

Agenda
Board of Supervisors
Isle of Wight County
April 6, 2023

1. Call to Order (6:00 P.M.)
2. Approval of Agenda
3. Invocation – Chairman William M. McCarty
4. County Administrator's Report
 - A. Public Safety Telecommunicators Week
Resolution to Designate the Week of April 9-15, 2023 as
National Public Safety Telecommunicators Week
 - B. VDOT Presentation – James River Bridge
VDOT Presentation – Upcoming Maintenance Work on the
James River Bridge
 - C. Port of Virginia
Virginia Port Authority Presentation on the Port of Virginia
 - D. Proposed FY2023-24 Operating and Capital Budgets
Presentation of the County Administrator's Proposed
FY2023-24 Operating and Capital Budgets
5. Adjournment

ISSUE:

Resolution to Designate the Week of April 9-15, 2023 as National Public Safety Telecommunicators Week

BACKGROUND:

Each year, a week during the month of April is designated as National Public Safety Telecommunicators Week throughout the nation and in Isle of Wight County in recognition of the important work performed by professional telecommunicators. This year, April 9-15, 2023 is designated as National Public Safety Telecommunicators Week.

BUDGETARY IMPACT:

None.

RECOMMENDATION:

Adopt a resolution to designate April 9-15, 2023 as National Public Safety Telecommunicators Week.

ATTACHMENTS:

Description	Type	Upload Date
Resolution	Resolution	3/27/2023

**RESOLUTION TO DESIGNATE THE WEEK OF
APRIL 9-15, 2023 AS NATIONAL PUBLIC SAFETY
TELECOMMUNICATORS WEEK**

WHEREAS, emergencies can occur at any time that require police, fire or emergency medical services; and,

WHEREAS, when an emergency occurs the prompt response of police officers, firefighters and paramedics is critical to the protection of life and preservation of property; and,

WHEREAS, the safety of our officers and firefighters is dependent upon the quality and accuracy of information obtained from citizens who telephone the Isle of Wight County emergency communications center; and,

WHEREAS, Public Safety Telecommunicators are the first and most critical contact our citizens have with emergency services; and,

WHEREAS, Public Safety Telecommunicators are the single vital link for our police officers and firefighters by monitoring their activities by radio, providing them information and ensuring their safety; and,

WHEREAS, Public Safety Telecommunicators of the Isle of Wight County Emergency Communications Center have contributed substantially to the apprehension of criminals, suppression of fires and treatment of patients; and,

WHEREAS, each dispatcher has exhibited compassion, understanding and professionalism during the performance of their job in the past year.

NOW, THEREFORE, BE IT AND IT IS HEREBY RESOLVED by the Board of Supervisors of the County of Isle of Wight, Virginia that the week of April 9-15, 2023 be designated as **National Public Safety Telecommunicators Week** in honor of the men and women whose diligence and professionalism keep our city and citizens safe.

BE IT FURTHER RESOLVED that the Board urges all citizens to take note of this special week and give due honor to our County's Public Safety Telecommunicators.

Adopted this 6th day of April, 2023.

William M. McCarty, Chairman

Carey Mills Storm, Clerk

Approved as to form:

Robert W. Jones, Jr., County Attorney

ISSUE:

VDOT Presentation - Upcoming Maintenance Work on the James River Bridge

BACKGROUND:

Staff from VDOT will present information regarding upcoming maintenance work on the draw mechanism for the James River Bridge that will necessitate temporary detours.

BUDGETARY IMPACT:

None.

RECOMMENDATION:

For the Board's information.

ISSUE:

Virginia Port Authority Presentation on the Port of Virginia

BACKGROUND:

Chris Gullickson, Director of Development and Transportation Policy, Virginia Port Authority, will present an update on the Port of Virginia relative to investments on-terminal and offsite.

BUDGETARY IMPACT:

None.

RECOMMENDATION:

For the Board's information.

ISSUE:

Presentation of the County Administrator's Proposed FY2023-24 Operating and Capital Budgets

BACKGROUND:

Staff will provide the Proposed FY2023-24 Operating and Capital Budgets to the Board for its review. Highlights of the proposed budgets will be presented.

Additionally, the proposed FY2024-33 Capital Improvements Program (CIP) has been drafted for the Board's review.

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

- **Thursday, April 13th at 6:00pm** - Budget Work Session
- **Thursday, April 20th at 5:00pm** - Budget Public Hearing
- **Thursday, April 27th at 6:00pm** - Budget Work Session
- **Thursday, May 4th at 6:00pm** - Budget Work Session
- **Thursday, May 11th 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.

ATTACHMENTS:

Description	Type	Upload Date
Proposed FY2023-24 Operating and Capital Budgets	Backup Material	4/6/2023



PROPOSED FY 2023-24
OPERATING & CAPITAL
BUDGET

MARCH 31, 2023

Revised April 5, 2023



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**County of Isle of Wight
Virginia**

For the Fiscal Year Beginning

July 01, 2022

Christopher P. Morill

Executive Director

BUDGET DEVELOPMENT CALENDAR

ISLE OF WIGHT COUNTY

FY 2023-24

DECEMBER 15, 2022	Budget Packages Distributed to Departments, Agencies and Local Organizations; Web Posting
JANUARY 23, 2023	Department And Agency Budget Requests Due
JANUARY 30- FEBRUARY 10, 2023	County Administrator's Budget Development Meetings
MARCH 1- MARCH 31, 2023	County Administrator's Budget Review Meetings
APRIL 6, 2023	County Administrator's Proposed Budget Presentation to The Board of Supervisors
APRIL 13, 2023	Board Of Supervisors Budget Work Session
APRIL 20, 2023	Board Of Supervisors Public Hearing on Proposed Budget & Resolution
APRIL 27, 2023	Board Of Supervisors Budget Work Session
MAY 4, 2023	Board Of Supervisors Budget Work Session
MAY 11, 2023	Adoption Of County Budget & Ordinances



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COUNTY ADMINISTRATOR'S MESSAGE





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The Honorable Board of Supervisors
Isle of Wight County, Virginia

Honorable Members of the Board:

I am pleased to submit the FY 2023-24 budget for Isle of Wight County to the Board of Supervisors and our citizens. This Budget was prepared to meet the needs of a growing community by providing cost efficient and effective public services. The team of staff responsible for preparing the budget has attempted to create a document that is more transparent and understandable to every citizen and addresses the basic responsibilities of local government.

The FY 2023-24 budget is notable for the fact that for the first time in **16 years**, there will be a **proposed reduction** in the real estate tax rate from **\$.85 to \$.75**. The personal property tax rate has been returned from \$3.90 to \$4.50. One penny of real estate tax is expected to generate **\$618,500** based on preliminary information from the reassessment company.

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

The General Fund budget totals **\$94,079,563**. The largest source of these funds is from General Property taxes (\$70.3 million) or 75% of the budget. The largest uses of County funds are for Education (\$30.1 million, 32%), Public Safety (\$15.9 million, 17%), and Debt Service (\$12.1 million, 13%). Our goals include diversifying our revenue sources to become less dependent on property taxes and reducing debt service as a percentage of our expenditures.

Revenue Highlights

Real Property Taxes – Housing starts declined slightly in 2022 (-3% from the previous year) but at a slower rate. There were 302 housing starts in 2022 compared to 312 in 2021. In 2022, 84% of all housing starts occurred in the

northern end of the county, 56% in the Newport District and 27% in the Town of Smithfield. Commercial development and construction were basically non-existent in FY23 and represented only 1% of the total new construction assessments. A 23.5% change in assessments is forecast for FY 24 with total value of \$6,146,792,000 and revenue of \$45,048,770 based on the proposed tax rate of \$.75 and a collection rate of 98%.

Personal Property – Motor Vehicles – The value of used motor vehicles declined by 9% in 2022 relative to 2021 according to J.D. Power. In response to the decrease in values, the Board of Supervisors voted to return the personal property tax rate to its previous rate of \$4.50. The Car Tax Relief percentage increased from 35% to 37%. A 4% growth is forecast for FY 24 with revenue of \$14,100,000.

Machinery & Tools Tax – The Machinery and Tools category has experienced volatility during the past three years. An increase of 1% over current revenues for the M&T tax is expected to generate revenue of \$5,190,000.

Sales & Use Tax – The U.S. Supreme Court Case of *South Dakota v. Wayfair* ruled that states may charge sales tax on purchases made from out-of-state sellers. The 2019 Virginia General Assembly adopted legislation enabling the Commonwealth to collect sales tax on out-of-state sellers. This has resulted in an increase in sales tax to the state and localities. Online sales tax now represents nearly 36% of all retail sales for Isle of Wight County. An increase of 6% is forecast for the current fiscal year compared to last year. The upcoming year's revenue forecast of 3% growth will generate \$4,300,000 which is an increase of 7.5% over the FY22 budget.

Public Service Corporation Taxes – Public Service assessments are adjusted annually based on the real estate sales ratio as determined by the Department of Taxation. As real estate sale prices exceed assessments, the county's sales ratio declines. It is anticipated that the assessments will decrease 3.7% in the next fiscal year which will result in revenue of \$1,350,000.

Recordation and Wills Tax – The tax on recordation of real property has followed the real estate market and continued to increase over the last several years. After collecting \$906,000 in FY21, we saw a decline to \$852,700 in FY22. I am projecting \$700,000 for FY24 which is a decrease of \$150,000 over last year's budgeted amount.

Building Permits – Building permit fee revenue reflects the decrease in housing starts throughout the County. \$591,000 was received in FY22 and we expect to collect more than \$400,000 in FY23. I am estimating \$400,000 in FY24 which is a decrease of \$150,000 over last year.

Utilities Fund – Due to a 5.7% increase in the price of water from the Western Tidewater Water Authority, a 59-cent increase in the price/1000 gallons of water is proposed. This will result in a monthly increase of \$2.95 or 3.9% for the typical customer who uses 5000 gals/month.

Expenditure Highlights

Public Schools – An increase of \$2,791,814 is proposed in local operating funds for the Isle of Wight County Public Schools. A restoration of the local capital maintenance appropriation in the amount of \$250,000 is also proposed. \$715,830 is included in debt service to finance \$7.9 million in improvements at Smithfield High School and Windsor High School for enhanced Career & Technical Program options for students.

Public Safety – The budget continues the replacement schedule for Sheriff's Office vehicles by lease financing 7 new vehicles. A part-time kennel assistant in the Animal Control department is proposed to be upgraded to a full-time Shelter Manager.

Fire and Rescue Response – In previous years, emergency volunteer responders who lived in Isle of Wight County could receive a tax credit for one vehicle up to \$500. A revised program was approved in FY23 which provides all volunteer responders regardless of where they live or the value of their vehicle with a payment based on years of service. The annual payment ranges from \$100 to \$500. The total amount of this program is \$115,000.

Public Works – The bulk of the increase in Public Works is a result of a \$2 increase in tipping fees by SPSA and an estimated increase of 1000 tons of solid waste.

Debt Service – Older debt service payments reached their peak in FY20 and have continued to decline. Bonds totaling \$18.5 million were issued in February 2022 to fund the remainder of Hardy Elementary School, the replacement of Fire and Rescue equipment and other County projects. Our total debt Service budget for the General Fund in FY24 will be \$12.1 million. \$7.4 million of the payments will be for principal.

Personnel

Isle of Wight County competes for employees across the Hampton Roads region. We completed a new compensation study in FY23 which brought our salary ranges more in line with our neighboring localities. To maintain our competitiveness, I have included a 4% general wage increase plus an annualized payment of \$1,000 for all full-time employees. The effective increase will range from 7.5% for our lower paid employees to 4.5% for higher paid employees. Part-time employees will receive a 5% increase.

The County's contribution for Deferred Compensation has not increased in over 19 years. A \$15/month increase is proposed which will bring the total to \$50/month that is offered to employees on a matching basis. We currently have 195 employees that participate in deferred compensation. The increase will cost approximately \$35,000.

A vision/dental plan is proposed for employees that already have Health Insurance such as those with TRICARE. We estimate 10 employees will be eligible with a

County cost of \$11,746. The employees will pay 19% of the total cost. Employees who decline our insurance represent a significant cost savings for the County but those plans often do not have adequate vision and dental coverage. We anticipate that this benefit will make us more competitive in attracting qualified employees.

The County Health Plan experienced another good year with a 1.6% increase in rates. We are continuing the same County/Employee cost sharing plan for health insurance established in FY20. We are also continuing the High Deductible Health Plan (with Health Savings Account) which was added last year. This plan has the potential to provide savings for employees and the County.

New Positions

Six new full-time positions are proposed in the FY24 budget, (Emergency Services, Parks and Recreation, and Public Works. One new part-time position is proposed in Commonwealth Attorney and two current part-time positions are proposed to be converted to full-time positions, (Animal Control and Voter Registrar)

Fleet Upgrades

In addition to new vehicles for the Sheriff's department, a total of 5 other vehicles are proposed to replace aging or high mileage vehicles in the following departments: Public Works, Parks and Recreation, and Emergency Services

Capital Budget

Consistent with the Board's adoption of the FY24-33 Capital Improvements Program, a Capital Budget of \$7 million is included to move various capital projects forward. Significant capital expenditures include Parks & Recreation (Tyler's Beach) \$750,000, Water line and Water tank projects (\$3.1 million), Public Works (Capital Maintenance) \$500,000 and various Transportation projects (\$2.2 million)

The Capital Budget is fully funded with existing bonds, General Fund transfer, and grants.

Acknowledgements

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

Sincerely,



Randy Keaton
County Administrator



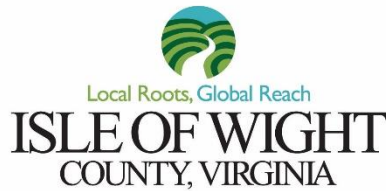
FY24 Budget Highlights

Revenues:

- **\$5,100,404 increase in overall budget:**
- **\$3,608,000 increase** – Real Property Taxes
- **\$600,000 increase** – Personal Property Taxes
- **\$400,000 increase** – Interest Revenue
- **\$375,000 increase** – Business Equipment
- **\$300,000 increase** – Sales & Use Tax
- **\$285,000 increase** – Business License Tax
- **\$214,000 increase** – Comp Board
- **\$125,000 increase** – Utility Tax
- **\$100,000 increase** – Delinquent Taxes
- **\$100,000 increase** – Consumer Utility Tax
- **\$100,000 increase** – EMS Revenue
- **\$60,000 increase** – Tax penalties and interest
- **\$52,000 increase** – Various items
- **\$50,000 increase** – M&T Tax
- **\$50,000 increase** – Meals Tax
- **\$150,000 decrease** – Building Permits & Fees
- **\$150,000 decrease** – County Tax on Record/Wills
- **\$150,000 decrease** – Communications Tax
- **\$52,000 decrease** – Public Service taxes

Expenses:

- **\$5,100,404 increase in overall budget:**
- **\$2,791,814 increase** – School System Operating
- **\$1,038,000 increase** – 4% + \$1,000 cost of living
- **\$545,000 increase** – New positions
- **\$250,000 increase** – School Capital Maintenance
- **\$250,000 increase** – Transfer to Social Services
- **\$129,500 increase** – Volunteer Fire Rescue Departments
- **\$110,000 increase** – Landfill Post Closure
- **\$84,000 increase** – Blackwater Library
- **\$58,700 increase** – Real Estate Assessment
- **\$2,050,000 decrease** – Non-Departmental
- **\$614,000 decrease** – Debt Service
- **\$300,000 decrease** – Economic Development Incentives
- **\$201,600 decrease** – Transfer to Public Utilities
- **\$200,000 decrease** – Legal fees



FY 2023-24 General Fund Budget Summary

4/5/2023

EXPENSES	FY 2022-23	FY 2023-24	Difference	% Change	Significant Items
Board of Supervisors	\$ 345,718	\$ 372,373	\$ 26,655	7.71%	software & professional services
County Administration	490,509	531,119	40,610	8.28%	
County Attorney	674,903	496,743	(178,160)	-26.40%	decrease in legal fees
Human Resources	378,407	524,396	145,989	38.58%	new position from last year, prof services & advertising
Commissioner of the Revenue	799,137	866,088	66,951	8.38%	
Assessment	119,800	178,500	58,700	49.00%	1st year of assessment
Treasurer	917,299	1,116,702	199,403	21.74%	new position from last year & postage
Finance	826,149	895,930	69,781	8.45%	
Purchasing	164,303	177,831	13,528	8.23%	
Electoral Board/Registrar	361,218	474,268	113,050	31.30%	more elections this year
Court Programs	353,477	362,781	9,304	2.63%	
Clerk of the Circuit Court	630,317	735,867	105,550	16.75%	
Commonwealth's Attorney	843,540	960,794	117,254	13.90%	
Sheriff	5,857,758	7,392,575	1,534,817	26.20%	new positions from last year, comp study & cap outlay
Emergency Services	526,885	590,124	63,239	12.00%	
Career Fire and Rescue Response	3,612,472	4,275,917	663,445	18.37%	overtime & medical supplies
Volunteer Fire & Rescue Response	1,567,352	1,696,795	129,443	8.26%	
Western Tidewater Regional Jail	1,293,333	1,259,298	(34,035)	-2.63%	percentage of inmates reduction
Inspections	749,583	829,428	79,845	10.65%	
Animal Control	629,548	684,576	55,028	8.74%	
Public Works - Administration	320,744	337,251	16,507	5.15%	
Public Works - Inspections	85,963	97,080	11,117	12.93%	
Public Works - Solid Waste	2,965,138	3,333,939	368,801	12.44%	SPSA inc, new position from last year and landfill post-closure
Public Works - Bldg. & Grounds	1,525,335	1,657,924	132,589	8.69%	
Public Works - Transportation	356,038	473,978	117,940	33.13%	new position from last year
Parks & Recreation - Admin	265,899	278,936	13,037	4.90%	
Parks & Recreation - Programs	720,557	904,208	183,651	25.49%	new position from last year and inc in programs for seniors
Parks & Recreation - Grounds	958,002	1,024,534	66,532	6.94%	
Blackwater Regional Library	962,508	1,046,756	84,248	8.75%	
Community Development	854,603	1,082,509	227,906	26.67%	new position from last year & software
Economic Development	1,059,589	808,393	(251,196)	-23.71%	decrease in econ dev incentives
Tourism	587,786	649,509	61,723	10.50%	incr in marketing
Markets	84,690	79,000	(5,690)	-6.72%	
Communications	79,351	140,639	61,288	77.24%	new position from last year
Cooperative Extension	75,515	78,934	3,419	4.53%	
Non-Departmental	6,326,766	4,668,923	(1,657,843)	-26.20%	comp plan was distributed throughout departments
Schools	27,094,755	30,136,569	3,041,814	11.23%	
Transfer to Other Funds	7,491,946	7,794,903	302,957	4.04%	911 fund, CSA fund, Social Services
Debt Service	12,772,154	12,158,396	(613,758)	-4.81%	
Governmental Organizations	2,111,151	2,138,868	27,717	1.31%	
Non-Profit Organizations	364,140	366,209	2,069	0.57%	
Contingency	774,821	400,000	(374,821)	-48.38%	
Total	\$ 88,979,159	\$ 94,079,563	\$ 5,100,404		

REVENUES

School Increases:

Salaries - 5%Transportation	\$ 1,105,000
Capital Maintenance	411,000
Human Resources software	250,000
Technology	108,000
O & M	209,000
CTE	35,000
Instructional	75,000
	855,000
Total	\$ 3,048,000

General Fund Revenues



Isle of Wight County
Proposed FY 2023-24 Operating Budget

General Fund Revenues

	2022 AMENDED	2022 ACTUAL	2023 ORIG BUD	2023* AMENDED	2024 REQUESTS	2024* PROPOSED	PCT * CHANGE
REAL PROPERTY TAXES							
Real Estate - Current	\$ 40,220,000	39,170,549	41,420,000	41,420,000	41,420,000	45,108,737	8.85%
Real Estate - Delinquent	950,000	394,982	950,000	950,000	950,000	750,000	-21.05%
Public Service Property	1,759,000	1,579,536	1,402,000	1,402,000	1,402,000	1,350,000	-3.71%
Personal Property- Current	11,487,000	11,788,428	13,500,000	13,500,000	13,500,000	14,100,000	4.44%
Personal Property- Delinquent	190,000	1,080,293	500,000	500,000	500,000	750,000	50.00%
Mobile Home Tax - Current	162,000	164,609	160,000	160,000	160,000	170,000	6.25%
Mob. Home Tax -- Delinquent	5,000	19,074	5,000	5,000	5,000	15,000	200.00%
Boat/Airplane Tax - Current	107,000	118,172	120,000	120,000	120,000	125,000	4.17%
Boat/Airplane Tax - Delinquent	1,000	14,162	5,000	5,000	5,000	15,000	200.00%
Machinery & Tools -Current & Delinquent	5,000,000	5,066,064	5,140,000	5,140,000	5,140,000	5,190,000	0.97%
Equipment-Current	1,905,000	1,873,524	1,775,000	1,775,000	1,775,000	2,150,000	21.13%
Equipment-Delinquent	-	577	-	-	-	-	0.00%
Penalty	400,000	495,756	400,000	400,000	400,000	450,000	12.50%
Interest	170,000	189,273	170,000	170,000	170,000	180,000	5.88%
Total Real Property Taxes	\$ 62,356,000	61,954,999	65,547,000	65,547,000	65,547,000	70,353,737	7.30%
OTHER PROPERTY TAXES							
Local Sales & Use	\$ 3,590,727	3,941,291	4,000,000	4,000,000	4,000,000	4,300,000	7.50%
Consumer Utility Tax	985,000	1,041,962	900,000	900,000	900,000	1,000,000	11.11%
Consumption Tax	120,000	127,738	120,000	120,000	120,000	140,000	16.67%
Business License Tax	832,000	1,082,494	915,000	915,000	915,000	1,200,000	31.15%
Motor Vehicles License Current	1,031,000	968,911	1,090,000	1,090,000	1,090,000	1,100,000	0.92%
Motor Vehicle Licenses-Delinquent	30,000	65,376	40,000	40,000	40,000	60,000	50.00%
Penalty - Taxes	7,000	10,345	7,000	7,000	7,000	7,000	0.00%
Interest - Taxes	2,000	4,180	2,000	2,000	2,000	2,000	0.00%
Taxes on Record/Wills-Local	750,000	852,700	850,000	850,000	850,000	700,000	-17.65%
Lodging Tax	64,000	84,095	84,000	84,000	84,000	85,000	1.19%
Meals Tax	530,000	641,208	675,000	675,000	675,000	725,000	7.41%
Communications Sales & Use Tax	635,000	571,761	600,000	600,000	600,000	450,000	-25.00%
Bank Stock Tax	11,000	15,937	12,000	12,000	12,000	12,000	0.00%
Total Other Property Taxes	\$ 8,587,727	9,407,999	9,295,000	9,295,000	9,295,000	9,781,000	5.23%
PERMITS, FEES & LICENSES							
Animal License	\$ 40,000	33,132	40,000	40,000	40,000	35,000	-12.50%
Land Use Application Fees	-	50	-	-	-	-	0.00%
Land Transfer Fees	1,000	1,697	1,000	1,000	1,000	1,000	0.00%
Inspections Technology Fee	18,000	24,861	20,000	20,000	20,000	20,000	0.00%
Zoning Use & Subdiv Ord Fee	75,000	100,889	75,000	75,000	75,000	75,000	0.00%
Building & Misc Permits & Fees	500,000	591,506	550,000	550,000	550,000	400,000	-27.27%
Solid Waste Franchise Fee	30,000	39,095	30,000	30,000	30,000	40,000	33.33%
Concealed Weapon Permit Fee	40,000	25,603	40,000	40,000	40,000	40,000	0.00%
Total Permits, Fees & Licenses	\$ 704,000	816,832	756,000	756,000	756,000	611,000	-19.18%
FINES & FORFEITURES							
Court Fines and Forfeitures	\$ 115,000	81,811	75,000	75,000	75,000	75,000	0.00%
Interest - Court Fine & Forft	4,000	4,281	4,000	4,000	4,000	4,000	0.00%
County Code Violations	10,000	3,932	10,000	10,000	10,000	5,000	-50.00%
Total Fines & Forfeitures	\$ 129,000	90,024	89,000	89,000	89,000	84,000	-5.62%

Isle of Wight County
Proposed FY 2023-24 Operating Budget

General Fund Revenues

	2022 AMENDED	2022 ACTUAL	2023 ORIG BUD	2023* AMENDED	2024 REQUESTS	2024* PROPOSED	PCT * CHANGE
REVENUE FROM USE							
Interest Revenue	\$ 300,000	135,171	100,000	100,000	100,000	500,000	400.00%
Property Rental	185,000	42,253	185,000	185,000	185,000	185,000	0.00%
Lease Revenue	-	169,738	-	-	-	-	0.00%
Unrealized Gain on Investment	-	(512,403)	-	-	-	-	0.00%
Total Revenue from Use	\$ 485,000	(165,241)	285,000	285,000	285,000	685,000	140.35%

CHARGES FOR SERVICES

Set Off Collection Fees	\$ 75,000	130,044	75,000	75,000	75,000	100,000	33.33%
Finance Administration Fee	1,000	570	1,000	1,000	1,000	1,000	0.00%
Court Security Fee	65,000	90,686	80,000	80,000	80,000	85,000	6.25%
Sheriff's Fee	2,000	2,205	2,000	2,000	2,000	2,000	0.00%
Sheriff Extradition Revenue	7,000	1,537	4,000	4,000	4,000	2,000	-50.00%
Law Library Fees	8,000	6,474	8,000	8,000	8,000	6,000	-25.00%
Building Const Court Fees	15,000	11,606	15,000	15,000	15,000	12,000	-20.00%
Courthouse Construction Fees	20,000	18,190	20,000	20,000	20,000	18,000	-10.00%
Reimb for Court Appointed Atty	2,000	1,901	2,000	2,000	2,000	2,000	0.00%
Commonwealth Attorney's Fees	3,000	2,312	3,000	3,000	3,000	3,000	0.00%
Criminal Check & Incident Rpt	1,000	470	1,000	1,000	1,000	1,000	0.00%
Fingerprinting	1,000	960	1,000	1,000	1,000	1,000	0.00%
Animal Adoption Fees	30,000	20,335	30,000	30,000	30,000	25,000	-16.67%
Impound Fees	2,000	1,394	1,000	1,000	1,000	1,000	0.00%
Quarantine Fees	-	1,920	-	-	-	-	0.00%
Kennel Fees	-	2,820	-	-	-	-	0.00%
Miscellaneous Charges	-	1,435	-	-	-	-	0.00%
EMS Revenue Recovery	900,000	1,289,914	1,000,000	1,000,000	1,000,000	1,100,000	10.00%
EMS Records Request Fee	-	1,130	-	-	-	-	0.00%
Treasurer Admin Fees	160,000	216,134	175,000	175,000	175,000	200,000	14.29%
DMV Hold Administration Fee	15,000	65,720	25,000	25,000	25,000	40,000	60.00%
Camps	103,000	46,116	104,500	104,500	102,000	102,000	-2.39%
Special Events Fee	4,500	1,580	2,000	2,000	-	1,500	-25.00%
Athletics	101,750	43,315	53,935	53,935	65,264	65,264	21.00%
Instructor Classes	25,865	1,911	15,700	15,700	17,900	5,000	-68.15%
Recreation	38,720	64,355	38,720	38,720	34,200	60,000	54.96%
Senior Adult Programming	23,950	7,181	16,492	16,492	27,600	27,600	67.35%
Tyler's Beach Docking	-	3,540	-	-	500	500	0.00%
Windsor Center Fees	7,100	2,010	2,592	2,592	1,200	1,200	-53.70%
Tourism Special Events	1,000	-	1,000	1,000	1,000	1,000	0.00%
Tourism	8,080	14,819	8,080	8,080	8,080	15,000	85.64%
Total Charges for Services	\$ 1,620,965	\$ 2,052,585	\$ 1,686,019	\$ 1,686,019	\$ 1,700,744	\$ 1,878,064	11.39%

