



ISLE OF WIGHT COUNTY, VIRGINIA

LOCAL ROOTS, GLOBAL REACH



Adopted Operating & Capital Budgets
FISCAL YEAR 2020-2021



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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**County of Isle of Wight
Virginia**

For the Fiscal Year Beginning

July 1, 2019

Christopher P. Morill

Executive Director



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Isle of Wight County
FY 2020-21 Operating & Capital Budget

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COUNTY ADMINISTRATOR'S MESSAGE

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The Honorable Board of Supervisors
Isle of Wight County, Virginia

Honorable Members of the Board:

I am pleased to submit the FY 2020-21 budget for Isle of Wight County to the Board of Supervisors and our citizens. This Budget was prepared to meet the needs of a growing community while dealing with the uncertainty of the COVID-19 Pandemic. 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 2020-21 budget is notable for the fact that for the seventh year in a row, there will be **no** change in the real estate tax rate of \$.85 or the personal property tax rate of \$4.50. The Machinery & Tools (M&T) tax rate will also remain at \$1.75. One penny of real estate tax is expected to generate \$482,000.

One of the key priorities for the upcoming fiscal year is to fund the necessary functions of Isle of Wight County while preparing for future needs.

The General Fund budget totals \$79,552,913. The largest source of these funds is from General Property taxes (\$58.8 million) or 74% of the budget. The largest uses of County funds are for Education (\$27.4 million, 34%), Public Safety (\$12.3 million, 15%), and Debt Service (\$11.8 million, 15%). Some of our goals include diversifying our revenue sources to become less dependent on property taxes and reducing debt service as a percentage of our expenditures.

Revenue Highlights

Real Property Taxes – Housing starts rebounded in 2019 and increased 28% from the previous year. There were 203 housing starts in 2019 compared to 158 in 2018; however, commercial development and construction continue to be nonexistent. In FY19, 84% of all housing starts occurred in the northern end of the

county, 51% in the Newport District and 33% in the Smithfield District. A 3.1% change in assessments is forecast for FY 21 with revenue of \$39,300,000.

Personal Property – Motor Vehicles – The value of used motor vehicles grew by 1% in 2019 relative to 2018 according to J.D. Power. Used vehicle values represent 85% of the county's vehicle values. The taxable fleet in Isle of Wight County is composed of 57% trucks and 43% cars. In 2019, the median sale price of new trucks in Isle of Wight County was \$28,732 compared with new cars at \$20,338. A 3.0% growth is forecast for FY 21 with revenue of \$9,081,000.

Machinery & Tools Tax – Modest growth in the amount of 1% of assessments for the M&T tax is expected to generate revenue of \$5,075,000.

Public Service Corporation Taxes – Public Service assessments are adjusted annually based on the real estate sales ratio as determined by the Department of Taxation. As real estate sale prices exceed assessments, the county's sales ratio declines. Last year, our public service revenue increased 5%. It is anticipated that the assessments will increase 2% in the next fiscal year which will result in revenue of \$1,521,000.

Meals Tax – The meals tax has increased for the past 5 consecutive years. The 2019 reporting period increased 6% over the previous period and 2018 experienced growth of 15% over the previous year. This actual growth in meals tax dollars this past year was the smallest in the past 4 years indicating a slowing down in growth before factoring in the effects from the COVID-19 Pandemic. A 16% decrease is forecast for FY21 with revenue of \$464,775.

Utilities Fund – No increase in water and sewer rates has been included in the budget. We also plan to begin monthly billing for utilities which will help our citizens with their household budgeting.

Expenditure Highlights

Impacts from COVID-19 Pandemic – The impacts from the COVID-19 Pandemic that is affecting Isle of Wight County and the entire world has caused some dramatic changes in the way I am proposing this year's budget. Many of our traditional revenues may be impacted in ways that we cannot anticipate at this time. Accordingly, I am proposing that some of our revenue estimates be reduced so that those funds can be re-examined later in the fiscal year if our revenues come in as originally predicted.

Public Schools – There is no increase proposed in local funds for the Isle of Wight County Public Schools at this time. \$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 leasing 9 new vehicles. The new E911 radio system is complete and out of warranty. The full maintenance cost for the new system has been included in the E911 budget which resulted in the County's portion increasing by \$291,227. No additional positions for the Sheriff's department are proposed at this time.

Fire and Rescue Response – With the change in the FY20 budget to convert part-time Fire Medic positions to 3 full-time positions we are currently operating with 40% of our daily staffing level filled by part-time staff. I am proposing to convert 3 more positions to full-time in the FY21 budget to reduce our reliance on part-timers to 30%. The Fire Rescue Association voted to support this proposal at their meeting in March. The overall budget for Fire & Rescue Response increased by \$241,579 with \$101,000 of that amount directed to the Volunteer departments.

Public Works – Maintenance costs, Utilities, and PPE equipment represent the bulk of the increases in Public Works. Utilities have increased \$18,500 and PPE equipment is expected to cost an additional \$16,000. \$8,000 is also budgeted to replace the carbon monoxide filters at the Smithfield and IOW Rescue stations.

Debt Service – Debt service payments reached their peak in FY20 and will decline in FY21. Our total debt payments for the General Fund in FY21 will be \$11.8 million which is a reduction of \$209,259. This amount includes a new line item of \$198,567 to begin creation of a debt service reserve fund as we plan for the issuance of bonds to replace Hardy and Westside elementary schools along with other county projects. \$7.5 million of the payments will be principal.

Personnel

Isle of Wight County competes for employees across the Hampton Roads region. The Board of Supervisors made a significant investment in our personnel in 2015 with a compensation study to address inequities and to make Isle of Wight County an attractive place to work. To maintain our competitiveness, I had planned to include a 2% general wage increase to keep us from falling behind our peer jurisdictions. The disruption in the economy due to the COVID-19 Pandemic has changed those plans. I recommend that we monitor our revenues through December and re-evaluate whether a wage increase is possible later in the year.

The County Health Plan experienced an unexpected decrease of 2% in total costs. We are continuing the same County/Employee cost sharing plan for health insurance established last year which will reduce the costs for the County (\$68,000) and employees. Employee premiums for FY21 will include an average

2% decrease in health insurance costs for the base health plan (Key Advantage 500 with Comprehensive Dental). We are also proposing the addition of a High Deductible Health Plan (with Health Savings Account). This plan has the potential to provide savings for employees and the County.

Fleet Upgrades

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

Capital Budget

Consistent with the Board's adoption of the FY2021-30 Capital Improvements Program, a Capital Budget of \$15.4 million is included to move various capital projects forward. Significant capital expenditures include replacement of Hardy Elementary School (\$22 million) and replacement of an ambulance and ladder truck (\$1.5 million).

The Capital Budget will require additional borrowing of approximately \$58 million to fund these needs over the next 5 years.

Acknowledgements

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

Sincerely,



Randy Keaton
County Administrator



COUNTY ORGANIZATION AND INFORMATION

ISLE OF WIGHT COUNTY

Board of Supervisors

FY 2020-21



Joel C. Acree
Chairman
Windsor District
Term: 12/31/23



Richard L. Grice
Vice-Chairman
Smithfield District
Term: 12/31/23



William M. McCarty
Newport District
Term: 12/31/23



Rudolph Jefferson
Hardy District
Term: 12/31/21



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

Mission

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

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.



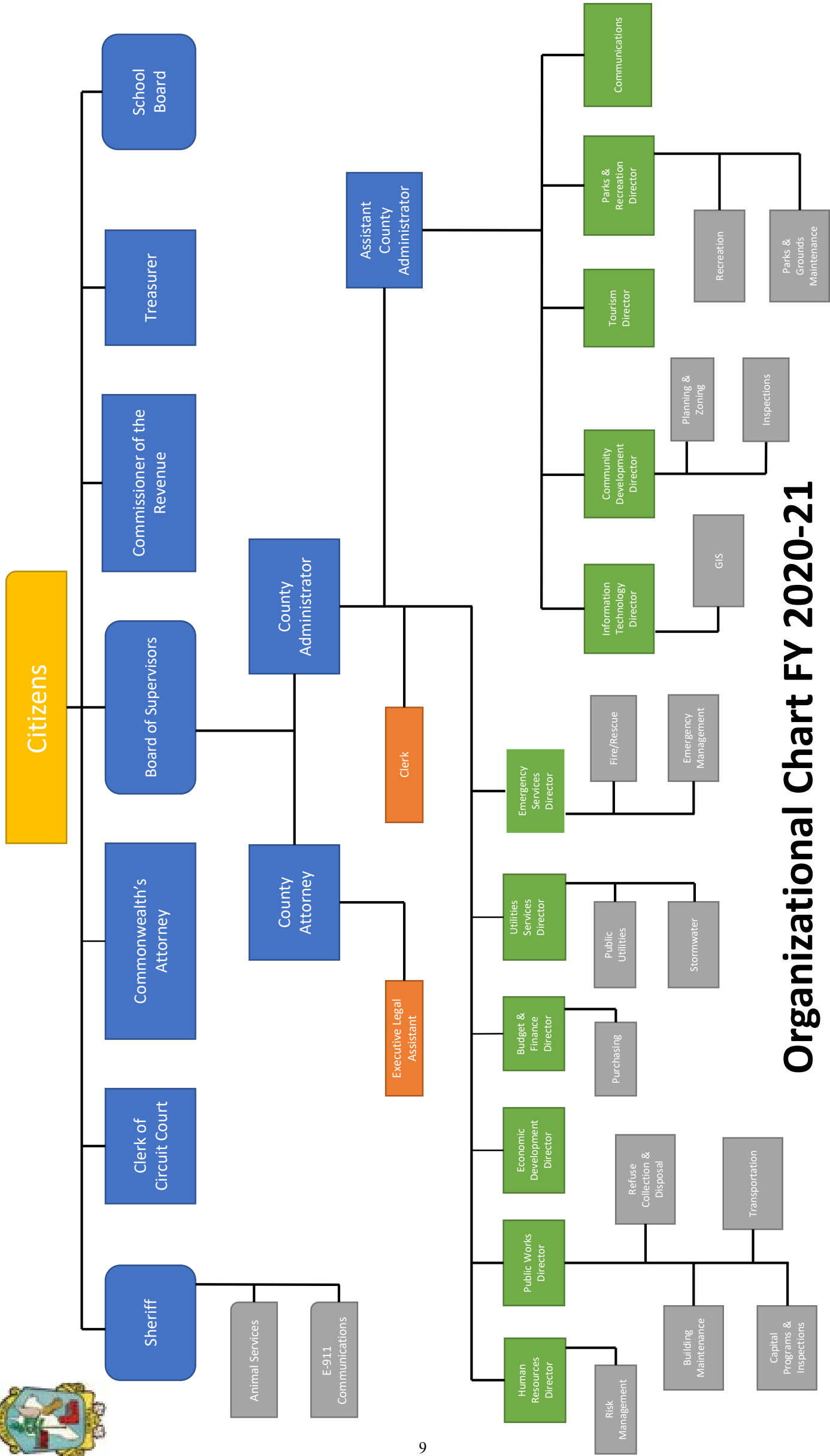
Long-Term Financial Plan

Strategic Direction: Funding the Future

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

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

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



Organizational Chart FY 2020-21



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COMMUNITY PROFILE

County Government

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

History

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

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

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

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

COMMUNITY PROFILE

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

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

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

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

Community Attractions

Historic St. Luke's Church

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



The Arts Center @ 319

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



COMMUNITY PROFILE

Isle of Wight County Museum

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



Historic Fort Huger

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



Boykins Tavern Museum

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



COMMUNITY PROFILE

Nike Ajax Missile Site N-75

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



Farms of Isle of Wight County

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



COMMUNITY PROFILE

Statistical Information

Principal Employers

1. Smithfield Fresh Meats Corporation
2. Isle of Wight County School Board
3. County of Isle of Wight
4. Green Mountain Coffee Roast Inc.
5. International Paper Company
6. CR England Inc
7. Cost Plus Inc
8. Food Lion
9. Smithfield Support Services Corp
10. Smithfield Foods
11. Packers Sanitation Service Inc
12. Tak Investments Holding LLC
13. Riverside Regional Medical Center
14. Isle of Wight Academy
15. Kroger
16. Town of Smithfield

Source: Virginia Employment Commission

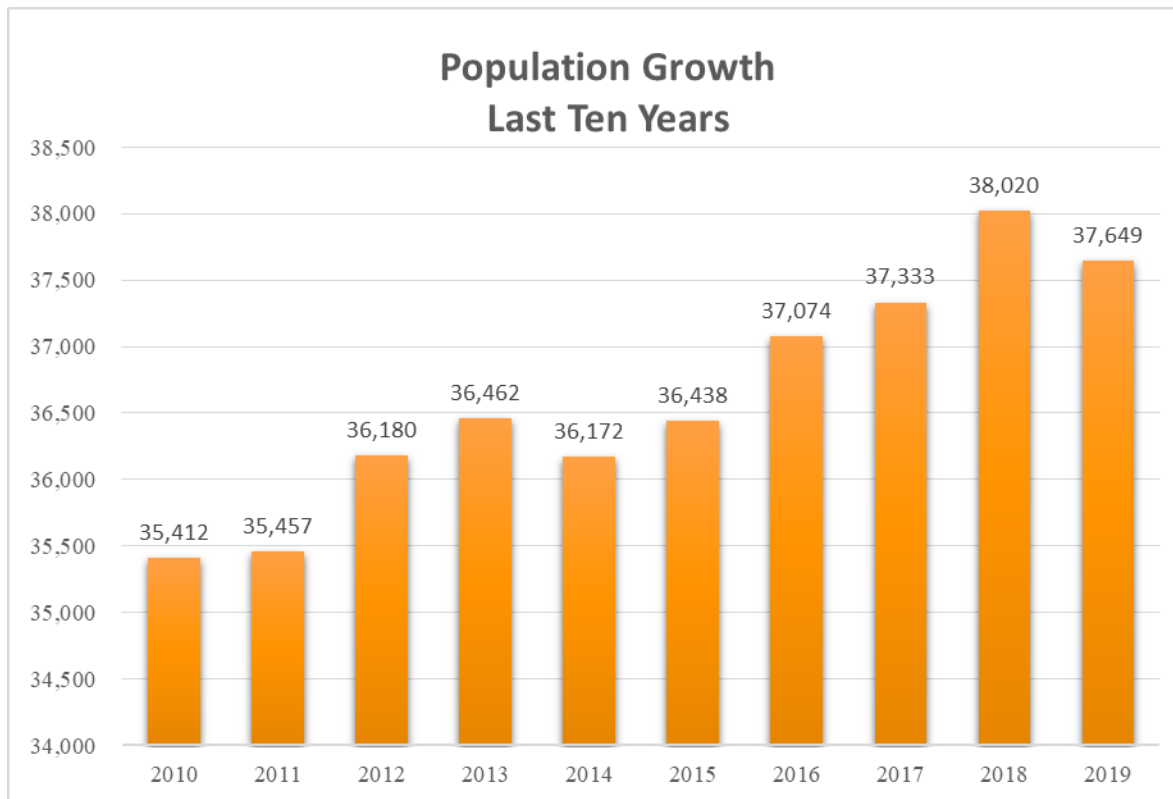
Employment by Industry

	Employees	%
Manufacturing	3,002	28.3%
Accommodation & Food Services	967	9.1%
Retail Trade	931	8.8%
Health Care & Social Assistance	709	6.7%
Transportation & Warehousing	662	6.2%
Admin and Support and Waste Management	554	5.2%
Other Services (except Public Administration)	462	4.4%
Construction	431	4.1%
Professional, Scientific and Technical Services	344	3.2%
Management of Companies and Enterprises	298	2.8%
Agriculture, Forestry, Fishing & Hunting	206	1.9%
Finance & Insurance	203	1.9%
Wholesale Trade	169	1.6%
Arts, Entertainment and Recreation	89	0.8%
Real Estate and Rental and Leasing	78	.7%
Information	33	.3%
Public Sector		
Government (Federal , State, Local)	1,482	14.0%

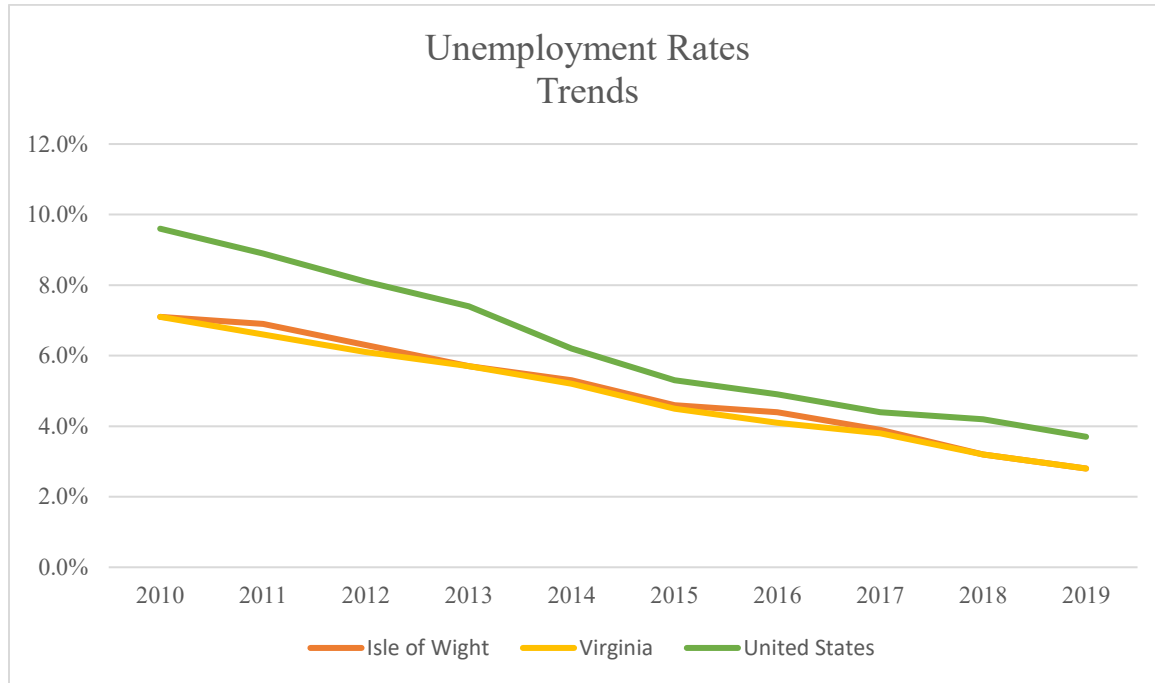
COMMUNITY PROFILE

Principal Real Estate Taxpayers

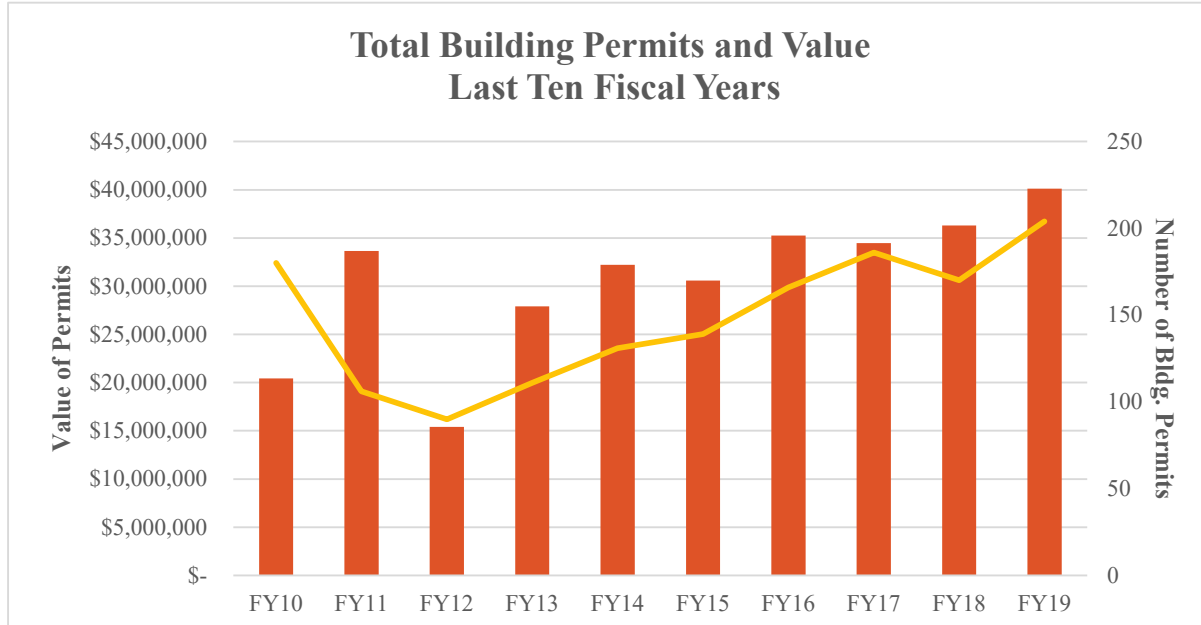
	<u>Assessed Value</u>	<u>Percent of Total Assessed Value</u>
International Paper	\$ 92,839,800	1.95%
Vereit Real Estate LP	49,449,400	1.04%
Smithfield Farmland Corp	29,142,300	0.61%
Smithfield Foods	28,142,300	0.59%
Eagle Harbor Apartments, LP	25,555,300	0.54%
Eagle Harbor West LLC	25,000,000	0.52%
Green Mountain Coffee Roasters	18,829,800	0.39%
Eagle Harbor Apartments II, LP	16,427,700	0.34%
LDI Virginia LLC	14,752,000	0.31%
Sentara Healthcare	14,669,700	0.31%



COMMUNITY PROFILE

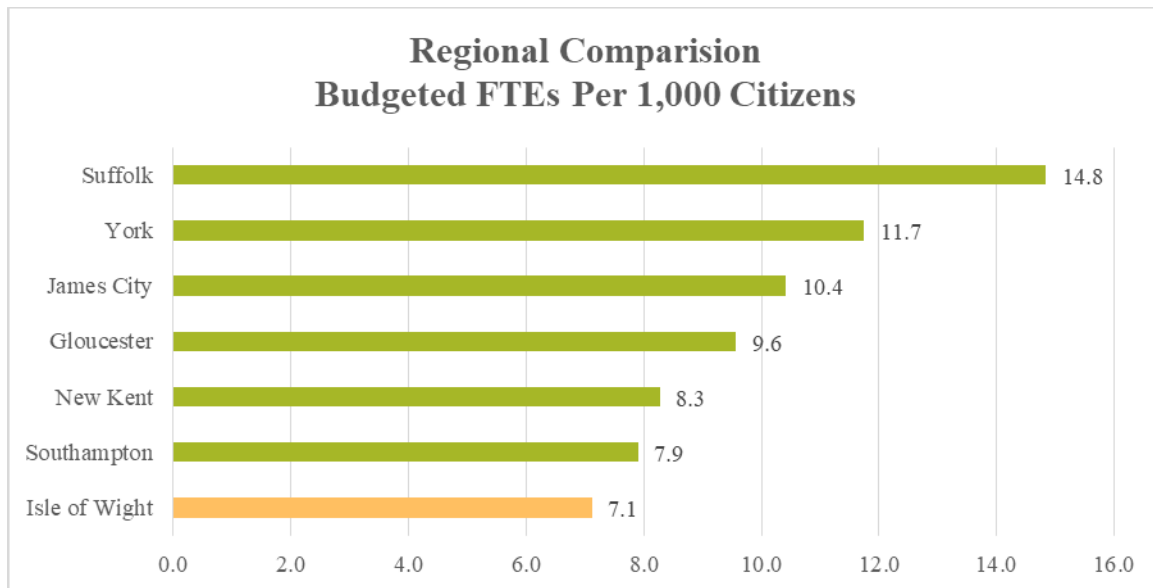
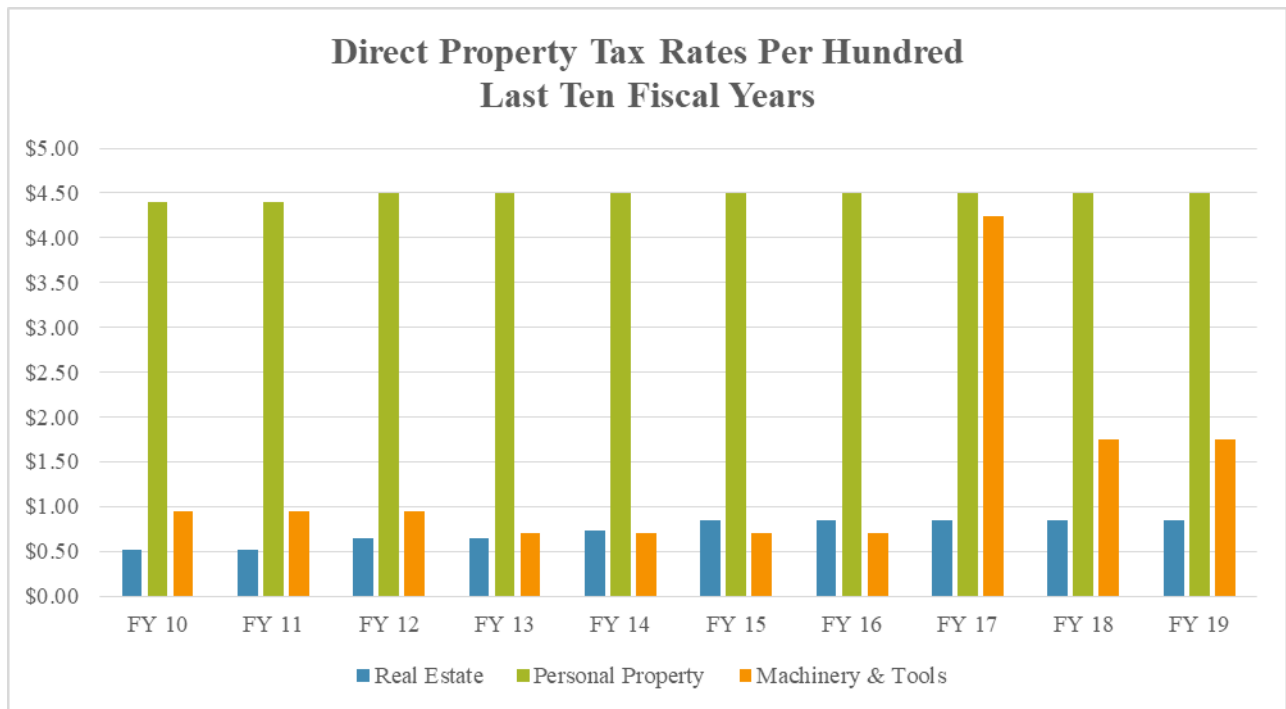


Source: Virginia Employment Commission



Source: Comprehensive Annual Financial Report, FY 2019

COMMUNITY PROFILE



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

COMMUNITY PROFILE

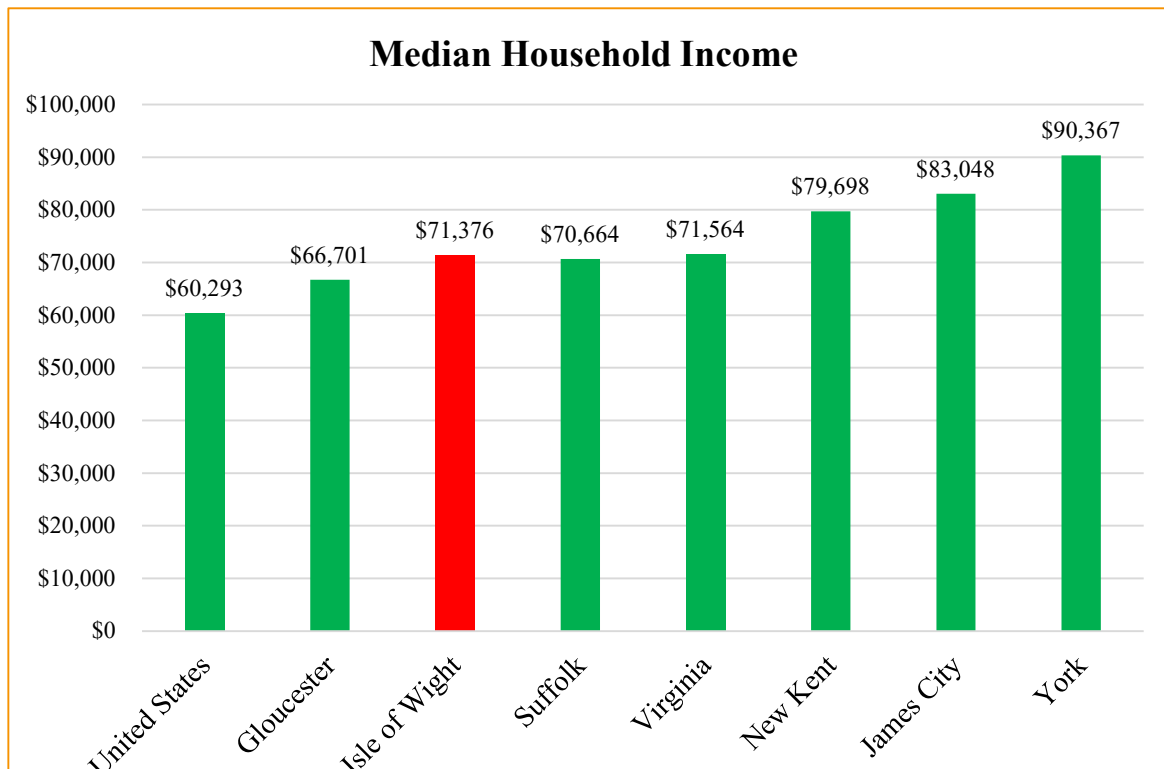


Source: Operating Budgets, Gloucester, Surry, York, Southampton, James City, New Kent, Isle of Wight, Franklin, Suffolk, Avg. Hampton Roads – Operating Budgets of All Cities and Counties in Hampton Roads

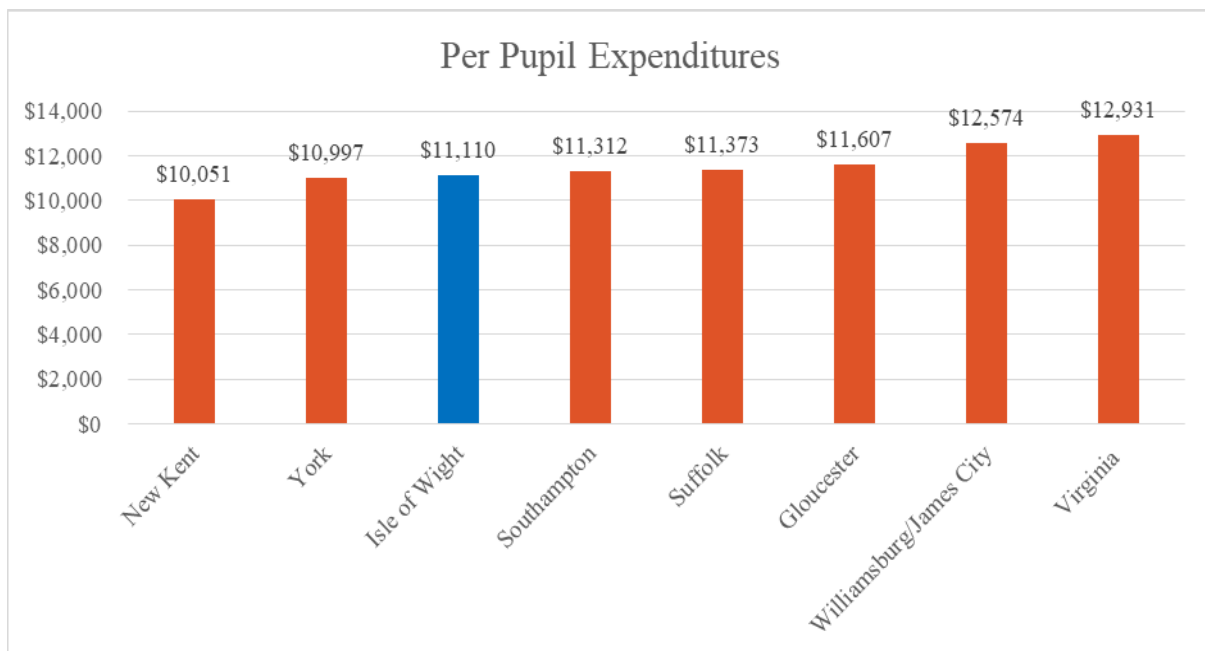


Source: Operating Budgets, Gloucester, York, James City, Suffolk, Isle of Wight, Franklin,

COMMUNITY PROFILE



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



Source: Virginia Department of Education



BUDGET DOCUMENT OVERVIEW



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HOW TO READ THE BUDGET DOCUMENT

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

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

STRATEGIC PLANNING AND BUDGET DEVELOPMENT PROCESS

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

Long and Short Term Strategic Planning:

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

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

Annual Five-Year Budget Forecast:

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

Development of the Annual Capital Improvements Plan (CIP)

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

STRATEGIC PLANNING AND BUDGET DEVELOPMENT PROCESS

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

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

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

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

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

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

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

The County Administrator submits a budget message and proposed operating and capital budget to the Board of Supervisors by the first week of April of each year. This budget includes all proposed revenue sources and estimates with recommended expenditures for all

STRATEGIC PLANNING AND BUDGET DEVELOPMENT PROCESS

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.

FY 2020-21

Isle of Wight Budget Development Calendar

December 18, 2019	Budget Packages Distributed to Departments/Agencies/Local Organizations
January 24, 2020	Departmental & Agency Budget Requests Due
February 3-7, 2020	County Administrator's Budget Development Meetings
March 2-31, 2020	County Administrator's Budget Review Meetings
April 2, 2020	County Administrator's Proposed Budget Presented to the Board of Supervisors
April 9, 2020	Board of Supervisors Budget Work Session
April 16, 2020	Board of Supervisors Public Hearing on Proposed Budget & Resolution
April 23, 2020	Board of Supervisors Budget Work Session
May 7, 2020	Board of Supervisors Budget Work Session
May 14, 2020	Adoption of County Budget & Ordinances (Budget Adopted)

COUNTY FINANCIAL STRUCTURE

Description of Account Structure

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

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

COUNTY FINANCIAL STRUCTURE

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

COUNTY FINANCIAL STRUCTURE

Basis of Budgeting/Accounting

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

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

COUNTY FINANCIAL STRUCTURE

General Fund

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

Special Revenue Funds

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

Capital Projects Fund

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

Enterprise Funds

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

Internal Services Fund

- Technology Services
- Risk Management



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FUND SUMMARIES & DETAILS



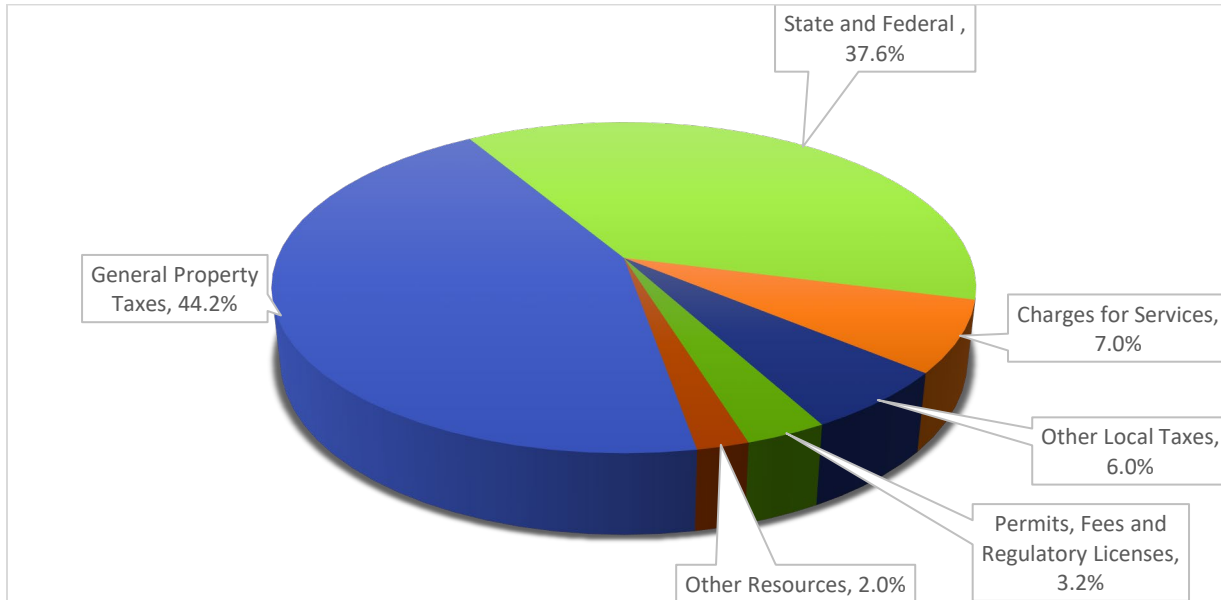
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Isle of Wight County
Adopted FY 2020-21 Operating and Capital Budget
Annual Operating and Capital Budget by Fund

	Budget 2019-20	Adopted 2020-21	% Change
General Fund	\$ 79,167,460	\$ 79,552,913	0.5%
Capital Projects Fund	6,011,200	15,425,000	156.6%
Grants Fund	42,000	155,488	270.2%
Emergency 911 Fund	1,515,916	1,932,682	27.5%
County Fair Fund	428,850	-	-100.0%
Social Services Fund	4,483,836	4,021,381	-10.3%
Children's Services Act Fund	404,568	370,821	-8.3%
Technology Services Fund	1,293,115	1,443,437	11.6%
Risk Management Fund	767,126	767,126	0.0%
Public Utility Fund	9,170,379	9,454,379	3.1%
Stormwater Management Fund	1,381,376	1,386,376	0.4%
School Funds	65,279,006	67,247,317	3.0%
Total All Funds	\$ 169,944,832	\$ 181,756,920	7.0%

Where Does the Money Come From?

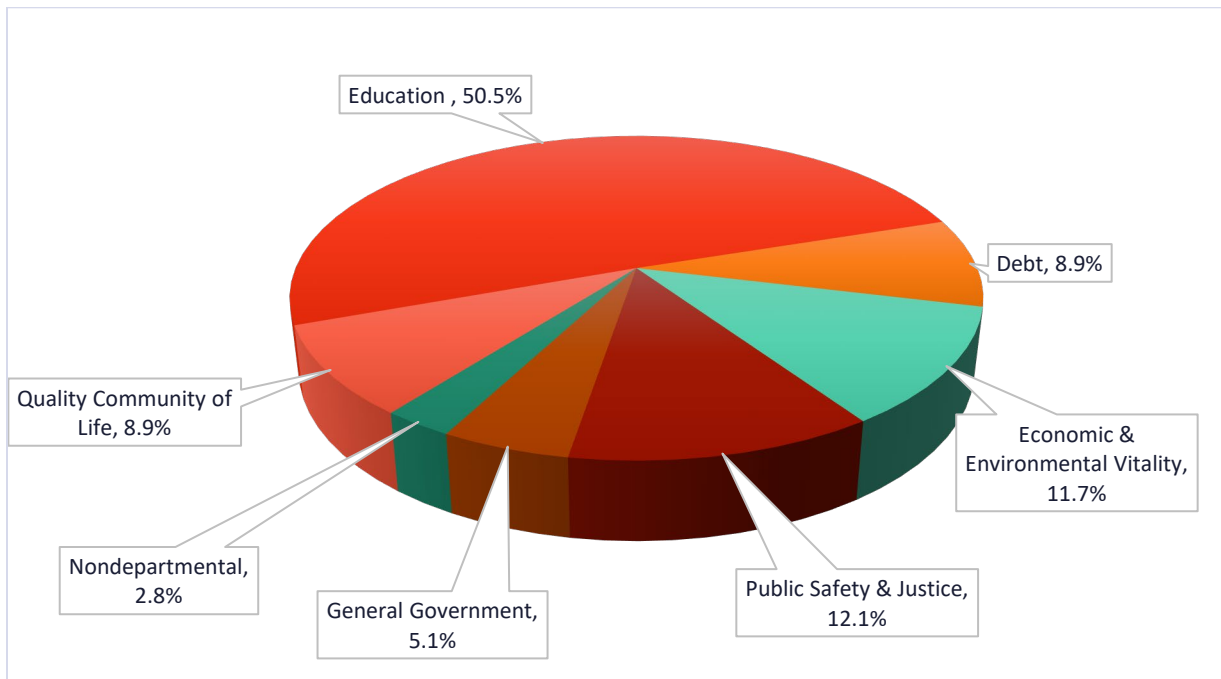
The chart below illustrates that Isle of Wight County revenues come from a variety of sources including Property Taxes, Other Local Taxes, Charges for Services, State and Federal and Other Sources.



