

PROPOSED FY 2022-23
OPERATING & CAPITAL
BUDGET

APRIL 7, 2022

REVISED MAY 5, 2022



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**County of Isle of Wight
Virginia**

For the Fiscal Year Beginning

July 01, 2021

Christopher P. Morrill

Executive Director



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Isle of Wight Budget Development Calendar – FY 2022-23

December 15, 2021	Budget Packages Distributed to Departments/Agencies/Local Organizations & Web Posting
January 24, 2022	Departmental & Agency Budget Requests Due
January 31 to February 4, 2022	County Administrator's Budget Development Meetings
March 1-31, 2022	County Administrator's Budget Review Meetings
April 7, 2022	County Administrator's Proposed Budget Presented to the Board of Supervisors
April 14, 2022	Board of Supervisors Budget Work Session
April 21, 2022	Board of Supervisors Public Hearing on Proposed Budget & Resolution
April 28, 2022	Board of Supervisors Budget Work Session
May 5, 2022	Board of Supervisors Budget Work Session
May 12, 2022	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 2022-23 budget for Isle of Wight County to the Board of Supervisors and our citizens. This Budget was prepared to meet the needs of a growing community by providing cost efficient and effective public services. The team of staff responsible for preparing the budget has attempted to create a document that is more transparent and understandable to every citizen and addresses the basic responsibilities of local government.

The FY 2022-23 budget is notable for the fact that for the ninth year in a row, there will be **no** change in the real estate tax rate of \$.85. The personal property tax rate has been reduced from \$4.50 to \$3.90. One penny of real estate tax is expected to generate **\$504,900**.

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 **\$88,986,738**. The largest source of these funds is from General Property taxes (\$65.5 million) or 74% of the budget. The largest uses of County funds are for Education (\$27.5 million, 31%), Public Safety (\$13.5 million, 15%), and Debt Service (\$12.8 million, 14%). 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 increase in 2021 (18% from the previous year) but at a slower rate. There were 312 housing starts in 2021 compared to 265 in 2020 which is the largest number of housing starts in the past six years. In 2021, 86% of all housing starts occurred in the northern end of the county, 61% in the Newport District and 25% in the Town of Smithfield.

Commercial development and construction were basically non-existent in FY21 and represented only 2% of the total new construction assessments. A 2.5% change in assessments is forecast for FY 23 with total value of \$4,987,000,000 and revenue of \$41,420,000 based on the current tax rate of \$.85 and a collection rate of 98%.

Personal Property – Motor Vehicles – The value of used motor vehicles continued to grow by almost 59% in 2021 relative to 2020 according to J.D. Power. In response to the large increase in values, the Board of Supervisors proactively voted to reduce the personal property tax rate from \$4.50 to \$3.90 in March. The Car Tax Relief percentage is also reduced from 40% to 35%. A 49% growth is forecast for FY 23 with revenue of \$14,625,000.

Machinery & Tools Tax – The Machinery and Tools category has experienced volatility during the past three years. An increase of 2.4% over current revenues for the M&T tax is expected to generate revenue of \$5,145,000.

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 35% of all retail sales for Isle of Wight County. An increase of 19% is forecast compared to last year. For the previous two years, the median change is 17%. This year's revenue forecast of \$4,000,000 is an increase of 23% over the FY22 budget.

Public Service Corporation Taxes – Public Service assessments are adjusted annually based on the real estate sales ratio as determined by the Department of Taxation. As real estate sale prices exceed assessments, the county's sales ratio declines. It is anticipated that the assessments will decrease 16.7% in the next fiscal year which will result in revenue of \$1,402,000.

Recordation and Wills Tax – The tax on recordation of real property has followed the real estate market and continued to increase over the last several years. After collecting \$906,000 in FY21, we are on pace to collect \$900,000 in FY22. I am projecting \$850,000 for FY23 which is an increase of \$100,000 over last year's budgeted amount.

Building Permits – Building permit fee revenue reflects the increase in housing starts throughout the County. \$562,000 was received in FY21 and we expect to collect more than \$550,000 in FY22. I am estimating \$550,000 in FY23 which is an increase of \$50,000 over last year.

Utilities Fund – After 2 years of no increase in water and sewer rates, a 56-cent increase in the price/1000 gallons of water is proposed. This will result in a monthly increase of \$2.80 or 3.9% for the typical customer who uses 5000 gals/month. An increase in the water and sewer connection fees is also proposed.

The water connection fee is proposed to increase from \$4,000 to \$4,500 and the sewer connection fee is proposed to increase from \$3,700 back to \$4,000. The sewer connection fee was reduced from \$4,000 to \$3,700 in 2015. These fees have not increased in at least 10 years.

Expenditure Highlights

Impacts from COVID-19 Pandemic – We will receive the remaining installment of the \$7.2 million grant from The American Rescue Plan in June. Funds from the Rescue Plan have been designated mostly for utility projects (\$4.8 million) related to Hardy Elementary School and Broadband expansion (\$2.4 million).

Public Schools – An increase of \$526,988 is proposed in local funds for the Isle of Wight County Public Schools. This will fund 8 testing coordinators for the school system that will allow current counselors to focus more on actual counselling services for students. \$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 9 new vehicles. Four additional patrol positions for the Sheriff's department are proposed at this time, one of which we expect will be paid for by the Compensation Board. 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 – In previous years, emergency volunteer responders who lived in Isle of Wight County could receive a tax credit for one vehicle up to \$500. In FY21, approximately \$62,000 in relief was provided to 200 individuals. The median tax credit was \$342. A revised program is being proposed for FY23 which will provide all volunteer responders regardless of where they live or the value of their vehicle with tax relief in the amount of \$350. The total amount of this proposal is \$115,000.

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 400 tons of solid waste.

Debt Service – Older debt service payments reached their peak in FY20 and will continue to decline. Bonds totaling \$18.5 million were issued in February 2022 to fund the remainder of Hardy Elementary School, the replacement of Fire and Rescue equipment and other County projects. Our total debt Service budget for the General Fund in FY23 will be \$12.8 million. \$7.6 million of the payments will be for principal.

Personnel

Isle of Wight County competes for employees across the Hampton Roads region. We have completed a new compensation study to determine how we compare with peer localities and the average increase is 6.5% for the General Fund and

9.6% for Public Safety. To maintain our competitiveness, I have also included a 4% general wage increase.

The County Health Plan experienced another good year with a 6.2% increase in rates after two years of no rate increases. 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 2 other vehicles are proposed to replace aging or high mileage vehicles in the following departments: Public Works and Community Development.

Capital Budget

Consistent with the Board's adoption of the FY23-32 Capital Improvements Program, a Capital Budget of \$32.9 million is included to move various capital projects forward. Significant capital expenditures include additional funds for the replacement of Hardy Elementary School (\$12 million), replacement of an engine, tanker, and SCBA system (\$2.6 million), Water line and Water tank projects (\$5.5 million), and various Transportation projects (\$11.2 million)

The Capital Budget is fully funded with existing bonds, ARPA funds, and grants.

Acknowledgements

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

Sincerely,



Randy Keaton
County Administrator

FY23 Budget Highlights

Revenues:

- **\$4,766,300 increase in overall budget**
- **\$2,450,000 increase** – Personal Property Taxes (vehicles)
- **\$1,100,000 increase** – Real Property Taxes
- **\$725,000 increase** – Sales & Use Tax
- **\$310,000 increase** – Delinquent Taxes
- **\$145,000 increase** – Meals Tax
- **\$140,000 increase** – M&T Tax
- **\$100,000 increase** – County Tax on Record/Wills
- **\$100,000 increase** – EMS Charges
- **\$87,000 increase** – Business License
- **\$59,000 increase** – Motor Vehicle License
- **\$280,000 decrease** – Public Service RE taxes
- **\$200,000 decrease** – Interest Revenue
- **\$138,000 decrease** – Business Equipment (tax rate decrease)
- **\$85,000 decrease** – Utility Tax
- **\$69,000 decrease** – Communications Tax

Expenses:

- **\$4,766,300 increase in overall budget**
- **\$2,011,000 increase** – Pay Plan & 4% cost of living
- **\$700,000 increase** – New positions
- **\$631,000 increase** – Sheriff's Department
- **\$527,000 increase** – School System
- **\$319,000 increase** – Transfer to E911
- **\$199,000 increase** – Transfer to Social Services
- **\$184,000 increase** – tax relief (elderly & disabled, disabled veteran)
- **\$115,000 increase** – Volunteer Tax Relief
- **\$100,000 increase** – Legal fees
- **\$100,000 increase** - Contingency
- **\$76,000 increase** – Solid Waste (increase in tipping fees)
- **\$71,000 increase** – Blackwater Library
- **\$990,000 decrease** – Debt Service Reserve
- **\$70,000 decrease** – Transfer to Public Utilities



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4/6/2022

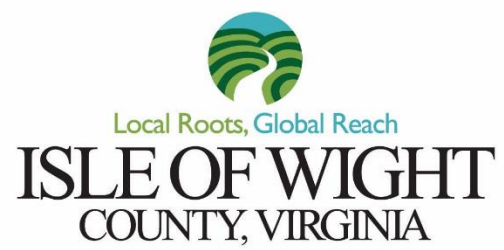
FY 2022-23 Budget Summary

	FY 2021-22	FY 2022-23	Difference	% Change	Significant Items
Board of Supervisors	\$ 329,300	\$ 345,718	\$ 16,418	4.99%	software
County Administration	\$ 483,251	\$ 490,509	\$ 7,258	1.50%	
County Attorney	\$ 575,348	\$ 674,903	\$ 99,555	17.30%	increase in legal fees
Human Resources	\$ 394,837	\$ 378,407	\$ (16,430)	-4.16%	
Commissioner of the Revenue	\$ 765,696	\$ 799,137	\$ 33,441	4.37%	
Assessment	\$ 288,900	\$ 119,800	\$ (169,100)	-58.53%	1st year of assessment
Treasurer	\$ 891,035	\$ 917,299	\$ 26,264	2.95%	
Finance	\$ 802,014	\$ 826,149	\$ 24,135	3.01%	
Purchasing	\$ 171,368	\$ 164,303	\$ (7,065)	-4.12%	
Electoral Board/Registrar	\$ 391,778	\$ 361,218	\$ (30,560)	-7.80%	
Court Programs	\$ 349,735	\$ 353,477	\$ 3,742	1.07%	
Clerk of the Circuit Court	\$ 598,133	\$ 630,317	\$ 32,184	5.38%	
Commonwealth's Attorney	\$ 839,802	\$ 843,540	\$ 3,738	0.45%	
Sheriff	\$ 5,203,963	\$ 5,835,327	\$ 631,364	12.13%	in-car cameras, overtime, fuel
Emergency Services	\$ 516,872	\$ 526,885	\$ 10,013	1.94%	
Career Fire and Rescue Response	\$ 3,358,775	\$ 3,612,306	\$ 253,531	7.55%	
Volunteer Fire & Rescue Response	\$ 1,421,620	\$ 1,567,322	\$ 145,702	10.25%	\$115,000 car tax relief
Western Tidewater Regional Jail	\$ 1,293,333	\$ 1,293,333	\$ -	0.00%	
Inspections	\$ 739,901	\$ 749,583	\$ 9,682	1.31%	
Animal Control	\$ 594,840	\$ 629,548	\$ 34,708	5.83%	
Public Works - Administration	\$ 318,111	\$ 320,744	\$ 2,633	0.83%	
Public Works - Inspections	\$ 84,262	\$ 85,963	\$ 1,701	2.02%	
Public Works - Solid Waste	\$ 2,902,069	\$ 2,965,138	\$ 63,069	2.17%	\$4 increase in tipping fee
Public Works - Bldg. & Grounds	\$ 1,494,671	\$ 1,525,335	\$ 30,664	2.05%	
Public Works - Transportation	\$ 283,925	\$ 356,038	\$ 72,113	25.40%	professional serv. & mowing
Parks & Recreation - Admin	\$ 265,736	\$ 265,899	\$ 163	0.06%	
Parks & Recreation - Programs	\$ 755,485	\$ 720,557	\$ (34,928)	-4.62%	
Parks & Recreation - Grounds	\$ 1,001,054	\$ 958,002	\$ (43,052)	-4.30%	
Blackwater Regional Library	\$ 891,490	\$ 962,508	\$ 71,018	7.97%	
Community Development	\$ 830,216	\$ 854,603	\$ 24,387	2.94%	
Economic Development	\$ 1,044,089	\$ 1,059,589	\$ 15,500	1.48%	
Tourism	\$ 577,490	\$ 587,786	\$ 10,296	1.78%	
Markets	\$ 76,631	\$ 84,690	\$ 8,059	10.52%	
Communications	\$ 78,648	\$ 79,351	\$ 703	0.89%	
Cooperative Extension	\$ 73,643	\$ 75,515	\$ 1,872	2.54%	
Non-Departmental	\$ 3,367,903	\$ 3,615,766	\$ 247,863	7.36%	
Schools	\$ 26,961,613	\$ 27,488,601	\$ 526,988	1.95%	Additional positions for testing
Transfer to Other Funds	\$ 7,056,445	\$ 7,505,856	\$ 449,411	6.37%	
Debt Service	\$ 13,346,056	\$ 12,771,654	\$ (574,402)	-4.30%	
Governmental Organizations	\$ 2,139,811	\$ 2,126,922	\$ (12,889)	-0.60%	
Non-Profit Organizations	\$ 360,589	\$ 346,140	\$ (14,449)	-4.01%	
Salary Increases	\$ -	\$ 2,011,000	\$ 2,011,000		pay study + 4% COLA
New Positions	\$ -	\$ 700,000	\$ 700,000		
Contingency	\$ 300,000	\$ 400,000	\$ 100,000	33.33%	
Total	\$ 84,220,438	\$ 88,986,738	\$ 4,766,300	5.66%	
Revenues		\$ 88,986,738			