RECOVERED COST

Borrow Pit Contribution	\$ 50,000	70,515	50,000	50,000	50,000	50,000	0.00%
Insurance Reimbursements	78,553	32,240	50,000	110,165	79,150	50,000	-54.61%
Miscellaneous	-	1,086	-	-	-	-	0.00%
Sale of Recyclables	50,000	128,395	80,000	80,000	80,000	80,000	0.00%
Recovered Costs	-	76,663	-	-	-	-	0.00%
Smithfield Debt Service	51,453	51,453	51,453	51,453	51,453	-	-100.00%
Smfd Tourism Recovered Cost	279,892	263,023	286,603	286,603	286,603	313,226	9.29%
Total Recovered Cost	\$ 509,898	\$ 623,375	\$ 518,056	\$ 578,221	\$ 547,206	\$ 493,226	-14.70%

Isle of Wight County
Proposed FY 2023-24 Operating Budget

General Fund Revenues

	2022 AMENDED	2022 ACTUAL	2023 ORIG BUD	2023* AMENDED	2024 REQUESTS	2024* PROPOSED	PCT * CHANGE
MISCELLANEOUS							
DSS Indirect Cost Allocation	\$ 387,576	243,393	398,242	398,242	398,242	414,626	4.11%
Recovered Costs	-	-	-	-	-	20,000	0.00%
Gifts and Donations	500	-	500	500	500	-	-100.00%
Sale of Photocopies / Maps	-	4,156	-	-	-	-	0.00%
Miscellaneous	10,000	3,536	20,000	20,000	20,000	20,000	0.00%
Surplus Proceeds	10,000	71,277	20,000	20,000	20,000	20,000	0.00%
Surplus- Real Property	-	9,882	-	-	-	-	0.00%
School Meal Debt Collections	-	234	-	-	-	-	0.00%
P-Card Rebate	30,000	26,098	30,000	30,000	30,000	30,000	0.00%
E-payables Rebate	11,000	4,328	5,000	5,000	5,000	5,000	0.00%
PU Indirect Cost	230,722	230,722	247,027	247,027	247,027	227,414	-7.94%
SW Indirect Cost	67,382	67,382	74,294	74,294	74,294	80,700	8.62%
Market Fees	31,875	36,220	33,860	34,327	34,327	37,500	9.24%
Market Sponsors	6,600	10,400	6,900	6,900	6,900	8,500	23.19%
Vintage Market	40,775	33,037	42,160	59,302	59,302	33,000	-44.35%
2011 QSCB Federal Tax Credit	337,500	318,263	337,500	337,500	337,500	318,263	-5.70%
Total Miscellaneous	\$ 1,163,930	\$ 1,058,927	\$ 1,215,483	\$ 1,233,092	\$ 1,233,092	\$ 1,215,003	-1.47%
NON-CATEGORICAL AID							
Auto Rental Tax	\$ 35,000	58,996	50,000	50,000	50,000	50,000	0.00%
Other	-	6,624	-	-	-	-	0.00%
Rolling Stock Tax	42,000	40,062	42,000	42,000	42,000	42,000	0.00%
Mobile Home Titling Tax	45,000	94,873	45,000	45,000	45,000	80,000	77.78%
Grantor's Tax	135,000	208,974	200,000	200,000	200,000	200,000	0.00%
State PPTR	5,115,890	5,115,890	5,115,890	5,115,890	5,115,890	5,115,890	0.00%
Total Non-categorical Aid	\$ 5,372,890	5,525,419	5,452,890	5,452,890	5,452,890	5,487,890	0.64%
CATEGORICAL AID							
Commonwealth Attorney Shared Expenses	\$ 421,529	418,035	421,529	421,529	421,529	475,166	12.72%
Sheriff Shared Expenses	1,416,259	1,385,654	1,416,259	1,416,259	1,416,259	1,532,467	8.21%
Commissioner Shared Expenses	158,295	157,378	158,295	158,295	158,295	172,844	9.19%
Treasurer Shared Expenses	140,162	129,223	140,162	140,162	140,162	153,257	9.34%
Registrar/Electoral Brd Shrd Ex	58,290	72,499	58,290	58,290	58,290	58,290	0.00%
Clerk of Circuit Court Shrd Ex	291,573	349,043	291,573	300,407	300,407	325,855	8.47%
Technology Trust Funds	40,284	25,803	40,284	41,310	41,310	22,698	-45.05%
Total Categorical Aid	\$ 2,526,392	2,537,635	2,526,392	2,536,252	2,536,252	2,740,577	8.06%
REVENUE FROM THE COMMONWEALTH							
Salty Southern Route	\$ 5,500	5,500	5,500	5,500	5,500	5,500	0.00%
Fire Prevention Program	98,807	92,941	98,807	109,639	98,807	109,639	0.00%
Four for Life	47,000	59,636	40,000	40,000	40,000	36,127	-9.68%
Total Revenue from the Commonwealth	\$ 151,307	158,077	144,307	155,139	144,307	151,266	-2.50%
TOTAL STATE REVENUE	\$ 8,050,589	8,221,132	8,123,589	8,144,281	8,133,449	8,379,733	2.89%
REVENUE FROM THE FEDERAL GOVERNMENT							
Federal Grant Revenue	\$ -	4,722	-	-	-	-	0.00%
Total Federal Revenue	\$ -	4,722	-	-	-	-	0.00%

Isle of Wight County
Proposed FY 2023-24 Operating Budget

General Fund Revenues

	2022 AMENDED	2022 ACTUAL	2023 ORIG BUD	2023* AMENDED	2024 REQUESTS	2024* PROPOSED	PCT * CHANGE
OTHER FINANCING SOURCES							
Lease Proceeds	\$ 934,745	935,000	540,000	540,000	650,000	598,800	10.89%
Lease Obligation Issued	-	163,184	-	-	-	-	0.00%
Transfer from Grants Fund	7,217,738	7,207,987	-	-	-	-	0.00%
Appropriated Fund Balance	1,512,258	-	-	9,742,361	-	-	-100.00%
Committed Fund Balance	40,472	-	-	13,250	13,250	-	-100.00%
Transfer from Debt Service	645,916	645,916	924,012	924,012	477,192	-	-100.00%
Assigned Fund Balance	3,810,035	-	-	1,201,828	-	-	-100.00%
Transfer from Assigned FB	324,513	-	-	276,336	-	-	-100.00%
Total Other Financing Sources	\$ 14,485,677	8,952,087	1,464,012	12,697,786	1,140,442	598,800	-95.28%
TOTAL GENERAL FUND REVENUES	\$ 98,092,787	93,017,440	88,979,159	100,311,399	88,726,933	94,079,563	-6.24%



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General Fund Expenditure Summary



Isle of Wight County
Proposed FY 2023-24 Operating Budget
General Fund

Expenditure Summary

	2022 AMENDED	2022 ACTUAL	2023 ORIG BUD	2023 AMENDED	2024 REQUESTS	2024 PROPOSED	PCT* CHANGE
GENERAL ADMINISTRATION							
Board of Supervisors	\$ 381,095	359,172	345,718	380,144	371,424	372,373	-2.04%
County Administration	490,251	481,340	490,509	508,460	531,823	531,119	4.46%
County Attorney	683,643	681,220	674,903	684,415	495,761	496,743	-27.42%
Human Resources	406,245	360,094	378,407	451,926	522,135	524,396	16.04%
Voter Registration	453,898	429,111	361,218	377,556	401,443	474,268	25.62%
Total General Administration	\$ 2,415,132	2,310,936	2,250,755	2,402,501	2,322,586	2,398,899	-0.15%
FINANCIAL ADMINISTRATION							
Commissioner of the Revenue	\$ 765,696	744,571	799,137	859,744	857,007	866,088	0.74%
Assessment	497,900	31,524	119,800	575,520	178,500	178,500	-68.98%
Treasurer	897,035	881,803	917,299	1,014,738	1,124,551	1,116,702	10.05%
Budget & Finance	898,010	786,893	826,149	941,988	903,453	895,930	-4.89%
Purchasing	140,233	96,371	164,303	170,407	174,344	177,831	4.36%
Total Financial Administration	\$ 3,198,874	2,541,162	2,826,688	3,562,397	3,237,855	3,235,051	-9.19%
JUDICIAL							
Circuit Court Judges	\$ 90,888	88,795	90,839	98,267	95,427	96,486	-1.81%
General District Court	26,246	18,619	28,601	28,601	29,201	29,612	3.53%
Fifth District Community Corrections Program	18,926	18,614	18,614	18,614	20,316	20,316	9.14%
Juvenile and Domestic Relations Court	12,575	8,105	12,642	12,642	13,015	12,902	2.06%
Juvenile Accountability Program	2,500	19	2,500	2,500	3,175	2,500	0.00%
Court Services Unit	200,100	98,445	200,281	200,281	200,881	200,965	0.34%
Clerk of the Circuit Court	598,386	578,684	630,317	713,048	730,888	735,867	3.20%
Commonwealth's Attorney	840,463	830,300	843,540	912,165	956,423	960,794	5.33%
Total Judicial	\$ 1,790,084	1,641,582	1,827,334	1,986,118	2,049,326	2,059,442	3.69%
PUBLIC SAFETY							
Sheriff - Administration & Public Safety Officers	\$ 5,794,060	5,724,065	5,857,758	6,974,742	7,314,451	7,392,575	5.99%
Sheriff - Animal Control	584,411	548,247	629,548	647,882	668,686	684,576	5.66%
Fire and Rescue Response	3,498,632	3,318,568	3,612,472	4,053,025	4,401,595	4,275,917	5.50%
Fire & Rescue - Station Services	1,427,427	1,415,545	1,567,352	1,591,434	1,696,795	1,696,795	6.62%
Fire & Rescue - Emergency Mgt & Billing	508,408	485,337	526,885	553,739	586,477	590,124	6.57%
Western Tidewater Regional Jail	1,293,333	1,293,333	1,293,333	1,293,333	1,259,298	1,259,298	-2.63%
Total Public Safety	\$ 13,106,270	12,785,096	13,487,348	15,114,155	15,927,302	15,899,285	5.19%
PUBLIC WORKS							
Public Works - Administration	\$ 318,611	310,993	320,744	327,461	327,893	337,251	2.99%
Public Works - Transportation	370,374	325,492	356,038	463,723	471,788	473,978	2.21%
Public Works - Refuse Collection & Disposal	3,026,270	2,738,530	2,965,138	3,254,053	3,309,886	3,333,939	2.45%
Public Works - Building Maintenance	1,649,561	1,548,030	1,525,335	1,597,315	1,637,282	1,657,924	3.79%
Public Works - Capital Programs and Inspections	86,262	83,259	85,963	105,212	114,553	97,080	-7.73%
Total Public Works	\$ 5,451,078	5,006,304	5,253,218	5,747,764	5,861,402	5,900,172	2.65%

Isle of Wight County
Proposed FY 2023-24 Operating Budget
General Fund

Expenditure Summary

	2022 AMENDED	2022 ACTUAL	2023 ORIG BUD	2023 AMENDED	2024 REQUESTS	2024 PROPOSED	PCT* CHANGE
HEALTH & WELFARE							
Western Tidewater Health District	\$ 300,000	239,363	575,000	575,000	580,000	580,000	0.87%
Western Tidewater Community Service Board	250,777	250,777	289,214	289,214	297,890	297,890	3.00%
Total Health & Welfare	\$ 550,777	490,140	864,214	864,214	877,890	877,890	1.58%
EDUCATION							
Local Support	\$ 27,378,430	26,644,274	25,522,248	27,094,755	29,345,000	29,886,569	10.30%
School Capital Maintenance	447,444	213,171	-	234,272	250,000	250,000	6.71%
Total Education	\$ 27,825,874	26,857,445	25,522,248	27,329,027	29,595,000	30,136,569	18.08%
PARKS, RECREATION, GROUNDS & CULTURAL							
Parks and Recreation - Administration	\$ 262,502	262,103	265,899	293,483	276,790	278,936	-4.96%
Parks and Recreation - Gateways, and Grounds	1,004,695	862,267	958,002	1,023,677	1,050,516	1,024,534	0.08%
Parks and Recreation - Programs	767,372	555,902	720,557	800,687	883,461	904,208	12.93%
Blackwater Regional Library - Local Support	891,490	886,837	962,508	962,508	1,046,756	1,046,756	8.75%
Total Parks, Recreation, Grounds & Cultural	\$ 2,926,059	2,567,110	2,906,966	3,080,355	3,257,523	3,254,434	5.65%
COMMUNITY DEVELOPMENT							
Planning and Zoning	\$ 830,766	752,338	854,603	952,902	997,323	1,082,509	13.60%
Inspections	764,054	714,663	749,583	764,155	823,070	829,428	8.54%
Economic Development	2,002,651	1,680,641	1,059,589	1,357,596	806,122	808,393	-40.45%
Tourism	573,851	548,051	587,786	610,531	643,106	649,509	6.38%
Markets	82,524	62,048	84,690	104,359	101,052	79,000	-24.30%
Communications	78,648	63,355	79,351	126,641	139,053	140,639	11.05%
Virginia Coop Ext - Local Support	73,642	63,905	75,515	75,515	78,630	78,934	4.53%
Total Community Development	\$ 4,406,137	3,885,001	3,491,117	3,991,699	3,588,356	3,668,412	-8.10%
OTHER PUBLIC SERVICES							
Local and Regional Organizations	\$ 1,615,597	1,576,958	1,611,077	1,611,077	1,674,687	1,627,187	1.00%
Total Other Public Services	\$ 1,615,597	1,576,958	1,611,077	1,611,077	1,674,687	1,627,187	1.00%
DEBT SERVICE							
Debt Service	\$ 16,444,031	15,934,884	12,772,154	12,772,154	11,882,372	12,158,396	-4.81%
Total Debt Service	\$ 16,444,031	15,934,884	12,772,154	12,772,154	11,882,372	12,158,396	-4.81%
NON-DEPARTMENTAL							
Non-Departmental Expenses	\$ 2,203,645	566,974	5,325,821	11,412,916	2,420,000	3,083,800	-72.98%
Internal Service Charges	1,567,420	1,495,293	1,775,766	1,775,766	1,810,000	1,985,123	11.79%
Transfer to Other Funds	14,591,808	13,793,495	9,064,453	8,661,256	8,022,222	7,771,405	-10.27%
Total Non-Departmental	\$ 18,362,874	15,855,762	16,166,040	21,849,938	12,252,222	12,840,328	-41.23%
Total General Fund Expenditures	\$ 98,092,787	91,452,379	88,979,159	100,311,399	92,526,521	94,056,065	-6.24%

Isle of Wight County
Proposed FY 2023-24 Operating Budget

General Fund Expenditures

BOARD OF SUPERVISORS

	2022 AMENDED	2022 ACTUAL	2023 ORIG BUD	2023* AMENDED	2024 REQUESTS	2024* PROPOSED	PCT* CHANGE
Salaries and Wages	\$ 63,402	63,402	64,221	68,860	72,304	72,615	5.45%
Board Salaries	61,812	61,812	61,812	61,812	64,000	64,000	3.54%
Overtime	348	348	-	-	-	-	0.00%
Other Compensation	350	350	300	-	-	-	0.00%
FICA (SS & Medicare)	9,578	9,074	9,642	9,997	10,260	10,452	4.55%
VRS - Retirement Benefits	7,417	6,892	7,469	8,009	8,409	8,446	5.46%
Hospital/Medical Plans	28,179	28,179	29,923	29,923	25,557	25,959	-13.25%
Group Life Insurance	850	850	861	923	969	974	5.53%
Professional Services	114,505	97,100	90,000	94,830	97,830	97,830	3.16%
Software License/Maintenance	39,640	39,544	32,645	56,645	42,000	42,000	-25.85%
Advertising Services	25,225	24,761	24,500	24,500	24,500	24,500	0.00%
Postage	101	101	50	106	150	150	41.51%
Telephone (Voice And Fax)	605	583	610	610	610	612	0.33%
Travel & Training	6,250	4,775	6,500	7,368	7,500	7,500	1.79%
Operating Expenses	10,338	10,338	7,500	6,792	7,500	7,500	10.42%
Dues & Association Memberships	10,000	8,585	9,585	9,585	9,585	9,585	0.00%
Office Supplies	2,495	2,478	100	184	250	250	35.87%
Total Operating Expenditures	\$ 381,095	\$ 359,172	345,718	380,144	371,424	372,373	-2.04%

COUNTY ADMINISTRATOR

	2022 AMENDED	2022 ACTUAL	2023 ORIG BUD	2023* AMENDED	2024 REQUESTS	2024* PROPOSED	PCT * CHANGE
Salaries and Wages	\$ 345,938	341,404	347,423	362,201	380,311	379,189	4.69%
Overtime	135	135	-	-	-	-	0.00%
FICA (SS & Medicare)	26,541	23,564	26,578	27,709	29,094	29,008	4.69%
VRS - Retirement Benefits	40,299	38,958	41,971	43,815	45,940	45,801	4.53%
Hospital/Medical Plans	39,079	39,079	41,148	41,148	41,148	41,796	1.57%
Group Life Insurance	4,616	4,616	4,656	4,854	5,097	5,082	4.70%
Deferred Comp	15,915	15,906	12,630	12,630	12,630	12,630	0.00%
Postage	72	72	150	150	150	150	0.00%
Telephone (Voice and Fax)	1,293	1,293	1,365	1,365	1,365	1,375	0.73%
Travel & Training	6,401	6,401	5,000	5,000	6,000	6,000	20.00%
Tolls & Parking	31	31	-	-	-	-	0.00%
Dues & Assoc Memberships	4,395	4,395	3,650	3,650	4,400	4,400	20.55%
Office Supplies	1,615	1,606	2,000	2,000	1,750	1,750	-12.50%
Copier Lease	2,738	2,652	2,738	2,738	2,738	2,738	0.00%
Copier Service/Supply Contract	1,184	1,143	1,200	1,200	1,200	1,200	0.00%
Capital Lease Interest	-	86	-	-	-	-	0.00%
Total Operating Expenditures	\$ 490,251	481,340	490,509	508,460	531,823	531,119	4.46%

Isle of Wight County
Proposed FY 2023-24 Operating Budget

COUNTY ATTORNEY

	2022	2022	2023	2023*	2024	2024*	PCT *
	AMENDED	ACTUAL	ORIG BUD	AMENDED	REQUESTS	PROPOSED	CHANGE
Salaries and Wages	\$ 167,639	166,604	173,763	181,594	190,674	190,358	4.83%
FICA (SS & Medicare)	13,188	12,330	13,293	13,892	14,587	14,563	4.83%
VRS - Retirement Benefits	20,141	19,953	21,490	22,467	23,575	23,533	4.74%
Hospital/Medical Plans	27,435	27,435	29,056	29,056	29,056	29,523	1.61%
Group Life Insurance	2,307	2,307	2,329	2,434	2,556	2,551	4.81%
Deferred Comp	12,465	12,465	8,168	8,168	10,009	10,911	33.58%
Professional Services	425,528	425,528	375,000	375,000	175,000	175,000	-53.33%
Contracted Services	-	-	25,000	25,000	25,000	25,000	0.00%
Postage	300	168	300	300	300	300	0.00%
Telephone (Voice and Fax)	536	383	536	536	536	536	0.00%
Travel & Training	889	889	4,000	4,000	2,500	2,500	-37.50%
Dues & Association Memberships	830	830	2,000	2,000	2,000	2,000	0.00%
Office Supplies	610	610	1,500	1,500	1,500	1,500	0.00%
Copier Lease	2,268	2,197	2,268	2,268	2,268	2,268	0.00%
Copier Service/Supply Contract	1,200	1,143	1,200	1,200	1,200	1,200	0.00%
Books/Subscriptions	8,307	8,307	15,000	15,000	15,000	15,000	0.00%
Capital Lease Interest	-	71	-	-	-	-	0.00%
Total Operating Expenditures	\$ 683,643	681,220	674,903	684,415	495,761	496,743	-27.42%

HUMAN RESOURCES

	2022	2022	2023	2023*	2024	2024*	PCT *
	AMENDED	ACTUAL	ORIG BUD	AMENDED	REQUESTS	PROPOSED	CHANGE
Salaries and Wages	\$ 197,545	197,545	198,856	251,848	288,123	289,379	14.90%
Part-Time Salaries	924	924	-	-	-	-	0.00%
FICA (SS & Medicare)	15,067	14,773	15,213	19,267	22,042	22,137	14.90%
VRS - Retirement Benefits	22,973	21,606	23,399	30,012	34,318	34,473	14.86%
Hospital/Medical Plans	28,146	27,584	29,008	29,008	38,105	38,663	33.28%
Group Life Insurance	2,631	2,631	2,665	3,375	3,861	3,878	14.90%
Deferred Comp	1,260	1,260	1,260	1,260	1,680	1,680	33.33%
Tuition Reimbursement	5,000	2,368	5,000	5,000	7,000	7,000	40.00%
Professional Services	83,060	51,027	39,500	48,250	47,500	47,500	-1.55%
Advertising Services	2,500	873	2,500	2,500	18,500	18,500	640.00%
Postage	350	105	350	350	350	350	0.00%
Telephone (Voice and Fax)	1,946	1,387	1,556	1,556	1,556	1,736	11.57%
Emp Service Awards & Recognition	24,645	23,791	34,500	34,500	34,500	34,500	0.00%
Travel & Training	5,195	5,195	6,400	6,400	6,400	6,400	0.00%
Contributions	200	200	-	-	-	-	0.00%
Operating Expenses	10,472	4,493	15,000	15,000	15,000	15,000	0.00%
Dues & Association Membership	1,161	1,161	1,000	1,000	1,000	1,000	0.00%
Office Supplies	3,169	3,169	2,200	2,600	2,200	2,200	-15.38%
Total Operating Expenditures	\$ 406,245	360,094	378,407	451,926	522,135	524,396	16.04%

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COMMISSIONER OF REVENUE

	2022 AMENDED	2022 ACTUAL	2023 ORIG BUD	2023* AMENDED	2024 REQUESTS	2024* PROPOSED	PCT * CHANGE
Salaries and Wages	\$ 502,857	496,281	507,482	557,443	561,072	566,729	1.67%
FICA (SS & Medicare)	38,469	36,575	38,823	42,645	42,922	43,355	1.66%
VRS - Retirement Benefits	58,431	53,806	60,225	66,380	67,241	67,930	2.34%
Hospital/Medical Plans	114,137	110,521	137,776	137,776	125,683	127,681	-7.33%
Group Life Insurance	6,692	6,517	6,801	7,470	7,519	7,595	1.67%
Deferred Comp	3,780	3,640	4,200	4,200	2,940	2,940	-30.00%
Maintenance Service Contracts	6,000	5,931	6,600	6,764	7,500	7,500	10.88%
Postage	6,248	6,248	6,000	6,000	6,900	6,900	15.00%
Telephone (Voice and Fax)	1,131	1,131	895	895	895	1,123	25.47%
Travel & Training	5,026	2,212	5,400	5,400	7,000	7,000	29.63%
Dues & Association Memberships	1,100	985	1,000	1,000	1,000	1,000	0.00%
Office Supplies	4,890	4,410	6,400	6,236	6,800	6,800	9.04%
Copier Lease	2,335	2,262	2,335	2,335	2,335	2,335	0.00%
Copier Service/Supply Contract	1,200	1,143	1,200	1,200	1,200	1,200	0.00%
Books/Subscriptions	13,400	12,836	14,000	14,000	16,000	16,000	14.29%
Capital Lease Interest	-	73	-	-	-	-	0.00%
Total Operating Expenditures	\$ 765,696	744,571	799,137	859,744	857,007	866,088	0.74%

REAL ESTATE ASSESSMENT

	2022 AMENDED	2022 ACTUAL	2023 ORIG BUD	2023* AMENDED	2024 REQUESTS	2024* PROPOSED	PCT * CHANGE
Compensation	\$ -	-	-	-	12,500	12,500	100.00%
Professional Services	496,000	31,440	17,000	472,720	28,000	28,000	-94.08%
Advertising Services	300	-	500	500	5,000	5,000	900.00%
Postage	1,200	84	300	300	600	600	100.00%
Travel & Training	400	-	1,200	1,200	1,200	1,200	0.00%
Office Supplies	-	-	800	800	1,200	1,200	50.00%
Reassessment Reserve	-	-	100,000	100,000	130,000	130,000	30.00%
Total Operating Expenditures	\$ 497,900	31,524	119,800	575,520	178,500	178,500	-68.98%

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TREASURER

	2022 AMENDED	2022 ACTUAL	2023 ORIG BUD	2023* AMENDED	2024 REQUESTS	2024* PROPOSED	PCT * CHANGE
Salaries and Wages	\$ 416,829	416,828	440,221	518,765	560,941	565,597	9.03%
Overtime	759	485	-	-	-	-	0.00%
Part-Time Salaries	42,254	42,254	40,804	42,436	42,436	44,558	5.00%
FICA (SS & Medicare)	36,102	33,750	36,799	42,933	46,159	46,677	8.72%
VRS - Retirement Benefits	49,944	44,143	52,675	62,352	66,451	67,016	7.48%
Hospital/Medical Plans	81,303	78,391	104,857	104,857	125,683	132,126	26.01%
Group Life Insurance	5,720	5,392	5,899	6,951	7,517	7,580	9.05%
Deferred Comp	2,614	2,614	2,940	2,940	2,940	3,360	14.29%
Bank Fees	73,000	72,892	50,000	50,000	73,000	50,000	0.00%
Maintenance Service Contracts	3,790	3,042	5,800	5,800	5,800	5,800	0.00%
Advertising Services	1,504	1,262	3,290	3,290	3,290	3,290	0.00%
DMV Stop Program Fees	48,000	47,345	48,000	48,000	48,000	48,000	0.00%
Postage	96,450	96,135	85,700	85,700	98,000	98,000	14.35%
Telephone (Voice and Fax)	2,057	2,057	1,599	1,599	1,599	1,963	22.76%
Lease/Rental of Equipment	1,680	685	1,680	1,680	3,200	3,200	90.48%
Travel & Training	3,343	3,343	5,000	5,000	5,000	5,000	0.00%
Operating Expenses	393	195	500	500	500	500	0.00%
Due & Association Membership	1,000	884	2,000	2,000	2,000	2,000	0.00%
Office Supplies	24,740	24,740	22,500	22,900	25,000	25,000	9.17%
Copier Lease	2,353	2,280	2,335	2,335	2,335	2,335	0.00%
Copier Service/Supply Contract	1,200	1,143	1,200	1,200	1,200	1,200	0.00%
Items for Resale	2,000	1,664	3,500	3,500	3,500	3,500	0.00%
Capital Lease Interest	-	278	-	-	-	-	0.00%
Total Operating Expenditures	\$ 897,035	881,803	917,299	1,014,738	1,124,551	1,116,702	10.05%

