

ADOPTED OPERATING & CAPITAL BUDGET

FOR PERIOD ENDING JUNE 30, 2025

Local Roots, Global Reach

ISLE OF WIGHT COUNTY, VIRGINIA

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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, 2023

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** Documents-includes important statistics, details, and definitions supporting the Operating and Capital Budget.

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

Isle of Wight County, VA
FY 2024-25 Operating & Capital Budget

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COUNTY ADMINISTRATOR'S MESSAGE

Local Roots, Global Reach

ISLE OF WIGHT COUNTY, VIRGINIA

The Honorable Board of Supervisors
Isle of Wight County, Virginia

Honorable Members of the Board:

I am pleased to submit the FY 2024-25 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 adopted FY 2024-25 budget will require an increase in the tax rate from **$.71 to $.73**. The personal property tax rate will remain at **$4.50**. One penny of real estate tax is expected to generate **$670,400**.

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

The General Fund operating budget totals **$107,621,893**. The largest source of these funds is from General Property taxes ($75.4 million) or 70% of the budget. The largest uses of County funds are for Education ($33.2 million, 30.9%), Public Safety ($17.4 million, 15.9%), and Debt Service ($12.8 million, 11.9%). A new item has been added 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 **$7.56 million** is proposed for other school 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.

Revenue Highlights

Real Property Taxes – Housing starts declined 22% in 2023. There were 211 housing starts in 2023 compared to 269 in 2022. A significant change in the type of housing is noted for 2023. For the first time, more condo/townhouses (139 units - 52%) were built than regular single-family homes (127 units - 48%).

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Isle of Wight, VA 23397
(757) 365-6204
www.co.isle-of-wight.va.us

Commercial development and construction were basically non-existent in FY23 and represented just over 1% of the total new construction assessments. The forecast for FY25 includes increased new commercial construction which is estimated to represent over 5% of new construction assessments. A 3.1% increase in assessments is forecast for FY 25 with a total value of $6,685,000,000 and revenue of $47,459,476 based on the proposed tax rate of $.73 and a collection rate of 97.3%.

Personal Property – Motor Vehicles – The value of used motor vehicles has levelled off in 2024 compared to the decline in values for 2023 according to J.D. Power. The Car Tax Relief percentage decreased from 37% to 33%. A 5% growth is forecast for FY 25 with revenue of $14,700,000 based on a 93.5% collection rate.

Machinery & Tools Tax – The Machinery and Tools category has experienced growth during the past three years. An increase of 5% over current revenues for the M&T tax is expected to generate revenue of $6,220,000.

Sales & Use Tax – The U.S. Supreme Court Case of *South Dakota v. Wayfair* ruled that states may charge sales tax on purchases made from out-of-state sellers. The 2019 Virginia General Assembly adopted legislation enabling the Commonwealth to collect sales tax on out-of-state sellers. This has resulted in an increase in sales tax to the state and localities. Online sales tax now represents nearly 36% of all retail sales for Isle of Wight County. An increase of 2.5% is forecast for the current fiscal year compared to last year. Based on this forecast next year's revenue will generate $4,400,000 which is an increase of $100,000 over the FY24 budget.

Public Service Corporation Taxes – Public Service assessments are adjusted annually based on the real estate sales ratio as determined by the Department of Taxation. As a result of the general reassessment of real estate in 2023 the county's sales ratio increased 26%. It is anticipated that the assessments will increase 33% in the next fiscal year which will result in revenue of $1,551,000.

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 $852,700 in FY22, we saw a decline to $586,902 in FY23. I am projecting $600,000 for FY25 which is a decrease of $100,000 over last year's budgeted amount.

Building Permits – Building permit fee revenue is a direct reflection of housing starts and construction activity throughout the County. $511,000 was received in FY23 and we expect to collect more than $500,000 in FY24. I am estimating $600,000 in FY25 which is an increase of $200,000 over last year due to increased building activity and a proposed increase in inspection fees.

Utilities Fund – Due to a 5% increase in the price of water from the Western Tidewater Water Authority, an 80-cent increase in the price/1000 gallons of water is proposed. This will result in a monthly increase of **$4.00** or 5% for the typical customer who uses 5000 gals/month.

Expenditure Highlights

Public Schools – An increase of $2,750,000 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. $715,830 is included in debt service to finance $7.9 million in improvements at Smithfield High School and Windsor High School for enhanced Career & Technical Program options for students.

Public Safety – The budget continues the replacement schedule for Sheriff's Office vehicles by lease financing 7 new vehicles. Two new deputies for Court security and one for Patrol are proposed in response to a request from the Circuit Court judges because of a 50% increase in the number of jury trials in the County.

Public Works – The bulk of the increase in Public Works is a result of an adjustment in part-time salaries and overtime to catch up with salary increases over the last 2 years.

Debt Service – Bonds totaling $18.5 million were issued in February 2022 to fund the remainder of Hardy Elementary School, the replacement of Fire and Rescue equipment and other County projects. Our total Debt Service budget for the General Fund in FY25 will be $12.8 million. $7.6 million of the payments will be for principal.

Personnel

Isle of Wight County competes for employees across the Hampton Roads region. We 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 3.5% general wage increase for all full-time and part-time employees. I am also proposing that we raise our minimum wage to $13.50/hr.

The County Health Plan experienced a moderate year with a 6% increase in rates. We are continuing the same County/Employee cost sharing plan for health insurance established in FY20. We are also continuing the High Deductible Health Plan (with Health Savings Account) which was added last year. This plan has the potential to provide savings for employees and the County.

New Positions

Seven and 1/2 new full-time positions are proposed in the FY25 budget; Sheriff (4), Fire Rescue (½), Parks and Recreation (1), Commissioner of Revenue (1), and Treasurer (1). In addition, I am also proposing to convert part-time positions into 3 full-time positions in Fire Rescue. This continues a program that we have had for several years to reduce our reliance on part-time employees due to the ongoing issue of them being held over at their regular job and not being available for shifts in our County. Funds have also been placed in the budget to overlap a position in Finance due to an upcoming retirement.

Fleet Upgrades

In addition to new vehicles for the Sheriff's department, a total of 7 other vehicles are proposed to replace aging or high mileage vehicles in the following departments: Public Works, Parks and Recreation, Economic Development, Community Development, Tourism and Fire Rescue.

Capital Budget

Consistent with the Board's adoption of the FY25-34 Capital Improvements Program, a Capital Budget of $10.3 million is included to move various capital projects forward. Significant capital expenditures include Parks & Recreation $450,000, Utilities $2.0 million, and Schools $9.6 million.

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

Acknowledgements

I would like to thank all the Constitutional Officers, Department Heads, and staff for submitting conservative and well-researched budget requests. I have been impressed with the creativity and cost-saving suggestions from all our staff. I would especially like to thank Don Robertson, Stephanie 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

GENERAL FUND

Expenditure Changes

Increase/-Decrease	Changes	FY25 Budget
Proposed March 29, 2024		$ 108,987,352
Staff Review April 18, 2024		
Recalculation of Salaries	-158,000	
Move Capital items to CPF	-242,000	
ISF Calculation adjustment	16,026	
VRS Recalculation	-100,000	
Decrease in budget		-483,974
		108,503,378
Work Session April 25, 2024		
Change in budget		-
		108,503,378
Work Session May 9, 2024		
Personnel changes	-150,100	
School maintenance contribution	-250,000	
Move Capital items to CPF	-175,000	
Remove Capital Outlay items	-15,900	
Other operating costs	-197,000	
Non-profit/MOU	-28,260	
Debt service reserve adjustment	-65,225	
Decrease in budget		-881,485
Projected Final Budget		$ 107,621,893
	Total Change	**$ -1,365,459**

Revenue Changes

(Increase)/Decrease	Tax Rate	Tax Revenue	FY25 Budget
Proposed March 29, 2024	75.58		$ (108,987,352)
Staff Review April 18, 2024			
Tax rate (increase)/decrease in budget	-0.72	483,974	
Change for decrease in budget			483,974
	74.86		(108,503,378)
Work Session April 25, 2024			
Increase in Meals Tax		(380,000)	
Tax rate (increase)decrease Meals Tax	-0.57	380,000	
Change in budget			-
	74.29		(108,503,378)
Work Session May 9, 2024			
Tax rate (increase)/decrease in budget	-1.31	881,485	
Change for decrease in budget			881,485
Projected Final Budget	72.98		$ (107,621,893)
		Total Change	**$ -1,365,459**

Tax Rate Changes

	FY24 Tax Rate	FY25 Proposed	Rate Change Proposed
Proposed March 29, 2024			
cents per $100 valuation	71.00	75.58	4.58

	FY24 Tax Rate	FY25 Projected	Rate Change Projected
Projected Final Budget			
cents per $100 valuation	71.00	72.98	1.98

*Tax Rate Changes column reflects increase or (decrease) in tax rate.
Tax Revenue column reflects (increase) or decrease in revenue

CAPITAL PROJECTS FUND

Expenditure Changes

Increase/-Decrease		FY25 Budget
Proposed March 29, 2024		$ 16,350,000
	Changes	
Staff Review April 18, 2024		
Move Capital items to CPF	242,000	
Increase in budget		242,000
		16,592,000
Work Session May 9, 2024		
Change in budget		-
Projected Final Budget		$ 16,592,000
	Total Change	**$ 242,000**

Revenue Changes

(Increase)/Decrease		FY25 Budget
Proposed March 29, 2024		(16,350,000)
	Changes	
Staff Review April 18, 2024		
Bond Principal Interest Earnings	(242,000)	
Increase in budget		(242,000)
		(16,592,000)
Work Session May 9, 2024		
Reduce General Fund Transfer	175,000	
Bond Principal Interest Earnings	(175,000)	
Change in budget		-
Projected Final Budget		$(16,592,000)
	Total Change	**$ 242,000**

DEBT SERVICE RESERVE FUND

Expenditure Changes

Increase/-Decrease		FY25 Budget
Proposed March 29, 2024		$ 945,608
	Changes	
Work Session May 9, 2024		
Change in budget		-
Projected Final Budget		$ 945,608
	Total Change	**-**

Revenue Changes

(Increase)/Decrease		FY25 Budget
Proposed March 29, 2024		(945,608)
	Changes	
Work Session May 9, 2024		
Transfer from General Fund Reduced	65,225	
Increase in Fund Balance Appropriated	(65,225)	
Change in budget		-
Projected Final Budget		$ (945,608)
	Total Change	**-**

SPECIAL REVENUE FUNDS

Expenditure Changes

Increase/-Decrease

		FY25 BUDGET					
		Children Services Act	E911 PSAP Fund	Grants Fund	County Fair Fund	Social Services (DSS) Fund	Total
Proposed March 29, 2024		$ 577,440	$ 3,100,946	$ 574,552	$ 517,950	$ 5,341,330	$ 10,112,218
	Changes						
Staff Review April 18, 2024							
ISF Calculation adjustment	897		897				
VRS Recalculation	(11,842)		(11,842)				
Contingency	12,359		12,359				
Decrease in budget							1,414
							10,113,632
Projected Final Budget		$ 577,440	$ 3,102,360	$ 574,552	$ 517,950	$ 5,341,330	$ 10,113,632
						Total Change	**1,414**

Revenue Changes

(Increase)/Decrease

		FY25 BUDGET					
		Children Services Act	E911 PSAP	Grants Fund	County Fair Fund	Social Services (DSS) Fund	Total
Proposed March 29, 2024		$ (577,440)	$ (3,100,946)	$ (574,552)	$ (517,950)	$ (5,341,330)	$ (10,112,218)
	Changes						
Staff Review April 18, 2024							
Joint Service Smithfield	(274)		(274)				
Joint Service Windsor	(92)		(92)				
Increase in Transfer from General Fund	(1,048)		(1,048)				
Change for decrease in budget							(1,414)
							(10,113,632)
Projected Final Budget		$ (577,440)	$ (3,102,360)	$ (574,552)	$ (517,950)	$ (5,341,330)	$ (10,113,632)
						Total Change	**1,414**

INTERNAL SERVICE FUNDS

Expenditure Changes

Increase/-Decrease

		FY25 BUDGET		
		Technology Services	Risk Management	Total
Proposed March 29, 2024		$ 1,819,838	$ 979,528	$ 2,799,366
	Changes			
Staff Review April 18, 2024				
ISF Calculation adjustment	(5,868)	(535)	(5,333)	
VRS Recalculation	(3,241)	(2,544)	(697)	
Contingency	(20,000)	(5,000)	(15,000)	
Decrease in budget				(29,109)
				2,770,257
Projected Final Budget		$ 1,811,759	$ 958,498	$ 2,770,257
			Total Change	**-29,109**

Revenue Changes

(Increase)/Decrease

		FY25 BUDGET		
		Technology Services	Risk Management	Total
Proposed March 29, 2024		(1,819,838)	(979,528)	(2,799,366)
	Changes			
Staff Review April 18, 2024				
Reduction in charges for services to General Fur	21,025	2,318	18,707	
Reduction in charges for services to other funds	8,084	5,761	2,323	
Change for decrease in budget				29,109
				(2,770,257)
Projected Final Budget		$ (1,811,759)	$ (958,498)	$(2,770,257)
			Total Change	**-29,109**

ENTERPRISE FUNDS

Expenditure Changes

Increase/-Decrease		FY25 BUDGET		
		Public Utilities	Stormwater Management	Total
Proposed March 29, 2024		$ 12,531,546	$ 1,492,485	$ 14,024,031
	Changes			
Staff Review April 18, 2024				
ISF Calculation adjustment	(2,073)	(1,508)	(565)	
VRS Recalculation	(19,336)	(19,336)		
Decrease in budget				-21,409
				14,002,622
Projected Final Budget		$ 12,510,702	$ 1,491,920	$ 14,002,622
			Total Change	**-21,409**

Revenue Changes

(Increase)/Decrease		FY25 BUDGET		
		Public Utilities	Stormwater Management	Total
Proposed March 29, 2024		$ (12,531,546)	$ (1,492,485)	$ (14,024,031)
	Changes			
Staff Review April 18, 2024				
Decrease in Transfer from General Fund	20,844	20,844		
Interest Revenue	565		565	
Change for decrease in budget				565
				(14,023,466)
Projected Final Budget		$ (12,510,702)	$ (1,491,920)	$ (14,002,622)
			Total Change	**-21,409**

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COUNTY, VIRGINIA

COUNTY ORGANIZATION AND INFORMATION



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FY 2024-25
BOARD OF SUPERVISORS

CHAIRMAN

DISTRICT 4



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

VICE CHAIRMAN

DISTRICT 5



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

DISTRICT 2

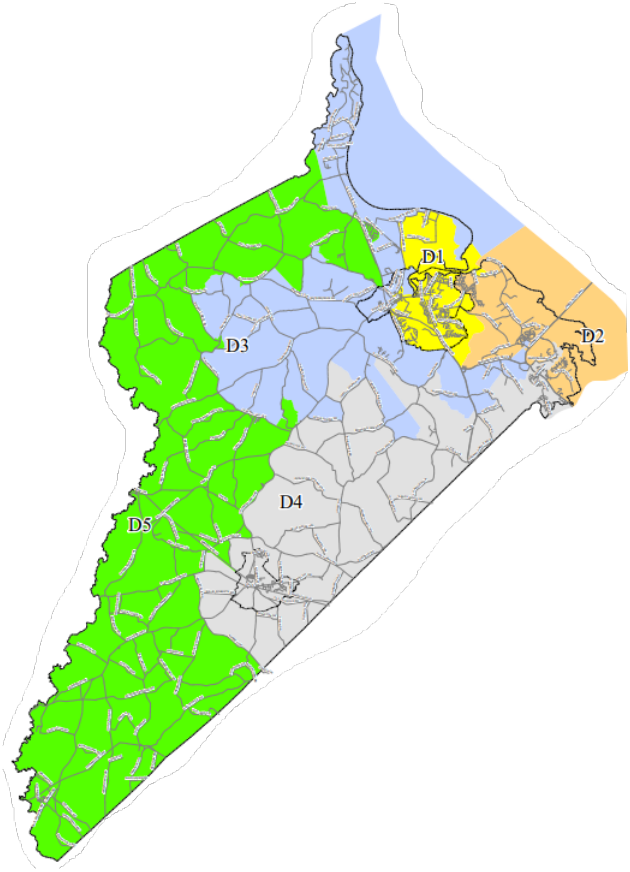


William M. McCarty Sr.
Newport District
End of Term: 12-31-2027
wmccarty@isleofwightus.net

DISTRICT 3



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



DISTRICT 1



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

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

COUNTY 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 M. 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

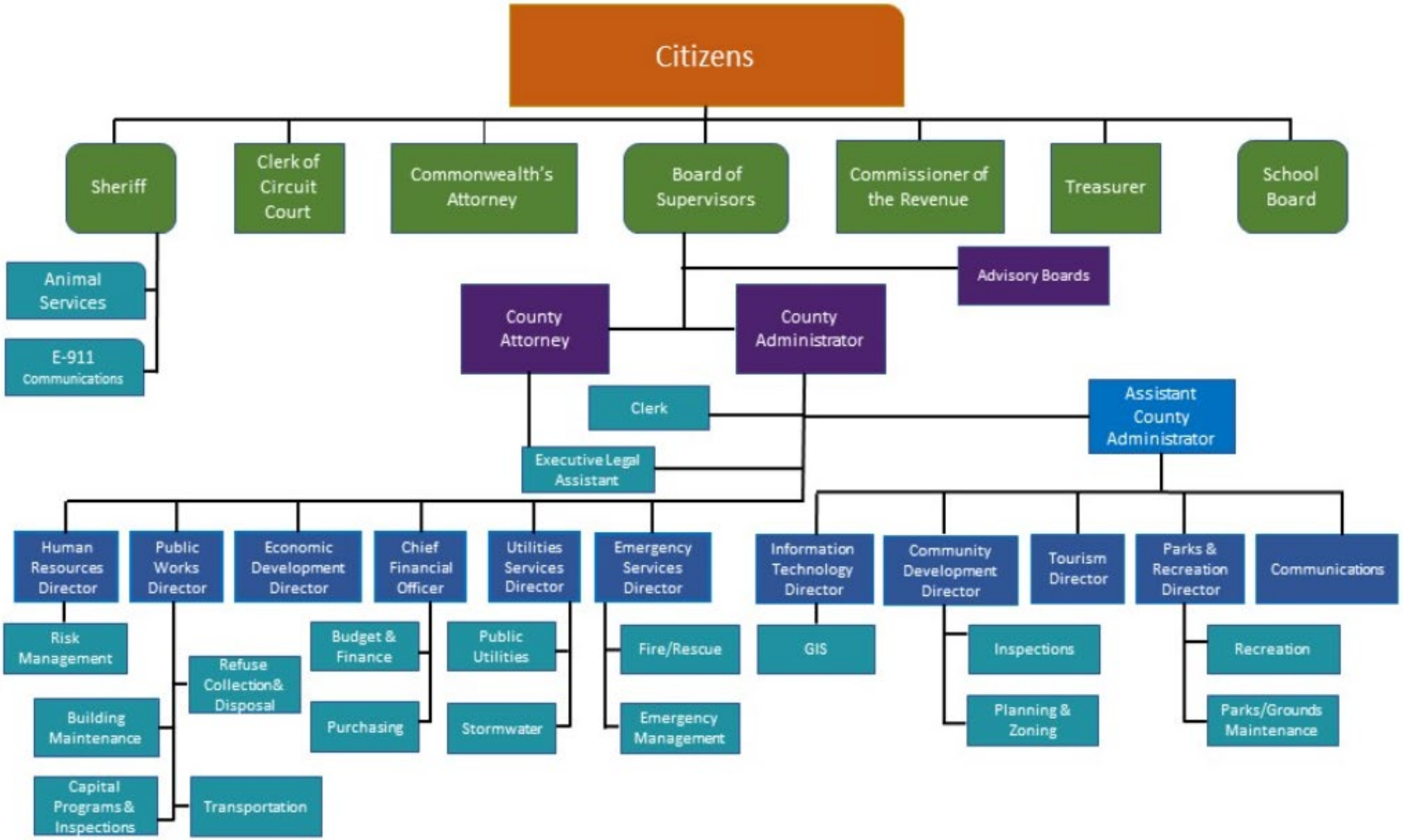
Agricultural/ Forestal District Advisory Board

Commission on Aging

E911 Advisory Board

Fair Committee

FY 2024-25
COUNTY ORGANIZATION CHART



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COUNTY, VIRGINIA

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Mission

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

Motto

A Community of CHOICE that CARES

Strategic Priorities

- **Effective Governance and Community Partnerships**

Good governance means focusing on the organization's purpose, performing defined roles and functions effectively and being accountable to the public we are privileged to serve. To be effective, government must have a positive and interactive relationship with its shareholders; its actions must be transparent; and its commitment to fiscal accountability unquestioned.

- **Economic Well-Being and Quality of Life**

Utilize Isle of Wight County's healthy mix of assets, heritage and resources to grow and diversify the community's economic base to enhance the economic well-being of citizens and businesses alike.

- **Managing Growth and Change**

Facilitate planned growth and development, while protecting and preserving natural resources, through the implementation of sound land use policies and comprehensive plans.

- **Funding the Future**

Continue to develop structurally balanced financial plans, adhere to adopted financial policies, and make wise use of available resources to provide essential services and fund projects that will enhance quality of life for *all* citizens.

ISLE CARES

CHOICE • ACCOUNTABILITY • RURAL HERITAGE • EXCELLENCE • SERVICE

Strategic Direction: Effective Governance and Community Partnerships

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

STRATEGIC DIRECTION: ECONOMIC WELL-BEING AND QUALITY OF LIFE

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

STRATEGIC DIRECTION: MANAGING GROWTH AND CHANGE

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

STRATEGIC DIRECTION: MANAGING GROWTH AND CHANGE

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



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COUNTY GOVERNMENT

The County of Isle of Wight is organized under the county manager form of government with a governing body comprised of a five-member board of supervisors elected by the citizens of the County's voting districts: Carrsville, Hardy, Newport, Smithfield, and Windsor. A chairman and vice chairman of the board are appointed by the members of the board of supervisors at the board's annual organizational meeting held each January. A county administrator is appointed by the board of supervisors to manage the daily operations of the county government. The County provides a wide array of services including public safety, health and welfare, parks and recreation, community development, stormwater, and public utilities. The County has 271 full-time employees. The County also appropriates funds to the Isle of Wight County School Board for the operation of the County's public school system.

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

HISTORY

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

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

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

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

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

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

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

COMMUNITY ATTRACTIONS

Windsor Castle Park

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



Historic St. Luke's Church

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



LOVEwork in Smithfield

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



Heritage Park

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



Isle of Wight County Museum



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

Historic Fort Huger



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

Boykins Tavern Museum



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

Farms of Isle of Wight County



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

Nike Ajax Missile Site N-75



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

Historic Main Street



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

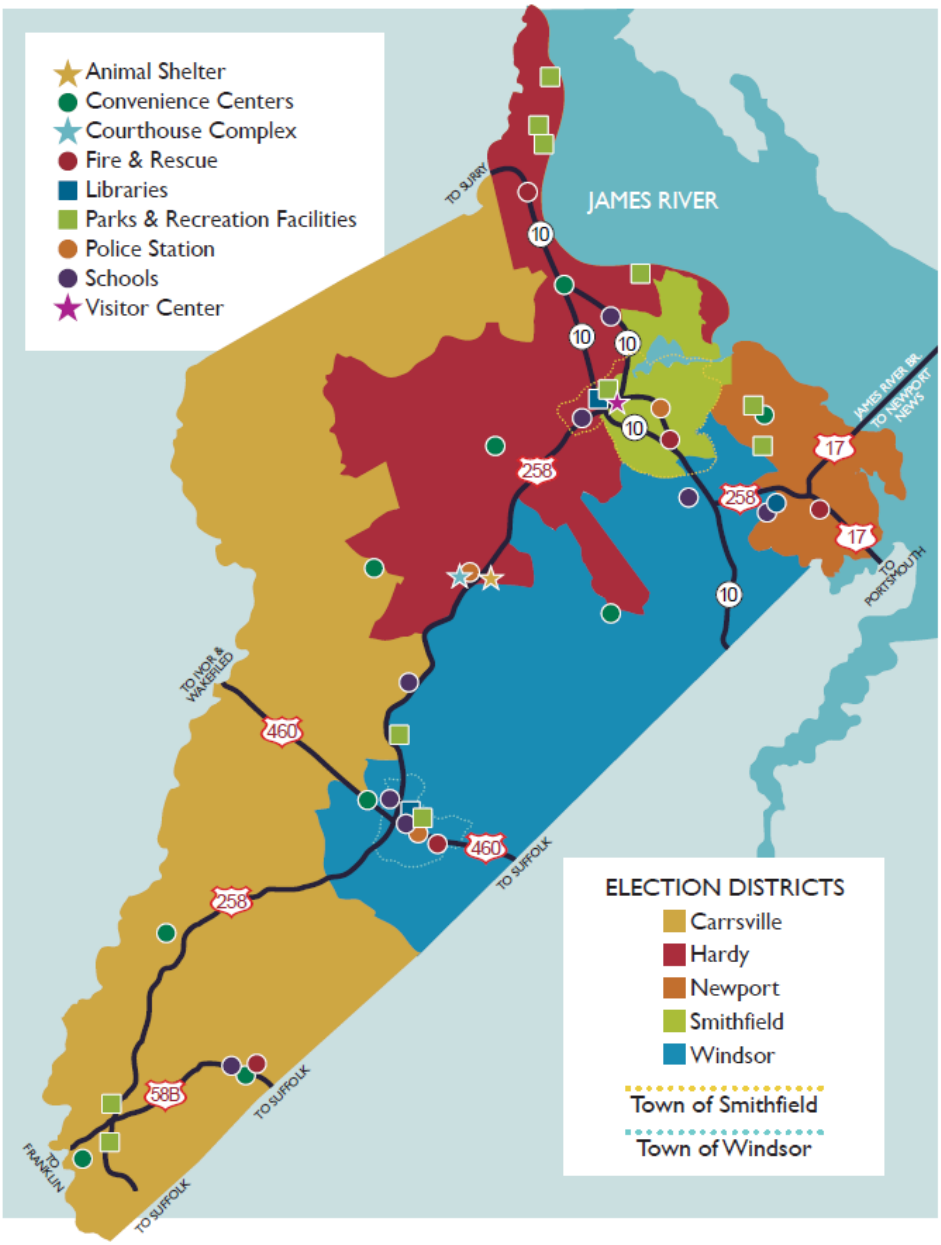


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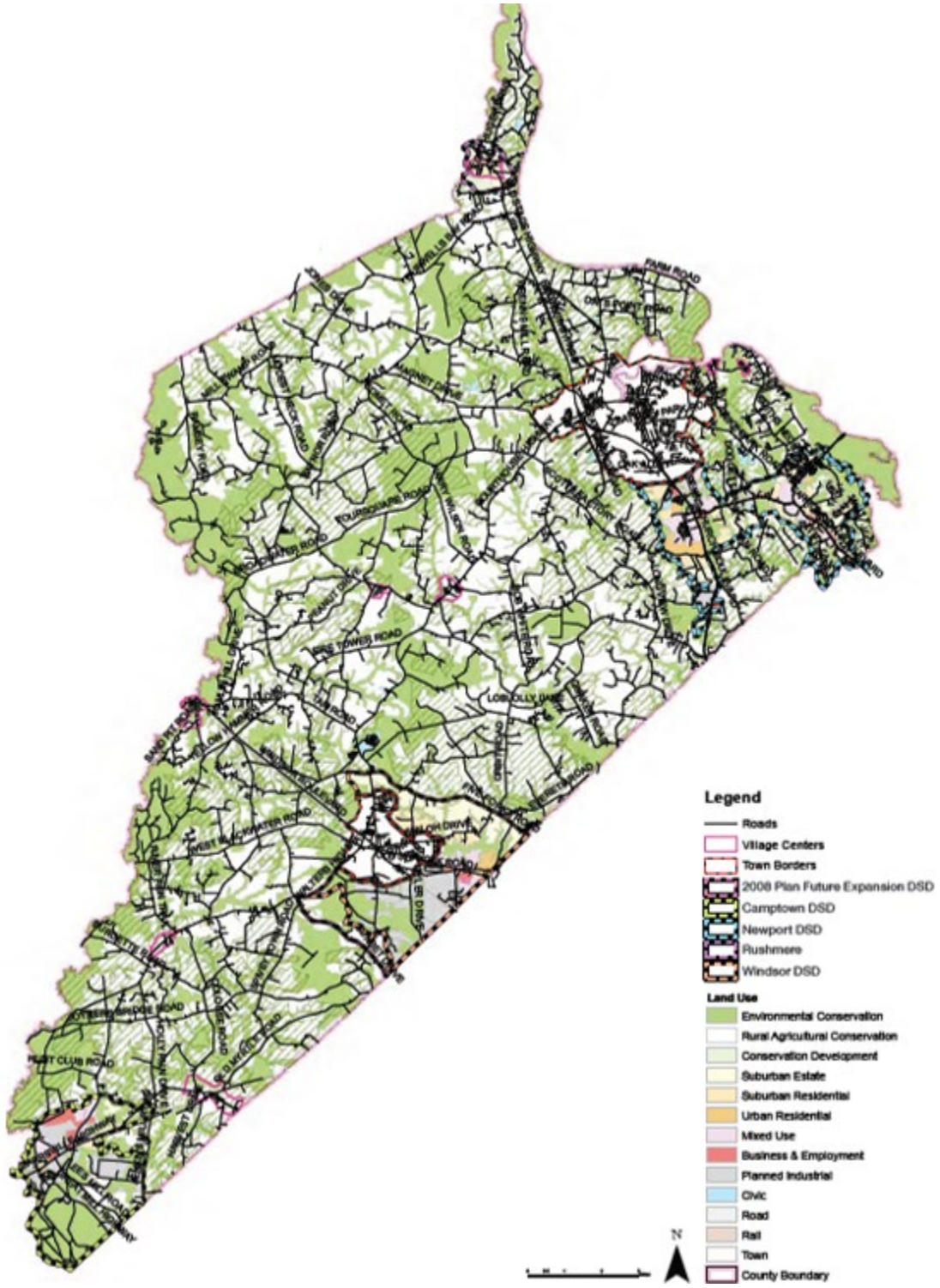
Background

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



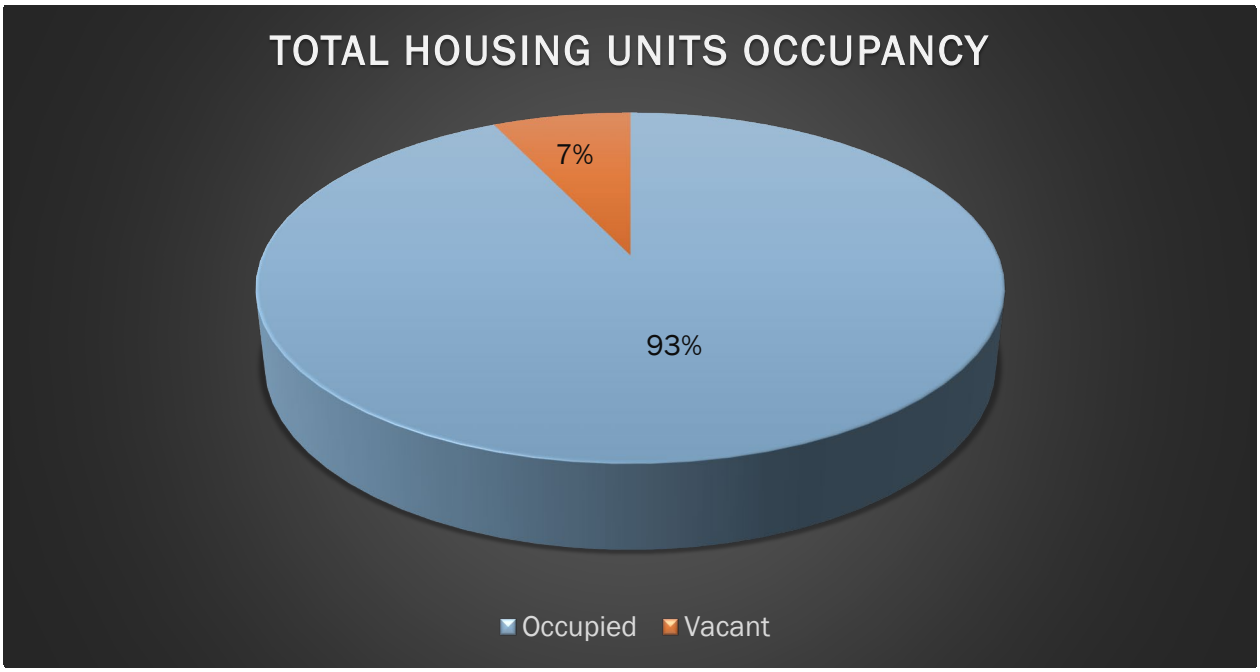
County Land Use

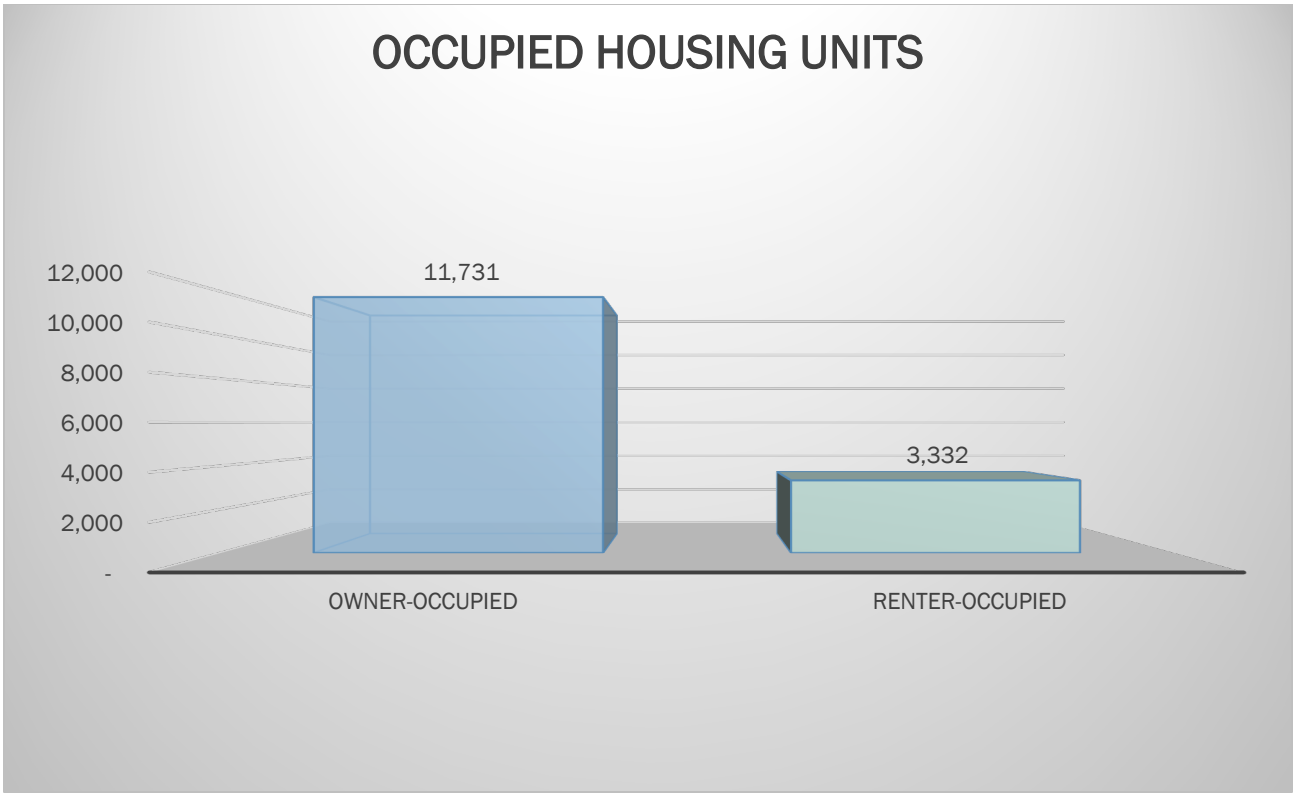


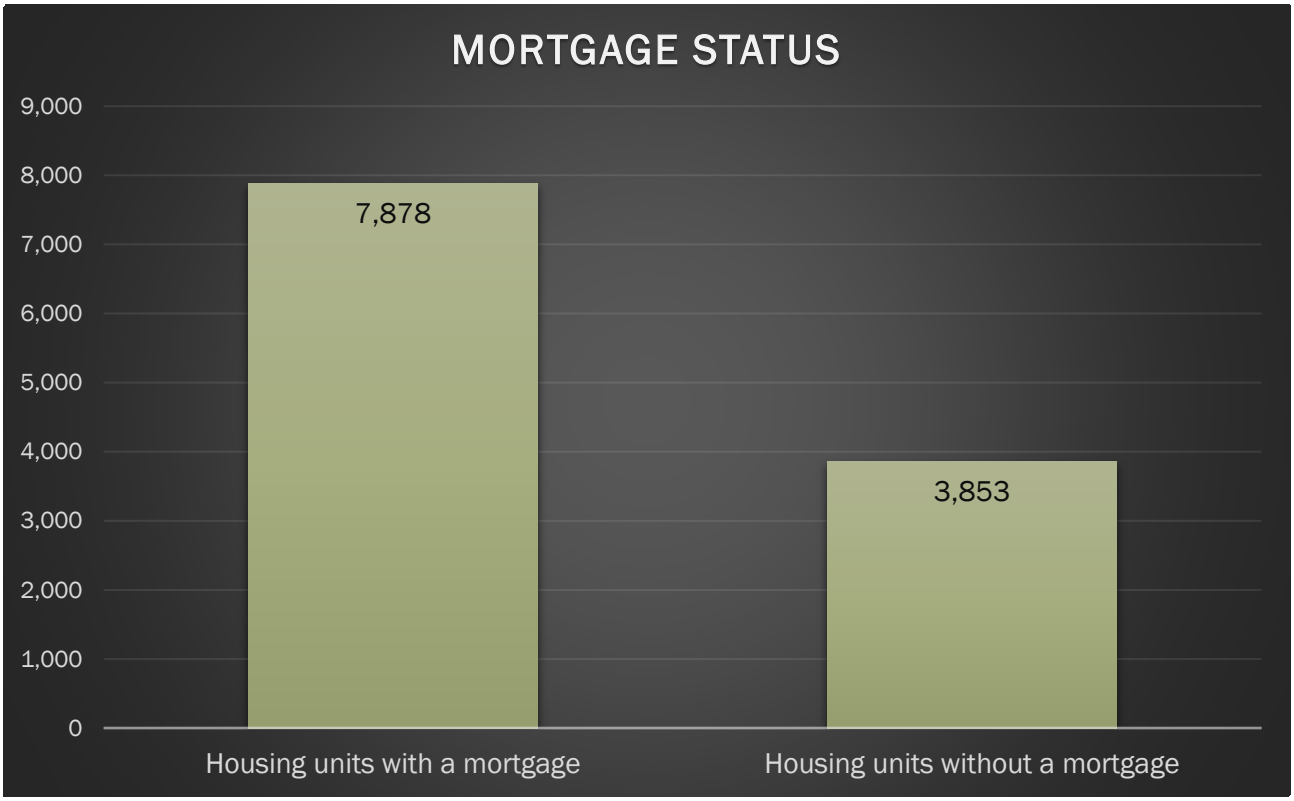
Land Use Designation	In DSD's*	%	Outside DSD's*	%
Environmental Conservation	8,908.31	37.43%	71,506.03	39.42%
Rural Agricultural Conservation	634.93	2.67%	96,955.96	53.45%
Conservation Development	458.68	1.93%	-	0.00%
Suburban Estate	3,239.94	13.61%	-	0.00%
Suburban Residential	2,449.59	10.29%	-	0.00%
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%**

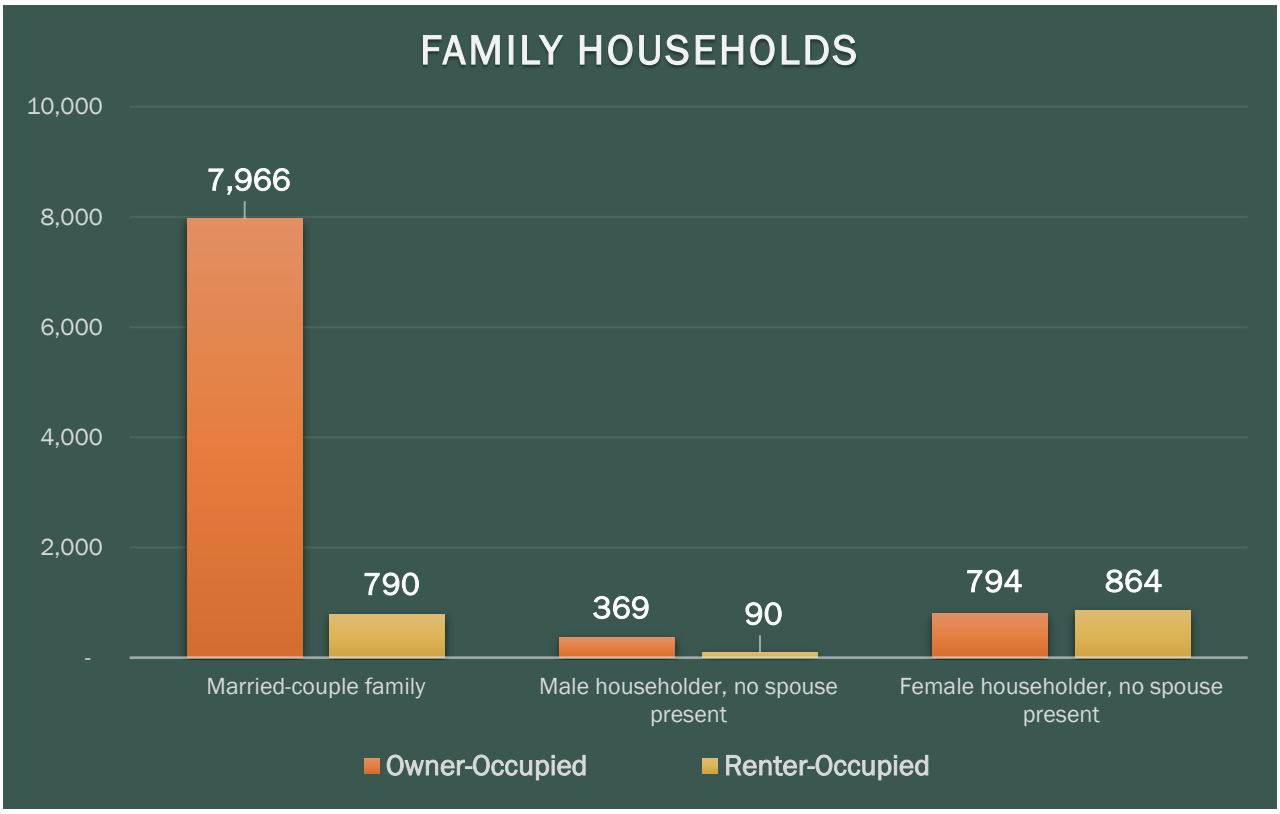
Development Service Districts

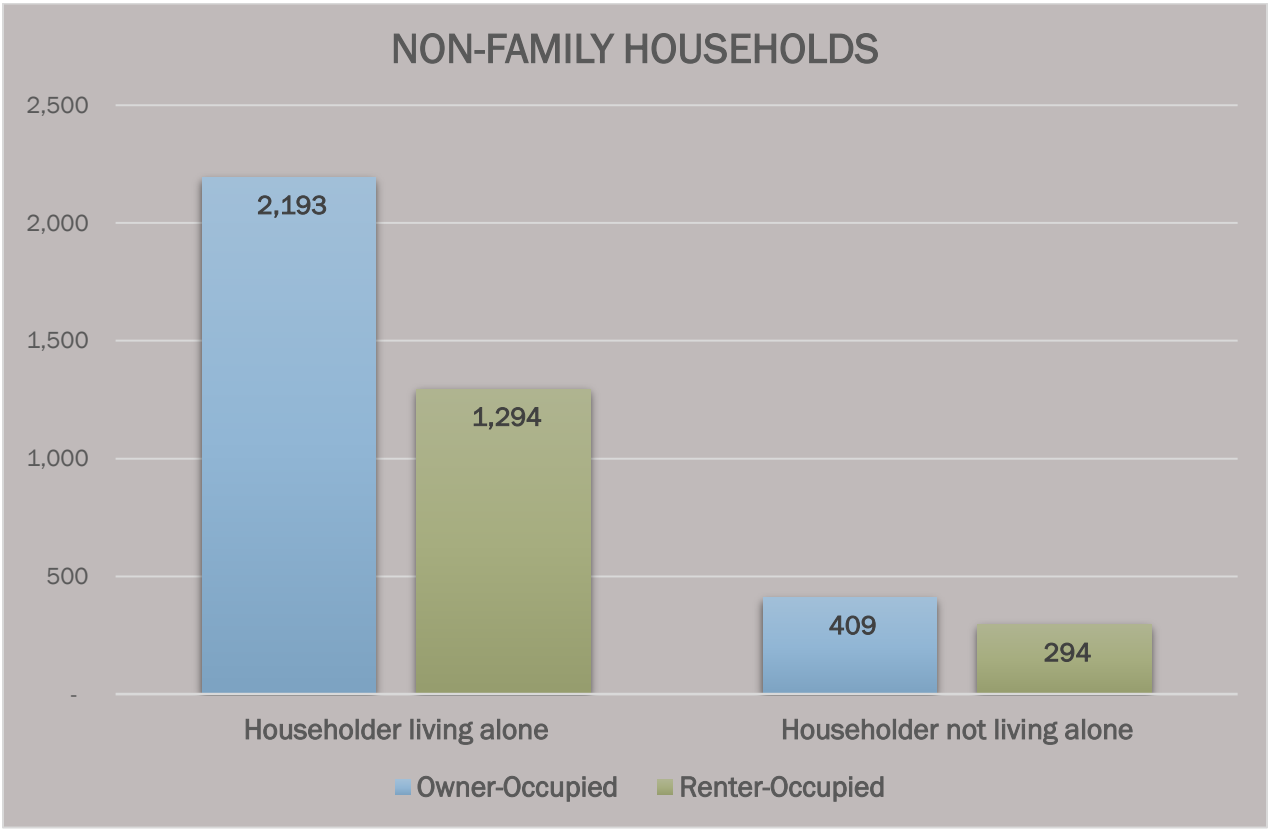
County Housing



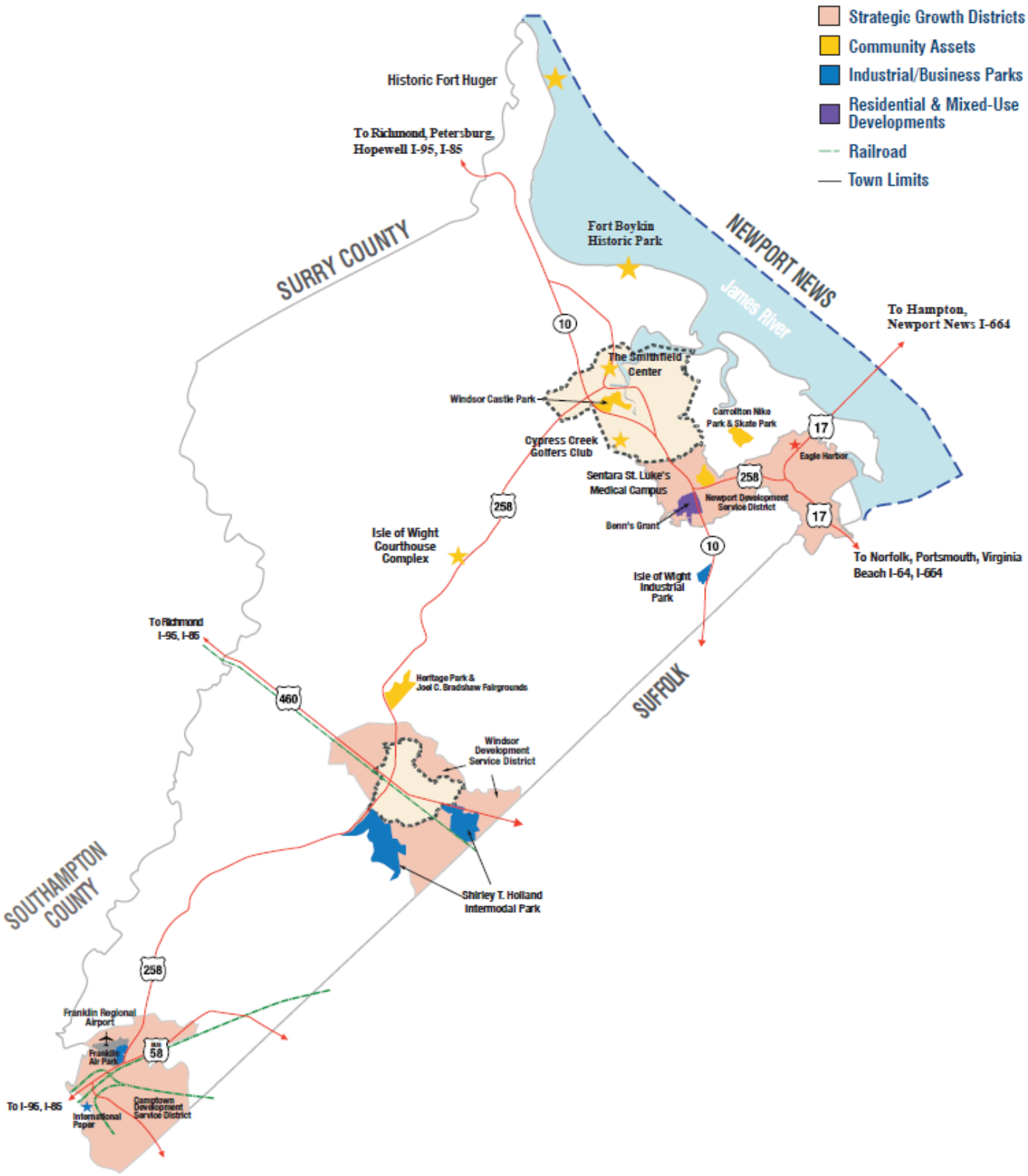

OCCUPIED HOUSING UNITS
12,000
10,000
8,000
6,000
4,000
2,000
-
11,731
3,332
OWNER-OCCUPIED
RENTER-OCCUPIED


MORTGAGE STATUS
9,000
8,000
7,000
6,000
5,000
4,000
3,000
2,000
1,000
0
7,878
3,853
Housing units with a mortgage
Housing units without a mortgage


FAMILY HOUSEHOLDS
10,000
8,000
6,000
4,000
2,000
-
7,966
790
369
90
794
864
Married-couple family
Male householder, no spouse present
Female householder, no spouse present
Owner-Occupied
Renter-Occupied


NON-FAMILY HOUSEHOLDS
2,500
2,000
1,500
1,000
500
-
2,193
1,294
409
294
Householder living alone
Householder not living alone
Owner-Occupied
Renter-Occupied

Facilities & Infrastructure



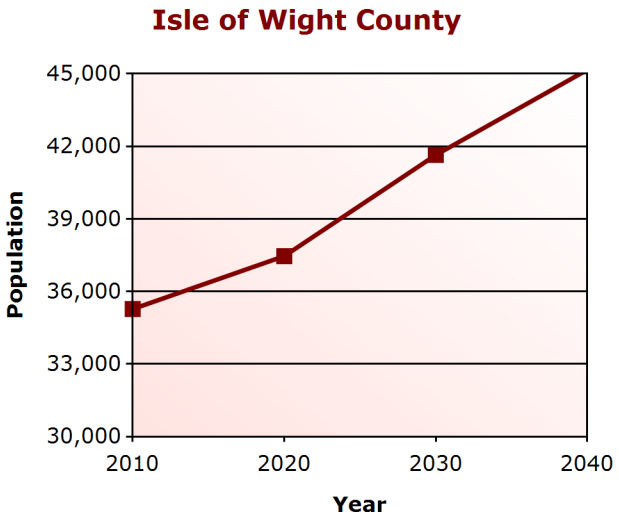
Demographic Profile

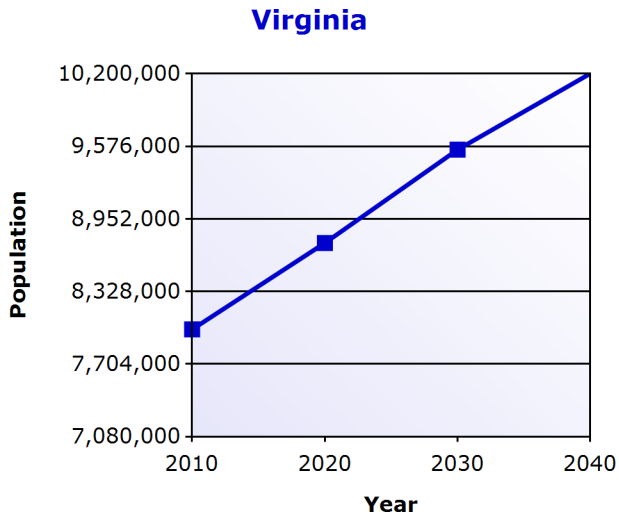
This Demographic Profile provides an in-depth analysis of the population in Isle of Wight County. Most of the data is produced by the U.S. Census Bureau.

