

Agenda
Board of Supervisors
Isle of Wight County
May 13, 2021

1. Call to Order (6:00 P.M.)
2. Approval of Agenda
3. Invocation
4. Unfinished / Old Business
 - A. Proposed FY2021-22 Operating Budget, Capital Budget, Related Ordinances, and FY2022-31 CIP
Adoption of the Proposed Operating and Capital Budgets for Fiscal Year 2021-22, Related Ordinances and Resolutions, and the FY2022-31 Capital Improvements Program
 - B. Buildings for the Fairgrounds
Resolution to Amend the FY2020-21 Budget and Appropriate Funding for the Installation of Metal Buildings at Heritage Park
5. Closed Meeting
6. Adjournment

ISSUE:

Adoption of the Proposed Operating and Capital Budgets for Fiscal Year 2021-22, Related Ordinances and Resolutions, and the FY2022-31 Capital Improvements Program

BACKGROUND:

At its meeting on April 15, 2021, the Board of Supervisors held a public hearing to receive public comment regarding the proposed operating and capital budgets, related ordinances, and the Capital Improvements Program.

The Board has held several work sessions and discussed its desired adjustments to the operating and capital budgets.

Staff will provide an update regarding the CARES Act funding spent, committed to be spent, or uncommitted.

BUDGETARY IMPACT:

None.

RECOMMENDATION:

Adopt a motion to approve the Proposed Operating and Capital Budgets for Fiscal Year 2021-22, Related Ordinances and Resolutions, and the FY2022-31 Capital Improvements Program.

ATTACHMENTS:

Description	Type	Upload Date
Ordinance - Budget Approval	Ordinance	5/13/2021
FY2021-22 Proposed Fee Schedule	Backup Material	5/11/2021
Ordinance - Tax Rates	Ordinance	5/13/2021
Resolution - Compensation & Classification	Resolution Letter	5/13/2021
FY2021-22 Pay and Classification Plan	Backup Material	5/11/2021
Resolution - Enhanced Hazardous Duty Benefits	Resolution Letter	5/11/2021
FY2021-22 Proposed Operating & Capital Budgets	Backup Material	5/13/2021
Resolution - CIP	Resolution Letter	5/13/2021
Proposed FY2022-31 CIP	Backup Material	5/13/2021

**AN ORDINANCE APPROVING THE COUNTY OPERATING AND CAPITAL
BUDGET AND APPROPRIATING FUNDS FOR EXPENDITURES
CONTEMPLATED DURING THE FISCAL YEAR BEGINNING JULY 1, 2021 AND
ENDING JUNE 30, 2022, AND REGULATING THE PAYMENT OF MONEY OUT
OF THE COUNTY TREASURY**

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

- Section 1: Except as provided in Section 2 of this Ordinance, the County of Isle of Wight, Virginia, Proposed Annual Operating and Capital Budget, Fiscal Year 2021-2022, dated April 1, 2021, along with the associated Uniform Fee Schedule attached hereto as Exhibit A (hereinafter referred to as the “County Budget”), and submitted by the County Administrator, as amended by the Isle of Wight County Board of Supervisors, is approved as the County Budget for the fiscal year beginning July 1, 2021, and ending June 30, 2022.
- Section 2: The County Budget shall be subject to transfers authorized by law and to such further amendments by ordinance, pursuant to Section 15.2-2507 of the Code of Virginia (1950, as amended), as the Board of Supervisors may deem appropriate.
- Section 3: The amount named in the County Budget, as amended, for County operations for the fiscal year beginning July 1, 2021, and ending June 30, 2022, in the following fund amounts are hereby appropriated from the revenues of the County for use by the various funds of the County Government referenced in said budget for the said fiscal year. Any appropriation to a specific fund but identified as a revenue source in another fund is specifically designated and restricted for accounting and transfer purposes only and not for any other expenditure from the source fund.

Fund	2021-2022
General Fund	\$ 84,220,438
Capital Projects Fund	2,036,744
Grants Fund	7,397,725
County Fair Fund	494,400
Emergency 911 Fund	2,191,628
Social Services Fund	4,512,714
Children’s Services Act Fund	453,804
Technology Services Fund	1,467,787
Risk Management Fund	782,520
Public Utility Fund	10,339,324
Stormwater Fund	1,436,376

- Section 4: Except as it may be amended from time to time in accordance with applicable law by the Isle of Wight County Board of Supervisors, at the request of the Isle of Wight County School Board, the Isle of Wight County School Operating and Capital Budget, Fiscal Year 2021-2022, dated March 11, 2021, and submitted to the Isle of Wight County Administrator by the School Superintendent for consideration by the Isle of Wight County Board of Supervisors, is approved, as amended, as the annual budget for educational purposes for the Fiscal Year beginning July 1, 2021 and ending June

30, 2022.

Section 5: Pursuant to Section 22.1-94 of the Code of Virginia, the following categorical appropriations are hereby made for Isle of Wight County Public Schools ("Public Schools") for the fiscal year beginning July 1, 2021, and ending June 30, 2022:

Educational Category	2021-2022
Instructional Services	\$ 51,524,224
Administration, Attendance and Health	2,897,039
Pupil Transportation	3,928,651
Operation and Maintenance	6,793,576
Technology	2,540,206
Child Nutrition Services	2,077,203
Debt and Fund Transfers	427,739
Total Funds Budget	\$ 70,188,638

Section 6: All payments from funds shall be made in accordance with general law and applicable ordinances and resolutions of the County, except as otherwise specifically provided herein; *provided, however*, that payments from the funds appropriated for the support, maintenance and operation of the Public Schools of the County shall be made by the County Treasurer upon warrants drawn by the proper officer or officers of the School Board of the County; *and provided further* that payments from the funds appropriated for expenditures of the Department of Social Services shall be made by the County Treasurer upon presentation of warrants drawn by the Social Services Director and approved by the Isle of Wight County Board of Social Services.

Section 7: The Board of Supervisors hereby authorizes the issuance and sale of the County's revenue anticipation note or notes (the "Note" or "Notes"), pursuant to Section 15.2-2629 of the Code of Virginia (1950, as amended) (the "Virginia Code"), in the aggregate principal amount of up to \$25,000,000 in anticipation of the collection of the taxes and revenues of the County for the fiscal year ending June 30, 2022. If either the County Administrator or County Treasurer deems that the cash flow needs and the financial condition of the County warrant the issuance of a Note or Notes, the County Administrator or the County Treasurer (each hereinafter referred to as the "County Representative") is authorized and directed to accept a proposal or proposals for the purchase of the Note or Notes and to approve the terms of the Note or Notes, provided that the aggregate principal amount of the Notes shall not exceed \$25,000,000, none of the Notes shall mature later than June 30, 2022, and no interest rate on any of the Notes shall exceed 7%. The County Representative and the Clerk of the Board of Supervisors (the "Clerk") are hereby authorized and directed to execute an appropriate negotiable Note or Notes and to affix the seal of the County thereto and such County Representative is authorized and directed to deliver the Note or Notes to the purchaser thereof. The County Representative, and such officers and agents of the County as the County Representative may designate, are hereby authorized and directed to take such further action as they deem necessary regarding the issuance and sale of the Note or Notes and all actions taken by such officers and agents in connection with the issuance and sale of the Note or Notes are ratified and confirmed.

- Section 8: The Board of Supervisors hereby authorizes the lease financing of various County vehicles and equipment essential to the performance of governmental functions as provided for in the adopted Fiscal Year 2021-2022 County Budget. The funds made available under the lease will be deposited with a banking institution pursuant to an Escrow Agreement following procurement of a financial institution in accordance with the Virginia Public Procurement Act. The County Administrator is authorized to execute the lease agreement and financing documents on behalf of the County and the County Clerk shall affix the official seal of the County to the Financing Documents and attest the same.
- Section 9: The amounts appropriated by this Ordinance shall be expended for the purpose of operating the County government during the 2021-2022 Fiscal Year; and, with the exception of the items the payment of which is fixed by law, shall be expended in such proportions as may be authorized by the County Administrator from time to time.
- Section 10: All outstanding encumbrances, by contract or fully executed purchase order, as of June 30, 2021, shall be offset by an equal amount of assigned Fund Balance for expenditure in the subsequent fiscal year; *provided, however*, that if performance of a contract or purchase order has been substantially completed, an expenditure and estimated liability shall be recorded in lieu of an encumbrance. All restricted or assigned fund balance project or program balances standing on the books of the County at the close of business for the fiscal year ending June 30, 2021 in the amount of \$50,000,000 or less that have not been expended or lawfully obligated or encumbered are hereby reappropriated to be used to fund the purposes, programs, or projects for which the funds were appropriated.
- Section 11: Notwithstanding the provisions of Section 10, all funds appropriated for Public Schools which are unexpended at year-end shall revert back to the County's General Fund pursuant to Section 22.1-100 of the Code of Virginia for the purpose of replenishment of the Unassigned Fund Balance for payments made by the County on behalf of the Isle of Wight County School Board to comply with the Davis-Bacon Act for the Georgie D. Tyler Middle School project.
- Section 12: The payment and settlement, made during the 2021-2022 Fiscal Year, of any claim of any kind against the County; and final judgments, with interest and costs, obtained against the County during the 2020-2021 Fiscal Year, shall be paid upon the certification of the County Attorney and the order of the County Administrator from funds appropriated to the Risk Management Fund; or from the funds appropriated for the expenditures of the Fund involved in the subject matter of the claim or judgment; or from the General Fund; as the County Administrator shall find necessary.
- Section 13: Except as otherwise specifically required by law or approved by the Board of Supervisors by resolution, any salary or wage expenditure, and any expenditure of any kind or description having the effect of a salary or wage payment, shall be made only for a position, the description of which is identified in the County Pay and Compensation Plan or which has received prior approval of the Board of Supervisors. Any other expenditure shall be calculated to result in total expenditures within the plan stated in a specific County Budget account, except that transfers of unexpended and unencumbered balances or portions thereof, initiated by a department director and approved by the County Administrator, are permitted between line items.

Section 14: The County Administrator is authorized and directed to do all lawful things necessary to implement and administer the County Budget for Fiscal Year 2021-2022.

Section 15: All ordinances and resolutions, or parts thereof, in conflict with the provisions of this Ordinance, to the extent of such conflict, are repealed.

Section 16: This Ordinance shall be in effect on and after July 1, 2021, and it shall not be published.

Adopted this 13th day of May, 2021.

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

Attest:

Carey Mills Storm, Clerk

Approved as to form:

Robert W. Jones, Jr.
County Attorney

EXHIBIT A

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

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

Fees	Fiscal Year 2021-2022	Fiscal Year 2022-2023
ANIMAL CONTROL		
Animal License:		
Spayed/Neutered Dog or Cat (1 year tag)	7.00	7.00
Spayed/Neutered Dog or Cat (3 year tag)	20.00	20.00
Unspayed Neutered Dog or Cat (1 year tag)	10.00	10.00
Unspayed Neutered Dog or Cat (3 year tag)	30.00	30.00
Kennel (1-19 dogs) (1 year tag)	35.00	35.00
Kennel (20-29 dogs) (1 year tag)	40.00	40.00
Kennel (30 - 39 dogs) (1 year tag)	45.00	45.00
Kennel (40 - 50 dogs) (1 year tag)	50.00	50.00
Impound Fee	20.00	20.00
Daily Kennel Fee	10.00	10.00
Adoption Fees:		
Canines	90.00	90.00
Felines	75.00	75.00
Felines (FELV/FIV tested)	95.00	95.00
Microchip	35.00	35.00
Quarantine Fee	100.00	100.00
Dangerous Dog Registration Fee	150.00	150.00
Hybrid Canine Permit Fee	50.00	50.00
Feral Cat Caregiver Fee	5.00	5.00
Pet Shop Operation/Dealer Fee	50.00	50.00
CLERK OF THE CIRCUIT COURT		
Commonwealth's Attorney (misdemeanor)	7.50	7.50
Commonwealth's Attorney (felony)	20.00	20.00
Sheriff's Service	12.00	12.00
Transfer of Real Estate (per parcel)	1.00	1.00
Transfer/Entry Fee - Real Estate - Partition Deeds	1.75	1.75
County Grantee	1/3 of state	1/3 of state
County Wills and Administration	1/3 of state	1/3 of state
Law Library	4.00	4.00
Grantor Recording (per \$500 value)	0.25	0.25
Courthouse Maintenance (Criminal Cases)	2.00	2.00
Courthouse Construction Fee (Criminal Cases)	3.00	3.00
Jail Admission Fee	25.00	25.00
Courthouse Security Fee	10.00	10.00
Blood Test/DNA	15.00	15.00
Local Interest	varies	varies
Local Fines	varies	varies
Court Appointed Attorney Fees	varies	varies
Concealed Handgun Permits	35.00 each	35.00 each
List of Heirs or Affidavit	25.00	25.00
Local Health Care Fund	25.00	25.00
COMMISSIONER OF THE REVENUE		
Custom Query, Tape, CD-ROM (material plus programmers time)	20.00	35.00
Land Use Application	50.00	50.00
Rehabilitated Structure Application Fee	20.00	25.00
Application for Tax Exempt Status for Real & Personal Property Taxes		Cost of advertisement for Public Hearing (requires a \$500 deposit)
COURT SERVICES UNIT		
Parental contribution toward cost of local group home placement	1/2 of child support guidelines amount	1/2 of child support guidelines amount
FINANCE		
Child Support Processing Fees	5.00/per Child Support Order (per pay)	5.00/per Child Support Order (per pay)
Garnishment Processing Fees	5.00/per Garnishment Order (per pay)	5.00/per Garnishment Order (per pay)

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

Fees	Fiscal Year 2021-2022	Fiscal Year 2022-2023
EMERGENCY MEDICAL SERVICES		
Basic Life Support (BLS)	450.00	450.00
Advanced Life Support (ALS1)	650.00	650.00
Advanced Life Support (ALS2)	800.00	800.00
Loaded Patient Mileage	11.25	11.25
Medical Records Request	35.00	35.00
Copies	0.50 (per page)	0.50 (per page)
False Alarm Fee		
First False Alarm	0.00	0.00
Second False Alarm	0.00	0.00
Third False Alarm	100.00	100.00
Fourth False Alarm	250.00	250.00
Fifth and Subsequent False Alarms	500.00	500.00
GENERAL		
Annual Operating Budget	Cost for reproducing	Cost for reproducing
Capital Improvement Budget and Plan	Cost for reproducing	Cost for reproducing
Comprehensive Annual Financial Report	Cost for reproducing	Cost for reproducing
Copies	0.50 per page	0.50 per page
FOIA Requests	0.50 per copy plus Hourly Rate of Staff Time	0.50 per copy plus Hourly Rate of Staff Time
Printed Materials	Cost	Cost
Request for Street Name Change	250.00	250.00
GENERAL DISTRICT COURT		
Fines & Forfeitures	varies	varies
Sheriff's Fees	12.00	12.00
Court Appointed Attorneys	120.00 per case (\$440 Max)	120.00 per case (\$445 Max)
Courthouse Construction	3.00	3.00
Courthouse Security	10.00	20.00
Jail Admission Fee	25.00	25.00
GEOGRAPHIC INFORMATION SYSTEM		
Custom Services	35.00 per hr.	40.00 per hr.
Map Printing Up to Legal Size	2.00	2.00
Map Printing 11 x 17	2.00	2.00
Map Printing 17 x 22	5.00	5.00
Map Printing 24 x 36	7.00	7.00
Map Printing 34 x 44	8.00	8.00
Map Printing 36 x 48	10.00	10.00
Map Printing Larger than 36 x 48	10.00 plus .25 per linear inch over 48'	10.00 plus .25 per linear inch over 48'
Local Produced Digital GIS Data	15.00 per item	15.00 per item
Virginia Base Mapping Program Data	Per State Rate	Per State Rate
High-Resolution Imagery (0.25 ft) 2009 STH Intermodal Park	25.00 per 2500 x 2500 tile	25.00 per 2500 x 2500 tile
High-Resolution Imagery (0.25 ft) 2009 STH Intermodal Park	500.00 for all	500.00 for all
INSPECTIONS		
Minimum Permit Fee	85.00	85.00
Re-Insepection Fee	125.00	125.00
Permit Extension Fee (1st time)	100.00	100.00
Permit Extension Fee (after 1st time)	\$125 + \$25 each additional	\$125 + \$25 each additional
Technology Fee	5% of Permit Fee	5% of Permit Fee
Work without Permit	\$150 1st offense doubles, each offense thereafter	\$150 1st offense doubles, each offense thereafter
New Construction:		
Up to 40,000 sq feet	0.16/ sq ft (minimum \$75)	0.16/ sq ft (minimum \$75)
40,000 sq feet and above	0.12/ sq ft (minimum \$75)	0.12/ sq ft (minimum \$75)
Piers	85.00	85.00
Pools:		
In-ground	125.00	125.00
Above ground	85.00	85.00
Retaining Wall	85.00	85.00
Towers	85.00	85.00
Alterations	.12/ sq ft (minimum \$85)	.12/ sq ft (minimum \$85)

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

Fees	Fiscal Year 2021-2022	Fiscal Year 2022-2023
INSPECTIONS		
Mobile Homes:		
Blocking	85.00	85.00
Plumbing	85.00	85.00
Electrical	85.00	85.00
Mechanical	see mechanical fee schedule	see mechanical fee schedule
Demolition		
Main Buildings or structure	85.00	85.00
Accessory building or structures	85.00	85.00
Signs	85.00 per sign	85.00 per sign
Tents and other temporary structures	85.00 (900+ sq feet)	85.00 (900+ sq feet)
Chimneys, Fireplace, etc	85.00	85.00
Plans Examination		
Commercial	250.00	250.00
Residential	150.00	150.00
Appeals	175.00	175.00
Plumbing:		
Basic permit fee	85.00	85.00
Residential	85.00 + 10.00/bath or 1/2 bath	85.00 + 10.00/bath or 1/2 bath
Commercial	85.00 + 10.00/per fixture	85.00 + 10.00/per fixture
Sewers, manholes, storm drains, area drains or devices	25.00 each (minimum \$85)	25.00 each (minimum \$85)
Electrical		
New service equipment		
0-200 amps	85.00	85.00
201-400 amps	100.00	100.00
401-600 amps	125.00	125.00
601+ amps	125.00 + 20.00 per 50 amps above 600	125.00 + 20.00 per 50 amps above 600
Service upgrades and relocation of service equipment	85.00	85.00
Temporary Service Poles	85.00 (at the beginning of construction)	85.00 (at the beginning of construction)
Service connection prior to final inspection	85.00	85.00
Reconnection fee	85.00	85.00
Connections and outlets	85.00	85.00
Mechanical and Gas		
Basic permit fee for New Construction and Equipment replacement/repair		
Up to \$1,000 contract value	85.00	85.00
Over \$1,000 contract value	85.00 + 8.00/per \$1000 or fraction	85.00 + 8.00/per \$1000 or fraction
Fuel piping minimum permit fee	85.00	85.00
Each outlet	10.00 (minimum 85.00)	10.00 (minimum 85.00)
Fuel storage tanks and piping	85.00/tank	85.00/tank
Removal of fuel storage tanks	85.00/tank	85.00/tank
Fire suppressions systems	see basic mechanical permit fee	see basic mechanical permit fee
Elevators, dumbwaiters, etc	85.00/unit	85.00/unit
Amusement Rides and Devices:		
Circular	35.00 (State Rate)	35.00 (State Rate)
Kiddie	25.00 (State Rate)	25.00 (State Rate)
Major	30.00 (State Rate)	30.00 (State Rate)
Spectacular	55.00 (State Rate)	55.00 (State Rate)
Temporary Certificate of Occupancy:		
Residential	150.00/ 30 day period	150.00/ 30 day period
Commercial	300.00/30 day period	300.00/30 day period
JUVENILE AND DOMESTIC RELATIONS COURT		
Fines and Forfeitures	Varies	Varies
Sheriff's Fees	12.00	12.00
Court Appointed Attorney	120.00	120.00
Courthouse Construction Fee	3.00 per traffic/criminal case	3.00 per traffic/criminal case
Courthouse Maintenance	2.00 per criminal case	2.00 per criminal case
Jail Admission Fee	25.00	25.00
Interest	Varies	Varies
Courthouse Security Fee	10.00 per traffic/criminal case	20.00 per traffic/criminal case

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

Fees	Fiscal Year 2021-2022	Fiscal Year 2022-2023
PARKS AND RECREATION		
Adult Kickball	50.00	50.00
Fall Co-ed Softball	400.00	400.00
Spring Co-ed Softball	400.00	400.00
Fall Men's Softball	400.00	400.00
Spring Men's Softball	400.00	400.00
~~Aerobics for Seniors-~~	~~26.00~~	~~26.00~~
~~Aerobics High Low-~~	~~35.00~~	~~35.00~~
~~Dog Obedience-~~	~~125.00~~	~~125.00~~
~~Mixed Martial Arts (1person /2 people/3people/4 or more people)~~	~~50/80/90/100~~	~~50/80/90/100~~
~~Quick Start Tennis (10 & Up) 10 & Under Tennis~~	~~25.00~~	~~27.00~~
~~Beginner Youth Tennis~~	~~35.00~~	~~37.00~~
~~Beginner Adult Tennis Advanced Tennis~~	~~35.00~~	~~37.00~~
Basketball	65.00	65.00
Basketball Early Registration Discount	10.00	10.00
Basketball multi child discount (2nd child /3rd child)	4.00/2.00	4.00/2.00
Cheer	38.00 plus cost of uniform	38.00 plus cost of uniform
Fall soccer	65.00	65.00
Fall Soccer Early Registration Discount	10.00	10.00
Fall Soccer multi child discount (2nd child /3rd child)	4.00/2.00	4.00/2.00
Spring Soccer	65.00	65.00
Spring Soccer Early Registration Discount	10.00	10.00
Spring Soccer multi child discount (2nd child /3rd child)	4.00/2.00	4.00/2.00
~~Dance-~~	~~60.00~~	~~60.00~~
Summer Camp Early Registration	10.00	10.00
Summer Camp Registration	20.00	20.00
Summer Camp Weekly	60.00	60.00
Summer Camp Extended- Fridays	25.00	25.00
Summer Camp - Windsor		85.00
Before and After School Registration	10.00	10.00
Before and After School (Morning Only) Weekly	30.00	30.00
Before and After School (Afternoon Only) Weekly	30.00	30.00
Before and After School (Both) Weekly	50.00	50.00
Spring Break Camp	65.00	65.00
Senior Day Trips Apple /Peach Orchard	40.00	40.00
Senior Trip	Cost	Cost
~~British Challenger Camps (first kicks)~~	~~87.00~~	~~87.00~~
~~British Challenger (mini soccer)~~	~~105.00~~	~~105.00~~
~~British Challenger (Player Development)~~	~~145.00~~	~~145.00~~
~~British Challenger(Advanced Development)~~	~~199.00~~	~~199.00~~
~~Multi Sports Challenger Camp (Player Development)~~	~~133.00~~	~~133.00~~
~~Multi Sports Challenger Camp (Advanced Development)~~	~~178.00~~	~~178.00~~
~~Tetra Brazil Challenger Camp (Player Development)~~	~~163.00~~	~~163.00~~
~~Tetra Brazil Challenger Camp (Advanced Development)~~	~~215.00~~	~~215.00~~
~~Tetra Brazil Challenger Camp (Mini Soccer)~~	~~105.00~~	~~105.00~~
~~T-ball~~	~~65.00~~	~~65.00~~
~~T-ball Early Registration Discount-~~	~~10.00~~	~~10.00~~
~~T-ball Multi-Child Discount (2nd/3rd)~~	~~4.00/2.00~~	~~4.00/2.00~~
~~Volleyball (Adult)~~	~~425.00~~	~~425.00~~
~~Adult Indoor Soccer~~	~~425.00~~	~~425.00~~
~~Lacrosse~~	~~65.00~~	~~65.00~~
~~Lacrosse Early Registration Discount~~	~~10.00~~	~~10.00~~
~~Lacrosse Multi-Child Discount (2nd/3rd)~~	~~4.00/2.00~~	~~4.00/2.00~~
Nike Park Shelter A		
Shelter A only (50 people or less)	50.00	50.00
Shelter A and surrounding tables (51 - 200 people)	90.00	90.00
Shelter A and Area B (200-250)	130.00	130.00
Park Event Fee if over 251 (251-325) In addition to rental fee	35.00	35.00
Park Event Fee if over 251 (326-400) In addition to rental fee	55.00	55.00
Park Event Fee if over 251 (401-599) In addition to rental fee	100.00	100.00
Park Event Fee if over 251 (600++) In addition to rental fee	150.00	150.00
Electricity fee	15.00	15.00
Nike Park Shelter B		
Wooded Picnic Area (max 65)	25.00	25.00
Camptown Park		
Shelter (max 100)	50.00	50.00
Electricity fee	15.00	15.00
Park Event (more than the shelter) 100-250	20.00	20.00
Park Event (more than the shelter) 250 +	40.00	40.00