BUDGET & FINANCE

	2022 AMENDED	2022 ACTUAL	2023 ORIG BUD	2023* AMENDED	2024 REQUESTS	2024* PROPOSED	PCT * CHANGE
Salaries and Wages	\$ 511,351	496,965	515,719	551,690	579,275	580,758	5.27%
Part-Time Salaries	3,517	3,517	-	-	-	-	0.00%
FICA (SS & Medicare)	39,118	36,710	39,453	42,205	44,315	44,428	5.27%
VRS - Retirement Benefits	59,635	55,689	62,070	66,559	69,691	69,866	4.97%
Hospital/Medical Plans	106,856	92,535	104,857	104,857	100,490	102,073	-2.66%
Group Life Insurance	6,830	6,631	6,911	7,393	7,763	7,783	5.28%
Deferred Comp	2,100	1,925	2,100	2,100	1,680	2,520	20.00%
Professional Services	73,146	71,146	64,930	66,930	70,130	58,230	-13.00%
Postage	4,000	2,725	3,500	3,500	3,500	3,500	0.00%
Telephone (Voice and Fax)	3,327	1,623	1,706	1,706	1,706	1,869	9.55%
Travel & Training	7,937	7,937	15,000	15,000	15,000	15,000	0.00%
Dues & Association Memberships	1,580	1,580	780	780	780	780	0.00%
Office Supplies	5,000	4,110	5,000	5,543	5,000	5,000	-9.80%
Copier Lease	2,448	2,373	2,423	2,423	2,423	2,423	0.00%
Copier Service/Supply Contract	1,200	1,154	1,200	1,200	1,200	1,200	0.00%
Books/Subscriptions	165	-	500	500	500	500	0.00%
Capital Outlay	69,801	198	-	69,602	-	-	0.00%
Capital Lease Interest	-	76	-	-	-	-	0.00%
Total Operating Expenditures	\$ 898,010	786,893	826,149	941,988	903,453	895,930	-4.89%

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PURCHASING

	2022 AMENDED	2022 ACTUAL	2023 ORIG BUD	2023* AMENDED	2024 REQUESTS	2024* PROPOSED	PCT * CHANGE
Salaries And Wages	\$ 101,164	74,159	108,326	113,352	119,020	119,887	5.77%
FICA (SS & Medicare)	10,085	5,712	8,287	8,671	9,105	9,172	5.78%
VRS - Retirement Benefits	15,395	7,666	13,520	14,147	14,281	14,386	1.69%
Medical/Dental Plans	8,556	6,417	29,923	29,923	29,923	30,404	1.61%
Group Life Insurance	1,763	878	1,452	1,519	1,595	1,607	5.79%
Deferred Comp	840	455	840	840	420	420	-50.00%
Travel & Training	2,010	813	1,580	1,580	-	1,580	0.00%
Dues & Association Memberships	270	270	225	225	-	225	0.00%
Office Supplies	150	-	150	150	-	150	0.00%
Total Operating Expenditures	\$ 140,233	96,371	164,303	170,407	174,344	177,831	4.36%

REGISTRAR

	2022 AMENDED	2022 ACTUAL	2023 ORIG BUD	2023* AMENDED	2024 REQUESTS	2024* PROPOSED	PCT * CHANGE
Salaries And Wages	\$ 123,397	122,155	135,543	145,735	153,022	163,321	12.07%
Overtime	632	632	-	-	-	-	0.00%
Part-Time Salaries	41,795	41,795	41,553	43,260	43,260	52,000	20.20%
Compensation	39,850	39,850	38,000	38,000	38,000	90,000	136.84%
FICA (SS & Medicare)	15,711	12,341	13,548	14,427	15,016	16,472	14.17%
VRS - Retirement Benefits	12,723	12,570	14,481	16,104	17,552	17,614	9.38%
Hospital/Medical Plans	30,974	27,184	32,919	32,919	16,460	16,719	-49.21%
Group Life Insurance	1,670	1,579	1,692	1,829	2,051	2,058	12.52%
Deferred Comp	420	350	420	420	420	420	0.00%
Repairs & Maintenance	14,150	6,973	21,000	21,000	21,000	21,000	0.00%
Advertising Services	1,000	790	1,600	1,600	1,600	1,600	0.00%
Utilities	5,955	5,927	4,130	5,930	4,130	4,130	-30.35%
Postage	16,895	15,818	7,000	7,000	10,000	10,000	42.86%
Telephone (Voice and Fax)	464	444	464	464	464	466	0.43%
Lease/Rental of Equipment	775	721	2,300	2,300	4,000	4,000	73.91%
Lease/Rental of Buildings	2,100	1,600	2,100	2,100	3,000	3,000	42.86%
Travel & Training	5,163	3,667	6,500	6,500	6,500	6,500	0.00%
Operating Expenses	30,000	27,508	30,000	30,000	57,000	57,000	90.00%
Dues & Association Memberships	500	380	500	500	500	500	0.00%
Office Supplies	4,000	3,461	4,000	4,000	4,000	4,000	0.00%
Copier Lease	2,299	2,228	2,268	2,268	2,268	2,268	0.00%
Copier Service/Supply Contract	1,200	1,143	1,200	1,200	1,200	1,200	0.00%
Equipment/Machinery	102,225	99,926	-	-	-	-	0.00%
Capital Lease Interest	-	71	-	-	-	-	0.00%
Total Operating Expenditures	\$ 453,898	429,111	361,218	377,556	401,443	474,268	25.62%

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CIRCUIT COURT

	2022 AMENDED	2022 ACTUAL	2023 ORIG BUD	2023* AMENDED	2024 REQUESTS	2024* PROPOSED	PCT * CHANGE
Salaries And Wages	\$ 55,874	55,729	56,259	60,676	63,710	64,104	5.65%
Compensation	5,900	5,490	4,400	6,500	-	-	-100.00%
FICA (SS & Medicare)	4,275	3,941	4,304	4,642	4,874	4,904	5.64%
VRS - Retirement Benefits	6,490	6,031	6,543	7,057	7,410	7,456	5.65%
Hospital/Medical Plans	15,568	15,568	16,460	16,460	16,460	16,719	1.57%
Group Life Insurance	743	743	754	813	854	859	5.66%
Deferred Comp	420	420	420	420	420	420	0.00%
Telephone (Voice and Fax)	357	357	299	299	299	624	108.70%
Travel & Training	61	-	200	200	200	200	0.00%
Dues & Association Memberships	200	-	200	200	200	200	0.00%
Office Supplies	1,000	516	1,000	1,000	1,000	1,000	0.00%
Total Operating Expenditures	\$ 90,888	88,795	90,839	98,267	95,427	96,486	-1.81%

GENERAL DISTRICT COURT

	2022 AMENDED	2022 ACTUAL	2023 ORIG BUD	2023* AMENDED	2024 REQUESTS	2024* PROPOSED	PCT * CHANGE
Other Compensation	\$ 3,017	3,017	3,020	3,020	3,000	3,400	12.58%
Court Appt Public Defender	14,219	7,118	15,000	15,000	15,000	15,000	0.00%
Telephone (Voice and Fax)	1,361	1,328	1,361	1,361	1,361	1,372	0.81%
Travel & Training	2,106	2,105	1,500	1,500	2,055	2,055	37.00%
Operating Expenses	758	461	2,500	2,500	2,500	2,500	0.00%
Dues & Association Membership	250	240	685	685	750	750	9.49%
Office Supplies	1,000	872	1,000	1,000	1,000	1,000	0.00%
Copier Lease	2,335	2,262	2,335	2,335	2,335	2,335	0.00%
Copier Service/Supply Contract	1,200	1,143	1,200	1,200	1,200	1,200	0.00%
Capital Lease Interest	-	73	-	-	-	-	0.00%
Total Operating Expenditures	\$ 26,246	18,619	28,601	28,601	29,201	29,612	3.53%

WESTERN TIDEWATER COMM CORRECTNS

	2022 AMENDED	2022 ACTUAL	2023 ORIG BUD	2023* AMENDED	2024 REQUESTS	2024* PROPOSED	PCT * CHANGE
Telephone (Voice And Fax)	\$ 312	-	-	-	-	-	0.00%
Contributions	18,614	18,614	18,614	18,614	20,316	20,316	9.14%
Total Operating Expenditures	\$ 18,926	18,614	18,614	18,614	20,316	20,316	9.14%

JUVENILE ACCOUNTABILITY PROGRAM

	2022 AMENDED	2022 ACTUAL	2023 ORIG BUD	2023* AMENDED	2024 REQUESTS	2024* PROPOSED	PCT * CHANGE
Professional Services	\$ 1,250	-	1,250	1,250	1,250	1,250	0.00%
Telephone (Voice And Fax)	75	19	75	75	750	75	0.00%
Drug Testing Supplies	750	-	750	750	750	750	0.00%
Drug Lab Test	425	-	425	425	425	425	0.00%
Total Operating Expenditures	\$ 2,500	19	2,500	2,500	3,175	2,500	0.00%

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JUVENILE & DOMESTIC RELATION COURT

	2022 AMENDED	2022 ACTUAL	2023 ORIG BUD	2023* AMENDED	2024 REQUESTS	2024* PROPOSED	PCT * CHANGE
Other Compensation	\$ 2,140	1,992	2,140	2,201	2,400	2,400	9.04%
Repairs & Maintenance	240	-	240	179	240	240	34.08%
Court Appointed Public Defender	500	-	500	500	500	500	0.00%
Postage	1,120	870	800	800	800	800	0.00%
Telephone (Voice and Fax)	1,157	1,003	1,044	1,044	1,157	1,044	0.00%
Travel & Training	1,832	117	2,000	2,000	2,000	2,000	0.00%
Dues & Association Membership	450	185	450	450	450	450	0.00%
Office Supplies	1,500	360	2,000	2,000	2,000	2,000	0.00%
Copier Lease	2,436	2,365	2,268	2,268	2,268	2,268	0.00%
Copier Service/Supply Contract	1,200	1,143	1,200	1,200	1,200	1,200	0.00%
Capital Lease Interest	-	71	-	-	-	-	0.00%
Total Operating Expenditures	\$ 12,575	8,105	12,642	12,642	13,015	12,902	2.06%

CLERK OF THE CIRCUIT COURT

	2022 AMENDED	2022 ACTUAL	2023 ORIG BUD	2023* AMENDED	2024 REQUESTS	2024* PROPOSED	PCT * CHANGE
Salaries and Wages	\$ 367,311	363,781	375,433	435,503	457,437	460,352	5.71%
FICA (SS & Medicare)	28,099	26,176	28,721	33,316	34,994	35,217	5.71%
VRS - Retirement Benefits	42,785	39,933	44,300	51,701	53,682	54,030	4.50%
Hospital/Medical Plans	70,351	70,351	91,030	91,030	86,663	88,037	-3.29%
Group Life Insurance	4,901	4,882	5,031	5,836	6,130	6,169	5.71%
Deferred Comp	2,940	2,835	2,940	2,940	2,940	2,940	0.00%
Legal Services-Jurors	17,920	15,061	17,920	17,920	17,920	17,920	0.00%
TTF Professional Services	34,935	34,935	31,450	41,310	31,450	31,450	-23.87%
Repairs & Maintenance	500	-	500	500	500	500	0.00%
Maintenance Service Contracts	10,000	7,971	10,000	10,000	10,000	10,000	0.00%
Postage	3,360	3,360	6,520	6,520	7,000	7,000	7.36%
Telephone (Voice and Fax)	2,288	1,837	1,604	1,604	1,604	1,684	4.99%
Travel & Training	1,000	586	1,000	1,000	3,000	3,000	200.00%
Dues & Association Membership	600	320	600	600	600	600	0.00%
Office Supplies	5,429	3,247	7,300	7,300	11,000	11,000	50.68%
Copier Lease	2,268	2,197	2,268	2,268	2,268	2,268	0.00%
Copier Service/Supply Contract	1,200	1,143	1,200	1,200	1,200	1,200	0.00%
Capital Lease Interest	-	71	-	-	-	-	0.00%
Audit Fees	2,500	-	2,500	2,500	2,500	2,500	0.00%
Total Operating Expenditures	\$ 598,386	578,684	630,317	713,048	730,888	735,867	3.20%

FIFTH DISTRICT COURT SERVICES

	2022 AMENDED	2022 ACTUAL	2023 ORIG BUD	2023* AMENDED	2024 REQUESTS	2024* PROPOSED	PCT * CHANGE
Professional Services	\$ 199,269	97,614	199,500	199,500	200,100	200,100	0.30%
Telephone (Voice And Fax)	831	831	781	781	781	865	10.76%
Total Operating Expenditures	\$ 200,100	98,445	200,281	200,281	200,881	200,965	0.34%

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COMMONWEALTH ATTORNEY

	2022 AMENDED	2022 ACTUAL	2023 ORIG BUD	2023* AMENDED	2024 REQUESTS	2024* PROPOSED	PCT * CHANGE
Salaries and Wages	\$ 581,841	581,400	585,450	642,020	674,122	675,702	5.25%
Part-Time Salaries	-	42,313	44,787	49,115	51,571	51,692	5.25%
FICA (SS & Medicare)	44,551	63,414	68,896	75,865	79,316	79,504	4.80%
VRS - Retirement Benefits	67,686	99,168	104,857	104,857	104,857	106,518	1.58%
Hospital/Medical Plans	99,168	7,753	7,846	8,604	9,034	9,055	5.24%
Group Life Insurance	7,752	2,520	2,520	2,520	2,520	2,520	0.00%
Deferred Comp	2,520	5,236	7,685	5,880	7,685	7,685	30.70%
Maintenance Service Contracts	7,685	4,523	1,781	3,586	3,900	4,700	31.07%
Telephone (Voice and Fax)	5,042	6,779	6,750	6,750	6,750	6,750	0.00%
Travel & Training	6,779	-	-	-	4,000	4,000	100.00%
Dues & Association Membership	5,250	5,110	5,250	5,250	3,700	3,700	-29.52%
Office Supplies	4,196	4,148	4,250	4,250	5,500	5,500	29.41%
Copier Lease	2,293	2,222	2,268	2,268	2,268	2,268	0.00%
Copier Service/Supply Contract	1,200	1,143	1,200	1,200	1,200	1,200	0.00%
Equipment/Machinery	4,500	4,500	-	-	-	-	0.00%
Capital Lease Interest	-	71	-	-	-	-	0.00%
Total Operating Expenditures	\$ 840,463	830,300	843,540	912,165	956,423	960,794	5.33%

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SHERIFF

	2022 AMENDED	2022 ACTUAL	2023 ORIG BUD	2023* AMENDED	2024 REQUESTS	2024* PROPOSED	PCT * CHANGE
Salaries and Wages	\$ 2,998,974	2,998,974	3,110,208	3,686,170	4,131,350	4,163,254	12.94%
Overtime	284,384	284,384	300,000	300,000	300,000	313,578	4.53%
Part-Time Salaries	129,200	129,199	122,800	127,712	127,712	134,098	5.00%
FICA (SS & Medicare)	257,133	248,878	270,276	314,713	348,769	352,737	12.08%
VRS - Retirement Benefits	343,615	300,556	357,320	423,173	474,529	477,626	12.87%
Hospital/Medical Plans	663,612	592,566	673,789	673,789	797,371	815,071	20.97%
Group Life Insurance	39,421	37,675	41,677	49,355	55,361	55,721	12.90%
Deferred Comp	20,580	17,832	18,060	18,060	20,160	20,160	11.63%
Uniforms Taxable	3,758	3,328	4,500	4,500	6,600	6,600	46.67%
Professional Services	7,700	7,650	8,700	8,700	8,700	8,700	0.00%
Repairs & Maintenance	913	913	6,148	6,148	6,148	6,148	0.00%
Maintenance Service Contracts	31,579	31,579	38,779	38,779	49,770	49,770	28.34%
Advertising Services	2,732	2,711	6,350	6,350	6,350	6,350	0.00%
Capital Lease Agreements	-	163,184	178,940	178,940	185,535	185,535	3.69%
Utilities	42,728	42,728	45,000	45,000	45,000	45,000	0.00%
Postage	2,000	1,969	2,000	2,000	2,000	2,000	0.00%
Telephone (Voice and Fax)	31,231	31,231	31,646	31,646	31,646	32,777	3.57%
RMS Licenses	35,030	34,747	31,500	31,500	7,385	7,385	-76.56%
Travel & Training	44,193	44,193	45,000	45,000	60,000	60,000	33.33%
Tolls & Parking	14	14	-	-	-	-	0.00%
Travel - Prisoner Extradition	3,480	3,479	-	-	-	-	0.00%
Special Investigate Task Force	2,000	1,964	2,000	2,000	2,000	2,000	0.00%
Operating Expenses	50,735	50,734	56,125	56,125	65,125	65,125	16.04%
Dues & Association Memberships	7,185	6,993	7,370	7,370	7,470	7,470	1.36%
Office Supplies	14,218	14,202	13,000	13,000	13,000	13,000	0.00%
Equipment-Small<\$5k	6,357	6,357	9,300	18,938	8,200	8,200	-56.70%
Copier Lease	4,815	4,743	4,300	4,300	4,300	4,300	0.00%
Copier Service/Supply Contract	1,200	1,143	1,200	1,200	1,200	1,200	0.00%
Computer Software	500	480	500	500	500	500	0.00%
Computer Hardware<\$5k	1,494	1,493	3,000	18,447	3,000	3,000	-83.74%
Fleet	317,991	316,539	385,000	398,703	385,000	385,000	-3.44%
Uniforms	76,160	73,293	83,270	100,279	83,270	83,270	-16.96%
Equipment/Machinery	-	-	-	62,000	-	-	-100.00%
Capital Outlay	369,130	268,173	-	300,345	77,000	77,000	-74.36%
Capital Lease Interest	-	162	-	-	-	-	0.00%
Total Operating Expenditures	\$ 5,794,060	5,724,065	5,857,758	6,974,742	7,314,451	7,392,575	5.99%

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EMERGENCY SERVICES

	2022 AMENDED	2022 ACTUAL	2023 ORIG BUD	2023* AMENDED	2024 REQUESTS	2024* PROPOSED	PCT * CHANGE
Salaries and Wages	\$ 324,537	321,855	337,926	359,869	377,863	379,264	5.39%
Overtime	505	138	505	505	505	505	0.00%
FICA (SS & Medicare)	25,623	23,861	25,383	27,062	28,946	29,053	7.36%
VRS - Retirement Benefits	38,614	35,310	40,275	43,013	45,033	45,202	5.09%
Hospital/Medical Plans	59,120	47,864	58,475	58,475	58,475	59,396	1.58%
Group Life Insurance	4,422	4,268	4,529	4,823	5,064	5,083	5.39%
Deferred Comp	3,366	3,366	3,680	3,680	3,681	3,681	0.03%
Maintenance Service Contracts	22,465	22,332	24,500	24,500	24,500	24,500	0.00%
Advertising Services	250	-	250	250	-	-	-100.00%
Postage	3,680	1,576	3,680	3,680	3,680	3,680	0.00%
Telephone (Voice and Fax)	3,854	3,765	3,085	3,085	3,085	4,115	33.39%
Travel & Training	6,602	6,602	9,000	9,000	13,736	13,736	52.62%
Dues & Association Membership	633	590	498	498	810	810	62.65%
Office Supplies	2,468	2,468	3,631	3,631	5,331	5,331	46.82%
Equipment-Small<\$5k	1,475	1,076	2,500	2,500	4,000	4,000	60.00%
Copier Lease	2,268	1,824	2,268	2,268	2,268	2,268	0.00%
Copier Service/Supply Contract	1,200	1,143	1,200	1,200	1,200	1,200	0.00%
Computer Software <\$5k	91	-	200	200	-	-	-100.00%
Fleet	6,409	6,409	4,000	4,200	7,000	7,000	66.67%
Uniforms	825	819	1,300	1,300	1,300	1,300	0.00%
Capital Lease Interest	-	71	-	-	-	-	0.00%
Total Operating Expenditures	\$ 508,408	485,337	526,885	553,739	586,477	590,124	6.57%

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FIRE & RESCUE RESPONSE

	2022 AMENDED	2022 ACTUAL	2023 ORIG BUD	2023* AMENDED	2024 REQUESTS	2024* PROPOSED	PCT * CHANGE
Salaries And Wages	\$ 1,348,150	1,341,371	1,585,401	1,821,538	1,911,233	1,919,618	5.38%
Overtime	273,534	273,534	190,000	290,000	290,000	290,000	0.00%
Holiday Pay	72,992	72,720	67,342	96,568	116,554	116,554	20.70%
Part-Time Salaries	751,607	751,607	762,000	692,480	939,480	788,600	13.88%
FICA (SS & Medicare)	187,140	180,600	197,886	218,282	228,757	238,281	9.16%
VRS - Retirement Benefits	167,527	146,801	184,383	211,846	222,277	223,252	5.38%
Medical/Dental Plans	357,306	289,695	363,928	363,928	391,442	397,648	9.27%
Group Life Insurance	19,217	18,097	21,289	24,453	25,611	25,723	5.19%
Deferred Comp	9,870	8,505	10,080	10,080	8,820	8,820	-12.50%
Professional Services	18,643	18,623	9,135	9,135	9,530	9,530	4.32%
EMS Service Contracts	21,000	20,507	21,000	21,000	23,000	23,000	9.52%
Maintenance Service Contracts	18,464	17,092	26,000	26,000	26,000	26,000	0.00%
Utilities	800	652	800	800	800	800	0.00%
Fuel - Volunteer Departments	5,000	-	-	-	-	-	0.00%
Telephone (Voice And Fax)	16,755	12,770	17,064	17,064	17,064	17,064	0.00%
Travel & Training	7,238	7,238	13,000	13,000	15,000	15,000	15.38%
Four-4-Life EMS Support	40,000	28,723	40,000	40,000	36,127	36,127	-9.68%
Hampton Roads Planning Distric	5,916	5,916	6,082	6,082	6,082	6,082	0.00%
Contribution State Forestry	10,093	10,093	10,093	10,093	10,093	10,093	0.00%
Office Supplies	290	251	425	425	425	425	0.00%
Medical Supplies	54,931	51,770	45,850	87,930	75,000	75,000	-14.70%
Medical Services	9,500	9,428	9,414	9,414	10,400	10,400	10.47%
Fleet	6,955	6,955	6,300	11,100	8,900	8,900	-19.82%
Uniforms	14,500	12,924	15,000	15,000	15,000	15,000	0.00%
PPE & Safety	10,000	8,299	10,000	10,000	14,000	14,000	40.00%
Capital Outlay	71,205	24,398	-	46,807	-	-	0.00%
Total Operating Expenditures	\$ 3,498,632	3,318,568	3,612,472	4,053,025	4,401,595	4,275,917	5.50%

STATION SERVICES - FIRE & RESCUE

	2022 AMENDED	2022 ACTUAL	2023 ORIG BUD	2023* AMENDED	2024 REQUESTS	2024* PROPOSED	PCT * CHANGE
Utilities-Volunteer Depts	\$ 117,000	115,743	117,000	117,000	117,000	117,000	0.00%
Fuel - Volunteer	61,822	61,822	104,000	104,000	115,000	115,000	10.58%
Volunteer Dept-Insurance	202,563	198,631	232,444	232,444	240,444	240,444	3.44%
Travel & Training	10,000	9,752	10,000	10,000	10,000	10,000	0.00%
Fire Programs Fund Expense	99,386	92,941	98,807	109,639	109,639	109,639	0.00%
Contribution Carrollton VFR	162,600	162,600	162,450	162,450	138,900	138,900	-14.50%
Contribution-Carrsville VFR	98,115	98,115	83,600	83,600	115,400	115,400	38.04%
Contribution RushmereVF	63,500	63,500	54,900	54,900	65,992	65,992	20.20%
Contribution Smithfield VF	197,744	197,744	196,330	209,580	219,400	219,400	4.69%
Contribution Windsor VF	167,300	167,300	88,500	88,500	113,000	113,000	27.68%
Contribution IOWVR	210,000	210,000	211,000	211,000	246,000	246,000	16.59%
Contribution Windsor VR	37,398	37,398	83,321	83,321	39,270	39,270	-52.87%
Vehicle Tax Relief	-	-	115,000	115,000	115,000	115,000	0.00%
Medical Services	-	-	-	-	16,250	16,250	100.00%
Equipment / Machinery	-	-	10,000	10,000	35,500	35,500	255.00%
Total Station Services - Fire	\$ 1,427,427	1,415,545	1,567,352	1,591,434	1,696,795	1,696,795	6.62%

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WESTERN TIDEWATER REGIONAL JAIL

	2022 AMENDED	2022 ACTUAL	2023 ORIG BUD	2023* AMENDED	2024 REQUESTS	2024* PROPOSED	PCT * CHANGE
Professional Services	\$ 1,293,333	1,293,333	1,293,333	1,293,333	1,259,298	1,259,298	-2.63%
Total Operating Expenditures	\$ 1,293,333	1,293,333	1,293,333	1,293,333	1,259,298	1,259,298	-2.63%

INSPECTIONS

	2022 AMENDED	2022 ACTUAL	2023 ORIG BUD	2023* AMENDED	2024 REQUESTS	2024* PROPOSED	PCT * CHANGE
Salaries and Wages	\$ 462,472	457,535	465,972	479,204	511,306	514,477	7.36%
FICA (SS & Medicare)	35,379	32,311	35,647	36,659	39,115	39,358	7.36%
VRS - Retirement Benefits	53,776	50,159	55,212	56,863	60,595	60,982	7.24%
Hospital/Medical Plans	108,481	107,165	115,326	115,326	134,417	136,570	18.42%
Group Life Insurance	6,159	6,063	6,245	6,422	6,806	6,849	6.65%
Deferred Comp	2,940	2,783	2,940	2,940	2,520	2,520	-14.29%
Uniforms Taxable	2,266	701	1,916	1,916	200	200	-89.56%
Professional Services	15,000	-	15,000	15,000	15,000	15,000	0.00%
Postage	600	61	600	600	600	600	0.00%
Telephone (Voice and Fax)	3,771	3,656	4,168	4,168	4,168	4,529	8.66%
Travel & Training	4,945	2,418	5,000	5,000	5,000	5,000	0.00%
Tolls & Parking	50	-	50	50	50	50	0.00%
Dues & Association Membership	1,400	740	1,400	1,400	1,400	1,400	0.00%
Office Supplies	3,500	1,923	3,500	3,500	3,500	3,500	0.00%
Copier Lease	2,365	2,203	2,365	2,365	2,365	2,365	0.00%
Copier Service/Supply Contract	1,200	1,143	1,200	1,200	1,200	1,200	0.00%
Fleet	11,422	10,819	12,922	11,422	12,992	12,992	13.75%
Uniforms	-	-	-	-	816	816	100.00%
PPE & Safety	-	-	-	-	900	900	100.00%
Books/Subscriptions	4,605	4,605	4,550	4,550	4,550	4,550	0.00%
Equipment/Machinery	15,570	2,156	15,570	15,570	15,570	15,570	0.00%
Capital Outlay	28,153	28,153	-	-	-	-	0.00%
Capital Lease Interest	-	71	-	-	-	-	0.00%
Total Operating Expenditures	\$ 764,054	714,663	749,583	764,155	823,070	829,428	8.54%

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ANIMAL CONTROL

	2022	2022	2023	2023*	2024	2024*	PCT *
	AMENDED	ACTUAL	ORIG BUD	AMENDED	REQUESTS	PROPOSED	CHANGE
Salaries and Wages	\$ 231,730	231,697	274,876	290,739	305,277	303,745	4.47%
Overtime	54,299	54,226	31,310	31,310	31,310	46,310	47.91%
Part-Time Salaries	15,456	9,803	20,676	21,503	21,503	22,578	5.00%
FICA (SS & Medicare)	23,914	21,395	25,005	26,282	27,394	27,359	4.10%
VRS - Retirement Benefits	30,408	25,403	33,068	35,022	37,143	36,950	5.51%
Hospital/Medical Plans	81,538	63,774	83,668	83,668	100,127	101,722	21.58%
Group Life Insurance	3,486	3,023	3,684	3,897	4,091	4,071	4.46%
Deferred Comp	1,680	1,453	2,100	2,100	1,680	1,680	-20.00%
Repairs & Maintenance	1,380	370	2,380	2,380	2,380	2,380	0.00%
Advertising Services	100	-	1,100	1,100	1,100	1,100	0.00%
Veterinarian Services	50,876	49,735	55,000	55,000	40,000	40,000	-27.27%
Utilities	15,985	15,984	22,000	20,200	22,000	22,000	8.91%
Postage	140	5	140	140	140	140	0.00%
Telephone (Voice and Fax)	1,418	981	1,300	1,300	1,300	1,300	0.00%
Travel & Training	-	-	3,000	3,000	3,000	3,000	0.00%
Operating Expenses	41,107	41,107	31,800	31,800	31,800	31,800	0.00%
Dues & Association Memberships	120	-	120	120	120	120	0.00%
Office Supplies	1,125	961	2,125	2,125	2,125	2,125	0.00%
Equipment-Small-<\$5k	1,000	-	1,000	1,000	1,000	1,000	0.00%
Copier Lease	3,213	2,893	3,000	3,000	3,000	3,000	0.00%
Fleet	22,232	22,232	29,196	29,196	29,196	29,196	0.00%
Uniforms	3,204	3,204	3,000	3,000	3,000	3,000	0.00%
Total Operating Expenditures	\$ 584,411	548,247	629,548	647,882	668,686	684,576	5.66%