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General Fund Revenues





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Isle of Wight County
Proposed FY 2022-23 Operating Budget
General Fund Revenues - REVISED 5/5/2022

	2021 ACTUAL	2022* ORIG BUD	2022 AMENDED	2023 REQUESTS	2023* PROPOSED	PCT * CHANGE
REAL PROPERTY TAXES						
Real Estate - Current	\$ 39,438,796	40,220,000	40,220,000	40,220,000	41,420,000	2.98%
Real Estate - Delinquent	1,009,031	950,000	950,000	950,000	950,000	0.00%
Public Service Property	1,676,126	1,759,000	1,759,000	1,759,000	1,402,000	-20.30%
Personal Property- Current	9,666,859	11,050,000	11,050,000	11,050,000	13,500,000	22.17%
Personal Property- Delinquent	930,366	190,000	190,000	190,000	500,000	163.16%
Mobile Home Tax - Current	96,596	162,000	162,000	162,000	160,000	-1.23%
Mob. Home Tax -- Delinquent	24,245	5,000	5,000	5,000	5,000	0.00%
Boat/Airplane Tax - Current	122,976	107,000	107,000	107,000	120,000	12.15%
Boat/Airplane Tax - Delinquent	13,312	1,000	1,000	1,000	5,000	400.00%
Machinery & Tools -Current & Delinquent	4,804,636	5,000,000	5,000,000	5,000,000	5,140,000	2.80%
Equipment-Current	1,995,859	1,905,000	1,905,000	1,905,000	1,775,000	-6.82%
Equipment-Delinquent	15,204	-	-	-	-	0.00%
Penalty	457,513	400,000	400,000	400,000	400,000	0.00%
Interest	192,666	170,000	170,000	170,000	170,000	0.00%
Total Real Property Taxes	\$ 60,444,185	61,919,000	61,919,000	61,919,000	65,547,000	5.86%
OTHER PROPERTY TAXES						
Local Sales & Use	\$ 3,376,399	3,250,000	3,590,727	3,950,000	4,000,000	23.08%
Consumer Utility Tax	901,405	985,000	985,000	960,000	900,000	-8.63%
Consumption Tax	112,340	120,000	120,000	120,000	120,000	0.00%
Business License Tax	887,070	832,000	832,000	832,000	915,000	9.98%
Motor Vehicles License Current	820,356	1,031,000	1,031,000	1,031,000	1,090,000	5.72%
Motor Vehicle Licenses-Delinquent	260,787	30,000	30,000	30,000	40,000	33.33%
Penalty - Taxes	9,989	7,000	7,000	7,000	7,000	0.00%
Interest - Taxes	5,085	2,000	2,000	2,000	2,000	0.00%
Taxes on Record/Wills-Local	906,770	750,000	750,000	750,000	850,000	13.33%
Lodging Tax	70,970	64,000	64,000	64,000	84,000	31.25%
Meals Tax	569,370	530,000	530,000	530,000	675,000	27.36%
Communications Sales & Use Tax	605,463	635,000	635,000	635,000	600,000	-5.51%
Bank Stock Tax	14,530	11,000	11,000	11,000	12,000	9.09%
Total Other Property Taxes	\$ 8,540,534	8,247,000	8,587,727	8,922,000	9,295,000	12.71%
PERMITS, FEES & LICENSES						
Animal License	\$ 38,493	40,000	40,000	40,000	40,000	0.00%
Land Use Application Fees	150	-	-	-	-	0.00%
Land Transfer Fees	1,745	1,000	1,000	1,000	1,000	0.00%
Inspections Technology Fee	22,470	18,000	18,000	18,000	20,000	11.11%
Zoning Use & Subdiv Ord Fee	84,508	75,000	75,000	75,000	75,000	0.00%
Building & Misc Permits & Fees	562,478	500,000	500,000	500,000	550,000	10.00%
Solid Waste Franchise Fee	32,273	30,000	30,000	30,000	30,000	0.00%
Concealed Weapon Permit Fee	50,906	40,000	40,000	40,000	40,000	0.00%
Total Permits, Fees & Licenses	\$ 793,023	704,000	704,000	704,000	756,000	7.39%
FINES & FORFEITURES						
Court Fines and Forfeitures	\$ 77,228	115,000	115,000	115,000	75,000	-34.78%
Interest - Court Fine & Forft	3,117	4,000	4,000	4,000	4,000	0.00%
County Code Violations	26,404	10,000	10,000	10,000	10,000	0.00%
Restitution	3,910	-	-	-	-	0.00%
Total Fines & Forfeitures	\$ 110,659	129,000	129,000	129,000	89,000	-31.01%

Isle of Wight County
Proposed FY 2022-23 Operating Budget
General Fund Revenues - REVISED 5/5/2022

	2021 ACTUAL	2022* ORIG BUD	2022 AMENDED	2023 REQUESTS	2023* PROPOSED	PCT * CHANGE
REVENUE FROM USE						
Interest Revenue	\$ 42,301	300,000	300,000	300,000	100,000	-66.67%
Property Rental	208,572	185,000	185,000	185,000	185,000	0.00%
Unrealized Gain on Investment	(406,738)	-	-	-	-	0.00%
Total Revenue from Use	\$ (155,865)	485,000	485,000	485,000	285,000	-41.24%
CHARGES FOR SERVICES						
Set Off Collection Fees	\$ 76,531	75,000	75,000	75,000	75,000	0.00%
Finance Administration Fee	655	1,000	1,000	1,000	1,000	0.00%
Court Security Fee	88,204	65,000	65,000	65,000	80,000	23.08%
Sheriff's Fee	2,205	2,000	2,000	2,000	2,000	0.00%
Sheriff Extradition Revenue	2,511	7,000	7,000	7,000	4,000	-42.86%
Law Library Fees	6,854	8,000	8,000	8,000	8,000	0.00%
Building Const Court Fees	12,559	15,000	15,000	15,000	15,000	0.00%
Courthouse Construction Fees	18,698	20,000	20,000	20,000	20,000	0.00%
Reimb for Court Appointed Atty	1,494	2,000	2,000	2,000	2,000	0.00%
Commonwealth Attorney's Fees	2,688	3,000	3,000	3,000	3,000	0.00%
Criminal Check & Incident Rpt	1,005	1,000	1,000	1,000	1,000	0.00%
Fingerprinting	480	1,000	1,000	1,000	1,000	0.00%
Animal Adoption Fees	18,562	30,000	30,000	30,000	30,000	0.00%
Impound Fees	555	2,000	2,000	2,000	1,000	-50.00%
Quarantine Fees	500	-	-	-	-	0.00%
Kennel Fees	450	-	-	-	-	0.00%
Miscellaneous Charges	235	-	-	-	-	0.00%
EMS Revenue Recovery	1,415,664	900,000	900,000	900,000	1,000,000	11.11%
EMS Records Request Fee	983	-	-	-	-	0.00%
Treasurer Admin SC	200	-	-	-	-	0.00%
Treasurer Admin Fees	187,934	160,000	160,000	160,000	175,000	9.38%
DMV Hold Administration Fee	34,066	15,000	15,000	15,000	25,000	66.67%
Surry County EMS	-	-	-	-	-	0.00%
Camps	670	-	-	-	-	0.00%
Special Events Fee	700	4,500	4,500	2,000	2,000	-55.56%
Athletics	14,638	101,750	101,750	53,935	53,935	-46.99%
Camps	31,207	103,000	103,000	104,500	104,500	1.46%
Instructor Classes	2,992	25,865	25,865	15,700	15,700	-39.30%
Recreation	32,030	38,720	38,720	38,720	38,720	0.00%
Senior Adult Programming	-	23,950	23,950	16,492	16,492	-31.14%
Tyler's Beach Docking	5,675	-	-	-	-	0.00%
Windsor Center Fees	1,381	7,100	7,100	2,592	2,592	-63.49%
Tourism Special Events	-	1,000	1,000	1,000	1,000	0.00%
Tourism	2,824	8,080	8,080	8,080	8,080	0.00%
Total Charges for Services	\$ 1,965,152	\$ 1,620,965	\$ 1,620,965	\$ 1,550,019	\$ 1,686,019	4.01%
RECOVERED COST						
Borrow Pit Contribution	\$ 57,037	50,000	50,000	50,000	50,000	0.00%
Insurance Reimbursements	424,658	50,000	59,868	53,502	50,000	0.00%
Miscellaneous	3,068	0	0	0	0	0.00%
Sale of Recyclables	91,549	50,000	50,000	50,000	80,000	60.00%
Recovered Costs	36,145	0	0	0	0	0.00%
Smithfield Debt Service	51,453	51,453	51,453	51,453	51,453	0.00%
Smfd Tourism Recovered Cost	270,250	279,892	279,892	279,892	286,603	2.40%
Total Recovered Cost	\$ 934,160	\$ 481,345	\$ 491,213	\$ 484,847	\$ 518,056	7.63%

Isle of Wight County
Proposed FY 2022-23 Operating Budget
General Fund Revenues - REVISED 5/5/2022

	2021 ACTUAL	2022* ORIG BUD	2022 AMENDED	2023 REQUESTS	2023* PROPOSED	PCT * CHANGE
MISCELLANEOUS						
DSS Indirect Cost Allocation	\$ 113,867	387,576	387,576	387,576	398,242	2.75%
Recovered Costs	12,656	-	-	-	-	0.00%
Gifts and Donations	-	500	500	500	500	0.00%
Sale of Photocopies / Maps	2,540	-	-	-	-	0.00%
Miscellaneous	48,617	10,000	10,000	10,000	20,000	100.00%
Surplus Proceeds	90,739	10,000	10,000	10,000	20,000	100.00%
Surplus- Real Property	28,365	-	-	-	-	0.00%
School Meal Debt Collections	776	-	-	-	-	0.00%
P-Card Rebate	28,282	30,000	30,000	30,000	30,000	0.00%
E-payables Rebate	6,081	11,000	11,000	11,000	5,000	-54.55%
PU Indirect Cost	162,340	230,722	230,722	230,722	247,027	7.07%
SW Indirect Cost	63,578	67,382	67,382	67,382	74,294	10.26%
Market Fees	36,828	31,875	31,875	33,860	33,860	6.23%
Market Sponsors	5,912	6,600	6,600	6,900	6,900	4.55%
Vintage Market	26,017	40,775	40,775	42,160	42,160	3.40%
2011 QSCB Federal Tax Credit	311,735	337,500	337,500	337,500	337,500	0.00%
Total Miscellaneous	\$ 938,332	\$ 1,163,930	\$ 1,163,930	\$ 1,167,600	\$ 1,215,483	4.43%
NON-CATEGORICAL AID						
Auto Rental Tax	60,396	35,000	35,000	35,000	50,000	42.86%
Other	33,120	-	-	-	-	0.00%
Rolling Stock Tax	40,795	42,000	42,000	42,000	42,000	0.00%
Mobile Home Titling Tax	47,757	45,000	45,000	45,000	45,000	0.00%
Grantor's Tax	198,171	135,000	135,000	135,000	200,000	48.15%
State PPTR	5,115,890	5,115,890	5,115,890	5,115,890	5,115,890	0.00%
Total Non-categorical Aid	\$ 5,496,130	5,372,890	5,372,890	5,372,890	5,452,890	1.49%
CATEGORICAL AID						
Commonwealth Attorney Shared Expenses	\$ 398,214	421,529	421,529	421,529	421,529	0.00%
Sheriff Shared Expenses	1,140,581	1,332,259	1,416,259	1,416,259	1,416,259	6.31%
Commissioner Shared Expenses	147,778	158,295	158,295	158,295	158,295	0.00%
Treasurer Shared Expenses	125,039	140,162	140,162	140,162	140,162	0.00%
Registrar/Electoral Brd Shrd Ex	46,688	58,290	58,290	58,290	58,290	0.00%
Clerk of Circuit Court Shrd Ex	281,432	291,573	291,573	291,573	291,573	0.00%
Technology Trust Funds	23,656	40,284	40,284	40,284	40,284	0.00%
Total Categorical Aid	\$ 2,163,388	2,442,392	2,526,392	2,526,392	2,526,392	3.44%
REVENUE FROM THE COMMONWEALTH						
Salty Southern Route	\$ 5,500	5,500	5,500	5,500	5,500	0.00%
Fire Prevention Program	81,788	93,000	98,807	98,807	98,807	6.24%
Four for Life	24,418	47,000	47,000	47,000	40,000	-14.89%
Total Revenue from the Commonwealth	\$ 111,706	145,500	151,307	151,307	144,307	-0.82%
TOTAL STATE REVENUE	\$ 7,771,224	7,960,782	8,050,589	8,050,589	8,123,589	2.05%
OTHER FINANCING SOURCES						
Lease Proceeds	\$ 627,375	683,500	934,745	800,000	540,000	-20.99%
Transfer from Grants Fund	1,808,799	-	-	-	-	0.00%
Appropriated Fund Balance	-	-	1,314,814	-	-	0.00%
Committed Fund Balance	-	-	40,472	-	-	0.00%
Transfer from Debt Service	-	645,916	645,916	-	924,012	43.05%
Assigned Fund Balance	-	-	3,819,132	270,000	-	0.00%
Transfer from Assigned FB	-	-	349,529	-	-	0.00%
Total Other Financing Sources	\$ 2,436,174	1,329,416	7,104,608	1,070,000	1,464,012	10.12%
TOTAL GENERAL FUND REVENUES	\$ 83,777,577	84,040,438	90,256,032	84,482,055	88,979,159	5.88%



