Building Const Court Fees	15,000	11,606	15,000	15,000	12,000	-20.00%
Courthouse Construction Fees	20,000	18,190	20,000	20,000	18,000	-10.00%
Reimb for Court Appointed Atty	2,000	1,901	2,000	2,000	2,000	0.00%
Commonwealth Attorney's Fees	3,000	2,312	3,000	3,000	3,000	0.00%
Criminal Check & Incident Rpt	1,000	470	1,000	1,000	1,000	0.00%
Fingerprinting	1,000	960	1,000	1,000	1,000	0.00%
Animal Adoption Fees	30,000	20,335	30,000	30,000	25,000	-16.67%
Impound Fees	2,000	1,394	1,000	1,000	1,000	0.00%
Quarantine Fees	-	1,920	-	-	-	0.00%
Kennel Fees	-	2,820	-	-	-	0.00%
Miscellaneous Charges	-	1,435	-	-	-	0.00%
EMS Revenue Recovery	900,000	1,289,914	1,000,000	1,000,000	1,100,000	10.00%
EMS Records Request Fee	-	1,130	-	-	-	0.00%
Treasurer Admin Fees	160,000	216,134	175,000	175,000	200,000	14.29%
DMV Hold Administration Fee	15,000	65,720	25,000	25,000	40,000	60.00%
Camps	103,000	46,116	104,500	104,500	102,000	-2.39%
Special Events Fee	4,500	1,580	2,000	2,000	1,500	-25.00%
Athletics	101,750	43,315	53,935	53,935	65,264	21.00%
Instructor Classes	25,865	1,911	15,700	15,700	5,000	-68.15%
Recreation	38,720	64,355	38,720	38,720	60,000	54.96%
Senior Adult Programming	23,950	7,181	16,492	16,492	27,600	67.35%
Tyler's Beach Docking	-	3,540	-	-	500	0.00%
Windsor Center Fees	7,100	2,010	2,592	2,592	1,200	-53.70%
Tourism Special Events	1,000	-	1,000	1,000	1,000	0.00%
Tourism	8,080	14,819	8,080	8,080	15,000	85.64%
Total Charges for Services	\$ 1,620,965	\$ 2,052,585	\$ 1,686,019	\$ 1,686,019	\$ 1,878,064	11.39%

Isle of Wight County
Adopted FY 2023-24 Operating Budget
General Fund Revenues

	FY 2022	FY 2022	FY 2023	FY 2023*	FY 2024*	PCT*
	Amended	Actual	Original	Amended	Adopted	Change
RECOVERED COST						
Borrow Pit Contribution	\$ 50,000	70,515	50,000	50,000	50,000	0.00%
Insurance Reimbursements	78,553	32,240	50,000	118,003	50,000	-57.63%
Miscellaneous	-	1,086	-	-	200,000	0.00%
Sale of Recyclables	50,000	128,395	80,000	80,000	80,000	0.00%
Recovered Costs	-	76,663	-	-	-	0.00%
Smithfield Debt Service	51,453	51,453	51,453	51,453	-	-100.00%
Smfld Tourism Recovered Cost	279,892	263,023	286,603	286,603	314,005	9.56%
Salty Southern Route	5,500	5,500	5,500	5,500	5,500	0.00%
Total Recovered Cost	\$ 515,398	\$ 628,875	\$ 523,556	\$ 591,559	\$ 699,505	18.25%
MISCELLANEOUS						
DSS Indirect Cost Allocation	\$ 387,576	243,393	398,242	398,242	414,626	4.11%
Recovered Costs	-	-	-	-	20,000	0.00%
Gifts and Donations	500	-	500	500	-	-100.00%
Sale of Photocopies / Maps	-	4,156	-	-	-	0.00%
Miscellaneous	10,000	3,536	20,000	20,000	20,000	0.00%
Surplus Proceeds	10,000	71,277	20,000	20,000	20,000	0.00%
Surplus- Real Property	-	9,882	-	-	-	0.00%
School Meal Debt Collections	-	234	-	-	-	0.00%
P-Card Rebate	30,000	26,098	30,000	30,000	30,000	0.00%
E-payables Rebate	11,000	4,328	5,000	5,000	5,000	0.00%
PU Indirect Cost	230,722	230,722	247,027	247,027	227,414	-7.94%
SW Indirect Cost	67,382	67,382	74,294	74,294	80,700	8.62%
Market Fees	31,875	36,220	33,860	34,327	37,500	9.24%
Market Sponsors	6,600	10,400	6,900	6,900	8,500	23.19%
Vintage Market	40,775	33,037	42,160	59,302	33,000	-44.35%
2011 QSCB Federal Tax Credit	337,500	318,263	337,500	337,500	318,263	-5.70%
Total Miscellaneous	\$ 1,163,930	\$ 1,058,927	\$ 1,215,483	\$ 1,233,092	\$ 1,215,003	-1.47%
NON-CATEGORICAL AID						
Auto Rental Tax	\$ 35,000	58,996	50,000	50,000	50,000	0.00%
Other	-	6,624	-	-	-	0.00%
Rolling Stock Tax	42,000	40,062	42,000	42,000	42,000	0.00%
Mobile Home Titling Tax	45,000	94,873	45,000	45,000	80,000	77.78%
Grantor's Tax	135,000	208,974	200,000	200,000	200,000	0.00%
State PPTR	5,115,890	5,115,890	5,115,890	5,115,890	5,115,890	0.00%
Total Non-categorical Aid	\$ 5,372,890	5,525,419	5,452,890	5,452,890	5,487,890	0.64%

Isle of Wight County
Adopted FY 2023-24 Operating Budget
General Fund Revenues

	FY 2022	FY 2022	FY 2023	FY 2023*	FY 2024*	PCT*
	Amended	Actual	Original	Amended	Adopted	Change
CATEGORICAL AID						
Comonwealth Attorney Shared Expenses	\$ 421,529	418,035	421,529	421,529	475,166	12.72%
Sheriff Shared Expenses	1,416,259	1,385,654	1,416,259	1,416,259	1,532,467	8.21%
Commissioner Shared Expenses	158,295	157,378	158,295	158,295	172,844	9.19%
Treasurer Shared Expenses	140,162	129,223	140,162	140,162	153,257	9.34%
Registrar/Electoral Brd Shrd Ex	58,290	72,499	58,290	58,290	58,290	0.00%
Clerk of Circuit Court Shrd Ex	291,573	349,043	291,573	300,407	325,855	8.47%
Technology Trust Funds	40,284	25,803	40,284	41,310	22,698	-45.05%
Total Categorical Aid	\$ 2,526,392	2,537,635	2,526,392	2,536,252	2,740,577	8.06%
REVENUE FROM THE COMMONWEALTH						
Fire Prevention Program	\$ 98,807	92,941	98,807	109,639	109,639	0.00%
Four for Life	47,000	59,636	40,000	40,000	36,127	-9.68%
Total Revenue from the Commonwealth	\$ 145,807	152,577	138,807	149,639	145,766	-2.59%
REVENUE FROM THE FEDERAL GOVERNMENT						
Federal Grant Revenue	\$ -	4,722	-	-	-	0.00%
Total Federal Revenue	\$ -	4,722	-	-	-	0.00%
OTHER FINANCING SOURCES						
Lease Proceeds	\$ 934,745	935,000	540,000	540,000	598,800	10.89%
Lease Obligation Issued	-	163,184	-	-	-	0.00%
Transfer from Grants Fund	7,217,738	7,207,987	-	-	322,917	0.00%
Appropriated Fund Balance	1,512,258	-	-	9,965,906	-	-100.00%
Committed Fund Balance	40,472	-	-	83,576	-	-100.00%
Transfer from Debt Service	645,916	645,916	924,012	924,012	-	-100.00%
Assigned Fund Balance	3,810,035	-	-	1,201,828	-	-100.00%
Transfer from Assigned FB	324,513	-	-	276,336	-	-100.00%
Total Other Financing Sources	\$ 14,485,677	8,952,087	1,464,012	12,991,657	921,717	-92.91%
TOTAL GENERAL FUND REVENUES	\$ 98,092,787	93,017,440	88,979,159	100,613,108	95,536,114	-5.05%

Isle of Wight County
Adopted FY 2023-24 Operating Budget
General Fund- Expenditures

	FY 2022 Amended	FY 2022 Actual	FY 2023 Original	FY 2023* Amended	FY 2024* Adopted	PCT* Change
GENERAL ADMINISTRATION						
Board of Supervisors	\$ 381,095	359,172	345,718	381,144	372,373	-2.30%
County Administration	490,251	481,340	490,509	508,596	531,119	4.43%
County Attorney	683,643	681,220	674,903	684,349	496,743	-27.41%
Human Resources	406,245	360,094	378,407	451,926	524,396	16.04%
Voter Registration	453,898	429,111	361,218	377,556	545,968	44.61%
Total General Administration	\$ 2,415,132	2,310,936	2,250,755	2,403,571	2,470,599	2.79%
FINANCIAL ADMINISTRATION						
Commissioner of the Revenue	\$ 765,696	744,571	799,137	859,954	868,607	1.01%
Assessment	497,900	31,524	119,800	575,520	178,500	-68.98%
Treasurer	897,035	881,803	917,299	1,015,208	1,135,479	11.85%
Budget & Finance	898,010	786,893	826,149	943,838	895,930	-5.08%
Purchasing	140,233	96,371	164,303	170,407	177,831	4.36%
Total Financial Administration	\$ 3,198,874	2,541,162	2,826,688	3,564,927	3,256,347	-8.66%
JUDICIAL						
Circuit Court Judges	\$ 90,888	88,795	90,839	102,107	99,400	-2.65%
General District Court	26,246	18,619	28,601	28,601	29,612	3.53%
Fifth District Community Corrections Program	18,926	18,614	18,614	18,614	20,316	9.14%
Juvenile and Domestic Relations Court	12,575	8,105	12,642	12,772	12,902	1.02%
Juvenile Accountability Program	2,500	19	2,500	2,500	2,500	0.00%
Court Services Unit	200,100	98,445	200,281	250,341	200,965	-19.72%
Clerk of the Circuit Court	598,386	578,684	630,317	772,763	735,867	-4.77%
Commonwealth's Attorney	840,463	830,300	843,540	916,005	1,003,854	9.59%
Total Judicial	\$ 1,790,084	1,641,582	1,827,334	2,103,703	2,105,416	0.08%
PUBLIC SAFETY						
Sheriff - Administration & Public Safety Officers	\$ 5,794,060	5,724,065	5,857,758	7,039,148	7,917,696	12.48%
Sheriff - Animal Control	584,411	548,247	629,548	646,882	745,124	15.19%
Fire and Rescue Response	3,498,632	3,318,568	3,612,472	4,049,489	4,439,527	9.63%
Fire & Rescue - Station Services	1,427,427	1,415,545	1,567,352	1,591,434	1,707,295	7.28%
Fire & Rescue - Emergency Mgt & Billing	508,408	485,337	526,885	556,389	670,128	20.44%
Western Tidewater Regional Jail	1,293,333	1,293,333	1,293,333	1,293,333	1,259,298	-2.63%
Total Public Safety	\$ 13,106,270	12,785,096	13,487,348	15,176,675	16,739,068	10.29%
PUBLIC WORKS						
Public Works - Administration	\$ 318,611	310,993	320,744	331,121	337,251	1.85%
Public Works - Transportation	370,374	325,492	356,038	463,723	473,978	2.21%
Public Works - Refuse Collection & Disposal	3,026,270	2,738,530	2,965,138	3,310,993	3,341,499	0.92%
Public Works - Building Maintenance	1,649,561	1,548,030	1,525,335	1,708,713	1,718,525	0.57%
Public Works - Capital Programs and Inspections	86,262	83,259	85,963	105,712	97,080	-8.17%
Total Public Works	\$ 5,451,078	5,006,304	5,253,218	5,920,262	5,968,333	0.81%

Isle of Wight County
Adopted FY 2023-24 Operating Budget
General Fund- Expenditures

	FY 2022	FY 2022	FY 2023	FY 2023*	FY 2024*	PCT*
	Amended	Actual	Original	Amended	Adopted	Change
HEALTH & WELFARE						
Western Tidewater Health District	\$ 300,000	239,363	575,000	575,000	580,000	0.87%
Western Tidewater Community Service Board	250,777	250,777	289,214	289,214	297,890	3.00%
Total Health & Welfare	\$ 550,777	490,140	864,214	864,214	877,890	1.58%
EDUCATION						
Local Support	\$ 27,378,430	26,644,274	25,522,248	27,094,755	30,209,069	11.49%
School Capital Maintenance	447,444	213,171	-	234,272	250,000	6.71%
Total Education	\$ 27,825,874	26,857,445	25,522,248	27,329,027	30,459,069	19.34%
PARKS, RECREATION, GROUNDS & CULTURAL						
Parks and Recreation - Administration	\$ 262,502	262,103	265,899	293,483	278,936	-4.96%
Parks and Recreation - Gateways, and Grounds	1,004,695	862,267	958,002	1,024,254	1,102,287	7.62%
Parks and Recreation - Programs	767,372	555,902	720,557	800,687	904,208	12.93%
Blackwater Regional Library - Local Support	891,490	886,837	962,508	962,508	1,046,756	8.75%
Total Parks, Recreation, Grounds & Cultural	\$ 2,926,059	2,567,110	2,906,966	3,080,932	3,332,187	8.16%
COMMUNITY DEVELOPMENT						
Planning and Zoning	\$ 830,766	752,338	854,603	944,902	1,086,051	14.94%
Inspections	764,054	714,663	749,583	856,856	829,428	-3.20%
Economic Development	2,002,651	1,680,641	1,059,589	1,358,846	808,393	-40.51%
Tourism	573,851	548,051	587,786	612,659	649,509	6.01%
Markets	82,524	62,048	84,690	104,359	79,000	-24.30%
Communications	78,648	63,355	79,351	138,226	140,639	1.75%
Virginia Coop Ext - Local Support	73,642	63,905	75,515	75,620	78,934	4.38%
Total Community Development	\$ 4,406,137	3,885,001	3,491,117	4,091,468	3,671,954	-10.25%
OTHER PUBLIC SERVICES						
Local and Regional Organizations	\$ 1,615,597	1,576,958	1,611,077	1,611,077	1,627,809	1.04%
Total Other Public Services	\$ 1,615,597	1,576,958	1,611,077	1,611,077	1,627,809	1.04%
DEBT SERVICE						
Debt Service	\$ 16,444,031	15,934,884	12,772,154	12,775,154	12,158,396	-4.83%
Total Debt Service	\$ 16,444,031	15,934,884	12,772,154	12,775,154	12,158,396	-4.83%
NON-DEPARTMENTAL						
Non-Departmental Expenses	\$ 2,203,645	566,974	5,325,821	11,031,531	2,651,020	-75.97%
Internal Service Charges	1,567,420	1,495,293	1,775,766	1,775,766	1,985,123	11.79%
Transfer to Other Funds	14,591,808	13,793,495	9,064,453	8,884,801	8,232,903	-7.34%
Total Non-Departmental	\$ 18,362,874	15,855,762	16,166,040	21,692,098	12,869,046	-40.67%
TOTAL GENERAL FUND EXPENDITURES	\$ 98,092,787	91,452,379	88,979,159	100,613,108	95,536,114	-5.05%



Local Roots, Global Reach

ISLE OF WIGHT
COUNTY, VIRGINIA

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ISLE OF WIGHT
COUNTY, VIRGINIA

GENERAL ADMINISTRATION

BOARD OF SUPERVISORS

DESCRIPTION

The Board of Supervisors is an elected body of five members representing the County's five election districts. The Board adopts ordinances, resolutions and motions in order to effectuate policies and programs for the effective and efficient governance of the County. 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 another one as Vice-Chairman.

FY23 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.

FY24 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

	FY22 ACTUAL	FY23 ACTUAL	FY24 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 2023-24 Operating Budget
General Fund Expenditures

BOARD OF SUPERVISORS

	FY 2022	FY 2022	FY 2023	FY 2023*	FY 2024*	PCT*
	Amended	Actual	Original	Amended	Adopted	Change
Salaries and Wages	\$ 63,402	63,402	64,221	69,860	72,615	3.94%
Board Salaries	61,812	61,812	61,812	61,812	64,000	3.54%
Overtime	348	348	-	-	-	0.00%
Other Compensation	350	350	300	-	-	0.00%
FICA (SS & Medicare)	9,578	9,074	9,642	9,997	10,452	4.55%
VRS - Retirement Benefits	7,417	6,892	7,469	8,009	8,446	5.46%
Hospital/Medical Plans	28,179	28,179	29,923	29,923	25,959	-13.25%
Group Life Insurance	850	850	861	923	974	5.53%
Professional Services	114,505	97,100	90,000	94,830	97,830	3.16%
Software License/Maintenance	39,640	39,544	32,645	56,645	42,000	-25.85%
Advertising Services	25,225	24,761	24,500	24,500	24,500	0.00%
Postage	101	101	50	106	150	41.51%
Telephone (Voice And Fax)	605	583	610	610	612	0.33%
Travel & Training	6,250	4,775	6,500	7,368	7,500	1.79%
Operating Expenses	10,338	10,338	7,500	6,792	7,500	10.42%
Dues & Association Memberships	10,000	8,585	9,585	9,585	9,585	0.00%
Office Supplies	2,495	2,478	100	184	250	35.87%
Total Operating Expenditures	\$ 381,095	359,172	345,718	381,144	372,373	-2.30%

PERSONNEL SUMMARY

	FY 2022	FY 2023	FY 2024
	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	0.0
Clerk to the Board	0.0	0.0	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.

FY23 ACCOMPLISHMENTS

- Adjusted and managed County operations to ensure continuous and consistent service provision in the immediate aftermath 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.

FY24 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

	FY22 ACTUAL	FY23 ACTUAL	FY24 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 2023-24 Operating Budget
General Fund Expenditures

COUNTY ADMINISTRATOR

	FY 2022	FY 2022	FY 2023	FY 2023*	FY 2024*	PCT*
	Amended	Actual	Original	Amended	Adopted	Change
Salaries and Wages	\$ 345,938	341,404	347,423	362,201	379,189	4.69%
Overtime	135	135	-	-	-	0.00%
FICA (SS & Medicare)	26,541	23,564	26,578	27,709	29,008	4.69%
VRS - Retirement Benefits	40,299	38,958	41,971	43,815	45,801	4.53%
Hospital/Medical Plans	39,079	39,079	41,148	41,214	41,796	1.41%
Group Life Insurance	4,616	4,616	4,656	4,854	5,082	4.70%
Deferred Comp	15,915	15,906	12,630	12,630	12,630	0.00%
Postage	72	72	150	150	150	0.00%
Telephone (Voice and Fax)	1,293	1,293	1,365	1,435	1,375	-4.18%
Travel & Training	6,401	6,401	5,000	5,000	6,000	20.00%
Tolls & Parking	31	31	-	-	-	0.00%
Dues & Assoc Memberships	4,395	4,395	3,650	3,650	4,400	20.55%
Office Supplies	1,615	1,606	2,000	2,000	1,750	-12.50%
Copier Lease	2,738	2,652	2,738	2,738	2,738	0.00%
Copier Service/Supply Contract	1,184	1,143	1,200	1,200	1,200	0.00%
Capital Lease Interest	-	86	-	-	-	0.00%
Total Operating Expenditures	\$ 490,251	481,340	490,509	508,596	531,119	4.43%

PERSONNEL SUMMARY

	FY 2022	FY 2023	FY 2024
	Actual	Amended	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.

FY23 ACCOMPLISHMENTS

- Updated the Isle of Wight County Code in compliance with revisions to the Code of Virginia.
- Continued to provide legal assistance 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.

FY24 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	FY22 ACTUAL	FY23 ESTIMATE
Board of Supervisors / County Administrator	40%	40%
Planning & Zoning/PC/Inspections/Codes/Wetlands/BZA	17%	20%
Public Utilities/Works/Transportation	13%	10%

COUNTY ATTORNEY

Continued

PERFORMANCE MEASURES / STATISTICS (continued)

Workload by Department	FY22 ACTUAL	FY23 ESTIMATE
Social Services	9%	10%
Sheriff	5%	5%
Economic Development/EDA	4%	5%
County Attorney's Office	2%	-
Budget & Finance/Procurement	2%	2%
Commissioner of Revenue	2%	1%
Emergency Services	2%	2%
Parks & Recreation	1%	-
Miscellaneous	3%	5%

COUNTY ATTORNEY

Continued

Isle of Wight County
Adopted FY 2023-24 Operating Budget
General Fund Expenditures

COUNTY ATTORNEY

	FY 2022	FY 2022	FY 2023	FY 2023*	FY 2024*	PCT*
	Amended	Actual	Original	Amended	Adopted	Change
Salaries and Wages	\$ 167,639	166,604	173,763	181,594	190,358	4.83%
FICA (SS & Medicare)	13,188	12,330	13,293	13,892	14,563	4.83%
VRS - Retirement Benefits	20,141	19,953	21,490	22,467	23,533	4.74%
Hospital/Medical Plans	27,435	27,435	29,056	28,990	29,523	1.84%
Group Life Insurance	2,307	2,307	2,329	2,434	2,551	4.81%
Deferred Comp	12,465	12,465	8,168	8,168	10,911	33.58%
Professional Services	425,528	425,528	375,000	375,000	175,000	-53.33%
Contracted Services	-	-	25,000	25,000	25,000	0.00%
Postage	300	168	300	300	300	0.00%
Telephone (Voice and Fax)	536	383	536	536	536	0.00%
Travel & Training	889	889	4,000	4,000	2,500	-37.50%
Dues & Association Memberships	830	830	2,000	2,000	2,000	0.00%
Office Supplies	610	610	1,500	1,500	1,500	0.00%
Copier Lease	2,268	2,197	2,268	2,268	2,268	0.00%
Copier Service/Supply Contract	1,200	1,143	1,200	1,200	1,200	0.00%
Books/Subscriptions	8,307	8,307	15,000	15,000	15,000	0.00%
Capital Lease Interest	-	71	-	-	-	0.00%
Total Operating Expenditures	\$ 683,643	681,220	674,903	684,349	496,743	-27.41%

PERSONNEL SUMMARY

	FY 2022	FY 2023	FY 2024
	Actual	Amended	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.

FY23 ACCOMPLISHMENTS

- Implemented the recommendations from the compensation study.
- Successfully held a job fair in the County to promote vacant positions.
- Negotiated a lower price for a annual services contract that provides the same level of service.
- Revised the performance evaluation process/system
- Other hiring/posting avenues were explored and used for posting jobs opportunities giving the County a larger footprint when looking for new candidates.
- Maintained competitive and cost-effective employee benefits plans, as well as monitored health care reform mandates and trends.
- Managed the County's Employee Giving Campaign for 2022 for United Way of South Hampton Roads.
- Led a Toy Drive for the children served by the Isle of Wight Department of Social Services.

FY24 OBJECTIVES

- Ensure the workforce planning is current, competitive, promotes clear mobility, and identifies future growth.
- To provide training and development opportunities for our employees responsive to County needs.
- 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.
- Provide benefits plans that meet the needs of our employees which will aid in recruitment and retention and is cost effective and sustainable.
- Support the development of our employees through professional development, career development and improved performance management.

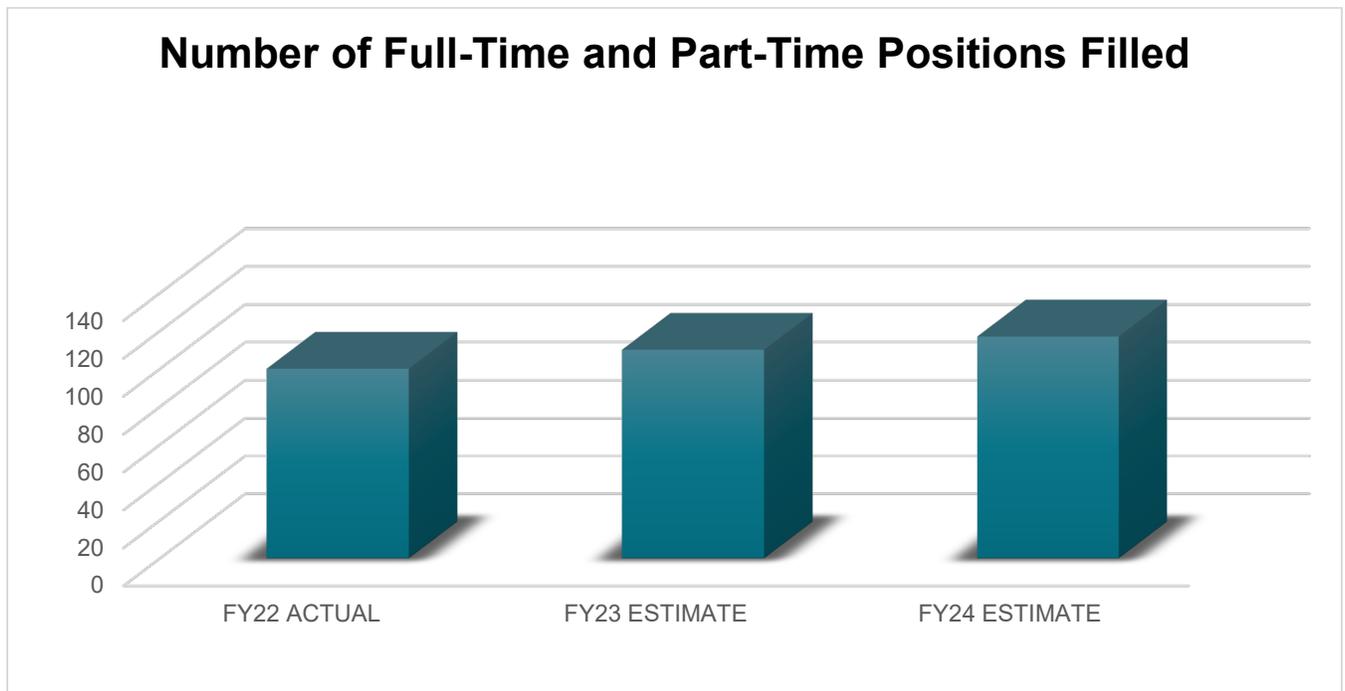
HUMAN RESOURCES

Continued

PERFORMANCE MEASURES / STATISTICS

	FY22 ACTUAL	FY23 ESTIMATE	FY24 ESTIMATE
Personnel Policy Amendments Completed	5	5	Will no longer measure
Number of Full-Time and Part-Time Positions Filled	100	110	117
Training Sessions (non-safety) provided for County staff	2	3	3
Create a positive applicant experience through transparency and communication in the recruitment, selection and onboarding process	New measure	New measure	100%

TRENDS



HUMAN RESOURCES

Continued

Isle of Wight County
Adopted FY 2023-24 Operating Budget
General Fund Expenditures

HUMAN RESOURCES

	FY 2022	FY 2022	FY 2023	FY 2023*	FY 2024*	PCT*
	Amended	Actual	Original	Amended	Adopted	Change
Salaries and Wages	\$ 197,545	197,545	198,856	251,848	289,379	14.90%
Part-Time Salaries	924	924	-	-	-	0.00%
FICA (SS & Medicare)	15,067	14,773	15,213	19,267	22,137	14.90%
VRS - Retirement Benefits	22,973	21,606	23,399	30,012	34,473	14.86%
Hospital/Medical Plans	28,146	27,584	29,008	29,008	38,663	33.28%
Group Life Insurance	2,631	2,631	2,665	3,375	3,878	14.90%
Deferred Comp	1,260	1,260	1,260	1,260	1,680	33.33%
Tuition Reimbursement	5,000	2,368	5,000	5,000	7,000	40.00%
Professional Services	83,060	51,027	39,500	48,250	47,500	-1.55%
Advertising Services	2,500	873	2,500	2,500	18,500	640.00%
Postage	350	105	350	350	350	0.00%
Telephone (Voice and Fax)	1,946	1,387	1,556	1,556	1,736	11.57%
Emp Service Awards & Recognition	24,645	23,791	34,500	34,500	34,500	0.00%
Travel & Training	5,195	5,195	6,400	6,400	6,400	0.00%
Contributions	200	200	-	-	-	0.00%
Operating Expenses	10,472	4,493	15,000	15,000	15,000	0.00%
Dues & Association Membership	1,161	1,161	1,000	1,000	1,000	0.00%
Office Supplies	3,169	3,169	2,200	2,600	2,200	-15.38%
Total Operating Expenditures	\$ 406,245	360,094	378,407	451,926	524,396	16.04%

PERSONNEL SUMMARY

	FY 2022	FY 2023	FY 2024
	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	1.0	1.0
Number of Full-Time Positions	3.0	4.0	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.

FY23 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 2022.
- 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.

FY24 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 2023 General Election starting in January 2023.
- Continuing to inform the citizens of Isle of Wight, by various methods, of the new House, Senate, and Congressional districts as well as new precincts due to the redistricting process.

ELECTORAL BOARD / REGISTRAR

Continued

PERFORMANCE MEASURES / STATISTICS

	FY22 ACTUAL	FY23 ACTUAL	FY25 ESTIMATE
Number of Registered Voters	31,000	31,500	32,000
Percent of Election Results Certified within 3 Days	100%	100%	100%

ELECTORAL BOARD / REGISTRAR

Continued

Isle of Wight County Adopted FY 2023-24 Operating Budget General Fund Expenditures

REGISTRAR

	FY 2022 Amended	FY 2022 Actual	FY 2023 Original	FY 2023* Amended	FY 2024* Adopted	PCT* Change
Salaries And Wages	\$ 123,397	122,155	135,543	145,735	216,210	48.36%
Overtime	632	632	-	-	-	0.00%
Part-Time Salaries	41,795	41,795	41,553	43,260	40,571	-6.22%
Compensation	39,850	39,850	38,000	38,000	90,000	136.84%
FICA (SS & Medicare)	15,711	12,341	13,548	14,427	19,644	36.16%
VRS - Retirement Benefits	12,723	12,570	14,481	16,104	22,567	40.13%
Hospital/Medical Plans	30,974	27,184	32,919	32,919	37,882	15.08%
Group Life Insurance	1,670	1,579	1,692	1,829	2,590	41.61%
Deferred Comp	420	350	420	420	840	100.00%
Repairs & Maintenance	14,150	6,973	21,000	21,000	21,000	0.00%
Advertising Services	1,000	790	1,600	1,600	1,600	0.00%
Utilities	5,955	5,927	4,130	5,930	4,130	-30.35%
Postage	16,895	15,818	7,000	7,000	10,000	42.86%
Telephone (Voice and Fax)	464	444	464	464	466	0.43%
Lease/Rental of Equipment	775	721	2,300	2,300	4,000	73.91%
Lease/Rental of Buildings	2,100	1,600	2,100	2,100	3,000	42.86%
Travel & Training	5,163	3,667	6,500	6,500	6,500	0.00%
Operating Expenses	30,000	27,508	30,000	30,000	57,000	90.00%
Dues & Association Memberships	500	380	500	500	500	0.00%
Office Supplies	4,000	3,461	4,000	4,000	4,000	0.00%
Copier Lease	2,299	2,228	2,268	2,268	2,268	0.00%
Copier Service/Supply Contract	1,200	1,143	1,200	1,200	1,200	0.00%
Equipment/Machinery	102,225	99,926	-	-	-	0.00%
Capital Lease Interest	-	71	-	-	-	0.00%
Total Operating Expenditures	\$ 453,898	429,111	361,218	377,556	545,968	44.61%

PERSONNEL SUMMARY

	FY 2022 Actual	FY 2023 Amended	FY 2024 Adopted
Registrar	1.0	1.0	1.0
Deputy Registrar	1.0	1.0	0.0
Deputy Registrar/ Absentee Coordinator	0.0	0.0	1.0
Elections Training Coordinator	0.0	0.0	1.0
Number of Full-Time Positions	2.0	2.0	3.0



Local Roots, Global Reach

ISLE OF WIGHT
COUNTY, VIRGINIA

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.

FY23 ACCOMPLISHMENTS

- Included email addresses on all forms/letters and made forms fillable to allow for documents to be sent electronically.
- Developed office procedures for each function of the office to help with training staff.
- Reinstated in- person application process with tax relief applicants.

FY24 OBJECTIVES

- To develop online services to include BL renewals.
- To provide great courteous and efficient service customer service to all citizens
- To send staff to Career Development Classes and training sessions to foster new/creative ideas for the office.

PERFORMANCE MEASURES / STATISTICS

	FY21 ACTUAL	FY22 ACTUAL	FY23 ESTIMATE
Personal Property Assessments	64,844	62,822	66,000
Machinery & Tools/Business Personal Property Assessments	1,670	1,736	1,800
Mobile Home Assessments	1,512	1,548	1,580
Tax Relief Application	865	905	950
Business Licenses	1,659	1,916	2,200
Meals & Lodging Taxes	79	96	110
State Income Tax Returns	1,103	899	700
Estimated Income Tax Returns	280	273	270

COMMISSIONER OF THE REVENUE

Continued

PERFORMANCE MEASURES / STATISTICS (continued)

	FY21 ACTUAL	FY22 ACTUAL	FY23 ESTIMATE
Bank Franchise Tax Returns	2	1	1
Public Service Corporations Assessed	52	48	45

Isle of Wight County
Adopted FY 2023-24 Operating Budget
General Fund Expenditures

COMMISSIONER OF REVENUE

	FY 2022 Amended	FY 2022 Actual	FY 2023 Original	FY 2023* Amended	FY 2024* Adopted	PCT* Change
Salaries and Wages	\$ 502,857	496,281	507,482	557,443	568,802	2.04%
FICA (SS & Medicare)	38,469	36,575	38,823	42,645	43,514	2.04%
VRS - Retirement Benefits	58,431	53,806	60,225	66,380	68,189	2.73%
Hospital/Medical Plans	114,137	110,521	137,776	137,776	127,681	-7.33%
Group Life Insurance	6,692	6,517	6,801	7,470	7,623	2.05%
Deferred Comp	3,780	3,640	4,200	4,200	2,940	-30.00%
Maintenance Service Contracts	6,000	5,931	6,600	6,764	7,500	10.88%
Postage	6,248	6,248	6,000	6,000	6,900	15.00%
Telephone (Voice and Fax)	1,131	1,131	895	1,355	1,123	-17.12%
Travel & Training	5,026	2,212	5,400	5,400	7,000	29.63%
Dues & Association Memberships	1,100	985	1,000	1,000	1,000	0.00%
Office Supplies	4,890	4,410	6,400	6,236	6,800	9.04%
Copier Lease	2,335	2,262	2,335	2,335	2,335	0.00%
Copier Service/Supply Contract	1,200	1,143	1,200	1,200	1,200	0.00%
Books/Subscriptions	13,400	12,836	14,000	13,750	16,000	16.36%
Capital Lease Interest	-	73	-	-	-	0.00%
Total Operating Expenditures	\$ 765,696	744,571	799,137	859,954	868,607	1.01%

PERSONNEL SUMMARY

	FY 2022 Actual	FY 2023 Amended	FY 2024 Adopted
Commissioner of the Revenue	1.0	1.0	1.0
Chief Deputy COR	1.0	1.0	1.0
Deputy Clerk I - IV	9.0	9.0	9.0
Number of Full-Time Positions	11.0	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

- Completed the general reassessment on time and notified all citizens of the new assessment.
- Conducted two town hall meetings to notify citizens of the reassessment process and answer questions.

FY23 OBJECTIVES

- Assist the Board of Equalization during the Public Hearing process.
- Continue to assess all new construction completed during the fiscal year on schedule and notify taxpayers of the new assessment.

PERFORMANCE MEASURES / STATISTICS

	2021 ACTUAL	2022 ACTUAL	2023 ESTIMATE
Land Parcels	21,083	21,274	21,500
Real Estate Transfers	2,440	2,133	2,200
Reassessments New Construction	693	458	500

ASSESSMENT

Continued

Isle of Wight County
Adopted FY 2023-24 Operating Budget
General Fund Expenditures

REAL ESTATE ASSESSMENT

	FY 2022	FY 2022	FY 2023	FY 2023*	FY 2024*	PCT*
	Amended	Actual	Original	Amended	Adopted	Change
Compensation	\$ -	-	-	-	12,500	100.00%
Professional Services	496,000	31,440	17,000	472,720	28,000	-94.08%
Advertising Services	300	-	500	500	5,000	900.00%
Postage	1,200	84	300	300	600	100.00%
Travel & Training	400	-	1,200	1,200	1,200	0.00%
Office Supplies	-	-	800	800	1,200	50.00%
Reassessment Reserve	-	-	100,000	100,000	130,000	30.00%
Total Operating Expenditures	\$ 497,900	31,524	119,800	575,520	178,500	-68.98%

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.

FY23 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.