PUBLIC WORKS ADMINISTRATION

	2022	2022	2023	2023*	2024	2024*	PCT *
	AMENDED	ACTUAL	ORIG BUD	AMENDED	REQUESTS	PROPOSED	CHANGE
Salaries and Wages	\$ 206,482	206,482	202,456	208,024	218,426	219,346	5.44%
Part-Time Salaries	1,331	1,331	-	-	-	-	0.00%
FICA (SS & Medicare)	15,880	15,112	15,488	15,914	16,710	16,780	5.44%
VRS - Retirement Benefits	23,393	21,546	23,930	24,578	25,403	25,510	3.79%
Hospital/Medical Plans	46,461	43,744	53,745	53,745	42,016	50,156	-6.68%
Group Life Insurance	2,679	2,656	2,713	2,788	2,927	2,940	5.45%
Deferred Comp	1,340	1,300	840	840	840	840	0.00%
Utilities	5,200	4,271	5,200	5,200	5,200	5,200	0.00%
Postage	75	1	75	75	75	75	0.00%
Telephone (Voice and Fax)	1,482	1,303	1,282	1,282	1,282	1,390	8.42%
Travel & Training	-	-	250	250	250	250	0.00%
P Card Suspense	1	-	1	1	-	-	-100.00%
Office Supplies	2,271	1,790	1,500	1,500	1,500	1,500	0.00%
Copier Lease	1,136	1,101	1,134	1,134	1,134	1,134	0.00%
Copier Service/Supply Contract	650	571	650	650	650	650	0.00%
Fleet	10,230	9,749	11,480	11,480	11,480	11,480	0.00%
Capital Lease Interest	-	35	-	-	-	-	0.00%
Total Operating Expenditures	\$ 318,611	\$ 310,993	320,744	327,461	327,893	337,251	2.99%

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PUBLIC WORKS - CAP PROG & INSP

	2022 AMENDED	2022 ACTUAL	2023 ORIG BUD	2023* AMENDED	2024 REQUESTS	2024* PROPOSED	PCT * CHANGE
Salaries And Wages	\$ 51,904	51,904	52,363	58,147	61,055	61,374	5.55%
FICA (SS & Medicare)	3,951	3,753	4,006	4,448	4,671	4,696	5.58%
VRS - Retirement Benefits	6,043	5,615	6,090	6,763	7,101	7,138	5.54%
Medical/Dental Plans	14,020	14,020	14,814	14,814	32,919	15,047	1.57%
Group Life Insurance	692	692	702	780	819	823	5.51%
Telephone (Voice And Fax)	1,205	1,203	1,205	1,205	1,205	1,219	1.16%
Travel & Training	464	-	800	800	800	800	0.00%
Operating Expenses	400	-	400	400	400	400	0.00%
Fuel	6,783	6,073	4,783	4,783	4,783	4,783	0.00%
PPE & Safety	800	-	800	800	800	800	0.00%
Vehicles	-	-	-	12,272	-	-	-100.00%
Total Operating Expenditures	\$ 86,262	83,259	85,963	105,212	114,553	97,080	-7.73%

PUBLIC WORKS - REFUSE

	2022 AMENDED	2022 ACTUAL	2023 ORIG BUD	2023* AMENDED	2024 REQUESTS	2024* PROPOSED	PCT * CHANGE
Salaries and Wages	\$ 358,646	325,959	355,985	463,098	492,659	497,967	7.53%
Overtime	20,391	20,391	10,771	10,771	10,771	10,771	0.00%
Part-Time Salaries	444,045	444,045	409,726	426,115	426,115	447,421	5.00%
FICA (SS & Medicare)	60,155	59,109	59,401	68,849	71,111	73,147	6.24%
VRS - Retirement Benefits	42,804	36,325	43,112	56,480	60,188	60,837	7.71%
Hospital/Medical Plans	107,206	73,259	90,133	90,133	99,230	100,803	11.84%
Group Life Insurance	4,902	4,308	4,771	6,206	6,602	6,673	7.52%
Deferred Comp	3,360	2,691	2,940	2,940	2,940	2,940	0.00%
Uniforms Taxable	143	143	-	-	-	-	0.00%
Repairs & Maintenance	62,000	59,824	50,000	50,000	50,000	50,000	0.00%
Contracted Services	17,737	15,970	15,200	15,200	16,200	16,200	6.58%
Purchased Services-SPSA	1,335,512	1,233,401	1,468,600	1,523,372	1,502,000	1,502,000	-1.40%
Utilities	20,950	18,564	17,000	17,000	17,000	17,000	0.00%
Telephone (Voice and Fax)	6,758	6,282	6,758	6,758	14,318	7,428	9.91%
Travel & Training	1,980	1,980	4,790	4,790	4,800	4,800	0.21%
Operating Expenses	9,579	8,594	9,052	11,077	9,052	9,052	-18.28%
Landfill Post-Closure Cost	262,459	174,440	190,000	274,365	300,000	300,000	9.34%
Dues & Association Membership	395	395	699	699	700	700	0.14%
Fleet	242,263	228,399	200,000	200,000	200,000	200,000	0.00%
Uniforms	4,500	3,967	4,500	4,500	4,500	4,500	0.00%
PPE & Safety	5,833	5,833	6,700	6,700	6,700	6,700	0.00%
Capital Outlay	14,652	14,652	15,000	15,000	15,000	15,000	0.00%
Total Operating Expenditures	\$ 3,026,270	2,738,530	2,965,138	3,254,053	3,309,886	3,333,939	2.45%

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PUBLIC WORKS - BLDGS & GROUNDS

	2022 AMENDED	2022 ACTUAL	2023 ORIG BUD	2023* AMENDED	2024 REQUESTS	2024* PROPOSED	PCT * CHANGE
Salaries and Wages	\$ 445,142	442,195	446,308	496,697	521,534	526,567	6.01%
Overtime	9,131	8,600	6,060	6,060	6,060	9,060	49.50%
Part-Time Salaries	250,303	210,303	166,922	173,719	173,719	182,405	5.00%
FICA (SS & Medicare)	48,954	48,954	47,376	51,751	53,651	54,930	6.14%
VRS - Retirement Benefits	52,082	49,155	53,394	59,683	62,461	63,072	5.68%
Hospital/Medical Plans	127,146	125,559	135,144	135,144	120,419	122,317	-9.49%
Group Life Insurance	5,965	5,884	5,981	6,656	6,989	7,056	6.01%
Deferred Comp	2,944	2,944	2,940	2,940	2,940	2,940	0.00%
Repairs & Maintenance	231,660	231,660	226,000	226,000	248,600	248,600	10.00%
Maintenance Service Contracts	119,131	73,972	111,000	114,455	111,000	111,000	-3.02%
Generator Maintenance Program	22,500	21,177	22,000	22,000	25,300	25,300	15.00%
Utilities	210,966	210,966	204,300	204,300	204,300	204,300	0.00%
Telephone (Voice and Fax)	11,310	10,101	11,392	11,392	11,392	11,460	0.60%
Travel & Training	35	35	2,910	2,910	2,910	2,910	0.00%
P Card Suspense	1	-	1	1	-	-	-100.00%
Equipment-Small-<\$5k	3,730	3,730	4,900	4,900	4,900	4,900	0.00%
Fleet	32,970	32,970	24,240	24,240	26,640	26,640	9.90%
Uniforms	9,500	8,900	8,000	8,000	8,000	8,000	0.00%
PPE & Safety	1,299	1,275	15,763	10,278	10,000	10,000	-2.70%
Operating Supplies	29,943	29,943	20,604	20,604	26,367	26,367	27.97%
County Signage	6,509	6,509	5,000	5,000	5,000	5,000	0.00%
Capital Outlay Additions	23,240	23,200	-	-	-	-	0.00%
Capital Outlay	5,100	-	5,100	10,585	5,100	5,100	-51.82%
Total Operating Expenditures	\$ 1,649,561	1,548,030	1,525,335	1,597,315	1,637,282	1,657,924	3.79%

PUBLIC WORKS - TRANSPORTATION

	2022 AMENDED	2022 ACTUAL	2023 ORIG BUD	2023* AMENDED	2024 REQUESTS	2024* PROPOSED	PCT * CHANGE
Salaries And Wages	\$ 117,526	116,987	117,721	177,654	195,969	197,103	10.95%
FICA (SS & Medicare)	8,991	8,167	9,006	13,591	14,992	15,079	10.95%
VRS - Retirement Benefits	13,587	12,624	13,691	21,043	23,273	23,408	11.24%
Hospital/Medical Plans	28,263	28,263	29,923	29,923	50,749	51,567	72.33%
Group Life Insurance	1,556	1,556	1,578	2,381	2,626	2,642	10.96%
Deferred Comp	840	835	840	840	1,260	1,260	50.00%
Professional Services	122,822	84,781	100,000	123,879	100,000	100,000	-19.28%
Maintenance Service Contracts	13,627	12,063	20,000	21,563	20,000	20,000	-7.25%
Advertising	400	-	400	400	400	400	0.00%
Utilities	59,500	58,861	59,500	59,500	59,500	59,500	0.00%
Postage	200	64	200	200	200	200	0.00%
Telephone (Voice And Fax)	879	741	879	879	879	879	0.00%
Travel & Training	1,223	293	1,340	1,340	1,340	1,340	0.00%
Operating Expenses	-	-	-	3,200	-	-	-100.00%
Office Supplies	400	128	400	6,770	400	400	-94.09%
Computer Software <\$5k	360	-	360	360	-	-	-100.00%
Fleet	11	11	-	-	-	-	0.00%
PPE & Safety	190	118	200	200	200	200	0.00%
Total Operating Expenditures	\$ 370,374	325,492	356,038	463,723	471,788	473,978	2.21%

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PARKS & RECREATION

	2022 AMENDED	2022 ACTUAL	2023 ORIG BUD	2023* AMENDED	2024 REQUESTS	2024* PROPOSED	PCT * CHANGE
Salaries and Wages	\$ 174,078	174,078	176,202	198,911	199,068	200,172	0.63%
Overtime	8,417	8,417	1,700	1,700	1,700	1,700	0.00%
FICA (SS & Medicare)	13,763	13,755	13,610	15,347	15,359	15,444	0.63%
VRS - Retirement Benefits	20,336	20,338	21,990	24,824	23,996	24,134	-2.78%
Hospital/Medical Plans	24,056	24,056	25,334	25,334	9,097	9,241	-63.52%
Group Life Insurance	2,329	2,329	2,362	2,666	2,668	2,683	0.64%
Deferred Comp	1,260	1,260	1,260	1,260	840	840	-33.33%
Postage	210	208	500	500	500	500	0.00%
Telephone (Voice and Fax)	4,438	4,438	4,425	4,425	4,425	5,085	14.92%
Travel & Training	1,953	1,953	6,955	6,955	6,955	6,955	0.00%
Dues & Association Membership	627	627	325	325	446	446	37.23%
Office Supplies	3,798	3,743	4,000	4,000	4,500	4,500	12.50%
Copier Lease	4,536	4,394	4,536	4,536	4,536	4,536	0.00%
Copier Service/Supply Contract	2,400	2,285	2,400	2,400	2,400	2,400	0.00%
Uniforms	200	-	200	200	200	200	0.00%
Books/Subscriptions	100	79	100	100	100	100	0.00%
Capital Lease Interest	-	142	-	-	-	-	0.00%
Total Operating Expenditures	\$ 262,502	262,103	265,899	293,483	276,790	278,936	-4.96%

PARKS & RECREATION - PROGRAMS

	2022 AMENDED	2022 ACTUAL	2023 ORIG BUD	2023* AMENDED	2024 REQUESTS	2024* PROPOSED	PCT * CHANGE
Salaries And Wages	\$ 217,994	204,283	217,803	279,463	315,947	318,938	14.13%
Overtime	2,734	2,734	1,800	1,800	1,800	1,800	0.00%
Holiday Pay	44	44	-	-	-	-	0.00%
Part-Time Salaries	125,273	85,250	121,500	126,360	126,360	132,678	5.00%
Other Compensation	6,600	1,900	6,000	6,000	6,000	6,000	0.00%
FICA (SS & Medicare)	26,399	22,080	26,095	31,184	33,975	34,687	11.23%
VRS - Retirement Benefits	25,505	22,612	25,951	33,646	38,913	39,282	16.75%
Medical/Dental Plans	52,189	38,519	55,480	55,480	67,209	77,526	39.74%
Group Life Insurance	2,921	2,725	2,919	3,745	4,234	4,274	14.13%
Deferred Comp	1,260	840	1,260	1,260	1,260	1,260	0.00%
Marketing	14,350	110	15,100	15,100	15,100	15,100	0.00%
Utilities	44,955	41,912	45,000	45,000	45,000	45,000	0.00%
Telephone (Voice And Fax)	2,367	2,367	2,309	2,309	2,309	2,309	0.00%
Lease/Rental of Buildings	1	-	1	1	1	1	0.00%
Travel & Training	6,504	5,384	7,477	7,477	7,477	7,477	0.00%
Special Events	41,875	38,761	40,500	40,500	40,500	40,500	0.00%
Dues & Association Memberships	2,150	1,980	7,199	7,199	3,500	3,500	-51.38%
Equipment-Small<\$5k	5,200	3,586	5,200	5,200	5,200	5,200	0.00%
Uniforms	350	-	-	-	-	-	0.00%
Athletics	84,345	28,669	42,431	42,431	44,427	44,427	4.70%
Camps	31,196	9,070	26,230	26,230	33,046	33,046	25.99%
Instructor Led Classes	17,627	1,326	10,645	10,645	11,190	11,190	5.12%
Recreation (Gym, etc.)	13,425	11,130	15,457	15,457	17,792	17,792	15.11%
Senior Adult Programming	31,868	25,030	35,450	35,450	53,471	53,471	50.83%
Windsor Center	10,240	5,591	8,750	8,750	8,750	8,750	0.00%
Total Operating Expenditures	\$ 767,372	555,902	720,557	800,687	883,461	904,208	12.93%

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PARKS & RECREATION - GATEWAYS & GROUNDS

	2022 AMENDED	2022 ACTUAL	2023 ORIG BUD	2023* AMENDED	2024 REQUESTS	2024* PROPOSED	PCT * CHANGE
Salaries And Wages	\$ 462,213	420,545	463,926	491,123	506,323	514,501	4.76%
Overtime	28,280	24,879	28,000	28,000	28,000	28,000	0.00%
Holiday Pay	405	405	-	-	-	-	0.00%
Part-Time Salaries	16,934	7,622	14,500	15,080	15,080	15,834	5.00%
FICA (SS & Medicare)	38,818	32,737	38,742	40,867	42,030	42,713	4.52%
VRS - Retirement Benefits	54,036	47,207	56,287	59,681	62,034	63,040	5.63%
Medical/Dental Plans	163,498	100,532	124,786	124,786	126,521	90,643	-27.36%
Group Life Insurance	6,189	5,569	6,217	6,581	6,785	6,895	4.77%
Deferred Comp	5,040	3,815	3,780	3,780	4,620	3,780	0.00%
Repairs & Maintenance	33,407	29,492	40,000	40,000	48,000	48,000	20.00%
Roadway Beautification	1,879	1,879	2,000	2,000	2,000	2,000	0.00%
Telephone (Voice And Fax)	1,441	1,441	1,823	1,823	1,823	1,828	0.27%
Lease/Rental of Equipment	4,000	3,878	8,000	8,000	8,000	8,000	0.00%
Travel & Training	8,034	2,034	4,800	10,800	4,800	4,800	-55.56%
Dues & Association Memberships	400	400	1,120	1,120	1,120	1,120	0.00%
Fleet	51,848	51,848	50,480	76,495	50,480	50,480	-34.01%
Uniforms	3,239	3,239	6,000	6,000	6,000	6,000	0.00%
PPE & Safety	3,488	3,488	6,000	6,000	6,000	6,000	0.00%
Operating Supplies	63,286	63,286	63,000	63,000	75,000	75,000	19.05%
Equipment/Machinery	19,725	19,688	-	-	-	-	0.00%
Capital Outlay	38,536	38,285	38,541	38,541	55,900	55,900	45.04%
Total Operating Expenditures	\$ 1,004,695	862,267	958,002	1,023,677	1,050,516	1,024,534	0.08%

BLACKWATER REGIONAL LIBRARY

	2022 AMENDED	2022 ACTUAL	2023 ORIG BUD	2023* AMENDED	2024 REQUESTS	2024* PROPOSED	PCT * CHANGE
Other Compensation	\$ 2,500	2,250	2,500	2,500	2,500	2,500	0.00%
Utilities	34,400	29,997	34,400	34,400	34,400	34,400	0.00%
Contributions-BlkwtrLibrary	854,590	854,590	925,608	925,608	1,009,856	1,009,856	9.10%
Total Operating Expenditures	\$ 891,490	886,837	962,508	962,508	1,046,756	1,046,756	8.75%

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PLANNING & ZONING

	2022 AMENDED	2022 ACTUAL	2023 ORIG BUD	2023* AMENDED	2024 REQUESTS	2024* PROPOSED	PCT * CHANGE
Salaries and Wages	\$ 519,641	507,052	524,210	597,055	646,604	649,445	8.77%
Compensation	20,000	8,925	20,000	20,000	20,000	20,000	0.00%
FICA (SS & Medicare)	39,753	36,906	40,102	45,675	49,466	49,683	8.78%
VRS - Retirement Benefits	60,435	55,795	62,883	71,974	77,728	78,077	8.48%
Hospital/Medical Plans	88,891	83,665	106,229	106,229	98,866	100,451	-5.44%
Group Life Insurance	6,922	6,738	7,025	8,001	8,665	8,703	8.77%
Deferred Comp	2,100	1,995	1,680	1,680	2,520	2,520	50.00%
Professional Services	45,000	16,499	45,000	45,000	45,000	45,000	0.00%
Software Subscription Based IT	-	-	-	-	-	80,000	100.00%
Advertising Services	13,000	11,778	13,000	13,000	13,000	13,000	0.00%
Postage	3,000	1,533	3,000	4,500	4,000	4,000	-11.11%
Telephone (Voice and Fax)	5,275	4,532	4,725	4,725	4,725	4,881	3.30%
Travel & Training	5,900	2,053	5,900	4,400	5,900	5,900	34.09%
Tolls & Parking	70	-	70	70	70	70	0.00%
Operating Expenses	7,250	4,789	7,250	7,250	7,250	7,250	0.00%
Dues & Association Membership	2,900	1,371	2,900	2,900	2,900	2,900	0.00%
Office Supplies	5,000	3,885	5,000	5,000	5,000	5,000	0.00%
Copier Lease	1,369	1,326	1,369	1,369	1,369	1,369	0.00%
Copier Service/Supply Contract	650	571	650	650	650	650	0.00%
Fleet	3,360	2,808	3,360	3,360	3,360	3,360	0.00%
Uniforms	250	75	250	250	250	250	0.00%
Vehicles	-	-	-	9,814	-	-	-100.00%
Capital Lease Interest	-	43	-	-	-	-	0.00%
Total Operating Expenditures	\$ 830,766	752,338	854,603	952,902	997,323	1,082,509	13.60%

ECONOMIC DEVELOPMENT

	2022 AMENDED	2022 ACTUAL	2023 ORIG BUD	2023* AMENDED	2024 REQUESTS	2024* PROPOSED	PCT * CHANGE
Salaries and Wages	\$ 284,712	281,334	287,122	303,728	318,915	319,878	5.32%
FICA (SS & Medicare)	21,781	20,546	21,965	23,235	24,397	24,471	5.32%
VRS - Retirement Benefits	33,194	31,010	33,951	36,023	37,722	37,837	5.04%
Hospital/Medical Plans	63,556	63,556	67,209	67,209	67,209	68,285	1.60%
Group Life Insurance	3,802	3,756	3,848	4,071	4,274	4,287	5.31%
Deferred Comp	1,680	1,680	1,680	1,680	1,680	1,680	0.00%
Professional Services	14,850	4,850	10,000	10,000	10,000	10,000	0.00%
Advertising Services	500	-	500	500	500	500	0.00%
Marketing	46,908	32,853	48,500	48,500	58,441	58,441	20.50%
Economic Development Incentive	1,452,712	1,176,377	500,000	776,336	200,000	200,000	-74.24%
Postage	600	126	250	250	250	250	0.00%
Telephone (Voice and Fax)	3,540	2,559	3,630	3,630	3,660	3,690	1.65%
Travel & Training	16,667	6,571	20,969	20,969	22,129	22,129	5.53%
Tolls & Parking	275	166	275	275	275	275	0.00%
Dues & Association Membership	48,954	48,628	52,422	52,422	49,337	49,337	-5.88%
Office Supplies	2,250	768	1,500	1,500	1,500	1,500	0.00%
Copier Lease	2,268	2,197	2,268	2,268	2,268	2,268	0.00%
Copier Service/Supply Contract	1,200	1,143	1,200	1,200	1,200	1,200	0.00%
Fleet	3,000	2,362	2,000	3,500	2,000	2,000	-42.86%
Books/Subscriptions	202	89	300	300	365	365	21.67%
Capital Lease Interest	-	71	-	-	-	-	0.00%
Total Operating Expenditures	\$ 2,002,651	1,680,641	1,059,589	1,357,596	806,122	808,393	-40.45%

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TOURISM

	2022 AMENDED	2022 ACTUAL	2023 ORIG BUD	2023* AMENDED	2024 REQUESTS	2024* PROPOSED	PCT * CHANGE
Salaries and Wages	\$ 248,107	240,378	250,619	267,603	280,984	282,308	5.50%
Overtime	285	285	-	-	-	-	0.00%
Holiday Pay	2,060	1,732	1,560	1,560	1,560	1,560	0.00%
Part-Time Salaries	49,090	44,321	49,090	51,054	51,054	53,607	5.00%
FICA (SS & Medicare)	23,119	21,358	23,048	24,497	25,521	25,817	5.39%
VRS - Retirement Benefits	28,941	26,750	29,935	32,055	33,556	33,718	5.19%
Hospital/Medical Plans	48,086	47,048	51,113	51,113	51,113	51,918	1.57%
Group Life Insurance	3,315	3,204	3,359	3,587	3,766	3,783	5.46%
Deferred Comp	1,260	1,190	1,260	1,260	1,260	1,260	0.00%
Professional Services	250	-	250	250	250	250	0.00%
Repairs & Maintenance	250	40	250	250	3,500	3,500	1300.00%
Marketing	60,425	60,167	60,000	60,000	70,400	70,400	17.33%
Salty Southern Route	9,254	8,910	7,000	7,000	7,000	7,000	0.00%
Internal Service Charge IT	17,988	17,988	21,953	21,953	21,953	22,907	4.35%
Internal Service Chrg-Risk Mgt	5,581	5,581	6,082	6,082	6,082	6,082	0.00%
Utilities	2,687	1,888	3,100	3,100	6,100	6,100	96.77%
Postage	75	75	500	500	500	500	0.00%
Telephone (Voice and Fax)	4,358	4,358	3,610	3,610	3,750	4,042	11.97%
Lease/Rental of Buildings	29,961	29,496	30,000	30,000	31,000	31,000	3.33%
Travel & Training	3,951	2,577	5,000	5,000	5,000	5,000	0.00%
Tolls & Parking	125	-	125	125	125	125	0.00%
Special Events	20,003	16,746	24,500	24,500	18,200	18,200	-25.71%
Special Events Marketing	-	-	-	-	4,900	4,900	100.00%
Dues & Association Membership	2,186	2,186	2,300	2,300	2,400	2,400	4.35%
Office Supplies	2,850	2,446	3,000	3,000	3,000	3,000	0.00%
Copier Lease	2,280	2,209	2,268	2,268	2,268	2,268	0.00%
Copier Service/Supply Contract	1,200	1,143	1,200	1,200	1,200	1,200	0.00%
Fleet	751	494	1,251	1,251	1,251	1,251	0.00%
Principal (Lease)	5,145	5,144	5,207	5,207	5,269	5,269	1.19%
Interest (Lease)	268	267	206	206	144	144	-30.10%
Capital Lease Interest	-	71	-	-	-	-	0.00%
Total Operating Expenditures	\$ 573,851	548,051	587,786	610,531	643,106	649,509	6.38%

FARMER'S MARKET

	2022 AMENDED	2022 ACTUAL	2023 ORIG BUD	2023* AMENDED	2024 REQUESTS	2024* PROPOSED	PCT * CHANGE
Part-Time Salaries	\$ 28,425	28,425	26,855	27,929	27,929	29,325	5.00%
Holiday Pay	720	663	720	720	720	720	0.00%
FICA (SS & Medicare)	2,225	2,225	2,055	2,137	2,192	2,243	4.96%
Telephone (Voice And Fax)	610	583	610	610	1,200	1,220	100.00%
Farmer's Market	14,258	14,258	11,200	11,667	12,500	12,492	7.07%
Total Operating Expenditures	\$ 46,238	46,153	41,440	43,063	44,541	46,000	6.82%

VINTAGE MARKET

	2022 AMENDED	2022 ACTUAL	2023 ORIG BUD	2023* AMENDED	2024 REQUESTS	2024* PROPOSED	PCT * CHANGE
Part-Time Salaries	\$ 16,710	7,548	21,000	21,840	21,840	13,000	-40.48%
Holiday Pay	-	-	-	-	1,671	-	0.00%
FICA (SS & Medicare)	1,058	577	1,610	1,674	-	995	-40.56%
Telephone (Voice And Fax)	1,090	950	1,090	1,090	-	610	-44.04%
Vintage Market	17,428	6,820	19,550	36,692	33,000	18,395	-49.87%
Total Operating Expenditures	\$ 36,286	15,895	43,250	61,296	56,511	33,000	-46.16%

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COMMUNICATIONS

	2022 AMENDED	2022 ACTUAL	2023 ORIG BUD	2023* AMENDED	2024 REQUESTS	2024* PROPOSED	PCT * CHANGE
Salaries and Wages	\$ 33,220	33,220	33,486	72,459	76,083	77,358	6.76%
Part-Time Salaries	8,225	5,578	8,225	8,225	-	-	-100.00%
FICA (SS & Medicare)	3,171	2,756	3,191	6,172	5,821	5,918	-4.12%
VRS - Retirement Benefits	3,839	3,567	3,895	8,709	9,145	9,299	6.77%
Medical/Dental Plans	15,568	15,568	16,460	16,460	32,919	33,437	103.14%
Group Life Insurance	440	440	449	971	1,020	1,037	6.80%
Deferred Comp	420	420	420	420	840	840	100.00%
Professional Services	1,189	-	1,275	1,275	1,275	-	-100.00%
Postage	5,000	(3,173)	5,000	5,000	5,000	5,000	0.00%
Telephone (Voice And Fax)	626	19	-	-	-	-	0.00%
Lease/Rental of Equipment	5,200	4,538	5,200	5,200	5,200	6,000	15.38%
Operating Expenses	1,500	395	1,500	1,500	1,500	1,500	0.00%
Office Supplies	250	-	250	250	250	250	0.00%
Capital Lease Interest	-	25	-	-	-	-	0.00%
Total Operating Expenditures	\$ 78,648	63,355	79,351	126,641	139,053	140,639	11.05%

