

Agenda  
Board of Supervisors  
Isle of Wight County  
May 9, 2024

1. Call to Order (6:00 P.M.)
2. Invocation
3. Approval of Agenda
4. Public Hearings
  - A. FY2024-25 Budget Ordinance  
Ordinance Approving the County Operating and Capital Budgets for FY2024-25
  - B. Tax Rate Ordinance  
Public Hearing on the County Tax Rate Ordinance for FY2024-25
5. County Administrator's Report
  - A. Quarterly Financial Report  
Presentation of the Financial Report for the 3rd Quarter FY2023-24
6. Unfinished / Old Business
  - A. Proposed FY2024-25 Operating Budget, Capital Budget, Related Ordinances, and FY2024-33 CIP  
Proposed Operating and Capital Budgets for Fiscal Year 2024-25, Related Ordinances, and the FY2025-34 Capital Improvements Program
7. Adjournment

**ISSUE:**

Ordinance Approving the County Operating and Capital Budgets for FY2024-25

**BACKGROUND:**

In consideration of adopting the County Operating and Capital Budgets for the fiscal year beginning July 1, 2024 and ending June 30, 2025, the Board will need to adopt an ordinance approving the budget.

**BUDGETARY IMPACT:**

TBD

**RECOMMENDATION:**

Adopt an ordinance to approve the County Operating and Capital Budgets for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

**ATTACHMENTS:**

| Description                     | Type            | Upload Date |
|---------------------------------|-----------------|-------------|
| Ordinance - Budget Approval     | Ordinance       | 5/9/2024    |
| Proposed FY2024-25 Fee Schedule | Backup Material | 5/9/2024    |

**AN ORDINANCE APPROVING THE COUNTY OPERATING AND CAPITAL  
BUDGET AND APPROPRIATING FUNDS FOR EXPENDITURES  
CONTEMPLATED DURING THE FISCAL YEAR BEGINNING JULY 1, 2024 AND  
ENDING JUNE 30, 2025, AND REGULATING THE PAYMENT OF MONEY OUT  
OF THE COUNTY TREASURY**

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

- Section 1: Except as provided in Section 2 of this Ordinance, the County of Isle of Wight, Virginia, Proposed Annual Operating and Capital Budget, Fiscal Year 2024-2025 dated **April 1, 2024**, along with the associated Uniform Fee Schedule attached hereto as Exhibit A (hereinafter referred to as the “County Budget”), and submitted by the County Administrator, as amended by the Isle of Wight County Board of Supervisors, is approved as the County Budget for the fiscal year beginning July 1, 2024, and ending June 30, 2025.
- Section 2: The County Budget shall be subject to transfers authorized by law and to such further amendments by ordinance, pursuant to Section 15.2-2507 of the Code of Virginia (1950, as amended), as the Board of Supervisors may deem appropriate.
- Section 3: The amount named in the County Budget, as amended, for County operations for the fiscal year beginning July 1, 2024, and ending June 30, 2025, in the following fund amounts are hereby appropriated from the revenues of the County for use by the various funds of the County Government referenced in said budget for the said fiscal year. Any appropriation to a specific fund but identified as a revenue source in another fund is specifically designated and restricted for accounting and transfer purposes only and not for any other expenditure from the source fund.

| <b>Fund</b>                        | <b>2024-2025</b> |
|------------------------------------|------------------|
| General Fund                       | \$ 108,987,352   |
| Debt Service Fund                  | 945,608          |
| Governmental Capital Projects Fund | 13,000,000       |
| Grants Fund                        | 574,522          |
| E911 Fund                          | 3,100,946        |
| County Fair Fund                   | 517,950          |
| Social Services Fund               | 5,341,330        |
| Children’s Services Act Fund       | 577,440          |
| Technology Services Fund           | 1,819,838        |
| Risk Management Fund               | 979,528          |
| Public Utility Fund                | 12,531,546       |
| Stormwater Fund                    | 1,492,485        |
| Stormwater Capital Fund            | 600,000          |

- Section 4: Except as it may be amended from time to time in accordance with applicable law by the Isle of Wight County Board of Supervisors, at the request of the Isle of Wight County School Board, the Isle of Wight County School Operating and Capital Budget, Fiscal Year 2024-2025, dated **March 22, 2024**, and submitted to the Isle of Wight County Administrator by the School Superintendent for consideration by the Isle of

Wight County Board of Supervisors, is approved, as amended, as the annual budget for educational purposes for the Fiscal Year beginning July 1, 2024 and ending June 30, 2025.

Section 5: Pursuant to Section 22.1-94 of the Code of Virginia, the following categorical appropriations are hereby made for Isle of Wight County Public Schools (“Public Schools”) for the fiscal year beginning July 1, 2024, and ending June 30, 2025:

| <b>Educational Category</b>           |           | <b>2024-2025</b>  |
|---------------------------------------|-----------|-------------------|
| Instruction                           | \$        | 58,584,734        |
| Administration, Attendance and Health |           | 3,826,739         |
| Pupil Transportation                  |           | 7,095,757         |
| Operation and Maintenance             |           | 8,704,419         |
| Technology                            |           | 3,047,544         |
| School Food Services                  |           | 2,783,560         |
| Facilities                            |           | 3,980,241         |
| Debt and Fund Transfers               |           | 7,957,642         |
| <b>Total Funds Budget</b>             | <b>\$</b> | <b>95,980,636</b> |

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

Section 7: The Board of Supervisors hereby authorizes the issuance and sale of the County’s revenue anticipation note or notes (the "Note" or "Notes"), pursuant to Section 15.2-2629 of the Code of Virginia (1950, as amended) (the "Virginia Code"), in the aggregate principal amount of up to \$25,000,000 in anticipation of the collection of the taxes and revenues of the County for the fiscal year ending June 30, 2025. If either the County Administrator or County Treasurer deems that the cash flow needs and the financial condition of the County warrant the issuance of a Note or Notes, the County Administrator or the County Treasurer (each hereinafter referred to as the "County Representative") is authorized and directed to accept a proposal or proposals for the purchase of the Note or Notes and to approve the terms of the Note or Notes, provided that the aggregate principal amount of the Notes shall not exceed \$25,000,000, none of the Notes shall mature later than June 30, 2025, and no interest rate on any of the Notes shall exceed 7%. The County Representative and the Clerk of the Board of Supervisors (the "Clerk") are hereby authorized and directed to execute an appropriate negotiable Note or Notes and to affix the seal of the County thereto and such County Representative is authorized and directed to deliver the Note or Notes to the purchaser thereof. The County Representative, and such officers and agents of the County as the County Representative may designate, are hereby authorized and directed to take such further action as they deem necessary regarding the issuance and sale of the Note or

Notes and all actions taken by such officers and agents in connection with the issuance and sale of the Note or Notes are ratified and confirmed.

- Section 8: The Board of Supervisors hereby authorizes the lease financing of various County vehicles and equipment essential to the performance of governmental functions as provided for in the adopted Fiscal Year 2024-2025 County Budget. The funds made available under the lease will be deposited with a banking institution pursuant to an Escrow Agreement following procurement of a financial institution in accordance with the Virginia Public Procurement Act. The County Administrator is authorized to execute the lease agreement and financing documents on behalf of the County and the County Clerk shall affix the official seal of the County to the Financing Documents and attest the same.
- Section 9: The amounts appropriated by this Ordinance shall be expended for the purpose of operating the County government during the 2024-2025 Fiscal Year; and, with the exception of the items the payment of which is fixed by law, shall be expended in such proportions as may be authorized by the County Administrator from time to time.
- Section 10: All outstanding encumbrances, by contract or fully executed purchase order, as of June 30, 2024, shall be offset by an equal amount of assigned Fund Balance for expenditure in the subsequent fiscal year; *provided, however*, that if performance of a contract or purchase order has been substantially completed, an expenditure and estimated liability shall be recorded in lieu of an encumbrance. All restricted or assigned fund balance project or program balances standing on the books of the County at the close of business for the fiscal year ending June 30, 2024 in the amount of \$50,000,000 or less that have not been expended or lawfully obligated or encumbered are hereby reappropriated to be used to fund the purposes, programs, or projects for which the funds were appropriated.
- Section 11: Notwithstanding the provisions of Section 10, all funds appropriated for Public Schools which are unexpended at year-end shall revert back to the County's General Fund pursuant to Section 22.1-100 of the Code of Virginia.
- Section 12: The payment and settlement, made during the 2024-2025 Fiscal Year, of any claim of any kind against the County; and final judgments, with interest and costs, obtained against the County during the 2023-2024 Fiscal Year, shall be paid upon the certification of the County Attorney and the order of the County Administrator from funds appropriated to the Risk Management Fund; or from the funds appropriated for the expenditures of the Fund involved in the subject matter of the claim or judgment; or from the General Fund; as the County Administrator shall find necessary.
- Section 13: Except as otherwise specifically required by law or approved by the Board of Supervisors by resolution, any salary or wage expenditure, and any expenditure of any kind or description having the effect of a salary or wage payment, shall be made only for a position, the description of which is identified in the County Pay and Compensation Plan or which has received prior approval of the Board of Supervisors. Any other expenditure shall be calculated to result in total expenditures within the plan stated in a specific County Budget account, except that transfers of unexpended and unencumbered balances or portions thereof, initiated by a department director and approved by the County Administrator, are permitted between accounts.

Section 14: The County Administrator is authorized and directed to do all lawful things necessary to implement and administer the County Budget for Fiscal Year 2024-2025.

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

Section 16: This Ordinance shall be in effect on and after July 1, 2024, and it shall not be published.

Adopted this \_\_\_\_\_ day of \_\_\_\_\_, 2024.

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

Attest:

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Carey Mills Storm, Clerk

Approved as to form:

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Robert W. Jones, Jr.  
County Attorney

**EXHIBIT A**

**ISLE OF WIGHT COUNTY  
UNIFORM FEE SCHEDULE FOR  
FISCAL YEAR 2023-2024**

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

| Fees                                                                 | Fiscal Year 2023-2024                                               | Fiscal Year 2024-2025                                               |
|----------------------------------------------------------------------|---------------------------------------------------------------------|---------------------------------------------------------------------|
| <b>ANIMAL CONTROL</b>                                                |                                                                     |                                                                     |
| Animal License:                                                      |                                                                     |                                                                     |
| Spayed/Neutered Dog or Cat (1-year tag)                              | 7.00                                                                |                                                                     |
| Spayed/Neutered Dog or Cat (3-year tag)                              | 20.00                                                               |                                                                     |
| Unspayed-Neutered Dog or Cat (1-year tag)                            | 10.00                                                               |                                                                     |
| Unspayed-Neutered Dog or Cat (3-year tag)                            | 30.00                                                               |                                                                     |
| Pet License (1 year)                                                 |                                                                     | 10.00                                                               |
| Pet License (Lifetime)                                               |                                                                     | 50.00                                                               |
| Kennel (1-19 dogs) (1-year tag)                                      | 35.00                                                               |                                                                     |
| Kennel (20-29 dogs) (1-year tag)                                     | 40.00                                                               |                                                                     |
| Kennel (30-39 dogs) (1-year tag)                                     | 45.00                                                               |                                                                     |
| Kennel (40-50 dogs) (1-year tag)                                     | 50.00                                                               |                                                                     |
| Kennel I (5-19 dogs)                                                 |                                                                     | 35.00                                                               |
| Kennel II (20+)                                                      |                                                                     | \$5 per each additional 10 dogs (not to exceed 50 dogs)             |
| Impound Fee                                                          | 20.00                                                               | 20.00                                                               |
| Daily Kennel Fee                                                     | 10.00                                                               | 10.00                                                               |
| Adoption Fees:                                                       |                                                                     |                                                                     |
| Canines                                                              | 90.00                                                               | 90.00                                                               |
| Felines                                                              | 75.00                                                               | 75.00                                                               |
| Felines (FELV/FIV tested)                                            | 95.00                                                               | 95.00                                                               |
| Microchip                                                            | 35.00                                                               | 35.00                                                               |
| Quarantine Fee                                                       | 100.00                                                              | 100.00                                                              |
| Dangerous Dog Registration Fee                                       | 150.00                                                              | 150.00                                                              |
| Hybrid Canine Permit Fee                                             | 50.00                                                               | 50.00                                                               |
| Feral Cat Caregiver Fee                                              | 5.00                                                                | 5.00                                                                |
| Pet Shop Operation/Dealer Fee                                        | 50.00                                                               | 50.00                                                               |
| <b>CLERK OF THE CIRCUIT COURT</b>                                    |                                                                     |                                                                     |
| Commonwealth's Attorney (misdemeanor)                                | 7.50                                                                | 7.50                                                                |
| Commonwealth's Attorney (felony)                                     | 20.00                                                               | 20.00                                                               |
| Sheriff's Service                                                    | 12.00                                                               | 12.00                                                               |
| Transfer of Real Estate (per parcel)                                 | 1.00                                                                | 1.00                                                                |
| Transfer/Entry Fee - Real Estate - Partition Deeds                   | 1.75                                                                | 1.75                                                                |
| County Grantee                                                       | 1/3 of state                                                        | 1/3 of state                                                        |
| County Wills and Administration                                      | 1/3 of state                                                        | 1/3 of state                                                        |
| Law Library                                                          | 4.00                                                                | 4.00                                                                |
| Grantor Recording (per \$500 value)                                  | 0.25                                                                | 0.25                                                                |
| Courthouse Maintenance (Criminal Cases)                              | 2.00                                                                | 2.00                                                                |
| Courthouse Maintenance (Civil Cases)                                 | 2.00                                                                | 2.00                                                                |
| Courthouse Construction Fee (Criminal Cases)                         | 3.00                                                                | 3.00                                                                |
| Courthouse Construction Fee (Civil Cases) Suit Amt over \$500        | 3.00                                                                | 3.00                                                                |
| Jail Admission Fee                                                   | 25.00                                                               | 25.00                                                               |
| Courthouse Security Fee                                              | 20.00                                                               | 20.00                                                               |
| E-Summons                                                            | 5.00 per traffic/criminal case                                      | 5.00 per traffic/criminal case                                      |
| Blood Test/DNA                                                       | 15.00                                                               | 15.00                                                               |
| Local Interest                                                       | varies                                                              | varies                                                              |
| Local Fines                                                          | varies                                                              | varies                                                              |
| Court Appointed Attorney Fees                                        | varies                                                              | varies                                                              |
| List of Heirs or Affidavit                                           | 25.00                                                               | 25.00                                                               |
| Local Health Care Fund                                               | 25.00                                                               | 25.00                                                               |
| <b>COMMISSIONER OF THE REVENUE</b>                                   |                                                                     |                                                                     |
| Custom Query, Tape, CD-ROM (material plus programmers time)          | 35.00                                                               | 35.00                                                               |
| Land Use Application                                                 | 50.00                                                               | 50.00                                                               |
| Rehabilitated Structure Application Fee                              | 25.00                                                               | 25.00                                                               |
| Application for Tax Exempt Status for Real & Personal Property Taxes | Cost of advertisement for Public Hearing (requires a \$500 deposit) | Cost of advertisement for Public Hearing (requires a \$500 deposit) |
| <b>COURT SERVICES UNIT</b>                                           |                                                                     |                                                                     |
| Parental contribution toward cost of local group home placement      | 1/2 of child support guidelines amount                              | 1/2 of child support guidelines amount                              |
| <b>FINANCE</b>                                                       |                                                                     |                                                                     |
| 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 2024-2025

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

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

| Fees                                                                   | Fiscal Year 2023-2024                    | Fiscal Year 2024-2025                    |
|------------------------------------------------------------------------|------------------------------------------|------------------------------------------|
| <b>INSPECTIONS</b>                                                     |                                          |                                          |
| 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                     |
| <b>JUVENILE AND DOMESTIC RELATIONS COURT</b>                           |                                          |                                          |
| Fines and Forfeitures                                                  | Varies                                   | Varies                                   |
| Sheriff's Fees                                                         | 12.00                                    | 12.00                                    |
| Court Appointed Attorney                                               | 120.00                                   | 120.00                                   |
| Couthouse Construction Fee                                             | 3.00 per traffic/criminal case           | 3.00 per traffic/criminal case           |
| E-Summons                                                              | 5.00 per traffic/criminal case           | 5.00 per traffic/criminal case           |
| Jail Admission Fee                                                     | 25.00                                    | 25.00                                    |
| Interest                                                               | Varies                                   | Varies                                   |
| Courthouse Security Fee                                                | 10.00 per traffic/criminal case          | 20.00 per traffic/criminal case          |

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

| Fees                                                           | Fiscal Year 2023-2024      | Fiscal Year 2024-2025      |
|----------------------------------------------------------------|----------------------------|----------------------------|
| <b>PARKS AND RECREATION</b>                                    |                            |                            |
| 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                     |
| <b>Basketball</b>                                              | <b>65.00</b>               | <b>75.00</b>               |
| 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 |
| <b>Fall soccer</b>                                             | <b>65.00</b>               | <b>75.00</b>               |
| 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                  |
| <b>Spring Soccer</b>                                           | <b>65.00</b>               | <b>75.00</b>               |
| Spring Soccer Early Registration Discount                      | 10.00                      | 10.00                      |
| Spring Soccer multi child discount (2nd child /3rd child)      | 4.00/2.00                  | 4.00/2.00                  |
| Summer Camp Early Registration                                 | 10.00                      | 10.00                      |
| Summer Camp Registration                                       | 20.00                      | 20.00                      |
| Summer Camp Weekly                                             | 60.00                      | 60.00                      |
| Summer Camp Extended- Fridays                                  | 25.00                      | 25.00                      |
| Summer Camp - Windsor                                          |                            | 85.00                      |
| Before and After School Registration                           | 10.00                      | 10.00                      |
| Before and After School (Morning Only) Weekly                  | 30.00                      | 30.00                      |
| Before and After School (Afternoon Only) Weekly                | 30.00                      | 30.00                      |
| Before and After School (Both) Weekly                          | 50.00                      | 50.00                      |
| Spring Break Camp                                              | 65.00                      | 65.00                      |
| Senior Day Trips Apple /Peach Orchard                          | 45.00                      | 45.00                      |
| Senior Trip                                                    | Cost                       | Cost                       |
| <b>Nike Park Shelter A</b>                                     |                            |                            |
| 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                      |
| <b>Nike Park Shelter B</b>                                     |                            |                            |
| Wooded Picnic Area (max 65)                                    | 25.00                      | 25.00                      |
| <b>Camptown Park</b>                                           |                            |                            |
| 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 2024-2025

| Fees                                                          | Fiscal Year 2023-2024 | Fiscal Year 2024-2025 |
|---------------------------------------------------------------|-----------------------|-----------------------|
| <b>PARKS AND RECREATION</b>                                   |                       |                       |
| <b>Fort Boykin Park</b>                                       |                       |                       |
| 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                |
| <b>Heritage Park</b>                                          |                       |                       |
| Park Only (outside of fenced-in Fairgrounds)                  | 3,500.00              | 3,500.00              |
| Shelters Only                                                 | 500.00                | 500.00                |
| Joel C. Bradshaw Fairgrounds w/Shelters                       | 4,000.00              | 4,000.00              |
| Park and Fairgrounds w/ Shelters                              | 4,500.00              | 4,500.00              |
| Rodeo Arena                                                   | 500.00                | 500.00                |
| Demolition Derby Arena/Tractor Pull Track                     | 500.00                | 500.00                |
| Electricity Fee                                               | 15.00                 | 15.00                 |
| Security Deposit (Refundable)                                 | 250.00                | 250.00                |
| <b>Nike Park REC HALL (max 80)</b>                            |                       |                       |
| 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                 |
| <b>Nike Park Senior Center Building B (max 35)</b>            |                       |                       |
| 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                 |
| <b>Otelia J. Rainey Center (max 40)</b>                       |                       |                       |
| 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                 |
| <b>Facility Rental - Athletic Fields</b>                      |                       |                       |
| 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              |
| <b>Athletic field Preparation</b>                             |                       |                       |
| Dragging no lines                                             | 15.00                 | 15.00                 |
| Dragging with lines                                           | 25.00                 | 25.00                 |
| <b>Softball Field Tournament Use</b>                          |                       |                       |
| 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                 |
| <b>Soccer Fields General Use</b>                              |                       |                       |
| 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                 |
| <b>Fee Waivers / Discounts</b>                                |                       |                       |
| IWC Employees with ID Badge : P& R programs                   | 5.00                  | 5.00                  |
| IWC Employees with ID Badge : Rentals 10%                     | 10.00%                | 10.00%                |
| <b>Tyler's Beach Docking Fee per Vessel</b>                   | 250.00                | 250.00                |
| <b>Isle of Wight County Fair</b>                              |                       |                       |
| Commercial Vendor (Outside Space 20 x 20)                     | 300.00                | 375.00                |
| Commercial Vendor (outside pay before July)                   | 270.00                | 350.00                |
| Commercial Vendor (Inside Space 10 x 10)                      | 200.00                | 275.00                |
| Commercial Vendor (inside pay before July)                    | 180.00                | 250.00                |
| NonProfit Vendor (outside and inside space 10 x 10)           | 25.00                 | 50.00                 |
| NonProfit Vendor (fundraiser)                                 | 75.00                 | 75.00                 |

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

| Fees                                                                                     | Fiscal Year 2023-2024                                                                                                      | Fiscal Year 2024-2025                                                                                                                                        |
|------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>PARKS AND RECREATION</b>                                                              |                                                                                                                            |                                                                                                                                                              |
| <b>Isle of Wight County Fair</b>                                                         |                                                                                                                            |                                                                                                                                                              |
| Food Vendor 25 x 25 (full menu)                                                          | 800.00                                                                                                                     | 825.00                                                                                                                                                       |
| Food Vendor 25 x 25 (full menu) (pay before May 1)                                       |                                                                                                                            | 800.00                                                                                                                                                       |
| Food Vendor 25 x 25 (novelty)                                                            | 500.00                                                                                                                     | 525.00                                                                                                                                                       |
| Food Vendor 25 x 25 (novelty) (pay before May 1)                                         |                                                                                                                            | 500.00                                                                                                                                                       |
| Craft Vendor (10 x 10)                                                                   | 150.00                                                                                                                     | 175.00                                                                                                                                                       |
| Craft Vendor (10 x 10) (pay before July 1)                                               |                                                                                                                            | 150.00                                                                                                                                                       |
| Craft Vendor (10 x 20)                                                                   | 225.00                                                                                                                     | 250.00                                                                                                                                                       |
| Craft Vendor (10 x 20) (pay before July 1)                                               |                                                                                                                            | 225.00                                                                                                                                                       |
| Craft Vendor (10 x 20) Additional Outside Tent Space                                     | 85.00                                                                                                                      | 85.00                                                                                                                                                        |
| Craft Vendor (10 x 10) Additional Outside Tent Space                                     | 50.00                                                                                                                      | 50.00                                                                                                                                                        |
| Tables                                                                                   | 5.00                                                                                                                       | 5.00                                                                                                                                                         |
| One Day ONLINE ONLY 1/2 off Fair Tickets Fri., Sat., Sun.                                | 5.00                                                                                                                       | 5.00                                                                                                                                                         |
| Employee Discount                                                                        |                                                                                                                            | 5.00 (online only)                                                                                                                                           |
| Sunday Veterans Discount                                                                 | 10.00                                                                                                                      | 5.00 off regular admission with ID                                                                                                                           |
| Chairs                                                                                   | 1.00                                                                                                                       | 1.00                                                                                                                                                         |
| Senior Citizens                                                                          | 1.00 admission for 3 HRS on one day at the Fair for ages 55 and up                                                         | 1.00 admission for 3 HRS on one day at the Fair for ages 55 and up                                                                                           |
| Elementary Age Admission (Ages???)                                                       |                                                                                                                            | 1.00 admission 10am - 2pm on Friday                                                                                                                          |
| Vendor One Day Passes                                                                    | 10.00                                                                                                                      | 10.00                                                                                                                                                        |
| Daily Admissions                                                                         | 15.00 (ages 13 and up), 10.00 (ages 5-12), 4 and under are free                                                            | 10.00 online, 15.00 gate (ages 13 and up), 8.00 online, 10.00 gate (ages 6-12), 5 and under are free                                                         |
| Car Load Night                                                                           | 55.00 per car (8 people car limit and includes admission and midway rides, 15.00 single entry each guest is age 6 or older | 50.00 online, 55.00 per car gate (8 people car limit and includes admission and midway rides, 15.00 single entry each guest is age 6 or older                |
| Seafood Fest                                                                             | 40.00 online sales per person, 45.00 per person at gate, 1 ticket includes all you can eat seafood and beverages           | 40.00 online sales per person, 45.00 per person at gate, 1 ticket includes all you can eat seafood and beverages                                             |
| Truck & Tractor Pull                                                                     | 35.00 for Truck VIP Spots; 20.00 Admission Price (ages 11 and up), 10.00 (ages 10 and under)                               | 35.00 online, 45.00 gate for Truck VIP Spots; 15.00 online, 20.00 Admission Price (ages 12 and up), 8.00 online, 10.00 (ages 6-11) free for ages 5 and under |
| Pageant                                                                                  | Registration 75.00                                                                                                         | Registration 75.00                                                                                                                                           |
| Demolition Derby                                                                         | 20.00 admission (ages 12+)<br>10.00 (ages 6-11)                                                                            | 15.00 online, 20.00 gate (ages 12+); 8.00 online, 10.00 gate (ages 6-11)                                                                                     |
| Car Show                                                                                 | 20.00 early registration; 25.00 registration at gate                                                                       | 20.00 early registration; 25.00 registration at gate                                                                                                         |
| <b>PLANNING AND ZONING</b>                                                               |                                                                                                                            |                                                                                                                                                              |
| Zoning Permit                                                                            | 35.00                                                                                                                      | 35.00                                                                                                                                                        |
| Rezoning                                                                                 |                                                                                                                            |                                                                                                                                                              |
| Regular Rezoning                                                                         | 1,200.00                                                                                                                   | 1,500.00                                                                                                                                                     |
| Conditional Zoning Amendment w/ Public Hearing                                           | 1,200.00                                                                                                                   | 1,500.00                                                                                                                                                     |
| Conditional Zoning Amendment w/ No Public Hearing                                        | 250.00                                                                                                                     | 250.00                                                                                                                                                       |
| Conditional Use Permit                                                                   | 1,200.00                                                                                                                   | 1,500.00                                                                                                                                                     |
| Special Use Permit                                                                       | 1,200.00                                                                                                                   | 1,500.00                                                                                                                                                     |
| Amend Conditional Use or Special Use Permit                                              | 1,200.00                                                                                                                   | 1,500.00                                                                                                                                                     |
| Chesapeake Bay Exception                                                                 | 1,200.00                                                                                                                   | 1,500.00                                                                                                                                                     |
| RPA Modification Request                                                                 | 35.00                                                                                                                      | 35.00                                                                                                                                                        |
| Continuance fee for public hearings at applicant's request                               | 600.00                                                                                                                     | 750.00                                                                                                                                                       |
| Commission and Board Exceptions, Appeals and Miscellaneous Approvals                     | 250.00                                                                                                                     | 250.00                                                                                                                                                       |
| Commission and Board Exceptions, Appeals and Miscellaneous Approvals with Public Hearing | 750.00                                                                                                                     | 900.00                                                                                                                                                       |
| Comprehensive Plan Amendment                                                             | 1,200.00                                                                                                                   | 1,500.00                                                                                                                                                     |
| Site Development Plan Review                                                             |                                                                                                                            |                                                                                                                                                              |
| Simplified Site Plan                                                                     | 150.00                                                                                                                     | 150.00                                                                                                                                                       |
| Preliminary & Final Site Plan (one-time)                                                 | 500.00                                                                                                                     | 500.00                                                                                                                                                       |
| Resubmittal fee for Preliminary and Final Site Plans after two (2) reviews               | 350.00 for each occurrence                                                                                                 | 350.00 for each occurrence                                                                                                                                   |
| Amendment to an approved Site Plan                                                       | 150.00                                                                                                                     | 150.00                                                                                                                                                       |
| Board of Zoning Appeals                                                                  | 750.00                                                                                                                     | 750.00                                                                                                                                                       |
| Historical Architectural Review Board                                                    | 250.00                                                                                                                     | 250.00                                                                                                                                                       |
| Zoning Confirmation/Interpretation Letter                                                | 100.00                                                                                                                     | 100.00                                                                                                                                                       |
| Wetlands                                                                                 | 750.00                                                                                                                     | 750.00                                                                                                                                                       |
| Subdivision Plat - one-time fee per project                                              |                                                                                                                            |                                                                                                                                                              |
| 1-9 lots                                                                                 | 150.00                                                                                                                     | 150.00                                                                                                                                                       |
| 10+ lots                                                                                 | 200.00 plus 50.00 per lot                                                                                                  | 200.00 plus 50.00 per lot                                                                                                                                    |
| Construction/Development Plan                                                            | 500.00                                                                                                                     | 500.00                                                                                                                                                       |
| Resubmittal fee for Subdivision/Construction Plans after two (2) reviews                 | 350.00 for each occurrence                                                                                                 | 350.00 for each occurrence                                                                                                                                   |
| Street Sign (public) per intersection                                                    | 175.00                                                                                                                     | 175.00                                                                                                                                                       |
| Street Sign (private) per intersection                                                   | 175.00                                                                                                                     | 175.00                                                                                                                                                       |
| Resource Protection Area Sign                                                            | 10.00                                                                                                                      | 13.00                                                                                                                                                        |
| Zoning Notice Sign                                                                       |                                                                                                                            | First 5 signs are included in application fee; additional signs are \$7 each                                                                                 |
| Surety Administrative Fee - Renewal                                                      | 250.00                                                                                                                     | 250.00                                                                                                                                                       |
| Codes Enforcement Administrative Fee                                                     | 150.00                                                                                                                     | 150.00                                                                                                                                                       |
| Special Entertainment Permit Fee                                                         | 100.00                                                                                                                     | 100.00                                                                                                                                                       |

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

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

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

| Fees                                                                                                                                                                                                                                                                                        | Fiscal Year 2023-2024                                                                                           | Fiscal Year 2024-2025                                                                                           |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|
| <b>PUBLIC UTILITIES</b>                                                                                                                                                                                                                                                                     |                                                                                                                 |                                                                                                                 |
| 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                                                                                                           |
| <b>PUBLIC WORKS</b>                                                                                                                                                                                                                                                                         |                                                                                                                 |                                                                                                                 |
| Refuse Collector License Fee                                                                                                                                                                                                                                                                | 100.00                                                                                                          | 100.00                                                                                                          |
| <b>SHERIFF</b>                                                                                                                                                                                                                                                                              |                                                                                                                 |                                                                                                                 |
| Concealed Handgun Permit Background Investigation                                                                                                                                                                                                                                           | 35.00 each                                                                                                      | 35.00 each                                                                                                      |
| Fingerprinting                                                                                                                                                                                                                                                                              | 10.00                                                                                                           | 10.00                                                                                                           |
| Incident Reports                                                                                                                                                                                                                                                                            | 5.00                                                                                                            | 5.00                                                                                                            |
| False Alarm Fee                                                                                                                                                                                                                                                                             |                                                                                                                 |                                                                                                                 |
| First False Alarm                                                                                                                                                                                                                                                                           | 0.00                                                                                                            | 0.00                                                                                                            |
| Second False Alarm                                                                                                                                                                                                                                                                          | 0.00                                                                                                            | 0.00                                                                                                            |
| Third False Alarm                                                                                                                                                                                                                                                                           | 50.00                                                                                                           | 50.00                                                                                                           |
| Fourth False Alarm                                                                                                                                                                                                                                                                          | 75.00                                                                                                           | 75.00                                                                                                           |
| Fifth and Subsequent False Alarms                                                                                                                                                                                                                                                           | 150.00                                                                                                          | 150.00                                                                                                          |
| <b>STORMWATER</b>                                                                                                                                                                                                                                                                           |                                                                                                                 |                                                                                                                 |
| Stormwater Management Fee                                                                                                                                                                                                                                                                   | 4.50 per month/ERU*                                                                                             | 4.50 per month/ERU*                                                                                             |
| * ERU Impervious Area = 3,200 sq. ft.                                                                                                                                                                                                                                                       |                                                                                                                 |                                                                                                                 |
| <b>Erosion &amp; Sediment Control Fees for Single Family Residential:</b>                                                                                                                                                                                                                   |                                                                                                                 |                                                                                                                 |
| 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                                                                                                          |
| <b>Residential Erosion &amp; Sediment Control and Stormwater Management Surety Bonds</b>                                                                                                                                                                                                    |                                                                                                                 |                                                                                                                 |
| 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                                                                              |
| <b>Commercial Erosion &amp; Sediment Control and Stormwater Surety Bonds</b>                                                                                                                                                                                                                |                                                                                                                 |                                                                                                                 |
| All cases (\$2000 min.)                                                                                                                                                                                                                                                                     | surety estimate worksheet required                                                                              | surety estimate worksheet required                                                                              |
| <b>Erosion &amp; Sediment Control Inspection Fees for Commercial/Non-Residential:</b>                                                                                                                                                                                                       |                                                                                                                 |                                                                                                                 |
| 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                                                                                                          |
| <b>Stormwater Infrastructure Inspection Fees:</b>                                                                                                                                                                                                                                           |                                                                                                                 |                                                                                                                 |
| 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                                               |
| <b>STORMWATER</b>                                                                                                                                                                                                                                                                           |                                                                                                                 |                                                                                                                 |
| <b>VSMP Authority Permit Fees (Includes Plan Review, Admin., Stormwater Inspections, and State GP coverage, if applicable):</b>                                                                                                                                                             |                                                                                                                 |                                                                                                                 |
| 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                                                                                                        |

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

| Fees                                                                                                                                                                                                                                                                                        | Fiscal Year 2023-2024                | Fiscal Year 2024-2025                               |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|-----------------------------------------------------|
| <b>STORMWATER</b>                                                                                                                                                                                                                                                                           |                                      |                                                     |
| <b>Annual Permit Renewal Fees:</b>                                                                                                                                                                                                                                                          |                                      |                                                     |
| 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                                            |
| <b>General Permit Modification and Review Fees:</b>                                                                                                                                                                                                                                         |                                      |                                                     |
| 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                                              |
| <b>Miscellaneous Fees:</b>                                                                                                                                                                                                                                                                  |                                      |                                                     |
| 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                                                |
| <b>TOURISM</b>                                                                                                                                                                                                                                                                              |                                      |                                                     |
| Guided Group Tours                                                                                                                                                                                                                                                                          | \$95 large bus/\$55 small bus        | \$95 large bus/\$55 small bus                       |
| Individual Guided Tours (Walking)                                                                                                                                                                                                                                                           | \$5.00 (w/\$20.00 minimum)           | \$5.00 (w/\$20.00 minimum)                          |
| Individual Guided Tours (Van)                                                                                                                                                                                                                                                               | \$10.00 (w/\$20.00 minimum)          | \$10.00 (w/\$40.00 minimum)                         |
| Spring Arts Festival                                                                                                                                                                                                                                                                        | \$125/booth                          | \$125/booth                                         |
| Spring Vintage Market                                                                                                                                                                                                                                                                       | \$75/booth + \$50 additional spaces  | \$75/booth + \$50 additional spaces                 |
| Spring Vintage Market - Pavillion Spaces                                                                                                                                                                                                                                                    | \$125/ea + \$75 additional spaces    | \$100/ea + \$75 additional spaces                   |
| Fall Vintage Market                                                                                                                                                                                                                                                                         | \$125/booth + \$75 additional spaces | \$125 early bird/\$150 reg + \$75 additional spaces |
| Pickers Market                                                                                                                                                                                                                                                                              | \$125/booth + \$75 additional spaces | \$125/booth + \$75 additional spaces                |
| Restaurant Week                                                                                                                                                                                                                                                                             | \$125 Restaurants/\$75 Retail        | \$125 Restaurants/\$75 Retail                       |
| Evening Mistletoe Market Booth Fee                                                                                                                                                                                                                                                          | \$100 early bird/\$125 Reg.          | \$125 early bird/\$150 reg + \$75 additional spaces |
| Parade Entry Fee                                                                                                                                                                                                                                                                            | \$25/\$50 Car Clubs                  | \$30/\$50 Car Clubs                                 |
| <b>TREASURER</b>                                                                                                                                                                                                                                                                            |                                      |                                                     |
| Return Checks                                                                                                                                                                                                                                                                               | 50.00                                | 50.00                                               |
| Certified Mail Fees                                                                                                                                                                                                                                                                         | 7.38                                 | 7.38                                                |
| Motor Vehicle License Fee                                                                                                                                                                                                                                                                   | 33.00                                | 33.00                                               |
| National Guard Motor License Fee                                                                                                                                                                                                                                                            |                                      | Limit one FREE license per owner                    |
| Motorcycle License Fee                                                                                                                                                                                                                                                                      | 18.00                                | 18.00                                               |
| Farm Vehicle w/"F" Plates                                                                                                                                                                                                                                                                   | 10.00                                | 10.00                                               |
| Tax Liens                                                                                                                                                                                                                                                                                   | 30.00                                | 30.00                                               |
| Warrant in Debt                                                                                                                                                                                                                                                                             | 30.00                                | 30.00                                               |
| Distress Seizure                                                                                                                                                                                                                                                                            | 35.00                                | 35.00                                               |
| 90 Day Late Fee                                                                                                                                                                                                                                                                             | 30.00                                | 30.00                                               |
| Set off Fee                                                                                                                                                                                                                                                                                 | 25.00                                | 25.00                                               |

**ISSUE:**

Public Hearing on the County Tax Rate Ordinance for FY2024-25

**BACKGROUND:**

The Board will hold a public hearing on the proposed tax rates to fund the FY2024-25 Operating budget. The advertised real estate tax rate is \$0.76 per \$100 value. The advertised rate of the meals tax is 6%.

**BUDGETARY IMPACT:**

TBD

**RECOMMENDATION:**

Hold a public hearing and adopt the tax ordinance.

**ATTACHMENTS:**

| Description          | Type      | Upload Date |
|----------------------|-----------|-------------|
| Ordinance - Tax Rate | Ordinance | 5/6/2024    |
| Ordinance - Meal Tax | Ordinance | 5/9/2024    |

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

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

- Section 1: That there is hereby levied for the fiscal year beginning July 1, 2024, a tax of \$0.76 per one hundred dollars of assessed valuation on all taxable real estate, and all real and personal property of public service corporations in accordance with Section 58.1-2606 of the Code of Virginia (1950, as amended).
- Section 2: That there is hereby levied for the fiscal year beginning July 1, 2024, a tax of \$1.95 per one hundred dollars of assessed valuation on machinery and tools used in businesses as defined in Section 58.1-3507 of the Code of Virginia (1950, as amended).
- Section 3: That there is hereby levied for the fiscal year beginning July 1, 2024, a tax of \$1.00 per one hundred dollars of assessed valuation of boats, watercraft and aircraft as defined in Section 58.1-3606 of the Code of Virginia (1950, as amended).
- Section 4: That there is hereby levied for the fiscal year beginning July 1, 2024, a tax of \$0.32 per one hundred dollars of assessed valuation on watercraft, including vessels and ships, weighing five tons or more, excluding privately owned pleasure boats and watercraft used for recreational purposes only.
- Section 5: That there is hereby levied for the fiscal year beginning July 1, 2024, a tax of one-half (1/2) of one percent (1%) of the gross receipts on telephone and telegraph companies, water companies, heat, light and power companies, except electric suppliers, gas utilities and gas suppliers as defined in Section 58.1-400.2 of the Code of Virginia (1950, as amended) and pipeline distribution companies as defined in Section 58.1-2600 of said Code, accruing from sales to the ultimate consumer in the County of Isle of Wight, Virginia, pursuant to Section 58.1-3731 of the Code of Virginia (1950, as amended), however, in the case of telephone companies, charges for long distance telephone calls shall not be included in gross receipts for purposes of license taxation.

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

Adopted this \_\_\_\_ day of \_\_\_\_\_, 2024.

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

Attest:

---

Carey Mills Storm, Clerk

Approved as to form:

---

Robert W. Jones, Jr.  
County Attorney

AN ORDINANCE TO AMEND AND REENACT  
THE ISLE OF WIGHT COUNTY CODE  
BY AMENDING AND REENACTING

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

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

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

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

Adopted this 9th day of May 2024.

---

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

Attest:

---

Carey Mills-Storm, Clerk  
Approved as to Form:

---

Robert W. Jones, Jr., County Attorney

**ISSUE:**

Presentation of the Financial Report for the 3rd Quarter FY2023-24

**BACKGROUND:**

Staff will provide information relative to the County's financial performance for the mid-year of FY2023-24. A brief presentation will be made on the status and implications of the County's financial performance.

**BUDGETARY IMPACT:**

None.

**RECOMMENDATION:**

For the Board's information.

**ISSUE:**

Proposed Operating and Capital Budgets for Fiscal Year 2024-25, Related Ordinances, and the FY2025-34 Capital Improvements Program

**BACKGROUND:**

In accordance with the Code of Virginia, the Board of Supervisors is required to hold a public hearing to receive public comment regarding the proposed operating and capital budget, related ordinances, and the Capital Improvements Program.

The proposed FY2024-25 Operating and Capital Budget includes an advertised General Fund Operating Budget of \$108,987,352 and a Capital Budget of \$16,350,000. The proposed FY2024-25 Operating Budget for Isle of Wight County Schools is \$95,980,636.

The public hearing was held at the Board regular meeting on April 18, 2024.

**BUDGETARY IMPACT:**

None.

**RECOMMENDATION:**

Adopt the ordinances and resolutions for the Operating and Capital Budgets for Fiscal Year 2024-25 and the FY2025-34 Capital Improvements Program.

**ATTACHMENTS:**

| Description                                         | Type            | Upload Date |
|-----------------------------------------------------|-----------------|-------------|
| Resolution - CIP                                    | Resolution      | 5/6/2024    |
| Proposed FY2024-25 Budget                           | Backup Material | 5/6/2024    |
| Resolution - Pay and Classification Plan            | Resolution      | 5/6/2024    |
| FY24-25 Pay and Classification Plan - General       | Backup Material | 5/9/2024    |
| FY24-25 Pay and Classification Plan - Public Safety | Backup Material | 5/9/2024    |
| FY24-25 Pay and Classification Plan - Part-time     | Backup Material | 5/9/2024    |

**RESOLUTION TO ADOPT THE FY 2024-2034 CAPITAL  
IMPROVEMENTS PROGRAM**

**WHEREAS**, for planning purposes, capital improvement projects have been identified and listed for consideration along with their respective costs in the FY2024-2034 Capital Improvements Program; and,

**WHEREAS**, the Board of Supervisors deems it appropriate to adopt a capital improvements plan 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 FY2023-2033 Capital Improvements Program.

Adopted this \_\_\_\_\_ day of \_\_\_\_\_, 2024.

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

Attest:

\_\_\_\_\_  
Carey Mills Storm, Clerk

Approved as to form:

\_\_\_\_\_  
Robert W. Jones, Jr., County Attorney

# COUNTY ADMINISTRATOR'S MESSAGE







The Honorable Board of Supervisors  
Isle of Wight County, Virginia

Honorable Members of the Board:

I am pleased to submit the FY 2024-25 budget for Isle of Wight County to the Board of Supervisors and our citizens. This Budget was prepared to meet the needs of a growing community by providing cost efficient and effective public services. The team of staff responsible for preparing the budget has attempted to create a document that is transparent and understandable to every citizen and addresses the basic responsibilities of local government.

The proposed FY 2024-25 budget will require an increase in the tax rate from **\$.71 to \$.76**. The personal property tax rate will remain at **\$4.50**. One penny of real estate tax is expected to generate **\$670,400**.

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

The General Fund operating budget totals **\$104,987,352**. The largest source of these funds is from General Property taxes (\$77.2 million) or 73.5% of the budget. The largest uses of County funds are for Education (\$33.5 million, 31.9%), Public Safety (\$17.2 million, 16.4%), and Debt Service (\$12.9 million, 12.3%). A new item has been added this year to appropriate **\$4 million** from Fund Balance and transfer those funds to our Capital Projects Fund for one-time capital needs. Another option is for the Board to consider a bank loan not to exceed **\$10 million** for additional capital needs. Our goals include diversifying our revenue sources to become less dependent on residential property taxes and reducing debt service as a percentage of our expenditures.

### **Revenue Highlights**

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

Commercial development and construction were basically non-existent in FY23 and represented just over 1% of the total new construction assessments. The forecast for FY25 includes increased new commercial construction which is estimated to represent over 5% of new construction assessments. A 3.1% increase in assessments is forecast for FY 25 with total value of \$6,685,000,000 and revenue of \$49,431,753 based on the proposed tax rate of \$.76 and a collection rate of 97.3%.

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

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

**Sales & Use Tax** – The U.S. Supreme Court Case of *South Dakota v. Wayfair* ruled that states may charge sales tax on purchases made from out-of-state sellers. The 2019 Virginia General Assembly adopted legislation enabling the Commonwealth to collect sales tax on out-of-state sellers. This has resulted in an increase in sales tax to the state and localities. Online sales tax now represents nearly 36% of all retail sales for Isle of Wight County. An increase of 2.3% is forecast for the current fiscal year compared to last year. Based on this forecast next year's revenue will generate \$4,400,000 which is an increase of \$100,000 over the FY24 budget.

**Public Service Corporation Taxes** – Public Service assessments are adjusted annually based on the real estate sales ratio as determined by the Department of Taxation. As a result of the general reassessment of real estate in 2023 the county's sales ratio increased 26%. It is anticipated that the assessments will increase 33% in the next fiscal year which will result in revenue of \$1,612,000.

**Recordation and Wills Tax** – The tax on recordation of real property has followed the real estate market and started to decline after increases over several years. After collecting \$852,700 in FY22, we saw a decline to \$586,902 in FY23. I am projecting \$600,000 for FY25 which is a decrease of \$100,000 over last year's budgeted amount.

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

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

## **Expenditure Highlights**

**Public Schools** – An increase of \$2,750,000 is proposed in local operating funds for the Isle of Wight County Public Schools. The local capital maintenance appropriation is proposed to increase from \$250,000 to \$500,000. \$715,830 is included in debt service to finance \$7.9 million in improvements at Smithfield High School and Windsor High School for enhanced Career & Technical Program options for students.

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

**Fire and Rescue Response** – A new initiative is proposed in the Fire Rescue Department for Community Risk Reduction. The large warehouse fire in January 2024 exposed a critical deficiency in the County's ability to be proactive concerning life and safety. A new position has been included in the budget to start in January and begin the process of creating a Fire Prevention Bureau.

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

**Debt Service** – Bonds totaling \$18.5 million were issued in February 2022 to fund the remainder of Hardy Elementary School, the replacement of Fire and Rescue equipment and other County projects. Our total Debt Service budget for the General Fund in FY25 will be \$12.9 million. \$7.6 million of the payments will be for principal.

## **Personnel**

Isle of Wight County competes for employees across the Hampton Roads region. We completed a new compensation study in FY23 which brought our salary ranges more in line with our neighboring localities. To maintain our competitiveness, I have included a 3.5% general wage increase for all full-time and part-time employees. I am also proposing that we raise our minimum wage to \$13.50/hr.

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

### **New Positions**

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

### **Fleet Upgrades**

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

### **Capital Budget**

Consistent with the Board's adoption of the FY25-34 Capital Improvements Program, a Capital Budget of \$14.5 million is included to move various capital projects forward. Significant capital expenditures include Parks & Recreation \$450,000, Utilities \$1.5 million, and Schools \$12.5 million.