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General Fund Expenditure Summary





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Isle of Wight County
Proposed FY 2022-23 Operating Budget
General Fund

Expenditure Summary - REVISED 5/5/2022

	2021 ACTUAL	2022* ORIG BUD	2022 AMENDED	2023 REQUESTS	2023* PROPOSED	PCT* CHANGE
GENERAL ADMINISTRATION						
Board of Supervisors	\$ 291,790	329,300	381,295	345,718	345,718	4.99%
County Administration	469,311	483,251	490,051	490,509	490,509	1.50%
County Attorney	506,121	575,348	675,348	574,903	674,903	17.30%
Human Resources	289,261	394,837	406,246	378,407	378,407	-4.16%
Voter Registration	298,791	391,778	424,003	443,218	361,218	-7.80%
Total General Administration	\$ 1,855,274	2,174,514	2,376,943	2,232,755	2,250,755	3.51%
FINANCIAL ADMINISTRATION						
Commissioner of the Revenue	\$ 699,513	765,696	765,696	799,137	799,137	4.37%
Assessment	18,171	288,900	288,900	119,800	119,800	-58.53%
Treasurer	847,907	891,035	891,035	917,299	917,299	2.95%
Budget & Finance	714,100	802,014	876,696	820,075	826,149	3.01%
Purchasing	153,424	171,368	161,368	164,303	164,303	-4.12%
Total Financial Administration	\$ 2,433,116	2,919,013	2,983,695	2,820,614	2,826,688	-3.16%
JUDICIAL						
Circuit Court Judges	\$ 74,973	89,388	90,888	90,839	90,839	1.62%
General District Court	9,857	26,246	26,246	28,601	28,601	8.97%
Fifth District Community Corrections Program	17,567	18,926	18,926	18,614	18,614	-1.65%
Juvenile and Domestic Relations Court	7,782	12,575	12,575	12,642	12,642	0.53%
Juvenile Accountability Program	75	2,500	2,500	2,500	2,500	0.00%
Court Services Unit	70,800	200,100	200,100	200,281	200,281	0.09%
Clerk of the Circuit Court	515,998	598,133	598,310	625,401	630,317	5.38%
Commonwealth's Attorney	795,100	839,802	840,282	843,540	843,540	0.45%
Total Judicial	\$ 1,492,153	1,787,670	1,789,827	1,822,418	1,827,334	2.22%
PUBLIC SAFETY						
Sheriff - Administration & Public Safety Officers	\$ 5,034,712	5,203,963	5,762,648	5,939,067	5,857,758	12.56%
Sheriff - Animal Control	523,267	594,840	600,546	621,173	629,548	5.83%
Fire and Rescue Response	3,347,340	3,358,775	3,508,509	3,634,568	3,612,472	7.55%
Fire & Rescue - Station Services	1,451,581	1,421,620	1,427,427	1,505,558	1,567,352	100.00%
Fire & Rescue - Emergency Mgt & Billing	468,580	516,872	512,372	525,588	526,885	1.94%
Western Tidewater Regional Jail	1,293,333	1,293,333	1,293,333	1,293,333	1,293,333	0.00%
Total Public Safety	\$ 12,118,813	12,389,403	13,104,835	13,519,287	13,487,348	8.86%
PUBLIC WORKS						
Public Works - Administration	\$ 292,161	318,111	318,111	320,744	320,744	0.83%
Public Works - Transportation	281,836	283,925	370,375	336,038	356,038	25.40%
Public Works - Refuse Collection & Disposal	2,604,048	2,902,069	3,056,786	2,965,138	2,965,138	2.17%
Public Works - Building Maintenance	1,568,637	1,494,671	1,682,855	1,525,335	1,525,335	2.05%
Public Works - Capital Programs and Inspections	80,010	84,262	84,262	85,963	85,963	2.02%
Total Public Works	\$ 4,826,692	5,083,038	5,512,389	5,233,218	5,253,218	3.35%

Isle of Wight County
Proposed FY 2022-23 Operating Budget
General Fund

Expenditure Summary - REVISED 5/5/2022

	2021 ACTUAL	2022* ORIG BUD	2022 AMENDED	2023 REQUESTS	2023* PROPOSED	PCT* CHANGE
HEALTH & WELFARE						
Western Tidewater Health District	\$ 569,588	600,000	300,000	600,000	575,000	-4.17%
Western Tidewater Community Service Board	217,774	250,777	250,777	289,214	289,214	15.33%
Total Health & Welfare	\$ 787,362	850,777	550,777	889,214	864,214	1.58%
EDUCATION						
Local Support	\$ 24,426,117	26,711,613	27,378,430	27,238,601	27,094,755	1.43%
School Capital Maintenance	168,044	250,000	250,000	250,000	-	-100.00%
Total Education	\$ 24,594,161	26,961,613	27,628,430	27,488,601	27,094,755	0.49%
PARKS, RECREATION, GROUNDS & CULTURAL						
Parks and Recreation - Administration	\$ 249,127	265,736	262,682	265,899	265,899	0.06%
Parks and Recreation - Gateways, and Grounds	758,811	1,001,054	1,003,108	958,002	958,002	-4.30%
Parks and Recreation - Programs	531,963	755,485	767,372	720,557	720,557	-4.62%
Blackwater Regional Library - Local Support	863,573	891,490	891,490	962,508	962,508	7.97%
Total Parks, Recreation, Grounds & Cultural	\$ 2,403,474	2,913,765	2,924,652	2,906,966	2,906,966	-0.23%
COMMUNITY DEVELOPMENT						
Planning and Zoning	\$ 826,138	830,216	830,596	854,603	854,603	2.94%
Inspections	583,991	739,901	765,554	749,583	749,583	1.31%
Economic Development	1,720,449	1,044,089	2,002,651	1,059,589	1,059,589	1.48%
Tourism	550,235	577,490	574,544	583,320	587,786	1.78%
Markets	63,001	76,631	79,577	84,690	84,690	10.52%
Communications	69,280	78,648	78,648	79,351	79,351	0.89%
Virginia Cooperative Extension - Local Support	48,396	73,643	73,643	75,515	75,515	2.54%
Total Community Development	\$ 3,861,490	3,420,618	4,405,213	3,486,651	3,491,117	2.06%
OTHER PUBLIC SERVICES						
Local and Regional Organizations	\$ 1,440,459	1,644,623	1,650,597	1,627,248	1,611,077	-2.04%
Total Other Public Services	\$ 1,440,459	1,644,623	1,650,597	1,627,248	1,611,077	-2.04%
DEBT SERVICE						
Debt Service	\$ 12,747,590	13,346,056	16,006,081	13,263,654	12,772,154	-4.30%
Total Debt Service	\$ 12,747,590	13,346,056	16,006,081	13,263,654	12,772,154	-4.30%
NON-DEPARTMENTAL						
Non-Departmental Expenses	\$ 1,261,202	2,099,500	2,263,282	4,036,000	5,325,821	153.67%
Internal Service Charges	1,411,088	1,568,403	1,567,420	1,737,213	1,775,766	13.22%
Transfer to Other Funds	7,217,162	7,056,445	7,282,892	7,510,013	7,491,946	6.17%
Total Non-Departmental	\$ 9,889,452	10,724,348	11,113,594	13,283,226	14,593,533	36.08%
Total General Fund Expenditures	\$ 78,450,036	84,215,438	90,047,033	88,573,852	88,979,159	5.66%

General Fund Expenditure Detail





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Isle of Wight County
Proposed FY 2022-23 Operating Budget - April 1, 2022

General Fund Expenditures

BOARD OF SUPERVISORS

	2021	2022*	2022	2023	2023*	PCT*
	ACTUAL	ORIG BUD	AMENDED	REQUESTS	PROPOSED	CHANGE
Salaries and Wages	\$ 45,250	63,397	63,397	64,221	64,221	1.30%
Board Salaries	61,812	61,812	61,812	61,812	61,812	0.00%
Overtime	286	-	271	-	-	0.00%
Other Compensation	150	300	300	300	300	0.00%
FICA (SS & Medicare)	7,710	9,578	9,578	9,642	9,642	0.67%
VRS - Retirement Benefits	4,711	7,417	7,417	7,469	7,469	0.70%
Hospital/Medical Plans	25,803	28,146	27,875	29,923	29,923	6.31%
Group Life Insurance	606	850	850	861	861	1.29%
Professional Services	84,480	90,000	122,500	90,000	90,000	0.00%
Software License/Maintenance	17,449	15,545	32,645	32,645	32,645	110.00%
Advertising Services	22,439	26,500	26,500	24,500	24,500	-7.55%
Postage	3	50	50	50	50	0.00%
Telephone (Voice And Fax)	583	605	605	610	610	0.83%
Travel & Training	960	6,500	6,500	6,500	6,500	0.00%
Operating Expenses	7,357	8,500	8,500	7,500	7,500	-11.76%
Dues & Association Memberships	9,585	10,000	10,000	9,585	9,585	-4.15%
Office Supplies	2,606	100	2,495	100	100	0.00%
Total Operating Expenditures	\$ 291,790	329,300	381,295	345,718	345,718	4.99%

COUNTY ADMINISTRATOR

	2021	2022*	2022	2023	2023*	PCT *
	ACTUAL	ORIG BUD	AMENDED	REQUESTS	PROPOSED	CHANGE
Salaries and Wages	\$ 341,386	346,938	346,938	347,423	347,423	0.14%
Overtime	90	-	135	-	-	0.00%
FICA (SS & Medicare)	23,333	26,541	26,541	26,578	26,578	0.14%
VRS - Retirement Benefits	37,058	40,299	40,299	41,971	41,971	4.15%
Hospital/Medical Plans	40,629	38,718	38,718	41,148	41,148	6.28%
Group Life Insurance	4,579	4,615	4,615	4,656	4,656	0.89%
Deferred Comp	9,648	10,115	15,915	12,630	12,630	24.86%
Postage	154	150	150	150	150	0.00%
Telephone (Voice and Fax)	1,235	1,287	1,287	1,365	1,365	6.06%
Travel & Training	1,066	5,000	6,050	5,000	5,000	0.00%
Dues & Assoc Memberships	4,082	3,650	3,650	3,650	3,650	0.00%
Office Supplies	1,731	2,000	1,815	2,000	2,000	0.00%
Copier Lease	4,134	2,738	2,738	2,738	2,738	0.00%
Copier Service/Supply Contract	187	1,200	1,200	1,200	1,200	0.00%
Total Operating Expenditures	\$ 469,311	483,251	490,051	490,509	490,509	1.50%

COUNTY ATTORNEY

	2021 ACTUAL	2022* ORIG BUD	2022 AMENDED	2023 REQUESTS	2023* PROPOSED	PCT * CHANGE
Salaries and Wages	\$ 175,984	172,394	172,394	173,763	173,763	0.79%
FICA (SS & Medicare)	12,740	13,188	13,188	13,293	13,293	0.80%
VRS - Retirement Benefits	19,647	20,141	20,141	21,490	21,490	6.70%
Hospital/Medical Plans	31,528	27,334	27,334	29,056	29,056	6.30%
Group Life Insurance	2,372	2,307	2,307	2,329	2,329	0.95%
Deferred Comp	8,011	8,180	8,180	8,168	8,168	-0.15%
Professional Services	240,416	275,000	375,000	275,000	375,000	36.36%
Contracted Services	-	25,000	25,000	25,000	25,000	0.00%
Postage	328	300	300	300	300	0.00%
Telephone (Voice and Fax)	586	536	536	536	536	0.00%
Travel & Training	675	4,000	4,000	4,000	4,000	0.00%
Dues & Association Memberships	735	2,000	2,000	2,000	2,000	0.00%
Office Supplies	579	1,500	1,500	1,500	1,500	0.00%
Copier Lease	2,914	2,268	2,268	2,268	2,268	0.00%
Copier Service/Supply Contract	197	1,200	1,200	1,200	1,200	100.00%
Books/Subscriptions	9,408	20,000	20,000	15,000	15,000	-25.00%
Total Operating Expenditures	\$ 506,121	575,348	675,348	574,903	674,903	17.30%

