



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

April 1, 2021



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**County of Isle of Wight
Virginia**

For the Fiscal Year Beginning

July 1, 2020

Christopher P. Morill

Executive Director

Isle of Wight County, Virginia Table of Contents

Budget Development Calendar	1
County Administrator's Message	2
Budget Highlights	8
Budget Summary	9
<u>General Fund</u>	
General Fund Revenues	10
General Fund Expenditure Summary.....	14
General Fund Expenditure Detail	17
Enterprise Funds	40
Public Utilities Fund	42
Stormwater Fund.....	46
Special Revenue Funds	48
Children's Services Act (CSA)	50
E911 Fund.....	51
Grants Fund.....	53
County Fair	54
Social Services (DSS)	56
Internal Service Funds	57
Information Technology	59
Risk Management	61
Capital Projects	63



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Isle of Wight Budget Development Calendar – FY 2021-22

December 16, 2020	Budget Packages Distributed to Departments/Agencies/Local Organizations Local Organization Application Notices & Web Posting
January 25, 2021	Departmental & Agency Budget Requests Due
February 1-5, 2021	County Administrator's Budget Development Meetings
March 1-31, 2021	County Administrator's Budget Review Meetings
April 1, 2021	County Administrator's Proposed Budget Presented to the Board of Supervisors
April 8, 2021	Board of Supervisors Budget Work Session
April 15, 2021	Board of Supervisors Public Hearing on Proposed Budget & Resolution
April 22, 2021	Board of Supervisors Budget Work Session
May 6, 2021	Board of Supervisors Budget Work Session
May 13, 2021	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 2021-22 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 while continuing to deal with the uncertainty of the COVID-19 Pandemic. 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 2021-22 budget is notable for the fact that for the eighth year in a row, there will be **no** change in the real estate tax rate of \$.85 or the personal property tax rate of \$4.50 to fund the normal operations of County government. A \$.04 increase in the real estate rate is proposed however to fund the increase in debt service as a result of the \$34.3 million bond issue in 2020 and the upcoming bond issue in 2022. The total real estate tax rate is proposed to be **\$.89**. One penny of real estate tax is expected to generate **\$495,700**.

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 \$85,857,900. The largest source of these funds is from General Property taxes (\$63.7 million) or 74% of the budget. The largest uses of County funds are for Education (\$27.5 million, 32%), Public Safety (\$12.9 million, 15%), and Debt Service (\$14.3 million, 17%). Some of 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 continued to rebound in 2020 and increased 31% from the previous year. There were 265 housing starts in 2020 compared to 203 in 2019. In 2020, 72% of all housing starts occurred in the northern end of the county, 59% in the Newport District and 13% in the Town of Smithfield. The most dramatic growth occurred in the Town of Windsor where new housing starts totaled 43. Commercial development and construction are beginning to show signs of activity accounting for 5% of the new construction assessments. A 2.5% change in assessments is forecast for FY 22 with total value of \$4,865,000,000 and revenue of \$40,300,000 based on the current tax rate of \$.85. The real estate tax rate is proposed to increase by \$.04 to pay for the debt service associated with the 2020 bond issue and the proposed 2022 bond issue.

Personal Property – Motor Vehicles – The value of used motor vehicles grew by almost 25% in 2020 relative to 2019 according to J.D. Power. Used vehicle values increased 10% during the summer of 2020 because of demand outpacing supply. The Car Tax Relief percentage is also reduced from 42% to 40%. A 21.7% growth is forecast for FY 22 with revenue of \$11,050,000.

Machinery & Tools Tax – The Machinery and Tools category has experienced volatility during the past three years. 2020 resulted in some account holders purging equipment from their assets resulting in a 4% decline in assessments. A decrease of 5.2% of assessments for the M&T tax is expected to generate revenue of \$4,800,000.

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 34% of all retail sales for Isle of Wight County compared to 28% in the previous year. The increase is estimated to be a result of consumers not being able to shop in traditional stores during the pandemic. An increase of 17.2% is forecast compared to last year's forecast however, we reduced the budget estimate for FY21 due to concerns about the economy. This year's revenue forecast of \$3,250,000 is an increase of 28.7% over the FY21 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. Last year, our public service revenue increased 12.5%. It is anticipated that the assessments will increase 3% in the next fiscal year which will result in revenue of \$1,683,000.

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 \$678,000 in FY20, we are on pace to collect more than \$800,000 in FY21. I am projecting \$750,000 for FY22 which is an increase of \$200,000 over last year's budgeted amount.

Building Permits – Building permit fee revenue reflects the increase in housing starts throughout the County. \$420,000 was received in FY20 and we expect to collect more than \$550,000 in FY21. I am estimating \$500,000 in FY22 which is an increase of \$110,000 over last year.

Utilities Fund – No increase in water and sewer rates has been included in the budget.

Expenditure Highlights

Impacts from COVID-19 Pandemic – We received \$6.5 million in CARES funding in the past year which has been used in a variety of ways to mitigate the impacts of COVID-19 on the County, local businesses, and our citizens. We are projected to receive \$7.2 million from The American Rescue Plan over the next year. Funds from the Rescue Plan can be used in additional ways including infrastructure and revenue replacement.

Public Schools – There is no increase proposed in local funds for the Isle of Wight County Public Schools. \$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 12 new vehicles. Three additional positions for the Sheriff's department are proposed at this time, two of which are paid for by the Compensation Board. Four additional positions are proposed for the Emergency Communication Center to enable them to always have 4 dispatchers on duty to handle increasing call volume and additional radio channels because of the new 800 MHz radio system. Two of the positions are proposed to be filled in July and two in January to lessen the impact on the budget.

Fire and Rescue Response – With the change in the last 2 budgets to convert part-time Fire Medic positions to full-time positions we are currently operating with 30% of our daily staffing level filled by part-time staff. I am proposing to convert 3 more positions to full-time in the FY22 budget to reduce our reliance on part-timers to 20%. The three positions are not proposed to be filled until January. I am also proposing to add an additional Captain's position which will enable us to have

consistent supervision 24 hours per day. The Fire Rescue Association voted to support both proposals. Due to the uncertainty of fuel prices and the significant discount that the County receives on the purchase of diesel fuel, we are proposing a new program to purchase fuel for the volunteer departments and take the current expense for fuel out of their budgets. This will save money in the overall County budget and reduce uncertainty for the volunteers.

Public Works – The bulk of the increase in Public Works is a result of a \$4 increase in tipping fees by SPSA and an estimated increase of 900 tons of solid waste. 570 tons of waste is expected due to Smithfield eliminating their recycling program earlier this year.

Debt Service – Older debt service payments reached their peak in FY20 and will continue to decline. Bonds totaling \$34.2 million were issued in October 2020 to fund the replacement of Hardy Elementary School, the replacement of Fire and Rescue equipment and other County projects. Refunding bonds totaling \$54.4 million were also issued which will save the County \$6.2 million over the next 10 years. A payment plan consisting of the decline in the County's existing debt payments, the savings from the refunding bonds and a \$.04 tax increase will cover the debt payments for the 2020 bonds along with a projected \$33.7 million bond issue in 2022 for replacement of Westside Elementary School. Our total debt Service budget for the General Fund in FY22 will be \$14.3 million. This amount includes \$1,980,000 to continue funding a debt service reserve fund as we plan for the issuance of bonds to replace Westside elementary schools along with other county projects. \$8 million of the payments will be principal.

Personnel

Isle of Wight County competes for employees across the Hampton Roads region. The Board of Supervisors made a significant investment in our personnel in 2015 with a compensation study to address inequities and to make Isle of Wight County an attractive place to work. I am proposing to update the compensation study to determine how we compare with peer localities. To maintain our competitiveness, I have also included a 1% general wage increase plus a \$1,000 flat increase for each employee to keep us from falling behind our peer jurisdictions and to address a growing wage gap among County staff. In addition, I am also proposing a longevity plan which will provide payments to employees ranging from \$250 to \$1,000 based on years of service.

The County Health Plan experienced another good year with no 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.

Fleet Upgrades

In addition to new vehicles for the Sheriff's department, a total of 3 other vehicles are proposed to replace aging or high mileage vehicles in the following departments: Public Works and Parks & Recreation.

Capital Budget

Consistent with the Board's adoption of the FY2022-31 Capital Improvements Program, a Capital Budget of \$21 million is included to move various capital projects forward. Significant capital expenditures include replacement of Hardy Elementary School (\$15.2 million) and replacement of an engine, ladder truck and ambulance (\$2 million).

The Capital Budget will require additional borrowing of approximately \$35 million to fund these needs over the next 5 years.

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, and Teresa Morgan for organizing the budget requests and preparing countless budget scenarios. This has truly been a team effort.

Sincerely,



Randy Keaton
County Administrator



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FY22 Budget Highlights

Revenues:

- **\$6,304,987** increase in overall budget
- **\$3,155,000 increase** – Real Property Taxes (4 cents tax increase)
- **\$1,969,000 increase** – Personal Property taxes (vehicles)
- **\$725,000 increase** – Sales & Use tax
- **\$645,916 increase** – Transfer from Debt Service Reserve
- **\$275,502 increase** – Indirect Cost (DSS)
- **\$200,000 increase** – County tax on Record/Wills
- **\$110,000 increase** – Building Permits
- **\$275,000 decrease** – M&T taxes
- **\$100,000 decrease** – State tax on Record/Wills
- **\$120,000 decrease** – EMS revenue recovery

Expenses:

- **\$6,304,987** increase in overall budget
- **\$1,980,000 increase** – Debt Service Reserve
- **\$963,465 increase** – Capital Projects
- **\$568,927 increase** – Debt Service (2020 bonds)
- **\$370,000 increase** – Economic Development Incentives
- **\$345,623 increase** – Pay and benefits
- **\$240,209 increase** – Solid Waste (increase in tipping fees)
- **\$239,403 increase** - E911 (4 new positions)
- **\$205,942 increase** - Fire & Rescue Response – 4 full-time positions & increase for Volunteer Departments
- **\$191,281 increase** – Sheriff (3 new positions)
- **\$188,065 increase** – Inspections (2 new positions + moved positions)
- **\$153,000 increase** – tax relief (elderly & disabled, disabled veteran)
- **\$126,089 increase** – Senior Services (expanded programs for Seniors)
- **\$107,453 decrease** – Community Development (moved staff to Inspections)



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3/30/2021

FY 2021-22 Budget Summary

	FY 2020-21	FY 2021-22	Difference	% Change	Significant Items
Board of Supervisors	\$ 315,870	\$ 337,513	\$ 21,643	6.85%	
County Administration	\$ 471,830	\$ 474,092	\$ 2,262	0.48%	
County Attorney	\$ 588,000	\$ 564,626	\$ (23,374)	-3.98%	
Human Resources	\$ 331,482	\$ 386,542	\$ 55,060	16.61%	Pay Study
Commissioner of the Revenue	\$ 690,959	\$ 749,113	\$ 58,154	8.42%	Pt - Ft
Assessment	\$ 196,900	\$ 288,900	\$ 92,000	46.72%	3rd year
Treasurer	\$ 801,263	\$ 871,955	\$ 70,692	8.82%	bank fees
Finance	\$ 762,929	\$ 785,736	\$ 22,807	2.99%	budget software
Purchasing	\$ 99,482	\$ 167,372	\$ 67,890	68.24%	moved position
Electoral Board/Registrar	\$ 317,713	\$ 364,634	\$ 46,921	14.77%	new laptops
Court Programs	\$ 351,749	\$ 339,149	\$ (12,600)	-3.58%	
Clerk of the Circuit Court	\$ 585,283	\$ 582,139	\$ (3,144)	-0.54%	
Commonwealth's Attorney	\$ 816,801	\$ 820,525	\$ 3,724	0.46%	
Sheriff	\$ 4,914,688	\$ 5,105,969	\$ 191,281	3.89%	3 positions
Emergency Services	\$ 508,513	\$ 507,454	\$ (1,059)	-0.21%	
Fire and Rescue Response	\$ 4,497,577	\$ 4,703,519	\$ 205,942	4.58%	4 positions
Western Tidewater Regional Jail	\$ 1,293,333	\$ 1,293,333	\$ -		
Inspections	\$ 512,099	\$ 700,164	\$ 188,065	36.72%	moved positions +1
Animal Control	\$ 596,478	\$ 583,481	\$ (12,997)	-2.18%	
Public Works - Administration	\$ 299,376	\$ 304,329	\$ 4,953	1.65%	
Public Works - Inspections	\$ 81,563	\$ 82,756	\$ 1,193	1.46%	
Public Works - Solid Waste	\$ 2,637,225	\$ 2,877,434	\$ 240,209	9.11%	inc. tons + inc. in fees
Public Works - Bldg. & Grounds	\$ 1,441,592	\$ 1,474,415	\$ 32,823	2.28%	
Public Works - Transportation	\$ 276,561	\$ 279,043	\$ 2,482	0.90%	
Parks & Recreation - Admin	\$ 254,242	\$ 257,349	\$ 3,107	1.22%	
Parks & Recreation - Programs	\$ 747,146	\$ 747,285	\$ 139	0.02%	
Parks & Recreation - Grounds	\$ 902,109	\$ 984,506	\$ 82,397	9.13%	pt position + equipment
Blackwater Regional Library	\$ 870,637	\$ 891,490	\$ 20,853	2.40%	
Community Development	\$ 975,650	\$ 868,197	\$ (107,453)	-11.01%	moved positions
Economic Development	\$ 659,210	\$ 1,035,824	\$ 376,614	57.13%	inc. in business incentives
Tourism	\$ 554,799	\$ 568,922	\$ 14,123	2.55%	
Markets	\$ 75,450	\$ 75,760	\$ 310	0.41%	
Communications	\$ 75,400	\$ 76,152	\$ 752	1.00%	
Cooperative Extension	\$ 71,226	\$ 73,643	\$ 2,417	3.39%	
Non-Departmental	\$ 3,138,379	\$ 3,314,275	\$ 175,896	5.60%	inc. in Tax Relief
Schools	\$ 27,470,840	\$ 27,461,613	\$ (9,227)	-0.03%	
Transfer to Other Funds	\$ 6,002,808	\$ 7,383,078	\$ 1,380,270	22.99%	transfer to Capital
Debt Service	\$ 11,782,129	\$ 14,331,056	\$ 2,548,927	21.63%	2020 & 2022 bonds
Local & Regional Organizations	\$ 2,283,622	\$ 2,498,934	\$ 215,312	9.43%	Senior Services
Contingency	\$ 300,000	\$ 300,000	\$ -		
Pay Increase (1%+\$1,000+longevity)	\$ -	\$ 277,623	\$ 277,623		effective Jan 1, 2022
1.85% Multiplier/Retirement	\$ -	\$ 68,000	\$ 68,000		Sheriff & Emerg. Serv.
Total with Bond Issues	\$ 79,552,913	\$ 85,857,900	\$ 6,304,987	7.93%	
Total without Bond Issues		\$ 83,877,900	\$ 4,324,987	5.44%	



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General Fund Revenues





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Isle of Wight County
Proposed FY 2021-22 Operating Budget - April 1, 2021

General Fund Revenues

	2020 ACTUAL	2021 * ORIG BUD	2021 REVISED BUD	2022 REQUESTS	2022 * PROPOSED	PCT * CHANGE
REAL PROPERTY TAXES						
Real Estate - Current	\$ 38,323,289	39,300,000	39,300,000	39,300,000	42,200,000	7.38%
Real Estate - Delinquent	478,640	950,000	950,000	950,000	950,000	0.00%
Public Service Property	1,493,974	1,521,000	1,521,000	1,521,000	1,759,000	15.65%
Personal Property- Current	8,938,727	9,081,000	9,081,000	9,081,000	11,050,000	21.68%
Personal Property- Delinquent	170,889	190,000	190,000	190,000	190,000	0.00%
Mobile Home Tax - Current	130,681	145,000	145,000	145,000	162,000	11.72%
Mob. Home Tax -- Delinquent	1,618	5,000	5,000	5,000	5,000	0.00%
Boat/Airplane Tax - Current	106,872	100,000	100,000	100,000	107,000	7.00%
Boat/Airplane Tax - Delinquent	336	555	555	555	1,000	80.18%
Machinery & Tools -Current & Delinquent	4,986,892	5,075,000	5,075,000	5,075,000	4,800,000	-5.42%
Equipment-Current	1,853,955	1,867,000	1,867,000	1,867,000	1,905,000	2.04%
Equipment-Delinquent	3,526	-	-	-	-	0.00%
Penalty	372,898	425,000	425,000	425,000	400,000	-5.88%
Interest	164,420	190,000	190,000	190,000	170,000	-10.53%
Total Real Property Taxes	\$ 57,026,717	58,849,555	58,849,555	58,849,555	63,699,000	8.24%
OTHER PROPERTY TAXES						
Local Sales & Use	\$ 2,675,566	2,525,000	2,525,000	2,525,000	3,250,000	28.71%
Consumer Utility Tax	971,143	1,007,000	1,007,000	1,007,000	985,000	-2.18%
Consumption Tax	122,518	131,000	131,000	131,000	120,000	-8.40%
Business License Tax	815,733	832,000	832,000	832,000	832,000	0.00%
Motor Vehicles License Current	964,100	1,109,000	1,109,000	1,109,000	1,031,000	-7.03%
Motor Vehicle Licenses-Delinqu	31,245	30,000	30,000	30,000	30,000	0.00%
Penalty - Taxes	6,060	7,000	7,000	7,000	7,000	0.00%
Interest - Taxes	2,549	2,000	2,000	2,000	2,000	0.00%
Recordation & Prbate Tax-State	105,770	100,000	100,000	100,000	-	-100.00%
Taxes on Record/Wills-Local	571,991	550,000	550,000	550,000	750,000	36.36%
Lodging Tax	65,571	64,000	64,000	64,000	64,000	0.00%
Meals Tax	502,646	464,775	464,775	464,775	530,000	14.03%
Communications Sales & Use Tax	711,278	683,000	683,000	683,000	635,000	-7.03%
Bank Stock Tax	11,950	11,000	11,000	11,000	11,000	0.00%
Total Other Property Taxes	\$ 7,558,120	7,515,775	7,515,775	7,515,775	8,247,000	9.73%
PERMITS, FEES & LICENSES						
Animal License	\$ 35,557	40,000	40,000	40,000	40,000	0.00%
Land Use Application Fees	250	-	-	-	-	0.00%
Land Transfer Fees	1,298	1,000	1,000	1,000	1,000	0.00%
Inspections Technology Fee	16,840	15,000	15,000	15,000	18,000	20.00%
Zoning Use & Subdiv Ord Fee	89,955	75,000	75,000	75,000	75,000	0.00%
Building & Misc Permits & Fees	420,682	390,000	390,000	390,000	500,000	28.21%
Solid Waste Franchise Fee	29,260	30,000	30,000	30,000	30,000	0.00%
Concealed Weapon Permit Fee	31,255	25,000	25,000	25,000	40,000	60.00%
Total Permits, Fees & Licenses	\$ 625,097	576,000	576,000	576,000	704,000	22.22%
FINES & FORFEITURES						
Court Fines and Forfeitures	\$ 114,528	130,000	130,000	130,000	115,000	-11.54%
Interest - Court Fine & Forft	4,060	5,000	5,000	5,000	4,000	-20.00%
County Code Violations	14,481	18,000	18,000	18,000	10,000	-44.44%
Restitution	4,000	-	-	-	-	0.00%
Total Fines & Forfeitures	\$ 137,069	153,000	153,000	153,000	129,000	-15.69%

