



Local Roots, Global Reach

**ISLE OF WIGHT**  
COUNTY, VIRGINIA

**FY 2021-22 OPERATING AND  
CAPITAL BUDGET**

**May 13, 2021**



Local Roots, Global Reach

**ISLE OF WIGHT**  
COUNTY, VIRGINIA

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# **General Fund Revenues**





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

**General Fund Revenues**

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

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

**General Fund Revenues**

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

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

**General Fund Revenues**

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

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

**General Fund Revenues**

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

# **General Fund Expenditure Summary**





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

**Expenditure Summary**

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

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

**Expenditure Summary**

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

# **General Fund Expenditure Detail**





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

**General Fund Expenditures**

**BOARD OF SUPERVISORS**

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

**COUNTY ADMINISTRATOR**

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

**COUNTY ATTORNEY**

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

**HUMAN RESOURCES**

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

**COMMISSIONER OF REVENUE**

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

**REAL ESTATE ASSESSMENT**

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

**TREASURER**

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

**BUDGET & FINANCE**

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

**PURCHASING**

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

**REGISTRAR**

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

**CIRCUIT COURT**

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

**GENERAL DISTRICT COURT**

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

**WESTERN TIDEWATER COMM CORRECTNS**

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

**JUVENILE ACCOUNTABILITY PROGRAM**

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

**JUVENILE & DOMESTIC RELATION COURT**

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

**CLERK OF THE CIRCUIT COURT**

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

**FIFTH DISTRICT COURT SERVICES**

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

**COMMONWEALTH ATTORNEY**

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

**SHERIFF**

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

**EMERGENCY SERVICES**

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

**FIRE & RESCUE RESPONSE**

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

**VOLUNTEER - FIRE & RESCUE RESPONSE**

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

**WESTERN TIDEWATER REGIONAL JAIL**

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

**INSPECTIONS**

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

**ANIMAL CONTROL**

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

**PUBLIC WORKS ADMINISTRATION**

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

**PUBLIC WORKS - CAPITAL PROGRAMS & INSPECTIONS**

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

**PUBLIC WORKS - REFUSE**

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

**PUBLIC WORKS - BLDGS & GROUNDS**

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

**PUBLIC WORKS - TRANSPORTATION**

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

**PARKS & RECREATION**

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

**PARKS & RECREATION - PROGRAMS**

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

**PARKS & RECREATION - GATEWAYS & GROUNDS**

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

**BLACKWATER REGIONAL LIBRARY**

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

**PLANNING & ZONING**

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

**ECONOMIC DEVELOPMENT**

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

**TOURISM**

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

**FARMER'S MARKET**

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

**VINTAGE MARKET**

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

**COMMUNICATIONS**

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

**COOPERATIVE EXTENSION**

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

**NON-DEPARTMENTAL**

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

**TRANSFERS**

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

**DEBT SERVICE**

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

**Governmental Organizations**

	<b>FY 2020 ACTUAL</b>	<b>FY 2021 AMENDED</b>	<b>FY 2022 ADOPTED</b>	<b>% CHANGE</b>
Hampton Roads Workforce Council	9,079	9,079	9,079	0.00%
WTCS Board	184,771	217,774	250,777	15.15%
W. Tidewater Health District	530,000	569,588	600,000	5.34%
Smithfield/ Museum	82,593	95,000	95,000	0.00%
Hampton Roads Planning District	29,625	30,935	32,130	3.86%
Hmpt Rds Military & Fed Fac Al	18,667	18,746	18,825	0.42%
Paul D Camp Community College	20,000	20,000	20,000	0.00%
Peanut Soil & Water Conserv	8,000	8,000	8,000	0.00%
Town of Windsor	12,500	12,500	-	-100.00%
Franklin Annex. Revenue Share	1,037,173	1,080,000	1,071,000	-0.83%
Juvenile & Domestic Dist Court	4,956	-	-	0.00%
Drug Court	-	35,000	35,000	0.00%
<b>Total Operating Expenditures</b>	<b>\$ 1,937,365</b>	<b>2,096,622</b>	<b>2,139,811</b>	<b>2.06%</b>

