

Agenda
Board of Supervisors
Isle of Wight County
April 24, 2025

1. Call to Order (6:00 P.M.)
2. Approval of Agenda
3. Invocation
4. Public Hearings
 - A. Proposed FY2025-26 Operating Budget, Capital Budget, and Related Ordinances
Public Hearing on the Proposed Operating and Capital Budgets for Fiscal Year 2025-26 and Related Ordinances
5. County Administrator's Report
 - A. Proposed FY2025-26 Operating and Capital Budgets
Discussion of the Proposed FY2025-26 Operating and Capital Budgets
6. Adjournment

ISSUE:

Public Hearing on the Proposed Operating and Capital Budgets for Fiscal Year 2025-26 and Related Ordinances

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 and related ordinances.

The proposed FY2025-26 Operating and Capital Budget includes an advertised General Fund Operating Budget of \$113,265,012 and a Capital Budget of \$12,873,000. The proposed FY2025-26 Operating Budget for Isle of Wight County Schools is \$99,734,024 with a local contribution of \$36,367,849.

The public hearing has been properly advertised.

BUDGETARY IMPACT:

None.

RECOMMENDATION:

Conduct a Public Hearing. Per the Code of Virginia, the Board is required to wait at least 7 days before action can be taken relative to the operating and capital budgets.

ATTACHMENTS:

Description	Type	Upload Date
Budget Ordinance	Ordinance	4/24/2025
Proposed FY2025-26 Fee Schedule	Backup Material	4/24/2025
Proposed FY25-26 General Fund Revenues	Backup Material	4/24/2025
Proposed FY25-26 General Fund Expenditures	Backup Material	4/24/2025
Proposed FY25-26 Capital Projects Budget	Backup Material	4/24/2025

**AN ORDINANCE APPROVING THE COUNTY OPERATING AND CAPITAL
BUDGET AND APPROPRIATING FUNDS FOR EXPENDITURES
CONTEMPLATED DURING THE FISCAL YEAR BEGINNING JULY 1, 2025 AND
ENDING JUNE 30, 2026, AND REGULATING THE PAYMENT OF MONEY OUT
OF THE COUNTY TREASURY**

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

- Section 1: Except as provided in Section 2 of this Ordinance, the County of Isle of Wight, Virginia, Proposed Annual Operating and Capital Budget, Fiscal Year 2025-2026 dated April 1, 2025, along with the associated Uniform Fee Schedule attached hereto as Exhibit A (hereinafter referred to as the “County Budget”), and submitted by the County Administrator, as amended by the Isle of Wight County Board of Supervisors, is approved as the County Budget for the fiscal year beginning July 1, 2025, and ending June 30, 2026.
- Section 2: The County Budget shall be subject to transfers authorized by law and to such further amendments by ordinance, pursuant to Section 15.2-2507 of the Code of Virginia (1950, as amended), as the Board of Supervisors may deem appropriate.
- Section 3: The amount named in the County Budget, as amended, for County operations for the fiscal year beginning July 1, 2025, and ending June 30, 2026, in the following fund amounts are hereby appropriated from the revenues of the County for use by the various funds of the County Government referenced in said budget for the said fiscal year. Any appropriation to a specific fund but identified as a revenue source in another fund is specifically designated and restricted for accounting and transfer purposes only and not for any other expenditure from the source fund.

Fund	2025-2026
General Fund	113,265,012
Debt Service Fund	945,130
County Fair Fund	475,050
E911 Fund	3,372,472
Children's Services Act Fund	618,411
Grants Fund	704,631
Governmental Capital Projects Fund	10,873,000
Social Services Fund	5,608,498
Public Utility Fund	13,186,043
Public Utility Capital Fund	2,000,000
Stormwater Fund	1,302,579
Technology Services Fund	1,973,737
Risk Management Fund	1,062,634
Opioid Abatement Fund	46,574

- Section 4: Except as it may be amended from time to time in accordance with applicable law by the Isle of Wight County Board of Supervisors, at the request of the Isle of Wight County School Board, the Isle of Wight County School Operating and Capital Budget, Fiscal Year 2025-2026, dated [REDACTED], 2025, and submitted to the Isle of Wight County Administrator by the School Superintendent for consideration by the Isle of

Wight County Board of Supervisors, is approved, as amended, as the annual budget for educational purposes for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026.

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

Total Funds Budgeted	\$99,734,024
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Section 6: All payments from funds shall be made in accordance with general law and applicable ordinances and resolutions of the County, except as otherwise specifically provided herein; *provided, however*, that payments from the funds appropriated for the support, maintenance and operation of the Public Schools of the County shall be made by the County Treasurer upon warrants drawn by the proper officer or officers of the School Board of the County; *and provided further* that payments from the funds appropriated for expenditures of the Department of Social Services shall be made by the County Treasurer upon presentation of warrants drawn by the Social Services Director and approved by the Isle of Wight County Board of Social Services.

Section 7: The Board of Supervisors hereby authorizes the issuance and sale of the County’s revenue anticipation note or notes (the "Note" or "Notes"), pursuant to Section 15.2-2629 of the Code of Virginia (1950, as amended) (the "Virginia Code"), in the aggregate principal amount of up to \$25,000,000 in anticipation of the collection of the taxes and revenues of the County for the fiscal year ending June 30, 2026. If either the County Administrator or County Treasurer deems that the cash flow needs and the financial condition of the County warrant the issuance of a Note or Notes, the County Administrator or the County Treasurer (each hereinafter referred to as the "County Representative") is authorized and directed to accept a proposal or proposals for the purchase of the Note or Notes and to approve the terms of the Note or Notes, provided that the aggregate principal amount of the Notes shall not exceed \$25,000,000, none of the Notes shall mature later than June 30, 2026, and no interest rate on any of the Notes shall exceed 7%. The County Representative and the Clerk of the Board of Supervisors (the "Clerk") are hereby authorized and directed to execute an appropriate negotiable Note or Notes and to affix the seal of the County thereto and such County Representative is authorized and directed to deliver the Note or Notes to the purchaser thereof. The County Representative, and such officers and agents of the County as the County Representative may designate, are hereby authorized and directed to take such further action as they deem necessary regarding the issuance and sale of the Note or Notes and all actions taken by such officers and agents in connection with the issuance and sale of the Note or Notes are ratified and confirmed.

Section 8: The Board of Supervisors hereby authorizes the lease financing of various County vehicles and equipment essential to the performance of governmental functions as provided for in the adopted Fiscal Year 2025-2026 County Budget. The funds made available under the lease will be deposited with a banking institution pursuant to an Escrow Agreement following procurement of a financial institution in accordance with the Virginia Public Procurement Act. The County Administrator is authorized to execute the lease agreement and financing documents on behalf of the County and the

County Clerk shall affix the official seal of the County to the Financing Documents and attest the same.

- Section 9: The amounts appropriated by this Ordinance shall be expended for the purpose of operating the County government during the 2025-2026 Fiscal Year; and, with the exception of the items the payment of which is fixed by law, shall be expended in such proportions as may be authorized by the County Administrator from time to time.
- Section 10: All outstanding encumbrances, by contract or fully executed purchase order, as of June 30, 2025, shall be offset by an equal amount of assigned Fund Balance for expenditure in the subsequent fiscal year; *provided, however*, that if performance of a contract or purchase order has been substantially completed, an expenditure and estimated liability shall be recorded in lieu of an encumbrance. All restricted or assigned fund balance project or program balances standing on the books of the County at the close of business for the fiscal year ending June 30, 2025 in the amount of \$50,000,000 or less that have not been expended or lawfully obligated or encumbered are hereby reappropriated to be used to fund the purposes, programs, or projects for which the funds were appropriated.
- Section 11: Notwithstanding the provisions of Section 10, all funds appropriated for Public Schools which are unexpended at year-end shall revert back to the County's General Fund pursuant to Section 22.1-100 of the Code of Virginia.
- Section 12: The payment and settlement, made during the 2025-2026 Fiscal Year, of any claim of any kind against the County; and final judgments, with interest and costs, obtained against the County during the 2023-2025 Fiscal Year, shall be paid upon the certification of the County Attorney and the order of the County Administrator from funds appropriated to the Risk Management Fund; or from the funds appropriated for the expenditures of the Fund involved in the subject matter of the claim or judgment; or from the General Fund; as the County Administrator shall find necessary.
- Section 13: Except as otherwise specifically required by law or approved by the Board of Supervisors by resolution, any salary or wage expenditure, and any expenditure of any kind or description having the effect of a salary or wage payment, shall be made only for a position, the description of which is identified in the County Pay and Compensation Plan or which has received prior approval of the Board of Supervisors. Any other expenditure shall be calculated to result in total expenditures within the plan stated in a specific County Budget account, except that transfers of unexpended and unencumbered balances or portions thereof, initiated by a department director and approved by the County Administrator, are permitted between accounts.
- Section 14: The County Administrator is authorized and directed to do all lawful things necessary to implement and administer the County Budget for Fiscal Year 2025-2026.
- Section 15: All ordinances and resolutions, or parts thereof, in conflict with the provisions of this Ordinance, to the extent of such conflict, are repealed.
- Section 16: This Ordinance shall be in effect on and after July 1, 2025, and it shall not be published.

Adopted this _____ day of May, 2025.

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

Attest:

Katheryn L. Mayes, Clerk

Approved as to form:

Robert W. Jones, Jr.
County Attorney

EXHIBIT A

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

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

FEES	FY2024-25	FY2025-26
ANIMAL CONTROL		
Animal License:		
Pet License (1 Year)	10.00	10.00
Pet License (Lifetime)	50.00	50.00
Kennel I (5-19 dogs)	35.00	35.00
Kennel II (20+ dogs)	\$5 per each additional 10 dogs (not to exceed 50 dogs)	\$5 per each additional 10 dogs (not to exceed 50 dogs)
Impound Fee	20.00	20.00
Daily Kennel Fee	10.00	10.00
Adoption Fees:		
Canines	90.00	90.00
Felines	75.00	75.00
Felines (FEL V/FIV tested	95.00	95.00
Microchip	35.00	35.00
Quarantine Fee	100.00	100.00
Dangerous Dog Registration Fee	150.00	150.00
Hybrid Canine Permit Fee	50.00	50.00
Feral Cat Caregiver Fee	5.00	5.00
Pet Shop Operation/Dealer Fee	50.00	50.00
CLERK OF THE CIRCUIT COURT		
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 fee	1/3 of State fee
County Wills and Administration	1/3 of State fee	1/3 of State fee
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 > \$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

FEES	FY2024-25	FY2025-26
CLERK OF THE CIRCUIT COURT		
Local Fines	varies	varies
Court Appointed Attorney Fees	varies	varies
List of Heirs or Affidavit	25.00	25.00
Local Health Care Fund	25.00	25.00
COMMISSIONER OF THE REVENUE		
Custom Query, Tape, CD-ROM (material + programmers time)	35.00	35.00
Land Use Application	50.00	50.00
Rehabilitated Structure Application Fee	25.00	25.00
Application for Tax Exempt Status for Real & Personal Property Taxes	Cost of advertisement for Public Hearing (requires a \$500 deposit)	Cost of advertisement for Public Hearing (requires a \$500 deposit)
COURT SERVICES UNIT		
Parental contribution toward cost of local group home placement	1/2 of child support guidelines amount	1/2 of child support guidelines amount
FINANCE		
Child Support Processing Fees	5.00 per Child Support Order (per pay)	5.00 per Child Support Order (per pay)
Garnishment Processing Fees	5.00 per Garnishment Order (per pay)	5.00 per Garnishment Order (per pay)
EMERGENCY MEDICAL SERVICES		
Basic Life Support (BLS)	450.00	450.00
Advanced Life Support (ALS1)	650.00	650.00
Advanced Life Support (ALS2)	800.00	800.00
Loaded Patient Mileage	11.25	11.25
Medical Records Request	35.00	35.00
Subpeona Copies	10.00 + 0.50/page	10.00 + 0.50/page
False Alarm Fee		
First False Alarm	0.00	0.00
Second False Alarm	0.00	0.00
Third False Alarm	100.00	100.00
Fourth False Alarm	250.00	250.00
Fifth False Alarm	500.00	500.00

Fees	FY2024-25	FY2025-26
GENERAL		
Annual Operating Budget	Cost for reproducing	Cost for reproducing
Capital Improvement Budget and Plan	Cost for reproducing	Cost for reproducing
Comprehensive Annual Financial Report	Cost for reproducing	Cost for reproducing
Copies	0.50/page	0.50/page
FOIA Requests	0.50/page + Hourly Rate of Staff Time	0.50/page + Hourly Rate of Staff Time
Printed Materials	Cost	Cost
Request for Street Name Change	250.00	250.00
GENERAL DISTRICT COURT		
Fines & Forfeitures	varies	varies
Sheriff's Fees	12.00	12.00
Court Appointed Attorneys	120.00 per case (\$445 max)	120.00 per case (\$445 max)
Courthouse Construction	3.00	3.00
Courthouse Security	20.00	20.00
E-Summons	5.00 per traffic/criminal case	5.00 per traffic/criminal case
Jail Admission Fee	25.00	25.00
GEOGRAPHIC INFORMATION SYSTEM		
Custom Services	40.00/hour	40.00/hour
Map Printing Up to Legal Size	2.00	2.00
Map Printing 11x17	2.00	2.00
Map Printing 24x36	7.00	7.00
Map Printing 36x48	10.00	10.00
Map Printing Larger Than 36x48	10.00 plus 0.25 per linear inch over 48"	10.00 plus 0.25 per linear inch over 48"
Local Produced Digital GIS Data	15.00 per item	15.00 per item
Virginia Base Mapping Program Data	Per State Rate	Per State Rate
High-Resolution (0.25 ft) 2009 STH Intermodal Park	25.00 per 2500x2500 tile	25.00 per 2500x2500 tile
High-Resolution (0.25 ft) 2009 STH Intermodal Park	500.00 for all	500.00 for all
INSPECTIONS		
Minimum Permit Fee	85.00	85.00
Re-Inspection 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

Fees	FY2024-25	FY2025-26
INSPECTIONS		
Technology Fee	5% of Permit Fee	5% of Permit Fee
New Construction		
Up to 40,000 sq ft	0.20/ sq ft (minimum \$85)	0.20/ sq ft (minimum \$85)
40,000 sq ft and above	0.15/ sq ft	0.15/ sq ft
Piers	85.00	85.00
Pools:		
In-ground	125.00	125.00
Above-ground	85.00	85.00
Reating Wall	85.00	85.00
Towers	85.00	85.00
Alterations	.15/ sq ft (minimum \$85)	.15/ sq ft (minimum \$85)
Mobile Homes:		
Blocking	85.00	85.00
Plumbing	85.00	85.00
Electrical	85.00	85.00
Mechanical	see mechanical fee schedule	see mechanical fee schedule
Demolition		
Main Buildings or Structures	85.00	85.00
Accessory Buildings or Structures	85.00	85.00
Signs	85.00 per sign	85.00 per sign
Tents and Other Temporary Structures	85.00 (900+ sq feet)	85.00 (900+ sq feet)
Chimney, Fireplace, etc	85.00	85.00
Plans Examination:		
Commercial	250.00	250.00
Residential	150.00	150.00
Appeals	175.00	175.00
Plumbing:		
Basic Permit Fee	85.00	85.00
Residential	85.00 + 10.00/bath or 1/2 bath	85.00 + 10.00/bath or 1/2 bath
Commercial	85.00 + 10.00/per fixture	85.00 + 10.00/per fixture
Sewers, Manholes, Storm Drains, Area Drains, or Devices	25.00 each (minimum \$85)	25.00 each (minimum \$85)
Electrical		
New service equipment		
0-200 amps	85.00	85.00
201-400 amps	100.00	100.00
401-600 amps	125.00	125.00
601+ amps	125.00 + 20.00 per 50 amps above 600	125.00 + 20.00 per 50 amps above 600
Service upgrades and relocation of service equipment	85.00	85.00

Fees	FY2024-25	FY2025-26
INSPECTIONS		
Temporary Service Poles	85.00 (at the beginning of construction)	85.00 (at the beginning of construction)
Service connection prior to final inspection	85.00	85.00
Reconnection fee	85.00	85.00
Connections and outlets	85.00	85.00
Mechanical and Gas		
Basic permit fee for New Construction and Equipment replacement/repair		

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

PARKS & RECREATION		
Adult Kickball	50.00	50.00
Fall Co-ed Softball	400.00	400.00
Spring Co-ed Softball	400.00	400.00
Fall Men's Softball	400.00	400.00
Spring Men's Softball	400.00	400.00
Basketball	75.00	75.00
Basketball Early Registration Discount	10.00	10.00
Basketball multi child discount (2nd child /3rd child)	4.00/2.00	4.00/2.00
Cheer	38.00 plus cost of uniform	38.00 plus cost of uniform
Fall soccer	75.00	75.00
Fall Soccer Early Registration Discount	10.00	10.00
Fall Soccer multi child discount (2nd child /3rd child)	4.00/2.00	4.00/2.00
Spring Soccer	75.00	75.00
Spring Soccer Early Registration Discount	10.00	10.00
Spring Soccer multi child discount (2nd child /3rd child)	4.00/2.00	4.00/2.00
Summer Camp Early Registration	10.00	10.00
Summer Camp Registration	20.00	20.00
~~Summer Camp Weekly~~	~~60.00~~	~~60.00~~
~~Summer Camp Extended- Fridays~~	~~25.00~~	~~25.00~~
Summer Camp - Windsor	85.00	85.00
Before and After School Registration	10.00	10.00
Before and After School (Morning Only) Weekly	30.00	30.00
Before and After School (Afternoon Only) Weekly	30.00	30.00
Before and After School (Both) Weekly	50.00	50.00
Spring Break Camp	65.00	65.00
Senior Day Trips Apple /Peach Orchard	45.00	45.00
Senior Trip	Cost	Cost
Nike Park Shelter A		
Shelter A only (50 people or less)	50.00	50.00
Shelter A and surrounding tables (51 - 200 people)	90.00	90.00
Shelter A and Area B (200-250)	130.00	130.00
Park Event Fee if over 251 (251-325) In addition to rent	35.00	35.00
Park Event Fee if over 251 (326-400) In addition to rent	55.00	55.00
Park Event Fee if over 251 (401-599) In addition to rent	100.00	100.00
Park Event Fee if over 251 (600++) In addition to rental	150.00	150.00
Electricity fee	15.00	15.00
Nike Park Shelter B		
Wooded Picnic Area (max 65)	25.00	25.00

Fees	FY2024-25	FY2025-26
Camptown Park		
Shelter (max 100)	50.00	50.00
Electricity fee	15.00	15.00
Park Event (more than the shelter) 100-250	20.00	20.00
Park Event (more than the shelter) 250 +	40.00	40.00
Fort Boykin Park		
Shelter Rental Only (50 or less)	50.00	50.00
Park Event (more than the shelter) 4 hours	75.00	75.00
Park Event (more than the shelter) Full Day	125.00	125.00
Heritage Park		
Park Only (outside of fenced-in Fairgrounds)	3,500.00	3,500.00
Shelters Only	500.00	500.00
Joel C. Bradshaw Fairgrounds w/Shelters	4,000.00	4,000.00
Park and Fairgrounds w/ Shelters	4,500.00	4,500.00
Rodeo Arena	500.00	500.00
Demolition Derby Arena/Tractor Pull Track	500.00	500.00
Electricity Fee	15.00	15.00
Security Deposit (Refundable)	250.00	250.00
Nike Park REC HALL (max 80)		
Meeting Civic Groups - Residents (2 HRS)	15.00	15.00
Meeting Civic Groups - NON Residents (2 HRS)	30.00	30.00
Meeting Civic Groups - Additional hours	10.00	10.00
Program/ Banquet - Residents (3HRS)	50.00	50.00
Program/ Banquet - Residents Additional hours	15.00	15.00
Program/ Banquet - NON Residents (3HRS)	85.00	85.00
Nike Park Senior Center Building B (max 35)		
Meeting Civic Groups - Residents (2 HRS)	15.00	15.00
Meeting Civic Groups - NON Residents (2 HRS)	30.00	30.00
Meeting Civic Groups - Additional hours	10.00	10.00
Program/ Banquet - Residents (3HRS)	50.00	50.00
Program/ Banquet - Residents Additional hours	15.00	15.00
Program/ Banquet - NON Residents (3HRS)	85.00	85.00
Otelia J. Rainey Center (max 40)		
Meeting Civic Groups - Residents (2 HRS)	15.00	15.00
Meeting Civic Groups - NON Residents (2 HRS)	30.00	30.00
Meeting Civic Groups - Additional hours	10.00	10.00
Program/ Banquet - Residents (3HRS)	50.00	50.00

Fees	FY2024-25	FY2025-26
PARKS & RECREATION		
Program/ Banquet - Residents Additional hours	15.00	15.00
Program/ Banquet - NON Residents (3HRS)	85.00	85.00
Facility Rental - Athletic Fields		
Residents (Full Day / Half Day)	50/30.00	50/30.00
Lights Residents per 2 HRS (Full Day / Half Day)	35/35.00	35/35.00
NON Residents (Full Day / Half Day)	80/50.00	80/50.00
Lights NON Residents per 2 HRS (Full Day / Half Day)	45/45.00	45/45.00
Athletic field Preparation		
Dragging no lines	15.00	15.00
Dragging with lines	25.00	25.00
Softball Field Tournament Use		
Half Day (under 4 HRS)	75.00	75.00
Full Day (Over 4 HRS)	150.00	150.00
Additional Motorized Drags (each time)	10.00	10.00
Additional Lines by P&R (each time)	10.00	10.00
Additional Materials Fee (Rain Event)	25.00	25.00
Install and Remove temporary outfield fencing (per fie	100.00	100.00
Extended Hours beyond 8am to 8pm per hour	25.00	25.00
Soccer Fields General Use		
Single field up to 2 hours (Residents/Non Residents)	25/40.00	25/40.00
Single field Half Day 2-4 hours (Residents/Non Reside	35/50.00	35/50.00
Single field Full Day Over 4 hours (Residents/Non Res	50/80.00	50/80.00
Paint per field	30.00	30.00
Fee Waivers / Discounts		
IWC Employees with ID Badge : P& R programs	5.00	5.00
IWC Employees with ID Badge : Rentals 10%	10.00%	10.00%
Tyler's Beach Docking Fee per Vessel	250.00	250.00
Isle of Wight County Fair		
Commercial Vendor (Outside Space 20 x 20)	375.00	375.00
Commercial Vendor (outside pay before July)	350.00	350.00
Commercial Vendor (Inside Space 10 x 10)	275.00	275.00
Commercial Vendor (inside pay before July)	250.00	250.00
NonProfit Vendor (outside and inside space 10 x 10)	50.00	50.00
NonProfit Vendor (fundraiser)	75.00	75.00
Food Vendor 25 x 25 (full menu)	825.00	825.00

