



Local Roots, Global Reach

ISLE OF WIGHT
COUNTY, VIRGINIA

**ADOPTED
OPERATING
&
CAPITAL BUDGETS**

**FOR THE PERIOD
JULY 1, 2021 – JUNE 30, 2022**



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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, 2020

Christopher P. Morill

Executive Director



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Isle of Wight County
FY 2021-22 Operating & Capital Budget

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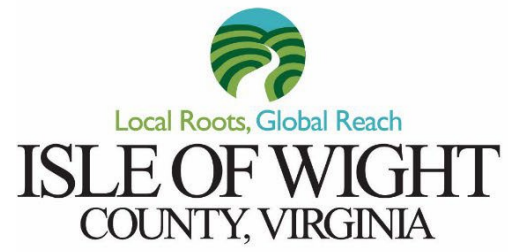
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COUNTY ADMINISTRATOR'S MESSAGE



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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 2021-22 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 continuing to deal 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 2021-22 budget is notable for the fact that for the eighth 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 to fund the normal operations of County government. One penny of real estate tax is expected to generate **\$495,700**.

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 **\$84,220,438**. The largest source of these funds is from General Property taxes (\$61.9 million) or 74% of the budget. The largest uses of County funds are for Education (\$27 million, 32%), Debt Service (\$13.3 million, 16%) and Public Safety (\$12.4 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 continued to rebound in 2020 and increased 31% from the previous year. There were 265 housing starts in 2020 compared to 203 in 2019. In 2020, 72% of all housing starts occurred in the northern end of the county, 59% in the Newport District and 13% in the Town of Smithfield.

The most dramatic growth occurred in the Town of Windsor where new housing starts totaled 43. Commercial development and construction are beginning to show signs of activity accounting for 5% of the new construction assessments. A 2.5% change in assessments is forecast for FY 22 with total value of \$4,865,000,000 and revenue of \$40,220,000 based on the current tax rate of \$.85.

Personal Property – Motor Vehicles – The value of used motor vehicles grew by almost 25% in 2020 relative to 2019 according to J.D. Power. Used vehicle values increased 10% during the summer of 2020 because of demand outpacing supply. The Car Tax Relief percentage is also reduced from 42% to 40%. A 21.7% growth is forecast for FY 22 with revenue of \$11,050,000.

Machinery & Tools Tax – The Machinery and Tools category has experienced volatility during the past three years. 2020 resulted in some account holders purging equipment from their assets resulting in a 4% decline in assessments. A slight decrease of 1.5% of assessments for the M&T tax is expected to generate revenue of \$5,000,000.

Sales & Use Tax – The U.S. Supreme Court Case of South Dakota v. Wayfair ruled that states may charge sales tax on purchases made from out-of-state sellers. The 2019 Virginia General Assembly adopted legislation enabling the Commonwealth to collect sales tax on out-of-state sellers. This has resulted in an increase in sales tax to the state and localities. Online sales tax now represents nearly 34% of all retail sales for Isle of Wight County compared to 28% in the previous year. The increase is estimated to be a result of consumers not being able to shop in traditional stores during the pandemic. An increase of 17.2% is forecast compared to last year's forecast however, we reduced the budget estimate for FY21 due to concerns about the economy. This year's revenue forecast of \$3,250,000 is an increase of 28.7% over the FY21 budget.

Public Service Corporation Taxes – Public Service assessments are adjusted annually based on the real estate sales ratio as determined by the Department of Taxation. As real estate sale prices exceed assessments, the county's sales ratio declines. Last year, our public service revenue increased 12.5%. It is anticipated that the assessments will increase 15% in the next fiscal year which will result in revenue of \$1,759,000.

Recordation and Wills Tax – The tax on recordation of real property has followed the real estate market and continued to increase over the last several years. After collecting \$678,000 in FY20, we are on pace to collect more than \$800,000 in FY21. I am projecting \$750,000 for FY22 which is an increase of \$200,000 over last year's budgeted amount.

Building Permits – Building permit fee revenue reflects the increase in housing starts throughout the County. \$420,000 was received in FY20 and we expect to collect more than \$550,000 in FY21. I am estimating \$500,000 in FY22 which is an increase of \$110,000 over last year.

Utilities Fund – No increase in water and sewer rates has been included in the budget.

Expenditure Highlights

Impacts from COVID-19 Pandemic – We received \$6.5 million in CARES funding in the past year which has been used in a variety of ways to mitigate the impacts of COVID-19 on the County, local businesses, and our citizens. We are projected to receive \$7.2 million from The American Rescue Plan over the next year. Funds from the Rescue Plan can be used in additional ways including infrastructure and revenue replacement.

Public Schools – A one year decrease of \$509,227 is proposed in local funds for the Isle of Wight County Public Schools to help offset the first-year debt payment associated with the 2020 bond issue. \$715,830 is included in debt service to finance \$7.9 million in improvements at Smithfield High School and Windsor High School for enhanced Career & Technical Program options for students.

Public Safety – The budget continues the replacement schedule for Sheriff's Office vehicles by lease financing 12 new vehicles. Three additional positions for the Sheriff's department are proposed at this time, two of which are paid for by the Compensation Board. Four additional positions are proposed for the Emergency Communication Center to enable them to maintain 4 dispatchers at all times to handle increasing call volume and additional radio channels because of the new 800 MHz radio system. Two of the positions are proposed to be filled in July and two in January to lessen the impact on the budget.

Fire and Rescue Response – With the change in the last 2 budgets to convert part-time Fire Medic positions to full-time positions we are currently operating with 30% of our daily staffing level filled by part-time staff. I am proposing to convert 3 more positions to full-time in the FY22 budget to reduce our reliance on part-timers to 20%. The three positions are not proposed to be filled until January. I am also proposing to add an additional Captain's position which will enable us to have consistent supervision 24 hours per day. The Fire Rescue Association voted to support both proposals. Due to the uncertainty of fuel prices and the significant discount that the County receives on the purchase of diesel fuel, we are proposing a new program to purchase fuel for the volunteer departments and take the current expense for fuel out of their budgets.

This will save money in the overall County budget and reduce uncertainty for the volunteers.

Public Works – The bulk of the increase in Public Works is a result of a \$4 increase in tipping fees by SPSA and an estimated increase of 900 tons of solid waste. 570 tons of waste is expected due to Smithfield eliminating their recycling program earlier this year.

Debt Service – Older debt service payments reached their peak in FY20 and will continue to decline. Bonds totaling \$34.2 million were issued in October 2020 to fund the replacement of Hardy Elementary School, the replacement of Fire and Rescue equipment and other County projects. Refunding bonds totaling \$54.4 million were also issued which will save the County \$6.2 million over the next 10 years. A payment plan consisting of the decline in the County's existing debt payments, the savings from the refunding bonds, a reduction in school funding and a one-time transfer from excess revenue in FY21 will cover the debt payments for the 2020 bonds along with a projected \$33.7 million bond issue in 2022 for replacement of Westside Elementary School. Our total debt Service budget for the General Fund in FY22 will be \$13.3 million. This amount includes \$990,000 to continue funding a debt service reserve fund as we plan for the issuance of bonds to replace Westside elementary schools along with other county projects. \$8 million of the payments will be for 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. I am proposing to update the compensation study to determine how we compare with peer localities. To maintain our competitiveness, I have also included a 1% general wage increase plus a \$1,000 flat increase for each employee to keep us from falling behind our peer jurisdictions and to address a growing wage gap among County staff. In addition, I am also proposing a longevity plan which will provide payments to employees ranging from \$250 to \$1,000 based on years of service.

The County Health Plan experienced another good year with no increase in rates. We are continuing the same County/Employee cost sharing plan for health insurance established in FY20. We are also continuing the High Deductible Health Plan (with Health Savings Account) which was added last year. This plan has the potential to provide savings for employees and the County

Fleet Upgrades

In addition to new vehicles for the Sheriff's department, a total of 3 other vehicles are proposed to replace aging or high mileage vehicles in the following departments: Public Works and Parks & Recreation.

Capital Budget

Consistent with the Board's adoption of the FY2022-31 Capital Improvements Program, a Capital Budget of \$20.3 million is included to move various capital projects forward. Significant capital expenditures include replacement of Hardy Elementary School (\$15.2 million) and replacement of an engine, ladder truck and ambulance (\$2 million).

The Capital Budget will require additional borrowing of approximately \$35 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



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COUNTY ORGANIZATION AND INFORMATION

ISLE OF WIGHT COUNTY
Board of Supervisors
FY 2021-22



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



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



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



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



Rudolph Jefferson
Hardy District
Term: 12/31/21

CONSTITUTIONAL OFFICERS

Georgette C. Phillips, Commonwealth's Attorney
Gerald H. Gwaltney, Commissioner of the Revenue
Katherine "Kathy" Torrence, Clerk of Circuit Court
James R. Clarke, Jr., Sheriff
Judith C. Wells, Treasurer

Elected as set forth in the Virginia State Constitution

ADMINISTRATIVE OFFICERS

Randy R. Keaton, County Administrator*
Donald T. Robertson, Assistant County Administrator
Stephanie M. Humphries, Chief Financial Officer
Robert W. Jones, Jr., County Attorney*
Carey Storm, Clerk to the Board of Supervisors

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

OTHER BOARDS AND COMMISSIONS

Elected

Isle of Wight County School Board

Appointed

Social Services Board

Economic Development Commission

Advisory Boards & Committees

E911 Advisory Board

Planning Board

Fair Committee

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.



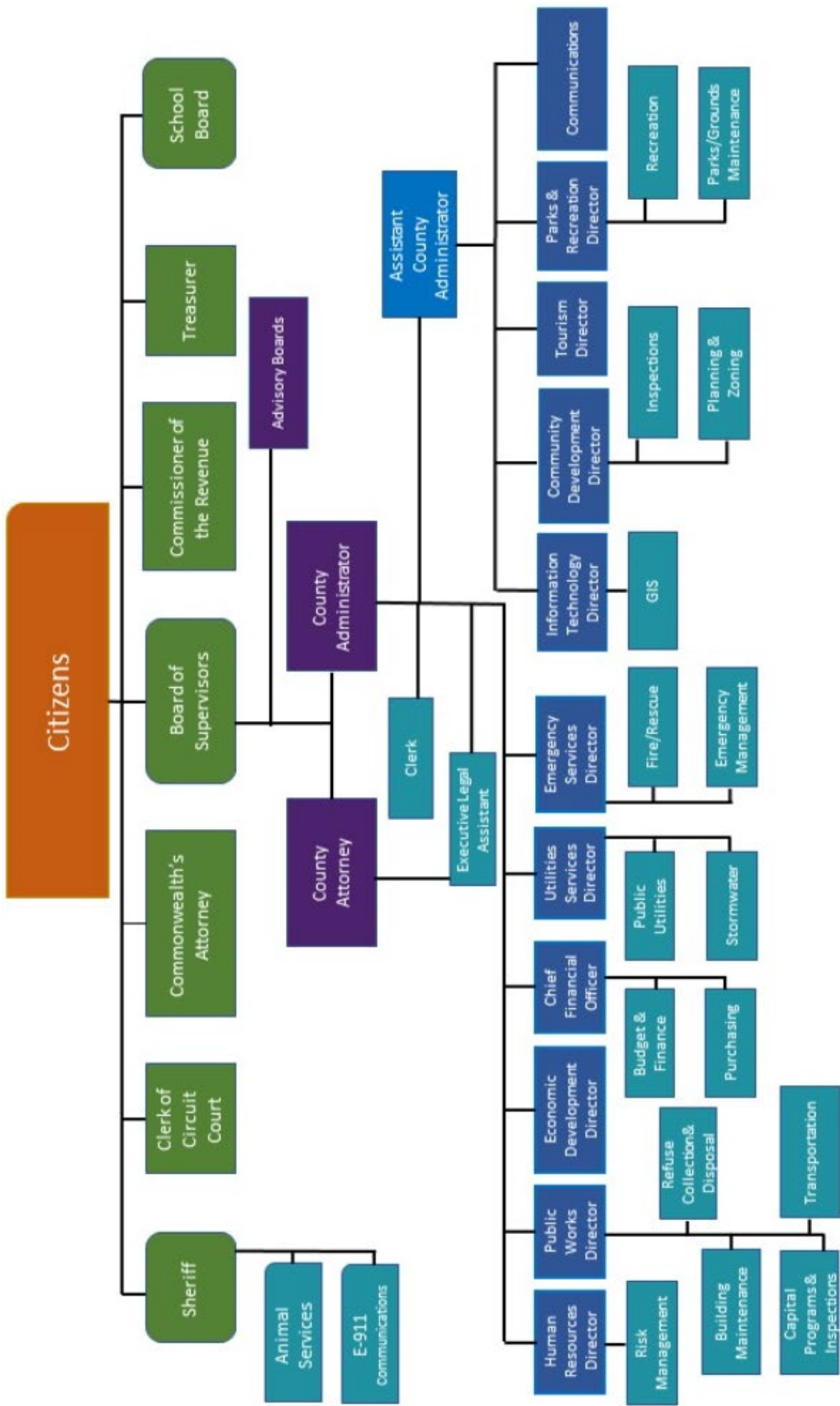
Long-Term Financial Plan

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



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 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

Windsor Castle Park

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



Historic St. Luke's Church

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



COMMUNITY PROFILE

LOVEwork in Smithfield

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



Heritage Park

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



Isle of Wight County Museum

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



COMMUNITY PROFILE

Historic Fort Huger

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



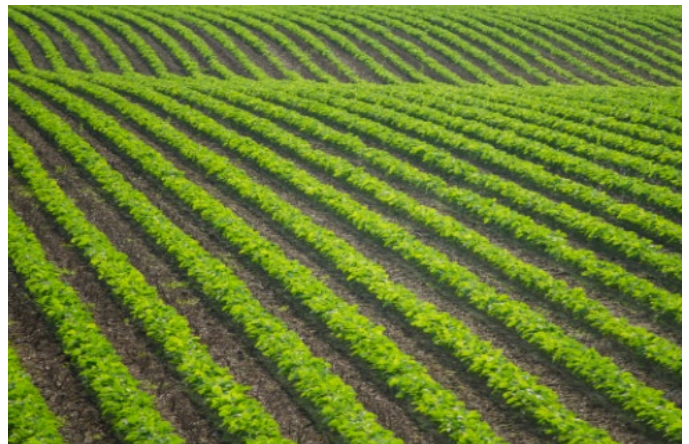
Boykins Tavern Museum

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



Farms of Isle of Wight County

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



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



Historic Main Street

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



COMMUNITY PROFILE

Statistical Information

Principal Employers

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

Source: Virginia Employment Commission

Employment by Industry

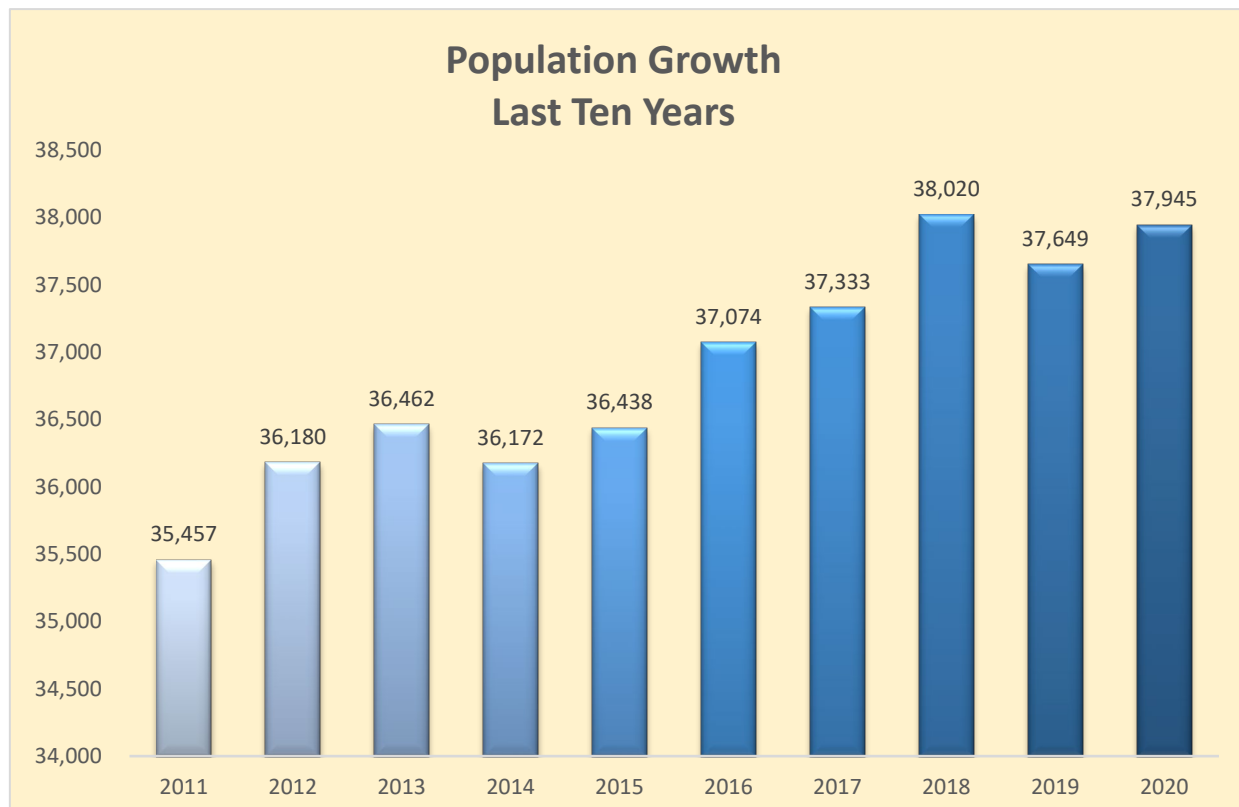
	Employees	%
Manufacturing	3,280	30.7%
Accommodation & Food Services	898	8.4%
Retail Trade	1,003	9.4%
Health Care and Social Assistance	707	6.6%
Transportation and Warehousing	515	4.8%
Admin and Support and Waste Management	499	4.7%
Other Services (except Public Administration)	326	3.1%
Construction	424	4.0%
Professional, Scientific and Technical Services	311	2.9%
Management of Companies and Enterprises	397	3.7%
Agriculture, Forestry, Fishing & Hunting	212	2.0%
Finance & Insurance	183	1.7%
Wholesale Trade	179	1.7%
Arts, Entertainment and Recreation	129	1.2%
Real Estate and Rental and Leasing	74	0.7%
Information	21	0.2%
Unclassified	73	0.7%
Public Sector		
Fed/State/Local Govt	1,442	13.5%

COMMUNITY PROFILE

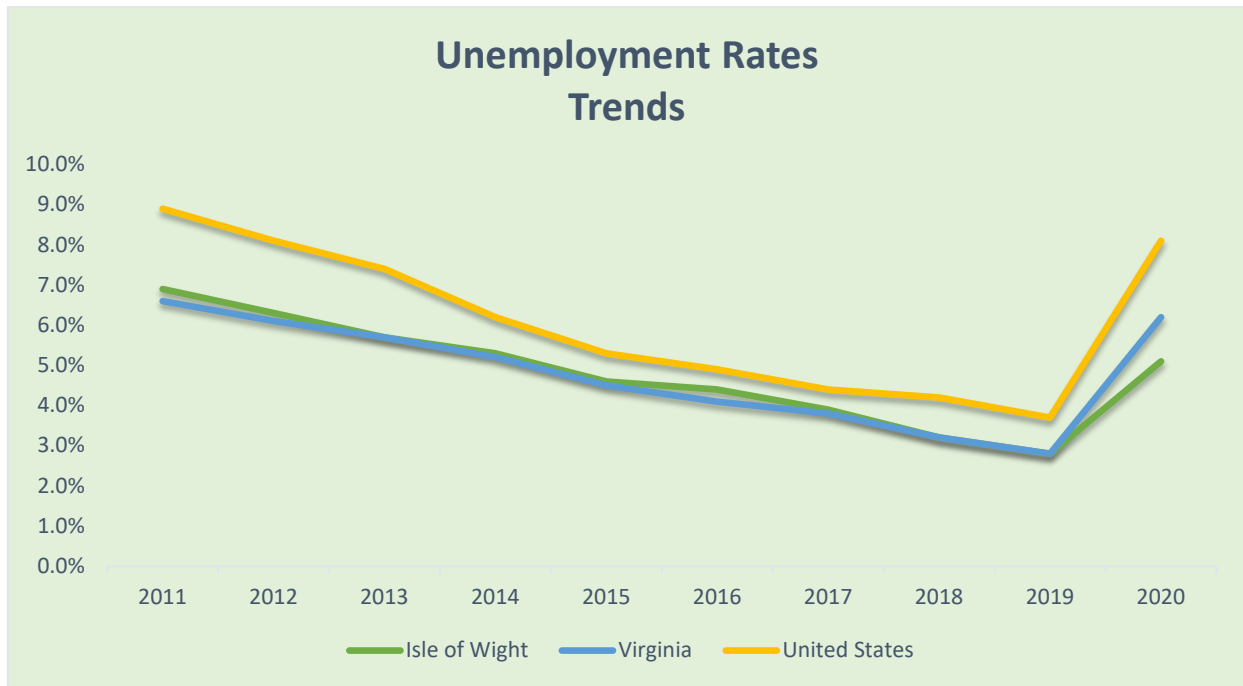
Principal Real Estate Taxpayers

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

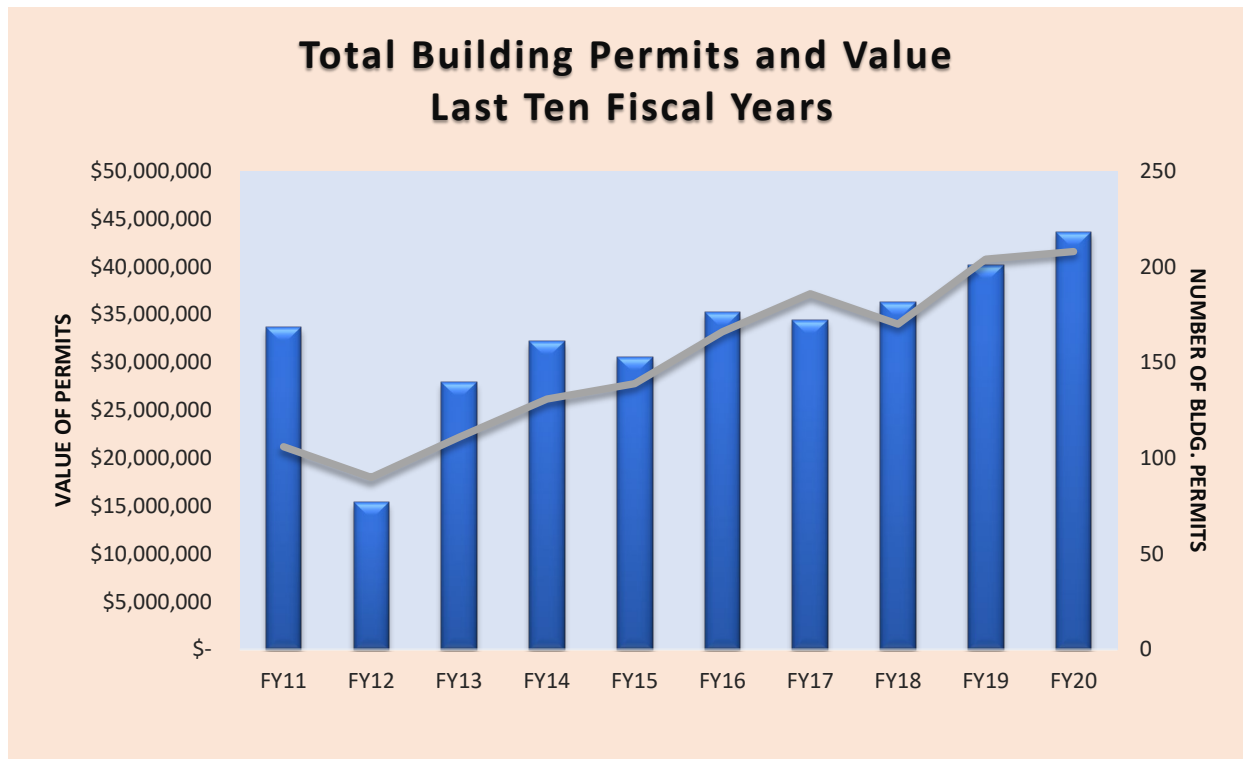
Economic Profile & Financial Trends



COMMUNITY PROFILE

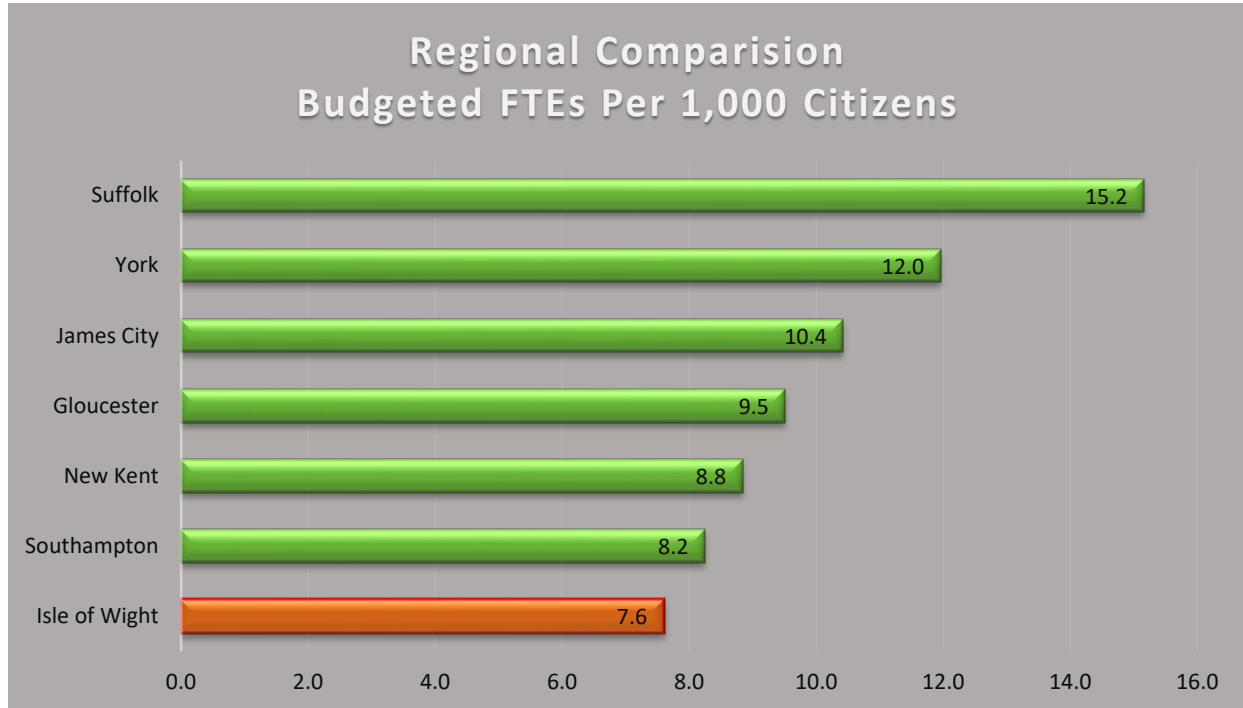
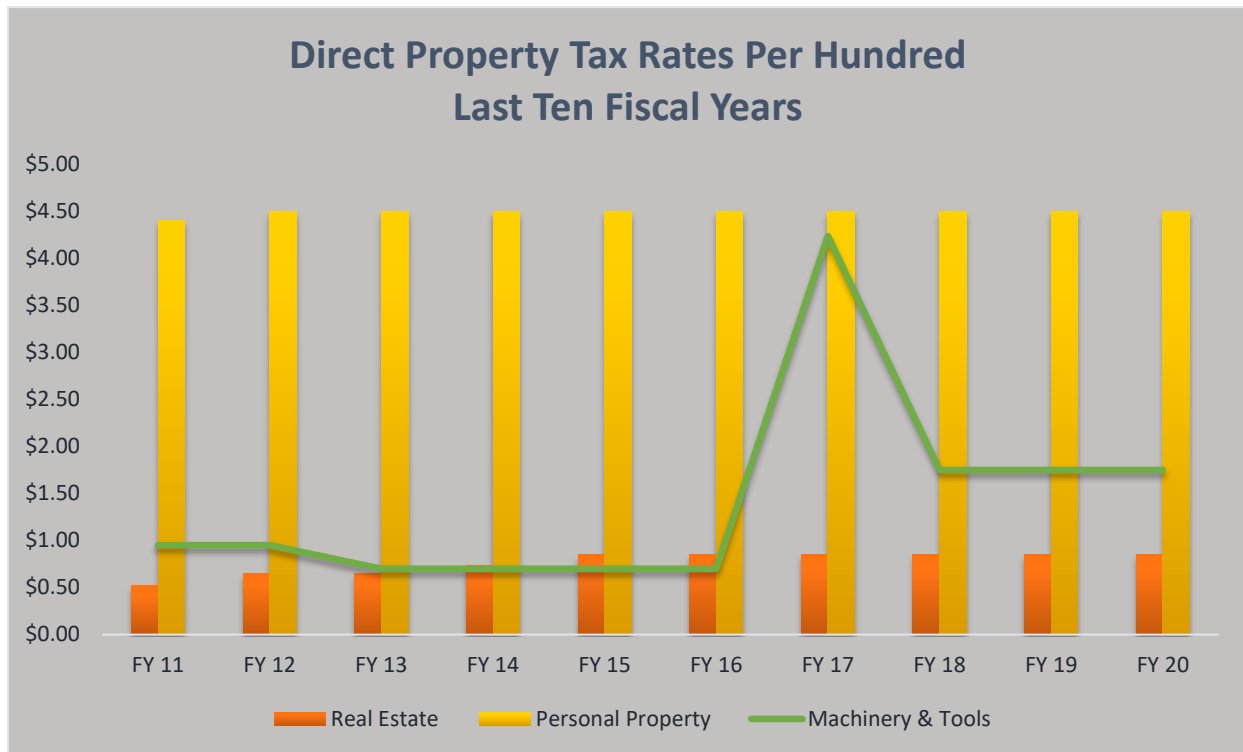


Source: Virginia Employment Commission



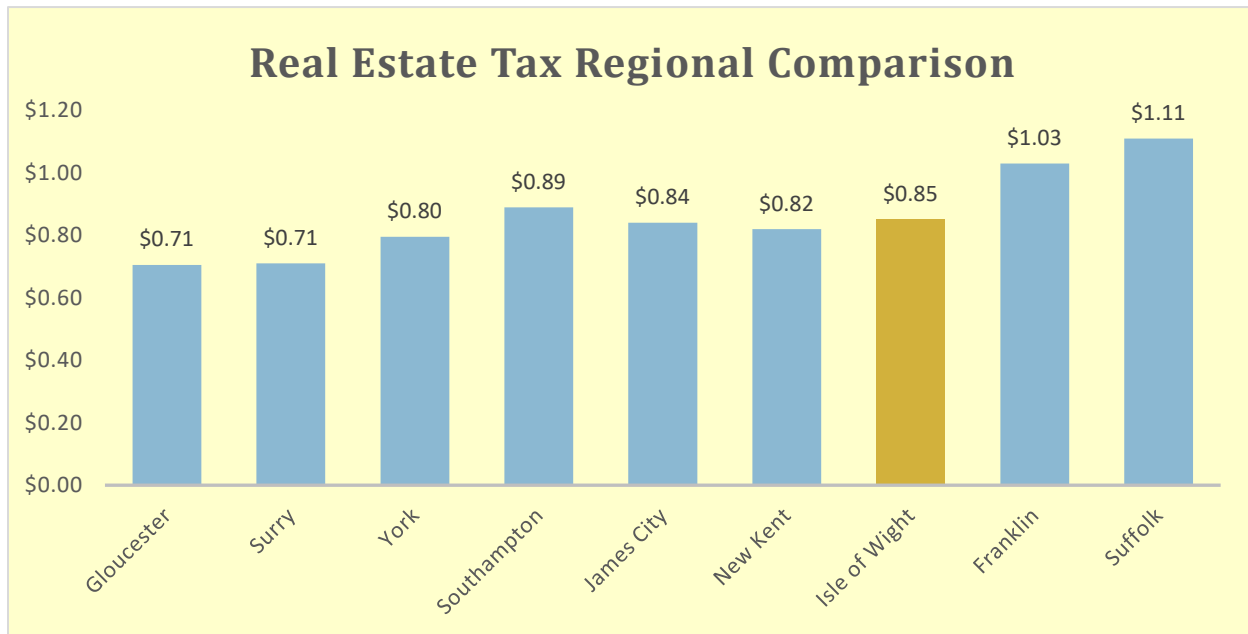
Source: Comprehensive Annual Financial Report, FY 2020

COMMUNITY PROFILE

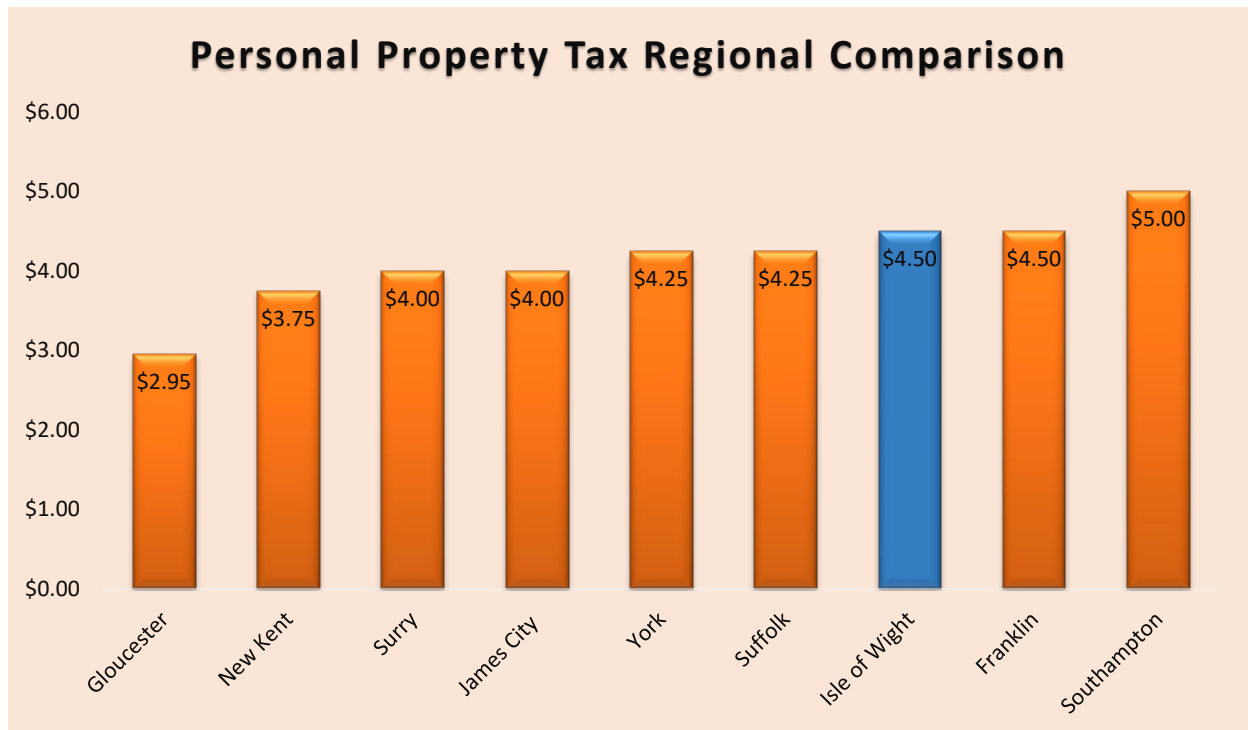


Source: Weldon Cooper Center for Public Service, Population Estimates
Operating Budgets – Gloucester, Isle of Wight, James City County, York, and Suffolk

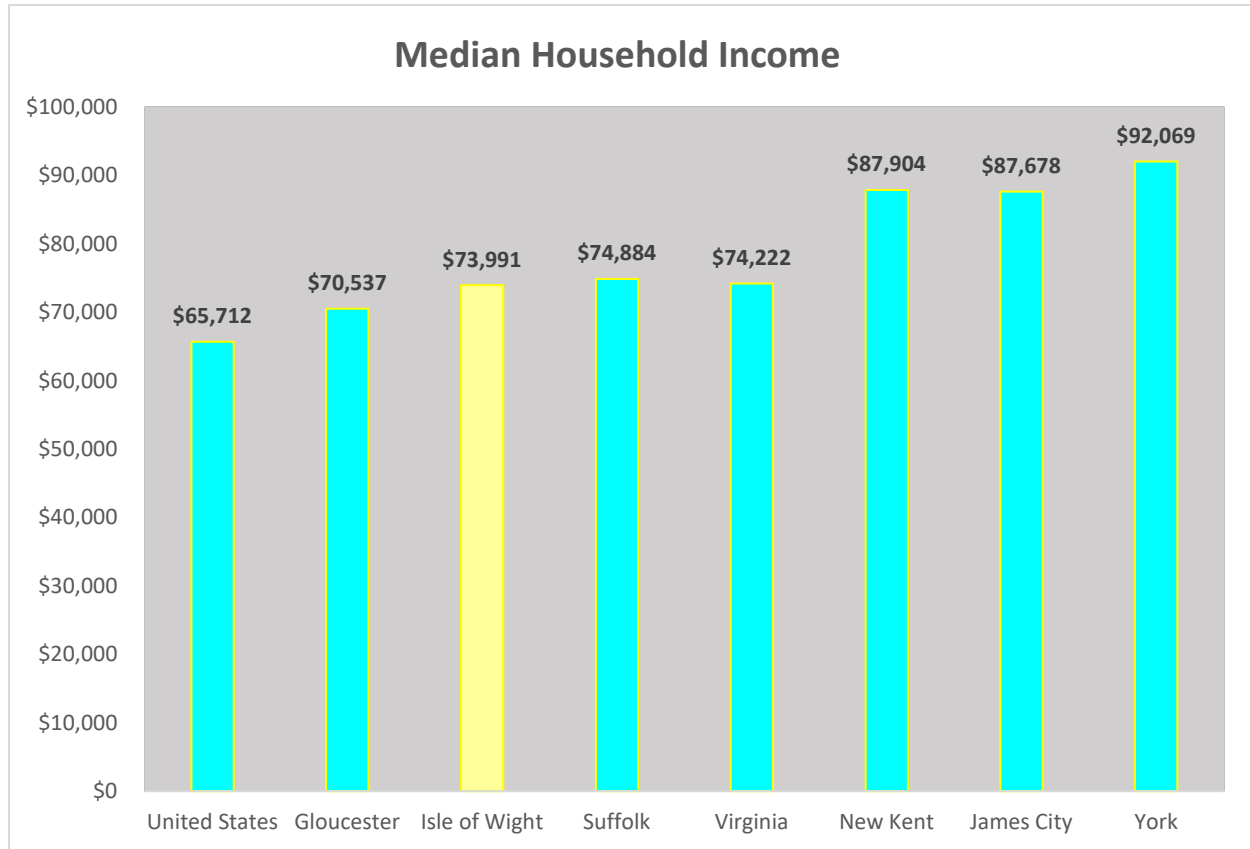
COMMUNITY PROFILE



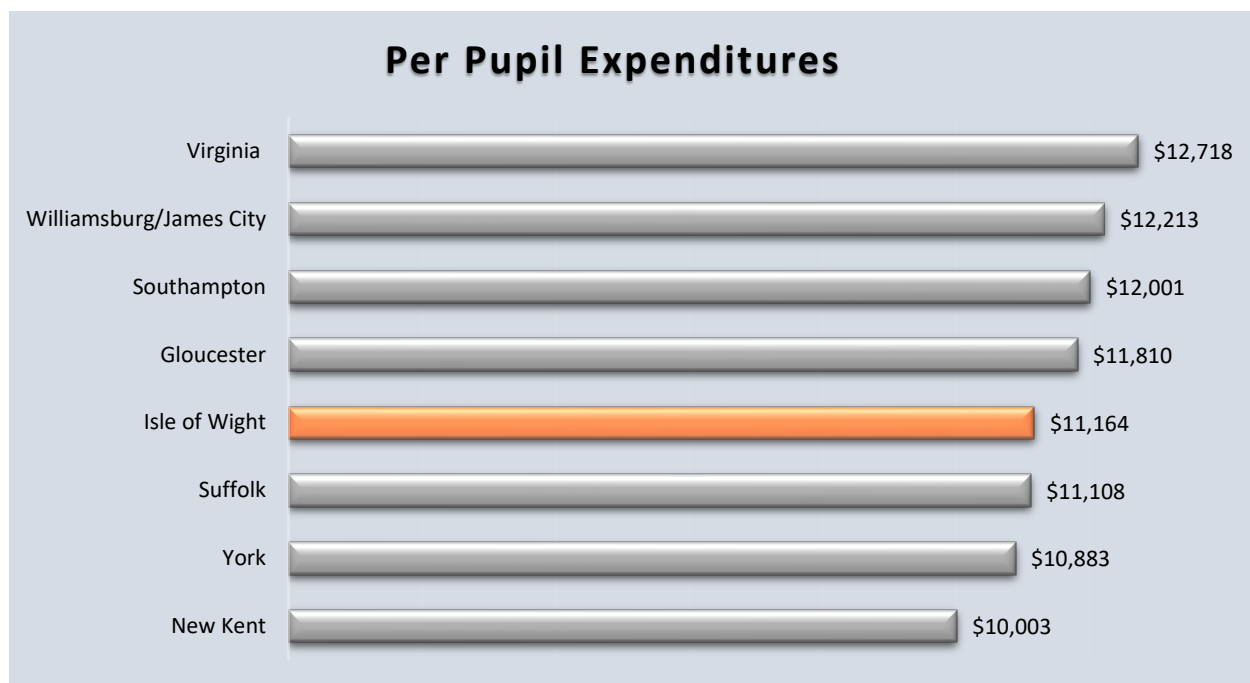
Source: Operating Budgets, Gloucester, Surry, York, Southampton, James City, New Kent, Isle of Wight, Franklin, Suffolk, Avg. Hampton Roads – Operating Budgets of All Cities and Counties in Hampton Roads



COMMUNITY PROFILE



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



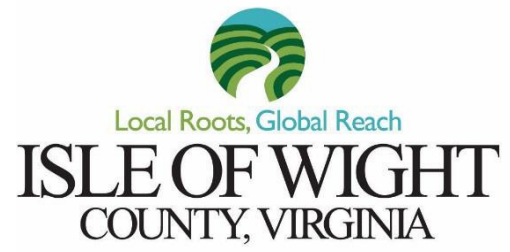
Source: Virginia Department of Education



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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 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 2021-22

Isle of Wight Budget Development Calendar

December 16, 2020	Budget Packages Distributed to Departments/Agencies/Local Organizations Local Organization Application Notices & Web Posting
January 25, 2021	Departmental & Agency Budget Requests Due
February 1-5, 2021	County Administrator's Budget Development Meetings
March 1-31, 2021	County Administrator's Budget Review Meetings
April 1, 2021	County Administrator's Proposed Budget Presented to the Board of Supervisors
April 8, 2021	Board of Supervisors Budget Work Session
April 15, 2021	Board of Supervisors Public Hearing on Proposed Budget & Resolution
April 22, 2021	Board of Supervisors Budget Work Session
May 6, 2021	Board of Supervisors Budget Work Session
May 13, 2021	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 Services Funds	The Internal Services Funds account for the financing of goods or services provided by one department to other departments or agencies of the County on a cost-reimbursement basis. The Internal Services Funds are included in governmental activities for government-wide reporting purposes. The excess revenue or expenses of the funds are allocated to the appropriate function activity.
Tech. Services Fund	The Technology Services Fund accounts for the revenues and expenditures of the County's technology and GIS infrastructure and services. Costs are allocated to the various departments and agencies that use technology services.
Risk Mgmt. Fund	The Risk Management Fund accounts for the funding and payment of auto, personal liability, general liability, health insurance, and workers' compensation claims against the County exclusive of the School Board employees. Charges to other funds are based on estimated claims and expenses for the year.