Isle of Wight County
Proposed FY 2021-22 Operating Budget - April 1, 2021

General Fund Revenues

	2020	2021 *	2021	2022	2022 *	PCT *
	ACTUAL	ORIG BUD	REVISED BUD	REQUESTS	PROPOSED	CHANGE
REVENUE FROM USE						
Interest Revenue	\$ 374,299	425,000	425,000	425,000	300,000	-29.41%
Property Rental	183,216	185,000	185,000	185,000	185,000	0.00%
Unrealized Gain on Investment	756,099	-	-	-	-	0.00%
Total Revenue from Use	\$ 1,313,614	610,000	610,000	610,000	485,000	-20.49%
CHARGES FOR SERVICES						
Set Off Collection Fees	\$ 71,616	90,000	90,000	90,000	75,000	-16.67%
Finance Administration Fee	795	1,000	1,000	1,000	1,000	0.00%
Court Security Fee	59,579	65,000	65,000	65,000	65,000	0.00%
Sheriff's Fee	2,205	2,000	2,000	2,000	2,000	0.00%
Sheriff Extradition Revenue	6,026	7,000	7,000	7,000	7,000	0.00%
Law Library Fees	8,098	9,000	9,000	9,000	8,000	-11.11%
Building Const Court Fees	15,349	19,000	19,000	19,000	15,000	-21.05%
Courthouse Construction Fees	22,797	27,000	27,000	27,000	20,000	-25.93%
Reimb for Court Appointed Atty	1,975	2,000	2,000	2,000	2,000	0.00%
Commonwealth Attorney's Fees	3,009	3,000	3,000	3,000	3,000	0.00%
Criminal Check & Incident Rpt	1,045	1,000	1,000	1,000	1,000	0.00%
Fingerprinting	570	1,000	1,000	1,000	1,000	0.00%
Animal Adoption Fees	29,153	30,000	30,000	30,000	30,000	0.00%
Impound Fees	1,874	2,000	2,000	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	1,020,000	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	205,000	205,000	160,000	-21.95%
DMV Hold Administration Fee	14,719	40,000	40,000	40,000	15,000	-62.50%
Special Events Fee	0	2,500	2,500	4,500	4,500	80.00%
Athletics	33,127	101,750	101,750	101,750	101,750	0.00%
Camps	44,532	103,000	103,000	103,000	103,000	0.00%
Instructor Classes	8,027	25,865	25,865	25,865	25,865	0.00%
Recreation	44,548	38,720	38,720	38,720	38,720	0.00%
Senior Adult Programming	11,328	23,950	23,950	23,950	23,950	0.00%
Tyler's Beach Docking	2,125	-	-	-	-	0.00%
Windsor Center Fees	3,038	7,100	7,100	7,100	7,100	0.00%
Tourism Special Events	0	1,000	1,000	1,000	1,000	0.00%
Tourism	14,316	8,000	8,000	8,080	8,080	1.00%
Total Charges for Services	\$ 1,411,286	\$ 1,835,885	\$ 1,835,885	\$ 1,837,965	\$ 1,620,965	-11.71%
RECOVERED COST						
Borrow Pit Contribution	\$ 53,535	60,000	60,000	60,000	50,000	-16.67%
Insurance Reimbursements	50,619	25,000	69,576	69,576	50,000	100.00%
Sale of Recyclables	52,396	45,000	45,000	45,000	50,000	11.11%
Smithfield Debt Service	51,453	51,453	51,453	51,453	51,453	0.00%
Smfd Tourism Recovered Cost	237,396	273,543	273,543	273,543	279,892	2.32%
Total Recovered Cost	\$ 445,399	\$ 454,996	\$ 499,572	\$ 499,572	\$ 481,345	5.79%
MISCELLANEOUS						
DSS Indirect Cost Allocation	\$ 83,985	112,074	112,074	112,074	387,576	245.82%
Gifts and Donations	99	500	500	500	500	0.00%
Miscellaneous	34,708	10,000	10,000	10,000	10,000	0.00%
Surplus Proceeds	7,690	10,000	10,000	10,000	10,000	0.00%
Sale of Property	80,927	-	-	-	-	0.00%
P-Card Rebate	28,813	30,000	30,000	30,000	30,000	0.00%

Isle of Wight County
Proposed FY 2021-22 Operating Budget - April 1, 2021

General Fund Revenues

	2020 ACTUAL	2021 * ORIG BUD	2021 REVISED BUD	2022 REQUESTS	2022 * PROPOSED	PCT * CHANGE
E-payables Rebate	10,542	11,000	11,000	11,000	11,000	0.00%
PU Indirect Cost	166,858	162,340	162,340	162,340	230,722	42.12%
SW Indirect Cost	59,829	63,578	63,578	63,578	67,382	5.98%
Market Fees	22,888	29,050	29,050	31,875	31,875	9.72%
Market Sponsors	6,800	8,000	8,000	6,600	6,600	-17.50%
Vintage Market	9,375	40,050	40,050	40,775	40,775	1.81%
Build America Bonds	203,397	-	-	-	-	-
2011 QSCB Federal Tax Credit	325,856	337,500	337,500	337,500	337,500	0.00%
Total Miscellaneous	\$ 1,041,766	\$ 814,092	\$ 814,092	\$ 816,242	\$ 1,163,930	42.97%

NON-CATEGORICAL AID

Auto Rental Tax	\$ 37,738	49,000	49,000	49,000	35,000	-28.57%
Rolling Stock Tax	41,769	42,000	42,000	42,000	42,000	0.00%
Mobile Home Titling Tax	62,268	45,000	45,000	45,000	45,000	0.00%
Grantor's Tax	138,410	135,000	135,000	135,000	135,000	0.00%
State PPTR	5,115,890	5,115,890	5,115,890	5,115,890	5,115,890	0.00%
Total Non-categorical Aid	\$ 5,396,075	5,386,890	5,386,890	5,386,890	5,372,890	-0.26%

CATEGORICAL AID

Commonwealth Attorney Shared Expenses	\$ 398,392	406,027	406,027	406,027	418,287	3.02%
Sheriff Shared Expenses	1,114,363	1,316,875	1,316,875	1,316,875	1,240,105	-5.83%
Commissioner Shared Expenses	147,990	151,608	151,608	151,608	156,323	3.11%
Treasurer Shared Expenses	124,258	131,319	131,319	131,319	137,161	4.45%
Registrar/Electoral Brd Shrd Ex	71,474	42,000	42,000	42,000	42,000	0.00%
Clerk of Circuit Court Shrd Ex	293,914	281,167	281,167	281,167	289,194	2.85%
Technology Trust Funds	26,075	28,224	28,224	28,224	40,284	42.73%
Total Categorical Aid	\$ 2,176,467	2,357,220	2,357,220	2,357,220	2,323,354	-1.44%

REVENUE FROM THE COMMONWEALTH

Salty Southern Route	\$ 18,776	5,500	5,500	5,500	5,500	0.00%
Fire Prevention Program	89,433	84,000	100,665	100,665	93,000	10.71%
Four for Life	42,259	40,000	47,137	47,137	47,000	17.50%
Total Revenue from the Commonwealth	\$ 150,468	129,500	153,302	153,302	145,500	12.36%

TOTAL STATE REVENUE	\$ 7,723,010	7,873,610	7,897,412	7,897,412	7,841,744	-0.40%
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REVENUE FROM THE FEDERAL GOVERNMENT

Homeland Security	\$ 35,857	-	-	-	-	0.00%
Local Government Challenge Grant	4,500	-	-	-	-	0.00%
Total Federal Revenue	\$ 40,357	-	-	-	-	0.00%

OTHER FINANCING SOURCES

Lease Proceeds	\$ 471,623	650,000	650,000	650,000	660,000	1.54%
Transfer from Grants Fund	1,808,799	-	1,808,799	1,808,799	-	0.00%
Appropriated Fund Balance	-	220,000	498,573	498,573	-	-100.00%
Committed Fund Balance	-	-	1,200,000	1,200,000	-	0.00%
Transfer from Debt Service	-	-	-	-	645,916	100.00%
Assigned Fund Balance	-	-	1,832,486	1,832,486	180,000	100.00%
Transfer from Assigned FB	-	-	429,753	429,753	-	0.00%
Total Other Financing Sources	\$ 2,280,422	870,000	6,419,611	6,419,611	1,485,916	70.79%

TOTAL GENERAL FUND REVENUES	\$ 79,602,857	79,552,913	85,170,902	85,175,132	85,857,900	7.93%
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General Fund Expenditure Summary





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Isle of Wight County
Proposed FY 2021-22 Operating Budget - April 1, 2021
General Fund

Expenditure Summary

	2019 ACTUAL	2020* ORIG BUD	2020 AMENDED	2021 REQUESTS	2021* PROPOSED	*PCT CHANGE
GENERAL ADMINISTRATION						
Board of Supervisors	\$ 326,002	315,870	335,413	337,513	337,513	6.85%
County Administration	467,184	471,830	477,808	476,654	474,092	0.48%
County Attorney	653,289	588,000	577,687	565,143	564,626	-3.98%
Human Resources	299,296	331,482	339,909	334,755	386,542	16.61%
Voter Registration	285,720	317,713	319,027	334,777	364,634	14.77%
Total General Administration	\$ 2,031,492	2,024,895	2,049,844	2,048,842	2,127,407	5.06%
FINANCIAL ADMINISTRATION						
Commissioner of the Revenue	\$ 676,354	690,959	697,142	749,095	749,113	8.42%
Assessment	15,322	196,900	196,900	288,900	288,900	46.72%
Treasurer	790,796	801,263	807,308	871,565	871,955	8.82%
Budget & Finance	658,654	762,929	737,998	794,335	785,736	2.99%
Purchasing	97,162	99,482	166,084	167,372	167,372	68.24%
Total Financial Administration	\$ 2,238,287	2,551,533	2,605,432	2,871,267	2,863,076	12.21%
JUDICIAL						
Circuit Court Judges	\$ 75,671	77,687	78,151	78,802	78,802	1.44%
General District Court	8,327	17,381	17,381	25,561	26,246	51.00%
Fifth District Community Corrections Program	20,858	17,879	17,879	18,926	18,926	5.86%
Juvenile and Domestic Relations Court	5,134	11,627	11,627	15,167	12,575	8.15%
Juvenile Accountability Program	120	6,575	6,575	75	2,500	-61.98%
Court Services Unit	80,132	220,600	220,600	200,100	200,100	-9.29%
Clerk of the Circuit Court	527,971	585,283	592,673	598,849	582,139	-0.54%
Commonwealth's Attorney	804,559	816,801	827,876	807,683	820,525	0.46%
Total Judicial	\$ 1,522,773	1,753,833	1,772,762	1,745,163	1,741,813	-0.69%
PUBLIC SAFETY						
Sheriff - Administration & Public Safety Officers	\$ 4,640,992	4,914,688	5,283,785	5,145,161	5,105,969	3.89%
Sheriff - Animal Control	527,450	596,478	598,882	464,904	583,481	-2.18%
Fire and Rescue Response	4,222,719	4,497,577	4,965,656	4,682,892	4,703,519	4.58%
Fire & Rescue - Emergency Mgt & Billing	419,489	508,513	512,382	532,936	507,454	-0.21%
Western Tidewater Regional Jail	1,074,415	1,293,333	1,293,333	1,293,333	1,293,333	0.00%
Inspections	453,480	512,099	521,962	698,625	700,164	36.72%
Total Public Safety	\$ 11,338,545	12,322,688	13,176,000	12,817,851	12,893,920	4.64%
PUBLIC WORKS						
Public Works - Administration	\$ 296,093	299,376	304,084	304,001	304,329	1.65%
Public Works - Transportation	254,755	276,561	298,940	279,043	279,043	0.90%
Public Works - Refuse Collection & Disposal	2,477,478	2,637,225	2,755,580	2,877,434	2,877,434	9.11%
Public Works - Building Maintenance	1,370,489	1,441,592	1,629,697	1,474,415	1,474,415	2.28%
Public Works - Capital Programs and Inspections	81,045	81,563	82,060	82,756	82,756	1.46%
Total Public Works	\$ 4,479,860	4,736,317	5,070,361	5,017,649	5,017,977	5.95%

Isle of Wight County
Proposed FY 2021-22 Operating Budget - April 1, 2021
General Fund

Expenditure Summary

	2019 ACTUAL	2020* ORIG BUD	2020 AMENDED	2021 REQUESTS	2021* PROPOSED	*PCT CHANGE
HEALTH & WELFARE						
Western Tidewater Health District	\$ 530,000	569,588	569,588	600,000	600,000	5.34%
Western Tidewater Community Service Board	184,771	217,774	217,774	250,777	250,777	15.15%
Total Health & Welfare	\$ 714,771	787,362	787,362	850,777	850,777	8.05%
EDUCATION						
Local Support	\$ 26,521,324	27,220,840	27,760,840	0	27,211,613	-0.03%
School Capital Maintenance	533,082	250,000	500,000	0	250,000	0.00%
Total Education	\$ 27,054,406	27,470,840	28,260,840	0	27,461,613	-0.03%
PARKS, RECREATION, GROUNDS & CULTURAL						
Parks and Recreation - Administration	\$ 255,027	254,242	256,387	258,087	257,349	1.22%
Parks and Recreation - Gateways, and Grounds	975,185	902,109	912,739	1,075,448	984,506	9.13%
Parks and Recreation - Programs	586,114	747,146	770,442	746,784	747,285	0.02%
Blackwater Regional Library - Local Support	837,782	870,637	870,637	888,990	891,490	2.40%
Total Parks, Recreation, Grounds & Cultural	\$ 2,654,108	2,774,134	2,810,205	2,969,309	2,880,630	3.84%
COMMUNITY DEVELOPMENT						
Planning and Zoning	\$ 918,412	975,650	996,037	875,637	868,197	-11.01%
Economic Development	534,508	659,210	2,853,371	1,993,609	1,035,824	57.13%
Tourism	521,188	554,799	557,297	568,454	568,922	2.55%
Markets	51,459	75,450	75,450	75,760	75,760	0.41%
Communications	73,858	75,400	78,018	76,152	76,152	1.00%
Virginia Cooperative Extension - Local Support	62,915	71,226	71,274	72,875	73,643	3.39%
Total Community Development	\$ 2,162,341	2,411,735	4,631,447	3,662,487	2,698,498	11.89%
OTHER PUBLIC SERVICES						
Local and Regional Organizations	\$ 1,433,285	1,496,260	1,568,260	1,806,153	1,648,157	10.15%
Total Other Public Services	\$ 1,433,285	1,496,260	1,568,260	1,806,153	1,648,157	10.15%
DEBT SERVICE						
Debt Service	\$ 11,912,284	11,782,129	11,782,129	12,280,606	14,331,056	21.63%
Total Debt Service	\$ 11,912,284	11,782,129	11,782,129	12,280,606	14,331,056	21.63%
NON-DEPARTMENTAL						
Non-Departmental Expenses	\$ 756,487	1,913,000	3,016,966	-	2,421,623	26.59%
Internal Service Charges	1,451,984	1,525,379	1,525,379	-	1,538,275	0.85%
Transfer to Other Funds	5,792,631	6,002,808	6,113,907	-	7,383,078	22.99%
Total Non-departmental	\$ 8,001,103	9,441,187	10,656,252	-	11,342,976	20.14%
Total General Fund Expenditures	\$ 75,543,256	79,552,913	85,170,893	46,070,104	85,857,900	7.93%

General Fund Expenditure Detail





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Isle of Wight County
Proposed FY 2021-22 Operating Budget - April 1, 2021

General Fund Expenditures

BOARD OF SUPERVISORS

	2020 ACTUAL	2021 * ORIG BUD	2021 AMENDED	2022 REQUESTS	2022 * PROPOSED	PCT * CHANGE
Salaries and Wages	\$ 30,678	30,678	45,250	62,585	62,585	104.01%
Board Salaries	61,812	61,812	61,812	61,812	61,812	0.00%
Overtime	288	-	-	-	-	0.00%
Other Compensation	100	300	300	300	300	0.00%
FICA (SS & Medicare)	6,607	7,076	7,688	9,516	9,516	34.48%
VRS - Retirement Benefits	3,028	3,194	4,711	6,515	6,515	103.98%
Hospital/Medical Plans	24,287	23,868	25,814	28,146	28,146	17.92%
Group Life Insurance	402	412	606	839	839	103.64%
Professional Services	116,210	115,000	115,520	100,000	100,000	-13.04%
Software License/Maintenance	33,524	15,550	17,449	15,545	15,545	-0.03%
Advertising Services	24,583	28,000	28,182	26,500	26,500	-5.36%
Postage	3	100	100	50	50	-50.00%
Telephone (Voice And Fax)	607	605	605	605	605	0.00%
Travel & Training	6,488	7,500	7,500	6,500	6,500	-13.33%
Operating Expenses	8,029	10,550	10,185	8,500	8,500	-19.43%
Dues & Association Memberships	9,357	11,225	9,585	10,000	10,000	-10.91%
Office Supplies	-	-	106	100	100	100.00%
Total Operating Expenditures	\$ 326,002	315,870	335,413	337,513	337,513	6.85%

COUNTY ADMINISTRATOR

	2020 ACTUAL	2021 * ORIG BUD	2021 AMENDED	2022 REQUESTS	2022 * PROPOSED	PCT * CHANGE
Salaries and Wages	\$ 337,177	337,177	343,590	341,482	341,482	1.28%
Overtime	66	-	-	-	-	0.00%
Part-Time Salaries	3,202	-	-	-	-	0.00%
FICA (SS & Medicare)	23,174	25,795	23,470	26,123	26,123	1.27%
VRS - Retirement Benefits	34,559	36,576	37,059	37,053	37,053	1.30%
Hospital/Medical Plans	37,179	39,355	40,959	38,718	38,718	-1.62%
Group Life Insurance	4,417	4,519	4,579	4,576	4,576	1.26%
Deferred Comp	9,727	9,905	9,648	10,115	10,115	2.12%
Meals	71	-	-	-	-	0.00%
Postage	130	140	140	150	150	7.14%
Telephone (Voice and Fax)	1,323	1,213	1,213	1,287	1,287	6.10%
Travel & Training	4,687	5,000	5,000	5,000	5,000	0.00%
Tolls & Parking	25	-	-	-	-	0.00%
Dues & Assoc Memberships	2,628	3,650	3,650	3,650	3,650	0.00%
Office Supplies	2,351	2,000	2,000	2,000	2,000	0.00%
Copier Lease	6,468	6,500	6,500	6,500	2,738	-57.88%
Copier Service/Supply Contract	-	-	-	-	1,200	100.00%
Total Operating Expenditures	\$ 467,184	471,830	477,808	476,654	474,092	0.48%

COUNTY ATTORNEY

	2020 ACTUAL	2021 * ORIG BUD	2021 AMENDED	2022 REQUESTS	2022 * PROPOSED	PCT * CHANGE
Salaries and Wages	\$ 182,311	183,044	178,187	170,542	170,542	-6.83%
FICA (SS & Medicare)	12,952	14,003	12,888	13,046	13,046	-6.83%
VRS - Retirement Benefits	19,113	20,262	19,647	18,984	18,984	-6.31%
Hospital/Medical Plans	35,734	35,077	31,528	27,334	27,334	-22.07%
Group Life Insurance	2,398	2,453	2,372	2,286	2,286	-6.81%
Deferred Comp	840	840	744	630	630	-25.00%
Professional Services	382,182	275,000	275,000	275,000	275,000	0.00%
Contracted Services	-	25,000	25,000	25,000	25,000	0.00%
Postage	263	300	300	300	300	0.00%
Telephone (Voice and Fax)	583	536	536	536	536	0.00%
Travel & Training	490	4,000	4,000	4,000	4,000	0.00%
Dues & Association Memberships	935	2,000	2,000	2,000	2,000	0.00%
Office Supplies	768	1,500	1,500	1,500	1,500	0.00%
Copier Lease	3,543	3,985	3,985	3,985	2,268	-43.09%
Copier Service/Supply Contract	-	-	-	-	1,200	100.00%
Books/Subscriptions	11,177	20,000	20,000	20,000	20,000	0.00%
Total Operating Expenditures	\$ 653,289	588,000	577,687	565,143	564,626	-3.98%