HUMAN RESOURCES

	2021 ACTUAL	2022* ORIG BUD	2022 AMENDED	2023 REQUESTS	2023* PROPOSED	PCT * CHANGE
Salaries and Wages	\$ 162,252	196,954	196,954	198,856	198,856	0.97%
Overtime	11	-	-	-	-	0.00%
Part-Time Salaries	15,359	-	-	-	-	0.00%
FICA (SS & Medicare)	13,009	15,067	15,067	15,213	15,213	0.97%
VRS - Retirement Benefits	16,613	22,973	22,973	23,399	23,399	1.85%
Hospital/Medical Plans	23,191	28,146	28,146	29,008	29,008	3.06%
Group Life Insurance	2,125	2,631	2,631	2,665	2,665	1.29%
Deferred Comp	840	1,260	1,260	1,260	1,260	0.00%
Tuition Reimbursement	3,600	5,000	5,000	5,000	5,000	0.00%
Professional Services	27,481	82,000	82,060	39,500	39,500	-51.83%
Advertising Services	903	2,500	2,500	2,500	2,500	0.00%
Postage	139	350	350	350	350	0.00%
Telephone (Voice and Fax)	826	1,556	1,946	1,556	1,556	0.00%
Emp Service Awards & Recognition	3,975	12,000	22,959	34,500	34,500	187.50%
Travel & Training	2,855	6,400	6,400	6,400	6,400	0.00%
Operating Expenses	13,934	15,000	14,000	15,000	15,000	0.00%
Dues & Association Membership	617	1,000	1,000	1,000	1,000	0.00%
Office Supplies	1,531	2,000	3,000	2,200	2,200	10.00%
Total Operating Expenditures	\$ 289,261	394,837	406,246	378,407	378,407	-4.16%

COMMISSIONER OF REVENUE

	2021 ACTUAL	2022* ORIG BUD	2022 AMENDED	2023 REQUESTS	2023* PROPOSED	PCT * CHANGE
Salaries and Wages	\$ 459,365	502,857	502,857	507,482	507,482	0.92%
Part-Time Salaries	19,819	-	-	-	-	0.00%
FICA (SS & Medicare)	35,317	38,469	38,469	38,823	38,823	0.92%
VRS - Retirement Benefits	48,007	58,431	58,431	60,225	60,225	3.07%
Hospital/Medical Plans	94,548	114,137	114,137	137,776	137,776	20.71%
Group Life Insurance	6,089	6,692	6,692	6,801	6,801	1.63%
Deferred Comp	3,360	3,780	3,780	4,200	4,200	11.11%
Maintenance Service Contracts	5,323	6,000	6,000	6,600	6,600	10.00%
Postage	4,821	5,400	5,400	6,000	6,000	11.11%
Telephone (Voice and Fax)	1,006	895	895	895	895	0.00%
Travel & Training	2,245	5,400	5,400	5,400	5,400	0.00%
Dues & Association Memberships	732	900	1,100	1,000	1,000	11.11%
Office Supplies	6,017	5,800	5,600	6,400	6,400	10.34%
Copier Lease	2,935	2,335	2,335	2,335	2,335	0.00%
Copier Service/Supply Contract	193	1,200	1,200	1,200	1,200	0.00%
Books/Subscriptions	9,736	13,400	13,400	14,000	14,000	4.48%
Total Operating Expenditures	\$ 699,513	765,696	765,696	799,137	799,137	4.37%

REAL ESTATE ASSESSMENT

	2021 ACTUAL	2022* ORIG BUD	2022 AMENDED	2023 REQUESTS	2023* PROPOSED	PCT * CHANGE
Professional Services	\$ 16,950	17,000	17,000	17,000	17,000	0.00%
Advertising Services	-	-	-	500	500	0.00%
Postage	79	300	300	300	300	0.00%
Travel & Training	-	1,200	1,200	1,200	1,200	0.00%
Office Supplies	1,142	400	400	800	800	100.00%
Reassessment Reserve	-	270,000	270,000	100,000	100,000	-62.96%
Total Operating Expenditures	\$ 18,171	288,900	288,900	119,800	119,800	-58.53%

TREASURER

	2021 ACTUAL	2022* ORIG BUD	2022 AMENDED	2023 REQUESTS	2023* PROPOSED	PCT * CHANGE
Salaries and Wages	\$ 419,837	431,122	431,122	440,221	440,221	2.11%
Overtime	106	-	259	-	-	0.00%
Part-Time Salaries	35,538	40,804	40,804	40,804	40,804	0.00%
FICA (SS & Medicare)	33,017	36,102	36,102	36,799	36,799	1.93%
VRS - Retirement Benefits	42,852	49,944	49,944	52,675	52,675	5.47%
Hospital/Medical Plans	84,477	91,719	91,460	104,857	104,857	14.32%
Group Life Insurance	5,480	5,720	5,720	5,899	5,899	3.13%
Deferred Comp	2,765	2,520	2,520	2,940	2,940	16.67%
Bank Fees	76,893	50,000	50,000	50,000	50,000	0.00%
Maintenance Service Contracts	3,221	5,800	5,800	5,800	5,800	0.00%
Advertising Services	2,692	3,290	3,290	3,290	3,290	0.00%
DMV Stop Program Fees	24,250	48,000	48,000	48,000	48,000	0.00%
Postage	84,203	85,700	85,700	85,700	85,700	0.00%
Telephone (Voice and Fax)	1,661	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	1,410	5,000	5,000	5,000	5,000	0.00%
Operating Expenses	-	500	500	500	500	0.00%
Due & Association Membership	905	2,000	2,000	2,000	2,000	0.00%
Office Supplies	20,630	22,500	22,500	22,500	22,500	0.00%
Copier Lease	2,816	2,335	2,335	2,335	2,335	0.00%
Copier Service/Supply Contract	199	1,200	1,200	1,200	1,200	0.00%
Items for Resale	3,174	3,500	3,500	3,500	3,500	0.00%
Total Operating Expenditures	\$ 847,907	891,035	891,035	917,299	917,299	2.95%

BUDGET & FINANCE

	2021 ACTUAL	2022* ORIG BUD	2022 AMENDED	2023 REQUESTS	2023* PROPOSED	PCT * CHANGE
Salaries and Wages	\$ 457,326	511,351	511,351	510,719	515,719	0.85%
Overtime	825	-	-	-	-	0.00%
FICA (SS & Medicare)	33,408	39,118	39,118	39,070	39,453	0.86%
VRS - Retirement Benefits	48,569	59,635	59,635	61,446	62,070	4.08%
Hospital/Medical Plans	84,270	106,856	106,856	104,857	104,857	-1.87%
Group Life Insurance	6,046	6,830	6,830	6,844	6,911	1.19%
Deferred Comp	1,729	2,100	2,100	2,100	2,100	0.00%
Professional Services	64,814	44,530	58,530	64,930	64,930	45.81%
Postage	2,791	4,000	4,000	3,500	3,500	-12.50%
Telephone (Voice and Fax)	2,300	2,666	3,147	1,706	1,706	-36.01%
Travel & Training	2,000	15,025	5,425	15,000	15,000	-0.17%
Dues & Association Memberships	1,669	780	780	780	780	0.00%
Office Supplies	5,181	5,000	5,000	5,000	5,000	0.00%
Copier Lease	2,706	2,423	2,423	2,423	2,423	0.00%
Copier Service/Supply Contract	217	1,200	1,200	1,200	1,200	0.00%
Books/Subscriptions	249	500	500	500	500	0.00%
Capital Outlay	-	-	69,801	-	-	0.00%
Total Operating Expenditures	\$ 714,100	802,014	876,696	820,075	826,149	3.01%

PURCHASING

	2021 ACTUAL	2022* ORIG BUD	2022 AMENDED	2023 REQUESTS	2023* PROPOSED	PCT * CHANGE
Salaries And Wages	\$ 116,313	131,829	121,829	108,326	108,326	-17.83%
FICA (SS & Medicare)	8,873	10,085	10,085	8,287	8,287	-17.83%
VRS - Retirement Benefits	12,899	15,395	15,395	13,520	13,520	-12.18%
Medical/Dental Plans	11,015	8,556	8,556	29,923	29,923	249.73%
Group Life Insurance	1,557	1,763	1,763	1,452	1,452	-17.64%
Deferred Comp	700	840	840	840	840	0.00%
Travel & Training	1,350	2,500	2,500	1,580	1,580	-36.80%
Dues & Association Memberships	318	250	250	225	225	-10.00%
Office Supplies	400	150	150	150	150	0.00%
Total Operating Expenditures	\$ 153,424	171,368	161,368	164,303	164,303	-4.12%

REGISTRAR

	2021 ACTUAL	2022* ORIG BUD	2022 AMENDED	2023 REQUESTS	2023* PROPOSED	PCT * CHANGE
Salaries And Wages	\$ 105,087	125,815	125,815	135,543	135,543	7.73%
Overtime	1,728	-	337	-	-	0.00%
Part-Time Salaries	34,838	41,553	41,553	41,553	41,553	0.00%
Compensation	54,150	38,000	38,000	38,000	38,000	0.00%
FICA (SS & Medicare)	10,844	15,711	15,711	13,548	13,548	-13.77%
VRS - Retirement Benefits	10,627	12,723	12,723	14,481	14,481	13.82%
Hospital/Medical Plans	30,974	30,974	30,974	32,919	32,919	6.28%
Group Life Insurance	1,395	1,670	1,670	1,692	1,692	1.32%
Deferred Comp	420	420	420	420	420	0.00%
Repairs & Maintenance	8,295	14,150	14,150	21,000	21,000	48.41%
Advertising Services	389	1,000	1,000	1,600	1,600	60.00%
Utilities	4,175	4,130	4,130	4,130	4,130	0.00%
Postage	3,472	7,000	7,000	7,000	7,000	0.00%
Telephone (Voice and Fax)	478	464	464	464	464	0.00%
Lease/Rental of Equipment	328	1,600	1,600	2,300	2,300	43.75%
Lease/Rental of Buildings	1,400	2,100	2,100	2,100	2,100	0.00%
Travel & Training	1,302	6,500	6,163	6,500	6,500	0.00%
Operating Expenses	22,047	30,000	30,000	30,000	30,000	0.00%
Dues & Association Memberships	380	500	500	500	500	0.00%
Office Supplies	1,644	4,000	4,000	4,000	4,000	0.00%
Copier Lease	2,628	2,268	2,268	2,268	2,268	0.00%
Copier Service/Supply Contract	241	1,200	1,200	1,200	1,200	0.00%
Equipment/Machinery	1,950	50,000	82,225	82,000	-	-100.00%
Total Operating Expenditures	\$ 298,791	391,778	424,003	443,218	361,218	-7.80%

CIRCUIT COURT

	2021 ACTUAL	2022* ORIG BUD	2022 AMENDED	2023 REQUESTS	2023* PROPOSED	PCT * CHANGE
Salaries And Wages	\$ 47,521	55,874	55,874	56,259	56,259	0.69%
Overtime	40	-	-	-	-	0.00%
Compensation	2,040	4,400	5,900	4,400	4,400	0.00%
FICA (SS & Medicare)	3,295	4,275	4,275	4,304	4,304	0.68%
VRS - Retirement Benefits	4,895	6,490	6,490	6,543	6,543	0.82%
Hospital/Medical Plans	15,487	15,487	15,487	16,460	16,460	6.28%
Group Life Insurance	630	743	743	754	754	1.48%
Deferred Comp	420	420	420	420	420	0.00%
Telephone (Voice and Fax)	381	299	350	299	299	0.00%
Travel & Training	-	200	149	200	200	0.00%
Dues & Association Memberships	-	200	200	200	200	0.00%
Office Supplies	264	1,000	1,000	1,000	1,000	0.00%
Total Operating Expenditures	\$ 74,973	89,388	90,888	90,839	90,839	1.62%

GENERAL DISTRICT COURT

	2021 ACTUAL	2022* ORIG BUD	2022 AMENDED	2023 REQUESTS	2023* PROPOSED	PCT * CHANGE
Other Compensation	\$ 2,818	3,000	3,017	3,020	3,020	0.67%
Court Appt Public Defender	1,080	15,000	15,000	15,000	15,000	0.00%
Telephone (Voice and Fax)	1,376	1,361	1,361	1,361	1,361	0.00%
Travel & Training	-	-	-	1,500	1,500	0.00%
Operating Expenses	653	2,500	2,233	2,500	2,500	0.00%
Dues & Association Membership	100	100	100	685	685	585.00%
Office Supplies	942	750	1,000	1,000	1,000	33.33%
Copier Lease	2,689	2,335	2,335	2,335	2,335	0.00%
Copier Service/Supply Contract	198	1,200	1,200	1,200	1,200	0.00%
Total Operating Expenditures	\$ 9,857	26,246	26,246	28,601	28,601	8.97%

WESTERN TIDEWATER COMM CORRECTNS

	2021 ACTUAL	2022* ORIG BUD	2022 AMENDED	2023 REQUESTS	2023* PROPOSED	PCT * CHANGE
Telephone (Voice And Fax)	\$ -	312	312	0	0	-100.00%
Contributions	17,567	18,614	18,614	18,614	18,614	0.00%
Total Operating Expenditures	\$ 17,567	18,926	18,926	18,614	18,614	-1.65%