COUNTY FINANCIAL STRUCTURE

Basis of Budgeting/Accounting

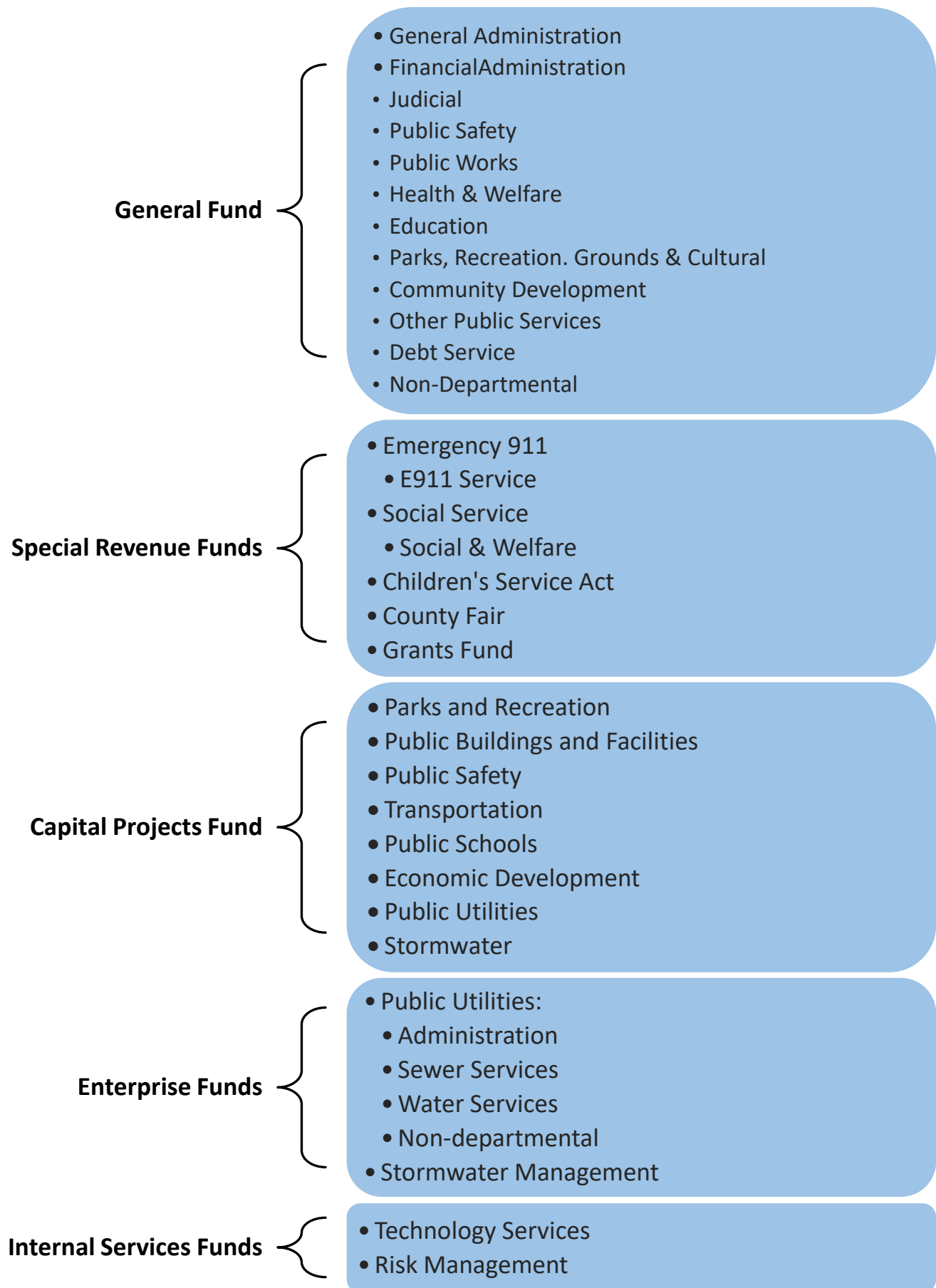
The County prepares its annual operating budget providing estimates on the same basis as is used for its accounting and financial reporting. The County utilizes the following procedures in establishing budgetary data reflected in the basic financial statements:

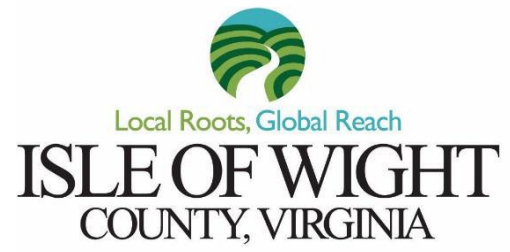
- The budget is prepared on a “zero base”.
- Prior to April 1, the County Administrator submits to the Board of Supervisors a proposed operating and capital budget for the fiscal year commencing the following July 1. The operating and capital budget includes proposed expenditures and the means of financing 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. Interest on long term debt due July 1, however, is accrued as an expenditure in the previous fiscal year.

COUNTY FINANCIAL STRUCTURE

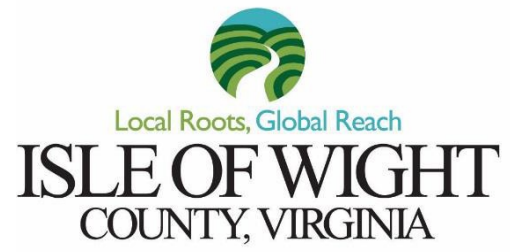




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FUND SUMMARIES & DETAILS



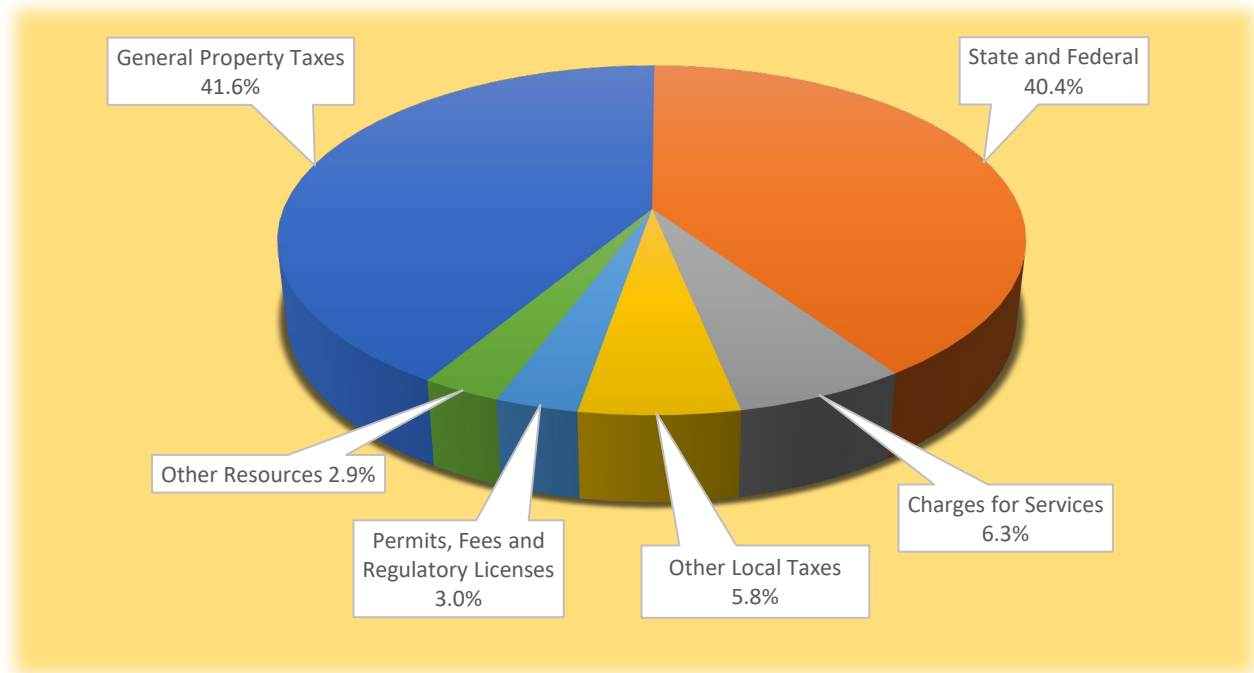
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Isle of Wight County
Adopted FY 2021-22 Operating and Capital Budget
Annual Operating and Capital Budget by Fund

		Budget 2020-21		Adopted 2021-22	% Change
General Fund	\$	79,552,913	\$	84,220,438	5.9%
Capital Projects Fund		15,425,000		2,036,744	-86.8%
Grants Fund		155,488		7,372,725	4641.7%
Emergency 911 Fund		1,932,682		2,191,628	13.4%
County Fair Fund		-		444,400	100.0%
Social Services Fund		4,021,381		4,512,714	12.2%
Children's Services Act Fund		370,821		453,804	22.4%
Technology Services Fund		1,443,437		1,467,787	1.7%
Risk Management Fund		767,126		782,520	2.0%
Public Utility Fund		9,454,379		10,339,324	9.4%
Stormwater Management Fund		1,386,376		1,436,376	3.6%
School Funds		67,247,317		69,388,638	3.2%
Total All Funds	\$	181,756,920	\$	184,647,098	1.6%

Where Does the Money Come From?

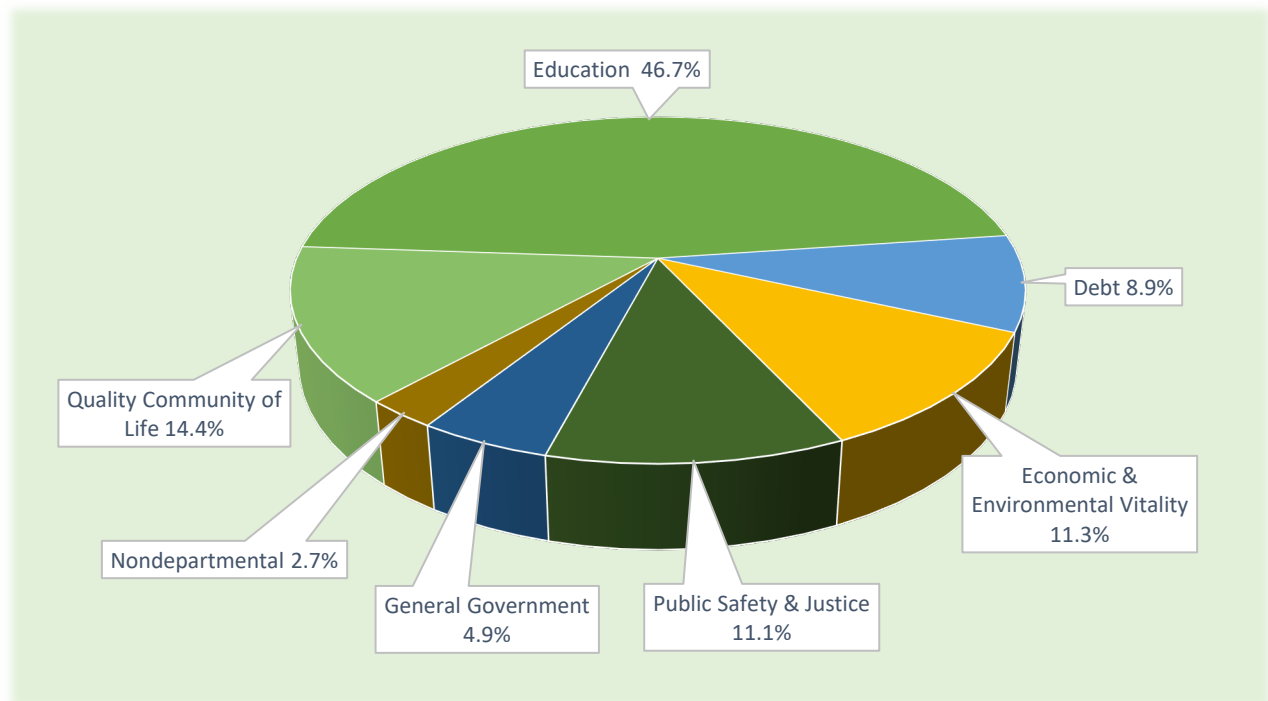
The chart below illustrates that Isle of Wight County revenues come from a variety of sources including Property Taxes, Other Local Taxes, Charges for Services, State and Federal and Other Sources.

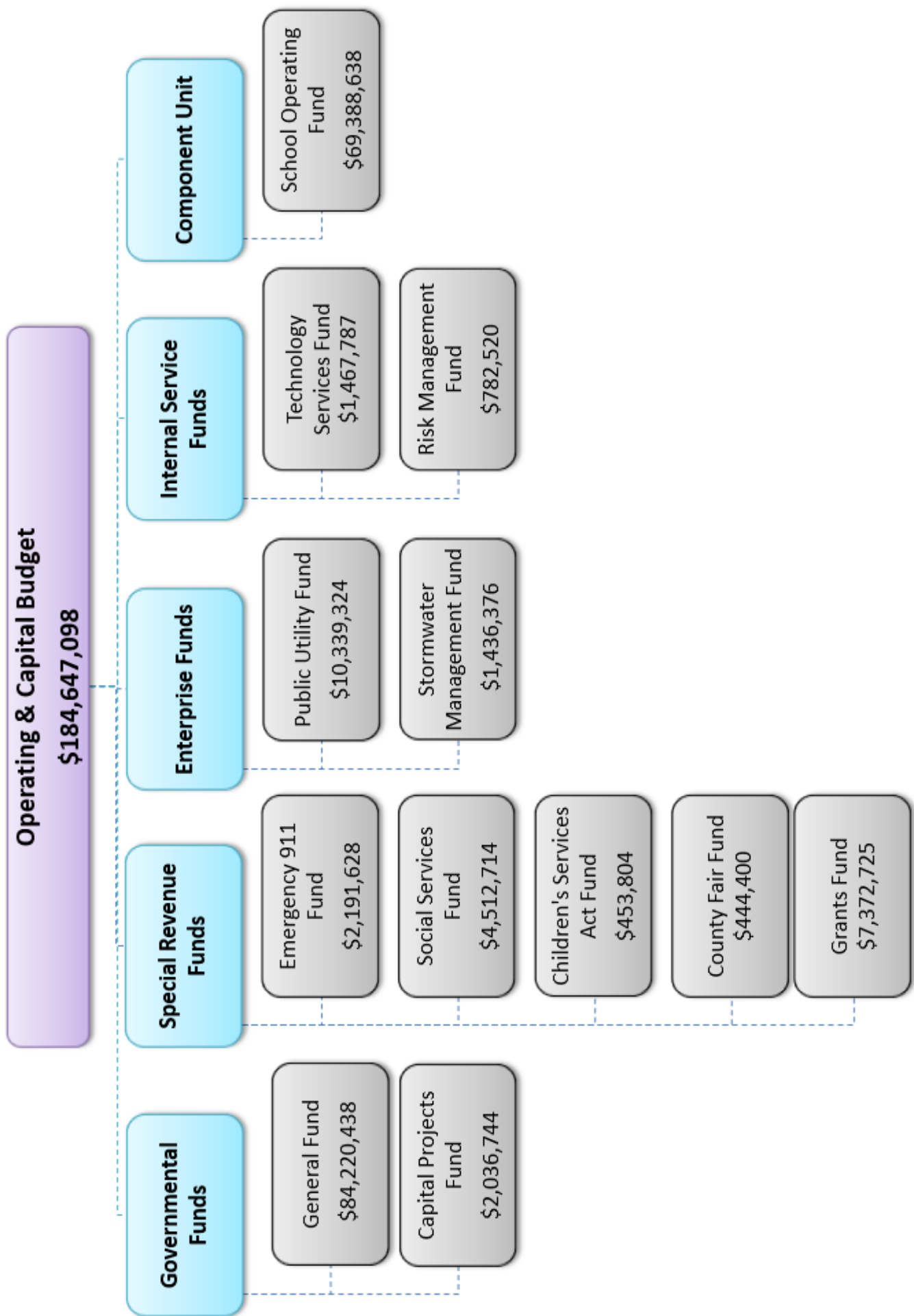


Excluding the Capital Project Fund and Transfers

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.





Isle of Wight County
FY 2021-22 Operating and Capital Budget
Summary of Revenues and Expenditures for All Funds

		2019-20	2020-21	2021-22
		Actual	Amended	Adopted
REVENUES				
Real Property Taxes	\$	57,026,717	58,849,555	61,919,000
Other Local Taxes		8,052,184	8,001,481	8,724,600
Permits, Fees & Licenses		6,120,048	4,712,854	4,533,893
Fines & Forfeitures		133,068	153,000	129,000
Revenues from Use of Money & Property		815,100	786,567	635,516
Charges for Services		8,823,680	8,996,451	9,360,328
Miscellaneous Revenue		2,744,751	1,174,145	592,484
Recovered Costs		703,675	747,988	1,117,025
Intergovernmental:				
Revenue from Commonwealth		35,409,188	35,937,738	38,244,612
Non- Categorical Aid		5,396,075	5,386,890	5,372,890
Categorical Aid		2,351,582	2,491,268	2,656,203
Revenue from Federal Government		8,645,542	5,883,442	14,362,031
Other Financing Sources		471,623	15,295,000	1,801,500
Transfers		33,889,265	33,503,145	35,198,016
TOTAL REVENUES	\$	170,582,498	181,919,524	184,647,098
EXPENDITURES - by Function				
General Government	\$	6,631,554	7,212,391	7,934,226
Judicial		1,501,915	1,735,954	1,768,744
Public Safety		13,903,640	15,432,638	14,766,620
Public Works		8,308,011	5,446,317	5,133,038
Public Utilities		8,792,049	10,104,379	11,198,091
Stormwater		1,189,770	1,686,376	1,727,609
Health & Welfare		5,627,196	4,392,202	12,163,580
Education		66,871,069	78,247,317	69,388,638
Parks, Recreation & Cultural		3,116,252	3,323,134	3,367,165
Community Development		5,281,925	5,644,660	6,167,370
Non-Departmental		2,208,471	3,438,379	3,667,903
Transfers		32,847,037	33,473,648	34,018,058
Debt Service		11,912,284	11,782,129	13,346,056
TOTAL EXPENDITURES	\$	168,191,173	181,919,524	184,647,098

FUND BALANCE SUMMARY

FUND BALANCE PROJECTION

	General Fund	Capital Projects Fund	Debt Service Fund	Special Revenue Funds
Total Fund Balance 6/30/20	\$ 28,974,070	\$ 7,720,053	\$ 324,768	\$ 409,417
Estimated FY 2020-21 Revenues	81,464,513	37,175,058	36,118,736	10,997,699
Estimated FY 2021-21 Expenditures	75,350,783	6,288,188	36,115,376	10,384,383
Total Estimated Fund Balance 6/30/21	35,087,800	38,606,923	328,128	1,022,733
Estimated FY 2021-22 Revenues	84,220,438	2,036,744	990,000	14,975,271
Less: Assigned Fund Balance	(180,000)			
Less: Transfer from Debt Service	(645,916)			
Net Estimated Revenues 6/30/22	83,394,522	2,036,744	990,000	14,975,271
Estimated FY 2021-22 Expenditures	84,220,438	20,326,744	645,916	14,975,271
Less: Debt Service Reserve	(990,000)			
Net Estimated Expenditures 6/30/22	83,230,438	20,326,744	645,916	14,975,271
Total Estimated Fund Balance 6/30/22	\$ 35,251,884	\$ 20,316,923	\$ 672,212	\$ 1,022,733

FUND BALANCE HISTORY

	2020	2019	2018	2017	2016
General Fund					
<u>Non Spendable:</u>					
Non Spendable	\$ 375,000	375,000	866,742	920,645	935,898
<u>Spendable:</u>					
Restricted	246,699	-	22,259	61,568	22,170
Assigned	572,753	3,782,681	1,291,755	3,623,722	3,372,391
Unassigned	20,390,116	16,230,524	15,905,253	10,960,727	14,326,940
Committed	7,389,502	4,526,264	5,460,229	3,877,087	-
Total General Fund	\$ 28,974,070	24,914,469	23,546,238	19,443,749	18,657,399
All Other Government Funds					
<u>Non Spendable:</u>					
Non Spendable	\$ -	-	4,855	-	3,246
<u>Spendable:</u>					
Restricted	2,785,370	4,843,666	10,096,400	17,738,141	5,445,121
Assigned	5,727,202	7,222,267	6,573,306	6,318,154	3,385,036
Unassigned	(58,334)	(176,175)	(49,728)	-	-
Total All Other Government Funds	\$ 8,454,238	11,889,758	16,624,833	24,056,295	8,833,403

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 2021-22 Revenue Projections

General Fund Revenue

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.

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 impacted many areas of the national economy. Because of the low unemployment rates in Isle of Wight County, as compared to the state and national rates, consumers continue to have a solid stream of income for spending. The disposable income has been confirmed by the sales tax revenue growth. Additionally, meals tax revenues are exceeding pre-pandemic revenue. The FY22 revenue forecast is based on the current economy and does not consider how quickly or slowly COVID-19 is contained. Isle of Wight County is positioned to see strong growth in the coming year.

REVENUE ANALYSIS

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 5% over the previous year. The real estate tax rate was not adjusted and will remain at \$.85 per \$100 of assessed value. Commercial development and construction are beginning to show signs of activity. In FY21 commercial construction represented 5 percent of the total new construction assessments.

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 264 disabled veterans receiving this exemption. The amount of taxes exempted for Disabled Veterans relief was a 33 percent increase over the previous year. The current median relief for the Disabled Veteran is approximately \$2,800. This represents \$85,000,000 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 496 taxpayers receiving this relief. The median relief for the Elderly and Disabled is \$1,000 which equates to approximately \$46,000,000 in assessments.

FY21 resulted in a slight decline in assessments for the personal property taxes for machinery & tools as some account holders purged equipment from their assets. The revenue forecast trends conservatively and is estimated to be 1.0% lower than the last year. Personal property taxes for vehicles increased by 21.0% over the prior year while equipment increased by 2.0% from the prior year forecast. The increase in motor vehicles category is due to increased assessments, as compared to last year. The Car Tax Relief percentage has reduced from 42 percent to 40 percent which contributed to higher personal property taxes on motor vehicles. The Emergency Volunteer Responders' relief is granted to approximately 236 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 \$11,850 and the median amount of relief is \$280. The Disabled Veterans relief is granted to approximately 271 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 increase by 10.0% in FY22. Revenue from Sales & Use taxes is projected to increase by 28.0% from the FY21 budget. This improvement is largely due to the effects of the pandemic as consumers were unable to shop in brick and mortar stores and made purchases online. The 2019 Virginia General Assembly adopted legislation enabling the Commonwealth to collect sales tax on out-of-state sellers. This has resulted in an increase in sales tax to the state and localities. Online sales tax represents nearly 34.0% of all retail sales for Isle of Wight County.

Revenue from Fees and Charges

Revenue from fees and charges accounts for 5% of total general fund revenues. Included as part of this revenue category are permits, privilege fees, and regulatory licenses; fines and forfeitures; revenue from the use of money and property; charges for services; miscellaneous revenue and recovered costs. Revenue from fees and charges is projected to increase by 3.0% in FY22.

REVENUE ANALYSIS

State Revenue

State revenue represents approximately 9.0% 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.

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 FY21 is \$2.0 million. The major projects are for Hardy Elementary School and Public Safety equipment. These projects are being funded by from bond proceeds which were issued in FY 21. \$0.5 million of capital reserves is included in the FY22 budget for future projects.

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 \$6.1 million in FY22. 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 FY22. Revenues are derived from stormwater utility fees (91.0%) and permit and inspection fees (9.0%). 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 FY22 is approved at \$69.3 million, which is slightly higher than the previous year. State and Federal funding support for the school system is projected to remain flat.



General Fund



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Isle of Wight County
Adopted FY 2021-22 Operating Budget
General Fund Revenues

		FY 2019-20	FY 2020-21	FY 2021-22	%
		Actual	Amended	Adopted	Change
REAL PROPERTY TAXES					
Real Estate - Current	\$	38,323,289	39,300,000	40,220,000	2.34%
Real Estate - Delinquent		478,640	950,000	950,000	0.00%
Public Service Property		1,493,974	1,521,000	1,759,000	15.65%
Personal Property- Current		8,938,727	9,081,000	11,050,000	21.68%
Personal Property- Delinquent		170,889	190,000	190,000	0.00%
Mobile Home Tax - Current		130,681	145,000	162,000	11.72%
Mob. Home Tax -- Delinquent		1,618	5,000	5,000	0.00%
Boat/Airplane Tax - Current		106,872	100,000	107,000	7.00%
Boat/Airplane Tax - Delinquent		336	555	1,000	80.18%
Machinery & Tools -Current & Delinquent		4,986,892	5,075,000	5,000,000	-1.48%
Equipment-Current		1,853,955	1,867,000	1,905,000	2.04%
Equipment-Delinquent		3,526	-	-	0.00%
Penalty		372,898	425,000	400,000	-5.88%
Interest		164,420	190,000	170,000	-10.53%
Total Real Property Taxes	\$	57,026,717	58,849,555	61,919,000	5.22%
OTHER PROPERTY TAXES					
Local Sales & Use	\$	2,675,566	2,525,000	3,250,000	28.71%
Consumer Utility Tax		971,143	1,007,000	985,000	-2.18%
Consumption Tax		122,518	131,000	120,000	-8.40%
Business License Tax		815,733	832,000	832,000	0.00%
Motor Vehicles License Current		964,100	1,109,000	1,031,000	-7.03%
Motor Vehicle Licenses-Delinquent		31,245	30,000	30,000	0.00%
Penalty - Taxes		6,060	7,000	7,000	0.00%
Interest - Taxes		2,549	2,000	2,000	0.00%
Recordation & Probate Tax-State		105,770	100,000	-	-100.00%
Taxes on Record/Wills-Local		571,991	550,000	750,000	36.36%
Lodging Tax		65,571	64,000	64,000	0.00%
Meals Tax		502,646	464,775	530,000	14.03%
Communications Sales & Use Tax		711,278	683,000	635,000	-7.03%
Bank Stock Tax		11,950	11,000	11,000	0.00%
Total Other Property Taxes	\$	7,558,120	7,515,775	8,247,000	9.73%
PERMITS, FEES & LICENSES					
Animal License	\$	35,557	40,000	40,000	0.00%
Land Use Application Fees		250	-	-	0.00%
Land Transfer Fees		1,298	1,000	1,000	0.00%
Inspections Technology Fee		16,840	15,000	18,000	20.00%
Zoning Use & Subdiv Ord Fee		89,955	75,000	75,000	0.00%
Building & Misc Permits & Fees		420,682	390,000	500,000	28.21%
Solid Waste Franchise Fee		29,260	30,000	30,000	0.00%
Concealed Weapon Permit Fee		31,255	25,000	40,000	60.00%
Total Permits, Fees & Licenses	\$	625,097	576,000	704,000	22.22%

Isle of Wight County
Adopted FY 2021-22 Operating Budget
General Fund Revenues

		FY 2019-20	FY 2020-21	FY 2021-22	%
		Actual	Amended	Adopted	Change
FINES & FORFEITURES					
Court Fines and Forfeitures	\$	114,528	130,000	115,000	-11.54%
Interest - Court Fine & Forft		4,060	5,000	4,000	-20.00%
County Code Violations		14,481	18,000	10,000	-44.44%
Restitution		4,000	-	-	0.00%
Total Fines & Forfeitures	\$	137,069	153,000	129,000	-15.69%
REVENUE FROM USE					
Interest Revenue	\$	374,299	425,000	300,000	-29.41%
Property Rental		183,216	185,000	185,000	0.00%
Unrealized Gain on Investment		756,099	-	-	0.00%
Total Revenue from Use	\$	1,313,614	610,000	485,000	-20.49%
CHARGES FOR SERVICES					
Set Off Collection Fees	\$	71,616	90,000	75,000	-16.67%
Finance Administration Fee		795	1,000	1,000	0.00%
Court Security Fee		59,579	65,000	65,000	0.00%
Sheriff's Fee		2,205	2,000	2,000	0.00%
Sheriff Extradition Revenue		6,026	7,000	7,000	0.00%
Law Library Fees		8,098	9,000	8,000	-11.11%
Building Const Court Fees		15,349	19,000	15,000	-21.05%
Courthouse Construction Fees		22,797	27,000	20,000	-25.93%
Reimb for Court Appointed Atty		1,975	2,000	2,000	0.00%
Commonwealth Attorney's Fees		3,009	3,000	3,000	0.00%
Criminal Check & Incident Rpt		1,045	1,000	1,000	0.00%
Fingerprinting		570	1,000	1,000	0.00%
Animal Adoption Fees		29,153	30,000	30,000	0.00%
Impound Fees		1,874	2,000	2,000	0.00%
Quarantine Fees		400	-	-	0.00%
Kennel Fees		120	-	-	0.00%
Miscellaneous Charges		186	-	-	0.00%
EMS Revenue Recovery		844,287	1,020,000	900,000	-11.76%
EMS Records Request Fee		1,210	-	-	0.00%
Treasurer Admin SC		3,000	-	-	0.00%
Treasurer Admin Fees		162,232	205,000	160,000	-21.95%
DMV Hold Administration Fee		14,719	40,000	15,000	-62.50%
Special Events Fee		-	2,500	4,500	80.00%
Athletics		33,127	101,750	101,750	0.00%
Camps		44,532	103,000	103,000	0.00%
Instructor Classes		8,027	25,865	25,865	0.00%
Recreation		44,548	38,720	38,720	0.00%
Senior Adult Programming		11,328	23,950	23,950	0.00%
Tyler's Beach Docking		2,125	-	-	0.00%
Windsor Center Fees		3,038	7,100	7,100	0.00%
Tourism Special Events		-	1,000	1,000	0.00%
Tourism		14,316	8,000	8,080	1.00%
Total Charges for Services	\$	1,411,286	1,835,885	1,620,965	-11.71%

Isle of Wight County
Adopted FY 2021-22 Operating Budget
General Fund Revenues

		FY 2019-20	FY 2020-21	FY 2021-22	%
		Actual	Amended	Adopted	Change
RECOVERED COST					
Borrow Pit Contribution	\$	53,535	60,000	50,000	-16.67%
Insurance Reimbursements		50,619	69,576	50,000	-28.14%
Sale of Recyclables		52,396	45,000	50,000	11.11%
Smithfield Debt Service		51,453	51,453	51,453	0.00%
Smfd Tourism Recovered Cost		237,396	273,543	279,892	2.32%
Total Recovered Cost	\$	445,399	499,572	481,345	-3.65%
MISCELLANEOUS					
DSS Indirect Cost Allocation	\$	83,985	112,074	387,576	245.82%
Gifts and Donations		99	500	500	0.00%
Miscellaneous		34,708	10,000	10,000	0.00%
Surplus Proceeds		7,690	10,000	10,000	0.00%
Sale of Property		80,927	-	-	0.00%
P-Card Rebate		28,813	30,000	30,000	0.00%
E-payables Rebate		10,542	11,000	11,000	0.00%
PU Indirect Cost		166,858	162,340	230,722	42.12%
SW Indirect Cost		59,829	63,578	67,382	5.98%
Market Fees		22,888	29,050	31,875	9.72%
Market Sponsors		6,800	8,000	6,600	-17.50%
Vintage Market		9,375	40,050	40,775	1.81%
Build America Bonds		203,397	-	-	0.00%
2011 QSCB Federal Tax Credit		325,856	337,500	337,500	0.00%
Total Miscellaneous	\$	1,041,766	814,092	1,163,930	42.97%
NON-CATEGORICAL AID					
Auto Rental Tax	\$	37,738	49,000	35,000	-28.57%
Rolling Stock Tax		41,769	42,000	42,000	0.00%
Mobile Home Titling Tax		62,268	45,000	45,000	0.00%
Grantor's Tax		138,410	135,000	135,000	0.00%
State PPTR		5,115,890	5,115,890	5,115,890	0.00%
Total Non-categorical Aid	\$	5,396,075	5,386,890	5,372,890	-0.26%
CATEGORICAL AID					
Commonwealth Attorney Shared Expenses	\$	398,392	406,027	421,529	3.82%
Sheriff Shared Expenses		1,114,363	1,316,875	1,332,259	1.17%
Commissioner Shared Expenses		147,990	151,608	158,295	4.41%
Treasurer Shared Expenses		124,258	131,319	140,162	6.73%
Registrar/Electoral Brd Shrd Ex		71,474	42,000	58,290	38.79%
Clerk of Circuit Court Shrd Ex		293,914	281,167	291,573	3.70%
Technology Trust Funds		26,075	28,224	40,284	42.73%
Total Categorical Aid	\$	2,176,467	2,357,220	2,442,392	3.61%

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**Isle of Wight County
Adopted FY 2021-22 Operating Budget
General Fund Revenues**

		FY 2019-20 Actual	FY 2020-21 Amended	FY 2021-22 Adopted	% Change
REVENUE FROM THE COMMONWEALTH					
Salty Southern Route	\$	18,776	5,500	5,500	0.00%
Fire Prevention Program		89,433	100,665	93,000	-7.61%
Four for Life		42,259	47,137	47,000	-0.29%
Total Revenue from the Commonwealth	\$	150,468	153,302	145,500	-5.09%
TOTAL STATE REVENUE	\$	7,723,010	7,897,412	7,960,782	0.80%
REVENUE FROM THE FEDERAL GOVERNMENT					
Homeland Security	\$	35,857	--	--	0.00%
Local Government Challenge Grant		4,500	--	--	0.00%
Total Federal Revenue	\$	40,357	--	--	0.00%
OTHER FINANCING SOURCES					
Lease Proceeds	\$	471,623	650,000	683,500	5.15%
Transfer from Grants Fund		1,808,799	1,808,799	-	-100.00%
Appropriated Fund Balance		-	498,573	-	-100.00%
Committed Fund Balance		-	1,200,000	-	-100.00%
Transfer from Debt Service		-	-	645,916	100.00%
Assigned Fund Balance		-	1,832,486	180,000	-90.18%
Transfer from Assigned FB		-	429,753	-	-100.00%
Total Other Financing Sources	\$	2,280,422	6,419,611	1,509,416	-76.49%
TOTAL GENERAL FUND REVENUES	\$	79,602,857	85,170,902	84,220,438	-1.12%

Isle of Wight County
Adopted FY 2021-22 Operating Budget
General Fund Expenditure Summary

	FY 2019-20 Actual	FY 2020-21 Amended	FY 2021-22 Adopted	% Change
GENERAL ADMINISTRATION				
Board of Supervisors	\$ 326,002	335,413	329,300	-1.82%
County Administration	467,184	477,808	483,251	1.14%
County Attorney	653,289	577,687	575,348	-0.40%
Human Resources	299,296	339,909	394,837	16.16%
Voter Registration	285,720	319,027	391,778	22.80%
Total General Administration	\$ 2,031,492	2,049,844	2,174,514	6.08%
FINANCIAL ADMINISTRATION				
Commissioner of the Revenue	\$ 676,354	697,142	765,696	9.83%
Assessment	15,322	196,900	288,900	46.72%
Treasurer	790,796	807,308	891,035	10.37%
Budget & Finance	658,654	737,998	802,014	8.67%
Purchasing	97,162	166,084	171,368	3.18%
Total Financial Administration	\$ 2,238,287	2,605,432	2,919,013	12.04%
JUDICIAL				
Circuit Court Judges	\$ 75,671	78,151	89,388	14.38%
General District Court	8,327	17,381	26,246	51.00%
Fifth District Community Corrections Program	20,858	17,879	18,926	5.86%
Juvenile and Domestic Relations Court	5,134	11,627	12,575	8.15%
Juvenile Accountability Program	120	6,575	2,500	-61.98%
Court Services Unit	80,132	220,600	200,100	-9.29%
Clerk of the Circuit Court	527,971	592,673	598,133	0.92%
Commonwealth's Attorney	804,559	827,876	839,802	1.44%
Total Judicial	\$ 1,522,773	1,772,762	1,787,670	0.84%
PUBLIC SAFETY				
Sheriff - Administration & Public Safety Officers	\$ 4,640,993	5,283,785	5,203,963	-1.51%
Sheriff - Animal Control	527,450	598,882	594,840	-0.67%
Fire and Rescue Response	2,912,561	3,509,427	3,358,775	-4.29%
Fire & Rescue - Volunteer Services	1,310,158	1,456,229	1,421,620	100.00%
Fire & Rescue - Emergency Mgt & Billing	419,468	512,382	516,872	0.88%
Western Tidewater Regional Jail	1,074,415	1,293,333	1,293,333	0.00%
Total Public Safety	\$ 10,885,045	12,654,038	12,389,403	-2.09%
PUBLIC WORKS				
Public Works - Administration	\$ 296,093	304,084	318,111	4.61%
Public Works - Transportation	254,755	298,940	283,925	-5.02%
Public Works - Refuse Collection & Disposal	2,477,478	2,755,580	2,902,069	5.32%
Public Works - Building Maintenance	1,370,489	1,629,697	1,494,671	-8.29%
Public Works - Capital Programs and Inspections	81,045	82,060	84,262	2.68%
Total Public Works	\$ 4,479,860	5,070,361	5,083,038	0.25%

Isle of Wight County
Adopted FY 2021-22 Operating Budget
General Fund Expenditure Summary

		FY 2019-20	FY 2020-21	FY 2021-22	%
		Actual	Amended	Adopted	Change
HEALTH & WELFARE					
Western Tidewater Health District	\$	530,000	569,588	600,000	5.34%
Western Tidewater Community Service Board		184,771	217,774	250,777	15.15%
Total Health & Welfare	\$	714,771	787,362	850,777	8.05%
EDUCATION					
Local Support	\$	26,521,324	27,760,840	26,711,613	-3.78%
School Capital Maintenance		533,082	500,000	250,000	-50.00%
Total Education	\$	27,054,406	28,260,840	26,961,613	-4.60%
PARKS, RECREATION, GROUNDS & CULTURAL					
Parks and Recreation - Administration	\$	255,027	256,387	265,736	3.65%
Parks and Recreation - Gateways, and Grounds		975,185	912,739	1,001,054	9.68%
Parks and Recreation - Programs		586,114	770,442	755,485	-1.94%
Blackwater Regional Library - Local Support		837,782	870,637	891,490	2.40%
Total Parks, Recreation, Grounds & Cultural	\$	2,654,108	2,810,205	2,913,765	3.69%
COMMUNITY DEVELOPMENT					
Planning and Zoning	\$	918,412	996,037	830,216	-16.65%
Inspections		453,480	521,962	739,901	41.75%
Economic Development		534,508	2,853,371	1,044,089	-63.41%
Tourism		521,188	557,297	577,490	3.62%
Markets		51,459	75,450	76,631	1.57%
Communications		73,858	78,018	78,648	0.81%
Virginia Cooperative Extension - Local Support		62,915	71,274	73,643	3.32%
Total Community Development	\$	2,615,821	5,153,409	3,420,618	-33.62%
OTHER PUBLIC SERVICES					
Local and Regional Organizations	\$	1,433,286	1,568,260	1,649,623	5.19%
Total Other Public Services	\$	1,433,286	1,568,260	1,649,623	5.19%
DEBT SERVICE					
Debt Service	\$	11,912,284	11,782,129	13,346,056	13.27%
Total Debt Service	\$	11,912,284	11,782,129	13,346,056	13.27%
NON-DEPARTMENTAL					
Non-Departmental Expenses	\$	756,487	3,016,966	2,099,500	-30.41%
Internal Service Charges		1,451,984	1,525,379	1,568,403	2.82%
Transfer to Other Funds		5,792,631	6,113,907	7,056,445	15.42%
Total Non-Departmental	\$	8,001,103	10,656,252	10,724,348	0.64%
Total General Fund Expenditures	\$	75,543,236	85,170,894	84,220,438	-1.12%



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 21 Accomplishments

- Adopted policies to successfully address changes related to impacts of the COVID-19 pandemic.
- Maintained an uninterrupted in-person meeting schedule throughout the COVID-19 pandemic to provide continuity of services and public accessibility.
- Adopted numerous policy amendments promoting organizational efficiency and service development including personnel policies.
- Adopted a balanced budget with no real estate tax rate that addresses the critical needs of the community.