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

Fees	Fiscal Year 2021-2022	Fiscal Year 2022-2023
PARKS AND RECREATION		
Fort Boykin Park		
Shelter Rental Only (50 or less)	50.00	50.00
Park Event (more than the shelter) 4 hours	75.00	75.00
Park Event (more than the shelter) Full Day	125.00	125.00
Nike Park REC HALL (max 80)		
Meeting Civic Groups - Residents (2 HRS)	15.00	15.00
Meeting Civic Groups - NON Residents (2 HRS)	30.00	30.00
Meeting Civic Groups - Additional hours	10.00	10.00
Program/ Banquet - Residents (3HRS)	50.00	50.00
Program/ Banquet - Residents Additional hours	15.00	15.00
Program/ Banquet - NON Residents (3HRS)	85.00	85.00
Nike Park Senior Center (max 35)		
Meeting Civic Groups - Residents (2 HRS)	15.00	15.00
Meeting Civic Groups - NON Residents (2 HRS)	30.00	30.00
Meeting Civic Groups - Additional hours	10.00	10.00
Program/ Banquet - Residents (3HRS)	50.00	50.00
Program/ Banquet - Residents Additional hours	15.00	15.00
Program/ Banquet - NON Residents (3HRS)	85.00	85.00
Otelia J. Rainey Center (max 40)		
Meeting Civic Groups - Residents (2 HRS)	15.00	15.00
Meeting Civic Groups - NON Residents (2 HRS)	30.00	30.00
Meeting Civic Groups - Additional hours	10.00	10.00
Program/ Banquet - Residents (3HRS)	50.00	50.00
Program/ Banquet - Residents Additional hours	15.00	15.00
Program/ Banquet - NON Residents (3HRS)	85.00	85.00
Facility Rental - Athletic Fields		
Residents (Full Day / Half Day)	50/30.00	50/30.00
Lights Residents per 2 HRS (Full Day / Half Day)	35/35.00	35/35.00
NON Residents (Full Day / Half Day)	80/50.00	80/50.00
Lights NON Residents per 2 HRS (Full Day / Half Day)	45/45.00	45/45.00
Athletic field Preparation		
Dragging no lines	15.00	15.00
Dragging with lines	25.00	25.00
Softball Field Tournament Use		
Half Day (under 4 HRS)	75.00	75.00
Full Day (Over 4 HRS)	150.00	150.00
Additional Motorized Drags (each time)	10.00	10.00
Additional Lines by P&R (each time)	10.00	10.00
Additional Materials Fee (Rain Event)	25.00	25.00
Install and Remove temporary outfield fencing (per field)	100.00	100.00
Extended Hours beyond 8am to 8pm per hour	25.00	25.00
Soccer Fields General Use		
Single field up to 2 hours (Residents/Non Residents)	25/40.00	25/40.00
Single field Half Day 2-4 hours (Residents/Non Residents)	35/50.00	35/50.00
Single field Full Day Over 4 hours (Residents/Non Residents)	50/80.00	50/80.00
Paint per field	30.00	30.00
Fee Waivers / Discounts		
IWC Employees with ID Badge : P& R programs	5.00	5.00
IWC Employees with ID Badge : Rentals 10%	10.00%	10.00%
Tyler's Beach Docking Fee per Vessel	250.00	250.00
Isle of Wight County Fair		
Commercial Vendor (Outside Space 20 x 20)	300.00	300.00
Commercial Vendor (outside pay before July)	270.00	270.00
Commercial Vendor (Inside Space 10 x 10)	200.00	200.00
Commercial Vendor (inside pay before July)	180.00	180.00
Commercial Vendor Tent Space (10 x 10)	100.00	100.00
Commercial Vendor Tent Space (10 x 20)	150.00	150.00
NonProfit Vendor (outside and inside space 10 x 10)	25.00	25.00
NonProfit Vendor (fundraiser)	75.00	75.00
NonProfit Vendor (electricity)	30.00	30.00

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

Fees	Fiscal Year 2021-2022	Fiscal Year 2022-2023
Isle of Wight County Fair		
Food Vendor 25 x 25 (full menu)	750.00	750.00
Food Vendor 25 x 25 (novelty)	450.00	450.00
Craft Vendor (10 x 10)	100.00	100.00
Craft Vendor (10 x 20)	175.00	175.00
Craft Vendor (10 x 20) Outside Tent Space	85.00	85.00
Craft Vendor (10 x 10) Outside Tent Space	50.00	50.00
Corn Hole Registration Fee	10.00	10.00
Tables	5.00	5.00
One Day ONLINE ONLY 1/2 off Fair Tickets Fri., Sat., Sun.	5.00	5.00
Sunday Veterans Discount		5.00
Chairs	1.00	1.00
Senior Citizens	1.00 admission for 3 HRS on one day at the Fair for ages 55 and up	1.00 admission for 3 HRS on one day at the Fair for ages 55 and up
Vendor One Day Passes	8.00	8.00
Daily Admissions	10.00 (ages 13 and up), 5.00 (ages 5-12), 4 and under are free	10.00 (ages 13 and up), 5.00 (ages 5-12), 4 and under are free
Premium Concerts Tickets	\$10 for 200 seats	\$10 for 200 seats
Car Load Night	40.00 per car (8 people car limit and includes admission and midway rides, 10.00 single entry each guest is age 6 or older	40.00 per car (8 people car limit and includes admission and midway rides, 10.00 single entry each guest is age 6 or older
Seafood Fest	30.00 advance sales per person, 35.00 per person at gate, 1 ticket includes all you can eat seafood and beverages	30.00 advance sales per person, 35.00 per person at gate, 1 ticket includes all you can eat seafood and beverages
Truck & Tractor Pull	30.00 for Truck VIP Spots; 15.00 Admission Price (ages 11 and up), 8.00 (ages 10 and under)	30.00 for Truck VIP Spots; 15.00 Admission Price (ages 11 and up), 8.00 (ages 10 and under)
Pageant	Registration 65.00, program ad full page 135.00, program ad 1/2 page 80.00, program ad 1/4 page 30.00, ticket into the pageant 10.00 per person, program books 5.00 per book, people's choice 1.00 per vote (50/50 county receives half of the People's Choice Revenue)	Registration 65.00, program ad full page 135.00, program ad 1/2 page 80.00, program ad 1/4 page 30.00, ticket into the pageant 10.00 per person, program books 5.00 per book, people's choice 1.00 per vote (50/50 county receives half of the People's Choice Revenue)
Demolition Derby		15.00 admission (ages 12+) 8.00 (ages 6-11)
Car Show	15.00 early registration, 20.00 registration at gate	15.00 early registration, 20.00 registration at gate
PLANNING AND ZONING		
Zoning Permit	35.00	35.00
Rezoning		
Agricultural and Residential (1 lot)	1,200.00	1,200.00
Residential two (2) or more lots	1,200.00	1,200.00
Civic/ Office/Commercial/Industrial/Miscellaneous/Planned Development	1,200.00	1,200.00
Multi-Family Residential	1,200.00	1,200.00
Amend Conditional Rezoning	1,200.00	1,200.00
Amend Master Plan or Planned Development	1,200.00	1,200.00
Conditional Use Permit	1,200.00	1,200.00
Resource Extraction	1,200.00	1,200.00
Special Use Permit	1,200.00	1,200.00
Amend Conditional Use or Special Use Permit	1,200.00	1,200.00
Chesapeake Bay Waiver - Major	1,200.00	1,200.00
Chesapeake Bay Waiver - Minor	35.00	35.00
Continuance fee for public hearings at applicant's request	600.00	600.00
Commission and Board Exceptions, Appeals and Miscellaneous Approvals	250.00	250.00
Comprehensive Plan Amendment	1,200.00	1,200.00
Site Development Plan Review		
Simplified Site Plan	150.00	150.00
Conceptual Plan/Pre-Application	0.00	0.00
Preliminary Site Plan	500.00	500.00
Final Site Plan	150.00	150.00
Resubmittal fee for Preliminary and Final Site Plans after two (2) reviews	350.00 for each occurrence	350.00 for each occurrence
Amendment to an approved Site Plan	150.00	150.00
Board of Zoning Appeals	750.00	750.00
Zoning Confirmation/Interpretation Letter	100.00	100.00

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

Fees	Fiscal Year 2021-2022	Fiscal Year 2022-2023
PLANNING AND ZONING		
Wetlands	750.00	750.00
Subdivision Plat		
1-9 lots	150.00	150.00
10+ lots	200.00 plus 50.00 per lot	200.00 plus 50.00 per lot
Construction/Development Plan	500.00	500.00
Boundary Line Adjustment	150.00	150.00
Resubmittal fee for Subdivision/Construction Plans after two (2) reviews	350.00 for each occurrence	350.00 for each occurrence
Street Sign (public) per intersection	175.00	175.00
Street Sign (private) per intersection	175.00	175.00
Resource Protection Area Sign	10.00	10.00
Surety Administrative Fee - Renewal	250.00	250.00
Resource Extraction Annual Renewal Fee	100.00 per acre	100.00 per acre
Codes Enforcement Administrative Fee	150.00	150.00
Special Entertainment Permit Fee	100.00	100.00
PUBLIC UTILITIES		
Delinquency Fees		
Disconnect/Reconnect of Water Service	75.00	75.00
Administration Fee	25.00	25.00
Late Fee	1.5% or 3.00, whichever is greater	1.5% or 3.00, whichever is greater
Insufficient Funds	50.00	50.00
DMV Stop	20.00	20.00
Tampering Fee to include Illegal Connect/Reconnection of Service	70.00	70.00
Theft, per day in addition to estimated fees	150.00	150.00
New Account Fees	30.00	30.00
Water Deposit	120.00	120.00
Sewer Deposit	90.00	90.00
Fire Hydrant Meter Deposit	1,000.00	1,000.00
Utility Infrastructure Inspection Fees:		
Multi-Family/Commercial/Industrial	Disturbed Area x 400.00/Acre (2,800.00 min/20,000.00 max - also encompasses stormwater inspections)	Disturbed Area x 420.00/Acre (2,800.00 min/20,000.00 max - also encompasses stormwater inspections)
Subdivisions	2.5% of total utility construction costs with \$2,800 minimum fee	2.5% of total utility construction costs with \$2,800 minimum fee
Water:		
Meter Charge:		
5/8-3/4 inch	33.14	33.14
1 inch	109.15	109.15
1 1/2 inch	123.44	123.44
2 inch	167.61	167.61
Fire Hydrant Meter Deposit	167.61	167.61
Consumption Charges (Rate per 1,000 Gallons):		
0-50,000 gal.	11.20	11.20
Over 50,000 gal.	9.92	9.92
Un-metered (Bi-monthly)	131.07	131.07
Residential Connection Fees		
5/8-3/4 inch	4,000.00	4,000.00
1 inch	10,000.00	10,000.00
1 1/2 inch	20,000.00	20,000.00
2 inch	32,000.00	32,000.00
Multi-Residential Facilities (Apartment, Condo, Duplex, etc.)		
Per EDU	4,000.00	4,000.00
Hotel, Motel, Hospital, etc.		
Per EDU	4,000.00	4,000.00
Commercial Connection Fees		
5/8-3/4 inch	6,000.00	6,000.00
1 inch	15,000.00	15,000.00
1 1/2 inch	30,000.00	30,000.00
2 inch	48,000.00	48,000.00
3 inch	90,000.00	90,000.00
4 inch	150,000.00	150,000.00
Fire Hydrant Meter Fee	64.00 plus usage	64.00 plus usage

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

Fees	Fiscal Year 2021-2022	Fiscal Year 2022-2023
PUBLIC UTILITIES		
Sewer:		
Residential Sewer Rate per 1,000 Gallons		
0-6,000 gals	6.34	
0-15,000 gals.	7.00	7.00
15,001 and above	No Charge	No Charge
Un-metered (Bi-monthly)	67.00	67.00
Commercial Sewer Rate per 1,000 Gallons		
Hotel, Hospital, Restaurants, Shopping Centers, etc.	7.00	7.00
Industrial Facility Rate per 1,000 Gallons		
0-20,000 gals	7.00	7.00
20,001 and above	5.55	5.55
Residential Connection Fees		
5/8-3/4 inch	3,700.00	3,700.00
1 inch	9,300.00	9,300.00
1 1/2 inch	18,600.00	18,600.00
2 inch	29,800.00	29,800.00
Multi-Residential Facilities (Apartment, Condo, Duplex, etc.)		
Per EDU Plus Meter Fee	3,700.00	3,700.00
Hotel, Motel, Hospital, etc.		
Units divided by 5 then multiplied by the fee Plus Meter Fee.	3,700.00	3,700.00
Commercial Connection Fees		
Same as above plus a charge per gross square foot of floor area (\$150,000 max)	0.00	0.00
5/8-3/4 inch	5,600.00	5,600.00
1 inch	14,000.00	14,000.00
1 1/2 inch	28,000.00	28,000.00
2 inch	44,800.00	44,800.00
3 inch	84,000.00	84,000.00
4 inch	140,000.00	140,000.00
Food Service Establishment (FSE) Registration Fee	100.00	100.00
Food Service Reinspection Fee	70.00	70.00
PUBLIC WORKS		
Refuse Collector License Fee	100.00	100.00
SHERIFF		
Fingerprinting	10.00	10.00
Incident Reports	5.00	5.00
False Alarm Fee		
First False Alarm	0.00	0.00
Second False Alarm	0.00	0.00
Third False Alarm	50.00	50.00
Fourth False Alarm	75.00	75.00
Fifth and Subsequent False Alarms	150.00	150.00
STORMWATER		
Stormwater Management Fee	4.50 per month/ERU*	4.50 per month/ERU*
* ERU Impervious Area = 3,200 sq. ft.		
Erosion & Sediment Control Fees for Single Family Residential:		
Disturbed Areas (2,500 sq.ft. - 0.99 Acre (Agreement in lieu of E&SC Plan Permit)	150.00	150.00
Single Family Residential Inspections	300.00	300.00
Residential Erosion & Sediment Control and Stormwater Management Surety Bonds		
Disturbed Areas 2,500 - 10,000 sq. ft.	1,000.00	1,000.00
Disturbed Areas (10,000 sq. ft. - 0.49 Acres)	2,000.00	2,000.00
Disturbed Areas (0.50 Acres - 0.99 Acres)	3,000.00	3,000.00
Disturbed Areas greater than 1 acre	surety estimate worksheet required	surety estimate worksheet required
Commercial Erosion & Sediment Control and Stormwater Surety Bonds		
All cases (\$2000 min.)	surety estimate worksheet required	surety estimate worksheet required
Erosion & Sediment Control Inspection Fees for Commercial/Non-Residential:		
Disturbed Areas (2,500 - 9,999 sq. ft.)	400.00	400.00
Disturbed Areas (10,000 sq. ft. - 0.49 Acres)	600.00	600.00
Disturbed Areas (0.50 Acres - 0.99 Acres)	800.00	800.00
Stormwater Infrastructure Inspection Fees:		
Multi-Family/Commercial/Industrial	Disturbed Area x 400.00/Acre (2,800.00 min/20,000.00 max - also encompasses public water and sewer inspections)	Disturbed Area x 420.00/Acre (2,800.00 min/20,000.00 max - also encompasses public water and sewer inspections)
Subdivisions (Including Linear Projects)	2.5% of total utility construction costs with \$2,800 minimum fee	2.5% of total utility construction costs with \$2,800 minimum fee

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

Fees	Fiscal Year 2021-2022	Fiscal Year 2022-2023
STORMWATER		
VSMP Authority Permit Fees (Includes Plan Review, Admin., Stormwater Inspections, and State GP coverage, if applicable):		
General/Stormwater Management - Small Construction Activity/CBPA Land Disturbing Activity (not subject to GP coverage)/Land Clearing (Single-family detached residential structures within or outside a common plan of development or sale with land disturbance acreage less than 5 acres)	209.00	209.00
Chesapeake Bay Preservation Act Land Disturbing Activities greater than 2,500 sq. ft. and less than 1 Acre (not part of Common Plan, not subject to GP coverage)	290.00	290.00
Small Construction/Land Clearing (Areas within common plans of development or sale with land disturbances less than one acre, except for single family detached residential structures)	290.00	290.00
Small Construction/Land Clearing Activities (1.0 - 5.0 Acres)	2,700.00	2,700.00
Large Construction/Land Clearing Activities (5.0 - 10 Acres)	3,400.00	3,400.00
Large Construction/Land Clearing Activities (10.0 - 50.0 Acres)	4,500.00	4,500.00
Large Construction/Land Clearing (50.0 - 100 Acres)	6,100.00	6,100.00
Large Construction/Land Clearing Activities > 100 Acres	9,600.00	9,600.00
Annual Permit Renewal Fees:		
General/Stormwater Management - Small Construction Activity/CBPA Land Disturbing Activity (not subject to GP coverage)/Land Clearing (Single-family detached residential structures within or outside a common plan of development or sale with land disturbance acreage less than 5 acres)	50.00	50.00
Land Disturbing Permit Maintenance for disturbance less than 1.0 Acre	50.00	50.00
Small Construction/Land Clearing Activities < 1.0 Acre (Common Plan of development except for single family detached residential structures)	50.00	50.00
Small Construction/Land Clearing Activities 1.0 Acre - 5.0 acres	400.00	400.00
Large Construction/Land Clearing Activities 5.0 Acres - 10.0 Acres)	500.00	500.00
Large Construction/Land Clearing Activities 10.0 - 50.0 Acres	650.00	650.00
Large Construction/Land Clearing Activities 50.0 - 100.0 Acres)	900.00	900.00
Large Construction/Land Clearing Activities > 100 Acres	1,400.00	1,400.00
General Permit Modification and Review Fees:		
General/Stormwater Management - Small Construction Activity/CBPA Land Disturbing Activity (not subject to GP coverage)/Land Clearing (Single-family detached residential structures within or outside a common plan of development or sale with land disturbance acreage less than 5 acres)	20.00	20.00
Small Construction/Land Clearing Activities < 1.0 Acre (includes Common Plan of Development except for single family detached residential structures)	20.00	20.00
Small Construction/Land Clearing Activities 1.0 Acre - 5.0 acres	200.00	200.00
Large Construction/Land Clearing Activities 5.0 Acres - 10.0 Acres)	250.00	250.00
Large Construction/Land Clearing Activities 10.0 - 50.0 Acres	300.00	300.00
Large Construction/Land Clearing Activities 50.0 - 100.0 Acres)	450.00	450.00
Large Construction/Land Clearing Activities > 100 Acres	700.00	700.00
Large Construction/Land Clearing Activities 50.0 - 100.0 Acres)	450.00	450.00
Large Construction/Land Clearing Activities > 100 Acres	700.00	700.00
Miscellaneous Fees:		
Technology Fee	5% of all permit related fees	5% of all permit related fees
Commercial Re-inspection Fees (for failed inspections)	125.00	125.00
Residential Re-inspection Fees (for failed inspections)	50.00	50.00
Recordation fee for Declaration of Covenants and BMP Maintenance Documents (includes recordation plus convenience fee)		
1 to 10 pages	30.00	30.00
11 to 30 pages	45.00	45.00
31 or more pages	70.00	70.00
Storm Drain Medallions (each, includes one Liquid Nails)	3.00	5.00
County Land Disturbance Permit	0.00	0.00
TOURISM		
Guided Group Tours	\$85 large bus/\$45 small bus	\$85 large bus/\$45 small bus
Individual Guided Tours	5.00 (w/20.00 minimum)	5.00 (w/20.00 minimum)
Restaurant Week	\$95 early bird/\$120 Reg.	\$120 Restaurants/\$75 Retail
Evening Mistletoe Market Booth Fee	\$100 early bird/\$125 Reg.	\$100 early bird/\$125 Reg.
Parade Entry Fee	\$25/\$50 Car Clubs	\$25/\$50 Car Clubs
Visitor Center Panel	100.00	100.00

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

Fees	Fiscal Year 2021-2022	Fiscal Year 2022-2023
TREASURER		
Return Checks	50.00	50.00
Certified Mail Fees	6.80	7.00
Motor Vehicle License Fee	33.00	33.00
Motorcycle License Fee	18.00	18.00
National Guard Motor License Fee	10.00	10.00
Farm Vehicle w/"F" Plates	10.00	10.00
Tax Liens	30.00	30.00
Warrant in Debt	30.00	30.00
Distress Seizure	35.00	35.00
90 Day Late Fee	30.00	30.00
Set off Fee	25.00	25.00

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

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

- Section 1: That there is hereby levied for the fiscal year beginning July 1, 2021, a tax of \$0.85 per one hundred dollars of assessed valuation on all taxable real estate, and all real and personal property of public service corporations in accordance with Section 58.1-2606 of the Code of Virginia (1950, as amended).
- Section 2: That there is hereby levied for the fiscal year beginning July 1, 2021, a tax of \$1.75 per one hundred dollars of assessed valuation on machinery and tools used in businesses as defined in Section 58.1-3507 of the Code of Virginia (1950, as amended).
- Section 3: That there is hereby levied for the fiscal year beginning July 1, 2021, a tax of \$1.00 per one hundred dollars of assessed valuation of boats, watercraft and aircraft as defined in Section 58.1-3606 of the Code of Virginia (1950, as amended).
- Section 4: That there is hereby levied for the fiscal year beginning July 1, 2021, a tax of \$4.50 per one hundred dollars of assessed valuation on all tangible personal property, as defined and classified in Sections 58.1-3500 through 3504 and Section 58.1-3506 of the Code of Virginia (1950, as amended) except that all household goods and personal effects as defined and classified in Section 58.1-3504 are exempt from said levy.
- Section 5: That, in accordance with the Personal Property Tax Relief Act, as adopted by the Virginia General Assembly, the car tax relief for Calendar Year 2021 shall be set at forty percent (40%) for vehicles over \$1,000.00 in value on the first \$20,000.00 in value and for vehicles valued at \$1,000.00, or under, the percentage of relief shall be one hundred percent (100%).
- Section 6: That there is hereby levied for the fiscal year beginning July 1, 2021, a tax of \$0.32 per one hundred dollars of assessed valuation on watercraft, including vessels and ships, weighing five tons or more, excluding privately owned pleasure boats and watercraft used for recreational purposes only.
- Section 7: That there is hereby levied for the fiscal year beginning July 1, 2021, a tax of one-half (1/2) of one percent (1%) of the gross receipts on telephone and telegraph companies, water companies, heat, light and power companies, except electric suppliers, gas utilities and gas suppliers as defined in Section 58.1-400.2 of the Code of Virginia (1950, as amended) and pipeline distribution companies as defined in Section 58.1-2600 of said Code,

accruing from sales to the ultimate consumer in the County of Isle of Wight, Virginia, pursuant to Section 58.1-3731 of the Code of Virginia (1950, as amended), however, in the case of telephone companies, charges for long distance telephone calls shall not be included in gross receipts for purposes of license taxation.

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

Adopted this _____ day of May, 2021.

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

Attest:

Carey Mills Storm, Clerk

Approved as to form:

Robert W. Jones, Jr.
County Attorney

**RESOLUTION TO APPROVE THE POSITION CLASSIFICATION
AND COMPENSATION PLAN FOR FISCAL YEAR 2021-2022**

WHEREAS, the Board of Supervisors has approved the FY 2021-2022 Annual Operating Budget; and,

WHEREAS, in accordance with County Policy (Chapter 1: Personnel, Article II, Position Classification Plan and Article III, Compensation Plan), the Position Classification and Compensation Plan containing the Salary Schedule and Schematic List of Classes assigned to Salary Grades has been prepared as referenced in the attached exhibit in accordance with the Approved FY 2021-2022 Annual Operating Budget.

NOW, THEREFORE, BE IT AND IT IS HEREBY RESOLVED that the FY 2021-2022 Position Classification and Compensation Plan is adopted and shall remain in effect until amended by the Board.

Adopted this 13th day of May, 2021.