HUMAN RESOURCES

	2020 ACTUAL	2021 * ORIG BUD	2021 AMENDED	2022 REQUESTS	2022 * PROPOSED	PCT * CHANGE
Salaries and Wages	\$ 166,635	166,635	167,623	194,839	191,855	15.13%
Overtime	-	-	-	-	-	0.00%
Part-Time Salaries	20,423	25,183	25,183	-	-	-100.00%
FICA (SS & Medicare)	13,489	14,675	14,749	14,906	14,677	0.01%
VRS - Retirement Benefits	16,447	17,347	17,447	20,227	20,227	16.60%
Hospital/Medical Plans	28,677	28,146	28,177	28,146	28,146	0.00%
Group Life Insurance	2,183	2,233	2,246	2,571	2,571	15.14%
Deferred Comp	840	840	842	1,260	1,260	50.00%
Tuition Reimbursement	936	5,000	5,000	-	5,000	0.00%
Professional Services	26,093	32,000	32,000	32,000	82,000	156.25%
Advertising Services	1,720	2,500	2,500	2,500	2,500	0.00%
Postage	142	350	350	350	350	0.00%
Telephone (Voice and Fax)	470	373	373	1,556	1,556	317.16%
Emp Service Awards & Recognition	6,895	12,000	19,219	12,000	12,000	0.00%
Travel & Training	2,560	6,400	5,500	6,400	6,400	0.00%
Operating Expenses	9,948	15,000	15,900	15,000	15,000	0.00%
Dues & Association Membership	438	800	800	1,000	1,000	25.00%
Office Supplies	1,399	2,000	2,000	2,000	2,000	0.00%
Total Operating Expenditures	\$ 299,296	331,482	339,909	334,755	386,542	16.61%

COMMISSIONER OF REVENUE

	2020 ACTUAL	2021 * ORIG BUD	2021 AMENDED	2022 REQUESTS	2022 * PROPOSED	PCT * CHANGE
Salaries and Wages	\$ 447,513	450,608	454,948	493,247	493,247	9.46%
Part-Time Salaries	11,948	13,665	13,665	-	-	-100.00%
FICA (SS & Medicare)	33,733	35,517	35,843	37,734	37,734	6.24%
VRS - Retirement Benefits	44,916	47,611	48,072	52,275	52,275	9.80%
Hospital/Medical Plans	98,491	94,547	94,844	114,137	114,137	20.72%
Group Life Insurance	5,897	6,039	6,097	6,610	6,610	9.46%
Deferred Comp	3,465	3,360	3,368	3,780	3,780	12.50%
Maintenance Service Contracts	4,990	5,500	5,500	6,000	6,000	9.09%
Postage	4,823	5,400	5,400	5,400	5,400	0.00%
Telephone (Voice and Fax)	932	895	895	895	895	0.00%
Travel & Training	3,137	5,400	5,400	5,400	5,400	0.00%
Dues & Association Memberships	860	900	900	900	900	0.00%
Office Supplies	2,946	5,800	6,493	5,800	5,800	0.00%
Copier Lease	3,577	3,517	3,517	3,517	2,335	-33.61%
Copier Service/Supply Contract	-	-	-	-	1,200	100.00%
Books/Subscriptions	9,126	12,200	12,200	13,400	13,400	9.84%
Total Operating Expenditures	\$ 676,354	690,959	697,142	749,095	749,113	8.42%

REAL ESTATE ASSESSMENT

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

TREASURER

	2020 ACTUAL	2021 * ORIG BUD	2021 AMENDED	2022 REQUESTS	2022 * PROPOSED	PCT * CHANGE
Salaries and Wages	\$ 414,944	416,725	422,477	419,611	419,611	0.69%
Overtime	1,050	1,500	1,500	-	-	-100.00%
Part-Time Salaries	32,083	40,049	40,367	40,049	40,049	0.00%
FICA (SS & Medicare)	32,832	35,058	35,514	35,164	35,164	0.30%
VRS - Retirement Benefits	41,177	43,563	44,168	44,165	44,165	1.38%
Hospital/Medical Plans	74,638	72,129	72,578	91,719	91,719	27.16%
Group Life Insurance	5,459	5,585	5,662	5,623	5,623	0.68%
Deferred Comp	2,940	2,940	2,957	2,520	2,520	-14.29%
Bank Fees	44,271	1,000	1,000	50,000	50,000	4900.00%
Maintenance Service Contracts	4,698	5,800	5,800	5,800	5,800	0.00%
Advertising Services	1,073	3,290	3,290	3,290	3,290	0.00%
DMV Stop Program Fees	19,375	48,000	48,000	48,000	48,000	0.00%
Postage	80,910	85,700	85,700	85,700	85,700	0.00%
Telephone (Voice and Fax)	1,645	1,599	1,599	1,599	1,599	0.00%
Lease/Rental of Equipment	1,780	1,680	1,680	1,680	1,680	0.00%
Travel & Training	1,115	5,000	3,371	5,000	5,000	0.00%
Operating Expenses	-	500	500	500	500	0.00%
Due & Association Membership	1,285	2,000	2,000	2,000	2,000	0.00%
Office Supplies	23,557	22,500	22,500	22,500	22,500	0.00%
Copier Lease	3,205	3,145	3,145	3,145	2,335	-25.76%
Copier Service/Supply Contract	-	-	-	-	1,200	0.00%
Items for Resale	2,759	3,500	3,500	3,500	3,500	0.00%
Total Operating Expenditures	\$ 790,796	801,263	807,308	871,565	871,955	8.82%

BUDGET & FINANCE

	2020 ACTUAL	2021 * ORIG BUD	2021 AMENDED	2022 REQUESTS	2022 * PROPOSED	PCT * CHANGE
Salaries and Wages	\$ 451,363	505,063	487,157	521,005	501,404	-0.72%
Overtime	225	-	-	-	-	0.00%
FICA (SS & Medicare)	32,472	38,638	37,269	39,857	38,358	-0.72%
VRS - Retirement Benefits	45,841	54,488	52,168	56,378	54,175	-0.57%
Hospital/Medical Plans	88,357	102,753	83,163	106,856	106,856	3.99%
Group Life Insurance	5,905	6,743	6,535	6,982	6,719	-0.36%
Deferred Comp	2,730	3,360	2,940	2,100	2,100	-37.50%
Professional Services	14,375	23,184	37,238	29,530	44,530	92.07%
Postage	3,285	4,000	4,000	4,000	4,000	0.00%
Telephone (Voice and Fax)	1,110	746	1,897	2,666	2,666	257.37%
Travel & Training	4,788	15,025	15,725	15,025	15,025	0.00%
Dues & Association Memberships	837	750	750	780	780	4.00%
Office Supplies	4,552	5,000	5,977	5,977	5,000	0.00%
Copier Lease	2,679	2,679	2,679	2,679	2,423	-9.56%
Copier Service/Supply Contract	-	-	-	-	1,200	0.00%
Books/Subscriptions	135	500	500	500	500	0.00%
Total Operating Expenditures	\$ 658,654	762,929	737,998	794,335	785,736	2.99%

PURCHASING

	2020 ACTUAL	2021 * ORIG BUD	2021 AMENDED	2022 REQUESTS	2022 * PROPOSED	PCT * CHANGE
Salaries And Wages	\$ 79,981	79,981	118,648	128,981	128,981	61.26%
FICA (SS & Medicare)	6,326	6,119	9,077	9,868	9,868	61.27%
VRS - Retirement Benefits	8,470	8,990	13,337	14,498	14,498	61.27%
Medical/Dental Plans	-	-	19,590	8,556	8,556	100.00%
Group Life Insurance	1,048	1,072	1,692	1,729	1,729	61.29%
Deferred Comp	420	420	840	840	840	100.00%
Telephone (Voice And Fax)	17	-	-	-	-	0.00%
Travel & Training	672	2,500	2,250	2,500	2,500	0.00%
Dues & Association Memberships	215	250	250	250	250	0.00%
Office Supplies	12	150	400	150	150	0.00%
Total Operating Expenditures	\$ 97,162	99,482	166,084	167,372	167,372	68.24%

REGISTRAR

	2020 ACTUAL	2021 * ORIG BUD	2021 AMENDED	2022 REQUESTS	2022 * PROPOSED	PCT * CHANGE
Salaries And Wages	\$ 103,227	103,227	104,088	105,293	105,293	2.00%
Overtime	126	-	-	-	-	0.00%
Part-Time Salaries	31,349	51,059	51,059	41,059	41,000	-19.70%
Compensation	48,910	38,000	38,000	8,852	38,000	0.00%
FICA (SS & Medicare)	9,882	11,803	11,869	11,873	11,873	0.59%
VRS - Retirement Benefits	9,982	10,540	10,628	10,751	10,751	2.00%
Hospital/Medical Plans	31,549	30,974	30,974	30,974	30,974	0.00%
Group Life Insurance	1,352	1,384	1,396	1,411	1,411	1.95%
Deferred Comp	420	420	420	420	420	0.00%
Repairs & Maintenance	6,248	9,000	9,000	14,150	14,150	57.22%
Advertising Services	466	1,000	1,155	1,000	1,000	0.00%
Utilities	2,914	4,130	4,130	4,130	4,130	0.00%
Postage	3,522	7,000	7,000	7,000	7,000	0.00%
Telephone (Voice and Fax)	479	464	464	464	464	0.00%
Lease/Rental of Equipment	-	1,600	1,600	1,600	1,600	0.00%
Lease/Rental of Buildings	2,000	1,400	1,400	2,100	2,100	50.00%
Travel & Training	2,114	6,500	6,500	6,500	6,500	0.00%
Operating Expenses	26,104	30,000	30,132	30,000	30,000	0.00%
Dues & Association Memberships	180	500	500	500	500	0.00%
Office Supplies	1,977	4,000	4,000	4,000	4,000	0.00%
Copier Lease	2,772	2,712	2,712	2,700	2,268	-16.37%
Copier Service/Supply Contract	-	-	-	-	1,200	100.00%
PPE & Safety ***	147	-	-	-	-	0.00%
Equipment/Machinery	-	2,000	2,000	50,000	50,000	2400.00%
Total Operating Expenditures	\$ 285,720	317,713	319,027	334,777	364,634	14.77%

CIRCUIT COURT

	2020 ACTUAL	2021 * ORIG BUD	2021 AMENDED	2022 REQUESTS	2022 * PROPOSED	PCT * CHANGE
Salaries And Wages	\$ 46,632	46,633	47,022	47,567	47,567	2.00%
Overtime	336	-	-	-	-	0.00%
Compensation	3,510	4,400	4,400	4,400	4,400	0.00%
FICA (SS & Medicare)	3,231	3,568	3,598	3,639	3,639	1.99%
VRS - Retirement Benefits	4,603	4,855	4,895	4,952	4,952	2.00%
Hospital/Medical Plans	15,774	15,487	15,487	15,487	15,487	0.00%
Group Life Insurance	611	625	630	638	638	2.08%
Deferred Comp	420	420	420	420	420	0.00%
Telephone (Voice and Fax)	311	299	299	299	299	0.00%
Travel & Training	-	500	500	200	200	-60.00%
Dues & Association Memberships	-	500	500	200	200	-60.00%
Office Supplies	243	400	400	1,000	1,000	150.00%
Total Operating Expenditures	\$ 75,671	77,687	78,151	78,802	78,802	1.44%

GENERAL DISTRICT COURT

	2020 ACTUAL	2021 * ORIG BUD	2021 AMENDED	2022 REQUESTS	2022 * PROPOSED	PCT * CHANGE
Other Compensation	\$ -	2,820	2,820	3,000	3,000	6.38%
Court Appt Public Defender	2,198	7,500	7,500	15,000	15,000	100.00%
Telephone (Voice and Fax)	1,364	1,361	1,361	1,361	1,361	0.00%
Operating Expenses	1,403	2,000	2,000	2,500	2,500	25.00%
Dues & Association Membership	100	100	100	100	100	0.00%
Office Supplies	439	750	750	750	750	0.00%
Copier Lease	2,823	2,850	2,850	2,850	2,335	-18.07%
Copier Service/Supply Contract	-	-	-	-	1,200	100.00%
Total Operating Expenditures	\$ 8,327	17,381	17,381	25,561	26,246	51.00%

WESTERN TIDEWATER COMM CORRECTNS

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

JUVENILE ACCOUNTABILITY PROGRAM

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

JUVENILE & DOMESTIC RELATION COURT

	2020 ACTUAL	2021 * ORIG BUD	2021 AMENDED	2022 REQUESTS	2022 * PROPOSED	PCT * CHANGE
Other Compensation	\$ -	2,140	2,140	3,000	2,140	0.00%
Repairs & Maintenance	-	240	240	240	240	0.00%
Court Appointed Public Defender	-	500	500	500	500	0.00%
Postage	448	540	1,340	620	620	14.81%
Telephone (Voice and Fax)	1,156	1,157	1,157	1,157	1,157	0.00%
Lease/Rental of Equipment	-	-	-	2,600	-	0.00%
Travel & Training	-	2,000	2,000	2,000	2,000	0.00%
Dues & Association Membership	235	450	450	450	450	0.00%
Office Supplies	749	2,000	1,200	2,000	2,000	0.00%
Copier Lease	2,547	2,600	2,600	2,600	2,268	-12.77%
Copier Service/Supply Contract	-	-	-	-	1,200	100.00%
Total Operating Expenditures	\$ 5,134	11,627	11,627	15,167	12,575	8.15%

CLERK OF THE CIRCUIT COURT

	2020 ACTUAL	2021 * ORIG BUD	2021 AMENDED	2022 REQUESTS	2022 * PROPOSED	PCT * CHANGE
Salaries and Wages	\$ 328,403	361,577	365,909	353,920	356,254	-1.47%
Overtime	1,033	-	-	-	-	0.00%
FICA (SS & Medicare)	23,458	27,108	27,424	27,075	27,254	0.54%
VRS - Retirement Benefits	31,881	34,488	34,944	37,238	37,495	8.72%
Hospital/Medical Plans	71,648	85,641	86,292	89,744	70,154	-18.08%
Group Life Insurance	4,281	4,828	4,886	4,743	4,774	-1.12%
Deferred Comp	2,450	2,800	2,823	2,940	2,940	5.00%
Legal Services-Jurors	7,113	8,722	9,692	17,920	17,920	105.46%
Professional Services	485	-	-	-	-	0.00%
TTF Professional Services	28,857	27,900	27,900	31,450	31,450	12.72%
Repairs & Maintenance	-	500	500	500	500	0.00%
Maintenance Service Contracts	7,844	10,000	10,000	10,000	10,000	0.00%
Postage	5,037	4,520	4,520	6,520	6,520	44.25%
Telephone (Voice and Fax)	1,415	1,410	1,410	1,410	2,010	42.55%
Travel & Training	139	1,000	1,000	1,000	1,000	0.00%
Dues & Association Membership	520	600	600	600	600	0.00%
Office Supplies	4,678	7,300	7,884	7,300	7,300	0.00%
Copier Lease	3,959	3,989	3,989	3,989	2,268	-43.14%
Copier Service/Supply Contract	-	-	-	-	1,200	100.00%
Equipment/Machinery	4,770	-	-	-	-	0.00%
Audit Fees	-	2,900	2,900	2,500	2,500	-13.79%
Total Operating Expenditures	\$ 527,971	585,283	592,673	598,849	582,139	-0.54%

FIFTH DISTRICT COURT SERVICES

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

COMMONWEALTH ATTORNEY

	2020 ACTUAL	2021 * ORIG BUD	2021 AMENDED	2022 REQUESTS	2022 * PROPOSED	PCT * CHANGE
Salaries and Wages	\$ 549,913	549,913	558,106	560,301	571,651	3.95%
Part-Time Salaries	11,668	11,370	11,370	-	-	-100.00%
FICA (SS & Medicare)	40,763	42,939	43,551	42,863	43,732	1.85%
VRS - Retirement Benefits	54,291	57,431	58,287	58,774	60,027	4.52%
Hospital/Medical Plans	104,604	105,581	106,635	98,650	98,650	-6.56%
Group Life Insurance	7,204	7,369	7,478	7,509	7,661	3.96%
Deferred Comp	2,520	2,520	2,547	2,520	2,520	0.00%
Maintenance Service Contracts	4,582	7,635	7,635	7,685	7,685	0.65%
Telephone (Voice and Fax)	3,284	3,500	3,724	4,381	4,381	25.17%
Travel & Training	5,043	6,750	6,750	6,750	6,750	0.00%
Dues & Association Membership	4,611	5,250	5,250	5,250	5,250	0.00%
Office Supplies	4,194	4,250	4,250	4,250	4,250	0.00%
Copier Lease	4,293	4,293	4,293	4,250	2,268	-47.17%
Copier Service/Supply Contract	-	-	-	-	1,200	100.00%
Equipment/Machinery	7,591	8,000	8,000	4,500	4,500	-43.75%
Total Operating Expenditures	\$ 804,559	816,801	827,876	807,683	820,525	0.46%

SHERIFF

	2020 ACTUAL	2021 * ORIG BUD	2021 AMENDED	2022 REQUESTS	2022 * PROPOSED	PCT * CHANGE
Salaries and Wages	\$ 2,676,106	2,730,871	2,770,990	2,860,892	2,860,892	4.76%
Overtime	185,581	225,000	225,000	225,000	200,000	-11.11%
Part-Time Salaries	84,736	131,602	132,798	131,602	120,000	-8.82%
FICA (SS & Medicare)	212,749	236,192	239,266	246,139	246,139	4.21%
VRS - Retirement Benefits	256,889	279,032	283,127	291,965	291,965	4.63%
Hospital/Medical Plans	613,635	630,452	634,392	665,179	665,179	5.51%
Group Life Insurance	34,738	36,552	37,089	38,248	38,248	4.64%
Deferred Comp	18,620	19,320	19,457	20,580	20,580	6.52%
Uniforms Taxable	3,264	4,000	4,000	4,000	4,000	0.00%
Professional Services	2,660	8,700	8,700	8,700	8,700	0.00%
Repairs & Maintenance	3,547	6,148	6,148	6,148	6,148	0.00%
Maintenance Service Contracts	29,821	33,821	33,821	36,022	36,022	6.51%
Advertising Services	508	2,500	2,500	2,500	2,500	0.00%
Utilities	40,814	45,000	45,000	45,000	45,000	0.00%
Postage	1,467	2,000	2,000	2,000	2,000	0.00%
Telephone (Voice and Fax)	32,691	29,970	29,970	29,601	29,601	-1.23%
RMS Licenses	26,786	28,285	28,285	30,000	30,000	6.06%
Travel & Training	32,706	38,000	38,000	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	2,000	2,000	0.00%
Operating Expenses	33,499	52,200	49,941	56,325	56,325	7.90%
Dues & Association Memberships	4,126	7,185	7,185	7,185	7,185	0.00%
Office Supplies	10,081	13,000	13,000	13,000	13,000	0.00%
Equipment-Small<\$5k	14,384	18,630	28,559	8,700	8,700	-53.30%
Copier Lease	6,177	6,058	6,058	6,058	2,268	-62.56%
Copier Service/Supply Contract	-	-	-	-	1,200	100.00%
Computer Software	500	500	500	500	500	0.00%
Computer Hardware<\$5k	2,720	3,000	3,000	3,000	3,000	0.00%
Fleet	246,178	265,000	280,176	265,000	265,000	0.00%
Uniforms	34,539	59,670	78,497	78,497	78,497	31.55%
Capital Outlay	22,153	-	274,326	23,320	23,320	100.00%
Total Operating Expenditures	\$ 4,640,992	4,914,688	5,283,785	5,145,161	5,105,969	3.89%

