ADOPTED
OPERATING & CAPITAL BUDGET

FOR PERIOD ENDING JUNE 30, 2027



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, 2025

Christopher P. Morrill

Executive Director

HOW TO READ THE BUDGET DOCUMENT

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

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

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

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

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

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

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

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

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

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COUNTY, VIRGINIA

COUNTY ADMINISTRATOR'S MESSAGE

Local Roots, Global Reach
ISLE OF WIGHT
COUNTY, VIRGINIA

April 1, 2026
The Honorable Board of Supervisors
Isle of Wight County, Virginia

Honorable Members of the Board:

I am pleased to submit the FY 2026-27 proposed budget for Isle of Wight County to the Board of Supervisors and our citizens. This Budget was prepared to meet the needs of a growing community by providing cost efficient and effective public services. The team of staff responsible for preparing the budget has attempted to create a document that is transparent and understandable to every citizen and addresses the basic responsibilities of local government.

The proposed FY 2026-27 budget will require an increase in the real estate tax rate from **$.77.5 to $.82**. The personal property tax rate will remain at **$4.50**. One penny of real estate tax is expected to generate approximately **$700,000**.

The key priorities for the upcoming fiscal year are to fund the necessary functions of Isle of Wight County and address compensation competitiveness while keeping the real estate tax rate as low as possible.

The General Fund operating budget totals **$117,786,850**. The largest source of these funds is General Property taxes ($85.5 million) or 72.6% of the budget. The largest uses of County funds are for Education ($37.4 million, 33.1%), Public Safety ($19.4 million, 16.4%), and Debt Service ($13.6 million, 11.6%).

This budget proposes to reduce the appropriation from Fund Balance and transfer of funds from $4 million to $ 2.4 million to the Capital Projects Fund for one-time capital needs. Debt financing in the amount of **$30.2 million** is proposed for other capital needs. Our goals include diversifying our revenue sources to become less dependent on residential property taxes and

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

Revenue Highlights

Real Property Taxes – Housing starts have remained steady with the predominant number of new residential housing units being constructed in the northern end of the County.

A 3.5% increase in assessments is forecast for FY 27 with a total value of $7.04 billion and revenue of $56.5 million based on the proposed tax rate of **$.82** and a collection rate of 97%.

Personal Property – Motor Vehicles – The value of used motor vehicles is anticipated to remain strong. The Car Tax Relief percentage will increase to 34%. Significant growth is forecast for FY 27 with revenue of $16.4 million.

Machinery & Tools Tax – The Machinery and Tools category has continued to decline, primarily due to the loss of Keurig Green Mountain. A significant decrease from current revenues for the M&T tax is expected to generate revenue of $4.7 million.

Sales & Use Tax – The County is experiencing a slowdown in consumer spending. Based on this forecast, next year's sales tax revenue will generate $4,700,000, which is a decrease of $300,000 from the FY26 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 has decreased; however, it is anticipated that the real estate assessments will increase in the next fiscal year which will result in revenue of $2.1 million based on the new tax rate of $.82.

Recordation and Wills Tax – The tax on recordation of real property is projected to remain flat at $600,000 for FY27.

Building Permits – Building permit fee revenue is projected to remain flat at $620,000 for FY27.

Utilities Fund – Due to a 2.74% increase in the price of water from the Western Tidewater Water Authority, a 35-cent increase in the price/1000 gallons of water is proposed. This will result in a monthly increase of **$1.75** for the typical customer who uses 5000 gals/month at the new rate of $15.50/1000 gallons.

Expenditure Highlights

Public Schools – An increase of $3,000,000 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. The contribution to the Schools Operating Budget is 33% of the County's General Fund Operating Budget; however, when debt service is included, the County's overall contribution for Schools is 38% of the County's overall budget.

Public Safety – In addition to the adjustments for salary and benefits for competitiveness with regional agencies, the budget continues the replacement schedule for Sheriff's Office vehicles by lease financing 5 new vehicles. A truck is also proposed for Animal Control.

Western Tidewater Regional Jail – The bulk of the modest increase in the jail budget ($42,675) is related to increases for staff salaries, health insurance premiums, and utilities.

Debt Service – Bonds totaling $7.4 million were issued in October 2024 to fund the replacement of the Carrollton Elementary HVAC system. The County's total Debt Service budget for the General Fund in FY27 will be $13.6 million with $8.82 million of the payments going toward the 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 made strategic adjustments to public safety positions and included a 2.5% + $1,000 general wage increase for all full-time employees and 3% for part-time employees.

The County Health Plan experienced a moderate year with an 8.1% 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

New positions included in this year's budget include:
Fire Medic (3)
Pharmacy Technician
Administrative Assistant (PT to FT)
GIS Technician
Grounds & Landscape Supervisor

Fleet Upgrades

In addition to new vehicles for the Sheriff's department, a total of 4 other vehicles are proposed to replace aging or high mileage vehicles in the following departments: Public Works and Emergency Services.

Capital Budget

Consistent with the Board's adoption of the FY27-36 Capital Improvements Program, a Capital Budget of $50.64 million is included to move various capital projects forward. Significant capital expenditures include Schools ($39.3 million), Transportation ($4 million), Utilities ($2.35 million), Public Buildings ($2.1 million), and Parks & Recreation ($1.15 million).

The Capital Budget is fully funded with proposed financing, General Fund transfer, Stormwater 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 am especially thankful for the budgetary flexibility, creativity, and cost-saving suggestions from all our staff. I would especially like to thank Bill Webb, Robert Floyd, Marina Hitchings, Jennifer Honeycutt, and Michelle Clark for organizing the budget requests and preparing multiple budget scenarios. This has truly been a team effort.

Sincerely,

Donald T. Robertson
County Administrator

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COUNTY, VIRGINIA

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COUNTY ORGANIZATION AND INFORMATION

FY2026-27 BOARD OF SUPERVISORS

CHAIRMAN

DISTRICT 3



Rudolph Jefferson (Chairman)

5073 Owens Lane

Smithfield, VA 23430

(H)757-357-7359

rudolph.jefferson@isleofwightus.net

Start of Term: 1-1-2013

End of Term: 12-31-2029

VICE CHAIRMAN

DISTRICT 1



Renee K. Rountree (Vice-Chairman)

405 Royal Dornoch

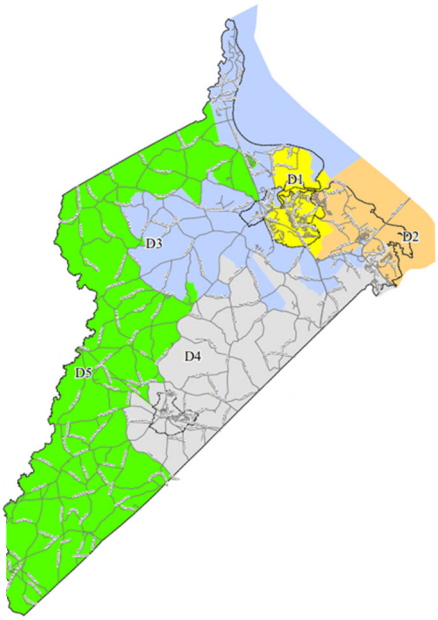
Smithfield, VA 23430

757-344-8898

rrountree@isleofwightus.net

Start of Term: 1-1-2024

End of Term: 12-31-2027



DISTRICT 2



David O. Garner

PO Box 80

Isle of Wight, VA 23397

dgarner@isleofwightus.net

Start of Term: 11-20-2025

End of Term: 12-31-2027

DISTRICT 4



Joel C. Acree

100 Whitehead Farm Lane

Smithfield, VA 23430

jacree@isleofwightus.net

Start of Term: 1-1-2016

End of Term: 12-31-2027

DISTRICT 5



Robert Eley III

PO Box 80

Isle of Wight, VA 23397

releY@isleofwightus.net

Start of Term: 1-1-2026

End of Term: 12-31-2029

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

Donald T. Robertson County Administrator*

William "Bill" Webb, Assistant County Administrator

Robert A. Floyd, Director of Finance

Robert W. Jones, Jr., County Attorney*

Carey Storm, Clerk to the Board of Supervisors

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

OTHER BOARDS, COMMISSIONS & COMMITTEES

Isle of Wight County School Board

Social Services Board

Economic Development Authority

Planning Commission

Board of Zoning Appeals

Wetlands Board

Historic Architectural Review Committee

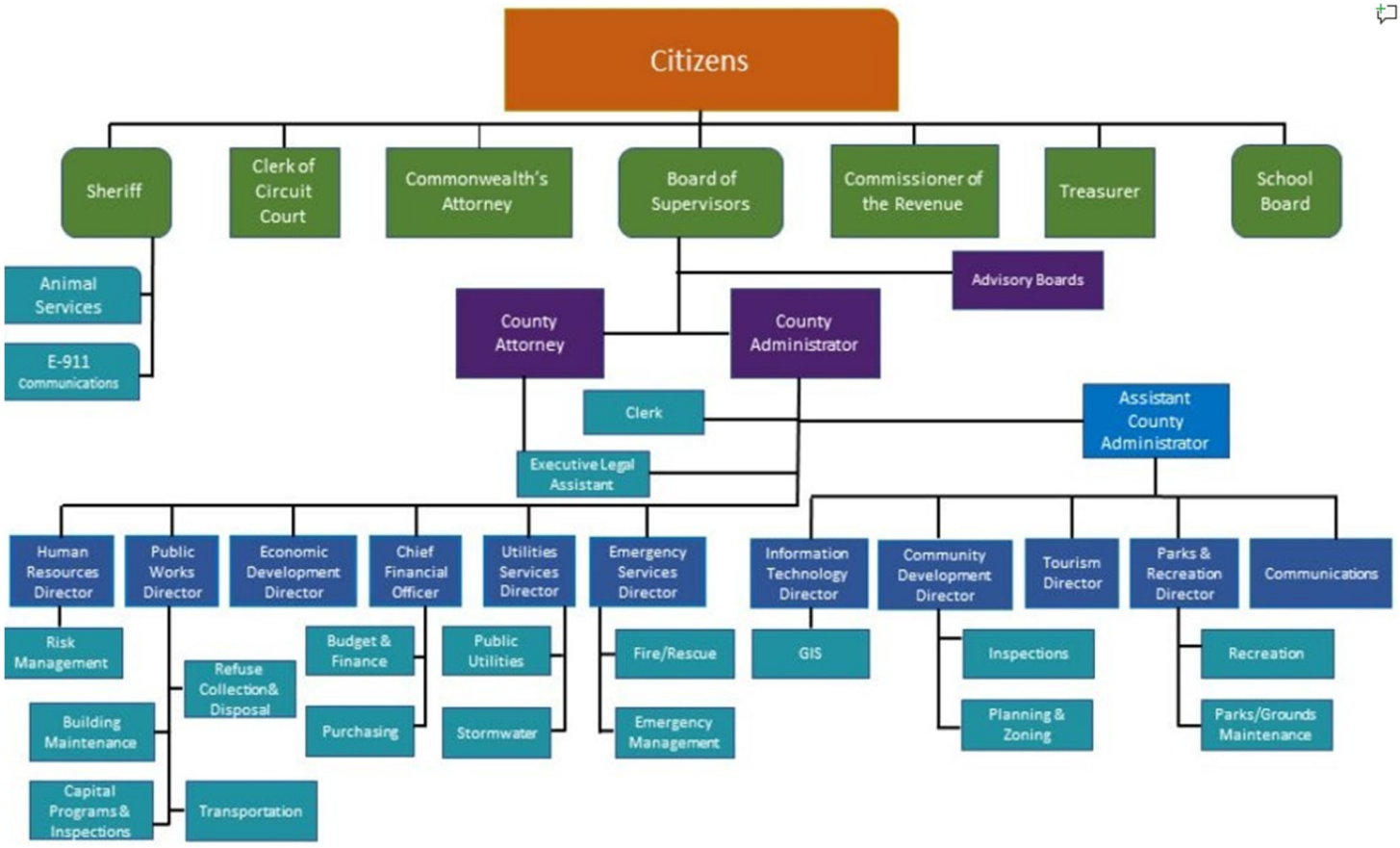
Agricultural/ Forestal District Advisory Board

Commission on Aging

E911 Advisory Board

Fair Committee

FY-2025-26 COUNTY ORGANIZATION CHART



Mission

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

Motto

*A **Community** of **CHOICE** that **CARES***

Strategic Priorities

- **Public Safety**

Advance an integrated and resilient public safety system that enhances emergency response, strengthens community health partnerships, and modernizes facilities and technologies to better serve and protect residents.

- **Economic Development, Tourism, and Recreation**

Foster a business-friendly, sustainable, and strategically aligned development environment by streamlining processes, targeting high-value industries, revitalizing underutilized properties, and promoting land conservation and age-inclusive communities.

- **Affordable Housing**

Advance housing affordability and accessibility through data-driven planning, program evaluation, and targeted strategies that support residents and the local workforce.

- **Education & Workforce Readiness**

Build a sustainable pipeline of trained public safety volunteers and align community infrastructure with future needs through strategic partnerships, educational programs, and targeted investments.

- **Transportation & Infrastructure**

Strengthen community resilience and quality of life through investments in infrastructure, environmental sustainability, broadband access, and inclusive transportation solutions.

- **Transparent & Accountable Government**

Strengthen organizational capacity and regional collaboration by investing in employee retention, enhancing shared services with local partners, and advocating for infrastructure improvements that support community resilience.

ISLE CARES

CHOICE • ACCOUNTABILITY • RURAL HERITAGE • EXCELLENCE • SERVICE

STRATEGIES: PUBLIC SAFETY

- ◊ Provide an update from EMS on collaborations related to community health, mental health and crisis response resources including hospitals and nonprofits by January 31, 2026
- ◊ Assess public safety facility locations for combined Fire and EMS and the creation of a combined EOC as part of the FY27 CIP process
- ◊ Provide the Board of Supervisors with a presentation of VEOCI by January 31, 2026
- ◊ Provide information on joining the Community Rating System by December 31, 2025

STRATEGIES: ECONOMIC DEVELOPMENT, TOURISM, AND RECREATION

- ◊ Review permitting process for businesses to identify possible streamlining
- ◊ Develop a plan by partnering with Hampton Roads Alliance and EVRIFA to target the defense industry, develop opportunities, align our activity with the regional playbook and make an actionable FY27 Capital Budget, ensuring land is compatible, shovel ready, and as close to Tier 4 as possible, to include Franklin Airport
- ◊ Aggressively market all available commercial properties
- ◊ Educate and promote third party conservation easements
- ◊ Evaluate options for nondevelopment of previously zoned properties and abandoned commercial properties, zoning districts by June 30, 2026
- ◊ Review and revise development criteria, ordinances, for age-in place properties and communities by June 30, 2026

STRATEGIES: AFFORDABLE HOUSING

- ◊ Execute a contract with a consultant to conduct a housing study by June 30, 2026
- ◊ Evaluation of affordable housing programs including the Home Trust Program and affordable housing opportunities for county employees; as funding opportunities are identified

STRATEGIES: EDUCATION AND WORKFORCE READINESS

- ◊ Provide options for incentives for increasing volunteers for the FY27 budget process; certification and training programs for volunteers, funding requests
- ◊ Board of Supervisors to ensure alignment with CIP with school capacity and program capacity for FY27 budget process
- ◊ Investigate Fire/Recue/CTE programs for schools to build volunteer base for FY27 budget

STRATEGIES: TRANSPORTATION AND INFRASTRUCTURE

- ◊ Present proposal for the completion of a Master Plan and Sewer Plan 10-Year plan to assess potential failing areas, septic systems, reduce ground water and surface water pollution, DSDs, and any other economic beneficial area in the County and other areas for FY27 budget process
- ◊ Investigate potential expansion of senior transportation options and special populations through partnerships by June 2026
- ◊ Investigate universal broadband coverage options, the funding needed, and BEAD opportunities in FY27 budget process
- ◊ Invest in pilot programs with Suffolk Transit in the Fy27 budget in Windsor, along the 460 corridor, and in Carrollton
- ◊ Partner with HRPDC on roadway flooding program by June 30, 2026
- ◊ Propose batter storage policy/update in January/February 2026

STRATEGIES: TRANSPARENT AND ACCOUNTABLE GOVERNMENT

- ◊ Evaluate options for all county positions to retain employees including pay, benefits, and other human resource programs, job satisfaction survey for the FY27 budget process
- ◊ Board and County Administrator to continue discussions with the Towns of Smithfield and Windsor regarding shared services (water, law enforcement, sewer, fire and rescue)
- ◊ Board and County Administrator to hold semi-annual meetings with Town leadership starting in 2026
- ◊ Board to advocate through legislative agenda evacuation routes annually

COMMUNITY PROFILE

COUNTY GOVERNMENT

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

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

HISTORY

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

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

COMMUNITY PROFILE

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

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

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

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

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

COMMUNITY PROFILE

COMMUNITY ATTRACTIONS

Windsor Castle Park



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

Historic St. Luke's Church



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

Heritage Park



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

COMMUNITY PROFILE

Historic Fort Huger



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

Boykins Tavern Museum



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

Farms of Isle of Wight County



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

COMMUNITY PROFILE

Nike Ajax Missile Site N-75

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



Historic Main Street

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



Isle of Wight County Museum

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



COMMUNITY PROFILE

Nike Ajax Missile Site N-75

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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.

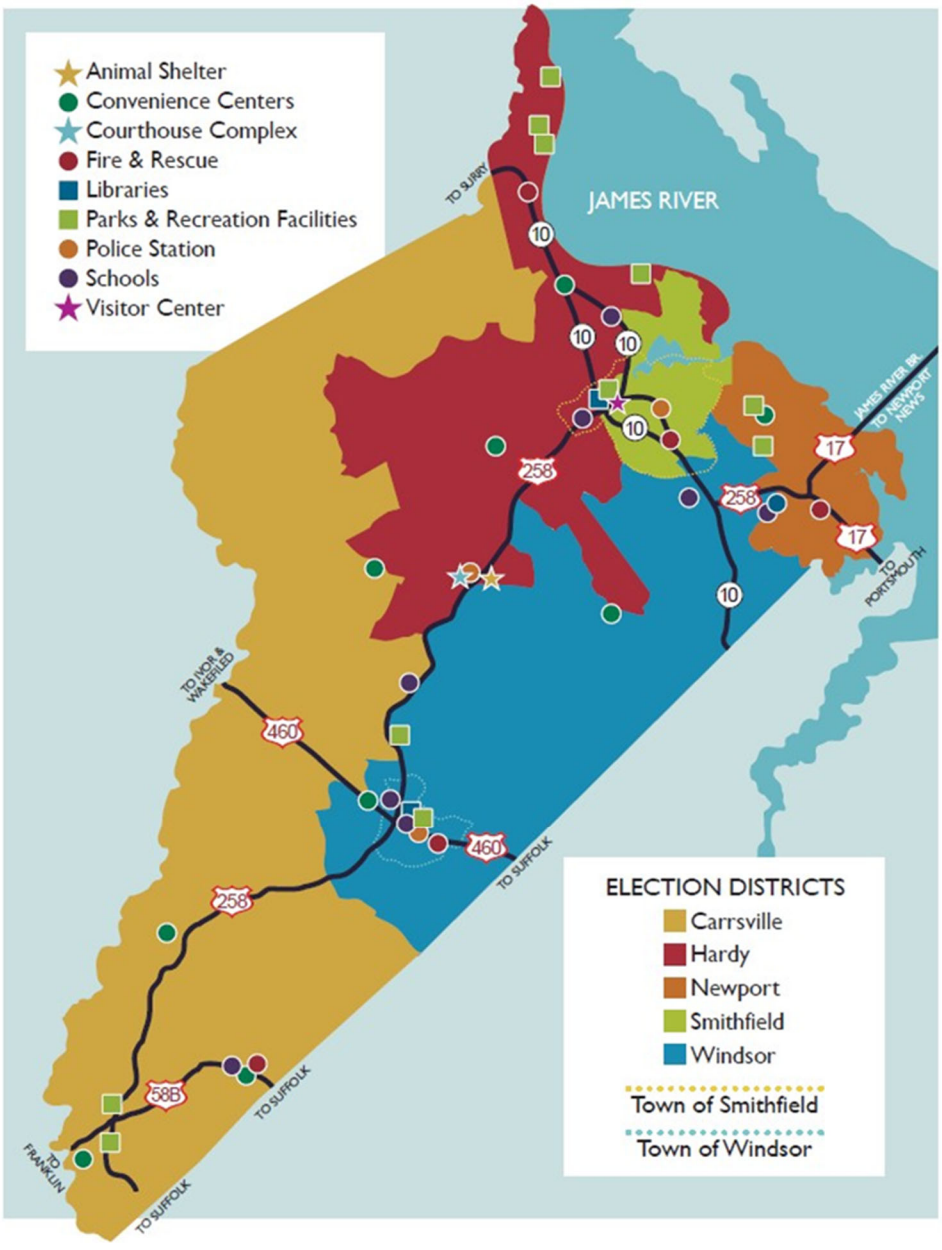


STATISTICAL INFORMATION

Background

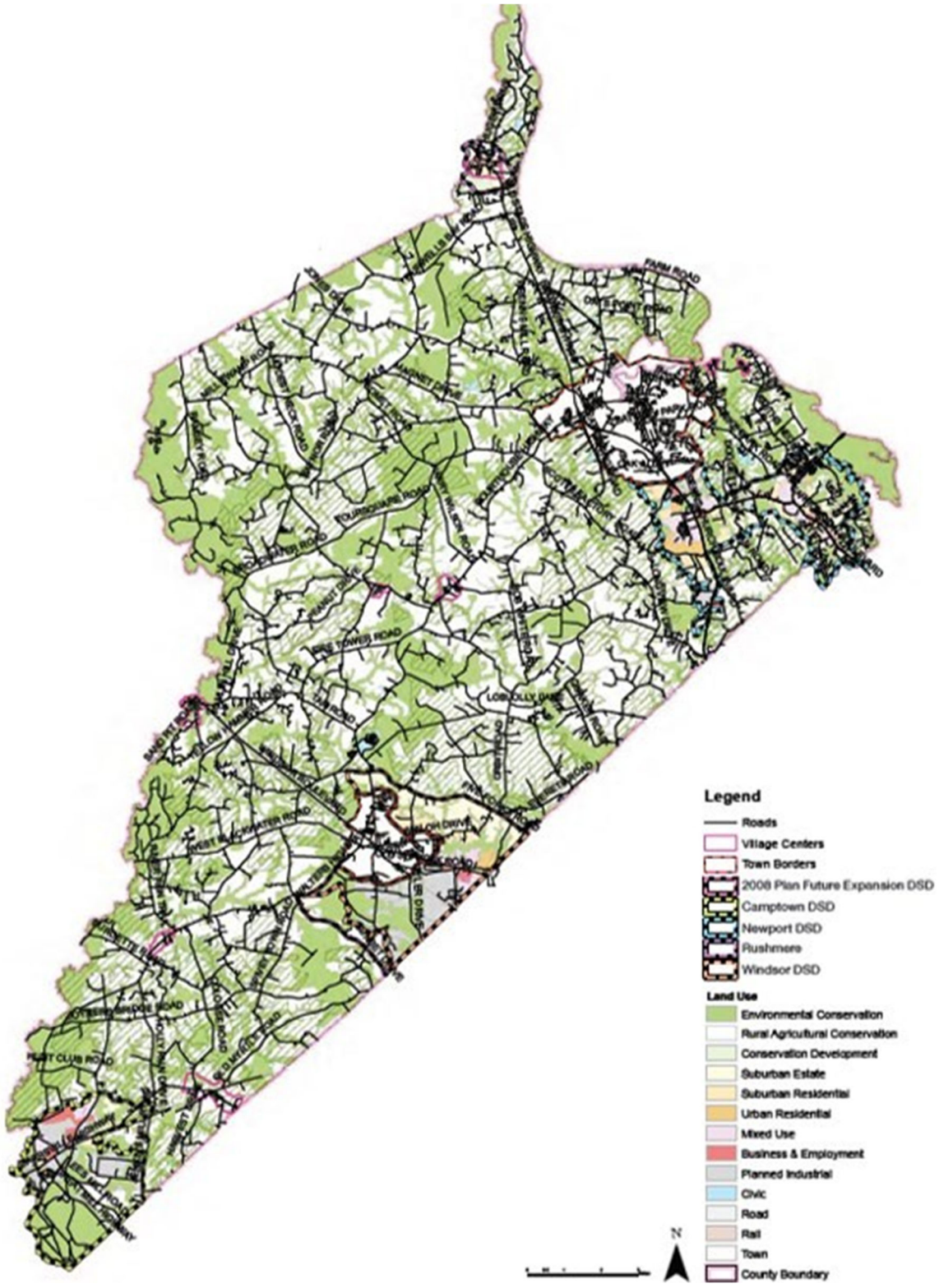
The information provided in this section has been collected from the Virginia Employment Commission Labor Market Information, and it provides an overview of the Isle of Wight County to accompany the overall budget information provided in this document.

County Profile



STATISTICAL INFORMATION

County Land Use

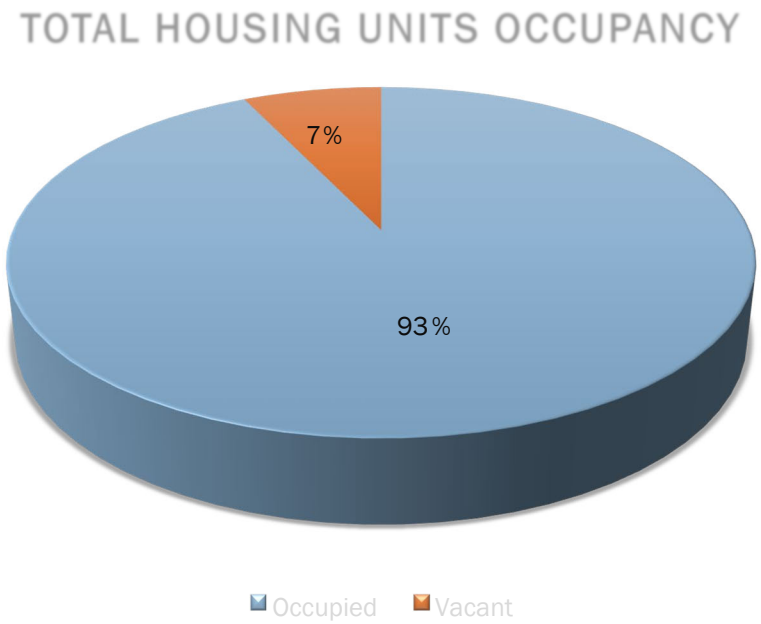


STATISTICAL INFORMATION

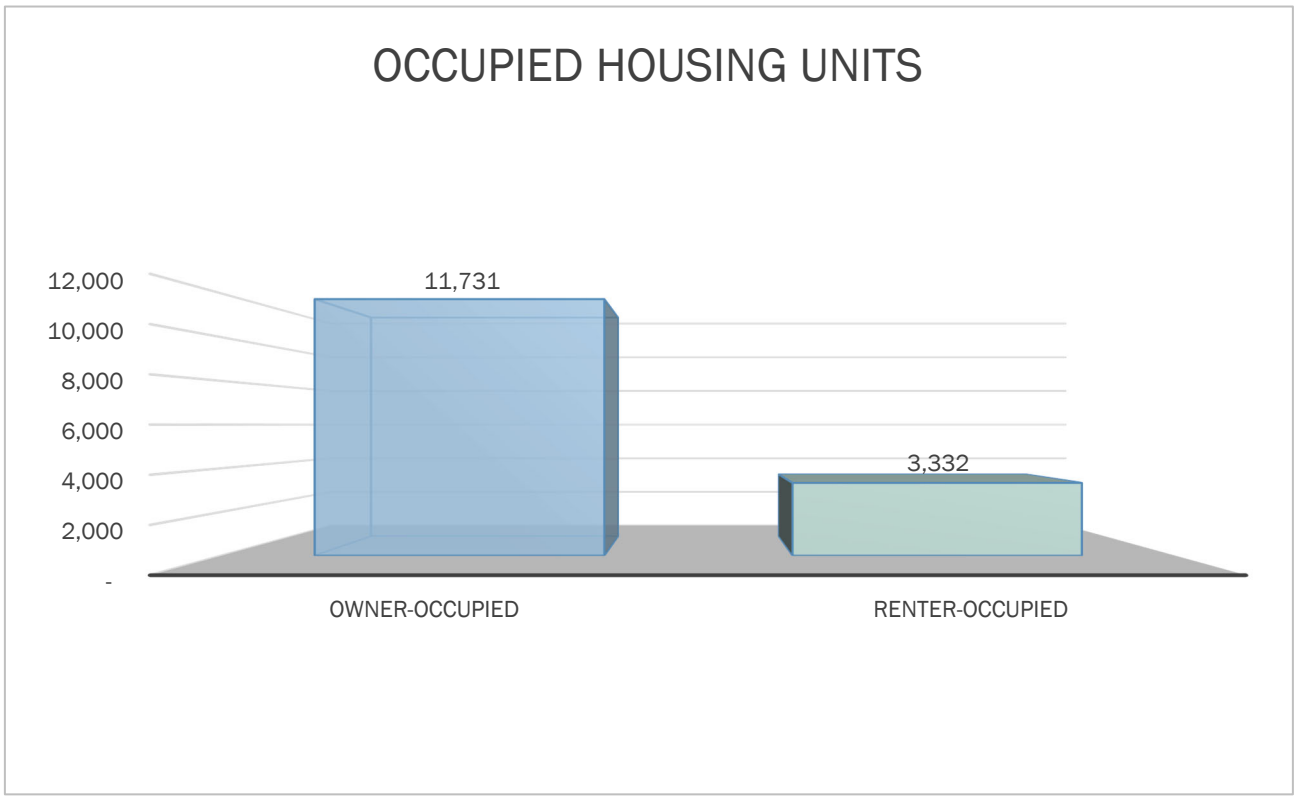
Land Use Designation	In DSD's*	%	Outside DSD's*	%
Environmental Conservation	8,908.31	37.43%	71,506.03	39.42%
Rural Agricultural Conservation	634.93	2.67%	96,955.96	53.45%
Conservation Development	458.68	1.93%	-	0.00%
Suburban Estate	3,239.94	13.61%	-	0.00%
Suburban Residential	2,449.59	10.29%	-	0.00%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

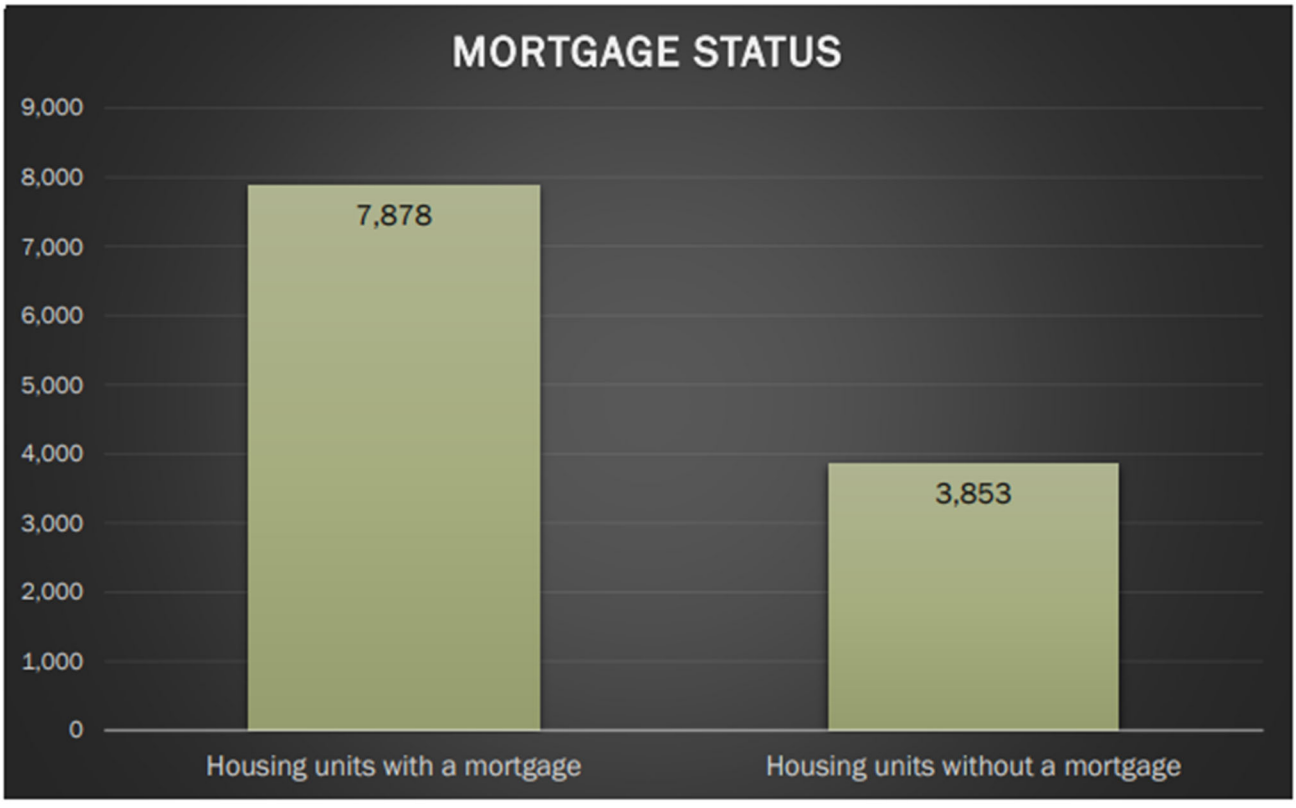
**Development Service Districts*

County Housing

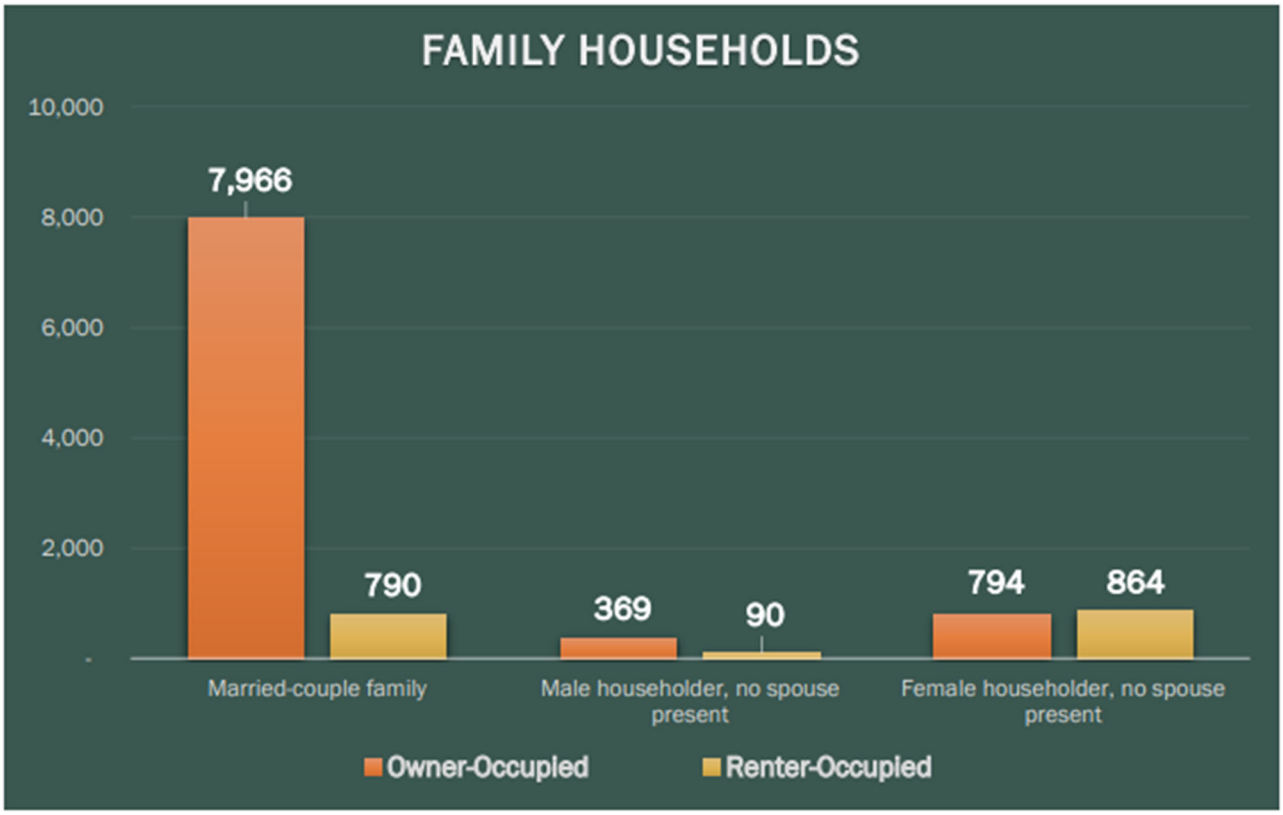


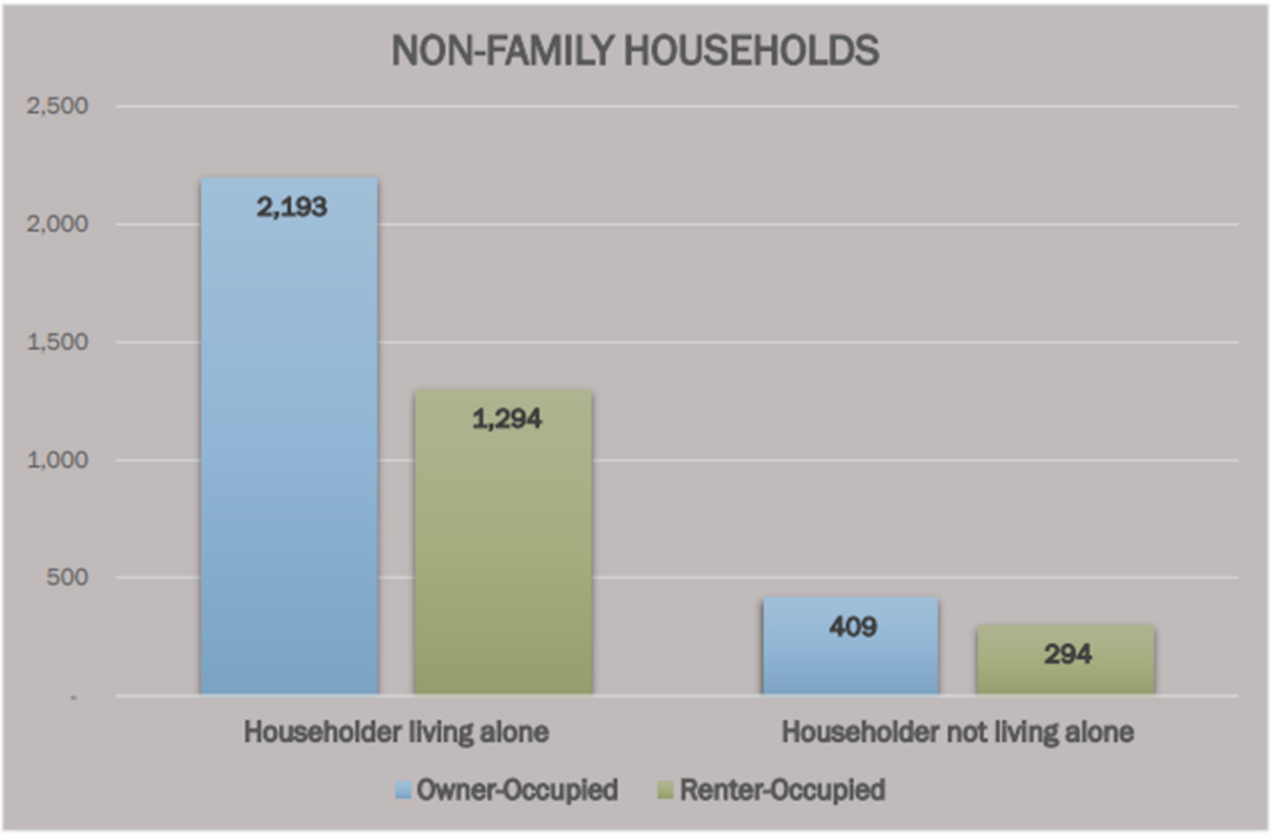
STATISTICAL INFORMATION





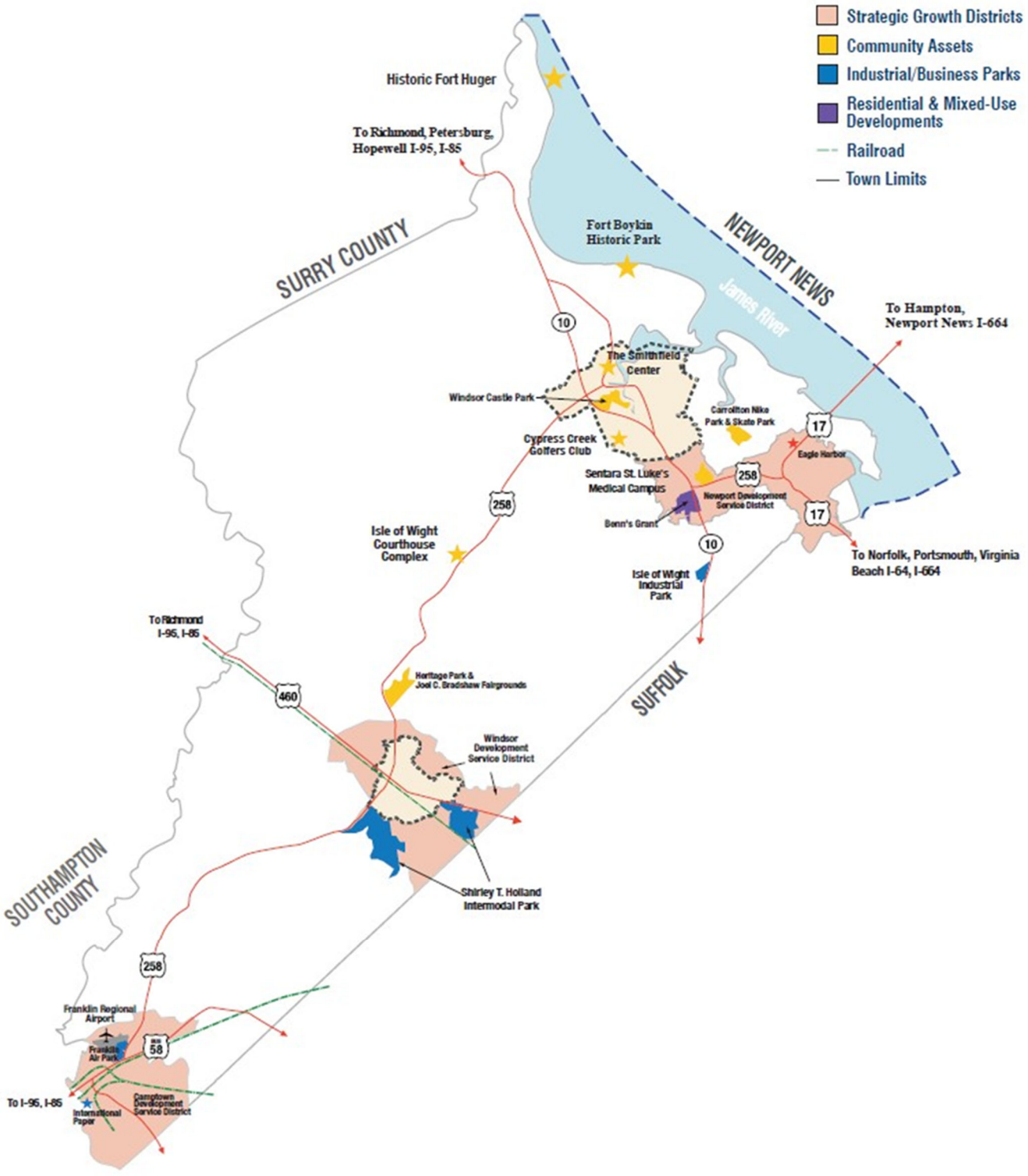
STATISTICAL INFORMATION





STATISTICAL INFORMATION

Facilities & Infrastructure



STATISTICAL INFORMATION

Demographic Profile

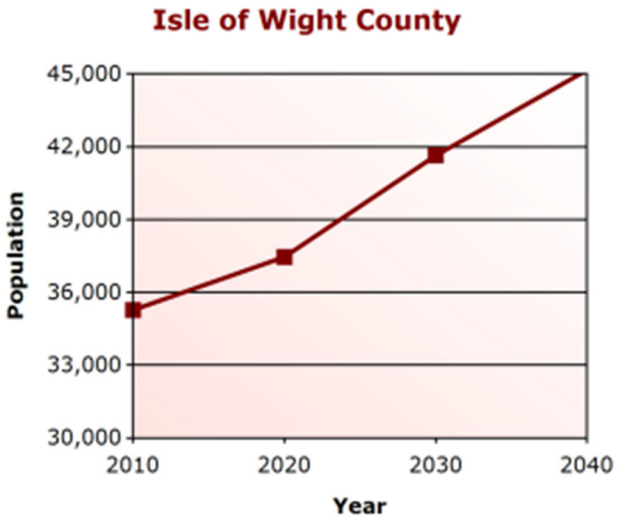
This Demographic Profile provides an in-depth analysis of the population in Isle of Wight County. Most of the data is produced by the U.S. Census Bureau.