Fees	FY2024-25	FY2025-26
PARKS & RECREATION		
Food Vendor 25 x 25 (full menu) (pay before May 1)	800.00	800.00
Food Vendor 25 x 25 (novelty)	525.00	525.00
Food Vendor 25 x 25 (novelty) (pay before May 1)	500.00	500.00
Craft Vendor (10 x 10)	175.00	175.00
Craft Vendor (10 x 10) (pay before July 1)	150.00	150.00
Craft Vendor (10 x 20)	250.00	250.00
Craft Vendor (10 x 20) (pay before July 1)	225.00	225.00
Craft Vendor (10 x 20) Additional Outside Tent Space	85.00	85.00
Craft Vendor (10 x 10) Additional Outside Tent Space	50.00	50.00
Tables	5.00	5.00
Employee Discount	5.00 (online only)	5.00 (online only)
Sunday Veterans Discount	5.00 off regular admission with ID	5.00 off regular admission with ID
Chairs	1.00	1.00
Senior Citizens (Ages 55 and up)	1.00 admission for 3 HRS on one day at the Fair for ages 55 and up	1.00 admission from 10am-2pm on Friday
Elementary Age Admission (Ages6-12)	1.00 admission 10am - 2pm on Friday	1.00 admission 10am - 2pm on Friday
Vendor One Day Passes	10.00	10.00
Daily Admissions	10.00 online, 15.00 gate (ages 13 and up), 8.00 online, 10.00 gate (ages 6-12), 5 and under are free	10.00 online, 15.00 gate (ages 13 and up), 8.00 online, 10.00 gate (ages 6-12), 5 and under are free
Car Load Night	50.00 online, 55.00 per car gate (8 people car limit and includes admission and midway rides, 15.00 single entry each guest is age 6 or older	55.00 online, 60.00 per car gate (8 people car limit and includes admission and midway rides, 15.00 single entry each guest is age 6 or older
Seafood Fest - Ages 13 and up	40.00 online sales per person, 45.00 per person at gate, 1 ticket includes all you can eat seafood and beverages	40.00 online sales per person, 45.00 per person at gate (ages 13 and up), 1 ticket includes all you can eat seafood and beverages for 1 person
Seafood Fest - Ages 6-12		20.00 online sales per person, 25.00 per person at gate (ages 6-12), 1 ticket includes all you can eat seafood and beverages for 1 person (Ages 5 and under FREE)

Fees	FY2024-25	FY2025-26
PARKS & RECREATION		
Truck & Tractor Pull	35.00 online, 45.00 gate for Truck VIP Spots;15.00 online, 20.00 Admission Price (ages 12 and up), 8.00 online, 10.00 (ages 6-11) free for ages 5 and under	40.00 online, 45.00 gate for Truck VIP Spots;15.00 online, 20.00 Admission Price (ages 12 and up), 8.00 online, 10.00 (ages 6-11) free for ages 5 and under
Pageant	Registration 75.00	Registration 75.00
Demolition Derby	15.00 online, 20.00 gate (ages 12+); 8.00 online, 10.00 gate (ages 6-11)	15.00 online, 20.00 gate (ages 12+); 8.00 online, 10.00 gate (ages 6-11); free for ages 5 and under
Car Show	20.00 early registration; 25.00 registration at gate	25.00 registration at gate
PLANNING & ZONING		
Zoning Permit	35.00	35.00
Rezoning		
Regular Rezoning	1,500.00	1,500.00
Conditional Zoning Amendment w/ Public Hearing	1,500.00	1,500.00
Conditional Zoning Amendment w/ No Public Hearing	250.00	250.00
Conditional Use Permit	1,500.00	1,500.00
Special Use Permit	1,500.00	1,500.00
Amend Conditional Use or Special Use Permit	1,500.00	1,500.00
Chesapeake Bay Exception	1,500.00	1,500.00
RPA Modification Request	35.00	35.00
Continuance fee for public hearings at applicant's request	750.00	750.00
Commission and Board Exceptions, Appeals and Miscellaneous Approvals	250.00	250.00
Commission and Board Exceptions, Appeals and Miscellaneous Approvals with Public Hearing	900.00	900.00
Comprehensive Plan Amendment	1,500.00	1,500.00
Site Development Plan Review		
Simplified Site Plan	150.00	150.00
Preliminary & Final Site Plan (one-time)	500.00	500.00
Resubmittal fee for Preliminary and Final Site Plans af	350.00 for each occurrence	350.00 for each occurrence
Amendment to an approved Site Plan	150.00	150.00
Board of Zoning Appeals	750.00	750.00
Historical Architectural Review Board	250.00	250.00
Zoning Confirmation/Interpretation Letter	100.00	100.00
Wetlands	750.00	750.00

Fees	FY2024-25	FY2025-26
PLANNING & ZONING		
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	13.00	13.00
Zoning Notice Sign	First 5 signs are included in application fee; additional signs are \$7 each	First 5 signs are included in application fee; additional signs are \$7 each
Surety Administrative Fee - Renewal	250.00	250.00
Codes Enforcement Administrative Fee	150.00	150.00
Special Entertainment Permit Fee	100.00	100.00
PUBLIC UTILITIES		
Delinquency Fees		
Disconnect/Reconnect of Water Service	75.00	100.00
Administration Fee	25.00	40.00
Late Fee	1.5% or 3.00, whichever is greater	1.5% or 3.00, whichever is greater
Insufficient Funds	50.00	50.00
DMV Stop	20.00	20.00
Tampering Fee to include Illegal Connect/Reconnect	70.00	250.00
Theft, per day in addition to estimated fees	150.00	300.00
New Account Fees	30.00	30.00
Water Deposit	120.00	120.00
Sewer Deposit	90.00	90.00
Fire Hydrant Meter Deposit	1,000.00	2,000.00
Utility Infrastructure Inspection Fees:		
Multi-Family/Commercial/Industrial	Disturbed Area x 400.00/Acre (2,800.00 min/20,000.00 max also encompasses stormwater inspections)	Disturbed Area x 420.00/Acre (2,800.00 min/20,000.00 max also encompasses stormwater 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

Fees	FY2024-25	FY2025-26
PUBLIC UTILITIES		
Water:		
Meter Charge:		
5/8-3/4 inch	33.14	34.00
1 inch	109.15	109.15
1 1/2 inch	123.44	123.44
2 inch	167.61	167.61
Fire Hydrant Meter Deposit	167.61	167.61
Consumption Chages (Rate per 1,000 Gallons):		
0-50,000 gal.	13.15	13.81
Over 50,000 gal.	7.75	8.10
Un-metered (Bi-monthly)	Un-metered (Bi-monthly)	85.00
~~Residential Connection Fees~~ Availability		
5/8-3/4 inch	4,500.00	5,000.00
1 inch	10,000.00	11,000.00
1 1/2 inch	20,000.00	22,000.00
2 inch	32,000.00	35,200.00
Multi-Residential Facilities (Apartment, Condo, Duplex, etc.)		
Per EDU	4,500.00	5,000.00
Hotel, Motel, Hospital, etc.		
Per EDU	4,500.00	5,000.00
5/8X3/4 Meter Installation Fee		400.00
~~Commercial Connection Fees~~ Availability		
5/8-3/4 inch	6,000.00	6,600.00
1 inch	15,000.00	16,500.00
1 1/2 inch	30,000.00	33,000.00
2 inch	48,000.00	52,800.00
3 inch	90,000.00	99,000.00
4 inch	150,000.00	165,000.00
Fire Hydrant Meter Fee	64.00 plus usage	64.00 plus usage
Sewer:		
Residential Sewer Rate per 1,000 Gallons		
0-15,000 gals	7.00	9.00
15,001 and above	No Charge	5.00
Un-metered (Bi-monthly)	67.00	75.00
Commercial Sewer Rate per 1,000 Gallons		
Hotel, Hospital, Restaurants, Shopping Centers, etc.	7.00	9.00
Industrial Facility Rate per 1,000 Gallons		
0-20,000 gals	7.00	9.00
20,001 and above	5.55	6.50

Fees	FY2024-25	FY2025-26
PUBLIC UTILITIES		
Residential Connection Fees		
5/8-3/4 inch	4,000.00	4,500.00
1 inch	9,300.00	9,500.00
1 1/2 inch	18,600.00	18,800.00
2 inch	29,800.00	30,000.00
Multi-Residential Facilities (Apartment, Condo, Duplex, etc.)		
Per EDU Plus Meter Fee	4,000.00	4,500.00
Hotel, Motel, Hospital, etc.		
Units divided by 5 then multiplied by the fee Plus Meter Fee.	4,000.00	4,500.00
Commercial Connection Fees		
Same as above plus a charge per gross square foot of floor area (\$150,000 max)	0.00	0.00
5/8-3/4 inch	5,600.00	6,160.00
1 inch	14,000.00	15,400.00
1 1/2 inch	28,000.00	30,800.00
2 inch	44,800.00	49,280.00
3 inch	84,000.00	92,400.00
4 inch	140,000.00	154,000.00
Food Service Establishment (FSE) Registration Fee	100.00	100.00
Food Service Reinspection Fee	70.00	150.00
PUBLIC WORKS		
Refuse Collector License Fee	100	100
SHERIFF		
Concealed Handgun Permit Background Investigation	35.00 each	25.00 each
Fingerprinting	10.00	10.00
Incident Reports	5.00	5.00
False Alarm Fee		
First False Alarm	0.00	0.00
Second False Alarm	0.00	0.00
Third False Alarm	50.00	50.00
Fourth False Alarm	75.00	75.00
Fifth and Subsequent False Alarms	150.00	150.00
STORMWATER		
Stormwater Management Fee	4.50 per month/ERU*	3.42 per month/ERU*
* ERU Impervious Area = 3,200 sq. ft.		

Fees	FY2024-25	FY2025-26
Erosion & Sediment Control Fees for Single Family Residential:		
Disturbed Areas (2,500 sq. ft. - 0.99 Acre (Agreement in lieu of E&SC Plan Permit))	Disturbed Areas (2,500 sq. ft. - 0.99 Acre (Agreement in lieu of E&SC Plan Permit))	
Single Family Residential Inspections	Single Family Residential Inspections	
Residential Erosion & Sediment Control and Stormwater Management Surety Bonds		
Disturbed Areas 2,500 - 10,000 sq. ft.	Disturbed Areas 2,500 - 10,000 sq. ft.	
Disturbed Areas (10,000 sq. ft. - 0.49 Acres)	Disturbed Areas (10,000 sq. ft. - 0.49 Acres)	
Disturbed Areas (0.50 Acres - 0.99 Acres)	Disturbed Areas (0.50 Acres - 0.99 Acres)	
Disturbed Areas greater than 1 acre	Disturbed Areas greater than 1 acre	
Commercial Erosion & Sediment Control and Stormwater Surety Bonds		
All cases (\$2000 min.)	surety estimate worksheet required	
Erosion & Sediment Control Inspection Fees for Commercial/Non-Residential:		
Disturbed Areas (2,500 - 9,999 sq. ft.)	Disturbed Areas (2,500 - 9,999 sq. ft.)	
Disturbed Areas (10,000 sq. ft. - 0.49 Acres)	Disturbed Areas (10,000 sq. ft. - 0.49 Acres)	
Disturbed Areas (0.50 Acres - 0.99 Acres)	Disturbed Areas (0.50 Acres - 0.99 Acres)	
Stormwater Infrastructure Inspection Fees:		
Multi-Family/Commercial/Industrial	Multi-Family/Commercial/Industrial	
Subdivisions (Including Linear Projects)	2.5% of total utility construction costs with \$2,800 minimum fee	
VSMP Authority Permit Fees (Includes Plan Review, Admin., Stormwater Inspections, and State GP coverage, if applicable):		

General/Stormwater Management - Small Construction Activity/CBPA Land Disturbing Activity (not subject to GP coverage)/Land Clearing (Single-family detached residential structures within or outside a common plan of development or sale with land disturbance acreage less than 5 acres)	200.00	
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	
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	
Small Construction/Land Clearing Activities (1.0 - 5.0 Acres)	2700.00	
Large Construction/Land Clearing Activities (5.0 - 10 Acres)	3400.00	
Large Construction/Land Clearing Activities (10.0 - 50 Acres)	4500.00	
Large Construction/Land Clearing (50.0 - 100 Acres)	6100.00	
Large Construction/Land Clearing Activities > 100 Acres	9600.00	
Annual Permit Renewal Fees:		
General/Stormwater Management - Small Construction Activity/CBPA Land Disturbing Activity (not subject to GP coverage)/Land Clearing (Single-family detached residential structures within or outside a common plan of development or sale with land disturbance acreage less than 5 acres)	50.00	
Land Disturbing Permit Maintenance for disturbance less than 1.0 Acre	50.00	
Small Construction/Land Clearing Activities < 1.0 Acre (Common Plan of development except for single family detached residential structures)	50.00	
Small Construction/Land Clearing Activities 1.0 Acre - 5.0 acres	400.00	
Large Construction/Land Clearing Activities 5.0 Acres - 10.0 Acres)	500.00	
Large Construction/Land Clearing Activities 10.0 - 50.0 Acres	650.00	
Large Construction/Land Clearing Activities 50.0 - 100.0 Acres)	900.00	
Large Construction/Land Clearing Activities > 100 Acres	1400.00	
General Permit Modification and Review Fees:		

General/Stormwater Management - Small Construction Activity/CBPA Land Disturbing Activity (not subject to GP coverage)/Land Clearing (Single-family detached residential structures within or outside a common plan of development or sale with	20.00	
Small Construction/Land Clearing Activities < 1.0 Acre (includes Common Plan of Development except for single family detached residential structures)	20.00	
Small Construction/Land Clearing Activities 1.0 Acre - 5.0 acres	200.00	
Large Construction/Land Clearing Activities 5.0 Acres - 10.0 Acres)	250.00	
Large Construction/Land Clearing Activities 10.0 - 50.0 Acres	300.00	
Large Construction/Land Clearing Activities 50.0 - 100.0 Acres)	450.00	
Large Construction/Land Clearing Activities > 100 Acres	700.00	
Large Construction/Land Clearing Activities 50.0 - 100.0 Acres)	450.00	
Large Construction/Land Clearing Activities > 100 Acres	700.00	
Recordation fee for Declaration of Covenants and BMP Maintenance Documents (includes recordation plus convenience fee)		
1 to 10 pages	30.00	
11 to 30 pages	45.00	
31 or more pages	70.00	
Storm Drain Medallions (each, includes one Liquid Na	3.00	
County Land Disturbance Permit	0.00	
Erosion & Sediment Control Fees for Single Family Residential		
Initial Processing, Administration, and Plan Review Fee		150.00
Land Disturbing Permit Fee		100.00
Residential E&S Inspection Fee		350.00
Erosion & Sediment Control Fees for Commercial/Non-Residential		
(includes Plan Review, Administration, Permit Fee and E&S Inspections)		
Construction Activity/Land Disturbing Activity/Land Clearing		
Disturbed Areas (2,500 sq ft - 10,000 sq ft)		750.00
Disturbed Areas (10,000 sq ft - 0.99 acres)		900.00
Disturbed Areas (1.0 - 4.99 acres)		1350.00
Disturbed Areas (5.0 - 9.99 acres)		1700.00
Disturbed Areas (10 - 49.99 acres)		2250.00

Fees	FY2024-25	FY2025-26
Disturbed Areas (50 - 99.99 acres)		3050.00
Disturbed Areas (Greater Than 100 acres)		4800.00
Land Disturbing Permit Annual Renewal Fee		
Single Family Residential Land Disturbing Activity		50.00
Construction Activity/Land Disturbing Activity/Land Clearing		
Disturbed Areas (2,500 sq ft - 10,000 sq ft)		50.00
Disturbed Areas (10,000 sq ft - 0.99 acres)		50.00
Disturbed Areas (1.0 - 4.99 acres)		400.00
Disturbed Areas (5.0 - 9.99 acres)		500.00
Disturbed Areas (10 - 49.99 acres)		650.00
Disturbed Areas (50 - 99.99 acres)		900.00
Disturbed Areas (Greater Than 100 acres)		1400.00
Engineering Stormwater Plan Review Fee for Commercial/Non-Residential:		
(for projects within the CBPA with land disturbanxes less than 1 acre not reviewed by DEQ		500.00
Commercial/Non-Residential Erosion & Sediment Control Surety Bonds (\$2,000 minimum)		Based on Construction Estimate plus 25% Contingency (required by Design Engineer)
Commercial/Non-Residential Infrastructure Inspection Fees		
(encompasses public water, sewer, and drainage systems - site specific		
Multi-Family/Commercial/Industrial		Disturbed Area x 400 acre (2,800 min/20,000 max)
Subdivisions (Including Linear Projects)		2.5% of total utility construction costs with 2,800 minimum fee
Miscellaneous Fees:		
Technology Fee	5% of all permit related fees	5% of all permit related fees
Commercial Re-inspection Fees (for failed inspections)	125.00	125.00
Residential Re-inspection Fees (for failed inspections)	50.00	50.00
TOURISM		
Guided Group Tours	\$95 large bus/\$55 small bus	\$95 large bus/\$55 small bus
Individual Guided Tours (Walking)	\$5.00 (w/\$20.00 minimum)	\$5.00 and \$7.00 (w/\$20.00 minimum)
Individual Guided Tours (Van)	\$10.00 (w/\$40.00 minimum)	\$10.00 (w/\$40.00 minimum)

Fees	FY2024-25	FY2025-26
TOURISM		
Food Tours		\$75 per person (minimum 6 participants)
Spring Arts Festival	\$125/booth	\$125/booth + \$75 additional spaces
Spring Vintage Market	\$75/booth + \$50 additional spaces	\$75/booth + \$50 additional spaces
Spring Vintage Market - Pavillion Spaces	\$100/ea + \$75 additional spaces	\$100/ea + \$75 additional spaces
Fall Vintage Market	\$125 early bird/\$150 reg + \$75 additional spaces	\$125/booth + \$75 additional spaces
Pickers Market	\$125/booth + \$75 additional spaces	\$25 Registration + \$25 per Market
Restaurant Week	\$125 Restaurants/\$75 Retail	\$125 Restaurants/\$75 Retail
Evening Mistletoe Market Booth Fee	\$125 early bird/\$150 reg + \$75 additional spaces	\$125 Reg + \$75 additional spaces
Parade Entry Fee	\$30/\$50 Car Clubs	\$40/\$70 Car Clubs
TREASURER		
Return Checks	50.00	50.00
Certified Mail Fees	7.38	7.38
Motor Vehicle License Fee	33.00	33.00
National Guard Motor License Fee	Limit one FREE license per owner	Limit one FREE license per owner
Motorcycle License Fee	18.00	18.00
Farm Vehicle w/"F" Plates	10.00	10.00
Tax Liens	30.00	30.00
Warrant in Debt	30.00	30.00
Distress Seizure	35.00	35.00
90 Day Late Fee	30.00	30.00
Set off Fee	25.00	25.00

ISLE OF WIGHT COUNTY

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 IOW Operating & Capital Budget FY 2025-26

FOR PERIOD 99

ACCOUNTS FOR:			2024	2025	2025	2026	2026	2026	
General Fund			ACTUAL	ORIG BUD	REVISED BUD	REQUESTS	PROPOSED	ADOPTED	COMMENT
1100001	Real Property Taxes								
1100001	411010	RE Current	-43,183,192.48	-47,459,476.00	-47,459,476.00	-51,479,000.00	-51,479,000.00	.00	_____
1100001	411012	RE Delinq	-539,412.53	-750,000.00	-750,000.00	-600,000.00	-600,000.00	.00	_____
1100001	411020	PS Prop	-1,210,054.40	-1,551,300.00	-1,551,300.00	-1,928,000.00	-1,928,000.00	.00	_____
1100001	411030	PP Current	-13,917,330.97	-14,700,000.00	-14,700,000.00	-14,700,000.00	-14,700,000.00	.00	_____
1100001	411032	PP Delinq	-1,742,879.24	-1,300,000.00	-1,300,000.00	-1,500,000.00	-1,500,000.00	.00	_____
1100001	411035	MH Current	-142,504.65	-155,000.00	-155,000.00	-160,000.00	-160,000.00	.00	_____
1100001	411036	MH Delq	-23,567.29	-20,000.00	-20,000.00	-20,000.00	-20,000.00	.00	_____
1100001	411038	Boat/Air	-141,691.81	-130,000.00	-130,000.00	-155,000.00	-155,000.00	.00	_____
1100001	411039	Boat/Air D	-13,339.28	-15,000.00	-15,000.00	-15,000.00	-15,000.00	.00	_____
1100001	411040	M&T Currnt	-5,951,068.41	-6,220,000.00	-6,220,000.00	-6,064,000.00	-6,064,000.00	.00	_____
1100001	411042	M&T Delinq	-77.00	.00	.00	.00	.00	.00	_____
1100001	411044	Equip-Curn	-2,143,452.43	-2,285,000.00	-2,285,000.00	-2,655,000.00	-2,655,000.00	.00	_____
1100001	411045	Equip.-Deq	-1,625.90	.00	.00	.00	.00	.00	_____
1100001	411060	Penalty	-611,971.90	-550,000.00	-550,000.00	-600,000.00	-600,000.00	.00	_____
1100001	411061	Interest	-295,458.61	-250,000.00	-250,000.00	-275,000.00	-275,000.00	.00	_____
	TOTAL Real Property Taxes		-69,917,626.90	-75,385,776.00	-75,385,776.00	-80,151,000.00	-80,151,000.00	.00	_____
1100002	Other Local Tax								
1100002	412010	Local S&U	-4,287,641.22	-4,400,000.00	-4,400,000.00	-5,000,000.00	-5,000,000.00	.00	_____
1100002	412020	Consum Utl	-1,055,970.88	-1,175,000.00	-1,175,000.00	-1,007,000.00	-1,007,000.00	.00	_____
1100002	412023	Consump Tx	-130,144.75	-140,000.00	-140,000.00	-133,000.00	-133,000.00	.00	_____