FY24 OBJECTIVES

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

PERFORMANCE MEASURES / STATISTICS

	FY22 ACTUAL	FY23 ESTIMATE	FY24 ESTIMATE
Collections Rate	99.0%	99.0%	99.0%

TREASURER

Continued

Isle of Wight County
Adopted FY 2023-24 Operating Budget
General Fund Expenditures

TREASURER

	FY 2022	FY 2022	FY 2023	FY 2023*	FY 2024*	PCT*
	Amended	Actual	Original	Amended	Adopted	Change
Salaries and Wages	\$ 416,829	416,828	440,221	501,065	581,055	15.96%
Overtime	759	485	-	5,100	-	0.00%
Part-Time Salaries	42,254	42,254	40,804	55,036	44,558	-19.04%
FICA (SS & Medicare)	36,102	33,750	36,799	42,933	47,860	11.48%
VRS - Retirement Benefits	49,944	44,143	52,675	62,352	68,945	10.57%
Hospital/Medical Plans	81,303	78,391	104,857	104,857	132,126	26.01%
Group Life Insurance	5,720	5,392	5,899	6,951	7,787	12.03%
Deferred Comp	2,614	2,614	2,940	2,940	3,360	14.29%
Bank Fees	73,000	72,892	50,000	17,000	50,000	194.12%
Maintenance Service Contracts	3,790	3,042	5,800	5,800	5,800	0.00%
Advertising Services	1,504	1,262	3,290	3,290	3,290	0.00%
DMV Stop Program Fees	48,000	47,345	48,000	48,000	48,000	0.00%
Postage	96,450	96,135	85,700	96,700	98,000	1.34%
Telephone (Voice and Fax)	2,057	2,057	1,599	2,069	1,963	-5.12%
Lease/Rental of Equipment	1,680	685	1,680	1,680	3,200	90.48%
Travel & Training	3,343	3,343	5,000	5,000	5,000	0.00%
Operating Expenses	393	195	500	500	500	0.00%
Due & Association Membership	1,000	884	2,000	2,000	2,000	0.00%
Office Supplies	24,740	24,740	22,500	44,900	25,000	-44.32%
Copier Lease	2,353	2,280	2,335	2,335	2,335	0.00%
Copier Service/Supply Contract	1,200	1,143	1,200	1,200	1,200	0.00%
Items for Resale	2,000	1,664	3,500	3,500	3,500	0.00%
Capital Lease Interest	-	278	-	-	-	0.00%
Total Operating Expenditures	\$ 897,035	881,803	917,299	1,015,208	1,135,479	11.85%

PERSONNEL SUMMARY

	FY 2022	FY 2023	FY 2024
	Actual	Amended	Adopted
Treasurer	1.0	1.0	1.0
Chief Deputy Treasurer	1.0	1.0	1.0
Deputy Clerk I-IV	7.0	8.0	7.0
Deputy Clerk IV Jr Accountant	0.0	0.0	1.0
Number of Full-Time Positions	9.0	10.0	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

FY23 ACCOMPLISHMENTS

- Began implementation of new budgeting software that will also improve fiscal transparency.
- Implemented new GASB pronouncement for reporting lease obligations.
- Began implementation of GASB pronouncement for reporting Subscription Based Information Technology Agreements.
- Attained an Unmodified Opinion for the County’s financial audit for Fiscal Year 2021-22.
- Received the Government Finance Officers Association Distinguished Budget Presentation Award for Fiscal Years 2022-23.
- The FY 2022 Annual Comprehensive Financial Report was submitted on time to the Auditor of Public Accounts (APA).

FY24 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 ACFR 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

	FY22 ACTUAL	FY23 ACTUAL	FY24 ESTIMATE
Bill/Invoice Payment 98% within 30 days of receipt	98%	99%	99%
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 2023-24 Operating Budget
General Fund Expenditures

BUDGET & FINANCE

	FY 2022	FY 2022	FY 2023	FY 2023*	FY 2024*	PCT*
	Amended	Actual	Original	Amended	Adopted	Change
Salaries and Wages	\$ 511,351	496,965	515,719	557,992	580,758	4.08%
Part-Time Salaries	3,517	3,517	-	34	-	0.00%
FICA (SS & Medicare)	39,118	36,710	39,453	42,205	44,428	5.27%
VRS - Retirement Benefits	59,635	55,689	62,070	66,559	69,866	4.97%
Hospital/Medical Plans	106,856	92,535	104,857	104,857	102,073	-2.66%
Group Life Insurance	6,830	6,631	6,911	7,393	7,783	5.28%
Deferred Comp	2,100	1,925	2,100	2,100	2,520	20.00%
Professional Services	73,146	71,146	64,930	66,930	58,230	-13.00%
Postage	4,000	2,725	3,500	3,500	3,500	0.00%
Telephone (Voice and Fax)	3,327	1,623	1,706	1,706	1,869	9.55%
Travel & Training	7,937	7,937	15,000	10,274	15,000	46.00%
Dues & Association Memberships	1,580	1,580	780	1,610	780	-51.55%
Office Supplies	5,000	4,110	5,000	4,953	5,000	0.95%
Copier Lease	2,448	2,373	2,423	2,423	2,423	0.00%
Copier Service/Supply Contract	1,200	1,154	1,200	1,200	1,200	0.00%
Books/Subscriptions	165	-	500	500	500	0.00%
Capital Outlay	69,801	198	-	69,602	-	0.00%
Capital Lease Interest	-	76	-	-	-	0.00%
Total Operating Expenditures	\$ 898,010	786,893	826,149	943,838	895,930	-5.08%

PERSONNEL SUMMARY

	FY 2022	FY 2023	FY 2024
	Actual	Amended	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	0.0
Jr Accountant- Payroll	0.0	0.0	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.

FY23 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.

FY24 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)

PURCHASING

Continued

PERFORMANCE MEASURES / STATISTICS

	FY22 ACTUAL	FY23 ACTUAL	FY24 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 2023-24 Operating Budget
General Fund Expenditures

PURCHASING

	FY 2022	FY 2022	FY 2023	FY 2023*	FY 2024*	PCT*
	Amended	Actual	Original	Amended	Adopted	Change
Salaries And Wages	\$ 101,164	74,159	108,326	113,352	119,887	5.77%
FICA (SS & Medicare)	10,085	5,712	8,287	8,671	9,172	5.78%
VRS - Retirement Benefits	15,395	7,666	13,520	14,147	14,386	1.69%
Medical/Dental Plans	8,556	6,417	29,923	29,923	30,404	1.61%
Group Life Insurance	1,763	878	1,452	1,519	1,607	5.79%
Deferred Comp	840	455	840	840	420	-50.00%
Travel & Training	2,010	813	1,580	1,580	1,580	0.00%
Dues & Association Memberships	270	270	225	225	225	0.00%
Office Supplies	150	-	150	150	150	0.00%
Total Operating Expenditures	\$ 140,233	96,371	164,303	170,407	177,831	4.36%

PERSONNEL SUMMARY

	FY 2022	FY 2023	FY 2024
	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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ISLE OF WIGHT
COUNTY, VIRGINIA

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ISLE OF WIGHT
COUNTY, VIRGINIA

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.

FY24 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 2023-24 Operating Budget
General Fund Expenditures**

CIRCUIT COURT

	FY 2022 Amended	FY 2022 Actual	FY 2023 Original	FY 2023* Amended	FY 2024* Adopted	PCT* Change
Salaries And Wages	\$ 55,874	55,729	56,259	61,076	66,520	8.91%
Compensation	5,900	5,490	4,400	9,910	-	-100.00%
FICA (SS & Medicare)	4,275	3,941	4,304	4,642	5,088	9.61%
VRS - Retirement Benefits	6,490	6,031	6,543	7,057	7,737	9.64%
Hospital/Medical Plans	15,568	15,568	16,460	16,460	16,719	1.57%
Group Life Insurance	743	743	754	813	892	9.72%
Deferred Comp	420	420	420	420	420	0.00%
Telephone (Voice and Fax)	357	357	299	329	624	89.67%
Travel & Training	61	-	200	200	200	0.00%
Dues & Association Memberships	200	-	200	200	200	0.00%
Office Supplies	1,000	516	1,000	1,000	1,000	0.00%
Total Operating Expenditures	\$ 90,888	88,795	90,839	102,107	99,400	-2.65%

PERSONNEL SUMMARY

	FY 2022 Actual	FY 2023 Amended	FY 2024 Adopted
Civil Docket Administrator	1.0	1.0	1.0
Number of Full-Time Positions	1.0	1.0	1.0

GENERAL DISTRICT COURT

DESCRIPTION

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

FY24 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 2023-24 Operating Budget
General Fund Expenditures**

GENERAL DISTRICT COURT

	FY 2022 Amended	FY 2022 Actual	FY 2023 Original	FY 2023* Amended	FY 2024* Adopted	PCT* Change
Other Compensation	\$ 3,017	3,017	3,020	3,020	3,400	12.58%
Court Appt Public Defender	14,219	7,118	15,000	15,000	15,000	0.00%
Telephone (Voice and Fax)	1,361	1,328	1,361	1,361	1,372	0.81%
Travel & Training	2,106	2,105	1,500	1,500	2,055	37.00%
Operating Expenses	758	461	2,500	2,500	2,500	0.00%
Dues & Association Membership	250	240	685	685	750	9.49%
Office Supplies	1,000	872	1,000	1,000	1,000	0.00%
Copier Lease	2,335	2,262	2,335	2,335	2,335	0.00%
Copier Service/Supply Contract	1,200	1,143	1,200	1,200	1,200	0.00%
Capital Lease Interest	-	73	-	-	-	0.00%
Total Operating Expenditures	\$ 26,246	18,619	28,601	28,601	29,612	3.53%

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.

FY24 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 2023-24 Operating Budget
General Fund Expenditures**

WESTERN TIDEWATER COMM CORRECTNS

	FY 2022 Amended	FY 2022 Actual	FY 2023 Original	FY 2023* Amended	FY 2024* Adopted	PCT* Change
Telephone (Voice And Fax)	\$ 312	-	-	-	-	0.00%
Contributions	18,614	18,614	18,614	18,614	20,316	9.14%
Total Operating Expenditures	\$ 18,926	18,614	18,614	18,614	20,316	9.14%

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.

FY23 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.

FY24 OBJECTIVES

- With continued funding, we plan to serve at least the same number of new referrals in FY 2024. 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 2023-24 Operating Budget
General Fund Expenditures

JUVENILE ACCOUNTABILITY PROGRAM

	FY 2022	FY 2022	FY 2023	FY 2023*	FY 2024*	PCT*
	Amended	Actual	Original	Amended	Adopted	Change
Professional Services	\$ 1,250	-	1,250	1,250	1,250	0.00%
Telephone (Voice And Fax)	75	19	75	75	75	0.00%
Drug Testing Supplies	750	-	750	750	750	0.00%
Drug Lab Test	425	-	425	425	425	0.00%
Total Operating Expenditures	\$ 2,500	19	2,500	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.

FY24 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 2023-24 Operating Budget
General Fund Expenditures**

JUVENILE & DOMESTIC RELATION COURT

	FY 2022 Amended	FY 2022 Actual	FY 2023 Original	FY 2023* Amended	FY 2024* Adopted	PCT* Change
Other Compensation	\$ 2,140	1,992	2,140	2,201	2,400	9.04%
Repairs & Maintenance	240	-	240	179	240	34.08%
Court Appointed Public Defender	500	-	500	500	500	0.00%
Postage	1,120	870	800	800	800	0.00%
Telephone (Voice and Fax)	1,157	1,003	1,044	1,174	1,044	-11.07%
Travel & Training	1,832	117	2,000	2,000	2,000	0.00%
Dues & Association Membership	450	185	450	450	450	0.00%
Office Supplies	1,500	360	2,000	2,000	2,000	0.00%
Copier Lease	2,436	2,365	2,268	2,268	2,268	0.00%
Copier Service/Supply Contract	1,200	1,143	1,200	1,200	1,200	0.00%
Capital Lease Interest	-	71	-	-	-	0.00%
Total Operating Expenditures	\$ 12,575	8,105	12,642	12,772	12,902	1.02%

FIFTH DISTRICT COURT SERVICES UNIT

DESCRIPTION

The Fifth District Court Services Unit serves the counties of Isle of Wight and Southampton and the cities of Suffolk and Franklin. The Court Services Unit has offices in the cities of Franklin and Suffolk and Isle of Wight County. The Court Services Unit has 18 employees consisting of a director, three supervisors, 10 probation/parole officers, an executive administrator and three 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 for 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 ACCOMPLISHMENTS

- Diverted 26% of all juvenile delinquency/status offense intakes.
- Hosted Truancy Reduction Committee hearings in partnership with Isle of Wight County Public Schools aimed at addressing and improving attendance patterns of identified school age children.
- Successfully partnered with the Western Tidewater Community Services Board and Tidewater Youth Services Commission to offer services and referrals for court involved young people and diversion cases.
- Successfully maintained Effective Practices in Community Supervision Sustainability Plan.
- Successfully maintained the Standardized Disposition Matrix.

FY24 OBJECTIVES

- To exceed the Department of Juvenile Justice standards for probation and parole case contact compliance.
- To refer 100% of cases scheduled to come out of juvenile correctional centers for re-entry services to support their transition to the community.
- To refer 100% of high-risk cases for supplemental services according to their assessed area(s) of need.

PERFORMANCE MEASURES / STATISTICS

FY2022 Statistics

- 12 placements at the Chesapeake Juvenile Services detention center
- 10 youth were on probation supervision and 2 youth were committed to DJJ or 3 on parole supervision.
- 23 youth received diversion services.
- 47 youth received pre-court, pre-dispositional and post-dispositional monitoring services.
- 107 delinquents and 334 domestic complaints were made to intake.

FIFTH DISTRICT COURT SERVICES UNIT

Continued

PERFORMANCE MEASURES / STATISTICS (continued)

FY2023 Statistics

- 13 placements at the Chesapeake Juvenile Services detention center
- 9 youth were on probation supervision and 2 youth committed to DJJ.
- 12 youth received diversion services.
- 44 youth received pre-court, pre-dispositional and post-dispositional monitoring services.
- 43 delinquents and 242 domestic complaints were made to intake.

**Isle of Wight County
Adopted FY 2023-24 Operating Budget
General Fund Expenditures**

FIFTH DISTRICT COURT SERVICES

	FY 2022 Amended	FY 2022 Actual	FY 2023 Original	FY 2023* Amended	FY 2024* Adopted	PCT* Change
Professional Services	\$ 199,269	97,614	199,500	249,500	200,100	-19.80%
Telephone (Voice And Fax)	831	831	781	841	865	2.85%
Total Operating Expenditures	\$ 200,100	98,445	200,281	250,341	200,965	-19.72%

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.

FY23 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 the 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 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 them 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 received/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

FY23 ACCOMPLISHMENTS *(continued)*

- Technology equipment has been updated in the Circuit courtroom, jury assembly room and jury deliberation room. This equipment had not been updated since the construction of the building in 2010. These upgrades to equipment have greatly improved the technology available to the participants in the court process.
- The Clerk’s office staff, in any spare time, are beginning to back scan all case files dated prior to digitization of cases which started in 2010. This effort is being made to get ahead of pending legislation that may require mass digitization of all cases not already scanned and thereby lessening the cost of an outside source to do the scanning when mandated.

FY24 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.
- Continue to scan case files as time permits.
- To utilize any LVA grants to continue the preservation of the records of the County.

PERFORMANCE MEASURES / STATISTICS

	FY21 ACTUAL	FY22 ACTUAL	FY23 ESTIMATE
Wills/Estates Initiated	212	244	250
Judgments/Administrative Liens/Notices	1,165	1,339	1,500
Deeds Recorded	8,120	9,119	9,500
Financing Statements	74	166	150
Marriage Licenses	175	205	200
Passport Applications	239	335	400
Civil Actions Commenced	430	386	400
Concealed Handgun Permits	1,557	911	1,000
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 2023-24 Operating Budget
General Fund Expenditures

CLERK OF THE CIRCUIT COURT

	FY 2022	FY 2022	FY 2023	FY 2023*	FY 2024*	PCT*
	Amended	Actual	Original	Amended	Adopted	Change
Salaries and Wages	\$ 367,311	363,781	375,433	437,492	460,352	5.23%
FICA (SS & Medicare)	28,099	26,176	28,721	33,177	35,217	6.15%
VRS - Retirement Benefits	42,785	39,933	44,300	51,701	54,030	4.50%
Hospital/Medical Plans	70,351	70,351	91,030	91,030	88,037	-3.29%
Group Life Insurance	4,901	4,882	5,031	5,836	6,169	5.71%
Deferred Comp	2,940	2,835	2,940	2,940	2,940	0.00%
Legal Services-Jurors	17,920	15,061	17,920	17,920	17,920	0.00%
Professional Services	-	-	-	57,800	-	-100.00%
TTF Professional Services	34,935	34,935	31,450	41,310	31,450	-23.87%
Repairs & Maintenance	500	-	500	500	500	0.00%
Maintenance Service Contracts	10,000	7,971	10,000	10,000	10,000	0.00%
Postage	3,360	3,360	6,520	6,520	7,000	7.36%
Telephone (Voice and Fax)	2,288	1,837	1,604	1,669	1,684	0.90%
Travel & Training	1,000	586	1,000	1,000	3,000	200.00%
Dues & Association Membership	600	320	600	600	600	0.00%
Office Supplies	5,429	3,247	7,300	7,300	11,000	50.68%
Copier Lease	2,268	2,197	2,268	2,268	2,268	0.00%
Copier Service/Supply Contract	1,200	1,143	1,200	1,200	1,200	0.00%
Capital Lease Interest	-	71	-	-	-	0.00%
Audit Fees	2,500	-	2,500	2,500	2,500	0.00%
Total Operating Expenditures	\$ 598,386	578,684	630,317	772,763	735,867	-4.77%

PERSONNEL SUMMARY

	FY 2022	FY 2023	FY 2024
	Actual	Amended	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.

FY23 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.

FY24 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

	FY22 ACTUAL	FY23 ACTUAL	FY24 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 2023-24 Operating Budget
General Fund Expenditures

COMMONWEALTH ATTORNEY

	FY 2022	FY 2022	FY 2023	FY 2023*	FY 2024*	PCT*
	Amended	Actual	Original	Amended	Adopted	Change
Salaries and Wages	\$ 581,841	581,400	585,450	645,370	675,702	4.70%
Part-Time Salaries	-	-	-	-	40,000	100.00%
FICA (SS & Medicare)	-	42,313	44,787	49,115	54,752	11.48%
VRS - Retirement Benefits	44,551	63,414	68,896	75,865	79,504	4.80%
Hospital/Medical Plans	67,686	99,168	104,857	104,857	106,518	1.58%
Group Life Insurance	99,168	7,753	7,846	8,604	9,055	5.24%
Deferred Comp	7,752	2,520	2,520	2,520	2,520	0.00%
Maintenance Service Contracts	2,520	5,236	7,685	5,880	7,685	30.70%
Telephone (Voice and Fax)	7,685	4,523	1,781	4,076	4,700	15.31%
Travel & Training	5,042	6,779	6,750	6,750	6,750	0.00%
Travel- Witness	6,779	-	-	-	4,000	100.00%
Dues & Association Membership	5,250	5,110	5,250	5,250	3,700	-29.52%
Office Supplies	4,196	4,148	4,250	4,250	5,500	29.41%
Copier Lease	2,293	2,222	2,268	2,268	2,268	0.00%
Copier Service/Supply Contract	1,200	1,143	1,200	1,200	1,200	0.00%
Equipment/Machinery	4,500	4,500	-	-	-	0.00%
Capital Lease Interest	-	71	-	-	-	0.00%
Total Operating Expenditures	\$ 840,463	830,300	843,540	916,005	1,003,854	9.59%

PERSONNEL SUMMARY

	FY 2022	FY 2023	FY 2024
	Actual	Amended	Adopted
Commonwealth Attorney	1.0	1.0	1.0
Senior Asst Commonwealth Attorney	0.0	1.0	1.0
Asst Commonwealth Attorney	2.0	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



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ISLE OF WIGHT
COUNTY, VIRGINIA

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ISLE OF WIGHT
COUNTY, VIRGINIA

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.

DEPARTMENT GOALS & OBJECTIVES

Commitment to Professionalism

- Continue to increase deputy positions to keep up with County growth
- Hiring – actively recruit and hire individuals with moral courage to treat citizens fairly and impartially.
- Accreditation – continue on-going meetings of compliance and documentation. This agency is scheduled for re-accreditation in April of 2026.
- Monitor and evaluate the increase in population, residences, businesses, and roadways in the Carrollton area.

Continue with Community Outreach

- 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 through High Schools.

Training

- Continue with succession planning to strengthen leadership.
- Continue employee skill set development.
- Continue incorporating a more systematic approach to training (relevant – affordable – intensive)

Recruitment and Retention

- 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.
- Participate in Job Fairs

FY23 ACCOMPLISHMENTS

- Continued to develop, train, and implement comprehensive policies and procedures on all operational components of this office (100 policies).
- Received our 3rd Accreditation award from the Virginia Law Enforcement Professional Standards Coalition (VLEPSC).
- Reestablished the Special Response Team (SRT).
- Established a D.A.R.E. program and certified 3 D.A.R.E. instructors.
- Received DCJS grant funding for 4 SRO positions providing an SRO in every Isle of Wight County Public School.
- Received funding for 4 additional deputy positions.
- Promotions in 2022 Sgt. Adam Cornwell, Sgt. Eric Bertram, Cpl. Thomas Deacon, Cpl. Christopher Hancock.
- 2 Jet skis were acquired at no cost through a military surplus program. Used for shallow water search and rescue.
- Command Bus was acquired at no cost through a military surplus program to be utilized jointly with county and emergency services.
- Acquired 12 Flock Cameras.
- Acquired Matterport 3D Imaging Camera

Patrol

- Maintained a presence by patrol deputies in all schools, in addition to the SROs full time presence. Patrol conducted 386 school checks that resulted in 255 hours spent in schools.
- Expanded K9 unit with K9 Nova our Explosives Detection dog and K9 Pixel our Electronic Detection dog.

Courts/Civil Process

- Court Security for court cases: 12,099 (3% decrease)
- Civil Process total documents served: 11,348 (32% increase)
- Writs, Levies, Repossessions (subset of total): 28 (16% increase)
- Evictions (subset of total): 126 (335% increase)

Community Services

- Outreach – Conducted 2,369 (26% increase) community relation meetings, business assist, business checks, project lifesaver, police escorts and community events.

SHERIFF

Continued

PERFORMANCE MEASURES / STATISTICS

2022 CALENDAR SCHOOL CHECKS

SCHOOL	COUNT	TIME	% COUNT	% TIME
Carrollton Elementary School	70	38:56	18.1%	15.2%
Carrsville Elementary School	60	28:51	15.5%	11.3%
Georgie D Tyler Middle School	36	30:13	9.3%	11.8%
Hardy Elementary School	35	22:25	9.1%	8.8%
Isle Of Wight Academy	3	0:15	0.8%	0.1%
Smithfield High School	52	34:06	13.5%	13.3%
Smithfield Middle School	9	6:45	2.3%	2.6%
Westside Elementary School	13	12:05	3.4%	4.7%
Windsor Elementary School	78	52:58	20.2%	20.7%
Windsor High School	30	29:21	7.8%	11.5%
Grand Total	269	134:03	100.0%	100.0%
Average time on message		00:39		

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

PERFORMANCE MEASURES / STATISTICS (continued)

	2021	2022	% CHANGE
Calls for Service	43,356	46,981	8.36%
Average Response Time	12:36	10:45	-14.68%
Mental Health Related Transports	79	105	32.91%
Traffic Stops	2,276	2,538	11.51%
Traffic Summons	1,758	1,805	2.67%
Traffic Crashes	885	786	-11.19%
Warrants Served	1,257	1,180	-6.13%
Civil Process Served	8,568	11,348	32.45%
School Checks	244	386	58.20%
Gun Permits Processed	845	973	15.15%
Incident Reports	2,664	2,623	-1.54%
Crimes Against Property	463	431	-6.91%
Crimes Against Persons	118	112	-5.08%
Crimes Against Society	258	273	5.81%
Crimes-Fraud Related	339	296	-12.68%
Crimes (Total in all three categories)	1,178	1,112	-5.60%

SHERIFF

Continued

Isle of Wight County
Adopted FY 2023-24 Operating Budget
General Fund Expenditures

SHERIFF

	FY 2022	FY 2022	FY 2023	FY 2023*	FY 2024*	PCT*
	Amended	Actual	Original	Amended	Adopted	Change
Salaries and Wages	\$ 2,998,974	2,998,974	3,110,208	3,699,220	4,398,758	18.91%
Overtime	284,384	284,384	300,000	300,000	313,578	4.53%
Part-Time Salaries	129,200	129,199	122,800	127,712	134,098	5.00%
FICA (SS & Medicare)	257,133	248,878	270,276	314,713	370,752	17.81%
VRS - Retirement Benefits	343,615	300,556	357,320	423,173	507,017	19.81%
Hospital/Medical Plans	663,612	592,566	673,789	673,789	878,560	30.39%
Group Life Insurance	39,421	37,675	41,677	49,355	58,877	19.29%
Deferred Comp	20,580	17,832	18,060	18,060	21,420	18.60%
Uniforms Taxable	3,758	3,328	4,500	4,500	6,600	46.67%
Professional Services	7,700	7,650	8,700	8,700	8,700	0.00%
Repairs & Maintenance	913	913	6,148	6,148	6,148	0.00%
Maintenance Service Contracts	31,579	31,579	38,779	38,779	49,770	28.34%
Advertising Services	2,732	2,711	6,350	6,350	6,350	0.00%
Capital Lease Agreements	-	163,184	178,940	178,940	185,535	3.69%
Utilities	42,728	42,728	45,000	45,000	45,000	0.00%
Postage	2,000	1,969	2,000	2,000	2,000	0.00%
Telephone (Voice and Fax)	31,231	31,231	31,646	31,646	42,777	35.17%
RMS Licenses	35,030	34,747	31,500	31,500	7,385	-76.56%
Travel & Training	44,193	44,193	45,000	45,000	60,000	33.33%
Tolls & Parking	14	14	-	-	-	0.00%
Travel - Prisoner Extradition	3,480	3,479	-	-	-	0.00%
Special Investigate Task Force	2,000	1,964	2,000	2,000	2,000	0.00%
Operating Expenses	50,735	50,734	56,125	56,125	65,125	16.04%
Dues & Association Memberships	7,185	6,993	7,370	7,370	7,470	1.36%
Office Supplies	14,218	14,202	13,000	13,000	13,000	0.00%
Equipment-Small<\$5k	6,357	6,357	9,300	18,938	8,200	-56.70%
Copier Lease	4,815	4,743	4,300	4,300	4,300	0.00%
Copier Service/Supply Contract	1,200	1,143	1,200	1,200	1,200	0.00%
Computer Software	500	480	500	500	500	0.00%
Computer Hardware<\$5k	1,494	1,493	3,000	18,447	3,000	-83.74%
Fleet	317,991	316,539	385,000	405,964	549,306	35.31%
Uniforms	76,160	73,293	83,270	100,279	83,270	-16.96%
Equipment/Machinery	-	-	-	62,000	-	-100.00%
Capital Outlay	369,130	268,173	-	344,440	77,000	-77.64%
Capital Lease Interest	-	162	-	-	-	0.00%
Total Operating Expenditures	\$ 5,794,060	5,724,065	5,857,758	7,039,148	7,917,696	12.48%

SHERIFF

Continued

PERSONNEL SUMMARY

	FY 2022	FY 2023	FY 2024
	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	7.0
Corporal	4.0	5.0	5.0
Investigator	5.0	5.0	6.0
Deputy Sheriff	33.5	39.0	31.0
Deputy First Class	0.0	0.0	4.0
Senior Deputy	0.0	0.0	5.0
Office Manager S O	1.0	1.0	1.0
Administrative Asst.	3.0	3.0	3.0
IT Support Specialist II	0.0	0.3	0.25
Number of Full-Time Positions	59.50	66.25	69.25

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.

FY23 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, and other local areas.
- Hosted a Rabies, Licensing and Microchip clinic with the help of Banfield Pet Hospital
- Received 1,207 animals in the facility.
- Facilitated the adoption of 360 animals.
- Facilitated the transfer of 214 animals.
 - Expanded additional partnerships with other animal care facilities.
- Responded to 1,745 calls for service.
- Maintained a consistent euthanasia rate for dogs.
- Reduced euthanasia of cats:
 - Improving sanitization, vaccination, and placement procedures within the facility
 - Extending socialization of feral/trapped community cats
 - Partnering with other organizations for discounted Trap, Neuter, Vaccinate and Release packages.
- Reunite 166 animals with their families.
- Had all ACO fitted and receive Ballistic vest and were trained in firearms.
- ACO's Justice, Brooke and Courtney completed their ACO training.

FY24 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.

SHERIFF- ANIMAL SERVICES

Continued

FY24 OBJECTIVES (continued)

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

PERFORMANCE MEASURES / STATISTICS

	2021	2022	% CHANGE
Calls for Service	1,591	1,635	2.77%
Number of Animals Entering Animal Services Facility	1,295	1,207	-6.80%
Number of Stray Animals Picked Up	664	653	-1.66%
Number of Animals Adopted	345	322	-6.67%

SHERIFF- ANIMAL SERVICES

Continued

Isle of Wight County
Adopted FY 2023-24 Operating Budget
General Fund Expenditures

ANIMAL CONTROL

	FY 2022	FY 2022	FY 2023	FY 2023*	FY 2024*	PCT*
	Amended	Actual	Original	Amended	Adopted	Change
Salaries and Wages	\$ 231,730	231,697	274,876	290,739	335,412	15.37%
Overtime	54,299	54,226	31,310	45,310	46,310	2.21%
Part-Time Salaries	15,456	9,803	20,676	5,108	22,578	342.01%
FICA (SS & Medicare)	23,914	21,395	25,005	26,282	29,781	13.31%
VRS - Retirement Benefits	30,408	25,403	33,068	35,022	40,902	16.79%
Hospital/Medical Plans	81,538	63,774	83,668	86,063	122,885	42.78%
Group Life Insurance	3,486	3,023	3,684	3,897	4,495	15.35%
Deferred Comp	1,680	1,453	2,100	2,100	2,100	0.00%
Repairs & Maintenance	1,380	370	2,380	2,380	2,380	0.00%
Advertising Services	100	-	1,100	1,100	1,100	0.00%
Veterinarian Services	50,876	49,735	55,000	55,000	40,000	-27.27%
Utilities	15,985	15,984	22,000	20,200	22,000	8.91%
Postage	140	5	140	140	140	0.00%
Telephone (Voice and Fax)	1,418	981	1,300	1,300	1,300	0.00%
Travel & Training	-	-	3,000	3,000	3,000	0.00%
Operating Expenses	41,107	41,107	31,800	31,800	31,800	0.00%
Dues & Association Memberships	120	-	120	120	120	0.00%
Office Supplies	1,125	961	2,125	2,125	2,125	0.00%
Equipment-Small<\$5k	1,000	-	1,000	1,000	1,000	0.00%
Copier Lease	3,213	2,893	3,000	3,000	3,000	0.00%
Fleet	22,232	22,232	29,196	28,196	29,196	3.55%
Uniforms	3,204	3,204	3,000	3,000	3,500	16.67%
Total Operating Expenditures	\$ 584,411	548,247	629,548	646,882	745,124	15.19%

PERSONNEL SUMMARY

	FY 2022	FY 2023	FY 2024
	Actual	Amended	Adopted
Animal Control Officer	4.0	4.0	4.0
Chief Animal Control Officer	1.0	1.0	1.0
Shelter Manager	0.0	0.0	1.0
Kennel Assistant	2.0	2.0	2.0
Number of Full-Time Positions	7.0	7.0	8.0

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.

FY23 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.

FY24 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 and Carrollton Fire station expansion.
- Place a medic in service at the Rushmere Fire Station staffed during peak response hours from 0800-2000 daily

PERFORMANCE MEASURES / STATISTICS

	FY22 ACTUAL	FY23 ACTUAL	FY24 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%	66%	80%
Suburban Response within 10 min (80% Target)	83%	91%	80%

FIRE & RESCUE- RESPONSE

Continued

Isle of Wight County
Adopted FY 2023-24 Operating Budget
General Fund Expenditures

FIRE & RESCUE RESPONSE

	FY 2022 Amended	FY 2022 Actual	FY 2023 Original	FY 2023* Amended	FY 2024* Adopted	PCT* Change
Salaries And Wages	\$ 1,348,150	1,341,371	1,585,401	1,776,538	2,003,918	12.80%
Overtime	273,534	273,534	190,000	290,000	290,000	0.00%
Holiday Pay	72,992	72,720	67,342	96,568	116,554	20.70%
Part-Time Salaries	751,607	751,607	762,000	737,480	815,200	10.54%
FICA (SS & Medicare)	187,140	180,600	197,886	218,282	246,765	13.05%
VRS - Retirement Benefits	167,527	146,801	184,383	211,846	233,773	10.35%
Medical/Dental Plans	357,306	289,695	363,928	363,928	429,392	17.99%
Group Life Insurance	19,217	18,097	21,289	24,453	26,853	9.81%
Deferred Comp	9,870	8,505	10,080	10,080	9,450	-6.25%
Professional Services	18,643	18,623	9,135	9,135	9,530	4.32%
EMS Service Contracts	21,000	20,507	21,000	21,000	23,000	9.52%
Maintenance Service Contracts	18,464	17,092	26,000	26,000	26,000	0.00%
Utilities	800	652	800	800	800	0.00%
Fuel - Volunteer Departments	5,000	-	-	-	-	0.00%
Telephone (Voice And Fax)	16,755	12,770	17,064	13,678	17,064	24.76%
Travel & Training	7,238	7,238	13,000	12,850	15,000	16.73%
Four-4-Life EMS Support	40,000	28,723	40,000	40,000	36,127	-9.68%
Hampton Roads Planning Distric	5,916	5,916	6,082	6,082	6,283	3.30%
Contribution State Forrestry	10,093	10,093	10,093	10,093	10,093	0.00%
Office Supplies	290	251	425	425	425	0.00%
Medical Supplies	54,931	51,770	45,850	87,930	75,000	-14.70%
Medical Services	9,500	9,428	9,414	9,414	10,400	10.47%
Fleet	6,955	6,955	6,300	11,100	8,900	-19.82%
Uniforms	14,500	12,924	15,000	15,000	15,000	0.00%
PPE & Safety	10,000	8,299	10,000	10,000	14,000	40.00%
Capital Outlay	71,205	24,398	-	46,807	-	0.00%
Total Operating Expenditures	\$ 3,498,632	3,318,568	3,612,472	4,049,489	4,439,527	9.63%

PERSONNEL SUMMARY

	FY 2022 Actual	FY 2023 Amended	FY 2024 Adopted
Firefighter/Medic II	19.0	18.0	21.0
Firefighter/Medic I	1.0	3.0	3.0
Fire & EMS LT	4.0	3.0	3.0
Fire & EMS Captain	4.0	4.0	4.0
Number of Full-Time Positions	28.0	28.0	31.0

FIRE & RESCUE- RESPONSE

Continued

Isle of Wight County
Adopted FY 2023-24 Operating Budget
General Fund Expenditures

STATION SERVICES - FIRE & RESCUE

	FY 2022	FY 2022	FY 2023	FY 2023*	FY 2024*	PCT*
	Amended	Actual	Original	Amended	Adopted	Change
Utilities-Volunteer Depts	\$ 117,000	115,743	117,000	117,000	117,000	0.00%
Fuel - Volunteer	61,822	61,822	104,000	104,000	115,000	10.58%
Volunteer Dept-Insurance	202,563	198,631	232,444	232,444	240,444	3.44%
Travel & Training	10,000	9,752	10,000	10,000	10,000	0.00%
Fire Programs Fund Expense	99,386	92,941	98,807	109,639	109,639	0.00%
Contribution Carrollton VFR	162,600	162,600	162,450	162,450	149,400	-8.03%
Contribution-Carrsville VFR	98,115	98,115	83,600	83,600	115,400	38.04%
Contribution Rushmere VF	63,500	63,500	54,900	54,900	65,992	20.20%
Contribution Smithfield VF	197,744	197,744	196,330	209,580	219,400	4.69%
Contribution Windsor VF	167,300	167,300	88,500	88,500	113,000	27.68%
Contribution IOWVR	210,000	210,000	211,000	211,000	246,000	16.59%
Contribution Windsor VR	37,398	37,398	83,321	83,321	39,270	-52.87%
Vehicle Tax Relief	-	-	115,000	115,000	115,000	0.00%
Medical Services	-	-	-	-	16,250	100.00%
Equipment / Machinery	-	-	10,000	10,000	35,500	255.00%
Total Station Services - Fire	\$ 1,427,427	1,415,545	1,567,352	1,591,434	1,707,295	7.28%

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
- Implemented EMS documentation training with EMS providers on patient care reporting.
- The Chief and Captain met with and educated nursing facilities of difference between medical transport and emergency ambulance transport.
- Implemented procedures for billing nursing facilities for transport that should have been medical transports.
- Exceeded projected revenue for FY23.
- Medical Billing clerk obtained NAAC certification.
- Medical Billing Supervisor recertified for NAAC and CAD certification

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
- Implement No Surprises Act procedures to ensure no surprise in medical billing procedures for consumers.
- Update ABN forms and signature templates.
- Implement procedures for pursuing court collections for outstanding private pay balances and balances reimbursed directly to patients.