COOPERATIVE EXTENSION

	2022 AMENDED	2022 ACTUAL	2023 ORIG BUD	2023* AMENDED	2024 REQUESTS	2024* PROPOSED	PCT * CHANGE
Professional Services	\$ 57,706	49,628	70,265	70,265	73,380	73,380	4.43%
Telephone (Voice and Fax)	554	554	332	634	332	636	0.32%
Travel & Training	716	550	750	448	750	750	67.41%
Miscellaneous	5,000	4,170	-	-	-	-	0.00%
Dues & Association Membership	300	186	300	300	300	300	0.00%
Office Supplies	5,898	5,405	400	400	400	400	0.00%
Copier Lease	2,268	2,197	2,268	2,268	2,268	2,268	0.00%
Copier Service/Supply Contract	1,200	1,143	1,200	1,200	1,200	1,200	0.00%
Capital Lease Interest	-	71	-	-	-	-	0.00%
Total Operating Expenditures	\$ 73,642	63,905	75,515	75,515	78,630	78,934	4.53%

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NON-DEPARTMENTAL

NON-DEPARTMENTAL

	2022 AMENDED	2022 ACTUAL	2023 ORIG BUD	2023* AMENDED	2024 REQUESTS	2024* PROPOSED	PCT* CHANGE
Salaries And Wages *	\$ -	-	700,000	-	-	595,000	100.00%
FICA	5	-	-	-	-	-	0.00%
VRS - Retirement Benefits	3,818	-	-	-	-	-	0.00%
Compensation	-	-	931,000	-	-	104,000	100.00%
Hospital / Medical Plans	1,171	1,171	-	-	-	-	0.00%
Comp Plan Salary Adjustment	-	-	1,080,000	176,188	-	-	-100.00%
Internal Service Charge IT	930,685	930,685	1,120,906	1,120,906	1,125,000	1,252,057	11.70%
Internal Service Chrg-Risk Mgt	636,735	564,608	654,860	654,860	685,000	733,066	11.94%
Miscellaneous	-	1,023	-	-	-	16,000	0.00%
Payment-Tax Relief	1,116,000	-	1,300,000	1,300,000	1,300,000	1,300,000	0.00%
Capital Lease Vehicle Purchase**	934,745	564,780	540,000	894,495	650,000	598,800	-33.06%
Contingency	147,906	-	774,821	614,082	400,000	400,000	-34.86%
Judgements and Settlements	-	-	-	8,358,151	-	-	-100.00%
Longevity Pay Reserve	-	-	-	70,000	70,000	70,000	0.00%
Total Operating Expenditures	\$ 3,771,065	2,062,267	7,101,587	13,188,682	4,230,000	5,068,923	-61.57%

* The above Salaries & Wages and Compensation lines reflects position requests and adjustment to deferred compensation employer contribution and dental/vision for employees who decline medical plan; additional detail follows on table 1A-some positions budgeted in other funds

** The above Capital Lease Vehicle Purchase line reflects vehicle requests that will be procured by lease financing; additional detail follows on table 2A

**Isle of Wight County
Proposed FY 2023-24 Operating Budget**

PROPOSED New Positions

Table 1A

Full Time New Positions									
Dept	Position	FTE	Effective	Payroll Expenses	Operating Expenses	Total Cost	FY23 Budgeted	FY24 Cost	
Fire & EMS Adm	Medical Billing Clerk I	1	7/1/2023	77,118	-	77,118	-	77,118	12 months
Fire & EMS	Fire Medic II (3@ 56,200)	3	1/1/2024	134,774	-	134,774	-	134,774	6 months
Parks & Recreation	Parks & Grounds Attendant	1	7/1/2023	69,556	1,550	71,106	-	74,206	12 months
Public Works	Maintenance Worker I	1	7/1/2023	58,436	2,165	60,601	-	64,281	12 months
Voter Registration	Elections Training Coordinator	1	7/1/2023	79,050	-	79,050	-	79,050	12 months
		7		418,934	3,715	422,649		422,649	

Part Time New Positions									
Dept	Position		Effective	Payroll Expenses	Operating Expenses	Total Cost	FY23 Budgeted	FY24 Cost	
Commonwealth Atty	Investigator		7/1/2023	43,060		43,060	-	43,060	
Fire & EMS	Part Time		7/1/2023	28,635		28,635	-	28,635	
County Fair	Seasonal Cashier Manager		7/1/2023	1,292		1,292	(1,292)	(0)	(1)
				72,987	-	72,987		71,695	

Full Time Reclassifications									
Dept	New Classification		Effective	Payroll Expenses	Operating Expenses	Total Cost	FY23 Budgeted	FY24 Change	
Voter Registration	Dpty Reg II/Absentee Coord	1	7/1/2023	75,495	-	75,495	68,793	6,702	
Planning & Zoning	Planner II	1	7/1/2023	75,616	-	75,616	72,113	3,503	
Commissioner of Rev	Deputy Commissioner II	1	7/1/2023	54,089	-	54,089	51,599	2,490	
Parks & Recreation	Grds & Landscape Supervisor	1	7/1/2023	54,110	-	54,110	51,620	2,490	
Parks & Recreation	Grds & Landscape Supervisor	1	7/1/2023	50,131	-	50,131	47,828	2,303	
Parks & Recreation	Pk Main Supervisor	1	7/1/2023	54,375	-	54,375	52,596	1,779	
Fire & EMS	Medical Billing Clk II	1	7/1/2023	61,855	-	61,855	58,999	2,855	
E911	Dispatcher II	5	7/1/2023	293,461	-	293,461	279,640	13,821	
E911	Dispatcher III	1	7/1/2023	61,721	-	61,721	56,172	5,549	
Sheriff	Deputy First Class	4	7/1/2023	290,935	-	290,935	262,294	28,641	
Sheriff	Senior Deputy	5	7/1/2023	442,959	-	442,959	382,567	60,392	
Animal Services	Shelter Manager	1	7/1/2023	64,586	500	65,086	45,407	19,678	
Treasurer	Deputy Clerk IV Jr Accountant	1	7/1/2023	74,929	-	74,929	56,359	18,570	
				1,654,261	500	1,654,761	1,485,987	168,774	

Part Time Reclassifications									
	New Classification		Effective	Payroll Expenses	Operating Expenses	Total Cost	FY23 Budgeted	FY24 Change	
Registrar	New FT removes PT		7/1/2023	-	-	-	14,211	(14,211)	
Registrar	Deputy Registrar I		7/1/2023	19,078	-	19,078	17,170	1,908	(2)
				19,078	-	19,078	31,381	(12,303)	
Total Cost								650,815	

1.Reduction in contracted services

2.Net reduction-reclassified PT position

Isle of Wight County
Proposed FY 2023-24 Operating Budget

VEHICLE REQUESTS

Table 2A

Sheriff Vehicles									
#	Make/Model	Assignment	Base cost	Equipment	Graphics	Tech Radio	Total Requested	Total Approved	Comments
1	Durango	Investigations	\$ 42,500	7,000	-	-	49,500	49,500	New Position - Investigator
2	Durango	Investigations	42,500	7,000	-	3,300	52,800	-	
3	Durango	Patrol	42,500	11,000	1,200	-	54,700	-	
4	Durango	Patrol	42,500	11,000	1,200	-	54,700	54,700	
5	Durango	Patrol	42,500	11,000	1,200	-	54,700	54,700	
6	Durango	Patrol	42,500	11,000	1,200	-	54,700	54,700	
7	Durango	Patrol	42,500	11,000	1,200	-	54,700	54,700	
8	Durango	Patrol	42,500	11,000	1,200	-	54,700	54,700	
9	Durango	Patrol	42,500	11,000	1,200	-	54,700	54,700	
10	BMW Bikes	Motor Unit	26,500	-	-	-	26,500	-	
Total Sheriff Vehicles			\$ 409,000	91,000	8,400	3,300	511,700	377,700	

Other Department Requests									
	Department	Base cost	Equipment	Graphics	Tech Radio	Total Requested	Total Approved	Comments	
1	2023 Chevrolet Malibu	Public Works Pool	\$ 21,000			21,000	21,000	High Mileage; increased maintenance costs	
2	2023 Dodge Ram 2500	Parks & Recreation	59,000			59,000	59,000	Meets Mileage; increased maintenance costs	
3	2024 Dodge Ram 2500	Parks & Recreation	59,000			59,000	59,000	Meets Mileage; increased maintenance costs	
4	2023 Chevrolet Trailblazer	Economic Development	24,000			24,000	-	Experiencing mechanical failure	
5	2023 Chevrolet Tahoe	Emergency Services	61,100			61,100	61,100	High Mileage; increased maintenance costs	
6	2023 Chevrolet Malibu	Public Works - Refuse	21,000			21,000	21,000	Current Manager's Truck will be assigned to New Sanitation Supervisor	
Total Other Departments			\$ 245,100			245,100	221,100		

16	TOTAL VEHICLES REQUESTS		\$ 654,100	\$ 91,000	\$ 8,400	\$ 3,300	\$ 756,800	\$ 598,800	
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**Isle of Wight County
Proposed FY 2023-24 Operating Budget**

TRANSFERS

TRANSFERS

	2022 AMENDED	2022 ACTUAL	2023 ORIG BUD	2023* AMENDED	2024 REQUESTS	2024* PROPOSED	PCT * CHANGE
Transfer to County Fair	\$ 94,000	-	70,000	70,000	66,395	66,395	-5.15%
Transfer to E911 Fund	1,073,680	902,173	1,312,694	1,391,778	1,500,000	1,498,352	6.47%
Transfer to CSA	237,026	237,026	200,000	200,000	220,000	259,034	29.52%
Transfer to Grant Fund	72,474	72,474	21,074	62,143	35,000	71,934	-22.06%
Transfer to Capital Projects	3,302,021	3,302,021	687,351	1,609,831	750,000	650,000	-59.62%
Transfer to Social Services	1,301,556	768,884	1,500,000	1,500,000	1,750,000	1,750,000	16.67%
Transfer to Public Utilities	1,549,191	1,549,192	3,700,827	3,700,827	3,700,827	3,499,188	-5.45%
Transf to PU Capital	6,948,371	6,948,371	-	-	-	-	0.00%
Transfer to Stormwater Operating	110	110	-	-	-	-	0.00%
Transfer to Technology Fund	13,380	13,244	-	124,997	-	-	-100.00%
Transfer to Risk Management	-	-	-	1,680	-	-	-100.00%
Transfer To Schools	27,378,430	26,644,274	25,522,248	27,094,755	29,345,000	29,886,569	10.30%
Trsf School-Maint & Repair	447,444	213,171	-	234,272	250,000	250,000	6.71%
Contingency	-	-	1,572,507	-	-	-	0.00%
Total Operating Expenditures	\$ 42,417,682	40,650,940	34,586,701	35,990,283	37,617,222	37,931,472	5.28%

Transfers reflect financial support that is provided through the General Fund to support operations accounted for in other Funds or Component Units such as Isle of Wight County Schools. Additional support is provided on the following pages for the School Board and the Department of Social Services Budget can be found within the Special Revenue Funds portion of this document. All other funds reflected above that receive transfers are detailed within other parts of the County Budget document as well.

Special Revenue Funds

Heritage Park
County Fair
CSA
Grant Fund
Social Services

Enterprise Funds

Public Utilities
Stormwater

Internal Service Funds

Technology Fund
Risk Management

Component Unit

Isle of Wight County Schools

Isle of Wight County
Proposed FY 2023-24 Operating Budget

SCHOOL BUDGET



FY 2023-24 Total Revenues by Fund and Revenue Source							
Revenue Source	General Fund	Grants Fund	Food Services Fund	Textbook Fund	Health Insurance Fund	Capital Maintenance Fund	Total 2023-24 Proposed Budget
State Funds	\$ 35,589,918	\$ 948,139	\$ 180,933	\$ 439,920	\$ -	\$ -	\$ 37,158,910
State Sales Tax	7,262,837	-	-	-	-	-	7,262,837
Local/County Funds	29,607,666	-	-	278,903	-	250,000	30,136,569
Federal Funds	2,048,478	2,189,101	1,472,886	-	-	-	5,710,465
Other Funds	10,000	-	132,758	-	-	-	142,758
Charges for Services	-	-	788,387	-	1,650,292	-	2,438,679
Local Match/ Transfers between Funds	-	500,000	-	-	4,774,116	-	5,274,116
Total Revenues	\$ 74,518,899	\$ 3,637,240	\$ 2,574,964	\$ 718,823	\$ 6,424,408	\$ 250,000	\$ 88,124,334

FY 2023-24 Total Expenditures by Fund and Expenditure Type							
Expenditure Source	General Fund	Grants Fund	Food Services Fund	Textbook Fund	Health Insurance Fund	Capital Maintenance Fund	Total 2023-24 Proposed Budget
Salaries	\$ 44,110,129	\$ 1,750,881	\$ 719,574	\$ -	\$ -	\$ -	\$ 46,580,584
Benefits	20,723,467	474,322	219,914	-	-	-	21,417,703
Purchased Services	4,928,719	157,534	1,632,976	245,000	-	-	6,964,229
Internal Services	-	-	1,000	-	-	-	1,000
Other Charges	-	72,500	-	-	-	-	72,500
Materials/ Supplies	3,978,297	257,003	1,500	-	-	250,000	4,486,800
Equipment	778,287	925,000	-	-	-	-	1,703,287
Textbooks	-	-	-	473,823	-	-	473,823
Health Administrative	-	-	-	-	500,000	-	500,000
Healthcare Claims	-	-	-	-	5,924,408	-	5,924,408
Total Expenditures	\$ 74,518,899	\$ 3,637,240	\$ 2,574,964	\$ 718,823	\$ 6,424,408	\$ 250,000	\$ 88,124,334

FY 2023-24 Total Expenditures by Function	
Expenditure Category	Total 2023-24 Proposed Budget
INSTRUCTION	\$ 63,491,052
ADMINISTRATION, ATTENDANCE & HEALTH	3,936,316
PUPIL TRANSPORTATION	5,032,663
OPERATIONS & MAINTENANCE	8,065,724
FOOD SERVICES	2,574,964
FACILITIES	441,779
DEBT SERVICE	446,977
TECHNOLOGY	4,134,859
Total Expenditures	\$ 88,124,334

**Isle of Wight County
Proposed FY 2023-24 Operating Budget**

DEBT SERVICE

DEBT SERVICE

	2022 AMENDED	2022 ACTUAL	2023 ORIG BUD	2023* AMENDED	2024 REQUESTS	2024* PROPOSED	PCT * CHANGE
Redemption of Principal	\$ 3,411,429	3,411,429	3,533,850	3,533,850	4,096,353	4,096,353	15.92%
Redempt Principal-Schools	4,079,516	4,079,516	4,125,743	4,125,743	3,284,995	3,284,995	-20.38%
Principal (Lease)	512,000	445,877	645,000	645,000	541,504	595,060	-7.74%
Interest Payments	1,819,404	1,819,403	1,830,263	1,830,263	1,725,685	1,725,685	-5.71%
Interest Pay Schools	2,270,871	2,270,872	2,369,462	2,369,462	1,967,967	1,967,967	-16.94%
Interest (Lease)	33,000	26,976	30,000	30,000	28,032	43,032	43.44%
Bond Issuance Costs	8,500	8,500	-	-	-	-	0.00%
Administrative Fees	26,550	26,550	28,000	28,000	28,000	31,000	10.71%
PACE Interest Payments	209,836	209,836	209,836	209,836	209,836	209,836	0.00%
Debt Service Reserve	4,072,925	3,635,925	-	-	-	204,468	0.00%
Total Operating Expenditures	\$ 16,444,031	15,934,884	12,772,154	12,772,154	11,882,372	12,158,396	-4.81%

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

Isle of Wight County
Proposed FY 2023-24 Operating Budget

COUNTY DEBT DETAIL
Total Debt Outstanding

GENERAL FUND

	Principal Payments	Interest Payments	Total Debt Service
General Obligation Debt			
General Gov	\$ 56,930,503	16,796,885	\$ 73,727,389
Schools	73,595,947	21,123,209	94,719,156
Total General Obligation Debt	\$ 130,526,451	37,920,095	168,446,545
Capital Lease Financing			
General Gov	\$ 1,759,829	64,920	1,824,749
Technology	10,154	210	10,364
Tourism	13,290	239	13,529
Total Capital Lease Financing	\$ 1,783,273	65,369	1,848,642
Total General Fund Debt	\$ 132,309,724	37,985,464	170,295,187

PUBLIC UTILITY FUND

	Principal Payments	Interest Payments	Total Debt Service
General Obligation Debt			
Total General Obligation Debt	\$ 32,282,382	7,799,493	40,081,875
Capital Lease Financing			
Total Capital Lease Financing	\$ 129,890	2,578	132,468
Total Public Utility Debt	\$ 32,412,272	7,802,071	40,214,343

ALL FUNDS

	Principal Payments	Interest Payments	Total Debt Service
Outstanding County Debt			
General Gov	\$ 58,690,332	16,861,805	75,552,138
Technology	10,154	210	10,364
Tourism	13,290	239	13,529
Schools	73,595,947	21,123,209	94,719,156
Public Utility	32,412,272	7,802,071	40,214,343
Total County Debt	\$ 164,721,996	\$ 45,787,535	\$ 210,509,530

Isle of Wight County
Proposed FY 2023-24 Operating Budget

COUNTY DEBT DETAIL
Debt Ratio Policy Limitations

FY 23 PROJECTION

Debt Ratio Policy Limitations

4% Debt as a Percentage of Assessed Value

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

	FY24
Assessed Value	5,649,057,000
Allowed Debt Limit	x 4%
Debt Allowed	225,962,280
Current Debt	210,509,531
Actual	3.73%
Available for Issue	15,452,749
Proposed New Debt	\$0
Meet or Exceed Limit?	Meets

12% Debt as a Percentage of General Government Expenditures

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

	FY24
Governmental Exp <i>(net of School&Capital)</i>	75,991,995
School Operating <i>(incl Food Svc)</i>	87,874,334
Budget	163,866,329
Allowed Debt Service	x 12%
Debt Service Allowed	19,663,959
Current Debt Service	14,892,607
Actual	9.09%
Available For New Debt	4,771,352
Proposed NewDebt	\$0
Meet or Exceed Limit?	Meets

Isle of Wight County
Proposed FY 2023-24 Operating Budget

PUBLIC SERVICE & COMMITTED SUPPORT CONTRIBUTIONS

OTHER PUBLIC SERVICE/ CONTRIBUTIONS

	2022 AMENDED	2022 ACTUAL	2023 ORIG BUD	2023* AMENDED	2024 REQUESTS	2024* PROPOSED	PCT * CHANGE
COMMITTED SUPPORT							
WTCS Board	\$ 250,777	250,777	289,214	289,214	297,890	297,890	3.00%
W. Tidewater Health District	300,000	239,363	575,000	575,000	580,000	580,000	0.87%
Franklin Annex. Revenue Share	1,071,000	1,048,006	1,071,000	1,071,000	1,071,000	1,071,000	0.00%
Hampton Roads Planning Distric	33,104	33,104	35,362	35,362	36,261	36,261	2.54%
Hmpt Rds Military & Fed Fac Al	18,825	18,825	18,973	18,973	19,472	19,472	2.63%
Hampton Roads Workforce Counci	9,079	9,079	9,277	9,277	9,820	9,820	5.85%
Paul D Camp Community College	20,000	20,000	27,325	27,325	31,425	31,425	15.00%
Smithfield/ Museum	95,000	79,355	85,000	85,000	85,000	85,000	0.00%
Total Committed	\$ 1,797,785	1,698,509	2,111,151	2,111,151	2,130,868	2,130,868	0.93%
PUBLIC SERVICE SUPPORT							
For KIDS	\$ 7,500	7,500	7,500	7,500	7,500	7,500	0.00%
CASA	22,500	22,500	25,000	25,000	25,000	25,000	0.00%
Chamber of Commerce	14,000	14,000	14,000	14,000	14,000	14,000	0.00%
Endeppendence Center	7,500	7,500	10,000	10,000	10,000	10,000	0.00%
Genieve Shelter	15,000	15,000	20,000	20,000	20,000	20,000	0.00%
Christian Outreach Program	27,500	27,500	35,000	35,000	35,000	35,000	0.00%
Peanut Soil & Water Conserv	8,000	8,000	8,000	8,000	8,000	8,000	0.00%
Sr Services of Southeastern VA	182,089	182,089	138,440	138,440	138,440	138,440	0.00%
Smart Beginnings	10,000	10,000	10,000	10,000	10,000	10,000	0.00%
Isle of Wight Arts League	4,500	4,500	4,500	4,500	4,500	4,500	0.00%
Western Tidewater Free Clinic	65,000	65,000	75,000	75,000	78,369	78,369	4.49%
Smithfiled School Museum	-	-	1,700	1,700	3,400	3,400	100.00%
IOW County Historical Society	-	-	10,000	10,000	15,000	15,000	50.00%
1750 IOW Courthouse	5,000	5,000	5,000	5,000	5,000	5,000	0.00%
Miscellaneous	-	-	-	-	47,500	-	0.00%
Total Discretionary	\$ 368,589	368,589	364,140	364,140	421,709	374,209	2.77%
Total Operating Expenditures	\$ 2,166,374	2,067,098	2,475,291	2,475,291	2,552,577	2,505,077	1.20%

* The above contributions are both required commitments and discretionary public support. Additional detail for agencies receiving the Committed Support is provided on the following pages.

Isle of Wight County
Proposed FY 2023-24 Operating Budget

PUBLIC SERVICE & COMMITTED SUPPORT CONTRIBUTIONS

Committed:

**Committed by MOU, Resolution or Mandate*

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

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

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

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

- **Franklin Revenue Sharing***

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

- **Town of Windsor***

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

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

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

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

We make a pro rata contribution to this regional organization based on our population. There is a regional MOU.

Continued

Isle of Wight County
Proposed FY 2023-24 Operating Budget

PUBLIC SERVICE & COMMITTED SUPPORT CONTRIBUTIONS

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

We participate regionally via an MOU.

- **Paul D Camp Community College***

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

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

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

Discretionary:

- Sr Services of Southeastern VA
- For KIDS
- CASA
- Chamber of Commerce
- Endependence Center
- Genieve Shelter
- Christian Outreach Program
- Peanut Soil & Water Conservation
- Smart Beginnings
- Isle of Wight Arts League *(IOW provides grant match)*
- Western Tidewater Free Clinic
- 1750 Courthouse
- Miscellaneous
 - Smithfield Schoolhouse Museum
 - IOW County Historical Society

Fund Balances



Isle of Wight County
Proposed FY 2023-24 Operating Budget

Governmental Fund Balances
For the Fiscal Year Ended June 30, 2023
PROJECTION

	June 30, 2022				PROJECTION		
	General Fund	Capital Projects	Debt Service	Special Revenue	All Funds June 30, 2022	Increase (Decrease)	All Funds June 30, 2023
Nonspendable							
Advance to component unit	375,000	-	-	-	375,000	-	375,000
Restricted for:							
Lease proceeds	371,170	-	-	-	371,170	(371,170)	-
Asset Forfeiture	-	-	-	62,182	62,182	(10,000)	52,182
Grants & Contributions	30,913	-	-	182,486	213,399	(15,000)	198,399
Capital Projects	-	43,406,895	-	-	43,406,895	(15,000,000)	28,406,895
Committed for:							
Technology Fees	70,326	-	-	-	70,326	(70,326)	-
Debt service - PACE	2,433,877	-	-	-	2,433,877	400,000	2,833,877
Economic Development	276,335	-	-	-	276,335	223,665	500,000
Public Safety	13,250	-	-	-	13,250	(13,250)	-
Assigned to:							
Revaluation Assessmt Reserve	464,560	-	-	-	464,560	(464,560)	-
Special Revenue	-	-	-	410,358	410,358	(150,000)	260,358
Capital Projects	-	4,084,389	-	-	4,084,389	650,000	4,734,389
General Purpose/Encumbered	1,201,828	-	-	-	1,201,828	500,000	1,701,828
Debt Service Reserve	-	-	5,103,954	-	5,103,954	32,000	5,135,954
Unassigned	29,574,563	-	-	-	29,574,563	(10,018,696)	19,555,867
	\$ 34,811,822	\$ 47,491,284	\$ 5,103,954	\$ 655,026	\$ 88,062,086	\$ (24,307,337)	\$ 63,754,749

COUNTY FUND BALANCE POLICY

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

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

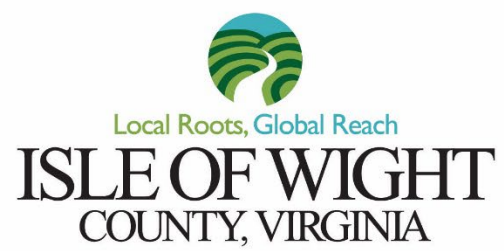
Compliance with fund balance policy will be reviewed and reported to County Board of Supervisors annually in conjunction with the development of the operating budget and with any significant budget amendments made during the fiscal year.