ISLE OF WIGHT COUNTY

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 IOW Operating & Capital Budget FY 2025-26

FOR PERIOD 99

ACCOUNTS FOR:			2024	2025	2025	2026	2026	2026	
General Fund			ACTUAL	ORIG BUD	REVISED BUD	REQUESTS	PROPOSED	ADOPTED	COMMENT
1100002	412030	BusLic Tax	-1,175,189.45	-1,200,000.00	-1,200,000.00	-1,234,000.00	-1,234,000.00	.00	
1100002	412049	MV Lic Cur	-1,040,452.66	-1,100,000.00	-1,100,000.00	-1,100,000.00	-1,100,000.00	.00	
1100002	412050	MV Lic Del	-48,094.37	-60,000.00	-60,000.00	-48,000.00	-48,000.00	.00	
1100002	412060	Penalty	-14,566.77	-7,000.00	-7,000.00	-10,000.00	-10,000.00	.00	
1100002	412061	Interest	-5,700.66	-4,000.00	-4,000.00	-5,000.00	-5,000.00	.00	
1100002	412071	LocalRecwl	-591,834.53	-600,000.00	-600,000.00	-600,000.00	-600,000.00	.00	
1100002	412100	Lodge Tax	-95,181.17	-90,000.00	-90,000.00	-94,000.00	-94,000.00	.00	
1100002	412110	Meals Tax	-804,158.60	-1,140,000.00	-1,140,000.00	-1,225,000.00	-1,225,000.00	.00	
1100002	412120	ComSaleUse	-479,156.58	-480,000.00	-480,000.00	-480,000.00	-480,000.00	.00	
1100002	412130	BankFranc	-22,385.00	-15,000.00	-15,000.00	-22,000.00	-22,000.00	.00	
TOTAL Other Local Tax			-9,750,476.64	-10,411,000.00	-10,411,000.00	-10,958,000.00	-10,958,000.00	.00	
1100003	Permits, Fees & Licences								
1100003	413010	Animal Lic	-31,903.15	-35,000.00	-35,000.00	-35,000.00	-35,000.00	.00	
1100003	413302	BorrowPit	-69,962.91	-40,000.00	-40,000.00	-70,000.00	-70,000.00	.00	
1100003	413304	LandUseApp	-250.00	.00	.00	.00	.00	.00	
1100003	413305	Trnsfr Fee	-1,385.55	-1,000.00	-1,000.00	-1,000.00	-1,000.00	.00	
1100003	413306	InspTechFe	-24,323.34	-20,000.00	-20,000.00	-20,000.00	-20,000.00	.00	
1100003	413307	Zone-Ord	-96,285.51	-75,000.00	-75,000.00	-75,000.00	-75,000.00	.00	
1100003	413308	Bldg Permt	-543,223.32	-600,000.00	-600,000.00	-550,000.00	-550,000.00	.00	
1100003	413310	Solidwaste	-47,613.00	-40,000.00	-40,000.00	-48,000.00	-48,000.00	.00	
1100003	413328	CncldwpFee	-28,936.00	-40,000.00	-40,000.00	-30,000.00	-30,000.00	.00	

ISLE OF WIGHT COUNTY

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 IOW Operating & Capital Budget FY 2025-26

FOR PERIOD 99

ACCOUNTS FOR:			2024	2025	2025	2026	2026	2026	
General Fund			ACTUAL	ORIG BUD	REVISED BUD	REQUESTS	PROPOSED	ADOPTED	COMMENT
1100003	413330	Prmt Surch	-2,035.80	.00	.00	.00	.00	.00	_____
1100003	413400	ESummons	-12,468.70	-10,000.00	-10,000.00	-12,000.00	-12,000.00	.00	_____
TOTAL Permits, Fees & Licenc			-858,387.28	-861,000.00	-861,000.00	-841,000.00	-841,000.00	.00	_____
1100004 Fines & Forfeitures									
1100004	414011	Crt Fines	-107,333.11	-85,000.00	-85,000.00	-100,000.00	-100,000.00	.00	_____
1100004	414015	IntCrtFine	-5,490.96	-4,500.00	-4,500.00	-5,000.00	-5,000.00	.00	_____
1100004	414020	CoCodeViol	-4,859.27	-5,000.00	-5,000.00	-5,000.00	-5,000.00	.00	_____
TOTAL Fines & Forfeitures			-117,683.34	-94,500.00	-94,500.00	-110,000.00	-110,000.00	.00	_____
1100005 Revenue from Use									
1100005	415011	Int Rev	-2,043,145.56	-1,700,000.00	-1,700,000.00	-1,700,000.00	-1,700,000.00	.00	_____
1100005	415021	Prop Rent	-23,647.26	-175,000.00	-175,000.00	-200,000.00	-200,000.00	.00	_____
1100005	415100	LeaseRev	-200,888.40	.00	.00	.00	.00	.00	_____
1100005	418048	Gain/LsInv	102,495.41	.00	.00	.00	.00	.00	_____
TOTAL Revenue from Use			-2,165,185.81	-1,875,000.00	-1,875,000.00	-1,900,000.00	-1,900,000.00	.00	_____
1100006 Charges for Services									
1100006	416001	SetOffFees	-43,075.03	-100,000.00	-100,000.00	-100,000.00	-100,000.00	.00	_____
1100006	416005	FinAdmFee	-680.00	-500.00	-500.00	-500.00	-500.00	.00	_____
1100006	416010	Crt Secrty	-97,306.51	-100,000.00	-100,000.00	-100,000.00	-100,000.00	.00	_____
1100006	416015	Shrff Fee	-2,204.60	-2,000.00	-2,000.00	-2,000.00	-2,000.00	.00	_____
1100006	416016	Shf Extrad	-2,171.96	-2,000.00	-2,000.00	-2,000.00	-2,000.00	.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 IOW Operating & Capital Budget FY 2025-26

FOR PERIOD 99

ACCOUNTS FOR:			2024	2025	2025	2026	2026	2026	
General Fund			ACTUAL	ORIG BUD	REVISED BUD	REQUESTS	PROPOSED	ADOPTED	COMMENT
1100006	416019	LawLibrary	-9,511.20	-9,000.00	-9,000.00	-9,000.00	-9,000.00	.00	
1100006	416020	CnstrCrtFe	-13,385.24	-12,000.00	-12,000.00	-13,000.00	-13,000.00	.00	
1100006	416021	Cth Const	-21,111.04	-20,000.00	-20,000.00	-20,000.00	-20,000.00	.00	
1100006	416030	Reim CrtAt	-3,732.68	-2,000.00	-2,000.00	-3,000.00	-3,000.00	.00	
1100006	416035	CmAty Fee	-3,422.52	-3,000.00	-3,000.00	-3,000.00	-3,000.00	.00	
1100006	416051	Fingerprin	-360.00	-1,000.00	-1,000.00	-500.00	-500.00	.00	
1100006	416055	Adopt Fee	-12,198.48	-15,000.00	-15,000.00	-12,000.00	-12,000.00	.00	
1100006	416056	Impound	-1,853.58	-1,000.00	-1,000.00	-1,000.00	-1,000.00	.00	
1100006	416057	Quarant	-1,003.92	.00	.00	.00	.00	.00	
1100006	416058	Kennel	-170.00	.00	.00	.00	.00	.00	
1100006	416080	Misc	-2,987.00	.00	.00	.00	.00	.00	
1100006	416321	EMSRevenue	-1,475,235.47	-1,100,000.00	-1,258,000.00	-1,400,000.00	-1,400,000.00	.00	
1100006	416323	RecordsFee	-1,470.00	.00	.00	.00	.00	.00	
1100006	416729	FieldHocky	.00	.00	.00	.00	.00	.00	
1100006	418014	TrsAdmnSC	.00	.00	.00	.00	.00	.00	
1100006	418015	TrsAdmFees	-100,582.20	-200,000.00	-200,000.00	-200,000.00	-200,000.00	.00	
1100006	418016	DMVHoldFee	-44,692.04	-25,000.00	-25,000.00	-50,000.00	-50,000.00	.00	
1100006	418787	Carsv B/A	-44.54	.00	.00	.00	.00	.00	
TOTAL Charges for Services			-1,837,198.01	-1,592,500.00	-1,750,500.00	-1,916,000.00	-1,916,000.00	.00	
1100007	Recovered Cost								
1100007	418022	Smfd Insp	.00	-40,000.00	-40,000.00	-40,000.00	-40,000.00	.00	

ISLE OF WIGHT COUNTY

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 IOW Operating & Capital Budget FY 2025-26

FOR PERIOD 99

ACCOUNTS FOR:			2024	2025	2025	2026	2026	2026	
General	Fund		ACTUAL	ORIG BUD	REVISED BUD	REQUESTS	PROPOSED	ADOPTED	COMMENT
1100007	418060	Misc	-7.00	-200,000.00	-200,000.00	-200,000.00	-200,000.00	.00	_____
1100007	419010	Recvr Cost	-138,664.52	.00	.00	.00	.00	.00	_____
TOTAL Recovered Cost			-138,671.52	-240,000.00	-240,000.00	-240,000.00	-240,000.00	.00	_____
1100008	Miscellaneous								
1100008	418010	IndirectCo	-199,775.44	-331,207.00	-331,207.00	-95,126.00	-95,126.00	.00	_____
1100008	418040	Gft&Donate	-150.00	.00	.00	.00	.00	.00	_____
1100008	418045	Sale Prop	-31,500.00	.00	.00	.00	.00	.00	_____
1100008	418050	SaleofPhot	-2,642.92	.00	.00	.00	.00	.00	_____
1100008	418060	Misc Rev	-70,545.12	-18,176.00	-18,176.00	-20,000.00	-20,000.00	.00	_____
1100008	418062	Sur+Procds	-48,976.00	-40,000.00	-114,261.00	-40,000.00	-40,000.00	.00	_____
1100008	418063	Recyclable	-128,799.10	-90,000.00	-90,000.00	-128,500.00	-128,500.00	.00	_____
1100008	418064	SurplRealP	-58,057.25	.00	.00	.00	.00	.00	_____
1100008	418066	SchMealCol	.00	.00	.00	.00	.00	.00	_____
1100008	418304	PCardRebat	-33,294.15	-30,000.00	-30,000.00	-30,000.00	-30,000.00	.00	_____
1100008	418305	E-Payables	-274.56	-5,000.00	-5,000.00	.00	.00	.00	_____
1100008	422017	PUIndirect	-227,414.00	-112,383.00	-112,383.00	-241,919.00	-241,919.00	.00	_____
1100008	422018	SWIndirect	-80,700.00	-52,318.00	-52,318.00	-84,635.00	-84,635.00	.00	_____
1100008	422240	E911 CAP	-94,658.00	.00	.00	-126,449.00	-126,449.00	.00	_____
TOTAL Miscellaneous			-976,786.54	-679,084.00	-753,345.00	-766,629.00	-766,629.00	.00	_____
1100009	Other Financing Sources								
1100009	415020	Ins Reimb	-104,549.35	-50,000.00	-108,645.00	-50,000.00	-50,000.00	.00	_____

ISLE OF WIGHT COUNTY

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 IOW Operating & Capital Budget FY 2025-26

FOR PERIOD 99

ACCOUNTS FOR:			2024	2025	2025	2026	2026	2026	
General Fund			ACTUAL	ORIG BUD	REVISED BUD	REQUESTS	PROPOSED	ADOPTED	COMMENT
1100009	441450	LeaseProce	-632,974.00	-965,500.00	-965,500.00	-843,600.00	-555,600.00	.00	_____
1100009	497290	TrnfmGrant	-314,593.01	-324,741.00	-324,741.00	-325,000.00	-325,000.00	.00	_____
TOTAL Other Financing Source			-1,052,116.36	-1,340,241.00	-1,398,886.00	-1,218,600.00	-930,600.00	.00	_____
1100010	Non Revenue Receipts								
1100010	496000	FB Appopr	.00	-4,000,000.00	-8,695,992.00	-4,000,000.00	-4,000,000.00	.00	_____
1100010	496010	AssigndFB	.00	.00	-292,447.27	.00	.00	.00	_____
1100010	496040	CommtdFB	.00	.00	-1,025,832.00	.00	.00	.00	_____
TOTAL Non Revenue Receipts			.00	-4,000,000.00	-10,014,271.27	-4,000,000.00	-4,000,000.00	.00	_____
1100022	Non Categorical Aid								
1100022	422011	AutoRentTx	-62,584.33	-50,000.00	-50,000.00	-60,000.00	-60,000.00	.00	_____
1100022	422013	RollStk Tx	-46,661.88	-42,000.00	-42,000.00	-48,000.00	-48,000.00	.00	_____
1100022	422014	MH Title	-96,136.78	-80,000.00	-80,000.00	-80,000.00	-80,000.00	.00	_____
1100022	422015	Grant Tax	-177,228.43	-200,000.00	-200,000.00	-175,000.00	-175,000.00	.00	_____
1100022	422019	St PPTR	-5,115,890.49	-5,115,890.00	-5,115,890.00	-5,115,890.00	-5,115,890.00	.00	_____
TOTAL Non Categorical Aid			-5,498,501.91	-5,487,890.00	-5,487,890.00	-5,478,890.00	-5,478,890.00	.00	_____
1100023	Categorical Aid								
1100023	423030	CA Share	-502,077.06	-537,111.00	-537,111.00	-543,018.00	-543,018.00	.00	_____
1100023	423040	Shrf Share	-1,619,409.68	-1,713,640.00	-1,713,640.00	-1,869,272.00	-1,869,272.00	.00	_____
1100023	423045	31020 ShfCAState	-47,411.00	.00	.00	.00	.00	.00	_____
1100023	423050	COR Share	-195,666.34	-229,104.00	-229,104.00	-237,604.00	-237,604.00	.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 IOW Operating & Capital Budget FY 2025-26

FOR PERIOD 99

ACCOUNTS FOR: General Fund			2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 REQUESTS	2026 PROPOSED	2026 ADOPTED	COMMENT
1100023	423060	Trea Share	-151,493.40	-196,445.00	-196,445.00	-207,030.00	-207,030.00	.00	_____
1100023	423080	Reg Share	-115,770.00	-75,000.00	-75,000.00	-116,666.00	-116,666.00	.00	_____
1100023	423090	Clrk Share	-329,963.12	-350,663.00	-350,663.00	-366,401.00	-366,401.00	.00	_____
1100023	423091	TTF	-72,023.59	-23,000.00	-23,000.00	-25,638.00	-25,638.00	.00	_____
TOTAL Categorical Aid			-3,033,814.19	-3,124,963.00	-3,124,963.00	-3,365,629.00	-3,365,629.00	.00	_____
1100807 Farmer's Market									
1100807	413380	MktFees	-32,112.46	-37,500.00	-37,500.00	-38,350.00	-38,350.00	.00	_____
1100807	413384	MktSponsor	-10,700.00	-6,945.00	-6,945.00	-10,450.00	-10,450.00	.00	_____
TOTAL Farmer's Market			-42,812.46	-44,445.00	-44,445.00	-48,800.00	-48,800.00	.00	_____
1100809 Vintage Market									
1100809	413380	FarmMktFee	-31,698.37	-30,000.00	-30,000.00	-30,000.00	-30,000.00	.00	_____
TOTAL Vintage Market			-31,698.37	-30,000.00	-30,000.00	-30,000.00	-30,000.00	.00	_____
1100840 Salty Southern Route									
1100840	419020	OtrLocSrce	-6,000.00	-6,000.00	-6,000.00	-8,500.00	-8,500.00	.00	_____
1100840	496030	RestrctdFB	.00	.00	-9,014.00	.00	.00	.00	_____
TOTAL Salty Southern Route			-6,000.00	-6,000.00	-15,014.00	-8,500.00	-8,500.00	.00	_____
1102011 QSCB Federal Tax Credit									
1102011	441417	QSCB Tx Cr	-319,202.15	-318,263.00	-318,263.00	-318,263.00	-318,263.00	.00	_____
TOTAL QSCB Federal Tax Credi			-319,202.15	-318,263.00	-318,263.00	-318,263.00	-318,263.00	.00	_____
1103624 Fire Prevention Program									
1103624	423000	StateFrRev	-123,039.00	-123,000.00	-123,000.00	-140,000.00	-140,000.00	.00	_____

ISLE OF WIGHT COUNTY

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 IOW Operating & Capital Budget FY 2025-26

FOR PERIOD 99

ACCOUNTS FOR:			2024	2025	2025	2026	2026	2026	
General Fund			ACTUAL	ORIG BUD	REVISED BUD	REQUESTS	PROPOSED	ADOPTED	COMMENT
1103624	496030	RestrctdFB	.00	.00	-48,386.00	.00	.00	.00	_____
TOTAL Fire Prevention Progra			-123,039.00	-123,000.00	-171,386.00	-140,000.00	-140,000.00	.00	_____
1103724 Four for Life									
1103724	423000	StateFrRev	.00	-42,734.00	-42,734.00	-43,000.00	-43,000.00	.00	_____
1103724	496030	RestrctdFB	.00	.00	-22,391.00	.00	.00	.00	_____
TOTAL Four for Life			.00	-42,734.00	-65,125.00	-43,000.00	-43,000.00	.00	_____
11124200 Budget & Finance									
11124200	441470	SBITA Obl	-146,658.14	.00	.00	.00	.00	.00	_____
TOTAL Budget & Finance			-146,658.14	.00	.00	.00	.00	.00	_____
11216000 Clerk of the Circuit Court									
11216000	418050	Photocopy	-694.44	.00	.00	.00	.00	.00	_____
TOTAL Clerk of the Circuit C			-694.44	.00	.00	.00	.00	.00	_____
11217000 Fifth Dist Court Service									
11217000	419010	Recvr Cost	-1,381,449.64	-1,368,052.00	-1,368,052.00	-1,368,052.00	-1,368,052.00	.00	_____
TOTAL Fifth Dist Court Servi			-1,381,449.64	-1,368,052.00	-1,368,052.00	-1,368,052.00	-1,368,052.00	.00	_____
11312000 Sheriff									
11312000	419010 31060	Recvr Cost	-449.49	.00	-21,530.00	.00	.00	.00	_____
11312000	419010 31090	Recvr Cost	-8,430.11	.00	.00	.00	.00	.00	_____
11312000	441460	LseOblIss	-415,943.77	.00	.00	.00	.00	.00	_____

ISLE OF WIGHT COUNTY

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 IOW Operating & Capital Budget FY 2025-26

FOR PERIOD 99

ACCOUNTS FOR: General Fund	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 REQUESTS	2026 PROPOSED	2026 ADOPTED	COMMENT
TOTAL Sheriff	-424,823.37	.00	-21,530.00	.00	.00	.00	_____
11711500 Parks & Recreation Programs							
11711500 416750 SpEvntsFee	-3,720.00	-2,000.00	-2,000.00	-2,750.00	-2,750.00	.00	_____
11711500 416781 Athletics	-61,395.05	-68,550.00	-68,550.00	-68,550.00	-68,550.00	.00	_____
11711500 416782 Camps	-85,014.48	-85,700.00	-85,700.00	-86,000.00	-86,000.00	.00	_____
11711500 416783 Instructor	-6,136.00	-10,000.00	-10,000.00	-5,000.00	-5,000.00	.00	_____
11711500 416784 Recreation	-56,612.50	-55,200.00	-55,200.00	-57,000.00	-57,000.00	.00	_____
11711500 416785 SrAdltPrgm	-15,118.00	-28,045.00	-28,045.00	-20,000.00	-20,000.00	.00	_____
11711500 416787 TB Docking	-4,505.00	-500.00	-500.00	-1,000.00	-1,000.00	.00	_____
11711500 416797 WdsrCtrFee	-2,179.81	-5,815.00	-5,815.00	-3,000.00	-3,000.00	.00	_____
TOTAL Parks & Recreation Pro	-234,680.84	-255,810.00	-255,810.00	-243,300.00	-243,300.00	.00	_____
11817000 Tourism							
11817000 418020 Tourism	-22,023.01	-15,000.00	-15,000.00	-15,000.00	-15,000.00	.00	_____
11817000 418021 Smfd Tour	-308,305.97	-326,635.00	-326,635.00	-342,272.00	-372,049.00	.00	_____
11817000 418035 87600 walk Tours	.00	.00	-13,500.00	-13,500.00	-13,500.00	.00	_____
11817000 419020 OtrLocSrce	.00	.00	.00	-6,800.00	-6,800.00	.00	_____
TOTAL Tourism	-330,328.98	-341,635.00	-355,135.00	-377,572.00	-407,349.00	.00	_____
TOTAL General Fund	-98,387,835.89	-107,621,893.00	-114,041,891.27	-113,523,235.00	-113,265,012.00	.00	_____
TOTAL REVENUE	-98,387,835.89	-107,621,893.00	-114,041,891.27	-113,523,235.00	-113,265,012.00	.00	_____
TOTAL EXPENSE	.00	.00	.00	.00	.00	.00	_____
GRAND TOTAL	-98,387,835.89	-107,621,893.00	-114,041,891.27	-113,523,235.00	-113,265,012.00	.00	_____