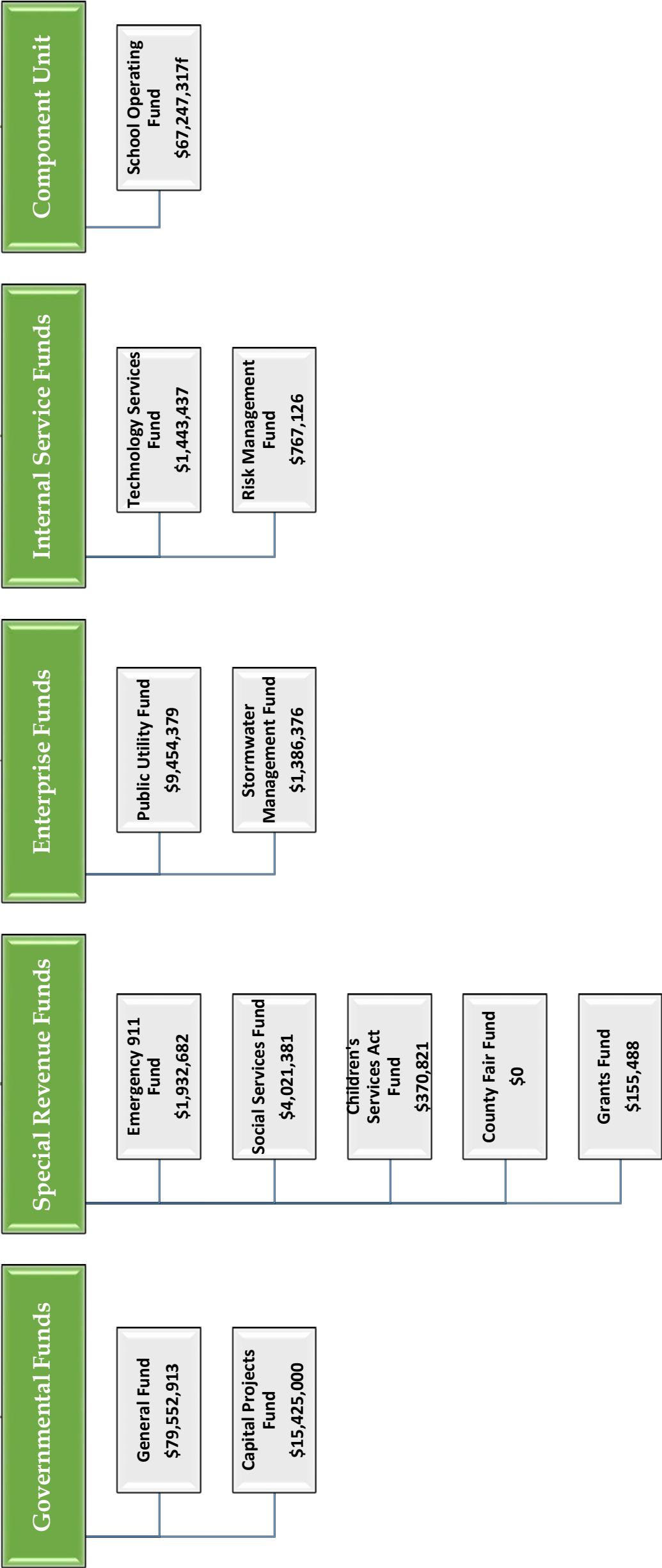
Excluding the Capital Project Fund and Transfers

Where Does the Money Go?

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



Operating and Capital Budget
\$181,756,920



Isle of Wight County
FY 2020-21 Operating and Capital Budget
Summary of Revenues and Expenditures for All Funds

	2018-19	2019-20	2020-21
	Actual	Amended	Adopted
REVENUES			
General Property Taxes	\$ 56,651,372	57,934,000	58,849,555
Other Local Taxes	8,129,901	8,251,200	8,001,481
Permits, Fees, and Regulatory Licenses	1,434,187	3,616,797	4,230,323
Fines and Forfeitures	135,492	165,000	153,000
Use of Money and Property	1,541,283	597,640	641,940
Charges for Services	11,166,641	9,280,113	9,292,894
Miscellaneous Revenue	3,278,895	2,786,316	1,431,760
Recovered Costs	831,230	192,796	183,453
Intergovernmental:			
Revenue from Commonwealth	40,817,997	45,900,983	44,471,877
Revenue from Federal Government	7,183,849	10,787,459	5,909,992
Revenue from Local	170,360	-	-
Other Financing Sources	1,482,891	8,029,011	14,845,000
Transfers	37,469,070	33,383,513	33,261,948
Other Income	-	11,501,540	483,697
TOTAL REVENUES	\$ 170,293,168	192,426,368	181,756,920
EXPENDITURES - by Function			
General Administration	\$ 3,586,024	4,827,062	4,235,458
Financial Administration	2,379,957	2,534,319	2,551,533
Judicial	1,662,999	1,720,638	1,753,833
Public Safety	13,257,506	15,772,273	15,935,858
Public Works	5,495,507	9,692,836	7,132,693
Public Utilities	7,186,631	12,509,716	10,104,379
Health & Welfare	4,616,325	9,137,468	5,179,564
Education	72,611,145	68,791,559	78,597,317
Parks, Recreation & Cultural	2,724,889	8,257,301	3,314,134
Community Development	3,362,424	6,670,005	2,761,735
Other Public Services	187,667	1,383,004	1,496,260
Non-Departmental:			
Fringe Benefits & Insurances	-	-	-
Debt	13,132,485	13,764,994	11,782,129
Contingency/Other	8,756,355	3,387,297	3,438,379
Fund Transfers Out	33,984,535	33,977,896	33,473,648
TOTAL EXPENDITURES	\$ 172,944,449	\$ 192,426,368	\$ 181,756,920

REVENUE ANALYSIS

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

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

FY 2020-21 Revenue Projections

General Fund Revenue

Local Tax Revenue

Local tax revenue consists of general property taxes (real estate, personal property, public corporation taxes) and other local taxes (sales, communication sales, consumer utility, consumption, business license, lodging, meals, motor vehicle license, cable franchise, bank stock, recordation and probate). The general property and other local tax categories comprise 83% of all general fund revenues and are largely reflective of local economic conditions.

The outbreak of COVID-19 has caused volatility in the stock markets, disrupted international trade and has impacted the global economy. The FY21 revenue forecast is based on the current economy and does not consider how quickly or slowly COVID-19 is contained. Some local assessment categories would not be affected by COVID-19 in the coming fiscal year, but there are some categories which could see a slowing of growth or in some cases, experience negative growth. This situation needs to be monitored and revenue forecasts adjusted if needed.

General Property Taxes

General property taxes account for 74% of the total general fund revenue. These revenues are significantly influenced by the economy. Overall, general property tax revenue is projected to increase 2% over the previous year. The real estate tax rate was not adjusted and will remain at \$.85 per \$100 of assessed value. There does not appear to be any significant commercial construction scheduled for FY21. On-line retailers such as Amazon are impacting the way consumers shop making it riskier for brick and mortar businesses to build or expand. New efforts

REVENUE ANALYSIS

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 total tax exemption on the dwelling and up to one acre of land owned by a disabled veteran. Currently there are 212 disabled veterans receiving this exemption. The amount of taxes exempted for Disabled Veterans relief was a 26 percent increase over the previous year. The current median relief for the Disabled Veteran is approximately \$2,800. This represents \$64,000,000 in assessments. The amount of taxes exempted by this program continues to increase annually.

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. Currently there are 521 taxpayers receiving this relief. The median relief for the Elderly and Disabled is \$1,000 which equates to approximately \$49,000,000 in assessments.

Both personal property taxes for machinery and tools and vehicles increased by 4.0% over the prior year while equipment increased by 5.0% from the prior year forecast. The increase in business equipment is due to increased assessments. The median growth rate over the past five years is around 3.0%. For vehicles, the Emergency Volunteer Responders' relief is granted to approximately 209 individuals. The volunteer responders receive a tax credit for one vehicle and the maximum amount of the credit is \$400 per year. The median value of the vehicle receiving the credit is \$11,375 and the median amount of relief is \$201. The Disabled Veterans relief is granted to approximately 217 individuals and the vehicle tax is a total exemption with no maximum tax limit.

Other Local Taxes

Revenue from other local taxes are projected to decrease 3.0% in FY21. Revenue from business license taxes is projected to decrease 7.0% from the FY20 budget. This decline is largely due to the number of business which have closed starting in 2019.

Revenue from Fees and Charges

Revenue from fees and charges accounts for 6% of total general fund revenues. Included as part of this revenue category are permits, privilege fees, and regulatory licenses; fines and forfeitures; revenue from the use of money and property; charges for services; miscellaneous revenue and recovered costs. Revenue from fees and charges is projected to decrease by 4.0% in FY21.

State Revenue

State revenue represents approximately 10% of general fund revenue and consists of non-categorical aid, shared expenses, and categorical aid. State revenue is flat when compared to the prior year forecast.

REVENUE ANALYSIS

Capital Projects Fund Revenue

The capital projects fund accounts for the revenues and expenditures of resources used to acquire and construct major capital facilities and equipment. Each year, the County adopts a capital improvement plan (CIP) to identify the major capital projects over a 10-year planning horizon. Projects identified in the first year of the CIP are considered for funding in the capital projects fund budget which is adopted by the Board of Supervisors as part of the budget process. The Capital Projects Fund budget for FY 21 is \$15.4 million. The major projects are for Hardy Elementary School and Public Safety equipment. Projects will be funded from bond proceeds (92.0%), proffers (3.9%), general fund/fund balance (2.1%) and grants and donations (2.0%).

Public Utility Fund Revenue

The public utility fund accounts for the provision of water and sewer services to county residents. All activities necessary to provide such services are accounted for in the utility fund. The public utility fund is budgeted at \$9.5 million in FY21. Revenue is derived from a variety of charges for services including water and sewage connection fees, disconnect/reconnect fees, sewage treatment fees, sale of water, property rental, and other miscellaneous fees, as well as a transfer from the general fund. The fund is not self-sustaining and will rely on a transfer of \$3.7 million from the general fund. The trend for this General Fund contribution is declining reflecting a positive indicator for future sustainability.

Stormwater Management Fund

The stormwater management fund accounts for the revenues and expenditures of stormwater infrastructure services provided to county residents. The stormwater management fund was established in FY14 to address state and federal mandates. The fund is budgeted at \$1.4 million in FY21. Revenues are derived from stormwater utility fees (92.0%) and permit and inspection fees (8%). A \$4.50 per month fee billed annually on the real estate tax bill based on equivalent residential units (ERU) is charged to each property owner in the County. This fee has remained flat from the previous year.

School Funds

The school operating fund accounts for the activities of the Isle of Wight County School System. The appropriation by the County consolidates the funding for the school operating, textbook, and cafeteria funds. Revenues are derived from local, state, federal, and other sources. The combined school budgets for FY21 is approved at \$67.2 million, which is 3.0% higher than the previous year. State, Federal, and other funding are projected to increase 5.2% in FY21, while local funding support for the school system has remained flat.



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General Fund



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Isle of Wight County
FY 2020-21 Adopted Operating Budget

General Fund Revenues

	FY 2018-19	FY 2019-20	FY 2020-21	%
	Actual	Amended	Adopted	Change
REAL PROPERTY TAXES				
Real Estate - Current	\$ 36,547,012	39,140,000	39,300,000	0.41%
Real Estate - Delinquent	1,010,389	900,000	950,000	5.56%
Public Service Property	1,425,249	1,417,000	1,521,000	7.34%
Personal Property- Current	8,622,412	8,800,000	9,081,000	3.19%
Personal Property- Delinquent	195,252	150,000	190,000	26.67%
Mobile Home Tax - Current	156,930	154,000	145,000	-5.84%
Mob. Home Tax -- Delinquent	6,723	5,000	5,000	0.00%
Boat/Airplane Tax - Current	105,752	95,000	100,000	5.26%
Boat/Airplane Tax - Delinquent	185	1,000	555	-44.50%
Machinery & Tools -Current	4,478,917	4,862,000	5,075,000	4.38%
Machinery & Tools -Delinquent	1,868,611	20,000	-	-100.00%
Equipment-Current	1,648,576	1,780,000	1,867,000	4.89%
Equipment-Delinquent	21,015	-	-	0.00%
Penalty	394,434	420,000	425,000	1.19%
Interest	169,915	190,000	190,000	0.00%
Total Real Property Taxes	\$ 56,651,372	57,934,000	58,849,555	1.58%
OTHER LOCAL TAXES				
Local Sales & Use	\$ 2,733,047	2,600,000	2,525,000	-2.88%
Consumer Utility Tax	958,690	1,000,000	1,007,000	0.70%
Consumption Tax	124,765	135,000	131,000	-2.96%
Business License Tax	810,219	895,000	832,000	-7.04%
Motor Vehicles License Current	1,105,863	1,100,000	1,109,000	0.82%
Motor Vehicle Licenses-Delinqu	36,135	25,000	30,000	20.00%
Penalty - Taxes	6,891	7,000	7,000	0.00%
Interest - Taxes	2,237	4,000	2,000	-50.00%
Recordation & Prbate Tax-State	146,081	150,000	100,000	-33.33%
Taxes on Record/Wills-Local	455,211	500,000	550,000	10.00%
Lodging Tax	61,808	64,000	64,000	0.00%
Meals Tax	494,132	553,000	464,775	-15.95%
Communications Sales & Use Tax	704,075	707,000	683,000	-3.39%
Bank Stock Tax	11,045	9,000	11,000	22.22%
Total Other Local Taxes	\$ 7,650,199	7,749,000	7,515,775	-3.01%
PERMITS, FEES & LICENSES				
Animal License	\$ 40,014	45,000	40,000	-11.11%
Land Use Application Fee	250	-	-	0.00%
Land Transfer Fees	1,291	1,000	1,000	0.00%
Inspections Technology Fee	15,130	15,000	15,000	0.00%
Zoning Use & Subdiv Ord Fee	72,020	70,000	75,000	7.14%
Building Permits & Fees	383,482	375,000	390,000	4.00%
Solid Waste Franchise Fee	30,869	25,000	30,000	20.00%
Misc. Permits & Fees	20	-	-	0.00%
Concealed Weapon Permit Fee	26,401	25,000	25,000	0.00%
Permit Surcharge	(2)	-	-	0.00%
Total Permits, Fees & Licenses	\$ 569,475	556,000	576,000	3.60%

Isle of Wight County
FY 2020-21 Adopted Operating Budget

General Fund Revenues

	FY 2018-19	FY 2019-20	FY 2020-21	%
	Actual	Amended	Adopted	Change
FINES & FORFEITURES				
Court Fines and Forfeitures	117,194	145,000	130,000	-10.34%
Interest - Court Fine & Forft	4,620	5,000	5,000	0.00%
County Code Violations	13,678	15,000	18,000	20.00%
Total Fines & Forfeitures	\$ 135,492	165,000	153,000	-7.27%
REVENUE FROM USE				
Interest Revenue	\$ 488,928	350,000	425,000	21.43%
Property Rental	192,112	180,000	185,000	2.78%
Gain/Loss on Investments(PACE)	316,304	-	-	0.00%
Total Revenue From Use	\$ 997,344	530,000	610,000	0.00%
CHARGES FOR SERVICES				
Set Off Collection Fees	109,941	80,000	90,000	12.50%
Finance Administration Fee	1,105	1,000	1,000	0.00%
Court Security Fee	62,538	65,000	65,000	0.00%
Sheriff's Fee	2,205	2,000	2,000	0.00%
Sheriff Extradition Revenue	5,872	5,000	7,000	40.00%
Law Library Fees	9,008	7,000	9,000	28.57%
Building Const Court Fees	15,955	17,000	19,000	11.76%
Courthouse Construction Fees	24,087	27,000	27,000	0.00%
Reimb for Court Appointed Atty	2,453	2,000	2,000	0.00%
Commonwealth Attorney's Fees	3,351	2,400	3,000	25.00%
Criminal Check & Incident Rpt	1,185	1,000	1,000	0.00%
Fingerprinting	640	1,000	1,000	0.00%
Animal Adoption Fees	30,447	30,000	30,000	0.00%
Impound Fees	2,399	1,000	2,000	100.00%
Quarantine Fees	270	-	-	0.00%
Kennel Fees	740	-	-	0.00%
Miscellaneous Charges for Srvc	698	-	-	0.00%
EMS Revenue Recovery	1,037,381	900,000	1,020,000	13.33%
EMS Records Request Fee	1,854	-	-	0.00%
Fall Youth Soccer	1,836	-	-	0.00%
P&R Facility Rentals	11,882	-	-	0.00%
Camps	68,973	-	-	0.00%
Treasurer Admin Fees	204,751	210,000	205,000	-2.38%
DMV Hold Administration Fee	41,773	48,000	40,000	-16.67%
Tourism Special Events	-	1,000	1,000	0.00%
Tourism	4,875	8,000	8,000	0.00%
Special Events Fee	-	-	2,500	0.00%
Athletics	55,389	91,867	101,750	10.76%
Camps	(95)	59,378	103,000	73.46%
Instructor Classes	16,611	27,340	25,865	-5.40%
Recreation	37,495	42,520	38,720	-8.94%
Senior Adult Programming	10,876	18,210	23,950	31.52%
Tournaments	(23)	-	-	0.00%
Tyler's Beach Docking Fees	1,300	-	-	0.00%
Windsor Center Fees	-	16,185	7,100	-56.13%
Total Charges for Services	\$ 1,767,772	1,663,900	1,835,885	10.34%

Isle of Wight County
FY 2020-21 Adopted Operating Budget

General Fund Revenues

	FY 2018-19	FY 2019-20	FY 2020-21	%
	Actual	Amended	Adopted	Change
RECOVERED COST				
Borrow Pit Contribution	\$ 63,724	60,000	60,000	0.00%
DSS Indirect Cost Allocation	112,074	366,459	112,074	-69.42%
Insurance Reimbursements	13,705	49,343	25,000	-49.33%
Sale of Recyclables	55,305	30,000	45,000	50.00%
Smithfield Debt Service	553,569	51,453	51,453	0.00%
PU Indirect Cost	155,239	166,858	162,340	-2.71%
SW Indirect Cost	65,629	59,829	63,578	6.27%
Smfd Tourism Recovered Cost	256,172	273,722	273,543	-0.07%
Recovered Costs	3,500	-	-	0.00%
Total Recovered Cost	\$ 1,278,917	1,057,664	792,988	-25.02%
MISCELLANEOUS				
Gifts and Donations	1,289	500	500	0.00%
Animal Control Donations	2,573	-	-	0.00%
Sale Of Photocopies/Maps	60	-	-	0.00%
Miscellaneous	6,850	10,000	10,000	0.00%
Surplus Proceeds	11,458	10,000	10,000	0.00%
P-Card Rebate	24,893	25,000	30,000	20.00%
E-payables Rebate	7,766	10,500	11,000	4.76%
Farmer's Market Fees	30,054	-	-	0.00%
Vintage Market	38,355	-	-	0.00%
Market Fees	768	24,500	29,050	18.57%
Market Fees	-	46,150	40,050	-13.22%
Market Sponsors	-	7,500	8,000	6.67%
Farmer's Market Sponsors	9,090	-	-	0.00%
Build America Subsidy 2010C	211,626	202,206	-	-100.00%
2011 QSCB Federal Tax Credit	317,750	337,500	337,500	0.00%
Total Miscellaneous	\$ 662,532	673,856	476,100	-29.35%
NON-CATEGORICAL AID				
Auto Rental Tax	\$ 49,005	40,000	49,000	22.50%
Rolling Stock Tax	41,934	40,000	42,000	5.00%
Mobile Home Titling Tax	43,537	40,000	45,000	12.50%
Grantor's Tax	125,627	130,000	135,000	3.85%
State PPTR	5,115,890	5,115,890	5,115,890	0.00%
Total Non-categorical Aid	\$ 5,375,993	5,365,890	5,386,890	0.39%
CATEGORICAL AID				
Comwlth Attorney Shared Exp	\$ 387,671	401,673	406,027	1.08%
Sheriff Shared Expenses	1,113,687	1,327,745	1,316,875	-0.82%
Commissioner Shared Expenses	143,358	148,928	151,608	1.80%
Treasurer Shared Expenses	120,311	127,013	131,319	3.39%
Registrar/Electorl Brd Shrd Ex	42,436	42,000	42,000	0.00%
Clerk of Circuit Court Shrd Ex	274,881	277,688	281,167	1.25%
Technology Trust Funds	27,572	10,446	28,224	170.19%
Total Categorical Aid	\$ 2,109,916	2,335,493	2,357,220	0.93%

Isle of Wight County
FY 2020-21 Adopted Operating Budget

General Fund Revenues

	FY 2018-19	FY 2019-20	FY 2020-21	%
	Actual	Amended	Adopted	Change
REVENUE FROM THE COMMONWEALTH				
Salty Southern Route	\$ 19,971	27,500	5,500	-80.00%
Fire Prevention Program	-	84,000	84,000	0.00%
Four for Life	-	40,000	40,000	0.00%
Hurricane Florence	2,605	-	-	0.00%
Total Revenue from the Commonwealth	\$ 22,576	151,500	129,500	-14.52%
REVENUE FROM THE FEDERAL GOVERNMENT				
Homeland Security Grant	\$ 4,887	-	-	0.00%
Local Gov't Challenge Grant	4,500	9,000	-	-100.00%
Federal Grant Revenue	11,259	-	-	0.00%
Total Federal Revenue	\$ 20,646	9,000	-	-100.00%
OTHER FINANCING SOURCES				
Lease Proceeds	\$ 678,149	680,000	650,000	-4.41%
Fund Balance	-	2,780,934	220,000	-92.09%
Total Other Financing Sources	\$ 678,149	3,460,934	870,000	-74.86%
TOTAL GENERAL FUND REVENUES	\$ 77,920,383	81,652,237	79,552,913	-2.57%

Isle of Wight County
FY 2020-21 Adopted Operating Budget
General Fund
Expenditure Summary

		FY 2018-19	FY 2019-20	FY 2020-21	%
		Actual	Amended	Adopted	Change
GENERAL ADMINISTRATION					
Board of Supervisors	\$	336,681	371,441	315,870	-14.96%
County Administration		457,939	474,320	471,830	-0.52%
County Attorney		415,309	762,711	588,000	-22.91%
Human Resources		279,665	332,659	331,482	-0.35%
Voter Registration		282,136	297,655	317,713	6.74%
Total General Administration	\$	1,771,730	2,238,786	2,024,895	-9.55%
FINANCIAL ADMINISTRATION					
Commissioner of the Revenue	\$	672,559	695,098	690,959	-0.60%
Assessment		292,959	113,100	196,900	74.09%
Treasurer		737,571	862,643	801,263	-7.12%
Budget & Finance		580,455	770,741	762,929	-1.01%
Purchasing		96,413	98,437	99,482	1.06%
Total Financial Administration	\$	2,379,957	2,540,019	2,551,533	0.45%
JUDICIAL					
Circuit Court Judges	\$	74,898	77,733	77,687	-0.06%
General District Court		10,977	14,561	17,381	19.37%
Fifth District Community Corrections Program		22,432	22,432	17,879	-20.30%
Juvenile and Domestic Relations Court		5,701	9,487	11,627	22.56%
Juvenile Accountability Program		3,286	6,575	6,575	0.00%
Court Services Unit		216,734	210,600	220,600	4.75%
Clerk of the Circuit Court		543,977	554,244	585,283	5.60%
Commonwealth's Attorney		784,994	814,124	816,801	0.33%
Total Judicial	\$	1,662,999	1,709,756	1,753,833	2.58%
PUBLIC SAFETY					
Sheriff - Administration & Public Safety Officers	\$	4,693,717	4,893,711	4,914,688	0.43%
Sheriff - Animal Shelter		551,538	587,064	596,478	1.60%
Fire and Rescue Response		4,057,376	4,257,479	4,497,577	5.64%
Fire & Rescue - Emergency Mgt & Billing		595,469	475,991	508,513	6.83%
Western Tidewater Regional Jail		948,013	1,074,415	1,293,333	20.38%
Inspections		487,040	542,555	512,099	-5.61%
Total Public Safety	\$	11,333,153	11,831,215	12,322,688	4.15%
PUBLIC WORKS					
Public Works - Administration	\$	279,634	301,154	299,376	-0.59%
Public Works - Transportation		247,880	286,412	276,561	-3.44%
Public Works - Refuse Collection & Disposal		2,524,784	2,656,231	2,637,225	-0.72%
Public Works - Building Maintenance		1,299,627	1,402,480	1,441,592	2.79%
Public Works - Capital Programs and Inspections		75,385	80,878	81,563	0.85%
Total Public Works	\$	4,427,310	4,727,155	4,736,317	0.19%

Isle of Wight County
FY 2020-21 Adopted Operating Budget
General Fund
Expenditure Summary

	FY 2018-19	FY 2019-20	FY 2020-21	%
	Actual	Amended	Adopted	Change
HEALTH & WELFARE				
Western Tidewater Health District	\$ 522,464	530,000	569,588	7.47%
Western Tidewater Community Service Board	181,913	184,771	217,774	17.86%
Total Health & Welfare	\$ 704,377	714,771	787,362	10.16%
EDUCATION				
Local Support	\$ 25,786,987	27,463,714	27,220,840	-0.88%
School Capital Maintenance	505,429	492,873	250,000	-49.28%
Total Education	\$ 26,292,416	27,956,587	27,470,840	-1.74%
PARKS, RECREATION, GROUNDS & CULTURAL				
Parks and Recreation - Administration	\$ 240,052	254,048	254,242	0.08%
Parks and Recreation - Parks, Gateways, and Grounds	829,788	1,041,897	902,109	-13.42%
Parks and Recreation - Programs	595,179	756,332	747,146	-1.21%
Blackwater Regional Library - Local Support	814,317	843,648	870,637	3.20%
Total Parks, Recreation, Grounds & Cultural	\$ 2,479,336	2,895,925	2,774,134	-4.21%
COMMUNITY DEVELOPMENT				
Planning and Zoning	\$ 941,115	1,077,501	975,650	-9.45%
Economic Development	411,216	2,342,559	659,210	-71.86%
Tourism	517,220	567,645	554,799	-2.26%
Markets	79,606	78,350	75,450	-3.70%
Communications	60,098	86,072	75,400	-12.40%
Virginia Cooperative Extension - Local Support	27,577	67,934	71,226	4.85%
Total Community Development	\$ 2,036,832	4,220,061	2,411,735	-42.85%
OTHER PUBLIC SERVICES				
Local and Regional Organizations	\$ 1,458,807	1,499,310	1,496,260	-0.20%
Total Other Public Services	\$ 1,458,807	1,499,310	1,496,260	-0.20%
DEBT SERVICE				
Debt Service	\$ 11,886,721	11,991,388	11,782,129	-1.75%
Total Debt Service	\$ 11,886,721	11,991,388	11,782,129	-1.75%
NON-DEPARTMENTAL				
Non-Departmental Expenses	\$ 2,429,187	3,306,156	3,438,379	4.00%
Transfer to Other Funds	7,689,327	6,021,309	6,002,808	-0.31%
Total Non-departmental	\$ 10,118,514	9,327,465	9,441,187	1.22%
Total General Fund Expenditures	\$ 76,552,152	81,652,437	79,552,913	-2.57%



GENERAL ADMINISTRATION

Board of Supervisors

Description

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

FY 20 Accomplishments

- Adopted policies to address changes related to impacts of COVID-19.
- Held a strategic planning retreat to review central permitting functions and discuss and prioritize major projects.
- Adopted numerous policy amendments promoting organizational efficiency and service development including personnel policies.
- Approved a legislative agenda and actively lobbied to advance County priorities and address inequities in state law between counties and cities/towns.
- Adopted changes to the Board of Supervisors By-Laws and Rules of Procedure to promote good governance.

FY 21 Objectives

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

Performance Measures/Statistics	FY 19 Actual	FY 20 Actual	FY 21 Estimate
Average Days to Post Board Actions to Website	1 day	1 day	1 day
Percent of Board Meeting Minutes prepared in accordance with State Code	100%	100%	100%

Isle of Wight County
Adopted FY 2020-21 Operating Budget
General Fund
Departmental Resource Detail

BOARD OF SUPERVISORS

		FY 2018-19	FY 2019-20	FY 2020-21	%
		Actual	Amended	Adopted	Change
Salaries and Wages	\$	30,293	30,678	30,678	0.00%
BOS Salaries		61,812	61,812	61,812	0.00%
Other Compensation		300	200	-	-100.00%
Fica & Medicare Benefits		6,577	7,076	7,076	0.00%
VRS - Retirement Benefits		2,968	3,028	3,194	5.48%
Hospital/Medical Plans		24,005	24,360	23,868	-2.02%
Group Life Insurance		394	402	412	2.49%
Deferred Comp		-	-	300	100.00%
Professional Services		158,604	151,456	115,000	-24.07%
Software License/Maintenance		-	33,529	15,550	-53.62%
Advertising Services		24,994	30,000	28,000	-6.67%
Postage		-	-	100	100.00%
Telephone (Voice And Fax)		602	600	605	0.83%
Travel & Training		7,423	7,500	7,500	0.00%
Tolls & Parking		-	250	-	-100.00%
Operating Expenses		7,487	10,550	10,550	0.00%
Dues & Association Memberships		11,222	10,000	11,225	12.25%
Total Operating Expenditures	\$	336,681	371,441	315,870	-14.96%

PERSONNEL SUMMARY

	FY 2018-19	FY 2019-20	FY 2020-21
	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	0.5	0.5	0.5
Number of Full-Time Positions	5.5	5.5	5.5

County Administration

Description

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

FY 20 Accomplishments

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

FY 21 Objectives

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

Performance Measures/Statistics	FY 19 Actual	FY 20 Actual	FY 21 Estimate
Balanced Budget Prepared and Presented to Board	Yes	Yes	Yes
Financial Policies Meeting or Exceeding Target Levels	100%	100%	100%
Legislative Agenda Prepared and Submitted to State and Congressional Representatives	Yes	Yes	Yes

Isle of Wight County
Adopted FY 2020-21 Operating Budget
General Fund
Departmental Resource Detail

COUNTY ADMINISTRATOR

		FY 2018-19	FY 2019-20	FY 2020-21	%
		Actual	Amended	Adopted	Change
Salaries and Wages	\$	330,783	337,177	337,177	0.00%
Part-Time Salaries		-	5,000	-	-100.00%
Fica & Medicare Benefits		21,923	25,795	25,795	0.00%
VRS - Retirement Benefits		33,882	34,559	36,576	5.84%
Hospital/Medical Plans		39,566	40,160	39,355	-2.00%
Group Life Insurance		4,331	4,418	4,519	2.29%
Deferred Comp		9,638	9,727	9,905	1.83%
Postage		118	140	140	0.00%
Telephone (Voice and Fax)		1,152	1,213	1,213	0.00%
Travel & Training		5,540	5,000	5,000	0.00%
Tolls & Parking		20	110	-	-100.00%
Dues & Assoc Memberships		3,404	3,000	3,650	21.67%
Office Supplies		1,114	1,613	2,000	23.99%
Copier Costs		6,468	6,408	6,500	1.44%
Total Operating Expenditures	\$	457,939	474,320	471,830	-0.52%

PERSONNEL SUMMARY

	FY 2018-19	FY 2019-20	FY 2020-21
	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.

FY 20 Accomplishments

- Updated the Isle of Wight County Code in compliance with revisions to the Code of Virginia.
- Continued to provide legal services to the Department of Social Services.
- Provided advice and recommendations regarding the County's legislative agenda.
- Continued to successfully represent or manage outside legal counsel in litigations matters.
- Streamlined Code Enforcement and docketing of County Liens.
- Worked with various County Departments to revise the County Code and regulations to better serve and protect County citizens.

FY 21 Objectives

- To respond to requests for legal services by the Board of Supervisors and the various departments of the County in a timely manner while continuing to enhance public and employee access to government documentation.
- To continue to be an inviting and comfortable area of the County's complex with an open-door policy.
- To continue to monitor and build the office's electronic filing system for a more efficient streamlined outcome, enhancing access to government documentation for the public and employees.

Performance Measures/Statistics	FY 20 Actual	FY 21 Estimate
Workload by Department:		
Board of Supervisors	30%	-
Board of Supervisors/County Administrator	-	35%
Planning & Zoning/PC/Inspections/Codes	15%	15%
Public Utilities/Works	16%	15%
Social Services	11%	10%
County Administrator	5%	-
Parks & Recreation	4%	5%
County Attorney's Office	3%	5%
Sheriff	3%	-
Commissioner of Revenue	2%	3%
Economic Development/EDA	2%	4%
Human Resources	2%	-
Miscellaneous	7%	8%

Isle of Wight County
Adopted FY 2020-21 Operating Budget
General Fund
Departmental Resource Detail

COUNTY ATTORNEY

		FY 2018-19	FY 2019-20	FY 2020-21	%
		Actual	Amended	Adopted	Change
Salaries and Wages	\$	137,295	183,043	183,044	0.00%
Fica & Medicare Benefits		10,008	14,003	14,003	0.00%
VRS - Retirement Benefits		13,770	19,113	20,262	6.01%
Hospital/Medical Plans		27,937	35,793	35,077	-2.00%
Group Life Insurance		1,760	2,398	2,453	2.29%
Deferred Comp		665	840	840	0.00%
Professional Services		100,211	425,000	275,000	-35.29%
Contracted Services		91,823	50,000	25,000	-50.00%
Postage		184	500	300	-40.00%
Telephone (Voice and Fax)		644	536	536	0.00%
Travel & Training		143	4,000	4,000	0.00%
Dues & Association Memberships		1,145	2,000	2,000	0.00%
Office Supplies		972	1,500	1,500	0.00%
Copier Costs		3,577	3,985	3,985	0.00%
Books/Subscriptions		25,175	20,000	20,000	0.00%
Total Operating Expenditures	\$	415,309	762,711	588,000	-22.91%

PERSONNEL SUMMARY

	FY 2018-19	FY 2019-20	FY 2020-21
	Actual	Amended	Adopted
County Attorney	1.0	1.0	1.0
Legal Assistant	1.0	1.0	1.0
Number of Full-Time Positions	2.0	2.0	2.0

Human Resources

Description

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

FY 20 Accomplishments

- Implemented enhanced recruitment-related communications with candidates for employment.
- Completed all reporting requirements for the Commonwealth of Virginia V3 Certification Program (Virginia Values Veterans).
- Coordinated Workforce Active Threat training for county staff, performed site visits of all worksites to gather security enhancement feedback, and participated in review of all worksites' security enhancement planning.
- Selected new Employee Assistance Program (EAP) provider offering consistency in benefit provided for all full-time and part-time employees and fire and rescue volunteers.
- Trained groups of county leadership staff through completion of the Isle Lead Supervisory Certificate Program held on an on-going basis.
- Led the recruitment and selection process for key County vacancies.
- Administered the Employee Performance Management Process.
- Maintained competitive and cost effective employee benefits plans, as well as monitored health care reform mandates and trends.
- Led recognition activities for National Public Service Recognition Week, including the Service Awards recognition and partnering with the Employee Safety and Wellness Council in planning activities.
- Managed the County's Employee Giving Campaign for 2020 for United Way of South Hampton Roads.
- Received the United Way of South Hampton Roads Bronze Trailblazer Award in 2019 for the fifth consecutive year for increasing the County's Employee Giving Campaign.
- Led a Toy Drive for the sixth consecutive year for children served by the Isle of Wight Department of Social Services.

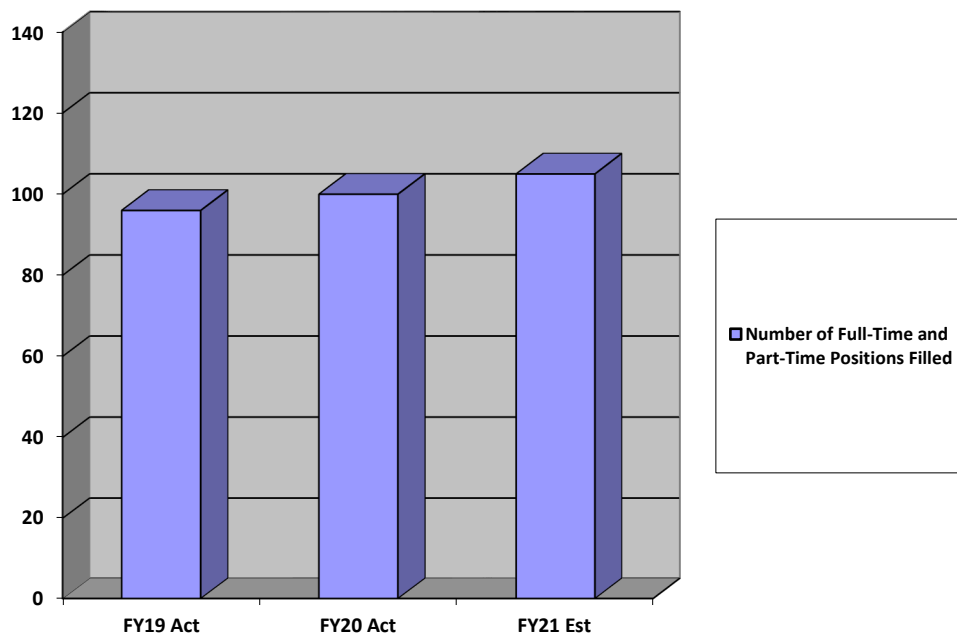
FY 21 Objectives

- To complete all reporting requirements for the Commonwealth of Virginia V3 Certification Program (Virginia Values Veterans). **(SP2 – Economic well-being and quality of life)**
- To develop the skills and knowledge of the County's Leadership Staff through the on-going offering of the *Isle Lead Supervisor Certificate Program*, consisting of a multi-faceted curriculum of diverse supervisory concepts required of all supervisory-level personnel, leadership development and refresher supervisory training. **(SP3 - Managing Growth and Change)**
- To provide training and development opportunities for our employees responsive to County needs. **(SP1 - Effective Governance and Community Partnerships)**
- To continue to ensure adherence to salary administration rules of the employee compensation and classification system, to ensure compensation is competitive within the market and to attract and retain talent. **(SP1 - Effective Governance and Community Partnerships)**

Human Resources

Performance Measures/Statistics	FY 19 Actual	FY 20 Actual	FY 21 Estimate
Personnel Policy Amendments Completed	8	16	5
Number of Full-Time and Part-Time Positions Filled	96	100	105
Training Sessions (non-safety) provided for County staff	45	16	20

Trends



Isle of Wight County
Adopted FY 2020-21 Operating Budget
General Fund
Departmental Resource Detail

HUMAN RESOURCES

		FY 2018-19	FY 2019-20	FY 2020-21	%
		Actual	Amended	Adopted	Change
Salaries and Wages	\$	163,366	166,633	166,635	0.00%
Part-Time Salaries		-	25,183	25,183	0.00%
Fica & Medicare Benefits		11,800	14,674	14,675	0.01%
VRS - Retirement Benefits		16,124	16,447	17,347	5.47%
Hospital/Medical Plans		28,352	28,726	28,146	-2.02%
Group Life Insurance		2,140	2,183	2,233	2.29%
Deferred Comp		840	840	840	0.00%
Tuition Reimbursement		-	5,000	5,000	0.00%
Professional Services		26,310	32,000	32,000	0.00%
Advertising Services		2,361	2,500	2,500	0.00%
Postage		186	350	350	0.00%
Telephone (Voice and Fax)		323	373	373	0.00%
Emp Service Awards & Recogniti		10,724	12,550	12,000	-4.38%
Travel & Training		1,119	6,100	6,400	4.92%
Operating Expenses		13,608	15,300	15,000	-1.96%
Dues & Association Membership		503	800	800	0.00%
Office Supplies		1,909	3,000	2,000	-33.33%
Total Operating Expenditures	\$	279,665	332,659	331,482	-0.35%

PERSONNEL SUMMARY

	FY 2018-19	FY 2019-20	FY 2020-21
	Actual	Amended	Adopted
Director of Human Resources	1.0	1.0	1.0
Human Resources Coord.	1.0	1.0	1.0
Number of Full-Time Positions	2.0	2.0	2.0

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.

FY 20 Accomplishments

- Assisted citizens of Isle of Wight with the voter registration process – in person, online, and by mail.
- Set up the Central Absentee Precinct 45 days before each of the 4 elections held in Isle of Wight from March through November 2020 with 3 elections overlapping in March, May & June.
- Planned and assisted in the remodeling of the VR building to accommodate the 45 days of “NO EXCUSE” absentee for the November Presidential election.
- 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.
- Finished Scanning the 28,000 alpha cards into the VERIS statewide system.
- Recruited and trained Officers of Election on Election Day procedures, Voting Equipment operations, and problem solving when dealing with various voter issues.
- Assisted all prospective and incumbent candidates with the qualification process for the Smithfield Town Election held in May, and the Windsor Town Election held in November. A Republican Primary was held in June as well.
- Executed all the necessary requirements to temporarily move and combine the Cypress Creek Precinct (Good Shepherd Catholic Church) to the Smithfield Precinct (Smithfield Center) in less than 2 weeks before the June 23, 2020 Republican Primary.