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

### **Acknowledgements**

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

Sincerely,



Randy Keaton  
County Administrator

# FY25 Budget Highlights

## Revenues:

- **\$13,451,000 increase in overall budget:**
- **\$4,000,000 increase** – Fund Balance
- **\$3,067,000 increase** – Real Property Tax Increase
- **\$1,200,000 increase** – Interest Revenue
- **\$700,000 increase** – Real Property Taxes normal growth
- **\$600,000 increase** – Personal Property Taxes
- **\$555,000 increase** – Delinquent Taxes
- **\$368,000 increase** – Comp Board
- **\$291,000 increase** – M&T Tax
- **\$200,000 increase** – Building Permits & Fees
- **\$175,000 increase** – Utility Tax
- **\$170,000 increase** – Tax penalties and interest
- **\$159,000 increase** – Public Service taxes
- **\$135,000 increase** – Business Equipment
- **\$100,000 decrease** – County Tax on Record/Wills

## Expenses:

- **\$13,451,000 increase in overall budget:**
- **\$4,000,000 increase** – Transfer to Capital Projects
- **\$3,000,000 increase** – School System Operating
- **\$1,000,000 increase** – Tax Relief (Veterans & Elderly)
- **\$915,000 increase** – Transfer to Utilities
- **\$895,000 increase** – New positions
- **\$821,000 increase** – 3.5% cost of living
- **\$715,000 increase** – Debt Service
- **\$243,000 increase** – Health Insurance
- **\$118,000 increase** – E911
- **\$240,000 decrease** - Treasurer
- **\$118,000 decrease** – Regional Jail
- **\$100,000 decrease** – Economic Development Incentives

## Notable Items:

**3.5% salary increase for all employees.**

**\$13.50 minimum wage**

**Sheriff's Department – 3 new Court deputies**

**County Departments – 4 ½ new employees**

**No new employees for Schools - \$3 M increase is for 3% salary inc., Health Ins., contracted maintenance.**

## FY 2024-25 General Fund Budget Summary

4/3/2024

|                                  | FY 2023-24           | FY 2024-25            | Difference           | % Change      | Significant Items                                |
|----------------------------------|----------------------|-----------------------|----------------------|---------------|--------------------------------------------------|
| Board of Supervisors             | \$ 372,373           | \$ 401,814            | \$ 29,441            | 7.91%         |                                                  |
| County Administration            | 531,119              | 565,241               | 34,122               | 6.42%         |                                                  |
| County Attorney                  | 496,743              | 459,177               | (37,566)             | -7.56%        | decrease in legal fees                           |
| Human Resources                  | 524,396              | 572,786               | 48,390               | 9.23%         | Health & Wellness initiative                     |
| Commissioner of the Revenue      | 868,607              | 942,338               | 73,731               | 8.49%         |                                                  |
| Assessment                       | 178,500              | 161,100               | (17,400)             | -9.75%        | 2nd year of assessment                           |
| Treasurer                        | 1,135,479            | 894,964               | (240,515)            | -21.18%       | positions transferred to Utilities and Finance   |
| Finance                          | 895,930              | 1,033,028             | 137,098              | 15.30%        | position transferred from Treasurer              |
| Purchasing                       | 177,831              | 230,143               | 52,312               | 29.42%        | Open Gov Procurement software                    |
| Electoral Board/Registrar        | 545,968              | 584,497               | 38,529               | 7.06%         | Presidential election this year                  |
| Court Programs                   | 365,695              | 1,779,883             | 1,414,188            | 386.71%       | more jurors & community corrections              |
| Clerk of the Circuit Court       | 735,867              | 785,779               | 49,912               | 6.78%         |                                                  |
| Commonwealth's Attorney          | 1,003,854            | 1,079,299             | 75,445               | 7.52%         |                                                  |
| Sheriff                          | 7,917,696            | 7,957,326             | 39,630               | 0.50%         |                                                  |
| Animal Control                   | 745,124              | 769,889               | 24,765               | 3.32%         |                                                  |
| Fire Rescue                      | 670,128              | 725,770               | 55,642               | 8.30%         | 3 year maintenance contract                      |
| Career Fire & Rescue Response    | 4,439,527            | 4,833,767             | 394,240              | 8.88%         | PPE & health insurance changes                   |
| Volunteer Fire & Rescue Response | 1,707,295            | 1,777,478             | 70,183               | 4.11%         |                                                  |
| Western Tidewater Regional Jail  | 1,259,298            | 1,141,354             | (117,944)            | -9.37%        | percentage of inmates reduction                  |
| Public Works - Administration    | 337,251              | 346,365               | 9,114                | 2.70%         |                                                  |
| Public Works - Inspections       | 97,080               | 101,549               | 4,469                | 4.60%         |                                                  |
| Public Works - Solid Waste       | 3,341,499            | 3,568,138             | 226,639              | 6.78%         | PT salaries & fleet                              |
| Public Works - Bldg. & Grounds   | 1,718,525            | 1,777,868             | 59,343               | 3.45%         | PT salaries & utilities                          |
| Public Works - Transportation    | 473,978              | 494,227               | 20,249               | 4.27%         |                                                  |
| Parks & Recreation - Admin       | 278,936              | 310,696               | 31,760               | 11.39%        |                                                  |
| Parks & Recreation - Programs    | 904,208              | 877,351               | (26,857)             | -2.97%        |                                                  |
| Parks & Recreation - Grounds     | 1,102,287            | 1,209,947             | 107,660              | 9.77%         | Health insurance & capital outlay                |
| Blackwater Regional Library      | 1,046,756            | 1,088,844             | 42,088               | 4.02%         |                                                  |
| Community Development            | 1,086,051            | 1,210,313             | 124,262              | 11.44%        | Professional services for Comp Plan              |
| Inspections                      | 829,428              | 865,275               | 35,847               | 4.32%         |                                                  |
| Economic Development             | 808,393              | 715,424               | (92,969)             | -11.50%       | decrease in econ dev incentives                  |
| Tourism                          | 649,509              | 674,270               | 24,761               | 3.81%         |                                                  |
| Markets                          | 79,000               | 75,445                | (3,555)              | -4.50%        |                                                  |
| Communications                   | 140,639              | 150,876               | 10,237               | 7.28%         |                                                  |
| Cooperative Extension            | 78,934               | 83,828                | 4,894                | 6.20%         |                                                  |
| Non-Departmental                 | 4,243,305            | 6,693,303             | 2,449,998            | 57.74%        | Tax relief & new positions                       |
| Schools                          | 30,459,069           | 33,459,069            | 3,000,000            | 9.85%         | 3% salary inc, Health ins., and contracted maint |
| Transfer to Other Funds          | 8,232,903            | 12,782,469            | 4,549,566            | 55.26%        | Transfer \$4 million from FB to Capital Projects |
| Debt Service                     | 12,158,396           | 12,874,349            | 715,953              | 5.89%         |                                                  |
| Governmental Organizations       | 2,131,490            | 2,102,801             | (28,689)             | -1.35%        |                                                  |
| Non-Profit Organizations         | 374,209              | 379,312               | 5,103                | 1.36%         |                                                  |
| Contingency                      | 392,838              | 450,000               | 57,162               | 14.55%        |                                                  |
| <b>Total</b>                     | <b>\$ 95,536,114</b> | <b>\$ 108,987,352</b> | <b>\$ 13,451,238</b> | <b>14.08%</b> |                                                  |
| <b>Revenues</b>                  |                      | <b>\$ 105,920,117</b> |                      |               |                                                  |
| <b>Needed</b>                    |                      | <b>\$ 3,067,235</b>   |                      |               |                                                  |
| <b>\$670,400 per penny</b>       |                      |                       |                      |               |                                                  |
| <br>Total                        |                      | <b>\$ 3,067,235</b>   | <b>\$</b>            | 4.58          | tax increase                                     |
| <b>5 cents tax increase</b>      |                      | <b>\$ 3,355,753</b>   |                      |               |                                                  |
|                                  |                      | <b>\$ 288,518</b>     |                      |               |                                                  |

# **General Fund Revenues**



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

|                                         | <b>FY 2023</b> | <b>FY 2023</b> | <b>FY 2024</b>  | <b>FY 2024*</b> | <b>FY 2025</b>   | <b>FY 2025*</b> | <b>PCT*</b>   |
|-----------------------------------------|----------------|----------------|-----------------|-----------------|------------------|-----------------|---------------|
|                                         | <b>Amended</b> | <b>Actual</b>  | <b>Original</b> | <b>Amended</b>  | <b>Requested</b> | <b>Proposed</b> | <b>Change</b> |
| <b>REAL PROPERTY TAXES</b>              |                |                |                 |                 |                  |                 |               |
| Real Estate - Current                   | \$ 41,420,000  | 39,861,581     | 45,302,592      | 45,302,592      | 55,744,307       | 49,144,235      | 8.48%         |
| Real Estate - Delinquent                | 950,000        | 722,237        | 750,000         | 750,000         | 750,000          | 750,000         | 0.00%         |
| Public Service Property                 | 1,402,000      | 1,462,882      | 1,350,000       | 1,350,000       | 1,509,000        | 1,612,000       | 19.41%        |
| Personal Property- Current              | 13,500,000     | 13,353,640     | 14,100,000      | 14,100,000      | 14,700,000       | 14,700,000      | 4.26%         |
| Personal Property- Delinquent           | 500,000        | 1,278,647      | 750,000         | 750,000         | 1,300,000        | 1,300,000       | 73.33%        |
| Mobile Home Tax - Current               | 160,000        | 154,314        | 170,000         | 170,000         | 155,000          | 155,000         | -8.82%        |
| Mob. Home Tax -- Delinquent             | 5,000          | 23,964         | 15,000          | 15,000          | 20,000           | 20,000          | 33.33%        |
| Boat/Airplane Tax - Current             | 120,000        | 112,712        | 125,000         | 125,000         | 130,000          | 130,000         | 4.00%         |
| Boat/Airplane Tax - Delinquent          | 5,000          | 15,167         | 15,000          | 15,000          | 15,000           | 15,000          | 0.00%         |
| Machinery & Tools -Current & Delinquent | 5,140,000      | (349,385)      | 5,929,000       | 5,929,000       | 6,220,000        | 6,220,000       | 4.91%         |
| Equipment-Current                       | 1,775,000      | 1,773,734      | 2,150,000       | 2,150,000       | 2,285,000        | 2,285,000       | 6.28%         |
| Equipment-Delinquent                    | -              | (6,262)        | -               | -               | -                | -               | 0.00%         |
| Penalty                                 | 400,000        | 601,420        | 450,000         | 450,000         | 550,000          | 550,000         | 22.22%        |
| Interest                                | 170,000        | 261,995        | 180,000         | 180,000         | 250,000          | 250,000         | 38.89%        |
| Total Real Property Taxes               | \$ 65,547,000  | 59,266,648     | 71,286,592      | 71,286,592      | 83,628,307       | 77,131,235      | 8.20%         |
| <b>OTHER LOCAL TAXES</b>                |                |                |                 |                 |                  |                 |               |
| Local Sales & Use                       | \$ 4,000,000   | 4,182,782      | 4,300,000       | 4,300,000       | 4,300,000        | 4,400,000       | 2.33%         |
| Consumer Utility Tax                    | 900,000        | 1,192,880      | 1,000,000       | 1,000,000       | 1,175,000        | 1,175,000       | 17.50%        |
| Consumption Tax                         | 120,000        | 143,604        | 140,000         | 140,000         | 140,000          | 140,000         | 0.00%         |
| Business License Tax                    | 915,000        | 1,205,887      | 1,200,000       | 1,200,000       | 1,200,000        | 1,200,000       | 0.00%         |
| Motor Vehicles License Current          | 1,090,000      | 741,649        | 1,100,000       | 1,100,000       | 1,100,000        | 1,100,000       | 0.00%         |
| Motor Vehicle Licenses-Delinquent       | 40,000         | 273,688        | 60,000          | 60,000          | 60,000           | 60,000          | 0.00%         |
| Penalty - Taxes                         | 7,000          | 8,732          | 7,000           | 7,000           | 7,000            | 7,000           | 0.00%         |
| Interest - Taxes                        | 2,000          | 4,784          | 2,000           | 2,000           | 4,000            | 4,000           | 100.00%       |
| Taxes on Record/Wills-Local             | 850,000        | 586,902        | 700,000         | 700,000         | 600,000          | 600,000         | -14.29%       |
| Lodging Tax                             | 84,000         | 93,247         | 85,000          | 85,000          | 90,000           | 90,000          | 5.88%         |
| Meals Tax                               | 675,000        | 758,692        | 725,000         | 725,000         | 760,000          | 760,000         | 4.83%         |
| Communications Sales & Use Tax          | 600,000        | 500,183        | 450,000         | 450,000         | 480,000          | 480,000         | 6.67%         |
| Bank Stock Tax                          | 12,000         | 16,290         | 12,000          | 12,000          | 15,000           | 15,000          | 25.00%        |
| Total Other Property Taxes              | \$ 9,295,000   | 9,709,322      | 9,781,000       | 9,781,000       | 9,931,000        | 10,031,000      | 2.56%         |
| <b>PERMITS, FEES &amp; LICENSES</b>     |                |                |                 |                 |                  |                 |               |
| Animal License                          | \$ 40,000      | 30,876         | 35,000          | 35,000          | 35,000           | 35,000          | 0.00%         |
| Land Use Application Fees               | -              | 100            | -               | -               | -                | -               | 0.00%         |
| Land Transfer Fees                      | 1,000          | 1,352          | 1,000           | 1,000           | 1,000            | 1,000           | 0.00%         |
| Inspections Technology Fee              | 20,000         | 22,480         | 20,000          | 20,000          | 20,000           | 20,000          | 0.00%         |
| Zoning Use & Subdiv Ord Fee             | 75,000         | 79,540         | 75,000          | 75,000          | 75,000           | 75,000          | 0.00%         |
| Building & Misc Permits & Fees          | 550,000        | 511,286        | 400,000         | 400,000         | 500,000          | 600,000         | 50.00%        |
| Solid Waste Franchise Fee               | 30,000         | 41,194         | 40,000          | 40,000          | 40,000           | 40,000          | 0.00%         |
| Concealed Weapon Permit Fee             | 40,000         | 37,490         | 40,000          | 40,000          | 40,000           | 40,000          | 0.00%         |
| Total Permits, Fees & Licenses          | \$ 756,000     | 724,317        | 611,000         | 611,000         | 711,000          | 811,000         | 32.73%        |

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

|                                |           | <b>FY 2023</b> | <b>FY 2023</b> | <b>FY 2024</b>  | <b>FY 2024*</b> | <b>FY 2025</b>   | <b>FY 2025*</b> | <b>PCT*</b>   |
|--------------------------------|-----------|----------------|----------------|-----------------|-----------------|------------------|-----------------|---------------|
|                                |           | <b>Amended</b> | <b>Actual</b>  | <b>Original</b> | <b>Amended</b>  | <b>Requested</b> | <b>Proposed</b> | <b>Change</b> |
| <b>FINES &amp; FORFEITURES</b> |           |                |                |                 |                 |                  |                 |               |
| Court Fines and Forfeitures    | \$        | 75,000         | 86,136         | 75,000          | 75,000          | 85,000           | 85,000          | 13.33%        |
| Interest - Court Fine & Forft  |           | 4,000          | 5,399          | 4,000           | 4,000           | 4,500            | 4,500           | 12.50%        |
| County Code Violations         |           | 10,000         | 2,946          | 5,000           | 5,000           | 5,000            | 5,000           | 0.00%         |
| Electronic Summons Assessment  |           | -              | 8,618          | -               | -               | 10,000           | 10,000          | 100.00%       |
| Total Fines & Forfeitures      | \$        | 89,000         | 103,099        | 84,000          | 84,000          | 104,500          | 104,500         | 24.40%        |
| <b>REVENUE FROM USE</b>        |           |                |                |                 |                 |                  |                 |               |
| Interest Revenue               | \$        | 100,000        | 1,430,231      | 500,000         | 500,000         | 1,700,000        | 1,700,000       | 240.00%       |
| Property Rental                |           | 185,000        | 143,121        | 185,000         | 185,000         | 175,000          | 175,000         | -5.41%        |
| Lease Revenue                  |           | -              | 170,282        | -               | -               | -                | -               | 0.00%         |
| Unrealized Gain on Investment  |           | -              | (216,307)      | -               | -               | -                | -               | 0.00%         |
| Total Revenue from Use         | \$        | 285,000        | 1,527,327      | 685,000         | 685,000         | 1,875,000        | 1,875,000       | 173.72%       |
| <b>CHARGES FOR SERVICES</b>    |           |                |                |                 |                 |                  |                 |               |
| Set Off Collection Fees        | \$        | 75,000         | 148,943        | 100,000         | 100,000         | 100,000          | 100,000         | 0.00%         |
| Finance Administration Fee     |           | 1,000          | 575            | 1,000           | 1,000           | 500              | 500             | -50.00%       |
| Court Security Fee             |           | 80,000         | 103,112        | 85,000          | 85,000          | 100,000          | 100,000         | 17.65%        |
| Sheriff's Fee                  |           | 2,000          | 2,205          | 2,000           | 2,000           | 2,000            | 2,000           | 0.00%         |
| Sheriff Extradition Revenue    |           | 4,000          | 2,526          | 2,000           | 2,000           | 2,000            | 2,000           | 0.00%         |
| Law Library Fees               |           | 8,000          | 9,159          | 6,000           | 6,000           | 9,000            | 9,000           | 50.00%        |
| Building Const Court Fees      |           | 15,000         | 12,534         | 12,000          | 12,000          | 12,000           | 12,000          | 0.00%         |
| Courthouse Construction Fees   |           | 20,000         | 21,673         | 18,000          | 18,000          | 20,000           | 20,000          | 11.11%        |
| Reimb for Court Appointed Atty |           | 2,000          | 3,107          | 2,000           | 2,000           | 2,000            | 2,000           | 0.00%         |
| Commonwealth Attorney's Fees   |           | 3,000          | 2,291          | 3,000           | 3,000           | 3,000            | 3,000           | 0.00%         |
| Criminal Check & Incident Rpt  |           | 1,000          | -              | 1,000           | 1,000           | -                | -               | -100.00%      |
| Fingerprinting                 |           | 1,000          | 860            | 1,000           | 1,000           | 1,000            | 1,000           | 0.00%         |
| Animal Adoption Fees           |           | 30,000         | 13,696         | 25,000          | 25,000          | 15,000           | 15,000          | -40.00%       |
| Impound Fees                   |           | 1,000          | 470            | 1,000           | 1,000           | 1,000            | 1,000           | 0.00%         |
| Quarantine Fees                |           | -              | 1,200          | -               | -               | -                | -               | 0.00%         |
| Kennel Fees                    |           | -              | 425            | -               | -               | -                | -               | 0.00%         |
| Miscellaneous Charges          |           | -              | 1,613          | -               | -               | -                | -               | 0.00%         |
| EMS Revenue Recovery           | 1,000,000 | 952,978        | 1,100,000      | 1,100,000       | 1,100,000       | 1,100,000        | 1,100,000       | 0.00%         |
| EMS Records Request Fee        | -         | 1,617          | -              | -               | -               | -                | -               | 0.00%         |
| P&R Facility Rentals           | -         | 150            | -              | -               | -               | -                | -               | 0.00%         |
| Treasurer Admin SC             | -         | 50             | -              | -               | -               | -                | -               | 0.00%         |
| Treasurer Admin Fees           | 175,000   | 220,404        | 200,000        | 200,000         | 200,000         | 200,000          | 200,000         | 0.00%         |
| DMV Hold Administration Fee    | 25,000    | 25,846         | 40,000         | 40,000          | 25,000          | 25,000           | 25,000          | -37.50%       |
| Surry County EMS               | -         | 102,709        | -              | -               | -               | -                | -               | 0.00%         |
| Camps                          | 104,500   | 65,710         | 102,000        | 102,000         | 85,700          | 85,700           | 85,700          | -15.98%       |
| Special Events Fee             | 2,000     | 3,001          | 1,500          | 1,500           | 2,000           | 2,000            | 2,000           | 33.33%        |
| Athletics                      | 53,935    | 59,303         | 65,264         | 65,264          | 68,550          | 68,550           | 68,550          | 5.03%         |
| Instructor Classes             | 15,700    | 4,558          | 5,000          | 5,000           | 10,000          | 10,000           | 10,000          | 100.00%       |
| Recreation                     | 38,720    | 53,905         | 60,000         | 60,000          | 55,200          | 55,200           | 55,200          | -8.00%        |
| Senior Adult Programming       | 16,492    | 10,876         | 27,600         | 27,600          | 28,045          | 28,045           | 28,045          | 1.61%         |
| Tyler's Beach Docking          | -         | 3,860          | 500            | 500             | 500             | 500              | 500             | 0.00%         |
| Windsor Center Fees            | 2,592     | 1,445          | 1,200          | 1,200           | 5,815           | 5,815            | 5,815           | 384.58%       |
| Tourism Special Events         | 1,000     | -              | 1,000          | 1,000           | -               | -                | -               | -100.00%      |
| Tourism                        | 8,080     | 22,313         | 15,000         | 15,000          | 15,000          | 15,000           | 15,000          | 0.00%         |
| Total Charges for Services     | \$        | 1,686,019      | \$ 1,853,111   | \$ 1,878,064    | \$ 1,878,064    | \$ 1,863,310     | \$ 1,863,310    | -0.79%        |

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

|                          | <b>FY 2023</b> | <b>FY 2023</b> | <b>FY 2024</b>  | <b>FY 2024*</b> | <b>FY 2025</b>   | <b>FY 2025*</b> | <b>PCT*</b>   |
|--------------------------|----------------|----------------|-----------------|-----------------|------------------|-----------------|---------------|
|                          | <b>Amended</b> | <b>Actual</b>  | <b>Original</b> | <b>Amended</b>  | <b>Requested</b> | <b>Proposed</b> | <b>Change</b> |
| <b>RECOVERED COST</b>    |                |                |                 |                 |                  |                 |               |
| Borrow Pit Contribution  | \$ 50,000      | 40,392         | 50,000          | 50,000          | 40,000           | 40,000          | -20.00%       |
| Insurance Reimbursements | 118,003        | 113,354        | 50,000          | 67,538          | 50,000           | 50,000          | -25.97%       |
| Smfd Recovered Cost      | 286,603        | 288,912        | 314,005         | 314,005         | 326,635          | 366,635         | 16.76%        |
| Sale of Recyclables      | 80,000         | 92,388         | 80,000          | 80,000          | 90,000           | 90,000          | 12.50%        |
| Other Recovered Costs    | -              | 54,109         | 200,000         | 1,569,587       | 1,568,052        | 1,568,052       | 0.00%         |
| Smithfield Debt Service  | 51,453         | 48,687         | -               | -               | -                | -               | 0.00%         |
| Salty Southern Route     | 5,500          | 6,250          | 5,500           | 8,704           | 6,000            | 6,000           | -31.07%       |
| Total Recovered Cost     | \$ 591,559     | \$ 644,092     | \$ 699,505      | \$ 2,089,834    | \$ 2,080,687     | \$ 2,120,687    | 1.48%         |

**MISCELLANEOUS**

|                              |              |              |              |              |              |            |         |
|------------------------------|--------------|--------------|--------------|--------------|--------------|------------|---------|
| DSS Indirect Cost Allocation | \$ 398,242   | 249,775      | 414,626      | 414,626      | 331,207      | 331,207    | -20.12% |
| Gifts and Donations          | 500          | -            | -            | -            | -            | -          | 0.00%   |
| Sale of Property             | -            | 107,916      | -            | -            | -            | -          | 0.00%   |
| Sale of Photocopies / Maps   | -            | 10,706       | -            | -            | -            | -          | 0.00%   |
| Miscellaneous                | 20,000       | 187,946      | 20,000       | 60,147       | 100,000      | 20,000     | -66.75% |
| Surplus Proceeds             | 20,000       | 102,587      | 40,000       | 60,400       | 40,000       | 40,000     | -33.77% |
| School Meal Debt Collections | -            | 290          | -            | -            | -            | -          | 0.00%   |
| P-Card Rebate                | 30,000       | 31,275       | 30,000       | 30,000       | 30,000       | 30,000     | 0.00%   |
| E-payables Rebate            | 5,000        | 2,538        | 5,000        | 5,000        | 5,000        | 5,000      | 0.00%   |
| PU Indirect Cost             | 247,027      | 247,027      | 227,414      | 227,414      | 112,383      | 112,383    | -50.58% |
| SW Indirect Cost             | 74,294       | 74,294       | 80,700       | 80,700       | 52,318       | 52,318     | -35.17% |
| Market Fees                  | 34,327       | 33,538       | 37,500       | 40,382       | 37,500       | 37,500     | -7.14%  |
| Market Sponsors              | 6,900        | 9,700        | 8,500        | 8,500        | 8,500        | 6,945      | -18.29% |
| Vintage Market               | 59,302       | 31,212       | 33,000       | 34,415       | 30,000       | 30,000     | -12.83% |
| 2011 QSCB Federal Tax Credit | 337,500      | 319,580      | 318,263      | 318,263      | 318,263      | 318,263    | 0.00%   |
| Total Miscellaneous          | \$ 1,233,092 | \$ 1,408,384 | \$ 1,215,003 | \$ 1,279,847 | \$ 1,065,171 | \$ 983,616 | -23.15% |

**NON-CATEGORICAL AID**

|                           |              |           |           |           |           |           |       |
|---------------------------|--------------|-----------|-----------|-----------|-----------|-----------|-------|
| Auto Rental Tax           | \$ 50,000    | 56,787    | 50,000    | 50,000    | 50,000    | 50,000    | 0.00% |
| Rolling Stock Tax         | 42,000       | 40,828    | 42,000    | 42,000    | 42,000    | 42,000    | 0.00% |
| Mobile Home Titling Tax   | 45,000       | 115,528   | 80,000    | 80,000    | 80,000    | 80,000    | 0.00% |
| Grantor's Tax             | 200,000      | 166,369   | 200,000   | 200,000   | 200,000   | 200,000   | 0.00% |
| State PPTR                | 5,115,890    | 5,115,890 | 5,115,890 | 5,115,890 | 5,115,890 | 5,115,890 | 0.00% |
| Total Non-categorical Aid | \$ 5,452,890 | 5,495,403 | 5,487,890 | 5,487,890 | 5,487,890 | 5,487,890 | 0.00% |

**CATEGORICAL AID**

|                                      |              |           |           |           |           |           |        |
|--------------------------------------|--------------|-----------|-----------|-----------|-----------|-----------|--------|
| Comonwealth Attorney Shared Expenses | \$ 421,529   | 450,805   | 475,166   | 475,166   | 537,111   | 537,111   | 13.04% |
| Sheriff Shared Expenses              | 1,416,259    | 1,482,788 | 1,532,467 | 1,532,467 | 1,713,640 | 1,713,640 | 11.82% |
| Commissioner Shared Expenses         | 158,295      | 163,838   | 172,844   | 172,844   | 229,104   | 229,104   | 32.55% |
| Treasurer Shared Expenses            | 140,162      | 139,182   | 153,257   | 153,257   | 196,445   | 196,445   | 28.18% |
| Registrar/Electoral Brd Shrd Ex      | 58,290       | 74,731    | 58,290    | 58,290    | 74,000    | 75,000    | 28.67% |
| Clerk of Circuit Court Shrd Ex       | 300,407      | 343,309   | 325,855   | 325,855   | 350,663   | 350,663   | 7.61%  |
| Technology Trust Funds               | 41,310       | 78,483    | 22,698    | 22,698    | 21,130    | 23,000    | 1.33%  |
| Total Categorical Aid                | \$ 2,536,252 | 2,733,136 | 2,740,577 | 2,740,577 | 3,122,093 | 3,124,963 | 14.03% |

**REVENUE FROM THE COMMONWEALTH**

|                                     |            |         |         |         |         |         |         |
|-------------------------------------|------------|---------|---------|---------|---------|---------|---------|
| Fire Prevention Program             | \$ 109,639 | 127,874 | 109,639 | 135,401 | 123,000 | 123,000 | -9.16%  |
| Four for Life                       | 40,000     | 43,178  | 36,127  | 91,364  | 42,734  | 42,734  | -53.23% |
| Total Revenue from the Commonwealth | \$ 149,639 | 171,052 | 145,766 | 226,764 | 165,734 | 165,734 | -26.91% |

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

|                                            | <b>FY 2023</b>        | <b>FY 2023</b>    | <b>FY 2024</b>    | <b>FY 2024*</b>   | <b>FY 2025</b>     | <b>FY 2025*</b>    | <b>PCT*</b>   |
|--------------------------------------------|-----------------------|-------------------|-------------------|-------------------|--------------------|--------------------|---------------|
|                                            | <b>Amended</b>        | <b>Actual</b>     | <b>Original</b>   | <b>Amended</b>    | <b>Requested</b>   | <b>Proposed</b>    | <b>Change</b> |
| <b>REVENUE FROM THE FEDERAL GOVERNMENT</b> |                       |                   |                   |                   |                    |                    |               |
| Federal Grant Revenue                      | \$ -                  | 51,926            | -                 | -                 | -                  | -                  | 0.00%         |
| Total Federal Revenue                      | \$ -                  | 51,926            | -                 | -                 | -                  | -                  | 0.00%         |
| <b>OTHER FINANCING SOURCES</b>             |                       |                   |                   |                   |                    |                    |               |
| Lease Proceeds                             | \$ 540,000            | 525,000           | 598,800           | 598,800           | 990,000            | 965,500            | 61.24%        |
| Lease Obligation Issued                    | -                     | 118,963           | -                 | -                 | -                  | -                  | 0.00%         |
| SBITA Obligation Issued                    | -                     | 227,903           | -                 | -                 | -                  | -                  | 0.00%         |
| Transfer from Grants Fund                  | -                     | -                 | 322,917           | 324,741           | 322,917            | 322,917            | -0.56%        |
| Appropriated Fund Balance                  | 9,973,605             | -                 | -                 | 308,750           | -                  | 4,000,000          | 1195.55%      |
| Committed Fund Balance                     | 83,576                | -                 | -                 | -                 | -                  | -                  | 0.00%         |
| Transfer from Debt Service                 | 924,012               | 924,012           | -                 | -                 | -                  | -                  | 0.00%         |
| Assigned Fund Balance                      | 1,201,828             | -                 | -                 | 1,038,222         | -                  | -                  | -100.00%      |
| Transfer from Assigned FB                  | 276,336               | -                 | -                 | -                 | -                  | -                  | 0.00%         |
| Total Other Financing Sources              | \$ 12,999,356         | 1,795,879         | 921,717           | 2,270,513         | 1,312,917          | 5,288,417          | 132.92%       |
| <b>TOTAL GENERAL FUND REVENUES</b>         | <b>\$ 100,620,807</b> | <b>85,483,695</b> | <b>95,536,114</b> | <b>98,421,081</b> | <b>111,347,609</b> | <b>108,987,352</b> | <b>10.74%</b> |



# **General Fund Expenditure Summary**



**Isle of Wight County**  
**Proposed FY 2024-25 Operating Budget**  
**General Fund**  
**Expenditure Summary**

|                                                   |    | <b>FY 2023</b> | <b>FY 2023</b> | <b>FY 2024</b>  | <b>FY 2024*</b> | <b>FY 2025</b>   | <b>FY 2025*</b> | <b>PCT*</b>   |
|---------------------------------------------------|----|----------------|----------------|-----------------|-----------------|------------------|-----------------|---------------|
|                                                   |    | <b>Amended</b> | <b>Actual</b>  | <b>Original</b> | <b>Amended</b>  | <b>Requested</b> | <b>Proposed</b> | <b>Change</b> |
| <b>GENERAL ADMINISTRATION</b>                     |    |                |                |                 |                 |                  |                 |               |
| Board of Supervisors                              | \$ | 351,144        | 345,710        | 372,373         | 373,450         | 379,378          | 401,814         | 7.60%         |
| County Administration                             |    | 508,596        | 502,201        | 531,119         | 532,869         | 565,241          | 565,241         | 6.08%         |
| County Attorney                                   |    | 684,349        | 360,878        | 496,743         | 496,878         | 459,177          | 459,177         | -7.59%        |
| Human Resources                                   |    | 451,926        | 418,934        | 524,396         | 545,239         | 572,786          | 572,786         | 5.05%         |
| Voter Registration                                |    | 385,749        | 368,937        | 545,968         | 547,021         | 584,497          | 584,497         | 6.85%         |
| <b>Total General Administration</b>               | \$ | 2,381,764      | 1,996,660      | 2,470,599       | 2,495,457       | 2,561,079        | 2,583,515       | 3.53%         |
| <b>FINANCIAL ADMINISTRATION</b>                   |    |                |                |                 |                 |                  |                 |               |
| Commissioner of the Revenue                       | \$ | 859,954        | 796,755        | 868,607         | 881,353         | 942,338          | 942,338         | 6.92%         |
| Assessment                                        |    | 575,520        | 446,281        | 178,500         | 179,030         | 161,100          | 161,100         | -10.02%       |
| Treasurer                                         |    | 1,018,538      | 944,821        | 1,135,479       | 968,277         | 894,964          | 894,964         | -7.57%        |
| Budget & Finance                                  |    | 944,010        | 876,199        | 895,930         | 961,716         | 1,033,028        | 1,033,028       | 7.42%         |
| Purchasing                                        |    | 170,407        | 80,343         | 177,831         | 165,435         | 230,143          | 230,143         | 39.11%        |
| <b>Total Financial Administration</b>             | \$ | 3,568,429      | 3,144,399      | 3,256,347       | 3,155,811       | 3,261,573        | 3,261,573       | 3.35%         |
| <b>JUDICIAL</b>                                   |    |                |                |                 |                 |                  |                 |               |
| Circuit Court Judges                              | \$ | 102,887        | 101,695        | 99,400          | 115,011         | 123,186          | 123,186         | 7.11%         |
| General District Court                            |    | 28,601         | 23,470         | 29,612          | 30,398          | 66,193           | 36,193          | 19.06%        |
| Fifth District Community Corrections Program      |    | 18,614         | 14,642         | 20,316          | 20,316          | 35,713           | 35,713          | 75.79%        |
| Juvenile and Domestic Relations Court             |    | 12,772         | 8,557          | 12,902          | 12,902          | 13,102           | 13,102          | 1.55%         |
| Juvenile Accountability Program                   |    | 2,500          | 0              | 2,500           | 2,500           | 2,500            | 2,500           | 0.00%         |
| Court Services Unit                               |    | 250,341        | 221,287        | 200,965         | 1,570,552       | 1,569,189        | 1,569,189       | -0.09%        |
| Clerk of the Circuit Court                        |    | 781,922        | 741,268        | 735,867         | 740,499         | 785,694          | 785,779         | 6.11%         |
| Commonwealth's Attorney                           |    | 916,005        | 909,203        | 1,003,854       | 1,008,987       | 1,096,699        | 1,079,299       | 6.97%         |
| <b>Total Judicial</b>                             | \$ | 2,113,642      | 2,020,123      | 2,105,416       | 3,501,165       | 3,692,276        | 3,644,961       | 4.11%         |
| <b>PUBLIC SAFETY</b>                              |    |                |                |                 |                 |                  |                 |               |
| Sheriff - Administration & Public Safety Officers | \$ | 7,129,197      | 7,163,149      | 7,917,696       | 8,061,892       | 7,968,226        | 7,957,326       | -1.30%        |
| Sheriff - Animal Control                          |    | 647,278        | 566,782        | 745,124         | 746,138         | 779,889          | 769,889         | 3.18%         |
| Fire and Rescue Response                          |    | 4,188,295      | 4,105,634      | 4,439,527       | 4,695,130       | 4,833,767        | 4,833,767       | 2.95%         |
| Fire & Rescue - Station Services                  |    | 1,591,434      | 1,562,332      | 1,707,295       | 1,733,057       | 1,902,258        | 1,777,478       | 2.56%         |
| Fire & Rescue - Emergency Mgt & Billing           |    | 584,549        | 580,398        | 670,128         | 673,893         | 725,770          | 725,770         | 7.70%         |
| Western Tidewater Regional Jail                   |    | 1,293,333      | 1,293,333      | 1,259,298       | 1,259,298       | 1,141,354        | 1,141,354       | -9.37%        |
| <b>Total Public Safety</b>                        | \$ | 15,434,086     | 15,271,628     | 16,739,068      | 17,169,408      | 17,351,264       | 17,205,584      | 0.21%         |
| <b>PUBLIC WORKS</b>                               |    |                |                |                 |                 |                  |                 |               |
| Public Works - Administration                     | \$ | 330,828        | 317,747        | 337,251         | 339,118         | 346,365          | 346,365         | 2.14%         |
| Public Works - Transportation                     |    | 463,723        | 362,909        | 473,978         | 529,252         | 494,227          | 494,227         | -6.62%        |
| Public Works - Refuse Collection & Disposal       |    | 3,331,352      | 3,093,180      | 3,341,499       | 3,397,466       | 3,684,197        | 3,568,138       | 5.02%         |
| Public Works - Building Maintenance               |    | 1,726,371      | 1,681,438      | 1,718,525       | 1,729,691       | 1,839,447        | 1,777,868       | 2.79%         |
| Public Works - Capital Programs and Inspections   |    | 106,005        | 105,746        | 97,080          | 97,322          | 101,549          | 101,549         | 4.34%         |
| <b>Total Public Works</b>                         | \$ | 5,958,279      | 5,561,020      | 5,968,333       | 6,092,849       | 6,465,785        | 6,288,147       | 3.21%         |

**Isle of Wight County**  
**Proposed FY 2024-25 Operating Budget**  
**General Fund**  
**Expenditure Summary**

|                                                        |           | <b>FY 2023</b>     | <b>FY 2023</b>    | <b>FY 2024</b>    | <b>FY 2024*</b>   | <b>FY 2025</b>     | <b>FY 2025*</b>    | <b>PCT*</b>   |
|--------------------------------------------------------|-----------|--------------------|-------------------|-------------------|-------------------|--------------------|--------------------|---------------|
|                                                        |           | <b>Amended</b>     | <b>Actual</b>     | <b>Original</b>   | <b>Amended</b>    | <b>Requested</b>   | <b>Proposed</b>    | <b>Change</b> |
| <b>HEALTH &amp; WELFARE</b>                            |           |                    |                   |                   |                   |                    |                    |               |
| Western Tidewater Health District                      | \$        | 575,000            | 575,000           | 580,000           | 580,000           | 580,000            | 580,000            | 0.00%         |
| Western Tidewater Community Service Board              |           | 289,214            | 289,214           | 297,890           | 297,890           | 310,336            | 310,336            | 4.18%         |
| <b>Total Health &amp; Welfare</b>                      | \$        | 864,214            | 864,214           | 877,890           | 877,890           | 890,336            | 890,336            | 1.42%         |
| <b>EDUCATION</b>                                       |           |                    |                   |                   |                   |                    |                    |               |
| Local Support                                          | \$        | 27,144,755         | 27,144,755        | 30,209,069        | 30,209,069        | 36,025,201         | 32,959,069         | 9.10%         |
| School Capital Maintenance                             |           | 234,272            | 234,272           | 250,000           | 250,000           | 3,762,241          | 500,000            | 100.00%       |
| <b>Total Education</b>                                 | \$        | 27,379,027         | 27,379,027        | 30,459,069        | 30,459,069        | 39,787,442         | 33,459,069         | 9.85%         |
| <b>PARKS, RECREATION, GROUNDS &amp; CULTURAL</b>       |           |                    |                   |                   |                   |                    |                    |               |
| Parks and Recreation - Administration                  | \$        | 292,636            | 258,410           | 278,936           | 295,266           | 310,696            | 310,696            | 5.23%         |
| Parks and Recreation - Gateways, and Grounds           |           | 1,032,455          | 925,959           | 1,102,287         | 1,121,184         | 1,239,947          | 1,209,947          | 7.92%         |
| Parks and Recreation - Programs                        |           | 801,915            | 657,540           | 904,208           | 890,374           | 877,351            | 877,351            | -1.46%        |
| Blackwater Regional Library - Local Support            |           | 962,508            | 959,298           | 1,046,756         | 1,046,756         | 1,088,844          | 1,088,844          | 4.02%         |
| <b>Total Parks, Recreation, Grounds &amp; Cultural</b> | \$        | 3,089,514          | 2,801,207         | 3,332,187         | 3,353,580         | 3,516,838          | 3,486,838          | 3.97%         |
| <b>COMMUNITY DEVELOPMENT</b>                           |           |                    |                   |                   |                   |                    |                    |               |
| Planning and Zoning                                    | \$        | 944,652            | 802,992           | 1,086,051         | 1,112,744         | 1,290,313          | 1,210,313          | 8.77%         |
| Inspections                                            |           | 856,856            | 820,788           | 829,428           | 834,625           | 865,275            | 865,275            | 3.67%         |
| Economic Development                                   |           | 1,357,846          | 527,669           | 808,393           | 1,586,401         | 715,424            | 715,424            | -54.90%       |
| Tourism                                                |           | 615,461            | 603,527           | 649,509           | 655,083           | 674,270            | 674,270            | 2.93%         |
| Markets                                                |           | 104,359            | 73,035            | 79,000            | 83,297            | 75,445             | 75,445             | -9.43%        |
| Communications                                         |           | 138,226            | 120,682           | 140,639           | 142,232           | 150,876            | 150,876            | 6.08%         |
| Virginia Coop Ext - Local Support                      |           | 75,620             | 73,097            | 78,934            | 78,934            | 83,828             | 83,828             | 6.20%         |
| <b>Total Community Development</b>                     | \$        | 4,093,020          | 3,021,789         | 3,671,954         | 4,493,316         | 3,855,431          | 3,775,431          | -15.98%       |
| <b>OTHER PUBLIC SERVICES</b>                           |           |                    |                   |                   |                   |                    |                    |               |
| Local and Regional Organizations                       | \$        | 1,613,847          | 1,359,412         | 1,627,809         | 1,627,809         | 1,660,277          | 1,591,777          | -2.21%        |
| <b>Total Other Public Services</b>                     | \$        | 1,613,847          | 1,359,412         | 1,627,809         | 1,627,809         | 1,660,277          | 1,591,777          | -2.21%        |
| <b>DEBT SERVICE</b>                                    |           |                    |                   |                   |                   |                    |                    |               |
| Debt Service                                           | \$        | 12,790,617         | 12,828,059        | 12,158,396        | 12,488,896        | 12,874,349         | 12,874,349         | 3.09%         |
| <b>Total Debt Service</b>                              | \$        | 12,790,617         | 12,828,059        | 12,158,396        | 12,488,896        | 12,874,349         | 12,874,349         | 3.09%         |
| <b>NON-DEPARTMENTAL</b>                                |           |                    |                   |                   |                   |                    |                    |               |
| Non-Departmental Expenses                              | \$        | 10,666,103         | 3,678,845         | 2,651,020         | 2,245,068         | 5,798,159          | 5,008,800          | 123.10%       |
| Internal Service Charges                               |           | 1,775,766          | 1,734,328         | 1,985,123         | 1,985,123         | 2,134,213          | 2,134,503          | 7.52%         |
| Transfer to Other Funds                                |           | 8,892,500          | 7,823,972         | 8,232,903         | 8,475,641         | 10,734,416         | 12,782,469         | 50.81%        |
| <b>Total Non-Departmental</b>                          | \$        | 21,334,369         | 13,237,145        | 12,869,046        | 12,705,832        | 18,666,788         | 19,925,772         | 56.82%        |
| <b>TOTAL GENERAL FUND EXPENDITURES</b>                 | <b>\$</b> | <b>100,620,807</b> | <b>89,484,683</b> | <b>95,536,114</b> | <b>98,421,081</b> | <b>114,583,438</b> | <b>108,987,352</b> | <b>10.74%</b> |

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

**BOARD OF SUPERVISORS**

|                                |    | <b>FY 2023</b> | <b>FY 2023</b> | <b>FY 2024</b>  | <b>FY 2024*</b> | <b>FY 2025</b>   | <b>FY 2025*</b> | <b>PCT*</b>   |
|--------------------------------|----|----------------|----------------|-----------------|-----------------|------------------|-----------------|---------------|
|                                |    | <b>Amended</b> | <b>Actual</b>  | <b>Original</b> | <b>Amended</b>  | <b>Requested</b> | <b>Proposed</b> | <b>Change</b> |
| Salaries and Wages             | \$ | 69,860         | 69,860         | 72,615          | 73,615          | 76,156           | 76,156          | 3.45%         |
| Board Salaries                 |    | 61,812         | 61,812         | 64,000          | 64,000          | 67,979           | 67,979          | 6.22%         |
| FICA (SS & Medicare)           |    | 9,997          | 9,687          | 10,452          | 10,529          | 11,027           | 11,027          | 4.73%         |
| VRS - Retirement Benefits      |    | 8,009          | 8,008          | 8,446           | 8,446           | 8,147            | 8,147           | -3.54%        |
| Hospital/Medical Plans         |    | 29,923         | 27,409         | 25,959          | 25,959          | 27,516           | 49,952          | 92.43%        |
| Group Life Insurance           |    | 923            | 923            | 974             | 974             | 956              | 956             | -1.85%        |
| Professional Services          |    | 73,684         | 72,660         | 97,830          | 97,830          | 90,000           | 90,000          | -8.00%        |
| Software License/Maintenance   |    | 41,645         | 40,866         | 42,000          | 42,000          | 42,000           | 42,000          | 0.00%         |
| Advertising Services           |    | 30,068         | 30,067         | 24,500          | 24,500          | 24,500           | 24,500          | 0.00%         |
| Postage                        |    | 161            | 160            | 150             | 150             | 150              | 150             | 0.00%         |
| Telephone (Voice And Fax)      |    | 610            | 534            | 612             | 612             | 612              | 612             | 0.00%         |
| Travel & Training              |    | 8,093          | 8,093          | 7,500           | 7,500           | 12,500           | 12,500          | 66.67%        |
| Operating Expenses             |    | 5,800          | 5,799          | 7,500           | 7,500           | 7,500            | 7,500           | 0.00%         |
| Dues & Association Memberships |    | 9,585          | 8,857          | 9,585           | 9,585           | 9,585            | 9,585           | 0.00%         |
| Office Supplies                |    | 974            | 974            | 250             | 250             | 750              | 750             | 200.00%       |
| Total Operating Expenditures   | \$ | 351,144        | 345,710        | 372,373         | 373,450         | 379,378          | 401,814         | 7.60%         |

**COUNTY ADMINISTRATOR**

|                                |    | <b>FY 2023</b> | <b>FY 2023</b> | <b>FY 2024</b>  | <b>FY 2024*</b> | <b>FY 2025</b>   | <b>FY 2025*</b> | <b>PCT*</b>   |
|--------------------------------|----|----------------|----------------|-----------------|-----------------|------------------|-----------------|---------------|
|                                |    | <b>Amended</b> | <b>Actual</b>  | <b>Original</b> | <b>Amended</b>  | <b>Requested</b> | <b>Proposed</b> | <b>Change</b> |
| Salaries and Wages             | \$ | 362,201        | 359,327        | 379,189         | 380,564         | 400,049          | 400,049         | 5.12%         |
| FICA (SS & Medicare)           |    | 27,709         | 24,595         | 29,008          | 29,113          | 30,604           | 30,604          | 5.12%         |
| VRS - Retirement Benefits      |    | 43,815         | 43,752         | 45,801          | 45,801          | 54,615           | 54,615          | 19.24%        |
| Hospital/Medical Plans         |    | 41,268         | 41,268         | 41,796          | 41,796          | 44,307           | 44,307          | 6.01%         |
| Group Life Insurance           |    | 4,854          | 4,854          | 5,082           | 5,082           | 5,343            | 5,343           | 5.14%         |
| Deferred Comp                  |    | 12,632         | 12,632         | 12,630          | 12,900          | 12,900           | 12,900          | 0.00%         |
| Postage                        |    | 150            | 97             | 150             | 150             | 150              | 150             | 0.00%         |
| Telephone (Voice and Fax)      |    | 1,435          | 1,249          | 1,375           | 1,375           | 1,435            | 1,435           | 4.36%         |
| Travel & Training              |    | 5,351          | 5,351          | 6,000           | 6,000           | 6,000            | 6,000           | 0.00%         |
| Dues & Assoc Memberships       |    | 3,888          | 3,888          | 4,400           | 4,400           | 4,400            | 4,400           | 0.00%         |
| Office Supplies                |    | 1,355          | 1,300          | 1,750           | 1,750           | 1,500            | 1,500           | -14.29%       |
| Copier Lease                   |    | 2,738          | 2,672          | 2,738           | 2,738           | 2,738            | 2,738           | 0.00%         |
| Copier Service/Supply Contract |    | 1,200          | 1,151          | 1,200           | 1,200           | 1,200            | 1,200           | 0.00%         |
| Capital Lease Interest         |    | -              | 65             | -               | -               | -                | -               | 0.00%         |
| Total Operating Expenditures   | \$ | 508,596        | 502,201        | 531,119         | 532,869         | 565,241          | 565,241         | 6.08%         |

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

**COUNTY ATTORNEY**

|                                |    | <b>FY 2023</b> | <b>FY 2023</b> | <b>FY 2024</b>  | <b>FY 2024*</b> | <b>FY 2025</b>   | <b>FY 2025*</b> | <b>PCT*</b>   |
|--------------------------------|----|----------------|----------------|-----------------|-----------------|------------------|-----------------|---------------|
|                                |    | <b>Amended</b> | <b>Actual</b>  | <b>Original</b> | <b>Amended</b>  | <b>Requested</b> | <b>Proposed</b> | <b>Change</b> |
| Salaries and Wages             | \$ | 181,594        | 177,220        | 190,358         | 190,483         | 213,652          | 213,652         | 12.16%        |
| FICA (SS & Medicare)           |    | 13,892         | 12,955         | 14,563          | 14,573          | 16,345           | 16,345          | 12.16%        |
| VRS - Retirement Benefits      |    | 22,467         | 22,452         | 23,533          | 23,533          | 32,306           | 32,306          | 37.28%        |
| Hospital/Medical Plans         |    | 29,029         | 29,029         | 29,523          | 29,523          | 31,298           | 31,298          | 6.01%         |
| Group Life Insurance           |    | 2,434          | 2,434          | 2,551           | 2,551           | 2,862            | 2,862           | 12.19%        |
| Deferred Comp                  |    | 8,368          | 8,368          | 10,911          | 10,911          | 12,410           | 12,410          | 13.74%        |
| Professional Services          |    | 375,000        | 88,607         | 175,000         | 175,000         | 100,000          | 100,000         | -42.86%       |
| Contracted Services            |    | 25,000         | 0              | 25,000          | 25,000          | 25,000           | 25,000          | 0.00%         |
| Postage                        |    | 300            | 257            | 300             | 300             | 300              | 300             | 0.00%         |
| Telephone (Voice and Fax)      |    | 536            | 450            | 536             | 536             | 536              | 536             | 0.00%         |
| Travel & Training              |    | 3,761          | 782            | 2,500           | 2,500           | 2,500            | 2,500           | 0.00%         |
| Dues & Association Memberships |    | 2,000          | 1,371          | 2,000           | 2,000           | 2,000            | 2,000           | 0.00%         |
| Office Supplies                |    | 1,500          | 542            | 1,500           | 1,500           | 1,500            | 1,500           | 0.00%         |
| Copier Lease                   |    | 2,268          | 2,214          | 2,268           | 2,268           | 2,268            | 2,268           | 0.00%         |
| Copier Service/Supply Contract |    | 1,200          | 1,147          | 1,200           | 1,200           | 1,200            | 1,200           | 0.00%         |
| Books/Subscriptions            |    | 15,000         | 12,996         | 15,000          | 15,000          | 15,000           | 15,000          | 0.00%         |
| Capital Lease Interest         |    | -              | 54             | -               | -               | -                | -               | 0.00%         |
| Total Operating Expenditures   | \$ | 684,349        | 360,878        | 496,743         | 496,878         | 459,177          | 459,177         | -7.59%        |

**HUMAN RESOURCES**

|                                  |    | <b>FY 2023</b> | <b>FY 2023</b> | <b>FY 2024</b>  | <b>FY 2024*</b> | <b>FY 2025</b>   | <b>FY 2025*</b> | <b>PCT*</b>   |
|----------------------------------|----|----------------|----------------|-----------------|-----------------|------------------|-----------------|---------------|
|                                  |    | <b>Amended</b> | <b>Actual</b>  | <b>Original</b> | <b>Amended</b>  | <b>Requested</b> | <b>Proposed</b> | <b>Change</b> |
| Salaries and Wages               | \$ | 248,058        | 246,731        | 289,379         | 289,979         | 300,107          | 300,107         | 3.49%         |
| FICA (SS & Medicare)             |    | 19,267         | 18,267         | 22,137          | 22,183          | 22,959           | 22,959          | 3.50%         |
| VRS - Retirement Benefits        |    | 30,012         | 28,740         | 34,473          | 34,473          | 38,457           | 38,457          | 11.56%        |
| Hospital/Medical Plans           |    | 32,868         | 32,867         | 38,663          | 38,940          | 41,083           | 41,083          | 5.50%         |
| Group Life Insurance             |    | 3,375          | 3,254          | 3,878           | 3,878           | 4,014            | 4,014           | 3.51%         |
| Deferred Comp                    |    | 1,400          | 1,400          | 1,680           | 2,400           | 2,400            | 2,400           | 0.00%         |
| Tuition Reimbursement            |    | 5,849          | 5,849          | 7,000           | 7,000           | 7,000            | 7,000           | 0.00%         |
| Uniforms Taxable                 |    | -              | -              | -               | 238             | -                | -               | -100.00%      |
| Professional Services            |    | 48,250         | 29,998         | 47,500          | 50,700          | 53,080           | 53,080          | 4.69%         |
| Advertising Services             |    | 1,853          | 1,409          | 18,500          | 18,500          | 18,500           | 18,500          | 0.00%         |
| Postage                          |    | 350            | 204            | 350             | 350             | 350              | 350             | 0.00%         |
| Telephone (Voice and Fax)        |    | 1,556          | 1,342          | 1,736           | 1,736           | 1,736            | 1,736           | 0.00%         |
| Emp Service Awards & Recognition |    | 34,100         | 25,945         | 34,500          | 34,500          | 34,500           | 34,500          | 0.00%         |
| Health & Wellness                |    | -              | -              | -               | 16,000          | 19,000           | 19,000          | 18.75%        |
| Travel & Training                |    | 5,247          | 5,267          | 6,400           | 6,162           | 11,400           | 11,400          | 85.00%        |
| Operating Expenses               |    | 15,712         | 15,711         | 15,000          | 15,000          | 15,000           | 15,000          | 0.00%         |
| Dues & Association Membership    |    | 1,200          | 849            | 1,000           | 1,000           | 1,000            | 1,000           | 0.00%         |
| Office Supplies                  |    | 2,600          | 872            | 2,200           | 2,200           | 2,200            | 2,200           | 0.00%         |
| Books/ Subscriptions             |    | 229            | 229            | -               | -               | -                | -               | 0.00%         |
| Total Operating Expenditures     | \$ | 451,926        | 418,934        | 524,396         | 545,239         | 572,786          | 572,786         | 5.05%         |