FY 22 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 20 Actual	FY 21 Actual	FY 22 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 2021-22 Operating Budget
General Fund Expenditures

BOARD OF SUPERVISORS

		FY 2019-20	FY 2020-21	FY 2021-22	%
		Actual	Amended	Adopted	CHANGE
Salaries and Wages	\$	30,678	45,250	63,397	40.10%
Board Salaries		61,812	61,812	61,812	0.00%
Overtime		288	-	-	0.00%
Other Compensation		100	300	300	0.00%
FICA (SS & Medicare)		6,607	7,688	9,578	24.58%
VRS - Retirement Benefits		3,028	4,711	7,417	57.44%
Hospital/Medical Plans		24,287	25,814	28,146	9.03%
Group Life Insurance		402	606	850	40.26%
Professional Services		116,210	115,520	90,000	-22.09%
Software License/Maintenance		33,524	17,449	15,545	-10.91%
Advertising Services		24,583	28,182	26,500	-5.97%
Postage		3	100	50	-50.00%
Telephone (Voice and Fax)		607	605	605	0.00%
Travel & Training		6,488	7,500	6,500	-13.33%
Operating Expenses		8,029	10,185	8,500	-16.54%
Dues & Association Memberships		9,357	9,585	10,000	4.33%
Office Supplies		-	106	100	-5.66%
Total Operating Expenditures	\$	326,002	335,413	329,300	-1.82%

PERSONNEL SUMMARY

	FY 2019-20	FY 2020-21	FY 2021-22
	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	1.0	1.0
Number of Full-Time Positions	5.5	6.0	6.0

County Administration

Description

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

FY 21 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 22 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 20 Actual	FY 21 Actual	FY 22 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 2021-22 Operating Budget
General Fund Expenditures

COUNTY ADMINISTRATOR

		FY 2019-20 Actual	FY 2020-21 Amended	FY 2021-22 Adopted	% CHANGE
Salaries and Wages	\$	337,177	343,590	346,938	0.97%
Overtime		66	-	-	0.00%
Part-Time Salaries		3,202	-	-	0.00%
FICA (SS & Medicare)		23,174	23,470	26,541	13.08%
VRS - Retirement Benefits		34,559	37,059	40,299	8.74%
Hospital/Medical Plans		37,179	40,959	38,718	-5.47%
Group Life Insurance		4,417	4,579	4,615	0.79%
Deferred Comp		9,727	9,648	10,115	4.84%
Meals		71	-	-	0.00%
Postage		130	140	150	7.14%
Telephone (Voice and Fax)		1,323	1,213	1,287	6.10%
Travel & Training		4,687	5,000	5,000	0.00%
Tolls & Parking		25	-	-	0.00%
Dues & Assoc Memberships		2,628	3,650	3,650	0.00%
Office Supplies		2,351	2,000	2,000	0.00%
Copier Lease		6,468	6,500	2,738	-57.88%
Copier Service/Supply Contract		-	-	1,200	100.00%
Total Operating Expenditures	\$	467,184	477,808	483,251	1.14%

PERSONNEL SUMMARY

	FY 2019-20 Actual	FY 2020-21 Amended	FY 2021-22 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 21 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 22 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 21 Actual	FY 22 Estimate
Workload by Department:		
Board of Supervisors/County Administrator	42%	45%
Planning & Zoning/PC/Insp./Codes/Wetlands Bd/ BZA	17%	20%
Social Services	10%	8%
Public Utilities/Works	8%	5%
Economic Development/EDA	5%	3%
Sheriff/Animal Control	4%	3%
Commissioner of Revenue	2%	2%
Budget & Finance	2%	4%
Parks & Recreation	2%	-
Miscellaneous	8%	10%

**Isle of Wight County
Adopted FY 2021-22 Operating Budget
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COUNTY ATTORNEY

		FY 2019-20 Actual	FY 2020-21 Amended	FY 2021-22 Adopted	% CHANGE
Salaries and Wages	\$	182,311	178,187	172,394	-3.25%
FICA (SS & Medicare)		12,952	12,888	13,188	2.33%
VRS - Retirement Benefits		19,113	19,647	20,141	2.51%
Hospital/Medical Plans		35,734	31,528	27,334	-13.30%
Group Life Insurance		2,398	2,372	2,307	-2.74%
Deferred Comp		840	744	8,180	999.46%
Professional Services		382,182	275,000	275,000	0.00%
Contracted Services		-	25,000	25,000	0.00%
Postage		263	300	300	0.00%
Telephone (Voice and Fax)		583	536	536	0.00%
Travel & Training		490	4,000	4,000	0.00%
Dues & Association Memberships		935	2,000	2,000	0.00%
Office Supplies		768	1,500	1,500	0.00%
Copier Lease		3,543	3,985	2,268	-43.09%
Copier Service/Supply Contract		-	-	1,200	100.00%
Books/Subscriptions		11,177	20,000	20,000	0.00%
Total Operating Expenditures	\$	653,289	577,687	575,348	-0.40%

PERSONNEL SUMMARY

	FY 2019-20 Actual	FY 2020-21 Amended	FY 2021-22 Adopted
County Attorney	1.0	1.0	1.0
Legal Assistant	1.0	-	-
Executive Assistant	-	0.5	0.5
Number of Full-Time Positions	2.0	1.5	1.5

Human Resources

Description

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

FY 21 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).
- 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.
- To complete all reporting requirements for the Commonwealth of Virginia V3 Certification Program (Virginia Values Veterans).
- Administered the Employee Performance Management Process.
- Maintained competitive and cost-effective employee benefits plans, as well as monitored health care reform mandates and trends.
- Managed the County's Employee Giving Campaign for 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.

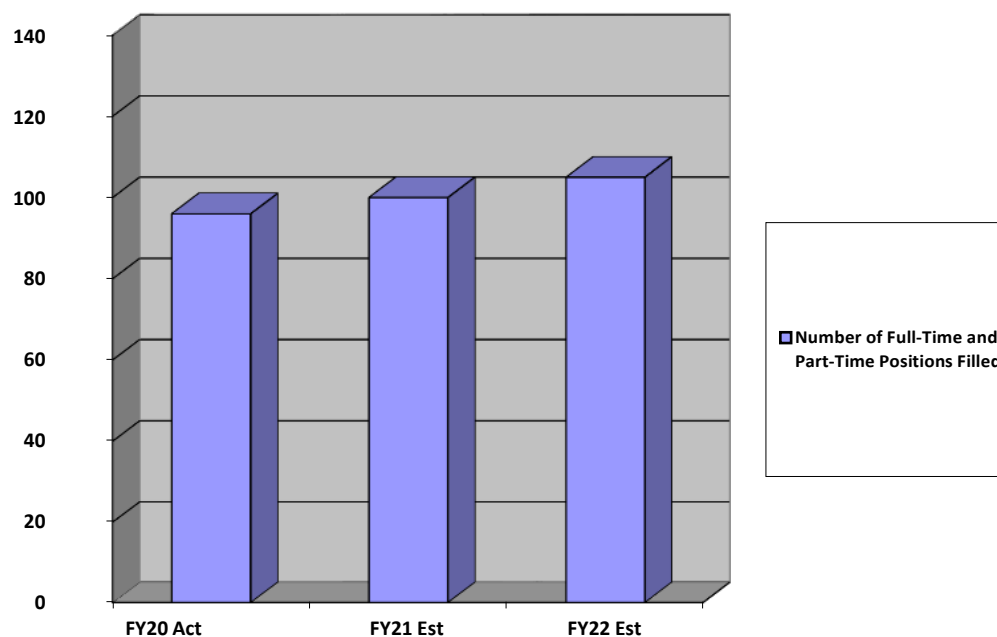
FY 22 Objectives

- 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.
- To provide training and development opportunities for our employees responsive to County needs.
- 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.
- To continue to ensure adherence to salary administration rules of the employee compensation and classification system, to ensure compensation is competitive within the market and to attract and retain talent.

Human Resources

Performance Measures/Statistics	FY 20 Actual	FY 21 Estimate	FY 22 Estimate
Personnel Policy Amendments Completed	8	16	5
Number of Full-Time and Part-Time Positions Filled	96	100	110
Training Sessions (non-safety) provided for County staff	45	16	20

Trends



Isle of Wight County
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HUMAN RESOURCES

		FY 2019-20	FY 2020-21	FY 2021-22	%
		Actual	Amended	Adopted	CHANGE
Salaries and Wages	\$	166,635	167,623	196,954	17.50%
Part-Time Salaries		20,423	25,183	-	-100.00%
FICA (SS & Medicare)		13,489	14,749	15,067	2.16%
VRS - Retirement Benefits		16,447	17,447	22,973	31.67%
Hospital/Medical Plans		28,677	28,177	28,146	-0.11%
Group Life Insurance		2,183	2,246	2,631	17.14%
Deferred Comp		840	842	1,260	49.64%
Tuition Reimbursement		936	5,000	5,000	0.00%
Professional Services		26,093	32,000	82,000	156.25%
Advertising Services		1,720	2,500	2,500	0.00%
Postage		142	350	350	0.00%
Telephone (Voice and Fax)		470	373	1,556	317.16%
Emp Service Awards & Recognition		6,895	19,219	12,000	-37.56%
Travel & Training		2,560	5,500	6,400	16.36%
Operating Expenses		9,948	15,900	15,000	-5.66%
Dues & Association Membership		438	800	1,000	25.00%
Office Supplies		1,399	2,000	2,000	0.00%
Total Operating Expenditures	\$	299,296	339,909	394,837	16.16%

PERSONNEL SUMMARY

	FY 2019-20	FY 2020-21	FY 2021-22
	Actual	Amended	Adopted
Director of Human Resources	1.0	1.0	1.0
Human Resources Coordinator	1.0	1.0	1.0
Human Resources Assistant	-	1.0	1.0
Number of Full-Time Positions	2.0	3.0	3.0

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 21 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.
- Checked in over 13,000 in person early voters at our newly remodeled “Early Voting” office.
- Finished Scanning the 28,000 alpha cards into the VERIS statewide system.
- Recruited and trained Election Officers on Election Day procedures, Voting Equipment operations, and problem solving when dealing with various voter issues.
- Assisted all prospective and incumbent candidates with the qualification process for the 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.
- Permanently relocated the Cypress Creek precinct from the Catholic Church to Smithfield Assembly of God.

FY 22 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 20 Actual	FY 21 Estimate	FY 22 Estimate
Number of Registered Voters	30,200	31,500	32,500
Percent of Election Results Certified within 3 Days	100%	100%	100%

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REGISTRAR

		FY 2019-20	FY 2020-21	FY 2021-22	%
		Actual	Amended	Adopted	CHANGE
Salaries And Wages	\$	103,227	104,088	125,815	20.87%
Overtime		126	-	-	0.00%
Part-Time Salaries		31,349	51,059	41,553	-18.62%
Compensation		48,910	38,000	38,000	0.00%
FICA (SS & Medicare)		9,882	11,869	15,711	32.37%
VRS - Retirement Benefits		9,982	10,628	12,723	19.71%
Hospital/Medical Plans		31,549	30,974	30,974	0.00%
Group Life Insurance		1,352	1,396	1,670	19.63%
Deferred Comp		420	420	420	0.00%
Repairs & Maintenance		6,248	9,000	14,150	57.22%
Advertising Services		466	1,155	1,000	-13.42%
Utilities		2,914	4,130	4,130	0.00%
Postage		3,522	7,000	7,000	0.00%
Telephone (Voice and Fax)		479	464	464	0.00%
Lease/Rental of Equipment		-	1,600	1,600	0.00%
Lease/Rental of Buildings		2,000	1,400	2,100	50.00%
Travel & Training		2,114	6,500	6,500	0.00%
Operating Expenses		26,104	30,132	30,000	-0.44%
Dues & Association Memberships		180	500	500	0.00%
Office Supplies		1,977	4,000	4,000	0.00%
Copier Lease		2,772	2,712	2,268	-16.37%
Copier Service/Supply Contract		-	-	1,200	100.00%
PPE & Safety ***		147	-	-	0.00%
Equipment/Machinery		-	2,000	50,000	2400.00%
Total Operating Expenditures	\$	285,720	319,027	391,778	22.80%

PERSONNEL SUMMARY

	FY 2019-20	FY 2020-21	FY 2021-22
	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 21 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.
- Enabled staff to telework during COVID-19 Pandemic without interruption of service to taxpayers.
- Continued cross training of staff in multiple areas.

FY 22 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 on-line forms which will enable taxpayers to electronically submit applications.

Performance Measures/Statistics	2019 Actual	2020 Actual	2021 Estimate
Personal Property Assessments	64,203	63,263	64,000
Machinery & Tools/Business Personal Property Assessments	1,458	1,603	1,650
Mobile Home Assessments	1,522	1,497	1,530
Tax Relief Applications	821	830	875
Business Licenses	1,643	1,639	1,650
Meals and Lodging Taxes	57	65	75
State Income Tax Returns	1,509	1,169	1,100
Estimated Income Tax Returns	265	271	280
Bank Franchise Tax Returns	2	2	2
Public Service Corporations Assessed	47	51	55

Isle of Wight County
Adopted FY 2021-22 Operating Budget
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COMMISSIONER OF REVENUE

		FY 2019-20	FY 2020-21	FY 2021-22	%
		Actual	Amended	Adopted	CHANGE
Salaries and Wages	\$	447,513	454,948	502,857	10.53%
Part-Time Salaries		11,948	13,665	-	-100.00%
FICA (SS & Medicare)		33,733	35,843	38,469	7.33%
VRS - Retirement Benefits		44,916	48,072	58,431	21.55%
Hospital/Medical Plans		98,491	94,844	114,137	20.34%
Group Life Insurance		5,897	6,097	6,692	9.76%
Deferred Comp		3,465	3,368	3,780	12.23%
Maintenance Service Contracts		4,990	5,500	6,000	9.09%
Postage		4,823	5,400	5,400	0.00%
Telephone (Voice and Fax)		932	895	895	0.00%
Travel & Training		3,137	5,400	5,400	0.00%
Dues & Association Memberships		860	900	900	0.00%
Office Supplies		2,946	6,493	5,800	-10.67%
Copier Lease		3,577	3,517	2,335	-33.61%
Copier Service/Supply Contract		-	-	1,200	100.00%
Books/Subscriptions		9,126	12,200	13,400	9.84%
Total Operating Expenditures	\$	676,354	697,142	765,696	9.83%

PERSONNEL SUMMARY

	FY 2019-20	FY 2020-21	FY 2021-22
	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	8.0	8.0	9.0
Number of Full-Time Positions	10.0	10.0	11.0

Assessment

Description

The general reassessment of the County's real property is performed every four years by an independent assessing firm. The next 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 21 Accomplishments

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

FY 22 Objectives

- Continue to assess all new construction completed during fiscal year on schedule and notify taxpayers of the new assessment. Begin the RFP process for selecting the contractor assessor for the July 1, 2023 General Real Assessment.

Performance Measures/Statistics	2020 Actual	2021 Estimate	2022 Estimate
Land Parcels	20,773	20,855	21,000
Real Estate Transfers	1,759	2,217	2,400
Reassessments New Construction	368	377	500

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REAL ESTATE ASSESSMENT					
		FY 2019-20	FY 2020-21	FY 2021-22	%
		Actual	Amended	Adopted	CHANGE
Compensation	\$	3,518	-	-	0.00%
Professional Services		9,180	105,000	17,000	-83.81%
Advertising Services		1,482	-	-	0.00%
Postage		387	300	300	0.00%
Travel & Training		418	-	1,200	100.00%
Office Supplies		337	1,600	400	-75.00%
Reassessment Reserve		-	90,000	270,000	200.00%
Total Operating Expenditures	\$	15,322	196,900	288,900	46.72%

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 21 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 22 Objectives

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

Performance Measures/Statistics	FY 20 Actual	FY 21 Estimate	FY 22 Estimate
Collections Rate	99.0%	99.0%	99.0%

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TREASURER

		FY 2019-20	FY 2020-21	FY 2021-22	%
		Actual	Amended	Adopted	CHANGE
Salaries and Wages	\$	414,944	422,477	431,122	2.05%
Overtime		1,050	1,500	-	-100.00%
Part-Time Salaries		32,083	40,367	40,804	1.08%
FICA (SS & Medicare)		32,832	35,514	36,102	1.66%
VRS - Retirement Benefits		41,177	44,168	49,944	13.08%
Hospital/Medical Plans		74,638	72,578	91,719	26.37%
Group Life Insurance		5,459	5,662	5,720	1.02%
Deferred Comp		2,940	2,957	2,520	-14.78%
Bank Fees		44,271	1,000	50,000	4900.00%
Maintenance Service Contracts		4,698	5,800	5,800	0.00%
Advertising Services		1,073	3,290	3,290	0.00%
DMV Stop Program Fees		19,375	48,000	48,000	0.00%
Postage		80,910	85,700	85,700	0.00%
Telephone (Voice and Fax)		1,645	1,599	1,599	0.00%
Lease/Rental of Equipment		1,780	1,680	1,680	0.00%
Travel & Training		1,115	3,371	5,000	48.32%
Operating Expenses		-	500	500	0.00%
Due & Association Membership		1,285	2,000	2,000	0.00%
Office Supplies		23,557	22,500	22,500	0.00%
Copier Lease		3,205	3,145	2,335	-25.76%
Copier Service/Supply Contract		-	-	1,200	100.00%
Items for Resale		2,759	3,500	3,500	0.00%
Total Operating Expenditures	\$	790,796	807,308	891,035	10.37%

PERSONNEL SUMMARY

	FY 2019-20	FY 2020-21	FY 2021-22
	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 21 Accomplishments

- Completed our annual audit for FY20 electronically and virtually due to the COVID-19 Pandemic.
- Became fully staffed with the addition of three new hires in the department.
- Selected new auditors for the upcoming audit year (FY 2021).
- Initiated OpenGov budgeting software to enhance the budgeting process and provide more transparency for our citizens.
- Provided Budget & Finance staff with all necessary resources to accommodate teleworking due to the pandemic.
- Implemented an updated County Travel Policy for consistency and to comply with IRS requirements.
- Attained an Unmodified Opinion for the County's financial audit for Fiscal Year 2019-2020.
- Received the Government Finance Officers Association Distinguished Budget Presentation Award for Fiscal Years 2020-21.
- The FY 2020 Comprehensive Annual Financial Report was submitted on time to the Auditor of Public Accounts (APA).

FY 22 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 20 Actual	FY 21 Estimate	FY 22 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

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BUDGET & FINANCE

		FY 2019-20	FY 2020-21	FY 2021-22	%
		Actual	Amended	Adopted	CHANGE
Salaries and Wages	\$	451,363	487,157	511,351	4.97%
Overtime		225	-	-	0.00%
FICA (SS & Medicare)		32,472	37,269	39,118	4.96%
VRS - Retirement Benefits		45,841	52,168	59,635	14.31%
Hospital/Medical Plans		88,357	83,163	106,856	28.49%
Group Life Insurance		5,905	6,535	6,830	4.51%
Deferred Comp		2,730	2,940	2,100	-28.57%
Professional Services		14,375	37,238	44,530	19.58%
Postage		3,285	4,000	4,000	0.00%
Telephone (Voice and Fax)		1,110	1,897	2,666	40.54%
Travel & Training		4,788	15,725	15,025	-4.45%
Dues & Association Memberships		837	750	780	4.00%
Office Supplies		4,552	5,977	5,000	-16.35%
Copier Lease		2,679	2,679	2,423	-9.56%
Copier Service/Supply Contract		-	-	1,200	100.00%
Books/Subscriptions		135	500	500	0.00%
Total Operating Expenditures	\$	658,654	737,998	802,014	8.67%

PERSONNEL SUMMARY

	FY 2019-20	FY 2020-21	FY 2021-22
	Actual	Amended	Adopted
Chief Financial Officer	-	1.0	1.0
Director of Finance	1.0	-	-
Comptroller	1.0	1.0	1.0
Financial Analyst	1.0	1.0	1.0
Senior Accountant	2.0	2.0	2.0
Payroll Technician	1.0	1.0	1.0
Accounts Payable Technician	1.0	1.0	1.0
Fiscal Technician	1.0	-	-
Number of Full-Time Positions	8.0	7.0	7.0

Purchasing

Description

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

FY 21 Accomplishments

- Managed the purchasing card system to ensure 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.
- Reduced pre-bids and formal bid openings during pandemic.
- 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.
- Creating electronic PO's in Munis giving us good workflow and faster turnaround
- Worked on RFP to design Utility improvements on #258 fairgrounds to Windsor.
- Worked with Parks to secure consultant to work on Comprehensive Plan.
- Handled IFB for Hunt Club leases.
- Helped with IFB for Metal Buildings at fairgrounds.
- Issued RFP for Bull Riding at fairs.
- Issued RFP for Transportation related Indefinite Services.
- Awarded new contract for Auditor Services.
- Two members of staff attended one VAGP virtual Conference.
- Focused on using more cooperative contracts solicited by other jurisdictions to save money and reduce administrative costs/efforts. This results in fewer formal solicitations, faster turnaround and better pricing.
- Worked with County Attorney to improve contract language and add protections.
- Increased involvement in new solicitations which were technical and complex.
- Began issuing PO's and Change Orders in Munis, replacing administrative support staff.
- Conducted several field audits relating to Pcard effectiveness and proper use.

FY 22 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)**
- Work toward reducing the number of Pcards w/o putting a hardship on departments. **(SP1 Effective Governance and Community Partnerships)**
- Work toward virtual meetings, bid opening and training. **(SP1 Effective Governance and Community Partnerships)**
- Continue to use regional and state contracts in order to enjoy economies of scale and to reduce workloads. **(SP3)**
- Make retirement and succession planning a priority for Purchasing Agent. **(SP1 Effective Governance and Community Partnerships)**
- 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)**

FY 22 Objectives (Continued)

- Continue to provide advice and assistance to the Town of Smithfield relating to procurement practices.
- Continue to monitor ‘turn-around’ of issuing purchase orders while ensuring polices 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 20 Actual	FY 21 Actual	FY 22 Estimate
Number of Solicitations (RFPs/IFBs/Other)	11	13	10
Annual Rebates Earned (P-Cards & E-payables)	\$39,400	\$25,156	\$23,000
Annual Spend:			
P-Cards	\$1,576,000	\$1,347,091	\$1,244,764
Purchase Orders	\$9,737,900	\$8,188,950	\$9,000,000
E-payables	\$1,052,300	\$330,000	\$300,000

Recent Trends

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

- The wide use of more cooperative contracts. (National trend endorsed by US Conference of Mayors, etc.)
- Major capital expenditures in 2021 Windsor Ditch; Metal Buildings at fairgrounds, and design of Rt. 258 Utility Improvements.
- The pandemic has reduced the number of large construction projects.
- More ‘long-term’ contracts & agreements with renewals (Taking advantage of spreading out solicitations and receiving economies and stability.)

Rebates on card usage or electronic payments are changing:

- Pcard usage is much higher so rebates should increase for these.
- Using more ecommerce sites provide better pricing and reduces administrative costs, but rebate offers are fewer.
- Using more Amazon Business, better pricing, no rebates.

Pricing of goods/materials:

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

Sourcing:

National cooperative contracts including: US
Communities
National Joint 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 2021-22 Operating Budget
General Fund Expenditures

PURCHASING

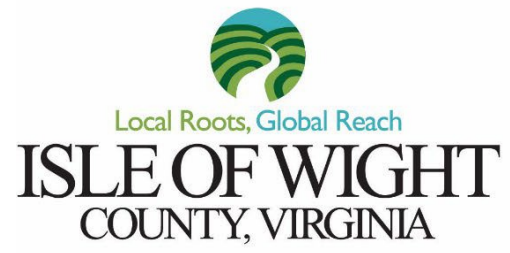
	FY 2019-20	FY 2020-21	FY 2021-22	%
	Actual	Amended	Adopted	CHANGE
Salaries And Wages	\$ 79,981	118,648	131,829	11.11%
FICA (SS & Medicare)	6,326	9,077	10,085	11.10%
VRS - Retirement Benefits	8,470	13,337	15,395	15.43%
Medical/Dental Plans	-	19,590	8,556	-56.32%
Group Life Insurance	1,048	1,692	1,763	4.20%
Deferred Comp	420	840	840	0.00%
Telephone (Voice And Fax)	17	-	-	0.00%
Travel & Training	672	2,250	2,500	11.11%
Dues & Association Memberships	215	250	250	0.00%
Office Supplies	12	400	150	-62.50%
Total Operating Expenditures	\$ 97,162	166,084	171,368	3.18%

PERSONNEL SUMMARY

	FY 2019-20	FY 2020-21	FY 2021-22
	Actual	Amended	Adopted
Procurement Agent	1.0	1.0	1.0
Junior Accountant/ Asst. Purchasing Agent	-	1.0	1.0
Number of Full-Time Positions	1.0	2.0	2.0



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Judicial

Circuit Court – Judges

Description

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

2022 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
Adopted FY 2021-22 Operating Budget
General Fund Expenditures

CIRCUIT COURT

		FY 2019-20	FY 2020-21	FY 2021-22	%
		Actual	Amended	Adopted	CHANGE
Salaries And Wages	\$	46,632	47,022	55,874	18.83%
Overtime		336	-	-	0.00%
Compensation		3,510	4,400	4,400	0.00%
FICA (SS & Medicare)		3,231	3,598	4,275	18.82%
VRS - Retirement Benefits		4,603	4,895	6,490	32.58%
Hospital/Medical Plans		15,774	15,487	15,487	0.00%
Group Life Insurance		611	630	743	17.94%
Deferred Comp		420	420	420	0.00%
Telephone (Voice and Fax)		311	299	299	0.00%
Travel & Training		-	500	200	-60.00%
Dues & Association Memberships		-	500	200	-60.00%
Office Supplies		243	400	1,000	150.00%
Total Operating Expenditures	\$	75,671	78,151	89,388	14.38%

PERSONNEL SUMMARY

	FY 2019-20	FY 2020-21	FY 2021-22
	Actual	Amended	Adopted
Judicial Asst.	1.0	1.0	-
Civil Docket Administrator	-	-	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 22 Objectives

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

Isle of Wight County Adopted FY 2021-22 Operating Budget General Fund Expenditures

GENERAL DISTRICT COURT				
	FY 2019-20 Actual	FY 2020-21 Amended	FY 2021-22 Adopted	% CHANGE
Other Compensation	\$ -	2,820	3,000	6.38%
Court Appt Public Defender	2,198	7,500	15,000	100.00%
Telephone (Voice and Fax)	1,364	1,361	1,361	0.00%
Operating Expenses	1,403	2,000	2,500	25.00%
Dues & Association Membership	100	100	100	0.00%
Office Supplies	439	750	750	0.00%
Copier Lease	2,823	2,850	2,335	-18.07%
Copier Service/Supply Contract	-	-	1,200	100.00%
Total Operating Expenditures	\$ 8,327	17,381	26,246	51.00%

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 22 Objectives

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

Isle of Wight County Adopted FY 2021-22 Operating Budget General Fund Expenditures

WESTERN TIDEWATER COMMUNITY CORRECTIONS PROGRAM

		FY 2019-20 Actual	FY 2020-21 Amended	FY 2021-22 Adopted	% CHANGE
Telephone (Voice And Fax)	\$	-	312	312	0.00%
Contributions		20,858	17,567	18,614	5.96%
Total Operating Expenditures	\$	20,858	17,879	18,926	5.86%

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.

2021 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.

2022 Objectives

- With continued funding, we plan to serve at least the same number of new referrals in FY 2022. Serving the youth through the current format is done at the cost of \$225.00 per session, regardless of the number of participants. All other vendors who have expressed interest in providing the program would charge a minimum of \$67.00 per child per session. **(SP1 – Effective Governance and Community Partnerships & SP2 – Economic Well-Being and Quality of Life)**
- The current vendor is willing to serve multiple referral sources at the least cost. We continue to make the program available to the Department of Social Services and to the County School system at no cost to them. **(SP1 – Effective Governance and Community Partnerships & SP2 – Economic Well Being and Quality of Life)**
- Additional funds in the budget will allow the Court Service Unit to offer parenting, anger management and job readiness groups as needed. In addition, a portion of the funding would allow the youth who have been court ordered to complete designated hours of community service work. An individual has been contacted who has previously supervised juveniles doing community service work and initial contacts have been made for work sites. **(SP1 – Effective Governance and Community Partnerships & SP2 – Economic Well-Being and Quality of Life)**

Isle of Wight County
Adopted FY 2021-22 Operating Budget
General Fund Expenditures

JUVENILE ACCOUNTABILITY PROGRAM

		FY 2019-20	FY 2020-21	FY 2021-22	%
		Actual	Amended	Adopted	CHANGE
Professional Services	\$	-	5,000	1,250	-75.00%
Telephone (Voice And Fax)		78	75	75	0.00%
Drug Testing Supplies		-	1,000	750	-25.00%
Drug Lab Test		42	500	425	-15.00%
Total Operating Expenditures	\$	120	6,575	2,500	-61.98%

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 22 Objectives

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

Isle of Wight County Adopted FY 2021-22 Operating Budget General Fund Expenditures

JUVENILE & DOMESTIC RELATION COURT				
	FY 2019-20	FY 2020-21	FY 2021-22	%
	Actual	Amended	Adopted	CHANGE
Other Compensation	\$ -	2,140	2,140	0.00%
Repairs & Maintenance	-	240	240	0.00%
Court Appointed Public Defender	-	500	500	0.00%
Postage	448	1,340	620	-53.73%
Telephone (Voice and Fax)	1,156	1,157	1,157	0.00%
Travel & Training	-	2,000	2,000	0.00%
Dues & Association Membership	235	450	450	0.00%
Office Supplies	749	1,200	2,000	66.67%
Copier Lease	2,547	2,600	2,268	-12.77%
Copier Service/Supply Contract	-	-	1,200	100.00%
Total Operating Expenditures	\$ 5,134	11,627	12,575	8.15%

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 21 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 2021.

FY 22 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.

Performance Measures/Statistics

- 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.

Isle of Wight County
Adopted FY 2021-22 Operating Budget
General Fund Expenditures

FIFTH DISTRICT COURT SERVICES

		FY 2019-20	FY 2020-21	FY 2021-22	%
		Actual	Amended	Adopted	CHANGE
Professional Services	\$	79,534	220,000	199,500	-9.32%
Telephone (Voice And Fax)		598	600	600	0.00%
Total Operating Expenditures	\$	80,132	220,600	200,100	-9.29%

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 21 Accomplishments

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

FY 22 Objectives

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

Performance Measures/Statistics	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimate
Wills/Estates Initiated	213	212	220
Judgments/Administrative Liens/Notices	1505	1165	1700
Deeds Recorded	5709	8120	8500
Financing Statements	52	74	70
Fictitious Names	163	0	0
Marriage Licenses	188	175	185
Game Licenses – now offered online and sold at businesses	0	0	0
Passport Applications	640	239	680
Civil Actions Commenced	465	430	485
Concealed Handgun Permits	912	1557	950
Criminal Cases Commenced	239	434	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 2021-22 Operating Budget
General Fund Expenditures

CLERK OF THE CIRCUIT COURT

		FY 2019-20	FY 2020-21	FY 2021-22	%
		Actual	Amended	Adopted	CHANGE
Salaries and Wages	\$	328,403	365,909	366,211	0.08%
Overtime		1,033	-	-	0.00%
FICA (SS & Medicare)		23,458	27,424	28,015	2.16%
VRS - Retirement Benefits		31,881	34,944	42,659	22.08%
Hospital/Medical Plans		71,648	86,292	70,154	-18.70%
Group Life Insurance		4,281	4,886	4,886	0.00%
Deferred Comp		2,450	2,823	2,940	4.14%
Legal Services-Jurors		7,113	9,692	17,920	84.89%
Professional Services		485	-	-	0.00%
TTF Professional Services		28,857	27,900	31,450	12.72%
Repairs & Maintenance		-	500	500	0.00%
Maintenance Service Contracts		7,844	10,000	10,000	0.00%
Postage		5,037	4,520	6,520	44.25%
Telephone (Voice and Fax)		1,415	1,410	2,010	42.55%
Travel & Training		139	1,000	1,000	0.00%
Dues & Association Membership		520	600	600	0.00%
Office Supplies		4,678	7,884	7,300	-7.41%
Copier Lease		3,959	3,989	2,268	-43.14%
Copier Service/Supply Contract		-	-	1,200	100.00%
Equipment/Machinery		4,770	-	-	0.00%
Audit Fees		-	2,900	2,500	-13.79%
Total Operating Expenditures	\$	527,971	592,673	598,133	0.92%

PERSONNEL SUMMARY

	FY 2019-20	FY 2020-21	FY 2021-22
	Actual	Amended	Adopted
Clerk of Circuit Court	1.0	1.0	1.0
Deputy Clerk II	1.0	1.0	1.0
Deputy Clerk III	-	1.0	1.0
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	7.0	7.0

Commonwealth's Attorney

Description

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

FY 21 Accomplishments

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

FY 22 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	2019 Actual	2020 Actual	2021 Estimate
Misdemeanor Charges Prosecuted	1,205	1,022	900
Felony Charges Prosecuted	1,232	674	700
Number of Infraction Charges Prosecuted	0	0	5
Number of Other Charges Prosecuted	85	63	30

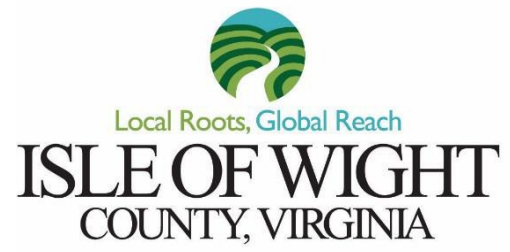
Isle of Wight County
Adopted FY 2021-22 Operating Budget
General Fund Expenditures

COMMONWEALTH ATTORNEY

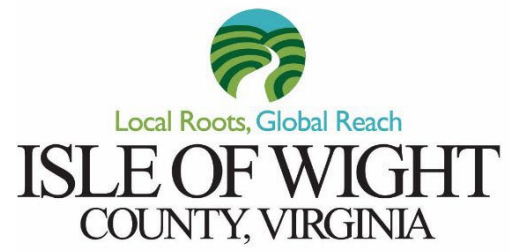
		FY 2019-20	FY 2020-21	FY 2021-22	%
		Actual	Amended	Adopted	CHANGE
Salaries and Wages	\$	549,913	558,106	582,359	4.35%
Part-Time Salaries		11,668	11,370	-	-100.00%
FICA (SS & Medicare)		40,763	43,551	44,551	2.30%
VRS - Retirement Benefits		54,291	58,287	67,686	16.13%
Hospital/Medical Plans		104,604	106,635	98,650	-7.49%
Group Life Insurance		7,204	7,478	7,752	3.66%
Deferred Comp		2,520	2,547	2,520	-1.06%
Maintenance Service Contracts		4,582	7,635	7,685	0.65%
Telephone (Voice and Fax)		3,284	3,724	4,381	17.64%
Travel & Training		5,043	6,750	6,750	0.00%
Dues & Association Membership		4,611	5,250	5,250	0.00%
Office Supplies		4,194	4,250	4,250	0.00%
Copier Lease		4,293	4,293	2,268	-47.17%
Copier Service/Supply Contract		-	-	1,200	100.00%
Equipment/Machinery		7,591	8,000	4,500	-43.75%
Total Operating Expenditures	\$	804,559	827,876	839,802	1.44%

PERSONNEL SUMMARY

	FY 2019-20	FY 2020-21	FY 2021-22
	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 21 Accomplishments

- Continued to develop, train, and implement comprehensive policies and procedures on all operational components of this office (99 policies).
- Promotions in 2020 were Captain Potter, Lt. Morgan, Sgt. Coughlin, Sgt. Cofield, and Cpl. Johnson.
- Maintained presence by patrol deputies in all schools exclusive of SROs full time presence. Patrol conducted 231 school checks that resulted in 107 hours spent in schools.
- Investigations Handled roughly 206 felony cases in 2020 as well as assisted two other outside agencies with homicides.
- Investigators wrapped up several high-profile cases in 2020. Working closely with the Commonwealth Attorney's office the individuals responsible for the homicide of Case Cagle were arrested and will be standing trial.
- Conducted 2,751 community relation meetings, business assist, business checks, project lifesaver, police escorts and community events.
- Summons and civil process- Served 10,038 court papers.
- Conducted 51 Writs, Levies, and Repossessions.
- Conducted 65 Evictions; provided court security for 12,625 cases

FY 22 Objectives

- Hiring- 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.
- Continue with Community Outreach.
- Continue employee skill set development.