FY 21 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 2021 General Election starting in January 2021.
- Participate in the redistricting process with an effort to minimize the number of splits with the three senate districts in the county.
- Implement the final redistricting plan into VERIS and send new voter cards to all affected voters in the county.

Performance Measures/Statistics	FY 19 Actual	FY 20 Estimate	FY 21 Estimate
Number of Registered Voters	28,500	29,500	30,000
Percent of Election Results Certified within 3 Days	100%	100%	100%

Isle of Wight County
Adopted FY 2020-21 Operating Budget
General Fund
Departmental Resource Detail

REGISTRAR

		FY 2018-19	FY 2019-20	FY 2020-21	%
		Actual	Amended	Adopted	Change
Salaries And Wages	\$	101,202	103,226	103,227	0.00%
Part-Time Salaries		30,241	41,059	51,059	24.36%
Compensation		32,160	38,000	38,000	0.00%
Fica & Medicare Benefits		9,562	11,038	11,803	6.93%
VRS - Retirement Benefits		9,786	9,982	10,540	5.59%
Hospital/Medical Plans		30,985	31,600	30,974	-1.98%
Group Life Insurance		1,326	1,353	1,384	2.29%
Deferred Comp		420	420	420	0.00%
Repairs & Maintenance		9,204	6,431	9,000	39.95%
Advertising Services		684	550	1,000	81.82%
Utilities		3,130	4,130	4,130	0.00%
Postage		4,561	5,000	7,000	40.00%
Telephone (Voice and Fax)		424	464	464	0.00%
Lease/Rental of Equipment		-	-	1,600	100.00%
Lease/Rental of Buildings		1,200	1,400	1,400	0.00%
Travel & Training		5,053	5,000	6,500	30.00%
Operating Expenses		21,269	30,000	30,000	0.00%
Dues & Association Memberships		320	500	500	0.00%
Office Supplies		737	2,790	4,000	43.37%
Copier Costs		2,772	2,712	2,712	0.00%
Equipment/Machinery		17,100	2,000	2,000	0.00%
Total Operating Expenditures	\$	282,136	297,655	317,713	6.74%

PERSONNEL SUMMARY

	FY 2018-19	FY 2019-20	FY 2020-21
	Actual	Amended	Adopted
Registrar	1.0	1.0	1.0
Deputy Registrar	1.0	1.0	1.0
Number of Full-Time Positions	2.0	2.0	2.0



Financial Administration

Commissioner of the Revenue

Description

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

FY 20 Accomplishments

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

FY 21 Objectives

- To continue to provide courteous and efficient service to the citizens of Isle of Wight County.
- To develop online services to include Business License renewals.
- To develop new office procedures to assist taxpayers during COVID19 pandemic.

	2018	2019	2020
Performance Measures/Statistics	Actual	Actual	Estimate
Personal Property Assessments	65,299	64,203	64,845
Machinery & Tools/Business Personal Property Assessments	1,432	1,458	1,470
Mobile Home Assessments	1,584	1,522	1,530
Tax Relief Applications	759	821	875
Business Licenses	1,666	1,643	1,650
Meals and Lodging Taxes	52	64	75
State Income Tax Returns	1,441	1,509	1,500
Estimated Income Tax Returns	289	265	270
Bank Franchise Tax Returns	2	2	2
Public Service Corporations Assessed	48	47	48

Isle of Wight County
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COMMISSIONER OF REVENUE

		FY 2018-19	FY 2019-20	FY 2020-21	%
		Actual	Amended	Adopted	Change
Salaries and Wages	\$	435,836	448,722	450,608	0.42%
Overtime		686	-	-	0.00%
Part-Time Salaries		15,730	13,665	13,665	0.00%
Fica & Medicare Benefits		33,185	35,373	35,517	0.41%
VRS - Retirement Benefits		43,457	44,768	47,611	6.35%
Hospital/Medical Plans		101,297	105,199	94,547	-10.13%
Group Life Insurance		5,710	5,879	6,039	2.72%
Deferred Comp		3,745	3,780	3,360	-11.11%
Maintenance Service Contracts		4,789	5,200	5,500	5.77%
Postage		4,522	5,400	5,400	0.00%
Telephone (Voice and Fax)		774	895	895	0.00%
Travel & Training		3,281	5,400	5,400	0.00%
Dues & Association Memberships		760	900	900	0.00%
Office Supplies		4,296	5,800	5,800	0.00%
Copier Costs		3,616	3,517	3,517	0.00%
Books/Subscriptions		10,875	10,600	12,200	15.09%
Total Operating Expenditures	\$	672,559	695,098	690,959	-0.60%

PERSONNEL SUMMARY

	FY 2018-19	FY 2019-20	FY 2020-21
	Actual	Amended	Adopted
Commissioner of the Revenue	1.0	1.0	1.0
Chief Deputy COR	1.0	1.0	1.0
Deputy Clerk I - IV	7.0	8.0	8.0
Paralegal	1.0	0.0	0.0
Number of Full-Time Positions	10.0	10.0	10.0

Assessment

Description

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

FY 20 Accomplishments

- Assisted the Board of Equalization during the appeal process by providing administrative support and assessment analysis for each appeal.

FY 21 Objectives

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

Performance Measures/Statistics	2018 Actual	2019 Actual	2020 Estimate
Land Parcels	20,545	20,773	20,900
Real Estate Transfers	1,706	1,759	1,800
Reassessments New Construction	243	368	390

Isle of Wight County
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REAL ESTATE ASSESSMENT

		FY 2018-19	FY 2019-20	FY 2020-21	%
		Actual	Amended	Adopted	Change
Compensation	\$	500	5,000	-	-100.00%
Professional Services		290,934	102,000	105,000	2.94%
Advertising Services		124	3,000	-	-100.00%
Postage		1,043	300	300	0.00%
Travel & Training		62	2,400	1,200	-50.00%
Office Supplies		296	400	400	0.00%
Revaluation Reserve		-	-	90,000	100.00%
Total Operating Expenditures	\$	292,959	113,100	196,900	74.09%

Treasurer

Description

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

FY 20 Accomplishments

- Maintained current three-year combined real estate and personal property collection rates of 99%.
- Provided strong financial management and fiscal accountability for all funds.
- Provided excellent customer service to citizens as well as internal customers.
- Completed the process of doing mass Wage Garnishments thru Virginia Employment Commission.

FY 21 Objectives

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

Performance Measures/Statistics	FY 19 Actual	FY 20 Estimate	FY 21 Estimate
Collections Rate	99.0%	99.0%	99.0%

Isle of Wight County
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TREASURER

		FY 2018-19	FY 2019-20	FY 2020-21	%
		Actual	Amended	Adopted	Change
Salaries and Wages	\$	399,825	416,724	416,725	0.00%
Overtime		680	-	1,500	100.00%
Part-Time Salaries		34,059	40,049	40,049	0.00%
Fica & Medicare Benefits		32,089	34,944	35,058	0.33%
VRS - Retirement Benefits		39,606	41,177	43,563	5.79%
Hospital/Medical Plans		73,201	75,265	72,129	-4.17%
Group Life Insurance		5,256	5,460	5,585	2.29%
Deferred Comp		3,150	3,360	2,940	-12.50%
Bank Fees		362	61,000	1,000	-98.36%
Repairs & Maintenance		-	250	-	-100.00%
Maintenance Service Contracts		5,416	7,500	5,800	-22.67%
Advertising Services		1,846	3,290	3,290	0.00%
DMV Stop Program Fees		41,795	48,000	48,000	0.00%
Postage		75,402	85,700	85,700	0.00%
Telephone (Voice and Fax)		1,448	1,599	1,599	0.00%
Lease/Rental of Equipment		-	1,680	1,680	0.00%
Travel & Training		2,289	5,000	5,000	0.00%
Operating Expenses		94	500	500	0.00%
Due & Association Membership		809	2,000	2,000	0.00%
Office Supplies		14,331	22,500	22,500	0.00%
Copier Costs		3,205	3,145	3,145	0.00%
Items for Resale		2,708	3,500	3,500	0.00%
Total Operating Expenditures		737,571	862,643	801,263	-7.12%

PERSONNEL SUMMARY

	FY 2018-19	FY 2019-20	FY 2020-21
	Actual	Amended	Adopted
Treasurer	1.0	1.0	1.0
Chief Deputy Treasurer	1.0	1.0	1.0
Deputy Clerk I-III	7.0	7.0	7.0
Number of Full-Time Positions	9.0	9.0	9.0

Budget and Finance

Description

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

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

1. Compliance
2. Accuracy
3. Transparency
4. Objectivity
5. Integrity
6. Responsive
7. Professional
8. Courteous
9. Commitment

How we will 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 their needs.

FY 20 Accomplishments

- Internal audit process has been initiated.
- Saved Tax Dollars by changing vendors for actuarial review.
- Saved Tax Dollars by performing CAFR functions in-house, eliminating contracted services.
- Saved Tax Dollars by identifying cost savings for travel and tolls.
- Created multiple electronic processes to streamline efforts and reduce paper routing processes as well as duplicative manual entries across all departments.
- Updated the County Travel Policy for consistency and to comply with IRS requirements.
- Updated General Fund Balance Policy to be more easily interpreted by the general public.
- Created a Departmental Mission, Vision and Values statement.
- Attained an Unmodified Opinion for the County's financial audit for Fiscal Year 2018-2019.
- Received the Government Finance Officers Association Distinguished Budget Presentation Award for Fiscal Years 2019-20.
- The FY 2019 CAFR was submitted on time to the Auditor of Public Accounts (APA).

FY 21 Objectives

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

Performance Measures/Statistics	FY 19 Actual	FY 20 Estimate	FY 21 Estimate
Bill/Invoice Payment 98% within 30 days of receipt	98%	98%	98%
Issued W-2s/1099s by prescribed compliance issuance dates	Yes	Yes	Yes
Unmodified Audit Opinion	Yes	Yes	Yes
GFOA Certificate of Financial Achievement Award	Yes	Yes	Yes
GFOA Certificate of Distinguished Budget Award	Yes	Yes	Yes

Isle of Wight County
Adopted FY 2020-21 Operating Budget
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Departmental Resource Detail

BUDGET & FINANCE

		FY 2018-19	FY 2019-20	FY 2020-21	%
		Actual	Amended	Adopted	Change
Salaries and Wages	\$	385,932	502,651	505,063	0.48%
Overtime		1,092	55	-	-100.00%
Part-Time Salaries		2,267	-	-	0.00%
Fica & Medicare Benefits		27,479	38,458	38,638	0.47%
VRS - Retirement Benefits		37,454	51,188	54,488	6.45%
Hospital/Medical Plans		80,596	106,518	102,753	-3.53%
Group Life Insurance		4,905	6,586	6,743	2.38%
Deferred Comp		2,730	3,360	3,360	0.00%
Professional Services		16,780	32,330	23,184	-28.29%
Contracted Services		503	-	-	0.00%
Postage		3,443	4,000	4,000	0.00%
Telephone (Voice and Fax)		725	746	746	0.00%
Travel & Training		10,166	15,725	15,025	-4.45%
Tolls & Parking		-	120	-	-100.00%
Dues & Association Memberships		450	825	750	-9.09%
Office Supplies		2,392	5,000	5,000	0.00%
Copier Costs		2,693	2,679	2,679	0.00%
Computer Software <\$5k		570	-	-	0.00%
Books/Subscriptions		278	500	500	0.00%
Total Operating Expenditures	\$	580,455	770,741	762,929	-1.01%

PERSONNEL SUMMARY

	FY 2018-19	FY 2019-20	FY 2020-21
	Actual	Amended	Adopted
Director of Finance	1.0	1.0	1.0
Comptroller	1.0	1.0	1.0
Financial Analyst	0.0	1.0	1.0
Senior Accountant	2.0	2.0	2.0
Payroll Technician	1.0	1.0	1.0
Accounts Payable Technician	1.0	1.0	1.0
Fiscal Technician	1.0	1.0	1.0
Number of Full-Time Positions	7.0	8.0	8.0

Purchasing

Description

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

FY 20 Accomplishments

- Managed the purchasing card system to insure every cardholder, and all supervisors are thoroughly trained.
- Enforced Pcard policy when breaches were found, retraining, disciplining cardholders found violation.
- Continued posting formal Invitations for Bids (IFB) and Requests for Proposals in electronic form to increase competition, improve access, accuracy, and to reduce paper files.
- Updated the Procurement Manual and presented General Assembly-based changes to the Board of Supervisors to allow Purchasing Policy updates.
- Created and advised various County departments in creating contracts.
- Continued to roll out Munis requisitions to departments.
- Worked on RFP to rehabilitate Tyler's Beach Marina.
- Worked with IT on RFP for new web design.
- Handled IFB for Rt# 10 Waterline Extension.
- Helped with IFB for Turner Drive Turn Lane Improvements.
- Issued RFP for County Fair Entertainment Booking Services.
- Issued RFP for County Fair Marketing Services.
- Worked with others on Lawnes Point waterline extension issues.
- Attended one VAGP Conferences.
- Focused on using more cooperative contracts solicited by other jurisdictions to save money and reduce administrative costs/efforts. This results in fewer formal solicitations, faster turnaround and better pricing.
- Worked with County Attorney to improve contract language and add protections. Advised County Attorney on several aspects of the VPPA.
- Increased involvement in new solicitations which were technical and complex.
- Began issuing PO's and Change Orders in Munis, replacing administrative support staff.
- Made a number of field audits relating to Pcard effectiveness and proper use.

FY 21 Objectives

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

Performance Measures/Statistics	FY 19 Actual	FY 20 Actual	FY 21 Estimate
Number of Solicitations (RFPs/IFBs/Other)	16	11	10
Annual Rebates Earned (P-Cards & E-payables)	\$32,600	\$39,400	\$34,000
Annual Spend:			
P-Cards	\$1,550,394	\$1,576,000	\$1,632,000
Purchase Orders	\$5,335,833	\$9,737,900	\$7,500,000
E-payables	\$1,057,400	1,052,300	\$500,000

Recent Trends

The number of formal Solicitations are lower:

- The wide use of more cooperative contracts. (National trend endorsed by US Conference of Mayors, etc.)
- Major capital expenditures in 2020 Rt. 10 Waterline; Turner Drive Turn Lane; Lawnes Point Waterline.
- The requirement for newspaper legal ads for Competitive Negotiation was eliminated in favor of posting on the internet.
- More 'long-term' contracts & agreements with renewals (Taking advantage of spreading out solicitations and receiving economies and stability.)

The number of rebates are decreasing:

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

Substantial Savings:

- We are watching major changes in prices based upon new tariffs and reductions of supply.
- We are primarily using cooperative contracts led by national, state and local jurisdictions at much lower prices with less costs.
- Many factors are resulting in fewer formal solicitations except for construction and professional services.
- We are making faster payments to vendors through electronic payments, thereby reducing costs and avoiding expenses tied to cutting checks and mailing.

Sourcing:

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

Networking:

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

Isle of Wight County
Adopted FY 2020-21 Operating Budget
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Departmental Resource Detail

PURCHASING

		FY 2018-19	FY 2019-20	FY 2020-21	%
		Actual	Amended	Adopted	Change
Salaries And Wages	\$	78,412	79,980	79,981	0.00%
Fica & Medicare Benefits		6,198	6,119	6,119	0.00%
VRS - Retirement Benefits		8,304	8,470	8,990	6.14%
Group Life Insurance		1,027	1,048	1,072	2.29%
Deferred Comp		420	420	420	0.00%
Telephone (Voice And Fax)		639	17	-	-100.00%
Travel & Training		619	2,000	2,500	25.00%
Dues & Association Memberships		260	250	250	0.00%
Office Supplies		114	133	150	12.78%
Computer Hardware <\$5k		420	-	-	0.00%
Total Operating Expenditures	\$	96,413	98,437	99,482	1.06%

PERSONNEL SUMMARY

	FY 2018-19	FY 2019-20	FY 2020-21
	Actual	Amended	Adopted
Procurement Agent	1.0	1.0	1.0
Number of Full-Time Positions	1.0	1.0	1.0



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Judicial

Circuit Court – Judges

Description

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

Isle of Wight County provides additional local support for this State function.

2020 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.

Isle of Wight County
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CIRCUIT COURT

		FY 2018-19	FY 2019-20	FY 2020-21	%
		Actual	Amended	Adopted	Change
Salaries And Wages	\$	45,718	46,632	46,633	0.00%
Compensation		4,350	4,400	4,400	0.00%
Fica & Medicare Benefits		3,171	3,568	3,568	0.00%
VRS - Retirement Benefits		4,512	4,603	4,855	5.47%
Hospital/Medical Plans		15,474	15,800	15,487	-1.98%
Group Life Insurance		599	611	625	2.29%
Deferred Comp		420	420	420	0.00%
Telephone (Voice and Fax)		258	299	299	0.00%
Travel & Training		-	500	500	0.00%
Dues & Association Memberships		27	500	500	0.00%
Office Supplies		369	400	400	0.00%
Total Operating Expenditures	\$	74,898	77,733	77,687	-0.06%

PERSONNEL SUMMARY

	FY 2018-19	FY 2019-20	FY 2020-21
	Actual	Amended	Adopted
Judicial Asst.	1.0	1.0	1.0
Number of Full-Time Positions	1.0	1.0	1.0

General District Court

Description

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

FY 21 Objectives

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

GENERAL DISTRICT COURT

		FY 2018-19 Actual	FY 2019-20 Amended	FY 2020-21 Adopted	% Change
Other Compensation	\$	-	-	2,820	100.00%
Court Appt Public Defender		6,556	7,500	7,500	0.00%
Telephone		1,273	1,361	1,361	-1.87%
Operating Expenses		316	2,000	2,000	-30.70%
Dues & Association Membership		-	100	100	100.00%
Office Supplies		9	750	750	100.00%
Copier Costs		2,823	2,850	2,850	3.15%
Books/Subscriptions		-	-	-	0.00%
Total Operating Expenditures	\$	10,977	14,561	17,381	19.37%

Western Tidewater Community Corrections Program

Description

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

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

FY 21 Objectives

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

WESTERN TIDEWATER COMMUNITY CORRECTIONS

		FY 2020-21 Actual	FY 2019-20 Amended	FY 2020-21 Adopted	% Change
Telephone	\$	312	312	312	0.00%
Contributions		22,120	22,120	17,567	-20.58%
Total Operating Expenditures	\$	22,432	22,432	17,879	-20.30%

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.

2020 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.

2021 Objectives

- With continued funding, we plan to serve at least the same number of new referrals in FY 2021. 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)**

Isle of Wight County
Adopted FY 2020-21 Operating Budget
General Fund
Departmental Resource Detail

JUVENILE ACCOUNTABILITY PROGRAM

		FY 2018-19	FY 2019-20	FY 2020-21	%
		Actual	Amended	Adopted	Change
Professional Services	\$	3,150	5,000	5,000	0.00%
Telephone (Voice And Fax)		65	75	75	0.00%
Drug Testing Supplies		-	1,000	1,000	0.00%
Drug Lab Test		71	500	500	0.00%
Total Operating Expenditures	\$	3,286	6,575	6,575	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 by-pass for authorization of abortions by minors. The Juvenile and Domestic Relations District Court Clerk's Office is the administrative arm of the court. The Clerk of Court is the court's chief administrative officer and is accountable to the presiding judges for all office functions, including personnel matters, finance, court housekeeping, maintenance of court records and information systems, assisting with outside liaison, preparation of budgets, and conducting research and planning in relation to court operations. **Isle of Wight County provides additional local funding support for this State function.**

FY 21 Objectives

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

JUVENILE & DOMESTIC REL COURT

		FY 2018-19 Actual	FY 2019-20 Amended	FY 2020-21 Adopted	% Change
Other Compensation	\$	-	-	2,140	100.00%
Repairs & Maintenance		-	240	240	0.00%
Court Appointed Public Defender		-	500	500	0.00%
Postage		-	540	540	0.00%
Telephone (Voice and Fax)		1,090	1,157	1,157	0.00%
Travel & Training		-	2,000	2,000	0.00%
Dues & Association Membership		235	450	450	0.00%
Office Supplies		1,829	2,000	2,000	0.00%
Copier Costs		2,547	2,600	2,600	0.00%
Total Operating Expenditures	\$	5,701	9,487	11,627	22.56%

Fifth District Court Services Unit

Description

The Fifth District Court Services Unit serves the counties of Isle of Wight and Southampton and the cities of Suffolk and Franklin. The Court Services Unit has offices in the cities of Franklin and Suffolk and Isle of Wight County. The Court Services Unit has 17 employees consisting of a director, two supervisors, 10 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 in both juvenile delinquency and domestic relations matters, preparing pre and post-disposition reports for the court, supervising probation, direct care, and parole cases, as well as other duties assigned by the Virginia Department of Juvenile Justice or by the two Juvenile and Domestic Relations District Court judges.

FY 20 Accomplishments

- Diverted 29% 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.
- Established an Effective Practices in Community Supervision Sustainability Plan.
- Implemented the Standardized Disposition Matrix.
- Passed State Certification, certified until 2020.

FY 21 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.
- Develop a 3 to 6 months post-dispositional program with Chesapeake Juvenile Services.

FIFTH DISTRICT COURT SERVICES

		FY 2018-19 Actual	FY 2019-20 Amended	FY 2020-21 Adopted	% Change
Professional Services	\$	216,189	210,000	220,000	4.76%
Telephone (Voice And Fax)		545	600	600	0.00%
Total Operating Expenditures	\$	216,734	210,600	220,600	4.75%

Performance Measures/Statistics

FY 2020

- 17 placements at the Chesapeake Juvenile Services detention center with the length of stay totaling 603 days.
- 25 youth were on probation supervision and 6 youth were on parole supervision.
- 38 youth received diversion services.
- 118 delinquent and 353 domestic complaints were made to intake

FY 2021 (reflects July 1st to present)

- 9 placements at the Chesapeake Juvenile Services detention center with the length of stay totaling 137 days.
- 16 youth were on probation supervision and 2 youth were on parole supervision.
- 19 youth received diversion services.
- 43 delinquent and 198 domestic complaints were made to intake.

Clerk of the Circuit Court

Description

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

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

FY 20 Accomplishments

- Continual technology improvements for access to County records. All County records, from the 1600's to present, are now online for viewing pursuant to the Code of Virginia. Secure Remote Access is provided pursuant to Virginia Code, making records accessible, by subscription, such as deeds, wills, marriage licenses, financing statements, and miscellaneous orders, but without a fee if viewed in the Record Room.
- Logan Systems (our land records vendor) provided a significant upgrade to the system, including a new receipting system. The receipting system allows us to scan the documents at the time of recordation: deeds, will, plats, judgments, fictitious names, etc., and presents the names and images immediately online and in-house (highlighted in red) to indicate they are recorded but not yet verified. This benefits the title searchers tremendously in that they can search for documents almost immediately after we have receipted/recorded the document.
- E-Recording of land records began mid-January 2017 which benefits banks, in particular, for recording Certificates of Satisfaction because it eliminates mailing in the documents. E-Recording involves the customer electronically sending their documents which can then be viewed online. Receipts can be received almost immediately which improves the efficiency from the clerk's office to the customer. We electronically record on a daily basis with all types of documents such as bargain and sale deeds, deeds of trust, agreements, etc.
- ClerkePass provides service to title examiners, attorneys, as well as the general public. A request for a copy or a certified copy of a document, such as a marriage license, deed, will, orders, etc. can be made electronically. The ClerkePass link is provided on our Home Page for citizens and saves time and is convenient particularly for out-of-state requests.
- Continual applications to the Library of Virginia for grants for the purpose of restoring and preserving our old books.

FY 21 Objectives

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

Performance Measures/Statistics	2019 Actual	2020 Estimate
Wills/Estates Initiated	213	225
Judgments/Administrative Liens/Notices	1505	1700
Deeds Recorded	5709	5900
Financing Statements	52	50
Fictitious Names	163	0
Marriage Licenses	188	200
Passport Applications	640	680
Civil Actions Commenced	465	485
Concealed Handgun Permits	912	950
Criminal Actions Commenced	558	575

Trends

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

Effective January 1, 2020 there was an increase in two additional Criminal Court days per month and Civil motion dockets are every Friday in addition to Tuesdays and Thursdays as needed. Also effective January 1, 2020 Fictitious names are no longer filed with the Clerk of Court's office.

Isle of Wight County
Adopted FY 2020-21 Operating Budget
General Fund
Departmental Resource Detail

CLERK OF THE CIRCUIT COURT

		FY 2018-19	FY 2019-20	FY 2020-21	%
		Actual	Amended	Adopted	Change
Salaries and Wages	\$	346,570	354,348	361,577	2.04%
Overtime		440	-	-	0.00%
Fica & Medicare Benefits		25,061	27,108	27,661	2.04%
VRS - Retirement Benefits		33,725	34,488	36,440	5.66%
Hospital/Medical Plans		67,829	69,059	85,641	24.01%
Group Life Insurance		4,539	4,642	4,663	0.45%
Deferred Comp		2,520	2,520	2,800	11.11%
Legal Services-Jurors		-	8,222	8,722	6.08%
Professional Services		2,584	-	-	0.00%
TTF Professional Services		5,268	16,978	27,900	64.33%
Repairs & Maintenance		-	650	650	0.00%
Maintenance Service Contracts		38,497	18,000	10,000	-44.44%
Postage		4,520	4,520	4,520	0.00%
Telephone (Voice and Fax)		1,284	1,410	1,410	0.00%
Travel & Training		680	1,000	1,000	0.00%
Dues & Association Membership		420	600	600	0.00%
Office Supplies		6,081	6,800	7,800	14.71%
Copier Costs		3,959	3,899	3,899	0.00%
Total Operating Expenditures	\$	543,977	554,244	585,283	5.60%

PERSONNEL SUMMARY

	FY 2018-19	FY 2019-20	FY 2020-21
	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	0.0	0.0	1.0
Deputy Clerk IV	3.0	3.0	3.0
Chief Deputy Clerk	1.0	1.0	1.0
Number of Full-Time Positions	6.0	6.0	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.

FY 20 Accomplishments

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

FY 21 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	2018 Actual	2019 Actual	2020 Estimate
Misdemeanor Charges Prosecuted	1205	1022	900
Felony Charges Prosecuted	1232	674	700
Number of Infraction Charges Prosecuted	0	0	5
Number of Other Charges Prosecuted	85	63	30

Isle of Wight County
Adopted FY 2020-21 Operating Budget
General Fund
Departmental Resource Detail

COMMONWEALTH ATTORNEY

		FY 2018-19	FY 2019-20	FY 2020-21	%
		Actual	Amended	Adopted	Change
Salaries and Wages	\$	539,128	549,911	549,913	0.00%
Part-Time Salaries		8,059	11,370	11,370	0.00%
Fica & Medicare Benefits		39,837	42,938	42,939	0.00%
VRS - Retirement Benefits		53,226	54,291	57,431	5.78%
Hospital/Medical Plans		100,375	104,852	105,581	0.70%
Group Life Insurance		7,062	7,204	7,369	2.29%
Deferred Comp		2,520	2,520	2,520	0.00%
Professional Services		-	250	-	-100.00%
Maintenance Service Contracts		4,697	7,635	7,635	0.00%
Telephone (Voice and Fax)		3,341	4,420	3,500	-20.81%
Travel & Training		4,391	6,499	6,750	3.86%
Tolls & Parking		48	240	-	-100.00%
Dues & Association Membership		5,294	6,700	5,250	-21.64%
Office Supplies		7,288	4,250	4,250	0.00%
Copier Costs		4,293	4,293	4,293	0.00%
Equipment/Machinery		5,435	6,751	8,000	18.50%
Total Operating Expenditures	\$	784,994	814,124	816,801	0.33%

PERSONNEL SUMMARY

	FY 2018-19	FY 2019-20	FY 2020-21
	Actual	Amended	Adopted
Commonwealth Attorney	1.0	1.0	1.0
Asst Commonwealth Attorney	2.0	2.0	2.0
Office Administrator	1.0	1.0	1.0
Administrative Assistant	3.0	3.0	3.0
Deputy Commonwealth Attorney	1.0	1.0	1.0
Number of Full-Time Positions	8.0	8.0	8.0



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Public Safety

Sheriff

Description

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

FY 20 Accomplishments

- Sheriff James R. Clarke, Jr. was voted into office during November 5, 2019 election.
- Promoted 5 Corporal positions to ensure 24-hour supervisor coverage.
- Received a DMV Highway Safety Grant DUI Enforcement in the amount of \$25,485 as well as the Jag Byrne Grant (\$1,900).
- Use Nextdoor social media platform which allows Law Enforcement to send alerts and messages to multiple neighborhoods.
- Continued usage of social media websites for various alerts and Sheriff's activities.
- Maintained presence by patrol deputies in all schools exclusive of SROs full time presence.
- Generator was installed at Sheriff's Office ensuring continuity of operations during critical incidents and adverse weather events.

FY 21 Objectives

- Actively recruit and hire individuals with moral courage to treat citizens fairly and impartially.
- Continue to buildout SRO positions.
- Accreditation-continue on-going meeting compliance and documents for scheduled re-accreditation February 2022.
- Develop processes to ensure continuity of operations during critical incidents.
- Monitor and evaluate the increase in population, residences, businesses and roadways.

Performance Measures/Statistics	2018	2019	%Change
Calls for Service	52,987	54,375	2.62%
Average Response Time	12:31	12:27	-0.53%
Traffic Stops	4,924	6,860	39.32%
Traffic Summons	2,027	3,861	90.48%
Traffic Crashes	906	848	-6.40%
Warrants Served	1,387	1,235	-10.96%
Civil Process Served	10,505	9,795	-6.76%
School Checks	750	721	-3.87%
Gun Permits Processed	898	853	-5.01%
Incident Reports	2,745	2,567	-6.48%
Crimes Against Property	367	365	-0.54%
Crimes Against Persons	206	204	-0.97%
Crimes Against Society	475	408	-14.11%

Isle of Wight County
Adopted FY 2020-21 Operating Budget
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Departmental Resource Detail

SHERIFF

		FY 2018-19	FY 2019-20	FY 2020-21	%
		Actual	Amended	Adopted	Change
Salaries and Wages	\$	2,623,938	2,734,043	2,730,871	-0.12%
Overtime		226,931	145,339	225,000	54.81%
Part-Time Salaries		101,216	131,602	131,602	0.00%
Fica & Medicare Benefits		213,336	230,340	236,192	2.54%
VRS - Retirement Benefits		252,908	264,538	279,032	5.48%
Hospital/Medical Plans		617,761	633,416	630,452	-0.47%
Group Life Insurance		34,180	35,816	36,552	2.05%
Deferred Comp		18,118	19,320	19,320	0.00%
Uniforms		4,252	5,000	4,000	-20.00%
Professional Services		4,786	5,300	8,700	64.15%
Repairs & Maintenance		2,073	6,148	6,148	0.00%
Maintenance Service Contracts		36,380	33,080	33,821	2.24%
Advertising Services		1,124	2,500	2,500	0.00%
Utilities		40,244	45,000	45,000	0.00%
Postage		1,352	2,000	2,000	0.00%
Telephone (Voice and Fax)		27,502	29,673	29,970	1.00%
RMS Licenses		25,385	27,200	28,285	3.99%
Travel & Training		30,832	38,000	38,000	0.00%
Tolls & Parking		265	200	-	-100.00%
Travel - Prisoner Extradition		4,974	-	-	0.00%
Special Investigate Task Force		5,093	4,000	2,000	-50.00%
Operating Expenses		43,916	56,615	52,200	-7.80%
Auxillary Sheriff Expenses		-	2,000	-	-100.00%
Dues & Association Memberships		4,179	4,700	7,185	52.87%
Office Supplies		14,858	13,000	13,000	0.00%
Equipment-Small<\$5k		10,728	16,664	18,630	11.80%
Copier Costs		6,177	6,058	6,058	0.00%
Computer Software		550	500	500	0.00%
Computer Hardware<\$5k		20,494	3,000	3,000	0.00%
Fleet		261,113	270,174	265,000	-1.92%
Uniforms		59,052	68,728	59,670	-13.18%
Capital Outlay		-	59,757	-	-100.00%
Total Operating Expenditures	\$	4,693,717	4,893,711	4,914,688	0.43%

PERSONNEL SUMMARY

	FY 2018-19	FY 2019-20	FY 2020-21
	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	3.0	3.0	4.0
Sargeant S O	7.0	7.0	6.0
Corporal	0.0	0.0	5.0
Deputy Sheriff	37.0	38.0	33.0
Office Manager S O	1.0	1.0	1.0
Administrative Asst.	3.0	3.0	3.0
Number of Full-Time Positions	54.0	55.0	55.0

Sheriff - Animal Services

Description

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

FY 20 Accomplishments

- Continued to partner with other animal care agencies to conduct a number of adoption events at the Isle of Wight Animal Care Facility, the farmers market, PetSmart and other local areas.
- Hosted a Rabies, Licensing and Microchip clinic with the help of Banfield Pet Hospital.
- Received 1,295 animals in the facility.
- Facilitated the adoption of 382 animals.
- Facilitated the transfer of 425 animals.
 - Expanded additional partnerships with other animal care facilities.
- Responded to 1,596 calls for service.
- Maintained a consistent euthanasia rate for dogs.
- Reduced euthanasia of cats by 50% by:
 - Improving sanitization, vaccination and placement procedures within the facility.
 - Extending socialization of feral/trapped community cats.
 - Partnering with other organizations for discounted Trap, Neuter, Vaccinate and Release packages.
- Shelter personnel celebrated the dedication of the shelter's volunteers with an annual holiday celebration held at Smithfield Fire Department.
- Were able to reunite 136 animals with their families.

FY 21 Objectives

- To continue to develop working partnerships with rescue organizations, enhancing the number of organizations utilized.
- To sponsor and promote two low-cost rabies clinics at the facility.
- To continue to charge reasonable fees for adoptions, reclaims and kennel fees helping to off-set the budget funding.
- Build a relationship and educate local hunt clubs on our services and alternatives to releasing unwanted dogs.
- Build a relationship and educate housing communities on the benefits of spay/neuter, vaccinating, and TNR their pets/community cats.
- Offer microchips services to promote faster reclaim rates.
- Decrease number of yearly intakes by:
 - Providing the community with alternative options of rehoming.
 - Connecting those in need to resources for spay/neutering or supplies.
 - Offering onsite assistance resulting in the ability to keep or provide an alternative transfer in ownership.
- Increase reclaim rates by:
 - Becoming more active on neighborhood networking sites.
 - Providing microchip services.

Performance Measures/Statistics	2018 Actual	2019 Actual	Percent Change
Calls for Service	1,545	1,596	+ 3%
Number of Animals Entering Animal Services Facility	1,254	1,295	+3%
Number of Stray Animals Picked Up	644	653	+1%
Number of Animals Adopted	454	382	-6%

Isle of Wight County
Adopted FY 2020-21 Operating Budget
General Fund
Departmental Resource Detail

ANIMAL SERVICES

		FY 2018-19	FY 2019-20	FY 2020-21	%
		Actual	Amended	Adopted	Change
Salaries and Wages	\$	177,411	256,619	252,053	-1.78%
Overtime		38,435	20,909	20,909	0.00%
Part-Time Salaries		24,852	20,100	20,100	0.00%
Fica & Medicare Benefits		17,566	21,231	22,420	5.60%
VRS - Retirement Benefits		17,659	26,038	27,611	6.04%
Hospital/Medical Plans		65,304	83,193	101,128	21.56%
Group Life Insurance		2,487	3,362	3,378	0.48%
Deferred Comp		1,225	2,100	2,100	0.00%
Repairs & Maintenance		1,998	2,380	2,380	0.00%
Advertising Services		877	1,100	1,100	0.00%
Veterinarian Services		57,748	55,000	55,000	0.00%
Utilities		20,871	22,000	22,000	0.00%
Postage		16	140	140	0.00%
Telephone (Voice and Fax)		1,340	1,411	1,418	0.50%
Travel & Training		882	3,000	3,000	0.00%
Operating Expenses		31,225	29,800	31,800	6.71%
Dues & Association Memberships		-	120	120	0.00%
Office Supplies		1,239	2,000	2,000	0.00%
Equipment-Small<\$5k		6,713	9,740	1,000	-89.73%
Copier Costs		2,018	2,125	2,125	0.00%
Fleet		21,433	21,696	21,696	0.00%
Uniforms		402	3,000	3,000	0.00%
Vehicles		59,837	-	-	0.00%
Capital Outlay		-	-	-	0.00%
Total Operating Expenditures	\$	551,538	587,064	596,478	1.60%

PERSONNEL SUMMARY

	FY 2018-19	FY 2019-20	FY 2020-21
	Actual	Amended	Adopted
Animal Control Officer	3.0	4.0	4.0
Chief Animal Control Officer	1.0	1.0	1.0
Kennel Assistant	1.0	2.0	2.0
Number of Full-Time Positions	5.0	7.0	7.0

Fire & Rescue – Response

Description

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

FY 20 Accomplishments

- Utilized Social Media and County website to provide information during emergencies.
- Updated and revised numerous departmental standard operating guidelines.
- Improved Fire and Rescue data analysis capability and reporting.
- Transitioned field EMS report writing hardware to new iPads.

FY 21 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**)

Performance Measures/Statistics	FY 19 Actual	FY 20 Estimate	FY 21 Estimate
EMS Calls for Service	4,756	4,700	4,700
Number of Fire Incidents	773	1,000	1,100
Rural Response within 14 min (80% Target)	74.6%	80.0%	80.0%
Suburban Response within 10 min (80% Target)	71.3%	83.0%	83.0%

Isle of Wight County
Adopted FY 2020-21 Operating Budget
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FIRE & RESCUE RESPONSE

		FY 2018-19	FY 2019-20	FY 2020-21	%
		Actual	Amended	Adopted	Change
Salaries And Wages	\$	874,804	1,073,288	1,195,706	11.41%
Overtime		89,960	85,847	126,180	46.98%
Holiday Pay		34,827	58,875	66,675	13.25%
Part-Time Salaries		1,150,044	984,290	874,290	-11.18%
Differential Pay		40,916	7,000	7,000	0.00%
Fica & Medicare Benefits		162,565	169,352	178,377	5.33%
VRS - Retirement Benefits		89,395	105,934	124,473	17.50%
Medical/Dental Plans		218,793	281,401	323,468	14.95%
Group Life Insurance		11,865	14,061	16,023	13.95%
Deferred Comp		6,020	7,560	8,820	16.67%
Uniforms		12,762	16,981	14,500	-14.61%
Professional Services		11,469	8,000	8,000	0.00%
EMS Service Contracts		3,103	20,000	20,000	0.00%
Maintenance Service Contracts		14,736	16,000	23,035	43.97%
Utilities		631	800	800	0.00%
Utilities-Volunteer Depts		115,030	115,000	117,000	1.74%
Telephone (Voice And Fax)		37,401	15,264	15,264	0.00%
Volunteer Dept-Insurance		127,428	200,000	211,313	5.66%
Travel & Training		10,129	11,820	11,820	0.00%
Four-4-Life EMS Support		-	40,000	40,000	0.00%
Fire Programs Fund Expense		-	84,000	84,000	0.00%
Contribution Carrollton VFR		174,432	193,800	169,600	-12.49%
Contribution-Carrsville VFR		107,500	113,838	118,600	4.18%
Contribution RushmereVF		62,250	58,700	63,100	7.50%
Contribution Smithfield VF		231,981	162,850	228,000	40.01%
Contribution Windsor VF		114,389	102,500	127,500	24.39%
Contribution IOWVR		192,750	197,000	210,000	6.60%
Contribution Windsor VR		59,000	53,500	53,500	0.00%
Contribution State Forrestry		10,093	10,093	10,093	0.00%
Dues & Association Memberships		5,728	6,000	5,865	-2.25%
Office Supplies		42	425	425	0.00%
Medical Supplies		39,842	20,000	20,850	4.25%
Medical Services		5,863	8,800	8,800	0.00%
Fleet		5,598	4,500	4,500	0.00%
Uniforms		1,030	-	-	0.00%
PPE & Safety		35,000	10,000	10,000	0.00%
Total Operating Expenditures	\$	4,057,376	4,257,479	4,497,577	0.00%

PERSONNEL SUMMARY

	FY 2018-19	FY 2019-20	FY 2020-21
	Actual	Amended	Adopted
Firefighter/Medic II	12.0	12.0	15.0
Firefighter/Medic I	0.0	0.0	3.0
Fire & EMS LT	4.0	4.0	4.0
Fire & EMS Captain	2.0	2.0	2.0
Number of Full-Time Positions	18.0	18.0	24.0

Emergency Services – Emergency Management and Billing

Description

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

FY20 Accomplishments

- Processed EMS claims within the established 30-45-day benchmark goal.
- County fire reporting was consolidated into a single fire report to improve accuracy and facilitate system-wide data analysis.
- Exceeded projected revenue for FY20.
- Established tracking mechanisms for suspected COVID-19 positive or suspected positive patients.
- Participated in various state and regional meetings and training exercises to prepare the County in the event of a hurricane, active shooter, or nuclear disaster.
- Provided coordination assistance for several events in FY20, including the County Fair, preparation for possible hurricane impacts, COVID-19 and protest events.

