ADOPTED
OPERATING & CAPITAL BUDGET

FOR PERIOD ENDING JUNE 30, 2026



Local Roots, Global Reach

ISLE OF WIGHT
COUNTY, VIRGINIA

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

County of Isle of Wight
Virginia

For the Fiscal Year Beginning

July 01, 2024

Christopher P. Morrill

Executive Director

HOW TO READ THE BUDGET DOCUMENT

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

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

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

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

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

- Strategic Planning and Budget Development Process
- Budget Development Calendar
- County Financial Structure

IV. **Fund Summaries and Details**: includes a summary of significant issues and changes by Fund as well as detailed revenue estimates and appropriations for each Fund.

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

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

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

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COUNTY ADMINISTRATOR'S MESSAGE

Local Roots, Global Reach

ISLE OF WIGHT COUNTY, VIRGINIA

April 1, 2025
The Honorable Board of Supervisors
Isle of Wight County, Virginia

Honorable Members of the Board:

I am pleased to submit the FY 2025-26 budget for Isle of Wight County to the Board of Supervisors and our citizens. This Budget was prepared to meet the needs of a growing community by providing cost efficient and effective public services. The team of staff responsible for preparing the budget has attempted to create a document that is transparent and understandable to every citizen and addresses the basic responsibilities of local government.

The proposed FY 2025-26 budget will require an increase in the real estate tax rate from **$.73 to $.78**. The personal property tax rate will remain at **$4.50**. One penny of real estate tax is expected to generate **$686,000**.

The key priority for the upcoming fiscal year is to fund the necessary functions of Isle of Wight County while keeping the tax rate as low as possible.

The General Fund operating budget totals **$113,265,012**. The largest source of these funds is General Property taxes ($80.1 million) or 70.8% of the budget. The largest uses of County funds are for Education ($36.4 million, 32.1%), Public Safety ($19.2 million, 16.9%), and Debt Service ($13.4 million, 11.8%). A continuing item has been included again this year to appropriate **$4 million** from Fund Balance and transfer those funds to our Capital Projects Fund for one-time capital needs in Utilities and School projects. Additionally, debt financing in the amount of **$6 million** is proposed for other capital needs. Our goals include diversifying our revenue sources to become less dependent on residential property taxes and reducing debt service as a percentage of our expenditures.

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

Revenue Highlights

Real Property Taxes – Housing starts rebounded and increased 14% in calendar year 2024. There were 241 housing starts in 2024 compared to 211 in 2023. A trend is developing in the location of the new residential housing starts. In 2024, 79% of new houses were started in the northern end of the County which includes Carrollton and the Town of Smithfield. The percentage in 2021 was 86% and 84% in 2022. While new housing permits are overwhelmingly issued for the northern end of the County, this trend indicates there is a migration from the more populated northern end to less densely populated areas of the County.

The Benns Grant apartment complex is the latest new construction of multi-family properties to be added to the tax base in FY25. This property contains 240 units, which equates to $178,300 per unit. This apartment complex will generate approximately $312,000 annually in real estate taxes.

Previously, commercial development and construction were basically nonexistent. FY25 is experiencing substantial growth. The two major retailers at the Crossings and the 460 Commerce Center are significant investments that will expand our real estate base. New commercial and industrial assessments in FY26 will amount to nearly 20% of the total new construction assessments. A 1.8% increase in assessments is forecast for FY 26 with a total value of $6,804,000,000 and revenue of $51,479,000 based on the proposed tax rate of **$.78** and a collection rate of 97%.

Personal Property – Motor Vehicles – The value of used motor vehicles has dropped slightly in 2025 according to J.D. Power. The Car Tax Relief percentage will remain at 33%. A 2% growth is forecast for FY 26 with revenue of $14,700,000 based on a 91.5% collection rate.

Machinery & Tools Tax – The Machinery and Tools category has experienced minimal growth during the past three years. Assessments are forecasted to remain level over actual FY25 assessments. A decrease of 2.5% over current revenues for the M&T tax is expected to generate revenue of $6,064,000.

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 for the state and localities. Online sales tax now represents approximately 41% of all retail sales for Isle of Wight County. An increase of 13.6% is forecast for the current fiscal year compared to last year.

The Federal Reserve has reported a slowdown in consumer spending, however. Based on this forecast, next year's sales tax revenue will generate $5,000,000, which is an increase of $600,000 over the FY25 budget but flat compared to the estimate for actual collections in FY25.

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 a result of the general reassessment of real estate in 2023 the county's sales ratio decreased 7% from 2024 to 2025. It is anticipated that the real estate assessments will increase 16% in the next fiscal year which will result in revenue of $1,928,000 based on the new tax rate of $.78.

Recordation and Wills Tax – The tax on recordation of real property has followed the real estate market and started to decline after increases over several years. After collecting $591,834 in FY24, we estimated $600,000 in FY25. I am projecting $600,000 for FY26, which is the same as last year's budgeted amount.

Building Permits – Building permit fee revenue is a direct reflection of housing starts and construction activity throughout the County. $543,000 was received in FY24 and we expect to collect approximately the same amount in FY25. I am estimating $550,000 in FY26 which is a decrease of $50,000 over last year due to level building activity and the uncertain economy.

Utilities Fund – Due to a 4% increase in the price of water from the Western Tidewater Water Authority, a 66-cent increase in the price/1000 gallons of water and a 43-cent increase in the monthly meter fee is proposed. This will result in a monthly increase of **$3.73** or 4.5% for the typical customer who uses 5000 gals/month.

A $2.00 increase in the price/1000 gallons of sewer is proposed to address maintenance issues within the varied sewer systems throughout the County including the Windsor system and pump stations in various neighborhoods. A $500 increase in the connections fees for water and sewer is also proposed.

Expenditure Highlights

Public Schools – An increase of $3,158,780 is proposed in local operating funds for the Isle of Wight County Public Schools. The local capital maintenance appropriation is proposed to remain at $250,000.

Public Safety – The budget continues the replacement schedule for Sheriff's Office vehicles by lease financing 6 new vehicles. A replacement van is also proposed for Animal Control.

Western Tidewater Regional Jail – The bulk of the increase in the jail budget is related to salary increases resulting from a pay study to stem the flow of jail employees to other law enforcement agencies and a reduction in the amount of telephone commissions due to a new law that caps the rate.

Debt Service – Bonds totaling $7.4 million were issued in October 2024 to fund the replacement of the Carrollton Elementary HVAC system. Our total Debt Service budget for the General Fund in FY26 will be $13.4 million. $8.45 million of the payments will be for principal.

Personnel

Isle of Wight County competes for employees across the Hampton Roads region. We completed a new compensation study in FY23 which brought our salary ranges more in line with our neighboring localities. To maintain our competitiveness, I have included a 3% general wage increase for all full-time and part-time employees.

The County Health Plan experienced a moderate year with a 9.5% increase in rates. We are continuing the same County/Employee cost sharing plan for health insurance established in FY20. We are also continuing the High-Deductible Health Plan (with Health Savings Account) which was added last year. This plan has the potential to provide savings for employees and the County.

New Positions

No new positions have been included in this year's budget due to the need for a tax increase.

Fleet Upgrades

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

Capital Budget

Consistent with the Board's adoption of the FY26-35 Capital Improvements Program, a Capital Budget of $12.87 million is included to move various capital projects forward. Significant capital expenditures include Schools $6.5 million, Utilities $2.0 million, Public Buildings $3.2 million, and Parks & Recreation $1.2 million.

The Capital Budget is fully funded with proposed financing, General Fund transfer, proffers, and grants.

Acknowledgements

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

Sincerely,



Randy Keaton
County Administrator

AMENDMENTS TO PROPOSED BUDGET

PROPOSED CHANGES

4/1/2025 Proposed Budget **$113,265,012**

Reductions:

		REVENUE	EXPENSE
15-May	Correct Real Property Tax Revenue (.005)	$343,000	
	County Budget Reduction		$169,015
8-May	School Budget Reduction		
	~~County Budget Reduction ($139,500+45,500)~~		$93,000
1-May	~~Reduce tax rate by 1 cent~~		
	Corrected Business License revenue	$27,000	
	Reduction of M&T tax estimate	$350,000	
24-Apr	Corrected Tourism revenue	$6,750	
	Fund scanning in FY25		$92,000
	Cut Cost of 2 vacancies		$131,000
	Increase water rates by adtl 15%		$445,000
	Eliminate Capital Outlay in PU		$100,000

Additions:

		REVENUE	EXPENSE
15-May	Correct Other Property Tax Revenue	$252,000	
	Clerk of Court Position		$78,015
8-May	~~School Budget Adjustment ($100,000)~~		
1-May	~~Inc. Business license revenue~~		
	~~M&T tax increase~~		
	F&R Medics in Rushmere 1 (7/1) & 2(1/1)		$187,125
24-Apr	Inc. Inspection fees	$70,000	
	Inc. lease financing	$136,000	
	Inc. sale tax estimate	$223,000	
	Increase Tax Relief		$500,000
	Fund 2 deputies Jan. 1		$83,125
	Fund 2 deputy cars		$136,000
REVENUE CHANGES		**($45,750)**	
EXPENSE CHANGES			**($45,750)**

5/15/2025 Proposed Budget **$113,219,262**

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COUNTY ORGANIZATION AND INFORMATION

FY2025-26 BOARD OF SUPERVISORS

CHAIRMAN

DISTRICT 5



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

VICE CHAIRMAN

DISTRICT 3

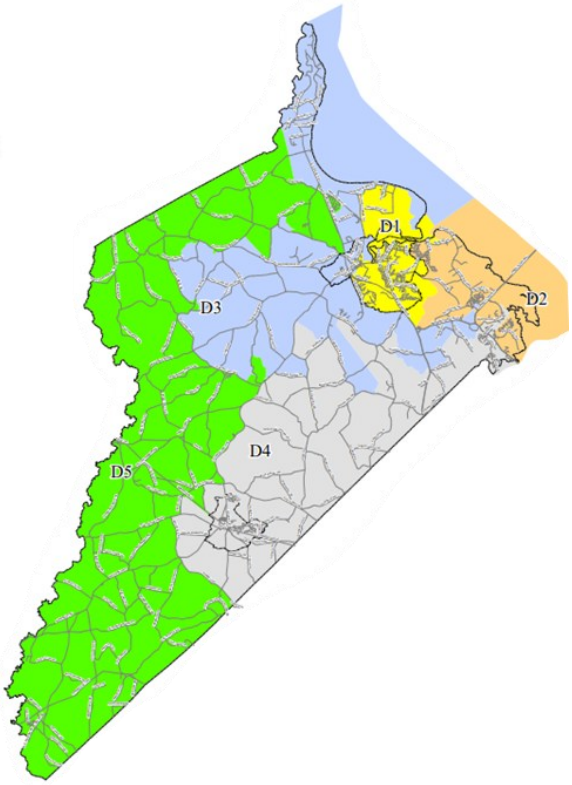


Rudolph Jefferson
Hardy District
End of Term: 12-31-2025
rudolph.jefferson@isleofwightus.net

DISTRICT 2



Thomas J. Distefano
Newport District
End of Term: TBD
tdistefano@isleofwightus.net



DISTRICT 4



Joel C. Acree
Windsor District
End of Term: 12-31-2027
jacree@isleofwightus.net

DISTRICT 1



Renee K. Rountree
Smithfield District
End of Term: 12-31-2027
rrountree@isleofwightus.net

COUNTY OFFICIALS

CONSTITUTIONAL OFFICERS

Georgette C. Phillips, Commonwealth's Attorney

Gerald H. Gwaltney, Commissioner of the Revenue

Laura E. Smith, Clerk of Circuit Court

James R. Clarke, Jr., Sheriff

Julie Slye, Treasurer

Elected as set forth in the Virginia State Constitution

ADMINISTRATIVE OFFICERS

Randy R. Keaton, County Administrator*

Donald T. Robertson, Assistant County Administrator

Stephanie Wells, 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, COMMISSIONS & COMMITTEES

Isle of Wight County School Board

Social Services Board

Economic Development Authority

Planning Commission

Board of Zoning Appeals

Wetlands Board

Historic Architectural Review Committee

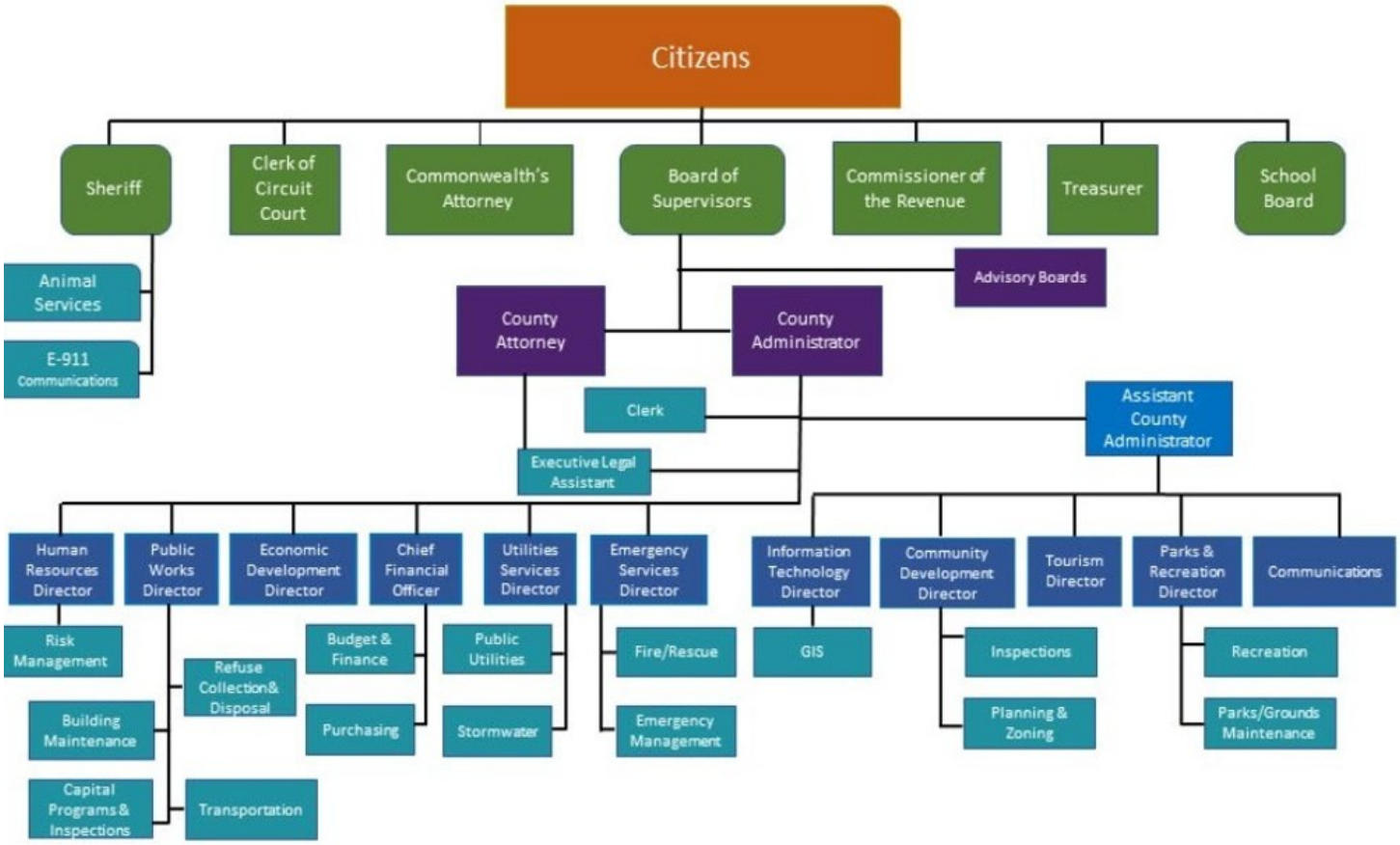
Agricultural/ Forestal District Advisory Board

Commission on Aging

E911 Advisory Board

Fair Committee

FY-2025-26 COUNTY ORGANIZATION CHART



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.

ISLE CARES

CHOICE • ACCOUNTABILITY • RURAL HERITAGE • EXCELLENCE • SERVICE

LONG TERM STRATEGIC PLAN

STRATEGIC DIRECTION: EFFECTIVE GOVERNANCE AND COMMUNITY PARTNERSHIPS

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

LONG TERM STRATEGIC PLAN

STRATEGIC DIRECTION: ECONOMIC WELL-BEING AND QUALITY OF LIFE

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

STRATEGIC DIRECTION: MANAGING GROWTH AND CHANGE

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

STRATEGIC DIRECTION: FUNDING THE FUTURE

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

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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.

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

HISTORY

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

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

COMMUNITY PROFILE

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

By 1634, the Colony consisted of eight shires or counties with a total population of approximately 5,000 inhabitants. One of these was Warrosquyoake Shire, an Anglicization of the indigenous name, which was renamed Isle of Wight County in 1637, after the island off the south coast of England of the same name. The name was probably changed because the Isle of Wight had become the home of some of the principal colonists, namely the families of Richard Bennett, Thos. Spain, Christopher Lawne, and James Peterson (among others), though the Native American name went through multiple Anglicizations, eventually also being known as "Warwicke Squeake" among the local inhabitants.

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

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

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

COMMUNITY PROFILE

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.

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.

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 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.



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.



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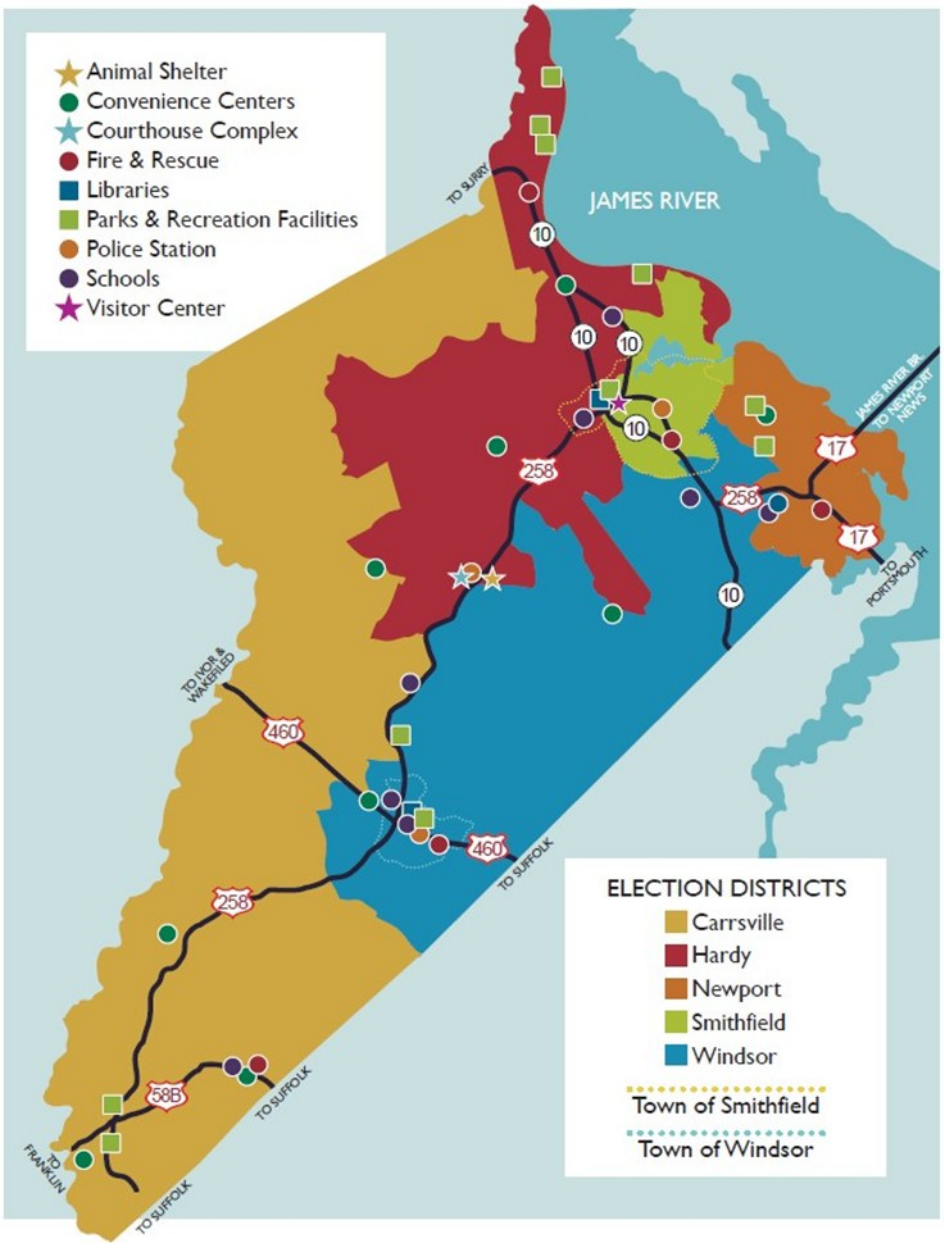
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STATISTICAL INFORMATION

Background

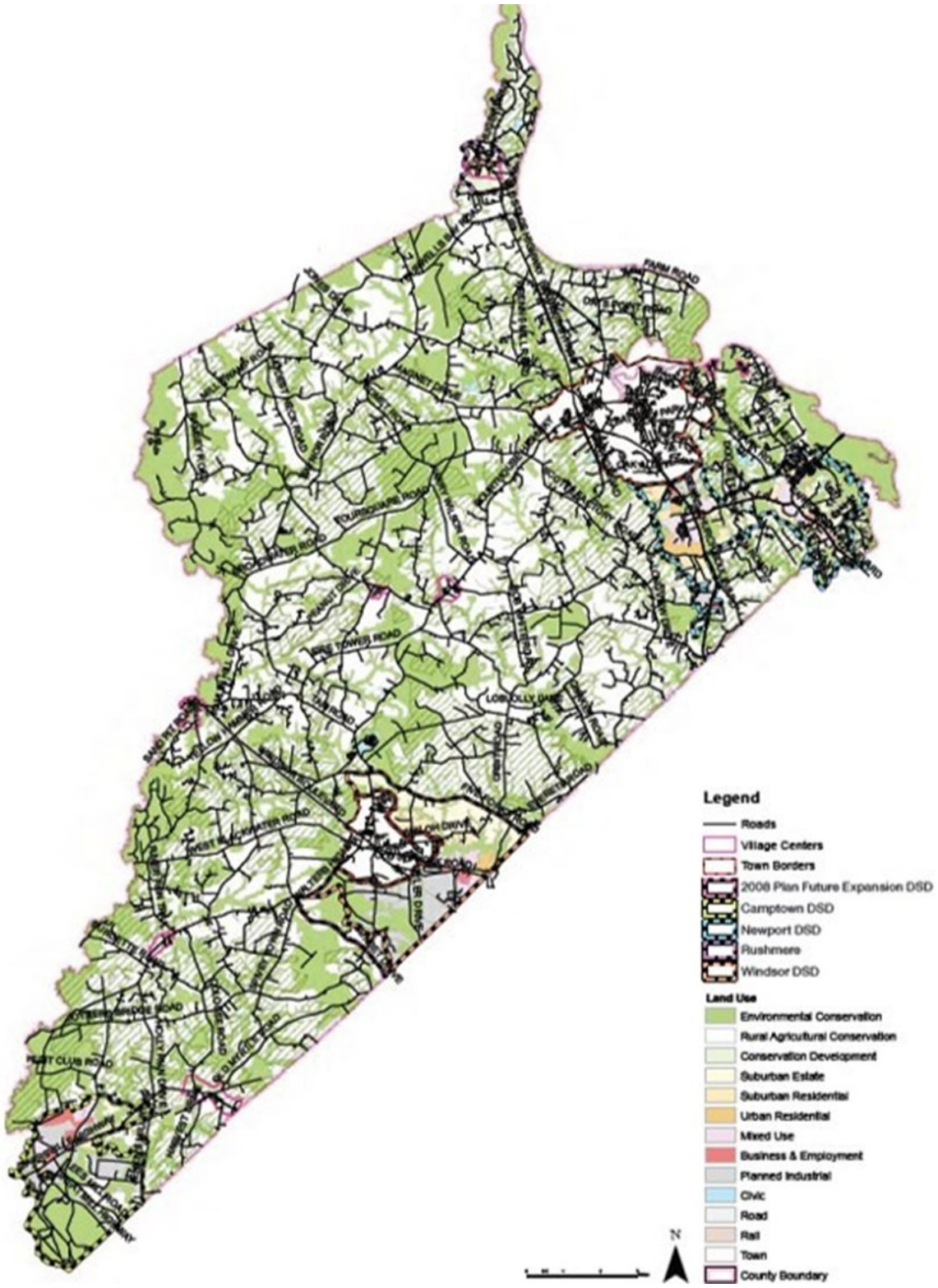
The information provided in this section has been collected from the Virginia Employment Commission Labor Market Information, and it provides an overview of the Isle of Wight County to accompany the overall budget information provided in this document.

County Profile



STATISTICAL INFORMATION *CONTINUED*

County Land Use

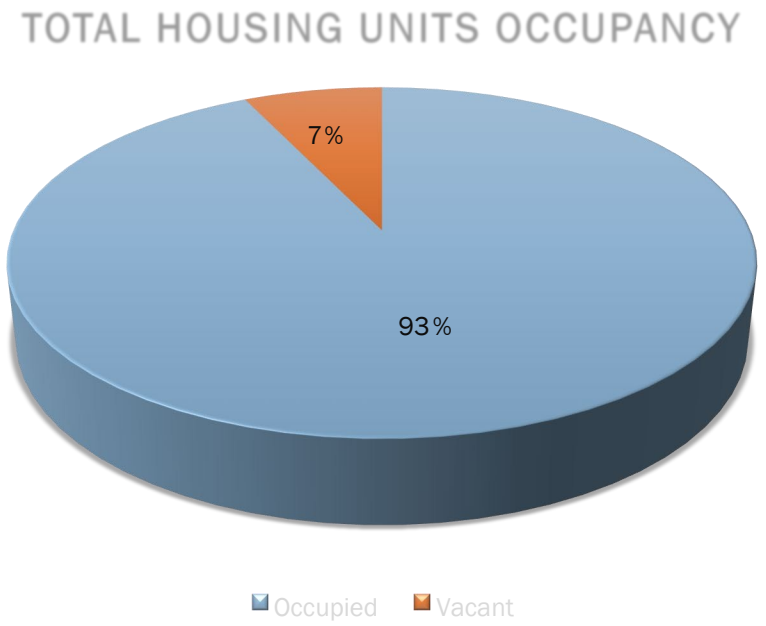


STATISTICAL INFORMATION *CONTINUED*

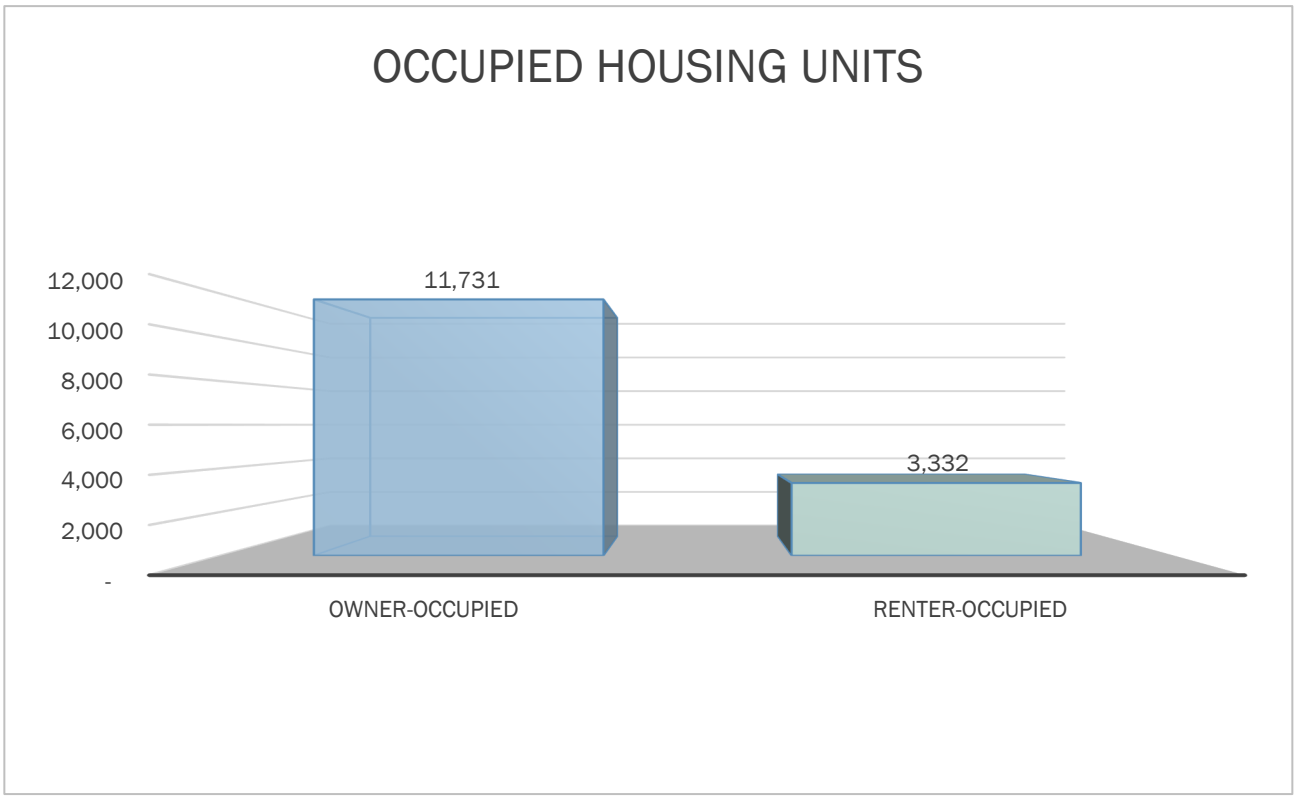
Land Use Designation	In DSD's*	%	Outside DSD's*	%
Environmental Conservation	8,908.31	37.43%	71,506.03	39.42%
Rural Agricultural Conservation	634.93	2.67%	96,955.96	53.45%
Conservation Development	458.68	1.93%	-	0.00%
Suburban Estate	3,239.94	13.61%	-	0.00%
Suburban Residential	2,449.59	10.29%	-	0.00%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

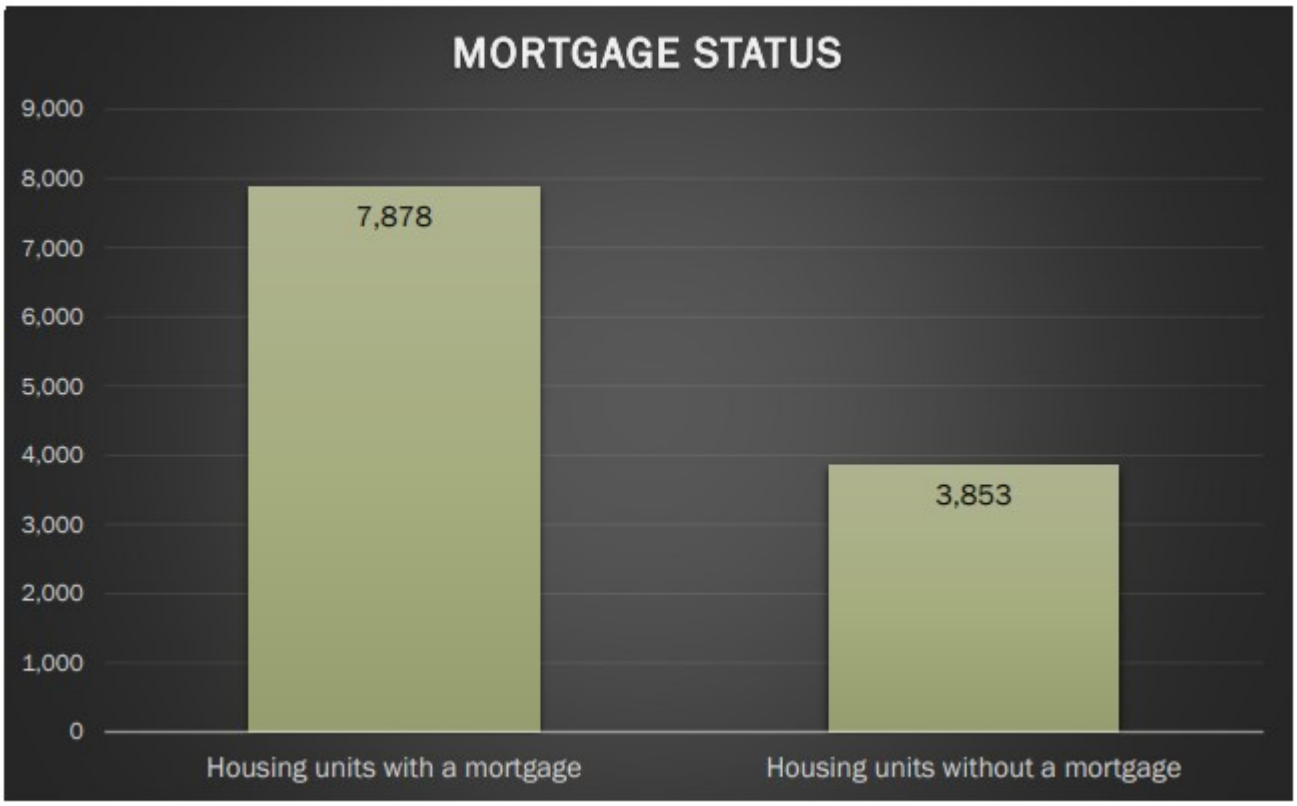
**Development Service Districts*

County Housing

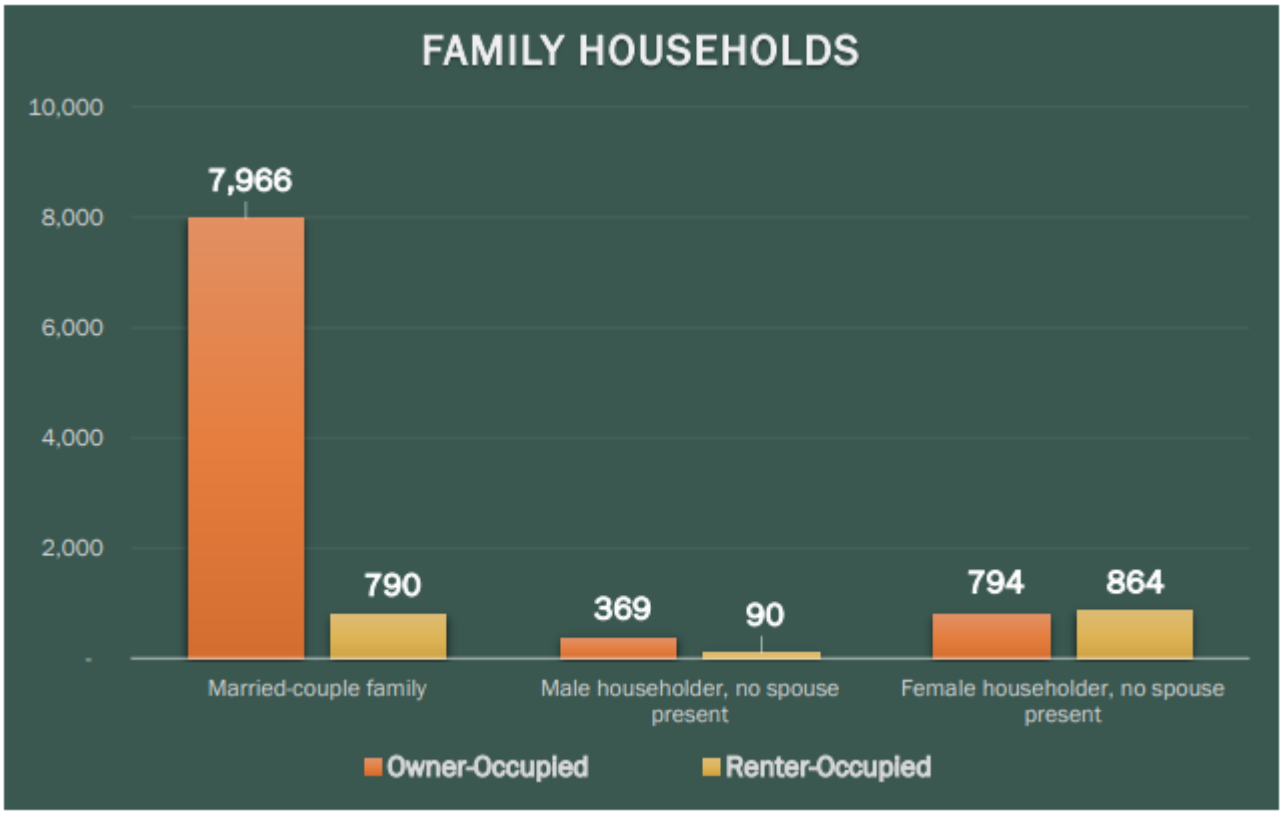


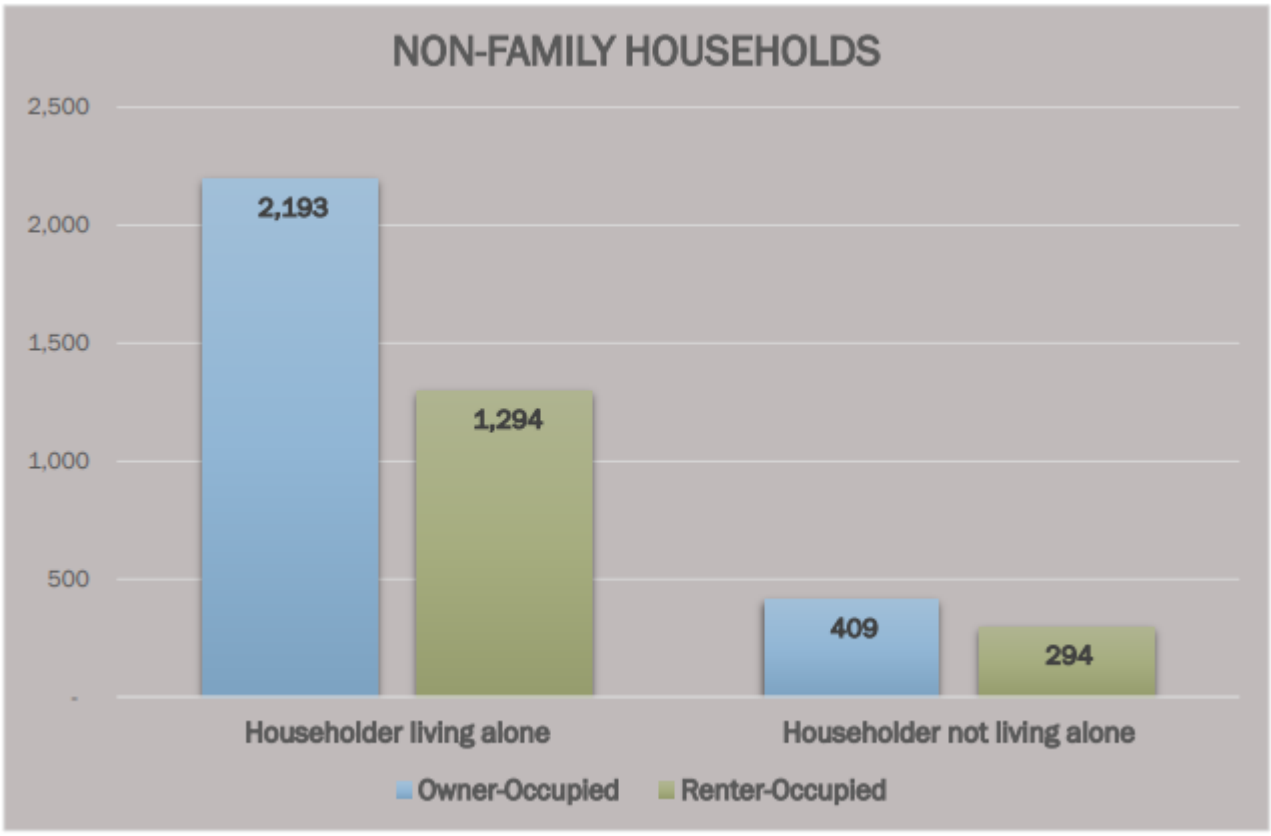
STATISTICAL INFORMATION *CONTINUED*





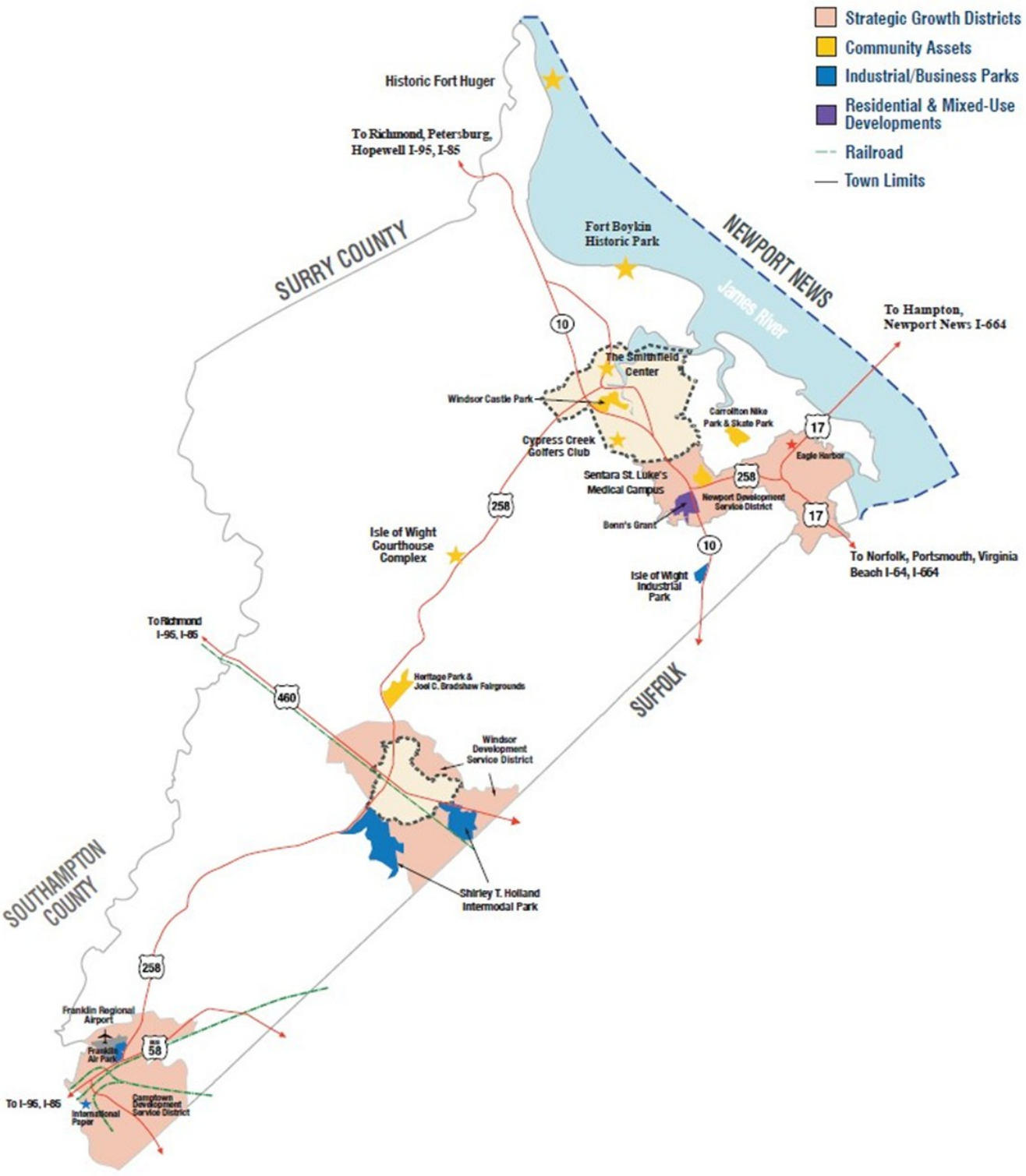
STATISTICAL INFORMATION *CONTINUED*





STATISTICAL INFORMATION *CONTINUED*

Facilities & Infrastructure



STATISTICAL INFORMATION *CONTINUED*

Demographic Profile

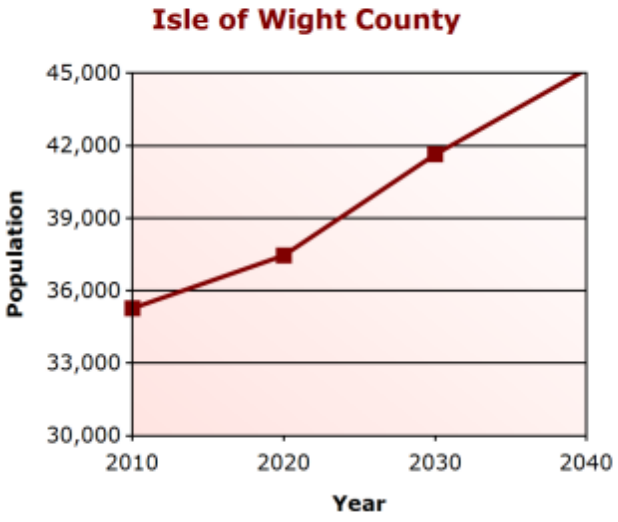
This Demographic Profile provides an in-depth analysis of the population in Isle of Wight County. Most of the data is produced by the U.S. Census Bureau.

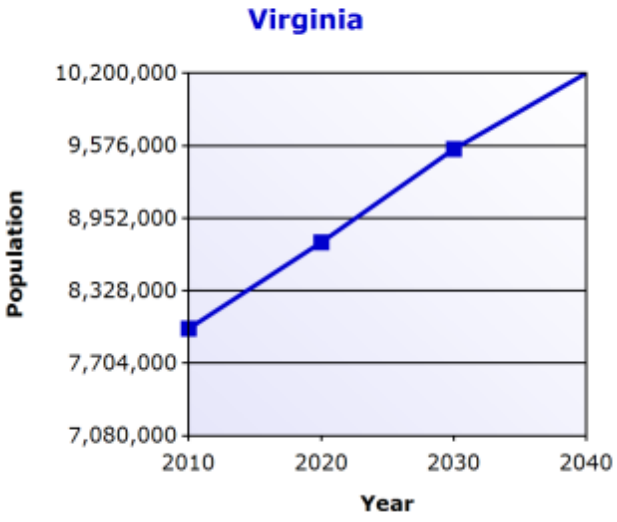
Population by Age

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

STATISTICAL INFORMATION *CONTINUED*

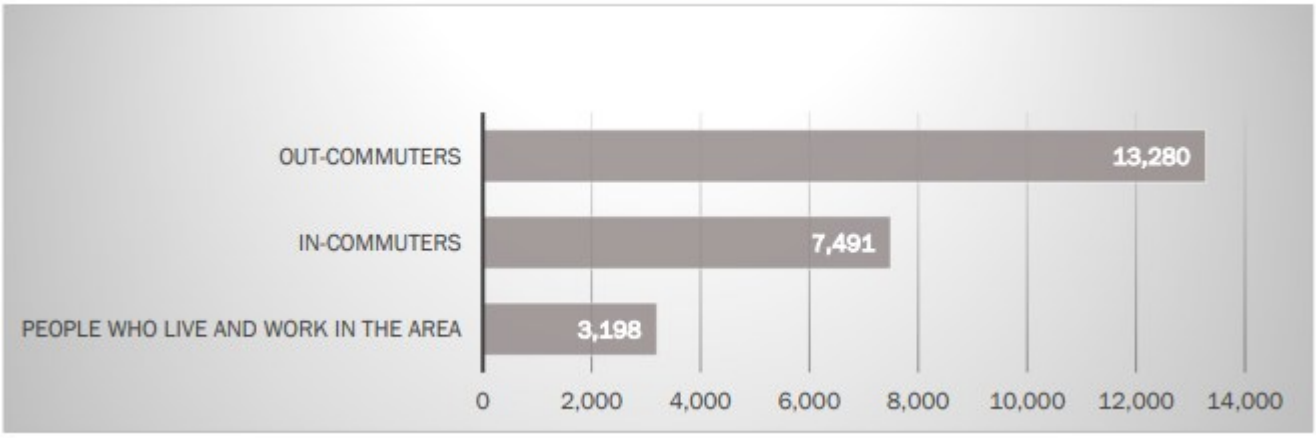
Population Change





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

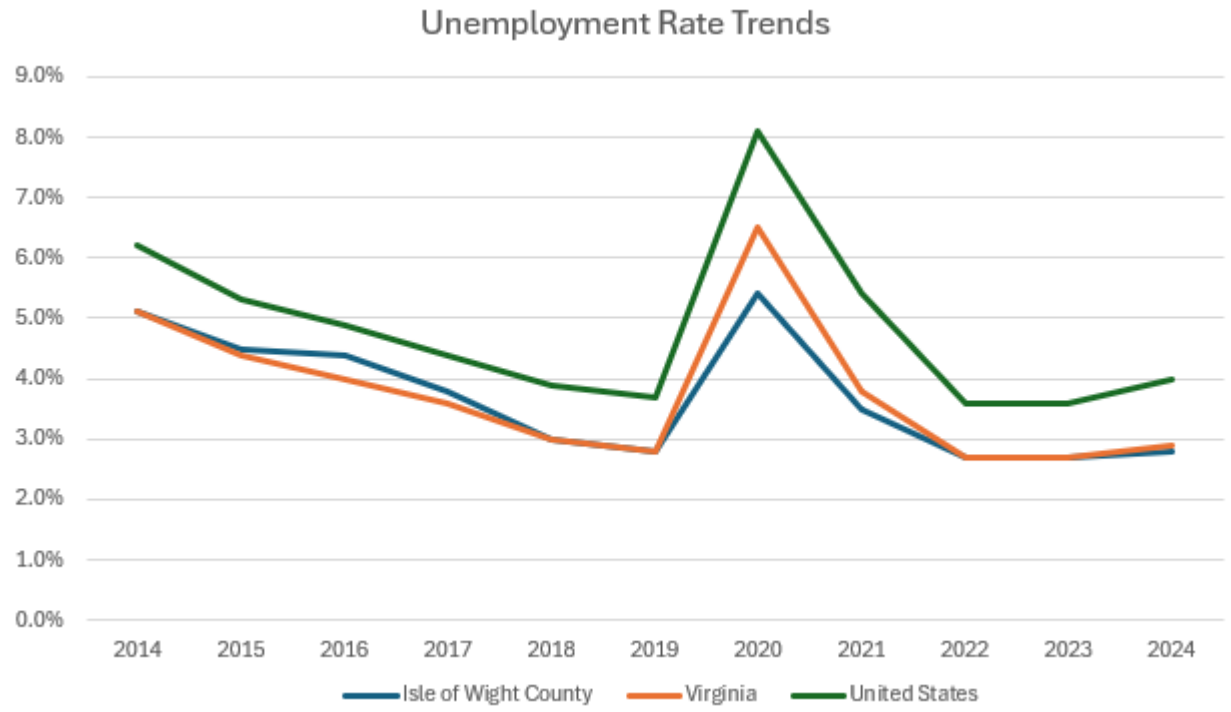
Commuting Patterns



STATISTICAL INFORMATION *CONTINUED*

Economic Profile

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



	Isle of Wight County	Virginia	United States
2014	5.1%	5.1%	6.2%
2015	4.5%	4.4%	5.3%
2016	4.4%	4.0%	4.9%
2017	3.8%	3.6%	4.4%
2018	3.0%	3.0%	3.9%
2019	2.8%	2.8%	3.7%
2020	5.4%	6.5%	8.1%
2021	3.5%	3.8%	5.4%
2022	2.7%	2.7%	3.6%
2023	2.7%	2.7%	3.6%
2024	2.8%	2.9%	4.0%

STATISTICAL INFORMATION *CONTINUED*

Principle Employers

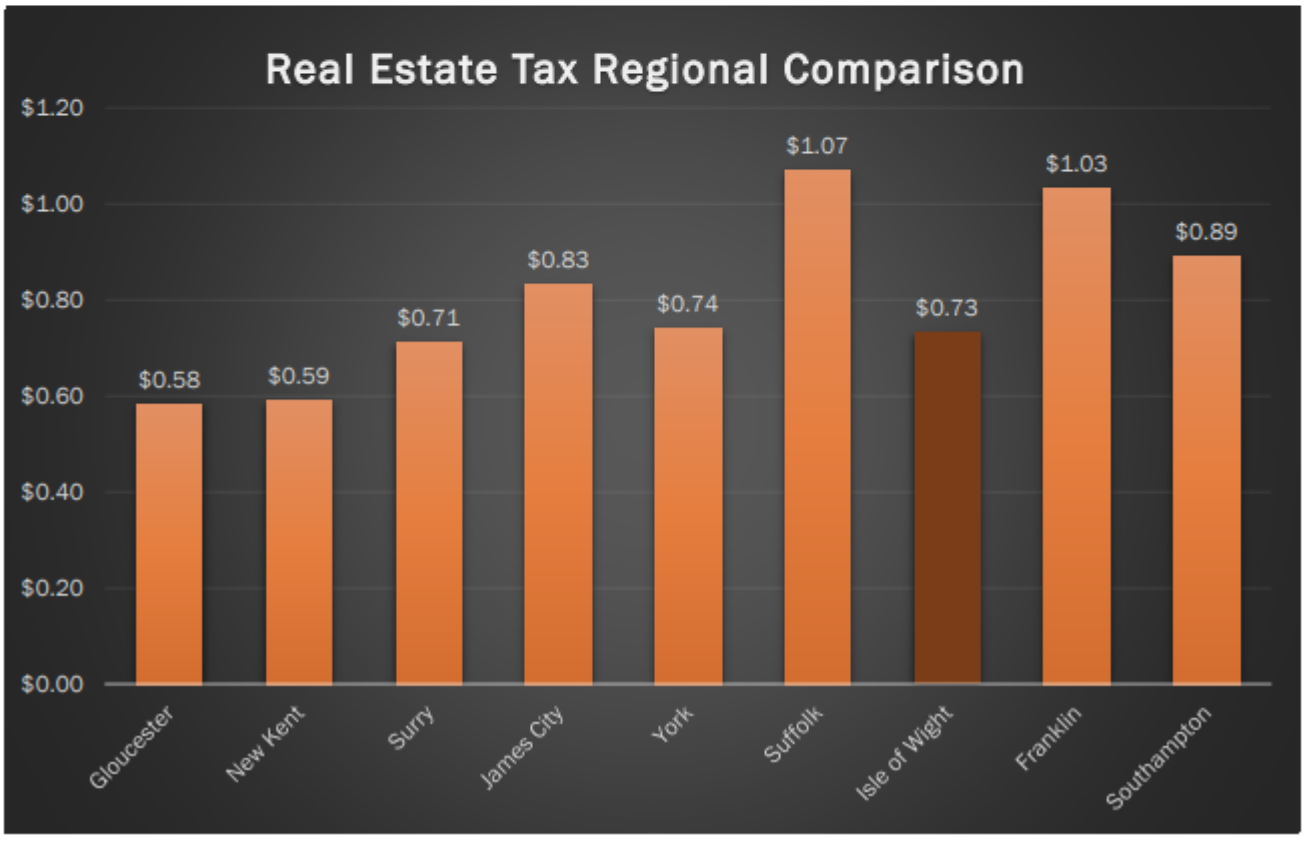
1. Smithfield Fresh Meats Corporation
2. Isle of Wight County School Board
3. Green Mountain Coffee Roa Inc
4. County of Isle of Wight
5. Smithfield Support Services Corp
6. International Paper Company
7. Food Lion
8. Cost Plus Inc
9. C R England Inc
10. Tak Investments Holding LLC
11. Riverside Regional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

Employment by Industry

	Employees	%
Agriculture, Forestry, Fishing & Hunting	183	1.84%
Construction	526	5.30%
Manufacturing	2,260	22.77%
Wholesale Trade	221	2.23%
Retail Trade	1,012	10.20%
Transportation and Warehousing	381	3.84%
Information	19	0.19%
Finance & Insurance	169	1.70%
Real Estate and Rental and Leasing	71	0.72%
Professional, Scientific and Technical Services	312	322
Management of Companies and Enterprises	393	3.96%
Admin and Support and Waste Management	511	349
Health Care and Social Assistance	888	8.95%
Arts, Entertainment and Recreation	121	1.22%
Accommodation & Food Services	1,091	10.99%
Other Services (except Public Administration)	337	339
Federal Government	81	0.82%
State Government	78	0.79%
Local Government	1,394	14.05%
Unclassified	27	0.27%

Principal Real Estate Taxpayers

	Assessed Value	Percent of Total Assessed Value
International Paper	$91,363,800	1.73%
Vereit real Estate LP	$71,821,800	1.36%
Smithfield Farmland Corp	$29,296,300	0.55%
Smithfield Foods Inc	$16,106,700	0.30%
Eagle Harbor Apartments, LP	$26,000,000	0.49%
Eagle Harbor West LLC	$27,000,000	0.51%
Green Mountain Coffee Roasters	$19,611,300	0.37%
Eagle Harbor Apartments II, LP	$17,000,000	0.32%
LDI Virginia LLC	$15,152,400	0.29%
Sentara Healthcare	$14,786,800	0.28%