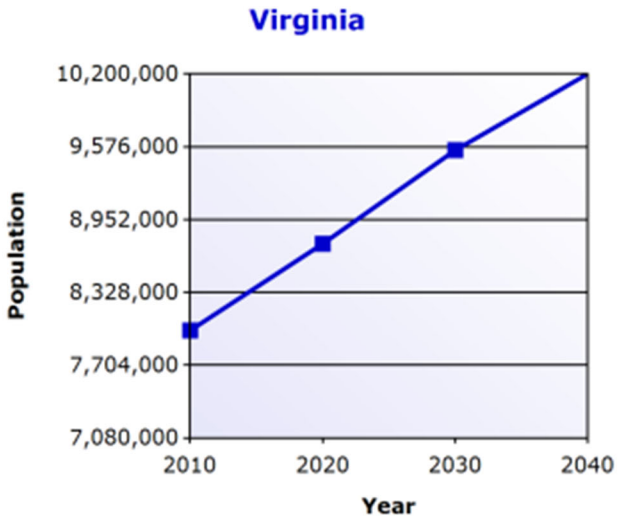
Population by Age

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

STATISTICAL INFORMATION

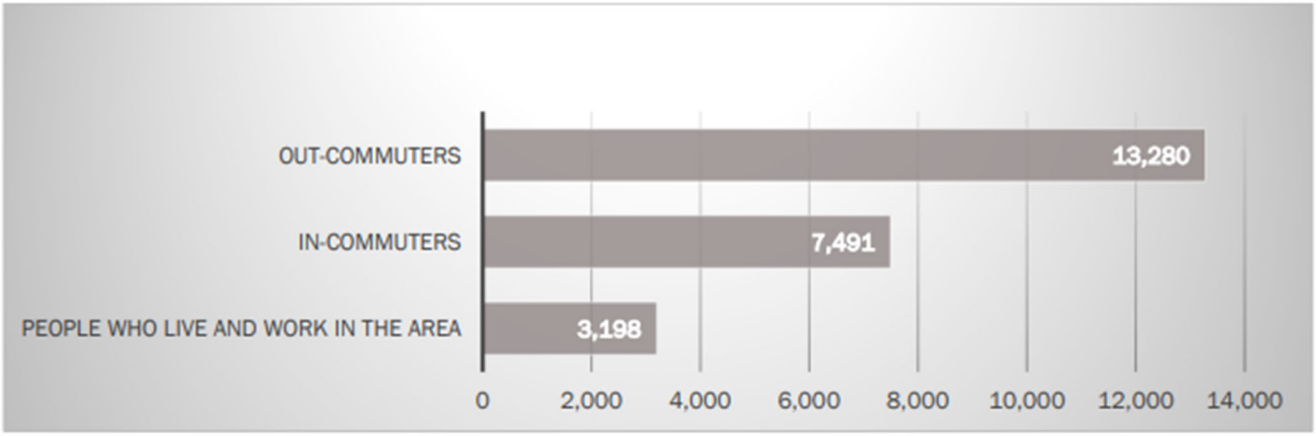
Population Change





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

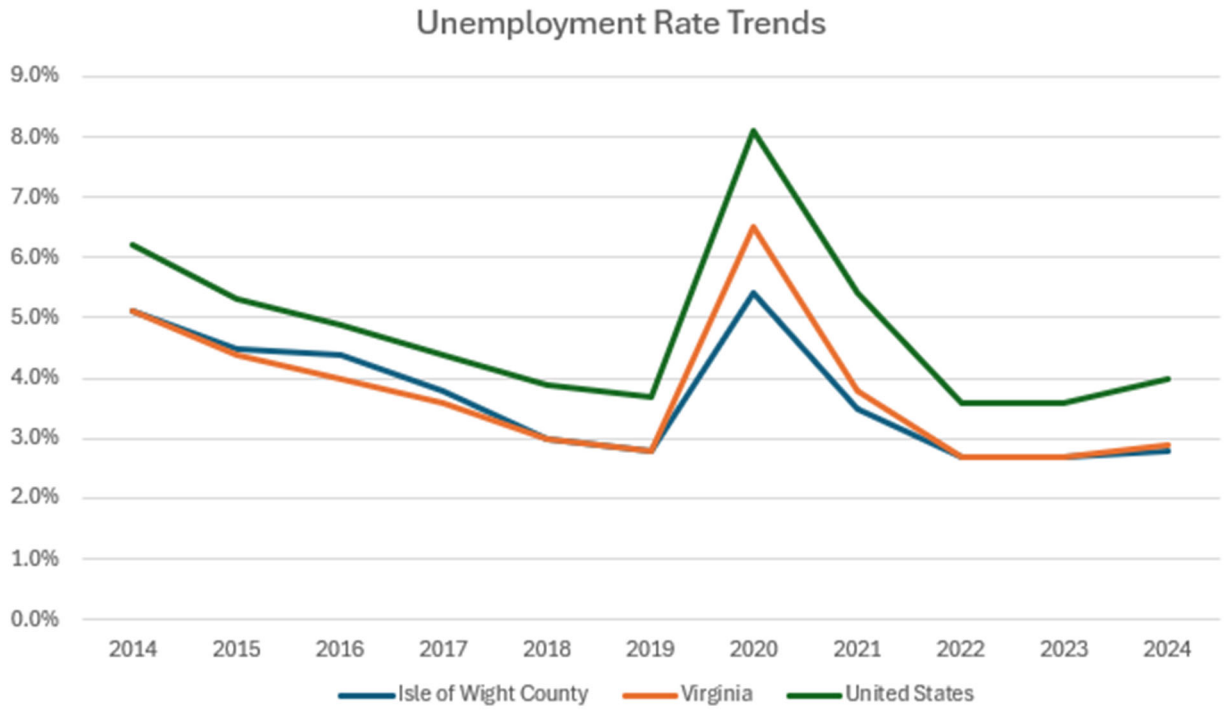
Commuting Patterns



STATISTICAL INFORMATION

Economic Profile

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



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

STATISTICAL INFORMATION

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

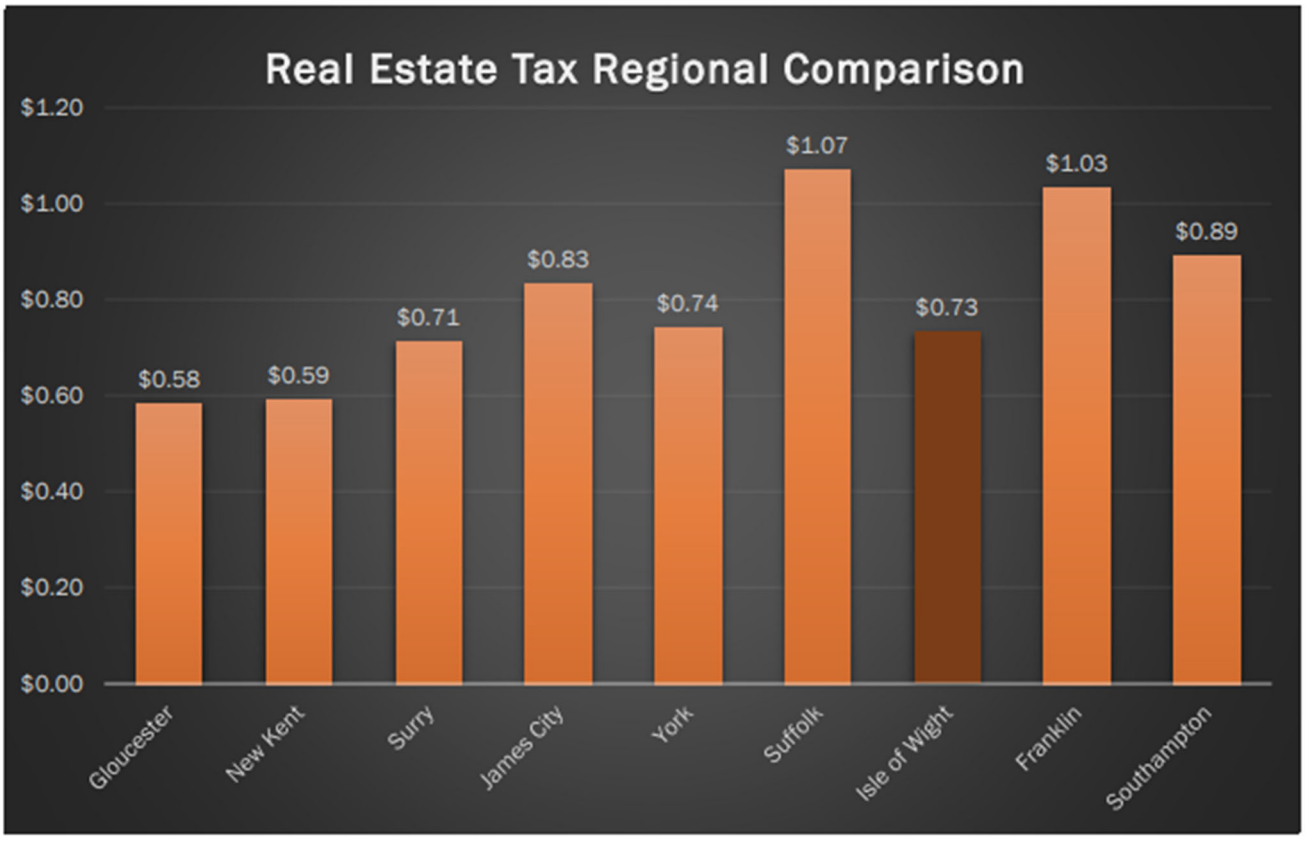
Employment by Industry

	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%

STATISTICAL INFORMATION

Principal Real Estate Taxpayers

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



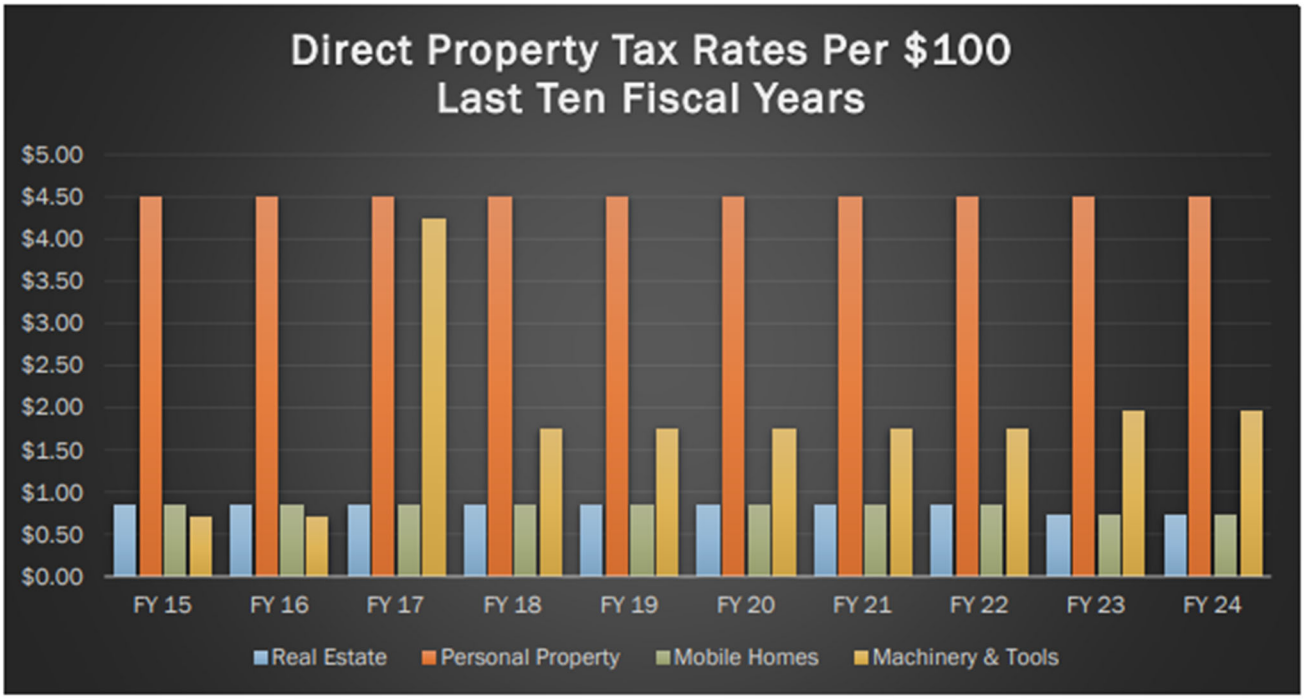
STATISTICAL INFORMATION

Principal Personal Property Taxpayers

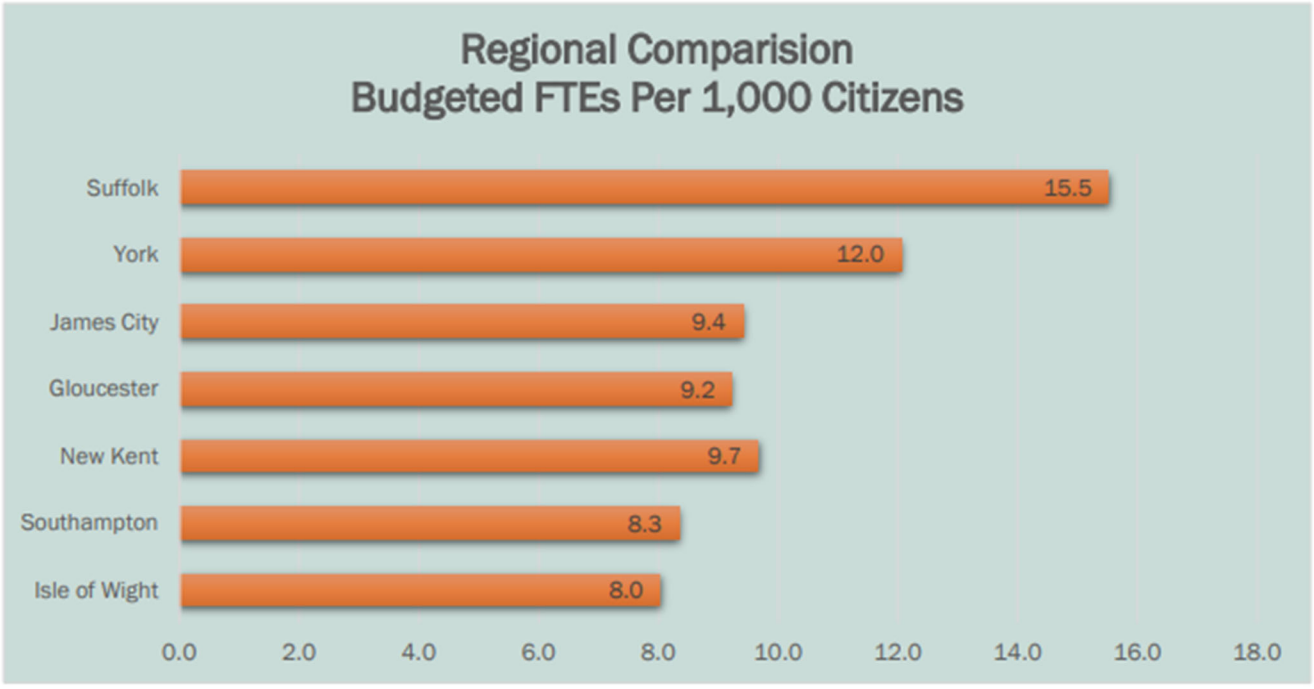
	Assessed Value	Percent of Total Assessed Value
International Paper	$153,438,213	17.22%
Gwaltney of Smithfield Ltd.	$53,935,697	6.05%
Keurig Green Mountain Inc	$38,195,460	4.29%
ST Tissue LLC	$24,782,074	2.78%
Cost Plus Inc.	$7,444,540	0.84%
Franklin Lumber LLC	$7,335,452	0.82%
Food Lion	$2,093,965	0.23%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



STATISTICAL INFORMATION

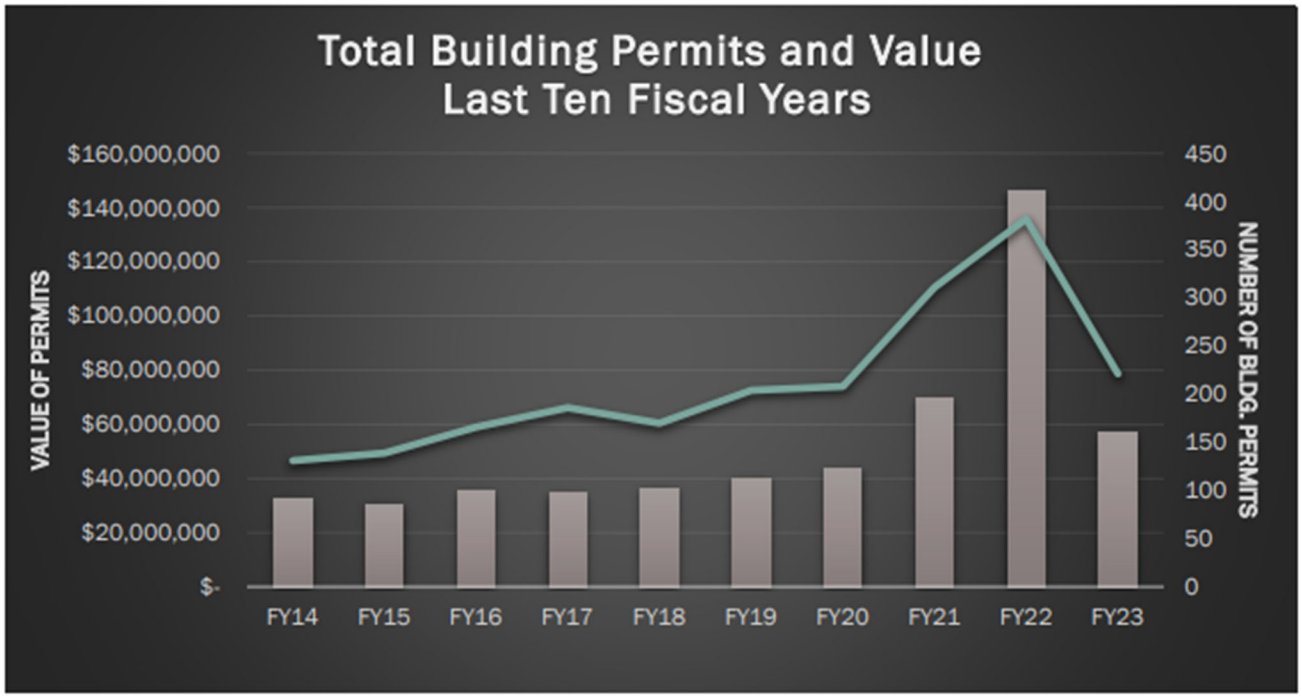


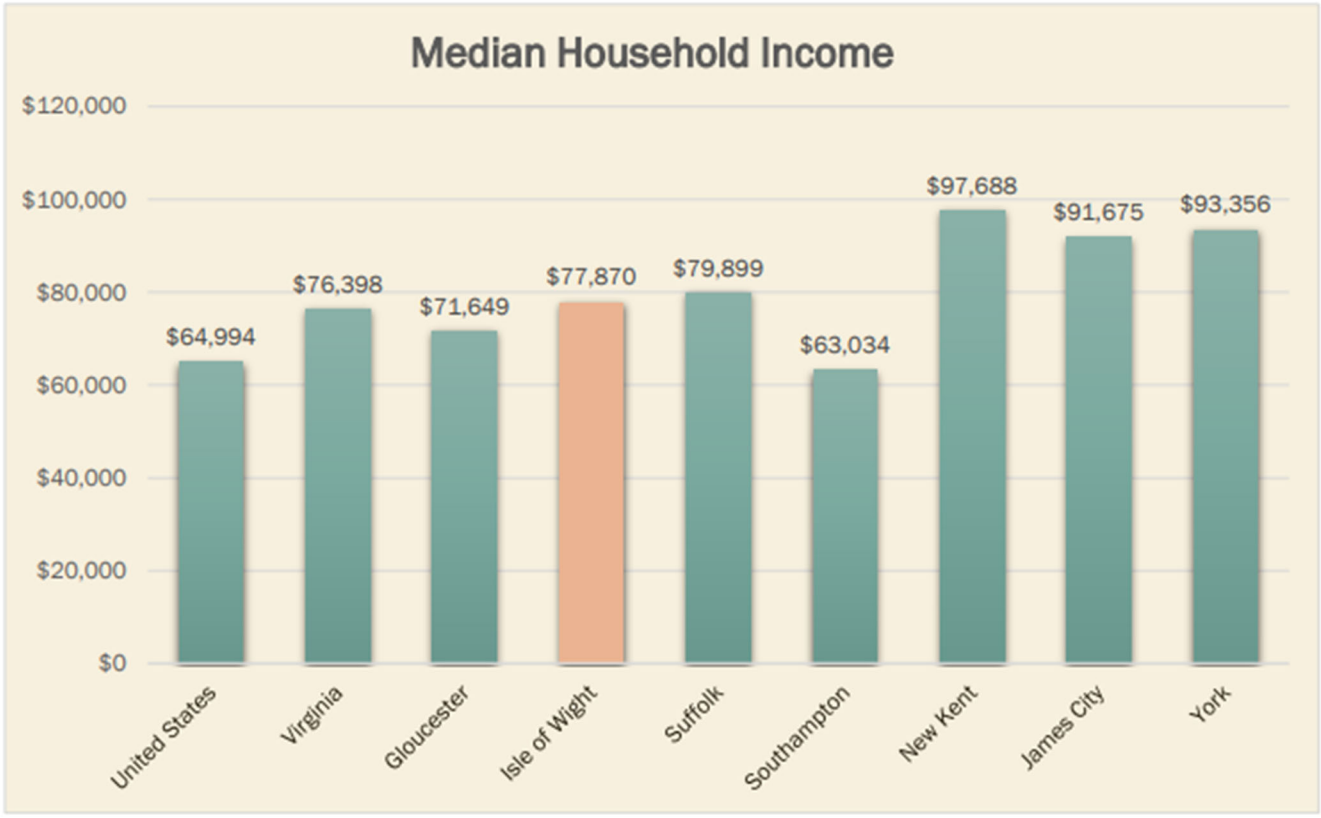
Source: Annual Comprehensive Financial Report, FY 2023



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

STATISTICAL INFORMATION





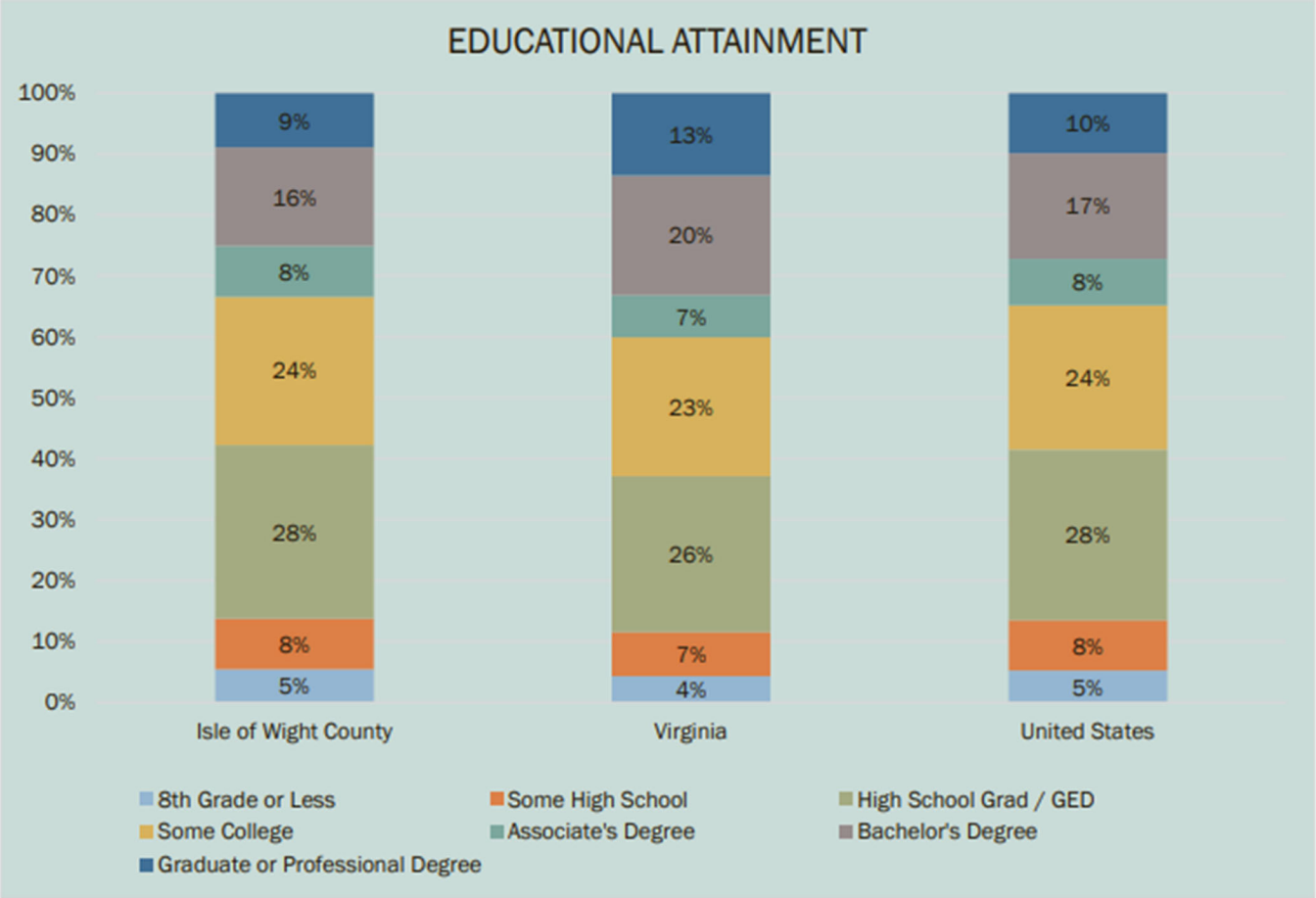
Source: U.S. Census Bureau, Median Household Income (in 2020 dollars), 5 Year Estimates

STATISTICAL INFORMATION

Education Profile

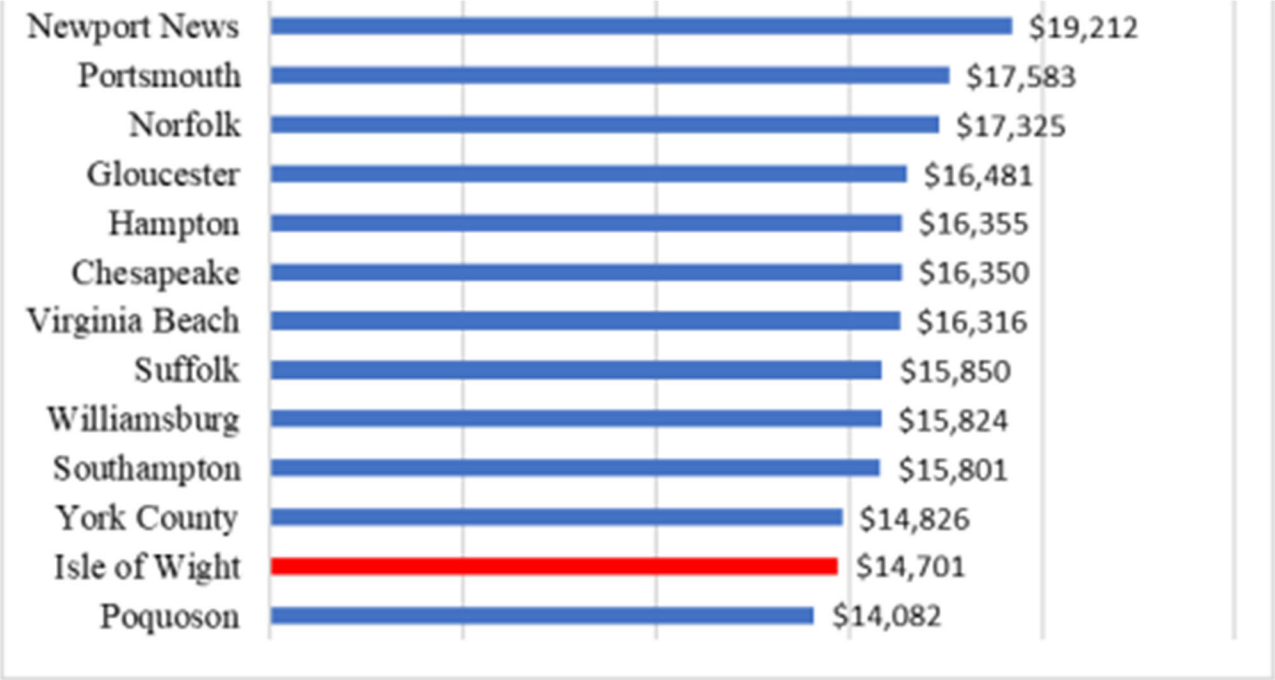
The Education profile for Isle of Wight County provides various data collected from the United States Census Bureau and the National Center for Education Statistics (NCES).

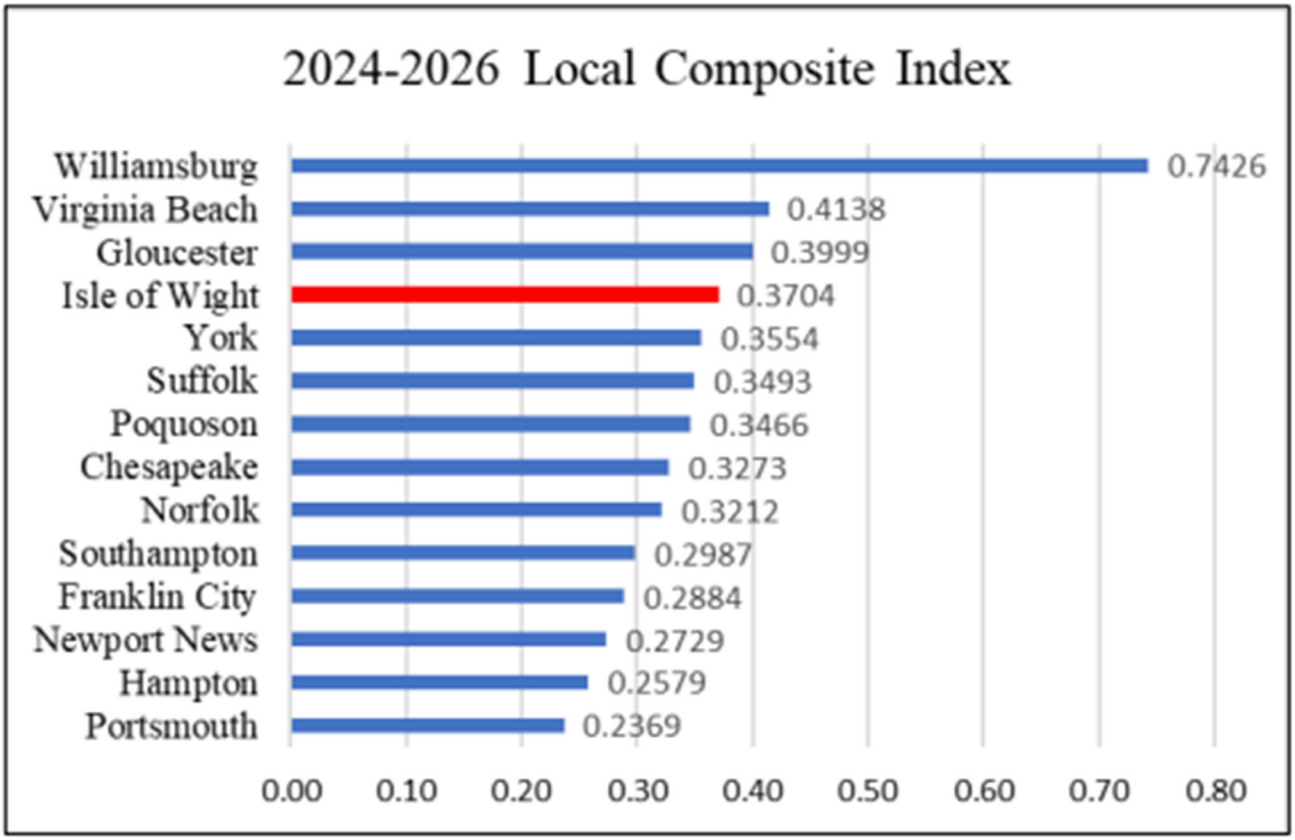
Educational Attainment	Isle of Wight County	Virginia	United States
8th Grade or Less	1,517	275,329	12,639,425
Some High School	2,337	464,075	20,093,117
High School Grad / GED	7,994	1,633,105	68,044,371
Some College	6,833	1,457,887	57,431,237
Associate's Degree	2,337	440,219	18,586,866
Bachelor's Degree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



STATISTICAL INFORMATION

Total Per Pupil Expenditures





Local Roots, Global Reach
ISLE OF WIGHT
COUNTY, VIRGINIA

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BUDGET DOCUMENT OVERVIEW

Isle of Wight Budget Development Calendar – FY2026-27

December 18, 2025	Budget Packages Distributed to Departments/ Agencies/Local Organizations & Web Posting
January 26, 2026	Departmental & Agency Budget Requests Due
January 27 – February 6, 2026	County Administrators Budget Development Meetings
February 16 – March 13, 2026	County Administrator's Budget Review Meetings
April 2, 2026	County Administrator's Proposed Budget Presented to the Board of Supervisors
April 9, 2026	Board of Supervisors' Budget Work Session
April 16, 2026	Board of Supervisors' Budget Work Session
April 23, 2026	Board of Supervisors' Public Hearing on Proposed Budget & Resolution
April 30, 2026	Board of Supervisors' Budget Work Session
May 7, 2026	Board of Supervisors' Budget Work Session
May 14, 2026	Adoption of County Budget & Ordinances

STRATEGIC PLANNING & BUDGET DEVELOPMENT PROCESS

OVERVIEW:

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

LONG TERM & SHORT TERM STRATEGIC PLANNING:

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

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

ANNUAL FIVE-YEAR BUDGET FORECAST:

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

STRATEGIC PLANNING & BUDGET DEVELOPMENT PROCESS

DEVELOPMENT OF THE ANNUAL CAPITAL IMPROVEMENTS PLAN (CIP):

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

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

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

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

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

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

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

STRATEGIC PLANNING & BUDGET DEVELOPMENT PROCESS

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

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

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

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

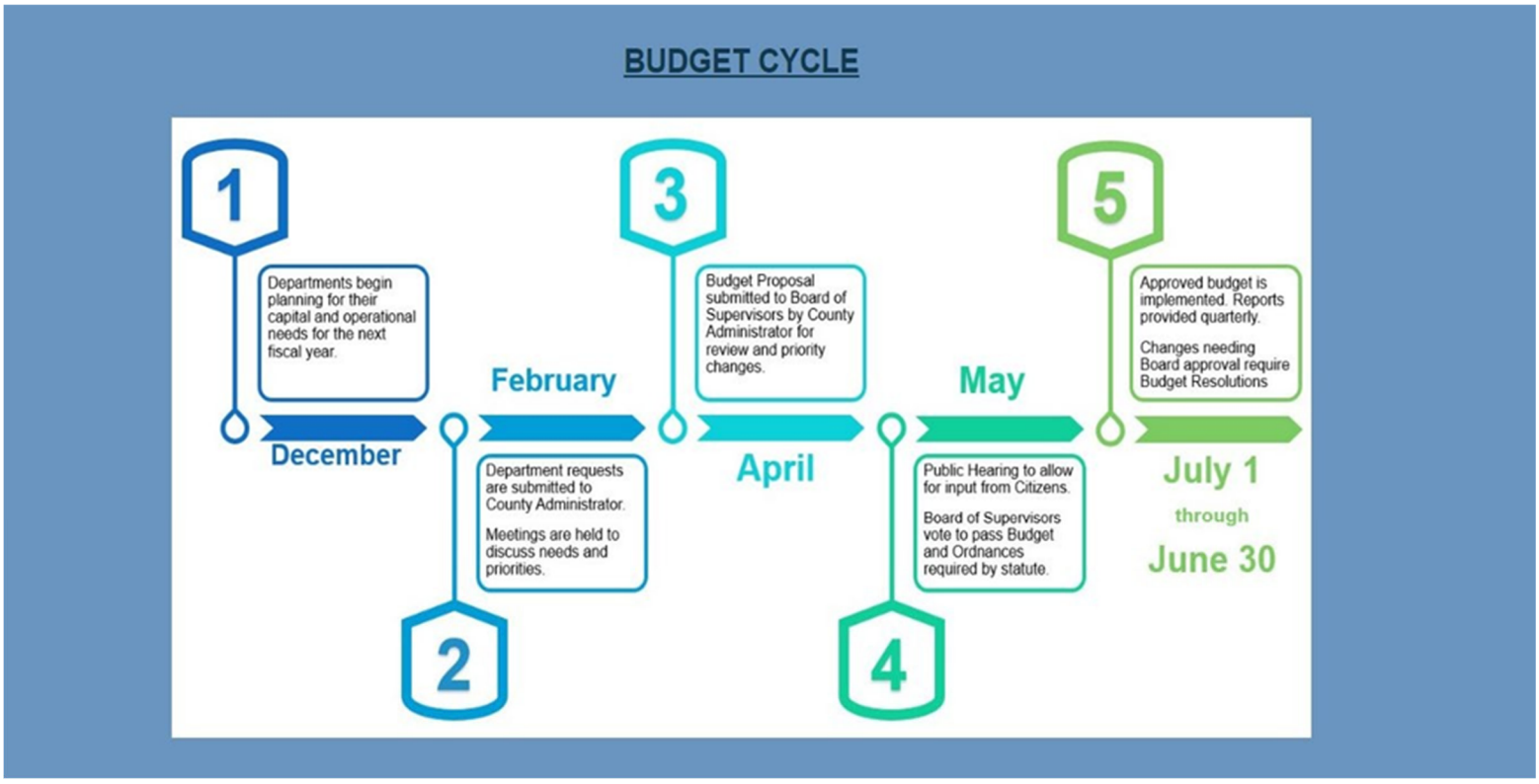
Funds are appropriated at the Fund level through an appropriations ordinance. Budgets for all funds are adopted on a basis consistent with generally accepted accounting principles applicable to governmental units. Budgeted amounts reflected in the financial statements are as originally adopted, unless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

STRATEGIC PLANNING & BUDGET DEVELOPMENT PROCESS

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

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

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



BUDGET OVERVIEW
COUNTY FINANCIAL STRUCTURE

DESCRIPTION OF ACCOUNT STRUCTURE

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

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

COUNTY FINANCIAL STRUCTURE

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
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.
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
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	
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
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.

COUNTY FINANCIAL STRUCTURE

FUND / FUNCTION RELATIONSHIP

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

COUNTY FINANCIAL STRUCTURE

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						✓

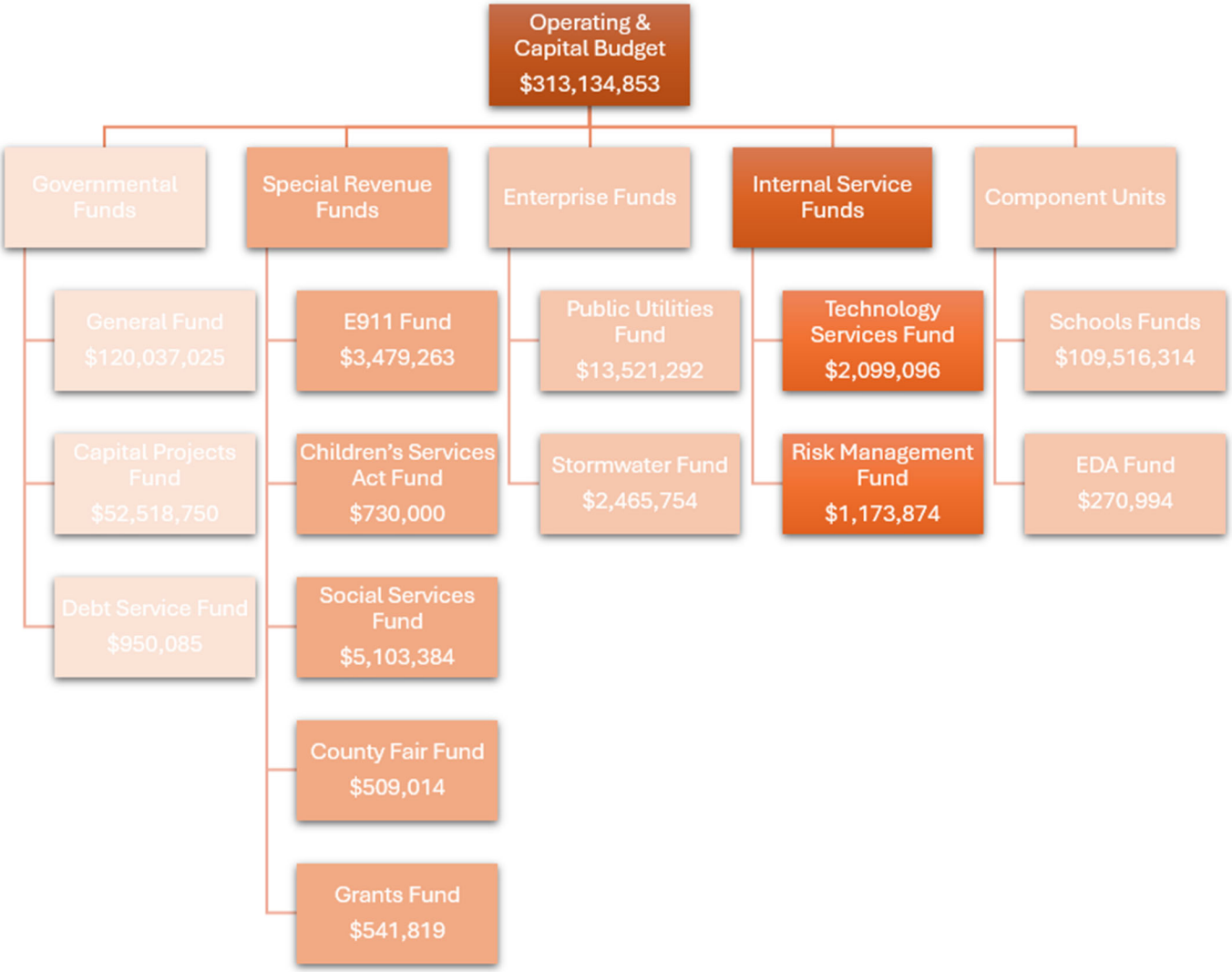
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FUND SUMMARIES & DETAILS

FY 2026-27 ADOPTED OPERATING & CAPITAL BUDGETS BY FUND



FY2026-27
All Funds Summary

	Adopted 2025-26	Adopted 2026-27	% Change
General Fund	113,219,262	120,037,025	6.0%
Debt Service Fund	945,130	950,085	0.5%
County Fair Fund	475,030	509,014	7.2%
E911 Fund	3,372,472	3,479,263	3.2%
Children's Services Act Fund	618,411	730,000	18.0%
Grants Fund	704,631	541,819	-23.1%
Capital Projects Fund	8,268,735	52,518,750	535.15%
Social Services Fund	5,582,296	5,103,384	-8.58%
Public Utilities Fund	12,955,043	13,521,292	4.4%
Stormwater Management Fund	1,052,579	2,465,754	134.3%
Technology Services Fund	1,973,737	2,099,096	6.4%
Risk Management Fund	1,062,634	1,173,874	10.5%
EDA Fund	2,626,098	270,994	-89.7%
Schools	99,734,024	109,516,314	9.8%
TOTAL	**$252,590,102**	**$312,916,664**	**23.88%**

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REVENUE ANALYSIS

EXECUTIVE SUMMARY

Recent weeks have demonstrated the effects of living in a global market environment. War in the Middle East has created more economic volatility, which impacts our local economy.

This forecast highlights two areas of revenue. The first is *long-term revenue,* which includes real estate and personal property. The second is *short-term revenue,* which includes sales tax and meals tax.

Last year, the number of housing starts was the highest since 2021. This provides a steady source of revenue in the pipeline since new residential construction takes 6 to 9 months to complete. Approval of new subdivisions ensures steady revenue growth, but it also ensures increased costs to fund basic services to the county's citizens.

Due to the higher cost of purchasing a new vehicle, used vehicles (older than 3 years) are in high demand, resulting in stable values for items that generally depreciate. Ninety-two percent of the vehicles in the county are models more than three years old, resulting in a level personal property revenue stream.

Short-term revenue, such as sales tax and meals tax, is subject to daily economic factors such as inflation, tariffs, and fuel prices. Products move from the manufacturer to warehouses and eventually to storefronts by truck, rail, and water. All methods of transportation rely on diesel fuel. The price of diesel fuel is up 60% from December 2025 to March 2026, which will impact the cost to consumers. As consumers pay more for goods and services, there is less personal discretionary funds for purchases, which may impact these *short-term revenue* sources.

This information supported by *The Beige Book,* published by the Federal Reserve System, Richmond Bank in February 2026. The report stated:

> "Manufacturers, however, reported an increase in price growth, with prices up about four percent compared to last year. Manufacturing firms reported non-wage input costs continued to increase as tariff ramifications were seen in foreign and domestic pricing."

Finally, a major impact on the Machinery & Tools category is the closure of Keurig - Dr. Pepper, the county's second-largest Personal Property taxpayer. The closure resulted in an $880,000 decline in M&T revenue with no replacement M&T revenue in FY27.

Because of the current instability in the financial markets, this forecast is very conservative, and revenues should be monitored in the coming months to determine future trends.

MAJOR LOCAL REVENUES

REAL ESTATE

Housing starts continued to rebound for the second consecutive year and increased 16% in calendar year 2025. There were 280 housing starts in 2025 compared to 241 in 2024. An analysis of the current January – February housing starts reveals the number of housing starts is the highest since 2021.

FY26 experienced substantial commercial development and construction growth. The two major retailers at the Crossings and the 460 Commerce Center were significant investments that expanded our real estate base. There are no large commercial new construction projects coming online in FY27.

Disabled Veterans: Tax relief for Disabled Veterans provides a total tax exemption on the dwelling and up to one acre of land owned by a Disabled Veteran. To qualify for the exemption, the veteran must have a 100% service-connected, permanent, and total disability as certified by the U.S. Department of Veterans Affairs. Qualification is not based on income or financial assets. Currently, 899 Disabled Veterans are receiving the exemption. Additionally, upon the death of the Disabled Veteran, the exemption is transferred to the surviving spouse, who will continue to receive the exemption until their death. This relief program is mandated by the Commonwealth of Virginia. The amount of tax exempted for Disabled Veterans in FY26 was approximately $3.2 million, which was a 47% increase over the previous year. The current median tax relief for the Disabled Veteran is approximately $3,400. It also represents approximately $413 million in assessments, and the median value of the home and lot exempted is $450,900. The amount of taxes exempted by the Disabled Veterans Relief program continues to increase annually. Last year, Isle of Wight County ranked 5th-highest in the state for the percentage of real estate assessments being applied to the Veterans exemption. The amount of relief in FY26 equates to almost 5 pennies on the real estate rate.

Elderly and Disabled: Tax relief for individuals who are 65 and older and disabled provides tax relief on the dwelling and up to one acre of land owned. Qualification for this program is based on income and net financial asset levels. Currently, 364 taxpayers are receiving relief, which is 70 fewer than the previous year's participants. The amount of real estate taxes abated for the Elderly and Disabled Relief Program in FY26 is approximately $440,000, which is $71,000 less than the previous year's relief. The maximum amount of relief an individual may receive is $2,000. The median amount of FY26 relief for the Elderly and Disabled Program is $1,157. This relief represents approximately $61 million in assessments, and the median value of the home and lot receiving relief is $180,500. The forecast below does not take into consideration the credits for these two relief programs.

FY27 Forecast: 3.4% increase in assessments, which will total $7,031,000 and revenue of $54,549,000 at the current real estate rate.

PERSONAL PROPERTY - MOTOR VEHICLES

The January 2026 J.D. Power Official Used Car Guide Update reported:

> "Used retail prices strengthened to close the year, rising +1.8% m/m (+$536) in December and finishing up +2.0% vs. 2024, signaling resilient downstream pricing.
> Wholesale values remained stable, up just +0.2% m/m (+$36), with 2025 wholesale prices +0.5% vs. 2024, reinforcing a stable upstream environment".

Used vehicles represent 92% of Isle of Wight County's taxable fleet and 73% of the total value. Because used vehicles make up a large portion of our total valuation, used prices impact our total valuation.

Additionally, the Car Tax Relief percentage will increase from 33% to 34% for 2026.
The Disabled Veterans personal property tax exemption is granted to approximately 1,027 individuals in 2025, and the vehicle tax is fully exempt with no maximum tax limit. The number of Veterans exempted is a 32% increase over last year. Additionally, 1,149 vehicles owned by active-duty service members and their spouses stationed here on military orders were exempted in 2025.

FY27 Forecast: 6.4% increase in assessments and revenue of $17,090,000.

PERSONAL PROPERTY - BUSINESS EQUIPMENT

Business equipment assessments increased due to commercial growth in 2025. There has been consistent growth in this category over the past seven years. The median growth rate of the past five years is 5%. As the county's commercial sector continues to expand, growth in business equipment purchases will continue.

FY27 Forecast: 1.7% increase in assessments, which will total $60,000,000 and revenue of $2,700,000.

MACHINERY & TOOLS

Keurig Green Mountain, the second largest personal property taxpayer, closed in 2025. This was a major impact to the Machinery and Tools revenue. The revenue lost totaled approximately $880,000 in revenue. Assessments are forecasted to be lower than FY26 assessments.

FY27 Forecast: 18.36% decrease in assessments, which will total $254,000,000 and revenue of $4,953,000.

MINOR LOCAL REVENUES

PUBLIC SERVICE

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

The real estate sales ratio conducted by the Department of Taxation reported a 2% decline in the median sales ratio estimate from 2025 to 2026. This decreased ratio will be applied to the public service properties and will result in decreased valuations and revenue.

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

Business equipment assessments increased due to commercial growth in 2025. There has been consistent growth in this category over the past seven years. The median growth rate of the past five years is 5%. As the county's commercial sector continues to expand, growth in business equipment purchases will continue.

FY27 Forecast: 17.6% increase in Public Service Real Estate assessments, which will total $281,000,000 and revenue of $2,178,000.

14.4% decrease in Public Service Personal Property assessments, which will total $1,221,000 and revenue of $54,900.

MOTOR VEHICLE LICENSE

The five previous years are used to determine the amount of revenue collected from the motor vehicle licenses. The forecast is for the motor vehicle license to remain level for FY27.

FY27 Forecast: 0.00% increase and revenue of $1,100,000.

MOBILE HOMES

For FY26, mobile home assessments increased by 5% from the previous year. Mobile home assessment square footage rates are locked in place for four years between reassessments. Because the county reassessed the real property as of July 1, 2023, mobile home values were reassessed effective January 1, 2024, using the new rate tables, which resulted in increased assessments in FY24.

FY27 Forecast: 11.3% increase in assessments and revenue of $207,000.

BOATS/AIRPLANES

In FY26, assessments of boats increased by 8%, and airplane assessments increased by 3%. The revenue from this category will increase for FY27.

FY27 Forecast: 6.3% increase in assessments, which will total $17,000,000 and revenue of $170,000.

EXCISE LOCAL REVENUES

BUSINESS LICENSES

Business license revenue was up significantly in the calendar year 2025 when compared to the previous year. Large commercial construction in the county resulted in increased revenue from the "contractor" category. There are no major commercial construction occurring in 2026 and the "contractor" category will be almost entirely from residential construction. Because the FY27 business license revenue is based on 2026 calendar year gross receipts, any slowdown in the economy will be realized in the 2027 business license revenue. Currently, all four of the major categories are trending lower than last year's revenue, with only 3 months remaining in the fiscal year. The level of gross receipts is an indicator of consumers pulling back spending in 2026 due to the uncertainty of the global economy.

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

FY27 Forecast: 21.4% increase and revenue of $1,498,000.

MEALS TAX

Meals tax revenue continues to have strong growth. This is due partly from an increased number of vendors located in the county and new businesses opening in FY27. With the increased costs of gasoline, meals tax revenue could be impacted as there is less discretionary dollars to spend. This category's forecast is conservative.

FY27 Forecast: 30.6% increase over the previous forecast and revenue of $1,600,000.

LODGING TAX

Revenue from the lodging tax declined 2% in FY25 after two years of strong growth. This is a volatile industry, and higher gasoline prices will impact travel. Forecasting for this tax is conservative.

FY27 Forecast: 4.3% decrease and revenue of $90,000.

EXCISE STATE REVENUES

SALES & USE TAX

Revenue for October through March of FY26 was compared to the same time period for FY25, FY24, FY23, and FY22, which represents the post Covid pandemic period. Receipts for the year to date were totaled, and the tested time period median was 52.6% of the yearly total. The current year's revenue was divided by the 52.6% median to estimate the revenue the Sales and Use tax will generate for FY26. Based on the current calculations, FY26 Sales and Use Tax revenue should be approximately $4,877,000 after the town's portion is disbursed. For the previous four years, the median change is 3%. The forecast represents the county's portion (69.11%) of the total allocation from the state.

FY27 Forecast: 6.0% decrease and revenue of $4,700,000.

COMMUNICATIONS TAX

Revenue for July – January of FY26 was compared to the same period for FY25, FY24, FY23, FY22,and FY21. Receipts for the year to date were totaled, and the median was 58.9% of the yearly total. The current year's revenue was divided by the 59.0% median to estimate the revenue the Communications Tax will generate for FY26. Based on the calculations, FY26 Communications Tax revenue should be approximately $866,000. For the previous five years, For the previous five years, the median change is -2.9%. Based on this year's revenue, we will see revenue decrease in FY27. The revenue forecast below is pre-911 system disbursement and does not reflect the 72% county portion.

FY27 Forecast: 3.4% decrease and revenue of $812,000[2].

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 FY26 was compared to the same time period for FY25, FY24, FY23, FY22 and FY21. Receipts for the year to date were totaled, and the median was 58.8% of the yearly totals. The current year's revenue was divided by the 58.8% median to estimate the revenue the Consumer Utility Tax will generate for FY26. Based on the calculations, FY26 Consumer Utility should generate approximately $1,036,000. For the previous five years, the median change is -1%. Revenues are forecasted to be higher than the FY26 forecast.

FY27 Forecast: 8.2% increase and revenue of $1,090,000.

CONSUMER UTILITY TAX

The Consumption Tax is levied on the electric and gas companies and is based on the actual use of electricity and gas consumed by individual users. This replaced the former gross receipts tax on the electric and gas companies. Revenue for July – January of FY26 was compared to the same period for FY25, FY24, FY23, FY22, and FY21. Receipts for the year to date were totaled, and the median was 56.5% of the yearly total. The current year's revenue was divided by the 56.5% median to estimate the revenue the Consumption Tax will generate for FY26. Based on the calculations, the FY26 Consumption Tax should be approximately $135,000. For the previous five years, the median change is 3%.

FY27 Forecast: 4 . 5 % increase and revenue of $139,000.

2 Revenue subject to allocation from General Fund to E911 Fund

SUMMARY

Current global economic conditions can negatively impact our local economy. The FY27 Forecast is very conservative, and economic trends should be monitored; the forecast should be adjusted accordingly. The chart below compares the FY26 Forecast to the FY27 Forecast.

CATEGORY	FY26 FORECAST	FY27 FORECAST2	CHANGE	% CHANG	NET REVENUE	TOTAL REVENUE	REVENUE PERCENTAGE
Real Estate	$ 6,803,000,000	$ 7,031,000,000	$ 228,000,000	3.4%	$ 1,767,000	$ 54,490,250	59%
PP - Vehicles	$ 357,000,000	$ 379,800,000	$ 22,800,000	6.4%	$ 1,026,000	$ 17,091,000	18%
PP - Business Equip.	$ 59,000,000	$ 60,000,000	$ 1,000,000	1.7%	$ 45,000	$ 2,700,000	3%
PP - M&T	$ 311,000,000	$ 254,000,000	$ (57,000,000)	-18.3%	$ (1,111,500)	$ 4,953,000	5%
Public Service RE	$ 239,000,000	$ 281,000,000	$ 42,000,000	17.6%	$ 325,500	$ 2,177,750	2%
Public Service PP	$ 1,427,000	$ 1,221,000	$ (206,000)	-14.4%	$ (9,270)	$ 54,945	0%
Motor Vehicle License	$ 1,100,000	$ 1,100,000	$ -	0.0%	$ -	$ 1,100,000	1%
PP - Mobile Homes	$ 24,000,000	$ 26,700,000	$ 2,700,000	11.3%	$ 20,925	$ 206,925	0%
PP - Boats/Airplanes	$ 16,000,000	$ 17,000,000	$ 1,000,000	6.3%	$ 10,000	$ 170,000	0%
Business License	$ 1,234,000	$ 1,498,000	$ 264,000	21.4%	$ 264,000	$ 1,498,000	2%
Meals Tax	$ 1,225,000	$ 1,600,000	$ 375,000	30.6%	$ 375,000	$ 1,600,000	2%
Lodging Tax	$ 94,000	$ 90,000	$ (4,000)	-4.3%	$ (4,000)	$ 90,000	0%
Sales & Use Tax	$ 5,000,000	$ 4,700,000	$ (300,000)	-6.0%	$ (300,000)	$ 4,700,000	5%
Communications Tax	$ 841,000	$ 812,000	$ (29,000)	-3.4%	$ (29,000)	$ 812,000	1%
Consumer Utility Tax	$ 1,007,000	$ 1,090,000	$ 83,000	8.2%	$ 83,000	$ 1,090,000	1%
Consumption Tax	$ 133,000	$ 139,000	$ 6,000	4.5%	$ 6,000	$ 139,000	0%
ADDITIONAL REVENUE					$ 2,468,655	$ 92,872,870	100%

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

CAPITAL PROJECT FUND REVENUES

The capital projects fund accounts for the revenues and expenditures of resources used to acquire and construct major capital facilities and equipment. Each year, the County adopts a capital improvement plan (CIP) to identify the major capital projects over a 10-year planning horizon. Projects identified in the first year of the CIP are considered for funding in the capital projects fund budget which is adopted by the Board of Supervisors as part of the budget process. The Capital Projects Fund budget for FY27 is $50.428 million. The major projects are for Public Schools, Parks and Recreation and Public Utilities. The major funding sources for these projects are Bond proceeds, transfers from General Fund, appropriated fund balance and various grants.