FY 21 Objectives

- Continue to promote the safety of all citizens of Isle of Wight County through emergency preparedness and response **(SP1: Effective governance and community partnerships.)**
- Continue to work with the Emergency Communications Center (ECC) to enhance EMD in the county. **(SP1: Effective governance and community partnerships; SP4: Funding for the Future)**
- Work to educate citizens, and nursing and medical facilities in our community of when private transport or medical transport companies should be utilized. **(SP1: Effective governance and community partnerships.)**
- Work with surrounding jurisdictions and the State through Mutual Aid Agreements to ensure resources are available during times of need. **(SP1: Effective governance and community partnerships)**
- Implement a software based insurance verification process. **(SP4: Funding for the Future)**
- Pursue available grant funding for equipment and training needed to respond to the everyday demand for services. **(SP4: Funding for the Future).**
- Implement EMS billing collection process for non-resident EMS transports. **(SP4: Funding for the Future).**

Performance Measures/Statistics	FY 19 Actual	FY 20 Estimate	FY 21 Estimate
Percent Compliance with Federal NIMS Requirements	81%	80%	85%
Number of Patients Billed for EMS Services	3,039	2,860*	2,500*

*COVID-19 has resulted in significantly fewer transports due to patient refusals; we anticipate this trend to carry into FY21.

Isle of Wight County
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EMERGENCY SERVICES

		FY 2018-19	FY 2019-20	FY 2020-21	%
		Actual	Amended	Adopted	Change
Salaries and Wages	\$	307,031	312,756	324,175	3.65%
Overtime		374	500	500	0.00%
Fica & Medicare Benefits		22,331	23,965	24,838	3.64%
VRS - Retirement Benefits		30,304	30,918	33,747	9.15%
Hospital/Medical Plans		57,301	53,259	67,676	27.07%
Group Life Insurance		4,022	4,104	4,344	5.85%
Deferred Comp		1,692	1,680	3,260	94.05%
Uniforms		776	825	825	0.00%
Maintenance Service Contracts		18,014	21,365	22,300	4.38%
Advertising Services		255	250	250	0.00%
Postage		2,588	3,680	3,680	0.00%
Telephone (Voice and Fax)		3,955	3,854	3,854	0.00%
Travel & Training		3,566	4,080	4,285	5.02%
Dues & Association Membership		429	474	498	5.06%
Office Supplies		3,194	3,631	3,631	0.00%
Equipment-Small<\$5k		13,427	2,500	2,500	0.00%
Copier Costs		3,929	3,950	3,950	0.00%
Computer Software <\$5k		180	200	200	0.00%
Fleet		2,101	4,000	4,000	0.00%
Equipment/Machinery		120,000	-	-	0.00%
Total Operating Expenditures	\$	595,469	475,991	508,513	6.83%

PERSONNEL SUMMARY

	FY 2018-19	FY 2019-20	FY 2020-21
	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	1.0	1.0	1.0
Office Administrator	1.0	1.0	1.0
Number of Full-Time Positions	5.0	5.0	5.0

Western Tidewater Regional Jail

Description

This cost center provides for the pro rata costs of Isle of Wight County's confinement of prisoners at the Western Tidewater Regional Jail. The Western Tidewater Regional Jail Authority was created as a political subdivision of the Commonwealth of Virginia jointly by the cities of Suffolk and Franklin and Isle of Wight County. Funding for the WTRJ is provided by the State Compensation Board, the Federal government, and member jurisdictions. The contributions provided by member jurisdictions is based on the percentage of inmates from each locality and is currently comprised of 66% Suffolk, 19% Isle of Wight County, and 15% Franklin.

WESTERN TIDEWATER REGIONAL JAIL

	FY 2018-19	FY 2019-20	FY 2020-21	%
	Actual	Amended	Adopted	Change
Professional Services	\$ 948,013	1,074,415	1,293,333	0.00%
Total Operating Expenditures	\$ 948,013	1,074,415	1,293,333	0.00%

Inspections

Description

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

FY 20 Accomplishments

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

FY 21 Objectives

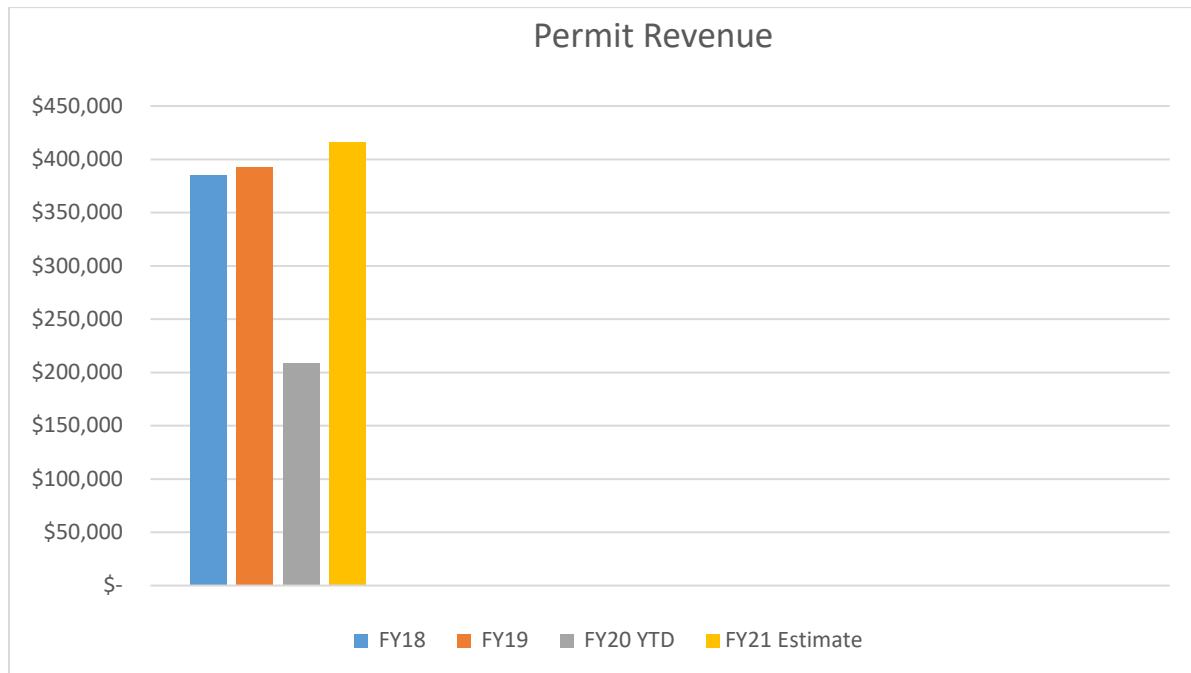
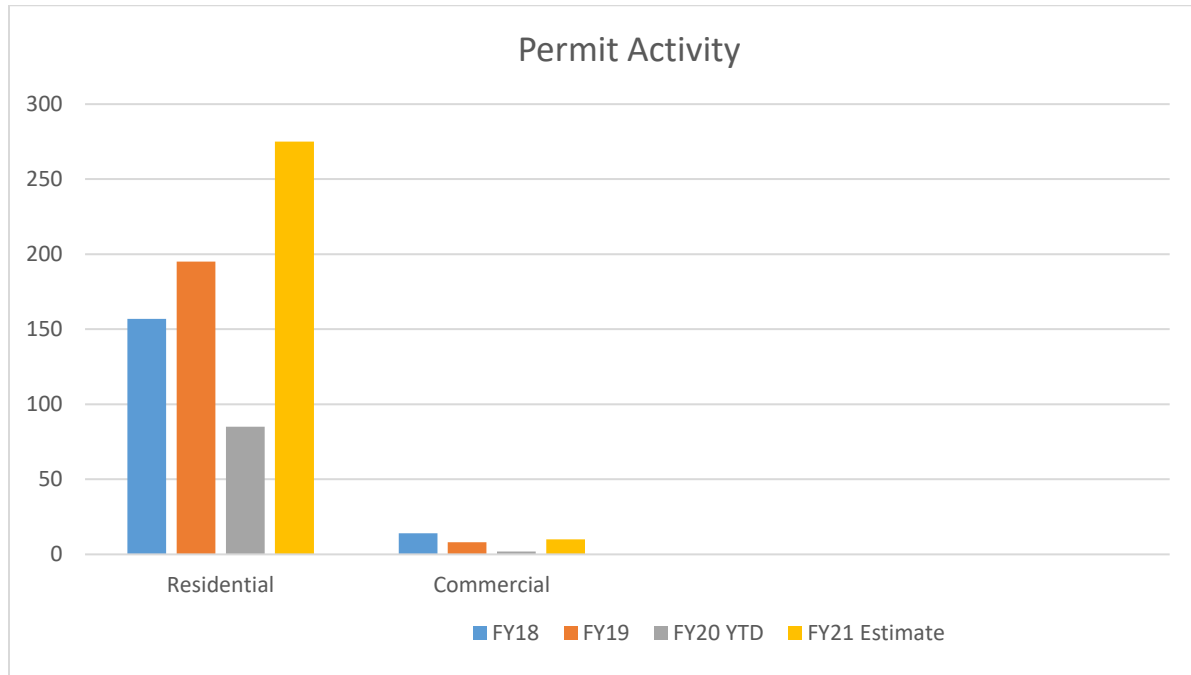
- To facilitate purchase additional in-house and remote training for staff in Munis software to greater utilize the system throughout the community development departments to include Inspections, Planning & Zoning, Utilities and Storm Water. **(SP1 – Effective Governance and community partnership)**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

Performance Measures/Statistics	FY 19 Actual	FY 20 Estimate	FY 21 Estimate
Inspections performed	6,921	3,221	7,250
Inspections approved	5,368	2,512	5,727
Number of permits	2,352	1,124	2,500

Inspections

Trends

The following graphs provide an overview of permitting activities for FY 2018, 2019 and 2020 YTD



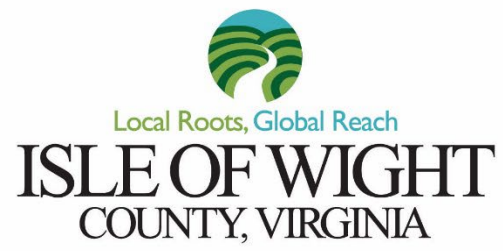
Isle of Wight County
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INSPECTIONS

		FY 2018-19	FY 2019-20	FY 2020-21	%
		Actual	Amended	Adopted	Change
Salaries and Wages	\$	324,333	330,135	308,770	-6.47%
Fica & Medicare Benefits		23,079	25,298	23,621	-6.63%
VRS - Retirement Benefits		31,999	32,639	32,704	0.20%
Hospital/Medical Plans		79,050	80,319	75,882	-5.52%
Group Life Insurance		4,247	4,332	4,138	-4.48%
Deferred Comp		1,680	1,680	1,680	0.00%
Uniforms		1,034	1,916	1,916	0.00%
Professional Services		-	18,500	15,000	-18.92%
Postage		142	500	600	20.00%
Telephone (Voice and Fax)		2,653	3,411	3,431	0.59%
Travel & Training		3,687	5,000	5,000	0.00%
Tolls & Parking		27	70	50	-28.57%
Dues & Association Membership		1,165	1,168	1,400	19.86%
Office Supplies		1,937	2,000	2,500	25.00%
Copier Costs		2,356	2,365	2,365	0.00%
Computer Software <\$5k		60	180	-	-100.00%
Fleet		7,678	12,922	12,922	0.00%
Books/Subscriptions		1,538	4,550	4,550	0.00%
Equipment/Machinery		375	15,570	15,570	0.00%
Total Operating Expenditures	\$	487,040	542,555	512,099	-5.61%

PERSONNEL SUMMARY

	FY 2018-19	FY 2019-20	FY 2020-21
	Actual	Amended	Adopted
Director of Inspections	1.0	0.0	0.0
Asst Director of Community Develop.	0.0	1.0	1.0
Chief Codes Compliance Inspector	1.0	1.0	1.0
Plans Examiner	1.0	1.0	1.0
Codes Compliance Inspector 1	1.0	1.0	1.0
Administrative Services Coordinator	1.0	1.0	1.0
Codes Compliance Inspector	1.0	0.0	0.0
Number of Full-Time Positions	6.0	5.0	5.0



Public Works

Public Works – Administration

Description

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

FY 20 Accomplishments

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

FY 21 Objectives

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

Isle of Wight County
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PUBLIC WORKS ADMINISTRATION

		FY 2018-19	FY 2019-20	FY 2020-21	%
		Actual	Amended	Adopted	Change
Salaries and Wages	\$	189,779	193,575	193,576	0.00%
Fica & Medicare Benefits		13,957	14,809	14,809	0.00%
VRS - Retirement Benefits		18,731	19,106	20,152	5.47%
Hospital/Medical Plans		37,412	47,400	46,461	-1.98%
Group Life Insurance		2,486	2,536	2,594	2.29%
Deferred Comp		840	840	840	0.00%
Utilities		4,758	5,200	5,200	0.00%
Postage		38	75	75	0.00%
Telephone (Voice and Fax)		323	975	982	0.72%
Travel & Training		-	250	250	0.00%
P Card Suspense		-	1	1	0.00%
Hampton Roads Planning Distric		-	-	-	0.00%
Dues & Association Membership		1,651	1,951	-	-100.00%
Office Supplies		1,122	1,500	1,500	0.00%
Copier Costs		1,982	1,456	1,456	0.00%
Fleet		6,555	11,480	11,480	0.00%
Total Operating Expenditures	\$	279,634	301,154	299,376	-0.59%

PERSONNEL SUMMARY

	FY 2018-19	FY 2019-20	FY 2020-21
	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.

FY 20 Accomplishments

- Completed asbestos abatement for Old Clerks Office.
- Completed asbestos abatement for Voter Registration Office.
- Benn's Grant Phase 5 utilities to be completed by end of year.
- On-going support for Benn's Grant Phase 10 & 11.
- On-going support for Benn's Grant Route 10 Waterline Extension.
- On-going support for Lawnes Point Water Main Extension.
- On-going support collaboration of renovation of E911 Communications Center.

FY 21 Objectives

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

Isle of Wight County
Adopted FY 2020-21 Operating Budget
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PUBLIC WORKS CAPITAL PROG & INSPECTIONS

		FY 2018-19	FY 2019-20	FY 2020-21	%
		Actual	Amended	Adopted	Change
Salaries And Wages	\$	48,965	49,944	49,945	0.00%
Fica & Medicare Benefits		3,602	3,821	3,821	0.00%
VRS - Retirement Benefits		4,833	4,930	5,200	5.48%
Medical/Dental Plans		11,103	11,040	13,939	26.26%
Group Life Insurance		642	655	670	2.29%
Uniforms		-	400	-	-100.00%
Telephone (Voice And Fax)		1,203	1,205	1,205	0.00%
Travel & Training		206	800	800	0.00%
Operating Expenses		258	800	400	-50.00%
Fuel		4,573	7,283	4,783	-34.33%
PPE & Safety		-	-	800	100.00%
Total Operating Expenditures	\$	75,385	80,878	81,563	0.85%

PERSONNEL SUMMARY

	FY 2018-19	FY 2019-20	FY 2020-21
	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 and Disposal

Description

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

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

FY 20 Accomplishments

- Community Outreach with local organizations and schools on recycling education.
- Purchased equipment to efficiently collect HHW and Fluorescent Bulbs.
- Continued Isle of Wight County School's Plastic Bag Program.
- Continued tonnage reduction through guideline enforcement and recycling efforts.
- Revamped Jones Creek to improve efficiencies in the operation and enhance traffic flow.
- Developed a committee of site attendants to discuss issues regarding Refuse and Recycling Centers.
- Renewed contract for more efficient disposal of yard debris and provided a disposal outlet for residential construction debris.
- Implemented Residential C&D collection at Jones Creek, Carroll Bridge, Stave Mill and Carrsville.
- Continued and improved Weekly Safety Program for Truck Drivers.
- Implementing rules to Govern Solid Waste Ordinance to Manage the Refuse and Recycling Centers.
- Developed a plan to revamp Wrenns Mill to improve operational efficiencies and provide a more convenient disposal options for residents.

FY 21 Objectives

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

Performance Measures/Statistics	FY 19 Actual	FY 20 Estimate	FY 21 Estimate
Refuse Tonnage	17,266	17,350	17,500
Single-Stream Recycling (Tonnage) per Calendar Year	841	860	875
Yard Waste Recycling (Tonnage) per Calendar Year	1,466	1,475	1,490

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PUBLIC WORKS - REFUSE

		FY 2018-19	FY 2019-20	FY 2020-21	%
		Actual	Amended	Adopted	Change
Salaries and Wages	\$	327,114	345,245	345,246	0.00%
Overtime		14,285	10,664	10,664	0.00%
Part-Time Salaries		364,801	397,903	397,903	0.00%
Fica & Medicare Benefits		52,603	57,667	57,667	0.00%
VRS - Retirement Benefits		33,294	35,325	37,381	5.82%
Hospital/Medical Plans		90,962	105,199	96,172	-8.58%
Group Life Insurance		4,268	4,523	4,627	2.30%
Deferred Comp		2,905	3,360	3,360	0.00%
Uniforms		5,648	5,875	4,500	-23.40%
Repairs & Maintenance		43,907	49,000	55,000	12.24%
Contracted Services		13,390	15,200	15,200	0.00%
Purchased Services-SPSA		1,194,793	1,177,100	1,184,100	0.59%
Utilities		18,232	17,000	17,000	0.00%
Telephone (Voice and Fax)		5,115	5,173	5,219	0.89%
Travel & Training		1,136	4,790	4,790	0.00%
Operating Expenses		3,458	4,797	4,052	-15.53%
Landfill Post-Closure Cost		165,846	210,566	190,000	-9.77%
Dues & Association Membership		578	844	844	0.00%
Equipment-Small<\$5k		649	6,000	-	-100.00%
Fleet		181,800	200,000	200,000	0.00%
PPE & Safety		-	-	3,500	100.00%
Total Operating Expenditures	\$	2,524,784	2,656,231	2,637,225	-0.72%

PERSONNEL SUMMARY

	FY 2018-19	FY 2019-20	FY 2020-21
	Actual	Amended	Adopted
Solid Waste Manager	1.0	1.0	1.0
Sanitation Supervisor	1.0	1.0	1.0
Lead Sanitation Worker	2.0	2.0	2.0
Sanitation Equipment Operator	5.0	5.0	5.0
Number of Full-Time Positions	9.0	9.0	9.0

Public Works – Building Maintenance and Grounds

Description

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

FY 20 Accomplishments

- Completed Administration Building automation system replacement.
- Completed Smithfield Volunteer Fire Dept. NVAC replacement.
- Completed Windsor Rescue Renovations.
- Completed Human Services Building Server Room HAC and Secured file room.

FY 21 Objectives

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

Performance Measures/Statistics	FY 19 Actual	FY 20 Estimate	FY 21 Estimate
Number of Work Order Requests Received	1,500	1,500	1,500

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Departmental Resource Detail

PUBLIC WORKS - BLDGS & GROUNDS

		FY 2018-19	FY 2019-20	FY 2020-21	%
		Actual	Amended	Adopted	Change
Salaries and Wages	\$	371,202	419,597	421,210	0.38%
Overtime		6,644	6,000	6,000	0.00%
Part-Time Salaries		145,944	160,174	160,174	0.00%
Fica & Medicare Benefits		38,484	44,812	44,935	0.27%
VRS - Retirement Benefits		37,402	42,622	45,487	6.72%
Hospital/Medical Plans		100,334	122,053	115,762	-5.15%
Group Life Insurance		4,876	5,497	5,645	2.69%
Deferred Comp		2,500	2,940	2,940	0.00%
Uniforms		5,039	8,000	8,000	0.00%
Repairs & Maintenance		207,984	193,000	206,000	6.74%
Maintenance Service Contracts		70,731	111,000	111,000	0.00%
Generator Maintenance Program		29,551	22,000	22,000	0.00%
Utilities		210,061	185,800	204,300	9.96%
Telephone (Voice and Fax)		10,417	9,612	9,621	0.09%
Travel & Training		-	2,910	2,910	0.00%
P Card Suspense		-	1	1	0.00%
Equipment-Small<\$5k		8,414	9,900	4,900	-50.51%
Fleet		24,755	24,240	24,240	0.00%
PPE & Safety		-	-	15,763	100.00%
Operating Supplies		22,781	22,222	20,604	-7.28%
County Signage		2,508	5,000	5,000	0.00%
Capital Outlay		-	5,100	5,100	0.00%
Total Operating Expenditures	\$	1,299,627	1,402,480	1,441,592	2.79%

PERSONNEL SUMMARY

	FY 2018-19	FY 2019-20	FY 2020-21
	Actual	Amended	Adopted
Buildings Maint. Manager	1.0	1.0	1.0
Master Maintenance Technician	1.0	1.0	1.0
Maintenance Worker III	3.0	3.0	4.0
Building Operation Tech	1.0	1.0	1.0
Maintenance Worker II	2.0	2.0	2.0
Custodial Supervisor	1.0	1.0	1.0
Number of Full-Time Positions	9.0	9.0	10.0

Public Works – Transportation

Description

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

FY 20 Accomplishments

- Completed the construction with public opening and ribbon cutting, and fiscal close out of Nike Park Trail – Segment 1 (Battery Park Road).
- Completed construction of Turner Drive Turn lane.
- Completed design and advertised for construction on Shiloh Drive Sidewalk.

FY 21 Objectives

- To complete construction on Nike Park Trail Segment 2. (*SP2 – Economic Well-Being and Quality of Life, SP3 – Managing Growth and Change*)
- To complete construction on Shiloh Drive Sidewalk Project. (*SP2 – Economic Well-Being and Quality of Life, SP3 – Managing Growth and Change*)
- To complete design and award for construction on Smithfield Sidewalk (*SP3 – Economic Well-Being and Quality of Life, SP3-Managing Growth and Change*)
- Coordinate grant applications Route 17 Turn Lane Improvements, Main Street Intersection Improvements, Route 10 Turn Lane Improvements, and other county opportunities. (*SP-Effective Governance and Community Partnerships, SP2 – Economic Well-Being and Quality of Life, SP3 – Managing Growth and Change*)

Isle of Wight County
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PUBLIC WORKS - TRANSPORTATION

		FY 2018-19	FY 2019-20	FY 2020-21	%
		Actual	Amended	Adopted	Change
Salaries And Wages	\$	115,005	117,305	112,307	-4.26%
Other Compensation		-	200	200	0.00%
Fica & Medicare Benefits		8,348	8,974	8,592	-4.26%
VRS - Retirement Benefits		11,351	11,578	11,692	0.98%
Hospital/Medical Plans		19,750	19,993	28,146	40.78%
Group Life Insurance		1,506	1,537	1,505	-2.08%
Deferred Comp		420	420	840	100.00%
Uniforms		129	350	-	-100.00%
Professional Services		29,344	64,933	50,000	-23.00%
Advertising		413	100	400	300.00%
Utilities		59,380	57,500	59,500	3.48%
Postage		96	200	200	0.00%
Telephone (Voice And Fax)		815	872	879	0.80%
Travel & Training		766	640	1,340	109.38%
Operating Expenses		44	150	-	-100.00%
Office Supplies		153	1,300	400	-69.23%
Computer Software <\$5k		360	360	360	0.00%
PPE & Safety		-	-	200	100.00%
Total Operating Expenditures	\$	247,880	286,412	276,561	-3.44%

PERSONNEL SUMMARY

	FY 2018-19	FY 2019-20	FY 2020-21
	Actual	Amended	Adopted
Transportation Manager	1.0	1.0	1.0
Special Projects Coordinator	1.0	1.0	1.0
Number of Full-Time Positions	2.0	2.0	2.0



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Parks, Recreation, and Cultural

Parks & Recreation - Administration

Description

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

FY 20 Accomplishments

- Commence management of the Windsor Town Center operations. Continued discussions for management oversight of the James River Academy center as a public/private partnership.
- Received grant funding by Department of Conservation and Recreation (DCR) for development of the ATV Trail at Heritage Park.
- Developed department budget that is uniform in presentation throughout the various service areas.
- Filled Park Attendant position and maintained staffing for Park Attendant position while staff member was on military leave throughout the year.
- Initial plan for activity offerings and management of Blackwater property completed. Development of plans for restroom project of Heritage Park completed.
- Successfully offered Haunted Trail at Nike Park, Drive In Movie at Heritage Park, Senior Luau and Youth Running Club as new programs for the department.

FY 21 Objectives

- Commence management of the Windsor Town Center operations. Continue progress working with volunteer groups such as Blackwater Advisory Board, Nike Missile task Force and Special Needs task force in the enhancement of facilities and program offerings (**SP1 – Effective Governance and Community Partnerships**)
- Continued enhancement, upgrade and replacement of worn facilities and park amenities such as playgrounds and restrooms. (**SP2 – Economic Well-Being and Quality of Life**)
- Initial plan for activity offerings and management of Blackwater. Continued rehabilitation development of Tyler's Beach Park with initial facility upgrades. Rebuilding of fishing pier at Jones Creek Park. Begin development of restroom facilities at Heritage Park. (**SP3 – Managing Growth and Change**)
- To identify, solicit, and acquire grant funding to enhance the County's adult and youth recreational programs and facilities. Development of comprehensive parks and recreation master plan to detail future growth and development of department. (**SP4 – Funding the Future**)

Performance Measures/Statistics	FY 20 Actual	FY 21 Estimate
Number of Grants Application Submissions for Facility and Program Financial Support	5	5
Certified Training Hours Provided to Departmental Staff	800	800
Number of Position Turnovers Due to Termination of Employment Other Than Those Created by Retirement	2	1
Number of Park Projects Completed from Quarterly Park Inspection Reports	43	45

Isle of Wight County
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PARKS & RECREATION

		FY 2018-19	FY 2019-20	FY 2020-21	%
		Actual	Amended	Adopted	Change
Salaries and Wages	\$	160,872	168,090	168,091	0.00%
Overtime		1,999	1,000	1,000	0.00%
Fica & Medicare Benefits		12,163	12,936	12,936	0.00%
VRS - Retirement Benefits		16,922	17,801	18,894	6.14%
Hospital/Medical Plans		24,075	24,533	24,043	-2.00%
Group Life Insurance		2,093	2,202	2,253	2.32%
Deferred Comp		1,190	1,260	1,260	0.00%
Uniforms		-	225	225	0.00%
Postage		452	500	500	0.00%
Telephone (Voice and Fax)		3,621	3,949	4,383	10.99%
Travel & Training		4,696	6,955	6,755	-2.88%
Dues & Association Membership		249	1,123	1,128	0.45%
Office Supplies		4,966	5,700	5,000	-12.28%
Copier Costs		6,665	7,674	7,674	0.00%
Books/Subscriptions		89	100	100	0.00%
Total Operating Expenditures	\$	240,052	254,048	254,242	0.08%

PERSONNEL SUMMARY

	FY 2018-19	FY 2019-20	FY 2020-21
	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, one (1) skateboard park, three (3) adapted army buildings used for programming and rentals, and one (1) community center, phase I (1 mile) of an eventual 3.1 mile greenway trail. The Department also manages a 14,000 square foot recreation center in Windsor.

FY 20 Accomplishments

- Won five category awards for the County Fair at the International Association of Fairs Conference for our attendance category and ten category awards at the Virginia Association of Fairs.
- Won VRPS New Special Event program for Drive-In Movie theatre featuring *Polar Express* at Heritage Park.
- Open the Windsor Town center for service of recreation programming.
- Added Senior Luau event at Windsor Town Center with 125 seniors attending.
- Increase of program participation by over 10% for the year.

FY 21 Objectives

- Partner with Christian Outreach on providing Summer Camp experience for Youth at Risk within Isle of Wight County. **(SP1 – Effective Governance and Community Partnerships)**
- Expansion of program offerings within the Windsor Town Center and the program area. Expand hours of operation at Windsor Town Center to include some weekend hours of operation. **(SP2 – Economic Well-Being and Quality of Life)**
- Increase overall program participations by 5% from previous fiscal year and increase overall recreation program revenues by 3% from previous fiscal year. Develop initial programming opportunities for Special Need Adults population. **(SP3 – Managing Growth and Change)**
- Development of Scholarship review Committee with goal of being able to extend initial scholarship funds. **(SP4 – Funding the Future)**

Performance Measures/Statistics	FY 19 Actual	FY 20 Estimate	FY 21 Estimate
Youth Activities/Programs Offered	20	21	22
Number of Youth Participating	2,800	3,100	3,300
Adult Activities/Programs Offered	20	21	22
Number of Adults Participating	1,800	2,100	2,200

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PARKS & RECREATION PROGRAMS

		FY 2018-19	FY 2019-20	FY 2020-21	%
		Actual	Amended	Adopted	Change
Salaries And Wages	\$	194,187	209,486	209,487	0.00%
Overtime		1,625	-	-	0.00%
Part-Time Salaries		99,398	111,482	111,482	0.00%
Other Compensation		5,300	6,600	6,600	0.00%
Fica & Medicare Benefits		21,909	24,555	24,554	0.00%
VRS - Retirement Benefits		19,505	21,194	22,405	5.71%
Medical/Dental Plans		37,876	54,946	32,599	-40.67%
Group Life Insurance		2,533	2,745	2,808	2.30%
Deferred Comp		1,015	1,260	1,260	0.00%
Uniforms		342	750	350	-53.33%
Professional Services		-	-	-	0.00%
Marketing		8,426	14,050	14,350	2.14%
Utilities		32,123	45,000	45,000	0.00%
Telephone (Voice And Fax)		3,435	2,293	2,309	0.70%
Lease/Rental of Equipment		-	-	-	0.00%
Lease/Rental of Buildings		-	1	1	0.00%
Travel & Training		3,171	8,792	7,477	-14.96%
Contribution-Smfd Ballpark		50,000	50,000	50,000	0.00%
Program Supplies		-	-	-	0.00%
Special Events		21,606	19,180	32,800	71.01%
Dues & Association Memberships		1,304	2,115	2,150	1.65%
Equipment-Small<\$5k		-	5,200	5,200	0.00%
Computer Software <\$5k		-	4,100	-	-100.00%
Athletics		36,878	65,164	72,458	11.19%
Camps		20,804	26,983	31,196	15.61%
Instuctor Led Classes		8,911	18,611	17,627	-5.29%
Recreation (Gym, etc.)		7,501	15,605	13,425	-13.97%
Senior Adult Programming		17,330	29,235	31,368	7.30%
Windsor Center		-	16,985	10,240	-39.71%
Total Operating Expenditures	\$	595,179	756,332	747,146	-1.21%

PERSONNEL SUMMARY

	FY 2018-19	FY 2019-20	FY 2020-21
	Actual	Amended	Adopted
Recreation Manager	1.0	1.0	1.0
Recreation Specialist	4.0	4.0	4.0
Number of Full-Time Positions	5.0	5.0	5.0

Parks & Recreation – Gateways and Grounds

Description

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

FY 20 Accomplishments

- Continued establishment of baseline product and equipment standardization. Have the basic equipment and frequent product items standardized.
- Established baseline mower maintenance inventory and standards for mowing fleet operation turnover. Implemented fleet turnover standard for second year and developed plan for third year.
- Finished out rodeo arena expansion and upgrades to arena at fairgrounds.
- Developed a maintenance management plan for the Park to Park trail. Plan to include routine and project work for trail detailing man hours, equipment and resource requirements. Provided maintenance support services for Windsor Town Center and athletic tournament support services.
- Maintained standard level of service for Tyler's Beach marina grounds, developed and implemented routine maintenance plan for dog run area at animal services area

FY 21 Objectives

- Continue development and initial completion of a baseline product standard for park equipment and products. This will be a continual annual process. **(SP1 – Effective Governance and Community Partnerships)**
- Implementation of trail maintenance operation for the Park to Park trail. **(SP2 – Economic Well-Being and Quality of Life)**
- Completion of OSHA 30 training of all maintenance supervisory staff. **(SP3 – Managing Growth and Change)**
- Development of inventory items that can be purchased in bulk and begin to implement bulk purchase program so as to reduce itemized costs and time spent for individual purchasing. Coordinate 5-year CIP facility plan for County parks. **(SP4 – Funding the Future)**

Performance Measures/Statistics	FY 19 Actual	FY 20 Estimate	FY 21 Estimate
Acres of Parks, Grounds, and Landscaped Areas Maintained	9,000	9,050	9,500
Average Cost per Acre to Maintain Parks, Grounds, and Landscaped Areas	\$83	\$86	\$86
Completed landscape projects within park facilities	6	12	15
Completed maintenance projects from quarterly park inspection list.	-	50	50

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PARKS & RECREATION - GATEWAYS & GROUNDS

		FY 2018-19	FY 2019-20	FY 2020-21	%
		Actual	Amended	Adopted	Change
Salaries And Wages	\$	418,629	455,843	446,650	-2.02%
Overtime		34,346	26,137	26,138	0.00%
Fica & Medicare Benefits		32,291	36,872	36,168	-1.91%
VRS - Retirement Benefits		43,555	46,535	48,469	4.16%
Medical/Dental Plans		136,083	147,198	128,771	-12.52%
Group Life Insurance		5,635	5,972	5,981	0.15%
Deferred Comp		4,305	4,620	5,040	9.09%
Uniforms		7,817	6,300	6,300	0.00%
Temp Agencies Services		2,983	-	-	0.00%
Professional Services		-	5,000	-	-100.00%
Repairs & Maintenance		29,666	25,214	30,000	18.98%
Roadway Beautification		866	1,500	1,500	0.00%
Telephone (Voice And Fax)		2,418	2,425	2,425	0.00%
Lease/Rental of Equipment		-	12,000	8,000	-33.33%
Lease/Rental of Buildings		-	1	1	0.00%
Travel & Training		2,774	4,800	4,800	0.00%
Operating Expenses		10,673	-	-	0.00%
Dues & Association Memberships		650	750	800	6.67%
Fleet		39,123	47,980	50,480	5.21%
PPE & Safety		-	5,000	6,000	20.00%
Operating Supplies		38,060	52,750	53,000	0.47%
Capital Outlay		19,914	155,000	41,586	-73.17%
Total Operating Expenditures	\$	829,788	1,041,897	902,109	-13.42%

PERSONNEL SUMMARY

	FY 2018-19	FY 2019-20	FY 2020-21
	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	9.0
Number of Full-Time Positions	13.0	13.0	13.0

Blackwater Regional Library

Description

The mission of Blackwater Regional Library is to provide online and print resources, access to innovative technologies and a skilled staff to patrons in our service area. Blackwater Regional Library strives to create a safe and attractive space that promotes creativity, literacy, community enrichment and development, and lifelong learning.

FY 20 Accomplishments

- Offered the Raising a Reader Program and encouraged participation in 1000 Books Before K.
- Cultivated programs that target teen interests and offered volunteer opportunities.
- Provided free computer classes for library patrons.
- Isle of Wight had 1601 volunteer hours.
- 91 partnerships established and maintained including a continued partnership with the Isle of Wight Department of Economic Development to host Small Business Roundtables to highlight a variety of issues and concerns for businesses in the county.
- Implemented 209 Science, Technology, Engineering, Art, Math (STEAM) Programs
- Conducted summer programs for teen and young adult to foster an interest in literacy
- Conducted activity in each area school, both public and private.

FY 21 Objectives

- Promote literacy and education through new outreach programs.
- Training staff in order to provide them with the skills necessary to assist patrons in an effective manner.
- Continue to provide programming for children ages 0-18.
- Promote online databases in branch libraries such as Ancestry, Universal Class, and Rocket Languages.
- Continued weekend and evening programming and events to engage working adults and their families.
- Creating programming and events to meet the needs and life-skills of young families and new parents.
- Continuing to work with Isle of Wight County Economic Development to implement positive change in the workforce.

Performance Measures/Statistics	FY 18 Actual	FY 19 Actual	FY20 Estimated
STEAM Programs	225	209	100
Young Adult Programs Offered	12	34	15
E-book Checkouts	16,518	16,042	17,000
Summer Reading Registrations	535	1,214	0
**Winter Reading Registrations	583	Discontinued	Discontinued
Partnerships Established and maintained	89	91	91
Technology Education and Jobs Classes	79	61	30
Weekend and Evening Programs	99	88	44

**The Winter Reading Program was sponsored by the Library of Virginia; program was discontinued in 2019.

We are estimating some statistics will remain the same while others will decrease due to COVID-19 guidelines and restrictions implemented in FY 2020/2021. All in-house programming is

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BLACKWATER REGIONAL LIBRARY

		FY 2018-19	FY 2019-20	FY 2020-21	%
		Actual	Amended	Adopted	Change
Other Compensation	\$	2,500	2,500	2,500	0.00%
Utilities		33,533	34,400	34,400	0.00%
Contributions		778,284	806,748	833,737	3.35%
Total Operating Expenditures	\$	814,317	843,648	870,637	3.20%



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Community Development

Planning & Zoning

Description

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

FY 20 Accomplishments

- Adoption of the County's new comprehensive plan, *Envisioning the Isle*, on January 16, 2020.
- Developed a Capital Impact Study to be used to develop a capital impact model to objectively assess the effect of new proposed development on the capacity of county facilities and associated fiscal impacts.
- Further streamlined the development review process by continued refinement of county ordinances, improved coordination and communication among the development departments, and increased public online access to information.

FY 21 Objectives

- Continue to expedite the development plan review process by working closely with the public and other reviewing department agencies. **(SP1 Effective governance and community partnerships)**
- Continue to explore ways to simplify local ordinances and streamline the development review process, saving residents and businesses time and money. **(SP2 Economic well-being and quality of life)**
- Initiate short term implementation actions included in the County's new Comprehensive Plan, *Envisioning the Isle*. **(SP3 Managing growth and change)**
- Complete and initiate use of the Capital Impact Model to more accurately predict the impact of future growth on County capital facilities.

Performance Measures/Statistics	2018 Actual	2019 Actual	2020 Estimate
Subdivision Plats	56	45	60
Site Plans	26	27	28
Rezoning	5	9	10
Use Permits	8	5	8
Wetlands/Chesapeake Bay Applications	10	7	9
BZA	0	1	1

Trends

The number of applications by the Department of Planning and Zoning is generally increasing with the exception of 2019. This information correlates with the Department of Inspections in the number of building permits issued. Staff expects this trend to continue as the County population increases.