** END OF REPORT - Generated by Marina O. Hitchings **

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 IOW Operating & Capital Budget FY 2025-26

FOR PERIOD 99

ACCOUNTS FOR: General Fund	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 REQUESTS	2026 PROPOSED	2026 ADOPTED	COMMENT
11111000 Board of Supervisors							
11111000 511000 Sal & wage	73,614.08	76,156.00	79,050.00	63,860.00	63,860.00	.00	_____
11111000 511100 BOS Sal	64,895.64	67,979.00	67,979.00	67,979.00	67,979.00	.00	_____
11111000 519000 Othr Comp	100.00	.00	300.00	.00	.00	.00	_____
11111000 521000 FICA	10,288.20	11,027.00	11,071.00	10,086.00	10,086.00	.00	_____
11111000 522100 VRS	8,008.32	8,146.00	8,146.00	7,772.00	8,411.00	.00	_____
11111000 523000 Health/Med	27,958.24	49,952.00	49,952.00	49,951.00	10,720.00	.00	_____
11111000 524000 Group Life	922.80	956.00	956.00	756.00	756.00	.00	_____
11111000 528100 Defer Comp	.00	.00	.00	600.00	600.00	.00	_____
11111000 531700 Prof Srvcs	90,900.00	90,000.00	90,000.00	90,000.00	90,000.00	.00	_____
11111000 533301 Software	16,916.18	18,000.00	18,000.00	15,000.00	15,000.00	.00	_____
11111000 536000 Advertise	25,013.61	24,500.00	24,200.00	25,000.00	25,000.00	.00	_____
11111000 552100 Postage	118.84	150.00	150.00	150.00	150.00	.00	_____
11111000 552300 Telephone	630.67	612.00	612.00	612.00	612.00	.00	_____
11111000 555010 Trav&Train	14,973.47	12,500.00	16,000.00	16,500.00	16,500.00	.00	_____
11111000 558060 Oper Exp	7,221.10	7,500.00	3,700.00	7,500.00	7,500.00	.00	_____
11111000 558100 Dues-Assoc	9,141.69	9,585.00	9,585.00	10,000.00	10,000.00	.00	_____
11111000 560010 Off Supply	641.96	750.00	1,050.00	1,000.00	1,000.00	.00	_____
TOTAL Board of Supervisors	351,344.80	377,813.00	380,751.00	366,766.00	328,174.00	.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 IOW Operating & Capital Budget FY 2025-26

FOR PERIOD 99

ACCOUNTS FOR:			2024	2025	2025	2026	2026	2026	
General Fund			ACTUAL	ORIG BUD	REVISED BUD	REQUESTS	PROPOSED	ADOPTED	COMMENT
11121000	County Administrator								
11121000	511000	Sal & wage	379,137.27	400,049.00	400,049.00	415,627.00	422,149.00	.00	_____
11121000	521000	FICA	26,674.21	30,604.00	30,604.00	31,795.00	32,218.00	.00	_____
11121000	522100	VRS	46,175.04	54,615.00	54,615.00	49,132.00	49,000.00	.00	_____
11121000	523000	Health/Med	42,005.24	44,307.00	44,307.00	32,412.00	37,274.00	.00	_____
11121000	524000	Group Life	5,121.36	5,343.00	5,343.00	4,921.00	4,970.00	.00	_____
11121000	528100	Defer Comp	12,900.00	12,900.00	12,900.00	12,600.00	13,000.00	.00	_____
11121000	552100	Postage	165.50	150.00	150.00	150.00	150.00	.00	_____
11121000	552300	Telephone	1,427.16	1,435.00	1,435.00	1,476.00	1,476.00	.00	_____
11121000	555010	Trav&Train	5,393.67	4,000.00	4,000.00	5,500.00	5,500.00	.00	_____
11121000	555100	Tolls&Park	35.00	.00	.00	.00	.00	.00	_____
11121000	558060	Op Exp	.00	.00	.00	.00	.00	.00	_____
11121000	558100	Dues & Sub	4,267.89	4,400.00	4,400.00	4,400.00	4,400.00	.00	_____
11121000	560010	Off Supply	1,637.27	1,500.00	1,500.00	1,750.00	1,750.00	.00	_____
11121000	560060	CopyLease	2,703.04	2,738.00	2,738.00	2,738.00	2,738.00	.00	_____
11121000	560061	CopySvcSpl	1,239.32	1,200.00	1,200.00	1,200.00	1,200.00	.00	_____
11121000	592500	CapLeasInt	41.42	.00	.00	.00	.00	.00	_____
TOTAL County Administrator			528,923.39	563,241.00	563,241.00	563,701.00	575,825.00	.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 IOW Operating & Capital Budget FY 2025-26

FOR PERIOD 99

ACCOUNTS FOR:			2024	2025	2025	2026	2026	2026	
General Fund			ACTUAL	ORIG BUD	REVISED BUD	REQUESTS	PROPOSED	ADOPTED	COMMENT
11122100	County Attorney								
11122100	511000	Sal & Wage	193,425.53	213,652.00	213,652.00	218,412.00	224,418.00	.00	_____
11122100	521000	FICA	14,560.52	16,345.00	16,345.00	16,708.00	17,168.00	.00	_____
11122100	522100	VRS	24,362.50	32,306.00	32,306.00	26,384.00	34,464.00	.00	_____
11122100	523000	Health/Med	27,055.06	31,298.00	31,298.00	27,332.00	24,768.00	.00	_____
11122100	524000	Group Life	2,639.99	2,862.00	2,862.00	2,586.00	2,646.00	.00	_____
11122100	528100	Defer Comp	10,098.72	12,410.00	12,410.00	10,701.00	12,473.00	.00	_____
11122100	531700	Prof Srvcs	46,600.21	100,000.00	48,500.00	100,000.00	100,000.00	.00	_____
11122100	536600	Cont Svc	4,500.00	10,000.00	10,000.00	10,000.00	10,000.00	.00	_____
11122100	552100	Postage	358.92	300.00	300.00	400.00	400.00	.00	_____
11122100	552300	Telephone	343.44	536.00	536.00	536.00	536.00	.00	_____
11122100	555010	Trav&Train	199.00	2,500.00	2,500.00	2,500.00	2,500.00	.00	_____
11122100	558060	Op Exp	.00	.00	1,500.00	.00	.00	.00	_____
11122100	558100	Dues&Assoc	930.00	2,000.00	2,000.00	1,500.00	1,500.00	.00	_____
11122100	560010	Off Supply	524.31	1,500.00	1,500.00	1,500.00	1,500.00	.00	_____
11122100	560060	CopyLease	2,239.18	2,268.00	2,268.00	2,500.00	2,500.00	.00	_____
11122100	560061	CopySvcSpl	1,239.32	1,200.00	1,200.00	1,200.00	1,200.00	.00	_____
11122100	560120	Book/Sub	2,864.91	15,000.00	15,000.00	15,000.00	15,000.00	.00	_____
11122100	592500	CapLeasInt	34.31	.00	.00	.00	.00	.00	_____
TOTAL County Attorney			331,975.92	444,177.00	394,177.00	437,259.00	451,073.00	.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 IOW Operating & Capital Budget FY 2025-26

FOR PERIOD 99

ACCOUNTS FOR:		2024	2025	2025	2026	2026	2026	
General Fund		ACTUAL	ORIG BUD	REVISED BUD	REQUESTS	PROPOSED	ADOPTED	COMMENT
11122200	Human Resources							
11122200	511000 Sal & wage	288,826.04	300,107.00	302,439.00	313,428.00	314,228.00	.00	_____
11122200	521000 FICA	21,330.86	22,959.00	22,959.00	23,977.00	24,039.00	.00	_____
11122200	522100 VRS	34,472.40	36,235.00	36,235.00	36,584.00	37,887.00	.00	_____
11122200	523000 Health/Med	39,118.34	41,083.00	41,083.00	41,083.00	44,688.00	.00	_____
11122200	524000 Group Life	3,877.44	4,014.00	4,014.00	3,711.00	3,699.00	.00	_____
11122200	528100 Defer Comp	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00	.00	_____
11122200	528200 TuitReimb	4,015.75	7,000.00	7,000.00	7,000.00	7,000.00	.00	_____
11122200	528400 UniformsTx	237.28	.00	.00	.00	.00	.00	_____
11122200	531700 Prof Srvc	37,557.49	53,080.00	53,080.00	45,080.00	45,080.00	.00	_____
11122200	536000 Advertise	1,047.50	18,500.00	18,500.00	18,500.00	18,500.00	.00	_____
11122200	552100 Postage	54.52	350.00	350.00	350.00	350.00	.00	_____
11122200	552300 Telephone	1,603.28	1,736.00	1,736.00	1,736.00	1,800.00	.00	_____
11122200	553000 ServAwd&Rg	26,768.63	34,500.00	34,500.00	34,500.00	34,500.00	.00	_____
11122200	553005 Hlt&Wellne	16,000.00	19,000.00	14,400.00	5,000.00	5,000.00	.00	_____
11122200	555010 Trav&Train	7,041.57	11,400.00	16,000.00	11,400.00	11,400.00	.00	_____
11122200	558060 Oper Exp	11,604.37	15,000.00	15,000.00	15,000.00	23,000.00	.00	_____
11122200	558100 Dues & Sub	1,108.00	1,000.00	1,000.00	1,000.00	1,000.00	.00	_____
11122200	560010 off Supply	149.04	2,200.00	2,200.00	2,200.00	2,200.00	.00	_____
TOTAL Human Resources		497,212.51	570,564.00	572,896.00	562,949.00	576,771.00	.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 IOW Operating & Capital Budget FY 2025-26

FOR PERIOD 99

ACCOUNTS FOR:			2024	2025	2025	2026	2026	2026	
General Fund			ACTUAL	ORIG BUD	REVISED BUD	REQUESTS	PROPOSED	ADOPTED	COMMENT
11123100	Commissioner of Revenue								
11123100	511000	Sal & wage	566,278.65	605,948.00	605,948.00	642,074.00	644,574.00	.00	_____
11123100	521000	FICA	41,238.10	46,356.00	46,356.00	49,119.00	49,310.00	.00	_____
11123100	522100	VRS	66,789.36	76,189.00	76,189.00	75,908.00	83,041.00	.00	_____
11123100	523000	Health/Med	146,892.40	163,795.00	163,795.00	164,725.00	180,351.00	.00	_____
11123100	524000	Group Life	7,565.52	8,087.00	8,087.00	7,602.00	7,577.00	.00	_____
11123100	528100	Defer Comp	4,995.00	5,700.00	5,700.00	5,640.00	5,640.00	.00	_____
11123100	533200	Maint Svc	7,641.97	8,800.00	8,800.00	9,300.00	9,300.00	.00	_____
11123100	552100	Postage	6,011.62	8,000.00	8,000.00	8,500.00	8,500.00	.00	_____
11123100	552300	Telephone	1,719.19	1,908.00	1,908.00	1,908.00	1,908.00	.00	_____
11123100	555010	Trav&Train	6,231.16	7,000.00	7,000.00	7,500.00	7,500.00	.00	_____
11123100	558100	Dues&Assoc	990.00	1,000.00	1,000.00	1,000.00	1,000.00	.00	_____
11123100	560010	Off Supply	5,183.23	7,200.00	7,200.00	7,200.00	7,200.00	.00	_____
11123100	560060	CopyLease	2,305.40	2,335.00	2,335.00	2,335.00	2,335.00	.00	_____
11123100	560061	CopySvcSpl	1,239.32	1,200.00	1,200.00	1,200.00	1,200.00	.00	_____
11123100	560120	Book/Sub	23,834.35	24,000.00	24,000.00	24,000.00	24,000.00	.00	_____
11123100	592500	CapLeasInt	35.34	.00	.00	.00	.00	.00	_____
TOTAL Commissioner of Revenue			888,950.61	967,518.00	967,518.00	1,008,011.00	1,033,436.00	.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 IOW Operating & Capital Budget FY 2025-26

FOR PERIOD 99

ACCOUNTS FOR:			2024	2025	2025	2026	2026	2026	
General Fund			ACTUAL	ORIG BUD	REVISED BUD	REQUESTS	PROPOSED	ADOPTED	COMMENT
11123200	Real Estate Assessment								
11123200	519000	Compen	4,391.11	.00	.00	.00	.00	.00	_____
11123200	531700	Prof Srvcs	15,450.00	28,000.00	28,000.00	28,000.00	28,000.00	.00	_____
11123200	536000	Advertise	2,069.20	500.00	500.00	500.00	500.00	.00	_____
11123200	552100	Postage	316.64	600.00	600.00	600.00	600.00	.00	_____
11123200	555010	Trav&Train	991.70	1,200.00	1,200.00	1,200.00	1,200.00	.00	_____
11123200	560010	Off Supply	700.35	800.00	800.00	800.00	800.00	.00	_____
11123200	599232	ReassmtRsv	.00	130,000.00	260,000.00	130,000.00	130,000.00	.00	_____
TOTAL Real Estate Assessment			23,919.00	161,100.00	291,100.00	161,100.00	161,100.00	.00	_____

ISLE OF WIGHT COUNTY

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 IOW Operating & Capital Budget FY 2025-26

FOR PERIOD 99

ACCOUNTS FOR:		2024	2025	2025	2026	2026	2026	
General Fund		ACTUAL	ORIG BUD	REVISED BUD	REQUESTS	PROPOSED	ADOPTED	COMMENT
11124100	Treasurer							
11124100	511000 Sal & wage	355,310.42	434,487.00	414,487.00	394,664.00	397,776.00	.00	_____
11124100	512000 Overtime	5,746.43	1,553.00	1,553.00	1,600.00	1,600.00	.00	_____
11124100	513000 Pt Salary	67,132.48	46,118.00	46,118.00	47,502.00	47,502.00	.00	_____
11124100	521000 FICA	30,966.36	36,885.00	36,885.00	30,192.00	34,186.00	.00	_____
11124100	522100 VRS	42,372.57	56,371.00	56,371.00	46,333.00	48,913.00	.00	_____
11124100	523000 Health/Med	87,158.48	127,418.00	127,418.00	82,546.00	81,695.00	.00	_____
11124100	524000 Group Life	4,752.96	5,802.00	5,802.00	4,673.00	4,676.00	.00	_____
11124100	528100 Defer Comp	2,350.60	3,120.00	3,120.00	2,820.00	2,820.00	.00	_____
11124100	531200 Bk Fees	104.65	50,000.00	50,000.00	50,000.00	50,000.00	.00	_____
11124100	533200 Maint Svc	4,544.34	5,800.00	5,800.00	5,800.00	5,800.00	.00	_____
11124100	536000 Advertise	255.00	3,290.00	3,290.00	3,290.00	3,290.00	.00	_____
11124100	536600 Cont Svc	29,873.97	.00	30,000.00	30,000.00	30,000.00	.00	_____
11124100	538000 DMV-Stop	25,955.00	45,000.00	45,000.00	45,000.00	45,000.00	.00	_____
11124100	552100 Postage	82,677.94	98,000.00	98,000.00	98,000.00	98,000.00	.00	_____
11124100	552300 Telephone	1,989.68	2,083.00	2,083.00	1,488.00	1,488.00	.00	_____
11124100	554100 Rent Equip	2,356.01	3,200.00	3,200.00	3,200.00	3,200.00	.00	_____
11124100	555010 Trav&Train	1,136.77	5,000.00	5,000.00	7,500.00	7,500.00	.00	_____
11124100	558060 Op Exp	53.00	.00	.00	.00	.00	.00	_____
11124100	558100 Due & Asso	1,637.18	1,000.00	1,000.00	1,000.00	1,000.00	.00	_____
11124100	560010 Off Supply	16,697.41	20,000.00	20,000.00	20,000.00	20,000.00	.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 IOW Operating & Capital Budget FY 2025-26

FOR PERIOD 99

ACCOUNTS FOR:			2024	2025	2025	2026	2026	2026	
General Fund			ACTUAL	ORIG BUD	REVISED BUD	REQUESTS	PROPOSED	ADOPTED	COMMENT
11124100	560060	CopyLease	2,305.40	2,335.00	2,335.00	2,335.00	2,335.00	.00	_____
11124100	560061	CopySvcSpl	1,239.32	1,200.00	1,200.00	1,200.00	1,200.00	.00	_____
11124100	567010	Resale	2,355.00	3,500.00	3,500.00	3,500.00	3,500.00	.00	_____
11124100	592500	CapLeasInt	69.49	.00	.00	.00	.00	.00	_____
TOTAL Treasurer			769,040.46	952,162.00	962,162.00	882,643.00	891,481.00	.00	_____

ISLE OF WIGHT COUNTY

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 IOW Operating & Capital Budget FY 2025-26

FOR PERIOD 99

ACCOUNTS FOR:		2024	2025	2025	2026	2026	2026	
General Fund		ACTUAL	ORIG BUD	REVISED BUD	REQUESTS	PROPOSED	ADOPTED	COMMENT
11124200	Budget & Finance							
11124200	511000 Sal & wage	629,360.86	705,378.00	660,778.00	705,378.00	740,933.00	.00	_____
11124200	512000 Overtime	410.16	.00	.00	.00	.00	.00	_____
11124200	521000 FICA	46,531.91	54,001.00	54,001.00	54,001.00	56,682.00	.00	_____
11124200	522100 VRS	73,585.58	91,549.00	91,549.00	91,549.00	105,911.00	.00	_____
11124200	523000 Health/Med	102,311.04	122,700.00	122,700.00	122,700.00	119,010.00	.00	_____
11124200	524000 Group Life	8,207.28	9,426.00	9,426.00	9,426.00	8,750.00	.00	_____
11124200	528100 Defer Comp	3,850.00	4,350.00	4,350.00	5,555.00	4,200.00	.00	_____
11124200	531700 Prof Srvcs	15,955.00	16,530.00	81,130.00	16,530.00	18,560.00	.00	_____
11124200	550100 SBITA Exp	156,658.14	.00	.00	.00	.00	.00	_____
11124200	552100 Postage	2,929.18	3,500.00	3,500.00	3,500.00	3,500.00	.00	_____
11124200	552300 Telephone	1,533.98	1,483.00	1,483.00	1,483.00	1,548.00	.00	_____
11124200	555010 Trav&Train	7,803.85	9,975.00	9,975.00	9,975.00	10,275.00	.00	_____
11124200	558100 Dues&Assoc	1,315.00	1,305.00	1,305.00	1,305.00	2,294.00	.00	_____
11124200	560010 Off Supply	4,328.42	5,000.00	5,000.00	5,000.00	5,500.00	.00	_____
11124200	560060 CopyLease	2,392.18	2,423.00	2,423.00	2,423.00	2,423.00	.00	_____
11124200	560061 CopySvcSpl	1,263.77	1,200.00	1,200.00	1,200.00	1,200.00	.00	_____
11124200	560071 SaaS/SBTst	24,125.00	34,125.00	34,125.00	34,125.00	32,000.00	.00	_____
11124200	560120 Book/Sub	199.00	500.00	500.00	500.00	200.00	.00	_____
11124200	592500 CapLeasInt	36.67	.00	.00	.00	.00	.00	_____
TOTAL Budget & Finance		1,082,797.02	1,063,445.00	1,083,445.00	1,064,650.00	1,112,986.00	.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 IOW Operating & Capital Budget FY 2025-26

FOR PERIOD 99

ACCOUNTS FOR:			2024	2025	2025	2026	2026	2026	
General Fund			ACTUAL	ORIG BUD	REVISED BUD	REQUESTS	PROPOSED	ADOPTED	COMMENT
11124300	Purchasing								
11124300	511000	Sal & wage	59,342.52	129,859.00	129,859.00	135,548.00	135,548.00	.00	_____
11124300	521000	FICA	4,522.33	9,935.00	9,935.00	10,369.00	10,369.00	.00	_____
11124300	522100	VRS	6,901.36	16,836.00	16,836.00	16,496.00	17,852.00	.00	_____
11124300	523000	Health/Med	9,286.48	32,229.00	32,229.00	22,436.00	24,561.00	.00	_____
11124300	524000	Group Life	795.28	1,741.00	1,741.00	1,605.00	1,605.00	.00	_____
11124300	528100	Defer Comp	600.00	600.00	600.00	.00	.00	.00	_____
11124300	533305	Sftw SBITA	28,160.00	36,000.00	36,000.00	37,800.00	37,800.00	.00	_____
11124300	555010	Trvl Train	326.33	1,580.00	1,580.00	1,580.00	1,580.00	.00	_____
11124300	558100	Dues & Sub	230.00	230.00	230.00	230.00	230.00	.00	_____
11124300	560010	off supply	61.29	150.00	150.00	150.00	150.00	.00	_____
TOTAL Purchasing			110,225.59	229,160.00	229,160.00	226,214.00	229,695.00	.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 IOW Operating & Capital Budget FY 2025-26