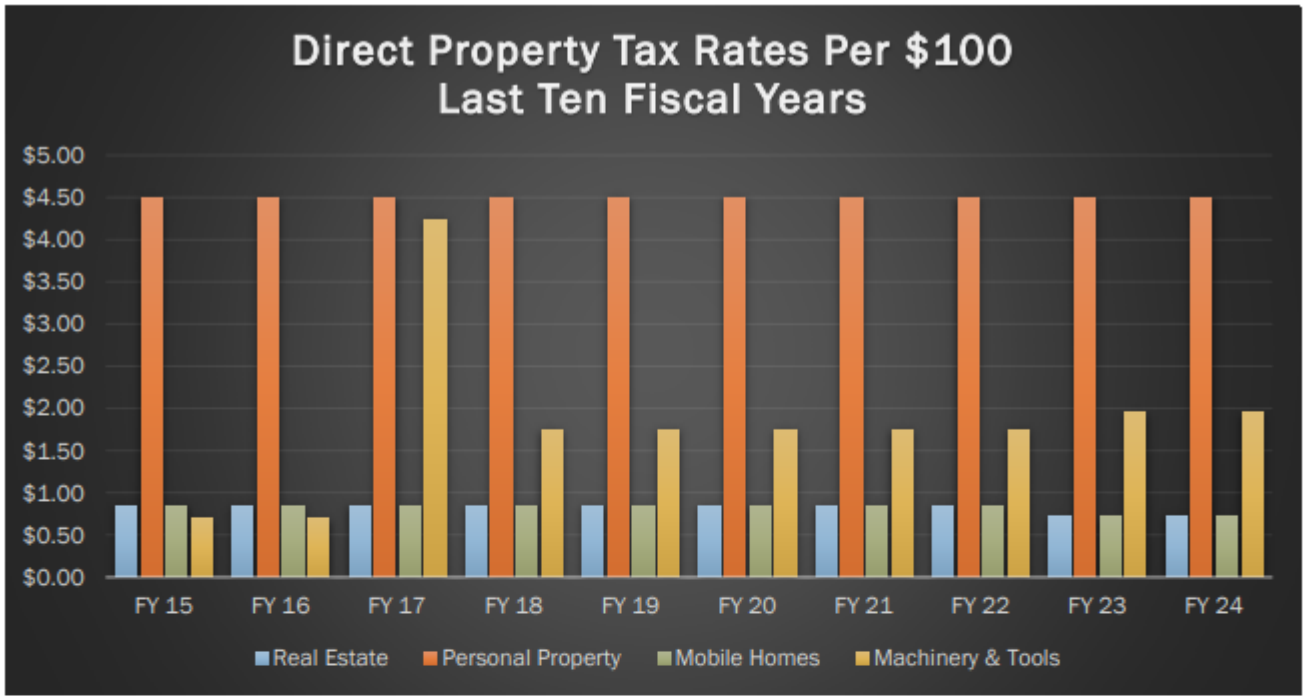
STATISTICAL INFORMATION *CONTINUED*

Principal Personal Property Taxpayers

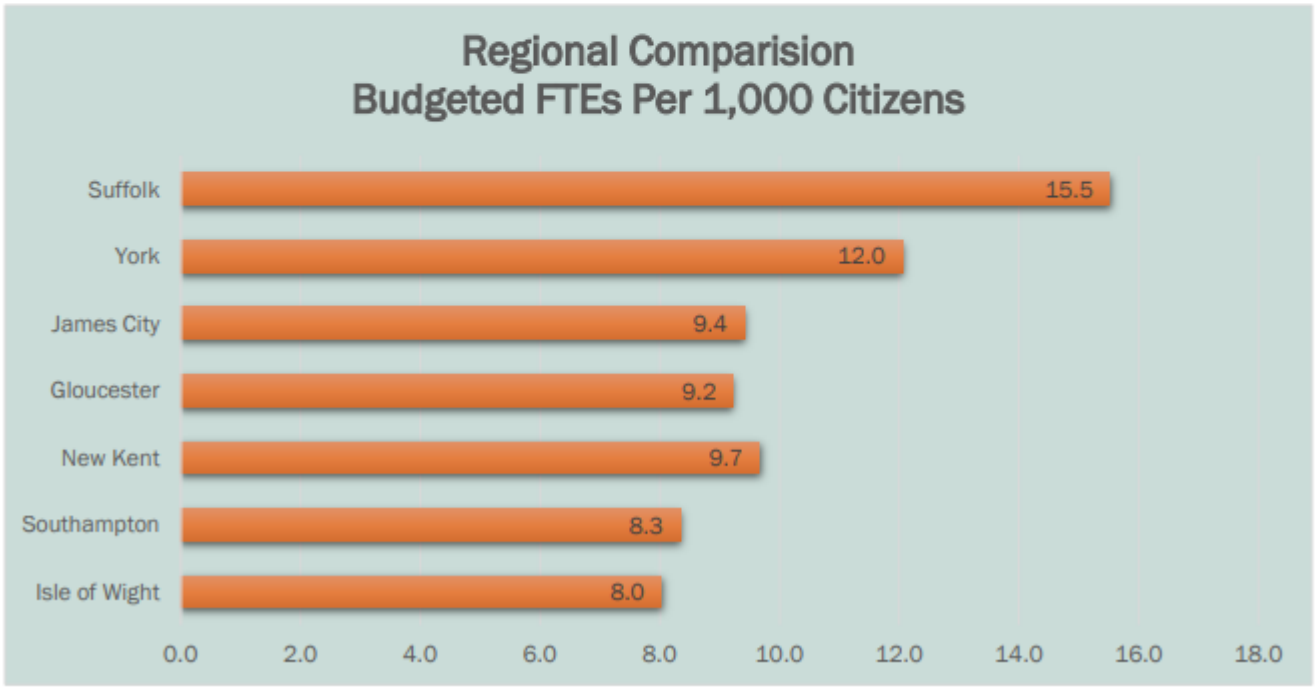
	Assessed Value	Percent of Total Assessed Value
International Paper	$153,438,213	17.22%
Gwaltney of Smithfield Ltd.	$53,935,697	6.05%
Keurig Green Mountain Inc	$38,195,460	4.29%
ST Tissue LLC	$24,782,074	2.78%
Cost Plus Inc.	$7,444,540	0.84%
Franklin Lumber LLC	$7,335,452	0.82%
Food Lion	$2,093,965	0.23%
Charter Communications/ Spectrum	$1,873,004	0.21%
C R England Inc	$1,693,969	0.19%
Lasalle Solutions	$1,447,994	0.16%



STATISTICAL INFORMATION *CONTINUED*

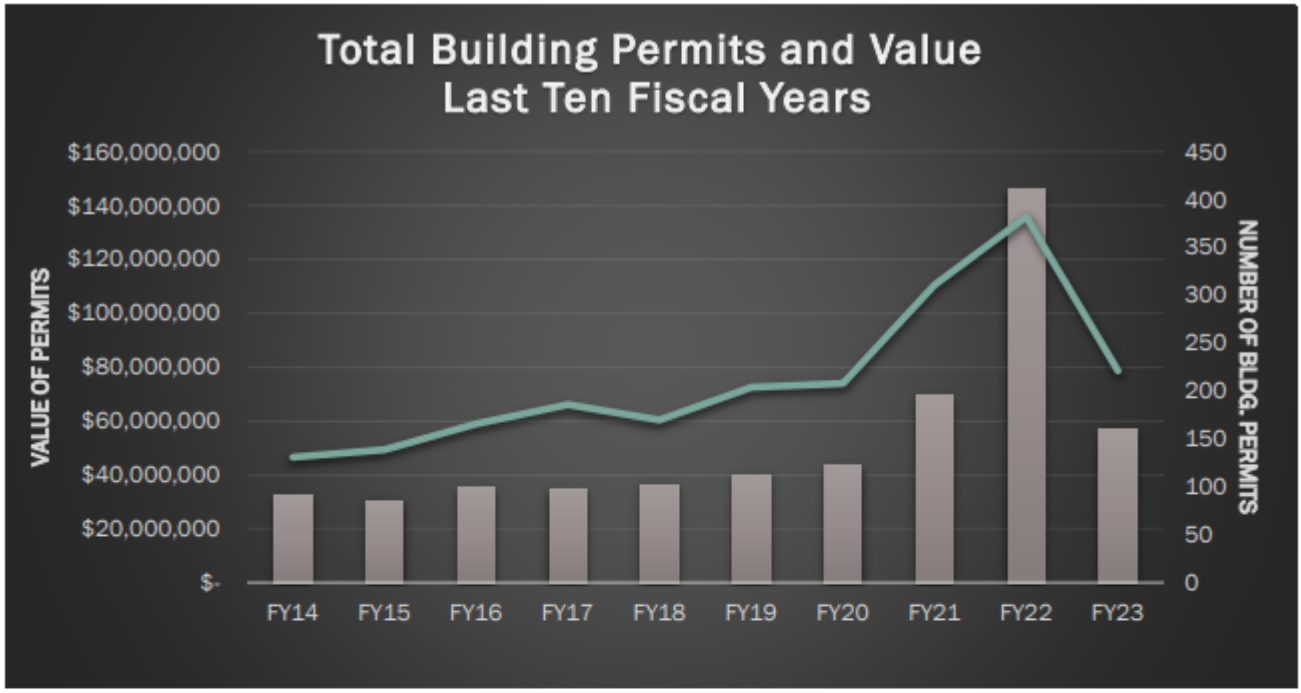


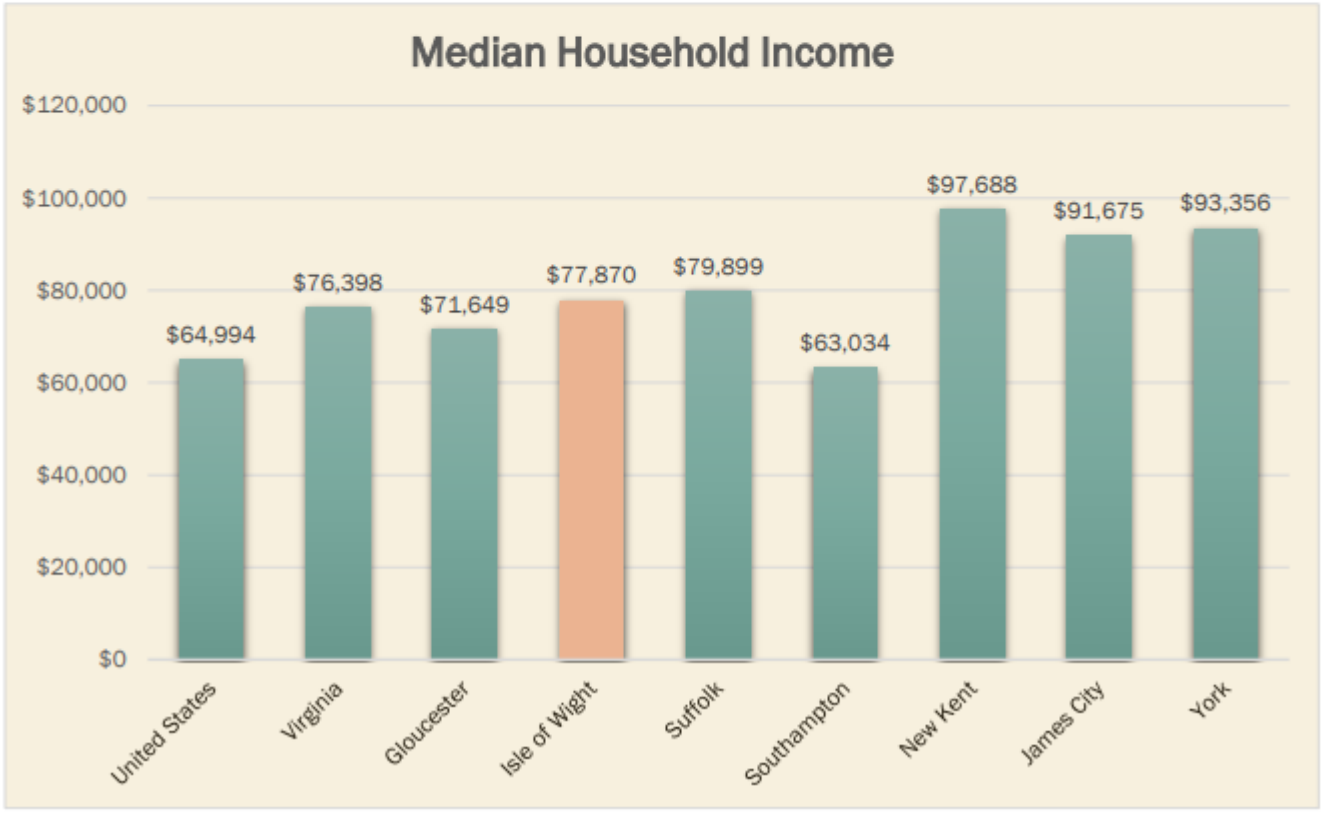
Source: Annual Comprehensive Financial Report, FY 2023



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

STATISTICAL INFORMATION *CONTINUED*





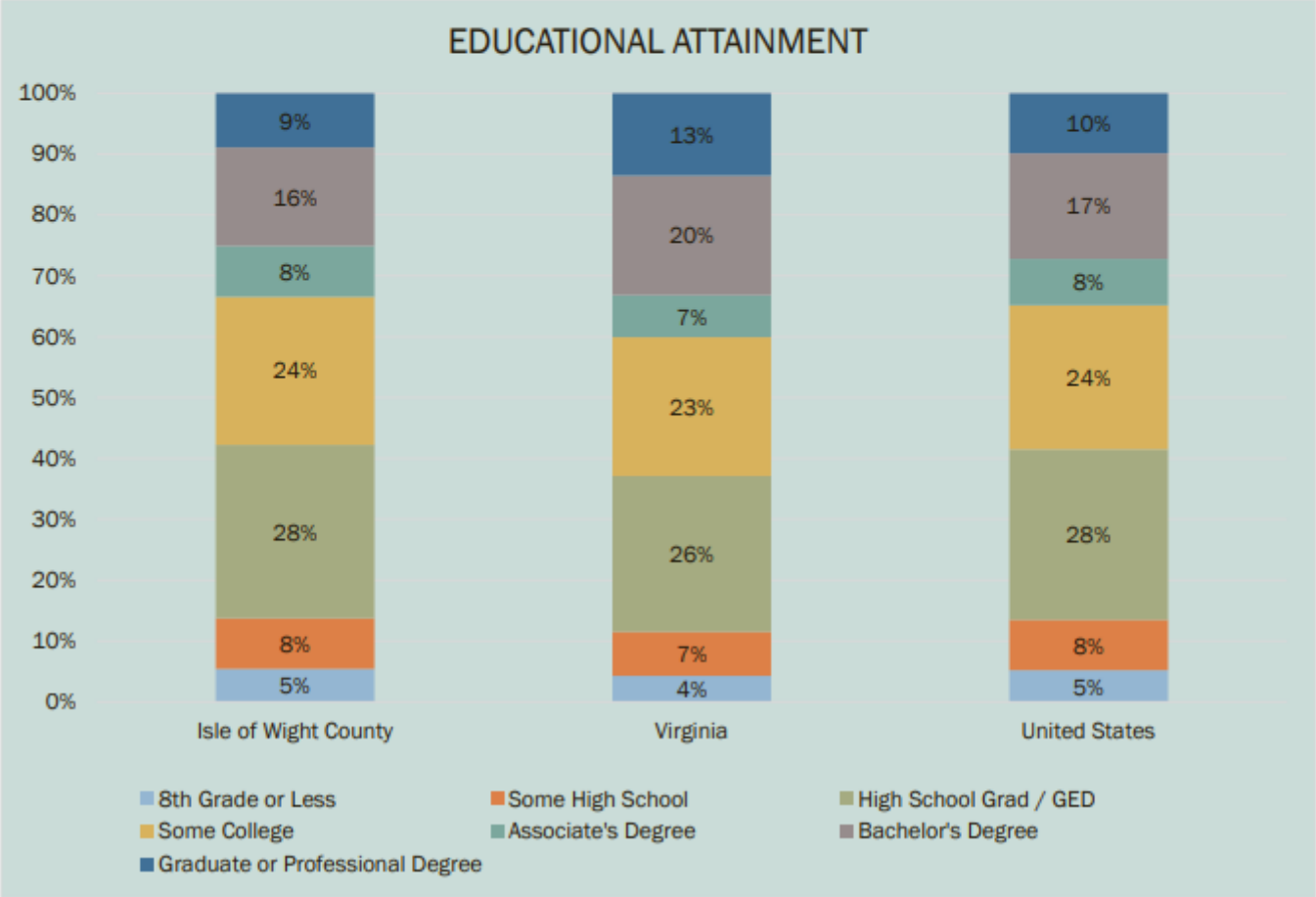
Source: U.S. Census Bureau, Median Household Income (in 2020 dollars), 5 Year Estimates

STATISTICAL INFORMATION *CONTINUED*

Education Profile

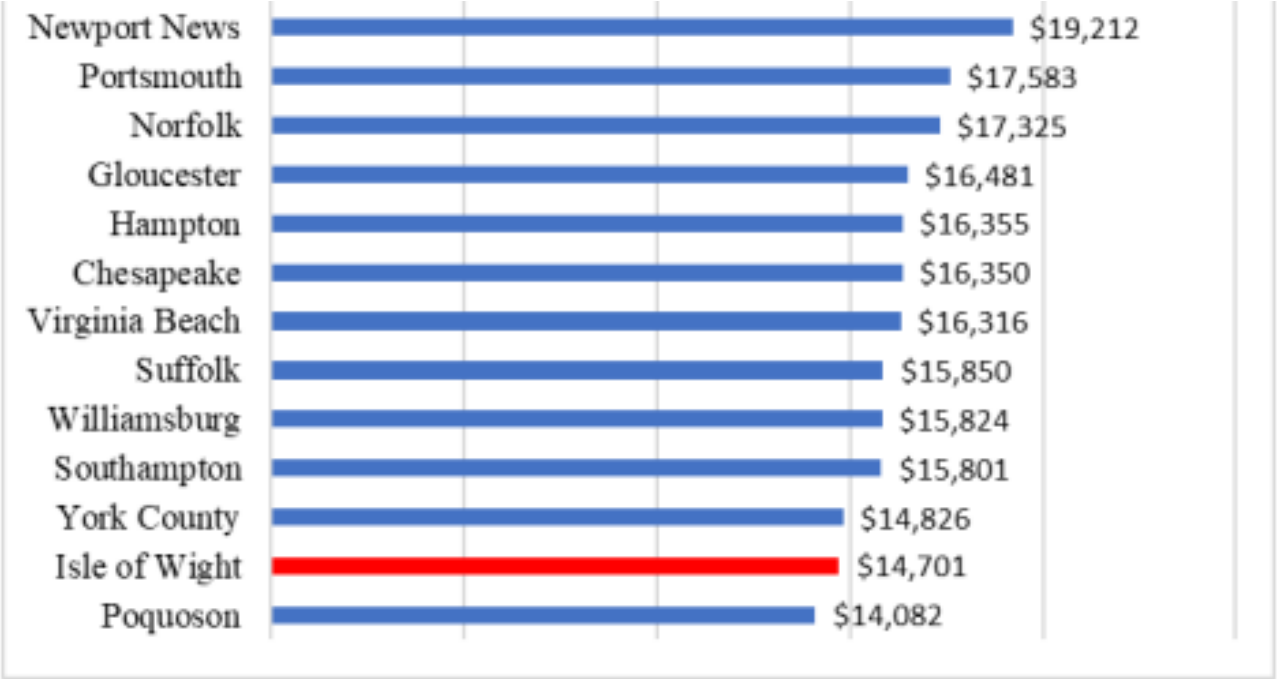
The Education profile for Isle of Wight County provides various data collected from the United States Census Bureau and the National Center for Education Statistics (NCES).

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

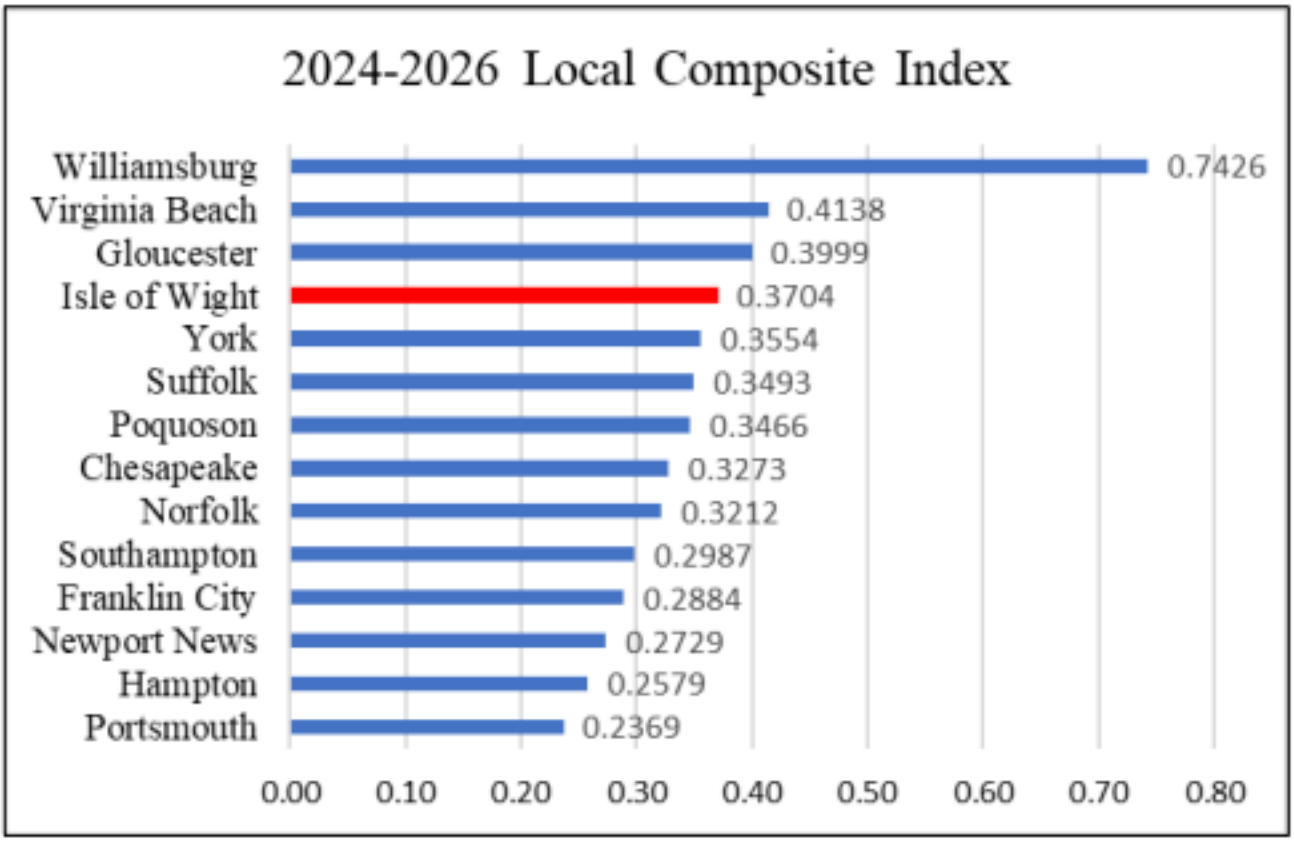


STATISTICAL INFORMATION *CONTINUED*

Total Per Pupil Expenditures



2024-2026 Local Composite Index



Local Roots, Global Reach
ISLE OF WIGHT
COUNTY, VIRGINIA

BUDGET DOCUMENT OVERVIEW

BUDGET DEVELOPMENT CALENDAR

FY 2025-26

December 16, 2024	Budget Packages Distributed to Departments/Agencies/Local Organizations
January 27, 2025	Departmental & Agency Budget Requests Due
January 29, 2025	County Administrator's Budget Development Meetings begin
February 2025	County Administrator's Budget Development Meetings continue
March 2025	School Board Provides Proposed Budget to Board of Supervisors
April 1, 2025	County Administrator's Proposed Budget Submitted to Board of Supervisors
April 3, 2025	County Administrator's Proposed Budget Presentation
April 10, 2025	Board of Supervisors Budget Work Session
April 17, 2025	Public Hearing on Proposed Budget
April 24, 2025	Board of Supervisors Budget Work Session
May 1, 2025	Board of Supervisors Budget Work Session
May 15, 2025	Adoption of County Budget & Ordinances

STRATEGIC PLANNING & BUDGET DEVELOPMENT PROCESS

OVERVIEW:

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

LONG TERM & SHORT TERM STRATEGIC PLANNING:

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

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

ANNUAL FIVE-YEAR BUDGET FORECAST:

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

STRATEGIC PLANNING & BUDGET DEVELOPMENT PROCESS

DEVELOPMENT OF THE ANNUAL CAPITAL IMPROVEMENTS PLAN (CIP):

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

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

Budget. The first year of the adopted CIP is incorporated into the County Administrator's Proposed Annual Operating and Capital Budget.

DEVELOPMENT OF THE ANNUAL REVENUE ESTIMATES AND OPERATING & CAPITAL BUDGETS:

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

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

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

STRATEGIC PLANNING & BUDGET DEVELOPMENT PROCESS

Revenue estimates and projections are developed through a cooperative review by the County Administrator, Assistant County Administrator, Director of Budget and Finance, Commissioner of the Revenue, and Treasurer.

Estimates are derived at the line item level projecting the current year's revenue and estimating anticipated revenues for the following fiscal year based on both historic trend information and other known revenue factors such as actions of the State General Assembly and Board of Supervisors, as well as impacts of the current economy on local and state revenue receipts.

The County Administrator submits a budget message and proposed operating and capital budget to the Board of Supervisors by the first week of April of each year. This budget includes all proposed revenue sources and estimates with recommended expenditures for all funds required to support the County's operations and capital projects. The budget transmitted by the County Administrator to the Board of Supervisors must be balanced, meaning that expenditures recommended by the County Administrator must not exceed estimated revenues.

Public information meetings may be held to review the contents of the County Administrator's proposed operating and capital budget with interested citizens. Work sessions are conducted with the Board of Supervisors to review the contents of the proposed budget and receive comments and changes as directed by the Board. A public hearing is held for the Board to receive public comment on the proposed operating and capital budget. In accordance with Section 22.1-93 of the Code of Virginia, the County is required to adopt an annual budget for educational purposes by May 15th or within 30 days of the receipt by the county of the estimates of state funds, whichever is later. Prior to July 1, the Board of Supervisors makes its final revisions to the proposed budget and adopts the budget by ordinance.

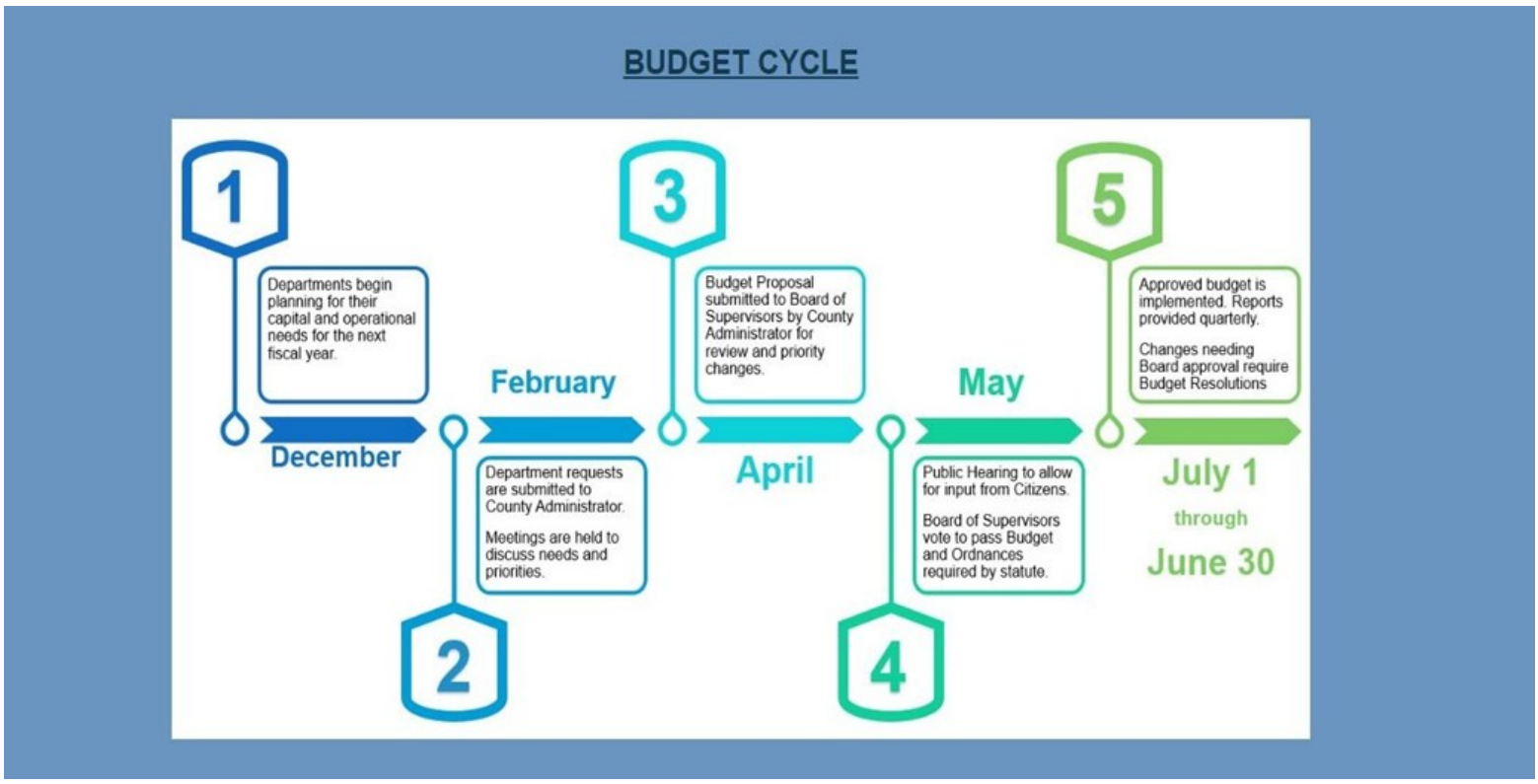
Funds are appropriated at the Fund level through an appropriations ordinance. Budgets for all funds are adopted on a basis consistent with generally accepted accounting principles applicable to governmental units. Budgeted amounts reflected in the financial statements are as originally adopted, unless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

STRATEGIC PLANNING & BUDGET DEVELOPMENT PROCESS

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.



DESCRIPTION OF ACCOUNT STRUCTURE

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

Governmental Funds	
Governmental Funds are those through which most governmental functions of the County are financed.	
General Fund	The General Fund is the primary operating fund of the County and is used to account for all financial transactions and resources except those required to be accounted for in another fund. Revenues are derived primarily from property and other local taxes, state and federal distributions, licenses, permits, charges for services, and interest income. A significant part of the General Fund's revenues is transferred to other funds and component units, principally to finance the operations of Isle of Wight Public Schools.
Capital Projects Fund	The Capital Projects Fund accounts for financial resources used for the acquisition or construction of major capital facilities and equipment (other than those financed by proprietary fund types).
Debt Service Funds	Debt service funds contain specific debt reserve amounts that are subject to the requirements set forth by the ordinances or resolutions that authorize the issuance of debt. It is the County's policy that debt reserve requirements for any outstanding debt issue will be consistent with the ordinance or resolution authorizing the issuance of debt.
Enterprise Funds	
Enterprise Funds account for operations that are financed in a manner similar to private business enterprises, where the intent is that costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.	
Public Utility Fund	The Public Utility Fund is an enterprise fund that accounts for the revenues and expenditures of the County's water and sewer services. Revenues are derived from charges for services, rent of equipment, miscellaneous sources, and local funding support.
Stormwater Mgt. Fund	The Stormwater Management Fund accounts for the revenues and expenditures related to improvements to the County's stormwater infrastructure. Revenues are derived from stormwater utility fees and permits/inspection fees.
Component Unit	
A legally separate, tax-exempt entity, with financial dependency on the County.	
School Operating Fund	The School Operating Fund accounts for the activities of the Isle of Wight County Public School System. It is used account for all financial resources except those required to be accounted for in another fund. Revenues are derived from state and federal sources and an annual appropriation from the County.

COUNTY FINANCIAL STRUCTURE
Continued

Component Unit (continued)	
EDA Fund	EDA fund accounts for the revenues & expenditures related to the operations of the Economic Development Authority. The revenues are derived from various sources including fees, rental income and sale of property. The expenditures consist of costs related to increasing industrial development and attracting new business and supporting existing organizations to provide an adequate tax base for government services and to promote employment opportunities for County citizens.
Special Revenue Funds	
Special Revenue Funds account for revenue derived from specific sources that are restricted by legal and regulatory provisions to finance specific activities. Beginning in July 1, 2010, the Governmental Accounting Standard Board (GASB) completely changed the reporting requirements for Special Revenue Funds. Under GASB 54, Special Revenue Funds are required to have their own unique source of revenue; transfers can no longer serve as the primary source of revenues and the actual source of the revenue must be shown.	
Emergency 911 Fund	The E-911 Fund accounts for the revenues and expenditures of the County's Emergency Communications Center. Revenues are derived from a portion of the communication tax revenue of the towns of Smithfield and Windsor and the County; state funding, and local funding support from the towns of Smithfield and Windsor and the County.
Social Services Fund	The Social Services Fund accounts for the revenues and expenditures of various social services provided to county residents. Revenues are derived from state and federal sources and local funding support.
Children's Services Act Fund	The Children's Services Act Fund is used to account for the revenues and expenditures related to services provided to at-risk youth and families. Revenue is derived from the state and local funding.
County Fair Fund	The County Fair Fund accounts for the revenues and expenditures of the annual Isle of Wight County Fair and other Fair Committee events.. Funding is derived from revenue from fees and charges and property rental.
Grants Fund	The Grants Fund accounts for the revenues and expenditures of governmental grant programs. Revenues are derived from state and federal sources and local funding support.
Internal Services Funds	
The Internal Services Funds account for the financing of goods or services provided by one department to other departments or agencies of the County on a cost-reimbursement basis. The Internal Services Funds are included in governmental activities for government-wide reporting purposes. The excess revenue or expenses of the funds are allocated to the appropriate function activity.	
Tech. Services Fund	The Technology Services Fund accounts for the revenues and expenditures of the County's technology and GIS infrastructure and services. Costs are allocated to the various departments and agencies that use technology services.
Risk Mgmt. Fund	The Risk Management Fund accounts for the funding and payment of auto, personal liability, general liability, health insurance, and workers' compensation claims against the County exclusive of the School Board employees. Charges to other funds are based on estimated claims and expenses for the year.

Basis of Budgeting/Accounting

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

- The budget is prepared on a "zero base".
- Prior to April 1, the County Administrator submits to the Board of Supervisors a proposed operating and capital budget for the fiscal year commencing the following July 1. The operating and capital budget includes proposed expenditures and the means of financing them.
- Public Hearings are conducted to obtain citizen comments.
- Prior to June 30, the budget is legally enacted through passage of an Appropriations Ordinance. The Appropriations Ordinance places legal restrictions on expenditures at the department level or category level. The appropriation for each department or category can be revised only by the Board of Supervisors. The County Administrator is authorized to transfer budgeted amounts within specified funds established. The School Board is authorized to transfer budgeted amounts within the school division's categories.
- Formal budgetary integration is employed as a management control device during the year for the General Fund, Special Revenue, Enterprise, and Internal Service Funds (except School Funds). The School Operating Fund is integrated only at the level of legal adoption.
- All budgets are adopted on a basis consistent with generally accepted accounting principles.

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

The government-wide financial statements for governmental and special revenue funds are reported using the economic resources measurement focus and the modified accrual basis of accounting, and full accrual for 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.

FUND / FUNCTION RELATIONSHIP

General Fund	•General Administration •Financial Administration •Judicial •Public Safety •Public Works •Health & Welfare •Education •Parks, Recreation, Grounds & Cultural •Community Development •Other Public Services •Non-Departmental
Special Revenue Funds	•Emergency 911 • E911 Service •Social Services • Social & Welfare •Children's Services Act •County Fair •Grants Fund
Capital Projects Fund	•Parks and Recreation •Public Buildings & Facilities •Public Safety •Transportation •Public Schools •Economic Development •Public Utilities •Stormwater
Debt Service Funds	•Debt Service
Enterprise Funds	•Public Utilities • Administration • Sewer Services • Water Services • Non-departmental •Stormwater Management
Internal Services Funds	•Technology Services •Risk Management

COUNTY FINANCIAL STRUCTURE
Continued

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

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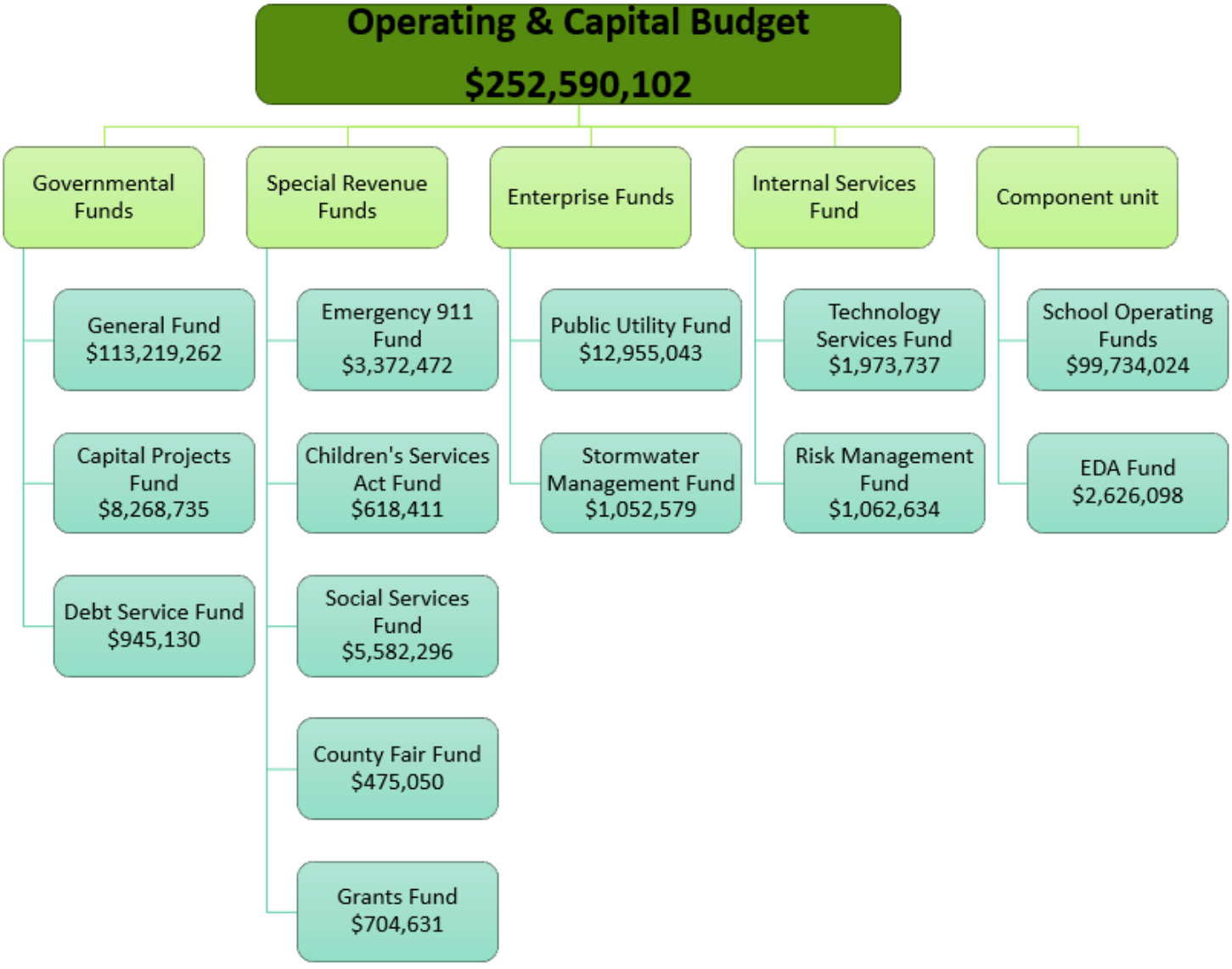
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FUND SUMMARIES & DETAILS

ISLE OF WIGHT COUNTY
ADOPTED FY 2025-26 OPERATING & CAPITAL BUDGET
ANNUAL OPERATING & CAPITAL BUDGET BY FUND

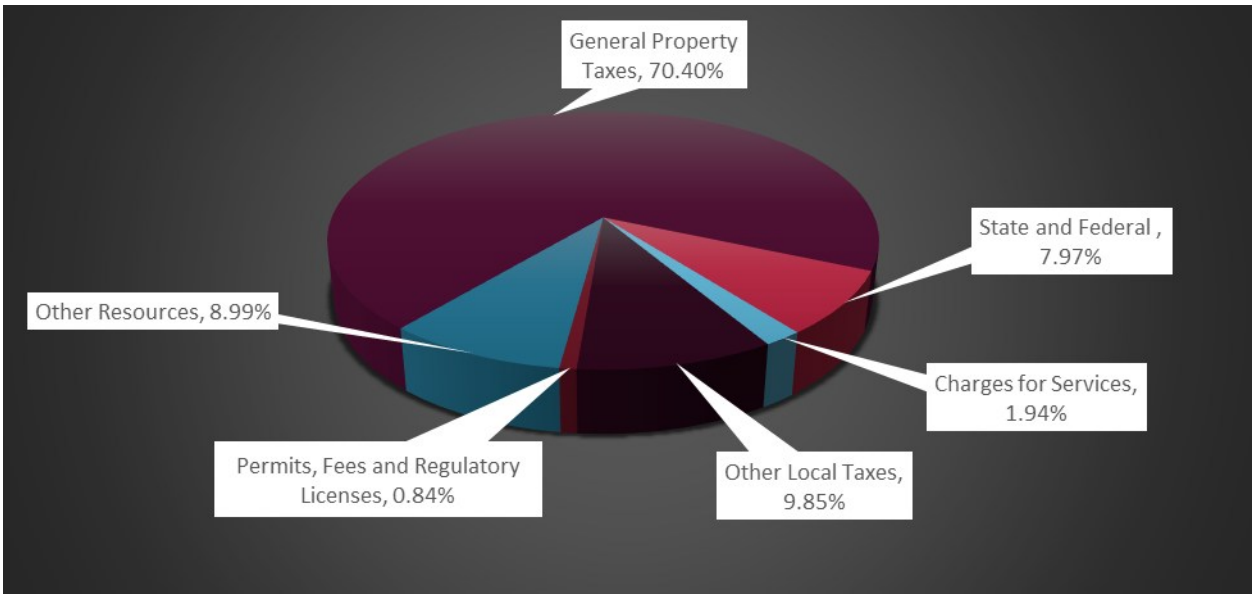
	Adopted 2024-25	Adopted 2025-26	% Change
General Fund	107,621,893	113,219,262	5.2%
Capital Projects Fund	14,053,100	8,268,735	-41.2%
Grants Fund	576,052	704,631	22.3%
Emergency 911 Fund	3,102,360	3,372,472	8.7%
County Fair Fund	517,950	475,050	-8.3%
Social Services Fund	5,341,330	5,582,296	4.5%
Children's Services Act Fund	577,440	618,411	7.1%
Debt Service Fund	945,608	945,130	-0.1%
Technology Services Fund	1,811,759	1,973,737	8.9%
Risk Management Fund	958,498	1,062,634	10.9%
Public Utility Fund	12,510,702	12,955,043	3.6%
Stormwater Management Fund	1,492,367	1,052,579	-29.5%
EDA Fund	4,716,768	2,626,098	-44.3%
School Funds	95,980,636	99,734,024	3.9%
Total All Funds	**250,206,463**	**252,590,102**	**1.0%**

FY 2025-26 ADOPTED OPERATING & CAPITAL BUDGETS BY FUND



Where Does the Money Come From?

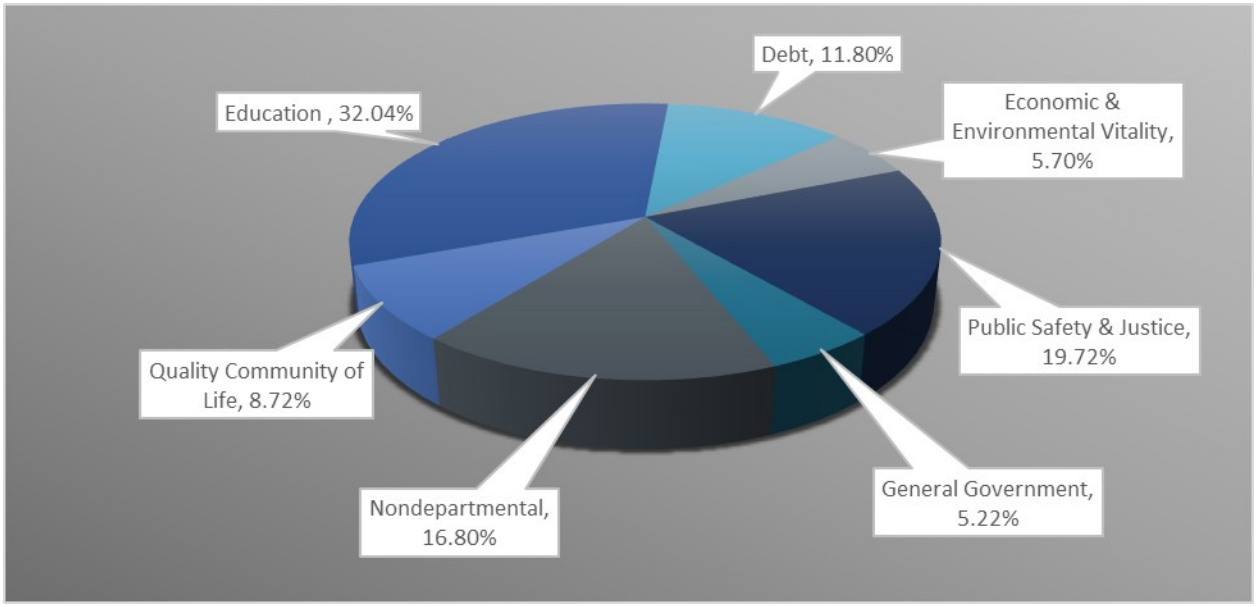
The chart below illustrates that Isle of Wight County revenues come from a variety of sources including Property Taxes, Other Local Taxes, Charges for Services, State and Federal and Other Sources.



Excluding Capital Project Fund and Interfund Transfers.

Where Does the Money Go?

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



Isle of Wight County
FY 2025-26 Operating and Capital Budget
Summary of Revenues and Expenditures for All Funds

		FY 2023-24 Actual	FY 2024-25 Amended	FY 2025-26 Adopted
REVENUES				
General Property Taxes	$	69,917,627	75,385,776	79,710,000
Other Local Taxes		10,238,179	10,955,070	11,619,128
Permits, Fees, and Regulatory Licenses		4,315,057	3,249,500	3,470,679
Fines and Forfeitures		130,152	104,500	122,000
Use of Money and Property		2,896,707	1,972,966	1,998,971
Charges for Services		11,152,913	11,269,836	12,436,184
Miscellaneous Revenue		2,092,042	1,665,229	1,746,256
Recovered Costs		2,377,760	2,201,362	2,230,351
Intergovernmental:				
Revenue from Commonwealth		55,848,438	11,475,636	11,591,169
Revenue from Federal Government		11,293,713	2,880,166	2,323,631
Revenue from Local		3,696,502	5,000	-
Other Financing Sources		5,935,054	40,148,429	4,609,600
Proffer Revenues		-	960,000	2,050,000
Transfers		40,305,326	51,603,057	49,622,828
Other Income		-	22,064,502	5,655,130
TOTAL REVENUES	$	**220,199,470**	**235,941,029**	**189,185,927**
EXPENDITURES - by Function				
General Administration	$	4,652,815	5,591,761	5,538,350
Financial Administration		2,874,933	3,535,485	3,411,323
Judicial		3,608,013	3,887,070	3,810,763
Public Safety		24,395,382	25,722,842	22,227,418
Public Works		7,591,231	33,591,453	8,718,746
Public Utilities		12,528,284	22,151,463	15,505,043
Health & Welfare		5,650,041	6,837,550	7,105,707
Education		91,508,046	43,712,148	39,607,849
Parks, Recreation & Cultural		3,976,730	6,210,505	5,242,821
Community Development		5,496,720	12,398,667	6,389,427
Other Public Services		1,482,709	1,563,517	1,627,589
Non-Departmental:				
Debt		12,484,979	13,044,272	13,354,425
Contingency/Other		2,578,103	6,091,239	7,023,638
Fund Transfers Out		40,305,326	51,603,057	49,622,828
TOTAL EXPENDITURES	$	**219,133,312**	**235,941,029**	**189,185,927**

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REVENUE ANALYSIS

Executive Summary

Economic forecasting requires stability in the financial markets. Confusion in economic policies leads to uncertainty. As of today, the markets have given up all gains since the November 5, 2024 election.

This forecast is based on information from The Beige Book, published by the Federal Reserve System in February 2025. The Beige Book is intended to characterize the change in economic conditions.

The Federal Reserve Bank of Richmond reported that "manufacturing activity was flat, and many firms were worried about tariffs affecting their supply chains and costs. Ports and trucking activity was little change in recent weeks. On net, employment levels were unchanged as hiring slowed and some layoffs were reported. Prices grew at a moderate year-over-year rate, but some firms expected future price growth to increase due to tariffs on their inputs."

The Federal Reserve reported a slowdown in consumer spending. Real estate agents noted that fear of job loss was causing buyers to hold off on home purchases. There is also uncertainty regarding tariffs and the impact it will have on lumber and building supplies. New construction and remodel activity remained limited as costs remain high.

Businesses were holding off hiring or adding staff until they had more clarity on the direction of the overall economy. Overall, cargo volumes in the Richmond District were relatively flat since the last reporting period. Restaurant owners reported, "they were less optimistic about the year ahead, citing declining consumer sentiment, particularly among lower-income customers that are central to their business."

To date, the Department of Government Efficiency (DOGE) has cut 220,000 federal jobs. Virginia has one of the highest number of federal employees. The 2nd Congressional District, which includes Isle of Wight County, has over 30,700 federal employees or 8.1% of the workforce. This number does not include federal contract employees. Economists believe these layoffs will result in a contraction of spending.

Additionally, nearly 20 percent of Isle of Wight County's population is over 65. Many rely on market-based retirement funds such as 401Ks to pay for living expenses. The drop in the financial markets reduces the income for this large segment of our population.

Because of the current instability in the financial markets, this forecast is very conservative. The effects of tariffs and high interest rates will result in a slowdown of our real estate market in the next fiscal year. Consumer spending is expected to contract, which will affect certain revenues such as sales and meals taxes.

The 2026 Revenue Forecast is very conservative, and revenues should be monitored in the coming months to determine future trends.

Major Local Revenues

REAL ESTATE

Housing starts rebounded and increased 14% in calendar year 2024, but at a level below 2020 through 2022. After 3 straight years of declining housing starts, 2024 posted an increase in housing starts over the previous year. There were 241 housing starts in 2024 compared to 211 in 2023. An analysis of the five previous January – February periods indicate a slight increase in new housing starts over 2024 and 2023 but significantly lower than in 2022 and 2021. Additionally, it should be noted that the February housing starts were the lowest in 5 years. The uptick in housing starts could be the result of the Federal Reserve cutting interest rates in 2024.

A trend is developing in the location of the new residential housing starts. In 2024, 79% of new houses were started in the northern end of the County, which includes Carrollton and the Town of Smithfield. The percentage in 2021 was 86%, and 84% in 2022. While new housing permits are overwhelmingly issued for the northern end of the County, this trend indicates there is a migration from the more populated northern end to less densely populated areas of the county.

The Benns Grant apartment complex is the latest new construction of multi-family properties to be added to the tax base in FY25. This property contains 240 units, which equates to $178,300 per unit. This apartment complex will generate approximately $312,000 annually.

Previously, commercial development and construction were basically non-existent. FY25 is experiencing substantial growth. The two major retailers at the Crossings and the 460 Commerce Center are significant investments that will expand our real estate base. New commercial and industrial assessments in FY26 will amount to nearly twenty percent of the total new construction assessments.

Disabled Veterans: Tax relief for Disabled Veterans provides a total tax exemption on the dwelling and up to one acre of land owned by a Disabled Veteran. To qualify for the exemption, the veteran must have a 100% service-connected, permanent, and total disability as certified by the U.S. Department of Veterans Affairs. Qualification is not based on income or financial assets. Currently, 728 Disabled Veterans are receiving the exemption. Additionally, upon the death of the Disabled Veteran, the exemption is transferred to the surviving spouse, who will continue to receive the exemption until their death. This relief program is mandated by the Commonwealth of Virginia. The amount of tax exempted for Disabled Veterans in FY25 was approximately $2.5 million, which was a 28% increase over the previous year. The current median tax relief for the Disabled Veteran is approximately $3,288. It also represents approximately $341 million in assessments, and the median value of the home and lot exempted is $457,900. The amount of taxes exempted by the Disabled Veterans Relief program continues to increase annually. Last year, Isle of Wight County ranked 5th highest in the state for the percentage of real estate assessments being applied to the Veterans exemption. The amount of relief in FY25 equates to almost 5 pennies on the real estate rate.

Elderly and Disabled: Tax relief for individuals who are 65 and older and disabled provides tax relief on the dwelling and up to one acre of land owned. Qualification for this program is based on income and net financial asset levels. Currently, 438 taxpayers are receiving relief, which is 30 fewer than the previous year's participants. The amount of real estate taxes abated for the Elderly and Disabled Relief Program in FY25 is approximately $493,000, which is $42,000 less than the previous year's relief. The maximum amount of relief an individual may receive is $2,000. The median amount of FY25 relief for the Elderly and Disabled Program is $1,118. This relief represents approximately $83 million in assessments, and the median value of the home and lot receiving relief is $180,500. The forecast below does not take into consideration the credits for these two relief programs.

FY26 Forecast: 1.8% increase in assessments, which will total $6,804,000,000 and revenue of $51,220,000 at the current real estate rate.

PERSONAL PROPERTY – MOTOR VEHICLES

The January 2025 J.D. Power Official Used Car Guide Update reported:

"So far in January, average used-vehicle prices are $27,794, down $345 (-1,2% from a year ago. The decline in used-vehicle values is translating to lower trade-in equity for owners."

Regarding new vehicle prices, J. D. Power reported, "Inventory at dealerships continues to rise, reaching a new high for the post-pandemic period. Retail Inventory is projected to be 2.2 million units, a 3.7% increase from December and a 31.1% increase from January 2024. Rising inventory levels are leading to deeper discounts from both manufacturers and retailers, although some high-volume vehicles remain in short supply".

High interest rates continue to inhibit the market, and the average interest rate for new-vehicle loans is expected to be 6.7%.

Used vehicles represent 96% of Isle of Wight County's taxable fleet and 88% of the total value. Because used vehicles make up a large portion of our total valuation, used prices impact our total valuation. According to J D Power, used vehicle sale prices dropped $345 from a year ago. New vehicle sale prices also dropped $238 from a year ago. The result is a leveling of our personal property tax base.

Additionally, the Car Tax Relief percentage will remain at 33% for 2025.

The Disabled Veterans exemption is granted to approximately 812 individuals, and the vehicle tax is a total exemption with no maximum tax limit. The number of Veterans exempted is a 20% increase over last year. Additionally, 1,034 vehicles owned by active-duty service members and their spouses stationed here on military orders were exempted in 2024.

FY26 Forecast: 2.0% increase in assessments and revenue of $16,065,000.

PERSONAL PROPERTY – BUSINESS

Business equipment assessments increased an unprecedented 15% in the tax year 2024. There has been consistent growth in this category over the past five years. The median growth rate of the past five years is 5%. As the county's commercial sector continues to expand, growth in business equipment purchases will continue.

FY26 Forecast: 15.7% increase in assessments, which will total $59,000,000 and revenue of $2,655,000.

MACHINERY & TOOLS

The Machinery and Tools category has experienced minimal growth during the past three years. Assessments increased by 1% in 2024, signaling a cooling trend of M&T purchases. Assessments are forecasted to remain level over actual FY25 assessments.

FY26 Forecast: 2.5% decrease in assessments, which will total $311,000,000 and revenue of $6,064,500.

Real Property Taxes	FY 2024 Amended	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	PCT Change
Real Estate - Current	45,302,592	43,183,192	47,459,476	47,459,476	51,220,000	7.92%
Real Estate - Delinquent	750,000	539,413	750,000	750,000	600,000	-20.00%
Public Service Property	1,350,000	1,210,054	1,551,300	1,551,300	1,928,000	24.28%
Personal Property- Current	14,100,000	13,917,331	14,700,000	14,700,000	14,850,000	1.02%
Personal Property- Delinquent	750,000	1,742,879	1,300,000	1,300,000	1,500,000	15.38%
Mobile Home Tax - Current	170,000	142,505	155,000	155,000	160,000	3.23%
Mob. Home Tax -- Delinquent	15,000	23,567	20,000	20,000	20,000	0.00%
Boat/Airplane Tax - Current	125,000	141,692	130,000	130,000	155,000	19.23%
Boat/Airplane Tax - Delinquent	15,000	13,339	15,000	15,000	15,000	0.00%
Machinery & Tools -Current &	5,929,000	5,951,145	6,220,000	6,220,000	5,732,000	-7.85%
Equipment-Current	2,150,000	2,143,452	2,285,000	2,285,000	2,655,000	16.19%
Equipment-Delinquent	-	1,626	-	-	-	0.00%
Penalty	450,000	611,972	550,000	550,000	600,000	9.09%
Interest	180,000	295,459	250,000	250,000	275,000	10.00%
Total Real Property Taxes	71,286,592	69,917,627	75,385,776	75,385,776	79,710,000	5.74%

Minor Local Revenues

PUBLIC SERVICE

Public Service assessments are adjusted annually based on the real estate sales ratio as determined by the Department of Taxation.

The real estate sales ratio conducted by the Department of Taxation reported a 7% decline in the median sales ratio estimate from 2024 to 2025. This increased ratio will be applied to the public service properties and will result in decreased valuations and revenue.

Additionally, the State Corporation Commission and the Department of Taxation use a sliding scale depreciation method to assess the equipment of public service corporations.

FY26 Forecast: 16% increase in Public Service Real Estate assessments, which will total $239,000,000 and revenue of $1,744,700.