Isle of Wight County
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PLANNING & ZONING

		FY 2018-19	FY 2019-20	FY 2020-21	%
		Actual	Amended	Adopted	Change
Salaries and Wages	\$	599,480	607,827	617,458	1.58%
Overtime		543	-	-	0.00%
Compensation		14,150	23,750	23,750	0.00%
Fica & Medicare Benefits		43,523	46,499	47,236	1.58%
VRS - Retirement Benefits		60,026	61,303	66,056	7.75%
Hospital/Medical Plans		96,491	137,771	121,140	-12.07%
Group Life Insurance		7,792	7,964	8,274	3.89%
Deferred Comp		4,200	4,200	4,200	0.00%
Professional Services		75,412	139,013	40,000	-71.23%
Advertising Services		10,944	13,000	13,000	0.00%
Postage		1,382	4,500	3,000	-33.33%
Telephone (Voice and Fax)		2,585	2,705	2,667	-1.40%
Travel & Training		3,700	5,900	5,900	0.00%
Tolls & Parking		-	100	-	-100.00%
Operating Expenses		8,091	7,250	7,250	0.00%
Dues & Association Membership		1,579	2,900	2,900	0.00%
Office Supplies		4,080	5,000	5,000	0.00%
Copier Costs		4,239	4,209	4,209	0.00%
Fleet		2,898	3,360	3,360	0.00%
Uniforms		-	250	250	0.00%
Total Operating Expenditures	\$	941,115	1,077,501	975,650	-9.45%

PERSONNEL SUMMARY

	FY 2018-19	FY 2019-20	FY 2020-21
	Actual	Amended	Adopted
Director of Planning and Zoning	1.0	1.0	1.0
Assistant Director of Planning & Zoning	1.0	1.0	1.0
Planner I	1.0	1.0	1.0
Principal Planner	1.0	1.0	1.0
Environmental Planner	1.0	1.0	1.0
Planning Service Coordinator	1.0	2.0	2.0
Code Enforcement Officer	1.0	1.0	1.0
Zoning Coordinator	1.0	1.0	1.0
Permit Technician	2.0	2.0	2.0
Administrative Assistant	1.0	0.0	0.0
Number of Full-Time Positions	11.0	11.0	11.0

Economic Development

Description

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

FY 20 Accomplishments

- Launched an update of the Economic Development Strategic Plan by hosting a facilitated brainstorming session with the Board of Supervisors, County EDA and County Administrator, Town Managers, County staff and other community leaders.
- Coordinated site visits and research for new, prospective businesses with regional and state economic development partners, such as the Virginia Economic Development Partnership, the Virginia Department of Agricultural and Consumer Services, the Hampton Roads Economic Development Alliance and the Port of Virginia.
- Continued to market Shirley T. Holland Intermodal Park, Phase II for future industrial use, and are working to bring 44 acres within the park to permit-ready status in 2020. A wetlands delineation is pending confirmation by the Army Corps of Engineers and would allow development of up to 300,000 SF of building area and all related site improvements.
- Joined the newly formed Eastern Virginia Regional Industrial Facility Authority, giving the County the opportunity to participate in and benefit from regional, cooperative economic development projects in the future.
- Supported the renaming of the Franklin Municipal Airport to Franklin Regional Airport. Contributed to the redesign of the airport logo in tandem with strategizing how to best jointly market the Industrial Air Park, more than 60 adjacent, industrial-zoned acres owned by the City of Franklin.
- Using funds from a \$30,000 Community Development Block Grant (CDBG), led a cross-departmental county team that hired Willdan Financial to perform a market and feasibility study to determine community-oriented programs and uses for the former James River Christian Academy campus.
- Began ramping up the department's Business Retention and Expansion Program (BRE) by backfilling a vacant position with a staffer who brings financial services experience. Additionally, the department began using a new software tool, built exclusively for economic developers, to efficiently track and document the large volume of interactions conducted with both existing and prospective businesses.
- As part of the BRE Program, met with the County's existing businesses to assess needs and concerns, as well as provide resources as requested, including finding available properties, identifying financing tools, addressing permitting, and licensing and tax rate questions.
- In response to COVID-19, launched a COVID-19 Business Resources page to provide financial and other resources to businesses from our federal, state, regional and local partners.
- In response to COVID-19, launched a video Q&A series in partnership with the Isle of Wight Chamber called "Isle Ask & Answer." The series featured several regional subject matter experts discussing business recovery topics such as available loan and grant programs, alcohol licensing, and local government reopening strategies, and will continue beyond the health crisis as a platform for broadcasting information of interest to the business community.
- In response to COVID-19, using Federal CARES Act funds, created and administered the COVID-19 Business Interruption Small Business Grant Program, which will extend into FY21.
- Promoted local and regional educational workshops for existing and prospective businesses to improve their chances for success and potential expansion.

FY 20 Accomplishments Continued

- Provided financial support to the Hampton Roads Small Business Development Center.
- Continued a two-year certification process for the County to be recognized internationally as a “Work Ready Community” through the ACT National Career Readiness Certification Program.
- Partnered with regional workforce leaders, Paul D. Camp Community College, local schools, libraries and area businesses on the County’s Workforce Working Group as part of ongoing, coordinated efforts to increase the skills and employability of the County’s workforce for local employers.
- Hosted monthly Pre-Application meetings to provide feedback from County development staff prior to business owners incurring expensive design/engineering fees and application costs.
- Coordinated the maintenance and continued industrial site development at the Shirley T. Holland Intermodal Park, including ditch cleaning, clearing and landscaping.
- Actively researched and promoted County-wide infrastructure improvements, such as new roads, rail, water and sewer line extensions, and the increased availability of gas. Recent examples include the Atlantic Coast Pipeline program and various solar energy projects.
- At the request of the County Planning Commission, prepared a memo on the economic impacts of converting agriculture land uses to solar facilities.
- Made educational presentations on economic development efforts to local citizen groups, business associations and County school division students.
- Administered the County’s incentive programs, including the County’s Enterprise Zone incentive program grants and the County’s Economic Development Incentive Programs (EDIG).
- Created and maintained marketing materials touting the locational benefits of the County, such as brochures, a monthly newsletter, website, ongoing social media outreach, a YouTube Channel, new business welcome packets, the 2019 annual report and an online local business directory.
- Participated in strategic planning meetings with HREDA, VEDP and the Port of Virginia.
- Provided staff support to the monthly Economic Development Authority (EDA) meetings.

FY 21 Objectives

- Shirley T. Holland Intermodal Park – continued marketing and site / infrastructure improvements:
 - Develop a capital improvement program to continue the construction of a series of permit-ready sites to meet market demand for these sites in Hampton Roads.
 - Develop and execute a marketing effort designed to attract the County’s target industries to the Park.
 - Enhance working relationships with key economic development allies including HREDA, VEDP, and the Port of Virginia to promote the Park to national and international prospects.
 - Complete ongoing environmental and traffic impact assessments, as well as continue regular assessment of the Park’s infrastructure needs (utilities, drainage, etc.) to improve the Park’s ability to meet the operational needs of potential users.
 - Work with local, state and federal agencies, such as VDOT, EPA, DEQ, and the US Army Corps of Engineers, to maximize the productive area of the Park.

(SP 2: Economic Well-Being and Quality of Life)

- Work with County schools, the County Administrator’s Office, and the local colleges and universities to identify and explore the concept of a joint educational and workforce development center to develop a skilled workforce in the County. **(SP 2: Economic Well-Being and Quality of Life)**

Performance Measures/Statistics	FY 19 Actual	FY 20 Estimate	FY 21 Estimate
New Business Inquiries	30	28	35
Prospect Visits	2	1	5
Existing Business Engagement*	813	690**	815

**includes face-to-face business visits, business assistance and outreach via newsletter, email blasts and monthly new business mailings*

***monthly business license mailings were down by nearly 50%.*

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ECONOMIC DEVELOPMENT

		FY 2018-19	FY 2019-20	FY 2020-21	%
		Actual	Amended	Adopted	Change
Salaries and Wages	\$	218,696	274,878	274,879	0.00%
Fica & Medicare Benefits		16,066	21,029	21,029	0.00%
VRS - Retirement Benefits		21,645	27,582	29,136	5.63%
Hospital/Medical Plans		48,802	64,519	63,223	-2.01%
Group Life Insurance		2,858	3,601	3,684	2.30%
Deferred Comp		1,330	1,680	1,680	0.00%
Professional Services		-	10,000	10,000	0.00%
Advertising Services		-	500	500	0.00%
Marketing		30,977	47,099	48,178	2.29%
Economic Development Incentive		10,000	1,819,590	130,000	-92.86%
Postage		358	600	600	0.00%
Telephone (Voice and Fax)		2,787	2,976	2,990	0.47%
Travel & Training		10,038	17,000	17,000	0.00%
Tolls & Parking		267	500	275	-45.00%
Dues & Association Membership		40,071	42,850	47,881	11.74%
Office Supplies		1,527	2,500	2,500	0.00%
Copier Costs		3,565	3,505	3,505	0.00%
Fleet		2,180	2,000	2,000	0.00%
Books/Subscriptions		49	150	150	0.00%
Total Operating Expenditures	\$	411,216	2,342,559	659,210	-71.86%

PERSONNEL SUMMARY

	FY 2018-19	FY 2019-20	FY 2020-21
	Actual	Amended	Adopted
Director of Economic Development	1.0	1.0	1.0
Asst. Director of Economic Development	1.0	0.0	0.0
Economic Development Coordinator	1.0	2.0	2.0
Administrative Assistant	1.0	1.0	1.0
Senior Economic Development Coordinator	0.0	0.0	0.0
Number of Full-Time Positions	4.0	4.0	4.0

Tourism

Description

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

FY 20 Accomplishments

- Marketing & Public Relations Coordinator, Lois Tokarz Received the VRLTA (Virginia Restaurant Lodging and Travel Association) DMO (Destination Marketing Organization) Employee of the Year Award.
- Visitor Center Manager, Deb Frank, completed Isle Lead Training.
- Presented plan to Board of Supervisors as part of the Blackwater Task Force to open the recreation area to the public. Plan approved.
- Tourism Mobile Responsive Website completed and launched.
- Visitor Center continued as a VIRGINIA GREEN accredited center.
- Hospitality Hero program continued to reward and recognize front line hospitality employees in Smithfield & Isle of Wight held as part of National Tourism Week.
- Created and managed multiple special events to drive tourism to Smithfield and Isle of Wight County.
- Managed and/or served as partner and resource for numerous special events which brought in over 165,000 visitors to Smithfield & Isle of Wight County.

FY 21 Objectives

- Maintain a state accredited Visitor Center in conjunction with local partners.
- Promote cooperative advertising opportunities with Tourism Stakeholders.
- Develop and promote attractions and events in the middle and Southern end of the County while preserving, promoting and developing the success of the current tourism product.
- Provide hospitality training to local community stakeholders.
- To continue to market the area as an attractive and desirable destination for Visitors providing economic impact through retail expenditures and local taxes.
- 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.

Performance Measures/Statistics	FY 19 Actual	FY 20 Actual	FY 21 Estimate
Visitor Center visitation	12,620	13,437	15,000
Group Tours	39/913p	57/719	30/800
Total Touches	32,647	33,644	36,000
Isle of Wight County Schools	300 pp	389	400

Performance Measures/Statistics Continued	FY 19 Actual	FY 20 Actual	FY 21 Estimate
BOB FEST	2,500	2,500	2,500
Smithfield Farmer's Markets	40,000+	42,000	45,000
Wine & Brew Fest	3,200	3,600	3,600
Carrollton Farmer's Markets (&Holiday Market)	-	2,200	-
Monthly Pickers Market	-	500	750
Restaurant Week	17	16	18
St. Patrick's Day Parade	2,500	2,500	3,000
Smithfield Arts Festival	-	-	10,000
CRUSH Friday Party/Boardwalk HeART Show	500	750	1,000
Ham-o-ween	2,000	2,000	2,000
Retail Open House Weekend	750	1,000	1,500
Bacon, Bourbon & Beach Music Fest	3,200	3,600	3,600
Vintage Markets	15,000	11,000 (rain)	16,000
Light Up Main/Tree Lighting	1,000	800	1,200
Isle of Wight County Fair	28,831	35,000	35,000
Christmas in Smithfield	1,000	1,500	1,750
Holiday Evening Market	8,000	5,000	8,000
Smithfield Christmas Parade	6,000	7,000	7,500

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TOURISM

		FY 2018-19	FY 2019-20	FY 2020-21	%
		Actual	Amended	Adopted	Change
Salaries and Wages	\$	231,420	239,346	239,347	0.00%
Part-Time Salaries		46,167	52,733	52,733	0.00%
Fica & Medicare Benefits		20,649	22,344	22,344	0.00%
VRS - Retirement Benefits		23,546	24,256	25,646	5.73%
Hospital/Medical Plans		39,959	41,999	41,155	-2.01%
Group Life Insurance		3,030	3,136	3,208	2.30%
Deferred Comp		1,225	1,260	1,260	0.00%
Professional Services		-	1,000	1,000	0.00%
Repairs & Maintenance		-	250	250	0.00%
Marketing		54,492	57,500	60,000	4.35%
Salty Southern Route		21,747	20,700	7,000	-66.18%
Internal Service Charge IT		7,982	18,345	17,681	-3.62%
Internal Service Chrg-Risk Mgt		2,108	5,581	5,581	0.00%
Utilities		2,217	3,100	3,100	0.00%
Postage		-	1,000	1,000	0.00%
Telephone (Voice and Fax)		4,353	4,272	2,985	-30.13%
Lease/Rental of Buildings		28,632	28,752	30,000	4.34%
Travel & Training		4,710	5,000	5,000	0.00%
Tolls & Parking		115	250	125	-50.00%
Special Events		15,877	26,000	24,500	-5.77%
Dues & Association Membership		1,985	2,033	2,033	0.00%
Office Supplies		2,412	4,600	4,600	0.00%
Copier Costs		2,997	2,937	3,000	2.15%
Fleet		1,597	1,251	1,251	0.00%
Total Operating Expenditures	\$	517,220	567,645	554,799	-2.26%

PERSONNEL SUMMARY

	FY 2018-19	FY 2019-20	FY 2020-21
	Actual	Amended	Adopted
Director of Tourism	1.0	1.0	1.0
Visitor Center Manager	0.0	1.0	1.0
Marketing & Public Relations Manager	1.0	1.0	1.0
Special Events Coordinator	1.0	1.0	1.0
Number of Full-Time Positions	3.0	4.0	4.0

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MARKETS *

		FY 2018-19	FY 2019-20	FY 2020-21	%
		Actual	Amended	Adopted	Change
Overtime	\$	15	-	-	0.00%
Part-Time Salaries		36,673	40,300	40,300	0.00%
Fica & Medicare Benefits		2,772	3,083	3,083	0.00%
Telephone (Voice And Fax)		1,684	1,725	1,700	-1.45%
Farmer's Market		16,753	9,522	12,017	26.20%
Vintage Market		21,709	23,720	18,350	-22.64%
Total Operating Expenditures	\$	79,606	78,350	75,450	-3.70%

** Includes Farmer's Market and Vintage Market*

Communications

Description

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

FY 20 Accomplishments

- Processed over 100,000 pieces of outgoing mail (envelopes, packages, etc.).
- Informational videos were produced to provide information to citizens regarding County programs and services impacted by COVID-19.
- Continued usage of social media, PEG Channel, website and other media to inform the public regarding a variety of subjects.

FY 21 Objectives

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

Performance Measures/Statistics	FY 19 Actual	FY 20 Actual	FY 21 Estimate
Board Meetings Televised on the PEG Channel	31	34	30
Informational Videos/Programs Televised on the PEG Channel	12	6	12
Number of Mail Parcels Processed	100,000	100,000	100,000

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COMMUNICATIONS

		FY 2018-19	FY 2019-20	FY 2020-21	%
		Actual	Amended	Adopted	Change
Salaries And Wages	\$	30,787	31,523	31,524	0.00%
Part-Time Salaries		5,915	7,433	7,433	0.00%
Fica & Medicare Benefits		2,643	3,521	2,980	-15.36%
VRS - Retirement Benefits		3,050	3,111	3,282	5.50%
Medical/Dental Plans		9,191	15,800	15,487	-1.98%
Group Life Insurance		405	413	423	2.42%
Deferred Comp		420	420	420	0.00%
Professional Services		-	1,275	1,275	0.00%
Postage		1,465	15,000	5,000	-66.67%
Telephone (Voice And Fax)		65	626	626	0.00%
Lease/Rental of Equipment		4,943	5,200	5,200	0.00%
Operating Expenses		1,214	1,500	1,500	0.00%
Office Supplies		-	250	250	0.00%
Total Operating Expenditures	\$	60,098	86,072	75,400	-12.40%

PERSONNEL SUMMARY

	FY 2018-19	FY 2019-20	FY 2020-21
	Actual	Amended	Adopted
Receptionist/Switchboard Operator	1.0	1.0	1.0
Number of Full-Time Positions	1.0	1.0	1.0

Virginia Cooperative Extension Office

Description

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

FY 20 Accomplishments

- Pesticide Recertification Programs: Several opportunities to educate agricultural professionals on the safe use of pesticides and provide license recertification are ongoing in FY 2019. Through these programs, approximately 180 private and 70 commercial pesticide applicators received training and recertification. Preisser received an award from VDACS for the IOW Pesticide Jug Recycle Program.
- The ANR Agent guided the state program team for Agritourism and planned the state conference in Smithfield, Virginia. This was a 3-day conference with farm tours, educational workshops, and networking. Due to COVID-19 the conference was cancelled and a virtual series via zoom was planned.
- Master Gardener and Master Naturalist Programs: The Isle of Wight Extension office is home to two volunteer programs that provide community education and outreach. Several plant clinics, plant sales, and educational outreach programs were provided. Blue bird monitoring, pollinator garden outreach, long leaf pine projects, and others have taken part in 2019.
- The Isle of Wight County Fair in 2019 celebrating 25 years. We had a total of 21 youth showing in the fair. The youth showed their animal science projects in 6 species, fine arts projects, and their country ham project. A total of \$2,137.50 was raised to purchase new pens needed since our fair is growing. The funds were raised through various community sponsors.
- In 2019, we had 50 active youth members in the Isle of Wight Community club ranging in ages from 5-19. These youth meet on a monthly basis and participate in hands-on learning in the four pillar areas of 4-H: Agriculture, Healthy Living, STEM, & Civic Engagement. The club also boasted 15 trained volunteers that help us to bring all of these opportunities to the youth in the county.
- In October 2019, Isle of Wight County held an open house which opened the door for our community club to grow. We had 23 participants that came to learn about the 4-H program. Some participants of the open house joined the 4-H club.
- The 2019 Country Ham project grew by 50%. There were 30 participants in 2019 versus the 15 we had in 2018. The youth learned about meat science and food preservation through curing & smoking a ham from start to finish.

FY 21 Objectives

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

- Continue and grow crop production programs and related services offered to agricultural producers- production meetings, pod blasting clinics, and diagnostics.
- Continue to grow new program areas and expand workshop opportunities in agritourism, farmers market, and cattle management.
- Implement the IOW Agriculture Emergency Alert System.
- Continue the raised bed garden project. 4-Hers will learn the entire Farm-to-Fork process as well as how to cook with the foods they have grown. We currently have five garden beds in a 24x24 space with room to grow. Our community club members will tend to and maintain the garden.
- The Isle of Wight Cloverbud 4-H Club will continue their service project for 2020. They will be constructing a buddy bench that will find a home at several elementary schools in the county. A buddy bench is a bench where a student can sit in order to make friends with others and discourage bullying.
- Continue to grow partnerships with stakeholders, school systems, and community partners. This would include growing the club by 10%, attending back to school events, expand in school programming, and continue the partnership with Community Electric.

Performance Measures/Statistics	FY 19 Actual	FY 20 Actual	FY 21 Estimate
Number of Producers Assisted by Crop Production	130	140	175
Number of Producers and Pesticide Applicators Receiving License Recertification	239	250	350
Number of Youth Participants in 4-H Programs	375	330	150
4-H Youth and Adult Volunteer Hours	4,500	4,035	2,500
Plastic Pesticide Containers Collected for Recycling	4,885	6,513	3,000
Master Gardener Volunteer Hours	2,534	2,061	2,000
Citizens Impacted by Master Gardener Programs	1,200	1,200	1,000
Master Naturalist Volunteer Hours	4,150	5,063	2,000
Citizens Impacted by Master Naturalist Programs	1,586	1,593	1,000

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COOPERATIVE EXTENSION

		FY 2018-19	FY 2019-20	FY 2020-21	%
		Actual	Amended	Adopted	Change
Professional Services	\$	22,937	62,798	66,744	6.28%
Telephone (Voice and Fax)		1,190	1,162	332	-71.43%
Travel & Training		40	574	750	30.66%
Dues & Association Membership		204	300	300	0.00%
Office Supplies		417	400	400	0.00%
Copier Costs		2,789	2,700	2,700	0.00%
Total Operating Expenditures	\$	27,577	67,934	71,226	4.85%



Non-Departmental & Transfers

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NON-DEPARTMENTAL

		FY 2018-19	FY 2019-20	FY 2020-21	%
		Actual	Amended	Adopted	Change
Fica & Medicare Benefits	\$	(2)	-	-	0.00%
VRS - Retirement Benefits		(589)	-	-	0.00%
Unemployment Insurance		20,076	25,000	-	-100.00%
Internal Service Charge IT		813,668	926,910	888,644	-4.13%
Internal Service Chrg-Risk Mgt		606,740	636,735	636,735	0.00%
Payment-Tax Relief		394,556	772,383	963,000	24.68%
Capital Outlay-Lease		594,124	759,799	650,000	-14.45%
Contingency		614	185,329	300,000	61.87%
Total Operating Expenditures	\$	2,429,187	3,306,156	3,438,379	4.00%

TRANSFERS

		FY 2018-19	FY 2019-20	FY 2020-21	%
		Actual	Amended	Adopted	Change
Transfer to County Fair	\$	-	61,700	61,700	0.00%
Transfer to E911 Fund		407,959	565,809	857,036	51.47%
Transfer to CSA		171,770	193,406	190,000	-1.76%
Transfer to Grant Fund		-	42,000	32,000	-23.81%
Transfer to Capital Projects		2,946,128	296,322	-	-100.00%
Transfer to Social Services		863,470	1,091,633	1,091,633	0.00%
Transfer to Public Utilities		3,300,000	3,770,439	3,770,439	0.00%
Transfer To Schools		25,786,987	27,463,714	27,220,840	-0.88%
Trsf School-Maint & Repair		505,429	492,873	250,000	-49.28%
Total Operating Expenditures	\$	33,981,743	33,977,896	33,473,648	-1.48%



Debt Service & Other Public Service Contributions

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DEBT SERVICE

		FY 2018-19	FY 2019-20	FY 2020-21	%
		Actual	Amended	Adopted	Change
Redemption of Principal	\$	3,160,011	3,259,570	3,021,765	-7.30%
Redempt Principal-Schools		3,673,692	3,777,038	4,031,589	6.74%
Principal (Lease)		395,914	449,453	449,500	0.01%
Interest Payments		2,372,896	2,308,521	2,004,579	-13.17%
Interest Pay Schools		2,031,338	1,934,335	1,820,758	-5.87%
Interest (Lease)		23,002	32,635	25,535	-21.76%
Administrative Fees		20,032	20,000	20,000	0.00%
PACE Interest Payments		209,836	209,836	209,836	0.00%
Debt Service Reserve		-	-	198,567	100.00%
Total Debt Service Expenditures	\$	11,886,721	11,991,388	11,782,129	-1.75%

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OTHER PUBLIC SERVICE CONTRIBUTIONS

		FY 2018-19	FY 2019-20	FY 2020-21	%
		Actual	Amended	Adopted	Change
For KIDS	\$	4,000	5,000	5,000	0.00%
Opportunity Inc		9,079	9,079	9,079	0.00%
WTCS Board		181,913	184,771	217,774	17.86%
W. Tidewater Health District		522,464	530,000	569,588	7.47%
Smithfield/ Museum		66,556	95,000	95,000	0.00%
CASA		20,000	20,000	20,000	0.00%
Chamber of Commerce		12,500	12,500	12,500	0.00%
Hampton Roads Planning Distric		26,495	29,626	30,935	4.42%
Endependence Center		5,000	5,000	5,000	0.00%
Hmpt Rds Military & Fed Fac Al		18,537	18,667	18,746	0.42%
Genieve Shelter		10,000	11,000	11,000	0.00%
Christian Outreach Program		10,000	10,000	15,000	50.00%
Paul D Camp Community College		18,000	20,000	20,000	0.00%
Peanut Soil & Water Conserv		8,000	8,000	8,000	0.00%
Sr Services of Southeastern VA		52,494	55,192	56,000	1.46%
Smart Beginnings		7,500	8,000	8,000	0.00%
Isle of Wight Arts League		9,000	9,000	4,500	-50.00%
Western Tidewater Free Clinic		33,750	50,000	50,000	0.00%
Town of Windsor		25,000	12,500	12,500	0.00%
Franklin Annex. Revenue Share		1,122,896	1,078,131	1,080,000	0.17%
Miscellaneous		-	22,615	-	-100.00%
Juevenile & Domestic DistCourt		-	20,000	-	-100.00%
Drug Court		-	-	35,000	100.00%
Total Operating Expenditures	\$	2,163,184	2,214,081	2,283,622	3.14%



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Special Revenue Funds

Emergency E911 Fund

Description

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

FY 20 Accomplishments

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

FY 21 Objectives

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

Performance Measures/Statistics	2018 Actual	2019 Actual	2020 Estimate
Total E-911 and Administration Calls Received	63,773	75,067	82,500
Total 911 Call Volume	93,391	95,571	97,700

Isle of Wight County
FY 2020-21 Adopted Operating Budget
Departmental Resource Summary

Emergency Communications Center Fund

REVENUE

		FY 2018-19	FY 2019-20	FY 2020-21	%
		Actual	Amended	Adopted	Change
IOW Communication Tax E-911	\$	426,057	400,000	386,400	-3.40%
Smfd Communication Tax		41,848	71,000	68,586	-3.40%
Windsor Communication Tax		11,797	20,000	19,320	-3.40%
RAD-Emergency Program	\$	5,000	5,000	5,000	0.00%
Joint Service Smithfield		120,107	167,640	252,350	50.53%
Joint Service Windsor		38,529	53,771	80,942	50.53%
State Comp Bd Reimbursement	\$	134,048	133,161	134,048	0.67%
Transfer From General Fund		407,959	569,344	857,036	50.53%
911 Wireless	\$	117,763	96,000	129,000	34.38%
Total Revenue	\$	1,303,109	1,515,916	1,932,682	27.49%

EXPENDITURE SUMMARY

		FY 2018-19	FY 2019-20	FY 2020-21	%
		Actual	Amended	Adopted	Change
Emergency 911 Services	\$	1,303,109	1,515,916	1,932,682	27.49%
Total Expenditures	\$	1,303,109	1,515,916	1,932,682	27.49%

Isle of Wight County
FY 2020-21 Adopted Operating Budget
Departmental Resource Detail

Emergency Communications Center Fund

EMERGENCY 911 FUND

	FY 2018-19	FY 2019-20	FY 2020-21	%
	Actual	Amended	Adopted	Change
Salaries and Wages	\$ 668,733	705,219	699,232	-0.85%
Overtime	76,130	62,477	62,477	0.00%
Part-Time Salaries	9,266	36,122	36,122	0.00%
Fica & Medicare Benefits	54,594	61,493	61,035	-0.74%
VRS - Retirement Benefits	67,561	71,215	75,033	5.36%
Hospital/Medical Plans	177,762	200,568	177,782	-11.36%
Group Life Insurance	8,790	9,239	9,370	1.42%
Deferred Comp	4,655	5,880	5,880	0.00%
Repairs & Maintenance	80,096	174,000	598,560	244.00%
Internal Service Charge IT	55,238	77,690	77,690	0.00%
Internal Service Chrg-Risk Mgt	13,437	25,790	25,790	0.00%
Utilities	6,276	14,300	14,300	0.00%
Telephone (Voice and Fax)	31,218	33,398	34,492	3.28%
Lease/Rental of Equipment	21,618	6,500	-	-100.00%
Lease/Rental of Buildings	5,000	5,000	5,000	0.00%
Travel & Training	8,057	9,000	9,000	0.00%
RAD Emergency Program	5,000	5,000	5,000	0.00%
Operating Expenses	-	-	2,000	100.00%
Dues & Association Membership	856	925	925	0.00%
Office Supplies	2,465	3,000	2,750	-8.33%
Copier Costs	-	-	1,000	100.00%
Uniforms	1,280	5,600	5,600	0.00%
Operating Supplies	5,076	3,500	3,250	-7.14%
Contingency	-	-	20,394	100.00%
TOTAL EXPENDITURES	\$ 1,303,109	1,515,916	1,932,682	27.49%

PERSONNEL SUMMARY

	FY 2018-19	FY 2019-20	FY 2020-21
	Actual	Amended	Adopted
IT Support Specialist II	1.0	1.0	1.0
Lieutenant S O	1.0	1.0	0.0
Captain	0.0	0.0	1.0
Senior Dispatcher	4.0	4.0	4.0
Dispatcher - Local & Comp. Board	12.0	12.0	12.0
Number of Full-Time Positions	18.0	18.0	18.0

County Fair Fund

Description

The County Fair Fund accounts for the revenues and expenses of the annual Isle of Wight County Fair. The County Fair is held each Fall and provides numerous activities and events such as national, regional, and local entertainers, a tractor pull and ATV challenge, agricultural competitions, craft demonstrations, and rides.

Plans for the 2020 County Fair have been drastically affected by the national pandemic caused by the Coronavirus (COVID-19). Due to the uncertainty surrounding County revenues, public gathering restrictions and concern for overall community health, the Board chose to postpone appropriating funds in the County Fair Fund.

FY 20 Accomplishments

- 2019 County Fair (FY20) was attended by 35,170 visitors
- Received the Best Overall award for our attendance category from the Virginia Fair Association of Fairs
- Received seven first place category awards

FY 21 Objectives

- To determine the best possible course of action in relation to the current health concerns surrounding public gatherings
- To research and recommend altered County Fair Fund activities that maintain compliance with public safety guidelines
- To provide responsible activities within the parameters of public benefit during economic uncertainty

**Isle of Wight County Adopted FY 2020-21 Operating Budget
Departmental Resource Summary**

County Fair Fund

REVENUE

	FY 2018-19	FY 2019-20	FY 2020-21	%
	Actual	Amended	Adopted	Change
Equipment Rental	\$ -	1,000	-	-100.00%
Space Rent - Concession	13,650	16,000	-	-100.00%
Space Rent - Arts & Crafts	2,914	5,000	-	-100.00%
Space Rent - Commercial	7,167	12,500	-	-100.00%
Space Rent - Non-Profit	735	1,200	-	-100.00%
Midway Commission Income	2,150	30,000	-	-100.00%
Competition Fees	-	450	-	-100.00%
Pageant	452	-	-	-100.00%
Seafood Fest Revenue	6,420	11,500	-	-100.00%
Sales - Beer	-	26,000	-	-100.00%
Sales - Ice	-	2,500	-	-100.00%
Sales - Admissions	-	195,000	-	-100.00%
Advance Tickets	-	-	-	-100.00%
Ticket	-	-	-	-100.00%
Car Show Revenue	-	1,000	-	-100.00%
Truck & Tractor Pull	27,720	32,000	-	-100.00%
Corporate Sponsors	28,525	33,000	-	-100.00%
Fundraising	71	-	-	-100.00%
Transfer From Assigned Fund Bal	-	2,183	-	-100.00%
Transfer From General Fund	-	61,700	-	100.00%
TOTAL REVENUES	\$ 89,803	431,033	-	100.00%

EXPENDITURE SUMMARY

	FY 2018-19	FY 2019-20	FY 2020-21	%
	Actual	Amended	Adopted	Change
County Fair Operations	\$ 217,951	431,033	-	100.00%
Total Expenditures	\$ 217,951	431,033	-	100.00%

**Isle of Wight County Adopted FY 2020-21 Operating Budget
Departmental Resource Detail**

County Fair Fund

COUNTY FAIR FUND

	FY 2018-19	FY 2019-20	FY 2020-21	%
	Actual	Amended	Adopted	Change
Overtime	\$ -	26,214	-	-100.00%
FICA/Med	-	2,130	-	-100.00%
Professional Services	-	16,381	-	-100.00%
Marketing	33,725	33,500	-	-100.00%
Postage	-	200	-	-100.00%
Lease/Rental of Equipment	53,409	61,761	-	-100.00%
Travel & Training	7,737	6,900	-	-100.00%
Miscellaneous	25,970	2,183	-	-100.00%
Operating Expenses	34,780	79,335	-	-100.00%
Dues & Association Membership	225	300	-	-100.00%
Office Supplies	185	1,000	-	-100.00%
Pageant	3,800	4,331	-	-100.00%
Entertainment	21,771	148,762	-	-100.00%
Concessions	-	5,200	-	-100.00%
4-H Awards	2,808	3,860	-	-100.00%
Sponsorship	-	-	-	-100.00%
Demolition Derby	7,500	10,740	-	-100.00%
Truck & Tractor Pull	16,144	15,553	-	-100.00%
Car Show Expenses	620	1,520	-	-100.00%
Seafood Fest	9,278	11,163	-	-100.00%
TOTAL EXPENDITURES	\$ 217,951	431,033	-	-100.00%

Children's Services Act (CSA) Fund

Description

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

FY 20 Accomplishments

- Continued to increase the number of prevention and community based services as opposed to foster care placements
- Maintained the cost per child average below the state average
- Achieved permanency outcomes for foster care children greater than the state average

FY 21 Objectives

- To reduce the length of stay in foster care placements by achieving permanency for all foster care youth within 2 years of entering foster care.
- To maintain the cost per child average at or below the State average.
- To continue to increase the number of prevention services provided versus foster care placements.

Performance Measures/Statistics	FY 19 Actual	FY 20 Estimate	FY 21 Estimate
Number of Children Receiving CSA Services	25	18	20
Average Cost Per Child for CSA Services	\$18,096	\$20,807	\$21,000
Length of Stay in Treatment Foster Care Placements	4 months	11.75 mths	1.5 years
Prevention Services Provided versus Foster Care Placements	36%	44%	55%

**Isle of Wight County
FY 2020-21 Adopted Operating Budget
Departmental Resource Summary**

Children's Services Act (CSA) Fund

REVENUE

		FY 2018-19 Actual	FY 2019-20 Amended	FY 2020-21 Adopted	% Change
Revenue from the State Government	\$	217,201	211,162	180,821	-14.4%
Transfer from General Fund - Local Support		171,770	193,406	190,000	-1.8%
Total Revenue	\$	388,971	404,568	370,821	-8.3%

EXPENDITURE SUMMARY

		FY 2018-19 Actual	FY 2019-20 Amended	FY 2020-21 Adopted	% Change
Children's Services Act	\$	388,971	404,568	370,821	-8.3%
Total Expenditures	\$	388,971	404,568	370,821	-8.3%

**Isle of Wight County
FY 2020-21 Adopted Operating Budget
Departmental Resource Detail**

Children's Services Act (CSA) Fund

CSA				
	FY 2018-19 Actual	FY 2019-20 Amended	FY 2020-21 Adopted	% Change
CSA Contracted Services	340,701	351,601	277,606	-21.0%
Administrative Support	48,270	52,967	52,967	0.0%
Contingency	-	-	40,248	100.0%
Total Expenditures	\$ 388,971	404,568	370,821	-8.3%

Social Services

Description

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

FY 20 Accomplishments

- Obtained multiple grants and donations from various organizations.
- Successfully manage Financial Services cases (Medicaid, SNAP, TANF, Child Care, etc.)
- Provide energy assistance as necessary
- Isle of Wight exceeded the states goal of no reoccurrence for children with founded disposition.
- Hundreds of families were assisted in housing related crises
- Collaboration with other agencies on Emergency Management procedures
- Ongoing staff professional development training.
- Established an Advisory Committee to the Director (ACOD) to enhance the physical, mental, and emotional well-being of employees.
- Successfully deploy 90% of employees on a telework rotation during COVID-19 while exceeding state and federal standards.
- Child Welfare successfully passed state (QAA) and federal (CFSR) quality reviews
- Processed over 185 emergency assistance applications

FY 21 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.
- 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 preventative services in the community
- Increase funding opportunities for prevention services for vulnerable seniors

Performance Measures/Statistics Continued	2020	State AVG	Federal TGT
Timeliness of Application Processing – Combined Expedited and Regular SNAP Applications	99.1 %	97.5 %	97 %
Timeliness of TANF Application Processing	100 %	97.3 %	97 %
Timeliness of Medicaid Application Processing	93.9 %	90.2 %	97 %
No Recurrence of Maltreatment	100 %	97.4 %	94.6 %
Percent in Foster Care 17 Months or Longer Discharged to Adoption	100 %	28.7 %	22.7 %

Performance Measures/Statistics Continued	2020	State AVG	Federal TGT
Percent with 2 or Fewer Placements, of those in Foster Care < 12 months	100 %	85%	=>98%
Percent with 2 or Fewer Placements, of those in Foster Care 12-24 months	66.7 %	63.3 %	=>65.4%
Percent with 2 or Fewer Placements, of those in Foster Care 24+ months	66.7 %	37.4%	=>41.8%

Isle of Wight County
FY 2020-21 Adopted Operating Budget
Departmental Resource Summary

Social Services Fund

REVENUE

		FY 2018-19	FY 2019-20	FY 2020-21	%
		Actual	Amended	Adopted	Change
Federal Revenue	\$	1,655,381	1,723,993	1,683,324	-2.36%
State Revenue		821,981	1,668,210	1,246,424	-25.28%
Miscellaneous		(162)	-	-	0.00%
Transfer From General Fund	\$	863,470	1,091,633	1,091,633	0.00%
Total Revenue	\$	3,340,670	4,483,836	4,021,381	-10.31%

EXPENDITURE SUMMARY

		FY 2018-19	FY 2019-20	FY 2020-21	%
		Actual	Amended	Adopted	Change
Social & Welfare Services	\$	3,391,433	4,483,836	4,021,381	-10.31%
Total Expenditures	\$	3,391,433	4,483,836	4,021,381	-10.31%

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.

		FY 2018-19	FY 2019-20	FY 2020-21	%
		Actual	Amended	Adopted	Change
Federal Revenue	\$	288,607	347,626	76,892	-77.88%
State Revenue		414,556	130,062	39,096	-69.94%
Miscellaneous		35,508	132,310	-	-100.00%
Transfer from General Fund		-	41,866	39,500	-5.65%
Total Revenue	\$	738,671	651,864	155,488	-76.15%

EXPENDITURE SUMMARY

		FY 2018-19	FY 2019-20	FY 2020-21	%
		Actual	Amended	Adopted	Change
Grants Operating Expenditures	\$	844,195	651,864	155,488	-76.15%
Total Expenditures	\$	844,195	651,864	155,488	-76.15%

Isle of Wight County
FY 2020-21 Adopted Operating Budget
Departmental Resource Detail

Grants Fund

GRANTS

	FY 2018-19	FY 2019-20	FY 2020-21	%
	Actual	Amended	Adopted	Change
Library of Virginia	\$ 13,169	8,965	8,965	0.00%
Creative Comm Partnership	-	-	9,000	100.00%
Operating Expenses	-	25,646	20,200	-21.24%
Miscellaneous Donation	650	-	-	0.00%
DMV Selective Enf - Alcohol	15,609	38,220	-	-100.00%
Animal Control Donations	8,217	44,797	-	-100.00%
Spay/Neuter Fund	223	147	-	-100.00%
DMV - Animal Plates	794	1,039	-	-100.00%
RAD - Emergency Program	26,252	76,262	-	-100.00%
Byrne Justice	-	1,900	-	-100.00%
Four-for-Life	28,977	-	-	0.00%
Fire Prevention Program	78,584	-	-	0.00%
Hurricane Matthew	3,100	-	-	0.00%
Hurricane Florence	9,082	-	-	0.00%
Rescue Squad Assistance Fund	116,513	-	-	0.00%
PSAP Call Handling Equipment Grant	150,000	-	-	0.00%
LEMPG	6,980	15,000	-	-100.00%
VITA Training Grant	-	3,000	-	-100.00%
Litter Prevention & Recycling Grant	9,651	7,641	-	-100.00%
Keep VA Beautiful	-	1,000	-	-100.00%
AFID Agr Forestry Ind Dev Grant	-	50,000	-	-100.00%
CDBG - James River Christian Academy	24,980	4,694	-	-100.00%
Marketing Leverage - VA Tourism	18,600	3,992	-	-100.00%
Forfeited Assets	21,014	25,517	-	-100.00%
Victim Witness	117,702	118,743	117,323	-1.20%
V-Stop Grant	24,380	47,438	-	-100.00%
Recreation Scholarship Program	-	2,187	-	-100.00%
Home Grant Allocation	169,718	175,676	-	-100.00%
Total Expenditures	\$ 844,195	651,864	155,488	-76.15%



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Enterprise Funds

Public Utilities Fund

Description

The Public Utilities Fund is an enterprise fund which accounts for the revenues and expenditures of the County's water and sewer services. The Division of Public Utilities is responsible for supplying water and sewer services to residents and businesses throughout the County. The Division currently owns and operates twenty (20) water systems and thirty-two (32) sewer stations providing services to approximately 4,428 customers. The Division is actively involved in the expansion of new water and sewer service to County sponsored industrial projects as well as developer installed commercial and residential projects. The Division is dedicated to long-term planning for permanent water sources and for treatment and transmission systems through its involvement with the Western Tidewater Water Authority (WTWA).