Population by Age

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

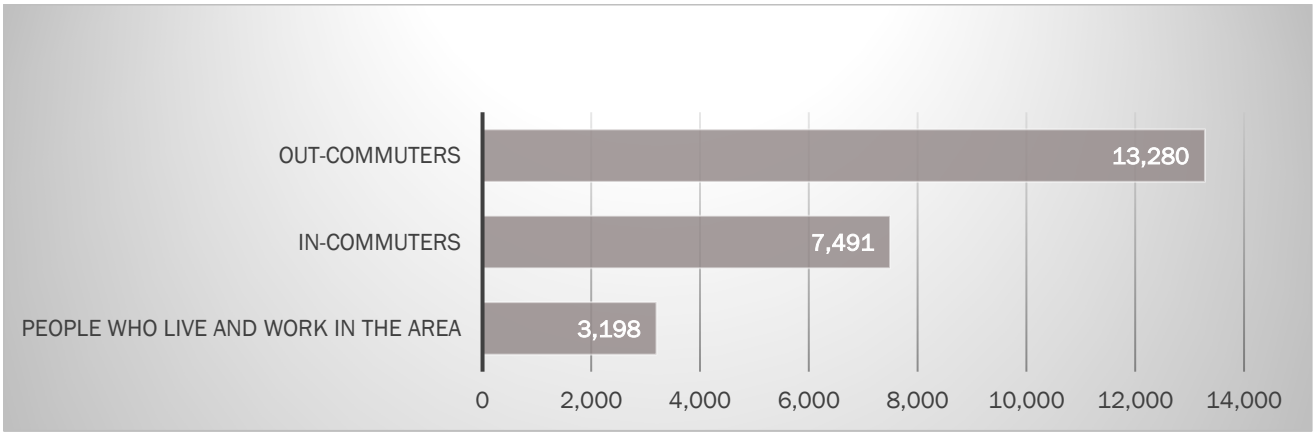
Population Change





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

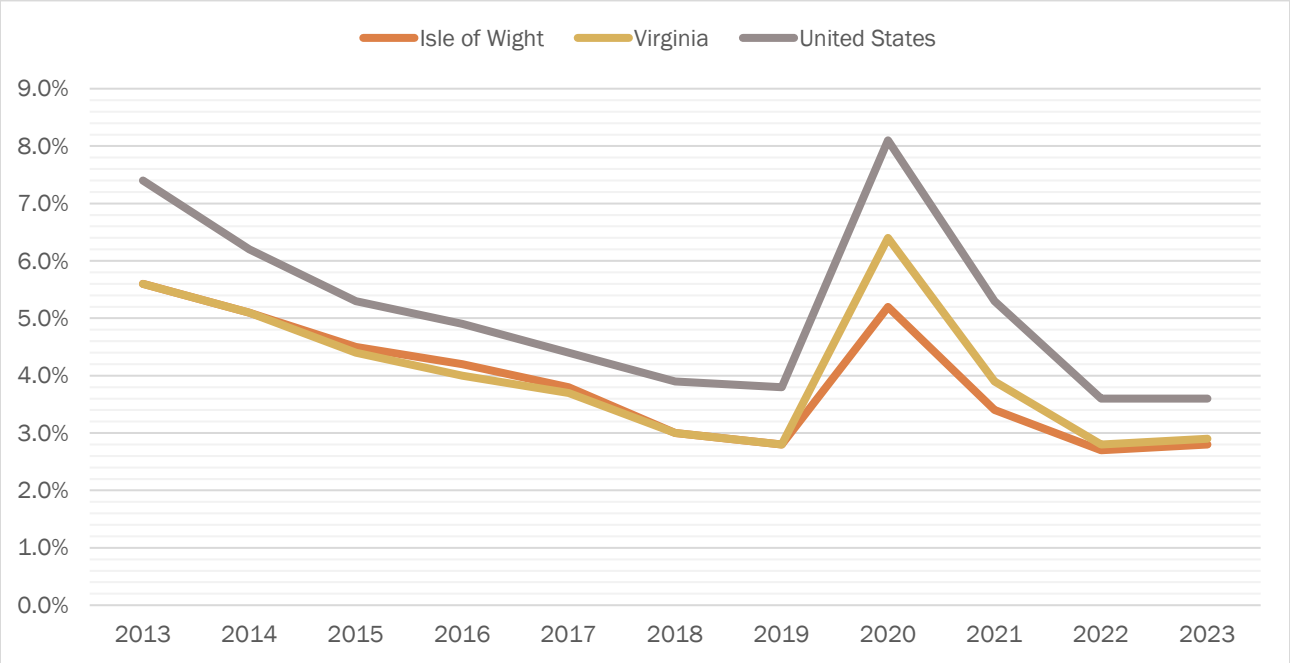
Commuting Patterns



Economic Profile

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

Unemployment Rates Trends



	Isle of Wight County	Virginia	United States
2013	5.6%	5.6%	7.4%
2014	5.1%	5.1%	6.2%
2015	4.5%	4.4%	5.3%
2016	4.2%	4.0%	4.9%
2017	3.8%	3.7%	4.4%
2018	3.0%	3.0%	3.9%
2019	2.8%	2.8%	3.8%
2020	5.2%	6.4%	8.1%
2021	3.4%	3.9%	5.3%
2021	2.7%	2.8%	3.6%
2022	2.8%	2.9%	3.6%
2023	5.6%	5.6%	7.4%

Principle Employers

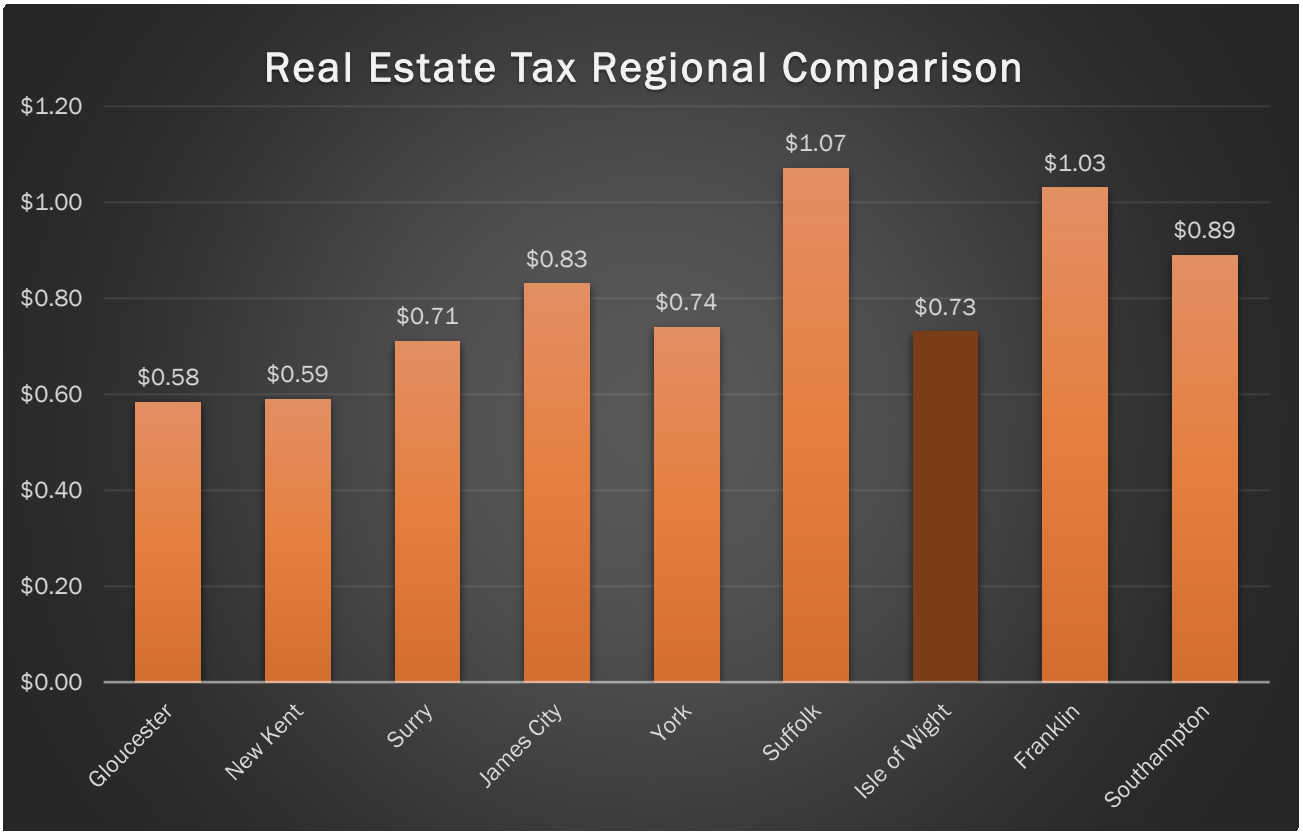
1. Smithfield Fresh Meats Corporation
2. Isle of Wight County School Board
3. Green Mountain Coffee Roa Inc
4. County of Isle of Wight
5. Smithfield Support Services Corp
6. International Paper Company
7. Food Lion
8. Cost Plus Inc
9. C R England Inc
10. Tak Investments Holding LLC
11. Riverside Regional 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

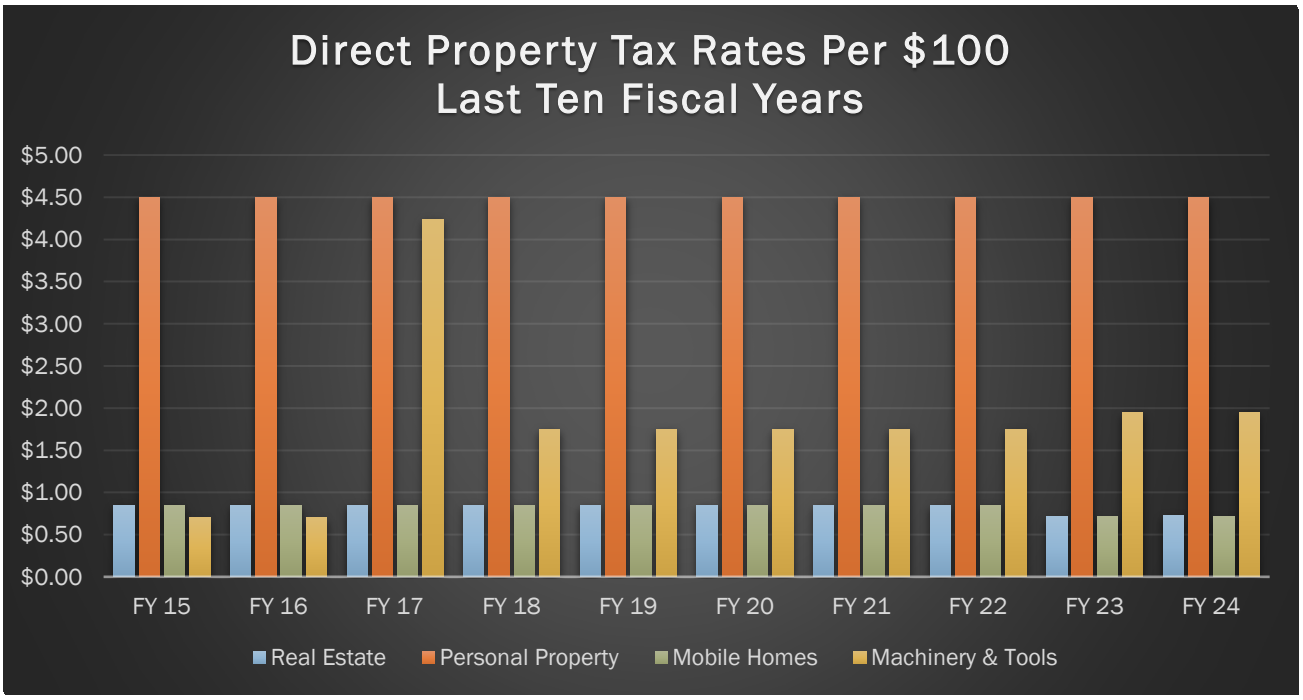
	Assessed Value	Percent of Total Assessed Value
International Paper	$91,363,800	1.73%
Vereit real Estate LP	$71,821,800	1.36%
Smithfield Farmland Corp	$29,296,300	0.55%
Smithfield Foods Inc	$16,106,700	0.30%
Eagle Harbor Apartments, LP	$26,000,000	0.49%
Eagle Harbor West LLC	$27,000,000	0.51%
Green Mountain 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%



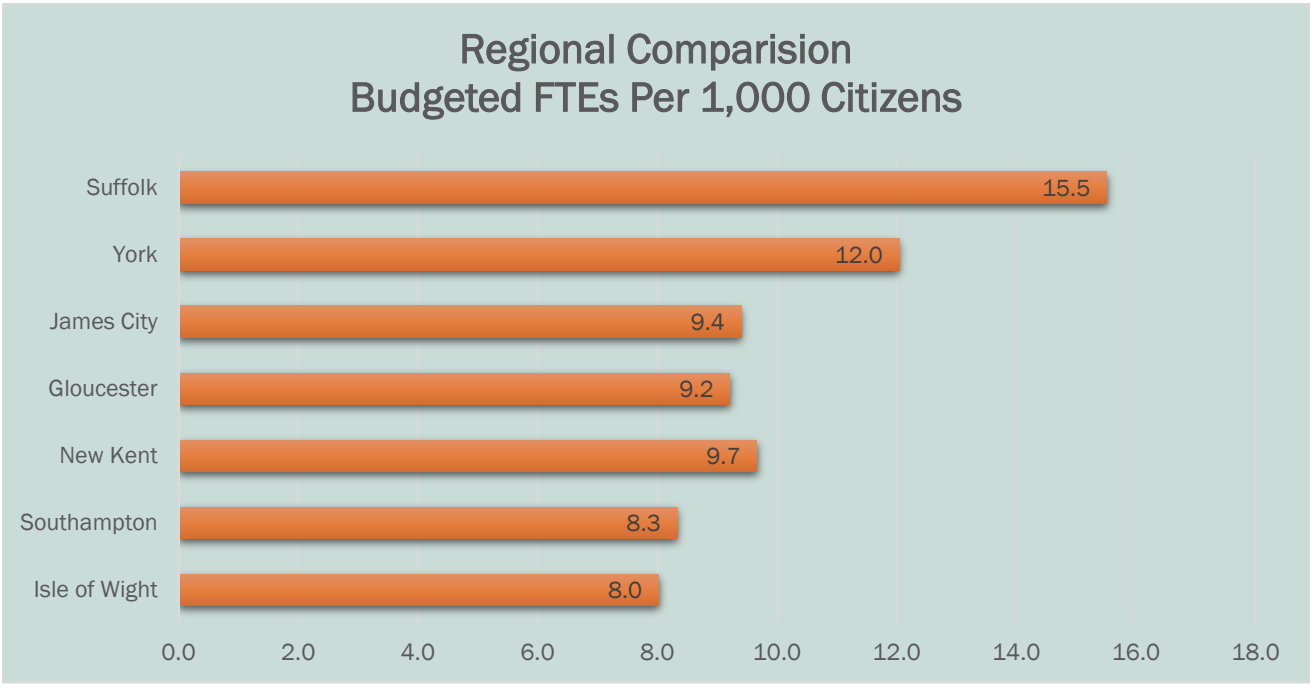
Principal Personal Property Taxpayers

	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%

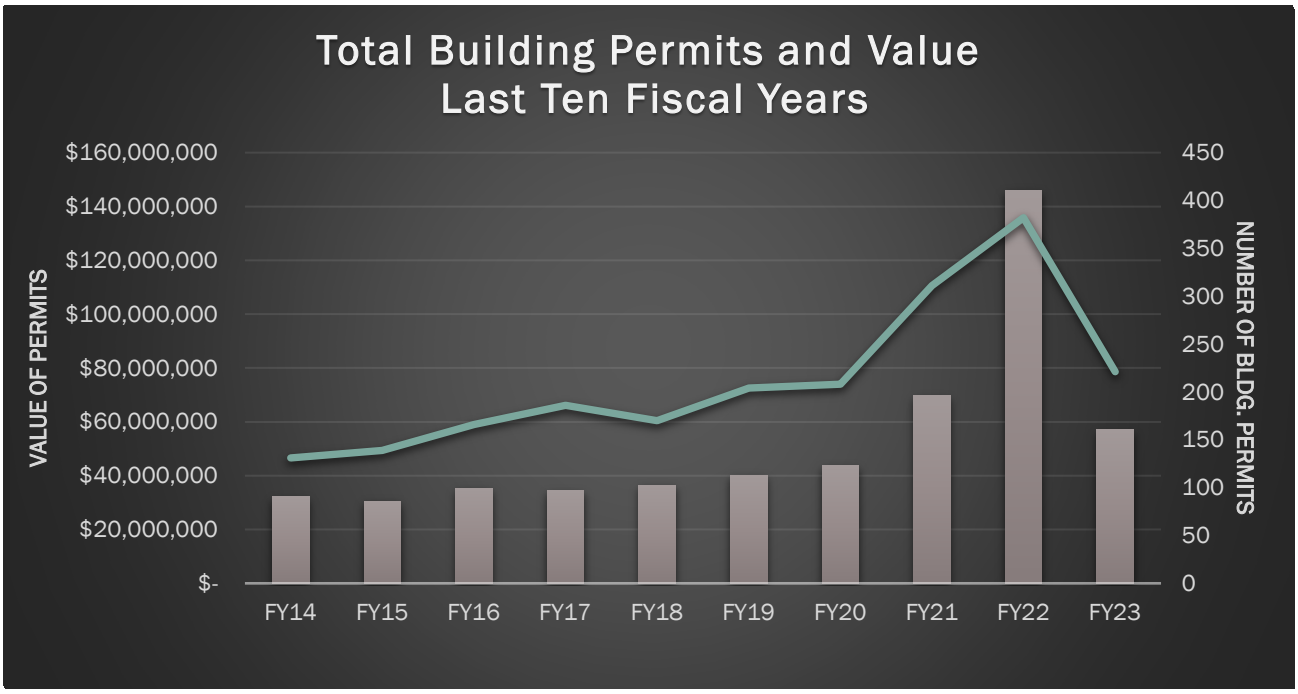


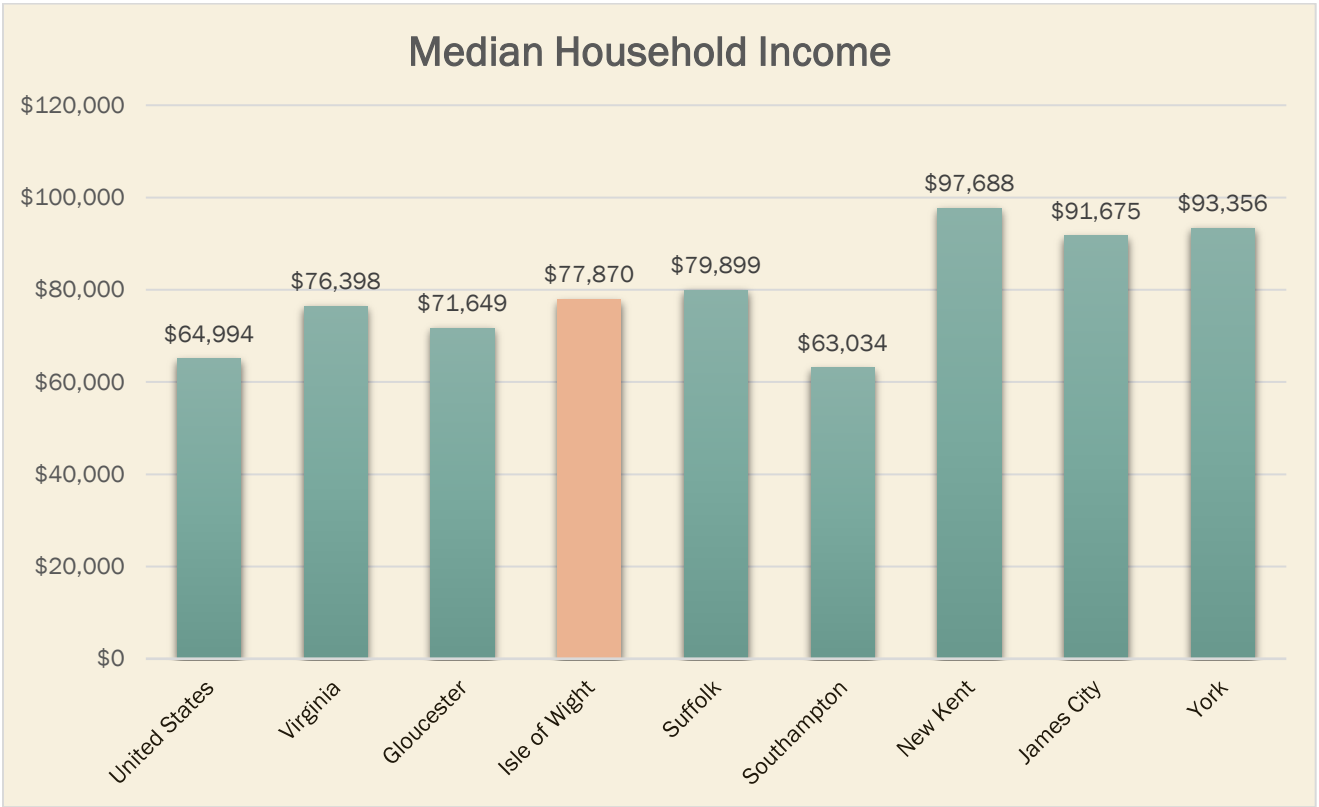


Source: Annual Comprehensive Financial Report, FY 2023



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



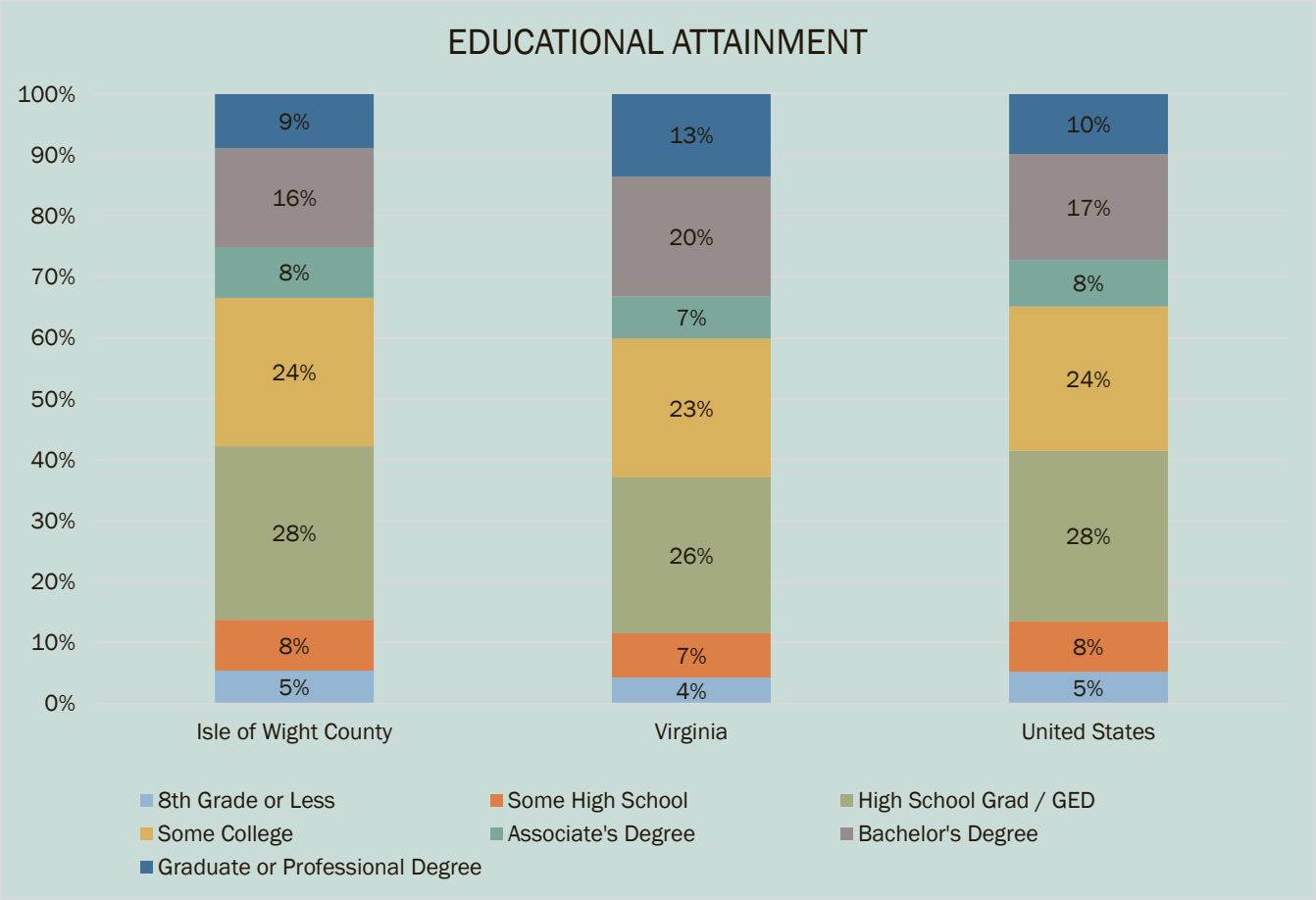


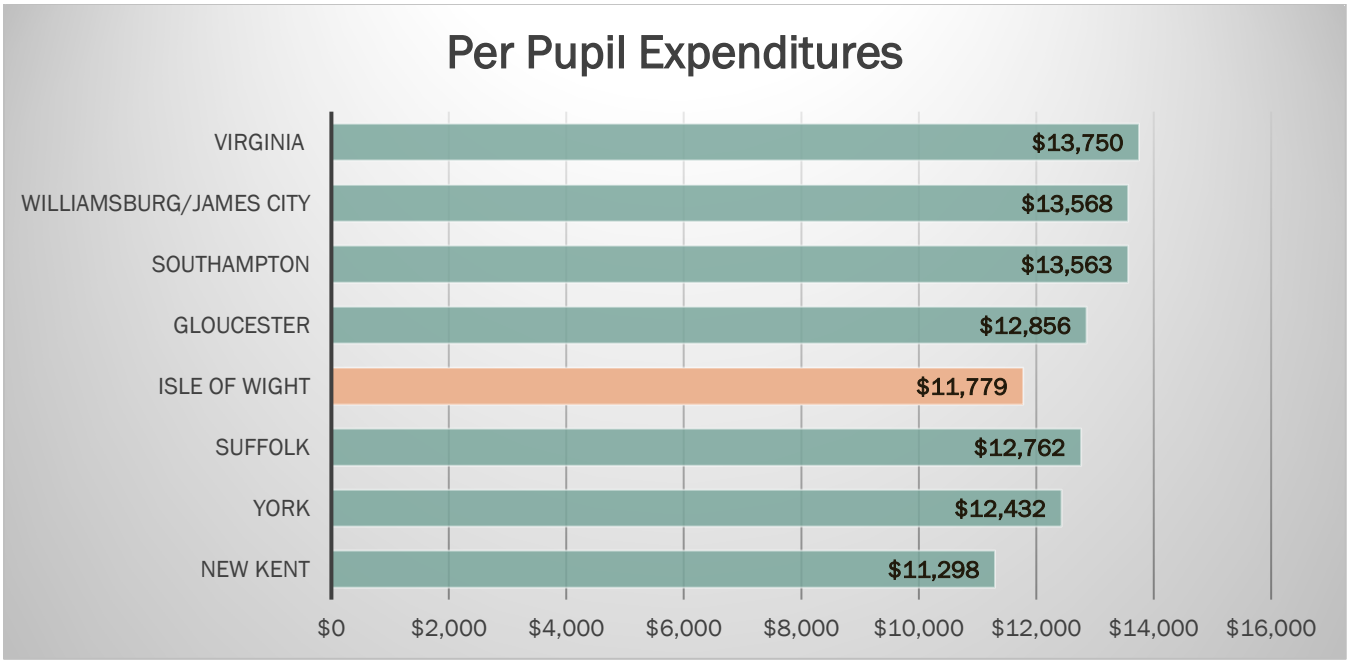
Source: U.S. Census Bureau, Median Household Income (in 2020 dollars), 5 Year Estimates

Education Profile

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

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




Per Pupil Expenditures
VIRGINIA
$13,750
WILLIAMSBURG/JAMES CITY
$13,568
SOUTHAMPTON
$13,563
GLOUCESTER
$12,856
ISLE OF WIGHT
$11,779
SUFFOLK
$12,762
YORK
$12,432
NEW KENT
$11,298
$0
$2,000
$4,000
$6,000
$8,000
$10,000
$12,000
$14,000
$16,000



BUDGET DOCUMENT OVERVIEW



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BUDGET DEVELOPMENT CALENDAR

ISLE OF WIGHT COUNTY

FY 2024-25

DECEMBER 30, 2023	Budget Packages Distributed to Departments, Agencies and Local Organizations; Web Posting
JANUARY 29, 2024	Department & Agency Budget Requests Due
JANUARY 29, 2024	County Administrator's Budget Development Meetings Begin
FEBRUARY, 2024	County Administrator's Budget Development Meetings Continue
MARCH 1, 2024	School Board Provides Proposed budget to Board of Supervisors
APRIL 1, 2024	Proposed Budget submitted to The Board of Supervisors
APRIL 4, 2024	County Administrator's Proposed Budget Presentation to The Board of Supervisors
APRIL 11, 2024	Board of Supervisors Budget Work Session
APRIL 18, 2024	Public Hearing on Proposed Budget
APRIL 25, 2024	Board of Supervisors Budget Work Session
MAY 2, 2024	Board of Supervisors Budget Work Session
MAY 9, 2024	Board of Supervisors Budget Work Session
MAY 16, 2024	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.

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

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

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

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

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

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

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

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

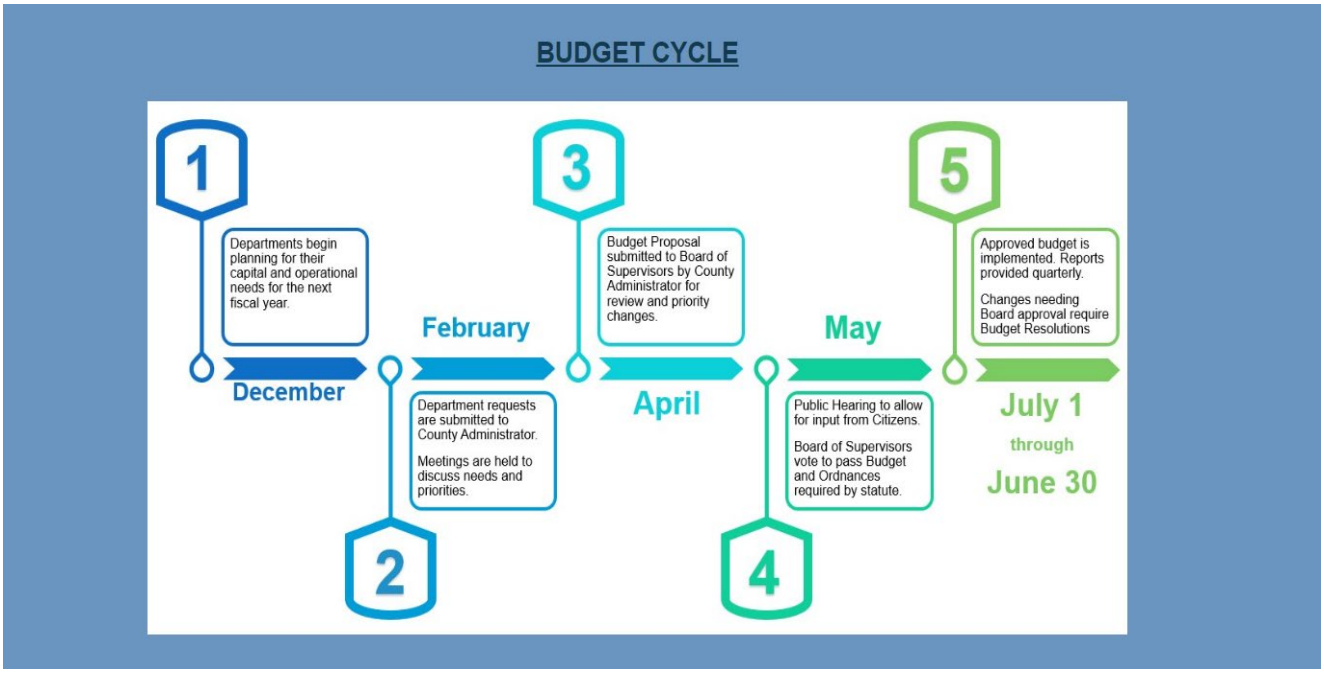
Public information meetings may be held to review the contents of the County Administrator's proposed operating and capital budget with interested citizens. Work sessions are conducted with the Board of Supervisors to review the contents of the proposed budget and receive comments and changes as directed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

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

The County Administrator is authorized to amend appropriations by transferring unencumbered amounts within the appropriated funds. Otherwise, amendments that alter the total appropriation of any Fund must be approved by the Board of Supervisors.

Appropriations for operating funds lapse at the fiscal year end with exception to outstanding encumbrances stated in a "not-to-exceed" amount in the adopted appropriations ordinance for all ongoing projects and programs.

During the year, the Board of Supervisors may approve amendments to original appropriations, primarily as a result of various federal and state grant awards. The County Administrator is authorized to reallocate funding sources for capital projects, including bond interest earnings to minimize arbitrage rebates and penalties.



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.

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

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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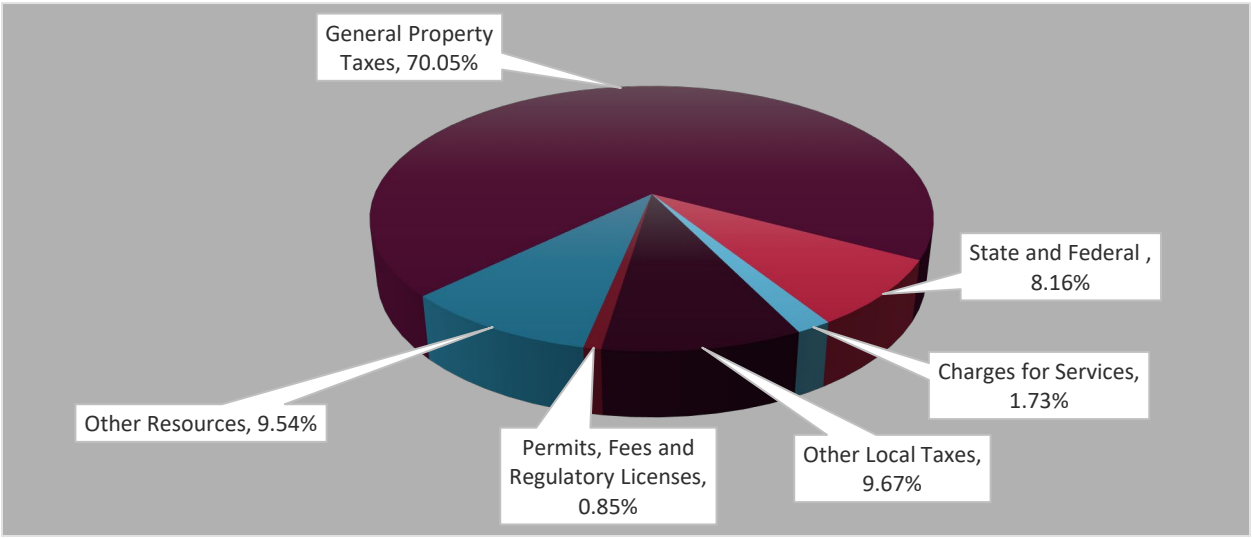
FUND SUMMARIES AND DETAILS

Isle of Wight County
Adopted FY 2024-25 Operating and Capital Budget
Annual Operating and Capital Budget by Fund

		Adopted 2023-24	Adopted 2024-25	% Change
General Fund	$	95,536,114	107,621,893	12.7%
Capital Projects Fund		7,689,445	14,053,100	82.8%
Grants Fund		569,288	574,552	0.9%
Emergency 911 Fund		2,903,474	3,102,360	6.8%
County Fair Fund		501,095	517,950	3.4%
Social Services Fund		5,323,925	5,341,330	0.3%
Children's Services Act Fund		528,791	577,440	9.2%
Debt Service Fund		948,240	945,608	-0.3%
Technology Services Fund		1,739,239	1,811,759	4.2%
Risk Management Fund		906,679	958,498	5.7%
Public Utility Fund		13,396,868	12,510,702	-6.6%
Stormwater Management Fund		1,487,500	1,492,367	0.3%
EDA		4,153,386	4,716,768	13.6%
School Funds		88,446,834	95,980,636	8.5%
Total All Funds	$	224,130,878	250,204,963	11.6%

Where Does the Money Come From?

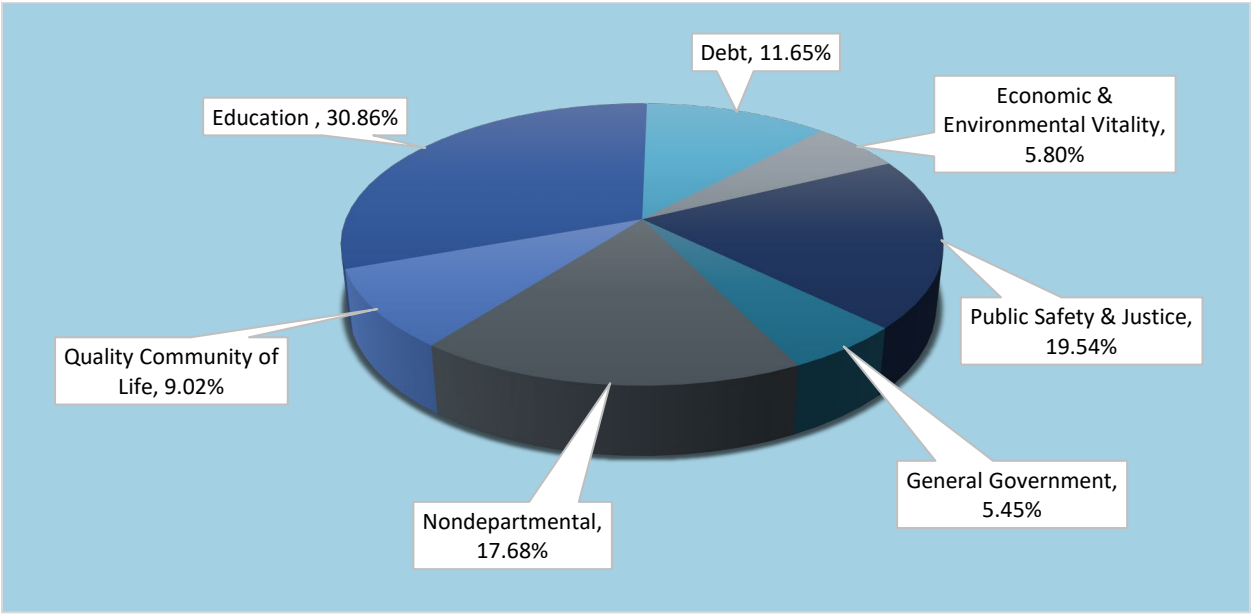
The chart below illustrates that Isle of Wight County revenues come from a variety of sources including Property Taxes, Other Local Taxes, Charges for Services, State and Federal and Other Sources.



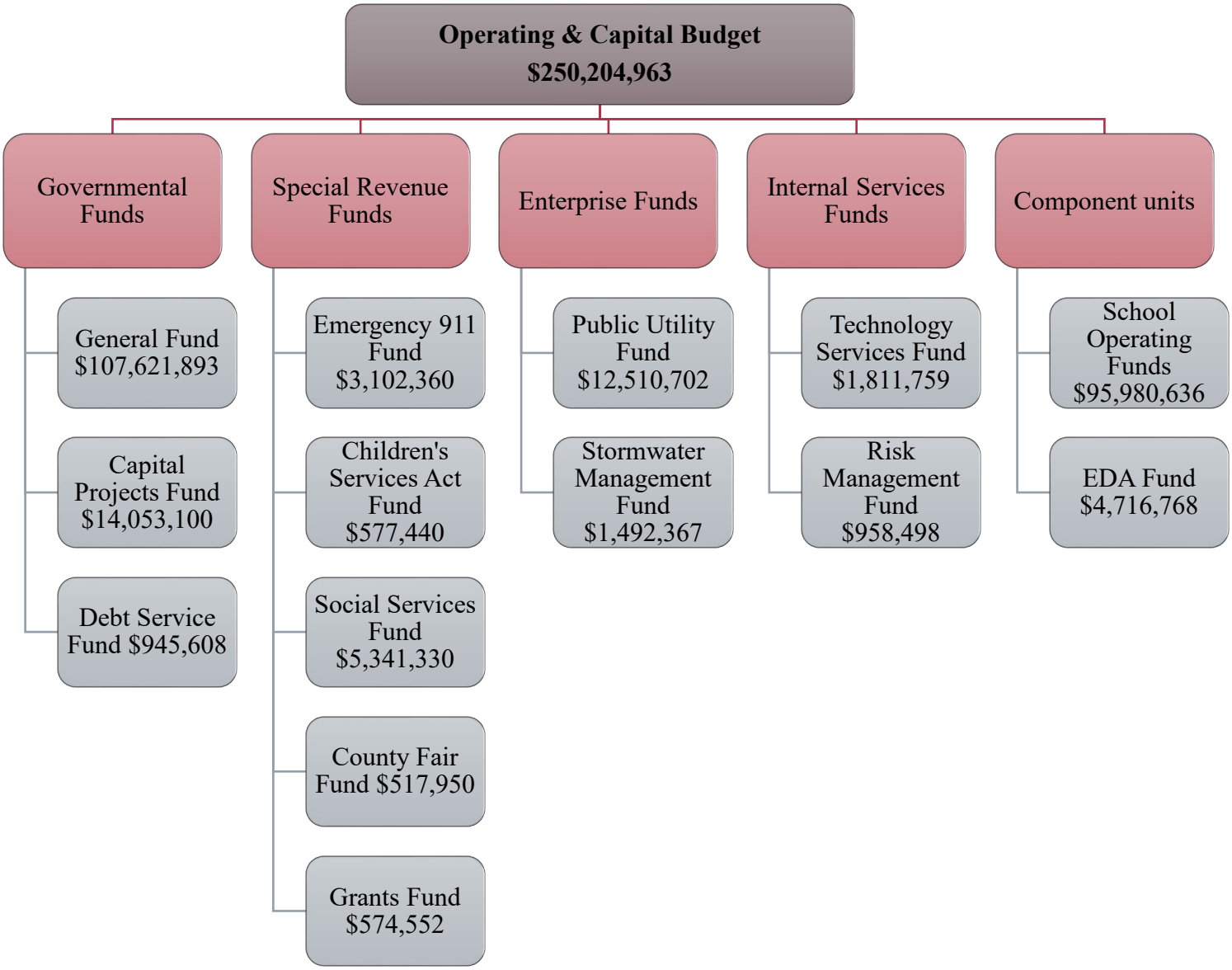
**Excluding Capital Project Fund and Interfund Transfers.*

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.



ADOPTED OPERATING & CAPITAL BUDGETS BY FUND
FY2024-25



Isle of Wight County
FY 2024-25 Operating and Capital Budget
Summary of Revenues and Expenditures for All Funds

		FY 2022-23 Actual	FY 2023-24 Amended	FY 2024-25 Adopted
REVENUES				
General Property Taxes	$	59,266,648	71,286,592	75,385,776
Other Local Taxes		10,240,105	10,342,000	10,955,070
Permits, Fees, and Regulatory Licenses		3,566,896	4,624,500	3,249,500
Fines and Forfeitures		103,099	84,000	104,500
Use of Money and Property		2,811,234	1,286,816	1,972,966
Charges for Services		9,966,598	11,249,592	11,098,336
Miscellaneous Revenue		7,368,882	1,880,578	1,590,968
Recovered Costs		691,388	2,157,259	2,121,187
Intergovernmental:				
Revenue from Commonwealth		52,980,468	57,747,672	11,339,955
Revenue from Federal Government		10,916,702	28,090,273	2,214,223
Revenue from Local		5,170,911	1,474,900	-
Other Financing Sources		954,757	22,920,122	13,586,400
Proffer Revenues		-	3,041,091	1,500,000.00
Transfers		38,204,171	44,464,203	47,595,782
Other Income		-	19,118,183	4,718,733
TOTAL REVENUES	$	**202,241,859**	**279,767,781**	**187,433,396**
EXPENDITURES - by Function				
General Administration	$	4,083,439	7,303,041	5,259,325
Financial Administration		3,144,399	3,185,896	3,373,385
Judicial		2,145,794	4,062,344	3,779,952
Public Safety		18,493,565	28,356,727	20,842,667
Public Works		7,041,752	24,785,426	7,536,400
Public Utilities		12,036,317	24,881,229	16,260,702
Health & Welfare		5,448,681	6,807,606	6,809,106
Education		105,716,036	100,248,348	42,770,169
Parks, Recreation & Cultural		3,910,694	9,238,992	4,483,395
Community Development		3,413,363	8,551,231	8,458,129
Other Public Services		2,559,412	1,627,809	1,563,517
Non-Departmental:				
Debt		12,828,059	12,284,428	12,536,849
Contingency/Other		5,413,173	3,970,501	6,164,018
Fund Transfers Out		37,271,042	44,464,203	47,595,782
TOTAL EXPENDITURES	$	**223,505,726**	**279,767,781**	**187,433,396**

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REVENUE ANALYSIS

OVERVIEW

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

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

On March 26, 2024, Federal Reserve Chair Jerome Powell announced the Federal Reserve Board is expected to cut interest rates three times in 2024. This is good news for the three major market indexes. The S&P 500, the Dow, and the Nasdaq all set record highs today. While inflation peaked at 9.2% in June 2022, it is currently at 3.2%. The Federal Reserve expects the inflation rate to go lower gradually and level out at the 2.6% range.

The U. S. Department of Labor reported on March 8, 2024, that the national unemployment rate for February was 3.9%, down dramatically from the beginning of the pandemic when the unemployment rate was 14.7% in April 2020. The U.S. January unemployment rate was the lowest in 54 years.

In Virginia, the January unemployment rate was 3.0%, and Isle of Wight was 2.6%. Our low unemployment rate means individuals have jobs and the ability to make purchases. This is reflected in the increased sales tax and discretionary spending such as meals tax revenue.

The FY25 Revenue Forecast is based on the current historical trends. Construction of the Riverside Hospital Complex will result in sustained economic growth in the northern portion of the County. The 2025 Revenue Forecast is conservative, and revenues should be monitored in the coming months to determine future trends.

GENERAL FUND REVENUES

General Fund revenues for FY2025 are projected to be $107,621,893, an increase of 8.35% percent over the FY2024 amended budget forecast. The change is attributed to an increase in the assessment base and the steady recovery of various tax income sources.

	2022 ACTUAL	2023 ACTUAL	2024 ORIG BUD	2024 AMENDED	2025 ADOPTED
Real property taxes	$ 61,954,999	59,266,648	71,286,592	71,286,592	75,385,776
Other property taxes	9,407,999	9,709,322	9,781,000	9,781,000	10,411,000
Permits, fees & licenses	816,833	724,317	611,000	611,000	811,000
Fines & forfeitures	90,024	103,099	84,000	84,000	104,500
Revenue from use	-165,241	1,527,327	685,000	1,160,000	1,875,000
Charges for services	1,821,631	1,853,111	1,878,064	1,878,064	1,863,310
Recovered cost	721,482	644,092	699,505	2,140,989	2,120,687
Miscellaneous	570,963	1,408,384	1,215,003	1,279,847	981,792
Non-categorical aid	5.518.795	5495403	5,487,890	5,487,890	5,487,890
Categorical aid	2,443,979	2,733,136	2,740,577	2,776,177	3,124,963
Revenue from the commonwealth	152,577	171,052	145,766	226,764	165,734
Federal revenues	416,641	51,926	-	-	-
Other financing sources	9,266,758	1,795,879	921,717	2,699,163	5,290,241
Total general fund revenues	$ 87,498,645	85,483,696	95,536,114	99,411,486	107,621,893

LOCAL TAX REVENUE

Local tax revenue consists of general property taxes (real estate, personal property, public corporation taxes) and other local taxes (sales, communication sales, consumer utility, consumption, business license, lodging, meals, motor vehicle license, cable franchise, bank stock, recordation and probate). The general property and other local tax categories comprise 80% of all general fund revenues and are largely reflective of local economic conditions.

- General Property Taxes

General property taxes account for 70% of the total general fund revenue. These revenues are significantly influenced by the economy. Overall, general property tax revenue is projected to increase 5.75% over the previous year. The real estate tax rate was increased to $.73 per $100 of assessed value. Housing starts declined 22% in 2023. This is the second consecutive year in which the housing starts have declined from the previous year. There were 269 housing starts in 2022 compared to 211 in 2023. An analysis of the five previous January – February periods indicate new housing starts are slowing, as only 33 new housing starts in 2023 compared to 30 in 2024.For the first time, more condo/ townhouses (139 units- 52%) were built than regular single-family homes (127 units- 48%).

		2022 ACTUAL	2023 ACTUAL	2024* ORIG BUD	2025* ADOPTED	PCT * CHANGE
REAL PROPERTY TAXES						
Real Estate - Current	$	39,170,549	39,861,581	45,302,592	47,459,476	4.8%
Real Estate - Delinquent		394,982	722,237	750,000	750,000	0.0%
Public Service Property		1,579,536	1,462,882	1,350,000	1,551,300	14.9%
Personal Property- Current		11,788,428	13,353,640	14,100,000	14,700,000	4.3%
Personal Property- Delinquent		1,080,293	1,278,647	750,000	1,300,000	73.3%
Mobile Home Tax - Current		164,609	154,314	170,000	155,000	-8.8%
Mob. Home Tax -- Delinquent		19,074	23,964	15,000	20,000	33.3%
Boat/Airplane Tax - Current		118,172	112,712	125,000	130,000	4.0%
Boat/Airplane Tax - Delinquent		14,162	15,167	15,000	15,000	0.0%
Machinery/ Tools -Current/Delinquent		5,066,064	-349,385	5,929,000	6,220,000	4.9%
Equipment-Current		1,873,524	1,773,734	2,150,000	2,285,000	6.3%
Equipment-Delinquent		577	-6,262	-	-	0.0%
Penalty		495,756	601,420	450,000	550,000	22.2%
Interest		189,273	261,995	180,000	250,000	38.9%
Total Real Property Taxes	$	61,954,999	59,266,648	71,286,592	75,385,776	5.8%

As a result of the 2023 general reassessment of real estate, the average new single-family home assessment in FY24 is $523,000, which is up $214,000 from the year before. Condo/townhouses assessment average is $215,000 in FY24.

A significant change in the type of housing is noted for 2023. In 2018, condo/townhouses represented only 6% of the completed units. The significance of this is in the value of the units. The condo/townhouse units average $309,000 less in assessment than single-family units. The condo/townhouse units generate approximately $2,200 less in taxes than the single-family units. The shift to increased condo/townhouse units may be an economic trend. This type of unit is more affordable now that interest rates are higher.

Commercial development and construction were basically non-existent in FY23 and represented just over 1% of the total new construction assessments. The forecast for FY25 includes increased new commercial construction, which is estimated to represent over 5% of the total new construction assessments.

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

Currently, 601 Disabled Veterans are receiving the exemption. Additionally, upon the death of the Disabled Veteran, the exemption is passed on to the surviving spouse, who will continue to receive the exemption until the spouse's death or remarries. The Commonwealth of Virginia mandates this relief program. The amount of tax exempted for Disabled Veterans relief in FY24 was approximately $1,963,000, which was a 54% increase over the previous year. The current median tax relief for the Disabled Veteran is approximately $3,203. It also represents approximately $282,000,000 in assessments, and the median value of the home and lot exempted is $460,200. The amount of taxes exempted by the Disabled Veterans Relief program continues to increase annually. Last year, Isle of Wight County ranked 3rd highest in the state for the percentage of real estate assessments being applied to the Veterans exemption. The amount of relief in FY24 equates to 3 pennies on the real estate rate.

Tax relief for the Elderly and Disabled provides tax relief on the dwelling and up to one acre of land owned by an Elderly or Disabled taxpayer. Qualification for this program is based on income and net financial asset levels. Currently, 468 taxpayers are receiving relief, which is up eight from the previous year. The amount of real estate taxes abated for the Elderly and Disabled relief in FY24 is approximately $535,000, which is higher than the previous year's relief. The maximum amount of relief an individual may receive is $2,000. The median amount of FY24 relief for the Elderly and Disabled is $1,118. This relief program represents approximately $75,000,000 in assessments, and the median value of the home and lot receiving relief is $181,800. The forecast below does not take into consideration the credits for these two relief programs.

The January 2024 J.D. Power Official Used Car Guide Update reported:

"*So far in January, average used-vehicle prices are $28,100, reflecting a 2.4% or $694 decrease from January 2023. The decline in used-vehicle values is translating to lower trade-in equity for consumers*."

Regarding new vehicle prices, J. D. Power reported, "*While retailers continue to pre-sell vehicles, rising inventory is enabling more shoppers to buy directly off of dealer lots. The average incentive spend per vehicle has grown 74.2% from January 2023 and is currently on track to reach $2,346*."

High-interest rates continue to inhibit the market, and the average interest rate for new vehicle loans is expected to be 7.1%. Isle of Wight County's taxable fleet declined 5% when valued in January 2024 compared to January 2023.

The year before, values declined 18%, and the 2024 percentage indicates a leveling of the values. Additionally, the Car Tax Relief percentage will decrease from 37% to 33%, resulting in less tax relief for taxpayers on their personal property taxes.

The Disabled Veterans relief is granted to approximately 601 individuals, and the vehicle tax is a total exemption with no maximum tax limit. The number of Veterans exempted is a 44% increase over last year. Additionally, 1,235 vehicles owned by active-duty service members and their spouses stationed here on military orders were exempted in 2023, which is a 6% increase from last year.

Business equipment assessments increased by 5% in tax year 2023. 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 economy continues to expand, growth in business equipment purchases will continue.

The Machinery and Tools category has experienced growth during the past three years. Assessments increased by 4% in 2023, signaling a continued trend of increased M&T purchases. An increase of 7% over current revenues is forecasted for FY25.

Public Service assessments are adjusted annually based on the real estate sales ratio as determined by the Department of Taxation. The July 1, 2023, general reassessment of real estate resulted in a higher sales ratio of properties' sale price to their assessments. The new real estate values now become the basis for the sales ratio used by the State Corporation Commission and the Department of Taxation.

The real estate sales ratio conducted by the Department of Taxation reported a 26% increase in the median sales ratio from 2022 to 2023. This increased ratio will be applied to the public service properties and will result in increased valuations and revenue. Overall, it is anticipated that the Public Service real estate assessments will experience a 33% increase in the next fiscal year while the Public Service personal property assessments will increase 39% due to the stabilizing vehicle values.

- Other Local Taxes

Sales & Use Tax

Revenue for October through March of FY24 was compared to the same time period for FY23, FY22, and FY21, which represents the post-Wayfair court case. Receipts for the year to date were totaled and the tested time period median was 48% of the yearly total. The current year's revenue was divided by the 48% median to estimate the revenue the Sales and Use tax will generate for FY24.

Based on the current calculations, FY24 Sales and Use Tax revenue should be approximately $5,278,000, and the County's portion is 84.94%, which yields $5,021,000 in revenue. For the previous three years, the median change is 12%. Because the current economic activity in the County is associated with the construction of Riverside Hospital and other commercial construction, a more positive approach should be taken. FY25 sales tax forecast is $4,400,000 and a 2.3% growth factor for FY25.

The U.S. Supreme Court Case of South Dakota v. Wayfair, Inc. ruled that states may charge sales tax on purchases made from out-of-state sellers, even if the seller does not have a physical presence in the taxing state. The 2019 Virginia General Assembly adopted legislation enabling the Commonwealth to collect sales tax on out-of-state sellers. This ruling has resulted in an increase in sales tax to the state and localities. In FY23, on-line sales tax represented 33.2% of the total sales tax revenue to the county. Currently, our median online portion of sales tax is 35.8%. This increased percentage indicates that those who are moving into the county are more likely to purchase items on-line. The forecast represents the County's portion (84.94%) of the total allocation from the state.