Richard L. Grice, Chairman

Carey Mills Storm, Clerk

Approved as to Form:

Robert W. Jones, Jr., County Attorney

ISLE OF WIGHT COUNTY, VIRGINIA
POSITION CLASSIFICATION AND COMPENSATION PLAN
2021 - 2022 Fiscal Year effective 7/1/2021

			Annual Salary			Hourly Rate		
Job Title	Exempt Nonexempt	Pay Grade	Min	Mid	Max	Min	Mid	Max
Athletic Clockkeeper/Bookkeeper	N	101	\$21,986	\$28,032	\$34,078	\$10.57	\$13.48	\$16.38
Custodial Worker	N	101	\$21,986	\$28,032	\$34,078	\$10.57	\$13.48	\$16.38
Junior Counselor	N	101	\$21,986	\$28,032	\$34,078	\$10.57	\$13.48	\$16.38
Market Event Assistant	N	101	\$21,986	\$28,032	\$34,078	\$10.57	\$13.48	\$16.38
Office Assistant	N	101	\$21,986	\$28,032	\$34,078	\$10.57	\$13.48	\$16.38
Refuse and Recycling Center Attendant	N	101	\$21,986	\$28,032	\$34,078	\$10.57	\$13.48	\$16.38
Visitor Center Advisor	N	101	\$21,986	\$28,032	\$34,078	\$10.57	\$13.48	\$16.38
Book Keeper/ Scorekeeper	N	102	\$23,085	\$29,433	\$35,782	\$11.10	\$14.15	\$17.20
Counselor	N	102	\$23,085	\$29,433	\$35,782	\$11.10	\$14.15	\$17.20
Receptionist/Switchboard Operator	N	102	\$23,085	\$29,433	\$35,782	\$11.10	\$14.15	\$17.20
Recreation Assistant	N	102	\$23,085	\$29,433	\$35,782	\$11.10	\$14.15	\$17.20
		103	\$24,239	\$30,906	\$37,571	\$11.65	\$14.86	\$18.06
		104	\$25,451	\$32,450	\$39,449	\$12.24	\$15.60	\$18.97
Kennel Assistant	N	105	\$26,724	\$34,073	\$42,422	\$12.85	\$16.38	\$19.91
Maintenance Worker I	N	105	\$26,724	\$34,073	\$42,422	\$12.85	\$16.38	\$19.91
Assistant Registrar	N	106	\$28,060	\$35,777	\$43,494	\$13.49	\$17.20	\$20.91
Heavy Equipment Operator I	N	106	\$28,060	\$35,777	\$43,494	\$13.49	\$17.20	\$20.91
Human Resources Assistant	N	106	\$28,060	\$35,777	\$43,494	\$13.49	\$17.20	\$20.91
Maintenance Worker II	N	106	\$28,060	\$35,777	\$43,494	\$13.49	\$17.20	\$20.91
Parks & Grounds Attendant	N	106	\$28,060	\$35,777	\$43,494	\$13.49	\$17.20	\$20.91
Sanitation Equipment Operator	N	106	\$28,060	\$35,777	\$43,494	\$13.49	\$17.20	\$20.91
Site Supervisor	N	106	\$28,060	\$35,777	\$43,494	\$13.49	\$17.20	\$20.91
Tour Coordinator	N	106	\$28,060	\$35,777	\$43,494	\$13.49	\$17.20	\$20.91
Deputy Clerk I	N	107	\$29,464	\$37,567	\$45,669	\$14.17	\$18.06	\$21.96
Utilities Accounting Technician	N	107	\$29,464	\$37,567	\$45,669	\$14.17	\$18.06	\$21.96
Utility Systems Worker	N	107	\$29,464	\$37,567	\$45,669	\$14.17	\$18.06	\$21.96
Administrative Assistant	N	108	\$30,937	\$39,445	\$47,953	\$14.87	\$18.96	\$23.05
Deputy Clerk II	N	108	\$30,937	\$39,445	\$47,953	\$14.87	\$18.96	\$23.05
Lead Sanitation Worker	N	108	\$30,937	\$39,445	\$47,953	\$14.87	\$18.96	\$23.05
Maintenance Worker III	N	108	\$30,937	\$39,445	\$47,953	\$14.87	\$18.96	\$23.05
Senior Utilities Accounting Technician	N	108	\$30,937	\$39,445	\$47,953	\$14.87	\$18.96	\$23.05
Bus Driver	N	109	\$32,484	\$41,417	\$50,350	\$15.62	\$19.91	\$24.21
Deputy Clerk III	N	109	\$32,484	\$41,417	\$50,350	\$15.62	\$19.91	\$24.21
Deputy Registrar	N	109	\$32,484	\$41,417	\$50,350	\$15.62	\$19.91	\$24.21
Dispatcher	N	109	\$32,484	\$41,417	\$50,350	\$15.62	\$19.91	\$24.21
Legal Assistant	N	109	\$32,484	\$41,417	\$50,350	\$15.62	\$19.91	\$24.21
Medical Billing Clerk	N	109	\$32,484	\$41,417	\$50,350	\$15.62	\$19.91	\$24.21
Paralegal	N	109	\$32,484	\$41,417	\$50,350	\$15.62	\$19.91	\$24.21
Permit Technician	N	109	\$32,484	\$41,417	\$50,350	\$15.62	\$19.91	\$24.21
Utility Systems Mechanic	N	109	\$32,484	\$41,417	\$50,350	\$15.62	\$19.91	\$24.21
Communication Specialist	N	110	\$34,108	\$43,488	\$52,867	\$16.40	\$20.91	\$25.42
Deputy Clerk IV	N	110	\$34,108	\$43,488	\$52,867	\$16.40	\$20.91	\$25.42

ISLE OF WIGHT COUNTY, VIRGINIA
POSITION CLASSIFICATION AND COMPENSATION PLAN
2021 - 2022 Fiscal Year effective 7/1/2021

			Annual Salary			Hourly Rate		
Job Title	Exempt Nonexempt	Pay Grade	Min	Mid	Max	Min	Mid	Max
Engineering & Environmental Technician	N	110	\$34,108	\$43,488	\$52,867	\$16.40	\$20.91	\$25.42
Fiscal Assistant	N	110	\$34,108	\$43,488	\$52,867	\$16.40	\$20.91	\$25.42
Pump Station Mechanic	N	110	\$34,108	\$43,488	\$52,867	\$16.40	\$20.91	\$25.42
Recreation Specialist	N	110	\$34,108	\$43,488	\$52,867	\$16.40	\$20.91	\$25.42
Water Quality Technician	N	110	\$34,108	\$43,488	\$52,867	\$16.40	\$20.91	\$25.42
Administrative Services Coordinator	N	201	\$35,813	\$46,558	\$57,301	\$17.22	\$22.38	\$27.55
Code Enforcement Officer	N	201	\$35,813	\$46,558	\$57,301	\$17.22	\$22.38	\$27.55
Elections & Training Coordinator	N	201	\$35,813	\$46,558	\$57,301	\$17.22	\$22.38	\$27.55
Grounds & Landscape Supervisor	N	201	\$35,813	\$46,558	\$57,301	\$17.22	\$22.38	\$27.55
Judicial Assistant	N	201	\$35,813	\$46,558	\$57,301	\$17.22	\$22.38	\$27.55
Lead Maintenance Worker	N	201	\$35,813	\$46,558	\$57,301	\$17.22	\$22.38	\$27.55
Park Maintenance Supervisor	N	201	\$35,813	\$46,558	\$57,301	\$17.22	\$22.38	\$27.55
Planning Services Coordinator	N	201	\$35,813	\$46,558	\$57,301	\$17.22	\$22.38	\$27.55
Purchasing Technician	N	201	\$35,813	\$46,558	\$57,301	\$17.22	\$22.38	\$27.55
Visitor Center Manager	N	201	\$35,813	\$46,558	\$57,301	\$17.22	\$22.38	\$27.55
Accounts Payable Technician	N	202	\$37,604	\$48,885	\$60,166	\$18.08	\$23.50	\$28.93
Animal Control Officer	N	202	\$37,604	\$48,885	\$60,166	\$18.08	\$23.50	\$28.93
Codes Compliance Inspector I	N	202	\$37,604	\$48,885	\$60,166	\$18.08	\$23.50	\$28.93
Custodial Supervisor	N	202	\$37,604	\$48,885	\$60,166	\$18.08	\$23.50	\$28.93
Fire Medic I	N	202	\$37,604	\$48,885	\$60,166	\$18.08	\$23.50	\$28.93
GIS Technician	N	202	\$37,604	\$48,885	\$60,166	\$18.08	\$23.50	\$28.93
IT Support Specialist I	N	202	\$37,604	\$48,885	\$60,166	\$18.08	\$23.50	\$28.93
Payroll Technician	N	202	\$37,604	\$48,885	\$60,166	\$18.08	\$23.50	\$28.93
Recreation Coordinator	N	202	\$37,604	\$48,885	\$60,166	\$18.08	\$23.50	\$28.93
Recycling Coordinator	N	202	\$37,604	\$48,885	\$60,166	\$18.08	\$23.50	\$28.93
Sanitation Supervisor	N	202	\$37,604	\$48,885	\$60,166	\$18.08	\$23.50	\$28.93
Codes Compliance Inspector II	N	203	\$39,484	\$51,329	\$63,174	\$18.98	\$24.68	\$30.37
Construction Inspector	N	203	\$39,484	\$51,329	\$63,174	\$18.98	\$24.68	\$30.37
Deputy Sheriff - Recruit	N	203	\$39,484	\$51,329	\$63,174	\$18.98	\$24.68	\$30.37
Executive Assistant	N	203	\$39,484	\$51,329	\$63,174	\$18.98	\$24.68	\$30.37
Parks & Grounds Supervisor	N	203	\$39,484	\$51,329	\$63,174	\$18.98	\$24.68	\$30.37
Senior Dispatcher	N	203	\$39,484	\$51,329	\$63,174	\$18.98	\$24.68	\$30.37
Stormwater Technician	N	203	\$39,484	\$51,329	\$63,174	\$18.98	\$24.68	\$30.37
Building Operations Technician	N	204	\$41,458	\$53,896	\$66,333	\$19.93	\$25.91	\$31.89
Codes Compliance Inspector III	N	204	\$41,458	\$53,896	\$66,333	\$19.93	\$25.91	\$31.89
Deputy Sheriff	N	204	\$41,458	\$53,896	\$66,333	\$19.93	\$25.91	\$31.89
Electronics Technician	N	204	\$41,458	\$53,896	\$66,333	\$19.93	\$25.91	\$31.89
Emergency Communications Supervisor	N	204	\$41,458	\$53,896	\$66,333	\$19.93	\$25.91	\$31.89
Fair/Events Coordinator	N	204	\$41,458	\$53,896	\$66,333	\$19.93	\$25.91	\$31.89
Human Resources Coordinator	E	204	\$41,458	\$53,896	\$66,333	\$19.93	\$25.91	\$31.89
IT Support Specialist II	N	204	\$41,458	\$53,896	\$66,333	\$19.93	\$25.91	\$31.89
Junior Accountant	N	204	\$41,458	\$53,896	\$66,333	\$19.93	\$25.91	\$31.89
Office Administrator	N	204	\$41,458	\$53,896	\$66,333	\$19.93	\$25.91	\$31.89
Paramedic/Intermediate	N	204	\$41,458	\$53,896	\$66,333	\$19.93	\$25.91	\$31.89
Senior Water Quality Technician	N	204	\$41,458	\$53,896	\$66,333	\$19.93	\$25.91	\$31.89
Special Events Coordinator	N	204	\$41,458	\$53,896	\$66,333	\$19.93	\$25.91	\$31.89
Special Projects Coordinator	N	204	\$41,458	\$53,896	\$66,333	\$19.93	\$25.91	\$31.89
Victim Witness Manager	E	204	\$41,458	\$53,896	\$66,333	\$19.93	\$25.91	\$31.89
Chief Animal Control Officer	N	205	\$43,531	\$56,590	\$69,649	\$20.93	\$27.21	\$33.49
Environmental Planner	E	205	\$43,531	\$56,590	\$69,649	\$20.93	\$27.21	\$33.49

ISLE OF WIGHT COUNTY, VIRGINIA
POSITION CLASSIFICATION AND COMPENSATION PLAN
2021 - 2022 Fiscal Year effective 7/1/2021

			Annual Salary			Hourly Rate		
Job Title	Exempt Nonexempt	Pay Grade	Min	Mid	Max	Min	Mid	Max
Parks & Grounds Manager	N	205	\$43,531	\$56,590	\$69,649	\$20.93	\$27.21	\$33.49
Planner I	E	205	\$43,531	\$56,590	\$69,649	\$20.93	\$27.21	\$33.49
Zoning Coordinator	N	205	\$43,531	\$56,590	\$69,649	\$20.93	\$27.21	\$33.49
Accountant	E	206	\$45,707	\$59,419	\$73,403	\$21.97	\$28.57	\$35.29
Corporal - Sheriff's Office	N	206	\$45,707	\$59,419	\$73,403	\$21.97	\$28.57	\$35.29
Fire Medic II	N	206	\$45,707	\$59,419	\$73,403	\$21.97	\$28.57	\$35.29
GIS Analyst	N	206	\$45,707	\$59,419	\$73,403	\$21.97	\$28.57	\$35.29
Information Services Specialist	N	206	\$45,707	\$59,419	\$73,403	\$21.97	\$28.57	\$35.29
Marketing & Public Relations Coordinator	N	206	\$45,707	\$59,419	\$73,403	\$21.97	\$28.57	\$35.29
Planner II	E	206	\$45,707	\$59,419	\$73,403	\$21.97	\$28.57	\$35.29
Project Manager	E	206	\$45,707	\$59,419	\$73,403	\$21.97	\$28.57	\$35.29
Recreation Manager	E	206	\$45,707	\$59,419	\$73,403	\$21.97	\$28.57	\$35.29
Safety Officer	N	206	\$45,707	\$59,419	\$73,403	\$21.97	\$28.57	\$35.29
Senior Electronics Technician	N	206	\$45,707	\$59,419	\$73,403	\$21.97	\$28.57	\$35.29
Web Coordinator	N	206	\$45,707	\$59,419	\$73,403	\$21.97	\$28.57	\$35.29
Docket Administrator	N	206	\$45,707	\$59,419	\$73,403	\$21.97	\$28.57	\$35.29
Building Operations Supervisor	N	206	\$45,707	\$59,419	\$73,403	\$21.97	\$28.57	\$35.29
Master Maintenance Technician	N	207	\$47,992	\$62,389	\$76,786	\$23.07	\$29.99	\$36.92
Medical Billing/HIPAA Supervisor	N	207	\$44,992	\$62,389	\$76,786	\$23.07	\$29.99	\$36.92
Codes Compliance Inspector/Plans Examiner	N	207	\$44,992	\$62,389	\$76,786	\$23.07	\$29.99	\$36.92
Environmental Programs Coordinator	E	208	\$50,391	\$65,509	\$80,626	\$24.23	\$31.49	\$38.76
Fire & EMS Lieutenant	N	208	\$50,391	\$65,509	\$80,626	\$24.23	\$31.49	\$38.76
Plans Examiner	E	208	\$50,391	\$65,509	\$80,626	\$24.23	\$31.49	\$38.76
Senior Accountant	E	208	\$50,391	\$65,509	\$80,626	\$24.23	\$31.49	\$38.76
Senior Project Manager	E	208	\$50,391	\$65,509	\$80,626	\$24.23	\$31.49	\$38.76
Sergeant - Sheriff's Office	N	208	\$50,391	\$65,509	\$80,626	\$24.23	\$31.49	\$38.76
Utility Systems Supervisor	N	208	\$50,391	\$65,509	\$80,626	\$24.23	\$31.49	\$38.76
Systems Analyst	N	209	\$52,911	\$68,784	\$84,657	\$25.44	\$33.07	\$40.70
Chief Codes Compliance Inspector	E	210	\$55,556	\$72,224	\$88,890	\$26.71	\$34.72	\$42.74
Construction Manager	E	210	\$55,556	\$72,224	\$88,890	\$26.71	\$34.72	\$42.74
Economic Development Coordinator	E	210	\$55,556	\$72,224	\$88,890	\$26.71	\$34.72	\$42.74
GIS Manager	N	210	\$55,556	\$72,224	\$88,890	\$26.71	\$34.72	\$42.74
Office Manager - Sheriff's Office	E	210	\$55,556	\$72,224	\$88,890	\$26.71	\$34.72	\$42.74
Principal Planner	E	210	\$55,556	\$72,224	\$88,890	\$26.71	\$34.72	\$42.74
Purchasing Agent	E	210	\$55,556	\$72,224	\$88,890	\$26.71	\$34.72	\$42.74
Risk Manager	E	210	\$55,556	\$72,224	\$88,890	\$26.71	\$34.72	\$42.74
Solid Waste Manager	E	210	\$55,556	\$72,224	\$88,890	\$26.71	\$34.72	\$42.74
Building & Maintenance Manager	E	301	\$58,890	\$76,557	\$94,223	\$28.31	\$36.81	\$45.30
Capital Projects Engineer	E	301	\$58,890	\$76,557	\$94,223	\$28.31	\$36.81	\$45.30
Emergency Communications Manager	E	301	\$58,890	\$76,557	\$94,223	\$28.31	\$36.81	\$45.30
Financial Analyst	E	301	\$58,890	\$76,557	\$94,223	\$28.31	\$36.81	\$45.30
Fire & EMS Captain	N	301	\$58,890	\$76,557	\$94,223	\$28.31	\$36.81	\$45.30
Lieutenant - Sheriff's Office	N	301	\$58,890	\$76,557	\$94,223	\$28.31	\$36.81	\$45.30
Network Administrator	E	301	\$58,890	\$76,557	\$94,223	\$28.31	\$36.81	\$45.30
Chief Deputy Clerk	E	302	\$62,423	\$81,151	\$99,877	\$30.01	\$39.01	\$48.02
Chief Deputy Commissioner of Revenue	E	302	\$62,423	\$81,151	\$99,877	\$30.01	\$39.01	\$48.02

ISLE OF WIGHT COUNTY, VIRGINIA
POSITION CLASSIFICATION AND COMPENSATION PLAN
2021 - 2022 Fiscal Year effective 7/1/2021

Job Title	Exempt	Pay	Annual Salary			Hourly Rate		
	Nonexempt	Grade	Min	Mid	Max	Min	Mid	Max
Chief Deputy Treasurer	E	302	\$62,423	\$81,151	\$99,877	\$30.01	\$39.01	\$48.02
Stormwater Engineer	E	302	\$62,423	\$81,151	\$99,877	\$30.01	\$39.01	\$48.02
Transportation Manager	E	302	\$62,423	\$81,151	\$99,877	\$30.01	\$39.01	\$48.02
Captain - Sheriff's Office	E	303	\$66,169	\$86,020	\$105,870	\$31.81	\$41.36	\$50.90
Emergency Management Coordinator	E	303	\$66,169	\$86,020	\$105,870	\$31.81	\$41.36	\$50.90
Public Utilities Operations Manager	E	303	\$66,169	\$86,020	\$105,870	\$31.81	\$41.36	\$50.90
Assistant Director of Community Development-Inspection	E	304	\$70,140	\$91,181	\$112,223	\$33.72	\$43.84	\$53.95
Assistant Director of Economic Development	E	304	\$70,140	\$91,181	\$112,223	\$33.72	\$43.84	\$53.95
Assistant Director of Information Technology	E	304	\$70,140	\$91,181	\$112,223	\$33.72	\$43.84	\$53.95
Assistant Director of Community Development-Planning	E	304	\$70,140	\$91,181	\$112,223	\$33.72	\$43.84	\$53.95
Major - Sheriff's Office	E	304	\$70,140	\$91,181	\$112,223	\$33.72	\$43.84	\$53.95
Assistant Commonwealth Attorney	E	305	\$74,717	\$97,133	\$119,549	\$35.92	\$46.70	\$57.48
Assistant County Attorney	E	305	\$74,717	\$97,133	\$119,549	\$35.92	\$46.70	\$57.48
Comptroller	E	305	\$74,717	\$97,133	\$119,549	\$35.92	\$46.70	\$57.48
County Engineer	E	305	\$74,717	\$97,133	\$119,549	\$35.92	\$46.70	\$57.48
Assistant to the County Administrator	E	306	\$79,201	\$102,961	\$126,721	\$38.08	\$49.50	\$60.92
Director of Tourism	E	306	\$79,201	\$102,961	\$126,721	\$38.08	\$49.50	\$60.92
Senior Assistant Commonwealth Attorney	E	306	\$79,201	\$102,961	\$126,721	\$38.08	\$49.50	\$60.92
Deputy Commonwealth Attorney	E	307	\$83,953	\$109,139	\$134,325	\$40.36	\$52.47	\$64.58
Director of Parks & Recreation	E	307	\$83,953	\$109,139	\$134,325	\$40.36	\$52.47	\$64.58
Chief of Emergency Services	E	308	\$88,990	\$115,687	\$142,383	\$42.78	\$55.62	\$68.45
Director of Economic Development	E	308	\$88,990	\$115,687	\$142,383	\$42.78	\$55.62	\$68.45
Director of Finance	E	308	\$88,990	\$115,687	\$142,383	\$42.78	\$55.62	\$68.45
Director of Human Resources	E	308	\$88,990	\$115,687	\$142,383	\$42.78	\$55.62	\$68.45
Director of Information Technology	E	308	\$88,990	\$115,687	\$142,383	\$42.78	\$55.62	\$68.45
Director of Community Development	E	308	\$88,990	\$115,687	\$142,383	\$42.78	\$55.62	\$68.45
Director of Public Works	E	308	\$88,990	\$115,687	\$142,383	\$42.78	\$55.62	\$68.45
Director of Utility Services	E	308	\$88,990	\$115,687	\$142,383	\$42.78	\$55.62	\$68.45
Chief Financial Officer	E	309	\$94,330	\$122,628	\$150,927	\$45.35	\$58.96	\$72.56
Assistant County Administrator	E	310	\$99,989	\$129,987	\$159,983	\$48.07	\$62.49	\$76.92



VIRGINIA RETIREMENT SYSTEM
P.O. Box 2500
Richmond, VA 23218-2500

Enhanced Hazardous Duty Benefits

WHEREAS, subject to the approval of the Virginia Retirement System ("VRS") Board of Trustees, *Code of Virginia* § 51.1-138 permits a political subdivision of the Commonwealth of Virginia currently participating in VRS to make an irrevocable election to provide enhanced hazardous duty retirement benefits for its eligible employees as outlined in § 51.1-138; and

NOW, THEREFORE, BE IT RESOLVED, that the [insert Locality or Other Political Subdivision Name] Isle of Wight County (the "Employer") does hereby elect to have such employees of Employer who are employed in positions as full time [circle all that apply] Law Enforcement Officers, Firefighters, Emergency Medical Technicians, Jail Officers and whose tenure is not restricted as to temporary or provisional appointment, become eligible, effective the first day of [insert month and year] July 2021, for VRS benefits equivalent to those provided for state police officers of the Department of State Police, as set out in § 51.1-138 including the retirement multiplier of [circle elected multiplier] 1.70% or 1.85% in lieu of the benefits that would otherwise be provided to such employees, and Employer agrees to pay the employer cost for providing such benefits; and

NOW, THEREFORE, the officers of Employer are hereby authorized and directed in the name of Employer to carry out the provisions of this resolution and to pay to the Treasurer of Virginia from time to time such sums as are due to be paid by Employer for this purpose.

Governing Body Chair

CERTIFICATE

I, [insert name] _____, [insert title] _____ of the Employer, certify that the foregoing is a true and correct copy of a resolution passed at a lawfully organized meeting of the Employer held at [insert county/city/town] _____, Virginia at [insert time] _____ on [insert date] _____, 20____. Given under my hand and seal of the Employer this _____ day of _____, 20____.

Signature



FY 2021-22 OPERATING AND CAPITAL BUDGET

May 13, 2021



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General Fund Revenues



Isle of Wight County
Adopted FY 2021-22 Operating Budget - May 13, 2021

General Fund Revenues

	FY 2020	FY 2021	FY 2022	%
	ACTUAL	AMENDED	ADOPTED	CHANGE
REAL PROPERTY TAXES				
Real Estate - Current	\$ 38,323,289	39,300,000	40,220,000	2.34%
Real Estate - Delinquent	478,640	950,000	950,000	0.00%
Public Service Property	1,493,974	1,521,000	1,759,000	15.65%
Personal Property- Current	8,938,727	9,081,000	11,050,000	21.68%
Personal Property- Delinquent	170,889	190,000	190,000	0.00%
Mobile Home Tax - Current	130,681	145,000	162,000	11.72%
Mob. Home Tax -- Delinquent	1,618	5,000	5,000	0.00%
Boat/Airplane Tax - Current	106,872	100,000	107,000	7.00%
Boat/Airplane Tax - Delinquent	336	555	1,000	80.18%
Machinery & Tools -Current & Delinquent	4,986,892	5,075,000	5,000,000	-1.48%
Equipment-Current	1,853,955	1,867,000	1,905,000	2.04%
Equipment-Delinquent	3,526	-	-	0.00%
Penalty	372,898	425,000	400,000	-5.88%
Interest	164,420	190,000	170,000	-10.53%
Total Real Property Taxes	\$ 57,026,717	58,849,555	61,919,000	5.22%
OTHER PROPERTY TAXES				
Local Sales & Use	\$ 2,675,566	2,525,000	3,250,000	28.71%
Consumer Utility Tax	971,143	1,007,000	985,000	-2.18%
Consumption Tax	122,518	131,000	120,000	-8.40%
Business License Tax	815,733	832,000	832,000	0.00%
Motor Vehicles License Current	964,100	1,109,000	1,031,000	-7.03%
Motor Vehicle Licenses-Delinqu	31,245	30,000	30,000	0.00%
Penalty - Taxes	6,060	7,000	7,000	0.00%
Interest - Taxes	2,549	2,000	2,000	0.00%
Recordation & Prbate Tax-State	105,770	100,000	-	-100.00%
Taxes on Record/Wills-Local	571,991	550,000	750,000	36.36%
Lodging Tax	65,571	64,000	64,000	0.00%
Meals Tax	502,646	464,775	530,000	14.03%
Communications Sales & Use Tax	711,278	683,000	635,000	-7.03%
Bank Stock Tax	11,950	11,000	11,000	0.00%
Total Other Property Taxes	\$ 7,558,120	7,515,775	8,247,000	9.73%
PERMITS, FEES & LICENSES				
Animal License	\$ 35,557	40,000	40,000	0.00%
Land Use Application Fees	250	-	-	0.00%
Land Transfer Fees	1,298	1,000	1,000	0.00%
Inspections Technology Fee	16,840	15,000	18,000	20.00%
Zoning Use & Subdiv Ord Fee	89,955	75,000	75,000	0.00%
Building & Misc Permits & Fees	420,682	390,000	500,000	28.21%
Solid Waste Franchise Fee	29,260	30,000	30,000	0.00%
Concealed Weapon Permit Fee	31,255	25,000	40,000	60.00%
Total Permits, Fees & Licenses	\$ 625,097	576,000	704,000	22.22%