35.1% increase in Public Service Personal Property assessments, which will total $1,427,000 and revenue of $64,200.

MOTOR VEHICLE LICENSE

The five previous years are used to determine the amount of revenue collected from the motor vehicle licenses. The forecast is for the motor vehicle license to remain level for FY26.

FY26 Forecast: 0.00% increase and revenue of $1,100,000.

MOBILE HOMES

For FY25, mobile home assessments increased by 12% from the previous year. Mobile home assessment square footage rates are locked in place for four years between reassessments. Because the county reassessed the real property as of July 1, 2023, mobile home values were reassessed effective January 1, 2024, using the new rate tables, which resulted in increased assessments in FY24.

FY26 Forecast: 0% increase in assessments and revenue of $170,400.

BOATS/AIRPLANES

In FY25, assessments of boats increased by 15%, and airplane assessments increased by 18%. These increases are not the norm for this category. The revenue from this category will increase slightly for FY26.

FY26 Forecast: 14.3% increase in assessments, which will total $14,000,000 and revenue of $160,000.

Excise Local Revenues

BUSINESS LICENSES

Business license revenue was level in the calendar year 2024 when compared to the previous year. Additionally, the total number of licenses increased by 10% from 2023. All four of the major categories remained flat in their gross receipts, and the license tax that was paid in 2024 was approximately $5,000 less than in 2023. The level of gross receipts is an indicator of consumers pulling back spending in 2023 due to the higher-than-normal inflation rates in 2023. It is important to note that in last year's revenue forecast, the business license data indicated there was some slowdown in economic growth. The 2024 data confirms the economic contraction. The forecast for this category is for county licenses only and does not include any business license information for either of the two towns of the county. Businesses located in the towns are licensed by the town only.

FY26 Forecast: 9.7% decrease and revenue of $1,234,000.

MEALS TAX

Meals tax rate increased from 4% to 6% effective July 1, 2024. When comparing receipts from July through December of 2023 and the same time period in 2024, the revenue increase was approximately 5%. The FY25 forecast was prior to the tax rate increase.

FY26 Forecast: 59.7% increase over the previous forecast and revenue of $1,225,000.

LODGING TAX

Revenue from the lodging tax increased 10% in 2024. The previous 2 years had flat lodging tax revenue growth. This is a volatile industry, and forecasting for this tax is conservative.

FY26 Forecast: 1% change over actual and revenue of $94,000.

Excise State Revenues

SALES & USE TAX

Revenue for October through March of FY25 was compared to the same time period for FY24, FY23, and FY22, which represents the post Covid pandemic period. Receipts for the year to date were totaled and the tested time period median was 49.6% of the yearly total. The current year's revenue was divided by the 49.6% median to estimate the revenue the Sales and Use tax will generate for FY25. Based on the current calculations, FY25 Sales and Use Tax revenue should be approximately $5,433,000, and the county's portion is 84.63%, which yields $4,598,000 in revenue. For the previous three years, the median change is 6%. The forecast represents the county's portion (84.63%) of the total allocation from the state.

FY26 Forecast: 13.6% increase and revenue of $5,000,000.

COMMUNICATIONS TAX

Revenue for July – January of FY25 was compared to the same time period for FY24, FY23, FY22, FY21, and FY20. Receipts for the year to date were totaled, and the median was 58.9% of the yearly total. The current year's revenue was divided by the 58.9% median to estimate the revenue the Communications Tax will generate for FY25. Based on the calculations, FY25 Communications Tax revenue should be approximately $866,000. For the previous five years, the median change is -2.9%. Based on this year's revenue, we will see revenue decrease in FY26. The revenue forecast below is pre-911 system disbursement and does not reflect the 72% county portion.

FY26 Forecast: 12.1% decrease and revenue of $841,0002.

CONSUMER UTILITY TAX

The Consumer Utility Tax is levied on consumers of electric and gas utilities. The maximum amount charged to residential customers is $3 per month, and the maximum amount charged to commercial and industrial customers is $200 per month. Revenue for July – January of FY25 was compared to the same time period for FY24, FY23, FY22, FY21 and FY20. Receipts for the year to date were totaled, and the median was 59.8% of the yearly totals. The current year's revenue was divided by the 59.8% median to estimate the revenue the Consumer Utility Tax will generate for FY25. Based on the calculations, FY25 Consumer Utility should generate approximately $997,000. For the previous five years, the median change is 1%. Revenues are forecasted to be lower than the FY25 forecast.

FY26 Forecast: 8.5% decrease and revenue of $1,007,000.

CONSUMPTION TAX

The Consumption Tax is levied on the electric and gas companies and is based on the actual use of electricity and gas consumed by individual users. This replaced the former gross receipts tax on the electric and gas companies. Revenue for July – January of FY25 was compared to the same time period for FY24, FY23, FY22, FY21, and FY20. Receipts for the year to date were totaled, and the median was 57.3% of the yearly total. The current year's revenue was divided by the 57.3% median to estimate the revenue the Consumption Tax will generate for FY25. Based on the calculations, the FY25 Consumption Tax should be approximately $132,000. For the previous five years, the median change is 0.8%.

FY26 Forecast: 3.1% increase and revenue of $133,000.

Summary

Current federal policy decisions can negatively impact our local economy. If the economic conditions result in a recession, this forecast should be reviewed and updated. The FY26 Forecast is very conservative and economic trends should be monitored, and the forecast should be adjusted accordingly. The chart on the next page compares the FY25 Forecast to the FY26 Forecast.

	FY25 FORECAST	FY26 FORECAST2	% CHANGE	NET REVENUE
Real Estate	6,685,000,000	6,804,000,000	1.8%	837,800
PP –Vehicles	350,000,000	357,000,000	2.0%	315,000
PP – Business Equip	51,000,000	59,000,000	15.7%	360,000
PP – M&T	319,000,000	311,000,000	-2.5%	(156,000)
Public Service RE	206,000,000	239,000,000	16.0%	254,300
Public Service PP	1,056,000	1,427,000	35.1%	16,695
Motor Vehicle License	1,100,000	1,100,000	0.0%	-
PP - Mobile Homes	24,000,000	24,000,000	0.0%	-
PP - Boats/Airplanes	14,000,000	16,000,000	14.3%	20,000
Business License	1,366,000	1,234,000	-9.7%	(132,000)
Meals Tax	767,000	1,225,000	59.7%	458,000
Lodging Tax	85,000	94,000	10.6%	9,000
Sales & Use Tax	4,400,000	5,000,000	13.6%	600,000
Communications Tax	959,000	841,00	-12.3%	(118,000)
Consumer Utility Tax	1,100,000	1,007,00	-8.5%	(93,000)
Consumption Tax	129,000	133,000	3.1%	4,000
ADDITIONAL REVENUE				$2,355,795

Note: Collection rates are not included in the revenue forecast in the above chart. Forecasted data provided by the Commissioner of the Revenue's Office.

CAPITAL PROJECT FUND REVENUES

The capital projects fund accounts for the revenues and expenditures of resources used to acquire and construct major capital facilities and equipment. Each year, the County adopts a capital improvement plan (CIP) to identify the major capital projects over a 10-year planning horizon. Projects identified in the first year of the CIP are considered for funding in the capital projects fund budget which is adopted by the Board of Supervisors as part of the budget process. The Capital Projects Fund budget for FY26 is $8.268 million. The major projects are for Public Schools, Parks and Recreation and Public Utilities. The major funding sources for these projects are Bond proceeds, transfers from General Fund, appropriated fund balance and various grants.

REVENUES

	FY24-25 AMENDED	FY25-26 ADOPTED	PCT CHANGE
GOVERNMENTAL			
Insurance Reimbursements	40,153	-	-100.00%
Grants & Donations	17,685,564	1,800,000	-89.82%
Other Local Source	22,400	-	-100.00%
Town Contributions	902,000	-	-100.00%
Bond Interest Earnings	906,617	-	-100.00%
Proffer Revenues	-	800,000	100.00%
Bond Proceeds	11,741,814	568,000	-95.16%
Appropriated Fund Balance	7,030,007	-	100.00%
Transfer from General Fund	6,854,550	2,300,735	-66.43%
Stormwater Capital Fund Transfer	-	250,000	100.00%
Total Governmental Revenues	45,183,104	5,718,735	-87.34%
ENTERPRISE			
General Fund Transfer	2,000,000	-	-100.00%
Public Utilities Operating Fund Transfer	960,000	-	-100.00%
Stormwater Operating Fund Transfer	250,000	-	-100.00%
Grants & Donations	1,516,440	250,000	-83.51%
Appropriated Fund Balance	3,753,161	2,300,000	-38.72%
Proffer Revenues	960,000	-	100.00%
Total Enterprise Revenues	9,439,601	2,550,000	-72.99%
TOTAL REVENUES	**54,622,705**	**8,268,735**	**-84.86%**

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 $12.955 million in FY26. 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 $3.6 million from the general fund.

	FY24-25 AMENDED	FY25-26 ADOPTED	PCT CHANGE
REVENUES			
Fees & Licenses	1,910,000	1,493,000	-21.83%
Revenue From Use	33,000	33,000	0.00%
Charges for Services	6,086,000	6,865,000	12.80%
Miscellaneous	1,500	1,000	-33.33%
Transfers	5,440,202	4,563,043	-16.12%
Total Revenues	**12,510,702**	**12,955,043**	**3.55%**

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 $1.052 million in FY26. 99% of the revenue for the Stormwater Management fund derive from fees.

	FY24-25 AMENDED	FY25-26 ADOPTED	PCT CHANGE
REVENUES			
Fees & Licenses	1,488,500	1,048,679	-29.55%
Miscellaneous	3,867	3,900	-33.33%
Transfers	4,735	-	0.85%
Total Revenues	**1,497,102**	**1,052,579**	**-29.69%**

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PERSONNEL SUMMARY

ADOPTED FY 2025-26 OPERATING BUDGET
Personnel Summary

	FY 2023-24 Amended	FY 2024-25 Adopted	FY 2025-26 Adopted	Change	Notes:
General Fund:					
General Government					
Board of Supervisors	1.0	1.0	1.0	-	
County Administration	2.5	2.5	2.5	-	
Budget & Finance	8.0	8.0	8.0	-	
County Attorney	1.5	1.5	1.5	-	
Human Resources	4.0	4.0	4.0	-	
Commissioner of the Revenue	11.0	12.0	12.0	-	
Treasurer	8.0	8.0	8.0	-	
Purchasing	2.0	2.0	2.0	-	
Registrar	3.0	3.0	3.0	-	
Total General Government	41.0	42.0	42.0	-	
Judicial:					
Clerk of the Circuit Court	7.0	7.0	8.0	**1.0**	**(1)**
Circuit Court Judges	1.0	1.0	1.0	-	
Commonwealth's Attorney	8.0	8.0	8.0	-	
Total Judicial	16.0	16.0	17.0	**1.0**	
Public Safety:					
Sheriff Department	69.3	73.25	75.25	**2.0**	**(2)**
Sheriff - Animal Shelter	8.0	8.0	8.0	-	
Fire & Rescue - Response	31.0	34.0	36.0	**2.0**	**(3)**
Fire & Rescue - Emergency Management & Billing	6.0	6.0	6.0	-	
Codes Inspections	8.0	8.0	8.0	-	
Total Public Safety	122.25	129.25	133.25	**4.0**	
General Services:					
Public Works - Administration	3.0	3.0	3.0	-	
Public Works - Transportation	3.0	3.0	3.0	-	
Public Works - Refuse Collection & Disposal	10.0	10.0	10.0	-	
Public Works - Building Maintenance	10.0	10.0	10.0	-	
Public Works - Capital Programs & Inspections	0.9	0.9	0.9	-	
Total General Services	26.9	26.9	26.9	-	
Parks, Recreation & Cultural:					
Parks & Recreation - Administration	3.0	3.0	3.0	-	
Parks & Recreation - Gateways & Grounds	14.0	15.0	15.0	-	
Parks & Recreation - Programs	6.0	6.0	6.0	-	
Total Parks, Recreation & Cultural	23.0	24.0	24.0	-	

ADOPTED FY 2025-26 OPERATING BUDGET
Personnel Summary

	FY 2023-24 Amended	FY 2024-25 Adopted	FY 2025-26 Adopted	Change	Notes:
General Fund:					
Community Development:					
Planning & Zoning	9.0	9.0	9.0	-	
Economic Development	4.0	4.0	4.0	-	
Tourism	4.0	4.0	4.0	-	
Communications	2.0	2.0	2.0	-	
Total General Government	19.0	19.0	19.0	-	
Total General Fund	**248.15**	**257.15**	**262.15**	**5.0**	
Special Revenue Funds:					
E911 Dispatch	21.75	21.75	21.75	-	
Total Special Revenue Funds	**21.75**	**21.75**	**21.75**	**-**	
Enterprise Funds:					
Public Utilities:					
Public Utility Fund - Administration	4.8	6.8	6.8	-	
Public Utility Fund - Water	10.5	10.5	10.5	-	
Public Utility Fund - Sewer	7.5	7.5	7.5	-	
Stormwater Management:					
Stormwater Management Fund	8.3	8.3	8.3	-	
Total Enterprise Funds	**31.1**	**33.1**	**33.1**	**-**	
Internal Service Funds	3.0	3.0	3.0	-	
Technology Services	3.0	3.0	3.0	-	
Risk Management	10.0	10.0	10.0	-	
Total Internal Service Funds	**11.0**	**11.0**	**11.0**	**-**	
Total All Funds	**312.0**	**323.0**	**328.0**	**5.0**	

Notes: Changes From FY2025 Amended Budget to FY2026 Adopted Budget

(1) Addition of 1.0 FTE - Deputy Clerk

(2) Addition of 2.0 FTE - Deputy Sheriff

(3) Addition of 2.0 FTE - Firefighter/Medic I

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DEBT DETAIL

Isle of Wight County
Adopted FY 2025-26 Operating Budget
COUNTY DEBT DETAIL
Total Debt Outstanding

GENERAL FUND

	Principal Payments	Interest Payments	Total Debt Service
General Obligation Debt			
General Government	48,615,437	13,061,230	61,676,667
Schools	72,634,625	20,771,710	93,406,335
Total General Obligation Debt	**121,250,062**	**33,832,940**	**155,083,002**
Capital Lease Financing			
General Government	2,000,160	146,281	2,146,440
Tourism	35,370	3,686	39,057
Total Capital Lease Financing	**2,035,530**	**149,967**	**2,185,497**
Total General Fund Debt	**123,285,592**	**33,982,907**	**157,268,499**

PUBLIC UTILITY FUND

	Principal Payments	Interest Payments	Total Debt Service
General Obligation Debt			
Total General Obligation Debt	**28,652,524**	**6,055,989**	**34,708,513**
Capital Lease Financing			
Total Capital Lease Financing	**35,370**	**3,686**	**39,057**
Total Public Utility Fund	**28,687,894**	**6,059,675**	**34,757,570**

ALL FUNDS

Outstanding County Debt			
General Government	50,615,597	13,207,511	63,823,107
Tourism	35,370	3,686	39,057
Schools	72,634,625	20,771,710	93,406,335
Public Utility	28,687,894	6,059,675	34,747,570
Total County Debt	**151,973,487**	**40,042,582**	**192,016,069**

Isle of Wight County
Adopted FY 2025-26 Operating Budget
COUNTY DEBT DETAIL
Debt Ratio Policy Limitations

FY 26 PROJECTION

Debt Ratio Policy Limitations

4% Debt as a Percentage of Assessed Value

This ratio indicates the relationship between the County's debt and the total taxable value of real and personal property in the County. It is an important indictor 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.

		FY26
Assessed Value		7,811,427
Allowed Debt Limit		***X 4%***
Debt Allowed		312,457,080
Current Debt		151,873,487
	Actual	***1.95%***
Available for Issue		**160,483,593**
Proposed New Debt		6,013,000
Meet or Exceed Limit?		Meets

12% Debt Service as a Percentage of General Government Expenditures

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

		FY26
Governmental Exp *(net of School & Capital)*		82,095,802
School Operating *(incl Food Svc)*		99,734,024
Budget		181,829,826
Allowed Debt Service		***X 12%***
Debt Service Allowed		21,819,579
Current Debt Service		16015,313
	Actual	***8.81%***
Available For New Debt		**$5,804,266**
Proposed New Debt		750,000
Meet or Exceed Limit?		Meets

DEBT SERVICE

GENERAL FUND	FY 2024 Amended	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	PCT Change
Redemption Of Principal	4,096,353	4,096,353	4,218,714	4,218,714	4,499,378	6.65%
Redempt Principal-Schools	3,284,995	3,284,994	3,379,208	3,379,208	3,950,865	16.92%
Principal Lease	595,690	595,688	809,138	805,588	649,826	-19.34%
Interest Payments	1,725,685	1,725,684	1,590,299	1,590,299	1,446,247	-9.06%
Interest Pay Schools	2,305,467	2,305,466	2,210,239	2,210,239	2,512,171	13.66%
Interest Lease	42,402	41,501	95,415	94,624	62,102	-34.37%
SBITA Financing Interest	-	572	-	-	-	0.00%
Administrative Fees	24,000	20,417	24,000	24,000	24,000	0.00%
PACE Interest Payments	209,836	209,836	209,836	209,836	209,836	0.00%
Transfer to Debt Service	204,468	204,468	272,275	511,764	-	-100.00%
Total Debt Service	**12,488,896**	**12,484,979**	**12,809,124**	**13,044,272**	**13,354,425**	**2.38%**

PUBLIC UTILITIES	FY 2024 Amended	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	PCT Change
Redemption of Principal	1,784,123	-	1,845,735	1,845,735	1,912,180	3.60%
Principal (Lease)	44,779	-	45,247	45,247	10,940	-75.82%
Interest Payments	903,875	872,407	839,630	839,630	772,708	-7.97%
Interest (Lease)	1,434	1,293	765	765	131	-82.88%
Total Debt Service	**2,734,211**	**873,700**	**2,731,377**	**2,731,377**	**2,695,959**	**-1.30%**

DEBT SERVICE

DEBT SERVICE BY FISCAL YEAR			
YEAR	PRINCIPAL	INTEREST	TOTAL
2025	9,443,658	3,919,301	13,362,959
2026	9,747,423	3,612,676	13,360,099
2027	10,076,776	3,293,486	13,370,262
2028	9,206,668	2,965,314	12,171,982
2029	8,567,668	2,659,740	11,227,408
2030	8,844,052	2,383,313	11,227,364
2031	9,000,000	2,100,115	11,100,115
2032	8,175,000	1,843,314	10,018,314
2033	6,530,000	1,629,183	8,159,183
2034	5,500,000	1,469,427	6,969,427
2035	5,620,000	1,344,727	6,964,727
2036	5,750,000	1,221,702	6,971,702
2037	5,865,000	1,095,086	6,960,086
2038	6,005,000	962,333	6,967,333
2039	6,145,000	923,373	7,068,373
2040	6,295,000	454,686	6,749,686
2041	3,020,000	334,208	3,354,208
2042	3,100,000	248,698	3,348,698
2043	3,190,000	160,388	3,350,388
2044	2,000,000	57,764	2,057,764
2045	1,675,000	6,949,859	8,624,859
2046	1,715,000	18,222	1,733,222

DEBT SERVICE RESERVE FUND

REVENUES	FY 2024 Amended	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	PCT Change
Transfer From General Fund	204,468	204,468	272,275	511,754	-	-100.00%
Appropriated Fund Balance	743,772	-	673,333	673,333	945,130	40.37%
Total Revenues	**948,240**	**204,468**	**945,608**	**1,185,097**	**945,130**	**-0.05%**

EXPENDITURES	FY 2024 Amended	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	PCT Change
Transfer to Public Utilities	948,240	948,240	945,608	945,608	945,130	-0.05%
Debt Service Reserve	-	-	-	239,489	-	-100.00%
Total Expenditures	**948,240**	**948,240**	**945,608**	**1,185,097**	**945,130**	**-0.05%**

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 credit quality. A bond rating does not provide a recommendation to invest in a bond and does not evaluate the risk preference of the investor. While many considerations are used for the investment decision making process, the bond rating is often the single most important factor affecting the interest cost on bonds.

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

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

Rating Criteria

There are four primary factors that comprise credit rating grades:

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

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

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

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FUND BALANCE DETAIL

Isle of Wight County
Governmental Fund Balances
PROJECTION
For the Fiscal Year Ended June 30, 2025

	June 30, 2024				PROJECTION		
	General Fund	Capital Projects	Debt Service	Special Revenue	All Funds June 30, 2024	Increase (Decrease)	All Funds June 30, 2025
Restricted for:							
Lease proceeds	93,194	-	-	-	93,194	44,000	137,194
Asset Forfieture	-	-	-	55,422	55,422	(10,000)	45,422
Grants & Contributions	95,359	-	-	106,436	201,795	(100,000)	101,795
Capital Projects	-	1,572,974	-	-	1,572,974	(500,000)	1,072,974
Opioid Abatement	-	-	-	204,371	204,371	28,319	232,690
Committed for:							
Technology Fees	49,495	-	-	-	49,495	4,500	53,995
Debt service - PACE	2,114,545	-	-	-	2,114,545	62,222	2,176,767
Economic Development	976,336	-	-	-	976,336	100,000	1,076,336
Transportation	-	-	-	42,800	42,800	(42,800)	-
Public Safety & Welfare	-	-	-	51,335	51,335	(51,335)	-
Assigned to:							
Revaluation Assessmt Reserve	130,000	-	-	-	130,000	130,000	260,000
Special Revenue	-	-	-	490,504	490,504	(150,000)	340,504
Capital Projects	-	13,547,750	-	-	13,547,750	3,000,000	16,547,750
General Purpose/Encumbered	5,562,447	-	-	-	5,562,447	(1,129,528)	4,432,919
Debt Service Reserve	-	-	2,928,228	-	2,928,228	(433,844)	2,494,384
Unassigned	26,610,423	-	-	-	26,610,423	2,777,578	29,388,001
	$ 35,631,799	$ 15,120,724	$ 2,928,228	$ 950,868	$ 54,631,619	$ 3,729,112	$ 58,360,731

COUNTY FUND BALANCE POLICY

The County will employ sound financial management principles to include the establishment of an unassigned general fund balance sufficient to maintain required working capital and provide a reserve for unanticipated expenditures or emergencies, revenue shortfalls, and other non-recurring uses. The ratio of Unassigned General Fund balance as a percentage of Budgeted General Fund Expenditures indicates the ability of the County to cope with unexpected financial problems or emergencies. The larger the Unassigned General Fund balance, the greater the County's ability to cope with financial emergencies and fluctuations in revenue cycles. The County has established a target rate of 15% at the close of each fiscal year as computed for the upcoming budget year.

as of 3/6/2025

PROJECTED FUND BALANCE CALCULATION

		FY24YE/FY25	Change	FY25YE/FY26	
General Fund Unasssigned Fund Balance		$ 26,610,423	$ 2,777,578	$ 29,388,001	
Budgeted General Fund Expenditures		$ 108,987,352	$ 4,277,660	$ 113,265,012	PROJECTED
Fund Balance prior year ending/Upcoming budget year					
Policy: 15%	**Percentage**	24.42%	1.53%	25.95%	Meets*

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

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GENERAL FUND

Isle of Wight County
Adopted FY 2024-25 Operating Budget
General Fund Revenues

	FY 2024 Amended	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	PCT Change
Real Property Taxes						
Real Estate - Current	45,302,592	43,183,192	47,459,476	47,459,476	51,220,000	7.92%
Real Estate - Delinquent	750,000	539,413	750,000	750,000	600,000	-20.00%
Public Service Property	1,350,000	1,210,054	1,551,300	1,551,300	1,928,000	24.28%
Personal Property- Current	14,100,000	13,917,331	14,700,000	14,700,000	14,850,000	1.02%
Personal Property- Delinquent	750,000	1,742,879	1,300,000	1,300,000	1,500,000	15.38%
Mobile Home Tax - Current	170,000	142,505	155,000	155,000	160,000	3.23%
Mob. Home Tax -- Delinquent	15,000	23,567	20,000	20,000	20,000	0.00%
Boat/Airplane Tax - Current	125,000	141,692	130,000	130,000	155,000	19.23%
Boat/Airplane Tax - Delinquent	15,000	13,339	15,000	15,000	15,000	0.00%
Machinery & Tools -Current & Delinquent	5,929,000	5,951,145	6,220,000	6,220,000	5,732,000	-7.85%
Equipment-Current	2,150,000	2,143,452	2,285,000	2,285,000	2,655,000	16.19%
Equipment-Delinquent	-	1,626	-	-	-	0.00%
Penalty	450,000	611,972	550,000	550,000	600,000	9.09%
Interest	180,000	295,459	250,000	250,000	275,000	10.00%
Total Real Property Taxes	71,286,592	69,917,627	75,385,776	75,385,776	79,710,000	5.74%
Other Local Taxes						
Local Sales & Use	4,300,000	4,287,641	4,400,000	4,400,000	5,223,000	18.70%
Consumer Utility Tax	1,000,000	1,055,971	1,175,000	1,175,000	1,007,000	-14.30%
Consumption Tax	140,000	130,145	140,000	140,000	133,000	-5.00%
Business License Tax	1,200,000	1,175,189	1,200,000	1,200,000	1,207,000	0.58%
Motor Vehicles License Current	1,100,000	1,040,453	1,100,000	1,100,000	1,100,000	0.00%
Motor Vehicle Licenses-Delinquent	60,000	48,094	60,000	60,000	48,000	-20.00%
Penalty - Taxes	7,000	14,567	7,000	7,000	10,000	42.86%
Interest - Taxes	2,000	5,701	4,000	4,000	5,000	25.00%
Taxes on Record/Wills-Local	700,000	591,835	600,000	600,000	600,000	0.00%
Lodging Tax	85,000	95,181	90,000	90,000	94,000	4.44%
Meals Tax	725,000	804,159	1,140,000	1,140,000	1,225,000	7.46%
Communications Sales & Use Tax	450,000	479,157	480,000	480,000	480,000	0.00%
Bank Stock Tax	12,000	22,385	15,000	15,000	22,000	46.67%
Total Other Local Taxes	9,781,000	9,750,477	10,411,000	10,411,000	11,154,000	7.14%
Permits, Fees & Licenses						
Animal License	35,000	31,903	35,000	35,000	35,000	0.00%
Land Use Application Fees	-	250	-	-	-	0.00%
Land Transfer Fees	1,000	1,386	1,000	1,000	1,000	0.00%
Inspections Technology Fee	20,000	24,323	20,000	20,000	20,000	0.00%
Zoning Use & Subdiv Ord Fee	75,000	96,286	75,000	75,000	75,000	0.00%
Building & Misc Permits & Fees	400,000	543,223	600,000	600,000	620,000	3.33%
Solid Waste Franchise Fee	40,000	47,613	40,000	40,000	48,000	20.00%
Concealed Weapon Permit Fee	40,000	30,972	40,000	40,000	30,000	-25.00%
Total Permits, Fees & Licenses	611,000	775,956	811,000	811,000	829,000	2.22%

Isle of Wight County
Adopted FY 2024-25 Operating Budget
General Fund Revenues

	FY 2024 Amended	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	PCT Change
Fines & Forfeitures						
Court Fines and Forfeitures	75,000	107,333	85,000	85,000	100,000	17.65%
Interest - Court Fine & Forft	4,000	5,491	4,500	4,500	5,000	11.11%
County Code Violations	5,000	4,859	5,000	5,000	5,000	0.00%
Electronic Summons Assessment	-	12,469	10,000	10,000	12,000	100.00%
Total Fines & Forfeitures	84,000	130,152	104,500	104,500	122,000	16.75%
Revenue From Use						
Interest Revenue	975,000	2,043,146	1,700,000	1,700,000	1,700,000	0.00%
Property Rental	185,000	23,647	175,000	175,000	200,000	14.29%
Lease Revenue	-	200,888	-	-	-	0.00%
Unrealized Gain on Investment	-	(102,495)	-	-	-	0.00%
Total Revenue from Use	1,160,000	2,165,186	1,875,000	1,875,000	1,900,000	1.33%
Charges For Services						
Set Off Collection Fees	100,000	43,075	100,000	100,000	100,000	0.00%
Finance Administration Fee	1,000	680	500	500	500	0.00%
Court Security Fee	85,000	97,307	100,000	100,000	100,000	0.00%
Sheriff's Fee	2,000	2,205	2,000	2,000	2,000	0.00%
Sheriff Extradition Revenue	2,000	2,172	2,000	2,000	2,000	0.00%
Law Library Fees	6,000	9,511	9,000	9,000	9,000	0.00%
Building Const Court Fees	12,000	13,385	12,000	12,000	13,000	8.33%
Courthouse Construction Fees	18,000	21,111	20,000	20,000	20,000	0.00%
Reimb for Court Appointed Atty	2,000	3,733	2,000	2,000	3,000	50.00%
Commonwealth Attorney's Fees	3,000	3,423	3,000	3,000	3,000	0.00%
Criminal Check & Incident Rpt	1,000	-	-	-	-	0.00%
Fingerprinting	1,000	360	1,000	1,000	500	-50.00%
Animal Adoption Fees	25,000	12,198	15,000	15,000	12,000	-20.00%
Impound Fees	1,000	1,854	1,000	1,000	1,000	0.00%
Quarantine Fees	-	1,004	-	-	-	0.00%
Kennel Fees	-	170	-	-	-	0.00%
Miscellaneous Charges	-	2,987	-	-	-	0.00%
EMS Revenue Recovery	1,100,000	1,475,235	1,100,000	1,258,000	1,400,000	11.29%
EMS Records Request Fee	-	1,470	-	-	-	0.00%
Treasurer Admin Fees	200,000	100,582	200,000	200,000	200,000	0.00%
DMV Hold Administration Fee	40,000	44,692	25,000	25,000	50,000	100.00%
Carrsville Bef/Aft School Prog	-	45	-	-	-	0.00%
Camps	102,000	85,014	85,700	85,700	86,000	0.35%
Special Events Fee	1,500	3,720	2,000	2,000	2,750	37.50%
Athletics	65,264	61,395	68,550	68,550	68,550	0.00%
Instructor Classes	5,000	6,136	10,000	10,000	5,000	-50.00%
Recreation	60,000	56,613	55,200	55,200	57,000	3.26%
Senior Adult Programming	27,600	15,118	28,045	28,045	20,000	-28.69%
Tyler's Beach Docking	500	4,505	500	500	1,000	100.00%
Windsor Center Fees	1,200	2,180	5,815	5,815	3,000	-48.41%
Tourism Special Events	1,000	-	-	-	-	0.00%
Tourism	15,000	22,023	15,000	28,500	35,300	23.86%
Total Charges for Services	1,878,064	2,093,902	1,863,310	2,034,810	2,194,600	7.85%

Isle of Wight County
Adopted FY 2024-25 Operating Budget
General Fund Revenues

	FY 2024 Amended	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	PCT Change
Recovered Cost						
Borrow Pit Contribution	50,000	69,963	40,000	40,000	70,000	75.00%
Insurance Reimbursements	118,693	104,549	50,000	108,645	50,000	-53.98%
Smfd Recovered Cost	314,005	308,306	326,635	326,635	365,299	11.84%
Sale of Recyclables	80,000	128,799	90,000	90,000	128,500	42.78%
Other Recovered Costs	1,589,587	1,667,747	1,568,052	1,589,582	1,568,052	0.00%
Smithfield Inspections			40,000	40,000	40,000	0.00%
Salty Southern Route	8,704	6,000	6,000	6,000	8,500	41.67%
Total Recovered Cost	2,160,989	2,285,364	2,120,687	2,200,862	2,230,351	1.34%
Miscellaneous						
DSS Indirect Cost Allocation	414,626	199,775	331,207	331,207	95,126	-71.28%
Gifts and Donations	-	150	-	-	-	0.00%
Sale of Property	-	31,500	-	-	-	0.00%
Sale of Photocopies / Maps	-	2,643	-	-	-	0.00%
Miscellaneous	60,147	70,545	18,176	18,176	20,000	10.04%
Surplus Proceeds	40,400	48,976	40,000	114,261	40,000	-64.99%
P-Card Rebate	30,000	33,294	30,000	30,000	30,000	0.00%
E-payables Rebate	5,000	275	5,000	5,000	-	-100.00%
E911 Indirect Cost Allocation	-	94,658	-	-	126,449	100.00%
PU Indirect Cost	227,414	227,414	112,383	112,383	241,919	115.26%
SW Indirect Cost	80,700	80,700	52,318	52,318	84,635	61.77%
Market Fees	40,382	32,112	37,500	37,500	38,350	2.27%
Market Sponsors	8,500	10,700	6,945	6,945	10,450	50.47%
Vintage Market	34,415	31,698	30,000	30,000	30,000	0.00%
2011 QSCB Federal Tax Credit	318,263	319,202	318,263	318,263	318,263	0.00%
Total Miscellaneous	1,259,847	1,183,643	981,792	1,056,053	1,035,192	-1.98%
Non-Categorical Aid						
Auto Rental Tax	50,000	62,584	50,000	50,000	60,000	20.00%
Rolling Stock Tax	42,000	46,662	42,000	42,000	48,000	14.29%
Mobile Home Titling Tax	80,000	96,137	80,000	80,000	80,000	0.00%
Grantor's Tax	200,000	177,228	200,000	200,000	175,000	-12.50%
State PPTR	5,115,890	5,115,890	5,115,890	5,115,890	5,115,890	0.00%
Total Non-Categorical Aid	5,487,890	5,498,502	5,487,890	5,487,890	5,478,890	-0.16%
Categorical Aid						
Comonwealth Attorney Shared Expenses	475,166	502,077	537,111	537,111	543,018	1.10%
Sheriff Shared Expenses	1,532,467	1,666,821	1,713,640	1,713,640	1,869,272	9.08%
Commissioner Shared Expenses	172,844	195,666	229,104	229,104	237,604	3.71%
Treasurer Shared Expenses	153,257	151,493	196,445	196,445	207,030	5.39%
Registrar/Electoral Brd Shrd Ex	58,290	115,770	75,000	75,000	116,666	55.55%
Clerk of Circuit Court Shrd Ex	325,855	329,963	350,663	350,663	366,401	4.49%
Technology Trust Funds	58,298	72,024	23,000	23,000	25,638	11.47%
Total Categorical Aid	2,776,177	3,033,814	3,124,963	3,124,963	3,365,629	7.70%

Isle of Wight County
Adopted FY 2024-25 Operating Budget
General Fund Revenues

	FY 2024 Amended	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	PCT Change
Revenue From the Commonwealth						
Fire Prevention Program	135,401	123,039	123,000	123,000	140,000	13.82%
Four for Life	91,364	-	42,734	42,734	43,000	0.62%
Total Revenue from the Commonwealth	226,764	123,039	165,734	165,734	183,000	10.42%
Miscellaneous						
Federal Grant Revenue	-	51,926	-	-	-	0.00%
Total Federal Revenue	-	51,926	-	-	-	0.00%
Other Financing Sources						
Lease Proceeds	631,774	632,974	965,500	965,500	691,600	-28.37%
Lease Obligation Issued	-	415,944	-	-	-	0.00%
SBITA Obligation Issued	-	146,658	-	-	-	0.00%
Transfer from Grants Fund	324,741	314,593	324,741	324,741	325,000	0.08%
Appropriated Fund Balance	737,400	-	4,000,000	8,695,992	4,000,000	-54.00%
Transfer from Debt Service	-	924,012	-	-	-	0.00%
Assigned Fund Balance	1,038,222	-	-	1,318,279	-	-100.00%
Restricted Fund Balance	-	-	-	79,791	-	0.00%
Total Other Financing Sources	2,732,137	2,434,181	5,290,241	11,384,303	5,016,600	-54.82%
Total General Fund Revenues	**99,444,460**	**99,443,768**	**107,621,893**	**114,041,891**	**113,219,262**	**-0.48%**

Isle of Wight County
Adopted FY 2024-25 Operating Budget
General Fund Expenditures

	FY 2024 Amended	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	PCT Change
General Government						
Board of Supervisors	373,659	351,345	377,813	380,751	328,174	-13.81%
County Administration	532,942	528,923	563,241	563,241	575,675	2.21%
County Attorney	497,497	331,976	444,177	394,177	449,273	13.98%
Human Resources	545,239	497,213	570,564	580,896	575,321	-0.96%
Voter Registration	548,554	505,056	533,273	533,873	573,536	7.43%
Total General Administration	2,497,891	2,214,513	2,489,068	2,452,938	2,501,979	2.00%
Financial Administration						
Commissioner of the Revenue	896,438	888,951	967,518	967,518	1,032,936	6.76%
Assessment	179,030	23,919	161,100	291,100	157,525	-45.89%
Treasurer	998,277	769,040	952,162	962,162	878,981	-8.65%
Budget & Finance	961,716	1,082,797	1,063,445	1,085,545	1,112,186	2.45%
Purchasing	150,435	110,226	229,160	229,160	229,695	0.23%
Total Financial Administration	3,185,896	2,874,933	3,373,385	3,535,485	3,411,323	-3.51%
Judicial						
Circuit Court Judges	115,011	113,272	123,186	123,186	127,507	3.51%
General District Court	30,398	28,791	36,193	36,193	45,443	25.56%
Fifth District Community Corrections Program	20,316	20,316	35,713	35,713	39,804	11.46%
Juvenile and Domestic Relations Court	12,902	8,520	13,102	13,102	11,861	-9.47%
Juvenile Accountability Program	2,500	-	2,500	2,500	-	-100.00%
Court Services Unit	1,570,665	1,493,993	1,569,189	1,569,189	1,569,189	0.00%
Clerk of the Circuit Court	776,176	724,589	783,354	783,354	781,476	-0.24%
Commonwealth's Attorney	1,008,987	952,737	1,076,404	1,076,404	1,086,009	0.89%
Total Judicial	3,536,955	3,342,217	3,639,641	3,639,641	3,661,289	0.59%
Public Safety						
Sheriff - Administration & Public Safety Officers	8,141,077	8,165,594	8,190,303	8,437,531	8,569,250	1.56%
Sheriff - Animal Control	741,888	646,225	765,835	790,835	765,992	-3.14%
Fire and Rescue Response	4,864,743	4,736,145	4,855,145	5,035,970	5,330,072	5.84%
Fire & Rescue - Station Services	1,733,057	1,689,161	1,717,478	1,847,286	1,877,310	1.63%
Fire & Rescue - Emergency Mgt & Billing	654,885	645,308	722,976	774,127	759,440	-1.90%
Western Tidewater Regional Jail	1,259,298	1,259,298	1,141,354	1,149,666	1,368,805	19.06%
Total Public Safety	17,394,948	17,141,731	17,393,091	18,035,415	18,670,869	3.52%

Isle of Wight County
Adopted FY 2024-25 Operating Budget
General Fund Expenditures

	FY 2024 Amended	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	PCT Change
Public Works						
Public Works - Administration	340,695	328,664	346,364	356,351	371,689	4.30%
Public Works - Transportation	463,222	402,992	493,428	523,860	542,397	3.54%
Public Works - Refuse Collection & Disposal	3,469,871	3,194,548	3,527,569	3,581,786	3,573,862	-0.22%
Public Works - Building Maintenance	1,719,776	1,688,797	1,775,123	1,779,453	1,853,991	4.19%
Public Works - Capital Programs and Inspections	95,390	94,935	101,549	101,617	109,228	7.49%
Total Public Works	6,088,954	5,709,936	6,244,033	6,343,067	6,451,167	1.70%
Health & Welfare						
Western Tidewater Health District	580,000	580,000	580,000	580,000	580,000	0.00%
Western Tidewater Community Service Board	297,890	297,890	310,336	310,336	325,000	4.73%
Total Health & Welfare	877,890	877,890	890,336	890,336	905,000	1.65%
Education						
Local Support	30,684,069	30,348,780	32,959,069	32,959,069	36,024,849	9.30%
School Capital Maintenance	250,000	224,922	250,000	250,000	250,000	0.00%
Total Education	30,934,069	30,573,702	33,209,069	33,209,069	36,274,849	9.23%
Parks, Recreation, Grounds & Cultural						
Parks and Recreation - Administration	295,266	287,718	308,756	312,128	312,397	0.09%
Parks and Recreation - Gateways, and Grounds	1,127,979	1,012,106	1,244,694	1,257,351	1,260,568	0.26%
Parks and Recreation - Programs	897,760	801,574	873,151	873,151	897,340	2.77%
Blackwater Regional Library - Local Support	1,046,756	1,045,057	1,088,844	1,088,844	1,112,466	2.17%
Total Parks, Recreation, Grounds & Cultural	3,367,761	3,146,455	3,515,445	3,531,474	3,582,771	1.45%
Community Development						
Planning and Zoning	1,112,744	925,552	1,181,461	1,191,731	1,060,124	-11.04%
Inspections	834,625	742,115	861,969	914,935	881,923	-3.61%
Economic Development	1,586,901	476,410	714,257	1,690,593	722,725	-57.25%
Tourism	659,720	636,285	674,759	701,614	767,598	9.40%
Markets	83,297	79,582	75,445	75,445	74,121	-1.75%
Communications	142,232	123,743	145,142	155,142	160,641	3.54%
Virginia Coop Ext - Local Support	86,956	76,643	83,828	91,828	91,697	-0.14%
Total Community Development	4,506,475	3,060,331	3,736,861	4,821,288	3,758,829	-22.04%

Isle of Wight County
Adopted FY 2024-25 Operating Budget
General Fund Expenditures

	FY 2024 Amended	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	PCT Change
Other Public Services						
Local and Regional Organizations	1,640,809	1,482,709	1,563,517	1,563,517	1,627,589	4.10%
Total Other Public Services	1,640,809	1,482,709	1,563,517	1,563,517	1,627,589	4.10%
Debt Service						
Debt Service	12,488,896	12,484,979	12,809,124	12,804,783	13,354,425	4.29%
Total Debt Service	12,488,896	12,484,979	12,809,124	12,804,783	13,354,425	4.29%
Non-Departmental						
Non-Departmental Expenses	2,005,353	659,159	4,039,410	3,966,415	5,114,865	28.95%
Internal Service Charges	1,985,123	1,918,944	2,124,824	2,124,824	2,349,533	10.58%
Transfer to Other Funds	8,933,441	8,079,373	12,594,089	17,123,639	11,554,774	-32.52%
Total Non-Departmental	12,923,917	10,657,477	18,758,323	23,214,878	19,019,172	-18.07%
Total General Fund Expenditures	**99,444,460**	**93,556,871**	**107,621,893**	**114,041,891**	**113,219,262**	**-0.72%**



GENERAL ADMINISTRATION

BOARD OF SUPERVISORS

DESCRIPTION

The Board of Supervisors is an elected body of five members representing the County's five election districts. The Board adopts ordinances, resolutions and motions in order to effectuate policies and programs for the effective and efficient governance of the County. Supervisors are elected for four-year terms in November of odd-numbered years. At the first meeting of the calendar year, the Board selects one of its members to serve as Chairman and another one as Vice-Chairman.

FY2025 ACCOMPLISHMENTS

- Adopted numerous policy amendments promoting organizational efficiency and service development including personnel policies.
- Approved a legislative agenda and actively lobbied to advance County priorities and address funding for school-related capital projects.
- Adopted changes to the Board of Supervisors By-Laws and Rules of Procedure to promote good governance.

FY2026 OBJECTIVES

- To update the Board's Strategic Plan.
- 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 2024 ACTUAL	FY2025 ACTUAL	FY2026 ESTIMATE
Average Days to Post Board Actions to Website	1 Day	1 Day	1 Day
Percent of Board Meeting Minutes Prepared in Accordance with State Code	100%	100%	100%

BOARD OF SUPERVISORS

	FY 2024 Amended	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	PCT Change
Salaries and Wages	73,615	73,614	76,156	79,050	63,860	-19.22%
Board Salaries	64,896	64,896	67,979	67,979	67,979	0.00%
Other Compensation	100	100	-	300	-	-100.00%
FICA (SS & Medicare)	10,330	10,288	11,027	11,071	10,086	-8.90%
VRS - Retirement Benefits	8,009	8,008	8,146	8,146	8,411	3.25%
Hospital/Medical Plans	27,959	27,958	49,952	49,952	10,720	-78.54%
Group Life Insurance	923	923	956	956	756	-20.92%
Deferred Comp	-	-	-	-	600	100.00%
Professional Services	94,246	90,900	90,000	90,000	90,000	0.00%
Software License/Maintenance	34,635	16,916	18,000	18,000	15,000	-16.67%
Advertising Services	25,014	25,014	24,500	24,200	25,000	3.31%
Postage	150	119	150	150	150	0.00%
Telephone (Voice And Fax)	631	631	612	612	612	0.00%
Travel & Training	15,424	14,973	12,500	16,000	16,500	3.13%
Operating Expenses	7,500	7,221	7,500	3,700	7,500	102.70%
Dues & Association Memberships	9,585	9,142	9,585	9,585	10,000	4.33%
Office Supplies	642	642	750	1,050	1,000	-4.76%
Total Operating Expenses	373,659	351,345	377,813	380,751	328,174	-13.81%

PERSONNEL SUMMARY

	FY2024 Actual	FY2025 Amended	FY2026 Adopted
Chairman	1.0	1.0	1.0
Vice-Chairman	1.0	1.0	1.0
Supervisor	3.0	3.0	3.0
Clerk to the Board	1.0	1.0	1.0
Number of Full-Time Positions	6.0	6.0	6.0

COUNTY ADMINISTRATION

DESCRIPTION

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

FY2025 ACCOMPLISHMENTS

- Adjusted and managed County operations to ensure continuous and consistent service provision throughout the County.
- Developed balanced operating and capital budgets to serve the needs of the community as it continues to grow.
- Maintained the County's Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award.

FY2026 OBJECTIVES

- To provide the Board of Supervisors with accurate, timely and clear information with which to make policy decisions.
- To promote Isle of Wight County as a place for business and implement strategies to facilitate job growth and private investment in the County.
- To plan for the growth and development of the County in a coordinated and managed fashion.
- 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.

PERFORMANCE MEASURES/STATISTICS

	FY 2024 ACTUAL	FY2025 ACTUAL	FY2026 ESTIMATE
Balanced Budget Prepared & Presented to Board	Yes	Yes	Yes
Financial Policies Meeting or Exceeding Target Levels	100%	100%	100%
Legislative Agenda Prepared & Submitted to State &	Yes	Yes	Yes

COUNTY ADMINISTRATION

	FY 2024 Amended	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	PCT Change
Salaries and Wages	380,564	379,137	400,049	400,049	422,149	5.52%
FICA (SS & Medicare)	28,488	26,674	30,604	30,604	32,218	5.27%
VRS - Retirement Benefits	46,176	46,175	54,615	54,615	49,000	-10.28%
Hospital/Medical Plans	42,006	42,005	44,307	44,307	37,274	-15.87%
Group Life Insurance	5,122	5,121	5,343	5,343	4,970	-6.98%
Deferred Comp	12,900	12,900	12,900	12,900	13,000	0.78%
Postage	166	166	150	150	150	0.00%
Telephone (Voice and Fax)	1,448	1,427	1,435	1,435	1,476	2.86%
Travel & Training	6,000	5,394	4,000	4,000	5,500	37.50%
Tolls & Parking	35	35	-	-	-	0.00%
Dues & Assoc Memberships	4,349	4,268	4,400	4,400	4,400	0.00%
Office Supplies	1,703	1,637	1,500	1,500	1,600	6.67%
Copier Lease	2,745	2,703	2,738	2,738	2,738	0.00%
Copier Service/Supply Contract	1,240	1,239	1,200	1,200	1,200	0.00%
Capital Lease Interest	-	41	-	-	-	0.00%
Total Operating Expenses	532,942	528,923	563,241	563,241	575,675	2.21%

PERSONNEL SUMMARY

	FY2024 Actual	FY2025 Amended	FY2026 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.

FY2025 ACCOMPLISHMENTS

- Continue to update the Isle of Wight County Code in compliance with revisions to the Code of Virginia.
- Continued legal assistance to the Department of Social Services.
- Provided advice and recommendations regarding the County's legislative agenda.
- Successfully represent or manage outside legal counsel in litigations matters.

FY2026 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
- To update the County's Policy Manual to provide guidance on day to day operations.

PERFORMANCE MEASURES/STATISTICS

Workload By Department	FY2025 ACTUAL	FY2026 ESTIMATE
Board of Supervisors/County Administrator	27%	30%
Planning & Zoning/PC/Inspections/Codes/Wetlands/ZBA	18%	20%
Public Utilities/Works/Transportation	14%	10%
Social Services	7%	10%
Sheriff	4%	5%
Economic Development/EDA	3%	5%
Budget & Finance/Purchasing	5%	5%
Commissioner of the Revenue	1%	1%
Emergency Services	1%	1%
Parks & Recreation	1%	1%
Human Resources	1%	3%
Miscellaneous	8%	4%
Tourism	2%	2%
Treasurer	4%	3%

COUNTY ATTORNEY

	FY 2024 Amended	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	PCT Change
Salaries and Wages	193,450	193,426	213,652	213,652	224,418	5.04%
FICA (SS & Medicare)	14,573	14,561	16,345	16,345	17,168	5.04%
VRS - Retirement Benefits	24,363	24,363	32,306	32,306	34,464	6.68%
Hospital/Medical Plans	27,056	27,055	31,298	31,298	24,768	-20.86%
Group Life Insurance	2,640	2,640	2,862	2,862	2,646	-7.55%
Deferred Comp	10,111	10,099	12,410	12,410	12,473	0.51%
Professional Services	175,000	46,600	100,000	48,500	100,000	106.19%
Contracted Services	25,000	4,500	10,000	10,000	10,000	0.00%
Postage	359	359	300	300	400	33.33%
Telephone (Voice and Fax)	536	343	536	536	536	0.00%
Travel & Training	2,395	199	2,500	2,500	1,500	-40.00%
Operating Expenses	-	-	-	1,500	-	-100.00%
Dues & Association Memberships	2,000	930	2,000	2,000	1,500	-25.00%
Office Supplies	1,500	524	1,500	1,500	700	-53.33%
Copier Lease	2,274	2,239	2,268	2,268	2,500	10.23%
Copier Service/Supply Contract	1,240	1,239	1,200	1,200	1,200	0.00%
Books/Subscriptions	15,000	2,865	15,000	15,000	15,000	0.00%
Capital Lease Interest	-	34	-	-	-	0.00%
Total Operating Expenses	497,497	331,976	441,177	394,177	449,273	13.98%

PERSONNEL SUMMARY

	FY2024	FY2025	FY2026
County Attorney	1.0	1.0	1.0
Executive Assistant	0.5	0.5	0.5
Number of Full-Time Positions	1.5	1.5	1.5

HUMAN RESOURCES

DESCRIPTION

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

FY2025 ACCOMPLISHMENTS

- Other hiring/posting avenues were explored and used for posting jobs opportunities giving the County a larger footprint when looking for new candidates.
- Maintained competitive and cost-effective employee benefits plans, as well as monitored health care reform mandates and trends.
- Managed the County's Employee Giving Campaign for 2024 for United Way of South Hampton Roads.
- Led a Toy Drive for the children served by the Isle of Wight Department of Social Services

FY2026 OBJECTIVES

- Ensure the workforce planning is current, competitive, promotes clear mobility, and identifies future growth.
- To provide training and development opportunities for our employees responsive to County needs.
- To continue to ensure adherence to salary administration rules of the employee compensation and classification system, to ensure compensation is competitive within the market and to attract and retain talent.
- Provide benefits plans that meet the needs of our employees which will aid in recruitment and retention and is cost effective and sustainable.
- Support the development of our employees through professional development, career development and improved performance management.

PERFORMANCE MEASURES/STATISTICS

	FY 2024 ACTUAL	FY2025 ESTIMATE	FY2026 ESTIMATE
Number of Full-Time & Part-Time Positions Filled	118	124	126
Training Sessions (non-safety) Provided for County Staff	2	3	3
Create a positive applicant experience through transparency and communication in the recruitment, selection and onboarding process	New	100%	100%

HUMAN RESOURCES

	FY 2024 Amended	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	PCT Change
Salaries and Wages	289,800	288,826	300,107	302,439	314,228	3.90%
FICA (SS & Medicare)	22,183	21,331	22,959	22,959	24,039	4.70%
VRS - Retirement Benefits	34,473	34,472	36,235	36,235	37,887	4.56%
Hospital/Medical Plans	39,119	39,118	41,083	41,083	44,688	8.77%
Group Life Insurance	3,878	3,877	4,014	4,014	3,699	-7.85%
Deferred Comp	2,400	2,400	2,400	2,400	2,400	0.00%
Tuition Reimbursement	7,000	4,016	7,000	7,000	7,000	0.00%
Uniforms Taxable	238	237	-	-	-	0.00%
Professional Services	50,700	37,557	53,080	61,080	45,080	-26.20%
Advertising Services	18,500	1,048	18,500	18,500	18,500	0.00%
Postage	350	55	350	350	350	0.00%
Telephone (Voice and Fax)	1,736	1,603	1,736	1,736	1,800	3.69%
Emp Service Awards & Recognition	34,500	26,769	34,500	34,500	34,500	0.00%
Health & Wellness	16,000	16,000	19,000	14,400	5,000	-65.28%
Travel & Training	7,054	7,042	11,400	16,000	11,400	-28.75%
Operating Expenses	14,000	11,604	15,000	15,000	23,000	53.33%
Dues & Association Membership	1,108	1,108	1,000	1,000	1,000	0.00%
Office Supplies	2,200	149	2,200	2,200	750	-65.91%
Total Operating Expenses	545,239	497,213	570,564	580,896	575,321	-0.96%

PERSONNEL SUMMARY

	FY2024 Actual	FY2025 Amended	FY2026 Adopted
Human Resources Director	1.0	1.0	1.0
Human Resources Coordinator	1.0	1.0	1.0
Human Resources Assistant	1.0	1.0	1.0
Human Resources Generalist	1.0	1.0	1.0
Number of Full-Time Positions	4.0	4.0	4.0

ELECTORAL BOARD/REGISTRAR

DESCRIPTION

The Electoral Board is comprised of a three-member panel appointed by the judges of the Circuit Court. The Electoral Board is responsible for the appointment of the General Registrar (GR). They are also responsible for all elections that are held. Each member is appointed for a three (3) year term. The Electoral Board is made up of two (2) members of the political party of the Governor in office at the time of appointment. The GR is appointed for a four (4) year term by the Isle of Wight County Electoral Board. The GR is charged with carrying out the directives of the State Board of Elections, the Commonwealth of Virginia Election Code and the Electoral Board of Isle of Wight County to serve the voters of the County in the most effective manner possible. The GR assists citizens with the voter registration process – in person, online, and by mail. The GR assists voters with the absentee voting process and ensures that all absentee voting materials are processed and mailed/emailed to voters for 45 days before each election. The GR recruits and trains Officers of Election before each election and ensures that all training and election day materials are current and up to date. The GR also assists in the set up and programming of all voting equipment before each election. The GR assists the Electoral Board with the canvass held the Wednesday after each election and ensures that the correct results are entered into the statewide system and that all required election materials/results are delivered to the Clerk of Court in accordance with state law.

FY2025 ACCOMPLISHMENTS

- Recruited and trained Election Officers on Election Day procedures, Voting Equipment operations, and problem solving when dealing with various voter issues.
- Assisted citizens of Isle of Wight with the voter registration process – in person, online, and by mail.

FY2026 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.
- Continuing to inform the citizens of Isle of Wight, by various methods, of the new House, Senate, and Congressional districts as well as new precincts due to the redistricting process.

PERFORMANCE MEASURES/STATISTICS

	FY 2024 ACTUAL	FY2025 ACTUAL	FY2026 ESTIMATE
Number of Registered Voters	32,00	33,000	33,000
Percent of Election Results Certified Within 3 Days	100%	100%	100%

ELECTORAL BOARD/REGISTRAR

	FY 2024 Amended	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	PCT Change
Salaries And Wages	210,275	207,032	190,386	190,986	210,002	9.96%
Overtime	3,900	3,500	2,070	2,070	2,132	100.00%
Part-Time Salaries	40,571	39,610	67,866	67,866	69,902	3.00%
Compensation	90,000	74,533	60,000	60,000	65,000	8.33%
FICA (SS & Medicare)	20,630	18,935	19,915	19,915	21,577	8.35%
VRS - Retirement Benefits	24,082	24,080	18,188	18,188	24,649	35.52%
Hospital/Medical Plans	38,159	30,743	35,446	35,446	38,815	9.50%
Group Life Insurance	2,770	2,766	2,054	2,054	2,471	20.30%
Deferred Comp	970	970	600	600	600	0.00%
Repairs & Maintenance	16,700	15,355	21,000	21,000	21,000	0.00%
Advertising Services	1,600	581	600	600	600	0.00%
Utilities	5,630	5,398	5,100	5,100	5,400	5.88%
Postage	13,000	12,763	18,000	18,000	18,000	0.00%
Telephone (Voice and Fax)	749	748	1,080	1,680	1,080	-35.71%
Lease/Rental of Equipment	3,964	2,710	2,500	2,500	2,000	-20.00%
Lease/Rental of Buildings	4,000	4,000	2,000	2,000	2,000	0.00%
Travel & Training	6,946	6,758	6,500	6,500	6,500	0.00%
Operating Expenses	56,083	46,238	72,000	71,400	73,800	3.36%
Dues & Association Memberships	600	597	500	500	540	8.00%
Office Supplies	3,994	3,810	4,000	4,000	4,000	0.00%
Copier Lease	2,274	2,239	2,268	2,268	2,268	0.00%
Copier Service/Supply Contract	1,254	1,254	1,200	1,200	1,200	0.00%
Equipment/ Machinery	403	403	-	-	-	0.00%
Capital Lease Interest	-	34	-	-	-	0.00%
Total Operating Expenses	548,554	505,056	533,273	533,873	573,536	7.43%

PERSONNEL SUMMARY

	FY2024 Actual	FY2025 Amended	FY2026 Adopted
Registrar	1.0	1.0	1.0
Deputy Registrar/Absentee Coordinator	1.0	1.0	1.0
Elections Training Coordinator	1.0	1.0	1.0
Number of Full-Time Positions	3.0	3.0	3.0

Local Roots, Global Reach
ISLE OF WIGHT
COUNTY, VIRGINIA

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FINANCIAL ADMINISTRATION

COMMISSIONER OF THE REVENUE

DESCRIPTION

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

FY2025 ACCOMPLISHMENTS

- Included a QR code on all business license and business personal property forms to allow business owners to opt into E-statements.
- Developed office procedures for each function of the office to help with training staff.
- Provided revenue forecasting to county Administration and Board of Supervisors.