EMERGENCY SERVICES-EMERGENCY MANAGEMENT & BILLING

Continued

PERFORMANCE MEASURES / STATISTICS

	FY22 ACTUAL	FY23 ACTUAL	FY24 ESTIMATE
Percent Compliance with Federal NIMS Requirements	85%	85%	85%
Number of Patients Billed for EMS Services	3,197	2,878	3,300

EMERGENCY SERVICES-EMERGENCY MANAGEMENT & BILLING

Continued

Isle of Wight County
Adopted FY 2023-24 Operating Budget
General Fund Expenditures

EMERGENCY SERVICES

	FY 2022	FY 2022	FY 2023	FY 2023*	FY 2024*	PCT*
	Amended	Actual	Original	Amended	Adopted	Change
Salaries and Wages	\$ 324,537	321,855	337,926	361,269	427,360	18.29%
Overtime	505	138	505	505	505	0.00%
FICA (SS & Medicare)	25,623	23,861	25,383	27,062	32,732	20.95%
VRS - Retirement Benefits	38,614	35,310	40,275	43,013	51,204	19.04%
Hospital/Medical Plans	59,120	47,864	58,475	58,475	80,559	37.77%
Group Life Insurance	4,422	4,268	4,529	4,823	5,727	18.74%
Deferred Comp	3,366	3,366	3,680	3,680	4,101	11.44%
Maintenance Service Contracts	22,465	22,332	24,500	24,500	24,500	0.00%
Advertising Services	250	-	250	250	-	-100.00%
Postage	3,680	1,576	3,680	3,680	3,680	0.00%
Telephone (Voice and Fax)	3,854	3,765	3,085	4,185	4,115	-1.67%
Travel & Training	6,602	6,602	9,000	9,150	13,736	50.12%
Dues & Association Membership	633	590	498	598	810	35.45%
Office Supplies	2,468	2,468	3,631	3,631	5,331	46.82%
Equipment-Small<\$5k	1,475	1,076	2,500	2,500	4,000	60.00%
Copier Lease	2,268	1,824	2,268	2,268	2,268	0.00%
Copier Service/Supply Contract	1,200	1,143	1,200	1,200	1,200	0.00%
Computer Software <\$5k	91	-	200	100	-	-100.00%
Fleet	6,409	6,409	4,000	4,200	7,000	66.67%
Uniforms	825	819	1,300	1,300	1,300	0.00%
Capital Lease Interest	-	71	-	-	-	0.00%
Total Operating Expenditures	\$ 508,408	485,337	526,885	556,389	670,128	20.44%

PERSONNEL SUMMARY

	FY 2022	FY 2023	FY 2024
	Actual	Amended	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 I	1.0	1.0	1.0
Medical Billing Clerk II	0.0	0.0	1.0
Office Administrator	1.0	1.0	1.0
Number of Full-Time Positions	5.0	5.0	6.0

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 2023-24 Operating Budget
General Fund Expenditures**

WESTERN TIDEWATER REGIONAL JAIL

	FY 2022 Amended	FY 2022 Actual	FY 2023 Original	FY 2023* Amended	FY 2024* Adopted	PCT* Change
Professional Services	\$ 1,293,333	1,293,333	1,293,333	1,293,333	1,259,298	-2.63%
Total Operating Expenditures	\$ 1,293,333	1,293,333	1,293,333	1,293,333	1,259,298	-2.63%



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ISLE OF WIGHT
COUNTY, VIRGINIA

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ISLE OF WIGHT
COUNTY, VIRGINIA

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.

FY23 ACCOMPLISHMENTS

- Maintained seamless operations during current pandemic.

FY24 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 2023-24 Operating Budget
General Fund Expenditures

PUBLIC WORKS ADMINISTRATION

	FY 2022	FY 2022	FY 2023	FY 2023*	FY 2024*	PCT*
	Amended	Actual	Original	Amended	Adopted	Change
Salaries and Wages	\$ 206,482	206,482	202,456	209,424	219,346	4.74%
Part-Time Salaries	1,331	1,331	-	-	-	0.00%
FICA (SS & Medicare)	15,880	15,112	15,488	15,914	16,780	5.44%
VRS - Retirement Benefits	23,393	21,546	23,930	24,578	25,510	3.79%
Hospital/Medical Plans	46,461	43,744	53,745	53,745	50,156	-6.68%
Group Life Insurance	2,679	2,656	2,713	2,788	2,940	5.45%
Deferred Comp	1,340	1,300	840	840	840	0.00%
Utilities	5,200	4,271	5,200	5,200	5,200	0.00%
Postage	75	1	75	75	75	0.00%
Telephone (Voice and Fax)	1,482	1,303	1,282	1,542	1,390	-9.86%
Travel & Training	-	-	250	-	250	100.00%
P Card Suspense	1	-	1	1	-	-100.00%
Office Supplies	2,271	1,790	1,500	1,000	1,500	50.00%
Copier Lease	1,136	1,101	1,134	1,134	1,134	0.00%
Copier Service/Supply Contract	650	571	650	650	650	0.00%
Fleet	10,230	9,749	11,480	14,230	11,480	-19.33%
Capital Lease Interest	-	35	-	-	-	0.00%
Total Operating Expenditures	\$ 318,611	\$ 310,993	320,744	331,121	337,251	1.85%

PERSONNEL SUMMARY

	FY 2022	FY 2023	FY 2024
	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.

FY23 ACCOMPLISHMENTS

- On-going support for Benn's Grant.
- On-going support for South Harbor.
- On-going support for The Crossings.
- Collaboration with P&R on new ATV trail.
- Rushmere Volunteer Fire Dept Expansion Design

FY24 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 2023-24 Operating Budget
General Fund Expenditures

PUBLIC WORKS - CAPITAL PROGRAMS & INSPECTIONS

	FY 2022	FY 2022	FY 2023	FY 2023*	FY 2024*	PCT*
	Amended	Actual	Original	Amended	Adopted	Change
Salaries And Wages	\$ 51,904	51,904	52,363	58,647	61,374	4.65%
FICA (SS & Medicare)	3,951	3,753	4,006	4,379	4,696	7.24%
VRS - Retirement Benefits	6,043	5,615	6,090	6,763	7,138	5.54%
Medical/Dental Plans	14,020	14,020	14,814	14,883	15,047	1.10%
Group Life Insurance	692	692	702	780	823	5.51%
Telephone (Voice And Fax)	1,205	1,203	1,205	1,205	1,219	1.16%
Travel & Training	464	-	800	-	800	100.00%
Operating Expenses	400	-	400	26	400	1438.46%
Fuel	6,783	6,073	4,783	6,757	4,783	-29.21%
PPE & Safety	800	-	800	-	800	100.00%
Vehicles	-	-	-	12,272	-	-100.00%
Total Operating Expenditures	\$ 86,262	83,259	85,963	105,712	97,080	-8.17%

PERSONNEL SUMMARY

	FY 2022	FY 2023	FY 2024
	Actual	Amended	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.

FY23 ACCOMPLISHMENTS

- Continued Outreach with Local Organizations and Schools on Recycling Education.
- Wrenn's Mill R&R Center revamp project completed and grand opening January 26, 2023.
- 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. Added Residential Construction Collection to Wrenn's Mill January 26, 2023.
- Continued tonnage reduction through guideline enforcement and recycling efforts.
- Implemented new recycling program accepting cardboard, aluminum and steel cans
- 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 Bottled Water service, Porta Jon service, and HHW service.
- Sent out RFQ and implemented new 3-year contract for Yard Debris, Residential Construction Debris,
- Received New Boom/Grapple truck and prepared for service.
- Continued and improved drivers' electronic data collection program.
- Continued 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.

FY24 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)

PUBLIC WORKS- REFUSE COLLECTION & DISPOSAL

Continued

FY24 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)
- 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)

PERFORMANCE MEASURES / STATISTICS

	FY22 ACTUAL	FY23 ACTUAL	FY24 ESTIMATE
Refuse Tonnage	16,600	18,000	19,000
Single-Stream Recycling (tonnage) per Calendar Yr.	700	600	400
Yard Waste Recycling (tonnage) per Calendar Yr.	1,349	1,650	1,700
Residential Construction Debris	901	1,250	1,400

PUBLIC WORKS- REFUSE COLLECTION & DISPOSAL

Continued

Isle of Wight County Adopted FY 2023-24 Operating Budget General Fund Expenditures

PUBLIC WORKS - REFUSE

	FY 2022 Amended	FY 2022 Actual	FY 2023 Original	FY 2023* Amended	FY 2024* Adopted	PCT* Change
Salaries and Wages	\$ 358,646	325,959	355,985	465,198	497,967	7.04%
Overtime	20,391	20,391	10,771	22,771	10,771	-52.70%
Part-Time Salaries	444,045	444,045	409,726	520,905	447,421	-14.11%
FICA (SS & Medicare)	60,155	59,109	59,401	68,849	73,147	6.24%
VRS - Retirement Benefits	42,804	36,325	43,112	56,480	60,837	7.71%
Hospital/Medical Plans	107,206	73,259	90,133	90,133	100,803	11.84%
Group Life Insurance	4,902	4,308	4,771	6,206	6,673	7.52%
Deferred Comp	3,360	2,691	2,940	2,940	2,940	0.00%
Uniforms Taxable	143	143	-	-	-	0.00%
Repairs & Maintenance	62,000	59,824	50,000	50,000	50,000	0.00%
Contracted Services	17,737	15,970	15,200	16,700	16,200	-2.99%
Purchased Services-SPSA	1,335,512	1,233,401	1,468,600	1,441,372	1,502,000	4.21%
Utilities	20,950	18,564	17,000	17,000	17,000	0.00%
Telephone (Voice and Fax)	6,758	6,282	6,758	6,808	14,988	120.15%
Travel & Training	1,980	1,980	4,790	4,790	4,800	0.21%
Operating Expenses	9,579	8,594	9,052	9,577	9,052	-5.48%
Landfill Post-Closure Cost	262,459	174,440	190,000	274,365	300,000	9.34%
Dues & Association Membership	395	395	699	699	700	0.14%
Fleet	242,263	228,399	200,000	230,000	200,000	-13.04%
Uniforms	4,500	3,967	4,500	4,500	4,500	0.00%
PPE & Safety	5,833	5,833	6,700	6,700	6,700	0.00%
Capital Outlay	14,652	14,652	15,000	15,000	15,000	0.00%
Total Operating Expenditures	\$ 3,026,270	2,738,530	2,965,138	3,310,993	3,341,499	0.92%

PERSONNEL SUMMARY

	FY 2022 Actual	FY 2023 Amended	FY 2024 Adopted
Solid Waste Manager	1.0	1.0	1.0
Sanitation Supervisor	1.0	0.0	0.0
Lead Sanitation Worker	2.0	2.0	2.0
Maintenance Worker II	0.0	2.0	2.0
Sanitation Equipment Operator	5.0	5.0	5.0
Number of Full-Time Positions	9.0	10.0	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.

FY23 ACCOMPLISHMENTS

- Completed Electrical Work at Fairgrounds
- Completed Electrical Work for Wrenn’s Mill Project
- Maintained seamless operations with limited employees at times

FY24 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

	FY22 ACTUAL	FY23 ESTIMATE	FY24 ESTIMATE
Number of Work Order Requests Received	786	1,000	1,200

TRENDS

	FY22 ACTUAL	FY23 ESTIMATE
Sale of Surplus	\$71,200	\$42,700

PUBLIC WORKS- BUILDING MAINTENANCE & GROUNDS

Continued

Isle of Wight County
Adopted FY 2023-24 Operating Budget
General Fund Expenditures

PUBLIC WORKS - BLDGS & GROUNDS

	FY 2022	FY 2022	FY 2023	FY 2023*	FY 2024*	PCT*
	Amended	Actual	Original	Amended	Adopted	Change
Salaries and Wages	\$ 445,142	442,195	446,308	499,847	556,906	11.42%
Overtime	9,131	8,600	6,060	6,060	9,060	49.50%
Part-Time Salaries	250,303	210,303	166,922	242,749	182,405	-24.86%
FICA (SS & Medicare)	48,954	48,954	47,376	51,751	57,251	10.63%
VRS - Retirement Benefits	52,082	49,155	53,394	59,683	66,858	12.02%
Hospital/Medical Plans	127,146	125,559	135,144	135,144	143,480	6.17%
Group Life Insurance	5,965	5,884	5,981	6,656	7,463	12.12%
Deferred Comp	2,944	2,944	2,940	2,940	3,360	14.29%
Repairs & Maintenance	231,660	231,660	226,000	220,800	248,600	12.59%
Maintenance Service Contracts	119,131	73,972	111,000	111,455	111,000	-0.41%
Generator Maintenance Program	22,500	21,177	22,000	22,000	25,300	15.00%
Utilities	210,966	210,966	204,300	244,300	204,300	-16.37%
Telephone (Voice and Fax)	11,310	10,101	11,392	11,110	12,110	9.00%
Travel & Training	35	35	2,910	51	2,910	5605.88%
P Card Suspense	1	-	1	1	-	-100.00%
Equipment-Small<\$5k	3,730	3,730	4,900	300	4,900	1533.33%
Fleet	32,970	32,970	24,240	31,340	26,640	-15.00%
Uniforms	9,500	8,900	8,000	9,400	9,080	-3.40%
PPE & Safety	1,299	1,275	15,763	9,758	10,185	4.38%
Operating Supplies	29,943	29,943	20,604	27,463	26,617	-3.08%
County Signage	6,509	6,509	5,000	5,320	5,000	-6.02%
Capital Outlay Additions	23,240	23,200	-	-	-	0.00%
Capital Outlay	5,100	-	5,100	10,585	5,100	-51.82%
Total Operating Expenditures	\$ 1,649,561	1,548,030	1,525,335	1,708,713	1,718,525	0.57%

PERSONNEL SUMMARY

	FY 2022	FY 2023	FY 2024
	Actual	Amended	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 Operations Supervisor	1.0	1.0	1.0
Maintenance Worker II	2.0	2.0	2.0
Maintenance Worker I	0.0	0.0	1.0
Custodial Supervisor	1.0	1.0	1.0
Number of Full-Time Positions	10.0	10.0	11.0

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.

FY23 ACCOMPLISHMENTS

- Completed construction of the Nike Park Trail Segment 2 project.
- Initiated right-of-way acquisition phase coordination with VDOT for Nike Park Road Extended.
- Awarded Preliminary Engineering contract for Main St/Rt 258/Rt10 Bypass Improvement Project.
- Awarded Preliminary Engineering contract for Rt 460/Rt 258 Turn Lane Project.
- Applied for four Smart Scale Projects for road improvement projects.
- Applied for four CMAQ & RSTP grant funded projects.
- Applied for three OIPI GAP-TA grant funded projects.

FY24 OBJECTIVES

- To complete right of way process, complete design, and award construction on Smithfield Sidewalk Project. (SP2 – Economic Well-Being and Quality of Life, SP3 – Managing Growth and Change)
- Initiate right-of-way acquisition phase coordination with VDOT for Nike Park Road Extended (SP-Effective Governance and Community PartnershipsSP2 – Economic Well-Being and Quality of Life, SP3 – Managing Growth and Change)

PUBLIC WORKS- TRANSPORTATION

Continued

Isle of Wight County
Adopted FY 2023-24 Operating Budget
General Fund Expenditures

PUBLIC WORKS - TRANSPORTATION

	FY 2022	FY 2022	FY 2023	FY 2023*	FY 2024*	PCT*
	Amended	Actual	Original	Amended	Adopted	Change
Salaries And Wages	\$ 117,526	116,987	117,721	176,849	197,103	11.45%
FICA (SS & Medicare)	8,991	8,167	9,006	13,591	15,079	10.95%
VRS - Retirement Benefits	13,587	12,624	13,691	21,043	23,408	11.24%
Hospital/Medical Plans	28,263	28,263	29,923	30,728	51,567	67.82%
Group Life Insurance	1,556	1,556	1,578	2,381	2,642	10.96%
Deferred Comp	840	835	840	840	1,260	50.00%
Professional Services	122,822	84,781	100,000	122,379	100,000	-18.29%
Maintenance Service Contracts	13,627	12,063	20,000	21,563	20,000	-7.25%
Advertising	400	-	400	400	400	0.00%
Utilities	59,500	58,861	59,500	59,500	59,500	0.00%
Postage	200	64	200	200	200	0.00%
Telephone (Voice And Fax)	879	741	879	879	879	0.00%
Travel & Training	1,223	293	1,340	2,840	1,340	-52.82%
Operating Expenses	-	-	-	3,200	-	-100.00%
Office Supplies	400	128	400	6,770	400	-94.09%
Computer Software <\$5k	360	-	360	360	-	-100.00%
Fleet	11	11	-	-	-	0.00%
PPE & Safety	190	118	200	200	200	0.00%
Total Operating Expenditures	\$ 370,374	325,492	356,038	463,723	473,978	2.21%

PERSONNEL SUMMARY

	FY 2022	FY 2023	FY 2024
	Actual	Amended	Adopted
Transportation Manager	1.0	1.0	1.0
Special Projects Coordinator	1.0	2.0	2.0
Number of Full-Time Positions	2.0	3.0	3.0



Local Roots, Global Reach

ISLE OF WIGHT
COUNTY, VIRGINIA

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.

FY23 ACCOMPLISHMENTS

- Began construction phase of Heritage Park ATV Trail.
- Completed construction of three Heritage Park Fairgrounds pavilions.
- Developed fee structure for Heritage Park Fairgrounds rentals.
- Resurfaced Riverview Park tennis courts.
- Resurfaced Nike Park basketball court.
- Established Nike Park Sheriff's Office satellite office.
- Instituted Therapeutic Recreation programming for youth and adults.

FY24 OBJECTIVES

- Develop Comprehensive Parks and Recreation Master Plan. (SP1 – Effective Governance and Community Partnerships)
- Create playground replacement plan for Camptown, Robinson, Riverview and Nike Parks. (SP2 – Economic Well-Being and Quality of Life)
- Complete PE for Tyler's Beach Marina upgrades. Complete PE for Jones Creek Boat Ramp improvements. (SP3 – Managing Growth and Change)
- Complete construction of Heritage Park ATV Trail. (SP3 – Managing Growth and Change)
- Establish Heritage Park ATV Trail rules, regulations and permitting process. Forest management of Blackwater property. (SP4 – Funding the Future)

PARKS & RECREATION- ADMINISTRATION

Continued

PERFORMANCE MEASURES / STATISTICS

	FY22 ACTUAL	FY23 ACTUAL	FY24 ESTIMATE
Number of Grants Application Submissions for Facility and Program Financial Support	4	0	2
Certified Training Hours Provided to Departmental Staff	700	580	700
Number of Position Turnovers Due to Termination of Employment Other Than Those Created by Retirement	4	3	1
Number of Park Projects Completed from Quarterly Park Inspection Reports	49	45	50

PARKS & RECREATION- ADMINISTRATION

Continued

Isle of Wight County
Adopted FY 2023-24 Operating Budget
General Fund Expenditures

PARKS & RECREATION

	FY 2022	FY 2022	FY 2023	FY 2023*	FY 2024*	PCT*
	Amended	Actual	Original	Amended	Adopted	Change
Salaries and Wages	\$ 174,078	174,078	176,202	198,911	200,172	0.63%
Overtime	8,417	8,417	1,700	1,700	1,700	0.00%
FICA (SS & Medicare)	13,763	13,755	13,610	15,347	15,444	0.63%
VRS - Retirement Benefits	20,336	20,338	21,990	24,824	24,134	-2.78%
Hospital/Medical Plans	24,056	24,056	25,334	25,334	9,241	-63.52%
Group Life Insurance	2,329	2,329	2,362	2,666	2,683	0.64%
Deferred Comp	1,260	1,260	1,260	1,260	840	-33.33%
Postage	210	208	500	500	500	0.00%
Telephone (Voice and Fax)	4,438	4,438	4,425	4,425	5,085	14.92%
Travel & Training	1,953	1,953	6,955	6,955	6,955	0.00%
Dues & Association Membership	627	627	325	325	446	37.23%
Office Supplies	3,798	3,743	4,000	4,000	4,500	12.50%
Copier Lease	4,536	4,394	4,536	4,536	4,536	0.00%
Copier Service/Supply Contract	2,400	2,285	2,400	2,400	2,400	0.00%
Uniforms	200	-	200	200	200	0.00%
Books/Subscriptions	100	79	100	100	100	0.00%
Capital Lease Interest	-	142	-	-	-	0.00%
Total Operating Expenditures	\$ 262,502	262,103	265,899	293,483	278,936	-4.96%

PERSONNEL SUMMARY

	FY 2022	FY 2023	FY 2024
	Actual	Amended	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.

FY23 ACCOMPLISHMENTS

- Hired the County's first Therapeutic Recreation Specialist. Began incorporating a therapeutic recreational approach to assist those with disabilities within the county. Conducted two (2) Therapeutic Recreation Launch Parties to solicit community input and gauge need for therapeutic recreation programs.
- Re-introduced Field Day event for adults with disabilities and their families and friends.
- Introduced therapeutic recreation programming to include a summer camp for children with disabilities.
- Expanded programs offered at The Windsor Town Center to include pickle ball, paint nights and family bingo.

FY24 OBJECTIVES

- Introduce the first summer day camp for adults with disabilities. Develop additional programming opportunities for adults with disabilities. (SP2 – Economic Well-Being and Quality of Life)
- Continue to expand programs offerings within the Windsor Town Center. (SP2 – Economic Well-Being and Quality of Life)
- Increase overall program participations by 5% recreation program revenues by 2.5% from previous fiscal year. (SP3 – Managing Growth and Change)
- Search out and apply for Recreation related grants and sponsorships opportunities. (SP4 – Funding the Future)

PARKS & RECREATION- PROGRAMS

Continued

PERFORMANCE MEASURES / STATISTICS

	FY22 ACTUAL	FY23 ACTUAL	FY24 ESTIMATE
Youth Activities/Programs Offered	20	22	25
Number of Youth Participating	3,000	2,957	3,104
Adult Activities/Programs Offered	20	16	19
Number of Adults Participating	2,000	3,211	3,371

PARKS & RECREATION- PROGRAMS

Continued

Isle of Wight County
Adopted FY 2023-24 Operating Budget
General Fund Expenditures

PARKS & RECREATION - PROGRAMS

	FY 2022	FY 2022	FY 2023	FY 2023*	FY 2024*	PCT*
	Amended	Actual	Original	Amended	Adopted	Change
Salaries And Wages	\$ 217,994	204,283	217,803	279,463	318,938	14.13%
Overtime	2,734	2,734	1,800	1,800	1,800	0.00%
Holiday Pay	44	44	-	-	-	0.00%
Part-Time Salaries	125,273	85,250	121,500	126,360	132,678	5.00%
Other Compensation	6,600	1,900	6,000	6,000	6,000	0.00%
FICA (SS & Medicare)	26,399	22,080	26,095	31,184	34,687	11.23%
VRS - Retirement Benefits	25,505	22,612	25,951	33,646	39,282	16.75%
Medical/Dental Plans	52,189	38,519	55,480	55,480	77,526	39.74%
Group Life Insurance	2,921	2,725	2,919	3,745	4,274	14.13%
Deferred Comp	1,260	840	1,260	1,260	1,260	0.00%
Marketing	14,350	110	15,100	15,100	15,100	0.00%
Utilities	44,955	41,912	45,000	45,000	45,000	0.00%
Telephone (Voice And Fax)	2,367	2,367	2,309	2,309	2,309	0.00%
Lease/Rental of Buildings	1	-	1	1	1	0.00%
Travel & Training	6,504	5,384	7,477	7,477	7,477	0.00%
Special Events	41,875	38,761	40,500	40,500	40,500	0.00%
Dues & Association Memberships	2,150	1,980	7,199	7,199	3,500	-51.38%
Equipment-Small<\$5k	5,200	3,586	5,200	5,200	5,200	0.00%
Uniforms	350	-	-	-	-	0.00%
Athletics	84,345	28,669	42,431	42,431	44,427	4.70%
Camps	31,196	9,070	26,230	26,230	33,046	25.99%
Instuctor Led Classes	17,627	1,326	10,645	10,645	11,190	5.12%
Recreation (Gym, etc.)	13,425	11,130	15,457	15,457	17,792	15.11%
Senior Adult Programming	31,868	25,030	35,450	35,450	53,471	50.83%
Windsor Center	10,240	5,591	8,750	8,750	8,750	0.00%
Total Operating Expenditures	\$ 767,372	555,902	720,557	800,687	904,208	12.93%

PERSONNEL SUMMARY

	FY 2022	FY 2023	FY 2024
	Actual	Amended	Adopted
Recreation Manager	1.0	1.0	1.0
Recreation Specialist	4.0	4.0	4.0
Therapeutic Recreation Specialist	0.0	1.0	1.0
Number of Full-Time Positions	5.0	6.0	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.

FY23 ACCOMPLISHMENTS

- Installation of driveway and parking area at the Sheriff's Department impound garage.
- Replaced playground facility at Nike Park.
- Renovated and resurfaced tennis courts at Riverview and Nike Park.
- Cleared trees and underbrush for the construction to begin for an ATV trail at Heritage Park.
- Installed concrete pads, benches, and trash cans along Park-to-Park multi-use trail.
- Assisted Public Utilities by removing trees and shrubs that created safety concerns at County water towers.

FY24 OBJECTIVES

- Continue the 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 and fertilizer applicators licensing for all staff members. CDL certification for Supervisory staff. (SP2 – Economic Well-Being and Quality of Life)
- 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

	FY22 ACTUAL	FY23 ACTUAL	FY24 ESTIMATE
Acres of Parks, Grounds, and Landscaped Areas Maintained	3,000	3,000	3,010
Average Cost per Acre to Maintain Parks, Grounds, and Landscaped Areas	\$73	\$73	\$76
Completed landscape projects within park facilities	10	18	21
Completed maintenance projects from quarterly park inspection list.	26	30	34

PARKS & RECREATION- GATEWAYS & GROUNDS

Continued

Isle of Wight County
Adopted FY 2023-24 Operating Budget
General Fund Expenditures

PARKS & RECREATION - GATEWAYS & GROUNDS

	FY 2022	FY 2022	FY 2023	FY 2023*	FY 2024*	PCT*
	Amended	Actual	Original	Amended	Adopted	Change
Salaries And Wages	\$ 462,213	420,545	463,926	489,183	559,466	14.37%
Overtime	28,280	24,879	28,000	28,000	28,000	0.00%
Holiday Pay	405	405	-	1,940	-	0.00%
Part-Time Salaries	16,934	7,622	14,500	15,080	15,834	5.00%
FICA (SS & Medicare)	38,818	32,737	38,742	40,867	46,153	12.93%
VRS - Retirement Benefits	54,036	47,207	56,287	59,681	68,652	15.03%
Medical/Dental Plans	163,498	100,532	124,786	124,786	111,806	-10.40%
Group Life Insurance	6,189	5,569	6,217	6,581	7,498	13.93%
Deferred Comp	5,040	3,815	3,780	3,780	4,200	11.11%
Repairs & Maintenance	33,407	29,492	40,000	40,577	48,000	18.29%
Roadway Beautification	1,879	1,879	2,000	2,000	2,000	0.00%
Telephone (Voice And Fax)	1,441	1,441	1,823	1,823	1,828	0.27%
Lease/Rental of Equipment	4,000	3,878	8,000	8,000	8,000	0.00%
Travel & Training	8,034	2,034	4,800	10,800	4,800	-55.56%
Dues & Association Memberships	400	400	1,120	1,120	1,120	0.00%
Fleet	51,848	51,848	50,480	76,495	50,480	-34.01%
Uniforms	3,239	3,239	6,000	6,000	7,130	18.83%
PPE & Safety	3,488	3,488	6,000	9,600	6,420	-33.13%
Operating Supplies	63,286	63,286	63,000	59,400	75,000	26.26%
Equipment/Machinery	19,725	19,688	-	-	-	0.00%
Capital Outlay	38,536	38,285	38,541	38,541	55,900	45.04%
Total Operating Expenditures	\$ 1,004,695	862,267	958,002	1,024,254	1,102,287	7.62%

PERSONNEL SUMMARY

	FY 2022	FY 2023	FY 2024
	Actual	Amended	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	10.0
Number of Full-Time Positions	13.0	13.0	14.0

BLACKWATER REGIONAL LIBRARY

DESCRIPTION

Blackwater Regional Library serves the communities of: Isle of Wight, Southampton, Surry and Sussex Counties and the City of Franklin. The mission of Blackwater Regional Library is to provide online and print resources, access to innovative technologies and 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.

Library Vision Statement

Create a safe and attractive space that promotes creativity, literacy, community enrichment and development, and lifelong learning to all segments of our service area, including representation and inclusion of all community members, regardless of race, age, gender identity, physical and/or print/learning disabilities, national background, or personal beliefs.

Library Mission Statement

Provide online and print resources, access to innovative technologies and a skilled staff to patrons in our service area.

FY24 OBJECTIVES

Creativity

Invite creativity into the lives of all patrons in our service area, encouraging education through programming and outreach.

Objectives:

- Staff will receive outside training in order to provide them with the skills necessary to assist patrons in an effective manner
 - Annual funding will be identified to facilitate staff training
 - Staff will be made aware of and encouraged to take advantage of outside training opportunities, with at least two self-appointed trainings every fiscal year.
- Core Competencies will be established for all levels of library staff, to include in-house training to ensure baseline levels of technical and reference skills. Additionally, a core curriculum of customer service, workplace safety, and diversity & inclusion issues will be a part of every employee's training.
- Provide programming for children, youth and teens
 - Target groups for outreach programming
 - Incorporate the STEAM (Science, Technology, Engineering , Art and Math) initiative into branch activities
 - Cultivate programs that target children's interest

FY24 OBJECTIVES (continued)

Literacy

Promote literacy and education to all patrons in our service area through the use of digital and print resources.

Objectives:

- The library system will purchase materials that are relevant to interests in the communities we serve
 - Use of a cataloging and preprocessing metric to achieve established baseline results
 - Promote all digital reference databases in branch libraries, and review their relevance to the service population yearly
 - Provide eContent to our community via digital content platforms such as Hoopla and the SOVALUE Consortium, reviewing the circulation trends of purchased or licensed materials bi-annually.
- Participate in system wide literacy initiatives for all ages
 - Provide a Summer Reading Program for children, teens and adults
 - Active involvement in state and nation-wide library programming, such as banned book week, library card sign up month, children's book week and teen read week

Community Enrichment & Development

Promote literacy and education to all patrons in our service area through the use of digital and print resources.

Objectives:

- We will meet our community where they are
 - Actively participate in the community by having a presence at community events, and providing programs outside the confines of our brick-and-mortar buildings
- We will strengthen or make adjustments to our Partnerships when appropriate
 - Identify and contact potential partners
 - Review and adjust partnerships by the end of each fiscal year
 - Invite partnerships with community management in each locality
 - Seek out library partnership opportunities
- Every effort will be made each year to collaborate with educational entities within our service area
 - Develop relationships with all schools in our service area, including an active presence in school activities and passive support of educational needs
 - Create outreach programs with adult and children's day cares in the service area
- Promote volunteer activities in all branch libraries
 - Ensure library support for all Friends of the Library groups
 - Participation in National Volunteer week activities

BLACKWATER REGIONAL LIBRARY

Continued

FY24 OBJECTIVES (continued)

- 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
- Identify areas of need for grants for staff to investigate appropriate grant opportunities to enhance and support library services

Life-Long Learning

Engage in all ages of our service population through relevant programs and initiatives to ensure life-long success, emphasizing 21st century literacy skills.

Objectives

- The library will promote technology and job-skills education for adults and young adults in our service area
 - Involve citizens in the branches through consistent technology education for adults and young adults, with an annual review to ensure efficacy
 - Pursue partnerships to guarantee staffing for technology education
- Programming will be promoted that meets the recreational needs of adults and young adults
 - Encourage programming such as craft evenings, fitness courses and local author visits
 - Facilitate outreach programs based on community need
- Programming will be created that meets the life-skills needs of adults and young adults
 - Incorporate new parent information into existing children's programming
 - Execute weekend and evening programming in branches to meet the needs of adults and young adults

FY23 ACCOMPLISHMENTS

Creativity

- A total of \$6,498.63 was spent on staff training.
- Each staff member, from each locality, participated with a completion rate of 100% for the required number of trainings for the fiscal year. A total of 204 trainings were completed in all.
- STEAM Programs provided: 13 programs in the City of Franklin, 138 programs in Isle of Wight County, 64 programs in Southampton County, 96 programs in Surry County, and 42 programs in Sussex County.
- 9 children completed the 1000 Books Before Kindergarten program.
- The Raising a Reader Program was offered in Isle of Wight to the Christian Outreach program (Food Bank). The Raising a Reader bags had a total of 634 circulations

FY23 ACCOMPLISHMENTS (continued)

Literacy

- Blackwater Regional Library staff processed 19,130 new items for patrons in our localities, including books, DVDs, audiobooks, and more. Included in the total number of items are 64 "things" added to our new Library of Things collection. 955 eBooks and eAudiobooks was purchased and added to our digital collection and an additional 900,000+ eBook and downloadable items are available via Hoopla and are simultaneous use.

Community Enrichment & Development

- Every branch has a Friends of the Library group. Last year a total of \$7,069.41 was donated to Blackwater Regional Library from our Friends groups to support library programs and activities
- Volunteer hours by locality:
 - Bookmobile had 7 volunteer hours
 - City of Franklin had 396 volunteer hours
 - Isle of Wight County had 1,323 volunteer hours
 - Southampton County had 175 volunteer hours
 - Surry County had 26 volunteer hours
 - Sussex County had 64 volunteer hours

Life-Long Learning

- Provided technology education for adults and young adults:
 - 2 programs with 7 participants in the City of Franklin
 - 13 programs with 49 participants in Isle of Wight County
 - 9 programs with 73 participants in Surry County
 - 14 programs with 37 participants in Sussex County
- Franklin and Carrollton branches partnered with Hampton Roads Workforce Council, a project of the United States Department of Labor, to offer job prep classes as needed through an on-call system.

BLACKWATER REGIONAL LIBRARY

Continued

PERFORMANCE / STATISTICS SNAPSHOT



BLACKWATER REGIONAL LIBRARY

Continued

Isle of Wight County
Adopted FY 2023-24 Operating Budget
General Fund Expenditures

BLACKWATER REGIONAL LIBRARY

	FY 2022	FY 2022	FY 2023	FY 2023*	FY 2024*	PCT*
	Amended	Actual	Original	Amended	Adopted	Change
Other Compensation	\$ 2,500	2,250	2,500	2,500	2,500	0.00%
Utilities	34,400	29,997	34,400	34,400	34,400	0.00%
Contributions-BlkwtrLibrary	854,590	854,590	925,608	925,608	1,009,856	9.10%
Total Operating Expenditures	\$ 891,490	886,837	962,508	962,508	1,046,756	8.75%



Local Roots, Global Reach

ISLE OF WIGHT
COUNTY, VIRGINIA

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.

FY23 ACCOMPLISHMENTS

- Adoption of the Comprehensive Plan amendment, *Share the Isle: Isle of Wight County's Plan for an Aging & Mixed Ability Inclusive Community* in December 2022.
- Conducted a community input survey and continued development of the Rushmere Village Master Plan.
- Initiated the Community Development Office Renovation.
- Secured integrated permitting software to increase the efficiency of development review processes and to improve the community's ability to perform more permitting functions online at any time.
- Completed an updated Housing Assessment in May 2022 by Dr. Tom Hall with Christopher Newport University with a grant by the Virginia Peninsula Association of Realtors.
- Continued implementation of the County's comprehensive plan, *Envisioning the Isle*, adopted on January 16, 2020.
- Further streamlined the development review process by continued refinement of county ordinances, increased coordination among County departments, improved training materials, expanded use of customer feedback tools, and increased public online access to information.