Communications Tax

Revenue for July – January of FY24 was compared to the same time period for FY23, FY22, FY21, FY20 and FY19. Receipts for the year to date were totaled, and the median was 59% of the yearly total. The current year's revenue was divided by the 59% median to estimate the revenue the Communications Tax will generate for FY24. Based on the calculations, FY24 Communications Tax revenue should be approximately $987,000. For the previous five years, the median change is -2.9%. Based on this year's revenue, we will see revenue increase in FY25. The revenue forecast below is pre-911 system disbursement and does not reflect the 72% County portion.

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 FY24 was compared to the same time period for FY23, FY22, FY21, FY20 and FY19. Receipts for the year to date were totaled, and the median was 59.4% of the yearly totals. The current year's revenue was divided by the median of 58.9% to estimate the revenue the Consumer Utility Tax will generate for FY24. Based on the calculations, FY24 Consumer Utility should generate approximately $1,087,000. For the previous five years, the median change is 6%.

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 tax replaced the former gross receipts tax on the electric and gas companies. Revenue for July – January of FY24 was compared to the same time period for FY23, FY22, FY21, FY20, and FY19. Receipts for the year to date were totaled and the median was 58% of the yearly total. The current year's revenue was divided by the 59% median to estimate the revenue the Consumption Tax will generate for FY24. Based on the calculations, FY24 Consumption Tax should be approximately $129,000. For the previous five years, the median change is 0.8%.

Motor Vehicle license revenue: The five previous years are used to determine the amount of revenue collected from the motor vehicle licenses. The Treasurer's January 2024 collections report was not available. Current FY24 license fees were reviewed. The forecast is for the motor vehicle license to remain level for FY25.

Mobile Homes revenue: For FY24, mobile home assessments increased by 13% from the previous year. This increase was due mainly to the increased cost of a new model mobile home. Mobile home assessment square footage rates are locked in place for four years between reassessments. Because the July 1, 2023, general real estate reassessment has been completed, mobile home values are reassessed effective January 1, 2024.

Boats/Airplanes revenue: In FY24, assessments of boats increased by 7%, and airplane assessments decreased by 6%. Fewer new boats are being purchased, and the depreciation of existing boats continues to pull down the total value. The revenue from this category will increase slightly for FY25.

		2022 ACTUAL	2023 ACTUAL	2024* ORIG BUD	2025* ADOPTED	PCT * CHANGE
OTHER PROPERTY TAXES						
Local Sales & Use	$	3,941,291	4,182,782	4,300,000	4,400,000	2.3%
Consumer Utility Tax		1,041,962	1,192,880	1,000,000	1,175,000	17.5%
Consumption Tax		127,738	143,604	140,000	140,000	0.0%
Business License Tax		1,082,494	1,205,887	1,200,000	1,200,000	0.0%
Motor Vehicles License Current		968,911	741,649	1,100,000	1,100,000	0.0%
Motor Vehicle Licenses-Delinquent		65,376	273,688	60,000	60,000	0.0%
Penalty - Taxes		10,345	8,732	7,000	7,000	0.0%
Interest - Taxes		4,180	4,784	2,000	4,000	100.0%
Taxes on Record/Wills-Local		852,700	586,902	700,000	600,000	-14.3%
Lodging Tax		84,095	93,247	85,000	90,000	5.9%
Meals Tax		641,208	758,692	725,000	1,140,000	57.2%
Communications Sales & Use Tax		571,761	500,183	450,000	480,000	6.7%
Bank Stock Tax		15,937	16,290	12,000	15,000	25.0%
Total Other Property Taxes	$	9,407,999	9,709,322	9,781,000	10,411,000	6.4%

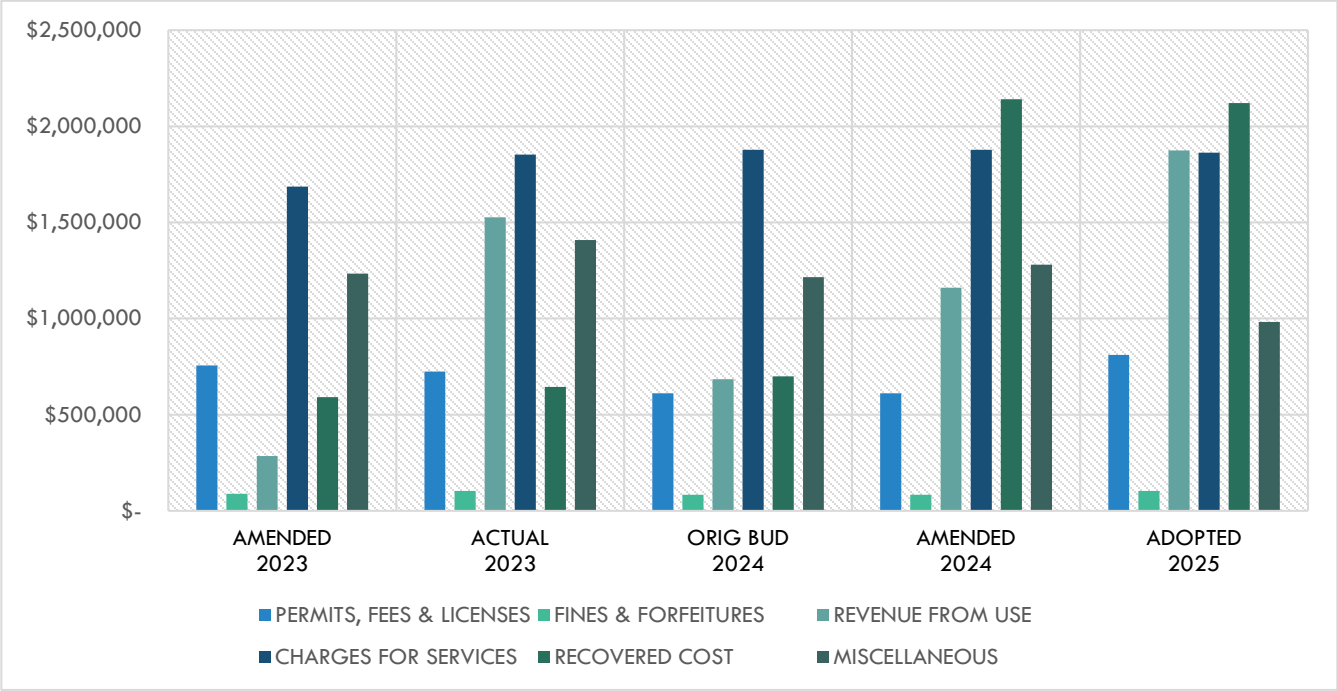
Business license revenue increased by 10% in the calendar year 2023. Additionally, the total number of licenses increased by 4% from 2022. The Contractor category experienced the most significant growth, with a 13% increase in revenue. This growth is reflective of the increase in new homes and commercial construction. The retail category also increased revenue by 11% over the previous year, which correlates to the increased sales tax collections. With the construction of the Riverside Hospital, the business license revenue will remain strong in the coming fiscal year. The forecast for this category is for county licenses only and does not include any business license information for either of the County's two towns. Businesses located in the towns are licensed by the town only.

Meals tax revenue continued to increase in 2023. The 2023 reporting period increased by 6 percent over the previous year. The median growth rate for the past five years is 6 percent.

Revenue from the lodging tax Revenue from the lodging tax remained level in 2023 as individuals. The previous years of growth in this tax has been due to individuals hosting their homes for short-term rental of their property. This new industry is going through changes to the way in which it operates as a result of legislation by the General Assembly and zoning requirements of the Board of Supervisors.

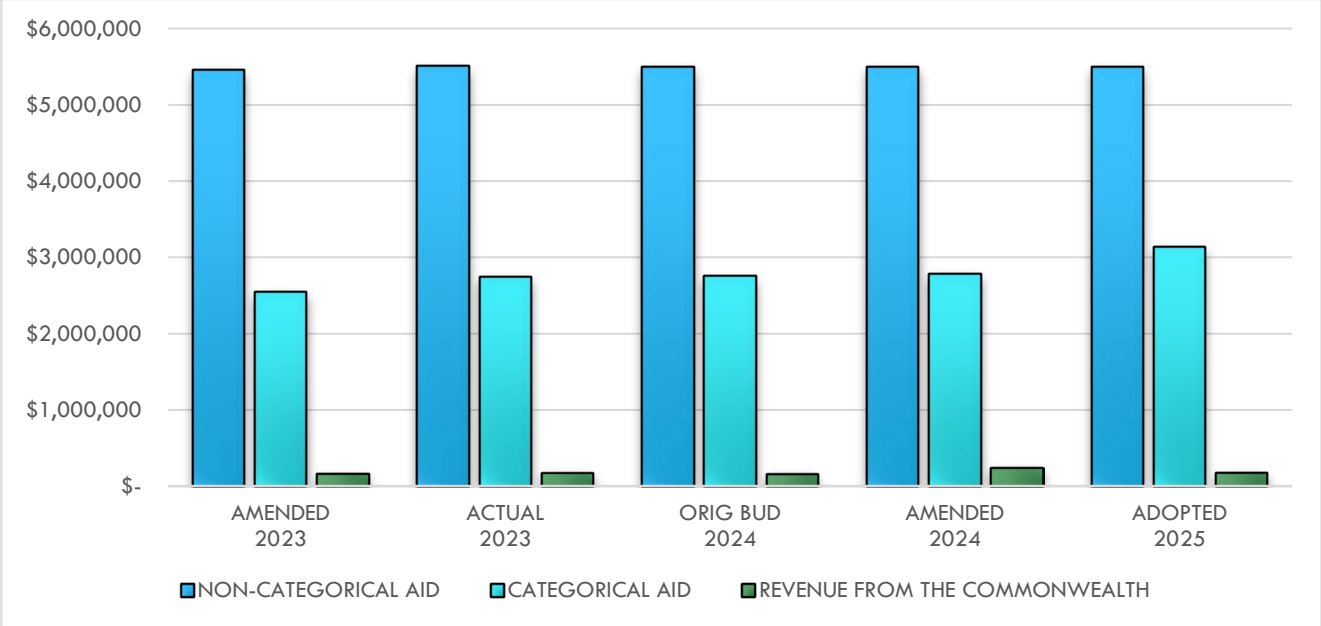
- Revenue from Fees and Charges

Revenue from fees and charges accounts for 7.2% of total general fund revenues. Included as part of this revenue category are permits, privilege fees, and regulatory licenses; fines and forfeitures; revenue from the use of money and property; charges for services; miscellaneous revenue and recovered costs. Revenue from fees and charges is projected to remain flat in FY2025.



- State Revenue

State revenue represents approximately 8.1% of the General Fund revenue and consists of non-categorical aid, shared expenses, and categorical aid. State revenue is flat when compared to the prior year's forecast.



CAPITAL PROJECTS FUND REVENUES

The capital projects fund accounts for the revenues and expenditures of resources used to acquire and construct major capital facilities and equipment. Each year, the County adopts a capital improvement plan (CIP) to identify the major capital projects over a 10-year planning horizon. Projects identified in the first year of the CIP are considered for funding in the capital projects fund budget which is adopted by the Board of Supervisors as part of the budget process. The Capital Projects Fund budget for FY25 is $14.0 million. The major projects are for Public Schools and Public Utilities. The major funding sources for these projects are the proposed Bond proceeds, transfers from General Fund and various grants.

REVENUES

	FY23-24 AMENDED	FY24-25 ADOPTED	PCT CHANGE
GOVERNMENTAL			
General Fund Transfer	$ 1,581,750	$ 2,325,000	47.0%
Appropriated Fund Balance	8,189,351	-	-100.0%
Stormwater Capital Fund Transfer	250,000	-	-100.0%
Grants and Donations	18,675,894	-	-100.0%
Proffer Revenues	1,441,091	-	-100.0%
Proposed Bond/Financing	-	7,561,100	100.0%
Bond Interest Earnings	299,701	417,000	100.0%
Transfer from EDA	450,000	-	100.0%
Existing Bonds	12,708,913	-	-100.0%
Total Governmental Revenues	$ 43,596,700	$ 10,303,100	-76.4%
ENTERPRISE			
General Fund Transfer	$ -	$ 2,000,000	100.0%
Public Utilities Operating Fund Transfer	1,875,319	-	-100.0%
Public Utilities Fund Balance	5,863,584	-	-100.0%
Stormwater Fund Balance	804,700	-	-100.0%
Stormwater Operating Fund Transfer	300,000	250,000	-16.7%
Grants and Donations	2,100,000	1,500,000	-28.6%
Total Enterprise Revenues	$ 10,943,603	$ 3,750,000	-65.7%
TOTAL REVENUES	$ 54,540,303	$ 14,053,100	-74.2%

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 $12.5 million in FY25. 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 $4.5 million from the general fund.

Public Utilities Fund

		FY 2023 Actual	FY 2024 Amended	FY 2025 Adopted	% Change
REVENUES					
Fees & licenses	$	881,855	2,530,000	950,000	-62.45%
Revenue from use		33,601	31,940	33,000	3,32%
Charges for services		5,421,442	6,386,000	6,086,000	-4.70%
Recovered cost		11,465	16,270	500	-96.93%
Miscellaneous		5,323,299	1,000	1,000	0.00%
Other Sources & Uses		-	88,000	-	-100.00%
Transfers		4,208,849	5,431,434	5,440,202	0.16%
TOTAL REVENUES	**$**	**15,880,511**	**14,484,644**	**12,510,702**	**-13.63%**

STORMWATER MANAGEMENT FUND

The stormwater management fund accounts for the revenues and expenditures of stormwater infrastructure services provided to county residents. The stormwater management fund was established in FY14 to address state and federal mandates. The fund is budgeted at $1.4 million in FY25. Revenues are derived from stormwater utility fees (99.7%) and permit and inspection fees (0.3%).

Stormwater Fund

		FY 2023 Actual	FY 2024 Amended	FY 2025 Adopted	% Change
REVENUES					
Permits, fees & licenses	$	1,458,994	1,483,500	1,488,500	0.34%
Revenue from use of money		3,844	4,000	3,867	-3.33%
Transfers & other		-	72,775	-	-100.0%
TOTAL REVENUES	**$**	**1,462,838**	**1,560,275**	**1,492,367**	**-4.35%**

Local Roots, Global Reach
ISLE OF WIGHT
COUNTY, VIRGINIA

PERSONNEL SUMMARY

Adopted FY 2024-25 Operating Budget
Personnel Summary

	FY 2022-23 Actual	FY 2023-24 Amended	FY 2024-25 Adopted	Change	Notes
General Fund:					
General Government:					
Board of Supervisors	1.0	1.0	1.0	-	
County Administration	2.5	2.5	2.5	-	
Budget & Finance	7.0	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	11.0	12.0	**1.00**	**(1)**
Treasurer	10.0	8.0	8.0	-	
Purchasing	2.0	2.0	2.0	-	
Registrar	2.0	3.0	3.0	-	
Total General Government	41.0	41.0	42.0	**1.00**	
Judicial:				-	
Clerk of the Circuit Court	7.0	7.0	7.0	-	
Circuit Court Judges	1.0	1.0	1.0	-	
Commonwealth's Attorney	8.0	8.0	8.0	-	
Total Judicial	16.0	16.0	16.0	-	
Public Safety:				-	
Sheriff Department	66.3	70.3	74.25	**4.00**	**(2)**
Sheriff - Animal Shelter	7.0	8.0	8.0	-	
Fire and Rescue Response	28.0	31.0	34.0	**3.00**	**(3)**
Fire & Rescue - Emergency Management & Billing	5.0	6.0	6.0	-	
Codes Inspections	8.0	8.0	8.0	-	
Total Public Safety	114.25	122.25	129.25	7.00	
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 and Inspections	0.9	0.9	0.9	-	
Total General Services	26.9	26.9	26.9	-	
Parks, Recreation and Cultural:				-	
Parks and Recreation - Administration	3.0	3.0	3.0	-	
Parks and Recreation- Gateways and Grounds	13.0	14.0	15.0	**1.00**	**(4)**
Parks and Recreation - Programs	5.0	6.0	6.0	-	
Total Parks, Recreation and Cultural	21.0	23.0	24.0	**1.00**	
Community Development:				-	
Planning and Zoning	9.0	9.0	9.0	-	
Economic Development	4.0	4.0	4.0	-	
Tourism	4.0	4.0	4.0	-	
Communications	1.0	2.0	2.0	-	
Total Community Development	18.0	19.0	19.0	0.0	
Total General Fund	**237.15**	**248.15**	**257.15**	**9.00**	

Adopted FY 2024-25 Operating Budget
Personnel Summary
(continued)

	FY 2022-23 Actual	FY 2023-24 Amended	FY 2024-25 Adopted	Change	Notes
Special Revenue Funds:					
E911 Dispatch	21.75	21.75	21.75	-	
Total Special Revenue Funds	**21.75**	**21.75**	**21.75**	**-**	
Enterprise Fund:				-	
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 Fund:				-	
Stormwater Management Fund	8.3	8.3	8.3	-	
Total Enterprise Funds	**31.1**	**33.1**	**33.1**	**-**	
Internal Service Funds:				-	
Technology Services	9.0	9.0	9.0	-	
Risk Management	2.0	2.0	2.0	-	
Total Internal Service Funds	**11.0**	**11.0**	**11.0**	**-**	
Total All Funds	**301.0**	**314.0**	**323.0**	**9.00**	

Notes: Changes from FY2024 Amended Budget to FY2025 Adopted Budget

(1) Addition of 1.0 FTE- Deputy Commissioner II

(2) Addition of 3.0 FTE- Court Deputies and 1.0 FTE- Patrol Deputy

(3) Addition of 3.0 FTE- Fire Medics

(4) Addition of 1.0 FTE- Parks & Grounds Attendant



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ISLE OF WIGHT
COUNTY, VIRGINIA

DEBT DETAIL

Isle of Wight County
Adopted FY 2024-25 Operating Budget
COUNTY DEBT DETAIL
Total Debt Outstanding

GENERAL FUND

		Principal Payments	Interest Payments	Total Debt Service
General Obligation Debt				
General Government	$	52,834,151	14,861,365	67,695,517
Schools		69,093,833	18,144,433	87,238,267
Total General Obligation Debt	$	121,927,984	33,005,799	154,933,783
Capital Lease Financing				
General Government	$	1,740,697	99,520	1,840,217
Technology		5,103	53	5,156
Tourism		8,021	96	8,117
Total Capital Lease Financing	$	1,753,821	99,669	1,853,490
Total General Fund Debt	**$**	**123,681,805**	**33,105,468**	**156,787,273**

PUBLIC UTILITY FUND

		Principal Payments	Interest Payments	Total Debt Service
General Obligation Debt	$	30,498,260	6,895,618	37,393,878
Capital Lease Financing		85,112	1,144	86,256
Total Public Utility Debt	**$**	**30,583,372**	**6,896,762**	**37,480,134**

ALL FUNDS

		Principal Payments	Interest Payments	Total Debt Service
Outstanding County Debt				
General Government	$	54,574,848	14,960,885	69,535,734
Technology		5,103	53	5,156
Tourism		8,021	96	8,117
Schools		69,093,833	18,144,433	87,238,267
Public Utility		30,583,372	6,896,762	37,480,134
Total County Debt	**$**	**154,265,177**	**$ 40,002,230**	**$ 194,267,407**

Isle of Wight County
Adopted FY 2024-25 Operating Budget
COUNTY DEBT DETAIL
Debt Ratio Policy Limitations

FY 25 PROJECTION

Debt Ratio Policy Limitations

4% Debt as a Percentage of Assessed Value

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

	FY25
Assessed Value	7,650,056,000
Allowed Debt Limit	***x 4%***
Debt Allowed	306,002,240
Current Debt	194,275,184
Actual	***2.54%***
Available for Issue	**111,727,056**
Proposed New Debt	$0
Meet or Exceed Limit?	Meets

12% Debt as a Percentage of General Government Expenditures

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

	FY25
Governmental Exp *(net of School&Capital)*	87,296,713
School Operating *(incl Food Svc)*	95,480,636
Budget	182,777,349
Allowed Debt Service	***x 12%***
Debt Service Allowed	21,933,282
Current Debt Service	15,540,501
Actual	***8.50%***
Available For New Debt	**6,392,781**
Proposed NewDebt	$0
Meet or Exceed Limit?	Meets

Isle of Wight County
Adopted FY 2024-25 Operating Budget
DEBT SERVICE

GENERAL FUND

	FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025* Adopted	PCT* Change
Redemption of Principal	$ 3,533,925	$ 3,533,925	4,096,353	4,096,353	4,218,714	2.99%
Redempt Principal-Schools	4,125,668	4,125,668	3,284,995	3,284,995	3,379,208	2.87%
Principal (Lease)	660,248	660,247	595,060	595,690	809,138	35.83%
Interest Payments	1,830,263	1,830,260	1,725,685	1,725,685	1,590,299	-7.85%
Interest Pay Schools	2,369,462	2,369,462	1,967,967	2,305,467	2,210,239	-4.13%
Interest (Lease)	30,215	30,339	43,032	42,402	95,415	125.02%
SBITA Financing Expense	-	37,497	-	-	-	0.00%
SBITA Financing Interest	-	642	-	-	-	0.00%
Administrative Fees	31,000	30,183	31,000	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	33.16%
Total Debt Service	**$ 12,790,617**	**12,828,059**	**12,158,396**	**12,488,896**	**12,809,124**	**2.56%**

PUBLIC UTILITIES

	FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025* Adopted	PCT* Change
Redemption Of Principal	$ 1,293,253	$ -	1,784,123	1,784,123	1,845,735	3.45%
Principal (Lease)	51,356	-	44,779	44,779	45,247	1.05%
Interest Payments	954,528	935,342	903,875	903,875	839,630	-7.11%
Interest (Lease)	2,159	2,058	1,434	1,434	765	-46.65%
Total Debt Service	**$ 2,301,296**	**937,400**	**2,734,211**	**2,734,211**	**2,731,377**	**-0.10%**

Isle of Wight County
Adopted FY 2024-25 Operating Budget
Debt Service Reserve Fund

	FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025* Adopted	PCT* Change
REVENUES						
OTHER SOURCES						
Transfers from General Fund	$ -	-	204,468	204,468	272,275	33.16%
Miscellaneous	-	80	-	-	-	0.00%
Transfers from Appropriated Fund Balance	1,432,034	-	743,772	743,772	673,333	-9.47%
Total Other Sources	$ 1,432,034	80	948,240	948,240	945,608	-0.28%
TOTAL REVENUES	**$ 1,432,034**	**80**	**948,240**	**948,240**	**945,608**	**-0.28%**
EXPENSES						
Transfers to General Fund for Debt Service	$ 924,012	924,012	-	-	-	0.00%
Transfers to Public Utilities for Debt Service	508,022	508,022	948,240	948,240	945,608	-0.28%
Total Expenses	$ 1,432,034	1,432,034	948,240	948,240	945,608	-0.28%
TOTAL EXPENSES	**$ 1,432,034**	**1,432,034**	**948,240**	**948,240**	**945,608**	**-0.28%**

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's Investor Services	Aa2	Jan-22

Rating Criteria

There are four primary factors that comprise credit rating grades:

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

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

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



FUND BALANCE DETAIL

Isle of Wight County
Adopted FY 2024-25 Operating Budget
Governmental Fund Balances
PROJECTION
For the Fiscal Year Ended June 30, 2024

	June 30, 2023				PROJECTION		
	General Fund	Capital Projects	Debt Service	Special Revenue	All Funds June 30, 2023	Increase (Decrease)	All Funds June 30, 2024
Nonspendable							
Advance to component unit	375,000	-	-	-	375,000	(375,000)	-
Restricted for:							
Lease proceeds	177,527	-	-	-	177,527	(177,527)	-
Asset Forfieture	-	-	-	41,884	41,884	(10,000)	31,884
Grants & Contributions	96,566	-	-	158,733	255,299	(150,000)	105,299
Capital Projects	-	17,631,602	-	-	17,631,602	(15,000,000)	2,631,602
Opioid Abatement	-	-	-	106,119	106,119	-	106,119
Committed for:							
Technology Fees	26,386	-	-	-	26,386	-	26,386
Debt service - PACE	2,217,570	-	-	-	2,217,570	-	2,217,570
Economic Development	776,336	-	-	-	776,336	-	776,336
Public Safety & Welfare	-	-	-	105,000	105,000	-	105,000
Assigned to:							
Revaluation Assessmt Reserve	-	-	-	-	-	130,000	130,000
Special Revenue				379,720	379,720	(150,000)	229,720
Capital Projects	-	6,907,427	-	-	6,907,427	(2,000,000)	4,907,427
General Purpose/Encumbered	261,886	-	-	-	261,886	(261,886)	-
Debt Service Reserve	-	-	3,672,000	-	3,672,000	337,500	4,009,500
Unassigned	26,879,564	-	-	-	26,879,564	(308,250)	26,571,314
	$ 30,810,835	$ 24,539,029	$ 3,672,000	$ 791,456	$ 59,813,320	$ (17,965,163)	$ 41,848,157

COUNTY FUND BALANCE POLICY

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

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

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

PROJECTED FUND BALANCE CALCULATION

	FY23YE/FY24	Change	FY24YE/FY25	
General Fund Unasssigned Fund Balance	$ 26,879,564	$ (308,250)	$ 26,571,314	
Budgeted General Fund Expenditures	$ 95,536,114	$ 12,085,779	$ 107,621,893	
Fund Balance prior year ending/Upcoming budget year				
Percentage	28.14%	-3.45%	24.69%	Meets*

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

Local Roots, Global Reach
ISLE OF WIGHT
COUNTY, VIRGINIA

GENERAL FUND

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025* Adopted	PCT* Change
REAL PROPERTY TAXES							
Real Estate - Current	$	41,420,000	39,861,581	45,302,592	45,302,592	47,459,476	4.76%
Real Estate - Delinquent		950,000	722,237	750,000	750,000	750,000	0.00%
Public Service Property		1,402,000	1,462,882	1,350,000	1,350,000	1,551,300	14.91%
Personal Property- Current		13,500,000	13,353,640	14,100,000	14,100,000	14,700,000	4.26%
Personal Property- Delinquent		500,000	1,278,647	750,000	750,000	1,300,000	73.33%
Mobile Home Tax - Current		160,000	154,314	170,000	170,000	155,000	-8.82%
Mob. Home Tax -- Delinquent		5,000	23,964	15,000	15,000	20,000	33.33%
Boat/Airplane Tax - Current		120,000	112,712	125,000	125,000	130,000	4.00%
Boat/Airplane Tax - Delinquent		5,000	15,167	15,000	15,000	15,000	0.00%
Machinery & Tools -Current & Delinquent		5,140,000	(349,385)	5,929,000	5,929,000	6,220,000	4.91%
Equipment-Current		1,775,000	1,773,734	2,150,000	2,150,000	2,285,000	6.28%
Equipment-Delinquent		-	(6,262)	-	-	-	0.00%
Penalty		400,000	601,420	450,000	450,000	550,000	22.22%
Interest		170,000	261,995	180,000	180,000	250,000	38.89%
Total Real Property Taxes	$	65,547,000	59,266,648	71,286,592	71,286,592	75,385,776	5.75%
OTHER LOCAL TAXES							
Local Sales & Use	$	4,000,000	4,182,782	4,300,000	4,300,000	4,400,000	2.33%
Consumer Utility Tax		900,000	1,192,880	1,000,000	1,000,000	1,175,000	17.50%
Consumption Tax		120,000	143,604	140,000	140,000	140,000	0.00%
Business License Tax		915,000	1,205,887	1,200,000	1,200,000	1,200,000	0.00%
Motor Vehicles License Current		1,090,000	741,649	1,100,000	1,100,000	1,100,000	0.00%
Motor Vehicle Licenses-Delinquent		40,000	273,688	60,000	60,000	60,000	0.00%
Penalty - Taxes		7,000	8,732	7,000	7,000	7,000	0.00%
Interest - Taxes		2,000	4,784	2,000	2,000	4,000	100.00%
Taxes on Record/Wills-Local		850,000	586,902	700,000	700,000	600,000	-14.29%
Lodging Tax		84,000	93,247	85,000	85,000	90,000	5.88%
Meals Tax		675,000	758,692	725,000	725,000	1,140,000	57.24%
Communications Sales & Use Tax		600,000	500,183	450,000	450,000	480,000	6.67%
Bank Stock Tax		12,000	16,290	12,000	12,000	15,000	25.00%
Total Other Property Taxes	$	9,295,000	9,709,322	9,781,000	9,781,000	10,411,000	6.44%
PERMITS, FEES & LICENSES							
Animal License	$	40,000	30,876	35,000	35,000	35,000	0.00%
Land Use Application Fees		-	100	-	-	-	0.00%
Land Transfer Fees		1,000	1,352	1,000	1,000	1,000	0.00%
Inspections Technology Fee		20,000	22,480	20,000	20,000	20,000	0.00%
Zoning Use & Subdiv Ord Fee		75,000	79,540	75,000	75,000	75,000	0.00%
Building & Misc Permits & Fees		550,000	511,286	400,000	400,000	600,000	50.00%
Solid Waste Franchise Fee		30,000	41,194	40,000	40,000	40,000	0.00%
Concealed Weapon Permit Fee		40,000	37,490	40,000	40,000	40,000	0.00%
Total Permits, Fees & Licenses	$	756,000	724,317	611,000	611,000	811,000	32.73%

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025* Adopted	PCT* Change
FINES & FORFEITURES							
Court Fines and Forfeitures	$	75,000	86,136	75,000	75,000	85,000	13.33%
Interest - Court Fine & Forft		4,000	5,399	4,000	4,000	4,500	12.50%
County Code Violations		10,000	2,946	5,000	5,000	5,000	0.00%
Electronic Summons Assessment		-	8,618	-	-	10,000	100.00%
Total Fines & Forfeitures	$	89,000	103,099	84,000	84,000	104,500	24.40%
REVENUE FROM USE							
Interest Revenue	$	100,000	1,430,231	500,000	975,000	1,700,000	74.36%
Property Rental		185,000	143,121	185,000	185,000	175,000	-5.41%
Lease Revenue		-	170,282	-	-	-	0.00%
Unrealized Gain on Investment		-	(216,307)	-	-	-	0.00%
Total Revenue from Use	$	285,000	1,527,327	685,000	1,160,000	1,875,000	61.64%
CHARGES FOR SERVICES							
Set Off Collection Fees	$	75,000	148,943	100,000	100,000	100,000	0.00%
Finance Administration Fee		1,000	575	1,000	1,000	500	-50.00%
Court Security Fee		80,000	103,112	85,000	85,000	100,000	17.65%
Sheriff's Fee		2,000	2,205	2,000	2,000	2,000	0.00%
Sheriff Extradition Revenue		4,000	2,526	2,000	2,000	2,000	0.00%
Law Library Fees		8,000	9,159	6,000	6,000	9,000	50.00%
Building Const Court Fees		15,000	12,534	12,000	12,000	12,000	0.00%
Courthouse Construction Fees		20,000	21,673	18,000	18,000	20,000	11.11%
Reimb for Court Appointed Atty		2,000	3,107	2,000	2,000	2,000	0.00%
Commonwealth Attorney's Fees		3,000	2,291	3,000	3,000	3,000	0.00%
Criminal Check & Incident Rpt		1,000	-	1,000	1,000	-	-100.00%
Fingerprinting		1,000	860	1,000	1,000	1,000	0.00%
Animal Adoption Fees		30,000	13,696	25,000	25,000	15,000	-40.00%
Impound Fees		1,000	470	1,000	1,000	1,000	0.00%
Quarantine Fees		-	1,200	-	-	-	0.00%
Kennel Fees		-	425	-	-	-	0.00%
Miscellaneous Charges		-	1,613	-	-	-	0.00%
EMS Revenue Recovery		1,000,000	952,978	1,100,000	1,100,000	1,100,000	0.00%
EMS Records Request Fee		-	1,617	-	-	-	0.00%
P&R Facility Rentals		-	150	-	-	-	0.00%
Treasurer Admin SC		-	50	-	-	-	0.00%
Treasurer Admin Fees		175,000	220,404	200,000	200,000	200,000	0.00%
DMV Hold Administration Fee		25,000	25,846	40,000	40,000	25,000	-37.50%
Surry County EMS		-	102,709	-	-	-	0.00%
Camps		104,500	65,710	102,000	102,000	85,700	-15.98%
Special Events Fee		2,000	3,001	1,500	1,500	2,000	33.33%
Athletics		53,935	59,303	65,264	65,264	68,550	5.03%
Instructor Classes		15,700	4,558	5,000	5,000	10,000	100.00%
Recreation		38,720	53,905	60,000	60,000	55,200	-8.00%
Senior Adult Programming		16,492	10,876	27,600	27,600	28,045	1.61%
Tyler's Beach Docking		-	3,860	500	500	500	0.00%
Windsor Center Fees		2,592	1,445	1,200	1,200	5,815	384.58%
Tourism Special Events		1,000	-	1,000	1,000	-	-100.00%
Tourism		8,080	22,313	15,000	15,000	15,000	0.00%
Total Charges for Services	$	1,686,019	1,853,111	1,878,064	1,878,064	1,863,310	-0.79%

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025* Adopted	PCT* Change
RECOVERED COST							
Borrow Pit Contribution	$	50,000	40,392	50,000	50,000	40,000	-20.00%
Insurance Reimbursements		118,003	113,354	50,000	118,693	50,000	-57.87%
Smfd Recovered Cost		286,603	288,912	314,005	314,005	366,635	16.76%
Sale of Recyclables		80,000	92,388	80,000	80,000	90,000	12.50%
Other Recovered Costs		-	54,109	200,000	1,569,587	1,568,052	0.00%
Smithfield Debt Service		51,453	48,687	-	-	-	0.00%
Salty Southern Route		5,500	6,250	5,500	8,704	6,000	-31.07%
Total Recovered Cost	$	591,559	644,092	699,505	2,140,989	2,120,687	-0.95%
MISCELLANEOUS							
DSS Indirect Cost Allocation	$	398,242	249,775	414,626	414,626	331,207	-20.12%
Gifts and Donations		500	-	-	-	-	0.00%
Sale of Property		-	107,916	-	-	-	0.00%
Sale of Photocopies / Maps		-	10,706	-	-	-	0.00%
Miscellaneous		20,000	187,946	20,000	60,147	18,176	-69.78%
Surplus Proceeds		20,000	102,587	40,000	60,400	40,000	-33.77%
School Meal Debt Collections		-	290	-	-	-	0.00%
P-Card Rebate		30,000	31,275	30,000	30,000	30,000	0.00%
E-payables Rebate		5,000	2,538	5,000	5,000	5,000	0.00%
PU Indirect Cost		247,027	247,027	227,414	227,414	112,383	-50.58%
SW Indirect Cost		74,294	74,294	80,700	80,700	52,318	-35.17%
Market Fees		34,327	33,538	37,500	40,382	37,500	-7.14%
Market Sponsors		6,900	9,700	8,500	8,500	6,945	-18.29%
Vintage Market		59,302	31,212	33,000	34,415	30,000	-12.83%
2011 QSCB Federal Tax Credit		337,500	319,580	318,263	318,263	318,263	0.00%
Total Miscellaneous	$	1,233,092	1,408,384	1,215,003	1,279,847	981,792	-23.29%
NON-CATEGORICAL AID							
Auto Rental Tax	$	50,000	56,787	50,000	50,000	50,000	0.00%
Rolling Stock Tax		42,000	40,828	42,000	42,000	42,000	0.00%
Mobile Home Titling Tax		45,000	115,528	80,000	80,000	80,000	0.00%
Grantor's Tax		200,000	166,369	200,000	200,000	200,000	0.00%
State PPTR		5,115,890	5,115,890	5,115,890	5,115,890	5,115,890	0.00%
Total Non-categorical Aid	$	5,452,890	5,495,403	5,487,890	5,487,890	5,487,890	0.00%

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025* Adopted	PCT* Change
CATEGORICAL AID							
Comonwealth Attorney Shared Expenses	$	421,529	450,805	475,166	475,166	537,111	13.04%
Sheriff Shared Expenses		1,416,259	1,482,788	1,532,467	1,532,467	1,713,640	11.82%
Commissioner Shared Expenses		158,295	163,838	172,844	172,844	229,104	32.55%
Treasurer Shared Expenses		140,162	139,182	153,257	153,257	196,445	28.18%
Registrar/Electoral Brd Shrd Ex		58,290	74,731	58,290	58,290	75,000	28.67%
Clerk of Circuit Court Shrd Ex		300,407	343,309	325,855	325,855	350,663	7.61%
Technology Trust Funds		41,310	78,483	22,698	58,298	23,000	-60.55%
Total Categorical Aid	$	2,536,252	2,733,136	2,740,577	2,776,177	3,124,963	12.56%
REVENUE FROM THE COMMONWEALTH							
Fire Prevention Program	$	109,639	127,874	109,639	135,401	123,000	-9.16%
Four for Life		40,000	43,178	36,127	91,364	42,734	-53.23%
Total Revenue from the Commonwealth	$	149,639	171,052	145,766	226,764	165,734	-26.91%
REVENUE FROM THE FEDERAL GOVERNMENT							
Federal Grant Revenue	$	-	51,926	-	-	-	0.00%
Total Federal Revenue	$	-	51,926	-	-	-	0.00%
OTHER FINANCING SOURCES							
Lease Proceeds	$	540,000	525,000	598,800	598,800	965,500	61.24%
Lease Obligation Issued		-	118,963	-	-	-	0.00%
SBITA Obligation Issued		-	227,903	-	-	-	0.00%
Transfer from Grants Fund		-	-	322,917	324,741	324,741	0.00%
Appropriated Fund Balance		9,973,605	-	-	737,400	4,000,000	442.45%
Committed Fund Balance		83,576	-	-	-	-	0.00%
Transfer from Debt Service		924,012	924,012	-	-	-	0.00%
Assigned Fund Balance		1,201,828	-	-	1,038,222	-	-100.00%
Transfer from Assigned FB		276,336	-	-	-	-	0.00%
Total Other Financing Sources	$	12,999,356	1,795,879	921,717	2,699,163	5,290,241	96.00%
TOTAL REVENUES	**$**	**100,620,807**	**85,483,695**	**95,536,114**	**99,411,486**	**107,621,893**	**8.26%**

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

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025* Adopted	PCT* Change
GENERAL ADMINISTRATION							
Board of Supervisors	$	351,144	345,710	372,373	373,659	377,813	1.11%
County Administration		508,596	502,201	531,119	532,942	563,241	5.69%
County Attorney		684,349	360,878	496,743	497,497	444,177	-10.72%
Human Resources		451,926	418,934	524,396	545,239	570,564	4.64%
Voter Registration		385,749	368,937	545,968	548,554	533,273	-2.79%
Total General Administration	$	2,381,764	1,996,660	2,470,599	2,497,891	2,489,068	-0.35%
FINANCIAL ADMINISTRATION							
Commissioner of the Revenue	$	859,954	796,755	868,607	896,438	967,518	7.93%
Assessment		575,520	446,281	178,500	179,030	161,100	-10.02%
Treasurer		1,018,538	944,821	1,135,479	998,277	952,162	-4.62%
Budget & Finance		944,010	876,199	895,930	961,716	1,063,445	10.58%
Purchasing		170,407	80,343	177,831	150,435	229,160	52.33%
Total Financial Administration	$	3,568,429	3,144,399	3,256,347	3,185,896	3,373,385	5.88%
JUDICIAL							
Circuit Court Judges	$	102,887	101,695	99,400	115,011	123,186	7.11%
General District Court		28,601	23,470	29,612	30,398	36,193	19.06%
Fifth District Community Corrections Program		18,614	14,642	20,316	20,316	35,713	75.79%
Juvenile and Domestic Relations Court		12,772	8,557	12,902	12,902	13,102	1.55%
Juvenile Accountability Program		2,500	0	2,500	2,500	2,500	0.00%
Court Services Unit		250,341	221,287	200,965	1,570,665	1,569,189	-0.09%
Clerk of the Circuit Court		781,922	741,268	735,867	776,176	783,354	0.92%
Commonwealth's Attorney		916,005	909,203	1,003,854	1,008,987	1,076,404	6.68%
Total Judicial	$	2,113,642	2,020,123	2,105,416	3,536,955	3,639,641	2.90%
PUBLIC SAFETY							
Sheriff - Administration & Public Safety Officers	$	7,129,197	7,163,149	7,917,696	8,139,427	8,190,519	0.63%
Sheriff - Animal Control		647,278	566,782	745,124	743,538	765,835	3.00%
Fire and Rescue Response		4,188,295	4,105,634	4,439,527	4,866,355	4,855,145	-0.23%
Fire & Rescue - Station Services		1,591,434	1,562,332	1,707,295	1,733,057	1,717,478	-0.90%
Fire & Rescue - Emergency Mgt & Billing		584,549	580,398	670,128	652,543	722,976	10.79%
Western Tidewater Regional Jail		1,293,333	1,293,333	1,259,298	1,259,298	1,141,354	-9.37%
Total Public Safety	$	15,434,086	15,271,628	16,739,068	17,394,218	17,393,307	-0.01%
PUBLIC WORKS							
Public Works - Administration	$	330,828	317,747	337,251	340,815	346,364	1.63%
Public Works - Transportation		463,723	362,909	473,978	492,852	493,428	0.12%
Public Works - Refuse Collection & Disposal		3,331,352	3,093,180	3,341,499	3,446,856	3,527,569	2.34%
Public Works - Building Maintenance		1,726,371	1,681,438	1,718,525	1,717,401	1,775,123	3.36%
Public Works - Capital Programs and Inspections		106,005	105,746	97,080	95,390	101,549	6.46%
Total Public Works	$	5,958,279	5,561,020	5,968,333	6,093,314	6,244,033	2.47%

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

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025* Adopted	PCT* Change
HEALTH & WELFARE							
Western Tidewater Health District	$	575,000	575,000	580,000	580,000	580,000	0.00%
Western Tidewater Community Service Board		289,214	289,214	297,890	297,890	310,336	4.18%
Total Health & Welfare	$	864,214	864,214	877,890	877,890	890,336	1.42%
EDUCATION							
Local Support	$	27,144,755	27,144,755	30,209,069	30,684,069	32,959,069	7.41%
School Capital Maintenance		234,272	234,272	250,000	250,000	250,000	0.00%
Total Education	$	27,379,027	27,379,027	30,459,069	30,934,069	33,209,069	9.03%
PARKS, RECREATION, GROUNDS & CULTURAL							
Parks and Recreation - Administration	$	292,636	258,410	278,936	295,266	308,756	4.57%
Parks and Recreation - Gateways, and Grounds		1,032,455	925,959	1,102,287	1,124,954	1,244,694	10.64%
Parks and Recreation - Programs		801,915	657,540	904,208	897,215	873,151	-2.68%
Blackwater Regional Library - Local Support		962,508	959,298	1,046,756	1,046,756	1,088,844	4.02%
Total Parks, Recreation, Grounds & Cultural	$	3,089,514	2,801,207	3,332,187	3,364,191	3,515,445	4.50%
COMMUNITY DEVELOPMENT							
Planning and Zoning	$	944,652	802,992	1,086,051	1,112,744	1,181,461	6.18%
Inspections		856,856	820,788	829,428	834,625	861,969	3.28%
Economic Development		1,357,846	527,669	808,393	1,586,901	714,257	-54.99%
Tourism		615,461	603,527	649,509	659,660	674,759	2.29%
Markets		104,359	73,035	79,000	83,297	75,445	-9.43%
Communications		138,226	120,682	140,639	142,232	145,142	2.05%
Virginia Coop Ext - Local Support		75,620	73,097	78,934	86,956	83,828	-3.60%
Total Community Development	$	4,093,020	3,021,789	3,671,954	4,506,415	3,736,861	-17.08%
OTHER PUBLIC SERVICES							
Local and Regional Organizations	$	1,613,847	1,359,412	1,627,809	1,627,809	1,563,517	-3.95%
Total Other Public Services	$	1,613,847	1,359,412	1,627,809	1,627,809	1,563,517	-3.95%
DEBT SERVICE							
Debt Service	$	12,790,617	12,828,059	12,158,396	12,488,896	12,809,124	2.56%
Total Debt Service	$	12,790,617	12,828,059	12,158,396	12,488,896	12,809,124	2.56%
NON-DEPARTMENTAL							
Non-Departmental Expenses	$	10,666,103	3,678,845	2,651,020	1,985,379	4,039,194	103.45%
Internal Service Charges		1,775,766	1,734,328	1,985,123	1,985,123	2,124,824	7.04%
Transfer to Other Funds		8,892,500	7,823,972	8,232,903	8,933,441	12,594,089	40.98%
Total Non-Departmental	$	21,334,369	13,237,145	12,869,046	12,903,943	18,758,107	45.37%
TOTAL EXPENDITURES	**$**	**100,620,807**	**89,484,683**	**95,536,114**	**99,411,486**	**107,621,893**	**8.26%**



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Local Roots, Global Reach
ISLE OF WIGHT
COUNTY, VIRGINIA

GENERAL ADMINISTRATION

BOARD OF SUPERVISORS

DESCRIPTION

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

FY24 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.

FY25 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

	FY23 ACTUAL	FY24 ACTUAL	FY25 ESTIMATE
Average Days to Post Board Actions to Website	1 day	1 day	1 day
Percent of Board Meeting Minutes prepared in accordance with State Code	100%	100%	100%

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

BOARD OF SUPERVISORS

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025* Adopted	PCT* Change
Salaries and Wages	$	69,860	69,860	72,615	73,615	76,156	3.45%
Board Salaries		61,812	61,812	64,000	64,896	67,979	4.75%
Other Compensation		-	-	-	100	-	-100.00%
FICA (SS & Medicare)		9,997	9,687	10,452	10,330	11,027	6.75%
VRS - Retirement Benefits		8,009	8,008	8,446	8,009	8,146	1.71%
Hospital/Medical Plans		29,923	27,409	25,959	27,959	49,952	78.66%
Group Life Insurance		923	923	974	923	956	3.58%
Professional Services		73,684	72,660	97,830	97,830	90,000	-8.00%
Software License/Maintenance		41,645	40,866	42,000	36,119	18,000	-50.16%
Advertising Services		30,068	30,067	24,500	20,459	24,500	19.75%
Postage		161	160	150	150	150	0.00%
Telephone (Voice And Fax)		610	534	612	612	612	0.00%
Travel & Training		8,093	8,093	7,500	14,949	12,500	-16.38%
Operating Expenses		5,800	5,799	7,500	7,500	7,500	0.00%
Dues & Association Memberships		9,585	8,857	9,585	9,585	9,585	0.00%
Office Supplies		974	974	250	623	750	20.39%
Total Operating Expenditures	$	351,144	345,710	372,373	373,659	377,813	1.11%

PERSONNEL SUMMARY

	FY 2023 Actual	FY 2024 Amended	FY 2025 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.

FY24 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.

FY25 OBJECTIVES

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

PERFORMANCE MEASURES / STATISTICS

	FY23 ACTUAL	FY24 ACTUAL	FY25 ESTIMATE
Balanced Budget Prepared and Presented to Board	Yes	Yes	Yes
Financial Policies Meeting or Exceeding Target Levels	100%	100%	100%
Legislative Agenda Prepared and Submitted to State and Congressional Representatives	Yes	Yes	Yes

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

COUNTY ADMINISTRATOR

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025* Adopted	PCT* Change
Salaries and Wages	$	362,201	359,327	379,189	380,564	400,049	5.12%
FICA (SS & Medicare)		27,709	24,595	29,008	28,488	30,604	7.43%
VRS - Retirement Benefits		43,815	43,752	45,801	46,176	54,615	18.28%
Hospital/Medical Plans		41,268	41,268	41,796	42,006	44,307	5.48%
Group Life Insurance		4,854	4,854	5,082	5,122	5,343	4.31%
Deferred Comp		12,632	12,632	12,630	12,900	12,900	0.00%
Postage		150	97	150	166	150	-9.64%
Telephone (Voice and Fax)		1,435	1,249	1,375	1,448	1,435	-0.90%
Travel & Training		5,351	5,351	6,000	6,000	4,000	-33.33%
Tolls & Parking		-	-	-	35	-	-100.00%
Dues & Assoc Memberships		3,888	3,888	4,400	4,349	4,400	1.17%
Office Supplies		1,355	1,300	1,750	1,710	1,500	-12.28%
Copier Lease		2,738	2,672	2,738	2,738	2,738	0.00%
Copier Service/Supply Contract		1,200	1,151	1,200	1,240	1,200	-3.23%
Capital Lease Interest		-	65	-	-	-	0.00%
Total Operating Expenditures	$	508,596	502,201	531,119	532,942	563,241	5.69%

PERSONNEL SUMMARY

	FY 2023 Actual	FY 2024 Amended	FY 2025 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.

FY24 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.
- Streamline Code Enforcement and docketing of County Liens.
- Work with various County Departments to revise the County Code and regulations to better serve and protect County citizens.

FY25 OBJECTIVES

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

PERFORMANCE MEASURES / STATISTICS

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

PERFORMANCE MEASURES / STATISTICS (continued)

Workload by Department	FY23 ACTUAL	FY24 ESTIMATE
Social Services	10%	10%
Sheriff	5%	5%
Economic Development/EDA	5%	5%
Budget & Finance/Procurement	2%	3%
Commissioner of Revenue	1%	1%
Emergency Services	2%	2%
Parks & Recreation	-	1%
Miscellaneous	5%	3%

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

COUNTY ATTORNEY

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025* Adopted	PCT* Change
Salaries and Wages	$	181,594	177,220	190,358	193,450	213,652	10.44%
FICA (SS & Medicare)		13,892	12,955	14,563	14,573	16,345	12.16%
VRS - Retirement Benefits		22,467	22,452	23,533	24,363	32,306	32.60%
Hospital/Medical Plans		29,029	29,029	29,523	27,056	31,298	15.68%
Group Life Insurance		2,434	2,434	2,551	2,640	2,862	8.41%
Deferred Comp		8,368	8,368	10,911	10,111	12,410	22.74%
Professional Services		375,000	88,607	175,000	175,000	100,000	-42.86%
Contracted Services		25,000	-	25,000	25,000	10,000	-60.00%
Postage		300	257	300	300	300	0.00%
Telephone (Voice and Fax)		536	450	536	536	536	0.00%
Travel & Training		3,761	782	2,500	2,500	2,500	0.00%
Dues & Association Memberships		2,000	1,371	2,000	2,000	2,000	0.00%
Office Supplies		1,500	542	1,500	1,500	1,500	0.00%
Copier Lease		2,268	2,214	2,268	2,268	2,268	0.00%
Copier Service/Supply Contract		1,200	1,147	1,200	1,200	1,200	0.00%
Books/Subscriptions		15,000	12,996	15,000	15,000	15,000	0.00%
Capital Lease Interest		-	54	-	-	-	0.00%
Total Operating Expenditures	$	684,349	360,878	496,743	497,497	444,177	-10.72%

PERSONNEL SUMMARY

	FY 2023 Actual	FY 2024 Amended	FY 2025 Adopted
County Attorney	1.0	1.0	1.0
Executive Assistant	0.5	0.5	0.5
Number of Full-Time Positions	1.5	1.5	1.5

HUMAN RESOURCES

DESCRIPTION

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

FY24 ACCOMPLISHMENTS

- Implemented a Sick Leave Bank for County employees
- Launched LinkedIn Recruitment as a digital method to advertise and recruit for positions.
- Launched a County employee newsletter
- Successfully selected a new EAP provider for County employees
- 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 2023 for United Way of South Hampton Roads.
- Led a Toy Drive for the children served by the Isle of Wight Department of Social Services.

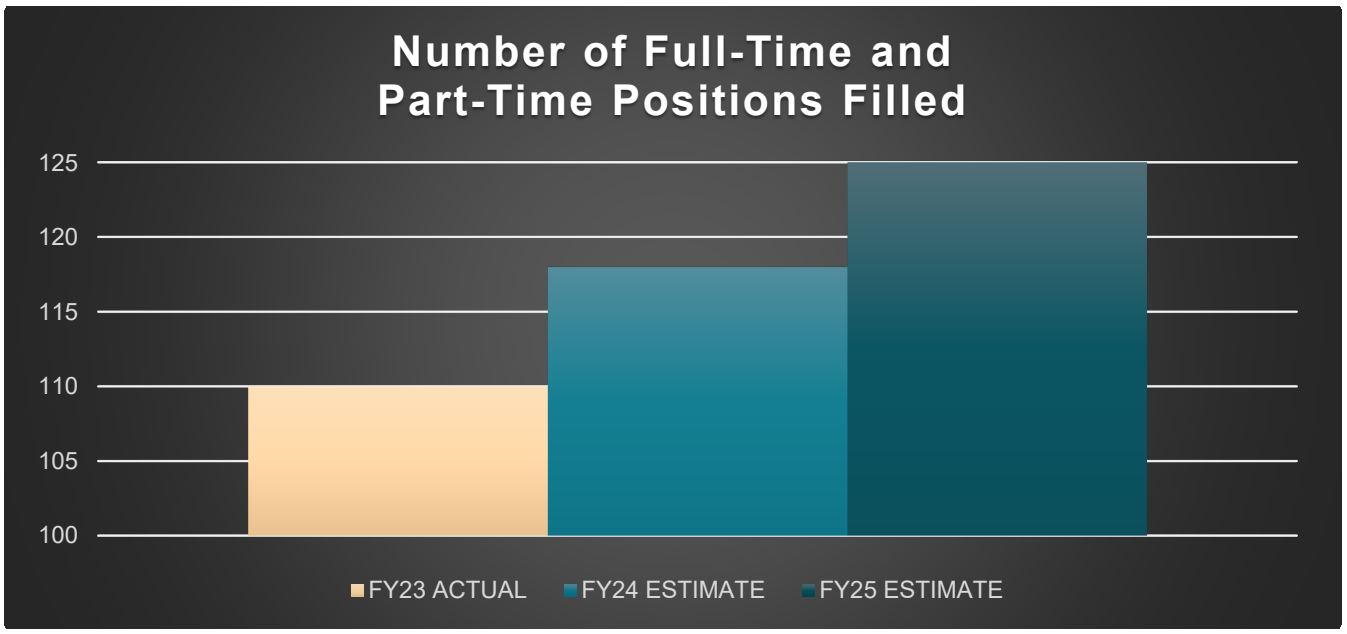
FY25 OBJECTIVES

- 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

	FY23 ACTUAL	FY24 ESTIMATE	FY25 ESTIMATE
Number of Full-Time and Part-Time Positions Filled	110	118	125
Training Sessions (non-safety) provided for County staff	2	3	3
Create a positive applicant experience through transparency and communication in the recruitment, selection and onboarding process	New measure	100%	100%

TRENDS



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

HUMAN RESOURCES

	FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025* Adopted	PCT* Change
Salaries and Wages	$ 248,058	246,731	289,379	289,979	300,107	3.49%
FICA (SS & Medicare)	19,267	18,267	22,137	22,183	22,959	3.50%
VRS - Retirement Benefits	30,012	28,740	34,473	34,473	36,235	5.11%
Hospital/Medical Plans	32,868	32,867	38,663	38,940	41,083	5.50%
Group Life Insurance	3,375	3,254	3,878	3,878	4,014	3.51%
Deferred Comp	1,400	1,400	1,680	2,400	2,400	0.00%
Tuition Reimbursement	5,849	5,849	7,000	7,000	7,000	0.00%
Uniforms Taxable	-	-	-	238	-	-100.00%
Professional Services	48,250	29,998	47,500	50,700	53,080	4.69%
Advertising Services	1,853	1,409	18,500	18,500	18,500	0.00%
Postage	350	204	350	350	350	0.00%
Telephone (Voice and Fax)	1,556	1,342	1,736	1,736	1,736	0.00%
Emp Service Awards & Recognitior	34,100	25,945	34,500	34,500	34,500	0.00%
Health & Wellness	-	-	-	16,000	19,000	18.75%
Travel & Training	5,247	5,267	6,400	6,162	11,400	85.00%
Operating Expenses	15,712	15,711	15,000	15,000	15,000	0.00%
Dues & Association Membership	1,200	849	1,000	1,000	1,000	0.00%
Office Supplies	2,600	872	2,200	2,200	2,200	0.00%
Books/ Subscriptions	229	229	-	-	-	0.00%
Total Operating Expenditures	$ 451,926	418,934	524,396	545,239	570,564	4.64%

PERSONNEL SUMMARY

	FY 2023 Actual	FY 2024 Amended	FY 2025 Adopted
Director of Human Resources	1.0	1.0	1.0
Human Resources Coordinator	1.0	1.0	1.0
Human Resources Assistant	1.0	1.0	1.0
Human Resources Generalist	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.