PROJECTED FUND BALANCE CALCULATION

	FY22	Change	FY23	
General Fund Unassigned Fund Balance	\$ 25,527,263	\$ (5,971,396)	\$ 19,555,867	
Budgeted General Fund Expenditures	\$ 88,986,738	\$ 5,069,327	\$ 94,056,065	
Percentage	28.7%	-7.9%	20.8%	Meets*

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

Debt Service Fund



Isle of Wight County Proposed FY 2023-24 Operating Budget

Debt Service Reserve Fund

	2022 AMENDED	2022 ACTUAL	2023 ORIG BUD	2023* AMENDED	2024 REQUESTS	2024* PROPOSED	PCT * CHANGE
REVENUES							
OTHER SOURCES							
Refunding Bond Proceeds	\$ -	-	-	-	-	-	0.00%
Refunding Bond Premium	-	-	-	-	-	-	0.00%
Transfers from General Fund	3,082,925	3,635,925	-	-	204,468	204,468	0.00%
Transfers from Public Utilities Fund	-	-	-	-	-	-	0.00%
Transfers from Appropriated Fund Balance	-	-	1,432,034	1,432,034	743,772	743,772	-48.06%
Total Other Sources	\$ 3,082,925	3,635,925	1,432,034	1,432,034	948,240	948,240	-33.78%
TOTAL REVENUES	\$ 3,082,925	3,635,925	1,432,034	1,432,034	948,240	948,240	-33.78%
EXPENSES							
Refunded Debt	\$ -	-	-	-	-	-	0.00%
Cost of Issuance	-	-	-	-	-	-	0.00%
Transfers to General Fund for Debt Service	645,916	645,916	924,012	924,012	-	-	-100.00%
Transfers to Public Utilities for Debt Service	254,709	254,709	508,022	508,022	948,240	948,240	86.65%
Debt Service Reserve	2,182,300	-	-	-	-	-	0.00%
Total Expenses	\$ 3,082,925	900,625	1,432,034	1,432,034	948,240	948,240	-33.78%
TOTAL EXPENSES	\$ 3,082,925	900,625	1,432,034	1,432,034	948,240	948,240	-33.78%

Enterprise Funds



Isle of Wight County
Proposed FY 2023-24 Operating Budget

Enterprise Funds

	Public Utilities Fund	Stormwater Fund	Totals
Projected Revenues	\$ 8,949,440	\$ 1,487,500	\$ 10,436,940
Projected Expenses	\$ 13,396,868	\$ 1,487,500	\$ 14,884,368
Sub-Total	\$ (4,447,428)	\$ -	\$ (4,447,428)
Transfer from General Fund	\$ 3,499,188	\$ -	\$ 3,499,188
Transfer from Debt Service	948,240	-	948,240
Total Transfers	\$ 4,447,428	\$ -	\$ 4,447,428
Over/(Under)	\$ -	\$ -	\$ -

Isle of Wight County
Proposed FY 2023-24 Operating Budget

Public Utilities Fund

	2022 AMENDED	2022 ACTUAL	2023 ORIG BUD	2023* AMENDED	2024 REQUESTS	2024* PROPOSED	PCT * CHANGE
FEES & LICENSES							
Inspection Fees	\$ 40,000	36,298	50,000	50,000	50,000	50,000	0.00%
Water Connection Fees	400,000	946,000	650,000	650,000	650,000	450,000	-30.77%
Sewer Tap Fees	-	-	-	-	1,000,000	1,600,000	0.00%
New Account Fee	20,000	17,700	20,000	20,000	20,000	17,000	-15.00%
Administration Fees	3,000	2,895	3,000	3,000	3,000	3,000	0.00%
Sewer Connection Fee	370,000	717,828	650,000	650,000	650,000	400,000	-38.46%
Master Meter Fees	-	78,000	-	-	-	-	0.00%
Disconnect/Reconnect Fee	30,000	6,600	10,000	10,000	10,000	10,000	0.00%
Total Fees & Licenses	\$ 863,000	1,805,321	1,383,000	1,383,000	2,383,000	2,530,000	82.94%
REVENUE FROM USE							
Property Rental	\$ 31,940	36,717	31,940	31,940	31,940	31,940	0.00%
Total Revenue from Use	\$ 31,940	36,717	31,940	31,940	31,940	31,940	0.00%
CHARGES FOR SERVICES							
Interest Revenue	\$ 80,000	6,470	5,000	5,000	5,000	40,000	700.00%
Public Utility Late Fees	15,000	7,662	7,500	7,500	7,500	15,000	100.00%
Sewage Collection Fees	1,600,000	1,729,208	1,725,000	1,725,000	1,776,750	1,820,000	5.51%
Sewage Treatment Fees	70,000	74,370	71,400	71,400	70,301	75,000	5.04%
Sale of Water	3,500,000	4,066,815	3,800,000	3,800,000	4,150,000	4,436,000	16.74%
Total Charges for Services	\$ 5,265,000	5,884,525	5,608,900	5,608,900	6,009,551	6,386,000	13.85%
RECOVERED COST							
Sale of Recyclables	\$ 500	1,769	-	9,244	-	-	-100.00%
Sale of Property	-	3,530	500	500	500	500	0.00%
Recovered Costs	-	886	-	-	-	-	0.00%
Total Recovered Cost	\$ 500	6,185	500	9,744	500	500	-94.87%
MISCELLANEOUS							
Miscellaneous	\$ 1,000	7,906	1,000	1,000	1,000	1,000	0.00%
Surplus Proceeds	-	5,630	-	-	-	-	0.00%
Total Miscellaneous	\$ 1,000	13,536	1,000	1,000	1,000	1,000	0.00%
OTHER SOURCES & USES							
Lease Financing Proceeds	\$ 88,000	-	-	-	-	-	0.00%
Total Other Sources & Uses	\$ 88,000	-	-	-	-	-	0.00%
TRANSFERS							
Transfer From General Fund	\$ 3,770,821	1,549,192	3,700,827	3,700,827	3,700,827	3,499,188	-5.45%
Transfer from Debt Service	254,709	254,709	508,022	508,022	948,240	948,240	86.65%
Contingency Reserve	64,354	-	-	-	-	-	0.00%
Transfer from Assigned FB	117,643	-	-	173,734	-	-	-100.00%
Total Transfers	\$ 4,207,527	1,803,901	4,208,849	4,382,583	4,649,067	4,447,428	1.48%
TOTAL REVENUES	\$ 10,456,967	\$ 9,550,185	\$ 11,234,189	\$ 11,417,167	\$ 13,075,058	\$ 13,396,868	17.34%

Isle of Wight County
Proposed FY 2023-24 Operating Budget

Public Utilities Fund

	2022 AMENDED	2022 ACTUAL	2023 ORIG BUD	2023* AMENDED	2024 REQUESTS	2024* PROPOSED	PCT * CHANGE
EXPENSES							
PUBLIC UTILITIES - ADMINISTRATION							
Salaries and Wages	\$ 218,948	183,638	299,308	299,308	263,912	267,580	-10.60%
Overtime	550	550	-	-	-	-	0.00%
Part-Time Salaries	501	501	-	-	-	-	0.00%
FICA (SS & Medicare)	20,617	13,429	22,897	22,897	20,190	20,470	-10.60%
VRS - Retirement Benefits	31,221	18,070	35,129	35,129	31,034	31,189	-11.22%
Hospital/Medical Plans	57,723	52,215	89,922	89,922	25,557	41,556	-53.79%
Group Life Insurance	3,576	2,480	3,983	3,983	3,537	3,554	-10.77%
Deferred Comp	1,533	704	1,050	1,050	420	630	-40.00%
Uniforms Taxable	500	-	500	500	500	500	0.00%
Advertising Services	500	-	500	500	500	500	0.00%
Postage	24,300	15,500	30,000	30,000	30,000	30,000	0.00%
Telephone (Voice and Fax)	3,162	3,043	3,733	3,733	3,733	3,733	0.00%
Travel & Training	3,499	311	3,500	2,820	3,500	3,500	24.11%
Tolls & Parking	200	6	-	-	-	-	0.00%
Operating Expenses	9,500	5,622	8,510	8,510	8,510	8,510	0.00%
Dues & Association Membership	1,360	293	1,360	1,360	1,360	1,360	0.00%
Office Supplies	10,700	6,631	9,500	9,500	9,500	9,500	0.00%
Equipment-Small<\$5k	500	163	-	-	-	-	0.00%
Copier Lease	1,134	-	1,134	1,134	1,134	1,134	0.00%
Copier Service/Supply Contract	650	571	650	650	650	650	0.00%
Computer Hardware <\$5k	2,000	-	-	-	-	-	0.00%
Fleet	2,105	1,626	2,105	2,105	2,105	2,105	0.00%
Uniforms	500	-	500	500	500	500	0.00%
Lease Amortization Expense	-	1,101	-	-	-	-	0.00%
Capital Lease Interest	-	36	-	-	-	-	0.00%
Amortz-DefrCost/Prem/Discount	-	20,300	-	-	-	-	0.00%
Total Public Utilities - Administration	\$ 395,279	326,788	514,281	513,601	406,642	426,971	-16.87%

PUBLIC UTILITIES - WATER

Salaries and Wages	\$ 405,047	253,827	398,957	463,873	480,005	492,864	6.25%
Overtime	45,200	22,091	20,200	20,200	20,200	20,200	0.00%
FICA (SS & Medicare)	32,532	20,488	32,066	37,032	38,266	39,250	5.99%
VRS - Retirement Benefits	46,740	28,348	48,726	56,827	58,624	59,376	4.49%
Hospital/Medical Plans	139,105	49,393	136,152	136,152	107,963	99,110	-27.21%
Group Life Insurance	5,354	3,247	5,232	6,102	6,295	6,376	4.49%
Deferred Comp	3,780	1,626	3,360	3,360	2,940	2,730	-18.75%
Uniforms Taxable	500	-	500	500	500	500	0.00%
Professional Services	127,545	101,479	140,000	140,000	170,000	170,000	21.43%
HRPDC Fees	4,277	4,277	4,374	4,374	4,852	4,852	10.93%
Repairs & Maintenance	329,230	260,133	265,132	381,107	265,000	265,000	-30.47%
Contracted Services	35,034	33,634	66,580	64,780	100,000	100,000	54.37%
Bulk Water Purchases	1,700,215	1,661,875	1,800,000	1,800,000	1,836,000	1,750,000	-2.78%
Norfolk Water Contract	1,149,750	1,141,537	1,190,815	1,190,815	1,290,045	1,396,809	17.30%
Suffolk Water Contract	2,035,925	2,027,692	1,740,375	1,740,375	1,740,375	1,952,920	12.21%
Utilities	22,940	19,339	23,400	23,400	23,868	23,868	2.00%
Telephone (Voice and Fax)	8,452	8,452	6,065	8,545	7,865	10,524	23.16%

Isle of Wight County
Proposed FY 2023-24 Operating Budget

Public Utilities Fund

	2022 AMENDED	2022 ACTUAL	2023 ORIG BUD	2023* AMENDED	2024 REQUESTS	2024* PROPOSED	PCT * CHANGE
Travel & Training	268	268	3,000	3,000	3,000	3,000	0.00%
Tolls & Parking	10	-	-	-	-	-	0.00%
Operating Expenses	15,050	13,731	15,000	15,000	15,300	15,300	2.00%
Dues & Association Membership	62,027	62,026	24,500	24,500	24,500	24,500	0.00%
Equipment- Small <\$5k	500	-	-	-	-	-	0.00%
Computer Software <\$5k	20,000	1,339	-	-	-	-	0.00%
Fleet	30,500	27,491	20,000	21,769	22,000	22,000	1.06%
Uniforms	1,986	1,986	6,450	6,450	6,450	6,450	0.00%
PPE & Safety	2,706	1,622	2,475	2,475	2,475	2,475	0.00%
Capital Outlay	4,717	-	50,000	50,000	50,000	50,000	0.00%
Total Public Utilities - Water	\$ 6,229,390	5,745,901	6,003,359	6,200,636	6,276,523	6,518,104	5.12%

PUBLIC UTILITIES - SEWER

Salaries and Wages	\$ 375,871	286,596	379,134	390,620	404,488	414,220	6.04%
Overtime	41,160	18,095	16,150	16,150	16,150	16,150	0.00%
FICA (SS & Medicare)	29,990	22,068	30,240	31,119	32,179	32,924	5.80%
VRS - Retirement Benefits	42,844	30,590	44,847	46,280	48,323	48,781	5.40%
Hospital/Medical Plans	130,549	77,728	127,055	127,055	106,229	125,729	-1.04%
Group Life Insurance	4,906	3,598	4,908	5,062	5,299	5,349	5.67%
Deferred Comp	2,940	1,979	2,940	2,940	2,100	2,310	-21.43%
Uniforms Taxable	500	450	500	500	500	500	0.00%
Professional Services	91,493	82,925	80,000	154,161	150,000	150,000	-2.70%
HRPDC Fees	188	188	1,119	1,119	822	822	-26.54%
Repairs & Maintenance	344,724	274,372	300,000	232,830	300,000	300,000	28.85%
Contracted Services	9,515	8,115	11,000	11,000	14,000	14,000	27.27%
Sewage Treatment	50,000	44,145	50,000	50,000	50,000	50,000	0.00%
Utilities	62,916	62,916	60,000	60,000	60,000	60,000	0.00%
Telephone (Voice and Fax)	7,978	6,077	6,320	6,320	6,320	7,046	11.49%
Travel & Training	100	91	4,000	4,000	4,000	4,000	0.00%
Operating Expenses	15,945	15,944	40,000	40,000	40,000	40,000	0.00%
Fleet	31,000	29,544	22,000	22,000	22,000	22,000	0.00%
Uniforms	6,000	5,452	8,000	8,000	8,000	8,000	0.00%
PPE & Safety	8,349	8,349	5,000	5,000	5,000	5,000	0.00%
Capital Outlay	17,000	(4,000)	175,000	130,000	300,000	300,000	130.77%
Total Public Utilities - Sewer	\$ 1,273,968	975,223	1,368,213	1,344,156	1,575,410	1,606,831	19.54%

Isle of Wight County
Proposed FY 2023-24 Operating Budget

Public Utilities Fund

	2022 AMENDED	2022 ACTUAL	2023 ORIG BUD	2023* AMENDED	2024 REQUESTS	2024* PROPOSED	PCT * CHANGE
PUBLIC UTILITIES - NON-DEPARTMENTAL							
OPEB Expense	\$ -	2,706	-	-	-	-	0.00%
Unemployment Insurance	1,200	544	1,000	1,000	1,000	1,000	0.00%
Cost Allocation	230,722	230,722	247,027	247,027	247,027	227,414	-7.94%
Internal Service Charge IT	86,341	86,341	105,333	105,333	105,333	126,234	19.84%
Internal Service Chrg-Risk Mgt	54,135	54,135	55,384	55,384	55,384	61,490	11.02%
Easements	1,264	1,264	-	-	-	-	0.00%
Capital Outlay	88,000	-	-	-	66,951	-	0.00%
Depreciation Expense	-	747,452	-	-	-	-	0.00%
Redemption Of Principal	1,004,830	-	1,293,253	1,293,253	1,784,123	1,784,123	37.96%
Principal (Lease)	49,000	-	51,356	51,356	51,356	44,779	-12.81%
Interest Payments	989,638	973,714	954,528	954,528	903,875	903,875	-5.31%
Interest (Lease)	3,200	2,538	2,159	2,159	1,434	1,434	-33.58%
Transfer To Capital Projects	50,000	50,000	400,000	436,009	1,600,000	1,600,000	266.96%
Contingency	-	-	238,296	38,991	-	94,613	142.65%
Total Public Utilities -Non-Departmental	\$ 2,558,330	2,149,416	3,348,336	3,185,040	4,816,483	4,844,962	52.12%
TOTAL EXPENSES	10,456,967	9,197,328	11,234,189	11,243,433	13,075,058	13,396,868	19.15%

**Isle of Wight County
Proposed FY 2023-24 Operating Budget**

Stormwater Fund

	2022 AMENDED	2022 ACTUAL	2023 ORIG BUD	2023* AMENDED	2024 REQUESTS	2024* PROPOSED	PCT* CHANGE
REVENUES							
PERMITS, FEES & LICENSES							
Stormwater Fee	\$ 1,300,000	1,301,081	1,300,000	1,300,000	1,300,000	1,300,000	0.00%
Stormwater Technology Fee	3,500	4,816	3,500	3,500	3,500	3,500	0.00%
Stormwater Inspection Fees	125,000	171,320	175,000	175,000	175,000	175,000	0.00%
VSMP Permit-State	5,000	4,536	5,000	5,000	5,000	5,000	0.00%
Total Permits, Fees & Licenses	\$ 1,433,500	1,481,752	1,483,500	1,483,500	1,483,500	1,483,500	0.00%
REVENUE FROM USE OF MONEY							
Interest Revenue	\$ 2,876	2,748	4,000	4,000	4,000	4,000	0.00%
Surplus Proceeds	-	4,205	-	-	-	-	0.00%
Total Revenue from Use of Money	\$ 2,876	6,953	4,000	4,000	4,000	4,000	0.00%
TRANSFERS & OTHER							
Transfer From General Fund	\$ 110	110	-	-	-	-	0.00%
Total Transfers & Other	\$ 110	110	-	-	-	-	0.00%
TOTAL REVENUES	\$ 1,436,486	1,488,815	1,487,500	1,487,500	1,487,500	1,487,500	0.00%

**Isle of Wight County
Proposed FY 2023-24 Operating Budget**

Stormwater Fund

	2022 AMENDED	2022 ACTUAL	2023 ORIG BUD	2023* AMENDED	2024 REQUESTS	2024* PROPOSED	PCT* CHANGE
EXPENSES							
STORMWATER ADMINISTRATION							
Salaries And Wages	499,360	492,544	462,993	494,107	518,345	521,709	5.59%
Overtime	239	239	-	-	-	-	0.00%
Part-Time Salaries	775	-	1,000	1,040	1,040	1,040	0.00%
Other Compensation	1,500	1,450	1,300	1,300	-	-	-100.00%
FICA (SS & Medicare)	38,189	36,596	34,800	37,183	39,733	39,991	7.55%
VRS - Retirement Benefits	58,056	28,215	54,764	58,592	62,050	62,459	6.60%
Medical/Dental Plans	111,428	97,868	97,254	97,254	101,862	106,278	9.28%
Group Life Insurance	6,649	6,494	6,172	6,583	6,946	6,991	6.20%
OPEB Expense	-	(5,445)	-	-	-	-	0.00%
Deferred Comp	3,087	2,877	3,150	3,150	3,360	3,150	0.00%
Professional Services	273,955	190,409	150,000	211,045	150,000	150,000	-28.93%
HRPDC Stormwater Mgt. Fee	7,825	7,825	7,824	7,824	8,134	8,134	3.96%
Advertising	1,000	-	1,000	1,000	500	500	-50.00%
Contracted Services	50,000	29,900	50,000	50,000	50,000	50,000	0.00%
Cost Allocation	67,382	67,382	74,294	74,294	81,723	81,723	10.00%
Internal Service Charge IT	34,536	34,536	42,133	42,133	42,133	42,133	0.00%
Internal Service Chrg-Risk Mgt	16,035	16,035	15,556	15,556	15,556	15,556	0.00%
Utilities	3,900	3,634	3,900	3,900	3,900	3,900	0.00%
Postage	500	36	500	500	250	250	-50.00%
Telephone (Voice And Fax)	5,293	4,798	5,215	5,215	5,215	5,498	5.43%
Lease/Rental of Equipment	3,000	-	3,000	3,000	3,000	3,000	0.00%
Travel & Training	5,562	526	8,200	8,200	8,200	8,200	0.00%
Tolls & Parking	-	(31)	-	-	-	-	0.00%
Peanut Soil & Water Conserv Bd	8,000	8,000	8,000	8,000	8,000	8,000	0.00%
Operating Expenses	6,575	3,504	6,575	6,575	5,500	5,500	-16.35%
VSMP Expense(State)	6,468	6,468	5,000	5,000	5,000	5,000	0.00%
Dues & Association Memberships	2,500	1,580	2,500	2,500	2,500	2,500	0.00%
Office Supplies	3,000	1,188	3,000	3,000	2,500	2,500	-16.67%
Copier Lease	1,370	-	1,370	1,370	1,370	1,370	0.00%
Copier Service/Supply Contract	630	571	630	630	630	630	0.00%
Fleet	7,500	3,818	10,580	10,580	7,500	7,500	-29.11%
Uniforms	845	97	845	845	500	500	-40.83%
PPE & Safety	750	-	750	750	750	750	0.00%
Equipment/Machinery	9,900	142	9,900	9,900	1,000	1,000	-89.90%
Computer Software	6,000	-	9,000	9,000	6,000	6,000	-33.33%
Depreciation Expense	-	104,287	-	-	-	-	0.00%
Lease Amortization Expense	-	1,329	-	-	-	-	0.00%
Capital Lease Interest	-	42	-	-	-	-	0.00%
Transfer to Grant Fund	22,675	-	-	22,675	-	-	-100.00%
Trsf. to SW Capital Projects	200,000	200,000	200,000	200,000	250,000	250,000	25.00%
Transfer to Technology Fund	-	-	-	-	-	43,907	100.00%
Contingency	30,332	-	197,095	159,319	146,459	30,791	-80.67%
Total Stormwater Administration	\$ 1,494,816	1,346,915	1,478,300	1,562,020	1,539,656	1,476,460	-5.48%
OTHER							
Stormwater Management Program	\$ 9,000	9,000	9,200	9,200	11,040	11,040	20.00%
Total Other Expenses	\$ 9,000	9,000	9,200	9,200	11,040	11,040	20.00%
TOTAL EXPENSES	\$ 1,503,816	1,355,915	1,487,500	1,571,220	1,550,696	1,487,500	-5.33%

Special Revenue Funds





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**Isle of Wight County
Proposed FY 2023-24 Operating Budget**

Special Revenue Funds - Summary

	Children's Services Act	E911 Fund	Grants Fund	County Fair Fund	Social Services (DSS) Fund	Total
Projected Revenues	\$ 269,757	1,405,122	497,354	434,700	3,573,925	6,180,858
Projected Expenses	528,791	2,903,474	569,288	501,095	5,323,925	9,826,573
Sub-Total	\$ (259,034)	(1,498,352)	(71,934)	(66,395)	(1,750,000)	(3,622,217)
Transfer from General Fund	\$ 259,034	1,498,352	71,934	66,395	1,750,000	3,645,715
Total Transfers	\$ 259,034	1,498,352	71,934	66,395	1,750,000	3,645,715
Over/(Under)	\$ -	-	-	-	-	-

Isle of Wight County
Proposed FY 2023-24 Operating Budget
Children's Services Act (CSA)

	2022 AMENDED	2022 ACTUAL	2023 ORIG BUD	2023* AMENDED	2024 REQUESTS	2024* PROPOSED	PCT * CHANGE
REVENUES							
INTERGOVERNMENTAL REVENUE							
CSA State Revenue	\$ 216,778	160,982	215,184	215,184	215,184	269,757	25.36%
Federal Grant Revenue	-	12,868	-	-	-	-	0.00%
Total Intergovernmental Revenue	\$ 216,778	173,850	215,184	215,184	215,184	269,757	25.36%
TRANSFERS							
Transfer From General Fund	\$ 237,026	237,026	200,000	200,000	200,000	259,034	29.52%
Total Transfers	\$ 237,026	237,026	200,000	200,000	200,000	259,034	29.52%
TOTAL REVENUES	\$ 453,804	410,876	415,184	415,184	415,184	528,791	27.36%
EXPENSES							
Other Compensation	\$ 600	150	600	600	600	600	0.00%
Ther Care/Res IVE	400,000	-	361,380	356,476	450,766	450,766	26.45%
Foster Care Lic Resd Care (1a)	-	1,551	-	-	-	-	0.00%
Residential Cong Care CSA (1c)	-	3,150	-	-	-	-	0.00%
School Ref. Resid (1e)	-	87,516	-	-	-	-	0.00%
Therp Foster Care I-VE (2a)	-	56,114	-	-	-	-	0.00%
Therp. Foster Care (2a.1)	-	2,672	-	-	-	-	0.00%
Therp. Foster Care CSA (2a.2)	-	33,663	-	-	-	-	0.00%
Family Foster Care CBS (2c.)	-	1,476	-	-	-	-	0.00%
Fam. Fost. Care Sp.Arg (2e)	-	17,196	-	-	-	-	0.00%
Community Based Servs (2f)	-	22,276	-	-	-	-	0.00%
Comm. Transition Servs (2f.1)	-	4,034	-	-	-	-	0.00%
Alt. Day Placement (2g)	-	127,875	-	-	-	-	0.00%
Administrative Support-Suffolk	53,204	53,204	53,204	58,108	77,425	77,425	33.24%
Total Expenses	\$ 453,804	410,876	415,184	415,184	528,791	528,791	27.36%
TOTAL EXPENSES	\$ 453,804	410,876	415,184	415,184	528,791	528,791	27.36%

Isle of Wight County
Proposed FY 2023-24 Operating Budget
Emergency Communications System (E911)

	2022 AMENDED	2022 ACTUAL	2023 ORIG BUD	2023* AMENDED	2024 REQUESTS	2024* PROPOSED	PCT * CHANGE
REVENUES							
OTHER LOCAL TAX							
IOW Communication Tax E-911	\$ 380,000	380,330	360,000	360,000	360,000	400,000	11.11%
Smfd Communication Tax	67,400	67,572	64,030	64,030	64,030	75,000	17.13%
Windsor Communication Tax	19,000	19,056	18,000	18,000	18,000	21,000	16.67%
Total Other Local Tax	\$ 466,400	466,959	442,030	442,030	442,030	496,000	12.21%
MISCELLANEOUS							
RAD-Emergency Program	\$ 5,000	5,000	5,000	5,000	5,000	5,000	0.00%
Joint Service Smithfield	291,966	250,330	356,301	356,301	356,301	396,512	11.29%
Joint Service Windsor	94,036	80,648	115,721	115,721	115,721	132,813	14.77%
Total Miscellaneous	\$ 391,002	335,978	477,022	477,022	477,022	534,325	12.01%
STATE REVENUE							
State Comp Bd Reimbursement	\$ 216,811	216,659	216,811	216,811	216,811	235,797	8.76%
911 Wireless	129,000	155,331	129,000	129,000	129,000	139,000	7.75%
Total State Revenue	\$ 345,811	371,990	345,811	345,811	345,811	374,797	8.38%
TRANSFERS							
Transfer From General Fund	\$ 1,073,680	902,173	1,312,694	1,391,778	1,391,778	1,498,352	7.66%
Total Transfers	\$ 1,073,680	902,173	1,312,694	1,391,778	1,391,778	1,498,352	7.66%
TOTAL REVENUES	\$ 2,276,893	2,077,100	2,577,557	2,656,641	2,656,641	2,903,474	9.29%

Isle of Wight County
Proposed FY 2023-24 Operating Budget
Emergency Communications System (E911)

	2022	2022	2023	2023*	2024	2024*	PCT *
	AMENDED	ACTUAL	ORIG BUD	AMENDED	REQUESTS	PROPOSED	CHANGE
EXPENSES							
Salaries and Wages	\$ 705,972	774,786	910,210	1,035,346	1,062,188	1,073,822	3.72%
Other Compensation	-	-	-	-	-	22,287	100.00%
Overtime	84,239	86,023	95,950	95,950	95,950	95,950	0.00%
Part-Time Salaries	-	291	8,000	8,320	8,320	8,320	0.00%
FICA (SS & Medicare)	57,216	62,358	77,584	87,181	89,235	90,125	3.38%
VRS - Retirement Benefits	74,530	85,572	109,171	124,788	128,326	129,744	3.97%
Hospital/Medical Plans	178,440	202,720	266,622	266,622	272,725	271,764	1.93%
Group Life Insurance	9,331	10,233	12,197	13,874	14,234	14,390	3.72%
Deferred Comp	5,320	5,198	5,880	5,880	5,040	5,460	-7.14%
Repairs & Maintenance	605,787	674,483	697,257	697,257	899,241	865,241	24.09%
Cost Allocation	-	-	102,709	102,709	-	94,658	-7.84%
Internal Service Charge IT	74,886	77,707	94,799	94,799	-	120,746	27.37%
Internal Service Chrg-Risk Mgt	25,790	25,790	28,692	28,692	-	27,406	-4.48%
Utilities	6,549	7,502	14,300	14,300	-	14,300	0.00%
Telephone (Voice and Fax)	37,950	38,563	34,828	34,828	-	35,231	1.16%
Lease/Rental of Buildings	5,000	4,778	5,000	5,150	5,305	5,305	3.01%
Travel & Training	5,882	6,595	9,000	8,850	9,000	9,000	1.69%
RAD Emergency Program	5,000	5,000	5,000	5,000	5,000	5,000	0.00%
Operating Expenses	40,000	-	2,000	2,000	2,000	2,000	0.00%
Dues & Association Membership	893	893	925	925	925	925	0.00%
Office Supplies	2,333	3,687	3,500	3,500	3,500	3,500	0.00%
Copier Lease	1,165	1,208	1,300	1,300	1,300	1,300	0.00%
Uniforms	-	300	1,500	1,500	1,500	1,500	0.00%
Operating Supplies	2,793	3,193	3,500	3,500	3,500	3,500	0.00%
Furniture & Fixtures	-	-	-	-	2,000	2,000	0.00%
Capital Lease Interest	-	222	-	-	-	-	0.00%
Contingency	-	-	87,633	14,370	-	-	-100.00%
Total Operating Expenses	\$ 1,929,076	2,077,100	2,577,557	2,656,641	2,609,289	2,903,474	9.29%
TOTAL EXPENSES							
	\$ 1,929,076	2,077,100	2,577,557	2,656,641	2,609,289	2,903,474	9.29%



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Isle of Wight County
Proposed FY 2023-24 Operating Budget