FOR PERIOD 99

ACCOUNTS FOR:			2024	2025	2025	2026	2026	2026	
General Fund			ACTUAL	ORIG BUD	REVISED BUD	REQUESTS	PROPOSED	ADOPTED	COMMENT
11131000	Electoral Board/Registrar								
11131000	511000	Sal & wage	207,031.92	190,386.00	190,986.00	220,164.00	210,002.00	.00	_____
11131000	512000	Overtime	3,500.01	2,070.00	2,070.00	2,070.00	2,132.00	.00	_____
11131000	512001	Holiday	.00	.00	.00	.00	.00	.00	_____
11131000	513000	Pt Salary	39,609.88	67,866.00	67,866.00	67,866.00	69,902.00	.00	_____
11131000	519000	Compen	74,532.50	60,000.00	60,000.00	65,000.00	65,000.00	.00	_____
11131000	521000	FICA	18,934.72	19,915.00	19,915.00	16,843.00	21,577.00	.00	_____
11131000	522100	VRS	24,079.92	18,188.00	18,188.00	24,094.00	24,649.00	.00	_____
11131000	523000	Health/Med	30,742.50	35,446.00	35,446.00	35,446.00	38,815.00	.00	_____
11131000	524000	Group Life	2,766.00	2,054.00	2,054.00	2,479.00	2,471.00	.00	_____
11131000	528100	Defer Comp	970.00	600.00	600.00	600.00	600.00	.00	_____
11131000	533100	Rep/Maint	15,355.02	21,000.00	21,000.00	21,000.00	21,000.00	.00	_____
11131000	536000	Advertise	580.50	600.00	600.00	600.00	600.00	.00	_____
11131000	551000	Utilities	5,397.86	5,100.00	5,100.00	5,400.00	5,400.00	.00	_____
11131000	552100	Postage	12,763.20	18,000.00	18,000.00	18,000.00	18,000.00	.00	_____
11131000	552300	Telephone	748.09	1,080.00	1,680.00	1,080.00	1,080.00	.00	_____
11131000	554100	Rent Equip	2,709.57	2,500.00	2,500.00	2,500.00	2,500.00	.00	_____
11131000	554200	Rent Bldg	4,000.00	2,000.00	2,000.00	2,000.00	2,000.00	.00	_____
11131000	555010	Trav&Train	6,758.41	6,500.00	6,500.00	6,500.00	6,500.00	.00	_____
11131000	558060	Oper Exp	46,238.12	72,000.00	71,400.00	73,800.00	73,800.00	.00	_____
11131000	558100	Dues&Assoc	597.00	500.00	500.00	540.00	540.00	.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 IOW Operating & Capital Budget FY 2025-26

FOR PERIOD 99

ACCOUNTS FOR:			2024	2025	2025	2026	2026	2026	
General Fund			ACTUAL	ORIG BUD	REVISED BUD	REQUESTS	PROPOSED	ADOPTED	COMMENT
11131000	560010	Off Supply	3,810.35	4,000.00	4,000.00	4,000.00	4,000.00	.00	_____
11131000	560060	CopyLease	2,239.18	2,268.00	2,268.00	2,268.00	2,268.00	.00	_____
11131000	560061	CopysvcSpl	1,253.97	1,200.00	1,200.00	1,200.00	1,200.00	.00	_____
11131000	580100	EquipMach	402.98	.00	.00	.00	.00	.00	_____
11131000	592500	CapLeasInt	34.31	.00	.00	.00	.00	.00	_____
TOTAL Electoral Board/Regist			505,056.01	533,273.00	533,873.00	573,450.00	574,036.00	.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 IOW Operating & Capital Budget FY 2025-26

FOR PERIOD 99

ACCOUNTS FOR:		2024	2025	2025	2026	2026	2026	
General Fund		ACTUAL	ORIG BUD	REVISED BUD	REQUESTS	PROPOSED	ADOPTED	COMMENT
11211000	Circuit Court							
11211000	511000 Sal & Wage	66,920.08	69,249.00	69,249.00	70,914.00	71,314.00	.00	_____
11211000	519000 Compen	14,600.00	20,000.00	20,000.00	20,000.00	20,000.00	.00	_____
11211000	521000 FICA	4,811.36	5,298.00	5,298.00	5,425.00	5,456.00	.00	_____
11211000	522100 VRS	7,736.16	7,869.00	7,869.00	8,105.00	8,106.00	.00	_____
11211000	523000 Health/Med	16,802.10	17,723.00	17,723.00	17,723.00	19,408.00	.00	_____
11211000	524000 Group Life	891.36	923.00	923.00	840.00	837.00	.00	_____
11211000	528100 Defer Comp	600.00	600.00	600.00	600.00	600.00	.00	_____
11211000	552300 Telephone	331.24	624.00	624.00	636.00	636.00	.00	_____
11211000	555010 Trav&Train	.00	200.00	.00	500.00	500.00	.00	_____
11211000	558100 Dues&Assoc	.00	200.00	.00	.00	.00	.00	_____
11211000	560010 Off Supply	579.46	500.00	900.00	1,000.00	1,000.00	.00	_____
TOTAL Circuit Court		113,271.76	123,186.00	123,186.00	125,743.00	127,857.00	.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 IOW Operating & Capital Budget FY 2025-26

FOR PERIOD 99

ACCOUNTS FOR:	2024	2025	2025	2026	2026	2026	
General Fund	ACTUAL	ORIG BUD	REVISED BUD	REQUESTS	PROPOSED	ADOPTED	COMMENT
11212000 General District Court							
11212000 519000 Othr Comp	4,185.48	4,500.00	4,500.00	4,500.00	4,500.00	.00	_____
11212000 539500 Pub Defndr	14,356.00	15,000.00	15,000.00	30,000.00	30,000.00	.00	_____
11212000 552300 Telephone	1,281.88	1,398.00	1,398.00	1,398.00	1,398.00	.00	_____
11212000 555010 Trvl Train	2,083.77	2,510.00	2,510.00	2,510.00	2,510.00	.00	_____
11212000 558060 Op Exp	1,590.09	5,500.00	5,500.00	2,500.00	2,500.00	.00	_____
11212000 558100 Dues&Assoc	485.00	750.00	750.00	750.00	750.00	.00	_____
11212000 560010 Off Supply	1,229.04	3,000.00	3,000.00	3,000.00	3,000.00	.00	_____
11212000 560060 CopyLease	2,305.40	2,335.00	2,335.00	2,335.00	2,335.00	.00	_____
11212000 560061 CopySvcSpl	1,239.32	1,200.00	1,200.00	1,200.00	1,200.00	.00	_____
11212000 592500 CapLeasInt	35.34	.00	.00	.00	.00	.00	_____
TOTAL General District Court	28,791.32	36,193.00	36,193.00	48,193.00	48,193.00	.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 IOW Operating & Capital Budget FY 2025-26

FOR PERIOD 99

ACCOUNTS FOR:		2024	2025	2025	2026	2026	2026	
General Fund		ACTUAL	ORIG BUD	REVISED BUD	REQUESTS	PROPOSED	ADOPTED	COMMENT
11213000 W. Tidewater Commu. Correction								
11213000 556990	Contrib	20,316.00	35,713.00	35,713.00	39,804.00	39,804.00	.00	_____
TOTAL W. Tidewater Commu. Co		20,316.00	35,713.00	35,713.00	39,804.00	39,804.00	.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 IOW Operating & Capital Budget FY 2025-26

FOR PERIOD 99

ACCOUNTS FOR:		2024	2025	2025	2026	2026	2026	
General Fund		ACTUAL	ORIG BUD	REVISED BUD	REQUESTS	PROPOSED	ADOPTED	COMMENT
11214000	Juvenile Accountability Progra							
11214000 531700	Prof Srvcs	.00	1,250.00	1,250.00	1,250.00	1,250.00	.00	_____
11214000 552300	Telephone	.00	75.00	75.00	75.00	75.00	.00	_____
11214000 558051	DrugTestSu	.00	750.00	750.00	750.00	750.00	.00	_____
11214000 558052	DrugLabTes	.00	425.00	425.00	425.00	425.00	.00	_____
TOTAL Juvenile Accountabilit		.00	2,500.00	2,500.00	2,500.00	2,500.00	.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 IOW Operating & Capital Budget FY 2025-26

FOR PERIOD 99

ACCOUNTS FOR: General Fund	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 REQUESTS	2026 PROPOSED	2026 ADOPTED	COMMENT
11215000 Juvenile Domestic Relations Ct							
11215000 519000 Othr Comp	2,404.54	2,600.00	2,600.00	2,600.00	2,600.00	.00	_____
11215000 533100 Rep/Maint	.00	240.00	240.00	240.00	240.00	.00	_____
11215000 539500 Pub Defndr	.00	500.00	500.00	500.00	500.00	.00	_____
11215000 552100 Postage	780.01	800.00	800.00	800.00	800.00	.00	_____
11215000 552300 Telephone	911.61	1,044.00	1,044.00	1,100.00	1,043.00	.00	_____
11215000 555010 Trav&Train	.00	2,000.00	2,000.00	2,000.00	2,000.00	.00	_____
11215000 558100 Dues&Assoc	50.00	450.00	450.00	450.00	450.00	.00	_____
11215000 560010 Off Supply	860.55	2,000.00	2,000.00	2,000.00	2,000.00	.00	_____
11215000 560060 CopyLease	2,239.18	2,268.00	2,268.00	2,268.00	2,268.00	.00	_____
11215000 560061 CopySvcSpl	1,239.32	1,200.00	1,200.00	1,200.00	1,200.00	.00	_____
11215000 592500 CapLeasInt	34.31	.00	.00	.00	.00	.00	_____
TOTAL Juvenile Domestic Rela	8,519.52	13,102.00	13,102.00	13,158.00	13,101.00	.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 IOW Operating & Capital Budget FY 2025-26

FOR PERIOD 99

ACCOUNTS FOR:			2024	2025	2025	2026	2026	2026	
General Fund			ACTUAL	ORIG BUD	REVISED BUD	REQUESTS	PROPOSED	ADOPTED	COMMENT
11216000	Clerk of the Circuit Court								
11216000	511000	Sal & wage	446,862.03	484,551.00	484,551.00	482,211.00	485,670.00	.00	_____
11216000	521000	FICA	32,472.33	37,069.00	37,069.00	36,889.00	37,154.00	.00	_____
11216000	522100	VRS	51,901.50	61,608.00	61,608.00	56,124.00	61,160.00	.00	_____
11216000	523000	Health/Med	79,457.38	98,041.00	98,041.00	85,397.00	93,503.00	.00	_____
11216000	524000	Group Life	5,904.24	6,469.00	6,469.00	2,479.00	5,717.00	.00	_____
11216000	528100	Defer Comp	3,900.00	4,200.00	4,200.00	3,600.00	3,600.00	.00	_____
11216000	531500	LegSrvJuro	15,742.39	17,920.00	17,920.00	18,000.00	18,000.00	.00	_____
11216000	531700	Prof Srvcs	.00	.00	.00	92,000.00	92,000.00	.00	_____
11216000	531710	TTF Servic	57,600.00	33,548.00	33,548.00	35,000.00	35,000.00	.00	_____
11216000	533100	Rep/Maint	.00	500.00	500.00	500.00	500.00	.00	_____
11216000	533200	Maint Svc	7,970.88	10,000.00	10,000.00	10,000.00	10,000.00	.00	_____
11216000	552100	Postage	3,682.07	7,000.00	7,000.00	7,000.00	7,000.00	.00	_____
11216000	552300	Telephone	1,775.34	1,880.00	1,880.00	1,904.00	1,904.00	.00	_____
11216000	555010	Trav&Train	.00	3,000.00	3,000.00	3,000.00	3,000.00	.00	_____
11216000	558100	Dues&Assoc	520.00	600.00	600.00	800.00	800.00	.00	_____
11216000	560010	Off Supply	7,300.91	11,000.00	11,000.00	14,000.00	14,000.00	.00	_____
11216000	560060	CopyLease	2,239.18	2,268.00	2,268.00	2,268.00	2,268.00	.00	_____
11216000	560061	CopySvcSpl	1,239.32	1,200.00	1,200.00	1,200.00	1,200.00	.00	_____
11216000	560999	LawLibrary	1,404.36	.00	.00	500.00	500.00	.00	_____
11216000	592500	CapLeasInt	34.31	.00	.00	.00	.00	.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 IOW Operating & Capital Budget FY 2025-26

FOR PERIOD 99

ACCOUNTS FOR:			2024	2025	2025	2026	2026	2026	
General Fund			ACTUAL	ORIG BUD	REVISED BUD	REQUESTS	PROPOSED	ADOPTED	COMMENT
11216000	594000	AdmFees	4,582.60	2,500.00	2,500.00	2,500.00	2,500.00	.00	_____
TOTAL Clerk of the Circuit c			724,588.84	783,354.00	783,354.00	855,372.00	875,476.00	.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 IOW Operating & Capital Budget FY 2025-26

FOR PERIOD 99

ACCOUNTS FOR:		2024	2025	2025	2026	2026	2026	
General Fund		ACTUAL	ORIG BUD	REVISED BUD	REQUESTS	PROPOSED	ADOPTED	COMMENT
11217000 Fifth Dist Court Service								
11217000 531700	Prof Svcs	111,614.85	200,100.00	200,100.00	200,100.00	200,100.00	.00	_____
11217000 552300	Telephone	928.78	1,037.00	1,037.00	1,037.00	1,037.00	.00	_____
11217000 571000	Jointsvcs	1,381,449.65	1,368,052.00	1,368,052.00	1,368,052.00	1,368,052.00	.00	_____
TOTAL Fifth Dist Court Servi		1,493,993.28	1,569,189.00	1,569,189.00	1,569,189.00	1,569,189.00	.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 IOW Operating & Capital Budget FY 2025-26

FOR PERIOD 99

ACCOUNTS FOR:	2024	2025	2025	2026	2026	2026	
General Fund	ACTUAL	ORIG BUD	REVISED BUD	REQUESTS	PROPOSED	ADOPTED	COMMENT
11221000 Commonwealth Attorney							
11221000 511000 Sal & Wage	677,359.96	717,070.00	717,070.00	720,044.00	723,794.00	.00	_____
11221000 513000 Pt Salary	.00	41,400.00	41,400.00	42,642.00	42,642.00	.00	_____
11221000 521000 FICA	49,736.17	58,023.00	58,023.00	55,083.00	58,633.00	.00	_____
11221000 522100 VRS	79,054.61	86,819.00	86,819.00	83,901.00	89,785.00	.00	_____
11221000 523000 Health/Med	104,247.44	113,190.00	113,190.00	105,259.00	115,220.00	.00	_____
11221000 524000 Group Life	9,032.99	9,564.00	9,564.00	2,479.00	8,497.00	.00	_____
11221000 528100 Defer Comp	3,770.00	4,020.00	4,020.00	4,620.00	4,620.00	.00	_____
11221000 533200 Maint Svc	5,460.89	11,200.00	11,200.00	11,200.00	11,200.00	.00	_____
11221000 552300 Telephone	4,060.58	5,700.00	5,700.00	5,700.00	5,700.00	.00	_____
11221000 555010 Trav&Train	5,627.92	12,750.00	11,040.00	10,750.00	10,750.00	.00	_____
11221000 555510 Travlwitns	159.73	4,000.00	4,000.00	6,000.00	6,000.00	.00	_____
11221000 558100 Dues&Assoc	3,520.00	3,700.00	3,700.00	4,200.00	4,200.00	.00	_____
11221000 560010 Off Supply	5,461.81	5,500.00	5,500.00	6,500.00	6,500.00	.00	_____
11221000 560060 CopyLease	2,239.18	2,268.00	2,268.00	2,268.00	2,268.00	.00	_____
11221000 560061 CopySvcSpl	1,239.32	1,200.00	1,200.00	1,200.00	1,200.00	.00	_____
11221000 580100 EquipMach	1,731.84	.00	1,710.00	1,000.00	1,000.00	.00	_____
11221000 592500 CapLeasInt	34.31	.00	.00	.00	.00	.00	_____
TOTAL Commonwealth Attorney	952,736.75	1,076,404.00	1,076,404.00	1,062,846.00	1,092,009.00	.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 IOW Operating & Capital Budget FY 2025-26

FOR PERIOD 99

ACCOUNTS FOR:			2024	2025	2025	2026	2026	2026	
General Fund			ACTUAL	ORIG BUD	REVISED BUD	REQUESTS	PROPOSED	ADOPTED	COMMENT
11312000	Sheriff								
11312000	511000	Sal & Wage	3,915,467.44	4,385,781.00	4,385,781.00	4,811,633.00	4,840,437.00	.00	_____
11312000	511000 31014	Sal & Wage	228,198.24	228,198.00	228,198.00	.00	.00	.00	_____
11312000	512000	Overtime	375,103.74	340,992.00	320,992.00	330,622.00	330,622.00	.00	_____
11312000	512000 31060	Overtime	1,615.78	.00	20,000.00	20,600.00	20,600.00	.00	_____
11312000	512001	Holiday	.00	.00	.00	.00	.00	.00	_____
11312000	513000	Pt Salary	146,885.18	138,792.00	138,792.00	143,000.00	143,000.00	.00	_____
11312000	519000	Othr Comp	.00	7,500.00	7,500.00	.00	.00	.00	_____
11312000	521000	FICA	325,341.41	372,215.00	370,685.00	368,090.00	406,526.00	.00	_____
11312000	521000 31014	FICA	16,530.36	17,458.00	17,458.00	.00	.00	.00	_____
11312000	521000 31060	FICA	117.00	.00	1,530.00	1,576.00	1,576.00	.00	_____
11312000	522100	VRS	451,694.56	496,726.00	496,726.00	544,821.00	549,784.00	.00	_____
11312000	522100 31014	VRS	24,342.20	26,174.00	26,174.00	.00	.00	.00	_____
11312000	523000	Health/Med	753,120.82	897,162.00	897,162.00	903,285.00	994,572.00	.00	_____
11312000	523000 31014	Health/Med	32,898.80	38,808.00	38,808.00	.00	.00	.00	_____
11312000	524000	Group Life	52,688.72	61,065.00	61,065.00	2,479.00	56,957.00	.00	_____
11312000	524000 31014	Group Life	2,843.80	3,058.00	3,058.00	.00	.00	.00	_____
11312000	526000 31014	Unemplmnt	40.00	40.00	40.00	.00	.00	.00	_____
11312000	527100 31014	Work Comp	7,317.00	7,317.00	7,317.00	.00	.00	.00	_____
11312000	528100	Defer Comp	24,642.41	28,272.00	28,272.00	27,552.00	27,672.00	.00	_____
11312000	528100 31014	Defer Comp	1,134.59	2,400.00	2,400.00	.00	.00	.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 IOW Operating & Capital Budget FY 2025-26

FOR PERIOD 99

ACCOUNTS FOR:			2024	2025	2025	2026	2026	2026	
General Fund			ACTUAL	ORIG BUD	REVISED BUD	REQUESTS	PROPOSED	ADOPTED	COMMENT
11312000	528400	Uniforms	5,998.16	6,600.00	6,600.00	7,000.00	6,600.00	.00	_____
11312000	531700	Prof Srvcs	10,374.00	29,700.00	29,700.00	29,700.00	29,700.00	.00	_____
11312000	533100	Rep/Maint	4,550.00	6,148.00	6,148.00	6,148.00	6,148.00	.00	_____
11312000	533200	Maint Svc	56,160.18	44,970.00	44,970.00	83,897.00	73,897.00	.00	_____
11312000	550000	CapLseAgrm	574,787.95	66,500.00	66,500.00	72,000.00	72,000.00	.00	_____
11312000	550100	SBITA Exp	.00	129,935.00	129,935.00	123,000.00	123,000.00	.00	_____
11312000	551000	Utilities	64,634.29	50,000.00	50,000.00	65,500.00	65,500.00	.00	_____
11312000	552100	Postage	1,626.97	2,000.00	2,000.00	3,000.00	3,000.00	.00	_____
11312000	552300	Telephone	38,011.82	56,715.00	56,715.00	56,775.00	56,775.00	.00	_____
11312000	553030 31014	Ln Duty	1,288.00	1,288.00	1,288.00	.00	.00	.00	_____
11312000	553095	RMS Lic	.00	16,000.00	16,000.00	.00	.00	.00	_____
11312000	555010	Trav&Train	61,960.58	65,000.00	65,000.00	80,000.00	80,000.00	.00	_____
11312000	555100	Tolls&Park	.00	.00	.00	500.00	500.00	.00	_____
11312000	555500	TrvlExtrdP	2,184.96	.00	.00	.00	.00	.00	_____
11312000	558050	SpTskFrc	3,086.62	3,000.00	3,000.00	3,000.00	3,000.00	.00	_____
11312000	558060	Oper Exp	76,461.77	71,125.00	71,125.00	71,125.00	71,125.00	.00	_____
11312000	558100	Dues&Assoc	6,910.16	7,470.00	7,470.00	9,460.00	9,460.00	.00	_____
11312000	560010	Off Supply	16,263.45	16,000.00	16,000.00	18,000.00	18,000.00	.00	_____
11312000	560030	EquipSm<5k	7,259.30	4,400.00	4,400.00	.00	.00	.00	_____
11312000	560060	CopyLease	3,863.19	4,300.00	4,300.00	4,300.00	4,300.00	.00	_____
11312000	560061	CopysvcSpl	1,239.32	1,200.00	1,200.00	1,200.00	1,200.00	.00	_____
11312000	560070	CompuSftwr	87.53	7,200.00	7,200.00	7,200.00	7,200.00	.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 IOW Operating & Capital Budget FY 2025-26

FOR PERIOD 99

ACCOUNTS FOR:			2024	2025	2025	2026	2026	2026	
General Fund			ACTUAL	ORIG BUD	REVISED BUD	REQUESTS	PROPOSED	ADOPTED	COMMENT
11312000	560075	Hrdwr<\$5k	981.10	3,000.00	3,000.00	3,000.00	3,000.00	.00	_____
11312000	560080	Fleet	422,080.80	395,000.00	416,207.00	450,000.00	400,000.00	.00	_____
11312000	560110	Uniforms	91,252.54	92,159.00	92,159.00	92,159.00	92,159.00	.00	_____
11312000	580100	EquipMach	34,086.71	18,035.00	18,035.00	53,100.00	21,240.00	.00	_____
11312000	580300	Vehicles	234,260.42	.00	139,968.00	.00	.00	.00	_____
11312000	582500	CapOutlay	83,497.40	40,600.00	114,861.00	90,600.00	50,000.00	.00	_____
11312000	592500	CapLeasInt	2,705.01	.00	.00	.00	.00	.00	_____
TOTAL Sheriff			8,165,594.28	8,190,303.00	8,425,739.00	8,484,322.00	8,569,550.00	.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 IOW Operating & Capital Budget FY 2025-26