JUVENILE ACCOUNTABILITY PROGRAM

	2021 ACTUAL	2022* ORIG BUD	2022 AMENDED	2023 REQUESTS	2023* PROPOSED	PCT * CHANGE
Professional Services	\$ -	1,250	1,250	1,250	1,250	0.00%
Telephone (Voice And Fax)	75	75	75	75	75	0.00%
Drug Testing Supplies	-	750	750	750	750	0.00%
Drug Lab Test	-	425	425	425	425	0.00%
Total Operating Expenditures	\$ 75	2,500	2,500	2,500	2,500	0.00%

JUVENILE & DOMESTIC RELATION COURT

	2021 ACTUAL	2022* ORIG BUD	2022 AMENDED	2023 REQUESTS	2023* PROPOSED	PCT * CHANGE
Other Compensation	\$ 1,838	2,140	2,140	2,140	2,140	0.00%
Repairs & Maintenance	-	240	240	240	240	0.00%
Court Appointed Public Defender	-	500	500	500	500	0.00%
Postage	753	620	1,120	800	800	29.03%
Telephone (Voice and Fax)	1,201	1,157	1,157	1,044	1,044	-9.77%
Travel & Training	-	2,000	2,000	2,000	2,000	0.00%
Dues & Association Membership	285	450	450	450	450	0.00%
Office Supplies	959	2,000	1,500	2,000	2,000	0.00%
Copier Lease	2,557	2,268	2,268	2,268	2,268	0.00%
Copier Service/Supply Contract	190	1,200	1,200	1,200	1,200	0.00%
Total Operating Expenditures	\$ 7,782	12,575	12,575	12,642	12,642	0.53%

CLERK OF THE CIRCUIT COURT

	2021 ACTUAL	2022* ORIG BUD	2022 AMENDED	2023 REQUESTS	2023* PROPOSED	PCT * CHANGE
Salaries and Wages	\$ 329,834	366,211	367,311	371,380	375,433	2.52%
Overtime	134	-	-	-	-	0.00%
FICA (SS & Medicare)	23,669	28,015	28,099	28,411	28,721	2.52%
VRS - Retirement Benefits	32,323	42,659	42,785	43,801	44,300	3.85%
Hospital/Medical Plans	60,890	70,154	70,154	91,030	91,030	29.76%
Group Life Insurance	4,159	4,886	4,901	4,977	5,031	2.97%
Deferred Comp	2,485	2,940	2,940	2,940	2,940	0.00%
Legal Services-Jurors	9,692	17,920	17,920	17,920	17,920	0.00%
TTF Professional Services	28,217	31,450	31,450	31,450	31,450	0.00%
Repairs & Maintenance	-	500	500	500	500	0.00%
Maintenance Service Contracts	7,971	10,000	10,000	10,000	10,000	0.00%
Postage	3,222	6,520	6,520	6,520	6,520	0.00%
Telephone (Voice and Fax)	1,559	2,010	2,187	1,604	1,604	-20.20%
Travel & Training	250	1,000	1,000	1,000	1,000	0.00%
Dues & Association Membership	320	600	600	600	600	0.00%
Office Supplies	5,864	7,300	5,975	7,300	7,300	0.00%
Copier Lease	3,023	2,268	2,268	2,268	2,268	0.00%
Copier Service/Supply Contract	195	1,200	1,200	1,200	1,200	0.00%
Audit Fees	2,193	2,500	2,500	2,500	2,500	0.00%
Total Operating Expenditures	\$ 515,998	598,133	598,310	625,401	630,317	5.38%

FIFTH DISTRICT COURT SERVICES

	2021 ACTUAL	2022* ORIG BUD	2022 AMENDED	2023 REQUESTS	2023* PROPOSED	PCT * CHANGE
Professional Services	\$ 70,210	199,500	199,500	199,500	199,500	0.00%
Telephone (Voice And Fax)	591	600	600	781	781	30.17%
Total Operating Expenditures	\$ 70,800	200,100	200,100	200,281	200,281	0.09%

COMMONWEALTH ATTORNEY

	2021 ACTUAL	2022* ORIG BUD	2022 AMENDED	2023 REQUESTS	2023* PROPOSED	PCT * CHANGE
Salaries and Wages	\$ 557,926	582,359	582,359	585,450	585,450	0.53%
Part-Time Salaries	780	-	-	-	-	0.00%
FICA (SS & Medicare)	40,635	44,551	44,551	44,787	44,787	0.53%
VRS - Retirement Benefits	57,947	67,686	67,686	68,896	68,896	1.79%
Hospital/Medical Plans	99,328	98,650	98,650	104,857	104,857	6.29%
Group Life Insurance	7,405	7,752	7,752	7,846	7,846	1.21%
Deferred Comp	2,520	2,520	2,520	2,520	2,520	0.00%
Maintenance Service Contracts	4,582	7,685	7,685	7,685	7,685	0.00%
Telephone (Voice and Fax)	4,015	4,381	4,861	1,781	1,781	-59.35%
Travel & Training	1,916	6,750	6,750	6,750	6,750	0.00%
Dues & Association Membership	4,084	5,250	5,250	5,250	5,250	0.00%
Office Supplies	4,250	4,250	4,250	4,250	4,250	0.00%
Copier Lease	3,135	2,268	2,268	2,268	2,268	0.00%
Copier Service/Supply Contract	206	1,200	1,200	1,200	1,200	0.00%
Equipment/Machinery	6,371	4,500	4,500	-	-	-100.00%
Total Operating Expenditures	\$ 795,100	839,802	840,282	843,540	843,540	0.45%



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Isle of Wight County Proposed FY 2022-23 Operating Budget

Sheriff's Office

Position History

	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 PROPOSED
Comp Board Funded*	31 of 32	31 of 32	31 of 32	31 of 32	33 of 34	35 of 36	35 of 36
Sheriff FT	27	27	27	27	29	31	31
E911 (COMOP)	4	4	4	4	4	4	4
Animal Control	0	0	0	0	0	0	0
	31	31	31	31	33	35	35
Added Positions	0	0	0	0	1	2	

**One Compensation Board Position is allocated to the County but remains unfunded by the Compensation Board*

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Proposed
County Budgeted							
Sheriff FT	43	46	47	47	47	49	53
Sheriff PT	4	4	4	4	4	5	5
	47	50	51	51	51	54	58
Added Positions	2	2	1	0	0	3	4
County Only	2	2	1	0	0	0	4
Admin	5	4	4	4	4	4	4
E911	19	19	18	18	18	22	22
Animal Control	4	4	5	7	7	7	7
	28	27	27	29	29	33	33

Sworn Officers

	2022 Budget	2023 Proposed
	FY22	FY23
Sheriff FT	54	58
Sheriff PT	5	5
E911	1	1
	60	64

Operational Data

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual
Physical Arrests	853	1,056	1,432	1,421	746
Traffic Violations	3,427	3,037	2,487	3,252	1,988

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

Sheriff's Office

	2021 ACTUAL	2022* ORIG BUD	2022 AMENDED	2023 REQUESTS	2023* PROPOSED	PCT * CHANGE
Salaries and Wages	\$ 2,653,341	2,906,904	3,120,412	3,098,846	3,110,208	6.99%
Overtime	236,289	202,000	202,000	350,000	300,000	48.51%
Part-Time Salaries	105,621	122,800	122,800	122,800	122,800	0.00%
FICA (SS & Medicare)	217,297	247,225	257,133	273,231	270,276	9.32%
VRS - Retirement Benefits	264,365	337,639	343,615	356,017	357,320	5.83%
Hospital/Medical Plans	571,442	665,179	663,612	661,220	673,789	1.29%
Group Life Insurance	34,626	38,670	39,421	41,525	41,677	7.78%
Deferred Comp	18,134	20,580	20,580	18,060	18,060	-12.24%
Uniforms Taxable	2,211	4,000	4,000	4,500	4,500	12.50%
Professional Services	7,018	8,700	8,700	8,700	8,700	0.00%
Repairs & Maintenance	1,080	6,148	6,148	6,148	6,148	0.00%
Maintenance Service Contracts	32,743	36,022	26,822	74,779	38,779	7.65%
Advertising Services	1,800	2,500	3,830	6,350	6,350	154.00%
Capital Lease Agreements	-	-	-	-	178,940	0.00%
Utilities	41,636	45,000	45,000	45,000	45,000	0.00%
Postage	2,604	2,000	2,000	2,000	2,000	0.00%
Telephone (Voice and Fax)	31,454	29,601	29,801	31,646	31,646	6.91%
RMS Licenses	28,125	30,000	39,200	31,500	31,500	5.00%
Travel & Training	34,864	38,000	38,000	45,000	45,000	18.42%
Tolls & Parking	73	-	-	-	-	0.00%
Travel - Prisoner Extradition	1,953	-	1,567	-	-	0.00%
Special Investigate Task Force	921	2,000	2,000	2,000	2,000	0.00%
Operating Expenses	48,935	56,325	53,625	56,125	56,125	-0.36%
Dues & Association Memberships	6,544	7,185	7,185	7,370	7,370	2.57%
Office Supplies	11,499	13,000	13,000	13,000	13,000	0.00%
Equipment-Small<\$5k	29,181	8,700	8,700	24,300	9,300	6.90%
Copier Lease	4,415	2,268	4,768	2,268	4,300	89.59%
Copier Service/Supply Contract	199	1,200	1,200	1,200	1,200	0.00%
Computer Software	263	500	500	500	500	0.00%
Computer Hardware<\$5k	2,258	3,000	3,000	3,000	3,000	0.00%
Fleet	306,934	265,000	286,368	385,000	385,000	45.28%
Uniforms	72,041	78,497	83,771	83,271	83,270	6.08%
Capital Outlay	264,845	23,320	323,890	183,711	-	-100.00%
Total Operating Expenditures	\$ 5,034,712	5,203,963	5,762,648	5,939,067	5,857,758	12.13%

EMERGENCY SERVICES

	2021 ACTUAL	2022* ORIG BUD	2022 AMENDED	2023 REQUESTS	2023* PROPOSED	PCT * CHANGE
Salaries and Wages	\$ 318,893	334,437	328,637	332,845	337,926	1.04%
Overtime	382	505	505	505	505	0.00%
FICA (SS & Medicare)	23,529	25,623	25,623	25,502	25,383	-0.94%
VRS - Retirement Benefits	32,123	38,614	38,614	39,641	40,275	4.30%
Hospital/Medical Plans	45,324	59,120	59,120	62,842	58,475	-1.09%
Group Life Insurance	4,116	4,422	4,422	4,461	4,529	2.42%
Deferred Comp	3,088	3,260	3,260	3,680	3,680	12.88%
Maintenance Service Contracts	20,975	23,700	23,700	24,500	24,500	3.38%
Advertising Services	-	250	250	250	250	0.00%
Postage	1,554	3,680	3,680	3,680	3,680	0.00%
Telephone (Voice and Fax)	3,761	3,854	3,854	3,085	3,085	-19.95%
Travel & Training	3,793	4,285	5,985	9,000	9,000	110.04%
Dues & Association Membership	671	498	498	498	498	0.00%
Office Supplies	3,000	3,631	3,631	3,631	3,631	0.00%
Equipment-Small<\$5k	1,201	2,500	2,500	2,500	2,500	0.00%
Medical Services	140	-	-	-	-	0.00%
Copier Lease	3,247	2,268	2,268	2,268	2,268	0.00%
Copier Service/Supply Contract	207	1,200	1,200	1,200	1,200	0.00%
Computer Software <\$5k	(4)	200	200	200	200	0.00%
Fleet	1,952	4,000	3,600	4,000	4,000	0.00%
Uniforms	630	825	825	1,300	1,300	57.58%
Total Operating Expenditures	\$ 468,580	516,872	512,372	525,588	526,885	1.94%

FIRE & RESCUE RESPONSE

	2021 ACTUAL	2022* ORIG BUD	2022 AMENDED	2023 REQUESTS	2023* PROPOSED	PCT * CHANGE
Salaries And Wages	\$ 1,152,287	1,402,609	1,434,093	1,585,401	1,585,401	13.03%
Overtime	212,946	127,442	227,442	190,000	190,000	49.09%
Holiday Pay	60,061	67,342	67,342	67,342	67,342	0.00%
Part-Time Salaries	895,158	817,406	717,406	762,000	762,000	-6.78%
FICA (SS & Medicare)	172,585	184,732	187,140	197,886	197,886	7.12%
VRS - Retirement Benefits	117,501	164,105	167,527	184,383	184,383	12.36%
Medical/Dental Plans	253,710	357,306	357,306	363,928	363,928	1.85%
Group Life Insurance	15,125	18,795	19,217	21,289	21,289	13.27%
Deferred Comp	7,770	9,870	9,870	10,080	10,080	2.13%
Uniforms Taxable	67	-	-	-	-	0.00%
Professional Services	8,351	8,743	14,543	9,135	9,135	4.48%
EMS Service Contracts	4,860	21,000	21,000	21,000	21,000	0.00%
Maintenance Service Contracts	22,971	24,708	24,708	26,000	26,000	5.23%
Utilities	651	800	800	800	800	0.00%
Telephone (Voice And Fax)	15,096	17,064	17,064	17,064	17,064	0.00%
Travel & Training	9,796	11,820	8,120	13,000	13,000	9.98%
Four-4-Life EMS Support	24,418	40,000	40,000	40,000	40,000	0.00%
Hampton Roads Planning Distric	5,865	5,865	5,916	5,916	6,082	3.70%
Contribution State Forrestry	10,093	10,093	10,093	10,093	10,093	0.00%
Office Supplies	-	425	425	425	425	0.00%
Medical Supplies	68,969	30,850	67,092	45,850	45,850	48.62%
Medical Services	5,070	8,800	8,800	9,414	9,414	6.98%
Fleet	4,949	4,500	6,900	6,300	6,300	40.00%
Uniforms	14,867	14,500	14,500	15,000	15,000	3.45%
PPE & Safety	14,391	10,000	10,000	10,000	10,000	0.00%
Capital Outlay	249,783	-	71,205	22,262	-	0.00%
Total Operating Expenditures	\$ 3,347,340	3,358,775	3,508,509	3,634,568	3,612,472	7.55%