REVENUES

	FY25-26 ADOPTED	FY26-27 ADOPTED	PCT CHANGE
GOVERNMENTAL			
Grants & Donations	1,800,000	16,574,750	820.82%
Proffer Revenues	800,000	-	-100.00%
Bond Proceeds	568,000	30,305,000	5,235.39%
Transfer from General Fund	2,300,735	1,782,000	-22.55%
Stormwater Capital Fund Transfer	250,000	1,097,000	338.80%
Total Governmental Revenues	5,718,735	49,868,750	772.02%
ENTERPRISE			
Public Utilities Operating Fund Transfer	-	2,350,000	100.00%
Stormwater Operating Fund Transfer	-	300,000	100.00%
Grants & Donations	250,000	-	-100.00%
Appropriated Fund Balance	2,300,000	-	-100.00%
EDA Fund	-	110,000	100.00%
Total Enterprise Revenues	2,550,000	2,650,000	3.92%
TOTAL REVENUES	**8,268,735**	**52,518,750**	**535.15%**

PUBLIC UTILITIES FUND REVENUE

The Public Utilities Fund accounts for the provision of water and sewer services to county residents. All activities necessary to provide such services are accounted for in the utility fund. The public utility fund is budgeted at $13.607 million in FY27. Revenue is derived from a variety of charges for services including water and sewage connection fees, disconnect/reconnect fees, sewage treatment fees, sale of water, property rental, and other miscellaneous fees, as well as a transfer from the general fund. The fund is not self-sustaining and will rely on a transfer of $3.2 million from the general fund.

	FY25-26 ADOPTED	FY26-27 ADOPTED	PCT CHANGE
REVENUES			
Fees & Licenses	1,493,000	2,048,000	37.17%
Revenue From Use	33,000	33,000	0.00%
Charges for Services	6,865,000	7,235,000	5.39%
Miscellaneous	1,000	5,757	475.70%
Transfers	4,563,043	4,286,054	-6.07%
Total Revenues	**12,955,043**	**13,607,811**	**5.04%**

STORMATER 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 $2.540 million in FY27. 46% of the revenue for the Stormwater Management fund derive from fees.

	FY25-26 ADOPTED	FY26-27 ADOPTED	PCT CHANGE
REVENUES			
Fees & Licenses	1,048,679	1,184,500	12.95%
Miscellaneous	3,900	3,900	0.00%
Transfers	-	1,352,000	100.00%
Total Revenues	**1,052,579**	**2,540,400**	**141.35%**



PERSONNEL SUMMARY

ADOPTED FY 2026-27 OPERATING BUDGET
Personnel Summary

	FY 2024-25 Adopted	FY 2025-26 Adopted	FY2026-27 Adopted	Change	Notes:
General Fund:					
General Government					
Board of Supervisors	1.0	1.0	1.0	-	
County Administration	2.5	2.5	2.5	-	
Budget & Finance	8.0	8.0	8.0	-	
County Attorney	1.5	1.5	1.5	-	
Human Resources	4.0	4.0	4.0	-	
Commissioner of the Revenue	12.0	12.0	12.0	-	
Treasurer	8.0	8.0	8.0	-	
Purchasing	2.0	2.0	2.0	-	
Registrar	3.0	3.0	3.0	-	
Total General Government	42.0	42.0	42.0	-	
Judicial:					
Clerk of the Circuit Court	7.0	8.0	8.0	-	
Circuit Court Judges	1.0	1.0	1.0	-	
Commonwealth's Attorney	8.0	8.0	8.0	-	
Total Judicial	16.0	17.0	17.0	-	
Public Safety:					
Sheriff Department	73.25	75.25	75.25	-	
Sheriff - Animal Shelter	8.0	8.0	8.0	-	
Fire & Rescue - Response	31.0	34.0	37.0	**3.0**	
Fire & Rescue - Emergency Management & Billing	6.0	9.0	11.0	**2.0**	
Codes Inspections	8.0	8.0	8.0	-	
Total Public Safety	126.25	134.25	139.25	**5.0**	
General Services:					
Public Works - Administration	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	11.0	-	
Public Works - Capital Programs & Inspections	0.9	0.9	0.9	-	
Transportation	3.0	3.0	3.0	-	
Total General Services	26.9	26.9	27.9	-	
Parks, Recreation & Cultural:					
Parks & Recreation - Administration	3.0	3.0	3.0	-	
Parks & Recreation - Gateways & Grounds	15.0	15.0	16.0	1.0	
Parks & Recreation - Programs	6.0	6.0	6.0	-	
Total Parks, Recreation & Cultural	24.0	24.0	25.0	1.0	

ADOPTED FY 2026-27 OPERATING BUDGET
Personnel Summary

	FY 2024-25 Adopted	FY 2025-26 Adopted	FY 2026-27 Adopted	Change	Notes:
General Fund:					
Community Development:					
Planning & Zoning	9.0	9.0	9.0	-	
Economic Development	4.0	4.0	4.0	-	
Tourism	4.0	4.0	4.0	-	
Communications	2.0	2.0	2.0	-	
Total General Government	19.0	19.0	19.0	-	
Total General Fund	**254.15**	**264.15**	**270.15**	**6.0**	
Special Revenue Funds:					
E911 Dispatch	21.75	21.75	21.75	-	
Total Special Revenue Funds	**21.75**	**21.75**	**21.75**	-	
Enterprise Funds:					
Public Utilities:					
Public Utility Fund - Administration	6.8	6.8	6.8	-	
Public Utility Fund - Water	9.5	9.5	9.5	-	
Public Utility Fund - Sewer	7.5	7.5	7.5	-	
Stormwater Management:					
Stormwater Management Fund	8.3	8.3	8.3	-	
Total Enterprise Funds	**32.1**	**32.1**	**32.1**	-	
Internal Service Funds				-	
Risk Management	2.0	2.0	2.0	-	
Technology Services	9.0	9.0	10.0	**1.0**	
Total Internal Service Funds	**11.0**	**11.0**	**12.0**	**1.0**	
Total All Funds	**319.0**	**329.0**	**336.0**	**7.0**	

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Personnel Requests

Position Requests	FT - Salary	PT - Salary	OT	Holiday Pay	Subtotal	FICA - 7.65%	VRS - 11.31%	Health Ins. - $24,561	GL - 1.18%	Deferred Comp. - $600	Total	FTE	Equipment	Vehicles
Community Development														
NEW-Code Enforcement Officer	41,134		-	-	41,134	3,147	4,652	24,561	551	600	**74,645**	1.00	1,500	47,000
					-	-					-			
Commonwealth Attorney														
NEW-Restore PT Budget		42,642			42,642	3,262					**45,904**	0.05		
County Attorney														
New-Staff Attorney	107,912		-	-	107,912	8,255	12,205	24,561	1,446	600	**154,979**	1.00	1,500	
Fire Rescue														
NEW-Fire Medic II	390,000	-	40,248	-	430,248	32,914	48,661	147,366	5,765	3,600	**668,554**	6.00	42,960	
NEW-Pharmacy Technician	65,000	-	-	-	65,000	4,973	7,352	24,561	871	600	**103,356**	1.00	7,160	
NEW-Lieutenant	84,000	-			84,000	6,426	9,500	24,561	1,126	600	**126,213**	1.00	7,160	
NEW-Part Time Funding	-	75,000	-		75,000	5,738	-	-		-	**80,738**	0.05	-	
NEW-PT to FT	38,000		-	-	38,000	2,907	4,298	24,561	684	600	**71,050**	1.00	-	
NEW-Holiday Pay			50,000		50,000	3,825	-	-	0	-	**53,825**	0.00		
NEW-Overtime			100,000		100,000	7,650	-	-	0	-	**107,650**			
Information Technology														
NEW-GIS Technician	52,499	ADD THIS	-	-	52,499	4,016	5,938	24,561	703	600	**88,317**	1.00	2,500	
Parks & Recreation														
NEW-Grounds & Landscape Supervisor	43,191				43,191	3,304	4,885	24,561	579	600	**77,120**	1.00	1,130	
Sheriff														
NEW-Kennel Attendants	66,200	-	-	-	66,200	5,064	7,487	49,122	887	1,200	**129,961**	2.00		
Grant Funded to County Funded Positions	307,055	-	-	-	307,055						**307,055**	4.00		
Public Utilities														
NEW-Utility System Worker	74,620	-	-	-	74,620	5,708	8,440	49,122	1,000	1,200	**140,090**	2.00	2,000	
		-	-	-	-	-	-		-		-			
	37,310	-	-	-	37,310	2,854	4,220	24,561	500	600	**70,045**		-	
		-	-	-	-	-	-		-		-		-	
		-	-	-	-	-	-		-		-		-	
Treasurer														
NEW-Deputy Clerk II	37,310	-	-	-	37,310	2,854	4,220	24,561	500	600	**70,045**	1.00	1,500	
										GF	**1,804,868**	18.05	62,780	
										Pub. Utilities	**210,135**	2	2000	

Local Roots, Global Reach
ISLE OF WIGHT
COUNTY, VIRGINIA

DEBT DETAIL

Isle of Wight County
Adopted FY 2026-27 Operating Budget
COUNTY DEBT DETAIL

GENERAL FUND

	Principal	Interest	Total
General Obligation Debt			
General Government	44,116,059	11,405,148	55,521,207
Schools	68,683,760	18,259,539	86,943,299
Total General Obligation Debt	**112,799,819**	**29,664,687**	**142,464,506**
Capital Lease Financing			
General Government	1,860,255	136,255	1,996,510
Tourism	28,054	2,324	30,378
Total Capital Lease Financing	**1,888,309**	**138,579**	**2,026,888**
Total General Fund Debt	**114,688,128**	**29,803,266**	**144,491,394**

PUBLIC UTILITY FUND

	Principal	Interest	Total
General Obligation Debt			
Total General Obligation Debt	**26,740,345**	**5,283,281**	**32,023,626**
Capital Lease Financing			
Total Capital Lease Financing	**6,835**	**35**	**6,870**
Total Public Utility Fund	**26,747,180**	**5,283,316**	**32,030,496**

ALL FUNDS

Outstanding County Debt			
General Government	45,976,314	11,541,403	57,517,717
Tourism	28,054	2,324	30,378
Schools	68,683,760	18,259,539	86,943,299
Public Utility	26,747,180	5,283,316	32,030,496
Total County Debt	**141,435,308**	**35,086,582**	**176,521,890**

Isle of Wight County
Adopted FY 2026-27 Operating Budget
COUNTY DEBT DETAIL
Debt Ratio Policy Limitations

FY 27 PROJECTION

Debt Ratio Policy Limitations

4% Debt as a Percentage of Assessed Value

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

	FY27
Assessed Value	8,051,066,255
Allowed Debt Limit	***X 4%***
Debt Allowed	322,042,650
Current Debt	141,435,508
Actual	***1.76%***
Available for Issue	**180,607,342**
Proposed New Debt	30,305,000
Meet or Exceed Limit?	Meets

12% Debt Service as a Percentage of General Government Expenditures

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

	FY27
Governmental Exp *(net of School & Capital)*	86,278,975
School Operating *(incl Food Svc)*	109,516,314
Budget	195,795,289
Allowed Debt Service	***X 12%***
Debt Service Allowed	23,495,435
Current Debt Service	16,121,056
Actual	***8.23%***
Available For New Debt	**$7,374,379**
Proposed New Debt	838,500
Meet or Exceed Limit?	Meets

DEBT SERVICE

GENERAL FUND	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	FY 2027 Adopted	PCT Change
Redemption Of Principal	4,096,353	4,218,714	4,218,714	4,499,378	4,651,908	3.39%
Redempt Principal-Schools	3,284,994	3,379,208	3,379,208	3,950,865	4,167,934	5.49%
Principal Lease	595,688	809,138	805,588	649,826	721,229	10.99%
Interest Payments	1,725,684	1,590,299	1,590,299	1,446,247	1,293,004	-10.60%
Interest Pay Schools	2,305,466	2,210,239	2,210,239	2,512,171	2,298,979	-8.49%
Interest Lease	41,501	95,415	94,624	62,102	64,324	3.58%
SBITA Financing Interest	572	-	-	-	-	0.00%
Administrative Fees	20,417	24,000	24,000	24,000	24,000	0.00%
PACE Interest Payments	209,836	209,836	209,836	209,836	209,836	0.00%
Transfer to Debt Service	204,468	272,275	511,764	-	-	0.00%
Total Debt Service	**12,484,979**	**12,809,124**	**13,044,272**	**13,354,425**	**13,431,214**	**0.58%**

PUBLIC UTILITIES	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	FY 2027 Adopted	PCT Change
Redemption of Principal	-	1,845,735	1,845,735	1,912,180	1,986,933	3.91%
Principal (Lease)	-	45,247	45,247	10,940	6,835	-37.52%
Interest Payments	872,407	839,630	839,630	772,708	702,909	-9.03%
Interest (Lease)	1,293	765	765	131	35	-73.28%
Total Debt Service	**873,700**	**2,731,377**	**2,731,377**	**2,695,959**	**2,696,712**	**0.03%**

DEBT SERVICE

COMBINED PRINCIPAL AND INTEREST BY FISCAL YEAR			
YEAR	PRINCIPAL	INTEREST	TOTAL
2027	10,806,775	4,504,729	**15,311,504**
2028	9,976,668	3,801,444	**13,778,112**
2029	9,377,668	3,456,251	**12,833,919**
2030	9,694,052	3,138,198	**12,832,250**
2031	9,895,000	2,811,245	**12,706,245**
2032	9,115,000	2,508,430	**11,623,430**
2033	7,515,000	2,246,030	**9,761,030**
2034	6,535,000	2,039,221	**8,574,221**
2035	6,700,000	1,872,584	**8,572,584**
2036	6,865,000	1,709,715	**8,574,715**
2037	7,025,000	1,541,697	**8,566,697**
2038	7,205,000	1,368,913	**8,573,913**
2039	7,380,000	1,288,438	**8,668,438**
2040	7,580,000	773,495	**8,353,495**
2041	4,350,000	607,528	**4,957,528**
2042	4,470,000	479,433	**4,949,433**
2043	4,610,000	346,549	**4,956,433**
2044	3,465,000	231,472	**3,696,472**
2045	3,190,000	141,822	**3,331,822**
2046	2,735,000	65,022	**2,800,022**
2047	1,050,000	15,750	**1,065,750**

DEBT SERVICE RESERVE FUND

REVENUES	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	FY 2027 Adopted	PCT Change
Transfer From General Fund	204,468	272,275	511,754	-	-	0.00%
Appropriated Fund Balance	-	673,333	673,333	945,130	950,085	0.52%
Total Revenues	**204,468**	**945,608**	**1,185,097**	**945,130**	**950,085**	**-0.52%**

EXPENDITURES	FY 2024 Actual	FY 2025 Original	FY 2025 Amended	FY 2026 Adopted	FY 2027 Adopted	PCT Change
Transfer to Public Utilities	948,240	945,608	945,608	945,130	950,085	0.52%
Debt Service Reserve	-	-	239,489	-	-	0.00%
Total Expenditures	**948,240**	**945,608**	**1,185,097**	**945,130**	**950,085**	**0.52%**

COUNTY BOND RATINGS

A bond rating provides credit risk evaluation and provides an opinion on the creditworthiness of a bond issue. A rating is a letter grade given to bonds that indicates credit quality. A bond rating does not provide a recommendation to invest in a bond and does not evaluate the risk preference of the investor. While many considerations are used for the investment decision making process, the bond rating is often the single most important factor affecting the interest cost on bonds.

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

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

Rating Criteria

There are four primary factors that comprise credit rating grades:

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

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

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

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FUND BALANCE DETAIL

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

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

COUNTY FUND BALANCE POLICY

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

as of 3/6/2025

PROJECTED FUND BALANCE CALCULATION

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

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

Local Roots, Global Reach
ISLE OF WIGHT
COUNTY, VIRGINIA

GENERAL FUND

Isle of Wight County
Adopted FY 2026-27 Operating Budget
General Fund Revenues

	FY 2025 Amended	FY 2025 Actual	FY 2026 Original	FY 2026 Amended	FY 2027 Adopted	PCT Change
Real Property Taxes						
Real Estate - Current	47,459,476	45,279,350	51,220,000	51,220,000	55,812,078	7.74%
Real Estate - Delinquent	750,000	132,251	600,000	600,000	600,000	0.00%
Public Service Property	1,551,300	1,050,277	1,928,000	1,928,000	2,100,000	8.92%
Personal Property- Current	14,700,000	16,142,528	14,850,000	14,850,000	16,406,706	10.48%
Personal Property- Delinquent	1,300,000	461,906	1,500,000	1,500,000	1,000,000	-33.33%
Mobile Home Tax - Current	155,000	165,984	160,000	160,000	195,455	22.16%
Mob. Home Tax -- Delinquent	20,000	11,545	20,000	20,000	20,000	0.00%
Boat/Airplane Tax - Current	130,000	192,955	155,000	155,000	160,050	3.26%
Boat/Airplane Tax - Delinquent	15,000	4,145	15,000	15,000	15,000	0.00%
Machinery & Tools -Current & Delinquent	6,220,000	6,056,739	5,732,000	5,732,000	4,728,750	-17.50%
Equipment-Current	2,285,000	2,492,657	2,655,000	2,655,000	2,700,000	1.69%
Equipment-Delinquent	-	2,421	-	1	-	-100.00%
Penalty	550,000	754,013	600,000	600,000	700,000	16.67%
Interest	250,000	401,023	275,000	275,000	300,000	9.09%
Total Real Property Taxes	75,385,776	73,147,794	79,710,000	79,710,001	84,738,039	6.31%
Other Local Taxes						
Local Sales & Use	4,639,489	4,990,605	5,223,000	5,223,000	4,800,000	-8.10%
Consumer Utility Tax	1,175,000	970,591	1,007,000	1,007,000	1,088,000	8.04%
Consumption Tax	140,000	117,808	133,000	133,000	138,000	3.76%
Business License Tax	1,200,000	1,493,917	1,207,000	1,207,000	1,498,000	24.11%
Motor Vehicles License Current	1,100,000	1,106,211	1,100,000	1,100,000	1,100,000	0.00%
Motor Vehicle Licenses-Delinquent	60,000	23,159	48,000	48,000	48,000	0.00%
Penalty - Taxes	7,000	17,144	10,000	10,000	15,000	50.00%
Interest - Taxes	4,000	8,353	5,000	5,000	15,000	200.00%
Taxes on Record/Wills-Local	600,000	600,105	600,000	600,000	600,000	0.00%
Lodging Tax	90,000	88,896	94,000	94,000	87,000	-7.45%
Meals Tax	1,140,000	1,301,595	1,225,000	1,225,000	1,430,000	16.73%
Communications Sales & Use Tax	480,000	492,101	480,000	480,000	480,000	0.00%
Bank Stock Tax	15,000	26,149	22,000	22,000	22,000	0.00%
Total Other Property Taxes	10,650,489	11,236,633	11,154,000	11,154,000	11,321,000	1.50%
Permits, Fees & Licenses						
Animal License	35,000	64,055	35,000	35,000	36,000	2.86%
Land Use Application Fees	-	200	-	-	-	0.00%
Land Transfer Fees	1,000	1,193	1,000	1,000	1,000	0.00%
Inspections Technology Fee	20,000	26,057	20,000	20,000	20,000	0.00%
Zoning Use & Subdiv Ord Fee	75,000	117,601	75,000	75,000	75,000	0.00%
Building & Misc Permits & Fees	600,000	587,458	620,000	620,000	620,000	0.00%
Solid Waste Franchise Fee	40,000	47,871	48,000	48,000	48,000	0.00%
Concealed Weapon Permit Fee	40,000	31,388	30,000	30,000	30,000	0.00%
Total Permits, Fees & Licenses	811,000	875,823	829,000	829,000	830,000	0.12%

Isle of Wight County
Adopted FY 2026-27 Operating Budget
General Fund Revenues

	FY 2025 Amended	FY 2025 Actual	FY 2026 Original	FY 2026 Amended	FY 2027 Adopted	PCT Change
Fines & Forfeitures						
Court Fines and Forfeitures	85,000	97,864	100,000	100,000	100,000	17.65%
Interest - Court Fine & Forft	4,500	6,684	5,000	5,000	5,000	11.11%
County Code Violations	5,000	32,020	5,000	5,000	5,000	0.00%
Electronic Summons Assessment	10,000	9,357	12,000	12,000	12,000	100.00%
Total Fines & Forfeitures	104,500	145,925	122,000	122,000	122,000	16.75%
Revenue From Use						
Interest Revenue	1,700,000	2,392,754	1,700,000	1,700,000	1,700,000	0.00%
Property Rental	175,000	(5,998)	200,000	200,000	200,000	0.00%
Lease Revenue	-	201,826	-	-	-	0.00%
Unrealized Gain on Investment	-	63,270	-	-	-	0.00%
Total Revenue from Use	1,875,000	2,651,852	1,900,000	1,900,000	1,900,000	0.00%
Charges For Services						
Set Off Collection Fee	100,000	138,072	100,000	100,000	100,000	0.00%
Finance Administration Fee	500	1,200	500	500	600	20.00%
Court Security Fee	100,000	104,897	100,000	100,000	100,000	0.00%
Sheriff's Fees	2,000	-	2,000	2,000	2,000	0.00%
Sheriff Extradition Revenue	2,000	9,109	2,000	2,000	2,000	0.00%
Law Library Fees	9,000	10,624	9,000	9,000	9,000	0.00%
Bldg Const Court Fees	12,000	13,952	13,000	13,000	13,000	0.00%
Courthouse Construction Fees	20,000	23,356	20,000	20,000	20,000	0.00%
Reimb for Court Appointed Atty	2,000	5,920	3,000	3,000	3,000	0.00%
Commonwealth'S Attorney Fees	3,000	2,984	3,000	3,000	3,000	0.00%
Fingerprinting	1,000	280	500	500	500	0.00%
Adoption Fees	15,000	17,399	12,000	12,000	15,000	25.00%
Impound Fees	1,000	329	1,000	1,000	1,000	0.00%
Quarantine Fees	-	400	-	-	-	0.00%
Kennel Fees	-	20	-	-	-	0.00%
Miscellaneous Charges for Srvc	-	1,407	-	-	-	0.00%
EMS Revenue Recovery	1,258,000	1,114,212	1,400,000	1,400,000	1,400,000	0.00%
EMS Records Request Fee	-	1,417	-	-	-	0.00%
Field Hockey Camp	-	380	-	-	-	0.00%
Treasurer Admin SC	-	100	-	-	-	0.00%
Treasurer Admin Fees	200,000	287,927	200,000	200,000	225,000	0.00%
DMV Hold Administration Fee	25,000	151,193	50,000	50,000	100,000	100.00%
Carrsville Bef/Aft School Prog	-	215	-	-	-	0.00%
Tourism	15,000	19,735	15,000	15,000	15,000	0.00%
Tourism-Ticket Sales	13,500	3,268	13,500	13,500	11,900	-11.85%
Other Local Source	-	-	6,800	6,800	-	-100.00%
Special Events Fee	2,000	3,910	2,750	2,750	3,900	41.82%
Athletics	68,550	68,694	68,550	68,550	69,000	0.66%
Camps	85,700	90,950	86,000	86,000	91,000	5.81%
Instructor Classes	10,000	8,170	5,000	5,000	8,100	62.00%
Recreation	55,200	59,740	57,000	57,000	60,000	5.26%
Senior Adult Programming	28,045	14,127	20,000	20,000	15,000	-25.00%
Tyler's Beach Docking Fees	500	4,505	1,000	1,000	1,125	0.00%
Windsor Center Fees	5,815	1,577	3,000	3,000	1,500	-50.00%
Total Charges for Services	2,034,810	2,160,071	2,194,600	2,194,600	2,270,625	3.46%

Isle of Wight County
Adopted FY 2026-27 Operating Budget
General Fund Revenues

	FY 2025 Amended	FY 2025 Actual	FY 2026 Original	FY 2026 Amended	FY 2027 Adopted	PCT Change
Recovered Cost						
Borrow Pit Contribution	40,000	65,734	70,000	70,000	70,000	0.00%
Insurance Reimbursements	122,979	91,355	50,000	128,823	50,000	-61.19%
Smfd Recovered Cost	326,635	306,058	365,299	365,299	365,299	0.00%
Sale of Recyclables	90,000	144,189	128,500	128,500	128,500	0.00%
Other Recovered Costs	1,389,582	697,082	1,368,052	1,378,202	1,368,052	0.00%
Smithfield Inspections	40,000	-	40,000	40,000	40,000	0.00%
Salty Southern Route	6,000	6,400	8,500	8,500	9,000	5.88%
Total Recovered Cost	2,015,196	1,310,818	2,030,351	2,119,324	2,030,851	-4.17%
Miscellaneous						
DSS Indirect Cost Allocation	331,207	258,759	95,126	95,126	409,628	330.62%
Gifts and Donations	-	-	-	-	-	0.00%
Sale of Property	-	1	-	-	-	0.00%
Sale of Photocopies / Maps	-	3,176	-	-	-	0.00%
Miscellaneous	209,162	85,768	207,659	152,070	25,000	-83.56%
Surplus Proceeds	114,261	103,930	40,000	40,000	50,000	25.00%
Surplus Real Property	-	124,703	-	-	-	0.00%
Scheel Meal Debt	-	278	-	-	-	0.00%
P-Card Rebate	30,000	31,735	30,000	30,000	30,000	0.00%
E-payables Rebate	5,000	-	-	-	-	0.00%
E911 Indirect Cost Allocation	-	71,085	126,449	126,449	140,652	11.23%
PU Indirect Cost	112,383	112,383	241,919	241,919	264,053	9.15%
SW Indirect Cost	52,318	52,318	84,635	84,635	88,059	4.05%
Market Fees	37,500	35,872	38,350	38,350	43,350	13.04%
Market Sponsors	6,945	10,000	10,450	10,450	7,225	-30.86%
Vintage Market	30,000	28,787	38,961	30,000	22,000	-26.67%
Other Local Source	-	-	6,800	6,800	-	-100.00%
2011 QSCB Federal Tax Credit	318,263	318,263	318,263	318,263	318,263	0.00%
Total Miscellaneous	1,247,039	1,237,059	1,238,612	1,174,062	1,398,230	19.09%
Non-Categorical Aid						
Auto Rental Tax	50,000	67,852	60,000	60,000	60,000	0.00%
Rolling Stock Tax	42,000	47,800	48,000	48,000	48,000	0.00%
Mobile Home Titling Tax	80,000	62,790	80,000	80,000	80,000	0.00%
Grantor's Tax	200,000	160,897	175,000	175,000	175,000	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	5,487,890	5,455,229	5,478,890	5,478,890	5,478,890	0.00%
Categorical Aid						
Comonwealth Attorney Shared Expenses	537,111	543,423	543,018	543,018	543,018	0.00%
Sheriff Shared Expenses	1,713,640	1,758,857	1,869,272	1,869,272	2,062,402	10.33%
Commissioner Shared Expenses	229,104	217,151	237,604	237,604	238,961	0.57%
Treasurer Shared Expenses	196,445	197,124	207,030	207,030	205,859	-0.57%
Registrar/Electoral Brd Shrd Ex	75,000	87,814	116,666	116,666	116,666	0.00%
Clerk of Circuit Court Shrd Ex	350,663	391,519	366,401	366,401	534,346	45.84%
Technology Trust Funds	23,000	-	25,638	25,638	25,638	0.00%
Total Categorical Aid	3,124,963	3,195,888	3,365,629	3,365,629	3,726,890	10.73%

Isle of Wight County
Adopted FY 2026-27 Operating Budget
General Fund Revenues

	FY 2025 Amended	FY 2025 Actual	FY 2026 Original	FY 2026 Amended	FY 2027 Adopted	PCT Change
Revenue From the Commonwealth						
Fire Prevention Program	171,386	140,049	140,000	191,673	-	-100.00%
Four for Life	65,125	42,735	43,000	78,808	-	-100.00%
Total Revenue from the Commonwealth	236,511	182,784	183,000	270,481	-	-100.00%
Miscellaneous						
Federal Grant Revenue	-	-	-	-	-	0.00%
Total Federal Revenue	-	-	-	-	-	0.00%
Other Financing Sources						
Lease Proceeds	965,500	893,227	691,600	691,600	838,500	21.24%
Lease Obligation Issued	-	-	-	-	-	0.00%
SBITA Obligation Issued	-	-	-	-	-	0.00%
Transfer from Grants Fund	324,741	304,574	321,580	321,580	-	-100.00%
Appropriated Fund Balance	10,571,125	-	4,000,000	4,128,513	5,382,000	30.36%
Transfer from Debt Service	-	-	-	-	-	0.00%
Assigned Fund Balance	301,461	-	-	335,553	-	-100.00%
Committed Fund Balance	1,025,832	-	-	-	-	0.00%
Restricted Fund Balance	9,014	-	-	79,791	-	0.00%
Total Other Financing Sources	13,197,673	1,197,801	5,013,180	5,557,037	6,270,500	12.84%
Total General Fund Revenues	**116,170,847**	**102,797,678**	**113,219,262**	**114,047,936**	**120,037,025**	**5.20%**

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General Fund Expenditure Summary

By Function

Isle of Wight County
Adopted FY 2026-27 Operating Budget
General Fund Expenditures

	FY 2025 Amended	FY 2025 Actual	FY 2026 Original	FY 2026 Amended	FY 2027 Adopted	PCT Change
General Government						
Board of Supervisors	380,751	337,725	328,174	328,174	381,646	16.29%
County Administration	563,241	547,705	575,675	576,195	560,613	-2.70%
County Attorney	394,177	376,905	449,273	449,273	451,468	0.49%
Human Resources	580,896	536,844	575,321	583,321	681,947	16.91%
Voter Registration	534,873	488,855	573,536	573,536	624,693	8.92%
Total General Administration	2,453,938	2,288,034	2,501,979	2,510,499	2,700,367	7.56%
Financial Administration						
Commissioner of the Revenue	967,518	956,409	1,032,936	1,032,936	1,092,633	5.78%
Assessment	291,100	15,186	157,525	417,525	189,725	-54.56%
Treasurer	997,200	812,606	878,981	878,981	932,397	6.08%
Budget & Finance	1,085,545	970,817	1,112,186	1,139,309	1,013,972	-11.00%
Purchasing	229,160	161,675	229,695	229,695	250,965	9.26%
Total Financial Administration	3,570,523	2,916,694	3,411,323	3,698,446	3,479,692	-5.91%
Judicial						
Circuit Court Judges	123,186	107,652	127,507	127,507	143,354	12.43%
General District Court	36,193	17,399	45,443	45,443	44,317	-2.48%
Fifth District Community Corrections Program	35,713	35,713	39,804	39,804	39,804	0.00%
Juvenile and Domestic Relations Court	13,102	8,414	11,861	11,861	12,499	5.38%
Juvenile Accountability Program	2,500	-	-	-	2,500	100.00%
Court Services Unit	1,569,189	1,533,719	1,569,189	1,569,189	1,569,189	0.00%
Clerk of the Circuit Court	822,602	741,322	781,476	895,263	878,135	-1.91%
Commonwealth's Attorney	1,076,404	1,046,059	1,086,009	1,086,009	1,108,646	2.08%
Total Judicial	3,678,889	3,490,277	3,661,289	3,775,076	3,798,444	0.62%
Public Safety						
Sheriff - Administration & Public Safety Officers	8,461,865	8,115,175	8,569,250	8,925,304	9,493,118	6.36%
Sheriff - Animal Control	789,835	671,964	765,992	765,992	806,232	5.25%
Fire and Rescue Administration	787,372	772,956	759,440	1,155,041	1,337,681	15.81%
Fire and Rescue Response	5,266,315	5,174,052	5,330,072	5,163,685	6,028,479	16.75%
Fire & Rescue - Station Services	1,846,790	1,797,789	1,877,310	1,987,507	1,783,059	-10.29%
Western Tidewater Regional Jail	1,149,666	1,149,666	1,368,805	1,368,805	1,411,480	3.12%
Total Public Safety	18,301,843	17,681,603	18,670,869	19,366,334	20,860,049	7.71%

Isle of Wight County
Adopted FY 2026-27 Operating Budget
General Fund Expenditures

	FY 2025 Amended	FY 2025 Actual	FY 2026 Original	FY 2026 Amended	FY 2027 Adopted	PCT Change
Public Works						
Public Works - Administration	358,490	353,210	371,689	378,392	383,398	1.32%
Transportation	523,860	482,533	542,397	623,079	679,006	8.98%
Public Works - Refuse Collection & Disposal	3,580,647	3,180,354	3,573,862	3,696,487	3,748,194	1.40%
Public Works - Building Maintenance	1,772,453	1,754,215	1,853,991	1,858,250	2,000,818	7.67%
Public Works - Capital Programs and Inspections	101,617	97,116	109,228	109,228	112,915	3.38%
Total Public Works	6,337,067	5,867,428	6,451,167	6,665,435	6,924,331	3.88%
Health & Welfare						
Western Tidewater Health District	580,000	580,000	580,000	580,000	600,000	3.45%
Western Tidewater Community Service Board	310,336	310,336	325,000	325,000	325,000	0.00%
Total Health & Welfare	890,336	890,336	905,000	905,000	925,000	2.21%
Education						
Local Support	33,291,627	33,003,194	36,024,849	36,024,849	40,604,246	12.71%
School Capital Maintenance	272,575	272,574	250,000	250,000	250,000	0.00%
Total Education	33,564,202	33,275,769	36,274,849	36,274,849	40,854,246	12.62%
Parks, Recreation, Grounds & Cultural						
Parks and Recreation- Administration	312,128	295,125	312,397	312,397	322,489	3.23%
Parks and Recreation - Gateways, and Grounds	1,243,890	1,044,480	1,260,568	1,276,048	1,440,557	12.89%
Parks and Recreation- Programs	880,812	833,625	897,340	900,419	919,113	2.08%
Blackwater Regional Library - Local Support	1,090,644	1,089,657	1,112,466	1,112,466	1,151,394	3.50%
Total Parks, Recreation, Grounds & Cultural	3,527,474	3,262,887	3,582,771	3,601,330	3,833,553	6.45%
Community Development						
Planning and Zoning	1,191,731	1,055,372	1,060,124	1,070,900	1,089,794	1.76%
Inspections	914,935	777,621	881,923	881,923	917,007	3.98%
Economic Development	1,690,593	443,474	722,725	722,775	636,219	-11.98%
Tourism	701,614	639,642	767,598	779,989	788,949	1.15%
Markets	75,445	65,118	74,121	92,043	72,575	-21.15%
Communications	155,142	117,148	160,641	161,341	168,042	4.15%
Virginia Coop Ext - Local Support	91,828	89,105	91,697	93,767	88,790	-5.31%
Total Community Development	4,821,288	3,187,480	3,758,829	3,802,738	3,761,376	-1.09%

Isle of Wight County
Adopted FY 2026-27 Operating Budget
General Fund Expenditures

	FY 2025 Amended	FY 2025 Actual	FY 2026 Original	FY 2026 Amended	FY 2027 Adopted	PCT Change
Other Public Services						
Local and Regional Organizations	1,563,517	1,549,378	1,627,589	1,627,589	1,723,259	5.88%
Total Other Public Services	1,563,517	1,549,378	1,627,589	1,627,589	1,723,259	5.88%
Debt Service						
Debt Service	13,044,272	13,592,349	13,354,425	13,354,425	13,648,930	2.21%
Total Debt Service	13,044,272	13,592,349	13,354,425	13,354,425	13,648,930	2.21%
Non-Departmental						
Non-Departmental Expenses	3,649,035	1,044,650	5,114,865	4,659,037	5,017,796	7.70%
Internal Service Charges	2,124,824	2,079,541	2,349,533	2,349,533	2,610,522	11.11%
Transfer to Other Funds	18,643,639	18,316,179	11,554,774	11,515,406	9,899,460	-14.03%
Total Non-Departmental	24,417,498	21,440,370	19,019,172	18,523,976	17,527,778	-5.38%
Total General Fund Expenditures	**116,170,847**	**109,442,606**	**113,219,262**	**114,105,697**	**120,037,025**	5.20%



General Fund Expenditure Summary

By Department

Local Roots, Global Reach
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COUNTY, VIRGINIA

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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.

FY2026 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.
- Approved County Strategic Plan

FY2027 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

	FY2025 ACTUAL	FY2026 ESTIMATE	FY2027 ESTIMATE
Average Days to Post Board Actions to Website	1 Day	1 Day	1 Day
Percent of Board Meeting Minutes Prepared in Accordance with State Code	100%	100%	100%

BOARD OF SUPERVISORS

	FY 2025 Amended	FY 2025 Actual	FY 2026 Original	FY 2026 Amended	FY 2027 Adopted	PCT Change
Salaries and Wages	79,050	79,049	63,860	63,860	78,250	22.53%
Board Salaries	67,979	66,695	67,979	67,979	67,979	0.00%
Other Compensation	900	500	-	-	-	0.00%
FICA (SS & Medicare)	11,168	11,022	10,086	10,086	11,187	10.92%
VRS - Retirement Benefits	9,515	9,515	8,411	8,411	9,847	17.07%
Hospital/Medical Plans	48,186	24,128	10,720	10,720	11,592	8.13%
Group Life Insurance	956	917	756	756	829	9.66%
Deferred Comp	300	300	600	600	600	0.00%
Professional Services	90,000	74,200	90,000	90,000	125,000	38.89%
Software License/Maintenance	19,000	18,213	15,000	15,000	15,000	0.00%
Advertising Services	24,200	25,264	25,000	25,000	25,000	0.00%
Postage	150	85	150	150	150	0.00%
Telephone (Voice And Fax)	612	584	612	612	1,212	98.04%
Travel & Training	14,000	12,221	16,500	16,500	16,500	0.00%
Operating Expenses	4,700	5,116	7,500	7,500	7,500	0.00%
Dues & Association Memberships	8,685	8,632	10,000	10,000	10,000	0.00%
Office Supplies	1,350	1,283	1,000	1,000	1,000	0.00%
Total Operating Expenses	380,751	337,725	328,174	328,174	381,646	16.29%

PERSONNEL SUMMARY

	FY2025 Actual	FY2026 Amended	FY2027 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.

FY2026 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.

FY2027 OBJECTIVES

- To provide the Board of Supervisors with accurate, timely and clear information with which to make policy decisions.
- To promote Isle of Wight County as a place for business and implement strategies to facilitate job growth and private investment in the County.
- To plan for the growth and development of the County in a coordinated and managed fashion.
- To maximize the use of existing resources and leverage new funding opportunities to ensure the County's ability to deliver high quality services to the citizens of Isle of Wight County.

PERFORMANCE MEASURES/STATISTICS

	FY2025 ACTUAL	FY2026 ESTIMATE	FY2027 ESTIMATE
Balanced Budget Prepared & Presented to Board	Yes	Yes	Yes
Financial Policies Meeting or Exceeding Target Levels	100%	100%	100%
Legislative Agenda Prepared & Submitted to State & Congressional Representatives	Yes	Yes	Yes

COUNTY ADMINISTRATION

	FY 2025 Amended	FY 2025 Actual	FY 2026 Original	FY 2026 Amended	FY 2027 Adopted	PCT Change
Salaries and Wages	400,049	399,554	422,149	422,149	404,708	-4.13%
FICA (SS & Medicare)	30,449	27,973	32,218	32,218	30,884	-4.14%
VRS - Retirement Benefits	54,770	54,769	49,000	49,000	44,114	-9.97%
Hospital/Medical Plans	44,307	33,835	37,274	37,274	47,765	28.15%
Group Life Insurance	5,343	4,686	4,970	4,970	4,741	-4.61%
Deferred Comp	12,900	12,600	13,000	13,000	11,600	-10.77%
Postage	150	78	150	150	-	-100.00%
Telephone (Voice and Fax)	1,435	1,483	1,476	1,476	1,476	0.00%
Travel & Training	4,000	2,267	5,500	5,500	6,000	9.09%
Dues & Assoc Memberships	4,400	5,091	4,400	4,400	4,400	0.00%
Office Supplies	1,500	1,483	1,600	1,600	1,600	0.00%
Copier Lease	2,738	2,727	2,738	3,258	2,533	-22.25%
Copier Service/Supply Contract	1,200	1,143	1,200	1,200	792	-34.00%
Capital Lease Interest	-	17	-	-	-	0.00%
Total Operating Expenses	563,241	547,705	575,675	576,195	560,613	-2.70%

PERSONNEL SUMMARY

	FY2025 Actual	FY2026 Amended	FY2027 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.

FY2026 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.
- Work with various County Departments to revise the County Code and regulations to better serve and protect County citizens.

FY2027 OBJECTIVES

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

PERFORMANCE MEASURES/STATISTICS

Workload By Department	FY2026 ESTIMATE	FY2027 ESTIMATE
Board of Supervisors/County Administrator	30%	30%
Planning & Zoning/PC/Inspections/Codes/Wetlands/ZBA	20%	20%
Public Utilities/Works/Transportation	10%	10%
Social Services	10%	10%
Sheriff	5%	5%
Economic Development/EDA	5%	5%
Budget & Finance/Purchasing	5%	5%
Commissioner of the Revenue	1%	1%
Emergency Services	1%	1%
Parks & Recreation	1%	1%
Human Resources	3%	3%
Miscellaneous	4%	4%
Tourism	2%	2%
Treasurer	3%	3%

COUNTY ATTORNEY

	FY 2025 Amended	FY 2025 Actual	FY 2026 Original	FY 2026 Amended	FY 2027 Adopted	PCT Change
Salaries and Wages	213,652	209,878	224,418	224,418	232,633	3.66%
Part-Time Salaries	-	-	-	-	25,000	100.00%
FICA (SS & Medicare)	16,345	15,172	17,168	17,168	19,691	14.70%
VRS - Retirement Benefits	32,306	32,175	34,464	34,464	28,466	-17.40%
Hospital/Medical Plans	31,298	21,982	24,768	24,768	32,350	30.61%
Group Life Insurance	2,862	2,459	2,646	2,646	2,463	-6.92%
Deferred Comp	12,410	10,641	12,473	12,473	12,847	3.00%
Professional Services	58,840	58,827	100,000	100,000	75,000	-25.00%
Contracted Services	-	-	10,000	10,000	-	-100.00%
Postage	300	408	400	400	400	0.00%
Telephone (Voice and Fax)	536	412	536	536	552	2.99%
Travel & Training	1,244	1,244	1,500	1,500	2,000	33.33%
Operating Expenses	190	-	-	-	-	0.00%
Dues & Association Memberships	915	1,220	1,500	1,500	1,500	0.00%
Office Supplies	1,500	761	700	700	700	0.00%
Copier Lease	2,268	2,259	2,500	2,500	2,074	-17.04%
Copier Service/Supply Contract	1,200	1,143	1,200	1,200	792	-34.00%
Books/Subscriptions	18,311	18,311	15,000	15,000	15,000	0.00%
Capital Lease Interest	-	14	-	-	-	0.00%
Total Operating Expenses	394,177	376,905	449,273	449,273	451,468	0.49%

PERSONNEL SUMMARY

	FY2025 Amended	FY2026 Adopted	FY 2027 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 to the organization by developing, implementing, and supporting programs and processes that align with management objectives, enhance employee well-being, and strengthen organizational effectiveness. The department provides comprehensive services in the areas of employee relations, recruitment and retention of a diverse workforce, policy development and administration, benefits administration, total compensation, and employee training and development.

FY2026 ACCOMPLISHMENTS

- Coordinated a Toy Drive benefiting children served by the Isle of Wight Department of Social Services.
- Managed the County's 2025 Employee Giving Campaign in support of United Way of South Hampton Roads.
- Led the recruitment and selection process for County vacancies, ensuring an efficient and effective hiring process.
- Provided training to supervisors to strengthen their knowledge base.
- Expanded recruitment efforts by utilizing additional hiring and job posting platforms, increasing the County's visibility and reaching prospective candidates.
- Maintained competitive and cost-effective employee benefit plans while monitoring healthcare reform mandates and industry trends

FY2027 OBJECTIVES

- Provide training and development opportunities for employees that are responsive to County needs and support organizational growth.
- Continue employee recognition initiatives during National Public Service Recognition Week, including Service Awards recognition and collaboration with the Employee Safety and Wellness Council in planning engagement activities.
- Continue ensuring adherence to salary administration guidelines within the employee compensation and classification system to maintain competitive market compensation and

PERFORMANCE MEASURES/STATISTICS

	FY2025 ACTUAL	FY2026 ESTIMATE	FY2027 ESTIMATE
Number of Full-Time & Part-Time Positions Filled	110	109	115
Training Sessions (non-safety) Provided for County Staff	13	13	13
Personnel Policy Amendments Completed	5	2	2

HUMAN RESOURCES

	FY 2025 Amended	FY 2025 Actual	FY 2026 Original	FY 2026 Amended	FY 2027 Adopted	PCT Change
Salaries and Wages	302,439	302,439	314,228	314,228	337,164	7.30%
FICA (SS & Medicare)	22,959	22,441	24,039	24,039	25,732	7.04%
VRS - Retirement Benefits	36,784	36,783	37,887	37,887	36,204	-4.44%
Hospital/Medical Plans	40,534	38,101	44,688	44,688	31,502	-29.51%
Group Life Insurance	4,014	3,597	3,699	3,699	3,565	-3.62%
Deferred Comp	2,400	2,400	2,400	2,400	2,400	0.00%
Tuition Reimbursement	7,000	2,743	7,000	7,000	7,000	0.00%
Professional Services	60,280	44,116	45,080	53,080	150,080	182.74%
Advertising Services	18,500	16,699	18,500	18,500	18,500	0.00%
Postage	350	214	350	350	350	0.00%
Telephone (Voice and Fax)	1,736	1,847	1,800	1,800	1,800	0.00%
Emp Service Awards & Recognition	34,500	29,894	34,500	34,500	34,500	0.00%
Health & Wellness	8,950	749	5,000	5,000	5,000	0.00%
Travel & Training	21,000	20,911	11,400	11,400	11,400	0.00%
Operating Expenses	15,800	11,152	23,000	23,000	15,000	-34.78%
Dues & Association Membership	1,450	1,738	1,000	1,000	1,000	0.00%
Office Supplies	2,200	1,020	750	750	750	0.00%
Total Operating Expenditures	580,896	536,844	575,321	583,321	681,947	16.91%

PERSONNEL SUMMARY

	FY2025 Amended	FY2026 Adopted	FY2027 Adopted
Human Resources Director	1.0	1.0	1.0
Human Resources Coordinator	1.0	1.0	1.0
Human Resources Assistant	1.0	1.0	1.0
Human Resources Generalist	1.0	1.0	1.0
Number of Full-Time Positions	4.0	4.0	4.0

ELECTORAL BOARD/REGISTRAR

DESCRIPTION

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

FY2026 ACCOMPLISHMENTS

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

FY2027 OBJECTIVES

- To maintain the integrity of the election process and to make sure the citizens of Isle of Wight County continue to receive their election information in a timely manner.
- To conduct elections under the guidance of the Electoral Board in accordance with Federal and State laws in an efficient and equitable manner to insure fairness and accuracy in all elections.
- To provide information, materials, and assistance to all local candidates.
- To provide the citizens of Isle of Wight w/voter registration and AB voting information and materials.
- Continuing to inform the citizens of Isle of Wight, by various methods, of the new House, Senate, and Congressional districts as well as new precincts due to the redistricting process.

PERFORMANCE MEASURES/STATISTICS

	FY2025 ACTUAL	FY2026 ESTIMATE	FY2027 ESTIMATE
Number of Registered Voters	33,000	33,000	33,000
Percent of Election Results Certified Within 3 Days	100%	100%	100%

ELECTORAL BOARD/REGISTRAR

	FY 2025 Amended	FY 2025 Actual	FY 2026 Original	FY 2026 Amended	FY 2027 Adopted	PCT Change
Salaries And Wages	190,986	190,986	210,002	210,002	227,651	8.40%
Overtime	1,590	1,444	2,132	2,132	3,000	40.71%
Holiday Pay	480	480	-	-	-	0.00%
Part-Time Salaries	64,400	62,755	69,902	69,902	69,902	0.00%
Compensation	60,000	59,660	65,000	65,000	75,000	15.38%
FICA (SS & Medicare)	19,915	19,426	21,577	21,577	22,992	6.56%
VRS - Retirement Benefits	21,556	21,555	24,649	24,649	24,316	-1.35%
Hospital/Medical Plans	35,446	35,726	38,815	38,815	62,953	62.19%
Group Life Insurance	2,152	2,151	2,471	2,471	2,293	-7.20%
Deferred Comp	600	600	600	600	1,200	100.00%
Repairs & Maintenance	20,990	15,676	21,000	21,000	21,000	0.00%
Advertising Services	715	713	600	600	1,000	66.67%
Utilities	6,100	6,131	5,400	5,400	6,400	18.52%
Postage	18,000	10,927	18,000	18,000	20,000	11.11%
Telephone (Voice and Fax)	1,680	1,317	1,080	1,080	1,080	0.00%
Lease/Rental of Equipment	2,500	1,165	2,000	2,000	2,000	0.00%
Lease/Rental of Buildings	2,000	2,000	2,000	2,000	3,000	50.00%
Travel & Training	6,500	5,926	6,500	6,500	8,500	30.77%
Operating Expenses	71,285	42,736	73,800	73,800	65,000	-11.92%
Dues & Association Memberships	510	510	540	540	540	0.00%
Office Supplies	4,000	3,554	4,000	4,000	4,000	0.00%
Copier Lease	2,268	2,259	2,268	2,268	2,074	-8.55%
Copier Service/Supply Contract	1,200	1,143	1,200	1,200	792	-34.00%
Capital Lease Interest	-	14	-	-	-	0.00%
Total Operating Expenditures	534,873	488,855	573,536	573,536	624,693	8.92%

PERSONNEL SUMMARY

	FY2025 Amended	FY2026 Adopted	FY2027 Adopted
Registrar	1.0	1.0	1.0
Deputy Registrar/Absentee Coordinator	1.0	1.0	1.0
Elections Training Coordinator	1.0	1.0	1.0
Number of Full-Time Positions	3.0	3.0	3.0

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FINANCIAL ADMINISTRATION

COMMISSIONER OF THE REVENUE

DESCRIPTION

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

FY2026 ACCOMPLISHMENTS

- Business License applications can now be processed and paid for online.
- Hosted a Virginia Association of Local Tax Auditors (VALTA) meeting in Isle of Wight County which brought other COR offices to our county.
- Provided revenue forecasting to county Administration and Board of Supervisors

FY2027 OBJECTIVES

- Review the COR website to ensure all items are assessable to the citizens.
- To provide great courteous and efficient customer service to all citizens
- To send staff to Career Development Classes and training sessions to foster new/creative ideas for the office.

PERFORMANCE MEASURES/STATISTICS

	FY2025 ESTIMATE	FY2026 ESTIMATE	FY2027 ESTIMATE
Personal Property Assessments	68,264	70,000	70,500
Machinery & Tools/Business Personal Property Assessments	1,808	1,900	1,900
Mobile Home Assessments	1,399	1,500	1,580
Tax Relief Applications	1,352	1,500	1,650
Business Licenses	2,137	2,250	2,300
Meals & Lodging Taxes	118	125	125
State Income Tax Returns	585	550	520
Estimated Income Tax Returns	158	140	130
Public Service Corporations Assessed	47	46	46

COMMISSIONER OF THE REVENUE

	FY 2025 Amended	FY 2025 Actual	FY 2026 Original	FY 2026 Amended	FY 2027 Adopted	PCT Change
Salaries and Wages	605,833	603,946	644,574	644,574	666,485	3.40%
FICA (SS & Medicare)	45,054	43,775	49,310	49,310	50,795	3.01%
VRS - Retirement Benefits	76,189	74,414	83,041	83,041	75,586	-8.98%
Hospital/Medical Plans	165,212	165,212	180,351	180,351	222,937	23.61%
Group Life Insurance	8,087	7,023	7,577	7,577	7,038	-7.11%
Deferred Comp	5,700	5,290	5,640	5,640	5,220	-7.45%
Maintenance Service Contracts	8,301	8,301	9,300	9,300	9,600	3.23%
Postage	8,000	7,460	8,500	8,500	9,750	14.71%
Telephone (Voice and Fax)	1,999	1,998	1,908	1,908	1,956	2.52%
Travel & Training	7,000	6,611	7,000	7,000	7,500	7.14%
Due & Association Membership	1,000	935	1,500	1,000	1,300	30.00%
Office Supplies	7,602	7,069	6,700	7,200	7,600	5.56%
Copier Lease	2,341	2,326	2,335	2,335	2,074	-11.18%
Copier Service/Supply Contract	1,200	1,143	1,200	1,200	792	-34.00%
Books/Subscriptions	24,000	20,891	24,000	24,000	24,000	0.00%
Capital Lease Interest	-	15	-	-	-	0.00%
Total Operating Expenses	967,518	956,409	1,032,936	1,032,936	1,092,633	5.78%

PERSONNEL SUMMARY

	FY2025 Amended	FY2026 Adopted	FY2027 Adopted
Commissioner of the Revenue	1.0	1.0	1.0
Chief Deputy	1.0	1.0	1.0
Deputy Clerk I - IV	10.0	10.0	10.0
Number of Full-Time Positions	12.0	12.0	12.0

COMMISSIONER OF THE REVENUE (ASSESSMENTS)

DESCRIPTION

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

FY2027 OBJECTIVES

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

PERFORMANCE MEASURES/STATISTICS

	FY2025 ACTUAL	FY2026 ESTIMATE	FY2027 ESTIMATE
Land Parcels	21,500	21,500	21,500
Real Estate Transfers	2,200	2,200	2,200
New Constructions Reassessed	500	500	500

REAL ESTATE ASSESSMENT

	FY 2025 Amended	FY 2025 Actual	FY 2026 Original	FY 2026 Amended	FY 2027 Adopted	PCT* Change
Professional Services	28,000	14,500	25,000	25,000	25,000	0.00%
Advertising Services	500	-	500	500	500	0.00%
Postage	600	77	450	450	450	0.00%
Travel & Training	1,200	523	1,000	1,000	1,200	20.00%
Office Supplies	800	86	575	575	575	0.00%
Reassessment Reserve	260,000	-	130,000	390,000	162,000	-58.46%
Total Operating Expenditures	291,100	15,186	157,525	417,525	189,725	-54.56%

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.