FY24 OBJECTIVES

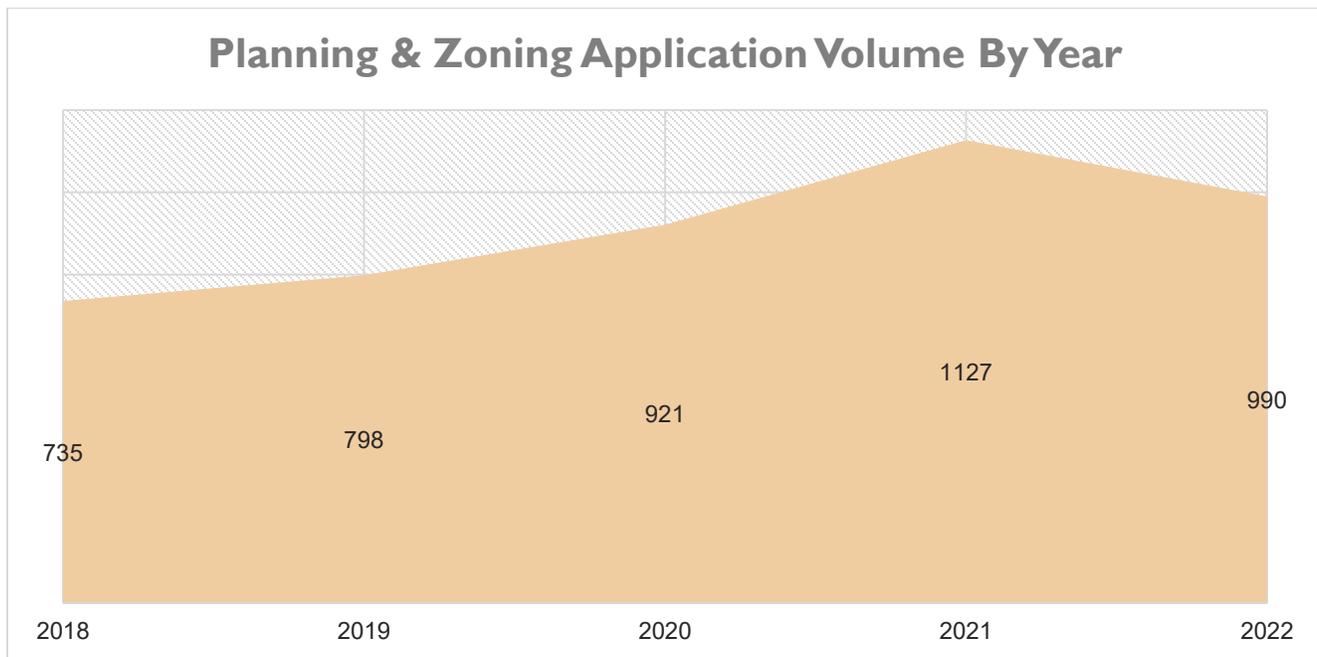
- Implement the integrated permitting system that will provide a more easily understandable, convenient plan review process for both customers and employees. (SP1 Effective governance and community partnerships)
- Develop a draft of the Rushmere Village Master Plan based on community feedback. (SP3 Managing growth and change)
- Develop a county-wide Housing needs policy (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)

PLANNING & ZONING

Continued

PERFORMANCE MEASURES / STATISTICS

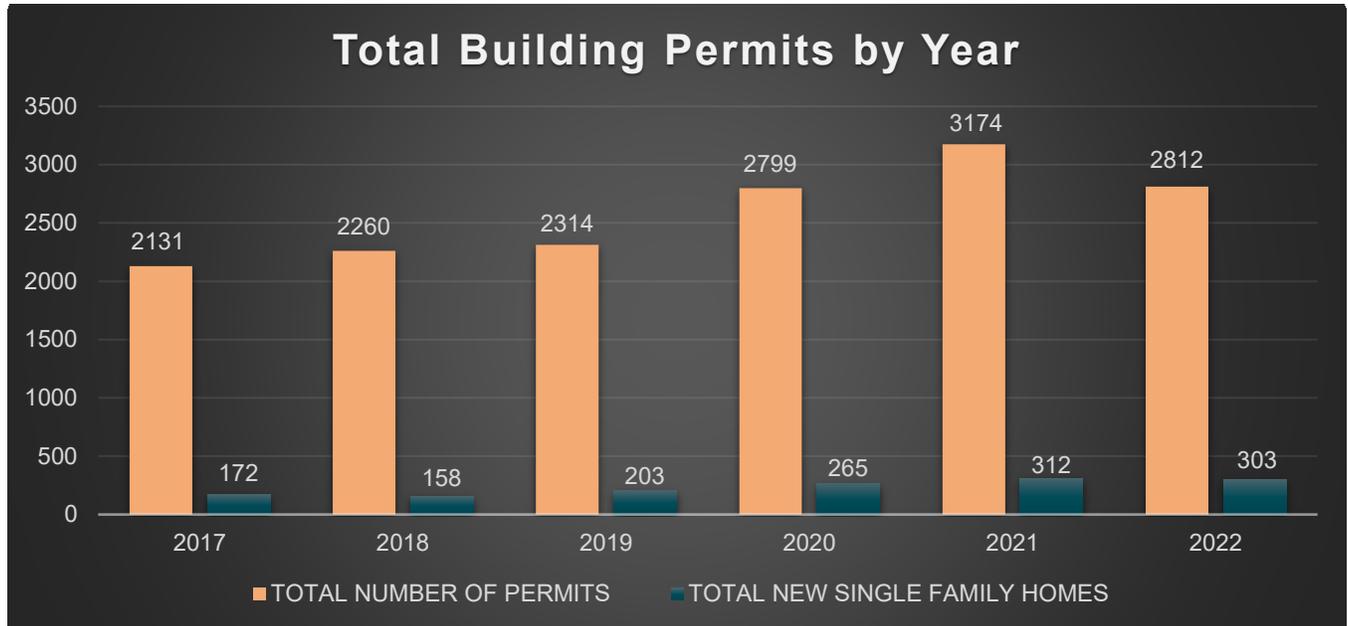
The Planning and Zoning Division received 12.2% fewer permits and development applications overall in 2022 than in 2021. While the number of permit applications alone decreased, the number of rezonings, site plans, subdivision plans, conditional use permits, and other similar application types actually increased from 137 to 152 in 2022, or 11%. Activity in this area has continued to increase by an average of 7% over the last five years.



TRENDS

This past year marks the first time in the last five years to exhibit a decrease in the number of permits issued, inspections conducted, and plans reviewed. The number of development applications, such as rezoning, conditional use, site plan and subdivision plat applications, however, continued to increase. The County’s overall population continues to climb as well. The 2020 Census population for the County totaled 38,606 people. The July 2021 American Community Survey estimates the County population to be 39,278, or a 1.7% increase. The July 2022 population estimate is expected to be released in May 2023.

TRENDS (continued)



PLANNING & ZONING

Continued

Isle of Wight County
Adopted FY 2023-24 Operating Budget
General Fund Expenditures

PLANNING & ZONING

	FY 2022	FY 2022	FY 2023	FY 2023*	FY 2024*	PCT*
	Amended	Actual	Original	Amended	Adopted	Change
Salaries and Wages	\$ 519,641	507,052	524,210	597,055	652,361	9.26%
Compensation	20,000	8,925	20,000	20,000	20,000	0.00%
FICA (SS & Medicare)	39,753	36,906	40,102	45,675	49,906	9.26%
VRS - Retirement Benefits	60,435	55,795	62,883	71,974	78,441	8.99%
Hospital/Medical Plans	88,891	83,665	106,229	106,229	100,451	-5.44%
Group Life Insurance	6,922	6,738	7,025	8,001	8,742	9.26%
Deferred Comp	2,100	1,995	1,680	1,680	2,520	50.00%
Professional Services	45,000	16,499	45,000	37,000	45,000	21.62%
Software Subscription Based IT	-	-	-	-	80,000	100.00%
Advertising Services	13,000	11,778	13,000	13,000	13,000	0.00%
Postage	3,000	1,533	3,000	4,500	4,000	-11.11%
Telephone (Voice and Fax)	5,275	4,532	4,725	4,725	4,881	3.30%
Travel & Training	5,900	2,053	5,900	4,400	5,900	34.09%
Tolls & Parking	70	-	70	70	70	0.00%
Operating Expenses	7,250	4,789	7,250	7,250	7,250	0.00%
Dues & Association Membership	2,900	1,371	2,900	2,900	2,900	0.00%
Office Supplies	5,000	3,885	5,000	5,000	5,000	0.00%
Copier Lease	1,369	1,326	1,369	1,369	1,369	0.00%
Copier Service/Supply Contract	650	571	650	650	650	0.00%
Fleet	3,360	2,808	3,360	3,360	3,360	0.00%
Uniforms	250	75	250	250	250	0.00%
Vehicles	-	-	-	9,814	-	-100.00%
Capital Lease Interest	-	43	-	-	-	0.00%
Total Operating Expenditures	\$ 830,766	752,338	854,603	944,902	1,086,051	14.94%

PERSONNEL SUMMARY

	FY 2022	FY 2023	FY 2024
	Actual	Amended	Adopted
Director of Community Development	1.0	1.0	1.0
Assistant Director of Community Developpr	1.0	1.0	1.0
Planner I	1.0	2.0	2.0
Principal Planner	1.0	1.0	1.0
Environmental Planner	1.0	1.0	1.0
Planning Service Coordinator	1.0	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	8.0	9.0	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. 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. Together with the Planning and Zoning Division, the Inspections Division is a part of the larger Community Development Department.

FY23 ACCOMPLISHMENTS

- Staff has maintained a very high service response to internal and outside customers.
- The division plan review staff continues to meet the ten-day review commitment for 98% of all commercial and residential plan reviews.
- Increase the number of permit technicians to manage the increased number of applications and to provide more efficient customer service.
- Secured integrated permitting software to increase the efficiency of development review processes and to improve the community's ability to perform more permitting functions online at any time.
- 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.

FY24 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)
- Implement the integrated permitting system that will provide a more easily understandable, convenient plan review process for both customers and employees. (SP1 Effective governance and community partnerships)

INSPECTIONS

Continued

PERFORMANCE MEASURES / STATISTICS

- Inspections*

There were 201 more inspections conducted in 2022 than in 2021, or a 2% increase over the past year. There were 372 less plans reviewed during the same period. As illustrated in the graph below, both inspections and plans review saw an overall increase over the past five-year period of 53% collectively.

Inspections/Plan Reviews by Calendar Year	2018	2019	2020	2021	2022
Total Inspections Performed	6,522	7,013	8,866	9,994	10,195
Total Plans Reviewed	1,040	1,078	1,254	1,709	1,337

- Building Inspections*

The number of building permits decreased by 12% between 2021 and 2022, however last year’s total still exceeds the total number of permits issued in 2018 by 24.4%. This represents an average annual growth rate of nearly 5%. The number of permits for new single-family homes also decreased this past year by 3%.

Calendar Year	Total Number of Permits	Total New Single-Family Homes
2018	2,260	158
2019	2,314	203
2020	2,799	265
2021	3,174	312
2022	2,812	303

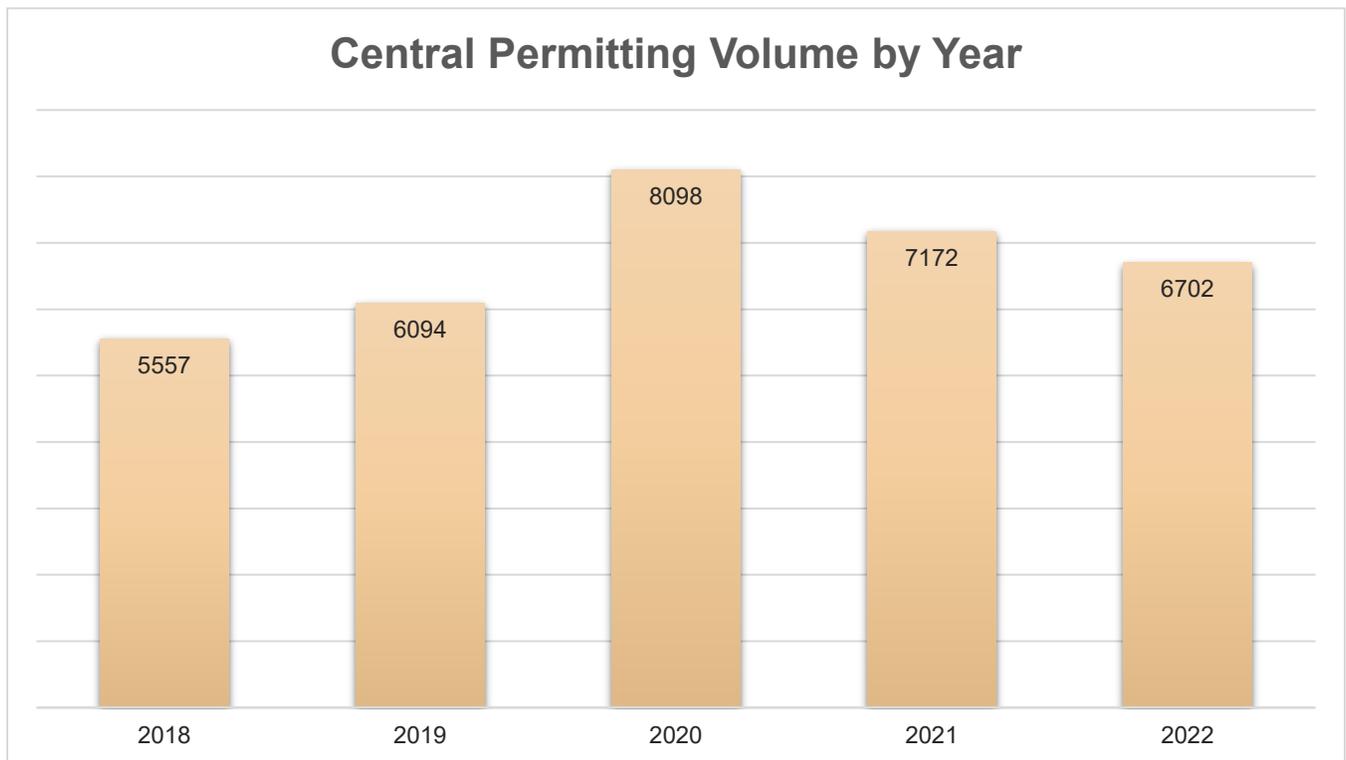
INSPECTIONS

Continued

PERFORMANCE MEASURES / STATISTICS (continued)

- *Central Permitting*

Similar to both the Building Inspections and Planning and Zoning Divisions, Central Permitting also saw a decrease in the number of permits and fees processed last year by 6.6%. Over the last five years, however, the total number of permits shows a 4.1% average annual increase and a 2.3% average annual increase for fees.



INSPECTIONS

Continued

Isle of Wight County
Adopted FY 2023-24 Operating Budget
General Fund Expenditures

INSPECTIONS

	FY 2022 Amended	FY 2022 Actual	FY 2023 Original	FY 2023* Amended	FY 2024* Adopted	PCT* Change
Salaries and Wages	\$ 462,472	457,535	465,972	480,542	514,477	7.06%
FICA (SS & Medicare)	35,379	32,311	35,647	36,659	39,358	7.36%
VRS - Retirement Benefits	53,776	50,159	55,212	56,863	60,982	7.24%
Hospital/Medical Plans	108,481	107,165	115,326	128,863	136,570	5.98%
Group Life Insurance	6,159	6,063	6,245	6,422	6,849	6.65%
Deferred Comp	2,940	2,783	2,940	2,940	2,520	-14.29%
Uniforms Taxable	2,266	701	1,916	1,806	200	-88.93%
Professional Services	15,000	-	15,000	23,110	15,000	-35.09%
Ecommerce Equipment & Software	-	-	-	70,326	-	-100.00%
Postage	600	61	600	600	600	0.00%
Telephone (Voice and Fax)	3,771	3,656	4,168	4,168	4,529	8.66%
Travel & Training	4,945	2,418	5,000	5,000	5,000	0.00%
Tolls & Parking	50	-	50	50	50	0.00%
Dues & Association Membership	1,400	740	1,400	1,400	1,400	0.00%
Office Supplies	3,500	1,923	3,500	3,500	3,500	0.00%
Copier Lease	2,365	2,203	2,365	2,365	2,365	0.00%
Copier Service/Supply Contract	1,200	1,143	1,200	1,200	1,200	0.00%
Fleet	11,422	10,819	12,922	10,922	12,992	18.95%
Uniforms	-	-	-	-	816	100.00%
PPE & Safety	-	-	-	-	900	100.00%
Books/Subscriptions	4,605	4,605	4,550	4,550	4,550	0.00%
Equipment/Machinery	15,570	2,156	15,570	15,570	15,570	0.00%
Capital Outlay	28,153	28,153	-	-	-	0.00%
Capital Lease Interest	-	71	-	-	-	0.00%
Total Operating Expenditures	\$ 764,054	714,663	749,583	856,856	829,428	-3.20%

PERSONNEL SUMMARY

	FY 2022 Actual	FY 2023 Amended	FY 2024 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	0.0
Code Compliance Inspector I	1.0	0.0	1.0
Codes Compliance Inspector/Plans Examin	1.0	1.0	1.0
Permit Technician	2.0	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.

FY23 ACCOMPLISHMENTS

● **BUSINESS ATTRACTION**

- 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.
- Coordinated and hosted monthly Pre-Application meetings (19 appointments through April 2023) which are designed to help business owners and their consultants gain valuable time and cost-saving feedback from county development staff prior to submitting site and building development plans.

Shirley T. Holland Intermodal Park (STH) Site Development & Marketing:

- Continued marketing the Park for future industrial use and responded to numerous inquiries from brokers and developers wanting to develop warehousing and distribution projects.
- Executed three purchase and sale agreements with developers on Economic Development Authority-owned property. Project management by Economic Development staff continues for each proposed development.
- Applied to VDOT's Economic Development Access Program to request \$850,000 for the extension of William A. Gwaltney Way, which will serve the 44-acre site in Phase II.
- Achieved permit-ready status on 44-acre site. Erosion & Sediment Control plans were amended and approved by the county. Wetland permits were approved. Initiated utility and roadway master planning in Phase II.
- Partnered with Colliers to market the "460 Commerce Center," a new 352,000 square-foot cross-dock facility planned for Phase II on the 44-acre site.
- Coordinated with the City of Suffolk, Suffolk Transit and the Isle of Wight County Transportation Coordinator to submit a joint SMARTScale application to the Virginia Department of Transportation to extend Suffolk Transit to Isle of Wight via Route 460. The application was ranked #1 in the Commonwealth in this round.
- Received wetlands confirmation from the Army Corps of Engineers in February 2023 for the remainder of Phase II, which was the final component of site characterization work related to a \$150,500 Go Virginia Site Readiness Grant.
- Continued environmental work in Shirley T. Holland Phase III, including additional wetlands delineations, which are pending confirmation by the Army Corps of Engineers.

ECONOMIC DEVELOPMENT

Continued

FY23 ACCOMPLISHMENTS (continued)

● **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.
- Partnered with the Isle of Wight Chamber of Commerce to host “Not Your Ordinary Lunch & Learn – Show Me the Money” with Virginia Small Business Financing Authority and the Small Business Development Center (SBDC).
- Partnered with the Isle of Wight Chamber of Commerce to host the 2nd Annual Business Appreciation Pop-Up parties throughout the county and towns during the month of May.
- Completed Salesforce implementation as part of a pilot program through Hampton Roads Alliance.
- The Economic Development Director served on the Farmers Market Task Force formed by the Board of Supervisors.
- The Economic Development Director was appointed to staff the new Energy Task Force formed by the Board of Supervisors.

● **INCENTIVE PROGRAMS**

- Applied and received approval for a major expansion of a portion of the joint Virginia Enterprise Zone the County shares with the City of Franklin and Southampton County. The expansion adds 670 acres in two of the county’s subzones, which are marketed for industrial and commercial development.
- Administered the County’s incentive programs, including the Economic Development Incentive Program (EDIG) and the local Enterprise Zone program and associated annual reporting.

● **MARKETING**

- Created and maintained marketing materials touting the locational benefits of the County, such as the Economic Development Annual Report, print advertising, a monthly e-newsletter, website, ongoing social media outreach (Facebook, Twitter and LinkedIn), a YouTube Channel with land-related promotional materials, new business welcome packets, and an online local business directory.

● **WORKFORCE DEVELOPMENT**

- Partnered with state and regional workforce leaders, Paul D. Camp Community College, Isle of Wight County Schools, Blackwater Regional Library and area businesses on the county’s Workforce Development Working Group as part of ongoing, coordinated efforts to increase the skills and employability of the County’s workforce for local employers.
- Promoted regional hiring events to existing businesses and job seekers in the community.

ECONOMIC DEVELOPMENT

Continued

FY23 ACCOMPLISHMENTS (continued)

● REGIONAL/STATE PROGRAMS

- 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 on 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 planned along the eastern United States.
- Staff attended the 2022 ACP Offshore WINDPOWER Conference in Rhode Island as part of the Virginia Delegation to market the region.

● STAFF/FINANCIAL SUPPORT

- Provided staff support to the Economic Development Authority (EDA), which convenes monthly.
- Provided financial support to the Hampton Roads Small Business Development Center.

FY24 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. Explore new industries such as data centers and unmanned systems.
 - 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
- Franklin Industrial Air Park – collaborate with the City of Franklin to market available industrial land adjacent to Franklin Regional Airport
(SP 2: Economic Well-Being and Quality of Life)

ECONOMIC DEVELOPMENT

Continued

PERFORMANCE MEASURES / STATISTICS

	FY22 ACTUAL	FY23 ESTIMATE	FY24 ESTIMATE
New Business Leads/Projects	62	30	33
Prospect Visits	2	2	4
Business Retention & Expansion (BRE) Distinct Visits/Calls	21	22	30
New Business Welcome Packets Emailed/Mailed	214	276	300

ECONOMIC DEVELOPMENT

Continued

Isle of Wight County
Adopted FY 2023-24 Operating Budget
General Fund Expenditures

ECONOMIC DEVELOPMENT

	FY 2022	FY 2022	FY 2023	FY 2023*	FY 2024*	PCT*
	Amended	Actual	Original	Amended	Adopted	Change
Salaries and Wages	\$ 284,712	281,334	287,122	304,978	319,878	4.89%
FICA (SS & Medicare)	21,781	20,546	21,965	23,235	24,471	5.32%
VRS - Retirement Benefits	33,194	31,010	33,951	35,943	37,837	5.27%
Hospital/Medical Plans	63,556	63,556	67,209	67,289	68,285	1.48%
Group Life Insurance	3,802	3,756	3,848	4,071	4,287	5.31%
Deferred Comp	1,680	1,680	1,680	1,680	1,680	0.00%
Professional Services	14,850	4,850	10,000	10,000	10,000	0.00%
Advertising Services	500	-	500	500	500	0.00%
Marketing	46,908	32,853	48,500	48,500	58,441	20.50%
Economic Development Incentive	1,452,712	1,176,377	500,000	776,336	200,000	-74.24%
Postage	600	126	250	250	250	0.00%
Telephone (Voice and Fax)	3,540	2,559	3,630	3,630	3,690	1.65%
Travel & Training	16,667	6,571	20,969	20,969	22,129	5.53%
Tolls & Parking	275	166	275	275	275	0.00%
Dues & Association Membership	48,954	48,628	52,422	52,422	49,337	-5.88%
Office Supplies	2,250	768	1,500	1,500	1,500	0.00%
Copier Lease	2,268	2,197	2,268	2,268	2,268	0.00%
Copier Service/Supply Contract	1,200	1,143	1,200	1,200	1,200	0.00%
Fleet	3,000	2,362	2,000	3,500	2,000	-42.86%
Books/Subscriptions	202	89	300	300	365	21.67%
Capital Lease Interest	-	71	-	-	-	0.00%
Total Operating Expenditures	\$ 2,002,651	1,680,641	1,059,589	1,358,846	808,393	-40.51%

PERSONNEL SUMMARY

	FY 2022	FY 2023	FY 2024
	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.

FY23 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 was \$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

FY23 ACCOMPLISHMENTS (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.

FY24 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

TOURISM

Continued

PERFORMANCE MEASURES / STATISTICS (continued)

	FY22 ACTUAL	FY23 ACTUAL	FY24 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 2023-24 Operating Budget
General Fund Expenditures

TOURISM

	FY 2022	FY 2022	FY 2023	FY 2023*	FY 2024*	PCT*
	Amended	Actual	Original	Amended	Adopted	Change
Salaries and Wages	\$ 248,107	240,378	250,619	269,103	282,308	4.91%
Overtime	285	285	-	-	-	0.00%
Holiday Pay	2,060	1,732	1,560	2,170	1,560	-28.11%
Part-Time Salaries	49,090	44,321	49,090	51,054	53,607	5.00%
FICA (SS & Medicare)	23,119	21,358	23,048	23,887	25,817	8.08%
VRS - Retirement Benefits	28,941	26,750	29,935	31,980	33,718	5.43%
Hospital/Medical Plans	48,086	47,048	51,113	51,188	51,918	1.43%
Group Life Insurance	3,315	3,204	3,359	3,587	3,783	5.46%
Deferred Comp	1,260	1,190	1,260	1,260	1,260	0.00%
Professional Services	250	-	250	250	250	0.00%
Repairs & Maintenance	250	40	250	250	3,500	1300.00%
Marketing	60,425	60,167	60,000	60,000	70,400	17.33%
Salty Southern Route	9,254	8,910	7,000	7,000	7,000	0.00%
Internal Service Charge IT	17,988	17,988	21,953	21,953	22,907	4.35%
Internal Service Chrg-Risk Mgt	5,581	5,581	6,082	6,082	6,082	0.00%
Utilities	2,687	1,888	3,100	3,100	6,100	96.77%
Postage	75	75	500	500	500	0.00%
Telephone (Voice and Fax)	4,358	4,358	3,610	4,238	4,042	-4.62%
Lease/Rental of Buildings	29,961	29,496	30,000	30,000	31,000	3.33%
Travel & Training	3,951	2,577	5,000	5,000	5,000	0.00%
Tolls & Parking	125	-	125	125	125	0.00%
Special Events	20,003	16,746	24,500	24,500	18,200	-25.71%
Special Events Marketing	-	-	-	-	4,900	100.00%
Dues & Association Membership	2,186	2,186	2,300	2,300	2,400	4.35%
Office Supplies	2,850	2,446	3,000	3,000	3,000	0.00%
Copier Lease	2,280	2,209	2,268	2,268	2,268	0.00%
Copier Service/Supply Contract	1,200	1,143	1,200	1,200	1,200	0.00%
Fleet	751	494	1,251	1,251	1,251	0.00%
Principal (Lease)	5,145	5,144	5,207	5,207	5,269	1.19%
Interest (Lease)	268	267	206	206	144	-30.10%
Capital Lease Interest	-	71	-	-	-	0.00%
Total Operating Expenditures	\$ 573,851	548,051	587,786	612,659	649,509	6.01%

TOURISM

Continued

**Isle of Wight County
Adopted FY 2023-24 Operating Budget
General Fund Expenditures**

PERSONNEL SUMMARY

	FY 2022	FY 2023	FY 2024
	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

FARMER'S MARKET

	FY 2022	FY 2022	FY 2023	FY 2023*	FY 2024*	PCT*
	Amended	Actual	Original	Amended	Adopted	Change
Part-Time Salaries	\$ 28,425	28,425	26,855	27,929	29,325	5.00%
Holiday Pay	720	663	720	720	720	0.00%
FICA (SS & Medicare)	2,225	2,225	2,055	2,137	2,243	4.96%
Telephone (Voice And Fax)	610	583	610	610	1,220	100.00%
Farmer's Market	14,258	14,258	11,200	11,667	12,492	7.07%
Total Operating Expenditures	\$ 46,238	46,153	41,440	43,063	46,000	6.82%

VINTAGE MARKET

	FY 2022	FY 2022	FY 2023	FY 2023*	FY 2024*	PCT*
	Amended	Actual	Original	Amended	Adopted	Change
Part-Time Salaries	\$ 16,710	7,548	21,000	21,840	13,000	-40.48%
Holiday Pay	-	-	-	-	-	0.00%
FICA (SS & Medicare)	1,058	577	1,610	1,674	995	-40.56%
Telephone (Voice And Fax)	1,090	950	1,090	1,090	-	-100.00%
Vintage Market	17,428	6,820	19,550	36,692	19,005	-48.20%
Total Operating Expenditures	\$ 36,286	15,895	43,250	61,296	33,000	-46.16%

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.

FY23 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.

FY24 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 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

	FY22 ACTUAL	FY23 ACTUAL	FY24 ESTIMATE
Board Meetings Televised on the PEG Channel/Website	29	27	26
Informational Videos/Programs Televised on the PEG Channel	12	6	6
Number of Mail Parcels Processed	100,000	100,000	100,000

COMMUNICATIONS

Continued

Isle of Wight County
Adopted FY 2023-24 Operating Budget
General Fund Expenditures

COMMUNICATIONS

	FY 2022	FY 2022	FY 2023	FY 2023*	FY 2024*	PCT*
	Amended	Actual	Original	Amended	Adopted	Change
Salaries and Wages	\$ 33,220	33,220	33,486	72,459	77,358	6.76%
Part-Time Salaries	8,225	5,578	8,225	222	-	-100.00%
FICA (SS & Medicare)	3,171	2,756	3,191	6,172	5,918	-4.12%
VRS - Retirement Benefits	3,839	3,567	3,895	8,709	9,299	6.77%
Medical/Dental Plans	15,568	15,568	16,460	31,048	33,437	7.69%
Group Life Insurance	440	440	449	971	1,037	6.80%
Deferred Comp	420	420	420	420	840	100.00%
Professional Services	1,189	-	1,275	1,275	-	-100.00%
Postage	5,000	(3,173)	5,000	10,000	5,000	-50.00%
Telephone (Voice And Fax)	626	19	-	-	-	0.00%
Lease/Rental of Equipment	5,200	4,538	5,200	5,200	6,000	15.38%
Operating Expenses	1,500	395	1,500	1,500	1,500	0.00%
Office Supplies	250	-	250	250	250	0.00%
Capital Lease Interest	-	25	-	-	-	0.00%
Total Operating Expenditures	\$ 78,648	63,355	79,351	138,226	140,639	1.75%

PERSONNEL SUMMARY

	FY 2022	FY 2023	FY 2024
	Actual	Amended	Adopted
Receptionist/Switchboard Operator	1.0	1.0	1.0
Administrative Assistant	0.0	1.0	1.0
Number of Full-Time Positions	1.0	2.0	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.

FY23 ACCOMPLISHMENTS

- Pesticide Recertification Programs: Several opportunities to educate agricultural professionals on the safe use of pesticides and provide license recertification are ongoing in FY 2022. Through these programs, approximately 250 private and 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 assisted with the state wide conference in Blacksburg. Organized four district workshops around the state and offered several sessions via zoom.
- The ANR Agent worked with commodity groups to help organize the Peanut and Cotton Production Meetings and offer Pesticide Credits.
- In 2022, we focused on Farm Safety in IOW. We worked with several bike races in IOW to educate them on farm safety on rural back roads in Spring and Harvest time. They let their bikers know before the race. We also worked with our local police departments to provide a number to farmers in case they needed to request a lead car while moving equipment. We also hosted a 4-H Farm Safety Workshop for our youth.
- 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 grown over 2022!
- The 2022 Isle of Wight County Fair was a success! We had a total of 25 youth showing in the fair. The youth showed their animal science projects in 6 species, fine arts projects, and their country ham project.
- The 2022 Country Ham project continues to grow. There were 33 participants in 2022. The youth learned about meat science and food preservation through curing & smoking a ham from start to finish thanks to our partnership with Smithfield Foods.
- In 2022, we had 25 active youth members in the Isle of Wight Community club ranging in ages from 5-19. These youth meet monthly and have guest speakers from local organizations. They also do a quarterly service project as a club and this includes adopting a local family in need during the Holidays, collecting supplies and volunteering at the animal shelter, and assisting at COP in Smithfield.

VIRGINIA COOPERATIVE EXTENSION OFFICE

Continued

FY24 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, cattle management and farm safety.
- 4-H will 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. We have a great relationship with Hardy and Carrollton, but we would love to expand more in Windsor and Carrsville areas.
- 4-H will also continue to provide youth with leadership opportunities through more day camps and specialty camps in 2023.

PERFORMANCE MEASURES / STATISTICS

	FY22 ACTUAL	FY23 ACTUAL	FY24 ESTIMATE
Number of Producers Assisted by Crop Production	140	160	200
Number of Producers and Pesticide Applicators Receiving License Recertification	250	250	275
Number of Youth Participants in 4-H Programs	330	900	1,200
4-H Youth and Adult Volunteer Hours	4,035	3,500	4,000
Plastic & Pesticide Containers Collected for Recycling	6,513	5,000	2,000
Master Gardner Volunteer Hours	2,061	2,014	2,500
Citizens Impacted by Master Gardner Programs	1,200	2,000	2,500
Master Naturalist Volunteer Hours	5,063	3,951	4,500
Citizens Impacted by Master Naturalist Programs	1,593	2,000	2,500

VIRGINIA COOPERATIVE EXTENSION OFFICE

Continued

Isle of Wight County
Adopted FY 2023-24 Operating Budget
General Fund Expenditures

COOPERATIVE EXTENSION

	FY 2022	FY 2022	FY 2023	FY 2023*	FY 2024*	PCT*
	Amended	Actual	Original	Amended	Adopted	Change
Professional Services	\$ 57,706	49,628	70,265	70,265	73,380	4.43%
Telephone (Voice and Fax)	554	554	332	739	636	-13.94%
Travel & Training	716	550	750	448	750	67.41%
Miscellaneous	5,000	4,170	-	-	-	0.00%
Dues & Association Membership	300	186	300	300	300	0.00%
Office Supplies	5,898	5,405	400	400	400	0.00%
Copier Lease	2,268	2,197	2,268	2,268	2,268	0.00%
Copier Service/Supply Contract	1,200	1,143	1,200	1,200	1,200	0.00%
Capital Lease Interest	-	71	-	-	-	0.00%
Total Operating Expenditures	\$ 73,642	63,905	75,515	75,620	78,934	4.38%



Local Roots, Global Reach

ISLE OF WIGHT
COUNTY, VIRGINIA

NON-DEPARTMENTAL

NON-DEPARTMENTAL & TRANSFERS

Isle of Wight County Adopted FY 2023-24 Operating Budget General Fund Expenditures

NON-DEPARTMENTAL

	FY 2022 Amended	FY 2022 Actual	FY 2023 Original	FY 2023* Amended	FY 2024* Adopted	PCT* Change
Salaries And Wages	\$ -	-	700,000	-	22,957	100.00%
FICA	5	-	-	-	-	0.00%
VRS - Retirement Benefits	3,818	-	-	-	-	0.00%
Compensation	-	-	931,000	-	47,000	100.00%
Hospital / Medical Plans	1,171	1,171	-	-	-	0.00%
Comp Plan Salary Adjustment	-	-	1,080,000	156,066	-	-100.00%
Internal Service Charge IT	930,685	930,685	1,120,906	1,120,906	1,252,057	11.70%
Internal Service Chrg-Risk Mgt	636,735	564,608	654,860	654,860	733,066	11.94%
Miscellaneous	-	1,023	-	-	19,425	0.00%
Payment-Tax Relief	1,116,000	-	1,300,000	1,300,000	1,500,000	15.38%
Capital Lease Vehicle Purchase	934,745	564,780	540,000	894,495	598,800	-33.06%
Contingency	147,906	-	774,821	286,957	392,838	36.90%
Judgements and Settlements	-	-	-	8,358,151	-	-100.00%
Longevity Pay Reserve	-	-	-	35,862	70,000	95.19%
Total Operating Expenditures	\$ 3,771,065	2,062,267	7,101,587	12,807,297	4,636,143	-63.80%

TRANSFERS

	FY 2022 Amended	FY 2022 Actual	FY 2023 Original	FY 2023* Amended	FY 2024* Adopted	PCT* Change
Transfer to County Fair	\$ 94,000	-	70,000	70,000	66,395	-5.15%
Transfer to E911 Fund	1,073,680	902,173	1,312,694	1,391,778	1,498,352	7.66%
Transfer to CSA	237,026	237,026	200,000	423,545	259,034	-38.84%
Transfer to Grant Fund	72,474	72,474	21,074	62,143	71,934	15.76%
Transfer to Capital Projects	3,302,021	3,302,021	687,351	1,609,831	1,088,000	-32.42%
Transfer to Social Services	1,301,556	768,884	1,500,000	1,500,000	1,750,000	16.67%
Transfer to Public Utilities	1,549,191	1,549,192	3,700,827	3,700,827	3,499,188	-5.45%
Transf to PU Capital	6,948,371	6,948,371	-	-	-	0.00%
Transfer to Stormwater Operating	110	110	-	-	-	0.00%
Transfer to Technology Fund	13,380	13,244	-	124,997	-	-100.00%
Transfer to Risk Management	-	-	-	1,680	-	-100.00%
Transfer To Schools	27,378,430	26,644,274	25,522,248	27,094,755	30,209,069	11.49%
Trsf School-Maint & Repair	447,444	213,171	-	234,272	250,000	6.71%
Contingency	-	-	1,572,507	-	-	0.00%
Total Operating Expenditures	\$ 42,417,682	40,650,940	34,586,701	36,213,828	38,691,972	6.84%

DEBT SERVICE

**Isle of Wight County
Adopted FY 2023-24 Operating Budget
General Fund Expenditures**

DEBT SERVICE

	FY 2022 Amended	FY 2022 Actual	FY 2023 Original	FY 2023* Amended	FY 2024* Adopted	PCT* Change
Redemption of Principal	\$ 3,411,429	3,411,429	3,533,850	3,533,850	4,096,353	15.92%
Redempt Principal-Schools	4,079,516	4,079,516	4,125,743	4,125,743	3,284,995	-20.38%
Principal (Lease)	512,000	445,877	645,000	644,785	595,060	-7.71%
Interest Payments	1,819,404	1,819,403	1,830,263	1,830,263	1,725,685	-5.71%
Interest Pay Schools	2,270,871	2,270,872	2,369,462	2,369,462	1,967,967	-16.94%
Interest (Lease)	33,000	26,976	30,000	30,215	43,032	42.42%
Bond Issuance Costs	8,500	8,500	-	-	-	0.00%
Administrative Fees	26,550	26,550	28,000	31,000	31,000	0.00%
PACE Interest Payments	209,836	209,836	209,836	209,836	209,836	0.00%
Debt Service Reserve	4,072,925	3,635,925	-	-	204,468	0.00%
Total Operating Expenditures	\$ 16,444,031	15,934,884	12,772,154	12,775,154	12,158,396	-4.83%

OTHER PUBLIC SERVICE CONTRIBUTIONS

Isle of Wight County
Adopted FY 2023-24 Operating Budget
General Fund Expenditures