FOR PERIOD 99

ACCOUNTS FOR:			2024	2025	2025	2026	2026	2026	
General Fund			ACTUAL	ORIG BUD	REVISED BUD	REQUESTS	PROPOSED	ADOPTED	COMMENT
11321000	Fire & Rescue Administration								
11321000	511000	Sal & wage	411,258.58	437,009.00	453,567.00	328,268.00	467,855.00	.00	_____
11321000	512000	Overtime	3,066.75	523.00	523.00	539.00	539.00	.00	_____
11321000	513000	Pt Salary	4,412.88	.00	21,400.00	22,042.00	22,042.00	.00	_____
11321000	521000	FICA	30,708.22	33,472.00	35,107.00	25,113.00	37,518.00	.00	_____
11321000	522100	VRS	48,923.64	54,687.00	54,687.00	38,959.00	57,616.00	.00	_____
11321000	523000	Health/Med	75,883.60	81,973.00	81,973.00	63,882.00	89,272.00	.00	_____
11321000	524000	Group Life	5,473.21	5,843.00	5,843.00	3,887.00	5,509.00	.00	_____
11321000	528100	Defer Comp	3,450.00	3,600.00	3,600.00	3,000.00	3,600.00	.00	_____
11321000	533200	Maint Svc	24,034.09	57,460.00	57,460.00	25,851.00	25,851.00	.00	_____
11321000	552100	Postage	2,443.53	3,680.00	3,680.00	3,680.00	3,680.00	.00	_____
11321000	552300	Telephone	4,266.24	4,115.00	4,115.00	4,115.00	4,600.00	.00	_____
11321000	555010	Trav&Train	11,201.02	13,000.00	13,000.00	12,000.00	12,000.00	.00	_____
11321000	558055	RAD Emg Pg	.00	.00	.00	75,000.00	.00	.00	_____
11321000	558060	Op Exp	.00	.00	.00	4,000.00	4,000.00	.00	_____
11321000	558100	Dues&Assoc	785.00	815.00	815.00	1,070.00	1,070.00	.00	_____
11321000	560010	Off Supply	4,447.90	5,331.00	5,331.00	13,500.00	9,500.00	.00	_____
11321000	560030	EquipSm<5k	909.67	4,000.00	4,000.00	4,000.00	4,000.00	.00	_____
11321000	560060	CopyLease	2,894.05	2,268.00	2,268.00	2,268.00	2,268.00	.00	_____
11321000	560061	CopySvcSpl	1,240.49	1,200.00	2,800.00	1,200.00	1,200.00	.00	_____
11321000	560080	Fleet	8,724.89	12,000.00	12,000.00	12,000.00	12,000.00	.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 IOW Operating & Capital Budget FY 2025-26

FOR PERIOD 99

ACCOUNTS FOR:			2024	2025	2025	2026	2026	2026	
General Fund			ACTUAL	ORIG BUD	REVISED BUD	REQUESTS	PROPOSED	ADOPTED	COMMENT
11321000	560110	Uniforms	1,150.03	2,000.00	2,000.00	2,000.00	2,000.00	.00	_____
11321000	580300	Vehicles	.00	.00	8,000.00	.00	.00	.00	_____
11321000	592500	CapLeasInt	34.31	.00	.00	.00	.00	.00	_____
TOTAL Fire & Rescue Administ			645,308.10	722,976.00	772,169.00	646,374.00	766,120.00	.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 IOW Operating & Capital Budget FY 2025-26

FOR PERIOD 99

ACCOUNTS FOR:			2024	2025	2025	2026	2026	2026	
General Fund			ACTUAL	ORIG BUD	REVISED BUD	REQUESTS	PROPOSED	ADOPTED	COMMENT
11321005	Fire & Rescue Response								
11321005	511000	Sal & wage	1,908,692.24	2,253,006.00	2,317,706.00	2,662,172.00	2,529,886.00	.00	_____
11321005	512000	Overtime	434,421.52	277,150.00	277,150.00	285,465.00	285,465.00	.00	_____
11321005	512001	Holiday	85,765.87	120,634.00	120,634.00	124,253.00	124,253.00	.00	_____
11321005	513000	Pt Salary	990,873.37	780,732.00	780,732.00	804,154.00	804,154.00	.00	_____
11321005	521000	FICA	253,674.73	259,451.00	264,397.00	203,656.00	286,398.00	.00	_____
11321005	522100	VRS	221,715.52	258,085.00	265,480.00	304,286.00	288,446.00	.00	_____
11321005	523000	Health/Med	403,370.42	533,644.00	556,080.00	566,180.00	600,040.00	.00	_____
11321005	524000	Group Life	25,922.71	30,118.00	30,881.00	31,520.00	29,779.00	.00	_____
11321005	528100	Defer Comp	11,890.00	15,660.00	16,260.00	14,040.00	13,440.00	.00	_____
11321005	531700	Prof Srvc	9,526.38	9,922.00	9,922.00	9,922.00	9,922.00	.00	_____
11321005	533150	EMS ServCo	4,980.10	23,000.00	23,000.00	23,000.00	23,000.00	.00	_____
11321005	533200	Maint Svc	25,124.73	35,500.00	35,500.00	45,300.00	45,300.00	.00	_____
11321005	551000	Utilities	730.52	800.00	800.00	800.00	800.00	.00	_____
11321005	552300	Telephone	15,630.64	17,064.00	17,064.00	17,064.00	17,064.00	.00	_____
11321005	555010	Trvl Train	9,343.17	17,000.00	17,000.00	51,704.00	6,704.00	.00	_____
11321005	556880	4-For-Life	32,845.29	36,127.00	58,518.00	43,000.00	43,000.00	.00	_____
11321005	556883	HRPDComm	6,283.00	6,450.00	6,450.00	6,450.00	6,485.00	.00	_____
11321005	556998	VA Forstry	10,093.05	10,094.00	10,528.00	10,094.00	10,528.00	.00	_____
11321005	558100	Dues & Sub	103.00	.00	.00	.00	.00	.00	_____
11321005	559999	DisastRsps	182,135.74	.00	.00	.00	.00	.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 IOW Operating & Capital Budget FY 2025-26

FOR PERIOD 99

ACCOUNTS FOR:			2024	2025	2025	2026	2026	2026	
General Fund			ACTUAL	ORIG BUD	REVISED BUD	REQUESTS	PROPOSED	ADOPTED	COMMENT
11321005	560010	Off Supply	122.70	425.00	425.00	425.00	425.00	.00	_____
11321005	560040	Med Supply	67,149.03	82,500.00	132,500.00	122,500.00	76,000.00	.00	_____
11321005	560042	Pharmacy	.00	.00	.00	46,500.00	46,500.00	.00	_____
11321005	560045	Medservs	6,817.00	13,883.00	14,233.00	13,883.00	13,883.00	.00	_____
11321005	560080	Fleet	8,628.24	8,900.00	8,900.00	8,900.00	8,900.00	.00	_____
11321005	560110	Uniforms	14,872.33	20,000.00	21,810.00	20,000.00	20,000.00	.00	_____
11321005	560115	PPE	5,433.28	45,000.00	50,000.00	45,000.00	45,000.00	.00	_____
TOTAL Fire & Rescue Response			4,736,144.58	4,855,145.00	5,035,970.00	5,460,268.00	5,335,372.00	.00	_____

ISLE OF WIGHT COUNTY

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 IOW Operating & Capital Budget FY 2025-26

FOR PERIOD 99

ACCOUNTS FOR:		2024	2025	2025	2026	2026	2026	
General Fund		ACTUAL	ORIG BUD	REVISED BUD	REQUESTS	PROPOSED	ADOPTED	COMMENT
11321010	Fire & Rescue Volunteer Depts							
11321010	533200 Maint Svc	.00	5,200.00	5,200.00	18,389.00	18,389.00	.00	_____
11321010	551010 Utility vo	125,258.96	128,000.00	128,000.00	128,000.00	128,000.00	.00	_____
11321010	551016 FUEL-VOL	87,172.11	126,000.00	126,000.00	126,000.00	126,000.00	.00	_____
11321010	553045 Vol Insura	265,305.32	240,444.00	240,444.00	290,000.00	290,000.00	.00	_____
11321010	555010 Trvl Train	1,627.88	10,000.00	10,000.00	10,000.00	10,000.00	.00	_____
11321010	556899 FireProgFd	107,500.00	123,039.00	171,425.00	140,049.00	140,049.00	.00	_____
11321010	556991 CarrVFR	149,400.00	138,200.00	138,200.00	244,641.00	171,350.00	.00	_____
11321010	556992 CarrsVFR	115,400.00	100,295.00	100,295.00	188,000.00	145,000.00	.00	_____
11321010	556993 RushmereVF	65,992.00	91,400.00	91,400.00	80,800.00	73,300.00	.00	_____
11321010	556994 SmfdVF	219,605.65	207,900.00	207,900.00	336,825.00	241,000.00	.00	_____
11321010	556995 WndVF	113,000.00	117,500.00	117,500.00	146,000.00	121,000.00	.00	_____
11321010	556996 IOWVR	246,000.00	215,000.00	295,000.00	247,000.00	215,000.00	.00	_____
11321010	556997 Wnd VR	39,270.00	42,000.00	42,000.00	48,300.00	48,300.00	.00	_____
11321010	559010 VEH TX REL	113,800.00	115,000.00	115,000.00	115,000.00	102,000.00	.00	_____
11321010	560045 MedServs	4,487.00	32,500.00	32,500.00	32,500.00	32,500.00	.00	_____
11321010	580100 EquipMach	35,341.65	25,000.00	25,000.00	26,422.00	26,422.00	.00	_____
TOTAL Fire & Rescue Volunteer		1,689,160.57	1,717,478.00	1,845,864.00	2,177,926.00	1,888,310.00	.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 IOW Operating & Capital Budget FY 2025-26

FOR PERIOD 99

ACCOUNTS FOR:		2024	2025	2025	2026	2026	2026	
General Fund		ACTUAL	ORIG BUD	REVISED BUD	REQUESTS	PROPOSED	ADOPTED	COMMENT
11331000	W. Tidewater Regional Jail							
11331000	531700 Prof Srvcs	1,259,298.00	1,141,354.00	1,149,666.00	1,368,805.00	1,368,805.00	.00	_____
TOTAL W. Tidewater Regional		1,259,298.00	1,141,354.00	1,149,666.00	1,368,805.00	1,368,805.00	.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 IOW Operating & Capital Budget FY 2025-26

FOR PERIOD 99

ACCOUNTS FOR:		2024	2025	2025	2026	2026	2026	
General Fund		ACTUAL	ORIG BUD	REVISED BUD	REQUESTS	PROPOSED	ADOPTED	COMMENT
11341000	Inspections							
11341000	511000 Sal & wage	490,389.19	528,954.00	528,954.00	529,670.00	530,617.00	.00	_____
11341000	521000 FICA	34,602.93	40,465.00	40,465.00	40,522.00	40,593.00	.00	_____
11341000	522100 VRS	57,031.42	64,155.00	64,155.00	61,566.00	64,522.00	.00	_____
11341000	523000 Health/Med	119,337.59	136,844.00	136,844.00	144,774.00	158,497.00	.00	_____
11341000	524000 Group Life	6,431.87	6,989.00	6,989.00	6,237.00	6,187.00	.00	_____
11341000	528100 Defer Comp	3,544.79	4,020.00	4,020.00	3,600.00	3,600.00	.00	_____
11341000	528400 Uniforms	443.95	1,900.00	1,900.00	1,900.00	1,900.00	.00	_____
11341000	531700 Prof Srvcs	.00	25,000.00	25,000.00	25,000.00	25,000.00	.00	_____
11341000	552100 Postage	138.40	600.00	600.00	600.00	600.00	.00	_____
11341000	552300 Telephone	4,010.54	4,649.00	4,649.00	4,649.00	4,714.00	.00	_____
11341000	555010 Trav&Train	3,309.08	5,000.00	5,000.00	5,000.00	5,000.00	.00	_____
11341000	555100 Tolls&Park	38.85	100.00	100.00	100.00	100.00	.00	_____
11341000	558100 Dues&Assoc	1,017.80	1,400.00	1,400.00	1,400.00	1,400.00	.00	_____
11341000	560010 Off Supply	2,442.25	3,500.00	3,500.00	3,500.00	3,500.00	.00	_____
11341000	560060 CopyLease	2,239.18	2,365.00	2,365.00	2,365.00	2,365.00	.00	_____
11341000	560061 CopySvcSpl	1,241.13	1,200.00	1,200.00	1,200.00	1,200.00	.00	_____
11341000	560080 Fleet	10,467.44	12,992.00	16,462.00	12,992.00	12,992.00	.00	_____
11341000	560110 Uniforms	.00	816.00	816.00	816.00	816.00	.00	_____
11341000	560115 PPE Safety	.00	900.00	900.00	900.00	900.00	.00	_____
11341000	560120 Book/Sub	4,180.81	4,550.00	4,550.00	4,550.00	4,550.00	.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 IOW Operating & Capital Budget FY 2025-26

FOR PERIOD 99

ACCOUNTS FOR:			2024	2025	2025	2026	2026	2026	
General Fund			ACTUAL	ORIG BUD	REVISED BUD	REQUESTS	PROPOSED	ADOPTED	COMMENT
11341000	580100	EquipMach	1,213.72	15,570.00	65,066.00	15,570.00	15,570.00	.00	_____
11341000	592500	CapLeasInt	34.31	.00	.00	.00	.00	.00	_____
TOTAL Inspections			742,115.25	861,969.00	914,935.00	866,911.00	884,623.00	.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 IOW Operating & Capital Budget FY 2025-26

FOR PERIOD 99

ACCOUNTS FOR:		2024	2025	2025	2026	2026	2026	
General Fund		ACTUAL	ORIG BUD	REVISED BUD	REQUESTS	PROPOSED	ADOPTED	COMMENT
11351000	Animal Control							
11351000	511000 Sal & wage	306,228.68	352,574.00	317,295.00	359,240.00	323,153.00	.00	_____
11351000	512000 Overtime	49,465.42	75,587.00	75,587.00	75,587.00	77,855.00	.00	_____
11351000	513000 Pt Salary	.00	.00	35,279.00	47,000.00	36,337.00	.00	_____
11351000	521000 FICA	25,812.48	32,755.00	32,755.00	27,482.00	33,458.00	.00	_____
11351000	522100 VRS	37,147.76	48,296.00	48,296.00	43,288.00	45,913.00	.00	_____
11351000	523000 Health/Med	94,922.89	103,120.00	103,120.00	108,110.00	98,934.00	.00	_____
11351000	524000 Group Life	4,091.86	4,722.00	4,722.00	4,253.00	3,811.00	.00	_____
11351000	528100 Defer Comp	2,470.21	2,820.00	2,820.00	2,220.00	2,220.00	.00	_____
11351000	533100 Eq R&Main	359.03	2,380.00	2,380.00	2,380.00	2,380.00	.00	_____
11351000	536000 Advertise	.00	1,100.00	1,100.00	5,000.00	5,000.00	.00	_____
11351000	539100 Vet Servc	41,825.79	30,000.00	55,000.00	55,000.00	30,000.00	.00	_____
11351000	551000 Utilities	22,724.81	22,000.00	22,000.00	22,750.00	22,750.00	.00	_____
11351000	552100 Postage	34.56	140.00	140.00	140.00	140.00	.00	_____
11351000	552300 Telephone	1,119.62	4,100.00	4,100.00	1,900.00	1,900.00	.00	_____
11351000	555010 Trav&Train	752.28	3,000.00	3,000.00	3,000.00	3,000.00	.00	_____
11351000	558060 Oper Exp	34,248.24	31,800.00	31,800.00	56,800.00	31,800.00	.00	_____
11351000	558100 Dues&Assoc	.00	120.00	120.00	120.00	120.00	.00	_____
11351000	560010 Off Supply	2,269.78	2,125.00	2,125.00	2,125.00	2,125.00	.00	_____
11351000	560030 EquipSm<5k	.00	1,000.00	1,000.00	1,000.00	1,000.00	.00	_____
11351000	560060 CopyLease	1,624.01	3,000.00	3,000.00	3,000.00	3,000.00	.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 IOW Operating & Capital Budget FY 2025-26

FOR PERIOD 99

ACCOUNTS FOR:			2024	2025	2025	2026	2026	2026	
General Fund			ACTUAL	ORIG BUD	REVISED BUD	REQUESTS	PROPOSED	ADOPTED	COMMENT
11351000	560080	Fleet	19,019.07	29,196.00	29,196.00	29,196.00	29,196.00	.00	_____
11351000	560110	Uniforms	2,108.84	3,500.00	3,500.00	3,500.00	3,500.00	.00	_____
11351000	582500	CapOutlay	.00	12,500.00	12,500.00	13,000.00	15,000.00	.00	_____
TOTAL Animal Control			646,225.33	765,835.00	790,835.00	866,091.00	772,592.00	.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 IOW Operating & Capital Budget FY 2025-26

FOR PERIOD 99

ACCOUNTS FOR:			2024	2025	2025	2026	2026	2026	
General Fund			ACTUAL	ORIG BUD	REVISED BUD	REQUESTS	PROPOSED	ADOPTED	COMMENT
11411000	Public works	Administraton							
11411000	511000	Sal & wage	222,083.12	229,807.00	239,772.00	245,522.00	246,923.00	.00	_____
11411000	521000	FICA	16,275.05	17,581.00	17,603.00	18,782.00	18,890.00	.00	_____
11411000	522100	VRS	25,665.60	26,107.00	26,107.00	28,063.00	28,063.00	.00	_____
11411000	523000	Health/Med	42,890.68	45,239.00	45,239.00	45,238.00	49,535.00	.00	_____
11411000	524000	Group Life	2,957.28	3,061.00	3,061.00	2,907.00	2,898.00	.00	_____
11411000	528100	Defer Comp	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	.00	_____
11411000	551000	Utilities	6,028.07	5,200.00	5,200.00	6,050.00	6,050.00	.00	_____
11411000	552100	Postage	.00	75.00	75.00	75.00	75.00	.00	_____
11411000	552300	Telephone	1,539.02	1,560.00	1,560.00	1,560.00	1,620.00	.00	_____
11411000	555010	Trav&Train	.00	250.00	250.00	250.00	250.00	.00	_____
11411000	555555	PCard-Susp	.00	.00	.00	1.00	1.00	.00	_____
11411000	560010	Off Supply	1,338.21	1,500.00	1,500.00	1,500.00	1,500.00	.00	_____
11411000	560060	CopyLease	1,119.53	1,134.00	1,134.00	1,134.00	1,134.00	.00	_____
11411000	560061	CopySvcSpl	619.66	650.00	650.00	650.00	650.00	.00	_____
11411000	560080	Fleet	6,930.50	13,000.00	13,000.00	13,000.00	13,000.00	.00	_____
11411000	592500	CapLeasInt	17.16	.00	.00	.00	.00	.00	_____
TOTAL Public Works Administr			328,663.88	346,364.00	356,351.00	365,932.00	371,789.00	.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 IOW Operating & Capital Budget FY 2025-26

FOR PERIOD 99

ACCOUNTS FOR:	2024	2025	2025	2026	2026	2026	
General Fund	ACTUAL	ORIG BUD	REVISED BUD	REQUESTS	PROPOSED	ADOPTED	COMMENT
11411500 Public wk Cap Program/ Inspect							
11411500 511000 Sal & wage	61,597.80	63,746.00	63,814.00	65,427.00	65,720.00	.00	_____
11411500 521000 FICA	4,529.78	4,877.00	4,877.00	5,005.00	5,028.00	.00	_____
11411500 522100 VRS	7,137.60	7,260.00	7,260.00	7,478.00	7,478.00	.00	_____
11411500 523000 Health/Med	15,121.88	15,951.00	15,951.00	15,951.00	17,467.00	.00	_____
11411500 524000 Group Life	822.48	852.00	852.00	775.00	772.00	.00	_____
11411500 552300 Telephone	1,392.73	1,320.00	1,320.00	1,320.00	1,320.00	.00	_____
11411500 555010 Trvl Train	.00	800.00	800.00	800.00	800.00	.00	_____
11411500 558060 Op Exp	.00	400.00	400.00	400.00	400.00	.00	_____
11411500 560030 EquipSm<5k	.00	.00	.00	5,000.00	5,000.00	.00	_____
11411500 560080 Fuel	4,332.85	5,543.00	5,543.00	5,543.00	5,543.00	.00	_____
11411500 560115 PPE Safety	.00	800.00	800.00	800.00	800.00	.00	_____
TOTAL Public wk Cap Program/	94,935.12	101,549.00	101,617.00	108,499.00	110,328.00	.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 IOW Operating & Capital Budget FY 2025-26

FOR PERIOD 99

ACCOUNTS FOR:			2024	2025	2025	2026	2026	2026	
General Fund			ACTUAL	ORIG BUD	REVISED BUD	REQUESTS	PROPOSED	ADOPTED	COMMENT
11423000	Refuse Collection								
11423000	511000	Sal & wage	489,442.06	512,174.00	512,174.00	526,150.00	527,951.00	.00	_____
11423000	512000	Overtime	51,320.82	50,000.00	50,000.00	50,000.00	51,500.00	.00	_____
11423000	512001	Holiday	.00	.00	.00	.00	.00	.00	_____
11423000	513000	Pt Salary	597,007.50	575,000.00	575,000.00	585,625.00	592,250.00	.00	_____
11423000	521000	FICA	86,088.07	86,994.00	86,994.00	40,250.00	89,635.00	.00	_____
11423000	522100	VRS	59,452.12	70,715.00	70,715.00	62,817.00	72,353.00	.00	_____
11423000	523000	Health/Med	86,242.92	94,201.00	94,201.00	94,200.00	103,134.00	.00	_____
11423000	524000	Group Life	6,524.44	6,846.00	6,846.00	6,230.00	6,209.00	.00	_____
11423000	528100	Defer Comp	3,755.00	4,020.00	4,020.00	4,200.00	4,200.00	.00	_____
11423000	533100	Eq R&Main	46,241.44	50,000.00	50,000.00	50,000.00	50,000.00	.00	_____
11423000	536600	Cont Svc	18,364.18	16,200.00	19,200.00	16,200.00	16,200.00	.00	_____
11423000	538200	SPSA	1,334,972.71	1,464,000.00	1,453,700.00	1,474,000.00	1,474,000.00	.00	_____
11423000	551000	Utilities	20,484.88	19,200.00	19,200.00	20,500.00	20,500.00	.00	_____
11423000	552300	Telephone	8,342.41	7,467.00	14,767.00	14,988.00	21,900.00	.00	_____
11423000	555010	Trav&Train	2,854.21	4,800.00	4,800.00	5,500.00	5,500.00	.00	_____
11423000	558060	Oper Exp	5,125.36	9,052.00	8,852.00	10,000.00	10,000.00	.00	_____
11423000	558080	Lndfil Cls	167,287.46	300,000.00	300,000.00	300,000.00	300,000.00	.00	_____
11423000	558100	Dues&Assoc	812.00	700.00	700.00	700.00	700.00	.00	_____
11423000	560080	Fleet	186,546.87	225,000.00	225,000.00	225,000.00	225,000.00	.00	_____
11423000	560110	Uniforms	5,162.29	4,500.00	4,500.00	5,500.00	5,500.00	.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 IOW Operating & Capital Budget FY 2025-26