FY2026 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.

FY2027 OBJECTIVES

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

PERFORMANCE MEASURES/STATISTICS

	FY2025 ESTIMATE	FY2026 ESTIMATE	FY2027 ESTIMATE
Collection Rate	99.0%	99.0%	99.0%

TREASURER

	FY 2025 Amended	FY 2025 Actual	FY 2026 Original	FY 2026 Amended	FY 2027 Adopted	PCT Change
Salaries and Wages	411,098	362,563	397,776	397,776	461,478	16.01%
Overtime	4,942	2,942	1,600	1,600	1,600	0.00%
Part-Time Salaries	47,695	47,695	47,502	47,502	47,502	0.00%
FICA (SS & Medicare)	36,885	30,452	34,186	34,186	39,059	14.25%
VRS - Retirement Benefits	56,371	44,056	48,913	48,913	52,679	7.70%
Hospital/Medical Plans	127,418	69,514	81,695	81,695	110,706	35.51%
Group Life Insurance	5,802	4,292	4,676	4,676	4,876	4.28%
Deferred Comp	3,120	2,770	2,820	2,820	3,420	21.28%
Bank Fees	27,795	1,672	50,000	30,000	2,000	-93.33%
Maintenance Service Contracts	6,532	6,531	5,800	15,800	7,600	-51.90%
Advertising Services	3,290	950	3,290	3,290	1,500	-54.41%
Contracted Services	31,715	31,715	30,000	30,000	30,000	0.00%
DMV Stop Program Fees	97,291	97,291	45,000	45,000	45,000	0.00%
Postage	98,000	84,340	90,000	90,000	90,000	0.00%
Telephone (Voice and Fax)	2,083	1,727	1,488	1,488	1,488	0.00%
Lease/Rental of Equipment	3,200	372	2,000	2,000	2,123	6.15%
Travel & Training	5,000	2,517	7,500	7,500	7,500	0.00%
Operating Expenses	922	922	-	10,000	-	-100.00%
Due & Association Membership	1,000	750	1,000	1,000	1,000	0.00%
Office Supplies	20,000	16,053	17,500	17,500	17,500	0.00%
Copier Lease	2,341	2,326	2,335	2,335	2,074	-11.18%
Copier Service/Supply Contract	1,200	1,143	1,200	1,200	792	-34.00%
Items for Resale	3,500	-	2,700	2,700	2,500	-7.41%
Capital Lease Interest	-	15	-	-	-	0.00%
Total Operating Expenses	997,200	812,606	878,981	878,981	932,397	6.08%

PERSONNEL SUMMARY

	FY2025 Amended	FY2026 Adopted	FY2027 Adopted
Treasurer	1.0	1.0	1.0
Chief Deputy	1.0	1.0	1.0
Deputy Clerk I - IV	6.0	6.0	6.0
Number of Full-Time Positions	8.0	8.0	8.0

BUDGET & FINANCE

DESCRIPTION

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

MISSION, VISION & VALUES

MISSION

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

VISION

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

VALUES

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

HOW WE SUPPORT OUR VISION & FULFILL OUR MISSION

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

BUDGET & FINANCE

FY2026 ACCOMPLISHMENTS

- Implemented new budget process under the guidance of the County Administrator.
- Received the Government Finance Officers Association Distinguished Budget Presentation Award for Fiscal Years 2025-26.
- Implemented new bank reconciliation process.
- Assisted Human Resources with the implementation of a new position control process.
- Reimplemented the County Checkbook feature on the County website to increase transparency.

FY2027 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.
- To facilitate transparent and fiscally responsible decision-making throughout the County's organization by providing relevant, timely, understandable, and accurate financial information.
- 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.
- To provide excellent customer services to citizens, vendors, and departments.
- Fully staff the Department of Budget & Finance after multiple departures in FY2026.

PERFORMANCE MEASURES/STATISTICS

	FY2025 ESTIMATE	FY2026 ESTIMATE	FY2027 ESTIMATE
Bill/Invoice Payment 98% within 30 days of receipt	99.0%	99.0%	99.0%
Issued W-2s/1099s by prescribed compliance issuance dates	Yes	Yes	Yes
Unmodified Audit Opinion	Yes	N/A	Yes
GFOA Certificate of Financial Achievement Award	Yes	N/A	Yes
GFOA Certificate of Distinguished Budget Award	Yes	Yes	Yes

BUDGET & FINANCE

	FY 2025 Amended	FY 2025 Actual	FY 2026 Original	FY 2026 Amended	FY 2027 Adopted	PCT Change
Salaries and Wages	660,397	630,760	740,933	738,933	692,432	-6.29%
Overtime	381	380	-	-	-	0.00%
FICA (SS & Medicare)	54,001	46,751	56,682	56,682	53,116	-6.29%
VRS - Retirement Benefits	91,549	83,058	105,911	105,911	81,094	-23.43%
Hospital/Medical Plans	122,700	94,676	119,010	119,010	136,173	14.42%
Group Life Insurance	9,426	7,184	8,750	8,750	7,343	-16.08%
Deferred Comp	4,350	3,050	4,200	4,200	2,400	-42.86%
Professional Services	83,230	55,169	18,560	45,683	15,000	-67.16%
SBITA Financing Expense	3,500	2,754	3,000	3,000	3,000	0.00%
Postage	1,483	1,633	1,548	1,548	1,548	0.00%
Telephone (Voice and Fax)	9,975	4,284	9,975	9,975	9,000	-9.77%
Travel & Training	1,350	1,350	2,294	2,294	2,294	0.00%
Dues & Association Memberships	5,000	5,547	5,500	7,500	6,500	-13.33%
Office Supplies	2,423	2,414	2,423	2,423	2,080	-14.16%
Copier Lease	1,200	1,143	1,200	1,200	792	-34.00%
Copier Service/Supply Contract	34,125	27,097	32,000	32,000	-	-100.00%
SaaS/SBITA Short Term	455	200	200	200	1,200	500.00%
Books/Subscriptions	-	15	-	-	-	0.00%
Capital Lease Interest	-	3,353	-	-	-	0.00%
Total Operating Expenses	1,085,545	970,817	1,112,186	1,139,309	1,013,972	-11.00%

PERSONNEL SUMMARY

	FY2025 Amended	FY2026 Adopted	FY2027 Adopted
Director of Finance	1.0	1.0	1.0
Comptroller	1.0	1.0	1.0
Accounting Supervisor	0.0	0.0	1.0
Financial Analyst	1.0	1.0	0.0
Senior Accountant	3.0	2.0	2.0
Accountant I	0.0	1.0	1.0
Accounts Payable Technician	1.0	1.0	1.0
Jr Accountant - Payroll	0.0	1.0	1.0
Number of Full-Time Positions	8.0	8.0	8.0

PURCHASING

DESCRIPTION

The Division of Purchasing provides a centralized system for the procurement of materials, supplies, equipment, professional services, and construction, ensuring responsible stewardship of public funds through fair and competitive processes that promote quality, value, and timely delivery. The Division of Purchasing operates within the Department of Budget and Finance

FY2026 ACCOMPLISHMENTS

- 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.
- Streamlined purchasing processes by increasing active contracts by 33%, reducing repetitive purchases, improving pricing consistency, and accelerating solicited procurement turnaround times.
- Continued using cooperative contracts solicited by other jurisdictions to reduce costs, workload, and procurement cycle time.
- Continued working with County Attorney to improve contract language and add protections.
- Updated the Procurement Policy by increasing purchasing thresholds to provide greater spending flexibility and reduce requisition processing time.

FY2027 OBJECTIVES

- Strengthen P-card training, oversight, and compliance to reinforce fiscal accountability, transparency, and responsible stewardship of public funds
- Improve procurement process training for County departments to ensure consistent application of purchasing requirements, and effective governance practices.
- Identify and implement cost-saving opportunities through expanded contract usage and cooperative purchasing.
- Enhance monitoring of contract spending to ensure compliance with contract terms, support structurally balanced financial planning, and make wise use of available resources
- Continue to utilize technology to improve processes, tracking and reporting of procurement/ contractual data and eliminate redundancies and waste.

PERFORMANCE MEASURES/STATISTICS

	FY2025 ACTUAL	FY2026 ESTIMATE	FY2027 ESTIMATE
Number of Solicitations (RFPs/IFBs/Other)	12	11	11
Annual Rebates Earned (P-Cards & E-payables)	$30,592	$32,000	$32,000
P-Cards- Annual Spend	$1,695,184	$1,800,000	$1,800,000
Purchase Orders- Annual Spend	$11,452,005	$13,000,000	$13,000,000

PURCHASING

	FY 2025 Amended	FY 2025 Actual	FY 2026 Original	FY 2026 Amended	FY 2027 Adopted	PCT Change
Salaries And Wages	129,859	92,322	135,548	135,548	140,020	3.30%
FICA (SS & Medicare)	9,935	6,849	10,369	10,369	10,712	3.31%
VRS - Retirement Benefits	16,836	12,126	17,852	17,852	17,623	-1.28%
Medical/Dental Plans	32,229	12,850	24,561	24,561	38,146	55.31%
Group Life Insurance	1,741	1,085	1,605	1,605	1,484	-7.54%
Deferred Comp	600	150	-	-	600	0.00%
Software Subscription Based IT	36,000	35,469	37,800	37,800	39,000	3.17%
Travel & Training	1,580	735	1,580	1,580	3,000	89.87%
Dues & Association Memberships	230	70	230	230	230	0.00%
Office Supplies	150	20	150	150	150	0.00%
Total Operating Expenses	229,160	161,675	229,695	229,695	250,965	9.26%

PERSONNEL SUMMARY

	FY2025 Amended	FY2026 Adopted	FY2027 Adopted
Purchasing Agent	1.0	1.0	1.0
Junior Accountant	1.0	1.0	1.0
Number of Full-Time Positions	2.0	2.0	2.0

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JUDICIAL

CIRCUIT COURT - JUDGES

DESCRIPTION

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

FY2027 OBJECTIVES

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

CIRCUIT COURT - JUDGES

	FY 2025 Amended	FY 2025 Actual	FY 2026 Original	FY 2026 Amended	FY 2027 Proposed	PCT Change
Salaries And Wages	69,249	69,248	71,314	71,314	84,400	18.35%
Compensation	20,000	5,200	20,000	20,000	20,000	0.00%
FICA (SS & Medicare)	5,298	4,974	5,456	5,456	6,426	17.78%
VRS - Retirement Benefits	7,869	7,869	8,106	8,106	8,268	2.00%
Hospital/Medical Plans	17,723	17,863	19,408	19,408	20,984	8.12%
Group Life Insurance	923	812	837	837	890	6.33%
Deferred Comp	600	600	600	600	600	0.00%
Telephone (Voice and Fax)	624	455	636	636	636	0.00%
Travel & Training	-	-	250	250	250	0.00%
Office Supplies	900	630	900	900	900	0.00%
Total Operating Expenditures	123,186	107,652	127,507	127,507	143,354	12.43%

PERSONNEL SUMMARY

	FY2025 Amended	FY2026 Adopted	FY2027 Adopted
Civil Docket Administrator	1.0	1.0	1.0
Number of Full-Time Positions	1.0	1.0	1.0

GENERAL DISTRICT COURT

DESCRIPTION

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

FY2026 OBJECTIVES

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

	FY 2025 Amended	FY 2025 Actual	FY 2026 Original	FY 2026 Amended	FY 2027 Adopted	PCT Change
Other Compensation	4,500	4,480	4,500	4,500	4,500	0.00%
Court Appt Public Defender	15,000	2,066	30,000	30,000	30,000	0.00%
Telephone (Voice and Fax)	1,398	1,401	1,398	1,398	1,396	-0.14%
Travel & Training	2,510	207	2,510	2,510	2,055	-18.13%
Operating Expenses	5,500	4,964	2,000	2,000	2,000	0.00%
Dues & Association Membership	750	305	500	437	500	0.00%
Office Supplies	3,000	492	1,000	1,063	1,000	0.00%
Copier Lease	2,335	2,326	2,335	2,335	2,074	-11.18%
Copier Service/Supply Contract	1,200	1,143	1,200	1,200	792	-34.00%
Capital Lease Interest	-	15	-	-	-	0.00%
Total Operating Expenses	36,193	17,399	45,443	45,443	44,317	-2.48%

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.

FY2027 OBJECTIVES

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

	FY 2025 Amended	FY 2025 Actual	FY 2026 Original	FY 2026 Amended	FY 2027 Adopted	PCT Change
Contributions	35,713	35,713	39,804	39,804	39,804	0.00%
Total Operating Expenses	35,713	35,713	39,804	39,804	39,804	0.00%

JUVENILE ACCOUNTABILITY PROGRAM

DESCRIPTION

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

	FY 2025 Amended	FY 2025 Actual	FY 2026 Original	FY 2026 Amended	FY 2027 Adopted	PCT Change
Professional Services	1,250	-	-	-	1,250	100.00%
Telephone (Voice And Fax)	75	-	-	-	75	100.00%
Drug Testing Supplies	750	-	-	-	750	100.00%
Drug Lab Test	425	-	-	-	425	100.00%
Total Operating Expenses	2,500	-	-	-	2,500	100.00%

JUVENILE & DOMESTIC RELATIONS COURT

DESCRIPTION

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

	FY 2025 Amended	FY 2025 Actual	FY 2026 Original	FY 2026 Amended	FY 2027 Adopted	PCT Change
Other Compensation	2,600	2,477	2,600	2,600	2,600	0.00%
Repairs & Maintenance	240	-	200	200	240	20.00%
Court Appointed Public Defnder	500	-	500	500	500	0.00%
Postage	800	747	800	800	800	0.00%
Telephone (Voice and Fax)	1,044	927	1,043	1,043	1,043	0.00%
Travel & Training	2,000	-	2,000	2,000	2,000	0.00%
Dues & Association Membership	450	50	250	250	450	80.00%
Office Supplies	2,000	797	1,000	1,000	2,000	100.00%
Copier Lease	2,268	2,259	2,268	2,268	2,074	-8.55%
Copier Service/Supply Contract	1,200	1,143	1,200	1,200	792	-34.00%
Capital Lease Interest	-	14	-	-	-	0.00%
Total Operating Expenses	13,102	8,414	11,861	11,861	12,499	5.38%

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.

FY2026 ACCOMPLISHMENTS

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

FY2027 OBJECTIVES

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

	FY 2025 Amended	FY 2025 Actual	FY 2026 Original	FY 2026 Amended	FY 2027 Adopted	PCT Change
Professional Services	200,100	161,855	200,100	200,100	200,100	0.00%
Telephone (Voice And Fax)	1,037	989	1,037	1,037	1,037	0.00%
Joint Services	1,368,052	1,370,875	1,368,052	1,368,052	1,368,052	0.00%
Total Operating Expenses	1,569,189	1,533,719	1,569,189	1,569,189	1,569,189	0.00%

CLERK OF THE CIRCUIT COURT

DESCRIPTION

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

FY2026 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.
- 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.
- The Clerk's office received an additional Deputy Clerk, IV position from the Virginia Compensation Board to help with the anticipated increase in our workload due to the sealing legislation that will take effect July 1, 2026.
- 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.
- The Clerk's Office has hosted several homeschool groups and non-profit youth organizations to help educate and enlighten them on the duties of the Clerk's Office, Circuit Court, and historical Isle of Wight County records in our records room. We have even been able to host a mock trial for two of the homeschool organizations.
- The Clerk's Office has updated and replaced all of the plat sleeves that help protect our older plats on file.
- Our land record's vendor completed a reindexing project of our marriage licenses from 1990-1992. They are now searchable in our office under one place.
- Our deeds desk has received several upgrades this year. From an updated receipting program, updated recording stamps, to accepting a new eRecord vendor
- The Clerk's Office was awarded a $27,530.64 grant through the Library of Virginia Circuit Court Preservation Program. This grant has helped us to restore five historical books, in the date range of 1824-1908, for our records room.

CLERK OF THE CIRCUIT COURT

FY2027 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 & reindex 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.
- To utilize any LVA grants to continue the preservation of the records of the County.

PERFORMANCE MEASURES/STATISTICS

	FY2025 ACTUAL	FY2026 ESTIMATE	FY2027 ESTIMATE
Wills/Estates Initiated	267	240	240
Judgments/Administrative Liens/Notices	1,336	1,100	1,100
Deeds Recorded	6,017	5,000	5,000
Financing Statements	166	150	150
Marriage Licenses	210	200	200
Passport Applications	693	700	700
Civil Actions Commenced	500	400	400
Concealed Handgun Permits	1,256	1,000	1,000
Criminal Cases Commenced	686	550	550

CLERK OF THE CIRCUIT COURT

TRENDS

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

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

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

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

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

CLERK OF THE CIRCUIT COURT

	FY 2025 Amended	FY 2025 Actual	FY 2026 Original	FY 2026 Amended	FY 2027 Adopted	PCT Change
Salaries and Wages	484,551	469,416	485,670	552,912	539,321	-2.46%
FICA (SS & Medicare)	37,069	33,973	37,154	42,331	41,162	-2.76%
VRS - Retirement Benefits	61,608	59,304	61,160	65,684	60,136	-8.45%
Hospital/Medical Plans	98,041	86,072	93,503	93,503	112,692	20.52%
Group Life Insurance	6,469	5,524	5,717	6,189	5,704	-7.84%
Deferred Comp	4,200	3,600	3,600	4,200	3,600	-14.29%
Legal Services-Jurors	17,920	15,632	18,000	18,000	19,000	5.56%
Professional Services	39,248	-	-	35,772	-	-100.00%
TTF Professional Services	40,614	40,612	35,000	35,000	58,000	65.71%
Repairs & Maintenance	500	-	500	500	-	-100.00%
Maintenance Service Contracts	10,000	7,971	10,000	10,000	10,000	0.00%
Postage	4,646	3,869	7,000	7,000	7,000	0.00%
Telephone (Voice and Fax)	1,880	1,899	1,904	1,904	1,904	0.00%
Travel & Training	3,000	1,489	3,000	3,000	3,000	0.00%
Dues & Association Membership	600	595	800	800	750	-6.25%
Office Supplies	6,288	6,211	12,000	12,000	10,000	-16.67%
Copier Lease	2,268	2,259	2,268	2,268	2,074	-8.55%
Copier Service/Supply Contract	1,200	1,143	1,200	1,200	792	-34.00%
Law Library	-	-	500	500	500	0.00%
Audit Fees	2,500	1,739	2,500	2,500	2,500	0.00%
Total Operating Expenses	822,602	741,308	781,476	895,263	878,135	-1.91%

PERSONNEL SUMMARY

	FY2025 Amended	FY2026 Adopted	FY2027 Adopted
Clerk of Circuit Court	1.0	1.0	1.0
Chief Deputy Clerk	1.0	1.0	1.0
Deputy Clerk II - IV	5.0	6.0	6.0
Number of Full-Time Positions	7.0	8.0	8.0

COMMONWEALTH'S ATTORNEY

DESCRIPTION

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

FY2026 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.

FY2027 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

	FY2025 ESTIMATE	FY2026 ESTIMATE	FY2027 ESTIMATE
Misdemeanor Charges Prosecuted	900	900	900
Felony Charges Prosecuted	700	700	700
Number of Infraction Charges Prosecuted	5	5	5
Number of Other Charges Prosecuted	30	30	30

COMMONWEALTH'S ATTORNEY

	FY 2025 Amended	FY 2025 Actual	FY 2026 Original	FY 2026 Amended	FY 2027 Proposed	PCT Change
Salaries and Wages	716,870	706,443	723,794	723,794	778,123	7.51%
Part-Time Salaries	41,400	41,883	42,642	42,642	-	-100.00%
FICA (SS & Medicare)	58,023	55,074	58,633	58,633	59,240	1.04%
VRS - Retirement Benefits	86,819	86,459	89,785	89,785	85,171	-5.14%
Hospital/Medical Plans	113,190	107,763	115,220	115,220	123,768	7.42%
Group Life Insurance	9,564	8,288	8,497	8,497	8,208	-3.40%
Deferred Comp	4,220	4,220	4,620	4,620	4,620	0.00%
Maintenance Service Contracts	11,200	9,681	11,200	11,200	13,500	20.54%
Telephone (Voice and Fax)	5,700	4,636	4,700	4,700	4,700	0.00%
Travel & Training	11,040	4,718	7,750	6,947	7,750	11.56%
Travel- Witness	4,000	3,181	5,000	5,000	5,000	0.00%
Dues & Association Membership	3,700	3,281	4,200	4,200	4,200	0.00%
Office Supplies	5,500	5,334	5,500	5,500	5,500	0.00%
Copier Lease	2,268	2,259	2,268	2,268	2,074	-8.55%
Copier Service/Supply Contract	1,200	1,143	1,200	1,200	792	-34.00%
Fleet	-	-	-	-	5,000	100.00%
Equipment/Machinery	1,710	1,681	1,000	1,803	1,000	-44.54%
Capital Lease Interest	-	14	-	-	-	0.00%
Total Operating Expenditures	1,076,404	1,046,059	1,086,009	1,086,009	1,108,646	2.08%

PERSONNEL SUMMARY

	FY2025 Amended	FY2026 Adopted	FY2027 Adopted
Commonwealth Attorney	1.0	1.0	1.0
Sr Assistant Commonwealth Attorney	1.0	1.0	1.0
Assistant Commonwealth Attorney	1.0	1.0	1.0
Deputy Commonwealth Attorney	1.0	1.0	1.0
Office Administrator	1.0	1.0	1.0
Legal Assistant	3.0	3.0	3.0
Number of Full-Time Positions	8.0	8.0	8.0

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.

Commitment to Professionalism

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

Continue with Community Outreach

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

Training

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

Recruitment and Retention

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

SHERIFF

PERFORMANCE MEASURES/STATISTICS

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

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

SCHOOL CHECKS Calendar Year 2024

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

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

SHERIFF

	FY 2025 Amended	FY 2025 Actual	FY 2026 Original	FY 2026 Amended	FY 2027 Adopted	PCT Change
Salaries and Wages	4,545,979	4,526,170	4,840,437	4,896,223	5,391,522	10.12%
Overtime	330,492	344,321	351,222	355,667	351,222	-1.25%
Holiday Pay	10,500	10,480	-	-	-	0.00%
Part-Time Salaries	138,792	139,153	143,000	143,000	143,000	0.00%
Other Compensation	7,500	-	-	-	-	0.00%
FICA (SS & Medicare)	389,673	368,762	408,102	412,709	450,259	9.10%
VRS - Retirement Benefits	522,900	512,652	549,784	556,093	633,651	13.95%
Hospital/Medical Plans	935,970	854,380	994,572	1,005,292	1,207,850	20.15%
Group Life Insurance	64,123	53,176	56,957	57,615	63,620	10.42%
Unemployment Insurance	40	39	-	-	-	0.00%
Worker's Compensation	7,317	-	-	-	-	0.00%
Deferred Comp	30,672	26,705	27,672	28,272	26,992	-4.53%
Uniforms Taxable	8,000	6,971	6,600	6,600	6,600	0.00%
Professional Services	6,900	8,052	29,700	29,700	29,700	0.00%
Repairs & Maintenance	34,148	4,430	6,148	34,148	6,148	-82.00%
Maintenance Service Contracts	50,970	51,556	73,897	84,047	65,000	-22.66%
Capital Lease Agreements	66,700	64,158	72,000	72,000	124,500	72.92%
SBITA Financing Expense	129,935	33,105	123,000	123,000	158,856	29.15%
Utilities	60,000	60,615	65,500	65,500	65,500	0.00%
Postage	3,000	3,344	3,000	3,000	3,000	0.00%
Telephone (Voice and Fax)	44,715	43,953	56,775	56,775	52,935	-6.76%
Line of Duty	1,288	-	-	-	-	0.00%
RMS Licenses	5,300	-	-	-	-	0.00%
Travel & Training	69,000	71,604	80,000	89,999	80,000	-11.11%
Tolls & Parking	300	356	200	200	200	0.00%
Travel - Prisoner Extradition	-	9,800	-	-	3,000	100.00%
DARE Funds	-	-	-	-	5,000	100.00%
Special Investigate Task Force	3,000	1,733	3,000	3,000	3,000	0.00%
Operating Expenses	69,125	48,554	71,125	71,125	61,125	-14.06%

SHERIFF

	FY 2025 Amended	FY 2025 Actual	FY 2026 Original	FY 2026 Amended	FY 2027 Adopted	PCT Change
Dues & Association Memberships	7,470	6,539	9,460	9,460	9,460	0.00%
Office Supplies	20,000	20,948	18,000	18,000	18,000	0.00%
Equipment-Small<$5k	4,400	4,356	-	-	-	0.00%
Copier Lease	4,300	3,883	4,300	4,300	4,034	-6.19%
Copier Service/Supply Contract	1,200	1,143	1,200	1,200	1,585	32.08%
Computer Software	7,200	6,975	7,200	7,200	7,200	0.00%
Computer Hardware<$5k	22,000	23,829	3,000	36,061	3,000	-91.68%
Fleet	430,541	433,276	400,000	468,361	400,000	-14.60%
Uniforms	75,759	88,241	92,159	86,897	92,159	6.06%
Equipment/Machinery	18,035	8,826	21,240	16,832	-	-100.00%
Vehicles	219,760	210,795	-	114,549	-	-100.00%
Capital Outlay	114,861	59,770	50,000	68,480	25,000	-63.49%
Capital Lease Interest	-	2,526	-	-	-	0.00%
Total Operating Expenditures	8,461,865	8,115,175	8,569,250	8,925,304	9,493,118	6.36%

PERSONNEL SUMMARY

	FY2025 Amended	FY2026 Adopted	FY2027 Adopted
Sheriff	1.0	1.0	1.0
Major S O	1.0	1.0	1.0
Captain	1.0	1.0	1.0
Lieutenant S O	4.0	4.0	4.0
Sergeant S O	7.0	7.0	7.0
Corporal	5.0	5.0	5.0
Investigator	6.0	6.0	6.0
Deputy Sheriff	37.0	39.0	39.0
Deputy First Class	4.0	4.0	4.0
Senior Deputy	3.0	3.0	3.0
Office Manager S O	1.0	1.0	1.0
Administrative Assistant	3.0	3.0	3.0
IT Support Specialist II	.25	.25	.25
Number of Full-Time Positions	73.25	75.25	75.25

SHERIFF - ANIMAL SERVICES

DESCRIPTION

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

FY2026 ACCOMPLISHMENTS

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

FY2027 OBJECTIVES

- To continue to develop working partnerships with rescue organizations, enhancing the number of organizations utilized.
- Manage the number of animals within the facility by implementing scheduled intakes.
- Reduce the euthanasia rates of all animals by
- Improving sanitization, vaccination and placement procedures within the facility.
- Extending socialization of feral/trapped community cats.
- Educating staff on animal behavior and the difference between aggression and fear.
- Improving the mental health of all animals by improving enrichment programs.
- Partnering with other organizations for discounted trap, neuter, vaccinated and release packages.
- Reduce the length stay by promoting more adoptable animals on social media
- Identify new resources to include forfeiture, the Compensation Board, and grants to provide the most effective service possible at a reasonable cost to citizens of Isle of Wight County.
- Utilize and seek out additional resources, utilize new technologies in working with law enforcement to ensure the continued service to our growing population.
- Build a relationship and educate housing communities on the benefits of spay/neuter, vaccinating, and TNR their pets/community cats.
- Improving foster program
- Recruiting for more participants
- Implementing "Day Trips" to take dogs around the community for exposure.
- Reinstating the Summer Reading Program sponsored by Chick Fil A Main Street Suffolk Va
- 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.

SHERIFF - ANIMAL SERVICES

PERFORMANCE MEASURES/STATISTICS

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

SHERIFF - ANIMAL SERVICES

	FY 2025 Amended	FY 2025 Actual	FY 2026 Original	FY 2026 Amended	FY 2027 Adopted	PCT Change
Salaries and Wages	317,295	286,130	323,153	323,153	364,827	12.90%
Overtime	75,587	62,999	77,855	77,855	64,337	-17.36%
Part-Time Salaries	35,279	24,357	36,337	36,337	50,337	38.53%
FICA (SS & Medicare)	32,755	27,585	33,458	33,458	36,682	9.64%
VRS - Retirement Benefits	48,296	39,313	45,913	45,913	41,120	-10.44%
Hospital/Medical Plans	103,120	70,886	98,934	98,934	92,336	-6.67%
Group Life Insurance	4,722	3,318	3,811	3,811	3,491	-8.40%
Deferred Comp	2,820	1,870	2,220	2,220	2,820	27.03%
Repairs & Maintenance	2,380	582	2,380	-	2,380	100.00%
Advertising Services	1,100	-	4,000	4,000	-	-100.00%
Veterinarian Services	65,700	67,794	30,000	39,757	40,000	0.61%
Utilities	21,000	20,862	22,750	22,750	22,750	0.00%
Postage	140	23	40	40	40	0.00%
Telephone (Voice and Fax)	4,100	1,356	1,900	1,900	1,890	-0.53%
Travel & Training	3,000	2,761	3,000	623	3,000	381.54%
Operating Expenses	24,800	25,942	31,800	29,500	31,800	7.80%
Dues & Association Memberships	120	145	120	420	350	-16.67%
Office Supplies	2,125	1,399	2,125	2,125	2,125	0.00%
Equipment-Small<$5k	1,000	558	1,000	1,000	1,000	0.00%
Copier Lease	3,000	1,624	3,000	3,000	1,959	-34.70%
Copier Service/Supply Contract	-	-	-	-	792	100.00%
Fleet	27,196	18,669	24,196	24,196	24,196	0.00%
Uniforms	1,800	1,298	3,000	-	3,000	100.00%
Capital Outlay	12,500	12,492	15,000	15,000	15,000	0.00%
Total Operating Expenditures	789,835	671,964	765,992	765,992	806,232	5.25%

PERSONNEL SUMMARY

	FY2025 Amended	FY2026 Adopted	FY2027 Adopted
Chief Animal Control Officer	1.0	1.0	1.0
Animal Control Officer	4.0	4.0	4.0
Shelter Manager	1.0	1.0	1.0
Kennel Assistant	2.0	2.0	2.0
Number of Full-Time Positions	8.0	8.0	8.0

FIRE & RESCUE - RESPONSE

DESCRIPTION

The Department of Fire Rescue – Fire and Rescue Response Division provides full-time and part-time staffing support to multiple volunteer fire and rescue departments serving the County to ensure services are available to citizens in their time of need. The Fire & Rescue Response division currently provides dual role firefighting and EMS support staffing for Carrollton Volunteer Fire Department, Isle of Wight Volunteer Rescue Squad, Smithfield Volunteer Fire Department, Windsor Volunteer Rescue Squad, Rushmere Volunteer Fire Department and Carrsville Volunteer Fire Department. The Fire and Response Division of the Department of Fire Rescue is currently staffed by 39 full-time Fire Medic positions and a roster of approximately 45 part-time employees.

FY2026 ACCOMPLISHMENTS

- Responded to over 7,000 calls for service.
- Received replacement of out of date Personal Protective Equipment.
- Received replacement of CPR devices and Suction Units for medic units.
- Increased staffing at Carrollton VFD to 4 personnel 24 hours/7 days.

FY2027 OBJECTIVES

- To meet established response benchmarks with 80% compliance (SP1: Effective governance and community partnerships)
- To respond with ALS capability on 95% of EMS calls for service (SP2: Economic Well-being and Quality of Life)
- To maintain Station Response Reliability "District unit handles District call" at 90% compliance (SP3: Managing Growth and Change)
- Implement upgraded Computer Aided Dispatch System and revised Emergency Medical Dispatch protocols.
- Continue to enhance EMS equipment and procedures to better serve the sick and injured to include ventilators and IV pumps.

PERFORMANCE MEASURES/STATISTICS

	FY2025 ACTUAL	FY2026 ESTIMATE	FY2027 ESTIMATE
EMS Calls for Service	6,946	7,224	7,500
Number of Fire Incidents	921	967	980
Rural Response Within 14 Min (80% Target)	80.0%	80.0%	80.0%
Suburban Response Within 10 Min (80% Target)	83.0%	83.0%	83.0%

FIRE & RESCUE - RESPONSE

	FY 2025 Amended	FY 2025 Actual	FY 2026 Original	FY 2026 Amended	FY 2027 Adopted	PCT Change
Salaries And Wages	2,266,580	2,222,635	2,529,886	2,069,840	2,782,006	34.41%
Overtime	357,150	359,006	285,465	419,365	325,000	-22.50%
Holiday Pay	167,503	152,832	124,253	186,253	185,000	-0.67%
Part-Time Salaries	981,267	1,015,450	804,154	924,154	725,000	-21.55%
FICA (SS & Medicare)	280,464	277,045	286,398	280,301	324,246	15.68%
VRS - Retirement Benefits	256,480	252,572	288,446	278,889	362,275	29.90%
Health/Medical Insurances	511,080	491,387	600,040	552,951	693,131	25.35%
Group Life Insurance	26,981	26,563	29,779	28,792	35,367	22.84%
Deferred Comp	12,160	11,741	13,440	12,840	13,620	6.07%
Certification Pay	-	-	-	-	221,500	100.00%
Professional Services	9,922	9,526	9,922	9,922	25,520	157.21%
EMS Service Contracts	23,000	14,734	23,000	23,000	23,000	0.00%
Maintenance Service Contracts	35,500	33,193	40,000	38,000	30,000	-21.05%
Utilities	800	735	800	800	800	0.00%
Telephone/Internet	17,064	16,491	17,064	17,064	17,064	0.00%
Travel & Training	17,000	17,092	6,704	6,704	4,960	-26.01%
Four-4-Life EMS Support	58,518	36,455	43,000	78,808	-	-100.00%
Hampton Roads Planning Distric	6,450	6,450	6,485	6,485	-	-100.00%
Contribution State Forestry	10,528	10,528	10,528	10,528	-	-100.00%
Office Supplies	425	419	425	425	425	0.00%
Medical Supplies	132,500	132,500	76,000	76,000	70,000	-7.89%
Pharmacy	-	-	46,500	52,781	46,500	-11.90%
Medical Services	14,233	9,574	13,883	13,883	16,165	16.44%
Fleet	8,900	8,313	8,900	10,900	8,900	-18.35%
Uniforms	21,810	18,959	20,000	20,000	20,000	0.00%
PPE & Safety	50,000	49,852	45,000	45,000	98,000	117.78%
Total Operating Expenditures	5,266,315	5,174,052	5,330,072	5,163,685	6,028,479	16.75%

FIRE & RESCUE - RESPONSE

PERSONNEL SUMMARY

	FY2025 Amended	FY2026 Adopted	FY2027 Adopted
Fire & EMS Captain	4.0	4.0	4.0
Fire & EMS LT	3.0	3.0	3.0
Master Fire Medic	3.0	3.0	3.0
Firefighter/Medic I	6.0	6.0	6.0
Firefighter/Medic II	15.0	18.0	21.0
Number of Full-Time Positions	31.0	34.0	37.0

FIRE & RESCUE - STATION SERVICES

	FY 2025 Amended	FY 2025 Actual	FY 2026 Original	FY 2026 Amended	FY 2027 Adopted	PCT Change
Maintenance Service Contracts	5,200	5,185	18,389	18,389	18,389	0.00%
Utilities-Volunteer Depts	137,857	134,047	128,000	128,000	133,000	-6.99%
Fuel - Volunteer	74,488	75,015	115,000	102,500	120,000	37.14%
Volunteer Dept-Insurance	269,856	269,855	290,000	290,000	290,000	0.00%
Travel & Training	504	-	10,000	60,000	44,057	-26.57%
Fire Programs Fund Expense	171,425	128,238	140,049	200,246	-	-100.00%
Contribution Carrollton VFR	168,695	168,695	171,350	171,350	197,885	15.49%
Contribution-Carrsville VFR	100,295	100,295	145,000	145,000	91,300	-37.03%
Contribution RushmereVF	91,400	91,400	73,300	73,300	82,000	11.87%
Contribution Smithfield VF	217,142	217,142	241,000	241,000	271,206	12.53%
Contribution Windsor VF	117,500	117,500	121,000	121,000	126,000	4.13%
Contribution IOWVR	295,000	295,000	215,000	215,000	215,000	0.00%
Contribution Windsor VR	42,000	42,000	48,300	75,800	46,300	-38.92%
Vehicle Tax Relief	115,000	114,400	102,000	102,000	102,000	0.00%
Medical Services	14,606	13,210	32,500	17,500	19,500	11.43%
Equipment / Machinery	25,822	25,806	26,422	26,422	26,422	0.00%
Total Operating Expenses	1,846,790	1,797,789	1,877,310	1,987,507	1,783,059	-10.29%

FIRE & RESCUE - EMERGENCY MANAGEMENT & BILLING

DESCRIPTION

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

FY2026 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.
- Completed a large scale VOPEX exercise with Dominion Energy and VDEM. Increased EMS Billing Fees to 1.5% of allowable Medicare rates.
- Provided coordination assistance for preparation for the County Fair and other large scale special events.

FY2027 OBJECTIVES

- Continue to promote the safety of all citizens of Isle of Wight County through emergency preparedness and response.
- Continue to work with the Emergency Communications Center (ECC) to enhance EMD in the county.
- 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.
- Work with surrounding jurisdictions and the State through Mutual Aid Agreements to ensure resources are available during times of need.
- Pursue available grant funding for equipment and training needed to respond to the

PERFORMANCE MEASURES/STATISTICS

	FY2025 ACTUAL	FY2026 ESTIMATE	FY2027 ESTIMATE
Percent Compliant with Federal NIMS Requirements	99%	99%	99%
Number of Patients Billed for EMS Services	3,408	3,500	3,500

FIRE & RESCUE - EMERGENCY MANAGEMENT & BILLING

	FY 2025 Amended	FY 2025 Actual	FY 2026 Original	FY 2026 Amended	FY 2027 Proposed	PCT Change
Salaries and Wages	453,567	453,752	467,855	691,386	836,382	20.97%
Overtime	523	2,538	539	58,337	-	-100.00%
Part-Time Salaries	21,400	13,489	22,042	22,042	-	-100.00%
FICA (SS & Medicare)	34,884	34,655	37,518	54,110	65,781	21.57%
VRS - Retirement Benefits	54,910	55,428	57,616	82,407	101,305	22.93%
Hospital/Medical Plans	81,973	82,240	89,272	157,801	223,721	41.77%
Group Life Insurance	5,843	5,342	5,509	8,069	9,846	22.02%
Deferred Comp	3,600	3,599	3,600	5,400	6,000	11.11%
Certification Pay	-	-	-	-	24,500	100.00%
Maintenance Service Contracts	57,460	54,427	25,851	25,851	26,807	3.70%
Postage	3,680	2,650	3,000	3,000	3,000	0.00%
Telephone (Voice and Fax)	4,115	4,731	4,600	4,600	5,692	23.74%
Travel & Training	13,000	12,739	12,000	12,000	8,000	-33.33%
Operating Expenses	-	-	2,000	2,000	2,000	0.00%
Dues & Association Membership	815	495	1,070	1,070	1,070	0.00%
Office Supplies	5,331	5,270	9,500	9,500	5,500	-42.11%
Equipment-Small<$5k	19,203	16,771	2,000	2,000	2,000	0.00%
Copier Lease	2,268	2,259	2,268	2,268	2,492	9.88%
Copier Service/Supply Contract	2,800	2,430	1,200	1,200	1,585	32.08%
Fleet	12,000	10,932	10,000	10,000	10,000	0.00%
Uniforms	2,000	1,337	2,000	2,000	2,000	0.00%
Vehicles	8,000	7,856	-	-	-	0.00%
Capital Lease Interest	-	14	-	-	-	0.00%
Total Operating Expenditures	787,372	772,956	759,440	1,155,041	1,337,681	15.81%

FIRE & RESCUE - EMERGENCY MANAGEMENT & BILLING

PERSONNEL SUMMARY

	FY2025 Amended	FY2026 Adopted	FY2027 Adopted
Chief of Fire & Rescue	1.0	1.0	1.0
EMS Coordinator	1.0	1.0	1.0
Medical Billing/HIPPA SUP	1.0	1.0	1.0
Medical Billing Clerk I	1.0	1.0	1.0
Medical Billing Clerk II	1.0	1.0	1.0
Firefighter/Medic II	0.0	1.0	1.0
Fire & EMS LT	0.0	1.0	1.0
Office Administrator	1.0	1.0	2.0
Master Fire Medic	0.0	1.0	1.0
Pharmacy Technician	0.0	0.0	1.0
Number of Full-Time Positions	6.0	9.00	11.0

WESTERN TIDEWATER REGIONAL JAIL

DESCRIPTION

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

	FY 2025 Amended	FY 2025 Actual	FY 2026 Original	FY 2026 Amended	FY 2027 Adopted	PCT Change
Professional Services	1,149,666	1,149,666	1,368,805	1,368,805	1,411,480	3.12%
Total Operating Expenditures	1,149,666	1,149,666	1,368,805	1,368,805	1,411,480	3.12%

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.

FY2026 ACCOMPLISHMENTS

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

FY2027 OBJECTIVES

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

PUBLIC WORKS - ADMINISTRATION

	FY 2025 Amended	FY 2025 Actual	FY 2026 Original	FY 2026 Amended	FY 2027 Adopted	PCT Change
Salaries and Wages	239,772	239,771	246,923	246,923	257,288	4.20%
FICA (SS & Medicare)	17,603	17,596	18,890	18,890	19,575	3.63%
VRS - Retirement Benefits	27,246	27,246	28,063	28,063	25,187	-10.25%
Hospital/Medical Plans	45,239	45,596	49,536	49,536	53,561	8.13%
Group Life Insurance	3,061	2,813	2,898	2,898	2,712	-6.42%
Deferred Comp	1,200	1,200	1,200	1,200	1,200	0.00%
Utilities	7,200	6,923	6,050	6,050	6,050	0.00%
Postage	75	1	75	75	75	0.00%
Telephone (Voice and Fax)	1,560	1,575	1,620	1,620	1,620	0.00%
Travel & Training	250	-	250	250	250	0.00%
Office Supplies	1,500	1,265	1,400	1,400	1,400	0.00%
Copier Lease	1,134	1,130	1,134	1,134	1,037	-8.55%
Copier Service/Supply Contract	650	571	650	650	443	-31.85%
Fleet	12,000	7,516	13,000	19,703	13,000	-34.02%
Capital Lease Interest	-	7	-	-	-	0.00%
Total Operating Expenses	358,490	353,210	371,689	378,392	383,398	1.32%

PERSONNEL SUMMARY

	FY2025 Amended	FY2026 Adopted	FY2027 Adopted
Director of Public Works	1.0	1.0	1.0
Special Projects Coordinator	1.0	1.0	1.0
Administrative Assistant	1.0	1.0	1.0
Number of Full-Time Positions	3.0	3.0	3.0

PUBLIC WORKS - CAPITAL PROGRAMS & INSPECTIONS

DESCRIPTION

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

FY2026 ACCOMPLISHMENTS

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

FY2026 OBJECTIVES

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

PERFORMANCE MEASURES/STATISTICS

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

PUBLIC WORKS - CAPITAL PROGRAMS & INSPECTIONS

	FY 2025 Amended	FY 2025 Actual	FY 2026 Original	FY 2026 Amended	FY 2027 Adopted	PCT Change
Salaries And Wages	63,814	63,814	65,720	65,720	68,583	4.36%
FICA (SS & Medicare)	4,877	4,726	5,028	5,028	5,224	3.90%
VRS - Retirement Benefits	7,260	7,260	7,478	7,478	6,735	-9.94%
Medical/Dental Plans	15,951	16,077	17,467	17,467	18,886	8.12%
Group Life Insurance	852	750	772	772	724	-6.22%
Telephone (Voice And Fax)	1,320	1,286	1,320	1,320	1,320	0.00%
Travel & Training	800	-	300	300	300	0.00%
Operating Expenses	400	-	200	200	200	0.00%
Equipment- Small <$5K	-	-	5,000	5,000	5,000	0.00%
Fuel	5,543	3,203	5,543	5,543	5,543	0.00%
PPE & Safety	800	-	400	400	400	0.00%
Total Operating Expenses	101,617	97,116	109,228	109,228	112.915	3.38%

PERSONNEL SUMMARY

	FY2025 Amended	FY2026 Adopted	FY2027 Adopted
Construction Inspector	0.45	0.45	0.45
Construction Manager	0.45	0.45	0.45
Number of Full-Time Positions	0.90	0.90	0.90

PUBLIC WORKS - REFUSE COLLECTIONS & DISPOSAL

DESCRIPTION

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

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

FY2026 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 tonnage reduction through guideline enforcement and recycling efforts.
- Continued recycling program accepting cardboard, aluminum, and steel cans.
- Continued and Improved Weekly Safety Program for Truck Drivers.
- Continued using the fluorescent tube crusher for the HHW program.
- Sent out RFQ and implemented new 3-year contract Bottled Water service and Porta Jon service.
- Continued a three-year contract for Yard Debris, Residential Construction Debris,

FY2027 OBJECTIVES

- To continue to provide an integrated, cost effective and environmentally sound solid waste disposal system for the residents of the County.
- To respond with prompt, courteous, and effective service to citizens/employees' concerns, complaints and/or inquiries.
- To reduce recycling acceptance items and re-educate citizens to create a more efficient recycling program at the Refuse and Recycling center attendants.
- To identify waste reduction initiative that could be implemented with the greatest potential for increasing waste stream diversion.
- 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.

PERFORMANCE MEASURES/STATISTICS

	FY2025 ESTIMATE	FY2026 ESTIMATE	FY2027 ESTIMATE
Refuse Tonnage	18,000	19,000	19,000
Single-Stream Recycling (tonnage) per Calendar Year	400	400	400
Yard Waste Recycling (tonnage) per Calendar Year	1,600	1,700	1,700
Residential Construction Debris	1,250	1,400	1,400

PUBLIC WORKS - REFUSE COLLECTIONS & DISPOSAL

	FY 2025 Amended	FY 2025 Actual	FY 2026 Original	FY 2026 Amended	FY 2027 Adopted	PCT Change
Salaries and Wages	494,174	478,635	527,951	527,951	553,490	4.84%
Overtime	50,000	42,017	51,500	51,500	51,500	0.00%
Holiday Pay	18,000	19,565	-	-	-	0.00%
Part-Time Salaries	575,000	589,554	592,250	592,250	618,090	4.36%
FICA (SS & Medicare)	86,994	85,366	89,635	89,635	93,566	4.39%
VRS - Retirement Benefits	69,576	65,279	72,353	72,353	64,741	-10.52%
Hospital/Medical Plans	94,201	87,523	103,134	103,134	99,929	-3.11%
Group Life Insurance	6,846	5,654	6,209	6,209	5,848	-5.81%
Deferred Comp	4,020	3,705	4,200	4,200	3,600	-14.29%
Repairs & Maintenance	50,000	45,884	50,000	57,450	55,000	-4.26%
Contracted Services	19,200	19,900	16,200	20,200	22,000	8.91%
Purchased Services-SPSA	1,411,450	1,241,981	1,474,000	1,476,415	1,585,000	7.35%
Utilities	19,200	20,488	20,500	20,500	20,500	0.00%
Telephone (Voice and Fax)	22,017	22,153	21,900	21,900	21,900	0.00%
Travel & Training	3,748	1,526	5,500	8,100	6,500	-19.75%
Operating Expenses	9,737	11,270	10,000	8,894	10,000	12.44%
Landfill Post-Closure Cost	318,333	197,685	265,630	312,827	265,630	-15.09%
Dues & Association Membership	752	752	700	700	700	0.00%
Fleet	225,000	182,637	225,000	249,184	225,000	-9.71%
Uniforms	5,500	5,132	5,500	6,500	5,500	-15.38%
PPE & Safety	6,700	6,510	6,700	6,700	9,700	44.78%
Vehicles	35,000	26,938	-	-	-	0.00%
Capital Outlay	55,200	20,200	25,000	59,885	30,000	-49.90%
Total Operating Expenditures	3,580,647	3,180,354	3,573,862	3,696,487	3,748,194	1.40%

PERSONNEL SUMMARY

	FY2025 Amended	FY2026 Adopted	FY2027 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.

FY2026 ACCOMPLISHMENTS

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

FY2027 OBJECTIVES

- To provide and maintain all facility needs of the County.
- To facilitate and maintain clear priorities, direction and focus to address the building maintenance needs of the County.
- To implement practices that enhance the quality of life within the County by providing safe and well maintained public facilities.
- To identify, solicit and acquire any grant funding to enhance the County's energy and preventative maintenance programs and facilities.

PERFORMANCE MEASURES/STATISTICS

	FY2025 ESTIMATE	FY2026 ESTIMATE	FY2027 ESTIMATE
Number of Work Order Requests Received	1,100	1,200	1,200

TRENDS

	FY2025 ESTIMATE	FY2026 ESTIMATE	FY2027 ESTIMATE
Sale of Surplus	$28,576	$29,669	$29,669

PUBLIC WORKS - BUILDING MAINTENANCE & GROUNDS

	FY 2025 Amended	FY 2025 Actual	FY 2026 Original	FY 2026 Amended	FY 2027 Adopted	PCT Change
Salaries and Wages	504,656	504,655	526,153	526,153	604,356	14.86%
Overtime	26,100	27,876	24,720	24,720	24,720	0.00%
Holiday Pay	1,250	1,211	-	-	-	
Part-Time Salaries	225,000	212,878	231,750	231,750	246,095	6.19%
FICA (SS & Medicare)	57,635	55,912	59,871	59,871	67,180	12.21%
VRS - Retirement Benefits	65,431	65,225	68,062	68,062	68,442	0.56%
Hospital/Medical Plans	131,010	121,046	133,262	133,262	170,652	28.06%
Group Life Insurance	6,729	5,923	6,178	6,178	6,378	3.24%
Deferred Comp	4,800	4,700	4,800	4,800	5,400	12.50%
Repairs & Maintenance	240,095	243,727	248,600	248,809	254,600	2.33%
Maintenance Service Contracts	115,067	113,919	111,000	113,558	111,000	-2.25%
Generator Maintenance Program	29,205	27,614	35,300	35,685	35,300	-1.08%
Utilities	252,400	271,074	285,600	285,600	285,600	0.00%
Telephone (Voice and Fax)	12,900	10,957	12,900	12,900	12,300	-4.65%
Travel & Training	2,910	1,856	2,910	50	2,910	5720.00%
Equipment-Small<$5k	5,900	5,523	4,900	4,754	4,900	3.07%
Fleet	33,000	27,632	35,200	36,307	35,200	-3.05%
Uniforms	12,180	11,027	11,500	11,500	11,500	0.00%
PPE & Safety	7,085	8,084	6,185	5,185	6,185	19.29%
Operating Supplies	30,000	29,165	35,000	35,000	38,000	8.57%
County Signage	5,000	4,214	5,000	5,000	5,000	0.00%
Capital Outlay	4,100	-	5,100	9,106	5,100	-43.99%
Total Operating Expenditures	1,772,453	1,754,215	1,853,991	1,858,250	2,000,818	7.67%

PERSONNEL SUMMARY

	FY2025 Amended	FY2026 Adopted	FY2027 Adopted
Building Maintenance Manager	1.0	1.0	1.0
Maintenance Worker III	4.0	4.0	4.0
Building Operations Supervisor	1.0	1.0	1.0
Maintenance Worker II	2.0	2.0	2.0
Maintenance Worker I	1.0	1.0	1.0
Custodial Supervisor	1.0	1.0	1.0
Number of Full-Time Positions	10.0	10.0	10.0

TRANSPORTATION

DESCRIPTION

The Transportation Department is responsible for capital project development from scoping, through funding and engineering design, permitting, and construction for all capital transportation and Virginia Department of Transportation (VDOT) Locally Administered (LAP) projects administered by the County. The Department also coordinates and resolves County and citizen maintenance issues with the VDOT Franklin Residency including; drainage complaints, safety studies and improvements, signage needs, pavement repairs, grass-cutting and trash pick-up. The Department provides technical and stakeholder support for VDOT-administered construction projects, and represents the County's goals and objectives in all long-range and regional transportation planning efforts. The Department provides long-range transportation planning and land use reviews in conjunction with County Community Development staff.