Isle of Wight County
Adopted FY 2021-22 Operating Budget - May 13, 2021

General Fund Revenues

	FY 2020	FY 2021	FY 2022	%
	ACTUAL	AMENDED	ADOPTED	CHANGE
FINES & FORFEITURES				
Court Fines and Forfeitures	\$ 114,528	130,000	115,000	-11.54%
Interest - Court Fine & Forft	4,060	5,000	4,000	-20.00%
County Code Violations	14,481	18,000	10,000	-44.44%
Restitution	4,000	-	-	0.00%
Total Fines & Forfeitures	\$ 137,069	153,000	129,000	-15.69%
REVENUE FROM USE				
Interest Revenue	\$ 374,299	425,000	300,000	-29.41%
Property Rental	183,216	185,000	185,000	0.00%
Unrealized Gain on Investment	756,099	-	-	0.00%
Total Revenue from Use	\$ 1,313,614	610,000	485,000	-20.49%
CHARGES FOR SERVICES				
Set Off Collection Fees	\$ 71,616	90,000	75,000	-16.67%
Finance Administration Fee	795	1,000	1,000	0.00%
Court Security Fee	59,579	65,000	65,000	0.00%
Sheriff's Fee	2,205	2,000	2,000	0.00%
Sheriff Extradition Revenue	6,026	7,000	7,000	0.00%
Law Library Fees	8,098	9,000	8,000	-11.11%
Building Const Court Fees	15,349	19,000	15,000	-21.05%
Courthouse Construction Fees	22,797	27,000	20,000	-25.93%
Reimb for Court Appointed Atty	1,975	2,000	2,000	0.00%
Commonwealth Attorney's Fees	3,009	3,000	3,000	0.00%
Criminal Check & Incident Rpt	1,045	1,000	1,000	0.00%
Fingerprinting	570	1,000	1,000	0.00%
Animal Adoption Fees	29,153	30,000	30,000	0.00%
Impound Fees	1,874	2,000	2,000	0.00%
Quarantine Fees	400	-	-	0.00%
Kennel Fees	120	-	-	0.00%
Miscellaneous Charges	186	-	-	0.00%
EMS Revenue Recovery	844,287	1,020,000	900,000	-11.76%
EMS Records Request Fee	1,210	-	-	0.00%
Treasurer Admin SC	3,000	-	-	0.00%
Treasurer Admin Fees	162,232	205,000	160,000	-21.95%
DMV Hold Administration Fee	14,719	40,000	15,000	-62.50%
Special Events Fee	0	2,500	4,500	80.00%
Athletics	33,127	101,750	101,750	0.00%
Camps	44,532	103,000	103,000	0.00%
Instructor Classes	8,027	25,865	25,865	0.00%
Recreation	44,548	38,720	38,720	0.00%
Senior Adult Programming	11,328	23,950	23,950	0.00%
Tyler's Beach Docking	2,125	-	-	0.00%
Windsor Center Fees	3,038	7,100	7,100	0.00%
Tourism Special Events	0	1,000	1,000	0.00%
Tourism	14,316	8,000	8,080	1.00%
Total Charges for Services	\$ 1,411,286	\$ 1,835,885	\$ 1,620,965	-11.71%

Isle of Wight County
Adopted FY 2021-22 Operating Budget - May 13, 2021

General Fund Revenues

	FY 2020 ACTUAL	FY 2021 AMENDED	FY 2022 ADOPTED	% CHANGE
RECOVERED COST				
Borrow Pit Contribution	\$ 53,535	60,000	50,000	-16.67%
Insurance Reimbursements	50,619	69,576	50,000	-28.14%
Sale of Recyclables	52,396	45,000	50,000	11.11%
Smithfield Debt Service	51,453	51,453	51,453	0.00%
Smfd Tourism Recovered Cost	237,396	273,543	279,892	2.32%
Total Recovered Cost	\$ 445,399	\$ 499,572	\$ 481,345	-3.65%
MISCELLANEOUS				
DSS Indirect Cost Allocation	\$ 83,985	112,074	387,576	245.82%
Gifts and Donations	99	500	500	0.00%
Miscellaneous	34,708	10,000	10,000	0.00%
Surplus Proceeds	7,690	10,000	10,000	0.00%
Sale of Property	80,927	-	-	0.00%
P-Card Rebate	28,813	30,000	30,000	0.00%
E-payables Rebate	10,542	11,000	11,000	0.00%
PU Indirect Cost	166,858	162,340	230,722	42.12%
SW Indirect Cost	59,829	63,578	67,382	5.98%
Market Fees	22,888	29,050	31,875	9.72%
Market Sponsors	6,800	8,000	6,600	-17.50%
Vintage Market	9,375	40,050	40,775	1.81%
Build America Bonds	203,397	-	-	0.00%
2011 QSCB Federal Tax Credit	325,856	337,500	337,500	0.00%
Total Miscellaneous	\$ 1,041,766	\$ 814,092	\$ 1,163,930	42.97%
NON-CATEGORICAL AID				
Auto Rental Tax	\$ 37,738	49,000	35,000	-28.57%
Rolling Stock Tax	41,769	42,000	42,000	0.00%
Mobile Home Titling Tax	62,268	45,000	45,000	0.00%
Grantor's Tax	138,410	135,000	135,000	0.00%
State PPTR	5,115,890	5,115,890	5,115,890	0.00%
Total Non-categorical Aid	\$ 5,396,075	5,386,890	5,372,890	-0.26%
CATEGORICAL AID				
Commonwealth Attorney Shared Expenses	\$ 398,392	406,027	421,529	3.82%
Sheriff Shared Expenses	1,114,363	1,316,875	1,332,259	1.17%
Commissioner Shared Expenses	147,990	151,608	158,295	4.41%
Treasurer Shared Expenses	124,258	131,319	140,162	6.73%
Registrar/Electoral Brd Shrd Ex	71,474	42,000	58,290	38.79%
Clerk of Circuit Court Shrd Ex	293,914	281,167	291,573	3.70%
Technology Trust Funds	26,075	28,224	40,284	42.73%
Total Categorical Aid	\$ 2,176,467	2,357,220	2,442,392	3.61%
REVENUE FROM THE COMMONWEALTH				
Salty Southern Route	\$ 18,776	5,500	5,500	0.00%
Fire Prevention Program	89,433	100,665	93,000	-7.61%
Four for Life	42,259	47,137	47,000	-0.29%
Total Revenue from the Commonwealth	\$ 150,468	153,302	145,500	-5.09%
TOTAL STATE REVENUE	\$ 7,723,010	7,897,412	7,960,782	0.80%

Isle of Wight County
Adopted FY 2021-22 Operating Budget - May 13, 2021

General Fund Revenues

	FY 2020 ACTUAL	FY 2021 AMENDED	FY 2022 ADOPTED	% CHANGE
REVENUE FROM THE FEDERAL GOVERNMENT				
Homeland Security	\$ 35,857	-	-	0.00%
Local Government Challenge Grant	4,500	-	-	0.00%
Total Federal Revenue	\$ 40,357	-	-	0.00%
OTHER FINANCING SOURCES				
Lease Proceeds	\$ 471,623	650,000	683,500	5.15%
Transfer from Grants Fund	1,808,799	1,808,799	-	-100.00%
Appropriated Fund Balance	-	498,573	-	-100.00%
Committed Fund Balance	-	1,200,000	-	-100.00%
Transfer from Debt Service	-	-	645,916	100.00%
Assigned Fund Balance	-	1,832,486	180,000	-90.18%
Transfer from Assigned FB	-	429,753	-	-100.00%
Total Other Financing Sources	\$ 2,280,422	6,419,611	1,509,416	-76.49%
TOTAL GENERAL FUND REVENUES	\$ 79,602,857	85,170,902	84,220,438	-1.12%



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General Fund Expenditure Summary





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Isle of Wight County
Adopted FY 2021-22 Operating Budget -May 13, 2021
General Fund

Expenditure Summary

	2020 ACTUAL	2021 AMENDED	2022 ADOPTED	% CHANGE
GENERAL ADMINISTRATION				
Board of Supervisors	\$ 326,002	335,413	329,300	-1.82%
County Administration	467,184	477,808	483,251	1.14%
County Attorney	653,289	577,687	575,348	-0.40%
Human Resources	299,296	339,909	394,837	16.16%
Voter Registration	285,720	319,027	391,778	22.80%
Total General Administration	\$ 2,031,492	2,049,844	2,174,514	6.08%
FINANCIAL ADMINISTRATION				
Commissioner of the Revenue	\$ 676,354	697,142	765,696	9.83%
Assessment	15,322	196,900	288,900	46.72%
Treasurer	790,796	807,308	891,035	10.37%
Budget & Finance	658,654	737,998	802,014	8.67%
Purchasing	97,162	166,084	171,368	3.18%
Total Financial Administration	\$ 2,238,287	2,605,432	2,919,013	12.04%
JUDICIAL				
Circuit Court Judges	\$ 75,671	78,151	89,388	14.38%
General District Court	8,327	17,381	26,246	51.00%
Fifth District Community Corrections Program	20,858	17,879	18,926	5.86%
Juvenile and Domestic Relations Court	5,134	11,627	12,575	8.15%
Juvenile Accountability Program	120	6,575	2,500	-61.98%
Court Services Unit	80,132	220,600	200,100	-9.29%
Clerk of the Circuit Court	527,971	592,673	598,133	0.92%
Commonwealth's Attorney	804,559	827,876	839,802	1.44%
Total Judicial	\$ 1,522,773	1,772,762	1,787,670	0.84%
PUBLIC SAFETY				
Sheriff - Administration & Public Safety Officers	\$ 4,640,993	5,283,785	5,203,963	-1.51%
Sheriff - Animal Control	527,450	598,882	594,840	-0.67%
Fire and Rescue Response	2,912,561	3,509,427	3,358,775	-4.29%
Fire & Rescue - Station Services	1,310,158	1,456,229	1,421,620	100.00%
Fire & Rescue - Emergency Mgt & Billing	419,468	512,382	516,872	0.88%
Western Tidewater Regional Jail	1,074,415	1,293,333	1,293,333	0.00%
Total Public Safety	\$ 10,885,045	12,654,038	12,389,403	-2.09%
PUBLIC WORKS				
Public Works - Administration	\$ 296,093	304,084	318,111	4.61%
Public Works - Transportation	254,755	298,940	283,925	-5.02%
Public Works - Refuse Collection & Disposal	2,477,478	2,755,580	2,902,069	5.32%
Public Works - Building Maintenance	1,370,489	1,629,697	1,494,671	-8.29%
Public Works - Capital Programs and Inspections	81,045	82,060	84,262	2.68%
Total Public Works	\$ 4,479,860	5,070,361	5,083,038	0.25%

Isle of Wight County
Adopted FY 2021-22 Operating Budget -May 13, 2021
General Fund

Expenditure Summary

	2020 ACTUAL	2021 AMENDED	2022 ADOPTED	% CHANGE
HEALTH & WELFARE				
Western Tidewater Health District	\$ 530,000	569,588	600,000	5.34%
Western Tidewater Community Service Board	184,771	217,774	250,777	15.15%
Total Health & Welfare	\$ 714,771	787,362	850,777	8.05%
EDUCATION				
Local Support	\$ 26,521,324	27,760,840	26,711,613	-3.78%
School Capital Maintenance	533,082	500,000	250,000	-50.00%
Total Education	\$ 27,054,406	28,260,840	26,961,613	-4.60%
PARKS, RECREATION, GROUNDS & CULTURAL				
Parks and Recreation - Administration	\$ 255,027	256,387	265,736	3.65%
Parks and Recreation - Gateways, and Grounds	975,185	912,739	1,001,054	9.68%
Parks and Recreation - Programs	586,114	770,442	755,485	-1.94%
Blackwater Regional Library - Local Support	837,782	870,637	891,490	2.40%
Total Parks, Recreation, Grounds & Cultural	\$ 2,654,108	2,810,205	2,913,765	3.69%
COMMUNITY DEVELOPMENT				
Planning and Zoning	\$ 918,412	996,037	830,216	-16.65%
Inspections	453,480	521,962	739,901	41.75%
Economic Development	534,508	2,853,371	1,044,089	-63.41%
Tourism	521,188	557,297	577,490	3.62%
Markets	51,459	75,450	76,631	1.57%
Communications	73,858	78,018	78,648	0.81%
Virginia Cooperative Extension - Local Support	62,915	71,274	73,643	3.32%
Total Community Development	\$ 2,615,821	5,153,409	3,420,618	-33.62%
OTHER PUBLIC SERVICES				
Local and Regional Organizations	\$ 1,433,286	1,568,260	1,649,623	5.19%
Total Other Public Services	\$ 1,433,286	1,568,260	1,649,623	5.19%
DEBT SERVICE				
Debt Service	\$ 11,912,284	11,782,129	13,346,056	13.27%
Total Debt Service	\$ 11,912,284	11,782,129	13,346,056	13.27%
NON-DEPARTMENTAL				
Non-Departmental Expenses	\$ 756,487	3,016,966	2,099,500	-30.41%
Internal Service Charges	1,451,984	1,525,379	1,568,403	2.82%
Transfer to Other Funds	5,792,631	6,113,907	7,056,445	15.42%
Total Non-Departmental	\$ 8,001,103	10,656,252	10,724,348	0.64%
Total General Fund Expenditures	\$ 75,543,236	85,170,894	84,220,438	-1.12%

General Fund Expenditure Detail





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Isle of Wight County
Adopted FY 2021-22 Operating Budget - May 13, 2021

General Fund Expenditures

BOARD OF SUPERVISORS

	FY 2020	FY 2021	FY 2022	%
	ACTUAL	AMENDED	ADOPTED	CHANGE
Salaries and Wages	\$ 30,678	45,250	63,397	40.10%
Board Salaries	61,812	61,812	61,812	0.00%
Overtime	288	-	-	0.00%
Other Compensation	100	300	300	0.00%
FICA (SS & Medicare)	6,607	7,688	9,578	24.58%
VRS - Retirement Benefits	3,028	4,711	7,417	57.44%
Hospital/Medical Plans	24,287	25,814	28,146	9.03%
Group Life Insurance	402	606	850	40.26%
Professional Services	116,210	115,520	90,000	-22.09%
Software License/Maintenance	33,524	17,449	15,545	-10.91%
Advertising Services	24,583	28,182	26,500	-5.97%
Postage	3	100	50	-50.00%
Telephone (Voice And Fax)	607	605	605	0.00%
Travel & Training	6,488	7,500	6,500	-13.33%
Operating Expenses	8,029	10,185	8,500	-16.54%
Dues & Association Memberships	9,357	9,585	10,000	4.33%
Office Supplies	-	106	100	-5.66%
Total Operating Expenditures	\$ 326,002	335,413	329,300	-1.82%

COUNTY ADMINISTRATOR

	FY 2020	FY 2021	FY 2022	%
	ACTUAL	AMENDED	ADOPTED	CHANGE
Salaries and Wages	\$ 337,177	343,590	346,938	0.97%
Overtime	66	-	-	0.00%
Part-Time Salaries	3,202	-	-	0.00%
FICA (SS & Medicare)	23,174	23,470	26,541	13.08%
VRS - Retirement Benefits	34,559	37,059	40,299	8.74%
Hospital/Medical Plans	37,179	40,959	38,718	-5.47%
Group Life Insurance	4,417	4,579	4,615	0.79%
Deferred Comp	9,727	9,648	10,115	4.84%
Meals	71	-	-	0.00%
Postage	130	140	150	7.14%
Telephone (Voice and Fax)	1,323	1,213	1,287	6.10%
Travel & Training	4,687	5,000	5,000	0.00%
Tolls & Parking	25	-	-	0.00%
Dues & Assoc Memberships	2,628	3,650	3,650	0.00%
Office Supplies	2,351	2,000	2,000	0.00%
Copier Lease	6,468	6,500	2,738	-57.88%
Copier Service/Supply Contract	-	-	1,200	100.00%
Total Operating Expenditures	\$ 467,184	477,808	483,251	1.14%

COUNTY ATTORNEY

	FY 2020	FY 2021	FY 2022	%
	ACTUAL	AMENDED	ADOPTED	CHANGE
Salaries and Wages	\$ 182,311	178,187	172,394	-3.25%
FICA (SS & Medicare)	12,952	12,888	13,188	2.33%
VRS - Retirement Benefits	19,113	19,647	20,141	2.51%
Hospital/Medical Plans	35,734	31,528	27,334	-13.30%
Group Life Insurance	2,398	2,372	2,307	-2.74%
Deferred Comp	840	744	8,180	999.46%
Professional Services	382,182	275,000	275,000	0.00%
Contracted Services	-	25,000	25,000	0.00%
Postage	263	300	300	0.00%
Telephone (Voice and Fax)	583	536	536	0.00%
Travel & Training	490	4,000	4,000	0.00%
Dues & Association Memberships	935	2,000	2,000	0.00%
Office Supplies	768	1,500	1,500	0.00%
Copier Lease	3,543	3,985	2,268	-43.09%
Copier Service/Supply Contract	-	-	1,200	100.00%
Books/Subscriptions	11,177	20,000	20,000	0.00%
Total Operating Expenditures	\$ 653,289	577,687	575,348	-0.40%

HUMAN RESOURCES

	FY 2020	FY 2021	FY 2022	%
	ACTUAL	AMENDED	ADOPTED	CHANGE
Salaries and Wages	\$ 166,635	167,623	196,954	17.50%
Part-Time Salaries	20,423	25,183	-	-100.00%
FICA (SS & Medicare)	13,489	14,749	15,067	2.16%
VRS - Retirement Benefits	16,447	17,447	22,973	31.67%
Hospital/Medical Plans	28,677	28,177	28,146	-0.11%
Group Life Insurance	2,183	2,246	2,631	17.14%
Deferred Comp	840	842	1,260	49.64%
Tuition Reimbursement	936	5,000	5,000	0.00%
Professional Services	26,093	32,000	82,000	156.25%
Advertising Services	1,720	2,500	2,500	0.00%
Postage	142	350	350	0.00%
Telephone (Voice and Fax)	470	373	1,556	317.16%
Emp Service Awards & Recognition	6,895	19,219	12,000	-37.56%
Travel & Training	2,560	5,500	6,400	16.36%
Operating Expenses	9,948	15,900	15,000	-5.66%
Dues & Association Membership	438	800	1,000	25.00%
Office Supplies	1,399	2,000	2,000	0.00%
Total Operating Expenditures	\$ 299,296	339,909	394,837	16.16%

COMMISSIONER OF REVENUE

	FY 2020	FY 2021	FY 2022	%
	ACTUAL	AMENDED	ADOPTED	CHANGE
Salaries and Wages	\$ 447,513	454,948	502,857	10.53%
Part-Time Salaries	11,948	13,665	-	-100.00%
FICA (SS & Medicare)	33,733	35,843	38,469	7.33%
VRS - Retirement Benefits	44,916	48,072	58,431	21.55%
Hospital/Medical Plans	98,491	94,844	114,137	20.34%
Group Life Insurance	5,897	6,097	6,692	9.76%
Deferred Comp	3,465	3,368	3,780	12.23%
Maintenance Service Contracts	4,990	5,500	6,000	9.09%
Postage	4,823	5,400	5,400	0.00%
Telephone (Voice and Fax)	932	895	895	0.00%
Travel & Training	3,137	5,400	5,400	0.00%
Dues & Association Memberships	860	900	900	0.00%
Office Supplies	2,946	6,493	5,800	-10.67%
Copier Lease	3,577	3,517	2,335	-33.61%
Copier Service/Supply Contract	-	-	1,200	100.00%
Books/Subscriptions	9,126	12,200	13,400	9.84%
Total Operating Expenditures	\$ 676,354	697,142	765,696	9.83%

REAL ESTATE ASSESSMENT

	FY 2020	FY 2021	FY 2022	%
	ACTUAL	AMENDED	ADOPTED	CHANGE
Compensation	\$ 3,518	-	-	0.00%
Professional Services	9,180	105,000	17,000	-83.81%
Advertising Services	1,482	-	-	0.00%
Postage	387	300	300	0.00%
Travel & Training	418	-	1,200	100.00%
Office Supplies	337	1,600	400	-75.00%
Reassessment Reserve	-	90,000	270,000	200.00%
Total Operating Expenditures	\$ 15,322	196,900	288,900	46.72%

TREASURER

	FY 2020 ACTUAL	FY 2021 AMENDED	FY 2022 ADOPTED	% CHANGE
Salaries and Wages	\$ 414,944	422,477	431,122	2.05%
Overtime	1,050	1,500	-	-100.00%
Part-Time Salaries	32,083	40,367	40,804	1.08%
FICA (SS & Medicare)	32,832	35,514	36,102	1.66%
VRS - Retirement Benefits	41,177	44,168	49,944	13.08%
Hospital/Medical Plans	74,638	72,578	91,719	26.37%
Group Life Insurance	5,459	5,662	5,720	1.02%
Deferred Comp	2,940	2,957	2,520	-14.78%
Bank Fees	44,271	1,000	50,000	4900.00%
Maintenance Service Contracts	4,698	5,800	5,800	0.00%
Advertising Services	1,073	3,290	3,290	0.00%
DMV Stop Program Fees	19,375	48,000	48,000	0.00%
Postage	80,910	85,700	85,700	0.00%
Telephone (Voice and Fax)	1,645	1,599	1,599	0.00%
Lease/Rental of Equipment	1,780	1,680	1,680	0.00%
Travel & Training	1,115	3,371	5,000	48.32%
Operating Expenses	-	500	500	0.00%
Due & Association Membership	1,285	2,000	2,000	0.00%
Office Supplies	23,557	22,500	22,500	0.00%
Copier Lease	3,205	3,145	2,335	-25.76%
Copier Service/Supply Contract	-	-	1,200	100.00%
Items for Resale	2,759	3,500	3,500	0.00%
Total Operating Expenditures	\$ 790,796	807,308	891,035	10.37%

BUDGET & FINANCE

	FY 2020 ACTUAL	FY 2021 AMENDED	FY 2022 ADOPTED	% CHANGE
Salaries and Wages	\$ 451,363	487,157	511,351	4.97%
Overtime	225	-	-	0.00%
FICA (SS & Medicare)	32,472	37,269	39,118	4.96%
VRS - Retirement Benefits	45,841	52,168	59,635	14.31%
Hospital/Medical Plans	88,357	83,163	106,856	28.49%
Group Life Insurance	5,905	6,535	6,830	4.51%
Deferred Comp	2,730	2,940	2,100	-28.57%
Professional Services	14,375	37,238	44,530	19.58%
Postage	3,285	4,000	4,000	0.00%
Telephone (Voice and Fax)	1,110	1,897	2,666	40.54%
Travel & Training	4,788	15,725	15,025	-4.45%
Dues & Association Memberships	837	750	780	4.00%
Office Supplies	4,552	5,977	5,000	-16.35%
Copier Lease	2,679	2,679	2,423	-9.56%
Copier Service/Supply Contract	-	-	1,200	100.00%
Books/Subscriptions	135	500	500	0.00%
Total Operating Expenditures	\$ 658,654	737,998	802,014	8.67%

PURCHASING

	FY 2020	FY 2021	FY 2022	%
	ACTUAL	AMENDED	ADOPTED	CHANGE
Salaries And Wages	\$ 79,981	118,648	131,829	11.11%
FICA (SS & Medicare)	6,326	9,077	10,085	11.10%
VRS - Retirement Benefits	8,470	13,337	15,395	15.43%
Medical/Dental Plans	-	19,590	8,556	-56.32%
Group Life Insurance	1,048	1,692	1,763	4.20%
Deferred Comp	420	840	840	0.00%
Telephone (Voice And Fax)	17	-	-	0.00%
Travel & Training	672	2,250	2,500	11.11%
Dues & Association Memberships	215	250	250	0.00%
Office Supplies	12	400	150	-62.50%
Total Operating Expenditures	\$ 97,162	166,084	171,368	3.18%

REGISTRAR

	FY 2020	FY 2021	FY 2022	%
	ACTUAL	AMENDED	ADOPTED	CHANGE
Salaries And Wages	\$ 103,227	104,088	125,815	20.87%
Overtime	126	-	-	0.00%
Part-Time Salaries	31,349	51,059	41,553	-18.62%
Compensation	48,910	38,000	38,000	0.00%
FICA (SS & Medicare)	9,882	11,869	15,711	32.37%
VRS - Retirement Benefits	9,982	10,628	12,723	19.71%
Hospital/Medical Plans	31,549	30,974	30,974	0.00%
Group Life Insurance	1,352	1,396	1,670	19.63%
Deferred Comp	420	420	420	0.00%
Repairs & Maintenance	6,248	9,000	14,150	57.22%
Advertising Services	466	1,155	1,000	-13.42%
Utilities	2,914	4,130	4,130	0.00%
Postage	3,522	7,000	7,000	0.00%
Telephone (Voice and Fax)	479	464	464	0.00%
Lease/Rental of Equipment	-	1,600	1,600	0.00%
Lease/Rental of Buildings	2,000	1,400	2,100	50.00%
Travel & Training	2,114	6,500	6,500	0.00%
Operating Expenses	26,104	30,132	30,000	-0.44%
Dues & Association Memberships	180	500	500	0.00%
Office Supplies	1,977	4,000	4,000	0.00%
Copier Lease	2,772	2,712	2,268	-16.37%
Copier Service/Supply Contract	-	-	1,200	100.00%
PPE & Safety ***	147	-	-	0.00%
Equipment/Machinery	-	2,000	50,000	2400.00%
Total Operating Expenditures	\$ 285,720	319,027	391,778	22.80%

CIRCUIT COURT

	FY 2020 ACTUAL	FY 2021 AMENDED	FY 2022 ADOPTED	% CHANGE
Salaries And Wages	\$ 46,632	47,022	55,874	18.83%
Overtime	336	-	-	0.00%
Compensation	3,510	4,400	4,400	0.00%
FICA (SS & Medicare)	3,231	3,598	4,275	18.82%
VRS - Retirement Benefits	4,603	4,895	6,490	32.58%
Hospital/Medical Plans	15,774	15,487	15,487	0.00%
Group Life Insurance	611	630	743	17.94%
Deferred Comp	420	420	420	0.00%
Telephone (Voice and Fax)	311	299	299	0.00%
Travel & Training	-	500	200	-60.00%
Dues & Association Memberships	-	500	200	-60.00%
Office Supplies	243	400	1,000	150.00%
Total Operating Expenditures	\$ 75,671	78,151	89,388	14.38%

GENERAL DISTRICT COURT

	FY 2020 ACTUAL	FY 2021 AMENDED	FY 2022 ADOPTED	% CHANGE
Other Compensation	\$ -	2,820	3,000	6.38%
Court Appt Public Defender	2,198	7,500	15,000	100.00%
Telephone (Voice and Fax)	1,364	1,361	1,361	0.00%
Operating Expenses	1,403	2,000	2,500	25.00%
Dues & Association Membership	100	100	100	0.00%
Office Supplies	439	750	750	0.00%
Copier Lease	2,823	2,850	2,335	-18.07%
Copier Service/Supply Contract	-	-	1,200	100.00%
Total Operating Expenditures	\$ 8,327	17,381	26,246	51.00%