OTHER PUBLIC SERVICE/ CONTRIBUTIONS

	FY 2022 Amended	FY 2022 Actual	FY 2023 Original	FY 2023* Amended	FY 2024* Adopted	PCT* Change
Committed:						
WTCS Board	\$ 250,777	250,777	289,214	289,214	297,890	3.00%
W. Tidewater Health District	300,000	239,363	575,000	575,000	580,000	0.87%
Franklin Annex. Revenue Share	1,071,000	1,048,006	1,071,000	1,071,000	1,071,000	0.00%
Hampton Roads Planning Distric	33,104	33,104	35,362	35,362	40,308	13.99%
Hmpt Rds Military & Fed Fac Al	18,825	18,825	18,973	18,973	19,472	2.63%
Hampton Roads Workforce Counci	9,079	9,079	9,277	9,277	9,820	5.85%
Camp Community College	20,000	20,000	27,325	27,325	28,000	2.47%
Smithfield/ Museum	95,000	79,355	85,000	85,000	85,000	0.00%
Total Committed	\$ 1,797,785	1,698,509	2,111,151	2,111,151	2,131,490	0.96%
Discretionary:						
For KIDS	\$ 7,500	7,500	7,500	7,500	7,500	0.00%
CASA	22,500	22,500	25,000	25,000	25,000	0.00%
Chamber of Commerce	14,000	14,000	14,000	14,000	14,000	0.00%
Endepence Center	7,500	7,500	10,000	10,000	10,000	0.00%
Genieve Shelter	15,000	15,000	20,000	20,000	20,000	0.00%
Christian Outreach Program	27,500	27,500	35,000	35,000	35,000	0.00%
Peanut Soil & Water Conserv	8,000	8,000	8,000	8,000	8,000	0.00%
Sr Services of Southeastern VA	182,089	182,089	138,440	138,440	138,440	0.00%
Smart Beginnings	10,000	10,000	10,000	10,000	10,000	0.00%
Isle of Wight Arts League	4,500	4,500	4,500	4,500	4,500	0.00%
Western Tidewater Free Clinic	65,000	65,000	75,000	75,000	78,369	4.49%
Smithfield School Museum	-	-	1,700	1,700	3,400	100.00%
IOW County Historical Society	-	-	10,000	10,000	15,000	50.00%
1750 IOW Courthouse	5,000	5,000	5,000	5,000	5,000	0.00%
Miscellaneous	-	-	-	-	-	0.00%
Total Discretionary	\$ 368,589	368,589	364,140	364,140	374,209	2.77%
Total Other Public Service	\$ 2,166,374	2,067,098	2,475,291	2,475,291	2,505,699	1.23%



Local Roots, Global Reach

ISLE OF WIGHT
COUNTY, VIRGINIA

CAPITAL PROJECTS FUND

CAPITAL PROJECTS FUND

DESCRIPTION

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

FY24 CAPITAL PROJECT TYPES

GOVERNMENT CAPITAL PROJECTS:

- General government
- Parks & Recreation
- Public Works
- Public Safety
- Schools

ENTERPRISE CAPITAL PROJECTS:

- Public Utilities
- Stormwater

CAPITAL PROJECTS FUND

Continued

ADOPTED FY 2023-24 CAPITAL BUDGET

REVENUES			
	FY22-23	FY23-24	PCT
	AMENDED	ADOPTED	CHANGE
GOVERNMENTAL			
General Fund Transfer	\$ 1,609,831	\$ 1,088,000	-32.4%
Fund Balance	6,819,678	-	-100.0%
Stormwater Fund Transfer	862,701	-	-100.0%
County Fair Fund Transfer	70,428	-	-100.0%
Grants and Donations	14,583,467	2,951,445	-79.8%
Proffer Revenues	2,663,184	-	-100.0%
Recovered Costs	145,889	-	-100.0%
Existing Bonds	39,962,171	-	-100.0%
Total Governmental Revenues	\$ 66,717,349	\$ 4,039,445	-93.9%
ENTERPRISE			
Public Utilities Existing Bonds	\$ 1,001,608	\$ -	-100.0%
Public Utilities Operating Fund Transfer	436,009	1,600,000	267.0%
Public Utilities CIP Fund Balance	7,904,549	1,500,000	-81.0%
Stormwater Fund Balance	1,232,701	-	-100.0%
Stormwater Operating Fund Transfer	200,000	300,000	50.0%
Grants and Donations	1,050,000	250,000	-76.2%
Proffer Revenues	1,600,000	-	-100.0%
Total Enterprise Revenues	\$ 13,424,867	\$ 3,650,000	-72.8%
TOTAL REVENUES	\$ 80,142,216	\$ 7,689,445	-90.4%
EXPENDITURES SUMMARY			
	FY22-23	FY23-24	PCT
	AMENDED	ADOPTED	CHANGE
GOVERNMENTAL CAPITAL PROJECTS			
Capital Projects Expenditures	\$ 66,717,349	\$ 4,039,445	-93.9%
ENTERPRISE CAPITAL PROJECTS			
Capital Projects Expenditures	\$ 13,424,867	\$ 3,650,000	-72.8%
TOTAL EXPENDITURES	\$ 80,142,216	\$ 7,689,445	-90.4%

CAPITAL PROJECTS FUND

Continued

PROJECT EXPENDITURES DETAIL

	FY22-23 AMENDED	FY23-24 ADOPTED	PCT CHANGE
GOVERNMENTAL CAPITAL PROJECTS			
General Government	\$ 3,710,904	\$ 938,000	-74.7%
Broadband	2,400,000	-	-100.0%
Capital Reserves	748,095	938,000	25.4%
Capital Maintenance	149,997	-	-100.0%
E911 Radio Communication System Upgrades	412,812	-	-100.0%
Parks & Recreation	\$ 5,820,235	\$ 850,000	-85.4%
Capital Maintenance	-	100,000	100.0%
Bradby Park Development	812,014	-	-100.0%
Heritage Park ATV Trail	467,918	-	-100.0%
Blackwater River Park	148,315	-	-100.0%
Jones Creek Dock	189,595	-	-100.0%
Nike Park Tennis Courts	58,268	-	-100.0%
Tyler's Beach Marina	111,631	750,000	571.9%
Heritage Park Upgrades	446,099	-	-100.0%
Nike Park Playground	90,000	-	-100.0%
Nike Part Pavement	429,412	-	-100.0%
STH Park Phase III	1,110,060	-	-100.0%
WSES Sidewalk	1,404,279	-	-100.0%
Park to Park Trail	552,644	-	-100.0%
Public Works- Buildings & Grounds	\$ 3,434,120	\$ 50,000	-98.5%
Capital Maintenance	279,820	50,000	-82.1%
Capital Additions	1,057,500	-	-100.0%
P&R Shop Roof Replacement	4,903	-	-100.0%
Windsor Library Additions	338,352	-	-100.0%
Planning & Zoning Office	261,235	-	-100.0%
Wrenn's Mill R&R Center	929,201	-	-100.0%
Smithfield Library Roof	529,288	-	-100.0%
Old Clerk Office Renovation	33,821	-	-100.0%
Public Works - Transportation	\$ 13,667,977	\$ 2,201,445	-83.9%
Rte 10/258 Main St./Bypass	8,500,000	-	-100.0%
Rte 460/258 Turn Lane	1,552,718	1,682,218	8.3%
Nike Park Road Extended	2,804,000	519,227	-81.5%
Lawnes Pt/ James Road	781,259	-	-100.0%
Paving Projects	30,000	-	-100.0%

CAPITAL PROJECTS FUND

Continued

PROJECT EXPENDITURES DETAIL (continued)

	FY22-23 AMENDED	FY23-24 ADOPTED	PCT CHANGE
GOVERNMENTAL CAPITAL PROJECTS			
Public Safety - Fire & Rescue	\$ 7,140,681	\$ -	-100.0%
Tanker, Engines, Medics & Brush	3,606,509	-	-100.0%
SCBA Replacement	1,834,172	-	-100.0%
Rushmere Station Addition	900,000	-	-100.0%
Carrollton Station Addition	800,000	-	-100.0%
Schools	\$ 32,943,432	\$ -	-100.0%
Hardy Elementary	31,611,653	-	-100.0%
Capital Maintenance	1,331,779	-	-100.0%
Total Governmental Capital Projects	\$ 66,717,349	\$ 4,039,445	-93.9%

ENTERPRISE CAPITAL PROJECTS

Public Utilities	\$ 11,742,166	\$ 3,100,000	-73.6%
Capital Maintenance (Sewer)	201,215	100,000	-50.3%
Capital Upgrades (Sewer)	521,905	-	-100.0%
Capital Maintenance (Water)	244,673	-	-100.0%
Capital Upgrades (Water)	320,614	-	-100.0%
Benns Grant Water Tank	2,580,146	1,400,000	-45.7%
Capital Utilities Reserve	-	1,600,000	100.0%
Hardy Water Tank	2,368,758	-	-100.0%
Hardy Water Line	4,684,300	-	-100.0%
Shop Facility	665,297	-	-100.0%
Contingency	93,258	-	-100.0%
Capital Lease Agreements	62,000	-	-100.0%
Stormwater	\$ 1,682,701	\$ 550,000	-67.3%
Stormwater BMP/SLAF Projects	250,000	250,000	0.0%
Enhanced Commercial Data Base	-	50,000	100.0%
Stormwater Capital Reserve	-	200,000	100.0%
Nike Park Road Extended Stormwater	520,000	-	-100.0%
Capital Maintenance	50,000	50,000	0.0%
Transfer to Capital Projects Fund	862,701	-	-100.0%
Total Enterprise Capital Projects	\$ 13,424,867	\$ 3,650,000	-72.8%
Total Capital Expenditures	\$ 80,142,216	\$ 7,689,445	-90.4%



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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.

FY23 ACCOMPLISHMENTS

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

FY24 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 2023-24 Operating Budget
Debt Service Reserve Fund

	FY2021-22 AMENDED	FY2021-22 ACTUAL	FY2022-23 ORIG BUD	FY2022-23 AMENDED	FY2023-24 PROPOSED	PCT * CHANGE
REVENUES						
OTHER SOURCES						
Refunding Bond Proceeds	\$ -	-	-	-	-	0.00%
Refunding Bond Premium	-	-	-	-	-	0.00%
Transfers from General Fund	3,082,925	3,635,925	-	-	204,468	0.00%
Transfers from Public Utilities Fund	-	-	-	-	-	0.00%
Transfers from Appropriated Fund Balance	-	-	1,432,034	1,432,034	743,772	-48.06%
Total Other Sources	\$ 3,082,925	3,635,925	1,432,034	1,432,034	948,240	-33.78%
TOTAL REVENUES	\$ 3,082,925	3,635,925	1,432,034	1,432,034	948,240	-33.78%
EXPENSES						
Refunded Debt	\$ -	-	-	-	-	0.00%
Cost of Issuance	-	-	-	-	-	0.00%
Transfers to General Fund for Debt Service	645,916	645,916	924,012	924,012	-	-100.00%
Transfers to Public Utilities for Debt Service	254,709	254,709	508,022	508,022	948,240	86.65%
Debt Service Reserve	2,182,300	-	-	-	-	0.00%
Total Expenses	\$ 3,082,925	900,625	1,432,034	1,432,034	948,240	-33.78%
TOTAL EXPENSES	\$ 3,082,925	900,625	1,432,034	1,432,034	948,240	-33.78%



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ISLE OF WIGHT
COUNTY, VIRGINIA

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.

- Operations – 24 hours a day, 7 days a week, 365 days a year, 12 hour and 8 hour shifts.
- Public Safety Answering Point (PSAP) for 911 calls.
- Responsible for all emergency and non emergency calls and requests for services to include law enforcement (local/state/federal), fire, emergency medical services, medical air ambulance response, animal control services and many other departments after hours.
- Close working relationship with other emergency first responders in Isle of Wight County to include the towns of Smithfield and Windsor.
- Working relationship with Surry Nuclear Power Plant for Radiological Emergency Preparedness being within a 10 mile radius.
- Close working relationship with neighboring PSAPs.

FY23 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 2023 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.
- 365Labs was awarded the contract for our new CAD/RMS systems which will meet the needs of NG-911.

EMERGENCY E911 FUND

Continued

FY24 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.
- Work with 365Labs to implement our new CAD/RMS systems.

PERFORMANCE MEASURES / STATISTICS

	2020	2021	2022
911 and Admin Calls (Calendar Year)	73,583	76,795	77,237
Calls for Service (Calendar Year)	83,465	90,574	96,741

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 FY 2023-24 Operating Budget
Emergency Communications System (E911) Fund

	FY 2022 Amended	FY 2022 Actual	FY 2023 Original	FY 2023* Amended	FY 2024* Adopted	PCT* Change
REVENUES						
OTHER LOCAL TAX						
IOW Communication Tax E-911	\$ 380,000	380,330	360,000	360,000	400,000	11.11%
Smfd Communication Tax	67,400	67,572	64,030	64,030	75,000	17.13%
Windsor Communication Tax	19,000	19,056	18,000	18,000	21,000	16.67%
Total Other Local Tax	\$ 466,400	466,959	442,030	442,030	496,000	12.21%
MISCELLANEOUS						
RAD-Emergency Program	\$ 5,000	5,000	5,000	5,000	5,000	0.00%
Joint Service Smithfield	291,966	250,330	356,301	356,301	396,512	11.29%
Joint Service Windsor	94,036	80,648	115,721	115,721	132,813	14.77%
Total Miscellaneous	\$ 391,002	335,978	477,022	477,022	534,325	12.01%
STATE REVENUE						
State Comp Bd Reimbursement	\$ 216,811	216,659	216,811	216,811	235,797	8.76%
911 Wireless	129,000	155,331	129,000	129,000	139,000	7.75%
Total State Revenue	\$ 345,811	371,990	345,811	345,811	374,797	8.38%
TRANSFERS						
Transfer From General Fund	\$ 1,073,680	902,173	1,312,694	1,391,778	1,498,352	7.66%
Total Transfers	\$ 1,073,680	902,173	1,312,694	1,391,778	1,498,352	7.66%
TOTAL REVENUES	\$ 2,276,893	2,077,100	2,577,557	2,656,641	2,903,474	9.29%

EMERGENCY E911 FUND

Continued

Isle of Wight County
Adopted FY 2023-24 Operating Budget
Emergency Communications System (E911) Fund

	FY 2022	FY 2022	FY 2023	FY 2023*	FY 2024*	PCT*
	Amended	Actual	Original	Amended	Adopted	Change
EXPENSES						
Salaries and Wages	\$ 705,972	774,786	910,210	1,035,346	1,073,822	3.72%
Other Compensation	-	-	-	-	22,287	100.00%
Overtime	84,239	86,023	95,950	95,950	95,950	0.00%
Part-Time Salaries	-	291	8,000	8,320	8,320	0.00%
FICA (SS & Medicare)	57,216	62,358	77,584	87,181	90,125	3.38%
VRS - Retirement Benefits	74,530	85,572	109,171	124,788	129,744	3.97%
Hospital/Medical Plans	178,440	202,720	266,622	266,622	271,764	1.93%
Group Life Insurance	9,331	10,233	12,197	13,874	14,390	3.72%
Deferred Comp	5,320	5,198	5,880	5,880	5,460	-7.14%
Repairs & Maintenance	605,787	674,483	697,257	697,257	865,241	24.09%
Cost Allocation	-	-	102,709	102,709	94,658	-7.84%
Internal Service Charge IT	74,886	77,707	94,799	94,799	120,746	27.37%
Internal Service Chrg-Risk Mgt	25,790	25,790	28,692	28,692	27,406	-4.48%
Utilities	6,549	7,502	14,300	14,300	14,300	0.00%
Telephone (Voice and Fax)	37,950	38,563	34,828	34,828	35,231	1.16%
Lease/Rental of Buildings	5,000	4,778	5,000	5,150	5,305	3.01%
Travel & Training	5,882	6,595	9,000	8,850	9,000	1.69%
RAD Emergency Program	5,000	5,000	5,000	5,000	5,000	0.00%
Operating Expenses	40,000	-	2,000	2,000	2,000	0.00%
Dues & Association Membership	893	893	925	925	925	0.00%
Office Supplies	2,333	3,687	3,500	3,500	3,500	0.00%
Copier Lease	1,165	1,208	1,300	1,300	1,300	0.00%
Uniforms	-	300	1,500	1,500	1,500	0.00%
Operating Supplies	2,793	3,193	3,500	3,500	3,500	0.00%
Furniture & Fixtures	-	-	-	-	2,000	0.00%
Capital Lease Interest	-	222	-	-	-	0.00%
Contingency	-	-	87,633	14,370	-	-100.00%
Total Operating Expenses	\$ 1,929,076	2,077,100	2,577,557	2,656,641	2,903,474	9.29%
TOTAL EXPENSES	\$ 1,929,076	2,077,100	2,577,557	2,656,641	2,903,474	9.29%

EMERGENCY E911 FUND

Continued

PERSONNEL SUMMARY

	FY 2022	FY 2023	FY 2024
	Actual	Amended	Adopted
IT Support Specialist II	1.0	0.8	0.8
Captain	1.0	1.0	1.0
Senior Dispatcher	4.0	4.0	6.0
Dispatcher II	0.0	0.0	5.0
Dispatcher III	0.0	0.0	1.0
Dispatcher - Local & Comp. Board	16.0	16.0	8.0
Number of Full-Time Positions	22.0	21.8	21.8

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.

FY23 ACCOMPLISHMENTS

- Provided four-day fair event that included seafood festival, Midway carnival, national and local entertainment, 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 award at the IAFE. Received six (6) first place, eight (8) second place, four (4) third place awards at the Virginia Association of Fairs. Awarded Best of Show in 2 categories, Best Overall for Fairs with an attendance of 30,000 and over, and Best Overall High Point Champion Fair at the Virginia Association of Fairs.
- Provided Spring Festival with carnival, rodeo, and demolition derby events.
- Completed expansion of fairground infrastructure to include three new large metal buildings (80' x 120') to reduce dependence on tent rentals for events and added additional storage space compartments.

FY24 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, rodeo and demolition derby events and musical entertainment with use of the new pavilions.
- Continue expansion and improvement of fairground infrastructure.
- Development of rental policy and procedures along with fee structure for the new pavilions.
- Develop rules and regulations for the ATV Trail being constructed at Heritage Park Fairground site.

COUNTY FAIR FUND

Continued

Isle of Wight County
Adopted FY 2023-24 Operating Budget
County Fair

	FY 2022	FY 2022	FY 2023	FY 2023*	FY 2024*	PCT*
	Amended	Actual	Original	Amended	Adopted	Change
REVENUES						
Equipment Rental	\$ 100	100	1,000	1,000	1,000	0.00%
Space Rent - Concession	19,525	19,525	16,000	16,000	16,000	0.00%
Space Rent - Arts & Crafts	6,297	6,297	5,000	5,000	6,000	20.00%
Space Rent - Commercial	11,545	11,545	12,500	12,500	12,000	-4.00%
Space Rent - Non-Profit	2,194	2,194	1,200	1,200	1,550	29.17%
Total Revenue from Use	\$ 39,661	39,661	35,700	35,700	36,550	2.38%
CHARGES FOR SERVICES						
Midway Commission Income	\$ 54,280	54,280	32,000	32,000	40,500	26.56%
Competition Fees	980	980	500	500	500	0.00%
Pageant Income	885	885	1,200	1,200	1,200	0.00%
Seafood Fest Revenue	11,609	11,609	12,000	12,000	12,000	0.00%
Sales - Beer	14,024	14,024	26,500	26,500	16,500	-37.74%
Sales - Ice	3,575	3,575	3,500	3,500	3,500	0.00%
Sales - Admissions	327,231	327,233	230,738	230,738	250,000	8.35%
Car Show Revenue	1,085	1,085	1,000	1,000	1,000	0.00%
Truck & Tractor Pull	23,293	23,293	32,000	32,000	32,000	0.00%
Total Charges for Services	\$ 436,962	436,963	339,438	339,438	357,200	5.23%
MISCELLANEOUS						
Corporate Sponsors	\$ 40,050	40,050	38,000	38,000	38,000	0.00%
Fundraising	10,552	10,552	-	-	2,950	0.00%
Total Miscellaneous	\$ 50,602	50,602	38,000	38,000	40,950	7.76%
TRANSFERS						
Transfer From General Fund	\$ 94,000	-	70,000	70,000	66,395	-5.15%
Transfer From Appropriated Fund Balance	-	-	-	70,428	-	-100.00%
Total Miscellaneous	\$ 94,000	-	70,000	140,428	66,395	-52.72%
TOTAL REVENUES	621,225	527,226	483,138	553,566	501,095	-9.48%

COUNTY FAIR FUND

Continued

Isle of Wight County
Adopted FY 2023-24 Operating Budget
County Fair

	FY 2022 Amended	FY 2022 Actual	FY 2023 Original	FY 2023* Amended	FY 2024* Adopted	PCT* Change
EXPENSES						
Overtime	\$ 25,765	25,765	28,785	28,785	28,785	0.00%
Part-Time Salaries	-	-	-	9,250	10,550	14.05%
FICA (SS & Medicare)	1,871	1,871	2,203	2,953	3,010	1.93%
Professional Services	15,194	15,194	22,000	13,595	16,000	17.69%
Marketing	37,419	37,419	36,950	36,950	41,350	11.91%
Postage	197	197	200	200	200	0.00%
Lease/Rental of Equipment	69,547	69,547	50,100	57,100	61,300	7.36%
Travel & Training	4,290	4,290	7,500	7,500	6,500	-13.33%
Operating Expenses	82,905	82,905	90,500	80,945	80,075	-1.07%
Dues & Association Membership	355	355	500	500	500	0.00%
Office Supplies	673	673	1,000	1,000	1,000	0.00%
Pageant	4,999	4,999	4,950	4,950	5,250	6.06%
Entertainment	176,026	176,026	174,150	189,900	182,125	-4.09%
Concessions	3,300	3,300	3,500	4,460	3,500	-21.52%
4-H Awards	3,444	3,444	4,000	4,000	4,000	0.00%
Demolition Derby	14,000	14,000	16,000	16,000	16,000	0.00%
Truck & Tractor Pull	10,965	10,965	25,800	10,050	25,800	156.72%
Car Show Expenses	1,597	1,597	1,500	1,500	1,650	10.00%
Seafood Fest	10,375	10,375	13,500	13,500	13,500	0.00%
Transfer to Capital Projects	-	-	-	70,428	-	-100.00%
Total Operating Expenses	\$ 462,922	462,922	483,138	553,566	501,095	-9.48%
TOTAL EXPENSES	\$ 462,922	462,922	483,138	553,566	501,095	-9.48%

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.

FY23 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).

FY24 OBJECTIVES

- To continue 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%)
- To receive 80% positive feedback from Family Satisfaction Surveys
- To achieve 75% successful discharges from services per provider
- To ensure equitable and equal access to services to all youth based on community demographics by compiling and analyzing data from at least 80% of member agencies.

PERFORMANCE MEASURES / STATISTICS

	FY22 ACTUAL	FY23 ACTUAL	FY24 ESTIMATE
Number of Children Receiving CSA Services	17	20	20
Average Cost Per Child for CSA Services	\$21,082	\$18,914	\$20,500
Achieve permanency for foster care children within 2 years of entering care	85%	85%	80%
Prevention Services Provided versus Foster Care Placements	38%	34%	45%
Total number of youth placed in congregate care settings	9	5	5

CHILDREN'S SERVICES ACT (CSA) FUND

Continued

Isle of Wight County
Adopted FY 2023-24 Operating Budget
Children's Services Act (CSA)

	FY 2022 Amended	FY 2022 Actual	FY 2023 Original	FY 2023* Amended	FY 2024* Adopted	PCT* Change
REVENUES						
INTERGOVERNMENTAL REVENUE						
CSA State Revenue	\$ 216,778	160,982	215,184	215,184	269,757	25.36%
Federal Grant Revenue	-	12,868	-	-	-	0.00%
Total Intergovernmental Revenue	\$ 216,778	173,850	215,184	215,184	269,757	25.36%
TRANSFERS						
Transfer From General Fund	\$ 237,026	237,026	200,000	200,000	259,034	29.52%
Total Transfers	\$ 237,026	237,026	200,000	200,000	259,034	29.52%
TOTAL REVENUES	\$ 453,804	410,876	415,184	415,184	528,791	27.36%

CHILDREN'S SERVICES ACT (CSA) FUND

Continued

Isle of Wight County
Adopted FY 2023-24 Operating Budget
Children's Services Act (CSA)

	FY 2022 Amended	FY 2022 Actual	FY 2023 Original	FY 2023* Amended	FY 2024* Adopted	PCT* Change
EXPENSES						
Other Compensation	\$ 600	150	600	600	600	0.00%
Ther Care/Res IVE	400,000	-	361,380	356,476	450,766	26.45%
Foster Care Lic Resd Care (1a)	-	1,551	-	-	-	0.00%
Residential Cong Care CSA (1c)	-	3,150	-	-	-	0.00%
School Ref. Resid (1e)	-	87,516	-	-	-	0.00%
Therp Foster Care I-VE (2a)	-	56,114	-	-	-	0.00%
Therp. Foster Care (2a.1)	-	2,672	-	-	-	0.00%
Therp. Foster Care CSA (2a.2)	-	33,663	-	-	-	0.00%
Family Foster Care CBS (2c.)	-	1,476	-	-	-	0.00%
Fam. Fost. Care Sp.Arg (2e)	-	17,196	-	-	-	0.00%
Community Based Servs (2f)	-	22,276	-	-	-	0.00%
Comm. Transition Servs (2f.1)	-	4,034	-	-	-	0.00%
Alt. Day Placement (2g)	-	127,875	-	-	-	0.00%
Administrative Support-Suffolk	53,204	53,204	53,204	58,108	77,425	33.24%
Total Expenses	\$ 453,804	410,876	415,184	415,184	528,791	27.36%
TOTAL EXPENSES	\$ 453,804	410,876	415,184	415,184	528,791	27.36%

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.

MISSION STATEMENT

To enhance the quality of life by strengthening families and individuals, promoting safety and self-sufficiency through agency programs and community partnerships.

VISION STATEMENT

A healthy community of productive, self-supporting, and self-sufficient citizens, free from violence and dependency on public assistance.

FY23 ACCOMPLISHMENTS

Grants Obtained

- Child Abuse Prevention activities and grant was awarded to support public awareness events.
- 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 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 of children.
- Respite Funding grant received \$750 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

- 2720 IT tickets for service were completed with an 30-minute average resolution time.
- Building security cameras were upgraded to increase workplace safety and security.
- Initiated document scanning project for the Adult Services Unit and scanned approximately 1000 client files in efforts to maintain digital records as opposed to hard copy files.
- Added an additional part time IT worker to enhance response time to mitigate worker down time.

SOCIAL SERVICES

Continued

FY23 ACCOMPLISHMENTS (continued)

Administration (Emergency Management)

- IOW County Emergency Management launched the County's new Virtual Emergency Operations Center (VEOCI) software. VEOCI will be used by emergency operations works only. Software features include tracking weather, meeting invites and/or messages, etc. The program will also be used for shelter registration instead of handwritten ARC forms.
- IOW County Emergency Management implemented a Multi-Year Training & Exercise Plan (MYTEP) in March 2022. MYTEP plan, trainings, and meetings will include IOW County Emergency Management, IOW DSS, and local sheltering partners (i.e. Red Cross).
 - May 2022 - The first meeting was held to review 2-year plan. Meeting was attended by Assistant Director and Shelter Coordinator. Additional MYTEP meetings will be scheduled over the next two years to complete MYTEP.
 - June 2022 - Walk through of Windsor High School and Smithfield Middle School. Table to exercise held at Windsor High School after walk through. Attended by Assistant Director and both Shelter Coordinators.
 - August 2022 - Emergency Operations Plan (EOP) reviewed by Director, Assistant Director, and both Shelter Coordinators. Emphasis on sections ESF6 and ESF11. Revisions were referred to Will Drewery for review/approval.
 - December 2022 - Tabletop Planning and EOP Discussion meeting held with Emergency Management to discuss topics for upcoming tabletop exercise. Topics to include in tabletop exercise in 2023 are Planning, Communications, Mass Care, Structural Damage Assessment and Economic and Community Recovery, and EOP. Meeting attended by Emergency Management, Shelter Coordinators, and Directors.
- The first pre-hurricane season meeting held May 12 at the EOC for sheltering partners in Isle of Wight County. The meeting was attended by DSS Assistant Director, DSS Shelter Coordinator, DSS Shelter Coordinator Backup, two Red Cross representatives, IOW Schools, CSB, Sheriff's office, Risk Management, County Emergency Management.
- Hampton Roads Geographic Operations and Mass Care Workshop at Christopher Newport University on May 25-26 was attended by Shelter Coordinator (05/25) and Assistant Director (05/26). Virginia Department of Emergency Management and FEMA invited FEMA National Incident Management Assistance Team (IMAT), Regional IMATs, FEMA Region 3 Senior Leaders, and VDEM Region 5 partners to participate in two workshops focusing on Geographic Operations and Mass Care consideration before an impending storm
- The City of Virginia Beach Office of Emergency Management (VBOEM) hosted the National Transportation Safety Board (NTSB) Family Assistance Center Workshop at the Virginia Beach Convention Center June 21 & 22. The workshop was attended by Assistant Director (06/22). NTSB provided a localized version of their full FAC course content, including but not limited to Family Assistance Initial Operations, Immediate and Long-Term Operations, and Personal Effects Management

SOCIAL SERVICES

Continued

FY23 ACCOMPLISHMENTS (continued)

- Shelter PowerPoint presentation given to Admin Board and DSS Staff during the months of June and July. The presentation covered many topics to include shelter locations, Emergency Response Teams, pets, management of shelter(s), expectations, and more.
- Hampton Roads Metropolitan Medical Reserve System (HRMMRS) provided training on the setup and operation of our Shelter Support Unit at the Windsor Town Center on August 26. The meeting was attended by DSS Emergency Response Team Managers, Assistant Director, and Shelter Coordinators.
- DSS Emergency Response Teams meetings were held during September to address staff concerns when sheltering. Meetings were conducted by Shelter Team Managers, Shelter Coordinators, and both Director

Child and Family Services

- An adoption celebration banquet was held in November at the Main Street Baptist Church to celebrate two adoptions.
- The Foster Care Unit conducted and completed required face to face visits, with a 100% accuracy rate for the Federal CFSR mandates.
- Child and Family Services completed 12 Family Partnership Meetings to ensure safety, permanency, and well-being of the children that the agency serves. The agency received \$1,800 of Family Partnership Incentive Funds.
- 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 2 of 3 IVE Audits conducted with no errors.
- The Child Protective Services unit completed 112 investigations and family assessments combined.
- Child Welfare successfully completed the Child and Family Services Review with strengths in 18 of 20 areas.
- The agency implemented recruitment and training activities in which three new resource homes were approved by the Child Services Unit.

Adult Services

- 74 APS investigations were conducted.
- 130 citizens were served through the Adult Services unit.
- 119 UAI pre-screenings were conducted within 100% accuracy and timeliness.
- Adult Protective Services hosted an Adult Awareness Event on June 16th at Nike Park; We provided information on abuse/neglect and self-care, Speakers on various topics, fun activities, and food. Forty-eight people attended the program
- Processed 14 new guardianship cases and managed 60 cases total.

SOCIAL SERVICES

Continued

FY23 ACCOMPLISHMENTS (continued)

Community Service

- IOW-DSS partnered with several community agencies to provide Thanksgiving and holiday food baskets to 17 families.
- 323 children and 158 families were provided with Christmas gifts through community donations and the IOW-C Annual Employee Holiday Party.
- Implemented a collaboration with the Food for Thought Literacy Program at the COP and a lending library is now available in the DSS lobby. The family services workers also provided age-appropriate books to clients during home visits in efforts to promote literacy.
- The partnership with the Christian Outreach Program continued and enabled 92 families to receive financial assistance as follows:
 - Housing Needs: 27
 - Utility Needs: 65
 - Total funds dispersed: \$21,472.19

FY24 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: 92
 - Average Monthly Cases Managed: 5404
- *TANF*
 - Total Applications Received: 186
 - Total Cases Managed: 83
 - In 10 of the 12 months, the agency achieved 100% timeliness of application processing

SOCIAL SERVICES

Continued

PERFORMANCE MEASURES / STATISTICS (continued)

SNAP

- Average Monthly Applications Received: 114
- Total Households Served: 1971
- Total Number of Citizens Served: 3731
- Average Issuance Amount: \$945,355
- Average timeliness of application processing (expedited and non-expedited) is 99.4%, which is above the required 97%, with 8 out of 12 months at 100% timeliness of application processing

Child Care

- Total Applications: 123
- Total Cases Managed: 42
- The agency achieved 100% timeliness of application processing for 10 months

Auxiliary Grant

- Average Monthly Cases Managed: 6

Energy Assistance

- Cooling:
 - Applications: 607
 - Denials: 198
 - Closed for payment: 409
- Fuel:
 - Applications: 620
 - Denials: 102
 - Approved: 511
 - Closed: 7
- Crisis:
 - Applications: 193
 - Denials: 103
 - Closed for payment: 91

Fraud Collections

- Fuel: \$26.97
- Medicaid: \$1,456.43
- SNAP: \$9,530.07*
- TANF: \$744.91
- Childcare: \$611.19
- Total: 12,369.57

**SNAP collections are both allotment reductions and payments*

SOCIAL SERVICES

Continued

Isle of Wight County
Adopted FY 2023-24 Operating Budget
Social Services (DSS)

	FY 2022 Amended	FY 2022 Actual	FY 2023 Original	FY 2023* Amended	FY 2024* Adopted	PCT* Change
REVENUES						
Federal Revenue	\$ 1,965,871	1,843,283	2,056,941	2,056,941	2,344,132	13.96%
State Revenue	1,245,288	791,278	1,256,708	1,256,708	1,229,793	-2.14%
Total Intergovernmental Revenue	\$ 3,211,159	2,634,561	3,313,649	3,313,649	3,573,925	7.85%
TRANSFERS						
Transfer From General Fund	\$ 1,301,555	768,884	1,500,000	1,500,000	1,750,000	16.67%
Total Transfers	\$ -	768,884	1,500,000	1,500,000	1,750,000	16.67%
TOTAL REVENUES	\$ 4,512,714	3,403,445	4,813,649	4,813,649	5,323,925	10.60%
EXPENSES						
Social & Welfare Services	\$ 4,512,714	3,542,897	4,813,649	4,813,649	5,323,925	10.60%
TOTAL EXPENSES	\$ 4,512,714	3,542,897	4,813,649	4,813,649	5,323,925	10.60%

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 2023-24 Operating Budget
Grants Fund**

	FY 2022 Amended	FY 2022 Actual	FY 2023 Original	FY 2023* Amended	FY 2024* Adopted	PCT* Change
REVENUES						
Federal Revenue	\$ 8,683,820	8,067,841	72,346	596,332	65,111	-89.08%
State Revenue	443,983	263,599	60,505	690,895	428,243	-38.02%
Miscellaneous	210,937	88,240	-	86,318	4,000	-95.37%
Donations	45,466	32,273	-	95,492	-	-100.00%
Total Revenues (before transfers)	\$ 9,384,206	8,451,953	132,851	1,469,037	497,354	-66.14%
TRANSFERS						
Transfer From General Fund	\$ 19,474	72,474	21,074	62,143	71,934	15.76%
Transfer From Assigned Fund Balance	105,000	-	-	99,088	-	-100.00%
Transfer From Stormwater Fund	22,675	-	-	22,675	-	-100.00%
Transfer From Restricted Fund Balance	-	-	-	49,575	-	-100.00%
Total Transfers	\$ 147,149	72,474	21,074	233,481	71,934	-69.19%
TOTAL REVENUES	\$ 9,531,355	8,524,427	153,925	1,702,518	569,288	-66.56%

GRANTS FUND

Continued

Isle of Wight County Adopted FY 2023-24 Operating Budget Grants Fund

	FY 2022 Amended	FY 2022 Actual	FY 2023 Original	FY 2023* Amended	FY 2024* Adopted	PCT* Change
EXPENSES						
Library of Virginia	\$ 73,868	73,868	-	-	-	0.00%
Isle of Wight Arts League	4,500	4,500	4,500	4,500	4,500	0.00%
Local Cash Match	2,265	-	4,195	560	29,749	5212.32%
Law Enforcement Program	60,195	6,428	-	342,527	-	-100.00%
Animal Control - Miscellaneous	46,607	-	-	96,542	-	-100.00%
Spay/Neuter Fund	-	1,141	-	-	-	0.00%
DMV Animal Plates	-	-	-	-	-	0.00%
RAD Emergency Program	60,974	50,594	25,000	107,563	75,000	-30.27%
Rescue Squad Assistance Fund	15,109	15,109	-	-	-	0.00%
LEMPG	7,500	7,454	-	7,500	-	-100.00%
Office of Emergency Medical Services (OE	-	96,500	-	-	-	0.00%
Litter Prevention and Recycling Grant	12,519	12,519	-	16,442	-	-100.00%
CDBG - James River Christian Academy	38,384	21,223	-	-	-	0.00%
Tourism Grants	64,475	13,369	-	155,932	-	-100.00%
Fifth District Drug Court	585,500	121,485	-	464,015	-	-100.00%
Forfeited Assets	65,766	5,193	-	120,754	-	-100.00%
Commonwealth Attorney	1,600	-	-	4,000	4,000	0.00%
Stormwater Grant Program	90,701	-	-	90,701	-	-100.00%
Public Health & Welfare	786,966	7,855,043	-	4,126	-	-100.00%
Victim Witness	119,731	96,521	120,230	129,434	133,122	2.85%
V-Stop Grant	47,189	27,413	-	45,973	-	-100.00%
Recreation Scholarship Program	2,187	-	-	2,187	-	-100.00%
Home Grant Allocation	126,080	16,317	-	109,763	-	-100.00%
Community Development Grants	5,000	3,500	-	-	-	0.00%
Transfer to General Fund	7,217,739	-	-	-	322,917	0.00%
Transfer to Capital Projects Fund	96,500	-	-	-	-	0.00%
TOTAL EXPENSES	\$9,531,355	8,428,176	153,925	1,702,518	569,288	-66.56%



Local Roots, Global Reach

ISLE OF WIGHT
COUNTY, VIRGINIA

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-four (34) 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.