FY24 ACCOMPLISHMENTS

- Assisted citizens of Isle of Wight with the voter registration process – in person, online, and by mail.
- Set up the Central Absentee Precinct 45 days before each of the elections held in Isle of Wight from June 2023 through November 2023.
- Assisted absentee voters with the absentee voting process to include in person and mail voting as well as email for Military and Overseas voters for all 4 elections.
- Recruited and trained Election Officers on Election Day procedures, Voting Equipment operations, and problem solving when dealing with various voter issues.
- Assisted all prospective and incumbent candidates with the qualification process for the November General Election.

FY25 OBJECTIVES

- To maintain the integrity of the election process and to make sure the citizens of Isle of Wight County continue to receive their election information in a timely manner.
- To conduct elections under the guidance of the Electoral Board in accordance with Federal and State laws in an efficient and equitable manner to insure fairness and accuracy in all elections.
- To provide information, materials, and assistance to all local candidates.
- To provide the citizens of Isle of Wight w/voter registration and AB voting information and materials.
- Assist all prospective & incumbent local candidates with the qualification process for the November 2024 General Election starting in January 2024.
- 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

	FY23 ACTUAL	FY24 ACTUAL	FY25 ESTIMATE
Number of Registered Voters	31,500	32,000	33,000
Percent of Election Results Certified within 3 Days	100%	100%	100%

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

REGISTRAR

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025* Adopted	PCT* Change
Salaries And Wages	$	145,735	141,882	216,210	210,275	190,386	-9.46%
Overtime		3,211	3,211	-	3,900	2,070	100.00%
Part-Time Salaries		51,705	51,705	40,571	40,571	67,866	67.28%
Compensation		51,935	51,935	90,000	90,000	60,000	-33.33%
FICA (SS & Medicare)		14,899	14,899	19,644	20,630	19,915	-3.47%
VRS - Retirement Benefits		16,205	16,205	22,567	24,082	18,188	-24.47%
Hospital/Medical Plans		24,009	16,504	37,882	38,159	35,446	-7.11%
Group Life Insurance		1,893	1,893	2,590	2,770	2,054	-25.85%
Deferred Comp		420	350	840	970	600	-38.14%
Repairs & Maintenance		12,155	12,155	21,000	16,700	21,000	25.75%
Advertising Services		1,600	544	1,600	1,600	600	-62.50%
Utilities		5,930	5,029	4,130	5,630	5,100	-9.41%
Postage		7,004	7,004	10,000	13,000	18,000	38.46%
Telephone (Voice and Fax)		464	403	466	699	1,080	54.51%
Lease/Rental of Equipment		2,300	1,836	4,000	4,000	2,500	-37.50%
Lease/Rental of Buildings		2,100	1,000	3,000	4,000	2,000	-50.00%
Travel & Training		5,586	4,382	6,500	6,446	6,500	0.84%
Operating Expenses		30,630	30,630	57,000	56,597	72,000	27.22%
Dues & Association Memberships		500	460	500	600	500	-16.67%
Office Supplies		4,000	3,502	4,000	4,000	4,000	0.00%
Copier Lease		2,268	2,214	2,268	2,268	2,268	0.00%
Copier Service/Supply Contract		1,200	1,143	1,200	1,254	1,200	-4.31%
Equipment/Machinery		-	-	-	403	-	-100.00%
Capital Lease Interest		-	54	-	-	-	0.00%
Total Operating Expenditures	$	385,749	368,937	545,968	548,554	533,273	-2.79%

PERSONNEL SUMMARY

	FY 2023 Actual	FY 2024 Amended	FY 2025 Adopted
Registrar	1.0	1.0	1.0
Deputy Registrar	1.0	0.0	0.0
Deputy Registrar/ Absentee Coordin	0.0	1.0	1.0
Elections Training Coordinator	0.0	1.0	1.0
Number of Full-Time Positions	2.0	3.0	3.0

Local Roots, Global Reach
ISLE OF WIGHT
COUNTY, VIRGINIA

FINANCIAL ADMINISTRATION

COMMISSIONER OF THE REVENUE

DESCRIPTION

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

FY24 ACCOMPLISHMENTS

- Included email addresses on all forms/letters and made forms fillable to allow for documents to be sent electronically.
- Developed office procedures for each function of the office to help with training staff.
- Provided revenue forecasting to county Administration and Board of Supervisors.

FY25 OBJECTIVES

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

PERFORMANCE MEASURES / STATISTICS

	FY22 ACTUAL	FY23 ACTUAL	FY24 ESTIMATE
Personal Property Assessments	62,822	64,379	66,000
Machinery & Tools/Business Personal Property Assessments	1,736	1,874	2,000
Mobile Home Assessments	1,548	1,556	1,580
Tax Relief Application	905	1,007	1,100
Business Licenses	1,916	2,121	2,300
Meals & Lodging Taxes	96	102	110
State Income Tax Returns	899	750	700
Estimated Income Tax Returns	273	171	170

PERFORMANCE MEASURES / STATISTICS (*continued*)

	FY22 ACTUAL	FY23 ACTUAL	FY24 ESTIMATE
Bank Franchise Tax Returns	1	1	0
Public Service Corporations Assessed	48	47	45

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

COMMISSIONER OF REVENUE

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025* Adopted	PCT* Change
Salaries and Wages	$	557,443	531,448	568,802	567,822	605,948	6.71%
FICA (SS & Medicare)		42,645	39,181	43,514	43,705	46,356	6.07%
VRS - Retirement Benefits		66,380	60,839	68,189	67,457	76,189	12.94%
Hospital/Medical Plans		137,776	115,362	127,681	146,893	163,795	11.51%
Group Life Insurance		7,470	6,868	7,623	7,623	8,087	6.09%
Deferred Comp		4,200	2,835	2,940	4,995	5,700	14.11%
Maintenance Service Contracts		6,764	6,763	7,500	7,642	8,800	15.15%
Postage		6,000	5,085	6,900	6,400	8,000	25.00%
Telephone (Voice and Fax)		1,355	1,333	1,123	1,771	1,908	7.74%
Travel & Training		5,400	5,066	7,000	6,560	7,000	6.71%
Dues & Association Memberships		1,000	880	1,000	990	1,000	1.01%
Office Supplies		6,236	5,658	6,800	5,478	7,200	31.43%
Copier Lease		2,335	2,279	2,335	2,335	2,335	0.00%
Copier Service/Supply Contract		1,200	1,161	1,200	1,240	1,200	-3.23%
Books/Subscriptions		13,750	11,940	16,000	25,527	24,000	-5.98%
Capital Lease Interest		-	56	-	-	-	0.00%
Total Operating Expenditures	$	859,954	796,755	868,607	896,438	967,518	7.93%

PERSONNEL SUMMARY

	FY 2023 Actual	FY 2024 Amended	FY 2025 Adopted
Commissioner of the Revenue	1.0	1.0	1.0
Chief Deputy COR	1.0	1.0	1.0
Deputy Clerk I - IV	9.0	9.0	10.0
Number of Full-Time Positions	11.0	11.0	12.0

ASSESSMENT

DESCRIPTION

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

FY24 ACCOMPLISHMENTS

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

FY25 OBJECTIVES

- Continue to assess all new construction completed during the fiscal year on schedule and notify taxpayers of the new assessment.

PERFORMANCE MEASURES / STATISTICS

	2023 ACTUAL	2024 ACTUAL	2025 ESTIMATE
Land Parcels	21,274	21,424	22,000
Real Estate Transfers	2,133	1,667	2,200
Reassessments New Construction	458	429	500

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REAL ESTATE ASSESSMENT

	FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025* Adopted	PCT* Change
Compensation	$ -	-	12,500	12,500	-	-100.00%
Professional Services	473,180	444,510	28,000	28,530	28,000	-1.86%
Advertising Services	-	-	5,000	5,000	500	-90.00%
Postage	1,040	852	600	600	600	0.00%
Travel & Training	700	582	1,200	1,200	1,200	0.00%
Office Supplies	600	337	1,200	1,200	800	-33.33%
Reassessment Reserve	100,000	-	130,000	130,000	130,000	0.00%
Total Operating Expenditures	$ 575,520	446,281	178,500	179,030	161,100	-10.02%

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.

FY24 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.

FY25 OBJECTIVES

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

PERFORMANCE MEASURES / STATISTICS

	FY23 ACTUAL	FY24 ESTIMATE	FY25 ESTIMATE
Collections Rate	99.0%	99.0%	99.0%

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TREASURER

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025* Adopted	PCT* Change
Salaries and Wages	$	501,065	485,633	581,055	449,938	434,487	-3.43%
Overtime		5,100	4,806	-	5,000	1,553	-68.94%
Part-Time Salaries		63,097	63,097	44,558	66,058	46,118	-30.19%
FICA (SS & Medicare)		42,933	40,450	47,860	39,857	36,885	-7.46%
VRS - Retirement Benefits		62,352	56,836	68,945	56,019	56,371	0.63%
Hospital/Medical Plans		104,857	98,128	132,126	99,716	127,418	27.78%
Group Life Insurance		6,951	6,447	7,787	6,368	5,802	-8.89%
Deferred Comp		2,940	2,534	3,360	3,533	3,120	-11.69%
Bank Fees		16,915	218	50,000	50,000	50,000	0.00%
Maintenance Service Contracts		5,800	2,386	5,800	5,800	5,800	0.00%
Advertising Services		2,735	1,027	3,290	3,290	3,290	0.00%
Contracted Services		-	-	-	30,000	-	-100.00%
DMV Stop Program Fees		48,000	32,000	48,000	48,000	45,000	-6.25%
Postage		96,762	96,761	98,000	98,000	98,000	0.00%
Telephone (Voice and Fax)		2,154	2,070	1,963	1,963	2,083	6.11%
Lease/Rental of Equipment		2,226	2,103	3,200	3,200	3,200	0.00%
Travel & Training		1,725	1,725	5,000	5,000	5,000	0.00%
Operating Expenses		500	-	500	500	-	-100.00%
Due & Association Membership		2,000	582	2,000	2,000	1,000	-50.00%
Office Supplies		43,391	41,195	25,000	17,000	20,000	17.65%
Copier Lease		2,335	2,279	2,335	2,335	2,335	0.00%
Copier Service/Supply Contract		1,200	1,185	1,200	1,200	1,200	0.00%
Items for Resale		3,500	3,180	3,500	3,500	3,500	0.00%
Capital Lease Interest		-	178	-	-	-	0.00%
Total Operating Expenditures	$	1,018,538	944,821	1,135,479	998,277	952,162	-4.62%

PERSONNEL SUMMARY

	FY 2023 Actual	FY 2024 Amended	FY 2025 Adopted
Treasurer	1.0	1.0	1.0
Chief Deputy Treasurer	1.0	1.0	1.0
Deputy Clerk I-IV	8.0	8.0	6.0
Number of Full-Time Positions	10.0	10.0	8.0

BUDGET AND FINANCE

DESCRIPTION

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

MISSION, VISION & VALUES

Mission Statement

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

Vision Statement

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

Values

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

HOW WE SUPPORT OUR VISION AND FULFILL OUR MISSION

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

FY24 ACCOMPLISHMENTS

- Continued implementation of new budgeting software that will also improve fiscal transparency.
- Implemented new GASB pronouncement for reporting Subscription Based Information Technology Agreements.
- Attained an Unmodified Opinion for the County's financial audit for Fiscal Year 2022-23.
- Received the Government Finance Officers Association Distinguished Budget Presentation Award for Fiscal Years 2023-24.
- The FY 2023 Annual Comprehensive Financial Report was submitted on time to the Auditor of Public Accounts (APA).

FY25 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

	FY23 ACTUAL	FY24 ACTUAL	FY25 ESTIMATE
Bill/Invoice Payment 98% within 30 days of receipt	99%	99%	99%
Issued W-2s/1099s by prescribed compliance issuance dates	Yes	Yes	Yes
Unmodified Audit Opinion	Yes	Yes	Yes
GFOA Certificate of Financial Achievement Award	Yes	Yes	Yes
GFOA Certificate of Distinguished Budget Award	Yes	Yes	Yes

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BUDGET & FINANCE

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025* Adopted	PCT* Change
Salaries and Wages	$	557,992	557,992	580,758	627,934	705,378	12.33%
Overtime		206	206	-	411	-	-100.00%
FICA (SS & Medicare)		42,205	41,210	44,428	48,037	54,001	12.42%
VRS - Retirement Benefits		66,559	65,873	69,866	74,338	91,549	23.15%
Hospital/Medical Plans		104,857	98,035	102,073	110,299	122,700	11.24%
Group Life Insurance		7,393	7,339	7,783	8,295	9,426	13.63%
Deferred Comp		2,100	1,820	2,520	3,900	4,350	11.54%
Professional Services		66,930	16,454	58,230	24,105	16,530	-31.43%
Postage		3,500	3,328	3,500	3,500	3,500	0.00%
Telephone (Voice and Fax)		1,706	1,615	1,869	1,869	1,483	-20.65%
Travel & Training		9,965	3,755	15,000	14,975	9,975	-33.39%
Dues & Association Memberships		1,919	1,919	780	805	1,305	62.11%
Office Supplies		4,953	3,462	5,000	5,000	5,000	0.00%
Copier Lease		2,423	2,365	2,423	2,423	2,423	0.00%
Copier Service/Supply Contract		1,200	1,169	1,200	1,200	1,200	0.00%
SaaS/SBITA Short Term		-	-	-	34,125	34,125	0.00%
Books/Subscriptions		500	-	500	500	500	0.00%
Capital Outlay		69,602	69,602	-	-	-	0.00%
Capital Lease Interest		-	58	-	-	-	0.00%
Total Operating Expenditures	$	944,010	876,199	895,930	961,716	1,063,445	10.58%

PERSONNEL SUMMARY

	FY 2023 Actual	FY 2024 Amended	FY 2025 Adopted
Chief Financial Officer	1.0	1.0	1.0
Comptroller	1.0	1.0	1.0
Financial Analyst	1.0	1.0	1.0
Senior Accountant	2.0	3.0	3.0
Payroll Technician	1.0	1.0	0.0
Jr Accountant- Payroll	0.0	0.0	1.0
Accounts Payable Technician	1.0	1.0	1.0
Number of Full-Time Positions	7.0	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.

FY24 ACCOMPLISHMENTS

- Managed the purchasing card system to ensure every cardholder, and all supervisors are thoroughly trained.
- Enforced P-card policy when breaches were found, retraining, disciplining cardholders found violation.
- Continued posting formal Invitations for Bids (IFB) and Requests for Proposals in electronic form to increase competition, improve access, accuracy, and to reduce paper files.
- 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.

FY25 OBJECTIVES

- To continue to provide support, communications and guidance to County departments on procurement matters. (SP1 Effective Governance and Community Partnerships)
- Make field audits on the use of P-cards and Voyager usage. (SP1 Effective Governance and Community Partnerships)
- To review existing procedures in support of using more electronic commerce and use of the internet to improve transparency. (SP3 Managing Growth and Change)
- Work toward reducing the number of P-cards w/o putting a hardship on departments. (SP1 Effective Governance and Community Partnerships)
- Work toward virtual meetings, bid opening and training. (SP1 Effective Governance and Community Partnerships)
- Continue to use regional and state contracts in order to enjoy economies of scale and to reduce workloads. (SP3 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

	FY23 ACTUAL	FY24 ACTUAL	FY25 ESTIMATE
Number of Solicitations (RFPs/IFBs/Other)	4	9	10
Annual Rebates Earned (P-Cards & E-payables)	$31,275	$33,294	$34,000
P-Cards- Annual Spend	$1,595,254	$1,748,997	$1,800,000
Purchase Orders- Annual Spend	$10,594,307	$13,992,103	$20,000,000
E-payables- Annual Spend	$204,557	-	-

RECENT TRENDS

The number of formal Solicitations increased in FY24:

- The wide use of more cooperative contracts continues to keep formal solicitations at a minimum.
- Major capital expenditures in 2024 increased after recent bond issues and additional capital projects were funded in FY23 and FY24.
- P-card & E-payables rebates are higher as a reflection of increased spending. The increase in spending is reflective of inflation and an increase in the cost of county purchases. There has also been a slight increase in the number of expenditures to meet the purchasing needs for county service delivery.
- P-card Annual Spend is much higher as a reflection of increasing costs and budgets.
- The cost of capital projects is increasing as a reflection of inflation
- We continue to use cooperative contracts led by national, state and local jurisdictions at much lower prices with less costs.
- We are making faster payments to vendors through electronic payments, thereby reducing costs and avoiding expenses tied to cutting checks and mailing.

Sourcing:

National cooperative contracts including: US Communities; National Joint PowersH-Gal;

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

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PURCHASING

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025* Adopted	PCT* Change
Salaries And Wages	$	113,352	58,896	119,887	80,351	129,859	61.61%
FICA (SS & Medicare)		8,671	4,490	9,172	8,302	9,935	19.67%
VRS - Retirement Benefits		14,147	6,849	14,386	13,840	16,836	21.65%
Medical/Dental Plans		29,923	8,351	30,404	15,404	32,229	109.22%
Group Life Insurance		1,519	789	1,607	1,548	1,741	12.47%
Deferred Comp		840	-	420	875	600	-31.43%
Software Subscription Based IT		-	-	-	28,160	36,000	100.00%
Travel & Training		1,580	738	1,580	1,580	1,580	0.00%
Dues & Association Memberships		230	230	225	225	230	2.22%
Office Supplies		145	-	150	150	150	0.00%
Total Operating Expenditures	$	170,407	80,343	177,831	150,435	229,160	52.33%

PERSONNEL SUMMARY

	FY 2023 Actual	FY 2024 Amended	FY 2025 Adopted
Procurement Agent	1.0	1.0	1.0
Junior Accountant	1.0	1.0	1.0
Number of Full-Time Positions	2.0	2.0	2.0



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Local Roots, Global Reach
ISLE OF WIGHT
COUNTY, VIRGINIA

JUDICIAL

CIRCUIT COURT - JUDGES

DESCRIPTION

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

FY25 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.

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CIRCUIT COURT

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025* Adopted	PCT* Change
Salaries And Wages	$	61,076	61,076	66,520	66,920	69,249	3.48%
Compensation		10,690	10,680	-	15,000	20,000	33.33%
FICA (SS & Medicare)		4,642	4,354	5,088	5,119	5,298	3.50%
VRS - Retirement Benefits		7,057	7,057	7,737	7,737	7,869	1.71%
Hospital/Medical Plans		16,481	16,481	16,719	16,719	17,723	6.01%
Group Life Insurance		813	813	892	892	923	3.48%
Deferred Comp		420	420	420	600	600	0.00%
Telephone (Voice and Fax)		329	325	624	624	624	0.00%
Travel & Training		179	-	200	200	200	0.00%
Dues & Association Memberships		200	-	200	200	200	0.00%
Office Supplies		1,000	489	1,000	1,000	500	-50.00%
Total Operating Expenditures	$	102,887	101,695	99,400	115,011	123,186	7.11%

PERSONNEL SUMMARY

	FY 2023 Actual	FY 2024 Amended	FY 2025 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.

FY25 OBJECTIVES

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

Isle of Wight County
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GENERAL DISTRICT COURT

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025* Adopted	PCT* Change
Other Compensation	$	2,620	2,585	3,400	4,186	4,500	7.50%
Professional Services		154	153	-	-	-	0.00%
Court Appt Public Defender		15,000	12,518	15,000	15,000	15,000	0.00%
Telephone (Voice and Fax)		1,361	1,223	1,372	1,372	1,398	1.90%
Travel & Training		1,500	931	2,055	2,055	2,510	22.14%
Operating Expenses		2,346	1,366	2,500	2,270	5,500	142.29%
Dues & Association Membership		1,085	1,010	750	750	750	0.00%
Office Supplies		1,000	203	1,000	1,230	3,000	143.90%
Copier Lease		2,335	2,279	2,335	2,335	2,335	0.00%
Copier Service/Supply Contract		1,200	1,147	1,200	1,200	1,200	0.00%
Capital Lease Interest		-	56	-	-	-	0.00%
Total Operating Expenditures	$	28,601	23,470	29,612	30,398	36,193	19.06%

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.

FY25 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.

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WESTERN TIDEWATER COMM CORRECTNS

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025* Adopted	PCT* Change
Contributions	$	18,614	14,642	20,316	20,316	35,713	75.79%
Total Operating Expenditures	$	18,614	14,642	20,316	20,316	35,713	75.79%

JUVENILE ACCOUNTABILITY PROGRAM

DESCRIPTION

The Juvenile Accountability Program is operated under a Memorandum of agreement between the County of Isle of Wight and the Fifth District Court Service Unit (CSU) which provides for funding, staffing, supervision, support and oversight of the County's Juvenile Accountability Program. This program provides service in the areas of substance abuse, anger management, parenting, community service, employment readiness and restorative justice. Services are delivered by independent contractors and participants are referred for inclusion by law enforcement, judges and probation officers.

FY24 ACCOMPLISHMENTS

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

FY25 OBJECTIVES

- With continued funding, we plan to serve at least the same number of new referrals in FY 2025. Serving the youth through the current format is done at the cost of $225.00 per session, regardless of the number of participants. All other vendors who have expressed interest in providing the program would charge a minimum of $67.00 per child per session. (SP1 – Effective Governance and Community Partnerships & SP2 – Economic Well-Being and Quality of Life)
- The current vendor is willing to serve multiple referral sources at the least cost. We continue to make the program available to the Department of Social Services and to the County School system at no cost to them. (SP1 – Effective Governance and Community Partnerships & SP2 – Economic Well Being and Quality of Life)
- Additional funds in the budget will allow the Court Service Unit to offer parenting, anger management and job readiness groups as needed. In addition, a portion of the funding would allow the youth who have been court ordered to complete designated hours of community service work. An individual has been contacted who has previously supervised juveniles doing community service work and initial contacts have been made for work sites. (SP1 – Effective Governance and Community Partnerships & SP2 – Economic Well-Being and Quality of Life)

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JUVENILE ACCOUNTABILITY PROGRAM

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025* Adopted	PCT* Change
Professional Services	$	1,250	-	1,250	1,250	1,250	0.00%
Telephone (Voice And Fax)		75	-	75	75	75	0.00%
Drug Testing Supplies		750	-	750	750	750	0.00%
Drug Lab Test		425	-	425	425	425	0.00%
Total Operating Expenditures	$	2,500	-	2,500	2,500	2,500	0.00%

JUVENILE AND DOMESTIC RELATIONS COURT

DESCRIPTION

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

FY25 OBJECTIVES

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

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General Fund Expenditures

JUVENILE & DOMESTIC RELATION COURT

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025* Adopted	PCT* Change
Other Compensation	$	2,201	2,201	2,400	2,405	2,600	8.11%
Repairs & Maintenance		179	-	240	240	240	0.00%
Court Appointed Public Defnder		500	-	500	500	500	0.00%
Postage		1,000	838	800	800	800	0.00%
Telephone (Voice and Fax)		1,174	881	1,044	1,044	1,044	0.00%
Travel & Training		2,000	-	2,000	2,000	2,000	0.00%
Dues & Association Membership		450	235	450	450	450	0.00%
Office Supplies		1,800	992	2,000	1,995	2,000	0.25%
Copier Lease		2,268	2,214	2,268	2,268	1,200	-47.09%
Copier Service/Supply Contract		1,200	1,143	1,200	1,200	2,268	89.00%
Capital Lease Interest		-	54	-	-	-	0.00%
Total Operating Expenditures	$	12,772	8,557	12,902	12,902	13,102	1.55%

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.

FY24 ACCOMPLISHMENTS

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

FY25 OBJECTIVES

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

PERFORMANCE MEASURES / STATISTICS

FY2023 Statistics

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

PERFORMANCE MEASURES / STATISTICS (*continued*)

FY2024 Statistics

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

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

FIFTH DISTRICT COURT SERVICES

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025* Adopted	PCT* Change
Professional Services	$	249,475	220,442	200,100	200,100	200,100	0.00%
Telephone (Voice And Fax)		866	845	865	978	1,037	6.03%
Joint Services		-	-	-	1,369,587	1,368,052	-0.11%
Total Operating Expenditures	$	250,341	221,287	200,965	1,570,665	1,569,189	-0.09%

CLERK OF THE CIRCUIT COURT

DESCRIPTION

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

FY24 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.

FY24 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.

FY25 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

	FY22 ACTUAL	FY23 ACTUAL	FY24 ESTIMATE
Wills/Estates Initiated	244	263	250
Judgments/Administrative Liens/Notices	1,339	1,044	1,200
Deeds Recorded	9,119	4,749	6,000
Financing Statements	166	142	150
Marriage Licenses	205	197	200
Passport Applications	335	1,036	700
Civil Actions Commenced	386	424	400

PERFORMANCE MEASURES / STATISTICS *(continued)*

	FY22 ACTUAL	FY23 ACTUAL	FY24 ESTIMATE
Concealed Handgun Permits	1,557	911	1,000
Criminal Cases Commenced	434	539	545

** The 2022 and 2023 Actual numbers are based on a calendar year January through December. Our computer systems start over with new numbers each calendar year.*

TRENDS

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

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

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

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

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

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General Fund Expenditures

CLERK OF THE CIRCUIT COURT

	FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025* Adopted	PCT* Change
Salaries and Wages	$ 437,492	$ 437,492	460,352	462,202	484,551	4.84%
FICA (SS & Medicare)	33,177	31,715	35,217	35,359	37,069	4.84%
VRS - Retirement Benefits	51,701	51,124	54,030	54,030	61,608	14.03%
Hospital/Medical Plans	91,030	86,777	88,037	88,037	98,041	11.36%
Group Life Insurance	5,838	5,838	6,169	6,169	6,469	4.86%
Deferred Comp	2,940	2,940	2,940	4,175	4,200	0.60%
Legal Services-Jurors	17,920	15,522	17,920	17,920	17,920	0.00%
Professional Services	57,800	57,800	-	-	-	0.00%
TTF Professional Services	41,310	28,543	31,450	67,050	33,548	-49.97%
Repairs & Maintenance	500	-	500	500	500	0.00%
Maintenance Service Contracts	10,000	7,971	10,000	10,000	10,000	0.00%
Postage	6,520	3,477	7,000	7,000	7,000	0.00%
Telephone (Voice and Fax)	1,669	1,606	1,684	1,761	1,880	6.76%
Travel & Training	998	-	3,000	2,960	3,000	1.35%
Dues & Association Membership	600	320	600	600	600	0.00%
Office Supplies	7,300	5,115	11,000	8,917	11,000	23.36%
Copier Lease	2,268	2,214	2,268	2,268	2,268	0.00%
Copier Service/Supply Contract	1,200	1,143	1,200	1,240	1,200	-3.23%
Law Library	9,159	-	-	1,405	-	-100.00%
Capital Lease Interest	-	54	-	-	-	0.00%
Audit Fees	2,500	1,618	2,500	4,583	2,500	-45.45%
Total Operating Expenditures	$ 781,922	741,268	735,867	776,176	783,354	0.92%

PERSONNEL SUMMARY

	FY 2023 Actual	FY 2024 Amended	FY 2025 Adopted
Clerk of Circuit Court	1.0	1.0	1.0
Deputy Clerk II	1.0	1.0	1.0
Deputy Clerk III	1.0	1.0	1.0
Deputy Clerk IV	3.0	3.0	3.0
Chief Deputy Clerk	1.0	1.0	1.0
Number of Full-Time Positions	7.0	7.0	7.0

COMMONWEALTH'S ATTORNEY

DESCRIPTION

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

FY24 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.

FY25 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

	FY23 ACTUAL	FY24 ACTUAL	FY25 ESTIMATE
Misdemeanor Charges Prosecuted	1,205	1,022	900
Felony Charges Prosecuted	1,232	674	700
Number of Infraction Charges Prosecuted	0	0	5
Number of Other Charges Prosecuted	85	63	30

Isle of Wight County
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COMMONWEALTH ATTORNEY

	FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025* Adopted	PCT* Change
Salaries and Wages	$ 645,370	$ 645,371	675,702	679,052	717,070	5.60%
Part-Time Salaries	-	-	40,000	40,000	41,400	3.50%
FICA (SS & Medicare)	49,115	47,143	54,752	55,008	58,023	5.48%
VRS - Retirement Benefits	75,865	75,538	79,504	79,504	86,819	9.20%
Hospital/Medical Plans	105,019	105,018	106,518	106,795	113,190	5.99%
Group Life Insurance	8,604	8,603	9,055	9,055	9,564	5.62%
Deferred Comp	2,520	2,520	2,520	3,770	4,020	6.63%
Maintenance Service Contracts	5,880	5,272	7,685	7,685	11,200	45.74%
Telephone (Voice and Fax)	4,076	3,930	4,700	4,700	5,700	21.28%
Travel & Training	5,588	5,343	6,750	6,750	12,750	88.89%
Travel- Witness	-	-	4,000	4,000	4,000	0.00%
Dues & Association Membership	5,250	1,800	3,700	3,700	3,700	0.00%
Office Supplies	5,250	5,246	5,500	5,500	5,500	0.00%
Copier Lease	2,268	2,214	2,268	2,268	2,268	0.00%
Copier Service/Supply Contract	1,200	1,150	1,200	1,200	1,200	0.00%
Equipment/Machinery	-	-	-	-	-	100.00%
Capital Lease Interest	-	54	-	-	-	0.00%
Total Operating Expenditures	$ 916,005	909,203	1,003,854	1,008,987	1,076,404	6.68%

PERSONNEL SUMMARY

	FY 2023 Actual	FY 2024 Amended	FY 2025 Adopted
Commonwealth Attorney	1.0	1.0	1.0
Senior Asst Commonwealth Attorne	0.0	1.0	1.0
Asst Commonwealth Attorney	2.0	1.0	1.0
Office Administrator	1.0	1.0	1.0
Administrative Assistant	3.0	0.0	0.0
Legal Assistant	0.0	3.0	3.0
Deputy Commonwealth Attorney	1.0	1.0	1.0
Number of Full-Time Positions	8.0	8.0	8.0



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Local Roots, Global Reach
ISLE OF WIGHT
COUNTY, VIRGINIA

PUBLIC SAFETY

SHERIFF

DESCRIPTION

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

DEPARTMENT GOALS & OBJECTIVES

Commitment to Professionalism

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

Continue with Community Outreach

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

FY24 ACCOMPLISHMENTS

- In 2023 the Meherrin Drug Task Force worked 43 felony cases which resulted in 49 arrests and executed on search warrant. The value of illegal drugs seized totaled $115,640.
- As part of the Sheriff's Office Gang Unit, Investigator Haskins and Investigator Edwards created a sharing network to keep surrounding jurisdictions informed on the activities of gang members. They also executed ten (10) search warrants involving narcotics and three (3) gang related search warrants.
- The Digital Forensic Unit and Lab operated by Investigators VanWassen and Lacy continues to grow. The Unit examined nine (9) cell phone devices during the year, with multiple devices pending examination.
- In 2023 all five K9 teams were certified through Virginia Police Work Dog Association.
- K9 Pixel and handler, Investigator Lacy, continued their work in locating Electronic Storage Device (ESD) evidence during search warrants, and assisted surrounding agencies' search warrants as needed. Pixel has had seven (7) successful deployments in 2023.
- Implemented Extradition Checklist and Prisoner Travel Bag.
- Installed shelves in all the courts to secure conference-call speakers.
- Installed shelves in prisoner holding area to secure the property of remanded subjects.
- Completed outfitting all courts with large screen TVs.

PERFORMANCE MEASURES / STATISTICS

SCHOOL CHECKS CALENDAR YTD 2023

SCHOOL	COUNT	TIME	% COUNT	% TIME
Carrollton Elementary School	59	42:05	16.9%	16.3%
Carrsville Elementary School	46	22:18	13.2%	8.7%
Georgie D Tyler Middle School	38	29:48	10.9%	11.6%
Hardy Elementary School	36	27:54	10.3%	10.8%
Isle Of Wight Academy	2	00:30	0.6%	0.2%
Smithfield High School	62	47:50	17.8%	18.6%
Smithfield Middle School	11	14:35	3.2%	5.7%
Westside Elementary School	5	01:40	1.4%	0.6%
Windsor Elementary School	40	29:01	11.5%	11.3%
Windsor High School	50	41:44	14.3%	16.2%
Grand Total	**349**	**257:30**	**100.0%**	**100.0%**
Average time on message		**00:44**		

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

PERFORMANCE MEASURES / STATISTICS (continued)

	2022	2023	% CHANGE
Calls for Service	**45,351**	**42,213**	**-6.92%**
Law Enforcement	45,247	42,106	-6.94%
False Alarms	32	36	12.50%
Escorts	72	71	-1.39%
Traffic	**6,249**	**7,435**	**18.98%**
Traffic Stops	2,538	3,123	23.05%
Traffic Summons	1,805	2,310	27.98%
Traffic Warnings	1,120	1,139	1.70%
Traffic Crashes	786	863	9.80%
Criminal Process	**1,180**	**1,294**	**9.66%**
Misdemeanor Charges	772	882	14.25%
Felony Charges	408	412	0.98%
Civil Process	**11,348**	**12,113**	**6.74%**
Writ-Levy	12	9	-25.00%
Writ-Repo	16	15	-6.25%
Evictions	126	141	11.90%
All Other Civil	11,194	11,948	6.74%
Other	**4,203**	**4,275**	**1.71%**
Gun Permits	973	940	-3.39%
Fingerprints (non crim.)	214	239	11.68%
Reports (IBR)	767	677	-11.73%
Reports (non-IBR)	1,856	2,014	8.51%
ECO/TDO	105	101	-3.81%
Domestic Assault Arrests	60	83	38.33%
Elder Crime Victims	228	221	-3.07%

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

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SHERIFF

	FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025* Adopted	PCT* Change
Salaries and Wages	$ 3,636,520	$ 3,569,273	4,398,758	4,370,149	4,613,979	5.58%
Overtime	315,695	315,695	313,578	373,978	340,992	-8.82%
Part-Time Salaries	141,871	141,871	134,098	143,098	138,792	-3.01%
Other Compensation	-	-	-	-	7,500	100.00%
FICA (SS & Medicare)	314,713	290,509	370,752	373,873	389,673	4.23%
VRS - Retirement Benefits	423,173	402,025	507,017	510,248	522,900	2.48%
Hospital/Medical Plans	741,369	732,659	878,560	836,296	935,970	11.92%
Group Life Insurance	49,355	48,941	58,877	61,935	64,339	3.88%
Unemployment Insurance	-	-	-	40	40	0.00%
Worker's Compensation	-	-	-	7,317	7,317	0.00%
Deferred Comp	19,074	19,074	21,420	28,400	30,672	8.00%
Uniforms Taxable	4,500	3,328	6,600	6,600	6,600	0.00%
Professional Services	9,400	8,861	8,700	8,700	29,700	241.38%
Repairs & Maintenance	3,143	3,142	6,148	6,148	6,148	0.00%
Maintenance Service Contracts	38,779	29,165	49,770	55,870	44,970	-19.51%
Advertising Services	799	799	6,350	6,310	-	-100.00%
Capital Lease Agreements	178,940	268,415	185,535	185,535	66,500	-64.16%
SBITA Financing Expense	-	190,407	-	-	129,935	0.00%
Utilities	51,000	49,809	45,000	63,000	50,000	-20.63%
Postage	2,000	1,687	2,000	2,000	2,000	0.00%
Telephone (Voice and Fax)	31,646	28,823	42,777	42,777	56,715	32.58%
Line of Duty	-	-	-	1,288	1,288	0.00%
RMS Licenses	31,500	22,887	7,385	7,385	16,000	116.66%
Lease/Rental of Equipment	-	24,212	-	-	-	0.00%
Travel & Training	50,000	48,627	60,000	60,000	65,000	8.33%
Tolls & Parking	50	44	-	-	-	0.00%
Travel - Prisoner Extradition	2,550	2,539	-	-	-	0.00%
Special Investigate Task Force	2,368	2,368	2,000	3,100	3,000	-3.23%
Operating Expenses	74,437	59,687	65,125	70,275	71,125	1.21%
Dues & Association Memberships	7,370	6,032	7,470	7,470	7,470	0.00%
Office Supplies	11,232	11,163	13,000	16,500	16,000	-3.03%
Equipment-Small<$5k	18,938	10,832	8,200	10,732	4,400	-59.00%
Copier Lease	4,300	3,834	4,300	4,300	4,300	0.00%
Copier Service/Supply Contract	1,200	1,163	1,200	1,240	1,200	-3.23%
Computer Software	500	30	500	500	7,200	1340.00%
Computer Hardware<$5k	18,447	4,777	3,000	3,000	3,000	0.00%
Fleet	435,964	419,747	549,306	408,129	395,000	-3.22%
Uniforms	100,279	62,322	83,270	81,359	92,159	13.28%
Equipment/Machinery	63,644	29,798	-	34,096	18,035	-47.11%
Vehicles	-	-	-	249,580	-	-100.00%
Capital Outlay	344,440	344,413	77,000	98,200	40,600	-58.66%
Capital Lease Interest	-	3,775	-	-	-	0.00%
SBITA Financing Interest	-	418	-	-	-	0.00%
Total Operating Expenditures	$ 7,129,197	7,163,149	7,917,696	8,139,427	8,190,519	0.63%

PERSONNEL SUMMARY

	FY 2023 Actual	FY 2024 Amended	FY 2025 Adopted
Sheriff	1.0	1.0	1.0
Major S O	1.0	1.0	1.0
Captain	1.0	1.0	1.0
Lieutenant S O	4.0	4.0	4.0
Sargeant S O	6.0	7.0	7.0
Corporal	5.0	5.0	5.0
Investigator	5.0	6.0	6.0
Deputy Sheriff	39.0	33.0	37.0
Deputy First Class	0.0	4.0	4.0
Senior Deputy	0.0	3.0	3.0
Office Manager S O	1.0	1.0	1.0
Administrative Asst.	3.0	3.0	3.0
IT Support Specialist II	0.25	0.25	0.25
Number of Full-Time Positions	66.25	69.25	73.25

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.

FY24 ACCOMPLISHMENTS

- Continued to partner with other animal care agencies to conduct several adoption events at the Isle of Wight Animal Care Facility, the farmers market, and other local areas.
- Received 880 animals in the facility.
- Returned 137 animals to their families.
- Facilitated 241 adoptions.
- Facilitated the transfer of 210 animals.
- Expanded additional partnerships with other animal care facilities.
- Responded to 1583 calls for service.
- Operating at full staff, to include the new position of Shelter Manager.

FY25 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

FY25 OBJECTIVES (continued)

- 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
- To continue to develop working partnerships with rescue organization, enhancing the number of organizations utilized.
- 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

	2022	2023	% CHANGE
Calls for Service	1,635	1,583	-3.18%
Number of Animals Entering Animal Services Facility	1,207	880	-27.09%
Number of Stray Animals Picked Up	166	137	-1.75%
Number of Animals Adopted	360	241	-33.05%

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ANIMAL CONTROL

	FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025* Adopted	PCT* Change
Salaries and Wages	$ 290,739	262,375	335,412	335,662	352,574	5.04%
Overtime	46,039	46,039	46,310	46,310	75,587	63.22%
Part-Time Salaries	5,108	-	22,578	22,578	-	-100.00%
FICA (SS & Medicare)	26,282	22,279	29,781	29,800	32,755	9.92%
VRS - Retirement Benefits	35,022	31,947	40,902	40,902	48,296	18.08%
Hospital/Medical Plans	86,063	84,923	122,885	122,885	103,120	-16.08%
Group Life Insurance	3,897	3,518	4,495	4,495	4,722	5.05%
Deferred Comp	2,100	1,400	2,100	2,845	2,820	-0.88%
Repairs & Maintenance	2,380	1,431	2,380	2,380	2,380	0.00%
Advertising Services	1,100	-	1,100	1,100	1,100	0.00%
Veterinarian Services	55,000	27,500	40,000	40,000	30,000	-25.00%
Utilities	20,200	18,117	22,000	24,400	22,000	-9.84%
Postage	140	4	140	140	140	0.00%
Telephone (Voice and Fax)	1,300	696	1,300	1,300	4,100	215.38%
Travel & Training	3,000	1,446	3,000	3,000	3,000	0.00%
Operating Expenses	35,022	34,759	31,800	31,800	31,800	0.00%
Dues & Association Memberships	120	-	120	120	120	0.00%
Office Supplies	2,192	2,191	2,125	2,125	2,125	0.00%
Equipment-Small<$5k	1,000	897	1,000	1,000	1,000	0.00%
Copier Lease	3,000	1,620	3,000	3,000	3,000	0.00%
Fleet	24,574	23,329	29,196	24,196	29,196	20.66%
Uniforms	3,000	2,310	3,500	3,500	3,500	0.00%
Capital Outlay	-	-	-	-	12,500	100.00%
Total Operating Expenditures	$ 647,278	566,782	745,124	743,538	765,835	3.00%

PERSONNEL SUMMARY

	FY 2023 Actual	FY 2024 Amended	FY 2025 Adopted
Animal Control Officer	4.0	4.0	4.0
Chief Animal Control Officer	1.0	1.0	1.0
Shelter Manager	0.0	1.0	1.0
Kennel Assistant	2.0	2.0	2.0
Number of Full-Time Positions	7.0	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 32 full-time Fire Medic positions and a roster of approximately 40 part-time employees.

FY24 ACCOMPLISHMENTS

- Implemented a countywide Respiratory Protection Policy.
- Staffed an additional medic unit at Rushmere Volunteer Fire Department from 0800-2000 each day.
- Implemented an Apparatus Replacement Protocol
- Deployed Handevy response bags to better facilitate treatment of pediatric patients.
- Procured and deployed 162 new Self-Contained Breathing Apparatus to all county fire and EMS departments.

FY25 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 to include Auto Vehicle Locator dispatching of medic units and revised Emergency Medical Dispatch protocols.
- Continue to enhance EMS equipment and procedures to better serve the sick and injured.

PERFORMANCE MEASURES / STATISTICS

	FY23 ACTUAL	FY24 ESTIMATE	FY25 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%

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FIRE & RESCUE - RESPONSE

	FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025* Adopted	PCT* Change
Salaries And Wages	$ 1,768,324	1,768,324	2,003,918	1,950,528	2,253,006	15.51%
Overtime	350,178	350,178	290,000	426,620	277,150	-35.04%
Holiday Pay	102,070	94,738	116,554	108,787	120,634	10.89%
Part-Time Salaries	803,456	803,456	815,200	947,667	780,732	-17.62%
FICA (SS & Medicare)	223,567	223,006	246,765	248,354	259,451	4.47%
VRS - Retirement Benefits	211,846	204,689	233,773	224,773	258,085	14.82%
Medical/Dental Plans	374,007	374,007	429,392	408,148	533,644	30.75%
Group Life Insurance	24,453	23,584	26,853	26,353	30,118	14.29%
Deferred Comp	10,080	8,540	9,450	12,066	15,660	29.79%
Professional Services	9,135	9,135	9,530	9,530	9,922	4.11%
EMS Service Contracts	21,000	10,994	23,000	23,000	23,000	0.00%
Maintenance Service Contracts	26,000	24,772	26,000	26,000	35,500	36.54%
Utilities	800	680	800	800	800	0.00%
Telephone (Voice And Fax)	13,678	11,828	17,064	17,064	17,064	0.00%
Travel & Training	12,850	3,825	15,000	14,000	17,000	21.43%
Four-4-Life EMS Support	40,000	18,854	36,127	91,364	36,127	-60.46%
Hampton Roads Planning Distric	6,082	6,082	6,283	6,283	6,450	2.66%
Contribution State Forrestry	10,093	10,093	10,093	10,093	10,094	0.01%
Disaster Response	-	-	-	190,200	-	-100.00%
Office Supplies	425	318	425	425	425	0.00%
Medical Supplies	87,930	71,374	75,000	75,000	82,500	10.00%
Medical Services	9,414	8,090	10,400	10,400	13,883	33.49%
Fleet	11,100	11,066	8,900	8,900	8,900	0.00%
Uniforms	15,000	11,193	15,000	16,000	20,000	25.00%
PPE & Safety	10,000	9,999	14,000	14,000	45,000	221.43%
Capital Outlay	46,807	46,807	-	-	-	0.00%
Total Operating Expenditures	$ 4,188,295	4,105,634	4,439,527	4,866,355	4,855,145	-0.23%

PERSONNEL SUMMARY

	FY 2023 Actual	FY 2024 Amended	FY 2025 Adopted
Firefighter/Medic II	18.0	17.0	20.0
Firefighter/Medic I	3.0	4.0	4.0
Master Fire Medic	0.0	3.0	3.0
Fire & EMS LT	3.0	3.0	3.0
Fire & EMS Captain	4.0	4.0	4.0
Number of Full-Time Positions	28.0	31.0	34.0

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FIRE & RESCUE - STATION SERVICES

	FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025* Adopted	PCT* Change
Maintenance Service Contracts	$ -	-	-	-	5,200	100.00%
Utilities-Volunteer Depts	134,000	133,664	117,000	117,000	128,000	9.40%
Fuel - Volunteer	104,000	96,822	115,000	115,000	126,000	9.57%
Volunteer Dept-Insurance	230,444	226,542	240,444	240,444	240,444	0.00%
Travel & Training	10,000	4,693	10,000	8,700	10,000	14.94%
Fire Programs Fund Expense	109,639	102,113	109,639	135,401	123,039	-9.13%
Contribution Carrollton VFR	162,450	162,450	149,400	149,400	138,200	-7.50%
Contribution-Carrsville VFR	83,600	83,600	115,400	115,400	100,295	-13.09%
Contribution RushmereVF	54,900	54,900	65,992	65,992	91,400	38.50%
Contribution Smithfield VF	209,580	209,580	219,400	219,400	207,900	-5.24%
Contribution Windsor VF	88,500	88,500	113,000	113,000	117,500	3.98%
Contribution IOWVR	211,000	211,000	246,000	246,000	215,000	-12.60%
Contribution Windsor VR	83,321	83,321	39,270	39,270	42,000	6.95%
Vehicle Tax Relief	100,000	100,000	115,000	115,000	115,000	0.00%
Medical Services	-	-	16,250	16,250	32,500	100.00%
Equipment / Machinery	10,000	5,149	35,500	36,800	25,000	-32.07%
Total Station Services - Fire	$ 1,591,434	1,562,332	1,707,295	1,733,057	1,717,478	-0.90%

FIRE & RESCUE-EMERGENCY MANAGEMENT & BILLING

DESCRIPTION

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

FY24 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.
- Rebranded the Department of Emergency Services to Isle of Wight Fire Rescue.

FY25 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)
- Implement EMS billing collection process for non-resident EMS transports. (SP4: Funding for the Future).

PERFORMANCE MEASURES / STATISTICS

	FY23 ACTUAL	FY24 ACTUAL	FY25 ESTIMATE
Percent Compliance with Federal NIMS Requirements	99%	99%	99%
Number of Patients Billed for EMS Services	3,275	3,358	3,350

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FIRE & RESCUE - ADMINISTRATION, EMERGENCY MANAGEMENT & BILLING

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025* Adopted	PCT* Change
Salaries and Wages	$	378,847	378,847	427,360	411,360	437,009	6.24%
Overtime		7,672	7,672	505	505	523	3.56%
Part-Time Salaries		-	-	-	4,415	-	-100.00%
FICA (SS & Medicare)		28,392	28,392	32,732	30,559	33,472	9.53%
VRS - Retirement Benefits		43,900	43,900	51,204	49,004	54,687	11.60%
Hospital/Medical Plans		59,519	59,519	80,559	76,885	81,973	6.62%
Group Life Insurance		4,939	4,939	5,727	5,477	5,843	6.68%
Deferred Comp		3,718	3,717	4,101	3,451	3,600	4.32%
Maintenance Service Contracts		24,500	24,138	24,500	23,936	57,460	140.06%
Advertising Services		250	-	-	-	-	0.00%
Postage		3,680	2,610	3,680	3,680	3,680	0.00%
Telephone (Voice and Fax)		4,185	3,989	4,115	4,115	4,115	0.00%
Travel & Training		9,150	9,136	13,736	13,695	13,000	-5.07%
Dues & Association Membership		598	564	810	810	815	0.62%
Office Supplies		3,631	3,195	5,331	5,331	5,331	0.00%
Equipment-Small<$5k		2,500	1,534	4,000	2,947	4,000	35.73%
Copier Lease		2,268	2,214	2,268	5,832	2,268	-61.11%
Copier Service/Supply Contract		1,200	1,143	1,200	1,241	1,200	-3.30%
Computer Software <$5k		100	-	-	-	-	0.00%
Fleet		4,200	4,210	7,000	8,000	12,000	50.00%
Uniforms		1,300	626	1,300	1,300	2,000	53.85%
Capital Lease Interest		-	54	-	-	-	0.00%
Total Operating Expenditures	$	584,549	580,398	670,128	652,543	722,976	10.79%

PERSONNEL SUMMARY

	FY 2023 Actual	FY 2024 Amended	FY 2025 Adopted
Chief of Fire and Rescue	1.0	1.0	1.0
EMS Coordinator	1.0	1.0	1.0
Medical Billing/HIPPA SUP	1.0	1.0	1.0
Medical Billing Clerk I	1.0	1.0	1.0
Medical Billing Clerk II	0.0	1.0	1.0
Office Administrator	1.0	1.0	1.0
Number of Full-Time Positions	5.0	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.

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WESTERN TIDEWATER REGIONAL JAIL

	FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025* Adopted	PCT* Change
Professional Services	$ 1,293,333	1,293,333	1,259,298	1,259,298	1,141,354	-9.37%
Total Operating Expenditures	$ 1,293,333	1,293,333	1,259,298	1,259,298	1,141,354	-9.37%

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.

FY24 ACCOMPLISHMENTS

- Completed Fleet and Utility Billing review.
- Created additional tracking mechanism for Solid Waste Division.

FY25 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)

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PUBLIC WORKS ADMINISTRATION

	FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025* Adopted	PCT* Change
Salaries and Wages	$ 209,424	209,424	219,346	222,084	229,807	3.48%
FICA (SS & Medicare)	15,914	15,345	16,780	16,887	17,581	4.11%
VRS - Retirement Benefits	24,578	24,193	25,510	25,666	26,107	1.72%
Hospital/Medical Plans	53,745	43,922	50,156	48,644	45,239	-7.00%
Group Life Insurance	2,788	2,788	2,940	2,958	3,061	3.48%
Deferred Comp	840	840	840	1,200	1,200	0.00%
Utilities	5,200	4,362	5,200	6,800	5,200	-23.53%
Postage	75	10	75	75	75	0.00%
Telephone (Voice and Fax)	1,543	1,324	1,390	1,487	1,560	4.91%
Travel & Training	-	-	250	219	250	14.16%
P Card Suspense	-	-	-	-	-	100.00%
Office Supplies	1,000	818	1,500	1,500	1,500	0.00%
Copier Lease	1,134	1,107	1,134	1,134	1,134	0.00%
Copier Service/Supply Contract	650	580	650	681	650	-4.55%
Fleet	13,937	13,007	11,480	11,480	13,000	13.24%
Capital Lease Interest	-	27	-	-	-	0.00%
Total Operating Expenditures	$ 330,828	$ 317,747	337,251	340,815	346,364	1.63%

PERSONNEL SUMMARY

	FY 2023 Actual	FY 2024 Amended	FY 2025 Adopted
Director of Public Works	1.0	1.0	1.0
Special Projects Coordinator	1.0	1.0	1.0
Admin. Asst.	1.0	1.0	1.0
Number of Full-Time Positions	3.0	3.0	3.0

PUBLIC WORKS- CAPITAL PROGRAMS & INSPECTIONS

DESCRIPTION

The Capital Programs & Inspection Division provides supervision and inspection for all County funded projects. The Division is further responsible for private development inspection services for water, sewer and stormwater infrastructure, which are conveyed to the County upon completion. This Division coordinates construction activities with various local, federal and state agencies.

FY24 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 Design.
- Multiple Hardy Elementary School Projects.
- Public Works Roof Project Bids.

FY25 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).