FY2026 OBJECTIVES

- Begin the Real Estate reassessment process for 2027 which includes the RPF and developing procedures for the process.
- To provide great courteous and efficient customer service to all citizens
- To send staff to Career Development Classes and training sessions to foster new/creative ideas for the office.

PERFORMANCE MEASURES/STATISTICS

	FY 2024 ACTUAL	FY2025 ESTIMATE	FY2026 ESTIMATE
Personal Property Assessments	67,016	70,000	70,000
Machinery & Tools/Business Personal Property Assessments	1,944	2,000	2,000
Mobile Home Assessments	1,550	1,550	1,550
Tax Relief Applications	1,130	1,300	1,300
Business Licenses	2,284	2,500	2,500
Meals & Lodging Taxes	111	120	120
State Income Tax Returns	641	650	650
Public Service Corporations Assessed	47	47	47

COMMISSIONER OF THE REVENUE

	FY 2024 Amended	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	PCT Change
Salaries and Wages	567,822	566,279	605,948	605,948	644,574	6.37%
FICA (SS & Medicare)	43,705	41,238	46,356	46,356	49,310	6.37%
VRS - Retirement Benefits	67,457	66,789	76,189	76,189	83,041	8.99%
Hospital/Medical Plans	146,893	146,892	163,795	163,795	180,351	10.11%
Group Life Insurance	7,623	7,566	8,087	8,087	7,577	-6.31%
Deferred Comp	4,995	4,995	5,700	5,700	5,640	-1.05%
Maintenance Service Contracts	7,642	7,642	8,800	8,800	9,300	5.68%
Postage	6,400	6,012	8,000	8,000	8,500	6.25%
Telephone (Voice and Fax)	1,771	1,719	1,908	1,908	1,908	0.00%
Travel & Training	6,560	6,231	7,000	7,000	7,000	0.00%
Dues & Association Memberships	990	990	1,000	1,000	1,000	0.00%
Office Supplies	5,739	5,183	7,200	7,200	7,200	0.00%
Copier Lease	2,341	2,305	2,335	2,335	2,335	0.00%
Copier Service/Supply Contract	1,240	1,239	1,200	1,200	1,200	0.00%
Books/Subscriptions	25,260	23,834	24,000	24,000	24,000	0.00%
Capital Lease Interest	-	35	-	-	-	0.00%
Total Operating Expenses	896,438	888,951	967,518	967,518	1,032,936	6.76%

PERSONNEL SUMMARY

	FY2024 Actual	FY2025 Amended	FY2026 Adopted
Commissioner of the Revenue	1.0	1.0	1.0
Chief Deputy	1.0	1.0	1.0
Deputy Clerk I - IV	9.0	10.0	10.0
Number of Full-Time Positions	11.0	12.0	12.0

ASSESSMENTS

DESCRIPTION

The general reassessment of the County's real property is performed every four years by an independent assessing firm. The next general reassessment is effective as of July 1, 2023. A Board of Equalization holds public hearings for one year following the effective July 1 assessment date to ensure equalization of property values at the request of citizens. The Commissioner of the Revenue assesses the new construction between general reassessments.

FY2025 ACCOMPLISHMENTS

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

FY2026 OBJECTIVES

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

PERFORMANCE MEASURES/STATISTICS

	FY 2024 ACTUAL	FY2025 ACTUAL	FY2026 ESTIMATE
Land Parcels	21,274	21,500	21,500
Real Estate Transfers	2,133	2,200	2,200
New Constructions Reassessed	458	500	500

	FY 2024 Amended	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	PCT Change
Compensation	12,500	4,391	-	-	-	0.00%
Professional Services	28,530	15,450	28,000	28,000	25,000	-10.71%
Advertising Services	5,000	2,069	500	500	500	0.00%
Postage	600	317	600	600	450	-25.00%
Travel & Training	1,200	992	1,200	1,200	1,000	-16.67%
Office Supplies	1,200	700	800	800	575	-28.13%
Reassessment Reserve	130,000	-	130,000	260,000	130,000	0.00%
Total Operating Expenses	179,030	23,919	161,100	291,100	157,525	-45.89%

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.

FY2025 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.

FY2026 OBJECTIVES

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

PERFORMANCE MEASURES/STATISTICS

	FY 2024 ACTUAL	FY2025 ESTIMATE	FY2026 ESTIMATE
Collection Rate	99.0%	99.0%	99.0%

TREASURER

	FY 2024 Amended	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	PCT Change
Salaries and Wages	448,116	355,310	434,487	414,487	397,776	-4.03%
Overtime	5,747	5,746	1,553	1,553	1,600	3.03%
Part-Time Salaries	67,133	67,132	46,118	46,118	47,502	3.00%
FICA (SS & Medicare)	39,857	30,966	36,885	36,885	34,186	-7.32%
VRS - Retirement Benefits	56,019	42,373	56,371	56,371	48,913	-13.23%
Hospital/Medical Plans	99,716	87,158	127,418	127,418	81,695	-35.88%
Group Life Insurance	6,368	4,753	5,802	5,802	4,676	-19.41%
Deferred Comp	3,533	2,351	3,120	3,120	2,820	-9.62%
Bank Fees	50,000	105	50,000	50,000	50,000	0.00%
Maintenance Service Contracts	5,800	4,544	5,800	5,800	5,800	0.00%
Advertising Services	3,290	255	3,290	3,290	3,290	0.00%
Contracted Services	31,600	29,874	-	30,000	30,000	0.00%
DMV Stop Program Fees	48,000	25,955	45,000	45,000	45,000	0.00%
Postage	96,400	82,678	98,000	98,000	90,000	-8.16%
Telephone (Voice and Fax)	1,990	1,990	2,083	2,083	1,488	-28.56%
Lease/Rental of Equipment	3,200	2,356	3,200	3,200	2,000	-37.50%
Travel & Training	4,960	1,137	5,000	5,000	7,500	50.00%
Operating Expenses	473	53	-	-	-	0.00%
Due & Association Membership	2,000	1,637	1,000	1,000	1,000	0.00%
Office Supplies	16,994	16,697	20,000	20,000	17,500	-12.50%
Copier Lease	2,341	2,305	2,335	2,335	2,335	0.00%
Copier Service/Supply Contract	1,240	1,239	1,200	1,200	1,200	0.00%
Items for Resale	3,500	2,355	3,500	3,500	2,700	-22.86%
Capital Lease Interest	-	69	-	-	-	0.00%
Total Operating Expenses	998,277	769,040	952,162	962,162	878,981	-8.65%

PERSONNEL SUMMARY

	FY2024 Actual	FY2025 Amended	FY2026 Adopted
Treasurer	1.0	1.0	1.0
Chief Deputy	1.0	1.0	1.0
Deputy Clerk I - IV	8.0	6.0	6.0
Number of Full-Time Positions	10.0	8.0	8.0

BUDGET & FINANCE

DESCRIPTION

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

MISSION, VISION & VALUES

MISSION

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

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

VALUES

Compliance	**Integrity**
Accuracy	**Responsiveness**
Transparency	**Professionalism**
Objectivity	**Commitment**

HOW WE SUPPORT OUR VISION & FULFILL OUR MISSION

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

BUDGET & FINANCE

FY2025 ACCOMPLISHMENTS

- Continued implementation of new budgeting software that will also improve fiscal transparency.
- Attained an Unmodified Opinion for the County's financial audit for Fiscal Year 2023-24.
- Received the Government Finance Officers Association Distinguished Budget Presentation Award for Fiscal Years 2024-25.
- The FY 2024 Annual Comprehensive Financial Report was submitted on time to the Auditor of Public Accounts (APA).

FY2026 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 budgeting and 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 2024 ACTUAL	FY2025 ESTIMATE	FY2026 ESTIMATE
Bill/Invoice Payment 98% within 30 days of receipt	99.0%	99.0%	99.0%
Issued W-2s/1099s by prescribed compliance issuance dates	Yes	Yes	Yes
Unmodified Audit Opinion	Yes	Yes	Yes
GFOA Certificate of Financial Achievement Award	Yes	Yes	Yes
GFOA Certificate of Distinguished Budget Award	Yes	Yes	Yes

BUDGET & FINANCE

	FY 2024 Amended	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	PCT Change
Salaries and Wages	632,377	629,361	705,378	660,778	740,933	12.13%
Overtime	411	410	-	-	-	0.00%
FICA (SS & Medicare)	48,037	46,532	54,001	54,001	56,682	4.96%
VRS - Retirement Benefits	74,338	73,586	91,549	91,549	105,911	15.69%
Hospital/Medical Plans	105,856	102,311	122,700	122,700	119,010	-3.01%
Group Life Insurance	8,295	8,207	9,426	9,426	8,750	-7.17%
Deferred Comp	3,900	3,850	4,350	4,350	4,200	-3.45%
Professional Services	24,105	15,955	16,530	83,230	18,560	-77.70%
SBITA Financing Expense	-	156,658	-	-	-	0.00%
Postage	3,500	2,929	3,500	3,500	3,000	-14.29%
Telephone (Voice and Fax)	1,869	1,534	1,483	1,483	1,548	4.38%
Travel & Training	14,395	7,804	9,975	9,975	9,975	0.00%
Dues & Association Memberships	1,315	1,315	1,305	1,305	2,294	75.79%
Office Supplies	5,000	4,328	5,000	5,000	5,500	10.00%
Copier Lease	2,429	2,392	2,423	2,423	2,423	0.00%
Copier Service/Supply Contract	1,264	1,264	1,200	1,200	1,200	0.00%
SaaS/SBITA Short Term	34,125	24,125	34,125	34,125	32,000	-6.23%
Books/Subscriptions	500	199	500	500	200	-60.00%
Capital Lease Interest	-	37	-	-	-	0.00%
Total Operating Expenses	961,716	1,082,797	1,063,445	1,085,545	1,112,186	2.45%

PERSONNEL SUMMARY

	FY2024 Actual	FY2025 Amended	FY2026 Adopted
Chief Financial Officer	1.0	1.0	1.0
Comptroller	1.0	1.0	1.0
Senior Accountant	3.0	3.0	3.0
Payroll Technician	1.0	0.0	0.0
Jr Accountant - Payroll	0.0	0.0	1.0
Accounts Payable Technician	1.0	1.0	1.0
Number of Full-Time Positions	8.0	8.0	8.0

PURCHASING

DESCRIPTION

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

FY2025 ACCOMPLISHMENTS

- Enforced P-card policy when breaches were found, retraining, disciplining cardholders found violation.
- Continued posting formal Invitations for Bids (IFB) and Requests for Proposals in electronic form to increase competition, improve access, accuracy, and to reduce paper files.
- Created and advised various County departments in creating contracts.
- 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.

FY2026 OBJECTIVES

- To continue to provide support, communications and guidance to County departments on procurement matters. **(SP1 Effective Governance and Community Partnerships)**
- Make field audits on the use of P-cards and Voyager usage. **(SP1 Effective Governance and Community Partnerships)**
- To review existing procedures in support of using more electronic commerce and use of the internet to improve transparency. **(SP3 Managing Growth and Change)**
- Work toward 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 Managing Growth and Change)**
- To continue to utilize technology to improve processes, tracking and reporting of procurement/contractual data and eliminate redundancies and waste. **(SP1 Effective Governance and Community Partnerships)**

PERFORMANCE MEASURES/STATISTICS

	FY 2024 ACTUAL	FY2025 ESTIMATE	FY2026 ESTIMATE
Number of Solicitations (RFPs/IFBs/Other)	9	10	10
Annual Rebates Earned (P-Cards & E-payables)	$33,294	$34,000	$34,000
P-Cards- Annual Spend	$1,748,997	$1,800,000	$1,800,000
Purchase Orders- Annual Spend	$13,992,103	$20,000,000	$20,000,000

PURCHASING

	FY 2024 Amended	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	PCT Change
Salaries And Wages	80,351	59,343	129,859	129,859	135,548	4.38%
FICA (SS & Medicare)	8,302	4,522	9,935	9,935	10,369	4.37%
VRS - Retirement Benefits	13,840	6,901	16,836	16,836	17,852	6.03%
Medical/Dental Plans	15,404	9,286	32,229	32,229	24,561	-23.79%
Group Life Insurance	1,548	795	1,741	1,741	1,605	-7.81%
Deferred Comp	875	600	600	600	-	-100.00%
Software Subscription Based IT	28,160	28,160	36,000	36,000	37,800	100.00%
Travel & Training	1,575	326	1,580	1,580	1,580	0.00%
Dues & Association Memberships	230	230	230	230	230	0.00%
Office Supplies	150	61	150	150	150	0.00%
Total Operating Expenses	150,435	110,226	229,160	229,160	229,695	0.23%

PERSONNEL SUMMARY

	FY2024 Actual	FY2025 Amended	FY2026 Adopted
Purchasing Agent	1.0	1.0	1.0
Junior Accountant	1.0	1.0	1.0
Number of Full-Time Positions	2.0	2.0	2.0

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JUDICIAL

CIRCUIT COURT - JUDGES

DESCRIPTION

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

FY2026 OBJECTIVES

- To leverage technology to provide for more efficient management and pace of caseloads.
- To continue observing the highest standards of conduct to ensure that the integrity and independence of the Court is preserved and that the duties performed by Court staff continues to reflect the highest standards of professionalism and devotion to serving the public.

CIRCUIT COURT - JUDGES

	FY 2024 Amended	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	PCT Change
Salaries And Wages	66,920	66,920	69,249	69,249	71,314	2.98%
Compensation	14,917	14,600	20,000	20,000	20,000	0.00%
FICA (SS & Medicare)	5,119	4,811	5,298	5,298	5,456	2.98%
VRS - Retirement Benefits	7,737	7,736	7,869	7,869	8,106	3.01%
Hospital/Medical Plans	16,802	16,802	17,723	17,723	19,408	9.51%
Group Life Insurance	892	891	923	923	837	-9.32%
Deferred Comp	600	600	600	600	600	0.00%
Telephone (Voice and Fax)	624	331	624	624	636	1.92%
Travel & Training	200	-	200	-	250	100.00%
Dues & Association Memberships	200	-	200	-	-	0.00%
Office Supplies	1,000	579	500	900	900	0.00%
Total Operating Expenses	115,011	113,272	123,186	123,186	127,507	3.51%

PERSONNEL SUMMARY

	FY2024 Actual	FY2025 Amended	FY2026 Adopted
Civil Docket Administrator	1.0	1.0	1.0
Number of Full-Time Positions	1.0	1.0	1.0

GENERAL DISTRICT COURT

DESCRIPTION

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

FY2026 OBJECTIVES

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

	FY 2024 Amended	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	PCT Change
Other Compensation	4,186	4,185	4,500	4,500	4,500	0.00%
Court Appt Public Defender	15,000	14,356	15,000	15,000	30,000	100.00%
Telephone (Voice and Fax)	1,372	1,282	1,398	1,398	1,398	0.00%
Travel & Training	2,084	2,084	2,510	2,510	2,510	0.00%
Operating Expenses	2,195	1,590	5,500	5,500	2,000	-63.64%
Dues & Association Membership	750	485	750	750	500	-33.33%
Office Supplies	1,230	1,229	3,000	3,000	1,000	-66.67%
Copier Lease	2,341	2,305	2,335	2,335	2,335	0.00%
Copier Service/Supply Contract	1,240	1,239	1,200	1,200	1,200	0.00%
Capital Lease Interest	-	35	-	-	-	0.00%
Total Operating Expenses	30,398	28,791	36,193	36,193	45,443	25.56%

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.

FY2026 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.

	FY 2024 Amended	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	PCT Change
Contributions	20,316	20,316	35,713	35,713	39,804	11.46%
Total Operating Expenses	20,316	20,316	35,713	35,713	39,804	11.46%

JUVENILE ACCOUNTABILITY PROGRAM

DESCRIPTION

The Juvenile Accountability Program was 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 provided service in the areas of substance abuse, anger management, parenting, community service, employment readiness and restorative justice. Services were delivered by independent contractors and participants are referred for inclusion by law enforcement, judges and probation officers.

FY2025 ACCOMPLISHMENTS

- 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.

	FY 2024 Amended	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	PCT Change
Professional Services	1,250	-	1,250	1,250	-	-100.00%
Telephone (Voice And Fax)	75	-	75	75	-	-100.00%
Drug Testing Supplies	750	-	750	750	-	-100.00%
Drug Lab Test	425	-	425	425	-	-100.00%
Total Operating Expenses	2,500	-	2,500	2,500	-	-100.00%

JUVENILE & DOMESTIC RELATIONS COURT

DESCRIPTION

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

	FY 2024 Amended	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	PCT Change
Other Compensation	2,405	2,405	2,600	2,600	2,600	0.00%
Repairs & Maintenance	240	-	240	240	200	-16.67%
Court Appointed Public Defnder	500	-	500	500	500	0.00%
Postage	800	780	800	800	800	0.00%
Telephone (Voice and Fax)	1,044	912	1,044	1,044	1,043	-0.10%
Travel & Training	1,960	-	2,000	2,000	2,000	0.00%
Dues & Association Membership	450	50	450	450	250	-44.44%
Office Supplies	1,989	861	2,000	2,000	1,000	-50.00%
Copier Lease	2,274	2,239	2,268	2,268	2,268	0.00%
Copier Service/Supply Contract	1,240	1,239	1,200	1,200	1,200	0.00%
Capital Lease Interest	-	34	-	-	-	0.00%
Total Operating Expenses	12,902	8,520	13,102	13,102	11,861	-9.47%

FIFTH DISTRICT COURT SERVICES UNIT

DESCRIPTION

The Fifth District Court Services Unit serves the counties of Isle of Wight and Southampton and the cities of Suffolk and Franklin. The Court Services Unit has offices in the cities of Franklin and Suffolk and Isle of Wight County. The Court Services Unit has 18 employees consisting of a director, three supervisors, 10 probation/parole officers, an executive administrator and three clerical positions. The Court Services Unit falls under the umbrella of the Commonwealth of Virginia's Department of Juvenile Justice. The duties of the Court Services Unit are varied in nature and specified by acts of the General Assembly and Virginia Department of Juvenile Justice. Principal duties include providing intake services for both juvenile delinquency and domestic relations matters, preparing pre- and post-disposition reports for the court, supervising probation, direct care, and parole cases, as well as other duties assigned by the Virginia Department of Juvenile Justice or by the two Juvenile and Domestic Relations District Court Judges. Isle of Wight County provides additional local support for this State function.

FY2025 ACCOMPLISHMENTS

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

FY2026 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.

	FY 2024 Amended	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	PCT Change
Professional Services	200,100	111,615	200,100	200,100	200,100	0.00%
Telephone (Voice And Fax)	978	929	1,037	1,037	1,037	0.00%
Joint Services	1,369,587	1,381,450	1,368,052	1,368,052	1,368,052	0.00%
Total Operating Expenses	1,570,665	1,493,993	1,569,189	1,569,189	1,569,189	0.00%

CLERK OF THE CIRCUIT COURT

DESCRIPTION

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

FY2025 ACCOMPLISHMENTS

- Continual technology improvements for access to County records. All County records, from the 1600's to present, are now online for viewing pursuant to the Code of Virginia. Secure Remote Access is provided pursuant to the Virginia Code, making records accessible, by subscription, such as deeds, wills, marriage licenses, financing statements, and miscellaneous orders, but without a fee if viewed in the Record Room.
- Effective December 2013, the Clerk's Office became a fileless/paperless court, allowing judges, attorneys, and probation officers to see our records through the Supreme Court Case Imaging System. When a citizen calls to inquire of a case, we can quickly pull it up on computer and provide the information by phone. The Public is provided case information when visiting Record Rooms on computer.
- Effective August 2014, we began "E-Filing" civil cases. Attorneys can send their Petitions electronically, with payment, which benefits out of town attorneys to file a suit without coming to the office if they choose to use the E-Filing system.
- A volunteer is working hard to preserve the old "loose papers" stored in the Record Room from the 1600's. These fragile documents are being placed in mylar sleeves and filed in non-acidic folders and boxes that will preserve said documents indefinitely. The next phase is to index these documents to make them available to the public, online and in-house. This project is ongoing.
- Logan Systems (our land records vendor) in January 2016, provided a significant upgrade to the system, including a new receipting system. The receipting system allows us to scan the documents at the time of recordation: deeds, will, plats, judgments, fictitious names, etc., and presents the names and images immediately online and in- house (highlighted in red) to indicate they are recorded but not yet verified. This benefits the title searchers tremendously in that they can search for documents almost immediately after we have received/recorded the document.
- E-Recording of land records began mid-January 2017 which benefits banks, in particular, for recording Certificates of Satisfaction because it eliminates mailing in the documents. E-Recording involves the customer electronically sending their documents which can then be viewed online. Receipts can be received almost immediately, which improves the efficiency from the clerk's office to the customer. We electronically record on a daily basis with all types of documents such as bargain and sale deeds, deeds of trust, agreements, etc.

CLERK OF THE CIRCUIT COURT

FY2025 ACCOMPLISHMENTS continued

- Technology equipment has been updated in the Circuit courtroom, jury assembly room and jury deliberation room. This equipment had not been updated since the construction of the building in 2010. These upgrades to equipment have greatly improved the technology available to the participants in the court process.
- The Clerk's office staff, in any spare time, are beginning to back scan all case files dated prior to digitization of cases which started in 2010. This effort is being made to get ahead of pending legislation that may require mass digitization of all cases not already scanned and thereby lessening the cost of an outside source to do the scanning when mandated.
- The Clerk's office now provides a Property Notification Service, by which residents can proactively monitor the status of land recordings to prevent possible fraud relating to real estate. This optional free service will allow registrants to be notified by email when land documents are recorded under name(s) they register so that they can confirm that such documents are valid.

FY2026 OBJECTIVES

- To perform all duties required to maintain records in accordance with the Code of Virginia.
- To provide improved and updated technology to foster exemplary customer service.
- To index the historical documents and provide a link to the index and imaged documents through the Clerk's Office webpage.
- To automate the concealed handgun permit process through a new program in order to reduce the time required of staff to process the applications and issue permits.
- Continue to back scan case files as time permits.
- To utilize any LVA grants to continue the preservation of the records of the County.

PERFORMANCE MEASURES/STATISTICS

	FY 2024 ACTUAL	FY2025 ESTIMATE	FY2026 ESTIMATE
Wills/Estates Initiated	263	250	250
Judgments/Administrative Liens/Notices	1,044	1,200	1,200
Deeds Recorded	4,749	6,000	6,000
Financing Statements	142	150	150
Marriage Licenses	197	200	200
Passport Applications	1,036	700	700
Civil Actions Commenced	424	400	400

CLERK OF THE CIRCUIT COURT

TRENDS

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

Court is another hat worn by the Clerk's Office which is a large part of the duties in this office. There are continual filings with civil and criminal cases, motions, subpoena requests, pleadings, etc., which we are required to file immediately upon receipt, and said documents must be scanned into our Supreme Court Case Management System, to allow the attorneys and judges to view said documents, since we are now a paperless court and cases are viewed on computer. We are now experiencing an increase in pro se divorce filings and other civil filings. This has certainly increased time on the staff's part in helping citizens of this County. We are not allowed to provide legal advice, but we spend a lot of time helping pro se parties understand what they need to file, when to file, what format is required, and, in general, continual contact and conversation with pro se parties during the process. The time spent on these cases has been increased greatly, because pro se parties, obviously, do not know the Rules of Court.

We try to assist as much as possible without providing legal advice.

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

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

CLERK OF THE CIRCUIT COURT

	FY 2024 Amended	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	PCT Change
Salaries and Wages	462,202	$446,862	484,551	484,551	485,670	0.23%
FICA (SS & Medicare)	35,359	32,472	37,069	37,069	37,154	0.23%
VRS - Retirement Benefits	54,030	51,902	61,608	61,608	61,160	-0.73%
Hospital/Medical Plans	88,037	79,457	98,041	98,041	93,503	-4.63%
Group Life Insurance	6,169	5,904	6,469	6,469	5,717	-11.62%
Deferred Comp	4,175	3,900	4,200	4,200	3,600	-14.29%
Legal Services-Jurors	17,920	15,742	17,920	17,920	18,000	0.45%
Professional Services	-	-	-	-	-	0.00%
TTF Professional Services	67,050	57,600	33,548	33,548	35,000	4.33%
Repairs & Maintenance	500	-	500	500	500	0.00%
Maintenance Service Contracts	10,000	7,971	10,000	10,000	10,000	0.00%
Postage	7,000	3,682	7,000	7,000	7,000	0.00%
Telephone (Voice and Fax)	1,798	1,775	1,880	1,880	1,904	1.28%
Travel & Training	2,923	-	3,000	3,000	3,000	0.00%
Dues & Association Membership	600	520	600	600	800	33.33%
Office Supplies	8,911	7,301	11,000	11,000	12,000	9.09%
Copier Lease	2,274	2,239	2,268	2,268	2,268	0.00%
Copier Service/Supply Contract	1,240	1,239	1,200	1,200	1,200	0.00%
Law Library	1,405	1,404	-	-	500	100.00%
Capital Lease Interest	-	34	-	-	-	0.00%
Audit Fees	4,583	4,583	2,500	2,500	2,500	0.00%
Total Operating Expenses	776,176	724,589	783,354	783,354	781,476	-0.24%

PERSONNEL SUMMARY

	FY2024 Actual	FY2025 Amended	FY2026 Adopted
Clerk of Circuit Court	1.0	1.0	1.0
Chief Deputy Clerk	1.0	1.0	1.0
Deputy Clerk II - IV	5.0	5.0	6.0
Number of Full-Time Positions	7.0	7.0	8.0

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.

FY2025 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.

FY2026 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

	FY 2024 ACTUAL	FY2025 ESTIMATE	FY2026 ESTIMATE
Misdemeanor Charges Prosecuted	1,022	900	900
Felony Charges Prosecuted	674	700	700
Number of Infraction Charges Prosecuted	0	5	5
Number of Other Charges Prosecuted	63	30	30

COMMONWEALTH'S ATTORNEY

	FY 2024 Amended	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	PCT Change
Salaries and Wages	679,052	677,360	717,070	717,070	723,794	0.94%
Part-Time Salaries	40,000	-	41,400	41,400	42,642	3.00%
FICA (SS & Medicare)	55,008	49,736	58,023	58,023	58,633	1.05%
VRS - Retirement Benefits	79,504	79,055	86,819	86,819	89,785	3.42%
Hospital/Medical Plans	106,795	104,247	113,190	113,190	115,220	1.79%
Group Life Insurance	9,055	9,033	9,564	9,564	8,497	-11.16%
Deferred Comp	3,770	3,770	4,020	4,020	4,620	14.93%
Maintenance Service Contracts	6,706	5,461	11,200	11,200	11,200	0.00%
Telephone (Voice and Fax)	4,700	4,061	5,700	5,700	4,700	-17.54%
Travel & Training	5,628	5,628	12,750	11,040	7,750	-29.80%
Travel- Witness	4,000	160	4,000	4,000	5,000	25.00%
Dues & Association Membership	3,700	3,520	3,700	3,700	4,200	13.51%
Office Supplies	5,479	5,462	5,500	5,500	5,500	0.00%
Copier Lease	2,274	2,239	2,268	2,268	2,268	0.00%
Copier Service/Supply Contract	1,240	1,239	1,200	1,200	1,200	0.00%
Equipment/Machinery	2,076	1,732	-	1,710	1,000	100.00%
Capital Lease Interest	-	34	-	-	-	0.00%
Total Operating Expenses	1,008,987	952,737	1,076,404	1,076,404	1,086,009	0.89%

PERSONNEL SUMMARY

	FY2024 Actual	FY2025 Amended	FY2026 Adopted
Commonwealth Attorney	1.0	1.0	1.0
Sr Assistant Commonwealth Attorney	1.0	1.0	1.0
Assistant Commonwealth Attorney	1.0	1.0	1.0
Deputy Commonwealth Attorney	1.0	1.0	1.0
Office Administrator	1.0	1.0	1.0
Legal Assistant	3.0	3.0	3.0
Number of Full-Time Positions	8.0	8.0	8.0

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ISLE OF WIGHT
COUNTY, VIRGINIA

PUBLIC SAFETY

SHERIFF

DESCRIPTION

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

Commitment to Professionalism

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

Continue with Community Outreach

- Continue community and regional meetings (Hampton Roads Chiefs, Hampton Roads Crime Analysis Network, Hampton Roads Crime Prevention Network).
- Continue to participate and support community events.
- Continue to expand our presence with social media applications (Instagram – Facebook)
- Continue with TRIAD and Commission on Aging
- Continue student mentoring program though High Schools.

Training

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

Recruitment and Retention

- These are challenging times for Law Enforcement. This agency is committed to working with county staff to develop incentives to help recruit and retain personnel.
- Participate in Job Fairs.

SHERIFF

PERFORMANCE MEASURES/STATISTICS

	2023	2024	PCT Change
Calls for Service	**42,215**	**42,780**	**1.34%**
Law Enforcement	42,106	42,675	1.35%
False Alarms	36	53	47.22%
Escorts	73	52	-28.77%
Traffic	**7,435**	**7,199**	**-3.17%**
Traffic Stops	3,123	3,060	-2.02%
Traffic Summons	2,310	1,951	-15.54%
Traffic Warnings	1,139	1,401	23.00%
Traffic Crashes	863	787	-8.81%
Criminal Process	**1,294**	**1,399**	**8.11%**
Misdemeanor Charges	882	914	3.63%
Felony Charges	412	485	17.72%
Civil Process	**12,113**	**14,426**	**19.10%**
Writ-Levy	9	19	111.11%
Writ-Repo	15	13	-13.33%
Evictions	141	175	24.11%
All Other Civil	11,948	14,219	19.01%
Other	**4,275**	**4,411**	**3.18%**
Gun Permits	940	928	-1.28%
Fingerprints (non-criminal)	239	291	21.76%
Reports (IBR)	677	693	2.36%
Reports (Non-IBR)	2,014	2,094	3.97%
ECO/TDO	101	101	0.00%
Domestic Assault Arrests	83	80	-3.61%
Elder Crime Victims	221	224	1.36%

*Note: Totals may change between reporting periods due to ongoing investigations, case updates, error corrections, and late reporting.

SCHOOL CHECKS Calendar Year 2024

SCHOOL	Count	Time	% Count	% Time
Carrollton Elementary School	50	29:21	12.9%	11.5%
Carrsville Elementary School	70	38:23	18.0%	15.1%
Georgie D Tyler Middle School	27	20:09	6.9%	7.9%
Hardy Elementary School	47	32:48	12.1%	12.9%
Isle of Wight Academy	1	0:28	0.3%	0.2%
Smithfield High School	40	27:49	10.3%	10.9%
Smithfield Middle School	25	15:33	6.4%	6.1%
Westside Elementary School	22	21:32	5.7%	8.5%
Windsor Elementary School	46	22:57	11.8%	8.0%
Windsor High School	61	45:16	15.7%	17.8%
Grand Total	**389**	**254:21**	**100.0%**	**100.0%**
Average Time		**0:39**		

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

SHERIFF

	FY 2024 Amended	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	PCT Change
Salaries And Wages	4,351,657	4,143,666	4,613,979	4,545,979	4,840,437	6.48%
Overtime	388,682	376,720	340,992	330,492	351,222	6.27%
Part-Time Salaries	146,886	146,885	138,792	138,792	143,000	3.03%
Other Compensation	-	-	7,500	7,500	-	-100.00%
FICA	373,873	341,989	389,673	389,673	408,102	4.73%
VRS - Retirement Benefits	510,248	476,037	522,900	522,900	549,784	5.14%
Health/Medical Insurances	808,205	786,020	935,970	935,970	994,572	6.26%
Group Life Insurance	61,935	55,533	64,123	64,123	56,957	-11.18%
Unemployment Insurance	40	40	40	40	-	-100.00%
Worker's Compensation	7,317	7,317	7,317	7,317	-	-100.00%
Deferred Comp	28,400	25,777	30,672	30,672	27,672	-9.78%
Uniforms-Taxable	6,600	5,998	6,600	8,000	6,600	-17.50%
Professional Services	10,374	10,374	29,700	6,900	29,700	330.43%
Repairs & Maintenance	6,148	4,550	6,148	34,148	6,148	-82.00%
Maintenance Service Contracts	56,161	56,160	44,970	50,970	73,897	44.98%
Advertising Expense	4,310	-	-	-	-	0.00%
Lease Financing Agreements	185,535	574,788	66,500	66,700	72,000	7.95%
SBITA Financing Expense	-	-	129,935	129,935	123,000	-5.34%
Utilities	64,650	64,634	50,000	60,000	65,500	9.17%
Postage	2,000	1,627	2,000	3,000	3,000	0.00%
Telephone/Internet	42,777	38,012	56,715	44,715	56,775	26.97%
Line of Duty	1,288	1,288	1,288	1,288	-	-100.00%
RMS Licenses	-	-	16,000	5,300	-	-100.00%
Travel & Training	62,000	61,961	65,000	69,000	80,000	15.94%
Tolls & Parking	-	-	-	300	200	-33.33%
Travel - Prisioner Extradition	2,185	2,185	-	-	-	0.00%
Special InvestigateTask Force	3,100	3,087	3,000	3,000	3,000	0.00%
Operating Expenses	77,755	76,462	71,125	69,125	71,125	2.89%
Dues & Association Memberships	7,470	6,910	7,470	7,470	9,460	26.64%
Office Supplies	16,500	16,263	16,000	20,000	18,000	-10.00%
Equipment-Small<$5k	10,732	7,259	4,400	4,400	-	-100.00%

SHERIFF

	FY 2024 Amended	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	PCT Change
Copier Lease	4,300	3,863	4,300	4,300	4,300	0.00%
Copier Service/Supply Contract	1,240	1,239	1,200	1,200	1,200	0.00%
Computer Software <$5k	500	88	7,200	7,200	7,200	0.00%
Computer Hardware <$5k	3,000	981	3,000	22,000	3,000	-86.36%
Fleet	422,081	422,081	395,000	430,541	400,000	-7.09%
Uniforms	91,253	91,253	92,159	75,759	92,159	21.65%
Equipment/Machinery	34,096	34,087	18,035	18,035	21,240	17.77%
Vehicles	249,580	234,260	-	219,760	-	-100.00%
Capital Outlay	98,200	83,497	40,600	114,861	50,000	-56.47%
Lease Financing Interest	-	2,705	-	-	-	0.00%
Total Operating Expenses	8,141,077	8,165,594	8,190,303	8,451,365	8,569,250	1.39%

PERSONNEL SUMMARY

	FY2024 Actual	FY2025 Amended	FY2026 Adopted
Sheriff	1.0	1.0	1.0
Major S O	1.0	1.0	1.0
Captain	1.0	1.0	1.0
Lieutenant S O	4.0	4.0	4.0
Sergeant S O	7.0	7.0	7.0
Corporal	5.0	5.0	5.0
Investigator	6.0	6.0	6.0
Deputy Sheriff	33.0	37.0	39.0
Deputy First Class	4.0	4.0	4.0
Senior Deputy	3.0	3.0	3.0
Office Manager S O	1.0	1.0	1.0
Administrative Assistant	3.0	3.0	3.0
IT Support Specialist II	.25	.25	.25
Number of Full-Time Positions	69.25	73.25	75.25

SHERIFF - ANIMAL SERVICES

DESCRIPTION

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

FY2025 ACCOMPLISHMENTS

- Successfully hosted two affordable rabies and microchip clinics in collaboration with Banfield Pet Hospital and Pennies 4 Paws, with no cost to the county.
- Implemented a new records management system that has enhanced the overall capability to manage and store essential animal records in and out of the facility.
- Continued collaboration with various animal care agencies to hold multiple adoption events at the Isle of Wight County Animal Services Facility.

FY2026 OBJECTIVES

- To continue to develop working partnerships with rescue organizations, enhancing the number of organizations utilized.
- Manage the number of animals within the facility by implementing scheduled intakes.
- Reduce the euthanasia rates of all animals by
- Improving sanitization, vaccination and placement procedures within the facility.
- Extending socialization of feral/trapped community cats.
- Educating staff on animal behavior and the difference between aggression and fear.
- Improving the mental health of all animals by improving enrichment programs.
- Partnering with other organizations for discounted trap, neuter, vaccinated and release packages.
- Reduce the length stay by promoting more adoptable animals on social media
- 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.
- Build a relationship and educate housing communities on the benefits of spay/neuter, vaccinating, and TNR their pets/community cats.
- Improving foster program
- Recruiting for more participants
- Implementing "Day Trips" to take dogs around the community for exposure.
- Reinstating the Summer Reading Program sponsored by Chick Fil A Main Street Suffolk Va

SHERIFF - ANIMAL SERVICES

FY2026 OBJECTIVES *continued*

- To work with the Treasurer Department & local vets to sponsor and promote at least two low-cost rabies, microchip and license clinic within the County limits.
- To continue to charge reasonable fees for adoptions, reclaims and kennel fees to help off-set the budget funding.
- To gain financial donations to help support those animals needing additional medical care, offsetting 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.

PERFORMANCE MEASURES/STATISTICS

	2023	2024	PCT Change
Calls for Service	1,583	1,872	18.26%
Number of Animals Entering Animal Services Facility	880	1,328	50.91%
Number of Animals Transferred	210	368	75.24%
Number of Animals Adopted	241	551	128.63%

SHERIFF - ANIMAL SERVICES

	FY 2024 Amended	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	PCT Change
Salaries and Wages	332,506	306,229	352,574	317,295	323,153	1.85%
Overtime	49,466	49,465	75,587	75,587	77,855	3.00%
Part-Time Salaries	22,578	-	-	35,279	36,337	3.00%
FICA (SS & Medicare)	29,800	25,812	32,755	32,755	33,458	2.15%
VRS - Retirement Benefits	40,902	37,148	48,296	48,296	45,913	-4.93%
Hospital/Medical Plans	122,885	94,923	103,120	103,120	98,934	-4.06%
Group Life Insurance	4,495	4,092	4,722	4,722	3,811	-19.29%
Deferred Comp	2,845	2,470	2,820	2,820	2,220	-21.28%
Repairs & Maintenance	380	359	2,380	2,380	2,380	0.00%
Advertising Services	1,100	-	1,100	1,100	4,000	263.64%
Veterinarian Services	43,551	41,826	30,000	55,000	30,000	-45.45%
Utilities	22,750	22,725	22,000	22,000	22,750	3.41%
Postage	140	35	140	140	40	-71.43%
Telephone (Voice and Fax)	1,300	1,120	4,100	4,100	1,900	-53.66%
Travel & Training	1,000	752	3,000	3,000	3,000	0.00%
Operating Expenses	34,193	34,248	31,800	31,800	31,800	0.00%
Dues & Association Memberships	120	-	120	120	120	0.00%
Office Supplies	2,270	2,270	2,125	2,125	2,125	0.00%
Equipment-Small<$5k	1,000	-	1,000	1,000	1,000	0.00%
Copier Lease	3,000	1,624	3,000	3,000	3,000	0.00%
Fleet	22,107	19,019	29,196	29,196	24,196	-17.13%
Uniforms	3,500	2,109	3,500	3,500	3,000	-14.29%
Capital Outlay	-	-	12,500	12,500	15,000	100.00%
Total Operating Expenses	741,888	646,225	765,835	790,835	765,992	-3.14%

PERSONNEL SUMMARY

	FY2024 Actual	FY2025 Amended	FY2026 Adopted
Chief Animal Control Officer	1.0	1.0	1.0
Animal Control Officer	4.0	4.0	4.0
Shelter Manager	1.0	1.0	1.0
Kennel Assistant	2.0	2.0	2.0
Number of Full-Time Positions	8.0	8.0	8.0

FIRE & RESCUE - RESPONSE

DESCRIPTION

The Department of Fire Rescue – 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 dual role firefighting and EMS support staffing for Carrollton Volunteer Fire Department, Isle of Wight Volunteer Rescue Squad, Smithfield Volunteer Fire Department, Windsor Volunteer Rescue Squad, Rushmere Volunteer Fire Department and Carrsville Volunteer Fire Department. The Fire and Response Division of the Department of Fire Rescue is currently staffed by 35 full-time Fire Medic positions and a roster of approximately 40 part-time employees.

FY2025 ACCOMPLISHMENTS

- Recognized as Outstanding EMS Agency in the Tidewater EMS Region.
- Peer Support Team recognized for the Community Champion for Care Award.
- Received $15k Grant for replacement of out of date Personal Protective Equipment.
- Received $40k Grant for replacement of CPR devices and Suction Units for medic units.

FY2026 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)
- Implement upgraded Computer Aided Dispatch System and revised Emergency Medical Dispatch protocols.
- Continue to enhance EMS equipment and procedures to better serve the sick and injured.

PERFORMANCE MEASURES/STATISTICS

	FY 2024 ACTUAL	FY2025 ACTUAL	FY2026 ESTIMATE
EMS Calls for Service	5,887	6,946	8,196
Number of Fire Incidents	877	921	967
Rural Response Within 14 Min (80% Target)	78.2%	80.0%	80.0%
Suburban Response Within 10 Min (80% Target)	82.4%	83.0%	83.0%

FIRE & RESCUE - RESPONSE

	FY 2024 Amended	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	PCT Change
Salaries And Wages	1,908,693	1,908,692	2,253,006	2,317,706	2,529,886	9.15%
Overtime	434,422	434,422	277,150	277,150	285,465	3.00%
Holiday Pay	92,680	85,766	120,634	120,634	124,253	3.00%
Part-Time Salaries	990,874	990,873	780,732	780,732	804,154	3.00%
FICA (SS & Medicare)	253,675	253,675	259,451	264,397	286,398	8.32%
VRS - Retirement Benefits	224,773	221,716	258,085	265,480	288,446	8.65%
Medical/Dental Plans	408,148	403,370	533,644	556,080	600,040	7.91%
Group Life Insurance	26,353	25,923	30,118	30,881	29,779	-3.57%
Deferred Comp	12,066	11,890	15,660	16,260	13,440	-17.34%
Professional Services	9,530	9,526	9,922	9,922	9,922	0.00%
EMS Service Contracts	23,000	4,980	23,000	23,000	23,000	0.00%
Maintenance Service Contracts	26,000	25,125	35,500	35,500	40,000	12.68%
Utilities	800	731	800	800	800	0.00%
Telephone (Voice And Fax)	17,064	15,631	17,064	17,064	17,064	0.00%
Travel & Training	13,897	9,343	17,000	17,000	6,704	-60.56%
Four-4-Life EMS Support	91,364	32,845	36,127	58,518	43,000	-26.52%
Hampton Roads Planning District	6,283	6,283	6,450	6,450	6,485	0.54%
Contribution State Forrestry	10,093	10,093	10,094	10,528	10,528	0.00%
Dues & Association Membership	103	103	-	-	-	0.00%
Disaster Response	190,200	182,136	-	-	-	0.00%
Office Supplies	425	123	425	425	425	0.00%
Medical Supplies	75,000	67,149	82,500	132,500	76,000	-42.64%
Pharmacy	-	-	-	-	46,500	100.00%
Medical Services	10,400	6,817	13,883	14,233	13,883	-2.46%
Fleet	8,900	8,628	8,900	8,900	8,900	0.00%
Uniforms	16,000	14,872	20,000	21,810	20,000	-8.30%
PPE & Safety	14,000	5,433	45,000	50,000	45,000	-10.00%
Total Operating Expenses	4,864,743	4,736,145	4,855,145	5,035,970	5,330,072	5.84%

FIRE & RESCUE - RESPONSE

PERSONNEL SUMMARY

	FY2024 Actual	FY2025 Amended	FY2026 Adopted
Fire & EMS Captain	4.0	4.0	4.0
Fire & EMS LT	3.0	3.0	3.0
Master Fire Medic	3.0	3.0	3.0
Firefighter/Medic I	4.0.	4.0	6.0
Firefighter/Medic II	17.0	20.0	20.0
Number of Full-Time Positions	31.0	34.0	36.0

FIRE & RESCUE - STATION SERVICES

	FY 2024 Amended	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	PCT Change
Maintenance Service Contracts	-	-	5,200	5,200	18,389	100.00%
Utilities-Volunteer Depts	126,700	125,259	128,000	128,000	128,000	0.00%
Fuel - Volunteer	99,102	87,172	126,000	126,000	115,000	-8.73%
Volunteer Dept-Insurance	265,306	265,305	240,444	240,444	290,000	20.61%
Travel & Training	1,629	1,628	10,000	10,000	10,000	0.00%
Fire Programs Fund Expense	135,401	107,500	123,039	171,425	140,049	-18.30%
Contribution Carrollton VFR	149,400	149,400	138,200	138,200	171,350	23.99%
Contribution-Carrsville VFR	115,400	115,400	100,295	100,295	145,000	44.57%
Contribution RushmereVF	65,992	65,992	91,400	91,400	73,300	-19.80%
Contribution Smithfield VF	219,606	219,606	207,900	207,900	241,000	15.92%
Contribution Windsor VF	113,000	113,000	117,500	117,500	121,000	2.98%
Contribution IOWVR	246,000	246,000	215,000	295,000	215,000	-27.12%
Contribution Windsor VR	39,270	39,270	42,000	42,000	48,300	15.00%
Vehicle Tax Relief	115,000	113,800	115,000	115,000	102,000	-11.30%
Medical Services	4,487	4,487	32,500	32,500	32,500	0.00%
Equipment / Machinery	36,764	35,342	25,000	26,422	26,422	0.00%
Total Operating Expenses	1,733,057	1,689,161	1,717,478	1,847,286	1,877,310	1.63%

FIRE & RESCUE - EMERGENCY MANAGEMENT & BILLING

DESCRIPTION

The Department of Fire Rescue 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 assist with emergency/disaster preparedness through the provision, updating, and exercising of plans that prepare the county government to support its citizens during various types of emergencies. The Division also coordinates response and relief efforts with agencies such as FEMA, the Commonwealth of Virginia, the Sheriff's Office, volunteer fire and EMS agencies, the Department of Social Services, the American Red Cross and other local, regional, state and national agencies and organizations that serve our citizens during times of disaster. The billing staff tracks incident reports to ensure patient care reports are completed for each incident; performs an administrative review of EMS transport and non-transport patient care reports for accuracy and compliance with State and Federal Regulations; codes and submits claims to Medicare, Medicaid and third-party insurers, and develops private pay statement; and monitors and maintains the HIPPA breach log. Billing staff also provides customer service for patients with questions, posts payments and adjustments to patient accounts, and maintains accounts aging. This division also provides software support for the fire and rescue electronic reporting software.

FY2025 ACCOMPLISHMENTS

- Processed EMS claims within the established 45-day benchmark goal.
- 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 preparation for the County Fair and other large scale special events.

FY2026 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)**
- Implement a Community Risk Reduction Division. This will include new roles for Fire Rescue in fire prevention and public education as well as Community Paramedicine and/or Mobile Integrated Health. **(SP1: Effective governance and community partnerships.)**
- Work with surrounding jurisdictions and the State through Mutual Aid Agreements to ensure resources are available during times of need. **(SP1: Effective governance and community partnerships)**
- Pursue available grant funding for equipment and training needed to respond to the everyday demand for services. **(SP4: Funding for the Future)**
- Increase EMS Billing Fees to 1.5% of allowable Medicare rates. **(SP4: Funding for the Future).**

PERFORMANCE MEASURES/STATISTICS

	FY 2024 ACTUAL	FY2025 ACTUAL	FY2026 ESTIMATE
Percent Compliance with Federal NIMS Requirements	99%	99%	99%
Number of Patients Billed for EMS Services	3,358	3,408	3,350

FIRE & RESCUE - EMERGENCY MANAGEMENT & BILLING

	FY 2024 Amended	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	PCT Change
Salaries and Wages	411,260	411,259	437,009	453,567	467,855	3.15%
Overtime	3,067	3,067	523	523	539	3.06%
Part-Time Salaries	4,415	4,413	-	21,400	22,042	3.00%
FICA (SS & Medicare)	30,709	30,708	33,472	35,107	37,518	6.87%
VRS - Retirement Benefits	49,004	48,924	54,687	54,687	57,616	5.36%
Hospital/Medical Plans	75,885	75,884	81,973	81,973	89,272	8.90%
Group Life Insurance	5,477	5,473	5,843	5,843	5,509	-5.72%
Deferred Comp	3,451	3,450	3,600	3,600	3,600	0.00%
Maintenance Service Contracts	24,035	24,034	57,460	57,460	25,851	-55.01%
Postage	3,680	2,444	3,680	3,680	3,000	-18.48%
Telephone (Voice and Fax)	4,267	4,266	4,115	4,115	4,600	11.79%
Travel & Training	13,444	11,201	13,000	13,000	12,000	-7.69%
RAD Emergency Program	-	-	-	-	-	0.00%
Operating Expenses	-	-	-	-	2,000	100.00%
Dues & Association Membership	810	785	815	815	1,070	31.29%
Office Supplies	5,331	4,448	5,331	5,331	9,500	78.20%
Equipment-Small<$5k	2,947	910	4,000	5,958	2,000	-66.43%
Copier Lease	5,832	2,894	2,268	2,268	2,268	0.00%
Copier Service/Supply Contract	1,241	1,240	1,200	2,800	1,200	-57.14%
Fleet	8,730	8,725	12,000	12,000	10,000	0.00%
Uniforms	1,300	1,150	2,000	2,000	2,000	0.00%
Vehicles	-	-	-	8,000	-	-100.00%
Capital Lease Interest	-	34	-	-	-	0.00%
Total Operating Expenses	654,885	645,308	722,976	774,127	759,440	-1.90%

FIRE & RESCUE - EMERGENCY MANAGEMENT & BILLING

PERSONNEL SUMMARY

	FY2024 Actual	FY2025 Amended	FY2026 Adopted
Chief of Fire & Rescue	1.0	1.0	1.0
EMS Coordinator	1.0	1.0	1.0
Medical Billing/HIPPA SUP	1.0	1.0	1.0
Medical Billing Clerk I	1.0	1.0	1.0
Medical Billing Clerk II	1.0	1.0	1.0
Office Administrator	1.0	1.0	1.0
Number of Full-Time Positions	6.0	6.0	6.0

WESTERN TIDEWATER REGIONAL JAIL

DESCRIPTION

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

	FY 2024 Amended	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	PCT Change
Professional Services	1,259,298	1,259,298	1,141,354	1,149,666	1,368,805	19.06%
Total Operating Expenditures	1,259,298	1,259,298	1,141,354	1,149,666	1,368,805	19.06%

Local Roots, Global Reach
ISLE OF WIGHT
COUNTY, VIRGINIA

PUBLIC WORKS

PUBLIC WORKS - ADMINISTRATION

DESCRIPTION

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

FY2025 ACCOMPLISHMENTS

- Continual monitoring of Fleet and Utility Billing.
- Continual monitoring of tracking mechanism for Solid Waste Division.

FY2026 OBJECTIVES

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

PUBLIC WORKS - ADMINISTRATION

	FY 2024 Amended	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	PCT Change
Salaries and Wages	222,084	222,083	229,807	239,772	246,923	2.98%
FICA (SS & Medicare)	16,887	16,275	17,581	17,603	18,890	7.31%
VRS - Retirement Benefits	25,666	25,666	26,107	26,107	28,063	7.49%
Hospital/Medical Plans	48,644	42,891	45,239	45,239	49,536	9.50%
Group Life Insurance	2,958	2,957	3,061	3,061	2,898	-5.33%
Deferred Comp	1,200	1,200	1,200	1,200	1,200	0.00%
Utilities	6,680	6,028	5,200	5,200	6,050	16.35%
Postage	75	-	75	75	75	0.00%
Telephone (Voice and Fax)	1,540	1,539	1,560	1,560	1,620	3.85%
Travel & Training	219	-	250	250	250	0.00%
Office Supplies	1,500	1,338	1,500	1,500	1,400	-6.67%
Copier Lease	1,137	1,120	1,134	1,134	1,134	0.00%
Copier Service/Supply Contract	678	620	650	650	650	0.00%
Fleet	11,427	6,931	13,000	13,000	13,000	0.00%
Capital Lease Interest	-	17	-	-	-	0.00%
Total Operating Expenses	340,695	328,664	346,364	356,351	371,689	4.30%

PERSONNEL SUMMARY

	FY2024 Actual	FY2025 Amended	FY2026 Adopted
Director of Public Works	1.0	1.0	1.0
Special Projects 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

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.

FY2025 ACCOMPLISHMENTS

- On-going support for Benn's Grant.
- On-going support for South Harbor.
- On-going support for The Crossings (Bartlett Station).
- Rushmere Volunteer Fire Dept Expansion
- PDCCC HVAC/ROOF project

FY2026 OBJECTIVES

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

PERFORMANCE MEASURES/STATISTICS

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

PUBLIC WORKS - CAPITAL PROGRAMS & INSPECTIONS

	FY 2024 Amended	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	PCT Change
Salaries And Wages	61,599	61,598	63,746	63,814	65,720	2.99%
FICA (SS & Medicare)	4,638	4,530	4,877	4,877	5,028	3.10%
VRS - Retirement Benefits	7,138	7,138	7,260	7,260	7,478	3.00%
Medical/Dental Plans	15,122	15,122	15,951	15,951	17,467	9.50%
Group Life Insurance	823	822	852	852	772	-9.39%
Telephone (Voice And Fax)	1,393	1,393	1,320	1,320	1,320	0.00%
Travel & Training	-	-	800	800	300	-62.50%
Operating Expenses	-	-	400	400	200	-50.00%
Equipment- Small <$5K	-	-	-	-	5,000	100.00%
Fuel	4,677	4,333	5,543	5,543	5,543	0.00%
PPE & Safety	-	-	800	800	400	0.00%
Total Operating Expenses	95,390	94,935	101,549	101,617	109,228	7.49%

PERSONNEL SUMMARY

	FY2024 Actual	FY2025 Amended	FY2026 Adopted
Construction Inspector	0.45	0.45	0.45
Construction Manager	0.45	0.45	0.45
Number of Full-Time Positions	0.9	0.9	0.9

PUBLIC WORKS - REFUSE COLLECTIONS & DISPOSAL

DESCRIPTION

The County's existing solid waste management program includes a range of activities consisting of waste reduction and diversion, litter recycling, processing, collection, transfer and disposal primarily through the management and maintenance of the County's eight (8) Refuse & Recycling (R&R) Centers.

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

FY2025 ACCOMPLISHMENTS

- Continued making small tweaks to the Wrenn's Mill R&R Center.
- Continued the training program for site attendants to provide them with the tools to enforce Solid Waste Ordinance to Manage the Refuse and Recycling Centers.
- Continued Residential C&D collection at Jones Creek, Carroll Bridge, Stave Mill, Carrsville. and Wrenn's Mill.
- Continued tonnage reduction through guideline enforcement and recycling efforts.
- Continued recycling program accepting cardboard, aluminum, and steel cans.
- Continued and Improved Weekly Safety Program for Truck Drivers.
- Continued using the fluorescent tube crusher for the HHW program.
- Sent out RFQ and implemented new 3-year contract Bottled Water service and Porta Jon service.
- Continued a three-year contract for Yard Debris, Residential Construction Debris,
- Installed new self-contained Compactor at Stave Mill R&R Center.
- Made some minor improvements to the Stave Mill R&R Center to increase disposal efficiencies for the residents.
- Working on improvement plans for remaining R&R Centers.
- Continued and improved drivers' electronic data collection program.
- Continued a social media presence and print media distribution with the focus of informing citizens and volunteers of Pollution Prevention and Green initiative achievements within the Division.