FY23 ACCOMPLISHMENTS

- Continued to add info to supplement GIS water/sewer layer update
- Implemented Cartegraph Asset Management System for asset inventory and work orders
- Began construction on Hardy ES waterline extension
- Completed PER and Advertised RFP for Riverside Water Tank
- Processed approximately 2,633 work orders
- Maintained and painted 50% of all fire hydrants in County system through Contracted service

FY24 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.
- Complete Riverside tank design and advertise for Construction

PUBLIC UTILITIES FUND

Continued

PERFORMANCE MEASURES / STATISTICS

	FY22 ACTUAL	FY23 ACTUAL	FY24 ESTIMATE
Number of Water Customers	3,921	4,067	4,250
Number of Sewer Customers	3,241	3,311	3,500
Number of Sanitary Sewer Overflows	1	1	-
Miss Utility Tickets	4,705	5,520	5,500

PUBLIC UTILITIES FUND

Continued

**Isle of Wight County
Adopted FY 2023-24 Operating Budget
Public Utilities Fund**

	FY 2022 Amended	FY 2022 Actual	FY 2023 Original	FY 2023* Amended	FY 2024* Adopted	PCT* Change
REVENUES						
FEES & LICENSES						
Inspection Fees	\$ 40,000	36,298	50,000	50,000	50,000	0.00%
Water Connection Fees	400,000	946,000	650,000	650,000	450,000	-30.77%
Sewer Tap Fees	-	-	-	-	1,600,000	0.00%
New Account Fee	20,000	17,700	20,000	20,000	17,000	-15.00%
Administration Fees	3,000	2,895	3,000	3,000	3,000	0.00%
Sewer Connection Fee	370,000	717,828	650,000	650,000	400,000	-38.46%
Master Meter Fees	-	78,000	-	-	-	0.00%
Disconnect/Reconnect Fee	30,000	6,600	10,000	10,000	10,000	0.00%
Total Fees & Licenses	\$ 863,000	1,805,321	1,383,000	1,383,000	2,530,000	82.94%
REVENUE FROM USE						
Property Rental	\$ 31,940	36,717	31,940	31,940	31,940	0.00%
Total Revenue from Use	\$ 31,940	36,717	31,940	31,940	31,940	0.00%
CHARGES FOR SERVICES						
Interest Revenue	\$ 80,000	6,470	5,000	5,000	40,000	700.00%
Public Utility Late Fees	15,000	7,662	7,500	7,500	15,000	100.00%
Sewage Collection Fees	1,600,000	1,729,208	1,725,000	1,725,000	1,820,000	5.51%
Sewage Treatment Fees	70,000	74,370	71,400	71,400	75,000	5.04%
Sale of Water	3,500,000	4,066,815	3,800,000	3,800,000	4,436,000	16.74%
Total Charges for Services	\$ 5,265,000	5,884,525	5,608,900	5,608,900	6,386,000	13.85%
RECOVERED COST						
Sale of Recyclables	\$ 500	1,769	-	9,244	-	-100.00%
Sale of Property	-	3,530	500	500	500	0.00%
Recovered Costs	-	886	-	-	-	0.00%
Total Recovered Cost	\$ 500	6,185	500	9,744	500	-94.87%
MISCELLANEOUS						
Miscellaneous	\$ 1,000	7,906	1,000	1,000	1,000	0.00%
Surplus Proceeds	-	5,630	-	-	-	0.00%
Total Miscellaneous	\$ 1,000	13,536	1,000	1,000	1,000	0.00%

PUBLIC UTILITIES FUND

Continued

Isle of Wight County
Adopted FY 2023-24 Operating Budget
Public Utilities Fund

	FY 2022 Amended	FY 2022 Actual	FY 2023 Original	FY 2023* Amended	FY 2024* Adopted	PCT* Change
REVENUES (continued)						
OTHER SOURCES & USES						
Lease Financing Proceeds	\$ 88,000	-	-	-	-	0.00%
Total Other Sources & Uses	\$ 88,000	-	-	-	-	0.00%
TRANSFERS						
Transfer From General Fund	\$ 3,770,821	1,549,192	3,700,827	3,700,827	3,499,188	-5.45%
Transfer from Debt Service	254,709	254,709	508,022	508,022	948,240	86.65%
Contingency Reserve	64,354	-	-	-	-	0.00%
Transfer from Assigned FB	117,643	-	-	173,734	-	-100.00%
Total Transfers	\$ 4,207,527	1,803,901	4,208,849	4,382,583	4,447,428	1.48%
TOTAL REVENUES	\$ 10,456,967	9,550,185	11,234,189	11,417,167	13,396,868	17.34%

PUBLIC UTILITIES FUND

Continued

**Isle of Wight County
Adopted FY 2023-24 Operating Budget
Public Utilities Fund**

	FY 2022 Amended	FY 2022 Actual	FY 2023 Original	FY 2023* Amended	FY 2024* Adopted	PCT* Change
EXPENSES						
PUBLIC UTILITIES - ADMINISTRATION						
Salaries and Wages	\$ 218,948	183,638	299,308	299,308	267,580	-10.60%
Overtime	550	550	-	-	-	0.00%
Part-Time Salaries	501	501	-	-	-	0.00%
FICA (SS & Medicare)	20,617	13,429	22,897	22,897	20,470	-10.60%
VRS - Retirement Benefits	31,221	18,070	35,129	35,129	31,189	-11.22%
Hospital/Medical Plans	57,723	52,215	89,922	89,922	41,556	-53.79%
Group Life Insurance	3,576	2,480	3,983	3,983	3,554	-10.77%
Deferred Comp	1,533	704	1,050	1,050	630	-40.00%
Uniforms Taxable	500	-	500	360	500	38.89%
Advertising Services	500	-	500	640	500	-21.88%
Postage	24,300	15,500	30,000	30,000	30,000	0.00%
Telephone (Voice and Fax)	3,162	3,043	3,733	3,733	3,733	0.00%
Travel & Training	3,499	311	3,500	1,080	3,500	224.07%
Tolls & Parking	200	6	-	-	-	0.00%
Operating Expenses	9,500	5,622	8,510	8,510	8,510	0.00%
Dues & Association Membership	1,360	293	1,360	1,360	1,360	0.00%
Office Supplies	10,700	6,631	9,500	9,500	9,500	0.00%
Equipment-Small<\$5k	500	163	-	-	-	0.00%
Copier Lease	1,134	-	1,134	1,134	1,134	0.00%
Copier Service/Supply Contract	650	571	650	650	650	0.00%
Computer Hardware <\$5k	2,000	-	-	-	-	0.00%
Fleet	2,105	1,626	2,105	2,105	2,105	0.00%
Uniforms	500	-	500	500	500	0.00%
Lease Amortization Expense	-	1,101	-	-	-	0.00%
Capital Lease Interest	-	36	-	-	-	0.00%
Amortz-DefrCost/Prem/Discount	-	20,300	-	-	-	0.00%
Total Public Utilities - Administration	\$ 395,279	326,788	514,281	511,861	426,971	-16.58%

PERSONNEL SUMMARY

	FY 2022 Actual	FY 2023 Amended	FY 2024 Adopted
Director of Utility Services	0.2	0.5	0.5
PU Operations Manager	1.0	1.0	0.0
Construction Manager	0.4	0.4	0.4
Construction Inspector	0.4	0.4	0.4
Engineer	0.5	0.5	0.5
Sr. Utilities Acct Tech	1.0	1.0	1.0
Administrative Services Coord	0.0	0.0	1.0
Administrative Assistant	1.0	1.0	0.0
Number of Full-Time Positions	4.5	4.8	3.8

PUBLIC UTILITIES FUND

Continued

Isle of Wight County
Adopted FY 2023-24 Operating Budget
Public Utilities Fund

	FY 2022	FY 2022	FY 2023	FY 2023*	FY 2024*	PCT*
	Amended	Actual	Original	Amended	Adopted	Change
EXPENSES						
PUBLIC UTILITIES - WATER						
Salaries and Wages	\$ 405,047	253,827	398,957	447,873	492,864	10.05%
Overtime	45,200	22,091	20,200	36,200	20,200	-44.20%
FICA (SS & Medicare)	32,532	20,488	32,066	37,032	39,250	5.99%
VRS - Retirement Benefits	46,740	28,348	48,726	56,827	59,376	4.49%
Hospital/Medical Plans	139,105	49,393	136,152	136,152	99,110	-27.21%
Group Life Insurance	5,354	3,247	5,232	6,102	6,376	4.49%
Deferred Comp	3,780	1,626	3,360	3,360	2,730	-18.75%
Uniforms Taxable	500	-	500	500	500	0.00%
Professional Services	127,545	101,479	140,000	141,566	170,000	20.09%
HRPDC Fees	4,277	4,277	4,374	4,374	4,852	10.93%
Repairs & Maintenance	329,230	260,133	265,132	412,967	265,000	-35.83%
Contracted Services	35,034	33,634	66,580	66,180	100,000	51.10%
Bulk Water Purchases	1,700,215	1,661,875	1,800,000	1,800,000	1,750,000	-2.78%
Norfolk Water Contract	1,149,750	1,141,537	1,190,815	1,190,815	1,396,809	17.30%
Suffolk Water Contract	2,035,925	2,027,692	1,740,375	1,740,375	1,952,920	12.21%
Utilities	22,940	19,339	23,400	29,400	23,868	-18.82%
Telephone (Voice and Fax)	8,452	8,452	6,065	10,185	10,524	3.33%
Travel & Training	268	268	3,000	3,000	3,000	0.00%
Tolls & Parking	10	-	-	-	-	0.00%
Operating Expenses	15,050	13,731	15,000	15,000	15,300	2.00%
Dues & Association Membership	62,027	62,026	24,500	24,500	24,500	0.00%
Equipment- Small <\$5k	500	-	-	-	-	0.00%
Computer Software <\$5k	20,000	1,339	-	-	-	0.00%
Fleet	30,500	27,491	20,000	25,269	22,000	-12.94%
Uniforms	1,986	1,986	6,450	6,450	6,450	0.00%
PPE & Safety	2,706	1,622	2,475	2,475	2,475	0.00%
Capital Outlay	4,717	-	50,000	50,000	50,000	0.00%
Total Public Utilities - Water	\$ 6,229,390	5,745,901	6,003,359	6,246,602	6,518,104	4.35%

PERSONNEL SUMMARY

	FY 2022	FY 2023	FY 2024
	Actual	Amended	Adopted
Sr. Water Quality Technician	1.0	1.0	1.0
Water Quality Technician	1.0	1.0	1.0
PU Operations Manager	0.0	0.5	0.5
Utility Assistant Operation Manager	0.0	0.0	1.0
Utility Systems Supervisor	1.0	1.0	0.0
Utilities System Mechanic	1.0	1.0	1.0
Utility System Worker	2.0	3.0	3.0
Utility Marking Technician	0.0	1.0	1.0
Meter Technician	1.0	1.0	1.0
Pump Station Mechanic	2.0	1.0	1.0
Number of Full-Time Positions	9.0	10.5	10.5

PUBLIC UTILITIES FUND

Continued

**Isle of Wight County
Adopted FY 2023-24 Operating Budget
Public Utilities Fund**

	FY 2022 Amended	FY 2022 Actual	FY 2023 Original	FY 2023* Amended	FY 2024* Adopted	PCT* Change
EXPENSES						
PUBLIC UTILITIES - SEWER						
Salaries and Wages	\$ 375,871	286,596	379,134	376,620	414,220	9.98%
Overtime	41,160	18,095	16,150	30,150	16,150	-46.43%
FICA (SS & Medicare)	29,990	22,068	30,240	31,119	32,924	5.80%
VRS - Retirement Benefits	42,844	30,590	44,847	46,280	48,781	5.40%
Hospital/Medical Plans	130,549	77,728	127,055	127,055	125,729	-1.04%
Group Life Insurance	4,906	3,598	4,908	5,062	5,349	5.67%
Deferred Comp	2,940	1,979	2,940	2,940	2,310	-21.43%
Uniforms Taxable	500	450	500	500	500	0.00%
Professional Services	91,493	82,925	80,000	162,729	150,000	-7.82%
HRPDC Fees	188	188	1,119	1,119	822	-26.54%
Repairs & Maintenance	344,724	274,372	300,000	258,142	300,000	16.22%
Contracted Services	9,515	8,115	11,000	12,400	14,000	12.90%
Sewage Treatment	50,000	44,145	50,000	50,000	50,000	0.00%
Utilities	62,916	62,916	60,000	71,000	60,000	-15.49%
Telephone (Voice and Fax)	7,978	6,077	6,320	6,420	7,046	9.75%
Travel & Training	100	91	4,000	4,000	4,000	0.00%
Operating Expenses	15,945	15,944	40,000	40,000	40,000	0.00%
Fleet	31,000	29,544	22,000	26,000	22,000	-15.38%
Uniforms	6,000	5,452	8,000	8,000	8,000	0.00%
PPE & Safety	8,349	8,349	5,000	5,000	5,000	0.00%
Capital Outlay	17,000	(4,000)	175,000	142,176	300,000	111.01%
Total Public Utilities - Sewer	\$ 1,273,968	975,223	1,368,213	1,406,712	1,606,831	14.23%

PERSONNEL SUMMARY

	FY 2022 Actual	FY 2023 Amended	FY 2024 Adopted
Utility System Supervisor	1.0	0.0	0.0
PU Operations Manager	0.0	0.5	0.5
Sr. Electronics Technician	1.0	1.0	1.0
Pump Station Mechanic	2.0	2.0	2.0
Pump Station Mechanic III	0.0	1.0	1.0
Codes Compliance Inspector 1	1.0	1.0	1.0
Utility Marking Technician	1.0	0.0	0.0
Electronics Technician	1.0	1.0	1.0
Utility System Worker	2.0	1.0	1.0
Number of Full-Time Positions	9.0	7.5	7.5

PUBLIC UTILITIES FUND

Continued

**Isle of Wight County
Adopted FY 2023-24 Operating Budget
Public Utilities Fund**

	FY 2022 Amended	FY 2022 Actual	FY 2023 Original	FY 2023* Amended	FY 2024* Adopted	PCT* Change
EXPENSES						
PUBLIC UTILITIES - NON-DEPARTMENTAL						
OPEB Expense	\$ -	2,706	-	-	-	0.00%
Unemployment Insurance	1,200	544	1,000	1,000	1,000	0.00%
Cost Allocation	230,722	230,722	247,027	247,027	227,414	-7.94%
Internal Service Charge IT	86,341	86,341	105,333	105,333	126,234	19.84%
Internal Service Chrg-Risk Mgt	54,135	54,135	55,384	55,384	61,490	11.02%
Easements	1,264	1,264	-	-	-	0.00%
Capital Outlay	88,000	-	-	66,951	-	0.00%
Depreciation Expense	-	747,452	-	-	-	0.00%
Redemption Of Principal	1,004,830	-	1,293,253	1,293,253	1,784,123	37.96%
Principal (Lease)	49,000	-	51,356	51,356	44,779	-12.81%
Interest Payments	989,638	973,714	954,528	954,528	903,875	-5.31%
Interest (Lease)	3,200	2,538	2,159	2,159	1,434	-33.58%
Transfer To Capital Projects	50,000	50,000	400,000	436,009	1,600,000	266.96%
Contingency	-	-	238,296	38,991	94,613	142.65%
Total Public Utilities -Non-Department	\$ 2,558,330	2,149,416	3,348,336	3,251,991	4,844,962	48.98%
TOTAL EXPENSES- PU FUND	10,456,967	9,197,328	11,234,189	11,417,166	13,396,868	17.34%

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.

FY23 ACCOMPLISHMENTS

- Continued SAC committee meetings.
- Continued participation in regional organizations such as HRPDC and VAMSA.
- Attended required stormwater-related training events and conferences.

FY24 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.
- Prepare for changes to adopt a consolidated ordinance that will combine Stormwater and E&S programs

STORMWATER MANAGEMENT FUND

Continued

PERFORMANCE MEASURES / STATISTICS

	FY22 ACTUAL	FY23 ACTUAL	FY24 ESTIMATE
Number of Erosion & Sediment Control Inspections	606	535	545
VSMP Authority Inspections	2	2	3
Percent of Site Review Comments Provided w/30 days	85%	80%	85%
Erosion & Sediment Control Program Meets/Exceeds State Regulations	Yes	Yes	Yes
Stormwater Management Program Meets/Exceeds State Regulations	Yes	Yes	Yes

STORMWATER MANAGEMENT FUND

Continued

Isle of Wight County
Adopted FY 2023-24 Operating Budget
Stormwater Fund

	FY 2022	FY 2022	FY 2023	FY 2023*	FY 2024*	PCT*
	Amended	Actual	Original	Amended	Adopted	Change
REVENUES						
PERMITS, FEES & LICENSES						
Stormwater Fee	\$ 1,300,000	1,301,081	1,300,000	1,300,000	1,300,000	0.00%
Stormwater Technology Fee	3,500	4,816	3,500	3,500	3,500	0.00%
Stormwater Inspection Fees	125,000	171,320	175,000	175,000	175,000	0.00%
VSMP Permit-State	5,000	4,536	5,000	5,000	5,000	0.00%
Total Permits, Fees & Licenses	\$ 1,433,500	1,481,752	1,483,500	1,483,500	1,483,500	0.00%
REVENUE FROM USE OF MONEY						
Interest Revenue	\$ 2,876	2,748	4,000	4,000	4,000	0.00%
Surplus Proceeds	-	4,205	-	-	-	0.00%
Total Revenue from Use of Money	\$ 2,876	6,953	4,000	4,000	4,000	0.00%
TRANSFERS & OTHER						
Transfer From General Fund	\$ 110	110	-	-	-	0.00%
Transfer From Assigned Fund Balance	-	-	-	61,045	-	0.00%
Transfer From Appropriated Fund Balance	-	-	-	22,675	-	0.00%
Total Transfers & Other	110	110	-	83,720	-	0.00%
TOTAL REVENUES	\$ 1,436,486	1,488,815	1,487,500	1,571,220	1,487,500	-5.33%

STORMWATER MANAGEMENT FUND

Continued

Isle of Wight County
Adopted FY 2023-24 Operating Budget
Stormwater Fund

	FY 2022 Amended	FY 2022 Actual	FY 2023 Original	FY 2023* Amended	FY 2024* Adopted	PCT* Change
EXPENSES						
STORMWATER ADMINISTRATION						
Salaries And Wages	\$ 499,360	492,544	462,993	494,107	521,709	5.59%
Overtime	239	239	-	-	-	0.00%
Part-Time Salaries	775	-	1,000	1,040	1,040	0.00%
Other Compensation	1,500	1,450	1,300	1,300	-	-100.00%
FICA (SS & Medicare)	38,189	36,596	34,800	37,183	39,991	7.55%
VRS - Retirement Benefits	58,056	28,215	54,764	58,592	62,459	6.60%
Medical/Dental Plans	111,428	97,868	97,254	97,254	106,278	9.28%
Group Life Insurance	6,649	6,494	6,172	6,583	6,991	6.20%
OPEB Expense	-	(5,445)	-	-	-	0.00%
Deferred Comp	3,087	2,877	3,150	3,150	3,150	0.00%
Professional Services	273,955	190,409	150,000	211,045	150,000	-28.93%
HRPDC Stormwater Mgt. Fee	7,825	7,825	7,824	7,824	8,134	3.96%
Advertising	1,000	-	1,000	1,000	500	-50.00%
Contracted Services	50,000	29,900	50,000	50,000	50,000	0.00%
Cost Allocation	67,382	67,382	74,294	74,294	81,723	10.00%
Internal Service Charge IT	34,536	34,536	42,133	42,133	42,133	0.00%
Internal Service Chrg-Risk Mgt	16,035	16,035	15,556	15,556	15,556	0.00%
Utilities	3,900	3,634	3,900	3,900	3,900	0.00%
Postage	500	36	500	500	250	-50.00%
Telephone (Voice And Fax)	5,293	4,798	5,215	5,215	5,498	5.43%
Lease/Rental of Equipment	3,000	-	3,000	3,000	3,000	0.00%
Travel & Training	5,562	526	8,200	8,200	8,200	0.00%
Tolls & Parking	-	(31)	-	-	-	0.00%
Peanut Soil & Water Conserv Bd	8,000	8,000	8,000	8,000	8,000	0.00%
Operating Expenses	6,575	3,504	6,575	6,575	5,500	-16.35%
VSMP Expense(State)	6,468	6,468	5,000	5,000	5,000	0.00%
Dues & Association Memberships	2,500	1,580	2,500	2,500	2,500	0.00%
Office Supplies	3,000	1,188	3,000	3,000	2,500	-16.67%
Copier Lease	1,370	-	1,370	1,370	1,370	0.00%
Copier Service/Supply Contract	630	571	630	630	630	0.00%
Fleet	7,500	3,818	10,580	10,580	7,500	-29.11%
Uniforms	845	97	845	845	500	-40.83%
PPE & Safety	750	-	750	750	750	0.00%
Equipment/Machinery	9,900	142	9,900	9,900	1,000	-89.90%
Computer Software	6,000	-	9,000	9,000	6,000	-33.33%
Depreciation Expense	-	104,287	-	-	-	0.00%
Lease Amortization Expense	-	1,329	-	-	-	0.00%
Capital Lease Interest	-	42	-	-	-	0.00%
Transfer to Grant Fund	22,675	-	-	22,675	-	-100.00%
Trsf. to SW Capital Projects	200,000	200,000	200,000	200,000	250,000	25.00%
Transfer to Technology Fund	-	-	-	-	43,907	100.00%
Contingency	30,332	-	197,095	159,319	30,791	-80.67%
Total Stormwater Administration	\$ 1,494,816	1,346,915	1,478,300	1,562,020	1,476,460	-5.48%

STORMWATER MANAGEMENT FUND

Continued

Isle of Wight County
Adopted FY 2023-24 Operating Budget
Stormwater Fund

	FY 2022	FY 2022	FY 2023	FY 2023*	FY 2024*	PCT*
	Amended	Actual	Original	Amended	Adopted	Change
EXPENSES						
OTHER						
Stormwater Management Program	\$ 9,000	9,000	9,200	9,200	11,040	20.00%
Total Other Expenses	\$ 9,000	9,000	9,200	9,200	11,040	20.00%
TOTAL EXPENSES	\$ 1,503,816	1,355,915	1,487,500	1,571,220	1,487,500	-5.33%

PERSONNEL SUMMARY

	FY 2022	FY 2023	FY 2024
	Actual	Amended	Adopted
Director of Utility Services	0.9	0.5	0.5
Capital Projects Engineer	1.0	1.0	1.0
Construction Manager (Report to PWA)	0.2	0.2	0.2
Construction Inspector (Report to PWA)	0.2	0.2	0.2
Deputy Clerk III	1.0	1.0	1.0
Engineering & Environmental Tech.	1.0	1.0	1.0
Environmental Program Manager	1.0	1.0	1.0
Stormwater Engineer	0.5	0.5	0.5
Stormwater Technician	1.0	1.0	1.0
Permit Technician	1.0	1.0	1.0
Administrative Services Coord	0.0	0.0	1.0
Administrative Asst.	1.0	1.0	0.0
Number of Full-Time Positions	8.7	8.3	8.3



Local Roots, Global Reach

ISLE OF WIGHT
COUNTY, VIRGINIA

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.

FY23 ACCOMPLISHMENTS

- Continued Access Control expansion and security enhancements for several departments and county buildings.
- New DVR servers and IP cameras deployed in additional county buildings and exterior locations.
- Major Tyler Technologies Munis version/platform upgrade.
- Courtrooms and various other technology upgraded in Young Laine Courts Building.
- IP Camera solutions deployed at remote sites Wrenn's Mill Refuse Center, Nike Park, and Isle of Wight County Museum.
- Completed Cybersecurity Audits, VDE Security Assessment, and Business Impact Analysis.
- Replaced the remainder of office desktop IP phones with new SIP-based upgraded models for all offices.
- Completed Town of Windsor migration to Microsoft Office 365.
- Established wireless path and redundant internet connections between RO Plant and Smithfield PD.
- GIS completed an overhaul of Emergency Operations Center procedures, audited and updated hundreds of maps and data files associated with the EOC.
- GIS used VGIN and AT&T resources to improve quality of road centerline and address data critical for upcoming NG911 systems.

FY24 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

	FY22 ACTUAL	FY23 ACTUAL	FY24 ESTIMATE
Percent of time Network is Available for Customers	99%	99%	99%

TECHNOLOGY SERVICES FUND

Continued

Isle of Wight County
Adopted FY 2023-24 Operating Budget
Technology Services Fund

	FY 2022 Amended	FY 2022 Actual	FY 2023 Original	FY 2023* Amended	FY 2024* Adopted	PCT* Change
REVENUES						
OTHER LOCAL TAXES						
Charter Franchise PEG Fees	\$ 11,200	10,738	11,200	11,200	65,000	480.36%
Total Other Local Taxes	\$ 11,200	10,738	11,200	11,200	65,000	480.36%
CHARGES FOR SERVICES						
Charges for GIS Data/Maps	\$ -	219	-	-	-	0.00%
Billings to DSS	159,730	24,750	-	-	-	0.00%
Billings to Econ Development	4,317	-	5,267	5,267	5,488	4.20%
Billings to General Fund	930,685	930,685	1,120,906	1,120,906	1,252,057	11.70%
Billings to E-911	77,707	77,707	94,799	94,799	120,746	27.37%
Billings to Public Utilities	86,341	86,341	105,333	105,333	126,234	19.84%
Billings to Stormwater	34,536	34,536	42,133	42,133	43,907	4.21%
Transfer From Risk Management	8,500	8,500	8,500	8,500	10,900	28.24%
Billings to Tourism	17,988	17,988	21,953	21,953	22,907	4.35%
Billings to Towns	92,000	51,500	92,000	92,000	92,000	0.00%
Total Charges for Services	\$ 1,411,804	1,232,226	1,490,891	1,490,891	1,674,239	12.30%
TRANSFERS						
Transfer From General Fund	\$ 13,380	13,244	-	124,997	-	-100.00%
Transfer from Assigned FB	81,275	-	53,417	71,215	-	-100.00%
Total Transfers	\$ 94,655	13,244	53,417	196,212	-	-100.00%
TOTAL REVENUES	\$ 1,517,659	1,256,209	1,555,508	1,698,303	1,739,239	2.41%

TECHNOLOGY SERVICES FUND

Continued

**Isle of Wight County
Adopted FY 2023-24 Operating Budget
Technology Services Fund**

	FY 2022 Amended	FY 2022 Actual	FY 2023 Original	FY 2023* Amended	FY 2024* Adopted	PCT* Change
EXPENSES						
Salaries And Wages	\$ 518,983	515,342	522,070	581,827	662,469	13.86%
Overtime	667	667	-	730	-	0.00%
FICA (SS & Medicare)	39,680	38,036	39,939	44,986	50,680	12.66%
VRS - Retirement Benefits	60,307	31,592	61,545	69,779	79,180	13.47%
Medical/Dental Plans	92,994	92,727	98,866	104,354	136,570	30.87%
Group Life Insurance	6,907	6,907	6,996	7,880	8,879	12.68%
OPEB Expense	-	(8,556)	-	-	-	0.00%
Deferred Comp	2,940	2,940	2,940	2,940	2,940	0.00%
Professional Services	83,200	5,206	75,000	36,594	75,000	104.95%
Repairs & Maintenance	20,000	19,114	20,000	20,000	20,000	0.00%
Computer Software Maintenance	365,930	352,764	385,000	385,000	395,000	2.60%
Postage	200	40	200	200	200	0.00%
Telephone (Voice And Fax)	12,122	11,633	8,500	9,000	9,200	2.22%
Travel & Training	7,041	1,321	8,000	8,000	9,050	13.13%
Office Supplies	4,100	3,743	3,000	3,000	3,030	1.00%
Computer Software	34,582	5,932	30,000	84,704	30,000	-64.58%
Computer Hardware<\$5k	62,725	62,724	60,000	60,000	85,000	41.67%
Fleet	1,990	905	1,990	1,990	2,000	0.50%
PEG-Equip/Machinery	54,017	3,560	64,617	64,617	65,000	0.59%
Furniture And Fixtures	1,000	959	-	1,000	-	-100.00%
Capital Outlay	128,568	(28,097)	100,000	100,000	85,000	-15.00%
Depreciation Expense	-	55,453	-	-	-	0.00%
Transfer to Risk Management	15,394	15,394	11,585	11,585	14,829	28.00%
Contingency	-	-	50,000	94,857	-	-100.00%
Total Operating Expenses	\$ 1,513,347	1,190,305	1,550,248	1,693,043	1,734,027	2.42%
NON-OPERATING						
Principal (Lease)	\$ 4,948	-	4,999	4,999	5,052	1.05%
Interest (Lease)	364	355	261	261	160	-63.13%
Total Non-Operating Expenses	\$ 5,312	355	5,260	5,260	5,212	-0.91%
TOTAL EXPENSES	\$ 1,518,659	1,190,660	1,555,508	1,698,303	1,739,239	2.41%

TECHNOLOGY SERVICES FUND

Continued

PERSONNEL SUMMARY

	FY 2022	FY 2023	FY 2024
	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	1.0	1.0
GIS Manager	1.0	1.0	1.0
Systems Analyst	1.0	1.0	1.0
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	9.0	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.

DEPARTMENTAL GOALS & OBJECTIVES

Strategic Priority: Effective Governance and Community Partnerships

1. Goal: Maintain efficient operations and excellent customer service

➤ Objectives:

- 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 Employee Safety Program policy.
- To continue development of 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.

Strategic Priority: Funding the Future

2. Goal: Safe & Secure Workplace

➤ Objectives:

- To retain or decrease the number of recordable injuries achieved in FY 2022-23.
- To retain or decrease the number of lost workdays achieved in FY 2022-23.
- To retain or decrease the County's Workers' Compensation Claim Costs achieved in FY 2022-23.
- To develop and recommend focused risk mitigation strategies based on careful review of incident reports and claims data.
- 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.

RISK MANAGEMENT FUND

Continued

FY23 OPERATIONAL HIGHLIGHTS

- Developed the framework to create the County’s internal accident review process, including drafting policy and procedures for review of accidents and recommendations for corrective actions, and collaborating with County stakeholders to facilitate creation of a formal Accident Review Committee.
- Assumed responsibility from Human Resources for County’s Drug and Alcohol testing Program. Cross trained with Human Resources on program operation, authored standard operating procedures for the program and expanded the testing pool by 92%.
- Attained an 18% reduction in modification factor resulting in a \$206,000 savings in Workers Comp Premiums achieved thru consistent reduction in number of injuries and value of claims over the previous 5 years.
- Developed and implemented the Risk Management Inspection Program including creating an annual inspection and audit schedule to ensure compliance with Federal and State regulations and County policy. Conducted 21 inspections and audits and tracked and followed up on departmental corrective actions to address discrepancies noted.
- Maintained accurate Countywide record of attendance at regulatory and policy required safety training. Assisted departments with scheduling training to maintain regulatory compliance and high safety training standards. Scheduled and held 8 CPR training courses for 65 employees and provided over 65 safety training and wellness activities to benefit County employees.
- 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.