Grants Fund

	2022 AMENDED	2022 ACTUAL	2023 ORIG BUD	2023* AMENDED	2024 REQUESTS	2024* PROPOSED	PCT * CHANGE
REVENUES							
Federal Revenue	\$ 8,683,820	8,067,841	72,346	561,158	561,158	65,111	-88.40%
State Revenue	443,983	263,599	60,505	617,514	618,862	432,243	-81.46%
Miscellaneous	210,937	88,240	-	77,318	77,318	-	-100.00%
Donations	45,466	32,273	-	95,492	95,492	-	-100.00%
Total Revenues (before transfers)	\$ 9,384,206	8,451,953	132,851	1,351,482	1,352,830	497,354	-86.71%
TRANSFERS							
Transfer From General Fund	\$ 19,474	72,474	21,074	62,143	62,143	71,934	-22.06%
Transfer From Assigned Find Balance	105,000	-	-	99,088	99,088	-	-100.00%
Transfer From Stormwater Fund	22,675	-	-	22,675	22,675	-	-100.00%
Transfer From Restricted Fund Balance	-	-	-	49,575	49,575	-	-100.00%
Total Transfers	\$ 147,149	72,474	21,074	233,481	233,481	71,934	-79.25%
TOTAL REVENUES	\$ 9,531,355	8,524,427	153,925	1,584,963	1,586,311	569,288	-85.61%
EXPENSES							
Library of Virginia	\$ 73,868	73,868	-	-	-	-	0.00%
Isle of Wight Arts League	4,500	4,500	4,500	4,500	4,500	4,500	0.00%
Local Cash Match	2,265	-	4,195	560	11,430	34,928	1941.07%
Law Enforcement Grants	60,195	6,428	-	342,527	-	317,738	-100.00%
Animal Control - Miscellaneous	46,607	-	-	96,542	-	-	-100.00%
Spay/Neuter Fund	-	1,141	-	-	-	-	0.00%
DMV Animal Plates	-	-	-	-	-	-	0.00%
RAD Emergency Program	60,974	50,594	25,000	99,611	75,000	75,000	-24.71%
Rescue Squad Assistance Fund	15,109	15,109	-	-	-	-	0.00%
LEMPG	7,500	7,454	-	7,500	-	-	-100.00%
Office of Emergency Medical Services (OEMS)	-	96,500	-	-	-	-	0.00%
Litter Prevention and Recycling Grant	12,519	12,519	-	16,442	-	-	-100.00%
CDBG - James River Christian Academy	38,384	21,223	-	-	-	-	0.00%
Tourism Grants	64,475	13,369	-	105,931	-	-	-100.00%
Fifth District Drug Court	585,500	121,485	-	464,015	-	-	-100.00%
Forfeited Assets	65,766	5,193	-	62,858	-	-	-100.00%
Commonwealth Attorney	1,600	-	-	4,000	4,000	4,000	0.00%
Stormwater Grant Program	90,701	-	-	90,701	-	-	-100.00%
Public Health & Welfare	786,966	7,855,043	-	4,126	-	-	-100.00%
Victim Witness	119,731	96,521	120,230	129,434	133,129	133,122	2.85%
V-Stop Grant	47,189	27,413	-	15,178	-	-	-100.00%
Recreation Scholarship Program	2,187	-	-	2,187	-	-	-100.00%
Home Grant Allocation	126,080	16,317	-	109,763	-	-	-100.00%
Community Development Grants	5,000	3,500	-	-	-	-	0.00%
Transfer to General Fund	7,217,739	-	-	-	-	-	0.00%
Transfer to Capital Projects Fund	96,500	-	-	-	-	-	0.00%
TOTAL EXPENSES	\$ 9,531,355	8,428,176	153,925	1,555,875	228,059	569,288	-85.34%

Isle of Wight County
Proposed FY 2023-24 Operating Budget
County Fair

	2022 AMENDED	2022 ACTUAL	2023 ORIG BUD	2023* AMENDED	2024 REQUESTS	2024* PROPOSED	PCT * CHANGE
REVENUES							
Equipment Rental	\$ 100	100	1,000	1,000	1,000	1,000	0.00%
Space Rent - Concession	19,525	19,525	16,000	16,000	16,000	16,000	0.00%
Space Rent - Arts & Crafts	6,297	6,297	5,000	5,000	5,000	6,000	20.00%
Space Rent - Commercial	11,545	11,545	12,500	12,500	12,500	12,000	-4.00%
Space Rent - Non-Profit	2,194	2,194	1,200	1,200	1,200	1,550	29.17%
Total Revenue from Use	\$ 39,661	39,661	35,700	35,700	35,700	36,550	2.38%
CHARGES FOR SERVICES							
Midway Commission Income	\$ 54,280	54,280	32,000	32,000	32,000	40,500	26.56%
Competition Fees	980	980	500	500	500	500	0.00%
Pageant Income	885	885	1,200	1,200	1,200	1,200	0.00%
Seafood Fest Revenue	11,609	11,609	12,000	12,000	12,000	12,000	0.00%
Sales - Beer	14,024	14,024	26,500	26,500	26,500	16,500	-37.74%
Sales - Ice	3,575	3,575	3,500	3,500	3,500	3,500	0.00%
Sales - Admissions	327,231	327,233	230,738	230,738	245,000	250,000	8.35%
Car Show Revenue	1,085	1,085	1,000	1,000	1,000	1,000	0.00%
Truck & Tractor Pull	23,293	23,293	32,000	32,000	32,000	32,000	0.00%
Total Charges for Services	\$ 436,962	436,963	339,438	339,438	353,700	357,200	5.23%
MISCELLANEOUS							
Corporate Sponsors	\$ 40,050	40,050	38,000	38,000	38,000	38,000	0.00%
Fundraising	10,552	10,552	-	-	2,000	2,950	0.00%
Total Miscellaneous	\$ 50,602	50,602	38,000	38,000	40,000	40,950	7.76%
TRANSFERS							
Transfer From General Fund	\$ 94,000	-	70,000	70,000	-	66,395	-5.15%
Transfer From Appropriated Fund Balance	-	-	-	70,428	-	-	-100.00%
Total Miscellaneous	\$ 94,000	-	70,000	140,428	-	66,395	-52.72%
TOTAL REVENUES	621,225	527,226	483,138	553,566	429,400	501,095	-9.48%

Isle of Wight County
Proposed FY 2023-24 Operating Budget
County Fair

	2022 AMENDED	2022 ACTUAL	2023 ORIG BUD	2023* AMENDED	2024 REQUESTS	2024* PROPOSED	PCT * CHANGE
EXPENSES							
Overtime	\$ 25,765	25,765	28,785	28,785	28,785	28,785	0.00%
Part-Time Salaries	-	-	-	9,250	9,250	10,550	14.05%
FICA (SS & Medicare)	1,871	1,871	2,203	2,953	2,910	3,010	1.93%
Professional Services	15,194	15,194	22,000	13,595	16,000	16,000	17.69%
Marketing	37,419	37,419	36,950	36,950	41,350	41,350	11.91%
Postage	197	197	200	200	200	200	0.00%
Lease/Rental of Equipment	69,547	69,547	50,100	57,100	61,700	61,300	7.36%
Travel & Training	4,290	4,290	7,500	7,500	7,500	6,500	-13.33%
Operating Expenses	82,905	82,905	90,500	80,945	80,075	80,075	-1.07%
Dues & Association Membership	355	355	500	500	500	500	0.00%
Office Supplies	673	673	1,000	1,000	1,000	1,000	0.00%
Pageant	4,999	4,999	4,950	4,950	5,250	5,250	6.06%
Entertainment	176,026	176,026	174,150	189,900	182,125	182,125	-4.09%
Concessions	3,300	3,300	3,500	4,460	3,500	3,500	-21.52%
4-H Awards	3,444	3,444	4,000	4,000	4,000	4,000	0.00%
Demolition Derby	14,000	14,000	16,000	16,000	16,000	16,000	0.00%
Truck & Tractor Pull	10,965	10,965	25,800	10,050	25,800	25,800	156.72%
Car Show Expenses	1,597	1,597	1,500	1,500	1,650	1,650	10.00%
Seafood Fest	10,375	10,375	13,500	13,500	13,500	13,500	0.00%
Transfer to Capital Projects	-	-	-	70,428	-	-	-100.00%
Total Operating Expenses	\$ 462,922	462,922	483,138	553,566	501,095	501,095	-9.48%
TOTAL EXPENSES	\$ 462,922	462,922	483,138	553,566	501,095	501,095	-9.48%

Isle of Wight County
Proposed FY 2023-24 Operating Budget

Social Services (DSS)

	2022 AMENDED	2022 ACTUAL	2023 ORIG BUD	2023* AMENDED	2024 REQUESTS	2024* PROPOSED	PCT* CHANGE
REVENUES							
Federal Revenue	\$ 1,965,871	1,843,283	2,056,941	2,056,941	2,147,047	2,344,132	13.96%
State Revenue	1,245,288	791,278	1,256,708	1,256,708	1,229,793	1,229,793	-2.14%
Total Intergovernmental Revenue	3,211,159	2,634,561	3,313,649	3,313,649	3,376,840	3,573,925	7.85%
TRANSFERS							
Transfer From General Fund	1,301,555	768,884	1,500,000	1,500,000	1,956,697	1,750,000	16.67%
Transfer to Technology Fund	-	(243,393)	-	-	-	-	0.00%
Total Transfers		525,491	1,500,000	1,500,000	1,956,697	1,750,000	16.67%
TOTAL REVENUES	4,512,714	\$ 3,403,445	\$ 4,813,649	\$ 4,813,649	\$ 5,333,537	\$ 5,323,925	10.60%
TOTAL EXPENSES							
	4,512,714	\$ 3,403,445	\$ 4,813,649	\$ 4,813,649	\$ 5,333,537	\$ 5,323,925	10.60%

ISLE OF WIGHT COUNTY, VIRGINIA
DEPARTMENT OF SOCIAL SERVICES FY 2023 BUDGET PROPOSAL

OPERATING BUDGET

		FY22		FY23		FY24		FY24
		Actual/FIPS		Approved		Requested		Proposed
Staff & Operations								
Federal/State	74%	2,120,026	70%	2,334,070	66%	2,480,125	73%	2,756,113
Local Match	26%	739,357	29%	978,220	34%	1,295,372	27%	1,019,384
Local Only	0%	556		3,230		3,230		3,230
		2,859,939		3,315,520		3,778,727		3,778,727
Grants								
Federal/State	92%	393,006	95%	880,018	94%	793,059	85%	714,156
Local Match	8%	34,200	5%	44,869	6%	47,125	15%	126,028
Local Only-Unallocated		2,204		75,000		200,000		190,388
Local Only-Other		4,847		100,000		100,000		100,000
		434,257		1,099,887		1,140,184		1,130,572
Total Operating Budget								
Federal/State		2,513,032		3,214,088		3,273,184		3,470,269
Local Match		773,557		1,023,089		1,342,497		1,145,412
Local Only-Unallocated		2,204		75,000		200,000		190,388
Local Only-Other		5,403		103,230		103,230		103,230
		3,294,196		4,415,407		4,918,911		4,909,299

COST ALLOCATION BUDGET

Central Services Cost Allocation

Federal/State	31%	121,697	25%	99,561	25%	103,656	25%	103,656
Local Match	31%	121,697	25%	99,561	25%	103,656	25%	103,656
Local Only	39%	154,849	50%	199,120	50%	207,314	50%	207,314
		398,243		398,242		414,626		414,626

DEPARTMENT OF SOCIAL SERVICES BUDGET

Federal/State	2,634,729	3,313,649	3,376,840	3,573,925
Local Match	895,254	1,122,650	1,446,153	1,249,068
Local Only-Other	162,456	377,350	510,544	500,932
	3,692,439	4,813,649	5,333,537	5,323,925
LOCAL REQUESTED	1,057,710	1,500,000	1,956,697	1,750,000

Internal Service Funds



Isle of Wight County
Proposed FY2023-24 Operating Budget

Internal Service Funds

	Technology Services Fund Fund	Risk Management Fund	Totals
Projected Revenues	\$ 1,739,239	\$ 906,679	\$ 2,645,918
Projected Expenses	\$ 1,739,239	\$ 906,679	\$ 2,645,918
Sub-Total	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -
Total Transfers	\$ -	\$ -	\$ -
Over/(Under)	\$ -	\$ -	\$ -

**Isle of Wight County
Proposed FY 2022-23 Operating Budget**

Technology Services Fund

	2022 AMENDED	2022 ACTUAL	2023 ORIG BUD	2023* AMENDED	2024 REQUESTS	2024* PROPOSED	PCT * CHANGE
REVENUES							
OTHER LOCAL TAXES							
Charter Franchise PEG Fees	\$ 11,200	10,738	11,200	11,200	11,200	65,000	480.36%
Total Other Local Taxes	\$ 11,200	10,738	11,200	11,200	11,200	65,000	480.36%
CHARGES FOR SERVICES							
Charges for GIS Data/Maps	\$ -	219	-	-	-	-	0.00%
Billings to DSS	159,730	24,750	-	-	-	-	0.00%
Billings to Econ Development	4,317	-	5,267	5,267	5,267	5,488	4.20%
Billings to General Fund	930,685	930,685	1,120,906	1,120,906	1,120,906	1,252,057	11.70%
Billings to E-911	77,707	77,707	94,799	94,799	94,799	120,746	27.37%
Billings to Public Utilities	86,341	86,341	105,333	105,333	105,333	126,234	19.84%
Billings to Stormwater	34,536	34,536	42,133	42,133	42,133	43,907	4.21%
Transfer From Risk Management	8,500	8,500	8,500	8,500	8,500	10,900	28.24%
Billings to Tourism	17,988	17,988	21,953	21,953	21,953	22,907	4.35%
Billings to Towns	92,000	51,500	92,000	92,000	92,000	92,000	0.00%
Total Charges for Services	\$ 1,411,804	1,232,226	1,490,891	1,490,891	1,490,891	1,674,239	12.30%
TRANSFERS							
Transfer From General Fund	\$ 13,380	13,244	-	124,997	124,997	-	-100.00%
Transfer from Assigned FB	81,275	-	53,417	71,215	71,215	-	-100.00%
Total Transfers	\$ 94,655	13,244	53,417	196,212	196,212	-	-100.00%
TOTAL REVENUES	\$ 1,517,659	\$ 1,256,209	\$ 1,555,508	\$ 1,698,303	\$ 1,698,303	\$ 1,739,239	2.41%

Isle of Wight County
Proposed FY 2022-23 Operating Budget

Technology Services Fund

	2022 AMENDED	2022 ACTUAL	2023 ORIG BUD	2023* AMENDED	2024 REQUESTS	2024* PROPOSED	PCT * CHANGE
EXPENSES							
Salaries And Wages	\$ 518,983	515,342	522,070	588,045	659,753	662,469	12.66%
Overtime	667	667	-	-	-	-	0.00%
FICA (SS & Medicare)	39,680	38,036	39,939	44,986	50,472	50,680	12.66%
VRS - Retirement Benefits	60,307	31,592	61,545	69,779	78,850	79,180	13.47%
Medical/Dental Plans	92,994	92,727	98,866	98,866	134,417	136,570	38.14%
Group Life Insurance	6,907	6,907	6,996	7,880	8,841	8,879	12.68%
OPEB Expense	-	(8,556)	-	-	-	-	0.00%
Deferred Comp	2,940	2,940	2,940	2,940	2,940	2,940	0.00%
Professional Services	83,200	5,206	75,000	73,500	75,000	75,000	2.04%
Repairs & Maintenance	20,000	19,114	20,000	20,000	20,000	20,000	0.00%
Computer Software Maintenance	365,930	352,764	385,000	385,000	395,000	395,000	2.60%
Postage	200	40	200	200	200	200	0.00%
Telephone (Voice And Fax)	12,122	11,633	8,500	9,000	9,500	9,200	2.22%
Travel & Training	7,041	1,321	8,000	8,000	9,000	9,050	13.13%
Office Supplies	4,100	3,743	3,000	3,000	3,000	3,030	1.00%
Computer Software	34,582	5,932	30,000	30,000	30,000	30,000	0.00%
Computer Hardware<\$5k	62,725	62,724	60,000	60,000	85,000	85,000	41.67%
Fleet	1,990	905	1,990	1,990	2,000	2,000	0.50%
PEG-Equip/Machinery	54,017	3,560	64,617	64,617	65,000	65,000	0.59%
Furniture And Fixtures	1,000	959	-	1,000	-	-	-100.00%
Capital Outlay	128,568	(28,097)	100,000	100,000	100,000	85,000	-15.00%
Depreciation Expense	-	55,453	-	-	-	-	0.00%
Transfer to Risk Management	15,394	15,394	11,585	11,585	-	14,829	28.00%
Contingency	-	-	50,000	94,857	-	-	-100.00%
Total Operating Expenses	\$ 1,513,347	1,190,305	1,550,248	1,675,245	1,728,973	1,734,027	3.51%
NON-OPERATING							
Principal (Lease)	\$ 4,948	-	4,999	4,999	5,052	5,052	1.05%
Interest (Lease)	364	355	261	261	158	160	-63.13%
Total Non-Operating Expenses	\$ 5,312	355	5,260	5,260	5,210	5,212	-0.91%
TOTAL EXPENSES	1,518,659	1,190,660	1,555,508	1,680,505	1,734,183	1,739,239	3.50%

**Isle of Wight County
Proposed FY 2022-23 Operating Budget**

Risk Management Fund

	2022 AMENDED	2022 ACTUAL	2023 ORIG BUD	2023* AMENDED	2024 REQUESTS	2024* PROPOSED	PCT * CHANGE
REVENUES							
CHARGES FOR SERVICES							
Billings to DSS	\$ 28,850.00	8,250	40,755	40,755	40,755	42,058	3.20%
Billings to General Fund	636,735	564,608	654,860	654,860	654,860	733,066	11.94%
Billings to E-911	25,790	25,790	28,692	28,692	28,692	27,406	-4.48%
Billings to Public Utilities	54,135	54,135	55,384	55,384	55,384	61,490	11.02%
Billings to Stormwater	16,035	16,035	15,556	15,556	15,556	13,475	-13.38%
Tech Services	15,394	15,394	11,585	11,585	11,585	14,829	28.00%
Billings to Tourism	5,581	5,581	6,082	6,082	6,082	14,355	136.02%
Total Charges for Services	\$ 782,520	689,793	812,914	812,914	812,914	906,679	11.53%
TRANSFERS							
Transfer from General Fund	\$ -	-	-	1,680	1,680	-	-100.00%
Transfer from Assigned FB	1,155	-	-	1,155	1,155	-	-100.00%
Total Transfers	\$ 1,155	-	-	2,835	2,835	-	-100.00%
TOTAL REVENUES	\$ 783,675	\$ 689,793	\$ 812,914	\$ 815,749	\$ 815,749	\$ 906,679	11.15%

**Isle of Wight County
Proposed FY 2022-23 Operating Budget**

Risk Management Fund

	2022 AMENDED	2022 ACTUAL	2023 ORIG BUD	2023* AMENDED	2024 REQUESTS	2024* PROPOSED	PCT * CHANGE
EXPENSES							
Salaries And Wages	\$ 120,742	120,742	119,876	129,314	135,780	136,487	5.55%
FICA (SS & Medicare)	9,067	8,918	9,171	9,893	10,388	10,443	5.56%
VRS - Retirement Benefits	13,838	5,338	14,345	15,523	16,245	16,334	5.22%
Medical/Dental Plans	8,601	8,601	9,097	9,097	9,097	9,240	1.57%
Group Life Insurance	1,585	1,585	1,607	1,733	1,820	1,830	5.60%
OPEB Expense	-	(1,350)	-	-	-	-	0.00%
Unemployment Insurance	20,000	10,959	20,000	20,000	-	15,000	-25.00%
Worker's Compensation	269,000	209,724	275,000	275,000	300,000	300,000	9.09%
Deferred Comp	840	840	840	840	840	840	0.00%
Internal Service Charge IT	8,500	8,500	8,500	8,500	8,500	10,900	28.24%
Telephone (Voice And Fax)	790	770	814	814	814	850	4.42%
Health & Wellness	1,500	1,376	1,500	1,500	1,500	1,500	0.00%
Claims Deductible	6,940	2,000	6,940	6,940	6,940	6,990	0.72%
A&S Inmate Trustees	2,500	2,500	4,500	4,500	4,500	4,500	0.00%
Line of Duty	90,643	81,728	90,643	90,643	90,643	100,000	10.32%
Property Insurance	77,286	72,117	77,286	77,286	77,286	83,000	7.39%
Motor Vehicle Insurance	89,463	89,463	94,536	94,536	94,536	100,000	5.78%
Surety Bonds	775	775	775	775	775	775	0.00%
Public Official Liability Insu	11,061	11,061	13,000	13,000	13,000	13,000	0.00%
Cyber Risk Insurance	10,000	10,000	10,000	10,000	10,000	10,000	0.00%
General Liability Insurance	29,072	29,072	33,000	33,000	33,000	33,000	0.00%
Travel & Training	6,950	2,329	6,500	6,500	4,500	4,500	-30.77%
Operating Expenses	400	339	4,200	4,200	6,400	6,400	52.38%
Dues & Association Memberships	500	450	500	500	500	500	0.00%
Office Supplies	1,550	1,543	300	300	300	350	16.67%
PPE & Safety	200	-	200	200	200	240	20.00%
Contingency	1,872	-	9,784	-	75,000	40,000	0.00%
Total Risk Management Expenses	\$ 783,675	679,382	812,914	814,594	902,564	906,679	11.30%
TOTAL RISK MANAGEMENT EXPENSES							
	\$ 783,675	679,382	812,914	814,594	902,564	906,679	11.30%

Capital Projects Fund



Isle of Wight County
Proposed FY 2023-24 Capital Fund Budget

REVENUES

	FY22-23 AMENDED	FY23-24 PROPOSED	PCT CHANGE
GOVERNMENTAL			
General Fund Transfer	\$ 2,784,831	\$ 650,000	-76.7%
Fund Balance	5,969,678	-	-100.0%
EDA Fund Transfer	200,000	-	-100.0%
Stormwater Fund Transfer	862,701	-	-100.0%
County Fair Fund Transfer	70,428	-	-100.0%
Grants and Donations	13,849,769	2,951,445	-78.7%
Proffer Revenues	122,093	-	-100.0%
Recovered Costs	145,889	-	-100.0%
Existing Bonds	39,762,171	-	-100.0%
Total Governmental Revenues	\$ 63,767,560	\$ 3,601,445	-94.4%
ENTERPRISE			
Public Utilities Existing Bonds	\$ 557,511	\$ -	-100.0%
Public Utilities Operating Fund Transfer	436,009	1,600,000	267.0%
Public Utilities CIP Fund Balance	8,348,646	1,500,000	-82.0%
Stormwater Fund Balance	1,232,701	-	-100.0%
Stormwater Operating Fund Transfer	200,000	300,000	50.0%
Grants and Donations	1,050,000	250,000	-76.2%
Proffer Revenues	1,600,000	-	-100.0%
Total Enterprise Revenues	\$ 13,424,867	\$ 3,650,000	-72.8%
TOTAL REVENUES	\$ 77,192,427	\$ 7,251,445	-90.6%

EXPENDITURE SUMMARY

	FY22-23 AMENDED	FY23-24 PROPOSED	PCT CHANGE
GOVERNMENTAL CAPITAL PROJECTS			
Capital Projects Expenditures	\$ 63,767,560	\$ 3,601,445	-94.4%
ENTERPRISE CAPITAL PROJECTS			
Capital Projects Expenditures	\$ 13,424,867	\$ 3,650,000	-72.8%
TOTAL EXPENDITURES	\$ 77,192,427	\$ 7,251,445	-90.6%

**Projects committed in prior fiscal years automatically roll forward until completion per the budget ordinance.*

Isle of Wight County

Proposed FY 2023-24 Capital Fund Budget

Project Detail	FY22-23 AMENDED	FY23-24 PROPOSED	PCT CHANGE
GOVERNMENTAL CAPITAL PROJECTS			
General Government			
Broadband	\$ 2,400,000	\$ -	-100.0%
Capital Maintenance	149,997	-	-100.0%
Capital Reserves	748,095	500,000	-33.2%
E911 Radio Communication System Upgrades	412,812	-	-100.0%
Parks & Recreation			
Capital Maintenance	\$ -	\$ 100,000	100.0%
Bradby Park Development	812,014	-	-100.0%
Heritage Park ATV Trail	467,918	-	-100.0%
Blackwater River Park	148,315	-	-100.0%
Jones Creek Dock	189,595	-	-100.0%
Nike Park Tennis Courts	58,268	-	-100.0%
Tyler's Beach Marina	111,631	750,000	571.9%
Heritage Park Upgrades	446,099	-	-100.0%
Nike Park Playground	90,000	-	-100.0%
Nike Park Pavement	429,412	-	-100.0%
STH Park Phase III	1,435,060	-	-100.0%
WSES Sidewalk	1,404,279	-	-100.0%
Park to Park Trail	552,644	-	-100.0%
Public Works- Buildings & Grounds			
Capital Maintenance	\$ 279,820	\$ 50,000	-82.1%
Capital Additions	1,087,500	-	-100.0%
P&R Shop Roof Replacement	4,903	-	-100.0%
Windsor Library Additions	338,352	-	-100.0%
Planning & Zoning Office	261,235	-	-100.0%
Wrenn's Mill R&R Center	929,201	-	-100.0%
Smithfield Library Roof	529,288	-	-100.0%
Old Clerk Office Renovation	33,821	-	-100.0%
Public Works - Transportation			
Rte 10/258 Main St./Bypass	\$ 8,500,000	\$ -	-100.0%
Rte 460/258 Turn Lane	1,552,718	1,682,218	8.3%
Nike Park Road Extended	2,804,000	519,227	-81.5%
Public Safety - Fire & Rescue			
Tanker, Engines, Medics & Brush	\$ 3,606,509	\$ -	-100.0%
SCBA Replacement	1,640,000	-	-100.0%
Rushmere Station Addition	900,000	-	-100.0%
Carrollton Station Addition	800,000	-	-100.0%
Schools			
Hardy Elementary	\$ 29,312,295	\$ -	-100.0%
Capital Maintenance	1,331,779	-	-100.0%
Total Governmental Capital Projects	\$ 63,767,560	\$ 3,601,445	-94.4%

Isle of Wight County
Proposed FY 2023-24 Capital Fund Budget

Project Detail

	FY21-22 BUDGET	FY22-23 PROPOSED	PCT CHANGE
ENTERPRISE CAPITAL PROJECTS			
Public Utilities			
Capital Maintenance (Sewer)	\$ 201,215	\$ 100,000	-50.3%
Capital Upgrades (Sewer)	521,905	-	-100.0%
Capital Maintenance (Water)	244,673	-	-100.0%
Capital Upgrades (Water)	320,614	-	-100.0%
Benns Grant Water Tank	2,580,146	1,400,000	-45.7%
Capital Utilities Reserve	-	1,600,000	100.0%
Hardy Water Tank	2,368,758	-	-100.0%
Hardy Water Line	4,684,300	-	-100.0%
Shop Facility	665,297	-	-100.0%
Contingency	93,258	-	-100.0%
Capital Lease Agreements	62,000	-	-100.0%
Total Public Utilities Capital Projects	\$ 11,742,166	\$ 3,100,000	-73.6%
Stormwater			
Stormwater BMP/SLAF Projects	\$ 250,000	\$ 250,000	0.0%
Enhanced Commercial Data Base	-	50,000	100.0%
Stormwater Capital Reserve	-	200,000	100.0%
Nike Park Road Extended Stormwater	520,000	-	100.0%
Capital Maintenance	50,000	50,000	0.0%
Transfer to Capital Projects Fund	862,701	-	100.0%
Total Stormwater Capital Projects	\$ 1,682,701	\$ 550,000	-67.3%
Total Enterprise Capital Projects	\$ 13,424,867	\$ 3,650,000	-72.8%
Total Capital Expenditures	\$ 77,192,427	\$ 7,251,445	90.6%

**Projects committed in prior fiscal years automatically roll forward until completion per the budget ordinance.*

Capital Improvement Plan



**Isle of Wight County
Proposed FY 2022-23 Operating Budget**

**CAPITAL IMPROVEMENT PLAN
County Policy**

CAPITAL IMPROVEMENT PLANNING

Capital Improvement Plan

In order to prepare and plan for upcoming capital needs, comply with debt ratio targets, schedule debt issuance, and systematically improve capital infrastructure, the County will annually prepare and adopt a minimum five-year Capital Improvement Plan. The adopted Capital Improvement Plan will include major capital improvements reasonably anticipated and identify estimated revenue sources and annual operational costs for facilities to include anticipated debt service requirements to support the capital investments contemplated. Capital improvements do not include routine maintenance or replacement of existing capital assets.