FOR PERIOD 99

ACCOUNTS FOR:			2024	2025	2025	2026	2026	2026	
General Fund			ACTUAL	ORIG BUD	REVISED BUD	REQUESTS	PROPOSED	ADOPTED	COMMENT
11423000	560115	PPE Safety	5,319.28	6,700.00	6,700.00	6,700.00	6,700.00	.00	_____
11423000	580300	vehicles	.00	.00	35,000.00	.00	.00	.00	_____
11423000	582500	CapOutlay	13,202.00	20,000.00	20,200.00	25,000.00	25,000.00	.00	_____
TOTAL Refuse Collection			3,194,548.02	3,527,569.00	3,562,569.00	3,523,560.00	3,608,232.00	.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 IOW Operating & Capital Budget FY 2025-26

FOR PERIOD 99

ACCOUNTS FOR:			2024	2025	2025	2026	2026	2026	
General Fund			ACTUAL	ORIG BUD	REVISED BUD	REQUESTS	PROPOSED	ADOPTED	COMMENT
11431000	Building & Grounds								
11431000	511000	Sal & wage	486,300.51	504,393.00	504,656.00	523,453.00	526,153.00	.00	_____
11431000	512000	Overtime	26,779.81	24,000.00	24,000.00	24,000.00	24,720.00	.00	_____
11431000	512001	Holiday	.00	.00	.00	.00	.00	.00	_____
11431000	513000	Pt Salary	207,578.39	225,000.00	225,000.00	229,616.00	231,750.00	.00	_____
11431000	521000	FICA	53,486.78	57,635.00	57,635.00	40,044.00	59,871.00	.00	_____
11431000	522100	VRS	55,944.38	65,431.00	65,431.00	61,816.00	68,062.00	.00	_____
11431000	523000	Health/Med	107,546.38	134,360.00	134,360.00	121,716.00	133,262.00	.00	_____
11431000	524000	Group Life	6,234.80	6,729.00	6,729.00	6,198.00	6,177.00	.00	_____
11431000	528100	Defer Comp	4,251.00	4,800.00	4,800.00	4,800.00	4,800.00	.00	_____
11431000	533100	Eq R&Main	212,020.01	248,600.00	248,000.00	248,600.00	248,600.00	.00	_____
11431000	533200	Maint Svc	117,126.23	111,000.00	111,000.00	111,000.00	111,000.00	.00	_____
11431000	533350	GeneratMai	26,177.05	25,300.00	25,300.00	35,300.00	35,300.00	.00	_____
11431000	551000	Utilities	284,814.82	255,400.00	255,400.00	285,600.00	285,600.00	.00	_____
11431000	552300	Telephone	10,987.42	12,300.00	12,900.00	12,900.00	12,900.00	.00	_____
11431000	555010	Trav&Train	288.00	2,910.00	2,910.00	2,910.00	2,910.00	.00	_____
11431000	555555	PCard-Susp	.00	.00	.00	1.00	1.00	.00	_____
11431000	560030	EquipSm<5k	4,297.35	4,900.00	4,900.00	4,900.00	4,900.00	.00	_____
11431000	560080	Fleet	39,250.22	33,000.00	33,000.00	33,000.00	35,200.00	.00	_____
11431000	560110	Uniforms	9,577.94	9,080.00	9,080.00	11,500.00	11,500.00	.00	_____
11431000	560115	PPE Safety	2,257.39	10,185.00	10,185.00	10,185.00	10,185.00	.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 IOW Operating & Capital Budget FY 2025-26

FOR PERIOD 99

ACCOUNTS FOR:			2024	2025	2025	2026	2026	2026	
General Fund			ACTUAL	ORIG BUD	REVISED BUD	REQUESTS	PROPOSED	ADOPTED	COMMENT
11431000	560140	Op Supply	29,569.31	30,000.00	30,000.00	35,000.00	35,000.00	.00	_____
11431000	560145	Cnty Sign	4,309.30	5,000.00	5,000.00	5,000.00	5,000.00	.00	_____
11431000	582500	CapOutlay	.00	5,100.00	5,100.00	5,100.00	5,100.00	.00	_____
TOTAL Building & Grounds			1,688,797.09	1,775,123.00	1,775,386.00	1,812,639.00	1,857,991.00	.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 IOW Operating & Capital Budget FY 2025-26

FOR PERIOD 99

ACCOUNTS FOR:			2024	2025	2025	2026	2026	2026	
General Fund			ACTUAL	ORIG BUD	REVISED BUD	REQUESTS	PROPOSED	ADOPTED	COMMENT
11454500	Public works	Transportation							
11454500	511000	Sal & wage	163,351.99	203,561.00	213,982.00	219,242.00	235,340.00	.00	_____
11454500	521000	FICA	11,618.75	15,573.00	15,932.00	16,772.00	18,004.00	.00	_____
11454500	522100	VRS	18,956.94	24,703.00	25,239.00	25,059.00	26,716.00	.00	_____
11454500	523000	Health/Med	33,635.68	54,665.00	54,665.00	54,664.00	59,841.00	.00	_____
11454500	524000	Group Life	2,184.06	2,707.00	2,763.00	2,596.00	2,758.00	.00	_____
11454500	528100	Defer Comp	1,450.00	1,800.00	1,800.00	1,800.00	1,800.00	.00	_____
11454500	528400	Uniforms	64.84	.00	.00	.00	.00	.00	_____
11454500	531700	Prof Srvcs	87,151.16	100,000.00	100,000.00	100,000.00	100,000.00	.00	_____
11454500	533200	Maint Svc	15,701.63	22,000.00	21,700.00	23,100.00	23,100.00	.00	_____
11454500	536000	Cntrct Adv	.00	400.00	400.00	1,000.00	1,000.00	.00	_____
11454500	551000	Utilities	67,277.82	65,000.00	65,000.00	68,000.00	68,000.00	.00	_____
11454500	552100	Postage	16.34	200.00	200.00	200.00	200.00	.00	_____
11454500	552300	Telephone	797.37	879.00	1,179.00	1,758.00	1,758.00	.00	_____
11454500	555010	Trvl Train	333.40	1,340.00	1,340.00	1,500.00	1,500.00	.00	_____
11454500	560010	Off Supply	326.66	400.00	400.00	500.00	500.00	.00	_____
11454500	560080	Fleet	.00	.00	.00	2,680.00	2,680.00	.00	_____
11454500	560115	PPE Safety	125.00	200.00	200.00	200.00	200.00	.00	_____
TOTAL Public Works Transport			402,991.64	493,428.00	504,800.00	519,071.00	543,397.00	.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 IOW Operating & Capital Budget FY 2025-26

FOR PERIOD 99

ACCOUNTS FOR: General Fund	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 REQUESTS	2026 PROPOSED	2026 ADOPTED	COMMENT
11711000 Parks & Recreation							
11711000 511000 Sal & wage	199,550.04	205,732.00	209,104.00	213,774.00	214,024.00	.00	_____
11711000 512000 overtime	.00	1,760.00	1,760.00	1,813.00	1,813.00	.00	_____
11711000 513000 Pt Salary	.00	.00	.00	1,000.00	.00	.00	_____
11711000 521000 FICA	14,929.58	15,874.00	15,874.00	16,354.00	16,512.00	.00	_____
11711000 522100 VRS	24,024.20	25,879.00	25,879.00	25,213.00	26,899.00	.00	_____
11711000 523000 Health/Med	24,997.73	27,516.00	27,516.00	19,585.00	21,440.00	.00	_____
11711000 524000 Group Life	2,670.45	2,754.00	2,754.00	2,531.00	2,523.00	.00	_____
11711000 528100 Defer Comp	1,206.00	1,200.00	1,200.00	1,200.00	1,200.00	.00	_____
11711000 552100 Postage	25.57	500.00	500.00	500.00	500.00	.00	_____
11711000 552300 Telephone	4,866.86	8,504.00	8,504.00	8,504.00	8,504.00	.00	_____
11711000 555010 Trav&Train	3,322.57	6,855.00	6,855.00	6,855.00	6,855.00	.00	_____
11711000 558100 Dues&Assoc	511.00	446.00	446.00	625.00	625.00	.00	_____
11711000 560010 Off Supply	4,361.73	4,500.00	4,500.00	4,500.00	4,500.00	.00	_____
11711000 560060 CopyLease	4,478.36	4,536.00	4,536.00	4,536.00	4,536.00	.00	_____
11711000 560061 CopySvcSpl	2,540.41	2,400.00	2,400.00	2,400.00	2,400.00	.00	_____
11711000 560110 Uniforms	41.92	200.00	200.00	200.00	200.00	.00	_____
11711000 560120 Book/Sub	123.23	100.00	100.00	266.00	266.00	.00	_____
11711000 592500 CapLeasInt	68.62	.00	.00	.00	.00	.00	_____
TOTAL Parks & Recreation	287,718.27	308,756.00	312,128.00	309,856.00	312,797.00	.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 IOW Operating & Capital Budget FY 2025-26

FOR PERIOD 99

ACCOUNTS FOR:		2024	2025	2025	2026	2026	2026	
General Fund		ACTUAL	ORIG BUD	REVISED BUD	REQUESTS	PROPOSED	ADOPTED	COMMENT
11711500	Parks & Recreation Programs							
11711500	511000 Sal & wage	293,246.06	306,409.00	306,409.00	314,519.00	315,619.00	.00	_____
11711500	512000 Overtime	1,258.43	1,863.00	1,863.00	1,919.00	1,919.00	.00	_____
11711500	512001 Holiday	1,347.13	1,346.00	1,346.00	1,386.00	1,386.00	.00	_____
11711500	513000 Pt Salary	120,241.16	137,322.00	137,322.00	141,442.00	141,442.00	.00	_____
11711500	519000 Othr Comp	5,375.00	6,000.00	6,000.00	5,500.00	5,500.00	.00	_____
11711500	521000 FICA	31,464.75	34,191.00	34,191.00	24,061.00	27,785.00	.00	_____
11711500	522100 VRS	36,141.96	40,990.00	40,990.00	37,793.00	42,193.00	.00	_____
11711500	523000 Health/Med	31,824.79	37,308.00	37,308.00	47,100.00	51,567.00	.00	_____
11711500	524000 Group Life	3,936.57	4,095.00	4,095.00	3,724.00	3,712.00	.00	_____
11711500	528100 Defer Comp	2,210.76	2,400.00	2,400.00	1,800.00	1,800.00	.00	_____
11711500	536500 Marketing	13,373.40	15,100.00	15,100.00	15,100.00	15,100.00	.00	_____
11711500	551000 Utilities	52,117.32	48,820.00	48,820.00	52,300.00	52,300.00	.00	_____
11711500	552300 Telephone	2,438.18	2,514.00	2,514.00	2,514.00	2,519.00	.00	_____
11711500	555010 Trvl Train	5,991.82	7,477.00	7,477.00	7,477.00	7,477.00	.00	_____
11711500	558070 Sp Events	42,618.81	49,845.00	49,845.00	50,550.00	50,550.00	.00	_____
11711500	558100 Dues & Sub	3,120.00	3,500.00	3,500.00	3,500.00	3,500.00	.00	_____
11711500	560030 EquipSm<5k	4,758.35	5,200.00	5,200.00	5,200.00	5,200.00	.00	_____
11711500	567781 Athletics	54,773.84	52,000.00	52,000.00	53,000.00	53,000.00	.00	_____
11711500	567782 Camps	27,240.94	30,000.00	30,000.00	32,000.00	32,000.00	.00	_____
11711500	567783 InstrClass	5,541.97	8,000.00	8,000.00	8,000.00	8,000.00	.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 IOW Operating & Capital Budget FY 2025-26

FOR PERIOD 99

ACCOUNTS FOR:			2024	2025	2025	2026	2026	2026	
General Fund			ACTUAL	ORIG BUD	REVISED BUD	REQUESTS	PROPOSED	ADOPTED	COMMENT
11711500	567784	Recreation	17,045.30	18,300.00	18,300.00	17,300.00	17,300.00	.00	_____
11711500	567785	SrAdultPrg	41,493.51	53,471.00	53,471.00	53,471.00	53,471.00	.00	_____
11711500	567797	WindsorCtr	4,013.55	7,000.00	7,000.00	6,000.00	6,000.00	.00	_____
TOTAL Parks & Recreation Pro			801,573.60	873,151.00	873,151.00	885,656.00	899,340.00	.00	_____

ISLE OF WIGHT COUNTY

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 IOW Operating & Capital Budget FY 2025-26

FOR PERIOD 99

ACCOUNTS FOR:		2024	2025	2025	2026	2026	2026	
General Fund		ACTUAL	ORIG BUD	REVISED BUD	REQUESTS	PROPOSED	ADOPTED	COMMENT
11711800	P&R Parks, Gateways & Grounds							
11711800	511000 Sal & wage	501,842.98	596,315.00	596,315.00	602,311.00	603,676.00	.00	_____
11711800	512000 Overtime	12,158.68	28,980.00	28,980.00	29,849.00	29,849.00	.00	_____
11711800	512001 Holiday	673.97	828.00	828.00	853.00	853.00	.00	_____
11711800	513000 Pt Salary	16,230.46	16,389.00	16,389.00	16,881.00	16,881.00	.00	_____
11711800	521000 FICA	39,165.34	49,153.00	49,153.00	46,077.00	46,181.00	.00	_____
11711800	522100 VRS	60,744.24	78,627.00	78,627.00	72,037.00	79,195.00	.00	_____
11711800	523000 Health/Med	130,397.00	178,886.00	178,886.00	169,805.00	166,510.00	.00	_____
11711800	524000 Group Life	6,645.26	7,918.00	7,918.00	7,110.00	7,080.00	.00	_____
11711800	528100 Defer Comp	6,776.89	8,220.00	8,220.00	6,420.00	6,420.00	.00	_____
11711800	533100 Repr/Maint	45,542.05	48,000.00	48,000.00	48,000.00	48,000.00	.00	_____
11711800	533500 Rd Beautif	1,393.50	2,000.00	2,000.00	2,000.00	2,000.00	.00	_____
11711800	552300 Telephone	1,892.01	1,823.00	1,823.00	1,823.00	1,823.00	.00	_____
11711800	554100 Rent Equip	3,391.46	10,000.00	10,000.00	10,000.00	10,000.00	.00	_____
11711800	555010 Trvl Train	1,127.94	4,800.00	4,800.00	6,000.00	6,000.00	.00	_____
11711800	558100 Dues & Sub	1,384.00	2,370.00	2,370.00	2,370.00	2,370.00	.00	_____
11711800	560080 Fleet	51,908.99	54,480.00	54,480.00	54,480.00	54,480.00	.00	_____
11711800	560110 Uniforms	5,676.12	7,000.00	7,000.00	7,000.00	7,000.00	.00	_____
11711800	560115 PPE	6,076.23	9,905.00	9,905.00	7,000.00	7,000.00	.00	_____
11711800	560140 Opr Supply	67,272.05	79,000.00	79,000.00	79,000.00	79,000.00	.00	_____
11711800	582500 CapOutlay	51,806.36	60,000.00	60,000.00	89,000.00	89,000.00	.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 IOW Operating & Capital Budget FY 2025-26

FOR PERIOD 99

ACCOUNTS FOR:	2024	2025	2025	2026	2026	2026	
General Fund	ACTUAL	ORIG BUD	REVISED BUD	REQUESTS	PROPOSED	ADOPTED	COMMENT
TOTAL P&R Parks, Gateways &	1,012,105.53	1,244,694.00	1,244,694.00	1,258,016.00	1,263,318.00	.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 IOW Operating & Capital Budget FY 2025-26

FOR PERIOD 99

ACCOUNTS FOR:		2024	2025	2025	2026	2026	2026	
General Fund		ACTUAL	ORIG BUD	REVISED BUD	REQUESTS	PROPOSED	ADOPTED	COMMENT
11731000 Blackwater Regional Library								
11731000 519000	Othr Comp	1,350.00	2,500.00	2,500.00	2,500.00	2,500.00	.00	_____
11731000 551000	Utilities	33,851.22	34,400.00	34,400.00	34,400.00	34,400.00	.00	_____
11731000 556990	BlkwtrLibr	1,009,856.00	1,051,944.00	1,051,944.00	1,075,566.00	1,075,566.00	.00	_____
TOTAL Blackwater Regional Li		1,045,057.22	1,088,844.00	1,088,844.00	1,112,466.00	1,112,466.00	.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 IOW Operating & Capital Budget FY 2025-26

FOR PERIOD 99

ACCOUNTS FOR:			2024	2025	2025	2026	2026	2026	
General Fund			ACTUAL	ORIG BUD	REVISED BUD	REQUESTS	PROPOSED	ADOPTED	COMMENT
11811000	Planning & Zoning								
11811000	511000	Sal & wage	548,085.90	652,052.00	652,052.00	642,731.00	645,231.00	.00	_____
11811000	519000	Compen	15,625.00	20,000.00	20,000.00	20,000.00	20,000.00	.00	_____
11811000	521000	FICA	39,906.09	49,882.00	49,882.00	49,169.00	49,360.00	.00	_____
11811000	522100	VRS	65,861.10	86,276.00	86,276.00	76,083.00	84,379.00	.00	_____
11811000	523000	Health/Med	99,466.66	129,191.00	129,191.00	127,975.00	139,809.00	.00	_____
11811000	524000	Group Life	7,329.82	8,710.00	8,710.00	7,610.00	7,585.00	.00	_____
11811000	528100	Defer Comp	3,650.00	4,200.00	4,200.00	3,600.00	3,600.00	.00	_____
11811000	528400	UniformsTx	120.00	.00	.00	.00	.00	.00	_____
11811000	531700	Prof Srvcs	20,430.00	95,000.00	95,000.00	100,000.00	100,000.00	.00	_____
11811000	533305	Sftw SBITA	80,000.00	85,050.00	85,050.00	85,350.00	.00	.00	_____
11811000	536000	Advertise	16,173.52	14,000.00	14,000.00	14,000.00	14,000.00	.00	_____
11811000	552100	Postage	2,146.65	4,000.00	4,000.00	4,000.00	4,000.00	.00	_____
11811000	552300	Telephone	5,025.76	5,101.00	5,101.00	5,101.00	5,161.00	.00	_____
11811000	555010	Trav&Train	3,915.07	5,900.00	5,900.00	5,900.00	5,900.00	.00	_____
11811000	555100	Tolls&Park	23.00	70.00	70.00	70.00	70.00	.00	_____
11811000	558060	Oper Exp	7,367.32	8,000.00	8,000.00	8,000.00	8,000.00	.00	_____
11811000	558100	Dues&Assoc	1,274.00	2,900.00	2,900.00	2,900.00	2,900.00	.00	_____
11811000	560010	Off Supply	4,436.78	5,500.00	5,500.00	5,500.00	5,500.00	.00	_____
11811000	560060	CopyLease	1,351.51	1,369.00	1,369.00	1,369.00	1,369.00	.00	_____
11811000	560061	CopySvcSpl	619.66	650.00	650.00	650.00	650.00	.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 IOW Operating & Capital Budget FY 2025-26

FOR PERIOD 99

ACCOUNTS FOR:			2024	2025	2025	2026	2026	2026	
General Fund			ACTUAL	ORIG BUD	REVISED BUD	REQUESTS	PROPOSED	ADOPTED	COMMENT
11811000	560080	Fleet	2,668.12	3,360.00	3,360.00	3,360.00	3,360.00	.00	_____
11811000	560110	Uniforms	54.99	250.00	250.00	250.00	250.00	.00	_____
11811000	592500	CapLeasInt	20.72	.00	.00	.00	.00	.00	_____
TOTAL Planning & Zoning			925,551.67	1,181,461.00	1,181,461.00	1,163,618.00	1,101,124.00	.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 IOW Operating & Capital Budget FY 2025-26