STATION SERVICES - FIRE & RESCUE

	2021 ACTUAL	2022* ORIG BUD	2022 AMENDED	2023 REQUESTS	2023* PROPOSED	PCT * CHANGE
Utilities-Volunteer Depts	\$ 103,757	117,000	117,000	117,000	117,000	0.00%
Fuel - Volunteer	-	57,000	57,000	104,000	104,000	82.46%
Volunteer Dept-Insurance	212,119	211,313	211,313	232,444	232,444	10.00%
Travel & Training	-	10,000	10,000	10,000	10,000	0.00%
Fire Programs Fund Expense	81,788	93,579	99,386	99,386	98,807	5.59%
Contribution Carrollton VFR	182,801	162,600	162,600	175,450	162,450	-0.09%
Contribution-Carrsville VFR	125,100	94,186	94,186	100,378	83,600	-11.24%
Contribution RushmereVF	67,100	63,500	63,500	60,400	54,900	-13.54%
Contribution Smithfield VF	268,666	197,744	197,744	254,575	196,330	-0.72%
Contribution Windsor VF	136,000	167,300	167,300	142,300	88,500	-47.10%
Contribution IOWVR	219,500	210,000	210,000	245,000	211,000	0.48%
Contribution Windsor VR	54,750	37,398	37,398	44,321	83,321	122.80%
Vehicle Tax Relief	-	-	-	-	115,000	0.00%
Equipment / Machinery	-	-	-	10,000	10,000	0.00%
Total Station Services - Fire	\$ 1,451,581	1,421,620	1,427,427	1,595,254	1,567,352	10.25%

WESTERN TIDEWATER REGIONAL JAIL

	2021 ACTUAL	2022* ORIG BUD	2022 AMENDED	2023 REQUESTS	2023* PROPOSED	PCT * CHANGE
Professional Services	\$ 1,293,333	1,293,333	1,293,333	1,293,333	1,293,333	0.00%
Total Operating Expenditures	\$ 1,293,333	1,293,333	1,293,333	1,293,333	1,293,333	0.00%

INSPECTIONS

	2021 ACTUAL	2022* ORIG BUD	2022 AMENDED	2023 REQUESTS	2023* PROPOSED	PCT * CHANGE
Salaries and Wages	\$ 386,975	462,472	462,472	465,972	465,972	0.76%
FICA (SS & Medicare)	27,150	35,379	35,379	35,647	35,647	0.76%
VRS - Retirement Benefits	40,796	53,776	53,776	55,212	55,212	2.67%
Hospital/Medical Plans	100,574	108,481	108,481	115,326	115,326	6.31%
Group Life Insurance	5,135	6,159	6,159	6,245	6,245	1.40%
Deferred Comp	2,517	2,940	2,940	2,940	2,940	0.00%
Uniforms Taxable	-	2,266	2,266	1,916	1,916	-15.45%
Professional Services	1,483	15,000	15,000	15,000	15,000	0.00%
Postage	29	600	600	600	600	0.00%
Telephone (Voice and Fax)	3,030	3,771	3,771	4,168	4,168	10.53%
Travel & Training	842	5,000	5,000	5,000	5,000	0.00%
Tolls & Parking	-	50	50	50	50	0.00%
Dues & Association Membership	505	1,400	1,400	1,400	1,400	0.00%
Office Supplies	2,204	3,500	3,500	3,500	3,500	0.00%
Copier Lease	2,261	2,365	2,365	2,365	2,365	0.00%
Copier Service/Supply Contract	181	1,200	1,200	1,200	1,200	0.00%
Computer Software <\$5k	(43)	-	-	-	-	0.00%
Fleet	4,682	12,922	12,922	12,922	12,922	0.00%
Books/Subscriptions	2,130	4,550	4,550	4,550	4,550	0.00%
Equipment/Machinery	3,541	18,070	15,570	15,570	15,570	-13.84%
Capital Outlay	-	-	28,153	-	-	0.00%
Total Operating Expenditures	\$ 583,991	739,901	765,554	749,583	749,583	1.31%

ANIMAL CONTROL

	2021 ACTUAL	2022* ORIG BUD	2022 AMENDED	2023 REQUESTS	2023* PROPOSED	PCT * CHANGE
Salaries and Wages	\$ 223,342	255,880	260,630	274,876	274,876	7.42%
Overtime	41,448	31,310	31,310	31,310	31,310	0.00%
Part-Time Salaries	12,551	20,676	20,676	20,676	20,676	0.00%
FICA (SS & Medicare)	19,729	23,551	23,914	25,005	25,005	6.17%
VRS - Retirement Benefits	23,596	29,879	30,408	33,068	33,068	10.67%
Hospital/Medical Plans	76,268	81,538	81,538	83,668	83,668	2.61%
Group Life Insurance	2,945	3,422	3,486	3,684	3,684	7.66%
Deferred Comp	1,606	1,680	1,680	2,100	2,100	25.00%
Repairs & Maintenance	1,346	2,380	2,380	2,380	2,380	0.00%
Advertising Services	-	1,100	1,100	1,100	1,100	0.00%
Veterinarian Services	47,465	55,000	55,000	55,000	55,000	0.00%
Utilities	16,041	22,000	22,000	22,000	22,000	0.00%
Postage	1	140	140	140	140	0.00%
Telephone (Voice and Fax)	1,475	1,418	1,418	1,300	1,300	-8.32%
Travel & Training	2,000	3,000	3,000	3,000	3,000	0.00%
Operating Expenses	28,432	31,800	29,500	31,800	31,800	0.00%
Dues & Association Memberships	-	120	120	120	120	0.00%
Office Supplies	1,889	2,125	2,125	2,125	2,125	0.00%
Equipment-Small<\$5k	-	1,000	1,000	1,000	1,000	0.00%
Copier Lease	1,369	2,125	4,425	2,125	3,000	41.18%
Fleet	20,540	21,696	21,696	21,696	29,196	34.57%
Uniforms	1,223	3,000	3,000	3,000	3,000	0.00%
Total Operating Expenditures	\$ 523,267	594,840	600,546	621,173	629,548	5.83%

PUBLIC WORKS ADMINISTRATION

	2021 ACTUAL	2022* ORIG BUD	2022 AMENDED	2023 REQUESTS	2023* PROPOSED	PCT * CHANGE
Salaries and Wages	\$ 195,623	207,586	206,255	202,456	202,456	-2.47%
Part-Time Salaries	-	-	1,331	-	-	0.00%
FICA (SS & Medicare)	14,075	15,880	15,880	15,488	15,488	-2.47%
VRS - Retirement Benefits	20,338	23,393	23,393	23,930	23,930	2.30%
Hospital/Medical Plans	46,492	46,461	46,461	53,745	53,745	15.68%
Group Life Insurance	2,618	2,679	2,679	2,713	2,713	1.27%
Deferred Comp	421	840	840	840	840	0.00%
Utilities	4,676	5,200	5,200	5,200	5,200	0.00%
Postage	20	75	75	75	75	0.00%
Telephone (Voice and Fax)	991	982	982	1,282	1,282	30.55%
Travel & Training	-	250	250	250	250	0.00%
P Card Suspense	-	1	1	1	1	0.00%
Office Supplies	1,033	1,500	1,500	1,500	1,500	0.00%
Copier Lease	1,342	1,134	1,134	1,134	1,134	0.00%
Copier Service/Supply Contract	97	650	650	650	650	0.00%
Fleet	4,436	11,480	11,480	11,480	11,480	0.00%
Total Operating Expenditures	\$ 292,161	318,111	318,111	320,744	320,744	0.83%

PUBLIC WORKS - CAPITAL PROGRAMS & INSPCTNS

	2021 ACTUAL	2022* ORIG BUD	2022 AMENDED	2023 REQUESTS	2023* PROPOSED	PCT * CHANGE
Salaries And Wages	\$ 51,111	51,649	51,649	52,363	52,363	1.38%
FICA (SS & Medicare)	3,693	3,951	3,951	4,006	4,006	1.39%
VRS - Retirement Benefits	5,243	6,043	6,043	6,090	6,090	0.78%
Medical/Dental Plans	13,949	13,939	13,939	14,814	14,814	6.28%
Group Life Insurance	675	692	692	702	702	1.45%
Telephone (Voice And Fax)	1,364	1,205	1,205	1,205	1,205	0.00%
Travel & Training	-	800	800	800	800	0.00%
Operating Expenses	165	400	400	400	400	0.00%
Fuel	3,811	4,783	4,783	4,783	4,783	0.00%
PPE & Safety	-	800	800	800	800	0.00%
Total Operating Expenditures	\$ 80,010	84,262	84,262	85,963	85,963	2.02%

PUBLIC WORKS - REFUSE

	2021 ACTUAL	2022* ORIG BUD	2022 AMENDED	2023 REQUESTS	2023* PROPOSED	PCT * CHANGE
Salaries and Wages	\$ 315,420	365,846	362,846	355,985	355,985	-2.70%
Overtime	33,705	10,771	10,771	10,771	10,771	0.00%
Part-Time Salaries	394,555	409,726	409,726	409,726	409,726	0.00%
FICA (SS & Medicare)	55,306	60,155	60,155	59,401	59,401	-1.25%
VRS - Retirement Benefits	33,494	42,804	42,804	43,112	43,112	0.72%
Hospital/Medical Plans	89,249	107,206	107,206	90,133	90,133	-15.93%
Group Life Insurance	4,171	4,902	4,902	4,771	4,771	-2.67%
Deferred Comp	2,940	3,360	3,360	2,940	2,940	-12.50%
Temp Agencies Services	873	-	-	-	-	0.00%
Repairs & Maintenance	58,907	50,000	50,000	50,000	50,000	0.00%
Contracted Services	12,758	15,200	17,737	15,200	15,200	0.00%
Purchased Services-SPSA	1,238,584	1,392,600	1,392,600	1,468,600	1,468,600	5.46%
Utilities	17,717	17,000	17,000	17,000	17,000	0.00%
Telephone (Voice and Fax)	5,469	6,758	6,758	6,758	6,758	0.00%
Travel & Training	-	4,790	4,790	4,790	4,790	0.00%
Operating Expenses	5,978	9,052	9,162	9,052	9,052	0.00%
Landfill Post-Closure Cost	139,543	190,000	283,155	190,000	190,000	0.00%
Dues & Association Membership	489	699	699	699	699	0.00%
Equipment-Small<\$5k	214	-	-	-	-	0.00%
Fleet	187,451	200,000	247,263	200,000	200,000	0.00%
Uniforms	4,217	4,500	4,500	4,500	4,500	0.00%
PPE & Safety	3,011	6,700	6,700	6,700	6,700	0.00%
Capital Outlay	-	-	14,652	15,000	15,000	0.00%
Total Operating Expenditures	\$ 2,604,048	2,902,069	3,056,786	2,965,138	2,965,138	2.17%

PUBLIC WORKS - BLDGS & GROUNDS

	2021 ACTUAL	2022* ORIG BUD	2022 AMENDED	2023 REQUESTS	2023* PROPOSED	PCT * CHANGE
Salaries and Wages	\$ 433,723	445,142	445,142	446,308	446,308	0.26%
Overtime	11,286	6,060	9,131	6,060	6,060	0.00%
Holiday Pay	62	-	-	-	-	0.00%
Part-Time Salaries	183,870	166,922	172,124	166,922	166,922	0.00%
FICA (SS & Medicare)	46,158	47,286	47,689	47,376	47,376	0.19%
VRS - Retirement Benefits	45,595	52,082	52,082	53,394	53,394	2.52%
Hospital/Medical Plans	129,883	127,146	127,146	135,144	135,144	6.29%
Group Life Insurance	5,691	5,965	5,965	5,981	5,981	0.27%
Deferred Comp	2,940	2,940	2,940	2,940	2,940	0.00%
Repairs & Maintenance	180,965	206,000	220,014	226,000	226,000	9.71%
Maintenance Service Contracts	164,410	111,000	249,670	111,000	111,000	0.00%
Generator Maintenance Program	27,627	22,000	22,500	22,000	22,000	0.00%
Utilities	201,315	204,300	204,300	204,300	204,300	0.00%
Telephone (Voice and Fax)	11,078	11,310	11,310	11,392	11,392	0.73%
Travel & Training	-	2,910	2,910	2,910	2,910	0.00%
P Card Suspense	-	1	1	1	1	0.00%
Equipment-Small<\$5k	6,407	4,900	4,900	4,900	4,900	0.00%
Fleet	18,531	24,240	24,240	24,240	24,240	0.00%
Uniforms	10,973	8,000	8,000	8,000	8,000	100.00%
PPE & Safety	8,744	15,763	15,763	15,763	15,763	0.00%
Operating Supplies	45,015	20,604	23,688	20,604	20,604	0.00%
County Signage	6,184	5,000	5,000	5,000	5,000	0.00%
Capital Outlay Additions	23,200	-	23,240	-	-	0.00%
Capital Outlay	4,980	5,100	5,100	5,100	5,100	0.00%
Total Operating Expenditures	\$ 1,568,637	1,494,671	1,682,855	1,525,335	1,525,335	2.05%