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PUBLIC WORKS - CAPITAL PROGRAMS & INSPECTIONS

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025* Adopted	PCT* Change
Salaries And Wages	$	58,647	58,647	61,374	61,599	63,746	3.49%
FICA (SS & Medicare)		4,379	4,253	4,696	4,638	4,877	5.15%
VRS - Retirement Benefits		6,763	6,762	7,138	7,138	7,260	1.71%
Medical/Dental Plans		14,903	14,903	15,047	15,122	15,951	5.48%
Group Life Insurance		780	779	823	823	852	3.52%
Telephone (Voice And Fax)		1,205	1,074	1,219	1,287	1,320	2.56%
Travel & Training		-	-	800	-	800	100.00%
Operating Expenses		26	26	400	-	400	100.00%
Fuel		7,030	7,030	4,783	4,783	5,543	15.89%
PPE & Safety		-	-	800	-	800	100.00%
Vehicles		12,272	12,272	-	-	-	0.00%
Total Operating Expenditures	$	106,005	105,746	97,080	95,390	101,549	6.46%

PERSONNEL SUMMARY

	FY 2023 Actual	FY 2024 Amended	FY 2025 Adopted
Construction Inspector	0.45	0.45	0.45
Construction Manager	0.45	0.45	0.45
Number of Full-Time Positions	0.9	0.9	0.9

PUBLIC WORKS- REFUSE COLLECTION & DISPOSAL

DESCRIPTION

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

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

FY24 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 florescent 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.

FY25 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)

FY25 OBJECTIVES (continued)

- To identify waste reduction initiative that could be implemented with the greatest potential for increasing waste stream diversion. (SP3 – Managing Growth and Change)
- Improve social media presence and print media distribution with the focus of informing citizens and volunteers of Pollution Prevention and Green initiative achievements within the Division. (SP1 - Effective Governance and Community Partnerships)
- To reduce recycling acceptance items and re-educate citizens to create a more efficient recycling program at the Refuse and Recycling center attendants. (SP1 - Effective Governance and Community Partnerships)

PERFORMANCE MEASURES / STATISTICS

	FY23 ACTUAL	FY24 ACTUAL	FY25 ESTIMATE
Refuse Tonnage	16,109	18,000	19,000
Single-Stream Recycling (tonnage) per Calendar Yr.	430	400	400
Yard Waste Recycling (tonnage) per Calendar Yr.	1,369	1,600	1,700
Residential Construction Debris	1,130	1,250	1,400

Isle of Wight County
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PUBLIC WORKS - REFUSE

	FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025* Adopted	PCT* Change
Salaries and Wages	$ 465,198	459,012	497,967	489,517	512,174	4.63%
Overtime	29,243	29,243	10,771	45,058	50,000	10.97%
Part-Time Salaries	543,702	543,702	447,421	573,694	575,000	0.23%
FICA (SS & Medicare)	78,186	78,186	73,147	83,950	86,994	3.63%
VRS - Retirement Benefits	56,480	53,942	60,837	59,457	70,715	18.93%
Hospital/Medical Plans	87,133	76,089	100,803	86,243	94,201	9.23%
Group Life Insurance	6,206	5,950	6,673	6,543	6,846	4.63%
Deferred Comp	2,940	2,449	2,940	3,755	4,020	7.06%
Repairs & Maintenance	50,000	40,687	50,000	50,000	50,000	0.00%
Contracted Services	17,470	16,969	16,200	19,200	16,200	-15.63%
Purchased Services-SPSA	1,429,113	1,254,146	1,502,000	1,431,116	1,464,000	2.30%
Utilities	19,816	19,098	17,000	21,000	19,200	-8.57%
Telephone (Voice and Fax)	6,808	6,285	14,988	14,988	7,467	-50.18%
Travel & Training	1,050	1,050	4,800	4,688	4,800	2.39%
Operating Expenses	7,234	7,234	9,052	9,052	9,052	0.00%
Landfill Post-Closure Cost	274,365	253,339	300,000	320,083	300,000	-6.27%
Dues & Association Membership	699	372	700	812	700	-13.79%
Fleet	230,000	220,301	200,000	200,000	225,000	12.50%
Uniforms	4,500	4,160	4,500	6,000	4,500	-25.00%
PPE & Safety	6,209	5,968	6,700	6,700	6,700	0.00%
Capital Outlay	15,000	14,999	15,000	15,000	20,000	33.33%
Total Operating Expenditures	$ 3,331,352	3,093,180	3,341,499	3,446,856	3,527,569	2.34%

PERSONNEL SUMMARY

	FY 2023 Actual	FY 2024 Amended	FY 2025 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.

FY24 ACCOMPLISHMENTS

- Phase I renovation Central Permitting.
- Security Enhancement for Voters Registration Building.
- Fairgrounds Cell Tower.
- Fairgrounds Tractor Pull Lighting.

FY25 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

	FY23 ACTUAL	FY24 ESTIMATE	FY25 ESTIMATE
Number of Work Order Requests Received	910	1,100	1,200

TRENDS

	FY22-23	FY23-24
Sale of Surplus	$53,445	$0.00

Isle of Wight County
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PUBLIC WORKS - BLDGS & GROUNDS

	FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025* Adopted	PCT* Change
Salaries and Wages	$ 499,847	499,698	556,906	488,906	504,393	3.17%
Overtime	6,872	6,872	9,060	27,060	24,000	-11.31%
Part-Time Salaries	251,332	251,332	182,405	199,905	225,000	12.55%
FICA (SS & Medicare)	56,512	56,512	57,251	54,427	57,635	5.89%
VRS - Retirement Benefits	59,683	59,486	66,858	56,858	65,431	15.08%
Hospital/Medical Plans	135,144	123,775	143,480	113,040	134,360	18.86%
Group Life Insurance	6,656	6,656	7,463	6,313	6,729	6.59%
Deferred Comp	2,940	2,940	3,360	4,526	4,800	6.05%
Repairs & Maintenance	210,746	179,407	248,600	231,600	248,600	7.34%
Maintenance Service Contracts	120,012	120,011	111,000	119,202	111,000	-6.88%
Generator Maintenance Program	22,000	20,542	25,300	26,662	25,300	-5.11%
Utilities	252,300	253,958	204,300	282,200	255,400	-9.50%
Telephone (Voice and Fax)	11,110	9,452	12,110	12,110	12,300	1.57%
Travel & Training	52	-	2,910	408	2,910	613.24%
Equipment-Small<$5k	-	-	4,900	4,900	4,900	0.00%
Fleet	33,137	33,136	26,640	37,802	33,000	-12.70%
Uniforms	9,831	9,830	9,080	9,880	9,080	-8.10%
PPE & Safety	4,829	4,467	10,185	2,385	10,185	327.04%
Operating Supplies	27,463	27,462	26,617	29,117	30,000	3.03%
County Signage	5,320	5,316	5,000	5,000	5,000	0.00%
Capital Outlay	10,585	10,585	5,100	5,100	5,100	0.00%
Total Operating Expenditures	$ 1,726,371	1,681,438	1,718,525	1,717,401	1,775,123	3.36%

PERSONNEL SUMMARY

	FY 2023 Actual	FY 2024 Amended	FY 2025 Adopted
Buildings Maint. Manager	1.0	1.0	1.0
Master Maintenance Technician	1.0	0.0	0.0
Maintenance Worker III	4.0	4.0	4.0
Building Operations Supervisor	1.0	1.0	1.0
Maintenance Worker II	2.0	2.0	2.0
Maintenance Worker I	0.0	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.

FY24 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.

FY25 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).

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PUBLIC WORKS - TRANSPORTATION

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025* Adopted	PCT* Change
Salaries And Wages	$	176,849	138,674	197,103	198,703	203,561	2.44%
FICA (SS & Medicare)		13,591	9,834	15,079	15,201	15,573	2.45%
VRS - Retirement Benefits		21,043	15,942	23,408	23,408	24,703	5.53%
Hospital/Medical Plans		30,728	30,728	51,567	51,567	54,665	6.01%
Group Life Insurance		2,381	1,837	2,642	2,642	2,707	2.46%
Deferred Comp		840	840	1,260	1,725	1,800	4.35%
Uniforms Taxable		-	-	-	75	-	-100.00%
Professional Services		122,379	69,228	100,000	110,287	100,000	-9.33%
Maintenance Service Contracts		21,563	21,446	20,000	20,200	22,000	8.91%
Advertising		400	-	400	200	400	100.00%
Utilities		59,500	64,771	59,500	65,900	65,000	-1.37%
Postage		200	63	200	200	200	0.00%
Telephone (Voice And Fax)		879	643	879	879	879	0.00%
Travel & Training		2,840	1,265	1,340	1,340	1,340	0.00%
Operating Expenses		3,200	3,126	-	-	-	0.00%
Office Supplies		6,770	4,497	400	400	400	0.00%
Computer Software <$5k		360	-	-	-	-	0.00%
PPE & Safety		200	17	200	125	200	60.00%
Total Operating Expenditures	$	463,723	362,909	473,978	492,852	493,428	0.12%

PERSONNEL SUMMARY

	FY 2023 Actual	FY 2024 Amended	FY 2025 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 AND CULTURAL

PARKS & RECREATION- ADMINISTRATION

DESCRIPTION

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

FY24 ACCOMPLISHMENTS

- Began construction phase of Heritage Park ATV Trail.
- Completed construction for the Heritage Park ATV Trail.
- Established Heritage Park ATV Trail rules, regulations and permitting process.
- Established Nike Park Sheriff's Office K9 training site.
- Expanded Therapeutic Recreation programming for youth and adults.
- Completed PE for Jones Creek Boat Ramp improvements.
- Established playground replacement plan for Nike Park and Camptown Park.

FY25 OBJECTIVES

- Develop Comprehensive Parks and Recreation Master Plan. (SP1 – Effective Governance and Community Partnerships)
- Implement playground replacement plan for Camptown, and Nike Parks. (SP2 – Economic Well-Being and Quality of Life)
- 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)
- Update Forest Management plan for Blackwater property. (SP4 – Funding the Future)

PERFORMANCE MEASURES / STATISTICS

	FY23 ACTUAL	FY24 ACTUAL	FY25 ESTIMATE
Number of Grants Application Submissions for Facility and Program Financial Support	1	1	2
Certified Training Hours Provided to Departmental Staff	700	580	700
Number of Position Turnovers Due to Termination of Employment Other Than Those Created by Retirement	0	1	1
Number of Park Projects Completed from Quarterly Park Inspection Reports	42	44	50

Isle of Wight County
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PARKS & RECREATION

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025* Adopted	PCT* Change
Salaries and Wages	$	198,911	182,431	200,172	200,422	205,732	2.65%
Overtime		3,227	3,227	1,700	1,700	1,760	3.53%
FICA (SS & Medicare)		15,347	13,835	15,444	15,463	15,874	2.66%
VRS - Retirement Benefits		24,824	21,108	24,134	24,134	25,879	7.23%
Hospital/Medical Plans		25,334	14,173	9,241	24,941	27,516	10.32%
Group Life Insurance		2,666	2,310	2,683	2,683	2,754	2.65%
Deferred Comp		1,260	899	840	1,201	1,200	-0.08%
Postage		500	153	500	500	500	0.00%
Telephone (Voice and Fax)		4,425	4,029	5,085	5,085	8,504	67.24%
Travel & Training		4,581	4,580	6,955	6,955	6,855	-1.44%
Dues & Association Membership		325	166	446	446	446	0.00%
Office Supplies		4,000	3,375	4,500	4,500	4,500	0.00%
Copier Lease		4,536	4,427	4,536	4,536	4,536	0.00%
Copier Service/Supply Contract		2,400	2,299	2,400	2,400	2,400	0.00%
Fleet		-	1,210	-	-	-	0.00%
Uniforms		200	-	200	200	200	0.00%
Books/Subscriptions		100	79	100	100	100	0.00%
Capital Lease Interest		-	108	-	-	-	0.00%
Total Operating Expenditures	$	292,636	258,410	278,936	295,266	308,756	4.57%

PERSONNEL SUMMARY

	FY 2023 Actual	FY 2024 Amended	FY 2025 Adopted
Director of Parks and 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, one (1) ATV trail and a 3.1 mile greenway trail. The Department also manages a 14,000 square foot recreation center in Windsor.

FY24 ACCOMPLISHMENTS

- Introduced the first summer day camp for adults with disabilities.
- Began the Fridays RISE Program (Resilient-Independent-Social-Empowerment) for adults with disabilities.
- Re-Introduced Adult Co-Ed Softball in Fall of 2023.

FY25 OBJECTIVES

- 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)

PERFORMANCE MEASURES / STATISTICS

	FY23 ACTUAL	FY24 ACTUAL	FY25 ESTIMATE
Youth Activities/Programs Offered	22	22	23
Number of Youth Participating	1,115	1,574	1,621
Adult Activities/Programs Offered	21	22	23
Number of Adults Participating	1,394	1,550	1,596

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PARKS & RECREATION - PROGRAMS

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025* Adopted	PCT* Change
Salaries And Wages	$	277,433	228,424	318,938	318,588	306,409	-3.82%
Overtime		8,094	8,094	1,800	1,800	1,863	3.50%
Holiday Pay		830	755	-	1,200	1,346	12.17%
Part-Time Salaries		126,360	105,814	132,678	132,678	137,322	3.50%
Other Compensation		6,000	2,450	6,000	6,000	6,000	0.00%
FICA (SS & Medicare)		31,184	25,940	34,687	34,752	34,191	-1.61%
VRS - Retirement Benefits		33,646	26,735	39,282	39,282	40,990	4.35%
Medical/Dental Plans		55,480	36,215	77,526	61,826	37,308	-39.66%
Group Life Insurance		3,745	2,962	4,274	4,274	4,095	-4.19%
Deferred Comp		1,260	560	1,260	2,211	2,400	8.55%
Marketing		11,234	5,348	15,100	15,100	15,100	0.00%
Utilities		45,000	45,540	45,000	51,800	48,820	-5.75%
Telephone (Voice And Fax)		2,309	2,171	2,309	2,350	2,514	6.98%
Lease/Rental of Buildings		1	-	1	1	-	-100.00%
Travel & Training		7,477	4,231	7,477	7,477	7,477	0.00%
Special Events		40,500	38,644	40,500	46,000	49,845	8.36%
Dues & Association Memberships		7,199	4,266	3,500	3,500	3,500	0.00%
Equipment-Small<$5k		5,200	4,196	5,200	5,200	5,200	0.00%
Athletics		47,589	47,588	44,427	55,862	52,000	-6.91%
Camps		26,230	24,526	33,046	33,046	30,000	-9.22%
Instuctor Led Classes		10,645	3,150	11,190	5,690	8,000	40.60%
Recreation (Gym, etc.)		15,457	14,168	17,792	17,792	18,300	2.86%
Senior Adult Programming		30,292	21,749	53,471	42,036	53,471	27.20%
Windsor Center		8,750	4,014	8,750	8,750	7,000	-20.00%
Total Operating Expenditures	$	801,915	657,540	904,208	897,215	873,151	-2.68%

PERSONNEL SUMMARY

	FY 2023 Actual	FY 2024 Amended	FY 2025 Adopted
Recreation Manager	1.0	1.0	1.0
Recreation Specialist	4.0	4.0	4.0
Therapeutic Recreation Specialist	0.0	1.0	1.0
Number of Full-Time Positions	5.0	6.0	6.0

PARKS & RECREATION- GATEWAYS & GROUNDS

DESCRIPTION

The Department of Parks and Recreation provides recreational facilities; maintains parks, open spaces, landscaped areas and grounds for all County owned property; implements programs, classes and special events, and works with the Isle of Wight County Fair Committee to produce the annual County Fair. In all, the Parks and Recreation Department oversees over 3,000 acres of park land including the 2,500-acre Blackwater Forest preserve. Facilities within the parks include three (3) boat ramp facilities, nine (9) playgrounds, four (4) softball fields, six (6) outdoor tennis courts, three (3) outdoor basketball courts, 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.

FY24 ACCOMPLISHMENTS

- Replaced and added certified playground mulch to all playground facilities.
- Worked with the United Way to install the "Born Learning Trail" at Riverview Park.
- Repaired bridges, rails, and traffic control posts at Fort Huger.
- Installed a bike repair station along Park-to-Park multi-use trail.
- Removed storm damaged trees at General Services.
- Four employees passed their Registered Technician pesticide applicators exam.

FY25 OBJECTIVES

- Continue the development and initial completion of a baseline product standard for park equipment and products. This will be a continual annual process. (SP1 – Effective Governance and Community Partnerships)
- Pesticide and fertilizer applicators licensing for all staff members. CDL certification for Supervisory staff. (SP2 – Economic Well-Being and Quality of Life)
- Playground safety certification of one (1) staff member. (SP3 – Managing Growth and Change)
- Review long term plan for capital outlay of equipment inventory and develop plan for future purchases. (SP4 – Funding the Future)
- Install rain shelter at the Park-to-Park multi-use trail-head (SP2 – Economic Well-Being and Quality of Life)

PERFORMANCE MEASURES / STATISTICS

	FY23 ACTUAL	FY24 ACTUAL	FY25 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	$73	$86	$95
Completed landscape projects within park facilities	10	20	24
Completed maintenance projects from quarterly park inspection list.	26	20	20

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PARKS & RECREATION - GATEWAYS & GROUNDS

	FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025* Adopted	PCT* Change
Salaries And Wages	$ 489,183	441,570	559,466	536,306	596,315	11.19%
Overtime	28,000	12,238	28,000	28,000	28,980	3.50%
Holiday Pay	1,940	1,452	-	1,035	828	-20.00%
Part-Time Salaries	15,517	15,517	15,834	15,834	16,389	3.51%
FICA (SS & Medicare)	40,867	34,643	46,153	46,340	49,153	6.07%
VRS - Retirement Benefits	59,681	53,753	68,652	68,652	78,627	14.53%
Medical/Dental Plans	124,786	102,689	111,806	136,658	178,886	30.90%
Group Life Insurance	6,581	5,875	7,498	7,498	7,918	5.60%
Deferred Comp	3,877	3,877	4,200	7,327	8,220	12.19%
Repairs & Maintenance	45,809	45,808	48,000	53,270	48,000	-9.89%
Roadway Beautification	2,000	1,673	2,000	2,000	2,000	0.00%
Telephone (Voice And Fax)	1,823	1,474	1,828	1,828	1,823	-0.27%
Lease/Rental of Equipment	8,000	7,875	8,000	8,000	10,000	25.00%
Travel & Training	7,454	1,454	4,800	10,536	4,800	-54.44%
Dues & Association Memberships	1,120	400	1,120	1,384	2,370	71.24%
Fleet	79,227	79,226	50,480	48,980	54,480	11.23%
Uniforms	3,891	3,891	7,130	7,130	7,000	-1.82%
PPE & Safety	7,289	7,288	6,420	6,420	9,905	54.28%
Operating Supplies	66,869	66,868	75,000	75,000	79,000	5.33%
Vehicles	-	-	-	6,856	-	-100.00%
Capital Outlay	38,541	38,386	55,900	55,900	60,000	7.33%
Total Operating Expenditures	$ 1,032,455	925,959	1,102,287	1,124,954	1,244,694	10.64%

PERSONNEL SUMMARY

	FY 2023 Actual	FY 2024 Amended	FY 2025 Adopted
Park Maintenance Supervisor	1.0	1.0	1.0
Grounds & Landscaping Supervisor	2.0	2.0	2.0
Parks & Grounds Supervisor	1.0	1.0	1.0
Parks & Grounds Attendant	9.0	10.0	11.0
Number of Full-Time Positions	13.0	14.0	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.

FY25 OBJECTIVES

Creativity

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

Objectives:

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

FY25 OBJECTIVES (continued)

Literacy

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

Objectives:

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

Community Enrichment & Development

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

Objectives:

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

FY25 OBJECTIVES (continued)

- Encourage multiple platforms for information and reference in all branch libraries to meet the needs of a diverse population, including culturally diverse programming
- Promote various methods of input for citizens to identify library services that the community wants and needs
- Identify areas of need for grants for staff to investigate appropriate grant opportunities to enhance and support library services

Life-Long Learning

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

Objectives

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

FY24 ACCOMPLISHMENTS

Creativity

- A total of $6,774.16 was spent on staff training.
- Each staff member, from each locality, participated with a completion rate of 100% for the required number of trainings for the fiscal year. A total of 227 trainings were completed in all.
- STEAM Programs provided: 13 programs in the City of Franklin, 138 programs in Isle of Wight County, 64 programs in Southampton County, 96 programs in Surry County, and 42 programs in Sussex County.
- Teens volunteered a total of 657 hours for the fiscal year 2022-2023.
- The Library launched partnership with Bronco Federal Credit Union in May, 2023 to incentivize participation in 1000 Books Before Kindergarten program, with each participating child receiving a voucher for a $25 savings account upon completion of the program.

FY24 ACCOMPLISHMENTS (continued)

Literacy

- Blackwater Regional Library staff processed 19,617 new items for patrons in our localities, including books, DVDs, audiobooks, and more. Included in the total number of items are 17 "things" added to our new Library of Things collection.
- The Library is ranked top in circulation out of all twenty-one libraries in the SOVALUE Consortium with a total number of 36,238 items checked out in fiscal year 2022-2023; a 12% increase in circulations for the fiscal year. Hoopla and had 14,420 circulations for fiscal year 2022-2023, a 61% increase from fiscal year 2021-2022.

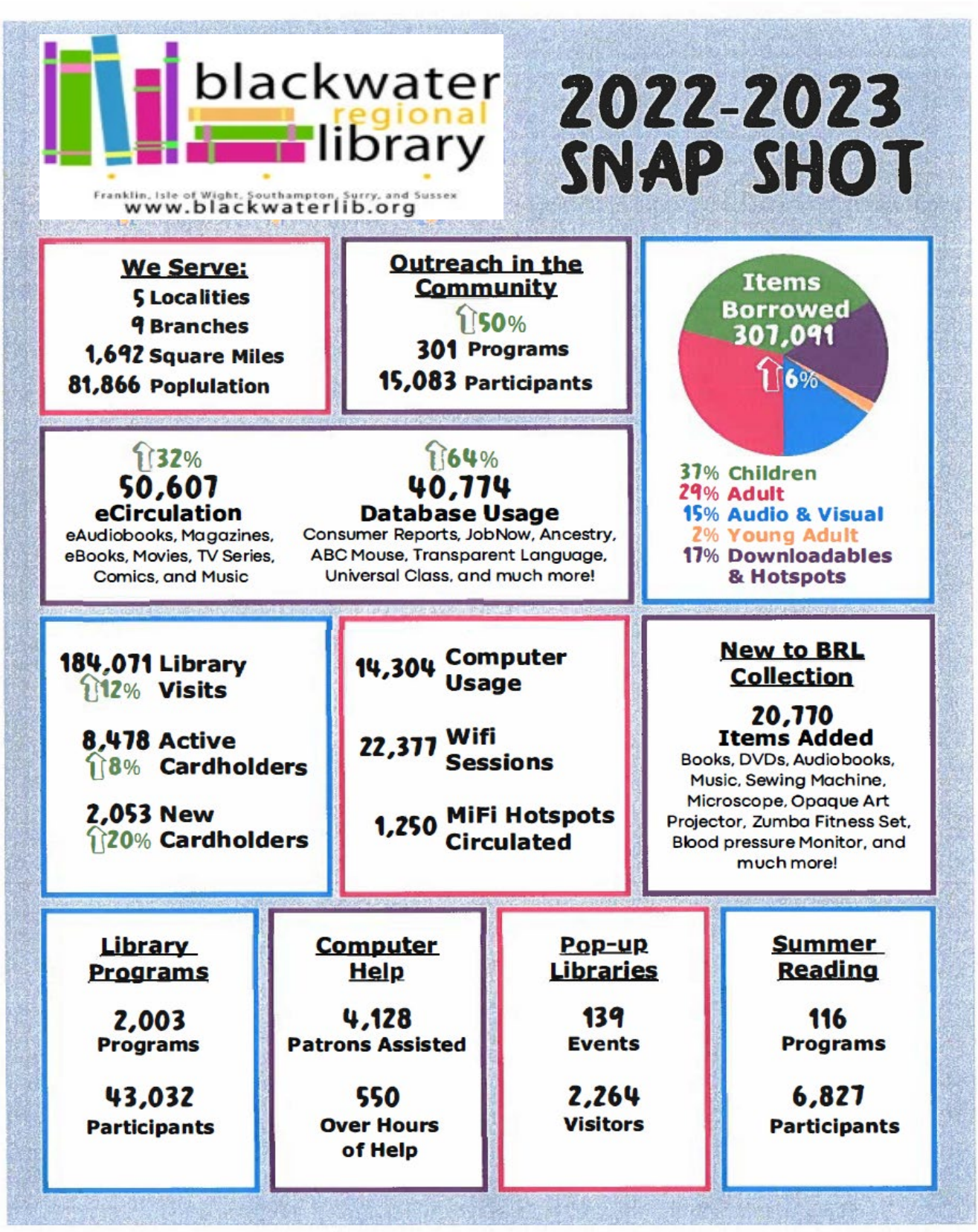
Community Enrichment & Development

- Every branch has a Friends of the Library group. Last year a total of $13,372.36 was donated to Blackwater Regional Library from our Friends groups to support library programs and activities
- Volunteer hours by locality:
  - Outreach Services had 27 volunteer hours
  - City of Franklin had 590 volunteer hours
  - Isle of Wight County had 2,037 volunteer hours
  - Southampton County had 83 volunteer hours
  - Surry County had 26 volunteer hours
  - Sussex County had 81 volunteer hours

Life-Long Learning

- Provided technology education for adults and young adults:
  - 40 programs with 50 participants in the City of Franklin
  - 34 programs with 66 participants in Isle of Wight County
  - 85 programs with 80 participants in Surry County
  - 13 programs with 23 participants in Sussex County
- Provided weekend and evening programming created to meet the life-skills needs of adults and young adults:
  - 242 programs in the City of Franklin
  - 303 programs in Isle of Wight County
  - 91 programs in Southampton County
  - 43 programs in Sussex County
  - 111 programs in Surry County

PERFORMANCE / STATISTICS SNAPSHOT



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

BLACKWATER REGIONAL LIBRARY

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025* Adopted	PCT* Change
Other Compensation	$	2,500	1,150	2,500	2,500	2,500	0.00%
Utilities		34,400	32,540	34,400	34,400	34,400	0.00%
Contributions-BlkwtrLibrary		925,608	925,608	1,009,856	1,009,856	1,051,944	4.17%
Total Operating Expenditures	$	962,508	959,298	1,046,756	1,046,756	1,088,844	4.02%



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Local Roots, Global Reach
ISLE OF WIGHT
COUNTY, VIRGINIA

COMMUNITY DEVELOPMENT

PLANNING & ZONING

DESCRIPTION

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

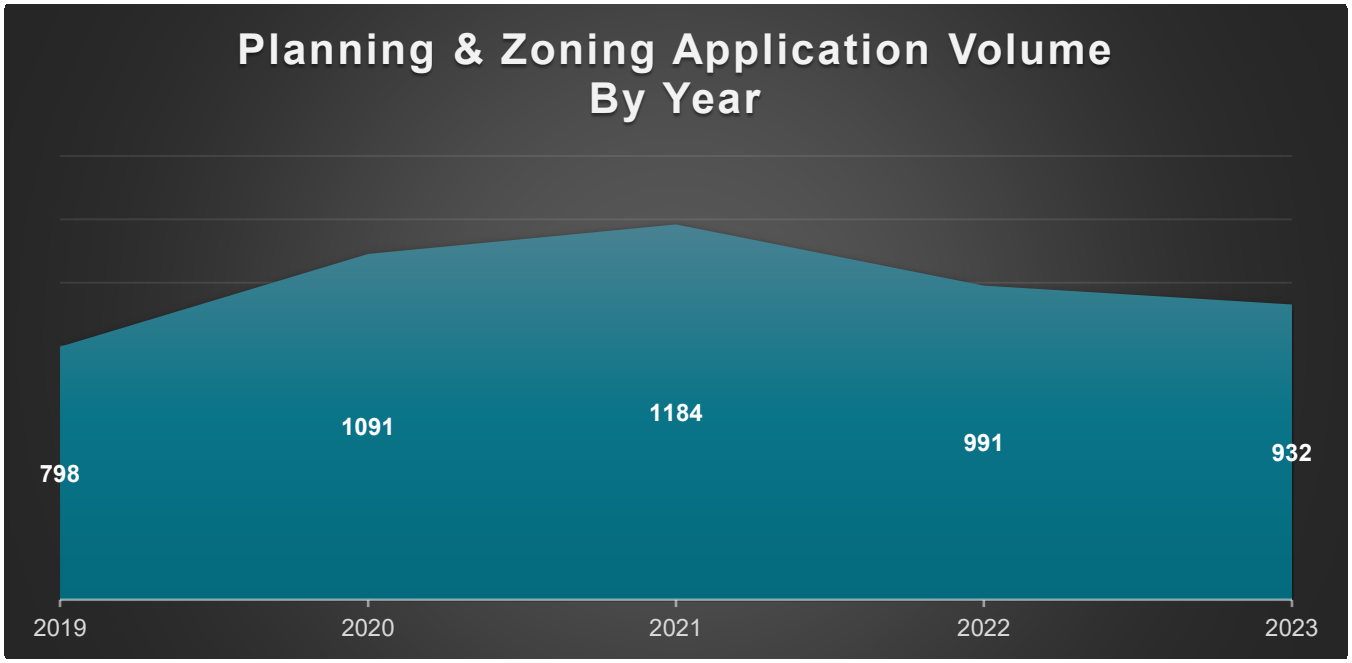
FY24 ACCOMPLISHMENTS

- Began implementation of the 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;
- Continued development of the Rushmere Village Master Plan;
- Completed the first phase of the Community Development Office Renovation to maximize use of existing space for two new offices while improving safety; and
- Further streamlined the development review process by continued refinement of county ordinances, such as the County's revised Solar Energy General Facility requirements and the new Short Term Rental regulations.

FY25 OBJECTIVES

- Increase public online services through the Opengov integrated permitting software to decrease the time needed to apply for permits, request services, and allow applicants to more easily track the status of their applications (SP1 Effective governance and community partnerships);
- Present the final draft of the Rushmere Village Master Plan to the Rushmere community, Planning Commission and Board of Supervisors for their consideration (SP3 Managing growth and change);
- Begin the background research to support the forthcoming five-year Comprehensive Plan Review by conducting a fiscal impact analysis of different possible growth rates on the County's future operational and capital facility needs (SP3 Managing growth and change);
- Begin the background research to support the forthcoming five-year Comprehensive Plan Review by conducting a new housing study (SP3 Managing growth and change);
- Complete 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).

PERFORMANCE MEASURES / STATISTICS



TRENDS

The number of applications received by the Planning and Zoning division over the last two years is beginning to trend lower which is supported by similar decreasing activity levels for both the Building Inspections and Central Permitting divisions. The decreased level in number of applications received and permits issued can be attributed to higher interest rates over the last several years mirroring state and national trends. Despite the lower permit numbers, the County continues to grow at twice the projected annual average rate with a 2% growth rate over the last three years. In addition, the number of commercial permits has grown 200% from 14 permits issued in 2022 to 42 permits issued in 2023. Staff expects this trend to increase over time as the County population continues to grow and the housing market remains robust in the County.

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

PLANNING & ZONING

	FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025* Adopted	PCT* Change
Salaries and Wages	$ 597,055	538,951	652,361	654,461	652,052	-0.37%
Compensation	17,108	15,200	20,000	20,000	20,000	0.00%
FICA (SS & Medicare)	45,675	39,456	49,906	50,067	49,882	-0.37%
VRS - Retirement Benefits	71,974	63,861	78,441	78,441	86,276	9.99%
Hospital/Medical Plans	106,229	76,651	100,451	100,728	129,191	28.26%
Group Life Insurance	8,001	7,161	8,742	8,742	8,710	-0.37%
Deferred Comp	1,995	1,995	2,520	3,925	4,200	7.01%
Meals- Taxable	-	61	-	-	-	0.00%
Professional Services	37,000	4,074	45,000	67,750	95,000	40.22%
Software Subscription Based IT	-	-	80,000	80,000	85,050	6.31%
Advertising Services	13,925	13,925	13,000	13,000	14,000	7.69%
Postage	4,500	4,267	4,000	4,000	4,000	0.00%
Telephone (Voice and Fax)	4,725	4,269	4,881	4,881	5,101	4.51%
Travel & Training	5,651	5,589	5,900	5,900	5,900	0.00%
Tolls & Parking	70	50	70	70	70	0.00%
Operating Expenses	6,151	6,151	7,250	7,250	8,000	10.34%
Dues & Association Membership	2,900	1,475	2,900	2,900	2,900	0.00%
Office Supplies	6,500	5,959	5,000	5,000	5,500	10.00%
Copier Lease	1,369	1,336	1,369	1,369	1,369	0.00%
Copier Service/Supply Contract	650	571	650	650	650	0.00%
Fleet	3,110	2,121	3,360	3,360	3,360	0.00%
Uniforms	250	24	250	250	250	0.00%
Vehicles	9,814	9,814	-	-	-	0.00%
Capital Lease Interest	-	33	-	-	-	0.00%
Total Operating Expenditures	$ 944,652	802,992	1,086,051	1,112,744	1,181,461	6.18%

PERSONNEL SUMMARY

	FY 2023 Actual	FY 2024 Amended	FY 2025 Adopted
Director of Community Developmen	1.0	1.0	1.0
Assistant Director of Community De	1.0	1.0	1.0
Planner I	2.0	1.0	1.0
Planner II	0.0	2.0	2.0
Principal Planner	1.0	0.0	0.0
Environmental Planner	1.0	1.0	1.0
Planning Service Coordinator	1.0	1.0	1.0
Code Enforcement Officer	1.0	1.0	1.0
Zoning Coordinator	1.0	1.0	1.0
Number of Full-Time Positions	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.

FY24 ACCOMPLISHMENTS

- Continued to meet the ten-day review completion time commitment for 98% of all commercial and residential plan reviews;
- Began implementation of the 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;
- Completed the first phase of the Community Development Office Renovation to maximize use of existing space for two new offices while improving safety;
- 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; and
- 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.

FY25 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)
- Initiate the civil prosecution process for maintenance code violations to reduce the time between complaint and compliance in order to protect local property values. (SP2 – Economic well-being and quality of life)
- Continue to assist both internal and external customers by improving the customer self-serve capabilities of the Munis system. (SP1 – Effective governance and community partnership)

PERFORMANCE MEASURES / STATISTICS

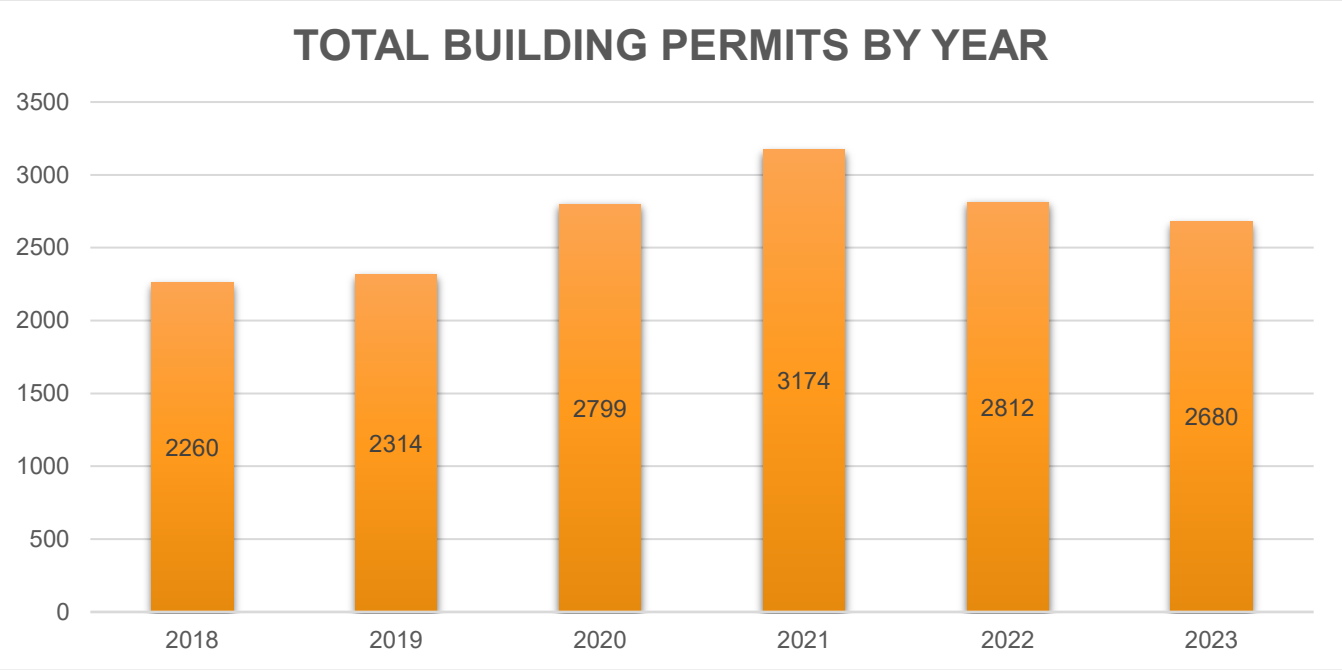
- *Inspections*

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

Inspections/Plan Reviews by Calendar Year	2018	2019	2020	2021	2022	2023
Total Inspections Performed	6,522	7,013	8,866	9,994	10,195	9,674
Total Plans Reviewed	1,040	1,078	1,254	1,709	1,337	911

- *Building Inspections*

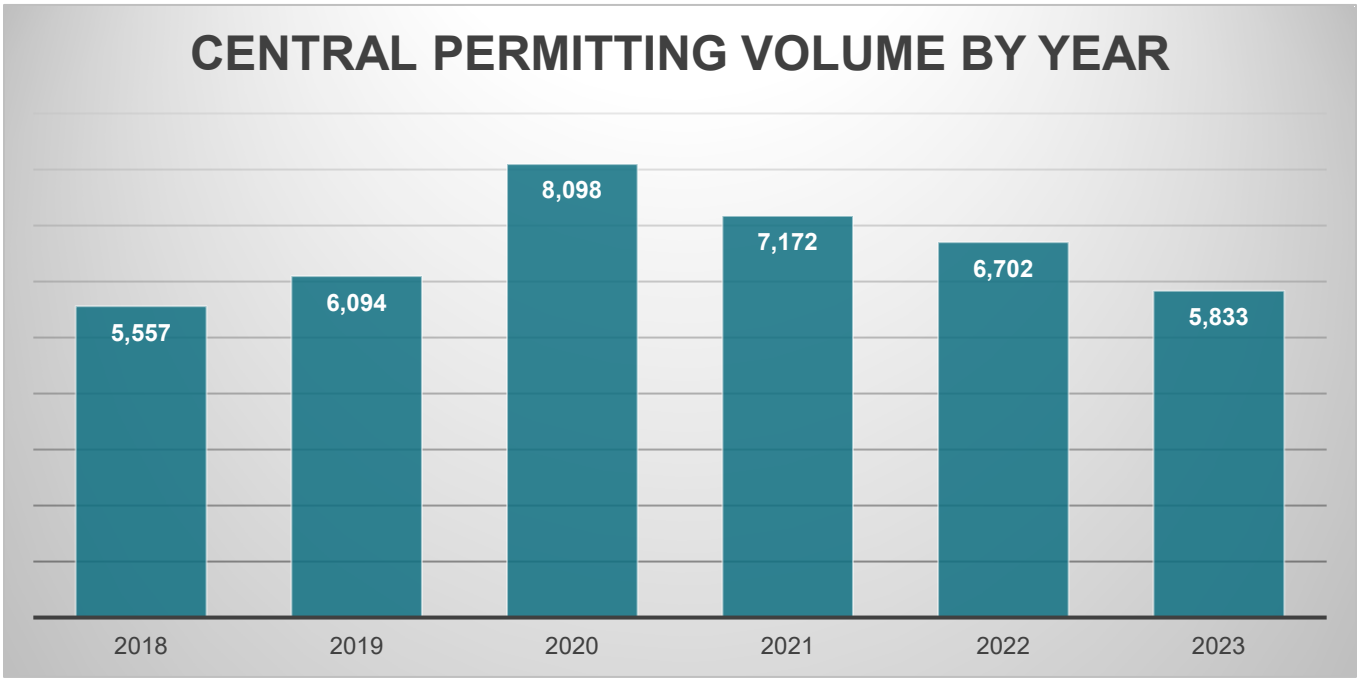
The number of building permits decreased by 4.7% between 2022 and 2023, however last year's total still exceeds the total number of permits issued in 2019 by 15.8%. This represents an average annual growth rate of nearly 4.5%.



PERFORMANCE MEASURES / STATISTICS (continued)

- *Central Permitting*

Similar to both the Building Inspections and Planning and Zoning Divisions, Central Permitting also saw a decrease in the number of permits and fees processed last year by 12.9%. Over the last five years, however, the total number of permits shows a 0.5% average annual decrease.



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

INSPECTIONS

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025* Adopted	PCT* Change
Salaries and Wages	$	480,542	479,447	514,477	518,027	528,954	2.11%
FICA (SS & Medicare)		36,659	33,467	39,358	39,630	40,465	2.11%
VRS - Retirement Benefits		56,863	56,663	60,982	60,982	64,155	5.20%
Hospital/Medical Plans		128,863	128,863	136,570	136,570	136,844	0.20%
Group Life Insurance		6,422	6,370	6,849	6,849	6,989	2.04%
Deferred Comp		2,940	2,398	2,520	3,895	4,020	3.21%
Uniforms Taxable		1,806	770	200	200	1,900	850.00%
Professional Services		23,110	23,110	15,000	15,000	25,000	66.67%
Ecommerce Equipment & Software		70,326	66,420	-	-	-	0.00%
Postage		600	1	600	600	600	0.00%
Telephone (Voice and Fax)		4,168	3,447	4,529	4,529	4,649	2.65%
Travel & Training		5,000	1,004	5,000	5,000	5,000	0.00%
Tolls & Parking		50	-	50	50	100	100.00%
Dues & Association Membership		1,400	495	1,400	1,400	1,400	0.00%
Office Supplies		3,500	2,141	3,500	3,500	3,500	0.00%
Copier Lease		2,365	2,214	2,365	2,365	2,365	0.00%
Copier Service/Supply Contract		1,200	1,150	1,200	1,200	1,200	0.00%
Fleet		10,922	9,292	12,992	12,992	12,992	0.00%
Uniforms		-	-	816	816	816	0.00%
PPE & Safety		-	-	900	900	900	0.00%
Books/Subscriptions		4,550	1,979	4,550	4,550	4,550	0.00%
Equipment/Machinery		15,570	1,505	15,570	15,570	15,570	0.00%
Capital Lease Interest		-	54	-	-	-	0.00%
Total Operating Expenditures	$	856,856	820,788	829,428	834,625	861,969	3.28%

PERSONNEL SUMMARY

	FY 2023 Actual	FY 2024 Amended	FY 2025 Adopted
Asst Director of Community Develo	1.0	1.0	1.0
Chief Codes Compliance Inspector	1.0	1.0	1.0
Plans Examiner	1.0	1.0	1.0
Administrative Services Coordinator	1.0	0.0	0.0
Code Compliance Inspector I	0.0	1.0	1.0
Codes 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.

FY24 ACCOMPLISHMENTS

- ***BUSINESS ATTRACTION***

  - Compiled data and completed Requests for Information for new, prospective businesses with regional and state economic development partners, such as the Virginia Economic Development Partnership, the Hampton Roads Alliance and The Port of Virginia.
  - Coordinated and hosted monthly Pre-Application meetings (6 appointments through January 2024) which are designed to help business owners and their consultants gain valuable time and cost-saving feedback from county development staff prior to submitting site and building development plans.

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

  - Received approval from the Commonwealth Transportation Board for an $850,000 Economic Development Access Grant to help fund the extension of William A. Gwaltney Way, which will serve 460 Commerce Center, a planned 352,000 square-foot cross-dock facility on 42 acres.
  - Submitted road plans and IFB documents for the Gwaltney Way extension to VDOT for review.
  - 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, including a full-page ad in Site Selection Magazine's November 2023 issue.
  - Continued marketing the Park for future industrial use and responded to numerous inquiries from brokers and developers wanting to develop warehousing and distribution projects.

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

  - The Economic Development Authority (EDA) issued over $257M in revenue bonds to Riverside Health System for the construction of the Riverside Smithfield Hospital and Jamison-Longford Medical Office Building.
  - Met with existing businesses to assess needs and concerns, as well as provide resources and assistance as requested, including workforce development, available property searches, financing tools, permitting, licensing and tax rate questions.

FY24 ACCOMPLISHMENTS (continued)

- Sent out 100 new business welcome packets (through December 2023)
- Continue to maintain and grow the department's online local business directory.

- ***INCENTIVE PROGRAMS***

  - Continued marketing and administration of the County's incentive programs, including the Economic Development Incentive Program (EDIG) and the local Enterprise Zone program and associated annual reporting.

- ***MARKETING***

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

- ***WORKFORCE DEVELOPMENT***

  - 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 on the county's Workforce Development Working Group as part of ongoing, coordinated efforts to increase the skills and employability of the County's workforce for local employers.
  - Promoted regional hiring events to existing businesses and job seekers in the community.

- ***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.

- ***STAFF/FINANCIAL SUPPORT***

  - Provided staff support to the Economic Development Authority (EDA), which convenes monthly.
  - Provided staff support to the Energy Task Force, which meets monthly through June 2024.
  - Provided financial support to the Hampton Roads Small Business Development Center.

FY25 OBJECTIVES

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

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

PERFORMANCE MEASURES / STATISTICS

	FY23 ACTUAL	FY24 ESTIMATE	FY25 ESTIMATE
New Business Leads/Projects	30	35	45
Prospect Visits	0	2	3
Business Retention & Expansion (BRE) Distinct Visits/Calls	23	20	30
New Business Welcome Packets Emailed/Mailed	266	275	300

Isle of Wight County
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ECONOMIC DEVELOPMENT

	FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025* Adopted	PCT* Change
Salaries and Wages	$ 304,978	304,978	319,878	320,878	317,965	-0.91%
FICA (SS & Medicare)	23,235	22,345	24,471	24,548	24,325	-0.91%
VRS - Retirement Benefits	35,943	35,926	37,837	37,837	41,872	10.66%
Hospital/Medical Plans	67,289	67,289	68,285	68,285	72,388	6.01%
Group Life Insurance	4,071	4,070	4,287	4,287	4,248	-0.91%
Deferred Comp	1,680	1,680	1,680	2,275	2,400	5.49%
Professional Services	10,000	-	10,000	10,000	10,000	0.00%
Advertising Services	500	-	500	500	500	0.00%
Marketing	48,500	27,740	58,441	57,291	55,437	-3.24%
Economic Development Incentive	776,336	-	200,000	976,336	100,000	-89.76%
Postage	250	139	250	400	250	-37.50%
Telephone (Voice and Fax)	3,630	2,105	3,690	3,690	3,782	2.49%
Travel & Training	20,969	6,719	22,129	22,076	21,640	-1.97%
Tolls & Parking	275	90	275	275	275	0.00%
Dues & Association Membership	52,422	48,962	49,337	49,337	51,987	5.37%
Office Supplies	1,500	640	1,500	1,500	1,500	0.00%
Copier Lease	2,268	2,214	2,268	2,268	2,268	0.00%
Copier Service/Supply Contract	1,200	1,143	1,200	1,253	1,200	-4.23%
Fleet	2,500	1,493	2,000	3,500	2,000	-42.86%
Books/Subscriptions	300	83	365	365	220	-39.73%
Capital Lease Interest	-	54	-	-	-	0.00%
Total Operating Expenditures	$ 1,357,846	527,669	808,393	1,586,901	714,257	-54.99%

PERSONNEL SUMMARY

	FY 2023 Actual	FY 2024 Amended	FY 2025 Adopted
Director of Economic Development	1.0	1.0	1.0
Economic Development Coordinato	2.0	2.0	2.0
Administrative Assistant	1.0	1.0	1.0
Number of Full-Time Positions	4.0	4.0	4.0

TOURISM

DESCRIPTION

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

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

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

SMITHFIELD & ISLE OF WIGHT TOURISM MISSION STATEMENT:

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

SMITHFIELD & ISLE OF WIGHT TOURISM VISION STATEMENT:

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

FY24 ACCOMPLISHMENTS

- THE MAIN STREET SQUARE STAGE & BRIDGE CONNECTION to Hayden's Lane was completed and dedicated.
- WAVY TV HAMPTON ROADS SHOW Smithfield & Isle of Wight Tourism "TAKEOVER WEEK" held October 2023. VERY successful promotion with partial grant funding.
- VIRGO AWARD from VADMO received for "Shop Talk" and "Let's Dish" video promotions with excellent view numbers.
- WILSON ROAD WATER TANK Tourism Logo added to tower.
- ARPA GRANT FUNDING of $50,000 appropriated. Locality Awareness & Perception Study completed by the London Company: $5,000. Google AdWords appropriated $20,000 and completed. Zartico Visitor Research Study appropriated $25,000 and is completed. All spending, reimbursement work and results completed by June 2024.
- 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.
- SMITHFIELD CHRISTMAS PARADE: First coordinated effort for management of the parade instituted coalescing Tourism; County Parks & Recreation; Town Parks & Recreation; and staff volunteers.

FY24 ACCOMPLISHMENTS (continued)

- WEDDING SOCIAL MEDIA INFLUENCER promotion with 12 Tourism Stakeholder partners. Very successful campaign.
- VISITOR CENTER RENOVATION completed to include new LPV flooring, ceilings and front desk modifications.
- WTKR STAYCATION IN SMITHFIELD PACKAGE aired on July 19 & 20. Excellent package! GREAT PR.
- TOAST THE COAST: 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 project received by Newport News Tourism Development Corp. This is a continuing and growing program.
- THE SALTY SOUTHERN ROUTE foodie driving trail continued and Sussex County rejoined.
- COASTAL VA MAGAZINE feature on Coastal Virginia Main Streets including Smithfield.

SMITHFIELD FARMERS MARKET:

- Working with the Luter Team to facilitate a covered Farmers Market structure capable of year-round activities at the new Grange @10Main. Work continues.
- Farmers Market bylaws and board compilation work completed. New Board begins April 2024.
- First annual Farmers Market Health and Safety Seminar held for ALL area and regional Farmers Market vendors. Required for all Smithfield FM vendors who fall under the Health Department or VDACS jurisdiction. Certification received. Seminar was filmed for additional viewing.

GRANTS 2023 HIGHLIGHTS :

- $20,000 (Ended June 2023) Virginia Tourism Corporation Town & Country Marketing Leverage Grant
- $10,000 (Ended June 2023) Virginia Tourism Corporation Weddings Marketing Leverage Grant
- $20,000 Virginia Tourism Corporation Destination Marketing Organization Grant 12 Genuine Merchants of Downtown Smithfield promotions
- $5,000 Virginia Tourism Corporation WAVY TV Marketing Leverage Grant “A Week in Smithfield,” Hampton Roads Show Partnered with Smithfield VA Events
- $20,000 American Rescue Plan Act (ARPA) Google AdWords Campaign, July - November
- $25,000 American Rescue Plan Act (ARPA) Zartico annual subscription for local geolocation and credit card spending data
- $5,000 American Rescue Plan Act (ARPA) London Tourism Publications research project
- $5,800 VTC Google Social Media Reimbursement 25% of Total Socia Media Spend reimbursed
- $3,700 VTC Google AdWords Reimbursement 25% of Total AdWords Spend reimbursed

FY25 OBJECTIVES

- Maintain a state accredited Visitor Center in conjunction with local partners.
- Promote cooperative advertising opportunities with Tourism Stakeholders.
- Develop and promote attractions and events in the middle and Southern end of the County while preserving, promoting and developing the success of the current tourism product.
- Provide hospitality training and rewards programs to local community stakeholders as well as expanding the Hambassador Program to include not only stakeholders but community leaders and the public.
- Continue SEO (Search Engine Optimization) efforts.
- Continue to capture additional revenue for the department and the County through grant opportunities and partnerships.
- CYPRESS CREEK BRIDGE Working through Cypress Creek Bridge replacement to lessen impact on Tourism Stakeholders in Historic District.
- FARMERS MARKET PERMANENT STRUCTURE.
- SAIL250 VIRGINIA Work with Organization and Smithfield Station to bring tall ship to Smithfield for VA250 in 2026.
- VA250 INITIATIVE Continue to work with Local Committee.
- VADMO LEADERSHIP INSTITUTE VADMO is instituting a 2-year accreditation course for tourism professionals kicking off in 2024. Director is part of cohort putting the program together.
- NEW FOOD TOUR Created, promoted and managed.
- BOAT TOUR Work to secure series in Smithfield.
- LUTER FAMILY SPORTS COMPLEX Continue and improve communication and promotions to all event participants.
- TOURISM PRODUCT CREATION.
- COMMUNITY LIFELINES PLAN Work with Will Drewery and County Emergency Services to include Visitor Services. Plan will be the first one completed in Virginia.
- TOURISM WEBSITE UPGRADE AND REDESIGN. Redesign was included after 4 years in original design. Upgrade is for a more universally used and user-friendly Component Management System.
- Continue to position Smithfield and IOW as a popular destination wedding location.