**Nonprofit Organizations**

	<b>FY 2020 ACTUAL</b>	<b>FY 2021 AMENDED</b>	<b>FY 2022 ADOPTED</b>	<b>% CHANGE</b>
For KIDS	\$ 5,000	5,000	7,500	50.00%
CASA	20,000	20,000	22,500	12.50%
Chamber of Commerce	12,500	12,500	14,000	12.00%
Endeppence Center	5,000	5,000	7,500	50.00%
Genieve Shelter	11,000	11,000	15,000	36.36%
Christian Outreach Program	20,000	87,000	27,500	-68.39%
Sr Services of Southeastern VA	55,192	56,000	182,089	225.16%
Smart Beginnings	8,000	8,000	10,000	25.00%
Isle of Wight Arts League	9,000	4,500	4,500	0.00%
Western Tidewater Free Clinic	65,000	50,000	65,000	30.00%
1790 Courthouse	-	-	5,000	100.00%
<b>Total Operating Expenditures</b>	<b>\$ 210,692</b>	<b>259,000</b>	<b>360,589</b>	<b>39.22%</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>75,543,236</b>	<b>85,170,893</b>	<b>84,220,438</b>	<b>-1.12%</b>

# Enterprise Funds



Local Roots, Global Reach

**ISLE OF WIGHT**  
COUNTY, VIRGINIA



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

**Enterprise Funds**

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

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

**Public Utilities Fund**

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

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

**PUBLIC UTILITIES FUND**

	FY 2020 ACTUAL	FY 2021 AMENDED	FY 2022 ADOPTED	% CHANGE
<b>EXPENSES</b>				
<b>PUBLIC UTILITIES - ADMINISTRATION</b>				
Salaries and Wages	\$ 218,173	212,042	269,498	27.10%
Overtime	43	-	-	0.00%
FICA (SS & Medicare)	15,379	16,221	20,617	27.10%
VRS - Retirement Benefits	53,449	22,281	31,221	40.12%
Hospital/Medical Plans	49,544	47,928	57,723	20.44%
Group Life Insurance	2,732	2,842	3,576	25.83%
Deferred Comp	1,323	1,323	1,533	15.87%
Uniforms Taxable	338	500	500	0.00%
Advertising Services	0	500	500	0.00%
Postage	14,717	38,000	38,000	0.00%
Telephone (Voice and Fax)	3,106	2,538	3,162	24.59%
Travel & Training	1,514	3,000	4,000	33.33%
Tolls & Parking	13	200	200	0.00%
Operating Expenses	5,490	7,000	9,500	35.71%
Dues & Association Membership	57	1,360	1,360	0.00%
Office Supplies	9,030	10,059	10,700	6.37%
Equipment-Small<\$5k	-	-	500	100.00%
Copier Lease	2,615	4,400	1,134	-74.23%
Copier Service/Supply Contract	-	-	650	100.00%
Computer Hardware <\$5k	-	-	2,000	100.00%
Fleet	970	2,105	2,105	0.00%
Uniforms	-	-	500	100.00%
Amortz-DefrCost/Prem/Discount	(145,043)	-	-	0.00%
<b>Total Public Utilities - Administration</b>	<b>\$ 233,450</b>	<b>372,299</b>	<b>458,979</b>	<b>23.28%</b>