PUBLIC WORKS - REFUSE COLLECTIONS & DISPOSAL

FY2026 OBJECTIVES

- To continue to provide an integrated, cost effective and environmentally sound solid waste disposal system for the residents of the County. **(SP1 - Effective Governance and Community Partnerships)**
- To respond with prompt, courteous, and effective service to citizens/employees' concerns, complaints and/or inquiries. **(SP1 - Effective Governance and Community Partnerships)**
- To reduce recycling acceptance items and re-educate citizens to create a more efficient recycling program at the Refuse and Recycling center attendants. **(SP1 - Effective Governance and Community Partnerships)**
- To identify waste reduction initiative that could be implemented with the greatest potential for increasing waste stream diversion. **(SP3 – Managing Growth and Change)**
- Improve social media presence and print media distribution with the focus of informing citizens and volunteers of Pollution Prevention and Green initiative achievements within the Division. **(SP1 - Effective Governance and Community Partnerships)**

PERFORMANCE MEASURES/STATISTICS

	FY 2024 ACTUAL	FY2025 ESTIMATE	FY2026 ESTIMATE
Refuse Tonnage	18,000	18,000	19,000
Single-Stream Recycling (tonnage) per Calendar Year	400	400	400
Yard Waste Recycling (tonnage) per Calendar Year	1,600	1,600	1,700
Residential Construction Debris	1,250	1,250	1,400

PUBLIC WORKS - REFUSE COLLECTIONS & DISPOSAL

	FY 2024 Amended	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	PCT Change
Salaries and Wages	489,517	489,442	512,174	512,174	527,951	3.08%
Overtime	51,321	51,321	50,000	50,000	51,500	3.00%
Part-Time Salaries	597,008	597,008	575,000	575,000	592,250	3.00%
FICA (SS & Medicare)	86,088	86,088	86,994	86,994	89,635	3.04%
VRS - Retirement Benefits	59,457	59,452	70,715	70,715	72,353	2.32%
Hospital/Medical Plans	86,243	86,243	94,201	94,201	103,134	9.48%
Group Life Insurance	6,543	6,524	6,846	6,846	6,209	-9.30%
Deferred Comp	3,755	3,755	4,020	4,020	4,200	4.48%
Repairs & Maintenance	50,000	46,241	50,000	50,000	50,000	0.00%
Contracted Services	19,200	18,364	16,200	19,200	16,200	-15.63%
Purchased Services-SPSA	1,431,116	1,334,973	1,464,000	1,453,700	1,474,000	1.40%
Utilities	21,000	20,485	19,200	19,200	20,500	6.77%
Telephone (Voice and Fax)	14,988	8,342	7,467	14,767	21,900	48.30%
Travel & Training	4,688	2,854	4,800	4,800	5,500	14.58%
Operating Expenses	9,052	5,125	9,052	9,737	10,000	2.71%
Landfill Post-Closure Cost	320,083	167,287	300,000	318,333	265,630	-16.56%
Dues & Association Membership	812	812	700	700	700	0.00%
Fleet	191,300	186,547	225,000	225,000	225,000	0.00%
Uniforms	6,000	5,162	4,500	4,500	5,500	22.22%
PPE & Safety	6,700	5,319	6,700	6,700	6,700	0.00%
Vehicles	-	-	-	35,000	-	-100.00%
Capital Outlay	15,000	13,202	20,000	20,200	25,000	23.76%
Total Operating Expenses	3,469,871	3,194,548	3,527,569	3,581,786	3,573,862	-0.22%

PERSONNEL SUMMARY

	FY2024 Actual	FY2025 Amended	FY2026 Adopted
Solid Waste Manager	1.0	1.0	1.0
Lead Sanitation Worker	2.0	2.0	2.0
Maintenance Worker II	2.0	2.0	2.0
Sanitation Equipment Operator	5.0	5.0	5.0
Number of Full-Time Positions	10.0	10.0	10.0

PUBLIC WORKS - BUILDING MAINTENANCE & GROUNDS

DESCRIPTION

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

FY2025 ACCOMPLISHMENTS

- Old Clerks Office Renovation
- Complex Paving
- Registrars Office Improvements
- Community Dev Building moisture remediation.
- Assisting with the new Fire and Rescue Pharmacy Initiative

FY2026 OBJECTIVES

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

PERFORMANCE MEASURES/STATISTICS

	FY 2024 ACTUAL	FY2025 ESTIMATE	FY2026 ESTIMATE
Number of Work Order Requests Received	910	1,100	1,200

TRENDS

	FY2025 ESTIMATE	FY2026 ESTIMATE
Sale of Surplus	$28,576	$29,669

PUBLIC WORKS - BUILDING MAINTENANCE & GROUNDS

	FY 2024 Amended	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	PCT Change
Salaries and Wages	486,722	486,301	504,393	504,656	526,153	4.26%
Overtime	27,060	26,780	24,000	24,000	24,720	3.00%
Part-Time Salaries	207,579	207,578	225,000	225,000	231,750	3.00%
FICA (SS & Medicare)	54,427	53,487	57,635	57,635	59,871	3.88%
VRS - Retirement Benefits	56,858	55,944	65,431	65,431	68,062	4.02%
Hospital/Medical Plans	107,550	107,546	134,360	134,360	133,262	-0.82%
Group Life Insurance	6,313	6,235	6,729	6,729	6,178	-8.19%
Deferred Comp	4,526	4,251	4,800	4,800	4,800	0.00%
Repairs & Maintenance	228,025	212,020	248,600	248,000	248,600	0.24%
Maintenance Service Contracts	121,193	117,126	111,000	115,067	111,000	-3.53%
Generator Maintenance Program	26,662	26,177	25,300	25,300	35,300	39.53%
Utilities	284,815	284,815	255,400	255,400	285,600	11.82%
Telephone (Voice and Fax)	12,110	10,987	12,300	12,900	12,900	0.00%
Travel & Training	408	288	2,910	2,910	2,910	0.00%
Equipment-Small<$5k	4,900	4,297	4,900	4,900	4,900	0.00%
Fleet	39,302	39,250	33,000	33,000	35,200	6.67%
Uniforms	9,880	9,578	9,080	9,080	11,500	26.65%
PPE & Safety	2,385	2,257	10,185	10,185	6,185	-39.27%
Operating Supplies	29,570	29,569	30,000	30,000	35,000	16.67%
County Signage	4,391	4,309	5,000	5,000	5,000	0.00%
Capital Outlay	5,100	-	5,100	5,100	5,100	0.00%
Total Operating Expenses	1,719,776	1,688,797	1,775,123	1,779,453	1,853,991	4.19%

PERSONNEL SUMMARY

	FY2024 Actual	FY2025 Amended	FY2026 Adopted
Building Maintenance Manager	1.0	1.0	1.0
Maintenance Worker III	4.0	4.0	4.0
Building Operations Supervisor	1.0	1.0	1.0
Maintenance Worker II	2.0	2.0	2.0
Maintenance Worker I	1.0	1.0	1.0
Custodial Supervisor	1.0	1.0	1.0
Number of Full-Time Positions	10.0	10.0	10.0

PUBLIC WORKS - TRANSPORTATION

DESCRIPTION

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

FY2025 ACCOMPLISHMENTS

- Completed right-of-way acquisition phase and environmental permitting coordination with VDOT for Nike Park Road Extended.
- Submitted 20% plans for Main St/Rt 258/Rt10 Bypass Improvement Project.
- Submitted 20% plans Rt 460/Rt 258 Turn Lane Project.
- Completed right-of-way acquisition phase and submitted 100% plans for construction advertisement for Smithfield Sidewalk project.
- Applied for two Revenue Sharing grant funded projects.
- Applied for one PROTECT grant funded project.
- Applied for two Ready, Set, Go grant funded project.
- Applied for two VHSIP grant funded projects.
- Awarded SS4A (Safe Streets for All) grant funds for a County-wide Mobility Study.
- Awarded OIPI-GAP grant funds for the Ragged Island Multi-modal Corridor Study.

FY2026 OBJECTIVES

- To award construction contract on Smithfield Sidewalk Project. **(SP2 – Economic Well-Being and Quality of Life, SP3 – Managing Growth and Change)**
- To initiate right-of-way phase and environmental permitting for US Route 460/US Route 258 turn lane project. **(SP2- Economic Well-Being and Quality of Life, SP3- Managing Growth and Change).**
- To initiate right-of-way phase and environmental permitting for US Route 10/US Route 258 Main Street project. **(SP2- Economic Well-Being and Quality of Life, SP3- Managing Growth and Change).**

PUBLIC WORKS - TRANSPORTATION

	FY 2024 Amended	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	PCT Change
Salaries And Wages	166,988	163,352	203,561	213,982	235,340	9.98%
FICA (SS & Medicare)	15,201	11,619	15,573	15,932	18,004	13.01%
VRS - Retirement Benefits	23,408	18,957	24,703	25,239	26,716	5.85%
Hospital/Medical Plans	51,567	33,636	54,665	54,665	59,841	9.47%
Group Life Insurance	2,642	2,184	2,707	2,763	2,758	-0.18%
Deferred Comp	1,725	1,450	1,800	1,800	1,800	0.00%
Uniforms Taxable	75	65	-	-	-	0.00%
Professional Services	110,287	87,151	100,000	114,608	100,000	-12.75%
Maintenance Service Contracts	20,200	15,702	22,000	26,153	23,100	-11.67%
Advertising	200	-	400	400	-	-100.00%
Utilities	67,985	67,278	65,000	65,000	68,000	4.62%
Postage	200	16	200	200	200	0.00%
Telephone (Voice And Fax)	879	797	879	1,179	1,758	49.11%
Travel & Training	1,340	333	1,340	1,340	1,500	11.94%
Office Supplies	400	327	400	400	500	0.00%
Fleet	-	-	-	-	2,680	0.00%
PPE & Safety	125	125	200	200	200	0.00%
Total Operating Expenses	463,222	402,992	493,428	523,860	542,397	3.54%

PERSONNEL SUMMARY

	FY2024 Actual	FY2025 Amended	FY2026 Adopted
Transportation Manager	1.0	1.0	1.0
Special Projects Coordinator	2.0	2.0	2.0
Number of Full-Time Positions	3.0	3.0	3.0

Local Roots, Global Reach
ISLE OF WIGHT
COUNTY, VIRGINIA

PARKS, RECREATION & 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 almost 3,000 acres of park land including the 2,500-acre Blackwater Forest preserve. Facilities within the parks include three (3) boat ramp facilities, five (5) playground systems, three (3) softball fields, six (6) outdoor tennis courts, three (3) outdoor basketball courts, fifteen (15) soccer fields, four (4) picnic shelters, two (2) picnic areas, one (1) 2 ½ mile mountain bike trail, one (1) memorial tree garden, one (1) 30 acre fairgrounds, which includes a rodeo arena, tractor pull track, one (1) grain bin and three (3) 80' x 120' open air buildings, one (1) skateboard park, three (3) adapted army buildings used for programming and rentals, one (1) community center, one (1) ATV trail and a 3.1 mile greenway trail. The Department also manages a 14,000 square foot recreation center in Windsor.

FY2025 ACCOMPLISHMENTS

- Replaced Camptown Park Playground.
- Replaced Nike Park 2-5 age playground with 2-12 system.
- Renovated Jones Creeks Boat Ramp intermediate and north piers.
- Completed, adopted and implemented Comprehensive Parks and Recreation Master Plan.
- Updated Forest Management/Stewardship Plan for Blackwater property.
- Removed dilapidated vessel from Tyler's Beach boat marina.

FY2026 OBJECTIVES

- Complete PE for Tyler's Beach Marina upgrades. **(SP3 – Managing Growth and Change)**
- Complete PE for Bradby Park. **(SP3 – Managing Growth and Change)**
- Complete Jones Creek Boat Ramp improvements. **(SP3 – Managing Growth and Change)**
- Implement playground replacement plan for Riverview Park. **(SP2 – Economic Well-Being and Quality of Life)**

PERFORMANCE MEASURES/STATISTICS

	FY 2024 ACTUAL	FY2025 ACTUAL	FY2026 ESTIMATE
Number of Grant Application Submissions for Facility & Program Financial Support	1	1	2
Certified Training Hours Provided to Departmental Staff	580	650	700
Number of Position Turnovers Due to Termination of Employment Other Than Those Created by Retirement	1	0	0
Number of Park Projects Completed from Quarterly Park Inspection Reports	44	46	50

PARKS & RECREATION - ADMINISTRATION

	FY 2024 Amended	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	PCT Change
Salaries and Wages	200,417	199,550	205,732	209,104	214,024	2.35%
Overtime	1,700	-	1,760	1,760	1,813	3.01%
FICA (SS & Medicare)	15,463	14,930	15,874	15,874	16,512	4.02%
VRS - Retirement Benefits	24,077	24,024	25,879	25,879	26,899	3.94%
Hospital/Medical Plans	24,998	24,998	27,516	27,516	21,440	-22.08%
Group Life Insurance	2,683	2,670	2,754	2,754	2,523	-8.39%
Deferred Comp	1,206	1,206	1,200	1,200	1,200	0.00%
Postage	500	26	500	500	100	-80.00%
Telephone (Voice and Fax)	5,085	4,867	8,504	8,504	8,504	0.00%
Travel & Training	6,749	3,323	6,855	6,855	6,855	0.00%
Dues & Association Membership	511	511	446	446	625	40.13%
Office Supplies	4,465	4,362	4,500	4,500	4,500	0.00%
Copier Lease	4,547	4,478	4,536	4,536	4,536	0.00%
Copier Service/Supply Contract	2,541	2,540	2,400	2,400	2,400	0.00%
Uniforms	200	42	200	200	200	0.00%
Books/Subscriptions	124	123	100	100	266	166.00%
Capital Lease Interest	-	69	-	-	-	0.00%
Total Operating Expenses	295,266	287,718	308,756	312,128	312,397	0.09%

PERSONNEL SUMMARY

	FY2024 Actual	FY2025 Amended	FY2026 Adopted
Director of Parks & Recreation	1.0	1.0	1.0
Fair/Events Coordinator	1.0	1.0	1.0
Administrative Services Coordinator	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, fifteen (15) soccer fields, four (4) picnic shelters, two (2) picnic areas, one (1) 2 ½ mile mountain bike trail, one (1) memorial tree garden, one (1) 30 acre fairgrounds, which includes a rodeo arena, tractor pull track, one (1) grain bin and three (3) 80' x 120' open air buildings, one (1) skateboard park, three (3) adapted army buildings used for programming and rentals, one (1) community center, and a 3.1 mile greenway trail. The Department also manages a 14,000 square foot recreation center in Windsor.

FY2025 ACCOMPLISHMENTS

- R.I.S.E. (Resilient-Independent-Social-Empowerment) program for adults with disabilities won "Best New Program of 2023" at the Virginia Recreation & Park Society annual conference.
- The Therapeutic Recreation Specialist, and the dedicated Parks & Recreation Team were one of the 45 selected winners in the highly competitive VACo 2024 Achievement Awards Program. This recognition comes as VACo received an unprecedented 145 entries for the statewide contest, making IOW Parks and Recreation's accomplishment even more remarkable.
- IOW parks and Recreation established new partnerships with neighboring localities to develop more opportunities for adults with disabilities. Partnerships include collaborations with the City of Virginia Beach, Chesapeake, Norfolk, Suffolk, and James City County to host therapeutic events such as Therapeutic Ball and Bellyaching on the Bay.

FY2026 OBJECTIVES

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

PARKS & RECREATION - PROGRAMS

PERFORMANCE MEASURES/STATISTICS

	FY 2024 ACTUAL	FY2025 ACTUAL	FY2026 ESTIMATE
Youth Activities/Programs Offered	22	22	26
Number of Youth Participating	1,574	2,193	3,104
Adult Activities/Programs Offered	22	22	30
Number of Adults Participating	1,550	3,200	3,371

PARKS & RECREATION - PROGRAMS

	FY 2024 Amended	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	PCT Change
Salaries And Wages	318,588	293,246	306,409	306,409	315,619	3.01%
Overtime	1,652	1,258	1,863	1,863	1,919	3.01%
Holiday Pay	1,348	1,347	1,346	1,346	1,386	2.97%
Part-Time Salaries	132,678	120,241	137,322	137,322	141,442	3.00%
Other Compensation	6,000	5,375	6,000	6,000	5,500	-8.33%
FICA (SS & Medicare)	34,752	31,465	34,191	34,191	27,785	-18.74%
VRS - Retirement Benefits	39,282	36,142	40,990	40,990	42,193	2.93%
Medical/Dental Plans	61,826	31,825	37,308	37,308	51,567	38.22%
Group Life Insurance	4,274	3,937	4,095	4,095	3,712	-9.35%
Deferred Comp	2,211	2,211	2,400	2,400	1,800	-25.00%
Marketing	15,100	13,373	15,100	15,100	15,100	0.00%
Utilities	52,345	52,117	48,820	48,820	52,300	7.13%
Telephone (Voice And Fax)	2,439	2,438	2,514	2,514	2,519	0.20%
Lease/Rental of Buildings	1	-	-	-	-	0.00%
Travel & Training	7,419	5,992	7,477	7,477	7,477	0.00%
Special Events	46,000	42,619	49,845	49,845	50,550	1.41%
Dues & Association Memberships	3,500	3,120	3,500	3,500	3,500	0.00%
Equipment-Small<$5k	5,169	4,758	5,200	5,200	5,200	0.00%
Athletics	55,862	54,774	52,000	52,000	53,000	1.92%
Camps	33,046	27,241	30,000	30,000	32,000	6.67%
Instuctor Led Classes	5,690	5,542	8,000	8,000	8,000	0.00%
Recreation (Gym, etc.)	17,792	17,045	18,300	18,300	17,300	-5.46%
Senior Adult Programming	42,036	41,494	53,471	53,471	53,471	0.00%
Windsor Center	8,750	4,014	7,000	7,000	4,000	-42.86%
Total Operating Expenses	897,760	801,574	873,151	873,151	897,340	2.77%

PERSONNEL SUMMARY

	FY2024 Actual	FY2025 Amended	FY2026 Adopted
Recreation Manager	1.0	1.0	1.0
Recreation Specialist	4.0	4.0	4.0
Therapeutic Recreation Specialist	1.0	1.0	1.0
Number of Full-Time Positions	6.0	6.0	6.0

PARKS & RECREATION - GATEWAY & 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 almost 3,000 acres of park land including the 2,500-acre Blackwater Forest preserve. Facilities within the parks include three (3) boat ramp facilities, five (5) playground systems, three (3) softball fields, six (6) outdoor tennis courts, three (3) outdoor basketball courts, fifteen (15) soccer fields, four (4) picnic shelters, two (2) picnic areas, one (1) 2 ½ mile mountain bike trail, one (1) memorial tree garden, one (1) 30 acre fairgrounds, which includes a rodeo arena, tractor pull track, one (1) grain bin and three (3) 80' x 120' open air buildings, one (1) skateboard park, three (3) adapted army buildings used for programming and rentals, one (1) community center, one (1) ATV trail and a 3.1 mile greenway trail. The Department also manages a 14,000 square foot recreation center in Windsor.

FY2025 ACCOMPLISHMENTS

- Completed Community Development Building B landscape project.
- Completed tree and shrub removal project on Courthouse Complex grounds.
- Planted 700 loblolly pine seedlings at Nike Park for expansion of the Jones Creek riparian forest buffer.
- Replaced Nike Park picnic tables.
- Added accessible sidewalk from parking lot to Camptown Park picnic shelter.
- Installed new water bibs at the Fairgrounds.
- Replaced fence at Robinson Park.

FY2026 OBJECTIVES

- Continue to replace lighting at the Fairgrounds with LED bulbs. **(SP1 – Effective Governance and Community Partnerships)**
- Pesticide and fertilizer applicators licensing for all staff members. CDL certification for Supervisory staff. **(SP2 – Economic Well-Being and Quality of Life)**
- Playground safety certification of one (1) staff member. **(SP3 – Managing Growth and Change)**
- Review long term plan for capital outlay of equipment inventory and develop plan for future purchases. **(SP4 – Funding the Future)**

PARKS & RECREATION - GATEWAY & GROUNDS

PERFORMANCE MEASURES/STATISTICS

	FY 2024 ACTUAL	FY2025 ACTUAL	FY2026 ESTIMATE
Acres of Parks, Grounds, and Landscaped Areas Maintained	3,000	3,000	3,000
Average Cost per Acre to Maintain Parks, Grounds, and Landscaped Areas	$86	$415	$425
Completed Landscape Projects Within Park Facilities	20	10	15
Completed Maintenance Projects From Quarterly Park Inspection List.	20	22	20

PARKS & RECREATION - GATEWAY & GROUNDS

	FY 2024 Amended	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	PCT Change
Salaries And Wages	535,909	501,843	596,315	596,315	603,676	1.23%
Overtime	28,000	12,159	28,980	28,980	29,849	3.00%
Holiday Pay	1,035	674	828	828	853	3.02%
Part-Time Salaries	16,231	16,230	16,389	16,389	16,881	3.00%
FICA (SS & Medicare)	46,340	39,165	49,153	49,153	46,181	-6.05%
VRS - Retirement Benefits	68,652	60,744	78,627	78,627	79,195	0.72%
Medical/Dental Plans	136,658	130,397	178,886	178,886	166,510	-6.92%
Group Life Insurance	7,498	6,645	7,918	7,918	7,080	-10.58%
Deferred Comp	7,327	6,777	8,220	8,220	6,420	-21.90%
Repairs & Maintenance	53,270	45,542	48,000	48,000	47,500	-1.04%
Roadway Beautification	2,000	1,394	2,000	2,000	2,000	0.00%
Telephone (Voice And Fax)	1,893	1,892	1,823	1,823	1,823	0.00%
Lease/Rental of Equipment	8,000	3,391	10,000	10,000	9,500	-5.00%
Travel & Training	10,536	1,128	4,800	4,800	5,000	4.17%
Dues & Association Memberships	1,384	1,384	2,370	2,370	2,370	0.00%
Fleet	52,005	51,909	54,480	54,480	54,480	0.00%
Uniforms	7,130	5,676	7,000	7,000	7,000	0.00%
PPE & Safety	6,420	6,076	9,905	9,905	7,000	-29.33%
Operating Supplies	74,935	67,272	79,000	84,802	78,250	-7.73%
Vehicles	6,856	-	-	6,855	-	-100.00%
Capital Outlay	55,900	51,806	60,000	60,000	89,000	48.33%
Total Operating Expenses	1,127,979	1,012,106	1,244,694	1,257,351	1,260,568	0.26%

PERSONNEL SUMMARY

	FY2024 Actual	FY2025 Amended	FY2026 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	10.0	11.0	11.0
Number of Full-Time Positions	14.0	15.0	15.0

BLACKWATER REGIONAL LIBRARY

DESCRIPTION

Blackwater Regional Library serves the communities of: Isle of Wight, Southampton, Surry and Sussex Counties and the City of Franklin. The mission of Blackwater Regional Library is to provide online and print resources, access to innovative technologies and skilled staff to patrons in our service area. Blackwater Regional Library strives to create a safe and attractive space that promotes creativity, literacy, community enrichment and development, and lifelong learning.

Library Vision Statement

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

Library Mission Statement

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

FY2026 OBJECTIVES

Creativity

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

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

BLACKWATER REGIONAL LIBRARY

FY2026 OBJECTIVES continued

Literacy

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

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

Community Enrichment & Development

Encourage all citizens to be active members of their communities through involvement at their local library.

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

BLACKWATER REGIONAL LIBRARY

FY2026 OBJECTIVES continued

Life-Long Learning

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

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

	FY 2024 Amended	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	PCT Change
Other Compensation	2,500	1,350	2,500	2,500	2,500	0.00%
Utilities	34,400	33,851	34,400	34,400	34,400	0.00%
Contributions-BlkwtrLibrary	1,009,856	1,009,856	1,051,944	1,051,944	1,075,566	2.25%
Total Operating Expenses	1,046,756	1,045,057	1,088,844	1,088,844	1,112,466	2.17%



COMMUNITY DEVELOPMENT

PLANNING & ZONING

DESCRIPTION

The Planning and Zoning Division of Community Development 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 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.

FY2025 ACCOMPLISHMENTS

- Completed implementation and launched the Opengov integrated permitting software to the public in July 2024. This program increases the efficiency of development review processes by expanding the community's ability to perform more permitting functions online at any time as well as increasing the transparency of the permitting review process;
- Began the five year review of the 2020 Comprehensive Plan and a growth rate scenario study;
- Continued development of the Rushmere Village Master Plan; and
- Increased the flexibility of development ordinances by removing former prohibitions against stand-alone accessory dwelling units and the use of recreational vehicles as temporary residences.

FY2026 OBJECTIVES

- Present the final draft of the Rushmere Village Master Plan to the Rushmere community, Planning Commission and Board of Supervisors for their consideration in conjunction with any proposed revisions resulting from the five year Comprehensive Plan review **(SP3 Managing growth and change)**
- Begin the process of developing a new housing study in order to establish the baseline of need for "affordable" and "workforce" housing at the local level and develop strategies to meet this need **(SP3 Managing growth and change)**
- Begin the second phase of the Community Development Office Renovation to maximize use of existing space for the public-facing Central Permitting Division to improve customer access **(SP1 Effective governance and community partnerships)**
- Continue to explore ways to streamline and automate development review procedures where possible to save residents and businesses time and money **(SP2 Economic well-being and quality of life)**
- Seek out additional opportunities to increase flexibility and clarity in local ordinances, such as sign and landscaping regulations, architectural performance standards, and senior housing criteria **(SP2 Economic well-being and quality of life)**
- Complete the second phase of the central permitting renovation which will enable the division to maximize the utilization of space within the department to provide a more efficient workflow between team members and the public **(SP3 Managing growth and change)**

PLANNING & ZONING

PERFORMANCE MEASURES/STATISTICS

BUILDING PERMIT ACTIVITY			
CALENDAR YEAR	**TOTAL NUMBER OF PERMITS ISSUED**	**TOTAL NEW SINGLE FAMILY HOMES**	**TOTAL MULTIFAMILY PERMITS ISSUED**
2019	2,314	203	0
2020	2,799	265	14
2021	3,181	312	18
2022	2,812	274	240
2023	2,680	242	8
2024	2,622	256	0

YEAR	ALL APPLICATION SYPES (Z002-Z975)
2019	798
2020	1,091
2021	1,84
2022	991
2023	932
2024	2,044

CENTRAL PERMITTING ACTIVITY	CALENDAR YEAR					
	2019	**2020**	**2021**	**2022**	**2023**	**2024**
Total Permits & Fees Processed	6,094	8,098	7,172	6,702	5,833	5,149
Total Fee Revenues	$880,223	$1,077,159	$882,564	$792,690	$793,774	$940,565

PLANNING & ZONING

	FY 2024 Amended	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	PCT Change
Salaries and Wages	654,461	548,086	652,052	652,052	645,231	-1.05%
Compensation	20,000	15,625	20,000	20,000	20,000	0.00%
FICA (SS & Medicare)	50,067	39,906	49,882	49,882	49,360	-1.05%
VRS - Retirement Benefits	78,441	65,861	86,276	86,276	84,379	-2.20%
Hospital/Medical Plans	100,728	99,467	129,191	129,191	139,809	8.22%
Group Life Insurance	8,742	7,330	8,710	8,710	7,585	-12.92%
Deferred Comp	3,925	3,650	4,200	4,200	3,600	-14.29%
Uniforms- Taxable	120	120	-	-	-	0.00%
Professional Services	64,454	20,430	95,000	105,270	60,000	-43.00%
Software Subscription Based IT	80,000	80,000	85,050	85,050	-	-100.00%
Advertising Services	16,174	16,174	14,000	14,000	14,000	0.00%
Postage	4,000	2,147	4,000	4,000	3,000	-25.00%
Telephone (Voice and Fax)	5,026	5,026	5,101	5,101	5,161	1.18%
Travel & Training	5,836	3,915	5,900	5,900	5,900	0.00%
Tolls & Parking	70	23	70	70	70	0.00%
Operating Expenses	7,368	7,367	8,000	8,000	8,000	0.00%
Dues & Association Membership	2,819	1,274	2,900	2,900	2,900	0.00%
Office Supplies	5,000	4,437	5,500	5,500	5,500	0.00%
Copier Lease	1,373	1,352	1,369	1,369	1,369	0.00%
Copier Service/Supply Contract	650	620	650	650	650	0.00%
Fleet	3,360	2,668	3,360	3,360	3,360	0.00%
Uniforms	130	55	250	250	250	0.00%
Capital Lease Interest	-	21	-	-	-	0.00%
Total Operating Expenses	1,112,744	925,552	1,181,461	1,191,731	1,060,124	-11.04%

PERSONNEL SUMMARY

	FY2024 Actual	FY2025 Amended	FY2026 Adopted
Director of Community Development	1.0	1.0	1.0
Assistant Director of Community Development	1.0	1.0	1.0
Planner I	1.0	1.0	1.0
Planner II	2.0	2.0	2.0
Environmental Planner	1.0	1.0	1.0
Planning Services Coordinator	1.0	1.0	1.0
Code Enforcement Officer	1.0	1.0	1.0
Zoning Coordinator	1.0	1.0	1.0
Number of Full-Time Positions	9.0	9.0	9.0

INSPECTIONS

DESCRIPTION

The Department of Community Development - Inspections Division provides plan review, construction inspections and permitting services to the citizens and building community of Isle of Wight County as required by County Ordinance and Title 36, Section 36-105 of the Code of Virginia and specified in the Virginia Uniform Statewide Building Code consisting of the Virginia Construction Code, the Virginia Residential Code, the Virginia Property Maintenance Code, the Virginia Rehabilitation Code, Virginia Manufactured Housing Regulations, Virginia Industrialized Building Regulations, Virginia Amusement Device Regulations, and the reference codes and standards referenced therein. The Department also includes the Central Permitting Office which serves as the starting point for obtaining building, zoning and stormwater permits for development activity in the County. Together with the Planning and Zoning Division, the Inspections Division is a part of the larger Community Development Department.

FY2025 ACCOMPLISHMENTS

- Continued to meet the ten-day review completion time commitment for 98% of all commercial and residential plan reviews
- Implemented Opengov integrated permitting software to increase the efficiency of development review processes and to improve the community's ability to perform more permitting functions online at any time
- Created the new division of Central Permitting in order to increase efficiency and to accommodate future workload growth
- 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 professional training through various trade organizations and the Virginia Department of Housing and Community Development to obtain new certifications as well as maintain existing ones

FY2026 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)**
- **Ini**tiate 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)**

INSPECTIONS

PERFORMANCE MEASURES/STATISTICS

Inspections:

There was a significant decrease in inspections conducted in 2024 compared to 2023. Plans reviewed increased, though, by 127 during the same period.

INSPECTIONS/PLAN REVIEW BY CALENDAR YEAR	2019	2020	2021	2022	2023	2024
Total Inspections Performed	7,013	8,866	9,994	10,195	9,674	5,099
Total Plans Reviewed	1,078	1,254	1,709	1,337	911	1,038

Central Permitting:

There was a decrease of 12% in permits and fees processed in 2024 compared to 2023. Total fees received, however, increased by 18% during that same period.

CENTRAL PERMITTING ACTIVITY	CALENDAR YEAR					
	2019	2020	2021	2022	2023	2024
Total Permits & Fees Processed	6,094	8,098	7,172	6,702	5,833	5,149
Total Fee Revenues	$880,223	$1,077,159	$882,564	$792,690	$793,774	$940,565



INSPECTIONS

	FY 2024 Amended	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	PCT Change
Salaries and Wages	518,027	490,389	528,954	528,954	530,617	0.31%
FICA (SS & Medicare)	39,630	34,603	40,465	40,465	40,593	0.32%
VRS - Retirement Benefits	60,982	57,031	64,155	64,155	64,522	0.57%
Hospital/Medical Plans	136,570	119,338	136,844	136,844	158,497	15.82%
Group Life Insurance	6,849	6,432	6,989	6,989	6,187	-11.48%
Deferred Comp	3,895	3,545	4,020	4,020	3,600	-10.45%
Uniforms Taxable	444	444	1,900	1,900	600	-68.42%
Professional Services	15,000	-	25,000	25,000	25,000	0.00%
Postage	600	138	600	600	200	-66.67%
Telephone (Voice and Fax)	4,529	4,011	4,649	4,649	4,714	1.40%
Travel & Training	4,714	3,309	5,000	5,000	5,000	0.00%
Tolls & Parking	50	39	100	100	100	0.00%
Dues & Association Membership	1,400	1,018	1,400	1,400	1,400	0.00%
Office Supplies	3,500	2,442	3,500	3,500	2,500	-28.57%
Copier Lease	2,365	2,239	2,365	2,365	2,365	0.00%
Copier Service/Supply Contract	1,242	1,241	1,200	1,200	1,200	0.00%
Fleet	12,992	10,467	12,992	16,462	12,992	-21.08%
Uniforms	816	-	816	816	816	0.00%
PPE & Safety	900	-	900	900	900	0.00%
Books/Subscriptions	4,550	4,181	4,550	4,550	4,550	0.00%
Equipment/Machinery	15,570	1,214	15,570	65,066	15,570	-76.07%
Capital Lease Interest	-	34	-	-	-	0.00%
Total Operating Expenses	834,625	742,115	861,969	914,935	881,923	-3.61%

PERSONNEL SUMMARY

	FY2024 Actual	FY2025 Amended	FY2026 Adopted
Assistant Director of Community Development	1.0	1.0	1.0
Chief Code Compliance Inspector	1.0	1.0	1.0
Plans Examiner	1.0	1.0	1.0
Code Compliance Inspector I	1.0	1.0	1.0
Code Compliance Inspector/Plans	1.0	1.0	1.0
Permit Technician	3.0	3.0	3.0
Number of Full-Time Positions	8.0	8.0	8.0

ECONOMIC DEVELOPMENT

DESCRIPTION

The primary mission of the Department of Economic Development is to expand and diversify the County's tax base through the attraction, expansion and retention of business investment which generates local revenues, increases job opportunities and raises the level of wealth and quality of life for the entire community. The department markets business locations in the County, assists existing businesses through customized research, applications assistance and educational programs, manages and markets a County-owned intermodal park, and administers several incentive grant programs. The department also serves as staff to the County's Economic Development Authority, a political subdivision of the Commonwealth of Virginia, with a seven-member Board of Directors appointed by the County's Board of Supervisors.

FY2025 ACCOMPLISHMENTS

⇒ **BUSINESS ATTRACTION**

- ◊ Compiled data and completed Requests for Information and/or virtual site visits, as required, for prospective businesses with regional and state economic development partners, such as the Virginia Economic Development Partnership, the Hampton Roads Alliance and The Port of Virginia.
- ◊ Coordinated and hosted monthly Pre-Application meetings (15 appointments through January 2025) which are designed to help business owners and their consultants gain valuable time and cost-saving feedback from county development staff prior to submitting site and building development plans.
- ◊ Hosted a sites and buildings tour for Alliance and VEDP real estate and business investment staff.

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

- ◊ Assisted W. M. Jordan with planning the Beam Signing Event for 460 Commerce Center, a 352,000 square-foot cross dock facility under construction in STH Phase II.
- ◊ Awarded a contract and began construction on the extension of William A. Gwaltney Way, which will serve 460 Commerce Center.
- ◊ Continued project management with three developers for three industrial developments on EDA parcels.
- ◊ Provided marketing support for 460 Commerce Center, XDock Logistics Center and Tidewater Logistics Center.
- ◊ Continued marketing the Park for future industrial use and responded to numerous inquiries from brokers and developers wanting to build warehousing and distribution projects

ECONOMIC DEVELOPMENT

FY2025 ACCOMPLISHMENTS

⇒ **BUSINESS RETENTION & EXPANSION (BRE) PROGRAM**

- ◊ Continued promotion of the Bludot Open Rewards program launched in May 2024 in partnership with the County's EDA. The program was intended to drive traffic to small businesses on Main and Church Streets in Smithfield that have been negatively impacted by the Cypress Creek Bridge construction. Funding for the program was depleted in late January, and it will not continue.
- ◊ In response to the pending closure of the Keurig Dr Pepper facility, staff have been coordinating with the Commonwealth's rapid response workforce team to aid dislocated workers. Staff have also been coordinating with the Alliance, VEDP and local brokers to begin marketing the facility for a new user.
- ◊ Attended a Beam Signing Event for the new Riverside Smithfield Hospital in July 2024.
- ◊ Meet with existing businesses to assess needs and concerns, as well as provide resources and assistance as requested, including workforce development, available property searches, financing tools, permitting, licensing and tax rate questions.
- ◊ Sent out 108 new business welcome packets (through January 2025)
- ◊ Continue to maintain and grow the department's online local business directory.

⇒ **MARKETING**

- ◊ Created and maintained marketing materials touting the locational benefits of the County, such as the Economic Development Annual Report, print advertising, a monthly e-newsletter, website, ongoing social media outreach (Facebook, X and LinkedIn), and a YouTube Channel.

⇒ **WORKFORCE DEVELOPMENT**

- ◊ Along with Suffolk and Franklin/Southampton, supported a Go Virginia Planning Grant awarded to Camp College to assess skill needs in the logistics industry sector and to create a workforce development plan for a mechatronics program.
- ◊ Staff continues to serve on the Isle of Wight County Schools' Career & Technical Education (CTE) Advisory Committee.
- ◊ Partnered with state and regional workforce leaders, Paul D. Camp Community College, Isle of Wight County Schools, Blackwater Regional Library and area businesses as part of ongoing, coordinated efforts to increase the skills and employability of the County's workforce for local employers.
- ◊ Promoted regional hiring events to existing businesses and job seekers in the community.

⇒ **REGIONAL/STATE PROGRAMS**

- ◊ As part of its membership in the Eastern Virginia Regional Industrial Facility Authority (EVRIFA), the County, with Economic Development Authority funding, continued to invest in the first regional project, Kings Creek Commerce Center, located in York County.

ECONOMIC DEVELOPMENT

FY2025 ACCOMPLISHMENTS

⇒ **STAFF/FINANCIAL SUPPORT**

- ◊ Provided staff support to the Economic Development Authority (EDA), which convenes monthly.
- ◊ Provided staff support to the Energy Task Force through August 2024 when final report was presented to the County Board of Supervisors.
- ◊ Provided financial support to the Hampton Roads Small Business Development Center.

FY2026 OBJECTIVES

- **Shirley T. Holland Intermodal Park** – continue 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. Rezone two parcels – one in STH Phase II and one in STH Phase III.
  - ♦ Develop and execute a marketing effort designed to attract the County's target industries to the park. Explore new industries such as data centers and unmanned systems.
  - ♦ Enhance working relationships with key economic development allies including the Hampton Roads Alliance, VEDP, and The Port of Virginia to promote the Park to national and international prospects.
  - ♦ Continue regular assessment of the Park's infrastructure needs (utilities, drainage, etc.) to improve the Park's ability to meet the operational needs of potential users.
  - ♦ Work with local, state and federal agencies, such as VDOT, EPA, DEQ, and the US Army Corps of Engineers, to maximize the productive area of the park.

- **Franklin Industrial Air Park** – collaborate with the City of Franklin to market available industrial land adjacent to Franklin Regional Airport

PERFORMANCE MEASURES/STATISTICS

	FY 2024 ACTUAL	FY2025 ACTUAL	FY2026 ESTIMATE
New Business Leads/Projects	27	30	40
Prospect Visits	0	2	4
Business Retention & Expansion (BRE) Unique Visits/Calls/Assistance	16	25	30
New Business Welcome Packets Sent	200	215	225

ECONOMIC DEVELOPMENT

	FY 2024 Amended	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	PCT Change
Salaries and Wages	320,878	263,698	317,965	317,965	329,931	3.76%
FICA (SS & Medicare)	24,548	19,486	24,325	24,325	25,240	3.76%
VRS - Retirement Benefits	37,837	29,901	41,872	41,872	44,022	5.13%
Hospital/Medical Plans	68,285	52,648	72,388	72,388	79,249	9.48%
Group Life Insurance	4,287	3,372	4,248	4,248	3,876	-8.76%
Deferred Comp	2,275	2,000	2,400	2,400	2,400	0.00%
Professional Services	10,000	861	10,000	10,000	2,500	-75.00%
Advertising Services	500	-	500	500	500	0.00%
Marketing	57,291	36,536	55,437	55,437	57,487	3.70%
Economic Development Incentive	976,336	-	100,000	1,076,336	100,000	-90.71%
Postage	400	272	250	250	250	0.00%
Telephone (Voice and Fax)	3,690	2,082	3,782	3,782	3,782	0.00%
Travel & Training	22,076	8,439	21,640	21,640	13,165	-39.16%
Tolls & Parking	275	182	275	275	175	-36.36%
Dues & Association Membership	49,337	48,739	51,987	51,987	53,572	3.05%
Office Supplies	1,494	1,187	1,500	1,500	1,000	-33.33%
Copier Lease	2,274	2,239	2,268	2,268	2,268	0.00%
Copier Service/Supply Contract	1,253	1,253	1,200	1,200	1,200	0.00%
Fleet	3,500	3,346	2,000	2,000	2,000	0.00%
Books/Subscriptions	365	135	220	220	108	-50.91%
Capital Lease Interest	-	34	-	-	-	0.00%
Total Operating Expenses	1,586,901	476,410	714,257	1,690,593	722,725	-57.25%

PERSONNEL SUMMARY

	FY2024 Actual	FY2025 Amended	FY2026 Adopted
Director of Economic Development	1.0	1.0	1.0
Economic Development Coordinator	2.0	2.0	2.0
Administrative Assistant	1.0	1.0	1.0
Number of Full-Time Positions	4.0	4.0	4.0

TOURISM

DESCRIPTION

Every community must compete with every other community for their share of the world's attention, customers and investment. In order to compete, people need to be aware of a community, have a positive impression, and want to visit in order to experience the community and meet its people. This is achieved through clearly developing, articulating and managing the community's brand. Efforts must be made to promote, market, sell and engage potential visitors. And all of this must be reinforced again and again. Addressing this need for destination promotion is for the benefit and well-being of every person in a community.

SMITHFIELD & ISLE OF WIGHT TOURISM MISSION STATEMENT:

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

SMITHFIELD & ISLE OF WIGHT TOURISM VISION STATEMENT:

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

FY2025 ACCOMPLISHMENTS

- NEW FOOD TOUR created, promoted and managed.
- ARPA grant funding of $50,000 completed and closed. Locality Awareness & Perception Study completed by the London Company. $5,000. Google AdWords appropriated $20,000 and is currently in progress. Zartico Visitor Research Study appropriated $25,000. All spending, reimbursement work and results completed and in by June 2024.
- Additional Grants received from VTC.
- Successful Restaurant Week promotion and results. Regional Restaurant Week committee formed for Coastal Virginia DMO's and localities. Concerted efforts being made to work together to coalesce best practices, share marketing and create a highly active restaurant promotion program.
- Work with the Luter Team to facilitate a covered Farmers Market capable of year-round activities at the new Grange @10Main. 1.4M appropriated from the County 11/24. Work continues.
- Local VA250 Committee formed with interested parties including many historical organizations in the area. Tourism Director and Museum Director are heading up this committee. Currently meeting quarterly. Work continues on events and recommendations for the VA250 Commemoration. VA250 Tour Museum booked for May 2025.

TOURISM

FY2025 ACCOMPLISHMENTS continued

- Continued efforts with SAIL250 Executive Committee to plan and implement the SAIL250 event(s) in 2026. Smithfield will host a tall ship(s) June 12-15, 2026 in conjunction with a supporting event.
- Coordinated effort for management of the Smithfield Christmas Parade continued coalescing Tourism; County Parks & Recreation; Town Parks & Recreation; and staff volunteers.
- Work with IOW Arts League and Smithfield Times to coordinate the Smithfield Summer Concert Series.
- Town website video updated. Worked with CGI regarding videos and banners.
- First annual community-wide JUNETEENTH celebration held!
- Toast The Coast is a cooperative effort among Coastal Virginia Tourism entities to promote the craft beverage scene in our area. Smithfield & IOW are partners in a grant for this received by Newport News Tourism Development Corp. This is a continuing and growing program.
- Tourism Stakeholder Breakfast held to award Hospitality Heroes; Community Ambassadors; High Five Supporters and HAMbassadors.
- Director served on a panel for the VA-1 Governors Tourism Symposium in November 2024 at the Homestead. Director was a panelist for the student in training portion of the conference and acted as a moderator and performed introductions for a variety of sessions as part of her duties for VADMO and VRLTA.
- The Salty Southern Route (SSR) foodie driving trail continued and Sussex County rejoined at a full partnership level. New website to be created and managed. Collateral pieces created and distributed. Created partnership with VisitWidget to digitally enhance the trail with an online trail app.
- Hired new Marketing & PR Coordinator, Jennifer Haynes, but she resigned in November to return to the Museum sector.
- Perry Weather stations will be forthcoming for warning regarding weather issues particularly regarding special events. Emergency Services will use a grant to pay for the bulk of the expense but this may be a future budgetary expense for all of the partners-Schools, Town & County Parks & Recreation, Tourism, SVAE.
- VADMO – VTLI program begun. Director is in the first cohort with graduation in 2026. Session 3 will take place in Smithfield in June 2025. This is a VA university accredited course.
- Bracey Welcome Center Blitz Set Up 10/1/24. The Coastal VA Tourism Alliance (CVTA) took over the Bracey Welcome Center for the month of October with promotional booths, swag and marketing opportunities. Smithfield & IOW represented!
- Hospitality Bags Delivered: 71

TOURISM

FY2026 OBJECTIVES

- Website Redesign
- Continue working through Cypress Creek Bridge replacement to lessen impact on Tourism Stakeholders in Historic District.
- Continue to work with Council and Board of Supervisors to determine plan and placement for new Farmers Market permanent structure. Explore grant opportunities with County E.D. through VA Main Streets; USDA; AFID; CDBG; VDACS. Continue work with EDA to form ownership plan.
- Work with SAIL250 Organization and Smithfield Station to bring tall ship(s) to Smithfield for VA250 in JUNE 12-15 of 2026. New event to be created around SAIL 250.
- Continue VA250 Initiative with Local Committee.
- Continue VADMO Leadership Institute. VADMO instituted a 2-year accreditation course for tourism professionals that kicked off in 2024. Director is part of cohort putting the program together. Graduation Spring 2026. This is a VA university accredited course.
- Work to secure Boat Tour series in Smithfield.
- NEWLY CREATED FOOD TOUR promoted and managed.
- Continue and improve communication and promotion to Luter Sports event participants.
- Hire new Marketing and PR Coordinator.
- Work on Tourism Product Creation.
- Potentially working with The Escape Pod Agency (Smithfield Foods Advertising Agency of Record) regarding collaboration of advertising and marketing efforts going forward.
- Continue work with Coastal Hospitality Associates. They have expressed preliminary interest in building a hotel in IOW-potentially near the hospital or as part of the Grange.
- Create a Community Lifelines Plan with Will Drewery and County Emergency Services to include Visitor Services. Plan will be the first one completed in the State.

PERFORMANCE MEASURES/STATISTICS

	FY 2024 ACTUAL	FY2025 ACTUAL	FY2026 ESTIMATE
Visitor Center Visitation	12,794	12,828	13,500
Group Tours	110	130	140
Total Touches	36,022	41,264	42,000

TOURISM

PERFORMANCE MEASURES/STATISTICS continued

	FY 2024 ACTUAL	FY2025 ACTUAL	FY2026 ESTIMATE
BOB Fest	2,600	2,600	2,600
Smithfield Farmer's Market	22,000	22,000	25,000
Wine & Brew Fest	3,600	3,600	3,600
Farmer's Market Holiday Market	1,500	1,500	1,100
Monthly Pickers Market	500	500	750
Restaurant Week	12	16	20
St. Patrick's Day Parade	3,000	3,000	3,000
Smithfield Arts Festival	-	5,000	5,500
Ham-o-ween	2,000	2,300	2,500
Retail Open House Weekend	1,550	1,700	1,700
Bacon, Bourbon & Beach Music Fest	3,600	3,600	3,600
Vintage Markets	15,000	15,000	20,000
Light up Main/Tree Lighting	500	600	600
Isle of Wight County Fair	38,600	34,415	35,000
Christmas in Smithfield	-	1,500	1,500
Mistletoe Evening Market	10,000	15,000	15,000
Smithfield Christmas Parade	7,500	7,500	7,500

TOURISM

	FY 2024 Amended	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	PCT Change
Salaries and Wages	297,146	297,145	292,867	271,367	335,415	23.60%
Holiday Pay	1,883	1,882	1,615	1,615	1,663	2.97%
Part-Time Salaries	49,587	49,586	55,484	55,484	57,149	3.00%
FICA (SS & Medicare)	26,232	26,231	26,773	26,773	30,158	12.64%
VRS - Retirement Benefits	33,863	33,861	39,733	39,733	41,815	5.24%
Hospital/Medical Plans	49,097	49,097	45,239	45,239	60,255	33.19%
Group Life Insurance	3,783	3,778	3,902	3,902	3,568	-8.56%
Deferred Comp	1,800	1,800	1,800	1,800	2,400	33.33%
Professional Services	250	-	250	21,750	250	-98.85%
Repairs & Maintenance	2,554	-	3,500	3,500	3,500	0.00%
Marketing	70,400	66,981	70,400	73,100	70,400	-3.69%
Salty Southern Route	10,204	190	6,000	15,014	8,500	-43.39%
Internal Service Charge IT	22,907	22,907	21,653	21,653	23,391	8.03%
Internal Service Chrg-Risk Mgt	6,082	6,082	15,352	15,352	18,126	18.07%
Utilities	5,300	2,967	3,300	3,300	3,300	0.00%
Postage	500	409	500	500	500	0.00%
Telephone (Voice and Fax)	4,493	4,493	4,750	4,750	4,750	0.00%
Lease/Rental of Buildings	31,000	29,496	34,884	34,884	35,928	2.99%
Travel & Training	4,960	3,651	5,000	5,000	5,000	0.00%
Tolls & Parking	125	72	125	125	125	0.00%
Special Events	-	-	-	10,800	13,500	25.00%
Special Events Marketing	16,455	14,637	18,200	18,200	18,200	0.00%
Dues & Association Membership	5,700	5,683	7,900	7,900	7,900	0.00%
Office Supplies	2,400	2,383	2,400	2,700	2,700	0.00%
Copier Lease	2,297	2,294	3,000	2,700	3,000	11.11%
Copier Service/Supply Contract	2,274	2,239	2,268	2,268	2,268	0.00%
Computer Software <$5k	1,240	1,239	1,200	1,200	1,200	0.00%
Fleet	427	427	-	-	-	0.00%
Principal (Lease)	1,348	1,308	1,251	1,251	1,251	0.00%
Interest (Lease)	5,269	5,268	5,332	8,882	10,007	12.67%
Capital Outlay	144	143	81	872	1,379	0.00%
Capital Lease Interest	-	34	-	-	-	0.00%
Total Operating Expenses	659,720	636,285	674,759	701,614	767,598	9.40%

TOURISM

FARMER'S MARKET	FY 2024 Amended	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	PCT Change
Part-Time Salaries	29,797	29,796	29,325	29,325	30,205	3.00%
Holiday Pay	720	687	720	720	742	3.06%
FICA (SS & Medicare)	2,337	2,337	2,299	2,299	2,367	2.96%
Telephone (Voice And Fax)	1,220	631	609	609	1,200	97.04%
Farmer's Market	14,808	14,663	12,492	12,492	9,400	-24.75%
Total Operating Expenses	48,882	48,113	45,445	45,445	43,914	-3.37%

VINTAGE MARKET	FY 2024 Amended	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	PCT Change
Part-Time Salaries	7,860	5,612	13,000	6,500	6,695	3.00%
Holiday Pay	140	133	-	-	-	0.00%
FICA (SS & Medicare)	879	440	995	495	512	0.00%
Vintage Market	25,536	25,284	16,005	23,005	23,000	-0.02%
Total Operating Expenses	34,415	31,469	30,000	30,000	30,207	0.69%

PERSONNEL SUMMARY

	FY2024 Actual	FY2025 Amended	FY2026 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.

FY2025 ACCOMPLISHMENTS

- Provided ongoing updates to citizens regarding County programs and events.
- Continued usage of social media, PEG Channel, website and other media to inform the public regarding a variety of subjects

FY2026 OBJECTIVES

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

PERFORMANCE MEASURES/STATISTICS

	FY 2024 ACTUAL	FY2025 ESTIMATE	FY2026 ESTIMATE
Board Meetings Televised on the PEG Channel/ Website	23	26	26
Informational Video/Programs Televised on the PEG Channel	6	6	6
Number of Mail Parcels Processed	100,000	95,000	95,000

COMMUNICATIONS

	FY 2024 Amended	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	PCT Change
Salaries and Wages	77,791	74,318	80,665	80,665	83,068	2.98%
Part-Time Salaries	167	166	-	-	-	0.00%
FICA (SS & Medicare)	5,964	5,335	6,171	6,171	6,355	2.98%
VRS - Retirement Benefits	9,299	8,844	9,973	9,973	10,273	3.01%
Medical/Dental Plans	34,081	28,254	28,160	28,160	30,772	9.28%
Group Life Insurance	1,037	988	1,073	1,073	973	-9.32%
Deferred Comp	1,143	1,139	1,200	1,200	1,200	0.00%
Postage	5,000	(1,344)	10,000	20,000	20,000	0.00%
Lease/Rental of Equipment	6,000	4,500	6,000	6,000	6,000	0.00%
Operating Expenses	1,544	1,544	1,500	1,500	1,750	16.67%
Office Supplies	206	-	400	400	250	-37.50%
Total Operating Expenses	142,232	123,743	145,142	155,142	160,641	3.54%

PERSONNEL SUMMARY

	FY2024 Actual	FY2025 Amended	FY2026 Adopted
Receptionist/Switchboard Operator	1.0	1.0	1.0
Administrative Assistant	1.0	1.0	1.0
Number of Full-Time Positions	2.0	2.0	2.0

VIRGINIA COOPERATIVE EXTENSION OFFICE

DESCRIPTION

Virginia Cooperative Extension (VCE) is an educational outreach program of Virginia's land-grant universities (Virginia Tech & Virginia State University). Extension Agents within local offices work with community partners to disseminate these educational materials to members of the local community. Isle of Wight currently houses two Extension Agents. The Agricultural & Natural

FY2025 ACCOMPLISHMENTS

- Pesticide Recertification Programs: Several opportunities to educate agricultural professionals on the safe use of pesticides and provide license recertification are ongoing in FY 2026. Through these programs, approximately 350 private and commercial pesticide applicators received training and recertification in person and online.
- The ANR Agent worked with commodity groups to help organize the Peanut and Cotton Production Meetings and offer Pesticide Credits at these meetings and respective field days at TAREC.
- Master Gardener and Master Naturalist Programs: The Isle of Wight Extension office is home to two volunteer programs that provide community education and outreach. Several plant clinics, plant sales, and educational outreach programs were provided. Blue bird monitoring, pollinator garden outreach, long leaf pine projects, and many more!
- The 2024 Isle of Wight County Fair was a success! We had a total of 25 youth showing in the fair. The youth showed their animal science projects in 5 species, fine arts projects, and their country ham project.
- The 2024 Country Ham project continues to grow. There were 45 participants in 2024. The youth learned about meat science and food preservation through curing & smoking ham from start to finish thanks to our partnership with Smithfield Foods. We have partnered with the IOW FFA Program to offer this to them as well.
- In 2024, we had 32 active youth members in the Isle of Wight Community club ranging in ages from 5-19. These youth meet monthly and have guest speakers from local organizations. They also do a quarterly service project as a club and this includes adopting a local family in need during the Holidays, collecting supplies and volunteering at the animal shelter, and assisting at COP in Smithfield.
- The Extension Office participated in all VOPEX drills and dress rehearsals with the county EOC.
- The IOW 4-H Office hosted the annual WinterBash Day Camp, Spring Break Day Camps, and Junior 4-H Camp.
- The Extension office, 4-H Club, and Smithfield Foods partnered for our second annual Thank a Farmer Dinner. The 4-H Club funded the project, picked the menu, and created thank you cards and pictures for farmers. We worked with them on food safety and prep skills, public speaking, and much more. They served over 75 farmers during harvest in the fields. They have set a goal of 100 farmers this year!
- Brandy Compton (IOW 4-H Program Assistant) celebrated 6 years with Extension and 4-H. Livvy Preisser celebrated 10 years with VCE.

VIRGINIA COOPERATIVE EXTENSION OFFICE

FY2026 OBJECTIVES

- Continue work with local partners, such as the Rural Economic Development office, Tourism Office, Emergency Management Coordinators, Peanut Soil and Water, Master Gardeners, Master Naturalists, local schools, 4-H volunteers, and club members to provide education and outreach opportunities to the Isle of Wight community.
- Continue and grow crop production programs and related services offered to agricultural producers- production meetings, pod blasting clinics, and diagnostics.
- Continue to grow new program areas and expand workshop opportunities in agritourism, farmers market, cattle management and farm safety.
- 4-H will continue to grow partnerships with stakeholders, school systems, and community partners. This would include growing the club, attending back-to-school events, and expand in school programming. We have a great relationship with Hardy and Carrollton, but we would love to expand more in Windsor and Carrsville areas.
- 4-H will also continue to provide youth with leadership opportunities though more day camps and specialty camps in 2025.