EMERGENCY SERVICES

	2020 ACTUAL	2021 * ORIG BUD	2021 AMENDED	2022 REQUESTS	2022 * PROPOSED	PCT * CHANGE
Salaries and Wages	\$ 278,891	324,175	327,167	329,167	329,167	1.54%
Overtime	233	500	500	500	500	0.00%
FICA (SS & Medicare)	20,528	24,838	25,065	25,219	25,219	1.53%
VRS - Retirement Benefits	25,903	33,747	34,065	34,886	34,886	3.38%
Hospital/Medical Plans	48,984	67,676	67,824	59,120	59,120	-12.64%
Group Life Insurance	3,438	4,344	4,384	4,411	4,411	1.54%
Deferred Comp	1,830	3,260	3,264	3,260	3,260	0.00%
Uniforms Taxable	226	825	-	-	-	-100.00%
Maintenance Service Contracts	20,506	22,300	22,300	23,700	23,700	6.28%
Advertising Services	-	250	250	250	250	0.00%
Postage	2,041	3,680	3,680	3,680	3,680	0.00%
Telephone (Voice and Fax)	4,020	3,854	3,854	3,854	3,854	0.00%
Travel & Training	3,314	4,285	4,285	4,285	4,285	0.00%
RAD Emergency Program	-	-	-	25,000	-	0.00%
Dues & Association Membership	349	498	498	498	498	0.00%
Office Supplies	2,393	3,631	3,631	3,631	3,631	0.00%
Equipment-Small<\$5k	491	2,500	2,500	2,500	2,500	0.00%
Medical Supplies	351	-	-	-	-	0.00%
Medical Services	-	-	140	-	-	0.00%
Copier Lease	3,929	3,950	3,950	3,950	2,268	-42.58%
Copier Service/Supply Contract	-	-	-	-	1,200	100.00%
Computer Software <\$5k	180	200	200	200	200	0.00%
Fleet	986	4,000	4,000	4,000	4,000	0.00%
Uniforms	895	-	825	825	825	100.00%
Total Operating Expenditures	\$ 419,489	508,513	512,382	532,936	507,454	-0.21%

FIRE & RESCUE RESPONSE

	2020 ACTUAL	2021 * ORIG BUD	2021 AMENDED	2022 REQUESTS	2022 * PROPOSED	PCT * CHANGE
Salaries And Wages	\$ 1,020,868	1,195,706	1,221,841	1,452,289	1,379,824	15.40%
Overtime	100,665	126,180	163,423	126,180	126,180	0.00%
Holiday Pay	55,165	66,675	56,675	66,675	66,675	0.00%
Part-Time Salaries	1,022,951	874,290	854,290	724,290	799,290	-8.58%
Differential Pay	-	7,000	-	-	-	-100.00%
FICA (SS & Medicare)	162,887	178,377	180,340	181,262	181,456	1.73%
VRS - Retirement Benefits	100,478	124,473	127,194	151,184	143,640	15.40%
Medical/Dental Plans	249,027	323,468	326,040	386,691	357,306	10.46%
Group Life Insurance	13,336	16,023	16,373	19,461	18,490	15.40%
Deferred Comp	7,035	8,820	8,945	10,500	9,870	11.90%
Uniforms Taxable	11,923	250	-	-	-	-100.00%
Professional Services	7,959	8,000	8,355	8,743	8,743	9.29%
EMS Service Contracts	9,440	20,000	20,000	21,000	21,000	5.00%
Maintenance Service Contracts	14,961	23,035	23,035	24,708	24,708	7.26%
Utilities	635	800	800	800	800	0.00%
Utilities-Volunteer Depts	107,053	117,000	117,000	117,000	117,000	0.00%
FUEL-VOL DEPTS	-	-	-	-	57,000	100.00%
Telephone (Voice And Fax)	14,795	15,264	15,264	17,064	17,064	11.79%
Volunteer Dept-Insurance	195,203	211,313	211,313	211,313	211,313	0.00%
Travel & Training	6,786	11,820	11,820	11,820	11,820	0.00%
Four-4-Life EMS Support	35,122	40,000	47,137	40,000	40,000	0.00%
Hampton Roads Planning Distric	-	5,865	5,865	5,865	5,865	0.00%
Fire Programs Fund Expense	82,347	84,000	100,665	93,579	93,579	11.40%
Contribution Carrollton VFR	237,168	169,600	182,801	169,600	162,600	-4.13%
Contribution-Carrsville VFR	113,838	118,600	125,100	118,600	94,186	-20.59%
Contribution RushmereVF	58,700	63,100	67,100	63,100	63,500	0.63%
Contribution Smithfield VF	162,850	228,000	242,000	191,000	197,744	-13.27%
Contribution Windsor VF	102,500	127,500	136,000	127,500	167,300	31.22%
Contribution IOWVR	197,000	210,000	219,500	210,000	210,000	0.00%
Contribution Windsor VR	53,500	53,500	54,750	53,500	37,398	-30.10%
Contribution State Forrestry	10,093	10,093	10,093	10,093	10,093	0.00%
Dues & Association Memberships	5,827	-	-	-	-	0.00%
Office Supplies	362	425	70	425	425	0.00%
Medical Supplies	40,824	20,850	55,070	30,850	30,850	47.96%
Medical Services	6,183	8,800	8,800	8,800	8,800	0.00%
Fleet	5,041	4,500	4,500	4,500	4,500	0.00%
Uniforms	749	14,250	14,500	14,500	14,500	1.75%
PPE & Safety	9,448	10,000	10,000	10,000	10,000	0.00%
Capital Outlay	-	-	318,997	-	-	0.00%
Total Operating Expenditures	\$ 4,222,719	4,497,577	4,965,656	4,682,892	4,703,519	4.58%

WESTERN TIDEWATER REGIONAL JAIL

	2020 ACTUAL	2021 * ORIG BUD	2021 AMENDED	2022 REQUESTS	2022 * PROPOSED	PCT * CHANGE
Professional Services	\$ 1,074,415	1,293,333	1,293,333	1,293,333	1,293,333	0.00%
Total Operating Expenditures	\$ 1,074,415	1,293,333	1,293,333	1,293,333	1,293,333	0.00%

INSPECTIONS

	2020 ACTUAL	2021 * ORIG BUD	2021 AMENDED	2022 REQUESTS	2022 * PROPOSED	PCT * CHANGE
Salaries and Wages	\$ 291,336	308,770	315,888	423,485	423,485	37.15%
FICA (SS & Medicare)	20,572	23,621	24,139	32,397	32,397	37.15%
VRS - Retirement Benefits	28,182	32,704	33,465	45,458	45,458	39.00%
Hospital/Medical Plans	69,023	75,882	77,147	119,515	119,515	57.50%
Group Life Insurance	3,739	4,138	4,233	5,675	5,675	37.14%
Deferred Comp	1,478	1,680	1,718	2,940	2,940	75.00%
Uniforms Taxable	125	1,916	1,916	2,266	2,266	18.27%
Professional Services	18,500	15,000	15,000	15,000	15,000	0.00%
Postage	133	600	600	600	600	0.00%
Telephone (Voice and Fax)	2,480	3,431	3,431	3,432	3,771	9.91%
Travel & Training	434	5,000	5,000	5,000	5,000	0.00%
Tolls & Parking	-	50	50	50	50	0.00%
Dues & Association Membership	781	1,400	1,400	1,400	1,400	0.00%
Office Supplies	1,662	2,500	2,568	3,500	3,500	40.00%
Copier Lease	2,356	2,365	2,365	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	12,922	12,922	0.00%
Books/Subscriptions	243	4,550	4,550	4,550	4,550	0.00%
Equipment/Machinery	6,530	15,570	15,570	18,070	18,070	16.06%
Total Operating Expenditures	\$ 453,480	512,099	521,962	698,625	700,164	36.72%

ANIMAL CONTROL

	2020 ACTUAL	2021 * ORIG BUD	2021 AMENDED	2022 REQUESTS	2022 * PROPOSED	PCT * CHANGE
Salaries and Wages	\$ 224,080	252,053	253,660	248,824	248,824	-1.28%
Overtime	27,654	20,909	20,909	35,909	31,000	48.26%
Part-Time Salaries	11,276	20,100	20,100	20,100	20,100	0.00%
FICA (SS & Medicare)	18,877	22,420	22,543	23,320	23,320	4.01%
VRS - Retirement Benefits	22,154	27,611	27,783	26,780	26,780	-3.01%
Hospital/Medical Plans	77,955	101,128	101,128	81,538	81,538	-19.37%
Group Life Insurance	2,912	3,378	3,400	3,335	3,335	-1.27%
Deferred Comp	1,715	2,100	2,100	1,680	1,680	-20.00%
Repairs & Maintenance	2,343	2,380	2,380	-	2,380	0.00%
Advertising Services	-	1,100	1,100	-	1,100	0.00%
Veterinarian Services	52,908	55,000	55,000	-	55,000	0.00%
Utilities	16,106	22,000	22,000	22,000	22,000	0.00%
Postage	-	140	140	-	140	0.00%
Telephone (Voice and Fax)	1,419	1,418	1,418	1,418	1,418	0.00%
Travel & Training	650	3,000	3,000	-	3,000	0.00%
Operating Expenses	31,643	31,800	32,280	-	31,800	0.00%
Dues & Association Memberships	-	120	120	-	120	0.00%
Office Supplies	1,401	2,000	2,000	-	2,125	6.25%
Equipment-Small<\$5k	7,813	1,000	1,000	-	1,000	0.00%
Copier Lease	1,971	2,125	2,125	-	2,125	0.00%
Fleet	21,983	21,696	21,696	-	21,696	0.00%
Uniforms	2,590	3,000	3,000	-	3,000	0.00%
Total Operating Expenditures	\$ 527,450	596,478	598,882	464,904	583,481	-2.18%

PUBLIC WORKS ADMINISTRATION

	2020 ACTUAL	2021 * ORIG BUD	2021 AMENDED	2022 REQUESTS	2022 * PROPOSED	PCT * CHANGE
Salaries and Wages	\$ 193,576	193,576	197,017	197,450	197,450	2.00%
FICA (SS & Medicare)	13,901	14,809	14,932	15,105	15,105	2.00%
FICA *	-	-	126	-	-	0.00%
VRS - Retirement Benefits	19,106	20,152	20,510	20,555	20,555	2.00%
Hospital/Medical Plans	47,323	46,461	47,074	46,461	46,461	0.00%
Group Life Insurance	2,536	2,594	2,640	2,646	2,646	2.00%
Deferred Comp	805	840	841	840	840	0.00%
Utilities	4,067	5,200	5,200	5,200	5,200	0.00%
Postage	4	75	75	75	75	0.00%
Telephone (Voice and Fax)	995	982	982	982	982	0.00%
Travel & Training	-	250	250	250	250	0.00%
P Card Suspense	-	1	1	1	1	0.00%
Dues & Association Membership	1,674	-	-	-	-	0.00%
Office Supplies	901	1,500	1,500	1,500	1,500	0.00%
Copier Lease	1,487	1,456	1,456	1,456	1,134	-22.12%
Copier Service/Supply Contract	-	-	-	-	650	100.00%
Fleet	9,719	11,480	11,480	11,480	11,480	0.00%
Total Operating Expenditures	\$ 296,093	299,376	304,084	304,001	304,329	1.65%

PUBLIC WORKS - CAPITAL PROGRAMS & INSPCTNS

	2020 ACTUAL	2021 * ORIG BUD	2021 AMENDED	2022 REQUESTS	2022 * PROPOSED	PCT * CHANGE
Salaries And Wages	\$ 49,945	49,945	50,361	50,945	50,945	2.00%
FICA (SS & Medicare)	3,599	3,821	3,853	3,897	3,897	1.99%
VRS - Retirement Benefits	4,930	5,200	5,243	5,304	5,304	2.00%
Medical/Dental Plans	14,207	13,939	13,939	13,939	13,939	0.00%
Group Life Insurance	654	670	676	683	683	1.94%
Uniforms Taxable	117	-	-	-	-	0.00%
Telephone (Voice And Fax)	1,213	1,205	1,205	1,205	1,205	0.00%
Travel & Training	179	800	800	800	800	0.00%
Operating Expenses	41	400	400	400	400	0.00%
Fuel	6,161	4,783	4,783	4,783	4,783	0.00%
PPE & Safety	-	800	800	800	800	0.00%
Total Operating Expenditures	\$ 81,045	81,563	82,060	82,756	82,756	1.46%

PUBLIC WORKS - REFUSE

	2020 ACTUAL	2021 * ORIG BUD	2021 AMENDED	2022 REQUESTS	2022 * PROPOSED	PCT * CHANGE
Salaries and Wages	\$ 345,130	345,246	350,448	358,696	358,696	3.90%
Overtime	16,877	10,664	11,637	10,664	10,664	0.00%
Part-Time Salaries	392,144	397,903	398,947	397,903	397,903	0.00%
FICA (SS & Medicare)	55,831	57,667	58,197	58,696	58,696	1.78%
VRS - Retirement Benefits	35,326	37,381	37,932	38,803	38,803	3.80%
Hospital/Medical Plans	97,969	96,172	97,397	107,206	107,206	11.47%
Group Life Insurance	4,523	4,627	4,697	4,807	4,807	3.89%
Deferred Comp	3,360	3,360	4,123	3,360	3,360	0.00%
Uniforms Taxable	4,571	4,500	-	-	-	-100.00%
Repairs & Maintenance	52,355	55,000	58,252	50,000	50,000	-9.09%
Contracted Services	14,489	15,200	15,792	15,200	15,200	0.00%
Purchased Services-SPSA	1,154,668	1,184,100	1,184,100	1,392,600	1,392,600	17.61%
Utilities	17,344	17,000	17,000	17,000	17,000	0.00%
Telephone (Voice and Fax)	5,100	5,219	5,219	6,758	6,758	29.49%
Travel & Training	955	4,790	4,790	4,790	4,790	0.00%
Operating Expenses	4,617	4,052	5,362	9,052	9,052	123.40%
Landfill Post-Closure Cost	93,039	190,000	264,976	190,000	190,000	0.00%
Dues & Association Membership	82	844	844	699	699	-17.18%
Equipment-Small<\$5k	6,002	-	300	-	-	0.00%
Fleet	172,196	200,000	227,567	200,000	200,000	0.00%
Uniforms	-	-	4,500	4,500	4,500	100.00%
PPE & Safety	900	3,500	3,500	6,700	6,700	91.43%
Total Operating Expenditures	\$ 2,477,478	2,637,225	2,755,580	2,877,434	2,877,434	9.11%

PUBLIC WORKS - BLDGS & GROUNDS

	2020 ACTUAL	2021 * ORIG BUD	2021 AMENDED	2022 REQUESTS	2022 * PROPOSED	PCT * CHANGE
Salaries and Wages	\$ 410,782	421,210	424,723	437,953	437,953	3.97%
Overtime	7,906	6,000	6,575	6,000	6,000	0.00%
Part-Time Salaries	158,649	160,174	188,563	160,174	160,174	0.00%
FICA (SS & Medicare)	42,343	44,935	47,420	46,216	46,216	2.85%
VRS - Retirement Benefits	41,667	45,487	45,864	46,989	46,989	3.30%
Hospital/Medical Plans	115,407	115,762	115,762	127,146	127,146	9.83%
Group Life Insurance	5,381	5,645	5,692	5,869	5,869	3.97%
Deferred Comp	2,800	2,940	2,940	2,940	2,940	0.00%
Uniforms Taxable	7,989	8,000	-	-	-	-100.00%
Repairs & Maintenance	164,933	206,000	214,790	206,000	206,000	0.00%
Maintenance Service Contracts	97,729	111,000	182,190	111,000	111,000	0.00%
Generator Maintenance Program	14,083	22,000	28,981	22,000	22,000	0.00%
Contracted Services	19,421	-	-	-	-	0.00%
Utilities	205,942	204,300	204,300	204,300	204,300	0.00%
Telephone (Voice and Fax)	10,745	9,621	9,621	11,310	11,310	17.56%
Travel & Training	-	2,910	2,910	2,910	2,910	0.00%
P Card Suspense	-	1	1	1	1	0.00%
Equipment-Small<\$5k	6,737	4,900	5,900	4,900	4,900	0.00%
Fleet	23,530	24,240	24,240	24,240	24,240	0.00%
Uniforms	-	-	8,000	8,000	8,000	100.00%
PPE & Safety	-	15,763	15,763	15,763	15,763	0.00%
Operating Supplies	28,995	20,604	38,922	20,604	20,604	0.00%
County Signage	5,450	5,000	5,000	5,000	5,000	0.00%
Capital Outlay Additions	-	-	46,440	-	-	0.00%
Capital Outlay	-	5,100	5,100	5,100	5,100	0.00%
Total Operating Expenditures	\$ 1,370,489	1,441,592	1,629,697	1,474,415	1,474,415	2.28%

PUBLIC WORKS - TRANSPORTATION

	2020 ACTUAL	2021 * ORIG BUD	2021 AMENDED	2022 REQUESTS	2022 * PROPOSED	PCT * CHANGE
Salaries And Wages	\$ 106,072	112,307	113,243	114,554	114,554	2.00%
Other Compensation	100	200	200	-	-	-100.00%
FICA (SS & Medicare)	7,367	8,592	8,664	8,763	8,763	1.99%
VRS - Retirement Benefits	10,427	11,692	11,789	11,925	11,925	1.99%
Hospital/Medical Plans	25,039	28,146	28,146	28,146	28,146	0.00%
Group Life Insurance	1,384	1,505	1,518	1,536	1,536	2.06%
Deferred Comp	665	840	840	840	840	0.00%
Professional Services	41,727	50,000	71,261	50,000	50,000	0.00%
Advertising	-	400	400	400	400	0.00%
Utilities	59,451	59,500	59,500	59,500	59,500	0.00%
Postage	48	200	200	200	200	0.00%
Telephone (Voice And Fax)	865	879	879	879	879	0.00%
Travel & Training	(20)	1,340	1,340	1,340	1,340	0.00%
Operating Expenses	148	-	-	-	-	0.00%
Office Supplies	1,122	400	400	400	400	0.00%
Computer Software <\$5k	360	360	360	360	360	0.00%
PPE & Safety	-	200	200	200	200	0.00%
Total Operating Expenditures	\$ 254,755	276,561	298,940	279,043	279,043	0.90%

PARKS & RECREATION

	2020 ACTUAL	2021 * ORIG BUD	2021 AMENDED	2022 REQUESTS	2022 * PROPOSED	PCT * CHANGE
Salaries and Wages	\$ 168,091	168,091	169,522	171,455	171,455	2.00%
Overtime	5,924	1,000	1,000	1,700	1,700	70.00%
FICA (SS & Medicare)	13,085	12,936	13,045	13,247	13,247	2.40%
VRS - Retirement Benefits	17,801	18,894	19,055	19,272	19,272	2.00%
Hospital/Medical Plans	24,492	24,043	24,043	24,043	24,043	0.00%
Group Life Insurance	2,202	2,253	2,272	2,298	2,298	2.00%
Deferred Comp	1,260	1,260	1,260	1,260	1,260	0.00%
Uniforms Taxable	209	225	-	-	-	-100.00%
Postage	295	500	500	500	500	0.00%
Telephone (Voice and Fax)	4,260	4,383	4,383	4,383	4,383	0.00%
Travel & Training	6,334	6,755	6,755	6,955	6,955	2.96%
Dues & Association Membership	991	1,128	1,128	1,000	1,000	-11.35%
Office Supplies	3,370	5,000	5,425	4,000	4,000	-20.00%
Copier Lease	6,665	7,674	7,674	7,674	4,536	-40.89%
Copier Service/Supply Contract	-	-	-	-	2,400	100.00%
Uniforms	-	-	225	200	200	100.00%
Books/Subscriptions	49	100	100	100	100	0.00%
Total Operating Expenditures	\$ 255,027	254,242	256,387	258,087	257,349	1.22%