**PUBLIC UTILITIES - WATER**

Salaries and Wages	\$ 239,790	308,002	366,047	18.85%
Overtime	21,553	20,000	20,200	1.00%
FICA (SS & Medicare)	18,841	25,092	29,548	17.76%
VRS - Retirement Benefits	25,351	34,616	42,177	21.84%
Hospital/Medical Plans	70,830	108,481	119,515	10.17%
Group Life Insurance	3,136	4,127	4,831	17.06%
Deferred Comp	2,750	3,360	3,360	0.00%
Uniforms Taxable	-	-	500	100.00%
Professional Services	17,640	129,821	60,000	-53.78%
HRPDC Fees	-	4,308	4,277	-0.72%
Repairs & Maintenance	126,762	160,142	283,000	76.72%
Contracted Services	29,395	185,914	60,000	-67.73%
Bulk Water Purchases	1,575,235	1,700,215	1,700,215	0.00%
Norfolk Water Contract	1,016,297	1,031,353	1,149,750	11.48%
Suffolk Water Contract	2,195,231	2,184,850	2,035,925	-6.82%
Utilities	21,930	22,440	22,940	2.23%
Telephone (Voice and Fax)	3,872	3,767	4,851	28.78%
Travel & Training	2,759	3,000	4,000	33.33%

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

**PUBLIC UTILITIES FUND**

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

**PUBLIC UTILITIES - SEWER**

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

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

**PUBLIC UTILITIES FUND**

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

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

**Stormwater Fund**

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

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

**Stormwater Fund**

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



# Special Revenue Funds





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

**Special Revenue Funds - Summary**

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

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

**Children's Services Act (CSA)**

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

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

**Emergency Communications System (E911)**

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

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

**Emergency Communications System (E911)**

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

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

**County Fair**

	FY 2020 ACTUAL	FY 2021 AMENDED	FY 2022 ADOPTED	% CHANGE
<b>REVENUES</b>				
<b>REVENUE FROM USE</b>				
Equipment Rental	\$ 3,702	-	1,000	100.00%
Space Rent - Concession	1,725	-	16,000	100.00%
Space Rent - Arts & Crafts	2,717	-	5,000	100.00%
Space Rent - Commercial	5,149	-	12,500	100.00%
Space Rent - Non-Profit	685	-	1,200	100.00%
<b>Total Revenue from Use</b>	<b>\$ 13,978</b>	<b>-</b>	<b>35,700</b>	<b>100.00%</b>
<b>CHARGES FOR SERVICES</b>				
Midway Commission Income	\$ 25,071	-	32,000	100.00%
Competition Fees	355	-	500	100.00%
Pageant Income	1,175	-	1,200	100.00%
Seafood Fest Revenue	11,200	-	12,000	100.00%
Sales - Beer	15,453	-	26,500	100.00%
Sales - Ice	3,750	-	3,000	100.00%
Sales - Admissions	216,313	-	195,500	100.00%
Other Commissions	3,710	-	-	0.00%
Car Show Revenue	1,015	-	1,000	100.00%
Truck & Tractor Pull	15,317	-	32,000	100.00%
<b>Total Charges for Services</b>	<b>\$ 293,358</b>	<b>-</b>	<b>303,700</b>	<b>100.00%</b>
<b>MISCELLANEOUS</b>				
Miscellaneous	\$ 2,368	-	-	0.00%
Corporate Sponsors	30,200	-	35,000	100.00%
Fundraising	867	-	-	0.00%
<b>Total Miscellaneous</b>	<b>\$ 33,435</b>	<b>-</b>	<b>35,000</b>	<b>100.00%</b>
<b>TRANSFERS</b>				
Transfer From General Fund	\$ 61,700	73,200	70,000	-4.37%
<b>Total Transfers</b>	<b>\$ 61,700</b>	<b>73,200</b>	<b>70,000</b>	<b>-4.37%</b>
<b>TOTAL REVENUES</b>	<b>402,472</b>	<b>73,200</b>	<b>444,400</b>	<b>507.10%</b>