PERFORMANCE MEASURES/STATISTICS

	FY 2024 ACTUAL	FY2025 ESTIMATE	FY2026 ESTIMATE
Number of Producers Assisted by Crop Production	180	190	225
Number of Producers & Pesticide Applicators Receiving License Recertification	315	350	300
Number of Youth Participants in 4-H Programs	1,200	1,350	1,400
Number of Youth & Adult Volunteer Hours	3,800	3,850	4,000
Plastic & Pesticide Containers Collected for Recycling	1,500	1,600	1,900
Master Gardner & Master Naturalist Volunteer Hours	2,014	2,090	2,150
Citizens Impacted by Master Gardner & Master Naturalist Programs	1,900	2,150	2,300

VIRGINIA COOPERATIVE EXTENSION OFFICE

	FY 2024 Amended	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	PCT Change
Professional Services	73,380	72,054	78,142	78,142	85,879	9.90%
Telephone (Voice and Fax)	712	711	768	768	800	4.17%
Travel & Training	606	-	550	550	750	36.36%
Operating Expenses	8,000	-	-	8,000	-	-100.00%
Dues & Association Membership	350	313	400	400	400	0.00%
Office Supplies	400	247	500	500	400	-20.00%
Copier Lease	2,268	2,045	2,268	2,268	2,268	0.00%
Copier Service/Supply Contract	1,240	1,239	1,200	1,200	1,200	0.00%
Capital Lease Interest	-	34	-	-	-	0.00%
Total Operating Expenses	86,956	76,643	83,828	91,828	91,697	-0.14%

PERSONNEL SUMMARY

	FY2024 Actual	FY2025 Amended	FY2026 Adopted
Receptionist/Switchboard Operator	1.0	1.0	1.0
Administrative Assistant	1.0	1.0	1.0
Number of Full-Time Positions	2.0	2.0	2.0

Local Roots, Global Reach
ISLE OF WIGHT
COUNTY, VIRGINIA

NON-DEPARTMENTAL

NON-DEPARTMENTAL & TRANSFERS

NON-DEPARTMENTAL	FY 2024 Amended	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	PCT Change
Salaries And Wages	22,957	-	152,731	87,849	423,265	381.81%
Compensation	10,395	-	7,879	7,879	-	-100.00%
Hospital / Medical Plans	1,626	1,626	-	-	-	0.00%
Internal Service Charge IT	1,252,057	1,218,397	1,343,121	1,343,121	1,451,356	8.06%
Internal Service Chrg-Risk Mgt	733,066	700,547	781,703	781,703	898,177	14.90%
Miscellaneous	1,601	-	8,300	8,300	-	-100.00%
Payment-Tax Relief	1,162,500	-	2,500,000	2,500,000	3,600,000	44.00%
Capital Lease Vehicle Purchase	711,198	657,533	965,500	1,029,404	691,600	-32.82%
Contingency	82,658	-	400,000	277,983	400,000	43.89%
Judgements and Settlements	-	-	-	50,000	-	0.00%
Longevity Pay Reserve	12,418	-	5,000	5,000	-	-100.00%
Total Operating Expenses	3,990,476	2,578,103	6,164,234	6,091,239	7,464,398	22.54%

TRANSFERS	FY 2024 Amended	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	PCT Change
Transfer to County Fair	66,395	-	-	-	-	0.00%
Transfer to E911 Fund	1,498,352	1,340,332	1,606,527	1,606,527	1,857,782	15.64%
Transfer to CSA	299,034	287,976	286,000	286,000	286,000	0.00%
Transfer to Grant Fund	118,352	88,347	81,968	81,968	100,000	22.00%
Transfer to Capital Projects	1,581,750	1,581,750	2,325,000	6,854,550	2,100,735	-69.35%
Transfer to Social Services	1,750,000	1,161,411	1,800,000	1,800,000	1,592,344	-11.54%
Transfer to Public Utilities	3,619,558	3,619,558	4,494,594	4,494,594	3,617,913	-19.51%
Transfer to Public Utilities Capital Fund	-	-	2,000,000	2,000,000	2,000,000	100.00%
Transfer To Schools	30,684,069	30,348,780	32,959,069	32,959,069	36,024,849	9.30%
Trsf School-Maint & Repair	250,000	224,922	250,000	250,000	250,000	0.00%
Total Operating Expenses	39,867,510	38,653,075	45,803,158	50,332,708	47,829,623	-4.97%

VEHICLES

REPLACEMENT VEHICLES

Sheriff's Vehicles

#	Make/Model	Assignment	Base Cost	Equipment	Graphics	Tech Radio	Total Approved
1	Ford PUI	Patrol	48,000	6,000	-	-	54,000
2	Ford PUI	Patrol	48,000	14,000	1,200	-	63,200
3	Ford PUI	Patrol	48,000	14,000	1,200	-	63,200
4	Ford PUI	Patrol	48,000	14,000	1,200	-	63,200
	Total Sheriff Vehicles		**192,000**	**48,000**	**3,600**	**-**	**243,600**

Other GF Vehicles

#	Make/Model	Assignment	Base Cost	Equipment	Graphics	Tech Radio	Total Approved
1	2026 Ford Explorer	IT	50,000	-	-	-	50,000
	Total Other GF Vehicles		**50,000**	**-**	**-**	**-**	**50,000**

NEW VEHICLES

Sheriff's Vehicles

#	Make/Model	Assignment	Base Cost	Equipment	Graphics	Tech Radio	Total Approved
1	Ford PUI	Patrol (NEW)	48,000	14,000	1,200	4,800	68,000
2	Ford PUI	Patrol (NEW)	48,000	14,000	1,200	4,800	68,000
3	Ford PUI	Patrol (NEW)	48,000	14,000	1,200	4,800	68,000
4	Ford PUI	Patrol (NEW)	48,000	14,000	1,200	4,800	68,000
	Total Sheriff Vehicles		**192,000**	**56,000**	**4,8000**	**19,200**	**272,000**

Other GF Vehicles

#	Make/Model	Assignment	Base Cost	Equipment	Graphics	Tech Radio	Total Approved
1	2026 Chevy Truck	Public Works - Bldg & Grnds	65,000	-	-	-	65,000
2	High Top Van	Animal Control	49,000	10,000	2,000	-	61,000
	Total Other GF Vehicles		**114,000**	**10,000**	**2,000**	**-**	**126,000**

VEHICLES

REPLACEMENT VEHICLES

Sheriff's Vehicles			Current Vehicle to be Replaced		
#	Make/Model	Assignment	Make/Model	Mileage	Replacement Criteria Met:
1	Ford PUI	Patrol	2017 Ford Utility	108,115	Y
2	Ford PUI	Patrol	2018 Ford Utility	116,458	Y
3	Ford PUI	Patrol	2018 Ford Utility	107,239	Y
4	Ford PUI	Patrol	2019 Ford Utility	117,673	Y

Other GF Vehicles			Current Vehicle to be Replaced		
#	Make/Model	Assignment	Make/Model	Mileage	Replacement Criteria Met:
1	2026 Ford Explorer	IT	2018 Ford Explorer	150,000	Y

Replacement Criteria for County Fleet:

County Passenger vehicles will not be considered for replacement until they qualify for at least (1) of the following criteria:

1. Vehicle mileage exceeds 125,000 miles

2. Vehicle is more than ten (10) years old, or more than five (5) years for Law Enforcement vehicles

3. Vehicle has damage or needs repair that is greater than 80% of the National Automobile Dealers Association (NADA) value

4. Director of Public Works has determined that the overall condition of the vehicle has deteriorated to an "un-repairable" state

DEBT SERVICE

	FY 2024 Amended	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	PCT Change
Redemption of Principal	4,096,353	4,096,353	4,218,714	4,218,714	4,499,378	6.65%
Redempt Principal-Schools	3,284,995	3,284,994	3,379,208	3,379,208	3,950,865	16.92%
Principal (Lease)	595,690	595,688	809,138	805,588	649,826	-19.34%
Interest Payments	1,725,685	1,725,684	1,590,299	1,590,299	1,446,247	-9.06%
Interest Pay Schools	2,305,467	2,305,466	2,210,239	2,210,239	2,512,171	13.66%
Interest (Lease)	42,402	41,501	95,415	94,624	62,102	-34.37%
SBITA Financing Expense	-	572	-	-	-	0.00%
Administrative Fees	24,000	20,417	24,000	24,000	24,000	0.00%
PACE Interest Payments	209,836	209,836	209,836	209,836	209,836	0.00%
Debt Service Reserve	204,468	204,468	272,275	272,275	-	0.00%
Total Debt Service	12,488,896	12,484,979	12,809,124	12,804,783	13,354,425	4.29%

		FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	PCT Change
Redemption of Principal	4,096,353	4,096,353	4,218,714	4,218,714	4,499,378	6.65%
Redempt Principal-Schools	3,284,995	3,284,994	3,379,208	3,379,208	3,950,865	16.92%
Principal (Lease)	595,690	595,688	809,138	805,588	649,826	-19.34%
Interest Payments	1,725,685	1,725,684	1,590,299	1,590,299	1,446,247	-9.06%
Interest Pay Schools	2,305,467	2,305,466	2,210,239	2,210,239	2,512,171	13.66%
Interest (Lease)	42,402	41,501	95,415	94,624	62,102	-34.37%
SBITA Financing Expense	-	572	-	-	-	0.00%
Administrative Fees	24,000	20,417	24,000	24,000	24,000	0.00%
PACE Interest Payments	209,836	209,836	209,836	209,836	209,836	0.00%
Debt Service Reserve	204,468	204,468	272,275	272,275	-	0.00%
Total Debt Service	12,488,896	12,484,979	12,809,124	12,804,783	13,354,425	4.29%

OTHER PUBLIC SERVICE CONTRIBUTIONS

	FY 2024 Amended	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	PCT Change
Committed:						
WTCS Board	297,890	297,890	310,336	310,336	325,000	4.73%
W. Tidewater Health District	580,000	580,000	580,000	580,000	580,000	0.00%
Franklin Annex. Revenue Share	1,071,000	913,223	1,020,000	1,020,000	1,020,000	0.00%
Hampton Roads Planning Distric	40,308	40,308	41,027	41,027	41,579	1.35%
Hmpt Rds Military & Fed Fac	19,472	19,472	19,975	19,975	20,437	2.31%
Hampton Roads Workforce Council	9,820	9,820	10,038	10,038	10,178	1.39%
Camp Community College	28,000	28,000	31,425	31,425	31,425	0.00%
Smithfield/ Museum	98,000	97,677	90,000	90,000	100,000	11.11%
Total Operating Expenses	2,144,490	1,986,390	2,102,801	2,102,801	2,128,619	1.23%
Discretionary:						
For KIDS	7,500	7,500	7,500	7,500	7,500	0.00%
CASA	25,000	25,000	25,000	25,000	25,000	0.00%
Chamber of Commerce	14,000	14,000	14,000	14,000	14,000	0.00%
Endependence Center	10,000	10,000	10,000	10,000	10,000	0.00%
Genieve Shelter	20,000	20,000	20,000	20,000	25,000	25.00%
Christian Outreach Program	35,000	35,000	35,000	35,000	35,000	0.00%
Peanut Soil & Water Conserv	8,000	8,000	8,000	8,000	8,000	0.00%
Sr Services of Southeastern VA	138,440	138,440	138,440	138,440	138,440	0.00%
Early Childhood Western Tidewater fmrly Smart Beg.	10,000	10,000	10,000	10,000	15,000	50.00%
Isle of Wight Arts League	4,500	4,500	4,500	4,500	6,500	44.44%
Western Tidewater Free Clinic	78,369	78,369	63,237	63,237	95,155	50.47%
St. Luke's Historic Church & Museum	-	-	-	-	4,000	100.00%
Virginia Defenders	-	-	-	-	10,000	100.00%
Smithfield School Museum	-	-	-	-	5,375	100.00%
Miscellaneous	18,400	18,400	10,375	10,375	-	100.00%
1750 IOW Courthouse	5,000	5,000	5,000	5,000	5,000	0.00%
Total Operating Expenses	374,209	374,209	351,052	351,052	403,970	15.07%



CAPITAL PROJECTS FUND

CAPITAL PROJECTS FUND

DESCRIPTION

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

FY2026 CAPITAL PROJECT TYPES

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

ENTERPRISE CAPITAL PROJECTS

- Public Utilities
- Stormwater

CAPITAL PROJECTS FUND

REVENUES	FY 2025 Amended	FY 2026 Adopted	PCT Change
GOVERNMENTAL			
Insurance Reimbursements	40,153	-	-100.00%
Grants & Donations	17,685,564	1,800,000	-89.82%
Other Local Source	22,400	-	-100.00%
Town Contributions	902,000	-	-100.00%
Bond Interest Earnings	906,617	-	-100.00%
Proffer Revenues	-	800,000	100.00%
Bond Proceeds	11,741,814	568,000	-95.16%
Appropriated Fund Balance	7,030,007	-	100.00%
Transfer from General Fund	6,854,550	2,300,735	-66.43%
Stormwater Capital Fund Transfer	-	250,000	100.00%
Total Governmental Revenues	45,183,104	5,718,735	-87.34%
ENTERPRISE			
General Fund Transfer	2,000,000	-	-100.00%
Public Utilities Operating Fund Transfer	960,000	-	-100.00%
Stormwater Operating Fund Transfer	250,000	-	-100.00%
Grants & Donations	1,516,440	250,000	-83.51%
Appropriated Fund Balance	3,753,161	2,300,000	-38.72%
Proffer Revenues	960,000	-	100.00%
Total Enterprise Revenues	9,439,601	2,550,000	-72.99%
TOTAL REVENUES	**54,622,705**	**8,268,735**	**-84.86%**

EXPENDITURES	FY 2025 Amended	FY 2026 Adopted	PCT Change
GOVERNMENTAL CAPITAL PROJECTS			
Capital Projects Expenditures	45,183,104	5,718,735	-87.34%
ENTERPRISE CAPITAL PROJECTS			
Capital Projects Expenditures	9,439,601	2,550,000	-72.99%
TOTAL EXPENDITURES	**54,622,705**	**8,268,735**	**-84.86%**

CAPITAL PROJECT FUNDS

PROJECT EXPEDITURES DETAIL	FY 2025 Amended	FY 2026 Adopted	PCT Change
GOVERNMENTAL CAPITAL PROJECTS			
Parks & Recreation	**2,160,724**	**1,185,000**	**-45.16%**
Capital Maintenance	338,407	150,000	1.44%
Bradby Park Development	797,735	800,000	0.28%
Jones Creek Dock	152,016	-	-100.00%
Nike Park Rennis Courts Restoration	34,292	-	-100.00%
Tyler's Beach Marina	29,420	-	-100.00%
Nike Park Playground	170,000	-	-100.00%
Heritage Park Upgrades	209,442	-	-100.00%
Playground Equipment	-	90,000	100.00%
Nike Missle Project	-	85,000	100.00%
Heritage Park Restrooms	-	60,000	100.00%
Nike Park Pavement Repairs	429,412	-	-100.00%
Public Works	**4,368,392**	**615,000**	**-85.92%**
Capital Maintenance	206,075	-	-100.00%
Smithfield Library Roof	531,928	265,000	-50.18%
Planning & Zoning Office Remodel	242,302	-	-100.00%
Paving Projects	664,961	-	-100.00%
Capital Additions	2,635,088	350,000	-86.67%
Old Clerk Office Renovation	65,514	-	-100.00%
Asbestos Abatement	1,570	-	-100.00%
Tyler Beach Dredging	20,954	-	-100.00%
Public Works - Transportation	**21,168,892**	**500,000**	**-84.26%**
Rt10/258 Main St Bypass	8,006,641	-	-100.00%
Rt460/258 Turn Lane	3,001,595	-	-100.00%
Lawnes Pt/James Rd Repairs	777,552	-	-100.00%
Turner Dr Benns Church Improvements	7,632,405	-	-100.00%
Rt10/Rt644/Turner Drive	-	500,000	100.00%
Multimodal WSES Sidewalk	1,750,700	-	-100.00%

PROJECT EXPEDITURES DETAIL continued	FY 2025 Amended	FY 2026 Adopted	PCT Change
GOVERNMENTAL CAPITAL PROJECTS			
Public Safety - Sheriff	**182,000**	**-**	**-100.00%**
Vehicles	182,000	-	0.00%
Public Safety - Fire & Rescue	**3,926,317**	**-**	**-100.00%**
Apparatus Replacement	3,866,317	-	-100.00%
Equipment	60,000	-	-100.00%
Public Safety - Emergency Response	**164,613**	**-**	**-100.00%**
E911 Radio Communications System Upgrade	164,613	-	-100.00%
Schools	**10,503,079**	**3,333,000**	**-68.27%**
Capital Maintenance	298,481	-	-100.00%
Carrollton Elementary HVAC	465,824	-	-100.00%
Bus Garage Renovation	-	615,000	100.00%
Weapons Detection System	156,100	180,000	13.28%
School Buses	735,000	763,000	3.67%
Hardy Elementary School	436,927	-	-100.00%
School Security Vestibules	206,571	-	-100.00%
SHS/WHS Tracks	820,000	-	-100.00%
SHS/WHS Athletic Fields	450,000	-	-100.00%
Carrollton Elementary HVAC	6,934,176	-	-100.00%
Band Room Renovation	-	1,400,000	100.00%
ADA Bleachers	-	125,000	100.00%
Bus Garage Renovation	-	250,000	100.00%
Economic Development	**2,386,755**	**-**	**-100.00%**
STH Intermodal Park Phase II	2,386,755	-	-100.00%
Reserve	**322,333**	**85,735**	**-73.40%**
Reserve for Capital Projects	322,333	85,735	-73.40%
Total Governmental Capital Projects	**45,183,104**	**5,718,735**	**-689.91%**

PROJECT EXPEDITURES DETAIL continued	FY 2025 Amended	FY 2026 Adopted	PCT Change
ENTERPRISE CAPITAL PROJECTS			
Public Utilities	**8,913,777**	**2,000,000**	**-77.56%**
Capital Maintenance/Upgrades (Sewer)	826,102	600,000	-27.37%
Capital Maintenance/Upgrades (Water)	996,423	1,400,000	40.50%
Riverside Water Tank	5,277,031	-	-100.00%
Hardy Water Line/Tank	45,199	-	-100.00%
SCADA	373,728	-	-100.00%
Shop Facility	495,150	-	-100.00%
Lease Agreements	22,201	-	-100.00%
Windsor Sewer Upgrade	42,317	-	-100.00%
Contingency/Reserve	835,627	-	-100.00%
Stormwater	**525,823**	**550,000**	**4.60%**
Stormwater SLAF Projects	516,440	250,000	-100.00%
Stormwater Capital Maintenance	9,383	50,000	-100.00%
Transfer to Capital Projects	-	250,000	100.00%
Total Enterprise Capital Projects	**9,439,601**	**2,550,000**	**-72.99%**
Total Capital Expenditures	**54,622,705**	**8,268,735**	**-84.86%**

Local Roots, Global Reach
ISLE OF WIGHT
COUNTY, VIRGINIA

DEBT SERVICE RESERVE FUND

DEBT SERVICE RESERVE FUND

DESCRIPTION

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

FY2026 OBJECTIVES

- Maintain sufficient fund balance to provide level budgeting for debt service of existing bonds.

Revenues	FY 2024 Amended	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	PCT Change
Transfer from General Fund	204,468	204,468	272,275	511,764	-	0.00%
Appropriated Fund Balance	743,772	-	673,333	673,333	945,130	40.37%
TOTAL REVENUES	**948,240**	**204,468**	**945,608**	**1,185,097**	**945,130**	**-20.25%**

Expenditures	FY 2024 Amended	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	PCT Change
Transfer to Public Utilities	948,240	948,240	945,608	945,608	945,130	-0.05%
Debt Service Reserve	-	-	-	239,489	-	-100.00%
TOTAL EXPENDITURES	**948,240**	**948,240**	**945,608**	**1,185,087**	**945,130**	**-0.05%**

Local Roots, Global Reach
ISLE OF WIGHT
COUNTY, VIRGINIA

SPECIAL REVENUE FUNDS

EMERGENCY E911 FUND

DESCRIPTION

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

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

FY2026 OBJECTIVES

- We continue to maintain our Emergency Medical Dispatch program. This program benefits the citizens of Isle of Wight County as well as public safety responders prior to arrival by providing instructions for CPR, childbirth, traumas, blood loss, etc.
- Our in house VCIN instructor continues to assist with staff trainings as well as VCIN training for other local agencies. Our VCIN instructor is now the only instructor in Isle of Wight County. Formal VCIN instruction has now been moved over to on-line instruction, but our in-house instructor assists with informal instruction, VCIN certification scheduling and certification expirations.
- Continue review and revisions of the ECC Policies and Procedures.
- Continue to enhance our training program.

FY2025 ACCOMPLISHMENTS

- Enhancement of all communications both internal and external.
- Identify any funding sources to assist in continued forward progression of services and training.
- Continuous prioritization in response to changing needs and resources.
- Increase training opportunities for maximizing employee potential and maintaining EMD and CTO certifications.
- Commitment to the safety and security of the residents of Isle of Wight County and visitors by providing accurate, efficient, and reliable emergency and non-emergency communication services.
- Ensure adequate staffing of personnel as well as resources.
- Ensure continuing training related to new areas of growth in the County as well as surrounding jurisdictions.

EMERGENCY E911 FUND

PERFORMANCE MEASURES/STATISTICS

	FY 2024 ACTUAL	FY2025 ACTUAL	FY2026 ESTIMATE
911 and Admin Calls			
Calls for Service			

TRENDS

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

EMERGENCY E911 FUND

REVENUES	FY 2024 Amended	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	PCT Change
Other Local Taxes						
IOW Communication Tax FF	400,000	389,595	390,240	394,240	370,980	-5.90%
Smfd Communication Tax	75,000	69,219	69,280	69,280	66,130	-4.55%
Windsor Communication Tax	21,000	19,520	19,550	19,520	18,650	-4.46%
Total Other Local Taxes	496,000	478,334	479,070	479,070	455,760	-4.87%
Miscellaneous						
RAD-Emergency Program	5,000	5,000	5,000	5,000	5,000	0.00%
Miscellaneous	-	838	-	-	-	0.00%
Joint Service Smithfield	396,512	354,810	420,819	420,819	485,831	15.45%
Joint Service Windsor	132,813	118,814	140,707	140,707	161,317	14.65%
Internal Service Charge IT	534,325	479,461	566,526	566,526	652,148	15.11%
State Revenue						
Comp Bd Reimbursement	235,797	238,478	250,000	250,000	201,782	-19.29%
E911 Wireless						
Total State Revenue	235,797	238,478	250,000	250,000	201,782	-19.29%
Transfers						
Assigned Fund Balance	7,847	-	-	-	-	0.00%
Transfer From General Fund	1,498,352	1,340,332	1,606,527	1,606,527	1,857,782	15.64%
Transfer From Grants Fund	96,250	89,418	-	-	45,000	100.00%
Total Transfers	1,594,602	1,429,750	1,606,527	1,606,527	1,902,782	18.44%
TOTAL REVENUES	**3,007,571**	**2,786,082**	**3,102,360**	**3,102,360**	**3,372,472**	**8.71%**

EMERGENCY E911 FUND

EXPENDITURES	FY 2024 Amended	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	PCT Change
Salaries And Wages	1,100,617	1,032,097	1,132,642	1,131,711	1,227,007	8.42%
Overtime	115,385	115,384	136,457	136,457	140,551	3.00%
Part-Time Salaries	8,320	7,458	8,612	9,543	8,870	-7.05%
Other Compensation	22,287	-	-	-	-	0.00%
FICA	94,045	83,923	97,745	97,745	105,297	7.73%
VRS - Retirement Benefits	129,744	117,823	142,474	142,474	159,537	11.98%
Health/Medical Insurances	271,764	230,483	290,882	290,882	341,396	17.37%
Group Life Insurance	14,390	13,136	15,130	15,130	14,434	-4.60%
Deferred Comp	6,560	6,060	7,980	7,980	8,040	0.75%
Repairs & Maintenance	873,041	833,190	879,634	879,634	897,232	2.00%
Cost Allocation	94,658	94,658	71,085	71,085	126,449	77.88%
Internal Service Charge IT	120,746	120,746	112,859	112,859	121,917	8.03%
Internal Service Chrg-Risk Mgt	27,406	27,406	28,215	28,215	32,135	13.89%
Utilities	14,300	8,046	14,300	14,300	14,300	0.00%
Telephone/Internet	23,231	21,593	35,240	35,240	50,245	42.58%
NG911 PSAP Communication Syst	57,000	50,668	72,000	72,000	72,000	0.00%
Rental of Buildings	5,305	131	5,150	5,150	5,500	6.80%
Travel & Training	9,058	9,058	11,000	13,200	19,150	45.08%
RAD Emergency Program	5,000	5,000	5,000	5,000	5,000	0.00%
Operating Expenses	1,942	-	2,000	2,000	2,000	0.00%
Dues & Association Memberships	972	972	972	972	1,012	4.12%
Office Supplies	3,500	2,481	3,000	3,500	3,000	-14.29%
Copier Lease	1,300	195	1,300	1,300	1,300	0.00%
Uniforms	1,500	-	1,500	1,500	2,000	33.33%
Operating Supplies	3,500	555	2,000	2,000	2,000	0.00%
Equipment/Machinery	-	-	7,100	7,100	7,100	0.00%
Furniture And Fixtures	2,000	-	2,000	8,000	-	-100.00%
Lease Financing Interest	-	5,019	-	-	-	0.00%
Contingency	-	-	16,083	7,383	5,000	-32.28%
Total Operating Expenses	**3,007,571**	**2,786,082**	**3,102,360**	**3,102,360**	**3,372,472**	**8.71%**

EMERGENCY E911 FUND

PERSONNEL SUMMARY

	FY2024 Actual	FY2025 Amended	FY2026 Adopted
IT Support Specialist II	0.8	0.8	0.8
Captain	1.0	1.0	1.0
Senior Dispatcher	6.0	4.0	4.0
Dispatcher II	5.0	8.0	8.0
Dispatcher III	1.0	1.0	1.0
Dispatcher - Local & Comp Board	8.0	7.0	7.0
Number of Full-Time Positions	21.8	21.8	21.8

COUNTY FAIR FUND

DESCRIPTION

The County Fair Fund accounts for the revenues and expenses of the annual Isle of Wight County Fair. The County Fair is held each Fall and provides numerous activities and events such as national, regional, and local entertainers, a tractor pull and demolition derby, rodeo, agricultural competitions, craft demonstrations, and rides. The fair also provides a Spring Festival complete with carnival, and a demolition derby.

The County Fair in 2025 promises to have outstanding attendance numbers as it builds on past success, including being awarded the Best Overall Fair in 2024 by the Virginia Association of Fairs. The Parks and Recreation Department has recorded significant participation numbers in activities and special events as the public continues to show a desire for participation in outdoor social activities. The 2024 Spring Fest once again profited and included a midway carnival, vendors, local entertainment along with the Rodeo and the Demolition Derby.

FY2025 ACCOMPLISHMENTS

- Provided four-day fair event that included seafood festival, Midway carnival, national and local entertainment, car show, demolition derby, rodeo and 4H functions as well as arts and craft display.
- Participated in the VAF and IAFE conferences and awards programs. Received two (2) third place awards at the IAFE. Received one (1) Best of Show, four (4) first place, four (4) second place, and two (2) third place awards at the Virginia Association of Fairs.
- Provided Spring Festival with carnival, rodeo, and demolition derby events.
- Preliminary work began on volunteer/staff restrooms.

FY2026 OBJECTIVES

- Provide four-day fair event that will include seafood festival, Midway carnival, national and local entertainment, a car show, demolition derby, truck and tractor pull, rodeo and 4H functions as well as arts and craft display.
- Participation in the VAF and IAFE conferences and awards programs.
- Provide Spring Festival with carnival, and tractor pull events and musical entertainment with use of the new pavilions.
- Continuing expansion and improvement of fairground infrastructure.

PERFORMANCE MEASURES/STATISTICS

	FY 2024 ACTUAL	FY2025 ACTUAL	FY2026 ESTIMATE
Total Fair Season Attendance	38,657	34,415	32,000
Survey Responses	495	252	300

COUNTY FAIR FUND

REVENUES	FY 2024 Amended	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	PCT Change
Revenue From Use						
Equipment Rental	1,000	-	1,000	1,000	-	-100.00%
Space Rent - Concession	16,000	13,575	16,000	16,000	15,000	-6.25%
Space Rent - Arts & Crafts	6,000	4,540	5,000	5,000	7,500	50.00%
Space Rent - Commercial	12,000	10,499	12,000	12,000	12,000	0.00%
Space Rent - Non-Profit	1,550	1,974	1,550	1,550	1,550	0.00%
Total Revenue From Use	36,550	30,588	35,550	35,550	36,050	1.41%
Charges For Services						
Midway Commissions	40,500	60,421	50,000	50,000	60,000	20.00%
Competition Fees	500	285	500	500	500	0.00%
Pageant	1,200	2,253	2,000	2,000	2,000	0.00%
Seafood Fest Revenue	12,000	16,114	15,000	15,000	15,000	0.00%
Sales - Beer	16,500	19,663	18,000	18,000	20,000	11.11%
Sales - Ice	3,500	3,615	3,500	3,500	3,500	0.00%
Sales - Admissions	250,000	294,898	275,000	275,000	295,000	7.27%
Other Commissions	-	-	-	-	2,500	100.00%
Car Show Revenue	1,000	975	1,000	1,000	1,000	0.00%
Truck & Tractor Pull	32,000	1,080	32,000	32,000	1,500	-95.31%
Total Charge For Services	357,200	399,304	397,000	397,000	401,000	15.11%
MISCELLANEOUS						
Corporate Sponsors	38,000	38,550	38,000	38,000	38,000	0.00%
Fundraising	2,950	2,038	2,000	2,000	-	-100.00%
Total MISCELLANEOUS	40,950	40,588	40,000	40,000	38,000	-5.00%
TRANSFERS						
Transfer From General Fund	66,395	-	-	-	-	0.00%
Transfer From Fund Balance	56	-	45,400	45,400	-	-100.00%
Total Transfers	66,451	-	45,400	45,400	-	-100.00%
TOTAL REVENUES	**501,151**	**470,480**	**517,950**	**517,950**	**475,050**	**-8.28%**

COUNTY FAIR FUND

EXPENDITURES	FY 2024 Amended	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	PCT Change
Overtime	46,420	46,353	40,000	53,313	40,000	8.42%
Part-Time Salaries	5,815	5,463	10,000	3,447	10,000	3.00%
FICA	3,810	3,802	3,825	4,176	3,825	-7.05%
Professional Services	11,183	11,183	16,000	16,000	15,000	0.00%
Marketing	41,350	41,337	41,350	41,350	41,350	7.73%
Postage	200	146	200	200	200	11.98%
Rental of Equipment	78,956	73,652	63,800	66,689	68,800	17.37%
Travel & Training	9,500	9,212	8,500	8,500	8,500	-4.60%
Operating Expenses	92,371	92,371	80,075	84,975	65,000	0.75%
Dues & Association Memberships	500	385	500	500	500	2.00%
Office Supplies	1,000	499	1,000	1,000	1,000	77.88%
Pageant	5,250	5,173	5,250	7,750	5,250	8.03%
Entertainment	162,546	162,000	194,800	177,300	161,975	13.89%
Concessions	6,000	5,265	4,000	4,000	4,000	0.00%
4-H Awards	4,600	4,443	4,500	4,800	4,500	42.58%
Demolition Derby	16,000	13,684	16,000	15,700	16,000	0.00%
Truck & Tractor Pull	1,000	769	13,000	13,100	14,000	6.80%
Car Show Expenses	1,150	697	1,650	1,650	1,650	45.08%
Seafood Fest	13,500	12,147	13,500	13,500	13,500	-32.28%
Total Operating Expenses	**501,151**	**488,581**	**517,950**	**517,950**	**475,050**	**8.71%**

CHILDREN 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.

FY2025 ACCOMPLISHMENTS

- Continued to increase the number of prevention and community-based services vs congregate care
- placements.
- Placed foster care youth in family-based settings at a rate of over 80%.

FY2026 OBJECTIVES

- To continue to achieve improvements or relative stability from previous years in CANS scores in the areas of school, behavioral/emotional behaviors and strengths.
- To maintain minimum attendance of all agencies at CPMT and FAPT (i.e. 75%).
- To receive 80% positive feedback from Family Satisfaction Surveys and increase the number collected.
- To achieve 75% successful discharges from services per provider.
- To ensure equitable and equal access to services to all youth based on community demographics by compiling and analyzing data from at least 80% of member agencies.

PERFORMANCE MEASURES/STATISTICS

	FY 2024 ACTUAL	FY2025 ESTIMATE	FY2026 ESTIMATE
Number of Children Receiving CSA Services	19	25	25
Average Cost per Child for CSA Services	$16,269	$20,500	$20,500
Place Foster Care Youth in Family-Based Settings	89%	80%	80%
Community Services Provided vs Congregate Care Placement	93%	80%	80%
Successful Discharges From Services per Provider	74%	75%	75%

CHILDREN SERVICES ACT (CSA) FUND

REVENUES	FY 2024 Amended	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	PCT Change
State Revenue						
CSA Revenue	306,757	310,909	291,440	471,440	332,411	-29.49%
Total State Revenue	299,034	310,909	291,440	471,440	332,411	-29.49%
Federal Revenue						
Federal Grant Revenue	-	35,673	-	-	-	0.00%
Total Federal Revenue	-	35,673	-	-	-	0.00%
TRANSFERS						
Transfer From General Fund	299,034	287,976	286,000	406,000	286,000	-29.56%
Total Transfers	299,034	287,976	286,000	406,000	286,000	-29.56
TOTAL REVENUES	**605,791**	**634,558**	**577,440**	**905,884**	**618,411**	**-31.73%**

EXPENDITURES	FY 2024 Amended	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	PCT Change
Other Compensation	600	450	600	600	600	0.00%
Ther Care/Res IVE	527,766	-	475,185	803,629	552,098	-31.28%
Foster Care Other Lic Resd(1b)	-	3,653	-	-	-	0.00%
School Ref. Resid (1e)	-	1,481	-	-	-	0.00%
Therp Foster Care I-VE (2a)	-	135,173	-	-	-	0.00%
Family Foster Care CBS (2c.)	-	2,284	-	-	-	0.00%
Fam. Fost. Care Sp.Arg (2e)	-	58,477	-	-	-	0.00%
Community Based Servs (2f)	-	82,427	-	-	-	0.00%
Comm. Transition Servs (2f.1)	-	550	-	-	-	0.00%
Alt. Day Placement (2g)	-	219,682	-	-	-	0.00%
Serv. Public School (2h)	-	3,803	-	-	-	0.00%
N-M Resid Serv(1D)	-	4,568	-	-	-	0.00%
Administrative Support-Suffolk	77,425	58,108	64,657	64,657	65,713	1.63%
Contingency	-	-	36,998	36,998	-	-100.00%
Total Operating Expenses	**605,791**	**570,657**	**577,440**	**905,884**	**618,411**	**-31.73%**

SOCIAL SERVICES

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.

MISSION STATEMENT

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

VISION STATEMENT

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

Services Programs:

Adult Services - Services provided to impaired adults 18 years of age or older and to adults age 60 years of age or older. Services are designed to assist the adult in remaining in the least restrictive setting and functioning as independently as possible, to establish or strengthen appropriate family and social support systems, and to support the adult in self-determination, provision of assistance through approved providers for disabled or elderly when they are unable to care for themselves.

Adult Protective Services - Investigates report of abuse, neglect, or exploitation of elderly or disabled adults. Program provides services and referrals to victimized adults.

Screening & Assessment - Necessary for community-based care or placement at an adult care residence or nursing home.

Child Protective Services - investigates reports of abuse or neglect of children under the age of 18. Following the guidelines, as set forth by the commonwealth, a determination regarding the level of risk and abuse, and provides the children and their family services.

Foster Care - provides nurturing, supervision, room and board to children from birth to age 18 or 21 if disabled, and are removed from their birth family for reasons of abuse or neglect.

Adoption Services the location and investigation of adoptive homes, placement of children who are available for adoption (TPR), supervision of the placement, and completion of reports as required by the commonwealth.

Preventions/Support Services - Services that are utilized to prevent children from entering into Foster Care. Services include: Family Engagement, Custody and Home Study Evaluation, Mediation, and assistance in the provision of basic needs in support of children.

Virginia Initiative for Employment not Welfare (VIEW) helps TANF recipients in securing employment or the training or education needed to secure employment.

Child Care Services - provides a payment resource for eligible families when caretaker is employed or attending school. Note: contractual arrangements assist DSS in operating child care programs and some aspects of the view program.

SOCIAL SERVICES

Benefits Programs:

Temporary Assistance To Needy Families (TANF) - is a program, which provides temporary financial assistance to eligible families with children. The family receives a monthly cash payment to meet their basic needs.

Supplemental Nutrition Assistance Program (SNAP) - is a program designed to alleviate hunger and malnutrition. This is accomplished by permitting low-income households to obtain a more nutritious diet through normal channels of trade by increasing the food purchasing power of all eligible households who apply for participation.

Electronic Benefits Transfer Program (EBT) - is the distribution process for the Supplemental Nutrition Assistance Program benefits through the utilization of a plastic debit card. The card replaces the old paper food stamp coupons, and provides direct electronic transfer of benefits.

MEDICAID - is a program designed to provide a payment resource, either totally or in part, for the medical needs of low-income individuals who are elderly, blind, or disabled, as well as families or pregnant women.

Family Access to Medical Insurance Security (FAMIS) - A health insurance program for children making health care affordable for children of eligible families. FAMIS covers all the medical care growing children need to avoid getting sick, plus the medical care that will help them if they do get sick or get hurt.

Auxiliary Grants Programs - a monetary payment program designed to assist to aged, blind, or disabled persons residing in homes for adults who have insufficient funds to meet their needs as established-by the state board of social services.

General Relief - is a program designed to provide monetary assistance, either ongoing or short term, for items that cannot be provided through other means. This includes assistance to children who do not meet the relationship criterion for eligibility in a federal category of assistance.

Energy Assistance - programs designed to assist low-income households offset the cost of energy as well as purchase or repair heating equipment that poses a threat to the households.

Temporary Assistance To Needy Families (TANF-UP) - is a program designed to offer financial assistance to needy two-parent, unemployed homes.

Temporary Assistance To Repatriates - is a program which provides monetary assistance to help needy U.S. citizens and their dependents who have returned or been brought from a foreign country to the U.S. due to the destitution of the U.S. citizen or any of his/her dependents because of war, threat of war, invasion or similar crisis, and are without available resources.

FY2026 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

SOCIAL SERVICES

PERFORMANCE MEASURES/STATISTICS

Child Services

- 95 accepted CPS referrals were investigated or assessed.

Assessments:

- 40 physical neglect
- 28 physical abuse
- 2 medical neglect
- 6 mental/emotional neglect
- 4 substance exposed

Investigations:

- 5 physical neglect
- 2 physical abuse
- 1 medical neglect
- 6 sexual abuse

In-Home Prevention Services:

- 15 cases were served; 4 of the cases have received long term prevention and case management services.

Foster Care / Adoptions:

- 15 children served in foster care placements.
- 2 children exited the foster care program.
- 9 children receive adoption assistance and case monitoring.

Adult Services

- 165 Adult Protective Services complaints received.
- 55 investigated APS complaints
- 59 Guardianship Assistance clients remaining open at the end of the year.
- 156 Medicaid Screenings for Personal Care/Adult Living Facilities/Nursing Homes completed.

PERFORMANCE MEASURES/STATISTICS CONTINUED

Benefits Program Services

Medicaid:

- 1,504 applications received

SNAP:

- 5 physical neglect
- 1,267 Applications Received
- 2,061 Households Served
- 3,857 Citizens Served
- Average Issuance Amount: $697,7812
- Average timeliness of application processing (expedited and non-expedited): 99.47%

Child Care:

- Average Applications Received Monthly: 7
- Average timeliness of application processing (expedited and non-expedited): 99.5%

TANF:

- Average Applications Received Monthly: 8

Auxiliary Grant:

- 8 cases managed

General Relief:

- 2 cases managed

Fraud Collections (Medicaid, Child Care, Fuel Assistance, SNAP, and TANF):

- Total: $23,526.43

Administration

- Commonhelp: 1029 online applications registered.
- Paper applications: 751 paper applications registered.
- Random Data Entry: 603 applications registered.
- State Based Exchange: 46 applications registered.
- State Exchange/Health Insurance Marketplace: 171 applications registered.
- Fax: 30 applications registered.
- 13 ECC Childcare Cards issued.
- 892 EBT cards issued to customers.
- 35,155 DMIS Management documents scanned to DMIS.
- 3,321 Clients served on a walk-in basis

SOCIAL SERVICES

REVENUES	FY 2024 Amended	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	PCT Change
State Revenue						
CSA Revenue	1,229,793	901,802	1,391,696	1,391,507	1,449,600	4.17%
Total State Revenue	1,229,793	901,802	1,391,696	1,391,507	1,449,600	4.17%
Federal Revenue						
Federal Grant Revenue	2,344,132	2,035,801	2,149,634	2,149,823	2,213,857	2.98%
Total Federal Revenue	2,344,132	2,035,801	2,149,634	2,149,823	2,213,857	2.98%
TRANSFERS						
Transfer From General Fund	1,750,000	1,061,523	1,800,000	1,800,000	1,918,839	6.60%
Total Transfers	1,750,000	1,061,523	1,800,000	1,800,000	1,918,839	6.60%
TOTAL REVENUES	**5,323,925**	**4,199,663**	**5,341,330**	**5,341,330**	**5,582,296**	**4.51%**

EXPENDITURES	FY 2024 Amended	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	PCT Change
Social & Welfare Services	5,323,925	4,199,663	5,341,330	5,341,330	5,582,296	4.51%
Total Operating Expenses	**5,323,925**	**4,199,663**	**5,341,330**	**5,341,330**	**5,582,296**	**4.51%**

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.

REVENUES	FY 2024 Amended	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	PCT Change
REVENUES						
Federal Revenue	812,643	487,471	64,589	753,439	82,054	-89.11%
State Revenue	737,238	651,177	429,495	641,065	447,577	-30.18%
Miscellaneous	22,806	8,256	-	-	-	0.00%
Other Local	33,265	21,471	-	55,000	-	-100.00%
Total Revenues (before transfers)	1,605,952	1,168,375	494,084	1,449,504	529,631	-63.46%
TRANSFERS						
Transfer From General Fund	118,352	88,347	81,968	93,044	100,000	7.48%
Transfer From Stormwater Fund	22,675	22,675	-	-	-	0.00%
Transfer From Restricted Fund Balance	221,348	-	-	158,601	25,000	-82.24%
Transfer From Assigned Fund Balance	105,000	-	-	120,068	50,000	-58.36%
Total Transfers	467,375	111,022	81,968	371,713	175,000	-52.92%
TOTAL REVENUES	**2,073,327**	**1,279,397**	**576,052**	**1,821,217**	**704,631**	**-61.31%**

GRANTS FUND

EXPENDITURES	FY 2024 Amended	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	PCT Change
Library of Virginia	50,565	50,565	-	64,725	-	-100.00%
Creative Comm Partnership	4,500	4,500	4,500	4,500	4,500	0.00%
Grants Operating	-20,226-	-	30,000	30,000	23,577	-21.41%
Law Enforcement Program	243,932	191,787	-	75,210	-	-100.00%
Animal Control - Miscellaneous	95,629	1,725	-	83,135	25,000	-69.93%
RAD Emergency Program	107,672	87,985	75,000	94,687	25,000	-73.60%
Sycamore Cross Siting	-	-	-	50,000	50,000	0.00%
VFSB Mini Grant	-	-	-	14,291	-	-100.00%
Rescue Squad Assist Fund	-	7,075	-	-	-	0.00%
PSAP Call Handling Equip Grant	54,250	49,250	-	3,000	3,000	0.00%
LEMPG	7,500	7,426	-	7,500	7,500	0.00%
911 Emergency Answering Point	45,000	43,168	-	-	45,000	100.00%
Litter Prevention & Recycling Grant	19,629	19,633	-	20,459	-	-100.00%
Transportation Grants	214,000	-	-	214,000	-	-100.00%
Tourism VTC Marketing Grants	91,305	70,519	-	35,750	-	-100.00%
Tourism Grant Programs	3,255	3,255	-	5,000	-	-100.00%
Fifth District Drug Court	339,840	214,546	-	65,293	-	-100.00%
Commonwealth Attorney	4,000	685	-	-	-	0.00%
Forfeited Assets	61,583	18,902	-	55,422	-	-100.00%
Stormwater Grant Programs	90,701	-	-	90,701	-	-100.00%
V-Stop Grant	45,609	30,623	-	44,301	12,420	-71.96%
Recreation Scholarship Program	2,187	1,830	-	357	-	-100.00%
Home Grant Allocation	109,763	37,055	-	396,512	-	-100.00%
Community Development Grants	1,500	-	1,500	1,500	-	-100.00%
Transfer to General Fund	324,741	315,593	324,741	324,741	321,558	-0.98%
Total Operating Expenses	**2,037,328**	**1,263,766**	**576,052**	**1,821,217**	**704,631**	**-61.31%**

Local Roots, Global Reach
ISLE OF WIGHT
COUNTY, VIRGINIA

ENTERPRISE FUNDS

PUBLIC UTILITIES FUND

DESCRIPTION

The Public Utilities Fund is an enterprise fund which accounts for the revenues and expenditures of the County's water and sewer services. The Division of Public Utilities is responsible for supplying water and sewer services to residents and businesses throughout the County. The Division currently owns and operates twenty (20) water systems and thirty-four (34) sewer stations providing services to approximately 4,728 individual customer accounts. The Division is actively involved in the expansion of new water and sewer service to County sponsored industrial projects, developer installed commercial and residential projects, and well system acquisitions where practical. The Division is dedicated to long-term planning for permanent water sources and for treatment and transmission systems through its involvement with the Western Tidewater Water Authority (WTWA). We also look for opportunities to bring private septic systems onto public sewer service where possible.

FY2025 ACCOMPLISHMENTS

- Continued to add info to supplement GIS water/sewer layer update.
- Continued to utilize Cartegraph for Asset Management of asset inventory and work orders.
- Hardy tank and water main extensions have been completed.
- Riverside Water Tank and Booster Pump Station designs have been initiated.
- Maintained and painted fire hydrants in County system through Contracted service as scheduled.
- Telemetry system installation for Windsor vacuum sewer system completed.

FY2026 OBJECTIVES

- Provide site plan review applicants with required comments within 30 days.
- Continue to meet all drinking water quality standards per Virginia Department of Health regulations.
- Continue efforts to reduce sanitary sewer overflows in accordance with Special Order by Consent.
- Plan for future water and sewer sources to newly developed areas of the county.
- Increase the public utilities customer base and become a self-sustaining fund.
- Complete ongoing update of County Water and Sewer Standards.
- Continue data collection for Cartegraph Asset Management.
- Upgrade SCADA systems of Sewer Pump Stations and Water Facilities.
- Implement modification project for Windsor vacuum sewer system.
- Complete Riverside tank design and advertise for Construction.
- Rebuild various sanitary pump stations due to failures and outdated mechanics and electrics.

PUBLIC UTILITIES FUND

PERFORMANCE MEASURES/STATISTICS

	FY 2024 ACTUAL	FY2025 ESTIMATE	FY2026 ESTIMATE
Number of Water Customers	4,067	4,250	4,250
Number of Sewer Customers	3,311	3,500	3,500
Number of Sanitary Sewer Overflows	0	0	0
Miss Utility Tickets	3,540	3,600	3,600

PUBLIC UTILITIES FUND

REVENUES	FY 2024 Amended	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	PCT Change
Fees & Licenses						
Inspection Fees	50,000	102,079	50,000	50,000	50,00	0.00%
Benns Ch Int Water Tap Fee	800,000	320,000	-	480,000	-	-100.00%
Water Connection Fees	450,000	599,020	450,000	450,000	945,000	110.00%
Benns Ch Int Sewer Tap Fee	800,000	320,000	-	480,000	-	-100.00%
New Account Fee	17,000	13,290	17,000	17,000	15,000	-11.76%
Administration Fee	3,000	3,200	3,000	3,000	3,000	0.00%
Sewer Connection Fee	400,000	606,465	400,000	400,000	450,000	12.50%
Disconnect/Reconnect Fee	10,000	68,682	30,000	30,000	30,000	0.00%
Total Fees & Licenses	2,530,000	2,032,736	950,000	1,910,000	1,493,000	-21.83%
Revenue From Use						
Property Rental	31,940	33,601	33,000	33,000	33,000	0.00%
Total Revenue From Use	31,940	33,601	33,000	33,000	33,000	0.00%
Charges for Services						
Interest Revenue	40,000	-	40,000	40,000	40,000	0.00%
Late Fees	15,000	21,135	15,000	15,000	20,000	33.33%
Sewer Collection Fees	1,820,000	1,763,850	1,720,000	1,720,000	2,300,000	33.72%
Sewage Treatment Fees	75,000	49,292	75,000	75,000	75,000	0.00%
Sale of Water	4,236,000	4,222,137	4,236,000	4,236,000	4,430,000	4.58%
Total Charges for Services	6,386,000	6,053,414	6,086,000	6,086,000	6,865,000	12.80%
Miscellaneous						
Insurance Reimbursements	-	76,235	-	-	-	0.00%
Sale of Recyclables	500	390	500	500	-	-100.00%
Miscellaneous	1,000	40,827	1,000	1,000	1,000	0.00%
Total Miscellaneous	1,500	117,452	1,500	1,500	1,000	-100.00%

PUBLIC UTILITIES FUND

REVENUES	FY 2024 Amended	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	PCT Change
Other Sources & Uses						
Insurance Reimbursements	15,770	15,770	-	-	-	0.00%
Vehicle Financing Proceeds	55,026	-	-	-	-	0.00%
Total Other Sources & Uses	70,796	15,770	-	-	-	0.00%
Transfers						
Transfer From General Fund	3,619,558	3,619,588	4,494,594	4,494,594	3,617,913	-19.51%
Transfer From Debt Service	948,240	948,240	945,608	945.608	645,130	-31.78%
Appropriated Fund Balance	765,530	-	-	100,000	-	-100.00%
Assigned Fund Balance	98,106	-	-	110,459	-	-100.00%
Total Transfers	5,431,434	4,567,798	8,440,202	5,650,661	4,563,043	-19.25%
Total Revenues	**14,451,161**	**12,820,772**	**12,510,702**	**13,681,161**	**12,955,043**	**-5.31%**

PUBLIC UTILITIES FUND

Administration	FY 2024 Amended	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	PCT Change
Salaries And Wages	338,976	348,686	430,463	430,463	424,988	-1.27%
Overtime	721	721	725	1,350	747	-44.67%
FICA	25,494	23,642	32,986	32,986	32,569	-1.26%
VRS - Retirement Benefits	40,189	375	54,800	54,800	59,990	0.00%
Health/Medical Insurances	65,606	62,214	94,980	94,980	95,839	0.90%
Group Life Insurance	4,520	4,326	5,758	5,758	5,008	-13.03%
Deferred Comp	1,843	1,776	2,640	2,640	3,300	25.00%
Uniforms-Taxable	500	-	200	500	500	0.00%
Postage	28,500	22,680	30,000	25,500	30,000	17.65%
Telephone/Internet	3,733	3,058	4,774	4,074	4,800	17.82%
Travel & Training	-	-	3,500	-	500	-100.00%!
Operating Expenses	6,510	5,738	8,500	6,400	8,500	32.81%
Dues & Association Memberships	560	339	1,400	300	1,400	366.67%
Office Supplies	17,500	16,141	10,000	9,200	10,000	8.70%
Copier Lease	1,137	3	1,134	1,134	1,200	5.82%
Copier Service/Supply Contract	647	620	650	650	650	0.00%
Fleet	25	12	1,000	-	-	0.00%
Lease Amortization Expense	-	1,101	-	-	-	0.00%
Lease Financing Interest	-	17	-	-	-	0.00%
Amortz-DefrCost/Prem/ Discount	-	20,222	-	-	-	0.00%
Total Operating Expenses	**536,461**	**511,670**	**683,510**	**670,735**	**679,991**	**1.38%**

PUBLIC UTILITIES FUND

PERSONNEL SUMMARY

Administration	FY2024 Actual	FY2025 Amended	FY2026 Adopted
Director of Utility Services	0.5	0.5	0.5
Construction Manager	0.4	0.4	0.4
Construction Inspector	0.4	0.4	0.4
Engineer	0.5	0.5	0.5
Office Administrator	1.0	1.0	1.0
Utility Clerk	1.0	1.0	1.0
Utility Clerk III	1.0	1.0	1.0
Sr. Utilities Acct Tech	1.0	1.0	1.0
Administrative Services Coord	1.0	1.0	1.0
Number of Full-Time Positions	6.80	6.80	6.80

PUBLIC UTILITIES FUND

Water	FY 2024 Amended	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	PCT Change
Salaries And Wages	443,123	371,530	465,918	437,489	456,089	4.25%
Overtime	67,346	67,346	46,575	46,575	47,972	3.00%
Holiday Pay	-	-	-	56	-	-100.00%
FICA	39,250	32,591	39,206	39,206	42,386	0.00%
VRS - Retirement Benefits	59,376	45,426	62,735	62,735	70,377	12.18%
Health/Medical Insurances	73,448	72,944	112,775	112,775	116,943	3.70%
Group Life Insurance	6,376	4,877	6,131	6,131	5,968	-2.66%
Deferred Comp	5,325	4,400	5,700	5,700	5,700	0.00%
Uniforms-Taxable	-	-	200	-	200	100.00%
Professional Services	126,855	95,985	250,000	24,050	20,000	-16.84%
HRPDC Stormwater Mgt. Fee	4,852	4,852	4,888	4,888	5,896	20.62%
Repairs & Maintenance	594,627	436,093	350,000	800,965	750,000	-6.36%
Contracted Services	27,261	27,260	150,000	29,210	75,000	156.76%
Bulk Water Purchases	1,854,744	1,854,744	1,900,000	1,952,100	2,000,000	2.45%
Norfolk Water Contract	1,396,809	1,396,809	1,451,000	1,451,000	1,609,650	10.93%
Suffolk Water Contract	1,952,920	1,952,920	2,077,000	2,077,000	2,125,000	2.31%
Utilities	31,868	28,064	23,400	33,792	29,000	-14.18%
Telephone/Internet	11,576	11,575	11,963	11,963	11,263	-5.85%
Travel & Training	2,748	1,046	4,000	2,108	4,000	100.00%
Operating Expenses	15,300	14,463	20,000	21,501	20,000	-6.98%
Dues & Association Memberships	30,054	30,053	25,000	43,000	30,000	-30.23%
Fleet	30,670	30,555	24,000	34,000	39,220	15.35%
Uniforms	6,450	3,798	5,000	3,100	5,000	61.29%
PPE & Safety	2,475	2,057	2,500	3,340	4,500	34.73%
Capital Outlay	24,481	-	50,000	-	-	0.00%
SBITA Amortization Expense	-	16,728	-	-	-	0.00%
SBITA Financing Interest	-	390	-	-	-	0.00%
Total Operating Expenses	**6,807,934**	**6,506,506**	**7,087,991**	**7,202,684**	**7,474,164**	**3.77%**

PERSONNEL SUMMARY

Water	FY2024 Actual	FY2025 Amended	FY2026 Adopted
Water Quality Technician I	1.0	1.0	1.0
Quality Assurance Technician III	1.0	1.0	1.0
PU Operations Manager	0.5	0.5	0.5
Utility Assistant Operation Manager	1.0	1.0	1.0
Utility Mechanic	1.0	1.0	1.0
Utilities System Mechanic	1.0	1.0	1.0
Utility System Worker	2.0	2.0	2.0
Utility Marking Technician	1.0	1.0	1.0
Meter Technician	1.0	1.0	1.0
Pump Station Mechanic	1.0	1.0	1.0
Number of Full-Time Positions	10.50	10.50	10.50

PUBLIC UTILITIES FUND

Sewer	FY 2024 Amended	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	PCT Change
Salaries And Wages	364,648	334,923	427,364	434,644	442,150	1.73%
Overtime	65,162	65,161	31,050	50,000	31,982	-36.04%
FICA	32,924	29,522	35,069	35,469	36,272	2.26%
VRS - Retirement Benefits	48,781	39,670	54,730	54,730	54,970	0.00%
Health/Medical Insurances	125,729	89,946	120,913	122,038	137,530	12.69%
Group Life Insurance	5,349	4,360	5,651	5,651	5,148	-8.90%
Deferred Comp	2,870	2,870	3,120	3,720	3,720	0.00%
Professional Services	197,628	58,796	240,000	120,269	20,000	-83.37%
HRPDC Stormwater Mgt. Fee	822	822	971	971	972	0.10%
Repairs & Maintenance	935,130	404,104	450,000	765,878	700,000	-8.60%
Contracted Services	-	-	10,000	-	-	0.00%
Sewage Treatment	50,000	49,097	50,000	47,000	50,000	6.38%
Utilities	90,000	86,124	76,000	94,000	87,000	-7.45%
Telephone/Internet	7,623	7,623	8,046	8,956	7,625	-14.86%
Travel & Training	100	27	3,000	1,250	3,000	140.00%
Operating Expenses	38,123	21,177	40,000	18,696	20,000	6.97%
Fleet	46,180	46,178	26,000	44,600	31,400	-29.60%
Uniforms	8,000	6,835	8,000	7,800	3,500	-55.13%
PPE & Safety	1,700	1,678	3,500	5,130	5,000	100.00%
Capital Outlay	-	-	50,000	-	-	0.00%
SBITA Amortization Expense	-	16,728	-	-	-	0.00%
SBITA Financing Interest	-	390	-	-	-	0.00%
Total Operating Expenses	**2,020,769**	**1,266,031**	**1,643,414**	**1,820,802**	**1,640,269**	**-9.92%**

PERSONNEL SUMMARY

Sewer	FY2024 Actual	FY2025 Amended	FY2026 Adopted
PU Operations Manager	0.5	0.5	0.5
Sr. Electronics Technician	1.0	1.0	1.0
Pump Station Mechanic	2.0	2.0	2.0
Pump Station Mechanic III	1.0	1.0	1.0
Cross Connection FOG Adm	1.0	1.0	1.0
Electronics Technician	1.0	1.0	1.0
Utility System Worker	1.0	1.0	1.0
Number of Full-Time Positions	7.50	7.50	7.50

PUBLIC UTILITIES FUND

Non-Departmental	FY 2024 Amended	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	PCT Change
OPEB Expense	-	23,028	-	-	-	0.00%
Unemployment Insurance	1,000	193	500	466	350	-24.89%
Cost Allocation	227,414	227,414	112,349	112,383	241,919	115.26%
Internal Service Charge IT	126,234	126,234	118,036	118,036	127,509	8.03%
Internal Service Chrg-Risk Mgt	61,490	61,490	64,660	64,660	70,691	9.33%
Capital Outlay	55,026	-	-	-	-	0.00%
Depreciation Expense	-	985,829	-	-	-	0.00%
Principal (Direct Borrow) Fina	44,779	-	45,247	45,247	10,940	-75.82%
Interest (VehDirBorrow)	1,434	1,293	765	765	131	-82.88%
Transfer to PU Capital	1,875,319	915,319	-	960,000	-	-100.00%
Contingency	5,813	-	67,865	-	23,991	100.00%
Total Operating Expenses	**2,398,509**	**2,340,800**	**409,422**	**1,301,557**	**475,531**	**-63.46**
TOTAL PUBLIC UTILITIES FUND EXPENDITURES	**14,451,670**	**11,497,415**	**12,510,702**	**13,681,161**	**12,955,043**	**-5.31%**

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.

FY2025 ACCOMPLISHMENTS

- Successful adoption of new DEQ regulations
- Continued participation in regional organizations such as HRPDC and VAMSA.
- Attended required stormwater-related training events and conferences.
- Successful cooperation with DEQ to remove MS4 designation and associated Authority status.

FY2026 OBJECTIVES

- Provide site plan reviews with required comments within 30 calendar days from receipt by applicants
- Develop, prepare, and submit stormwater projects for consideration of grant funds.
- Update County's Stormwater Management Ordinance in cooperation of DEQ involvement.
- Implement the County's Erosion and Sediment Control Program to meet State erosion and sediment control law and regulations.
- Prepare plans and specifications to move customers from septic systems to public sanitary sewer systems.
- Provide site plan review applicants with required comments within 30 days of plan submittal.