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

**COMMISSIONER OF REVENUE**

|                                |    | <b>FY 2023</b> | <b>FY 2023</b> | <b>FY 2024</b>  | <b>FY 2024*</b> | <b>FY 2025</b>   | <b>FY 2025*</b> | <b>PCT*</b>   |
|--------------------------------|----|----------------|----------------|-----------------|-----------------|------------------|-----------------|---------------|
|                                |    | <b>Amended</b> | <b>Actual</b>  | <b>Original</b> | <b>Amended</b>  | <b>Requested</b> | <b>Proposed</b> | <b>Change</b> |
| Salaries and Wages             | \$ | 557,443        | 531,448        | 568,802         | 571,302         | 586,829          | 586,829         | 2.72%         |
| FICA (SS & Medicare)           |    | 42,645         | 39,181         | 43,514          | 43,705          | 44,893           | 44,893          | 2.72%         |
| VRS - Retirement Benefits      |    | 66,380         | 60,839         | 68,189          | 68,189          | 81,009           | 81,009          | 18.80%        |
| Hospital/Medical Plans         |    | 137,776        | 115,362        | 127,681         | 127,681         | 154,933          | 154,933         | 21.34%        |
| Group Life Insurance           |    | 7,470          | 6,868          | 7,623           | 7,623           | 7,831            | 7,831           | 2.73%         |
| Deferred Comp                  |    | 4,200          | 2,835          | 2,940           | 4,995           | 5,400            | 5,400           | 8.11%         |
| Maintenance Service Contracts  |    | 6,764          | 6,763          | 7,500           | 7,650           | 8,800            | 8,800           | 15.03%        |
| Postage                        |    | 6,000          | 5,085          | 6,900           | 6,900           | 8,000            | 8,000           | 15.94%        |
| Telephone (Voice and Fax)      |    | 1,355          | 1,333          | 1,123           | 1,123           | 1,908            | 1,908           | 69.90%        |
| Travel & Training              |    | 5,400          | 5,066          | 7,000           | 7,000           | 7,000            | 7,000           | 0.00%         |
| Dues & Association Memberships |    | 1,000          | 880            | 1,000           | 1,000           | 1,000            | 1,000           | 0.00%         |
| Office Supplies                |    | 6,236          | 5,658          | 6,800           | 6,650           | 7,200            | 7,200           | 8.27%         |
| Copier Lease                   |    | 2,335          | 2,279          | 2,335           | 2,335           | 2,335            | 2,335           | 0.00%         |
| Copier Service/Supply Contract |    | 1,200          | 1,161          | 1,200           | 1,200           | 1,200            | 1,200           | 0.00%         |
| Books/Subscriptions            |    | 13,750         | 11,940         | 16,000          | 24,000          | 24,000           | 24,000          | 0.00%         |
| Capital Lease Interest         |    | -              | 56             | -               | -               | -                | -               | 0.00%         |
| Total Operating Expenditures   | \$ | 859,954        | 796,755        | 868,607         | 881,353         | 942,338          | 942,338         | 6.92%         |

**REAL ESTATE ASSESSMENT**

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

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

**TREASURER**

|                                |    | <b>FY 2023</b> | <b>FY 2023</b> | <b>FY 2024</b>  | <b>FY 2024*</b> | <b>FY 2025</b>   | <b>FY 2025*</b> | <b>PCT*</b>   |
|--------------------------------|----|----------------|----------------|-----------------|-----------------|------------------|-----------------|---------------|
|                                |    | <b>Amended</b> | <b>Actual</b>  | <b>Original</b> | <b>Amended</b>  | <b>Requested</b> | <b>Proposed</b> | <b>Change</b> |
| Salaries and Wages             | \$ | 501,065        | 485,633        | 581,055         | 461,938         | 399,700          | 399,700         | -13.47%       |
| Overtime                       |    | 5,100          | 4,806          | -               | 5,000           | 1,553            | 1,553           | -68.94%       |
| Part-Time Salaries             |    | 63,097         | 63,097         | 44,558          | 54,058          | 46,118           | 46,118          | -14.69%       |
| FICA (SS & Medicare)           |    | 42,933         | 40,450         | 47,860          | 39,857          | 34,224           | 34,224          | -14.13%       |
| VRS - Retirement Benefits      |    | 62,352         | 56,836         | 68,945          | 56,019          | 55,110           | 55,110          | -1.62%        |
| Hospital/Medical Plans         |    | 104,857        | 98,128         | 132,126         | 99,716          | 109,695          | 109,695         | 10.01%        |
| Group Life Insurance           |    | 6,951          | 6,447          | 7,787           | 6,368           | 5,336            | 5,336           | -16.21%       |
| Deferred Comp                  |    | 2,940          | 2,534          | 3,360           | 3,533           | 2,820            | 2,820           | -20.18%       |
| Bank Fees                      |    | 16,915         | 218            | 50,000          | 50,000          | 50,000           | 50,000          | 0.00%         |
| Maintenance Service Contracts  |    | 5,800          | 2,386          | 5,800           | 5,800           | 5,800            | 5,800           | 0.00%         |
| Advertising Services           |    | 2,735          | 1,027          | 3,290           | 3,290           | 3,290            | 3,290           | 0.00%         |
| DMV Stop Program Fees          |    | 48,000         | 32,000         | 48,000          | 48,000          | 45,000           | 45,000          | -6.25%        |
| Postage                        |    | 96,762         | 96,761         | 98,000          | 98,000          | 98,000           | 98,000          | 0.00%         |
| Telephone (Voice and Fax)      |    | 2,154          | 2,070          | 1,963           | 1,963           | 2,083            | 2,083           | 6.11%         |
| Lease/Rental of Equipment      |    | 2,226          | 2,103          | 3,200           | 3,200           | 3,200            | 3,200           | 0.00%         |
| Travel & Training              |    | 1,725          | 1,725          | 5,000           | 5,000           | 5,000            | 5,000           | 0.00%         |
| Operating Expenses             |    | 500            | -              | 500             | 500             | -                | -               | -100.00%      |
| Due & Association Membership   |    | 2,000          | 582            | 2,000           | 2,000           | 1,000            | 1,000           | -50.00%       |
| Office Supplies                |    | 43,391         | 41,195         | 25,000          | 17,000          | 20,000           | 20,000          | 17.65%        |
| Copier Lease                   |    | 2,335          | 2,279          | 2,335           | 2,335           | 2,335            | 2,335           | 0.00%         |
| Copier Service/Supply Contract |    | 1,200          | 1,185          | 1,200           | 1,200           | 1,200            | 1,200           | 0.00%         |
| Items for Resale               |    | 3,500          | 3,180          | 3,500           | 3,500           | 3,500            | 3,500           | 0.00%         |
| Capital Lease Interest         |    | -              | 178            | -               | -               | -                | -               | 0.00%         |
| Total Operating Expenditures   | \$ | 1,018,538      | 944,821        | 1,135,479       | 968,277         | 894,964          | 894,964         | -7.57%        |

**BUDGET & FINANCE**

|                                |    | <b>FY 2023</b> | <b>FY 2023</b> | <b>FY 2024</b>  | <b>FY 2024*</b> | <b>FY 2025</b>   | <b>FY 2025*</b> | <b>PCT*</b>   |
|--------------------------------|----|----------------|----------------|-----------------|-----------------|------------------|-----------------|---------------|
|                                |    | <b>Amended</b> | <b>Actual</b>  | <b>Original</b> | <b>Amended</b>  | <b>Requested</b> | <b>Proposed</b> | <b>Change</b> |
| Salaries and Wages             | \$ | 557,992        | 557,992        | 580,758         | 627,934         | 682,878          | 682,878         | 8.75%         |
| Overtime                       |    | 206            | 206            | -               | 411             | -                | -               | -100.00%      |
| FICA (SS & Medicare)           |    | 42,205         | 41,210         | 44,428          | 48,037          | 52,280           | 52,280          | 8.83%         |
| VRS - Retirement Benefits      |    | 66,559         | 65,873         | 69,866          | 74,338          | 90,236           | 90,236          | 21.39%        |
| Hospital/Medical Plans         |    | 104,857        | 98,035         | 102,073         | 110,299         | 118,269          | 118,269         | 7.23%         |
| Group Life Insurance           |    | 7,393          | 7,339          | 7,783           | 8,295           | 9,124            | 9,124           | 9.99%         |
| Deferred Comp                  |    | 2,100          | 1,820          | 2,520           | 3,900           | 4,200            | 4,200           | 7.69%         |
| Professional Services          |    | 66,930         | 16,454         | 58,230          | 24,105          | 16,530           | 16,530          | -31.43%       |
| Postage                        |    | 3,500          | 3,328          | 3,500           | 3,500           | 3,500            | 3,500           | 0.00%         |
| Telephone (Voice and Fax)      |    | 1,706          | 1,615          | 1,869           | 1,869           | 1,483            | 1,483           | -20.65%       |
| Travel & Training              |    | 9,965          | 3,755          | 15,000          | 14,975          | 9,975            | 9,975           | -33.39%       |
| Dues & Association Memberships |    | 1,919          | 1,919          | 780             | 805             | 1,305            | 1,305           | 62.11%        |
| Office Supplies                |    | 4,953          | 3,462          | 5,000           | 5,000           | 5,000            | 5,000           | 0.00%         |
| Copier Lease                   |    | 2,423          | 2,365          | 2,423           | 2,423           | 2,423            | 2,423           | 0.00%         |
| Copier Service/Supply Contract |    | 1,200          | 1,169          | 1,200           | 1,200           | 1,200            | 1,200           | 0.00%         |
| SaaS/SBITA Short Term          |    | -              | -              | -               | 34,125          | 34,125           | 34,125          | 0.00%         |
| Books/Subscriptions            |    | 500            | -              | 500             | 500             | 500              | 500             | 0.00%         |
| Capital Outlay                 |    | 69,602         | 69,602         | -               | -               | -                | -               | 0.00%         |
| Capital Lease Interest         |    | -              | 58             | -               | -               | -                | -               | 0.00%         |
| Total Operating Expenditures   | \$ | 944,010        | 876,199        | 895,930         | 961,716         | 1,033,028        | 1,033,028       | 7.42%         |

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

**PURCHASING**

|                                |    | <b>FY 2023</b> | <b>FY 2023</b> | <b>FY 2024</b>  | <b>FY 2024*</b> | <b>FY 2025</b>   | <b>FY 2025*</b> | <b>PCT*</b>   |
|--------------------------------|----|----------------|----------------|-----------------|-----------------|------------------|-----------------|---------------|
|                                |    | <b>Amended</b> | <b>Actual</b>  | <b>Original</b> | <b>Amended</b>  | <b>Requested</b> | <b>Proposed</b> | <b>Change</b> |
| Salaries And Wages             | \$ | 113,352        | 58,896         | 119,887         | 108,511         | 129,859          | 129,859         | 19.67%        |
| FICA (SS & Medicare)           |    | 8,671          | 4,490          | 9,172           | 8,302           | 9,935            | 9,935           | 19.67%        |
| VRS - Retirement Benefits      |    | 14,147         | 6,849          | 14,386          | 13,840          | 17,819           | 17,819          | 28.75%        |
| Medical/Dental Plans           |    | 29,923         | 8,351          | 30,404          | 30,404          | 32,229           | 32,229          | 6.00%         |
| Group Life Insurance           |    | 1,519          | 789            | 1,607           | 1,548           | 1,741            | 1,741           | 12.47%        |
| Deferred Comp                  |    | 840            | -              | 420             | 875             | 600              | 600             | -31.43%       |
| Software Subscription Based IT |    | -              | -              | -               | -               | 36,000           | 36,000          | 100.00%       |
| Travel & Training              |    | 1,580          | 738            | 1,580           | 1,580           | 1,580            | 1,580           | 0.00%         |
| Dues & Association Memberships |    | 230            | 230            | 225             | 225             | 230              | 230             | 2.22%         |
| Office Supplies                |    | 145            | -              | 150             | 150             | 150              | 150             | 0.00%         |
| Total Operating Expenditures   | \$ | 170,407        | 80,343         | 177,831         | 165,435         | 230,143          | 230,143         | 39.11%        |

**REGISTRAR**

|                                |    | <b>FY 2023</b> | <b>FY 2023</b> | <b>FY 2024</b>  | <b>FY 2024*</b> | <b>FY 2025</b>   | <b>FY 2025*</b> | <b>PCT*</b>   |
|--------------------------------|----|----------------|----------------|-----------------|-----------------|------------------|-----------------|---------------|
|                                |    | <b>Amended</b> | <b>Actual</b>  | <b>Original</b> | <b>Amended</b>  | <b>Requested</b> | <b>Proposed</b> | <b>Change</b> |
| Salaries And Wages             | \$ | 145,735        | 141,882        | 216,210         | 216,810         | 228,629          | 228,629         | 5.45%         |
| Overtime                       |    | 3,211          | 3,211          | -               | -               | 2,070            | 2,070           | 100.00%       |
| Part-Time Salaries             |    | 51,705         | 51,705         | 40,571          | 40,571          | 67,866           | 67,866          | 67.28%        |
| Compensation                   |    | 51,935         | 51,935         | 90,000          | 90,000          | 60,000           | 60,000          | -33.33%       |
| FICA (SS & Medicare)           |    | 14,899         | 14,899         | 19,644          | 19,690          | 22,841           | 22,841          | 16.00%        |
| VRS - Retirement Benefits      |    | 16,205         | 16,205         | 22,567          | 22,567          | 26,684           | 26,684          | 18.24%        |
| Hospital/Medical Plans         |    | 24,009         | 16,504         | 37,882          | 38,159          | 35,723           | 35,723          | -6.38%        |
| Group Life Insurance           |    | 1,893          | 1,893          | 2,590           | 2,590           | 2,916            | 2,916           | 12.59%        |
| Deferred Comp                  |    | 420            | 350            | 840             | 970             | 1,020            | 1,020           | 5.15%         |
| Repairs & Maintenance          |    | 12,155         | 12,155         | 21,000          | 21,000          | 21,000           | 21,000          | 0.00%         |
| Advertising Services           |    | 1,600          | 544            | 1,600           | 1,600           | 600              | 600             | -62.50%       |
| Utilities                      |    | 5,930          | 5,029          | 4,130           | 4,130           | 5,100            | 5,100           | 23.49%        |
| Postage                        |    | 7,004          | 7,004          | 10,000          | 10,000          | 18,000           | 18,000          | 80.00%        |
| Telephone (Voice and Fax)      |    | 464            | 403            | 466             | 466             | 1,080            | 1,080           | 131.76%       |
| Lease/Rental of Equipment      |    | 2,300          | 1,836          | 4,000           | 4,000           | 2,500            | 2,500           | -37.50%       |
| Lease/Rental of Buildings      |    | 2,100          | 1,000          | 3,000           | 3,000           | 2,000            | 2,000           | -33.33%       |
| Travel & Training              |    | 5,586          | 4,382          | 6,500           | 6,500           | 6,500            | 6,500           | 0.00%         |
| Operating Expenses             |    | 30,630         | 30,630         | 57,000          | 57,000          | 72,000           | 72,000          | 26.32%        |
| Dues & Association Memberships |    | 500            | 460            | 500             | 500             | 500              | 500             | 0.00%         |
| Office Supplies                |    | 4,000          | 3,502          | 4,000           | 4,000           | 4,000            | 4,000           | 0.00%         |
| Copier Lease                   |    | 2,268          | 2,214          | 2,268           | 2,268           | 2,268            | 2,268           | 0.00%         |
| Copier Service/Supply Contract |    | 1,200          | 1,143          | 1,200           | 1,200           | 1,200            | 1,200           | 0.00%         |
| Capital Lease Interest         |    | -              | 54             | -               | -               | -                | -               | 0.00%         |
| Total Operating Expenditures   | \$ | 385,749        | 368,937        | 545,968         | 547,021         | 584,497          | 584,497         | 6.85%         |

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

**CIRCUIT COURT**

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

**GENERAL DISTRICT COURT**

|                                |    | <b>FY 2023</b> | <b>FY 2023</b> | <b>FY 2024</b>  | <b>FY 2024*</b> | <b>FY 2025</b>   | <b>FY 2025*</b> | <b>PCT*</b>   |
|--------------------------------|----|----------------|----------------|-----------------|-----------------|------------------|-----------------|---------------|
|                                |    | <b>Amended</b> | <b>Actual</b>  | <b>Original</b> | <b>Amended</b>  | <b>Requested</b> | <b>Proposed</b> | <b>Change</b> |
| Other Compensation             | \$ | 2,620          | 2,585          | 3,400           | 4,186           | 4,500            | 4,500           | 7.50%         |
| Professional Services          |    | 154            | 153            | -               | -               | -                | -               | 0.00%         |
| Court Appt Public Defender     |    | 15,000         | 12,518         | 15,000          | 15,000          | 15,000           | 15,000          | 0.00%         |
| Telephone (Voice and Fax)      |    | 1,361          | 1,223          | 1,372           | 1,372           | 1,398            | 1,398           | 1.90%         |
| Travel & Training              |    | 1,500          | 931            | 2,055           | 2,055           | 2,510            | 2,510           | 22.14%        |
| Operating Expenses             |    | 2,346          | 1,366          | 2,500           | 2,270           | 35,500           | 5,500           | 142.29%       |
| Dues & Association Membership  |    | 1,085          | 1,010          | 750             | 750             | 750              | 750             | 0.00%         |
| Office Supplies                |    | 1,000          | 203            | 1,000           | 1,230           | 3,000            | 3,000           | 143.90%       |
| Copier Lease                   |    | 2,335          | 2,279          | 2,335           | 2,335           | 2,335            | 2,335           | 0.00%         |
| Copier Service/Supply Contract |    | 1,200          | 1,147          | 1,200           | 1,200           | 1,200            | 1,200           | 0.00%         |
| Capital Lease Interest         |    | -              | 56             | -               | -               | -                | -               | 0.00%         |
| Total Operating Expenditures   | \$ | 28,601         | 23,470         | 29,612          | 30,398          | 66,193           | 36,193          | 19.06%        |

**WESTERN TIDEWATER COMM CORRECTNS**

|                              |    | <b>FY 2023</b> | <b>FY 2023</b> | <b>FY 2024</b>  | <b>FY 2024*</b> | <b>FY 2025</b>   | <b>FY 2025*</b> | <b>PCT*</b>   |
|------------------------------|----|----------------|----------------|-----------------|-----------------|------------------|-----------------|---------------|
|                              |    | <b>Amended</b> | <b>Actual</b>  | <b>Original</b> | <b>Amended</b>  | <b>Requested</b> | <b>Proposed</b> | <b>Change</b> |
| Contributions                | \$ | 18,614         | 14,642         | 20,316          | 20,316          | 35,713           | 35,713          | 75.79%        |
| Total Operating Expenditures | \$ | 18,614         | 14,642         | 20,316          | 20,316          | 35,713           | 35,713          | 75.79%        |

**JUVENILE ACCOUNTABILITY PROGRAM**

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

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

**JUVENILE & DOMESTIC RELATION COURT**

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

**CLERK OF THE CIRCUIT COURT**

|                                |    | <b>FY 2023</b> | <b>FY 2023</b> | <b>FY 2024</b>  | <b>FY 2024*</b> | <b>FY 2025</b>   | <b>FY 2025*</b> | <b>PCT*</b>   |
|--------------------------------|----|----------------|----------------|-----------------|-----------------|------------------|-----------------|---------------|
|                                |    | <b>Amended</b> | <b>Actual</b>  | <b>Original</b> | <b>Amended</b>  | <b>Requested</b> | <b>Proposed</b> | <b>Change</b> |
| Salaries and Wages             | \$ | 437,492        | \$ 437,492     | 460,352         | 462,202         | 484,551          | 484,551         | 4.84%         |
| FICA (SS & Medicare)           |    | 33,177         | 31,715         | 35,217          | 35,359          | 37,069           | 37,069          | 4.84%         |
| VRS - Retirement Benefits      |    | 51,701         | 51,124         | 54,030          | 54,030          | 64,033           | 64,033          | 18.51%        |
| Hospital/Medical Plans         |    | 91,030         | 86,777         | 88,037          | 88,037          | 98,041           | 98,041          | 11.36%        |
| Group Life Insurance           |    | 5,838          | 5,838          | 6,169           | 6,169           | 6,384            | 6,469           | 4.86%         |
| Deferred Comp                  |    | 2,940          | 2,940          | 2,940           | 4,175           | 4,200            | 4,200           | 0.60%         |
| Legal Services-Jurors          |    | 17,920         | 15,522         | 17,920          | 17,920          | 17,920           | 17,920          | 0.00%         |
| Professional Services          |    | 57,800         | 57,800         | -               | -               | -                | -               | 0.00%         |
| TTF Professional Services      |    | 41,310         | 28,543         | 31,450          | 31,450          | 33,548           | 33,548          | 6.67%         |
| Repairs & Maintenance          |    | 500            | -              | 500             | 500             | 500              | 500             | 0.00%         |
| Maintenance Service Contracts  |    | 10,000         | 7,971          | 10,000          | 10,000          | 10,000           | 10,000          | 0.00%         |
| Postage                        |    | 6,520          | 3,477          | 7,000           | 7,000           | 7,000            | 7,000           | 0.00%         |
| Telephone (Voice and Fax)      |    | 1,669          | 1,606          | 1,684           | 1,684           | 1,880            | 1,880           | 11.64%        |
| Travel & Training              |    | 998            | -              | 3,000           | 3,000           | 3,000            | 3,000           | 0.00%         |
| Dues & Association Membership  |    | 600            | 320            | 600             | 600             | 600              | 600             | 0.00%         |
| Office Supplies                |    | 7,300          | 5,115          | 11,000          | 8,917           | 11,000           | 11,000          | 23.36%        |
| Copier Lease                   |    | 2,268          | 2,214          | 2,268           | 2,268           | 2,268            | 2,268           | 0.00%         |
| Copier Service/Supply Contract |    | 1,200          | 1,143          | 1,200           | 1,200           | 1,200            | 1,200           | 0.00%         |
| Law Library                    |    | 9,159          | -              | -               | 1,405           | -                | -               | -100.00%      |
| Capital Lease Interest         |    | -              | 54             | -               | -               | -                | -               | 0.00%         |
| Audit Fees                     |    | 2,500          | 1,618          | 2,500           | 4,583           | 2,500            | 2,500           | -45.45%       |
| Total Operating Expenditures   | \$ | 781,922        | 741,268        | 735,867         | 740,499         | 785,694          | 785,779         | 6.11%         |

**FIFTH DISTRICT COURT SERVICES**

|                              |    | <b>FY 2023</b> | <b>FY 2023</b> | <b>FY 2024</b>  | <b>FY 2024*</b> | <b>FY 2025</b>   | <b>FY 2025*</b> | <b>PCT*</b>   |
|------------------------------|----|----------------|----------------|-----------------|-----------------|------------------|-----------------|---------------|
|                              |    | <b>Amended</b> | <b>Actual</b>  | <b>Original</b> | <b>Amended</b>  | <b>Requested</b> | <b>Proposed</b> | <b>Change</b> |
| Professional Services        | \$ | 249,475        | 220,442        | 200,100         | 200,100         | 200,100          | 200,100         | 0.00%         |
| Telephone (Voice And Fax)    |    | 866            | 845            | 865             | 865             | 1,037            | 1,037           | 19.88%        |
| Joint Services               |    | -              | -              | -               | 1,369,587       | 1,368,052        | 1,368,052       | -0.11%        |
| Total Operating Expenditures | \$ | 250,341        | 221,287        | 200,965         | 1,570,552       | 1,569,189        | 1,569,189       | -0.09%        |

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

**COMMONWEALTH ATTORNEY**

|                                |    | <b>FY 2023</b> | <b>FY 2023</b> | <b>FY 2024</b>  | <b>FY 2024*</b> | <b>FY 2025</b>   | <b>FY 2025*</b> | <b>PCT*</b>   |
|--------------------------------|----|----------------|----------------|-----------------|-----------------|------------------|-----------------|---------------|
|                                |    | <b>Amended</b> | <b>Actual</b>  | <b>Original</b> | <b>Amended</b>  | <b>Requested</b> | <b>Proposed</b> | <b>Change</b> |
| Salaries and Wages             | \$ | 645,370        | \$ 645,371     | 675,702         | 679,052         | 717,070          | 717,070         | 5.60%         |
| Part-Time Salaries             |    | -              | -              | 40,000          | 40,000          | 41,400           | 41,400          | 3.50%         |
| FICA (SS & Medicare)           |    | 49,115         | 47,143         | 54,752          | 55,008          | 58,023           | 58,023          | 5.48%         |
| VRS - Retirement Benefits      |    | 75,865         | 75,538         | 79,504          | 79,504          | 89,714           | 89,714          | 12.84%        |
| Hospital/Medical Plans         |    | 105,019        | 105,018        | 106,518         | 106,795         | 113,190          | 113,190         | 5.99%         |
| Group Life Insurance           |    | 8,604          | 8,603          | 9,055           | 9,055           | 9,564            | 9,564           | 5.62%         |
| Deferred Comp                  |    | 2,520          | 2,520          | 2,520           | 3,770           | 4,020            | 4,020           | 6.63%         |
| Maintenance Service Contracts  |    | 5,880          | 5,272          | 7,685           | 7,685           | 11,200           | 11,200          | 45.74%        |
| Telephone (Voice and Fax)      |    | 4,076          | 3,930          | 4,700           | 4,700           | 5,700            | 5,700           | 21.28%        |
| Travel & Training              |    | 5,588          | 5,343          | 6,750           | 6,750           | 12,750           | 12,750          | 88.89%        |
| Travel- Witness                |    | -              | -              | 4,000           | 4,000           | 4,000            | 4,000           | 0.00%         |
| Dues & Association Membership  |    | 5,250          | 1,800          | 3,700           | 3,700           | 3,700            | 3,700           | 0.00%         |
| Office Supplies                |    | 5,250          | 5,246          | 5,500           | 5,500           | 5,500            | 5,500           | 0.00%         |
| Copier Lease                   |    | 2,268          | 2,214          | 2,268           | 2,268           | 2,268            | 2,268           | 0.00%         |
| Copier Service/Supply Contract |    | 1,200          | 1,150          | 1,200           | 1,200           | 1,200            | 1,200           | 0.00%         |
| Equipment/Machinery            |    | -              | -              | -               | -               | 17,400           | -               | 100.00%       |
| Capital Lease Interest         |    | -              | 54             | -               | -               | -                | -               | 0.00%         |
| Total Operating Expenditures   | \$ | 916,005        | 909,203        | 1,003,854       | 1,008,987       | 1,096,699        | 1,079,299       | 6.97%         |

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

**SHERIFF**

|                                |    | <b>FY 2023</b> | <b>FY 2023</b> | <b>FY 2024</b>  | <b>FY 2024*</b> | <b>FY 2025</b>   | <b>FY 2025*</b> | <b>PCT*</b>   |
|--------------------------------|----|----------------|----------------|-----------------|-----------------|------------------|-----------------|---------------|
|                                |    | <b>Amended</b> | <b>Actual</b>  | <b>Original</b> | <b>Amended</b>  | <b>Requested</b> | <b>Proposed</b> | <b>Change</b> |
| Salaries and Wages             | \$ | 3,636,520      | \$ 3,569,273   | 4,398,758       | 4,439,549       | 4,478,579        | 4,478,579       | 0.88%         |
| Overtime                       |    | 315,695        | 315,695        | 313,578         | 313,578         | 340,992          | 340,992         | 8.74%         |
| Part-Time Salaries             |    | 141,871        | 141,871        | 134,098         | 134,098         | 138,792          | 138,792         | 3.50%         |
| FICA (SS & Medicare)           |    | 314,713        | 290,509        | 370,752         | 373,873         | 379,315          | 379,315         | 1.46%         |
| VRS - Retirement Benefits      |    | 423,173        | 402,025        | 507,017         | 510,248         | 508,622          | 508,622         | -0.32%        |
| Hospital/Medical Plans         |    | 741,369        | 732,659        | 878,560         | 836,296         | 891,662          | 891,662         | 6.62%         |
| Group Life Insurance           |    | 49,355         | 48,941         | 58,877          | 61,935          | 62,525           | 62,525          | 0.95%         |
| Unemployment Insurance         |    | -              | -              | -               | 40              | 40               | 40              | 0.00%         |
| Worker's Compensation          |    | -              | -              | -               | 7,317           | 7,317            | 7,317           | 0.00%         |
| Deferred Comp                  |    | 19,074         | 19,074         | 21,420          | 28,400          | 29,172           | 29,172          | 2.72%         |
| Uniforms Taxable               |    | 4,500          | 3,328          | 6,600           | 6,600           | 6,600            | 6,600           | 0.00%         |
| Professional Services          |    | 9,400          | 8,861          | 8,700           | 8,700           | 29,700           | 29,700          | 241.38%       |
| Repairs & Maintenance          |    | 3,143          | 3,142          | 6,148           | 6,148           | 6,148            | 6,148           | 0.00%         |
| Maintenance Service Contracts  |    | 38,779         | 29,165         | 49,770          | 55,870          | 55,870           | 44,970          | -19.51%       |
| Advertising Services           |    | 799            | 799            | 6,350           | 6,350           | -                | -               | -100.00%      |
| Capital Lease Agreements       |    | 178,940        | 268,415        | 185,535         | 185,535         | 66,500           | 66,500          | -64.16%       |
| SBITA Financing Expense        |    | -              | 190,407        | -               | -               | 129,935          | 129,935         | 0.00%         |
| Utilities                      |    | 51,000         | 49,809         | 45,000          | 45,000          | 50,000           | 50,000          | 11.11%        |
| Postage                        |    | 2,000          | 1,687          | 2,000           | 2,000           | 2,000            | 2,000           | 0.00%         |
| Telephone (Voice and Fax)      |    | 31,646         | 28,823         | 42,777          | 42,777          | 56,715           | 56,715          | 32.58%        |
| Line of Duty                   |    | -              | -              | -               | 1,288           | 1,288            | 1,288           | 0.00%         |
| RMS Licenses                   |    | 31,500         | 22,887         | 7,385           | 7,385           | 16,000           | 16,000          | 116.66%       |
| Lease/Rental of Equipment      |    | -              | 24,212         | -               | -               | -                | -               | 0.00%         |
| Travel & Training              |    | 50,000         | 48,627         | 60,000          | 60,000          | 65,000           | 65,000          | 8.33%         |
| Tolls & Parking                |    | 50             | 44             | -               | -               | -                | -               | 0.00%         |
| Travel - Prisoner Extradition  |    | 2,550          | 2,539          | -               | -               | -                | -               | 0.00%         |
| Special Investigate Task Force |    | 2,368          | 2,368          | 2,000           | 2,000           | 3,000            | 3,000           | 50.00%        |
| Operating Expenses             |    | 74,437         | 59,687         | 65,125          | 65,125          | 71,125           | 71,125          | 9.21%         |
| Dues & Association Memberships |    | 7,370          | 6,032          | 7,470           | 7,470           | 7,470            | 7,470           | 0.00%         |
| Office Supplies                |    | 11,232         | 11,163         | 13,000          | 13,000          | 16,000           | 16,000          | 23.08%        |
| Equipment-Small<\$5k           |    | 18,938         | 10,832         | 8,200           | 8,200           | 4,400            | 4,400           | -46.34%       |
| Copier Lease                   |    | 4,300          | 3,834          | 4,300           | 4,300           | 4,300            | 4,300           | 0.00%         |
| Copier Service/Supply Contract |    | 1,200          | 1,163          | 1,200           | 1,200           | 1,200            | 1,200           | 0.00%         |
| Computer Software              |    | 500            | 30             | 500             | 500             | 7,200            | 7,200           | 1340.00%      |
| Computer Hardware<\$5k         |    | 18,447         | 4,777          | 3,000           | 3,000           | 3,000            | 3,000           | 0.00%         |
| Fleet                          |    | 435,964        | 419,747        | 549,306         | 394,429         | 395,000          | 395,000         | 0.14%         |
| Uniforms                       |    | 100,279        | 62,322         | 83,270          | 92,159          | 92,159           | 92,159          | 0.00%         |
| Equipment/Machinery            |    | 63,644         | 29,798         | -               | 33,846          | -                | -               | -100.00%      |
| Vehicles                       |    | -              | -              | -               | 206,277         | -                | -               | -100.00%      |
| Capital Outlay                 |    | 344,440        | 344,413        | 77,000          | 97,400          | 40,600           | 40,600          | -58.32%       |
| Capital Lease Interest         |    | -              | 3,775          | -               | -               | -                | -               | 0.00%         |
| SBITA Financing Interest       |    | -              | 418            | -               | -               | -                | -               | 0.00%         |
| Total Operating Expenditures   | \$ | 7,129,197      | 7,163,149      | 7,917,696       | 8,061,892       | 7,968,226        | 7,957,326       | -1.30%        |

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

**FIRE & RESCUE - ADMINISTRATION**

|                                     |           | <b>FY 2023</b> | <b>FY 2023</b> | <b>FY 2024</b>  | <b>FY 2024*</b> | <b>FY 2025</b>   | <b>FY 2025*</b> | <b>PCT*</b>   |
|-------------------------------------|-----------|----------------|----------------|-----------------|-----------------|------------------|-----------------|---------------|
|                                     |           | <b>Amended</b> | <b>Actual</b>  | <b>Original</b> | <b>Amended</b>  | <b>Requested</b> | <b>Proposed</b> | <b>Change</b> |
| Salaries and Wages                  | \$        | 378,847        | 378,847        | 427,360         | 428,360         | 437,009          | 437,009         | 2.02%         |
| Overtime                            |           | 7,672          | 7,672          | 505             | 505             | 523              | 523             | 3.56%         |
| FICA (SS & Medicare)                |           | 28,392         | 28,392         | 32,732          | 32,809          | 33,472           | 33,472          | 2.02%         |
| VRS - Retirement Benefits           |           | 43,900         | 43,900         | 51,204          | 51,204          | 57,481           | 57,481          | 12.26%        |
| Hospital/Medical Plans              |           | 59,519         | 59,519         | 80,559          | 81,300          | 81,973           | 81,973          | 0.83%         |
| Group Life Insurance                |           | 4,939          | 4,939          | 5,727           | 5,727           | 5,843            | 5,843           | 2.03%         |
| Deferred Comp                       |           | 3,718          | 3,717          | 4,101           | 4,101           | 3,600            | 3,600           | -12.22%       |
| Maintenance Service Contracts       |           | 24,500         | 24,138         | 24,500          | 23,936          | 57,460           | 57,460          | 140.06%       |
| Advertising Services                |           | 250            | -              | -               | -               | -                | -               | 0.00%         |
| Postage                             |           | 3,680          | 2,610          | 3,680           | 3,680           | 3,680            | 3,680           | 0.00%         |
| Telephone (Voice and Fax)           |           | 4,185          | 3,989          | 4,115           | 4,115           | 4,115            | 4,115           | 0.00%         |
| Travel & Training                   |           | 9,150          | 9,136          | 13,736          | 13,736          | 13,000           | 13,000          | -5.36%        |
| Dues & Association Membership       |           | 598            | 564            | 810             | 810             | 815              | 815             | 0.62%         |
| Office Supplies                     |           | 3,631          | 3,195          | 5,331           | 5,331           | 5,331            | 5,331           | 0.00%         |
| Equipment-Small<\$5k                |           | 2,500          | 1,534          | 4,000           | 2,947           | 4,000            | 4,000           | 35.73%        |
| Copier Lease                        |           | 2,268          | 2,214          | 2,268           | 5,832           | 2,268            | 2,268           | -61.11%       |
| Copier Service/Supply Contract      |           | 1,200          | 1,143          | 1,200           | 1,200           | 1,200            | 1,200           | 0.00%         |
| Computer Software <\$5k             |           | 100            | -              | -               | -               | -                | -               | 0.00%         |
| Fleet                               |           | 4,200          | 4,210          | 7,000           | 7,000           | 12,000           | 12,000          | 71.43%        |
| Uniforms                            |           | 1,300          | 626            | 1,300           | 1,300           | 2,000            | 2,000           | 53.85%        |
| Capital Lease Interest              |           | -              | 54             | -               | -               | -                | -               | 0.00%         |
| <b>Total Operating Expenditures</b> | <b>\$</b> | <b>584,549</b> | <b>580,398</b> | <b>670,128</b>  | <b>673,893</b>  | <b>725,770</b>   | <b>725,770</b>  | <b>7.70%</b>  |

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

**FIRE & RESCUE - RESPONSE**

|                                |    | <b>FY 2023</b> | <b>FY 2023</b> | <b>FY 2024</b>  | <b>FY 2024*</b> | <b>FY 2025</b>   | <b>FY 2025*</b> | <b>PCT*</b>   |
|--------------------------------|----|----------------|----------------|-----------------|-----------------|------------------|-----------------|---------------|
|                                |    | <b>Amended</b> | <b>Actual</b>  | <b>Original</b> | <b>Amended</b>  | <b>Requested</b> | <b>Proposed</b> | <b>Change</b> |
| Salaries And Wages             | \$ | 1,768,324      | 1,768,324      | 2,003,918       | 2,009,068       | 2,190,006        | 2,190,006       | 9.01%         |
| Overtime                       |    | 350,178        | 350,178        | 290,000         | 290,000         | 300,150          | 300,150         | 3.50%         |
| Holiday Pay                    |    | 102,070        | 94,738         | 116,554         | 116,554         | 120,634          | 120,634         | 3.50%         |
| Part-Time Salaries             |    | 803,456        | 803,456        | 815,200         | 815,200         | 843,732          | 843,732         | 3.50%         |
| FICA (SS & Medicare)           |    | 223,567        | 223,006        | 246,765         | 247,159         | 264,271          | 264,271         | 6.92%         |
| VRS - Retirement Benefits      |    | 211,846        | 204,689        | 233,773         | 233,773         | 249,700          | 249,700         | 6.81%         |
| Medical/Dental Plans           |    | 374,007        | 374,007        | 429,392         | 430,648         | 480,475          | 480,475         | 11.57%        |
| Group Life Insurance           |    | 24,453         | 23,584         | 26,853          | 26,853          | 29,274           | 29,274          | 9.02%         |
| Deferred Comp                  |    | 10,080         | 8,540          | 9,450           | 12,816          | 13,860           | 13,860          | 8.15%         |
| Professional Services          |    | 9,135          | 9,135          | 9,530           | 9,530           | 9,922            | 9,922           | 4.11%         |
| EMS Service Contracts          |    | 21,000         | 10,994         | 23,000          | 23,000          | 23,000           | 23,000          | 0.00%         |
| Maintenance Service Contracts  |    | 26,000         | 24,772         | 26,000          | 26,000          | 35,500           | 35,500          | 36.54%        |
| Utilities                      |    | 800            | 680            | 800             | 800             | 800              | 800             | 0.00%         |
| Telephone (Voice And Fax)      |    | 13,678         | 11,828         | 17,064          | 17,064          | 17,064           | 17,064          | 0.00%         |
| Travel & Training              |    | 12,850         | 3,825          | 15,000          | 15,000          | 17,000           | 17,000          | 13.33%        |
| Four-4-Life EMS Support        |    | 40,000         | 18,854         | 36,127          | 91,364          | 36,127           | 36,127          | -60.46%       |
| Hampton Roads Planning Distric |    | 6,082          | 6,082          | 6,283           | 6,283           | 6,450            | 6,450           | 2.66%         |
| Contribution State Forrestry   |    | 10,093         | 10,093         | 10,093          | 10,093          | 10,094           | 10,094          | 0.01%         |
| Disaster Response              |    | -              | -              | -               | 190,200         | -                | -               | -100.00%      |
| Office Supplies                |    | 425            | 318            | 425             | 425             | 425              | 425             | 0.00%         |
| Medical Supplies               |    | 87,930         | 71,374         | 75,000          | 75,000          | 82,500           | 82,500          | 10.00%        |
| Medical Services               |    | 9,414          | 8,090          | 10,400          | 10,400          | 13,883           | 13,883          | 33.49%        |
| Fleet                          |    | 11,100         | 11,066         | 8,900           | 8,900           | 8,900            | 8,900           | 0.00%         |
| Uniforms                       |    | 15,000         | 11,193         | 15,000          | 15,000          | 20,000           | 20,000          | 33.33%        |
| PPE & Safety                   |    | 10,000         | 9,999          | 14,000          | 14,000          | 60,000           | 60,000          | 328.57%       |
| Capital Outlay                 |    | 46,807         | 46,807         | -               | -               | -                | -               | 0.00%         |
| Total Operating Expenditures   | \$ | 4,188,295      | 4,105,634      | 4,439,527       | 4,695,130       | 4,833,767        | 4,833,767       | 2.95%         |

**FIRE & RESCUE - STATION SERVICES**

|                               |    | <b>FY 2023</b> | <b>FY 2023</b> | <b>FY 2024</b>  | <b>FY 2024*</b> | <b>FY 2025</b>   | <b>FY 2025*</b> | <b>PCT*</b>   |
|-------------------------------|----|----------------|----------------|-----------------|-----------------|------------------|-----------------|---------------|
|                               |    | <b>Amended</b> | <b>Actual</b>  | <b>Original</b> | <b>Amended</b>  | <b>Requested</b> | <b>Proposed</b> | <b>Change</b> |
| Maintenance Service Contracts | \$ | -              | -              | -               | -               | 5,200            | 5,200           | 100.00%       |
| Utilities-Volunteer Depts     |    | 134,000        | 133,664        | 117,000         | 117,000         | 128,000          | 128,000         | 9.40%         |
| Fuel - Volunteer              |    | 104,000        | 96,822         | 115,000         | 115,000         | 126,000          | 126,000         | 9.57%         |
| Volunteer Dept-Insurance      |    | 230,444        | 226,542        | 240,444         | 240,444         | 240,444          | 240,444         | 0.00%         |
| Travel & Training             |    | 10,000         | 4,693          | 10,000          | 8,700           | 10,000           | 10,000          | 14.94%        |
| Fire Programs Fund Expense    |    | 109,639        | 102,113        | 109,639         | 135,401         | 123,039          | 123,039         | -9.13%        |
| Contribution Carrollton VFR   |    | 162,450        | 162,450        | 149,400         | 149,400         | 173,500          | 138,200         | -7.50%        |
| Contribution-Carrsville VFR   |    | 83,600         | 83,600         | 115,400         | 115,400         | 109,795          | 100,295         | -13.09%       |
| Contribution RushmereVF       |    | 54,900         | 54,900         | 65,992          | 65,992          | 56,880           | 91,400          | 38.50%        |
| Contribution Smithfield VF    |    | 209,580        | 209,580        | 219,400         | 219,400         | 344,400          | 267,900         | 22.11%        |
| Contribution Windsor VF       |    | 88,500         | 88,500         | 113,000         | 113,000         | 130,500          | 117,500         | 3.98%         |
| Contribution IOWVR            |    | 211,000        | 211,000        | 246,000         | 246,000         | 240,000          | 215,000         | -12.60%       |
| Contribution Windsor VR       |    | 83,321         | 83,321         | 39,270          | 39,270          | 42,000           | 42,000          | 6.95%         |
| Vehicle Tax Relief            |    | 100,000        | 100,000        | 115,000         | 115,000         | 115,000          | 115,000         | 0.00%         |
| Medical Services              |    | -              | -              | 16,250          | 16,250          | 32,500           | 32,500          | 100.00%       |
| Equipment / Machinery         |    | 10,000         | 5,149          | 35,500          | 36,800          | 25,000           | 25,000          | -32.07%       |
| Total Station Services - Fire | \$ | 1,591,434      | 1,562,332      | 1,707,295       | 1,733,057       | 1,902,258        | 1,777,478       | 2.56%         |

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

**WESTERN TIDEWATER REGIONAL JAIL**

|                              |    | <b>FY 2023</b> | <b>FY 2023</b> | <b>FY 2024</b>  | <b>FY 2024*</b> | <b>FY 2025</b>   | <b>FY 2025*</b> | <b>PCT*</b>   |
|------------------------------|----|----------------|----------------|-----------------|-----------------|------------------|-----------------|---------------|
|                              |    | <b>Amended</b> | <b>Actual</b>  | <b>Original</b> | <b>Amended</b>  | <b>Requested</b> | <b>Proposed</b> | <b>Change</b> |
| Professional Services        | \$ | 1,293,333      | 1,293,333      | 1,259,298       | 1,259,298       | 1,141,354        | 1,141,354       | -9.37%        |
| Total Operating Expenditures | \$ | 1,293,333      | 1,293,333      | 1,259,298       | 1,259,298       | 1,141,354        | 1,141,354       | -9.37%        |

**INSPECTIONS**

|                                |    | <b>FY 2023</b> | <b>FY 2023</b> | <b>FY 2024</b>  | <b>FY 2024*</b> | <b>FY 2025</b>   | <b>FY 2025*</b> | <b>PCT*</b>   |
|--------------------------------|----|----------------|----------------|-----------------|-----------------|------------------|-----------------|---------------|
|                                |    | <b>Amended</b> | <b>Actual</b>  | <b>Original</b> | <b>Amended</b>  | <b>Requested</b> | <b>Proposed</b> | <b>Change</b> |
| Salaries and Wages             | \$ | 480,542        | 479,447        | 514,477         | 518,027         | 528,954          | 528,954         | 2.11%         |
| FICA (SS & Medicare)           |    | 36,659         | 33,467         | 39,358          | 39,630          | 40,465           | 40,465          | 2.11%         |
| VRS - Retirement Benefits      |    | 56,863         | 56,663         | 60,982          | 60,982          | 67,461           | 67,461          | 10.62%        |
| Hospital/Medical Plans         |    | 128,863        | 128,863        | 136,570         | 136,570         | 136,844          | 136,844         | 0.20%         |
| Group Life Insurance           |    | 6,422          | 6,370          | 6,849           | 6,849           | 6,989            | 6,989           | 2.04%         |
| Deferred Comp                  |    | 2,940          | 2,398          | 2,520           | 3,895           | 4,020            | 4,020           | 3.21%         |
| Uniforms Taxable               |    | 1,806          | 770            | 200             | 200             | 1,900            | 1,900           | 850.00%       |
| Professional Services          |    | 23,110         | 23,110         | 15,000          | 15,000          | 25,000           | 25,000          | 66.67%        |
| Ecommerce Equipment & Software |    | 70,326         | 66,420         | -               | -               | -                | -               | 0.00%         |
| Postage                        |    | 600            | 1              | 600             | 600             | 600              | 600             | 0.00%         |
| Telephone (Voice and Fax)      |    | 4,168          | 3,447          | 4,529           | 4,529           | 4,649            | 4,649           | 2.65%         |
| Travel & Training              |    | 5,000          | 1,004          | 5,000           | 5,000           | 5,000            | 5,000           | 0.00%         |
| Tolls & Parking                |    | 50             | -              | 50              | 50              | 100              | 100             | 100.00%       |
| Dues & Association Membership  |    | 1,400          | 495            | 1,400           | 1,400           | 1,400            | 1,400           | 0.00%         |
| Office Supplies                |    | 3,500          | 2,141          | 3,500           | 3,500           | 3,500            | 3,500           | 0.00%         |
| Copier Lease                   |    | 2,365          | 2,214          | 2,365           | 2,365           | 2,365            | 2,365           | 0.00%         |
| Copier Service/Supply Contract |    | 1,200          | 1,150          | 1,200           | 1,200           | 1,200            | 1,200           | 0.00%         |
| Fleet                          |    | 10,922         | 9,292          | 12,992          | 12,992          | 12,992           | 12,992          | 0.00%         |
| Uniforms                       |    | -              | -              | 816             | 816             | 816              | 816             | 0.00%         |
| PPE & Safety                   |    | -              | -              | 900             | 900             | 900              | 900             | 0.00%         |
| Books/Subscriptions            |    | 4,550          | 1,979          | 4,550           | 4,550           | 4,550            | 4,550           | 0.00%         |
| Equipment/Machinery            |    | 15,570         | 1,505          | 15,570          | 15,570          | 15,570           | 15,570          | 0.00%         |
| Capital Lease Interest         |    | -              | 54             | -               | -               | -                | -               | 0.00%         |
| Total Operating Expenditures   | \$ | 856,856        | 820,788        | 829,428         | 834,625         | 865,275          | 865,275         | 3.67%         |