PARKS & RECREATION - PROGRAMS

	2020 ACTUAL	2021 * ORIG BUD	2021 AMENDED	2022 REQUESTS	2022 * PROPOSED	PCT * CHANGE
Salaries And Wages	\$ 209,487	209,487	213,345	213,680	213,680	2.00%
Overtime	1,603	-	-	1,800	1,800	100.00%
Part-Time Salaries	88,597	111,482	111,482	124,561	124,561	11.73%
Other Compensation	3,850	6,600	6,600	6,600	6,600	0.00%
FICA (SS & Medicare)	22,673	24,554	24,848	25,952	25,952	5.69%
VRS - Retirement Benefits	21,193	22,405	22,822	22,853	22,853	2.00%
Medical/Dental Plans	33,210	32,599	32,778	52,189	52,189	60.09%
Group Life Insurance	2,744	2,808	2,859	2,864	2,864	1.99%
Deferred Comp	1,260	1,260	3,077	1,260	1,260	0.00%
Uniforms Taxable	-	350	-	-	-	-100.00%
Marketing	6,814	14,350	14,350	14,350	14,350	0.00%
Utilities	39,691	45,000	45,000	45,000	45,000	0.00%
Telephone (Voice And Fax)	2,386	2,309	2,309	2,309	2,309	0.00%
Lease/Rental of Buildings	-	1	1	-	1	0.00%
Travel & Training	8,626	7,477	7,477	7,477	7,477	0.00%
Contribution-Smfd Ballpark	50,000	50,000	50,000	-	-	-100.00%
Special Events	18,811	32,800	37,800	41,875	41,875	27.67%
Dues & Association Memberships	1,808	2,150	2,223	2,150	2,150	0.00%
Equipment-Small<\$5k	-	5,200	5,200	5,200	5,200	0.00%
Uniforms	-	-	350	350	350	100.00%
Athletics	19,896	72,458	83,421	72,458	72,458	0.00%
Camps	20,912	31,196	31,686	31,196	31,196	0.00%
Instuctor Led Classes	4,834	17,627	17,627	17,627	17,627	0.00%
Recreation (Gym, etc.)	8,282	13,425	13,501	13,425	13,425	0.00%
Senior Adult Programming	17,381	31,368	31,398	31,368	31,868	1.59%
Windsor Center	2,057	10,240	10,288	10,240	10,240	0.00%
Total Operating Expenditures	\$ 586,114	747,146	770,442	746,784	747,285	0.02%

PARKS & RECREATION - GATEWAYS & GROUNDS

	2020 ACTUAL	2021 * ORIG BUD	2021 AMENDED	2022 REQUESTS	2022 * PROPOSED	PCT * CHANGE
Salaries And Wages	\$ 438,752	446,650	452,930	479,038	451,528	1.09%
Overtime	38,887	26,137	26,137	28,000	28,000	7.13%
Part-Time Salaries	-	-	-	-	16,934	100.00%
FICA (SS & Medicare)	34,071	36,169	36,627	38,788	37,980	5.01%
VRS - Retirement Benefits	45,062	48,469	49,141	52,564	49,434	1.99%
Medical/Dental Plans	134,818	128,771	129,908	183,088	163,498	26.97%
Group Life Insurance	5,756	5,981	6,066	6,419	6,046	1.09%
Deferred Comp	4,900	5,040	5,070	5,460	5,040	0.00%
Uniforms Taxable	6,225	6,300	-	-	-	-100.00%
Professional Services	3,177	-	-	-	-	0.00%
Repairs & Maintenance	19,205	30,000	31,840	30,000	30,000	0.00%
Roadway Beautification	1,025	1,500	1,500	1,500	1,500	0.00%
Telephone (Voice And Fax)	2,476	2,425	2,425	2,425	2,425	0.00%
Lease/Rental of Equipment	7,012	8,000	8,000	8,000	8,000	0.00%
Lease/Rental of Buildings	-	1	1	-	-	-100.00%
Travel & Training	2,398	4,800	4,800	4,800	4,800	0.00%
Operating Expenses	-	-	-	53,000	-	0.00%
Dues & Association Memberships	470	800	800	800	800	0.00%
Fleet	32,514	50,480	50,480	50,480	50,480	0.00%
Uniforms	-	-	6,300	6,300	6,300	100.00%
PPE & Safety	2,233	6,000	6,040	6,450	6,450	7.50%
Operating Supplies	41,319	53,000	53,088	53,000	53,000	0.00%
Equipment/Machinery	-	-	-	23,750	23,750	100.00%
Capital Outlay	154,885	41,586	41,586	41,586	38,541	-7.32%
Total Operating Expenditures	\$ 975,185	902,109	912,739	1,075,448	984,506	9.13%

BLACKWATER REGIONAL LIBRARY

	2020 ACTUAL	2021 * ORIG BUD	2021 AMENDED	2022 REQUESTS	2022 * PROPOSED	PCT * CHANGE
Other Compensation	\$ 1,550	2,500	2,500	-	2,500	0.00%
Utilities	29,484	34,400	34,400	34,400	34,400	0.00%
Contributions-BlkwtrLibrary	806,748	833,737	833,737	854,590	854,590	2.50%
Total Operating Expenditures	\$ 837,782	870,637	870,637	888,990	891,490	2.40%

PLANNING & ZONING

	2020 ACTUAL	2021 * ORIG BUD	2021 AMENDED	2022 REQUESTS	2022 * PROPOSED	PCT * CHANGE
Salaries and Wages	\$ 579,660	617,458	623,894	555,841	555,841	-9.98%
Compensation	10,500	23,750	23,750	23,750	20,000	-15.79%
FICA (SS & Medicare)	41,536	47,236	47,717	42,522	42,522	-9.98%
VRS - Retirement Benefits	57,599	66,056	66,736	58,920	58,920	-10.80%
Hospital/Medical Plans	115,081	121,140	121,651	88,891	88,891	-26.62%
Group Life Insurance	7,473	8,274	8,360	7,449	7,449	-9.97%
Deferred Comp	3,772	4,200	4,207	2,100	2,100	-50.00%
Professional Services	70,272	40,000	49,480	45,000	45,000	12.50%
Advertising Services	9,747	13,000	13,000	13,000	13,000	0.00%
Postage	1,035	3,000	3,000	4,500	3,000	0.00%
Telephone (Voice and Fax)	3,005	2,667	2,863	4,725	4,725	77.17%
Travel & Training	2,623	5,900	5,900	5,900	5,900	0.00%
Tolls & Parking	-	-	-	70	70	100.00%
Operating Expenses	3,079	7,250	7,650	7,250	7,250	0.00%
Dues & Association Membership	3,160	2,900	2,900	2,900	2,900	0.00%
Office Supplies	3,265	5,000	5,065	5,000	5,000	0.00%
Copier Lease	4,239	4,209	4,209	4,209	1,369	-67.47%
Copier Service/Supply Contract	-	-	-	-	650	100.00%
Fleet	2,224	3,360	5,405	3,360	3,360	0.00%
Uniforms	142	250	250	250	250	0.00%
Total Operating Expenditures	\$ 918,412	975,650	996,037	875,637	868,197	-11.01%

ECONOMIC DEVELOPMENT

	2020 ACTUAL	2021 * ORIG BUD	2021 AMENDED	2022 REQUESTS	2022 * PROPOSED	PCT * CHANGE
Salaries and Wages	\$ 271,496	274,879	277,142	280,311	280,311	1.98%
FICA (SS & Medicare)	19,788	21,029	21,202	21,444	21,444	1.97%
VRS - Retirement Benefits	27,249	29,136	29,376	29,712	29,712	1.98%
Hospital/Medical Plans	64,411	63,223	63,223	63,223	63,223	0.00%
Group Life Insurance	3,557	3,684	3,714	3,757	3,757	1.98%
Deferred Comp	1,680	1,680	1,680	1,680	1,680	0.00%
Professional Services	3,285	10,000	10,000	10,000	10,000	0.00%
Advertising Services	-	500	500	500	500	0.00%
Marketing	23,321	48,178	52,199	46,908	46,908	-2.64%
Economic Development Incentive	63,110	130,000	1,886,480	1,455,603	500,000	284.62%
Postage	90	600	600	600	600	0.00%
Telephone (Voice and Fax)	2,406	2,990	2,990	3,290	3,290	10.03%
Travel & Training	6,180	17,000	17,000	19,145	17,000	0.00%
Tolls & Parking	166	275	275	275	275	0.00%
Program Grants	-	-	430,680	-	-	0.00%
Dues & Association Membership	41,573	47,881	47,881	48,954	48,954	2.24%
Office Supplies	1,101	2,500	2,774	2,500	2,500	0.00%
Copier Lease	3,565	3,505	3,505	3,505	2,268	-35.29%
Copier Service/Supply Contract	-	-	-	-	1,200	100.00%
Fleet	1,289	2,000	2,000	2,000	2,000	0.00%
Books/Subscriptions	241	150	150	202	202	34.67%
Total Operating Expenditures	\$ 534,508	659,210	2,853,371	1,993,609	1,035,824	57.13%

TOURISM

	2020 ACTUAL	2021 * ORIG BUD	2021 AMENDED	2022 REQUESTS	2022 * PROPOSED	PCT * CHANGE
Salaries and Wages	\$ 239,347	239,347	241,343	244,136	244,136	2.00%
Overtime	-	-	-	-	-	0.00%
Part-Time Salaries	40,658	52,733	52,778	52,733	52,733	0.00%
FICA (SS & Medicare)	20,943	22,344	22,500	22,710	22,710	1.64%
VRS - Retirement Benefits	24,257	25,646	25,860	26,159	26,159	2.00%
Hospital/Medical Plans	41,328	41,155	41,155	48,086	48,086	16.84%
Group Life Insurance	3,135	3,208	3,235	3,272	3,272	2.00%
Deferred Comp	1,260	1,260	1,260	1,260	1,260	0.00%
Professional Services	-	1,000	1,000	250	250	-75.00%
Repairs & Maintenance	26	250	250	250	250	0.00%
Marketing	52,907	60,000	60,000	60,000	60,000	0.00%
Salty Southern Route	13,334	7,000	7,000	7,000	7,000	0.00%
Internal Service Charge IT	18,345	17,681	17,681	17,988	17,988	1.74%
Internal Service Chrg-Risk Mgt	5,581	5,581	5,581	5,581	5,581	0.00%
Utilities	2,415	3,100	3,100	2,687	2,687	-13.32%
Postage	149	1,000	1,000	500	500	-50.00%
Telephone (Voice and Fax)	4,597	2,985	2,985	4,170	4,170	39.70%
Lease/Rental of Buildings	28,632	30,000	30,000	30,000	30,000	0.00%
Travel & Training	3,604	5,000	2,294	4,500	4,500	-10.00%
Tolls & Parking	100	125	125	125	125	0.00%
Special Events	12,973	24,500	24,560	23,000	23,000	-6.12%
Dues & Association Membership	1,935	2,033	2,033	2,033	2,033	0.00%
Office Supplies	2,078	4,600	4,600	2,850	2,850	-38.04%
Copier Lease	2,997	3,000	3,000	3,000	2,268	-24.40%
Copier Service/Supply Contract	-	-	-	-	1,200	100.00%
Fleet	587	1,251	1,251	751	751	-39.97%
Redemption Of Principal	-	-	2,549	5,145	5,145	100.00%
Interest Payments	-	-	157	268	268	100.00%
Total Operating Expenditures	\$ 521,188	554,799	557,297	568,454	568,922	2.55%

FARMER'S MARKET

	2020 ACTUAL	2021 * ORIG BUD	2021 AMENDED	2022 REQUESTS	2022 * PROPOSED	PCT * CHANGE
Part-Time Salaries	\$ 19,967	20,300	20,300	20,300	20,300	0.00%
FICA (SS & Medicare)	1,527	1,553	1,553	1,553	1,553	0.00%
Telephone (Voice And Fax)	546	1,090	610	610	610	-44.04%
Farmer's Market	9,576	12,017	12,017	11,327	11,327	-5.74%
Total Operating Expenditures	\$ 31,616	34,960	34,480	33,790	33,790	-3.35%

VINTAGE MARKET

	2020 ACTUAL	2021 * ORIG BUD	2021 AMENDED	2022 REQUESTS	2022 * PROPOSED	PCT * CHANGE
Part-Time Salaries	\$ 10,763	20,000	20,000	20,000	20,000	0.00%
FICA (SS & Medicare)	823	1,530	1,530	1,530	1,530	0.00%
Telephone (Voice And Fax)	996	610	1,090	1,090	1,090	78.69%
Vintage Market	7,260	18,350	18,350	19,350	19,350	5.45%
Total Operating Expenditures	\$ 19,843	40,490	40,970	41,970	41,970	3.66%

COMMUNICATIONS

	2020 ACTUAL	2021 * ORIG BUD	2021 AMENDED	2022 REQUESTS	2022 * PROPOSED	PCT * CHANGE
Salaries And Wages	\$ 31,524	31,524	32,151	32,154	32,154	2.00%
Part-Time Salaries	7,718	7,433	9,002	7,433	7,433	0.00%
FICA (SS & Medicare)	2,794	2,980	3,145	3,028	3,028	1.61%
VRS - Retirement Benefits	3,111	3,282	3,347	3,348	3,348	2.01%
Medical/Dental Plans	15,774	15,487	15,665	15,487	15,487	0.00%
Group Life Insurance	414	423	432	431	431	1.89%
Deferred Comp	420	420	425	420	420	0.00%
Professional Services	-	1,275	1,275	1,275	1,275	0.00%
Postage	6,374	5,000	5,000	5,000	5,000	0.00%
Telephone (Voice And Fax)	78	626	626	626	626	0.00%
Lease/Rental of Equipment	4,563	5,200	5,200	5,200	5,200	0.00%
Operating Expenses	1,089	1,500	1,500	1,500	1,500	0.00%
Office Supplies	-	250	250	250	250	0.00%
Total Operating Expenditures	\$ 73,858	75,400	78,018	76,152	76,152	1.00%

COOPERATIVE EXTENSION

	2020 ACTUAL	2021 * ORIG BUD	2021 AMENDED	2022 REQUESTS	2022 * PROPOSED	PCT * CHANGE
Professional Services	\$ 59,061	66,744	66,744	68,393	68,393	2.47%
Telephone (Voice and Fax)	313	332	332	332	332	0.00%
Travel & Training	155	750	750	750	750	0.00%
Dues & Association Membership	186	300	300	300	300	0.00%
Office Supplies	411	400	448	400	400	0.00%
Copier Lease	2,789	2,700	2,700	2,700	2,268	-16.00%
Copier Service/Supply Contract	-	-	-	-	1,200	1200.00%
Total Operating Expenditures	\$ 62,915	71,226	71,274	72,875	73,643	3.39%

NON-DEPARTMENTAL

	2020 ACTUAL	2021 * ORIG BUD	2021 AMENDED	2022 REQUESTS	2022 * PROPOSED	PCT * 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	888,644	-	901,540	1.45%
Internal Service Chrg-Risk Mgt	615,852	636,735	636,735	-	636,735	0.00%
Payment-Tax Relief	432,041	963,000	963,000	-	1,116,000	15.89%
Office Supplies	96	-	-	-	-	0.00%
PPE & Safety	777	-	-	-	-	0.00%
Capital Outlay-Lease	318,513	650,000	958,450	-	660,000	1.54%
Transfer to Technology Fund	-	-	192	-	-	0.00%
Contingency	-	300,000	1,095,324	-	645,623	115.21%
Total Operating Expenditures	\$ 2,208,471	3,438,379	4,542,345	-	3,959,898	15.17%

TRANSFERS

	2020 ACTUAL	2021 * ORIG BUD	2021 AMENDED	2022 REQUESTS	2022 * PROPOSED	PCT * CHANGE
Transfer to County Fair	\$ 61,700	61,700	71,200	-	120,000	94.49%
Transfer to E911 Fund	457,135	857,036	871,522	-	1,007,787	17.59%
Transfer to CSA	156,429	190,000	190,000	-	187,537	-1.30%
Transfer to Grant Fund	-	32,000	41,777	-	32,000	0.00%
Transfer to Capital Projects	563,739	-	16,875	-	963,277	100.00%
Transfer to Social Services	755,825	1,091,633	1,091,633	-	1,301,656	19.24%
Transfer to Public Utilities	2,330,473	3,770,439	3,772,516	-	3,770,821	0.01%
Transfer to PU Capital	1,439,966	-	-	-	-	0.00%
Transf to Stormwater Operating	5,245	-	4,231	-	-	0.00%
Transfer to Technology Fund	22,120	-	52,980	-	-	0.00%
Transfer to Risk Management	-	-	1,173	-	-	0.00%
Transfer To Schools	26,521,324	27,220,840	27,760,840	-	27,211,613	-0.03%
Trsf School-Maint & Repair	533,082	250,000	500,000	-	250,000	0.00%
Total Operating Expenditures	\$ 32,847,037	33,473,648	34,374,747	-	34,844,691	4.10%

DEBT SERVICE

	2020 ACTUAL	2021 * ORIG BUD	2021 AMENDED	2022 REQUESTS	2022 * PROPOSED	PCT * CHANGE
Redemption of Principal	\$ 3,259,570	3,021,765	3,021,765	3,411,429	3,411,429	12.90%
Redempt Principal-Schools	3,777,038	4,031,589	4,031,589	4,079,516	4,079,516	1.19%
Principal (Lease)	379,840	449,500	446,495	446,477	512,000	13.90%
Interest Payments	2,308,519	2,004,579	2,004,579	1,819,404	1,819,404	-9.24%
Interest Pay Schools	1,934,335	1,820,758	1,820,758	2,270,871	2,270,871	24.72%
Interest (Lease)	27,796	25,535	28,540	23,073	28,000	9.65%
Administrative Fees	15,350	20,000	20,000	20,000	20,000	0.00%
PACE Interest Payments	209,836	209,836	209,836	209,836	209,836	0.00%
Debt Service Reserve	-	198,567	198,567	-	1,980,000	897.14%
Total Operating Expenditures	\$ 11,912,284	11,782,129	11,782,129	12,280,606	14,331,056	21.63%

OTHER PUBLIC SERVICE/ CONTRIBUTIONS

	2020 ACTUAL	2021 * ORIG BUD	2021 AMENDED	2022 REQUESTS	2022 * PROPOSED	PCT * CHANGE
For KIDS	\$ 5,000	5,000	5,000	10,000	7,500	50.00%
Hampton Roads Workforce Council	9,079	9,079	9,079	9,079	9,079	0.00%
WTCS Board	184,771	217,774	217,774	250,777	250,777	15.15%
W. Tidewater Health District	530,000	569,588	569,588	600,000	600,000	5.34%
Smithfield/ Museum	82,593	95,000	95,000	95,000	95,000	0.00%
CASA	20,000	20,000	20,000	20,000	20,000	0.00%
Chamber of Commerce	12,500	12,500	12,500	14,000	14,000	12.00%
Hampton Roads Planning District	29,625	30,935	30,935	30,664	30,664	-0.88%
Independence Center	5,000	5,000	5,000	10,000	7,500	50.00%
Hmpt Rds Military & Fed Fac Al	18,667	18,746	18,746	18,825	18,825	0.42%
Genieve Shelter	11,000	11,000	11,000	20,500	15,000	36.36%
Christian Outreach Program	20,000	15,000	87,000	25,000	25,000	66.67%
Paul D Camp Community College	20,000	20,000	20,000	37,325	25,000	25.00%
Peanut Soil & Water Conserv	8,000	8,000	8,000	8,000	8,000	0.00%
Sr Services of Southeastern VA	55,192	56,000	56,000	245,839	182,089	225.16%
Smart Beginnings	8,000	8,000	8,000	10,000	10,000	25.00%
Isle of Wight Arts League	9,000	4,500	4,500	4,500	4,500	0.00%
Western Tidewater Free Clinic	65,000	50,000	50,000	82,500	65,000	30.00%
Town of Windsor	12,500	12,500	12,500	-	-	-100.00%
Franklin Annex. Revenue Share	1,037,173	1,080,000	1,080,000	1,071,000	1,071,000	-0.83%
Miscellaneous - 1750 Courthouse	-	-	-	58,921	5,000	100.00%
Juvenile & Domestic Dist Court	4,956	-	-	-	-	0.00%
Drug Court	-	35,000	35,000	35,000	35,000	0.00%
Total Operating Expenditures	\$ 2,148,056	2,283,622	2,355,622	2,656,930	2,498,934	9.43%
TOTAL GENERAL FUND EXPENDITURES	\$ 75,543,256	79,552,913	85,170,893	46,070,104	85,857,900	7.93%