PERFORMANCE MEASURES/STATISTICS

	FY 2024 ACTUAL	FY2025 ESTIMATE	FY2026 ESTIMATE
Number of Erosion & Sediment Control Inspections	549	570	570
VSMP Authority Inspections	0	2	2
Percent of Site Review Comments Provided w/ 30 Days	90%	90%	90%
Erosion & Sediment Control Program Meets/Exceeds State Regulations	Yes	Yes	Yes
Stormwater Management Program Meets/Exceeds State Regulations	Yes	Yes	Yes

STORMWATER MANAGEMENT FUND

REVENUES	FY 2024 Amended	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	PCT Change
Permits, Fees & Licenses						
Stormwater Fees	1,300,000	1,333,468	1,305,000	1,305,000	894,179	-31.48%
Stormwater Technology Fees	3,500	5,382	3,500	3,500	4,500	28.57%
Stormwater Inspection Fees	175,000	153,179	175,000	175,000	130,000	-25.71%
VSMP Permit - State	5,000	14,336	5,000	5,000	20,000	300.00%
Total Permits, Fees & Licenses	1,483,500	1,506,365	1,488,500	1,488,500	1,048,679	-29.55%
Revenue From Use						
Interest Revenue	4,000	4,747	3,867	3,867	3,900	0.85%
Total Revenue From Use	4,000	4,747	3,867	3,867	3,900	0.85%
Transfers & Other						
Assigned Fund Balance	50,100	-	-	4,735	-	-100.00%
Appropriated Fund Balance	22,675	-	-	-	-	0.00%
Total Transfers & Other	72,775	-	-	4,735	-	-100.00%
Total Revenues	**1,560,275**	**1,511,112**	**1,492,367**	**1,497,102**	**1,052,579**	**-29.69%**

STORMWATER MANAGEMENT FUND

Administration	FY 2024 Amended	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	PCT Change
Salaries And Wages	$520,906	422,967	538,790	538,790	547,874	1.69%
Overtime	46	46	50	50	52	4.00%
Part-Time Salaries	1,040	-	1,079	1,079	1,123	4.08%
Other Compensation	1,600	1,000	1,600	1,600	1,600	0.00%
FICA (SS & Medicare)	39,991	31,901	41,305	41,305	42,002	1.69%
VRS - Retirement Benefits	62,459	22,391	70,656	70,656	67,677	-4.22%
Medical/Dental Plans	106,278	95,837	127,161	127,161	110,696	-12.95%
Group Life Insurance	6,991	5,805	7,196	7,196	6,445	-10.44%
OPEB Expense	-	10,224	-	-	-	0.00%
Deferred Comp	3,907	3,537	4,020	4,020	4,320	7.46%
Professional Services	227,100	97,598	200,000	204,735	10,000	-95.12%
HRPDC Stormwater Mgt. Fee	8,134	8,134	8,665	8,665	9,453	9.09%
Advertising	500	-	500	500	-	-100.00%
Contracted Services	50,000	11,929	50,000	50,000	20,000	-60.00%
Cost Allocation	81,723	80,700	52,288	52,288	84,635	61.86%
Internal Service Charge IT	42,133	42,133	42,969	42,969	46,418	8.03%
Internal Service Chrg-Risk Mgt	15,556	13,475	12,980	12,980	13,851	6.71%
Utilities	3,900	1,846	3,900	3,900	8,000	105.13%
Postage	250	142	250	250	50	-80.00%
Telephone (Voice And Fax)	5,498	5,091	5,618	5,618	5,623	0.09%
Lease/Rental of Equipment	3,000	-	3,000	3,000	3,000	0.00%
Travel & Training	8,200	1,114	8,200	8,200	3,500	-57.32%
Peanut Soil & Water Conserv Bd	8,000	8,000	8,000	8,000	8,000	0.00%
Operating Expenses	5,500	4,286	5,500	5,500	2,500	-54.55%
VSMP Expense(State)	11,000	14,868	15,000	15,000	20,000	33.33%
Dues & Association Memberships	2,500	1,835	2,400	2,400	2,400	0.00%
Office Supplies	2,500	1,108	2,500	2,500	2,000	-20.00%
Copier Lease	1,370	3	1,370	1,370	1,370	0.00%
Copier Service/Supply Contract	630	620	630	630	630	0.00%

STORMWATER MANAGEMENT FUND

Administration	FY 2024 Amended	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	PCT Change
Computer Software <$5k	4,612	4,612	-	-	-	0.00%
Fleet	7,500	3,191	7,500	7,500	7,500	0.00%
Uniforms	500	-	500	500	500	0.00%
PPE & Safety	750	-	700	700	700	0.00%
Equipment/Machinery	1,000	-	1,000	1,000	1,000	0.00%
Computer Software	2,000	300	6,000	6,000	4,000	-33.33%
Depreciation Expense	-	101,114	-	-	-	0.00%
Lease Amortization Expense	-	1,329	-	-	-	0.00%
Capital Lease Interest	-	20	-	-	-	0.00%
Transfer to Grant Fund	22,675	22,675	-	-	-	0.00%
Trsf. to SW Capital Projects	250,000	300,000	250,000	250,000	-	0.00%
Transfer to Technology Fund	43,907	-	-	-	-	0.00%
Contingency	191	-	-	-	5,660	-100.00%
Total Administration	1,549,235	1,319,829	1,481,327	1,486,062	1,042,579	-29.84%

Stormwater Management Program	FY 2024 Amended	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	PCT Change
Stormwater Management Program	11,040	11,040	11,040	11,040	10,000	-9.42%
Total Administration	11,040	11,040	11,040	11,040	10,000	-9.42%

Total Expenditures	**1,560,275**	**1,330,869**	**1,492,367**	**1,497,102**	**1,052,579**	**-29.69%**

STORMWATER MANAGEMENT FUND

PERSONNEL SUMMARY

	FY2024 Actual	FY2025 Amended	FY2026 Adopted
Director of Utility Services	0.5	0.5	0.5
Capital Projects Engineer	1.0	1.0	1.0
Construction Manager (Report to PWA)	0.2	0.2	0.2
Construction Inspector (Report to PWA)	0.2	0.2	0.2
Deputy Clerk III	1.0	1.0	1.0
Engineering & Environmental Tech.	1.0	1.0	1.0
Environmental Program Manager	1.0	1.0	1.0
Stormwater Engineer	0.5	0.5	0.5
Stormwater Technician	1.0	1.0	1.0
Permit Technician	1.0	1.0	1.0
Administrative Services Coord	1.0	1.0	1.0
Number of Full-Time Positions	8.30	8.30	8.30

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INTERNAL SERVICE FUNDS

TECHNOLOGY SERVICES FUND

DESCRIPTION

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

FY2026 OBJECTIVES

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

PERFORMANCE MEASURES/STATISTICS

	FY 2024 ACTUAL	FY2025 ESTIMATE	FY2026 ESTIMATE
Percent of Time Network is Available for Customers	99%	99%	99%

TECHNOLOGY SERVICES FUND

REVENUES	FY 2024 Amended	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	PCT Change
Other Local Taxes						
Charter Franchise Peg Fee	65,000	9,368	65,000	65,000	9,368	-85.59%
Total Other Local Taxes	65,000	9,368	65,000	65,000	9,368	-85.59%
Charges for Services						
Charges for GIS Data/Maps	-	120	-	-	-	0.00%
Billings to Econ Development	5,488	5,488	5,177	5,177	5,593	8.04%
Billings to General Fund	1,252,057	1,218,397	1,343,121	1,343,121	1,451,356	8.06%
Billings to E-911	120,746	120,746	112,859	112,859	121,917	8.03%
Billings to Public Utilities	126,234	126,234	118,036	118,036	127,509	8.03%
Billings to Stormwater	43,907	42,133	42,969	42,969	46,418	8.03%
Transfer From Risk Management	10,900	10,900	10,944	10,944	11,185	2.20%
Billings to Tourism	22,907	22,907	21,653	21,653	23,391	8.03%
Billings to Towns	92,000	100,500	92,000	92,000	92,000	0.00%
Total Charges for Services	1,674,239	1,647,425	1,746,759	1,746,759	1,879,369	7.59%
Transfers						
Appropriated Fund Balance	33,149	-	-	46,233	85,000	83.85%
Total Transfers	33,149	-	-	46,233	85,000	83.85%
Total Revenues	**1,772,388**	**1,656,793**	**1,811,759**	**1,857,992**	**1,973,737**	**6.23%**

TECHNOLOGY SERVICES FUND

	FY 2024 Amended	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	PCT Change
Operating						
Salaries And Wages	657,307	679,687	685,412	685,412	707,208	3.18%
Overtime	4,412	4,412	1,035	1,035	1,066	3.00%
FICA (SS & Medicare)	50,680	47,936	52,514	52,514	54,101	3.02%
VRS - Retirement Benefits	79,180	45,702	86,392	86,392	89,437	3.52%
Medical/Dental Plans	136,570	122,326	120,688	120,688	155,884	29.16%
Group Life Insurance	8,879	8,705	9,149	9,149	8,373	-8.48%
OPEB Expense	-	6,292	-	-	-	0.00%
Deferred Comp	3,690	3,690	3,840	3,840	3,840	0.00%
Professional Services	29,959	8,900	75,000	77,000	65,000	-15.58%
Repairs & Maintenance	20,000	7,125	20,000	20,000	20,000	0.00%
Computer Software Maintenance	410,392	405,726	418,000	461,392	580,350	25.78%
Postage	200	-	200	200	100	-50.00%
Telephone (Voice And Fax)	9,200	7,496	9,593	9,593	9,653	0.63%
Travel & Training	9,050	7,344	9,000	9,000	10,000	11.11%
Office Supplies	3,530	3,337	3,000	3,000	3,000	0.00%
Computer Software	72,022	27,760	30,000	107,372	30,000	-72.06%
Computer Hardware<$5k	102,164	94,837	65,000	77,357	65,000	-15.97%
Fleet	2,000	1,575	2,000	2,000	2,000	0.00%
PEG-Equip/Machinery	65,000	3,651	65,000	65,000	65,000	0.00%
Capital Outlay	88,113	62,056	85,000	46,113	85,000	84.33%
Depreciation Expense	-	58,432	-	-	-	0.00%
Transfer to Risk Management	14,829	14,829	15,779	15,779	-	-100.00%
Contingency	-	-	50,000	-	18,725	100.00%
Total Operating Expenditures	1,767,176	1,621,818	1,806,602	1,852,835	1,973,737	6.53%
Non-Operating						
Principal (Lease)	5,052	0	5,104	5,104	-	-100.00%
Interest (Lease)	160	149	53	53	-	-100.00%
Total Non-Operating Expenses	5,212	149	5,157	5,157	-	-100.00%
Total Expenditures	**1,772,388**	**1,621,968**	**1,811,759**	**1,857,992**	**1,973,737**	**6.23%**

TECHNOLOGY SERVICES FUND

PERSONNEL SUMMARY

	FY2024 Actual	FY2025 Amended	FY2026 Adopted
Director of Information Technology	1.0	1.0	1.0
Network Administrator	1.0	1.0	1.0
ERP/Munis Support	1.0	1.0	1.0
GIS Manager	1.0	1.0	1.0
Systems Analyst	1.0	1.0	1.0
Information Services Specialist	2.0	2.0	2.0
GIS Analyst	1.0	1.0	1.0
IT Support Specialist I	1.0	1.0	1.0
Number of Full-Time Positions	9.0	9.0	9.0

RISK MANAGEMENT FUND

DESCRIPTION

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

FY2025 ACCOMPLISHMENTS

- Developed the frame to create the County's internal accident review process, including drafting policy and procedures for review of accidents and recommendations for corrective actions, and collaborated with County stakeholders to facilitate creation of a formal Accident Review Committee.
- Revised the County's workers compensation policy to identify and remedy gaps in the policy. Incorporated procedures to bring payroll handling of lost time into regulatory compliance.
- Recovered over $140,000 in insurance proceeds to support repair and replacement of County assets.
- Managed the Risk Management Inspection Program conducting ongoing inspections and audits to assist department with maintaining compliance with Federal and State regulations and County policy. Conducted 38 inspections and audits and tracked and followed up on departmental corrective actions to address discrepancies noted.
- Developed and implemented a fire extinguisher training program with tracking and annual recertification. Facilitated training for 46 employees.
- Maintained accurate Countywide record of attendance at regulatory and policy required safety training. Assisted departments with scheduling training to maintain regulatory compliance and high safety training standards. Scheduled and held 8 CPR training courses for 65 employees and provided over 55 safety training sessions and wellness activities to benefit County employees.
- Facilitated the County's Supervisor Safety Development program curriculum providing quality training to supervisory level personnel.
- Promoted a healthy County workforce through the provision of diverse employee wellness program options including Walk at Work, Educational Lunch and Learns, Events, Fitness Activities, and Onsite Flu Shot Clinic, etc.
- Fostered a positive safety and wellness culture through the continued enhancement of County-offered training and development activities, special events, and the Employee Wellness Program.

RISK MANAGEMENT FUND

FY2026 OBJECTIVES

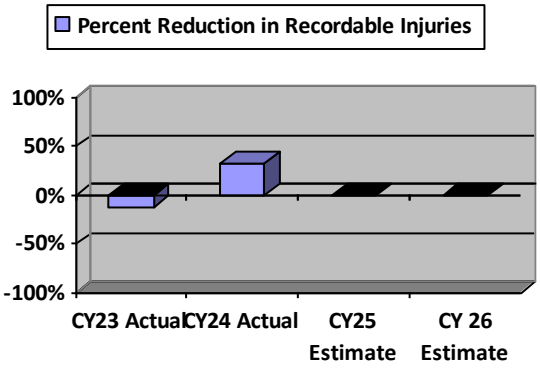
- To retain or decrease the number of recordable injuries achieved in FY 2024-2025. **(SP4 – Funding the Future)**
- To retain or decrease the number of lost workdays achieved in FY 2024-2025. **(SP4 – Funding the Future)**
- To retain or decrease the County's Workers' Compensation Claim Costs achieved in FY 2024-2025. **(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 maintaining a robust 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 supervisor offered to 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)**

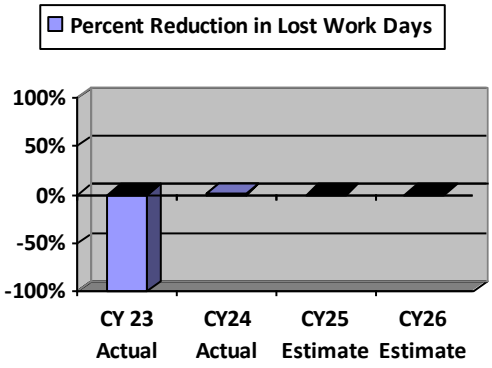
PERFORMANCE MEASURES/STATISTICS

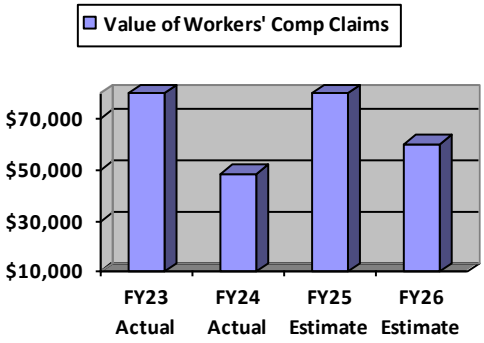
	FY 2024 ACTUAL	FY2025 ESTIMATE	FY2026 ESTIMATE
Percent Reduction in the Number of Recordable Injuries Filed (Calendar Year)	-33.3%	>/=0%	>/=0%
Percent Reduction in the Number of Lost Workdays Due to Injury (Calendar Year)	-0.5%	>/=0%	>/=0%
Value of Workers Compensation Claims	48,372	100,000	60,000
Number of Safety Training Sessions or Activities Provided	67	56	55

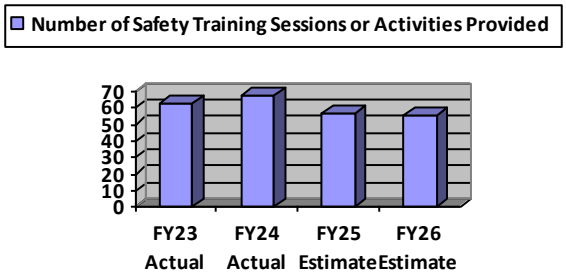
RISK MANAGEMENT FUND

TRENDS









RISK MANAGEMENT FUND

REVENUES	FY 2024 Amended	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	PCT Change
Charges for Services						
Billings to DSS	42,058	-	39,809	39,809	-	-100.00%
Billings to General Fund	733,066	700,547	781,703	781,703	898,177	14.90%
Billings to E-911	27,406	27,406	28,215	28,215	32,135	13.89%
Billings to Public Utilities	61,490	61,490	64,660	64,660	70,691	9.33%
Billings to Stormwater	13,475	13,475	12,980	12,980	13,851	6.71%
Tech Services	14,829	14,829	15,779	15,779	17,308	9.69%
Billings to Tourism	14,355	6,082	15,352	15,352	18,126	18.07%
Total Charges for Services	906,679	823,829	958,498	958,498	1,050,288	9.58%
Miscellaneous						
Miscellaneous Revenue	-	-	-	-	12,346	100.00%
Total Miscellaneous	-	-	-	-	12,346	100.00%
Total Revenues	**906,679**	**823,829**	**958,498**	**958,498**	**1,062,634**	**10.86%**

RISK MANAGEMENT FUND

EXPENDITURES	FY 2024 Amended	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	PCT Change
Salaries And Wages	138,767	140,105	141,914	141,914	154,480	8.85%
FICA (SS & Medicare)	10,412	10,411	10,857	10,857	11,818	8.85%
VRS - Retirement Benefits	16,494	8,152	17,812	17,812	19,548	9.75%
Medical/Dental Plans	9,287	9,286	9,793	9,793	10,720	9.47%
Group Life Insurance	1,847	1,846	1,893	1,893	1,821	-3.80%
OPEB Expense	-	(496)	-	-	-	0.00%
Unemployment Insurance	13,920	3,578	15,000	15,000	15,000	0.00%
Worker's Compensation	306,152	298,835	340,000	340,000	420,000	23.53%
Deferred Comp	1,200	1,200	1,200	1,200	1,200	0.00%
Uniforms Taxable	105	104	-	-	-	0.00%
Internal Service Charge IT	10,900	10,900	10,944	10,944	11,185	2.20%
Telephone (Voice And Fax)	904	903	850	850	909	6.94%
Health & Wellness	1,500	1,363	-	-	-	0.00%
Claims Deductible	6,990	2,000	6,990	6,990	7,000	0.14%
A&S Inmate Trustees	4,500	4,400	4,500	4,500	4,500	0.00%
Line of Duty	93,848	87,540	100,000	100,000	100,000	0.00%
Property Insurance	83,000	75,521	85,000	86,300	95,000	10.08%
Motor Vehicle Insurance	100,000	96,439	110,000	110,000	115,000	4.55%
Surety Bonds	775	775	775	775	775	0.00%
Public Official Liability Insu	13,000	11,061	13,000	13,000	13,000	0.00%
Cyber Risk Insurance	10,000	10,000	10,000	10,000	12,000	20.00%
General Liability Insurance	33,000	31,403	33,000	33,000	33,000	0.00%
Travel & Training	9,500	6,117	8,000	8,000	8,000	0.00%
Operating Expenses	6,400	4,137	8,800	8,800	8,800	0.00%
Dues & Association Memberships	600	600	700	700	700	0.00%
Office Supplies	350	151	350	350	350	0.00%
Fleet	-	-	1,880	1,880	1,720	100.00%
PPE & Safety	35	-	240	240	240	0.00%
Contingency	33,193	-	25,000	23,700	15,868	-33.05%
Total Expenditures	**906,679**	**816,334**	**958,498**	**958,498**	**1,062,634**	**10.86%**

RISK MANAGEMENT FUND

PERSONNEL SUMMARY

	FY2024 Actual	FY2025 Amended	FY2026 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 5,629 students are enrolled in Isle of Wight County public schools. FY24 and FY25 are estimates based on FY23.

GOALS & OBJECTIVES

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

PERFORMANCE MEASURES/STATISTICS

	FY 2024 ACTUAL	FY2025 ESTIMATE	FY2026 ESTIMATE
Student Enrollment	5,594	5,667	5,667
On-Time Graduation	94.0%	95.0%	95.0%
Drop-Out Rate	2.5%	2.5%	2.5%
Percent of Schools Accredited	100%	100%	100%

Isle of Wight County Schools
PREPARING STUDENTS FOR COLLEGE, CAREER AND LIFE

SCHOOL FUNDS

REVENUES	FY 2024 Amended	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	PCT Change
State Revenue	44,782,076	44,826,857	47,726,877	49,855,423	48,462,207	-2.79%
Federal Revenue	8,367,754	6,602,789	5,863,408	5,787,193	5,009,710	-13.43%
Other Local Revenue	1,442,895	3,390,715	1,707,760	2,145,302	1,834,200	-14.50%
Transfer From General Fund - Local	30,934,069	30,573,702	33,209,069	33,209,069	36,274,849	9.23%
HealthCare Fund: Employee Premiums	1,650,292	2,000,122	1,863,522	1,863,522	1,712,634	-8.10%
Healthcare Fund: Employer Support	4,774,116	5,915,442	5,610,000	5,610,000	7,554,397	34.66%
Total Revenues	**91,951,202**	**93,309,627**	**95,980,636**	**98,470,509**	**100,847,997**	**2.41%**

EXPENDITURES	FY 2024 Amended	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	PCT Change
Education	91,951,202		95,980,636	98,470,509	100,847,997	10.86%
Total Expenditures	**91,951,202**	**92,070,976**	**95,980,636**	**98,470,509**	**100,847,997**	**2.41%**

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ECONOMIC DEVELOPMENT AUTHORITY FUND

ECONOMIC DEVELOPMENT AUTHORITY

DESCRIPTION

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

REVENUES	FY 2024 Amended	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	PCT Change
Charges for Services	47,410	135,039	46,769	46,769	48,427	3.55%
Property Renta;	54,326	10,329	25,549	25,549	26,021	1.85%
Lease Revenue	-	30,303	-	-	-	0.00%
Sale of Property	4,050,000	459,339	4,642,800	4,642,800	2,550,000	-45.08%
Gain on Sale of Property	-	2,779,248	-	-	-	0.00%
Other Revenues	1,650	-	1,650	1,650	1,650	0.00%
Appropriated Fund Balance	450,000	-	-	-	-	0.00%
Assigned Fund Balance	7,042	-	-	-	-	0.00%
Total Revenues	**4,610,428**	**3,414,301**	**4,716,768**	**4,716,768**	**2,626,098**	**-44.32%**

EXPENDITURES	FY 2024 Amended	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	PCT Change
Operations	150,192	218,000	141,877	141,877	149,016	5.03%
Compensation	6,300	2,625	6,300	6,300	6,300	0.00%
Depreciation	-	239,143	-	-	-	0.00%
Transfer to General Fund	375,000	-	-	-	-	0.00%
Transfer to Capital Projects	450,000	450,000	-	-	-	0.00%
Transfer to Reserves	3,628,936	-	4,568,591	4,568,591	2,470,782	-45.92%
Total Expenditures	**4,610,428**	**909,768**	**4,716,768**	**4,716,768**	**2,626,098**	**-44.32%**

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APPENDICES

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ADOPTED

CAPITAL IMPROVEMENTS PLAN

FY 2026-2035

CAPITAL IMPROVEMENTS PLAN

EXECUTIVE SUMMARY

Capital Improvements Plan (CIP) Purpose

The CIP serves as a planning tool for the Board of Supervisors and provides a mechanism for the planning and financing of major non-recurring capital infrastructure needs. The CIP is developed annually to plan for proposed public improvements to be constructed and major equipment to be purchased during the next 10 years. The CIP is intended to accomplish the following objectives:

- Build facilities to support public service responsibilities.
- Improve financial planning by comparing needs with resources and annual tax rate implications.
- Prioritize limited available funds for public projects.

Eligible Projects

The types of projects included in the CIP must be distinguished from operating expenditures which include minimal cost maintenance projects and capital items. The classification of projects as capital versus operating is determined by meeting two criteria simultaneously:

1) Cost: Projects that are major and exceed $50,000. However, this shall not exclude replacement of items less than $50,000 when included as part of a larger project.
2) Useful Life: Projects that have a long service life estimated at five (5) years or more. Expenditure items that are made annually, such as salaries, office supplies, personal computers and software, office furniture, routine maintenance and service contracts, or similar "soft" or non-durable purchases are not appropriate to include in the capital program.

Replacement of vehicles and routine maintenance projects are not included in the CIP to distinguish periodic capital needs from routine operational needs. Replacement vehicles/ equipment, with the exception of costly and long-life fire and rescue apparatus, are not included in the CIP and are evaluated for funding in the operating budget as opposed to long-term general obligation bonds of 20 to 30 years which exceed the useful life of vehicles/equipment.

CIP Development Process

The CIP Development Process begins in September and details the five-year plan and additional five year horizon for needed capital improvements. The County Administrator sends out a CIP Request Package to solicit CIP project requests for the ten-year planning period. The CIP requests are reviewed, and a recommended CIP is developed with the input of departments and the CIP Committee. Once completed, the recommended CIP is forwarded to the Planning Commission. The Planning Commission reviews the recommended CIP and forwards endorsements or concerns to the Board of Supervisors. The Board of Supervisors reviews the CIP and Planning Commission input, holds a public hearing, makes any necessary edits and adopts the CIP. The first year of the adopted CIP, subject to funding availability, is incorporated into the County Administrator's Proposed Annual Operating and Capital Budget.

CAPITAL IMPROVEMENTS PLAN

FIVE-YEAR SUMARY

	FY2026	FY2027	FY2028	FY2029	FY2030	FIVE-YR Subtotal
Public Utilities Fund	2,000,000	5,950,000	2,700,000	400,000	400,000	11,450,000
Stormwater Fund	550,000	300,000	300,000	300,000	300,000	1,750,000
General Government	5,718,735	33,535,244	31,127,000	5,780,000	9,842,405	86,003,384
Total All Funds	**8,268,735**	**39,785,244**	**34,127,000**	**6,480,000**	**10,542,405**	**99,203,384**

CIP Recommendations:

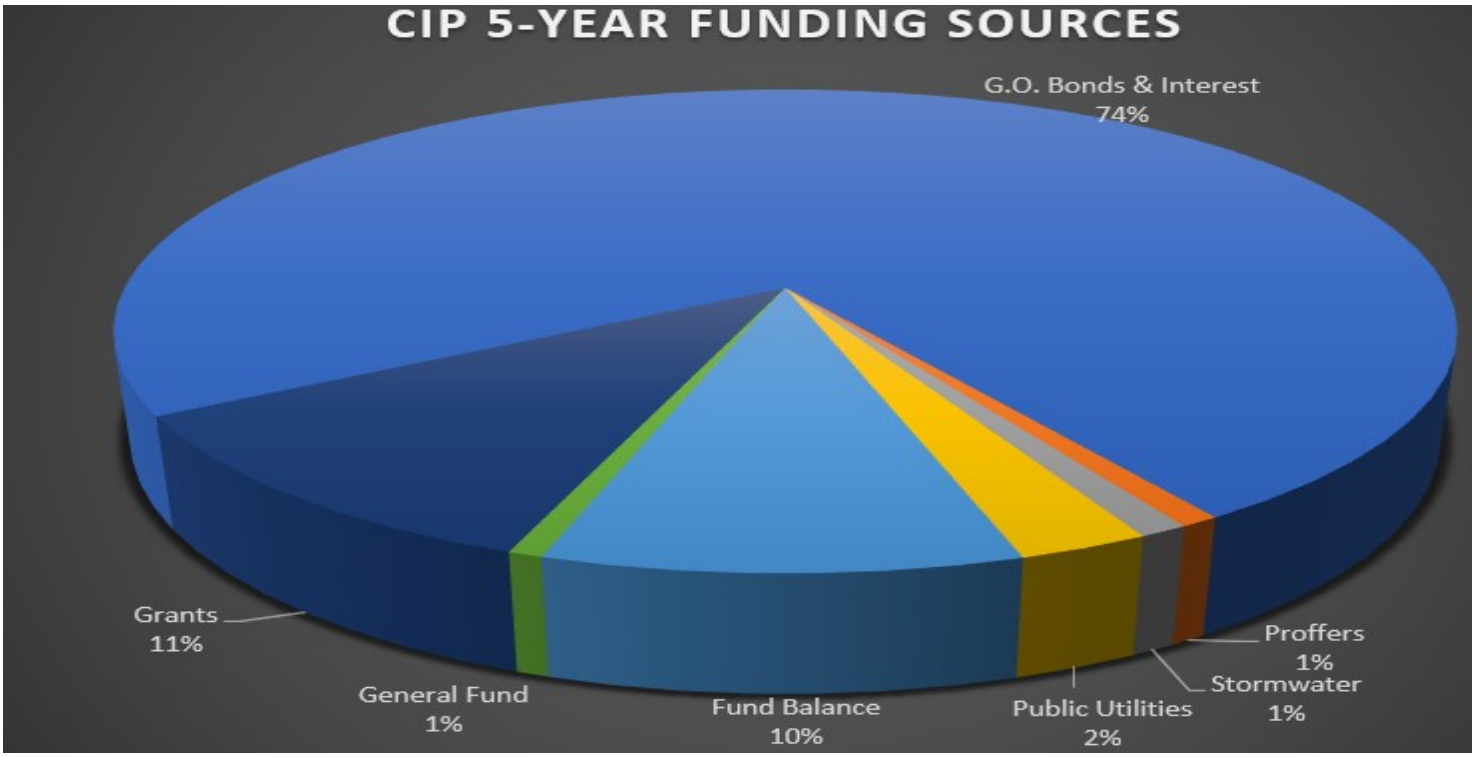
- The CIP includes local grant leveraging funds in the areas of Parks and Recreation and Transportation to pursue state and federal dollars to develop parks and construct road and intersection improvements throughout the county. Without local match funds, the ability to develop and construct such projects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

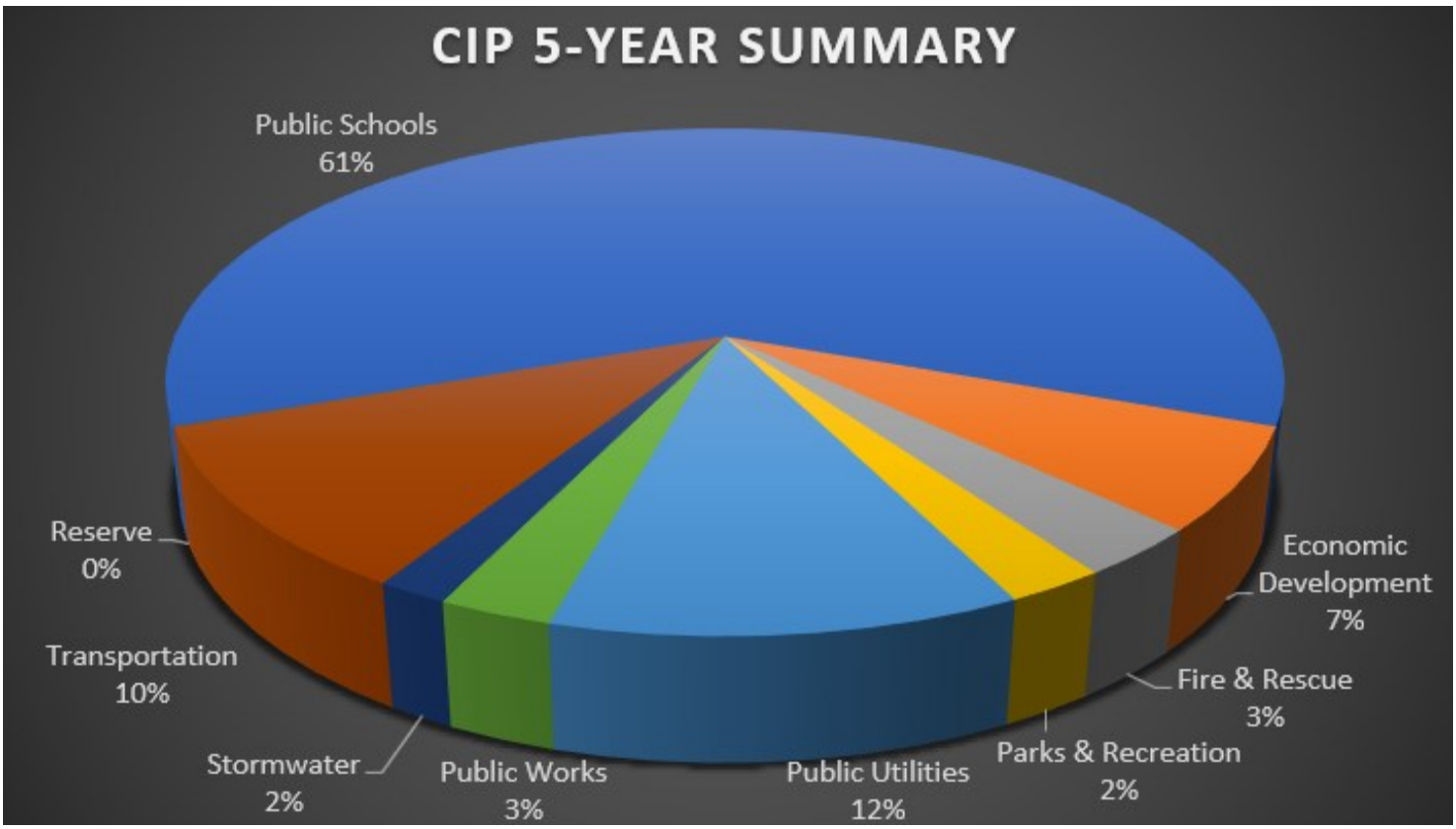
- Capital Maintenance funds have been included for major repair and maintenance projects of over $50,000 in the areas of public utilities, recreation facilities, and public buildings to allow for cycled maintenance schedules. Capital Maintenance project funding is provided from annual revenue collection 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.

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CAPITAL IMPROVEMENTS PLAN

SUMMARY BY FUND

CAPITAL IMPROVEMENTS PLAN

SUMMARY BY FUND
FY 2026-2035

PLANNED EXPENDITURES	5 YEAR SUMMARY						
	FY2026	FY2027	FY2028	FY2029	FY2030	FIVE-YR Subtotal	10 Year Total
Public Utilities Fund	2,000,000	5,950,000	2,700,000	400,000	400,000	11,450,000	13,450,000
Stormwater Fund	550,000	300,000	300,000	300,000	300,000	1,750,000	3,250,000
General Government	5,718,735	33,535,244	31,127,000	5,780,000	9,842,405	86,003,384	139,242,882
Total All Funds	**8,268,735**	**39,785,244**	**34,127,000**	**6,480,000**	**10,542,405**	**99,203,384**	**155,942,882**

FUNDING SOURCES	5 YEAR SUMMARY						
	FY2026	FY2027	FY2028	FY2029	FY2030	FIVE-YR Subtotal	10 Year Total
GO Bonds	-	4,300,000	2,300,000	-	-	6,600,000	6,600,000
Grants & Donations	-	1,250,000	-	-	-	1,250,000	1,250,000
Transfer From Gen Fund	2,000,000	-	-	-	-	2,000,000	2,000,000
Transfer From Public Utilities Operating	-	400,000	400,000	400,000	400,000	1,600,000	3,600,000
PUBLIC UTILITIES FUND	**2,000,000**	**5,950,000**	**2,700,000**	**400,000**	**400,000**	**11,450,000**	**13,450,000**
Grants & Donations	250,000	250,000	250,000	250,000	250,000	1,250,000	2,500,000
Fund Balance	300,000	50,000	50,000	50,000	50,000	500,000	750,000
STORMWATER FUND	**550,000**	**300,000**	**300,000**	**300,000**	**300,000**	**1,750,000**	**3,250,000**
Grants & Donations	1,800,000	472,244	777,550	-	5,431,550	8,481,344	50,225,842
Transfer From Gen Fund	2,300,735	175,000	175,000	175,000	175,000	3,000,735	4,850,735
Proffer Revenue	800,000	-	-	-	-	800,000	800,000
Fund Balance	-	-	580,000	1,425,000	3,570,855	5,575,855	12,350,855
Transfer From Stormwater Capital	250,000	-	1,069,450	-	-	1,319,450	2,069,450
GO Bonds	568,000	32,888,000	28,525,000	4,180,000	665,000	66,826,000	68,946,000
GENERAL GOVERNMENT	**5,718,735**	**33,535,244**	**31,127,000**	**5,780,000**	**9,842,405**	**86,003,384**	**139,242,882**

TOTAL ALL FUNDS	**8,268,735**	**39,785,244**	**34,127,000**	**6,480,000**	**10,542,405**	**99,203,384**	**155,942,882**

Local Roots, Global Reach

ISLE OF WIGHT COUNTY, VIRGINIA

CAPITAL IMPROVEMENTS PLAN

PROJECT DETAILS BY FUND

CAPITAL IMPROVEMENTS PLAN

PUBLIC UTILITIES FUND
FY 2026-2035

Public Utilities Fund	5 YEAR SUMMARY						TOTAL
Planned Expenditures	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FIVE-YR Subtotal**	**10 Year Total**
Water Projects							
Capital Maintenance	1,400,000	300,000	300,000	300,000	300,000	2,600,000	4,100,000
Benns Grant Water Tank	-	2,300,000	2,300,000	-	-	4,600,000	4,600,000
Sewer Projects							
Capital Maintenance	600,000	100,000	100,000	100,000	100,000	1,000,000	1,500,000
Capital Upgrades	-	3,250,000	-	-	-	3,250,000	3,250,000
Total Public Utilities Fund	**2,000,000**	**5,950,000**	**2,700,000**	**400,000**	**400,000**	**11,450,000**	**13,450,000**

Public Utilities Fund	5 YEAR SUMMARY						TOTAL
Funding Sources	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FIVE-YR Subtotal**	**10 Year Total**
GO Bonds	-	4,300,000	2,300,000	-	-	6,600,000	6,600,000
Grants & Donations	-	1,250,000	-	-	-	1,250,000	1,250,000
Transfer From Gen Fund	2,000,000	-	-	-	-	2,000,000	2,000,000
Transfer From Public Utilities Operating	-	400,000	400,000	400,000	400,000	1,600,000	3,600,000
Total Public Utilities Fund	**2,000,000**	**5,950,000**	**2,700,000**	**400,000**	**400,000**	**11,450,000**	**13,450,000**

PUBLIC UTILTIIES FUND
FY 2026-2035
Water Projects



Capital Maintenance

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

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

FY2026	FY2027	FY2028	FY2029	FY2030	FY 2031-2035	Total
$1,400,000	$300,000	$300,000	$300,000	$300,000	$1,500,000	$4,100,000



Benns Grant Water Tank

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

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

FY2026	FY2027	FY2028	FY2029	FY2030	FY 2031-2035	Total
-	$2,300,000	$2,300,000	-	-	-	$4,600,000

PUBLIC UTILTIIES FUND
FY 2026-2035
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.

FY2026	FY2027	FY2028	FY2029	FY2030	FY 2031-2035	Total
$600,000	$100,000	$100,000	$100,000	$100,000	$500,000	$1,500,000

Capital Upgrades

FY2026	FY2027	FY2028	FY2029	FY2030	FY 2031-2035	Total
-	$3,250,000	-	-	-	-	$3,250,000

STORMWATER FUND
FY 2026-2035

Stormwater Fund	5 YEAR SUMMARY						TOTAL
Planned Expenditures	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FIVE-YR Subtotal**	**10 Year Total**
Stormwater Projects							
Capital Maintenance	50,000	50,000	50,000	50,000	50,000	250,000	500,000
SLAF Projects	250,000	250,000	250,000	250,000	250,000	1,250,000	2,500,000
Transfer to Schools Capital	250,000	-	-	-	-	250,000	250,000
Total Stormwater Fund	**550,000**	**300,000**	**300,000**	**300,000**	**300,000**	**1,750,000**	**3,250,000**

Stormwater Fund	5 YEAR SUMMARY						TOTAL
Funding Sources	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FIVE-YR Subtotal**	**10 Year Total**
Grants & Donations	250,000	250,000	250,000	250,000	250,000	1,250,000	2,500,000
Stormwater CIP Fund Balance	300,000	50,000	50,000	50,000	50,000	500,000	750,000
Total Stormwater Fund	**550,000**	**300,000**	**300,000**	**300,000**	**300,000**	**1,750,000**	**3,250,000**

STORMWATER FUND PROJECTS
FY 2026-2035



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

FY2026	FY2027	FY2028	FY2029	FY2030	FY 2031-2035	Total
$50,000	$50,000	$50,000	$50,000	$50,000	$250,000	$500,000



Stormwater SLAF 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.

FY2026	FY2027	FY2028	FY2029	FY2030	FY 2031-2035	Total
$250,00	$250,00	$250,00	$250,00	$250,00	$1,250,000	$2,500,000

Transfer to Schools Capital

FY2026	FY2027	FY2028	FY2029	FY2030	FY 2031-2035	Total
$250,000	-	-	-	-	-	$250,000

GENERAL GOVERNMENT FUND
FY 2026-2035

General Government Fund	5 YEAR SUMMARY						TOTAL
Planned Expenditures	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FIVE-YR Subtotal**	**10 Year Total**
General Government Projects							
Parks & Recreation	1,185,000	655,000	225,000	225,000	125,000	2,415,000	2,915,000
Public Works	615,000	510,000	530,000	550,000	570,000	2,775,000	5,925,000
Public Safety	-	645,000	1,245,000	575,000	665,000	3,130,000	5,250,000
Transportation	500,000	472,244	1,847,000	-	7,632,405	10,451,649	52,196,147
Public Schools	3,333,000	29,165,000	26,480,000	825,000	850,000	60,653,000	65,378,000
Economic Development	-	2,088,000	800,000	3,605,000	-	6,493,000	7,593,000
Non-Departmental - Reserves	85,735	-	-	-	-	85,735	85,735
Total General Government Fund	**5,718,735**	**33,535,244**	**31,127,000**	**5,780,000**	**9,842,405**	**86,003,384**	**139,242,882**

General Government Fund	5 YEAR SUMMARY						TOTAL
Funding Sources	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FIVE-YR Subtotal**	**10 Year Total**
Grants & Donations	1,800,000	472,244	777,550	-	5,431,550	8,481,344	50,225,842
Transfer From Gen Fund	2,300,735	175,000	175,000	175,000	175,000	3,000,735	4,850,735
Proffer Revenue	800,000	-	-	-	-	800,000	800,000
Fund Balance	-	-	580,000	1,425,000	3,570,855	5,575,855	12,350,855
Transfer From Stormwater Capital	250,000	-	1,069,450	-	-	1,319,450	2,069,450
GO Bonds	568,000	32,888,000	28,525,000	4,180,000	665,000	66,826,000	68,946,000
Total General Government Fund	**5,718,735**	**33,535,244**	**31,127,000**	**5,780,000**	**9,842,405**	**86,003,384**	**139,242,882**

GENERAL GOVERNMENT FUND
PARKS & RECREATION PROJECTS
FY 2026-2035

Parks & Recreation	5 YEAR SUMMARY						TOTAL
Planned Expenditures	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FIVE-YR Subtotal**	**10 Year Total**
Capital Maintenance	150,000	125,000	125,000	125,000	125,000	650,000	1,150,000
Bradby Park Development	800,000	-	-	-	-	800,000	800,000
Playground Equipment	90,000	-	-	-	-	90,000	90,000
Nike Missile Project	85,000	-	-	-	-	85,000	85,000
Riverview/Robinson Playgrounds	-	90,000	-	-	-	90,000	90,000
Heritage Park Restrooms	60,000	-	-	-	-	60,000	60,000
Nike Park Parking Lot	-	440,000	-	-	-	440,000	440,000
Blackwater River Park Development	-	-	100,000	100,000	-	200,000	200,000
Total Parks & Recreation	**1,185,000**	**655,000**	**225,000**	**225,000**	**125,000**	**2,415,000**	**2,915,000**

Parks & Recreation	5 YEAR SUMMARY						TOTAL
Funding Sources	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FIVE-YR Subtotal**	**10 Year Total**
Transfer From Gen Fund	485,000	125,000	125,000	125,000	125,000	985,000	1,485,000
Grants & Donations	700,000	-	-	-	-	700,000	700,000
Fund Balance	-	-	100,000	100,000	-	200,000	200,000
GO Bonds	-	530,000	-	-	-	530,000	530,000
Total Parks & Recreation	**1,185,000**	**655,000**	**225,000**	**225,000**	**125,000**	**2,415,000**	**2,915,000**

CAPITAL IMPROVEMENTS PLAN

GENERAL GOVERNMENT FUND
PARKS & RECREATION PROJECTS
FY 2026-2035



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

FY2026	FY2027	FY2028	FY2029	FY2030	FY 2031-2035	Total
$150,00	$125,000	$125,000	$125,000	$125,000	$500,000	$1,150,000



Bradby Park Development

This Phase I development of Henry H. Bradby Park will establish a much-needed community park. Amenities will include a nature trail, basketball court, picnic shelter and playground. Additional features will be a maintenance shed and ADA accessible parking lot.

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

FY2026	FY2027	FY2028	FY2029	FY2030	FY 2031-2035	Total
$800,00	-	-	-	-	-	$800,000

GENERAL GOVERNMENT FUND
PARKS & RECREATION PROJECTS
FY 2026-2035



Playground Equipment

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

FY2026	FY2027	FY2028	FY2029	FY2030	FY 2031-2035	Total
$90,000	-	-	-	-	-	$90,000



Nike Missile Project

This project will consist of construction of a concrete foundation and steel support structure for a Nike missile and booster assembly. The additional scope of work will include removing the missile from the existing rail and launcher assembly then mounting it on top of the support and display structure.

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

FY2026	FY2027	FY2028	FY2029	FY2030	FY 2031-2035	Total
$85,000	-	-	-	-	-	$85,000

GENERAL GOVERNMENT FUND
PARKS & RECREATION PROJECTS
FY 2026-2035



Riverview/Robinson Playgrounds

The primary goal is to replace this playground and provide
a safe environment for kids that is regularly maintained.

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

FY2026	FY2027	FY2028	FY2029	FY2030	FY 2031-2035	Total
-	$90,000	-	-	-	-	$90,000



Heritage Park Restrooms

Heritage Park & Joel C. Bradshaw Fairgrounds require flushable restrooms facilities available to the public. During this fiscal year, design and site plan approval for a CMU constructed facility will be completed.

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

FY2026	FY2027	FY2028	FY2029	FY2030	FY 2031-2035	Total
$60,000	-	-	-	-	-	$60,000

GENERAL GOVERNMENT FUND
PARKS & RECREATION PROJECTS
FY 2026-2035



Nike Park Parking Lot

This parking lot needs to be repaved which will enhance the overall safety of the lot and increase the lifespan with
regular maintenance and resurfacing.

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

FY2026	FY2027	FY2028	FY2029	FY2030	FY 2031-2035	Total
-	$440,000	-	-	-	-	$440,000



Blackwater River Park Development

Funding will be used to create a park master plan. Master planning will establish guidelines for future park development to include public access to the Blackwater River, picnic areas, improved parking and potential environmental education opportunities.

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

FY2026	FY2027	FY2028	FY2029	FY2030	FY 2031-2035	Total
-	-	$100,000	$100,000	-	-	$200,000

GENERAL GOVERNMENT FUND
PUBLIC WORKS PROJECTS
FY 2026-2035

Public Works	5 YEAR SUMMARY						TOTAL
Planned Expenditures	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FIVE-YR Subtotal**	**10 Year Total**
Capital Maintenance	-	50,00	50,000	50,000	50,000	200,000	450,000
Capital Projects	-	460,000	480,000	500,000	520,000	1,960,000	4,860,000
Solid Waste Compactors	150,000	-	-	-	-	150,000	150,000
Carrollton VFD	200,000	-	-	-	-	200,000	200,000
Smithfield Library Roof/HVAC	265,000	-	-	-	-	265,000	265,000
Total Public Works	**615,00**	**510,000**	**530,000**	**550,000**	**570,000**	**2,775,000**	**5,925,000**

Public Works	5 YEAR SUMMARY						TOTAL
Funding Sources	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FIVE-YR Subtotal**	**10 Year Total**
Transfer From Gen Fund	615,000	50,000	50,000	50,000	50,000	815,000	1,065,000
Fund Balance	-	-	480,000	500,000	520,000	1,500,000	4,400,000
GO Bonds	-	460,000	-	-	-	460,000	460,000
Total Public Works	**615,00**	**510,000**	**530,000**	**550,000**	**570,000**	**2,775,000**	**5,925,000**

GENERAL GOVERNMENT FUND
PUBLIC WORKS PROJECTS
FY 2026-2035



Solid Waste Compactors

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

FY2026	FY2027	FY2028	FY2029	FY2030	FY 2031-2035	Total
$150,000	-	-	-	-	-	$150,000



Carrollton VFD

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

FY2026	FY2027	FY2028	FY2029	FY2030	FY 2031-2035	Total
$200,000	-	-	-	-	-	$200,000

GENERAL GOVERNMENT FUND
PUBLIC WORKS PROJECTS
FY 2026-2035



Smithfield Library Roof/HVAC

The project will provide funding for roof repairs and HVAC repairs at the Smithfield Library

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

FY2026	FY2027	FY2028	FY2029	FY2030	FY 2031-2035	Total
$150,000	-	-	-	-	-	$150,000

GENERAL GOVERNMENT FUND
PUBLIC SAFETY PROJECTS
FY 2026-2035

Public Safety	5 YEAR SUMMARY						TOTAL
Planned Expenditures	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FIVE-YR Subtotal**	**10 Year Total**
Apparatus Replacement	-	645,000	1,245,000	575,000	665,000	3,130,000	5,250,000
Total Public Safety	**-**	**645,000**	**1,245,000**	**575,000**	**665,000**	**3,130,000**	**5,250,000**

Public Safety	5 YEAR SUMMARY						TOTAL
Funding Sources	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FIVE-YR Subtotal**	**10 Year Total**
GO Bonds	-	645,000	1,245,000	575,000	665,000	3,130,000	5,250,000
Total Public Safety	**-**	**645,000**	**1,245,000**	**575,000**	**665,000**	**3,130,000**	**5,250,000**

GENERAL GOVERNMENT FUND
PUBLIC SAFETY PROJECTS
FY 2026-2035



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.

FY2026	FY2027	FY2028	FY2029	FY2030	FY 2031-2035	Total
-	$645,000	$1,245,000	$575,000	$665,000	$2,120,000	$5,250,000

GENERAL GOVERNMENT FUND
TRANSPORTATION PROJECTS
FY 2026-2035

Transportation	5 YEAR SUMMARY						TOTAL
Planned Expenditures	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FIVE-YR Subtotal**	**10 Year Total**
Rte 10/Rte 644 Turner Dr	500,000	472,244	-	-	-	972,244	972,244
Lawne's Point	-	-	1,847,000	-	-	1,847,000	1,847,000
Turner Dr/Benns Church	-	-	-	-	7,632,405	7,632,405	7,632,405
Route 17 Phase I	-	-	-	-	-	-	13,910,234
Route 17 Phase II	-	-	-	-	-	-	27,334,264
Red Oaks Shared Use Path	-	-	-	-	-	-	500,000
Total Transportation	**500,000**	**472,244**	**1,847,000**	**-**	**7,632,405**	**10,451,649**	**52,196,147**

Transportation	5 YEAR SUMMARY						TOTAL
Funding Sources	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FIVE-YR Subtotal**	**10 Year Total**
Grants & Donations	500,000	472,244	777,550	-	5,431,550	7,181,344	48,925,842
Fund Balance	-	-	-	-	2,200,855	2,200,855	2,200,855
Transfer From Stormwater	-	-	1,069,450	-	-	1,069,450	1,069,450
Total Transportation	**500,000**	**472,244**	**1,847,000**	**-**	**7,632,405**	**10,451,649**	**52,196,147**

GENERAL GOVERNMENT FUND
TRANSPORTATION PROJECTS
FY 2026-2035



Rt 10/Rt 644 Turner Drive

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

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

FY2026	FY2027	FY2028	FY2029	FY2030	FY 2031-2035	Total
$500,000	$472,244	-	-	-	-	$972,244



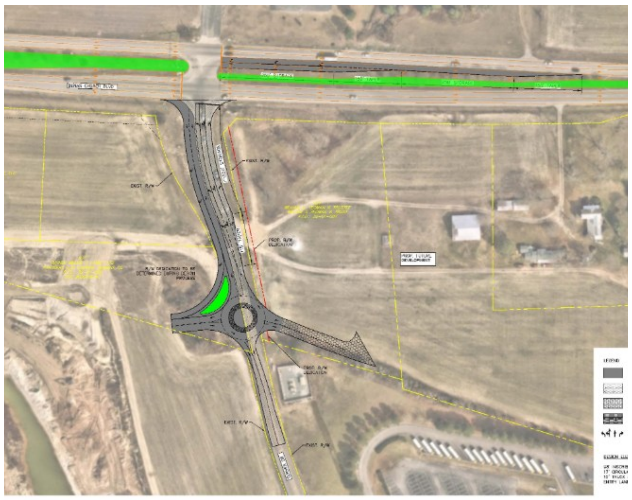
Lawne's Point

This project would include pavement overlay, drainage structure repairs, minor curb, and gutter repairs on certain streets in the Lawnes Point Subdivision. These repairs would make certain streets eligible to meet the requirements for street acceptance into VDOT's Secondary System of State Highways.

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

FY2026	FY2027	FY2028	FY2029	FY2030	FY 2031-2035	Total
-	-	$1,847,000	-	-	-	$1,847,000

GENERAL GOVERNMENT FUND
TRANSPORTATION PROJECTS
FY 2026-2035



Turner Dr/Benns Church

The County and Town of Smithfield are experiencing growth and significant exploratory growth pressure, presented as possible development applications, in the Route 10 corridor between Benns Church and S. Church Street. The County, with public and private stakeholders including VDOT, Schools and the Town of Smithfield developed a conceptual revenue sharing grant application for transportation improvements to address future growth projections.

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

FY2026	FY2027	FY2028	FY2029	FY2030	FY 2031-2035	Total
-	-	-	-	$7,932,405	-	$7,932,405



Route 17 Phase I

This project includes providing a continuous right turn lane at Smiths Neck Road intersection, along with pavement widening for an additional travel lane, installation of curb and gutter and sidewalk improvements. The project will serve as Phase 1 of implementing the STARS (Strategically Targeted Affordable Roadway Solutions) recommendations, following with Phase 2 that will include widening Route 17 from Smiths Neck Road to Brewer's Neck Boulevard (Rt 258).

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

FY2026	FY2027	FY2028	FY2029	FY2030	FY 2031-2035	Total
-	-	-	-	-	$13,910,234	$13,910,234

GENERAL GOVERNMENT FUND
TRANSPORTATION PROJECTS
FY 2026-2035



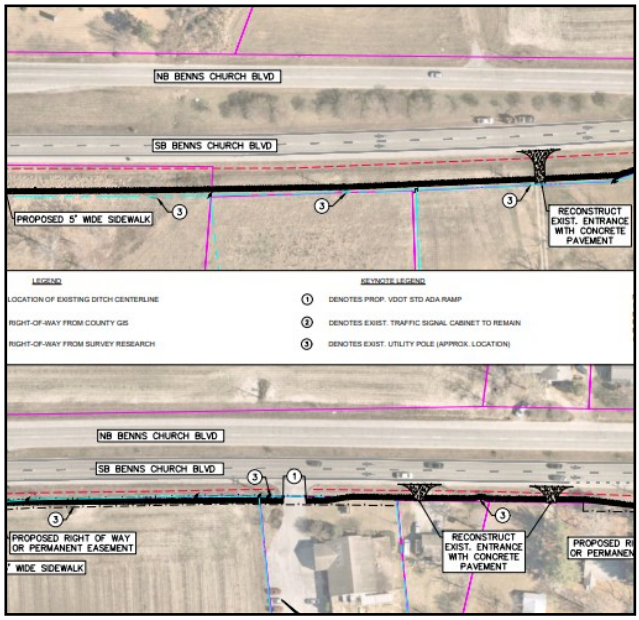


Route 17 Phase II

This project will widen Route 17 from Smiths Neck Road (Rt 669) to Rt 258 to add a 3rd thru-lane southbound from the James River Bridge. This project will include the intersection upgrades, multi-use trail accommodations transit stop locations, and drainage improvements necessary to convert the existing segment from 2 thru-lanes to 3.

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

FY2026	FY2027	FY2028	FY2029	FY2030	FY 2031-2035	Total
-	-	-	-	-	$27,334,264	$27,334,264



Red Oaks Shared Use Path

This project will provide a 10-foot-wide shared use path with 2-foot-wide shoulders for 2-way bike/ped traffic along the Rt 10 corridor between the Benns Church and Red Oaks community areas and the Town of Smithfield. In specific, it will connect residential areas with the local middle and high school, grocery store, restaurants, pharmacies, banks, and other commercial and healthcare services.