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

**ANIMAL CONTROL**

|                                |    | <b>FY 2023</b> | <b>FY 2023</b> | <b>FY 2024</b>  | <b>FY 2024*</b> | <b>FY 2025</b>   | <b>FY 2025*</b> | <b>PCT*</b>   |
|--------------------------------|----|----------------|----------------|-----------------|-----------------|------------------|-----------------|---------------|
|                                |    | <b>Amended</b> | <b>Actual</b>  | <b>Original</b> | <b>Amended</b>  | <b>Requested</b> | <b>Proposed</b> | <b>Change</b> |
| Salaries and Wages             | \$ | 290,739        | 262,375        | 335,412         | 335,662         | 352,574          | 352,574         | 5.04%         |
| Overtime                       |    | 46,039         | 46,039         | 46,310          | 46,310          | 75,587           | 75,587          | 63.22%        |
| Part-Time Salaries             |    | 5,108          | -              | 22,578          | 22,578          | -                | -               | -100.00%      |
| FICA (SS & Medicare)           |    | 26,282         | 22,279         | 29,781          | 29,800          | 32,755           | 32,755          | 9.92%         |
| VRS - Retirement Benefits      |    | 35,022         | 31,947         | 40,902          | 40,902          | 52,350           | 52,350          | 27.99%        |
| Hospital/Medical Plans         |    | 86,063         | 84,923         | 122,885         | 122,885         | 103,120          | 103,120         | -16.08%       |
| Group Life Insurance           |    | 3,897          | 3,518          | 4,495           | 4,495           | 4,722            | 4,722           | 5.05%         |
| Deferred Comp                  |    | 2,100          | 1,400          | 2,100           | 2,845           | 2,820            | 2,820           | -0.88%        |
| Repairs & Maintenance          |    | 2,380          | 1,431          | 2,380           | 2,380           | 2,380            | 2,380           | 0.00%         |
| Advertising Services           |    | 1,100          | -              | 1,100           | 1,100           | 1,100            | 1,100           | 0.00%         |
| Veterinarian Services          |    | 55,000         | 27,500         | 40,000          | 40,000          | 40,000           | 30,000          | -25.00%       |
| Utilities                      |    | 20,200         | 18,117         | 22,000          | 22,000          | 22,000           | 22,000          | 0.00%         |
| Postage                        |    | 140            | 4              | 140             | 140             | 140              | 140             | 0.00%         |
| Telephone (Voice and Fax)      |    | 1,300          | 696            | 1,300           | 1,300           | 4,100            | 4,100           | 215.38%       |
| Travel & Training              |    | 3,000          | 1,446          | 3,000           | 3,000           | 3,000            | 3,000           | 0.00%         |
| Operating Expenses             |    | 35,022         | 34,759         | 31,800          | 31,800          | 31,800           | 31,800          | 0.00%         |
| Dues & Association Memberships |    | 120            | -              | 120             | 120             | 120              | 120             | 0.00%         |
| Office Supplies                |    | 2,192          | 2,191          | 2,125           | 2,125           | 2,125            | 2,125           | 0.00%         |
| Equipment-Small<\$5k           |    | 1,000          | 897            | 1,000           | 1,000           | 1,000            | 1,000           | 0.00%         |
| Copier Lease                   |    | 3,000          | 1,620          | 3,000           | 3,000           | 3,000            | 3,000           | 0.00%         |
| Fleet                          |    | 24,574         | 23,329         | 29,196          | 29,196          | 29,196           | 29,196          | 0.00%         |
| Uniforms                       |    | 3,000          | 2,310          | 3,500           | 3,500           | 3,500            | 3,500           | 0.00%         |
| Capital Outlay                 |    | -              | -              | -               | -               | 12,500           | 12,500          | 100.00%       |
| Total Operating Expenditures   | \$ | 647,278        | 566,782        | 745,124         | 746,138         | 779,889          | 769,889         | 3.18%         |

**PUBLIC WORKS ADMINISTRATION**

|                                |    | <b>FY 2023</b> | <b>FY 2023</b> | <b>FY 2024</b>  | <b>FY 2024*</b> | <b>FY 2025</b>   | <b>FY 2025*</b> | <b>PCT*</b>   |
|--------------------------------|----|----------------|----------------|-----------------|-----------------|------------------|-----------------|---------------|
|                                |    | <b>Amended</b> | <b>Actual</b>  | <b>Original</b> | <b>Amended</b>  | <b>Requested</b> | <b>Proposed</b> | <b>Change</b> |
| Salaries and Wages             | \$ | 209,424        | 209,424        | 219,346         | 220,746         | 229,807          | 229,807         | 4.10%         |
| FICA (SS & Medicare)           |    | 15,914         | 15,345         | 16,780          | 16,887          | 17,581           | 17,581          | 4.11%         |
| VRS - Retirement Benefits      |    | 24,578         | 24,193         | 25,510          | 25,510          | 26,107           | 26,107          | 2.34%         |
| Hospital/Medical Plans         |    | 53,745         | 43,922         | 50,156          | 50,156          | 45,239           | 45,239          | -9.80%        |
| Group Life Insurance           |    | 2,788          | 2,788          | 2,940           | 2,940           | 3,061            | 3,061           | 4.12%         |
| Deferred Comp                  |    | 840            | 840            | 840             | 1,200           | 1,200            | 1,200           | 0.00%         |
| Utilities                      |    | 5,200          | 4,362          | 5,200           | 5,200           | 5,200            | 5,200           | 0.00%         |
| Postage                        |    | 75             | 10             | 75              | 75              | 75               | 75              | 0.00%         |
| Telephone (Voice and Fax)      |    | 1,542          | 1,324          | 1,390           | 1,390           | 1,560            | 1,560           | 12.23%        |
| Travel & Training              |    | -              | -              | 250             | 250             | 250              | 250             | 0.00%         |
| P Card Suspense                |    | 1              | -              | -               | -               | 1                | 1               | 100.00%       |
| Office Supplies                |    | 1,000          | 818            | 1,500           | 1,500           | 1,500            | 1,500           | 0.00%         |
| Copier Lease                   |    | 1,134          | 1,107          | 1,134           | 1,134           | 1,134            | 1,134           | 0.00%         |
| Copier Service/Supply Contract |    | 650            | 580            | 650             | 650             | 650              | 650             | 0.00%         |
| Fleet                          |    | 13,937         | 13,007         | 11,480          | 11,480          | 13,000           | 13,000          | 13.24%        |
| Capital Lease Interest         |    | -              | 27             | -               | -               | -                | -               | 0.00%         |
| Total Operating Expenditures   | \$ | 330,828        | \$ 317,747     | 337,251         | 339,118         | 346,365          | 346,365         | 2.14%         |

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

**PUBLIC WORKS - CAPITAL PROGRAMS & INSPECTIONS**

|                              |    | <b>FY 2023</b> | <b>FY 2023</b> | <b>FY 2024</b>  | <b>FY 2024*</b> | <b>FY 2025</b>   | <b>FY 2025*</b> | <b>PCT*</b>   |
|------------------------------|----|----------------|----------------|-----------------|-----------------|------------------|-----------------|---------------|
|                              |    | <b>Amended</b> | <b>Actual</b>  | <b>Original</b> | <b>Amended</b>  | <b>Requested</b> | <b>Proposed</b> | <b>Change</b> |
| Salaries And Wages           | \$ | 58,647         | 58,647         | 61,374          | 61,599          | 63,746           | 63,746          | 3.49%         |
| FICA (SS & Medicare)         |    | 4,379          | 4,253          | 4,696           | 4,713           | 4,877            | 4,877           | 3.48%         |
| VRS - Retirement Benefits    |    | 6,763          | 6,762          | 7,138           | 7,138           | 7,260            | 7,260           | 1.71%         |
| Medical/Dental Plans         |    | 14,903         | 14,903         | 15,047          | 15,047          | 15,951           | 15,951          | 6.01%         |
| Group Life Insurance         |    | 780            | 779            | 823             | 823             | 852              | 852             | 3.52%         |
| Telephone (Voice And Fax)    |    | 1,205          | 1,074          | 1,219           | 1,219           | 1,320            | 1,320           | 8.29%         |
| Travel & Training            |    | -              | -              | 800             | 800             | 800              | 800             | 0.00%         |
| Operating Expenses           |    | 26             | 26             | 400             | 400             | 400              | 400             | 0.00%         |
| Fuel                         |    | 7,030          | 7,030          | 4,783           | 4,783           | 5,543            | 5,543           | 15.89%        |
| PPE & Safety                 |    | -              | -              | 800             | 800             | 800              | 800             | 0.00%         |
| Vehicles                     |    | 12,272         | 12,272         | -               | -               | -                | -               | 0.00%         |
| Total Operating Expenditures | \$ | 106,005        | 105,746        | 97,080          | 97,322          | 101,549          | 101,549         | 4.34%         |

**PUBLIC WORKS - REFUSE**

|                               |    | <b>FY 2023</b> | <b>FY 2023</b> | <b>FY 2024</b>  | <b>FY 2024*</b> | <b>FY 2025</b>   | <b>FY 2025*</b> | <b>PCT*</b>   |
|-------------------------------|----|----------------|----------------|-----------------|-----------------|------------------|-----------------|---------------|
|                               |    | <b>Amended</b> | <b>Actual</b>  | <b>Original</b> | <b>Amended</b>  | <b>Requested</b> | <b>Proposed</b> | <b>Change</b> |
| Salaries and Wages            | \$ | 465,198        | 459,012        | 497,967         | 499,317         | 512,174          | 512,174         | 2.57%         |
| Overtime                      |    | 29,243         | 29,243         | 10,771          | 10,771          | 73,617           | 50,000          | 364.21%       |
| Part-Time Salaries            |    | 543,702        | 543,702        | 447,421         | 447,421         | 659,191          | 575,000         | 28.51%        |
| FICA (SS & Medicare)          |    | 78,186         | 78,186         | 73,147          | 73,250          | 95,245           | 86,994          | 18.76%        |
| VRS - Retirement Benefits     |    | 56,480         | 53,942         | 60,837          | 60,837          | 73,284           | 73,284          | 20.46%        |
| Hospital/Medical Plans        |    | 87,133         | 76,089         | 100,803         | 100,803         | 94,201           | 94,201          | -6.55%        |
| Group Life Insurance          |    | 6,206          | 5,950          | 6,673           | 6,673           | 6,846            | 6,846           | 2.59%         |
| Deferred Comp                 |    | 2,940          | 2,449          | 2,940           | 3,755           | 4,020            | 4,020           | 7.06%         |
| Repairs & Maintenance         |    | 50,000         | 40,687         | 50,000          | 50,000          | 50,000           | 50,000          | 0.00%         |
| Contracted Services           |    | 17,470         | 16,969         | 16,200          | 16,200          | 16,200           | 16,200          | 0.00%         |
| Purchased Services-SPSA       |    | 1,429,113      | 1,254,146      | 1,502,000       | 1,535,616       | 1,502,000        | 1,502,000       | -2.19%        |
| Utilities                     |    | 19,816         | 19,098         | 17,000          | 17,000          | 19,200           | 19,200          | 12.94%        |
| Telephone (Voice and Fax)     |    | 6,808          | 6,285          | 14,988          | 14,988          | 7,467            | 7,467           | -50.18%       |
| Travel & Training             |    | 1,050          | 1,050          | 4,800           | 4,800           | 4,800            | 4,800           | 0.00%         |
| Operating Expenses            |    | 7,234          | 7,234          | 9,052           | 9,052           | 9,052            | 9,052           | 0.00%         |
| Landfill Post-Closure Cost    |    | 274,365        | 253,339        | 300,000         | 320,083         | 300,000          | 300,000         | -6.27%        |
| Dues & Association Membership |    | 699            | 372            | 700             | 700             | 700              | 700             | 0.00%         |
| Fleet                         |    | 230,000        | 220,301        | 200,000         | 200,000         | 225,000          | 225,000         | 12.50%        |
| Uniforms                      |    | 4,500          | 4,160          | 4,500           | 4,500           | 4,500            | 4,500           | 0.00%         |
| PPE & Safety                  |    | 6,209          | 5,968          | 6,700           | 6,700           | 6,700            | 6,700           | 0.00%         |
| Capital Outlay                |    | 15,000         | 14,999         | 15,000          | 15,000          | 20,000           | 20,000          | 33.33%        |
| Total Operating Expenditures  | \$ | 3,331,352      | 3,093,180      | 3,341,499       | 3,397,466       | 3,684,197        | 3,568,138       | 5.02%         |

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

**PUBLIC WORKS - BLDGS & GROUNDS**

|                               |    | <b>FY 2023</b> | <b>FY 2023</b> | <b>FY 2024</b>  | <b>FY 2024*</b> | <b>FY 2025</b>   | <b>FY 2025*</b> | <b>PCT*</b>   |
|-------------------------------|----|----------------|----------------|-----------------|-----------------|------------------|-----------------|---------------|
|                               |    | <b>Amended</b> | <b>Actual</b>  | <b>Original</b> | <b>Amended</b>  | <b>Requested</b> | <b>Proposed</b> | <b>Change</b> |
| Salaries and Wages            | \$ | 499,847        | 499,698        | 556,906         | 559,206         | 504,393          | 504,393         | -9.80%        |
| Overtime                      |    | 6,872          | 6,872          | 9,060           | 9,060           | 27,656           | 24,000          | 164.90%       |
| Part-Time Salaries            |    | 251,332        | 251,332        | 182,405         | 182,405         | 278,547          | 225,000         | 23.35%        |
| FICA (SS & Medicare)          |    | 56,512         | 56,512         | 57,251          | 57,427          | 62,011           | 57,635          | 0.36%         |
| VRS - Retirement Benefits     |    | 59,683         | 59,486         | 66,858          | 66,858          | 68,176           | 68,176          | 1.97%         |
| Hospital/Medical Plans        |    | 135,144        | 123,775        | 143,480         | 143,480         | 134,360          | 134,360         | -6.36%        |
| Group Life Insurance          |    | 6,656          | 6,656          | 7,463           | 7,463           | 6,729            | 6,729           | -9.84%        |
| Deferred Comp                 |    | 2,940          | 2,940          | 3,360           | 4,526           | 4,800            | 4,800           | 6.05%         |
| Repairs & Maintenance         |    | 210,746        | 179,407        | 248,600         | 248,600         | 248,600          | 248,600         | 0.00%         |
| Maintenance Service Contracts |    | 120,012        | 120,011        | 111,000         | 111,000         | 111,000          | 111,000         | 0.00%         |
| Generator Maintenance Program |    | 22,000         | 20,542         | 25,300          | 26,662          | 25,300           | 25,300          | -5.11%        |
| Utilities                     |    | 252,300        | 253,958        | 204,300         | 204,300         | 255,400          | 255,400         | 25.01%        |
| Telephone (Voice and Fax)     |    | 11,110         | 9,452          | 12,110          | 12,110          | 12,300           | 12,300          | 1.57%         |
| Travel & Training             |    | 51             | -              | 2,910           | 2,910           | 2,910            | 2,910           | 0.00%         |
| P Card Suspense               |    | 1              | -              | -               | -               | -                | -               | 0.00%         |
| Equipment-Small<\$5k          |    | -              | -              | 4,900           | 4,900           | 4,900            | 4,900           | 0.00%         |
| Fleet                         |    | 33,137         | 33,136         | 26,640          | 32,802          | 33,000           | 33,000          | 0.60%         |
| Uniforms                      |    | 9,831          | 9,830          | 9,080           | 9,080           | 9,080            | 9,080           | 0.00%         |
| PPE & Safety                  |    | 4,829          | 4,467          | 10,185          | 10,185          | 10,185           | 10,185          | 0.00%         |
| Operating Supplies            |    | 27,463         | 27,462         | 26,617          | 26,617          | 30,000           | 30,000          | 12.71%        |
| County Signage                |    | 5,320          | 5,316          | 5,000           | 5,000           | 5,000            | 5,000           | 0.00%         |
| Capital Outlay                |    | 10,585         | 10,585         | 5,100           | 5,100           | 5,100            | 5,100           | 0.00%         |
| Total Operating Expenditures  | \$ | 1,726,371      | 1,681,438      | 1,718,525       | 1,729,691       | 1,839,447        | 1,777,868       | 2.79%         |

**PUBLIC WORKS - TRANSPORTATION**

|                               |    | <b>FY 2023</b> | <b>FY 2023</b> | <b>FY 2024</b>  | <b>FY 2024*</b> | <b>FY 2025</b>   | <b>FY 2025*</b> | <b>PCT*</b>   |
|-------------------------------|----|----------------|----------------|-----------------|-----------------|------------------|-----------------|---------------|
|                               |    | <b>Amended</b> | <b>Actual</b>  | <b>Original</b> | <b>Amended</b>  | <b>Requested</b> | <b>Proposed</b> | <b>Change</b> |
| Salaries And Wages            | \$ | 176,849        | 138,674        | 197,103         | 198,703         | 203,561          | 203,561         | 2.44%         |
| FICA (SS & Medicare)          |    | 13,591         | 9,834          | 15,079          | 15,201          | 15,573           | 15,573          | 2.45%         |
| VRS - Retirement Benefits     |    | 21,043         | 15,942         | 23,408          | 23,408          | 25,501           | 25,501          | 8.94%         |
| Hospital/Medical Plans        |    | 30,728         | 30,728         | 51,567          | 51,567          | 54,665           | 54,665          | 6.01%         |
| Group Life Insurance          |    | 2,381          | 1,837          | 2,642           | 2,642           | 2,707            | 2,707           | 2.46%         |
| Deferred Comp                 |    | 840            | 840            | 1,260           | 1,725           | 1,800            | 1,800           | 4.35%         |
| Professional Services         |    | -              | -              | 100,000         | 75              | -                | -               | -100.00%      |
| Maintenance Service Contracts |    | 122,379        | 69,228         | 20,000          | 153,087         | 100,000          | 100,000         | -34.68%       |
| Advertising                   |    | 21,563         | 21,446         | 400             | 20,200          | 22,000           | 22,000          | 8.91%         |
| Utilities                     |    | 400            | -              | 59,500          | 200             | 400              | 400             | 100.00%       |
| Postage                       |    | 59,500         | 64,771         | 200             | 59,500          | 65,000           | 65,000          | 9.24%         |
| Telephone (Voice And Fax)     |    | 200            | 63             | 879             | 200             | 200              | 200             | 0.00%         |
| Travel & Training             |    | 879            | 643            | 1,340           | 879             | 879              | 879             | 0.00%         |
| P Card Suspense               |    | 2,840          | 1,265          | -               | 1,340           | 1,340            | 1,340           | 0.00%         |
| Operating Expenses            |    | -              | -              | -               | -               | 1                | 1               | 100.00%       |
| Office Supplies               |    | 3,200          | 3,126          | 400             | -               | -                | -               | 0.00%         |
| Computer Software <\$5k       |    | 6,770          | 4,497          | -               | 400             | 400              | 400             | 0.00%         |
| Fleet                         |    | 360            | -              | -               | -               | -                | -               | 0.00%         |
| PPE & Safety                  |    | 200            | 17             | 200             | 125             | 200              | 200             | 60.00%        |
| Total Operating Expenditures  | \$ | 463,723        | 362,909        | 473,978         | 529,252         | 494,227          | 494,227         | -6.62%        |

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

**PARKS & RECREATION**

|                                |    | <b>FY 2023</b> | <b>FY 2023</b> | <b>FY 2024</b>  | <b>FY 2024*</b> | <b>FY 2025</b>   | <b>FY 2025*</b> | <b>PCT*</b>   |
|--------------------------------|----|----------------|----------------|-----------------|-----------------|------------------|-----------------|---------------|
|                                |    | <b>Amended</b> | <b>Actual</b>  | <b>Original</b> | <b>Amended</b>  | <b>Requested</b> | <b>Proposed</b> | <b>Change</b> |
| Salaries and Wages             | \$ | 198,911        | 182,431        | 200,172         | 200,422         | 205,732          | 205,732         | 2.65%         |
| Overtime                       |    | 3,227          | 3,227          | 1,700           | 1,700           | 1,760            | 1,760           | 3.53%         |
| FICA (SS & Medicare)           |    | 15,347         | 13,835         | 15,444          | 15,463          | 15,874           | 15,874          | 2.66%         |
| VRS - Retirement Benefits      |    | 24,824         | 21,108         | 24,134          | 24,134          | 27,819           | 27,819          | 15.27%        |
| Hospital/Medical Plans         |    | 25,334         | 14,173         | 9,241           | 24,941          | 27,516           | 27,516          | 10.32%        |
| Group Life Insurance           |    | 2,666          | 2,310          | 2,683           | 2,683           | 2,754            | 2,754           | 2.65%         |
| Deferred Comp                  |    | 1,260          | 899            | 840             | 1,201           | 1,200            | 1,200           | -0.08%        |
| Postage                        |    | 500            | 153            | 500             | 500             | 500              | 500             | 0.00%         |
| Telephone (Voice and Fax)      |    | 4,425          | 4,029          | 5,085           | 5,085           | 8,504            | 8,504           | 67.24%        |
| Travel & Training              |    | 4,581          | 4,580          | 6,955           | 6,955           | 6,855            | 6,855           | -1.44%        |
| Dues & Association Membership  |    | 325            | 166            | 446             | 446             | 446              | 446             | 0.00%         |
| Office Supplies                |    | 4,000          | 3,375          | 4,500           | 4,500           | 4,500            | 4,500           | 0.00%         |
| Copier Lease                   |    | 4,536          | 4,427          | 4,536           | 4,536           | 4,536            | 4,536           | 0.00%         |
| Copier Service/Supply Contract |    | 2,400          | 2,299          | 2,400           | 2,400           | 2,400            | 2,400           | 0.00%         |
| Fleet                          |    | -              | 1,210          | -               | -               | -                | -               | 0.00%         |
| Uniforms                       |    | 200            | -              | 200             | 200             | 200              | 200             | 0.00%         |
| Books/Subscriptions            |    | 100            | 79             | 100             | 100             | 100              | 100             | 0.00%         |
| Capital Lease Interest         |    | -              | 108            | -               | -               | -                | -               | 0.00%         |
| Total Operating Expenditures   | \$ | 292,636        | 258,410        | 278,936         | 295,266         | 310,696          | 310,696         | 5.23%         |

**PARKS & RECREATION - PROGRAMS**

|                                |    | <b>FY 2023</b> | <b>FY 2023</b> | <b>FY 2024</b>  | <b>FY 2024*</b> | <b>FY 2025</b>   | <b>FY 2025*</b> | <b>PCT*</b>   |
|--------------------------------|----|----------------|----------------|-----------------|-----------------|------------------|-----------------|---------------|
|                                |    | <b>Amended</b> | <b>Actual</b>  | <b>Original</b> | <b>Amended</b>  | <b>Requested</b> | <b>Proposed</b> | <b>Change</b> |
| Salaries And Wages             | \$ | 277,433        | 228,424        | 318,938         | 318,588         | 306,409          | 306,409         | -3.82%        |
| Overtime                       |    | 8,094          | 8,094          | 1,800           | 1,800           | 1,863            | 1,863           | 3.50%         |
| Holiday Pay                    |    | 830            | 755            | -               | 1,200           | 1,346            | 1,346           | 12.17%        |
| Part-Time Salaries             |    | 126,360        | 105,814        | 132,678         | 132,678         | 137,322          | 137,322         | 3.50%         |
| Other Compensation             |    | 6,000          | 2,450          | 6,000           | 6,000           | 6,000            | 6,000           | 0.00%         |
| FICA (SS & Medicare)           |    | 31,184         | 25,940         | 34,687          | 34,752          | 34,191           | 34,191          | -1.61%        |
| VRS - Retirement Benefits      |    | 33,646         | 26,735         | 39,282          | 39,282          | 45,190           | 45,190          | 15.04%        |
| Medical/Dental Plans           |    | 55,480         | 36,215         | 77,526          | 61,826          | 37,308           | 37,308          | -39.66%       |
| Group Life Insurance           |    | 3,745          | 2,962          | 4,274           | 4,274           | 4,095            | 4,095           | -4.19%        |
| Deferred Comp                  |    | 1,260          | 560            | 1,260           | 2,211           | 2,400            | 2,400           | 8.55%         |
| Marketing                      |    | 11,234         | 5,348          | 15,100          | 15,100          | 15,100           | 15,100          | 0.00%         |
| Utilities                      |    | 45,000         | 45,540         | 45,000          | 45,000          | 48,820           | 48,820          | 8.49%         |
| Telephone (Voice And Fax)      |    | 2,309          | 2,171          | 2,309           | 2,309           | 2,514            | 2,514           | 8.88%         |
| Lease/Rental of Buildings      |    | 1              | -              | 1               | 1               | -                | -               | -100.00%      |
| Travel & Training              |    | 7,477          | 4,231          | 7,477           | 7,477           | 7,477            | 7,477           | 0.00%         |
| Special Events                 |    | 40,500         | 38,644         | 40,500          | 40,500          | 49,845           | 49,845          | 23.07%        |
| Dues & Association Memberships |    | 7,199          | 4,266          | 3,500           | 3,500           | 3,500            | 3,500           | 0.00%         |
| Equipment-Small<\$5k           |    | 5,200          | 4,196          | 5,200           | 5,200           | 5,200            | 5,200           | 0.00%         |
| Athletics                      |    | 47,589         | 47,588         | 44,427          | 44,427          | 52,000           | 52,000          | 17.05%        |
| Camps                          |    | 26,230         | 24,526         | 33,046          | 33,046          | 30,000           | 30,000          | -9.22%        |
| Instuctor Led Classes          |    | 10,645         | 3,150          | 11,190          | 11,190          | 8,000            | 8,000           | -28.51%       |
| Recreation (Gym, etc.)         |    | 15,457         | 14,168         | 17,792          | 17,792          | 18,300           | 18,300          | 2.86%         |
| Senior Adult Programming       |    | 30,292         | 21,749         | 53,471          | 53,471          | 53,471           | 53,471          | 0.00%         |
| Windsor Center                 |    | 8,750          | 4,014          | 8,750           | 8,750           | 7,000            | 7,000           | -20.00%       |
| Total Operating Expenditures   | \$ | 801,915        | 657,540        | 904,208         | 890,374         | 877,351          | 877,351         | -1.46%        |

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

**PARKS & RECREATION - GATEWAYS & GROUNDS**

|                                |    | <b>FY 2023</b> | <b>FY 2023</b> | <b>FY 2024</b>  | <b>FY 2024*</b> | <b>FY 2025</b>   | <b>FY 2025*</b> | <b>PCT*</b>   |
|--------------------------------|----|----------------|----------------|-----------------|-----------------|------------------|-----------------|---------------|
|                                |    | <b>Amended</b> | <b>Actual</b>  | <b>Original</b> | <b>Amended</b>  | <b>Requested</b> | <b>Proposed</b> | <b>Change</b> |
| Salaries And Wages             | \$ | 489,183        | 441,570        | 559,466         | 536,541         | 566,265          | 566,265         | 5.54%         |
| Overtime                       |    | 28,000         | 12,238         | 28,000          | 28,000          | 28,980           | 28,980          | 3.50%         |
| Holiday Pay                    |    | 1,940          | 1,452          | -               | 800             | 828              | 828             | 3.50%         |
| Part-Time Salaries             |    | 15,517         | 15,517         | 15,834          | 15,834          | 16,389           | 16,389          | 3.51%         |
| FICA (SS & Medicare)           |    | 40,867         | 34,643         | 46,153          | 46,340          | 46,854           | 46,854          | 1.11%         |
| VRS - Retirement Benefits      |    | 59,681         | 53,753         | 68,652          | 68,652          | 81,960           | 81,960          | 19.38%        |
| Medical/Dental Plans           |    | 124,786        | 102,689        | 111,806         | 136,658         | 191,163          | 161,163         | 17.93%        |
| Group Life Insurance           |    | 6,581          | 5,875          | 7,498           | 7,498           | 7,515            | 7,515           | 0.23%         |
| Deferred Comp                  |    | 3,877          | 3,877          | 4,200           | 7,327           | 7,620            | 7,620           | 4.00%         |
| Repairs & Maintenance          |    | 45,809         | 45,808         | 48,000          | 48,000          | 48,000           | 48,000          | 0.00%         |
| Roadway Beautification         |    | 2,000          | 1,673          | 2,000           | 2,000           | 2,000            | 2,000           | 0.00%         |
| Telephone (Voice And Fax)      |    | 1,823          | 1,474          | 1,828           | 1,828           | 1,823            | 1,823           | -0.27%        |
| Lease/Rental of Equipment      |    | 8,000          | 7,875          | 8,000           | 8,000           | 10,000           | 10,000          | 25.00%        |
| Travel & Training              |    | 7,454          | 1,454          | 4,800           | 10,800          | 4,800            | 4,800           | -55.56%       |
| Dues & Association Memberships |    | 1,120          | 400            | 1,120           | 1,120           | 2,370            | 2,370           | 111.61%       |
| Fleet                          |    | 79,227         | 79,226         | 50,480          | 50,480          | 54,480           | 54,480          | 7.92%         |
| Uniforms                       |    | 3,891          | 3,891          | 7,130           | 7,130           | 7,000            | 7,000           | -1.82%        |
| PPE & Safety                   |    | 7,289          | 7,288          | 6,420           | 6,420           | 7,000            | 7,000           | 9.03%         |
| Operating Supplies             |    | 66,869         | 66,868         | 75,000          | 75,000          | 79,000           | 79,000          | 5.33%         |
| Vehicles                       |    | -              | -              | -               | 6,856           | -                | -               | -100.00%      |
| Capital Outlay                 |    | 38,541         | 38,386         | 55,900          | 55,900          | 75,900           | 75,900          | 35.78%        |
| Total Operating Expenditures   | \$ | 1,032,455      | 925,959        | 1,102,287       | 1,121,184       | 1,239,947        | 1,209,947       | 7.92%         |

**BLACKWATER REGIONAL LIBRARY**

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

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

**PLANNING & ZONING**

|                                |    | <b>FY 2023</b> | <b>FY 2023</b> | <b>FY 2024</b>  | <b>FY 2024*</b> | <b>FY 2025</b>   | <b>FY 2025*</b> | <b>PCT*</b>   |
|--------------------------------|----|----------------|----------------|-----------------|-----------------|------------------|-----------------|---------------|
|                                |    | <b>Amended</b> | <b>Actual</b>  | <b>Original</b> | <b>Amended</b>  | <b>Requested</b> | <b>Proposed</b> | <b>Change</b> |
| Salaries and Wages             | \$ | 597,055        | 538,951        | 652,361         | 654,461         | 652,052          | 652,052         | -0.37%        |
| Compensation                   |    | 17,108         | 15,200         | 20,000          | 20,000          | 20,000           | 20,000          | 0.00%         |
| FICA (SS & Medicare)           |    | 45,675         | 39,456         | 49,906          | 50,067          | 49,882           | 49,882          | -0.37%        |
| VRS - Retirement Benefits      |    | 71,974         | 63,861         | 78,441          | 78,441          | 90,128           | 90,128          | 14.90%        |
| Hospital/Medical Plans         |    | 106,229        | 76,651         | 100,451         | 100,728         | 129,191          | 129,191         | 28.26%        |
| Group Life Insurance           |    | 8,001          | 7,161          | 8,742           | 8,742           | 8,710            | 8,710           | -0.37%        |
| Deferred Comp                  |    | 1,995          | 1,995          | 2,520           | 3,925           | 4,200            | 4,200           | 7.01%         |
| Meals- Taxable                 |    | -              | 61             | -               | -               | -                | -               | 0.00%         |
| Professional Services          |    | 37,000         | 4,074          | 45,000          | 67,750          | 200,000          | 120,000         | 77.12%        |
| Software Subscription Based IT |    | -              | -              | 80,000          | 80,000          | 85,050           | 85,050          | 6.31%         |
| Advertising Services           |    | 13,925         | 13,925         | 13,000          | 13,000          | 14,000           | 14,000          | 7.69%         |
| Postage                        |    | 4,500          | 4,267          | 4,000           | 4,000           | 4,000            | 4,000           | 0.00%         |
| Telephone (Voice and Fax)      |    | 4,725          | 4,269          | 4,881           | 4,881           | 5,101            | 5,101           | 4.51%         |
| Travel & Training              |    | 5,651          | 5,589          | 5,900           | 5,900           | 5,900            | 5,900           | 0.00%         |
| Tolls & Parking                |    | 70             | 50             | 70              | 70              | 70               | 70              | 0.00%         |
| Operating Expenses             |    | 6,151          | 6,151          | 7,250           | 7,250           | 8,000            | 8,000           | 10.34%        |
| Dues & Association Membership  |    | 2,900          | 1,475          | 2,900           | 2,900           | 2,900            | 2,900           | 0.00%         |
| Office Supplies                |    | 6,500          | 5,959          | 5,000           | 5,000           | 5,500            | 5,500           | 10.00%        |
| Copier Lease                   |    | 1,369          | 1,336          | 1,369           | 1,369           | 1,369            | 1,369           | 0.00%         |
| Copier Service/Supply Contract |    | 650            | 571            | 650             | 650             | 650              | 650             | 0.00%         |
| Fleet                          |    | 3,110          | 2,121          | 3,360           | 3,360           | 3,360            | 3,360           | 0.00%         |
| Uniforms                       |    | 250            | 24             | 250             | 250             | 250              | 250             | 0.00%         |
| Vehicles                       |    | 9,814          | 9,814          | -               | -               | -                | -               | 0.00%         |
| Capital Lease Interest         |    | -              | 33             | -               | -               | -                | -               | 0.00%         |
| Total Operating Expenditures   | \$ | 944,652        | 802,992        | 1,086,051       | 1,112,744       | 1,290,313        | 1,210,313       | 8.77%         |

**ECONOMIC DEVELOPMENT**

|                                |    | <b>FY 2023</b> | <b>FY 2023</b> | <b>FY 2024</b>  | <b>FY 2024*</b> | <b>FY 2025</b>   | <b>FY 2025*</b> | <b>PCT*</b>   |
|--------------------------------|----|----------------|----------------|-----------------|-----------------|------------------|-----------------|---------------|
|                                |    | <b>Amended</b> | <b>Actual</b>  | <b>Original</b> | <b>Amended</b>  | <b>Requested</b> | <b>Proposed</b> | <b>Change</b> |
| Salaries and Wages             | \$ | 304,978        | 304,978        | 319,878         | 320,878         | 317,965          | 317,965         | -0.91%        |
| FICA (SS & Medicare)           |    | 23,235         | 22,345         | 24,471          | 24,548          | 24,325           | 24,325          | -0.91%        |
| VRS - Retirement Benefits      |    | 35,943         | 35,926         | 37,837          | 37,837          | 43,039           | 43,039          | 13.75%        |
| Hospital/Medical Plans         |    | 67,289         | 67,289         | 68,285          | 68,285          | 72,388           | 72,388          | 6.01%         |
| Group Life Insurance           |    | 4,071          | 4,070          | 4,287           | 4,287           | 4,248            | 4,248           | -0.91%        |
| Deferred Comp                  |    | 1,680          | 1,680          | 1,680           | 2,275           | 2,400            | 2,400           | 5.49%         |
| Professional Services          |    | 10,000         | -              | 10,000          | 10,000          | 10,000           | 10,000          | 0.00%         |
| Advertising Services           |    | 500            | -              | 500             | 500             | 500              | 500             | 0.00%         |
| Marketing                      |    | 48,500         | 27,740         | 58,441          | 58,291          | 55,437           | 55,437          | -4.90%        |
| Economic Development Incentive |    | 776,336        | -              | 200,000         | 976,336         | 100,000          | 100,000         | -89.76%       |
| Postage                        |    | 250            | 139            | 250             | 400             | 250              | 250             | -37.50%       |
| Telephone (Voice and Fax)      |    | 3,630          | 2,105          | 3,690           | 3,690           | 3,782            | 3,782           | 2.49%         |
| Travel & Training              |    | 20,969         | 6,719          | 22,129          | 22,129          | 21,640           | 21,640          | -2.21%        |
| Tolls & Parking                |    | 275            | 90             | 275             | 275             | 275              | 275             | 0.00%         |
| Dues & Association Membership  |    | 52,422         | 48,962         | 49,337          | 49,337          | 51,987           | 51,987          | 5.37%         |
| Office Supplies                |    | 1,500          | 640            | 1,500           | 1,500           | 1,500            | 1,500           | 0.00%         |
| Copier Lease                   |    | 2,268          | 2,214          | 2,268           | 2,268           | 2,268            | 2,268           | 0.00%         |
| Copier Service/Supply Contract |    | 1,200          | 1,143          | 1,200           | 1,200           | 1,200            | 1,200           | 0.00%         |
| Fleet                          |    | 2,500          | 1,493          | 2,000           | 2,000           | 2,000            | 2,000           | 0.00%         |
| Books/Subscriptions            |    | 300            | 83             | 365             | 365             | 220              | 220             | -39.73%       |
| Capital Lease Interest         |    | -              | 54             | -               | -               | -                | -               | 0.00%         |
| Total Operating Expenditures   | \$ | 1,357,846      | 527,669        | 808,393         | 1,586,401       | 715,424          | 715,424         | -54.90%       |

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

**TOURISM**

|                                |    | <b>FY 2023</b> | <b>FY 2023</b> | <b>FY 2024</b>  | <b>FY 2024*</b> | <b>FY 2025</b>   | <b>FY 2025*</b> | <b>PCT*</b>   |
|--------------------------------|----|----------------|----------------|-----------------|-----------------|------------------|-----------------|---------------|
|                                |    | <b>Amended</b> | <b>Actual</b>  | <b>Original</b> | <b>Amended</b>  | <b>Requested</b> | <b>Proposed</b> | <b>Change</b> |
| Salaries and Wages             | \$ | 269,103        | 269,103        | 282,308         | 284,008         | 292,867          | 292,867         | 3.12%         |
| Holiday Pay                    |    | 2,170          | 2,000          | 1,560           | 1,560           | 1,615            | 1,615           | 3.53%         |
| Part-Time Salaries             |    | 53,466         | 53,466         | 53,607          | 53,607          | 55,484           | 55,484          | 3.50%         |
| FICA (SS & Medicare)           |    | 24,277         | 24,277         | 25,817          | 25,947          | 26,773           | 26,773          | 3.18%         |
| VRS - Retirement Benefits      |    | 31,980         | 31,957         | 33,718          | 33,718          | 40,660           | 40,660          | 20.59%        |
| Hospital/Medical Plans         |    | 51,188         | 51,188         | 51,918          | 51,918          | 45,239           | 45,239          | -12.86%       |
| Group Life Insurance           |    | 3,587          | 3,586          | 3,783           | 3,783           | 3,902            | 3,902           | 3.15%         |
| Deferred Comp                  |    | 1,260          | 1,260          | 1,260           | 1,800           | 1,800            | 1,800           | 0.00%         |
| Professional Services          |    | -              | -              | 250             | 250             | 250              | 250             | 0.00%         |
| Repairs & Maintenance          |    | -              | -              | 3,500           | 3,500           | 3,500            | 3,500           | 0.00%         |
| Marketing                      |    | 60,000         | 60,429         | 70,400          | 70,400          | 70,400           | 70,400          | 0.00%         |
| Salty Southern Route           |    | 7,000          | 4,890          | 7,000           | 10,204          | 6,000            | 6,000           | -41.20%       |
| Internal Service Charge IT     |    | 21,953         | 21,953         | 22,907          | 22,907          | 20,237           | 20,237          | -11.66%       |
| Internal Service Chrg-Risk Mgt |    | 6,082          | 5,697          | 6,082           | 6,082           | 15,352           | 15,352          | 152.42%       |
| Utilities                      |    | 3,260          | 3,257          | 6,100           | 6,100           | 3,300            | 3,300           | -45.90%       |
| Postage                        |    | 200            | 240            | 500             | 500             | 500              | 500             | 0.00%         |
| Telephone (Voice and Fax)      |    | 4,078          | 4,109          | 4,042           | 4,042           | 4,750            | 4,750           | 17.52%        |
| Lease/Rental of Buildings      |    | 30,000         | 29,496         | 31,000          | 31,000          | 34,884           | 34,884          | 12.53%        |
| Travel & Training              |    | 4,400          | 4,536          | 5,000           | 5,000           | 5,000            | 5,000           | 0.00%         |
| Tolls & Parking                |    | -              | -              | 125             | 125             | 125              | 125             | 0.00%         |
| Special Events                 |    | 17,600         | 18,315         | 18,200          | 18,200          | 18,200           | 18,200          | 0.00%         |
| Special Events Marketing       |    | -              | -              | 4,900           | 4,900           | 7,900            | 7,900           | 61.22%        |
| Dues & Association Membership  |    | 1,800          | 1,778          | 2,400           | 2,400           | 2,400            | 2,400           | 0.00%         |
| Office Supplies                |    | 2,700          | 2,566          | 3,000           | 3,000           | 3,000            | 3,000           | 0.00%         |
| Copier Lease                   |    | 2,268          | 2,214          | 2,268           | 2,268           | 2,268            | 2,268           | 0.00%         |
| Copier Service/Supply Contract |    | 1,200          | 1,158          | 1,200           | 1,200           | 1,200            | 1,200           | 0.00%         |
| Fleet                          |    | 976            | 585            | 1,251           | 1,251           | 1,251            | 1,251           | 0.00%         |
| Principal (Lease)              |    | 5,207          | 5,206          | 5,269           | 5,269           | 5,332            | 5,332           | 1.20%         |
| Interest ( Lease)              |    | 206            | 206            | 144             | 144             | 81               | 81              | -43.75%       |
| Capital Outlay                 |    | 9,500          | -              | -               | -               | -                | -               | 0.00%         |
| Capital Lease Interest         |    | -              | 54             | -               | -               | -                | -               | 0.00%         |
| Total Operating Expenditures   | \$ | 615,461        | 603,527        | 649,509         | 655,083         | 674,270          | 674,270         | 2.93%         |

**FARMER'S MARKET**

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

**VINTAGE MARKET**

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

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

**COMMUNICATIONS**

|                              |    | <b>FY 2023</b> | <b>FY 2023</b> | <b>FY 2024</b>  | <b>FY 2024*</b> | <b>FY 2025</b>   | <b>FY 2025*</b> | <b>PCT*</b>   |
|------------------------------|----|----------------|----------------|-----------------|-----------------|------------------|-----------------|---------------|
|                              |    | <b>Amended</b> | <b>Actual</b>  | <b>Original</b> | <b>Amended</b>  | <b>Requested</b> | <b>Proposed</b> | <b>Change</b> |
| Salaries and Wages           | \$ | 72,459         | 68,795         | 77,358          | 77,958          | 80,665           | 80,665          | 3.47%         |
| Part-Time Salaries           |    | 666            | 666            | -               | -               | -                | -               | 0.00%         |
| FICA (SS & Medicare)         |    | 6,172          | 4,907          | 5,918           | 5,964           | 6,171            | 6,171           | 3.47%         |
| VRS - Retirement Benefits    |    | 8,709          | 8,201          | 9,299           | 9,299           | 10,707           | 10,707          | 15.14%        |
| Medical/Dental Plans         |    | 31,048         | 31,018         | 33,437          | 34,081          | 28,160           | 28,160          | -17.37%       |
| Group Life Insurance         |    | 971            | 917            | 1,037           | 1,037           | 1,073            | 1,073           | 3.47%         |
| Deferred Comp                |    | 754            | 754            | 840             | 1,143           | 1,200            | 1,200           | 4.99%         |
| Professional Services        |    | 1,275          | -              | -               | -               | -                | -               | 0.00%         |
| Postage                      |    | 10,000         | 288            | 5,000           | 5,000           | 10,000           | 10,000          | 100.00%       |
| Lease/Rental of Equipment    |    | 5,200          | 4,554          | 6,000           | 6,000           | 6,000            | 6,000           | 0.00%         |
| Operating Expenses           |    | 722            | 574            | 1,500           | 1,500           | 6,500            | 6,500           | 333.33%       |
| Office Supplies              |    | 250            | -              | 250             | 250             | 400              | 400             | 60.00%        |
| Capital Lease Interest       |    | -              | 9              | -               | -               | -                | -               | 0.00%         |
| Total Operating Expenditures | \$ | 138,226        | 120,682        | 140,639         | 142,232         | 150,876          | 150,876         | 6.08%         |

**COOPERATIVE EXTENSION**

|                                |    | <b>FY 2023</b> | <b>FY 2023</b> | <b>FY 2024</b>  | <b>FY 2024*</b> | <b>FY 2025</b>   | <b>FY 2025*</b> | <b>PCT*</b>   |
|--------------------------------|----|----------------|----------------|-----------------|-----------------|------------------|-----------------|---------------|
|                                |    | <b>Amended</b> | <b>Actual</b>  | <b>Original</b> | <b>Amended</b>  | <b>Requested</b> | <b>Proposed</b> | <b>Change</b> |
| Professional Services          | \$ | 70,265         | 68,313         | 73,380          | 73,380          | 78,142           | 78,142          | 6.49%         |
| Telephone (Voice and Fax)      |    | 739            | 682            | 636             | 636             | 768              | 768             | 20.75%        |
| Travel & Training              |    | 448            | 80             | 750             | 650             | 550              | 550             | -15.38%       |
| Dues & Association Membership  |    | 300            | 205            | 300             | 400             | 400              | 400             | 0.00%         |
| Office Supplies                |    | 400            | 395            | 400             | 400             | 500              | 500             | 25.00%        |
| Copier Lease                   |    | 2,268          | 2,214          | 2,268           | 2,268           | 2,268            | 2,268           | 0.00%         |
| Copier Service/Supply Contract |    | 1,200          | 1,154          | 1,200           | 1,200           | 1,200            | 1,200           | 0.00%         |
| Capital Lease Interest         |    | -              | 54             | -               | -               | -                | -               | 0.00%         |
| Total Operating Expenditures   | \$ | 75,620         | 73,097         | 78,934          | 78,934          | 83,828           | 83,828          | 6.20%         |

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

**NON-DEPARTMENTAL**

|                                |    | <b>FY 2023</b> | <b>FY 2023</b> | <b>FY 2024</b>  | <b>FY 2024*</b> | <b>FY 2025</b>   | <b>FY 2025*</b> | <b>PCT*</b>   |
|--------------------------------|----|----------------|----------------|-----------------|-----------------|------------------|-----------------|---------------|
|                                |    | <b>Amended</b> | <b>Actual</b>  | <b>Original</b> | <b>Amended</b>  | <b>Requested</b> | <b>Proposed</b> | <b>Change</b> |
| Salaries And Wages             | \$ | -              | -              | 22,957          | 22,957          | 889,645          | 605,000         | 2535.36%      |
| Compensation                   |    | -              | -              | 47,000          | 10,395          | 764,314          | 475,000         | 4469.50%      |
| VRS - Retirement Benefits      |    | -              | (1,520)        | -               | -               | -                | -               | 0.00%         |
| Hospital / Medical Plans       |    | 1,319          | 1,318          | -               | -               | -                | -               | 0.00%         |
| Comp Plan Salary Adjustment    |    | 74,740         | -              | -               | -               | -                | -               | 0.00%         |
| Internal Service Charge IT     |    | 1,120,906      | 1,120,906      | 1,252,057       | 1,252,057       | 1,333,803        | 1,334,093       | 6.55%         |
| Internal Service Chrg-Risk Mgt |    | 654,860        | 613,422        | 733,066         | 733,066         | 800,410          | 800,410         | 9.19%         |
| Miscellaneous                  |    | -              | -              | 19,425          | 1,601           | 8,300            | 8,300           | 418.43%       |
| Payment-Tax Relief             |    | 1,300,000      | -              | 1,500,000       | 1,162,500       | 2,500,000        | 2,500,000       | 115.05%       |
| Capital Lease Vehicle Purchase |    | 894,495        | 806,379        | 598,800         | 678,224         | 1,180,900        | 965,500         | 42.36%        |
| Contingency                    |    | 1,536          | -              | 392,838         | 356,973         | 450,000          | 450,000         | 26.06%        |
| Judgements and Settlements     |    | 8,358,151      | 2,872,669      | -               | -               | -                | -               | 0.00%         |
| Longevity Pay Reserve          |    | 35,862         | -              | 70,000          | 12,418          | 5,000            | 5,000           | -59.74%       |
| Total Operating Expenditures   | \$ | 12,441,869     | 5,413,173      | 4,636,143       | 4,230,191       | 7,932,372        | 7,143,303       | 68.86%        |

**Isle of Wight County  
Proposed FY 2024-25 Budget  
VEHICLE REQUESTS**

**REPLACEMENT VEHICLES**

**Sheriff Vehicles**

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

**Other GF Vehicles**

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

**NEW VEHICLES**

**Sheriff Vehicles**

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

**GF Vehicles**

| #                            | Make/Model    | Assignment | Base cost        | Equipment | Graphics | Tech Radio | Total Requested | Total Proposed |
|------------------------------|---------------|------------|------------------|-----------|----------|------------|-----------------|----------------|
| 1                            | 2025 Maverick | Tourism    | \$ 31,000        | -         | -        | -          | 31,000          | 34,500         |
| <b>Total Other GF Depts.</b> |               |            | <b>\$ 31,000</b> | <b>-</b>  | <b>-</b> | <b>-</b>   | <b>31,000</b>   | <b>34,500</b>  |

|                               |  |  |                     |               |              |               |                  |                |
|-------------------------------|--|--|---------------------|---------------|--------------|---------------|------------------|----------------|
| <b>TOTAL VEHICLE REQUESTS</b> |  |  | <b>\$ 1,054,000</b> | <b>94,000</b> | <b>8,400</b> | <b>24,500</b> | <b>1,180,900</b> | <b>965,500</b> |
|-------------------------------|--|--|---------------------|---------------|--------------|---------------|------------------|----------------|

Isle of Wight County  
Proposed FY 2024-25 Budget  
VEHICLE REQUESTS

| REPLACEMENT VEHICLES               |                      |                          |            |           |          |        |        |           |          |                                |         |                           |
|------------------------------------|----------------------|--------------------------|------------|-----------|----------|--------|--------|-----------|----------|--------------------------------|---------|---------------------------|
| Sheriff Vehicles                   |                      |                          |            |           |          |        |        |           |          |                                |         |                           |
| #                                  | Make/Model           | Assignment               | Base cost  | Equipment | Graphics | Tech   | Radio  | Total     |          | Current Vehicle to be Replaced |         |                           |
|                                    |                      |                          |            |           |          |        |        | Requested | Proposed | Make/Model                     | Mileage | Replacement Criteria Met: |
| 1                                  | Durango              | Investigations           | \$ 44,000  | 5,000     | -        | -      | -      | 49,000    | 49,000   | 2018 Chevrolet Impala          | 115,286 | Yes                       |
| 2                                  | Durango              | Investigations           | 44,000     | 5,000     | -        | -      | -      | 49,000    | 49,000   | 2018 Dodge Charger             | 97,859  | Yes                       |
| 3                                  | Durango              | Patrol                   | 44,000     | 12,000    | 1,200    | 3,500  | 3,500  | 60,700    | 60,700   | 2017 Ford Utility              | 108,115 | Yes                       |
| 4                                  | Durango              | Patrol                   | 44,000     | 12,000    | 1,200    | 3,500  | 3,500  | 60,700    | 60,700   | 2018 Ford Utility              | 116,458 | Yes                       |
| 5                                  | Durango              | Patrol                   | 44,000     | 12,000    | 1,200    | 3,500  | 3,500  | 60,700    | 60,700   | 2018 Ford Interceptor          | 108,536 | Yes                       |
| 6                                  | Durango              | Patrol                   | 44,000     | 12,000    | 1,200    | 3,500  | 3,500  | 60,700    | 60,700   | 2018 Ford Utility              | 107,239 | Yes                       |
| 7                                  | Durango              | Patrol                   | 44,000     | 12,000    | 1,200    | 3,500  | 3,500  | 60,700    | 60,700   | 2019 Ford Utility              | 117,673 | Yes                       |
| Total Sheriff Vehicles             |                      |                          | \$ 308,000 | 70,000    | 6,000    | 17,500 | 17,500 | 401,500   | 401,500  |                                |         |                           |
| Other GF Vehicles                  |                      |                          |            |           |          |        |        |           |          |                                |         |                           |
| #                                  | Make/Model           | Assignment               | Base cost  | Equipment | Graphics | Tech   | Radio  | Total     |          | Current Vehicle to be Replaced |         |                           |
|                                    |                      |                          |            |           |          |        |        | Requested | Proposed | Make/Model                     | Mileage | Replacement Criteria Met: |
| 1                                  | 2024 Peterbuilt      | Public Works Solid Waste | \$ 250,000 | -         | -        | -      | -      | 250,000   | 250,000  | 2005 Mack                      | 467,673 | Yes                       |
| 2                                  | 2025 F550 (dump bed) | Parks & Recreation       | 106,000    | -         | -        | -      | -      | 106,000   | 90,000   | 1998 Int 4700                  | 39,589  | Yes                       |
| 3                                  | 2025 Chevy 2500 Hd   | Parks & Recreation       | 70,000     | -         | -        | -      | -      | 70,000    | 54,000   | 2016 Ford F150                 | 80,000  | Yes                       |
| 4                                  | 2025 Chevy Malibu    | Economic Development     | 31,000     | -         | -        | -      | -      | 31,000    | 31,000   | 2004 Ford Escape               | 78,000  | Yes                       |
| 5                                  | 2025 Ford Explorer   | Information Technology   | 50,000     | -         | -        | -      | -      | 50,000    | -        | 2018 Ford Explorer             | 150,000 | Yes                       |
| 6                                  | 2025 Chevrolet Tahoe | Emergency Services       | 70,000     | -         | -        | -      | -      | 70,000    | 70,000   | 2017 Ford Explorer             | 91,014  | Yes                       |
| 7                                  | 2025 Maverick        | Community Development    | 50,000     | -         | -        | -      | -      | 50,000    | 34,500   | 2011 Ford Ranger               | 143,497 | Yes                       |
| Total Other GF Depts.              |                      |                          | \$ 627,000 | -         | -        | -      | -      | 627,000   | 529,500  |                                |         |                           |
| TOTAL REPLACEMENT VEHICLE REQUESTS |                      |                          |            |           |          |        |        |           |          |                                |         |                           |
|                                    |                      |                          | \$ 935,000 | 70,000    | 6,000    | 17,500 | 17,500 | 1,028,500 | 931,000  |                                |         |                           |

Replacement Criteria for County Fleet:

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

1. Vehicle mileage exceeds 85,000 miles.
2. Vehicle is more than seven (7) years old.
3. Vehicle has damage or needs repair that is greater than 80% of the National Automobile Dealers Association (NADA) value.
4. Director of Public Works has determined that the overall condition of the vehicle has deteriorated to an "un-repairable" state.