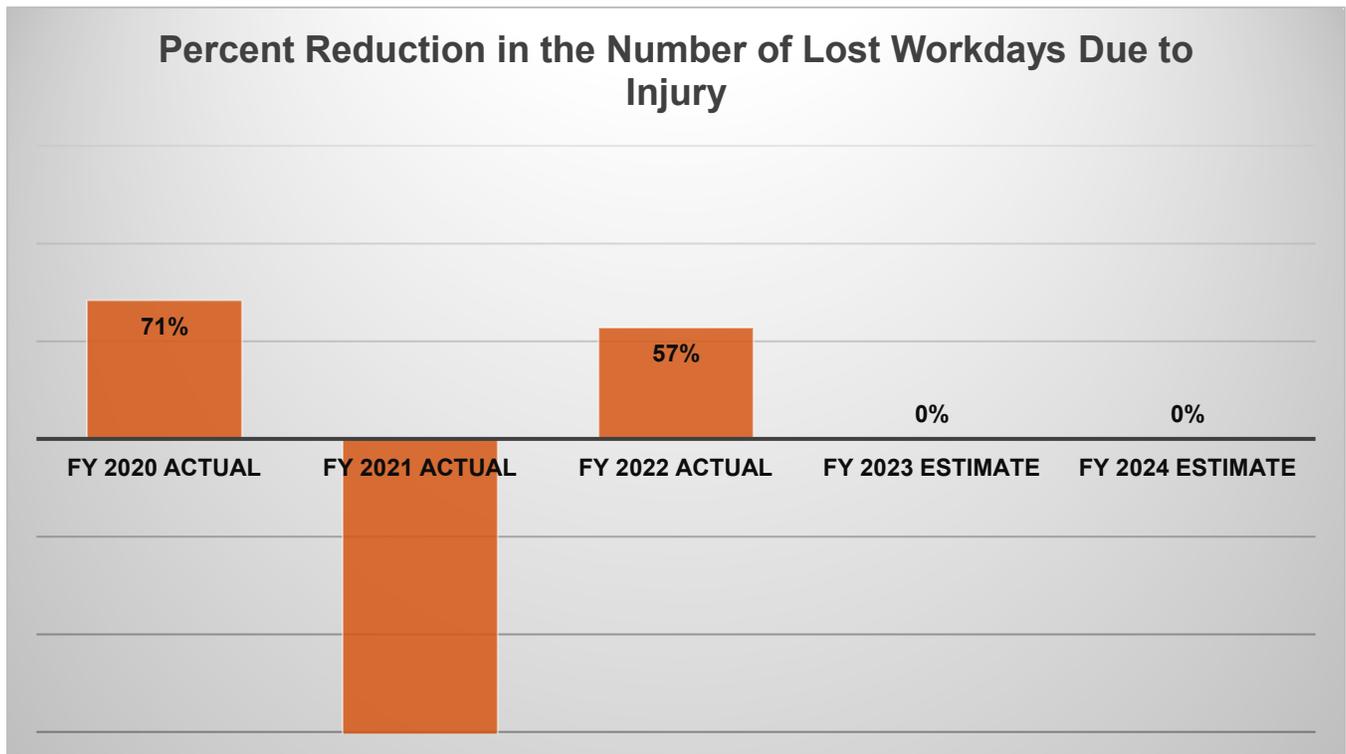
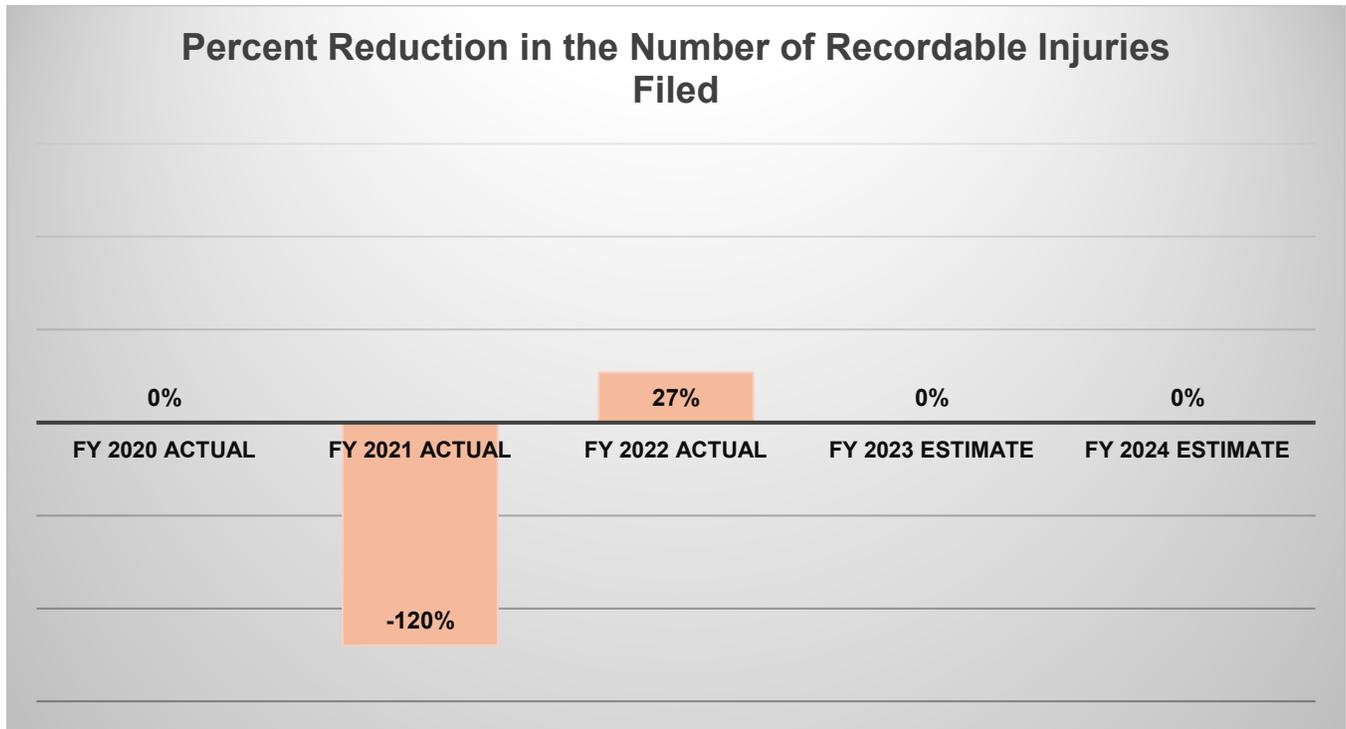
PERFORMANCE MEASURES / STATISTICS

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Estimate
Percent Reduction in the Number of Recordable Injuries Filed (Calendar Year)	0%	-120%	27%	>/=0%	>/=0%
Percent Reduction in the Number of Lost Workdays Due to Injury (Calendar Year)	71%	-390%	57%	>/=0%	>/=0%
Value of Workers Compensation Claims	61,559	31,813	48,284	45,000	40,000
Number of Safety Training Sessions or Activities Provided	59	45	54	65	45

RISK MANAGEMENT FUND

Continued

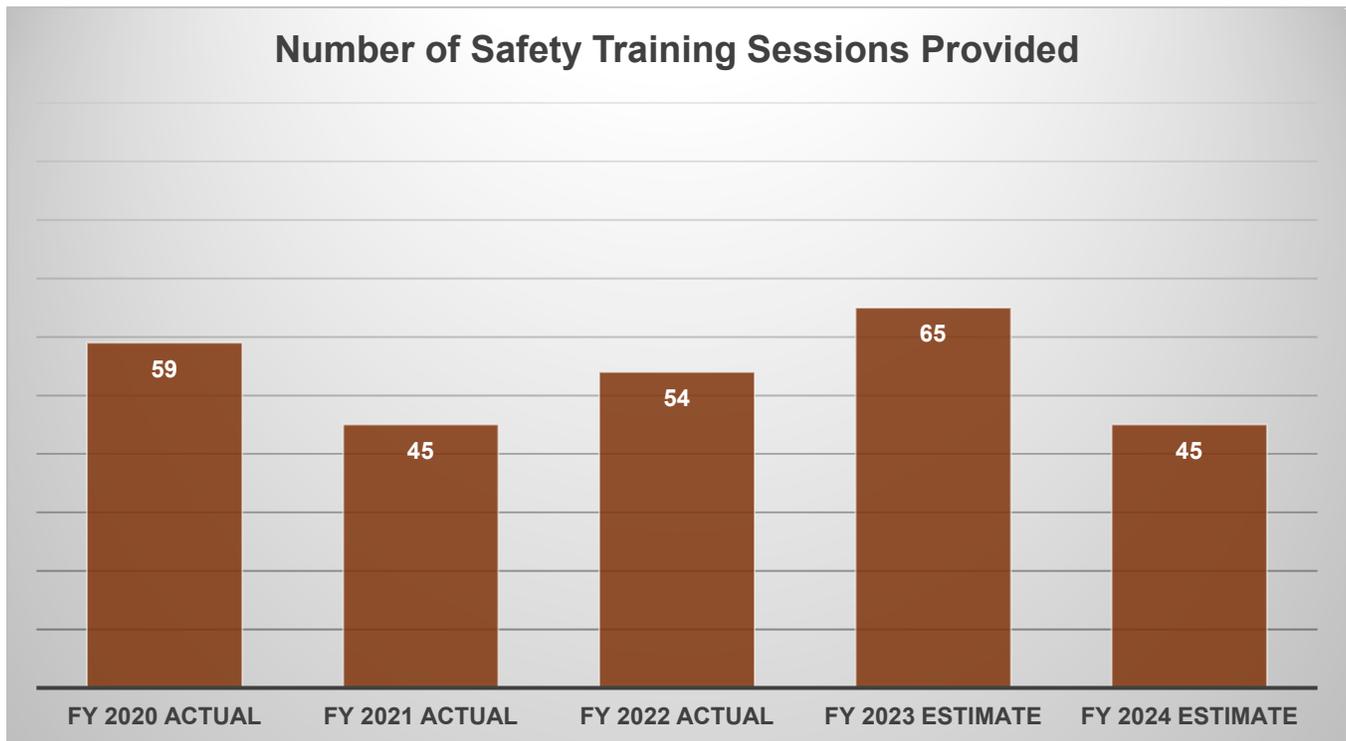
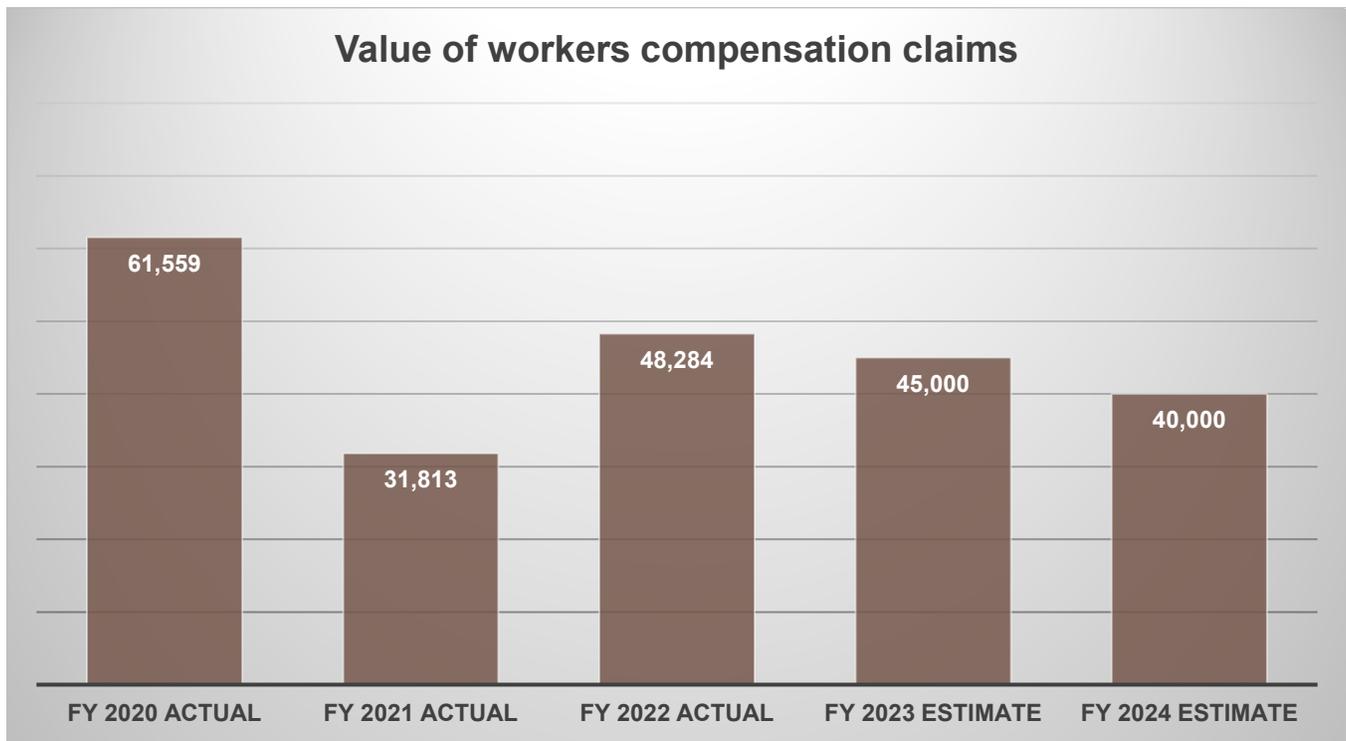
TRENDS



RISK MANAGEMENT FUND

Continued

TRENDS (continued)



RISK MANAGEMENT FUND

Continued

**Isle of Wight County
Adopted FY 2023-24 Operating Budget
Risk Management Fund**

	FY 2022 Amended	FY 2022 Actual	FY 2023 Original	FY 2023* Amended	FY 2024* Adopted	PCT* Change
REVENUES						
CHARGES FOR SERVICES						
Billings to DSS	\$ 28,850	8,250	40,755	40,755	42,058	3.20%
Billings to General Fund	636,735	564,608	654,860	654,860	733,066	11.94%
Billings to E-911	25,790	25,790	28,692	28,692	27,406	-4.48%
Billings to Public Utilities	54,135	54,135	55,384	55,384	61,490	11.02%
Billings to Stormwater	16,035	16,035	15,556	15,556	13,475	-13.38%
Tech Services	15,394	15,394	11,585	11,585	14,829	28.00%
Billings to Tourism	5,581	5,581	6,082	6,082	14,355	136.02%
Total Charges for Services	\$ 782,520	689,793	812,914	812,914	906,679	11.53%
TRANSFERS						
Transfer from General Fund	\$ -	-	-	1,680	-	-100.00%
Transfer from Assigned FB	1,155	-	-	-	-	0.00%
Total Transfers	\$ 1,155	-	-	1,680	-	-100.00%
TOTAL REVENUES	\$ 783,675	689,793	812,914	814,594	906,679	11.30%

RISK MANAGEMENT FUND

Continued

**Isle of Wight County
Adopted FY 2023-24 Operating Budget
Risk Management Fund**

	FY 2022 Amended	FY 2022 Actual	FY 2023 Original	FY 2023* Amended	FY 2024* Adopted	PCT* Change
EXPENSES						
Salaries And Wages	\$ 120,742	120,742	119,876	129,314	136,487	5.55%
FICA (SS & Medicare)	9,067	8,918	9,171	9,893	10,443	5.56%
VRS - Retirement Benefits	13,838	5,338	14,345	15,523	16,334	5.22%
Medical/Dental Plans	8,601	8,601	9,097	9,097	9,240	1.57%
Group Life Insurance	1,585	1,585	1,607	1,733	1,830	5.60%
OPEB Expense	-	(1,350)	-	-	-	0.00%
Unemployment Insurance	20,000	10,959	20,000	20,000	15,000	-25.00%
Worker's Compensation	269,000	209,724	275,000	275,000	300,000	9.09%
Deferred Comp	840	840	840	840	840	0.00%
Internal Service Charge IT	8,500	8,500	8,500	8,500	10,900	28.24%
Telephone (Voice And Fax)	790	770	814	814	850	4.42%
Health & Wellness	1,500	1,376	1,500	1,500	1,500	0.00%
Claims Deductible	6,940	2,000	6,940	6,940	6,990	0.72%
A&S Inmate Trustees	2,500	2,500	4,500	4,500	4,500	0.00%
Line of Duty	90,643	81,728	90,643	90,643	100,000	10.32%
Property Insurance	77,286	72,117	77,286	77,286	83,000	7.39%
Motor Vehicle Insurance	89,463	89,463	94,536	94,536	100,000	5.78%
Surety Bonds	775	775	775	775	775	0.00%
Public Official Liability Insu	11,061	11,061	13,000	13,000	13,000	0.00%
Cyber Risk Insurance	10,000	10,000	10,000	10,000	10,000	0.00%
General Liability Insurance	29,072	29,072	33,000	33,000	33,000	0.00%
Travel & Training	6,950	2,329	6,500	6,500	4,500	-30.77%
Operating Expenses	400	339	4,200	4,200	6,400	52.38%
Dues & Association Memberships	500	450	500	500	500	0.00%
Office Supplies	1,550	1,543	300	300	350	16.67%
PPE & Safety	200	-	200	200	240	20.00%
Contingency	1,872	-	9,784	-	40,000	0.00%
TOTAL EXPENSES	\$ 783,675	679,382	812,914	814,594	906,679	11.30%

RISK MANAGEMENT FUND

Continued

PERSONNEL SUMMARY

	FY 2022	FY 2023	FY 2024
	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



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ISLE OF WIGHT
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SCHOOL FUNDS

SCHOOL FUNDS



DESCRIPTION

The Isle of Wight County School Division operates under the jurisdiction of the five-member County School Board who are elected by the citizens. The curriculum includes college preparatory instruction, vocational education, and special education. The School Division is comprised of five (5) elementary schools, two (2) middle schools, and two (2) high schools. Approximately 5,552 students are enrolled in Isle of Wight County public schools. FY23 and FY24 are estimates based on FY22.

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

	FY22 ACTUAL	FY23 ESTIMATE	FY24 ESTIMATE
Student Enrollment	5,619	5,568	5,667
On-Time Graduation Rate	93.0%	94.2%	93.6%
Drop Out Rate	3.2%	3.3%	3.3%
Percent of Schools Accredited	100%	100%	100%

SCHOOL FUNDS

Continued

Isle of Wight County Schools Adopted FY 2023-24 Operating Budget

REVENUES

		FY 2022 Amended	FY 2022 Actual	FY 2023 Original	FY 2023* Amended	FY 2024* Adopted	PCT* Change
State Revenue	\$	36,365,229	36,612,370	43,284,160	44,305,061	44,421,747	0.26%
Federal Revenue		14,871,090	11,052,655	6,443,156	6,443,156	5,710,465	-11.37%
Other Local Revenue		1,756,872	2,708,111	1,803,298	1,803,298	1,431,145	-20.64%
Transfer from General Fund - Local		27,825,874	26,857,445	25,522,248	27,329,027	30,459,069	11.45%
Charges for Services		-	-	-	-	1,650,292	100.00%
Local Match/ Transfers between Funds		-	-	-	-	4,774,116	100.00%
Total Revenue	\$	80,819,065	77,230,581	77,052,862	79,880,542	88,446,834	10.72%

EXPENDITURES

		FY 2022 Amended	FY 2022 Actual	FY 2023 Original	FY 2023* Amended	FY 2024* Adopted	PCT* Change
Administration, Attendance & Health	\$	3,172,554	3,058,367	3,271,870	3,438,698	3,936,316	14.47%
Instructional Services		54,012,623	53,716,279	52,038,821	54,365,401	63,813,552	17.38%
Operations & Maintenance		9,058,085	7,149,554	10,174,380	10,408,652	8,507,503	-18.27%
Pupil Transportation		4,963,751	5,116,264	4,382,374	4,482,374	5,032,663	12.28%
Food Services		4,200,000	4,023,935	2,414,047	2,414,047	2,574,964	6.67%
Technology		4,985,391	3,418,884	4,324,393	4,324,393	4,134,859	-4.38%
Debt Service		427,739	427,739	446,977	446,977	446,977	0.00%
Total Operating Expenditures	\$	80,820,143	76,911,022	77,052,862	79,880,542	88,446,834	10.72%



Isle of Wight County Contributions All Funds

TRANSFERS

		FY 2022 Amended	FY 2022 Actual	FY 2023 Original	FY 2023* Amended	FY 2024* Adopted	PCT* Change
Transfer To Schools	\$	27,378,430	26,644,274	25,522,248	27,094,755	30,209,069	11.49%
Trsf School-Maint & Repair		447,444	213,171	-	234,272	250,000	6.71%
Total Transfers	\$	27,825,874	26,857,445	25,522,248	27,329,027	30,459,069	11.45%



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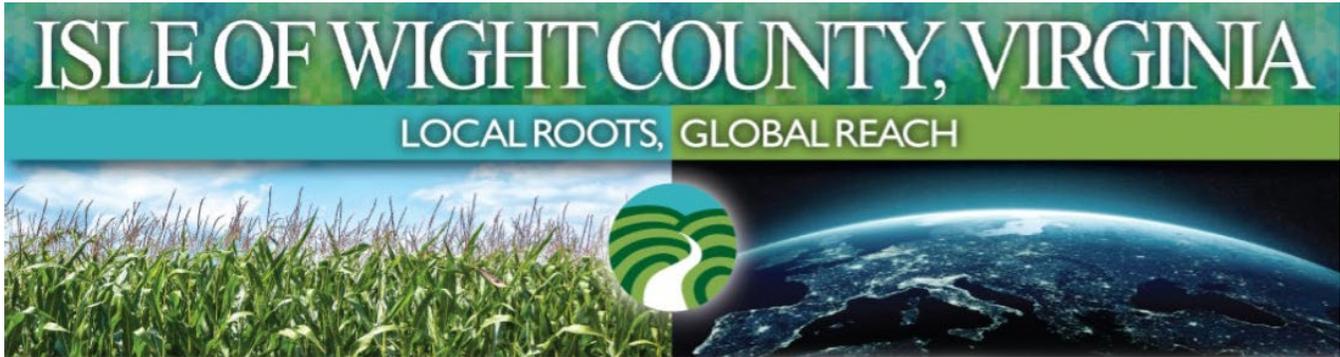


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ISLE OF WIGHT
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ECONOMIC DEVELOPMENT AUTHORITY FUND

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 2023-24 Operating Budget

REVENUES

		FY 2022 Amended	FY 2022 Actual	FY 2023 Original	FY 2023* Amended	FY 2024* Adopted	PCT* Change
Charges for Services	\$	111,971	35,347	34,952	34,952	47,410	35.6%
Property Rental		48,681	14,452	53,037	53,037	54,326	2.4%
Other Revenues		32,182	36,938	15,000	28,611	1,650	-94.2%
Sale of Property		-	-	85,000	85,000	4,050,000	4,664.7%
Total Revenues	\$	192,834	86,737	187,989	201,600	4,153,386	1,960.2%

EXPENDITURES

		FY 2022 Amended	FY 2022 Actual	FY 2023 Original	FY 2023* Amended	FY 2024* Adopted	PCT* Change
Operations	\$	170,999	44,398	161,338	174,949	143,150	-18.2%
Compensation		6,300	3,450	6,300	6,300	6,300	0.0%
Depreciation		-	239,143	-	-	-	0.0%
Transfer to General Fund		-	-	-	-	375,000	100.0%
Transfer to Reserves		15,535	-	20,351	20,351	3,628,936	17,731.7%
Total Operating Expenditures	\$	192,834	286,991	187,989	201,600	4,153,386	1,960.2%



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APPENDICES



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ISLE OF WIGHT
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ADOPTED
CAPITAL IMPROVEMENTS PLAN
FY 2024 – 2033



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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

	FY24	FY25	FY26	FY27	FY28	Five-YR Subtotal
Public Utilities Fund	\$ 3,100,000	700,000	400,000	400,000	400,000	5,000,000
Stormwater Fund	550,000	400,000	300,000	300,000	300,000	1,850,000
General Government	4,039,445	689,220	24,997,160	23,447,244	4,830,000	58,003,069
Total All Funds	<u>\$ 7,689,445</u>	<u>1,789,220</u>	<u>25,697,160</u>	<u>24,147,244</u>	<u>5,530,000</u>	<u>64,853,069</u>

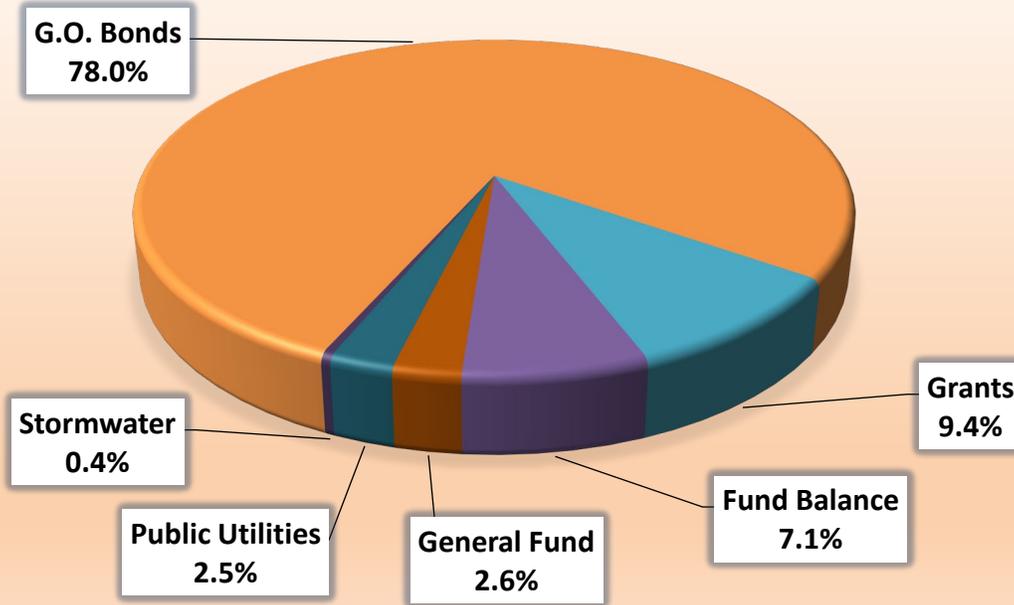
CIP Recommendations:

- The CIP includes local grant leveraging funds in the areas of Parks and Recreation and Transportation to pursue state and federal dollars to develop parks and construct road and intersection improvements throughout the county. Without local match funds, the ability to develop and construct such projects would likely be impossible.
- Capital Maintenance funds have been included for major repair and maintenance projects of over \$50,000 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.

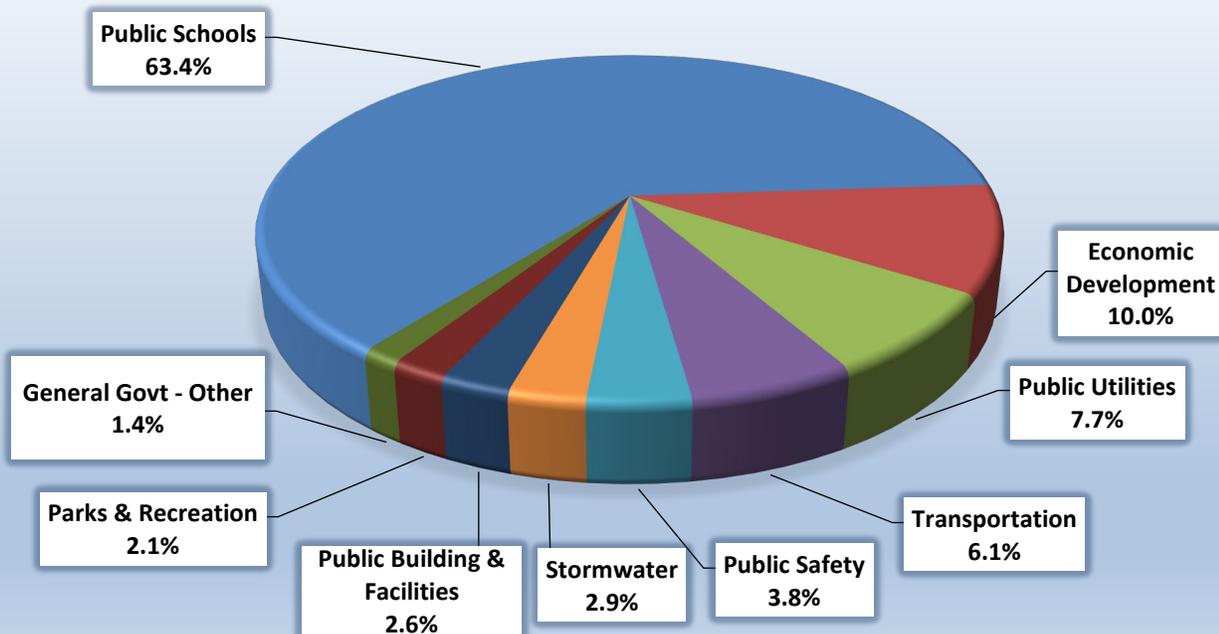
CAPITAL IMPROVEMENTS PLAN

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 2024 - 2033**

PLANNED EXPENDITURES	5 Year Summary						6-10 Year Total	10 Year Total
	2023-24	2024-25	2025-26	2026-27	2027-28	5 Year Total		
PUBLIC UTILITIES FUND	\$ 3,100,000	\$ 700,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 5,000,000	\$ 2,000,000	\$ 7,000,000
STORMWATER FUND	550,000	400,000	300,000	300,000	300,000	1,850,000	1,500,000	3,350,000
GENERAL GOVERNMENT FUND	4,039,445	689,220	24,997,160	23,447,244	4,830,000	58,003,069	10,335,000	68,338,069
TOTAL ALL FUNDS	\$ 7,689,445	\$ 1,789,220	\$ 25,697,160	\$ 24,147,244	\$ 5,530,000	\$ 64,853,069	\$ 13,835,000	\$ 78,688,069

FUNDING SOURCES	5 Year Summary						6-10 Year Total	10 Year Total
	2023-24	2024-25	2025-26	2026-27	2027-28	5 Year Total		
Fund Balance - PU Operating	1,500,000	100,000	400,000	400,000	400,000	2,800,000	2,000,000	4,800,000
Fund Balance - PU CIP	-	600,000	-	-	-	600,000	-	600,000
Transfer from Public Utilities Operating	1,600,000	-	-	-	-	1,600,000	-	1,600,000
PUBLIC UTILITIES FUND	\$ 3,100,000	\$ 700,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 5,000,000	\$ 2,000,000	\$ 7,000,000
Grants and Donations	\$ 300,000	\$ 350,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,400,000	\$ 1,250,000	\$ 2,650,000
Transfer from Stormwater Operating	250,000	-	-	-	-	250,000	-	250,000
Fund Balance	-	50,000	50,000	50,000	50,000	200,000	250,000	450,000
						-		-
STORMWATER FUND	\$ 550,000	\$ 400,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,850,000	\$ 1,500,000	\$ 3,350,000
Grants and Donations	\$ 2,951,445	\$ 439,220	\$ 864,160	\$ 472,244		\$ 4,727,069	\$ -	\$ 4,727,069
Transfer from General Fund	1,088,000	150,000	150,000	150,000	150,000	1,688,000	750,000	2,438,000
Fund Balance	-	-	-	480,000	500,000	980,000	2,800,000	3,780,000
Existing General Obligation Bonds	-	100,000	-	-	-	100,000	-	100,000
General Obligation Bonds	-		23,983,000	22,345,000	4,180,000	50,508,000	6,785,000	57,293,000
GENERAL GOVERNMENT FUND	\$ 4,039,445	\$ 689,220	\$ 24,997,160	\$ 23,447,244	\$ 4,830,000	\$ 58,003,069	\$ 10,335,000	\$ 68,338,069
TOTAL ALL FUNDS	\$ 7,689,445	\$ 1,789,220	\$ 25,697,160	\$ 24,147,244	\$ 5,530,000	\$ 64,853,069	\$ 13,835,000	\$ 78,688,069



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ISLE OF WIGHT
COUNTY, VIRGINIA

CAPITAL IMPROVEMENTS PLAN PROJECT DETAILS BY FUND

**CAPITAL IMPROVEMENTS PLAN
PUBLIC UTILITIES FUND**

**WATER & SEWER PROJECTS
FY 2024 - 2033**

Public Utilities Fund	5 Year Summary							
Planned Expenditures	2023-24	2024-25	2025-26	2026-27	2027-28	5 Year Total	6-10 Year Total	10 Year Total
Water Projects								
Capital Maintenance	\$ -	\$ 600,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,500,000	\$ 1,500,000	\$ 3,000,000
Benns Grant Water Tank	1,400,000	-	-	-	-	1,400,000	-	1,400,000
Sewer Projects								
Capital Upgrades	100,000	100,000	100,000	100,000	100,000	500,000	500,000	1,000,000
Non-Departmental /Reserve	1,600,000	-	-	-	-	1,600,000	-	1,600,000
Total Public Utility Fund	\$ 3,100,000	\$ 700,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 5,000,000	\$ 2,000,000	\$ 7,000,000

Public Utilities Fund	5 Year Summary							
Funding Sources	2023-24	2024-25	2025-26	2026-27	2027-28	5 Year Total	6-10 Year Total	10 Year Total
Fund Balance - PU Operating	\$ 1,500,000	\$ 100,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 2,800,000	\$ 2,000,000	\$ 4,800,000
Fund Balance - PU CIP	-	600,000	-	-	-	600,000	-	600,000
Transfer from Public Utilities Operating	1,600,000	-	-	-	-	1,600,000	-	1,600,000
Total Public Utility Fund	\$ 3,100,000	\$ 700,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 5,000,000	\$ 2,000,000	\$ 7,000,000

**CAPITAL IMPROVEMENTS PLAN
PUBLIC UTILITIES FUND
FY 2024 - 2033**

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 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28</u>	<u>FY 29-33</u>	<u>Total</u>
\$0	\$600,000	\$300,000	\$300,000	\$300,000	\$1,500,000	\$3,000,000



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 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28</u>	<u>FY 29-33</u>	<u>Total</u>
\$1,400,000	\$0	\$0	\$0	\$0	\$0	\$1,400,000

**CAPITAL IMPROVEMENTS PLAN
PUBLIC UTILITIES FUND
FY 2024 - 2033**

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 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28</u>	<u>FY 29-33</u>	<u>Total</u>
\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000	\$1,000,000



Water and Sewer Reserves

These funds are set aside for future water and sewer capital projects and will be used as needed.

<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28</u>	<u>FY 29-33</u>	<u>Total</u>
\$1,600,000	\$0	\$0	\$0	\$0	\$0	\$1,600,000

**CAPITAL IMPROVEMENTS PLAN
STORMWATER FUND**

**STORMWATER PROJECTS
FY 2024 - 2033**

Stormwater Fund	5 Year Summary							
Planned Expenditures	2023-24	2024-25	2025-26	2026-27	2027-28	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 Upgrades/Reserve	200,000	-	-	-	-	200,000	-	200,000
Total	\$ 550,000	\$ 400,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,850,000	\$ 1,500,000	\$ 3,350,000

Stormwater Fund	5 Year Summary							
Funding Sources	2023-24	2024-25	2025-26	2026-27	2027-28	5 Year Subtotal	6-10 Year Subtotal	10 Year Total
Grants/Donations	\$ 300,000	\$ 350,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,400,000	\$ 1,250,000	\$ 2,650,000
Fund Balance	-	50,000	50,000	50,000	50,000	200,000	250,000	450,000
Transfer from Stormwater Fund	250,000	-	-	-	-	250,000	-	250,000
Total	\$ 550,000	\$ 400,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,850,000	\$ 1,500,000	\$ 3,350,000

**CAPITAL IMPROVEMENTS PLAN
STORMWATER FUND
FY 2024 – 2033**

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 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28</u>	<u>FY 29-33</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 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28</u>	<u>FY 29-33</u>	<u>Total</u>
\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000	\$500,000

**CAPITAL IMPROVEMENTS PLAN
STORMWATER FUND
FY 2024 – 2033**

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 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28</u>	<u>FY 29-33</u>	<u>Total</u>
\$50,000	\$100,000	\$0	\$0	\$0	\$0	\$150,000



Stormwater Upgrades

This is reserved for future stormwater upgrades including implementation of any pilot projects.

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

<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28</u>	<u>FY 29-33</u>	<u>Total</u>
\$200,000	\$0	\$0	\$0	\$0	\$0	\$200,000

**CAPITAL IMPROVEMENTS PLAN
GENERAL GOVERNMENT FUND**

**PROJECT SUMMARY
FY 2024-2033**

General Government Projects	5 Year Summary							6-10 Year Subtotal	10 Year Total
	2023-24	2024-25	2025-26	2026-27	2027-28	5 Year Subtotal			
Planned Expenditures									
Parks & Recreation	\$ 850,000	\$ 200,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 1,350,000	\$ 500,000	\$ 1,850,000	
Public Works	50,000	50,000	510,000	530,000	550,000	1,690,000	3,050,000	4,740,000	
Public Safety	-	-	645,000	1,245,000	575,000	2,465,000	2,785,000	5,250,000	
Transportation	2,201,445	439,220	864,160	472,244	-	3,977,069	-	3,977,069	
Public Schools	-	-	20,790,000	20,300,000	-	41,090,000	4,000,000	45,090,000	
Economic Development	-	-	2,088,000	800,000	3,605,000	6,493,000	-	6,493,000	
Non-Departmental - Reserves	938,000	-	-	-	-	938,000	-	938,000	
Total General Government	\$ 4,039,445	\$ 689,220	\$ 24,997,160	\$ 23,447,244	\$ 4,830,000	\$ 58,003,069	\$ 10,335,000	\$ 68,338,069	

General Government Projects	5 Year Summary							6-10 Year Subtotal	10 Year Total
	2023-24	2024-25	2025-26	2026-27	2027-28	5 Year Subtotal			
Funding Sources									
Fund Balance	\$ -	\$ -	\$ -	\$ 480,000	\$ 500,000	\$ 980,000	2,800,000	3,780,000	
Existing General Obligation Bonds	-	100,000	-	-	-	100,000	-	100,000	
General Obligation Bonds	-	-	23,983,000	22,345,000	4,180,000	50,508,000	6,785,000	57,293,000	
Grants and Donations	2,951,445	439,220	864,160	472,244	-	4,727,069	-	4,727,069	
Transfer from General Fund	1,088,000	150,000	150,000	150,000	150,000	1,688,000	750,000	2,438,000	
Total General Government	\$ 4,039,445	\$ 689,220	\$ 24,997,160	\$ 23,447,244	\$ 4,830,000	\$ 58,003,069	\$ 10,335,000	\$ 68,338,069	

**CAPITAL IMPROVEMENTS PLAN
GENERAL GOVERNMENT FUND**

**PARKS AND RECREATION
PROJECTS FY 2024-2033**

Parks and Recreation	5 Year Summary							
Planned Expenditures	2023-24	2024-25	2025-26	2026-27	2027-28	5 Year Subtotal	6-10 Year Subtotal	10 Year Total
Parks & Rec-Capital Maintenance	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000	\$ 500,000	\$ 1,000,000
Bradby Park Development	-	100,000	-	-	-	100,000	-	100,000
Tylers Beach Development	750,000	-	-	-	-	750,000	-	750,000
Total	\$ 850,000	\$ 200,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 1,350,000	\$ 500,000	\$ 1,850,000

Parks and Recreation	5 Year Summary							
Funding Sources	2023-24	2024-25	2025-26	2026-27	2027-28	5 Year Subtotal	6-10 Year Subtotal	10 Year Total
Transfer from General Fund	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	500,000	\$ 500,000	\$ 1,000,000
Grants and Donations	750,000	-	-	-	-	750,000	-	750,000
Existing General Obligation Bonds	-	100,000	-	-	-	100,000	-	100,000
Total	\$ 850,000	\$ 200,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 1,350,000	\$ 500,000	\$ 1,850,000

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 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28</u>	<u>FY 29-33</u>	<u>Total</u>
\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000	\$1,000,000



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 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28</u>	<u>FY 29-33</u>	<u>Total</u>
\$0	\$100,000	\$0	\$0	\$0	\$0	\$100,000

Parks and Recreation



Tyler’s Beach Development

Federal funding was secured to provide various improvements to Tyler’s Beach including, but not limited to, bulkhead replacement, ramp replacement and boat slip enhancements.