FY 20 Accomplishments

- Continued to add info to supplement GIS water/sewer layer update
- Processed approximately 1,819 work orders
- Maintained and painted all fire hydrants in County system through Contracted service
- Lawnes Point to Rushmere Shores waterline extension project substantially completed
- Rt 10 waterline extension substantially completed
- Began SCADA system replacement project
- Became member of VAWARN group

FY 21 Objectives

- To provide site plan review applicants with required comments within 30 days.
- To continue to meet all drinking water quality standards per Virginia Department of Health regulations.
- To continue efforts to reduce sanitary sewer overflows in accordance with Special Order by Consent.
- To plan for future water and sewer sources to newly developed areas of the county.
- To increase the public utilities customer base and become a self-sustaining fund.
- To complete ongoing update of County Water and Sewer Standards
- Continue data collection for Asset Management system rollout
- Replace aging SCADA system
- Provide telemetry for Windsor vacuum sewer system
- Support Hardy ES school project by providing public water source

Performance Measures/Statistics	FY 19 Actual	FY 20 Estimate	FY 21 Estimate
Number of Water Customers	3,338	3,608	3,750
Number of Sewer Customers	2,743	2,973	3,250
Number of Sanitary Sewer Overflows	2	2	-
Miss Utility Tickets	3,162	3,144	3,200

Isle of Wight County
Adopted FY 2020-21 Operating Budget
Departmental Resource Summary

Public Utilities Fund

REVENUES

		FY 2018-19	FY 2019-20	FY 2020-21	%
		Actual	Amended	Adopted	Change
Inspection Fees	\$	50,054	10,000	8,000	-20.00%
Water Connection Fees		151,917	210,000	300,000	42.86%
New Account Fee		16,500	15,000	15,000	0.00%
Administration Fees		4,483	3,000	3,000	0.00%
Sewer Connection Fee		117,240	194,000	275,000	41.75%
Disconnect/Reconnect Fee		21,073	30,000	30,000	0.00%
Property Rental		31,939	31,940	31,940	0.00%
Interest Revenue		131,776	85,000	100,000	17.65%
Administration Fees		17,272	15,000	15,000	0.00%
Sewage Collection Fees		1,456,092	1,425,000	1,425,000	0.00%
Sewage Treatment Fees		80,444	78,000	78,000	0.00%
Sale of Water		3,271,077	3,300,000	3,400,000	3.03%
Insurance Reimbursements		4,140	-	-	0.00%
Sale of Recyclables		1,210	2,000	2,000	0.00%
Gain on Sale of Property		2,075	-	-	0.00%
Miscellaneous		2,565	1,000	1,000	0.00%
Transfer From General Fund		3,300,000	3,770,439	3,770,439	0.00%
Total Revenues	\$	8,659,857	9,170,379	9,454,379	3.10%

EXPENDITURE SUMMARY

		FY 2018-19	FY 2019-20	FY 2020-21	%
		Actual	Amended	Adopted	Change
Public Utilities Fund - Administration	\$	176,809	332,577	369,326	11.05%
Public Utilities Fund - Water Services		5,090,365	5,863,147	5,997,218	2.29%
Public Utilities Fund - Sewer Services		765,504	1,057,175	878,171	-16.93%
Public Utilities Fund - Nondepartmental		2,399,623	2,120,542	2,209,664	4.20%
Total Expenses	\$	8,432,302	9,373,441	9,454,379	0.86%

* FY 2019-20 amended budget includes approved carryovers in the amount of \$203,062.

Isle of Wight County
Adopted FY 2020-21 Operating Budget
Departmental Resource Detail

PUBLIC UTILITIES - ADMINISTRATION

		FY 2018-19	FY 2019-20	FY 2020-21	%
		Actual	Amended	Adopted	Change
Salaries and Wages	\$	204,773	204,320	209,607	2.59%
Overtime		414	-	-	0.00%
Fica & Medicare Benefits		14,779	15,631	16,035	2.58%
VRS - Retirement Benefits		21,745	20,332	22,021	8.31%
Hospital/Medical Plans		39,495	37,345	47,928	28.34%
Group Life Insurance		2,624	2,677	2,809	4.93%
Deferred Comp		1,323	1,323	1,323	0.00%
Uniforms Taxable		363	500	500	0.00%
Advertising Services		327	500	500	0.00%
Postage		14,216	19,000	38,000	100.00%
Telephone (Voice and Fax)		3,066	2,524	2,538	0.55%
Travel & Training		1,420	3,000	3,000	0.00%
Tolls & Parking		120	200	200	0.00%
Operating Expenses		3,635	7,000	7,000	0.00%
Dues & Association Membership		14	1,720	1,360	-20.93%
Office Supplies		9,169	10,000	10,000	0.00%
Equipment-Small<\$5k		502	-	-	0.00%
Copier Costs		2,120	4,400	4,400	0.00%
Fleet		1,747	2,105	2,105	0.00%
Amortz-DefrCost/Prem/Discount		(145,043)	-	-	0.00%
Total Public Utilities - Administration	\$	176,809	332,577	369,326	11.05%

PERSONNEL SUMMARY

	FY 2017-18	FY 2018-19	FY 2019-20
	Actual	Amended	Adopted
Director of Utility Services	0.15	0.15	0.15
PU Operations Manager	1.00	1.00	1.00
Construction Manager	0.40	0.40	0.40
Construction Inspector	0.40	0.40	0.40
Sr. Utilities Acct Tech	1.00	1.00	1.00
Water Quality Technician	1.00	-	-
Admin Services Coordinator	-	-	1.00
Administrative Assistant	1.00	1.00	-
Number of Full-Time Positions	4.95	3.95	3.95

Isle of Wight County
Adopted FY 2020-21 Operating Budget
Departmental Resource Detail

PUBLIC UTILITIES - WATER

		FY 2018-19	FY 2019-20	FY 2020-21	%
		Actual	Amended	Adopted	Change
Salaries and Wages	\$	178,056	307,069	307,568	0.16%
Overtime		24,228	20,000	20,000	0.00%
Fica & Medicare Benefits		14,528	25,091	25,059	-0.13%
VRS - Retirement Benefits		18,854	32,519	34,571	6.31%
Hospital/Medical Plans		54,604	92,384	108,481	17.42%
Group Life Insurance		2,333	4,023	4,122	2.46%
Deferred Comp		2,050	3,360	3,360	0.00%
Uniforms Taxable		4,129	3,850	3,850	0.00%
Temp Agencies Services		2,623	-	-	0.00%
Professional Services		31,006	53,305	60,000	12.56%
HRPDC Fees		-	-	4,308	100.00%
Repairs & Maintenance		71,251	60,000	60,000	0.00%
Contracted Services		108,694	283,000	283,000	0.00%
Bulk Water Purchases		1,504,367	1,522,000	1,700,215	11.71%
Norfolk Water Contract		896,531	1,008,769	1,031,353	2.24%
Suffolk Water Contract		2,080,789	2,182,331	2,184,850	0.12%
Utilities		21,799	22,000	22,440	2.00%
Telephone (Voice and Fax)		3,234	3,759	3,767	0.21%
Travel & Training		2,155	3,000	3,000	0.00%
Tolls & Parking		21	200	200	0.00%
Operating Expenses		11,241	13,000	13,130	1.00%
Dues & Association Membership		35,680	54,375	49,744	-8.52%
Computer Software <\$5k		200	200	200	0.00%
Computer Hardware <\$5k		2,212	-	-	0.00%
Fleet		19,780	20,000	20,000	0.00%
PPE & Safety		-	-	4,000	100.00%
Capital Outlay		-	148,912	50,000	-66.42%
Total Public Utilities - Water	\$	5,090,365	5,863,147	5,997,218	2.29%

PERSONNEL SUMMARY

	FY 2018-19	FY 2019-20	FY 2020-21
	Actual	Amended	Adopted
Sr. Water Quality Technician	0.00	0.00	1.00
Water Quality Technician	0.00	1.00	1.00
Utility Systems Supervisor	1.00	1.00	1.00
Utilities System Mechanic	1.00	2.00	1.00
Utility System Worker	3.00	3.00	4.00
Number of Full-Time Positions	5.00	7.00	8.00

Isle of Wight County
Adopted FY 2020-21 Operating Budget
Departmental Resource Detail

PUBLIC UTILITIES - SEWER

		FY 2018-19	FY 2019-20	FY 2020-21	%
		Actual	Amended	Adopted	Change
Salaries and Wages	\$	267,167	342,104	344,868	0.81%
Overtime		23,429	16,000	16,000	0.00%
Fica & Medicare Benefits		19,891	27,395	27,606	0.77%
VRS - Retirement Benefits		26,645	35,262	36,923	4.71%
Hospital/Medical Plans		104,915	140,033	126,446	-9.70%
Group Life Insurance		3,413	4,482	4,540	1.29%
Deferred Comp		2,240	2,940	2,940	0.00%
Uniforms Taxable		3,542	6,150	3,850	-37.40%
Professional Services		-	16,460	30,730	86.70%
HRPDC Fees		-	-	749	100.00%
Repairs & Maintenance		86,332	72,700	50,000	-31.22%
Contracted Services		77,340	192,378	82,377	-57.18%
Sewage Treatment		50,281	50,000	50,000	0.00%
Utilities		52,713	50,000	50,000	0.00%
Telephone (Voice and Fax)		4,523	3,959	3,965	0.15%
Travel & Training		1,157	3,000	3,000	0.00%
Tolls & Parking		-	200	200	0.00%
Operating Expenses		16,947	17,977	17,977	0.00%
Dues & Association Memberships		798	798	-	-100.00%
Fleet		24,142	22,000	22,000	0.00%
Uniforms		30	-	-	0.00%
PPE & Safety		-	-	4,000	100.00%
Capital Outlay		-	53,337	-	-100.00%
Total Public Utilities - Sewer	\$	765,504	1,057,175	878,171	-16.93%

PERSONNEL SUMMARY

	FY 2017-18	FY 2018-19	FY 2019-20
	Actual	Amended	Adopted
Utility System Supervisor	0.00	1.00	1.00
Sr. Electronics Technician	0.00	0.00	1.00
Pump Station Mechanic	1.00	1.00	1.00
Codes Compliance Inspector 1	1.00	1.00	1.00
Electronics Technician	1.00	1.00	1.00
Utility System Worker	3.00	3.00	3.00
Number of Full-Time Positions	6.00	7.00	8.00

Isle of Wight County
Adopted FY 2020-21 Operating Budget
Departmental Resource Detail

PUBLIC UTILITIES - NON-DEPARTMENTAL

		FY 2018-19	FY 2019-20	FY 2020-21	%
		Actual	Amended	Adopted	Change
OPEB Expense	\$	62,658	-	-	0.00%
Unemployment Insurance		953	1,200	1,200	0.00%
Cost Allocation		155,239	166,858	162,340	-2.71%
Internal Service Charge IT		57,087	77,690	83,206	7.10%
Internal Service Chrg-Risk Mgt		46,875	54,135	54,135	0.00%
Depreciation Expense		677,130	-	-	0.00%
Redemption Of Principal		-	356,636	340,890	-4.42%
Principal (Lease)		-	28,500	32,128	12.73%
Interest Payments		1,389,616	1,383,123	1,370,139	-0.94%
Interest (Lease)		1,096	2,400	2,321	-3.29%
Contingency		8,970	50,000	163,305	226.61%
Total Public Utilities - Non-Departmental	\$	2,399,623	2,120,542	2,209,664	4.20%

TOTAL EXPENSES	\$	8,432,302	9,373,441	9,454,379	0.86%
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Stormwater Management Fund

Description

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

FY 20 Accomplishments

- Managed design for several future construction projects, namely Wrenn's Mill Recycling Center, Isle of Wight Volunteer Rescue Squad Drainage improvements, and preliminary designs for stormwater improvements for other recycling centers.
- Continued SAC committee meetings.
- Continued participation in regional organizations such as HRPDC and VAMSA.
- Attended required stormwater-related training events and conferences.

FY 21 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.

Performance Measures/Statistics	FY 19 Actual	FY 20 Estimate	FY 21 Estimate
Number of Erosion & Sediment Control Inspections	1,208	1,575	1,500
VSMP Authority Inspections	37	25	30
Percent of Site Review Comments Provided w/ 30 Days	85%	85%	85%
Erosion & Sediment Control Program Meets/Exceeds State Regulations	Yes	Yes	Yes
Stormwater Management Program Meets/Exceeds State Regulations	Yes	Yes	Yes
Stormwater Management Facility Inspections	37	82	50

Isle of Wight County
FY 2020-21 Adopted Operating Budget
Departmental Resource Summary

Stormwater Management Fund

REVENUE

		FY 2018-19	FY 2019-20	FY 2020-21	%
		Actual	Amended	Adopted	Change
Stormwater Fee	\$	1,274,648	1,275,000	1,275,000	0.00%
Stormwater Technology Fee		6,150	3,500	3,500	0.00%
Stormwater Inspection Fees		168,732	100,000	100,000	0.00%
VSMP Permit-State		4,894	-	5,000	100.00%
Interest Revenue		3,998	2,876	2,876	0.00%
State Grant Revenue		285,844	-	-	0.00%
Total Revenue	\$	1,744,266	1,381,376	1,386,376	0.36%

EXPENDITURE SUMMARY

		FY 2018-19	FY 2019-20	FY 2020-21	%
		Actual	Amended	Adopted	Change
Stormwater Management Services	\$	1,258,641	1,446,461	1,386,376	-4.15%
Total Expenses	\$	1,258,641	1,446,461	1,386,376	-4.15%

Note: FY 2019-20 amended budget includes approved carryover in the amount of \$65,085.

Isle of Wight County
FY 2020-21 Adopted Operating Budget
Departmental Resource Detail
Stormwater Management Fund

STORMWATER ADMINISTRATION

		FY 2018-19	FY 2019-20	FY 2020-21	%
		Actual	Amended	Adopted	Change
Salaries And Wages	\$	446,252	495,358	455,376	-8.07%
Overtime		396	-	-	0.00%
Part-Time Salaries		-	2,230	500	-77.58%
Other Compensation		900	2,800	2,800	0.00%
Fica & Medicare Benefits		31,974	38,066	34,837	-8.48%
VRS - Retirement Benefits		28,637	53,850	48,166	-10.56%
Medical/Dental Plans		101,272	122,387	101,633	-16.96%
Group Life Insurance		5,848	6,519	6,103	-6.38%
OPEB Expense		19,155	-	-	0.00%
Deferred Comp		2,877	3,297	2,877	-12.74%
Professional Services		119,717	213,685	150,000	-29.80%
HRPDC Stormwater Mgt. Fee		9,045	8,855	14,420	62.85%
Advertising		-	1,000	1,000	0.00%
Contracted Services		8,708	50,000	50,000	0.00%
Cost Allocation		65,629	59,829	63,578	6.27%
Internal Service Charge IT		46,117	34,530	33,907	-1.80%
Internal Service Chrg-Risk Mgt		8,706	16,035	16,035	0.00%
Utilities		2,054	3,900	3,900	0.00%
Postage		133	3,000	3,000	0.00%
Telephone (Voice And Fax)		4,652	4,541	4,582	0.90%
Lease/Rental of Equipment		-	3,000	3,000	0.00%
Travel & Training		5,969	8,900	8,900	0.00%
Tolls & Parking		35	100	100	0.00%
Peanut Soil & Water Conserv Bd		8,000	8,000	8,000	0.00%
Operating Expenses		1,904	7,525	6,575	-12.62%
VSMP Expense(State)		1,033	5,000	5,000	0.00%
Dues & Association Memberships		1,885	2,500	2,500	0.00%
Office Supplies		1,887	3,000	3,000	0.00%
Copier Costs		3,944	3,902	3,902	0.00%
Computer Software <\$5k		2,958	-	-	0.00%
Fleet		4,275	15,080	10,580	-29.84%
Uniforms		811	845	845	0.00%
Equipment/Machinery		430	15,000	7,500	-50.00%
Vehicles		-	21,550	-	-100.00%
Computer Software		34	4,515	6,000	32.89%
Designated Stormwater Capital		-	3,941	-	-100.00%
Depreciation Expense		101,250	-	-	0.00%
Principal (Lease)		-	2,923	-	-100.00%
Interest (Lease)		95	24	-	-100.00%
Transfer To Capital Projects		200,000	-	-	0.00%
Trsf. to SW Capital Projects		-	200,000	200,000	0.00%
Contingency		-	13,259	127,760	863.57%
Total Operating Expenses	\$	1,236,583	1,438,946	1,386,376	-3.65%
OTHER EXPENSES					
TMDL - Professional Services	\$	2,302	-	-	0.00%
Stormwater Capital Maintenance		19,755	-	-	0.00%
Stormwater Management Program		-	7,515	-	-100.00%
Total Other Expenses	\$	22,057	7,515	-	-100.00%
Total Expenses	\$	1,258,641	1,446,461	1,386,376	-4.15%

Isle of Wight County
FY 2020-21 Adopted Operating Budget
Departmental Resource Detail

Stormwater Management Fund

PERSONNEL SUMMARY

	FY 2018-19	FY 2019-20	FY 2020-21
	Actual	Amended	Adopted
Director of Utility Services	0.85	0.85	0.85
Capital Projects Engineer	1.00	1.00	1.00
Construction Manager (Report to PWA)	0.15	0.15	0.15
Construction Inspector (Report to PWA)	0.15	0.15	0.15
Deputy Clerk III	1.00	1.00	1.00
Engineering & Environmental Tech.	2.00	2.00	2.00
Environmental Program Manager	1.00	1.00	1.00
Stormwater Engineer	1.00	1.00	1.00
Stormwater Technician	1.00	1.00	1.00
Fiscal Assistant	0.00	0.00	0.00
Engineer	0.00	0.00	0.00
Administrative Asst.	1.00	1.00	1.00
Number of Full-Time Positions	9.15	9.15	9.15



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Internal Service Funds

Technology Services Fund

Description

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

FY 20 Accomplishments

- Completed major “Disaster Recovery Project” which entailed installing new server / backup hardware as well as a new software platform which performs replication, backup and disaster recovery management.
- County IT began Technology Services support for the Town of Smithfield and the Town of Windsor incorporating major IT updates and upgrades for both municipalities.
- Completed web development and redesign of new Isle of Wight County Website.
- Completed Access Control / Security Camera replacements and upgrades in the County Administration building.
- New GIS Server virtualization completed along with new operating system, database and ARC GIS software upgrades.
- Completed E911 Dispatch boundary identifications with neighboring localities for VA State / Next Generation 911 (NG911) data requirements.

FY 21 Objectives

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

Performance Measures/Statistics	FY 18 Actual	FY 19 Estimate	FY 20 Estimate
Percent of time Network is available for customers	99%	99%	99%

Isle of Wight County
FY 2020-21 Adopted Operating Budget
Departmental Resource Summary

Technology Services Fund

REVENUES

		FY 2018-19	FY 2019-20	FY 2020-21	%
		Actual	Amended	Adopted	Change
Charter Franchise PEG Fees	\$	11,280	11,200	11,400	1.79%
Billings to DSS		109,854	146,750	191,375	30.41%
Billings to Econ Development		-	-	16,641	100.00%
Billings to General Fund		813,668	926,910	888,644	-4.13%
Billings to E-911		55,238	77,690	74,886	-3.61%
Billings to Public Utilities		57,087	77,690	83,206	7.10%
Billings to Stormwater		46,117	34,530	33,907	-1.80%
Billings to Tourism		7,982	18,345	17,681	-3.62%
Billings to Towns		-	92,000	92,000	0.00%
Charges for GIS Data/Maps		91	-	-	0.00%
Appropriated fund balance		-	26,081	33,697	29.20%
Total Revenue	\$	1,101,317	1,411,196	1,443,437	2.28%

EXPENDITURE SUMMARY

		FY 2018-19	FY 2019-20	FY 2020-21	%
		Actual	Amended	Adopted	Change
Technology Services	\$	1,101,317	1,411,196	1,443,437	2.28%
Total Expenditures	\$	1,101,317	1,411,196	1,443,437	2.28%

Isle of Wight County
FY 2020-21 Adopted Operating Budget
Departmental Resource Detail
Technology Services Fund

EXPENDITURES

	FY 2018-19	FY 2019-20	FY 2020-21	%
	Actual	Amended	Adopted	Change
Salaries And Wages	\$ 438,692	448,472	517,573	15.41%
Overtime	3,081	-	-	0.00%
Part-Time Salaries	6,614	-	-	0.00%
Fica & Medicare Benefits	32,390	34,309	41,614	21.29%
VRS - Retirement Benefits	25,531	44,599	57,092	28.01%
Medical/Dental Plans	89,307	97,438	113,245	16.22%
Group Life Insurance	5,594	5,875	7,290	24.09%
OPEB Expense	(2,916)	-	-	0.00%
Deferred Comp	2,520	2,940	2,940	0.00%
Professional Services	40,372	100,250	75,000	-25.19%
Repairs & Maintenance	15,721	20,000	20,000	0.00%
Computer Software Maintenance	319,485	330,000	348,000	5.45%
Postage	30	100	200	100.00%
Telephone (Voice And Fax)	5,729	5,812	7,033	21.01%
Travel & Training	5,687	8,000	8,000	0.00%
Operating Expenses	-	92,000	-	-100.00%
Office Supplies	3,243	3,000	3,000	0.00%
Computer Software	11,008	30,000	30,000	0.00%
Computer Hardware<\$5k	60,352	75,000	60,000	-20.00%
Fleet	80	1,370	1,990	45.26%
PEG-Equip/Machinery	4,371	12,031	45,097	274.84%
Capital Outlay	-	100,000	100,000	0.00%
Depreciation Expense	30,853	0	-	0.00%
Total Operating Expenditures	\$ 1,097,745	1,411,196	1,438,074	1.90%
Principal (Lease)	-	-	4,898	100.00%
Interest (Lease)	-	-	465	100.00%
Total Nonoperating Expenses	\$ -	-	5,363	100.00%
TOTAL EXPENDITURES	\$ 1,097,745	1,411,196	1,443,437	2.28%

Personnel Summary

	FY 2018-19	FY 2019-20	FY 2020-21
	Actual	Approved	Adopted
Director of Information Technology	1.0	1.0	1.0
Network Manager	1.0	1.0	1.0
Web Coordinator	1.0	0.0	0.0
GIS Manager	1.0	1.0	1.0
Systems Analyst	0.0	1.0	1.0
IT Support Specialist II	1.0	0.0	0.0
Information Services Specialist	1.0	1.0	1.0
GIS Technician	1.0	1.0	0.0
GIS Analyst	0.0	0.0	1.0
IT Support Specialist I	1.0	1.0	1.0
IT Support Specialist	0.0	0.0	1.0
Number of Full-Time Positions	8.0	7.0	8.0

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.

FY 20 Accomplishments

- Collaborated with the Finance Department to transition the duties and responsibilities related to the County Insurance processes into the Risk Management department. Created and implemented standard operating procedures for the handling process related to all County insurance coverages including renewal proposal processing, claims handling and maintenance of insured asset schedules. This included coordinating the development and implementation of department level programs.
- Conducted a review of County Personnel Policy, Chapter 1, article XI, Section 11.4 "Use of Controlled Substances" and a review of current "random" testing pool and procedures to ensure compliance with all governing laws and regulations. Provided recommendations for policy amendments and supervisor training.
- Coordinated the development and implementation of departmental self-inspection programs in the Public Works, Public Utility and Parks & Recreation departments, including assisting with identifying areas and programs requiring safety inspection, creating self-inspection checklist for documentation and developing departmental self-inspection schedules.
- Developed and implemented the Risk Management Inspection Program including departmental site inspections and program audits. Developed inspection reports, mechanism for corrective action tracking and follow-up, and internal inspection/audit schedule.
- 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 Health Screenings.

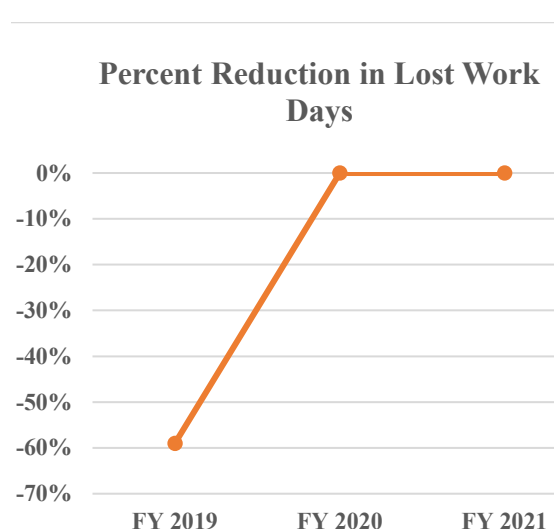
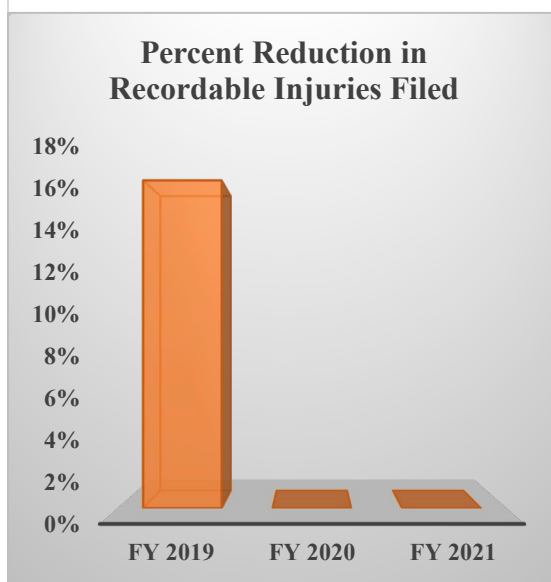
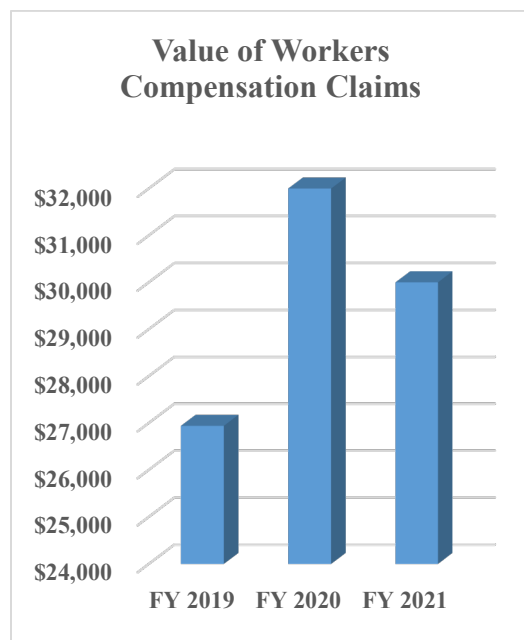
FY 21 Objectives

- To retain or decrease the reduced number of recordable injuries achieved in FY 2019-2020. **(SP4 – Funding the Future)**
- To retain or decrease the reduced number of lost work days achieved in FY 2019-2020. **(SP4 – Funding the Future)**
- To retain or decrease the reduced County's Workers' Compensation Claim Costs achieved in FY 2019-2020. **(SP4 – Funding the Future)**
- To develop and recommend focused risk mitigation strategies based on careful review of incident reports and claim data. **(SP4-Funding the Future)**
- To continue to develop and improve the County's Employee Safety Program by implementation of a Countywide self-inspection program, utilizing routine site visits to identify areas for improvement and coordinate corrective measures with departments.
- To continue to develop the skills and knowledge of the County's Leadership Staff through the incorporation of risk management-related curriculum in the *Isle Lead Supervisor Certificate Program* required of all supervisory-level personnel. **(SP1– Effective Governance and Community Partnerships)**

- To improve the safety of County worksites through coordination of the departmental implementation of programs established in the Employees Safety Program policy. **(SP1 – Effective Governance and Community Partnerships)**

Performance Measures/Statistics	FY 19 Actual	FY 20 Estimate	FY 21 Estimate
Percent Reduction in Recordable Injuries Filed	17%	>=0%	>=0%
Percent Reduction in Lost Work Days Due to Injury	-59%	>=0%	>=0%
Value of Workers Compensation Claims	\$26,940	\$32,000	\$30,000
Number of Safety Training Sessions or Activities Provided	39	60	48

VI. TRENDS OF WORK EFFORTS AND SUPPORTING DOCUMENTATION



Isle of Wight County
FY 2020-21 Adopted Operating Budget
Departmental Resource Summary

Risk Management Fund

REVENUES

		FY 2018-19	FY 2019-20	FY 2020-21	%
		Actual	Amended	Adopted	Change
Billings to DSS	\$	35,193	28,850	28,850	0.00%
Billings to General Fund		606,740	636,735	636,735	0.00%
Billings to E-911		13,437	25,790	25,790	0.00%
Billings to Public Utilities		46,875	54,135	54,135	0.00%
Billings to Stormwater		8,706	16,035	16,035	0.00%
Billings to Tourism		2,108	5,581	5,581	0.00%
Total Revenue	\$	713,059	767,126	767,126	0.00%

EXPENDITURE SUMMARY

		FY 2018-19	FY 2019-20	FY 2020-21	%
		Actual	Amended	Adopted	Change
Risk Management	\$	716,849	767,126	767,126	0.00%
Total Expenses	\$	716,849	767,126	767,126	0.00%

Isle of Wight County
FY 2020-21 Adopted Operating Budget
Departmental Resource Detail

Risk Management Fund

EXPENDITURES

		FY 2018-19	FY 2019-20	FY 2020-21	%
		Actual	Amended	Adopted	Change
Salaries And Wages	\$	77,086	118,360	118,360	0.00%
Fica & Medicare Benefits		5,291	9,055	9,055	0.00%
VRS - Retirement Benefits		6,638	12,035	12,728	5.76%
Medical/Dental Plans		-	19,478	-	-100.00%
Group Life Insurance		919	1,551	1,587	2.32%
OPEB Expense		959	-	-	0.00%
Unemployment Insurance		-	-	30,000	100.00%
Workers Compensation		266,748	272,248	277,989	2.11%
Deferred Comp		455	840	840	0.00%
Uniforms Taxable		189	-	-	0.00%
Professional Services		75,933	15,000	-	-100.00%
Repairs & Maintenance		-	850	-	-100.00%
Telephone (Voice And Fax)		77	1,260	1,279	1.51%
Health & Wellness		2,164	2,015	1,500	-25.56%
Claims Deductible		4,500	6,940	6,940	0.00%
A&S Inmate Trustees		2,500	2,500	2,500	0.00%
Line of Duty		81,774	82,203	90,643	10.27%
Property Insurance		74,957	72,082	77,262	7.19%
Motor Vehicle Insurance		84,005	84,792	79,051	-6.77%
Surety Bonds		775	775	775	0.00%
Public Official Liability Insu		5,354	5,354	5,354	0.00%
General Liability Insurance		16,145	16,288	19,188	17.80%
Travel & Training		6,273	6,500	6,500	0.00%
Operating Expenses		1,229	1,200	1,000	-16.67%
Dues & Association Memberships		462	500	500	0.00%
Office Supplies		291	300	300	0.00%
Computer Hardware <\$5k		1,848	-	-	0.00%
PPE & Safety		-	35,000	200	-99.43%
Office Furniture		276	-	-	0.00%
Contingency		-	-	23,575	100.00%
Total Operating Expenses	\$	716,849	767,126	767,126	0.00%

TOTAL EXPENSES	\$	716,849	767,126	767,126	0.00%
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Personnel Summary

	FY 2018-19	FY 2019-20	FY 2020-21
	Actual	Amended	Adopted
Risk Management Coordinator	1.0	0.0	0.0
Risk Manager	0.0	1.0	1.0
Safety Officer	0.0	1.0	1.0
Number of Full-Time Positions	1.0	2.0	2.0



School Funds

School Funds

Description

The Isle of Wight County School Division operates under the jurisdiction of the five member County School Board who are elected by the citizens. The curriculum includes college preparatory instruction, vocational education, and special education. The School Division is comprised of five (5) elementary schools, two (2) middle schools, and two (2) high schools. Approximately 5,500 students are enrolled in Isle of Wight County public schools.

Goals and Objectives

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

Performance Measures/Statistics	FY 19	FY 20	FY 21
Student Enrollment	5,356	5,420	5,500
On-Time Graduation Rate	94.0%	94.0%	94.0%
Drop Out Rate	3.0	3.0%	3.0%
Percent of Schools Accredited	100	100	100

Isle of Wight County
Adopted FY 2020-21 Operating Budget Summary
All School Funds

REVENUE

	FY 2018-19	FY 2019-20	2020-21	%
	Actual	Amended	Adopted	Change
State / Federal / Other	\$ 36,478,590	38,058,166	40,026,477	5.2%
Transfer from General Fund - Local Support	26,272,734	27,463,714	27,220,840	-0.9%
Total Revenue	\$ 62,751,324	65,521,880	67,247,317	2.6%

EXPENDITURE SUMMARY

	FY 2018-19	FY 2019-20	2020-21	%
	Actual	Amended	Adopted	Change
School Expenditures	\$ 62,445,988	65,521,880	67,247,317	2.6%
Total Expenditures	\$ 62,445,988	65,521,880	67,247,317	2.6%

Isle of Wight County
Adopted FY 2020-21 Operating Budget Summary
All School Funds

SCHOOL FUNDS

	FY 2018-19	FY 2019-20	2020-21	%
	Actual	Amended	Adopted	Change
Administration, Attendance & Health	\$ 2,430,583	2,586,086	2,700,099	4.4%
Instructional Services	45,814,195	47,914,778	49,291,976	2.9%
Pupil Transportation	4,094,651	4,300,601	4,303,474	0.1%
Operations & Maintenance	5,083,962	5,713,382	5,881,679	2.9%
Technology	2,382,091	2,430,531	2,522,283	3.8%
Food Services	2,189,858	2,110,025	2,064,425	-2.2%
Debt Service	450,648	466,477	483,381	3.6%
Total Operating Expenditures	\$ 62,445,988	65,521,880	67,247,317	2.6%



Capital Projects Fund

Isle of Wight County

Adopted FY 2020-21 Capital Projects Budget

Revenue

	2019-20 Budget	2020-21 Adopted	% Chng
General Fund Transfer	296,322	100,000	-66.3%
General Obligation Bond Proceeds	-	13,545,000	100.0%
Proffer Revenues	-	600,000	100.0%
Public Utility Bonds - Unspent Proceeds	2,450,000	650,000	-73.5%
Grants and Donations	318,750	300,000	-5.9%
Fund Balance - General Fund	2,946,128	230,000	-92.2%
Total Revenue	\$ 6,011,200	\$ 15,425,000	156.6%

Expenditure Summary

	2019-20 Budget	2020-21 Adopted	% Chng
Capital Projects Expenditures	\$ 6,011,200	\$ 15,425,000	156.6%
Total Expenditures	\$ 6,011,200	\$ 15,425,000	156.6%

Isle of Wight County

Adopted FY 2020-21 Capital Projects Budget

Project Detail

	2019-20 Budget	2020-21 Adopted	% Chng
Parks & Recreation			
Master Plan	\$ 50,000	-	100.0%
Capital Maintenance	-	50,000	100.0%
Bradby Park Development	-	100,000	100.0%
Heritage Park Bleachers	-	51,000	100.0%
Jones Creek Dock	-	200,000	100.0%
Nike Park Tennis Courts Restoration	-	29,000	100.0%
Tyler's Beach Development	-	110,000	100.0%
Public Works			
Space Needs - Social Services Building	62,500	-	-100.0%
Space Needs - Windsor Library Addition	-	350,000	100.0%
Capital Maintenance	340,000	360,000	5.9%
Public Safety			
Fire/EMS Apparatus Replacements	750,000	1,525,000	103.3%
Windsor VFD SCBA Compressor	58,700	-	100.0%
Facility Assessment	-	-	100.0%
Schools			
Roof Projects	1,000,000	350,000	100.0%
Hardy Elementary	950,000	11,000,000	100.0%
Economic Development			
Asset Maintenance	-	250,000	100.0%
Permit Ready Site (41 acres)	-	100,000	100.0%
Stormwater			
Stormwater BMP Projects	250,000	250,000	0.0%
Stormwater Capital Maintenance	50,000	50,000	0.0%
Public Utilities			
Capital Maintenance (Sewer)	50,000	100,000	100.0%
Capital Upgrades (Water)	300,000	300,000	100.0%
Rt 10 Water Extension	2,100,000	-	-100.0%
Windsor Sewer Proj (Sewer Cap Prj)	-	250,000	
Other			
Capital Contingency	50,000	-	-100.0%
Total Capital Expenditures	\$ 6,011,200	15,425,000	156.6%



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APPENDICES OF SUPPORTING BUDGET DOCUMENTS



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Personnel Summary

Isle of Wight County
Adopted FY 2020-21 Operating Budget
Personnel Summary

	2018-2019 Budget	2019-2020 Budget	2020-2021 Adopted
General Fund:			
General Government:			
Board of Supervisors	0.5	0.5	0.5
County Administration	2.5	2.5	2.5
Budget & Finance	8.0	8.0	8.0
County Attorney	2.0	2.0	2.0
Human Resources	2.0	2.0	2.0
Commissioner of the Revenue	10.0	10.0	10.0
Treasurer	9.0	9.0	9.0
Purchasing	1.0	1.0	1.0
Registrar	2.0	2.0	2.0
Total General Government	37.0	37.0	37.0
Judicial:			
Clerk of the Circuit Court	6.0	6.0	7.0
Circuit Court Judges	1.0	1.0	1.0
Commonwealth's Attorney	8.0	8.0	8.0
Total Judicial	15.0	15.0	16.0
Public Safety:			
Sheriff Department	55.0	55.0	55.0
Sheriff - Animal Shelter	5.0	7.0	7.0
Fire and Rescue Response	18.0	21.0	24.0
Fire & Rescue - Emergency Management & Billing	5.0	5.0	5.0
Codes Inspections	5.0	5.0	5.0
Total Public Safety	88.0	93.0	96.0
General Services:			
Public Works - Administration	3.0	3.0	3.0
Public Works - Transportation	2.0	2.0	2.0
Public Works - Refuse Collection & Disposal	9.0	9.0	9.0
Public Works - Building Maintenance	9.0	10.0	10.0
Public Works - Capital Programs and Inspections	0.9	0.9	0.9
Total General Services	23.9	24.9	24.9
Parks, Recreation and Cultural:			
Parks and Recreation - Administration	3.0	3.0	3.0
Parks and Recreation - Parks, Gateways, and Grounds Maintenance	13.0	13.0	13.0
Parks and Recreation - Programs	5.0	5.0	5.0
Total Parks, Recreation and Cultural	21.0	21.0	21.0

Isle of Wight County
Adopted FY 2020-21 Operating Budget
Personnel Summary

	2018-2019 Budget	2019-2020 Budget	2020-2021 Adopted
Community Development:			
Planning and Zoning	11.0	11.0	11.0
Economic Development	4.0	4.0	4.0
Tourism	4.0	4.0	4.0
Communications	1.0	1.0	1.0
Total Community Development	20.0	20.0	20.0
Total General Fund	204.9	210.9	214.9
Special Revenue Funds:			
E911 Dispatch	18.0	18.0	18.0
Total Special Revenue Funds	18.0	18.0	18.0
Enterprise Fund:			
Public Utilities:			
Public Utility Fund-Administration	4.0	4.0	4.0
Public Utility Fund-Water	7.0	8.0	8.0
Public Utility Fund-Sewer	7.0	8.0	8.0
Stormwater Management Fund:			
Stormwater Management Fund	9.2	9.2	8.2
Total Enterprise Funds	27.2	29.2	28.1
Internal Service Funds:			
Technology Services	7.0	7.0	8.0
Risk Management	2.0	2.0	2.0
Total Internal Service Funds	9.0	9.0	10.0
Total All Funds	259.1	267.1	271.0



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Adopted Capital Improvements Plan FY 2021-2030



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Executive Summary

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.