**Isle of Wight County**  
**Proposed FY 2024-25 Budget**  
**VEHICLE REQUESTS**

| NEW VEHICLES               |               |            |            |           |          |      |       |                 |                                     |
|----------------------------|---------------|------------|------------|-----------|----------|------|-------|-----------------|-------------------------------------|
| Sheriff Vehicles           |               |            |            |           |          |      |       |                 |                                     |
| #                          | Make/Model    | Assignment | Base cost  | Equipment | Graphics | Tech | Radio | Total Requested | Total Proposed Validation           |
| 1                          | Durango       | Patrol     | \$ 44,000  | 12,000    | 1,200    |      | 3,500 | 60,700          | - New Position - Court; EOL vehicle |
| 2                          | Durango       | Patrol     | 44,000     | 12,000    | 1,200    |      | 3,500 | 60,700          | - New Position - Court; EOL vehicle |
| Total Sheriff Vehicles     |               |            | \$ 88,000  | 24,000    | 2,400    |      | 7,000 | 121,400         | -                                   |
| GF Vehicles                |               |            |            |           |          |      |       |                 |                                     |
| #                          | Make/Model    | Assignment | Base cost  | Equipment | Graphics | Tech | Radio | Total Requested | Total Proposed Validation           |
| 1                          | 2025 Maverick | Tourism    | \$ 31,000  | -         | -        |      | -     | 31,000          | 34,500 Events & market support      |
| Total Other GF Depts.      |               |            | \$ 31,000  | -         | -        |      | -     | 31,000          | 34,500                              |
| TOTAL NEW VEHICLE REQUESTS |               |            |            |           |          |      |       |                 |                                     |
|                            |               |            | \$ 119,000 | 24,000    | 2,400    |      | 7,000 | 152,400         | 34,500                              |

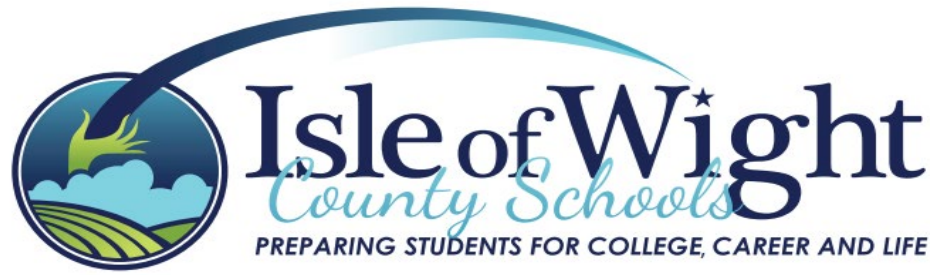
**Isle of Wight County**  
**Proposed FY 2024-25 Operating Budget**  
**General Fund Expenditures**

**TRANSFERS**

|                                           |    | <b>FY 2023</b> | <b>FY 2023</b> | <b>FY 2024</b>  | <b>FY 2024*</b> | <b>FY 2025</b>   | <b>FY 2025*</b> | <b>PCT*</b>   |
|-------------------------------------------|----|----------------|----------------|-----------------|-----------------|------------------|-----------------|---------------|
|                                           |    | <b>Amended</b> | <b>Actual</b>  | <b>Original</b> | <b>Amended</b>  | <b>Requested</b> | <b>Proposed</b> | <b>Change</b> |
| Transfer to County Fair                   | \$ | 70,000         | -              | 66,395          | 66,395          | -                | -               | -100.00%      |
| Transfer to E911 Fund                     |    | 1,391,778      | 1,082,912      | 1,498,352       | 1,498,352       | 1,611,891        | 1,605,479       | 7.15%         |
| Transfer to CSA                           |    | 423,545        | 283,421        | 259,034         | 259,034         | 286,000          | 286,000         | 10.41%        |
| Transfer to Grant Fund                    |    | 69,842         | 59,331         | 71,934          | 75,552          | 75,552           | 75,552          | 0.00%         |
| Transfer to Capital Projects              |    | 1,609,831      | 1,609,831      | 1,088,000       | 1,206,750       | 500,000          | 3,000,000       | 148.60%       |
| Transfer to Social Services               |    | 1,500,000      | 1,087,650      | 1,750,000       | 1,750,000       | 1,893,463        | 1,800,000       | 2.86%         |
| Transfer to Public Utilities              |    | 3,700,827      | 3,700,827      | 3,499,188       | 3,619,558       | 6,367,510        | 4,515,438       | 24.75%        |
| Transfer to Public Utilities Capital Fund |    | -              | -              | -               | -               |                  | 1,500,000       | 100.00%       |
| Transfer to Technology Fund               |    | 124,997        | -              | -               | -               | -                | -               | 0.00%         |
| Transfer to Risk Management               |    | 1,680          | -              | -               | -               | -                | -               | 0.00%         |
| Transfer To Schools                       |    | 27,144,755     | 27,144,755     | 30,209,069      | 30,209,069      | 36,025,201       | 32,959,069      | 9.10%         |
| Trsf School-Maint & Repair                |    | 234,272        | 234,272        | 250,000         | 250,000         | 3,762,241        | 500,000         | 100.00%       |
| Total Operating Expenditures              | \$ | 36,271,527     | 35,202,999     | 38,691,972      | 38,934,710      | 50,521,858       | 46,241,538      | 18.77%        |

# School Funds





**Isle of Wight County Schools**  
**Proposed FY 2024-25 Operating Budget**

**REVENUES**

|                                    |           | <b>FY 2023</b>    | <b>FY 2023</b>    | <b>FY 2024</b>    | <b>FY 2024*</b>   | <b>FY 2025</b>     | <b>FY 2025*</b>   | <b>PCT*</b>   |
|------------------------------------|-----------|-------------------|-------------------|-------------------|-------------------|--------------------|-------------------|---------------|
|                                    |           | <b>Amended</b>    | <b>Actual</b>     | <b>Original</b>   | <b>Amended</b>    | <b>Requested</b>   | <b>Proposed</b>   | <b>Change</b> |
| State Revenue                      | \$        | 43,744,725        | 42,681,800        | 44,421,747        | 44,782,076        | 47,726,877         | 47,726,877        | 6.58%         |
| Federal Revenue                    |           | 9,540,014         | 8,406,178         | 5,710,465         | 8,367,754         | 5,863,408          | 5,863,408         | -29.93%       |
| Other Local Revenue                |           | 1,709,958         | 3,780,568         | 1,431,145         | 1,442,895         | 1,457,760          | 1,457,760         | 1.03%         |
| Transfer from General Fund - Local |           | 27,419,741        | 27,379,027        | 30,459,069        | 30,934,069        | 39,787,442         | 33,459,069        | 8.16%         |
| Healthcare Fund: Employee Premiums |           | -                 | -                 | 1,650,292         | 1,650,292         | 1,863,522          | 1,863,522         | 100.00%       |
| Healthcare Fund: Employer Support  |           | -                 | -                 | 4,774,116         | 4,774,116         | 5,610,000          | 5,610,000         | 100.00%       |
| <b>Total Revenues</b>              | <b>\$</b> | <b>82,414,438</b> | <b>82,247,573</b> | <b>88,446,834</b> | <b>91,951,202</b> | <b>102,309,009</b> | <b>95,980,636</b> | <b>4.38%</b>  |

**EXPENDITURES**

|                                     |           | <b>FY 2023</b>    | <b>FY 2023</b>    | <b>FY 2024</b>    | <b>FY 2024*</b>   | <b>FY 2025</b>     | <b>FY 2025*</b>   | <b>PCT*</b>   |
|-------------------------------------|-----------|-------------------|-------------------|-------------------|-------------------|--------------------|-------------------|---------------|
|                                     |           | <b>Amended</b>    | <b>Actual</b>     | <b>Original</b>   | <b>Amended</b>    | <b>Requested</b>   | <b>Proposed</b>   | <b>Change</b> |
| Administration, Attendance & Health | \$        | 3,489,310         | 3,343,421         | 3,936,316         | 3,997,877         | 3,826,739          | 3,826,739         | -4.28%        |
| Instructional Services              |           | 55,856,264        | 56,599,839        | 57,389,144        | 60,107,298        | 64,913,107         | 58,584,734        | -2.53%        |
| Operations & Maintenance            |           | 11,359,455        | 8,526,394         | 8,065,724         | 8,684,958         | 8,704,419          | 8,704,419         | 0.22%         |
| Pupil Transportation                |           | 5,031,911         | 5,415,641         | 5,032,663         | 5,119,257         | 7,095,757          | 7,095,757         | 38.61%        |
| Food Services                       |           | 2,414,047         | 2,976,255         | 2,574,964         | 2,582,836         | 2,783,560          | 2,783,560         | 7.77%         |
| Technology                          |           | 3,157,095         | 3,335,052         | 4,134,859         | 4,145,812         | 3,047,544          | 3,047,544         | -26.49%       |
| Facilities                          |           | 659,379           | 616,469           | 441,779           | 441,779           | 3,980,241          | 3,980,241         | 800.96%       |
| Debt Service                        |           | 446,977           | 446,977           | 446,977           | 446,977           | 484,120            | 484,120           | 8.31%         |
| Transfers (Healthcare Fund)         |           | -                 | -                 | 6,424,408         | 6,424,408         | 7,473,522          | 7,473,522         | 16.33%        |
| <b>Total Operating Expenditures</b> | <b>\$</b> | <b>82,414,438</b> | <b>81,260,048</b> | <b>88,446,834</b> | <b>91,951,202</b> | <b>102,309,009</b> | <b>95,980,636</b> | <b>4.38%</b>  |



**Isle of Wight County Contributions**  
**All Funds**

**TRANSFERS**

|                            |           | <b>FY 2023</b>    | <b>FY 2023</b>    | <b>FY 2024</b>    | <b>FY 2024*</b>   | <b>FY 2025</b>    | <b>FY 2025*</b>   | <b>PCT*</b>   |
|----------------------------|-----------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------|
|                            |           | <b>Amended</b>    | <b>Actual</b>     | <b>Original</b>   | <b>Amended</b>    | <b>Requested</b>  | <b>Proposed</b>   | <b>Change</b> |
| Transfer To Schools        | \$        | 27,144,755        | 27,144,755        | 30,209,069        | 30,684,069        | 36,025,201        | 32,959,069        | 7.41%         |
| Trsf School-Maint & Repair |           | 274,986           | 234,272           | 250,000           | 250,000           | 3,762,241         | 500,000           | 100.00%       |
| <b>Total Transfers</b>     | <b>\$</b> | <b>27,419,741</b> | <b>27,379,027</b> | <b>30,459,069</b> | <b>30,934,069</b> | <b>39,787,442</b> | <b>33,459,069</b> | <b>8.16%</b>  |

**Isle of Wight County Schools**  
**Operating Budget Proposal Approved by School Board**  
**Fiscal Year 2025**

| General Fund                          | School Board Revision               | Proposed by Superintendent | Revisions       | School Board Budget  |
|---------------------------------------|-------------------------------------|----------------------------|-----------------|----------------------|
| Instructional Services                | Remove library assistants (3.0 FTE) | \$ 60,245,258              | \$ (129,432)    | \$ 60,254,182        |
|                                       | Add grant writer (0.5 FTE)          |                            | 50,000          |                      |
|                                       | Add CTE assistants (2.0 FTE)        |                            | 88,356          |                      |
| Administrative, Attendance and Health |                                     | 3,826,739                  |                 | 3,826,739            |
| Pupil Transportation                  |                                     | 6,360,757                  |                 | 6,360,757            |
| Operations and Maintenance            |                                     | 7,954,419                  |                 | 7,954,419            |
| Technology                            |                                     | 2,763,544                  |                 | 2,763,544            |
| Debt Service                          |                                     | 484,120                    |                 | 484,120              |
| <b>Total General Fund Budget</b>      |                                     | <b>\$ 81,634,837</b>       | <b>\$ 8,924</b> | <b>\$ 81,643,761</b> |

| Capital Maintenance                                  | Proposed by Superintendent | Revisions             | School Board Budget |
|------------------------------------------------------|----------------------------|-----------------------|---------------------|
| Vape Detectors                                       | \$ 75,000                  | \$ -                  | \$ 75,000           |
| WHS Athletic Supplies/Materials                      | 30,000                     | -                     | 30,000              |
| CNC Machine                                          | 56,143                     | -                     | 56,143              |
| Compensation Study (remove funding)                  | 40,000                     | (40,000)              | -                   |
| Weapons Detection Systems                            | 156,098                    | -                     | 156,098             |
| School Bus - 15 initially proposed (reduce to 5)     | 2,205,000                  | (1,470,000)           | 735,000             |
| Tracks (SHS/WHS)                                     | 820,000                    | -                     | 820,000             |
| Tennis Courts (SHS/WHS)                              | 85,000                     | -                     | 85,000              |
| Baseball/Softball Light (SHS)                        | 675,000                    | -                     | 675,000             |
| ADA Seating (SHS) (remove funding)                   | 75,000                     | (75,000)              | -                   |
| Bleachers (SHS) (remove funding)                     | 70,000                     | (70,000)              | -                   |
| Athletics Field Repairs (SHS/WHS)                    | 450,000                    | -                     | 450,000             |
| Carrollton Elementary School HVAC (remove funding) * | 7,336,731                  | (7,336,731)           | -                   |
| Divison Wide Bathoom Repair                          | 180,000                    | -                     | 180,000             |
| Unplanned Capital Needs                              | 500,000                    | -                     | 500,000             |
| <b>Total On-Time Expenses</b>                        | <b>\$ 12,753,972</b>       | <b>\$ (8,991,731)</b> | <b>\$ 3,762,241</b> |

*\* School Board's highest priority for facilities*

*Removed items are still priority concerns and will require attention in the future.*

**Isle of Wight County Schools**  
**Operating Budget Proposal Approved by School Board**  
**Fiscal Year 2025**

**Summary of Resources and Spending Plans**

| <b>Source of Funding</b> | <b>General Fund</b>  | <b>Textbook Fund</b> | <b>Grant Fund</b>   | <b>Food Services</b> | <b>Facilities Fund</b> | <b>Health Fund</b>  | <b>Grand Total</b>    |
|--------------------------|----------------------|----------------------|---------------------|----------------------|------------------------|---------------------|-----------------------|
| Isle of Wight County     | \$ 35,704,302        | \$ 320,899           | \$ -                | \$ -                 | \$ 3,762,241           | \$ -                | \$ 39,787,442         |
| Commonwealth of Virginia | 36,538,952           | 545,459              | 2,153,602           | 63,357               | -                      | -                   | 39,301,370            |
| State Sales Taxes        | 8,425,507            | -                    | -                   | -                    | -                      | -                   | 8,425,507             |
| Federal Assistance       | 450,000              | -                    | 3,625,965           | 1,787,443            | -                      | -                   | 5,863,408             |
| Other Local Funds        | 525,000              | -                    | -                   | 932,760              | -                      | -                   | 1,457,760             |
| Healthcare Fund:         |                      |                      |                     |                      |                        |                     |                       |
| Employee Premiums        | -                    | -                    | -                   | -                    | -                      | 1,863,522           | 1,863,522             |
| Employer Support         | -                    | -                    | -                   | -                    | -                      | 5,610,000           | 5,610,000             |
| <b>Grand Total</b>       | <b>\$ 81,643,761</b> | <b>\$ 866,358</b>    | <b>\$ 5,779,567</b> | <b>\$ 2,783,560</b>  | <b>\$ 3,762,241</b>    | <b>\$ 7,473,522</b> | <b>\$ 102,309,009</b> |

| <b>Spending Plans</b>                 | <b>General Fund</b>  | <b>Textbook Fund</b> | <b>Grant Fund</b>   | <b>Food Services</b> | <b>Facilities Fund</b> | <b>Health Fund</b>  | <b>Grand Total</b>    |
|---------------------------------------|----------------------|----------------------|---------------------|----------------------|------------------------|---------------------|-----------------------|
| Instructional Services                | \$ 60,254,182        | \$ 866,358           | \$ 3,792,567        |                      |                        |                     | \$ 64,913,107         |
| Administrative, Attendance and Health | 3,826,739            |                      | -                   |                      | -                      |                     | 3,826,739             |
| Pupil Transportation                  | 6,360,757            |                      | -                   |                      | 735,000                |                     | 7,095,757             |
| Operations and Maintenance            | 7,954,419            |                      | 750,000             |                      |                        |                     | 8,704,419             |
| School Food Services                  |                      |                      |                     | 2,783,560            |                        |                     | 2,783,560             |
| Facilities                            |                      |                      | 953,000             |                      | 3,027,241              |                     | 3,980,241             |
| Technology                            | 2,763,544            |                      | 284,000             |                      |                        |                     | 3,047,544             |
| Debt Service                          | 484,120              |                      |                     |                      |                        |                     | 484,120               |
| Internal Services                     |                      |                      |                     |                      |                        | 7,473,522           | 7,473,522             |
| <b>Grand Total</b>                    | <b>\$ 81,643,761</b> | <b>\$ 866,358</b>    | <b>\$ 5,779,567</b> | <b>\$ 2,783,560</b>  | <b>\$ 3,762,241</b>    | <b>\$ 7,473,522</b> | <b>\$ 102,309,009</b> |
|                                       | -                    | -                    | -                   | -                    | -                      | -                   | -                     |

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

**OTHER PUBLIC SERVICE/ CONTRIBUTIONS**

|                                           |    | <b>FY 2023</b> | <b>FY 2023</b> | <b>FY 2024</b>  | <b>FY 2024*</b> | <b>FY 2025</b>   | <b>FY 2025*</b> | <b>PCT*</b>   |
|-------------------------------------------|----|----------------|----------------|-----------------|-----------------|------------------|-----------------|---------------|
|                                           |    | <b>Amended</b> | <b>Actual</b>  | <b>Original</b> | <b>Amended</b>  | <b>Requested</b> | <b>Proposed</b> | <b>Change</b> |
| <b>Committed:</b>                         |    |                |                |                 |                 |                  |                 |               |
| WTCS Board                                | \$ | 289,214        | 289,214        | 297,890         | 297,890         | 310,336          | 310,336         | 4.18%         |
| W. Tidewater Health District              |    | 575,000        | 575,000        | 580,000         | 580,000         | 580,000          | 580,000         | 0.00%         |
| Franklin Annex. Revenue Share             |    | 1,071,000      | 816,565        | 1,071,000       | 1,071,000       | 1,020,000        | 1,020,000       | -4.76%        |
| Hampton Roads Planning Distric            |    | 35,362         | 35,362         | 40,308          | 40,308          | 41,027           | 41,027          | 1.78%         |
| Hmpt Rds Military & Fed Fac               |    | 18,973         | 18,973         | 19,472          | 19,472          | 19,975           | 19,975          | 2.58%         |
| Hampton Roads Workforce Council           |    | 9,277          | 9,277          | 9,820           | 9,820           | 10,038           | 10,038          | 2.22%         |
| Camp Community College                    |    | 27,325         | 27,325         | 28,000          | 28,000          | 31,425           | 31,425          | 12.23%        |
| Smithfield/ Museum                        |    | 87,770         | 87,770         | 85,000          | 85,000          | 90,000           | 90,000          | 5.88%         |
| Total Committed                           | \$ | 2,113,921      | 1,859,486      | 2,131,490       | 2,131,490       | 2,102,801        | 2,102,801       | -1.35%        |
| <b>Discretionary:</b>                     |    |                |                |                 |                 |                  |                 |               |
| For KIDS                                  | \$ | 7,500          | 7,500          | 7,500           | 7,500           | 7,500            | 7,500           | 0.00%         |
| CASA                                      |    | 25,000         | 25,000         | 25,000          | 25,000          | 25,000           | 25,000          | 0.00%         |
| Chamber of Commerce                       |    | 14,000         | 14,000         | 14,000          | 14,000          | 14,000           | 14,000          | 0.00%         |
| Endeppence Center                         |    | 10,000         | 10,000         | 10,000          | 10,000          | 10,000           | 10,000          | 0.00%         |
| Genieve Shelter                           |    | 20,000         | 20,000         | 20,000          | 20,000          | 22,000           | 22,000          | 10.00%        |
| Christian Outreach Program                |    | 35,000         | 35,000         | 35,000          | 35,000          | 35,000           | 35,000          | 0.00%         |
| Peanut Soil & Water Conserv               |    | 8,000          | 8,000          | 8,000           | 8,000           | 8,000            | 8,000           | 0.00%         |
| Sr Services of Southeastern VA            |    | 138,440        | 138,440        | 138,440         | 138,440         | 192,200          | 142,200         | 2.72%         |
| Early Childhood Western Tidewater fmrly S |    | 10,000         | 10,000         | 10,000          | 10,000          | 15,000           | 12,500          | 25.00%        |
| Isle of Wight Arts League                 |    | 4,500          | 4,500          | 4,500           | 4,500           | 4,500            | 4,500           | 0.00%         |
| Western Tidewater Free Clinic             |    | 75,000         | 75,000         | 78,369          | 78,369          | 63,237           | 63,237          | -19.31%       |
| Smithfield School Museum                  |    | 1,700          | 1,700          | 3,400           | 3,400           | 5,375            | 5,375           | 58.09%        |
| IOW County Historical Society             |    | 10,000         | 10,000         | 15,000          | 15,000          | -                | 5,000           | -66.67%       |
| St. Luke's Historic Church & Museum       |    | -              | -              | -               | -               | 5,000            | 5,000           | 100.00%       |
| The Susan A. & Joseph N. Graif Found.     |    | -              | -              | -               | -               | 1,000            | -               | 100.00%       |
| Meals on Wheels                           |    | -              | -              | -               | -               | 5,000            | 5,000           | 100.00%       |
| Virginia Legal Aid Society                |    | -              | -              | -               | -               | 10,000           | -               | 100.00%       |
| Virginia Defenders                        |    | -              | -              | -               | -               | 15,000           | 5,000           | 100.00%       |
| 1750 IOW Courthouse                       |    | 5,000          | 5,000          | 5,000           | 5,000           | 10,000           | 10,000          | 100.00%       |
| Total Discretionary                       | \$ | 364,140        | 364,140        | 374,209         | 374,209         | 447,812          | 379,312         | 1.36%         |
| Total Other Public Service                | \$ | 2,478,061      | 2,223,626      | 2,505,699       | 2,505,699       | 2,550,613        | 2,482,113       | -0.94%        |

## **Committed:**

*\*Committed by MOU, Resolution or Mandate*

- **Western Tidewater Community Services Board (WTCS Board)\***

We are required to provide these services. WTCSB is a regional agency and each of the member communities (Franklin, Southampton, Suffolk, Isle of Wight) provides local match funding. It should be noted that the agency does an excellent job regarding collection of fees for service and drawing down additional State funding such that the local amount we currently contribute is actually less than the “required” local match. *(Letter of Request attached)*

- **Western Tidewater Health District (W. Tidewater Health District)\***

We are required to provide the services. WTHD is operated regionally and each of the member communities (Franklin, Southampton, Suffolk, Isle of Wight) provides local match funding. We have an MOU with the Health Department. *(Letter of Request attached)*

- **Franklin Revenue Sharing\***

MOU requires IOW to provide 17%-23% of revenues received as determined by a calculated Fiscal Distress Factor; MOU created as an alternative to annexation.

- **Town of Windsor\***

Approved 5 year commitment with 2 year extension of funding for Windsor Town Center (FY 19-20) which serves as the host location for County Parks & Recreation programming.

- **Hampton Roads Planning District Commission (HRPDC)\***

We participate regionally via an MOU. Provides regional coordination and assistance for various planning and development functions. HRPDC also serves as grant administrator for the VATI broadband expansion project.

- **Hampton Roads Military & Federal Facilities Alliance (Hmpt Rds Military & Fed Fac Al)\***

We make a pro rata contribution to this regional organization based on our population. There is a regional MOU. *(Letter of Request attached)*

- **Opportunity Inc (now Hampton Roads Workforce Council)\***

We participate regionally via an MOU. *(Letter of Request attached)*

- **Camp Community College\***

We participate regionally via an MOU. We contribute to the college and we are also responsible for a portion of maintenance costs for the facility/property. *(Letter of Request attached)*

- **Isle of Wight Museum (Smithfield Museum)\***

The County owns the facility which we maintain. We are also responsible for operational costs that we split with the Town of Smithfield via an MOU.

## **Discretionary:**

### ***Attached Descriptions***

- Sr Services of Southeastern VA
- For KIDS
- CASA
- Chamber of Commerce *(Provides Business Marketing & Development assistance; no description attached)*
- Endependence Center
- Genieve Shelter
- Christian Outreach Program
- Peanut Soil & Water Conservation
- Smart Beginnings
- Isle of Wight Arts League *(IOW provides grant match; no description attached)*
- Western Tidewater Free Clinic

**Isle of Wight County**  
**Proposed FY 2024-25 Operating Budget**  
**General Fund Expenditures**  
**DEBT SERVICE**

**DEBT SERVICE**

|                                     | <b>FY 2023</b>       | <b>FY 2023</b>    | <b>FY 2024</b>    | <b>FY 2024*</b>   | <b>FY 2025</b>    | <b>FY 2025*</b>   | <b>PCT*</b>   |
|-------------------------------------|----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------|
|                                     | <b>Amended</b>       | <b>Actual</b>     | <b>Original</b>   | <b>Amended</b>    | <b>Requested</b>  | <b>Proposed</b>   | <b>Change</b> |
| Redemption of Principal             | \$ 3,533,925         | \$ 3,533,925      | 4,096,353         | 4,096,353         | 4,218,714         | 4,218,714         | 2.99%         |
| Redempt Principal-Schools           | 4,125,668            | 4,125,668         | 3,284,995         | 3,284,995         | 3,379,208         | 3,379,208         | 2.87%         |
| Principal (Lease)                   | 660,248              | 660,247           | 595,060           | 595,690           | 809,138           | 809,138           | 35.83%        |
| Interest Payments                   | 1,830,263            | 1,830,260         | 1,725,685         | 1,725,685         | 1,590,299         | 1,590,299         | -7.85%        |
| Interest Pay Schools                | 2,369,462            | 2,369,462         | 1,967,967         | 2,305,467         | 2,210,239         | 2,210,239         | -4.13%        |
| Interest (Lease)                    | 30,215               | 30,339            | 43,032            | 42,402            | 95,415            | 95,415            | 125.02%       |
| SBITA Financing Interest            | -                    | 642               | -                 | -                 | -                 | -                 | 0.00%         |
| Administrative Fees                 | 31,000               | 30,183            | 31,000            | 24,000            | 24,000            | 24,000            | 0.00%         |
| PACE Interest Payments              | 209,836              | 209,836           | 209,836           | 209,836           | 209,836           | 209,836           | 0.00%         |
| Debt Service Reserve                | -                    | -                 | 204,468           | 204,468           | 337,500           | 337,500           | 65.06%        |
| <b>Total Operating Expenditures</b> | <b>\$ 12,790,617</b> | <b>12,790,562</b> | <b>12,158,396</b> | <b>12,488,896</b> | <b>12,874,349</b> | <b>12,874,349</b> | <b>3.09%</b>  |

The County Policy Manual requires management to provide Debt Service Ratios to assist with planning during the annual budget process. The following pages provide the total County Debt and the Debt Service Ratio calculations.

**Isle of Wight County**  
**Proposed FY 2024-25 Operating Budget**

**COUNTY DEBT DETAIL**  
**Total Debt Outstanding**

**GENERAL FUND**

|                                      | <b>Principal<br/>Payments</b> | <b>Interest<br/>Payments</b> | <b>Total<br/>Debt Service</b> |
|--------------------------------------|-------------------------------|------------------------------|-------------------------------|
| <b>General Obligation Debt</b>       |                               |                              |                               |
| General Gov                          | \$ 52,834,151                 | 14,861,365                   | \$ 67,695,517                 |
| Schools                              | 69,093,833                    | 18,144,433                   | 87,238,267                    |
| <b>Total General Obligation Debt</b> | <b>\$ 121,927,984</b>         | <b>33,005,799</b>            | <b>154,933,783</b>            |
| <b>Capital Lease Financing</b>       |                               |                              |                               |
| General Gov                          | \$ 1,739,885                  | 90,086                       | 1,829,971                     |
| Technology                           | 5,103                         | 53                           | 5,156                         |
| Tourism                              | 8,021                         | 96                           | 8,117                         |
| <b>Total Capital Lease Financing</b> | <b>\$ 1,753,009</b>           | <b>90,235</b>                | <b>1,843,244</b>              |
| <b>Total General Fund Debt</b>       | <b>\$ 123,680,993</b>         | <b>33,096,034</b>            | <b>156,777,027</b>            |

**PUBLIC UTILITY FUND**

|                                  | <b>Principal<br/>Payments</b> | <b>Interest<br/>Payments</b> | <b>Total<br/>Debt Service</b> |
|----------------------------------|-------------------------------|------------------------------|-------------------------------|
| <b>General Obligation Debt</b>   |                               |                              |                               |
| Total General Obligation Debt    | \$ 30,498,260                 | 6,895,618                    | 37,393,878                    |
| <b>Capital Lease Financing</b>   |                               |                              |                               |
| Total Capital Lease Financing    | \$ 86,256                     | 18,023                       | 104,279                       |
| <b>Total Public Utility Debt</b> | <b>\$ 30,584,516</b>          | <b>6,913,641</b>             | <b>37,498,157</b>             |

**ALL FUNDS**

|                                | <b>Principal<br/>Payments</b> | <b>Interest<br/>Payments</b> | <b>Total<br/>Debt Service</b> |
|--------------------------------|-------------------------------|------------------------------|-------------------------------|
| <b>Outstanding County Debt</b> |                               |                              |                               |
| General Gov                    | \$ 54,574,036                 | 14,951,451                   | 69,525,488                    |
| Technology                     | 5,103                         | 53                           | 5,156                         |
| Tourism                        | 8,021                         | 96                           | 8,117                         |
| Schools                        | 69,093,833                    | 18,144,433                   | 87,238,267                    |
| Public Utility                 | 30,584,516                    | 6,913,641                    | 37,498,157                    |
| <b>Total County Debt</b>       | <b>\$ 154,265,509</b>         | <b>\$ 40,009,675</b>         | <b>\$ 194,275,184</b>         |

**Isle of Wight County**  
**Proposed FY 2024-25 Operating Budget**

**COUNTY DEBT DETAIL**  
**Debt Ratio Policy Limitations**

*FY 24 PROJECTION*

**Debt Ratio Policy Limitations**

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

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

|                            |                    |
|----------------------------|--------------------|
|                            | <b>FY25</b>        |
| Assessed Value             | 5,649,057,000      |
| <b>Allowed Debt Limit</b>  | <b><i>x 4%</i></b> |
| Debt Allowed               | 225,962,280        |
| Current Debt               | 194,275,184        |
| <b>Actual</b>              | <b>3.44%</b>       |
| <b>Available for Issue</b> | <b>31,687,096</b>  |
| Proposed New Debt          | \$0                |

Meet or Exceed Limit? **Meets**

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

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

|                                                        |                     |
|--------------------------------------------------------|---------------------|
|                                                        | <b>FY25</b>         |
| Governmental Exp<br><i>(net of School&amp;Capital)</i> | 85,496,332          |
| School Operating<br><i>(incl Food Svc)</i>             | 95,480,636          |
| Budget                                                 | 180,976,968         |
| <b>Allowed Debt Service</b>                            | <b><i>x 12%</i></b> |
| Debt Service Allowed                                   | 21,717,236          |
| Current Debt Service                                   | 15,605,726          |
| <b>Actual</b>                                          | <b>8.62%</b>        |
| <b>Available For New Debt</b>                          | <b>6,111,510</b>    |
| Proposed NewDebt                                       | \$0                 |

Meet or Exceed Limit? **Meets**

## **Debt Service Fund**



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

|                                                | <b>FY 2023</b>      | <b>FY 2023</b>   | <b>FY 2024</b>  | <b>FY 2024*</b> | <b>FY 2025</b>   | <b>FY 2025*</b> | <b>PCT*</b>   |
|------------------------------------------------|---------------------|------------------|-----------------|-----------------|------------------|-----------------|---------------|
|                                                | <b>Amended</b>      | <b>Actual</b>    | <b>Original</b> | <b>Amended</b>  | <b>Requested</b> | <b>Proposed</b> | <b>Change</b> |
| <b>REVENUES</b>                                |                     |                  |                 |                 |                  |                 |               |
| <b>OTHER SOURCES</b>                           |                     |                  |                 |                 |                  |                 |               |
| Transfers from General Fund                    | \$ -                | -                | 204,468         | 204,468         | -                | 337,500         | 0.00%         |
| Miscellaneous                                  | -                   | 80               | -               | -               | -                | -               | 0.00%         |
| Transfers from Appropriated Fund Balance       | 1,432,034           | -                | 743,772         | 743,772         | -                | 608,108         | -18.24%       |
| Total Other Sources                            | \$ 1,432,034        | 80               | 948,240         | 948,240         | -                | 945,608         | -0.28%        |
| <b>TOTAL REVENUES</b>                          | <b>\$ 1,432,034</b> | <b>80</b>        | <b>948,240</b>  | <b>948,240</b>  | <b>-</b>         | <b>945,608</b>  | <b>-0.28%</b> |
| <b>EXPENSES</b>                                |                     |                  |                 |                 |                  |                 |               |
| Transfers to General Fund for Debt Service     | \$ 924,012          | 924,012          | -               | -               | -                | -               | 0.00%         |
| Transfers to Public Utilities for Debt Service | 508,022             | 508,022          | 948,240         | 948,240         | -                | 945,608         | -0.28%        |
| Total Expenses                                 | \$ 1,432,034        | 1,432,034        | 948,240         | 948,240         | -                | 945,608         | -0.28%        |
| <b>TOTAL EXPENSES</b>                          | <b>\$ 1,432,034</b> | <b>1,432,034</b> | <b>948,240</b>  | <b>948,240</b>  | <b>-</b>         | <b>945,608</b>  | <b>-0.28%</b> |

# Fund Balances



**Isle of Wight County**  
**Proposed FY 2024-25 Operating Budget**

**Governmental Fund Balances**  
**PROJECTION**  
**For the Fiscal Year Ended June 30, 2024**

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

**COUNTY FUND BALANCE POLICY**

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

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

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

**PROJECTED FUND BALANCE CALCULATION**

|                                                            | <u>FY23YE/FY24</u> | <u>Change</u> | <u>FY24YE/FY25</u> |        |
|------------------------------------------------------------|--------------------|---------------|--------------------|--------|
| General Fund Unassigned Fund Balance                       | \$ 26,879,564      | \$ (308,250)  | \$ 26,571,314      |        |
| Budgeted General Fund Expenditures                         | \$ 95,536,114      | \$ 13,451,238 | \$ 108,987,352     |        |
| <i>Fund Balance prior year ending/Upcoming budget year</i> |                    |               |                    |        |
| <b>Percentage</b>                                          | 28.14%             | -3.76%        | 24.38%             | Meets* |

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

# Enterprise Funds



**Isle of Wight County**  
**Proposed FY 2024-25 Operating Budget**  
**Enterprise Funds**

|                            | <b>Public Utilities<br/>Fund</b> | <b>Stormwater<br/>Fund</b> | <b>Totals</b>         |
|----------------------------|----------------------------------|----------------------------|-----------------------|
| Projected Revenues         | \$ 7,070,500                     | \$ 1,492,485               | \$ 8,562,985          |
| Projected Expenses         | 12,531,546                       | 1,492,485                  | 14,024,031            |
| <b>Sub-Total</b>           | <b>\$ (5,461,046)</b>            | <b>\$ -</b>                | <b>\$ (5,461,046)</b> |
| Transfer from General Fund | \$ 4,515,438                     | \$ -                       | \$ 4,515,438          |
| Transfer from Debt Service | 945,608                          | -                          | 945,608               |
| <b>Total Transfers</b>     | <b>5,461,046</b>                 | <b>-</b>                   | <b>5,461,046</b>      |
| <b>Over/(Under)</b>        | <b>\$ -</b>                      | <b>\$ -</b>                | <b>\$ -</b>           |

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

|                                | <b>FY 2023</b> | <b>FY 2023</b> | <b>FY 2024</b>  | <b>FY 2024*</b> | <b>FY 2025</b>   | <b>FY 2025*</b> | <b>PCT*</b>   |
|--------------------------------|----------------|----------------|-----------------|-----------------|------------------|-----------------|---------------|
|                                | <b>Amended</b> | <b>Actual</b>  | <b>Original</b> | <b>Amended</b>  | <b>Requested</b> | <b>Proposed</b> | <b>Change</b> |
| <b>REVENUES</b>                |                |                |                 |                 |                  |                 |               |
| <b>FEES &amp; LICENSES</b>     |                |                |                 |                 |                  |                 |               |
| Inspection Fees                | \$ 50,000      | -              | 50,000          | 50,000          | 50,000           | 50,000          | 0.00%         |
| Water Connection Fees          | 650,000        | 562,000        | 450,000         | 450,000         | 450,000          | 450,000         | 0.00%         |
| Sewer Tap Fees                 | -              | -              | 1,600,000       | 1,600,000       | -                | -               | -100.00%      |
| New Account Fee                | 20,000         | 13,980         | 17,000          | 17,000          | 17,000           | 17,000          | 0.00%         |
| Administration Fees            | 3,000          | 3,090          | 3,000           | 3,000           | 3,000            | 3,000           | 0.00%         |
| Sewer Connection Fee           | 650,000        | 275,772        | 400,000         | 400,000         | 400,000          | 400,000         | 0.00%         |
| Disconnect/Reconnect Fee       | 10,000         | 27,013         | 10,000          | 10,000          | 10,000           | 30,000          | 200.00%       |
| Total Fees & Licenses          | \$ 1,383,000   | 881,855        | 2,530,000       | 2,530,000       | 930,000          | 950,000         | -62.45%       |
| <b>REVENUE FROM USE</b>        |                |                |                 |                 |                  |                 |               |
| Property Rental                | \$ 31,940      | 33,601         | 31,940          | 31,940          | 33,000           | 33,000          | 3.32%         |
| Total Revenue from Use         | \$ 31,940      | 33,601         | 31,940          | 31,940          | 33,000           | 33,000          | 3.32%         |
| <b>CHARGES FOR SERVICES</b>    |                |                |                 |                 |                  |                 |               |
| Interest Revenue               | \$ 5,000       | 35,294         | 40,000          | 40,000          | 40,000           | 40,000          | 0.00%         |
| Public Utility Late Fees       | 7,500          | 19,187         | 15,000          | 15,000          | 15,000           | 15,000          | 0.00%         |
| Sewage Collection Fees         | 1,725,000      | 1,613,324      | 1,820,000       | 1,820,000       | 1,820,000        | 1,720,000       | -5.49%        |
| Sewage Treatment Fees          | 71,400         | 62,907         | 75,000          | 75,000          | 75,000           | 75,000          | 0.00%         |
| Sale of Water                  | 3,800,000      | 3,690,731      | 4,436,000       | 4,436,000       | 4,436,000        | 4,236,000       | -4.51%        |
| Total Charges for Services     | \$ 5,608,900   | 5,421,442      | 6,386,000       | 6,386,000       | 6,386,000        | 6,086,000       | -4.70%        |
| <b>RECOVERED COST</b>          |                |                |                 |                 |                  |                 |               |
| Sale of Recyclables            | \$ 500         | 1,240          | 500             | 500             | 500              | 500             | 0.00%         |
| Insurance Reimbursements       | 9,244          | 10,225         | -               | 15,770          | -                | -               | -100.00%      |
| Total Recovered Cost           | \$ 9,744       | 11,465         | 500             | 16,270          | 500              | 500             | -96.93%       |
| <b>MISCELLANEOUS</b>           |                |                |                 |                 |                  |                 |               |
| Miscellaneous                  | \$ 1,000       | 8,679          | 1,000           | 1,000           | 1,000            | 1,000           | 0.00%         |
| Capital Contributions-Property | -              | 5,314,620      | -               | -               | -                | -               | 0.00%         |
| Total Miscellaneous            | \$ 1,000       | 5,323,299      | 1,000           | 1,000           | 1,000            | 1,000           | 0.00%         |

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

|                                    | <b>FY 2023</b>       | <b>FY 2023</b>    | <b>FY 2024</b>    | <b>FY 2024*</b>   | <b>FY 2025</b>    | <b>FY 2025*</b>   | <b>PCT*</b>    |
|------------------------------------|----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------|
|                                    | <b>Amended</b>       | <b>Actual</b>     | <b>Original</b>   | <b>Amended</b>    | <b>Requested</b>  | <b>Proposed</b>   | <b>Change</b>  |
| <b>REVENUES <i>(continued)</i></b> |                      |                   |                   |                   |                   |                   |                |
| <b>OTHER SOURCES &amp; USES</b>    |                      |                   |                   |                   |                   |                   |                |
| Lease Financing Proceeds           | \$ 88,000            | -                 | -                 | -                 | -                 | -                 | 0.00%          |
| Total Other Sources & Uses         | \$ 88,000            | -                 | -                 | -                 | -                 | -                 | 0.00%          |
| <b>TRANSFERS</b>                   |                      |                   |                   |                   |                   |                   |                |
| Appropriated Fund Balance          | \$ -                 | -                 | -                 | 765,530           | -                 | -                 | -100.00%       |
| Assigned Fund Balance              | -                    | -                 | -                 | 205,938           | -                 | -                 | -100.00%       |
| Transfer From General Fund         | 3,700,827            | 3,700,827         | 3,499,188         | 3,619,558         | 6,367,510         | 4,515,438         | 24.75%         |
| Transfer from Debt Service         | 508,022              | 508,022           | 948,240           | 948,240           | 945,608           | 945,608           | -0.28%         |
| Transfer from Assigned FB          | 106,782              | -                 | -                 | -                 | -                 | -                 | 0.00%          |
| Total Transfers                    | \$ 4,315,631         | 4,208,849         | 4,447,428         | 5,539,266         | 7,313,118         | 5,461,046         | -1.41%         |
| <b>TOTAL REVENUES</b>              | <b>\$ 11,438,216</b> | <b>15,880,511</b> | <b>13,396,868</b> | <b>14,504,476</b> | <b>14,663,618</b> | <b>12,531,546</b> | <b>-13.60%</b> |

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

|                                                | <b>FY 2023</b>      | <b>FY 2023</b>   | <b>FY 2024</b>   | <b>FY 2024*</b>  | <b>FY 2025</b>   | <b>FY 2025*</b>  | <b>PCT*</b>   |
|------------------------------------------------|---------------------|------------------|------------------|------------------|------------------|------------------|---------------|
|                                                | <b>Amended</b>      | <b>Actual</b>    | <b>Original</b>  | <b>Amended</b>   | <b>Requested</b> | <b>Proposed</b>  | <b>Change</b> |
| <b>EXPENSES</b>                                |                     |                  |                  |                  |                  |                  |               |
| <b>PUBLIC UTILITIES - ADMINISTRATION</b>       |                     |                  |                  |                  |                  |                  |               |
| Salaries and Wages                             | \$ 299,308          | 263,748          | 267,580          | 339,697          | 430,463          | 430,463          | 26.72%        |
| Overtime                                       | -                   | -                | -                | -                | 725              | 725              | 100.00%       |
| FICA (SS & Medicare)                           | 22,897              | 18,919           | 20,470           | 25,494           | 32,986           | 32,986           | 29.39%        |
| VRS - Retirement Benefits                      | 35,129              | (13,789)         | 31,189           | 40,189           | 59,710           | 59,710           | 48.57%        |
| Hospital/Medical Plans                         | 89,922              | 40,978           | 41,556           | 65,606           | 94,980           | 94,980           | 44.77%        |
| Group Life Insurance                           | 3,983               | 3,368            | 3,554            | 4,520            | 5,758            | 5,758            | 27.39%        |
| Deferred Comp                                  | 1,050               | 630              | 630              | 1,843            | 2,640            | 2,640            | 43.24%        |
| Uniforms Taxable                               | 360                 | 221              | 500              | 500              | 500              | 200              | -60.00%       |
| Advertising Services                           | 640                 | 639              | 500              | 500              | 500              | 500              | 0.00%         |
| Postage                                        | 25,788              | 17,833           | 30,000           | 30,000           | 30,000           | 30,000           | 0.00%         |
| Telephone (Voice and Fax)                      | 3,798               | 3,794            | 3,733            | 3,733            | 4,774            | 4,774            | 27.89%        |
| Travel & Training                              | 1,080               | -                | 3,500            | 3,500            | 3,500            | 3,500            | 0.00%         |
| Operating Expenses                             | 8,317               | 4,610            | 8,510            | 8,510            | 8,500            | 8,500            | -0.12%        |
| Dues & Association Membership                  | 1,360               | -                | 1,360            | 1,360            | 1,400            | 1,400            | 2.94%         |
| Office Supplies                                | 9,830               | 9,830            | 9,500            | 17,500           | 10,000           | 10,000           | -42.86%       |
| Copier Lease                                   | 1,134               | -                | 1,134            | 1,134            | 1,134            | 1,134            | 0.00%         |
| Copier Service/Supply Contract                 | 650                 | 571              | 650              | 650              | 650              | 650              | 0.00%         |
| Fleet                                          | 2,105               | 290              | 2,105            | 2,105            | 2,105            | 1,000            | -52.49%       |
| Uniforms                                       | 35                  | -                | 500              | 500              | 500              | -                | -100.00%      |
| Lease Amortization Expense                     | -                   | 1,101            | -                | -                | -                | -                | 0.00%         |
| Capital Lease Interest                         | -                   | 27               | -                | -                | -                | -                | 0.00%         |
| Amortz-DefrCost/Prem/Discount                  | -                   | 19,985           | -                | -                | -                | -                | 0.00%         |
| <b>Total Public Utilities - Administration</b> | <b>\$ 507,386</b>   | <b>372,754</b>   | <b>426,971</b>   | <b>547,341</b>   | <b>690,825</b>   | <b>688,920</b>   | <b>25.87%</b> |
| <b>PUBLIC UTILITIES - WATER</b>                |                     |                  |                  |                  |                  |                  |               |
| Salaries and Wages                             | \$ 447,873          | 308,462          | 492,864          | 443,972          | 465,918          | 465,918          | 4.94%         |
| Overtime                                       | 36,200              | 33,108           | 20,200           | 66,497           | 46,575           | 46,575           | -29.96%       |
| FICA (SS & Medicare)                           | 37,032              | 25,329           | 39,250           | 39,250           | 39,206           | 39,206           | -0.11%        |
| VRS - Retirement Benefits                      | 56,827              | 36,962           | 59,376           | 59,376           | 71,689           | 71,689           | 20.74%        |
| Hospital/Medical Plans                         | 62,962              | 52,040           | 99,110           | 99,110           | 122,775          | 112,775          | 13.79%        |
| Group Life Insurance                           | 6,102               | 3,969            | 6,376            | 6,376            | 6,131            | 6,131            | -3.84%        |
| Deferred Comp                                  | 3,360               | 1,819            | 2,730            | 5,325            | 5,700            | 5,700            | 7.04%         |
| Uniforms Taxable                               | 500                 | -                | 500              | 500              | 500              | 200              | -60.00%       |
| Professional Services                          | 97,788              | 11,957           | 170,000          | 201,093          | 250,000          | 250,000          | 24.32%        |
| HRPDC Fees                                     | 4,374               | 4,374            | 4,852            | 4,852            | 4,888            | 4,888            | 0.74%         |
| Repairs & Maintenance                          | 429,326             | 375,550          | 265,000          | 333,344          | 350,000          | 350,000          | 5.00%         |
| Contracted Services                            | 20,404              | 19,553           | 100,000          | 50,850           | 150,000          | 150,000          | 194.99%       |
| Bulk Water Purchases                           | 1,971,340           | 1,962,113        | 1,750,000        | 1,750,000        | 2,000,000        | 1,900,000        | 8.57%         |
| Norfolk Water Contract                         | 1,190,815           | 1,190,812        | 1,396,809        | 1,396,809        | 1,500,000        | 1,451,000        | 3.88%         |
| Suffolk Water Contract                         | 1,745,021           | 1,745,021        | 1,952,920        | 1,952,920        | 2,100,000        | 2,077,000        | 6.35%         |
| Utilities                                      | 23,400              | 22,758           | 23,868           | 23,868           | 23,400           | 23,400           | -1.96%        |
| Telephone (Voice and Fax)                      | 10,185              | 8,932            | 10,524           | 10,524           | 11,963           | 11,963           | 13.67%        |
| Travel & Training                              | 3,000               | 1,745            | 3,000            | 3,000            | 4,000            | 4,000            | 33.33%        |
| Operating Expenses                             | 15,000              | 13,544           | 15,300           | 15,300           | 20,000           | 20,000           | 30.72%        |
| Dues & Association Membership                  | 33,700              | 33,698           | 24,500           | 24,500           | 25,000           | 25,000           | 2.04%         |
| Fleet                                          | 25,037              | 25,036           | 22,000           | 22,670           | 24,000           | 24,000           | 5.87%         |
| Uniforms                                       | 6,150               | 3,443            | 6,450            | 6,450            | 7,000            | 5,000            | -22.48%       |
| PPE & Safety                                   | 2,475               | 615              | 2,475            | 2,475            | 3,000            | 2,500            | 1.01%         |
| Capital Outlay                                 | 30,300              | -                | 50,000           | 24,481           | 50,000           | 50,000           | 104.24%       |
| SBITA Amortization Expense                     | -                   | 16,077           | -                | -                | -                | -                | 0.00%         |
| SBITA Financing Interest                       | -                   | 704              | -                | -                | -                | -                | 0.00%         |
| Transfer to PU Capital                         | -                   | -                | -                | -                | 500,000          | -                | 0.00%         |
| <b>Total Public Utilities - Water</b>          | <b>\$ 6,259,171</b> | <b>5,897,623</b> | <b>6,518,104</b> | <b>6,543,542</b> | <b>7,781,745</b> | <b>7,096,945</b> | <b>8.46%</b>  |