Enterprise Funds





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Isle of Wight County
Proposed FY2021-22 Operating Budget - April 1, 2021

Enterprise Funds

	Public Utilities Fund	Stormwater Fund	Totals
Projected Revenues	\$ 6,161,440	\$ 1,436,376	\$ 7,597,816
Projected Expenses	\$ 10,236,970	\$ 1,436,376	\$ 11,673,346
Sub-Total	\$ (4,075,530)	\$ -	\$ (4,075,530)
Transfer from General Fund	\$ 3,770,821	\$ -	\$ 3,770,821
Transfer from Debt Service	254,709	-	254,709
Contingency Reserve	50,000	-	50,000
Total Transfers	\$ 4,075,530	\$ -	\$ 4,075,530
Over/(Under)	\$ -	\$ -	\$ -



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Isle of Wight County
Proposed FY 2021-22 Operating Budget - April 1, 2021

Public Utilities Fund

	2020 ACTUAL	2021 * ORIG BUD	2021 AMENDED	2022 REQUESTS	2022 * PROPOSED	PCT* CHANGE
FEES & LICENSES						
Inspection Fees	\$ 9,869	8,000	8,000	40,000	40,000	400.00%
Water Connection Fees	464,000	300,000	300,000	400,000	400,000	33.33%
New Account Fee	19,770	15,000	15,000	20,000	20,000	33.33%
Administration Fees	2,967	3,000	3,000	3,000	3,000	0.00%
Sewer Connection Fee	506,100	275,000	275,000	370,000	370,000	34.55%
Disconnect/Reconnect Fee	19,658	30,000	30,000	30,000	30,000	0.00%
Total Fees & Licenses	\$ 1,022,365	631,000	631,000	863,000	863,000	36.77%
REVENUE FROM USE						
Property Rental	\$ 31,940	31,940	31,940	31,940	31,940	0.00%
Total Revenue from Use	\$ 31,940	31,940	31,940	31,940	31,940	0.00%
CHARGES FOR SERVICES						
Interest Revenue	\$ 83,789	100,000	100,000	100,000	80,000	-20.00%
Public Utility Late Fees	17,540	15,000	15,000	15,000	15,000	0.00%
Sewage Collection Fees	1,578,243	1,425,000	1,425,000	1,500,000	1,600,000	12.28%
Sewage Treatment Fees	66,673	78,000	78,000	70,000	70,000	-10.26%
Sale of Water	3,561,521	3,400,000	3,400,000	3,500,000	3,500,000	2.94%
Total Charges for Services	\$ 5,307,766	5,018,000	5,018,000	5,185,000	5,265,000	4.92%
RECOVERED COST						
Sale of Recyclables	\$ 4,004	2,000	2,000	500	500	-75.00%
Total Recovered Cost	\$ 4,004	2,000	2,000	500	500	-75.00%
MISCELLANEOUS						
Restitution	\$ 84,506	-	-	-	-	0.00%
Miscellaneous	2,230	1,000	1,000	1,000	1,000	0.00%
Total Miscellaneous	\$ 86,736	1,000	1,000	1,000	1,000	0.00%
TRANSFERS						
Transfer From General Fund	\$ 3,799,950	3,770,439	3,778,531	-	3,770,821	0.01%
Transfer from Debt Service	-	-	-	-	254,709	0.00%
Contingency Reserve	-	-	-	-	50,000	0.00%
Transfer from Assigned FB	-	-	47,308	-	-	0.00%
Total Transfers	\$ 3,799,950	3,770,439	3,825,839	-	4,075,530	8.09%
TOTAL REVENUES	\$ 10,252,760	\$ 9,454,379	\$ 9,509,779	\$ 6,081,440	\$ 10,236,970	8.28%

Isle of Wight County
Proposed FY 2021-22 Operating Budget - April 1, 2021

PUBLIC UTILITIES FUND

	2020 ACTUAL	2021 * ORIG BUD	2021 AMENDED	2022 REQUESTS	2022 * PROPOSED	PCT* CHANGE
EXPENSES						
PUBLIC UTILITIES - ADMINISTRATION						
Salaries and Wages	\$ 218,173	209,607	212,042	286,716	261,716	19.91%
Overtime	43	-	-	-	-	0.00%
FICA (SS & Medicare)	15,379	16,035	16,221	21,934	20,022	19.91%
VRS - Retirement Benefits	53,449	22,021	22,281	30,643	27,833	20.88%
Hospital/Medical Plans	49,544	47,928	47,928	67,518	57,723	16.97%
Group Life Insurance	2,732	2,809	2,842	3,842	3,507	19.90%
Deferred Comp	1,323	1,323	1,323	1,743	1,533	13.70%
Uniforms Taxable	338	500	500	500	500	0.00%
Advertising Services	0	500	500	500	500	0.00%
Postage	14,717	38,000	38,000	38,000	38,000	0.00%
Telephone (Voice and Fax)	3,106	2,538	2,538	3,162	3,162	19.73%
Travel & Training	1,514	3,000	3,000	4,000	4,000	25.00%
Tolls & Parking	13	200	200	200	200	0.00%
Operating Expenses	5,490	7,000	7,000	9,500	9,500	26.32%
Dues & Association Membership	57	1,360	1,360	1,360	1,360	0.00%
Office Supplies	9,030	10,000	10,059	10,700	10,700	6.54%
Equipment-Small<\$5k	-	-	-	500	500	100.00%
Copier Lease	2,615	4,400	4,400	4,400	1,134	-288.01%
Copier Service/Supply Contract	-	-	-	-	650	100.00%
Computer Hardware <\$5k	-	-	-	2,000	2,000	100.00%
Fleet	970	2,105	2,105	2,105	2,105	0.00%
Uniforms	-	-	-	500	500	100.00%
Amortz-DefrCost/Prem/Discount	(145,043)	-	-	-	-	0.00%
Total Public Utilities - Administration	\$ 233,450	369,326	372,299	489,823	447,145	17.40%

PUBLIC UTILITIES - WATER

Salaries and Wages	\$ 239,790	307,568	308,002	355,445	355,445	13.47%
Overtime	21,553	20,000	20,000	20,000	20,000	0.00%
FICA (SS & Medicare)	18,841	25,059	25,092	28,722	28,722	12.75%
VRS - Retirement Benefits	25,351	34,571	34,616	39,331	39,331	12.10%
Hospital/Medical Plans	70,830	108,481	108,481	119,515	119,515	9.23%
Group Life Insurance	3,136	4,122	4,127	4,689	4,689	12.09%
Deferred Comp	2,750	3,360	3,360	3,360	3,360	0.00%
Uniforms Taxable	-	3,850	-	500	500	-670.00%
Professional Services	17,640	60,000	129,821	60,000	60,000	0.00%
HRPDC Fees	-	4,308	4,308	4,277	4,277	-0.72%
Repairs & Maintenance	126,762	60,000	160,142	283,000	283,000	78.80%
Contracted Services	29,395	283,000	185,914	60,000	60,000	-371.67%
Bulk Water Purchases	1,575,235	1,700,215	1,700,215	1,700,215	1,700,215	0.00%
Norfolk Water Contract	1,016,297	1,031,353	1,031,353	1,051,353	1,149,750	10.30%
Suffolk Water Contract	2,195,231	2,184,850	2,184,850	2,187,350	2,035,925	-7.31%
Utilities	21,930	22,440	22,440	22,940	22,940	2.18%
Telephone (Voice and Fax)	3,872	3,767	3,767	4,851	4,851	22.35%
Travel & Training	2,759	3,000	3,000	4,000	4,000	25.00%

Isle of Wight County
Proposed FY 2021-22 Operating Budget - April 1, 2021

PUBLIC UTILITIES FUND

	2020 ACTUAL	2021 * ORIG BUD	2021 AMENDED	2022 REQUESTS	2022 * PROPOSED	PCT* CHANGE
Tolls & Parking	5	200	200	200	200	0.00%
Operating Expenses	11,652	13,130	22,130	15,300	15,300	14.18%
Dues & Association Membership	34,755	49,744	49,744	49,744	49,744	0.00%
Equipment-Small<\$5k	-	-	-	500	500	100.00%
Computer Software <\$5k	200	200	200	20,000	20,000	99.00%
Computer Hardware <\$5k	-	-	-	1,000	1,000	100.00%
Fleet	20,252	20,000	20,000	20,500	20,500	2.44%
Uniforms	4,221	-	3,850	9,500	9,500	100.00%
PPE & Safety	-	4,000	4,084	4,500	4,500	11.11%
Capital Outlay	0	50,000	50,000	50,000	50,000	0.00%
Total Public Utilities - Water	\$ 5,442,457	5,997,218	6,079,696	6,120,792	6,067,764	1.16%

PUBLIC UTILITIES - SEWER

Salaries and Wages	\$ 293,436	344,868	348,152	458,591	405,591	14.97%
Overtime	30,124	16,000	16,000	16,000	16,000	0.00%
FICA (SS & Medicare)	22,372	27,606	27,848	36,307	32,252	14.41%
VRS - Retirement Benefits	29,369	36,923	37,232	49,668	43,711	15.53%
Hospital/Medical Plans	107,729	126,446	126,882	169,729	150,139	15.78%
Group Life Insurance	3,756	4,540	4,579	6,016	5,306	14.44%
Deferred Comp	2,465	2,940	2,949	3,780	3,360	12.50%
Uniforms Taxable	-	3,850	-	500	500	-670.00%
Professional Services	7,500	30,730	51,631	50,000	50,000	38.54%
HRPDC Fees	-	749	749	188	188	-298.40%
Repairs & Maintenance	244,064	50,000	181,843	225,000	225,000	77.78%
Contracted Services	1,950	82,377	9,327	10,000	10,000	-723.77%
Sewage Treatment	48,793	50,000	50,000	50,000	50,000	0.00%
Utilities	55,955	50,000	50,000	50,000	50,000	0.00%
Telephone (Voice and Fax)	3,653	3,965	3,965	5,006	5,006	20.80%
Travel & Training	620	3,000	3,000	5,000	5,000	40.00%
Tolls & Parking	14	200	200	200	200	0.00%
Operating Expenses	17,427	17,977	17,977	40,925	40,925	56.07%
Dues & Association Memberships	885	-	-	-	-	0.00%
Computer Hardware <\$5k	-	-	-	3,000	3,000	100.00%
Fleet	18,932	22,000	22,000	23,000	23,000	4.35%
Uniforms	6,594	-	3,850	10,000	10,000	100.00%
PPE & Safety	-	4,000	4,056	9,000	9,000	55.56%
Capital Outlay	-	-	4,725	75,000	75,000	100.00%
Total Public Utilities - Sewer	\$ 895,638	878,171	966,965	1,296,910	1,213,178	27.61%

Isle of Wight County
Proposed FY 2021-22 Operating Budget - April 1, 2021

PUBLIC UTILITIES FUND

	2020 ACTUAL	2021 * ORIG BUD	2021 AMENDED	2022 REQUESTS	2022 * PROPOSED	PCT* CHANGE
PUBLIC UTILITIES - NON-DEPARTMENTAL						
OPEB Expense	\$ 18,904	-	-	-	-	0.00%
Unemployment Insurance	141	1,200	1,200	1,200	1,200	0.00%
Cost Allocation	166,858	162,340	162,340	166,900	230,722	29.64%
Internal Service Charge IT	74,183	83,206	83,206	86,341	86,341	3.63%
Internal Service Chrg-Risk Mgt	52,405	54,135	54,135	54,135	54,135	0.00%
Depreciation Expense	520,577	-	-	-	-	0.00%
Redemption Of Principal	-	340,890	340,890	1,004,830	1,004,830	66.07%
Principal (Lease)	-	32,128	35,785	39,942	39,942	19.56%
Interest Payments	1,376,630	1,370,139	1,370,139	989,638	989,638	-38.45%
Interest (Lease)	1,920	2,321	2,546	2,075	2,075	-11.86%
Transfer To Capital Projects	-	-	-	-	50,000	100.00%
Contingency	120	163,305	40,577	-	50,000	-226.61%
Total Public Utilities -Non-Departmental	\$ 2,211,738	2,209,664	2,090,818	2,345,061	2,508,883	11.93%
TOTAL EXPENSES	8,783,283	9,454,379	9,509,778	10,252,586	10,236,970	7.64%

**Isle of Wight County
Proposed FY 2021-22 Operating Budget - April 1, 2021**

Stormwater Fund

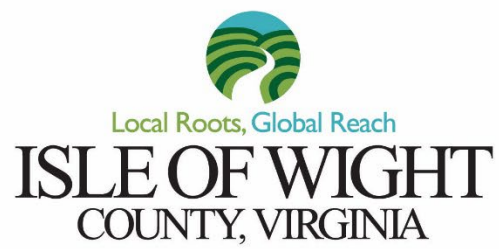
	2020 ACTUAL	2021 * ORIG BUD	2021 AMENDED	2022 REQUESTS	2022 * PROPOSED	PCT * CHANGE
REVENUES						
PERMITS, FEES & LICENSES						
Stormwater Fee	\$ 1,281,330	1,275,000	1,275,000	1,300,000	1,300,000	1.92%
Stormwater Technology Fee	4,757	3,500	3,500	3,500	3,500	0.00%
Stormwater Inspection Fees	148,795	100,000	100,000	125,000	125,000	20.00%
VSMP Permit-State	3,463	5,000	5,000	5,000	5,000	0.00%
Total Permits, Fees & Licenses	\$ 1,438,345	\$ 1,383,500	\$ 1,383,500	\$ 1,433,500	\$ 1,433,500	3.49%
REVENUE FROM USE OF MONEY						
Interest Revenue	\$ 4,318	2,876	2,876	2,876	2,876	0.00%
Total Revenue from Use of Money	\$ 4,318	2,876	2,876	2,876	2,876	0.00%
TRANSFERS & OTHER						
Appropriated Fund Balance	\$ -	-	223,442	-	-	0.00%
Transfer From General Fund	5,245	-	4,201	-	-	0.00%
Transfer from Assigned FB	-	-	66,884	-	-	0.00%
Total Transfers & Other	\$ 5,245	-	294,527	-	-	0.00%
TOTAL REVENUES	\$ 1,447,907	1,386,376	1,680,903	1,436,376	1,436,376	0.00%

Isle of Wight County
Proposed FY 2021-22 Operating Budget - April 1, 2021

Stormwater Fund

	2020 ACTUAL	2021 * ORIG BUD	2021 AMENDED	2022 REQUESTS	2022 * PROPOSED	PCT * CHANGE
EXPENSES						
STORMWATER ADMINISTRATION						
Salaries And Wages	\$ 454,173	455,376	458,827	518,262	488,619	6.80%
Part-Time Salaries	730	500	500	-	1,000	50.00%
Other Compensation	850	2,800	2,800	-	1,300	-115.38%
FICA (SS & Medicare)	32,752	34,837	35,100	39,647	37,555	7.24%
VRS - Retirement Benefits	64,125	48,166	48,532	55,714	52,382	8.05%
Medical/Dental Plans	103,542	101,633	101,666	121,223	111,428	8.79%
Group Life Insurance	5,966	6,103	6,149	6,945	6,548	6.80%
OPEB Expense	(1,812)	-	-	-	-	0.00%
Deferred Comp	2,877	2,877	2,879	3,297	3,087	6.80%
Professional Services	68,577	150,000	416,268	100,000	100,000	-50.00%
HRPDC Stormwater Mgt. Fee	8,269	14,420	14,420	8,584	8,584	-67.99%
Advertising	-	1,000	1,000	-	1,000	0.00%
Contracted Services	1,350	50,000	50,000	-	50,000	0.00%
Cost Allocation	59,829	63,578	63,578	129,829	67,382	5.65%
Internal Service Charge IT	32,971	33,907	33,907	-	34,536	1.82%
Internal Service Chrg-Risk Mgt	15,523	16,035	16,035	-	16,035	0.00%
Utilities	2,451	3,900	3,900	3,900	3,900	0.00%
Postage	156	3,000	3,000	-	500	-500.00%
Telephone (Voice And Fax)	5,089	4,582	4,622	5,183	5,183	11.60%
Lease/Rental of Equipment	-	3,000	3,000	-	3,000	0.00%
Travel & Training	3,729	8,900	9,600	-	7,500	-18.67%
Tolls & Parking	-	100	100	-	-	0.00%
Peanut Soil & Water Conserv Bd	8,000	8,000	8,000	-	8,000	0.00%
Operating Expenses	731	6,575	6,575	-	6,575	0.00%
VSMP Expense(State)	2,293	5,000	5,000	-	5,000	0.00%
Dues & Association Memberships	1,865	2,500	2,500	-	2,500	0.00%
Office Supplies	650	3,000	3,000	-	3,000	0.00%
Copier Lease	3,931	3,902	3,902	-	1,370	-184.82%
Copier Service/Supply Contract	-	-	-	-	630	100.00%
Computer Software <\$5k	2,783	-	-	-	-	0.00%
Fleet	3,342	10,580	10,580	7,500	7,500	-41.07%
Uniforms	-	845	845	-	845	0.00%
PPE & Safety	-	-	-	-	750	100.00%
Equipment/Machinery	2,076	7,500	7,500	9,900	9,900	24.24%
Vehicles	-	-	23,358	-	-	0.00%
Computer Software	1,329	6,000	6,000	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	-	200,000	0.00%
Contingency	-	127,760	118,993	77,608	176,000	27.41%
Total Stormwater Administration	\$ 989,769	1,386,376	1,672,136	1,093,592	1,427,609	2.89%
OTHER						
Stormwater Management Program	\$ 8,767	0	8,767	0	8,767	100.00%
Total Other Expenses	\$ 8,767	0	8,767	0	8,767	100.00%
TOTAL EXPENSES	\$ 998,536	1,386,376	1,680,903	1,093,592	1,436,376	3.48%

Special Revenue Funds





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Isle of Wight County
Proposed FY2021-22 Operating Budget - April 1, 2021

Special Revenue Funds - Summary

	Children's Services Act	E911 Fund	Grants Fund	County Fair Fund	Social Services (DSS) Fund	Total
Projected Revenues	\$ 266,267	\$ 1,164,298	\$ 7,354,085	\$ 374,400	\$ 3,100,973	\$ 12,260,023
Projected Expenses	\$ 453,804	\$ 2,172,085	\$ 7,397,725	\$ 494,400	\$ 4,402,629	\$ 14,920,643
Sub-Total	\$ (187,537)	\$ (1,007,787)	\$ (43,640)	\$ (120,000)	\$ (1,301,656)	\$ (2,660,620)
Transfer from General Fund	\$ 187,537	\$ 1,007,787	\$ 43,640	\$ 120,000	\$ 1,301,656	\$ 2,660,620
Total Transfers	\$ 187,537	\$ 1,007,787	\$ 43,640	\$ 120,000	\$ 1,301,656	\$ 2,660,620
Over/(Under)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Isle of Wight County
Proposed FY 2021-22 Operating Budget - April 1, 2021

Children's Services Act (CSA)