PERFORMANCE MEASURES / STATISTICS

	FY22 ACTUAL	FY23 ACTUAL	FY24 ESTIMATE
Visitor Center Visitation	12,620	13,437	15,000
Group Tours	39 / 913p	57 / 719	30 / 800
Total Touches	32,647	33,644	36,000
Isle of Wight County Schools	300 pp	389	400

PERFORMANCE MEASURES / STATISTICS (continued)

	FY22 ACTUAL	FY23 ACTUAL	FY24 ESTIMATE
BOB FEST	cancelled	2,600	2,600
Smithfield Farmer's Markets	36,000	40,000	40,000
Wine & Brew Fest	cancelled	3,600	3,600
Carrollton Farmer's Markets (&Holiday Market)	2,200	-	-
Monthly Pickers Market	500	750	1,000
Restaurant Week (2 in 2022)	14	12	16
St. Patrick's Day Parade	3,000	3,000	3,000
Smithfield Arts Festival	-	cancelled	10,000
Ham-o-ween	2,500	2,000	2,500
Retail Open House Weekend	1,000	1,500	1,550
Bacon, Bourbon & Beach Music Fest	3,600	3,600	3,600
Vintage Markets	10,000	15,000	16,000
Light Up Main/Tree Lighting	300	400	500
Isle of Wight County Fair	35,000	35,000	35,000
Christmas in Smithfield	1,000	1,500	1,750
Mistletoe Evening Market	7,000	10,000	10,000
Smithfield Christmas Parade	7,500	7,500	7,500

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TOURISM

	FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025* Adopted	PCT* Change
Salaries and Wages	$ 269,103	269,103	282,308	297,208	292,867	-1.46%
Holiday Pay	2,170	2,000	1,560	1,820	1,615	-11.26%
Part-Time Salaries	53,466	53,466	53,607	48,607	55,484	14.15%
FICA (SS & Medicare)	24,277	24,277	25,817	26,267	26,773	1.93%
VRS - Retirement Benefits	31,980	31,957	33,718	33,863	39,733	17.33%
Hospital/Medical Plans	51,188	51,188	51,918	49,097	45,239	-7.86%
Group Life Insurance	3,587	3,586	3,783	3,783	3,902	3.15%
Deferred Comp	1,260	1,260	1,260	1,800	1,800	0.00%
Professional Services	-	-	250	250	250	0.00%
Repairs & Maintenance	-	-	3,500	3,500	3,500	0.00%
Marketing	60,000	60,429	70,400	70,400	70,400	0.00%
Salty Southern Route	7,000	4,890	7,000	10,204	6,000	-41.20%
Internal Service Charge IT	21,953	21,953	22,907	22,907	21,653	-5.47%
Internal Service Chrg-Risk Mgt	6,082	5,697	6,082	6,082	15,352	152.42%
Utilities	3,260	3,257	6,100	5,300	3,300	-37.74%
Postage	200	240	500	500	500	0.00%
Telephone (Voice and Fax)	4,078	4,109	4,042	4,344	4,750	9.35%
Lease/Rental of Buildings	30,000	29,496	31,000	31,000	34,884	12.53%
Travel & Training	4,400	4,536	5,000	4,960	5,000	0.81%
Tolls & Parking	-	-	125	125	125	0.00%
Special Events	17,600	18,315	18,200	16,973	18,200	7.23%
Special Events Marketing	-	-	4,900	5,700	7,900	38.60%
Dues & Association Membership	1,800	1,778	2,400	2,400	2,400	0.00%
Office Supplies	2,700	2,566	3,000	1,971	3,000	52.21%
Copier Lease	2,268	2,214	2,268	2,268	2,268	0.00%
Copier Service/Supply Contract	1,200	1,158	1,200	1,240	1,200	-3.23%
Computer Software <$5k	-	-	-	427	-	-100.00%
Fleet	976	585	1,251	1,251	1,251	0.00%
Principal (Lease)	5,207	5,206	5,269	5,269	5,332	1.20%
Interest (Lease)	206	206	144	144	81	-43.75%
Capital Outlay	9,500	-	-	-	-	0.00%
Capital Lease Interest	-	54	-	-	-	0.00%
Total Operating Expenditures	$ 615,461	603,527	649,509	659,660	674,759	2.29%

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FARMER'S MARKET

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025* Adopted	PCT* Change
Part-Time Salaries	$	27,929	26,033	29,325	29,325	29,325	0.00%
Holiday Pay		720	354	720	720	720	0.00%
FICA (SS & Medicare)		2,137	2,051	2,243	2,243	2,299	2.50%
Telephone (Voice And Fax)		610	533	1,220	1,220	609	-50.08%
Farmer's Market		11,667	11,385	12,492	15,374	12,492	-18.75%
Total Operating Expenditures	$	43,063	40,357	46,000	48,882	45,445	-7.03%

VINTAGE MARKET

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025* Adopted	PCT* Change
Part-Time Salaries	$	21,840	3,794	13,000	13,000	13,000	0.00%
FICA (SS & Medicare)		1,674	290	995	995	995	0.00%
Telephone (Voice And Fax)		1,090	-	-	-	-	0.00%
Capital Outlay Additions		9,500	9,500	-	-	-	0.00%
Vintage Market		27,192	19,094	19,005	20,420	16,005	-21.62%
Total Operating Expenditures	$	61,296	32,678	33,000	34,415	30,000	-12.83%

PERSONNEL SUMMARY

	FY 2023 Actual	FY 2024 Amended	FY 2025 Adopted
Director of Tourism	1.0	1.0	1.0
Visitor Center Manager	1.0	1.0	1.0
Marketing & Public Relations Manag	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.

FY24 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.

FY25 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

	FY23 ACTUAL	FY24 ACTUAL	FY25 ESTIMATE
Board Meetings Televised on the PEG Channel/Website	27	23	26
Informational Videos/Programs Televised on the PEG Channel	6	6	6
Number of Mail Parcels Processed	100,000	100,000	95,000

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COMMUNICATIONS

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025* Adopted	PCT* Change
Salaries and Wages	$	72,459	68,795	77,358	77,958	80,665	3.47%
Part-Time Salaries		666	666	-	-	-	0.00%
FICA (SS & Medicare)		6,172	4,907	5,918	5,964	6,171	3.47%
VRS - Retirement Benefits		8,709	8,201	9,299	9,299	9,973	7.25%
Medical/Dental Plans		31,048	31,018	33,437	34,081	28,160	-17.37%
Group Life Insurance		971	917	1,037	1,037	1,073	3.47%
Deferred Comp		754	754	840	1,143	1,200	4.99%
Professional Services		1,275	-	-	-	-	0.00%
Postage		10,000	288	5,000	5,000	10,000	100.00%
Lease/Rental of Equipment		5,200	4,554	6,000	6,000	6,000	0.00%
Operating Expenses		722	574	1,500	1,500	1,500	0.00%
Office Supplies		250	-	250	250	400	60.00%
Capital Lease Interest		-	9	-	-	-	0.00%
Total Operating Expenditures	$	138,226	120,682	140,639	142,232	145,142	2.05%

PERSONNEL SUMMARY

	FY 2023 Actual	FY 2024 Amended	FY 2025 Adopted
Receptionist/Switchboard Operator	1.0	1.0	1.0
Administrative Assistant	0.0	1.0	1.0
Number of Full-Time Positions	1.0	2.0	2.0

VIRGINIA COOPERATIVE EXTENSION OFFICE

DESCRIPTION

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

FY24 ACCOMPLISHMENTS

- Pesticide Recertification Programs: Several opportunities to educate agricultural professionals on the safe use of pesticides and provide license recertification are ongoing in FY 2025. Through these programs, approximately 315 private and commercial pesticide applicators received training and recertification in person and online.
- The ANR Agent guided the state program team for Agritourism and assisted with the statewide conference in Harrisonburg with over 100 attendees.
- 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 2023 Isle of Wight County Fair was a success! We had a total of 22 youth showing in the fair. The youth showed their animal science projects in 6 species, fine arts projects, and their country ham project.
- The 2023 Country Ham project continues to grow. There were 38 participants in 2023. 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 2023, we had 28 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.
- In 2023, Livvy (IOW ANR Extension Agent) was nominated to attend the Safe Farm Steward Program in TN (1 of 6 Extension Agents in VA, KY, and WV). She has also incorporated a farm safety component to all her programs.
- 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.

FY24 ACCOMPLISHMENTS *(continued)*

- 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 5 years with Extension and 4-H.

FY25 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 2024.

PERFORMANCE MEASURES / STATISTICS

	FY23 ACTUAL	FY24 ACTUAL	FY25 ESTIMATE
Number of Producers Assisted by Crop Production	160	180	190
Number of Producers and Pesticide Applicators Receiving License Recertification	250	315	300
Number of Youth Participants in 4-H Programs	900	1,200	1,350
4-H Youth and Adult Volunteer Hours	3,500	3,800	4,000
Plastic & Pesticide Containers Collected for Recycling	5,000	1,500	2,500
Master Gardner and Master Naturalist Volunteer Hours	2,014	2,014	2,250
Citizens Impacted by Master Gardner and Master Naturalist Programs	1,800	1,900	2,000

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COOPERATIVE EXTENSION

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025* Adopted	PCT* Change
Professional Services	$	70,265	68,313	73,380	73,380	78,142	6.49%
Telephone (Voice and Fax)		739	682	636	708	768	8.47%
Travel & Training		448	80	750	610	550	-9.84%
Operating Expenses		-	-	-	8,000	-	-100.00%
Dues & Association Membership		300	205	300	350	400	14.29%
Office Supplies		400	395	400	400	500	25.00%
Copier Lease		2,268	2,214	2,268	2,268	2,268	0.00%
Copier Service/Supply Contract		1,200	1,154	1,200	1,240	1,200	-3.23%
Capital Lease Interest		-	54	-	-	-	0.00%
Total Operating Expenditures	$	75,620	73,097	78,934	86,956	83,828	-3.60%



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Local Roots, Global Reach
ISLE OF WIGHT
COUNTY, VIRGINIA

NON-DEPARTMENTAL

Isle of Wight County
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NON-DEPARTMENTAL

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025* Adopted	PCT* Change
Salaries And Wages	$	-	-	22,957	22,957	152,731	565.29%
Compensation		-	-	47,000	10,395	7,663	-26.28%
VRS - Retirement Benefits		-	(1,520)	-	-	-	0.00%
Hospital / Medical Plans		1,319	1,318	-	1,626	-	0.00%
Comp Plan Salary Adjustment		74,740	-	-	-	-	0.00%
Internal Service Charge IT		1,120,906	1,120,906	1,252,057	1,252,057	1,343,121	7.27%
Internal Service Chrg-Risk Mgt		654,860	613,422	733,066	733,066	781,703	6.63%
Miscellaneous		-	-	19,425	1,601	8,300	418.43%
Payment-Tax Relief		1,300,000	-	1,500,000	1,162,500	2,500,000	115.05%
Capital Lease Vehicle Purchase		894,495	806,379	598,800	678,224	965,500	42.36%
Contingency		1,536	-	392,838	95,658	400,000	318.16%
Judgements and Settlements		8,358,151	2,872,669	-	-	-	0.00%
Longevity Pay Reserve		35,862	-	70,000	12,418	5,000	-59.74%
Total Operating Expenditures	$	12,441,869	5,413,173	4,636,143	3,970,502	6,164,018	55.25%

TRANSFERS

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025* Adopted	PCT* Change
Transfer to County Fair	$	70,000	-	66,395	66,395	-	-100.00%
Transfer to E911 Fund		1,391,778	1,082,912	1,498,352	1,498,352	1,606,527	7.22%
Transfer to CSA		423,545	283,421	259,034	299,034	286,000	-4.36%
Transfer to Grant Fund		69,842	59,331	71,934	118,352	81,968	-30.74%
Transfer to Capital Projects		1,609,831	1,609,831	1,088,000	1,581,750	2,325,000	46.99%
Transfer to Social Services		1,500,000	1,087,650	1,750,000	1,750,000	1,800,000	2.86%
Transfer to Public Utilities		3,700,827	3,700,827	3,499,188	3,619,558	4,494,594	24.18%
Transfer to Public Utilities Capital Fı		-	-	-	-	2,000,000	100.00%
Transfer to Technology Fund		124,997	-	-	-	-	0.00%
Transfer to Risk Management		1,680	-	-	-	-	0.00%
Transfer To Schools		27,144,755	27,144,755	30,209,069	30,684,069	32,959,069	7.41%
Trsf School-Maint & Repair		234,272	234,272	250,000	250,000	250,000	0.00%
Total Operating Expenditures	$	36,271,527	35,202,999	38,691,972	39,867,510	45,803,158	14.89%

Isle of Wight County
Adopted FY 2024-25 Budget
VEHICLES

REPLACEMENT VEHICLES

Sheriff Vehicles

#	Make/Model	Assignment		Base cost	Equipment	Graphics	Tech Radio	Total Proposed	Total Adopted
1	Durango	Investigations	$	44,000	5,000	-	-	49,000	49,000
2	Durango	Investigations		44,000	5,000	-	-	49,000	49,000
3	Durango	Patrol		44,000	12,000	1,200	3,500	60,700	60,700
4	Durango	Patrol		44,000	12,000	1,200	3,500	60,700	60,700
5	Durango	Patrol		44,000	12,000	1,200	3,500	60,700	60,700
6	Durango	Patrol		44,000	12,000	1,200	3,500	60,700	60,700
7	Durango	Patrol		44,000	12,000	1,200	3,500	60,700	60,700
	Total Sheriff Vehicles		**$**	**308,000**	**70,000**	**6,000**	**17,500**	**401,500**	**401,500**

Other GF Vehicles

#	Make/Model	Assignment		Base cost	Equipment	Graphics	Tech Radio	Total Proposed	Total Adopted
1	2024 Peterbuilt	Public Works Solid Waste	$	250,000	-	-	-	250,000	250,000
2	2025 F550 (dump bed)	Parks & Recreation		106,000	-	-	-	106,000	90,000
3	2025 Chevy 2500 Hd	Parks & Recreation		70,000	-	-	-	70,000	54,000
4	2025 Chevy Malibu	Economic Development		31,000	-	-	-	31,000	31,000
5	2025 Ford Explorer	Information Technology		50,000	-	-	-	50,000	-
6	2025 Chevrolet Tahoe	Emergency Services		70,000	-	-	-	70,000	70,000
7	2025 Maverick	Community Development		50,000	-	-	-	50,000	34,500
	Total Other GF Depts.		**$**	**627,000**	**-**	**-**	**-**	**627,000**	**529,500**

NEW VEHICLES

Sheriff Vehicles

#	Make/Model	Assignment		Base cost	Equipment	Graphics	Tech Radio	Total Proposed	Total Adopted
1	Durango	Patrol	$	44,000	12,000	1,200	3,500	60,700	-
2	Durango	Patrol		44,000	12,000	1,200	3,500	60,700	-
	Total Sheriff Vehicles		**$**	**88,000**	**24,000**	**2,400**	**7,000**	**121,400**	**-**

GF Vehicles

#	Make/Model	Assignment		Base cost	Equipment	Graphics	Tech Radio	Total Proposed	Total Adopted
1	2025 Maverick	Tourism	$	31,000	-	-	-	31,000	34,500
	Total Other GF Depts.		**$**	**31,000**	**-**	**-**	**-**	**31,000**	**34,500**

TOTAL VEHICLES			**$**	**1,054,000**	**94,000**	**8,400**	**24,500**	**1,180,900**	**965,500**

Isle of Wight County
Adopted FY 2024-25 Budget
VEHICLES

REPLACEMENT VEHICLES

Sheriff Vehicles

#	Make/Model	Assignment	Base cost	Equipment	Graphics	Tech Radio	Total Proposed	Total Adopted	Current Vehicle to be Replaced: Make/Model	Mileage	Replacement Criteria Met:
1	Durango	Investigations	$ 44,000	5,000	-	-	49,000	49,000	2018 Chevrolet Impala	115,286	Yes
2	Durango	Investigations	44,000	5,000	-	-	49,000	49,000	2018 Dodge Charger	97,859	Yes
3	Durango	Patrol	44,000	12,000	1,200	3,500	60,700	60,700	2017 Ford Utility	108,115	Yes
4	Durango	Patrol	44,000	12,000	1,200	3,500	60,700	60,700	2018 Ford Utility	116,458	Yes
5	Durango	Patrol	44,000	12,000	1,200	3,500	60,700	60,700	2018 Ford Interceptor	108,536	Yes
6	Durango	Patrol	44,000	12,000	1,200	3,500	60,700	60,700	2018 Ford Utility	107,239	Yes
7	Durango	Patrol	44,000	12,000	1,200	3,500	60,700	60,700	2019 Ford Utility	117,673	Yes
	Total Sheriff Vehicles		**$ 308,000**	**70,000**	**6,000**	**17,500**	**401,500**	**401,500**			

Other GF Vehicles

#	Make/Model	Assignment	Base cost	Equipment	Graphics	Tech Radio	Total Proposed	Total Adopted	Current Vehicle to be Replaced: Make/Model	Mileage	Replacement Criteria Met:
1	2024 Peterbuilt	Public Works Solid Waste	$ 250,000	-	-	-	250,000	250,000	2005 Mack	467,673	Yes
2	2025 F550 (dump bed)	Parks & Recreation	106,000	-	-	-	106,000	90,000	1998 Int 4700	39,589	Yes
3	2025 Chevy 2500 Hd	Parks & Recreation	70,000	-	-	-	70,000	54,000	2016 Ford F150	80,000	Yes
4	2025 Chevy Malibu	Economic Development	31,000	-	-	-	31,000	31,000	2004 Ford Escape	78,000	Yes
5	2025 Ford Explorer	Information Technology	50,000	-	-	-	50,000	-	2018 Ford Explorer	150,000	Yes
6	2025 Chevrolet Tahoe	Emergency Services	70,000	-	-	-	70,000	70,000	2017 Ford Explorer	91,014	Yes
7	2025 Maverick	Community Development	50,000	-	-	-	50,000	34,500	2011 Ford Ranger	143,497	Yes
	Total Other GF Depts.		**$ 627,000**	**-**	**-**	**-**	**627,000**	**529,500**			

TOTAL REPLACEMENT VEHICLES	**$ 935,000**	**70,000**	**6,000**	**17,500**	**1,028,500**	**931,000**	

Replacement Criteria for County Fleet:

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

1. Vehicle mileage exceeds 85,000 miles.
2. Vehicle is more than seven (7) years old.
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.

Isle of Wight County
Adopted FY 2024-25 Budget
VEHICLES

NEW VEHICLES

Sheriff Vehicles

#	Make/Model	Assignment		Base cost	Equipment	Graphics	Tech Radio	Total Proposed	Total Adopted	Validation
1	Durango	Patrol	$	44,000	12,000	1,200	3,500	60,700	-	New Position - Court; EOL vehicle
2	Durango	Patrol		44,000	12,000	1,200	3,500	60,700	-	New Position - Court; EOL vehicle
	Total Sheriff Vehicles		**$**	**88,000**	**24,000**	**2,400**	**7,000**	**121,400**	**-**	

GF Vehicles

#	Make/Model	Assignment		Base cost	Equipment	Graphics	Tech Radio	Total Proposed	Total Adopted	Validation
1	2025 Maverick	Tourism	$	31,000	-	-	-	31,000	34,500	Events & market support
	Total Other GF Depts.		**$**	**31,000**	**-**	**-**	**-**	**31,000**	**34,500**	

TOTAL NEW VEHICLE REQUESTS	**$**	**119,000**	**24,000**	**2,400**	**7,000**	**152,400**	**34,500**

DEBT SERVICE

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

DEBT SERVICE

	FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025* Adopted	PCT* Change
Redemption of Principal	$ 3,533,925	3,533,925	4,096,353	4,096,353	4,218,714	2.99%
Redempt Principal-Schools	4,125,668	4,125,668	3,284,995	3,284,995	3,379,208	2.87%
Principal (Lease)	660,248	660,247	595,060	595,690	809,138	35.83%
Interest Payments	1,830,263	1,830,260	1,725,685	1,725,685	1,590,299	-7.85%
Interest Pay Schools	2,369,462	2,369,462	1,967,967	2,305,467	2,210,239	-4.13%
Interest (Lease)	30,215	30,339	43,032	42,402	95,415	125.02%
Administrative Fees	31,000	30,183	31,000	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	33.16%
SBITA Financing Expense	-	37,497	-	-	-	0.00%
SBITA Financing Interest	-	642	-	-	-	0.00%
Total Operating Expenditures	$ 12,790,617	12,828,059	12,158,396	12,488,896	12,809,124	2.56%

OTHER PUBLIC SERVICECONTRIBUTIONS

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

OTHER PUBLIC SERVICE/ CONTRIBUTIONS

	FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025* Adopted	PCT* Change
Committed:						
WTCS Board	$ 289,214	289,214	297,890	297,890	310,336	4.18%
W. Tidewater Health District	575,000	575,000	580,000	580,000	580,000	0.00%
Franklin Annex. Revenue Share	1,071,000	816,565	1,071,000	1,071,000	1,020,000	-4.76%
Hampton Roads Planning Distric	35,362	35,362	40,308	40,308	41,027	1.78%
Hmpt Rds Military & Fed Fac	18,973	18,973	19,472	19,472	19,975	2.58%
Hampton Roads Workforce Counci	9,277	9,277	9,820	9,820	10,038	2.22%
Camp Community College	27,325	27,325	28,000	28,000	31,425	12.23%
Smithfield/ Museum	87,770	87,770	85,000	85,000	90,000	5.88%
Total Commited	$ 2,113,921	1,859,486	2,131,490	2,131,490	2,102,801	-1.35%
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	20,000	0.00%
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	10,000	10,000	10,000	10,000	10,000	0.00%
Isle of Wight Arts League	4,500	4,500	4,500	4,500	4,500	0.00%
Western Tidewater Free Clinic	75,000	75,000	78,369	78,369	63,237	-19.31%
Smithfield School Museum	1,700	1,700	3,400	3,400	5,375	58.09%
IOW County Historical Society	10,000	10,000	15,000	15,000	5,000	-66.67%
St. Luke's Historic Church & Muset	-	-	-	-	-	100.00%
The Susan A. & Joseph N. Graif Fo	-	-	-	-	-	100.00%
Meals on Wheels	-	-	-	-	-	100.00%
Virginia Legal Aid Society	-	-	-	-	-	100.00%
Virginia Defenders	-	-	-	-	-	100.00%
1750 IOW Courthouse	5,000	5,000	5,000	5,000	5,000	0.00%
Total Discretionary	$ 364,140	364,140	374,209	374,209	351,052	-6.19%
Total Other Public Service	$ 2,478,061	2,223,626	2,505,699	2,505,699	2,453,853	-2.07%



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Local Roots, Global Reach
ISLE OF WIGHT
COUNTY, VIRGINIA

CAPITAL PROJECTS FUND

CAPITAL PROJECTS FUND

DESCRIPTION

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

FY25 CAPITAL PROJECT TYPES

GOVERNMENTAL CAPITAL PROJECTS:

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

ENTERPRISE CAPITAL PROJECTS:

- Public Utilities
- Stormwater

ADOPTED FY 2024-25 CAPITAL BUDGET

REVENUES		FY23-24 AMENDED		FY24-25 ADOPTED	PCT CHANGE
GOVERNMENTAL					
General Fund Transfer	$	1,581,750	$	2,325,000	47.0%
Appropriated Fund Balance		8,189,351		-	-100.0%
Stormwater Capital Fund Transfer		250,000		-	-100.0%
Grants and Donations		18,675,894		-	-100.0%
Proffer Revenues		1,441,091		-	-100.0%
Proposed Bond/Financing		-		7,561,100	100.0%
Bond Interest Earnings		299,701		417,000	100.0%
Transfer from EDA		450,000		-	100.0%
Existing Bonds		12,708,913		-	-100.0%
Total Governmental Revenues	$	43,596,700	$	10,303,100	-76.4%
ENTERPRISE					
General Fund Transfer	$	-	$	2,000,000	-100.0%
Public Utilities Operating Fund Transfer		1,875,319		-	-100.0%
Public Utilities Fund Balance		5,863,584		-	-100.0%
Stormwater Fund Balance		804,700		-	-100.0%
Stormwater Operating Fund Transfer		300,000		250,000	-16.7%
Grants and Donations		2,100,000		1,500,000	-28.6%
Total Enterprise Revenues	$	10,943,603	$	3,750,000	-65.7%
TOTAL REVENUES	**$**	**54,540,303**	**$**	**14,053,100**	**-74.2%**

EXPENDITURES SUMMARY		FY23-24 AMENDED		FY24-25 ADOPTED	PCT CHANGE
GOVERNMENTAL CAPITAL PROJECTS					
Capital Projects Expenditures	$	43,596,700	$	10,303,100	-76.4%
ENTERPRISE CAPITAL PROJECTS					
Capital Projects Expenditures	$	10,943,603	$	3,750,000	-65.7%
TOTAL EXPENDITURES	**$**	**54,540,303**	**$**	**14,053,100**	**-74.2%**

PROJECT EXPENDITURES DETAIL

	FY23-24 AMENDED	FY24-25 ADOPTED	PCT CHANGE
GOVERNMENTAL CAPITAL PROJECTS			
General Government	**$ 2,066,083**	**$ -**	**-100.0%**
Broadband	1,518,750	-	-100.0%
Capital Maintenance	547,333	-	-100.0%
Parks & Recreation	**$ 5,371,463**	**$ 450,000**	**-91.6%**
Capital Maintenance	174,232	125,000	-28.3%
Bradby Park Development	812,014	-	-100.0%
Heritage Park ATV Trail	142,772	-	-100.0%
Blackwater River Park	11,914	-	-100.0%
Jones Creek Dock	163,348	-	-100.0%
Nike Park Tennis Courts	34,292	-	-100.0%
Nike Park Playground	-	170,000	100.0%
Tyler's Beach Marina	810,854	-	-100.0%
Heritage Park Upgrades	255,377	-	-100.0%
Tyler Beach Dredging	20,954	-	-100.0%
Nike Park Pavement	429,412	-	-100.0%
STH Park Phase III	892,729	-	-100.0%
WSES Sidewalk	1,623,565	-	-100.0%
Camptown Park Playground	-	80,000	100.0%
Riverview/ Robinson Playground	-	75,000	100.0%
Public Works- Buildings & Grounds	**$ 1,771,533**	**$ 50,000**	**-97.2%**
Capital Maintenance	247,046	50,000	-79.8%
Capital Additions	133,234	-	-100.0%
Asbestos Abatement	1,570	-	-100.0%
P&R Shop Roof Replacement	63,428	-	-100.0%
Windsor Library Additions	337,280	-	-100.0%
Planning & Zoning Office	257,554	-	-100.0%
Wrenn's Mill R&R Center	3,643	-	-100.0%
Smithfield Library Roof	531,928	-	-100.0%
Old Clerk Office Rennovation	71,850	-	-100.0%
Social Services Roof Replacement	124,000	-	-100.0%
Public Works - Transportation	**$ 16,686,950**	**$ -**	**-100.0%**
Rte 10/258 Main St./Bypass	8,498,077	-	-100.0%
Rte 460/258 Turn Lane	3,191,282	-	-100.0%
Nike Park Road Extended	3,508,325	-	-100.0%
Lawnes Pt/ James Road	781,259	-	-100.0%
Paving Projects	708,007	-	-100.0%

PROJECT EXPENDITURES DETAIL (continued)

	FY23-24 AMENDED	FY24-25 ADOPTED	PCT CHANGE
GOVERNMENTAL CAPITAL PROJECTS			
Public Safety - Sheriff	**$ -**	**$ 182,000**	**100.0%**
Vehicles	-	182,000	100.0%
Public Safety - Fire & Rescue	**$ 7,491,826**	**$ 60,000**	**-99.2%**
Tanker, Engines, Medics & Brush	4,022,065	-	-100.0%
SCBA Replacement	1,795,902	-	-100.0%
Rushmere Station Addition	873,859	-	-100.0%
Carrollton Station Addition	800,000		-100.0%
Smithfield Station Addition	-	60,000	100.0%
Public Safety - Emergency Response	**$ 236,699**	**$ -**	**-100.0%**
E911 Radio Communication System Upgrades	236,699	-	-100.0%
Schools	**$ 8,297,146**	**$ 9,561,100**	**15.2%**
Hardy Elementary	7,177,349	-	-100.0%
Security Vestibules	827,648	-	-100.0%
Capital Maintenance	292,149	-	-100.0%
Fleet/ Bus Garage/ Buses	-	735,000	100.0%
Weapons Detection System	-	156,100	100.0%
SHS/WHS Tracks	-	820,000	100.0%
SHS/WHS Athletic Fields	-	450,000	100.0%
Carrollton Elementary HVAC	-	7,400,000	100.0%
Economic Development	**$ 1,675,000**	**$ -**	**-100.0%**
STH Gwaltney Way Access Road	1,675,000	-	-100.0%
Total Governmental Capital Projects	**$ 43,596,700**	**$ 10,303,100**	**-76.4%**

PROJECT EXPENDITURES DETAIL (continued)

		FY23-24 AMENDED		FY24-25 ADOPTED	PCT CHANGE
ENTERPRISE CAPITAL PROJECTS					
Public Utilities	**$**	**9,338,903**	**$**	**3,250,000**	**-65.2%**
Capital Maintenance/Upgrades (Sewer)		1,081,045		100,000	-90.7%
Capital Maintenance/Upgrades (Water)		86,345		1,900,000	2100.5%
Benns Grant Water Tank		3,914,088		1,250,000	-68.1%
Utilities Capital Reserve		1,069,898		-	-100.0%
Hardy Water Line/Tank		2,391,114		-	-100.0%
Shop Facility		495,150		-	-100.0%
SCADA		301,263		-	-100.0%
Stormwater	**$**	**1,604,700**	**$**	**500,000**	**-68.8%**
Stormwater BMP/SLAF Projects		500,000		250,000	-50.0%
Stormwater Projects		520,000		-	100.0%
Enhanced Commercial Data Base		50,000		100,000	100.0%
Stormwater Capital Reserve		145,000		100,000	-31.0%
Capital Maintenance/Upgrades		139,700		50,000	-64.2%
Transfer to Capital Projects		250,000		-	-100.0%
Total Enterprise Capital Projects	**$**	**10,943,603**	**$**	**3,750,000**	**-65.7%**
Total Capital Expenditures	**$**	**54,540,303**	**$**	**14,053,100**	**-74.2%**



DEBT SERVICE RESERVE FUND

DEBT SERVICE RESERVE FUND

DESCRIPTION

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

FY25 OBJECTIVES

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

Isle of Wight County
Adopted FY 2024-25 Operating Budget
Debt Service Reserve Fund

	FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025* Adopted	PCT* Change
REVENUES						
OTHER SOURCES						
Transfers from General Fund	$ -	-	204,468	204,468	272,275	33.16%
Miscellaneous	-	80	-	-	-	0.00%
Transfers from Appropriated Fund Balance	1,432,034	-	743,772	743,772	673,333	-9.47%
Total Other Sources	$ 1,432,034	80	948,240	948,240	945,608	-0.28%
TOTAL REVENUES	**$ 1,432,034**	**80**	**948,240**	**948,240**	**945,608**	**-0.28%**
EXPENSES						
Transfers to General Fund for Debt Service	$ 924,012	924,012	-	-	-	0.00%
Transfers to Public Utilities for Debt Service	508,022	508,022	948,240	948,240	945,608	-0.28%
Total Expenses	$ 1,432,034	1,432,034	948,240	948,240	945,608	-0.28%
TOTAL EXPENSES	**$ 1,432,034**	**1,432,034**	**948,240**	**948,240**	**945,608**	**-0.28%**

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.

FY24 ACCOMPLISHMENTS

- We continue to maintain our Emergency Medical Dispatch program. This program benefits the citizens of Isle of Wight County as well as public safety responders prior to arrival by providing instructions for CPR, childbirth, traumas, blood loss, etc.
- Our in house VCIN instructor continues to assist with staff trainings as well as VCIN training for other local agencies. Our VCIN instructor is now the only instructor in Isle of Wight County. Formal VCIN instruction has now been moved over to on-line instruction, but our in-house instructor assists with informal instruction, VCIN certification scheduling and certification expirations. We passed our State VCIN audit with zero errors.
- Our newly hired dispatchers are fully trained and are progressing well.
- In FY 2025 we will continue working towards a quality assurance program for EMD and all other calls received and dispatched. This is an on-going effort which has been delayed due to staffing shortages and 911 projects.
- Continue review and revisions of the ECC Policies and Procedures.
- Continue to enhance our training program.
- Much improved center morale and working relationships with other public safety departments.
- In October 2023, we went live with AT&T ESINet.
- Started developing and testing our new 365Labs CAD/RMS systems and hope to go live with both this calendar year.

FY25 OBJECTIVES

- Enhancement of all communications both internal and external.
- Identify any funding sources to assist in continued forward progression of services and training.
- Continuous prioritization in response to changing needs and resources.
- Increase training opportunities for maximizing employee potential and maintaining EMD and CTO certifications.
- Commitment to the safety and security of the residents of Isle of Wight County and visitors by providing accurate, efficient, and reliable emergency and non-emergency communication services.
- Ensure adequate staffing of personnel as well as resources.
- Ensure continuing training related to new areas of growth in the County as well as surrounding jurisdictions.
- Continue to train new dispatchers on radio and CAD systems.
- Modify and/or adjust dispatch protocols to best serve all emergency first responders.
- Finalize our plans and procedures for our backup site at City of Suffolk PSAP.
- Continue working with 365Labs to implement our new CAD/RMS systems.

PERFORMANCE MEASURES / STATISTICS

	2021	2022	2023
911 and Admin Calls (Calendar Year)	76,795	77,237	86,164
Calls for Service (Calendar Year)	90,574	96,741	92,661

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.

Isle of Wight County
Adopted FY 2024-25 Operating Budget
Emergency Communications System (E911) Fund

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025* Adopted	PCT* Change
REVENUES							
OTHER LOCAL TAX							
IOW Communication Tax E-911	$	360,000	424,276	400,000	400,000	390,240	-2.44%
Smfd Communication Tax		64,030	75,380	75,000	75,000	69,280	-7.63%
Windsor Communication Tax		18,000	21,258	21,000	21,000	19,550	-6.90%
Total Other Local Tax	$	442,030	520,914	496,000	496,000	479,070	-3.41%
MISCELLANEOUS							
RAD-Emergency Program	$	5,000	5,000	5,000	5,000	5,000	0.00%
Joint Service Smithfield		356,301	300,480	396,512	396,512	420,819	6.13%
Joint Service Windsor		115,721	96,805	132,813	132,813	140,707	5.94%
Total Miscellaneous	$	477,022	402,285	534,325	534,325	566,526	6.03%
STATE REVENUE							
State Comp Bd Reimbursement	$	216,811	204,307	235,797	235,797	250,000	6.02%
911 Wireless		129,000	137,979	139,000	139,000	139,000	0.00%
State Grant Revenue		-	-	-	-	61,237	100.00%
Total State Revenue	$	345,811	342,286	374,797	374,797	450,237	20.13%
TRANSFERS							
Transfer From General Fund	$	1,391,778	1,082,912	1,498,352	1,498,352	1,606,527	7.22%
Transfer From Assigned Fund Balance		-	-	-	7,847	-	-100.00%
Transfer From Grants Fund		-	-	-	96,250	-	-100.00%
Total Transfers	$	1,391,778	1,082,912	1,498,352	1,602,449	1,606,527	0.25%
TOTAL REVENUES	**$**	**2,656,641**	**2,348,397**	**2,903,474**	**3,007,571**	**3,102,360**	**3.15%**

Isle of Wight County
Adopted FY 2024-25 Operating Budget
Emergency Communications System (E911) Fund

	FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025* Adopted	PCT* Change
EXPENSES						
Salaries and Wages	$ 1,006,862	858,608	1,073,822	1,120,052	1,132,642	1.12%
Other Compensation	-	-	22,287	22,287	-	-100.00%
Overtime	118,630	118,629	95,950	95,950	136,457	42.22%
Part-Time Salaries	14,124	13,083	8,320	8,320	8,612	3.51%
FICA (SS & Medicare)	87,181	72,317	90,125	94,045	97,745	3.93%
VRS - Retirement Benefits	124,788	103,274	129,744	129,744	142,474	9.81%
Hospital/Medical Plans	266,622	198,803	271,764	271,764	290,882	7.03%
Group Life Insurance	13,874	11,526	14,390	14,390	15,130	5.14%
Deferred Comp	5,880	3,859	5,460	6,560	7,980	21.65%
Repairs & Maintenance	697,247	687,149	865,241	873,041	879,634	0.76%
Cost Allocation	102,709	102,709	94,658	94,658	71,085	-24.90%
Internal Service Charge IT	94,799	94,799	120,746	120,746	112,859	-6.53%
Internal Service Chrg-Risk Mgt	28,692	26,876	27,406	27,406	28,215	2.95%
Utilities	14,300	7,057	14,300	14,300	14,300	0.00%
Telephone (Voice and Fax)	34,828	27,699	35,231	23,231	35,240	51.69%
NG911 PSAP	-	-	-	12,000	10,673	-11.06%
NG911 PSAP Communication Syst	-	-	-	45,000	61,327	36.28%
Lease/Rental of Buildings	5,150	4,921	5,305	5,305	5,150	-2.92%
Travel & Training	8,850	7,119	9,000	9,000	11,000	22.22%
RAD Emergency Program	5,000	5,000	5,000	5,000	5,000	0.00%
Operating Expenses	2,000	-	2,000	2,000	2,000	0.00%
Dues & Association Membership	935	935	925	972	972	0.00%
Office Supplies	3,500	2,560	3,500	3,500	3,000	-14.29%
Copier Lease	1,300	1,245	1,300	1,300	1,300	0.00%
Uniforms	1,500	-	1,500	1,500	1,500	0.00%
Operating Supplies	3,500	-	3,500	3,500	2,000	-42.86%
Equipment/Machinery	-	-	2,000	-	7,100	100.00%
Furniture & Fixtures	-	-	2,000	2,000	2,000	0.00%
Capital Lease Interest	-	229	-	-	-	0.00%
Contingency	14,370	-	-	-	16,083	0.00%
TOTAL EXPENSES	**$ 2,656,641**	**2,348,397**	**2,905,474**	**3,007,571**	**3,102,360**	**3.15%**

PERSONNEL SUMMARY

	FY 2023 Actual	FY 2024 Amended	FY 2025 Adopted
IT Support Specialist II	0.8	0.8	0.8
Captain	1.0	1.0	1.0
Senior Dispatcher	4.0	6.0	4.0
Dispatcher II	0.0	5.0	8.0
Dispatcher III	0.0	1.0	1.0
Dispatcher - Local & Comp. Board	16.0	8.0	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, truck and tractor pull and a demolition derby.

The County Fair in 2024 promises to have outstanding attendance numbers as it builds on past success; including being awarded the Best Overall Fair in 2023 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. Despite poor weather, the 2023 Spring Festival displayed financial resilience and included a midway carnival, vendors, local entertainment along with the Rodeo and the Demolition Derby.

FY24 ACCOMPLISHMENTS

- Provided four-day fair event that included seafood festival, Midway carnival, national and local entertainment, car show, demolition derby, truck and tractor pull, rodeo and 4H functions as well as arts and craft display.
- Participated in the VAF and IAFE conferences and awards programs. Received nine (9) first place, four (4) second place, five (5) third place awards at the Virginia Association of Fairs. Awarded Best of Show in 3 categories, Most Creative Fair, Best Overall for Fairs with an attendance of 30,000 and over, and Best Overall High Point Champion Fair at the Virginia Association of Fairs.
- Provided Spring Festival with carnival, rodeo, and demolition derby events.

FY25 OBJECTIVES

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

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

	FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025* Adopted	PCT* Change
REVENUES						
Equipment Rental	$ 1,000	-	1,000	1,000	1,000	0.00%
Space Rent - Concession	16,000	18,125	16,000	16,000	16,000	0.00%
Space Rent - Arts & Crafts	5,000	8,560	6,000	6,000	5,000	-16.67%
Space Rent - Commercial	12,500	13,363	12,000	12,000	12,000	0.00%
Space Rent - Non-Profit	1,200	2,292	1,550	1,550	1,550	0.00%
Total Revenue from Use	$ 35,700	42,340	36,550	36,550	35,550	-2.74%
CHARGES FOR SERVICES						
Midway Commission Income	$ 32,000	52,285	40,500	40,500	50,000	23.46%
Competition Fees	500	505	500	500	500	0.00%
Pageant Income	1,200	2,264	1,200	1,200	2,000	66.67%
Seafood Fest Revenue	12,000	11,425	12,000	12,000	15,000	25.00%
Sales - Beer	26,500	18,784	16,500	16,500	18,000	9.09%
Sales - Ice	3,500	3,765	3,500	3,500	3,500	0.00%
Sales - Admissions	230,738	328,803	250,000	250,000	275,000	10.00%
Car Show Revenue	1,000	820	1,000	1,000	1,000	0.00%
Truck & Tractor Pull	32,000	32,714	32,000	32,000	32,000	0.00%
Total Charges for Services	$ 339,438	451,364	357,200	357,200	397,000	11.14%
MISCELLANEOUS						
Corporate Sponsors	$ 38,000	51,200	38,000	38,000	38,000	0.00%
Recovered Costs	-	3,800	-	-	-	0.00%
Fundraising	-	15,641	2,950	2,950	2,000	-32.20%
Total Miscellaneous	$ 38,000	70,641	40,950	40,950	40,000	-2.32%
TRANSFERS						
Transfer From General Fund	$ 70,000	-	66,395	66,395	-	-100.00%
Transfer From Appropriated Fund Bala	70,428	-	-	-	-	0.00%
Transfer From Assigned Fund Balance	-	-	-	56	45,400	80855.78%
Total Miscellaneous	$ 140,428	-	66,395	66,451	45,400	-31.68%
TOTAL REVENUES	553,566	564,345	501,095	501,151	517,950	3.35%

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

	FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025* Adopted	PCT* Change
EXPENSES						
Overtime	$ 41,375	41,374	28,785	28,785	40,000	38.96%
Part-Time Salaries	9,250	6,109	10,550	10,550	10,000	-5.21%
FICA (SS & Medicare)	3,478	3,478	3,010	3,010	3,825	27.08%
Professional Services	11,795	11,786	16,000	16,000	16,000	0.00%
Marketing	36,950	33,970	41,350	41,350	41,350	0.00%
Postage	200	160	200	200	200	0.00%
Lease/Rental of Equipment	57,100	56,786	61,300	67,956	63,800	-6.12%
Travel & Training	5,700	5,663	6,500	9,500	8,500	-10.53%
Operating Expenses	75,930	74,482	80,075	77,775	80,075	2.96%
Dues & Association Membership	500	513	500	500	500	0.00%
Office Supplies	1,000	522	1,000	1,000	1,000	0.00%
Pageant	6,450	5,733	5,250	5,250	5,250	0.00%
Entertainment	187,900	187,347	182,125	197,125	194,800	-1.18%
Concessions	4,460	4,460	3,500	6,000	4,000	-33.33%
4-H Awards	4,000	3,923	4,000	4,600	4,500	-2.17%
Demolition Derby	14,500	14,190	16,000	16,000	16,000	0.00%
Truck & Tractor Pull	10,050	10,050	25,800	900	13,000	1344.44%
Car Show Expenses	1,500	635	1,650	1,150	1,650	43.48%
Seafood Fest	11,000	10,973	13,500	13,500	13,500	0.00%
Transfer to Capital Projects	70,428	70,428	-	-	-	0.00%
Total Operating Expenses	$ 553,566	542,583	501,095	501,151	517,950	3.35%
TOTAL EXPENSES	$ 553,566	542,583	501,095	501,151	517,950	3.35%

CHILDREN'S SERVICES ACT (CSA) FUND

DESCRIPTION

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

FY24 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%.
- Achieved 75% improvements/stability in CANS scores in the areas of school and behavioral/emotional behaviors and strengths.
- Staffed 11 truancy cases as referred by the Juvenile & Domestic Relations court and supported youth in improving attendance and achievement in the school setting.
- Achieved 74% successful discharges from services per provider.
- Achieved minimum attendance of all agencies at FAPT (i.e. 75%).

FY25 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

	FY23 ACTUAL	FY24 ACTUAL	FY25 ESTIMATE
Number of Children Receiving CSA Services	22	19	25
Average Cost Per Child for CSA Services	$25,769	$16,269	$20,500
Place foster care youth in family-based settings	85%	89%	80%
Community Services Provided versus Congregate Care Placements	81%	93%	80%
Successful discharges from services per provider	81.8%	74%	75%

Isle of Wight County
Adopted FY 2024-25 Operating Budget
Children's Services Act (CSA) Fund

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025* Adopted	PCT* Change
REVENUES							
INTERGOVERNMENTAL REVENUE							
CSA State Revenue	$	341,639	292,378	269,757	306,757	291,440	-4.99%
Federal Grant Revenue		-	49,773	-	-	-	0.00%
Total Intergovernmental Revenue	$	341,639	342,151	269,757	306,757	291,440	-4.99%
TRANSFERS							
Transfer From General Fund	$	423,545	283,421	259,034	299,034	286,000	-4.36%
Total Transfers	$	423,545	283,421	259,034	299,034	286,000	-4.36%
TOTAL REVENUES	**$**	**765,184**	**625,572**	**528,791**	**605,791**	**577,440**	**-4.68%**

Isle of Wight County
Adopted FY 2024-25 Operating Budget
Children's Services Act (CSA) Fund

	FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025* Adopted	PCT* Change
EXPENSES						
Other Compensation	$ 600	550	600	600	600	0.00%
Ther Care/Res IVE	706,476	-	450,766	527,766	475,185	-9.96%
Foster Care Lic Resd Care (1a)	-	11,521	-	-	-	0.00%
School Ref. Resid (1e)	-	90,188	-	-	-	0.00%
Therp Foster Care I-VE (2a)	-	186,944	-	-	-	0.00%
Therp. Foster Care (2a.1)	-	28,621	-	-	-	0.00%
Therp. Foster Care CSA (2a.2)	-	21,953	-	-	-	0.00%
Fam. Fost. Care Sp.Arg (2e)	-	24,354	-	-	-	0.00%
Community Based Servs (2f)	-	29,968	-	-	-	0.00%
Comm. Transition Servs (2f.1)	-	8,668	-	-	-	0.00%
Alt. Day Placement (2g)	-	144,586	-	-	-	0.00%
Serv. Public School (2h)	-	9,053	-	-	-	0.00%
Non-Mand.Serv (3.)	-	11,059	-	-	-	0.00%
Administrative Support-Suffolk	58,108	58,108	77,425	77,425	64,657	-16.49%
Contingency	-	-	-	-	36,998	100.00%
TOTAL EXPENSES	**$ 765,184**	**625,572**	**528,791**	**605,791**	**577,440**	**-4.68%**

SOCIAL SERVICES

DESCRIPTION

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

MISSION STATEMENT

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

VISION STATEMENT

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

FY24 ACCOMPLISHMENTS

Emergency Management and Community Safety

Participation in the following trainings and events:

- MYTEP {Multi-Year Training Exercise Plan) Tabletop Exercise
- Radiological Plan Training with VEOCI and Dominion Energy
- VOPEX Lite - VDEM and Dominion Energy training for EOC staff prior to the 2023 Graded VOPEX event.
- REVIVE Training- Several employees received REVIVE training through the VA Department of Health on how to administer NARCAN/Naloxone to reverse an opioid overdose.
- Dominion Energy VOPEX EAC Training and dress rehearsal
- Western Tidewater Shelter Registration Training
- VOPEX Emergency Assembly Center and Emergency Operations Center Graded Event-Emergency Management in partnership with IOW-DSS successfully demonstrated a Federal Emergency Management Agency {FEMA) evaluated Evacuation Assembly Center {EAC) drill at Smithfield Middle School to shelter the public following an event at Surry Power Station. The drill was the last step in gaining full approval from FEMA to have the EAC in Isle of Wight County.
- IOWC Peak Hurricane Season Meeting -Internal and external stakeholders met to discuss preparedness for the hurricane season.

FY24 ACCOMPLISHMENTS (continued)

- Radiological Emergency Preparedness Program Evacuation Assembly Center Tabletop Exercise-Simulation Tool hosted by Virginia Emergency Operations Center.

IT Systems

- Completed Microsoft Cloud Migration from on premise servers.
- Assisted state VPN access upgrade to enhance employee capabilities to access secure systems remotely.
- Maintain and support the local Document Management System {ACT) and provide management for over 500,000 documents.
- Maintain 10 local servers, 6 virtual servers and provide Mitel telephone systems support.
- Sustain and maintain over 200 pieces of equipment.
- Provide agency website maintenance.
- Received **1,798** IT ticket requests.
- Resolved **1,803** IT ticket requests, includes requests open from prior year.
- 96.1% of ticket requests are worked on and resolved immediately.

Committees, Boards and Community Partnership Events

- Adult Services staff appeared on 3 episodes of the Hampton Roads show providing public awareness on APS, Guardianship and Long-Term Care Services and Supports.
- Held an Elder Abuse Awareness Fair and luncheon that included several presentations, 15 vendors and over 40 attendees.
- Staffed an exhibition booth at the annual Special Needs Field Day to provide information on services available at IOW-DSS.
- Adult Services staff conducted a presentation at the Smithfield AARP chapter meeting.
- POSSESS- Partnership of Office Services Support Employees in Social Services Fall and Spring Conference participation and assistance in introducing presenters.
- Adult Services presented at a Virginia WINGS (Working Interdisciplinary Network of Guardianship Stakeholders) meeting to provide a local perspective on managing a guardianship program.
- Child services participated in a state workgroup for prevention policy.
- Child services conducted several courtesy assessments and visitation monitoring for Sussex, Franklin, Virginia Beach and out-of-state.
- The entire IOW-DSS staff received safe TALK evidenced-based training on identifying people with suicidal thoughts and connecting them to resources for help and support.
- CPS activities and training events were provided to the Isle of Wight local law enforcement partners and various Isle of Wight Public Schools.
- IT division participates on the state Virtual Desk Implementation (VOi) workgroup, IT Board subcommittee, and Information Technology Operations Committee.
- 283 children were provided with Christmas gifts through community donations and the IOW-C Annual Employee Holiday Party.
- Provided gifts and holiday entertainment at a local boarding home that serves several elderly individuals.

FY25 OBJECTIVES

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

PERFORMANCE MEASURES / STATISTICS

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.

PERFORMANCE MEASURES / STATISTICS (continued)

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.

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**

PERFORMANCE MEASURES / STATISTICS (continued)

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.

Isle of Wight County
Adopted FY 2024-25 Operating Budget
Social Services (DSS) Fund

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025* Adopted	PCT* Change
REVENUES							
Federal Revenue	$	1,965,871	1,843,283	2,344,132	2,344,132	2,149,634	-8.30%
State Revenue		1,245,288	791,278	1,229,793	1,229,793	1,391,696	13.17%
Total Intergovernmental Revenue	$	3,211,159	2,634,561	3,573,925	3,573,925	3,541,330	-0.91%
TRANSFERS							
Transfer From General Fund	$	1,301,555	768,884	1,750,000	1,750,000	1,800,000	2.86%
Total Transfers	$	-	768,884	1,750,000	1,750,000	1,800,000	2.86%
TOTAL REVENUES	$	4,512,714	3,403,445	5,323,925	5,323,925	5,341,330	0.33%

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025* Adopted	PCT* Change
EXPENSES							
Social & Welfare Services	$	4,512,714	3,542,897	5,323,925	5,323,925	5,341,330	0.33%
TOTAL EXPENSES	$	4,512,714	3,542,897	5,323,925	5,323,925	5,341,330	0.33%

GRANTS FUND

DESCRIPTION

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

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

	FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025* Adopted	PCT* Change
REVENUES						
Federal Revenue	$ 603,277	233,995	65,111	660,642	64,589	-90.22%
State Revenue	653,140	378,393	428,243	955,270	427,995	-55.20%
Miscellaneous	124,102	12,461	4,000	22,806	-	-100.00%
Other Local Source	82,818	52,876	-	32,005	-	-100.00%
Total Revenues (before transfers)	$ 1,463,338	677,725	497,354	1,670,723	492,584	-70.52%
TRANSFERS						
Transfer From General Fund	$ 69,842	59,331	71,934	118,352	81,968	-30.74%
Transfer From Assigned Find Balance	99,088	-	-	105,000	-	-100.00%
Transfer From Stormwater Fund	22,675	-	-	22,675	-	-100.00%
Transfer From Restricted Fund Balance	49,575	-	-	201,649	-	-100.00%
Total Transfers	$ 241,181	59,331	71,934	447,676	81,968	-81.69%
TOTAL REVENUES	$ 1,704,518	737,056	569,288	2,118,399	574,552	-72.88%

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

	FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025* Adopted	PCT* Change
EXPENSES						
Library of Virginia	$ -	-	-	50,565	-	-100.00%
Isle of Wight Arts League	4,500	4,500	4,500	4,500	4,500	0.00%
Local Cash Match	288	-	29,749	27,925	30,000	7.43%
Law Enforcement Program	343,027	203,294	-	243,932	-	-100.00%
Animal Control - Miscellaneous	96,542	14,340	-	95,629	-	-100.00%
RAD Emergency Program	107,563	74,891	75,000	107,672	75,000	-30.34%
PSAP Call Handling Equip Grant	-	-	-	3,000	-	-100.00%
LEMPG	7,500	7,352	-	7,500	-	-100.00%
Litter Prevention and Recycling Grant	16,442	16,442	-	19,629	-	-100.00%
Transportation Grants	-	-	-	214,000	-	-100.00%
Tourism Grants	155,931	78,483	-	94,560	-	-100.00%
Fifth District Drug Court	464,015	124,176	-	339,840	-	-100.00%
Forfeited Assets	120,754	48,592	-	100,456	-	-100.00%
Commonwealth Attorney	4,000	1,495	4,000	4,000	-	-100.00%
Stormwater Grant Program	90,701	-	-	90,701	-	-100.00%
Public Health & Welfare	4,126	4,126	-	-	-	0.00%
Victim Witness	129,706	114,563	133,122	135,940	140,311	3.22%
V-Stop Grant	45,973	26,649	-	45,609	-	-100.00%
Recreation Scholarship Program	2,187	-	-	2,187	-	-100.00%
Home Grant Allocation	109,763	-	-	109,763	-	-100.00%
Transfer to General Fund	-	-	322,917	324,741	324,741	0.00%
Transfer to E911 Fund	-	-	-	96,250	-	-100.00%
TOTAL EXPENSES	$ 1,703,018	718,903	569,288	2,118,399	574,552	-72.88%

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.

FY24 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.
- Processed approximately 3,045 work orders.
- Maintained and painted fire hydrants in County system through Contracted service as scheduled.
- Telemetry system installation for Windsor vacuum sewer system completed.

FY25 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.