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

|                                            | <b>FY 2023</b>    | <b>FY 2023</b>   | <b>FY 2024</b>    | <b>FY 2024*</b>   | <b>FY 2025</b>    | <b>FY 2025*</b>   | <b>PCT*</b>    |
|--------------------------------------------|-------------------|------------------|-------------------|-------------------|-------------------|-------------------|----------------|
|                                            | <b>Amended</b>    | <b>Actual</b>    | <b>Original</b>   | <b>Amended</b>    | <b>Requested</b>  | <b>Proposed</b>   | <b>Change</b>  |
| <b>EXPENSES</b>                            |                   |                  |                   |                   |                   |                   |                |
| <b>PUBLIC UTILITIES - SEWER</b>            |                   |                  |                   |                   |                   |                   |                |
| Salaries and Wages                         | \$ 376,620        | 276,545          | 414,220           | 367,307           | 427,364           | 427,364           | 16.35%         |
| Overtime                                   | 30,150            | 29,809           | 16,150            | 62,628            | 31,050            | 31,050            | -50.42%        |
| FICA (SS & Medicare)                       | 31,119            | 22,497           | 32,924            | 32,924            | 35,069            | 35,069            | 6.52%          |
| VRS - Retirement Benefits                  | 46,280            | 31,614           | 48,781            | 48,781            | 60,202            | 60,202            | 23.41%         |
| Hospital/Medical Plans                     | 127,055           | 71,114           | 125,729           | 125,729           | 120,913           | 120,913           | -3.83%         |
| Group Life Insurance                       | 5,062             | 3,500            | 5,349             | 5,349             | 5,651             | 5,651             | 5.65%          |
| Deferred Comp                              | 2,940             | 1,471            | 2,310             | 2,745             | 3,120             | 3,120             | 13.66%         |
| Uniforms Taxable                           | 500               | -                | 500               | 500               | 8,000             | 500               | 0.00%          |
| Professional Services                      | 176,329           | 71,846           | 150,000           | 237,850           | 240,000           | 240,000           | 0.90%          |
| HRPDC Fees                                 | 1,119             | 1,119            | 822               | 822               | 971               | 971               | 18.13%         |
| Repairs & Maintenance                      | 243,348           | 243,348          | 300,000           | 1,204,530         | 450,000           | 450,000           | -62.64%        |
| Contracted Services                        | 12,400            | 9,482            | 14,000            | 14,850            | 14,000            | 10,000            | -32.66%        |
| Sewage Treatment                           | 47,400            | 44,475           | 50,000            | 50,000            | 50,000            | 50,000            | 0.00%          |
| Utilities                                  | 79,600            | 75,423           | 60,000            | 60,000            | 76,000            | 76,000            | 26.67%         |
| Telephone (Voice and Fax)                  | 6,420             | 5,793            | 7,046             | 7,046             | 8,046             | 8,046             | 14.19%         |
| Travel & Training                          | 4,000             | 387              | 4,000             | 4,000             | 4,000             | 3,000             | -25.00%        |
| Operating Expenses                         | 26,400            | 18,560           | 40,000            | 40,000            | 40,000            | 40,000            | 0.00%          |
| Fleet                                      | 26,700            | 26,698           | 22,000            | 37,100            | 26,000            | 26,000            | -29.92%        |
| Uniforms                                   | 8,000             | 5,657            | 8,000             | 8,000             | 8,000             | 8,000             | 0.00%          |
| PPE & Safety                               | 5,000             | 2,569            | 5,000             | 5,000             | 5,000             | 3,500             | -30.00%        |
| Capital Outlay                             | 142,176           | -                | 300,000           | -                 | 50,000            | 50,000            | 100.00%        |
| SBITA Amortization Expense                 | -                 | 16,077           | -                 | -                 | -                 | -                 | 0.00%          |
| SBITA Financing Interest                   | -                 | 704              | -                 | -                 | -                 | -                 | 0.00%          |
| Transfer to PU Capital                     | -                 | -                | -                 | -                 | 950,000           | -                 | 0.00%          |
| Total Public Utilities - Sewer             | \$ 1,398,618      | 958,689          | 1,606,831         | 2,315,161         | 2,613,386         | 1,649,386         | -28.76%        |
| <b>PUBLIC UTILITIES - NON-DEPARTMENTAL</b> |                   |                  |                   |                   |                   |                   |                |
| OPEB Expense                               | \$ -              | (13,854)         | -                 | -                 | -                 | -                 | 0.00%          |
| Unemployment Insurance                     | 1,000             | 207              | 1,000             | 1,000             | 1,000             | 500               | -50.00%        |
| Cost Allocation                            | 247,027           | 247,027          | 227,414           | 227,414           | 112,349           | 112,349           | -50.60%        |
| Internal Service Charge IT                 | 105,333           | 105,333          | 126,234           | 126,234           | 117,098           | 117,098           | -7.24%         |
| Internal Service Chrg-Risk Mgt             | 55,384            | 51,879           | 61,490            | 61,490            | 65,866            | 65,866            | 7.12%          |
| Capital Outlay                             | 88,000            | -                | -                 | 66,951            | -                 | -                 | -100.00%       |
| Depreciation Expense                       | -                 | 868,766          | -                 | -                 | -                 | -                 | 0.00%          |
| Redemption Of Principal                    | 1,293,253         | -                | 1,784,123         | 1,784,123         | 1,845,735         | 1,845,735         | 3.45%          |
| Principal (Lease)                          | 51,356            | -                | 44,779            | 44,779            | 45,247            | 45,247            | 1.05%          |
| Interest Payments                          | 954,528           | 935,342          | 903,875           | 903,875           | 839,630           | 839,630           | -7.11%         |
| Interest (Lease)                           | 2,159             | 2,058            | 1,434             | 1,434             | 765               | 765               | -46.65%        |
| Transfer To Capital Projects               | 436,009           | 436,009          | 1,600,000         | 1,875,319         | 500,000           | -                 | -100.00%       |
| Contingency                                | 38,991            | -                | 94,613            | 5,813             | 50,000            | 69,105            | 1088.80%       |
| Total Public Utilities -Non-Departmental   | \$ 3,273,040      | 2,632,768        | 4,844,962         | 5,098,432         | 3,577,690         | 3,096,295         | -39.27%        |
| <b>TOTAL EXPENSES- PU FUND</b>             | <b>11,438,215</b> | <b>9,861,834</b> | <b>13,396,868</b> | <b>14,504,476</b> | <b>14,663,646</b> | <b>12,531,546</b> | <b>-13.60%</b> |

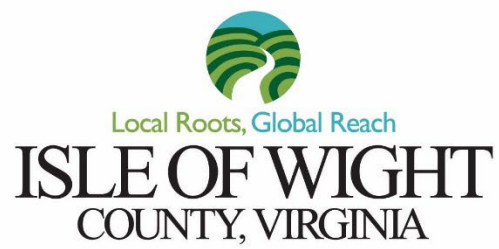
**Isle of Wight County**  
**Proposed FY 2024-25 Operating Budget**  
**Stormwater Fund**

|                                     | <b>FY 2023</b> | <b>FY 2023</b> | <b>FY 2024</b>  | <b>FY 2024*</b> | <b>FY 2025</b>   | <b>FY 2025*</b> | <b>PCT*</b>   |
|-------------------------------------|----------------|----------------|-----------------|-----------------|------------------|-----------------|---------------|
|                                     | <b>Amended</b> | <b>Actual</b>  | <b>Original</b> | <b>Amended</b>  | <b>Requested</b> | <b>Proposed</b> | <b>Change</b> |
| <b>REVENUES</b>                     |                |                |                 |                 |                  |                 |               |
| <b>PERMITS, FEES &amp; LICENSES</b> |                |                |                 |                 |                  |                 |               |
| Stormwater Fee                      | \$ 1,300,000   | 1,325,081      | 1,300,000       | 1,300,000       | 1,300,000        | 1,300,000       | 0.00%         |
| Stormwater Technology Fee           | 3,500          | 4,503          | 3,500           | 3,500           | 3,500            | 3,500           | 0.00%         |
| Stormwater Inspection Fees          | 175,000        | 120,425        | 175,000         | 175,000         | 175,000          | 175,000         | 0.00%         |
| Stormwater Erosion & Sediment       | -              | -              | -               | -               | 5,000            | 5,000           | 100.00%       |
| VSMP Permit-State                   | 5,000          | 8,985          | 5,000           | 5,000           | 5,000            | 5,000           | 0.00%         |
| Total Permits, Fees & Licenses      | \$ 1,483,500   | 1,458,994      | 1,483,500       | 1,483,500       | 1,488,500        | 1,488,500       | 0.34%         |
| <b>REVENUE FROM USE OF MONEY</b>    |                |                |                 |                 |                  |                 |               |
| Interest Revenue                    | \$ 4,000       | 3,844          | 4,000           | 4,000           | 4,000            | 3,985           | -0.38%        |
| Total Revenue from Use of Money     | \$ 4,000       | 3,844          | 4,000           | 4,000           | 4,000            | 3,985           | -0.38%        |
| <b>TRANSFERS &amp; OTHER</b>        |                |                |                 |                 |                  |                 |               |
| Assigned Fund Balance               | \$ -           | -              | -               | 50,100          | -                | -               | -100.00%      |
| Transfer From Assigned Fund Balance | 61,045         | -              | -               | -               | -                | -               | 0.00%         |
| Appropriated Fund Balance           | 22,675         | -              | -               | 22,675          | -                | -               | -100.00%      |
| Total Transfers & Other             | 83,720         | -              | -               | 72,775          | -                | -               | -100.00%      |
| <b>TOTAL REVENUES</b>               |                |                |                 |                 |                  |                 |               |
|                                     | \$ 1,571,220   | 1,462,838      | 1,487,500       | 1,560,275       | 1,492,500        | 1,492,485       | -4.34%        |

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

|                                  | <b>FY 2023</b>      | <b>FY 2023</b>   | <b>FY 2024</b>   | <b>FY 2024*</b>  | <b>FY 2025</b>   | <b>FY 2025*</b>  | <b>PCT*</b>   |
|----------------------------------|---------------------|------------------|------------------|------------------|------------------|------------------|---------------|
|                                  | <b>Amended</b>      | <b>Actual</b>    | <b>Original</b>  | <b>Amended</b>   | <b>Requested</b> | <b>Proposed</b>  | <b>Change</b> |
| <b>EXPENSES</b>                  |                     |                  |                  |                  |                  |                  |               |
| <b>STORMWATER ADMINISTRATION</b> |                     |                  |                  |                  |                  |                  |               |
| Salaries And Wages               | \$ 486,799          | 490,863          | 521,709          | 520,906          | 538,789          | 538,790          | 3.43%         |
| Overtime                         | 878                 | 878              | -                | 46               | 50               | 50               | 8.70%         |
| Part-Time Salaries               | 162                 | -                | 1,040            | 1,040            | 1,077            | 1,079            | 3.75%         |
| Other Compensation               | 2,000               | 1,600            | -                | 1,600            | 1,600            | 1,600            | 0.00%         |
| FICA (SS & Medicare)             | 37,183              | 35,833           | 39,991           | 39,991           | 41,304           | 41,305           | 3.29%         |
| VRS - Retirement Benefits        | 58,592              | 32,205           | 62,459           | 62,459           | 70,656           | 70,656           | 13.12%        |
| Medical/Dental Plans             | 104,562             | 104,514          | 106,278          | 106,278          | 127,161          | 127,161          | 19.65%        |
| Group Life Insurance             | 6,583               | 6,516            | 6,991            | 6,991            | 7,196            | 7,196            | 2.93%         |
| OPEB Expense                     | -                   | (16,019)         | -                | -                | -                | -                | 0.00%         |
| Deferred Comp                    | 3,150               | 3,091            | 3,150            | 3,907            | 4,020            | 4,020            | 2.89%         |
| Professional Services            | 240,115             | 140,751          | 150,000          | 227,100          | 200,000          | 200,000          | -11.93%       |
| HRPDC Stormwater Mgt. Fee        | 7,824               | 7,823            | 8,134            | 8,134            | 8,665            | 8,665            | 6.53%         |
| Advertising                      | 1,000               | -                | 500              | 500              | 500              | 500              | 0.00%         |
| Contracted Services              | 56,850              | 56,802           | 50,000           | 50,000           | 50,000           | 50,000           | 0.00%         |
| Cost Allocation                  | 74,294              | 74,294           | 81,723           | 81,723           | 52,288           | 52,288           | -36.02%       |
| Internal Service Charge IT       | 42,133              | 42,133           | 42,133           | 42,133           | 42,628           | 42,628           | 1.17%         |
| Internal Service Chrg-Risk Mgt   | 15,556              | 14,572           | 15,556           | 15,556           | 13,439           | 13,439           | -13.61%       |
| Utilities                        | 3,900               | 1,947            | 3,900            | 3,900            | 3,900            | 3,900            | 0.00%         |
| Postage                          | 500                 | 40               | 250              | 250              | 250              | 250              | 0.00%         |
| Telephone (Voice And Fax)        | 5,390               | 4,658            | 5,498            | 5,498            | 5,618            | 5,618            | 2.18%         |
| Lease/Rental of Equipment        | 3,000               | -                | 3,000            | 3,000            | 3,000            | 3,000            | 0.00%         |
| Travel & Training                | 8,025               | 1,574            | 8,200            | 8,200            | 8,200            | 8,200            | 0.00%         |
| Peanut Soil & Water Conserv Bd   | 8,000               | 8,000            | 8,000            | 8,000            | 8,000            | 8,000            | 0.00%         |
| Operating Expenses               | 6,575               | 2,269            | 5,500            | 5,500            | 5,500            | 5,500            | 0.00%         |
| VSMP Expense(State)              | 7,476               | 7,476            | 5,000            | 11,000           | 15,000           | 15,000           | 36.36%        |
| Dues & Association Memberships   | 2,500               | 1,725            | 2,500            | 2,500            | 2,500            | 2,400            | -4.00%        |
| Office Supplies                  | 3,000               | 1,419            | 2,500            | 2,500            | 2,500            | 2,500            | 0.00%         |
| Copier Lease                     | 1,370               | -                | 1,370            | 1,370            | 1,370            | 1,370            | 0.00%         |
| Copier Service/Supply Contract   | 630                 | 571              | 630              | 630              | 630              | 630              | 0.00%         |
| Fleet                            | 10,580              | 1,541            | 7,500            | 7,500            | 7,500            | 7,500            | 0.00%         |
| Uniforms                         | 845                 | 363              | 500              | 500              | 500              | 500              | 0.00%         |
| PPE & Safety                     | 750                 | -                | 750              | 750              | 750              | 700              | -6.67%        |
| Equipment/Machinery              | 7,424               | 855              | 1,000            | 1,000            | 1,000            | 1,000            | 0.00%         |
| Computer Software                | 9,000               | 277              | 6,000            | 2,000            | 6,000            | 6,000            | 200.00%       |
| Depreciation Expense             | -                   | 103,182          | -                | -                | -                | -                | 0.00%         |
| Lease Amortization Expense       | -                   | 1,329            | -                | -                | -                | -                | 0.00%         |
| Capital Lease Interest           | -                   | 34               | -                | -                | -                | -                | 0.00%         |
| Transfer to Grant Fund           | 22,675              | -                | -                | 22,675           | -                | -                | -100.00%      |
| Trsf. to SW Capital Projects     | 200,000             | 200,000          | 250,000          | 250,000          | 250,000          | 250,000          | 0.00%         |
| Transfer to Technology Fund      | -                   | -                | 43,907           | 43,907           | -                | -                | -100.00%      |
| Contingency                      | 122,699             | -                | 30,791           | 191              | -                | -                | -100.00%      |
| Total Stormwater Administration  | \$ 1,562,020        | 1,333,115        | 1,476,460        | 1,549,235        | 1,481,591        | 1,481,445        | -4.38%        |
| <b>OTHER</b>                     |                     |                  |                  |                  |                  |                  |               |
| Stormwater Management Program    | \$ 9,200            | 9,200            | 11,040           | 11,040           | 11,040           | 11,040           | 0.00%         |
| Total Other Expenses             | \$ 9,200            | 9,200            | 11,040           | 11,040           | 11,040           | 11,040           | 0.00%         |
| <b>TOTAL EXPENSES</b>            | <b>\$ 1,571,220</b> | <b>1,342,315</b> | <b>1,487,500</b> | <b>1,560,275</b> | <b>1,492,631</b> | <b>1,492,485</b> | <b>-4.34%</b> |

## **Special Revenue Funds**



**Isle of Wight County**  
**Proposed FY 2024-25 Operating Budget**  
**Special Revenue Funds - Summary**

|                            | Children's<br>Services Act | E911 Fund          | Grants Fund     | County Fair<br>Fund | Social Services<br>(DSS) Fund | Total              |
|----------------------------|----------------------------|--------------------|-----------------|---------------------|-------------------------------|--------------------|
| Projected Revenues         | \$ 291,440                 | 1,495,467          | 492,584         | 517,950             | 3,541,330                     | 6,338,771          |
| Projected Expenses         | 577,440                    | 3,100,946          | 574,552         | 517,950             | 5,341,330                     | 10,112,218         |
| <b>Sub-Total</b>           | <b>\$ (286,000)</b>        | <b>(1,605,479)</b> | <b>(81,968)</b> | <b>-</b>            | <b>(1,800,000)</b>            | <b>(3,773,447)</b> |
| Transfer from General Fund | \$ 286,000                 | 1,605,479          | 81,968          | -                   | 1,800,000                     | 3,773,447          |
| <b>Total Transfers</b>     | <b>\$ 286,000</b>          | <b>1,605,479</b>   | <b>81,968</b>   | <b>-</b>            | <b>1,800,000</b>              | <b>3,773,447</b>   |
| <b>Over/(Under)</b>        | <b>\$ -</b>                | <b>-</b>           | <b>-</b>        | <b>-</b>            | <b>-</b>                      | <b>-</b>           |

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

|  | <b>FY 2023</b> | <b>FY 2023</b> | <b>FY 2024</b>  | <b>FY 2024*</b> | <b>FY 2025</b>   | <b>FY 2025*</b> | <b>PCT*</b>   |
|--|----------------|----------------|-----------------|-----------------|------------------|-----------------|---------------|
|  | <b>Amended</b> | <b>Actual</b>  | <b>Original</b> | <b>Amended</b>  | <b>Requested</b> | <b>Proposed</b> | <b>Change</b> |

**REVENUES**

**INTERGOVERNMENTAL REVENUE**

|                                        |           |                |                |                |                |                |                |              |
|----------------------------------------|-----------|----------------|----------------|----------------|----------------|----------------|----------------|--------------|
| CSA State Revenue                      | \$        | 341,639        | 292,378        | 269,757        | 269,757        | 291,440        | 291,440        | 8.04%        |
| Federal Grant Revenue                  |           | -              | 49,773         | -              | -              | -              | -              | 0.00%        |
| <b>Total Intergovernmental Revenue</b> | <b>\$</b> | <b>341,639</b> | <b>342,151</b> | <b>269,757</b> | <b>269,757</b> | <b>291,440</b> | <b>291,440</b> | <b>8.04%</b> |

**TRANSFERS**

|                            |           |                |                |                |                |                |                |               |
|----------------------------|-----------|----------------|----------------|----------------|----------------|----------------|----------------|---------------|
| Transfer From General Fund | \$        | 423,545        | 283,421        | 259,034        | 259,034        | 249,002        | 286,000        | 10.41%        |
| <b>Total Transfers</b>     | <b>\$</b> | <b>423,545</b> | <b>283,421</b> | <b>259,034</b> | <b>259,034</b> | <b>249,002</b> | <b>286,000</b> | <b>10.41%</b> |

|                       |           |                |                |                |                |                |                |              |
|-----------------------|-----------|----------------|----------------|----------------|----------------|----------------|----------------|--------------|
| <b>TOTAL REVENUES</b> | <b>\$</b> | <b>765,184</b> | <b>625,572</b> | <b>528,791</b> | <b>528,791</b> | <b>540,442</b> | <b>577,440</b> | <b>9.20%</b> |
|-----------------------|-----------|----------------|----------------|----------------|----------------|----------------|----------------|--------------|

|  | <b>FY 2023</b> | <b>FY 2023</b> | <b>FY 2024</b>  | <b>FY 2024*</b> | <b>FY 2025</b>   | <b>FY 2025*</b> | <b>PCT*</b>   |
|--|----------------|----------------|-----------------|-----------------|------------------|-----------------|---------------|
|  | <b>Amended</b> | <b>Actual</b>  | <b>Original</b> | <b>Amended</b>  | <b>Requested</b> | <b>Proposed</b> | <b>Change</b> |

**EXPENSES**

|                                |           |                |                |                |                |                |                |              |
|--------------------------------|-----------|----------------|----------------|----------------|----------------|----------------|----------------|--------------|
| Other Compensation             | \$        | 600            | 550            | 600            | 600            | 600            | 600            | 0.00%        |
| Ther Care/Res IVE              |           | 706,476        | -              | 450,766        | 450,766        | 475,185        | 475,185        | 5.42%        |
| Foster Care Lic Resd Care (1a) |           | -              | 11,521         | -              | -              | -              | -              | 0.00%        |
| School Ref. Resid (1e)         |           | -              | 90,188         | -              | -              | -              | -              | 0.00%        |
| Therp Foster Care I-VE (2a)    |           | -              | 186,944        | -              | -              | -              | -              | 0.00%        |
| Therp. Foster Care (2a.1)      |           | -              | 28,621         | -              | -              | -              | -              | 0.00%        |
| Therp. Foster Care CSA (2a.2)  |           | -              | 21,953         | -              | -              | -              | -              | 0.00%        |
| Fam. Fost. Care Sp.Arg (2e)    |           | -              | 24,354         | -              | -              | -              | -              | 0.00%        |
| Community Based Servs (2f)     |           | -              | 29,968         | -              | -              | -              | -              | 0.00%        |
| Comm. Transition Servs (2f.1)  |           | -              | 8,668          | -              | -              | -              | -              | 0.00%        |
| Alt. Day Placement (2g)        |           | -              | 144,586        | -              | -              | -              | -              | 0.00%        |
| Serv. Public School (2h)       |           | -              | 9,053          | -              | -              | -              | -              | 0.00%        |
| Non-Mand.Serv (3.)             |           | -              | 11,059         | -              | -              | -              | -              | 0.00%        |
| Administrative Support-Suffolk |           | 58,108         | 58,108         | 77,425         | 77,425         | 64,657         | 64,657         | -16.49%      |
| Contingency                    |           | -              | -              | -              | -              | -              | 36,998         | 100.00%      |
| <b>Total Expenses</b>          | <b>\$</b> | <b>765,184</b> | <b>625,572</b> | <b>528,791</b> | <b>528,791</b> | <b>540,442</b> | <b>577,440</b> | <b>9.20%</b> |

|                       |           |                |                |                |                |                |                |              |
|-----------------------|-----------|----------------|----------------|----------------|----------------|----------------|----------------|--------------|
| <b>TOTAL EXPENSES</b> | <b>\$</b> | <b>765,184</b> | <b>625,572</b> | <b>528,791</b> | <b>528,791</b> | <b>540,442</b> | <b>577,440</b> | <b>9.20%</b> |
|-----------------------|-----------|----------------|----------------|----------------|----------------|----------------|----------------|--------------|

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

|                                     | <b>FY 2023</b>      | <b>FY 2023</b>   | <b>FY 2024</b>   | <b>FY 2024*</b>  | <b>FY 2025</b>   | <b>FY 2025*</b>  | <b>PCT*</b>   |
|-------------------------------------|---------------------|------------------|------------------|------------------|------------------|------------------|---------------|
|                                     | <b>Amended</b>      | <b>Actual</b>    | <b>Original</b>  | <b>Amended</b>   | <b>Requested</b> | <b>Proposed</b>  | <b>Change</b> |
| <b>REVENUES</b>                     |                     |                  |                  |                  |                  |                  |               |
| <b>OTHER LOCAL TAX</b>              |                     |                  |                  |                  |                  |                  |               |
| IOW Communication Tax E-911         | \$ 360,000          | 424,276          | 400,000          | 400,000          | 390,240          | 390,240          | -2.44%        |
| Smfd Communication Tax              | 64,030              | 75,380           | 75,000           | 75,000           | 69,280           | 69,280           | -7.63%        |
| Windsor Communication Tax           | 18,000              | 21,258           | 21,000           | 21,000           | 19,550           | 19,550           | -6.90%        |
| Total Other Local Tax               | \$ 442,030          | 520,914          | 496,000          | 496,000          | 479,070          | 479,070          | -3.41%        |
| <b>MISCELLANEOUS</b>                |                     |                  |                  |                  |                  |                  |               |
| RAD-Emergency Program               | \$ 5,000            | 5,000            | 5,000            | 5,000            | 5,000            | 5,000            | 0.00%         |
| Joint Service Smithfield            | 356,301             | 300,480          | 396,512          | 396,512          | 422,248          | 420,545          | 6.06%         |
| Joint Service Windsor               | 115,721             | 96,805           | 132,813          | 132,813          | 141,176          | 140,615          | 5.87%         |
| Total Miscellaneous                 | \$ 477,022          | 402,285          | 534,325          | 534,325          | 568,424          | 566,160          | 5.96%         |
| <b>STATE REVENUE</b>                |                     |                  |                  |                  |                  |                  |               |
| State Comp Bd Reimbursement         | \$ 216,811          | 204,307          | 235,797          | 235,797          | 237,600          | 250,000          | 6.02%         |
| 911 Wireless                        | 129,000             | 137,979          | 139,000          | 139,000          | 139,000          | 139,000          | 0.00%         |
| State Grant Revenue                 | -                   | -                | -                | -                | 61,237           | 61,237           | 100.00%       |
| Total State Revenue                 | \$ 345,811          | 342,286          | 374,797          | 374,797          | 437,837          | 450,237          | 20.13%        |
| <b>TRANSFERS</b>                    |                     |                  |                  |                  |                  |                  |               |
| Transfer From General Fund          | \$ 1,391,778        | 1,082,912        | 1,498,352        | 1,498,352        | 1,611,891        | 1,605,479        | 7.15%         |
| Transfer From Assigned Fund Balance | -                   | -                | -                | 7,847            | -                | -                | -100.00%      |
| Transfer From Grants Fund           | -                   | -                | -                | 96,250           | -                | -                | -100.00%      |
| Total Transfers                     | \$ 1,391,778        | \$ 1,082,912     | \$ 1,498,352     | \$ 1,602,449     | \$ 1,611,891     | \$ 1,605,479     | 0.19%         |
| <b>TOTAL REVENUES</b>               | <b>\$ 2,656,641</b> | <b>2,348,397</b> | <b>2,903,474</b> | <b>3,007,571</b> | <b>3,097,222</b> | <b>3,100,946</b> | <b>3.10%</b>  |

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

|                                | <b>FY 2023</b>      | <b>FY 2023</b>   | <b>FY 2024</b>   | <b>FY 2024*</b>  | <b>FY 2025</b>   | <b>FY 2025*</b>  | <b>PCT*</b>   |
|--------------------------------|---------------------|------------------|------------------|------------------|------------------|------------------|---------------|
|                                | <b>Amended</b>      | <b>Actual</b>    | <b>Original</b>  | <b>Amended</b>   | <b>Requested</b> | <b>Proposed</b>  | <b>Change</b> |
| <b>EXPENSES</b>                |                     |                  |                  |                  |                  |                  |               |
| Salaries and Wages             | \$ 1,006,862        | 858,608          | 1,073,822        | 1,120,052        | 1,132,642        | 1,132,642        | 1.12%         |
| Other Compensation             | -                   | -                | 22,287           | 22,287           | -                | -                | -100.00%      |
| Overtime                       | 118,630             | 118,629          | 95,950           | 95,950           | 136,457          | 136,457          | 42.22%        |
| Part-Time Salaries             | 14,124              | 13,083           | 8,320            | 8,320            | 8,612            | 8,612            | 3.51%         |
| FICA (SS & Medicare)           | 87,181              | 72,317           | 90,125           | 94,045           | 97,745           | 97,745           | 3.93%         |
| VRS - Retirement Benefits      | 124,788             | 103,274          | 129,744          | 129,744          | 154,316          | 154,316          | 18.94%        |
| Hospital/Medical Plans         | 266,622             | 198,803          | 271,764          | 271,764          | 290,882          | 290,882          | 7.03%         |
| Group Life Insurance           | 13,874              | 11,526           | 14,390           | 14,390           | 15,130           | 15,130           | 5.14%         |
| Deferred Comp                  | 5,880               | 3,859            | 5,460            | 6,560            | 7,980            | 7,980            | 21.65%        |
| Repairs & Maintenance          | 697,247             | 687,149          | 865,241          | 873,041          | 879,634          | 879,634          | 0.76%         |
| Cost Allocation                | 102,709             | 102,709          | 94,658           | 94,658           | 71,085           | 71,085           | -24.90%       |
| Internal Service Charge IT     | 94,799              | 94,799           | 120,746          | 120,746          | 111,962          | 111,962          | -7.27%        |
| Internal Service Chrg-Risk Mgt | 28,692              | 26,876           | 27,406           | 27,406           | 28,215           | 28,215           | 2.95%         |
| Utilities                      | 14,300              | 7,057            | 14,300           | 14,300           | 14,300           | 14,300           | 0.00%         |
| Telephone (Voice and Fax)      | 34,828              | 27,699           | 35,231           | 23,231           | 35,240           | 35,240           | 51.69%        |
| NG911 PSAP                     | -                   | -                | -                | 12,000           | 10,673           | 10,673           | -11.06%       |
| NG911 PSAP Communication Syst  | -                   | -                | -                | 45,000           | 61,327           | 61,327           | 36.28%        |
| Lease/Rental of Buildings      | 5,150               | 4,921            | 5,305            | 5,305            | 5,150            | 5,150            | -2.92%        |
| Travel & Training              | 8,850               | 7,119            | 9,000            | 9,000            | 11,000           | 11,000           | 22.22%        |
| RAD Emergency Program          | 5,000               | 5,000            | 5,000            | 5,000            | 5,000            | 5,000            | 0.00%         |
| Operating Expenses             | 2,000               | -                | 2,000            | 2,000            | 2,000            | 2,000            | 0.00%         |
| Dues & Association Membership  | 935                 | 935              | 925              | 972              | 972              | 972              | 0.00%         |
| Office Supplies                | 3,500               | 2,560            | 3,500            | 3,500            | 3,000            | 3,000            | -14.29%       |
| Copier Lease                   | 1,300               | 1,245            | 1,300            | 1,300            | 1,300            | 1,300            | 0.00%         |
| Uniforms                       | 1,500               | -                | 1,500            | 1,500            | 1,500            | 1,500            | 0.00%         |
| Operating Supplies             | 3,500               | -                | 3,500            | 3,500            | 2,000            | 2,000            | -42.86%       |
| Equipment/Machinery            | -                   | -                | 2,000            | -                | 7,100            | 7,100            | 100.00%       |
| Furniture & Fixtures           | -                   | -                | 2,000            | 2,000            | 2,000            | 2,000            | 0.00%         |
| Capital Lease Interest         | -                   | 229              | -                | -                | -                | -                | 0.00%         |
| Contingency                    | 14,370              | -                | -                | -                | -                | 3,724            | 0.00%         |
| Total Operating Expenses       | \$ 2,656,641        | 2,348,397        | 2,905,474        | 3,007,571        | 3,097,222        | 3,100,946        | 3.10%         |
| <b>TOTAL EXPENSES</b>          | <b>\$ 2,656,641</b> | <b>2,348,397</b> | <b>2,905,474</b> | <b>3,007,571</b> | <b>3,097,222</b> | <b>3,100,946</b> | <b>3.10%</b>  |

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

|                                       | <b>FY 2023</b>      | <b>FY 2023</b> | <b>FY 2024</b>  | <b>FY 2024*</b>  | <b>FY 2025</b>   | <b>FY 2025*</b> | <b>PCT*</b>    |
|---------------------------------------|---------------------|----------------|-----------------|------------------|------------------|-----------------|----------------|
|                                       | <b>Amended</b>      | <b>Actual</b>  | <b>Original</b> | <b>Amended</b>   | <b>Requested</b> | <b>Proposed</b> | <b>Change</b>  |
| <b>REVENUES</b>                       |                     |                |                 |                  |                  |                 |                |
| Federal Revenue                       | \$ 603,277          | 233,995        | 65,111          | 469,442          | 64,589           | 64,589          | -86.24%        |
| State Revenue                         | 653,140             | 378,393        | 428,243         | 904,996          | 427,995          | 427,995         | -52.71%        |
| Miscellaneous                         | 124,102             | 12,461         | 4,000           | 22,806           | -                | -               | -100.00%       |
| Other Local Source                    | 82,818              | 52,876         | -               | 32,005           | -                | -               | -100.00%       |
| Total Revenues (before transfers)     | \$ 1,463,338        | 677,725        | 497,354         | 1,429,250        | 492,584          | 492,584         | -65.54%        |
| <b>TRANSFERS</b>                      |                     |                |                 |                  |                  |                 |                |
| Transfer From General Fund            | \$ 69,842           | 59,331         | 71,934          | 75,552           | 81,968           | 81,968          | 8.49%          |
| Transfer From Assigned Find Balance   | 99,088              | -              | -               | 105,000          | -                | -               | -100.00%       |
| Transfer From Stormwater Fund         | 22,675              | -              | -               | 22,675           | -                | -               | -100.00%       |
| Transfer From Restricted Fund Balance | 49,575              | -              | -               | 258,053          | -                | -               | -100.00%       |
| Total Transfers                       | \$ 241,181          | 59,331         | 71,934          | 461,280          | 81,968           | 81,968          | -82.23%        |
| <b>TOTAL REVENUES</b>                 | <b>\$ 1,704,518</b> | <b>737,056</b> | <b>569,288</b>  | <b>1,890,529</b> | <b>574,552</b>   | <b>574,552</b>  | <b>-69.61%</b> |

|                                       | <b>FY 2023</b>      | <b>FY 2023</b> | <b>FY 2024</b>  | <b>FY 2024*</b>  | <b>FY 2025</b>   | <b>FY 2025*</b> | <b>PCT*</b>    |
|---------------------------------------|---------------------|----------------|-----------------|------------------|------------------|-----------------|----------------|
|                                       | <b>Amended</b>      | <b>Actual</b>  | <b>Original</b> | <b>Amended</b>   | <b>Requested</b> | <b>Proposed</b> | <b>Change</b>  |
| <b>EXPENSES</b>                       |                     |                |                 |                  |                  |                 |                |
| Library of Virginia                   | \$ -                | -              | -               | 50,565           | -                | -               | -100.00%       |
| Isle of Wight Arts League             | 4,500               | 4,500          | 4,500           | 4,500            | 4,500            | 4,500           | 0.00%          |
| Local Cash Match                      | 288                 | -              | 29,749          | 27,925           | 30,000           | 30,000          | 7.43%          |
| Law Enforcement Program               | 343,027             | 203,294        | -               | 243,932          | -                | -               | -100.00%       |
| Animal Control - Miscellaneous        | 96,542              | 14,340         | -               | 95,629           | -                | -               | -100.00%       |
| RAD Emergency Program                 | 107,563             | 74,891         | 75,000          | 107,672          | 75,000           | 75,000          | -30.34%        |
| PSAP Call Handling Equip Grant        | -                   | -              | -               | 54,250           | -                | -               | -100.00%       |
| LEMPG                                 | 7,500               | 7,352          | -               | 7,500            | -                | -               | -100.00%       |
| 911 Emergency Answering Point         | -                   | -              | -               | 45,000           | -                | -               | -100.00%       |
| Litter Prevention and Recycling Grant | 16,442              | 16,442         | -               | 19,629           | -                | -               | -100.00%       |
| Tourism Grants                        | 155,931             | 78,483         | -               | 80,691           | -                | -               | -100.00%       |
| Fifth District Drug Court             | 464,015             | 124,176        | -               | 339,840          | -                | -               | -100.00%       |
| Forfeited Assets                      | 120,754             | 48,592         | -               | 100,456          | -                | -               | -100.00%       |
| Commonwealth Attorney                 | 4,000               | 1,495          | 4,000           | 4,000            | -                | -               | -100.00%       |
| Stormwater Grant Program              | 90,701              | -              | -               | 90,701           | -                | -               | -100.00%       |
| Public Health & Welfare               | 4,126               | 4,126          | -               | -                | -                | -               | 0.00%          |
| Victim Witness                        | 129,706             | 114,563        | 133,122         | 135,940          | 140,311          | 140,311         | 3.22%          |
| V-Stop Grant                          | 45,973              | 26,650         | -               | 45,609           | -                | -               | -100.00%       |
| Recreation Scholarship Program        | 2,187               | -              | -               | 2,187            | -                | -               | -100.00%       |
| Home Grant Allocation                 | 109,763             | -              | -               | 109,763          | -                | -               | -100.00%       |
| Transfer to General Fund              | -                   | -              | 322,917         | 324,741          | 324,741          | 324,741         | 0.00%          |
| <b>TOTAL EXPENSES</b>                 | <b>\$ 1,703,018</b> | <b>718,904</b> | <b>569,288</b>  | <b>1,890,529</b> | <b>574,552</b>   | <b>574,552</b>  | <b>-69.61%</b> |

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

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

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

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

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

|                                 |    | <b>FY 2023</b> | <b>FY 2023</b> | <b>FY 2024</b>  | <b>FY 2024*</b> | <b>FY 2025</b>   | <b>FY 2025*</b> | <b>PCT*</b>   |
|---------------------------------|----|----------------|----------------|-----------------|-----------------|------------------|-----------------|---------------|
|                                 |    | <b>Amended</b> | <b>Actual</b>  | <b>Original</b> | <b>Amended</b>  | <b>Requested</b> | <b>Proposed</b> | <b>Change</b> |
| <b>REVENUES</b>                 |    |                |                |                 |                 |                  |                 |               |
| Federal Revenue                 | \$ | 1,965,871      | 1,843,283      | 2,344,132       | 2,344,132       | 2,149,634        | 2,149,634       | -8.30%        |
| State Revenue                   |    | 1,245,288      | 791,278        | 1,229,793       | 1,229,793       | 1,391,696        | 1,391,696       | 13.17%        |
| Total Intergovernmental Revenue | \$ | 3,211,159      | 2,634,561      | 3,573,925       | 3,573,925       | 3,541,330        | 3,541,330       | -0.91%        |
| <b>TRANSFERS</b>                |    |                |                |                 |                 |                  |                 |               |
| Transfer From General Fund      | \$ | 1,301,555      | 768,884        | 1,750,000       | 1,750,000       | 1,893,463        | 1,800,000       | 2.86%         |
| Total Transfers                 | \$ | -              | 768,884        | 1,750,000       | 1,750,000       | 1,893,463        | 1,800,000       | 2.86%         |
| <b>TOTAL REVENUES</b>           | \$ | 4,512,714      | 3,403,445      | 5,323,925       | 5,323,925       | 5,434,793        | 5,341,330       | 0.33%         |
|                                 |    |                |                |                 |                 |                  |                 |               |
|                                 |    | <b>FY 2023</b> | <b>FY 2023</b> | <b>FY 2024</b>  | <b>FY 2024*</b> | <b>FY 2025</b>   | <b>FY 2025*</b> | <b>PCT*</b>   |
|                                 |    | <b>Amended</b> | <b>Actual</b>  | <b>Original</b> | <b>Amended</b>  | <b>Requested</b> | <b>Proposed</b> | <b>Change</b> |
| <b>EXPENSES</b>                 |    |                |                |                 |                 |                  |                 |               |
| Social & Welfare Services       | \$ | 4,512,714      | 3,542,897      | 5,323,925       | 5,323,925       | 5,434,793        | 5,341,330       | 0.33%         |
| <b>TOTAL EXPENSES</b>           | \$ | 4,512,714      | 3,542,897      | 5,323,925       | 5,323,925       | 5,434,793        | 5,341,330       | 0.33%         |



# Internal Service Funds



**Isle of Wight County  
Proposed FY2024-25 Operating Budget  
Internal Service Funds**

|                        | <b>Technology Services<br/>Fund</b> | <b>Risk Management<br/>Fund</b> | <b>Totals</b> |
|------------------------|-------------------------------------|---------------------------------|---------------|
| Projected Revenues     | \$ 1,819,838                        | \$ 979,528                      | \$ 2,799,366  |
| Projected Expenses     | 1,819,838                           | 979,528                         | 2,799,366     |
| <b>Sub-Total</b>       | <b>\$ -</b>                         | <b>\$ -</b>                     | <b>\$ -</b>   |
| Transfers              | \$ -                                | \$ -                            | \$ -          |
| <b>Total Transfers</b> | <b>-</b>                            | <b>-</b>                        | <b>-</b>      |
| <b>Over/(Under)</b>    | <b>\$ -</b>                         | <b>\$ -</b>                     | <b>\$ -</b>   |

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

|                               | <b>FY 2023</b>      | <b>FY 2023</b>   | <b>FY 2024</b>   | <b>FY 2024*</b>  | <b>FY 2025</b>   | <b>FY 2025*</b>  | <b>PCT*</b>   |
|-------------------------------|---------------------|------------------|------------------|------------------|------------------|------------------|---------------|
|                               | <b>Amended</b>      | <b>Actual</b>    | <b>Original</b>  | <b>Amended</b>   | <b>Requested</b> | <b>Proposed</b>  | <b>Change</b> |
| <b>REVENUES</b>               |                     |                  |                  |                  |                  |                  |               |
| <b>OTHER LOCAL TAXES</b>      |                     |                  |                  |                  |                  |                  |               |
| Charter Franchise PEG Fees    | \$ 11,200           | 9,869            | 65,000           | 65,000           | 65,000           | 65,000           | 0.00%         |
| Total Other Local Taxes       | \$ 11,200           | 9,869            | 65,000           | 65,000           | 65,000           | 65,000           | 0.00%         |
| <b>CHARGES FOR SERVICES</b>   |                     |                  |                  |                  |                  |                  |               |
| Charges for GIS Data/Maps     | \$ -                | 40               | -                | -                | -                | -                | 0.00%         |
| Billings to Econ Development  | 5,267               | 5,267            | 5,488            | 5,488            | 20,543           | 20,543           | 274.33%       |
| Billings to General Fund      | 1,120,906           | 1,120,906        | 1,252,057        | 1,252,057        | 1,334,093        | 1,334,093        | 6.55%         |
| Billings to E-911             | 94,799              | 94,799           | 120,746          | 120,746          | 111,962          | 111,962          | -7.27%        |
| Billings to Public Utilities  | 105,333             | 105,333          | 126,234          | 126,234          | 117,098          | 117,098          | -7.24%        |
| Billings to Stormwater        | 42,133              | 42,133           | 43,907           | 43,907           | 42,628           | 42,628           | -2.91%        |
| Transfer From Risk Management | 8,500               | 8,500            | 10,900           | 10,900           | 16,277           | 16,277           | 49.33%        |
| Billings to Tourism           | 21,953              | 21,953           | 22,907           | 22,907           | 20,237           | 20,237           | -11.66%       |
| Billings to Towns             | 92,000              | 83,500           | 92,000           | 92,000           | 92,000           | 92,000           | 0.00%         |
| Total Charges for Services    | \$ 1,490,891        | 1,482,431        | 1,674,239        | 1,674,239        | 1,754,838        | 1,754,838        | 4.81%         |
| <b>TRANSFERS</b>              |                     |                  |                  |                  |                  |                  |               |
| Transfer From General Fund    | \$ 124,997          | -                | -                | -                | -                | -                | 0.00%         |
| Transfer from Assigned FB     | 71,215              | -                | -                | 33,149           | -                | -                | -100.00%      |
| Total Transfers               | \$ 196,212          | -                | -                | 33,149           | -                | -                | -100.00%      |
| <b>MISCELLANEOUS</b>          |                     |                  |                  |                  |                  |                  |               |
| Surplus Proceeds              | \$ -                | 6,651            | -                | -                | -                | -                | 0.00%         |
| Total Miscellaneous           | \$ -                | 6,651            | -                | -                | -                | -                | 0.00%         |
| <b>TOTAL REVENUES</b>         |                     |                  |                  |                  |                  |                  |               |
| <b>TOTAL REVENUES</b>         | <b>\$ 1,698,303</b> | <b>1,498,951</b> | <b>1,739,239</b> | <b>1,772,388</b> | <b>1,819,838</b> | <b>1,819,838</b> | <b>2.68%</b>  |

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

|                               | <b>FY 2023</b>      | <b>FY 2023</b>   | <b>FY 2024</b>   | <b>FY 2024*</b>  | <b>FY 2025</b>   | <b>FY 2025*</b>  | <b>PCT*</b>   |
|-------------------------------|---------------------|------------------|------------------|------------------|------------------|------------------|---------------|
|                               | <b>Amended</b>      | <b>Actual</b>    | <b>Original</b>  | <b>Amended</b>   | <b>Requested</b> | <b>Proposed</b>  | <b>Change</b> |
| <b>EXPENSES</b>               |                     |                  |                  |                  |                  |                  |               |
| Salaries And Wages            | \$ 581,827          | 548,291          | 662,469          | 657,645          | 685,412          | 685,412          | 4.22%         |
| Overtime                      | 730                 | 729              | -                | 4,074            | 1,035            | 1,035            | -74.59%       |
| FICA (SS & Medicare)          | 44,986              | 40,199           | 50,680           | 50,680           | 52,514           | 52,514           | 3.62%         |
| VRS - Retirement Benefits     | 69,779              | 29,288           | 79,180           | 79,180           | 88,936           | 88,936           | 12.32%        |
| Medical/Dental Plans          | 104,354             | 102,721          | 136,570          | 136,570          | 120,688          | 120,688          | -11.63%       |
| Group Life Insurance          | 7,880               | 7,222            | 8,879            | 8,879            | 9,149            | 9,149            | 3.04%         |
| OPEB Expense                  | -                   | (7,766)          | -                | -                | -                | -                | 0.00%         |
| Deferred Comp                 | 2,940               | 2,520            | 2,940            | 3,690            | 3,840            | 3,840            | 4.07%         |
| Professional Services         | 36,594              | 2,250            | 75,000           | 77,250           | 75,000           | 75,000           | -2.91%        |
| Repairs & Maintenance         | 20,000              | 14,846           | 20,000           | 20,000           | 20,000           | 20,000           | 0.00%         |
| Computer Software Maintenance | 385,000             | 369,355          | 395,000          | 395,000          | 418,000          | 418,000          | 5.82%         |
| Postage                       | 200                 | 2                | 200              | 200              | 200              | 200              | 0.00%         |
| Telephone (Voice And Fax)     | 9,000               | 7,268            | 9,200            | 9,200            | 9,593            | 9,593            | 4.27%         |
| Travel & Training             | 8,000               | 4,674            | 9,050            | 9,050            | 9,000            | 9,000            | -0.55%        |
| Office Supplies               | 3,000               | 2,637            | 3,030            | 3,030            | 3,000            | 3,000            | -0.99%        |
| Computer Software             | 84,704              | 47,900           | 30,000           | 57,586           | 30,000           | 30,000           | -47.90%       |
| Computer Hardware<\$5k        | 60,000              | 57,031           | 85,000           | 85,201           | 65,000           | 65,000           | -23.71%       |
| Fleet                         | 1,990               | 1,099            | 2,000            | 2,000            | 2,000            | 2,000            | 0.00%         |
| PEG-Equip/Machinery           | 64,617              | 6,497            | 65,000           | 65,000           | 65,000           | 65,000           | 0.00%         |
| Furniture And Fixtures        | 1,000               | 317              | -                | -                | -                | -                | 0.00%         |
| Capital Outlay                | 100,000             | 58,113           | 85,000           | 88,113           | 85,000           | 85,000           | -3.53%        |
| Depreciation Expense          | -                   | 57,182           | -                | -                | -                | -                | 0.00%         |
| Transfer to Risk Management   | 11,585              | 10,852           | 14,829           | 14,829           | 16,314           | 16,314           | 10.01%        |
| Contingency                   | 94,857              | -                | -                | -                | 55,000           | 55,000           | 100.00%       |
| Total Operating Expenses      | \$ 1,693,043        | 1,363,229        | 1,734,027        | 1,767,176        | 1,814,681        | 1,814,681        | 2.69%         |
| <b>NON-OPERATING</b>          |                     |                  |                  |                  |                  |                  |               |
| Principal (Lease)             | \$ 4,999            | -                | 5,052            | 5,052            | 5,104            | 5,104            | 1.03%         |
| Interest (Lease)              | 261                 | 252              | 160              | 160              | 53               | 53               | -66.88%       |
| Total Non-Operating Expenses  | \$ 5,260            | 252              | 5,212            | 5,212            | 5,157            | 5,157            | -1.06%        |
| <b>TOTAL EXPENSES</b>         | <b>\$ 1,698,303</b> | <b>1,363,481</b> | <b>1,739,239</b> | <b>1,772,388</b> | <b>1,819,838</b> | <b>1,819,838</b> | <b>2.68%</b>  |