FY2026 ACCOMPLISHMENTS

- Completed right-of-way acquisition phase and environmental permitting coordination with VDOT for Nike Park Road Extended.
- Completed construction of Smithfield Sidewalk Improvement Project.
- Received Federal authorization for the Main St/Rt 258/Rt 10 Bypass Improvement Project to begin the right-of-way and utility-relocation Phase.
- Completed right-of-way and utility-relocation Phase for the Rt 460/258 Turn Lane Project and submitted Construction Plans and IFB for Federal Authorization to Advertise Construction.
- Advance Smart Scale Funding for Rt 17 Widening Phase I and initiated engineering and design.
- Advanced Smart Scale Funding for Turner Drive/Benns Church Turn Lane Project advanced and initiated engineering and design contract.
- Completed and Adopted Safe Streets for All(SS4A) Safety Action Plan.
- Completed Gwaltney Way Extension project with State Acceptance.

FY2027 OBJECTIVES

- Advertise Rt 460/258 for CONSTRUCTION and complete Construction.
- Receive Federal Authorization for Right of Way and Utility relocation on Rt 17 Widening Phase I.
- Complete Environmental Permitting and submit PS&E package for Turner Dr/Benns Church project package.
- Initiate design for Nike Park Trail Connector project with CRP grant funds.
- Initiate design for Red Oaks Trail project with CRP grant funds.

PUBLIC WORKS - TRANSPORTATION

	FY 2025 Amended	FY 2025 Actual	FY 2026 Original	FY 2026 Amended	FY 2027 Adopted	PCT Change
Salaries And Wages	213,982	213,982	235,340	235,340	245,352	4.25%
FICA (SS & Medicare)	15,932	15,074	18,004	18,004	18,647	3.57%
VRS - Retirement Benefits	25,239	24,275	26,716	26,716	23,994	-10.19%
Hospital/Medical Plans	54,665	53,226	59,841	59,841	64,701	8.12%
Group Life Insurance	2,763	2,506	2,758	2,758	2,584	-6.31%
Deferred Comp	1,800	1,700	1,800	1,800	1,800	0.00%
Professional Services	114,608	87,173	100,000	121,482	150,000	23.48%
Maintenance Service Contracts	25,053	15,620	23,100	29,300	24,250	-17.24%
Contracted Services	-	-	-	50,000	70,000	40.00%
Utilities	65,000	65,738	68,000	68,000	68,000	0.00%
Postage	200	43	200	200	200	0.00%
Telephone (Voice And Fax)	1,179	1,054	1,758	1,758	1,598	-9.10%
Travel & Training	1,940	1,159	1,500	1,500	1,500	0.00%
Operating Expenses	-	-	-	-	3,000	100.00%
Office Supplies	900	835	500	3,500	500	-85.71%
Fleet	-	-	2,680	2,680	2,680	0.00%
PPE & Safety	200	146	200	200	200	0.00%
Total Operating Expenditures	523,460	482,533	542,397	623,079	679,006	8.98%

PERSONNEL SUMMARY

	FY2025 Amended	FY2026 Adopted	FY2027 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

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PARKS, RECREATION & CULTURAL

PARKS & RECREATION - ADMINISTRATION

DESCRIPTION

The Department of Parks and Recreation provides recreational facilities; maintains parks, open spaces, landscaped areas and grounds for all County owned property; implements programs, classes and special events, and works with the Isle of Wight County Fair Committee to produce the annual County Fair. In all, the Parks and Recreation Department oversees almost 3,000 acres of park land including the 2,500-acre Blackwater Forest preserve. Facilities within the parks include three (3) boat ramp facilities, five (5) playground systems, three (3) softball fields, six (6) outdoor tennis courts, three (3) outdoor basketball courts, fifteen (15) soccer fields, four (4) picnic shelters, two (2) picnic areas, one (1) 2 ½ mile mountain bike trail, one (1) memorial tree garden, one (1) 30 acre fairgrounds, which includes a rodeo arena, tractor pull track, one (1) grain bin and three (3) 80' x 120' open air buildings, one (1) skateboard park, three (3) adapted army buildings used for programming and rentals, one (1) community center, one (1) ATV trail and a 3.1 mile greenway trail. The Department also manages a 14,000 square foot recreation center in Windsor.

FY2026 ACCOMPLISHMENTS

- Completed design services for Bradby Park
- Completed Jones Creek Boat Ramp improvements
- Replaced Riverview Park playground
- Mounted Nike Ajax missile in Nike Park

FY2026 OBJECTIVES

- Complete PE for Tyler's Beach Marina upgrades.
- Continue to evaluate for park amenity shortfalls identified in Parks and Recreation Comprehensive Master Plan
- Complete Heritage Park restroom design

PERFORMANCE MEASURES/STATISTICS

	FY2025 ACTUAL	FY2026 ESTIMATE	2027 ESTIMATE
Number of Grant Application Submissions for Facility & Program Financial Support	1	2	2
Certified Training Hours Provided to Departmental Staff	650	700	700
Number of Position Turnovers Due to Termination of Employment Other Than Those Created by Retirement	0	1	0
Number of Park Projects Completed from Quarterly Park Inspection Reports	46	45	50

PARKS & RECREATION - ADMINISTRATION

	FY 2025 Amended	FY 2025 Actual	FY 2026 Original	FY 2026 Amended	FY 2027 Adopted	PCT Change
Salaries and Wages	209,104	209,103	214,024	214,024	224,721	5.00%
Overtime	1,322	177	1,813	1,813	1,813	0.00%
FICA (SS & Medicare)	15,874	15,641	16,512	16,512	17,330	4.95%
VRS - Retirement Benefits	26,295	26,295	26,899	26,899	25,128	-6.58%
Hospital/Medical Plans	27,516	21,406	21,440	21,440	23,184	8.13%
Group Life Insurance	2,754	2,463	2,523	2,523	2,379	-5.71%
Deferred Comp	1,222	1,221	1,200	1,200	1,200	0.00%
Postage	500	56	100	100	100	0.00%
Telephone (Voice and Fax)	8,504	6,119	8,504	8,504	8,505	0.01%
Travel & Training	6,790	1,707	6,855	6,855	6,855	0.00%
Dues & Association Membership	511	511	625	625	625	0.00%
Office Supplies	4,500	3,419	4,500	4,500	4,500	0.00%
Copier Lease	4,536	4,519	4,536	4,536	4,148	-8.55%
Copier Service/Supply Contract	2,400	2,285	2,400	2,400	1,585	-33.96%
Uniforms	200	96	200	200	150	-25.00%
Books/Subscriptions	100	79	266	266	266	0.00%
Capital Lease Interest	-	29	-	-	-	0.00%
Total Operating Expenditures	312,128	295,125	312,397	312,397	322,489	3.23%

PERSONNEL SUMMARY

	FY2025 Amended	FY2026 Adopted	FY2027 Adopted
Director of Parks & Recreation	1.0	1.0	1.0
Fair/Events Coordinator	1.0	1.0	1.0
Administrative Services Coordinator	1.0	1.0	1.0
Number of Full-Time Positions	3.0	3.0	3.0

PARKS & RECREATION - PROGRAMS

DESCRIPTION

The Department of Parks and Recreation provides recreational facilities; maintains parks, open spaces, landscaped areas and grounds for all County owned property; implements programs, classes and special events, and works with the Isle of Wight County Fair Committee to produce the annual County Fair. In all, the Parks and Recreation Department oversees over 3,000 acres of park land including the 2,500-acre Blackwater Forest preserve. Facilities within the parks include three (3) boat ramp facilities, nine (9) playgrounds, four (4) softball fields, six (6) outdoor tennis courts, three (3) outdoor basketball courts, fifteen (15) soccer fields, four (4) picnic shelters, two (2) picnic areas, one (1) 2 ½ mile mountain bike trail, one (1) memorial tree garden, one (1) 30 acre fairgrounds, which includes a rodeo arena, tractor pull track, one (1) grain bin and three (3) 80' x 120' open air buildings, one (1) skateboard park, three (3) adapted army buildings used for programming and rentals, one (1) community center, and a 3.1 mile greenway trail. The Department also manages a 14,000 square foot recreation center in Windsor.

FY2026 ACCOMPLISHMENTS

- Introduced summer day camp for adults with disabilities
- Introduced new Windsor Town Center programs to include the Create Your Own Way and Explore Outdoors classes
- Experienced growth of the open gym program at the Windsor Town Center
- Received Virginia Recreation & Park Society "Best New Special Event" award for the Therapeutic Recreation Ball

FY2027 OBJECTIVES

- Expand programming for adults 65 and over
- Expand programming for adults with disabilities
- Continue to expand program offerings at the Windsor Town Center
- Identify nonprofit providers for potential partnerships to expand services to senior and adults with disabilities
- Search out and apply for Recreation related grants and sponsorships opportunities

PERFORMANCE MEASURES/STATISTICS

	FY2025 ACTUAL	FY2026 ACTUAL	FY2027 ESTIMATE
Youth Activities/Programs Offered	22	23	24
Number of Youth Participating	2,193	2,050	3,104
Adult Activities/Programs Offered	22	26	27
Number of Adults Participating	3,200	3,051	3,371

PARKS & RECREATION - PROGRAMS

	FY 2025 Amended	FY 2025 Actual	FY 2026 Original	FY 2026 Amended	FY 2027 Proposed	PCT Change
Salaries And Wages	306,409	300,773	315,619	315,619	324,990	2.97%
Overtime	1,863	1,744	1,919	1,919	1,919	0.00%
Holiday Pay	1,346	1,368	1,386	1,386	1,386	0.00%
Part-Time Salaries	137,322	139,347	141,442	141,442	141,442	0.00%
Other Compensation	6,000	3,400	5,500	5,500	5,500	0.00%
FICA (SS & Medicare)	34,191	33,479	27,785	27,785	35,935	29.33%
VRS - Retirement Benefits	40,990	40,476	42,193	42,193	38,908	-7.79%
Medical/Dental Plans	45,469	44,947	51,567	51,567	55,760	8.13%
Group Life Insurance	4,095	3,568	3,712	3,712	3,433	-7.52%
Deferred Comp	2,400	1,825	1,800	1,800	2,400	33.33%
Marketing	15,100	10,760	15,100	15,100	15,100	0.00%
Utilities	48,320	47,867	52,300	52,300	52,300	0.00%
Telephone (Voice And Fax)	2,514	2,453	2,519	2,519	2,519	0.00%
Travel & Training	8,887	8,698	7,477	7,477	7,500	0.31%
Special Events	49,845	48,737	50,550	50,550	50,550	0.00%
Dues & Association Memberships	3,500	3,356	3,500	3,500	3,500	0.00%
Equipment-Small<$5k	5,200	4,266	5,200	5,200	5,200	0.00%
Athletics	55,718	54,990	53,000	65,845	56,000	-14.95%
Camps	30,000	25,997	32,000	32,000	32,000	0.00%
Instructor Led Classes	8,300	8,296	8,000	8,000	8,000	0.00%
Recreation (Gym, etc.)	18,300	13,062	17,300	16,300	17,300	6.13%
Senior Adult Programming	48,043	31,642	53,471	44,705	53,471	19.61%
Windsor Center	7,000	2,575	4,000	4,000	4,000	0.00%
Total Operating Expenditures	880,812	833,625	897,340	900,419	919,113	2.08%

PERSONNEL SUMMARY

	FY2025 Amended	FY2026 Adopted	FY2027 Adopted
Recreation Manager	1.0	1.0	1.0
Recreation Specialist	4.0	4.0	4.0
Therapeutic Recreation Specialist	1.0	1.0	1.0
Number of Full-Time Positions	6.0	6.0	6.0

PARKS & RECREATION - GATEWAY & GROUNDS

DESCRIPTION

The Department of Parks and Recreation provides recreational facilities; maintains parks, open spaces, landscaped areas and grounds for all County owned property; implements programs, classes and special events, and works with the Isle of Wight County Fair Committee to produce the annual County Fair. In all, the Parks and Recreation Department oversees almost 3,000 acres of park land including the 2,500-acre Blackwater Forest preserve. Facilities within the parks include three (3) boat ramp facilities, five (5) playground systems, three (3) softball fields, six (6) outdoor tennis courts, three (3) outdoor basketball courts, fifteen (15) soccer fields, four (4) picnic shelters, two (2) picnic areas, one (1) 2 ½ mile mountain bike trail, one (1) memorial tree garden, one (1) 30 acre fairgrounds, which includes a rodeo arena, tractor pull track, one (1) grain bin and three (3) 80' x 120' open air buildings, one (1) skateboard park, three (3) adapted army buildings used for programming and rentals, one (1) community center, one (1) ATV trail and a 3.1 mile greenway trail. The Department also manages a 14,000 square foot recreation center in Windsor.

FY2026 ACCOMPLISHMENTS

- Replaced ten lights at the Fairgrounds with LED bulbs
- Completed installation of employee/volunteer Fairgrounds restrooms
- Improved signage at Blackwater Park gates
- Completed pesticide applicator training for four (4) additional employees
- Replaced Nike Park softball field and tennis court lights

FY2027 OBJECTIVES

- Continue to replace lighting at the Fairgrounds with LED bulbs
- Send two (2) supervisors to NRPA Maintenance Management School
- Improve drainage for Fort Huger Bridges
- Review long term plan for capital outlay of equipment inventory and develop plan for future purchases

PERFORMANCE MEASURES/STATISTICS

	FY2025 ACTUAL	FY2026 ESTIMATE	FY2027 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	$1,584	$1,629	$1,629
Completed Landscape Projects Within Park Facilities	11	11	11
Completed Maintenance Projects From Quarterly Park Inspection List.	16	15	15

PARKS & RECREATION - GATEWAY & GROUNDS

	FY 2025 Amended	FY 2025 Actual	FY 2026 Original	FY 2026 Amended	FY 2027 Adopted	PCT Change
Salaries And Wages	587,311	510,081	603,676	603,676	713,478	18.19%
Overtime	28,980	12,876	29,849	29,849	29,849	0.00%
Holiday Pay	1,415	682	853	853	853	0.00%
Part-Time Salaries	16,645	16,940	16,881	16,881	16,881	0.00%
FICA (SS & Medicare)	49,153	39,735	46,181	46,181	58,221	26.07%
VRS - Retirement Benefits	78,627	66,114	79,195	79,195	85,669	8.17%
Medical/Dental Plans	178,886	127,367	166,510	166,510	217,524	30.64%
Group Life Insurance	7,918	5,948	7,080	7,080	7,540	6.50%
Deferred Comp	8,220	5,317	6,420	6,420	5,820	-9.35%
Repairs & Maintenance	49,500	47,324	47,500	47,500	53,500	12.63%
Roadway Beautification	2,000	1,646	2,000	2,000	2,000	0.00%
Telephone (Voice And Fax)	1,823	1,749	1,823	1,823	1,822	-0.05%
Lease/Rental of Equipment	10,000	9,382	9,500	7,000	9,500	35.71%
Travel & Training	3,300	2,925	5,000	-	9,000	#DIV/0!
Dues & Association Memberships	2,370	2,250	2,370	1,370	2,370	72.99%
Fleet	49,180	43,704	54,480	62,543	54,480	-12.89%
Uniforms	7,000	6,385	7,000	8,000	7,000	-12.50%
PPE & Safety	9,905	6,978	7,000	7,000	9,960	42.29%
Operating Supplies	84,802	77,084	78,250	90,667	81,451	-10.16%
Vehicles	6,855	-	-	-	-	0.00%
Capital Outlay	60,000	59,993	89,000	91,500	73,639	-19.52%
Total Operating Expenditures	1,243,890	1,044,480	1,260,568	1,276,048	1,440,557	12.89%

PERSONNEL SUMMARY

	FY2025 Amended	FY2026 Adopted	FY2027 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	11.0	11.0	11.0
Number of Full-Time Positions	15.0	15.0	15.0

BLACKWATER REGIONAL LIBRARY

DESCRIPTION

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

Library Vision Statement

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

Library Mission Statement

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

FY2027 OBJECTIVES

Creativity

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

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

FY2027 OBJECTIVES continued

Literacy

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

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

Community Enrichment & Development

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

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

BLACKWATER REGIONAL LIBRARY

FY2027 OBJECTIVES continued

Life-Long Learning

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

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

	FY 2025 Amended	FY 2025 Actual	FY 2026 Original	FY 2026 Amended	FY 2027 Adopted	PCT Change
Other Compensation	2,500	250	2,500	2,500	2,500	0.00%
Utilities	36,200	37,463	34,400	34,400	37,400	8.72%
Contributions-BlkwtrLibrary	1,051,944	1,051,944	1,075,566	1,075,566	1,111,494	3.34%
Total Operating Expenses	1,090,644	1,089,657	1,112,466	1,112,466	1,151,394	3.50%

Local Roots, Global Reach
ISLE OF WIGHT
COUNTY, VIRGINIA

COMMUNITY DEVELOPMENT

PLANNING & ZONING

DESCRIPTION

The Planning and Zoning Division of Community Development coordinates the County's long-range land use planning efforts as well as administers the ordinances adopted by the Board of Supervisors to implement the vision and goals of these plans. The Department also provides staff support to the Board of Supervisors, the Planning Commission, the Board of Zoning Appeals, the Wetlands Board, the Agricultural and Forestal Districts Advisory Committee, and the Historic Architectural Review Committee. Staff also represents the County's interest on various regional boards and committees.

FY2026 ACCOMPLISHMENTS

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

FY2027 OBJECTIVES

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

PLANNING & ZONING

PERFORMANCE MEASURES/STATISTICS

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

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

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

PLANNING & ZONING

	FY 2025 Amended	FY 2025 Actual	FY 2026 Original	FY 2026 Amended	FY 2027 Adopted	PCT Change
Salaries and Wages	652,052	594,761	645,231	645,231	674,308	4.51%
Compensation	20,000	16,275	20,000	20,000	20,000	0.00%
FICA (SS & Medicare)	49,882	42,629	49,360	49,360	51,585	4.51%
VRS - Retirement Benefits	86,276	77,703	84,379	84,379	76,362	-9.50%
Hospital/Medical Plans	129,191	119,246	139,809	139,809	147,448	5.46%
Group Life Insurance	8,710	6,992	7,585	7,585	7,121	-6.12%
Deferred Comp	4,200	3,600	3,600	3,600	3,600	0.00%
Professional Services	105,270	65,349	60,000	70,516	60,000	-14.91%
Software Subscription Based IT	85,050	85,050	-	-	-	0.00%
Advertising Services	14,000	12,258	14,000	14,000	14,000	0.00%
Postage	4,000	1,607	3,000	3,000	3,000	0.00%
Telephone (Voice and Fax)	5,101	5,006	5,161	5,161	4,681	-9.30%
Travel & Training	5,900	5,766	5,900	5,900	5,900	0.00%
Tolls & Parking	70	-	70	70	70	0.00%
Operating Expenses	8,000	7,234	8,000	8,000	8,000	0.00%
Dues & Association Membership	2,900	2,494	2,900	2,900	2,900	0.00%
Office Supplies	5,500	5,283	5,500	5,500	5,500	0.00%
Copier Lease	1,369	1,364	1,369	1,629	1,266	-22.28%
Copier Service/Supply Contract	650	571	650	650	443	-31.85%
Fleet	3,360	2,131	3,360	3,360	3,360	0.00%
Uniforms	250	43	250	250	250	0.00%
Total Operating Expenditures	1,191,731	1,055,363	1,060,124	1,070,900	1,089,794	1.76%

PERSONNEL SUMMARY

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

INSPECTIONS

DESCRIPTION

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

FY2026 ACCOMPLISHMENTS

- Continued to meet the ten-day review completion time commitment for 98% of all commercial and residential plan reviews
- Implemented Opengov integrated permitting software to increase the efficiency of development review processes and to improve the community's ability to perform more permitting functions online at any time
- Created the new division of Central Permitting in order to increase efficiency and to accommodate future workload growth
- Continued to participate in regional and statewide professional organizations, such as the Virginia Building and Code Officials Association, the Virginia Plumbing and Mechanical Inspectors Association, Virginia Chapter of the International Association of Electrical Inspectors as well as the Tyler Munis Conference
- Completed professional training through various trade organizations and the Virginia Department of Housing and Community Development to obtain new certifications as well as maintain existing ones

FY2027 OBJECTIVES

- Continue to provide outstanding customer service to our internal and external customers through improved response times and positive interactions.
- Initiate the civil prosecution process for maintenance code violations to reduce the time between complaint and compliance in order to protect local property values.
- Continue to assist both internal and external customers by improving the customer self-serve capabilities of the Munis system.

INSPECTIONS

PERFORMANCE MEASURES/STATISTICS

Inspections:

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

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

Central Permitting:

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

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



INSPECTIONS

	FY 2025 Amended	FY 2025 Actual	FY 2026 Original	FY 2026 Amended	FY 2027 Adopted	PCT Change
Salaries and Wages	528,954	502,858	530,617	530,617	556,861	4.95%
FICA (SS & Medicare)	40,465	35,089	40,593	40,593	42,305	4.22%
VRS - Retirement Benefits	64,155	60,668	64,522	64,522	59,801	-7.32%
Hospital/Medical Plans	136,844	137,835	158,497	158,497	171,370	8.12%
Group Life Insurance	6,989	5,829	6,187	6,187	5,862	-5.25%
Deferred Comp	4,020	3,390	3,600	3,600	3,600	0.00%
Uniforms Taxable	1,900	-	600	600	600	0.00%
Professional Services	25,000	-	25,000	25,000	25,000	0.00%
Postage	600	45	200	200	200	0.00%
Telephone (Voice and Fax)	4,649	3,895	4,714	4,714	4,714	0.00%
Travel & Training	5,000	4,344	5,000	5,000	5,000	0.00%
Tolls & Parking	100	80	100	100	100	0.00%
Dues & Association Membership	1,400	1,155	1,400	1,400	1,400	0.00%
Office Supplies	3,500	1,237	2,500	2,500	2,500	0.00%
Copier Lease	2,365	2,259	2,365	2,365	2,074	-12.30%
Copier Service/Supply Contract	1,200	1,143	1,200	1,200	792	-34.00%
Fleet	16,462	12,302	12,992	12,992	12,992	0.00%
Uniforms	816	-	816	816	816	0.00%
PPE & Safety	900	344	900	900	900	0.00%
Books/Subscriptions	4,550	-	4,550	4,550	4,550	0.00%
Equipment/Machinery	65,066	5,134	15,570	15,570	15,570	0.00%
Capital Lease Interest	-	14	-	-	-	0.00%
Total Operating Expenses	914,935	777,621	881,923	881,923	917,007	3.98%

PERSONNEL SUMMARY

	FY2025 Amended	FY2026 Adopted	FY2027 Adopted
Director of Community Development	1.0	1.0	1.0
Assistant Director of Community Development	1.0	1.0	1.0
Planner I	1.0	1.0	1.0
Planner II	2.0	2.0	2.0
Environmental Planner	1.0	1.0	1.0
Planning Services Coordinator	1.0	1.0	1.0
Code Enforcement Officer	1.0	1.0	1.0
Zoning Coordinator	1.0	1.0	1.0
Number of Full-Time Positions	9.0	9.0	9.0

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.

FY2026 ACCOMPLISHMENTS

⇒ **SITE DEVELOPMENT/PROJECT MANAGEMENT/MARKETING**

- ◊ Completed Phase II Cultural Resources Assessment for 40-acre site in Shirley T. Holland, Phase II
- ◊ Coordinating the installation of new street lighting and trees along William A. Gwaltney Way
- ◊ Coordinating the installation of new and upgraded signage at Shirley T. Holland to enhance the park's appearance with cohesive county branding and improve the safety of park tenants
- ◊ Continued project management with developers for three industrial developments on EDA parcels.
- ◊ Assisted WM Jordan with achieving certificate of occupancy for 460 Commerce Center
- ◊ Continued marketing 460 Commerce Center, VA Cold Dock 258 and Tidewater Logistics Center
- ◊ Continued marketing the Park for future industrial use and responded to inquiries from brokers and developers wanting to build warehousing and distribution projects
- ◊ Collaborated with City of Franklin officials and FSEDI to make improvements to the Franklin Regional Airport and surrounding industrial land

⇒ **BUSINESS ATTRACTION**

- ◊ Compiled data and completed Requests for Information and/or virtual site visits, as required, for prospective businesses with regional and state economic development partners, such as the Virginia Economic Development Partnership, the Hampton Roads Alliance and The Port of Virginia
- ◊ Continued communication with brokers listing commercial properties for sale or lease
- ◊ Coordinated and hosted monthly Pre-Application meetings (11 appointments through February 2026) 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
- ◊ Coordinated with the Hampton Roads Alliance, VEDP, Port of Virginia and local brokers to market the former Keurig and Lineage Logistics facilities to new users

ECONOMIC DEVELOPMENT

FY2026 ACCOMPLISHMENTS

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

- ◊ Meet with existing businesses to assess needs and concerns, as well as provide resources and assistance as requested, including marketing, workforce development, available property searches, financing tools, permitting, licensing and tax rate questions
- ◊ Awarded a $50,000 Agriculture and Forestry Industries Development (AFID) Grant for Darden Hams' new $1.2M ham processing facility and hosted an announcement event with the Secretary of Agriculture in October 2025
- ◊ Sent out 36 new business welcome packets (through January 2026)
- ◊ Hosted the Elevate and Thrive Inside the Isle business workshop series with the SBDC
- ◊ Coordinating efforts to understand childcare needs in the county and help providers
- ◊ Continue to maintain and grow the department's online local business directory
- ◊ Coordinating potential expansion of the county's Enterprise Zone
- ◊ Promoted and attended Ribbon Cutting Events for five businesses

⇒ **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**

- ◊ Refreshed department website content (InsideTheIsle.com)
- ◊ Revised County Newcomer's Guide and Visit the Farms Brochure for 2026
- ◊ Distributed monthly e-newsletter to 900 subscribers
- ◊ Print Advertising – half-page ad promoting 3 industrial projects in November 2025 Site Selection magazine (Virginia Spotlight)
- ◊ Enhanced social media outreach increased followers and engagement (Facebook); added more content to YouTube Channel. Created an Instagram account
- ◊ Revived Isle Biz Rocks program to promote existing businesses
- ◊ Created new digital marketing programs to promote existing businesses
  - * Behind the Biz: Isle Edition
  - * Business Spotlight Reels
  - * Hidden Gems
  - * Visit the Farms

⇒ **WORKFORCE DEVELOPMENT**

- ◊ Director continued to serve on the Isle of Wight County Schools' Career & Technical Education (CTE) Advisory Committee and on the Regional Workforce Development Council.
- ◊ Assistance with planning and promotional efforts for Isle of Wight Chamber Job Fair to be held March 17, 2026.

⇒ **REGIONAL/STATE PROGRAMS**

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

ECONOMIC DEVELOPMENT

FY2026 ACCOMPLISHMENTS

⇒ **STAFF/FINANCIAL SUPPORT**

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

FY2027 OBJECTIVES

- **BOARD OF SUPERVISORS STRATEGIC PLAN PRIORITY #2**
  - ♦ Develop a plan by partnering with Hampton Roads Alliance and EVRIFA to target the defense industry, develop opportunities, align our activity with the regional playbook and make an actionable FY27 Capital Budget, ensuring land is compatible, shovel ready, and as close to Tier 4 as possible, to include Franklin Airport.
  - ♦ Aggressively market all available commercial properties
- **OTHER**
  - ♦ Continue site/infrastructure improvements at Shirley T. Holland Intermodal Park
  - ♦ Assist City of Franklin with Site Development Grant application for Franklin Industrial Air Park
  - ♦ Redesign Economic Development website
  - ♦ Update 2013 Economic Development Strategic Plan

PERFORMANCE MEASURES/STATISTICS

	FY2025 ACTUAL	FY2026 ESTIMATE	FY 2027 ESTIMATE
New Business Leads/Projects	25	30	40
Prospect Visits	1	3	3
Business Retention & Expansion (BRE) Unique Visits/Calls/Assistance	27	40	50
Pre-Application Meetings Hosted	24	20	28
Digital Marketing Assistance Program for Existing Businesses (Isle Biz Rocks, Behind the Biz, Business Spotlight Reels, Hidden Gems, Visit the Farms)	0	60	75
New Business Welcome Packets Sent	191	100	100

ECONOMIC DEVELOPMENT

	FY 2025 Amended	FY 2025 Actual	FY 2026 Original	FY 2026 Amended	FY 2027 Adopted	PCT Change
Salaries and Wages	317,965	242,733	329,931	329,931	349,210	5.84%
FICA (SS & Medicare)	24,325	17,911	25,240	25,240	26,715	5.84%
VRS - Retirement Benefits	41,872	30,520	44,022	44,022	40,302	-8.45%
Hospital/Medical Plans	72,388	51,239	79,249	79,249	65,153	-17.79%
Group Life Insurance	4,248	2,813	3,876	3,876	3,690	-4.80%
Deferred Comp	2,400	1,800	2,400	2,400	2,400	0.00%
Professional Services	10,000	-	2,500	2,500	50,000	1900.00%
Advertising Services	500	-	500	500	500	0.00%
Marketing	55,437	30,546	57,487	57,537	60,485	5.12%
Economic Development Incentive	1,076,336	-	100,000	100,000	-	-100.00%
Postage	250	56	250	250	200	-20.00%
Telephone (Voice and Fax)	3,782	1,672	3,782	3,782	2,640	-30.20%
Travel & Training	21,640	7,234	13,165	13,165	19,435	47.63%
Tolls & Parking	275	195	175	175	175	0.00%
Dues & Association Membership	51,987	50,942	53,572	53,572	9,340	-82.57%
Office Supplies	1,500	1,356	1,000	1,000	1,000	0.00%
Copier Lease	2,268	2,259	2,268	2,268	2,074	-8.55%
Copier Service/Supply Contract	1,200	1,143	1,200	1,200	792	-34.00%
Fleet	2,000	929	2,000	2,000	2,000	0.00%
Books/Subscriptions	220	112	108	108	108	0.00%
Capital Lease Interest	-	14	-	-	-	0.00%
Total Operating Expenses	1,690,593	443,474	722,725	722,775	636,219	-11.98%

PERSONNEL SUMMARY

	FY2025 Amended	FY2026 Adopted	FY2027 Adopted
Director of Economic Development	1.0	1.0	1.0
Economic Development Coordinator	2.0	2.0	2.0
Administrative Assistant	1.0	1.0	1.0
Number of Full-Time Positions	4.0	4.0	4.0

TOURISM

DESCRIPTION

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

SMITHFIELD & ISLE OF WIGHT TOURISM MISSION STATEMENT:

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

SMITHFIELD & ISLE OF WIGHT TOURISM VISION STATEMENT:

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

FY2026 ACCOMPLISHMENTS

- NEW FOOD TOUR promoted, managed and revamped.
- Hired Stephanie Kensicki as full time Marketing Coordinator and Assistant Tourism Director.
- 5-Year Tourism Strategic Planning workshops held with community stakeholders. 5-Year Tourism Strategic Plan will be completed in January 2026, and will begin implementation shortly thereafter.
- Successful Cypress Creek Bridge Marketing Campaign completed with the help of a $11,700 grant from VTC (the Virginia Tourism Corporation). 0 affected merchants, restaurants, accommodations and attractions went out of business with the vast majority weathering the construction storm well through increased Tourism marketing efforts and information dissemination. Tourism staff held Cypress Creek Bridge Grand Opening 10/17/25. Only 48 hours' notice was able to be given by VDOT.
- Participated with the state as a SAIL250 Affiliate Harbor. SAIL250 Event: Smithfield Maritime Rendezvous planned and organized.
- Formed and worked with Regional Restaurant Week group (Coastal Virginia Culinary Consortium (CVCC) to grow and enhance Restaurant Week/Restaurant events regionally.
- Continued the work of the VA250 Committee. Many events were affiliated throughout the year leading up to VA250 by local stakeholders. Hosted Museum Mobile in May 2025 during Smithfield Arts Festival. Smithfield Times hosted monthly VA250 column. RECEIVED $10,000 grant for VA250 Thematic Driving Tour.
- Continued work with the Salty Southern Route (regional trail featuring pork and peanuts with participating localities: Smithfield/IOW; Surry; Suffolk; Franklin/Southampton; Sussex.) Group continues to work with Visit Widget to create a new website and online trail app.

TOURISM

FY2026 ACCOMPLISHMENTS continued

- Continued work with Juneteenth Committee to host a strong 2025 event featuring great entertainment as well as community, merchandise and feed vendors.
- Director received Grace Keen Award from the Chamber.
- Director attended VADMO (Virginia Association of Destination Management Organizations) VTLI (Virginia Tourism Leadership Institute) throughout 2025. Capstone submitted in January 2026. Graduation April 2026. Assistant Director will attend next cohort. Director was the Chairman of the VADMO VTLI Organizing Committee.
- Maintained certified and accredited Visitor Center throughout the year.
- Worked with Town & Development officials to secure a permanent home for the Smithfield Farmers Market at the proposed GRANGE @10Main.
- Farmers Market lease renewed for Bank of Southside Virginia space on a year to year basis with the expectation that the Market would find an alternative alternate location.
- $10,000 VTC DRIVE Tourism Grant awarded. The Tourism Raliegh/Durham marketing initiative will be funded through this grant.
- Celebrated SVAE 2 MILLION DOLLAR MAY event. SVAE (Tourism holds seats on the SVAE Board) celebrated donating over 2M to the local community.
- Worked with County E.D; Planning & Zoning; and Smithfield Parks & Recreation to update Sign Ordinances. New simplified ordinances and forms were approved and now in use.

FY2027 OBJECTIVES

- Expand our market to include a wider variety of people including diverse ethnicities, younger folks and families
- SAIL250 Event-Smithfield Maritime Rendezvous including touring character ships; boardwalk art show; plein air painters; ships cruises; VIP Reception; DRONE show; entertainment; Story Walk; Walking Tours; Concert; Historic District events.
- VA250 Thematic Driving Tour launched and Tour Mobile hosted for the 2nd time, in addition to other coordinating VA250 events hosted by local organizations.
- Continue succession planning for Tourism leadership and staff
- Establish an Event Emergency Management Committee to develop policies and best practices plans for Smithfield large downtown events and plan to invest in barrier and messaging systems.
- Revamp the Tourism Hambassador Program
- Create a Tourism Volunteer Core Group and Recognition Program for Special Events
- Begin first portions of 5-Year Tourism Strategic Plan
- COMPLETE and launch website Redesign
- Add waterfront component amenity to tourism product-Smithfield Floating Tiki Bar
- Work with the Town of Windsor to promote tourism events and attractions
- Launch County communications plan to enhance public communications efforts starting in 2026. A strategic plan is currently being put together and will be deployed in 2026.
- Add Virginia Beach to monthly or bi-monthly Blitz Schedule
- Additional Tourism Product Creation.

TOURISM

PERFORMANCE MEASURES/STATISTICS

	FY2025 ACTUAL	FY2026 ESTIMATE	FY2027 ESTIMATE
Visitor Center Visitation	12,828	11,680	12,300
Group Tours	130	144	150
Total Touches	41,264	43,480	45,000
BOB Fest	2,600	2,600	2,600
Smithfield Farmer's Market	22,000	22,000	25,000
Wine & Brew Fest	3,600	3,600	3,600
Farmer's Market Holiday Market	1,100	2,000	2,000
Monthly Pickers Market	500	1,600	1,700
Restaurant Week	16	14	18
St. Patrick's Day Parade	3,000	3,000	3,000
Smithfield Arts Festival	5,000	CANCELLED	N/A
Ham-o-ween	2,000	2,300	2,300
Retail Open House Weekend	1,700	1,700	1,800
Bacon, Bourbon & Beach Music Fest	3,600	3,600	3,600
Vintage Markets	22,000	22,000	25,000
Light up Main/Tree Lighting	500	500	500
Isle of Wight County Fair	34,415	31,520	32,000
Christmas in Smithfield	1,500	1,500	1,750
Mistletoe Evening Market	15,000	15,000	15,000
Smithfield Christmas Parade	7,500	7,500	7,500
Smithfield Maritime Rendezvous	N/A	N/A	10,000

TOURISM

	FY 2025 Amended	FY 2025 Actual	FY 2026 Original	FY 2026 Amended	FY 2027 Adopted	PCT Change
Salaries and Wages	259,197	251,930	335,415	335,415	346,440	3.29%
Holiday Pay	1,795	2,062	1,663	1,663	1,663	0.00%
Part-Time Salaries	55,484	53,802	57,149	57,149	57,149	0.00%
FICA (SS & Medicare)	26,593	23,232	30,158	30,158	31,002	2.80%
VRS - Retirement Benefits	34,733	34,008	41,815	41,815	45,607	9.07%
Hospital/Medical Plans	50,139	48,860	60,255	60,255	65,153	8.13%
Group Life Insurance	3,902	2,943	3,568	3,568	4,088	14.57%
Deferred Comp	1,900	1,800	2,400	2,400	2,400	0.00%
Professional Services	33,920	33,919	250	250	250	0.00%
Repairs & Maintenance	3,500	63	3,500	3,500	3,500	0.00%
Marketing	73,100	56,347	70,400	75,600	78,300	3.57%
Salty Southern Route	15,014	6,123	8,500	20,891	9,000	-56.92%
Internal Service Charge IT	21,653	21,653	23,391	23,391	24,693	5.57%
Internal Service Chrg-Risk Mgt	15,352	15,352	18,126	18,126	21,069	16.24%
Utilities	3,300	2,739	3,300	3,300	3,300	0.00%
Postage	500	134	500	500	500	0.00%
Telephone (Voice and Fax)	4,750	3,942	4,750	4,750	4,086	-13.98%
Lease/Rental of Buildings	34,884	34,884	35,928	35,928	37,028	3.06%
Travel & Training	5,000	4,794	5,000	5,000	5,000	0.00%
Tolls & Parking	125	65	125	125	125	0.00%
Program Expenditures	10,800	2,288	13,500	1,300	11,900	815.38%
Special Events	18,200	14,257	18,200	25,200	18,200	-27.78%
Special Events Marketing	7,900	5,726	7,900	7,900	-	-100.00%
Dues & Association Membership	2,700	2,690	2,700	2,700	2,700	0.00%
Office Supplies	2,700	2,207	3,000	3,000	3,000	0.00%
Copier Lease	2,268	2,259	2,268	2,268	2,074	-8.55%
Copier Service/Supply Contract	1,200	1,143	1,200	1,200	792	-34.00%
Fleet	1,251	655	1,251	1,251	1,251	0.00%
Principal (Lease)	8,882	8,881	10,007	10,007	7,617	-23.88%
Interest (Lease)	872	870	1,379	1,379	1,062	-22.99%
Capital Lease Interest	-	14	-	-	-	0.00%
Total Operating Expenditures	701,614	639,642	767,598	779,989	788,949	1.15%

TOURISM

FARMER'S MARKET	FY 2025 Amended	FY 2025 Actual	FY 2026 Original	FY 2026 Amended	FY 2027 Adopted	PCT Change
Part-Time Salaries	720	346	742	742	-	-100.00%
Holiday Pay	29,325	29,210	30,205	30,205	37,948	25.63%
FICA (SS & Medicare)	2,299	2,272	2,367	2,367	2,903	22.64%
Telephone (Voice And Fax)	609	583	1,200	1,200	610	-49.17%
Farmer's Market	12,492	12,880	9,400	9,400	9,114	-3.04%
Total Operating Expenses	45,445	45,292	43,914	43,914	50,575	15.17%

VINTAGE MARKET	FY 2025 Amended	FY 2025 Actual	FY 2026 Original	FY 2026 Amended	FY 2027 Adopted	PCT Change
Part-Time Salaries	6,500	5,171	6,695	6,695	2,300	-65.65%
FICA (SS & Medicare)	495	396	512	512	200	0.00%
Vintage Market	23,005	14,259	23,000	31,961	19,500	-15.22%
Total Operating Expenditures	30,000	19,826	30,207	39,168	22,000	-27.17%

PERSONNEL SUMMARY

.	FY2025 Amend-ed	FY2026 Adopted	FY2027 Adopt-ed
Director of Tourism	1.0	1.0	1.0
Visitor Center Manager	1.0	1.0	1.0
Marketing & Public Relations Manager	1.0	1.0	1.0
Special Events Coordinator	1.0	1.0	1.0
Number of Full-Time Positions	4.0	4.0	4.0

COMMUNICATIONS

DESCRIPTION

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

FY2026 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

FY2027 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.
- To promote and communicate County initiatives and programs/projects via video, social and other media.
- To continue to pursue and promote cost savings and/or cost-effective means of utilizing postal services.

PERFORMANCE MEASURES/STATISTICS

	FY2025 ESTIMATE	FY2026 ESTIMATE	2027 ESTIMATE
Board Meetings Televised on the PEG Channel/ Website	26	26	26
Informational Video/Programs Televised on the PEG Channel	6	6	6
Number of Mail Parcels Processed	95,000	95,000	95,000

COMMUNICATIONS

	FY 2025 Amended	FY 2025 Actual	FY 2026 Original	FY 2026 Amended	FY 2027 Adopted	PCT Change
Salaries and Wages	80,665	65,237	83,068	83,068	87,541	5.38%
FICA (SS & Medicare)	6,171	4,658	6,355	6,355	6,697	5.38%
VRS - Retirement Benefits	9,973	8,142	10,273	10,273	9,663	-5.94%
Medical/Dental Plans	28,160	28,036	30,772	30,772	33,269	8.11%
Group Life Insurance	1,073	803	973	973	922	-5.24%
Deferred Comp	1,200	1,129	1,200	1,200	1,200	0.00%
Postage	20,000	4,589	20,000	20,000	20,000	0.00%
Lease/Rental of Equipment	6,000	4,500	6,000	6,000	6,000	0.00%
Operating Expenses	1,500	54	1,750	2,450	2,500	2.04%
Office Supplies	400	-	250	250	250	0.00%
Total Operating Expenditures	155,142	117,148	160,641	161,341	168,042	4.15%

PERSONNEL SUMMARY

	FY2025 Amended	FY2026 Adopted	FY2027 Adopted
Receptionist/Switchboard Operator	1.0	1.0	1.0
Administrative Assistant	1.0	1.0	1.0
Number of Full-Time Positions	2.0	2.0	2.0

VIRGINIA COOPERATIVE EXTENSION OFFICE

	FY 2025 Amended	FY 2025 Actual	FY 2026 Original	FY 2026 Amended	FY 2027 Adopted	PCT Change
Professional Services	78,142	78,076	85,879	85,879	83,606	-2.65%
Telephone (Voice and Fax)	768	761	800	800	768	-4.00%
Travel & Training	350	156	750	750	750	0.00%
Operating Expenses	8,000	5,930	-	2,070	-	-100.00%
Dues & Association Membership	400	310	400	400	400	0.00%
Office Supplies	500	456	400	400	400	0.00%
Copier Lease	2,468	2,259	2,268	2,268	2,074	-8.55%
Copier Service/Supply Contract	1,200	1,143	1,200	1,200	792	-34.00%
Capital Lease Interest	-	14	-	-	-	0.00%
Total Operating Expenses	91,828	89,105	91,697	93,767	88,790	-5.31%

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NON-DEPARTMENTAL

NON-DEPARTMENTAL & TRANSFERS

NON-DEPARTMENTAL	FY 2025 Amended	FY 2025 Actual	FY 2026 Original	FY 2026 Amended	FY 2027 Adopted	PCT Change
Salaries And Wages	-	-	423,265	75,000	-	-100.00%
Compensation	7,879	-	-	-	-	0.00%
Internal Service Charge IT	1,343,121	1,343,121	1,451,356	1,451,356	1,617,126	11.42%
Internal Service Chrg-Risk Mgt	781,703	736,420	898,177	898,177	993,396	10.60%
Miscellaneous	8,300	-	-	-	-	0.00%
Payment-Tax Relief	2,500,000	-	3,600,000	3,600,000	4,000,000	11.11%
Capital Lease Vehicle Purchase	1,029,404	994,650	691,600	700,115	838,500	19.77%
Contingency	48,452	-	400,000	334,601	179,296	-46.41%
Judgements and Settlements	50,000	50,000	-	-	-	0.00%
Longevity Pay Reserve	5,000	-	-	-	-	0.00%
Total Operating Expenditures	5,773,859	3,124,191	7,464,398	7,059,249	7,458,857	5.66%

TRANSFERS	FY 2025 Amended	FY 2025 Actual	FY 2026 Original	FY 2026 Amended	FY 2027 Adopted	PCT Change
Transfer to E911 Fund	1,606,527	1,309,310	1,857,782	1,857,782	1,936,333	4.23%
Transfer to CSA	406,000	406,000	286,000	286,000	259,590	-9.23%
Transfer to Grant Fund	81,968	51,725	100,000	99,713	72,087	-27.71%
Transfer to Capital Projects	6,854,550	6,854,550	2,100,735	2,061,654	2,382,000	15.54%
Transfer to Social Services	1,800,000	1,800,000	1,592,344	1,592,344	2,000,000	25.60%
Transfer to Public Utilities	4,494,594	4,494,594	3,617,913	3,617,913	3,249,450	-10.18%
Transfer to Public Utilities Capital Fund	2,000,000	2,000,000	2,000,000	2,000,000	-	-100.00%
Transfer to EDA	1,400,000	1,400,000	-	-	-	0.00%
Transfer To Schools	33,291,627	33,003,194	36,024,849	36,024,849	40,604,246	12.71%
Trsf School-Maint & Repair	272,575	272,574	250,000	250,000	250,000	0.00%
Total Operating Expenditures	52,207,841	51,591,948	47,829,623	47,790,255	50,753,706	6.20%

VEHICLES

REPLACEMENT VEHICLES

Other GF Vehicles

#	Make/Model	Assignment	Base Cost	Equipment	Graphics	Tech Radio	Total Approved
1	2026 Ram 1500	Public Works	47,000	-	-	-	47,000
2	Ford Transit	Public Works	67,000	-	-	-	67,000
3	Peterbilt Roll-Off	Public Works	278,000	-	-	-	278,000
4	2026 F250 XL	Emergency Servies	69,000	-	-	-	69,000
	Total Other GF Vehicles		**461,000**	**-**	**-**	**-**	**461,000**

NEW VEHICLES

Sheriff's Vehicles

#	Make/Model	Assignment	Base Cost	Equipment	Graphics	Tech Radio	Total Approved
1	Ford F150	Sheriff	54,000	16,500	1,200	-	71,700
2	Ford PUI	Sheriff	48,000	15,500	1,200	-	64,700
3	Ford PUI	Sheriff	48,000	15,500	1,200	-	64,700
4	Durango	Sheriff	48,000	15,500	1,200	-	64,700
5	Durango	Sheriff	48,000	15,500	1,200	-	64,700
	Total Sheriff Vehicles		**246,000**	**78,500**	**6,000**	**-**	**330,500**

Other GF Vehicles

#	Make/Model	Assignment	Base Cost	Equipment	Graphics	Tech Radio	Total Approved
1	2026 Ram 1500	Planning & Zoning	47,000	-	-	-	47,000
	Total Other GF Vehicles		**47,000**	**-**	**-**	**-**	**47,000**

DEBT SERVICE

	FY 2025 Amended	FY 2025 Actual	FY 2026 Original	FY 2026 Amended	FY 2027 Adopted	PCT Change
Redemption of Principal	4,218,714	4,218,714	4,499,378	4,499,378	4,651,908	3.39%
Redempt Principal-Schools	3,379,208	3,379,208	3,950,865	3,950,865	4,167,934	5.49%
Principal (Lease)	805,588	713,678	649,826	649,826	702,393	8.09%
Interest Payments	1,590,299	2,265,409	1,446,247	1,446,247	1,293,004	-10.60%
Interest Pay Schools	2,210,239	2,210,239	2,512,171	2,512,171	2,298,979	-8.49%
Interest (Lease)	94,624	61,330	62,102	62,102	61,387	-1.15%
SBITA Financing Expense	-	289	-	-	-	0.00%
Administrative Fees	24,000	21,881	24,000	24,000	24,000	0.00%
PACE Interest Payments	209,836	209,836	209,836	209,836	209,836	0.00%
Transfer to Debt Service	511,764	511,764	-	-	239,489	100.00%
Total Debt Service	13,044,272	13,592,349	13,354,425	13,354,425	13,648,930	2.21%

OTHER PUBLIC SERVICE CONTRIBUTIONS

	FY 2025 Amended	FY 2025 Actual	FY 2026 Original	FY 2026 Amended	FY 2027 Adopted	PCT Change
Committed:						
WTCS Board	310,336	310,336	325,000	325,000	325,000	0.00%
W. Tidewater Health District	580,000	580,000	580,000	580,000	600,000	3.45%
Franklin Annex. Revenue Share	1,020,000	1,020,000	1,020,000	1,020,000	1,020,000	0.00%
Hampton Roads Planning Distric	41,027	41,027	41,579	41,579	65,616	57.81%
Hmpt Rds Military & Fed Fac	19,975	19,975	20,437	20,437	20,524	0.43%
Hampton Roads Workforce Council	10,038	10,038	10,178	10,178	10,236	0.57%
Camp Community College	31,425	31,424	31,425	31,425	31,425	0.00%
Hampton Roads Alliance	-	-	-	-	44,400	100.00%
Contribution State Forestry	-	-	-	-	10,528	100.00%
Smithfield/ Museum	90,000	75,863	100,000	100,000	105,000	5.00%
Total Committed	2,102,801	2,088,663	2,128,619	2,128,619	2,232,729	4.89%
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	25,000	25,000	25,000	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	150,000	8.35%
Early Childhood Western Tidewater fmrly Smart Beg.	10,000	10,000	15,000	15,000	15,000	0.00%
Isle of Wight Arts League	4,500	4,500	6,500	6,500	6,500	0.00%
Western Tidewater Free Clinic	63,237	63,236	95,155	95,155	95,155	0.00%
St. Luke's Historic Church & Museum	-	-	4,000	4,000	4,000	0.00%
Virginia Defenders	-	-	10,000	10,000	10,000	0.00%
Smithfield School Museum	-	-	5,375	5,375	5,375	0.00%
Miscellaneous	10,375	10,375	-	-	-	0.00%
1750 IOW Courthouse	5,000	5,000	5,000	5,000	5,000	0.00%
Total Discretionary	351,052	351,051	403,970	403,970	415,530	2.86%

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CAPITAL PROJECTS FUND

CAPITAL PROJECTS BUDGET

DESCRIPTION

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

FY2026 CAPITAL PROJECT TYPES

- General Government
- Parks & Recreation
- Public Works
- Public Safety
- Transportation
- Economic Development
- Schools
- Public Utilities
- Stormwater