PERFORMANCE MEASURES / STATISTICS

	FY23 ACTUAL	FY24 ACTUAL	FY25 ESTIMATE
Number of Water Customers	3,921	4,067	4,250
Number of Sewer Customers	3,241	3,311	3,500
Number of Sanitary Sewer Overflows	1	0	0
Miss Utility Tickets	4,219	3,540	3,600

Isle of Wight County
Adopted FY 2024-25 Operating Budget
Public Utilities Fund

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025* Adopted	PCT* Change
REVENUES							
FEES & LICENSES							
Inspection Fees	$	50,000	-	50,000	50,000	50,000	0.00%
Water Connection Fees		650,000	562,000	450,000	450,000	450,000	0.00%
Sewer Tap Fees		-	-	1,600,000	1,600,000	-	-100.00%
New Account Fee		20,000	13,980	17,000	17,000	17,000	0.00%
Administration Fees		3,000	3,090	3,000	3,000	3,000	0.00%
Sewer Connection Fee		650,000	275,772	400,000	400,000	400,000	0.00%
Disconnect/Reconnect Fee		10,000	27,013	10,000	10,000	30,000	200.00%
Total Fees & Licenses	$	1,383,000	881,855	2,530,000	2,530,000	950,000	-62.45%
REVENUE FROM USE							
Property Rental	$	31,940	33,601	31,940	31,940	33,000	3.32%
Total Revenue from Use	$	31,940	33,601	31,940	31,940	33,000	3.32%
CHARGES FOR SERVICES							
Interest Revenue	$	5,000	35,294	40,000	40,000	40,000	0.00%
Public Utility Late Fees		7,500	19,187	15,000	15,000	15,000	0.00%
Sewage Collection Fees		1,725,000	1,613,324	1,820,000	1,820,000	1,720,000	-5.49%
Sewage Treatment Fees		71,400	62,907	75,000	75,000	75,000	0.00%
Sale of Water		3,800,000	3,690,731	4,436,000	4,436,000	4,236,000	-4.51%
Total Charges for Services	$	5,608,900	5,421,442	6,386,000	6,386,000	6,086,000	-4.70%
RECOVERED COST							
Sale of Recyclables	$	500	1,240	500	500	500	0.00%
Insurance Reimbursements		9,244	10,225	-	15,770	-	-100.00%
Total Recovered Cost	$	9,744	11,465	500	16,270	500	-96.93%
MISCELLANEOUS							
Miscellaneous	$	1,000	8,679	1,000	1,000	1,000	0.00%
Capital Contributions-Property		-	5,314,620	-	-	-	0.00%
Total Miscellaneous	$	1,000	5,323,299	1,000	1,000	1,000	0.00%

Isle of Wight County
Adopted FY 2024-25 Operating Budget
Public Utilities Fund

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025* Adopted	PCT* Change
REVENUES *(continued)*							
OTHER SOURCES & USES							
Lease Financing Proceeds	$	88,000	-	-	88,000	-	0.00%
Total Other Sources & Uses	$	88,000	-	-	88,000	-	0.00%
TRANSFERS							
Appropriated Fund Balance	$	-	-	-	765,530	-	-100.00%
Assigned Fund Balance		-	-	-	98,106	-	-100.00%
Transfer From General Fund		3,700,827	3,700,827	3,499,188	3,619,558	4,494,594	24.18%
Transfer from Debt Service		508,022	508,022	948,240	948,240	945,608	-0.28%
Transfer from Assigned FB		106,782	-	-	-	-	0.00%
Total Transfers	$	4,315,631	4,208,849	4,447,428	5,431,434	5,440,202	0.16%
TOTAL REVENUES	**$**	**11,438,216**	**15,880,511**	**13,396,868**	**14,484,644**	**12,510,702**	**-13.63%**

Isle of Wight County
Adopted FY 2024-25 Operating Budget
Public Utilities Fund

	FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025* Adopted	PCT* Change
EXPENSES						
PUBLIC UTILITIES - ADMINISTRATION						
Salaries and Wages	$ 299,308	263,748	267,580	339,022	430,463	26.97%
Overtime	-	-	-	675	725	100.00%
FICA (SS & Medicare)	22,897	18,919	20,470	25,494	32,986	29.39%
VRS - Retirement Benefits	35,129	(13,789)	31,189	40,189	54,800	36.36%
Hospital/Medical Plans	89,922	40,978	41,556	65,606	94,980	44.77%
Group Life Insurance	3,983	3,368	3,554	4,520	5,758	27.39%
Deferred Comp	1,050	630	630	1,843	2,640	43.24%
Uniforms Taxable	360	221	500	500	200	-60.00%
Advertising Services	640	639	500	-	500	100.00%
Postage	25,788	17,833	30,000	28,500	30,000	5.26%
Telephone (Voice and Fax)	3,798	3,794	3,733	3,733	4,774	27.89%
Travel & Training	1,080	-	3,500	-	3,500	100.00%
Operating Expenses	8,317	4,610	8,510	6,510	8,500	30.57%
Dues & Association Membership	1,360	-	1,360	560	1,400	150.00%
Office Supplies	9,830	9,830	9,500	17,500	10,000	-42.86%
Copier Lease	1,134	-	1,134	1,134	1,134	0.00%
Copier Service/Supply Contract	650	571	650	650	650	0.00%
Fleet	2,105	290	2,105	105	1,000	852.38%
Uniforms	35	-	500	-	-	0.00%
Lease Amortization Expense	-	1,101	-	-	-	0.00%
Capital Lease Interest	-	27	-	-	-	0.00%
Amortz-DefrCost/Prem/Discount	-	19,985	-	-	-	0.00%
Total Public Utilities - Administration	$ 507,386	372,754	426,971	536,541	684,010	27.49%

PERSONNEL SUMMARY

	FY 2023 Actual	FY 2024 Amended	FY 2025 Adopted
Director of Utility Services	0.5	0.5	0.5
PU Operations Manager	1.0	0.0	0.0
Construction Manager	0.4	0.4	0.4
Construction Inspector	0.4	0.4	0.4
Engineer	0.5	0.5	0.5
Office Administrator	0.0	1.0	1.0
Utility Clerk	0.0	1.0	1.0
Utility Clerk III	0.0	1.0	1.0
Sr. Utiliities Acct Tech	1.0	1.0	1.0
Administrative Services Coord	0.0	1.0	1.0
Administrative Assistant	1.0	0.0	0.0
Number of Full-Time Positions	4.8	6.8	6.8

Isle of Wight County
Adopted FY 2024-25 Operating Budget
Public Utilities Fund

	FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025* Proposed	PCT* Change
EXPENSES						
PUBLIC UTILITIES - WATER						
Salaries and Wages	$ 447,873	308,462	492,864	443,972	465,918	4.94%
Overtime	36,200	33,108	20,200	66,497	46,575	-29.96%
FICA (SS & Medicare)	37,032	25,329	39,250	39,250	39,206	-0.11%
VRS - Retirement Benefits	56,827	36,962	59,376	59,376	62,735	5.66%
Hospital/Medical Plans	62,962	52,040	99,110	99,110	112,775	13.79%
Group Life Insurance	6,102	3,969	6,376	6,376	6,131	-3.84%
Deferred Comp	3,360	1,819	2,730	5,325	5,700	7.04%
Uniforms Taxable	500	-	500	-	200	100.00%
Professional Services	97,788	11,957	170,000	188,855	250,000	32.38%
HRPDC Fees	4,374	4,374	4,852	4,852	4,888	0.74%
Repairs & Maintenance	429,326	375,550	265,000	590,624	350,000	-40.74%
Contracted Services	20,404	19,553	100,000	44,500	150,000	237.08%
Bulk Water Purchases	1,971,340	1,962,113	1,750,000	1,750,000	1,900,000	8.57%
Norfolk Water Contract	1,190,815	1,190,812	1,396,809	1,396,809	1,451,000	3.88%
Suffolk Water Contract	1,745,021	1,745,021	1,952,920	1,952,920	2,077,000	6.35%
Utilities	23,400	22,758	23,868	31,868	23,400	-26.57%
Telephone (Voice and Fax)	10,185	8,932	10,524	11,324	11,963	5.64%
Travel & Training	3,000	1,745	3,000	3,000	4,000	33.33%
Operating Expenses	15,000	13,544	15,300	15,300	20,000	30.72%
Dues & Association Membership	33,700	33,698	24,500	24,500	25,000	2.04%
Fleet	25,037	25,036	22,000	30,670	24,000	-21.75%
Uniforms	6,150	3,443	6,450	6,450	5,000	-22.48%
PPE & Safety	2,475	615	2,475	2,475	2,500	1.01%
Capital Outlay	30,300	-	50,000	24,481	50,000	104.24%
SBITA Amortization Expense	-	16,077	-	-	-	0.00%
SBITA Financing Interest	-	704	-	-	-	0.00%
Transfer to PU Capital	-	-	-	-	-	0.00%
Total Public Utilities - Water	$ 6,259,171	5,897,623	6,518,104	6,798,534	7,087,991	4.26%

PERSONNEL SUMMARY

	FY 2023 Actual	FY 2024 Amended	FY 2025 Adopted
Sr. Water Quality Technician	1.0	0.0	0.0
Water Quality Technician I	1.0	1.0	1.0
Quality Assurance Technician III	0.0	1.0	1.0
PU Operations Manager	0.5	0.5	0.5
Utility Assistant Operation Manager	0.0	1.0	1.0
Utility Mechanic	0.0	1.0	1.0
Utility Systems Supervisor	1.0	0.0	0.0
Utilities System Mechanic	1.0	1.0	1.0
Utility System Worker	3.0	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	10.5	10.5	10.5

Isle of Wight County
Adopted FY 2024-25 Operating Budget
Public Utilities Fund

	FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025* Adopted	PCT* Change
EXPENSES						
PUBLIC UTILITIES - SEWER						
Salaries and Wages	$ 376,620	276,545	414,220	367,182	427,364	16.39%
Overtime	30,150	29,809	16,150	62,628	31,050	-50.42%
FICA (SS & Medicare)	31,119	22,497	32,924	32,924	35,069	6.52%
VRS - Retirement Benefits	46,280	31,614	48,781	48,781	54,730	12.20%
Hospital/Medical Plans	127,055	71,114	125,729	125,729	120,913	-3.83%
Group Life Insurance	5,062	3,500	5,349	5,349	5,651	5.65%
Deferred Comp	2,940	1,471	2,310	2,870	3,120	8.71%
Uniforms Taxable	500	-	500	-	500	100.00%
Professional Services	176,329	71,846	150,000	197,628	240,000	21.44%
HRPDC Fees	1,119	1,119	822	822	971	18.13%
Repairs & Maintenance	243,348	243,348	300,000	944,530	450,000	-52.36%
Contracted Services	12,400	9,482	14,000	-	10,000	100.00%
Sewage Treatment	47,400	44,475	50,000	50,000	50,000	0.00%
Utilities	79,600	75,423	60,000	90,000	76,000	-15.56%
Telephone (Voice and Fax)	6,420	5,793	7,046	7,396	8,046	8.79%
Travel & Training	4,000	387	4,000	100	3,000	2900.00%
Operating Expenses	26,400	18,560	40,000	38,350	40,000	4.30%
Fleet	26,700	26,698	22,000	46,100	26,000	-43.60%
Uniforms	8,000	5,657	8,000	8,000	8,000	0.00%
PPE & Safety	5,000	2,569	5,000	1,700	3,500	105.88%
Capital Outlay	142,176	-	300,000	-	50,000	100.00%
SBITA Amortization Expense	-	16,077	-	-	-	0.00%
SBITA Financing Interest	-	704	-	-	-	0.00%
Transfer to PU Capital	-	-	-	-	-	0.00%
Total Public Utilities - Sewer	$ 1,398,618	958,689	1,606,831	2,030,089	1,643,914	-19.02%

PERSONNEL SUMMARY

	FY 2023 Actual	FY 2024 Amended	FY 2025 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
Codes Compliance Inspector 1	1.0	0.0	0.0
Cross Connection FOG Adm	0.0	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	7.5	7.5	7.5

Isle of Wight County
Adopted FY 2024-25 Operating Budget
Public Utilities Fund

	FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025* Proposed	PCT* Change
EXPENSES						
PUBLIC UTILITIES - NON-DEPARTMENTAL						
OPEB Expense	$ -	(13,854)	-	-	-	0.00%
Unemployment Insurance	1,000	207	1,000	1,000	500	-50.00%
Cost Allocation	247,027	247,027	227,414	227,414	112,349	-50.60%
Internal Service Charge IT	105,333	105,333	126,234	126,234	118,036	-6.49%
Internal Service Chrg-Risk Mgt	55,384	51,879	61,490	61,490	64,660	5.16%
Capital Outlay	88,000	-	-	88,000	-	-100.00%
Depreciation Expense	-	868,766	-	-	-	0.00%
Redemption Of Principal	1,293,253	-	1,784,123	1,784,123	1,845,735	3.45%
Principal (Lease)	51,356	-	44,779	44,779	45,247	1.05%
Interest Payments	954,528	935,342	903,875	903,875	839,630	-7.11%
Interest (Lease)	2,159	2,058	1,434	1,434	765	-46.65%
Transfer To Capital Projects	436,009	436,009	1,600,000	1,875,319	-	-100.00%
Contingency	38,991	-	94,613	5,813	67,865	1067.47%
Total Public Utilities -Non-Departmental	$ 3,273,040	2,632,768	4,844,962	5,119,481	3,094,787	-39.55%
TOTAL EXPENSES- PU FUND	**11,438,215**	**9,861,834**	**13,396,868**	**14,484,644**	**12,510,702**	**-13.63%**

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.

FY24 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.

FY25 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

	FY23 ACTUAL	FY24 ACTUAL	FY25 ESTIMATE
Number of Erosion & Sediment Control Inspections	563	549	570
VSMP Authority Inspections	3	0	2
Percent of Site Review Comments Provided w/30 days	85%	90%	90%
Erosion & Sediment Control Program Meets/Exceeds State Regulations	Yes	Yes	Yes
Stormwater Management Program Meets/Exceeds State Regulations	Yes	Yes	Yes

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

	FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025* Adopted	PCT* Change
REVENUES						
PERMITS, FEES & LICENSES						
Stormwater Fee	$ 1,300,000	1,325,081	1,300,000	1,300,000	1,300,000	0.00%
Stormwater Technology Fee	3,500	4,503	3,500	3,500	3,500	0.00%
Stormwater Inspection Fees	175,000	120,425	175,000	175,000	175,000	0.00%
Stormwater Erosion & Sediment	-	-	-	-	5,000	100.00%
VSMP Permit-State	5,000	8,985	5,000	5,000	5,000	0.00%
Total Permits, Fees & Licenses	$ 1,483,500	1,458,994	1,483,500	1,483,500	1,488,500	0.34%
REVENUE FROM USE OF MONEY						
Interest Revenue	$ 4,000	3,844	4,000	4,000	3,867	-3.33%
Total Revenue from Use of Money	$ 4,000	3,844	4,000	4,000	3,867	-3.33%
TRANSFERS & OTHER						
Assigned Fund Balance	$ -	-	-	50,100	-	-100.00%
Transfer From Assigned Fund Balance	61,045	-	-	-	-	0.00%
Appropriated Fund Balance	22,675	-	-	22,675	-	-100.00%
Total Transfers & Other	83,720	-	-	72,775	-	-100.00%
TOTAL REVENUES	**$ 1,571,220**	**1,462,838**	**1,487,500**	**1,560,275**	**1,492,367**	**-4.35%**

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

	FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025* Adopted	PCT* Change
EXPENSES						
STORMWATER ADMINISTRATION						
Salaries And Wages	$ 486,799	490,863	521,709	520,906	538,790	3.43%
Overtime	878	878	-	46	50	8.70%
Part-Time Salaries	162	-	1,040	1,040	1,079	3.75%
Other Compensation	2,000	1,600	-	1,600	1,600	0.00%
FICA (SS & Medicare)	37,183	35,833	39,991	39,991	41,305	3.29%
VRS - Retirement Benefits	58,592	32,205	62,459	62,459	70,656	13.12%
Medical/Dental Plans	104,562	104,514	106,278	106,278	127,161	19.65%
Group Life Insurance	6,583	6,516	6,991	6,991	7,196	2.93%
OPEB Expense	-	(16,019)	-	-	-	0.00%
Deferred Comp	3,150	3,091	3,150	3,907	4,020	2.89%
Professional Services	240,115	140,751	150,000	177,100	200,000	12.93%
HRPDC Stormwater Mgt. Fee	7,824	7,823	8,134	8,134	8,665	6.53%
Advertising	1,000	-	500	500	500	0.00%
Contracted Services	56,850	56,802	50,000	50,000	50,000	0.00%
Cost Allocation	74,294	74,294	81,723	81,723	52,288	-36.02%
Internal Service Charge IT	42,133	42,133	42,133	42,133	42,969	1.98%
Internal Service Chrg-Risk Mgt	15,556	14,572	15,556	15,556	12,980	-16.56%
Utilities	3,900	1,947	3,900	3,900	3,900	0.00%
Postage	500	40	250	250	250	0.00%
Telephone (Voice And Fax)	5,390	4,658	5,498	5,498	5,618	2.18%
Lease/Rental of Equipment	3,000	-	3,000	3,000	3,000	0.00%
Travel & Training	8,025	1,574	8,200	4,332	8,200	89.29%
Peanut Soil & Water Conserv Bd	8,000	8,000	8,000	8,000	8,000	0.00%
Operating Expenses	6,575	2,269	5,500	5,500	5,500	0.00%
VSMP Expense(State)	7,476	7,476	5,000	14,868	15,000	0.89%
Dues & Association Memberships	2,500	1,725	2,500	2,500	2,400	-4.00%
Office Supplies	3,000	1,419	2,500	2,500	2,500	0.00%
Copier Lease	1,370	-	1,370	1,370	1,370	0.00%
Copier Service/Supply Contract	630	571	630	630	630	0.00%
Fleet	10,580	1,541	7,500	7,500	7,500	0.00%
Uniforms	845	363	500	500	500	0.00%
PPE & Safety	750	-	750	750	700	-6.67%
Equipment/Machinery	7,424	855	1,000	1,000	1,000	0.00%
Computer Software	9,000	277	6,000	2,000	6,000	200.00%
Depreciation Expense	-	103,182	-	-	-	0.00%
Lease Amortization Expense	-	1,329	-	-	-	0.00%
Capital Lease Interest	-	34	-	-	-	0.00%
Transfer to Grant Fund	22,675	-	-	22,675	-	-100.00%
Trsf. to SW Capital Projects	200,000	200,000	250,000	300,000	250,000	-16.67%
Transfer to Technology Fund	-	-	43,907	43,907	-	-100.00%
Contingency	122,699	-	30,791	191	-	-100.00%
Total Stormwater Administration	$ 1,562,020	1,333,115	1,476,460	1,549,235	1,481,327	-4.38%

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

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025* Proposed	PCT* Change
EXPENSES							
OTHER							
Stormwater Management Program	$	9,200	9,200	11,040	11,040	11,040	0.00%
Total Other Expenses	$	9,200	9,200	11,040	11,040	11,040	0.00%
TOTAL EXPENSES	**$**	**1,571,220**	**1,342,315**	**1,487,500**	**1,560,275**	**1,492,367**	**-4.35%**

PERSONNEL SUMMARY

	FY 2023 Actual	FY 2024 Amended	FY 2025 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	0.0	1.0	1.0
Administrative Asst.	1.0	0.0	0.0
Number of Full-Time Positions	8.3	8.3	8.3

Local Roots, Global Reach
ISLE OF WIGHT
COUNTY, VIRGINIA

INTERNAL SERVICE FUNDS

TECHNOLOGY SERVICES FUND

DESCRIPTION

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

FY24 ACCOMPLISHMENTS

- Deployed UPS Battery Backups to all County computers to prevent damage from power surges and outages that became frequent this year.
- Installed conduit for new fiber runs to support network upgrades to E911 Dispatch and Registrar's offices.
- Deployed new remote sites, access control, and network equipment at Camptown Rec Center and Windsor Pump Station.
- Migrated Adobe users to new managed enterprise account.
- Implemented new Cybersecurity Managed Detection and Response (MDR) platform.
- Completed Cybersecurity Audits, VDE Security Assessment, and Data Classification Assessment.
- Built a new broadcasting and streaming server. Upgraded various hardware related to broadcasting meetings in the Young Laine Courts building and Board of Supervisors Meeting Room.
- Installed DVR and IP Camera solution for Windsor Town Center.
- Completed office, network, and access control upgrades for Community Development office renovation.
- Installed new DVR and exterior cameras for Administration Building security and surveillance.
- Setup public streaming "weathercam" at Windsor Castle Park to be featured on Wavy TV 10 forecasts.
- Installed new DVR and IP Camera solution at Heritage Park / Fairgrounds.
- Completed numerous network upgrades and network segmentation project for improved cybersecurity.
- IT completed various projects with 365 Labs in preparation for cutover to the new E911 Dispatch platform.

FY25 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)

FY25 OBJECTIVES (continued)

- 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

	FY23 ACTUAL	FY24 ACTUAL	FY25 ESTIMATE
Percent of time Network is Available for Customers	99%	99%	99%

Isle of Wight County
Adopted FY 2024-25 Operating Budget
Technology Services Fund

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025* Adopted	PCT* Change
REVENUES							
OTHER LOCAL TAXES							
Charter Franchise PEG Fees	$	11,200	9,869	65,000	65,000	65,000	0.00%
Total Other Local Taxes	$	11,200	9,869	65,000	65,000	65,000	0.00%
CHARGES FOR SERVICES							
Charges for GIS Data/Maps	$	-	40	-	-	-	0.00%
Billings to Econ Development		5,267	5,267	5,488	5,488	5,177	-5.67%
Billings to General Fund		1,120,906	1,120,906	1,252,057	1,252,057	1,343,121	7.27%
Billings to E-911		94,799	94,799	120,746	120,746	112,859	-6.53%
Billings to Public Utilities		105,333	105,333	126,234	126,234	118,036	-6.49%
Billings to Stormwater		42,133	42,133	43,907	43,907	42,969	-2.14%
Transfer From Risk Management		8,500	8,500	10,900	10,900	10,944	0.40%
Billings to Tourism		21,953	21,953	22,907	22,907	21,653	-5.47%
Billings to Towns		92,000	83,500	92,000	92,000	92,000	0.00%
Total Charges for Services	$	1,490,891	1,482,431	1,674,239	1,674,239	1,746,759	4.33%
TRANSFERS							
Transfer From General Fund	$	124,997	-	-	-	-	0.00%
Transfer from Assigned FB		71,215	-	-	33,149	-	-100.00%
Total Transfers	$	196,212	-	-	33,149	-	-100.00%
MISCELLANEOUS							
Surplus Proceeds	$	-	6,651	-	-	-	0.00%
Total Miscellaneous	$	-	6,651	-	-	-	0.00%
TOTAL REVENUES	**$**	**1,698,303**	**1,498,951**	**1,739,239**	**1,772,388**	**1,811,759**	**2.22%**

Isle of Wight County
Adopted FY 2024-25 Operating Budget
Technology Services Fund

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025* Adopted	PCT* Change
EXPENSES							
Salaries And Wages	$	581,827	548,291	662,469	657,645	685,412	4.22%
Overtime		730	729	-	4,074	1,035	-74.59%
FICA (SS & Medicare)		44,986	40,199	50,680	50,680	52,514	3.62%
VRS - Retirement Benefits		69,779	29,288	79,180	79,180	86,392	9.11%
Medical/Dental Plans		104,354	102,721	136,570	136,570	120,688	-11.63%
Group Life Insurance		7,880	7,222	8,879	8,879	9,149	3.04%
OPEB Expense		-	(7,766)	-	-	-	0.00%
Deferred Comp		2,940	2,520	2,940	3,690	3,840	4.07%
Professional Services		36,594	2,250	75,000	77,250	75,000	-2.91%
Repairs & Maintenance		20,000	14,846	20,000	20,000	20,000	0.00%
Computer Software Maintenance		385,000	369,355	395,000	395,000	418,000	5.82%
Postage		200	2	200	200	200	0.00%
Telephone (Voice And Fax)		9,000	7,268	9,200	9,200	9,593	4.27%
Travel & Training		8,000	4,674	9,050	9,050	9,000	-0.55%
Office Supplies		3,000	2,637	3,030	3,030	3,000	-0.99%
Computer Software		84,704	47,900	30,000	57,586	30,000	-47.90%
Computer Hardware<$5k		60,000	57,031	85,000	85,201	65,000	-23.71%
Fleet		1,990	1,099	2,000	2,000	2,000	0.00%
PEG-Equip/Machinery		64,617	6,497	65,000	65,000	65,000	0.00%
Furniture And Fixtures		1,000	317	-	-	-	0.00%
Capital Outlay		100,000	58,113	85,000	88,113	85,000	-3.53%
Depreciation Expense		-	57,182	-	-	-	0.00%
Transfer to Risk Management		11,585	10,852	14,829	14,829	15,779	6.41%
Contingency		94,857	-	-	-	50,000	100.00%
Total Operating Expenses	$	1,693,043	1,363,229	1,734,027	1,767,176	1,806,602	2.23%
NON-OPERATING							
Principal (Lease)	$	4,999	-	5,052	5,052	5,104	1.03%
Interest (Lease)		261	252	160	160	53	-66.88%
Total Non-Operating Expenses	$	5,260	252	5,212	5,212	5,157	-1.06%
TOTAL EXPENSES	**$**	**1,698,303**	**1,363,481**	**1,739,239**	**1,772,388**	**1,811,759**	**2.22%**

PERSONNEL SUMMARY

	FY 2023 Actual	FY 2024 Amended	FY 2025 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	0.0
GIS Manager	1.0	1.0	1.0
Systems Analyst I	1.0	1.0	1.0
Systems Analyst II	0.0	0.0	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.

DEPARTMENTAL GOALS & OBJECTIVES

Strategic Priority: Effective Governance and Community Partnerships

1. Goal: Maintain efficient operations and excellent customer service
   - Objectives:
     - To improve the safety of County worksites through serving as a trusted advisor to County departments on safety issues, and continued coordination of the departmental implementation of programs established in the Employee Safety Program policy.
     - To continue development of the skills and knowledge of the County's Leadership Staff through the incorporation of risk management-related curriculum in the Isle Lead Certificate Program required of all supervisory-level personnel.

Strategic Priority: Funding the Future

2. Goal: Safe & Secure Workplace
   - Objectives:
     - To retain or decrease the number of recordable injuries achieved in FY 2023-24.
     - To retain or decrease the number of lost workdays achieved in FY 2023-24.
     - To retain or decrease the County's Workers' Compensation Claim Costs achieved in FY 2023-24.
     - To develop and recommend focused risk mitigation strategies based on careful review of incident reports and claims data.
     - To continue to develop and improve the County's Employee Safety Program by implementation of a Countywide self-inspection program, utilizing routine site visits to identify areas for improvement and coordinate corrective measures with departments.

FY24 OPERATIONAL HIGHLIGHTS

- Worked collaboratively with the Sheriff's Office, Emergency Services Department and the County's Peer Support Team to procure, develop and launch the County's first wellness app to address mental health of our first responder. The app provides content to promote and maintain good mental health, and access to Peer Support, the Employee Assistance Program, Chaplin Services and counselors trained in serving first responders.
- Implemented the newly adopted Countywide defensive driver training program required of all authorized drivers of County vehicles including identifying a DMV approved training provider, coordinating training assignments, and developing a compliance tracking system. Completed the first phase of training courses.
- 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 20 inspections and audits and tracked and followed up on departmental corrective actions to address discrepancies noted.
- Maintained accurate Countywide record of attendance at regulatory and policy required safety training. Assisted departments with scheduling training to maintain regulatory compliance and high safety training standards. Scheduled and held 10 CPR training courses for 70 employees and provided over 66 safety training and wellness activities to benefit County employees.
- Facilitated the County's Supervisor Safety Development program curriculum within the Isle Lead Supervisor Certificate Program required of all supervisory level personnel.
- Promoted a healthy County workforce through the provision of diverse employee wellness program options including Walk at Work, Educational Lunch and Learns, Events, Fitness Activities, and Onsite Flu Shot Clinic, etc.
- Fostered a positive safety and wellness culture through the continued enhancement of County-offered training and development activities, special events, and the Employee Wellness Program.

PERFORMANCE MEASURES / STATISTICS

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimate	FY 2025 Estimate
Percent Reduction in the Number of Recordable Injuries Filed (Calendar Year)	-120%	-27%	-12.5%	>/=0%	>/=0%
Percent Reduction in the Number of Lost Workdays Due to Injury (Calendar Year)	-390%	57%	-452%	>/=0%	>/=0%
Value of Workers Compensation Claims	31,831	50,968	97,340	55,000	50,000
Number of Safety Training Sessions or Activities Provided	45	54	62	60	45

Isle of Wight County
Adopted FY 2024-25 Operating Budget
Risk Management Fund

	FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025* Adopted	PCT* Change
REVENUES						
CHARGES FOR SERVICES						
Billings to DSS	$ 40,755	-	42,058	42,058	39,809	-5.35%
Billings to General Fund	654,860	613,422	733,066	733,066	781,703	6.63%
Billings to E-911	28,692	26,876	27,406	27,406	28,215	2.95%
Billings to Public Utilities	55,384	51,879	61,490	61,490	64,660	5.16%
Billings to Stormwater	15,556	14,572	13,475	13,475	12,980	-3.67%
Tech Services	11,585	10,852	14,829	14,829	15,779	6.41%
Billings to Tourism	6,082	5,697	14,355	14,355	15,352	6.95%
Total Charges for Services	$ 812,914	723,298	906,679	906,679	958,498	5.72%
TRANSFERS						
Transfer from General Fund	$ 1,680	-	-	-	-	0.00%
Total Transfers	$ 1,680	-	-	-	-	0.00%
TOTAL REVENUES	**$ 814,594**	**723,298**	**906,679**	**906,679**	**958,498**	**5.72%**

Isle of Wight County
Adopted FY 2024-25 Operating Budget
Risk Management Fund

	FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025* Adopted	PCT* Change
EXPENSES						
Salaries And Wages	$ 129,814	134,211	136,487	138,767	141,914	2.27%
FICA (SS & Medicare)	9,881	9,717	10,443	10,443	10,857	3.96%
VRS - Retirement Benefits	15,523	8,729	16,334	16,494	17,812	7.99%
Medical/Dental Plans	9,109	9,109	9,240	9,240	9,793	5.98%
Group Life Insurance	1,733	1,733	1,830	1,847	1,893	2.49%
OPEB Expense	-	(1,360)	-	-	-	0.00%
Unemployment Insurance	20,000	5,492	15,000	13,990	15,000	7.22%
Worker's Compensation	275,000	229,217	300,000	306,152	340,000	11.06%
Deferred Comp	840	840	840	1,200	1,200	0.00%
Uniforms Taxable	-	-	-	105	-	-100.00%
Internal Service Charge IT	8,500	8,500	10,900	10,900	10,944	0.40%
Telephone (Voice And Fax)	864	770	850	850	850	0.00%
Health & Wellness	1,500	978	1,500	1,500	-	-100.00%
Claims Deductible	6,940	4,500	6,990	6,990	6,990	0.00%
A&S Inmate Trustees	4,500	4,400	4,500	4,500	4,500	0.00%
Line of Duty	90,643	84,763	100,000	93,848	100,000	6.56%
Property Insurance	77,286	74,288	83,000	83,000	85,000	2.41%
Motor Vehicle Insurance	94,536	87,499	100,000	100,000	110,000	10.00%
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	10,000	0.00%
General Liability Insurance	33,000	30,633	33,000	33,000	33,000	0.00%
Travel & Training	5,950	2,645	4,500	9,500	8,000	-15.79%
Operating Expenses	4,200	3,998	6,400	6,400	8,800	37.50%
Dues & Association Memberships	500	464	500	600	700	16.67%
Office Supplies	300	280	350	350	350	0.00%
Fleet	-	-	-	-	1,880	100.00%
PPE & Safety	200	56	240	35	240	585.71%
Contingency	-	-	40,000	33,193	25,000	-24.68%
TOTAL EXPENSES	**$ 814,594**	**723,298**	**906,679**	**906,679**	**958,498**	**5.72%**

PERSONNEL SUMMARY

	FY 2023 Actual	FY 2024 Amended	FY 2025 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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Local Roots, Global Reach
ISLE OF WIGHT
COUNTY, VIRGINIA

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

	FY23 ACTUAL	FY24 ESTIMATE	FY25 ESTIMATE
Student Enrollment	5,629	5,594	5,667
On-Time Graduation Rate	93.9%	94.0%	95.0%
Drop Out Rate	2.5%	2.5%	2.5%
Percent of Schools Accredited	100%	100%	100%

Isle of Wight County Schools
Adopted FY 2024-25 Operating Budget

REVENUES

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025* Adopted	PCT* Change
State Revenue	$	43,744,725	42,681,800	44,421,747	44,782,076	47,726,877	6.58%
Federal Revenue		9,540,014	8,406,178	5,710,465	8,367,754	5,863,408	-29.93%
Other Local Revenue		1,709,958	3,780,568	1,431,145	1,442,895	1,707,760	18.36%
Transfer from General Fund - Local		27,419,741	27,379,027	30,459,069	30,934,069	33,209,069	7.35%
Healthcare Fund: Employee Premiums		-	-	1,650,292	1,650,292	1,863,522	100.00%
Healthcare Fund: Employer Support		-	-	4,774,116	4,774,116	5,610,000	100.00%
Total Revenues	$	82,414,438	82,247,573	88,446,834	91,951,202	95,980,636	4.38%

EXPENDITURES

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025* Adopted	PCT* Change
Education	$	82,414,438	81,260,048	88,446,834	91,951,202	95,980,636	4.38%
TOTAL EXPENSES	**$**	82,414,438	81,260,048	88,446,834	91,951,202	95,980,636	4.38%



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ISLE OF WIGHT
COUNTY, VIRGINIA

ECONOMIC DEVELOPMENT AUTHORITY FUND

ECONOMIC DEVELOPMENT AUTHORITY



DESCRIPTION

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

ECONOMIC DEVELOPMENT AUTHORITY
Adopted FY 2024-25 Operating Budget

REVENUES

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025* Adopted	PCT* Change
Charges for Services	$	34,952	34,952	47,410	47,410	46,769	-1.4%
Property Rental		53,037	52,814	54,326	54,326	25,549	-53.0%
Other Revenues		15,000	688	1,650	1,650	1,650	0.0%
Sale of Property		85,000	81,396	4,050,000	4,050,000	4,642,800	14.6%
Appropriated Fund Balance		-	-	-	450,000	-	-100.0%
Assigned Fund Balance		13,611	-	-	7,042	-	-100.0%
Total Revenues	$	201,600	169,850	4,153,386	4,610,428	4,716,768	2.3%

EXPENDITURES

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025* Adopted	PCT* Change
Operations	$	174,949	65,023	143,150	150,192	141,877	-5.5%
Compensation		6,300	4,425	6,300	6,300	6,300	0.0%
Depreciation		-	239,143	-	-	-	0.0%
Transfer to General Fund		-	-	375,000	-	-	100.0%
Transfer to Capital Projects		-	-	-	825,000	-	-100.0%
Transfer to Reserves		20,351	-	3,628,936	3,628,936	4,568,591	25.9%
Total Operating Expenditures	$	201,600	308,591	4,153,386	4,610,428	4,716,768	2.3%

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ISLE OF WIGHT
COUNTY, VIRGINIA

APPENDICES



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COUNTY, VIRGINIA

ADOPTED
CAPITAL IMPROVEMENTS PLAN
FY 2025 – 2034



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CAPITAL IMPROVEMENTS PLAN
EXECUTIVE SUMMARY

Capital Improvements Plan (CIP) Purpose

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

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

Eligible Projects

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

1) Cost: Projects that are major and **exceed $50,000**. However, this shall not exclude replacement of items less than $50,000 when included as part of a larger project.

2) Useful Life: Projects that have a long service life estimated at five (5) years or more. Expenditure items that are made annually, such as salaries, office supplies, personal computers and software, office furniture, routine maintenance and service contracts, or similar "soft" or non-durable purchases are not appropriate to include in the capital program.

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

CIP Development Process

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

CAPITAL IMPROVEMENTS PLAN

EXECUTIVE SUMMARY

FIVE-YEAR SUMMARY

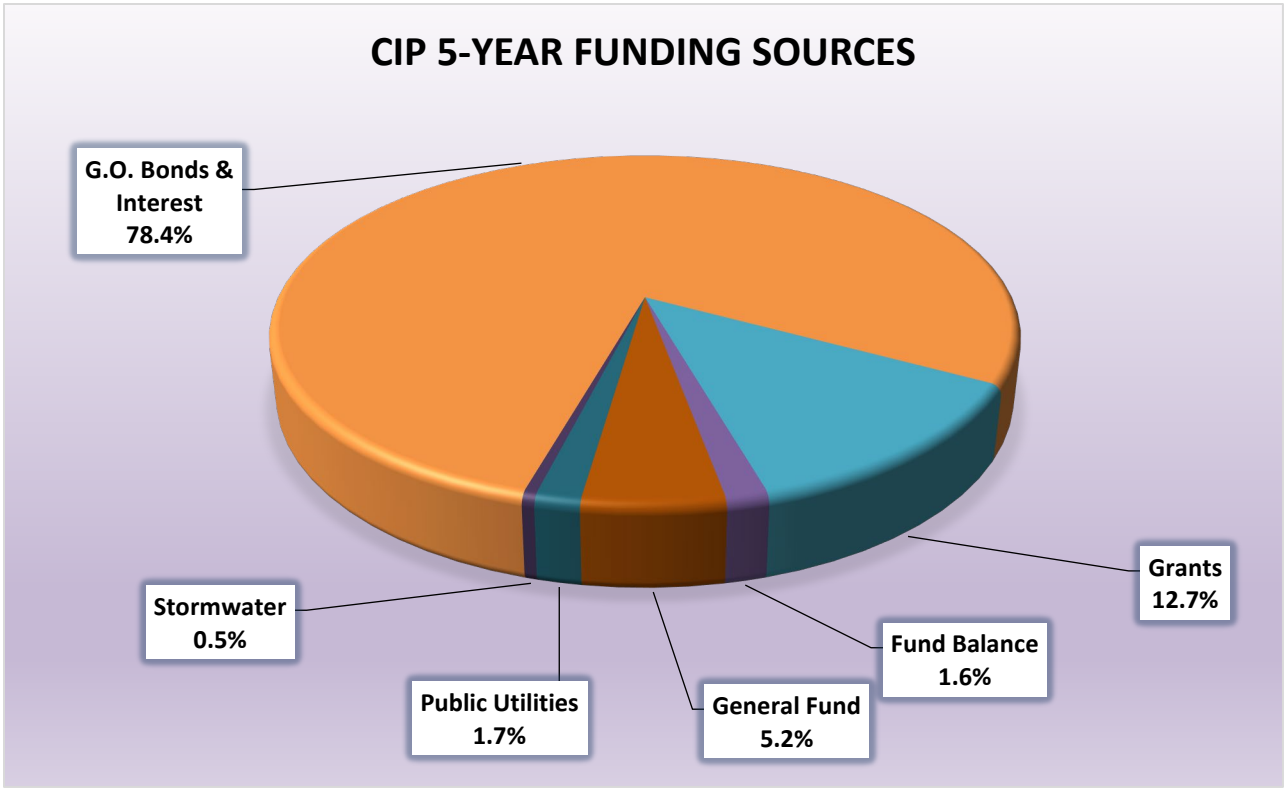
	FY25	FY26	FY27	FY28	FY29	Five-YR Subtotal
Public Utilities Fund	$ 3,250,000	5,950,000	2,700,000	400,000	400,000	12,700,000
Stormwater Fund	500,000	300,000	300,000	300,000	300,000	1,700,000
General Government	10,303,100	28,958,000	28,612,244	12,380,200	1,360,000	81,613,544
Total All Funds	**$ 14,053,100**	**35,208,000**	**31,612,244**	**13,080,200**	**2,060,000**	**96,013,544**

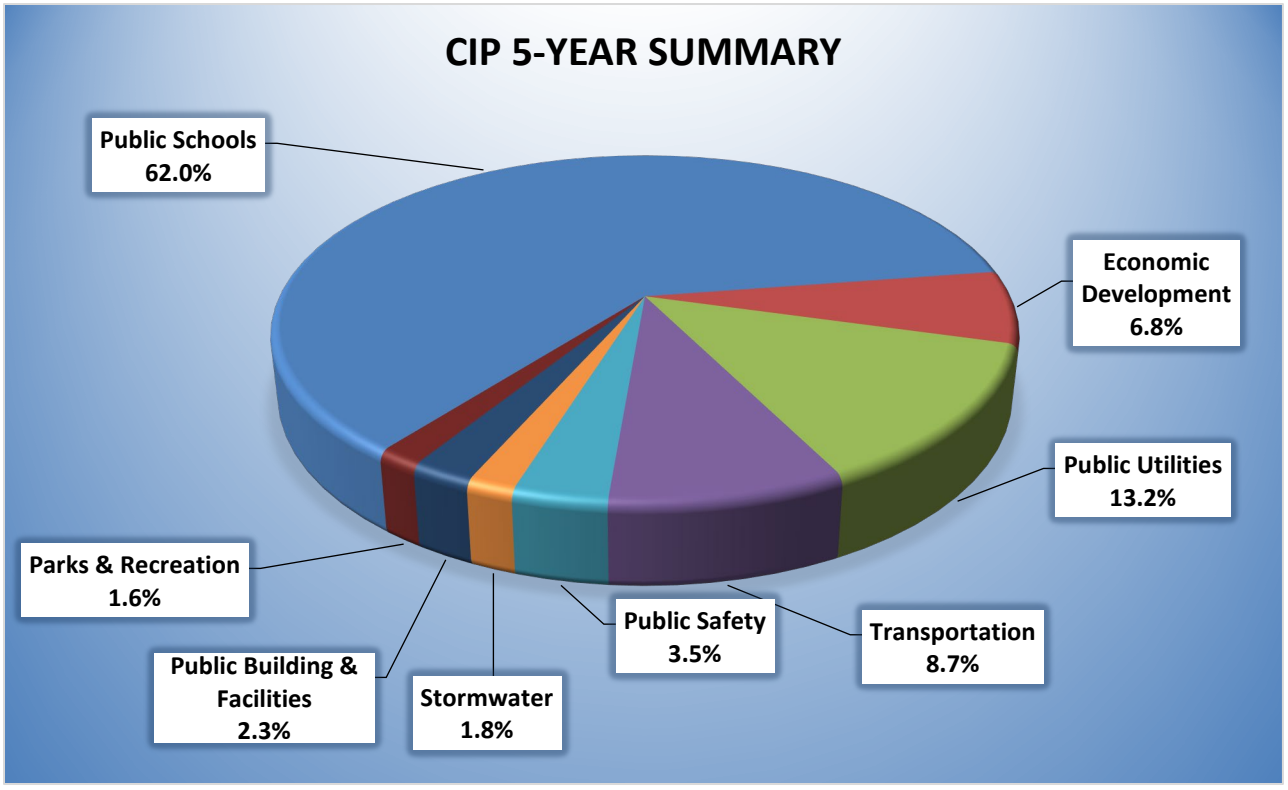
CIP Recommendations:

- 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.


CIP 5-YEAR FUNDING SOURCES
G.O. Bonds & Interest 78.4%
Grants 12.7%
Fund Balance 1.6%
General Fund 5.2%
Public Utilities 1.7%
Stormwater 0.5%


CIP 5-YEAR SUMMARY
Public Schools 62.0%
Economic Development 6.8%
Public Utilities 13.2%
Transportation 8.7%
Public Safety 3.5%
Stormwater 1.8%
Public Building & Facilities 2.3%
Parks & Recreation 1.6%



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ISLE OF WIGHT
COUNTY, VIRGINIA

CAPITAL IMPROVEMENTS PLAN
SUMMARY BY FUND

ISLE OF WIGHT CAPITAL IMPROVEMENTS PLAN
SUMMARY BY FUND
FY 2025 - 2034

PLANNED EXPENDITURES	5 Year Summary							
	2024-25	2025-26	2026-27	2027-28	2028-29	5 Year Total	6-10 Year Total	10 Year Total
PUBLIC UTILITIES FUND	$ 3,250,000	$ 5,950,000	$ 2,700,000	$ 400,000	$ 400,000	$ 12,700,000	$ 2,000,000	$ 14,700,000
STORMWATER FUND	500,000	300,000	300,000	300,000	300,000	1,700,000	1,500,000	3,200,000
GENERAL GOVERNMENT FUND	10,303,100	28,958,000	28,612,244	12,380,200	1,360,000	81,613,544	10,370,000	91,983,544
TOTAL ALL FUNDS	**$ 14,053,100**	**$ 35,208,000**	**$ 31,612,244**	**$ 13,080,200**	**$ 2,060,000**	**$ 96,013,544**	**$ 13,870,000**	**$ 109,883,544**

FUNDING SOURCES	5 Year Summary							
	2024-25	2025-26	2026-27	2027-28	2028-29	5 Year Total	6-10 Year Total	10 Year Total
Fund Balance - PU Operating						-	2,000,000	2,000,000
General Obligation Bonds	-	4,300,000	2,300,000	-	-	6,600,000	-	6,600,000
Grants and Donations	1,250,000	1,250,000	-	-	-	2,500,000	-	2,500,000
Transfer from General 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	-	1,600,000
PUBLIC UTILITIES FUND	**$ 3,250,000**	**$ 5,950,000**	**$ 2,700,000**	**$ 400,000**	**$ 400,000**	**$ 12,700,000**	**$ 2,000,000**	**$ 14,700,000**
Grants and Donations	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 1,250,000	$ 1,250,000	$ 2,500,000
Transfer from Stormwater Operating	250,000	50,000	50,000	50,000	50,000	450,000	250,000	700,000
						-		-
STORMWATER FUND	**$ 500,000**	**$ 300,000**	**$ 300,000**	**$ 300,000**	**$ 300,000**	**$ 1,700,000**	**$ 1,500,000**	**$ 3,200,000**
Grants and Donations	$ -	$ 500,000	$ 472,244	$ 7,425,200	$ -	$ 8,397,444	$ -	$ 8,397,444
Transfer from General Fund	2,325,000	175,000	175,000	175,000	175,000	3,025,000	1,850,000	4,875,000
G.O. Bond Interest	417,000	-	-	-	-	417,000	-	417,000
Fund Balance	-	-	480,000	500,000	520,000	1,500,000	2,900,000	4,400,000
Existing General Obligation Bonds	-	-	-	-	-	-	-	-
General Obligation Bonds	7,561,100	28,283,000	27,485,000	4,280,000	665,000	68,274,100	5,620,000	73,894,100
GENERAL GOVERNMENT FUND	**$ 10,303,100**	**$ 28,958,000**	**$ 28,612,244**	**$ 12,380,200**	**$ 1,360,000**	**$ 81,613,544**	**$ 10,370,000**	**$ 91,983,544**
TOTAL ALL FUNDS	**$ 14,053,100**	**$ 35,208,000**	**$ 31,612,244**	**$ 13,080,200**	**$ 2,060,000**	**$ 96,013,544**	**$ 13,870,000**	**$ 109,883,544**



CAPITAL IMPROVEMENTS PLAN
PROJECT DETAILS BY FUND

CAPITAL IMPROVEMENTS PLAN
PUBLIC UTILITIES FUND

WATER & SEWER PROJECTS
FY 2025 - 2034

PLANNED EXPENDITURES	5 Year Summary							
	2024-25	2025-26	2026-27	2027-28	2028-29	5 Year Total	6-10 Year Total	10 Year Total
Water Projects								
Capital Maintenance/Line Upgrades	$ 1,900,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 3,100,000	$ 1,500,000	$ 4,600,000
Benns Grant Water Tank	1,250,000	2,300,000	2,300,000	-	-	5,850,000	-	5,850,000
Sewer Projects								
Capital Upgrades	100,000	100,000	100,000	100,000	100,000	500,000	500,000	1,000,000
Sewer Reserve	-	3,250,000	-	-	-	3,250,000	-	3,250,000
TOTAL PUBLIC UTILITIES FUND	**$ 3,250,000**	**$ 5,950,000**	**$ 2,700,000**	**$ 400,000**	**$ 400,000**	**$ 12,700,000**	**$ 2,000,000**	**$ 14,700,000**

FUNDING SOURCES	5 Year Summary							
	2024-25	2025-26	2026-27	2027-28	2028-29	5 Year Total	6-10 Year Total	10 Year Total
Fund Balance - PU Operating	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,000,000	$ 2,000,000
General Obligation Bonds	-	4,300,000	2,300,000	-	-	6,600,000	-	6,600,000
Grants/Contributions	1,250,000	1,250,000	-	-	-	2,500,000	-	2,500,000
Transfer from General 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	-	1,600,000
TOTAL PUBLIC UTILITIES FUND	**$ 3,250,000**	**$ 5,950,000**	**$ 2,700,000**	**$ 400,000**	**$ 400,000**	**$ 12,700,000**	**$ 2,000,000**	**$ 14,700,000**

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.

FY25	FY26	FY27	FY28	FY29	FY30-34	TOTAL
1,900,000	300,000	300,000	300,000	300,000	1,500,000	4,600,000



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.

FY25	FY26	FY27	FY28	FY29	FY30-34	TOTAL
1,250,000	2,300,000	2,300,000	-	-	-	5,850,000

Sewer Projects



Capital Maintenance

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

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

FY25	FY26	FY27	FY28	FY29	FY30-34	TOTAL
100,000	100,000	100,000	100,000	100,000	500,000	1,000,000

Water and Sewer Reserves

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

FY25	FY26	FY27	FY28	FY29	FY30-34	TOTAL
-	3,250,000	-	-	-	-	3,250,000



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CAPITAL IMPROVEMENTS PLAN
STORMWATER FUND

STORMWATER PROJECTS
FY 2025 – 2034

PLANNED EXPENDITURES	5 Year Summary							
	2024-25	2025-26	2026-27	2027-28	2028-29	5 Year Subtotal	6-10 Year Subtotal	10 Year Total
Stormwater BMP Projects:								
SLAF Projects	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 1,250,000	$ 1,250,000	$ 2,500,000
Capital Maintenance	50,000	50,000	50,000	50,000	50,000	250,000	250,000	500,000
Enhanced Commercial Database	100,000	-	-	-	-	100,000	-	100,000
Stormwater Upgrades/Reserve	100,000	-	-	-	-	100,000	-	100,000
STORMWATER FUND	**$ 500,000**	**$ 300,000**	**$ 300,000**	**$ 300,000**	**$ 300,000**	**$ 1,700,000**	**$ 1,500,000**	**$ 3,200,000**

FUNDING SOURCES	5 Year Summary							
	2024-25	2025-26	2026-27	2027-28	2028-29	5 Year Subtotal	6-10 Year Subtotal	10 Year Total
Grants/Donations	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 1,250,000	$ 1,250,000	$ 2,500,000
Stormwater CIP Fund Balance	-	-	-	-	-	-	250,000	250,000
Transfer from Stormwater Fund	250,000	50,000	50,000	50,000	50,000	450,000	-	450,000
STORMWATER FUND	**$ 500,000**	**$ 300,000**	**$ 300,000**	**$ 300,000**	**$ 300,000**	**$ 1,700,000**	**$ 1,500,000**	**$ 3,200,000**

Stormwater Projects



Stormwater BMP Projects

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

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

FY25	FY26	FY27	FY28	FY29	FY30-34	TOTAL
250,000	250,000	250,000	250,000	250,000	1,250,000	2,500,000



Stormwater Capital Maintenance

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

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

FY25	FY26	FY27	FY28	FY29	FY30-34	TOTAL
50,000	50,000	50,000	50,000	50,000	250,000	500,000

Stormwater Projects



Enhanced Commercial Database

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

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

FY25	FY26	FY27	FY28	FY29	FY30-34	TOTAL
100,000	-	-	-	-	-	100,000



Stormwater Upgrades

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

FY25	FY26	FY27	FY28	FY29	FY30-34	TOTAL
100,000	-	-	-	-	-	100,000

CAPITAL IMPROVEMENTS PLAN
GENERAL GOVERNMENT FUND

PROJECT SUMMARY
FY 2025-2034

PLANNED EXPENDITURES	5 Year Summary							
	2024-25	2025-26	2026-27	2027-28	2028-29	5 Year Subtotal	6-10 Year Subtotal	10 Year Total
Parks & Recreation	$ 450,000	215,000	565,000	225,000	125,000	1,580,000	500,000	2,080,000
Public Works	50,000	510,000	530,000	550,000	570,000	2,210,000	3,150,000	5,360,000
Public Safety	242,000	645,000	1,245,000	575,000	665,000	3,372,000	2,120,000	5,492,000
Transportation	-	500,000	472,244	7,425,200	-	8,397,444	-	8,397,444
Public Schools	9,561,100	25,000,000	25,000,000	-	-	59,561,100	3,500,000	63,061,100
Economic Development	-	2,088,000	800,000	3,605,000	-	6,493,000	1,100,000	7,593,000
TOTAL GENERAL GOVERNMENT	**$ 10,303,100**	**28,958,000**	**28,612,244**	**12,380,200**	**1,360,000**	**81,613,544**	**10,370,000**	**91,983,544**

FUNDING SOURCES	5 Year Summary							
	2024-25	2025-26	2026-27	2027-28	2028-29	5 Year Subtotal	6-10 Year Subtotal	10 Year Total
Fund Balance	$ -	-	480,000	500,000	520,000	1,500,000	2,900,000	4,400,000
G.O. Bond Interest	417,000	-	-	-	-	417,000	-	417,000
General Obligation Bonds	7,561,100	28,283,000	27,485,000	4,280,000	665,000	68,274,100	5,620,000	73,894,100
Grants and Donations	-	500,000	472,244	7,425,200	-	8,397,444	-	8,397,444
Transfer from General Fund	2,325,000	175,000	175,000	175,000	175,000	3,025,000	1,850,000	4,875,000
TOTAL GENERAL GOVERNMENT	**$ 10,303,100**	**28,958,000**	**28,612,244**	**12,380,200**	**1,360,000**	**81,613,544**	**10,370,000**	**91,983,544**

CAPITAL IMPROVEMENTS PLAN
GENERAL GOVERNMENT FUND

PARKS AND RECREATION
PROJECTS FY 2025-2034

PLANNED EXPENDITURES	5 Year Summary							
	2024-25	2025-26	2026-27	2027-28	2028-29	5 Year Subtotal	6-10 Year Subtotal	10 Year Total
Parks & Rec-Capital Maintenance	$ 125,000	$ 125,000	$ 125,000	$ 125,000	$ 125,000	$ 625,000	$ 500,000	$ 1,125,000
Nike Park Playground	170,000	-	-	-	-	170,000	-	170,000
Camptown Park Playground	80,000	-	-	-	-	80,000	-	80,000
Riverview/Robinson Playgrounds	75,000	90,000	-	-	-	165,000	-	165,000
Nike Park Parking Lot	-	-	440,000	-	-	440,000	-	440,000
Blackwater River Park Development	-	-	-	100,000	-	100,000	-	100,000
TOTAL PARKS & RECREATION	**$ 450,000**	**$ 215,000**	**$ 565,000**	**$ 225,000**	**$ 125,000**	**$ 1,580,000**	**$ 500,000**	**$ 2,080,000**

FUNDING SOURCES	5 Year Summary							
	2024-25	2025-26	2026-27	2027-28	2028-29	5 Year Subtotal	6-10 Year Subtotal	10 Year Total
Transfer from General Fund	$ 275,000	$ 125,000	$ 125,000	$ 125,000	$ 125,000	775,000	$ 500,000	$ 1,275,000
Grants and Donations	-	-	-	-	-	-	-	-
G.O. Bond Interest	175,000	-	-	-	-	175,000	-	175,000
Proposed Bonds	-	90,000	440,000	100,000	-	630,000	-	630,000
TOTAL PARKS & RECREATION	**$ 450,000**	**$ 215,000**	**$ 565,000**	**$ 225,000**	**$ 125,000**	**$ 1,580,000**	**$ 500,000**	**$ 2,080,000**

Parks and Recreation



Parks & Recreation - Capital Maintenance

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

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

FY25	FY26	FY27	FY28	FY29	FY30-34	TOTAL
125,000	125,000	125,000	125,000	125,000	500,000	1,125,000



Nike Park Playground

The project will restore the playground at Nike Park. The playground is in very poor shape and will need to be replaced.

FY25	FY26	FY27	FY28	FY29	FY30-34	TOTAL
170,000	-	-	-	-	-	170,000

Parks and Recreation



Camptown Park Playground

This project will replace this aging playground and create a safe environment for all kids.