Performance Measures/Statistics	2019	2020	%Change
Calls for Service	54,375	45,709	-15.94%
Average Response Time	12:27	11:08	-10.58%
Mental Health Related Transports	118	52	-55.93%
Traffic Stops	6,860	3,193	-53.45%
Traffic Summons	3,861	2408	-37.63%
Traffic Crashes	848	832	-1.89%
Warrants Served	1,235	1,516	22.75%
Civil Process Served	9,795	10038	2.48%
School Checks	721	231	-67.96%
Gun Permits Processed	853	1,377	61.43%
Incident Reports	2,567	2419	-5.77%
Crimes Against Property	365	423	15.89%
Crimes Against Persons	204	260	27.45%
Crimes Against Society	408	502	23.04%
Crimes (Total in all three categories)	977	1185	21.29%

Isle of Wight County
Adopted FY 2021-22 Operating Budget
General Fund Expenditures

SHERIFF					
		FY 2019-20	FY 2020-21	FY 2021-22	%
		Actual	Amended	Adopted	CHANGE
Salaries and Wages	\$	2,676,106	2,770,990	2,906,904	4.90%
Overtime		185,581	225,000	202,000	-10.22%
Part-Time Salaries		84,736	132,798	122,800	-7.53%
FICA (SS & Medicare)		212,749	239,266	247,225	3.33%
VRS - Retirement Benefits		256,889	283,127	337,639	19.25%
Hospital/Medical Plans		613,635	634,392	665,179	4.85%
Group Life Insurance		34,738	37,089	38,670	4.26%
Deferred Comp		18,620	19,457	20,580	5.77%
Uniforms Taxable		3,264	4,000	4,000	0.00%
Professional Services		2,660	8,700	8,700	0.00%
Repairs & Maintenance		3,547	6,148	6,148	0.00%
Maintenance Service Contracts		29,821	33,821	36,022	6.51%
Advertising Services		508	2,500	2,500	0.00%
Utilities		40,814	45,000	45,000	0.00%
Postage		1,467	2,000	2,000	0.00%
Telephone (Voice and Fax)		32,691	29,970	29,601	-1.23%
RMS Licenses		26,786	28,285	30,000	6.06%
Travel & Training		32,706	38,000	38,000	0.00%
Tolls & Parking		31	-	-	0.00%
Travel - Prisoner Extradition		6,020	-	-	0.00%
Special Investigate Task Force		3,267	2,000	2,000	0.00%
Operating Expenses		33,499	49,941	56,325	12.78%
Dues & Association Memberships		4,126	7,185	7,185	0.00%
Office Supplies		10,081	13,000	13,000	0.00%
Equipment-Small<\$5k		14,384	28,559	8,700	-69.54%
Copier Lease		6,177	6,058	2,268	-62.56%
Copier Service/Supply Contract		-	-	1,200	100.00%
Computer Software		500	500	500	0.00%
Computer Hardware<\$5k		2,720	3,000	3,000	0.00%
Fleet		246,178	280,176	265,000	-5.42%
Uniforms		34,539	78,497	78,497	0.00%
Capital Outlay		22,153	274,326	23,320	-91.50%
Total Operating Expenditures	\$	4,640,993	5,283,785	5,203,963	-1.51%

PERSONNEL SUMMARY

	FY 2019-20	FY 2020-21	FY 2021-22
	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	4.0	4.0
Sargeant S O	7.0	6.0	6.0
Corporal	-	5.0	5.0
Deputy Sheriff	38.0	33.0	36.0
Office Manager S O	1.0	1.0	1.0
Administrative Asst.	3.0	3.0	3.0
Number of Full-Time Positions	55.0	55.0	58.0

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 21 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 425 animals.
- Facilitated the transfer of 457 animals.
 - Expanded additional partnerships with other animal care facilities.
- Responded to 1,591 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.
- Reunited 156 animals with their families.
- Had all ACO fitted and receive Ballistic vest and were trained in firearms.

FY 22 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	2019 Actual	2020 Actual	Percent Change
Calls for Service	1,545	1,591	3.0%
Number of Animals Entering Animal Services Facility	1,254	1,295	3.0%
Number of Stray Animals Picked Up	664	653	-11.0%
Number of Animals Adopted	454	425	-6.4%

Isle of Wight County
Adopted FY 2021-22 Operating Budget
General Fund Expenditures

ANIMAL CONTROL

		FY 2019-20	FY 2020-21	FY 2021-22	%
		Actual	Amended	Adopted	CHANGE
Salaries and Wages	\$	224,080	253,660	255,880	0.88%
Overtime		27,654	20,909	31,310	49.74%
Part-Time Salaries		11,276	20,100	20,676	2.87%
FICA (SS & Medicare)		18,877	22,543	23,551	4.47%
VRS - Retirement Benefits		22,154	27,783	29,879	7.54%
Hospital/Medical Plans		77,955	101,128	81,538	-19.37%
Group Life Insurance		2,912	3,400	3,422	0.65%
Deferred Comp		1,715	2,100	1,680	-20.00%
Repairs & Maintenance		2,343	2,380	2,380	0.00%
Advertising Services		-	1,100	1,100	0.00%
Veterinarian Services		52,908	55,000	55,000	0.00%
Utilities		16,106	22,000	22,000	0.00%
Postage		-	140	140	0.00%
Telephone (Voice and Fax)		1,419	1,418	1,418	0.00%
Travel & Training		650	3,000	3,000	0.00%
Operating Expenses		31,643	32,280	31,800	-1.49%
Dues & Association Memberships		-	120	120	0.00%
Office Supplies		1,401	2,000	2,125	6.25%
Equipment-Small<\$5k		7,813	1,000	1,000	0.00%
Copier Lease		1,971	2,125	2,125	0.00%
Fleet		21,983	21,696	21,696	0.00%
Uniforms		2,590	3,000	3,000	0.00%
Total Operating Expenditures	\$	527,450	598,882	594,840	-0.67%

PERSONNEL SUMMARY

	FY 2019-20	FY 2020-21	FY 2021-22
	Actual	Amended	Adopted
Animal Control Officer	4.0	4.0	4.0
Chief Animal Control Officer	1.0	1.0	1.0
Kennel Assistant	2.0	2.0	2.0
Number of Full-Time Positions	7.0	7.0	7.0

Fire & Rescue – Response

Description

The Department of Emergency Services – Fire and Rescue Response Division provides full-time and part-time staffing support to multiple volunteer fire and rescue departments serving the County to ensure services are available to citizens in their time of need. The Fire & Rescue Response division currently provides support staffing for Carrollton Volunteer Fire Department, Isle of Wight Volunteer Rescue Squad, Smithfield Volunteer Fire Department, Windsor Volunteer Rescue Squad and Carrsville Volunteer Fire Department. The Fire and Response Division of the Department of Emergency Services is currently staffed by 23 full-time fire/EMS positions and a roster of approximately 70 part-time employees.

FY 21 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.
- Working and unifying volunteer and career staff to meet bench marks and department mission.

FY 22 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 20 Actual	FY 21 Estimate	FY 22 Estimate
EMS Calls for Service	4,765	5,100	5,300
Number of Fire Incidents	848	930	1,080
Rural Response within 14 min (80% Target)	70.0%	69.0%	75.0%
Suburban Response within 10 min (80% Target)	70.9%	67.3%	75.0%

Isle of Wight County
Adopted FY 2021-22 Operating Budget
General Fund Expenditures

FIRE & RESCUE RESPONSE

	FY 2019-20	FY 2020-21	FY 2021-22	%
	Actual	Amended	Adopted	CHANGE
Salaries And Wages	\$ 1,020,868	1,221,841	1,402,609	14.79%
Overtime	100,665	163,423	127,442	-22.02%
Holiday Pay	55,165	56,675	67,342	18.82%
Part-Time Salaries	1,022,951	854,290	817,406	-4.32%
FICA (SS & Medicare)	162,887	180,340	184,732	2.44%
VRS - Retirement Benefits	100,478	127,194	164,105	29.02%
Medical/Dental Plans	249,027	326,040	357,306	9.59%
Group Life Insurance	13,336	16,373	18,795	14.79%
Deferred Comp	7,035	8,945	9,870	10.34%
Uniforms Taxable	11,923	-	-	0.00%
Professional Services	7,959	8,355	8,743	4.64%
EMS Service Contracts	9,440	20,000	21,000	5.00%
Maintenance Service Contracts	14,961	23,035	24,708	7.26%
Utilities	635	800	800	0.00%
Telephone (Voice And Fax)	14,795	15,264	17,064	11.79%
Travel & Training	6,786	11,820	11,820	0.00%
Four-4-Life EMS Support	35,122	47,137	40,000	-15.14%
Hampton Roads Planning Distric	-	5,865	5,865	0.00%
Contribution State Forrestry	10,093	10,093	10,093	0.00%
Dues & Association Memberships	5,827	-	-	0.00%
Office Supplies	362	70	425	507.14%
Medical Supplies	40,824	55,070	30,850	-43.98%
Medical Services	6,183	8,800	8,800	0.00%
Fleet	5,041	4,500	4,500	0.00%
Uniforms	749	14,500	14,500	0.00%
PPE & Safety	9,448	10,000	10,000	0.00%
Capital Outlay	-	318,997	-	-100.00%
Total Operating Expenditures	\$ 2,912,561	3,509,427	3,358,775	-4.29%

PERSONNEL SUMMARY

	FY 2019-20	FY 2020-21	FY 2021-22
	Actual	Amended	Adopted
Firefighter/Medic II	12.0	15.0	19.0
Firefighter/Medic I	-	2.0	1.0
Fire & EMS LT	4.0	4.0	4.0
Fire & EMS Captain	2.0	3.0	4.0
Number of Full-Time Positions	18.0	24.0	28.0

**VOLUNTEER - FIRE & RESCUE
RESPONSE**

		FY 2019-20	FY 2020-21	FY 2021-22	%
		Actual	Amended	Adopted	CHANGE
Utilities-Volunteer Depts	\$	107,053	117,000	117,000	0.00%
Fuel - Volunteer		-	-	57,000	100.00%
Volunteer Dept-Insurance		195,203	211,313	211,313	0.00%
Travel & Training		-	-	10,000	100.00%
Fire Programs Fund Expense		82,347	100,665	93,579	-7.04%
Contribution Carrollton VFR		237,168	182,801	162,600	-11.05%
Contribution-Carrsville VFR		113,838	125,100	94,186	-24.71%
Contribution RushmereVF		58,700	67,100	63,500	-5.37%
Contribution Smithfield VF		162,850	242,000	197,744	-18.29%
Contribution Windsor VF		102,500	136,000	167,300	23.01%
Contribution IOWVR		197,000	219,500	210,000	-4.33%
Contribution Windsor VR		53,500	54,750	37,398	-31.69%
Total Volunteer Fire & Rescue Response	\$	1,310,158	1,456,229	1,421,620	-2.38%

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.

FY21 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 FY21.
- 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.
- Implemented a software-based insurance verification process.
- Developed a process to track worker's comp injuries for volunteer departments and processing claims.

FY 22 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 20 Actual	FY 21 Estimate	FY 22 Estimate
Percent Compliance with Federal NIMS Requirements	80%	85%	85%
Number of Patients Billed for EMS Services	2,878	2,900*	3,100*

**COVID-19 has resulted in significantly fewer transports due to patient refusals; we anticipate this trend to carry into FY22.*

Isle of Wight County
Adopted FY 2021-22 Operating Budget
General Fund Expenditures

EMERGENCY SERVICES

		FY 2019-20	FY 2020-21	FY 2021-22	%
		Actual	Amended	Adopted	CHANGE
Salaries and Wages	\$	278,891	327,167	334,437	2.22%
Overtime		233	500	505	1.00%
FICA (SS & Medicare)		20,528	25,065	25,623	2.23%
VRS - Retirement Benefits		25,903	34,065	38,614	13.35%
Hospital/Medical Plans		48,984	67,824	59,120	-12.83%
Group Life Insurance		3,438	4,384	4,422	0.87%
Deferred Comp		1,830	3,264	3,260	-0.12%
Uniforms Taxable		226	-	-	0.00%
Maintenance Service Contracts		20,506	22,300	23,700	6.28%
Advertising Services		-	250	250	0.00%
Postage		2,041	3,680	3,680	0.00%
Telephone (Voice and Fax)		4,020	3,854	3,854	0.00%
Travel & Training		3,314	4,285	4,285	0.00%
Dues & Association Membership		349	498	498	0.00%
Office Supplies		2,393	3,631	3,631	0.00%
Equipment-Small<\$5k		491	2,500	2,500	0.00%
Medical Supplies		351	-	-	0.00%
Medical Services		-	140	-	-100.00%
Copier Lease		3,929	3,950	2,268	-42.58%
Copier Service/Supply Contract		-	-	1,200	100.00%
Computer Software <\$5k		180	200	200	0.00%
Fleet		966	4,000	4,000	0.00%
Uniforms		895	825	825	0.00%
Total Operating Expenditures	\$	419,468	512,382	516,872	0.88%

PERSONNEL SUMMARY

	FY 2019-20	FY 2020-21	FY 2021-22
	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

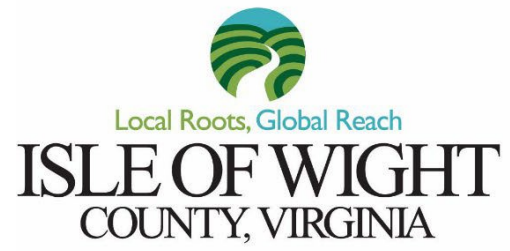
Description

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.

Isle of Wight County Adopted FY 2021-22 Operating Budget General Fund Expenditures

WESTERN TIDEWATER REGIONAL JAIL

		FY 2019-20 Actual	FY 2020-21 Amended	FY 2021-22 Adopted	% CHANGE
Professional Services	\$	1,074,415	1,293,333	1,293,333	0.00%
Total Operating Expenditures	\$	1,074,415	1,293,333	1,293,333	0.00%



Public Works

Public Works – Administration

Description

The Department of Public Works is comprised of the divisions of Building Maintenance, Refuse Collection & Disposal, Capital Programs & Inspections, and Transportation. The Department is responsible for the maintenance of 61 facilities throughout the County. The Department is further responsible for the operation and maintenance of 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 21 Accomplishments

- Maintained seamless operations during the current pandemic.

FY 22 Objectives

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

Isle of Wight County
Adopted FY 2021-22 Operating Budget
General Fund Expenditures

PUBLIC WORKS ADMINISTRATION

	FY 2019-20	FY 2020-21	FY 2021-22	%
	Actual	Amended	Adopted	CHANGE
Salaries and Wages	\$ 193,576	197,017	207,586	5.36%
FICA (SS & Medicare)	13,901	14,932	15,880	6.35%
FICA *	-	126	-	-100.00%
VRS - Retirement Benefits	19,106	20,510	23,393	14.06%
Hospital/Medical Plans	47,323	47,074	46,461	-1.30%
Group Life Insurance	2,536	2,640	2,679	1.48%
Deferred Comp	805	841	840	-0.12%
Utilities	4,067	5,200	5,200	0.00%
Postage	4	75	75	0.00%
Telephone (Voice and Fax)	995	982	982	0.00%
Travel & Training	-	250	250	0.00%
P Card Suspense	-	1	1	0.00%
Dues & Association Membership	1,674	-	-	0.00%
Office Supplies	901	1,500	1,500	0.00%
Copier Lease	1,487	1,456	1,134	-22.12%
Copier Service/Supply Contract	-	-	650	100.00%
Fleet	9,719	11,480	11,480	0.00%
Total Operating Expenditures	\$ 296,093	304,084	318,111	4.61%

PERSONNEL SUMMARY

	FY 2019-20	FY 2020-21	FY 2021-22
	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 21 Accomplishments

- On-going support for Benn's Grant
- On-going support for South Harbor
- On-going support for The Crossings
- On-going collaboration of Renovation of E911 Communications Center
- PDCCC HVAC and Roof Replacement
- Collaboration with P&R on new ATV trial.

FY 22 Objectives

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

Performance Measures / Statistics

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

Isle of Wight County
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PUBLIC WORKS - CAPITAL PROGRAMS & INSPECTIONS

		FY 2019-20	FY 2020-21	FY 2021-22	%
		Actual	Amended	Adopted	CHANGE
Salaries And Wages	\$	49,945	50,361	51,649	2.56%
FICA (SS & Medicare)		3,599	3,853	3,951	2.54%
VRS - Retirement Benefits		4,930	5,243	6,043	15.26%
Medical/Dental Plans		14,207	13,939	13,939	0.00%
Group Life Insurance		654	676	692	2.37%
Uniforms Taxable		117	-	-	0.00%
Telephone (Voice And Fax)		1,213	1,205	1,205	0.00%
Travel & Training		179	800	800	0.00%
Operating Expenses		41	400	400	0.00%
Fuel		6,161	4,783	4,783	0.00%
PPE & Safety		-	800	800	0.00%
Total Operating Expenditures	\$	81,045	82,060	84,262	2.68%

PERSONNEL SUMMARY

	FY 2019-20	FY 2020-21	FY 2021-22
	Actual	Amended	Adopted
Construction Inspector	0.5	0.5	0.5
Construction Manager	0.5	0.5	0.5
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 21 Accomplishments

- Community Outreach with local organizations and schools on recycling education.
- Purchased equipment to efficiently collect HHW and Fluorescent Bulbs.
- Completed conceptual drawing for Wrenns Mill R&R Center to improve operational efficiencies and provide a more convenient disposal option for residents.
- Developed a committee of site attendants to discuss issues regarding Refuse and Recycling Centers.
- Implemented rules to Govern Solid Waste Ordinance to Manage the Refuse and Recycling Centers.
- Continued Residential C&D collections at Jones Creek, Carroll Bridge, Stave Mill and Carrsville.
- Continued tonnage reduction through guideline enforcement and recycling efforts.
- Continued and Improved weekly safety program for truck drivers.
- Implemented a three-year contract for yard debris, residential construction debris, bottled water service, Porta Jon service, and HHW service.
- Ordered new Roll Off truck.
- Provided safety winter jackets for the site attendants

FY 22 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 20 Actual	FY 21 Estimate	FY 22 Estimate
Refuse Tonnage	17,521	18,590	19,000
Single-Stream Recycling (Tonnage) per Calendar Year	831	900	910
Yard Waste Recycling (Tonnage) per Calendar Year	1,576	1,595	1,600

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PUBLIC WORKS - REFUSE

		FY 2019-20	FY 2020-21	FY 2021-22	%
		Actual	Amended	Adopted	CHANGE
Salaries and Wages	\$	345,130	350,448	365,846	4.39%
Overtime		16,877	11,637	10,771	-7.44%
Part-Time Salaries		392,144	398,947	409,726	2.70%
FICA (SS & Medicare)		55,831	58,197	60,155	3.36%
VRS - Retirement Benefits		35,326	37,932	42,804	12.84%
Hospital/Medical Plans		97,969	97,397	107,206	10.07%
Group Life Insurance		4,523	4,697	4,902	4.36%
Deferred Comp		3,360	4,123	3,360	-18.51%
Uniforms Taxable		4,571	-	-	0.00%
Repairs & Maintenance		52,355	58,252	50,000	-14.17%
Contracted Services		14,489	15,792	15,200	-3.75%
Purchased Services-SPSA		1,154,668	1,184,100	1,392,600	17.61%
Utilities		17,344	17,000	17,000	0.00%
Telephone (Voice and Fax)		5,100	5,219	6,758	29.49%
Travel & Training		955	4,790	4,790	0.00%
Operating Expenses		4,617	5,362	9,052	68.82%
Landfill Post-Closure Cost		93,039	264,976	190,000	-28.30%
Dues & Association Membership		82	844	699	-17.18%
Equipment-Small<\$5k		6,002	300	-	-100.00%
Fleet		172,196	227,567	200,000	-12.11%
Uniforms		-	4,500	4,500	0.00%
PPE & Safety		900	3,500	6,700	91.43%
Total Operating Expenditures	\$	2,477,478	2,755,580	2,902,069	5.32%

PERSONNEL SUMMARY

	FY 2019-20	FY 2020-21	FY 2021-22
	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 21 Accomplishments

- Completed Voter's Registrar Office renovation.
- Completed Boykin's Tavern Porch and column replacement.
- Completed Phase II Human Services Building HVAC replacement.
- Completed multiple COVID-19 related projects.
- Maintained seamless operations during current pandemic

FY 22 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 20 Actual	FY 21 Estimate	FY 22 Estimate
Number of Work Order Requests Received	1,500	1,500	1,500

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**PUBLIC WORKS - BLDGS &
 GROUNDS**

		FY 2019-20	FY 2020-21	FY 2021-22	%
		Actual	Amended	Adopted	CHANGE
Salaries and Wages	\$	410,782	424,723	445,142	4.81%
Overtime		7,906	6,575	6,060	-7.83%
Part-Time Salaries		158,649	188,563	166,922	-11.48%
FICA (SS & Medicare)		42,343	47,420	47,286	-0.28%
VRS - Retirement Benefits		41,667	45,864	52,082	13.56%
Hospital/Medical Plans		115,407	115,762	127,146	9.83%
Group Life Insurance		5,381	5,692	5,965	4.80%
Deferred Comp		2,800	2,940	2,940	0.00%
Uniforms Taxable		7,989	-	-	0.00%
Repairs & Maintenance		164,933	214,790	206,000	-4.09%
Maintenance Service Contracts		97,729	182,190	111,000	-39.07%
Generator Maintenance Program		14,083	28,981	22,000	-24.09%
Contracted Services		19,421	-	-	0.00%
Utilities		205,942	204,300	204,300	0.00%
Telephone (Voice and Fax)		10,745	9,621	11,310	17.56%
Travel & Training		-	2,910	2,910	0.00%
P Card Suspense		-	1	1	0.00%
Equipment-Small<\$5k		6,737	5,900	4,900	-16.95%
Fleet		23,530	24,240	24,240	0.00%
Uniforms		-	8,000	8,000	0.00%
PPE & Safety		-	15,763	15,763	0.00%
Operating Supplies		28,995	38,922	20,604	-47.06%
County Signage		5,450	5,000	5,000	0.00%
Capital Outlay Additions		-	46,440	-	-100.00%
Capital Outlay		-	5,100	5,100	0.00%
Total Operating Expenditures	\$	1,370,489	1,629,697	1,494,671	-8.29%

PERSONNEL SUMMARY

	FY 2019-20	FY 2020-21	FY 2021-22
	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	4.0	4.0
Building Operation Tech	1.0	1.0	-
Building Operations Supervisor	-	-	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	10.0	10.0

Public Works – Transportation

Description

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

FY 21 Accomplishments

- Completed construction of the Turner Drive Turn Lane project.
- Completed construction of the Shiloh Drive Sidewalk project.
- Coordinated completion of signalized pedestrian crossings at S. Church Street bridge, Graystone community on Smiths Neck Road, and Eagle Harbor community on Route 17 at Eagle Harbor Parkway.

FY 22 Objectives

- To complete construction on Nike Park Trail Segment 2. (*SP2 – Economic Well-Being and Quality of Life, SP3 – Managing Growth and Change*)
- Initiate right-of-way acquisition phase coordination with VDOT for Nike Park Road Extended (*SP-Effective Governance and Community Partnerships, 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*)

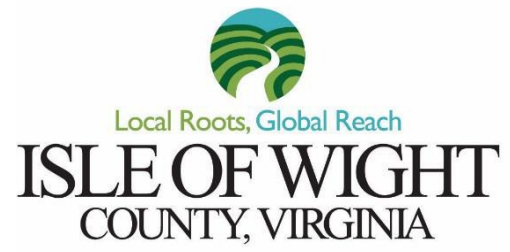
Isle of Wight County
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PUBLIC WORKS - TRANSPORTATION

		FY 2019-20	FY 2020-21	FY 2021-22	%
		Actual	Amended	Adopted	CHANGE
Salaries And Wages	\$	106,072	113,243	117,526	3.78%
Other Compensation		100	200	-	-100.00%
FICA (SS & Medicare)		7,367	8,664	8,991	3.77%
VRS - Retirement Benefits		10,427	11,789	13,587	15.25%
Hospital/Medical Plans		25,039	28,146	28,146	0.00%
Group Life Insurance		1,384	1,518	1,556	2.50%
Deferred Comp		665	840	840	0.00%
Professional Services		41,727	71,261	50,000	-29.84%
Advertising		-	400	400	0.00%
Utilities		59,451	59,500	59,500	0.00%
Postage		48	200	200	0.00%
Telephone (Voice And Fax)		865	879	879	0.00%
Travel & Training		(20)	1,340	1,340	0.00%
Operating Expenses		148	-	-	0.00%
Office Supplies		1,122	400	400	0.00%
Computer Software <\$5k		360	360	360	0.00%
PPE & Safety		-	200	200	0.00%
Total Operating Expenditures	\$	254,755	298,940	283,925	-5.02%

PERSONNEL SUMMARY

	FY 2019-20	FY 2020-21	FY 2021-22
	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 21 Accomplishments

- 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.
- 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.
- To identify, solicit, and acquire grant funding to enhance the County's adult and youth recreational programs and facilities.
- Develop and implementation of a pandemic work and safety plan for the department for safety and well being of staff and patrons.

FY 22 Objectives

- Phase I development of Henry Bradby Park **(SP1 – Effective Governance and Community Partnerships)**
- Continued enhancement, upgrade and replacement of worn facilities and park amenities such as playgrounds and restrooms. Maintenance operations of Park to Park trail and Blackwater property. **(SP2 – Economic Well-Being and Quality of Life)**
- Development of the ATV Trail at Heritage Park and upgrades to the Jones Creek fishing pier. **(SP3 – Managing Growth and Change)**
- Development of comprehensive parks and recreation master plan to detail future growth and development of department. Forest management of the Blackwater property. **(SP4 – Funding the Future)**

Performance Measures/Statistics	FY 21 Actual	FY 22 Estimate
Number of Grants Application Submissions for Facility and Program Financial Support	3	5
Certified Training Hours Provided to Departmental Staff	600	800
Number of Position Turnovers Due to Termination of Employment Other Than Those Created by Retirement	4	1
Number of Park Projects Completed from Quarterly Park Inspection Reports	47	45

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PARKS & RECREATION

		FY 2019-20	FY 2020-21	FY 2021-22	%
		Actual	Amended	Adopted	CHANGE
Salaries and Wages	\$	168,091	169,522	178,212	5.13%
Overtime		5,924	1,000	1,717	71.70%
FICA (SS & Medicare)		13,085	13,045	13,765	5.52%
VRS - Retirement Benefits		17,801	19,055	20,336	6.72%
Hospital/Medical Plans		24,492	24,043	24,043	0.00%
Group Life Insurance		2,202	2,272	2,329	2.51%
Deferred Comp		1,260	1,260	1,260	0.00%
Uniforms Taxable		209	-	-	0.00%
Postage		295	500	500	0.00%
Telephone (Voice and Fax)		4,260	4,383	4,383	0.00%
Travel & Training		6,334	6,755	6,955	2.96%
Dues & Association Membership		991	1,128	1,000	-11.35%
Office Supplies		3,370	5,425	4,000	-26.27%
Copier Lease		6,665	7,674	4,536	-40.89%
Copier Service/Supply Contract		-	-	2,400	100.00%
Uniforms		-	225	200	-11.11%
Books/Subscriptions		49	100	100	0.00%
Total Operating Expenditures	\$	255,027	256,387	265,736	3.65%

PERSONNEL SUMMARY

	FY 2019-20	FY 2020-21	FY 2021-22
	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 21 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 Halloween Trail program at Nike Park.
- Implemented Corn Hole League at Windsor Town center as new program
- Developed Covid -19 activity protocol for such programs as Summer Camp and Before and After School functions. Provided multiple virtual arts and crafts programs.

FY 22 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 20 Actual	FY 21 Estimate	FY 22 Estimate
Youth Activities/Programs Offered	17	9	20
Number of Youth Participating	2,400	1,200	3,000
Adult Activities/Programs Offered	18	6	20
Number of Adults Participating	1,500	900	2,000

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**PARKS & RECREATION -
PROGRAMS**

		FY 2019-20	FY 2020-21	FY 2021-22	%
		Actual	Amended	Adopted	CHANGE
Salaries And Wages	\$	209,487	213,345	217,994	2.18%
Overtime		1,603	-	1,818	100.00%
Part-Time Salaries		88,597	111,482	125,273	12.37%
Other Compensation		3,850	6,600	6,600	0.00%
FICA (SS & Medicare)		22,673	24,848	26,399	6.24%
VRS - Retirement Benefits		21,193	22,822	25,505	11.76%
Medical/Dental Plans		33,210	32,778	52,189	59.22%
Group Life Insurance		2,744	2,859	2,921	2.17%
Deferred Comp		1,260	3,077	1,260	-59.05%
Marketing		6,814	14,350	14,350	0.00%
Utilities		39,691	45,000	45,000	0.00%
Telephone (Voice And Fax)		2,386	2,309	2,309	0.00%
Lease/Rental of Buildings		-	1	1	0.00%
Travel & Training		8,626	7,477	7,477	0.00%
Contribution-Smfd Ballpark		50,000	50,000	-	-100.00%
Special Events		18,811	37,800	41,875	10.78%
Dues & Association Memberships		1,808	2,223	2,150	-3.28%
Equipment-Small<\$5k		-	5,200	5,200	0.00%
Uniforms		-	350	350	0.00%
Athletics		19,896	83,421	72,458	-13.14%
Camps		20,912	31,686	31,196	-1.55%
Instuctor Led Classes		4,834	17,627	17,627	0.00%
Recreation (Gym, etc.)		8,282	13,501	13,425	-0.56%
Senior Adult Programming		17,381	31,398	31,868	1.50%
Windsor Center		2,057	10,288	10,240	-0.47%
Total Operating Expenditures	\$	586,114	770,442	755,485	-1.94%

PERSONNEL SUMMARY

	FY 2019-20	FY 2020-21	FY 2021-22
	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 21 Accomplishments

- Continue development and initial completion of a baseline product standard for park equipment and products. This will be a continual annual process.
- Implementation of trail maintenance operation for the Park to Park trail.
- Completion of OSHA 30 training of all maintenance supervisory staff.
- 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.

FY 22 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 20 Actual	FY 21 Estimate	FY 22 Estimate
Acres of Parks, Grounds, and Landscaped Areas Maintained	9,050	9,500	9,500
Average Cost per Acre to Maintain Parks, Grounds, and Landscaped Areas	\$86	\$86	\$86
Completed landscape projects within park facilities	12	15	18
Completed maintenance projects from quarterly park inspection list.	50	50	58

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**PARKS & RECREATION -
GATEWAYS & GROUNDS**

		FY 2019-20	FY 2020-21	FY 2021-22	%
		Actual	Amended	Adopted	CHANGE
Salaries And Wages	\$	438,752	452,930	462,213	2.05%
Overtime		38,887	26,137	28,280	8.20%
Part-Time Salaries		-	-	16,934	100.00%
FICA (SS & Medicare)		34,071	36,627	38,818	5.98%
VRS - Retirement Benefits		45,062	49,141	54,036	9.96%
Medical/Dental Plans		134,818	129,908	163,498	25.86%
Group Life Insurance		5,756	6,066	6,189	2.03%
Deferred Comp		4,900	5,070	5,040	-0.59%
Uniforms Taxable		6,225	-	-	0.00%
Professional Services		3,177	-	-	0.00%
Repairs & Maintenance		19,205	31,840	30,000	-5.78%
Roadway Beautification		1,025	1,500	1,500	0.00%
Telephone (Voice And Fax)		2,476	2,425	2,425	0.00%
Lease/Rental of Equipment		7,012	8,000	8,000	0.00%
Lease/Rental of Buildings		-	1	-	-100.00%
Travel & Training		2,398	4,800	4,800	0.00%
Dues & Association Memberships		470	800	800	0.00%
Fleet		32,514	50,480	50,480	0.00%
Uniforms		-	6,300	6,300	0.00%
PPE & Safety		2,233	6,040	6,450	6.79%
Operating Supplies		41,319	53,088	53,000	-0.17%
Equipment/Machinery		-	-	23,750	100.00%
Capital Outlay		154,885	41,586	38,541	-7.32%
Total Operating Expenditures	\$	975,185	912,739	1,001,054	9.68%

PERSONNEL SUMMARY

	FY 2019-20	FY 2020-21	FY 2021-22
	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 21 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 706 volunteer hours.
- 91 partnerships established and maintained including a continued partnership with the Isle of Wight
- Implemented over 290 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 22 Objectives

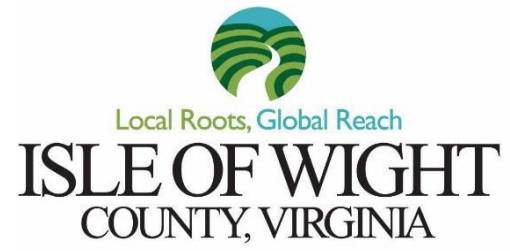
- Invite creativity into the lives of all patrons in the service area, encouraging education through programming and outreach
- Training staff in order to provide them with the skills necessary to assist patrons in an effective manner.
- Continue to provide programming for children ages 0-18.
- Continue outreach programs with adult and children's day cares in the service area
- Promote various methods of input for citizens to identify library services that the community wants and needs.
- 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 20 Actual	FY 21 Estimate	FY22 Estimated
STEAM Programs	209	100	143
Young Adult Programs Offered	34	15	15
E-book Checkouts	16,042	17,000	25,548
Summer Reading Registrations	1,214	0	1,100
Partnerships Established and maintained	91	91	91
Technology Education and Jobs Classes	61	30	51
Weekend and Evening Programs	88	44	64

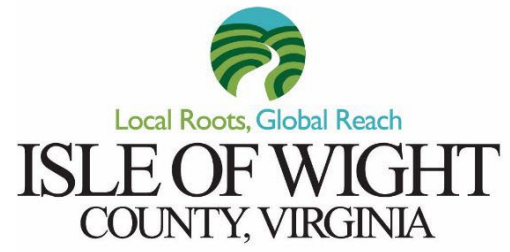
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BLACKWATER REGIONAL LIBRARY

		FY 2019-20	FY 2020-21	FY 2021-22	%
		Actual	Amended	Adopted	CHANGE
Other Compensation	\$	1,550	2,500	2,500	0.00%
Utilities		29,484	34,400	34,400	0.00%
Contributions-BlkwtrLibrary		806,748	833,737	854,590	2.50%
Total Operating Expenditures	\$	837,782	870,637	891,490	2.40%



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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 21 Accomplishments

- Adoption of the County's new comprehensive plan, *Envisioning the Isle*, on January 16, 2020.
- Initiated the County's Study on Aging and Rushmere Village Master Plan
- Performed a Community Development Space Needs Analysis to maximize use of existing space while improving safety
- Further streamlined the development review process by continued refinement of county ordinances, improved coordination and communication among County departments by establishing the Development Review Innovation Team, improved training materials, expanded use of customer feedback tools, and increased public online access to information.

FY 22 Objectives

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



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.

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PLANNING & ZONING

		FY 2019-20	FY 2020-21	FY 2021-22	%
		Actual	Amended	Adopted	CHANGE
Salaries and Wages	\$	579,660	623,894	519,641	-16.71%
Compensation		10,500	23,750	20,000	-15.79%
FICA (SS & Medicare)		41,536	47,717	39,753	-16.69%
VRS - Retirement Benefits		57,599	66,736	60,435	-9.44%
Hospital/Medical Plans		115,081	121,651	88,891	-26.93%
Group Life Insurance		7,473	8,360	6,922	-17.20%
Deferred Comp		3,772	4,207	2,100	-50.08%
Professional Services		70,272	49,480	45,000	-9.05%
Advertising Services		9,747	13,000	13,000	0.00%
Postage		1,035	3,000	3,000	0.00%
Telephone (Voice and Fax)		3,005	2,863	4,725	65.04%
Travel & Training		2,623	5,900	5,900	0.00%
Tolls & Parking		-	-	70	100.00%
Operating Expenses		3,079	7,650	7,250	-5.23%
Dues & Association Membership		3,160	2,900	2,900	0.00%
Office Supplies		3,265	5,065	5,000	-1.28%
Copier Lease		4,239	4,209	1,369	-67.47%
Copier Service/Supply Contract		-	-	650	100.00%
Fleet		2,224	5,405	3,360	-37.84%
Uniforms		142	250	250	0.00%
Total Operating Expenditures	\$	918,412	996,037	830,216	-16.65%

PERSONNEL SUMMARY

	FY 2019-20	FY 2020-21	FY 2021-22
	Actual	Amended	Adopted
Director of Planning and Zoning	1.0	-	-
Director of Community Development	-	1.0	1.0
Assistant Director of Planning & Zoning	1.0	-	-
Assistant Director of Community Development	-	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	2.0	2.0	1.0
Code Enforcement Officer	1.0	1.0	1.0
Zoning Coordinator	1.0	1.0	1.0
Permit Technician	2.0	-	-
Number of Full-Time Positions	11.0	9.0	8.0

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 21 Accomplishments

- Maintained continuous operations throughout the COVID-19 pandemic.
- Successfully integrated the Central Permitting division into the Inspections Division operations.
- Continued to meet the ten-day review completion time commitment for 98% of all commercial and residential plan reviews.
- Continued to assist other departments for implementation of newest version of Munis for inspection tracking which resulted in more efficient public service.
- Continued to provide assistance to other localities who are implementing the Munis Inspections module.
- Continued to participate in regional and statewide professional organizations, such as the Virginia Building and Code Officials Association, the Virginia Plumbing and Mechanical Inspectors Association, Virginia Chapter of the International Association of Electrical Inspectors as well as the Tyler Munis Conference.
- Completed 238-hours of professional training through various trade organizations and the Virginia Department of Housing & Community Development
- Further streamlined the development review process by improved coordination and communication among County departments by establishing the development Review Innovation Team, improved training materials, expanded use of customer feedback tools, and increased public online access to information

FY 22 Objectives

- Continue to provide outstanding customer service to our internal and external customers through improved response times and positive interactions. (SP1- Effective governance and community partnerships)
- Facilitate the purchase of additional in-house and remote training for staff in the Munis software system to provide greater utilization of the system capabilities throughout the community development department to include the Inspections, Central Permitting, Planning and Zoning, Utilities and Storm Water divisions. (SP3 – Managing Growth and Change)
- Enhance public outreach through a periodic blog or newsletter to keep them informed on changes in local and statewide issues that could impact them. (SP1- Effective governance and community partnerships)
- Initiate the civil prosecution process for maintenance code violations to reduce the time between complaint and compliance in order to protect local property values. (SP2 – Economic well-being and quality of life)
- Continue to assist both internal and external customers by improving the customer self-serve capabilities of the Munis system. (SP1 –Effective governance and community partnership).





Trends

The following table provides a five-year comparison of building permitting activities. There was a 32% increase in building permits issued between 2016 and 2020. This represents an average growth of 6% per year. However, there was a 23% increase in total permits issued between 2019 and 2020. Given the continued growth in inspections, plan reviews, and permits and fees processed over the last five years as well as continued residential growth in the County overall, it is reasonable to project a continued increase in building activity for Fiscal Year 2022.