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

|                              | <b>FY 2023</b> | <b>FY 2023</b> | <b>FY 2024</b>  | <b>FY 2024*</b> | <b>FY 2025</b>   | <b>FY 2025*</b> | <b>PCT*</b>   |
|------------------------------|----------------|----------------|-----------------|-----------------|------------------|-----------------|---------------|
|                              | <b>Amended</b> | <b>Actual</b>  | <b>Original</b> | <b>Amended</b>  | <b>Requested</b> | <b>Proposed</b> | <b>Change</b> |
| <b>REVENUES</b>              |                |                |                 |                 |                  |                 |               |
| <b>CHARGES FOR SERVICES</b>  |                |                |                 |                 |                  |                 |               |
| Billings to DSS              | \$ 40,755      | -              | 42,058          | 42,058          | 39,809           | 39,809          | -5.35%        |
| Billings to General Fund     | 654,860        | 613,422        | 733,066         | 733,066         | 800,410          | 800,410         | 9.19%         |
| Billings to E-911            | 28,692         | 26,876         | 27,406          | 27,406          | 28,215           | 28,215          | 2.95%         |
| Billings to Public Utilities | 55,384         | 51,879         | 61,490          | 61,490          | 65,955           | 65,955          | 7.26%         |
| Billings to Stormwater       | 15,556         | 14,572         | 13,475          | 13,475          | 13,473           | 13,473          | -0.01%        |
| Tech Services                | 11,585         | 10,852         | 14,829          | 14,829          | 16,314           | 16,314          | 10.01%        |
| Billings to Tourism          | 6,082          | 5,697          | 14,355          | 14,355          | 15,352           | 15,352          | 6.95%         |
| Total Charges for Services   | \$ 812,914     | 723,298        | 906,679         | 906,679         | 979,528          | 979,528         | 8.03%         |
| <b>TRANSFERS</b>             |                |                |                 |                 |                  |                 |               |
| Transfer from General Fund   | \$ 1,680       | -              | -               | -               | -                | -               | 0.00%         |
| Total Transfers              | \$ 1,680       | -              | -               | -               | -                | -               | 0.00%         |
| <b>TOTAL REVENUES</b>        |                |                |                 |                 |                  |                 |               |
|                              | \$ 814,594     | 723,298        | 906,679         | 906,679         | 979,528          | 979,528         | 8.03%         |

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

|                                       | <b>FY 2023</b>    | <b>FY 2023</b> | <b>FY 2024</b>  | <b>FY 2024*</b> | <b>FY 2025</b>   | <b>FY 2025*</b> | <b>PCT*</b>   |
|---------------------------------------|-------------------|----------------|-----------------|-----------------|------------------|-----------------|---------------|
|                                       | <b>Amended</b>    | <b>Actual</b>  | <b>Original</b> | <b>Amended</b>  | <b>Requested</b> | <b>Proposed</b> | <b>Change</b> |
| <b>EXPENSES</b>                       |                   |                |                 |                 |                  |                 |               |
| Salaries And Wages                    | \$ 129,814        | 134,211        | 136,487         | 136,487         | 141,914          | 141,914         | 3.98%         |
| FICA (SS & Medicare)                  | 9,881             | 9,717          | 10,443          | 10,443          | 10,857           | 10,857          | 3.96%         |
| VRS - Retirement Benefits             | 15,523            | 8,729          | 16,334          | 16,334          | 18,509           | 18,509          | 13.32%        |
| Medical/Dental Plans                  | 9,109             | 9,109          | 9,240           | 9,240           | 9,793            | 9,793           | 5.98%         |
| Group Life Insurance                  | 1,733             | 1,733          | 1,830           | 1,830           | 1,893            | 1,893           | 3.44%         |
| OPEB Expense                          | -                 | (1,360)        | -               | -               | -                | -               | 0.00%         |
| Unemployment Insurance                | 20,000            | 5,492          | 15,000          | 15,000          | 15,000           | 15,000          | 0.00%         |
| Worker's Compensation                 | 275,000           | 229,217        | 300,000         | 300,000         | 340,000          | 340,000         | 13.33%        |
| Deferred Comp                         | 840               | 840            | 840             | 840             | 1,200            | 1,200           | 42.86%        |
| Internal Service Charge IT            | 8,500             | 8,500          | 10,900          | 10,900          | 16,277           | 16,277          | 49.33%        |
| Telephone (Voice And Fax)             | 864               | 770            | 850             | 850             | 850              | 850             | 0.00%         |
| Health & Wellness                     | 1,500             | 978            | 1,500           | 1,500           | -                | -               | -100.00%      |
| Claims Deductible                     | 6,940             | 4,500          | 6,990           | 6,990           | 6,990            | 6,990           | 0.00%         |
| A&S Inmate Trustees                   | 4,500             | 4,400          | 4,500           | 4,500           | 4,500            | 4,500           | 0.00%         |
| Line of Duty                          | 90,643            | 84,763         | 100,000         | 100,000         | 100,000          | 100,000         | 0.00%         |
| Property Insurance                    | 77,286            | 74,288         | 83,000          | 83,000          | 85,000           | 85,000          | 2.41%         |
| Motor Vehicle Insurance               | 94,536            | 87,499         | 100,000         | 100,000         | 110,000          | 110,000         | 10.00%        |
| Surety Bonds                          | 775               | 775            | 775             | 775             | 775              | 775             | 0.00%         |
| Public Official Liability Insu        | 13,000            | 11,061         | 13,000          | 13,000          | 13,000           | 13,000          | 0.00%         |
| Cyber Risk Insurance                  | 10,000            | 10,000         | 10,000          | 10,000          | 10,000           | 10,000          | 0.00%         |
| General Liability Insurance           | 33,000            | 30,633         | 33,000          | 33,000          | 33,000           | 33,000          | 0.00%         |
| Travel & Training                     | 5,950             | 2,645          | 4,500           | 4,500           | 8,000            | 8,000           | 77.78%        |
| Operating Expenses                    | 4,200             | 3,998          | 6,400           | 6,400           | 8,800            | 8,800           | 37.50%        |
| Dues & Association Memberships        | 500               | 464            | 500             | 500             | 700              | 700             | 40.00%        |
| Office Supplies                       | 300               | 280            | 350             | 350             | 350              | 350             | 0.00%         |
| Fleet                                 | -                 | -              | -               | -               | 1,880            | 1,880           | 100.00%       |
| PPE & Safety                          | 200               | 56             | 240             | 240             | 240              | 240             | 0.00%         |
| Contingency                           | -                 | -              | 40,000          | 40,000          | 40,000           | 40,000          | 0.00%         |
| <b>TOTAL EXPENSES</b>                 | <b>\$ 814,594</b> | <b>723,298</b> | <b>906,679</b>  | <b>906,679</b>  | <b>979,528</b>   | <b>979,528</b>  | <b>8.03%</b>  |
| <b>TOTAL RISK MANAGEMENT EXPENSES</b> | <b>\$ 814,594</b> | <b>723,298</b> | <b>906,679</b>  | <b>906,679</b>  | <b>979,528</b>   | <b>979,528</b>  | <b>8.03%</b>  |

# Capital Projects Fund



**Isle of Wight County**  
**Adopted FY 2024-25 Capital Fund Budget**

**REVENUES**

|                                          | <b>FY23-24<br/>AMENDED</b> | <b>FY24-25<br/>PROPOSED</b> | <b>PCT<br/>CHANGE</b> |
|------------------------------------------|----------------------------|-----------------------------|-----------------------|
| <b>GOVERNMENTAL</b>                      |                            |                             |                       |
| General Fund Transfer                    | \$ 876,083                 | \$ 3,000,000                | 242.4%                |
| Appropriated Fund Balance                | 8,386,066                  | -                           | 0.0%                  |
| Stormwater Fund Transfer                 | 250,000                    | -                           | -100.0%               |
| Grants and Donations                     | 17,762,270                 | 1,600,000                   | -91.0%                |
| Proffer Revenues                         | -                          | -                           | 0.0%                  |
| Proposed Bond/Financing                  | -                          | 10,000,000                  | 100.0%                |
| Existing Bonds                           | 14,337,536                 | -                           | 0.0%                  |
| Total Governmental Revenues              | \$ 41,611,955              | \$ 14,600,000               | -64.9%                |
| <b>ENTERPRISE</b>                        |                            |                             |                       |
| General Fund Transfer                    | \$ -                       | \$ 1,500,000                | 100.0%                |
| Public Utilities Existing Bonds          | -                          | -                           | 0.0%                  |
| Public Utilities Operating Fund Transfer | 840,799                    | -                           | -100.0%               |
| Public Utilities Fund Balance            | 5,316,689                  | -                           | -100.0%               |
| Stormwater Fund Balance                  | 854,700                    | -                           | -100.0%               |
| Stormwater Operating Fund Transfer       | 250,000                    | 250,000                     | 0.0%                  |
| Grants and Donations                     | 3,700,000                  | -                           | -100.0%               |
| Total Enterprise Revenues                | \$ 10,962,188              | \$ 1,750,000                | -84.0%                |
| <b>TOTAL REVENUES</b>                    | <b>\$ 52,574,143</b>       | <b>\$ 16,350,000</b>        | <b>-68.9%</b>         |

**EXPENDITURE SUMMARY**

*(see CIP Requests for project list)*

|                                      | <b>FY23-24<br/>AMENDED</b> | <b>FY24-25<br/>PROPOSED</b> | <b>PCT<br/>CHANGE</b> |
|--------------------------------------|----------------------------|-----------------------------|-----------------------|
| <b>GOVERNMENTAL CAPITAL PROJECTS</b> |                            |                             |                       |
| Capital Projects Expenditures        | \$ 41,611,955              | \$ 13,000,000               | -68.8%                |
| <b>ENTERPRISE CAPITAL PROJECTS</b>   |                            |                             |                       |
| Capital Projects Expenditures        | \$ 10,962,188              | \$ 3,350,000                | -69.4%                |
| <b>TOTAL EXPENDITURES</b>            | <b>\$ 52,574,143</b>       | <b>\$ 16,350,000</b>        | <b>-68.9%</b>         |

*\*Projects committed in prior fiscal years automatically roll forward until completion per the budget ordinance which increases the original budget as amended*

# Capital Improvement Plan



**ISLE OF WIGHT COUNTY**  
**FY 2025-34 CAPITAL IMPROVEMENTS PROGRAM (CIP)**  
**REQUESTS**

**General Summary**

| Department/Agency             | Capital Budget FY23-24 | FY 2024-25    | FY 2025-26    | FY 2026-27    | FY 2027-28    | FY2028-29    | FIVE YEAR TOTAL FY 2025-29 |
|-------------------------------|------------------------|---------------|---------------|---------------|---------------|--------------|----------------------------|
| Economic Development          | \$ 2,401,435           | \$ -          | \$ 2,088,000  | \$ 800,000    | \$ 3,605,000  | \$ -         | \$ 6,493,000               |
| Fire & Rescue & Public Safety | \$ 7,368,824           | \$ -          | \$ 645,000    | \$ 1,245,000  | \$ 575,000    | \$ 665,000   | \$ 3,130,000               |
| Parks & Recreation            | \$ 2,855,169           | \$ 450,000    | \$ 215,000    | \$ 565,000    | \$ 225,000    | \$ 125,000   | \$ 1,580,000               |
| Public Schools                | \$ 8,297,146           | \$ 12,500,000 | \$ 25,000,000 | \$ 25,000,000 | \$ -          | \$ -         | \$ 62,500,000              |
| Public Utilities              | \$ 9,357,488           | \$ 2,750,000  | \$ 5,950,000  | \$ 2,700,000  | \$ 400,000    | \$ 400,000   | \$ 12,200,000              |
| Public Works                  | \$ 3,086,873           | \$ 50,000     | \$ 510,000    | \$ 530,000    | \$ 550,000    | \$ 570,000   | \$ 2,210,000               |
| Space Needs                   | \$ -                   | \$ -          | \$ -          | \$ -          | \$ -          | \$ -         | \$ -                       |
| Stormwater                    | \$ 1,604,700           | \$ 600,000    | \$ 300,000    | \$ 300,000    | \$ 300,000    | \$ 300,000   | \$ 1,800,000               |
| Transportation                | \$ 17,602,508          | \$ -          | \$ 500,000    | \$ 472,244    | \$ 7,425,200  | \$ -         | \$ 8,397,444               |
| <b>TOTAL</b>                  | \$ 52,574,143          | \$ 16,350,000 | \$ 35,208,000 | \$ 31,612,244 | \$ 13,080,200 | \$ 2,060,000 | \$ 98,310,444              |
| <b>REVENUE SOURCES</b>        |                        |               |               |               |               |              |                            |
| General Fund                  | \$ 876,083             | \$ 4,500,000  | \$ 175,000    | \$ 175,000    | \$ 175,000    | \$ 175,000   | \$ 5,200,000               |
| Fund Balance/Reserves         | \$ 8,386,066           | \$ -          | \$ -          | \$ 480,000    | \$ 500,000    | \$ 520,000   | \$ 1,500,000               |
| Utilities Fund Balance        | \$ 1,090,799           | \$ -          | \$ 400,000    | \$ 400,000    | \$ 400,000    | \$ 400,000   | \$ 1,600,000               |
| Utilities CIP Fund Balance    | \$ 5,316,689           | \$ -          | \$ -          | \$ -          | \$ -          | \$ -         | \$ -                       |
| EDA Fund Balance              | \$ -                   | \$ -          | \$ -          | \$ -          | \$ -          | \$ -         | \$ -                       |
| Stormwater Transf/CIP FB      | \$ 1,104,700           | \$ 250,000    | \$ 50,000     | \$ 50,000     | \$ 50,000     | \$ 50,000    | \$ 450,000                 |
| Proffer Revenues              | \$ -                   | \$ -          | \$ -          | \$ -          | \$ -          | \$ -         | \$ -                       |
| Current Bonded                | \$ 14,337,536          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -         | \$ -                       |
| Proposed Bonded               | \$ -                   | \$ 10,000,000 | \$ 32,583,000 | \$ 29,785,000 | \$ 4,280,000  | \$ 665,000   | \$ 77,313,000              |
| Grants/Donations/Other        | \$ 21,462,270          | \$ 1,600,000  | \$ 2,000,000  | \$ 722,244    | \$ 7,675,000  | \$ 250,000   | \$ 12,247,244              |
| <b>TOTAL</b>                  | \$ 52,574,143          | \$ 16,350,000 | \$ 35,208,000 | \$ 31,612,244 | \$ 13,080,000 | \$ 2,060,000 | \$ 98,310,244              |

**ISLE OF WIGHT COUNTY**  
**FY 2025-34 CAPITAL IMPROVEMENTS PROGRAM (CIP)**

**REQUESTS**

**General Summary**

| Department/Agency           | FY 2029-30   | FY 2030-31   | FY 2031-32   | FY 2032-33   | FY 2033-34   | TOTAL<br>FY 2030-34 | TEN YEAR<br>TOTAL |
|-----------------------------|--------------|--------------|--------------|--------------|--------------|---------------------|-------------------|
| Economic Development        | \$ 220,000   | \$ 220,000   | \$ 220,000   | \$ 220,000   | \$ 220,000   | \$ 1,100,000        | \$ 7,593,000      |
| Fire & Rescue               | \$ 845,000   | \$ 1,100,000 | \$ 175,000   | \$ -         | \$ -         | \$ 2,120,000        | \$ 5,250,000      |
| Parks & Recreation          | \$ 100,000   | \$ 100,000   | \$ 100,000   | \$ 100,000   | \$ 100,000   | \$ 500,000          | \$ 2,080,000      |
| Public Schools              | \$ 3,500,000 | \$ -         | \$ -         | \$ -         | \$ -         | \$ 3,500,000        | \$ 66,000,000     |
| Public Utilities            | \$ 400,000   | \$ 400,000   | \$ 400,000   | \$ 400,000   | \$ 400,000   | \$ 2,000,000        | \$ 14,200,000     |
| Public Works                | \$ 590,000   | \$ 610,000   | \$ 630,000   | \$ 650,000   | \$ 670,000   | \$ 3,150,000        | \$ 5,360,000      |
| Space Needs                 | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -                | \$ -              |
| Stormwater                  | \$ 300,000   | \$ 300,000   | \$ 300,000   | \$ 300,000   | \$ 300,000   | \$ 1,500,000        | \$ 3,445,000      |
| Transportation              | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -                | \$ 11,905,769     |
| Reserve                     | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -                | \$ -              |
| <b>TOTAL</b>                | \$ 5,955,000 | \$ 2,730,000 | \$ 1,825,000 | \$ 1,670,000 | \$ 1,690,000 | \$ 13,870,000       | \$ 115,833,769    |
| <b>REVENUE SOURCES</b>      |              |              |              |              |              |                     |                   |
| General Fund                | \$ 370,000   | \$ 370,000   | \$ 370,000   | \$ 370,000   | \$ 370,000   | \$ 1,850,000        | \$ 7,050,000      |
| Fund Balance/Reserves       | \$ 540,000   | \$ 560,000   | \$ 580,000   | \$ 600,000   | \$ 620,000   | \$ 2,900,000        | \$ 4,400,000      |
| Utilities Fund Balance      | \$ 400,000   | \$ 400,000   | \$ 400,000   | \$ 400,000   | \$ 400,000   | \$ 2,000,000        | \$ 3,600,000      |
| Utilities CIP Fund Balance  | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -                | \$ -              |
| EDA Fund Balance            | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -                | \$ -              |
| Stormwater CIP Fund Balance | \$ 50,000    | \$ 50,000    | \$ 50,000    | \$ 50,000    | \$ 50,000    | \$ 250,000          | \$ 700,000        |
| Proffer Revenues            | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -                | \$ -              |
| Current Bonded              | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -                | \$ -              |
| Proposed Bonded             | \$ 4,345,000 | \$ 1,100,000 | \$ 175,000   | \$ -         | \$ -         | \$ 5,620,000        | \$ 82,933,000     |
| Grants/Donations/Other      | \$ 250,000   | \$ 250,000   | \$ 250,000   | \$ 250,000   | \$ 250,000   | \$ 1,250,000        | \$ 13,497,244     |
| <b>TOTAL</b>                | \$ 5,955,000 | \$ 2,730,000 | \$ 1,825,000 | \$ 1,670,000 | \$ 1,690,000 | \$ 13,870,000       | \$ 112,180,244    |

**ISLE OF WIGHT COUNTY**  
**FY 2025-34 CAPITAL IMPROVEMENTS PROGRAM (CIP)**  
**REQUESTS**  
**Economic Development**

| PROJECT                                        | Capital<br>Budget<br>FY23-24 | FY 2024-25 | FY 2025-26   | FY 2026-27 | FY 2027-28   | FY2028-29 | FIVE YEAR<br>TOTAL<br>FY 2025-29 |
|------------------------------------------------|------------------------------|------------|--------------|------------|--------------|-----------|----------------------------------|
| Econ Dev Asset Maint                           |                              |            |              |            |              |           | \$ -                             |
| S. T. H. Ph II 44-Acre Permit Ready Site Dev't |                              |            | \$ 1,238,000 | \$ 400,000 | \$ 3,605,000 |           | \$ 5,243,000                     |
| Shirley T. Holland Phase III Site Development  | \$ 882,685                   |            | \$ 850,000   | \$ 400,000 | \$ -         | \$ -      | \$ 1,250,000                     |
| Broadband                                      | \$ 1,518,750                 |            |              |            |              |           |                                  |
| Community Facilities Project                   | \$ -                         | \$ -       | \$ -         | \$ -       | \$ -         | \$ -      | \$ -                             |
| TOTAL                                          | \$ 2,401,435                 | \$ -       | \$ 2,088,000 | \$ 800,000 | \$ 3,605,000 | \$ -      | \$ 6,493,000                     |
| <b>REVENUE SOURCES</b>                         |                              |            |              |            |              |           |                                  |
| General Fund                                   | \$ 118,750                   |            |              |            |              |           | \$ -                             |
| Fund Balance/Reserves                          | \$ 1,763,935                 |            |              |            |              |           | \$ -                             |
| EDA Fund Balance                               |                              |            |              |            |              |           | \$ -                             |
| Utilities CIP Fund Balance                     |                              |            |              |            |              |           | \$ -                             |
| Proffer Revenues                               |                              |            |              |            |              |           | \$ -                             |
| Current Bonded                                 |                              |            |              |            |              |           | \$ -                             |
| Proposed Bonded                                |                              |            | \$ 2,088,000 | \$ 800,000 | \$ 3,605,000 |           | \$ 6,493,000                     |
| Grants/Donations/Other                         | \$ 518,750                   | \$ -       | \$ -         | \$ -       | \$ -         | \$ -      | \$ -                             |
| TOTAL                                          | \$ 2,401,435                 | \$ -       | \$ 2,088,000 | \$ 800,000 | \$ 3,605,000 | \$ -      | \$ 6,493,000                     |

**ISLE OF WIGHT COUNTY**  
**FY 2025-34 CAPITAL IMPROVEMENTS PROGRAM (CIP)**  
**REQUESTS**  
**Economic Development**

| PROJECT                                        | FY 2029-30 | FY 2030-31 | FY 2031-32 | FY 2032-33 | FY 2033-34 | TOTAL<br>FY 2030-34 | TEN YEAR<br>TOTAL |
|------------------------------------------------|------------|------------|------------|------------|------------|---------------------|-------------------|
| Econ Dev Asset Maint                           | \$ 220,000 | \$ 220,000 | \$ 220,000 | \$ 220,000 | \$ 220,000 | \$ 1,100,000        | \$ 1,100,000      |
| S. T. H. Ph II 44-Acre Permit Ready Site Dev't |            |            |            |            |            | \$ -                | \$ 5,243,000      |
| Shirley T. Holland Phase III Site Development  |            |            |            |            |            | \$ -                | \$ 1,250,000      |
| Community Facilities Project                   | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -                | \$ -              |
| TOTAL                                          | \$ 220,000 | \$ 220,000 | \$ 220,000 | \$ 220,000 | \$ 220,000 | \$ 1,100,000        | \$ 7,593,000      |
| <b>REVENUE SOURCES</b>                         |            |            |            |            |            |                     |                   |
| General Fund                                   | \$ 220,000 | \$ 220,000 | \$ 220,000 | \$ 220,000 | \$ 220,000 | \$ 1,100,000        | \$ 1,100,000      |
| Fund Balance/Reserves                          |            |            |            |            |            | \$ -                | \$ -              |
| EDA Fund Balance                               |            |            |            |            |            | \$ -                | \$ -              |
| Utilities CIP Fund Balance                     |            |            |            |            |            | \$ -                | \$ -              |
| Proffer Revenues                               |            |            |            |            |            | \$ -                | \$ -              |
| Current Bonded                                 |            |            |            |            |            | \$ -                | \$ -              |
| Proposed Bonded                                |            |            |            |            |            | \$ -                | \$ -              |
| Grants/Donations/Other                         | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -                | \$ 6,493,000      |
| TOTAL                                          | \$ 220,000 | \$ 220,000 | \$ 220,000 | \$ 220,000 | \$ 220,000 | \$ 1,100,000        | \$ 7,593,000      |

**ISLE OF WIGHT COUNTY**  
**FY 2025-34 CAPITAL IMPROVEMENTS PROGRAM (CIP)**  
**REQUESTS**  
**Fire & Rescue & Public Safety**

| PROJECT                    | Total<br>Project<br>Cost | Capital<br>Budget<br>FY23-24 | (2) Medic<br>Tanker<br>FY 2024-25 | Medic, Tanker<br>FY 2025-26 | Medic, Engine<br>Tanker<br>FY 2026-27 | Engine, Brush<br>FY 2027-28 | Medic (2), Brush<br>FY2028-29 | FIVE YEAR<br>TOTAL<br>FY 2025-29 |
|----------------------------|--------------------------|------------------------------|-----------------------------------|-----------------------------|---------------------------------------|-----------------------------|-------------------------------|----------------------------------|
| Apparatus Replacement      | \$ 3,709,147             | \$ 3,709,147                 |                                   | \$ 645,000                  | \$ 1,245,000                          | \$ 575,000                  | \$ 665,000                    | \$ 3,130,000                     |
| Facility Improvements      | \$ 1,687,076             | \$ 1,687,076                 |                                   |                             |                                       |                             |                               |                                  |
| SCBA Replacement           | \$ 1,735,902             | \$ 1,735,902                 |                                   |                             |                                       |                             |                               | \$ -                             |
| E911 PSAP System           | \$ -                     | \$ 236,699                   | \$ -                              | \$ -                        | \$ -                                  | \$ -                        | \$ -                          | \$ -                             |
| <b>TOTAL</b>               | <b>\$ 7,132,125</b>      | <b>\$ 7,368,824</b>          | <b>\$ -</b>                       | <b>\$ 645,000</b>           | <b>\$ 1,245,000</b>                   | <b>\$ 575,000</b>           | <b>\$ 665,000</b>             | <b>\$ 3,130,000</b>              |
| <b>REVENUE SOURCES</b>     |                          |                              |                                   |                             |                                       |                             |                               |                                  |
| General Fund               |                          |                              |                                   |                             |                                       |                             |                               | \$ -                             |
| Fund Balance/Reserves      | \$ 780,462               | \$ 780,462                   |                                   |                             |                                       |                             |                               | \$ -                             |
| Utilities Fund Balance     |                          |                              |                                   |                             |                                       |                             |                               | \$ -                             |
| Utilities CIP Fund Balance |                          |                              |                                   |                             |                                       |                             |                               | \$ -                             |
| Proffer Revenues           |                          |                              |                                   |                             |                                       |                             |                               | \$ -                             |
| Current Bonded             | \$ 3,705,567             | \$ 5,629,342                 |                                   |                             |                                       |                             |                               | \$ -                             |
| Proposed Bonded            |                          |                              |                                   |                             |                                       |                             |                               | \$ -                             |
| Grants/Donations/Other     | \$ 959,020               | \$ 959,020                   | \$ -                              | \$ 645,000                  | \$ 1,245,000                          | \$ 575,000                  | \$ 665,000                    | \$ 3,130,000                     |
| <b>TOTAL</b>               | <b>\$ 5,445,049</b>      | <b>\$ 7,368,824</b>          | <b>\$ -</b>                       | <b>\$ 645,000</b>           | <b>\$ 1,245,000</b>                   | <b>\$ 575,000</b>           | <b>\$ 665,000</b>             | <b>\$ 3,130,000</b>              |

**ISLE OF WIGHT COUNTY**  
**FY 2025-34 CAPITAL IMPROVEMENTS PROGRAM (CIP)**  
**REQUESTS**  
**Fire & Rescue & Public Safety**

| PROJECT                    | Engine<br>Medic<br>FY 2029-30 | Engine<br>Heavy Rescue<br>FY 2030-31 | Brush<br>FY 2031-32 | FY 2032-33  | FY 2033-34  | TOTAL<br>FY 2030-34 | TEN YEAR<br>TOTAL   |
|----------------------------|-------------------------------|--------------------------------------|---------------------|-------------|-------------|---------------------|---------------------|
| Apparatus Replacement      | \$ 845,000                    | \$ 1,100,000                         | \$ 175,000          | \$ -        | \$ -        | \$ 2,120,000        | \$ 5,250,000        |
| Facility Improvements      |                               |                                      |                     |             |             |                     |                     |
| SCBA Replacement           |                               |                                      |                     |             |             |                     |                     |
| E911 PSAP System           | \$ -                          | \$ -                                 | \$ -                | \$ -        | \$ -        | \$ -                | \$ -                |
| <b>TOTAL</b>               | <b>\$ 845,000</b>             | <b>\$ 1,100,000</b>                  | <b>\$ 175,000</b>   | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 2,120,000</b> | <b>\$ 5,250,000</b> |
| <b>REVENUE SOURCES</b>     |                               |                                      |                     |             |             |                     |                     |
| General Fund               |                               |                                      |                     |             |             |                     |                     |
| Fund Balance/Reserves      |                               |                                      |                     |             |             | \$ -                | \$ -                |
| Utilities Fund Balance     |                               |                                      |                     |             |             | \$ -                | \$ -                |
| Utilities CIP Fund Balance |                               |                                      |                     |             |             | \$ -                | \$ -                |
| Proffer Revenues           |                               |                                      |                     |             |             | \$ -                | \$ -                |
| Current Bonded             |                               |                                      |                     |             |             | \$ -                | \$ -                |
| Proposed Bonded            | \$ 845,000                    | \$ 1,100,000                         | \$ 175,000          |             |             | \$ 2,120,000        | \$ 5,250,000        |
| Grants/Donations/Other     | \$ -                          | \$ -                                 | \$ -                | \$ -        | \$ -        | \$ -                | \$ -                |
| <b>TOTAL</b>               | <b>\$ 845,000</b>             | <b>\$ 1,100,000</b>                  | <b>\$ 175,000</b>   | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 2,120,000</b> | <b>\$ 5,250,000</b> |

ISLE OF WIGHT COUNTY  
FY 2025-34 CAPITAL IMPROVEMENTS PROGRAM (CIP)

REQUESTS

Parks & Recreation

| PROJECT                           | Total<br>Project<br>Cost | Capital<br>Budget<br>FY23-24 | FY 2024-25 | FY 2025-26 | FY 2026-27 | FY 2027-28 | FY2028-29  | FIVE YEAR<br>TOTAL<br>FY 2025-29 |
|-----------------------------------|--------------------------|------------------------------|------------|------------|------------|------------|------------|----------------------------------|
| Capital Maintenance               |                          | \$ 174,232                   | \$ 125,000 | \$ 125,000 | \$ 125,000 | \$ 125,000 | \$ 125,000 | \$ 625,000                       |
| Jones Creek Dock                  |                          | \$ 163,348                   |            |            |            |            |            |                                  |
| Heritage Park Upgrades            |                          | \$ 255,377                   |            |            |            |            |            |                                  |
| ATV Trail                         |                          | \$ 142,772                   |            |            |            |            |            |                                  |
| Bradby Park Development           |                          | \$ 812,014                   |            |            |            |            |            | \$ -                             |
| Nike Park Tennis Ct/Playgrnd      |                          | \$ 34,292                    | \$ 170,000 |            |            |            |            | \$ 170,000                       |
| Camptown Park Playground          |                          |                              | \$ 80,000  |            |            |            |            | \$ 80,000                        |
| Riverview/Robinson Playgrounds    |                          |                              | \$ 75,000  | \$ 90,000  |            |            |            | \$ 165,000                       |
| Off Nike Park Parking Lot         |                          | \$ 429,412                   |            |            | \$ 440,000 |            |            | \$ 440,000                       |
| Tyler's Beach Marina              |                          | \$ 831,808                   |            |            |            |            |            | \$ -                             |
| Blackwater River Park Development |                          | \$ 11,914                    | \$ -       | \$ -       | \$ -       | \$ 100,000 | \$ -       | \$ 100,000                       |
| TOTAL                             |                          | \$ 2,855,169                 | \$ 450,000 | \$ 215,000 | \$ 565,000 | \$ 225,000 | \$ 125,000 | \$ 1,580,000                     |
| REVENUE SOURCES                   |                          |                              |            |            |            |            |            |                                  |
| General Fund                      |                          | \$ 100,000                   | \$ 450,000 | \$ 125,000 | \$ 125,000 | \$ 125,000 | \$ 125,000 | \$ 950,000                       |
| Fund Balance/Reserves             |                          | \$ 1,352,818                 |            |            |            |            |            | \$ -                             |
| Utilities Fund Balance            |                          |                              |            |            |            |            |            | \$ -                             |
| Utilities CIP Fund Balance        |                          |                              |            |            |            |            |            | \$ -                             |
| Proffer Revenues                  |                          |                              |            |            |            |            |            | \$ -                             |
| Current Bonded                    |                          | \$ 509,579                   |            |            |            |            |            | \$ -                             |
| Proposed Bonded                   |                          |                              |            | \$ 90,000  | \$ 440,000 | \$ 100,000 |            | \$ 630,000                       |
| Grants/Donations/Other            |                          | \$ 892,772                   | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -                             |
| TOTAL                             |                          | \$ 2,855,169                 | \$ 450,000 | \$ 215,000 | \$ 565,000 | \$ 225,000 | \$ 125,000 | \$ 1,580,000                     |

**ISLE OF WIGHT COUNTY**  
**FY 2025-34 CAPITAL IMPROVEMENTS PROGRAM (CIP)**  
**REQUESTS**  
**Parks & Recreation**

| PROJECT                           | FY 2029-30 | FY 2030-31 | FY 2031-32 | FY 2032-33 | FY 2033-34 | TOTAL<br>FY 2030-34 | TEN YEAR<br>TOTAL |
|-----------------------------------|------------|------------|------------|------------|------------|---------------------|-------------------|
| Capital Maintenance               | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 500,000          | \$ 1,125,000      |
| Bradby Park Development           |            |            |            |            |            | \$ -                | \$ -              |
| Nike Park Playground              |            |            |            |            |            | \$ -                | \$ 170,000        |
| Camptown Park Playground          |            |            |            |            |            | \$ -                | \$ 80,000         |
| Riverview/Robinson Playgrounds    |            |            |            |            |            | \$ -                | \$ 165,000        |
| Nike Park Parking Lot             |            |            |            |            |            | \$ -                | \$ 440,000        |
| Tyler's Beach Development         |            |            |            |            |            | \$ -                | \$ -              |
| Blackwater River Park Development | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -                | \$ 100,000        |
| <b>TOTAL</b>                      | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 500,000          | \$ 2,080,000      |
| <b>REVENUE SOURCES</b>            |            |            |            |            |            |                     |                   |
| General Fund                      | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 500,000          | \$ 1,450,000      |
| Fund Balance/Reserves             |            |            |            |            |            | \$ -                | \$ -              |
| Utilities Fund Balance            |            |            |            |            |            | \$ -                | \$ -              |
| Utilities CIP Fund Balance        |            |            |            |            |            | \$ -                | \$ -              |
| Proffer Revenues                  |            |            |            |            |            | \$ -                | \$ -              |
| Current Bonded                    |            |            |            |            |            | \$ -                | \$ -              |
| Proposed Bonded                   |            |            |            |            |            | \$ -                | \$ 630,000        |
| Grants/Donations/Other            | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -                | \$ -              |
| <b>TOTAL</b>                      | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 500,000          | \$ 2,080,000      |

**ISLE OF WIGHT COUNTY**  
**FY 2025-34 CAPITAL IMPROVEMENTS PROGRAM (CIP)**  
**REQUESTS**  
**Public Schools**

| PROJECT                     | Total<br>Project<br>Cost | Capital<br>Budget<br>FY 2023-24 | FY 2024-25    | FY 2025-26    | FY 2026-27    | FY 2027-28 | FY2028-29 | FIVE YEAR<br>TOTAL<br>FY 2025-29 |
|-----------------------------|--------------------------|---------------------------------|---------------|---------------|---------------|------------|-----------|----------------------------------|
| Westside Elementary         |                          |                                 | \$ 25,000,000 | \$ 25,000,000 | \$ 25,000,000 |            |           | \$ 50,000,000                    |
| Fleet/Bus Garage/Buses      |                          |                                 | \$ 2,200,000  |               |               |            |           | \$ 2,200,000                     |
| Restroom Repairs/Reno       |                          |                                 | \$ 180,000    |               |               |            |           | \$ 180,000                       |
| SHS/WHs Tracks              |                          |                                 | \$ 820,000    |               |               |            |           | \$ 820,000                       |
| SHS/WHs Athletic Fields     |                          |                                 | \$ 450,000    |               |               |            |           | \$ 450,000                       |
| SHS Baseball Lights         |                          |                                 | \$ 675,000    |               |               |            |           | \$ 675,000                       |
| SHS Bleachers/Seating       |                          |                                 |               |               |               |            |           | \$ -                             |
| Capital Needs               |                          | \$ 292,149                      | \$ 525,000    |               |               |            |           | \$ 525,000                       |
| Security Systems/Vestibules |                          | \$ 827,648                      | \$ 300,000    |               |               |            |           | \$ 300,000                       |
| Carrollton Elem HVAC        |                          |                                 | \$ 7,350,000  |               |               |            |           | \$ 7,350,000                     |
| Hardy Elementary*           | \$ 43,936,058            | \$ 7,177,349                    | \$ -          | \$ -          | \$ -          | \$ -       | \$ -      | \$ -                             |
| TOTAL                       | \$ 43,936,058            | \$ 8,297,146                    | \$ 12,500,000 | \$ 25,000,000 | \$ 25,000,000 | \$ -       | \$ -      | \$ 62,500,000                    |
| <b>REVENUE SOURCES</b>      |                          |                                 |               |               |               |            |           |                                  |
| General Fund                | \$ 2,330,902             |                                 | \$ 2,500,000  |               |               |            |           | \$ 2,500,000                     |
| Fund Balance/Reserves       | \$ 1,548,553             | \$ 1,119,797                    |               |               |               |            |           | \$ -                             |
| Utilities Fund Balance      |                          |                                 |               |               |               |            |           | \$ -                             |
| Utilities CIP Fund Balance  |                          |                                 |               |               |               |            |           | \$ -                             |
| Proffer Revenues            | \$ 1,563,184             |                                 |               |               |               |            |           | \$ -                             |
| Current Bonded              | \$ 38,400,000            | \$ 7,177,349                    |               |               |               |            |           | \$ -                             |
| Proposed Bonded             |                          |                                 | \$ 10,000,000 | \$ 25,000,000 | \$ 25,000,000 |            |           | \$ 60,000,000                    |
| Grants/Donations/Other      | \$ 93,419                | \$ -                            | \$ -          | \$ -          | \$ -          | \$ -       | \$ -      | \$ -                             |
| TOTAL                       | \$ 43,936,058            | \$ 8,297,146                    | \$ 12,500,000 | \$ 25,000,000 | \$ 25,000,000 | \$ -       | \$ -      | \$ 62,500,000                    |

\*proj cost w/booster station not incl water line & tower

**ISLE OF WIGHT COUNTY**  
**FY 2025-34 CAPITAL IMPROVEMENTS PROGRAM (CIP)**  
**REQUESTS**  
**Public Schools**

| PROJECT                    | FY 2029-30        | FY 2030-31 | FY 2031-32 | FY 2032-33 | FY 2033-34 | TOTAL<br>FY 2030-34 | TEN YEAR<br>TOTAL  |
|----------------------------|-------------------|------------|------------|------------|------------|---------------------|--------------------|
| Westside Elementary        |                   |            |            |            |            | \$ -                | \$ 50,000,000      |
| Fleet/Bus Garage           | \$ 3,500,000      |            |            |            |            | \$ 3,500,000        | \$ 5,700,000       |
| Restroom Repairs/Reno      |                   |            |            |            |            | \$ -                | \$ 180,000         |
| SHS/WHHS Tracks            |                   |            |            |            |            | \$ -                | \$ 820,000         |
| SHS/WHHS Athletic Fields   |                   |            |            |            |            | \$ -                | \$ 450,000         |
| SHS Baseball Lights        |                   |            |            |            |            | \$ -                | \$ 675,000         |
| SHS Bleachers/Seating      |                   |            |            |            |            | \$ -                | \$ -               |
| Band Renovations           |                   |            |            |            |            | \$ -                | \$ 525,000         |
| Security Vestibules        |                   |            |            |            |            | \$ -                | \$ 300,000         |
| Carrollton Elem HVAC       |                   |            |            |            |            | \$ -                | \$ 7,350,000       |
| TOTAL                      | \$ -<br>3,500,000 | \$ -<br>-  | \$ -<br>-  | \$ -<br>-  | \$ -<br>-  | \$ -<br>3,500,000   | \$ -<br>66,000,000 |
| <b>REVENUE SOURCES</b>     |                   |            |            |            |            |                     |                    |
| General Fund               |                   |            |            |            |            | \$ -                | \$ 2,500,000       |
| Fund Balance/Reserves      |                   |            |            |            |            | \$ -                | \$ -               |
| Utilities Fund Balance     |                   |            |            |            |            | \$ -                | \$ -               |
| Utilities CIP Fund Balance |                   |            |            |            |            | \$ -                | \$ -               |
| Proffer Revenues           |                   |            |            |            |            | \$ -                | \$ -               |
| Current Bonded             |                   |            |            |            |            | \$ -                | \$ -               |
| Proposed Bonded            | \$ 3,500,000      |            |            |            |            | \$ 3,500,000        | \$ 63,500,000      |
| Grants/Donations/Other     | \$ -              | \$ -       | \$ -       | \$ -       | \$ -       | \$ -                | \$ -               |
| TOTAL                      | \$ 3,500,000      | \$ -       | \$ -       | \$ -       | \$ -       | \$ 3,500,000        | \$ 66,000,000      |

**ISLE OF WIGHT COUNTY**  
**FY 2025-34 CAPITAL IMPROVEMENTS PROGRAM (CIP)**  
**REQUESTS**  
**Public Utilities**

| PROJECT                     | Total<br>Project<br>Cost | Capital<br>Budget<br>FY23-24 | FY 2024-25   | FY 2025-26   | FY 2026-27   | FY 2027-28 | FY2028-29  | FIVE YEAR<br>TOTAL<br>FY 2025-29 |
|-----------------------------|--------------------------|------------------------------|--------------|--------------|--------------|------------|------------|----------------------------------|
| Water Projects:             |                          |                              |              |              |              |            |            |                                  |
| Capital Maint/Line Upgrades |                          | \$ 86,345                    | \$ 1,400,000 | \$ 300,000   | \$ 300,000   | \$ 300,000 | \$ 300,000 | \$ 2,600,000                     |
| Benns Grant Water Tank      |                          | \$ 3,914,088                 | \$ 1,250,000 | \$ 2,300,000 | \$ 2,300,000 |            |            | \$ 5,850,000                     |
| Shop Facility               |                          | \$ 495,150                   |              |              |              |            |            |                                  |
| Hardy Water Line/Tank       |                          | \$ 2,409,699                 |              |              |              |            |            | \$ -                             |
| Sewer Projects:             |                          |                              |              | \$ 3,250,000 |              |            |            | \$ 3,250,000                     |
| Capital Maint/Line Upgrades |                          | \$ 1,081,045                 | \$ 100,000   | \$ 100,000   | \$ 100,000   | \$ 100,000 | \$ 100,000 | \$ 500,000                       |
| SCADA                       |                          | \$ 301,263                   |              |              |              |            |            |                                  |
| Water/Sewer CIP Reserve     |                          | \$ 1,069,898                 | \$ -         | \$ -         | \$ -         | \$ -       | \$ -       |                                  |
| TOTAL                       |                          | \$ 9,357,488                 | \$ 2,750,000 | \$ 5,950,000 | \$ 2,700,000 | \$ 400,000 | \$ 400,000 | \$ 12,200,000                    |
| <b>REVENUE SOURCES</b>      |                          |                              |              |              |              |            |            |                                  |
| General Fund                |                          |                              | \$ 1,500,000 |              |              |            |            | \$ 1,500,000                     |
| Fund Balance/Reserves       |                          |                              |              |              |              |            |            | \$ -                             |
| Utilities Transfer          | \$ 840,799               |                              |              | \$ 400,000   | \$ 400,000   | \$ 400,000 | \$ 400,000 | \$ 1,600,000                     |
| Utilities Fund Balance      | \$ 5,316,689             |                              |              |              |              |            |            | \$ -                             |
| Proffer Revenues            |                          |                              |              |              |              |            |            | \$ -                             |
| Current Bonded              |                          |                              |              |              |              |            |            | \$ -                             |
| Proposed Bonded             |                          |                              |              | \$ 4,300,000 | \$ 2,300,000 |            |            | \$ 6,600,000                     |
| Grants/Contributions/Fees   | \$ 3,200,000             |                              | \$ 1,250,000 | \$ 1,250,000 | \$ -         | \$ -       | \$ -       | \$ 2,500,000                     |
| TOTAL                       | \$ 9,357,488             | \$ 9,357,488                 | \$ 2,750,000 | \$ 5,950,000 | \$ 2,700,000 | \$ 400,000 | \$ 400,000 | \$ 12,200,000                    |

**ISLE OF WIGHT COUNTY**  
**FY 2025-34 CAPITAL IMPROVEMENTS PROGRAM (CIP)**  
**REQUESTS**  
**Public Utilities**

| PROJECT                     | FY 2029-30 | FY 2030-31 | FY 2031-32 | FY 2032-33 | FY 2033-34 | TOTAL<br>FY 2030-34 | TEN YEAR<br>TOTAL |
|-----------------------------|------------|------------|------------|------------|------------|---------------------|-------------------|
| Water Projects:             |            |            |            |            |            |                     |                   |
| Capital Maint/Line Upgrades | \$ 300,000 | \$ 300,000 | \$ 300,000 | \$ 300,000 | \$ 300,000 | \$ 1,500,000        | \$ 4,100,000      |
| Benns Grant Water Tank      |            |            |            |            |            | \$ -                | \$ 5,850,000      |
| Hardy Water Line            |            |            |            |            |            | \$ -                | \$ -              |
| Sewer Projects:             |            |            |            |            |            |                     |                   |
| Capital Maintenance         | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 500,000          | \$ 3,250,000      |
| TOTAL                       | \$ 400,000 | \$ 400,000 | \$ 400,000 | \$ 400,000 | \$ 400,000 | \$ 2,000,000        | \$ 14,200,000     |
| <b>REVENUE SOURCES</b>      |            |            |            |            |            |                     |                   |
| General Fund                |            |            |            |            |            |                     |                   |
| Fund Balance/Reserves       |            |            |            |            |            | \$ -                | \$ 1,500,000      |
| Utilities Fund Balance      | \$ 400,000 | \$ 400,000 | \$ 400,000 | \$ 400,000 | \$ 400,000 | \$ 2,000,000        | \$ -              |
| Utilities CIP Fund Balance  |            |            |            |            |            | \$ -                | \$ 3,600,000      |
| Proffer Revenues            |            |            |            |            |            | \$ -                | \$ -              |
| Current Bonded              |            |            |            |            |            | \$ -                | \$ -              |
| Proposed Bonded             |            |            |            |            |            | \$ -                | \$ -              |
| Grants/Donations/Other      | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -                | \$ 6,600,000      |
| TOTAL                       | \$ 400,000 | \$ 400,000 | \$ 400,000 | \$ 400,000 | \$ 400,000 | \$ 2,000,000        | \$ 2,500,000      |
|                             |            |            |            |            |            | \$ 2,000,000        | \$ 14,200,000     |

**ISLE OF WIGHT COUNTY**  
**FY 2025-34 CAPITAL IMPROVEMENTS PROGRAM (CIP)**  
**REQUESTS**  
**Public Works**

| PROJECT                    | Total<br>Project<br>Cost | Capital<br>Budget<br>FY23-24 | FY 2024-25 | FY 2025-26 | FY 2026-27 | FY 2027-28 | FY 2028-29 | FIVE YEAR<br>TOTAL<br>FY 2025-29 |
|----------------------------|--------------------------|------------------------------|------------|------------|------------|------------|------------|----------------------------------|
| Capital Maintenance        |                          | \$ 247,046                   | \$ 50,000  | \$ 50,000  | \$ 50,000  | \$ 50,000  | \$ 50,000  | \$ 250,000                       |
| Government Facilities      |                          | \$ 1,363,286                 |            |            |            |            |            |                                  |
| Capital Projects           |                          |                              |            | \$ 460,000 | \$ 480,000 | \$ 500,000 | \$ 520,000 | \$ 1,960,000                     |
| Windsor Library Addition   |                          | \$ 337,280                   |            |            |            |            |            |                                  |
| Smithfield Library Roof    |                          | \$ 531,928                   | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -                             |
| CIP Reserve                |                          | \$ 607,333                   |            |            |            |            |            |                                  |
| TOTAL                      |                          | \$ 3,086,873                 | \$ 50,000  | \$ 510,000 | \$ 530,000 | \$ 550,000 | \$ 570,000 | \$ 2,210,000                     |
| <b>REVENUE SOURCES</b>     |                          |                              |            |            |            |            |            |                                  |
| General Fund               |                          | \$ 657,333                   | \$ 50,000  | \$ 50,000  | \$ 50,000  | \$ 50,000  | \$ 50,000  | \$ 250,000                       |
| Fund Balance/Reserves      |                          | \$ 1,369,121                 |            |            | \$ 480,000 | \$ 500,000 | \$ 520,000 | \$ 1,500,000                     |
| Utilities Fund Balance     |                          |                              |            |            |            |            |            | \$ -                             |
| Utilities CIP Fund Balance |                          |                              |            |            |            |            |            | \$ -                             |
| Proffer Revenues           |                          |                              |            |            |            |            |            | \$ -                             |
| Current Bonded             |                          | \$ 1,021,266                 |            |            |            |            |            | \$ -                             |
| Proposed Bonded            |                          |                              |            | \$ 460,000 |            |            |            | \$ 460,000                       |
| Grants/Donations/Other     |                          | \$ 39,153                    | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -                             |
| TOTAL                      |                          | \$ 3,086,873                 | \$ 50,000  | \$ 510,000 | \$ 530,000 | \$ 550,000 | \$ 570,000 | \$ 2,210,000                     |

**ISLE OF WIGHT COUNTY**  
**FY 2025-34 CAPITAL IMPROVEMENTS PROGRAM (CIP)**  
**REQUESTS**  
**Public Works**

| PROJECT                    | FY 2029-30        | FY 2030-31        | FY 2031-32        | FY 2032-33        | FY 2033-34        | TOTAL<br>FY 2030-34 | TEN YEAR<br>TOTAL   |
|----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|
| Capital Maintenance        | \$ 50,000         | \$ 50,000         | \$ 50,000         | \$ 50,000         | \$ 50,000         | \$ 250,000          | \$ 500,000          |
| Capital Projects           | \$ 540,000        | \$ 560,000        | \$ 580,000        | \$ 600,000        | \$ 620,000        | \$ 2,900,000        | \$ 4,860,000        |
| Windsor Library            | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              | \$ -                | \$ -                |
| <b>TOTAL</b>               | <b>\$ 590,000</b> | <b>\$ 610,000</b> | <b>\$ 630,000</b> | <b>\$ 650,000</b> | <b>\$ 670,000</b> | <b>\$ 3,150,000</b> | <b>\$ 5,360,000</b> |
| <b>REVENUE SOURCES</b>     |                   |                   |                   |                   |                   |                     |                     |
| General Fund               | \$ 50,000         | \$ 50,000         | \$ 50,000         | \$ 50,000         | \$ 50,000         | \$ 250,000          | \$ 500,000          |
| Fund Balance/Reserves      | \$ 540,000        | \$ 560,000        | \$ 580,000        | \$ 600,000        | \$ 620,000        | \$ 2,900,000        | \$ 4,400,000        |
| Utilities Fund Balance     |                   |                   |                   |                   |                   | \$ -                | \$ -                |
| Utilities CIP Fund Balance |                   |                   |                   |                   |                   | \$ -                | \$ -                |
| Proffer Revenues           |                   |                   |                   |                   |                   | \$ -                | \$ -                |
| Current Bonded             |                   |                   |                   |                   |                   | \$ -                | \$ -                |
| Proposed Bonded            |                   |                   |                   |                   |                   | \$ -                | \$ 460,000          |
| Grants/Donations/Other     | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              | \$ -                | \$ -                |
| <b>TOTAL</b>               | <b>\$ 590,000</b> | <b>\$ 610,000</b> | <b>\$ 630,000</b> | <b>\$ 650,000</b> | <b>\$ 670,000</b> | <b>\$ 3,150,000</b> | <b>\$ 5,360,000</b> |