WESTERN TIDEWATER COMM CORRECTNS

	FY 2020 ACTUAL	FY 2021 AMENDED	FY 2022 ADOPTED	% CHANGE
Telephone (Voice And Fax)	\$ -	312	312	0.00%
Contributions	20,858	17,567	18,614	5.96%
Total Operating Expenditures	\$ 20,858	17,879	18,926	5.86%

JUVENILE ACCOUNTABILITY PROGRAM

	FY 2020 ACTUAL	FY 2021 AMENDED	FY 2022 ADOPTED	% CHANGE
Professional Services	\$ -	5,000	1,250	-75.00%
Telephone (Voice And Fax)	78	75	75	0.00%
Drug Testing Supplies	-	1,000	750	-25.00%
Drug Lab Test	42	500	425	-15.00%
Total Operating Expenditures	\$ 120	6,575	2,500	-61.98%

JUVENILE & DOMESTIC RELATION COURT

	FY 2020 ACTUAL	FY 2021 AMENDED	FY 2022 ADOPTED	% CHANGE
Other Compensation	\$ -	2,140	2,140	0.00%
Repairs & Maintenance	-	240	240	0.00%
Court Appointed Public Defender	-	500	500	0.00%
Postage	448	1,340	620	-53.73%
Telephone (Voice and Fax)	1,156	1,157	1,157	0.00%
Travel & Training	-	2,000	2,000	0.00%
Dues & Association Membership	235	450	450	0.00%
Office Supplies	749	1,200	2,000	66.67%
Copier Lease	2,547	2,600	2,268	-12.77%
Copier Service/Supply Contract	-	-	1,200	100.00%
Total Operating Expenditures	\$ 5,134	11,627	12,575	8.15%

CLERK OF THE CIRCUIT COURT

	FY 2020 ACTUAL	FY 2021 AMENDED	FY 2022 ADOPTED	% CHANGE
Salaries and Wages	\$ 328,403	365,909	366,211	0.08%
Overtime	1,033	-	-	0.00%
FICA (SS & Medicare)	23,458	27,424	28,015	2.16%
VRS - Retirement Benefits	31,881	34,944	42,659	22.08%
Hospital/Medical Plans	71,648	86,292	70,154	-18.70%
Group Life Insurance	4,281	4,886	4,886	0.00%
Deferred Comp	2,450	2,823	2,940	4.14%
Legal Services-Jurors	7,113	9,692	17,920	84.89%
Professional Services	485	-	-	0.00%
TTF Professional Services	28,857	27,900	31,450	12.72%
Repairs & Maintenance	-	500	500	0.00%
Maintenance Service Contracts	7,844	10,000	10,000	0.00%
Postage	5,037	4,520	6,520	44.25%
Telephone (Voice and Fax)	1,415	1,410	2,010	42.55%
Travel & Training	139	1,000	1,000	0.00%
Dues & Association Membership	520	600	600	0.00%
Office Supplies	4,678	7,884	7,300	-7.41%
Copier Lease	3,959	3,989	2,268	-43.14%
Copier Service/Supply Contract	-	-	1,200	100.00%
Equipment/Machinery	4,770	-	-	0.00%
Audit Fees	-	2,900	2,500	-13.79%
Total Operating Expenditures	\$ 527,971	592,673	598,133	0.92%

FIFTH DISTRICT COURT SERVICES

	FY 2020 ACTUAL	FY 2021 AMENDED	FY 2022 ADOPTED	% CHANGE
Professional Services	\$ 79,534	220,000	199,500	-9.32%
Telephone (Voice And Fax)	598	600	600	0.00%
Total Operating Expenditures	\$ 80,132	220,600	200,100	-9.29%

COMMONWEALTH ATTORNEY

	FY 2020 ACTUAL	FY 2021 AMENDED	FY 2022 ADOPTED	% CHANGE
Salaries and Wages	\$ 549,913	558,106	582,359	4.35%
Part-Time Salaries	11,668	11,370	-	-100.00%
FICA (SS & Medicare)	40,763	43,551	44,551	2.30%
VRS - Retirement Benefits	54,291	58,287	67,686	16.13%
Hospital/Medical Plans	104,604	106,635	98,650	-7.49%
Group Life Insurance	7,204	7,478	7,752	3.66%
Deferred Comp	2,520	2,547	2,520	-1.06%
Maintenance Service Contracts	4,582	7,635	7,685	0.65%
Telephone (Voice and Fax)	3,284	3,724	4,381	17.64%
Travel & Training	5,043	6,750	6,750	0.00%
Dues & Association Membership	4,611	5,250	5,250	0.00%
Office Supplies	4,194	4,250	4,250	0.00%
Copier Lease	4,293	4,293	2,268	-47.17%
Copier Service/Supply Contract	-	-	1,200	100.00%
Equipment/Machinery	7,591	8,000	4,500	-43.75%
Total Operating Expenditures	\$ 804,559	827,876	839,802	1.44%

SHERIFF

	FY 2020 ACTUAL	FY 2021 AMENDED	FY 2022 ADOPTED	% CHANGE
Salaries and Wages	\$ 2,676,106	2,770,990	2,906,904	4.90%
Overtime	185,581	225,000	202,000	-10.22%
Part-Time Salaries	84,736	132,798	122,800	-7.53%
FICA (SS & Medicare)	212,749	239,266	247,225	3.33%
VRS - Retirement Benefits	256,889	283,127	337,639	19.25%
Hospital/Medical Plans	613,635	634,392	665,179	4.85%
Group Life Insurance	34,738	37,089	38,670	4.26%
Deferred Comp	18,620	19,457	20,580	5.77%
Uniforms Taxable	3,264	4,000	4,000	0.00%
Professional Services	2,660	8,700	8,700	0.00%
Repairs & Maintenance	3,547	6,148	6,148	0.00%
Maintenance Service Contracts	29,821	33,821	36,022	6.51%
Advertising Services	508	2,500	2,500	0.00%
Utilities	40,814	45,000	45,000	0.00%
Postage	1,467	2,000	2,000	0.00%
Telephone (Voice and Fax)	32,691	29,970	29,601	-1.23%
RMS Licenses	26,786	28,285	30,000	6.06%
Travel & Training	32,706	38,000	38,000	0.00%
Tolls & Parking	31	-	-	0.00%
Travel - Prisoner Extradition	6,020	-	-	0.00%
Special Investigate Task Force	3,267	2,000	2,000	0.00%
Operating Expenses	33,499	49,941	56,325	12.78%
Dues & Association Memberships	4,126	7,185	7,185	0.00%
Office Supplies	10,081	13,000	13,000	0.00%
Equipment-Small<\$5k	14,384	28,559	8,700	-69.54%
Copier Lease	6,177	6,058	2,268	-62.56%
Copier Service/Supply Contract	-	-	1,200	100.00%
Computer Software	500	500	500	0.00%
Computer Hardware<\$5k	2,720	3,000	3,000	0.00%
Fleet	246,178	280,176	265,000	-5.42%
Uniforms	34,539	78,497	78,497	0.00%
Capital Outlay	22,153	274,326	23,320	-91.50%
Total Operating Expenditures	\$ 4,640,993	5,283,785	5,203,963	-1.51%

EMERGENCY SERVICES

	FY 2020	FY 2021	FY 2022	%
	ACTUAL	AMENDED	ADOPTED	CHANGE
Salaries and Wages	\$ 278,891	327,167	334,437	2.22%
Overtime	233	500	505	1.00%
FICA (SS & Medicare)	20,528	25,065	25,623	2.23%
VRS - Retirement Benefits	25,903	34,065	38,614	13.35%
Hospital/Medical Plans	48,984	67,824	59,120	-12.83%
Group Life Insurance	3,438	4,384	4,422	0.87%
Deferred Comp	1,830	3,264	3,260	-0.12%
Uniforms Taxable	226	-	-	0.00%
Maintenance Service Contracts	20,506	22,300	23,700	6.28%
Advertising Services	-	250	250	0.00%
Postage	2,041	3,680	3,680	0.00%
Telephone (Voice and Fax)	4,020	3,854	3,854	0.00%
Travel & Training	3,314	4,285	4,285	0.00%
Dues & Association Membership	349	498	498	0.00%
Office Supplies	2,393	3,631	3,631	0.00%
Equipment-Small<\$5k	491	2,500	2,500	0.00%
Medical Supplies	351	-	-	0.00%
Medical Services	-	140	-	-100.00%
Copier Lease	3,929	3,950	2,268	-42.58%
Copier Service/Supply Contract	-	-	1,200	100.00%
Computer Software <\$5k	180	200	200	0.00%
Fleet	966	4,000	4,000	0.00%
Uniforms	895	825	825	0.00%
Total Operating Expenditures	\$ 419,468	512,382	516,872	0.88%

FIRE & RESCUE RESPONSE

	FY 2020 ACTUAL	FY 2021 AMENDED	FY 2022 ADOPTED	% CHANGE
Salaries And Wages	\$ 1,020,868	1,221,841	1,402,609	14.79%
Overtime	100,665	163,423	127,442	-22.02%
Holiday Pay	55,165	56,675	67,342	18.82%
Part-Time Salaries	1,022,951	854,290	817,406	-4.32%
FICA (SS & Medicare)	162,887	180,340	184,732	2.44%
VRS - Retirement Benefits	100,478	127,194	164,105	29.02%
Medical/Dental Plans	249,027	326,040	357,306	9.59%
Group Life Insurance	13,336	16,373	18,795	14.79%
Deferred Comp	7,035	8,945	9,870	10.34%
Uniforms Taxable	11,923	-	-	0.00%
Professional Services	7,959	8,355	8,743	4.64%
EMS Service Contracts	9,440	20,000	21,000	5.00%
Maintenance Service Contracts	14,961	23,035	24,708	7.26%
Utilities	635	800	800	0.00%
Telephone (Voice And Fax)	14,795	15,264	17,064	11.79%
Travel & Training	6,786	11,820	11,820	0.00%
Four-4-Life EMS Support	35,122	47,137	40,000	-15.14%
Hampton Roads Planning Distric	-	5,865	5,865	0.00%
Contribution State Forrestry	10,093	10,093	10,093	0.00%
Dues & Association Memberships	5,827	-	-	0.00%
Office Supplies	362	70	425	507.14%
Medical Supplies	40,824	55,070	30,850	-43.98%
Medical Services	6,183	8,800	8,800	0.00%
Fleet	5,041	4,500	4,500	0.00%
Uniforms	749	14,500	14,500	0.00%
PPE & Safety	9,448	10,000	10,000	0.00%
Capital Outlay	-	318,997	-	-100.00%
Total Operating Expenditures	\$ 2,912,561	3,509,427	3,358,775	-4.29%

STATION SERVICES - FIRE & RESCUE

	FY 2020 ACTUAL	FY 2021 AMENDED	FY 2022 ADOPTED	% CHANGE
Utilities-Volunteer Depts	107,053	117,000	117,000	0.00%
Fuel - Volunteer	-	-	57,000	100.00%
Volunteer Dept-Insurance	195,203	211,313	211,313	0.00%
Travel & Training	-	-	10,000	100.00%
Fire Programs Fund Expense	82,347	100,665	93,579	-7.04%
Contribution Carrollton VFR	237,168	182,801	162,600	-11.05%
Contribution-Carrsville VFR	113,838	125,100	94,186	-24.71%
Contribution RushmereVF	58,700	67,100	63,500	-5.37%
Contribution Smithfield VF	162,850	242,000	197,744	-18.29%
Contribution Windsor VF	102,500	136,000	167,300	23.01%
Contribution IOWVR	197,000	219,500	210,000	-4.33%
Contribution Windsor VR	53,500	54,750	37,398	-31.69%
Total Station Services - Fire	1,310,158	1,456,229	1,421,620	-2.38%

WESTERN TIDEWATER REGIONAL JAIL

	FY 2020 ACTUAL	FY 2021 AMENDED	FY 2022 ADOPTED	% CHANGE
Professional Services	\$ 1,074,415	1,293,333	1,293,333	0.00%
Total Operating Expenditures	\$ 1,074,415	1,293,333	1,293,333	0.00%

INSPECTIONS

	FY 2020 ACTUAL	FY 2021 AMENDED	FY 2022 ADOPTED	% CHANGE
Salaries and Wages	\$ 291,336	315,888	462,472	46.40%
FICA (SS & Medicare)	20,572	24,139	35,379	46.56%
VRS - Retirement Benefits	28,182	33,465	53,776	60.69%
Hospital/Medical Plans	69,023	77,147	108,481	40.62%
Group Life Insurance	3,739	4,233	6,159	45.50%
Deferred Comp	1,478	1,718	2,940	71.13%
Uniforms Taxable	125	1,916	2,266	18.27%
Professional Services	18,500	15,000	15,000	0.00%
Postage	133	600	600	0.00%
Telephone (Voice and Fax)	2,480	3,431	3,771	9.91%
Travel & Training	434	5,000	5,000	0.00%
Tolls & Parking	-	50	50	0.00%
Dues & Association Membership	781	1,400	1,400	0.00%
Office Supplies	1,662	2,568	3,500	36.29%
Copier Lease	2,356	2,365	2,365	0.00%
Copier Service/Supply Contract	-	-	1,200	100.00%
Computer Software <\$5k	248	-	-	0.00%
Fleet	5,658	12,922	12,922	0.00%
Books/Subscriptions	243	4,550	4,550	0.00%
Equipment/Machinery	6,530	15,570	18,070	16.06%
Total Operating Expenditures	\$ 453,480	521,962	739,901	41.75%

ANIMAL CONTROL

	FY 2020	FY 2021	FY 2022	%
	ACTUAL	AMENDED	ADOPTED	CHANGE
Salaries and Wages	\$ 224,080	253,660	255,880	0.88%
Overtime	27,654	20,909	31,310	49.74%
Part-Time Salaries	11,276	20,100	20,676	2.87%
FICA (SS & Medicare)	18,877	22,543	23,551	4.47%
VRS - Retirement Benefits	22,154	27,783	29,879	7.54%
Hospital/Medical Plans	77,955	101,128	81,538	-19.37%
Group Life Insurance	2,912	3,400	3,422	0.65%
Deferred Comp	1,715	2,100	1,680	-20.00%
Repairs & Maintenance	2,343	2,380	2,380	0.00%
Advertising Services	-	1,100	1,100	0.00%
Veterinarian Services	52,908	55,000	55,000	0.00%
Utilities	16,106	22,000	22,000	0.00%
Postage	-	140	140	0.00%
Telephone (Voice and Fax)	1,419	1,418	1,418	0.00%
Travel & Training	650	3,000	3,000	0.00%
Operating Expenses	31,643	32,280	31,800	-1.49%
Dues & Association Memberships	-	120	120	0.00%
Office Supplies	1,401	2,000	2,125	6.25%
Equipment-Small<\$5k	7,813	1,000	1,000	0.00%
Copier Lease	1,971	2,125	2,125	0.00%
Fleet	21,983	21,696	21,696	0.00%
Uniforms	2,590	3,000	3,000	0.00%
Total Operating Expenditures	\$ 527,450	598,882	594,840	-0.67%

PUBLIC WORKS ADMINISTRATION

	FY 2020	FY 2021	FY 2022	%
	ACTUAL	AMENDED	ADOPTED	CHANGE
Salaries and Wages	\$ 193,576	197,017	207,586	5.36%
FICA (SS & Medicare)	13,901	14,932	15,880	6.35%
FICA *	-	126	-	-100.00%
VRS - Retirement Benefits	19,106	20,510	23,393	14.06%
Hospital/Medical Plans	47,323	47,074	46,461	-1.30%
Group Life Insurance	2,536	2,640	2,679	1.48%
Deferred Comp	805	841	840	-0.12%
Utilities	4,067	5,200	5,200	0.00%
Postage	4	75	75	0.00%
Telephone (Voice and Fax)	995	982	982	0.00%
Travel & Training	-	250	250	0.00%
P Card Suspense	-	1	1	0.00%
Dues & Association Membership	1,674	-	-	0.00%
Office Supplies	901	1,500	1,500	0.00%
Copier Lease	1,487	1,456	1,134	-22.12%
Copier Service/Supply Contract	-	-	650	100.00%
Fleet	9,719	11,480	11,480	0.00%
Total Operating Expenditures	\$ 296,093	304,084	318,111	4.61%

PUBLIC WORKS - CAPITAL PROGRAMS & INS%

	FY 2020	FY 2021	FY 2022	%
	ACTUAL	AMENDED	ADOPTED	CHANGE
Salaries And Wages	\$ 49,945	50,361	51,649	2.56%
FICA (SS & Medicare)	3,599	3,853	3,951	2.54%
VRS - Retirement Benefits	4,930	5,243	6,043	15.26%
Medical/Dental Plans	14,207	13,939	13,939	0.00%
Group Life Insurance	654	676	692	2.37%
Uniforms Taxable	117	-	-	0.00%
Telephone (Voice And Fax)	1,213	1,205	1,205	0.00%
Travel & Training	179	800	800	0.00%
Operating Expenses	41	400	400	0.00%
Fuel	6,161	4,783	4,783	0.00%
PPE & Safety	-	800	800	0.00%
Total Operating Expenditures	\$ 81,045	82,060	84,262	2.68%

PUBLIC WORKS - REFUSE

	FY 2020	FY 2021	FY 2022	%
	ACTUAL	AMENDED	ADOPTED	CHANGE
Salaries and Wages	\$ 345,130	350,448	365,846	4.39%
Overtime	16,877	11,637	10,771	-7.44%
Part-Time Salaries	392,144	398,947	409,726	2.70%
FICA (SS & Medicare)	55,831	58,197	60,155	3.36%
VRS - Retirement Benefits	35,326	37,932	42,804	12.84%
Hospital/Medical Plans	97,969	97,397	107,206	10.07%
Group Life Insurance	4,523	4,697	4,902	4.36%
Deferred Comp	3,360	4,123	3,360	-18.51%
Uniforms Taxable	4,571	-	-	0.00%
Repairs & Maintenance	52,355	58,252	50,000	-14.17%
Contracted Services	14,489	15,792	15,200	-3.75%
Purchased Services-SPSA	1,154,668	1,184,100	1,392,600	17.61%
Utilities	17,344	17,000	17,000	0.00%
Telephone (Voice and Fax)	5,100	5,219	6,758	29.49%
Travel & Training	955	4,790	4,790	0.00%
Operating Expenses	4,617	5,362	9,052	68.82%
Landfill Post-Closure Cost	93,039	264,976	190,000	-28.30%
Dues & Association Membership	82	844	699	-17.18%
Equipment-Small<\$5k	6,002	300	-	-100.00%
Fleet	172,196	227,567	200,000	-12.11%
Uniforms	-	4,500	4,500	0.00%
PPE & Safety	900	3,500	6,700	91.43%
Total Operating Expenditures	\$ 2,477,478	2,755,580	2,902,069	5.32%

PUBLIC WORKS - BLDGS & GROUNDS

	FY 2020	FY 2021	FY 2022	%
	ACTUAL	AMENDED	ADOPTED	CHANGE
Salaries and Wages	\$ 410,782	424,723	445,142	4.81%
Overtime	7,906	6,575	6,060	-7.83%
Part-Time Salaries	158,649	188,563	166,922	-11.48%
FICA (SS & Medicare)	42,343	47,420	47,286	-0.28%
VRS - Retirement Benefits	41,667	45,864	52,082	13.56%
Hospital/Medical Plans	115,407	115,762	127,146	9.83%
Group Life Insurance	5,381	5,692	5,965	4.80%
Deferred Comp	2,800	2,940	2,940	0.00%
Uniforms Taxable	7,989	-	-	0.00%
Repairs & Maintenance	164,933	214,790	206,000	-4.09%
Maintenance Service Contracts	97,729	182,190	111,000	-39.07%
Generator Maintenance Program	14,083	28,981	22,000	-24.09%
Contracted Services	19,421	-	-	0.00%
Utilities	205,942	204,300	204,300	0.00%
Telephone (Voice and Fax)	10,745	9,621	11,310	17.56%
Travel & Training	-	2,910	2,910	0.00%
P Card Suspense	-	1	1	0.00%
Equipment-Small<\$5k	6,737	5,900	4,900	-16.95%
Fleet	23,530	24,240	24,240	0.00%
Uniforms	-	8,000	8,000	0.00%
PPE & Safety	-	15,763	15,763	0.00%
Operating Supplies	28,995	38,922	20,604	-47.06%
County Signage	5,450	5,000	5,000	0.00%
Capital Outlay Additions	-	46,440	-	-100.00%
Capital Outlay	-	5,100	5,100	0.00%
Total Operating Expenditures	\$ 1,370,489	1,629,697	1,494,671	-8.29%

PUBLIC WORKS - TRANSPORTATION

	FY 2020	FY 2021	FY 2022	%
	ACTUAL	AMENDED	ADOPTED	CHANGE
Salaries And Wages	\$ 106,072	113,243	117,526	3.78%
Other Compensation	100	200	-	-100.00%
FICA (SS & Medicare)	7,367	8,664	8,991	3.77%
VRS - Retirement Benefits	10,427	11,789	13,587	15.25%
Hospital/Medical Plans	25,039	28,146	28,146	0.00%
Group Life Insurance	1,384	1,518	1,556	2.50%
Deferred Comp	665	840	840	0.00%
Professional Services	41,727	71,261	50,000	-29.84%
Advertising	-	400	400	0.00%
Utilities	59,451	59,500	59,500	0.00%
Postage	48	200	200	0.00%
Telephone (Voice And Fax)	865	879	879	0.00%
Travel & Training	(20)	1,340	1,340	0.00%
Operating Expenses	148	-	-	0.00%
Office Supplies	1,122	400	400	0.00%
Computer Software <\$5k	360	360	360	0.00%
PPE & Safety	-	200	200	0.00%
Total Operating Expenditures	\$ 254,755	298,940	283,925	-5.02%

PARKS & RECREATION

	FY 2020	FY 2021	FY 2022	%
	ACTUAL	AMENDED	ADOPTED	CHANGE
Salaries and Wages	\$ 168,091	169,522	178,212	5.13%
Overtime	5,924	1,000	1,717	71.70%
FICA (SS & Medicare)	13,085	13,045	13,765	5.52%
VRS - Retirement Benefits	17,801	19,055	20,336	6.72%
Hospital/Medical Plans	24,492	24,043	24,043	0.00%
Group Life Insurance	2,202	2,272	2,329	2.51%
Deferred Comp	1,260	1,260	1,260	0.00%
Uniforms Taxable	209	-	-	0.00%
Postage	295	500	500	0.00%
Telephone (Voice and Fax)	4,260	4,383	4,383	0.00%
Travel & Training	6,334	6,755	6,955	2.96%
Dues & Association Membership	991	1,128	1,000	-11.35%
Office Supplies	3,370	5,425	4,000	-26.27%
Copier Lease	6,665	7,674	4,536	-40.89%
Copier Service/Supply Contract	-	-	2,400	100.00%
Uniforms	-	225	200	-11.11%
Books/Subscriptions	49	100	100	0.00%
Total Operating Expenditures	\$ 255,027	256,387	265,736	3.65%

PARKS & RECREATION - PROGRAMS

	FY 2020	FY 2021	FY 2022	%
	ACTUAL	AMENDED	ADOPTED	CHANGE
Salaries And Wages	\$ 209,487	213,345	217,994	2.18%
Overtime	1,603	-	1,818	100.00%
Part-Time Salaries	88,597	111,482	125,273	12.37%
Other Compensation	3,850	6,600	6,600	0.00%
FICA (SS & Medicare)	22,673	24,848	26,399	6.24%
VRS - Retirement Benefits	21,193	22,822	25,505	11.76%
Medical/Dental Plans	33,210	32,778	52,189	59.22%
Group Life Insurance	2,744	2,859	2,921	2.17%
Deferred Comp	1,260	3,077	1,260	-59.05%
Marketing	6,814	14,350	14,350	0.00%
Utilities	39,691	45,000	45,000	0.00%
Telephone (Voice And Fax)	2,386	2,309	2,309	0.00%
Lease/Rental of Buildings	-	1	1	0.00%
Travel & Training	8,626	7,477	7,477	0.00%
Contribution-Smfd Ballpark	50,000	50,000	-	-100.00%
Special Events	18,811	37,800	41,875	10.78%
Dues & Association Memberships	1,808	2,223	2,150	-3.28%
Equipment-Small<\$5k	-	5,200	5,200	0.00%
Uniforms	-	350	350	0.00%
Athletics	19,896	83,421	72,458	-13.14%
Camps	20,912	31,686	31,196	-1.55%
Instuctor Led Classes	4,834	17,627	17,627	0.00%
Recreation (Gym, etc.)	8,282	13,501	13,425	-0.56%
Senior Adult Programming	17,381	31,398	31,868	1.50%
Windsor Center	2,057	10,288	10,240	-0.47%
Total Operating Expenditures	\$ 586,114	770,442	755,485	-1.94%