Isle of Wight County
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INSPECTIONS

		FY 2019-20	FY 2020-21	FY 2021-22	%
		Actual	Amended	Adopted	CHANGE
Salaries and Wages	\$	291,336	315,888	462,472	46.40%
FICA (SS & Medicare)		20,572	24,139	35,379	46.56%
VRS - Retirement Benefits		28,182	33,465	53,776	60.69%
Hospital/Medical Plans		69,023	77,147	108,481	40.62%
Group Life Insurance		3,739	4,233	6,159	45.50%
Deferred Comp		1,478	1,718	2,940	71.13%
Uniforms Taxable		125	1,916	2,266	18.27%
Professional Services		18,500	15,000	15,000	0.00%
Postage		133	600	600	0.00%
Telephone (Voice and Fax)		2,480	3,431	3,771	9.91%
Travel & Training		434	5,000	5,000	0.00%
Tolls & Parking		-	50	50	0.00%
Dues & Association Membership		781	1,400	1,400	0.00%
Office Supplies		1,662	2,568	3,500	36.29%
Copier Lease		2,356	2,365	2,365	0.00%
Copier Service/Supply Contract		-	-	1,200	100.00%
Computer Software <\$5k		248	-	-	0.00%
Fleet		5,658	12,922	12,922	0.00%
Books/Subscriptions		243	4,550	4,550	0.00%
Equipment/Machinery		6,530	15,570	18,070	16.06%
Total Operating Expenditures	\$	453,480	521,962	739,901	41.75%

PERSONNEL SUMMARY

	FY 2019-20	FY 2020-21	FY 2021-22
	Actual	Amended	Adopted
Asst Director of Community Develop.	1.0	1.0	1.0
Chief Codes Compliance Inspector	1.0	1.0	1.0
Plans Examiner	1.0	1.0	1.0
Codes Compliance Inspector 1	1.0	-	-
Administrative Services Coordinator	1.0	1.0	1.0
Codes Compliance Inspector/Plans Examiner	-	1.0	1.0
Permit Technician	-	3.0	3.0
Number of Full-Time Positions	5.0	8.0	8.0

Economic Development

Description

The primary mission of the Department of Economic Development is to expand and diversify the County's tax base through the attraction, expansion and retention of business investment which generates local revenues, increases job opportunities and raises the level of wealth and quality of life for the entire community. The Department 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 21 Accomplishments

- Continued administration of the first grant program in the department's history - the COVID-19 Business Interruption Small Business Grant Program, which awarded grants totaling \$1,299,198 to 331 businesses in two application rounds.
- Applied for and received a \$135,000 grant from the Obici Healthcare Foundation to administer the Isle Recover Business Assistance Grant Program, which awarded \$3,000 grants to 45 businesses.
- As part of the Business Retention & Expansion (BRE) Program, met with 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. Created and promoted "Isle Chat" as a tool for setting appointments with businesses.
- Created the #IsleShopSmall Gift Card Match Program in partnership with Smithfield & Isle of Wight Tourism and the Isle of Wight Chamber. Over 100 businesses participated in the program, which generated \$813,480 in gift card vouchers sales, providing a major economic boost to the County.
- In response to COVID-19, continued to maintain a COVID-19 Business Resources page to provide financial and other resources to businesses from our federal, state, regional and local partners.
- Initially in response to COVID-19, continued a video Q&A series in partnership with the Isle of Wight Chamber called "Isle Ask & Answer." The series featured regional subject matter experts discussing a variety of business recovery topics. This series will continue beyond the health crisis as a platform for broadcasting information of interest to the business community.
- Applied for and received a Go Virginia Site Readiness Grant for Shirley T. Holland Intermodal Park, Phase II, in the amount of \$150,500 to update environmental assessments and surveys to increase the level of site readiness.
- Continued to market Shirley T. Holland Intermodal Park, Phase II for future industrial use, along with working to bring 44 acres within the park to permit-ready status in 2021. A wetlands delineation was confirmed by the Army Corps of Engineers in April 2021, which would allow development of up to 451,000 SF of building area.
- Continued environmental work in Shirley T. Holland Phase III, including additional wetlands delineations, which are pending confirmation from the Army Corps of Engineers.
- Coordinated maintenance at the Shirley T. Holland Intermodal Park, including ditch cleaning, clearing and landscaping.
- Compiled data and completed Requests for Information for new, prospective businesses with regional and state economic development partners, such as the Virginia Economic Development Partnership, the Hampton Roads Alliance and the Port of Virginia.
- As part of its membership in the Eastern Virginia Regional Industrial Facility Authority (EVRIFA), the County, with Economic Development Authority funding, invested in the first regional project, Kings Creek Commerce Center, located in York County.
- Economic Development joined the Commonwealth Offshore Wind Task Force, a new initiative to ensure the region's businesses have every opportunity to be suppliers and service providers for Dominion Energy's Coastal Virginia Offshore Wind (CVOW) project that will be installed off the coast. It will also help position the region as a primary supply and maintenance hub for future offshore wind energy projects being planned along the eastern United States.

FY 21 Accomplishments Continued

- Provided financial support to the Hampton Roads Small Business Development Center.
- 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.
- Actively researched and promoted County-wide private developments and public infrastructure improvements, such as new roads, rail, water and sewer line extensions, and the increased availability of gas.
- Administered the County's incentive programs, including the local Enterprise Zone program grants and associated annual reporting and the County's Economic Development Incentive Programs (EDIG).
- Created and maintained marketing materials touting the locational benefits of the County, such as new promotional videos, brochures, a monthly newsletter, website, ongoing social media outreach, a YouTube Channel, new business welcome packets, the 2020 Annual Report and an online local business directory.
- Provided staff support to the Economic Development Authority (EDA), which convenes monthly.
- Continued work related to a market and feasibility study to determine community-oriented programs and uses for the former James River Christian Academy campus; gained additional grant funding to conduct citizen needs surveys.

FY 22 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 20 Actual	FY 21 Estimate	FY 22 Estimate
New Business Leads/ Projects	34	48	50
Prospect Visits	3	1	5
Business Retention & Expansion (BRE) Visits/Calls	28	11	40
Business Assistance (Real Estate, Incentives, Workforce, etc.)	35	40	45
New Business Welcome Packets	153	228	300
Email Outreach	375	590	650
Postcard Mailing to All Business Licenses (COVID-19 Grant)	0	1,364	0

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ECONOMIC DEVELOPMENT

		FY 2019-20	FY 2020-21	FY 2021-22	%
		Actual	Amended	Adopted	CHANGE
Salaries and Wages	\$	271,496	277,142	284,712	2.73%
FICA (SS & Medicare)		19,788	21,202	21,781	2.73%
VRS - Retirement Benefits		27,249	29,376	33,194	13.00%
Hospital/Medical Plans		64,411	63,223	63,223	0.00%
Group Life Insurance		3,557	3,714	3,802	2.37%
Deferred Comp		1,680	1,680	1,680	0.00%
Professional Services		3,285	10,000	10,000	0.00%
Advertising Services		-	500	500	0.00%
Marketing		23,321	52,199	46,908	-10.14%
Economic Development Incentive		63,110	1,886,480	500,000	-73.50%
Postage		90	600	600	0.00%
Telephone (Voice and Fax)		2,406	2,990	3,290	10.03%
Travel & Training		6,180	17,000	17,000	0.00%
Tolls & Parking		166	275	275	0.00%
Program Grants		-	430,680	-	-100.00%
Dues & Association Membership		41,573	47,881	48,954	2.24%
Office Supplies		1,101	2,774	2,500	-9.88%
Copier Lease		3,565	3,505	2,268	-35.29%
Copier Service/Supply Contract		-	-	1,200	100.00%
Fleet		1,289	2,000	2,000	0.00%
Books/Subscriptions		241	150	202	34.67%
Total Operating Expenditures	\$	534,508	2,853,371	1,044,089	-63.41%

PERSONNEL SUMMARY

	FY 2019-20	FY 2020-21	FY 2021-22
	Actual	Amended	Adopted
Director of Economic Development	1.0	1.0	1.0
Economic Development Coordinator	2.0	2.0	2.0
Administrative Assistant	1.0	1.0	1.0
Number of Full-Time Positions	4.0	4.0	4.0

Tourism

Description

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 21 Accomplishments

- #IsleShopSmall Gift Certificate Program. Working jointly with County E.D. and the County Chamber, Tourism developed and managed the #IsleShopSmall Gift Certificate Program to redistribute over \$800,000 (\$813,480) worth of COVID-19 stimulus money back to local small businesses.
- Smithfield & IOW Tourism won the Virginia Association of Destination Marketing Organization's VIRGO AWARD for interactive (new Tourism website) for 2020.
- Successfully received grant funding: VTC WanderLove Recovery Grant \$10,000; Field Trip Marketing Leverage Grant \$3,000; Farmer's Market Food Access Grant \$3,000; Social Media Co-op Program \$3,250.
- Created Annual Tourism Kick-Off meeting (in person 2020/virtual recording 2021) for Tourism Stakeholders. This is an annual review of event dates, marketing plans, budgeting and overall mission of the Department.
- Successfully re-opened Visitor Center after two month COVID-19 shut down with many safety protocols in place.
- Successfully morphed the Farmer's Market to adhere to VDACS Covid-19 Farmer's Market regulations with no loss of revenue.
- Continued successful Salty Southern Route multi-jurisdictional thematic driving trail.
- The entire department completed over 50 online tourism training webinars and seminars

FY 22 Objectives

- Maintain a state accredited Visitor Center in conjunction with local partners.
- Promote cooperative advertising opportunities with Tourism Stakeholders.
- Develop and promote attractions and events in the middle and Southern end of the County while preserving, promoting and developing the success of the current tourism product.
- Provide hospitality training and rewards programs to local community stakeholders.
- Expand successful Restaurant Week program to 2 X per year.
- Continue SEO (Search Engine Optimization) efforts.
- Continue to work with Isle Cares Team to disseminate information with transparency, customer service and staff rewards.
- Launch Smithfield Arts Festival as a large event (to replace Olden Days) in the Spring of 2022.
- To continue to market the area as an attractive and desirable destination for Visitors providing economic impact through retail expenditures and local taxes.
- Continue to promote and market the Salty Southern Route (in conjunction with regional partners). The SSR is a thematic driving tour that features ham and peanuts.
- Work with the Blackwater River Advisory Board to open the recreational facility for recreation and tourism this upcoming year.
- Continue to work with VTC and VA Extension toward more agritourism opportunities to expand tourism to more of County.
- Continue to capture additional revenue for the department and the County through grant opportunities and partnerships.
- Continue to position Smithfield and IOW as a popular destination wedding location

Performance Measures/Statistics	FY 20 Actual	FY 21 Estimate	FY 22 Estimate
Visitor Center visitation	13,347	11,919	15,000
Group Tours	57/719	6/122	30/800
Total Touches	33,644	24,715	36,000
Isle of Wight County Schools	389	0	400

Performance Measures/Statistics - Continued	FY 20 Actual	FY 21 Estimate	FY 22 Estimate
BOB FEST	2,500	Cancelled	2,500
Smithfield Farmer's Markets	35,650	36,000	40,000
Wine & Brew Fest	Cancelled	Cancelled	3,600
Carrollton Farmer's Markets (& Holiday Market)	-	2,200	-
Monthly Pickers Market	500	1,000	1,200
Restaurant Week (2 in 2022)	16	18	34
St. Patrick's Day Parade	Cancelled	Cancelled	3,000
Smithfield Arts Festival	-	-	10,000
Art Markets @ the Gazebo	-	1,500	1,800
Spring Art Show	-	500	750
Ham-o-ween	Cancelled	Cancelled	2,500
Retail Open House Weekend	1,000	1,500	1,750
Bacon, Bourbon & Beach Music Fest	Cancelled	3,600	3,600
Vintage Markets	11,000 (rain)	10,000	15,000
Light Up Main/Tree Lighting	Cancelled	Cancelled	500
Isle of Wight County Fair	Cancelled	35,000	35,000
Christmas in Smithfield	Cancelled	1,500	1,750
Mistletoe Evening Market	Cancelled	5,000	7,000
Smithfield Christmas Parade	Cancelled	Cancelled	7,500
Behind These Walls Videos	-	17	15
Stories in Stone	-	27	20

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TOURISM

		FY 2019-20	FY 2020-21	FY 2021-22	%
		Actual	Amended	Adopted	CHANGE
Salaries and Wages	\$	239,347	241,343	248,607	3.01%
Part-Time Salaries		40,658	52,778	53,596	1.55%
FICA (SS & Medicare)		20,943	22,500	23,119	2.75%
VRS - Retirement Benefits		24,257	25,860	28,941	11.91%
Hospital/Medical Plans		41,328	41,155	48,086	16.84%
Group Life Insurance		3,135	3,235	3,315	2.47%
Deferred Comp		1,260	1,260	1,260	0.00%
Professional Services		-	1,000	250	-75.00%
Repairs & Maintenance		26	250	250	0.00%
Marketing		52,907	60,000	60,000	0.00%
Salty Southern Route		13,334	7,000	7,000	0.00%
Internal Service Charge IT		18,345	17,681	17,988	1.74%
Internal Service Chrg-Risk Mgt		5,581	5,581	5,581	0.00%
Utilities		2,415	3,100	2,687	-13.32%
Postage		149	1,000	500	-50.00%
Telephone (Voice and Fax)		4,597	2,985	4,170	39.70%
Lease/Rental of Buildings		28,632	30,000	30,000	0.00%
Travel & Training		3,604	2,294	4,500	96.15%
Tolls & Parking		100	125	125	0.00%
Special Events		12,973	24,560	23,000	-6.35%
Dues & Association Membership		1,935	2,033	2,033	0.00%
Office Supplies		2,078	4,600	2,850	-38.04%
Copier Lease		2,997	3,000	2,268	-24.40%
Copier Service/Supply Contract		-	-	1,200	100.00%
Fleet		587	1,251	751	-39.97%
Redemption Of Principal		-	2,549	5,145	101.82%
Interest Payments		-	157	268	71.13%
Total Operating Expenditures	\$	521,188	557,297	577,490	3.62%

FARMER'S MARKET

		FY 2019-20	FY 2020-21	FY 2021-22	%
		Actual	Amended	Adopted	CHANGE
Part-Time Salaries	\$	19,967	20,300	20,877	2.84%
FICA (SS & Medicare)		1,527	1,553	1,597	2.83%
Telephone (Voice And Fax)		546	610	610	0.00%
Farmer's Market		9,576	12,017	11,327	-5.74%
Total Operating Expenditures	\$	31,616	34,480	34,411	-0.20%

VINTAGE MARKET

		FY 2019-20	FY 2020-21	FY 2021-22	%
		Actual	Amended	Adopted	CHANGE
Part-Time Salaries	\$	10,763	20,000	20,232	1.16%
FICA (SS & Medicare)		823	1,530	1,548	1.18%
Telephone (Voice And Fax)		996	1,090	1,090	0.00%
Vintage Market		7,260	18,350	19,350	5.45%
Total Operating Expenditures	\$	19,843	40,970	42,220	3.05%

PERSONNEL SUMMARY

	FY 2019-20	FY 2020-21	FY 2021-22
	Actual	Amended	Adopted
Director of Tourism	1.0	1.0	1.0
Visitor Center Manager	1.0	1.0	1.0
Marketing & Public Relations Manager	1.0	1.0	1.0
Special Events Coordinator	1.0	1.0	1.0
Number of Full-Time Positions	4.0	4.0	4.0

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 21 Accomplishments

- Safely handled and processed over 100,000 pieces of outgoing mail (envelopes, packages, etc.).
- Provided enhanced customer service to citizens to facilitate building re-entry and in-person services during and after the COVID-19 pandemic.
- Continued usage of social media, PEG Channel, website and other media to inform the public regarding a variety of subjects, including COVID-19 updates.

FY 22 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 20 Actual	FY 21 Estimate	FY 22 Estimate
Board Meetings Televised on the PEG Channel	34	28	30
Number of Mail Parcels Processed	100,000	100,000	100,000

Isle of Wight County
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COMMUNICATIONS

		FY 2019-20	FY 2020-21	FY 2021-22	%
		Actual	Amended	Adopted	CHANGE
Salaries And Wages	\$	31,524	32,151	33,215	3.31%
Part-Time Salaries		7,718	9,002	8,225	-8.63%
FICA (SS & Medicare)		2,794	3,145	3,171	0.83%
VRS - Retirement Benefits		3,111	3,347	3,839	14.70%
Medical/Dental Plans		15,774	15,665	15,487	-1.14%
Group Life Insurance		414	432	440	1.85%
Deferred Comp		420	425	420	-1.18%
Professional Services		-	1,275	1,275	0.00%
Postage		6,374	5,000	5,000	0.00%
Telephone (Voice And Fax)		78	626	626	0.00%
Lease/Rental of Equipment		4,563	5,200	5,200	0.00%
Operating Expenses		1,089	1,500	1,500	0.00%
Office Supplies		-	250	250	0.00%
Total Operating Expenditures	\$	73,858	78,018	78,648	0.81%

PERSONNEL SUMMARY

	FY 2019-20	FY 2020-21	FY 2021-22
	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 21 Accomplishments

- The 2020-2021 year brought a lot of changes to the extension office due to the pandemic. We had to adapt to the new virtual world of programming. We have positively adapted to the new virtual world but are looking forward to being back to in-person programming.
- Pesticide Recertification Programs: Several opportunities to educate agricultural professionals on the safe use of pesticides and provide license recertification are ongoing in FY 2021. Through these programs, approximately 80 private and 42 commercial pesticide applicators received training and recertification.
- The ANR Agent guided the state program team for Agritourism and is working with other state agencies to host a virtual multi agency virtual conference in late 2021.
- 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 virtually. Blue bird monitoring, pollinator garden outreach, long leaf pine projects, and others have taken part in 2020.
- The Isle of Wight County Fair went virtual in 2020 for 4-H. We did all livestock shows, country ham show, and fine art shows virtually. We had almost 30 youth participate in these areas. Our virtual country ham show won an award through the IOW County Fair as well.
- In 2020, we had 30 active youth members in the Isle of Wight Community club ranging in ages from 5-19. These youth meet via zoom for most of the year due to the pandemic. They were able to complete their 2020 projects with us virtually or by dropping off record books.
- Isle of Wight County Agriculture was featured in "Real Virginia" on RFD TV and through Virginia Farm Bureau's YouTube Channel. Jones Farms, Windhaven Farms, Greenfields Farms, the IOW County Schools Land Lab, and myself were interviewed for this.
- Kirk Jones of Jones Farm also won the Southeast Peanut Efficiency Award that myself and other colleagues nominated him for. He was interviewed and featured in several videos and articles throughout the year.
- The VCE office also worked with Greenfields Farm and Virginia Agriculture in the Classroom to create an "All about Cotton" educational video for youth.
- We worked with other VCE agents to offer specific educational videos throughout the year about Virginia's Farm to Fork. I taught the peanut and pork sessions.
- Due to the pandemic we had to go virtual with our programming. Throughout the year we partnered with several organizations for educational outreach. We helped give out lunch packets with the school system, distribute books throughout the county in partnership with the Molina Foundation, distributed themed boxes monthly to 4-H members, created STEM activities to distribute to the school system, and donated several activities to Christian Outreach. Over 5,000 youth or residents were impacted by this outreach.

FY 22 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, farmersmarket, and cattle management.
- 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. Create and build an outdoor classroom next to the gardens.
- The Isle of Wight Cloverbud 4-H Club will continue their service project for 2021. 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 20 Actual	FY 21 Estimate	FY 22 Estimate
Number of Producers Assisted by Crop Production	145	120	175
Number of Producers and Pesticide Applicators Receiving License Recertification	250	150	150
Number of Youth Participants in 4-H Programs	330	50	150
4-H Youth and Adult Volunteer Hours	4,000	1,000	2,500
Plastic Pesticide Containers Collected for Recycling	6,000	1,500	2,000
Master Gardener & Master Naturalist Volunteer Hours	3,500	1,500	2,500
Citizens Impacted by Master Gardener & Master Naturalist Programs	2,000	500	2,000

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COOPERATIVE EXTENSION				
	FY 2019-20	FY 2020-21	FY 2021-22	%
	Actual	Amended	Adopted	CHANGE
Professional Services	\$ 59,061	66,744	68,393	2.47%
Telephone (Voice and Fax)	313	332	332	0.00%
Travel & Training	155	750	750	0.00%
Dues & Association Membership	186	300	300	0.00%
Office Supplies	411	448	400	-10.71%
Copier Lease	2,789	2,700	2,268	-16.00%
Copier Service/Supply Contract	-	-	1,200	100.00%
Total Operating Expenditures	\$ 62,915	71,274	73,643	3.32%



Non-Departmental & Transfers

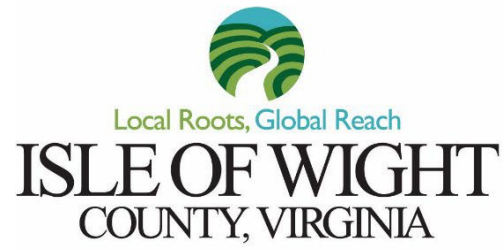
Isle of Wight County
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General Fund Expenditures

NON-DEPARTMENTAL

		FY 2019-20	FY 2020-21	FY 2021-22	%
		Actual	Amended	Adopted	CHANGE
FICA (SS & Medicare)	\$	(3)	-	-	0.00%
VRS - Retirement Benefits		(699)	-	-	0.00%
Unemployment Insurance		5,762	-	-	0.00%
Internal Service Charge IT		836,132	888,644	931,668	4.84%
Internal Service Chrg-Risk Mgt		615,852	636,735	636,735	0.00%
Payment-Tax Relief		432,041	963,000	1,116,000	15.89%
Office Supplies		96	-	-	0.00%
PPE & Safety		777	-	-	0.00%
Capital Outlay-Lease		318,513	958,450	683,500	-28.69%
Transfer to Technology Fund		-	192	-	-100.00%
Contingency		-	1,095,324	300,000	-72.61%
Total Operating Expenditures	\$	2,208,471	4,542,345	3,667,903	-19.25%

TRANSFERS

		FY 2019-20	FY 2020-21	FY 2021-22	%
		Actual	Amended	Adopted	CHANGE
Transfer to County Fair	\$	61,700	71,200	70,000	-1.69%
Transfer to E911 Fund		457,135	871,522	1,007,787	15.64%
Transfer to CSA		156,429	190,000	187,537	-1.30%
Transfer to Grant Fund		-	41,777	32,000	-23.40%
Transfer to Capital Projects		563,739	16,875	686,744	3969.59%
Transfer to Social Services		755,825	1,091,633	1,301,556	19.23%
Transfer to Public Utilities		2,330,473	3,772,516	3,770,821	-0.04%
Transfer to PU Capital		1,439,966	-	-	0.00%
Transf to Stormwater Operating		5,245	4,231	-	-100.00%
Transfer to Technology Fund		22,120	52,980	-	-100.00%
Transfer to Risk Management		-	1,173	-	-100.00%
Transfer To Schools		26,521,324	27,760,840	26,711,613	-3.78%
Trsf School-Maint & Repair		533,082	500,000	250,000	-50.00%
Total Operating Expenditures	\$	32,847,037	34,374,747	34,018,058	-1.04%



Debt Service & Other Public Service Contributions

Isle of Wight County
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General Fund Expenditures

DEBT SERVICE

		FY 2019-20	FY 2020-21	FY 2021-22	%
		Actual	Amended	Adopted	CHANGE
Redemption of Principal	\$	3,259,570	3,021,765	3,411,429	12.90%
Redempt Principal-Schools		3,777,038	4,031,589	4,079,516	1.19%
Principal (Lease)		379,840	446,495	512,000	14.67%
Interest Payments		2,308,519	2,004,579	1,819,404	-9.24%
Interest Pay Schools		1,934,335	1,820,758	2,270,871	24.72%
Interest (Lease)		27,796	28,540	33,000	15.63%
Administrative Fees		15,350	20,000	20,000	0.00%
PACE Interest Payments		209,836	209,836	209,836	0.00%
Debt Service Reserve		-	198,567	990,000	398.57%
Total Operating Expenditures	\$	11,912,284	11,782,129	13,346,056	13.27%

Isle of Wight County
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OTHER PUBLIC SERVICE CONTRIBUTIONS

	FY 2019-20	FY 2020-21	FY 2021-22	%
	Actual	Amended	Adopted	CHANGE
Hampton Roads Workforce Council	\$ 9,079	9,079	9,079	0.00%
WTCS Board	184,771	217,774	250,777	15.15%
W. Tidewater Health District	530,000	569,588	600,000	5.34%
Smithfield/ Museum	82,593	95,000	95,000	0.00%
Hampton Roads Planning District	29,625	30,935	32,130	3.86%
Hmpt Rds Military & Fed Fac Al	18,667	18,746	18,825	0.42%
Paul D Camp Community College	20,000	20,000	20,000	0.00%
Peanut Soil & Water Conserv	8,000	8,000	8,000	0.00%
Town of Windsor	12,500	12,500	-	-100.00%
Franklin Annex. Revenue Share	1,037,173	1,080,000	1,071,000	-0.83%
Juvenile & Domestic Dist Court	4,956	-	-	0.00%
Drug Court	-	35,000	35,000	0.00%
For KIDS	5,000	5,000	7,500	50.00%
CASA	20,000	20,000	22,500	12.50%
Chamber of Commerce	12,500	12,500	14,000	12.00%
Endeppendence Center	5,000	5,000	7,500	50.00%
Genieve Shelter	11,000	11,000	15,000	36.36%
Christian Outreach Program	20,000	87,000	27,500	-68.39%
Sr Services of Southeastern VA	55,192	56,000	182,089	225.16%
Smart Beginnings	8,000	8,000	10,000	25.00%
Isle of Wight Arts League	9,000	4,500	4,500	0.00%
Western Tidewater Free Clinic	65,000	50,000	65,000	30.00%
1790 Courthouse	-	-	5,000	100.00%
Total Operating Expenditures	\$ 2,148,056	2,355,622	2,500,400	3.97%



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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 21 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, blood loss, etc.
- The in house VCIN instructor continued to assist with staff trainings as well as VCIN training for other local agencies. The VCIN instructor is the only instructor in Isle of Wight County. Formal VCIN instruction has been moved over to on-line instruction but the in house instructor assists with informal instruction, VCIN certification scheduling and certification expirations.
- Completion of the EMD certification by newly hired dispatchers.
- Continued working towards a quality assurance program for EMD and all other calls received and dispatched.
- Continued to review and revise the ECC Policies and Procedures.
- Continued to enhance the training program.
- Continued working with AT&T and all other involved entities in moving forward with the installation of NG911 infrastructure

FY 22 Objectives

- Enhancement of all communications both internal and external.
- Identify any funding sources to assist in continued 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.
- Ensure adequate staffing of personnel as well as resources.
- Ensure continuing training related to new areas of growth in the County as well as surrounding jurisdictions.
- Continue to train new dispatchers on radio and CAD systems.
- Modify and/or adjust dispatch protocols to best serve all emergency first responders

Performance Measures/Statistics	2019 Actual	2020 Actual	2021 Estimate
Total E-911 and Administration Calls Received	63,773	75,067	73,583
Total 911 Call Volume	93,391	95,631	83,465

Isle of Wight County
Adopted FY 2021-22 Operating Budget

Emergency Communications System (E911)

		FY 2019-20	FY 2020-21	FY 2021-22	%
		Actual	Amended	Adopted	CHANGE
REVENUES					
OTHER LOCAL TAX					
IOW Communication Tax E-911	\$	393,085	386,400	380,000	-1.66%
Smfd Communication Tax		69,839	68,586	67,400	-1.73%
Windsor Communication Tax		19,695	19,320	19,000	-1.66%
Total Other Local Tax	\$	482,619	474,306	466,400	-1.67%
MISCELLANEOUS					
RAD-Emergency Program	\$	5,000	5,000	5,000	0.00%
Joint Service Smithfield		134,601	252,350	279,583	10.79%
Joint Service Windsor		43,174	80,942	90,047	11.25%
Total Miscellaneous	\$	182,775	338,292	374,630	10.74%
STATE REVENUE					
911 Wireless	\$	123,292	129,000	129,000	0.00%
State Comp Bd Reimbursement		175,115	134,048	213,811	59.50%
Total Other Revenue	\$	298,407	263,048	342,811	30.32%
TRANSFERS					
Transfer From General Fund	\$	457,135	871,522	1,007,787	15.64%
Total Transfers	\$	457,135	871,522	1,007,787	15.64%
TOTAL REVENUES	\$	1,420,936	1,947,168	2,191,628	12.55%

Isle of Wight County
Adopted FY 2021-22 Operating Budget

Emergency Communications System (E911)

		FY 2019-20	FY 2020-21	FY 2021-22	%
		Actual	Amended	Adopted	CHANGE
EXPENSES					
Salaries and Wages	\$	667,544	710,227	828,214	16.61%
Overtime		83,839	62,477	95,950	53.58%
Part-Time Salaries		5,967	36,122	8,000	-77.85%
FICA (SS & Medicare)		54,725	61,844	71,310	15.31%
VRS - Retirement Benefits		67,424	76,216	96,439	26.53%
Hospital/Medical Plans		164,809	179,103	240,352	34.20%
Group Life Insurance		8,746	9,517	11,045	16.06%
Deferred Comp		4,970	5,911	6,300	6.58%
Repairs & Maintenance		185,588	602,760	621,964	3.19%
Internal Service Charge IT		74,183	74,886	77,707	3.77%
Internal Service Chrg-Risk Mgt		24,966	25,790	25,790	0.00%
Utilities		4,391	14,300	14,300	0.00%
Telephone (Voice and Fax)		39,803	34,492	34,828	0.97%
Lease/Rental of Equipment		6,065	-	-	0.00%
Lease/Rental of Buildings		5,000	5,000	5,000	0.00%
Travel & Training		8,282	9,000	9,000	0.00%
RAD Emergency Program		5,000	5,000	5,000	0.00%
Operating Expenses		-	2,000	2,000	0.00%
Dues & Association Membership		1,297	925	925	0.00%
Office Supplies		2,609	2,750	2,750	0.00%
Copier Lease		1,297	1,000	1,300	30.00%
Uniforms		690	1,400	1,500	7.14%
Operating Supplies		3,740	3,250	3,500	7.69%
Contingency		-	23,198	28,454	22.66%
TOTAL EXPENSES	\$	1,420,936	1,947,168	2,191,628	12.55%

PERSONNEL SUMMARY

	FY 2019-20	FY 2020-21	FY 2021-22
	Actual	Amended	Adopted
IT Support Specialist II	1.0	1.0	1.0
Lieutenant S O	1.0	-	-
Captain	-	1.0	1.0
Senior Dispatcher	4.0	4.0	4.0
Dispatcher - Local & Comp. Board	12.0	12.0	16.0
Number of Full-Time Positions	18.0	18.0	22.0

County Fair Fund

Description

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

The return of the County Fair in 2021 promises to have outstanding attendance numbers as the general public returns to some form of normalcy. The Parks and recreation department has evidenced significant participation numbers within activities and special events as the public has a great desire to get outdoors and return to social interactive activity. This was in evidence at the Spring Festival event that included a midway carnival along with the traditional Truck and Tractor Pull and the Demolition Derby.

FY 21 Accomplishments

- Determined the best possible course of action in relation to the current health concerns surrounding public gatherings and implemented plan.
- Provided responsible activities within the parameters of public benefit during economic uncertainty.
- Provided well attended Spring Festival with Midway carnival, Truck and Tractor Pull and Demolition Derby.
- Won two award categories at International Association of Fairs and five award categories at Virginia Association of Fairs despite not having an event.

FY 22 Objectives

- Provide four-day fair event that will include seafood festival, Midway carnival, national and local entertainment, a car show, demolition derby, truck and tractor pull, rodeo and 4H functions as well as arts and craft displays.
- Participation in the VAF and IAFE conferences and awards programs.
- Provide Spring Festival with carnival, truck and tractor pull and demolition derby events.
- Continued expansion and improvement of fairground infrastructure to include three new large metal buildings to reduce dependence on tent rentals for events.

Isle of Wight County
Adopted FY 2021-22 Operating Budget

County Fair

		FY 2019-20	FY 2020-21	FY 2021-22	%
		Actual	Amended	Adopted	CHANGE
REVENUES REVENUE FROM USE					
Equipment Rental	\$	3,702	-	1,000	100.00%
Space Rent - Concession		1,725	-	16,000	100.00%
Space Rent - Arts & Crafts		2,717	-	5,000	100.00%
Space Rent - Commercial		5,149	-	12,500	100.00%
Space Rent - Non-Profit		685	-	1,200	100.00%
Total Revenue from Use	\$	13,978	-	35,700	100.00%
CHARGES FOR SERVICES					
Midway Commission Income	\$	25,071	-	32,000	100.00%
Competition Fees		355	-	500	100.00%
Pageant Income		1,175	-	1,200	100.00%
Seafood Fest Revenue		11,200	-	12,000	100.00%
Sales - Beer		15,453	-	26,500	100.00%
Sales - Ice		3,750	-	3,000	100.00%
Sales - Admissions		216,313	-	195,500	100.00%
Other Commissions		3,710	-	-	0.00%
Car Show Revenue		1,015	-	1,000	100.00%
Truck & Tractor Pull		15,317	-	32,000	100.00%
Total Charges for Services	\$	293,358	-	303,700	100.00%
MISCELLANEOUS					
Miscellaneous	\$	2,368	-	-	0.00%
Corporate Sponsors		30,200	-	35,000	100.00%
Fundraising		867	-	-	0.00%
Total Miscellaneous	\$	33,435	-	35,000	100.00%
TRANSFERS					
Transfer From General Fund	\$	61,700	73,200	70,000	-4.37%
Total Transfers	\$	61,700	73,200	70,000	-4.37%
TOTAL REVENUES	\$	402,472	73,200	444,400	507.10%

Isle of Wight County
Adopted FY 2021-22 Operating Budget

County Fair

		FY 2019-20	FY 2020-21	FY 2021-22	%
		Actual	Amended	Adopted	CHANGE
EXPENSES					
Overtime	\$	25,258	-	28,785	100%
Compensation		-	14,350	-	-100%
FICA (SS & Medicare)		1,824	-	2,181	100%
Professional Services		16,380	-	16,500	100%
Marketing		33,454	17,460	35,000	100%
Postage		172	100	200	100%
Lease/Rental of Equipment		61,761	-	50,000	100%
Travel & Training		5,944	-	6,000	100%
Miscellaneous		2,183			0%
Operating Expenses		79,365	9,500	90,000	847%
Dues & Association Membership		110	340	400	18%
Office Supplies		143	750	1,000	33%
Pageant		4,331	2,800	4,400	57%
Entertainment		148,762	4,000	153,984	3750%
Concessions		5,187	-	3,000	100%
4-H Awards		3,846	3,000	3,500	17%
Demolition Derby		10,740	8,000	13,000	63%
Truck & Tractor Pull		15,553	12,900	22,800	77%
Car Show Expenses		1,520	-	1,650	100%
Seafood Fest		11,162	-	12,000	100%
TOTAL EXPENSES	\$	427,696	73,200	444,400	507%

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 21 Accomplishments

- Continued to have youth achieving assessment scores (via the CANS) greater than the state average.
- Maintained the cost per child average below the state average
- Achieved permanency outcomes for foster care children greater than the state average.

FY 22 Objectives

- Decrease the number and length of congregate care placements.
- Continue to have youth achieve assessment scores (via the CANS) greater than the state average.
- Continue to achieve permanency outcomes for foster care children greater than the state average.
- Continue to maintain the cost per child average below the state average.

Performance Measures/Statistics	FY 20 Actual	FY 21 Estimate	FY 22 Estimate
Number of Children Receiving CSA Services	17	18	24
Average Cost Per Child for CSA Services	\$25,107	\$22,575	\$21,000
Length of Stay in Treatment Foster Care Placements	13 months	20 months	15 months
Prevention Services Provided versus Foster Care Placements	44%	40%	55%
Assessment Scores (via the CANS)	60-80% improvement	60% improvement	60% improvement
Permanency Outcomes	100%	80%	80%

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Children's Services Act (CSA)

		FY 2019-20	FY 2020-21	FY 2021-22	%
		Actual	Amended	Adopted	CHANGE
REVENUES					
CSA Revenue	\$	248,080	180,821	266,267	47.25%
Total State Revenue	\$	248,080	180,821	266,267	47.25%
TRANSFERS					
Transfer From General Fund	\$	156,429	190,000	187,537	-1.30%
Total Transfers	\$	156,429	190,000	187,537	-1.30%
TOTAL REVENUES	\$	404,509	370,821	453,804	22.38%
EXPENSES					
Other Compensation	\$	50	-	600	0.00%
Ther Care/Res IVE		-	277,606	400,000	44.09%
Administrative Support-Suffolk		52,967	52,967	53,204	0.45%
Other Expenses		351,492	-	-	0.00%
Contingency		-	40,248	-	-100.00%
Total Expenses	\$	404,509	370,821	453,804	22.38%
TOTAL EXPENSES	\$	404,509	370,821	453,804	22.38%

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 21 Accomplishments

- Obtained multiple grants and donations from various organizations to include an OBICI COVID-19 grant awarded in the amount of \$10,000 to help families with utility expenses related to the pandemic.
- Successfully manage Financial Services cases (Medicaid, SNAP, TANF, Child Care, etc.). Total cases managed: 1647
- Provide cooling, heating and emergency energy assistance as necessary.
- The partnership with the Christian Outreach Program continued and enabled 20 families to receive financial assistance with medical expenses and 10 families to receive emergency household funds.
- Conducted Emergency Management Operations preparation with the Isle of Wight Public Schools and Risk Management to develop a COVID sheltering plan.
- Isle of Wight Department of Social Services Board and staff development training convened through a virtual platform.
- Continued to operate an Advisory Committee to the Director (ACOD) to enhance the physical, mental, and emotional well-being of employees.
- 105 long-term screenings were completed within 100% accuracy and timeliness.
- Successfully deployed 90% of employees on a telework rotation during COVID-19 while exceeding state and federal standards.
- Child Welfare successfully passed with no errors two Federal Child Services Reviews.
- A foster parent recruitment program was developed, and six new families were recruited. This is a 50% increase from 2019.
- Recovered \$12,248.75 in fraud collections.

FY 22 Objectives

- To continue to meet or exceed State program guidelines and performance measures.
- To continue to effectively manage agency Grant Funding program.
- To conduct agency fiscal operation effectively and efficiently, while ensuring maximization of Federal, State and Grants funds.
- Increase families' awareness of and participation in community resources.
- Increase citizen awareness of available Department of Social Services programs through community outreach.
- Continue active diligent recruitment of resource parents to develop specialized foster parent program aimed at reducing number of children placed outside the community and reducing foster care costs.
- Increase presence of Evidence-Based prevention services in the community.