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

<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28</u>	<u>FY 29-33</u>	<u>Total</u>
\$750,000	\$0	\$0	\$0	\$0	\$0	\$750,000

**CAPITAL IMPROVEMENTS PLAN
GENERAL GOVERNMENT FUND**

**PUBLIC WORKS PROJECTS
FY 2024 - 2033**

Public Building and Facilities	5 Year Summary							
Planned Expenditures	2023-24	2024-25	2025-26	2026-27	2027-28	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
Facility Improvements	-	-	460,000	480,000	500,000	1,440,000	2,800,000	4,240,000
Total	\$ 50,000	\$ 50,000	\$ 510,000	\$ 530,000	\$ 550,000	\$ 1,690,000	3,050,000	\$ 4,740,000

Public Building and Facilities	5 Year Summary							
Funding Sources	2023-24	2024-25	2025-26	2026-27	2027-28	5 Year Total	6-10 Year Total	10 Year Total
Fund Balance	\$ -	\$ -	\$ -	\$ 480,000	\$ 500,000	\$ 980,000	\$ 2,800,000	\$ 3,780,000
Transfer from General Fund	50,000	50,000	50,000	50,000	50,000	250,000	250,000	500,000
General Obligation Bonds	-	-	460,000	-	-	460,000	-	460,000
Total	\$ 50,000	\$ 50,000	\$ 510,000	\$ 530,000	\$ 550,000	\$ 1,690,000	\$ 3,050,000	\$ 4,740,000

Public Buildings and Facilities



Public Building Capital Maintenance

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

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

<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28</u>	<u>FY 29-33</u>	<u>Total</u>
\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000	\$500,000



Facility Improvements

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

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

<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28</u>	<u>FY 29-33</u>	<u>Total</u>
\$0	\$0	\$460,000	\$480,000	\$500,000	\$2,800,000	\$4,240,000

**CAPITAL IMPROVEMENTS PLAN
GENERAL GOVERNMENT FUND**

**PUBLIC SAFETY PROJECTS
FY 2024-2033**

Public Safety	5 Year Summary								
Planned Expenditures	2023-24	2024-25	2025-26	2026-27	2027-28	5 Year Total	6-10 Year Total	10 Year Total	
Fire & Rescue: Fire/EMS Apparatus Replacements	\$ -	\$ -	\$ 645,000	\$ 1,245,000	\$ 575,000	\$ 2,465,000	\$ 2,785,000	\$ 5,250,000	
Total	\$ -	\$ -	\$ 645,000	\$ 1,245,000	\$ 575,000	\$ 2,465,000	\$ 2,785,000	\$ 5,250,000	

Public Safety	5 Year Summary								
Funding Sources	2023-24	2024-25	2025-26	2026-27	2027-28	5 Year Total	6-10 Year Total	10 Year Total	
General Obligation Bonds	\$ -	\$ -	\$ 645,000	\$ 1,245,000	\$ 575,000	\$ 2,465,000	\$ 2,785,000	\$ 5,250,000	
Total	\$ -	\$ -	\$ 645,000	\$ 1,245,000	\$ 575,000	\$ 2,465,000	\$ 2,785,000	\$ 5,250,000	

**CAPITAL IMPROVEMENTS PLAN
GENERAL GOVERNMENT FUND
FY 2024 - 2033**

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 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28</u>	<u>FY 29-33</u>	<u>Total</u>
\$0	\$0	\$645,000	\$1,245,000	\$575,000	\$2,785,000	\$5,250,000

**CAPITAL IMPROVEMENTS PLAN
GENERAL GOVERNMENT FUND**

**TRANSPORTATION PROJECTS
FY 2024 - 2033**

Transportation	5 Year Summary							
Planned Expenditures	2023-24	2024-25	2025-26	2026-27	2027-28	5 Year Total	6-10 Year Total	10 Year Total
Nike Park Road Extended	\$ 519,227	\$ -	\$ -	\$ -	\$ -	\$ 519,227	\$ -	519,227
Woody Acres Paving	-	439,220	-	-	-	439,220	-	439,220
Rte 460/258 Turn Lane	1,682,218	-	-	-	-	1,682,218	-	1,682,218
Rt 10/Rt 644 Turner Drive	-	-	500,000	472,244	-	972,244	-	972,244
Blairs Creek Paving	-	-	364,160	-	-	364,160	-	364,160
Total	\$ 2,201,445	\$ 439,220	\$ 864,160	\$ 472,244	\$ -	\$ 3,977,069	\$ -	\$ 3,977,069

Transportation	5 Year Summary							
Funding Sources	2023-24	2024-25	2025-26	2026-27	2027-28	5 Year Total	6-10 Year Total	10 Year Total
Grants and Donations	\$ 2,201,445	\$ 439,220	\$ 864,160	\$ 472,244	\$ -	\$ 3,977,069	\$ -	\$ 3,977,069
Total	\$ 2,201,445	\$ 439,220	\$ 864,160	\$ 472,244	\$ -	\$ 3,977,069	\$ -	\$ 3,977,069

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 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28</u>	<u>FY 29-33</u>	<u>Total</u>
\$519,227	\$0	\$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 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28</u>	<u>FY 29-33</u>	<u>Total</u>
\$0	\$439,220	\$0	\$0	\$0	\$0	\$439,220

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 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28</u>	<u>FY 29-33</u>	<u>Total</u>
\$1,682,218	\$0	\$0	\$0	\$0	\$0	\$1,682,218



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 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28</u>	<u>FY 29-33</u>	<u>Total</u>
\$0	\$0	\$500,000	\$472,244	\$0	\$0	\$972,244

Transportation



Blairs Creek Paving

This project will focus on paving Blair's Creek Way.

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

<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28</u>	<u>FY 29-33</u>	<u>Total</u>
\$0	\$0	\$364,160	\$0	\$0	\$0	\$364,160

**CAPITAL IMPROVEMENTS PLAN
GENERAL GOVERNMENT FUND**

**PUBLIC SCHOOLS PROJECTS
FY 2024-2033**

Public Schools	5 Year Summary							
Planned Expenditures	2023-24	2024-25	2025-26	2026-27	2027-28	5 Year Total	6-10 Year Total	10 Year Total
Westside Elementary	\$ -	\$ -	\$ 19,000,000	\$ 19,000,000	\$ -	\$ 38,000,000	\$ -	\$ 38,000,000
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
Total	\$ -	\$ -	\$ 20,790,000	\$ 20,300,000	\$ -	\$ 41,090,000	\$ 4,000,000	\$ 45,090,000

Public Schools	5 Year Summary							
Funding Sources	2023-24	2024-25	2025-26	2026-27	2027-28	5 Year Total	6-10 Year Total	10 Year Total
General Obligation Bonds	\$ -	\$ -	\$ 20,790,000	\$ 20,300,000	\$ -	\$ 41,090,000	\$ 4,000,000	\$ 45,090,000
Total	\$ -	\$ -	\$ 20,790,000	\$ 20,300,000	\$ -	\$ 41,090,000	\$ 4,000,000	\$ 45,090,000

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 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28</u>	<u>FY 29-33</u>	<u>Total</u>
\$0	\$0	\$19,000,000	\$19,000,000	\$0	\$0	\$38,000,000



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 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28</u>	<u>FY 29-33</u>	<u>Total</u>
\$0	\$0	\$0	\$0	\$0	\$2,000,000	\$2,000,000

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 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28</u>	<u>FY 29-33</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 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28</u>	<u>FY 29-33</u>	<u>Total</u>
\$0	\$0	\$1,500,000	\$0	\$0	\$0	\$1,500,000

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 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28</u>	<u>FY 29-33</u>	<u>Total</u>
\$0	\$0	\$0	\$1,300,000	\$0	\$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 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28</u>	<u>FY 29-33</u>	<u>Total</u>
\$0	\$0	\$290,000	\$0	\$0	\$0	\$290,000

**CAPITAL IMPROVEMENTS PLAN
GENERAL GOVERNMENT FUND**

**ECONOMIC DEVELOPMENT PROJECTS
FY 2024 - 2033**

Economic Development	5 Year Summary							
Planned Expenditures	2023-24	2024-25	2025-26	2026-27	2027-28	5 Year Total	6-10 Year Total	10 Year Total
Permit Ready Site Development	\$ -	-	1,238,000	400,000	3,605,000	\$ 5,243,000	\$ -	5,243,000
Shirley T. Holland Ph. III Site Development	-	-	850,000	400,000	-	1,250,000	-	1,250,000
Total	\$ -	\$ -	\$ 2,088,000	\$ 800,000	\$ 3,605,000	\$ 6,493,000	\$ -	\$ 6,493,000

Economic Development	5 Year Summary							
Funding Sources	2023-24	2024-25	2025-26	2026-27	2027-28	5 Year Total	6-10 Year Total	10 Year Total
General Obligation Bonds	\$ -	\$ -	\$ 2,088,000	\$ 800,000	\$ 3,605,000	\$ 6,493,000	\$ -	\$ 6,493,000
Total	\$ -	\$ -	\$ 2,088,000	\$ 800,000	\$ 3,605,000	\$ 6,493,000	\$ -	\$ 6,493,000

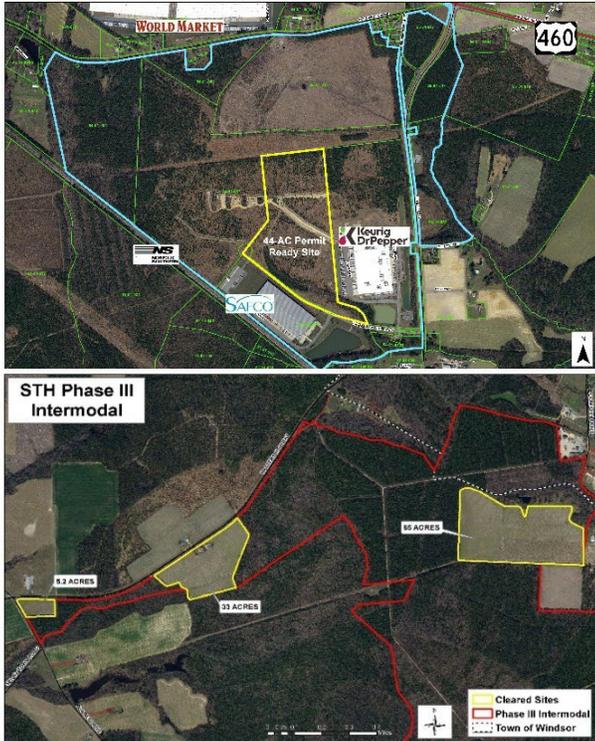
Economic Development

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

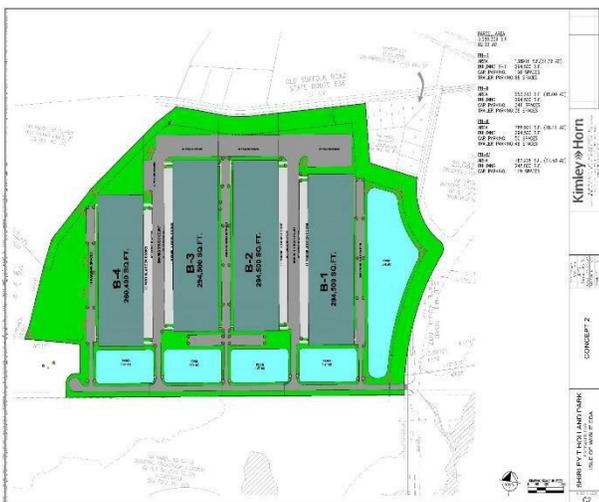


<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28</u>	<u>FY 29-33</u>	<u>Total</u>
\$0	\$0	\$1,238,000	\$400,000	\$3,605,000	\$0	\$5,243,000

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 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27</u>	<u>FY 28</u>	<u>FY 29-33</u>	<u>Total</u>
\$0	\$0	\$850,000	\$400,000	\$0	\$	\$1,250,000



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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, 2023 AND ENDING JUNE 30, 2024,
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 2023-2024 dated April 1, 2023, 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, 2023, and ending June 30, 2024.
- 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, 2023, and ending June 30, 2024, 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	2023-2024
General Fund	\$ 95,536,114
Debt Service Fund	948,240
Capital Projects Fund	7,689,445
Grants Fund	569,288
911 Fund	2,903,474
County Fair Fund	501,095
Social Services Fund	5,323,925
Children’s Services Act Fund	528,791
Technology Services Fund	1,739,239
Risk Management Fund	906,679
Public Utility Fund	13,396,868
Stormwater Fund	1,487,500
Economic Development Authority	4,153,386
Total County Funds Budget	\$ 135,684,044

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 2023-2024, dated March 22, 2023, 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, 2023 and ending June 30, 2024.

Section 5: Pursuant to Section 22.1-94 of the Code of Virginia, the following classification appropriations are hereby made for Isle of Wight County Public Schools (“Public Schools”) for the fiscal year beginning July 1, 2023, and ending June 30, 2024:

<u>Educational Classifications</u>	<u>2023-2024</u>
Instruction	\$ 63,813,552
Administration, Attendance and Health	3,936,316
Pupil Transportation	5,032,663
Operation and Maintenance	8,065,724
Technology	4,134,859
School Food Services	2,574,964
Facilities	441,779
Debt and Fund Transfers	446,977
Contingency Reserves	0
Total Public Schools Budget	\$ 88,446,834

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, 2024. 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, 2024, 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 2023-2024 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 2023-2024 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 of the fiscal year, 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.
- Section 11: All restricted, committed 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, 2023 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 12: The payment and settlement, made during the 2023-2024 Fiscal Year, of any claim of any kind against the County; and final judgments, with interest and costs, obtained against the County during the 2022-2023 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.

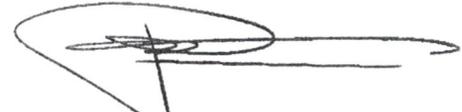
Section 13: Except as otherwise specifically required by law or approved by the Board of Supervisors by resolution, any salary or wage expenditure, and any expenditure of any kind or description having the effect of a salary or wage payment, shall be made only for a position, the description of which 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 Fund stated in the County Budget, except that transfers of unexpended and unencumbered balances or portions thereof, initiated by a department director and approved by the County Administrator, are permitted within Funds. The proper officer or officers of the Public Schools may make transfers within Classifications as prescribed by policy set by the Isle of Wight County School Board.

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 2023-2024.

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, 2023, and it shall be published.

Adopted this 11th day of May, 2023.



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

Attest:

Amber L. Johnson, Deputy Clerk
~~Carey Mills Storm, Clerk~~

Approved as to form:


Robert W. Jones, Jr.
County Attorney



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TAX RATES ORDINANCE



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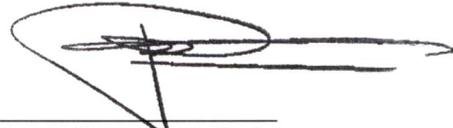
**AN ORDINANCE TO IMPOSE TAX RATES FOR
ISLE OF WIGHT COUNTY, VIRGINIA FOR
FISCAL YEAR JULY 1, 2023 THROUGH JUNE 30, 2024**

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, 2023, a tax of \$0.71 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, 2023, a tax of \$1.95 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, 2023, 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, 2023, 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, 2023, 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 1st day of June, 2023.

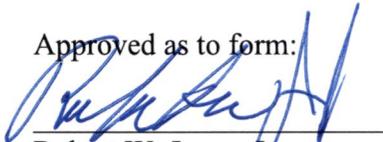


William M. McCarty, Sr., Chairman
Isle of Wight County, Virginia,
Board of Supervisors

Attest:


Carey Mills Storm, Clerk

Approved as to form:


Robert W. Jones, Jr.
County Attorney

**AN ORDINANCE TO IMPOSE TANGIBLE PERSONAL PROPERTY
TAX RATES FOR
ISLE OF WIGHT COUNTY, VIRGINIA FOR
FISCAL YEAR JULY 1, 2023 THROUGH JUNE 30, 2024**

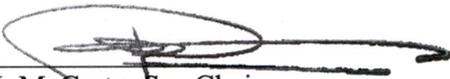
BE IT AND IT IS HEREBY ORDAINED by the Board of Supervisors of the County of Isle of Wight, Virginia, to-wit:

Section 1: That there is hereby levied for the fiscal year beginning July 1, 2023, a tax of \$4.50 per one hundred dollars of assessed valuation on all tangible personal property, as defined and classified in Sections 58.1-3500 through 3504 and Section 58.1-3506 of the Code of Virginia (1950, as amended) except that all household goods and personal effects as defined and classified in Section 58.1-3504 are exempt from said levy.

Section 2: That, in accordance with the Personal Property Tax Relief Act, as adopted by the Virginia General Assembly, the car tax relief for Calendar Year 2023 shall be set at thirty-seven percent (37%) for vehicles over \$1,000.00 in value on the first \$20,000.00 in value and for vehicles valued at \$1,000.00, or under, the percentage of relief shall be one hundred percent (100%).

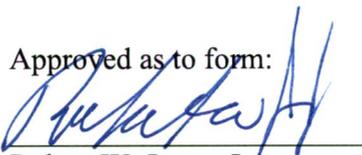
BE IT FURTHER ORDAINED that this Ordinance be entered in the Minutes of this Board of Supervisors and that a copy thereof by the Clerk of this Board, be furnished to the Treasurer of this County.

Adopted this 23rd day of February, 2023.


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

Attest:


Carey Mills Storm, Clerk

Approved as to form:

Robert W. Jones, Jr.
County Attorney



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UNIFORM FEE SCHEDULE

EXHIBIT A

**ISLE OF WIGHT COUNTY
UNIFORM FEE SCHEDULE FOR
FISCAL YEAR 2023-2024**

ISLE OF WIGHT COUNTY
UNIFORM FEE SCHEDULE
FISCAL YEAR 2023-2024

Fees	Fiscal Year 2022-2023	Fiscal Year 2023-2024
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 Maintenance (Civil Cases)		2.00
Courthouse Construction Fee (Criminal Cases)	3.00	3.00
Courthouse Construction Fee (Civil Cases) Suit Amt over \$500		3.00
Jail Admission Fee	25.00	25.00
Courthouse Security Fee	20.00	20.00
E-Summons	5.00 per traffic/criminal case	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 2023-2024

Fees	Fiscal Year 2022-2023	Fiscal Year 2023-2024
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
Subpeona Copies	10.00 + 0.50 (per page)	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	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-Inspection 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 \$85)	0.16/ sq ft (mimimum \$85)
40,000 sq feet and above	0.12/ sq ft	0.12/ sq ft
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 2023-2024

Fees	Fiscal Year 2022-2023	Fiscal Year 2023-2024
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
Couthouse Construction Fee	3.00 per traffic/criminal case	3.00 per traffic/criminal case
E-Summons	5.00 per traffic/criminal case	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 2023-2024

Fees	Fiscal Year 2022-2023	Fiscal Year 2023-2024
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	45.00	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 2023-2024

Fees	Fiscal Year 2022-2023	Fiscal Year 2023-2024
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
Heritage Park		
Park Only (outside of fenced-in Fairgrounds)		3,500.00
Shelters Only		500.00
Joel C. Bradshaw Fairgrounds w/Shelters		4,000.00
Park and Fairgrounds w/ Shelters		4,500.00
Rodeo Arena		500.00
Demolition Derby Arena/Tractor Pull Track		500.00
Electricity Fee		15.00
Security Deposit (Refundable)		250.00
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 2023-2024

Fees	Fiscal Year 2022-2023	Fiscal Year 2023-2024
PARKS AND RECREATION		
Isle of Wight County Fair		
Food Vendor 25 x 25 (full menu)	800.00	800.00
Food Vendor 25 x 25 (novelty)	500.00	500.00
Craft Vendor (10 x 10)	150.00	150.00
Craft Vendor (10 x 20)	225.00	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	10.00	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	10.00	10.00
Daily Admissions	15.00 (ages 13 and up), 10.00 (ages 5-12), 4 and under are free	15.00 (ages 13 and up), 10.00 (ages 5-12), 4 and under are free
Car Load Night	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	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	35.00 advance sales per person, 40.00 per person at gate, 1 ticket includes all you can eat seafood and beverages	40.00 advance online sales per person, 45.00 per person at gate, 1 ticket includes all you can eat seafood and beverages
Truck & Tractor Pull	35.00 for Truck VIP Spots; 20.00 Admission Price (ages 11 and up), 10.00 (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 75.00	Registration 75.00
Demolition Derby	20.00 admission (ages 12+) 10.00 (ages 6-11)	20.00 admission (ages 12+) 10.00 (ages 6-11)
Car Show	20.00 early registration, 25.00 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	1,200.00
Conditional Zoning Amendment w/ Public Hearing	1,200.00	1,200.00
Conditional Zoning Amendment w/ No Public Hearing	250.00	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 Chesapeake Bay Exception	1,200.00	1,200.00
Chesapeake Bay Waiver—Minor RPA Modification Request	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	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 Preliminary & Final Site Plan (one-time)	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
Historical Architectural Review Board	250.00	250.00
Zoning Confirmation/Interpretation Letter	100.00	100.00
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
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

ISLE OF WIGHT COUNTY
 UNIFORM FEE SCHEDULE
 FISCAL YEAR 2023-2024

Fees	Fiscal Year 2022-2023	Fiscal Year 2023-2024
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		
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.	11.76	12.35
Over 50,000 gal.	7.25	7.25
Un-metered (Bi-monthly)	75.00	75.00
Residential Connection Fees		
5/8-3/4 inch	4,500.00	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	4,500.00	4,500.00
Hotel, Motel, Hospital, etc.		
Per EDU	4,500.00	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
PUBLIC UTILITIES		
Sewer:		
Residential Sewer Rate per 1,000 Gallons		
mi	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	4,000.00	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	4,000.00	4,000.00
Hotel, Motel, Hospital, etc.		
Units divided by 5 then multiplied by the fee Plus Meter Fee.	4,000.00	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

ISLE OF WIGHT COUNTY
 UNIFORM FEE SCHEDULE
 FISCAL YEAR 2023-2024

Fees	Fiscal Year 2022-2023	Fiscal Year 2023-2024
PUBLIC UTILITIES 1 inch 1 1/2 inch 2 inch 3 inch 4 inch Food Service Establishment (FSE) Registration Fee Food Service Reinspection Fee	14,000.00 28,000.00 44,800.00 84,000.00 140,000.00 100.00 70.00	14,000.00 28,000.00 44,800.00 84,000.00 140,000.00 100.00 70.00
PUBLIC WORKS Refuse Collector License Fee	100.00	100.00
SHERIFF Fingerprinting Incident Reports False Alarm Fee First False Alarm Second False Alarm Third False Alarm Fourth False Alarm Fifth and Subsequent False Alarms	10.00 5.00 0.00 0.00 50.00 75.00 150.00	10.00 5.00 0.00 0.00 50.00 75.00 150.00
STORMWATER Stormwater Management Fee * 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) Single Family Residential Inspections Residential Erosion & Sediment Control and Stormwater Management Surety Bonds Disturbed Areas 2,500 - 10,000 sq. ft. Disturbed Areas (10,000 sq. ft. - 0.49 Acres) Disturbed Areas (0.50 Acres - 0.99 Acres) Disturbed Areas greater than 1 acre Commercial Erosion & Sediment Control and Stormwater Surety Bonds All cases (\$2000 min.) Erosion & Sediment Control Inspection Fees for Commercial/Non-Residential: Disturbed Areas (2,500 - 9,999 sq. ft.) Disturbed Areas (10,000 sq. ft. - 0.49 Acres) Disturbed Areas (0.50 Acres - 0.99 Acres) Stormwater Infrastructure Inspection Fees: Multi-Family/Commercial/Industrial Subdivisions (Including Linear Projects)	4.50 per month/ERU* 150.00 300.00 1,000.00 2,000.00 3,000.00 surety estimate worksheet required surety estimate worksheet required 400.00 600.00 800.00 Disturbed Area x 400.00/Acre (2,800.00 min/20,000.00 max - also encompasses public water and sewer inspections) 2.5% of total utility construction costs with \$2,800 minimum fee	4.50 per month/ERU* 150.00 300.00 1,000.00 2,000.00 3,000.00 surety estimate worksheet required surety estimate worksheet required 400.00 600.00 800.00 Disturbed Area x 420.00/Acre (2,800.00 min/20,000.00 max - also encompasses public water and sewer inspections) 2.5% of total utility construction costs with \$2,800 minimum fee
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) 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) 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) Small Construction/Land Clearing Activities (1.0 - 5.0 Acres) Large Construction/Land Clearing Activities (5.0 - 10 Acres) Large Construction/Land Clearing Activities (10.0 - 50.0 Acres) Large Construction/Land Clearing (50.0 - 100 Acres) Large Construction/Land Clearing Activities > 100 Acres	209.00 290.00 290.00 2,700.00 3,400.00 4,500.00 6,100.00 9,600.00	209.00 290.00 290.00 2,700.00 3,400.00 4,500.00 6,100.00 9,600.00

ISLE OF WIGHT COUNTY
UNIFORM FEE SCHEDULE
FISCAL YEAR 2023-2024

Fees	Fiscal Year 2022-2023	Fiscal Year 2023-2024
STORMWATER		
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	\$95 large bus/\$55 small bus
Individual Guided Tours (Walking)		\$5.00 (w/\$20.00 minimum)
Individual Guided Tours (Van)		\$10.00 (w/\$20.00 minimum)
Spring Arts Festival	\$125/booth	\$125/booth
Spring Vintage Market	\$75/booth + \$50 additional spaces	\$75/booth + \$50 additional spaces
Spring Vintage Market - Pavillion Spaces		\$125/ea + \$75 additional spaces
Fall Vintage Market	\$125/booth + \$75 additional spaces	\$125/booth + \$75 additional spaces
Pickers Market	\$25 application fee + \$25 each market	\$125/booth + \$75 additional spaces
Restaurant Week	\$120 Restaurants/\$75 Retail	\$125 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	400.00	400.00
TREASURER		
Return Checks	50.00	50.00
Certified Mail Fees	7.38	7.38
Motor Vehicle License Fee	33.00	33.00
Motorcycle License Fee	18.00	18.00
National Guard Motor License Fee	10.00	0.00
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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COUNTY, VIRGINIA

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ISLE OF WIGHT
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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.

CAPITAL IMPROVEMENT PLANNING

4.01 Capital Improvement Plan

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

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

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

4.02 Pay-As-You-Go Capital Improvement Funding

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

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

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DEBT

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

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

5.01 Revenue Anticipation Notes (RANS)

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

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

5.02 Bond Anticipation Notes (BANS)

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

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

5.03 Letters of Credit

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

5.04 Lease Purchase Obligations

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

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5.05 Public Private Partnerships

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

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

5.06 Compliance with Legal Requirements

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

5.07 Debt Ratio Policy Limitations

	<u>Ceiling</u>
Debt as a Percentage of Assessed Value	4%
This ratio indicates the relationship between the County’s debt and the total taxable value of real and personal property in the County. It is an important indicator of the County’s ability to repay debt, because property taxes are the source of the County’s revenues used to repay debt. A small ratio is an indication that the County will be better able to withstand possible future economic downturns and continue to meet its debt obligations.	
Debt as a Percentage of General Government Expenditures	12%
This ratio is a measure of the County’s ability to repay debt without hampering other County services. A smaller ratio indicates a lesser burden on the County’s operating budget. The numerator shall include debt that is not self-supporting from a user fee or designated revenue stream. A self-supporting revenue stream is defined as a revenue stream that provides coverage of all debt service obligations without	

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

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

5.08 Long Term Debt Policy

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

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

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

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

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

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

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

5.09 Bond Structure

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

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

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

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

5.10 Variable Rate Debt

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

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

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

5.11 Refinanced Outstanding Debt

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

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1. **Refunding Policy.** Except for restructurings discussed below, the County establishes a minimum aggregate present value savings threshold of 3% of the refunding bond principal amount. The present value savings will be net of all costs related to the refinancing. Debt service savings may be taken in equal amounts over time or on an upfront or deferred basis, at the County’s discretion.
2. **Restructuring.** The County should refund debt when it is in the best financial interest of the County to do so. Such refunding will be limited to restructuring to meet unanticipated revenue expectations, achieve costs savings, mitigate irregular debt service payments, release 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 TreasuryObligation 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 modificationof interest rate swaps or caps) to ensure that such transactions comply with the applicableprovisions of federal tax law and the County’s general debt management policies.
- H. Coordinate with bond counsel and financial advisor to identify situations in which compliance with applicable yield restrictions depends upon later investments (for example, refunding escrow

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

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

Section 2. Private Business Use Restrictions.

The Compliance Officer shall:

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

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

Section 3. Reissuance.

The Compliance Officer shall:

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

6.04 Continuing Disclosure Requirements and Other Covenants

Section 1. The Compliance Officer shall:

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

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

6.05 Record Retention

Section 1. The Compliance Officer shall:

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

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

Section 2. Record Retention Duration and Format.

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

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ATTACHMENT A

POST-ISSUANCE COMPLIANCE CHECKLIST

Name of Issue: _____

Issue Date: _____

Review Date: _____

- **General Procedure**
 - If different persons are responsible for different aspects of post-issuance compliance for this issue of Obligations, for example the investment of the proceeds and the expenditure of bond proceeds on projects, has the Compliance Officer coordinated record-keeping and review?
 - Has this issue of Obligations been entered on the Outstanding Debt Schedule? Is the information current?
 - Has the County obtained and does it still have the closing transcript for this issue of Obligations assembled by the County's bond counsel?
 - Has the Compliance Calendar been updated to reflect the due dates and other pertinent information for this issue of Obligations?

- **Record Retention**
 - **General Recordkeeping**
 - Is the County maintaining copies of the following?
 - Federal tax or information returns
 - Audited financial statements
 - Trustee or paying agent statements regarding the bond financing
 - Records of investment of bond proceeds and earnings
 - Correspondence related to the bond financing
 - Reports of any IRS examinations of your entity or bond financings
 - Investment contracts
 - Credit enhancement transactions
 - Financial derivatives
 - Bidding of financial products
 - **Expenditures and Assets**
 - Is the County maintaining copies of the following?
 - Records documenting the allocation of proceeds and other available amounts to expenditures for Financed Property and bond issuance costs, including requisitions, draw schedules, draw requests, invoices, bills and cancelled checks
 - Contracts entered into for the construction, renovation or purchase of Financed Property

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

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

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ATTACHMENT B

DEFINITIONS OF PRIVATE BUSINESS USE AND RELATED TERMS

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

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

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

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

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

"Private Business Use" means a use of the Proceeds directly or indirectly in a Trade or Business carried on by a Nongovernmental Person other than General Public Use. For all purposes hereof, a Private Business Use of Financed Property is treated as a Private Business Use of the Proceeds that provided the Financed Property. Both actual and beneficial use by a Nongovernmental Person may be treated as Private Business Use under Code Section 141. In most cases, however, Private Business Use results from a Nongovernmental Person having special legal entitlements to use the Financed Property under an arrangement with the County. Examples of the types of special legal entitlements resulting in Private Business Use of Proceeds include ownership for federal tax purposes of Financed Property by a Nongovernmental Person and actual or beneficial use of Financed Property by a Nongovernmental Person pursuant to a lease, a Service Contract, an incentive payment contract or certain other arrangements such as a take-or-pay or other output-type contract. Any arrangement that is properly characterized as a lease for federal income tax purposes is treated as a lease for purposes of the Private Business Use analysis. An arrangement that is referred to as a management contract or a 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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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.

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ATTACHMENT C

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

FORM 2 - ANNUAL TAX CERTIFICATION OF DEPARTMENT DIRECTOR

[ISLE OF WIGHT PUBLIC SCHOOLS]

I am the Executive Director of Finance for Isle of Wight Public Schools. I understand that the County finances the acquisition, construction and equipping of most of its land, building, equipment and vehicles, including those used and/or administered by the Isle of Wight County School Board with the proceeds of tax-exempt bonds.

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

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

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

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

1. No portion of School Board Property was titled to or owned by any nongovernmental person and there are no current plans to transfer the title to or ownership of any School Board Property to any nongovernmental person. Yes___No___ If no, please describe and include any pertinent agreements or documents:_____.

2. No portion of School Board Property is or will be treated by any nongovernmental person as depreciable for federal income tax purposes. Yes___No___If no, please describe and include any pertinent agreements or documents:_____.

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

Yes___ No___ If no, please describe and include any pertinent agreements or documents:_____.

Date: _____, _____

By: _____

Printed Name: _____

Title: _____

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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.

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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				

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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]				

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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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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.

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
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GLOSSARY

Arbitrage. The difference between the interest paid on the tax-exempt securities and the interest earned by investing the security proceeds in higher-yielding taxable securities. IRS regulations govern arbitrage on the proceeds from issuance of municipal securities.

Balloon Maturity. A later maturity within an issue of bonds which contains a disproportionately large percentage of the principal amount of the original issue.

Bond Anticipation Notes (BANs). Notes which are paid from the proceeds of the issuance of long-term bonds. Typically issued for capital projects.

Bullet Maturity. A maturity for which there are no principal and/or sinking fund payments prior to the state maturity date.

Call Provisions. The terms of the bond giving the issuer the right to redeem all or a portion of a bond prior to its stated date of maturity at a specific price, usually at or above par.

Capitalized Interest. A portion of the proceeds of a bond issue which is set aside to pay interest on the same bond issue for a specific period of time. Interest is commonly capitalized for the construction period of the project.

Commercial Paper. Very short-term, unsecured promissory notes issued in either registered or bearer form, and usually backed by a line of credit with a bank.

Community Development Authority (CDA). A Community Development Authority (CDA) is a separate authority that may be used to foster growth and development in a special taxing district. A CDA can issue debt for public purpose infrastructure paid for with tax revenues generated within the special taxing district. Public purpose infrastructure includes, but is not limited to: Roads, bridges, sidewalks, traffic signals, Parking facilities; Storm water management systems; Parks and recreational facilities; Fire Stations and equipment; and Schools and related structures. Generally, a CDA can be formed by County Board of Supervisors at the request of 51% or more of the landowners within the proposed district. Under state law, the District's special tax rate cannot exceed \$0.25 per \$100 of assessed value.

Competitive Sale. A sale/auction of securities by an issuer in which underwriters or syndicates of underwriters submit sealed bids to purchase the securities. Contrast to a negotiated sale.

Continuing Disclosure. The principle that accurate and complete information material to the transaction which potential investors would be likely to consider material in making investment decisions with respect to the securities be made available on an ongoing basis.

Credit Enhancement. Credit support purchased by the issuer to raise the credit rating of the issue. The most common credit enhancements consist of bond issuance, direct or standby letters of credit, and lines of credit.

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Debt Service Reserve Fund. The fund in which moneys are placed which may be used to pay debt service if pledged revenues are insufficient to satisfy the debt service requirements.

Deep Discount Bonds. Bonds which are priced for sale at a substantial discount from their face or par value.

Derivatives. A financial product whose value is derived from some underlying asset value.

Designation Policies. Outline how an investor's order is filled when a maturity is oversubscribed when there is an underwriting syndicate. The senior managing underwriter and issuer decide how the bonds will be allocated among the syndicate. There are three primary classifications of order which form the designation policy: Group Net orders; Net Designated orders and Member orders.

Escrow. A fund established to hold moneys pledged and to be used to pay debt service on an outstanding issue.

Expenses. Compensates senior managers for out-of-pocket expenses including: underwriters counsel, DTC charges, travel, syndicate expenses, dealer fees, overtime expenses, communication expenses, computer time and postage.

General Obligations. Bonds issued by the County secured by the County's pledge of its full faith and credit and unlimited taxing power.

Hedge. A transaction that reduces the interest rate risk of an underlying security.

Intergenerational Equity. Equity or fairness principal that those that benefit from a capital improvement should pay for it.

Interest Rate Swap. The exchange of a fixed interest rate and a floating interest rate between counterparties.

Letters of Credit. A bank credit facility wherein the bank agrees to lend a specified amount of funds for a limited term.

Management Fee. The fixed percentage of the gross spread which is paid to the managing underwriter for the structuring phase of a transaction.

Members. Underwriters in a syndicate other than the senior underwriter.

Negotiated Sale. A method of sale in which the issuer chooses one underwriter to negotiate terms pursuant to which such underwriter will purchase and market the bonds.

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Original Issue Discount. The amount by which the original par amount of an issue exceeds its public offering price at the time it is originally offered to an investor.

Pay-As-You-Go. An issuer elects to finance a project with existing cash flow as opposed to issuing debt obligations.

Present Value. The current value of a future cash flow.

Private Placement. The original placement of an issue with one or more investors as opposed to being publicly offered or sold.

Rebate. A requirement imposed by Tax Reform Act of 1986 whereby the issuer of tax-exempt bonds must pay the IRS an amount equal to its profit earned from investment of tax-exempt bond proceeds at rates exceeding the tax-exempt borrowing rate. The tax-exempt borrowing rate (or “bond yield”) is calculated pursuant to the IRS code together with all income earned on the accumulated profit pending payment.

Revenue (Limited Liability) Bonds. Bonds issued by the County secured by a specific revenue pledge of rates, rents or fees.

Selling Groups. The group of securities dealers who participate in an offering not as underwriters but rather who receive securities less the selling concession from the managing underwriter for distribution at the public offering price.

Syndicate Policies. The contractual obligations placed on the underwriting group relating to distribution, price limitations and market transactions.

Tax Increment Financing District (TIF). A Tax Increment Financing District (TIF) district is a public financing technique primarily used to foster economic development projects. Upon creation of a TIF district, a base year and base assessment is established and over time incremental increases in the TIF district’s real estate assessments and associated real estate tax revenues accrue to the TIF district and may be used to pay debt service.

Underwriter. A dealer that purchases new issues of municipal securities from the Issuer and resells them to investors.

Underwriter’s Discount. The difference between the price at which bonds are bought by the Underwriter from the Issuer and the price at which they are reoffered to investors.

Variable Rate Debt. An interest rate on a security which changes at intervals according to an index or a formula or other standard of measurement as stated in the bond contract.



Local Roots, Global Reach

ISLE OF WIGHT
COUNTY, VIRGINIA

GLOSSARY OF TERMS



Local Roots, Global Reach

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BOND RATINGS

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

Rating Grades

Moody's "investment grade" ratings (ratings in the Baa category or higher in contrast to lower rated issues that are considered speculative) are described below.

"Aaa" - Issuers or issues rated Aaa demonstrate the strongest creditworthiness relative to other U.S. municipal or tax-exempt issuers or issues.

"Aa" - Issuers or issues rated Aa demonstrate very strong creditworthiness relative to other U.S. municipal or tax-exempt issuers or issues.

"A" - Issuers or issues rated A present above-average creditworthiness relative to other U.S. municipal or tax-exempt issuers or issues.

"Baa" - Issuers or issues rated Baa represent average creditworthiness relative to other U.S. municipal or tax-exempt issuers or issues.

Bonds in the Aa, A, and Baa are also assigned "1", "2" or "3" based on the strength of the issue within each category. Accordingly, "A1" would be the strongest group of A securities and "A3" would be the weakest A securities.

S&P and **Fitch** ratings are similar except that all letters are capital letter and ratings within a rating category are assigned a "+" for the strongest credits within a group or "-" for the weakest credits within a group.

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-

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.

ISLE OF WIGHT COUNTY, VIRGINIA

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