PARKS & RECREATION - GATEWAYS & GROUNDS

	FY 2020	FY 2021	FY 2022	%
	ACTUAL	AMENDED	ADOPTED	CHANGE
Salaries And Wages	\$ 438,752	452,930	462,213	2.05%
Overtime	38,887	26,137	28,280	8.20%
Part-Time Salaries	-	-	16,934	100.00%
FICA (SS & Medicare)	34,071	36,627	38,818	5.98%
VRS - Retirement Benefits	45,062	49,141	54,036	9.96%
Medical/Dental Plans	134,818	129,908	163,498	25.86%
Group Life Insurance	5,756	6,066	6,189	2.03%
Deferred Comp	4,900	5,070	5,040	-0.59%
Uniforms Taxable	6,225	-	-	0.00%
Professional Services	3,177	-	-	0.00%
Repairs & Maintenance	19,205	31,840	30,000	-5.78%
Roadway Beautification	1,025	1,500	1,500	0.00%
Telephone (Voice And Fax)	2,476	2,425	2,425	0.00%
Lease/Rental of Equipment	7,012	8,000	8,000	0.00%
Lease/Rental of Buildings	-	1	-	-100.00%
Travel & Training	2,398	4,800	4,800	0.00%
Dues & Association Memberships	470	800	800	0.00%
Fleet	32,514	50,480	50,480	0.00%
Uniforms	-	6,300	6,300	0.00%
PPE & Safety	2,233	6,040	6,450	6.79%
Operating Supplies	41,319	53,088	53,000	-0.17%
Equipment/Machinery	-	-	23,750	100.00%
Capital Outlay	154,885	41,586	38,541	-7.32%
Total Operating Expenditures	\$ 975,185	912,739	1,001,054	9.68%

BLACKWATER REGIONAL LIBRARY

	FY 2020	FY 2021	FY 2022	%
	ACTUAL	AMENDED	ADOPTED	CHANGE
Other Compensation	\$ 1,550	2,500	2,500	0.00%
Utilities	29,484	34,400	34,400	0.00%
Contributions-BlkwtrLibrary	806,748	833,737	854,590	2.50%
Total Operating Expenditures	\$ 837,782	870,637	891,490	2.40%

PLANNING & ZONING

	FY 2020	FY 2021	FY 2022	%
	ACTUAL	AMENDED	ADOPTED	CHANGE
Salaries and Wages	\$ 579,660	623,894	519,641	-16.71%
Compensation	10,500	23,750	20,000	-15.79%
FICA (SS & Medicare)	41,536	47,717	39,753	-16.69%
VRS - Retirement Benefits	57,599	66,736	60,435	-9.44%
Hospital/Medical Plans	115,081	121,651	88,891	-26.93%
Group Life Insurance	7,473	8,360	6,922	-17.20%
Deferred Comp	3,772	4,207	2,100	-50.08%
Professional Services	70,272	49,480	45,000	-9.05%
Advertising Services	9,747	13,000	13,000	0.00%
Postage	1,035	3,000	3,000	0.00%
Telephone (Voice and Fax)	3,005	2,863	4,725	65.04%
Travel & Training	2,623	5,900	5,900	0.00%
Tolls & Parking	-	-	70	100.00%
Operating Expenses	3,079	7,650	7,250	-5.23%
Dues & Association Membership	3,160	2,900	2,900	0.00%
Office Supplies	3,265	5,065	5,000	-1.28%
Copier Lease	4,239	4,209	1,369	-67.47%
Copier Service/Supply Contract	-	-	650	100.00%
Fleet	2,224	5,405	3,360	-37.84%
Uniforms	142	250	250	0.00%
Total Operating Expenditures	\$ 918,412	996,037	830,216	-16.65%

ECONOMIC DEVELOPMENT

	FY 2020	FY 2021	FY 2022	%
	ACTUAL	AMENDED	ADOPTED	CHANGE
Salaries and Wages	\$ 271,496	277,142	284,712	2.73%
FICA (SS & Medicare)	19,788	21,202	21,781	2.73%
VRS - Retirement Benefits	27,249	29,376	33,194	13.00%
Hospital/Medical Plans	64,411	63,223	63,223	0.00%
Group Life Insurance	3,557	3,714	3,802	2.37%
Deferred Comp	1,680	1,680	1,680	0.00%
Professional Services	3,285	10,000	10,000	0.00%
Advertising Services	-	500	500	0.00%
Marketing	23,321	52,199	46,908	-10.14%
Economic Development Incentive	63,110	1,886,480	500,000	-73.50%
Postage	90	600	600	0.00%
Telephone (Voice and Fax)	2,406	2,990	3,290	10.03%
Travel & Training	6,180	17,000	17,000	0.00%
Tolls & Parking	166	275	275	0.00%
Program Grants	-	430,680	-	-100.00%
Dues & Association Membership	41,573	47,881	48,954	2.24%
Office Supplies	1,101	2,774	2,500	-9.88%
Copier Lease	3,565	3,505	2,268	-35.29%
Copier Service/Supply Contract	-	-	1,200	100.00%
Fleet	1,289	2,000	2,000	0.00%
Books/Subscriptions	241	150	202	34.67%
Total Operating Expenditures	\$ 534,508	2,853,371	1,044,089	-63.41%

TOURISM

	FY 2020	FY 2021	FY 2022	%
	ACTUAL	AMENDED	ADOPTED	CHANGE
Salaries and Wages	\$ 239,347	241,343	248,607	3.01%
Part-Time Salaries	40,658	52,778	53,596	1.55%
FICA (SS & Medicare)	20,943	22,500	23,119	2.75%
VRS - Retirement Benefits	24,257	25,860	28,941	11.91%
Hospital/Medical Plans	41,328	41,155	48,086	16.84%
Group Life Insurance	3,135	3,235	3,315	2.47%
Deferred Comp	1,260	1,260	1,260	0.00%
Professional Services	-	1,000	250	-75.00%
Repairs & Maintenance	26	250	250	0.00%
Marketing	52,907	60,000	60,000	0.00%
Salty Southern Route	13,334	7,000	7,000	0.00%
Internal Service Charge IT	18,345	17,681	17,988	1.74%
Internal Service Chrg-Risk Mgt	5,581	5,581	5,581	0.00%
Utilities	2,415	3,100	2,687	-13.32%
Postage	149	1,000	500	-50.00%
Telephone (Voice and Fax)	4,597	2,985	4,170	39.70%
Lease/Rental of Buildings	28,632	30,000	30,000	0.00%
Travel & Training	3,604	2,294	4,500	96.15%
Tolls & Parking	100	125	125	0.00%
Special Events	12,973	24,560	23,000	-6.35%
Dues & Association Membership	1,935	2,033	2,033	0.00%
Office Supplies	2,078	4,600	2,850	-38.04%
Copier Lease	2,997	3,000	2,268	-24.40%
Copier Service/Supply Contract	-	-	1,200	100.00%
Fleet	587	1,251	751	-39.97%
Redemption Of Principal	-	2,549	5,145	101.82%
Interest Payments	-	157	268	71.13%
Total Operating Expenditures	\$ 521,188	557,297	577,490	3.62%

FARMER'S MARKET

	FY 2020	FY 2021	FY 2022	%
	ACTUAL	AMENDED	ADOPTED	CHANGE
Part-Time Salaries	\$ 19,967	20,300	20,877	2.84%
FICA (SS & Medicare)	1,527	1,553	1,597	2.83%
Telephone (Voice And Fax)	546	610	610	0.00%
Farmer's Market	9,576	12,017	11,327	-5.74%
Total Operating Expenditures	\$ 31,616	34,480	34,411	-0.20%

VINTAGE MARKET

	FY 2020	FY 2021	FY 2022	%
	ACTUAL	AMENDED	ADOPTED	CHANGE
Part-Time Salaries	\$ 10,763	20,000	20,232	1.16%
FICA (SS & Medicare)	823	1,530	1,548	1.18%
Telephone (Voice And Fax)	996	1,090	1,090	0.00%
Vintage Market	7,260	18,350	19,350	5.45%
Total Operating Expenditures	\$ 19,843	40,970	42,220	3.05%

COMMUNICATIONS

	FY 2020	FY 2021	FY 2022	%
	ACTUAL	AMENDED	ADOPTED	CHANGE
Salaries And Wages	\$ 31,524	32,151	33,215	3.31%
Part-Time Salaries	7,718	9,002	8,225	-8.63%
FICA (SS & Medicare)	2,794	3,145	3,171	0.83%
VRS - Retirement Benefits	3,111	3,347	3,839	14.70%
Medical/Dental Plans	15,774	15,665	15,487	-1.14%
Group Life Insurance	414	432	440	1.85%
Deferred Comp	420	425	420	-1.18%
Professional Services	-	1,275	1,275	0.00%
Postage	6,374	5,000	5,000	0.00%
Telephone (Voice And Fax)	78	626	626	0.00%
Lease/Rental of Equipment	4,563	5,200	5,200	0.00%
Operating Expenses	1,089	1,500	1,500	0.00%
Office Supplies	-	250	250	0.00%
Total Operating Expenditures	\$ 73,858	78,018	78,648	0.81%

COOPERATIVE EXTENSION

	FY 2020	FY 2021	FY 2022	%
	ACTUAL	AMENDED	ADOPTED	CHANGE
Professional Services	\$ 59,061	66,744	68,393	2.47%
Telephone (Voice and Fax)	313	332	332	0.00%
Travel & Training	155	750	750	0.00%
Dues & Association Membership	186	300	300	0.00%
Office Supplies	411	448	400	-10.71%
Copier Lease	2,789	2,700	2,268	-16.00%
Copier Service/Supply Contract	-	-	1,200	100.00%
Total Operating Expenditures	\$ 62,915	71,274	73,643	3.32%

NON-DEPARTMENTAL

	FY 2020 ACTUAL	FY 2021 AMENDED	FY 2022 ADOPTED	% CHANGE
FICA (SS & Medicare)	\$ (3)	-	-	0.00%
VRS - Retirement Benefits	(699)	-	-	0.00%
Unemployment Insurance	5,762	-	-	0.00%
Internal Service Charge IT	836,132	888,644	931,668	4.84%
Internal Service Chrg-Risk Mgt	615,852	636,735	636,735	0.00%
Payment-Tax Relief	432,041	963,000	1,116,000	15.89%
Office Supplies	96	-	-	0.00%
PPE & Safety	777	-	-	0.00%
Capital Outlay-Lease	318,513	958,450	683,500	-28.69%
Transfer to Technology Fund	-	192	-	-100.00%
Contingency	-	1,095,324	300,000	-72.61%
Total Operating Expenditures	\$ 2,208,471	4,542,345	3,667,903	-19.25%

TRANSFERS

	FY 2020 ACTUAL	FY 2021 AMENDED	FY 2022 ADOPTED	% CHANGE
Transfer to County Fair	\$ 61,700	71,200	70,000	-1.69%
Transfer to E911 Fund	457,135	871,522	1,007,787	15.64%
Transfer to CSA	156,429	190,000	187,537	-1.30%
Transfer to Grant Fund	-	41,777	32,000	-23.40%
Transfer to Capital Projects	563,739	16,875	686,744	3969.59%
Transfer to Social Services	755,825	1,091,633	1,301,556	19.23%
Transfer to Public Utilities	2,330,473	3,772,516	3,770,821	-0.04%
Transfer to PU Capital	1,439,966	-	-	0.00%
Transf to Stormwater Operating	5,245	4,231	-	-100.00%
Transfer to Technology Fund	22,120	52,980	-	-100.00%
Transfer to Risk Management	-	1,173	-	-100.00%
Transfer To Schools	26,521,324	27,760,840	26,711,613	-3.78%
Trsf School-Maint & Repair	533,082	500,000	250,000	-50.00%
Total Operating Expenditures	\$ 32,847,037	34,374,747	34,018,058	-1.04%

DEBT SERVICE

	FY 2020 ACTUAL	FY 2021 AMENDED	FY 2022 ADOPTED	% CHANGE
Redemption of Principal	\$ 3,259,570	3,021,765	3,411,429	12.90%
Redempt Principal-Schools	3,777,038	4,031,589	4,079,516	1.19%
Principal (Lease)	379,840	446,495	512,000	14.67%
Interest Payments	2,308,519	2,004,579	1,819,404	-9.24%
Interest Pay Schools	1,934,335	1,820,758	2,270,871	24.72%
Interest (Lease)	27,796	28,540	33,000	15.63%
Administrative Fees	15,350	20,000	20,000	0.00%
PACE Interest Payments	209,836	209,836	209,836	0.00%
Debt Service Reserve	-	198,567	990,000	398.57%
Total Operating Expenditures	\$ 11,912,284	11,782,129	13,346,056	13.27%

OTHER PUBLIC SERVICE/ CONTRIBUTIONS

	FY 2020	FY 2021	FY 2022	%
	ACTUAL	AMENDED	ADOPTED	CHANGE
For KIDS	\$ 5,000	5,000	7,500	50.00%
Hampton Roads Workforce Council	9,079	9,079	9,079	0.00%
WTCS Board	184,771	217,774	250,777	15.15%
W. Tidewater Health District	530,000	569,588	600,000	5.34%
Smithfield/ Museum	82,593	95,000	95,000	0.00%
CASA	20,000	20,000	22,500	12.50%
Chamber of Commerce	12,500	12,500	14,000	12.00%
Hampton Roads Planning District	29,625	30,935	32,130	3.86%
Independence Center	5,000	5,000	7,500	50.00%
Hmpt Rds Military & Fed Fac Al	18,667	18,746	18,825	0.42%
Genieve Shelter	11,000	11,000	15,000	36.36%
Christian Outreach Program	20,000	87,000	27,500	-68.39%
Paul D Camp Community College	20,000	20,000	20,000	0.00%
Peanut Soil & Water Conserv	8,000	8,000	8,000	0.00%
Sr Services of Southeastern VA	55,192	56,000	182,089	225.16%
Smart Beginnings	8,000	8,000	10,000	25.00%
Isle of Wight Arts League	9,000	4,500	4,500	0.00%
Western Tidewater Free Clinic	65,000	50,000	65,000	30.00%
Town of Windsor	12,500	12,500	-	-100.00%
Franklin Annex. Revenue Share	1,037,173	1,080,000	1,071,000	-0.83%
Miscellaneous - 1790 Courthouse	-	-	5,000	100.00%
Juvenile & Domestic Dist Court	4,956	-	-	0.00%
Drug Court	-	35,000	35,000	0.00%
Total Operating Expenditures	\$ 2,148,057	2,355,622	2,500,400	6.15%
TOTAL GENERAL FUND EXPENDITURES	75,543,236	85,170,893	84,220,438	-1.12%



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Enterprise Funds



Isle of Wight County
Adopted FY2021-22 Operating Budget - May 13, 2021

Enterprise Funds

	Public Utilities Fund	Stormwater Fund	Totals
Projected Revenues	\$ 6,161,440	\$ 1,436,376	\$ 7,597,816
Projected Expenses	\$ 10,339,324	\$ 1,436,376	\$ 11,775,700
 Sub-Total	 \$ (4,177,884)	 \$ -	 \$ (4,177,884)
 Transfer from General Fund	 \$ 3,770,821	 \$ -	 \$ 3,770,821
Lease Proceeds	88,000		
Transfer from Debt Service	254,709	-	254,709
Contingency Reserve	64,354	-	64,354
 Total Transfers	 \$ 4,177,884	 \$ -	 \$ 4,089,884
 Over/(Under)	 \$ -	 \$ -	 \$ -

Isle of Wight County
Adopted FY 2021-22 Operating Budget - May 13, 2021

Public Utilities Fund

	FY 2020 ACTUAL	FY 2021 AMENDED	FY 2022 ADOPTED	% CHANGE
FEES & LICENSES				
Inspection Fees	\$ 9,869	8,000	40,000	400.00%
Water Connection Fees	464,000	300,000	400,000	33.33%
New Account Fee	19,770	15,000	20,000	33.33%
Administration Fees	2,967	3,000	3,000	0.00%
Sewer Connection Fee	506,100	275,000	370,000	34.55%
Disconnect/Reconnect Fee	19,658	30,000	30,000	0.00%
Total Fees & Licenses	\$ 1,022,365	631,000	863,000	36.77%
REVENUE FROM USE				
Property Rental	\$ 31,940	31,940	31,940	0.00%
Total Revenue from Use	\$ 31,940	31,940	31,940	0.00%
CHARGES FOR SERVICES				
Interest Revenue	\$ 83,789	100,000	80,000	-20.00%
Public Utility Late Fees	17,540	15,000	15,000	0.00%
Sewage Collection Fees	1,578,243	1,425,000	1,600,000	12.28%
Sewage Treatment Fees	66,673	78,000	70,000	-10.26%
Sale of Water	3,561,521	3,400,000	3,500,000	2.94%
Total Charges for Services	\$ 5,307,766	5,018,000	5,265,000	4.92%
RECOVERED COST				
Sale of Recyclables	\$ 4,004	2,000	500	-75.00%
Total Recovered Cost	\$ 4,004	2,000	500	-75.00%
MISCELLANEOUS				
Restitution	\$ 84,506	-	-	0.00%
Miscellaneous	2,230	1,000	1,000	0.00%
Total Miscellaneous	\$ 86,736	1,000	1,000	0.00%
OTHER SOURCES & USES				
Capital Lease Proceeds	-	-	88,000	100.00%
TRANSFERS				
Transfer From General Fund	\$ 3,799,950	3,778,531	3,770,821	-0.20%
Transfer from Debt Service	-	-	254,709	100.00%
Contingency Reserve	-	-	64,354	100.00%
Transfer from Assigned FB	-	47,308	-	-100.00%
Total Transfers	\$ 3,799,950	3,825,839	4,089,884	6.90%
TOTAL REVENUES	\$ 10,252,760	\$ 9,509,779	\$ 10,339,324	8.72%

Isle of Wight County
Adopted FY 2021-22 Operating Budget - May 13, 2021

PUBLIC UTILITIES FUND

	FY 2020 ACTUAL	FY 2021 AMENDED	FY 2022 ADOPTED	% CHANGE
EXPENSES				
PUBLIC UTILITIES - ADMINISTRATION				
Salaries and Wages	\$ 218,173	212,042	269,498	27.10%
Overtime	43	-	-	0.00%
FICA (SS & Medicare)	15,379	16,221	20,617	27.10%
VRS - Retirement Benefits	53,449	22,281	31,221	40.12%
Hospital/Medical Plans	49,544	47,928	57,723	20.44%
Group Life Insurance	2,732	2,842	3,576	25.83%
Deferred Comp	1,323	1,323	1,533	15.87%
Uniforms Taxable	338	500	500	0.00%
Advertising Services	0	500	500	0.00%
Postage	14,717	38,000	38,000	0.00%
Telephone (Voice and Fax)	3,106	2,538	3,162	24.59%
Travel & Training	1,514	3,000	4,000	33.33%
Tolls & Parking	13	200	200	0.00%
Operating Expenses	5,490	7,000	9,500	35.71%
Dues & Association Membership	57	1,360	1,360	0.00%
Office Supplies	9,030	10,059	10,700	6.37%
Equipment-Small<\$5k	-	-	500	100.00%
Copier Lease	2,615	4,400	1,134	-74.23%
Copier Service/Supply Contract	-	-	650	100.00%
Computer Hardware <\$5k	-	-	2,000	100.00%
Fleet	970	2,105	2,105	0.00%
Uniforms	-	-	500	100.00%
Amortz-DefrCost/Prem/Discount	(145,043)	-	-	0.00%
Total Public Utilities - Administration	\$ 233,450	372,299	458,979	23.28%
PUBLIC UTILITIES - WATER				
Salaries and Wages	\$ 239,790	308,002	366,047	18.85%
Overtime	21,553	20,000	20,200	1.00%
FICA (SS & Medicare)	18,841	25,092	29,548	17.76%
VRS - Retirement Benefits	25,351	34,616	42,177	21.84%
Hospital/Medical Plans	70,830	108,481	119,515	10.17%
Group Life Insurance	3,136	4,127	4,831	17.06%
Deferred Comp	2,750	3,360	3,360	0.00%
Uniforms Taxable	-	-	500	100.00%
Professional Services	17,640	129,821	60,000	-53.78%
HRPDC Fees	-	4,308	4,277	-0.72%
Repairs & Maintenance	126,762	160,142	283,000	76.72%
Contracted Services	29,395	185,914	60,000	-67.73%
Bulk Water Purchases	1,575,235	1,700,215	1,700,215	0.00%
Norfolk Water Contract	1,016,297	1,031,353	1,149,750	11.48%
Suffolk Water Contract	2,195,231	2,184,850	2,035,925	-6.82%
Utilities	21,930	22,440	22,940	2.23%
Telephone (Voice and Fax)	3,872	3,767	4,851	28.78%
Travel & Training	2,759	3,000	4,000	33.33%

Isle of Wight County
Adopted FY 2021-22 Operating Budget - May 13, 2021

PUBLIC UTILITIES FUND

	FY 2020	FY 2021	FY 2022	%
	ACTUAL	AMENDED	ADOPTED	CHANGE
Tolls & Parking	5	200	200	0.00%
Operating Expenses	11,652	22,130	15,300	-30.86%
Dues & Association Membership	34,755	49,744	49,744	0.00%
Equipment-Small<\$5k	-	-	500	100.00%
Computer Software <\$5k	200	200	20,000	9900.00%
Computer Hardware <\$5k	-	-	1,000	100.00%
Fleet	20,252	20,000	20,500	2.50%
Uniforms	4,221	3,850	9,500	146.75%
PPE & Safety	-	4,084	4,500	10.19%
Capital Outlay	0	50,000	50,000	0.00%
Total Public Utilities - Water	\$ 5,442,457	6,079,696	6,082,380	0.04%

PUBLIC UTILITIES - SEWER

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

Isle of Wight County
Adopted FY 2021-22 Operating Budget - May 13, 2021

PUBLIC UTILITIES FUND

	FY 2020	FY 2021	FY 2022	%
	ACTUAL	AMENDED	ADOPTED	CHANGE
PUBLIC UTILITIES - NON-DEPARTMENTAL				
OPEB Expense	\$ 18,904	-	-	0.00%
Unemployment Insurance	141	1,200	1,200	0.00%
Cost Allocation	166,858	162,340	230,722	42.12%
Internal Service Charge IT	74,183	83,206	86,341	3.77%
Internal Service Chrg-Risk Mgt	52,405	54,135	54,135	0.00%
Depreciation Expense	520,577	-	-	0.00%
Redemption Of Principal	-	340,890	1,004,830	194.77%
Principal (Lease)	-	35,785	49,000	36.93%
Interest Payments	1,376,630	1,370,139	989,638	-27.77%
Interest (Lease)	1,920	2,546	3,200	25.69%
Transfer To Capital Projects	-	-	50,000	100.00%
Capital Outlay - Lease vehicles	-	-	88,000	100.00%
Contingency	120	40,577	13,740	-66.14%
Total Public Utilities -Non-Departmental	\$ 2,211,738	2,090,818	2,570,806	22.96%
TOTAL EXPENSES				
	8,783,283	9,509,778	10,339,324	8.72%

Isle of Wight County
Adopted FY 2021-22 Operating Budget - May 13, 2021

Stormwater Fund

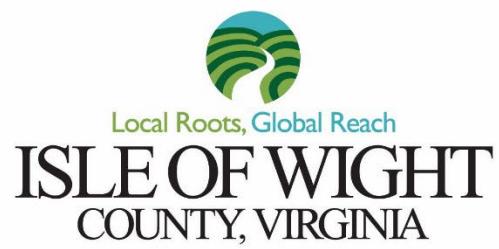
	FY 2020 ACTUAL	FY 2021 AMENDED	FY 2022 ADOPTED	% CHANGE
REVENUES				
PERMITS, FEES & LICENSES				
Stormwater Fee	\$ 1,281,330	1,275,000	1,300,000	1.96%
Stormwater Technology Fee	4,757	3,500	3,500	0.00%
Stormwater Inspection Fees	148,795	100,000	125,000	25.00%
VSMP Permit-State	3,463	5,000	5,000	0.00%
Total Permits, Fees & Licenses	\$ 1,438,345	\$ 1,383,500	\$ 1,433,500	3.61%
REVENUE FROM USE OF MONEY				
Interest Revenue	\$ 4,318	2,876	2,876	0.00%
Total Revenue from Use of Money	\$ 4,318	2,876	2,876	0.00%
TRANSFERS & OTHER				
Appropriated Fund Balance	\$ -	223,442	-	-100.00%
Transfer From General Fund	5,245	4,201	-	-100.00%
Transfer from Assigned FB	-	66,884	-	-100.00%
Total Transfers & Other	\$ 5,245	294,527	-	-100.00%
TOTAL REVENUES	\$ 1,447,907	1,680,903	1,436,376	-14.55%

Isle of Wight County
Adopted FY 2021-22 Operating Budget - May 13, 2021

Stormwater Fund

	FY 2020 ACTUAL	FY 2021 AMENDED	FY 2022 ADOPTED	% CHANGE
EXPENSES				
STORMWATER ADMINISTRATION				
Salaries And Wages	\$ 454,173	458,827	498,204	8.58%
Part-Time Salaries	730	500	1,000	100.00%
Other Compensation	850	2,800	1,300	-53.57%
FICA (SS & Medicare)	32,752	35,100	38,189	8.80%
VRS - Retirement Benefits	64,125	48,532	58,056	19.62%
Medical/Dental Plans	103,542	101,666	111,428	9.60%
Group Life Insurance	5,966	6,149	6,649	8.13%
OPEB Expense	(1,812)	-	-	0.00%
Deferred Comp	2,877	2,879	3,087	7.22%
Professional Services	68,577	416,268	100,000	-75.98%
HRPDC Stormwater Mgt. Fee	8,269	14,420	8,584	-40.47%
Advertising	-	1,000	1,000	0.00%
Contracted Services	1,350	50,000	50,000	0.00%
Cost Allocation	59,829	63,578	67,382	5.98%
Internal Service Charge IT	32,971	33,907	34,536	1.86%
Internal Service Chrg-Risk Mgt	15,523	16,035	16,035	0.00%
Utilities	2,451	3,900	3,900	0.00%
Postage	156	3,000	500	-83.33%
Telephone (Voice And Fax)	5,089	4,622	5,183	12.14%
Lease/Rental of Equipment	-	3,000	3,000	0.00%
Travel & Training	3,729	9,600	7,500	-21.88%
Tolls & Parking	-	100	-	-100.00%
Peanut Soil & Water Conserv Bd	8,000	8,000	8,000	0.00%
Operating Expenses	731	6,575	6,575	0.00%
VSMP Expense(State)	2,293	5,000	5,000	0.00%
Dues & Association Memberships	1,865	2,500	2,500	0.00%
Office Supplies	650	3,000	3,000	0.00%
Copier Lease	3,931	3,902	1,370	-64.89%
Copier Service/Supply Contract	-	-	630	100.00%
Computer Software <\$5k	2,783	-	-	0.00%
Fleet	3,342	10,580	7,500	-29.11%
Uniforms	-	845	845	0.00%
PPE & Safety	-	-	750	100.00%
Equipment/Machinery	2,076	7,500	9,900	32.00%
Vehicles	-	23,358	-	-100.00%
Computer Software	1,329	6,000	6,000	0.00%
Depreciation Expense	101,609	-	-	0.00%
Interest (Lease)	12	-	-	0.00%
Trsf. to SW Capital Projects	-	200,000	200,000	0.00%
Contingency	-	118,993	160,006	34.47%
Total Stormwater Administration	\$ 989,769	1,672,136	1,427,609	-14.62%
OTHER				
Stormwater Management Program	\$ 8,767	8,767	8,767	0.00%
Total Other Expenses	\$ 8,767	8,767	8,767	0.00%
TOTAL EXPENSES	\$ 998,536	1,680,903	1,436,376	-14.55%