Performance Measures/Statistics Continued	2021	State AVG	Federal TGT
Timeliness of Application Processing- Combined Expedited and Regular SNAP Applications	100%	97.5 %	97 %
Timeliness of TANF Application Processing	100%	97.3 %	97 %
Timeliness of Medicaid Application Processing	100%	90.2 %	97 %
No Recurrence of Maltreatment	100%	97.4 %	94.6 %
Percent in Foster Care 17 Months or Longer	83.3%	28.7 %	22.7 %
Discharged to Permanency	100%		86%
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	100%	63.3%	65.4%
Percent with 2 or Fewer Placements, of those in Foster Care 24+ months	100%	37.4%	41.8%

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Social Services (DSS)

		FY 2019-20	FY 2020-21	FY 2021-22	%
		Actual	Amended	Adopted	CHANGE
REVENUES					
Federal Revenue	\$	1,706,280	1,683,324	1,977,516	17.48%
State Revenue		825,031	1,246,424	1,233,642	-1.03%
Total Intergovernmental Revenue	\$	2,531,311	2,929,748	3,211,158	9.61%
MISCELANEOUS					
Miscellaneous	\$	13	-	-	0.00%
Total Miscellaneous	\$	13	-	-	0.00%
TRANSFERS					
Transfer From General Fund	\$	755,825	1,091,633	1,301,556	19.23%
Total Transfers	\$	755,825	1,091,633	1,301,556	19.23%
TOTAL REVENUES	\$	3,287,149	4,021,381	4,512,714	12.22%
EXPENSES					
Social & Welfare Services	\$	3,221,071	4,021,381	4,512,715	12.22%
TOTAL EXPENSES	\$	3,221,071	4,021,381	4,512,714	12.22%

Grants Fund

Description

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

Isle of Wight County Adopted FY 2021-22 Operating Budget

GRANTS FUND					
		FY 2019-20 Actual	FY 2020-21 Amended	FY 2021-22 Adopted	% CHANGE
REVENUES					
Federal Revenue	\$	2,164,193	5,272,052	7,273,954	37.97%
State Revenue		176,353	267,115	55,131	-79.36%
Miscellaneous		6,717	229,279	-	-100.00%
Total Intergovernmental Revenue	\$	2,347,263	5,768,446	7,329,085	27.05%
TRANSFERS					
Transfer from Capital Projects	\$	-	85,337	-	-100.00%
Transfer From General Fund		-	43,218	43,640	0.98%
Total Transfers	\$	-	128,555	43,640	-66.05%
TOTAL REVENUES	\$	2,347,263	5,897,001	7,372,725	25.02%

Isle of Wight County
Adopted FY 2021-22 Operating Budget

GRANTS FUND

		FY 2019-20	FY 2020-21	FY 2021-22	%
		Actual	Amended	Adopted	CHANGE
GRANTS					
Library of Virginia	\$	8,965	23,923	-	-100.00%
Creative Comm Partnership		-	9,000	9,000	0.00%
Operating Expenses		-	13,627	20,200	48.24%
Law Enforcement Grants		-	27,336	-	-100.00%
DMV Selective Enf - Alcohol		12,686	17,195	-	-100.00%
Animal Control Donations		3,313	45,699	-	-100.00%
Spay/Neuter Fund		146	44	-	-100.00%
DMV - Animal Plates		1,039	1,287	-	-100.00%
RAD - Emergency Program		7,869	93,393	25,000	-73.23%
Public Health & Welfare		1,945,599	4,709,307	7,197,062	52.83%
Byrne Justice		1,900	-	-	0.00%
Rescue Squad Assistance Fund		-	10,845	-	-100.00%
LEMPG		3,750	7,500	-	-100.00%
OEMS		-	96,500	-	-100.00%
VITA Training Grant		2,469	-	-	0.00%
Litter Prevention & Recycling Grant		7,641	8,777	-	-100.00%
Keep VA Beautiful		1,000	-	-	0.00%
Zuni Well Improvements		29,511	-	-	0.00%
Economic Development Grant		-	135,000	-	-100.00%
AFID Agr Forestry Ind Dev Grant		50,000	-	-	0.00%
CDBG - James River Christian Academy		-	4,694	-	-100.00%
Marketing Leverage - VA Tourism		-	28,000	-	-100.00%
Forfeited Assets		942	26,030	-	-100.00%
Victim Witness		116,292	118,994	121,463	2.07%
V-Stop Grant		26,816	16,052	-	-100.00%
Recreation Scholarship Program		-	2,187	-	-100.00%
ATV Trail Heritage Park		2,215	426,683	-	-100.00%
Home Grant Allocation		100,748	74,928	-	-100.00%
TOTAL EXPENSES	\$	2,322,901	5,897,001	7,372,725	25.02%



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 21 Accomplishments

- Continued to add info to supplement GIS water/sewer layer update
- Processed approximately 2,005 work orders
- Maintained and painted all fire hydrants in County system through Contracted service
- Lawnes Point to Rushmere Shores waterline extension project final completion
- Rt 10 waterline extension final completion
- SCADA system replacement project substantial completion

FY 22 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
- Asset Management system rollout
- Replace aging SCADA system
- Complete telemetry for Windsor vacuum sewer system
- Support Hardy ES school project by providing public water source

Performance Measures/Statistics	FY 20 Actual	FY 21 Estimate	FY 22 Estimate
Number of Water Customers	3,608	3,750	3,900
Number of Sewer Customers	2,973	3,250	3,500
Number of Sanitary Sewer Overflows	2	1	-
Miss Utility Tickets	3,144	3,800	4,000

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Public Utilities Fund				
	FY 2019-20	FY 2020-21	FY 2021-22	%
	Actual	Amended	Adopted	CHANGE
REVENUES				
FEES & LICENSES				
Inspection Fees	\$ 9,869	8,000	40,000	400.00%
Water Connection Fees	464,000	300,000	400,000	33.33%
New Account Fee	19,770	15,000	20,000	33.33%
Administration Fees	2,967	3,000	3,000	0.00%
Sewer Connection Fee	506,100	275,000	370,000	34.55%
Disconnect/Reconnect Fee	19,658	30,000	30,000	0.00%
Total Fees & Licenses	\$ 1,022,365	631,000	863,000	36.77%
REVENUE FROM USE				
Property Rental	\$ 31,940	31,940	31,940	0.00%
Total Revenue from Use	\$ 31,940	31,940	31,940	0.00%
CHARGES FOR SERVICES				
Interest Revenue	\$ 83,789	100,000	80,000	-20.00%
Public Utility Late Fees	17,540	15,000	15,000	0.00%
Sewage Collection Fees	1,578,243	1,425,000	1,600,000	12.28%
Sewage Treatment Fees	66,673	78,000	70,000	-10.26%
Sale of Water	3,561,521	3,400,000	3,500,000	2.94%
Total Charges for Services	\$ 5,307,766	5,018,000	5,265,000	4.92%
RECOVERED COST				
Sale of Recyclables	\$ 4,004	2,000	500	-75.00%
Total Recovered Cost	\$ 4,004	2,000	500	-75.00%
MISCELLANEOUS				
Restitution	\$ 84,506	-	-	0.00%
Miscellaneous	2,230	1,000	1,000	0.00%
Total Miscellaneous	\$ 86,736	1,000	1,000	0.00%
OTHER SOURCES & USES				
Capital Lease Proceeds	\$ -	-	88,000	100.00%
Total Other Sources & Uses	\$ -	-	88,000	100.00%
TRANSFERS				
Transfer From General Fund	\$ 3,799,950	3,778,531	3,770,821	-0.20%
Transfer from Debt Service	-	-	254,709	100.00%
Contingency Reserve	-	-	64,354	100.00%
Transfer from Assigned FB	-	47,308	-	-100.00%
Total Transfers	\$ 3,799,950	3,825,839	4,089,884	6.90%
TOTAL REVENUES	\$ 10,252,760	9,509,779	10,339,324	8.72%

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Public Utilities Fund

	FY 2019-20	FY 2020-21	FY 2021-22	%
	Actual	Amended	Adopted	CHANGE
EXPENSES				
PUBLIC UTILITIES - ADMINISTRATION				
Salaries and Wages	\$ 218,173	212,042	269,498	27.10%
Overtime	43	-	-	0.00%
FICA (SS & Medicare)	15,379	16,221	20,617	27.10%
VRS - Retirement Benefits	53,449	22,281	31,221	40.12%
Hospital/Medical Plans	49,544	47,928	57,723	20.44%
Group Life Insurance	2,732	2,842	3,576	25.83%
Deferred Comp	1,323	1,323	1,533	15.87%
Uniforms Taxable	338	500	500	0.00%
Advertising Services	-	500	500	0.00%
Postage	14,717	38,000	38,000	0.00%
Telephone (Voice and Fax)	3,106	2,538	3,162	24.59%
Travel & Training	1,514	3,000	4,000	33.33%
Tolls & Parking	13	200	200	0.00%
Operating Expenses	5,490	7,000	9,500	35.71%
Dues & Association Membership	57	1,360	1,360	0.00%
Office Supplies	9,030	10,059	10,700	6.37%
Equipment-Small<\$5k	-	-	500	100.00%
Copier Lease	2,615	4,400	1,134	-74.23%
Copier Service/Supply Contract	-	-	650	100.00%
Computer Hardware <\$5k	-	-	2,000	100.00%
Fleet	970	2,105	2,105	0.00%
Uniforms	-	-	500	100.00%
Amortz-DefrCost/Prem/Discount	(145,043)	-	-	0.00%
Total Public Utilities - Administration	\$ 233,450	372,299	458,979	23.28%

PERSONNEL SUMMARY

	FY 2019-20	FY 2020-21	FY 2021-22
	Adopted	Amended	Adopted
Director of Utility Services	0.2	0.2	0.2
PU Operations Manager	1.0	1.0	1.0
Construction Manager	0.4	0.4	0.4
Construction Inspector	0.4	0.4	0.4
Engineer	-	-	0.5
Sr. Utilities Acct Tech	1.0	1.0	1.0
Admin Services Coordinator	1.0	-	-
Administrative Assistant	-	1.0	1.0
Number of Full-Time Positions	4.0	4.0	4.5

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Public Utilities Fund

		FY 2019-20	FY 2020-21	FY 2021-22	%
		Actual	Amended	Adopted	CHANGE
PUBLIC UTILITIES - WATER					
Salaries and Wages	\$	239,790	308,002	366,047	18.85%
Overtime		21,553	20,000	20,200	1.00%
FICA (SS & Medicare)		18,841	25,092	29,548	17.76%
VRS - Retirement Benefits		25,351	34,616	42,177	21.84%
Hospital/Medical Plans		70,830	108,481	119,515	10.17%
Group Life Insurance		3,136	4,127	4,831	17.06%
Deferred Comp		2,750	3,360	3,360	0.00%
Uniforms Taxable		-	-	500	100.00%
Professional Services		17,640	129,821	60,000	-53.78%
HRPDC Fees		-	4,308	4,277	-0.72%
Repairs & Maintenance		126,762	160,142	283,000	76.72%
Contracted Services		29,395	185,914	60,000	-67.73%
Bulk Water Purchases		1,575,235	1,700,215	1,700,215	0.00%
Norfolk Water Contract		1,016,297	1,031,353	1,149,750	11.48%
Suffolk Water Contract		2,195,231	2,184,850	2,035,925	-6.82%
Utilities		21,930	22,440	22,940	2.23%
Telephone (Voice and Fax)		3,872	3,767	4,851	28.78%
Travel & Training		2,759	3,000	4,000	33.33%
Tolls & Parking		5	200	200	0.00%
Operating Expenses		11,652	22,130	15,300	-30.86%
Dues & Association Membership		34,755	49,744	49,744	0.00%
Equipment-Small<\$5k		-	-	500	100.00%
Computer Software <\$5k		200	200	20,000	9900.00%
Computer Hardware <\$5k		-	-	1,000	100.00%
Fleet		20,252	20,000	20,500	2.50%
Uniforms		4,221	3,850	9,500	146.75%
PPE & Safety		-	4,084	4,500	10.19%
Capital Outlay		-	50,000	50,000	0.00%
Total Public Utilities - Water	\$	5,442,457	6,079,696	6,082,380	0.04%

PERSONNEL SUMMARY

	FY 2019-20	FY 2020-21	FY 2021-22
	Actual	Amended	Adopted
Sr. Water Quality Technician	-	1.0	1.0
Water Quality Technician	1.0	1.0	1.0
Utility Systems Supervisor	1.0	1.0	1.0
Utilities System Mechanic	2.0	1.0	1.0
Utility System Worker	3.0	4.0	4.0
Meter Technician	-	-	1.0
Number of Full-Time Positions	7.0	8.0	9.0

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Public Utilities Fund

		FY 2019-20	FY 2020-21	FY 2021-22	%
		Actual	Amended	Adopted	CHANGE
PUBLIC UTILITIES - SEWER					
Salaries and Wages	\$	293,436	348,152	414,871	19.16%
Overtime		30,124	16,000	16,160	1.00%
FICA (SS & Medicare)		22,372	27,848	32,974	18.41%
VRS - Retirement Benefits		29,369	37,232	47,407	27.33%
Hospital/Medical Plans		107,729	126,882	150,139	18.33%
Group Life Insurance		3,756	4,579	5,429	18.56%
Deferred Comp		2,465	2,949	3,360	13.94%
Uniforms Taxable		-	-	500	100.00%
Professional Services		7,500	51,631	50,000	-3.16%
HRPDC Fees		-	749	188	-74.90%
Repairs & Maintenance		244,064	181,843	225,000	23.73%
Contracted Services		1,950	9,327	10,000	7.22%
Sewage Treatment		48,793	50,000	50,000	0.00%
Utilities		55,955	50,000	50,000	0.00%
Telephone (Voice and Fax)		3,653	3,965	5,006	26.25%
Travel & Training		620	3,000	5,000	66.67%
Tolls & Parking		14	200	200	0.00%
Operating Expenses		17,427	17,977	40,925	127.65%
Dues & Association Memberships		885	-	-	0.00%
Computer Hardware <\$5k		-	-	3,000	100.00%
Fleet		18,932	22,000	23,000	4.55%
Uniforms		6,594	3,850	10,000	159.74%
PPE & Safety		-	4,056	9,000	121.89%
Capital Outlay		-	4,725	75,000	0.00%
Total Public Utilities - Sewer	\$	895,638	966,965	1,227,159	26.91%

PERSONNEL SUMMARY

	FY 2019-20	FY 2020-21	FY 2021-22
	Actual	Amended	Adopted
Utility System Supervisor	1.0	1.0	1.0
Sr. Electronics Technician	1.0	1.0	1.0
Pump Station Mechanic	1.0	1.0	1.0
Codes Compliance Inspector 1	1.0	1.0	1.0
Electronics Technician	1.0	1.0	1.0
Utility Marking Technician	-	-	1.0
Utility System Worker	3.0	3.0	3.0
Number of Full-Time Positions	8.0	8.0	9.0

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Public Utilities Fund

		FY 2019-20	FY 2020-21	FY 2021-22	%
		Actual	Amended	Adopted	CHANGE
PUBLIC UTILITIES - NON-DEPARTMENTAL					
OPEB Expense	\$	18,904	-	-	0.00%
Unemployment Insurance		141	1,200	1,200	0.00%
Cost Allocation		166,858	162,340	230,722	42.12%
Internal Service Charge IT		74,183	83,206	86,341	3.77%
Internal Service Chrg-Risk Mgt		52,405	54,135	54,135	0.00%
Depreciation Expense		520,577	-	-	0.00%
Redemption Of Principal		-	340,890	1,004,830	194.77%
Principal (Lease)		-	35,785	49,000	36.93%
Interest Payments		1,376,630	1,370,139	989,638	-27.77%
Interest (Lease)		1,920	2,546	3,200	25.69%
Transfer To Capital Projects		-	-	50,000	100.00%
Capital Outlay - Lease vehicles		-	-	88,000	100.00%
Contingency		120	40,577	13,740	-66.14%
Total Public Utilities -Non-Departmental	\$	2,211,738	2,090,818	2,570,806	22.96%
TOTAL EXPENSES					
	\$	8,783,283	9,509,778	10,339,324	8.72%

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 21 Accomplishments

- Completed Windsor Ditch Maintenance project to facilitate improved drainage in the existing Town easement.
- Continued SAC committee meetings.
- Continued participation in regional organizations such as HRPDC and VAMSA.
- Attended required stormwater-related training events and conferences

FY 22 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 20 Actual	FY 21 Estimate	FY 22 Estimate
Number of Erosion & Sediment Control Inspections	1,109	1,200	1,300
VSMP Authority Inspections	5	7	10
Percent of Site Review Comments Provided w/ 30 Days	85%	85%	85%
Erosion & Sediment Control Program Meets/Exceeds State Regulations	Yes	Yes	Yes
Stormwater Management Program Meets/Exceeds State Regulations	Yes	Yes	Yes
Stormwater Management Facility Inspections	49	50	50

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Stormwater Management Fund

		FY 2019-20	FY 2020-21	FY 2021-22	%
		Actual	Amended	Adopted	CHANGE
REVENUES					
PERMITS, FEES & LICENSES					
Stormwater Fee	\$	1,281,330	1,275,000	1,300,000	1.96%
Stormwater Technology Fee		4,757	3,500	3,500	0.00%
Stormwater Inspection Fees		148,795	100,000	125,000	25.00%
VSMP Permit-State		3,463	5,000	5,000	0.00%
Total Permits, Fees & Licenses	\$	1,438,345	1,383,500	1,433,500	3.61%
REVENUE FROM USE OF MONEY					
Interest Revenue	\$	4,318	2,876	2,876	0.00%
Total Revenue from Use of Money	\$	4,318	2,876	2,876	0.00%
TRANSFERS & OTHER					
Appropriated Fund Balance	\$	-	223,442	-	-100.00%
Transfer From General Fund		5,245	4,201	-	-100.00%
Transfer from Assigned FB		-	66,884	-	-100.00%
Total Transfers & Other	\$	5,245	294,527	-	-100.00%
TOTAL REVENUES	\$	1,447,907	1,680,903	1,436,376	-14.55%

Isle of Wight County
Adopted FY 2021-22 Operating Budget

Stormwater Management Fund

		FY 2019-20	FY 2020-21	FY 2021-22	%
		Actual	Amended	Adopted	CHANGE
EXPENSES					
STORMWATER ADMINISTRATION					
Salaries And Wages	\$	454,173	458,827	498,204	8.58%
Part-Time Salaries		730	500	1,000	100.00%
Other Compensation		850	2,800	1,300	-53.57%
FICA (SS & Medicare)		32,752	35,100	38,189	8.80%
VRS - Retirement Benefits		64,125	48,532	58,056	19.62%
Medical/Dental Plans		103,542	101,666	111,428	9.60%
Group Life Insurance		5,966	6,149	6,649	8.13%
OPEB Expense		(1,812)	-	-	0.00%
Deferred Comp		2,877	2,879	3,087	7.22%
Professional Services		68,577	416,268	100,000	-75.98%
HRPDC Stormwater Mgt. Fee		8,269	14,420	8,584	-40.47%
Advertising		-	1,000	1,000	0.00%
Contracted Services		1,350	50,000	50,000	0.00%
Cost Allocation		59,829	63,578	67,382	5.98%
Internal Service Charge IT		32,971	33,907	34,536	1.86%
Internal Service Chrg-Risk Mgt		15,523	16,035	16,035	0.00%
Utilities		2,451	3,900	3,900	0.00%
Postage		156	3,000	500	-83.33%
Telephone (Voice And Fax)		5,089	4,622	5,183	12.14%
Lease/Rental of Equipment		-	3,000	3,000	0.00%
Travel & Training		3,729	9,600	7,500	-21.88%
Tolls & Parking		-	100	-	-100.00%
Peanut Soil & Water Conserv Bd		8,000	8,000	8,000	0.00%
Operating Expenses		731	6,575	6,575	0.00%
VSMP Expense(State)		2,293	5,000	5,000	0.00%
Dues & Association Memberships		1,865	2,500	2,500	0.00%
Office Supplies		650	3,000	3,000	0.00%
Copier Lease		3,931	3,902	1,370	-64.89%
Copier Service/Supply Contract		-	-	630	100.00%
Computer Software <\$5k		2,783	-	-	0.00%
Fleet		3,342	10,580	7,500	-29.11%
Uniforms		-	845	845	0.00%
PPE & Safety		-	-	750	100.00%
Equipment/Machinery		2,076	7,500	9,900	32.00%
Vehicles		-	23,358	-	-100.00%
Computer Software		1,329	6,000	6,000	0.00%
Depreciation Expense		101,609	-	-	0.00%
Interest (Lease)		12	-	-	0.00%
Trsf. to SW Capital Projects		-	200,000	200,000	0.00%
Contingency		-	118,993	160,006	34.47%
Total Stormwater Administration	\$	989,769	1,672,136	1,427,609	-14.62%

Isle of Wight County
Adopted FY 2021-22 Operating Budget

Stormwater Management Fund

		FY 2019-20	FY 2020-21	FY 2021-22	%
		Actual	Amended	Adopted	CHANGE
OTHER					
Stormwater Management Program	\$	8,767	8,767	8,767	0.00%
Total Other Expenses	\$	8,767	8,767	8,767	0.00%
TOTAL EXPENSES	\$	998,536	1,680,903	1,436,376	-14.55%

PERSONNEL SUMMARY

	FY 2019-20	FY 2020-21	FY 2021-22
	Actual	Amended	Adopted
Director of Utility Services	0.9	0.9	0.9
Capital Projects Engineer	1.0	1.0	1.0
Construction Manager (Report to PWA)	0.2	0.2	0.2
Construction Inspector (Report to PWA)	0.2	0.2	0.2
Deputy Clerk III	1.0	1.0	1.0
Engineering & Environmental Tech.	2.0	2.0	1.0
Environmental Program Manager	1.0	1.0	1.0
Stormwater Engineer	1.0	1.0	0.5
Stormwater Technician	1.0	1.0	1.0
Permit Technician	-	1.0	1.0
Administrative Asst.	1.0	1.0	1.0
Number of Full-Time Positions	9.2	10.2	8.7



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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 21 Accomplishments

- Major Security Access Control project included expanded building access control, IP camera replacement / upgrades of approximately 100 IP cameras and installation / replacement of DVR (digital video recorder servers) for YLC Courthouse, Administration, Sheriff's Office and IT Department buildings.
- Server Virtualization Project included replacing old servers with all new server hardware and software used to virtualize over 30 Isle of Wight County servers.
- LaserFiche software expansion to Budget and Finance and County Admiration offices.
- Firewall replacements for all remote offices completed including all County Fire and Rescue Agencies. Many offices also received new network switches and wireless access points during firewall upgrades.
- Major County phone system platform upgrades and expansion as well as phone system upgrades for several County Volunteer Fire and Rescue agencies.
- The County GIS office accomplished all primary tasks in ArcGIS Pro upgrade. Migrating to ArcGIS Pro is necessary as ArcGIS Desktop is being phased out in the next few years

FY 22 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 20 Actual	FY 21 Estimate	FY 22 Estimate
Percent of time Network is available for customers	99%	99%	99%

Isle of Wight County
Adopted FY 2021-22 Operating Budget

Technology Services Fund

		FY 2019-20	FY 2020-21	FY 2021-22	%
		Actual	Amended	Adopted	CHANGE
REVENUES					
OTHER LOCAL TAXES					
Charter Franchise PEG Fees	\$	11,446	11,400	11,200	-1.75%
Total Other Local Taxes	\$	11,446	11,400	11,200	-1.75%
CHARGES FOR SERVICES					
Charges for GIS Data/Maps	\$	357	-	-	0.00%
Billings to DSS		-	191,375	159,730	-16.54%
Billings to Econ Development		-	16,641	4,317	-74.06%
Billings to General Fund		836,132	888,644	931,668	4.84%
Billings to E-911		74,183	74,886	77,707	3.77%
Billings to Public Utilities		74,183	83,206	86,341	3.77%
Billings to Stormwater		32,971	33,907	34,536	1.86%
Transfer From Risk Management		-	-	8,500	100.00%
Billings to Tourism		18,345	17,681	17,988	1.74%
Billings to Towns		105,500	92,000	92,000	0.00%
Total Charges for Services	\$	1,141,671	1,398,340	1,412,787	1.03%
TRANSFERS					
Transfer From General Fund	\$	22,120	53,172	-	-100.00%
Transfer from Assigned FB		-	57,535	43,800	-23.87%
Total Transfers	\$	22,120	110,707	43,800	-60.44%
TOTAL REVENUES	\$	1,175,237	1,520,447	1,467,787	-3.46%

Isle of Wight County
Adopted FY 2021-22 Operating Budget

Technology Services Fund

		FY 2019-20	FY 2020-21	FY 2021-22	%
		Actual	Amended	Adopted	CHANGE
EXPENSES					
Salaries And Wages	\$	461,342	521,349	518,691	-0.51%
Overtime		1,150	-	-	0.00%
FICA (SS & Medicare)		33,081	41,903	39,680	-5.31%
VRS - Retirement Benefits		66,294	57,488	60,307	4.90%
Medical/Dental Plans		93,088	113,245	92,994	-17.88%
Group Life Insurance		5,933	7,341	6,907	-5.91%
OPEB Expense		(6,693)	-	-	0.00%
Deferred Comp		2,520	2,940	2,940	0.00%
Professional Services		13,758	77,300	75,000	-2.98%
Repairs & Maintenance		19,098	20,000	20,000	0.00%
Computer Software Maintenance		318,483	348,170	364,250	4.62%
Postage		76	200	200	0.00%
Telephone (Voice And Fax)		5,852	7,033	8,122	15.48%
Travel & Training		702	8,000	8,000	0.00%
Office Supplies		1,876	3,148	3,000	-4.70%
Computer Software		17,067	39,718	30,000	-24.47%
Computer Hardware<\$5k		79,064	61,700	60,000	-2.76%
Fleet		72	1,990	1,990	0.00%
PEG-Equip/Machinery		4,920	45,097	55,000	21.96%
Furniture And Fixtures		-	5,000	-	-100.00%
Capital Outlay		17,550	153,463	100,000	-34.84%
Depreciation Expense		28,187	-	-	0.00%
Transfer to Risk Management		-	-	15,394	100.00%
Total Operating Expenses	\$	1,163,417	1,515,085	1,462,475	-3.47%
NON-OPERATING					
Principal (Lease)	\$	-	4,898	4,948	1.02%
Interest (Lease)		301	465	364	-21.72%
Total Non-Operating Expenses	\$	301	5,363	5,312	-0.95%
TOTAL EXPENSES	\$	1,163,718	1,520,448	1,467,787	-3.46%

PERSONNEL SUMMARY

	FY 2019-20	FY 2020-21	FY 2021-22
	Actual	Amended	Adopted
Director of Information Technology	1.0	1.0	1.0
Network Administrator	1.0	1.0	1.0
Web Coordinator	-	-	-
GIS Manager	1.0	1.0	1.0
Systems Analyst	1.0	1.0	1.0
IT Support Specialist II	-	-	-
Information Services Specialist	1.0	2.0	2.0
GIS Technician	1.0	-	-
GIS Analyst	-	1.0	1.0
IT Support Specialist I	1.0	1.0	1.0
Number of Full-Time Positions	7.0	8.0	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 21 Accomplishments

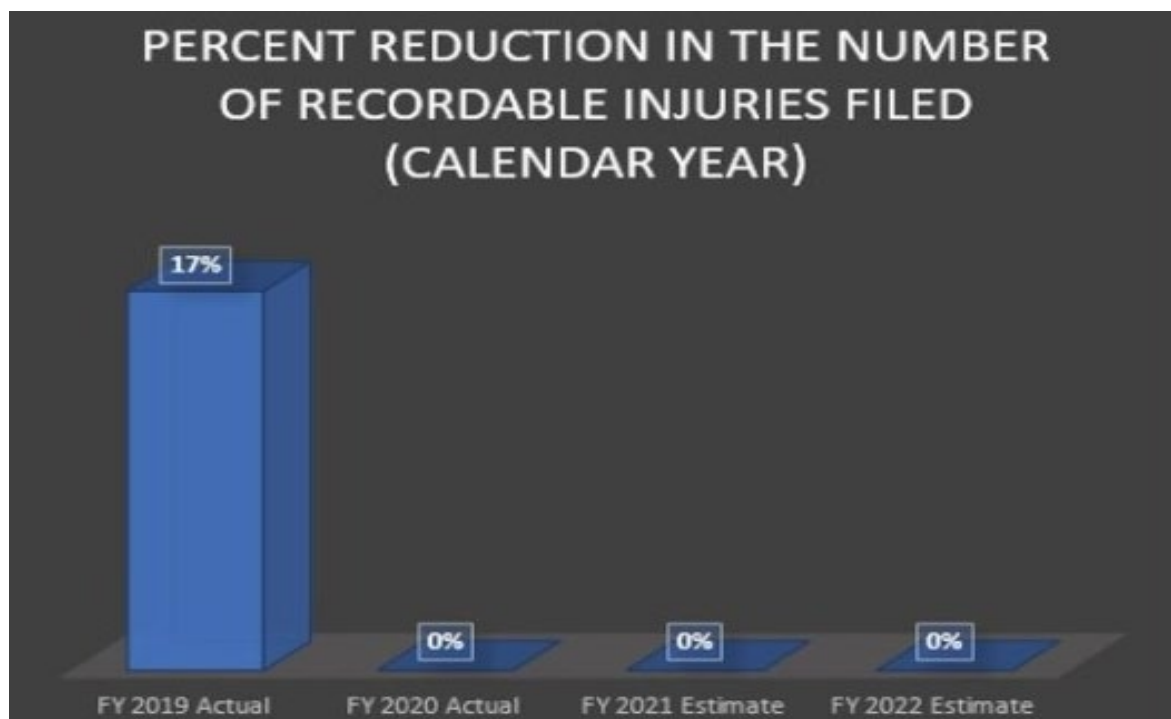
- Collaborated with the Finance Department to transition the duties and responsibilities related to County Workers Compensation Payroll Audit and the Volunteer Fire/Rescue Workers Compensation Insurance Audit into the Risk Management department. Created and implemented standard operating procedures for the handling of processes related both audits.
- Developed and implemented standard operating procedure for the County Workers Compensation claims handling process, including accident investigation and reporting, employee access to treatment, medical bill coverage processing, lost wage claims, return to work program and Commission hearings process.
- Conducted a review of County Personnel Policy, Chapter 1, Article XII, Section 12.1 "Violence in the Workplace" to ensure clear communication of expectations and compliance with all governing laws and regulations. Provided recommendations for policy amendments, as well as for the development of a comprehensive operating procedure through collaboration with stakeholder partners.
- Developed and coordinated the implementation of the County's COVID-19 Preparedness and Prevention Plan in accordance with the Virginia Occupational Safety and Health (VOSH) Emergency Temporary Standard, including assisting with identifying the hazard risk level for all departments/positions, implementing exposure control measures, identifying and evaluating all employee exposure reports for quarantine requirements. Developed VOSH required training on COVID and ensured 100% of employees completed the training by mandated deadline.
- Trained and assisted departments in conducting self-inspections programs in the Public Works, Public Utilities and Parks & Recreation departments, conducted site visits and audits under the Risk Management Inspection Program and provided over 50 safety trainings and activities to benefit County employees.
- Facilitated the County's Supervisor Safety Development program curriculum within the Isle Lead Supervisor Certificate Program required of all supervisory level personnel.
- Promoted a healthy County workforce through the provision of diverse employee wellness program options including Walk At Work, Educational Lunch and Learns, Events, Fitness Activities, and Onsite Flu Shot Clinic, etc.
- Fostered a positive safety and wellness culture through the continued enhancement of County-offered training and development activities, special events, and the Employee Wellness Program.

FY 22 Objectives

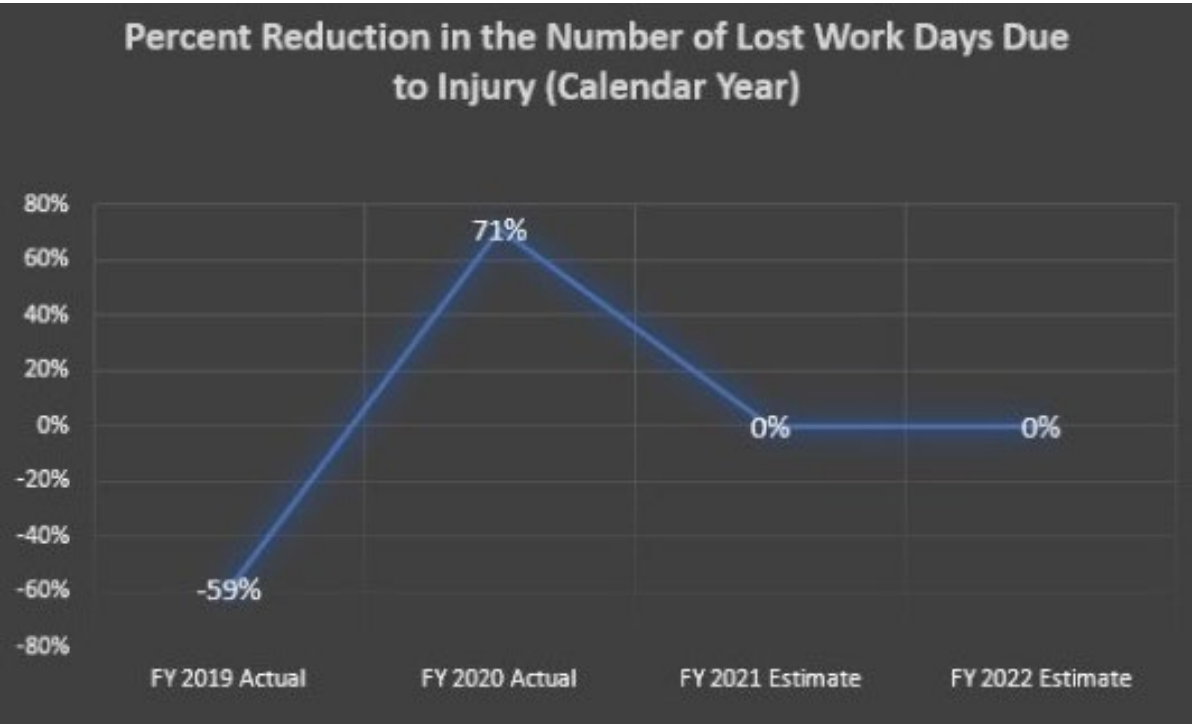
- To retain or decrease the number of recordable injuries achieved in FY 2020-2021. **(SP4 – Funding the Future)**
- To retain or decrease the number of lost workdays achieved in FY 2020-2021. **(SP4 – Funding the Future)**
- To retain or decrease the County’s Workers’ Compensation Claim Costs achieved in FY 2020-2021. **(SP4 – Funding the Future)**
- To develop and recommend focused risk mitigation strategies based on careful review of incident reports and claims data. **(SP4 – Funding the Future)**
- To continue to develop and improve the County’s Employee Safety Program by implementation of a Countywide self-inspection program, utilizing routine site visits to identify areas for improvement and coordinate corrective measures with departments. **(SP4 – Funding the Future)**
- To continue to develop the skills and knowledge of the County’s Leadership Staff through the incorporation of risk management-related curriculum in the Isle Lead Certificate Program required of all supervisory-level personnel. **(SP1– Effective Governance and Community Partnerships)**
- To improve the safety of County worksites through serving as a trusted advisor to County departments on safety issues and continued coordination of the departmental implementation of programs established in the Employees Safety Program policy. **(SP1 – Effective Governance and Community Partnerships)**

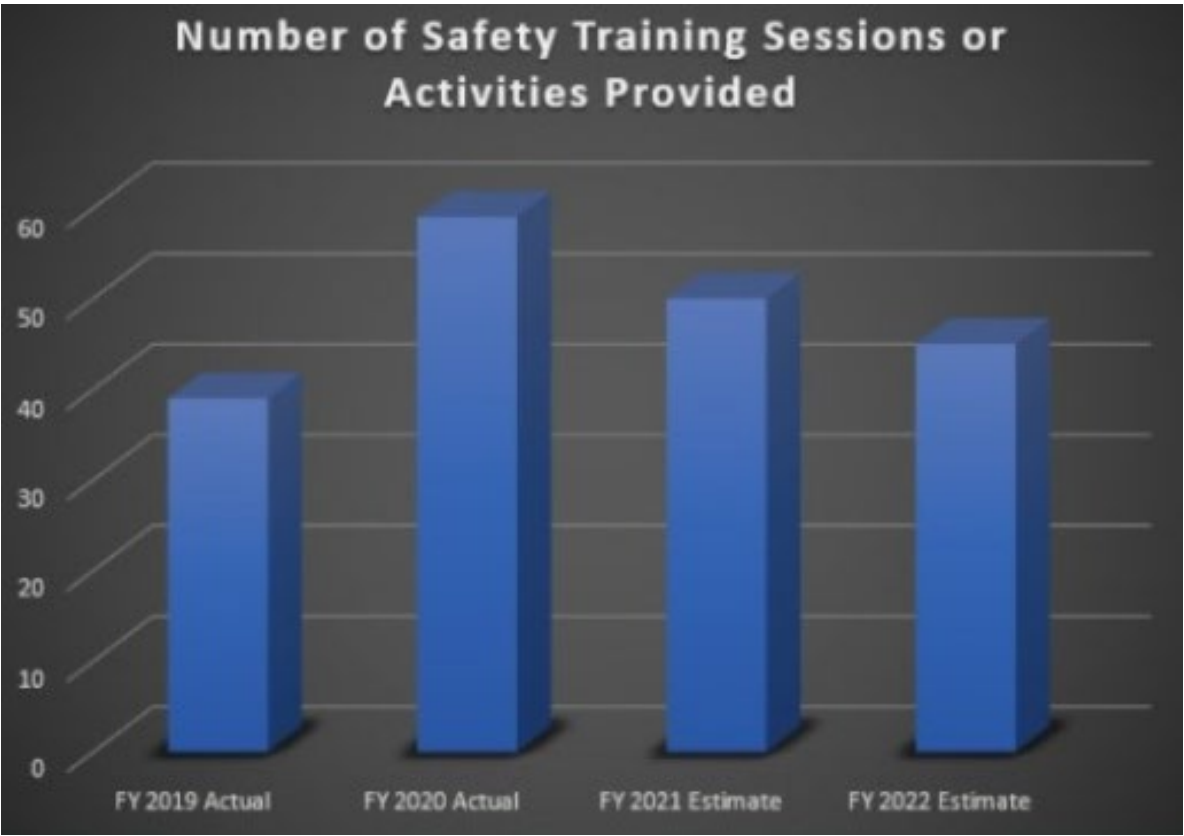
Performance Measures/Statistics	FY 20 Actual	FY 21 Estimate	FY 22 Estimate
Percent Reduction in Recordable Injuries Filed	0%	>/=0%	>/=0%
Percent Reduction in Lost Workdays Due to Injury	71%	>/=0%	>/=0%
Value of Workers Compensation Claims	\$46,597	\$32,000	\$30,000
Number of Safety Training Sessions or Activities Provided	50	50	45

TRENDS



TRENDS (Continued)





Isle of Wight County
Adopted FY 2021-22 Operating Budget

Risk Management Fund

		FY 2019-20	FY 2020-21	FY 2021-22	%
		Actual	Amended	Adopted	CHANGE
REVENUES					
CHARGES FOR SERVICES					
Billings to DSS	\$	-	28,850	28,850	0.00%
Billings to General Fund		615,852	637,908	636,735	-0.18%
Billings to E-911		24,966	25,790	25,790	0.00%
Billings to Public Utilities		52,405	54,135	54,135	0.00%
Billings to Stormwater		15,523	16,035	16,035	0.00%
Tech Services		-	-	15,394	100.00%
Billings to Tourism		5,581	5,581	5,581	0.00%
Total Charges for Services	\$	714,327	768,299	782,520	1.85%
MISCELLANEOUS					
Miscellaneous	\$	537	-	-	0.00%
Total Miscellaneous	\$	537	-	-	0.00%
TRANSFERS					
Transfer from Assigned FB	\$	-	850	-	-100.00%
Total Transfers	\$	-	850	-	-100.00%
TOTAL REVENUES	\$	714,864	769,149	782,520	1.74%