CAPITAL PROJECTS BUDGET

	FY 2026 Adopted	FY 2027 Adopted	PCT Change
REVENUES			
Grants & Donations	2,050,000	16,574,750	708.52%
Other Local Source	-	-	0.00%
Town Contributions	-	-	0.00%
Bond Interest Earnings	-	-	0.00%
Proffer Revenues	800,000	-	0.00%
Bond Proceeds	568,000	32,055,000	5,543.49%
Appropriated Fund Balance	2,300,000	110,000	-95.22%
Transfer from General Fund	2,300,735	2,382,000	3.53%
Stormwater Capital Fund Transfer	250,000	1,397,000	458.80%
TOTAL REVENUES	**8,268,735**	**52,518,750**	**535.38%**
EXPENDITURES			
Capital Projects Expenditures	8,268,735	52,518,750	535.38%
TOTAL EXPENDITURES	**8,268,735**	**52,518,750**	**535.38%**

CAPITAL PROJECTS BUDGET

PROJECT EXPEDITURES DETAIL	FY 2026 Adopted	FY 2027 Adopted	PCT Change
CAPITAL PROJECTS			
Parks & Recreation	**1,185,000**	**1,155,000**	**-2.53%**
Capital Maintenance	150,000	125,000	-16.67%
Bradby Park Development	800,000	-	-100.00%
Playground Equipment	90,000	90,000	0.00%
Nike Missle Project	85,000	-	-100.00%
Heritage Park Restrooms	60,000	500,000	733.33%
Nike Park Parking Lot	-	440,000	100.00%
Public Works	**615,000**	**1,466,000**	**138.37%**
Capital Maintenance	-	175,000	100.00%
Smithfield Library Roof	265,000	131,000	-50.57%
Convenience Center Improvements	-	550,000	100.00%
Capital Additions	350,000	460,000	31.43%
Boykins Tavern	-	150,000	100.00%
Transportation	**500,000**	**4,021,750**	**704.35%**
School Zone Signage	-	350,000	100.00%
Red Oaks Shared Use Path	-	710,000	100.00%
Lawnes Point	-	1,847,000	100.00%
Rt10/Rt644/Turner Drive	500,000	472,250	-5.55%
Nike Park Trail Gap Connect	-	642,500	100.00%
Public Safety	**-**	**1,700,000**	**100.00%**
Rushmere Engine	-	1,300,000	100.00%
Windsor Medic	-	400,000	100.00%
Economic Development	**-**	**356,000**	**100.00%**
Nixon Phase II	-	60,000	100.00%
Griffin Phase III	-	50,000	100.00%
Franklin Industrial Air Park Site Development	-	246,000	100.00%

CAPITAL PROJECTS BUDGET

PROJECT EXPEDITURES DETAIL	FY 2026 Adopted	FY 2027 Adopted	PCT Change
CAPITAL PROJECTS			
Space Needs	**-**	**2,090,000**	**100.00%**
Carrollton VFD	-	2,090,000	100.00%
Schools	**3,333,000**	**39,080,000**	**1,072.52%**
Bus Garage Renovation	615,000	3,135,000	409.76%
Weapons Detection System	180,000	-	-100.00%
School Buses	763,000	765,000	0.26%
Band Room Renovation	1,400,000	-	-100.00%
ADA Bleachers	125,000	-	-100.00%
Bus Garage Renovation	250,000	-	-100.00%
Rt10/Rt644/Turner Drive	500,000	-	-100.00%
Westside Elementary	-	35,000,000	100.00%
Restroom Repairs/Renovations	-	180,000	100.00%
Public Utilities	**2,000,000**	**2,350,000**	**17.50%**
Sewer Upgrades	600,000	1,470,000	145.00%
Water Upgrades	1,400,000	780,000	-44.29%
Capital Maintenance	-	100,000	100.00%
Stormwater	**550,000**	**300,000**	**-45.45%**
Stormwater SLAF Projects	250,000	250,000	0.00%
Stormwater Capital Maintenance	50,000	50,000	0.00%
Transfer to Capital Projects	250,000	-	-100.00%
Total Capital Expenditures	**8,268,735**	**52,518,750**	**535.38%**

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DEBT SERVICE FUND

DEBT SERVICE RESERVE FUND

DESCRIPTION

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

FY2027 OBJECTIVES

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

Revenues	FY 2025 Amended	FY 2025 Actual	FY 2026 Original	FY 2026 Amended	FY 2027 Adopted	PCT Change
Transfers from General Fund	511,764	511,764	-	-	-	0.00%
Transfers from Appropriated Fund Balance	673,333	-	945,130	945,130	950,085	0.52%
TOTAL REVENUES	$1,185,097	511,764	945,130	945,130	950,085	0.52%

Expenditures	FY 2025 Amended	FY 2025 Actual	FY 2026 Original	FY 2026 Amended	FY 2027 Proposed	PCT Change
Transfer to Public Utilities	945,608	945,608	945,130	945,130	950,085	0.52%
Debt Service Reserve	239,489	-	-	-	-	0.00%
TOTAL EXPENDITURES	**1,185,097**	**945,608**	**945,130**	**945,130**	**950,085**	**0.52%**



SPECIAL REVENUE FUNDS

EMERGENCY E911 FUND

DESCRIPTION

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

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

FY2026 ACCOMPLISHMENTS

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

FY2027 OBJECTIVES

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

EMERGENCY E911 FUND

REVENUES	FY 2025 Amended	FY 2025 Actual	FY 2026 Original	FY 2026 Amended	FY 2027 Adopted	PCT Change
Other Local Taxes						
IOW Communication Tax FF	390,240	372,425	370,980	370,980	368,908	-0.56%
Smfd Communication Tax	69,280	66,168	66,130	66,130	63,431	-4.08%
Windsor Communication Tax	19,550	18,660	18,650	18,650	18,403	-1.32%
Total Other Local Taxes	479,070	457,253	455,760	455,760	450,742	-1.10%
Miscellaneous						
RAD-Emergency Program	5,000	5,000	5,000	5,000	6,000	20.00%
Joint Service Smithfield	420,819	346,598	485,831	485,831	505,583	4.07%
Joint Service Windsor	140,707	116,064	161,317	161,317	167,876	4.07%
Internal Service Charge IT	566,526	467,662	652,148	652,148	679,459	4.19%
State Revenue						
Comp Bd Reimbursement	250,000	211,000	201,782	201,782	207,729	2.95%
E911 Wireless	200,237	277,669	16,000	160,000	160,000	0.00%
Total State Revenue	450,237	488,669	217,782	361,782	367,729	1.64%
Transfers						
Transfer From General Fund	1,606,527	1,309,310	1,857,782	1,857,782	1,936,333	4.23%
Transfer From Grants Fund	-	-	45,000	150,000	45,000	-70.00%
Total Transfers	1,606,527	1,309,310	1,902,782	2,007,782	1,981,333	-1.32%
TOTAL REVENUES	**3,102,360**	**2,722,894**	**3,228,472**	**3,477,472**	**3,479,263**	**0.05%**

EMERGENCY E911 FUND

EXPENDITURES	FY 2025 Amended	FY 2025 Actual	FY 2026 Original	FY 2026 Amended	FY 2027 Adopted	PCT Change
Salaries And Wages	1,131,711	1,009,114	1,227,007	1,227,007	1,272,832	3.73%
Overtime	136,457	115,831	140,551	135,551	140,551	3.69%
Part-Time Salaries	9,543	10,083	8,870	13,870	8,870	-36.05%
FICA	97,745	81,672	105,297	105,297	108,802	3.33%
VRS - Retirement Benefits	142,474	124,559	159,537	159,537	147,191	-7.74%
Health/Medical Insurances	290,882	274,792	341,396	341,396	353,716	3.61%
Group Life Insurance	15,130	11,628	14,434	14,434	13,451	-6.81%
Deferred Comp	7,980	7,140	8,040	8,040	8,160	1.49%
Repairs & Maintenance	879,634	746,255	897,232	897,232	911,592	1.60%
Cost Allocation	71,085	71,085	126,449	126,449	140,652	11.23%
Internal Service Charge IT	112,859	112,859	121,917	121,917	136,320	11.81%
Internal Service Chrg-Risk Mgt	28,215	28,215	32,135	32,135	36,494	13.56%
Utilities	14,300	7,285	14,300	14,300	12,300	-13.99%
Telephone/Internet	35,240	23,545	50,245	50,245	50,245	0.00%
NG911 PSAP Communication Syst	72,000	78,285	72,000	90,000	72,000	-20.00%
Rental of Buildings	5,150	134	5,500	5,500	6,000	9.09%
Travel & Training	13,200	13,295	19,150	19,150	22,350	16.71%
RAD Emergency Program	5,000	5,000	5,000	6,000	6,000	0.00%
Operating Expenses	2,000	1,202	2,000	2,000	2,000	0.00%
Dues & Association Memberships	972	1,012	1,012	1,012	2,700	166.80%
Office Supplies	3,500	2,290	3,000	3,000	3,000	0.00%
Copier Lease	1,300	43	1,300	1,300	1,845	41.92%
Copier Service/Supply Contract	-	-	-	-	792	100.00%
Uniforms	1,500	1,420	2,000	2,000	2,000	0.00%
Operating Supplies	2,000	326	2,000	2,000	2,000	0.00%
Equipment/Machinery	7,100	-	7,100	7,100	7,100	0.00%
Furniture And Fixtures	8,000	7,665	-	-	5,300	100.00%
Lease Financing Interest	-	5,016	-	-	-	0.00%
Contingency	7,383	-	5,000	5,000	5,000	0.00%
TOTAL EXPENSES	**3,102,360**	**2,739,751**	**3,372,472**	**3,391,472**	**3,479,263**	**2.59%**

EMERGENCY E911 FUND

PERSONNEL SUMMARY

	FY2025 Amended	FY2026 Adopted	FY2027 Adopted
IT Support Specialist II	0.8	0.8	0.8
Captain	1.0	1.0	1.0
Senior Dispatcher	4.0	4.0	4.0
Dispatcher II	8.0	8.0	8.0
Dispatcher III	1.0	1.0	1.0
Dispatcher - Local & Comp Board	7.0	7.0	7.0
Number of Full-Time Positions	21.8	21.8	21.8

COUNTY FAIR FUND

DESCRIPTION

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

The County Fair in 2026 promises to have outstanding attendance numbers as it builds on past success, including being awarded the Best Overall Fair in 2024 by the Virginia Association of Fairs. The Parks and Recreation Department has recorded significant participation numbers in activities and special events as the public continues to show a desire for participation in outdoor social activities. The 2025 Spring Fest once again profited and included a midway carnival, vendors, local entertainment along with the Rodeo and the Demolition Derby.

FY2026 ACCOMPLISHMENTS

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

FY2027 OBJECTIVES

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

PERFORMANCE MEASURES/STATISTICS

	FY2025 ACTUAL	FY2026 ESTIMATE	FY2027 ESTIMATE
Total Fair Season Attendance	34,415	31,520	31,000
Survey Responses	252	183	225

COUNTY FAIR FUND

REVENUES	FY 2025 Amended	FY 2025 Actual	FY 2026 Original	FY 2026 Amended	FY 2027 Adopted	PCT Change
Revenue From Use						
Equipment Rental	1,000	-	-	-	-	0.00%
Space Rent - Concession	16,000	26,700	15,000	15,000	15,000	0.00%
Space Rent - Arts & Crafts	5,000	17,038	7,500	7,500	7,500	0.00%
Space Rent - Commercial	12,000	22,363	12,000	12,000	12,000	0.00%
Space Rent - Non-Profit	1,550	725	1,550	1,550	1,550	0.00%
Total Revenue From Use	35,550	66,826	36,050	36,050	36,050	0.00%
Charges For Services						
Midway Commissions	50,000	81,085	60,000	60,000	65,000	8.33%
Competition Fees	500	458	500	500	500	0.00%
Pageant	2,000	2,665	2,000	2,000	2,000	0.00%
Seafood Fest Revenue	15,000	12,565	15,000	15,000	15,000	0.00%
Sales - Beer	18,000	16,985	20,000	20,000	20,000	0.00%
Sales - Ice	3,500	3,340	3,500	3,500	3,500	0.00%
Sales - Admissions	275,000	325,610	295,000	295,000	295,000	0.00%
Other Commissions	-	-	2,500	2,500	2,500	0.00%
Ticket Commissions	-	6,850	-	-	-	0.00%
Car Show Revenue	1,000	820	1,000	1,000	1,000	0.00%
Truck & Tractor Pull	32,000	13,078	1,500	1,500	1,500	0.00%
Total Charge For Services	397,000	463,456	401,000	401,000	406,000	1.25%
MISCELLANEOUS						
Corporate Sponsors	38,000	61,050	38,000	38,000	38,000	0.00%
Fundraising	2,000	10,141	-	-	-	0.00%
Total MISCELLANEOUS	40,000	71,191	38,000	38,000	38,000	0.00%
TRANSFERS						
Transfer From Fund Balance	45,400	-	-	-	28,964	100.00%
Total Transfers	45,400	-	-	-	28,964	100.00%
TOTAL REVENUES	**517,950**	**601,473**	**475,050**	**475,050**	**509,014**	**7.15%**

COUNTY FAIR FUND

EXPENDITURES	FY 2025 Amended	FY 2025 Actual	FY 2026 Original	FY 2026 Amended	FY 2027 Proposed	PCT Change
Overtime	53,313	53,312	40,000	40,000	49,000	22.50%
Part-Time Salaries	3,447	3,447	10,000	10,000	10,000	0.00%
FICA	4,176	4,176	3,825	3,825	4,514	18.01%
Professional Services	16,000	12,230	15,000	15,000	15,000	0.00%
Marketing	41,350	39,145	41,350	41,350	41,350	0.00%
Postage	200	115	200	200	200	0.00%
Rental of Equipment	66,689	65,341	68,800	75,200	84,800	23.26%
Travel & Training	8,500	6,834	8,500	8,500	8,500	0.00%
Operating Expenses	84,975	82,063	65,000	58,000	65,000	0.00%
Dues & Association Memberships	500	415	500	500	500	0.00%
Office Supplies	1,000	965	1,000	1,000	1,000	0.00%
Pageant	7,750	6,176	5,250	5,250	5,500	4.76%
Entertainment	177,300	177,296	161,975	166,375	170,000	4.95%
Concessions	4,000	3,940	4,000	4,000	4,000	0.00%
4-H Awards	4,800	4,799	4,500	4,500	4,500	0.00%
Demolition Derby	15,700	14,394	16,000	15,600	16,000	0.00%
Truck & Tractor Pull	13,100	12,906	14,000	14,000	14,000	0.00%
Car Show Expenses	1,650	745	1,650	1,250	1,650	0.00%
Seafood Fest	13,500	12,373	13,500	10,500	13,500	0.00%
Total Operating Expenses	**517,950**	**500,669**	**475,050**	**475,050**	**509,014**	**7.15%**

CHILDREN SERVICES ACT (CSA) FUND

DESCRIPTION

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

FY2026 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%.

FY2027 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

	FY2025 ESTIMATE	FY2026 ESTIMATE	FY2027 ESTIMATE
Number of Children Receiving CSA Services	25	25	25
Average Cost per Child for CSA Services	$20,500	$20,500	$20,500
Place Foster Care Youth in Family-Based Settings	80%	80%	80%
Community Services Provided vs Congregate Care Placement	80%	80%	80%
Successful Discharges From Services per Provider	75%	75%	75%

CHILDREN SERVICES ACT (CSA) FUND

REVENUES	FY 2025 Amended	FY 2025 Actual	FY 2026 Original	FY 2026 Amended	FY 2027 Proposed	PCT Change
State Revenue						
Miscellaneous	-	7,837	-	-	-	0.00%
CSA Revenue	471,440	471,251	332,411	332,411	470,410	41.51%
Total State Revenue	471,440	479,088	332,411	332,411	470,410	41.51%
TRANSFERS						
Assigned Fund Balance	28,444	-	-	-	-	0.00%
Transfer From General Fund	406,000	406,000	286,000	286,000	259,590	-9.23%
Total Transfers	299,034	287,976	286,000	406,000	286,000	-29.56
TOTAL REVENUES	**905,884**	**885,088**	**618,411**	**618,411**	**730,000**	**18.04%**

EXPENDITURES	FY 2025 Amended	FY 2025 Actual	FY 2026 Original	FY 2026 Amended	FY 2027 Proposed	PCT Change
Other Compensation	600	100	600	600	-	-100.00%
Children's Act Services	803,629	756,166	552,098	552,098	680,000	23.17%
Administrative Support-Suffolk	64,657	65,713	65,713	65,713	50,000	-23.91%
Contingency	36,998	-	-	-	-	0.00%
Total Operating Expenses	**905,884**	**821,979**	**618,411**	**618,411**	**730,000**	**18.04%**

SOCIAL SERVICES

REVENUES	FY 2025 Amended	FY 2025 Actual	FY 2026 Original	FY 2026 Amended	FY 2027 Adopted	PCT Change
State Revenue						
CSA Revenue	1,229,793	901,802	1,391,696	1,391,507	1,449,600	4.17%
Total State Revenue	1,229,793	901,802	1,391,696	1,391,507	1,449,600	4.17%
Federal Revenue						
Federal Grant Revenue	2,344,132	2,035,801	2,149,634	2,149,823	2,213,857	2.98%
Total Federal Revenue	2,344,132	2,035,801	2,149,634	2,149,823	2,213,857	2.98%
TRANSFERS						
Transfer From General Fund	1,750,000	1,061,523	1,800,000	1,800,000	1,918,839	6.60%
Total Transfers	1,750,000	1,061,523	1,800,000	1,800,000	1,918,839	6.60%
TOTAL REVENUES	**5,323,925**	**4,199,663**	**5,341,330**	**5,341,330**	**5,582,296**	**4.51%**

EXPENDITURES	FY 2025 Amended	FY 2025 Actual	FY 2026 Original	FY 2026 Amended	FY 2027 Adopted	PCT Change
Social& Welfare Services	5,341,330	4,295,372	5,582,296	5,582,296	5,770,288*	4.51%
Total Operating Expenses	**5,341,330**	**4,295,372**	**5,582,296**	**5,582,296**	**5,770,288***	**4.51%**

GRANTS FUND

REVENUES	FY 2025 Amended	FY 2025 Actual	FY 2026 Original	FY 2026 Amended	FY 2027 Adopted	PCT Change
REVENUES						
Federal Revenue	753,439	438,965	82,054	383,961	64,554	-21.33%
State Revenue	645,046	643,594	449,077	866,129	380,178	-15.34%
Other Local	55,000	73,213	-	1,947	-	0.00%
Total Revenues (before transfers)	1,453,485	1,155,773	531,131	1,252,037	444,732	-64.48%
TRANSFERS						
Transfer From General Fund	93,044	52,171	100,000	59,608	72,087	27.91%
Transfer From Assigned Find Balance	120,067	-	50,000	52,100	-	-100.00%
Transfer From Restricted Fund Balance	158,601	-	25,000	130,544	25,000	0.00%
Total Transfers	371,712	52,171	175,000	242,252	97,087	-44.52%
TOTAL REVENUES	**1,825,197**	**1,207,944**	**706,131**	**1,494,289**	**541,819**	**-23.27%**

GRANTS FUND

EXPENDITURES	FY 2025 Amended	FY 2025 Actual	FY 2026 Original	FY 2026 Amended	FY 2027 Adopted	PCT Change
Library of Virginia	64,725	40,774	-	23,951	27,531	100.00%
Isle of Wight Arts League	4,500	4,500	4,500	4,500	4,500	100.00%
Local Cash Match	30,000	446	23,577	23,577	20,000	100.00%
Law Enforcement Program	399,951	351,028	321,580	371,844	-	100.00%
Animal Control - Miscellaneous	83,135	6,207	25,000	25,000	25,000	100.00%
RAD Emergency Program	94,687	74,657	25,000	50,031	30,000	100.00%
Fire & Rescue Grants	64,291	13,942	100,000	99,775	195,947	100.00%
PSAP Call Handling Equip Grant	3,000	-	3,000	3,000	-	100.00%
LEMPG	7,500	5,833	7,500	7,500	-	100.00%
911 Emergency Answering Point	-	66,285	45,000	150,000	45,000	100.00%
Litter Prevention and Recycling Grant	20,459	17,803	-	-	-	100.00%
Transportation Grants	214,000	117,423	-	94,628	-	100.00%
Tourism Grants	44,551	25,286	-	47,884	46,700	100.00%
Fifth District Drug Court	65,293	49,910	-	-	-	100.00%
Forfeited Assets	55,422	5,989	-	264,511	-	100.00%
Commonwealth Attorney	-	1,183	-	-	-	100.00%
Stormwater Grant Program	90,701	83,445	-	7,256	-	100.00%
Public Health & Welfare	-	-	-	-	-	100.00%
Victim Witness	140,311	110,996	137,054	114,645	147,141	100.00%
V-Stop Grant	44,301	27,042	12,420	17,259	-	100.00%
Recreation Scholarship Program	357	-	-	-	-	100.00%
Home Grant Allocation	396,512	209,085	-	187,428	-	100.00%
Community Development Grant	1,500	-	1,500	1,500	-	100.00%
Total Operating Expenses	**1,825,196**	**1,211,833**	**706,131**	**1,494,289**	**541,819**	**-23.27%**

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ENTERPRISE FUNDS

PUBLIC UTILITIES FUND

DESCRIPTION

The Public Utilities Fund is an enterprise fund which accounts for the revenues and expenditures of the County's water and sewer services. The Division of Public Utilities is responsible for supplying water and sewer services to residents and businesses throughout the County. The Division currently owns and operates twenty (20) water systems and thirty-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.

FY2026 ACCOMPLISHMENTS

- Completed the design and awarded the construction of the Riverside Water Tank
- Construction of a new Utilities Services building.
- Constructed a valve manifold vault for the Windsor Vacuum Pump Station
- Reconstruction of the Rushmere Well house and pumping system
- Reconstruction of the Pump station crane modifications at Pump Station 38
- Began Phase 1 field repairs to Windsor Sewer Vacuum system
- Implemented Phase 4 of 5 County-wide SCADA water/sewer communications upgrades (SCADA)
- Began Initial construction on lead service line replacement near Camp Town. A 10 year project.
- Long term leak of Days Point Water system found and repaired
- Located / repaired major break on Brewer's Neck Blvd.
- Began implementation of County Staff line repair program
  - Backhoe rehabilitation / Trailer rehabilitation
  - Employee safety training
- Completed Phase 1 in-house repairs to Landfill surface
- Continued to utilize Cartograph for Asset Management of asset inventory and work orders.
- Processed approximately 4,200 work orders.

FY2027 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
- Continue Lead Service line inventory to comply with VDH requirements
- Continue Lead Service line replacement efforts
- Rebuilt the failing Carrollton Forrest Pump Station
- Complete Phase 2 of Windsor Vacuum System repairs
- Replace Lawnes Point Water system Reverse Osmosis system due to age.
- Rebuild Pump Station #3 (Camp Town)
- Extend Hardee Tank system to Tormentor Creek system

PUBLIC UTILITIES FUND

FY2027 OBJECTIVES

- Complete a 10-year comprehensive Utilities Capital Improvements Plan (w/ assessments of private system additions)
- Revise / resubmit Lead Service line assessment to Virginia Department of Health
- Complete long-term Lead Service line replacement Plan
- Increase the public utilities customer base and become a self-sustaining fund.
- Continue ongoing update of County Water and Sewer Standards.
- Continue data collection for Cartograph Asset Management.
- Complete Phase 5 of SCADA systems installation for Sewer Pump Stations and Water Facilities.
- Rebuild various sanitary pump stations due to failures and outdated mechanics and electrics.

PERFORMANCE MEASURES/STATISTICS

	FY2025 ACTUAL	FY2026 ESTIMATE	FY2027 ESTIMATE
Number of Water Customers	3,921	4,195	4,406
Number of Sewer Customers	3,241	3,380	3,699
Number of Sanitary Sewer Overflows	1	0	0
Miss Utility Tickets	4,219	4,240	5,043

PUBLIC UTILITIES FUND

REVENUES	FY 2025 Amended	FY 2025 Actual	FY 2026 Original	FY 2026 Amended	FY 2027 Adopted	PCT Change
Fees & Licenses						
Inspection Fees	50,000	35,264	50,000	50,000	50,000	0.00%
Benns Ch Int Water Tap Fee	480,000	480,000	-	-	-	0.00%
Water Connection Fees	450,000	824,040	945,000	945,000	1,100,000	16.40%
Benns Ch Int Sewer Tap Fee	480,000	480,000	-	-	-	0.00%
New Account Fee	17,000	16,920	15,000	15,000	15,000	0.00%
Administration Fee	3,000	3,020	3,000	3,000	3,000	0.00%
Sewer Connection Fee	400,000	700,940	450,000	450,000	850,000	88.89%
Disconnect/Reconnect Fee	30,000	23,260	30,000	30,000	30,000	0.00%
Total Fees & Licenses	1,910,000	2,563,444	1,493,000	1,493,000	2,048,000	37.17%
Revenue From Use						
Property Rental	33,000	33,601	33,000	33,000	33,000	0.00%
Total Revenue From Use	33,000	33,601	33,000	33,000	33,000	0.00%
Charges for Services						
Interest Revenue	40,000	-	40,000	40,000	40,000	0.00%
Late Fees	15,000	19,679	20,000	20,000	20,000	0.00%
Sewer Collection Fees	1,720,000	1,880,522	2,300,000	2,300,000	2,400,000	4.35%
Sewage Treatment Fees	75,000	60,387	75,000	75,000	75,000	0.00%
Sale of Water	4,236,000	4,565,056	4,430,000	4,430,000	4,700,000	6.09%
Total Charges for Services	6,086,000	6,525,643	6,865,000	6,865,000	7,235,000	5.39%
Miscellaneous						
Sale of Recyclables	500	-	-	-	-	0.00%
Sale of Property	-	2,856	-	-	-	0.00%
Insurance Reimbursements	-	22,427	-	-	-	0.00%
Total Recovered Cost	500	25,283	-	-	-	0.00%

PUBLIC UTILITIES FUND

REVENUES	FY 2025 Amended	FY 2025 Actual	FY 2026 Original	FY 2026 Amended	FY 2027 Adopted	PCT Change
Miscellaneous						
Miscellaneous	1,000	517,781	1,000	1,000	5,757	475.70%
Capital Contributions-Property	-	-	-	-	-	0.00%
Total Miscellaneous	1,000	517,781	1,000	1,000	5,757	475.70%
Transfers						
Appropriated Fund Balance	100,000	-	-	-	-	0.00%
Assigned Fund Balance	110,459	-	-	173,164	-	-1000.00%
Transfer From General Fund	4,494,594	4,494,594	3,617,913	3,617,913	3,249,450	-10.18%
Transfer from Debt Service	945,608	945,608	945,130	945,130	950,085	0.52%
Total Transfers	5,650,661	5,440,202	4,563,043	4,736,207	4,199,535	-11.33%
Total Revenues	**13,681,161**	**15,105,954**	**12,955,043**	**13,128,207**	**13,521,292**	**2.99%**

PUBLIC UTILITIES FUND

Administration	FY 2025 Amended	FY 2025 Actual	FY 2026 Original	FY 2026 Amended	FY 2027 Adopted	PCT Change
Salaries And Wages	430,463	389,954	424,988	424,988	436,404	2.69%
Overtime	1,350	1,350	747	747	747	100.00%
FICA	32,986	29,321	32,569	32,569	33,606	2.68%
VRS - Retirement Benefits	54,800	(5,403)	59,990	59,990	51,892	-2.29%
Health/Medical Insurances	94,980	68,362	95,839	95,839	74,748	-22.01%
Group Life Insurance	5,758	4,561	5,008	5,008	4,642	2.84%
Deferred Comp	2,640	2,343	3,300	3,300	2,400	-27.27%
Uniforms-Taxable	500	472	500	500	500	0.00%
Advertising Expense	-	-	-	722	500	100.00%
Postage	25,776	25,775	30,000	30,000	32,000	6.67%
Telephone/Internet	4,074	3,707	4,800	4,800	4,293	-10.56%
Travel & Training	-	-	500	500	500	0.00%
Operating Expenses	6,729	6,729	8,500	8,500	9,000	5.88%
Dues & Association Memberships	300	160	1,400	1,400	500	-64.29%
Office Supplies	9,200	9,124	10,000	30,000	10,000	0.00%
Copier Lease	1,137	3	1,200	1,200	2,303	91.92%
Copier Service/Supply Contract	650	571	650	650	885	36.15%
Fleet	-	-	-	43	-	0.00%
Loss from Disposal of Asset	-	88,190	-	-	-	0.00%
Lease Amortization Expense	-	1,101	-	-	-	0.00%
Lease Financing Interest	-	7	-	-	-	0.00%
Total Public Utilities - Administration	**671,343**	**646,547**	**679,991**	**700,756**	**664,920**	**-5.11%**

PUBLIC UTILITIES FUND

PERSONNEL SUMMARY

Administration	FY2025 Amended	FY2026 Adopted	FY2027 Adopted
Director of Utility Services	0.5	0.5	0.5
Construction Manager	0.4	0.4	0.4
Construction Inspector	0.4	0.4	0.4
Engineer	0.5	0.5	0.5
Office Administrator	1.0	1.0	1.0
Utility Clerk	1.0	1.0	1.0
Utility Clerk III	1.0	1.0	1.0
Sr. Utilities Acct Tech	1.0	1.0	1.0
Administrative Services Coord	1.0	1.0	1.0
Number of Full-Time Positions	6.80	6.80	6.80

PUBLIC UTILITIES FUND

Water	FY 2025 Amended	FY 2025 Actual	FY 2026 Original	FY 2026 Amended	FY 2027 Adopted	PCT Change
Salaries And Wages	423,969	381,349	456,089	456,089	487,585	6.91%
Overtime	51,449	51,449	47,972	47,972	47,972	0.00%
Holiday Pay	56	56	-	-	-	0.00%
FICA	39,206	32,048	42,386	42,386	40,970	-3.34%
VRS - Retirement Benefits	62,735	51,051	70,377	70,377	61,349	-12.83%
Health/Medical Insurances	112,775	73,749	116,943	116,943	114,665	-1.95%
Group Life Insurance	6,131	4,397	5,968	5,968	5,164	-13.47%
Deferred Comp	5,700	3,850	5,700	5,700	5,100	-10.53%
Professional Services	24,050	-	20,000	170,187	40,000	-76.50%
HRPDC Stormwater Mgt. Fee	4,888	4,888	5,896	5,896	-	-100.00%
Repairs & Maintenance	800,965	584,619	750,000	643,127	820,000	27.50%
Contracted Services	29,210	28,485	75,000	43,000	50,000	16.28%
Bulk Water Purchases	1,952,100	2,218,244	2,000,000	2,165,000	2,200,000	1.62%
Norfolk Water Contract	1,451,000	1,450,191	1,609,650	1,609,650	1,700,000	0.00%
Suffolk Water Contract	2,077,000	2,076,065	2,125,000	2,060,000	2,175,000	0.00%
Utilities	33,792	31,615	29,000	56,700	50,000	0.00%
Telephone/Internet	11,963	11,756	11,263	11,263	11,263	0.00%
Travel & Training	2,108	2,107	4,000	2,500	8,000	220.00%
Operating Expenses	22,561	22,560	20,000	34,100	30,000	-12.02%
Dues & Association Memberships	56,100	56,073	30,000	30,000	42,524	41.75%
Fleet	34,000	31,825	39,220	39,220	35,000	-10.76%
Uniforms	3,100	3,090	5,000	3,000	5,000	66.67%
PPE & Safety	3,340	3,340	4,500	4,500	5,000	11.11%
SBITA Amortization Expense	-	16,728	-	-	-	0.00%
SBITA Financing Interest	-	15	-	-	-	0.00%
Contingency	-	-	-	-	29,000	100.00%
Total Public Utilities - Water	**7,208,198**	**7,139,550**	**7,474,964**	**7,623,578**	**7,963,592**	**4.46%**

PUBLIC UTILITIES FUND

PERSONNEL SUMMARY

Water	FY2025 Amended	FY2026 Adopted	F2027 Adopted
Water Quality Technician I	1.0	1.0	1.0
Quality Assurance Technician III	1.0	1.0	1.0
PU Operations Manager	0.5	0.5	0.5
Utility Assistant Operation Manager	1.0	1.0	1.0
Utility Mechanic	1.0	1.0	1.0
Utilities System Mechanic	1.0	1.0	1.0
Utility System Worker	2.0	2.0	2.0
Utility Marking Technician	1.0	1.0	1.0
Meter Technician	1.0	1.0	1.0
Pump Station Mechanic	1.0	1.0	1.0
Number of Full-Time Positions	10.50	10.50	10.50

PUBLIC UTILITIES FUND

Sewer	FY 2025 Amended	FY 2025 Actual	FY 2026 Original	FY 2026 Amended	FY 2027 Adopted	PCT Change
Salaries And Wages	434,644	427,759	442,150	442,150	441,995	-0.04%
Overtime	58,646	58,646	31,982	44,982	31,982	-28.90%
Holiday Pay	18	17	-	-	-	0.00%
FICA	35,469	35,378	36,272	36,272	36,259	-0.04%
VRS - Retirement Benefits	54,730	52,310	54,970	54,970	51,344	-6.60%
Health/Medical Insurances	122,038	119,023	137,530	137,530	135,649	-1.37%
Group Life Insurance	5,651	4,897	5,148	5,148	4,675	-9.19%
Deferred Comp	3,720	3,620	3,720	3,720	3,720	0.00%
Uniforms-Taxable	-	-	200	200	200	0.00%
Professional Services	120,269	43,917	20,000	19,283	20,000	3.72%
HRPDC Stormwater Mgt. Fee	971	971	972	972	-	-100.00%
Repairs & Maintenance	751,110	572,088	700,000	700,453	700,000	-0.06%
Sewage Treatment	47,000	46,396	50,000	50,000	55,000	10.00%
Utilities	94,000	90,572	87,000	87,000	87,000	0.00%
Telephone/Internet	8,956	8,606	7,625	7,625	7,925	3.93%
Travel & Training	1,250	1,250	3,000	10,150	8,000	-21.18%
Operating Expenses	18,696	17,392	20,000	20,000	25,000	25.00%
Dues & Association Memberships	-	-	-	3,700	-	-100.00%
Fleet	44,600	44,172	31,400	31,400	39,220	24.90%
Uniforms	7,800	7,549	3,500	6,000	8,000	33.33%
PPE & Safety	5,130	5,126	5,000	900	5,000	455.56%
SBITA Amortization Expense	-	16,728	-	-	-	0.00%
SBITA Financing Interest	-	15	-	-	-	0.00%
Contingency	-	-	-	-	50,000	100.00%
Total Public Utilities - Sewer	**1,814,698**	**1,556,433**	**1,640,469**	**1,662,454**	**1,710,969**	**2.92%**

PERSONNEL SUMMARY

Sewer	FY2025 Amended	FY2026 Adopted	FY2027 Adopted
PU Operations Manager	0.5	0.5	0.5
Sr. Electronics Technician	1.0	1.0	1.0
Pump Station Mechanic	2.0	2.0	2.0
Pump Station Mechanic III	1.0	1.0	1.0
Cross Connection FOG Adm	1.0	1.0	1.0
Electronics Technician	1.0	1.0	1.0
Utility System Worker	1.0	1.0	1.0
Number of Full-Time Positions	7.50	7.50	7.50

PUBLIC UTILITIES FUND

Non-Departmental	FY 2025 Amended	FY 2025 Actual	FY 2026 Original	FY 2026 Amended	FY 2027 Adopted	PCT Change
OPEB Expense	-	(2,699)	-	-	-	0.00%
Unemployment Insurance	466	187	350	350	-	-100.00%
Cost Allocation	112,383	112,383	241,919	241,919	264,053	9.15%
Internal Service Charge IT	118,036	118,036	127,509	127,509	142,662	11.88%
Internal Service Chrg-Risk Mgt	64,660	64,660	70,691	70,691	78,385	10.88%
Depreciation Expense	-	1,357,098	-	-	-	0.00%
Principal (Direct Borrow) Fina	45,247	(1)	10,940	10,940	6,834	-37.53%
Interest (VehDirBorrow)	765	376	131	131	35	-73.28%
Transfer to PU Capital	960,000	960,000	-	-	-	0.00%
Contingency	-	-	23,991	4,991	-	0.00%
Redemption of Principal - Util	1,845,735	-	1,912,180	1,912,180	1,986,933	3.91%
Interest Payments Utility Debt	839,630	806,851	772,708	772,708	702,909	-9.03%
Total Public Utilities -Non-Departmental	**3,986,922**	**3,416,891**	**3,160,419**	**3,141,419**	**3,181,811**	**1.29%**
TOTAL PUBLIC UTILITIES FUND EXPENDITURES	**13,681,161**	**12,759,420**	**12,955,043**	**13,128,207**	**13,521,292**	**2.99%**

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.

FY2026 ACCOMPLISHMENTS

- Successful adoption of new DEQ regulations
- Continued participation in regional organizations such as HRPDC and VAMSA.
- Completed required and recommended staff training to ensure technical accuracy of inspections and reviews.
- Attended required Erosion and Sediment Control events and conferences.
- Successful cooperation with DEQ to transfer duties back to the state and no longer operate as a VSMP Authority.
- Provided assistance to local Town staff on E&S compliance

FY2027 OBJECTIVES

- Provide site plan review applicants with required comments within 30 days of plan submittal.
- Provide site plan reviews with required comments within 30 calendar days from receipt by applicants
- Implement the County's Erosion and Sediment Control Program to meet State erosion and sediment control law and regulations.
- Provide site plan review applicants with required comments within 30 days of plan submittal.
- Utilize contracted Consultant review of Complex projects in order to meet minimum review times.

PERFORMANCE MEASURES/STATISTICS

	FY2025 ESTIMATE	FY2026 ESTIMATE	FY2027 ESTIMATE
Number of Erosion & Sediment Control Inspections	549	570	570
Percent of Site Review Comments Provided w/ 30 Days	90%	90%	90%
Erosion & Sediment Control Program Meets/Exceeds State Regulations	Yes	Yes	Yes

STORMWATER MANAGEMENT FUND

REVENUES	FY 2025 Amended	FY 2025 Actual	FY 2026 Original	FY 2026 Amended	FY 2027 Adopted	PCT Change
Permits, Fees & Licenses						
Stormwater Fees	1,305,000	1,344,952	894,179	894,179	978,500	9.43%
Stormwater Technology Fees	3,500	5,080	4,500	4,500	4,500	0.00%
Stormwater Inspection Fees	175,000	279,854	130,000	130,000	130,000	0.00%
VSMP Permit - State	5,000	15,846	20,000	20,000	-	-100.00%
Total Permits, Fees & Licenses	1,488,500	1,645,732	1,048,679	1,048,679	1,113,000	6.13%
Revenue From Use						
Interest Revenue	3,867	3,911	3,900	3,900	3,900	0.00%
Total Revenue From Use	3,867	3,911	3,900	3,900	3,900	0.00%
Transfers & Other						
Assigned Fund Balance	4,735	-	-	90,957	-	-100.00%
Transfer From Fund Balance	-	-	-	-	1,348,854	100.00%
Total Transfers & Other	4,735	-	-	90,957	1,348,854	1382.95%
Total Revenues	**1,497,102**	**1,649,643**	**1,052,579**	**1,143,536**	**2,465,754**	**115.63%**

STORMWATER MANAGEMENT FUND

Administration	FY 2025 Amended	FY 2025 Actual	FY 2026 Original	FY 2026 Amended	FY 2027 Adopted	PCT Change
Salaries And Wages	537,698	433,013	547,874	547,874	532,291	-2.84%
Overtime	1,142	941	52	52	-	-100.00%
Part-Time Salaries	1,079	-	1,123	1,123	-	-100.00%
Other Compensation	1,600	-	1,600	1,600	1,600	0.00%
FICA	41,305	31,751	42,002	42,002	40,720	-3.05%
VRS - Retirement Benefits	70,656	31,584	67,677	67,677	62,436	-7.74%
Health/Medical Insurances	127,161	90,964	110,696	110,696	96,969	-12.40%
Group Life Insurance	7,196	5,095	6,445	6,445	5,624	-12.74%
OPEB Expense	-	(9,827)	-	-	-	0.00%
Deferred Comp	4,020	3,570	4,320	4,320	3,720	-13.89%
Professional Services	204,735	3,777	10,000	100,957	100,000	-0.95%
HRPDC Stormwater Mgt. Fee	8,665	8,665	9,453	9,453	-	-100.00%
Advertising Expense	470	-	-	-	500	0.00%
Contracted Services	46,050	10,950	20,000	20,000	20,000	0.00%
Cost Allocation	52,318	52,318	84,635	84,635	88,059	4.05%
Internal Service Charge IT	42,969	42,969	46,418	46,418	52,021	12.07%
Internal Service Chrg-Risk Mgt	12,980	12,980	13,851	13,851	15,619	12.76%
Utilities	5,000	4,772	8,000	8,000	6,000	-25.00%
Postage	250	30	50	50	50	0.00%
Telephone/Internet	5,618	4,335	5,623	5,623	4,285	-23.80%
Rental of Equipment	3,000	-	3,000	3,000	3,000	0.00%
Travel & Training	8,200	1,180	3,500	3,700	5,000	35.14%
Peanut Soil & Water Conserv Bd	8,000	8,000	8,000	8,000	8,000	0.00%
Operating Expenses	5,500	187	2,500	2,300	2,500	8.70%
VSMP Expense(State)	15,000	8,658	20,000	20,000	-	-100.00%
Dues & Association Memberships	2,400	1,905	2,400	2,400	2,400	0.00%
Office Supplies	2,500	975	2,000	2,000	2,000	0.00%
Copier Lease	1,373	3	1,370	1,630	1,630	0.00%
Copier Service/Supply Contract	627	571	630	630	630	0.00%

STORMWATER MANAGEMENT FUND

Administration	FY 2025 Amended	FY 2025 Actual	FY 2026 Original	FY 2026 Amended	FY 2027 Adopted	PCT Change
Fleet	6,400	3,507	7,500	7,500	7,500	0.00%
Uniforms	500	-	500	500	500	0.00%
PPE & Safety	700	-	700	700	700	0.00%
Equipment/Machinery	1,000	58	1,000	1,000	1,000	0.00%
Computer Software >$5k	6,000	-	4,000	4,000	4,000	0.00%
Depreciation Expense	-	97,794	-	-	-	0.00%
Lease Amortization Expense	-	1,329	-	-	-	0.00%
Lease Financing Interest	-	8	-	-	-	0.00%
Transfer To Capital Projects	-	-	-	-	1,147,000	100.00%
Trsf. to SW Capital Projects	250,000	250,000	-	-	250,000	100.00%
Contingency	-	-	5,660	5,400	-	-100.00%
Total Administration	1,482,112	1,102,061	1,042,579	1,133,536	2,465,754	117.53%

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

FY2026 ACCOMPLISHMENTS

- Implemented new Agenda Management Platform for County Board of Supervisors and other Isle of Wight County Boards and Commissions.
- Launched new Cybersecurity training program for all Isle of Wight County employees.
- Migration to a new E911 Dispatch CAD platform and completion of VA State Police encryption and MFA requirements for County Law Enforcement, Dispatch Employees, and personnel accessing VCIN / NCIC systems.
- Implemented new Cybersecurity Managed Detection and Response (MDR) platform.
- Completed various Cybersecurity Audits, VDE Security Assessment, and Data Systems Penetration Testing initiatives.
- Launched new, updated Isle of Wight County website.
- Updated LaserFiche platform to the latest version, which includes various security updates and upgrades.
- Completed office, network, and access control upgrades for the Old Clerk of Courts office renovation.
- GIS Aerial photography updates completed in conjunction with the VA State partnership program.
- Completed firewall / VPN replacement project, which includes all County remote network access sites.
- Phone System replacement project underway and scheduled to be completed by the end of Fiscal Year 2026.

FY2027 OBJECTIVES

- Continued expansion of Technology Services to support transparency initiatives, increased access to citizen services, and migration to paperless environments.
- Implement technology solutions that create efficiencies, improve business processes and ultimately improve County services with the goal of reducing overall costs.
- Work with existing customers, County offices, and citizens to provide technology solutions that help mitigate expansion and changes in Isle of Wight County
- Explore technology alternatives that can assist with generating new revenue, and improving revenue collections while increasing services to citizens.

PERFORMANCE MEASURES/STATISTICS

	FY2025 ESTIMATE	FY2026 ESTIMATE	FY2027 ESTIMATE
Percent of Time Network is Available for Customers	99%	99%	99%

TECHNOLOGY SERVICES FUND

REVENUES	FY 2025 Amended	FY 2025 Actual	FY 2026 Original	FY 2026 Amended	FY 2027 Adopted	PCT Change
Other Local Taxes						
Charter Franchise Peg Fee	65,000	8,685	9,368	9,368	9,368	0.00%
Total Other Local Taxes	65,000	8,685	9,368	9,368	9,368	0.00%
Charges for Services						
Charges for GIS Data/Maps	-	120	-	-	-	0.00%
Billings to Econ Development	5,177	5,177	5,593	5,593	5,994	7.17%
Billings to General Fund	1,343,121	1,343,121	1,451,356	1,451,356	1,617,126	11.42%
Billings to E-911	112,859	112,859	121,917	121,917	136,320	11.81%
Billings to Public Utilities	118,036	118,036	127,509	127,509	149,169	16.99%
Billings to Stormwater	42,969	42,969	46,418	46,418	52,021	12.07%
Transfer From Risk Management	10,944	10,944	11,185	11,185	12,405	10.91%
Billings to Tourism	21,653	21,653	23,391	23,391	24,693	5.57%
Billings to Towns	92,000	92,000	92,000	92,000	92,000	0.00%
Total Charges for Services	1,746,759	1,746,879	1,879,369	1,879,369	2,089,728	11.19%
Transfers						
Appropriated Fund Balance	46,233	-	85,000	96,713	-	-100.00%
Total Transfers	46,233	-	85,000	96,713	-	-100.00%
Total Revenues	**1,857,992**	**1,755,564**	**1,973,737**	**1,985,450**	**2,099,096**	**5.72%**

PERSONNEL SUMMARY

	FY2025 Amended	FY2026 Adopted	FY2027 Adopted
Director of Information Technology	1.0	1.0	1.0
Network Administrator	1.0	1.0	1.0
ERP/Munis Support	1.0	1.0	1.0
GIS Manager	1.0	1.0	1.0
Systems Analyst	1.0	1.0	1.0
Information Services Specialist	2.0	2.0	2.0
GIS Analyst	1.0	1.0	1.0
GIS Technician	0.0	0.0	1.0
IT Support Specialist I	1.0	1.0	1.0
Number of Full-Time Positions	9.0	9.0	10.0

TECHNOLOGY SERVICES FUND

	FY 2025 Amended	FY 2025 Actual	FY 2026 Original	FY 2026 Amended	FY 2027 Proposed	PCT Change
Operating						
Salaries And Wages	689,511	703,448	710,108	710,108	797,093	12.25%
Overtime	251	250	1,066	1,066	1,066	0.00%
FICA (SS & Medicare)	49,841	49,841	54,405	54,405	61,059	12.23%
VRS - Retirement Benefits	86,833	53,632	89,437	89,437	87,317	-2.37%
Medical/Dental Plans	146,370	146,370	155,884	155,884	195,092	25.15%
Group Life Insurance	8,102	8,102	8,373	8,373	8,418	0.54%
OPEB Expense	-	(4,120)	-	-	-	0.00%
Deferred Comp	3,840	3,840	3,840	3,840	4,440	15.63%
Professional Services	46,282	2,990	65,000	47,692	35,000	-26.61%
Repairs & Maintenance	21,000	20,167	20,000	20,000	20,000	0.00%
Computer Software Maintenance	461,392	458,972	580,350	581,742	590,000	1.42%
Postage	200	17	100	100	100	0.00%
Telephone (Voice And Fax)	9,593	7,680	9,653	9,653	8,465	-12.31%
Travel & Training	9,000	6,074	10,000	10,000	10,000	0.00%
Office Supplies	3,000	2,609	3,000	3,000	3,000	0.00%
Computer Software	107,372	80,901	30,000	40,321	30,000	-25.60%
Computer Hardware<$5k	77,357	76,583	65,000	65,000	65,000	0.00%
Fleet	2,000	1,274	2,000	2,000	2,000	0.00%
PEG-Equip/Machinery	65,000	7,149	65,000	65,000	65,000	0.00%
Capital Outlay	50,113	46,470	85,000	85,000	75,000	-11.76%
Depreciation Expense	-	54,773	-	-	-	0.00%
Transfer to Risk Management	15,779	15,779	-	17,308	19,765	14.20%
Contingency	-	-	15,521	9,879	10,000	1.22%
Total Operating Expenditures	1,852,835	1,742,800	1,973,737	1,979,808	2,087,815	5.46%
Non-Operating						
Principal (Lease)	5,104	(1)	-	4,630	9,538	106.00%
Interest (Lease)	53	44	-	1,012	1,743	72.23%
Total Non-Operating Expenses	5,157	43	-	5,642	11,281	99.95%
Total Expenditures	**1,857,992**	**1,742,843**	**1,973,737**	**1,985,450**	**2,099,096**	**5.72%**

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.

FY2026 ACCOMPLISHMENTS

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

RISK MANAGEMENT FUND

FY2027 OBJECTIVES

- To retain or decrease the number of recordable injuries achieved in FY 2026.
- To retain or decrease the number of lost workdays achieved in FY 2026.
- To retain or decrease the County's Workers' Compensation Claim Costs achieved in FY 2026.
- 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 maintaining a robust Countywide self-inspection program, utilizing routine site visits to identify areas for improvement and coordinate corrective measures with departments.
- To continue to develop the skills and knowledge of the County's Leadership Staff through the incorporation of risk management-related curriculum in supervisor offered to all supervisory-level personnel.
- To improve the safety of County worksites through serving as a trusted advisor to County departments on safety issues and continued coordination of the departmental implementation of programs established in the Employees Safety Program policy.

PERFORMANCE MEASURES/STATISTICS

	FY2025 ESTIMATE	FY2026 ESTIMATE	FY2027 ESTIMATE
Percent Reduction in the Number of Recordable Injuries Filed (Calendar Year)	>/=0%	>/=0%	>/=0%
Percent Reduction in the Number of Lost Workdays Due to Injury (Calendar Year)	>/=0%	>/=0%	>/=0%
Value of Workers Compensation Claims	100,000	60,000	60,000
Number of Safety Training Sessions or Activities Provided	56	55	55

RISK MANAGEMENT FUND

REVENUES	FY 2025 Amended	FY 2025 Actual	FY 2026 Original	FY 2026 Amended	FY 2027 Adopted	PCT Change
Charges for Services						
Billings to DSS	39,809	-	-	-	-	0.00%
Billings to General Fund	781,703	736,420	898,177	898,177	993,396	10.60%
Billings to E-911	28,215	28,215	32,135	32,135	36,494	13.56%
Billings to Public Utilities	64,660	64,660	70,691	70,691	78,385	10.88%
Billings to Stormwater	12,980	12,980	13,851	13,851	15,619	12.76%
Tech Services	15,779	15,779	17,308	17,308	19,765	14.20%
Billings to Tourism	15,352	15,352	18,126	18,126	21,069	16.24%
Total Charges for Services	958,498	873,406	1,050,288	1,050,288	1,164,728	10.90%
Miscellaneous						
Miscellaneous Revenue	-	-	12,346	12,346	9,146	-25.92%
Total Miscellaneous	-	-	12,346	12,346	9,146	25.92%
Total Revenues	**958,498**	**873,406**	**1,062,634**	**1,062,634**	**1,173,874**	**10.47%**

RISK MANAGEMENT FUND

EXPENDITURES	FY 2025 Amended	FY 2025 Actual	FY 2026 Original	FY 2026 Amended	FY 2027 Adopted	PCT Change
Salaries And Wages	150,000	152,758	154,480	154,480	165,632	7.22%
FICA (SS & Medicare)	11,295	11,294	11,818	11,818	12,621	6.79%
VRS - Retirement Benefits	18,979	11,890	19,548	19,548	18,122	-7.29%
Health/Medical Insurances	9,870	9,870	10,720	10,720	11,592	8.13%
Group Life Insurance	1,816	1,762	1,821	1,821	1,749	-3.95%
Unemployment Insurance	15,000	3,591	15,000	15,000	15,000	0.00%
Worker's Compensation	340,000	313,922	420,000	420,000	500,000	19.05%
Deferred Comp	1,200	1,200	1,200	1,200	1,200	0.00%
Internal Service Charge IT	10,944	10,944	11,185	11,185	11,864	6.07%
Telephone/Internet	881	881	909	909	909	0.00%
Claims Deductible	6,990	3,021	7,000	7,000	7,000	0.00%
Accident & Sickness	4,500	4,400	4,500	4,500	4,500	0.00%
Line of Duty	100,000	92,976	100,000	100,000	100,000	0.00%
Property Insurance	86,300	86,293	95,000	95,000	95,000	0.00%
Motor Vehicle Insurance	110,000	100,751	115,000	115,000	125,000	8.70%
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	12,000	12,000	12,000	0.00%
General Liability Insurance	33,000	31,782	33,000	33,000	33,000	0.00%
Travel & Training	7,969	2,622	8,000	7,600	8,000	5.26%
Operating Expenses	8,800	4,657	8,800	8,800	8,800	0.00%
Dues & Association Memberships	700	666	700	1,100	800	-27.27%
Office Supplies	350	79	350	350	350	0.00%
Fleet	1,880	-	1,720	1,720	1,720	0.00%
PPE & Safety	240	-	240	240	240	0.00%
Contingency	14,009	1,858	15,868	15,868	25,000	57.55%
Total Expenditures	**958,498**	**868,392**	**1,062,634**	**1,062,634**	**1,173,874**	**10.47%**

RISK MANAGEMENT FUND

PERSONNEL SUMMARY

	FY2025 Amended	FY2026 Adopted	FY2027 Adopted
Risk Manager	1.0	1.0	1.0
Safety Officer	1.0	1.0	1.0
Number of Full-Time Positions	2.0	2.0	2.0

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SCHOOL FUNDS

SCHOOL FUNDS

DESCRIPTION

The Isle of Wight County School Division operates under the jurisdiction of the five-member County School Board who are elected by the citizens. The curriculum includes college preparatory instruction, vocational education, and special education. The School Division is comprised of five (5) elementary schools, two (2) middle schools, and two (2) high schools. Approximately 5,629 students are enrolled in Isle of Wight County public schools. FY24 and FY25 are estimates based on FY23.