EXECUTIVE SUMMARY

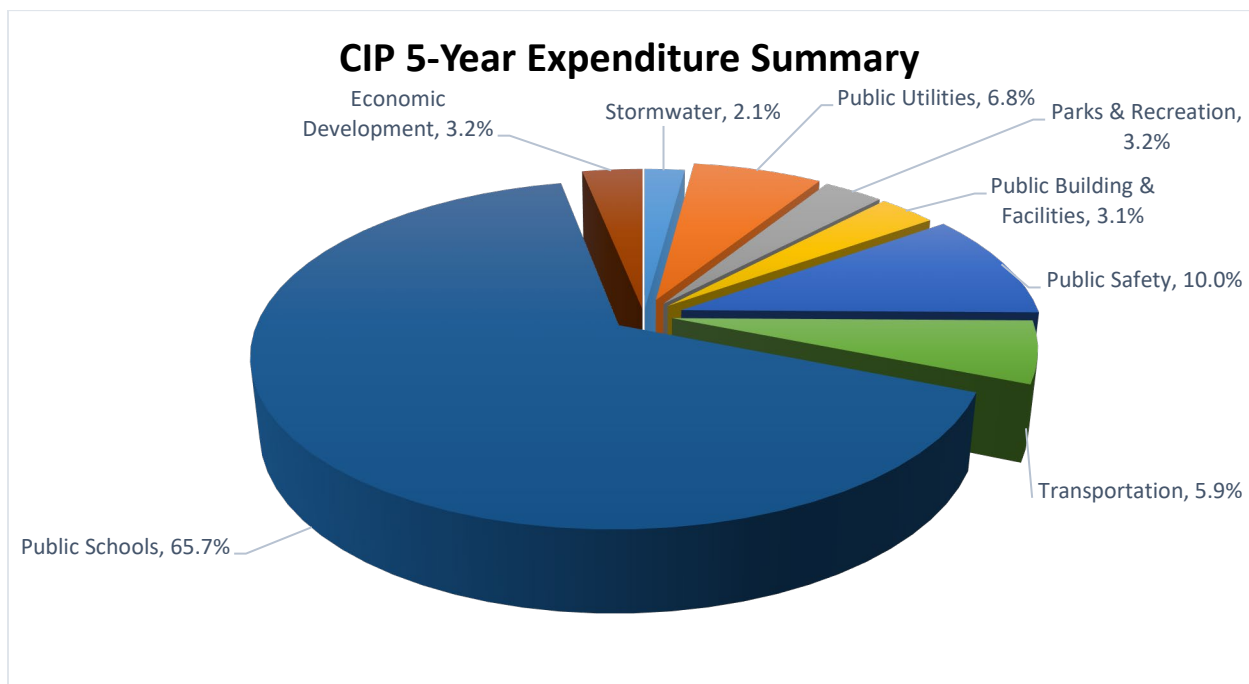
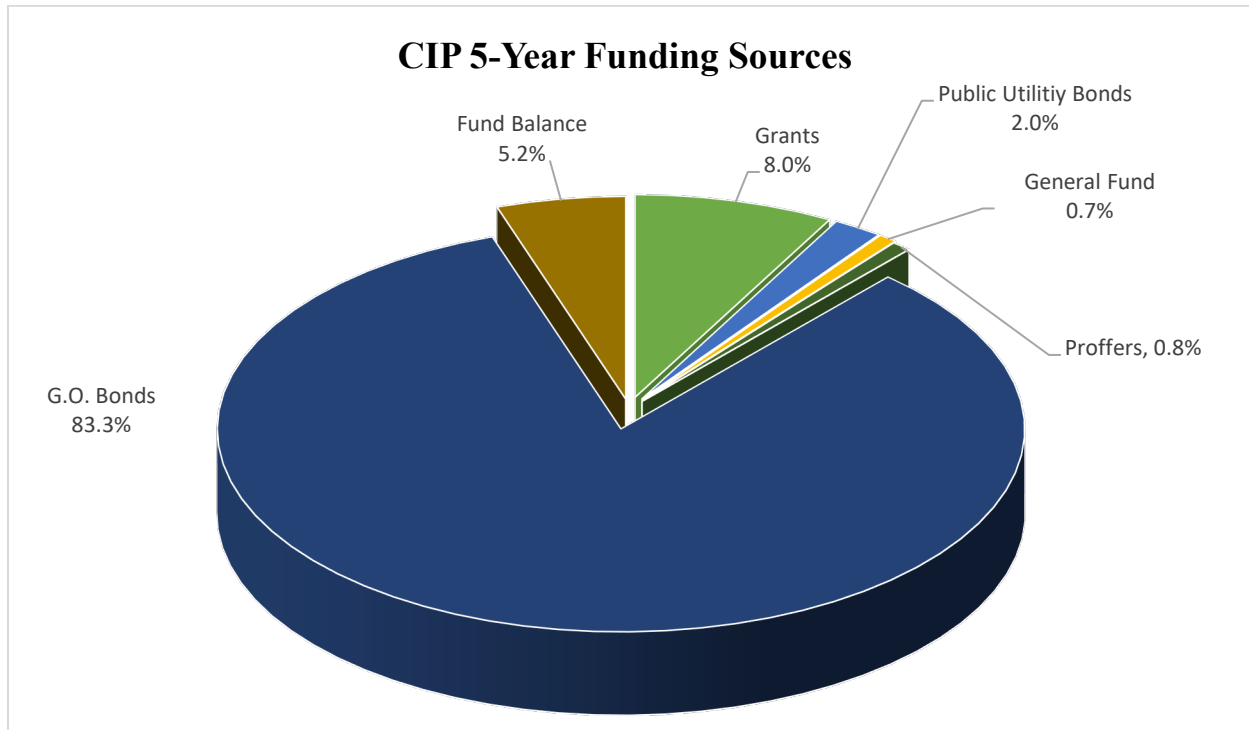
FY 2021-2025 CIP

	FY21	FY22	FY23	FY24	FY25	Five-YR Subtotal
Public Utilities Fund	\$ 650,000	700,000	3,100,000	400,000	400,000	5,250,000
Stormwater Fund	300,000	300,000	350,000	400,000	300,000	1,650,000
General Government	14,475,000	15,575,000	17,744,000	17,720,000	4,250,000	69,764,000
Total All Funds	<u>\$ 15,425,000</u>	<u>16,575,000</u>	<u>21,194,000</u>	<u>18,520,000</u>	<u>4,950,000</u>	<u>76,664,000</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.

EXECUTIVE SUMMARY





Capital Improvements Plan Summary by Fund

**ISLE OF WIGHT CAPITAL IMPROVEMENTS PLAN
SUMMARY BY FUND
FY 2021 - 2030**

PLANNED EXPENDITURES	5 Year Summary							
	2020-21	2021-22	2022-23	2023-24	2024-25	5 Year Total	6-10 Year Total	10 Year Total
PUBLIC UTILITIES FUND	\$ 650,000	\$ 700,000	\$ 3,100,000	\$ 400,000	\$ 400,000	\$ 5,250,000	\$ 2,000,000	\$ 7,250,000
STORMWATER FUND	300,000	300,000	350,000	400,000	300,000	1,650,000	1,500,000	3,150,000
GENERAL GOVERNMENT FUND	14,475,000	15,575,000	17,744,000	17,720,000	4,250,000	69,764,000	16,365,000	86,129,000
TOTAL ALL FUNDS:	\$ 15,425,000	\$ 16,575,000	\$ 21,194,000	\$ 18,520,000	\$ 4,950,000	\$ 76,664,000	\$ 19,865,000	\$ 96,529,000

FUNDING SOURCES	5 Year Summary							
	2020-21	2021-22	2022-23	2023-24	2024-25	5 Year Total	6-10 Year Total	10 Year Total
Public Utility Bonds	\$ -	\$ -	\$ -	\$ 400,000	\$ 400,000	\$ 800,000	\$ -	\$ 800,000
Existing Public Utility Bonds	650,000	70,000	-	-	-	720,000	-	720,000
Fund Balance	-	630,000	3,100,000	-	-	3,730,000	-	3,730,000
Transfer from General Fund							2,000,000	2,000,000
PUBLIC UTILITIES FUND	\$ 650,000	\$ 700,000	\$ 3,100,000	\$ 400,000	\$ 400,000	\$ 5,250,000	\$ 2,000,000	\$ 7,250,000
Grants and Donations	\$ 300,000	\$ 300,000	\$ 350,000	\$ 400,000	\$ 300,000	\$ 1,650,000	\$ 1,500,000	\$ 3,150,000
STORMWATER FUND	\$ 300,000	\$ 300,000	\$ 350,000	\$ 400,000	\$ 300,000	\$ 1,650,000	\$ 1,500,000	\$ 3,150,000
Proffer Revenues	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ 600,000	\$ -	\$ 600,000
Grants and Donations	-	900,000	350,000	1,000,000	2,235,000	4,485,000	-	4,485,000
Transfer from General Fund	100,000	100,000	169,000	100,000	100,000	569,000	1,500,000	2,069,000
Fund Balance	230,000	-	-	-	-	230,000	2,700,000	2,930,000
General Obligation Bonds	13,545,000	14,575,000	17,225,000	16,620,000	1,915,000	63,880,000	12,165,000	76,045,000
GENERAL GOVERNMENT FUND	\$ 14,475,000	\$ 15,575,000	\$ 17,744,000	\$ 17,720,000	\$ 4,250,000	\$ 69,764,000	\$ 16,365,000	\$ 86,129,000
TOTAL ALL FUNDS:	\$ 15,425,000	\$ 16,575,000	\$ 21,194,000	\$ 18,520,000	\$ 4,950,000	\$ 76,664,000	\$ 19,865,000	\$ 96,529,000



Capital Improvements Plan Public Utilities Fund

**CAPITAL IMPROVEMENTS PLAN
PUBLIC UTILITIES FUND
FY 2021 - 2030**

Public Utilities Fund	5 Year Summary							
Planned Expenditures	2020-21	2021-22	2022-23	2023-24	2024-25	5 Year Total	6-10 Year Total	10 Year Total
Water Projects								
Capital Maintenance / Line Replacements	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,500,000	\$ 1,500,000	\$ 3,000,000
Benns Grant Water Tank	-	300,000	2,700,000	-	-	3,000,000	-	3,000,000
Sewer Projects								
Capital Maintenance	100,000	100,000	100,000	100,000	100,000	500,000	500,000	1,000,000
Windsor Sewer Project	250,000	-	-	-	-	250,000	-	250,000
Total Public Utility Fund	\$ 650,000	\$ 700,000	\$ 3,100,000	\$ 400,000	\$ 400,000	\$ 5,250,000	\$ 2,000,000	\$ 7,250,000

Public Utilities Fund	5 Year Summary							
Funding Sources	2020-21	2021-22	2022-23	2023-24	2024-25	5 Year Total	6-10 Year Total	10 Year Total
Public Utility Bonds	\$ -	\$ -	\$ -	\$ 400,000	\$ 400,000	\$ 800,000	\$ -	\$ 800,000
Existing Public Utility Bonds	650,000	70,000	-	-	-	720,000	-	720,000
Fund Balance	-	630,000	3,100,000	-	-	3,730,000	-	3,730,000
Transfer from General Fund	-	-	-	-	-	-	2,000,000	2,000,000
Total Public Utility Fund	\$ 650,000	\$ 700,000	\$ 3,100,000	\$ 400,000	\$ 400,000	\$ 5,250,000	\$ 2,000,000	\$ 7,250,000

Water Projects



Capital Maintenance/Line Replacements

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

<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26-30</u>	<u>Total</u>
\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$1,500,000	\$3,000,000



Benns Grant Water Tank & Booster Pump

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

<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26-30</u>	<u>Total</u>
\$0	\$300,000	\$2,700,000	\$0	\$0	\$0	\$3,000,000

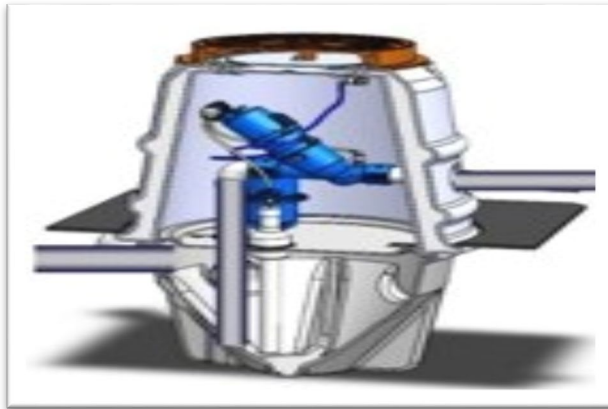
Sewer Projects



Capital Maintenance

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

<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26-30</u>	<u>Total</u>
\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000	\$1,000,000



Windsor Sewer Project

This project replaces the Remote Telemetry (RTU) at all sewer stations. This upgrade will convert the existing radio-based units to cellular service and is in conjunction with the ongoing central SCADA system upgrade.

<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26-30</u>	<u>Total</u>
\$250,000	\$0	\$0	\$0	\$0	\$0	\$250,000



Capital Improvements Plan Stormwater Fund

**CAPITAL IMPROVEMENTS PLAN
STORMWATER FUND
FY 2021 - 2030**

Stormwater Fund	5 Year Summary							
Planned Expenditures	2020-21	2021-22	2022-23	2023-24	2024-25	5 Year Subtotal	6-10 Year Subtotal	10 Year Total
Stormwater BMP Projects:								
SLAF Projects	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,250,000	\$ 1,250,000	\$ 2,500,000
Capital Maintenance	50,000	50,000	50,000	50,000	50,000	250,000	250,000	500,000
Enhanced Commercial Data Base	-	-	50,000	100,000	-	150,000	-	150,000
Total	\$ 300,000	\$ 300,000	\$ 350,000	\$ 400,000	\$ 300,000	\$ 1,650,000	\$ 1,500,000	\$ 3,150,000

Stormwater Fund	5 Year Summary							
Funding Sources	2020-21	2021-22	2022-23	2023-24	2024-25	5 Year Subtotal	6-10 Year Subtotal	10 Year Total
Grants/Donations	\$ 300,000	\$ 300,000	\$ 350,000	\$ 400,000	\$ 300,000	\$ 1,650,000	\$ 1,500,000	\$ 3,150,000
Total	\$ 300,000	\$ 300,000	\$ 350,000	\$ 400,000	\$ 300,000	\$ 1,650,000	\$ 1,500,000	\$ 3,150,000

Stormwater



Stormwater BMP Projects

The project will provide for the design and construction of stormwater facilities including, but not limited to, infiltration trenches, bioretention facilities, and wet retention ponds to reduce pollutant loadings into streams and waterways.

<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26-30</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

<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26-30</u>	<u>Total</u>
\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000	\$500,000

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

Stormwater



Data Base Upgrades

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

<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26-30</u>	<u>Total</u>
\$0	\$0	\$50,000	\$100,000	\$0	\$0	\$150,000

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



General Government

**CAPITAL IMPROVEMENTS PLAN
GENERAL GOVERNMENT
FY 2021-2030**

General Government Projects	5 Year Summary							
Planned Expenditures	2020-21	2021-22	2022-23	2023-24	2024-25	5 Year Subtotal	6-10 Year Subtotal	10 Year Total
Parks & Recreation	\$ 540,000	\$ 720,000	\$ 369,000	\$ 300,000	\$ 500,000	\$ 2,429,000	\$ 700,000	\$ 3,129,000
Public Building & Facilities	710,000	380,000	400,000	420,000	440,000	2,350,000	2,500,000	4,850,000
Public Safety	1,525,000	2,050,000	2,100,000	1,475,000	575,000	7,725,000	4,275,000	12,000,000
Transportation	-	900,000	350,000	1,000,000	2,235,000	4,485,000	-	4,485,000
Public Schools	11,350,000	11,000,000	14,000,000	14,000,000	-	50,350,000	4,000,000	54,350,000
Economic Development	350,000	525,000	525,000	525,000	500,000	2,425,000	4,890,000	7,315,000
Total General Government:	\$ 14,475,000	\$ 15,575,000	\$ 17,744,000	\$ 17,720,000	\$ 4,250,000	\$ 69,764,000	\$ 16,365,000	\$ 86,129,000

General Government Projects	5 Year Summary							
Funding Sources	2020-21	2021-22	2022-23	2023-24	2024-25	5 Year Subtotal	6-10 Year Subtotal	10 Year Total
Fund Balance	\$ 230,000	\$ -	\$ -	\$ -	\$ -	\$ 230,000	2,700,000	2,930,000
General Obligation Bonds	13,545,000	14,575,000	17,225,000	16,620,000	1,915,000	63,880,000	12,165,000	76,045,000
Grants and Donations	-	900,000	350,000	1,000,000	2,235,000	4,485,000	-	4,485,000
Proffer Revenues	600,000	-	-	-	-	600,000	-	600,000
Transfer from General Fund	100,000	100,000	169,000	100,000	100,000	569,000	1,500,000	2,069,000
Total General Government:	\$ 14,475,000	\$ 15,575,000	\$ 17,744,000	\$ 17,720,000	\$ 4,250,000	\$ 69,764,000	\$ 16,365,000	\$ 86,129,000

**CAPITAL IMPROVEMENTS PLAN
PARKS AND RECREATION
FY 2021-2030**

Parks and Recreation	5 Year Summary							
Planned Expenditures	2020-21	2021-22	2022-23	2023-24	2024-25	5 Year Subtotal	6-10 Year Subtotal	10 Year Total
Parks & Rec-Capital Maintenance	\$ 50,000	\$ 75,000	\$ 75,000	\$ 100,000	\$ 100,000	\$ 400,000	\$ 500,000	\$ 900,000
Bradby Park Development	100,000	-	200,000	200,000	400,000	900,000	-	900,000
Tylers Beach Development	110,000	-	-	-	-	110,000	-	110,000
Nike Park Pavement Repair	-	400,000	-	-	-	400,000	-	400,000
Heritage Park Bleachers	51,000	51,000	-	-	-	102,000	-	102,000
Jones Creek Dock	200,000	-	-	-	-	200,000	-	200,000
Nike Park Playground	-	90,000	-	-	-	90,000	-	90,000
Nike Park Tennis Court Restoration	29,000	104,000	94,000	-	-	227,000	-	227,000
Heritage Park Amphitheater	-	-	-	-	-	-	200,000	200,000
Total	\$ 540,000	\$ 720,000	\$ 369,000	\$ 300,000	\$ 500,000	\$ 2,429,000	\$ 700,000	\$ 3,129,000

Parks and Recreation	5 Year Summary							
Funding Sources	2020-21	2021-22	2022-23	2023-24	2024-25	5 Year Subtotal	6-10 Year Subtotal	10 Year Total
Fund Balance	\$ 230,000	\$ -	\$ -	\$ -	\$ -	\$ 230,000	\$ 200,000	\$ 430,000
Transfer from General Fund	100,000	100,000	169,000	100,000	100,000	569,000	500,000	1,069,000
General Obligation Bonds	210,000	620,000	200,000	200,000	400,000	1,630,000	-	1,630,000
Total	\$ 540,000	\$ 720,000	\$ 369,000	\$ 300,000	\$ 500,000	\$ 2,429,000	\$ 700,000	\$ 3,129,000

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.

<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26-30</u>	<u>Total</u>
\$50,000	\$75,000	\$75,000	\$100,000	\$100,000	\$500,000	\$900,000



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.

<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26-30</u>	<u>Total</u>
\$100,000	\$0	\$200,000	\$200,000	\$400,000	\$0	\$900,000

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

Parks and Recreation



Tylers Beach Development

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

<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26-30</u>	<u>Total</u>
\$110,000	\$0	\$0	\$0	\$0	\$0	\$110,000



Nike Park Pavement Repair

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

<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26-30</u>	<u>Total</u>
\$0	\$400,000	\$0	\$0	\$0	\$0	\$400,000

Parks and Recreation



Heritage Park Bleachers

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

<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26-30</u>	<u>Total</u>
\$51,000	\$51,000	\$0	\$0	\$0	\$0	\$102,000



Jones Creek Dock

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

<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26-30</u>	<u>Total</u>
\$200,000	\$0	\$0	\$0	\$0	\$0	\$200,000

Parks and Recreation



Nike Park Playground

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

<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26-30</u>	<u>Total</u>
\$0	\$90,000	\$0	\$0	\$0	\$0	\$90,000



Nike Park Tennis Court Restoration

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

<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26-30</u>	<u>Total</u>
\$29,000	\$104,000	\$94,000	\$0	\$0	\$0	\$227,000

Parks and Recreation



Heritage Park Amphitheater

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

<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26-30</u>	<u>Total</u>
\$0	\$0	\$0	\$0	\$0	\$200,000	\$200,000

**CAPITAL IMPROVEMENTS PLAN
PUBLIC BUILDINGS AND FACILITIES
FY 2021 - 2030**

Public Building and Facilities	5 Year Summary							
Planned Expenditures	2020-21	2021-22	2022-23	2023-24	2024-25	5 Year Total	6-10 Year Total	10 Year Total
County Buildings and Facilities								
Capital Maintenance	\$ 360,000	\$ 380,000	\$ 400,000	\$ 420,000	\$ 440,000	\$ 2,000,000	\$ 2,500,000	\$ 4,500,000
Windsor Library Addition	350,000	-	-	-	-	350,000	-	350,000
Total	\$ 710,000	\$ 380,000	\$ 400,000	\$ 420,000	\$ 440,000	\$ 2,350,000	2,500,000	\$ 4,850,000

Public Building and Facilities	5 Year Summary							
Funding Sources	2020-21	2021-22	2022-23	2023-24	2024-25	5 Year Total	6-10 Year Total	10 Year Total
Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500,000	\$ 2,500,000
General Obligation Bonds	710,000	380,000	400,000	420,000	440,000	2,350,000	-	2,350,000
Total	\$ 710,000	\$ 380,000	\$ 400,000	\$ 420,000	\$ 440,000	\$ 2,350,000	\$ 2,500,000	\$ 4,850,000

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.

<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26-30</u>	<u>Total</u>
\$360,000	\$380,000	\$400,000	\$420,000	\$440,000	\$2,500,000	\$4,500,000



Windsor Library

The project includes construction of an 1800 square foot, two story addition to support library and community programs and meetings.

<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26-30</u>	<u>Total</u>
\$350,000	\$0	\$0	\$0	\$0	\$0	\$350,000

**CAPITAL IMPROVEMENTS PLAN
PUBLIC SAFETY
FY 2021-2030**

Public Safety	5 Year Summary							
Planned Expenditures	2020-21	2021-22	2022-23	2023-24	2024-25	5 Year Total	6-10 Year Total	10 Year Total
Fire & Rescue:								
Fire/EMS Apparatus Replacements	\$ 1,525,000	\$ 2,050,000	\$ 1,100,000	\$ 1,475,000	\$ 575,000	\$ 6,725,000	\$ 4,275,000	\$ 11,000,000
SCBA Replacement	-	-	1,000,000	-	-	1,000,000	-	1,000,000
Total	\$ 1,525,000	\$ 2,050,000	\$ 2,100,000	\$ 1,475,000	\$ 575,000	\$ 7,725,000	\$ 4,275,000	\$ 12,000,000

Public Safety	5 Year Summary							
Funding Sources	2020-21	2021-22	2022-23	2023-24	2024-25	5 Year Total	6-10 Year Total	10 Year Total
General Obligation Bonds	\$ 1,525,000	\$ 2,050,000	\$ 2,100,000	\$ 1,475,000	\$ 575,000	\$ 7,725,000	\$ 4,275,000	\$ 12,000,000
Total	\$ 1,525,000	\$ 2,050,000	\$ 2,100,000	\$ 1,475,000	\$ 575,000	\$ 7,725,000	\$ 4,275,000	\$ 12,000,000

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.

<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26-30</u>	<u>Total</u>
\$1,525,000	\$2,050,000	\$1,100,000	\$1,475,000	\$575,000	\$4,275,000	\$11,000,000



SCBA Replacement

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

<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26-30</u>	<u>Total</u>
\$0	\$0	\$1,000,000	\$0	\$0	\$0	\$1,000,000

**CAPITAL IMPROVEMENTS PLAN
TRANSPORTATION
FY 2021 - 2030**

Transportation	5 Year Summary							
Planned Expenditures	2020-21	2021-22	2022-23	2023-24	2024-25	5 Year Total	6-10 Year Total	10 Year Total
Rattlesnake Trail Paving	\$ -	\$ 900,000	\$ -	\$ -	\$ -	\$ 900,000	\$ -	\$ 900,000
Woody Acres Paving	-	-	350,000	-	-	350,000	-	350,000
Rte 460/258 Turn Lane	-	-	-	1,000,000	2,235,000	3,235,000	-	3,235,000
Total	\$ -	\$ 900,000	\$ 350,000	\$ 1,000,000	\$ 2,235,000	\$ 4,485,000	\$ -	\$ 4,485,000

Transportation	5 Year Summary							
Funding Sources	2020-21	2021-22	2022-23	2023-24	2024-25	5 Year Total	6-10 Year Total	10 Year Total
Grants and Donations	\$ -	\$ 900,000	\$ 350,000	\$ 1,000,000	\$ 2,235,000	\$ 4,485,000	\$ -	\$ 4,485,000
Total	\$ -	\$ 900,000	\$ 350,000	\$ 1,000,000	\$ 2,235,000	\$ 4,485,000	\$ -	\$ 4,485,000

Transportation



Rattlesnake Trail Paving

The project will provide for the paving of 2.1 miles of roadway on Rattlesnake Trail through the Rural Rustic Roads paving program.

<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26-30</u>	<u>Total</u>
\$0	\$900,000	\$0	\$0	\$0	\$0	\$900,000



Woody Acres Paving

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

<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26-30</u>	<u>Total</u>
\$0	\$0	\$350,000	\$0	\$0	\$0	\$350,000

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).

<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26-30</u>	<u>Total</u>
\$0	\$0	\$0	\$1,000,000	\$2,235,000	\$0	\$3,235,000

**CAPITAL IMPROVEMENTS PLAN
PUBLIC SCHOOLS
FY 2021-2030**

Public Schools	5 Year Summary							
Planned Expenditures	2020-21	2021-22	2022-23	2023-24	2024-25	5 Year Total	6-10 Year Total	10 Year Total
Hardy Addition/Renovation	\$ 11,000,000	\$ 11,000,000	\$ -	\$ -	\$ -	\$ 22,000,000	\$ -	\$ 22,000,000
Fleet Bus Garage	-	-	-	-	-	-	2,000,000	2,000,000
School Administration Building	-	-	-	-	-	-	2,000,000	2,000,000
Roof Replacements (WHS)	350,000	-	-	-	-	350,000	-	350,000
Westside Addition/Renovation	-	-	14,000,000	14,000,000	-	28,000,000	-	28,000,000
Total	\$ 11,350,000	\$ 11,000,000	\$ 14,000,000	\$ 14,000,000	\$ -	\$ 50,350,000	\$ 4,000,000	\$ 54,350,000

Public Schools	5 Year Summary							
Funding Sources	2020-21	2021-22	2022-23	2023-24	2024-25	5 Year Total	6-10 Year Total	10 Year Total
Proffer Revenues	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ 600,000	\$ -	\$ 600,000
General Obligation Bonds	10,750,000	11,000,000	14,000,000	14,000,000	-	49,750,000	4,000,000	53,750,000
Total	\$ 11,350,000	\$ 11,000,000	\$ 14,000,000	\$ 14,000,000	\$ -	\$ 50,350,000	\$ 4,000,000	\$ 54,350,000

Public Schools



Hardy Elementary Addition/Renovation

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

<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26-30</u>	<u>Total</u>
\$11,000,000	\$11,000,000	\$0	\$0	\$0	\$0	\$22,000,000



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.

<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26-30</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.

<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26-30</u>	<u>Total</u>
\$0	\$0	\$0	\$0	\$0	\$2,000,000	\$2,000,000



Roof Repairs

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

<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26-30</u>	<u>Total</u>
\$350,000	\$0	\$0	\$0	\$0	\$0	\$350,000

Public Schools



Westside Addition/Renovation

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

<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26-30</u>	<u>Total</u>
\$0	\$0	\$14,000,000	\$14,000,000	\$0	\$0	\$28,000,000

**CAPITAL IMPROVEMENTS PLAN
ECONOMIC DEVELOPMENT
FY 2021 - 2030**

Economic Development	5 Year Summary							
Planned Expenditures	2020-21	2021-22	2022-23	2023-24	2024-25	5 Year Total	6-10 Year Total	10 Year Total
Construction/Maintenance	\$ 250,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 500,000	\$ 1,350,000	\$ 1,300,000	\$ 2,650,000
Permit Ready Sites	100,000	325,000	325,000	325,000	-	\$ 1,075,000	3,590,000	4,665,000
Total	\$ 350,000	\$ 525,000	\$ 525,000	\$ 525,000	\$ 500,000	\$ 2,425,000	\$ 4,890,000	\$ 7,315,000

Economic Development	5 Year Summary							
Funding Sources	2020-21	2021-22	2022-23	2023-24	2024-25	5 Year Total	6-10 Year Total	10 Year Total
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000
General Obligation Bonds	350,000	525,000	525,000	525,000	500,000	2,425,000	3,890,000	6,315,000
Total	350,000	\$ 525,000	\$ 525,000	\$ 525,000	\$ 500,000	\$ 2,425,000	\$ 4,890,000	\$ 7,315,000

Economic Development



Construction/Maintenance

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

<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26-30</u>	<u>Total</u>
\$250,000	\$200,000	\$200,000	\$200,000	\$500,000	\$1,300,000	\$2,650,000



Permit Ready Sites

The project is to prepare the 41-acre permit-ready site within Phase II 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.

<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26-30</u>	<u>Total</u>
\$100,000	\$325,000	\$325,000	\$325,000	\$0	\$3,590,000	\$4,665,000



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Ordinances and Fee Schedule

**AN ORDINANCE APPROVING THE COUNTY OPERATING AND CAPITAL
BUDGET AND APPROPRIATING FUNDS FOR EXPENDITURES
CONTEMPLATED DURING THE FISCAL YEAR BEGINNING JULY 1, 2020 AND
ENDING JUNE 30, 2021, 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 2020-2021, dated April 2, 2020, 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, 2020, and ending June 30, 2021.
- 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, 2020, and ending June 30, 2021, 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	2020-2021
General Fund	\$ 79,552,913
Capital Projects Funds	15,425,000
Grants Fund	155,488
Emergency 911 Fund	1,932,682
Social Services Fund	4,021,381
Children's Services Act Fund	370,821
Technology Services Fund	1,443,437
Risk Management Fund	767,126
Public Utility Fund	9,454,379
Stormwater Fund	1,386,376

- Section 4: Except as it may be amended from time to time in accordance with applicable law by the Isle of Wight County Board of Supervisors, at the request of the Isle of Wight County School Board, the Isle of Wight County School Operating and Capital Budget, Fiscal Year 2020-2021, dated March 12, 2020, 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, 2020 and ending June 30, 2021.

Section 5: Pursuant to Section 22.1-94 of the Code of Virginia, the following categorical appropriations are hereby made for Isle of Wight County Public Schools ("Public Schools") for the fiscal year beginning July 1, 2020, and ending June 30, 2021:

Educational Category		2020-2021
Instructional Services	\$	49,291,976
Administration, Attendance and Health		2,700,099
Pupil Transportation		4,303,474
Operation and Maintenance		5,881,679
Technology		2,522,283
Child Nutrition Services		2,064,425
Debt and Fund Transfers		483,381
Total Funds Budget	\$	67,247,317

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, 2021. 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, 2021, 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 2020-2021 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 2020-2021 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, 2020, shall be offset by an equal amount of assigned Fund Balance for expenditure in the subsequent fiscal year; *provided, however*, that if performance of a contract or purchase order has been substantially completed, an expenditure and estimated liability shall be recorded in lieu of an encumbrance. All restricted or assigned fund balance project or program balances standing on the books of the County at the close of business for the fiscal year ending June 30, 2020 in the amount of \$50,000,000 or less that have not been expended or lawfully obligated or encumbered are hereby reappropriated to be used to fund the purposes, programs, or projects for which the funds were appropriated.
- Section 11: Notwithstanding the provisions of Section 10, all funds appropriated for Public Schools which are unexpended at year-end shall revert back to the County's General Fund pursuant to Section 22.1-100 of the Code of Virginia for the purpose of replenishment of the Unassigned Fund Balance for payments made by the County on behalf of the Isle of Wight County School Board to comply with the Davis-Bacon Act for the Georgie D. Tyler Middle School project.
- Section 12: The payment and settlement, made during the 2020-2021 Fiscal Year, of any claim of any kind against the County; and final judgments, with interest and costs, obtained against the County during the 2019-2020 Fiscal Year, shall be paid upon the certification of the County Attorney and the order of the County Administrator from funds appropriated to the Risk Management Fund; or from the funds appropriated for the expenditures of the Fund involved in the subject matter of the claim or judgment; or from the General Fund; as the County Administrator shall find necessary.
- Section 13: Except as otherwise specifically required by law or approved by the Board of Supervisors by resolution, any salary or wage expenditure, and any expenditure of any kind or description having the effect of a salary or wage payment, shall be made only for a position, the description of which is identified in the County Pay and Compensation Plan or which has received prior approval of the Board of Supervisors. Any other expenditure shall be calculated to result in total expenditures within the plan stated in a specific County Budget account, except that transfers of unexpended and unencumbered balances or portions thereof, initiated by a department director and approved by the County Administrator, are permitted between accounts.
- Section 14: The County Administrator is authorized and directed to do all lawful things necessary to implement and administer the County Budget for Fiscal Year 2020-2021.
- 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, 2020, and it shall not be published.

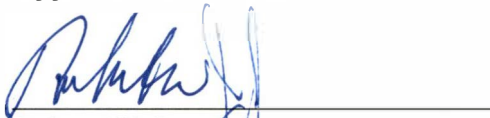
Adopted this 14th day of May, 2020.


Joel C. Acree, 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 TAX RATES FOR
ISLE OF WIGHT COUNTY, VIRGINIA FOR
FISCAL YEAR JULY 1, 2020 THROUGH JUNE 30, 2021**

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, 2020, a tax of \$0.85 per one hundred dollars of assessed valuation on all taxable real estate, and all real and personal property of public service corporations in accordance with Section 58.1-2606 of the Code of Virginia (1950, as amended).
- Section 2: That there is hereby levied for the fiscal year beginning July 1, 2020, a tax of \$1.75 per one hundred dollars of assessed valuation on machinery and tools used in businesses as defined in Section 58.1-3507 of the Code of Virginia (1950, as amended).
- Section 3: That there is hereby levied for the fiscal year beginning July 1, 2020, 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, 2020, a tax of \$4.50 per one hundred dollars of assessed valuation on all tangible personal property, as defined and classified in Sections 58.1-3500 through 3504 and Section 58.1-3506 of the Code of Virginia (1950, as amended) except that all household goods and personal effects as defined and classified in Section 58.1-3504 are exempt from said levy.
- Section 5: That, in accordance with the Personal Property Tax Relief Act, as adopted by the Virginia General Assembly, the car tax relief for Calendar Year 2020 shall be set at forty-two percent (42%) for vehicles over \$1,000.00 in value on the first \$20,000.00 in value and for vehicles valued at \$1,000.00, or under, the percentage of relief shall be one hundred percent (100%).
- Section 6: That there is hereby levied for the fiscal year beginning July 1, 2020, a tax of \$0.32 per one hundred dollars of assessed valuation on watercraft, including vessels and ships, weighing five tons or more, excluding privately owned pleasure boats and watercraft used for recreational purposes only.
- Section 7: That there is hereby levied for the fiscal year beginning July 1, 2020, 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 14th day of May, 2020.

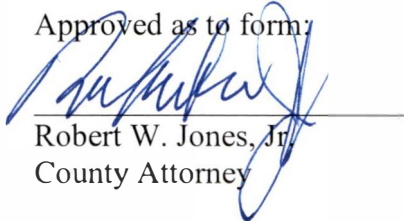


Joel C Acree, Chairman
Board of Supervisors

Attest:


Carey Mills Storm, Clerk

Approved as to form:


Robert W. Jones, Jr.
County Attorney

ISLE OF WIGHT COUNTY
UNIFORM FEE SCHEDULE
FISCAL YEAR 2020-2021

Fees	Fiscal Year 2019-2020	Fiscal Year 2020-2021
ANIMAL CONTROL		
Animal License:		
Spayed/Neutered Dog or Cat (1 year tag)	7.00	7.00
Spayed/Neutered Dog or Cat (3 year tag)	20.00	20.00
Unspayed Neutered Dog or Cat (1 year tag)	10.00	10.00
Unspayed Neutered Dog or Cat (3 year tag)	30.00	30.00
Kennel (1-19 dogs) (1 year tag)	35.00	35.00
Kennel (20-29 dogs) (1 year tag)	40.00	40.00
Kennel (30 - 39 dogs) (1 year tag)	45.00	45.00
Kennel (40 - 50 dogs) (1 year tag)	50.00	50.00
Impound Fee	20.00	20.00
Daily Kennel Fee	10.00	10.00
Adoption Fees:		
Canines	90.00	90.00
Felines	75.00	75.00
Felines (FELV/FIV tested)	95.00	95.00
Microchip	35.00	35.00
Quarantine Fee	100.00	100.00
Dangerous Dog Registration Fee	150.00	150.00
Hybrid Canine Permit Fee	50.00	50.00
Feral Cat Caregiver Fee	5.00	5.00
Pet Shop Operation/Dealer Fee	50.00	50.00
CLERK OF THE CIRCUIT COURT		
Commonwealth's Attorney (misdemeanor)	7.50	7.50
Commonwealth's Attorney (felony)	20.00	20.00
Sheriff's Service	12.00	12.00
Transfer of Real Estate (per parcel)	1.00	1.00
Transfer/Entry Fee - Real Estate - Partition Deeds	1.75	1.75
County Grantee	1/3 of state	1/3 of state
County Wills and Administration	1/3 of state	1/3 of state
Law Library	4.00	4.00
Grantor Recording (per \$500 value)	0.25	0.25
Courthouse Maintenance (Criminal Cases)	2.00	2.00
Courthouse Construction Fee (Criminal Cases)	3.00	3.00
Jail Admission Fee	25.00	25.00
Courthouse Security Fee	10.00	10.00
Blood Test/DNA	15.00	15.00
Local Interest	varies	varies
Local Fines	varies	varies
Court Appointed Attorney Fees	varies	varies
Concealed Handgun Permits	35.00 each	35.00 each
List of Heirs or Affidavit	25.00	25.00
Local Health Care Fund	25.00	25.00
COMMISSIONER OF THE REVENUE		
Custom Query, Tape, CD-ROM (material plus programmers time)	20.00	20.00
Land Use Application	50.00	50.00
Rehabilitated Structure Application Fee	20.00	20.00
Motor Vehicle License Fee	33.00	
Motor Vehicle License Transfer Fee	0.00	
Motorcycle License Fee	18.00	
COURT SERVICES UNIT		
Parental contribution toward cost of local group home placement	1/2 of child support guidelines amount	1/2 of child support guidelines amount
FINANCE		
Child Support Processing Fees	5.00/per Child Support Order (per pay)	5.00/per Child Support Order (per pay)
Garnishment Processing Fees	5.00/per Garnishment Order (per pay)	5.00/per Garnishment Order (per pay)

ISLE OF WIGHT COUNTY
UNIFORM FEE SCHEDULE
FISCAL YEAR 2020-2021

Fees	Fiscal Year 2019-2020	Fiscal Year 2020-2021
EMERGENCY MEDICAL SERVICES		
Basic Life Support (BLS)	450.00	450.00
Advanced Life Support (ALS1)	650.00	650.00
Advanced Life Support (ALS2)	800.00	800.00
Loaded Patient Mileage	11.25	11.25
Medical Records Request	35.00	35.00
Copies	0.50 (per page)	0.50 (per page)
Subscription Program	N/A	
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 (\$440 Max)	120.00 per case (\$440 Max)
Courthouse Construction	3.00	3.00
Courthouse Security	10.00	10.00
Jail Admission Fee	25.00	25.00
GEOGRAPHIC INFORMATION SYSTEM		
Custom Services	35.00 per hr.	35.00 per hr.
E-911 Mapbook (print version)	45.00	45.00
E-911 Mapbook (CD)	15.00	15.00
Map Printing Up to Legal Size	2.00	2.00
Map Printing 11 x 17	2.00	2.00
Map Printing 17 x 22	5.00	5.00
Map Printing 24 x 36	7.00	7.00
Map Printing 34 x 44	8.00	8.00
Map Printing 36 x 48	10.00	10.00
Map Printing Larger than 36 x 48	10.00 plus .25 per linear inch over 48'	10.00 plus .25 per linear inch over 48'
Local Produced Digital GIS Data	15.00 per item	15.00 per item
Virginia Base Mapping Program Data	Per State Rate	Per State Rate
High-Resolution Imagery (0.25 ft) 2009 STH Intermodal Park	25.00 per 2500 x 2500 tile	25.00 per 2500 x 2500 tile
High-Resolution Imagery (0.25 ft) 2009 STH Intermodal Park	500.00 for all	500.00 for all
INSPECTIONS		
Minimum Permit Fee	85.00	85.00
Re-Insepection 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
Work without Permit	\$150 1st offense doubles, each offense thereafter	\$150 1st offense doubles, each offense thereafter
New Construction:		
Up to 40,000 sq feet	0.16/ sq ft (minimum \$75)	0.16/ sq ft (minimum \$75)
40,000 sq feet and above	0.12/ sq ft (minimum \$75)	0.12/ sq ft (minimum \$75)
Piers:	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 2020-2021

Fees	Fiscal Year 2019-2020	Fiscal Year 2020-2021
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	75.00 + 10.00/per fixture	85.00 + 10.00/per fixture
Sewers, manholes, storm drains, area drains or devices	25.00 each (minimum \$75)	25.00 each (minimum \$85)
Electrical		
New service equipment		
0-200 amps	85.00	85.00
201-400 amps	100.00	100.00
401-600 amps	125.00	125.00
601+ amps	125.00 + 20.00 per 50 amps above 600	125.00 + 20.00 per 50 amps above 600
Service upgrades and relocation of service equipment	85.00	85.00
Temporary Service Poles	85.00 (at the beginning of construction)	85.00 (at the beginning of construction)
Service connection prior to final inspection	85.00	85.00
Reconnection fee	85.00	85.00
Connections and outlets	85.00	85.00
Mechanical and Gas		
Basic permit fee for New Construction and Equipment replacement/repair		
Up to \$1,000 contract value	85.00	85.00
Over \$1,000 contract value	85.00 + 8.00/per \$1000 or fraction	85.00 + 8.00/per \$1000 or fraction
Fuel piping minimum permit fee	85.00	85.00
Each outlet	10.00 (minimum 85.00)	10.00 (minimum 85.00)
Fuel storage tanks and piping	85.00/tank	85.00/tank
Removal of fuel storage tanks	85.00/tank	85.00/tank
Fire suppressions systems	see basic mechanical permit fee	see basic mechanical permit fee
Elevators, dumbwaiters, etc	85.00/unit	85.00/unit
Amusement Rides and Devices:		
Circular	35.00 (State Rate)	35.00 (State Rate)
Kiddie	25.00 (State Rate)	25.00 (State Rate)
Major	30.00 (State Rate)	30.00 (State Rate)
Spectacular	55.00 (State Rate)	55.00 (State Rate)
Temporary Certificate of Occupancy:		
Residential	150.00/ 30 day period	150.00/ 30 day period
Commercial	300.00/30 day period	300.00/30 day period
JUVENILE AND DOMESTIC RELATIONS COURT		
Fines and Forfeitures	Varies	Varies
Sheriff's Fees	12.00	12.00
Court Appointed Attorney	120.00	120.00
Courthouse Construction Fee	3.00 per traffic/criminal case	3.00 per traffic/criminal case
Courthouse Maintenance	2.00 per criminal case	2.00 per criminal case
Jail Admission Fee	25.00	25.00
Interest	Varies	Varies
Courthouse Security Fee	10.00 per traffic/criminal case	10.00 per traffic/criminal case