Isle of Wight County
Adopted FY 2021-22 Operating Budget

Risk Management Fund

		FY 2019-20	FY 2020-21	FY 2021-22	%
		Actual	Amended	Adopted	CHANGE
EXPENSES					
Salaries And Wages	\$	122,286	119,343	118,522	-0.69%
FICA (SS & Medicare)		8,957	9,130	9,067	-0.69%
VRS - Retirement Benefits		19,557	12,830	13,838	7.86%
Medical/Dental Plans		1,041	6,417	8,556	33.33%
Group Life Insurance		1,550	1,600	1,585	-0.94%
OPEB Expense		3,568	-	-	0.00%
Unemployment Insurance		-	30,000	20,000	-33.33%
Worker's Compensation		272,247	277,989	269,000	-3.23%
Deferred Comp		840	840	840	0.00%
Professional Services		923	-	-	0.00%
Internal Service Charge IT		-	-	8,500	100.00%
Telephone (Voice And Fax)		894	1,279	790	-38.23%
Health & Wellness		1,173	1,500	1,500	0.00%
Claims Deductible		3,148	6,940	6,940	0.00%
A&S Inmate Trustees		2,500	2,500	2,500	0.00%
Line of Duty		82,202	90,643	90,643	0.00%
Property Insurance		72,083	77,286	77,286	0.00%
Motor Vehicle Insurance		84,792	79,536	79,536	0.00%
Surety Bonds		775	775	775	0.00%
Public Official Liability Insu		5,354	5,354	5,354	0.00%
General Liability Insurance		16,288	28,452	28,452	0.00%
Travel & Training		2,865	7,350	6,500	-11.56%
Operating Expenses		1,036	1,000	1,000	0.00%
Dues & Association Memberships		474	500	500	0.00%
Office Supplies		227	300	300	0.00%
PPE & Safety		21,175	200	200	0.00%
Contingency		-	7,385	30,336	310.78%
Total Risk Management Expenses	\$	725,954	769,149	782,520	1.74%
TOTAL RISK MANAGEMENT EXPENSES	\$	725,954	769,149	782,520	1.74%

PERSONNEL SUMMARY

	FY 2019-20	FY 2020-21	FY 2021-22
	Actual	Amended	Adopted
Risk Manager	1.0	1.0	1.0
Safety Officer	1.0	1.0	1.0
Number of Full-Time Positions	2.0	2.0	2.0



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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 20	FY 21	FY 22
Student Enrollment	5,630	5,438	5,388
On-Time Graduation Rate	92.5%	92.5%	92.5%
Drop Out Rate	3.6%	3.6%	3.6%
Percent of Schools Accredited	100%	100%	100%

Isle of Wight County
Adopted FY 2021-22 Operating Budget
Summary
All School Funds

REVENUE

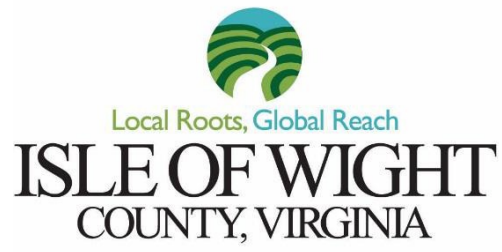
		FY 2019-20	FY 2020-21	FY 2021-22	%
		Actual	Amended	Adopted	Change
State / Federal / Other	\$	39,364,164	42,380,925	42,677,025	0.7%
Transfer from General Fund - Local		26,058,324	27,220,840	26,711,613	-1.9%
Total Revenue	\$	65,422,488	69,601,765	69,388,638	-0.3%

EXPENDITURE SUMMARY

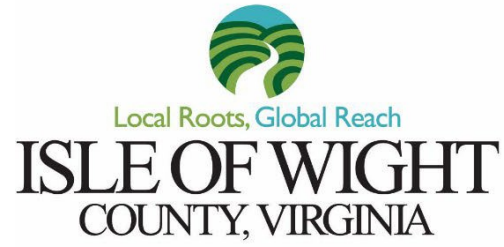
		FY 2019-20	FY 2020-21	FY 2021-22	%
		Actual	Amended	Adopted	Change
School Expenditures	\$	65,345,390	69,601,765	69,388,638	-0.3%
Total Expenditures	\$	65,345,390	69,601,765	69,388,638	-0.3%

SCHOOL FUNDS

		FY 2019-20	FY 2020-21	FY 2021-22	%
		Actual	Amended	Adopted	Change
Administration, Attendance & Health	\$	2,378,316	3,593,186	2,897,039	21.81%
Instructional Services		47,634,605	49,916,808	51,524,224	8.17%
Pupil Transportation		4,043,613	4,344,317	3,928,651	-2.84%
Operations & Maintenance		5,468,176	6,650,209	5,993,576	9.61%
Technology		2,739,653	2,549,440	2,540,206	-0.36%
Food Services		2,614,550	2,064,425	2,077,203	0.62%
Debt Service		466,477	483,381	427,739	-11.51%
Total Operating Expenditures	\$	65,345,390	69,601,766	69,388,638	-0.31%



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Capital Projects Fund

Isle of Wight County
Adopted FY 2021-22 Capital Budget

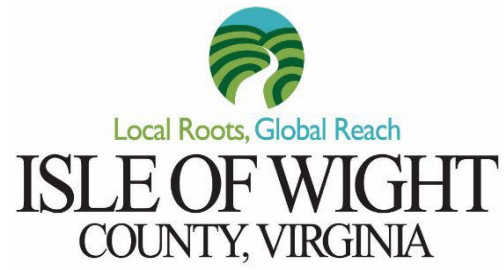
Revenue				
		FY 2020-21	FY 2021-22	%
		Amended	Adopted	Change
General Fund Transfer	\$	100,000	686,744	586.7%
EDA Fund Transfer		-	200,000	100.0%
Capital Reserve Transfer		50,000	-	0.0%
General Obligation Bond Proceeds		13,775,000	-	-100.0%
Proffer Revenues		600,000	-	-100.0%
Public Utility Bonds - Unspent Proceeds		450,000	-	-100.0%
Public Utilities Operating Fund Transfer		-	50,000	100.0%
Public Utilities CIP Fund Balance		100,000	800,000	100.0%
Stormwater Fund Balance		100,000	50,000	100.0%
Stormwater Operating Fund Transfer		-	200,000	100.0%
Grants and Donations		250,000	50,000	-80.0%
Total Revenue	\$	15,425,000	2,036,744	-86.8%
Expenditure Summary				
		FY 2020-21	FY 2021-22	%
		Amended	Adopted	Change
Capital Projects Expenditures	\$	15,425,000	2,036,744	-86.8%
Total Expenditures	\$	15,425,000	2,036,744	-86.8%

Isle of Wight County
Adopted FY 2021-22 Capital Budget

Project Detail		2020-21	2021-22	%
		Amended	Adopted	Chng
Parks & Recreation				
Master Plan	\$	-	-	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 - Windsor Library Addition		350,000	-	-100.0%
Capital Maintenance		360,000	50,000	-86.1%
Public Safety				
Fire/EMS Apparatus Replacements		1,525,000	-	-100.0%
Windsor VFD SCBA Compressor		-		100.0%
Facility Assessment		-		100.0%
Schools				
Roof Projects		-	-	100.0%
Hardy Elementary		11,750,000	-	100.0%
Economic Development				
Asset Maintenance		-	-	0.0%
Permit Ready Site (41 acres)		-	-	0.0%
Permit Ready Site (44 acres)		-	325,000	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)		-	100,000	100.0%
Capital Upgrades (Water)		600,000	450,000	100.0%
Benns Grant Water Tank		-	300,000	100.0%
Other				
Capital Reserves		-	511,744	100.0%
Total Capital Expenditures	\$	15,425,000	2,036,744	-86.8%



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Debt Service

DEBT ANALYSIS

Budgeted Debt Service

The County issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for both governmental activities and business-type activities and are direct obligations which pledge the full faith and credit of the government. These bonds are generally issued with varied amounts of principal maturing each year. No Sinking fund covenants currently exist. Categories within Governmental Activities include Education.

The County Budget includes the required debt principal and interest payments for all debt. Government Activities debt is budgeted in the General Fund and Business-Type Activities debt is budgeted in the respective fund for that business-type. The Public Utilities Fund is the County's Business-Type Fund and budgets for debt related to water and sewer capital improvements. Capital Lease debt is also included which is currently used to finance vehicles on a five-year lease term.

Summary of the Total Debt Outstanding

Bonds totaling \$34.2 million were issued in October 2020 to fund the replacement of Hardy Elementary School, replacement of Fire and Rescue equipment and other County projects. Refunding bonds totaling \$54.4 million were also issued which will save the County \$6.2 million over the next 10 years.

Our total debt Service budget for the General Fund in FY22 will be \$13.3 million. This amount includes \$990,000 to continue funding a debt service reserve fund as we plan for the issuance of bonds to replace Westside elementary schools along with other county projects.

A payment plan has been created to pay for current and expected new debt. The payment plan funding was created using the decline in the County's existing debt payments, the savings from the refunding bonds. This funding will partially cover the debt payments for the 2020 bonds along with a projected \$33.7 million bond issue planned in 2022 for replacement of Westside Elementary School. While a tax increase had originally been planned to pay for the new debt, a reduction in school funding and a one-time transfer from excess revenue in FY21 has allowed the County to delay the planned tax increase.

County Bond Ratings

A bond rating provides credit risk evaluation and provides an opinion on the creditworthiness of a bond issue. A rating is a letter grade given to bonds that indicates the credit quality. A bond rating does not provide a recommendation to invest in a bond and does not evaluate the risk preference of the investor. While many considerations are used for the investment decision making process, the bond rating is often the single most important factor affecting the interest cost on bonds. There are three major rating agencies for municipal bonds: Moody's Investors Service, S&P Global (formerly Standard & Poor's) and Fitch Ratings. See the Appendix for more detail on Bond Criteria and Ratings.

Rating Agency	Rating	Awarded/Affirmed
Standard and Poor's	AA+	Oct-20
Fitch Ratings	AA	Oct-20
Moody's Investor Services	Aa2	Oct-20

DEBT ANALYSIS

Long-Term Debt Obligations Maturities of General Obligation Bonds

Fiscal Year Ending June 30,	Governmental Activities				Business-Type Activities		Total	
	County		Schools					
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2022	\$ 3,411,429	\$ 2,029,241	\$ 4,079,516	\$ 1,933,371	\$ 1,004,829	\$ 989,638	\$ 8,495,774	\$ 4,952,250
2023	3,533,925	1,885,521	4,125,668	1,657,600	1,293,252	954,527	8,952,845	4,497,648
2024	4,096,352	1,762,160	3,284,994	1,548,124	1,784,122	903,875	9,165,468	4,214,159
2025	4,218,714	1,626,775	3,379,208	1,452,897	1,845,735	839,630	9,443,657	3,919,302
2026	4,357,640	1,486,266	3,477,604	1,353,702	1,912,180	772,708	9,747,424	3,612,676
2027-2031	19,824,259	5,346,047	15,891,876	5,186,226	9,979,028	2,869,695	45,695,163	13,401,968
2032-2036	10,373,292	2,742,915	13,163,688	3,103,156	8,038,020	1,662,283	31,575,000	7,508,354
2037-2041	6,744,761	1,469,186	13,228,698	1,602,854	7,356,540	697,645	27,329,999	3,769,685
2042-2046	2,360,485	111,121	7,952,758	410,551	1,366,757	53,658	11,680,000	575,330
Total	\$ 58,920,857	\$ 18,459,232	\$ 68,584,010	\$ 18,248,481	\$ 34,580,463	\$ 9,743,658	\$ 162,085,330	\$ 46,451,371

Long-Term Debt Obligations Maturities of Capital Leases

Fiscal Year Ending June 30,	Governmental Activities		Business-Type Activities		Totals	
	Principal	Interest	Principal	Interest	Principal	Interest
2022	\$ 455,969	\$ 23,673	\$ 40,543	\$ 2,106	\$ 496,512	\$ 25,779
2023	400,682	14,815	34,045	1,373	434,727	16,188
2024	276,070	7,253	27,366	820	303,436	8,073
2025	229,095	2,963	27,662	324	256,757	3,287
2026	64,434	385	4,172	25	68,606	410
Total	\$ 1,426,250	\$ 49,089	\$ 133,788	\$ 4,648	\$ 1,560,038	\$ 53,737

DEBT ANALYSIS

Debt Limit Calculations

Debt Ratio Policy Limitations

4% Debt as a Percentage of Assessed Value

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

	FY22	
Assessed Value	5,410,172,833	
Allowed Debt Limit	x 4%	
Maximum Debt Allowed	216,406,913	
Current Debt	162,085,330	
Available for Issue	54,321,583	
Proposed	\$32,000,000	<i>est</i>
Meet or Exceed Limit?	Meets	

12% Debt as a Percentage of General Government Expenditures

This ratio is a measure of the County's ability to repay debt without hampering other County services. A smaller ratio indicates a lesser burden on the County's operating budget. The numerator shall include debt that is not self-supporting from a user fee or designated revenue stream. A self-supporting revenue stream is defined as a revenue stream that provides coverage of all debt service obligations without general fund support (to include tax assessment districts and funds supported by committed state revenues in support of such debt). Any long term financing lease obligations which may be subject to annual appropriation by the County will also be included in the calculations of tax-supported debt service. General governmental expenditures are expenditures reported in the County's governmental funds (excluding the General Fund Contribution to Schools and the Capital Projects Fund) and expenditures reported in the School

	FY22	
Governmental Exp (<i>net School/Capital</i>)	66,468,574	
School Operating (<i>incl Food Svc</i>)	69,388,638	
Budget	135,857,212	
Allowed Debt Service	x 12%	
Max Debt Service	16,302,865	
Current Debt Service	14,393,449	
Available For New Debt	1,909,416	
Serviced Debt Issue	\$34,713,191	<i>approx</i>
Proposed Debt	\$32,000,000	<i>est</i>
Meet or Exceed Limit?	Meets	



Adopted Capital Improvements Plan FY 2022-2031



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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 2022-2026 CIP

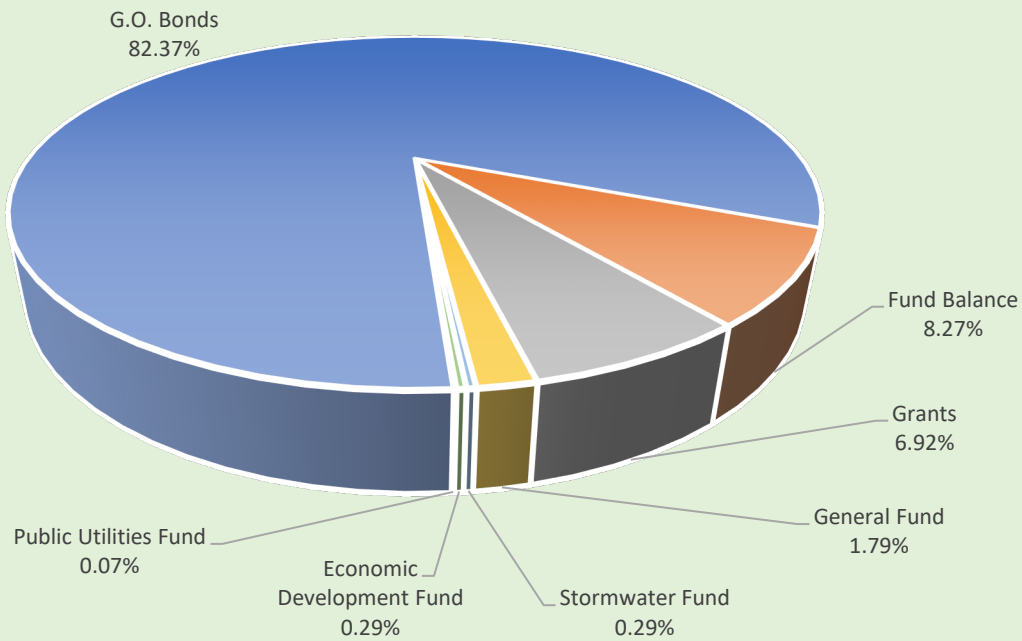
		FY22	FY23	FY24	FY25	FY26	Five-YR Subtotal
Public Utilities Fund	\$	850,000	2,700,000	500,000	700,000	400,000	5,150,000
Stormwater Fund		300,000	300,000	350,000	400,000	300,000	1,650,000
General Government		19,176,744	19,005,000	18,920,000	3,560,000	1,725,000	62,386,744
Total All Funds	\$	20,326,744	22,005,000	19,770,000	4,660,000	2,425,000	69,186,744

CIP Recommendations:

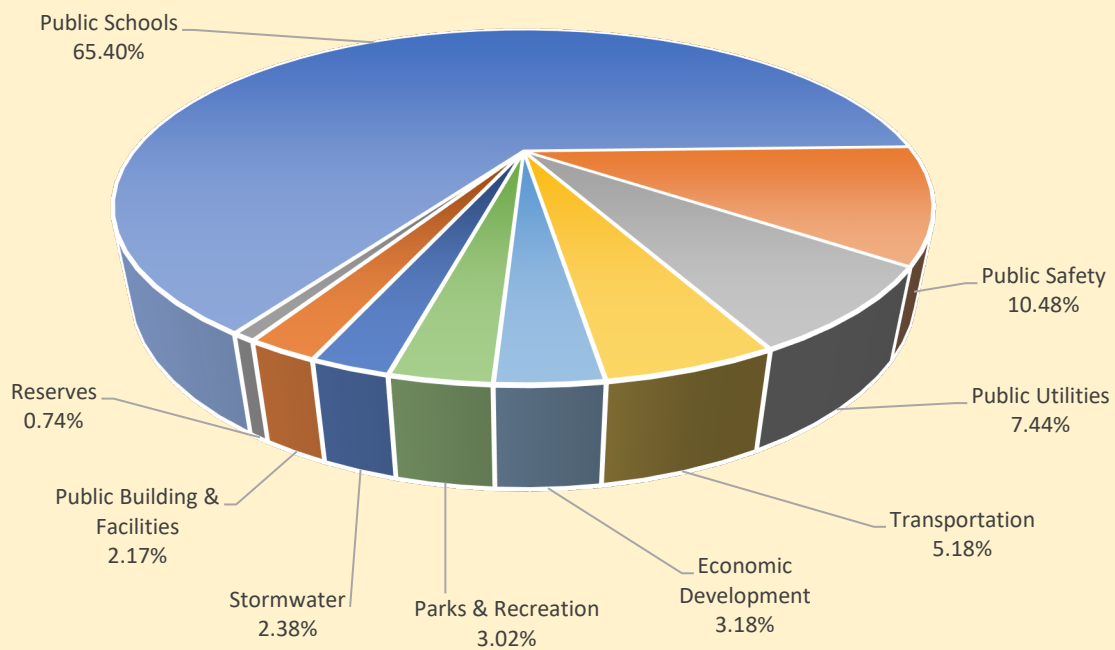
- The CIP includes local grant leveraging funds in the areas of Parks and Recreation and Transportation to pursue state and federal dollars to develop parks and construct road and intersection improvements throughout the county. Without local match funds, the ability to develop and construct such projects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

CIP 5-YEAR FUNDING SOURCES



CIP 5-YEAR EXPENDITURE SUMMARY





Capital Improvements Plan Summary by Fund

**ISLE OF WIGHT CAPITAL IMPROVEMENTS PLAN
SUMMARY BY FUND
FY 2022 - 2031**

PLANNED EXPENDITURES	5 Year Summary												
	2021-22	2022-23	2023-24	2024-25	2025-26	5 Year Total	2026-27	2027-28	2028-29	2029-30	2030-31	6-10 Year Total	10 Year Total
PUBLIC UTILITIES FUND	\$ 850,000	\$ 2,700,000	\$ 500,000	\$ 700,000	\$ 400,000	\$ 5,150,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 2,000,000	\$ 7,150,000
STORMWATER FUND	300,000	300,000	350,000	400,000	300,000	1,650,000	300,000	300,000	300,000	300,000	300,000	1,500,000	3,150,000
GENERAL GOVERNMENT FUND	19,176,744	19,005,000	18,920,000	3,560,000	2,185,000	62,846,744	2,471,000	3,051,000	14,420,000	11,390,000	1,485,000	32,817,000	95,663,744
TOTAL ALL FUNDS:	\$ 20,326,744	\$ 22,005,000	\$ 19,770,000	\$ 4,660,000	\$ 2,885,000	\$ 69,646,744	\$ 3,171,000	\$ 3,751,000	\$ 15,120,000	\$ 12,090,000	\$ 2,185,000	\$ 36,317,000	\$ 105,963,744

FUNDING SOURCES	5 Year Summary												
	2021-22	2022-23	2023-24	2024-25	2025-26	5 Year Total	2026-27	2027-28	2028-29	2029-30	2030-31	6-10 Year Total	10 Year Total
Fund Balance	\$ 800,000	\$ 2,700,000	\$ 500,000	\$ 700,000	\$ 400,000	\$ 5,100,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 2,000,000	\$ 7,100,000
Transfer from Public Utilities Operating	50,000	-	-	-	-	50,000	-	-	-	-	-	-	50,000
PUBLIC UTILITIES FUND	\$ 850,000	\$ 2,700,000	\$ 500,000	\$ 700,000	\$ 400,000	\$ 5,150,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 2,000,000	\$ 7,150,000
Grants and Donations	\$ 50,000	\$ 250,000	\$ 300,000	\$ 350,000	\$ 250,000	\$ 1,200,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,250,000	\$ 2,450,000
Transfer from Stormwater Operating	200,000	-	-	-	-	200,000	-	-	-	-	-	-	200,000
Fund Balance	50,000	50,000	50,000	50,000	50,000	250,000	50,000	50,000	50,000	50,000	50,000	250,000	500,000
STORMWATER FUND	\$ 300,000	\$ 300,000	\$ 350,000	\$ 400,000	\$ 300,000	\$ 1,650,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,500,000	\$ 3,150,000
Grants and Donations	\$ -	\$ 350,000	\$ 1,000,000	\$ 2,235,000	\$ -	\$ 3,585,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,585,000
Transfer from General Fund	686,744	100,000	150,000	150,000	150,000	1,236,744	350,000	350,000	350,000	350,000	250,000	1,650,000	2,886,744
Transfer from Economic Development Fund	200,000	-	-	-	-	200,000	-	-	-	-	100,000	100,000	300,000
Fund Balance	175,000	-	-	-	200,000	375,000	480,000	500,000	520,000	540,000	560,000	2,600,000	2,975,000
Existing General Obligation Bonds	18,115,000	2,375,000	-	-	-	20,490,000	-	-	-	-	-	-	20,490,000
General Obligation Bonds	-	16,180,000	17,770,000	1,175,000	1,835,000	36,960,000	1,641,000	2,201,000	13,550,000	10,500,000	575,000	28,467,000	65,427,000
GENERAL GOVERNMENT FUND	\$ 19,176,744	\$ 19,005,000	\$ 18,920,000	\$ 3,560,000	\$ 2,185,000	\$ 62,846,744	\$ 2,471,000	\$ 3,051,000	\$ 14,420,000	\$ 11,390,000	\$ 1,485,000	\$ 32,817,000	\$ 95,663,744
TOTAL ALL FUNDS:	\$ 20,326,744	\$ 22,005,000	\$ 19,770,000	\$ 4,660,000	\$ 2,885,000	\$ 69,646,744	\$ 3,171,000	\$ 3,751,000	\$ 15,120,000	\$ 12,090,000	\$ 2,185,000	\$ 36,317,000	\$ 105,963,744



Capital Improvements Plan Public Utilities Fund

**CAPITAL IMPROVEMENTS PLAN
PUBLIC UTILITIES FUND
FY 2022 - 2031**

Public Utilities Fund	5 Year Summary							
Planned Expenditures	2021-22	2022-23	2023-24	2024-25	2025-26	5 Year Total	6-10 Year Total	10 Year Total
Water Projects								
Capital Maintenance / Line Replacements	\$ 450,000	\$ 300,000	\$ -	\$ 600,000	\$ 300,000	\$ 1,650,000	\$ 1,500,000	\$ 3,150,000
Benns Grant Water Tank	300,000	2,300,000	400,000	-	-	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
Total Public Utility Fund	\$ 850,000	\$ 2,700,000	\$ 500,000	\$ 700,000	\$ 400,000	\$ 5,150,000	\$ 2,000,000	\$ 7,150,000

Public Utilities Fund	5 Year Summary							
Funding Sources	2021-22	2022-23	2023-24	2024-25	2025-26	5 Year Total	6-10 Year Total	10 Year Total
Fund Balance	\$ 800,000	\$ 2,700,000	\$ 500,000	\$ 700,000	\$ 400,000	\$ 5,100,000	\$ 2,000,000	\$ 7,100,000
Transfer from Public Utilities Operating	50,000	-	-	-	-	50,000	-	50,000
Total Public Utility Fund	\$ 850,000	\$ 2,700,000	\$ 500,000	\$ 700,000	\$ 400,000	\$ 5,150,000	\$ 2,000,000	\$ 7,150,000

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.

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

<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27-31</u>	<u>Total</u>
\$450,000	\$300,000	\$0	\$600,000	\$300,000	\$1,500,000	\$3,150,000



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.

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

<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27-31</u>	<u>Total</u>
\$300,000	\$2,300,000	\$400,000	\$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.

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

<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27-31</u>	<u>Total</u>
\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000	\$1,000,000



Capital Improvements Plan Stormwater Fund

**CAPITAL IMPROVEMENTS PLAN
STORMWATER FUND
FY 2022 - 2031**

Stormwater Fund	5 Year Summary							
Planned Expenditures	2021-22	2022-23	2023-24	2024-25	2025-26	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	2021-22	2022-23	2023-24	2024-25	2025-26	5 Year Subtotal	6-10 Year Subtotal	10 Year Total
State Transportation Funds	-	-	-	-	-	-	-	-
Enhanced Commercial Data Base	-	-	-	-	-	-	-	-
Transfer from Stormwater Fund		-	-	-	-	-	-	-
Grants/Donations	\$ 50,000	\$ 250,000	\$ 300,000	\$ 350,000	\$ 250,000	\$ 1,200,000	\$ 1,250,000	\$ 2,450,000
Fund Balance	50,000	50,000	50,000	50,000	50,000	250,000	250,000	500,000
Transfer from Stormwater Fund	200,000	-	-	-	-	200,000	-	200,000
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.

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

<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27-31</u>	<u>Total</u>
\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,250,000	\$2,500,000



Stormwater Capital Maintenance

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

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

<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27-31</u>	<u>Total</u>
\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000	\$500,000

Stormwater



Enhanced Commercial Data Base

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

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

<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27-31</u>	<u>Total</u>
\$0	\$0	\$50,000	\$100,000	\$0	\$0	\$150,000



General Government

**CAPITAL IMPROVEMENTS PLAN
GENERAL GOVERNMENT FUND
FY 2022-2031**

General Government Projects	5 Year Summary							
Planned Expenditures	2021-22	2022-23	2023-24	2024-25	2025-26	5 Year Subtotal	6-10 Year Subtotal	10 Year Total
Parks & Recreation	\$ 815,000	\$ 275,000	\$ 500,000	\$ 200,000	\$ 300,000	\$ 2,090,000	\$ 500,000	\$ 2,590,000
Public Works	225,000	755,000	420,000	50,000	510,000	1,960,000	2,850,000	4,810,000
Public Safety	2,050,000	2,100,000	1,475,000	575,000	1,050,000	7,250,000	3,225,000	10,475,000
Transportation	-	350,000	1,000,000	2,235,000	-	3,585,000	-	3,585,000
Public Schools	15,250,000	15,000,000	15,000,000			45,250,000	4,000,000	49,250,000
Economic Development	325,000	525,000	525,000	500,000	325,000	2,200,000	22,242,000	24,442,000
Reserves	511,744	-	-	-	-	511,744	-	511,744
Total General Government:	\$ 19,176,744	\$ 19,005,000	\$ 18,920,000	\$ 3,560,000	\$ 2,185,000	\$ 62,846,744	\$ 32,817,000	\$ 95,663,744

General Government Projects	5 Year Summary							
Funding Sources	2021-22	2022-23	2023-24	2024-25	2025-26	5 Year Subtotal	6-10 Year Subtotal	10 Year Total
Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 200,000	2,600,000	2,800,000
Existing General Obligation Bonds	18,115,000	\$ 2,375,000	-			20,490,000	-	20,490,000
General Obligation Bonds	175,000	16,180,000	17,770,000	1,175,000	1,835,000	37,135,000	28,467,000	65,602,000
Grants and Donations		350,000	1,000,000	2,235,000		3,585,000	-	3,585,000
Transfer from Economic Development Fund	200,000	-				200,000	100,000	300,000
Transfer from General Fund	686,744	100,000	150,000	150,000	150,000	1,236,744	1,650,000	2,886,744
Total General Government:	\$ 19,176,744	\$ 19,005,000	\$ 18,920,000	\$ 3,560,000	\$ 2,185,000	\$ 62,846,744	\$ 32,817,000	\$ 95,663,744

**CAPITAL IMPROVEMENTS PLAN
PARKS AND RECREATION
FY 2022-2031**

Parks and Recreation	5 Year Summary							
Planned Expenditures	2021-22	2022-23	2023-24	2024-25	2025-26	5 Year Subtotal	6-10 Year Subtotal	10 Year Total
Parks & Rec-Capital Maintenance	\$ 75,000	\$ 75,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 450,000	\$ 500,000	\$ 950,000
Bradby Park Development	-	200,000	400,000	100,000	-	700,000	-	700,000
Nike Park Pavement Repair	400,000	-	-	-	-	400,000	-	400,000
Heritage Park Bleachers	60,000	-	-	-	-	60,000	-	60,000
Nike Park Playground	90,000	-	-	-	-	90,000	-	90,000
Nike Park Tennis Court Restoration	190,000	-	-	-	-	190,000	-	190,000
Heritage Park Amphitheater	-	-	-	-	200,000	200,000	-	200,000
Total	\$ 815,000	\$ 275,000	\$ 500,000	\$ 200,000	\$ 300,000	\$ 2,090,000	\$ 500,000	\$ 2,590,000

Parks and Recreation	5 Year Summary							
Funding Sources	2021-22	2022-23	2023-24	2024-25	2025-26	5 Year Subtotal	6-10 Year Subtotal	10 Year Total
Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 200,000	\$ -	\$ 200,000
Transfer from General Fund	40,000	-	100,000	100,000	100,000	340,000	500,000	840,000
Existing General Obligation Bonds	775,000	275,000	-	-	-	1,050,000	-	1,050,000
General Obligation Bonds	-	-	400,000	100,000	-	500,000	-	500,000
Total	\$ 815,000	\$ 275,000	\$ 500,000	\$ 200,000	\$ 300,000	\$ 2,090,000	\$ 500,000	\$ 2,590,000

Parks and Recreation



Parks & Recreation - Capital Maintenance

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

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

<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27-31</u>	<u>Total</u>
\$75,000	\$75,000	\$100,000	\$100,000	\$100,000	\$500,000	\$950,000



Bradby Park Development

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

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

<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27-31</u>	<u>Total</u>
\$0	\$200,000	\$400,000	\$100,000	\$0	\$0	\$700,000

Parks and Recreation



Nike Park Pavement Repair

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

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

<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27-31</u>	<u>Total</u>
\$400,000	\$0	\$0	\$0	\$0	\$0	\$400,000



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.

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

<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27-31</u>	<u>Total</u>
\$60,000	\$0	\$0	\$0	\$0	\$0	\$60,000

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.

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

<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27-31</u>	<u>Total</u>
\$90,000	\$0	\$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.

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

<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27-31</u>	<u>Total</u>
\$190,000	\$0	\$0	\$0	\$0	\$0	\$190,000

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.

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

<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27-31</u>	<u>Total</u>
\$0	\$0	\$0	\$0	\$200,000	\$0	\$200,000

**CAPITAL IMPROVEMENTS PLAN
PUBLIC WORKS
FY 2022 - 2031**

Public Building and Facilities	5 Year Summary							
Planned Expenditures	2021-22	2022-23	2023-24	2024-25	2025-26	5 Year Total	6-10 Year Total	10 Year Total
County Buildings and Facilities								
Capital Maintenance	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000	\$ 250,000	\$ 500,000
Smithfield Library (Roof/HVAC)	175,000	-	-	-	-	175,000	-	175,000
Capital Projects	-	705,000	370,000	-	460,000	1,535,000	2,600,000	4,135,000
Total	\$ 225,000	\$ 755,000	\$ 420,000	\$ 50,000	\$ 510,000	\$ 1,960,000	2,850,000	\$ 4,810,000

Public Building and Facilities	5 Year Summary							
Funding Sources	2021-22	2022-23	2023-24	2024-25	2025-26	5 Year Total	6-10 Year Total	10 Year Total
Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,600,000	\$ 2,600,000
Transfer from General Fund	50,000	100,000	50,000	50,000	50,000	300,000	250,000	550,000
Existing General Obligation Bonds	-	-	-	-	-	-	-	-
General Obligation Bonds	175,000	655,000	370,000	-	460,000	1,660,000	-	1,660,000
Total	\$ 225,000	\$ 755,000	\$ 420,000	\$ 50,000	\$ 510,000	\$ 1,960,000	\$ 2,850,000	\$ 4,810,000

Public Buildings and Facilities

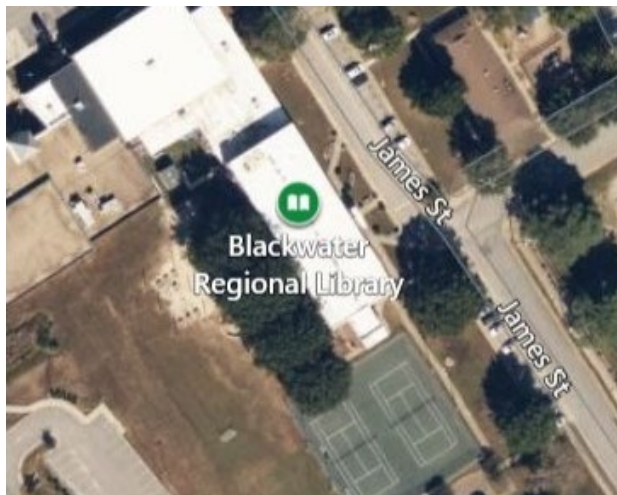


Public Building Capital Maintenance

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

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

<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27-31</u>	<u>Total</u>
\$50,000	\$755,000	\$420,000	\$50,000	\$510,000	\$2,850,000	\$4,635,000



Smithfield Library (Roof / HVAC)

This project includes replacement of the existing flat roof material and replacement of the HVAC system and controls for the Smithfield Library facility.

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

<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27-31</u>	<u>Total</u>
\$175,000	\$0	\$0	\$0	\$0	\$0	\$175,000

**CAPITAL IMPROVEMENTS PLAN
PUBLIC SAFETY
FY 2022-2031**

Public Safety	5 Year Summary							
Planned Expenditures	2021-22	2022-23	2023-24	2024-25	2025-26	5 Year Total	6-10 Year Total	10 Year Total
Fire & Rescue:								
Fire/EMS Apparatus Replacements	\$ 2,050,000	\$ 1,100,000	\$ 1,475,000	\$ 575,000	\$ 1,050,000	\$ 6,250,000	\$ 3,225,000	\$ 9,475,000
SCBA Replacement	-	1,000,000	-	-	-	1,000,000	-	1,000,000
Total	\$ 2,050,000	\$ 2,100,000	\$ 1,475,000	\$ 575,000	\$ 1,050,000	\$ 7,250,000	\$ 3,225,000	\$ 10,475,000

Public Safety	5 Year Summary							
Funding Sources	2021-22	2022-23	2023-24	2024-25	2025-26	5 Year Total	6-10 Year Total	10 Year Total
Fund Balance						\$ -	\$ -	\$ -
Existing General Obligation Bonds	\$ 2,050,000	\$ 2,100,000	\$ -	\$ -	\$ -	\$ 4,150,000	\$ -	\$ 4,150,000
General Obligation Bonds	-	-	1,475,000	575,000	1,050,000	3,100,000	3,225,000	6,325,000
Total	\$ 2,050,000	\$ 2,100,000	\$ 1,475,000	\$ 575,000	\$ 1,050,000	\$ 7,250,000	\$ 3,225,000	\$ 10,475,000

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.

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

<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27-31</u>	<u>Total</u>
\$2,050,000	\$1,100,000	\$1,475,000	\$575,000	\$1,050,000	\$3,225,000	\$9,475,000



SCBA Replacement

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

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

<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 24</u>	<u>FY 26</u>	<u>FY 27-31</u>	<u>Total</u>
\$0	\$1,000,000	\$0	\$0	\$0	\$0	\$1,000,000

**CAPITAL IMPROVEMENTS PLAN
TRANSPORTATION
FY 2022 - 2031**

Transportation	5 Year Summary							
Planned Expenditures	2021-22	2022-23	2023-24	2024-25	2025-26	5 Year Total	6-10 Year Total	10 Year Total
Woody Acres Paving Rte 460/258 Turn Lane	\$ - -	\$ 350,000 -	\$ - 1,000,000	\$ - 2,235,000	\$ - -	\$ 350,000 3,235,000	\$ - -	350,000 3,235,000
Total	\$ -	\$ 350,000	\$ 1,000,000	\$ 2,235,000	\$ -	\$ 3,585,000	\$ -	\$ 3,585,000

Transportation	5 Year Summary							
Funding Sources	2021-22	2022-23	2023-24	2024-25	2025-26	5 Year Total	6-10 Year Total	10 Year Total
Grants and Donations	\$ -	\$ 350,000	\$ 1,000,000	\$ 2,235,000	\$ -	\$ 3,585,000	\$ -	\$ 3,585,000
Total	\$ -	\$ 350,000	\$ 1,000,000	\$ 2,235,000	\$ -	\$ 3,585,000	\$ -	\$ 3,585,000

Transportation



Woody Acres Paving

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

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

<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27-31</u>	<u>Total</u>
\$0	\$350,000	\$0	\$0	\$0	\$0	\$350,000



Route 460/258 Turn Lane

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

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

<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27-31</u>	<u>Total</u>
\$0	\$0	\$1,000,000	\$2,235,000	\$0	\$0	\$3,235,000

**CAPITAL IMPROVEMENTS PLAN
PUBLIC SCHOOLS
FY 2022-2031**

Public Schools	5 Year Summary							
Planned Expenditures	2021-22	2022-23	2023-24	2024-25	2025-26	5 Year Total	6-10 Year Total	10 Year Total
Hardy Addition/Renovation	\$ 15,250,000	\$ 15,000,000	\$ 15,000,000	\$ -	\$ -	\$ 45,250,000	\$ -	\$ 45,250,000
Fleet Bus Garage	-	-	-	-	-	-	2,000,000	2,000,000
School Administration Building	-	-	-	-	-	-	2,000,000	2,000,000
Total	\$ 15,250,000	\$ 15,000,000	\$ 15,000,000	\$ -	\$ -	\$ 45,250,000	\$ 4,000,000	\$ 49,250,000

Public Schools	5 Year Summary							
Funding Sources	2021-22	2022-23	2023-24	2024-25	2025-26	5 Year Total	6-10 Year Total	10 Year Total
General Obligation Bonds	\$ 15,250,000	\$ 15,000,000	\$ 15,000,000	\$ -	\$ -	\$ 45,250,000	\$ 4,000,000	\$ 49,250,000
Total	\$ 15,250,000	\$ 15,000,000	\$ 15,000,000	\$ -	\$ -	\$ 45,250,000	\$ 4,000,000	\$ 49,250,000

Public Schools



Hardy Elementary Addition/Renovation

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

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

<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27-31</u>	<u>Total</u>
\$15,250,000	\$15,000,000	\$15,000,000	\$0	\$0	\$0	\$45,250,000



Fleet Bus Garage Expansion

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

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

<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27-31</u>	<u>Total</u>
\$0	\$0	\$0	\$0	\$0	\$2,000,000	\$2,000,000

Public Schools



School Administration Building

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

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

<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27-31</u>	<u>Total</u>
\$0	\$0	\$0	\$0	\$0	\$2,000,000	\$2,000,000

**CAPITAL IMPROVEMENTS PLAN
ECONOMIC DEVELOPMENT
FY 2022 - 2031**

Economic Development	5 Year Summary							
Planned Expenditures	2021-22	2022-23	2023-24	2024-25	2025-26	5 Year Total	6-10 Year Total	10 Year Total
Economic Development Asset Maintenance	\$ -	\$ 200,000	\$ 200,000	\$ 500,000	\$ 200,000	\$ 1,100,000	\$ 1,300,000	\$ 2,400,000
Permit Ready Sites	325,000	325,000	325,000	-	125,000	1,100,000	3,465,000	4,565,000
Shirley T. Holland Ph. III Site Development	-	-	-	-	-	-	1,786,000	1,786,000
Community Facilities Project (CDBG)	-	-	-	-	-	-	15,691,000	15,691,000
Total	\$ 325,000	\$ 525,000	\$ 525,000	\$ 500,000	\$ 325,000	\$ 2,200,000	\$ 22,242,000	\$ 24,442,000

Economic Development	5 Year Summary							
Funding Sources	2021-22	2022-23	2023-24	2024-25	2025-26	5 Year Total	6-10 Year Total	10 Year Total
Transfer from Economic Development Fund	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ 200,000
General Obligation Bonds	-	525,000	525,000	500,000	325,000	1,875,000	21,242,000	\$ 23,117,000
Transfer from General Fund	125,000	-	-	-	-	125,000	1,000,000	\$ 1,125,000
Total	325,000	\$ 525,000	\$ 525,000	\$ 500,000	\$ 325,000	\$ 2,200,000	\$ 22,242,000	\$ 24,442,000

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.