	2020 ACTUAL	2021 * ORIG BUD	2021 AMENDED	2022 REQUESTS	2022 * PROPOSED	PCT * CHANGE
REVENUES						
STATE REVENUE						
CSA Revenue	\$ 248,080	180,821	180,821	266,267	266,267	32.09%
Total State Revenue	\$ 248,080	180,821	180,821	266,267	266,267	32.09%
TRANSFERS						
Transfer From General Fund	\$ 156,429	190,000	190,000	187,537	187,537	-1.31%
Total Transfers	\$ 156,429	190,000	190,000	187,537	187,537	-1.31%
TOTAL REVENUES	\$ 404,509	370,821	370,821	453,804	453,804	18.29%
EXPENSES						
Other Compensation	\$ 50	-	-	600	600	100.00%
Ther Care/Res IVE	-	277,606	277,606	400,000	400,000	30.60%
Administrative Support-Suffolk	52,967	52,967	52,967	53,204	53,204	0.45%
Other Expenses	351,492	-	-	-	-	0.00%
Contingency	-	40,248	40,248	-	-	0.00%
Total Expenses	\$ 404,509	370,821	370,821	453,804	453,804	18.29%
TOTAL EXPENSES	\$ 404,509	370,821	370,821	453,804	453,804	18.29%

Isle of Wight County
Proposed FY 2021-22 Operating Budget - April 1, 2021

Emergency Communications System (E911)

	2020 ACTUAL	2021 * ORIG BUD	2021 AMENDED	2022 REQUESTS	2022 * PROPOSED	PCT * CHANGE
REVENUES						
OTHER LOCAL TAX						
IOW Communication Tax E-911	\$ 393,085	386,400	386,400	386,400	380,000	-1.68%
Smfd Communication Tax	69,839	68,586	68,586	68,586	67,400	-1.76%
Windsor Communication Tax	19,695	19,320	19,320	19,320	19,000	-1.68%
Total Other Local Tax	\$ 482,619	474,306	474,306	474,306	466,400	-1.70%
MISCELLANEOUS						
RAD-Emergency Program	\$ 5,000	5,000	5,000	5,000	5,000	0.00%
Joint Service Smithfield	134,601	252,350	252,350	282,010	279,583	9.74%
Joint Service Windsor	43,174	80,942	80,942	90,829	90,047	10.11%
Total Miscellaneous	\$ 182,775	338,292	338,292	377,839	374,630	9.70%
STATE REVENUE						
911 Wireless	\$ 123,292	129,000	129,000	129,000	129,000	0.00%
State Comp Bd Reimbursement	175,115	134,048	134,048	134,048	194,268	31.00%
Total Other Revenue	\$ 298,407	263,048	263,048	263,048	323,268	18.63%
TRANSFERS						
Transfer From General Fund	\$ 457,135	857,036	871,522	1,016,538	1,007,787	14.96%
Total Transfers	\$ 457,135	857,036	871,522	1,016,538	1,007,787	14.96%
TOTAL REVENUES	\$ 1,420,936	1,932,682	1,947,168	2,131,731	2,172,085	11.02%

Isle of Wight County
Proposed FY 2021-22 Operating Budget - April 1, 2021

Emergency Communications System (E911)

	2020	2021 *	2021	2022	2022 *	PCT *
	ACTUAL	ORIG BUD	AMENDED	REQUESTS	PROPOSED	CHANGE
EXPENSES						
Salaries and Wages	\$ 667,544	699,232	710,227	809,088	809,088	13.58%
Overtime	83,839	62,477	62,477	95,000	95,000	34.23%
Part-Time Salaries	5,967	36,122	36,122	8,000	8,000	-351.53%
FICA (SS & Medicare)	54,725	61,035	61,844	69,438	69,775	12.53%
VRS - Retirement Benefits	67,424	75,033	76,216	87,164	87,164	13.92%
Hospital/Medical Plans	164,809	177,782	179,103	218,284	240,352	26.03%
Group Life Insurance	8,746	9,370	9,517	10,842	10,842	13.58%
Deferred Comp	4,970	5,880	5,911	6,300	6,300	6.67%
Repairs & Maintenance	185,588	598,560	602,760	621,964	621,964	3.76%
Internal Service Charge IT	74,183	74,886	74,886	77,690	77,707	3.63%
Internal Service Chrg-Risk Mgt	24,966	25,790	25,790	25,790	25,790	0.00%
Utilities	4,391	14,300	14,300	14,300	14,300	0.00%
Telephone (Voice and Fax)	39,803	34,492	34,492	34,828	34,828	0.96%
Lease/Rental of Equipment	6,065	-	-	-	-	0.00%
Lease/Rental of Buildings	5,000	5,000	5,000	5,000	5,000	0.00%
Travel & Training	8,282	9,000	9,000	9,000	9,000	0.00%
P Card Suspense	-	-	-	-	-	0.00%
RAD Emergency Program	5,000	5,000	5,000	5,000	5,000	0.00%
Operating Expenses	-	2,000	2,000	2,000	2,000	0.00%
Dues & Association Membership	1,297	925	925	925	925	0.00%
Office Supplies	2,609	2,750	2,750	2,750	2,750	0.00%
Equipment-Small<\$5k	-	-	-	-	-	0.00%
Copier Lease	1,297	1,000	1,000	1,300	1,300	23.08%
Uniforms	690	5,600	1,400	1,500	1,500	-273.33%
Operating Supplies	3,740	3,250	3,250	3,500	3,500	7.14%
Contingency	-	23,198	23,198	-	40,000	42.01%
Total Operating Expenses	\$ 1,420,936	1,932,682	1,947,168	2,109,663	2,172,085	11.02%
TOTAL EXPENSES	\$ 1,420,936	1,932,682	1,947,168	2,109,663	2,172,085	11.02%

Isle of Wight County
Proposed FY 2021-22 Operating Budget - April 1, 2021
Grants Fund

	2020 ACTUAL	2021* ORIG BUD	2021 AMENDED	2022 REQUESTS	2022* PROPOSED	PCT* CHANGE
REVENUES						
Federal Revenue	\$ 2,164,193	76,892	5,272,052	7,273,954	7,273,954	100.00%
State Revenue	176,353	39,096	267,115	55,131	55,131	100.00%
Miscellaneous	6,717		229,279			0.00%
Total Intergovernmental Revenue	\$ 2,347,263	115,988	5,768,446	7,329,085	7,329,085	100.00%
TRANSFERS						
Transfer from Capital Projects	\$ -	-	85,337	-	-	0.00%
Transfer From General Fund	-	39,500	43,218	43,640	43,640	10.48%
Total Transfers	\$ -	39,500	128,555	43,640	43,640	10.48%
TOTAL REVENUES	\$ 2,347,263	155,488	5,897,001	7,372,725	7,372,725	4641.67%
GRANTS						
Library of Virginia	\$ 8,965	8,965	23,923	-	-	100.00%
Creative Comm Partnership	-	9,000	9,000	9,000	9,000	100.00%
Operating Expenses	-	20,200	13,627	20,200	20,200	0.00%
Law Enforcement Grants	-	-	27,336	-	-	0.00%
DMV Selective Enf - Alcohol	12,686	-	17,195	-	-	0.00%
Animal Control Donations	3,313	-	45,699	-	-	0.00%
Spay/Neuter Fund	146	-	44	-	-	0.00%
DMV - Animal Plates	1,039	-	1,287	-	-	0.00%
RAD - Emergency Program	7,869	-	93,393	25,000	25,000	0.00%
Public Health & Welfare	1,945,599	-	4,709,307	7,197,062	7,197,062	0.00%
Byrne Justice	1,900	-	-	-	-	0.00%
Rescue Squad Assistance Fund	-	-	10,845	-	-	0.00%
LEMPG	3,750	-	7,500	-	-	0.00%
OEMS	-	-	96,500	-	-	0.00%
VITA Training Grant	2,469	-	-	-	-	0.00%
Litter Prevention & Recycling Grant	7,641	-	8,777	-	-	0.00%
Keep VA Beautiful	1,000	-	-	-	-	0.00%
Zuni Well Improvements	29,511	-	-	-	-	0.00%
Economic Development Grant	-	-	135,000	-	-	0.00%
AFID Agr Forestry Ind Dev Grant	50,000	-	-	-	-	0.00%
CDBG - James River Christian Academy	-	-	4,694	-	-	0.00%
Marketing Leverage - VA Tourism	-	-	28,000	-	-	0.00%
Forfeited Assets	942	-	26,030	-	-	0.00%
Victim Witness	116,292	117,323	118,994	121,463	121,463	100.00%
V-Stop Grant	26,816	-	16,052	-	-	0.00%
Recreation Scholarship Program	-	-	2,187	-	-	0.00%
ATV Trail Heritage Park	2,215	-	426,683	-	-	0.00%
Home Grant Allocation	100,748	-	74,928	-	-	0.00%
TOTAL EXPENSES	\$ 2,322,901	155,488	5,897,001	7,372,725	7,372,725	4641.67%

Isle of Wight County
Proposed FY 2021-22 Operating Budget - April 1, 2021

County Fair

	2020 ACTUAL	2021 * ORIG BUD	2021 AMENDED	2022 REQUESTS	2022 * PROPOSED	PCT * CHANGE
REVENUES						
REVENUE FROM USE						
Equipment Rental	\$ 3,702	-	-	1,000	1,000	100.00%
Space Rent - Concession	1,725	-	-	16,000	16,000	100.00%
Space Rent - Arts & Crafts	2,717	-	-	5,000	5,000	100.00%
Space Rent - Commercial	5,149	-	-	12,500	12,500	100.00%
Space Rent - Non-Profit	685	-	-	1,200	1,200	100.00%
Total Revenue from Use	\$ 13,978	-	-	35,700	35,700	100.00%
CHARGES FOR SERVICES						
Midway Commission Income	\$ 25,071	-	-	32,000	32,000	100.00%
Competition Fees	355	-	-	500	500	100.00%
Pageant Income	1,175	-	-	1,200	1,200	100.00%
Seafood Fest Revenue	11,200	-	-	12,000	12,000	100.00%
Sales - Beer	15,453	-	-	26,500	26,500	100.00%
Sales - Ice	3,750	-	-	3,000	3,000	100.00%
Sales - Admissions	216,313	-	-	195,500	195,500	100.00%
Other Commissions	3,710	-	-	-	-	0.00%
Car Show Revenue	1,015	-	-	1,000	1,000	100.00%
Truck & Tractor Pull	15,317	-	-	32,000	32,000	100.00%
Total Charges for Services	\$ 293,358	-	-	303,700	303,700	100.00%
MISCELLANEOUS						
Miscellaneous	\$ 2,368	-	-	-	-	0.00%
Corporate Sponsors	30,200	-	-	35,000	35,000	100.00%
Fundraising	867	-	-	-	-	0.00%
Total Miscellaneous	\$ 33,435	-	-	35,000	35,000	100.00%
TRANSFERS						
Transfer From General Fund	\$ 61,700	-	73,200	139,053	120,000	100.00%
Total Transfers	\$ 61,700	-	73,200	139,053	120,000	100.00%
TOTAL REVENUES	402,472	-	73,200	513,453	494,400	100.00%

Isle of Wight County
Proposed FY 2021-22 Operating Budget - April 1, 2021

County Fair

	2020 ACTUAL	2021 * ORIG BUD	2021 AMENDED	2022 REQUESTS	2022 * PROPOSED	PCT * CHANGE
EXPENSES						
Overtime	\$ 25,258	-	-	28,500	28,447	100.00%
Compensation	-	-	14,350	-	-	0.00%
FICA (SS & Medicare)	1,824	-	-	2,181	2,181	100.00%
Professional Services	16,380	-	-	48,500	33,500	100.00%
Marketing	33,454	-	17,460	41,500	39,500	100.00%
Postage	172	-	100	200	200	100.00%
Lease/Rental of Equipment	61,761	-	-	66,972	66,972	100.00%
Travel & Training	5,944	-	-	7,500	7,500	100.00%
Miscellaneous	2,183	-	-	-	-	-
Operating Expenses	79,365	-	9,500	68,100	66,100	100.00%
Dues & Association Membership	110	-	340	400	400	100.00%
Office Supplies	143	-	750	1,000	1,000	100.00%
Pageant	4,331	-	2,800	4,400	4,400	100.00%
Entertainment	148,762	-	4,000	178,750	178,750	100.00%
Concessions	5,187	-	-	3,000	3,000	100.00%
4-H Awards	3,846	-	3,000	3,500	3,500	100.00%
Demolition Derby	10,740	-	8,000	17,000	17,000	100.00%
Truck & Tractor Pull	15,553	-	12,900	25,800	25,800	100.00%
Car Show Expenses	1,520	-	-	1,650	1,650	100.00%
Seafood Fest	11,162	-	-	14,500	14,500	100.00%
Total Operating Expenses	\$ 427,696	-	73,200	513,453	494,400	100.00%
TOTAL EXPENSES	\$ 427,696	-	73,200	513,453	494,400	100.00%

Isle of Wight County
Proposed FY 2021-22 Operating Budget - April 1, 2021

Social Services (DSS)

	2020 ACTUAL	2021 * ORIG BUD	2021 AMENDED	2022 REQUESTS	2022 * PROPOSED	PCT* CHANGE
REVENUES						
Federal Revenue	\$ 1,706,280	1,683,324	1,683,324	1,867,331	1,867,331	10.93%
State Revenue	825,031	1,246,424	1,246,424	1,233,642	1,233,642	-1.03%
Total Intergovernmental Revenue	\$ 2,531,311	2,929,748	2,929,748	3,100,973	3,100,973	5.84%
MISCELLANEOUS						
Miscellaneous	\$ 13	-	-	-	-	0.00%
Total Miscellaneous	\$ 13	-	-	-	-	0.00%
TRANSFERS						
Transfer From General Fund	\$ 755,825	1,091,633	1,091,633	1,376,556	1,301,656	19.24%
Total Transfers	\$ 755,825	1,091,633	1,091,633	1,376,556	1,301,656	19.24%
TOTAL REVENUES	\$ 3,287,149	4,021,381	4,021,381	4,477,529	4,402,629	9.48%
TOTAL EXPENSES						
TOTAL EXPENSES	\$ 3,221,071	4,021,381	4,021,381	4,477,529	4,402,629	9.48%

Internal Service Funds





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Isle of Wight County
Proposed FY2021-22 Operating Budget - April 1, 2021

Internal Service Funds

	Technology Services Fund Fund	Risk Management Fund	Totals
Projected Revenues	\$ 1,406,810	\$ 767,126	\$ 2,173,936
Projected Expenses	\$ 1,450,610	\$ 767,126	\$ 2,217,736
Sub-Total	\$ (43,800)	\$ -	\$ (43,800)
Transfers	\$ 43,800	\$ -	\$ 43,800
Total Transfers	\$ 43,800	\$ -	\$ 43,800
Over/(Under)	\$ -	\$ -	\$ -

Isle of Wight County
Proposed FY 2021-22 Operating Budget - April 1, 2021

Technology Services Fund

	2020 ACTUAL	2021 * ORIG BUD	2021 AMENDED	2022 REQUESTS	2022 * PROPOSED	PCT * CHANGE
REVENUES						
OTHER LOCAL TAXES						
Charter Franchise PEG Fees	\$ 11,446	11,400	11,400	11,200	11,200	-1.79%
Total Other Local Taxes	\$ 11,446	11,400	11,400	11,200	11,200	-1.79%
CHARGES FOR SERVICES						
Charges for GIS Data/Maps	\$ 357	-	-	-	-	0.00%
Billings to DSS	-	191,375	191,375	159,730	159,730	-19.81%
Billings to Econ Development	-	16,641	16,641	17,268	17,268	3.63%
Billings to General Fund	836,132	888,644	888,644	901,540	901,540	1.43%
Billings to E-911	74,183	74,886	74,886	77,707	77,707	3.63%
Billings to Public Utilities	74,183	83,206	83,206	86,341	86,341	3.63%
Billings to Stormwater	32,971	33,907	33,907	34,536	34,536	1.82%
Transfer From Risk Management	-	-	-	8,500	8,500	100.00%
Billings to Tourism	18,345	17,681	17,681	17,988	17,988	1.71%
Billings to Towns	105,500	92,000	92,000	92,000	92,000	0.00%
Total Charges for Services	\$ 1,141,671	1,398,340	1,398,340	1,395,610	1,395,610	-0.20%
TRANSFERS						
Transfer From General Fund	\$ 22,120	-	53,172	-	-	0.00%
Transfer from Assigned FB	-	33,697	57,535	43,800	43,800	23.07%
Total Transfers	\$ 22,120	33,697	110,707	43,800	43,800	23.07%
TOTAL REVENUES	\$ 1,175,237	\$ 1,443,437	\$ 1,520,447	\$ 1,450,610	\$ 1,450,610	0.49%

Isle of Wight County
Proposed FY 2021-22 Operating Budget - April 1, 2021

Technology Services Fund

	2020 ACTUAL	2021 * ORIG BUD	2021 AMEMDED	2022 REQUESTS	2022 * PROPOSED	PCT * CHANGE
EXPENSES						
Salaries And Wages	\$ 461,342	517,573	521,349	507,977	507,977	-1.89%
Overtime	1,150	-	-	-	-	0.00%
FICA (SS & Medicare)	33,081	41,614	41,903	38,861	38,861	-7.08%
VRS - Retirement Benefits	66,294	57,092	57,488	53,657	53,657	-6.40%
Medical/Dental Plans	93,088	113,245	113,245	92,994	92,994	-21.78%
Group Life Insurance	5,933	7,290	7,341	6,807	6,807	-7.10%
OPEB Expense	(6,693)	-	-	-	-	0.00%
Deferred Comp	2,520	2,940	2,940	2,940	2,940	0.00%
Professional Services	13,758	75,000	77,300	75,000	75,000	0.00%
Repairs & Maintenance	19,098	20,000	20,000	20,000	20,000	0.00%
Computer Software Maintenance	318,483	348,000	348,170	364,250	364,250	4.46%
Postage	76	200	200	200	200	0.00%
Telephone (Voice And Fax)	5,852	7,033	7,033	8,122	8,122	13.41%
Travel & Training	702	8,000	8,000	8,000	8,000	0.00%
Office Supplies	1,876	3,000	3,148	3,000	3,000	0.00%
Computer Software	17,067	30,000	39,718	30,000	30,000	0.00%
Computer Hardware<\$5k	79,064	60,000	61,700	60,000	60,000	0.00%
Fleet	72	1,990	1,990	1,990	1,990	0.00%
PEG-Equip/Machinery	4,920	45,097	45,097	55,000	55,000	18.01%
Furniture And Fixtures	-	-	5,000	-	-	0.00%
Capital Outlay	17,550	100,000	153,463	100,000	100,000	0.00%
Depreciation Expense	28,187	-	-	-	-	0.00%
Transfer to Risk Management	-	-	-	16,500	16,500	100.00%
Total Operating Expenses	\$ 1,163,417	1,438,074	1,515,085	1,445,298	1,445,298	0.50%
NON-OPERATING						
Principal (Lease)	\$ -	4,898	4,898	4,948	4,948	1.01%
Interest (Lease)	301	465	465	364	364	-27.75%
Total Non-Operating Expenses	\$ 301	5,363	5,363	5,312	5,312	-0.96%
TOTAL EXPENSES	1,163,718	1,443,437	1,520,448	1,450,610	1,450,610	0.49%