ISLE OF WIGHT COUNTY
UNIFORM FEE SCHEDULE
FISCAL YEAR 2020-2021

Fees	Fiscal Year 2019-2020	Fiscal Year 2020-2021
PARKS AND RECREATION		
Adult Kickball	50.00	50.00
Fall Co-ed Softball	400.00	400.00
Spring Co-ed Softball	400.00	400.00
Fall Men's Softball	400.00	400.00
Spring Men's Softball	400.00	400.00
Aerobics for Seniors	26.00	26.00
Aerobics High Low	35.00	35.00
Dog Obedience	125.00	125.00
Mixed Martial Arts (1person /2 people/3people/4 or more people)	50/80/90/100	50/80/90/100
Quick Start Tennis (10 & Up)	22.00	25.00
Beginner Youth Tennis	30.00	35.00
Beginner Adult Tennis	30.00	35.00
Basketball	65.00	65.00
Basketball Early Registration Discount	10.00	10.00
Basketball multi child discount (2nd child /3rd child)	4.00/2.00	4.00/2.00
Cheer	38.00 plus cost of uniform	38.00 plus cost of uniform
Fall soccer	65.00	65.00
Fall Soccer Early Registration Discount	10.00	10.00
Fall Soccer multi child discount (2nd child /3rd child)	4.00/2.00	4.00/2.00
Spring Soccer	65.00	65.00
Spring Soccer Early Registration Discount	10.00	10.00
Spring Soccer multi child discount (2nd child /3rd child)	4.00/2.00	4.00/2.00
Dance	60.00	60.00
Summer Camp Early Registration	10.00	10.00
Summer Camp Registration	20.00	20.00
Summer Camp Weekly	60.00	60.00
Summer Camp Extended- Fridays	25.00	25.00
Before and After School Registration	10.00	10.00
Before and After School (Morning Only) Weekly	30.00	30.00
Before and After School (Afternoon Only) Weekly	30.00	30.00
Before and After School (Both) Weekly	50.00	50.00
Spring Break Camp	65.00	65.00
Senior Day Trips Apple /Peach Orchard	40.00	40.00
Senior Trip	Cost	Cost
British Challenger Camps (first kicks)	87.00	87.00
British Challenger (mini soccer)	105.00	105.00
British Challenger (Player Development)	145.00	145.00
British Challenger(Advanced Development)	199.00	199.00
Multi Sports Challenger Camp (Player Development)	133.00	133.00
Multi Sports Challenger Camp (Advanced Development)	178.00	178.00
Tetra Brazil Challenger Camp (Player Development)	163.00	163.00
Tetra Brazil Challenger Camp (Advanced Development)	215.00	215.00
Tetra Brazil Challenger Camp (Mini Soccer)	105.00	105.00
T-ball	65.00	65.00
T-ball Early Registration Discount	10.00	10.00
T-ball Multi-Child Discount (2nd/3rd)	4.00/2.00	4.00/2.00
Volleyball (Adult)	425.00	425.00
Adult Indoor Soccer	425.00	425.00
Lacrosse	65.00	65.00
Lacrosse Early Registration Discount	10.00	10.00
Lacrosse Multi-Child Discount (2nd/3rd)	4.00/2.00	4.00/2.00
Nike Park Shelter A		
Shelter A only (50 people or less)	50.00	50.00
Shelter A and surrounding tables (51 - 200 people)	90.00	90.00
Shelter A and Area B (200-250)	130.00	130.00
Park Event Fee if over 251 (251-325) In addition to rental fee	35.00	35.00
Park Event Fee if over 251 (326-400) In addition to rental fee	55.00	55.00
Park Event Fee if over 251 (401-599) In addition to rental fee	100.00	100.00
Park Event Fee if over 251 (600++) In addition to rental fee	150.00	150.00
Electricity fee	15.00	15.00
Nike Park Shelter B		
Wooded Picnic Area (max 65)	25.00	25.00
Camptown Park		
Shelter (max 100)	50.00	50.00
Electricity fee	15.00	15.00
Park Event (more than the shelter) 100-250	20.00	20.00
Park Event (more than the shelter) 250 +	40.00	40.00

ISLE OF WIGHT COUNTY
UNIFORM FEE SCHEDULE
FISCAL YEAR 2020-2021

Fees	Fiscal Year 2019-2020	Fiscal Year 2020-2021
PARKS AND RECREATION		
Fort Boykin Park		
Shelter Rental Only (50 or less)	50.00	50.00
Park Event (more than the shelter) 4 hours	75.00	75.00
Park Event (more than the shelter) Full Day	125.00	125.00
Nike Park REC HALL (max 80)		
Meeting Civic Groups - Residents (2 HRS)	15.00	15.00
Meeting Civic Groups - NON Residents (2 HRS)	30.00	30.00
Meeting Civic Groups - Additional hours	10.00	10.00
Program/ Banquet - Residents (3HRS)	50.00	50.00
Program/ Banquet - Residents Additional hours	15.00	15.00
Program/ Banquet - NON Residents (3HRS)	85.00	85.00
Nike Park Senior Center (max 35)		
Meeting Civic Groups - Residents (2 HRS)	15.00	15.00
Meeting Civic Groups - NON Residents (2 HRS)	30.00	30.00
Meeting Civic Groups - Additional hours	10.00	10.00
Program/ Banquet - Residents (3HRS)	50.00	50.00
Program/ Banquet - Residents Additional hours	15.00	15.00
Program/ Banquet - NON Residents (3HRS)	85.00	85.00
Otelia J. Rainey Center (max 40)		
Meeting Civic Groups - Residents (2 HRS)	15.00	15.00
Meeting Civic Groups - NON Residents (2 HRS)	30.00	30.00
Meeting Civic Groups - Additional hours	10.00	10.00
Program/ Banquet - Residents (3HRS)	50.00	50.00
Program/ Banquet - Residents Additional hours	15.00	15.00
Program/ Banquet - NON Residents (3HRS)	85.00	85.00
Facility Rental - Athletic Fields		
Residents (Full Day / Half Day)	50/30.00	50/30.00
Lights Residents per 2 HRS (Full Day / Half Day)	35/35.00	35/35.00
NON Residents (Full Day / Half Day)	80/50.00	80/50.00
Lights NON Residents per 2 HRS (Full Day / Half Day)	45/45.00	45/45.00
Athletic field Preparation		
Dragging no lines	15.00	15.00
Dragging with lines	25.00	25.00
Softball Field Tournament Use		
Half Day (under 4 HRS)	75.00	75.00
Full Day (Over 4 HRS)	150.00	150.00
Additional Motorized Drags (each time)	10.00	10.00
Additional Lines by P&R (each time)	10.00	10.00
Additional Materials Fee (Rain Event)	25.00	25.00
Install and Remove temporary outfield fencing (per field)	100.00	100.00
Extended Hours beyond 8am to 8pm per hour	25.00	25.00
Soccer Fields General Use		
Single field up to 2 hours (Residents/Non Residents)	25/40.00	25/40.00
Single field Half Day 2-4 hours (Residents/Non Residents)	35/50.00	35/50.00
Single field Full Day Over 4 hours (Residents/Non Residents)	50/80.00	50/80.00
Paint per field	30.00	30.00
Fee Waivers / Discounts		
IWC Employees with ID Badge : P & R programs	5.00	5.00
IWC Employees with ID Badge : Rentals 10%	10.00%	10.00%
Tyler's Beach Docking Fee per Vessel	250.00	250.00
Isle of Wight County Fair		
Commercial Vendor (Outside Space 20 x 20)	300.00	300.00
Commercial Vendor (outside pay before July)	270.00	270.00
Commercial Vendor (Inside Space 10 x 10)	200.00	200.00
Commercial Vendor (inside pay before July)	180.00	180.00
Commercial Vendor Tent Space (10 x 10)	100.00	100.00
Commercial Vendor Tent Space (10 x 20)	150.00	150.00
NonProfit Vendor (outside and inside space 10 x 10)	25.00	25.00
NonProfit Vendor (fundraiser)	75.00	75.00
NonProfit Vendor (electricity)	30.00	30.00

ISLE OF WIGHT COUNTY
UNIFORM FEE SCHEDULE
FISCAL YEAR 2020-2021

Fees	Fiscal Year 2019-2020	Fiscal Year 2020-2021
Isle of Wight County Fair		
Food Vendor 25 x 25 (full menu)	750.00	750.00
Food Vendor 25 x 25 (novelty)	450.00	450.00
Craft Vendor (10 x 10)	100.00	100.00
Craft Vendor (10 x 20)	175.00	175.00
Craft Vendor (10 x 20) Outside Tent Space	85.00	85.00
Craft Vendor (10 x 10) Outside Tent Space	50.00	50.00
Corn Hole Registration Fee	10.00	10.00
Tables	5.00	5.00
One Day ONLINE ONLY 1/2 off Fair Tickets Fri., Sat., Sun.	5.00	5.00
Chairs	1.00	1.00
Senior Citizens	1.00 admission for 3 HRS on one day at the Fair for ages 55 and up	1.00 admission for 3 HRS on one day at the Fair for ages 55 and up
Vendor One Day Passes	8.00	8.00
Daily Admissions	10.00 (ages 13 and up), 5.00 (ages 5-12), 4 and under are free	10.00 (ages 13 and up), 5.00 (ages 5-12), 4 and under are free
Premium Concerts Tickets	\$10 for 200 seats	\$10 for 200 seats
Car Load Night	40.00 per car (8 people car limit and includes admission and midway rides, 10.00 single entry each guest is age 6 or older	40.00 per car (8 people car limit and includes admission and midway rides, 10.00 single entry each guest is age 6 or older
Seafood Fest	30.00 advance sales per person, 35.00 per person at gate, 1 ticket includes all you can eat seafood and beverages	30.00 advance sales per person, 35.00 per person at gate, 1 ticket includes all you can eat seafood and beverages
Truck & Tractor Pull	30.00 for Truck VIP Spots; 15.00 Admission Price (ages 11 and up), 8.00 (ages 10 and under)	30.00 for Truck VIP Spots; 15.00 Admission Price (ages 11 and up), 8.00 (ages 10 and under)
Pageant	Registration 65.00, program ad full page 135.00, program ad 1/2 page 80.00, program ad 1/4 page 30.00, ticket into the pageant 10.00 per person, program books 5.00 per book, people's choice 1.00 per vote (50/50 county receives half of the People's Choice Revenue)	Registration 65.00, program ad full page 135.00, program ad 1/2 page 80.00, program ad 1/4 page 30.00, ticket into the pageant 10.00 per person, program books 5.00 per book, people's choice 1.00 per vote (50/50 county receives half of the People's Choice Revenue)
Car Show	15.00 early registration, 20.00 registration at gate	15.00 early registration, 20.00 registration at gate
PLANNING AND ZONING		
Zoning Permit	35.00	35.00
Rezoning		
Agricultural and Residential (1 lot)	1,200.00	1,200.00
Residential two (2) or more lots	1,200.00	1,200.00
Civic/ Office/Commercial/Industrial/Miscellaneous/Planned Development	1,200.00	1,200.00
Multi-Family Residential	1,200.00	1,200.00
Amend Conditional Rezoning	1,200.00	1,200.00
Amend Master Plan or Planned Development	1,200.00	1,200.00
Conditional Use Permit	1,200.00	1,200.00
Resource Extraction	1,200.00	1,200.00
Special Use Permit	1,200.00	1,200.00
Amend Conditional Use or Special Use Permit	1,200.00	1,200.00
Chesapeake Bay Waiver - Major	1,200.00	1,200.00
Chesapeake Bay Waiver - Minor	35.00	35.00
Continuance fee for public hearings at applicant's request	600.00	600.00
Commission and Board Exceptions, Appeals and Miscellaneous Approvals	250.00	250.00
Comprehensive Plan Amendment	1,200.00	1,200.00
Site Development Plan Review		
Simplified Site Plan	150.00	150.00
Conceptual Plan/Pre-Application	0.00	0.00
Preliminary Site Plan	500.00	500.00
Final Site Plan	150.00	150.00
Resubmittal fee for Preliminary and Final Site Plans after two (2) reviews	350.00 for each occurrence	350.00 for each occurrence
Amendment to an approved Site Plan	150.00	150.00
Board of Zoning Appeals	750.00	750.00
Zoning Confirmation/Interpretation Letter	100.00	100.00

ISLE OF WIGHT COUNTY
UNIFORM FEE SCHEDULE
FISCAL YEAR 2020-2021

Fees	Fiscal Year 2019-2020	Fiscal Year 2020-2021
PLANNING AND ZONING		
Wetlands	750.00	750.00
Subdivision Plat		
1-9 lots	150.00	150.00
10+ lots	200.00 plus 50.00 per lot	200.00 plus 50.00 per lot
Construction/Development Plan	500.00	500.00
Boundary Line Adjustment	150.00	150.00
Resubmittal fee for Subdivision/Construction Plans after two (2) reviews	350.00 for each occurrence	350.00 for each occurrence
Street Sign (public) per intersection	175.00	175.00
Street Sign (private) per intersection	175.00	175.00
Resource Protection Area Sign	10.00	10.00
Surety Administrative Fee - New	250.00	250.00
Surety Administrative Fee - Renewal	250.00	250.00
Resource Extraction Annual Renewal Fee	100.00 per acre	100.00 per acre
Codes Enforcement Administrative Fee	150.00	150.00
Special Entertainment Permit Fee	100.00	100.00
PUBLIC UTILITIES		
Delinquency Fees		
Disconnect/Reconnect of Water Service	75.00	75.00
Administration Fee	25.00	25.00
Late Fee	1.5% or 3.00, whichever is greater	1.5% or 3.00, whichever is greater
Insufficient Funds	50.00	50.00
DMV Stop	20.00	20.00
Tampering Fee to include Illegal Connect/Reconnection of Service	70.00	70.00
Theft, per day in addition to estimated fees	150.00	150.00
New Account Fees	30.00	30.00
Water Deposit	120.00	120.00
Sewer Deposit	90.00	90.00
Fire Hydrant Meter Deposit	1,000.00	1,000.00
Utility Infrastructure Inspection Fees:		
Multi-Family/Commercial/Industrial	Disturbed Area x 400.00/Acre (2,800.00 min/20,000.00 max - also encompasses stormwater inspections)	Disturbed Area x 420.00/Acre (2,800.00 min/20,000.00 max - also encompasses stormwater inspections)
Subdivisions	2.5% of total utility construction costs with \$2,800 minimum fee	2.5% of total utility construction costs with \$2,800 minimum fee
Water:		
Meter Charge:		
5/8-3/4 inch	33.14	33.14
1 inch	109.15	109.15
1 1/2 inch	123.44	123.44
2 inch	167.61	167.61
Fire Hydrant Meter Deposit	167.61	167.61
Consumption Charges (Rate per 1,000 Gallons):		
0-50,000 gal.	11.20	11.20
Over 50,000 gal.	9.92	9.92
Un-metered (Bi-monthly)	131.07	131.07
Residential Connection Fees		
5/8-3/4 inch	4,000.00	4,000.00
1 inch	10,000.00	10,000.00
1 1/2 inch	20,000.00	20,000.00
2 inch	32,000.00	32,000.00
Multi-Residential Facilities (Apartment, Condo, Duplex, etc.)		
Per EDU	4,000.00	4,000.00
Hotel, Motel, Hospital, etc.		
Per EDU	4,000.00	4,000.00
Commercial Connection Fees		
5/8-3/4 inch	6,000.00	6,000.00
1 inch	15,000.00	15,000.00
1 1/2 inch	30,000.00	30,000.00
2 inch	48,000.00	48,000.00
3 inch	90,000.00	90,000.00
4 inch	150,000.00	150,000.00
Fire Hydrant Meter Fee	64.00 plus usage	64.00 plus usage

ISLE OF WIGHT COUNTY
UNIFORM FEE SCHEDULE
FISCAL YEAR 2020-2021

Fees	Fiscal Year 2019-2020	Fiscal Year 2020-2021
PUBLIC UTILITIES		
Sewer:		
Residential Sewer Rate per 1,000 Gallons		
0-6,000 gals	6.34	
0-15,000 gals.	7.00	7.00
15,001 and above	No Charge	No Charge
Un-metered (Bi-monthly)	67.00	67.00
Commercial Sewer Rate per 1,000 Gallons		
Hotel, Hospital, Restaurants, Shopping Centers, etc.	7.00	7.00
Industrial Facility Rate per 1,000 Gallons		
0-20,000 gals	7.00	7.00
20,001 and above	5.55	5.55
Residential Connection Fees		
5/8-3/4 inch	3,700.00	3,700.00
1 inch	9,300.00	9,300.00
1 1/2 inch	18,600.00	18,600.00
2 inch	29,800.00	29,800.00
Multi-Residential Facilities (Apartment, Condo, Duplex, etc.)		
Per EDU Plus Meter Fee	3,700.00	3,700.00
Hotel, Motel, Hospital, etc.		
Units divided by 5 then multiplied by the fee Plus Meter Fee.	3,700.00	3,700.00
Commercial Connection Fees		
Same as above plus a charge per gross square foot of floor area (\$150,000 max)	0.00	0.00
5/8-3/4 inch	5,600.00	5,600.00
1 inch	14,000.00	14,000.00
1 1/2 inch	28,000.00	28,000.00
2 inch	44,800.00	44,800.00
3 inch	84,000.00	84,000.00
4 inch	140,000.00	140,000.00
Food Service Establishment (FSE) Registration Fee	100.00	100.00
Food Service Reinspection Fee	70.00	70.00
PUBLIC WORKS		
Refuse Collector License Fee	100.00	100.00
SHERIFF		
Fingerprinting	10.00	10.00
Incident Reports	5.00	5.00
False Alarm Fee		
First False Alarm	0.00	0.00
Second False Alarm	0.00	0.00
Third False Alarm	50.00	50.00
Fourth False Alarm	75.00	75.00
Fifth and Subsequent False Alarms	150.00	150.00
STORMWATER		
Stormwater Management Fee	4.50 per month/ERU*	4.50 per month/ERU*
* ERU Impervious Area = 3,200 sq. ft.		
Erosion & Sediment Control Fees for Single Family Residential:		
Disturbed Areas (2,500 sq.ft. - 0.99 Acre (Agreement in lieu of E&SC Plan Permit)	150.00	150.00
Single Family Residential Inspections	300.00	300.00
Residential Erosion & Sediment Control and Stormwater Management Surety Bonds		
Disturbed Areas 2,500 - 10,000 sq. ft.	1,000.00	1,000.00
Disturbed Areas (10,000 sq. ft. - 0.49 Acres)	2,000.00	2,000.00
Disturbed Areas (0.50 Acres - 0.99 Acres)	3,000.00	3,000.00
Disturbed Areas greater than 1 acre	surety estimate worksheet required	surety estimate worksheet required
Commercial Erosion & Sediment Control and Stormwater Surety Bonds		
All cases (\$2000 min.)	surety estimate worksheet required	surety estimate worksheet required
Erosion & Sediment Control Inspection Fees for Commercial/Non-Residential:		
Disturbed Areas (2,500 - 9,999 sq. ft.)	400.00	400.00
Disturbed Areas (10,000 sq. ft. - 0.49 Acres)	600.00	600.00
Disturbed Areas (0.50 Acres - 0.99 Acres)	800.00	800.00
Stormwater Infrastructure Inspection Fees:		
Multi-Family/Commercial/Industrial	Disturbed Area x 400.00/Acre (2,800.00 min/20,000.00 max - also encompasses public water and sewer inspections)	Disturbed Area x 420.00/Acre (2,800.00 min/20,000.00 max - also encompasses public water and sewer inspections)
Subdivisions (Including Linear Projects)	2.5% of total utility construction costs with \$2,800 minimum fee	2.5% of total utility construction costs with \$2,800 minimum fee

ISLE OF WIGHT COUNTY
UNIFORM FEE SCHEDULE
FISCAL YEAR 2020-2021

Fees	Fiscal Year 2019-2020	Fiscal Year 2020-2021
STORMWATER		
VSMP Authority Permit Fees (Includes Plan Review, Admin., Stormwater Inspections, and State GP coverage, if applicable):		
General/Stormwater Management - Small Construction Activity/CBPA Land Disturbing Activity (not subject to GP coverage)/Land Clearing (Single-family detached residential structures within or outside a common plan of development or sale with land disturbance acreage less than 5 acres)	209.00	209.00
Chesapeake Bay Preservation Act Land Disturbing Activities greater than 2,500 sq. ft. and less than 1 Acre (not part of Common Plan, not subject to GP coverage)	290.00	290.00
Small Construction/Land Clearing (Areas within common plans of development or sale with land disturbances less than one acre, except for single family detached residential structures)	290.00	290.00
Small Construction/Land Clearing Activities (1.0 - 5.0 Acres)	2,700.00	2,700.00
Large Construction/Land Clearing Activities (5.0 - 10 Acres)	3,400.00	3,400.00
Large Construction/Land Clearing Activities (10.0 - 50.0 Acres)	4,500.00	4,500.00
Large Construction/Land Clearing (50.0 - 100 Acres)	6,100.00	6,100.00
Large Construction/Land Clearing Activities > 100 Acres	9,600.00	9,600.00
Stormwater Review for CBPA Compliance	0.00	
Annual Permit Renewal Fees:		
General/Stormwater Management - Small Construction Activity/CBPA Land Disturbing Activity (not subject to GP coverage)/Land Clearing (Single-family detached residential structures within or outside a common plan of development or sale with land disturbance acreage less than 5 acres)	50.00	50.00
Land Disturbing Permit Maintenance for disturbance less than 1.0 Acre	50.00	50.00
Small Construction/Land Clearing Activities < 1.0 Acre (Common Plan of development except for single family detached residential structures)	50.00	50.00
Small Construction/Land Clearing Activities 1.0 Acre - 5.0 acres	400.00	400.00
Large Construction/Land Clearing Activities 5.0 Acres - 10.0 Acres)	500.00	500.00
Large Construction/Land Clearing Activities 10.0 - 50.0 Acres	650.00	650.00
Large Construction/Land Clearing Activities 50.0 - 100.0 Acres)	900.00	900.00
Large Construction/Land Clearing Activities > 100 Acres	1,400.00	1,400.00
General Permit Modification and Review Fees:		
General/Stormwater Management - Small Construction Activity/CBPA Land Disturbing Activity (not subject to GP coverage)/Land Clearing (Single-family detached residential structures within or outside a common plan of development or sale with land disturbance acreage less than 5 acres)	20.00	20.00
Small Construction/Land Clearing Activities < 1.0 Acre (includes Common Plan of Development except for single family detached residential structures)	20.00	20.00
Small Construction/Land Clearing Activities 1.0 Acre - 5.0 acres	200.00	200.00
Large Construction/Land Clearing Activities 5.0 Acres - 10.0 Acres)	250.00	250.00
Large Construction/Land Clearing Activities 10.0 - 50.0 Acres	300.00	300.00
Large Construction/Land Clearing Activities 50.0 - 100.0 Acres)	450.00	450.00
Large Construction/Land Clearing Activities > 100 Acres	700.00	700.00
Large Construction/Land Clearing Activities 50.0 - 100.0 Acres)	450.00	450.00
Large Construction/Land Clearing Activities > 100 Acres	700.00	700.00
Miscellaneous Fees:		
Technology Fee	5% of all permit related fees	5% of all permit related fees
Commercial Re-inspection Fees (for failed inspections)	125.00	125.00
Residential Re-inspection Fees (for failed inspections)	50.00	50.00
Recordation fee for Declaration of Covenants and BMP Maintenance Documents (includes recordation plus convenience fee)		
1 to 10 pages	30.00	30.00
11 to 30 pages	45.00	45.00
31 or more pages	70.00	70.00
Storm Drain Medallions (each, includes one Liquid Nails)	3.00	5.00
County Land Disturbance Permit	0.00	0.00
TOURISM		
Guided Group Tours	\$85 large bus/\$45 small bus	\$85 large bus/\$45 small bus
Individual Guided Tours	5.00 (w/20.00 minimum)	5.00 (w/20.00 minimum)
Feature Box on Website Homepage	N/A	N/A
Rack Card Design Fee	0.00	
Boardwalk Art Show Fee		100.00
Restaurant Week	\$95 early bird/\$120 Reg.	\$95 early bird/\$120 Reg.
Evening Mistletoe Market Booth Fee	\$100 early bird/\$125 Reg.	\$100 early bird/\$125 Reg.
Parade Entry Fee	\$25/\$50 Car Clubs	\$25/\$50 Car Clubs
Visitor Center Panel	100.00	100.00

ISLE OF WIGHT COUNTY
UNIFORM FEE SCHEDULE
FISCAL YEAR 2020-2021

Fees	Fiscal Year 2019-2020	Fiscal Year 2020-2021
TREASURER		
Return Checks	50.00	50.00
Certified Mail Fees	6.80	6.80
Motor Vehicle License Fee	33.00	33.00
Motor Vehicle License Transfer Fee	0.00	0.00
Motorcycle License Fee	18.00	18.00
National Guard Motor License Fee	10.00	10.00
Farm Vehicle w/"F" Plates	10.00	10.00
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 OF ISLE OF WIGHT, VIRGINIA
FINANCIAL POLICIES**

POLICY PURPOSE

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

1.01 Policy Goals

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

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

1.02 Policy Implementation and Coordination

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

1.03 Review and Revision

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

COUNTY OF ISLE OF WIGHT, VIRGINIA
FINANCIAL POLICIES

REVENUES

2.01 Revenue Diversification

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

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

2.02 Fees and Charges

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

2.03 Revenue Collections

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

2.04 Use of Fund Balance

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

2.05 Restricted Revenue

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

COUNTY OF ISLE OF WIGHT, VIRGINIA
FINANCIAL POLICIES

BUDGET

3.01 Balanced Budget

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

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

3.02 Use of Current Revenues to Support Current Expenditures

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

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

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

3.04 Review of Fees and Charges

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

3.05 Revenue and Expenditure Projections

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

3.06 Budget Performance Monitoring

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

COUNTY OF ISLE OF WIGHT, VIRGINIA FINANCIAL POLICIES

3.07 Maintenance of Capital Assets

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

3.08 Fund Balance Levels

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

The ratio of Unassigned General Fund balance as a percentage of Budgeted General Funds Expenditures indicates the ability of the County to cope with unexpected financial problems or emergencies. The larger the Unassigned General Fund balance, the greater the County's ability to cope with financial emergencies and fluctuations in revenue cycles. The County has established a **target rate of 15% at the close of each fiscal year as computed for the upcoming budget year.**

Once the unassigned general fund balance target is achieved by the County, it is intended to be maintained for the upcoming fiscal year from prior year surpluses and budgeted additions as available before any other needs are addressed. In the event Unassigned Fund Balance is required to be drawn below the 15% target rate due to an emergency (such as a natural disaster) or due to severe economic circumstances, the County will develop a plan to restore the Unassigned Fund Balance over the ensuing two fiscal years.

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

3.09 Funding Flow

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

COUNTY OF ISLE OF WIGHT, VIRGINIA
FINANCIAL POLICIES

CAPITAL IMPROVEMENT PLANNING

4.01 Capital Improvement Plan

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

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

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

4.02 Pay-As-You-Go Capital Improvement Funding

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

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

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

DEBT

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

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

5.01 Revenue Anticipation Notes (RANS)

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

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

5.02 Bond Anticipation Notes (BANS)

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

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

5.03 Letters of Credit

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

5.04 Lease Purchase Obligations

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

COUNTY OF ISLE OF WIGHT, VIRGINIA FINANCIAL POLICIES

5.05 Public Private Partnerships

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

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

5.06 Compliance with Legal Requirements

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

5.07 Debt Ratio Policy Limitations

Ceiling

Debt as a Percentage of Assessed Value

4%

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

Debt as a Percentage of General Government Expenditures

12%

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

COUNTY OF ISLE OF WIGHT, VIRGINIA FINANCIAL POLICIES

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

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

5.08 Long Term Debt Policy

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

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

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

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

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

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

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

5.09 **Bond Structure**

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

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

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

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

5.10 Variable Rate Debt

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

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

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

5.11 Refinanced Outstanding Debt

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

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

5.12 Methods of Issuance

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

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

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

5.13 Bond Insurance

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

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

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

5.14 Use of Special Districts

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

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

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

5.15 Debt Service Reserves

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

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5.16 Underwriter Selection

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

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

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

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

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

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

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

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

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

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

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

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

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

5.17 Consultants

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

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

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

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

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

5.18 County Financial Disclosure

The County is committed to full and complete financial disclosure, and to cooperating fully with rating agencies, institutional and individual investors, County departments, and the general public to share clear,

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

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DEBT POST-ISSUANCE COMPLIANCE

6.01 Purpose

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

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

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

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

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

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6.02 General Policy and Procedures

Section 1. Compliance Officer.

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

Section 2. General Responsibilities of Compliance Officer.

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

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

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

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

Section 4. Compliance Checklist.

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

6.03 Post-Issuance Tax Compliance

Section 1. Arbitrage. The Compliance Officer shall:

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

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

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

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

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

Section 2. Private Business Use Restrictions.

The Compliance Officer shall:

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

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

Section 3. Reissuance.

The Compliance Officer shall:

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

6.04 Continuing Disclosure Requirements and Other Covenants

Section 1. The Compliance Officer shall:

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

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

6.05 Record Retention

Section 1. The Compliance Officer shall:

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

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

Section 2. Record Retention Duration and Format.

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

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FINANCIAL POLICIES**

ATTACHMENT A

POST-ISSUANCE COMPLIANCE CHECKLIST

Name of Issue:_____

Issue Date:_____

Review Date:_____

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

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

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

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ATTACHMENT B

DEFINITIONS OF PRIVATE BUSINESS USE AND RELATED TERMS

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

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

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

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

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

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

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

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

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

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

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

ATTACHMENT C

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

FORM 1 - ANNUAL TAX CERTIFICATION OF DEPARTMENT DIRECTOR

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

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

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

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

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

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

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

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

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

Date:_____, ____

By:_____

Printed Name:_____

Title:_____

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

**ATTACHMENT C
FORM 1 - APPENDIX A**

The term “management contract” means a contract under which a nongovernmental person will provide services involving all, a portion or any function of the Department Property. For example, a management contract includes a contract for the provision of management services for all or any portion of the Department Property.

The term “nongovernmental person” means any person other than the County or other state or local governmental unit. The federal government and its agencies and instrumentalities are nongovernmental units.

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

Rates, fees and charges may be treated as “generally applicable and uniformly applied” even if different rates apply to different classes of users, such as volume purchasers, if the differences in the rates, fees and charges are customary and reasonable.

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

ATTACHMENT C

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

FORM 2 - ANNUAL TAX CERTIFICATION OF DEPARTMENT DIRECTOR

[ISLE OF WIGHT PUBLIC SCHOOLS]

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

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

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

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

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

1. No portion of School Board Property was titled to or owned by any nongovernmental person and there are no current plans to transfer the title to or ownership of any School Board Property to any nongovernmental person. Yes___ No___ If no, please describe and include any pertinent agreements or documents:_____.
2. No portion of School Board Property is or will be treated by any nongovernmental person as depreciable for federal income tax purposes. Yes___No___If no, please describe and include any pertinent agreements or documents:_____.

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

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

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

Date:_____, ____

By:_____

Printed Name:_____

Title:_____

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

**ATTACHMENT C
FORM 2 - APPENDIX A**

The term “management contract” means a contract under which a nongovernmental person will provide services involving all, a portion or any function of School Board Property. For example, a management contract includes a contract for the provision of management services for all or any portion of School Board Property.

The term “nongovernmental person” means any person other than the County or other state or local governmental unit. The federal government and its agencies and instrumentalities are nongovernmental units.

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

Rates, fees and charges may be treated as “generally applicable and uniformly applied” even if different rates apply to different classes of users, such as volume purchasers, if the differences in the rates, fees and charges are customary and reasonable.

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

ATTACHMENT D

CONTINUING DISCLOSURE CHECKLIST

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

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

Disclosure Requirements	Document Reference	Reporting Deadline	Affected Obligations	Responsible Party
(c) Event Disclosures for Obligations issued after December 1, 2010	Continuing Disclosure Agreement	Timely after becoming aware, not less than 10 business days		
(i) principal and interest payment delinquencies				
(ii) non-payment related defaults, <i>if material</i>				
(iii) unscheduled draws on debt service reserves reflecting financial difficulties				
(iv) unscheduled draws on credit enhancements reflecting financial difficulties				
(v) substitution of credit or liquidity providers, or their failure to perform				
(vi) adverse tax opinions, the issuance by the IRS of proposed or final determinations of taxability, Notices of Proposed Issue (IRS Form 5701-TEB) or other material notices or determinations with respect to the tax status of the security or other material events affecting the tax status of the security				
(vii) modifications to the rights of security holders, <i>if material</i>				
(viii) bond calls				
(ix) defeasances				
(x) release, substitution or sale of property securing repayment of the securities, <i>if material</i>				
(xi) ratings changes				
(xii) bankruptcy, insolvency, receivership or similar event of the County				
(xiii) the merger, consolidation or acquisition involving the County or the sale of all or substantially all of the assets of the County, other than in the ordinary course or the entry into a definitive agreement to do any of the foregoing, <i>if material</i>				
(xiv) appointment of a successor or additional trustee or the change of name of a trustee, <i>if material</i>				
2. Voluntary Disclosure of any facts related to the County or outstanding Obligations	N/A			

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

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

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

UTILITY FUND FINANCIAL POLICIES

7.01 Independence

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

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

7.02 Unrestricted Cash and Long Term Investments Balance

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

7.03 Amortization

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

7.04 Debt Service Coverage Ratio

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

7.05 Asset Replacement and System Extension

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

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

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

COUNTY OF ISLE OF WIGHT, VIRGINIA FINANCIAL POLICIES

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

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

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

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

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

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

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

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

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

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

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

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

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

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

COUNTY OF ISLE OF WIGHT, VIRGINIA FINANCIAL POLICIES

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

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

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

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

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

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

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

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

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

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

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

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



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GLOSSARY OF TERMS

Accrual Basis – A basis of accounting in which transactions are recognized at the time incurred, as opposed to when cash is received or spent.

Appropriation - A legal authorization made by the Board of Supervisors to incur obligations and to make expenditures for specific purposes.

Assessed Valuation - A valuation set upon real estate or other property as a basis for levying taxes.

Balanced Budget – A budget in which current revenues equal current expenditures.

Bond - A written promise to pay a sum of money on a specific date at a specified interest rate. The most common types of bonds are general obligation and revenue bonds. Bonds are primarily used to finance capital projects.

Bond Proceeds – The money paid to the County via the sale of bonds.

Bond Rating – A measure of creditworthiness which indicates the County's ability to meet its financial obligations.

Budget - A financial plan for a specified period of time (fiscal year), matching all planned revenues and expenditures/expenses for the budget period.

Budget Adjustment - A legal procedure utilized by the County staff and the Board of Supervisors to revise a budget appropriation.


Budget Calendar – A timetable showing when particular tasks must be completed in order for the Board of Supervisors to approve the spending plan before the beginning of the next fiscal year.

Capital Improvements Plan (CIP) - A plan that identifies the County's capital asset and infrastructure needs over a 10 year planning horizon including estimated costs, revenue sources, operating impacts. Capital Improvement Projects identified in a CIP have an estimated value greater than \$50,000 and lifespan of 5 years or more and may include the acquisition, expansion, or rehabilitation of infrastructure or facility or new/replacement equipment.

Categorical Aid – Funding support from the state or federal government that is targeted for particular categories of the population, programs, and services, or for special purposes.

Contingency - A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for by the County.

Contractual Services - Services acquired from outside sources. Purchase of the service is on a fee basis or a fixed time contract basis.



Debt Service - The County's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

Debt Service Fund – A fund that accounts for the payment of general long-term debt principal and interest.

Department - A major functional component of the County, which indicates overall management responsibility for an operation or a group of related operations.

Depreciation - The expiration in service life of capital assets attributable to wear and tear, deterioration of physical elements, inadequacy or obsolescence.

Division - A specific organization unit or function within a department. For example, General Services – Building Maintenance is a division of the Department of General Services.

Encumbrance - The legal commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for future expenditures.

Enterprise Fund - A proprietary accounting fund type in which the services provided are financed and operated similarly to those of a private business. The rate schedules for these services are established to ensure that revenues are adequate to meet all necessary expenses. Examples of County enterprise funds include public utilities and stormwater.

Expenditure - This term refers to the outflow of funds paid or to be paid for an asset obtained or goods or services obtained regardless of when the expense is actually paid.

Fee Schedule – A compilation of all fees charged by the County for various programs and services.

Fiscal Year - The time period designated by the County signifying the beginning and ending period for recording financial transactions. Isle of Wight County's fiscal year is July 1st to June 30th.

Fringe Benefits - Employee compensation that is in addition to wages or salaries such as retirement, health insurance, and life insurance.

Full Faith and Credit - A pledge of the general taxing power of a government to repay debt obligations.

Full-Time Equivalent Position (FTE) – The number of hours per year that a fulltime employee is expected to work, typically 2,080 hours.

Fund - An accounting entity that has a set of self-balancing accounts and that records all financial transactions for specific activities or government functions. Isle of Wight County has the following fund types: general fund, special revenue, debt service, capital project, enterprise, internal service, and component unit (school operating).



Fund Balance - The accumulation of excess revenues over expenditures.

General Fund - The basic operating fund accounts for most of the financial resources and expenditures of the County.

General Ledger – The accounting file that contains a listing of the various accounts necessary to reflect the financial position of the government.

General Obligation Bonds (GO) - Bonds that finance a variety of public projects such as buildings and improvements. The repayment of these bonds is usually made from the general fund to the debt service fund. The bonds are backed by the full faith and credit of the County.

Governmental Funds - Funds generally used to account for tax-supported activities such as general fund, special revenue fund, debt service fund, and capital projects fund.

Grant - A contribution by the state or federal government or other organization to support a particular program or service of the County. Grant funds are designated for a specific purpose.

HOME Investment Partnership Grant – A federal grant designed to expand the supply of affordable housing for persons or families qualifying as low-income under U.S. Department of Housing and Urban Development (HUD) guidelines.

Internal Service Fund – A fund used to account for the financing of goods or services provided by one department to another department on a cost reimbursement basis. The County has the following internal service funds: Technology Services and Risk Management.

Long Term Debt - Debt with maturity of more than one year after the date of issuance. The County typically issues bonds for 20 to 30 years.


Modified Accrual Accounting - A basis of accounting in which expenditures are accrued but revenues are accounted for on a cash basis. This accounting technique is a combination of cash and accrual accounting as expenditures are immediately incurred as a liability while revenues are not recorded until they are actually received or are measurable and available for expenditure.

Non-Categorical Aid – Revenue from the state or federal government that may be spent at the local government's discretion.

Operating Budget - The portion of the budget that pertains to daily operations that provides basic governmental services. The operating budget contains appropriations for expenditures such as personnel, fringe benefits, office supplies, utilities, telecommunications, travel and training, dues and memberships, and capital outlay.

Performance Measures - Specific quantitative and qualitative measures of work performed as an objective of a County department.

Revenue - Sources of income that finance the operations of County government.



Special Revenue Fund – A fund that accounts for the proceeds of specific revenue sources that are legally restricted for specified purposes other than for major capital projects. The County has the following special revenue funds: E-911, Social Services, Comprehensive Services Act, Section 8 Housing, Grants, County Fair and Heritage Park Concert Fund.

Taxes – Charges levied by the County for the purpose of financing services performed for the common benefit of the people.

Unassigned Fund Balance - The excess of a fund's assets or available cash that is unrestricted and available for appropriation. .

Virginia Retirement System (VRS) – The Commonwealth of Virginia's public retirement system that acts as a common investment and administrative agent for the political subdivisions in the Commonwealth of Virginia.

ISLE OF WIGHT COUNTY, VIRGINIA

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