GOALS & OBJECTIVES

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

PERFORMANCE MEASURES/STATISTICS

	FY2025 ESTIMATE	FY2026 ESTIMATE	FY2027 ESTIMATE
Student Enrollment	5,667	5,667	5,667
On-Time Graduation	95.0%	95.0%	95.0%
Drop-Out Rate	2.5%	2.5%	2.5%
Percent of Schools Accredited	100%	100%	100%

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

SCHOOL FUNDS

EXPENDITURES	FY 2025 Actual	FY 2026 Original	FY 2027 Requested	PCT Change
Education	99,537,332	100,071,408	109,516,314	11.00%
Total Expenditures	**95,980,636**	**98,470,509**	**109,516,314**	**11.00%**

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ECONOMIC DEVELOPMENT AUTHORITY FUND

ECONOMIC DEVELOPMENT AUTHORITY

DESCRIPTION

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

REVENUES	FY 2025 Amended	FY 2025 Actual	FY 2026 Original	FY 2026 Amended	FY 2027 Adopted	PCT Change
Charges for Services	46,769	48,876	48,427	48,427	47,959	0.97%
Property Rental	25,549	15,130	26,021	26,021	29,792	14.49%
Lease Revenue	-	20,048	-	-	-	0.00%
Sale of Property	4,642,800	-	2,550,000	2,550,000	50,000	-98.04%
Other Revenues	1,650	-	1,650	1,650	1,650	0.00%
Transfer From General Fund	1,400,00	1,400,000	-	-	-	0.00%
Appropriated Fund Balance	-	-	-	110,556	-	0.00%
Assigned Fund Balance	-	-	-	-	141,593	100.00%
Total Revenues	**6,116,768**	**1,484,392**	**2,626,098**	**2,735,658**	**270,994**	**-89.68%**

EXPENDITURES	FY 2025 Amended	FY 2025 Actual	FY 2026 Original	FY 2026 Amended	FY 2027 Proposed	PCT Change
Operations	1,548,777	65,091	149,016	265,246	154,694	3.81%
Compensation	6,300	2,775	6,300	6,300	6,300	0.00%
Depreciation	-	239,143	-	-	-	0.00%
Transfer to Capital Projects	-	-	-	-	110,000	100.00%
Transfer to Reserves	4,568,591	-	2,470,782	2,470,782	-	-100.00%
Total Expenditures	**6,116,768**	**307,009**	**2,626,098**	**2,736,658**	**270,994**	**-89.68%**



ADOPTED

CAPITAL IMPROVEMENTS PLAN

FY2027-2035

CAPITAL IMPROVEMENTS PLAN

EXECUTIVE SUMMARY

Capital Improvements Plan (CIP) Purpose

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

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

Eligible Projects

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

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

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

CIP Development Process

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

CAPITAL IMPROVEMENTS PLAN

FIVE-YEAR SUMARY

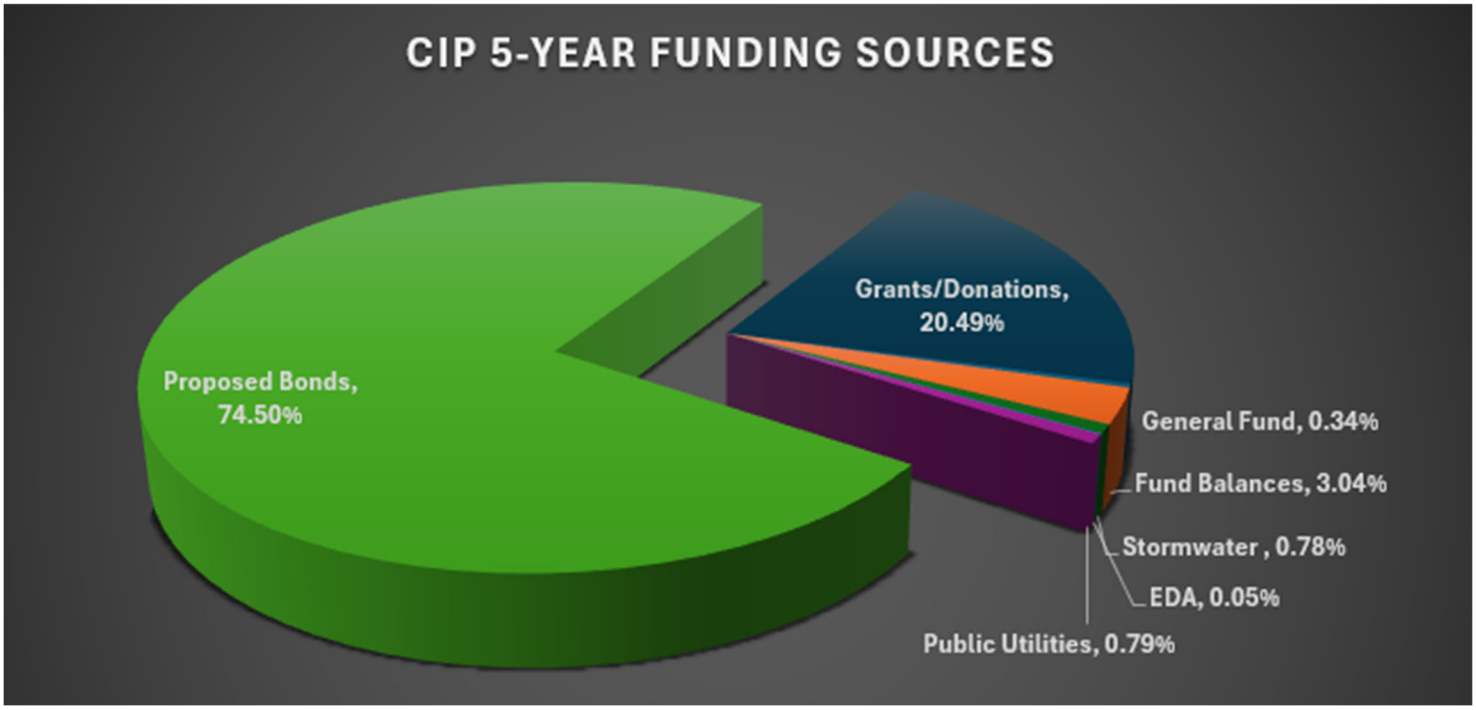
	FY2027	FY2028	FY2029	FY2030	FY2031	FIVE-YR Subtotal
Public Utilities Fund	2,350,000	2,250,000	2,400,000	2,280,000	2,400,000	11,680,000
Stormwater Fund	300,000	300,000	300,000	300,000	300,000	1,500,000
General Government	49,868,750	31,127,000	29,783,100	9,842,405	9,842,405	190,287,850
Total All Funds	**52,518,750**	**51,820,000**	**32,483,100**	**32,063,000**	**29,303,000**	**203,467,850**

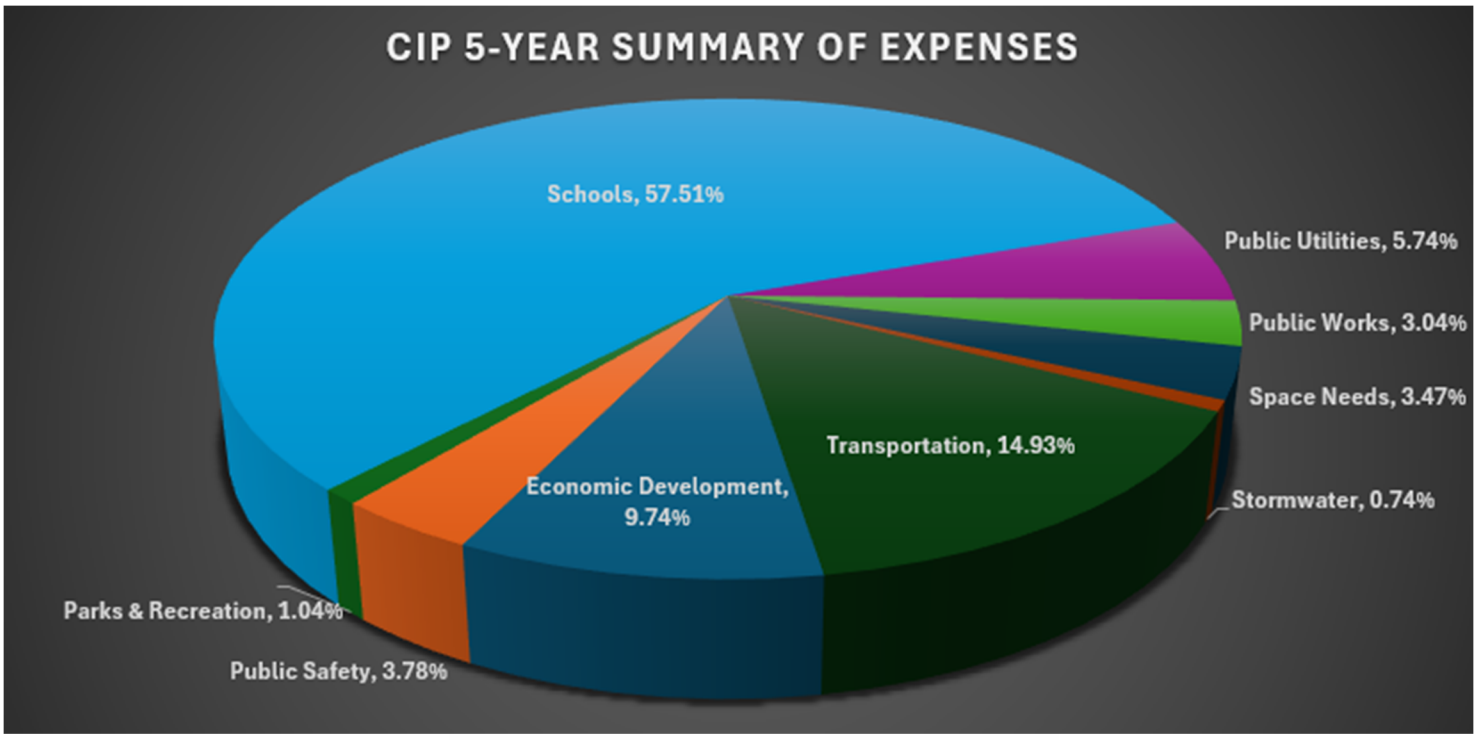
CIP Recommendations:

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

- Capital Maintenance funds have been included for major repair and maintenance projects of over $50,000 in the areas of public utilities, recreation facilities, and public buildings to allow for cycled maintenance schedules. Capital Maintenance project funding is provided from annual revenue collection commonly referred to as capital pay-go funding and are not recommended for long term financing.

- Funds for land acquisition in support of new facility construction/expansion have not been included for financial funding and is recommended to be funded from fund balance reserves.





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SUMMARY BY FUND
FY 2027-2036

Planned Expenditures	FY2027	FY2028	FY2029	FY2030	FY2031	FIVE-YR Subtotal	10 Year Total
Public Utilities Fund	2,350,000	2,250,000	2,400,000	2,280,000	2,400,000	11,680,000	23,880,000
Stormwater Fund	300,000	300,000	300,000	300,000	300,000	1,500,000	3,000,000
General Government	49,868,750	49,270,000	29,783,100	32,313,000	29,553,000	190,787,850	259,779,041
Total All Funds	**52,518,750**	**51,820,000**	**32,483,100**	**34,893,000**	**32,253,000**	**203,967,850**	**286,659,041**

Funding Sources	FY2027	FY2028	FY2029	FY2030	FY2031	FIVE-YR Subtotal	10 Year Total
GO Bonds	1,950,000	1,850,000	2,000,000	1,880,000	2,000,000	9,680,000	19,880,000
Utilities Fund Balance	-	400,000	400,000	400,000	400,000	1,600,000	3,600,000
Utilities Operating	400,000	-	-	-	-	400,000	400,000
PUBLIC UTILITIES FUND	**2,350,000**	**2,250,000**	**2,400,000**	**2,280,000**	**2,400,000**	**11,680,000**	**23,880,000**
Grants & Donations	-	250,000	250,000	250,000	250,000	1,000,000	2,250,000
Fund Balance	300,000	50,000	50,000	50,000	50,000	500,000	750,000
STORMWATER FUND	**300,000**	**300,000**	**300,000**	**300,000**	**300,000**	**1,500,000**	**3,000,000**
General Fund	-	175,000	175,000	175,000	175,000	700,000	2,550,000
Fund Balance	1,782,000	537,000	1,597,000	825,000	850,000	5,591,000	14,816,000
EDA	110,000	-	-	-	-	110,000	110,000
Stormwater CIP Fund Balance	1,097,000	-	-	-	-	1,097,000	1,097,000
GO Bonds	30,305,000	44,590,000	7,370,000	31,313,000	28,528,000	142,106,000	181,422,000
Grants & Donations	16,574,750	3,968,000	20,641,100		-	41,183,850	59,784,041
GENERAL FUND	**49,868,750**	**49,270,000**	**29,783,100**	**32,313,000**	**29,553,000**	**190,787,850**	**259,779,041**

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CAPITAL IMPROVEMENTS PLAN

PROJECT DETAILS BY FUND

PUBLIC UTILITIES FUND
FY2027
Water/Sewer Projects



Lead Service Line Replacement
This is a Multi-Year Project. This has been implemented by the EPA and VDEQ requiring public utilities to inventory all water service line and determine if they contain lead pipes or joints. The program requires a plan be submitted by 2027 with a deadline to complete repairs/replacement system wide by 2036.

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

FY2027 ADOPTED

250,000

Tormentor Creek Connection to the Hardee Tank System
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.

FY2027 ADOPTED

250,000

PUBLIC UTILITIES FUND
FY2027
Water/Sewer Projects



Lawnes Point Reverse Osmosis Replacement
The fluoride levels in the water extracted from the ground exceed the acceptable limits allowed by the Virginia Department of Environmental Quality Permit. The system has a reverse osmosis system that removes the fluoride.
That system, a "skid mounted" unit has reached the end of its usable life and the components are deteriorating and must be replaced.

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

FY2027 ADOPTED

280,000



Pump Station 21 Safety Fix
Pump Station 21 is the primary receiving sewer pump station for the Gatling Point Subdivision. The pump station was built with 2 pumps that were designed to alternate operation to extend the life of each.

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

FY2027 ADOPTED

70,000

PUBLIC UTILITIES FUND
FY2027
Water/Sewer Projects

Carrollton Forrest Pump Station Replacement
With just under 100 homes and business connections the pump station has been in continuous use since its construction. At the time of construction, the standards for this type pump station were not well established. For these reasons, the fiberglass "wet well" that collects the sewer by gravity flow from the customers has gradually deteriorated and shows signs of potential collapse.

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

FY2027 ADOPTED

500,000

Pump Station 3 Rebuild (Camp Town)
These small pump stations have aged significantly and are reaching the end of their functional life. The fiberglass components and older mechanical systems are becoming a significant maintenance load on the IOW staff. Additionally, the risk of structural failure makes them an urgent need for replacement.

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

FY2027 ADOPTED

500,000

PUBLIC UTILITIES FUND
FY2027
Water/Sewer Projects

Windsor Vacuum System Repairs

The Town of Windsor sewer service is centered around the 30-year-old Vacuum Sewer System, and the cost of repairs and maintenance of this system have grown each year with a significant increase in the last 5 years.

The deterioration of the collection system and the pump station components has led to increasing difficulties in collecting and pumping the wastewater on to the HRSD system. Because of this, a Moratorium on adding new customers to the Town-wide system was put in place in 2024. Several attempts have been made to improve performance and after the most recent internal and external evaluations, IOW has prioritized repair of field components first, to be followed by repairs within the pump station.

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

FY2027 ADOPTED

500,000

STORMWATER FUND PROJECTS
FY 2027



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

FY2027 ADOPTED

50,000



Stormwater SLAF Projects

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

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

FY2027 ADOPTED

250,000

GENERAL GOVERNMENT FUND
PARKS & RECREATION PROJECTS
FY 2027-2036

Parks & Recreation	5 YEAR SUMMARY						TOTAL
Planned Expenditures	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**FIVE-YR Subtotal**	**10 Year Total**
Capital Maintenance	125,000	125,000	125,000	125,000	125,000	625,000	1,125,000
Camptown Tennis Courts	-	90,000	-	-	-	90,000	90,000
Riverview/Robinson Playgrounds	90,000	-	-	-	-	90,000	90,000
Heritage Park Restrooms	500,000	-	-	-	-	500,000	500,000
Nike Park Parking Lot	440,000	-	-	-	-	440,000	440,000
Nike Park Soccer Roads	-	70,000	-	-	-	70,000	70,000
Windsor Town Center Gym Floor		195,000					
Blackwater River Park Development	-	100,000	-	-	-	100,000	300,000
Total Parks & Recreation	**1,155,000**	**580,000**	**125,000**	**125,000**	**125,000**	**2,110,000**	**2,810,000**

Parks & Recreation	5 YEAR SUMMARY						TOTAL
Funding Sources	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**FIVE-YR Subtotal**	**10 Year Total**
Transfer From Gen Fund	-	125,000	125,000	125,000	125,000	500,000	1,000,000
Fund Balance/Reserves	215,000	90,000	-	-	-	305,000	505,000
Grants & Donations	-	-	-	-	-	-	-
GO Bonds	940,000	365,000	-	-	-	1,305,000	1,305,000
Total Parks & Recreation	**1,155,000**	**580,000**	**125,000**	**125,000**	**125,000**	**2,110,000**	**2,810,000**

GENERAL GOVERNMENT FUND
PARKS & RECREATION PROJECTS
FY 2027-2036



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

FY2027	FY2028	FY2029	FY2030	FY2031	FY 2032-2036	Total
125,00	125,000	125,000	125,000	125,000	500,000	1,150,000



Robinson Park Playground Equipment Replacement

The Parks and Recreation Department is considering two options for the equipment replacement.
Option One- Replace the current playground equipment at Robinson Park.
Option two- Place the new equipment at the new Windsor Library site.

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

FY2027	FY2028	FY2029	FY2030	FY2031	FY 2032-2036	Total
90,000	-	-	-	-	-	90,000

GENERAL GOVERNMENT FUND
PARKS & RECREATION PROJECTS
FY 2027-2036



Heritage Park Restrooms

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

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

FY2027	FY2028	FY2029	FY2030	FY2031	FY 2032-2036	Total
500,000	-	-	-	-	-	500,000



Nike Park Parking Lot/Soccer Roads

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

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

FY2027	FY2028	FY2029	FY2030	FY2031	FY 2032-2036	Total
440,000	70,000	-	-	-	-	510,000

GENERAL GOVERNMENT FUND
PARKS & RECREATION PROJECTS
FY 2027-2036



Windsor Town Center Gym Floor

The primary goal is to replace the floor of the gym to provide a safe environment for patrons that is regularly maintained.

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

FY2027	FY2028	FY2029	FY2030	FY2031	FY 2032-2036	Total
-	195,00	-	-	-	-	195,000



Blackwater River Park Development

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

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

FY2027	FY2028	FY2029	FY2030	FY2031	FY 2032-2036	Total
-	100,000	-	-	-	-	100,000

GENERAL GOVERNMENT FUND
PARKS & RECREATION PROJECTS
FY 2027-2036



Camptown Tennis Courts

The primary goal is to replace the tennis courts to provide a safe environment for patrons that is regularly maintained.

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

FY2027	FY2028	FY2029	FY2030	FY2031	FY 2032-2036	Total
-	90,000	-	-	-	-	90,000

GENERAL GOVERNMENT FUND
PUBLIC WORKS PROJECTS
FY 2027-2036

Public Works	5 YEAR SUMMARY						TOTAL
Planned Expenditures	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**FIVE-YR Subtotal**	**10 Year Total**
Capital Maintenance	175,000	50,000	50,000	50,000	50,000	375,000	625,000
Capital Projects	460,000	480,000	500,000	520,000	540,000	2,500,000	5,500,000
Convenience Center Improvements	550,000	150,000	150,000	-	-	850,000	850,000
Smithfield Library Roof/HVAC	131,000	-	-	-	-	131,000	131,000
Boykin's Tavern	150,000	-	-	-	-	150,000	150,000
Windsor Library	-	2,180,000	-	-	-	2,180,000	2,180,000
Total Public Works	**1,466,000**	**2,860,000**	**700,000**	**570,000**	**590,000**	**6,186,000**	**9,436,000**

Public Works	5 YEAR SUMMARY						TOTAL
Funding Sources	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**FIVE-YR Subtotal**	**10 Year Total**
Transfer From Gen Fund	-	50,000	50,000	50,000	50,000	200,000	450,000
Fund Balance/Reserves	775,000	-	650,000	-	-	1,425,000	4,425,000
GO Bonds	691,000	2,810,000	-	520,000	540,000	4,561,000	4,561,000
Total Public Works	**1,466,000**	**2,860,000**	**700,000**	**570,000**	**590,000**	**6,186,000**	**9,436,000**

GENERAL GOVERNMENT FUND
PUBLIC WORKS PROJECTS
FY 2027-2036



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

FY2027	FY2028	FY2029	FY2030	FY2031	FY 2032-2036	Total
175,000	50,000	50,000	50,000	50,000	375,000	625,000



Capital Projects

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

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

FY2027	FY2028	FY2029	FY2030	FY2031	FY 2032-2036	Total
460,000	480,000	500,000	520,000	540,000	2,500,000	5,500,000

GENERAL GOVERNMENT FUND
PUBLIC WORKS PROJECTS
FY 2027-2036



Convenience Center Improvements

The intention of these improvements would be to pave mill and overlay the parking areas and cartways within the two centers. We will mill and pave the parking area at the Carrsville VFD.

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

FY2027	FY2028	FY2029	FY2030	FY2031	FY 2032-2036	Total
550,000	150,000	150,000	-	-	-	850,000



Smithfield Library Roof/HVAC

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

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

FY2027	FY2028	FY2029	FY2030	FY2031	FY 2032-2036	Total
131,000	-	-	-	-	131,000	131,000

GENERAL GOVERNMENT FUND
PUBLIC WORKS PROJECTS
FY 2027-2036



Boykin's Tavern

Repair, replace, and paint the exterior of the building. This historic landmark is in need on TLC. The paint on the building is coming off and there is wood rotting. We will work with state and local authorities to preserve the structure.

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

FY2027	FY2028	FY2029	FY2030	FY2031	FY 2032-2036	Total
150,000	-	-	-	-	-	150,000



Windsor Library

Major renovations and repairs need to be performed on the library building.

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

FY2027	FY2028	FY2029	FY2030	FY2031	FY 2032-2036	Total
-	$2,180,000	-	-	-	-	2,180,000

GENERAL GOVERNMENT FUND
PUBLIC SAFETY PROJECTS
FY 2027-2036

Public Safety	5 YEAR SUMMARY						TOTAL
Planned Expenditures	FY2027	FY2028	FY2029	FY2030	FY2031	FIVE-YR Subtotal	10 Year Total
Apparatus Replacement	1,7000,000	1,800,000	1,700,000	1,700,000	1,700,000	7,700,000	15,800,000
Total Public Safety	**1,7000,000**	**1,800,000**	**1,700,000**	**1,700,000**	**1,700,000**	**7,700,000**	**15,800,000**

Public Safety	5 YEAR SUMMARY						TOTAL
Funding Sources	FY2027	FY2028	FY2029	FY2030	FY2031	FIVE-YR Subtotal	10 Year Total
GO Bonds	1,7000,000	1,800,000	1,700,000	1,700,000	1,700,000	7,700,000	15,800,000
Total Public Safety	**1,7000,000**	**1,800,000**	**1,700,000**	**1,700,000**	**1,700,000**	**7,700,000**	**15,800,000**

GENERAL GOVERNMENT FUND
PUBLIC SAFETY PROJECTS
FY 2027-2036



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.

FY2027	FY2028	FY2029	FY2030	FY2031	FY 2032-2036	Total
1,700,000	1,800,000	1,700,000	1,700,000	800,000	7,700,000	15,800,000

GENERAL GOVERNMENT FUND
TRANSPORTATION PROJECTS
FY 2027-2036

Transportation	5 YEAR SUMMARY						TOTAL
Planned Expenditures	FY2027	FY2028	FY2029	FY2030	FY2031	FIVE-YR Subtotal	10 Year Total
Rte 10/Rte 644 Turner Dr	472,250	-	-	-	-	472,250	472,250
Lawne's Point	1,847,000	-	-	-	-	1,847,000	1,847,000
Route 17 Phase I	-	3,218,000	10,773,000	-	-	13,991,000	13,991,000
Route 17 Phase II	-	-	8,118,100	-	-	8,118,100	27,334,291
Red Oaks Shared Use Path	710,000	1,307,000	-	-	-	2,017,000	2,017,000
Nike Park Trail Gap Connect	642,500	-	2,947,000	-	-	3,589,500	3,589,500
School Zone Signage	350,000	-	-	-	-	350,000	350,000
Total Transportation	**4,021,750**	**4,525,000**	**21,838,100**	**-**	**-**	**30,384,500**	**49,601,041**

Transportation	5 YEAR SUMMARY						TOTAL
Funding Sources	FY2027	FY2028	FY2029	FY2030	FY2031	FIVE-YR Subtotal	10 Year Total
Grants & Donations	2,574,750	4,218,000	20,891,100	-	-	27,683,850	46,900,041
Fund Balance	350,000	307,000	947,000	-	-	1,604,000	1,604,000
Transfer From Stormwater	1,097,000	-	-	-	-	1,097,000	1,097,000
Total Transportation	**4,021,750**	**4,525,000**	**21,838,100**	**-**	**-**	**30,384,500**	**49,601,041**

GENERAL GOVERNMENT FUND
TRANSPORTATION PROJECTS
FY 2027-2036



Lawne's Point

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

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

FY2027	FY2028	FY2029	FY2030	FY2031	FY 2032-2036	Total
1,847,000	-	-	-	-	-	1,847,000



Route 17 Phase I

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

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

FY2027	FY2028	FY2029	FY2030	FY2031	FY 2032-2036	Total
-	3,218,000	10,773,000	-	-	-	13,991,000

GENERAL GOVERNMENT FUND
TRANSPORTATION PROJECTS
FY 2027-2036



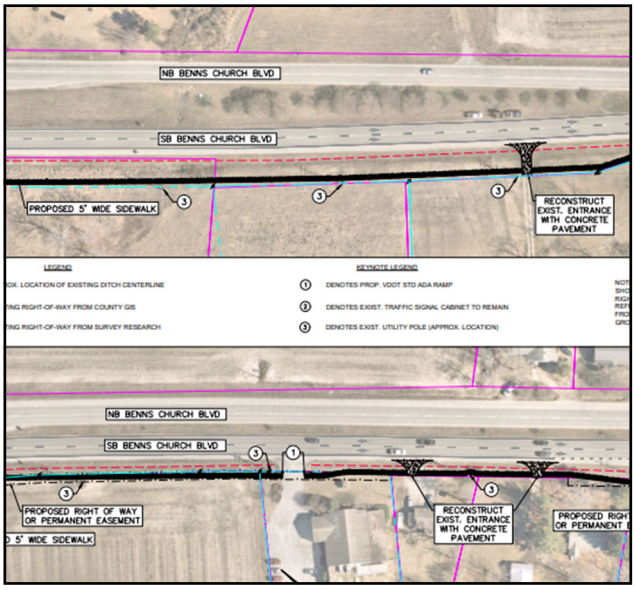


Route 17 Phase II

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

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

FY2027	FY2028	FY2029	FY2030	FY2031	FY 2032-2036	Total
-	-	8,118,100	-	-	-	8,118,100



Red Oaks Shared Use Path

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

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

FY2027	FY2028	FY2029	FY2030	FY2031	FY 2032-2036	Total
710,000	1,307,000	-	-	-	-	2,017,000

GENERAL GOVERNMENT FUND
TRANSPORTATION PROJECTS
FY 2027-2036



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.

FY2027	FY2028	FY2029	FY2030	FY2031	FY 2032-2036	Total
472,250	-	-	-	-	-	472,250



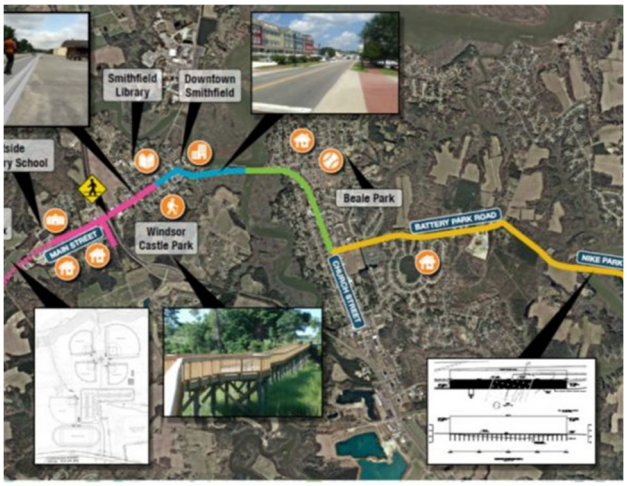
School Zone Signage

VDOT Traffic Engineering conducted a review of all School Zones along routes adjacent to IWCS and IOWA facilities in the County and provided guidance on meeting updated standards for School Zone speed, signage and lighting at each location

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

FY2027	FY2028	FY2029	FY2030	FY2031	FY 2032-2036	Total
350,000	-	-	-	-	-	350,000

GENERAL GOVERNMENT FUND
TRANSPORTATION PROJECTS
FY 2027-2036



Nike Park Trail Gap Connect

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.

FY2027	FY2028	FY2029	FY2030	FY2031	FY 2032-2036	Total
642 ,500	-	2,947,000	-	-	-	3,589,500

GENERAL GOVERNMENT FUND
SCHOOLS PROJECTS
FY 2027-2036

Schools	5 YEAR SUMMARY						TOTAL
Planned Expenditures	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**FIVE-YR Subtotal**	**10 Year Total**
Westside Elementary School	35,000,000	35,000,000	-	-	-	-	70,000,000
Fleet/Buses	765,000	785,000	805,000	825,000	850,000	4,625,000	8,655,000
Garage Facility	3,135,000	-	-	-	-	-	3,135,000
SHS Renovations	-	-	-	19,000,000	19,000,000	-	38,000,000
Replace HVAC (CES)	-	400,000	-	-	-	-	400,000
SHS Baseball Lights	-	-	675,000	-	-	-	675,000
Disaster Recovery Generator	-	140,000	-	-	-	-	140,000
Replace HVAC(WHS)	-	330,000	-	-	-	-	330,000
SHS Bus Loop/Parking Lot	-	-	-	-	130,000	-	130,000
Total Schools	**39,080,000**	**36,655,000**	**1,480,000**	**19,825,000**	**19,980,000**	**4,625,000**	**121,645,000**

Schools	5 YEAR SUMMARY						TOTAL
Funding Sources	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**FIVE-YR Subtotal**	**10 Year Total**
Grants & Donations	14,000,000	-	-	-	-	-	14,000,000
Fund Balance	396,000	140,000	-	825,000	850,000	4,625,000	6,836,000
GO Bonds	24,684,000	36,515,000	1,480,000	19,000,000	19,130,000	-	100,809,000
Total Schools	**39,080,000**	**36,655,000**	**1,480,000**	**19,825,000**	**19,980,000**	**4,625,000**	**121,645,000**

GENERAL GOVERNMENT FUND
SCHOOLS PROJECTS
FY 2027-2036



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.

FY2027	FY2028	FY2029	FY2030	FY2031	FY 2032-2036	Total
35,000,000	35,000,000	-	-	-	-	$70,000,000



Fleet/Buses

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

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

FY2027	FY2028	FY2029	FY2030	FY2031	FY 2032-2036	Total
765,000	785,000	805,000	825,000	850,000	4,625,000	8,655,000

GENERAL GOVERNMENT FUND
SCHOOLS PROJECTS
FY 2027-2036



Fleet Bus Garage

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.

FY2027	FY2028	FY2029	FY2030	FY2031	FY 2032-2036	Total
3,135,000	-	-	-	-	-	3,135,000



Restroom Repairs

Windsor Elementary and Carrollton Elementary continue to operate with largely original restroom infrastructure. Modern restroom standards emphasize improved hygiene through updated fixtures, ventilation, and materials. Many existing layouts predate current ADA requirements.
Addressing these restroom systems will improve student health and daily experience.

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

FY2027	FY2028	FY2029	FY2030	FY2031	FY 2032-2036	Total
180,000	-	-	-	-	-	180,000

GENERAL GOVERNMENT FUND
SCHOOLS PROJECTS
FY 2027-2036



SHS Renovations

The project will provide significant improvements to Smithfield High School.

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

FY2027	FY2028	FY2029	FY2030	FY2031	FY 2032-2036	Total
-	-	-	19,000,000	19,000,000	-	38,000,000



Replace HVAC (CES)

Carrollton Elementary needs to replace the HVAC system.

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

FY2027	FY2028	FY2029	FY2030	FY2031	FY 2032-2036	Total
-	400,000	-	-	-	-	400,000

GENERAL GOVERNMENT FUND
SCHOOLS PROJECTS
FY 2027-2036



SHS Baseball Lights

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

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

FY2027	FY2028	FY2029	FY2030	FY2031	FY 2032-2036	Total
-	-	675,000	-	-	-	675,000



Disaster Recovery Generator

The schools need a generator in the event there is a disaster and electricity is not accessible.

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

FY2027	FY2028	FY2029	FY2030	FY2031	FY 2032-2036	Total
-	140,000	-	-	-	-	140,000

GENERAL GOVERNMENT FUND
SCHOOLS PROJECTS
FY 2027-2036



Replace HVAC (WHS)

Windsor High School needs to replace the HVAC system.

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

FY2027	FY2028	FY2029	FY2030	FY2031	FY 2032-2036	Total
-	330,000	-	-	-	-	330,000



SHS Bus Loop/Parking Lot

Smithfield High School needs to make upgrades to the bus loop and parking lot.

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

FY2027	FY2028	FY2029	FY2030	FY2031	FY 2032-2036	Total
-	-	-	-	130,000	-	130,000

GENERAL GOVERNMENT FUND
ECONOMIC DEVELOPMENT PROJECTS
FY 2027-2036

Economic Development	5 YEAR SUMMARY						TOTAL
Planned Expenditures	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**FIVE-YR Subtotal**	**10 Year Total**
Asset Maintenance	-	-	-	-	-	1,100,000	1,100,000
STH Phase II Site Development—Nixon	60,000	370,000	140,000	8,843,000	6,808,000	-	16,221,000
STH Phase III Site Development—Griffin Parcel	50,000	300,000	1,000,000	1,000,000	1,000,000	-	3,350,000
Franklin Industrial Air Park Site Development	246,000	-	-	-	-	-	246,000
Total Economic Development	**356,000**	**670,000**	**1,140,000**	**9,843,000**	**7,808,000**	**1,100,000**	**20,917,000**

Economic Development	5 YEAR SUMMARY						TOTAL
Funding Sources	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**FIVE-YR Subtotal**	**10 Year Total**
General Fund	-	-	-	-	-	1,100,000	1,100,000
Fund Balance	246,000	-	-	-	-	-	246,000
EDA Fund Balance	110,000	-	-	-	-	-	110,000
GO Bonds	-	670,000	1,140,000	9,843,000	7,808,000	-	19,461,000
Total Economic Development	**356,000**	**670,000**	**1,140,000**	**9,843,000**	**7,808,000**	**1,100,000**	**20,917,000**

GENERAL GOVERNMENT FUND
ECONOMIC DEVELOPMENT PROJECTS
FY 2027-2036

Phase II Site Development (Nixon)

Conduct a cultural resources study, mater plan update for estimates for road and utility extensions to serve the site, and concept plan revisions for rezoning application (RAC to C-LI).

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

FY2027	FY2028	FY2029	FY2030	FY2031	FY 2032-2036	Total
60,000	370,000	140,000	8,843,000	6,808,000	-	16,221,000

Phase III Site Development (Griffin)

Conceptual plan showing site layout, road, and utility access

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

FY2027	FY2028	FY2029	FY2030	FY2031	FY 2032-2036	Total
50,000	300,000	1,000,000	1,000,000	1,000,000	-	3,350,000

Asset Maintenance

Funding set aside for the upkeep of economic development properties and assets.

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

FY2027	FY2028	FY2029	FY2030	FY2031	FY 2032-2036	Total
-	-	-	-	-	1,100,000	1,100,000

GENERAL GOVERNMENT FUND
SPACE NEEDS PROJECTS
FY 2027-2036

Space Needs	5 YEAR SUMMARY						TOTAL
Planned Expenditures	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**FIVE-YR Subtotal**	**10 Year Total**
Carrollton VFD	2,090,000	-	-	-	-	-	2,090,000
Windsor Library	-	2,180,000	-	-	-	-	2,180,000
Utilities Services Building	-	-	2,800,000	-	-	-	2,800,000
Public Safety Admin	-	-	-	-	-	20,000,000	20,000,000
Windsor VRS	-	-	-	-	-	12,000,000	12,000,000
Total Space Needs	**2,090,000**	**2,180,000**	**2,800,000**	**-**	**-**	**32,000,000**	**20,917,000**

Space Needs	5 YEAR SUMMARY						TOTAL
Funding Sources	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**FIVE-YR Subtotal**	**10 Year Total**
GO Bonds	2,090,000	2,180,000	2,800,000	-	-	32,000,000	39,070,000
Total Space Needs	**2,090,000**	**2,180,000**	**2,800,000**	**-**	**-**	**32,000,000**	**20,917,000**

GENERAL GOVERNMENT FUND
SPACE NEEDS PROJECTS
FY 2027-2036



Carrollton VFD

Construction of a 14-bunkroom addition with bath/ showers at Carrollton VFD. This project is necessary for Carrollton VFD to continue expanding their efforts to provide a live-in volunteer program as well as providing our paid staff a place to sleep.

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

FY2027	FY2028	FY2029	FY2030	FY2031	FY 2032-2036	Total
2,090,000	-	-	-	-	-	2,090,000



Windsor Library

Major renovations and repairs need to be performed on the library building.

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

FY2027	FY2028	FY2029	FY2030	FY2031	FY 2032-2036	Total
-	2,180,000	-	-	-	-	2,180,000

GENERAL GOVERNMENT FUND
SPACE NEEDS PROJECTS
FY 2027-2036

Windsor VRS

Significant renovations need to take place at the Windsor Volunteer Rescue Squads' location.

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

FY2027	FY2028	FY2029	FY2030	FY2031	FY 2032-2036	Total
-	-	-	-	-	12,000,000	12,000,000



Utilities Services Building

Major renovations and repairs need to be performed on the Utilities Services Building.

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

FY2027	FY2028	FY2029	FY2030	FY2031	FY 2032-2036	Total
-	-	2,800,000	-	-	-	2,800,000

GENERAL GOVERNMENT FUND
SPACE NEEDS PROJECTS
FY 2027-2036

Public Safety Admin

Plans for new space for public safety administration and the construction of the building.

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

FY2027	FY2028	FY2029	FY2030	FY2031	FY 2032-2036	Total
-	-	-	-	-	20,000,000	20,000,000



BUDGET ORDINANCE

AN ORDINANCE APPROVING THE COUNTY OPERATING AND CAPITAL BUDGET AND APPROPRIATING FUNDS FOR EXPENDITURES CONTEMPLATED DURING THE FISCAL YEAR BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027, 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 2026-2027 dated April 1, 2026, 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, 2026, and ending June 30, 2027.

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, 2026, and ending June 30, 2027, 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	2026-2027
General Fund	120,037,025
Debt Service Fund	950,085
County Fair Fund	509,014
E911 Fund	3,479,263
Children's Services Act Fund	730,000
Grants Fund	541,819
Capital Project Funds	52,518,750
Social Services Fund	5,321,573
Public Utility Fund	13,521,292
Stormwater Fund	2,465,754
Technology Services Fund	2,099,096
Risk Management Fund	1,173,874
EDA Fund	270,994

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 2026-2027, dated February 24, 2026, 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, 2026 and ending June 30, 2027.

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, 2026, and ending June 30, 2027:

Total Funds Budgeted $109,516,314

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, 2027. 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, 2027, 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 2026-2027 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 2026-2027 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, 2026, 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, 2026 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 2026-2027 Fiscal Year, of any claim of any kind against the County; and final judgments, with interest and costs, obtained against the County during the 2025-2026 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 2026-2027.

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, 2026, and it shall not be published.

Adopted this 14 day of May, 2026.

Rudolph Jefferson

Rudolph Jefferson, Chairman
Isle of Wight County, Virginia,
Board of Supervisors

Attest:

Ashley B. Rogers

Ashley B. Rogers, Clerk

Approved as to form:

Robert W. Jones, Jr.
County Attorney

Local Roots, Global Reach
ISLE OF WIGHT
COUNTY, VIRGINIA

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TAX RATE ORDINANCE

AN ORDINANCE TO IMPOSE TAX RATES FOR ISLE OF WIGHT COUNTY, VIRGINIA FOR FISCAL YEAR JULY 1, 2026 THROUGH JUNE 30, 2027

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, 2026, a tax of $0.81 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, 2026, 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, 2026, a tax of $1.00 per one hundred dollars of assessed valuation of boats, watercraft and aircraft as defined in Section 58.1-3506 of the Code of Virginia (1950, as amended).

Section 4: That there is hereby levied for the fiscal year beginning July 1, 2026, 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, 2026, 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.

Section 6: That there is hereby levied for the fiscal year beginning July 1, 2026, a tax of $4.50 per one hundred dollars of assessed value of all computer equipment and peripherals used in a data center as defined by §58.1-3506(A)(43) of the Code of Virginia, 1950, as amended.

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

Adopted this 14th day of May, 2026.

Rudolph Jefferson

Rudolph Jefferson, Chairman
Isle of Wight County, Virginia,
Board of Supervisors

Attest:

Ashley Rogers

Ashley Rogers, Clerk

Approved as to form:

Robert W. Jones, Jr.

Robert W. Jones, Jr.
County Attorney

AN ORDINANCE TO IMPOSE TANGIBLE PERSONAL PROPERTY TAX RATES FOR ISLE OF WIGHT COUNTY, VIRGINIA FOR THE PERIOD OF JANUARY 1, 2026, THROUGH DECEMBER 31, 2026

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

Section 1: That there is hereby levied for the Calendar year beginning January 1, 2026 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 2026 shall be set at thirty-four percent (34%) 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 be furnished to the Treasurer of this County by the Clerk of this Board.

Adopted this 19th day of February, 2026.

Rudolph Jefferson, Chairman
Isle of Wight County, Virginia,
Board of Supervisors

Attest:

Courtney Denney
Clerk

Approved as to form:

Robert W. Jones, Jr.
County Attorney

Local Roots, Global Reach

ISLE OF WIGHT
COUNTY, VIRGINIA

UNIFORM FEE SCHEDULE

ISLE OF WIGHT COUNTY UNIFORM FEE SCHEDULE FISCAL YEAR 2026-2027			
FEES	**FY2024-25**	**FY2025-26**	**FY2026-27**
ANIMAL CONTROL			
Animal License:			
Pet License (1 Year)	10.00	10.00	10.00
Pet License (Lifetime)	50.00	50.00	50.00
Kennel I (5-19 dogs)	35.00	35.00	35.00
Kennel II (20+ dogs)	$5 per each additional 10 dogs (not to exceed 50 dogs)	$5 per each additional 10 dogs (not to exceed 50 dogs)	$5 per each additional 10 dogs (not to exceed 50 dogs)
Impound Fee	20.00	20.00	20.00
Daily Kennel Fee	10.00	10.00	10.00
Adoption Fees:			
Canines	90.00	90.00	90.00
Felines	75.00	75.00	75.00
Felines (FEL V/FIV tested	95.00	95.00	95.00
Senior Cat/Dog			50.00
Barn Cat			50.00
Two for One Adoption			100.00
Other Adoption Fee			25.00
Microchip	35.00	35.00	30.00
Microchip (During reclaim)			10.00
Quarantine Fee	100.00	100.00	100.00
Dangerous Dog Registration Fee	150.00	150.00	150.00
Hybrid Canine Permit Fee	50.00	50.00	50.00
Feral Cat Caregiver Fee	5.00	5.00	5.00
Pet Shop Operation/Dealer Fee	50.00	50.00	50.00
CLERK OF THE CIRCUIT COURT			
Commonwealth's Attorney (misdemeanor)	7.50	7.50	7.50
Commonwealth's Attorney (felony)	20.00	20.00	20.00
Sheriff's Service	12.00	12.00	12.00
Transfer of Real Estate (per parcel)	1.00	1.00	1.00
Transfer/Entry Fee - Real Estate - Partition Deeds	1.75	1.75	1.75
County Grantee	1/3 of State fee	1/3 of State fee	1/3 of State fee
County Wills and Administration	1/3 of State fee	1/3 of State fee	1/3 of State fee
Law Library	4.00	4.00	4.00
Grantor Recording (per $500 value)	0.25	0.25	0.25

Courthouse Maintenance - Criminal Cases	2.00	2.00	2.00
Courthouse Maintenance - Civil Cases	2.00	2.00	2.00
FEES	**FY2024-25**	**FY2025-26**	**FY2026-27**
Courthouse Construction Fee - Criminal Cases	3.00	3.00	3.00
Courthouse Construction Fee - Civil Cases (Suit amt > $500)	3.00	3.00	3.00
Jail Admission Fee	25.00	25.00	25.00
Courthouse Security Fee	20.00	20.00	20.00
E-Summons	5.00 per traffic/criminal case	5.00 per traffic/criminal case	5.00 per traffic/criminal case
Blood Test/DNA	15.00	15.00	15.00
Local Interest	varies	varies	varies
CLERK OF THE CIRCUIT COURT			
Local Fines	varies	varies	varies
Court Appointed Attorney Fees	varies	varies	varies
List of Heirs or Affidavit	25.00	25.00	25.00
Local Health Care Fund	25.00	25.00	25.00
COMMISSIONER OF THE REVENUE			
Custom Query, Tape, CD-ROM (material + programmers time)	35.00	35.00	35.00
Land Use Application	50.00	50.00	50.00
Rehabilitated Structure Application Fee	25.00	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)	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	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)	5.00 per Child Support Order (per pay)

Courthouse Maintenance - Criminal Cases	2.00	2.00	2.00
Courthouse Maintenance - Civil Cases	2.00	2.00	2.00
FEES	**FY2024-25**	**FY2025-26**	**FY2026-27**
Courthouse Construction Fee - Criminal Cases	3.00	3.00	3.00
Courthouse Construction Fee - Civil Cases (Suit amt > $500)	3.00	3.00	3.00
Jail Admission Fee	25.00	25.00	25.00
Courthouse Security Fee	20.00	20.00	20.00
E-Summons	5.00 per traffic/criminal case	5.00 per traffic/criminal case	5.00 per traffic/criminal case
Blood Test/DNA	15.00	15.00	15.00
Local Interest	varies	varies	varies
CLERK OF THE CIRCUIT COURT			
Local Fines	varies	varies	varies
Court Appointed Attorney Fees	varies	varies	varies
List of Heirs or Affidavit	25.00	25.00	25.00
Local Health Care Fund	25.00	25.00	25.00
COMMISSIONER OF THE REVENUE			
Custom Query, Tape, CD-ROM (material + programmers time)	35.00	35.00	35.00
Land Use Application	50.00	50.00	50.00
Rehabilitated Structure Application Fee	25.00	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)	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	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)	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)	5.00 per Garnishment Order (per pay)
EMERGENCY MEDICAL SERVICES			
Basic Life Support (BLS)	450.00	675.00	1.5 x the allowable rate as shown on CMS Ambulance Fee Schedule, as amended
FEES	**FY2024-25**	**FY2025-26**	**FY2026-27**
Advanced Life Support (ALS1)	650.00	850.00	1.5 x the allowable rate as shown on CMS Ambulance Fee Schedule, as amended
Advanced Life Support (ALS2)	800.00	1160.00	1.5 x the allowable rate as shown on CMS Ambulance Fee Schedule, as amended
Specialty Care Transport		1325.00	1.5 x the allowable rate as shown on CMS Ambulance Fee Schedule, as amended
Loaded Patient Mileage	11.25	11.25	1.5 x the allowable rate as shown on CMS Ambulance Fee Schedule, as amended
(see CMS.GOV/medicare/payment/fee-schedule/ambulance)			
Medical Records Request	35.00	35.00	35.00
Subpeona Copies	10.00 + 0.50/page	10.00 + 0.50/page	10.00 + 0.50/page
False Alarm Fee			
First False Alarm	0.00	0.00	0.00
Second False Alarm	0.00	0.00	0.00
Third False Alarm	100.00	100.00	100.00

Fourth False Alarm	250.00	250.00	250.00
Fifth False Alarm	500.00	500.00	500.00
GENERAL			
Annual Operating Budget	Cost for reproducing	Cost for reproducing	Cost for reproducing
Capital Improvement Budget and Plan	Cost for reproducing	Cost for reproducing	Cost for reproducing
Comprehensive Annual Financial Report	Cost for reproducing	Cost for reproducing	Cost for reproducing
Copies	0.50/page	0.50/page	0.50/page
FOIA Requests	0.50/page + Hourly Rate of Staff Time	0.50/page + Hourly Rate of Staff Time	0.50/page + Hourly Rate of Staff Time
Printed Materials	Cost	Cost	Cost
Fees	**FY2024-25**	**FY2025-26**	**FY2026-27**
Request for Street Name Change	250.00	250.00	250.00
GENERAL DISTRICT COURT			
Fines & Forfeitures	varies	varies	varies
Sheriff's Fees	12.00	12.00	12.00
Court Appointed Attorneys	120.00 per case ($445 max)	120.00 per case ($445 max)	120.00 per case ($445 max)
Courthouse Construction	3.00	3.00	3.00
Courthouse Security	20.00	20.00	20.00
E-Summons	5.00 per traffic/criminal case	5.00 per traffic/criminal case	5.00 per traffic/criminal case
Jail Admission Fee	25.00	25.00	25.00
GEOGRAPHIC INFORMATION SYSTEM			
Custom Services	40.00/hour	40.00/hour	N/A
Map Printing Up to Legal Size	2.00	2.00	N/A
Map Printing 11x17	2.00	2.00	N/A
Map Printing 24x36	7.00	7.00	N/A
Map Printing 36x48	10.00	10.00	N/A
Map Printing Larger Than 36x48	10.00 plus 0.25 per linear inch over 48"	10.00 plus 0.25 per linear inch over 48"	N/A
Local Produced Digital GIS Data	15.00 per item	15.00 per item	20.00 per Shapefile
Virginia Base Mapping Program Data	Per State Rate	Per State Rate	N/A
High-Resolution (0.25 ft) 2009 STH Intermodal Park	25.00 per 2500x2500 tile	25.00 per 2500x2500 tile	N/A
High-Resolution (0.25 ft) 2009 STH Intermodal Park	500.00 for all	500.00 for all	N/A