Special Revenue Funds





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Isle of Wight County
Adopted FY2021-22 Operating Budget - May 13, 2021

Special Revenue Funds - Summary

	Children's Services Act	E911 Fund	Grants Fund	County Fair Fund	Social Services (DSS) Fund	Total
Projected Revenues	\$ 266,267	\$ 1,183,841	\$ 7,354,085	\$ 374,400	\$ 3,211,158	\$ 12,389,751
Projected Expenses	\$ 453,804	\$ 2,191,628	\$ 7,397,725	\$ 444,400	\$ 4,512,714	\$ 15,000,271
Sub-Total	\$ (187,537)	\$ (1,007,787)	\$ (43,640)	\$ (70,000)	\$ (1,301,556)	\$ (2,610,520)
Transfer from General Fund	\$ 187,537	\$ 1,007,787	\$ 43,640	\$ 70,000	\$ 1,301,556	\$ 2,610,520
Total Transfers	\$ 187,537	\$ 1,007,787	\$ 43,640	\$ 70,000	\$ 1,301,556	\$ 2,610,520
Over/(Under)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Isle of Wight County
Adopted FY 2021-22 Operating Budget - May 13, FY 2021

Children's Services Act (CSA)

	FY 2020 ACTUAL	FY 2021 AMENDED	FY 2022 ADOPTED	% CHANGE
REVENUES				
STATE REVENUE				
CSA Revenue	\$ 248,080	180,821	266,267	47.25%
Total State Revenue	\$ 248,080	180,821	266,267	47.25%
TRANSFERS				
Transfer From General Fund	\$ 156,429	190,000	187,537	-1.30%
Total Transfers	\$ 156,429	190,000	187,537	-1.30%
TOTAL REVENUES	\$ 404,509	370,821	453,804	22.38%
EXPENSES				
Other Compensation	\$ 50	-	600	0.00%
Ther Care/Res IVE	-	277,606	400,000	44.09%
Administrative Support-Suffolk	52,967	52,967	53,204	0.45%
Other Expenses	351,492	-	-	0.00%
Contingency	-	40,248	-	-100.00%
Total Expenses	\$ 404,509	370,821	453,804	22.38%
TOTAL EXPENSES	\$ 404,509	370,821	453,804	22.38%

Isle of Wight County
Adopted FY FY 2021-22 Operating Budget - May 13, FY 2021

Emergency Communications System (E911)

	FY 2020	FY 2021	FY 2022	%
	ACTUAL	AMENDED	ADOPTED	CHANGE
REVENUES				
OTHER LOCAL TAX				
IOW Communication Tax E-911	\$ 393,085	386,400	380,000	-1.66%
Smfd Communication Tax	69,839	68,586	67,400	-1.73%
Windsor Communication Tax	19,695	19,320	19,000	-1.66%
Total Other Local Tax	\$ 482,619	474,306	466,400	-1.67%
MISCELLANEOUS				
RAD-Emergency Program	\$ 5,000	5,000	5,000	0.00%
Joint Service Smithfield	134,601	252,350	279,583	10.79%
Joint Service Windsor	43,174	80,942	90,047	11.25%
Total Miscellaneous	\$ 182,775	338,292	374,630	10.74%
STATE REVENUE				
911 Wireless	\$ 123,292	129,000	129,000	0.00%
State Comp Bd Reimbursement	175,115	134,048	213,811	59.50%
Total Other Revenue	\$ 298,407	263,048	342,811	30.32%
TRANSFERS				
Transfer From General Fund	\$ 457,135	871,522	1,007,787	15.64%
Total Transfers	\$ 457,135	871,522	1,007,787	15.64%
TOTAL REVENUES				
	\$ 1,420,936	1,947,168	2,191,628	12.55%

Isle of Wight County
Adopted FY FY 2021-22 Operating Budget - May 13, FY 2021

Emergency Communications System (E911)

	FY 2020	FY 2021	FY 2022	%
	ACTUAL	AMENDED	ADOPTED	CHANGE
EXPENSES				
Salaries and Wages	\$ 667,544	710,227	828,214	16.61%
Overtime	83,839	62,477	95,950	53.58%
Part-Time Salaries	5,967	36,122	8,000	-77.85%
FICA (SS & Medicare)	54,725	61,844	71,310	15.31%
VRS - Retirement Benefits	67,424	76,216	96,439	26.53%
Hospital/Medical Plans	164,809	179,103	240,352	34.20%
Group Life Insurance	8,746	9,517	11,045	16.06%
Deferred Comp	4,970	5,911	6,300	6.58%
Repairs & Maintenance	185,588	602,760	621,964	3.19%
Internal Service Charge IT	74,183	74,886	77,707	3.77%
Internal Service Chrg-Risk Mgt	24,966	25,790	25,790	0.00%
Utilities	4,391	14,300	14,300	0.00%
Telephone (Voice and Fax)	39,803	34,492	34,828	0.97%
Lease/Rental of Equipment	6,065	-	-	0.00%
Lease/Rental of Buildings	5,000	5,000	5,000	0.00%
Travel & Training	8,282	9,000	9,000	0.00%
RAD Emergency Program	5,000	5,000	5,000	0.00%
Operating Expenses	-	2,000	2,000	0.00%
Dues & Association Membership	1,297	925	925	0.00%
Office Supplies	2,609	2,750	2,750	0.00%
Copier Lease	1,297	1,000	1,300	30.00%
Uniforms	690	1,400	1,500	7.14%
Operating Supplies	3,740	3,250	3,500	7.69%
Contingency	-	23,198	28,454	22.66%
Total Operating Expenses	\$ 1,420,936	1,947,168	2,191,628	12.55%
TOTAL EXPENSES	\$ 1,420,936	1,947,168	2,191,628	12.55%

Isle of Wight County
Adopted FY 2021-22 Operating Budget - May 13, FY 2021

County Fair

	FY 2020 ACTUAL	FY 2021 AMENDED	FY 2022 ADOPTED	% CHANGE
REVENUES				
REVENUE FROM USE				
Equipment Rental	\$ 3,702	-	1,000	100.00%
Space Rent - Concession	1,725	-	16,000	100.00%
Space Rent - Arts & Crafts	2,717	-	5,000	100.00%
Space Rent - Commercial	5,149	-	12,500	100.00%
Space Rent - Non-Profit	685	-	1,200	100.00%
Total Revenue from Use	\$ 13,978	-	35,700	100.00%
CHARGES FOR SERVICES				
Midway Commission Income	\$ 25,071	-	32,000	100.00%
Competition Fees	355	-	500	100.00%
Pageant Income	1,175	-	1,200	100.00%
Seafood Fest Revenue	11,200	-	12,000	100.00%
Sales - Beer	15,453	-	26,500	100.00%
Sales - Ice	3,750	-	3,000	100.00%
Sales - Admissions	216,313	-	195,500	100.00%
Other Commissions	3,710	-	-	0.00%
Car Show Revenue	1,015	-	1,000	100.00%
Truck & Tractor Pull	15,317	-	32,000	100.00%
Total Charges for Services	\$ 293,358	-	303,700	100.00%
MISCELLANEOUS				
Miscellaneous	\$ 2,368	-	-	0.00%
Corporate Sponsors	30,200	-	35,000	100.00%
Fundraising	867	-	-	0.00%
Total Miscellaneous	\$ 33,435	-	35,000	100.00%
TRANSFERS				
Transfer From General Fund	\$ 61,700	73,200	70,000	-4.37%
Total Transfers	\$ 61,700	73,200	70,000	-4.37%
TOTAL REVENUES	402,472	73,200	444,400	83.53%

Isle of Wight County
Adopted FY 2021-22 Operating Budget - May 13, FY 2021

County Fair

	FY 2020 ACTUAL	FY 2021 AMENDED	FY 2022 ADOPTED	% CHANGE
EXPENSES				
Overtime	\$ 25,258	-	28,447	100.00%
Compensation	-	14,350	-	-100.00%
FICA (SS & Medicare)	1,824	-	2,181	100.00%
Professional Services	16,380	-	33,500	100.00%
Marketing	33,454	17,460	39,500	126.23%
Postage	172	100	200	100.00%
Lease/Rental of Equipment	61,761	-	66,972	100.00%
Travel & Training	5,944	-	7,500	100.00%
Miscellaneous	2,183			0.00%
Operating Expenses	79,365	9,500	66,100	595.79%
Dues & Association Membership	110	340	400	17.65%
Office Supplies	143	750	1,000	33.33%
Pageant	4,331	2,800	4,400	57.14%
Entertainment	148,762	4,000	178,750	4368.75%
Concessions	5,187	-	3,000	100.00%
4-H Awards	3,846	3,000	3,500	16.67%
Demolition Derby	10,740	8,000	17,000	112.50%
Truck & Tractor Pull	15,553	12,900	25,800	100.00%
Car Show Expenses	1,520	-	1,650	100.00%
Seafood Fest	11,162	-	14,500	100.00%
Total Operating Expenses	\$ 427,696	73,200	494,400	575.41%
TOTAL EXPENSES	\$ 427,696	73,200	494,400	575.41%

Isle of Wight County
Adopted FY 2021-22 Operating Budget - May 13, 2021

Social Services (DSS)

	FY 2020 ACTUAL	FY 2021 AMENDED	FY 2022 ADOPTED	% CHANGE
REVENUES				
Federal Revenue	\$ 1,706,280	1,683,324	1,977,516	17.48%
State Revenue	825,031	1,246,424	1,233,642	-1.03%
Total Intergovernmental Revenue	\$ 2,531,311	2,929,748	3,211,158	9.61%
MISCELLANEOUS				
Miscellaneous	\$ 13	-	-	0.00%
Total Miscellaneous	\$ 13	-	-	0.00%
TRANSFERS				
Transfer From General Fund	\$ 755,825	1,091,633	1,301,556	19.23%
Total Transfers	\$ 755,825	1,091,633	1,301,556	19.23%
TOTAL REVENUES	\$ 3,287,149	4,021,381	4,512,714	12.22%
TOTAL EXPENSES				
TOTAL EXPENSES	\$ 3,221,071	4,021,381	4,512,714	12.22%

Internal Service Funds



Isle of Wight County
Adopted FY 2021-22 Operating Budget - May 13, 2021

Internal Service Funds

	Technology Services Fund Fund	Risk Management Fund	Totals
Projected Revenues	\$ 1,423,987	\$ 782,520	\$ 2,206,507
Projected Expenses	\$ 1,467,787	\$ 782,520	\$ 2,250,307
Sub-Total	\$ (43,800)	\$ -	\$ (43,800)
Transfers	\$ 43,800	\$ -	\$ 43,800
Total Transfers	\$ 43,800	\$ -	\$ 43,800
Over/(Under)	\$ -	\$ -	\$ -

Isle of Wight County
Adopted FY 2021-22 Operating Budget - May 13, 2021

Technology Services Fund

	FY 2020 ACTUAL	FY 2021 AMENDED	FY 2022 ADOPTED	% CHANGE
REVENUES				
OTHER LOCAL TAXES				
Charter Franchise PEG Fees	\$ 11,446	11,400	11,200	-1.75%
Total Other Local Taxes	\$ 11,446	11,400	11,200	-1.75%
CHARGES FOR SERVICES				
Charges for GIS Data/Maps	\$ 357	-	-	0.00%
Billings to DSS	-	191,375	159,730	-16.54%
Billings to Econ Development	-	16,641	4,317	-74.06%
Billings to General Fund	836,132	888,644	931,668	4.84%
Billings to E-911	74,183	74,886	77,707	3.77%
Billings to Public Utilities	74,183	83,206	86,341	3.77%
Billings to Stormwater	32,971	33,907	34,536	1.86%
Transfer From Risk Management	-	-	8,500	100.00%
Billings to Tourism	18,345	17,681	17,988	1.74%
Billings to Towns	105,500	92,000	92,000	0.00%
Total Charges for Services	\$ 1,141,671	1,398,340	1,412,787	1.03%
TRANSFERS				
Transfer From General Fund	\$ 22,120	53,172	-	-100.00%
Transfer from Assigned FB	-	57,535	43,800	-23.87%
Total Transfers	\$ 22,120	110,707	43,800	-60.44%
TOTAL REVENUES	\$ 1,175,237	\$ 1,520,447	\$ 1,467,787	-3.46%

Isle of Wight County
Adopted FY 2021-22 Operating Budget - May 13, 2021

Technology Services Fund

	FY 2020 ACTUAL	FY 2021 AMENDED	FY 2022 ADOPTED	% CHANGE
EXPENSES				
Salaries And Wages	\$ 461,342	521,349	518,691	-0.51%
Overtime	1,150	-	-	0.00%
FICA (SS & Medicare)	33,081	41,903	39,680	-5.31%
VRS - Retirement Benefits	66,294	57,488	60,307	4.90%
Medical/Dental Plans	93,088	113,245	92,994	-17.88%
Group Life Insurance	5,933	7,341	6,907	-5.91%
OPEB Expense	(6,693)	-	-	0.00%
Deferred Comp	2,520	2,940	2,940	0.00%
Professional Services	13,758	77,300	75,000	-2.98%
Repairs & Maintenance	19,098	20,000	20,000	0.00%
Computer Software Maintenance	318,483	348,170	364,250	4.62%
Postage	76	200	200	0.00%
Telephone (Voice And Fax)	5,852	7,033	8,122	15.48%
Travel & Training	702	8,000	8,000	0.00%
Office Supplies	1,876	3,148	3,000	-4.70%
Computer Software	17,067	39,718	30,000	-24.47%
Computer Hardware<\$5k	79,064	61,700	60,000	-2.76%
Fleet	72	1,990	1,990	0.00%
PEG-Equip/Machinery	4,920	45,097	55,000	21.96%
Furniture And Fixtures	-	5,000	-	-100.00%
Capital Outlay	17,550	153,463	100,000	-34.84%
Depreciation Expense	28,187	-	-	0.00%
Transfer to Risk Management	-	-	15,394	100.00%
Total Operating Expenses	\$ 1,163,417	1,515,085	1,462,475	-3.47%
NON-OPERATING				
Principal (Lease)	\$ -	4,898	4,948	1.02%
Interest (Lease)	301	465	364	-21.72%
Total Non-Operating Expenses	\$ 301	5,363	5,312	-0.95%
TOTAL EXPENSES	1,163,718	1,520,448	1,467,787	-3.46%

Isle of Wight County
Adopted FY 2021-22 Operating Budget - May 13, 2021

Risk Management Fund

	FY 2020 ACTUAL	FY 2021 AMENDED	FY 2022 ADOPTED	% CHANGE
REVENUES				
CHARGES FOR SERVICES				
Billings to DSS	\$ -	28,850	28,850	0.00%
Billings to General Fund	615,852	637,908	636,735	-0.18%
Billings to E-911	24,966	25,790	25,790	0.00%
Billings to Public Utilities	52,405	54,135	54,135	0.00%
Billings to Stormwater	15,523	16,035	16,035	0.00%
Tech Services	-	-	15,394	100.00%
Billings to Tourism	5,581	5,581	5,581	0.00%
Total Charges for Services	\$ 714,327	768,299	782,520	1.85%
MISCELLANEOUS				
Miscellaneous	\$ 537	-	-	0.00%
Total Miscellaneous	\$ 537	-	-	0.00%
TRANSFERS				
Transfer from Assigned FB	\$ -	850	-	-100.00%
Total Transfers	\$ -	850	-	-100.00%
TOTAL REVENUES	\$ 714,864	769,149	782,520	1.74%

Isle of Wight County
Adopted FY 2021-22 Operating Budget - May 13, 2021

Risk Management Fund

	FY 2020	FY 2021	FY 2022	%
	ACTUAL	AMENDED	ADOPTED	CHANGE
EXPENSES				
Salaries And Wages	\$ 122,286	119,343	118,522	-0.69%
FICA (SS & Medicare)	8,957	9,130	9,067	-0.69%
VRS - Retirement Benefits	19,557	12,830	13,838	7.86%
Medical/Dental Plans	1,041	6,417	8,556	33.33%
Group Life Insurance	1,550	1,600	1,585	-0.94%
OPEB Expense	3,568	-	-	0.00%
Unemployment Insurance	-	30,000	20,000	-33.33%
Worker's Compensation	272,247	277,989	269,000	-3.23%
Deferred Comp	840	840	840	0.00%
Professional Services	923	-	-	0.00%
Internal Service Charge IT	-	-	8,500	100.00%
Telephone (Voice And Fax)	894	1,279	790	-38.23%
Health & Wellness	1,173	1,500	1,500	0.00%
Claims Deductible	3,148	6,940	6,940	0.00%
A&S Inmate Trustees	2,500	2,500	2,500	0.00%
Line of Duty	82,202	90,643	90,643	0.00%
Property Insurance	72,083	77,286	77,286	0.00%
Motor Vehicle Insurance	84,792	79,536	79,536	0.00%
Surety Bonds	775	775	775	0.00%
Public Official Liability Insu	5,354	5,354	5,354	0.00%
General Liability Insurance	16,288	28,452	28,452	0.00%
Travel & Training	2,865	7,350	6,500	-11.56%
Operating Expenses	1,036	1,000	1,000	0.00%
Dues & Association Memberships	474	500	500	0.00%
Office Supplies	227	300	300	0.00%
PPE & Safety	21,175	200	200	0.00%
Contingency	-	7,385	30,336	310.78%
Total Risk Management Expenses	\$ 725,954	769,149	782,520	1.74%
TOTAL RISK MANAGEMENT EXPENSES	\$ 725,954	769,149	782,520	1.74%



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Capital Projects Fund





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PROPOSED CAPITAL BUDGET

FY2021-22

Expenditures

Economic Development \$ 325,000

44-acre Permit Ready Site

Fire & Rescue \$ 2,050,000

Medic, Ladder

Parks & Rec \$ 815,000

Capital Maintenance - \$75,000

Heritage Park Bleachers - \$60,000

Nike Park Pavement - \$400,000

Nike Park Playground - \$90,000

Tennis Court Restoration - \$190,000

Public Schools \$15,250,000

Hardy Elementary

Public Utilities \$ 850,000

Capital Maintenance (Water) - \$450,000

Benns Grant Water Tank - \$300,000

Capital Maintenance (Sewer) - \$100,000

Public Works \$ 225,000

Capital Maintenance - \$50,000

Smithfield Library Roof - \$175,000

Stormwater \$ 300,000

Capital Maintenance - \$50,000

SLAF Projects - \$250,000

Reserve \$ 511,744

Capital Reserve Funds

FY2021-22 Capital Expenses \$ 2,036,744

Previously Funded \$18,290,000

TOTAL \$20,326,744

PROPOSED CAPITAL BUDGET FY2021-22

Revenues

General Fund	\$ 686,744
Utilities Fund Balance/Reserves	\$ 100,000
Utilities CIP Fund Balance	\$ 750,000
EDA Fund Balance	\$ 200,000
Stormwater CIP Fund Balance	\$ 50,000
Current Bonded	\$ 18,290,000
Grants/Other	\$ 250,000

FY2021-22 Capital Funding	\$ 2,036,744
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Previously Funded**	<u>\$18,290,000</u>
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Total	\$20,326,744
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*** Previously Funded via Bonds*

May 13, 2021

**A RESOLUTION TO ADOPT THE
FY 2022-2031 CAPITAL IMPROVEMENTS PROGRAM**

WHEREAS, for planning purposes, capital improvement projects have been identified and listed for consideration along with their respective costs in the FY2022-2031 Capital Improvements Program; and,

WHEREAS, the Board of Supervisors deems it appropriate to adopt a capital improvements program in accordance with the Code of Virginia.

NOW THEREFORE BE IT RESOLVED that the Board of Supervisors of the County of Isle of Wight, Virginia adopts the FY2022-2031 Capital Improvements Program.

Adopted this 13th day of May, 2021.

Richard L. Grice, Chairman

Carey Mills Storm, Clerk

Approved as to form:

Robert W. Jones, Jr., County Attorney

ISLE OF WIGHT COUNTY
FY 2022-31 CAPITAL IMPROVEMENTS PROGRAM (CIP)
REQUESTS

General Summary

Department/Agency	Capital Budget FY20-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FIVE YEAR TOTAL FY 2022-26
Economic Development	\$ -	\$ 325,000	\$ 525,000	\$ 525,000	\$ 500,000	\$ 325,000	\$ 2,200,000
Fire & Rescue	\$ 1,525,000	\$ 2,050,000	\$ 2,100,000	\$ 1,475,000	\$ 575,000	\$ 1,050,000	\$ 7,250,000
Parks & Recreation	\$ 540,000	\$ 815,000	\$ 275,000	\$ 500,000	\$ 200,000	\$ 300,000	\$ 2,090,000
Public Schools	\$ 11,750,000	\$ 15,250,000	\$ 19,000,000	\$ 19,000,000	\$ -	\$ -	\$ 53,250,000
Public Utilities	\$ 600,000	\$ 850,000	\$ 2,700,000	\$ 500,000	\$ 700,000	\$ 400,000	\$ 5,150,000
Public Works	\$ 360,000	\$ 225,000	\$ 755,000	\$ 420,000	\$ 50,000	\$ 510,000	\$ 1,960,000
Space Needs	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Stormwater	\$ 300,000	\$ 300,000	\$ 300,000	\$ 350,000	\$ 400,000	\$ 300,000	\$ 1,650,000
Transportation	\$ -	\$ -	\$ 350,000	\$ 1,000,000	\$ 2,235,000	\$ -	\$ 3,585,000
Reserve	\$ -	\$ 611,381	\$ -	\$ -	\$ -	\$ -	\$ 611,381
TOTAL	\$ 15,425,000	\$ 20,426,381	\$ 26,005,000	\$ 23,770,000	\$ 4,660,000	\$ 2,885,000	\$ 77,746,381
REVENUE SOURCES							
General Fund	\$ 100,000	\$ 876,381	\$ 100,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 1,426,381
Fund Balance/Reserves	\$ 230,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 200,000
Utilities Fund Balance	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 400,000	\$ 800,000
Utilities CIP Fund Balance	\$ 600,000	\$ 750,000	\$ 2,600,000	\$ 400,000	\$ 600,000	\$ -	\$ 4,350,000
EDA Fund Balance	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Stormwater CIP Fund Balance	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
Proffer Revenues	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Current Bonded	\$ -	\$ 18,200,000	\$ 2,375,000	\$ 199,000	\$ -	\$ -	\$ 20,774,000
Proposed Bonded	\$ 13,595,000	\$ -	\$ 20,180,000	\$ 21,571,000	\$ 1,175,000	\$ 1,835,000	\$ 44,761,000
Grants/Donations/Other	\$ 300,000	\$ 250,000	\$ 600,000	\$ 1,300,000	\$ 2,585,000	\$ 250,000	\$ 4,985,000
TOTAL	\$ 15,425,000	\$ 20,426,381	\$ 26,005,000	\$ 23,770,000	\$ 4,660,000	\$ 2,885,000	\$ 77,746,381

ISLE OF WIGHT COUNTY
FY 2022-31 CAPITAL IMPROVEMENTS PROGRAM (CIP)
REQUESTS

General Summary

Department/Agency	FY2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	TOTAL FY 2027-31	TEN YEAR TOTAL
Economic Development	\$ 741,000	\$ 1,701,000	\$ 9,300,000	\$ 9,725,000	\$ 775,000	\$ 22,242,000	\$ 24,442,000
Fire & Rescue	\$ 1,100,000	\$ 700,000	\$ 450,000	\$ 975,000	\$ -	\$ 3,225,000	\$ 10,475,000
Parks & Recreation	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000	\$ 2,590,000
Public Schools	\$ -	\$ -	\$ 4,000,000	\$ -	\$ -	\$ 4,000,000	\$ 57,250,000
Public Utilities	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 2,000,000	\$ 7,150,000
Public Works	\$ 530,000	\$ 550,000	\$ 570,000	\$ 590,000	\$ 610,000	\$ 2,850,000	\$ 4,810,000
Space Needs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Stormwater	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,500,000	\$ 3,150,000
Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,585,000
Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 611,381
TOTAL	\$ 3,171,000	\$ 3,751,000	\$ 15,120,000	\$ 12,090,000	\$ 2,185,000	\$ 36,317,000	\$ 114,063,381
REVENUE SOURCES							
General Fund	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 1,750,000	\$ 3,176,381
Fund Balance/Reserves	\$ 480,000	\$ 500,000	\$ 520,000	\$ 540,000	\$ 560,000	\$ 2,600,000	\$ 2,800,000
Utilities Fund Balance	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 2,000,000	\$ 2,800,000
Utilities CIP Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,350,000
EDA Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Stormwater CIP Fund Balance	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000	\$ 500,000
Proffer Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Current Bonded	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,774,000
Proposed Bonded	\$ 1,641,000	\$ 2,201,000	\$ 13,550,000	\$ 10,500,000	\$ 575,000	\$ 28,467,000	\$ 73,228,000
Grants/Donations/Other	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,250,000	\$ 6,235,000
TOTAL	\$ 3,171,000	\$ 3,751,000	\$ 15,120,000	\$ 12,090,000	\$ 2,185,000	\$ 36,317,000	\$ 114,063,381