PUBLIC WORKS - TRANSPORTATION

	2021 ACTUAL	2022* ORIG BUD	2022 AMENDED	2023 REQUESTS	2023* PROPOSED	PCT * CHANGE
Salaries And Wages	\$ 115,560	117,526	117,526	117,721	117,721	0.17%
FICA (SS & Medicare)	8,177	8,991	8,991	9,006	9,006	0.17%
VRS - Retirement Benefits	11,770	13,587	13,587	13,691	13,691	0.77%
Hospital/Medical Plans	27,782	28,146	28,146	29,923	29,923	6.31%
Group Life Insurance	1,515	1,556	1,556	1,578	1,578	1.41%
Deferred Comp	822	840	840	840	840	0.00%
Professional Services	54,679	50,000	122,822	100,000	100,000	100.00%
Maintenance Service Contracts	-	-	13,627	-	20,000	0.00%
Advertising	-	400	400	400	400	0.00%
Utilities	58,918	59,500	59,500	59,500	59,500	0.00%
Postage	11	200	200	200	200	0.00%
Telephone (Voice And Fax)	866	879	879	879	879	0.00%
Travel & Training	450	1,340	1,340	1,340	1,340	0.00%
Operating Expenses	1,305	-	-	-	-	0.00%
Office Supplies	203	400	400	400	400	0.00%
Computer Software <\$5k	(223)	360	360	360	360	0.00%
Fleet	-	-	11	-	-	0.00%
PPE & Safety	-	200	190	200	200	0.00%
Total Operating Expenditures	\$ 281,836	283,925	370,375	336,038	356,038	25.40%

PARKS & RECREATION

	2021 ACTUAL	2022* ORIG BUD	2022 AMENDED	2023 REQUESTS	2023* PROPOSED	PCT * CHANGE
Salaries and Wages	\$ 170,992	178,212	178,212	176,202	176,202	-1.13%
Overtime	2,461	1,717	2,707	1,700	1,700	-0.99%
FICA (SS & Medicare)	13,047	13,765	13,765	13,610	13,610	-1.13%
VRS - Retirement Benefits	19,051	20,336	20,336	21,990	21,990	8.13%
Hospital/Medical Plans	24,033	24,043	24,043	25,334	25,334	5.37%
Group Life Insurance	2,271	2,329	2,329	2,362	2,362	1.42%
Deferred Comp	1,260	1,260	1,260	1,260	1,260	0.00%
Advertising Services	1,413	-	-	-	-	0.00%
Postage	284	500	500	500	500	0.00%
Telephone (Voice and Fax)	4,365	4,383	4,383	4,425	4,425	0.96%
Travel & Training	574	6,955	2,911	6,955	6,955	0.00%
Dues & Association Membership	604	1,000	1,000	325	325	-67.50%
Office Supplies	2,362	4,000	4,000	4,000	4,000	0.00%
Copier Lease	6,005	4,536	4,536	4,536	4,536	0.00%
Copier Service/Supply Contract	353	2,400	2,400	2,400	2,400	0.00%
Uniforms	-	200	200	200	200	0.00%
Books/Subscriptions	52	100	100	100	100	0.00%
Total Operating Expenditures	\$ 249,127	265,736	262,682	265,899	265,899	0.06%

PARKS & RECREATION - PROGRAMS

	2021 ACTUAL	2022* ORIG BUD	2022 AMENDED	2023 REQUESTS	2023* PROPOSED	PCT * CHANGE
Salaries And Wages	\$ 203,714	217,994	217,994	217,803	217,803	-0.09%
Overtime	1,217	1,818	1,818	1,800	1,800	-0.99%
Holiday Pay	11	-	-	-	0	0.00%
Part-Time Salaries	86,832	125,273	125,273	121,500	121,500	-3.01%
Other Compensation	3,350	6,600	6,600	6,000	6,000	-9.09%
FICA (SS & Medicare)	22,078	26,399	26,399	26,095	26,095	-1.15%
VRS - Retirement Benefits	21,547	25,505	25,505	25,951	25,951	1.75%
Medical/Dental Plans	32,599	52,189	52,189	55,480	55,480	6.31%
Group Life Insurance	2,706	2,921	2,921	2,919	2,919	-0.07%
Deferred Comp	1,120	1,260	1,260	1,260	1,260	0.00%
Marketing	-	14,350	14,350	15,100	15,100	5.23%
Utilities	33,589	45,000	45,000	45,000	45,000	0.00%
Telephone (Voice And Fax)	2,340	2,309	2,309	2,309	2,309	0.00%
Lease/Rental of Buildings	-	1	1	1	1	0.00%
Travel & Training	505	7,477	7,477	7,477	7,477	0.00%
Contribution-Smfd Ballpark	50,000	-	-	-	-	0.00%
Special Events	35,897	41,875	41,875	40,500	40,500	-3.28%
Dues & Association Memberships	2,071	2,150	2,150	7,199	7,199	234.84%
Equipment-Small<\$5k	-	5,200	5,200	5,200	5,200	0.00%
Uniforms	-	350	350	-	-	-100.00%
Athletics	6,721	72,458	84,345	42,431	42,431	-41.44%
Camps	5,961	31,196	31,196	26,230	26,230	-15.92%
Instuctor Led Classes	2,035	17,627	17,627	10,645	10,645	-39.61%
Recreation (Gym, etc.)	13,773	13,425	13,425	15,457	15,457	15.14%
Senior Adult Programming	1,064	31,868	31,868	35,450	35,450	11.24%
Windsor Center	2,834	10,240	10,240	8,750	8,750	-14.55%
Total Operating Expenditures	\$ 531,963	755,485	767,372	720,557	720,557	-4.62%

PARKS & RECREATION - GATEWAYS & GROUNDS

	2021 ACTUAL	2022* ORIG BUD	2022 AMENDED	2023 REQUESTS	2023* PROPOSED	PCT * CHANGE
Salaries And Wages	\$ 389,308	462,213	462,213	463,926	463,926	0.37%
Overtime	19,672	28,280	28,280	28,000	28,000	-0.99%
Part-Time Salaries	3,016	16,934	16,934	14,500	14,500	-14.37%
FICA (SS & Medicare)	29,253	38,818	38,818	38,742	38,742	-0.20%
VRS - Retirement Benefits	41,098	54,036	54,036	56,287	56,287	4.17%
Medical/Dental Plans	115,324	163,498	163,498	124,786	124,786	-23.68%
Group Life Insurance	5,085	6,189	6,189	6,217	6,217	0.45%
Deferred Comp	4,095	5,040	5,040	3,780	3,780	-25.00%
Repairs & Maintenance	32,189	30,000	30,000	40,000	40,000	33.33%
Roadway Beautification	981	1,500	1,500	2,000	2,000	33.33%
Telephone (Voice And Fax)	2,085	2,425	2,425	1,823	1,823	-24.82%
Lease/Rental of Equipment	6,423	8,000	8,000	8,000	8,000	0.00%
Travel & Training	251	4,800	7,854	4,800	4,800	0.00%
Dues & Association Memberships	250	800	800	1,120	1,120	40.00%
Fleet	30,062	50,480	49,480	50,480	50,480	0.00%
Uniforms	2,591	6,300	6,300	6,000	6,000	-4.76%
PPE & Safety	1,742	6,450	6,450	6,000	6,000	-6.98%
Operating Supplies	36,844	53,000	53,000	63,000	63,000	18.87%
Equipment/Machinery	-	23,750	23,750	-	-	-100.00%
Capital Outlay	38,541	38,541	38,541	38,541	38,541	0.00%
Total Operating Expenditures	\$ 758,811	1,001,054	1,003,108	958,002	958,002	-4.30%

BLACKWATER REGIONAL LIBRARY

	2021 ACTUAL	2022* ORIG BUD	2022 AMENDED	2023 REQUESTS	2023* PROPOSED	PCT * CHANGE
Other Compensation	\$ 1,800	2,500	2,500	2,500	2,500	0.00%
Utilities	28,036	34,400	34,400	34,400	34,400	0.00%
Contributions-BlkwtrLibrary	833,737	854,590	854,590	925,608	925,608	8.31%
Total Operating Expenditures	\$ 863,573	891,490	891,490	962,508	962,508	7.97%

PLANNING & ZONING

	2021 ACTUAL	2022* ORIG BUD	2022 AMENDED	2023 REQUESTS	2023* PROPOSED	PCT * CHANGE
Salaries and Wages	\$ 557,709	519,641	519,641	524,210	524,210	0.88%
Compensation	14,325	20,000	20,000	20,000	20,000	0.00%
FICA (SS & Medicare)	40,849	39,753	39,753	40,102	40,102	0.88%
VRS - Retirement Benefits	57,932	60,435	60,435	62,883	62,883	4.05%
Hospital/Medical Plans	88,179	88,891	88,891	106,229	106,229	19.50%
Group Life Insurance	7,330	6,922	6,922	7,025	7,025	1.49%
Deferred Comp	2,240	2,100	2,100	1,680	1,680	-20.00%
Professional Services	17,182	45,000	45,000	45,000	45,000	0.00%
Advertising Services	13,975	13,000	13,000	13,000	13,000	0.00%
Postage	1,316	3,000	3,000	3,000	3,000	0.00%
Telephone (Voice and Fax)	4,093	4,725	5,105	4,725	4,725	0.00%
Travel & Training	1,020	5,900	5,900	5,900	5,900	0.00%
Tolls & Parking	-	70	70	70	70	0.00%
Operating Expenses	7,608	7,250	7,250	7,250	7,250	0.00%
Dues & Association Membership	1,316	2,900	2,900	2,900	2,900	0.00%
Office Supplies	3,402	5,000	5,000	5,000	5,000	0.00%
Copier Lease	2,754	1,369	1,369	1,369	1,369	0.00%
Copier Service/Supply Contract	89	650	650	650	650	0.00%
Fleet	4,579	3,360	3,360	3,360	3,360	0.00%
Uniforms	240	250	250	250	250	0.00%
Total Operating Expenditures	\$ 826,138	830,216	830,596	854,603	854,603	2.94%

ECONOMIC DEVELOPMENT

	2021 ACTUAL	2022* ORIG BUD	2022 AMENDED	2023 REQUESTS	2023* PROPOSED	PCT * CHANGE
Salaries and Wages	\$ 275,759	284,712	284,712	287,122	287,122	0.85%
FICA (SS & Medicare)	20,136	21,781	21,781	21,965	21,965	0.84%
VRS - Retirement Benefits	29,023	33,194	33,194	33,951	33,951	2.28%
Hospital/Medical Plans	63,224	63,223	63,223	67,209	67,209	6.30%
Group Life Insurance	3,668	3,802	3,802	3,848	3,848	1.21%
Deferred Comp	1,680	1,680	1,680	1,680	1,680	0.00%
Professional Services	-	10,000	14,850	10,000	10,000	0.00%
Advertising Services	-	500	500	500	500	0.00%
Marketing	24,988	46,908	46,908	48,500	48,500	3.39%
Economic Development Incentive	933,768	500,000	1,452,712	500,000	500,000	0.00%
Postage	121	600	600	250	250	-58.33%
Telephone (Voice and Fax)	2,359	3,290	3,540	3,630	3,630	10.33%
Travel & Training	5,397	17,000	17,000	20,969	20,969	23.35%
Tolls & Parking	-	275	275	275	275	0.00%
Program Grants	306,819	-	-	-	-	0.00%
Dues & Association Membership	47,737	48,954	48,954	52,422	52,422	7.08%
Office Supplies	1,293	2,500	2,250	1,500	1,500	-40.00%
Copier Lease	2,892	2,268	2,268	2,268	2,268	0.00%
Copier Service/Supply Contract	177	1,200	1,200	1,200	1,200	0.00%
Fleet	1,314	2,000	3,000	2,000	2,000	0.00%
Books/Subscriptions	93	202	202	300	300	48.51%
Total Operating Expenditures	\$ 1,720,449	1,044,089	2,002,651	1,059,589	1,059,589	1.48%