FY25	FY26	FY27	FY28	FY29	FY30-34	TOTAL
80,000	-	-	-	-	-	80,000



Riverview/ Robinson Playgrounds

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

FY25	FY26	FY27	FY28	FY29	FY30-34	TOTAL
75,000	90,000	-	-	-	-	165,000

Parks and Recreation



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.

FY25	FY26	FY27	FY28	FY29	FY30-34	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.

FY25	FY26	FY27	FY28	FY29	FY30-34	TOTAL
-	-	-	100,000	-	-	100,000

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ISLE OF WIGHT
COUNTY, VIRGINIA

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CAPITAL IMPROVEMENTS PLAN
GENERAL GOVERNMENT FUND

PUBLIC WORKS PROJECTS
FY 2025 - 2034

PLANNED EXPENDITURES	5 Year Summary							
	2024-25	2025-26	2026-27	2027-28	2028-29	5 Year Total	6-10 Year Total	10 Year Total
County Buildings and Facilities								
Capital Maintenance	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 250,000	$ 250,000	$ 500,000
Facility Improvements	-	460,000	480,000	500,000	520,000	1,960,000	2,900,000	4,860,000
TOTAL PUBLIC WORKS	**$ 50,000**	**$ 510,000**	**$ 530,000**	**$ 550,000**	**$ 570,000**	**$ 2,210,000**	**3,150,000**	**$ 5,360,000**

FUNDING SOURCES	5 Year Summary							
	2024-25	2025-26	2026-27	2027-28	2028-29	5 Year Total	6-10 Year Total	10 Year Total
Fund Balance	$ -	$ -	$ 480,000	$ 500,000	$ 520,000	$ 1,500,000	$ 2,900,000	$ 4,400,000
Transfer from General Fund	50,000	50,000	50,000	50,000	50,000	250,000	250,000	500,000
General Obligation Bonds	-	460,000		-	-	460,000	-	460,000
TOTAL PUBLIC WORKS	**$ 50,000**	**$ 510,000**	**$ 530,000**	**$ 550,000**	**$ 570,000**	**$ 2,210,000**	**$ 3,150,000**	**$ 5,360,000**

Public Buildings and Facilities



Public Building Capital Maintenance

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

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

FY25	FY26	FY27	FY28	FY29	FY30-34	TOTAL
50,000	50,000	50,000	50,000	50,000	250,000	500,000



Facility Improvements

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

FY25	FY26	FY27	FY28	FY29	FY30-34	TOTAL
-	460,000	480,000	500,000	520,000	2,900,000	4,860,000

CAPITAL IMPROVEMENTS PLAN
GENERAL GOVERNMENT FUND

PUBLIC SAFETY PROJECTS
FY 2025-2034

PLANNED EXPENDITURES	5 Year Summary							
	2024-25	2025-26	2026-27	2027-28	2028-29	5 Year Total	6-10 Year Total	10 Year Total
Fire & Rescue:								
Fire/EMS Apparatus Replacements	$ -	$ 645,000	$ 1,245,000	$ 575,000	$ 665,000	$ 3,130,000	$ 2,120,000	$ 5,250,000
Smithfield Volunteer Fire Dept Equip	60,000	-	-	-	-	60,000	-	60,000
Sheriff Vehicles	182,000	-	-	-	-	182,000	-	182,000
TOTAL PUBLIC SAFETY	**$ 242,000**	**$ 645,000**	**$ 1,245,000**	**$ 575,000**	**$ 665,000**	**$ 3,372,000**	**$ 2,120,000**	**$ 5,492,000**

FUNDING SOURCES	5 Year Summary							
	2024-25	2025-26	2026-27	2027-28	2028-29	5 Year Total	6-10 Year Total	10 Year Total
Current Bonded/Interest	$ 242,000	$ -	$ -	$ -	$ -	$ 242,000	$ -	$ 242,000
General Obligation Bonds	-	645,000	1,245,000	575,000	665,000	3,130,000	2,120,000	5,250,000
TOTAL PUBLIC SAFETY	**$ 242,000**	**$ 645,000**	**$ 1,245,000**	**$ 575,000**	**$ 665,000**	**$ 3,372,000**	**$ 2,120,000**	**$ 5,492,000**

Public Safety



Fire & EMS Apparatus Replacements

The project provides for the systematic replacement of fire and rescue apparatus over the next 10 years based on the age, mileage, and operating condition of existing equipment utilized by fire and emergency medical service personnel and volunteer departments.

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

FY25	FY26	FY27	FY28	FY29	FY30-34	TOTAL
-	645,000	1,245,000	575,000	665,000	2,120,000	5,250,000



Smithfield VFD Equipment

The project involves the replacement of fire apparatus.

FY25	FY26	FY27	FY28	FY29	FY30-34	TOTAL
60,000	-	-	-	-	-	60,000

Public Safety



Sheriff Department Vehicles

These vehicles are needed due to the increase in Sheriff's Deputies.

FY25	FY26	FY27	FY28	FY29	FY30-34	TOTAL
182,000	-	-	-	-	-	182,000



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CAPITAL IMPROVEMENTS PLAN
GENERAL GOVERNMENT FUND

TRANSPORTATION PROJECTS
FY 2025 - 2034

PLANNED EXPENDITURES	5 Year Summary							
	2024-25	2025-26	2026-27	2027-28	2028-29	5 Year Total	6-10 Year Total	10 Year Total
Turner Drive/Benns Church	$ -	$ -	$ -	$ 6,660,200	$ -	$ 6,660,200	$ -	$ 6,660,200
Lawne's Point	-	-	-	765,000	-	765,000	-	765,000
Rt 10/Rt 644 Turner Drive	-	500,000	472,244	-	-	972,244	-	972,244
TOTAL TRANSPORTATION	**$ -**	**$ 500,000**	**$ 472,244**	**$ 7,425,200**	**$ -**	**$ 8,397,444**	**$ -**	**$ 8,397,444**

FUNDING SOURCES	5 Year Summary							
	2024-25	2025-26	2026-27	2027-28	2028-29	5 Year Total	6-10 Year Total	10 Year Total
Grants and Donations	$ -	$ 500,000	$ 472,244	$ 7,425,200	$ -	$ 8,397,444	$ -	$ 8,397,444
TOTAL TRANSPORTATION	**$ -**	**$ 500,000**	**$ 472,244**	**$ 7,425,200**	**$ -**	**$ 8,397,444**	**$ -**	**$ 8,397,444**

Transportation



Turner Drive/ Benns Church

This project involves extending the westbound left-turn lane at the Turner Drive and Benns Church Boulevard intersection to have a storage length of 250 feet and a 150-foot taper. Pavement marking and signage will be updated to accommodate the turn lane extension.

FY25	FY26	FY27	FY28	FY29	FY30-34	TOTAL
-	-	-	6,660,200	-	-	6,660,200



Lawnes Point

The project would repair roads in the Lawnes Point Subdivision including pavement overlay, drainage structure repairs, minor curb and gutter repairs. The roads in the subdivision will be brought to VDOT standards so they can be accepted into the roadway network.

FY25	FY26	FY27	FY28	FY29	FY30-34	TOTAL
-	-	-	765,000	-	-	765,000

Transportation



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.

FY25	FY26	FY27	FY28	FY29	FY30-34	TOTAL
-	500,000	472,244	-	-	-	972,244



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CAPITAL IMPROVEMENTS PLAN
GENERAL GOVERNMENT FUND

PUBLIC SCHOOLS PROJECTS
FY 2025-2034

PLANNED EXPENDITURES	5 Year Summary							
	2024-25	2025-26	2026-27	2027-28	2028-29	5 Year Total	6-10 Year Total	10 Year Total
Westside Elementary	$ -	$ 25,000,000	$ 25,000,000	$ -	$ -	$ 50,000,000	$ -	$ 50,000,000
Fleet Bus Garage	735,000	-	-	-	-	735,000	3,500,000	4,235,000
Smithfield HS/Windsor HS Tracks	820,000	-	-	-	-	820,000	-	820,000
Smithfield HS/Windsor Athletic Fields	450,000	-	-	-	-	450,000	-	450,000
Weapons Detection System	156,100	-	-	-	-	156,100	-	156,100
Carrollton Elementary School HVAC	7,400,000	-	-	-	-	7,400,000	-	7,400,000
TOTAL PUBLIC SCHOOLS	**$ 9,561,100**	**$ 25,000,000**	**$ 25,000,000**	**$ -**	**$ -**	**$ 59,561,100**	**$ 3,500,000**	**$ 63,061,100**

FUNDING SOURCES	5 Year Summary							
	2024-25	2025-26	2026-27	2027-28	2028-29	5 Year Total	6-10 Year Total	10 Year Total
Transfer from General Fund	$ 2,000,000	$ -	$ -	$ -	$ -	$ 2,000,000	$ -	$ 2,000,000
General Obligation Bonds	7,561,100	25,000,000	25,000,000	-	-	57,561,100	3,500,000	61,061,100
TOTAL PUBLIC SCHOOLS	**$ 9,561,100**	**$ 25,000,000**	**$ 25,000,000**	**$ -**	**$ -**	**$ 59,561,100**	**$ 3,500,000**	**$ 63,061,100**

Public Schools



Westside Elementary School

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

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

FY25	FY26	FY27	FY28	FY29	FY30-34	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.

FY25	FY26	FY27	FY28	FY29	FY30-34	TOTAL
735,000	-	-	-	-	3,500,000	4,235,000

Public Schools



Smithfield/ Windsor HS Tracks

The tracks display notable signs of wear and tear across several sections, indicative of prolonged use and insufficient maintenance. The funding for a new tracks ensures safety for students and community users, reducing injury risks. It also enhances community engagement by hosting regional events which will offer revenue opportunities.

FY25	FY26	FY27	FY28	FY29	FY30-34	TOTAL
820,000	-	-	-	-	-	820,000



Smithfield/ Windsor HS Athletic Fields

The current fields limit practice opportunities, have an impact on skill development and increase the risk of injuries. Both division High School Athletic Fields are in need of sod replacement, sprinkler repairs, drainage repairs and rebuilding the crowns. This upgrade is essential to the longevity of these facilities.

FY25	FY26	FY27	FY28	FY29	FY30-34	TOTAL
450,000	-	-	-	-	-	450,000

Public Schools



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.

FY25	FY26	FY27	FY28	FY29	FY30-34	TOTAL
156,100	-	-	-	-	-	156,100



Carrollton Elementary School HVAC

This is an outdated system that is 30 years old and continues to cause rampant financial issues yearly. The replacement of this system will provide an overall better learning environment for students and staff and will ensure that proper ventilation and air quality exist in the facility.

FY25	FY26	FY27	FY28	FY29	FY30-34	TOTAL
7,400,000	-	-	-	-	-	7,400,000

CAPITAL IMPROVEMENTS PLAN
GENERAL GOVERNMENT FUND

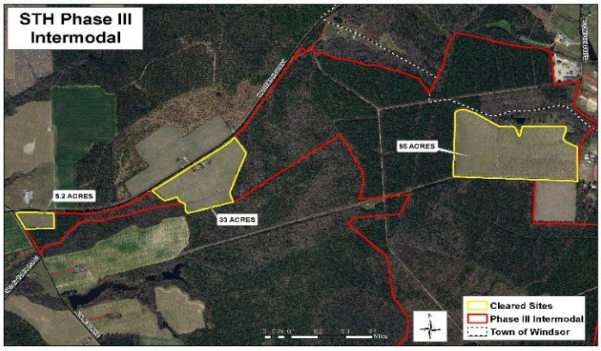
ECONOMIC DEVELOPMENT PROJECTS
FY 2025 - 2034

PLANNED EXPENDITURES	5 Year Summary							
	2024-25	2025-26	2026-27	2027-28	2028-29	5 Year Total	6-10 Year Total	10 Year Total
Permit Ready Site Development(STH Ph II)	$ -	$ 1,238,000	$ 400,000	$ 3,605,000	$ -	$ 5,243,000	$ -	$ 5,243,000
Shirley T. Holland Ph. III Site Development	-	850,000	400,000	-	-	1,250,000	-	1,250,000
Economic Development Asset Maint	-	-	-	-	-	-	1,100,000	1,100,000
TOTAL ECONOMIC DEVELOPMENT	**$ -**	**$ 2,088,000**	**$ 800,000**	**$ 3,605,000**	**$ -**	**$ 6,493,000**	**$ 1,100,000**	**$ 7,593,000**

FUNDING SOURCES	5 Year Summary							
	2024-25	2025-26	2026-27	2027-28	2028-29	5 Year Total	6-10 Year Total	10 Year Total
Transfer from General Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,100,000	$ 1,100,000
General Obligation 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**	**$ -**	**$ 6,493,000**	**$ 1,100,000**	**$ 7,593,000**

Economic Development





Permit Ready Sites

The project is to prepare the permit-ready sites within Phase II & Phase III of Shirley T. Holland Intermodal Park for construction to begin as soon as utilities are extended to the site. The goal is to achieve "Tier 4" status. Remaining work includes environmental, clearing and stumping, construction of BMPs, access roads and utility installations.

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

FY25	FY26	FY27	FY28	FY29	FY30-34	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

FY25	FY26	FY27	FY28	FY29	FY30-34	TOTAL
-	850,000	400,000	-	-	-	1,250,000

Economic Development



Economic Development Asset Management

The 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.

FY25	FY26	FY27	FY28	FY29	FY30-34	TOTAL
-	-	-	-	-	1,100,000	1,100,000



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ISLE OF WIGHT
COUNTY, VIRGINIA

BUDGET ORDINANCE



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AN ORDINANCE APPROVING THE COUNTY OPERATING AND CAPITAL BUDGET AND APPROPRIATING FUNDS FOR EXPENDITURES CONTEMPLATED DURING THE FISCAL YEAR BEGINNING JULY 1, 2024 AND ENDING JUNE 30, 2025, 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 2024-2025 dated April 1, 2024, 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, 2024, and ending June 30, 2025.

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, 2024, and ending June 30, 2025, 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	2024-2025
General Fund	$ 107,621,893
Debt Service Fund	945,608
Governmental Capital Projects Fund	10,303,100
Grants Fund	574,522
E911 Fund	3,102,360
County Fair Fund	517,950
Social Services Fund	5,341,330
Children's Services Act Fund	577,440
Technology Services Fund	1,811,759
Risk Management Fund	958,498
Public Utility Fund	12,510,702
Public Utility Capital Fund	3,250,000
Stormwater Fund	1,492,367
Stormwater Capital Fund	500,000

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 2024-2025, dated March 22, 2024, 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, 2024 and ending June 30, 2025.

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, 2024, and ending June 30, 2025:

Total Funds Budgeted **$95,980,636**

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, 2025. 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, 2025, 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 2024-2025 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 2024-2025 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, 2024, 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, 2024 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 2024-2025 Fiscal Year, of any claim of any kind against the County; and final judgments, with interest and costs, obtained against the County during the 2023-2024 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 2024-2025.

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, 2024, and it shall not be published.

Adopted this 16 day of May, 2024.

Joel C. Acree, Chairman
Isle of Wight County, Virginia,
Board of Supervisors

Attest:

Carey Mills Storm, Clerk

Approved as to form:

Robert W. Jones, Jr.
County Attorney

Local Roots, Global Reach
ISLE OF WIGHT
COUNTY, VIRGINIA

TAX RATES ORDINANCE



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AN ORDINANCE TO IMPOSE TAX RATES FOR ISLE OF WIGHT COUNTY, VIRGINIA FOR FISCAL YEAR JULY 1, 2024 THROUGH JUNE 30, 2025

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, 2024, a tax of $0.73 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, 2024, 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, 2024, 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, 2024, 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, 2024, a tax of one-half (1/2) of one percent (1%) of the gross receipts on telephone and telegraph companies, water companies, heat, light and power companies, except electric suppliers, gas utilities and gas suppliers as defined in Section 58.1-400.2 of the Code of Virginia (1950, as amended) and pipeline distribution companies as defined in Section 58.1-2600 of said Code, accruing from sales to the ultimate consumer in the County of Isle of Wight, Virginia, pursuant to Section 58.1-3731 of the Code of Virginia (1950, as amended), however, in the case of telephone companies, charges for long distance telephone calls shall not be included in gross receipts for purposes of license taxation.

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

Adopted this 16TH day of MAY, 2024.

Joel C. Acree, Chairman
Isle of Wight County, Virginia,
Board of Supervisors

Attest:
Carey Mills Storm, Clerk

Approved as to form:
Robert W. Jones, Jr.
County Attorney

AN ORDINANCE TO IMPOSE TANGIBLE PERSONAL PROPERTY TAX RATES FOR ISLE OF WIGHT COUNTY, VIRGINIA FOR FISCAL YEAR JULY 1, 2024 THROUGH JUNE 30, 2025

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, 2024, 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 2024 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 15th day of February, 2024.

Joel C. Acree, Chairman
Isle of Wight County, Virginia,
Board of Supervisors

Attest:

Carey Mills Storm, Clerk

Approved as to form:

Robert W. Jones, Jr.
County Attorney

AN ORDINANCE TO AMEND AND REENACT
THE ISLE OF WIGHT COUNTY CODE
BY AMENDING AND REENACTING
CHAPTER 15, ARTICLE XI
TAX ON PREPARED FOOD AND BEVERAGES

WHEREAS, the Board of Supervisors of Isle of Wight County, Virginia, has deemed it necessary and appropriate to update its current ordinances in order to more clearly set forth local ordinances for the benefit of the public, in order to accurately reflect current practices, to correct inaccuracies, and to conform to those provisions set forth in the Code of Virginia (1950, as amended).

NOW, THEREFORE, BE IT ORDAINED by the Isle of Wight County Board of Supervisors that Chapter 15.-Taxation of the Isle of Wight County Code be amended and reenacted as follows:

Sec. 15-101. Levy of tax; amount.

In addition to all other taxes and fees of any kind now or hereafter imposed by law, a tax is hereby levied and imposed on the purchaser of all food served, sold or delivered for human consumption in the county in or from a restaurant, whether prepared in such restaurant or not, or prepared by a caterer. The rate of this tax shall be six percent of the amount paid for such food. In the computation of this tax, any fraction of $0.005 or more shall be treated as one cent. (5-17-18; 5-9-24.)

This Ordinance shall be effective July 1, 2024.

Adopted this 9th day of May 2024.

Joel C. Acree, Chairman
Isle of Wight Board of Supervisors

Attest:

Carey Mills-Storm, Clerk
Approved as to Form:

Robert W. Jones, Jr., County Attorney

Local Roots, Global Reach
ISLE OF WIGHT
COUNTY, VIRGINIA

UNIFORM FEE SCHEDULE

EXHIBIT A

ISLE OF WIGHT COUNTY
UNIFORM FEE SCHEDULE
FOR FISCAL YEAR 2024-2025

Fees	Fiscal Year 2023-2024	Fiscal Year 2024-2025
ANIMAL CONTROL		
Animal License:		
~~Spayed/Neutered Dog or Cat (1 year tag)~~	~~7.00~~	
~~Spayed/Neutered Dog or Cat (3 year tag)~~	~~20.00~~	
~~Unspayed Neutered Dog or Cat (1 year tag)~~	~~10.00~~	
~~Unspayed Neutered Dog or Cat (3 year tag)~~	~~30.00~~	
Pet License (1 year)		10.00
Pet License (Lifetime)		50.00
~~Kennel (1-19 dogs) (1 year tag)~~	~~35.00~~	
~~Kennel (20-29 dogs) (1 year tag)~~	~~40.00~~	
~~Kennel (30 - 39 dogs) (1 year tag)~~	~~45.00~~	
~~Kennel (40 - 50 dogs) (1 year tag)~~	~~50.00~~	
Kennel I (5-19 dogs)		35.00
Kennel II (20+)		$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 (FELV/FIV tested)	95.00	95.00
Microchip	35.00	35.00
Quarantine Fee	100.00	100.00
Dangerous Dog Registration Fee	150.00	150.00
Hybrid Canine Permit Fee	50.00	50.00
Feral Cat Caregiver Fee	5.00	5.00
Pet Shop Operation/Dealer Fee	50.00	50.00
CLERK OF THE CIRCUIT COURT		
Commonwealth's Attorney (misdemeanor)	7.50	7.50
Commonwealth's Attorney (felony)	20.00	20.00
Sheriff's Service	12.00	12.00
Transfer of Real Estate (per parcel)	1.00	1.00
Transfer/Entry Fee - Real Estate - Partition Deeds	1.75	1.75
County Grantee	1/3 of state	1/3 of state
County Wills and Administration	1/3 of state	1/3 of state
Law Library	4.00	4.00
Grantor Recording (per $500 value)	0.25	0.25
Courthouse Maintenance (Criminal Cases)	2.00	2.00
Courthouse Maintenance (Civil Cases)	2.00	2.00
Courhouse Construction Fee (Criminal Cases)	3.00	3.00
Courhouse Construction Fee (Civil Cases) Suit Amt over $500	3.00	3.00
Jail Admission Fee	25.00	25.00
Courthouse Security Fee	20.00	20.00
E-Summons	5.00 per traffic/criminal case	5.00 per traffic/criminal case
Blood Test/DNA	15.00	15.00
Local Interest	varies	varies
Local Fines	varies	varies
Court Appointed Attorney Fees	varies	varies
List of Heirs or Affidavit	25.00	25.00
Local Health Care Fund	25.00	25.00
COMMISSIONER OF THE REVENUE		
Custom Query, Tape, CD-ROM (material plus programmers time)	35.00	35.00
Land Use Application	50.00	50.00
Rehabilitated Structure Application Fee	25.00	25.00
Application for Tax Exempt Status for Real & Personal Property Taxes	Cost of advertisement for Public Hearing (requires a $500 deposit)	Cost of advertisement for Public Hearing (requires a $500 deposit)
COURT SERVICES UNIT		
Parental contribution toward cost of local group home placement	1/2 of child support guidelines amount	1/2 of child support guidelines amount
FINANCE		
Child Support Processing Fees	5.00/per Child Support Order (per pay)	5.00/per Child Support Order (per pay)
Garnishment Processing Fees	5.00/per Garnishment Order (per pay)	5.00/per Garnishment Order (per pay)

Fees	Fiscal Year 2023-2024	Fiscal Year 2024-2025
EMERGENCY MEDICAL SERVICES		
Basic Life Support (BLS)	450.00	550.00
Advanced Life Support (ALS1)	650.00	650.00
Advanced Life Support (ALS2)	800.00	925.00
Loaded Patient Mileage	11.25	11.25
Medical Records Request	35.00	35.00
Subpeona Copies	10.00 + 0.50 (per page)	10.00 + 0.50 (per page)
False Alarm Fee		
First False Alarm	0.00	0.00
Second False Alarm	0.00	0.00
Third False Alarm	100.00	100.00
Fourth False Alarm	250.00	250.00
Fifth and Subesquent False Alarms	500.00	500.00
GENERAL		
Annual Operating Budget	Cost for reproducing	Cost for reproducing
Capital Improvement Budget and Plan	Cost for reproducing	Cost for reproducing
Comprehensive Annual Financial Report	Cost for reproducing	Cost for reproducing
Copies	0.50 per page	0.50 per page
FOIA Requests	0.50 per copy plus Hourly Rate of Staff Time	0.50 per copy plus Hourly Rate of Staff Time
Printed Materials	Cost	Cost
Request for Street Name Change	250.00	250.00
GENERAL DISTRICT COURT		
Fines & Forfeitures	varies	varies
Sheriff's Fees	12.00	12.00
Court Appointed Attorneys	120.00 per case ($445 Max)	120.00 per case ($445 Max)
Courthouse Construction	3.00	3.00
Courthouse Security	20.00	20.00
E-Summons	5.00 per traffic/criminal case	5.00 per traffic/criminal case
Jail Admission Fee	25.00	25.00
GEOGRAPHIC INFORMATION SYSTEM		
Custom Services	40.00 per hr.	40.00 per hr.
Map Printing Up to Legal Size	2.00	2.00
Map Printing 11 x 17	2.00	2.00
Map Printing 24 x 36	7.00	7.00
Map Printing 36 x 48	10.00	10.00
Map Printing Larger than 36 x 48	10.00 plus .25 per linear inch over 48'	10.00 plus .25 per linear inch over 48'
Local Produced Digital GIS Data	15.00 per item	15.00 per item
Virginia Base Mapping Program Data	Per State Rate	Per State Rate
High-Resolution Imagery (0.25 ft) 2009 STH Intermodal Park	25.00 per 2500 x 2500 tile	25.00 per 2500 x 2500 tile
High-Resolution Imagery (0.25 ft) 2009 STH Intermodal Park	500.00 for all	500.00 for all
INSPECTIONS		
Minimum Permit Fee	85.00	85.00
Re-Insepction Fee	125.00	125.00
Permit Extension Fee (1st time)	100.00	100.00
Permit Extension Fee (after 1st time)	$125 + $25 each additional	$125 + $25 each additional
Technology Fee	5% of Permit Fee	5% of Permit Fee
New Construction:		
Up to 40,000 sq feet	0.16/ sq ft (mimimum $85)	0.20/ sq ft (mimimum $85)
40,000 sq feet and above	0.12/ sq ft	0.15/ sq ft
Piers	85.00	85.00
Pools:		
In-ground	125.00	125.00
Above ground	85.00	85.00
Retaining Wall	85.00	85.00
Towers	85.00	85.00
Alterations	.12/ sq ft (minimum $85)	.15/ sq ft (minimum $85)

Fees	Fiscal Year 2023-2024	Fiscal Year 2024-2025
INSPECTIONS		
Mobile Homes:		
Blocking	85.00	85.00
Plumbing	85.00	85.00
Electrical	85.00	85.00
Mechanical	see mechanical fee schedule	see mechanical fee schedule
Demolition		
Main Buildings or structure	85.00	85.00
Accessory building or structures	85.00	85.00
Signs	85.00 per sign	85.00 per sign
Tents and other temporary structures	85.00 (900+ sq feet)	85.00 (900+ sq feet)
Chimneys, Fireplace, etc	85.00	85.00
Plans Examination		
Commercial	250.00	250.00
Residential	150.00	150.00
Appeals	175.00	175.00
Plumbing:		
Basic permit fee	85.00	85.00
Residential	85.00 + 10.00/bath or 1/2 bath	85.00 + 10.00/bath or 1/2 bath
Commercial	85.00 + 10.00/per fixture	85.00 + 10.00/per fixture
Sewers, manholes, storm drains, area drains or devices	25.00 each (minimum $85)	25.00 each (minimum $85)
Electrical		
New service equipment		
0-200 amps	85.00	85.00
201-400 amps	100.00	100.00
401-600 amps	125.00	125.00
601+ amps	125.00 + 20.00 per 50 amps above 600	125.00 + 20.00 per 50 amps above 600
Service upgrades and relocation of service equipment	85.00	85.00
Temporary Service Poles	85.00 (at the beginning of construction)	85.00 (at the beginning of construction)
Service connection prior to final inspection	85.00	85.00
Reconnection fee	85.00	85.00
Connections and outlets	85.00	85.00
Mechanical and Gas		
Basic permit fee for New Construction and Equipment replacement/repair		
Up to $1,000 contract value	85.00	85.00
Over $1,000 contract value	85.00 + 8.00/per $1000 or fraction	85.00 + 8.00/per $1000 or fraction
Fuel piping minimum permit fee	85.00	85.00
Each outlet	10.00 (miniumum 85.00)	10.00 (miniumum 85.00)
Fuel storage tanks and piping	85.00/tank	85.00/tank
Removal of fuel storage tanks	85.00/tank	85.00/tank
Fire suppressions systems	see basic mechanical permit fee	see basic mechanical permit fee
Elevators, dumbwaiters, etc	85.00/unit	85.00/unit
Amusement Rides and Devices:		
Circular	35.00 (State Rate)	35.00 (State Rate)
Kiddie	25.00 (State Rate)	25.00 (State Rate)
Major	30.00 (State Rate)	30.00 (State Rate)
Spectacular	55.00 (State Rate)	55.00 (State Rate)
Temporary Certificate of Occupancy:		
Residential	150.00/ 30 day period	150.00/ 30 day period
Commercial	300.00/30 day period	300.00/30 day period
JUVENILE AND DOMESTIC RELATIONS COURT		
Fines and Forfeitures	Varies	Varies
Sheriff's Fees	12.00	12.00
Court Appointed Attorney	120.00	120.00
Couthouse Construction Fee	3.00 per traffic/criminal case	3.00 per traffic/criminal case
E-Summons	5.00 per traffic/criminal case	5.00 per traffic/criminal case
Jail Admission Fee	25.00	25.00
Interest	Varies	Varies
Courthouse Security Fee	10.00 per traffic/criminal case	20.00 per traffic/criminal case

Fees	Fiscal Year 2023-2024	Fiscal Year 2024-2025
PARKS AND RECREATION		
Adult Kickball	50.00	50.00
Fall Co-ed Softball	400.00	400.00
Spring Co-ed Softball	400.00	400.00
Fall Men's Softball	400.00	400.00
Spring Men's Softball	400.00	400.00
Basketball	65.00	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	65.00	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	65.00	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 Weekly	60.00	60.00
Summer Camp Extended- Fridays	25.00	25.00
Summer Camp - Windsor		85.00
Before and After School Registration	10.00	10.00
Before and After School (Morning Only) Weekly	30.00	30.00
Before and After School (Afternoon Only) Weekly	30.00	30.00
Before and After School (Both) Weekly	50.00	50.00
Spring Break Camp	65.00	65.00
Senior Day Trips Apple /Peach Orchard	45.00	45.00
Senior Trip	Cost	Cost
Nike Park Shelter A		
Shelter A only (50 people or less)	50.00	50.00
Shelter A and surrounding tables (51 - 200 people)	90.00	90.00
Shelter A and Area B (200-250)	130.00	130.00
Park Event Fee if over 251 (251-325) In addition to rental fee	35.00	35.00
Park Event Fee if over 251 (326-400) In addition to rental fee	55.00	55.00
Park Event Fee if over 251 (401-599) In addition to rental fee	100.00	100.00
Park Event Fee if over 251 (600++) In addition to rental fee	150.00	150.00
Electricity fee	15.00	15.00
Nike Park Shelter B		
Wooded Picnic Area (max 65)	25.00	25.00
Camptown Park		
Shelter (max 100)	50.00	50.00
Electricity fee	15.00	15.00
Park Event (more than the shelter) 100-250	20.00	20.00
Park Event (more than the shelter) 250 +	40.00	40.00
PARKS AND RECREATION		
Fort Boykin Park		
Shelter Rental Only (50 or less)	50.00	50.00
Park Event (more than the shelter) 4 hours	75.00	75.00
Park Event (more than the shelter) Full Day	125.00	125.00
Heritage Park		
Park Only (outside of fenced-in Fairgrounds)	3,500.00	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
Nike Park REC HALL (max 80)		
Meeting Civic Groups - Residents (2 HRS)	15.00	15.00
Meeting Civic Groups - NON Residents (2 HRS)	30.00	30.00
Meeting Civic Groups - Additional hours	10.00	10.00
Program/ Banquet - Residents (3HRS)	50.00	50.00
Program/ Banquet - Residents Additional hours	15.00	15.00
Program/ Banquet - NON Residents (3HRS)	85.00	85.00
Nike Park Senior Center Building B (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

Fees	Fiscal Year 2023-2024	Fiscal Year 2024-2025
Program/ Banquet - NON Residents (3HRS)	85.00	85.00
Otelia J. Rainey Center (max 40)		
Meeting Civic Groups - Residents (2 HRS)	15.00	15.00
Meeting Civic Groups - NON Residents (2 HRS)	30.00	30.00
Meeting Civic Groups - Additional hours	10.00	10.00
Program/ Banquet - Residents (3HRS)	50.00	50.00
Program/ Banquet - Residents Additional hours	15.00	15.00
Program/ Banquet - NON Residents (3HRS)	85.00	85.00
Facility Rental - Athletic Fields		
Residents (Full Day / Half Day)	50/30.00	50/30.00
Lights Residents per 2 HRS (Full Day / Half Day)	35/35.00	35/35.00
NON Residents (Full Day / Half Day)	80/50.00	80/50.00
Lights NON Residents per 2 HRS (Full Day / Half Day)	45/45.00	45/45.00
Athletic field Preparation		
Dragging no lines	15.00	15.00
Dragging with lines	25.00	25.00
Softball Field Tournament Use		
Half Day (under 4 HRS)	75.00	75.00
Full Day (Over 4 HRS)	150.00	150.00
Additional Motorized Drags (each time)	10.00	10.00
Additional Lines by P&R (each time)	10.00	10.00
Additional Materials Fee (Rain Event)	25.00	25.00
Install and Remove temporary outfield fencing (per field)	100.00	100.00
Extended Hours beyond 8am to 8pm per hour	25.00	25.00
Soccer Fields General Use		
Single field up to 2 hours (Residents/Non Residents)	25/40.00	25/40.00
Single field Half Day 2-4 hours (Residents/Non Residents)	35/50.00	35/50.00
Single field Full Day Over 4 hours (Residents/Non Residents)	50/80.00	50/80.00
Paint per field	30.00	30.00
Fee Waivers / Discounts		
IWC Employees with ID Badge : P& R programs	5.00	5.00
IWC Employees with ID Badge : Rentals 10%	10.00%	10.00%
Tyler's Beach Docking Fee per Vessel	250.00	250.00
Isle of Wight County Fair		
Commercial Vendor (Outside Space 20 x 20)	300.00	375.00
Commercial Vendor (outside pay before July)	270.00	350.00
Commercial Vendor (Inside Space 10 x 10)	200.00	275.00
Commercial Vendor (inside pay before July)	180.00	250.00
NonProfit Vendor (outside and inside space 10 x 10)	25.00	50.00
NonProfit Vendor (fundraiser)	75.00	75.00
PARKS AND RECREATION		
Isle of Wight County Fair		
Food Vendor 25 x 25 (full menu)	800.00	825.00
Food Vendor 25 x 25 (full menu) (pay before May 1)		800.00
Food Vendor 25 x 25 (novelty)	500.00	525.00
Food Vendor 25 x 25 (novelty) (pay before May 1)		500.00
Craft Vendor (10 x 10)	150.00	175.00
Craft Vendor (10 x 10) (pay before July 1)		150.00
Craft Vendor (10 x 20)	225.00	250.00
Craft Vendor (10 x 20) (pay before July 1)		225.00
Craft Vendor (10 x 20) Additional Outside Tent Space	85.00	85.00
Craft Vendor (10 x 10) Additional Outside Tent Space	50.00	50.00
Tables	5.00	5.00
~~One Day ONLINE ONLY 1/2 off Fair Tickets Fri., Sat., Sun.~~	~~5.00~~	~~5.00~~
Employee Discount		5.00 (online only)
Sunday Veterans Discount	10.00	5.00 off regular admission with ID
Chairs	1.00	1.00
Senior Citizens	1.00 admission for 3 HRS on one day at the Fair for ages 55 and up	1.00 admission for 3 HRS on one day at the Fair for ages 55 and up
Elementary Age Admission (Ages???)		1.00 admission 10am - 2pm on Friday
Vendor One Day Passes	10.00	10.00
Daily Admissions	15.00 (ages 13 and up), 10.00 (ages 5-12), 4 and under are free	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	55.00 per car (8 people car limit and includes admission and midway rides, 15.00 single entry each guest is age 6 or older	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
Seafood Fest	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, 1 ticket includes all you can eat seafood and beverages

Fees	Fiscal Year 2023-2024	Fiscal Year 2024-2025
Truck & Tractor Pull	35.00 for Truck VIP Spots; 20.00 Admission Price (ages 11 and up), 10.00 (ages 10 and under)	35.00 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
Pageant	Registration 75.00	Registration 75.00
Demolition Derby	20.00 admission (ages 12+) 10.00 (ages 6-11)	15.00 online, 20.00 gate (ages 12+); 8.00 online, 10.00 gate (ages 6-11)
Car Show	20.00 early registration; 25.00 registration at gate	20.00 early registration; 25.00 registration at gate
PLANNING AND ZONING		
Zoning Permit	35.00	35.00
Rezoning		
Regular Rezoning	1,200.00	1,500.00
Conditional Zoning Amendment w/ Public Hearing	1,200.00	1,500.00
Conditional Zoning Amendment w/ No Public Hearing	250.00	250.00
Conditional Use Permit	1,200.00	1,500.00
Special Use Permit	1,200.00	1,500.00
Amend Conditional Use or Special Use Permit	1,200.00	1,500.00
Chesapeake Bay Exception	1,200.00	1,500.00
RPA Modification Request	35.00	35.00
Continuance fee for public hearings at applicant's request	600.00	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	750.00	900.00
Comprehensive Plan Amendment	1,200.00	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
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	10.00	13.00
Zoning Notice Sign		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

Fees	Fiscal Year 2023-2024	Fiscal Year 2024-2025
PUBLIC UTILITIES		
Delinquency Fees		
Disconnect/Reconnect of Water Service	75.00	75.00
Administration Fee	25.00	25.00
Late Fee	1.5% or 3.00, whichever is greater	1.5% or 3.00, whichever is greater
Insufficient Funds	50.00	50.00
DMV Stop	20.00	20.00
Tampering Fee to include Illegal Connect/Reconnection of Service	70.00	70.00
Theft, per day in addition to estimated fees	150.00	150.00
New Account Fees	30.00	30.00
Water Deposit	120.00	120.00
Sewer Deposit	90.00	90.00
Fire Hydrant Meter Deposit	1,000.00	1,000.00
Utility Infrastructure Inspection Fees:		
Multi-Family/Commercial/Industrial	Disturbed Area x 400.00/Acre (2,800.00 min/20,000.00 max - also encompasses stormwater inspections)	Disturbed Area x 420.00/Acre (2,800.00 min/20,000.00 max - also encompasses stormwater inspections)
Subdivisions	2.5% of total utility construction costs with $2,800 minimum fee	2.5% of total utility construction costs with $2,800 minimum fee
Water:		
Meter Charge:		
5/8-3/4 inch	33.14	33.14
1 inch	109.15	109.15
1 1/2 inch	123.44	123.44
2 inch	167.61	167.61
Fire Hydrant Meter Deposit	167.61	167.61
Consumption Charges (Rate per 1,000 Gallons):		
0-50,000 gal.	12.35	13.15
Over 50,000 gal.	7.25	7.75
Un-metered (Bi-monthly)	75.00	75.00
Residential Connection Fees		
5/8-3/4 inch	4,500.00	4,500.00
1 inch	10,000.00	10,000.00
1 1/2 inch	20,000.00	20,000.00
2 inch	32,000.00	32,000.00
Multi-Residential Facilities (Apartment, Condo, Duplex, etc.)		
Per EDU	4,500.00	4,500.00
Hotel, Motel, Hospital, etc.		
Per EDU	4,500.00	4,500.00
Commercial Connection Fees		
5/8-3/4 inch	6,000.00	6,000.00
1 inch	15,000.00	15,000.00
1 1/2 inch	30,000.00	30,000.00
2 inch	48,000.00	48,000.00
3 inch	90,000.00	90,000.00
4 inch	150,000.00	150,000.00
Fire Hydrant Meter Fee	64.00 plus usage	64.00 plus usage
PUBLIC UTILITIES		
Sewer:		
Residential Sewer Rate per 1,000 Gallons		
mi	7.00	7.00
15,001 and above	No Charge	No Charge
Un-metered (Bi-monthly)	67.00	67.00
Commercial Sewer Rate per 1,000 Gallons		
Hotel, Hospital, Restaurants, Shopping Centers, etc.	7.00	7.00
Industrial Facility Rate per 1,000 Gallons		
0-20,000 gals	7.00	7.00
20,001 and above	5.55	5.55
Residential Connection Fees		
5/8-3/4 inch	4,000.00	4,000.00
1 inch	9,300.00	9,300.00
1 1/2 inch	18,600.00	18,600.00
2 inch	29,800.00	29,800.00
Multi-Residential Facilities (Apartment, Condo, Duplex, etc.)		
Per EDU Plus Meter Fee	4,000.00	4,000.00
Hotel, Motel, Hospital, etc.		
Units divided by 5 then multiplied by the fee Plus Meter Fee.	4,000.00	4,000.00
Commercial Connection Fees		
Same as above plus a charge per gross square foot of floor area ($150,000 max)	0.00	0.00
5/8-3/4 inch	5,600.00	5,600.00

Fees	Fiscal Year 2023-2024	Fiscal Year 2024-2025
PUBLIC UTILITIES		
1 inch	14,000.00	14,000.00
1 1/2 inch	28,000.00	28,000.00
2 inch	44,800.00	44,800.00
3 inch	84,000.00	84,000.00
4 inch	140,000.00	140,000.00
Food Service Establishment (FSE) Registration Fee	100.00	100.00
Food Service Reinspection Fee	70.00	70.00
PUBLIC WORKS		
Refuse Collector License Fee	100.00	100.00
SHERIFF		
Concealed Handgun Permit Background Investigation	35.00 each	35.00 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 * ERU Impervious Area = 3,200 sq. ft.	4.50 per month/ERU*	4.50 per month/ERU*
Erosion & Sediment Control Fees for Single Family Residential:		
Disturbed Areas (2,500 sq.ft. - 0.99 Acre (Agreement in lieu of E&SC Plan Permit)	150.00	150.00
Single Family Residential Inspections	300.00	300.00
Residential Erosion & Sediment Control and Stormwater Management Surety Bonds		
Disturbed Areas 2,500 - 10,000 sq. ft.	1,000.00	1,000.00
Disturbed Areas (10,000 sq. ft. - 0.49 Acres)	2,000.00	2,000.00
Disturbed Areas (0.50 Acres - 0.99 Acres)	3,000.00	3,000.00
Disturbed Areas greater than 1 acre	surety estimate worksheet required	surety estimate worksheet required
Commercial Erosion & Sediment Control and Stormwater Surety Bonds		
All cases ($2000 min.)	surety estimate worksheet required	surety estimate worksheet required
Erosion & Sediment Control Inspection Fees for Commercial/Non-Residential:		
Disturbed Areas (2,500 - 9,999 sq. ft.)	400.00	400.00
Disturbed Areas (10,000 sq. ft. - 0.49 Acres)	600.00	600.00
Disturbed Areas (0.50 Acres - 0.99 Acres)	800.00	800.00
Stormwater Infrastructure Inspection Fees:		
Multi-Family/Commercial/Industrial	Disturbed Area x 400.00/Acre (2,800.00 min/20,000.00 max - also encompasses public water and sewer inspections)	Disturbed Area x 420.00/Acre (2,800.00 min/20,000.00 max - also encompasses public water and sewer inspections)
Subdivisions (Including Linear Projects)	2.5% of total utility construction costs with $2,800 minimum fee	2.5% of total utility construction costs with $2,800 minimum fee
STORMWATER		
VSMP Authority Permit Fees (Includes Plan Review, Admin., Stormwater Inspections, and State GP coverage, if applicable):		
General/Stormwater Management - Small Construction Activity/CBPA Land Disturbing Activity (not subject to GP coverage)/Land Clearing (Single-family detached residential structures within or outside a common plan of development or sale with land disturbance acreage less than 5 acres)	209.00	209.00
Chesapeake Bay Preservation Act Land Disturbing Activities greater than 2,500 sq. ft. and less than 1 Acre (not part of Common Plan, not subject to GP coverage)	290.00	290.00
Small Construction/Land Clearing (Areas within common plans of development or sale with land disturbances less than one acre, except for single family detached residential structures)	290.00	290.00
Small Construction/Land Clearing Activities (1.0 - 5.0 Acres)	2,700.00	2,700.00
Large Construction/Land Clearing Activities (5.0 - 10 Acres)	3,400.00	3,400.00
Large Construction/Land Clearing Activities (10.0 - 50.0 Acres)	4,500.00	4,500.00
Large Construction/Land Clearing (50.0 - 100 Acres)	6,100.00	6,100.00
Large Construction/Land Clearing Activities > 100 Acres	9,600.00	9,600.00

Fees	Fiscal Year 2023-2024	Fiscal Year 2024-2025
STORMWATER		
Annual Permit Renewal Fees:		
General/Stormwater Management - Small Construction Activity/CBPA Land Disturbing Activity (not subject to GP coverage)/Land Clearing (Single-family detached residential structures within or outside a common plan of development or sale with land disturbance acreage less than 5 acres)	50.00	50.00
Land Disturbing Permit Maintenance for disturbance less than 1.0 Acre	50.00	50.00
Small Construction/Land Clearing Activities < 1.0 Acre (Common Plan of development except for single family detached residential structures)	50.00	50.00
Small Construction/Land Clearing Activities 1.0 Acre - 5.0 acres	400.00	400.00
Large Construction/Land Clearing Activities 5.0 Acres - 10.0 Acres)	500.00	500.00
Large Construction/Land Clearing Activities 10.0 - 50.0 Acres	650.00	650.00
Large Construction/Land Clearing Activities 50.0 - 100.0 Acres)	900.00	900.00
Large Construction/Land Clearing Activities > 100 Acres	1,400.00	1,400.00
General Permit Modification and Review Fees:		
General/Stormwater Management - Small Construction Activity/CBPA Land Disturbing Activity (not subject to GP coverage)/Land Clearing (Single-family detached residential structures within or outside a common plan of development or sale with land disturbance acreage less than 5 acres)	20.00	20.00
Small Construction/Land Clearing Activities < 1.0 Acre (includes Common Plan of Development except for single family detached residential structures)	20.00	20.00
Small Construction/Land Clearing Activities 1.0 Acre - 5.0 acres	200.00	200.00
Large Construction/Land Clearing Activities 5.0 Acres - 10.0 Acres)	250.00	250.00
Large Construction/Land Clearing Activities 10.0 - 50.0 Acres	300.00	300.00
Large Construction/Land Clearing Activities 50.0 - 100.0 Acres)	450.00	450.00
Large Construction/Land Clearing Activities > 100 Acres	700.00	700.00
Large Construction/Land Clearing Activities 50.0 - 100.0 Acres)	450.00	450.00
Large Construction/Land Clearing Activities > 100 Acres	700.00	700.00
Miscellaneous Fees:		
Technology Fee	5% of all permit related fees	5% of all permit related fees
Commercial Re-inspection Fees (for failed inspections)	125.00	125.00
Residential Re-inspection Fees (for failed inspections)	50.00	50.00
Recordation fee for Declaration of Covenants and BMP Maintenance Documents (includes recordation plus convenience fee)		
1 to 10 pages	30.00	30.00
11 to 30 pages	45.00	45.00
31 or more pages	70.00	70.00
Storm Drain Medallions (each, includes one Liquid Nails)	3.00	5.00
County Land Disturbance Permit	0.00	0.00
TOURISM		
Guided Group Tours	$95 large bus/$55 small bus	$95 large bus/$55 small bus
Individual Guided Tours (Walking)	$5.00 (w/$20.00 minimum)	$5.00 (w/$20.00 minimum)
Individual Guided Tours (Van)	$10.00 (w/$20.00 minimum)	$10.00 (w/$40.00 minimum)
Spring Arts Festival	$125/booth	$125/booth
Spring Vintage Market	$75/booth + $50 additional spaces	$75/booth + $50 additional spaces
Spring Vintage Market - Pavillion Spaces	$125/ea + $75 additional spaces	$100/ea + $75 additional spaces
Fall Vintage Market	$125/booth + $75 additional spaces	$125 early bird/$150 reg + $75 additional spaces
Pickers Market	$125/booth + $75 additional spaces	$125/booth + $75 additional spaces
Restaurant Week	$125 Restaurants/$75 Retail	$125 Restaurants/$75 Retail
Evening Mistletoe Market Booth Fee	$100 early bird/$125 Reg.	$125 early bird/$150 reg + $75 additional spaces
Parade Entry Fee	$25/$50 Car Clubs	$30/$50 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
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



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FINANCIAL POLICIES



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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 oradditional 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 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.	**4%**
Debt as a Percentage of General Government Expenditures This ratio is a measure of the County's ability to repay debt without hampering other County services. A smaller ratio indicates a lesser burden on the County's operating budget. The numerator shall include debt that is not self-supporting from a user fee or designated revenue stream. A self-supporting revenue stream is defined as a revenue stream that provides coverage of all debt service obligations without	**12%**

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.

6. **Deep Discount Bonds.** Deep discount bonds may provide a lower cost of borrowing in certain markets. The County will carefully consider their value and effect on any future refinancing as a result of the lower-than-market coupon associated with deep discount bonds.
Derivative Structures. Alternative, non-traditional financing structures such as derivatives are becoming more common in the municipal market. Structured properly these products mayprovide 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 reservefunds or remove unduly restrictive bond covenants.

3. **Term of Refunding Issues.** The County should refund bonds within the term of the originally issued debt. However, the County may consider maturity extension, when necessary to achieve a desired outcome, provided that such extension is legally permissible. The County may alsoconsider 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 ratingagencies. 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 toselling 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 opinionand 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 interestsor 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* (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 willcontinue 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 initialengagements with respect to the issuance of particular Obligations.

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

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

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

6.02 General Policy and Procedures

Section 1. Compliance Officer.

A. The compliance officer responsible for implementing this Policy on behalf of the County will be the County's Finance Director (the "Compliance Officer"). The Compliance Officer may designate other personnel from the Finance Staff and, with the consent of the County Administrator, from other County departments as may be necessary to carry out this Policy.

B. At such time as a new Compliance Officer is designated, the County or the departing Compliance Officer will ensure that the successor is fully briefed as to the status of each outstanding issue of Obligations and the records relating to such Obligations, and that the successor receives training and consultation with the County's bond counsel and financial advisor as to the duties of the Compliance Officer under this Policy.

Section 2. General Responsibilities of Compliance Officer.

A. The Compliance Officer shall maintain and, not less frequently than annually, reconcile a schedule of all outstanding debt of the County, including all outstanding Obligations (the "Outstanding Debt Schedule").

B. The Compliance Officer shall maintain a calendar (the "Compliance Calendar") of the principal and interest payment dates and the due dates of all required certifications, reports, filings andother 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 other amounts to each expenditure by the date not later than 18 months after the later of (i) the expenditure is paid or (ii) the date the respective Financed Property is placed in service; provided, however, that such accounting must be made in any event by the date 60 days after the fifth anniversary of the issue date of the Obligations or, if earlier, the date 60 days after the retirement of the Obligations. The County acknowledges that the Treasury Regulations provide if the County fails to maintain books and records sufficient to establish the accounting method for an issue of Obligations and the allocation of the proceeds of that issue, the allocation and accounting rules of Code Sections 141 and 148 will be applied using the specific tracing method.

D. Monitor compliance with the applicable "temporary period" (as defined in the Code and Treasury Regulations) exceptions for the expenditure of proceeds of the issue, and provide for yieldrestriction on the investment of such proceeds if such exceptions are not satisfied.

E. Coordinate with the bond counsel, financial advisor and the County Treasurer to ensure that investments acquired with proceeds of each issue of Obligations are purchased at fair market value. For the purposes of this Policy, "fair market value" means the price at which a willingbuyer would purchase an investment from a willing seller in a bona fide, arm's-length transaction. Fair market value generally is determined on the date on which a contract to purchase or sell an investment becomes binding (that is, the trade date rather than the settlement date). An investment that is not of a type traded on an established securities market (within the meaning of Code Section 1273) is rebuttably presumed to be acquired or disposed of for a price that is not equal to its fair market value. Such presumption may be overcome as provided in the Treasury Regulations for certificates of deposit, guaranteed investment contracts and open-market defeasance investments. The fair market value of a United States Treasury obligation that is purchased directly from the United States Treasury (for example, a United States TreasuryObligation of the State and Local Government Series ("SLGS") is its purchase price.

F. Coordinate with bond counsel, financial advisor and the County Treasurer to avoid formal or informal creation of funds reasonably expected to be used to pay debt service on an issue of Obligations without determining in advance whether such funds must be invested at a restricted yield.

G. Consult with bond counsel and financial advisor prior to engaging in any post-issuance credit enhancement transactions (for example, the procurement or modification of bond insurance policies or letters of credit) or hedging transactions (for example, the procurement or modificationof interest rate swaps or caps) to ensure that such transactions comply with the applicableprovisions of federal tax law and the County's general debt management policies.

H. Coordinate with bond counsel and financial advisor to identify situations in which compliance with applicable yield restrictions depends upon later investments (for example, refunding escrow

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.

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

Section 3. Reissuance.

The Compliance Officer shall:

A. Consult with bond counsel regarding any post-issuance change to any terms of an issue of Obligations which could potentially be treated as a reissuance for federal tax purposes.

B. Confirm with bond counsel whether any "remedial action" in connection with a "change in use" (as such terms are defined in the Code and Treasury Regulations) would be treated as a reissuancefor 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 finalarbitrage 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
  - Chosen and followed an accounting method with respect to the sale and investmentproceeds 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-issuanceexpenditures?
  - 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
  - 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

DEFINITIONS OF PRIVATE BUSINESS USE AND RELATED TERMS

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

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

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

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

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

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

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 orfunctions 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 reasonableadministrative 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. 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 ordocuments:_____ _____.

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 ofWight 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:_____.

Date:_____, ____

By:_____

Printed Name:_____

Title:_____

ATTACHMENT C
FORM 2 - APPENDIX A

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

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

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

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

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

a. Valuation of Fixed Assets

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

FIXED ASSETS FINANCIAL POLICIES

b. Valuation of Group Assets

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

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

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

8.05 Depreciation

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

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

8.06 Recording of the Fixed Assets

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

FIXED ASSETS FINANCIAL POLICIES

Budget and Finance shall review all charges to property line items (equipment, vehicle, etc.) subsequent to each payable cycle and note any expenditures that meet the fixed asset classification definitions above. This information shall be reconciled to the Fixed Asset Addition Forms submitted by Departments. Asset information will be entered to the fixed asset system monthly.
Each capitalizable and controllable asset (where appropriate) will be assigned a fixed asset number. These numbers shall have corresponding tags and shall be affixed to the assets. The Budget and Finance Department shall be responsible for issuing asset tag numbers and ensuring said tags are initially affixed to the acquired property where applicable.
Departments shall be responsible for monitoring the department's property listing as provided by the Department of Budget and Finance quarterly for accuracy and completeness and for ensuring asset tag numbers are attached to equipment where required. It is the department's responsibility to ensure that fixed asset records remain current and accurate.

8.07 Placement Locations for Fixed Assets

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

8.08 Disposing of Fixed Assets

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

8.09 Audit of Fixed Assets

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

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; FireStations 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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Local Roots, Global Reach
ISLE OF WIGHT
COUNTY, VIRGINIA

GLOSSARY OF TERMS



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BOND RATINGS

Rating Criteria

There are four primary factors that comprise credit rating grades:

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

Rating Grades

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

Fund Balance - The accumulation of excess revenues over expenditures.

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

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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.

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

GLOSSARY OF TERMS

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

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

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

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

ISLE OF WIGHT COUNTY, VIRGINIA

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