Isle of Wight County
Proposed FY 2021-22 Operating Budget - April 1, 2021

Risk Management Fund

	2020 ACTUAL	2021 ORIG BUD	2021 REVISED BUD	2022 REQUESTS	2022 PROPOSED	PCT * CHANGE
REVENUES						
CHARGES FOR SERVICES						
Billings to DSS	\$ -	28,850	28,850	28,850	28,850	0.00%
Billings to General Fund	615,852	636,735	637,908	636,735	636,735	0.00%
Billings to E-911	24,966	25,790	25,790	25,790	25,790	0.00%
Billings to Public Utilities	52,405	54,135	54,135	54,135	54,135	0.00%
Billings to Stormwater	15,523	16,035	16,035	16,035	16,035	0.00%
Billings to Tourism	5,581	5,581	5,581	5,581	5,581	0.00%
Total Charges for Services	\$ 714,327	767,126	768,299	767,126	767,126	0.00%
MISCELLANEOUS						
Miscellaneous	\$ 537	-	-	-	-	0.00%
Total Miscellaneous	\$ 537	-	-	-	-	0.00%
TRANSFERS						
Transfer from Assigned FB	\$ -	-	850	-	-	0.00%
Total Transfers	\$ -	-	850	-	-	0.00%
TOTAL REVENUES	\$ 714,864	767,126	769,149	767,126	767,126	0.00%

Isle of Wight County
Proposed FY 2021-22 Operating Budget - April 1, 2021

Risk Management Fund

	2020 ACTUAL	2021 ORIG BUD	2021 REVISED BUD	2022 REQUESTS	2022 PROPOSED	PCT * CHANGE
EXPENSES						
Salaries And Wages	\$ 122,286	118,360	119,343	120,229	116,689	-1.43%
FICA (SS & Medicare)	8,957	9,055	9,130	9,198	8,927	-1.43%
VRS - Retirement Benefits	19,557	12,728	12,830	12,529	12,529	-1.59%
Medical/Dental Plans	1,041	-	6,417	8,556	8,556	100.00%
Group Life Insurance	1,550	1,587	1,600	1,564	1,564	-1.47%
OPEB Expense	3,568	-	-	-	-	0.00%
Unemployment Insurance	-	30,000	30,000	20,000	20,000	-50.00%
Worker's Compensation	272,247	277,989	277,989	269,000	269,000	-3.34%
Deferred Comp	840	840	840	840	840	0.00%
Professional Services	923	-	-	-	-	0.00%
Internal Service Charge IT	-	-	-	8,500	8,500	100.00%
Telephone (Voice And Fax)	894	1,279	1,279	790	790	-61.90%
Health & Wellness	1,173	1,500	1,500	1,500	1,500	0.00%
Claims Deductible	3,148	6,940	6,940	6,940	6,940	0.00%
A&S Inmate Trustees	2,500	2,500	2,500	2,500	2,500	0.00%
Line of Duty	82,202	90,643	90,643	90,643	90,643	0.00%
Property Insurance	72,083	77,262	77,286	77,286	77,286	0.03%
Motor Vehicle Insurance	84,792	79,051	79,536	79,536	79,536	0.61%
Surety Bonds	775	775	775	775	775	0.00%
Public Official Liability Insu	5,354	5,354	5,354	5,354	5,354	0.00%
General Liability Insurance	16,288	19,188	28,452	28,452	28,452	32.56%
Travel & Training	2,865	6,500	7,350	6,500	6,500	0.00%
Operating Expenses	1,036	1,000	1,000	1,000	1,000	0.00%
Dues & Association Memberships	474	500	500	500	500	0.00%
Office Supplies	227	300	300	300	300	0.00%
PPE & Safety	21,175	200	200	200	200	0.00%
Contingency	-	23,575	7,385	10,000	18,245	-29.21%
Total Risk Management Expenses	\$ 725,954	767,126	769,149	762,692	767,126	0.00%
TOTAL RISK MANAGEMENT EXPENSES	\$ 725,954	767,126	769,149	762,692	767,126	0.00%



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Capital Projects Fund





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PROPOSED CAPITAL BUDGET

FY2021-22

Expenditures

Economic Development	\$ 325,000
44-acre Permit Ready Site	
Fire & Rescue	\$ 2,050,000
Medic, Ladder	
Parks & Rec	\$ 815,000
Capital Maintenance - \$75,000	
Heritage Park Bleachers - \$60,000	
Nike Park Pavement - \$400,000	
Nike Park Playground - \$90,000	
Tennis Court Restoration - \$190,000	
Public Schools	\$16,000,000
Hardy Elementary	
Public Utilities	\$ 850,000
Capital Maintenance (Water) - \$450,000	
Benns Grant Water Tank - \$300,000	
Capital Maintenance (Sewer) - \$100,000	
Public Works	\$ 225,000
Capital Maintenance - \$50,000	
Smithfield Library Roof - \$175,000	
Stormwater	\$ 300,000
Capital Maintenance - \$50,000	
SLAF Projects - \$250,000	
Reserve	\$ 613,277
Capital Reserve Funds	
<hr/>	
Total	\$21,178,277
FY22 Capital Fund Budget Appropriation	\$ 2,313,277
Previously Funded	<u>\$ 18,865,000</u>

PROPOSED CAPITAL BUDGET
FY2021-22

Revenues

General Fund	\$ 963,277
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	\$ 18,865,000**
<u>Grants/Other</u>	<u>\$ 250,000</u>

Total	\$21,178,277
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FY22 Capital Fund Revenue	\$ 2,313,277
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Current Bonded	<u>\$ 18,865,000**</u>
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** - Previously Funded via Bonds

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

Department/Agency	Capital Budget FY20-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FIVE YEAR TOTAL FY 2022-26
Economic Development	\$ 350,000	\$ 325,000	\$ 525,000	\$ 525,000	\$ 500,000	\$ 325,000	\$ 2,200,000
Fire & Rescue	\$ 1,525,000	\$ 2,050,000	\$ 2,100,000	\$ 1,475,000	\$ 575,000	\$ 1,050,000	\$ 7,250,000
Parks & Recreation	\$ 540,000	\$ 815,000	\$ 275,000	\$ 500,000	\$ 200,000	\$ 300,000	\$ 2,090,000
Public Schools	\$ 11,350,000	\$ 16,000,000	\$ 15,000,000	\$ 15,000,000	\$ -	\$ -	\$ 46,000,000
Public Utilities	\$ 650,000	\$ 850,000	\$ 2,700,000	\$ 500,000	\$ 700,000	\$ 400,000	\$ 5,150,000
Public Works	\$ 360,000	\$ 225,000	\$ 755,000	\$ 420,000	\$ 50,000	\$ 510,000	\$ 1,960,000
Space Needs	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Stormwater	\$ 300,000	\$ 300,000	\$ 300,000	\$ 350,000	\$ 400,000	\$ 300,000	\$ 1,650,000
Transportation	\$ -	\$ -	\$ 350,000	\$ 1,000,000	\$ 2,235,000	\$ -	\$ 3,585,000
Reserve	\$ -	\$ 613,277	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 15,425,000	\$ 21,178,277	\$ 22,005,000	\$ 19,770,000	\$ 4,660,000	\$ 2,885,000	\$ 69,885,000
REVENUE SOURCES							
General Fund	\$ 100,000	\$ 963,277	\$ 100,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 1,513,277
Fund Balance/Reserves	\$ 230,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 200,000
Utilities Fund Balance	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 400,000	\$ 800,000
Utilities CIP Fund Balance	\$ 650,000	\$ 750,000	\$ 2,600,000	\$ 400,000	\$ 600,000	\$ -	\$ 4,350,000
EDA Fund Balance	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Stormwater CIP Fund Balance	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
Proffer Revenues	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Current Bonded	\$ -	\$ 18,865,000	\$ 2,469,000	\$ -	\$ -	\$ -	\$ 21,334,000
Proposed Bonded	\$ 13,545,000	\$ -	\$ 16,180,000	\$ 17,770,000	\$ 1,175,000	\$ 1,835,000	\$ 36,960,000
Grants/Donations/Other	\$ 300,000	\$ 250,000	\$ 600,000	\$ 1,300,000	\$ 2,585,000	\$ 250,000	\$ 4,985,000
TOTAL	\$ 15,425,000	\$ 21,178,277	\$ 22,099,000	\$ 19,770,000	\$ 4,660,000	\$ 2,885,000	\$ 70,592,277

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

Department/Agency	FY2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	TOTAL FY 2027-31	TEN YEAR TOTAL
Economic Development	\$ 741,400	\$ 1,701,000	\$ 9,300,000	\$ 9,725,000	\$ 775,000	\$ 22,242,400	\$ 24,442,400
Fire & Rescue	\$ 1,100,000	\$ 700,000	\$ 450,000	\$ 975,000	\$ -	\$ 3,225,000	\$ 10,475,000
Parks & Recreation	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000	\$ 2,590,000
Public Schools	\$ -	\$ -	\$ 4,000,000	\$ -	\$ -	\$ 4,000,000	\$ 50,000,000
Public Utilities	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 2,000,000	\$ 7,150,000
Public Works	\$ 530,000	\$ 550,000	\$ 570,000	\$ 590,000	\$ 610,000	\$ 2,850,000	\$ 4,810,000
Space Needs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Stormwater	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,500,000	\$ 3,150,000
Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,585,000
TOTAL	\$ 3,171,400	\$ 3,751,000	\$ 15,120,000	\$ 12,090,000	\$ 2,185,000	\$ 36,317,400	\$ 106,202,400
REVENUE SOURCES							
General Fund	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 1,750,000	\$ 3,263,277
Fund Balance/Reserves	\$ 480,000	\$ 500,000	\$ 520,000	\$ 540,000	\$ 560,000	\$ 2,600,000	\$ 2,800,000
Utilities Fund Balance	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 2,000,000	\$ 2,800,000
Utilities CIP Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,350,000
EDA Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Stormwater CIP Fund Balance	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000	\$ 500,000
Proffer Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Current Bonded	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,334,000
Proposed Bonded	\$ 1,641,000	\$ 2,201,000	\$ 13,550,000	\$ 10,500,000	\$ 575,000	\$ 28,467,000	\$ 65,427,000
Grants/Donations/Other	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,250,000	\$ 6,235,000
TOTAL	\$ 3,171,000	\$ 3,751,000	\$ 15,120,000	\$ 12,090,000	\$ 2,185,000	\$ 36,317,000	\$ 106,909,277

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

PROJECT	Capital Budget FY20-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FIVE YEAR TOTAL FY 2022-26
Econ Dev Asset Maint	\$ 250,000		\$ 200,000	\$ 200,000	\$ 500,000	\$ 200,000	\$ 1,100,000
S. T. H. Ph II 44-Acre Permit Ready Site Dev't	\$ 100,000	\$ 325,000	\$ 325,000	\$ 325,000	\$ -	\$ -	\$ 975,000
U.S. Rte 460 - 83-Acre Permit-Ready Site Dev't		\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000
S. T. H. Ph II 184-Acre Permit Ready Site Dev't		\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ 75,000
Shirley T. Holland Phase III Site Development		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Community Facilities Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 350,000	\$ 325,000	\$ 525,000	\$ 525,000	\$ 500,000	\$ 325,000	\$ 2,200,000
REVENUE SOURCES							
General Fund		\$ 125,000					\$ 125,000
Fund Balance/Reserves							\$ -
EDA Fund Balance		\$ 200,000					\$ 200,000
Utilities CIP Fund Balance							\$ -
Proffer Revenues							\$ -
Current Bonded							\$ -
Proposed Bonded	\$ 350,000	\$ -	\$ 525,000	\$ 525,000	\$ 500,000	\$ 325,000	\$ 1,875,000
Grants/Donations/Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 350,000	\$ 325,000	\$ 525,000	\$ 525,000	\$ 500,000	\$ 325,000	\$ 2,200,000

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

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

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

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

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

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

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

PROJECT	Total Project Cost	Capital Budget FY20-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FIVE YEAR TOTAL FY 2022-26
Capital Maintenance		\$ 50,000	\$ 75,000	\$ 75,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 450,000
Bradby Park Development		\$ 100,000		\$ 200,000	\$ 400,000	\$ 100,000	\$ -	\$ 700,000
Heritage Park Amphitheater							\$ 200,000	\$ 200,000
Heritage Park Bleachers		\$ 51,000	\$ 60,000	\$ -				\$ 60,000
Jones Creek Dock		\$ 200,000						\$ -
Nike Park Field Lighting								\$ -
Nike Park Pavement Repair			\$ 400,000	\$ -				\$ 400,000
Nike Park Playground			\$ 90,000					\$ 90,000
Nike Park Recreation Center			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Nike Park Tennis Courts Restoration		\$ 29,000	\$ 190,000					\$ 190,000
Tyler's Beach Development		\$ 110,000		\$ -				\$ -
Blackwater River Park Development		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL		\$ 540,000	\$ 815,000	\$ 275,000	\$ 500,000	\$ 200,000	\$ 300,000	\$ 2,090,000
REVENUE SOURCES								
General Fund		\$ 100,000	\$ 40,000		\$ 100,000	\$ 100,000	\$ 100,000	\$ 340,000
Fund Balance/Reserves		\$ 230,000					\$ 200,000	\$ 200,000
Utilities Fund Balance								\$ -
Utilities CIP Fund Balance								\$ -
Proffer Revenues								\$ -
Current Bonded			\$ 775,000	\$ 369,000				\$ 1,144,000
Proposed Bonded		\$ 210,000			\$ 400,000	\$ 100,000		\$ 500,000
Grants/Donations/Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL		\$ 540,000	\$ 815,000	\$ 369,000	\$ 500,000	\$ 200,000	\$ 300,000	\$ 2,184,000

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

PROJECT		FY2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	TOTAL FY 2027-31	TEN YEAR TOTAL
Capital Maintenance		\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000	\$ 950,000
Bradby Park Development							\$ -	\$ 700,000
Heritage Park Amphitheater							\$ -	\$ 200,000
Heritage Park Bleachers							\$ -	\$ 60,000
Jones Creek Dock							\$ -	\$ -
Nike Park Field Lighting							\$ -	\$ -
Nike Park Pavement Repair							\$ -	\$ 400,000
Nike Park Playground							\$ -	\$ 90,000
Nike Park Recreation Center							\$ -	\$ -
Nike Park Tennis Courts Restoration		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 190,000
Tyler's Beach Development		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Blackwater River Park Development		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL		\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000	\$ 2,590,000
REVENUE SOURCES								
General Fund		\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000	\$ 840,000
Fund Balance/Reserves							\$ -	\$ 200,000
Utilities Fund Balance							\$ -	\$ -
Utilities CIP Fund Balance							\$ -	\$ -
Proffer Revenues							\$ -	\$ -
Current Bonded							\$ -	\$ 1,144,000
Proposed Bonded							\$ -	\$ 500,000
Grants/Donations/Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL		\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000	\$ 2,684,000

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

PROJECT	Total Project Cost	Capital Budget FY20-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FIVE YEAR TOTAL FY 2022-26
Hardy Elementary		\$ 11,000,000	\$ 16,000,000					\$ 16,000,000
Westside Elementary				\$ 15,000,000	\$ 15,000,000			\$ 30,000,000
Smithfield High Upgrades								\$ -
Roof Replacements		\$ 350,000		\$ -				\$ -
Fleet/Bus Garage								\$ -
School Admin Bldg								\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL		\$ 11,350,000	\$ 16,000,000	\$ 15,000,000	\$ 15,000,000	\$ -	\$ -	\$ 46,000,000
REVENUE SOURCES								
General Fund								\$ -
Fund Balance/Reserves								\$ -
Utilities Fund Balance								\$ -
Utilities CIP Fund Balance								\$ -
Proffer Revenues		\$ 600,000						\$ -
Current Bonded			\$ 16,000,000					\$ 16,000,000
Proposed Bonded		\$ 10,750,000		\$ 15,000,000	\$ 15,000,000			\$ 30,000,000
Grants/Donations/Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL		\$ 11,350,000	\$ 16,000,000	\$ 15,000,000	\$ 15,000,000	\$ -	\$ -	\$ 46,000,000

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

PROJECT		FY2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	TOTAL FY 2027-31	TEN YEAR TOTAL
Hardy Elementary							\$ -	\$ 16,000,000
Westside Elementary							\$ -	\$ 30,000,000
Smithfield High Upgrades							\$ -	\$ -
Roof Replacements							\$ -	\$ -
Fleet/Bus Garage				\$ 2,000,000			\$ 2,000,000	\$ 2,000,000
School Admin Bldg				\$ 2,000,000			\$ 2,000,000	\$ 2,000,000
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL		-	-	\$ 4,000,000	-	-	\$ 4,000,000	\$ 50,000,000
REVENUE SOURCES								
General Fund							\$ -	\$ -
Fund Balance/Reserves							\$ -	\$ -
Utilities Fund Balance							\$ -	\$ -
Utilities CIP Fund Balance							\$ -	\$ -
Proffer Revenues							\$ -	\$ -
Current Bonded							\$ -	\$ 16,000,000
Proposed Bonded				\$ 4,000,000			\$ 4,000,000	\$ 34,000,000
Grants/Donations/Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL		\$ -	\$ -	\$ 4,000,000	\$ -	\$ -	\$ 4,000,000	\$ 50,000,000

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

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

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

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

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

PROJECT	Total Project Cost	Capital Budget FY20-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FIVE YEAR TOTAL FY 2022-26
Capital Maintenance		\$ 360,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
Capital Projects			\$ -	\$ 705,000	\$ 370,000		\$ 460,000	\$ 1,535,000
Smithfield Library (Roof/HVAC)			\$ 175,000					\$ 175,000
Windsor Library		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL		\$ 360,000	\$ 225,000	\$ 755,000	\$ 420,000	\$ 50,000	\$ 510,000	\$ 1,960,000
REVENUE SOURCES								
General Fund			\$ 185,000	\$ 100,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 435,000
Fund Balance/Reserves								\$ -
Utilities Fund Balance								\$ -
Utilities CIP Fund Balance								\$ -
Proffer Revenues								\$ -
Current Bonded			\$ 40,000					\$ 40,000
Proposed Bonded		\$ 360,000		\$ 655,000	\$ 370,000		\$ 460,000	\$ 1,485,000
Grants/Donations/Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 360,000	\$ 225,000	\$ 755,000	\$ 420,000	\$ 50,000	\$ 510,000	\$ 1,960,000	

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

PROJECT		FY2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	TOTAL FY 2027-31	TEN YEAR TOTAL
Capital Maintenance		\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000	\$ 500,000
Capital Projects		\$ 480,000	\$ 500,000	\$ 520,000	\$ 540,000	\$ 560,000	\$ 2,600,000	\$ 4,135,000
Smithfield Library (Roof/HVAC)							\$ -	\$ 175,000
Windsor Library		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL		\$ 530,000	\$ 550,000	\$ 570,000	\$ 590,000	\$ 610,000	\$ 2,850,000	\$ 4,810,000
REVENUE SOURCES								
General Fund		\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000	\$ 685,000
Fund Balance/Reserves		\$ 480,000	\$ 500,000	\$ 520,000	\$ 540,000	\$ 560,000	\$ 2,600,000	\$ 2,600,000
Utilities Fund Balance							\$ -	\$ -
Utilities CIP Fund Balance							\$ -	\$ -
Proffer Revenues							\$ -	\$ -
Current Bonded							\$ -	\$ 40,000
Proposed Bonded							\$ -	\$ 1,485,000
Grants/Donations/Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL		\$ 530,000	\$ 550,000	\$ 570,000	\$ 590,000	\$ 610,000	\$ 2,850,000	\$ 4,810,000

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

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

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

							TOTAL	TEN YEAR
PROJECT		FY2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	FY 2027-31	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
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL		\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,500,000	\$ 3,150,000
REVENUE SOURCES								
General Fund							\$ -	\$ -
Fund Balance/Reserves							\$ -	\$ -
Utilities Fund Balance							\$ -	\$ -
Stormwater CIP Fund Balance		\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000	\$ 500,000
Proffer Revenues							\$ -	\$ -
Current Bonded							\$ -	\$ -
Proposed Bonded							\$ -	\$ -
Grants/Donations/Other		<u>\$ 250,000</u>	<u>\$ 250,000</u>	<u>\$ 250,000</u>	<u>\$ 250,000</u>	<u>\$ 250,000</u>	<u>\$ 1,250,000</u>	<u>\$ 2,650,000</u>
TOTAL		\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,500,000	\$ 3,150,000

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

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