**ISLE OF WIGHT COUNTY**  
**FY 2025-34 CAPITAL IMPROVEMENTS PROGRAM (CIP)**  
**REQUESTS**  
**Stormwater**

| PROJECT                         | Total<br>Project<br>Cost | Capital<br>Budget<br>FY23-24 | FY 2024-25 | FY 2025-26 | FY 2026-27 | FY 2027-28 | FY2028-29  | FIVE YEAR<br>TOTAL<br>FY 2025-29 |
|---------------------------------|--------------------------|------------------------------|------------|------------|------------|------------|------------|----------------------------------|
| Capital Maintenance/Upgrades    |                          | \$ 389,700                   | \$ 50,000  | \$ 50,000  | \$ 50,000  | \$ 50,000  | \$ 50,000  | \$ 250,000                       |
| Stormwater Projects             |                          | \$ 520,000                   |            |            |            |            |            |                                  |
| Enhanced Commercial Data Base   |                          | \$ 50,000                    | \$ 100,000 |            |            |            |            | \$ 100,000                       |
| SLAF Projects                   |                          | \$ 500,000                   | \$ 250,000 | \$ 250,000 | \$ 250,000 | \$ 250,000 | \$ 250,000 | \$ 1,250,000                     |
| SW CIP Reserve                  |                          | \$ 145,000                   | \$ 200,000 | \$ -       | \$ -       | \$ -       | \$ -       | \$ 345,000                       |
| TOTAL                           |                          | \$ 1,604,700                 | \$ 600,000 | \$ 300,000 | \$ 300,000 | \$ 300,000 | \$ 300,000 | \$ 1,945,000                     |
| <b>REVENUE SOURCES</b>          |                          |                              |            |            |            |            |            |                                  |
| General Fund                    |                          |                              |            |            |            |            |            | \$ -                             |
| Fund Balance/Reserves           |                          |                              |            |            |            |            |            | \$ -                             |
| Utilities Fund Balance          |                          |                              |            |            |            |            |            | \$ -                             |
| SW Transfer to SW CIP/SW CIP FB | \$ 1,104,700             | \$ 250,000                   | \$ 250,000 | \$ 50,000  | \$ 50,000  | \$ 50,000  | \$ 50,000  | \$ 450,000                       |
| Proffer Revenues                |                          |                              |            |            |            |            |            | \$ -                             |
| Current Bonded                  |                          |                              |            |            |            |            |            | \$ -                             |
| Proposed Bonded                 |                          |                              |            |            |            |            |            | \$ -                             |
| Grants/Donations/Other          |                          | \$ 500,000                   | \$ 350,000 | \$ 250,000 | \$ 250,000 | \$ 250,000 | \$ 250,000 | \$ 1,350,000                     |
| TOTAL                           |                          | \$ 1,604,700                 | \$ 600,000 | \$ 300,000 | \$ 300,000 | \$ 300,000 | \$ 300,000 | \$ 1,800,000                     |

**ISLE OF WIGHT COUNTY**  
**FY 2025-34 CAPITAL IMPROVEMENTS PROGRAM (CIP)**  
**REQUESTS**  
**Stormwater**

| PROJECT                       | FY 2029-30 | FY 2030-31 | FY 2031-32 | FY 2032-33 | FY 2033-34 | TOTAL<br>FY 2030-34 | TEN YEAR<br>TOTAL |
|-------------------------------|------------|------------|------------|------------|------------|---------------------|-------------------|
| Capital Maintenance           | \$ 50,000  | \$ 50,000  | \$ 50,000  | \$ 50,000  | \$ 50,000  | \$ 250,000          | \$ 500,000        |
| Enhanced Commercial Data Base |            |            |            |            |            | \$ -                | \$ 100,000        |
| SLAF Projects                 | \$ 250,000 | \$ 250,000 | \$ 250,000 | \$ 250,000 | \$ 250,000 | \$ 1,250,000        | \$ 2,500,000      |
|                               | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -                | \$ 345,000        |
| TOTAL                         | \$ 300,000 | \$ 300,000 | \$ 300,000 | \$ 300,000 | \$ 300,000 | \$ 1,500,000        | \$ 3,445,000      |
| <b>REVENUE SOURCES</b>        |            |            |            |            |            |                     |                   |
| General Fund                  |            |            |            |            |            | \$ -                | \$ -              |
| Fund Balance/Reserves         |            |            |            |            |            | \$ -                | \$ -              |
| Utilities Fund Balance        |            |            |            |            |            | \$ -                | \$ -              |
| Stormwater CIP Fund Balance   | \$ 50,000  | \$ 50,000  | \$ 50,000  | \$ 50,000  | \$ 50,000  | \$ 250,000          | \$ 700,000        |
| Proffer Revenues              |            |            |            |            |            | \$ -                | \$ -              |
| Current Bonded                |            |            |            |            |            | \$ -                | \$ -              |
| Proposed Bonded               |            |            |            |            |            | \$ -                | \$ -              |
| Grants/Donations/Other        | \$ 250,000 | \$ 250,000 | \$ 250,000 | \$ 250,000 | \$ 250,000 | \$ 1,250,000        | \$ 2,600,000      |
| TOTAL                         | \$ 300,000 | \$ 300,000 | \$ 300,000 | \$ 300,000 | \$ 300,000 | \$ 1,500,000        | \$ 3,300,000      |

**ISLE OF WIGHT COUNTY**  
**FY 2025-34 CAPITAL IMPROVEMENTS PROGRAM (CIP)**  
**REQUESTS**  
**Transportation**

| PROJECT                      | Total<br>Project<br>Cost | Capital<br>Budget<br>FY23-24 | FY 2024-25 | FY 2025-26 | FY 2026-27 | FY 2027-28   | FY2028-29 | TOTAL<br>FY 2025-29 |
|------------------------------|--------------------------|------------------------------|------------|------------|------------|--------------|-----------|---------------------|
| Smithfield Sidewalk          | \$ 1,623,565             | \$ 1,623,565                 |            |            |            |              |           | \$ -                |
| Rte 10/258 Main St/10 Bypass | \$ 8,500,000             | \$ 8,498,077                 |            |            |            |              |           | \$ -                |
| Rte 460/258 Turn Lane        | \$ 3,234,936             | \$ 3,191,282                 |            |            |            |              |           | \$ -                |
| Turner Dr/Benns Church       | \$ 3,323,227             |                              |            |            |            | \$ 6,660,200 |           | \$ 6,660,200        |
| Lawne's Point                | \$ 1,546,000             | \$ 781,259                   |            |            |            | \$ 765,000   |           | \$ 765,000          |
| Rte 10/Rte 644 turner Dr     | \$ 972,244               |                              |            | \$ 500,000 | \$ 472,244 |              |           | \$ 972,244          |
| Nike Park Rd. Ext            | \$ 3,508,325             | \$ 3,508,325                 | \$ -       | \$ -       | \$ -       | \$ -         | \$ -      | \$ 3,508,325        |
| TOTAL                        | \$ 22,708,297            | \$ 17,602,508                | \$ -       | \$ 500,000 | \$ 472,244 | \$ 7,425,200 | \$ -      | \$ 11,905,769       |
| <b>REVENUE SOURCES</b>       |                          |                              |            |            |            |              |           |                     |
| General Fund                 |                          |                              |            |            |            |              |           | \$ -                |
| Fund Balance/Reserves        |                          | \$ 1,999,933                 |            |            |            |              |           | \$ -                |
| Stormwater Fund Balance      |                          | \$ 250,000                   |            |            |            |              |           | \$ -                |
| Utilities CIP Fund Balance   |                          |                              |            |            |            |              |           | \$ -                |
| Proffer Revenues             |                          |                              |            |            |            |              |           | \$ -                |
| Current Bonded               |                          |                              |            |            |            |              |           | \$ -                |
| Proposed Bonded              |                          |                              |            |            |            |              |           | \$ -                |
| Grants/Donations/Other       |                          | \$ 15,352,575                | \$ -       | \$ 500,000 | \$ 472,244 | \$ 7,425,000 | \$ -      | \$ 8,397,244        |
| TOTAL                        |                          | \$ 17,602,508                | \$ -       | \$ 500,000 | \$ 472,244 | \$ 7,425,000 | \$ -      | \$ 8,397,244        |

**ISLE OF WIGHT COUNTY**  
**FY 2025-34 CAPITAL IMPROVEMENTS PROGRAM (CIP)**  
**REQUESTS**  
**Transportation**

| PROJECT                      | FY 2029-30 | FY 2030-31 | FY 2031-32 | FY 2032-33 | FY 2033-34 | TOTAL<br>FY 2030-34 | TEN YEAR<br>TOTAL |
|------------------------------|------------|------------|------------|------------|------------|---------------------|-------------------|
| Smithfield Sidewalk          |            |            |            |            |            | -                   | \$ -              |
| Rte 10/258 Main St/10 Bypass |            |            |            |            |            | -                   | \$ -              |
| Rte 460/258 Turn Lane        |            |            |            |            |            | -                   | \$ -              |
| Nike Park Extended           |            |            |            |            |            |                     | \$ 6,660,200      |
| Woody Acres Paving           |            |            |            |            |            |                     | \$ 765,000        |
| Rte 10/Rte 644 turner Dr     |            | -          | -          | -          | -          | -                   | \$ 972,244        |
| <b>TOTAL</b>                 | -          | -          | -          | -          | -          | -                   | \$ 3,508,325      |
| <b>REVENUE SOURCES</b>       |            |            |            |            |            |                     | \$ 11,905,769     |
| General Fund                 |            |            |            |            |            |                     | \$ -              |
| Fund Balance/Reserves        |            |            |            |            |            | -                   | \$ -              |
| Utilities Fund Balance       |            |            |            |            |            | -                   | \$ -              |
| Utilities CIP Fund Balance   |            |            |            |            |            | -                   | \$ -              |
| Proffer Revenues             |            |            |            |            |            | -                   | \$ -              |
| Current Bonded               |            |            |            |            |            | -                   | \$ -              |
| Proposed Bonded              |            |            |            |            |            | -                   | \$ -              |
| Grants/Donations/Other       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | -                   | \$ -              |
| <b>TOTAL</b>                 | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | -                   | \$ 8,397,244      |

**RESOLUTION TO APPROVE THE POSITION CLASSIFICATION  
AND COMPENSATION PLAN FOR FISCAL YEAR 2024-2025**

**WHEREAS**, the Board of Supervisors has approved the FY 2024-2025 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 2024-2025 Annual Operating Budget.

**NOW, THEREFORE, BE IT AND IT IS HEREBY RESOLVED** by the Board of Supervisors of the County of Isle of Wight, Virginia that the FY 2024-2025 Position Classification and Compensation Plan is adopted and shall remain in effect until amended by the Board.

Adopted this 9<sup>th</sup> day of May, 2024.

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Joel C. Acree, Chairman

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Carey Mills Storm, Clerk

Approved as to Form:

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Robert W. Jones, Jr., County Attorney

ISLE OF WIGHT COUNTY, VIRGINIA  
POSITION CLASSIFICATION AND COMPENSATION PLAN  
2024 - 2025 Fiscal Year effective 7/1/2024

## GENERAL PAY PLAN-FULL TIME

|                                            |                     |              | Annual Salary |          |          | Hourly Rate |         |         |
|--------------------------------------------|---------------------|--------------|---------------|----------|----------|-------------|---------|---------|
| Job Title                                  | Exempt<br>Nonexempt | Pay<br>Grade | Min           | Mid      | Max      | Min         | Mid     | Max     |
|                                            |                     |              |               |          |          |             |         |         |
|                                            |                     | 103          | \$29,478      | \$38,742 | \$48,006 | \$14.17     | \$18.63 | \$23.08 |
|                                            |                     |              |               |          |          |             |         |         |
|                                            |                     |              |               |          |          |             |         |         |
| Parks & Grounds Attendant                  | N                   | 104          | \$30,952      | \$40,679 | \$50,406 | \$14.88     | \$19.56 | \$24.23 |
| Receptionist/Switchboard Operator          | N                   | 104          | \$30,952      | \$40,679 | \$50,406 | \$14.88     | \$19.56 | \$24.23 |
| Office Assistant                           | N                   | 104          | \$30,952      | \$40,679 | \$50,406 | \$14.88     | \$19.56 | \$24.23 |
| Tour Coordinator                           | N                   | 104          | \$30,952      | \$40,679 | \$50,406 | \$14.88     | \$19.56 | \$24.23 |
|                                            |                     |              |               |          |          |             |         |         |
| Cashier                                    | N                   | 105          | \$32,500      | \$42,713 | \$52,926 | \$15.62     | \$20.54 | \$25.44 |
| Utilities Account Technician               | N                   | 105          | \$32,500      | \$42,713 | \$52,926 | \$15.62     | \$20.54 | \$25.44 |
| Maintenance Worker I                       | N                   | 105          | \$32,500      | \$42,713 | \$52,926 | \$15.62     | \$20.54 | \$25.44 |
|                                            |                     |              |               |          |          |             |         |         |
| Treasurer-Deputy Clerk I                   | N                   | 106          | \$34,125      | \$44,849 | \$55,572 | \$16.41     | \$21.56 | \$26.72 |
| Deputy Commissioner I                      | N                   | 106          | \$34,125      | \$44,849 | \$55,572 | \$16.41     | \$21.56 | \$26.72 |
| Utility Accounting Clerk I                 | N                   | 106          | \$34,125      | \$44,849 | \$55,572 | \$16.41     | \$21.56 | \$26.72 |
| Deputy Registrar I                         | N                   | 106          | \$34,125      | \$44,849 | \$55,572 | \$16.41     | \$21.56 | \$26.72 |
| Administrative Assistant                   | N                   | 106          | \$34,125      | \$44,849 | \$55,572 | \$16.41     | \$21.56 | \$26.72 |
| Heavy Equipment Operator I                 | N                   | 106          | \$34,125      | \$44,849 | \$55,572 | \$16.41     | \$21.56 | \$26.72 |
| Maintenance Worker II                      | N                   | 106          | \$34,125      | \$44,849 | \$55,572 | \$16.41     | \$21.56 | \$26.72 |
| Maintenance Worker II-Sanitation           | N                   | 106          | \$34,125      | \$44,849 | \$55,572 | \$16.41     | \$21.56 | \$26.72 |
| Utility Marking Technician                 | N                   | 106          | \$34,125      | \$44,849 | \$55,572 | \$16.41     | \$21.56 | \$26.72 |
| Utility Meter Technician                   | N                   | 106          | \$34,125      | \$44,849 | \$55,572 | \$16.41     | \$21.56 | \$26.72 |
| Senior Utilities Account Technician        | N                   | 106          | \$34,125      | \$44,849 | \$55,572 | \$16.41     | \$21.56 | \$26.72 |
|                                            |                     |              |               |          |          |             |         |         |
|                                            |                     |              |               |          |          |             |         |         |
|                                            |                     |              |               |          |          |             |         |         |
| Treasurer-Deputy Clerk II                  | N                   | 107          | \$35,831      | \$47,091 | \$58,351 | \$17.23     | \$22.64 | \$28.05 |
| Deputy Commissioner II                     | N                   | 107          | \$35,831      | \$47,091 | \$58,351 | \$17.23     | \$22.64 | \$28.05 |
| Utility Accounting Clerk II                | N                   | 107          | \$35,831      | \$47,091 | \$58,351 | \$17.23     | \$22.64 | \$28.05 |
| Deputy Registrar II/Absentee Coordinator   | N                   | 107          | \$35,831      | \$47,091 | \$58,351 | \$17.23     | \$22.64 | \$28.05 |
| Administrative Assistant II                | N                   | 107          | \$35,831      | \$47,091 | \$58,351 | \$17.23     | \$22.64 | \$28.05 |
| Utility Systems Worker I                   | N                   | 107          | \$35,831      | \$47,091 | \$58,351 | \$17.23     | \$22.64 | \$28.05 |
| Permit Technician I                        | N                   | 107          | \$35,831      | \$47,091 | \$58,351 | \$17.23     | \$22.64 | \$28.05 |
| Roll Off/Grapple Truck Operator            | N                   | 107          | \$35,831      | \$47,091 | \$58,351 | \$17.23     | \$22.64 | \$28.05 |
| Bus Driver                                 | N                   | 107          | \$35,831      | \$47,091 | \$58,351 | \$17.23     | \$22.64 | \$28.05 |
| Medical Billing Clerk I                    | N                   | 107          | \$35,831      | \$47,091 | \$58,351 | \$17.23     | \$22.64 | \$28.05 |
| Maintenance Worker III                     | N                   | 107          | \$35,831      | \$47,091 | \$58,351 | \$17.23     | \$22.64 | \$28.05 |
|                                            |                     |              |               |          |          |             |         |         |
|                                            |                     |              |               |          |          |             |         |         |
|                                            |                     |              |               |          |          |             |         |         |
| Legal Assistant                            | N                   | 108          | \$37,623      | \$49,446 | \$61,269 | \$18.09     | \$23.77 | \$29.46 |
| Administrative Assistant III               | N                   | 108          | \$37,623      | \$49,446 | \$61,269 | \$18.09     | \$23.77 | \$29.46 |
| Clerk of the Circuit Court-Deputy Clerk II | N                   | 108          | \$37,623      | \$49,446 | \$61,269 | \$18.09     | \$23.77 | \$29.46 |
| Human Resources Assistant                  | N                   | 108          | \$37,623      | \$49,446 | \$61,269 | \$18.09     | \$23.77 | \$29.46 |
| Pump Station Mechanic I                    | N                   | 108          | \$37,623      | \$49,446 | \$61,269 | \$18.09     | \$23.77 | \$29.46 |
| Permit Technician II                       | N                   | 108          | \$37,623      | \$49,446 | \$61,269 | \$18.09     | \$23.77 | \$29.46 |
| Medical Billing Clerk II                   | N                   | 108          | \$37,623      | \$49,446 | \$61,269 | \$18.09     | \$23.77 | \$29.46 |
| Visitor's Center Manager                   | N                   | 108          | \$37,623      | \$49,446 | \$61,269 | \$18.09     | \$23.77 | \$29.46 |
| Utility System Worker II                   | N                   | 108          | \$37,623      | \$49,446 | \$61,269 | \$18.09     | \$23.77 | \$29.46 |
|                                            |                     |              |               |          |          |             |         |         |
|                                            |                     |              |               |          |          |             |         |         |
|                                            |                     |              |               |          |          |             |         |         |
| Deputy Commissioner III                    | N                   | 109          | \$39,504      | \$51,918 | \$64,332 | \$18.99     | \$24.96 | \$30.93 |
| Treasurer-Deputy Clerk III                 | N                   | 109          | \$39,504      | \$51,918 | \$64,332 | \$18.99     | \$24.96 | \$30.93 |
| Deputy Registrar III                       | N                   | 109          | \$39,504      | \$51,918 | \$64,332 | \$18.99     | \$24.96 | \$30.93 |
| Engineering & Environmental Technician     | N                   | 109          | \$39,504      | \$51,918 | \$64,332 | \$18.99     | \$24.96 | \$30.93 |
| Utility Accounting Clerk III               | N                   | 109          | \$39,504      | \$51,918 | \$64,332 | \$18.99     | \$24.96 | \$30.93 |
| Code Enforcement Officer                   | N                   | 109          | \$39,504      | \$51,918 | \$64,332 | \$18.99     | \$24.96 | \$30.93 |
| Administrative Services Coordinator        | N                   | 109          | \$39,504      | \$51,918 | \$64,332 | \$18.99     | \$24.96 | \$30.93 |

ISLE OF WIGHT COUNTY, VIRGINIA  
POSITION CLASSIFICATION AND COMPENSATION PLAN  
2024 - 2025 Fiscal Year effective 7/1/2024

|                                                      |                     |              | Annual Salary |          |          | Hourly Rate |         |         |
|------------------------------------------------------|---------------------|--------------|---------------|----------|----------|-------------|---------|---------|
| Job Title                                            | Exempt<br>Nonexempt | Pay<br>Grade | Min           | Mid      | Max      | Min         | Mid     | Max     |
| Planning Services Coordinator                        | N                   | 109          | \$39,504      | \$51,918 | \$64,332 | \$18.99     | \$24.96 | \$30.93 |
| Custodial Supervisor                                 | N                   | 109          | \$39,504      | \$51,918 | \$64,332 | \$18.99     | \$24.96 | \$30.93 |
| Accounts Payable Technician                          | N                   | 109          | \$39,504      | \$51,918 | \$64,332 | \$18.99     | \$24.96 | \$30.93 |
| Permit Technician III                                | N                   | 109          | \$39,504      | \$51,918 | \$64,332 | \$18.99     | \$24.96 | \$30.93 |
| Pump Station Mechanic II                             | N                   | 109          | \$39,504      | \$51,918 | \$64,332 | \$18.99     | \$24.96 | \$30.93 |
|                                                      |                     |              |               |          |          |             |         |         |
|                                                      |                     |              |               |          |          |             |         |         |
| Clerk of the Circuit Court-Deputy Clerk III          | N                   | 110          | \$41,479      | \$54,514 | \$67,549 | \$19.94     | \$26.21 | \$32.48 |
| Deputy Commissioner IV                               | N                   | 110          | \$41,479      | \$54,514 | \$67,549 | \$19.94     | \$26.21 | \$32.48 |
| Administrative Services Coordinator II               | N                   | 110          | \$41,479      | \$54,514 | \$67,549 | \$19.94     | \$26.21 | \$32.48 |
| Office Administrator Utility Billing                 | N                   | 110          | \$41,479      | \$54,514 | \$67,549 | \$19.94     | \$26.21 | \$32.48 |
| Elections & Training Coordinator                     | N                   | 110          | \$41,479      | \$54,514 | \$67,549 | \$19.94     | \$26.21 | \$32.48 |
| Lead Maintenance Worker                              | N                   | 110          | \$41,479      | \$54,514 | \$67,549 | \$19.94     | \$26.21 | \$32.48 |
| Quality Assurance Technician I                       | N                   | 110          | \$41,479      | \$54,514 | \$67,549 | \$19.94     | \$26.21 | \$32.48 |
| Pump Station Mechanic III                            | N                   | 110          | \$41,479      | \$54,514 | \$67,549 | \$19.94     | \$26.21 | \$32.48 |
| Grounds & Landscape Supervisor                       | N                   | 110          | \$41,479      | \$54,514 | \$67,549 | \$19.94     | \$26.21 | \$32.48 |
| Recreation Specialist                                | N                   | 110          | \$41,479      | \$54,514 | \$67,549 | \$19.94     | \$26.21 | \$32.48 |
|                                                      |                     |              |               |          |          |             |         |         |
|                                                      |                     |              |               |          |          |             |         |         |
| Chief Deputy Registrar                               | N                   | 111          | \$43,554      | \$57,240 | \$70,926 | \$20.94     | \$27.52 | \$34.10 |
| Clerk of the Circuit Court-Deputy Clerk IV           | N                   | 111          | \$43,554      | \$57,240 | \$70,926 | \$20.94     | \$27.52 | \$34.10 |
| Park Maintenance Supervisor                          | N                   | 111          | \$43,554      | \$57,240 | \$70,926 | \$20.94     | \$27.52 | \$34.10 |
| IT Support Specialist                                | N                   | 111          | \$43,554      | \$57,240 | \$70,926 | \$20.94     | \$27.52 | \$34.10 |
| Stormwater Technician                                | N                   | 111          | \$43,554      | \$57,240 | \$70,926 | \$20.94     | \$27.52 | \$34.10 |
| Executive Assistant                                  | N                   | 111          | \$43,554      | \$57,240 | \$70,926 | \$20.94     | \$27.52 | \$34.10 |
| Clerk to the Board of Supervisors                    | N                   | 111          | \$43,554      | \$57,240 | \$70,926 | \$20.94     | \$27.52 | \$34.10 |
| Construction Inspector                               | N                   | 111          | \$43,554      | \$57,240 | \$70,926 | \$20.94     | \$27.52 | \$34.10 |
| Human Resources Generalist                           | N                   | 111          | \$43,554      | \$57,240 | \$70,926 | \$20.94     | \$27.52 | \$34.10 |
| Quality Assurance Technician II                      | N                   | 111          | \$43,554      | \$57,240 | \$70,926 | \$20.94     | \$27.52 | \$34.10 |
| Therapeutic Recreation Specialist                    | N                   | 111          | \$43,554      | \$57,240 | \$70,926 | \$20.94     | \$27.52 | \$34.10 |
|                                                      |                     |              |               |          |          |             |         |         |
|                                                      |                     |              |               |          |          |             |         |         |
|                                                      |                     |              |               |          |          |             |         |         |
| Special Projects Coordinator                         | N                   | 112          | \$45,731      | \$60,102 | \$74,472 | \$21.99     | \$28.89 | \$35.80 |
| Victim Witness Manager                               | E                   | 112          | \$45,731      | \$60,102 | \$74,472 | \$21.99     | \$28.89 | \$35.80 |
| Special Events Coordinator                           | N                   | 112          | \$45,731      | \$60,102 | \$74,472 | \$21.99     | \$28.89 | \$35.80 |
| Junior Accountant                                    | N                   | 112          | \$45,731      | \$60,102 | \$74,472 | \$21.99     | \$28.89 | \$35.80 |
| Junior Accountant-Payroll                            | N                   | 112          | \$45,731      | \$60,102 | \$74,472 | \$21.99     | \$28.89 | \$35.80 |
| Deputy Clerk IV-Junior Accountant                    | N                   | 112          | \$45,731      | \$60,102 | \$74,472 | \$21.99     | \$28.89 | \$35.80 |
| Fair & Events Coordinator                            | N                   | 112          | \$45,731      | \$60,102 | \$74,472 | \$21.99     | \$28.89 | \$35.80 |
| Quality Assurance Technician III                     | N                   | 112          | \$45,731      | \$60,102 | \$74,472 | \$21.99     | \$28.89 | \$35.80 |
| Transportation Coordinator                           | N                   | 112          | \$45,731      | \$60,102 | \$74,472 | \$21.99     | \$28.89 | \$35.80 |
| Electronics Technician                               | N                   | 112          | \$45,731      | \$60,102 | \$74,472 | \$21.99     | \$28.89 | \$35.80 |
| Parks & Grounds Manager                              | E                   | 112          | \$45,731      | \$60,102 | \$74,472 | \$21.99     | \$28.89 | \$35.80 |
|                                                      |                     |              |               |          |          |             |         |         |
|                                                      |                     |              |               |          |          |             |         |         |
|                                                      |                     |              |               |          |          |             |         |         |
| Foreman                                              | N                   | 113          | \$48,018      | \$63,107 | \$78,196 | \$23.09     | \$30.34 | \$37.59 |
| Office Administrator                                 | N                   | 113          | \$48,018      | \$63,107 | \$78,196 | \$23.09     | \$30.34 | \$37.59 |
| Accountant I                                         | N                   | 113          | \$48,018      | \$63,107 | \$78,196 | \$23.09     | \$30.34 | \$37.59 |
|                                                      |                     |              |               |          |          |             |         |         |
|                                                      |                     |              |               |          |          |             |         |         |
| IT Support Specialist II                             | E                   | 114          | \$50,419      | \$66,262 | \$82,106 | \$24.24     | \$31.86 | \$39.47 |
| Zoning Coordinator                                   | N                   | 114          | \$50,419      | \$66,262 | \$82,106 | \$24.24     | \$31.86 | \$39.47 |
| Recreation Manager                                   | E                   | 114          | \$50,419      | \$66,262 | \$82,106 | \$24.24     | \$31.86 | \$39.47 |
| Building Operations Supervisor                       | E                   | 114          | \$50,419      | \$66,262 | \$82,106 | \$24.24     | \$31.86 | \$39.47 |
| Sr Electronics Technician                            | N                   | 114          | \$50,419      | \$66,262 | \$82,106 | \$24.24     | \$31.86 | \$39.47 |
| Marketing & Public Relations Coordinator             | N                   | 114          | \$50,419      | \$66,262 | \$82,106 | \$24.24     | \$31.86 | \$39.47 |
| Information Services Specialist                      | N                   | 114          | \$50,419      | \$66,262 | \$82,106 | \$24.24     | \$31.86 | \$39.47 |
| Docket Administrator                                 | N                   | 114          | \$50,419      | \$66,262 | \$82,106 | \$24.24     | \$31.86 | \$39.47 |
| Cross Connection Control & FOG Program Administrator | N                   | 114          | \$50,419      | \$66,262 | \$82,106 | \$24.24     | \$31.86 | \$39.47 |

ISLE OF WIGHT COUNTY, VIRGINIA  
POSITION CLASSIFICATION AND COMPENSATION PLAN  
2024 - 2025 Fiscal Year effective 7/1/2024

|                                                                   |                     |              | Annual Salary |          |           | Hourly Rate |         |         |
|-------------------------------------------------------------------|---------------------|--------------|---------------|----------|-----------|-------------|---------|---------|
| Job Title                                                         | Exempt<br>Nonexempt | Pay<br>Grade | Min           | Mid      | Max       | Min         | Mid     | Max     |
| Safety Officer                                                    | N                   | 114          | \$50,419      | \$66,262 | \$82,106  | \$24.24     | \$31.86 | \$39.47 |
| Medical Billing/HIPPA Supervisor                                  | E                   | 114          | \$50,419      | \$66,262 | \$82,106  | \$24.24     | \$31.86 | \$39.47 |
| Code Compliance Inspector/Plan Examiner                           | M                   | 114          | \$50,419      | \$66,262 | \$82,106  | \$24.24     | \$31.86 | \$39.47 |
| Master Maintenance Technician                                     | N                   | 114          | \$50,419      | \$66,262 | \$82,106  | \$24.24     | \$31.86 | \$39.47 |
| Human Resources Coordinator                                       | E                   | 114          | \$50,419      | \$66,262 | \$82,106  | \$24.24     | \$31.86 | \$39.47 |
|                                                                   |                     |              |               |          |           |             |         |         |
|                                                                   |                     |              |               |          |           |             |         |         |
|                                                                   |                     |              |               |          |           |             |         |         |
| Planner I                                                         | E                   | 115          | \$52,940      | \$69,575 | \$86,211  | \$25.45     | \$33.45 | \$41.45 |
| GIS Analyst                                                       | N                   | 115          | \$52,940      | \$69,575 | \$86,211  | \$25.45     | \$33.45 | \$41.45 |
| Chief Codes Compliance Inspector                                  | E                   | 115          | \$52,940      | \$69,575 | \$86,211  | \$25.45     | \$33.45 | \$41.45 |
| Utility Assistant Field Operations Manager                        | E                   | 115          | \$52,940      | \$69,575 | \$86,211  | \$25.45     | \$33.45 | \$41.45 |
| Plans Examiner                                                    | E                   | 115          | \$52,940      | \$69,575 | \$86,211  | \$25.45     | \$33.45 | \$41.45 |
| Environmental Program Coordinator                                 | E                   | 115          | \$52,940      | \$69,575 | \$86,211  | \$25.45     | \$33.45 | \$41.45 |
| Senior Accountant                                                 | E                   | 115          | \$52,940      | \$69,575 | \$86,211  | \$25.45     | \$33.45 | \$41.45 |
| Environmental Planner                                             | E                   | 115          | \$52,940      | \$69,575 | \$86,211  | \$25.45     | \$33.45 | \$41.45 |
| Transportation Coordinator I                                      | E                   | 115          | \$52,940      | \$69,575 | \$86,211  | \$25.45     | \$33.45 | \$41.45 |
|                                                                   |                     |              |               |          |           |             |         |         |
|                                                                   |                     |              |               |          |           |             |         |         |
| Planner II                                                        | E                   | 116          | \$55,587      | \$73,054 | \$90,522  | \$26.72     | \$35.12 | \$43.52 |
| Transportation Coordinator II                                     | E                   | 116          | \$55,587      | \$73,054 | \$90,522  | \$26.72     | \$35.12 | \$43.52 |
|                                                                   |                     |              |               |          |           |             |         |         |
|                                                                   |                     |              |               |          |           |             |         |         |
| Systems Analyst I                                                 | N                   | 117          | \$58,366      | \$76,707 | \$95,048  | \$28.06     | \$36.88 | \$45.70 |
| Business Development Analyst                                      | E                   | 117          | \$58,366      | \$76,707 | \$95,048  | \$28.06     | \$36.88 | \$45.70 |
|                                                                   |                     |              |               |          |           |             |         |         |
|                                                                   |                     |              |               |          |           |             |         |         |
| Economic Development Coordinator                                  | E                   | 118          | \$61,284      | \$80,542 | \$99,800  | \$29.46     | \$38.72 | \$47.98 |
| Office Manager-Sheriff's Office                                   | E                   | 118          | \$61,284      | \$80,542 | \$99,800  | \$29.46     | \$38.72 | \$47.98 |
| Principal Planner                                                 | E                   | 118          | \$61,284      | \$80,542 | \$99,800  | \$29.46     | \$38.72 | \$47.98 |
| Risk Manager                                                      | E                   | 118          | \$61,284      | \$80,542 | \$99,800  | \$29.46     | \$38.72 | \$47.98 |
| Purchasing Agent                                                  | E                   | 118          | \$61,284      | \$80,542 | \$99,800  | \$29.46     | \$38.72 | \$47.98 |
| Systems Analyst II                                                | E                   | 118          | \$61,284      | \$80,542 | \$99,800  | \$29.46     | \$38.72 | \$47.98 |
|                                                                   |                     |              |               |          |           |             |         |         |
|                                                                   |                     |              |               |          |           |             |         |         |
|                                                                   |                     |              |               |          |           |             |         |         |
| Building & Maintenance Manager                                    | E                   | 119          | \$64,348      | \$84,569 | \$104,790 | \$30.94     | \$40.66 | \$50.38 |
| Financial Analyst                                                 | E                   | 119          | \$64,348      | \$84,569 | \$104,790 | \$30.94     | \$40.66 | \$50.38 |
| Capital Projects Engineer/Project Manager                         | E                   | 119          | \$64,348      | \$84,569 | \$104,790 | \$30.94     | \$40.66 | \$50.38 |
| Network Administrator                                             | E                   | 119          | \$64,348      | \$84,569 | \$104,790 | \$30.94     | \$40.66 | \$50.38 |
| Cashier Manager                                                   | E                   | 119          | \$64,348      | \$84,569 | \$104,790 | \$30.94     | \$40.66 | \$50.38 |
| Solid Waste Manager                                               | E                   | 119          | \$64,348      | \$84,569 | \$104,790 | \$30.94     | \$40.66 | \$50.38 |
| Construction Manager                                              | E                   | 119          | \$64,348      | \$84,569 | \$104,790 | \$30.94     | \$40.66 | \$50.38 |
|                                                                   |                     |              |               |          |           |             |         |         |
|                                                                   |                     |              |               |          |           |             |         |         |
| Chief Deputy Clerk                                                | E                   | 120          | \$67,565      | \$88,797 | \$110,030 | \$32.48     | \$42.69 | \$52.90 |
| Chief Deputy Treasurer                                            | E                   | 120          | \$67,565      | \$88,797 | \$110,030 | \$32.48     | \$42.69 | \$52.90 |
| Chief Deputy-Commissioner of Revenue                              | E                   | 120          | \$67,565      | \$88,797 | \$110,030 | \$32.48     | \$42.69 | \$52.90 |
|                                                                   |                     |              |               |          |           |             |         |         |
|                                                                   |                     |              |               |          |           |             |         |         |
| GIS Manager                                                       | E                   | 121          | \$70,943      | \$93,237 | \$115,532 | \$34.11     | \$44.83 | \$55.54 |
| Utilities Field Operations Manager                                | E                   | 121          | \$70,943      | \$93,237 | \$115,532 | \$34.11     | \$44.83 | \$55.54 |
|                                                                   |                     |              |               |          |           |             |         |         |
|                                                                   |                     |              |               |          |           |             |         |         |
| Transportation Administrator                                      | E                   | 122          | \$74,490      | \$97,899 | \$121,309 | \$35.81     | \$47.07 | \$58.32 |
| Assistant Director of Community Development-<br>Inspections       | E                   | 122          | \$74,490      | \$97,899 | \$121,309 | \$35.81     | \$47.07 | \$58.32 |
| Assistant Director of Community Development-<br>Planning & Zoning | E                   | 122          | \$74,490      | \$97,899 | \$121,309 | \$35.81     | \$47.07 | \$58.32 |
|                                                                   |                     |              |               |          |           |             |         |         |
|                                                                   |                     |              |               |          |           |             |         |         |

ISLE OF WIGHT COUNTY, VIRGINIA  
POSITION CLASSIFICATION AND COMPENSATION PLAN  
2024 - 2025 Fiscal Year effective 7/1/2024

|                                        |                     |              | Annual Salary |           |           | Hourly Rate |         |         |
|----------------------------------------|---------------------|--------------|---------------|-----------|-----------|-------------|---------|---------|
| Job Title                              | Exempt<br>Nonexempt | Pay<br>Grade | Min           | Mid       | Max       | Min         | Mid     | Max     |
|                                        |                     |              |               |           |           |             |         |         |
|                                        |                     |              |               |           |           |             |         |         |
| Assistant Commonwealth Attorney        | E                   | 123          | \$78,215      | \$102,794 | \$127,374 | \$37.60     | \$49.42 | \$61.24 |
|                                        |                     |              |               |           |           |             |         |         |
|                                        |                     |              |               |           |           |             |         |         |
| Assistant Director of Utility Services | E                   | 124          | \$82,126      | \$107,934 | \$133,743 | \$39.48     | \$51.89 | \$64.30 |
| Comptroller                            | E                   | 124          | \$82,126      | \$107,934 | \$133,743 | \$39.48     | \$51.89 | \$64.30 |
|                                        |                     |              |               |           |           |             |         |         |
|                                        |                     |              |               |           |           |             |         |         |
| Director of Tourism                    | E                   | 125          | \$86,232      | \$113,331 | \$140,430 | \$41.46     | \$54.49 | \$67.51 |
| Senior Assistant Commonwealth Attorney | E                   | 125          | \$86,232      | \$113,331 | \$140,430 | \$41.46     | \$54.49 | \$67.51 |
|                                        |                     |              |               |           |           |             |         |         |
|                                        |                     |              |               |           |           |             |         |         |
|                                        | E                   | 126          | \$90,544      | \$118,998 | \$147,452 | \$43.53     | \$57.21 | \$70.89 |
|                                        |                     |              |               |           |           |             |         |         |
|                                        |                     |              |               |           |           |             |         |         |
| Director of Economic Development       | E                   | 127          | \$95,071      | \$124,948 | \$154,825 | \$45.71     | \$60.07 | \$74.44 |
| Director of Finance                    | F                   | 127          | \$95,071      | \$124,948 | \$154,825 | \$45.71     | \$60.07 | \$74.44 |
| Director of Human Resources            | E                   | 127          | \$95,071      | \$124,948 | \$154,825 | \$45.71     | \$60.07 | \$74.44 |
| Director of Information Technology     | F                   | 127          | \$95,071      | \$124,948 | \$154,825 | \$45.71     | \$60.07 | \$74.44 |
| Director of Community Development      | F                   | 127          | \$95,071      | \$124,948 | \$154,825 | \$45.71     | \$60.07 | \$74.44 |
| Director of Public Works               | F                   | 127          | \$95,071      | \$124,948 | \$154,825 | \$45.71     | \$60.07 | \$74.44 |
| Director of Utility Services           | E                   | 127          | \$95,071      | \$124,948 | \$154,825 | \$45.71     | \$60.07 | \$74.44 |
| Director of Parks & Recreation         | E                   | 127          | \$95,071      | \$124,948 | \$154,825 | \$45.71     | \$60.07 | \$74.44 |
| Deputy Commonwealth Attorney           | F                   | 127          | \$95,071      | \$124,948 | \$154,825 | \$45.71     | \$60.07 | \$74.44 |
|                                        |                     |              |               |           |           |             |         |         |
|                                        |                     |              |               |           |           |             |         |         |
| Chief Financial Officer                | E                   | 128          | \$99,825      | \$131,195 | \$162,566 | \$47.99     | \$63.07 | \$78.16 |
|                                        |                     |              |               |           |           |             |         |         |
|                                        |                     |              |               |           |           |             |         |         |
| Assistant County Administrator         | E                   | 129          | \$104,816     | \$137,755 | \$170,694 | \$50.39     | \$66.23 | \$82.06 |
|                                        |                     |              |               |           |           |             |         |         |
|                                        |                     |              |               |           |           |             |         |         |
|                                        | E                   | 130          | \$110,057     | \$144,643 | \$179,229 | \$52.91     | \$69.54 | \$86.17 |

ISLE OF WIGHT COUNTY, VIRGINIA  
POSITION CLASSIFICATION AND COMPENSATION PLAN  
2024- 2025 Fiscal Year effective 7/1/2024

## Public Safety Pay Plan

|                                  |                     |              | Annual Salary |          |           | Hourly Rate |         |         |
|----------------------------------|---------------------|--------------|---------------|----------|-----------|-------------|---------|---------|
| Job Title                        | Exempt<br>Nonexempt | Pay<br>Grade | Min           | Mid      | Max       | Min         | Mid     | Max     |
| Kennel Assistant                 | N                   | 201          | \$32,136      | \$42,580 | \$55,724  | \$15.45     | \$20.47 | \$26.79 |
|                                  | N                   |              |               |          |           |             |         |         |
| Dispatcher I                     | N                   | 202          | \$41,134      | \$54,502 | \$67,871  | \$19.78     | \$26.20 | \$32.63 |
| Animal Control Officer           | N                   | 202          | \$41,134      | \$54,502 | \$67,871  | \$19.78     | \$26.20 | \$32.63 |
| Shelter Manager                  | N                   | 202          | \$41,134      | \$54,502 | \$67,871  | \$19.78     | \$26.20 | \$32.63 |
| Part time Deputy Sheriff         | N                   | 202          | \$41,134      | \$54,502 | \$67,871  | \$19.78     | \$26.20 | \$32.63 |
|                                  |                     |              |               |          |           |             |         |         |
| Dispatcher II                    | N                   | 203          | \$42,985      | \$56,955 | \$70,926  | \$20.67     | \$27.38 | \$34.10 |
|                                  |                     |              |               |          |           |             |         |         |
| Chief Animal Control Officer     | N                   | 204          | \$44,919      | \$57,030 | \$74,117  | \$21.60     | \$27.42 | \$35.63 |
| Dispatcher III                   | N                   | 204          | \$44,919      | \$57,030 | \$74,117  | \$21.60     | \$27.42 | \$35.63 |
|                                  |                     |              |               |          |           |             |         |         |
|                                  |                     | 205          | \$46,941      | \$62,197 | \$77,452  | \$22.57     | \$29.90 | \$37.24 |
|                                  |                     |              |               |          |           |             |         |         |
|                                  |                     |              |               |          |           |             |         |         |
| Accreditation Manager            | N                   | 206          | \$49,053      | \$64,995 | \$80,937  | \$23.58     | \$31.25 | \$38.91 |
| Senior Dispatcher                | N                   | 206          | \$49,053      | \$64,995 | \$80,937  | \$23.58     | \$31.25 | \$38.91 |
| Fire Medic I                     | N                   | 206          | \$49,053      | \$64,995 | \$80,937  | \$23.58     | \$31.25 | \$38.91 |
| Deputy Sheriff-Recruit           | N                   | 206          | \$49,053      | \$64,995 | \$80,937  | \$23.58     | \$31.25 | \$38.91 |
|                                  |                     |              |               |          |           |             |         |         |
| Deputy Sheriff                   | N                   | 207          | \$51,506      | \$68,245 | \$84,984  | \$24.76     | \$32.81 | \$40.86 |
| Investigator                     | N                   | 207          | \$51,506      | \$68,245 | \$84,984  | \$24.76     | \$32.81 | \$40.86 |
|                                  |                     |              |               |          |           |             |         |         |
| Deputy First Class               | N                   | 208          | \$53,824      | \$71,316 | \$88,809  | \$25.88     | \$34.29 | \$42.70 |
|                                  |                     |              |               |          |           |             |         |         |
| Fire Medic II                    | N                   | 209          | \$56,245      | \$75,249 | \$92,805  | \$27.04     | \$36.18 | \$44.62 |
| Forensic Examiner                | N                   | 209          | \$56,245      | \$72,355 | \$92,805  | \$27.04     | \$34.79 | \$44.62 |
| Digital Forensic Examiner        | N                   | 209          | \$56,245      | \$72,355 | \$92,805  | \$27.04     | \$34.79 | \$44.62 |
| Senior Deputy                    | N                   | 209          | \$56,245      | \$72,355 | \$92,805  | \$27.04     | \$34.79 | \$44.62 |
| Paramedic/Intermediate           | N                   | 209          | \$56,245      | \$72,355 | \$92,805  | \$27.04     | \$34.79 | \$44.62 |
|                                  |                     |              |               |          |           |             |         |         |
| Corporal-Sheriff's Office        | N                   | 210          | \$58,777      | \$77,879 | \$94,157  | \$28.26     | \$37.44 | \$45.27 |
|                                  |                     |              |               |          |           |             |         |         |
| Master Fire Medic                | N                   | 211          | \$7,422       | \$81,383 | \$101,346 | \$3.57      | \$39.13 | \$48.72 |
|                                  |                     |              |               |          |           |             |         |         |
| Fire & EMS Lieutenant            | N                   | 212          | \$65,414      | \$86,673 | \$107,933 | \$31.45     | \$41.67 | \$51.89 |
| Sergeant-Sheriff's Office        | N                   | 212          | \$65,414      | \$86,673 | \$107,933 | \$31.45     | \$41.67 | \$51.89 |
|                                  |                     |              |               |          |           |             |         |         |
| Lieutenant-Sheriff's Office      | N                   | 213          | \$69,666      | \$92,308 | \$114,949 | \$33.49     | \$44.38 | \$55.26 |
| Emergency Management Coordinator | E                   | 213          | \$69,666      | \$92,308 | \$114,949 | \$33.49     | \$44.38 | \$55.26 |
|                                  |                     |              |               |          |           |             |         |         |
| Fire & EMS Captain               | E                   | 214          | \$74,194      | \$98,307 | \$122,421 | \$35.67     | \$47.26 | \$58.86 |
|                                  |                     |              |               |          |           |             |         |         |

ISLE OF WIGHT COUNTY, VIRGINIA  
POSITION CLASSIFICATION AND COMPENSATION PLAN  
2024- 2025 Fiscal Year effective 7/1/2024

|                          |                     |              | Annual Salary |           |           | Hourly Rate |         |         |
|--------------------------|---------------------|--------------|---------------|-----------|-----------|-------------|---------|---------|
| Job Title                | Exempt<br>Nonexempt | Pay<br>Grade | Min           | Mid       | Max       | Min         | Mid     | Max     |
| Captain-Sheriff's Office | E                   | 215          | \$79,016      | \$104,697 | \$130,377 | \$37.99     | \$50.34 | \$62.68 |
| Battlaion Chief          | E                   | 215          | \$79,016      | \$104,697 | \$130,377 | \$37.99     | \$50.34 | \$62.68 |
| Fire Marshall            |                     |              |               |           |           |             |         |         |
|                          |                     |              |               |           |           |             |         |         |
|                          |                     |              |               |           |           |             |         |         |
| Major-Sheriff's Office   | E                   | 216          | \$84,153      | \$138,056 | \$138,852 | \$40.46     | \$66.37 | \$66.76 |
|                          |                     |              |               |           |           |             |         |         |
|                          |                     |              |               |           |           |             |         |         |
| Chief of Fire and Rescue | E                   | 217          | \$95,093      | \$125,998 | \$156,903 | \$45.72     | \$60.58 | \$75.43 |
|                          |                     |              |               |           |           |             |         |         |
|                          |                     |              |               |           |           |             |         |         |
|                          |                     |              |               |           |           |             |         |         |

## GENERAL PAY PLAN-PART TIME

| Job Title | Exempt<br>Nonexempt | Pay<br>Grade | Annual Salary |          |          | Hourly Rate |         |         |
|-----------|---------------------|--------------|---------------|----------|----------|-------------|---------|---------|
|           |                     |              | Min           | Mid      | Max      | Min         | Mid     | Max     |
|           | N                   | 101          | \$27,560      | \$35,000 | \$43,000 | \$13.25     | \$16.83 | \$20.67 |
|           | N                   | 101          | \$27,560      | \$35,000 | \$43,000 | \$13.25     | \$16.83 | \$20.67 |
|           | N                   | 101          | \$27,560      | \$35,000 | \$43,000 | \$13.25     | \$16.83 | \$20.67 |

|                                       |   |     |          |          |          |         |         |         |
|---------------------------------------|---|-----|----------|----------|----------|---------|---------|---------|
| Book Keeper/ Scorekeeper              | N | 102 | \$28,074 | \$36,897 | \$45,720 | \$13.50 | \$17.74 | \$21.98 |
| Counselor                             | N | 102 | \$28,074 | \$36,897 | \$45,720 | \$13.50 | \$17.74 | \$21.98 |
| Visitor Center Advisor                | N | 102 | \$28,074 | \$36,897 | \$45,720 | \$13.50 | \$17.74 | \$21.98 |
| Site Supervisor Recreation Leader     | N | 104 | \$28,074 | \$36,897 | \$45,720 | \$13.50 | \$17.74 | \$21.98 |
| Custodial Worker                      | N | 102 | \$28,074 | \$36,897 | \$45,720 | \$13.50 | \$17.74 | \$21.98 |
| Athletic Clockkeeper/Bookkeeper       | N | 102 | \$28,074 | \$36,897 | \$45,720 | \$13.50 | \$17.74 | \$21.98 |
| Junior Counselor                      | N | 102 | \$28,074 | \$36,897 | \$45,720 | \$13.50 | \$17.74 | \$21.98 |
| Market Event Assistant                | N | 102 | \$28,074 | \$36,897 | \$45,720 | \$13.50 | \$17.74 | \$21.98 |
| Refuse and Recycling Center Attendant | N | 102 | \$28,074 | \$36,897 | \$45,720 | \$13.50 | \$17.74 | \$21.98 |
| Recreation Assistant (Aide)           | N | 102 | \$28,074 | \$36,897 | \$45,720 | \$13.50 | \$17.74 | \$21.98 |
|                                       |   | 103 | \$31,567 | \$41,488 | \$51,409 | \$15.18 | \$19.95 | \$24.72 |
| Cashier                               | N | 105 | \$34,803 | \$45,740 | \$56,678 | \$16.73 | \$21.99 | \$27.25 |