FOR PERIOD 99

ACCOUNTS FOR:			2024	2025	2025	2026	2026	2026	
General Fund			ACTUAL	ORIG BUD	REVISED BUD	REQUESTS	PROPOSED	ADOPTED	COMMENT
11815000	Economic Development								
11815000	511000	Sal & Wage	263,698.47	317,965.00	317,965.00	328,481.00	329,931.00	.00	_____
11815000	521000	FICA	19,486.00	24,325.00	24,325.00	25,129.00	25,240.00	.00	_____
11815000	522100	VRS	29,900.50	41,872.00	41,872.00	38,748.00	44,022.00	.00	_____
11815000	523000	Health/Med	52,648.36	72,388.00	72,388.00	72,387.00	79,249.00	.00	_____
11815000	524000	Group Life	3,372.04	4,248.00	4,248.00	3,889.00	3,876.00	.00	_____
11815000	528100	Defer Comp	2,000.00	2,400.00	2,400.00	2,400.00	2,400.00	.00	_____
11815000	531700	Prof Srvcs	860.69	10,000.00	10,000.00	10,000.00	10,000.00	.00	_____
11815000	536000	Advertise	.00	500.00	500.00	500.00	500.00	.00	_____
11815000	536500	Marketing	36,535.72	55,437.00	55,437.00	57,487.00	57,487.00	.00	_____
11815000	536700	EC Incentv	.00	100,000.00	1,076,336.00	200,000.00	100,000.00	.00	_____
11815000	552100	Postage	271.83	250.00	250.00	250.00	250.00	.00	_____
11815000	552300	Telephone	2,081.81	3,782.00	3,782.00	3,610.00	3,782.00	.00	_____
11815000	555010	Trav&Train	8,439.19	21,640.00	21,640.00	18,915.00	18,915.00	.00	_____
11815000	555100	Tolls&Park	182.30	275.00	275.00	275.00	275.00	.00	_____
11815000	558100	Dues&Assoc	48,738.90	51,987.00	51,987.00	53,572.00	53,572.00	.00	_____
11815000	560010	Off Supply	1,186.53	1,500.00	1,500.00	1,000.00	1,000.00	.00	_____
11815000	560060	CopyLease	2,239.18	2,268.00	2,268.00	2,268.00	2,268.00	.00	_____
11815000	560061	CopySvcSpl	1,252.56	1,200.00	1,200.00	1,200.00	1,200.00	.00	_____
11815000	560080	Fleet	3,345.97	2,000.00	2,000.00	1,500.00	2,000.00	.00	_____
11815000	560120	Book/Sub	135.40	220.00	220.00	108.00	108.00	.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 IOW Operating & Capital Budget FY 2025-26

FOR PERIOD 99

ACCOUNTS FOR:			2024	2025	2025	2026	2026	2026	
General Fund			ACTUAL	ORIG BUD	REVISED BUD	REQUESTS	PROPOSED	ADOPTED	COMMENT
11815000	592500	CapLeasInt	34.31	.00	.00	.00	.00	.00	_____
TOTAL Economic Development			476,409.76	714,257.00	1,690,593.00	821,719.00	736,075.00	.00	_____

ISLE OF WIGHT COUNTY

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 IOW Operating & Capital Budget FY 2025-26

FOR PERIOD 99

ACCOUNTS FOR:			2024	2025	2025	2026	2026	2026	
General Fund			ACTUAL	ORIG BUD	REVISED BUD	REQUESTS	PROPOSED	ADOPTED	COMMENT
11817000	Tourism								
11817000	511000	Sal & Wage	297,145.43	292,867.00	271,367.00	302,315.00	335,415.00	.00	_____
11817000	512001	Holiday	1,882.41	1,615.00	1,615.00	1,663.00	1,663.00	.00	_____
11817000	513000	Pt Salary	49,586.42	55,484.00	55,484.00	57,149.00	57,149.00	.00	_____
11817000	521000	FICA	26,230.90	26,773.00	26,773.00	23,127.00	30,158.00	.00	_____
11817000	522100	VRS	33,860.56	39,733.00	39,733.00	35,881.00	41,815.00	.00	_____
11817000	523000	Health/Med	49,097.00	45,239.00	45,239.00	55,031.00	60,255.00	.00	_____
11817000	524000	Group Life	3,778.24	3,902.00	3,902.00	3,579.00	3,568.00	.00	_____
11817000	528100	Defer Comp	1,800.00	1,800.00	1,800.00	2,400.00	2,400.00	.00	_____
11817000	531700	Prof Svcs	.00	250.00	21,750.00	250.00	250.00	.00	_____
11817000	533100	Eq R&Main	.00	3,500.00	3,500.00	3,500.00	3,500.00	.00	_____
11817000	536500	Marketing	66,981.12	70,400.00	70,400.00	70,400.00	70,400.00	.00	_____
11817000	536500 87600	Marketing	.00	.00	2,700.00	.00	.00	.00	_____
11817000	536550	SaltySorte	190.18	6,000.00	15,014.00	8,500.00	8,500.00	.00	_____
11817000	540650	ISC-IT	22,907.00	21,653.00	21,653.00	23,391.00	23,391.00	.00	_____
11817000	540655	ISC-RkMgt	6,082.00	15,352.00	15,352.00	18,126.00	18,126.00	.00	_____
11817000	551000	Utilities	2,966.61	3,300.00	3,300.00	3,300.00	3,300.00	.00	_____
11817000	552100	Postage	408.72	500.00	500.00	500.00	500.00	.00	_____
11817000	552300	Telephone	4,492.80	4,750.00	4,750.00	4,750.00	4,750.00	.00	_____
11817000	554200	Rent-Bldg	29,496.00	34,884.00	34,884.00	35,928.00	35,928.00	.00	_____
11817000	555010	Trav&Train	3,651.34	5,000.00	5,000.00	5,000.00	5,000.00	.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 IOW Operating & Capital Budget FY 2025-26

FOR PERIOD 99

ACCOUNTS FOR:			2024	2025	2025	2026	2026	2026	
General Fund			ACTUAL	ORIG BUD	REVISED BUD	REQUESTS	PROPOSED	ADOPTED	COMMENT
11817000	555100	Tolls&Park	72.00	125.00	125.00	125.00	125.00	.00	_____
11817000	558015	87600 ProgExp	.00	.00	10,800.00	13,500.00	13,500.00	.00	_____
11817000	558070	Sp Events	14,637.21	18,200.00	18,200.00	18,200.00	18,200.00	.00	_____
11817000	558071	SpEvMktg	5,683.48	7,900.00	7,900.00	7,900.00	7,900.00	.00	_____
11817000	558100	Dues&Assoc	2,382.87	2,400.00	2,700.00	2,700.00	2,700.00	.00	_____
11817000	560010	Off Supply	2,293.79	3,000.00	2,700.00	3,000.00	3,000.00	.00	_____
11817000	560060	CopyLease	2,239.18	2,268.00	2,268.00	2,268.00	2,268.00	.00	_____
11817000	560061	CopySvcSpl	1,239.32	1,200.00	1,200.00	1,200.00	1,200.00	.00	_____
11817000	560070	CompSft<5k	426.75	.00	.00	.00	.00	.00	_____
11817000	560080	Fleet	1,307.85	1,251.00	1,251.00	1,251.00	1,251.00	.00	_____
11817000	591050	PrincpLeas	5,268.49	5,332.00	8,882.00	10,007.00	10,007.00	.00	_____
11817000	592050	Int(Lease)	143.23	81.00	872.00	1,379.00	1,379.00	.00	_____
11817000	592500	CapLeasInt	34.31	.00	.00	.00	.00	.00	_____
TOTAL Tourism			636,285.21	674,759.00	701,614.00	716,320.00	767,598.00	.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 IOW Operating & Capital Budget FY 2025-26

FOR PERIOD 99

ACCOUNTS FOR:		2024	2025	2025	2026	2026	2026	
General Fund		ACTUAL	ORIG BUD	REVISED BUD	REQUESTS	PROPOSED	ADOPTED	COMMENT
11817007 Farmer's Market								
11817007 512001	Holiday	686.69	720.00	720.00	742.00	742.00	.00	_____
11817007 513000	Pt salary	29,796.24	29,325.00	29,325.00	30,205.00	30,205.00	.00	_____
11817007 521000	FICA	2,336.50	2,299.00	2,299.00	2,367.00	2,367.00	.00	_____
11817007 552300	Telephone	630.67	609.00	609.00	1,200.00	1,200.00	.00	_____
11817007 558072	FarmMkt	14,663.18	12,492.00	12,492.00	9,400.00	9,400.00	.00	_____
TOTAL Farmer's Market		48,113.28	45,445.00	45,445.00	43,914.00	43,914.00	.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 IOW Operating & Capital Budget FY 2025-26

FOR PERIOD 99

ACCOUNTS FOR:		2024	2025	2025	2026	2026	2026	
General Fund		ACTUAL	ORIG BUD	REVISED BUD	REQUESTS	PROPOSED	ADOPTED	COMMENT
11817009 Vintage Market								
11817009 512001	Holiday	132.68	.00	.00	.00	.00	.00	_____
11817009 513000	Pt Salary	5,612.44	13,000.00	6,500.00	6,695.00	6,695.00	.00	_____
11817009 521000	FICA	439.54	995.00	495.00	512.00	512.00	.00	_____
11817009 558073	VintageMrk	25,284.19	16,005.00	23,005.00	23,000.00	23,000.00	.00	_____
TOTAL Vintage Market		31,468.85	30,000.00	30,000.00	30,207.00	30,207.00	.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 IOW Operating & Capital Budget FY 2025-26

FOR PERIOD 99

ACCOUNTS FOR: General Fund	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 REQUESTS	2026 PROPOSED	2026 ADOPTED	COMMENT
11818000 Communications							
11818000 511000 Sal & wage	74,318.02	80,665.00	80,665.00	82,467.00	83,068.00	.00	_____
11818000 513000 Pt salary	166.43	.00	.00	.00	.00	.00	_____
11818000 521000 FICA	5,334.66	6,171.00	6,171.00	6,309.00	6,355.00	.00	_____
11818000 522100 VRS	8,843.71	9,973.00	9,973.00	9,706.00	10,273.00	.00	_____
11818000 523000 Health/Med	28,253.71	28,160.00	28,160.00	28,160.00	30,772.00	.00	_____
11818000 524000 Group Life	988.00	1,073.00	1,073.00	976.00	973.00	.00	_____
11818000 528100 Defer Comp	1,138.85	1,200.00	1,200.00	1,200.00	1,200.00	.00	_____
11818000 552100 Postage	-1,343.93	10,000.00	20,000.00	20,000.00	20,000.00	.00	_____
11818000 554100 Rent Equip	4,500.00	6,000.00	6,000.00	6,000.00	6,000.00	.00	_____
11818000 558060 Op Exp	1,544.00	1,500.00	1,500.00	1,750.00	1,750.00	.00	_____
11818000 560010 Off Supply	.00	400.00	400.00	500.00	500.00	.00	_____
TOTAL Communications	123,743.45	145,142.00	155,142.00	157,068.00	160,891.00	.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 IOW Operating & Capital Budget FY 2025-26

FOR PERIOD 99

ACCOUNTS FOR: General Fund	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2026 REQUESTS	2026 PROPOSED	2026 ADOPTED	COMMENT
11831000 Cooperative Extension Service							
11831000 531700 Prof Svcs	72,053.93	78,142.00	78,142.00	80,947.00	85,879.00	.00	_____
11831000 552300 Telephone	711.17	768.00	768.00	800.00	800.00	.00	_____
11831000 555010 Trav&Train	.00	550.00	550.00	750.00	750.00	.00	_____
11831000 558060 Oper Exp	.00	.00	.00	.00	.00	.00	_____
11831000 558100 Dues&Assoc	313.00	400.00	400.00	400.00	400.00	.00	_____
11831000 560010 Off Supply	246.75	500.00	500.00	400.00	400.00	.00	_____
11831000 560060 CopyLease	2,044.58	2,268.00	2,268.00	2,268.00	2,268.00	.00	_____
11831000 560061 CopySvcSpl	1,239.32	1,200.00	1,200.00	1,200.00	1,200.00	.00	_____
11831000 592500 CapLeasInt	34.31	.00	.00	.00	.00	.00	_____
TOTAL Cooperative Extension	76,643.06	83,828.00	83,828.00	86,765.00	91,697.00	.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 IOW Operating & Capital Budget FY 2025-26

FOR PERIOD 99

ACCOUNTS FOR:		2024	2025	2025	2026	2026	2026	
General Fund		ACTUAL	ORIG BUD	REVISED BUD	REQUESTS	PROPOSED	ADOPTED	COMMENT
11911000 Non-Departmental								
11911000	511000 Sal & wage	.00	152,731.00	87,849.00	75,000.00	75,000.00	.00	_____
11911000	519000 Compen	.00	7,879.00	7,879.00	.00	.00	.00	_____
11911000	523000 Health/Med	1,626.00	.00	.00	.00	.00	.00	_____
11911000	540650 ISC-IT	1,218,396.60	1,343,121.00	1,343,121.00	1,451,356.00	1,451,356.00	.00	_____
11911000	540655 ISC-RkMgt	700,547.29	781,703.00	781,703.00	898,177.00	898,177.00	.00	_____
11911000	558000 Misc	.00	8,300.00	8,300.00	.00	.00	.00	_____
11911000	559000 Tax Relief	.00	2,500,000.00	2,500,000.00	3,100,000.00	3,100,000.00	.00	_____
11911000	582599 CLSvehPchs	657,533.38	965,500.00	965,500.00	843,600.00	555,600.00	.00	_____
11911000	598000 Contingcy	.00	400,000.00	277,983.00	400,000.00	400,000.00	.00	_____
11911000	599000 JdgmtStlmt	.00	.00	50,000.00	.00	.00	.00	_____
11911000	599251 LongvtyRsv	.00	5,000.00	5,000.00	.00	.00	.00	_____
TOTAL Non-Departmental		2,578,103.27	6,164,234.00	6,027,335.00	6,768,133.00	6,480,133.00	.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 IOW Operating & Capital Budget FY 2025-26

FOR PERIOD 99

ACCOUNTS FOR:		2024	2025	2025	2026	2026	2026	
General Fund		ACTUAL	ORIG BUD	REVISED BUD	REQUESTS	PROPOSED	ADOPTED	COMMENT
11931000 Transfers								
11931000 597240	Trnsfto911	1,340,332.21	1,606,527.00	1,606,527.00	1,808,727.00	1,857,782.00	.00	_____
11931000 597260	TrnsftoCSA	287,975.54	286,000.00	286,000.00	286,000.00	286,000.00	.00	_____
11931000 597290	Trf Grant	88,347.10	81,968.00	81,968.00	100,000.00	100,000.00	.00	_____
11931000 597310	Trnsf toCP	1,581,750.00	2,325,000.00	6,854,550.00	2,000,000.00	2,100,735.00	.00	_____
11931000 597410	Trnsf SS	1,161,410.63	1,800,000.00	1,800,000.00	2,021,522.00	1,592,344.00	.00	_____
11931000 597510	Trnsf toPU	3,619,558.00	4,494,594.00	4,494,594.00	4,293,913.00	4,293,913.00	.00	_____
11931000 597520	TrsfrPUCap	.00	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	.00	_____
11931000 597900	Trnsf toSB	30,348,780.00	32,959,069.00	32,959,069.00	39,607,165.00	36,117,849.00	.00	_____
11931000 597950	Sch-MaitRp	224,922.00	250,000.00	250,000.00	6,729,500.00	250,000.00	.00	_____
TOTAL Transfers		38,653,075.48	45,803,158.00	50,332,708.00	58,846,827.00	48,598,623.00	.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 IOW Operating & Capital Budget FY 2025-26

FOR PERIOD 99

ACCOUNTS FOR:			2024	2025	2025	2026	2026	2026	
General Fund			ACTUAL	ORIG BUD	REVISED BUD	REQUESTS	PROPOSED	ADOPTED	COMMENT
11951000 Debt Service									
11951000	591000	RedemPrinc	4,096,352.76	4,218,714.00	4,218,714.00	4,499,378.00	4,499,378.00	.00	_____
11951000	591025	PrcpSchool	3,284,993.84	3,379,208.00	3,379,208.00	3,950,865.00	3,950,865.00	.00	_____
11951000	591050	PrncpLeas	595,688.11	809,138.00	805,588.00	651,471.00	649,826.00	.00	_____
11951000	592000	Int Paymnt	1,725,684.37	1,590,299.00	1,590,299.00	1,446,247.00	1,446,247.00	.00	_____
11951000	592025	IntSchools	2,305,466.35	2,210,239.00	2,210,239.00	2,512,171.00	2,512,171.00	.00	_____
11951000	592050	Int(Lease)	41,501.29	95,415.00	94,624.00	62,356.00	62,102.00	.00	_____
11951000	592550	SBITAIIntEx	571.91	.00	.00	.00	.00	.00	_____
11951000	594000	AdmFees	20,416.59	24,000.00	24,000.00	24,000.00	24,000.00	.00	_____
11951000	595500	PACEIntert	209,835.86	209,836.00	209,836.00	209,836.00	209,836.00	.00	_____
11951000	597200	DebtSvRes	204,468.00	272,275.00	272,275.00	239,489.00	.00	.00	_____
TOTAL Debt Service			12,484,979.08	12,809,124.00	12,804,783.00	13,595,813.00	13,354,425.00	.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 IOW Operating & Capital Budget FY 2025-26

FOR PERIOD 99

ACCOUNTS FOR:	2024	2025	2025	2026	2026	2026	
General Fund	ACTUAL	ORIG BUD	REVISED BUD	REQUESTS	PROPOSED	ADOPTED	COMMENT
12000000 other Public Service/Contribut							
12000000 556870 4 KIDS	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	.00	_____
12000000 556871 HR Wkfc Co	9,820.00	10,038.00	10,038.00	10,178.00	10,178.00	.00	_____
12000000 556873 WTCS Board	297,890.00	310,336.00	310,336.00	375,589.00	325,000.00	.00	_____
12000000 556874 WTHHealthDi	580,000.00	580,000.00	580,000.00	580,000.00	580,000.00	.00	_____
12000000 556875 SmfdMuseum	97,676.96	90,000.00	90,000.00	100,000.00	100,000.00	.00	_____
12000000 556876 STLuke's	.00	.00	.00	4,000.00	4,000.00	.00	_____
12000000 556877 VADefend	.00	.00	.00	50,000.00	10,000.00	.00	_____
12000000 556878 SchHSMus	.00	.00	.00	5,375.00	5,375.00	.00	_____
12000000 556881 CASA	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	.00	_____
12000000 556882 ChCommerce	14,000.00	14,000.00	14,000.00	14,000.00	14,000.00	.00	_____
12000000 556883 HRPDComm	40,308.00	41,027.00	41,027.00	41,027.00	41,579.00	.00	_____
12000000 556884 Endep Ctr	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	.00	_____
12000000 556885 HRMFFA	19,472.00	19,975.00	19,975.00	20,436.50	20,437.00	.00	_____
12000000 556886 Genieveshl	20,000.00	20,000.00	20,000.00	30,000.00	25,000.00	.00	_____
12000000 556887 ChrtOutrch	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00	.00	_____
12000000 556889 CCC	28,000.00	31,425.00	31,425.00	31,425.00	31,425.00	.00	_____
12000000 556890 PSWCDist	8,000.00	8,000.00	8,000.00	16,000.00	8,000.00	.00	_____
12000000 556893 SSS-VA	138,440.00	138,440.00	138,440.00	191,658.00	138,440.00	.00	_____
12000000 556894 SmartBegns	10,000.00	10,000.00	10,000.00	15,000.00	15,000.00	.00	_____
12000000 556895 IOWALeague	4,500.00	4,500.00	4,500.00	6,500.00	6,500.00	.00	_____

NEXT YEAR BUDGET COMPARISON REPORT

PROJECTION: 20261 IOW Operating & Capital Budget FY 2025-26

FOR PERIOD 99

ACCOUNTS FOR:			2024	2025	2025	2026	2026	2026	
General Fund			ACTUAL	ORIG BUD	REVISED BUD	REQUESTS	PROPOSED	ADOPTED	COMMENT
12000000	556897	WTFClinic	78,369.00	63,237.00	63,237.00	95,155.00	95,155.00	.00	_____
12000000	556999	Frkl Annex	913,222.79	1,020,000.00	1,020,000.00	1,020,000.00	1,020,000.00	.00	_____
12000000	558000	Misc	18,400.00	10,375.00	10,375.00	11,500.00	.00	.00	_____
12000000	558001	1750 IOWCH	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	.00	_____
TOTAL Other Public Service/C			2,360,598.75	2,453,853.00	2,453,853.00	2,700,343.50	2,532,589.00	.00	_____
TOTAL General Fund			93,566,871.12	107,621,893.00	113,879,444.00	124,260,667.50	113,265,012.00	.00	_____
TOTAL REVENUE			.00	.00	.00	.00	.00	.00	_____
TOTAL EXPENSE			93,566,871.12	107,621,893.00	113,879,444.00	124,260,667.50	113,265,012.00	.00	_____
GRAND TOTAL			93,566,871.12	107,621,893.00	113,879,444.00	124,260,667.50	113,265,012.00	.00	_____

** END OF REPORT - Generated by Marina O. Hitchings **

Capital Projects Budget

Revenues		FY 26
Solar Farm payment	\$	1,500,000
Fund Balance	\$	4,000,000
Proffers	\$	760,000
Leftover 2024 bonds	\$	600,000
Debt	\$	6,013,000
Total	\$	12,873,000

Expenses

Schools:

Bus Garage	\$	4,000,000
School bus replacements (5)	\$	763,000
Band room	\$	1,400,000
Weapons Detection	\$	180,000
ADA bleachers	\$	125,000

Fire Rescue:

Windsor engine	\$	1,000,000
Windsor medic	\$	500,000
IOW medic	\$	500,000

Funded with \$2 M solar farm payment

Public Buildings:

Carrollton VFD	\$	300,000
Windsor Library	\$	2,180,000
Roof/HVAC Smithfield Library	\$	265,000
Public Works/Public Utilities shelters	\$	500,000

Parks & Recreation:	\$	1,160,000
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Utilities:	\$	2,000,000
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Total	\$	12,873,000
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ISSUE:

Discussion of the Proposed FY2025-26 Operating and Capital Budgets

BACKGROUND:

The Board may wish to continue its discussion of the Proposed FY2025-26 Operating and Capital Budgets in anticipation of the public hearing on April 24, 2025.

The calendar for continued review and consideration of the budgets includes the following dates and times:

- **Thursday, April 24th at 5:00pm** - Budget Public Hearing
- **Thursday, May 1st at 6:00pm** - Budget Work Session
- **Thursday, May 8th at 6:00pm** - Adoption of the Proposed Operating & Capital Budgets, Related Ordinances, and CIP

BUDGETARY IMPACT:

TBD

RECOMMENDATION:

For the Board's information, discussion, and direction.