ISLE OF WIGHT COUNTY
FY 2022-31 CAPITAL IMPROVEMENTS PROGRAM (CIP)
REQUESTS
Economic Development

PROJECT	Capital Budget FY20-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FIVE YEAR TOTAL FY 2022-26
Econ Dev Asset Maint							
S. T. H. Ph II 44-Acre Permit Ready Site Dev't		\$ 325,000	\$ 200,000	\$ 200,000	\$ 500,000	\$ 200,000	\$ 1,100,000
U.S. Rte 460 - 83-Acre Permit-Ready Site Dev't		\$ -	\$ 325,000	\$ 325,000	\$ -	\$ -	\$ 975,000
S. T. H. Ph II 184-Acre Permit Ready Site Dev't		\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000
Shirley T. Holland Phase III Site Development		\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ 75,000
Community Facilities Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ 325,000	\$ 525,000	\$ 525,000	\$ 500,000	\$ 325,000	\$ 2,200,000
REVENUE SOURCES							
General Fund		\$ 125,000					\$ 125,000
Fund Balance/Reserves							\$ -
EDA Fund Balance		\$ 200,000					\$ 200,000
Utilities CIP Fund Balance							\$ -
Proffer Revenues							\$ -
Current Bonded							\$ -
Proposed Bonded		\$ -	\$ 525,000	\$ 525,000	\$ 500,000	\$ 325,000	\$ 1,875,000
Grants/Donations/Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ 325,000	\$ 525,000	\$ 525,000	\$ 500,000	\$ 325,000	\$ 2,200,000

ISLE OF WIGHT COUNTY
FY 2022-31 CAPITAL IMPROVEMENTS PROGRAM (CIP)
REQUESTS
Economic Development

PROJECT	FY2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	TOTAL FY 2027-31	TEN YEAR TOTAL
Econ Dev Asset Maint	200,000	200,000	500,000	200,000	200,000	1,300,000	\$ 2,400,000
S. T. H. Ph II 44-Acre Permit Ready Site Dev't	-	-	-	-	-	-	\$ 975,000
U.S. Rte 460 - 83-Acre Permit-Ready Site Dev't	250,000	300,000	500,000	500,000	-	1,550,000	\$ 1,600,000
S. T. H. Ph II 184-Acre Permit Ready Site Dev't	40,000	475,000	750,000	650,000	-	1,915,000	\$ 1,990,000
Shirley T. Holland Phase III Site Development	236,000	150,000	250,000	575,000	575,000	1,786,000	\$ 1,786,000
Community Facilities Project	15,000	576,000	7,300,000	7,800,000	-	15,691,000	\$ 15,691,000
TOTAL	741,000	1,701,000	9,300,000	9,725,000	775,000	22,242,000	\$ 24,442,000
REVENUE SOURCES							
General Fund	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,000,000	\$ 1,125,000
Fund Balance/Reserves						-	\$ -
EDA Fund Balance						-	\$ 200,000
Utilities CIP Fund Balance						-	\$ -
Proffer Revenues						-	\$ -
Current Bonded						-	\$ -
Proposed Bonded	\$ 541,000	\$ 1,501,000	\$ 9,100,000	\$ 9,525,000	\$ 575,000	\$ 21,242,000	\$ 23,117,000
Grants/Donations/Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 741,000	\$ 1,701,000	\$ 9,300,000	\$ 9,725,000	\$ 775,000	\$ 22,242,000	\$ 24,442,000

ISLE OF WIGHT COUNTY
FY 2022-31 CAPITAL IMPROVEMENTS PROGRAM (CIP)
REQUESTS
Fire & Rescue

PROJECT	Total Project Cost	Capital Budget FY20-21	Medic, Ladder Engine FY 2021-22	Medic, Tanker Engine FY 2022-23	Ladder, Brush FY 2023-24	Medic, Tanker FY 2024-25	Engine (2) FY 2025-26	FIVE YEAR TOTAL FY 2022-26
Apparatus Replacement		\$ 1,525,000	\$ 2,050,000	\$ 1,100,000	\$ 1,475,000	\$ 575,000	\$ 1,050,000	\$ 6,250,000
Facility Assessment			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SCBA Replacement			\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 1,000,000
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL		\$ 1,525,000	\$ 2,050,000	\$ 2,100,000	\$ 1,475,000	\$ 575,000	\$ 1,050,000	\$ 7,250,000
REVENUE SOURCES								
General Fund								\$ -
Fund Balance/Reserves								\$ -
Utilities Fund Balance								\$ -
Utilities CIP Fund Balance								\$ -
Proffer Revenues								\$ -
Current Bonded			\$ 2,050,000	\$ 2,100,000				\$ 4,150,000
Proposed Bonded		\$ 1,525,000			\$ 1,475,000	\$ 575,000	\$ 1,050,000	\$ 3,100,000
Grants/Donations/Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL		\$ 1,525,000	\$ 2,050,000	\$ 2,100,000	\$ 1,475,000	\$ 575,000	\$ 1,050,000	\$ 7,250,000

ISLE OF WIGHT COUNTY
FY 2022-31 CAPITAL IMPROVEMENTS PROGRAM (CIP)
REQUESTS
Fire & Rescue

PROJECT	Medic, Engine Tanker FY2026-27	Engine, Brush FY 2027-28	Medic (2) FY 2028-29	Engine Heavy Rescue FY 2029-30	FY 2030-31	TOTAL FY 2027-31	TEN YEAR TOTAL
Apparatus Replacement	1,100,000	700,000	450,000	975,000	-	3,225,000	\$ 9,475,000
Facility Assessment	-	-	-	-	-	-	\$ -
SCBA Replacement	-	-	-	-	-	-	\$ 1,000,000
TOTAL	1,100,000	700,000	450,000	975,000	-	3,225,000	\$ 10,475,000
REVENUE SOURCES							
General Fund						\$ -	\$ -
Fund Balance/Reserves						\$ -	\$ -
Utilities Fund Balance						\$ -	\$ -
Utilities CIP Fund Balance						\$ -	\$ -
Proffer Revenues						\$ -	\$ -
Current Bonded						\$ -	\$ 4,150,000
Proposed Bonded	\$ 1,100,000	\$ 700,000	\$ 450,000	\$ 975,000	\$ -	\$ 3,225,000	\$ 6,325,000
Grants/Donations/Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 1,100,000	\$ 700,000	\$ 450,000	\$ 975,000	\$ -	\$ 3,225,000	\$ 10,475,000

ISLE OF WIGHT COUNTY
FY 2022-31 CAPITAL IMPROVEMENTS PROGRAM (CIP)

REQUESTS

Parks & Recreation

PROJECT	Total Project Cost	Capital Budget FY20-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FIVE YEAR TOTAL FY 2022-26
Capital Maintenance		\$ 50,000	\$ 75,000	\$ 75,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 450,000
Bradby Park Development		\$ 100,000		\$ 200,000	\$ 400,000	\$ 100,000	\$ -	\$ 700,000
Heritage Park Amphitheater							\$ 200,000	\$ 200,000
Heritage Park Bleachers		\$ 51,000	\$ 60,000	\$ -				\$ 60,000
Jones Creek Dock		\$ 200,000						\$ -
Nike Park Field Lighting								\$ -
Nike Park Pavement Repair			\$ 400,000	\$ -				\$ 400,000
Nike Park Playground			\$ 90,000					\$ 90,000
Nike Park Recreation Center			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Nike Park Tennis Courts Restoration		\$ 29,000	\$ 190,000					\$ 190,000
Tyler's Beach Development		\$ 110,000	\$ -	\$ -				\$ -
Blackwater River Park Development		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL		\$ 540,000	\$ 815,000	\$ 275,000	\$ 500,000	\$ 200,000	\$ 300,000	\$ 2,090,000
REVENUE SOURCES								
General Fund		\$ 100,000	\$ 40,000		\$ 100,000	\$ 100,000	\$ 100,000	\$ 340,000
Fund Balance/Reserves		\$ 230,000					\$ 200,000	\$ 200,000
Utilities Fund Balance								\$ -
Utilities CIP Fund Balance								\$ -
Proffer Revenues								\$ -
Current Bonded			\$ 775,000	\$ 275,000	\$ 199,000			\$ 1,249,000
Proposed Bonded		\$ 210,000			\$ 201,000	\$ 100,000		\$ 301,000
Grants/Donations/Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL		\$ 540,000	\$ 815,000	\$ 275,000	\$ 500,000	\$ 200,000	\$ 300,000	\$ 2,090,000

ISLE OF WIGHT COUNTY
FY 2022-31 CAPITAL IMPROVEMENTS PROGRAM (CIP)
REQUESTS
Parks & Recreation

PROJECT	FY2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	TOTAL FY 2027-31	TEN YEAR TOTAL
Capital Maintenance	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000	\$ 950,000
Bradby Park Development						\$ -	\$ 700,000
Heritage Park Amphitheater						\$ -	\$ 200,000
Heritage Park Bleachers						\$ -	\$ 60,000
Jones Creek Dock						\$ -	\$ -
Nike Park Field Lighting						\$ -	\$ -
Nike Park Pavement Repair						\$ -	\$ 400,000
Nike Park Playground						\$ -	\$ 90,000
Nike Park Recreation Center						\$ -	\$ -
Nike Park Tennis Courts Restoration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 190,000
Tyler's Beach Development	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Blackwater River Park Development	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000	\$ 2,590,000
REVENUE SOURCES							
General Fund	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000	\$ 840,000
Fund Balance/Reserves						\$ -	\$ 200,000
Utilities Fund Balance						\$ -	\$ -
Utilities CIP Fund Balance						\$ -	\$ -
Proffer Revenues						\$ -	\$ -
Current Bonded						\$ -	\$ 1,249,000
Proposed Bonded						\$ -	\$ 301,000
Grants/Donations/Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000	\$ 2,590,000

ISLE OF WIGHT COUNTY
FY 2022-31 CAPITAL IMPROVEMENTS PROGRAM (CIP)
REQUESTS
Public Schools

PROJECT	Total Project Cost	Capital Budget FY20-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FIVE YEAR TOTAL FY 2022-26
Hardy Elementary		\$ 11,750,000	\$ 15,250,000					\$ 15,250,000
Westside Elementary				\$ 19,000,000	\$ 19,000,000			\$ 38,000,000
Smithfield High Upgrades								\$ -
Roof Replacements				\$ -				\$ -
Fleet/Bus Garage								\$ -
School Admin Bldg								\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL		\$ 11,750,000	\$ 15,250,000	\$ 19,000,000	\$ 19,000,000	\$ -	\$ -	\$ 53,250,000
REVENUE SOURCES								
General Fund								\$ -
Fund Balance/Reserves								\$ -
Utilities Fund Balance								\$ -
Utilities CIP Fund Balance								\$ -
Proffer Revenues		\$ 600,000						\$ -
Current Bonded			\$ 15,250,000					\$ 15,250,000
Proposed Bonded		\$ 11,150,000		\$ 19,000,000	\$ 19,000,000			\$ 38,000,000
Grants/Donations/Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 11,750,000	\$ 15,250,000	\$ 19,000,000	\$ 19,000,000	\$ -	\$ -	\$ 53,250,000
TOTAL		\$ 11,750,000	\$ 15,250,000	\$ 19,000,000	\$ 19,000,000	\$ -	\$ -	\$ 53,250,000

ISLE OF WIGHT COUNTY
FY 2022-31 CAPITAL IMPROVEMENTS PROGRAM (CIP)
REQUESTS
Public Schools

PROJECT	FY2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	TOTAL FY 2027-31	TEN YEAR TOTAL
Hardy Elementary						\$ -	\$ 15,250,000
Westside Elementary						\$ -	\$ 38,000,000
Smithfield High Upgrades						\$ -	\$ -
Roof Replacements						\$ -	\$ -
Fleet/Bus Garage			\$ 2,000,000			\$ 2,000,000	\$ 2,000,000
School Admin Bldg			\$ 2,000,000			\$ 2,000,000	\$ 2,000,000
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	-	-	\$ 4,000,000	-	-	\$ 4,000,000	\$ 57,250,000
REVENUE SOURCES							
General Fund						\$ -	\$ -
Fund Balance/Reserves						\$ -	\$ -
Utilities Fund Balance						\$ -	\$ -
Utilities CIP Fund Balance						\$ -	\$ -
Proffer Revenues						\$ -	\$ -
Current Bonded						\$ -	\$ 15,250,000
Proposed Bonded			\$ 4,000,000			\$ 4,000,000	\$ 42,000,000
Grants/Donations/Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ 4,000,000	\$ -	\$ -	\$ 4,000,000	\$ 57,250,000

ISLE OF WIGHT COUNTY
FY 2022-31 CAPITAL IMPROVEMENTS PROGRAM (CIP)
REQUESTS
Public Utilities

PROJECT	Total Project Cost	Capital Budget FY20-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FIVE YEAR TOTAL FY 2022-26
Water Projects:								
Capital Maint/Line Upgrades		\$ 250,000	\$ 450,000	\$ 300,000		\$ 600,000	\$ 300,000	\$ 1,650,000
Benns Grant Booster		\$ -						\$ -
Benns Grant Water Tank			\$ 300,000	\$ 2,300,000	\$ 400,000			\$ 3,000,000
Route 10 Water Extension		\$ -						\$ -
Route 460 Booster		\$ -						\$ -
Route 460 Water Extension								\$ -
Shop Facility				\$ -				\$ -
Sewer Projects:		\$ 250,000						\$ -
Capital Maintenance		\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000
TOTAL		\$ 600,000	\$ 850,000	\$ 2,700,000	\$ 500,000	\$ 700,000	\$ 400,000	\$ 5,150,000
REVENUE SOURCES								
General Fund								\$ -
Fund Balance/Reserves								\$ -
Utilities Fund Balance			\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 400,000	\$ 800,000
Utilities CIP Fund Balance		\$ 600,000	\$ 750,000	\$ 2,600,000	\$ 400,000	\$ 600,000		\$ 4,350,000
Proffer Revenues								\$ -
Current Bonded								\$ -
Proposed Bonded								\$ -
Grants/Donations/Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL		\$ 600,000	\$ 850,000	\$ 2,700,000	\$ 500,000	\$ 700,000	\$ 400,000	\$ 5,150,000

ISLE OF WIGHT COUNTY
FY 2022-31 CAPITAL IMPROVEMENTS PROGRAM (CIP)
REQUESTS
Public Utilities

PROJECT		FY2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	TOTAL FY 2027-31	TEN YEAR TOTAL
Water Projects:								
Capital Maint/Line Upgrades		\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,500,000	\$ 3,150,000
Benns Grant Booster							\$ -	\$ -
Benns Grant Water Tank							\$ -	\$ 3,000,000
Route 10 Water Extension							\$ -	\$ -
Route 460 Booster							\$ -	\$ -
Route 460 Water Extension							\$ -	\$ -
Shop Facility							\$ -	\$ -
Sewer Projects:							\$ -	\$ -
Capital Maintenance		\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000	\$ 1,000,000
TOTAL		\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 2,000,000	\$ 7,150,000
REVENUE SOURCES								
General Fund							\$ -	\$ -
Fund Balance/Reserves							\$ -	\$ -
Utilities Fund Balance		\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 2,000,000	\$ 2,800,000
Utilities CIP Fund Balance							\$ -	\$ 4,350,000
Proffer Revenues							\$ -	\$ -
Current Bonded							\$ -	\$ -
Proposed Bonded							\$ -	\$ -
Grants/Donations/Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL		\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 2,000,000	\$ 7,150,000

ISLE OF WIGHT COUNTY
FY 2022-31 CAPITAL IMPROVEMENTS PROGRAM (CIP)
REQUESTS
Public Works

PROJECT	Total Project Cost	Capital Budget FY20-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FIVE YEAR TOTAL FY 2022-26
Capital Maintenance		\$ 360,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
Capital Projects			\$ -	\$ 705,000	\$ 370,000		\$ 460,000	\$ 1,535,000
Smithfield Library (Roof/HVAC)			\$ 175,000					\$ 175,000
Windsor Library		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL		\$ 360,000	\$ 225,000	\$ 755,000	\$ 420,000	\$ 50,000	\$ 510,000	\$ 1,960,000
REVENUE SOURCES								
General Fund			\$ 100,000	\$ 100,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 350,000
Fund Balance/Reserves								\$ -
Utilities Fund Balance								\$ -
Utilities CIP Fund Balance								\$ -
Proffer Revenues								\$ -
Current Bonded			\$ 125,000					\$ 125,000
Proposed Bonded		\$ 360,000		\$ 655,000	\$ 370,000		\$ 460,000	\$ 1,485,000
Grants/Donations/Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL		\$ 360,000	\$ 225,000	\$ 755,000	\$ 420,000	\$ 50,000	\$ 510,000	\$ 1,960,000

ISLE OF WIGHT COUNTY
FY 2022-31 CAPITAL IMPROVEMENTS PROGRAM (CIP)
REQUESTS
Public Works

PROJECT	FY2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	TOTAL FY 2027-31	TEN YEAR TOTAL
Capital Maintenance	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000	\$ 500,000
Capital Projects	\$ 480,000	\$ 500,000	\$ 520,000	\$ 540,000	\$ 560,000	\$ 2,600,000	\$ 4,135,000
Smithfield Library (Roof/HVAC)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175,000
Windsor Library	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 530,000	\$ 550,000	\$ 570,000	\$ 590,000	\$ 610,000	\$ 2,850,000	\$ 4,810,000
REVENUE SOURCES							
General Fund	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000	\$ 600,000
Fund Balance/Reserves	\$ 480,000	\$ 500,000	\$ 520,000	\$ 540,000	\$ 560,000	\$ 2,600,000	\$ 2,600,000
Utilities Fund Balance						\$ -	\$ -
Utilities CIP Fund Balance						\$ -	\$ -
Proffer Revenues						\$ -	\$ -
Current Bonded						\$ -	\$ -
Proposed Bonded						\$ -	\$ 125,000
Grants/Donations/Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,485,000
TOTAL	\$ 530,000	\$ 550,000	\$ 570,000	\$ 590,000	\$ 610,000	\$ 2,850,000	\$ 4,810,000

ISLE OF WIGHT COUNTY
FY 2022-31 CAPITAL IMPROVEMENTS PROGRAM (CIP)
REQUESTS
Stormwater

PROJECT	Total Project Cost	Capital Budget FY20-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FIVE YEAR TOTAL FY 2022-26
Capital Maintenance		\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
Enhanced Commercial Data Base			\$ -	\$ -	\$ 50,000	\$ 100,000	\$ -	\$ 150,000
SLAF Projects		\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,250,000
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL		\$ 300,000	\$ 300,000	\$ 300,000	\$ 350,000	\$ 400,000	\$ 300,000	\$ 1,650,000
REVENUE SOURCES								
General Fund								\$ -
Fund Balance/Reserves								\$ -
Utilities Fund Balance								\$ -
Stormwater CIP Fund Balance			\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
Proffer Revenues								\$ -
Current Bonded								\$ -
Proposed Bonded								\$ -
Grants/Donations/Other		\$ 300,000	\$ 250,000	\$ 250,000	\$ 300,000	\$ 350,000	\$ 250,000	\$ 1,400,000
TOTAL		\$ 300,000	\$ 300,000	\$ 300,000	\$ 350,000	\$ 400,000	\$ 300,000	\$ 1,650,000

ISLE OF WIGHT COUNTY
FY 2022-31 CAPITAL IMPROVEMENTS PROGRAM (CIP)
REQUESTS
Stormwater

PROJECT	FY 2026-27 FY 2027-28 FY 2028-29 FY 2029-30 FY 2030-31							TOTAL	TEN YEAR
								FY 2027-31	TOTAL
Capital Maintenance		\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000	\$ 500,000
Enhanced Commercial Data Base		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000
SLAF Projects		\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,250,000	\$ 2,500,000
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL		\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,500,000	\$ 3,150,000
REVENUE SOURCES									
General Fund								\$ -	\$ -
Fund Balance/Reserves								\$ -	\$ -
Utilities Fund Balance								\$ -	\$ -
Stormwater CIP Fund Balance		\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000	\$ 500,000
Proffer Revenues								\$ -	\$ -
Current Bonded								\$ -	\$ -
Proposed Bonded								\$ -	\$ -
Grants/Donations/Other		\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,250,000	\$ 2,650,000
TOTAL		\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,500,000	\$ 3,150,000

ISLE OF WIGHT COUNTY
FY 2022-31 CAPITAL IMPROVEMENTS PROGRAM (CIP)
REQUESTS
Transportation

PROJECT	Total Project Cost	Capital Budget FY20-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	TOTAL FY 2022-26
Rattlesnake Trail Paving				\$ 350,000				\$ -
Woody Acres Paving			\$ -	\$ -	\$ 1,000,000	\$ 2,235,000		\$ 350,000
Rte 460/258 Turn Lane		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,235,000
TOTAL		\$ -	\$ -	\$ 350,000	\$ 1,000,000	\$ 2,235,000	\$ -	\$ 3,585,000
REVENUE SOURCES								
General Fund								\$ -
Fund Balance/Reserves								\$ -
Utilities Fund Balance								\$ -
Utilities CIP Fund Balance								\$ -
Proffer Revenues								\$ -
Current Bonded								\$ -
Proposed Bonded								\$ -
Grants/Donations/Other		\$ -	\$ -	\$ 350,000	\$ 1,000,000	\$ 2,235,000	\$ -	\$ 3,585,000
TOTAL		\$ -	\$ -	\$ 350,000	\$ 1,000,000	\$ 2,235,000	\$ -	\$ 3,585,000

ISLE OF WIGHT COUNTY
FY 2022-31 CAPITAL IMPROVEMENTS PROGRAM (CIP)
REQUESTS
Transportation

PROJECT	FY2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	TOTAL FY 2027-31	TEN YEAR TOTAL
Rattlesnake Trail Paving						-	\$ -
Woody Acres Paving						-	\$ 350,000
Rte 460/258 Turn Lane						-	\$ 3,235,000
TOTAL	-	-	-	-	-	-	\$ -
TOTAL	-	-	-	-	-	-	\$ 3,585,000
REVENUE SOURCES							
General Fund						-	\$ -
Fund Balance/Reserves						-	\$ -
Utilities Fund Balance						-	\$ -
Utilities CIP Fund Balance						-	\$ -
Proffer Revenues						-	\$ -
Current Bonded						-	\$ -
Proposed Bonded						-	\$ -
Grants/Donations/Other	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ 3,585,000
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ 3,585,000

ISSUE:

Resolution to Amend the FY2020-21 Budget and Appropriate Funding for the Installation of Metal Buildings at Heritage Park

BACKGROUND:

The Board has previously discussed the idea of constructing buildings, such as pole barns, at the Fairgrounds as a means of reducing, and possibly eliminating, some of the rising annual costs associated with tent rentals.

The Board of Supervisors directed staff to follow the necessary procurement procedures for the installation of three metal buildings at Heritage Park. Staff solicited bids for the construction of the structures at the County's Fairgrounds. The winning bid of \$424,500 was approved by the Board on May 6, 2021.

Since the Board approved this project and agreed to award the project to the lowest bidder, a budget amendment is required. The increase in Sales Tax Revenue collections for FY2020-21 will be appropriated in the General Fund, to be transferred to the Capital Projects Fund, for installation of the metal buildings.

BUDGETARY IMPACT:

Approval of this request will increase the FY 2020-21 General Fund and Capital Project Fund budgets by \$424,500.

RECOMMENDATION:

Adopt a resolution to amend the FY2020-21 budget and appropriate funding for the installation of metal buildings at Heritage Park.

ATTACHMENTS:

Description	Type	Upload Date
Resolution	Resolution Letter	5/11/2021

**RESOLUTION TO AMEND THE FY 2020-2021 BUDGET
AND APPROPRIATE FUNDING FOR
METAL BUILDINGS AT HERITAGE PARK**

WHEREAS, the Board of Supervisors has approved installation of metal buildings at Heritage Park; and,

WHEREAS, the Board of Supervisors desires to amend the FY 2020-2021 General Fund Budget from Sales Tax Revenue in the amount of \$424,500 and Capital Project Fund Budget from the General Fund transfer of \$424,500; and,

WHEREAS, the Board of Supervisors needs to appropriate \$424,500 to the General Fund for the General Fund Transfer, and to the Capital Project Fund for the installation of metal buildings at Heritage Park.

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of the County of Isle of Wight, Virginia that both the FY 2020-2021 General Fund and Capital Project Fund budgets are hereby amended, and funds appropriated in the amount of \$424,500 for the Transfer to Capital Projects Fund and \$424,500 for the installation of metal buildings at Heritage Park.

BE IT FURTHER RESOLVED that the County Administrator of Isle of Wight County, Virginia is authorized to make the appropriate accounting adjustments and to do all things necessary to give this resolution effect.

Adopted this 13th day of May, 2021.

Richard L. Grice, Chairman

Carey Mills Storm, Clerk

Approved as to Form:

Robert W. Jones Jr., County Attorney