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

**County Fair**

	FY 2020 ACTUAL	FY 2021 AMENDED	FY 2022 ADOPTED	% CHANGE
<b>EXPENSES</b>				
Overtime	\$ 25,258	-	28,785	100.00%
Compensation	-	14,350	-	-100.00%
FICA (SS & Medicare)	1,824	-	2,181	100.00%
Professional Services	16,380	-	16,500	100.00%
Marketing	33,454	17,460	35,000	100.46%
Postage	172	100	200	100.00%
Lease/Rental of Equipment	61,761	-	50,000	100.00%
Travel & Training	5,944	-	6,000	100.00%
Miscellaneous	2,183			0.00%
Operating Expenses	79,365	9,500	90,000	847.37%
Dues & Association Membership	110	340	400	17.65%
Office Supplies	143	750	1,000	33.33%
Pageant	4,331	2,800	4,400	57.14%
Entertainment	148,762	4,000	153,984	3749.60%
Concessions	5,187	-	3,000	100.00%
4-H Awards	3,846	3,000	3,500	16.67%
Demolition Derby	10,740	8,000	13,000	62.50%
Truck & Tractor Pull	15,553	12,900	22,800	76.74%
Car Show Expenses	1,520	-	1,650	100.00%
Seafood Fest	11,162	-	12,000	100.00%
<b>Total Operating Expenses</b>	<b>\$ 427,696</b>	<b>73,200</b>	<b>444,400</b>	<b>507.10%</b>
<b>TOTAL EXPENSES</b>	<b>\$ 427,696</b>	<b>73,200</b>	<b>444,400</b>	<b>507.10%</b>

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

**Social Services (DSS)**

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



# Internal Service Funds





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

**Internal Service Funds**

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

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

**Technology Services Fund**

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

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

**Technology Services Fund**

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

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

**Risk Management Fund**

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

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

**Risk Management Fund**

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



# Capital Projects Fund



Local Roots, Global Reach

**ISLE OF WIGHT**  
COUNTY, VIRGINIA



Local Roots, Global Reach

**ISLE OF WIGHT**  
COUNTY, VIRGINIA

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**PROPOSED CAPITAL BUDGET  
FY2021-22**

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**Expenditures**

<b>Economic Development</b>	<b>\$ 325,000</b>
44-acre Permit Ready Site	
 <b>Fire &amp; Rescue</b>	 <b>\$ 2,050,000</b>
Medic, Ladder	
 <b>Parks &amp; Rec</b>	 <b>\$ 815,000</b>
Capital Maintenance - \$75,000	
Heritage Park Bleachers - \$60,000	
Nike Park Pavement - \$400,000	
Nike Park Playground - \$90,000	
Tennis Court Restoration - \$190,000	
 <b>Public Schools</b>	 <b>\$15,250,000</b>
Hardy Elementary	
 <b>Public Utilities</b>	 <b>\$ 850,000</b>
Capital Maintenance (Water) - \$450,000	
Benns Grant Water Tank - \$300,000	
Capital Maintenance (Sewer) - \$100,000	
 <b>Public Works</b>	 <b>\$ 225,000</b>
Capital Maintenance - \$50,000	
Smithfield Library Roof - \$175,000	
 <b>Stormwater</b>	 <b>\$ 300,000</b>
Capital Maintenance - \$50,000	
SLAF Projects - \$250,000	
 <b>Reserve</b>	 <b>\$ 511,744</b>
Capital Reserve Funds	

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

**Previously Funded** **\$18,290,000**

**TOTAL** **\$20,326,744**

PROPOSED CAPITAL BUDGET  
FY2021-22

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Revenues

General Fund	\$ 686,744
Utilities Fund Balance/Reserves	\$ 100,000
Utilities CIP Fund Balance	\$ 750,000
EDA Fund Balance	\$ 200,000
Stormwater CIP Fund Balance	\$ 50,000
Current Bonded	\$ 18,290,000
Grants/Other	\$ 250,000
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<b>FY2021-22 Capital Funding</b>	<b>\$ 2,036,744</b>
Previously Funded**	<u>\$18,290,000</u>
Total	\$20,326,744

*\*\* Previously Funded via Bonds*