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

FY2026	FY2027	FY2028	FY2029	FY2030	FY 2031-2035	Total
-	-	-	-	-	$500,000	$500,000

GENERAL GOVERNMENT FUND
SCHOOLS PROJECTS
FY 2026-2035

Schools	5 YEAR SUMMARY						TOTAL
Planned Expenditures	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FIVE-YR Subtotal**	**10 Year Total**
Fleet/Buses	763,000	785,000	805,000	825,000	850,000	4,028,000	8,653,000
Garage Facility	865,000	3,200,000	-	-	-	4,065,000	4,065,000
SHS Bleachers	125,000	-	-	-	-	125,000	125,000
Band Renovations	1,400,000	-	-	-	-	1,400,000	1,400,000
Weapons Detection Systems	180,000	-	-	-	-	180,000	180,000
Westside Elementary	-	25,000,000	25,000,000	-	-	50,000,000	50,000,000
Restroom Repairs/Renovations	-	180,000	-	-	-	180,000	180,000
SHS Baseball Lights	-	-	675,000	-	-	675,000	675,000
Total Schools	**3,333,000**	**29,165,000**	**26,480,000**	**825,000**	**850,000**	**60,653,000**	**65,278,000**

Schools	5 YEAR SUMMARY						TOTAL
Funding Sources	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FIVE-YR Subtotal**	**10 Year Total**
Grants & Donations	600,000	-	-	-	-	600,000	600,000
Transfer From General Fund	1,115,000	-	-	-	-	1,115,000	1,115,000
Fund Balance	-	-	-	825,000	850,000	1,675,000	6,300,000
Transfer From Stormwater Capital	250,000	-	-	-	-	250,000	250,000
Proffer Revenues	800,000	-	-	-	-	800,000	800,000
GO Bonds	568,000	29,165,000	26,480,000	-	-	56,213,000	56,213,000
Total Schools	**3,333,000**	**29,165,000**	**26,480,000**	**825,000**	**850,000**	**60,653,000**	**65,278,000**

GENERAL GOVERNMENT FUND
SCHOOLS PROJECTS
FY 2026-2035



Westside Elementary School

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

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

FY2026	FY2027	FY2028	FY2029	FY2030	FY 2031-2035	Total
-	$25,000,000	$25,000,000	-	-	-	$50,000,000



Fleet Bus Garage Expansion

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

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

FY2026	FY2027	FY2028	FY2029	FY2030	FY 2031-2035	Total
-	-	$1,847,000	-	-	-	$1,847,000

GENERAL GOVERNMENT FUND
SCHOOLS PROJECTS
FY 2026-2035



Fleet/Buses

This project will provide funding on an annual basis to replace the bus fleet across the school division over time.

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

FY2026	FY2027	FY2028	FY2029	FY2030	FY 2031-2035	Total
$763,000	$785,000	$805,000	$825,000	$850,000	$4,625,000	$8,653,000



Restroom Repairs/Renovations

The project will provide for division wide bathroom repair and renovation. Restrooms across the division have not been renovated in a multitude of years.

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

FY2026	FY2027	FY2028	FY2029	FY2030	FY 2031-2035	Total
-	$180,000	-	-	-	-	$180,000

GENERAL GOVERNMENT FUND
SCHOOLS PROJECTS
FY 2026-2035



SHS Bleachers

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

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

FY2026	FY2027	FY2028	FY2029	FY2030	FY 2031-2035	Total
$125,000	-	-	-	-	-	$125,000



Band Renovations

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

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

FY2026	FY2027	FY2028	FY2029	FY2030	FY 2031-2035	Total
$1,400,000	-	-	-	-	-	$1,400,000

GENERAL GOVERNMENT FUND
SCHOOLS PROJECTS
FY 2026-2035



Weapons Detection System

Currently there's no deterrent or checkpoint for students entering the buildings to deter unauthorized items. This will prevent weapons or unapproved items from entering the school building. This would set the precedence for detective systems being established in all of the schools.

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

FY2026	FY2027	FY2028	FY2029	FY2030	FY 2031-2035	Total
$180,000	-	-	-	-	-	$180,000



SHS Baseball Lights

The current baseball/softball field at Smithfield High School is unable to play night games. This project will aid in scheduling games moving forward for the school.

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

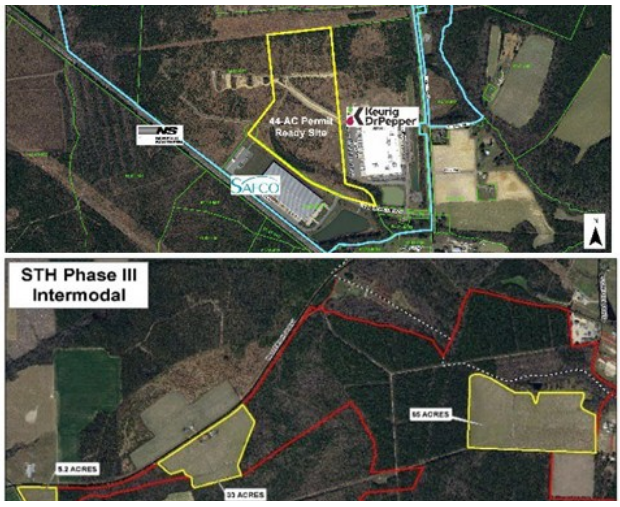
FY2026	FY2027	FY2028	FY2029	FY2030	FY 2031-2035	Total
-	-	$675,000	-	-	-	$675,000

GENERAL GOVERNMENT FUND
ECONOMIC DEVELOPMENT PROJECTS
FY 2026-2035

Economic Development	5 YEAR SUMMARY						TOTAL
Planned Expenditures	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FIVE-YR Subtotal**	**10 Year Total**
Permit Ready Site Development	-	1,238,000	400,000	3,605,000	-	5,243,000	5,243,000
Shirley T. Holland Phase III Site Development	-	850,000	400,000	-	-	1,250,000	1,250,000
Econ Dev Asset Maintenance	-	-	-	-	-	-	1,100,000
Total Economic Development	**-**	**2,088,00**	**800,000**	**3,605,000**	**-**	**6,493,000**	**7,593,000**

Economic Development	5 YEAR SUMMARY						TOTAL
Funding Sources	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FIVE-YR Subtotal**	**10 Year Total**
Transfer From General Fund	-	-	-	-	-	1,115,000	1,100,000
GO Bonds	-	2,088,000	800,000	3,605,000	-	6,493,000	6,493,000
Total Economic Development	**-**	**2,088,000**	**800,000**	**3,605,000**	**-**	**5,493,000**	**7,593,000**

GENERAL GOVERNMENT FUND
ECONOMIC DEVELOPMENT PROJECTS
FY 2026-2035



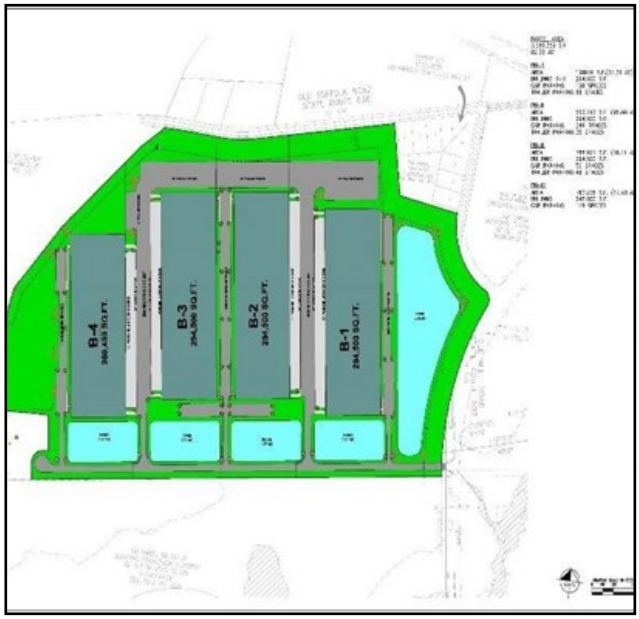
Permit Ready Site Development

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

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

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

FY2026	FY2027	FY2028	FY2029	FY2030	FY 2031-2035	Total
-	$1,238,000	$400,000	$3,605,000	-	-	$5,243,000



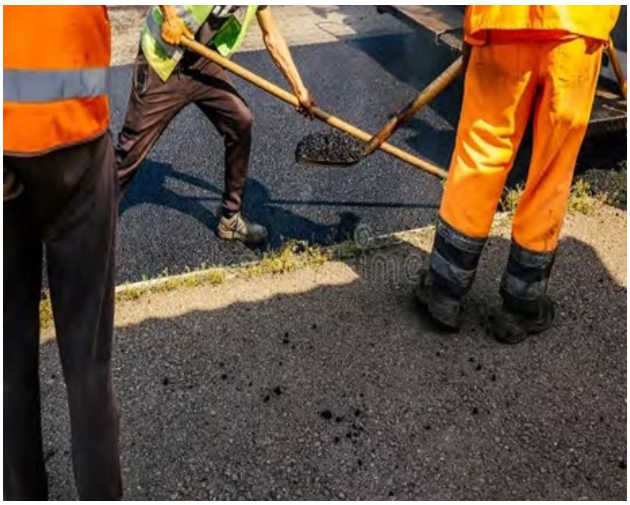
Shirley T. Holland Ph. III Site Development

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

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

FY2026	FY2027	FY2028	FY2029	FY2030	FY 2031-2035	Total
-	$850,000	$400,000	-	-	-	$1,250,000

GENERAL GOVERNMENT FUND
ECONOMIC DEVELOPMENT PROJECTS
FY 2026-2035



Economic Development Asset Management

This project involves regular, minor repairs to keep infrastructure functioning as intended. This could include renovations or rehabilitations to extend the life and capacity of the assets. Effective asset maintenance is essential for ensuring long-term benefits.

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

FY2026	FY2027	FY2028	FY2029	FY2030	FY 2031-2035	Total
-	-	-	-	-	$1,100,000	$1,100,000

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BUDGET ORDINANCE

AN ORDINANCE APPROVING THE COUNTY OPERATING AND CAPITAL BUDGET AND APPROPRIATING FUNDS FOR EXPENDITURES CONTEMPLATED DURING THE FISCAL YEAR BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026, 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 2025-2026 dated April 1, 2025, 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, 2025, and ending June 30, 2026.

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, 2025, and ending June 30, 2026, in the following fund amounts are hereby appropriated from the revenues of the County for use by the various funds of the County Government referenced in said budget for the said fiscal year. Any appropriation to a specific fund but identified as a revenue source in another fund is specifically designated and restricted for accounting and transfer purposes only and not for any other expenditure from the source fund.

Fund	2025-2026
General Fund	113,219,262
Debt Service Fund	945,130
County Fair Fund	475,050
E911 Fund	3,372,472
Children's Services Act Fund	618,411
Grants Fund	704,631
Governmental Capital Projects Fund	5,718,735
Social Services Fund	5,608,498
Public Utility Fund	12,955,043
Public Utility Capital Fund	2,000,000
Stormwater Fund	1,052,579
Stormwater Capital Fund	550,000
Technology Services Fund	1,973,737
Risk Management Fund	1,062,634
Opioid Abatement Fund	46,574

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 2025-2026, dated February 24, 2025, 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, 2025 and ending June 30, 2026.

Section 5: Pursuant to Section 22.1-94 of the Code of Virginia, the following appropriation is hereby made for Isle of Wight County Public Schools ("Public Schools") for the fiscal year beginning July 1, 2025, and ending June 30, 2026:

Total Funds Budgeted $99,734,024

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, 2026. 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, 2026, 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 2025-2026 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 2025-2026 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, 2025, 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, 2025 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.

Section 12: The payment and settlement, made during the 2025-2026 Fiscal Year, of any claim of any kind against the County; and final judgments, with interest and costs, obtained against the County during the 2023-2025 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.

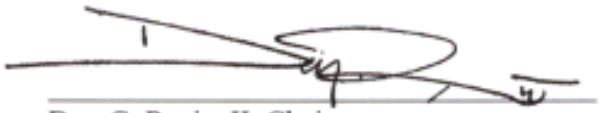
Section 13: Except as otherwise specifically required by law or approved by the Board of Supervisors by resolution, any salary or wage expenditure, and any expenditure of any kind or description having the effect of a salary or wage payment, shall be made only for a position, the description of which 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 2025-2026.

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, 2025, and it shall not be published.

Adopted this 15th day of May, 2025.



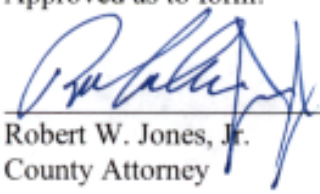
Don G. Rosie, II, Chairman
Isle of Wight County, Virginia,
Board of Supervisors

Attest:



Katheryn L. Mayes, Clerk

Approved as to form:



Robert W. Jones, Jr.
County Attorney

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TAX RATE ORDINANCE

AN ORDINANCE TO IMPOSE TAX RATES FOR ISLE OF WIGHT COUNTY, VIRGINIA FOR FISCAL YEAR JULY 1, 2025 THROUGH JUNE 30, 2026

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, 2025, a tax of $0.775 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, 2025, a tax of $1.95 per one hundred dollars of assessed valuation on machinery and tools used in businesses as defined in Section 58.1-3507 of the Code of Virginia (1950, as amended).

Section 3: That there is hereby levied for the fiscal year beginning July 1, 2025, 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, 2025, a tax of $0.32 per one hundred dollars of assessed valuation on watercraft, including vessels and ships, weighing five tons or more, excluding privately owned pleasure boats and watercraft used for recreational purposes only.

Section 5: That there is hereby levied for the fiscal year beginning July 1, 2025, 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 the Clerk of this Board furnish a copy thereof to the Treasurer of this County.

Adopted this 15th day of May, 2025.

Don G. Rosie, II, Chairman
Isle of Wight County, Virginia,
Board of Supervisors

Attest:

Katheryn L. Mayes, Clerk

Approved as to form:

Robert W. Jones, Jr.
County Attorney

AN ORDINANCE TO IMPOSE TANGIBLE PERSONAL PROPERTY TAX RATES FOR ISLE OF WIGHT COUNTY, VIRGINIA FOR FISCAL YEAR JULY 1, 2025 THROUGH JUNE 30, 2026

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, 2025, a tax of $4.50 per one hundred dollars of assessed valuation on all tangible personal property, as defined and classified in Sections 58.1-3500 through 3504 and Section 58.1-3506 of the Code of Virginia (1950, as amended) except that all household goods and personal effects as defined and classified in Section 58.1-3504 are exempt from said levy.

Section 2: That, in accordance with the Personal Property Tax Relief Act, as adopted by the Virginia General Assembly, the car tax relief for Calendar Year 2025 shall be set at thirty-three percent (33%) for vehicles over $1,000.00 in value on the first $20,000.00 in value and for vehicles valued at $1,000.00, or under, the percentage of relief shall be one hundred percent (100%).

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

Adopted this 20th day of March, 2025.

Don G. Rosie, II, Chairman
Isle of Wight County, Virginia,
Board of Supervisors

Attest:

Katheryn L. Mayes, Clerk

Approved as to form:

Robert W. Jones, Jr.
County Attorney

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COUNTY, VIRGINIA

UNIFORM FEE SCHEDULE

ISLE OF WIGHT COUNTY
UNIFORM FEE SCHEDULE
FISCAL YEAR 2025-2026

FEES	FY2024-25	FY2025-26
ANIMAL CONTROL		
Animal License:		
Pet License (1 Year)	10.00	10.00
Pet License (Lifetime)	50.00	50.00
Kennel I (5-19 dogs)	35.00	35.00
Kennel II (20+ dogs)	$5 per each additional 10 dogs (not to exceed 50 dogs)	$5 per each additional 10 dogs (not to exceed 50 dogs)
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 (FEL V/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		
Local Fines	varies	varies
Court Appointed Attorney Fees	varies	varies
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 + programmers time)	35.00	35.00
Land Use Application	50.00	50.00
Rehabilitated Structure Application Fee	25.00	25.00
Application for Tax Exempt Status for Real & Personal Property Taxes	Cost of advertisement for Public Hearing (requires a $500 deposit)	Cost of advertisement for Public Hearing (requires a $500 deposit)

FEES	FY2024-25	FY2025-26
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)
EMERGENCY MEDICAL SERVICES		
Basic Life Support (BLS)	450.00	450.00
Advanced Life Support (ALS1)	650.00	650.00
Advanced Life Support (ALS2)	800.00	800.00
Loaded Patient Mileage	11.25	11.25
Medical Records Request	35.00	35.00
Subpeona Copies	10.00 + 0.50/page	10.00 + 0.50/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 False Alarm	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/page	0.50/page
FOIA Requests	0.50/page + Hourly Rate of Staff Time	0.50/page + Hourly Rate of Staff Time
Printed Materials	Cost	Cost
Request for Street Name Change	250.00	250.00

FEES	FY2024-25	FY2025-26
GENERAL DISTRICT COURT		
Fines & Forfeitures	varies	varies
Sheriff's Fees	12.00	12.00
Court Appointed Attorneys	120.00 per case ($445 max)	120.00 per case ($445 max)
Courthouse Construction	3.00	3.00
Courthouse Security	20.00	20.00
E-Summons	5.00 per traffic/criminal case	5.00 per traffic/criminal case
Jail Admission Fee	25.00	25.00
GEOGRAPHIC INFORMATION SYSTEM		
Custom Services	40.00/hour	40.00/hour
Map Printing Up to Legal Size	2.00	2.00
Map Printing 11x17	2.00	2.00
Map Printing 24x36	7.00	7.00
Map Printing 36x48	10.00	10.00
Map Printing Larger Than 36x48	10.00 plus 0.25 per linear inch over 48"	10.00 plus 0.25 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 (0.25 ft) 2009 STH Intermodal Park	25.00 per 2500x2500 tile	25.00 per 2500x2500 tile
High-Resolution (0.25 ft) 2009 STH Intermodal Park	500.00 for all	500.00 for all
INSPECTIONS		
Technology Fee	5% of Permit Fee	5% of Permit Fee
New Construction		
Up to 40,000 sq ft	0.20/ sq ft (minimum $85)	0.20/ sq ft (plus base fee of $300)
40,000 sq ft and above	0.15/ sq ft	0.15/ sq ft (plus base fee of $300)
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

FEES	FY2024-25	FY2025-26
INSPECTIONS		
Alterations	.15/ sq ft (minimum $85)	.15/ sq ft (minimum $85)
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 Structures	85.00	85.00
Accessory Buildings 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)
Chimney, 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	85.00	85.00

FEES	FY2024-25	FY2025-26
INSPECTIONS		
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		
Up to $1,000 contract value	85.00	85.00
Over $1,000 contract value	85.00 + 8.00/per $1000 or fraction	85.00 + 8.00/per $1000 or fraction
Fuel piping minimum permit fee	85.00	85.00
Each outlet	10.00 (minimum 85.00)	10.00 (minimum 85.00)
Fuel storage tanks and piping	85.00/tank	85.00/tank
Removal of fuel storage tanks	85.00/tank	85.00/tank
Fire suppressions systems	see basic mechanical permit fee	see basic mechanical permit fee
Elevators, dumbwaiters, etc	85.00/unit	85.00/unit
Amusement Rides and Devices:		
Circular	35.00 (State Rate)	35.00 (State Rate)
Kiddie	25.00 (State Rate)	25.00 (State Rate)
Major	30.00 (State Rate)	30.00 (State Rate)
Spectacular	55.00 (State Rate)	55.00 (State Rate)
Temporary Certificate of Occupancy:		
Residential	150.00/ 30 day period	150.00/ 30 day period
Commercial	300.00/30 day period	300.00/30 day period
JUVENILE & DOMESTIC RELATIONS COURT		
Fines and Forfeitures	Varies	Varies
Sheriff's Fees	12.00	12.00
Court Appointed Attorney	120.00	120.00
Couthouse Construction Fee	3.00 per traffic/criminal case	3.00 per traffic/criminal case
E-Summons	5.00 per traffic/criminal case	5.00 per traffic/criminal case
Jail Admission Fee	25.00	25.00

FEES	FY2024-25	FY2025-26
JUVENILE & DOMESTIC RELATIONS COURT		
Interest	Varies	Varies
Courthouse Security Fee	10.00 per traffic/criminal case	10.00 per traffic/criminal case
PARKS & 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
Basketball	75.00	75.00
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	75.00	75.00
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	75.00	75.00
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	85.00	85.00
Before and After School Registration	10.00	10.00
Before and After School (Morning Only) Weekly	30.00	30.00
Before and After School (Afternoon Only) Weekly	30.00	30.00
Before and After School (Both) Weekly	50.00	50.00
Spring Break Camp	65.00	65.00
Senior Day Trips Apple /Peach Orchard	45.00	45.00
Senior Trip	Cost	Cost

FEES	FY2024-25	FY2025-26
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
FORT BOYKIN PARK		
Shelter Rental Only (50 or less)	50.00	50.00
Park Event (more than the shelter) 4 hours	75.00	75.00
Park Event (more than the shelter) Full Day	125.00	125.00
HERITAGE PARK	30.00	30.00
Park Only (outside of fenced-in Fairgrounds)	3,500.00	3,500.00
Shelters Only	500.00	500.00
Joel C. Bradshaw Fairgrounds w/Shelters	4,000.00	4,000.00
Park and Fairgrounds w/ Shelters	4,500.00	4,500.00
Rodeo Arena	500.00	500.00
Demolition Derby Arena/Tractor Pull Track	500.00	500.00
Electricity Fee	15.00	15.00
Security Deposit (Refundable)	250.00	250.00

FEES	FY2024-25	FY2025-26
NIKE PARK REC HALL (MAX80)		
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 BUILDING(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	30.00	30.00
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

FEES	FY2024-25	FY2025-26
SOFTBALL FIELD TOURNAMENT USE		
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 FIELD 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 BEACH		
Docking Fee per vessel	250.00	250.00
ISLE OF WIGHT COUNTY FAIR	30.00	30.00
Commercial Vendor (Outside Space 20 x 20)	375.00	375.00
Commercial Vendor (outside pay before July)	350.00	350.00
Commercial Vendor (Inside Space 10 x 10)	275.00	275.00
Commercial Vendor (inside pay before July)	250.00	250.00
NonProfit Vendor (outside and inside space 10 x 10)	50.00	50.00
NonProfit Vendor (fundraiser)	75.00	75.00
Food Vendor 25 x 25 (full menu)	825.00	825.00
Food Vendor 25 x 25 (full menu) (pay before May 1)	800.00	800.00
Food Vendor 25 x 25 (novelty)	525.00	525.00
Food Vendor 25 x 25 (novelty) (pay before May 1)	500.00	500.00
Craft Vendor (10 x 10)	175.00	175.00
Craft Vendor (10 x 10) (pay before July 1)	150.00	150.00
Craft Vendor (10 x 20)	250.00	250.00
Craft Vendor (10 x 20) (pay before July 1)	225.00	225.00
Craft Vendor (10 x 20) Additional Outside Tent Space	85.00	85.00

FEES	FY2024-25	FY2025-26
ISLE OF WIGHT COUNTY FAIR		
Tables	5.00	5.00
Employee Discount	5.00 (online only)	5.00 (online only)
Sunday Veterans Discount	5.00 off regular admission with ID	5.00 off regular admission with ID
Chairs	1.00	1.00
Senior Citizens (Ages 55 and up)	1.00 admission for 3 HRS on one day at the Fair for ages 55 and up	1.00 admission from 10am-2pm on Friday
Elementary Age Admission (Ages6-12)	1.00 admission 10am - 2pm on Friday	1.00 admission 10am - 2pm on Friday
Vendor One Day Passes	10.00	10.00
Daily Admissions	10.00 online, 15.00 gate (ages 13 and up), 8.00 online, 10.00 gate (ages 6 -12), 5 and under are free	10.00 online, 15.00 gate (ages 13 and up), 8.00 online, 10.00 gate (ages 6-12), 5 and under are free
Car Load Night	50.00 online, 55.00 per car gate (8 people car limit and includes admission and midway rides, 15.00 single entry each guest is age 6 or older	55.00 online, 60.00 per car gate (8 people car limit and includes admission and midway rides, 15.00 single entry each guest is age 6 or older
Seafood Fest - Ages 13 and up	40.00 online sales per person, 45.00 per person at gate, 1 ticket includes all you can eat seafood and beverages	40.00 online sales per person, 45.00 per person at gate (ages 13 and up), 1 ticket includes all you can eat seafood and beverages for 1 person
Seafood Fest - Ages 6-12		20.00 online sales per person, 25.00 per person at gate (ages 6 -12), 1 ticket includes all you can eat seafood and beverages for 1 person (Ages 5 and under FREE)
Truck & Tractor Pull	35.00 online, 45.00 gate for Truck VIP Spots;15.00 online, 20.00 Admission Price (ages 12 and up), 8.00 online, 10.00 (ages 6-11) free for ages 5 and under	40.00 online, 45.00 gate for Truck VIP Spots;15.00 online, 20.00 Admission Price (ages 12 and up), 8.00 online, 10.00 (ages 6-11) free for ages 5 and under

FEES	FY2024-25	FY2025-26
ISLE OF WIGHT COUNTY FAIR		
Pageant	Registration 75.00	Registration 75.00
Demolition Derby	15.00 online, 20.00 gate (ages 12+); 8.00 online, 10.00 gate (ages 6-11)	15.00 online, 20.00 gate (ages 12+); 8.00 online, 10.00 gate (ages 6-11); free for ages 5 and under
Car Show	20.00 early registration; 25.00 registration at gate	25.00 registration at gate
PLANNING & ZONING		
Zoning Permit	35.00	35.00
Rezoning		
Regular Rezoning	1,500.00	1,500.00
Conditional Zoning Amendment w/ Public	1,500.00	1,500.00
Conditional Zoning Amendment w/ No Public	250.00	250.00
Conditional Use Permit	1,500.00	1,500.00
Special Use Permit	1,500.00	1,500.00
Amend Conditional Use or Special Use Permit	1,500.00	1,500.00
Chesapeake Bay Exception	1,500.00	1,500.00
RPA Modification Request	35.00	35.00
Continuance fee for public hearings at applicant's request	750.00	750.00
Commission and Board Exceptions, Appeals and Miscellaneous Approvals	250.00	250.00
Commission and Board Exceptions, Appeals and Miscellaneous Approvals with Public Hearing	900.00	900.00
Comprehensive Plan Amendment	1,500.00	1,500.00
Site Development Plan Review		
Simplified Site Plan	150.00	150.00
Preliminary & Final Site Plan (one-time)	500.00	500.00
Resubmittal fee for Preliminary and Final Site Plans after two (2) reviews	350.00 for each occurrence	350.00 for each occurrence
Amendment to an approved Site Plan	150.00	150.00
Board of Zoning Appeals	750.00	750.00
Historical Architectural Review Board	250.00	250.00
Zoning Confirmation/Interpretation Letter	100.00	100.00
Wetlands	750.00	750.00

FEES	FY2024-25	FY2025-26
PLANNING & ZONING		
Subdivison Plat - one-time fee per project		
1-9 lots	150.00	150.00
10+ lots	200.00 plus 50.00 per lot	200.00 plus 50.00 per lot
Construction/Development Plan	500.00	500.00
Resubmittal fee for Subdivision/Construction Plans after two (2) reviews	350.00 for each occurrence	350.00 for each occurrence
Street Sign (public) per intersection	175.00	175.00
Street Sign (private) per intersection	175.00	175.00
Resource Protection Area Sign	13.00	13.00
Zoning Notice Sign	First 5 signs are included in application fee; additional signs are $7 each	First 5 signs are included in application fee; additional signs are $7 each
Surety Administrative Fee - Renewal	250.00	250.00
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	100.00
Administration Fee	25.00	40.00
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	250.00
Theft, per day in addition to estimated fees	150.00	300.00
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	2,000.00
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

FEES	FY2024-25	FY2025-26
PLANNING & ZONING		
Subdivison Plat - one-time fee per project		
1-9 lots	150.00	150.00
10+ lots	200.00 plus 50.00 per lot	200.00 plus 50.00 per lot
Construction/Development Plan	500.00	500.00
Resubmittal fee for Subdivision/Construction Plans after two (2) reviews	350.00 for each occurrence	350.00 for each occurrence
Street Sign (public) per intersection	175.00	175.00
Street Sign (private) per intersection	175.00	175.00
Resource Protection Area Sign	13.00	13.00
Zoning Notice Sign	First 5 signs are included in application fee; additional signs are $7 each	First 5 signs are included in application fee; additional signs are $7 each
Surety Administrative Fee - Renewal	250.00	250.00
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	100.00
Administration Fee	25.00	40.00
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	250.00
Theft, per day in addition to estimated fees	150.00	300.00
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	2,000.00
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

FEES	FY2024-25	FY2025-26
PUBLIC UTILITIES		
Subdivisions	2.5% of total utility construction costs with $2,800 minimum fee	2.5% of total utility construction costs with $2,800 minimum fee
Water:		
Meter Charge:		
5/8-3/4 inch	33.14	34.00
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.	13.15	13.81
Over 50,000 gal.	7.75	8.10
Un-metered (Bi-monthly)	Un-metered (Bi-monthly)	85.00
Availability		
5/8-3/4 inch	4,500.00	5,000.00
1 inch	10,000.00	11,000.00
1 1/2 inch	20,000.00	22,000.00
2 inch	32,000.00	35,200.00
Multi-Residential Facilities (Apartment, Condo, Duplex, etc.)		
Per EDU	4,500.00	5,000.00
Hotel, Motel, Hospital, etc.		
Per EDU	4,500.00	5,000.00
5/8X3/4 Meter Installation Fee	-	400.00
Availability		
5/8-3/4 inch	6,000.00	6,600.00
1 inch	15,000.00	16,500.00
1 1/2 inch	30,000.00	33,000.00
2 inch	48,000.00	52,800.00
3 inch	90,000.00	99,000.00
4 inch	150,000.00	165,000.00
Fire Hydrant Meter Fee	64.00 plus usage	64.00 plus usage

FEES	FY2024-25	FY2025-26
PUBLIC UTILITIES		
Sewer:		
Residential Sewer Rate per 1,000 Gallons:		
0-15,000 gals	7.00	9.00
15,001 and above	No Charge	5.00
Un-metered (Bi-monthly)	67.00	75.00
2 inch	167.61	167.61
Commercial Sewer Rate per 1,000 Gallons		
Hotel, Hospital, Restaurants, Shopping Centers, etc.	7.00	9.00
Industrial Facility Rate per 1,000 Gallons		
0-20,000 gals	7.00	9.00
20,001 and above	5.55	6.50
Residential Connection Fees		
5/8-3/4 inch	4,000.00	4,500.00
1 inch	9,300.00	9,500.00
1 1/2 inch	18,600.00	18,800.00
2 inch	29,800.00	30,000.00
Multi-Residential Facilities (Apartment, Condo, Duplex, etc.)		
Per EDU Plus Meter	4,000.00	4,500.00
Hotel, Motel, Hospital, etc.		
Units divided by 5 then multiplied by the fee Plus Meter Fee.	4,000.00	4,500.00
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	6,160.00
1 inch	14,000.00	15,400.00
1 1/2 inch	28,000.00	30,800.00
2 inch	44,800.00	49,280.00
3 inch	84,000.00	92,400.00
4 inch	140,000.00	154,000.00
Food Service Establishment (FSE) Registration Fee	100.00	100.00
Food Service Reinspection Fee	70.00	150.00
PUBLIC WORKS		
Refuse Collector License Fee	100	100

FEES	FY2024-25	FY2025-26
SHERIFF		
Concealed Handgun Permit Background	35.00 each	25.00 each
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*	3.42 per month/ERU*
* ERU Impervious Area = 3,200 sq. ft.		
Erosion & Sediment Control Fees for Single Family		
Initial Processing, Administration, and Plan Review	-	150.00
Land Disturbing Permit Fee	-	100.00
Residential E&S Inspection Fee	-	350.00
Erosion & Sediment Control Fees for Commercial/		
(includes Plan Review, Administration, Permit Fee		
Construction Activity/Land Disturbing Activity/Land		
Disturbed Areas (2,500 sq ft - 10,000 sq ft)	-	750.00
Disturbed Areas (10,000 sq ft - 0.99 acres)	-	900.00
Disturbed Areas (1.0 - 4.99 acres)	-	1350.00
Disturbed Areas (5.0 - 9.99 acres)	-	1700.00
Disturbed Areas (10 - 49.99 acres)	-	2250.00
Disturbed Areas (50 - 99.99 acres)	-	3050.00
Disturbed Areas (Greater Than 100 acres)	-	4800.00
Land Disturbing Permit Annual Renewal Fee		
Single Family Residential Land Disturbing Activity		50.00
Construction Activity/Land Disturbing Activity/Land		
Disturbed Areas (2,500 sq ft - 10,000 sq ft)		50.00

FEES	FY2024-25	FY2025-26
STORMWATER		
Construction Activity/Land Disturbing Activity/Land Clearing		
Disturbed Areas (10,000 sq ft - 0.99 acres)	-	50.00
Disturbed Areas (1.0 - 4.99 acres)	-	400.00
Disturbed Areas (5.0 - 9.99 acres)	-	500.00
Disturbed Areas (10 - 49.99 acres)	-	650.00
Disturbed Areas (50 - 99.99 acres)	-	900.00
Disturbed Areas (Greater Than 100 acres)	-	1400.00
Engineering Stormwater Plan Review Fee for		
(for projects within the CBPA with land disturbances	-	500.00
Commercial/Non-Residential Erosion & Sediment Control Surety Bonds ($2,000 minimum)	-	Based on Construction Estimate plus 25% Contingency (required
Commercial/Non-Residential Infrastructure Inspection Fees		
(encompasses public water, sewer, and drainage systems - site specific		
Multi-Family/Commercial/Industrial	-	Disturbed Area x 400 acre (2,800 min/20,000 max)
Subdivisions (Including Linear Projects)	-	2.5% of total utility construction costs with 2,800 minimum fee
MISCELLANEOUS		
Technology Fee	5% of all permit related fees	5% of all permit related fees
Commercial Re-inspection Fees (for failed	125.00	125.00
Residential Re-inspection Fees (for failed inspections)	50.00	50.00
TOURISM		
Guided Group Tours	$95 large bus/$55 small bus	$95 large bus/$55 small bus
Individual Guided Tours (Walking)	$5.00 (w/$20.00 minimum)	$5.00 and $7.00 (w/
Individual Guided Tours (Van)	$10.00 (w/$40.00 minimum)	$10.00 (w/$40.00 minimum)

FEES	FY2024-25	FY2025-26
TOURISM		
Food Tours	-	$75 per person (minimum 6 participants)
Spring Arts Festival	$125/booth	$125/booth + $75
Spring Vintage Market	$75/booth + $50 additional spaces	$75/booth + $50 additional spaces
Spring Vintage Market - Pavillion Spaces	$100/ea + $75 additional spaces	$100/ea + $75 additional spaces
Fall Vintage Market	$125 early bird/$150 reg + $75 additional spaces	$125/booth + $75 additional spaces
Pickers Market	$125/booth + $75 additional spaces	$25 Registration + $25 per Market
Restaurant Week	$125 Restaurants/$75 Retail	$125 Restaurants/$75 Retail
Evening Mistletoe Market Booth Fee	$125 early bird/$150 reg + $75 additional spaces	$125 Reg + $75 additional spaces
Parade Entry Fee	$30/$50 Car Clubs	$40/$70 Car Clubs
TREASURER		
Return Checks	50.00	50.00
Certified Mail Fees	7.38	7.38
Motor Vehicle License Fee	33.00	33.00
National Guard Motor License Fee	Limit one FREE license per owner	Limit one FREE license per owner
Motorcycle License Fee	18.00	18.00
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

Local Roots, Global Reach
ISLE OF WIGHT
COUNTY, VIRGINIA

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FINANCIAL POLICIES

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

REVENUES

2.01 Revenue Diversification

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

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

2.02 Fees and Charges

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

2.03 Revenue Collections

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

2.04 Use of Fund Balance

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

2.05 Restricted Revenue

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

BUDGET

3.01 Balanced Budget

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

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

3.02 Use of Current Revenues to Support Current Expenditures

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

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

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

3.04 Review of Fees and Charges

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

3.05 Revenue and Expenditure Projections

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

3.06 Budget Performance Monitoring

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

3.07 Maintenance of Capital Assets

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

3.08 Fund Balance Levels

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

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

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

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

3.09 Funding Flow

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

CAPITAL IMPROVEMENT PLANNING

4.01 Capital Improvement Plan

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

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

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

4.02 Pay-As-You-Go Capital Improvement Funding

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

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

DEBT

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

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

5.01 Revenue Anticipation Notes (RANS)

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

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

5.02 Bond Anticipation Notes (BANS)

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

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

5.03 Letters of Credit

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

5.04 Lease Purchase Obligations

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

5.05 Public Private Partnerships

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

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

5.06 Compliance with Legal Requirements

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

5.07 Debt Ratio Policy Limitations

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

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

5.08 Long Term Debt Policy

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

A. When the project is included in the County's capital improvement program and/or is generally in conformance with the County's Comprehensive Plan.

B. When the project is not included in the County's Capital Improvement Program, but it is an emerging critical need whose timing was not anticipated in the Capital Improvement Program, or it is a project mandated immediately by state or federal requirements.

C. When the project's useful life, or the projected service life of the equipment, will be equal to or exceed the term of the financing.

D. When there are designated revenues sufficient to service the debt, whether from project revenues, other specified and reserved resources, or infrastructure cost sharing revenues.

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

A. Factors that favor pay-as-you-go:

1. Current revenues and adequate fund balances are available.
2. Project phasing is feasible.
3. Increased levels would adversely affect the County's credit rating.
4. Expenditures are considered to be routine and recurring in nature and not appropriate for debt financing per best financial practices.
5. Financial market conditions are unstable or present difficulties in marketing the sale of long- term financing investments.

B. Factors that favor long-term financing:

1. Revenues available for debt service are considered sufficient and reliable so that long-term financing can be marketed with the highest possible credit rating.
2. The project for which financing is being considered is of the type that will allow the County to maintain the highest possible credit rating.
3. Market conditions present favorable interest rates and demand for municipal financings.
4. A project is mandated by state or federal requirements and current revenues and fund balances are insufficient to pay project costs.
5. The project is considered to be most appropriate for amortization of costs over the assets period of life per best financial practices.
6. A project is immediately required to meet or relieve County needs.

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

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

5.09 Bond Structure

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

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

1. **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.

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

5.10 Variable Rate Debt

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

A. Match Asset and Liabilities: By issuing variable rate debt the County matches variable interest rates to its short-term investment assets.

B. Potentially Lower Debt Service Costs: Historically variable interest rates are less than fixed rate cost of capital.

C. Add Flexibility and Diversity to the County's Debt Structure: Variable rate bonds are traditionally callable every 30 days and can generally be refunded on a fixed rate basis to take advantage of low fixed rates and open up variable rate capacity for higher rate environments.

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

5.11 Refinanced Outstanding Debt

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

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

5.12 Methods of Issuance

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

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

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

5.13 Bond Insurance

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

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

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

5.14 Use of Special Districts

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

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

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

5.15 Debt Service Reserves

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

5.16 Underwriter Selection

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

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

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

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

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

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

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

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

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

Syndicate Policies. For each negotiated transaction, the Director of Finance will prepare syndicate policies that will describe the designation policies governing the upcoming sale. The Director of Finance shall ensure receipt of each member's acknowledgement of the syndicate policies for the upcoming sale prior to the sale date.

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

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

5.17 Consultants

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

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

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

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

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

5.18 County Financial Disclosure

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

DEBT POST-ISSUANCE COMPLIANCE

6.01 Purpose

This Post-Issuance Compliance Policy is designed to monitor the post-issuance compliance of tax- favored obligations[1] (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.

6.02 General Policy and Procedures

Section 1. Compliance Officer.

[1] 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.

A. The compliance officer responsible for implementing this Policy on behalf of the County will be the County's Finance Director (the "Compliance Officer"). The Compliance Officer may designate other personnel from the Finance Staff and, with the consent of the County Administrator, from other County departments as may be necessary to carry out this Policy.

B. At such time as a new Compliance Officer is designated, the County or the departing Compliance Officer will ensure that the successor is fully briefed as to the status of each outstanding issue of Obligations and the records relating to such Obligations, and that the successor receives training and consultation with the County's bond counsel and financial advisor as to the duties of the Compliance Officer under this Policy.

Section 2. General Responsibilities of Compliance Officer.

A. The Compliance Officer shall maintain and, not less frequently than annually, reconcile a schedule of all outstanding debt of the County, including all outstanding Obligations (the "Outstanding Debt Schedule").

B. The Compliance Officer shall maintain a calendar (the "Compliance Calendar") of the principal and interest payment dates and the due dates of all required certifications, reports, filings and other actions with respect to each outstanding issue of Obligations. The Compliance Officer shall review and update the Compliance Calendar at least annually to reflect any changes in due dates, the addition or deletion of required actions, and new issues of Obligations.

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

A. By not later than 90 days after the issue date of each separate issue of Obligations, the Compliance Officer shall:

   1. Obtain from the County's bond counsel and store a closing binder and/or CD or other electronic copy of the relevant and customary transaction documents, which shall at a minimum include a complete copy of the executed Tax Certificate and, if applicable, the Continuing Disclosure Agreement ("CDA").

   2. Confirm that the County's bond counsel has timely filed each applicable information report (e.g., IRS Form 8038-G or 8038-B) for such issue with the IRS, the Commonwealth or other applicable federal or state entity.

B. By not later than the June 30 next succeeding the issue date of each separate issue of Obligations, the Compliance Officer shall:

   1. Add such Obligations to, and otherwise reconcile, the Outstanding Debt Schedule.

   2. Add to the Compliance Calendar the applicable due dates for and other pertinent information about such Obligations.

Section 4. Compliance Checklist.

A. The Compliance Officer shall conduct periodic reviews, at least annually on or about June 30 of each year, or more often as may be necessary, to determine that each issue of Obligations remains in compliance with all post-issuance compliance procedures, including without limitation those set forth in this Policy. The Compliance Officer shall refer to the Post-Issuance Compliance Checklist (the "Compliance Checklist") in conducting each such review, which Compliance Checklist is attached hereto as Attachment A.

B. At least annually, the Compliance Officer shall request the County's bond counsel to review and propose updates to the Compliance Checklist and this Policy with the goal of ensuring that the Compliance Checklist and this Policy reflect the current provisions of the Code and Treasury Regulations and the securities laws.

6.03 Post-Issuance Tax Compliance

Section 1. Arbitrage. The Compliance Officer shall:

A. On not less than a quarterly basis, prepare schedules to track the uses of the proceeds of each issue of new-money Obligations and draw the proceeds out of the appropriate project accounts to pay the qualifying costs of the Financed Property or to reimburse the County for its payment of such costs.

B. Obtain a computation of the yield on each issue of Obligations from the County's financial advisor or other relevant third party (for example, the underwriter of such obligations, the State Non Arbitrage Program ("SNAP"), or other outside arbitrage rebate specialist) and maintain a system for tracking investment earnings.

C. Maintain a procedure for the allocation of sale and investment proceeds of each issue of new- money obligations and other available funds to expenditures to pay or reimburse the costs of the applicable Financed Property, including the reimbursement of pre-issuance expenditures. The Compliance Officer shall allocate such proceeds and other amounts by the use of any reasonable, consistently applied accounting method and in accordance with the Tax Certificate for the particular issue of Obligations. The Compliance Officer shall make consistent allocations with respect to such proceeds and other amounts and expenditures for purposes of (i) Code Section 141 (relating to the private activity bond tests), and (ii) Code Section 148 of the Code (relating to the arbitrage yield restriction and rebate requirements), to the extent applicable. The Compliance Officer shall at all times maintain books and records sufficient to establish the accounting method chosen for the particular Obligations and will, unless otherwise provided in a particular Tax Certificate, account in writing in such books and records for the allocation of the proceeds and

C. other amounts to each expenditure by the date not later than 18 months after the later of (i) the expenditure is paid or (ii) the date the respective Financed Property is placed in service; provided, however, that such accounting must be made in any event by the date 60 days after the fifth anniversary of the issue date of the Obligations or, if earlier, the date 60 days after the retirement of the Obligations.

The County acknowledges that the Treasury Regulations provide if the County fails to maintain books and records sufficient to establish the accounting method for an issue of Obligations and the allocation of the proceeds of that issue, the allocation and accounting rules of Code Sections 141 and 148 will be applied using the specific tracing method.

D. Monitor compliance with the applicable "temporary period" (as defined in the Code and Treasury Regulations) exceptions for the expenditure of proceeds of the issue, and provide for yield restriction on the investment of such proceeds if such exceptions are not satisfied.

E. Coordinate with the bond counsel, financial advisor and the County Treasurer to ensure that investments acquired with proceeds of each issue of Obligations are purchased at fair market value. For the purposes of this Policy, "fair market value" means the price at which a willing buyer would purchase an investment from a willing seller in a bona fide, arm's-length transaction. Fair market value generally is determined on the date on which a contract to purchase or sell an investment becomes binding (that is, the trade date rather than the settlement date). An investment that is not of a type traded on an established securities market (within the meaning of Code Section 1273) is rebuttably presumed to be acquired or disposed of for a price that is not equal to its fair market value. Such presumption may be overcome as provided in the Treasury Regulations for certificates of deposit, guaranteed investment contracts and open-market defeasance investments. The fair market value of a United States Treasury obligation that is purchased directly from the United States Treasury (for example, a United States Treasury Obligation of the State and Local Government Series ("SLGS") is its purchase price.

F. Coordinate with bond counsel, financial advisor and the County Treasurer to avoid formal or informal creation of funds reasonably expected to be used to pay debt service on an issue of Obligations without determining in advance whether such funds must be invested at a restricted yield.

G. Consult with bond counsel and financial advisor prior to engaging in any post-issuance credit enhancement transactions (for example, the procurement or modification of bond insurance policies or letters of credit) or hedging transactions (for example, the procurement or modification of interest rate swaps or caps) to ensure that such transactions comply with the applicable provisions of federal tax law and the County's general debt management policies.

H. Coordinate with bond counsel and financial advisor to identify situations in which compliance with applicable yield restrictions depends upon later investments (for example, refunding escrow funds requiring reinvestments in zero percent SLGS) and monitor the implementation of any such restrictions.

I. Coordinate with the bond counsel and financial advisor to monitor compliance with the six- month, 18-month or 2-year spending exceptions to the rebate requirement, as applicable.

J. Coordinate with SNAP or other outside arbitrage rebate specialist to arrange, as applicable, for timely computation of rebate liability and, if rebate is due, for timely filing of IRS Form 8038-T and to arrange payment of such rebate liability.

K. Arrange for timely computation and payment of "yield reduction payments" (as such term is defined in the Code and Treasury Regulations), if applicable.

L. In the case of any issue of refunding Obligations, (i) coordinate with the County's bond counsel, financial advisor, the bond trustee, if any, and any escrow agent to arrange for the purchase of the refunding escrow securities, (ii) obtain a computation of the yield on such escrow securities from an outside arbitrage rebate specialist and (iii) monitor compliance with applicable yield restrictions.

Section 2. Private Business Use Restrictions.

The Compliance Officer shall:

A. Maintain records determining and tracking which specific issues of Obligations financed or refinanced which Financed Property and in what amounts.

B. Maintain records, which should be consistent with those used for arbitrage purposes as described in Section 1.C., to allocate the sale and investment proceeds of each issue of new-money Obligations and other available funds to expenditures to acquire, construct or renovate the Financed Property, including the reimbursement of pre-issuance expenditures.

C. Monitor any Private Business Use of Financed Property to ensure compliance with applicable percentage limitations. "Private Business Use" is defined in Attachment B hereto.

D. Consult with bond counsel as to any possible Private Business Use of Financed Property.

E. Obtain annually, certifications from all department directors (including the appropriate officer or officers of Isle of Wight Public Schools) who are responsible for the expenditure of the proceeds of each issue of Obligations and/or the administration of Financed Property to help ensure that the proceeds have been expended for appropriate tax-exempt governmental purposes and any Private Business Use of Financed Property is within the applicable limits under the Code and the Treasury Regulations. See Attachment C for examples of such certification.

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

Section 3. Reissuance.

The Compliance Officer shall:

A. Consult with bond counsel regarding any post-issuance change to any terms of an issue of Obligations which could potentially be treated as a reissuance for federal tax purposes.

B. Confirm with bond counsel whether any "remedial action" in connection with a "change in use" (as such terms are defined in the Code and Treasury Regulations) would be treated as a reissuance for federal tax purposes, and if so, confirm the filing of any new IRS Form 8038-G.

C. Confirm with bond counsel whether the reissuance will trigger the need to perform a final arbitrage rebate computation on the reissued Obligations

6.04 Continuing Disclosure Requirements and Other Covenants

Section 1. The Compliance Officer shall:

A. Maintain a checklist of the Continuing Disclosure Requirements for each series of Obligations to comply with the County's continuing disclosure obligations and the provisions of Rule 15c2-12 promulgated by the Securities and Exchange Commission in the applicable CDA (or similar agreement). See Attachment D for this checklist.

B. Identify issues for which the County is obligated to provide continuing disclosure but may not pay debt service on the related debt obligations (i.e., Industrial Development Authority bonds).

C. Annually provide the financial information and operating data described in Attachment D within the time frame specified in each CDA (or similar agreement) to the Municipal Securities Rulemaking Board ("MSRB"), in an electronic format as prescribed by the MSRB.

D. Monitor the issuances of the County for any of the items listed as Event Disclosures in Attachment D. In the event that any of the listed events occur the Compliance Officer will provide to the MSRB in a timely manner and in a format as prescribed by in the CDA.

E. Monitor compliance with reporting or disclosure covenants specified in the financing documents of an issue of Obligations (e.g., no default certificates, annual financial reports). These covenants, and the issuances they are applicable to are listed in Attachment D as "Other Covenants."

F. Monitor events in the County and the financial markets to determine whether to make voluntary disclosures to MSRB. Voluntary disclosures can be made to MSRB if information might be considered useful to potential investors or if the County wants to provide additional information related to an issue of Obligations and the Financed Property related thereto.

G. Monitor press releases and other informal disclosures made by County officials that relate to Financed Property or Obligations to ensure that such information (i) does not misstate or omit a material fact and (ii) is not misleading. The Compliance Officer may file a press release as a voluntary disclosure. The Compliance Officer should meet not less than annually with the County's media relations staff (and other departments that publish information) to ensure compliance with federal securities anti-fraud rules.

H. When preparing for a new issue of Obligations, the Compliance Officer should meet with the personnel in each department responsible for providing information disclosed in the County's offering materials (i.e., the Official Statement) and coordinate the review of the existing disclosure as well as updating of the disclosure and determining whether any additional information should be included. Information should be added to the existing disclosure if such information is material (meaning that investors would want to know about it) or its omission would cause the existing disclosure to be misleading.

6.05 Record Retention

Section 1. The Compliance Officer shall:

A. Maintain sufficient records to ensure that each issue of Obligations remains in compliance with the applicable federal tax requirements, Continuing Disclosure Requirements and Other Covenants for the life of such issue.

B. Comply with federal and state law provisions imposing specific recordkeeping requirements.

C. Generally maintain the following:

1. Basic records relating to each issue of Obligations (e.g., bound bond transcripts, supplemental indenture, loan agreement, the CDA, the Tax Certificate and the bond counsel opinion);

2. Documentation evidencing expenditure and allocation of proceeds of the issue;

3. Documentation regarding the types of the Financed Property financed or refinanced by the issue, including, but not limited to, whether such property includes land, buildings or equipment, economic life calculations and information regarding depreciation. This property will be tracked in the financial system of the County as Capital Assets. The funding source of the property will be noted in the financial system and on all supporting documentation as tax-exempt financing, with documentation in the file that will show what individual issuance (s) financed the property;

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

Section 2. Record Retention Duration and Format.

A. Keep all material records as long as the bond issue is outstanding, plus three years after the final maturity or redemption of such issue and any bonds issued to refund such issue in whole or in part.

B. Electronic media will be the preferred method for storage of all documents and other records related to Obligations and compliance with the Policy maintained by Finance Staff under the direction of the Finance Director. In maintaining such electronic storage, the Finance Director will ensure compliance with applicable IRS requirements, such as those contained in IRS Revenue Procedure 97-22.

ATTACHMENT A
POST-ISSUANCE COMPLIANCE CHECKLIST

Name of Issue:_____
Issue Date:_____
Review Date:_____

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

- Private Business Use (related to Financed Property)
  - Is the County maintaining copies of the following?
    - Management and other service agreements
    - Research contracts
    - Naming rights contracts
    - Ownership documentation (e.g. deeds, mortgages)
    - Leases
    - Subleases
    - Leasehold improvement contracts
    - Joint venture arrangements
    - Limited liability corporation arrangements
    - Partnership arrangements
  - Has the County obtained Department Director Certificates for all of the Financed Property?

- Arbitrage - Does the County have documentary evidence that it has o 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? o Monitored compliance with "temporary period" expectations for expenditure of proceeds, typically three years for new money Obligations, and provided for yield restriction or yield reduction payments if the expectations are not satisfied?
  - Ensured that investments acquired with proceeds are purchased at fair market value, including through the use of bidding procedures under regulatory safe harbors?
  - Avoided formal or informal creation of funds reasonably expected to be used to pay debt service on Obligations without determining in advance whether such funds must be invested at restricted yield?
  - Consulted with bond counsel and financial advisor before engaging in post-issuance credit enhancement transactions or hedging transactions?
  - Ensured compliance with applicable yield restrictions dependent upon later investments?
  - Monitored compliance with 6-month, 18-month, or 2-year spending exceptions to rebate requirement, if applicable?
  - Arranged for the timely computation of rebate and yield reduction payment liability (normally at five-year intervals) and, if payable, for the timely filing of Form 8038-T and payment of such liability?

- Reissuance - Does the County have documentary evidence that it has o Identified any post-issuance changes to terms of the Obligations which could be treated as a current refunding of "old" Obligations by "new" Obligations, which is often referred to as a "reissuance?"
    - ◊ Confirmed whether any "remedial action" in connection with a "change of use" must be treated as a "reissuance?"
- Remedial Action—Does the County have documentary evidence that it has monitored the use of the proceeds of this issue of Obligations and the use of the Financed Property and, if there is or will be Private Business Use or unqualified use, that the County has or will undertake remedial action under the applicable provisions of the Code and Treasury Regulations, including, without limitation, redemption or defeasance of the Obligations or the expenditure of any disposition proceeds on other qualifying projects?

ATTACHMENT B
DEFNITIONS OF PRIVATE BUSINESS USE & RELATED TERMS

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

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

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

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

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

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

legal entitlement to the use of the Financed Property. In determining whether special economic benefit gives rise to Private Business Use, it is necessary to consider all of the facts and circumstances, including one or more of the following factors: (i) whether the Financed Property is functionally related or physically proximate to property used in the Trade or Business of a Nongovernmental Person, (ii) whether only a small number of Nongovernmental Persons receive the economic benefit, and (iii) whether the cost of the Financed Property is treated as depreciable by the Nongovernmental Person.

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

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

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

ATTACHMENT C
FORMS OF DEPARTMENT DIRECTOR CERTIFICATES COUNTY OF ISLE OF WIGHT, VIRGINIA
FORM 1 - ANNUAL TAX CERTIFICATION OF DEPARTMENT DIRECTOR

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

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

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

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

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

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

5. __.

5. No portion of the Department Property is being used for research pursuant to an agreement by a nongovernmental person to sponsor such research. Yes No If no, please describe and include any pertinent agreements or documents: .

6. No nongovernmental person is using any of the Department Property or any product or output thereof (for example, treated water) or service provided thereby (for example, the use of a meeting room in a library or exercise equipment in a community center) other than pursuant to generally applicable and uniformly applied rates, fees and charges? Yes No If no, please describe and include any pertinent agreements or documents:

7. There are no arrangements or agreements pursuant to which a nongovernmental person—

   A. Has priority or other preferential rights to the use or capacity of any Department Property;

   B. Has the right to control or benefit from rates, fees or charges imposed by the County for the use of any Department Property; or

   C. Has the right to a term of use of any Department Property, including all renewal options, for a period of more than 200 days.

Yes_____No___ If no, please describe and include any pertinent agreements or documents: .

Date:____ ,_____

By:_____

Printed Name:_____

Title:_____

ATTACHMENT C
FORM 1 - APPENDIX A

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

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

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

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

ATTACHMENT C
FORMS OF DEPARTMENT DIRECTOR CERTIFICATES COUNTY OF ISLE OF WIGHT, VIRGINIA
FORM 2 - ANNUAL TAX CERTIFICATION OF DEPARTMENT DIRECTOR [ISLE OF WIGHT PUBLIC SCHOOLS]

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

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

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

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

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

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

4. No portion or function of any of School Board Property is being used pursuant to or is otherwise subject to a management contract. Yes No If no, please describe and include any pertinent agreements or documents: .
5. No portion of School Board Property is being used for research pursuant to an agreement by a nongovernmental person to sponsor such research. Yes No If no, please describe and include any pertinent agreements or documents:__.
6. No nongovernmental person is using any School Board Property or any product or output thereof (for example, treated water) or service provided thereby (for example, the use of a meeting room in a library or exercise equipment in a community center) other than pursuant to generally applicable and uniformly applied rates, fees and charges? Yes___No___If no, please describe and include any pertinent agreements or documents: _____. .
7. There are no arrangements or agreements pursuant to which a nongovernmental person -

    a. Has priority or other preferential rights to the use or capacity of any School Board Property;

    b. Has the right to control or benefit from rates, fees or charges imposed by the County for the use of any School Board Property; or

    c. Has the right to a term of use of any School Board Property, including all renewal options, for a period of more than 200 days

    Yes__ No_____ If no, please describe and include any pertinent agreements or documents:_____.

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 the Department Property. For example, a management contract includes a contract for the provision of management services for all or any portion of the Department Property.

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

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

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

ATTACHMENT D
CONTINUING DISCLOSURE CHECKLIST

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

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

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

UTILITY FUND FINANCIAL POLICIES

7.01 Independence

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

a. Funding to the highest extent possible from Utility Enterprise Fund revenues thereby diminishing the financial support from the General Fund.

b. Issuing to the highest extent possible self-supporting debt payable solely from the Utility Enterprise Fund.

7.02 Unrestricted Cash and Long Term Investments Balance

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

7.03 Amortization

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

7.04 Debt Service Coverage Ratio

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

7.05 Asset Replacement and System Extension

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

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

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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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

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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.

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.

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.

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

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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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BOND RATINGS

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-

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GLOSSARY OF TERMS

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.

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

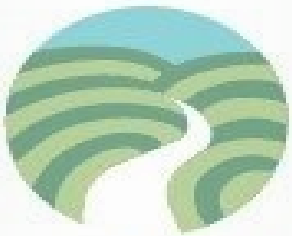
Revenue - Sources of income that finance the operations of County government.

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

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

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

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



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