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

<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27-31</u>	<u>Total</u>
\$0	\$200,000	\$200,000	\$500,000	\$200,000	\$1,300,000	\$2,400,000



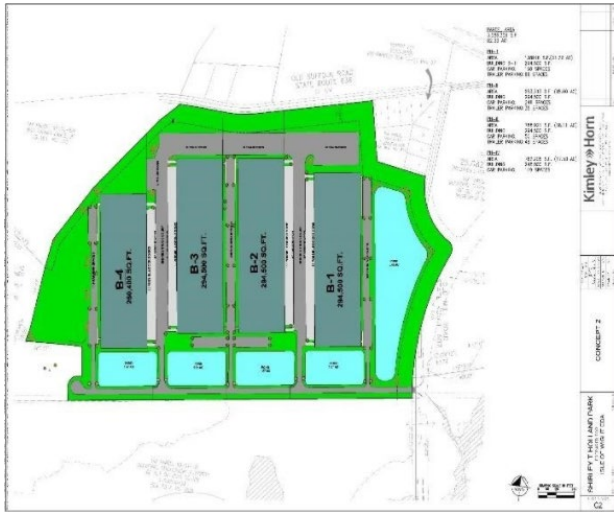
Permit Ready Sites

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.

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

<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27-31</u>	<u>Total</u>
\$325,000	\$325,000	\$325,000	\$0	\$125,000	\$3,465,000	\$4,565,000

Economic Development



Shirley T. Holland Ph. III Site Development

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

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

<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27-31</u>	<u>Total</u>
\$0	\$0	\$0	\$0	\$0	\$1,786,000	\$1,786,000



Community Facilities Project (CDBG)

The project will include redevelopment of the former James River Christian Academy site to establish new public and community facilities.

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

<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27-31</u>	<u>Total</u>
\$0	\$0	\$0	\$0	\$0	\$15,691,000	\$15,691,000



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APPENDICES OF SUPPORTING BUDGET DOCUMENTS



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Personnel Summary

Isle of Wight County
Adopted FY 2021-22 Operating Budget
Personnel Summary

	2019-2020 Budget	2020-2021 Budget	2021-2022 Adopted
General Fund:			
General Government:			
Board of Supervisors	0.5	0.5	1.0
County Administration	2.5	2.5	2.5
Budget & Finance	8.0	7.0	7.0
County Attorney	2.0	2.0	1.5
Human Resources	2.0	3.0	3.0
Commissioner of the Revenue	10.0	10.0	11.0
Treasurer	9.0	9.0	9.0
Purchasing	1.0	2.0	2.0
Registrar	2.0	2.0	2.0
Total General Government	37.0	38.0	39.0
Judicial:			
Clerk of the Circuit Court	6.0	7.0	7.0
Circuit Court Judges	1.0	1.0	1.0
Commonwealth's Attorney	8.0	8.0	8.0
Total Judicial	15.0	16.0	16.0
Public Safety:			
Sheriff Department	55.0	55.0	58.0
Sheriff - Animal Shelter	7.0	7.0	7.0
Fire and Rescue Response	21.0	24.0	28.0
Fire & Rescue - Emergency Management & Billing	5.0	5.0	5.0
Total Public Safety	88.0	91.0	98.0
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	10.0	10.0	10.0
Public Works - Capital Programs and Inspections	0.9	0.9	0.9
Total General Services	24.9	24.9	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
Community Development:			
Planning and Zoning	11.0	9.0	8.0
Codes Inspections	5.0	7.0	8.0
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	25.0	25.0	25.0
Total General Fund	210.9	215.9	223.9

Isle of Wight County
Adopted FY 2021-22 Operating Budget
Personnel Summary

	2019-2020 Budget	2020-2021 Budget	2021-2022 Adopted
Special Revenue Funds:			
E911 Dispatch	18.0	18.0	22.0
Total Special Revenue Funds	18.0	18.0	22.0
Enterprise Fund:			
Public Utilities:			
Public Utility Fund-Administration	4.0	4.0	4.5
Public Utility Fund-Water	8.0	8.0	9.0
Public Utility Fund-Sewer	8.0	8.0	9.0
Stormwater Management Fund:			
Stormwater Management Fund	8.2	8.2	8.7
Total Enterprise Funds	28.1	28.1	31.1
Internal Service Funds:			
Technology Services	7.0	8.0	8.0
Risk Management	2.0	2.0	2.0
Total Internal Service Funds	9.0	10.0	10.0
Total All Funds	266.0	272.0	287.0



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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, 2021 AND
ENDING JUNE 30, 2022, 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 2021-2022, dated April 1, 2021, 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, 2021, and ending June 30, 2022.

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, 2021, and ending June 30, 2022, 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.

<u>Fund</u>		<u>2021-2022</u>
General Fund	\$	84,220,438
Capital Projects Fund		2,036,744
Grants Fund		7,372,725
County Fair Fund		444,400
Emergency 911 Fund		2,191,628
Social Services Fund		4,512,714
Children's Services Act Fund		453,804
Technology Services Fund		1,467,787
Risk Management Fund		782,520
Public Utility Fund		10,339,324
Stormwater Fund		1,436,376

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 2021-2022, dated March 11, 2021, 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, 2021 and ending June 30, 2022.

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, 2021, and ending June 30, 2022:

<u>Educational Category</u>		<u>2021-2022</u>
Instructional Services	\$	51,524,224
Administration, Attendance and Health		2,897,039
Pupil Transportation		3,928,651
Operation and Maintenance		5,993,576
Technology		2,540,206
Child Nutrition Services		2,077,203
Debt and Fund Transfers		427,739
Total Funds Budget	\$	69,388,638

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, 2022. 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, 2022, 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 2021-2022 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 2021-2022 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, 2021, 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, 2021 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 2021-2022 Fiscal Year, of any claim of any kind against the County; and final judgments, with interest and costs, obtained against the County during the 2020-2021 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 2021-2022.

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, 2021, and it shall not be published.

Adopted this 13th day of May, 2021.



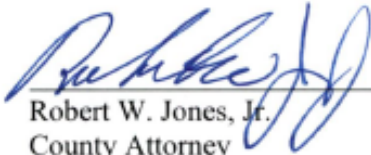
Richard L. Grice, Chairman
Isle of Wight County, Virginia,
Board of Supervisors

Attest:



Carey Mills Storm, Clerk

Approved as to form:



Robert W. Jones, Jr.
County Attorney

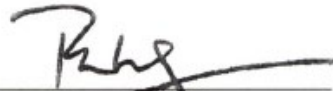
**AN ORDINANCE TO IMPOSE TAX RATES FOR ISLE OF
WIGHT COUNTY, VIRGINIA FOR
FISCAL YEAR JULY 1, 2021 THROUGH JUNE 30, 2022**

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, 2021, 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, 2021, 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, 2021, 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, 2021, 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 2021 shall be set at forty percent (40%) 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, 2021, 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, 2021, 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 13th day of May, 2021.



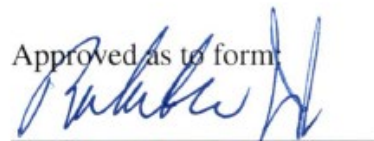
Richard L. Grice, Chairman
Isle of Wight County, Virginia,
Board of Supervisors

Attest:



Carey Mills Storm, Clerk

Approved as to form:



Robert W. Jones, Jr.
County Attorney

**ISLE OF WIGHT COUNTY
UNIFORM FEE SCHEDULE
FISCAL YEAR 2021-2022**

Fees	Fiscal Year 2020-2021	Fiscal Year 2021-2022
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
Unsprayed Neutered Dog or Cat (1-year tag)	10.00	10.00
Unsprayed 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	35.00
Land Use Application	50.00	50.00
Rehabilitated Structure Application Fee	20.00	25.00
Application for Tax Exempt Status for Real & Personal Property Taxes		Cost of advertisement for Public Hearing (requires a \$500 deposit)
COURT SERVICES UNIT		
Parental contribution toward cost of local group home placement	1/2 of child support guidelines amount	1/2 of child support guidelines amount
FINANCE		
Child Support Processing Fees	5.00/per Child Support Order (per pay)	5.00/per Child Support Order (per pay)
Garnishment Processing Fees	5.00/per Garnishment Order (per pay)	5.00/per Garnishment Order (per pay)

**ISLE OF WIGHT COUNTY
UNIFORM FEE SCHEDULE
FISCAL YEAR 2021-2022**

Fees	Fiscal Year 2020-2021	Fiscal Year 2021-2022
EMERGENCY MEDICAL SERVICES		
Basic Life Support (BLS)	450.00	450.00
Advanced Life Support (ALS1)	650.00	650.00
Advanced Life Support (ALS2)	800.00	800.00
Loaded Patient Mileage	11.25	11.25
Medical Records Request	35.00	35.00
Copies	0.50 (per page)	0.50 (per page)
False Alarm Fee		
First False Alarm	0.00	0.00
Second False Alarm	0.00	0.00
Third False Alarm	100.00	100.00
Fourth False Alarm	250.00	250.00
Fifth and Subsequent False Alarms	500.00	500.00
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 (\$445 Max)
Courthouse Construction	3.00	3.00
Courthouse Security	10.00	20.00
Jail Admission Fee	25.00	25.00
GEOGRAPHIC INFORMATION SYSTEM		
Custom Services	35.00 per hr.	40.00 per hr.
Map Printing Up to Legal Size	2.00	2.00
Map Printing 11 x 17	2.00	2.00
Map Printing 17 x 22	5.00	5.00
Map Printing 24 x 36	7.00	7.00
Map Printing 34 x 44	8.00	8.00
Map Printing 36 x 48	10.00	10.00
Map Printing Larger than 36 x 48	10.00 plus .25 per linear inch over 48'	10.00 plus .25 per linear inch over 48'
Local Produced Digital GIS Data	15.00 per item	15.00 per item
Virginia Base Mapping Program Data	Per State Rate	Per State Rate
High-Resolution Imagery (0.25 ft) 2009 STH Intermodal Park	25.00 per 2500 x 2500 tile	25.00 per 2500 x 2500 tile
High-Resolution Imagery (0.25 ft) 2009 STH Intermodal Park	500.00 for all	500.00 for all
INSPECTIONS		
Minimum Permit Fee	85.00	85.00
Re-Inspection Fee	125.00	125.00
Permit Extension Fee (1st time)	100.00	100.00
Permit Extension Fee (after 1st time)	\$125 + \$25 each additional	\$125 + \$25 each additional
Technology Fee	5% of Permit Fee	5% of Permit Fee
New Construction:		
Up to 40,000 sq feet	0.16/ sq ft (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 2021-2022**

Fees	Fiscal Year 2020-2021	Fiscal Year 2021-2022
INSPECTIONS		
Mobile Homes:		
Blocking	85.00	85.00
Plumbing	85.00	85.00
Electrical	85.00	85.00
Mechanical	see mechanical fee schedule	see mechanical fee schedule
Demolition		
Main Buildings or structure	85.00	85.00
Accessory building or structures	85.00	85.00
Signs	85.00 per sign	85.00 per sign
Tents and other temporary structures	85.00 (900+ sq feet)	85.00 (900+ sq feet)
Chimneys, Fireplace, etc	85.00	85.00
Plans Examination		
Commercial	250.00	250.00
Residential	150.00	150.00
Appeals	175.00	175.00
Plumbing:		
Basic permit fee	85.00	85.00
Residential	85.00 + 10.00/bath or 1/2 bath	85.00 + 10.00/bath or 1/2 bath
Commercial	85.00 + 10.00/per fixture	85.00 + 10.00/per fixture
Sewers, manholes, storm drains, area drains or devices	25.00 each (minimum \$85)	25.00 each (minimum \$85)
Electrical		
New service equipment		
0-200 amps	85.00	85.00
201-400 amps	100.00	100.00
401-600 amps	125.00	125.00
601+ amps	125.00 + 20.00 per 50 amps above 600	125.00 + 20.00 per 50 amps above 600
Service upgrades and relocation of service equipment	85.00	85.00
Temporary Service Poles	85.00 (at the beginning of construction)	85.00 (at the beginning of construction)
Service connection prior to final inspection	85.00	85.00
Reconnection fee	85.00	85.00
Connections and outlets	85.00	85.00
Mechanical and Gas		
Basic permit fee for New Construction and Equipment replacement/repair		
Up to \$1,000 contract value	85.00	85.00
Over \$1,000 contract value	85.00 + 8.00/per \$1000 or fraction	85.00 + 8.00/per \$1000 or fraction
Fuel piping minimum permit fee	85.00	85.00
Each outlet	10.00 (miniumum 85.00)	10.00 (miniumum 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	3.00 per traffic/criminal case	3.00 per traffic/criminal case
Fee/Jail Admission Fee	25.00	25.00
Interest	Varies	Varies
Courthouse Security Fee	10.00 per traffic/criminal case	20.00 per traffic/criminal case

**ISLE OF WIGHT COUNTY
UNIFORM FEE SCHEDULE
FISCAL YEAR 2021-2022**

Fees	Fiscal Year 2020-2021	Fiscal Year 2021-2022
PARKS AND RECREATION		
Adult Kickball	50.00	50.00
Fall Co-ed Softball	400.00	400.00
Spring Co-ed Softball	400.00	400.00
Fall Men's Softball	400.00	400.00
Spring Men's Softball	400.00	400.00
10 & Under Tennis	25.00	27.00
Beginner Tennis	35.00	37.00
Advanced Tennis	35.00	37.00
Basketball	65.00	65.00
Basketball Early Registration Discount	10.00	10.00
Basketball multi child discount (2nd child /3rd child)	4.00/2.00	4.00/2.00
Cheer	38.00 plus cost of uniform	38.00 plus cost of uniform
Fall soccer	65.00	65.00
Fall Soccer Early Registration Discount	10.00	10.00
Fall Soccer multi child discount (2nd child /3rd child)	4.00/2.00	4.00/2.00
Spring Soccer	65.00	65.00
Spring Soccer Early Registration Discount	10.00	10.00
Spring Soccer multi child discount (2nd child /3rd child)	4.00/2.00	4.00/2.00
Summer Camp Early Registration	10.00	10.00
Summer Camp Registration	20.00	20.00
Summer Camp Weekly	60.00	60.00
Summer Camp Extended- Fridays	25.00	25.00
Summer Camp - Windsor		85.00
Before and After School Registration	10.00	10.00
Before and After School (Morning Only) Weekly	30.00	30.00
Before and After School (Afternoon Only) Weekly	30.00	30.00
Before and After School (Both) Weekly	50.00	50.00
Spring Break Camp	65.00	65.00
Senior Day Trips Apple /Peach Orchard	40.00	40.00
Senior Trip	Cost	Cost
Nike Park Shelter A		
Shelter A only (50 people or less)	50.00	50.00
Shelter A and surrounding tables (51 - 200 people)	90.00	90.00
Shelter A and Area B (200-250)	130.00	130.00
Park Event Fee if over 251 (251-325) In addition to rental fee	35.00	35.00
Park Event Fee if over 251 (326-400) In addition to rental fee	55.00	55.00
Park Event Fee if over 251 (401-599) In addition to rental fee	100.00	100.00
Park Event Fee if over 251 (600++) In addition to rental fee	150.00	150.00
Electricity fee	15.00	15.00
Nike Park Shelter B		
Wooded Picnic Area (max 65)	25.00	25.00
Camptown Park		
Shelter (max 100)	50.00	50.00
Electricity fee	15.00	15.00
Park Event (more than the shelter) 100-250	20.00	20.00
Park Event (more than the shelter) 250 +	40.00	40.00

**ISLE OF WIGHT COUNTY
UNIFORM FEE SCHEDULE
FISCAL YEAR 2021-2022**

Fees	Fiscal Year 2020-2021	Fiscal Year 2021-2022
PARKS AND RECREATION		
Fort Boykin Park		
Shelter Rental Only (50 or less)	50.00	50.00
Park Event (more than the shelter) 4 hours	75.00	75.00
Park Event (more than the shelter) Full Day	125.00	125.00
Nike Park REC HALL (max 80)		
Meeting Civic Groups - Residents (2 HRS)	15.00	15.00
Meeting Civic Groups - NON-Residents (2 HRS)	30.00	30.00
Meeting Civic Groups - Additional hours	10.00	10.00
Program/ Banquet - Residents (3HRS)	50.00	50.00
Program/ Banquet - Residents Additional hours	15.00	15.00
Program/ Banquet - NON-Residents (3HRS)	85.00	85.00
Nike Park Senior Center (max 35)		
Meeting Civic Groups - Residents (2 HRS)	15.00	15.00
Meeting Civic Groups - NON-Residents (2 HRS)	30.00	30.00
Meeting Civic Groups - Additional hours	10.00	10.00
Program/ Banquet - Residents (3HRS)	50.00	50.00
Program/ Banquet - Residents Additional hours	15.00	15.00
Program/ Banquet - NON-Residents (3HRS)	85.00	85.00
Otelia J. Rainey Center (max 40)		
Meeting Civic Groups - Residents (2 HRS)	15.00	15.00
Meeting Civic Groups - NON-Residents (2 HRS)	30.00	30.00
Meeting Civic Groups - Additional hours	10.00	10.00
Program/ Banquet - Residents (3HRS)	50.00	50.00
Program/ Banquet - Residents Additional hours	15.00	15.00
Program/ Banquet - NON-Residents (3HRS)	85.00	85.00
Facility Rental - Athletic Fields		
Residents (Full Day / Half Day)	50/30.00	50/30.00
Lights Residents per 2 HRS (Full Day / Half Day)	35/35.00	35/35.00
NON-Residents (Full Day / Half Day)	80/50.00	80/50.00
Lights NON-Residents per 2 HRS (Full Day / Half Day)	45/45.00	45/45.00
Athletic field Preparation		
Dragging no lines	15.00	15.00
Dragging with lines	25.00	25.00
Softball Field Tournament Use		
Half Day (under 4 HRS)	75.00	75.00
Full Day (Over 4 HRS)	150.00	150.00
Additional Motorized Drags (each time)	10.00	10.00
Additional Lines by P&R (each time)	10.00	10.00
Additional Materials Fee (Rain Event)	25.00	25.00
Install and Remove temporary outfield fencing (per field)	100.00	100.00
Extended Hours beyond 8am to 8pm per hour	25.00	25.00
Soccer Fields General Use		
Single field up to 2 hours (Residents/Non-Residents)	25/40.00	25/40.00
Single field Half Day 2-4 hours (Residents/Non-Residents)	35/50.00	35/50.00
Single field Full Day Over 4 hours (Residents/Non-Residents)	50/80.00	50/80.00
Paint per field	30.00	30.00
Fee Waivers / Discounts		
IWC Employees with ID Badge: P& R programs	5.00	5.00
IWC Employees with ID Badge: Rentals 10%	10.00%	10.00%
Tyler's Beach Docking Fee per Vessel	250.00	250.00
Isle of Wight County Fair		
Commercial Vendor (Outside Space 20 x 20)	300.00	300.00
Commercial Vendor (outside pay before July)	270.00	270.00
Commercial Vendor (Inside Space 10 x 10)	200.00	200.00
Commercial Vendor (inside pay before July)	180.00	180.00
Nonprofit Vendor (outside and inside space 10 x 10)	25.00	25.00
Nonprofit Vendor (fundraiser)	75.00	75.00

**ISLE OF WIGHT COUNTY
UNIFORM FEE SCHEDULE
FISCAL YEAR 2021-2022**

Fees	Fiscal Year 2020-2021	Fiscal Year 2021-2022
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
Tables	5.00	5.00
One Day ONLINE ONLY 1/2 off Fair Tickets Fri., Sat., Sun.	5.00	5.00
Sunday Veterans Discount		5.00
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
Carload 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)
Demolition Derby		15.00 admission (ages 12+) 8.00 (ages 6-11)
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 2021-2022**

Fees	Fiscal Year 2020-2021	Fiscal Year 2021-2022
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 - 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 2021-2022

Fees	Fiscal Year 2020-2021	Fiscal Year 2021-2022
PUBLIC UTILITIES		
Sewer:		
Residential Sewer Rate per 1,000 Gallons		
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 2021-2022

Fees	Fiscal Year 2020-2021	Fiscal Year 2021-2022
STORMWATER		
VSMP Authority Permit Fees (Includes Plan Review, Admin., Stormwater Inspections, and State GP coverage, if applicable):		
General/Stormwater Management - Small Construction Activity/CBPA Land Disturbing Activity (not subject to GP coverage)/Land Clearing (Single-family detached residential structures within or outside a common plan of development or sale with land disturbance acreage less than 5 acres)	209.00	209.00
Chesapeake Bay Preservation Act Land Disturbing Activities greater than 2,500 sq. ft. and less than 1 Acre (not part of Common Plan, not subject to GP coverage)	290.00	290.00
Small Construction/Land Clearing (Areas within common plans of development or sale with land disturbances less than one acre, except for single family detached residential structures)	290.00	290.00
Small Construction/Land Clearing Activities (1.0 - 5.0 Acres)	2,700.00	2,700.00
Large Construction/Land Clearing Activities (5.0 - 10 Acres)	3,400.00	3,400.00
Large Construction/Land Clearing Activities (10.0 - 50.0 Acres)	4,500.00	4,500.00
Large Construction/Land Clearing (50.0 - 100 Acres)	6,100.00	6,100.00
Large Construction/Land Clearing Activities > 100 Acres	9,600.00	9,600.00
Annual Permit Renewal Fees:		
General/Stormwater Management - Small Construction Activity/CBPA Land Disturbing Activity (not subject to GP coverage)/Land Clearing (Single-family detached residential structures within or outside a common plan of development or sale with land disturbance acreage less than 5 acres)	50.00	50.00
Land Disturbing Permit Maintenance for disturbance less than 1.0 Acre	50.00	50.00
Small Construction/Land Clearing Activities < 1.0 Acre (Common Plan of development except for single family detached residential structures)	50.00	50.00
Small Construction/Land Clearing Activities 1.0 Acre - 5.0 acres	400.00	400.00
Large Construction/Land Clearing Activities 5.0 Acres - 10.0 Acres)	500.00	500.00
Large Construction/Land Clearing Activities 10.0 - 50.0 Acres	650.00	650.00
Large Construction/Land Clearing Activities 50.0 - 100.0 Acres)	900.00	900.00
Large Construction/Land Clearing Activities > 100 Acres	1,400.00	1,400.00
General Permit Modification and Review Fees:		
General/Stormwater Management - Small Construction Activity/CBPA Land Disturbing Activity (not subject to GP coverage)/Land Clearing (Single-family detached residential structures within or outside a common plan of development or sale with land disturbance acreage less than 5 acres)	20.00	20.00
Small Construction/Land Clearing Activities < 1.0 Acre (includes Common Plan of Development except for single family detached residential structures)	20.00	20.00
Small Construction/Land Clearing Activities 1.0 Acre - 5.0 acres	200.00	200.00
Large Construction/Land Clearing Activities 5.0 Acres - 10.0 Acres)	250.00	250.00
Large Construction/Land Clearing Activities 10.0 - 50.0 Acres	300.00	300.00
Large Construction/Land Clearing Activities 50.0 - 100.0 Acres)	450.00	450.00
Large Construction/Land Clearing Activities > 100 Acres	700.00	700.00
Large Construction/Land Clearing Activities 50.0 - 100.0 Acres)	450.00	450.00
Large Construction/Land Clearing Activities > 100 Acres	700.00	700.00
Miscellaneous Fees:		
Technology Fee	5% of all permit related fees	5% of all permit related fees
Commercial Re-inspection Fees (for failed inspections)	125.00	125.00
Residential Re-inspection Fees (for failed inspections)	50.00	50.00
Recordation fee for Declaration of Covenants and BMP Maintenance Documents (includes recordation plus convenience fee)		
1 to 10 pages	30.00	30.00
11 to 30 pages	45.00	45.00
31 or more pages	70.00	70.00
Storm Drain Medallions (each, includes one Liquid Nails)	3.00	5.00
County Land Disturbance Permit	0.00	0.00

**ISLE OF WIGHT COUNTY
UNIFORM FEE SCHEDULE
FISCAL YEAR 2021-2022**

Fees	Fiscal Year 2020-2021	Fiscal Year 2021-2022
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)
Restaurant Week	\$95 early bird/\$120 Reg.	\$120 Restaurants/\$75 Retail
Evening Mistletoe Market Booth Fee	\$100 early bird/\$125 Reg.	\$100 early bird/\$125 Reg.
Parade Entry Fee	\$25/\$50 Car Clubs	\$25/\$50 Car Clubs
Visitor Center Panel	100.00	100.00
TREASURER		
Return Checks	50.00	50.00
Certified Mail Fees	6.80	7.00
Motor Vehicle License Fee	33.00	33.00
Motorcycle License Fee	18.00	18.00
National Guard Motor License Fee	10.00	10.00
Farm Vehicle w/"F" Plates	10.00	10.00
Tax Liens	30.00	30.00
Warrant in Debt	30.00	30.00
Distress Seizure	35.00	35.00
90 Day Late Fee	30.00	30.00
Set off Fee	25.00	25.00



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

POLICY PURPOSE

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

1.01 Policy Goals

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

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

1.02 Policy Implementation and Coordination

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

1.03 Review and Revision

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

COUNTY OF ISLE OF WIGHT, VIRGINIA
FINANCIAL POLICIES

REVENUES

2.01 Revenue Diversification

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

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

2.02 Fees and Charges

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

2.03 Revenue Collections

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

2.04 Use of Fund Balance

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

2.05 Restricted Revenue

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

COUNTY OF ISLE OF WIGHT, VIRGINIA
FINANCIAL POLICIES

BUDGET

3.01 Balanced Budget

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

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

3.02 Use of Current Revenues to Support Current Expenditures

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

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

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

3.04 Review of Fees and Charges

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

3.05 Revenue and Expenditure Projections

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

3.06 Budget Performance Monitoring

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

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

3.07 Maintenance of Capital Assets

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

3.08 Fund Balance Levels

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

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

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

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

3.09 Funding Flow

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

COUNTY OF ISLE OF WIGHT, VIRGINIA
FINANCIAL POLICIES

CAPITAL IMPROVEMENT PLANNING

4.01 Capital Improvement Plan

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

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

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

4.02 Pay-As-You-Go Capital Improvement Funding

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

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

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

DEBT

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

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

5.01 Revenue Anticipation Notes (RANS)

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

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

5.02 Bond Anticipation Notes (BANS)

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

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

5.03 Letters of Credit

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

5.04 Lease Purchase Obligations

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

COUNTY OF ISLE OF WIGHT, VIRGINIA FINANCIAL POLICIES

5.05 Public Private Partnerships

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

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

5.06 Compliance with Legal Requirements

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

5.07 Debt Ratio Policy Limitations

Ceiling

Debt as a Percentage of Assessed Value

4%

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

Debt as a Percentage of General Government Expenditures

12%

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

COUNTY OF ISLE OF WIGHT, VIRGINIA FINANCIAL POLICIES

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

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

5.08 Long Term Debt Policy

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

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

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

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

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

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

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

5.09 Bond Structure

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

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

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

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

5.10 Variable Rate Debt

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

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

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

5.11 Refinanced Outstanding Debt

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

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

5.12 Methods of Issuance

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

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

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

5.13 Bond Insurance

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

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

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

5.14 Use of Special Districts

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

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

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

5.15 Debt Service Reserves

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

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5.16 Underwriter Selection

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

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

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

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

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

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

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

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

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

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

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

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

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

5.17 Consultants

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

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

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

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

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

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5.18 County Financial Disclosure

The County is committed to full and complete financial disclosure, and to cooperating fully with rating agencies, institutional and individual investors, County departments, and the general public to share clear, comprehensive, and accurate financial information. The County is committed to meeting secondary market disclosure requirements on a timely and comprehensive basis.

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DEBT POST-ISSUANCE COMPLIANCE

6.01 Purpose

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

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

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

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

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

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6.02 General Policy and Procedures

Section 1. Compliance Officer.

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

Section 2. General Responsibilities of Compliance Officer.

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

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

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

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

Section 4. Compliance Checklist.

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

6.03 Post-Issuance Tax Compliance

Section 1. Arbitrage. The Compliance Officer shall:

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

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

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

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

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

Section 2. Private Business Use Restrictions.

The Compliance Officer shall:

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

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

Section 3. Reissuance.

The Compliance Officer shall:

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

6.04 Continuing Disclosure Requirements and Other Covenants

Section 1. The Compliance Officer shall:

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

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

6.05 Record Retention

Section 1. The Compliance Officer shall:

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

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

Section 2. Record Retention Duration and Format.

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

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ATTACHMENT A

POST-ISSUANCE COMPLIANCE CHECKLIST

Name of Issue:_____

Issue Date:_____

Review Date:_____

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

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

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

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ATTACHMENT B

DEFINITIONS OF PRIVATE BUSINESS USE AND RELATED TERMS

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

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

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

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

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

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

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

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

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

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

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FINANCIAL POLICIES**

ATTACHMENT C

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

FORM 1 - ANNUAL TAX CERTIFICATION OF DEPARTMENT DIRECTOR

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

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

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

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

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

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

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

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

Date:_____, ____

By:_____

Printed Name:_____

Title:_____

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

**ATTACHMENT C
FORM 1 - APPENDIX A**

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

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

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

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

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

ATTACHMENT C

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

FORM 2 - ANNUAL TAX CERTIFICATION OF DEPARTMENT DIRECTOR

[ISLE OF WIGHT PUBLIC SCHOOLS]

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

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

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

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

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

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

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

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

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

Date:_____, ____

By:_____

Printed Name:_____

Title:_____

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

**ATTACHMENT C
FORM 2 - APPENDIX A**

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

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

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

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

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

ATTACHMENT D

CONTINUING DISCLOSURE CHECKLIST

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

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FINANCIAL POLICIES**

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

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

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

**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**

FIXED ASSETS FINANCIAL POLICIES

8.01 Introduction & Purpose

The County's property control program is structured to serve several functions. It is a perpetual inventory system which provides County officials with information required to control the use and location of County property, determine replacement schedules, serves as a basis to determine property to be covered for insurance purposes, and provides information for the County's financial records. It is the responsibility of each department to ensure that all property and equipment under their control is properly accounted for in the County's Fixed Asset listing. The department director controlling the asset shall be responsible for securing personal property assigned to their department and may be held responsible for any lost or missing County assets.

8.02 Introduction & Purpose

a. Capitalizable Fixed Assets - Defined as any asset or group of assets acquired by the County that has a useful life in excess of two years and a fair market value or acquisition cost of at least \$5,000.00 when received. Examples include land, buildings, easements, vehicles, machinery, etc. Specific determinations shall be referred to the Budget and Finance Department.

b. Controllable Fixed Assets - Defined as any asset acquired by the County requiring tracking and security from theft with a useful life of less than two years and a fair market value or acquisition cost of less than \$5,000.00 when received. Examples include computers, cellular phones, radios, weapons, cameras, video equipment, and power tools. Specific determinations relating to the categorization of specific items shall be referred to the Budget and Finance Department.

8.03 Controllable Assets

Controllable assets are not subject to depreciation and are expensed in the fiscal period acquired.

Controllable assets are typically sensitive in nature and are easily converted to cash. These assets may be required to have an inventory control sticker and shall be listed in the County's controllable fixed asset listing. Controllable assets shall be secured in a manner dependent on its operational use and /or susceptibility to loss or theft. Specific determinations relating to the categorization of specific items shall be referred to the Budget and Finance Department.

8.04 Valuation

a. Valuation of Fixed Assets

Valuation of fixed assets will be at original cost, which includes list price, minus any cash discounts plus shipping and installation costs. (For example, list price of \$8,500 less 10% cash discount plus \$50 shipping and installation = \$7,700 fixed asset value.) Valuation of a donated asset shall be the fair market value of the asset at the date of acquisition.

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FIXED ASSETS FINANCIAL POLICIES

b. Valuation of Group Assets

Group assets are those assets which individually are less than the capitalizable threshold but collectively value above said threshold. The following two criteria shall be used in making such a determination:

1. The expected economic useful service life of the entire group of assets and;
2. The materiality of the total purchase price or acquisition cost of the group of assets involved.

Valuation of group assets will be made on a case-by-case basis at the discretion of the Finance Director upon approval by the County Administrator.

8.05 Depreciation

Depreciation Fixed Assets can be depreciable or non-depreciable. Land is not subject to depreciation. The straight-line depreciation method shall be used on all depreciable fixed assets according to generally accepted accounting principles. A composite life table developed by American Appraisal Associates shall be used as the basis in the determination of an asset's useful life. The useful life of a particular asset may be adjusted based on the County's experience as deemed appropriate.

AMERICAN APPRAISAL COMPOSITE ASSET LIFE TABLE			
ASSET CLASSIFICATION	ASSET LIFE (YEARS)	ASSET CLASSIFICATION	ASSET LIFE (YEARS)
Athletic Equipment	10	Grounds/Agricultural Equipment	15
Appliances/Food Service Equipment	15	Lab/Science/Engineering Equipment	10
Audio Visual Equipment	10	Land	N/A
Books Multi Media Materials	5	Land Improvements	20
Business Machines	10	Law Enforcement Equipment	10
Communications Equipment	10	Licensed Vehicles - General	8
Computer Software	5	Licensed Vehicles - Law Enforcement	5
Contractors/Construction Equipment	10	Machinery and Tools	15
Computer Equipment	5	Musical Instruments	10
Computers	5	Outdoor Recreation Equipment	20
Monitors	5	Stage and Auditorium	20
Printers	5	Buildings	50
Fine Arts and Antiques	N/A	Portable Classrooms	25
Fire Department Equipment	12	Custodial Equipment	15
Furniture and Accessories	20	Copiers	5

8.06 Recording of the Fixed Assets

All asset records shall be kept current. Fixed assets shall be entered into the fixed asset accounting system on a monthly basis. The acquiring department shall complete a Fixed Asset Addition Form for all capitalizable and controllable assets acquired and, where appropriate, submit said form with the request for payment to the Budget and Finance Department for processing. The Budget and Finance Department shall process all Fixed Asset Addition Forms in a timely manner.

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

FIXED ASSETS FINANCIAL POLICIES

Budget and Finance shall review all charges to property line items (equipment, vehicle, etc.) subsequent to each payable cycle and note any expenditures that meet the fixed asset classification definitions above. This information shall be reconciled to the Fixed Asset Addition Forms submitted by Departments. Asset information will be entered to the fixed asset system monthly.

Each capitalizable and controllable asset (where appropriate) will be assigned a fixed asset number. These numbers shall have corresponding tags and shall be affixed to the assets. The Budget and Finance Department shall be responsible for issuing asset tag numbers and ensuring said tags are initially affixed to the acquired property where applicable.

Departments shall be responsible for monitoring the department's property listing as provided by the Department of Budget and Finance quarterly for accuracy and completeness and for ensuring asset tag numbers are attached to equipment where required. It is the department's responsibility to ensure that fixed asset records remain current and accurate.

8.07 Placement Locations for Fixed Assets

To assist in locating property tags affixed to assets, tags shall be affixed in identical locations on similar items. Tags shall be placed on the front main body of the asset and should be clearly visible where possible and in a location that is not subject to disturbance or dislocation.

8.08 Disposing of Fixed Assets

When a fixed asset is no longer of use to a department or becomes obsolete requiring disposal, a Fixed Asset Disposal Form shall be completed and forwarded to the Budget and Finance Department for asset transfer to another department or surplus processing.

8.09 Audit of Fixed Assets

The inventory of fixed assets shall be subject to audit internally by the Budget and Finance Department and externally by independent auditors hired for the annual fiscal yearend audit.

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

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

COUNTY OF ISLE OF WIGHT, VIRGINIA FINANCIAL POLICIES

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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BOND RATINGS

Rating Criteria

There are four primary factors that comprise credit rating grades:

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

Rating Grades

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

Fringe Benefits - Employee compensation that is in addition to wages or salaries such as retirement, health insurance, and life insurance.

Full Faith and Credit - A pledge of the general taxing power of a government to repay debt obligations.

Full-Time Equivalent Position (FTE) – The number of hours per year that a fulltime employee is expected to work, typically 2,080 hours.

Fund - An accounting entity that has a set of self-balancing accounts and that records all financial transactions for specific activities or government functions. Isle of Wight County has the following fund types: general fund, special revenue, debt service, capital project, enterprise, internal service, and component unit (school operating).

GLOSSARY OF TERMS

Fund Balance - The accumulation of excess revenues over expenditures.

General Fund - The basic operating fund accounts for most of the financial resources and expenditures of the County.

General Ledger – The accounting file that contains a listing of the various accounts necessary to reflect the financial position of the government.

General Obligation Bonds (GO) - Bonds that finance a variety of public projects such as buildings and improvements. The repayment of these bonds is usually made from the general fund to the debt service fund. The bonds are backed by the full faith and credit of the County.

Governmental Funds - Funds generally used to account for tax-supported activities such as general fund, special revenue fund, debt service fund, and capital projects fund.

Grant - A contribution by the state or federal government or other organization to support a particular program or service of the County. Grant funds are designated for a specific purpose.

HOME Investment Partnership Grant – A federal grant designed to expand the supply of affordable housing for persons or families qualifying as low-income under U.S. Department of Housing and Urban Development (HUD) guidelines.

Internal Service Fund – A fund used to account for the financing of goods or services provided by one department to another department on a cost reimbursement basis. The County has the following internal service funds: Technology Services and Risk Management.

Long Term Debt - Debt with maturity of more than one year after the date of issuance. The County typically issues bonds for 20 to 30 years.

Modified Accrual Accounting - A basis of accounting in which expenditures are accrued but revenues are accounted for on a cash basis. This accounting technique is a combination of cash and accrual accounting as expenditures are immediately incurred as a liability while revenues are not recorded until they are actually received or are measurable and available for expenditure.

Non-Categorical Aid – Revenue from the state or federal government that may be spent at the local government's discretion.

Operating Budget - The portion of the budget that pertains to daily operations that provides basic governmental services. The operating budget contains appropriations for expenditures such as personnel, fringe benefits, office supplies, utilities, telecommunications, travel and training, dues and memberships, and capital outlay.

Performance Measures - Specific quantitative and qualitative measures of work performed as an objective of a County department.

Revenue - Sources of income that finance the operations of County government.

GLOSSARY OF TERMS

Special Revenue Fund – A fund that accounts for the proceeds of specific revenue sources that are legally restricted for specified purposes other than for major capital projects. The County has the following special revenue funds: E-911, Social Services, Comprehensive Services Act, Section 8 Housing, Grants, County Fair and Heritage Park Concert Fund.

Taxes – Charges levied by the County for the purpose of financing services performed for the common benefit of the people.

Unassigned Fund Balance - The excess of a fund's assets or available cash that is unrestricted and available for appropriation. .

Virginia Retirement System (VRS) – The Commonwealth of Virginia's public retirement system that acts as a common investment and administrative agent for the political subdivisions in the Commonwealth of Virginia.

ISLE OF WIGHT COUNTY, VIRGINIA

17090 MONUMENT CIRCLE, ISLE OF WIGHT, VA 23397, 757.365.6307, WWW.CO.ISLE-OF-WIGHT.VA.US