INSPECTIONS			
After-the-Fact Permit Fee- All Types			500.00
Minimum Permit Fee	85.00	85.00	85.00
Re-Inspection Fee	125.00	125.00	125.00
Permit Extension Fee (1st time)	100.00	100.00	100.00
Permit Extension Fee (after 1st time)	$125 + $25 each additional	$125 + $25 each additional	$125 + $25 each additional
INSPECTIONS			
Technology Fee	5% of Permit Fee	5% of Permit Fee	5% of Permit Fee
New Construction			
Up to 40,000 sq ft	0.20/ sq ft (minimum $85)	0.20/ sq ft (plus base fee of $300)	0.20/ sq ft (plus base fee of $300)
40,000 sq ft and above	0.15/ sq ft	0.15/ sq ft (plus base fee of $300)	0.15/ sq ft (plus base fee of $300)
Piers	85.00	85.00	85.00
Fees	**FY2024-25**	**FY2025-26**	**FY2026-27**
Pools:			
In-ground	125.00	125.00	125.00
Above-ground	85.00	85.00	85.00
Retaining Wall	85.00	85.00	85.00
Towers	85.00	85.00	85.00
Alterations	.15/ sq ft (minimum $85)	.15/ sq ft (minimum $85)	.15/ sq ft (minimum $85)
Mobile Homes:			
Blocking	85.00	85.00	85.00
Plumbing	85.00	85.00	85.00
Electrical	85.00	85.00	85.00
Mechanical	see mechanical fee schedule	see mechanical fee schedule	see mechanical fee schedule
Demolition			
Main Buildings or Structures	85.00	85.00	85.00
Accessory Buildings or Structures	85.00	85.00	85.00
Signs	85.00 per sign	85.00 per sign	85.00 per sign
Tents and Other Temporary Structures	85.00 (900+ sq feet)	85.00 (900+ sq feet)	85.00 (900+ sq feet)
Chimney, Fireplace, etc	85.00	85.00	85.00
Plans Examination:			
Commercial	250.00	250.00	250.00
Residential	150.00	150.00	150.00
Accessory Structures Over 256 SF			50.00
Resubmittal Fee After Second Review			150.00
Appeals	175.00	175.00	250.00
Plumbing:			
Basic Permit Fee	85.00	85.00	85.00

Residential	85.00 + 10.00/bath or 1/2 bath	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	85.00 + 10.00/per fixture
Sewers, Manholes, Storm Drains, Area Drains, or Devices	25.00 each (minimum $85)	25.00 each (minimum $85)	25.00 each (minimum $85)
Electrical			
New service equipment			
0-200 amps	85.00	85.00	85.00
201-400 amps	100.00	100.00	100.00
401-600 amps	125.00	125.00	125.00
601+ amps	125.00 + 20.00 per 50 amps above 600	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	85.00
Fees	**FY2024-25**	**FY2025-26**	**FY2026-27**
INSPECTIONS			
Temporary Service Poles	85.00 (at the beginning of construction)	85.00 (at the beginning of construction)	85.00 (at the beginning of construction)
Service connection prior to final inspection	85.00	85.00	85.00
Reconnection fee	85.00	85.00	85.00
Connections and outlets	85.00	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	85.00
Over $1,000 contract value	85.00 + 8.00/per $1000 or fraction	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	85.00
Each outlet	10.00 (minimum 85.00)	10.00 (minimum 85.00)	10.00 (minimum 85.00)
Fuel storage tanks and piping	85.00/tank	85.00/tank	85.00/tank
Removal of fuel storage tanks	85.00/tank	85.00/tank	85.00/tank
Fire suppressions systems	see basic mechanical permit fee	see basic mechanical permit fee	see basic mechanical permit fee
Elevators, dumbwaiters, etc	85.00/unit	85.00/unit	85.00/unit

Amusement Rides and Devices:			
Circular	35.00 (State Rate)	35.00 (State Rate)	35.00 (State Rate)
Kiddie	25.00 (State Rate)	25.00 (State Rate)	25.00 (State Rate)
Major	30.00 (State Rate)	30.00 (State Rate)	30.00 (State Rate)
Spectacular	55.00 (State Rate)	55.00 (State Rate)	55.00 (State Rate)
Temporary Certificate of Occupancy:			
Residential	150.00/ 30 day period	150.00/ 30 day period	150.00/ 30 day period
Commercial	300.00/30 day period	300.00/30 day period	300.00/30 day period
JUVENILE AND DOMESTIC RELATIONS COURT			
Fines and Forfeitures	Varies	Varies	Varies
Sheriff's Fees	12.00	12.00	12.00
Court Appointed Attorney	120.00	120.00	120.00
Couthouse Construction Fee	3.00 per traffic/criminal case	3.00 per traffic/criminal case	3.00 per traffic/criminal case
Fees	**FY2024-25**	**FY2025-26**	**FY2026-27**
E-Summons	5.00 per traffic/criminal case	5.00 per traffic/criminal case	5.00 per traffic/criminal case
Jail Admission Fee	25.00	25.00	25.00
Interest	Varies	Varies	Varies
Courthouse Security Fee	10.00 per traffic/criminal case	10.00 per traffic/criminal case	10.00 per traffic/criminal case
PARKS & RECREATION			
Adult Kickball	50.00	50.00	50.00
Fall Co-ed Softball	400.00	400.00	400.00
Spring Co-ed Softball	400.00	400.00	400.00
Fall Men's Softball	400.00	400.00	400.00
Spring Men's Softball	400.00	400.00	400.00
Basketball	75.00	75.00	85.00
Basketball Early Registration Fee	10.00	65.00	75.00
Basketball multi child discount (2nd child /3rd child)	4.00/2.00	4.00/2.00	4.00/2.00
Cheer	38.00 plus cost of uniform	38.00 plus cost of uniform	38.00 plus cost of uniform
Fall soccer	75.00	75.00	85.00

Fall Soccer Early Registration Fee	10.00	65.00	75.00
Fall Soccer multi child discount (2nd child /3rd child)	4.00/2.00	4.00/2.00	4.00/2.00
Spring Soccer	75.00	75.00	85.00
Spring Soccer Early Registration Fee	10.00	65.00	75.00
Spring Soccer multi child discount (2nd child /3rd child)	4.00/2.00	4.00/2.00	4.00/2.00
Summer Camp One-Time Early Registration Fee	10.00	10.00	10.00
Summer Camp One-Time Registration	20.00	20.00	20.00
Summer Camp	85.00	85.00	85.00
Before and After School Registration	10.00	10.00	10.00
Before and After School (Morning Only) Weekly	30.00	30.00	30.00
Before and After School (Afternoon Only) Weekly	30.00	30.00	30.00
Before and After School (Both) Weekly	50.00	50.00	50.00
Spring Break Camp	65.00	65.00	65.00
Senior Day Trips Apple /Peach Orchard	45.00	45.00	45.00
Senior Trip	Cost	Cost	Cost
Nike Park Shelter A			
Shelter A only (50 people or less)	50.00	50.00	55.00
Fees	**FY2024-25**	**FY2025-26**	**FY2026-27**
Shelter A and surrounding tables (51 - 200 people)	90.00	90.00	95.00
Shelter A and Area B (200-250)	130.00	130.00	135.00
Park Event Fee if over 251 (251-325) In addition to rental fee	35.00	35.00	40.00
Park Event Fee if over 251 (326-400) In addition to rental fee	55.00	55.00	60.00
Park Event Fee if over 251 (401-599) In addition to rental fee	100.00	100.00	105.00
Park Event Fee if over 251 (600++) In addition to rental fee	150.00	150.00	155.00
Electricity fee	15.00	15.00	20.00
Nike Park Shelter B			
Wooded Picnic Area (max 65)	25.00	25.00	30.00
Camptown Park			

Shelter (max 100)	50.00	50.00	55.00
Electricity fee	15.00	15.00	20.00
Park Event (more than the shelter) 100-250	20.00	20.00	25.00
Park Event (more than the shelter) 250 +	40.00	40.00	45.00
Fort Boykin Park			
Shelter Rental Only (50 or less)	50.00	50.00	55.00
Park Event (more than the shelter) 4 hours	75.00	75.00	80.00
Park Event (more than the shelter) Full Day	125.00	125.00	130.00
Heritage Park			
Park Only (outside of fenced-in Fairgrounds)	3,500.00	3,500.00	3,500.00
Shelters Only	500.00	500.00	500.00
Joel C. Bradshaw Fairgrounds w/Shelters	4,000.00	4,000.00	4,000.00
Park and Fairgrounds w/ Shelters	4,500.00	4,500.00	4,500.00
Rodeo Arena	500.00	500.00	500.00
Demolition Derby Arena/Tractor Pull Track	500.00	500.00	500.00
Electricity Fee	15.00	15.00	20.00
Security Deposit (Refundable)	250.00	250.00	250.00
Fees	**FY2024-25**	**FY2025-26**	**FY2026-27**
Nike Park REC HALL (max 80)			
Meeting Civic Groups - Residents (2 HRS)	15.00	15.00	20.00
Meeting Civic Groups - NON Residents (2 HRS)	30.00	30.00	35.00
Meeting Civic Groups - Additional hours	10.00	10.00	15.00
Program/ Banquet - Residents (3HRS)	50.00	50.00	55.00
Program/ Banquet - Residents Additional hours	15.00	15.00	20.00
Program/ Banquet - NON Residents (3HRS)	85.00	85.00	90.00
Nike Park Senior Center Building B (max 35)			

Meeting Civic Groups - Residents (2 HRS)	15.00	15.00	20.00
Meeting Civic Groups - NON Residents (2 HRS)	30.00	30.00	35.00
Meeting Civic Groups - Additional hours	10.00	10.00	15.00
Program/ Banquet - Residents (3HRS)	50.00	50.00	55.00
Program/ Banquet - Resident and Non Resident Additional hours	15.00	15.00	20.00
Program/ Banquet - NON Residents (3HRS)	85.00	85.00	90.00
Otelia J. Rainey Center (max 40)			
Meeting Civic Groups - Residents (2 HRS)	15.00	15.00	20.00
Meeting Civic Groups - NON Residents (2 HRS)	30.00	30.00	35.00
Meeting Civic Groups - Additional hours	10.00	10.00	15.00
Program/ Banquet - Residents (3HRS)	50.00	50.00	55.00
Program/Banquet Non-Resident (3HRS)	85.00	85.00	90.00
Program/ Banquet - Residents and Non-Residents Additional hours	15.00	15.00	20.00
Facility Rental - Athletic Fields			
Residents (Full Day / Half Day)	50/30.00	50/30.00	55/35.00
Lights Residents per 2 HRS (Full Day / Half Day)	35/35.00	35/35.00	40/40.00
NON Residents (Full Day / Half Day)	80/50.00	80/50.00	85/55.00
Lights NON Residents per 2 HRS (Full Day / Half Day)	45/45.00	45/45.00	50/50.00
Fees	**FY2024-25**	**FY2025-26**	**FY2026-27**
Athletic field Preparation			
Dragging no lines	15.00	15.00	20.00
Dragging with lines	25.00	25.00	30.00
Softball Field Tournament Use			
Half Day (under 4 HRS)	75.00	75.00	80.00
Full Day (Over 4 HRS)	150.00	150.00	155.00
Additional Motorized Drags (each time)	10.00	10.00	15.00

Additional Lines by P&R (each time)	10.00	10.00	15.00
Additional Materials Fee (Rain Event)	25.00	25.00	30.00
Install and Remove temporary outfield fencing (per field)	100.00	100.00	105.00
Extended Hours beyond 8am to 8pm per hour	25.00	25.00	30.00
Soccer Fields General Use			
Single field up to 2 hours (Residents/Non Residents)	25/40.00	25/40.00	30/45.00
Single field Half Day 2-4 hours (Residents/Non Residents)	35/50.00	35/50.00	45/55.00
Single field Full Day Over 4 hours (Residents/Non Residents)	50/80.00	50/80.00	55/85.00
Paint per field	30.00	30.00	30.00
Fee Waivers / Discounts			
IWC Employees with ID Badge : P& R programs	5.00	5.00	5.00
IWC Employees with ID Badge : Rentals 10%	10.00%	10.00%	10.00%
Tyler's Beach Docking Fee per Vessel	250.00	250.00	250.00
Isle of Wight County Fair			
Commercial Vendor (Outside Space 20 x 20)	375.00	375.00	375.00
Commercial Vendor (outside pay before July)	350.00	350.00	350.00
Commercial Vendor (Inside Space 10 x 10)	275.00	275.00	275.00
Commercial Vendor (inside pay before July)	250.00	250.00	250.00
NonProfit Vendor (outside and inside space 10 x 10)	50.00	50.00	50.00
Fees	**FY2024-25**	**FY2025-26**	**FY2026-27**
NonProfit Vendor (fundraiser)	75.00	75.00	75.00
Food Vendor 25 x 25 (full menu)	825.00	825.00	825.00
Food Vendor 25 x 25 (full menu) (pay before May 1)	800.00	800.00	800.00
Food Vendor 25 x 25 (novelty)	525.00	525.00	525.00

Food Vendor 25 x 25 (novelty) (pay before May 1)	500.00	500.00	500.00
Craft Vendor (10 x 10)	175.00	175.00	175.00
Craft Vendor (10 x 10) (pay before July 1)	150.00	150.00	150.00
Craft Vendor (10 x 20)	250.00	250.00	250.00
Craft Vendor (10 x 20) (pay before July 1)	225.00	225.00	225.00
Craft Vendor (10 x 20) Additional Outside Tent Space	85.00	85.00	85.00
Craft Vendor (10 x 10) Additional Outside Tent Space	50.00	50.00	50.00
Tables	5.00	5.00	5.00
Employee Discount	5.00 (online only)	5.00 (online only)	5.00 (online only)
Sunday Veterans Discount	5.00 off regular admission with ID	5.00 off regular admission with ID	5.00 off regular admission with ID
Chairs	1.00	1.00	1.00
Senior Citizens (Ages 55 and up)	1.00 admission for 3 HRS on one day at the Fair for ages 55 and up	1.00 admission from 10am-2pm on Friday	1.00 admission from 10am-2pm on Friday
Elementary Age Admission (Ages6-12)	1.00 admission 10am - 2pm on Friday	1.00 admission 10am - 2pm on Friday	1.00 admission 10am - 2pm on Friday
Vendor One Day Passes	10.00	10.00	10.00
Daily Admissions	10.00 online, 15.00 gate (ages 13 and up), 8.00 online, 10.00 gate (ages 6-12), 5 and under are free	10.00 online, 15.00 gate (ages 13 and up), 8.00 online, 10.00 gate (ages 6-12), 5 and under are free	10.00 online, 15.00 gate (ages 13 and up), 8.00 online, 10.00 gate (ages 6-12), 5 and under are free
Car Load Night	50.00 online, 55.00 per car gate (8 people car limit and includes admission and midway rides, 15.00 single entry each guest is age 6 or older	55.00 online, 60.00 per car gate (8 people car limit and includes admission and midway rides, 15.00 single entry each guest is age 6 or older	55.00 online, 60.00 per car gate (8 people car limit and includes admission and midway rides, 15.00 single entry each guest is age 6 or older
Fees	**FY2024-25**	**FY2025-26**	**FY2026-27**

Seafood Fest - Ages 13 and up	40.00 online sales per person, 45.00 per person at gate, 1 ticket includes all you can eat seafood and beverages	40.00 online sales per person, 45.00 per person at gate (ages 13 and up), 1 ticket includes all you can eat seafood and beverages for 1 person	40.00 online sales per person, 45.00 per person at gate (ages 13 and up), 1 ticket includes all you can eat seafood and beverages for 1 person
Seafood Fest - Ages 6-12		20.00 online sales per person, 25.00 per person at gate (ages 6-12), 1 ticket includes all you can eat seafood and beverages for 1	20.00 online sales per person, 25.00 per person at gate (ages 6-12), 1 ticket includes all you can eat seafood and beverages for 1
Truck & Tractor Pull	35.00 online, 45.00 gate for Truck VIP Spots;15.00 online, 20.00 Admission Price (ages 12 and up), 8.00 online, 10.00 (ages 6-11) free for ages 5 and under	40.00 online, 45.00 gate for Truck VIP Spots;15.00 online, 20.00 Admission Price (ages 12 and up), 8.00 online, 10.00 (ages 6-11) free for ages 5 and under	40.00 online, 45.00 gate for Truck VIP Spots;15.00 online, 20.00 Admission Price (ages 12 and up), 8.00 online, 10.00 (ages 6-11) free for ages 5 and under
Pageant	Registration 75.00	Registration 75.00	Registration 75.00
Demolition Derby	15.00 online, 20.00 gate (ages 12+); 8.00 online, 10.00 gate (ages 6-11)	15.00 online, 20.00 gate (ages 12+); 8.00 online, 10.00 gate (ages 6-11); free for ages 5 and under	15.00 online, 20.00 gate (ages 12+); 8.00 online, 10.00 gate (ages 6-11); free for ages 5 and under
Car Show	20.00 early registration; 25.00 registration at gate	25.00 registration at gate	25.00 registration at gate
PLANNING & ZONING			
After-the-Fact Permit Fee- All Types			500.00
Zoning Permit	35.00	35.00	35.00
Rezoning			
Regular Rezoning	1,500.00	1,500.00	1,500.00
Conditional Zoning Amendment w/ Public Hearing	1,500.00	1,500.00	1,500.00
Conditional Zoning Amendment w/ No Public Hearing	250.00	250.00	250.00
Conditional Use Permit	1,500.00	1,500.00	1,500.00

Special Use Permit	1,500.00	1,500.00	1,500.00
Fees	**FY2024-25**	**FY2025-26**	**FY2026-27**
Amend Conditional Use or Special Use Permit	1,500.00	1,500.00	1,500.00
Chesapeake Bay Exception	1,500.00	1,500.00	1,500.00
RPA Modification Request	35.00	35.00	35.00
Continuance fee for public hearings at applicant's request	750.00	750.00	750.00
Commission and Board Exceptions, Appeals and Miscellaneous Approvals	250.00	250.00	250.00
Commission and Board Exceptions, Appeals and Miscellaneous Approvals with Public Hearing	900.00	900.00	750.00 per hearing
Comprehensive Plan Amendment	1,500.00	1,500.00	1,500.00
Site Development Plan Review			
Simplified Site Plan	150.00	150.00	150.00
Preliminary & Final Site Plan (one-time)	500.00	500.00	500.00
Reinspection Fee			125.00
Resubmittal fee for Preliminary and Final Site Plans after two (2) reviews	350.00 for each occurrence	350.00 for each occurrence	350.00 for each occurrence
Amendment to an approved Site Plan	150.00	150.00	150.00
Board of Zoning Appeals	750.00	750.00	750.00
Historical Architectural Review Board	250.00	250.00	250.00
Zoning Confirmation/Interpretation Letter	100.00	100.00	100.00
Wetlands	750.00	750.00	750.00
Subdivison Plat - one-time fee per project			
1-9 lots	150.00	150.00	150.00
10+ lots	200.00 plus 50.00 per lot	200.00 plus 50.00 per lot	200.00 plus 50.00 per lot
Construction/Development Plan	500.00	500.00	500.00
Resubmittal fee for Subdivision/Construction Plans after two (2) reviews	350.00 for each occurrence	350.00 for each occurrence	350.00 for each occurrence
Street Sign (public) per intersection	175.00	175.00	175.00
Street Sign (private) per intersection	175.00	175.00	175.00
Resource Protection Area Sign	13.00	13.00	13.00

Zoning Notice Sign	First 5 signs are included in application fee; additional signs are $7 each	First 5 signs are included in application fee; additional signs are $7 each	First 5 signs are included in application fee; additional signs are $7 each
Surety Administrative Fee - Renewal	250.00	250.00	250.00
Codes Enforcement Administrative Fee	150.00	150.00	150.00
Fees	**FY2024-25**	**FY2025-26**	**FY2026-27**
Special Entertainment Permit Fee	100.00	100.00	100.00
PUBLIC UTILITIES			
Delinquency Fees			
Disconnect/Reconnect of Water Service	75.00	100.00	100.00
Administration Fee	25.00	40.00	40.00
Late Fee	1.5% or 3.00, whichever is greater	1.5% or 3.00, whichever is greater	1.5% or 3.00, whichever is greater
Insufficient Funds	50.00	50.00	50.00
DMV Stop - Cannot be charged by Public Utilities, PP taxes only	~~20.00~~	~~20.00~~	~~0.00~~
Tampering Fee to include Illegal Connect/Reconnection of Service	70.00	250.00	250.00
Theft, per day in addition to estimated fees	150.00	300.00	300.00
New Account Fees	30.00	30.00	30.00
Water Deposit	120.00	120.00	120.00
Sewer Deposit	90.00	90.00	90.00
Fire Hydrant Meter Deposit	1,000.00	2,000.00	2,000.00
Utility Infrastructure Inspection Fees:			
Multi-Family/Commercial/Industrial	Disturbed Area x 400.00/Acre (2,800.00 min/20,000.00 max - also encompasses stormwater inspections)	Disturbed Area x 420.00/Acre (2,800.00 min/20,000.00 max - also encompasses stormwater 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	2.5% of total utility construction costs with $2,800 minimum fee
Water:			
Meter Charge:			
5/8-3/4 inch	33.14	34.00	34.00

1 inch	109.15	109.15	109.50
1 1/2 inch	123.44	123.44	123.50
2 inch	167.61	167.61	168.00
Fire Hydrant Meter Deposit	167.61	167.61	168.00
Consumption Chages (Rate per 1,000			
0-50,000 gal.	13.15	15.15	15.50
Over 50,000 gal.	7.75	8.10	8.25
Fees	**FY2024-25**	**FY2025-26**	**FY2026-27**
Un-metered (Bi-monthly)	Un-metered (Bi-monthly)	85.00	85.00
Availability			
5/8-3/4 inch	4,500.00	5,000.00	5,000.00
1 inch	10,000.00	11,000.00	11,000.00
1 1/2 inch	20,000.00	22,000.00	22,000.00
2 inch	32,000.00	35,200.00	35,200.00
Multi-Residential Facilities (Apartment, Condo, Duplex, etc.)			
Per EDU	4,500.00	5,000.00	5,000.00
Hotel, Motel, Hospital, etc.			
Per EDU	4,500.00	5,000.00	5,000.00
5/8X3/4 Meter Installation Fee		400.00	400.00
Availability			
5/8-3/4 inch	6,000.00	6,600.00	6,600.00
1 inch	15,000.00	16,500.00	16,500.00
1 1/2 inch	30,000.00	33,000.00	33,000.00
2 inch	48,000.00	52,800.00	52,800.00
3 inch	90,000.00	99,000.00	99,000.00
4 inch	150,000.00	165,000.00	165,000.00
Fire Hydrant Meter Fee	64.00 plus usage	64.00 plus usage	64.00 plus usage
Sewer:			
Residential Sewer Rate per 1,000 Gallons			
0-15,000 gals	7.00	9.00	9.00
15,001 and above	No Charge	5.00	5.00
Un-metered (Bi-monthly)	67.00	75.00	75.00
Commercial Sewer Rate per 1,000 Gallons			
Hotel, Hospital, Restaurants, Shopping Centers, etc.	7.00	9.00	9.00
Industrial Facility Rate per 1,000 Gallons			
0-20,000 gals	7.00	9.00	9.00
20,001 and above	5.55	6.50	6.50

Residential Connection Fees			
5/8-3/4 inch	4,000.00	4,500.00	4,500.00
1 inch	9,300.00	9,500.00	9,500.00
1 1/2 inch	18,600.00	18,800.00	18,800.00
2 inch	29,800.00	30,000.00	30,000.00
Multi-Residential Facilities (Apartment, Condo, Duplex, etc.)			
Per EDU Plus Meter Fee	4,000.00	4,500.00	4,500.00
Fees	**FY2024-25**	**FY2025-26**	**FY2026-27**
Hotel, Motel, Hospital, etc.			
Units divided by 5 then multiplied by the fee Plus Meter Fee.	4,000.00	4,500.00	4,500.00
Commercial Connection Fees			
Same as above plus a charge per gross square foot of floor area ($150,000 max)	0.00	0.00	0.00
5/8-3/4 inch	5,600.00	6,160.00	6,160.00
1 inch	14,000.00	15,400.00	15,400.00
1 1/2 inch	28,000.00	30,800.00	30,800.00
2 inch	44,800.00	49,280.00	49,280.00
3 inch	84,000.00	92,400.00	92,400.00
4 inch	140,000.00	154,000.00	154,000.00
Food Service Establishment (FSE) Registration Fee	100.00	100.00	100.00
Food Service Reinspection Fee	70.00	150.00	150.00
PUBLIC WORKS			
Refuse Collector License Fee	100	100	100
SHERIFF			
Concealed Handgun Permit Background Investigation	35.00 each	25.00 each	25.00 each
Fingerprinting	10.00	10.00	10.00
Incident Reports	5.00	5.00	5.00
False Alarm Fee			
First False Alarm	0.00	0.00	0.00
Second False Alarm	0.00	0.00	0.00
Third False Alarm	50.00	50.00	50.00
Fourth False Alarm	75.00	75.00	75.00
Fifth and Subsequent False Alarms	150.00	150.00	150.00
STORMWATER			

Stormwater Management Fee	4.50 per month/ERU*	3.42 per month/ERU*	3.25 per month/ERU*
* ERU Impervious Area = 3,200 sq. ft.			
Erosion & Sediment Control Fees for Single Family Residential			
Initial Processing, Administration, and Plan Review Fee		150.00	150.00
Land Disturbing Permit Fee		100.00	100.00
Residential E&S Inspection Fee		350.00	350.00
Fees	**FY2024-25**	**FY2025-26**	**FY2026-27**
Erosion & Sediment Control Fees for Commercial/Non-Residential			
(includes Plan Review, Administration, Permit Fee and E&S Inspections)			
Construction Activity/Land Disturbing Activity/Land Clearing			
Disturbed Areas (2,500 sq ft - 10,000 sq ft)		750.00	750.00
Disturbed Areas (10,000 sq ft - 0.99 acres)		900.00	900.00
Disturbed Areas (1.0 - 4.99 acres)		1350.00	1350.00
Disturbed Areas (5.0 - 9.99 acres)		1700.00	1700.00
Disturbed Areas (10 - 49.99 acres)		2250.00	2250.00
Disturbed Areas (50 - 99.99 acres)		3050.00	3050.00
Disturbed Areas (Greater Than 100 acres)		4800.00	4800.00
Land Disturbing Permit Annual Renewal Fee			
Single Family Residential Land Disturbing Activity		50.00	50.00
Construction Activity/Land Disturbing Activity/Land Clearing			
Disturbed Areas (2,500 sq ft - 10,000 sq ft)		50.00	50.00
Disturbed Areas (10,000 sq ft - 0.99 acres)		50.00	50.00
Disturbed Areas (1.0 - 4.99 acres)		400.00	400.00
Disturbed Areas (5.0 - 9.99 acres)		500.00	500.00
Disturbed Areas (10 - 49.99 acres)		650.00	650.00
Disturbed Areas (50 - 99.99 acres)		900.00	900.00

Disturbed Areas (Greater Than 100 acres)		1400.00	1400.00
Engineering Stormwater Plan Review Fee for Commercial/Non-Residential:			
(for projects within the CBPA with land disturbances less than 1 acre not reviewed by DEQ		500.00	500.00
Fees	**FY2024-25**	**FY2025-26**	**FY2026-27**
Commercial/Non-Residential Erosion & Sediment Control Surety Bonds ($2,000 minimum)		Based on Construction Estimate plus 25% Contingency (required by Design Engineer)	Based on Construction Estimate plus 25% Contingency (required by Design Engineer)
Commercial/Non-Residential Infrastructure Inspection Fees			
(encompasses public water, sewer, and drainage systems - site specific			
Multi-Family/Commercial/Industrial		Disturbed Area x 400 acre (2,800 min/20,000 max)	Disturbed Area x 400 acre (2,800 min/20,000 max)
Subdivisions (Including Linear Projects)		2.5% of total utility construction costs with 2,800 minimum fee	2.5% of total utility construction costs with 2,800 minimum fee
Miscellaneous Fees:			
Technology Fee	5% of all permit related fees	5% of all permit related fees	5% of all permit related fees
Commercial Re-inspection Fees (for failed inspections)	125.00	125.00	125.00
Residential Re-inspection Fees (for failed inspections)	50.00	50.00	50.00
TOURISM			
Guided Group Tours	$95 large bus/$55 small bus	$95 large bus/$55 small bus	$95 large bus/$55 small bus

Individual Guided Tours (Walking)	$5.00 (w/$20.00 minimum)	$5.00 and $7.00 (w/$20.00 minimum)	$5.00 and $7.00 (w/$20.00 minimum)
Individual Guided Tours (Van)	$10.00 (w/$40.00 minimum)	$10.00 (w/$40.00 minimum)	$10.00 (w/$40.00 minimum)
Food Tours		$75 per person (minimum 6 participants)	$49 per person (minimum 6 participants)
Spring Vintage Market	$75/booth + $50 additional spaces	$75/booth + $50 additional spaces	$125/booth + $100 additional spaces
Fall Vintage Market	$125 early bird/$150 reg + $75 additional spaces	$125/booth + $75 additional spaces	$125/booth + $100 additional spaces
Pickers Market	$125/booth + $75 additional spaces	$25 Registration + $25 per Market	$25 Registration + $25 per Market
Fees	**FY2024-25**	**FY2025-26**	**FY2026-27**
Restaurant Week	$125 Restaurants/$75 Retail	$125 Restaurants/$75 Retail	$150 Restaurants/$100 Retail
Evening Mistletoe Market Booth Fee	$125 early bird/$150 reg + $75 additional spaces	$125 Reg + $75 additional spaces	$125 Reg + $100 additional spaces
Parade Entry Fee	$30/$50 Car Clubs	$40/$70 Car Clubs	$40/$100 Car Clubs
TREASURER			
Administration Fee	30.00	30.00	30.00
Return Checks	50.00	50.00	50.00
Certified Mail Fees	7.38	7.38	10.44
Motor Vehicle License Fee	33.00	33.00	33.00
National Guard Motor License Fee	Limit one FREE license per owner	Limit one FREE license per owner	Limit one FREE license per owner
Disabled Veteran License Fee	Limit one FREE license per owner	Limit one FREE license per owner	Limit one FREE license per owner
Motorcycle License Fee	18.00	18.00	18.00
Farm Vehicle w/"F" Plates	10.00	10.00	10.00
Tax Liens	30.00	30.00	30.00
Warrant in Debt	30.00	30.00	30.00
Distress Seizure	20% of delinquent taxes or other charges collected	20% of delinquent taxes or other charges collected	20% of delinquent taxes or other charges collected
Distress Seizure - Boot Fee	35.00	35.00	60.00
DMV Stop	20.00	20.00	25.00
Set off Fee	25.00	25.00	25.00



FINANCIAL POLICIES

POLICY PURPOSE

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

1.01 Policy Goals

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

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

1.02 Policy Implementation and Coordination

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

1.03 Review and Revision

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

REVENUES

2.01 Revenue Diversification

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

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

2.02 Fees and Charges

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

2.03 Revenue Collections

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

2.04 Use of Fund Balance

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

2.05 Restricted Revenue

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

BUDGET

3.01 Balanced Budget

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

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

3.02 Use of Current Revenues to Support Current Expenditures

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

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

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

3.04 Review of Fees and Charges

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

3.05 Revenue and Expenditure Projections

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

3.06 Budget Performance Monitoring

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

3.07 Maintenance of Capital Assets

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

3.08 Fund Balance Levels

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

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

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

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

3.09 Funding Flow

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

CAPITAL IMPROVEMENT PLANNING

4.01 Capital Improvement Plan

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

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

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

4.02 Pay-As-You-Go Capital Improvement Funding

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

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

DEBT

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

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

5.01 Revenue Anticipation Notes (RANS)

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

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

5.02 Bond Anticipation Notes (BANS)

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

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

5.03 Letters of Credit

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

5.04 Lease Purchase Obligations

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

5.05 Public Private Partnerships

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

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

5.06 Compliance with Legal Requirements

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

5.07 Debt Ratio Policy Limitations

	Ceiling
Debt as a Percentage of Assessed Value	**4%**

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

Debt as a Percentage of General Government Expenditures	**12%**

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

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

5.08 Long Term Debt Policy

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

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

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

A. Factors that favor pay-as-you-go:
    1. Current revenues and adequate fund balances are available.
    2. Project phasing is feasible.
    3. Increased levels would adversely affect the County's credit rating.
    4. Expenditures are considered to be routine and recurring in nature and not appropriate for debt financing per best financial practices.
    5. Financial market conditions are unstable or present difficulties in marketing the sale of long- term financing investments.
B. Factors that favor long-term financing:
    1. Revenues available for debt service are considered sufficient and reliable so that long-term financing can be marketed with the highest possible credit rating.
    2. The project for which financing is being considered is of the type that will allow the County to maintain the highest possible credit rating.
    3. Market conditions present favorable interest rates and demand for municipal financings.
    4. A project is mandated by state or federal requirements and current revenues and fund balances are insufficient to pay project costs.
    5. The project is considered to be most appropriate for amortization of costs over the assets period of life per best financial practices.
    6. A project is immediately required to meet or relieve County needs.

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

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

5.09 Bond Structure

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

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

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

5.10 Variable Rate Debt

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

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

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

5.11 Refinanced Outstanding Debt

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

5.12 Methods of Issuance

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

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

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

5.13 Bond Insurance

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

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

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

5.14 Use of Special Districts

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

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

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

5.15 Debt Service Reserves

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

5.16 Underwriter Selection

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

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

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

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

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

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

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

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

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

Syndicate Policies. For each negotiated transaction, the Director of Finance will prepare syndicate policies that will describe the designation policies governing the upcoming sale. The Director of Finance shall ensure receipt of each member's acknowledgement of the syndicate policies for the upcoming sale prior to the sale date.

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

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

5.17 Consultants

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

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

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

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

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

5.18 County Financial Disclosure

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

DEBT POST-ISSUANCE COMPLIANCE

6.01 Purpose

This Post-Issuance Compliance Policy is designed to monitor the post-issuance compliance of tax- favored obligations[1] (the "Obligations") issued by the County of Isle of Wight, Virginia (the "County") and the use of the property financed or refinanced thereby (the "Financed Property") with (a) the applicable provisions of the Internal Revenue Code of 1986, as amended (the "Code"), and the regulations promulgated thereunder (the "Treasury Regulations") and (b) certain securities law- related contractual obligations of the County to make continuing disclosure (the "Continuing Disclosure Requirements").

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

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

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

6.02 General Policy and Procedures

Section 1. Compliance Officer.

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

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

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

Section 2. General Responsibilities of Compliance Officer.

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

B. The Compliance Officer shall maintain a calendar (the "Compliance Calendar") of the principal and interest payment dates and the due dates of all required certifications, reports, filings and other actions with respect to each outstanding issue of Obligations. The Compliance Officer shall review and update the Compliance Calendar at least annually to reflect any changes in due dates, the addition or deletion of required actions, and new issues of Obligations.

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

A. By not later than 90 days after the issue date of each separate issue of Obligations, the Compliance Officer shall:

   1. Obtain from the County's bond counsel and store a closing binder and/or CD or other electronic copy of the relevant and customary transaction documents, which shall at a minimum include a complete copy of the executed Tax Certificate and, if applicable, the Continuing Disclosure Agreement ("CDA").
   2. Confirm that the County's bond counsel has timely filed each applicable information report (e.g., IRS Form 8038-G or 8038-B) for such issue with the IRS, the Commonwealth or other applicable federal or state entity.

B. By not later than the June 30 next succeeding the issue date of each separate issue of Obligations, the Compliance Officer shall:

   1. Add such Obligations to, and otherwise reconcile, the Outstanding Debt Schedule.
   2. Add to the Compliance Calendar the applicable due dates for and other pertinent information about such Obligations.

Section 4. Compliance Checklist.

A. The Compliance Officer shall conduct periodic reviews, at least annually on or about June 30 of each year, or more often as may be necessary, to determine that each issue of Obligations remains in compliance with all post-issuance compliance procedures, including without limitation those set forth in this Policy. The Compliance Officer shall refer to the Post-Issuance Compliance Checklist (the "Compliance Checklist") in conducting each such review, which Compliance Checklist is attached hereto as Attachment A.

B. At least annually, the Compliance Officer shall request the County's bond counsel to review and propose updates to the Compliance Checklist and this Policy with the goal of ensuring that the Compliance Checklist and this Policy reflect the current provisions of the Code and Treasury Regulations and the securities laws.

6.03 Post-Issuance Tax Compliance

Section 1. Arbitrage. The Compliance Officer shall:

A. On not less than a quarterly basis, prepare schedules to track the uses of the proceeds of each issue of new-money Obligations and draw the proceeds out of the appropriate project accounts to pay the qualifying costs of the Financed Property or to reimburse the County for its payment of such costs.

B. Obtain a computation of the yield on each issue of Obligations from the County's financial advisor or other relevant third party (for example, the underwriter of such obligations, the State Non Arbitrage Program ("SNAP"), or other outside arbitrage rebate specialist) and maintain a system for tracking investment earnings.

C. Maintain a procedure for the allocation of sale and investment proceeds of each issue of new- money obligations and other available funds to expenditures to pay or reimburse the costs of the applicable Financed Property, including the reimbursement of pre-issuance expenditures. The Compliance Officer shall allocate such proceeds and other amounts by the use of any reasonable, consistently applied accounting method and in accordance with the Tax Certificate for the particular issue of Obligations. The Compliance Officer shall make consistent allocations with respect to such proceeds and other amounts and expenditures for purposes of (i) Code Section 141 (relating to the private activity bond tests), and (ii) Code Section 148 of the Code (relating to the arbitrage yield restriction and rebate requirements), to the extent applicable. The Compliance Officer shall at all times maintain books and records sufficient to establish the accounting method chosen for the particular Obligations and will, unless otherwise provided in a particular Tax Certificate, account in writing in such books and records for the allocation of the proceeds and

C. other amounts to each expenditure by the date not later than 18 months after the later of (i) the expenditure is paid or (ii) the date the respective Financed Property is placed in service; provided, however, that such accounting must be made in any event by the date 60 days after the fifth anniversary of the issue date of the Obligations or, if earlier, the date 60 days after the retirement of the Obligations.

The County acknowledges that the Treasury Regulations provide if the County fails to maintain books and records sufficient to establish the accounting method for an issue of Obligations and the allocation of the proceeds of that issue, the allocation and accounting rules of Code Sections 141 and 148 will be applied using the specific tracing method.

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

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

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

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

H. Coordinate with bond counsel and financial advisor to identify situations in which compliance with applicable yield restrictions depends upon later investments (for example, refunding escrow funds requiring reinvestments in zero percent SLGS) and monitor the implementation of any such restrictions.

I. Coordinate with the bond counsel and financial advisor to monitor compliance with the six- month, 18-month or 2-year spending exceptions to the rebate requirement, as applicable.

J. Coordinate with SNAP or other outside arbitrage rebate specialist to arrange, as applicable, for timely computation of rebate liability and, if rebate is due, for timely filing of IRS Form 8038-T and to arrange payment of such rebate liability.

K. Arrange for timely computation and payment of "yield reduction payments" (as such term is defined in the Code and Treasury Regulations), if applicable.

L. In the case of any issue of refunding Obligations, (i) coordinate with the County's bond counsel, financial advisor, the bond trustee, if any, and any escrow agent to arrange for the purchase of the refunding escrow securities, (ii) obtain a computation of the yield on such escrow securities from an outside arbitrage rebate specialist and (iii) monitor compliance with applicable yield restrictions.

Section 2. Private Business Use Restrictions.

The Compliance Officer shall:

A. Maintain records determining and tracking which specific issues of Obligations financed or refinanced which Financed Property and in what amounts.

B. Maintain records, which should be consistent with those used for arbitrage purposes as described in Section 1.C., to allocate the sale and investment proceeds of each issue of new-money Obligations and other available funds to expenditures to acquire, construct or renovate the Financed Property, including the reimbursement of pre-issuance expenditures.

C. Monitor any Private Business Use of Financed Property to ensure compliance with applicable percentage limitations. "Private Business Use" is defined in Attachment B hereto.

D. Consult with bond counsel as to any possible Private Business Use of Financed Property.

E. Obtain annually, certifications from all department directors (including the appropriate officer or officers of Isle of Wight Public Schools) who are responsible for the expenditure of the proceeds of each issue of Obligations and/or the administration of Financed Property to help ensure that the proceeds have been expended for appropriate tax-exempt governmental purposes and any Private Business Use of Financed Property is within the applicable limits under the Code and the Treasury Regulations. See Attachment C for examples of such certification.

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

Section 3. Reissuance.

The Compliance Officer shall:

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

6.04 Continuing Disclosure Requirements and Other Covenants

Section 1. The Compliance Officer shall:

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

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 <u>Record Retention</u>

Section 1. The Compliance Officer shall:

A. Maintain sufficient records to ensure that each issue of Obligations remains in compliance with the applicable federal tax requirements, Continuing Disclosure Requirements and Other Covenants for the life of such issue.

B. Comply with federal and state law provisions imposing specific recordkeeping requirements.

C. Generally maintain the following:

1. Basic records relating to each issue of Obligations (e.g., bound bond transcripts, supplemental indenture, loan agreement, the CDA, the Tax Certificate and the bond counsel opinion);
2. Documentation evidencing expenditure and allocation of proceeds of the issue;
3. Documentation regarding the types of the Financed Property financed or refinanced by the issue, including, but not limited to, whether such property includes land, buildings or equipment, economic life calculations and information regarding depreciation. This property will be tracked in the financial system of the County as Capital Assets. The funding source of the property will be noted in the financial system and on all supporting documentation as tax-exempt financing, with documentation in the file that will show what individual issuance (s) financed the property;

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

Section 2. Record Retention Duration and Format.

A. Keep all material records as long as the bond issue is outstanding, plus three years after the final maturity or redemption of such issue and any bonds issued to refund such issue in whole or in part.

B. Electronic media will be the preferred method for storage of all documents and other records related to Obligations and compliance with the Policy maintained by Finance Staff under the direction of the Finance Director. In maintaining such electronic storage, the Finance Director will ensure compliance with applicable IRS requirements, such as those contained in IRS Revenue Procedure 97-22.

ATTACHMENT A

POST-ISSUANCE COMPLIANCE CHECKLIST

Name of Issue: _____

Issue Date: _____

Review Date: _____

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

- ◊ Private Business Use (related to Financed Property)
  - ∗ Is the County maintaining copies of the following?
    - ♦ Management and other service agreements
    - ♦ Research contracts
    - ♦ Naming rights contracts
    - ♦ Ownership documentation (e.g. deeds, mortgages)
    - ♦ Leases
    - ♦ Subleases
    - ♦ Leasehold improvement contracts
    - ♦ Joint venture arrangements
    - ♦ Limited liability corporation arrangements
    - ♦ Partnership arrangements
  - ∗ Has the County obtained Department Director Certificates for all of the Financed Property?

- Arbitrage - Does the County have documentary evidence that it has o Chosen and followed an accounting method with respect to the sale and investment proceeds of the issue of Obligations and the investment and expenditure of such proceeds?
  - ◊ Obtained computation of "yield" of the issue and established and followed procedures to track investment returns and arbitrage rebate and yield reduction payment liability?
  - ◊ Established procedures for allocation of proceeds and other available amounts to expenditures for Financed Property, including reimbursement of pre -issuance expenditures? o Monitored compliance with "temporary period" expectations for expenditure of proceeds, typically three years for new money Obligations, and provided for yield restriction or yield reduction payments if the expectations are not satisfied?
  - ◊ Ensured that investments acquired with proceeds are purchased at fair market value, including through the use of bidding procedures under regulatory safe harbors?
  - ◊ Avoided formal or informal creation of funds reasonably expected to be used to pay debt service on Obligations without determining in advance whether such funds must be invested at restricted yield?
  - ◊ Consulted with bond counsel and financial advisor before engaging in post-issuance credit enhancement transactions or hedging transactions?
  - ◊ Ensured compliance with applicable yield restrictions dependent upon later investments?
  - ◊ Monitored compliance with 6-month, 18-month, or 2-year spending exceptions to rebate requirement, if applicable?
  - ◊ Arranged for the timely computation of rebate and yield reduction payment liability (normally at five-year intervals) and, if payable, for the timely filing of Form 8038-T and payment of such liability?

- Reissuance - Does the County have documentary evidence that it has o Identified any post-issuance changes to terms of the Obligations which could be treated as a current refunding of "old" Obligations by "new" Obligations, which is often referred to as a "reissuance?"
    - ◊ Confirmed whether any "remedial action" in connection with a "change of use" must be treated as a "reissuance?"
- Remedial Action—Does the County have documentary evidence that it has monitored the use of the proceeds of this issue of Obligations and the use of the Financed Property and, if there is or will be Private Business Use or unqualified use, that the County has or will undertake remedial action under the applicable provisions of the Code and Treasury Regulations, including, without limitation, redemption or defeasance of the Obligations or the expenditure of any disposition proceeds on other qualifying projects?

ATTACHMENT B
DEFNITIONS OF PRIVATE BUSINESS USE & RELATED TERMS

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

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

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

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

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

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

legal entitlement to the use of the Financed Property. In determining whether special economic benefit gives rise to Private Business Use, it is necessary to consider all of the facts and circumstances, including one or more of the following factors: (i) whether the Financed Property is functionally related or physically proximate to property used in the Trade or Business of a Nongovernmental Person, (ii) whether only a small number of Nongovernmental Persons receive the economic benefit, and (iii) whether the cost of the Financed Property is treated as depreciable by the Nongovernmental Person.

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

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

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

ATTACHMENT C
FORMS OF DEPARTMENT DIRECTOR CERTIFICATES COUNTY OF ISLE OF WIGHT, VIRGINIA
FORM 1 - ANNUAL TAX CERTIFICATION OF DEPARTMENT DIRECTOR

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

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

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

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

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

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

5. No portion of the Department Property is being used for research pursuant to an agreement by a nongovernmental person to sponsor such research. Yes No If no, please describe and include any pertinent agreements or documents: .

6. No nongovernmental person is using any of the Department Property or any product or output thereof (for example, treated water) or service provided thereby (for example, the use of a meeting room in a library or exercise equipment in a community center) other than pursuant to generally applicable and uniformly applied rates, fees and charges? Yes No If no, please describe and include any pertinent agreements or documents:

7. There are no arrangements or agreements pursuant to which a nongovernmental person—

   A. Has priority or other preferential rights to the use or capacity of any Department Property;

   B. Has the right to control or benefit from rates, fees or charges imposed by the County for the use of any Department Property; or

   C. Has the right to a term of use of any Department Property, including all renewal options, for a period of more than 200 days.

Yes_____No___ If no, please describe and include any pertinent agreements or documents: .

Date:____ ,_____

By:_____

Printed Name:_____

Title:_____

ATTACHMENT C
FORM 1 - APPENDIX A

The term "management contract" means a contract under which a nongovernmental person will provide services involving all, a portion or any function of the Department Property. For example, a management contract includes a contract for the provision of management services for all or any portion of the Department Property.
The term "nongovernmental person" means any person other than the County or other state or local governmental unit. The federal government and its agencies and instrumentalities are nongovernmental units.
The term "person" means any natural person, firm, joint venture, association, partnership, business trust, corporation, limited liability company, corporation or partnership, or any other entity (including a federal, state or local governmental entity).
Rates, fees and charges may be treated as "generally applicable and uniformly applied" even if different rates apply to different classes of users, such as volume purchasers, if the differences in the rates, fees and charges are customary and reasonable.

ATTACHMENT C

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

FORM 2 - ANNUAL TAX CERTIFICATION OF DEPARTMENT DIRECTOR [ISLE OF WIGHT PUBLIC SCHOOLS]

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

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

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

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

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

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

4. No portion or function of any of School Board Property is being used pursuant to or is otherwise subject to a management contract. Yes No_ If no, please describe and include any pertinent agreements or documents: .
5. No portion of School Board Property is being used for research pursuant to an agreement by a nongovernmental person to sponsor such research. Yes_No_If no, please describe and include any pertinent agreements or documents:__.
6. No nongovernmental person is using any School Board Property or any product or output thereof (for example, treated water) or service provided thereby (for example, the use of a meeting room in a library or exercise equipment in a community center) other than pursuant to generally applicable and uniformly applied rates, fees and charges? Yes___No___If no, please describe and include any pertinent agreements or documents: _____. .
7. There are no arrangements or agreements pursuant to which a nongovernmental person -

    a. Has priority or other preferential rights to the use or capacity of any School Board Property;
    b. Has the right to control or benefit from rates, fees or charges imposed by the County for the use of any School Board Property; or
    c. Has the right to a term of use of any School Board Property, including all renewal options, for a period of more than 200 days

    Yes__ No_____ If no, please describe and include any pertinent agreements or documents:_____.

ATTACHMENT C
FORM 2 - APPENDIX A

The term "management contract" means a contract under which a nongovernmental person will provide services involving all, a portion or any function of the Department Property. For example, a management contract includes a contract for the provision of management services for all or any portion of the Department Property.
The term "nongovernmental person" means any person other than the County or other state or local governmental unit. The federal government and its agencies and instrumentalities are nongovernmental units.
The term "person" means any natural person, firm, joint venture, association, partnership, business trust, corporation, limited liability company, corporation or partnership, or any other entity (including a federal, state or local governmental entity).
Rates, fees and charges may be treated as "generally applicable and uniformly applied" even if different rates apply to different classes of users, such as volume purchasers, if the differences in the rates, fees and charges are customary and reasonable.

ATTACHMENT D

CONTINUING DISCLOSURE CHECKLIST

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

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

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

UTILITY FUND FINANCIAL POLICIES

7.01 Independence

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

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

7.02 Unrestricted Cash and Long Term Investments Balance

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

7.03 Amortization

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

7.04 Debt Service Coverage Ratio

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

7.05 Asset Replacement and System Extension

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

FIXED ASSETS FINANCIAL POLICIES

8.01 Introduction & Purpose

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

8.02 Introduction & Purpose

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

8.03 Controllable Assets

Controllable assets are not subject to depreciation and are expensed in the fiscal period acquired. Controllable assets are typically sensitive in nature and are easily converted to cash. These assets may be required to have an inventory control sticker and shall be listed in the County's controllable fixed asset listing. Controllable assets shall be secured in a manner dependent on its operational use and /or susceptibility to loss or theft. Specific determinations relating to the categorization of specific items shall be referred to the Budget and Finance Department.

8.04 Valuation

Valuation of Fixed Assets

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

Valuation of Fixed Assets

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Valuation of Group Assets

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

1. The expected economic useful service life of the entire group of assets and;
2. The materiality of the total purchase price or acquisition cost of the group of assets involved. Valuation of group assets will be made on a case-by-case basis at the discretion of the Finance Director upon approval by the County Administrator.

8.05 Depreciation

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

AMERICAN APPRAISAL COMPOSITE ASSET LIFE TABLE

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

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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.

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8.06 Recording of the Fixed Assets

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

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

Each capitalizable and controllable asset (where appropriate) will be assigned a fixed asset number.

These numbers shall have corresponding tags and shall be affixed to the assets. The Budget and Finance Department shall be responsible for issuing asset tag numbers and ensuring said tags are initially affixed to the acquired property where applicable.

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

8.07 Placement Locations for Fixed Assets

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

8.08 Disposing of Fixed Assets

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

8.09 Audit of Fixed Assets

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

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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.

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BOND RATINGS

BOND RATINGS

Rating Criteria

There are four primary factors that comprise credit rating grades:

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

Rating Grades

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

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

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

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

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

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

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

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

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

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GLOSSARY OF TERMS

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

Fund Balance - The accumulation of excess revenues over expenditures.

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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



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