Pay-As-You-Go Capital Improvement Funding

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

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

ISLE OF WIGHT COUNTY
FY 2024-33 CAPITAL IMPROVEMENTS PLAN (CIP)
REQUESTS
General Summary

Department/Agency	Amended Budget* FY22-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FIVE YEAR TOTAL FY 2024-28
Economic Development	\$ 1,435,059	-	-	2,088,000	800,000	3,605,000	\$ 6,493,000
Fire & Rescue	6,946,509	-	-	645,000	1,245,000	575,000	2,465,000
Parks & Recreation	2,753,252	850,000	200,000	100,000	100,000	100,000	1,350,000
Public Schools	30,644,074	-	-	20,790,000	20,300,000	-	41,090,000
Public Utilities	11,742,166	3,100,000	700,000	400,000	400,000	400,000	5,000,000
Public Works	3,464,120	50,000	50,000	510,000	530,000	550,000	1,690,000
Stormwater	1,682,701	550,000	400,000	300,000	300,000	300,000	1,850,000
Transportation	14,813,641	2,201,445	439,220	864,160	472,244	-	3,977,069
NonDepartmental/Reserve	3,710,904	500,000	-	-	-	-	500,000
TOTAL	\$ 77,192,426	7,251,445	1,789,220	25,697,160	24,147,244	5,530,000	\$ 64,415,069
REVENUE SOURCES							
General Fund/Other Transfer	\$ 2,191,268	2,250,000	150,000	150,000	150,000	150,000	\$ 2,850,000
Fund Balance/Reserves	15,975,835	-	-	-	480,000	500,000	980,000
Utilities Fund Balance	200,000	1,750,000	100,000	400,000	400,000	400,000	3,050,000
Utilities CIP Fund Balance	862,701	-	600,000	-	-	-	600,000
EDA Fund Balance	200,000	-	-	-	-	-	-
Stormwater CIP Fund Balance	1,232,701	-	50,000	50,000	50,000	50,000	200,000
Proffer Revenues	-	-	-	-	-	-	-
Current Bonded	39,884,263	-	100,000	-	-	-	100,000
Proposed Bonded	-	-	-	23,983,000	22,345,000	4,180,000	50,508,000
Grants/Contributions/Other	16,645,658	3,251,445	789,220	1,114,160	722,244	250,000	6,127,069
TOTAL	\$ 77,192,426	7,251,445	1,789,220	25,697,160	24,147,244	5,530,000	\$ 64,415,069

**per annual Budget Ordinance, budgeted capital projects are re-appropriated to future budget years until completed*

ISLE OF WIGHT COUNTY
FY 2024-33 CAPITAL IMPROVEMENTS PLAN (CIP)
REQUESTS
General Summary

Department/Agency	FY2028-29	FY 2029-30	FY 2030-31	FY 2031-32	FY 2032-33	TOTAL FY 2029-33	TEN YEAR TOTAL
Economic Development	\$ -	-	-	-	-	-	\$ 6,493,000
Fire & Rescue	665,000	845,000	1,100,000	175,000	-	2,785,000	5,250,000
Parks & Recreation	100,000	100,000	100,000	100,000	100,000	500,000	1,850,000
Public Schools	4,000,000	-	-	-	-	4,000,000	45,090,000
Public Utilities	400,000	400,000	400,000	400,000	400,000	2,000,000	7,000,000
Public Works	570,000	590,000	610,000	630,000	650,000	3,050,000	4,740,000
Stormwater	300,000	300,000	300,000	300,000	300,000	1,500,000	3,350,000
Transportation	-	-	-	-	-	-	3,977,069
NonDepartmental/Reserve	-	-	-	-	-	-	500,000
TOTAL	\$ 6,035,000	2,235,000	2,510,000	1,605,000	1,450,000	13,835,000	\$ 78,250,069
REVENUE SOURCES							
General Fund/Other Transfer	\$ 150,000	150,000	150,000	150,000	150,000	750,000	\$ 3,600,000
Fund Balance/Reserves	520,000	540,000	560,000	580,000	600,000	2,800,000	3,780,000
Utilities Fund Balance	400,000	400,000	400,000	400,000	400,000	2,000,000	5,050,000
Utilities CIP Fund Balance	-	-	-	-	-	-	600,000
EDA Fund Balance	-	-	-	-	-	-	-
Stormwater CIP Fund Balance	50,000	50,000	50,000	50,000	50,000	250,000	450,000
Proffer Revenues	-	-	-	-	-	-	-
Current Bonded	-	-	-	-	-	-	100,000
Proposed Bonded	4,665,000	845,000	1,100,000	175,000	-	6,785,000	57,293,000
Grants/Contributions/Other	250,000	250,000	250,000	250,000	250,000	1,250,000	7,377,069
TOTAL	\$ 6,035,000	\$ 2,235,000	\$ 2,510,000	\$ 1,605,000	\$ 1,450,000	\$ 13,835,000	\$ 78,250,069

ISLE OF WIGHT COUNTY
FY 2024-33 CAPITAL IMPROVEMENTS PLAN (CIP)
REQUESTS
Economic Development

PROJECT	Amended Budget FY22-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FIVE YEAR TOTAL FY 2024-28
Econ Dev Asset Maint	\$ -	-	-	-	-	-	\$ -
S. T. H. Ph II 44-Acre Permit Ready Site Dev't	1,435,059			1,238,000	400,000	3,605,000	5,243,000
Shirley T. Holland Phase III Site Development				850,000	400,000	-	1,250,000
		-	-	-	-	-	-
TOTAL	\$ 1,435,059	-	-	2,088,000	800,000	3,605,000	\$ 6,493,000
REVENUE SOURCES							
General Fund	\$ -	-	-	-	-	-	\$ -
Fund Balance/Reserves	1,235,059						-
EDA Fund Balance	200,000						-
Utilities CIP Fund Balance							-
Proffer Revenues							-
Current Bonded							-
Proposed Bonded				2,088,000	800,000	3,605,000	6,493,000
Grants/Contributions/Other	-	-	-	-	-	-	-
TOTAL	\$ 1,435,059	-	-	2,088,000	800,000	3,605,000	\$ 6,493,000

ISLE OF WIGHT COUNTY
FY 2024-33 CAPITAL IMPROVEMENTS PLAN (CIP)
REQUESTS
Economic Development

PROJECT	FY2028-29	FY 2029-30	FY 2030-31	FY 2031-32	FY 2032-33	TOTAL FY 2029-33	TEN YEAR TOTAL
Econ Dev Asset Maint	\$ -	-	-	-	-	-	\$ -
S. T. H. Ph II 44-Acre Permit Ready Site Dev't						-	5,243,000
Shirley T. Holland Phase III Site Development						-	1,250,000
Community Facilities Project	-	-	-	-	-	-	-
TOTAL	\$ -	-	-	-	-	-	\$ 6,493,000
REVENUE SOURCES							
General Fund	\$ -	-	-	-	-	-	\$ -
Fund Balance/Reserves						-	-
EDA Fund Balance						-	-
Utilities CIP Fund Balance						-	-
Proffer Revenues						-	-
Current Bonded						-	-
Proposed Bonded						-	6,493,000
Grants/Contributions/Other						-	
TOTAL	\$ -	-	-	-	-	-	\$ 6,493,000

ISLE OF WIGHT COUNTY
FY 2024-33 CAPITAL IMPROVEMENTS PLAN (CIP)
REQUESTS
Fire & Rescue

PROJECT	Amended Budget FY22-23	FY 2023-24	FY 2024-25	Medic, Tanker FY 2025-26	Medic, Engine Tanker FY 2026-27	Engine, Brush FY 2027-28	FIVE YEAR TOTAL FY 2024-28
Apparatus Replacement	\$ 3,593,292			645,000	1,245,000	575,000	\$ 2,465,000
SCBA Replacement	1,640,000						-
Facility Assessment	13,217						-
Facility Improvements	1,700,000	-	-	-	-	-	-
TOTAL	\$ 6,946,509	-	-	645,000	1,245,000	575,000	\$ 2,465,000
REVENUE SOURCES							
General Fund	\$ -						\$ -
Fund Balance/Reserves	13,217						-
Utilities Fund Balance							-
Utilities CIP Fund Balance							-
Proffer Revenues							-
Current Bonded	6,760,000						-
Proposed Bonded				645,000	1,245,000	575,000	2,465,000
Grants/Contributions/Other	173,292	-	-	-	-	-	-
TOTAL	\$ 6,946,509	-	-	645,000	1,245,000	575,000	\$ 2,465,000

ISLE OF WIGHT COUNTY
FY 2024-33 CAPITAL IMPROVEMENTS PLAN (CIP)
REQUESTS
Fire & Rescue

PROJECT	Medic (2), Brush FY2028-29	Engine Medic FY 2029-30	Engine Heavy Rescue FY 2030-31	Brush FY 2031-32	FY 2032-33	TOTAL FY 2029-33	TEN YEAR TOTAL
Apparatus Replacement	\$ 665,000	845,000	1,100,000	175,000	-	2,785,000	\$ 5,250,000
SCBA Replacement	-	-	-	-	-	-	-
TOTAL	\$ 665,000	845,000	1,100,000	175,000	-	2,785,000	\$ 5,250,000
REVENUE SOURCES							
General Fund	\$ -					-	\$ -
Fund Balance/Reserves						-	-
Utilities Fund Balance						-	-
Utilities CIP Fund Balance						-	-
Proffer Revenues						-	-
Current Bonded						-	-
Proposed Bonded	665,000	845,000	1,100,000	175,000		2,785,000	5,250,000
Grants/Contributions/Other	-	-	-	-	-	-	-
TOTAL	\$ 665,000	845,000	1,100,000	175,000	-	2,785,000	\$ 5,250,000

ISLE OF WIGHT COUNTY
FY 2024-33 CAPITAL IMPROVEMENTS PLAN (CIP)
REQUESTS
Parks & Recreation

PROJECT	Amended Budget FY22-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FIVE YEAR TOTAL FY 2024-28
Capital Maintenance	\$ 136,401	100,000	100,000	100,000	100,000	100,000	\$ 500,000
Bradby Park Development	812,014		100,000				100,000
Heritage Park Amphitheater/Upgrades	446,099						-
Nike Park Tennis Repairs/Upgrades	577,680						-
ATV Trail	467,918						
Jones Creek Dock	189,595						
Tyler's Beach Development	111,631	750,000					750,000
Blackwater River Park Development	11,914						-
TOTAL	\$ 2,753,252	850,000	200,000	100,000	100,000	100,000	\$ 1,350,000
REVENUE SOURCES							
General Fund/Other Transfers	\$ 292,908	100,000	100,000	100,000	100,000	100,000	\$ 500,000
Fund Balance/Reserves	531,152						-
Utilities Fund Balance							-
Utilities CIP Fund Balance							-
Proffer Revenues							-
Current Bonded	1,550,804		100,000				100,000
Proposed Bonded							-
Grants/Contributions/Other	378,388	750,000					750,000
TOTAL	\$ 2,753,252	850,000	200,000	100,000	100,000	100,000	\$ 1,350,000

ISLE OF WIGHT COUNTY
FY 2024-33 CAPITAL IMPROVEMENTS PLAN (CIP)
REQUESTS
Parks & Recreation

PROJECT	FY2028-29	FY 2029-30	FY 2030-31	FY 2031-32	FY 2032-33	TOTAL FY 2029-33	TEN YEAR TOTAL
Capital Maintenance	\$ 100,000	100,000	100,000	100,000	100,000	500,000	\$ 1,000,000
Bradby Park Development						-	100,000
Heritage Park Amphitheater						-	-
Nike Park Tennis Courts Restoration						-	-
Tyler's Beach Development						-	750,000
Blackwater River Park Development						-	-
TOTAL	\$ 100,000	100,000	100,000	100,000	100,000	500,000	\$ 1,850,000
REVENUE SOURCES							
General Fund	\$ 100,000	100,000	100,000	100,000	100,000	500,000	\$ 1,000,000
Fund Balance/Reserves						-	-
Utilities Fund Balance						-	-
Utilities CIP Fund Balance						-	-
Proffer Revenues						-	-
Current Bonded						-	100,000
Proposed Bonded						-	-
Grants/Contributions/Other						-	750,000
TOTAL	\$ 100,000	100,000	100,000	100,000	100,000	500,000	\$ 1,850,000

ISLE OF WIGHT COUNTY
FY 2024-33 CAPITAL IMPROVEMENTS PLAN (CIP)
REQUESTS
Public Schools

PROJECT	Project Total	Amended Budget FY22-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FIVE YEAR TOTAL FY 2024-28
Hardy Elementary	\$ 41,636,700	\$ 29,312,295						\$ -
Westside Elementary					19,000,000	19,000,000		38,000,000
Fleet/Bus Garage								-
School Admin Bldg								-
SHS Football/Track					1,500,000			1,500,000
Band Renovations						1,300,000		1,300,000
Security Vestibules		900,000			290,000			290,000
Capital Maintenance Projects		431,779						-
TOTAL	\$ 41,636,700	\$ 30,644,074	-	-	20,790,000	20,300,000	-	\$ 41,090,000
REVENUE SOURCES								
General Fund		\$ 900,000						\$ -
Fund Balance/Reserves		431,779						-
Utilities Fund Balance								-
Utilities CIP Fund Balance								-
Proffer Revenues								-
Current Bonded	41,636,700	29,312,295						-
Proposed Bonded					20,790,000	20,300,000		41,090,000
Grants/Contributions/Other								-
TOTAL	\$ 41,636,700	\$ 30,644,074	-	-	20,790,000	20,300,000	-	\$ 41,090,000

ISLE OF WIGHT COUNTY
FY 2024-33 CAPITAL IMPROVEMENTS PLAN (CIP)
REQUESTS
Public Schools

PROJECT		FY2028-29	FY 2029-30	FY 2030-31	FY 2031-32	FY 2032-33	TOTAL FY 2029-33	TEN YEAR TOTAL
Hardy Elementary		\$ -					-	\$ -
Westside Elementary							-	38,000,000
Fleet/Bus Garage		2,000,000					2,000,000	2,000,000
School Admin Bldg		2,000,000					2,000,000	2,000,000
SHS Football/Track							-	1,500,000
Band Renovations							-	1,300,000
Security Vestibules							-	290,000
							-	-
TOTAL		\$ 4,000,000	-	-	-	-	4,000,000	\$ 45,090,000
REVENUE SOURCES								
General Fund		\$ -	-	-	-	-	-	\$ -
Fund Balance/Reserves							-	-
Utilities Fund Balance							-	-
Utilities CIP Fund Balance							-	-
Proffer Revenues							-	-
Current Bonded							-	-
Proposed Bonded		4,000,000					4,000,000	45,090,000
Grants/Contributions/Other							-	-
TOTAL		\$ 4,000,000	-	-	-	-	4,000,000	\$ 45,090,000

ISLE OF WIGHT COUNTY
FY 2024-33 CAPITAL IMPROVEMENTS PLAN (CIP)
REQUESTS
Public Utilities

PROJECT	Amended Budget FY22-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FIVE YEAR TOTAL FY 2024-28
Water Projects:	\$ -						\$ -
Capital Maint/Line Upgrades	521,829		600,000	300,000	300,000	300,000	1,500,000
Benns Grant Water Tank	2,580,146	1,400,000					1,400,000
Hardy Water Upgrades	7,146,316						-
Shop Facility	500,000						-
Sewer Projects:							-
Capital Maint/Upgrades	543,844	100,000	100,000	100,000	100,000	100,000	500,000
Windsor Telemetry	222,734						-
NonDepartmental/Reserve	79,169	1,600,000					1,600,000
SCADA Supervisor Control Data	148,128						-
TOTAL	11,742,166	3,100,000	700,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 5,000,000
REVENUE SOURCES							
General Fund	\$ -						\$ -
Fund Balance/Reserves	8,906,157						-
Utilities Transfer to CIP	436,009	\$ 1,600,000					1,600,000
Utilities Fund Balance		\$ 1,500,000	\$ 100,000	\$ 400,000	\$ 400,000	\$ 400,000	2,800,000
Utilities CIP Fund Balance			\$ 600,000				600,000
Proffer Revenues							-
Current Bonded							-
Proposed Bonded							-
Grants/Contributions/Other	2,400,000	\$ -	\$ -	\$ -	\$ -	\$ -	-
TOTAL	\$ 11,742,166	\$ 3,100,000	\$ 700,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 5,000,000

ISLE OF WIGHT COUNTY
FY 2024-33 CAPITAL IMPROVEMENTS PLAN (CIP)
REQUESTS
Public Utilities

PROJECT	FY2028-29	FY 2029-30	FY 2030-31	FY 2031-32	FY 2032-33	TOTAL FY 2029-33	TEN YEAR TOTAL
Water Projects:							
Capital Maint/Line Upgrades	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,500,000	\$ 3,000,000
Benns Grant Water Tank						\$ -	\$ 1,400,000
Hardy Water Line						\$ -	\$ -
Sewer Projects:							
Capital Maintenance	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000	\$ 1,000,000
NonDepartmental/Reserve						\$ -	\$ 1,600,000
TOTAL	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 2,000,000	\$ 7,000,000
REVENUE SOURCES							
General Fund						\$ -	\$ -
Fund Balance/Reserves						\$ -	\$ -
Utilities Transfer to CIP						\$ -	\$ 1,600,000
Utilities Fund Balance	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 2,000,000	\$ 4,800,000
Utilities CIP Fund Balance						\$ -	\$ 600,000
Proffer Revenues						\$ -	\$ -
Current Bonded						\$ -	\$ -
Proposed Bonded						\$ -	\$ -
Grants/Contributions/Other						\$ -	\$ -
TOTAL	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 2,000,000	\$ 7,000,000

ISLE OF WIGHT COUNTY
FY 2024-33 CAPITAL IMPROVEMENTS PLAN (CIP)
REQUESTS
Public Works

PROJECT	Amended Budget FY22-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FIVE YEAR TOTAL FY 2024-28
Capital Maintenance	\$ 238,354	50,000	50,000	50,000	50,000	50,000	\$ 250,000
Facility Improvements	2,358,126			460,000	480,000	500,000	1,440,000
Smithfield Library Roof	529,288						
Windsor Library	338,352						-
TOTAL	\$ 3,464,120	50,000	50,000	510,000	530,000	550,000	\$ 1,690,000
REVENUE SOURCES							
General Fund	\$ -	50,000	50,000	50,000	50,000	50,000	\$ 250,000
Fund Balance/Reserves	753,067				480,000	500,000	980,000
Utilities Fund Balance							-
PU/SW CIP Fund Balance	862,701						-
Proffer Revenues							-
Current Bonded	1,848,352						-
Proposed Bonded				460,000			460,000
Grants/Contributions/Other							-
TOTAL	\$ 3,464,120	50,000	50,000	510,000	530,000	550,000	\$ 1,690,000

ISLE OF WIGHT COUNTY
FY 2024-33 CAPITAL IMPROVEMENTS PLAN (CIP)
REQUESTS
Public Works

PROJECT	FY2028-29	FY 2029-30	FY 2030-31	FY 2031-32	FY 2032-33	TOTAL FY 2029-33	TEN YEAR TOTAL
Capital Maintenance	\$ 50,000	50,000	50,000	50,000	50,000	250,000	\$ 500,000
Capital Projects	520,000	540,000	560,000	580,000	600,000	2,800,000	4,240,000
Windsor Library	-	-	-	-	-	-	-
TOTAL	\$ 570,000	590,000	610,000	630,000	650,000	3,050,000	\$ 4,740,000
REVENUE SOURCES							
General Fund	\$ 50,000	50,000	50,000	50,000	50,000	250,000	\$ 500,000
Fund Balance/Reserves	520,000	540,000	560,000	580,000	600,000	2,800,000	3,780,000
Utilities Fund Balance						-	-
Utilities CIP Fund Balance						-	-
Proffer Revenues						-	-
Current Bonded						-	-
Proposed Bonded						-	460,000
Grants/Contributions/Other							-
TOTAL	\$ 570,000	590,000	610,000	630,000	650,000	3,050,000	\$ 4,740,000

ISLE OF WIGHT COUNTY
FY 2024-33 CAPITAL IMPROVEMENTS PLAN (CIP)
REQUESTS
Stormwater

PROJECT	Amended Budget FY22-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FIVE YEAR TOTAL FY 2024-28
Capital Maintenance	\$ 50,000	50,000	50,000	50,000	50,000	50,000	\$ 250,000
Enhanced Commercial Data Base		50,000	100,000				150,000
SLAF Projects	250,000	250,000	250,000	250,000	250,000	250,000	1,250,000
Easements	520,000						-
Stormwater Upgrades/Reserve	862,701	200,000	-	-	-	-	200,000
TOTAL	\$ 1,682,701	550,000	400,000	300,000	300,000	300,000	\$ 1,850,000
REVENUE SOURCES							
General Fund							\$ -
Fund Balance/Reserves							-
Utilities/SW Transfer	200,000	250,000					250,000
Stormwater CIP Fund Balance	1,232,701		50,000	50,000	50,000	50,000	200,000
Proffer Revenues							-
Current Bonded							-
Proposed Bonded							-
Grants/Contributions/Other	250,000	300,000	350,000	250,000	250,000	250,000	1,400,000
TOTAL	\$ 1,682,701	550,000	400,000	300,000	300,000	300,000	\$ 1,850,000

ISLE OF WIGHT COUNTY
FY 2024-33 CAPITAL IMPROVEMENTS PLAN (CIP)
REQUESTS
Stormwater

PROJECT	FY2028-29	FY 2029-30	FY 2030-31	FY 2031-32	FY 2032-33	TOTAL FY 2029-33	TEN YEAR TOTAL
Capital Maintenance	\$ 50,000	50,000	50,000	50,000	50,000	250,000	\$ 500,000
Enhanced Commercial Data Base						-	150,000
SLAF Projects	250,000	250,000	250,000	250,000	250,000	1,250,000	2,500,000
Stormwater Upgrades/Reserve	-	-	-	-	-	-	200,000
TOTAL	\$ 300,000	300,000	300,000	300,000	300,000	1,500,000	\$ 3,350,000
REVENUE SOURCES							
General Fund						-	\$ -
Fund Balance/Reserves						-	-
Utilities Fund Balance						-	250,000
Stormwater CIP Fund Balance	50,000	50,000	50,000	50,000	50,000	250,000	450,000
Proffer Revenues						-	-
Current Bonded						-	-
Proposed Bonded						-	-
Grants/Contributions/Other	250,000	250,000	250,000	250,000	250,000	1,250,000	2,650,000
TOTAL	\$ 300,000	300,000	300,000	300,000	300,000	1,500,000	\$ 3,350,000

ISLE OF WIGHT COUNTY
FY 2024-33 CAPITAL IMPROVEMENTS PLAN (CIP)
REQUESTS
Transportation

PROJECT	Amended Budget FY22-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	TOTAL FY 2024-28
Smithfield Sidewalk	\$ 1,404,279						\$ -
Rte 10/258 Main St/10 Bypass	8,500,000						-
Rte 460/258 Turn Lane	1,552,718	1,682,218					1,682,218
Nike Park Extended	2,804,000	519,227					519,227
Woody Acres Paving			439,220				439,220
Rte 10/Rte 644 turner Dr				500,000	472,244		972,244
Blairs Creek Paving				364,160			364,160
Nike Park Trail	552,644						-
TOTAL	\$ 14,813,641	2,201,445	439,220	864,160	472,244	-	\$ 3,977,069
REVENUE SOURCES							
General Fund							\$ -
Fund Balance/Reserves	1,688,413						-
Stormwater Fund Balance							-
Utilities CIP Fund Balance							-
Proffer Revenues							-
Current Bonded							-
Proposed Bonded							-
Grants/Contributions/Other	13,125,228	2,201,445	439,220	864,160	472,244		3,977,069
TOTAL	\$ 14,813,641	2,201,445	439,220	864,160	472,244	-	\$ 3,977,069

ISLE OF WIGHT COUNTY
FY 2024-33 CAPITAL IMPROVEMENTS PLAN (CIP)
REQUESTS
Transportation

PROJECT	FY2028-29	FY 2029-30	FY 2030-31	FY 2031-32	FY 2032-33	TOTAL FY 2029-33	TEN YEAR TOTAL
Smithfield Sidewalk	\$ -					-	\$ -
Rte 10/258 Main St/10 Bypass							-
Rte 460/258 Turn Lane							1,682,218
Nike Park Extended							519,227
Woody Acres Paving							439,220
Rte 10/Rte 644 turner Dr							972,244
Blairs Creek Paving							364,160
						-	-
TOTAL	\$ -	-	-	-	-	-	\$ 3,977,069
REVENUE SOURCES							
General Fund	\$ -					-	\$ -
Fund Balance/Reserves						-	-
Utilities Fund Balance						-	-
Utilities CIP Fund Balance						-	-
Proffer Revenues						-	-
Current Bonded						-	-
Proposed Bonded						-	-
Grants/Contributions/Other						-	3,977,069
TOTAL	\$ -	-	-	-	-	-	\$ 3,977,069

ISLE OF WIGHT COUNTY
FY 2024-33 CAPITAL IMPROVEMENTS PLAN (CIP)
REQUESTS
Non-Departmental

PROJECT	Amended Budget FY22-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FIVE YEAR TOTAL FY 2024-28
Projects/Improvements Reserve	\$ 898,092	500,000					\$ 500,000
E911 Communication System	412,812						-
Broadband	2,400,000						-
							-
TOTAL	\$ 3,710,904	500,000	-	-	-	-	\$ 500,000
REVENUE SOURCES							
General Fund	\$ 562,351	500,000					\$ 500,000
Fund Balance/Reserves	2,416,991						-
Utilities Fund Balance							-
Utilities CIP Fund Balance							-
Proffer Revenues							-
Current Bonded	412,812						-
Proposed Bonded							-
Grants/Contributions/Other	318,750						-
TOTAL	\$ 3,710,904	500,000	-	-	-	-	\$ 500,000

ISLE OF WIGHT COUNTY
FY 2024-33 CAPITAL IMPROVEMENTS PLAN (CIP)
REQUESTS
Non-Departmental

PROJECT	FY2028-29	FY 2029-30	FY 2030-31	FY 2031-32	FY 2032-33	TOTAL FY 2029-33	TEN YEAR TOTAL
Projects/Improvements Reserve	\$ -					\$ -	\$ 500,000
						-	-
						-	-
						-	-
TOTAL	\$ -	-	-	-	-	-	\$ 500,000
REVENUE SOURCES							
General Fund	\$ -					-	\$ 500,000
Fund Balance/Reserves						-	-
EDA Fund Balance						-	-
Utilities CIP Fund Balance						-	-
Proffer Revenues						-	-
Current Bonded						-	-
Proposed Bonded						-	-
Grants/Contributions/Other						-	-
TOTAL	\$ -	-	-	-	-	-	\$ 500,000