TOURISM

	2021 ACTUAL	2022* ORIG BUD	2022 AMENDED	2023 REQUESTS	2023* PROPOSED	PCT * CHANGE
Salaries and Wages	\$ 257,048	248,607	248,607	250,619	250,619	0.81%
Overtime	1,360	-	-	-	-	0.00%
Holiday Pay	329	-	1,560	1,560	1,560	0.00%
Part-Time Salaries	37,675	53,596	49,090	49,090	49,090	-8.41%
FICA (SS & Medicare)	22,085	23,119	23,119	23,048	23,048	-0.31%
VRS - Retirement Benefits	25,860	28,941	28,941	29,935	29,935	3.43%
Hospital/Medical Plans	46,796	48,086	48,086	51,113	51,113	6.29%
Group Life Insurance	3,234	3,315	3,315	3,359	3,359	1.33%
Deferred Comp	1,260	1,260	1,260	1,260	1,260	0.00%
Professional Services	99	250	250	250	250	0.00%
Repairs & Maintenance	245	250	250	250	250	0.00%
Marketing	60,521	60,000	60,000	60,000	60,000	0.00%
Salty Southern Route	8,412	7,000	7,000	7,000	7,000	0.00%
Internal Service Charge IT	17,681	17,988	17,988	17,988	21,953	22.04%
Internal Service Chrg-Risk Mgt	5,581	5,581	5,581	5,581	6,082	8.98%
Utilities	2,618	2,687	2,687	3,100	3,100	15.37%
Postage	278	500	500	500	500	0.00%
Telephone (Voice and Fax)	4,770	4,170	4,170	3,610	3,610	-13.43%
Lease/Rental of Buildings	28,632	30,000	30,000	30,000	30,000	0.00%
Travel & Training	436	4,500	4,500	5,000	5,000	11.11%
Tolls & Parking	-	125	125	125	125	0.00%
Special Events	14,950	23,000	23,000	24,500	24,500	6.52%
Dues & Association Membership	1,935	2,033	2,033	2,300	2,300	13.13%
Office Supplies	2,368	2,850	2,850	3,000	3,000	5.26%
Copier Lease	2,702	2,268	2,268	2,268	2,268	0.00%
Copier Service/Supply Contract	177	1,200	1,200	1,200	1,200	0.00%
Fleet	476	751	751	1,251	1,251	66.58%
Redemption Of Principal	2,549	5,145	5,145	5,207	5,207	1.21%
Interest Payments	157	268	268	206	206	-23.13%
Total Operating Expenditures	\$ 550,235	577,490	574,544	583,320	587,786	1.78%

FARMER'S MARKET

	2021 ACTUAL	2022* ORIG BUD	2022 AMENDED	2023 REQUESTS	2023* PROPOSED	PCT * CHANGE
Part-Time Salaries	\$ 25,377	20,877	24,335	26,855	26,855	28.63%
Holiday Pay	556	-	720	720	720	0.00%
FICA (SS & Medicare)	1,984	1,597	1,597	2,055	2,055	28.68%
Telephone (Voice And Fax)	653	610	610	610	610	0.00%
Farmer's Market	17,510	11,327	11,327	11,200	11,200	-1.12%
Total Operating Expenditures	\$ 46,080	34,411	38,589	41,440	41,440	20.43%

VINTAGE MARKET

	2021 ACTUAL	2022* ORIG BUD	2022 AMENDED	2023 REQUESTS	2023* PROPOSED	PCT * CHANGE
Part-Time Salaries	\$ 9,749	20,232	19,000	21,000	21,000	3.80%
Holiday Pay	266	-	-	-	-	0.00%
FICA (SS & Medicare)	766	1,548	1,548	1,610	1,610	4.01%
Telephone (Voice And Fax)	1,076	1,090	1,090	1,090	1,090	0.00%
Vintage Market	5,063	19,350	19,350	19,550	19,550	1.03%
Total Operating Expenditures	\$ 16,921	42,220	40,988	43,250	43,250	2.44%

COMMUNICATIONS

	2021 ACTUAL	2022* ORIG BUD	2022 AMENDED	2023 REQUESTS	2023* PROPOSED	PCT * CHANGE
Salaries and Wages	\$ 32,286	33,215	33,215	33,486	33,486	0.82%
Part-Time Salaries	6,773	8,225	8,225	8,225	8,225	0.00%
FICA (SS & Medicare)	2,783	3,171	3,171	3,191	3,191	0.63%
VRS - Retirement Benefits	3,309	3,839	3,839	3,895	3,895	1.46%
Medical/Dental Plans	15,487	15,487	15,487	16,460	16,460	6.28%
Group Life Insurance	426	440	440	449	449	2.05%
Deferred Comp	420	420	420	420	420	0.00%
Professional Services	-	1,275	1,275	1,275	1,275	0.00%
Postage	2,617	5,000	5,000	5,000	5,000	0.00%
Telephone (Voice And Fax)	81	626	626	-	-	-100.00%
Lease/Rental of Equipment	4,563	5,200	5,200	5,200	5,200	0.00%
Operating Expenses	534	1,500	1,500	1,500	1,500	0.00%
Office Supplies	-	250	250	250	250	0.00%
Total Operating Expenditures	\$ 69,280	78,648	78,648	79,351	79,351	0.89%

COOPERATIVE EXTENSION

	2021 ACTUAL	2022* ORIG BUD	2022 AMENDED	2023 REQUESTS	2023* PROPOSED	PCT * CHANGE
Professional Services	\$ 44,355	68,393	68,393	70,265	70,265	2.74%
Telephone (Voice and Fax)	152	332	332	332	332	0.00%
Travel & Training	374	750	750	750	750	0.00%
Dues & Association Membership	196	300	300	300	300	0.00%
Office Supplies	515	400	400	400	400	0.00%
Copier Lease	2,633	2,268	2,268	2,268	2,268	0.00%
Copier Service/Supply Contract	170	1,200	1,200	1,200	1,200	0.00%
Total Operating Expenditures	\$ 48,396	73,643	73,643	75,515	75,515	2.54%

Isle of Wight County
Proposed FY 2022-23 Operating

NON-DEPARTMENTAL

NON-DEPARTMENTAL

	2021 ACTUAL	2022* ORIG BUD	2022 AMENDED	2023 REQUESTS	2023* PROPOSED	PCT * CHANGE
Salaries And Wages	\$ -	-	-	745,000	700,000	0.00%
Compensation	-	-	-	-	931,000	0.00%
FICA (SS & Medicare)	(3)	-	-	-	-	0.00%
VRS - Retirement Benefits	(6,082)	-	-	-	-	0.00%
Hospital / Medical Plans	1,120	-	-	-	-	0.00%
Comp Plan Salary Adjustment	-	-	-	1,250,000	1,080,000	0.00%
Internal Service Charge IT	805,145	931,668	930,685	1,079,230	1,120,906	20.31%
Internal Service Chrg-Risk Mgt	605,943	636,735	636,735	657,983	654,860	2.85%
Miscellaneous	676	-	-	-	-	0.00%
Payment-Tax Relief	413,362	1,116,000	1,116,000	1,116,000	1,300,000	16.49%
Capital Outlay	852,129	683,500	934,745	625,000	540,000	-20.99%
Contingency	-	300,000	212,537	300,000	774,821	158.27%
Total Operating Expenditures	\$ 2,672,290	\$ 3,667,903	\$ 3,830,702	\$ 5,773,213	\$ 7,101,587	93.61%

*The above Salaries & Wages line reflects position requests; additional detail follows on table 1A

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

Isle of Wight County
Proposed FY 2022-23 Operating Budget

PROPOSED New Positions

Table 1A

SALARY & BENEFITS

Department	Position	FTE	FY23 Salary	7.65% FICA	Benefits	FY23 Cost	
Public Works	Maintenance Worker II-Sanitation	1	29,814	2,737	21,825	54,376	10 Months
Public Works	Special Projects Coordinator	1	44,913	4,123	23,912	72,948	10 Months
Human Resources	Human Resource Generalist	1	25,665	3,927	14,170	43,761	6 months
Community Development	Planner I	1	47,158	4,329	24,222	75,710	10 Months
Treasurer	Deputy Clerk IV	1	21,744	3,327	13,408	38,479	6 months
Parks & Recreation	Therapeutic Recreation Specialist	1	21,744	3,327	13,628	38,699	6 months
Communications/Adm	Adm Assistant (Floater)	1	39,445	3,018	26,697	69,160	12 months
Technology	ERP/Munis Support	1	29,710	4,546	14,729	48,984	6 months
Sheriff Dept	(2) Deputy Sheriff	2	107,792	8,246	56,300	172,338	12 months
Sheriff Dept	(2) Deputy Sheriff	2	53,896	4,123	28,150	86,169	6 months
			421,881	41,702		700,625	

OPERATING COSTS

Dept	Position	Supplies	Equipment	FY23 Cost
Public Works	Maintenance Worker II-Sanitation	520	520	1,040
Public Works	Special Projects Coordinator	3,185	3,185	6,370
Human Resources	Human Resource Generalist	200	200	400
Community Development	Planner I			
Treasurer	Deputy Clerk IV	200	200	400
Parks & Recreation	Therapeutic Recreation Specialist			
Communications/Adm	Adm Assistant (Floater)			
Technology	ERP/Munis Support			
Sheriff Dept	(2) Deputy Sheriff*	6,600	16,000	22,600
Sheriff Dept	(2) Deputy Sheriff*	6,600	16,000	22,600
		17,305	36,105	53,410

TOTAL COSTS

FY23
Total Cost
754,035

*2 Vehicles will be purchased in FY22

*2 Vehicles will be repurposed from current fleet

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

VEHICLE REQUESTS

Table 2A

Sheriff Vehicles						
#	Make/Model	Base cost	Equipment	Graphics	Tech Radio	Total
1	Patrol	38,900	5,900			44,800
2	Patrol	35,500	9,798	1,000		46,298
3	Patrol	35,500	9,798	1,000		46,298
4	Patrol	35,500	9,798	1,000		46,298
5	Patrol	35,500	9,798	1,000		46,298
6	Patrol	35,500	9,798	1,000		46,298
7	Patrol	35,500	9,798	1,000		46,298
8	Patrol	35,500	9,798	1,000		46,298
9	Patrol	35,500	9,798	1,000		46,298
10	Patrol	35,500	9,798	1,000		46,298
11	Patrol	35,500	9,798	1,000		46,298
12	Patrol	35,500	9,798	1,000	3,300	49,598
<i>(Make & Model dependent on availability)</i>						
Original Request		\$ 429,400	\$ 113,678	\$ 11,000	\$ 3,300	\$ 557,378
13	Patrol	35,500	9,798	1,000		46,298
14	Patrol	35,500	9,798	1,000		46,298
Total Sheriff Vehicles		\$ 500,400	\$ 133,274	\$ 13,000	\$ 3,300	\$ 649,974
Less: FY22 Cash Funded Vehicles						
-10	Patrol	\$ 35,500				35,500
-11	Patrol	35,500				35,500
-12	Patrol	35,500				35,500
-13	Patrol	35,500				35,500
-14	Patrol	35,500				35,500
Subtotal - Cash Fund		177,500	-	-	-	177,500
9 Sheriff Lease Vehicles		\$ 322,900	\$ 133,274	\$ 13,000	\$ 3,300	\$ 472,474
Other Department Requests						
		Base cost	Equipment	Graphics	Tech Radio	Total
1	Public Works 2022 Chev Ext Cab	\$ 28,000				28,000
2	Planning & Zoning 2022 Chev Ext Cab	\$ 28,000				28,000
2 Other Lease Vehicles		\$ 56,000	\$ -	\$ -	\$ -	\$ 56,000
11 Total Vehicle Requests		\$ 378,900	\$ 133,274	\$ 13,000	\$ 3,300	\$ 528,474



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Isle of Wight County
Proposed FY 2022-23 Operating Budget

TRANSFERS

TRANSFERS

	2021 ACTUAL	2022* ORIG BUD	2022 AMENDED	2023 REQUESTS	2023* PROPOSED	PCT * CHANGE
Transfer to Heritage Park	\$ 45,833	-	-	-	-	0.00%
Transfer to County Fair	157,320	70,000	94,000	70,000	70,000	0.00%
Transfer to E911 Fund	815,399	1,007,787	1,073,680	1,231,946	1,312,694	31.64%
Transfer to CSA	195,897	187,537	187,537	200,000	200,000	6.65%
Transfer to Grant Fund	25,637	32,000	21,074	21,074	21,074	-34.14%
Transfer to Capital Projects	2,054,306	686,744	820,774	500,000	687,351	0.09%
Transfer to Social Services	911,006	1,301,556	1,301,556	1,716,173	1,500,000	15.25%
Transfer to Public Utilities	2,950,190	3,770,821	3,770,821	3,770,820	3,700,827	-1.86%
Transf to Stormwater Operating	8,278	-	70	-	-	0.00%
Transfer to Technology Fund	51,586	-	13,380	-	-	0.00%
Transfer to Risk Management	1,711	-	-	-	-	0.00%
Transfer To Schools	24,426,117	26,711,613	27,378,430	27,238,601	27,094,755	1.97%
Trsf School-Maint & Repair	168,044	250,000	250,000	250,000	-	0.00%
	\$ 31,811,323	34,018,058	34,911,322	34,998,614	34,586,701	2.87%

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

Special Revenue Funds

Heritage Park
County Fair
CSA
Grant Fund
Social Services

Enterprise Funds

Public Utilities
Stormwater

Internal Service Funds

Technology Fund
Risk Management

Component Unit

Isle of Wight County Schools



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

SOCIAL SERVICES

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

OPERATING BUDGET

Staff & Operations		Requested		Proposed		
Federal/State	67%	2,233,197	70%	2,334,070		
Local Match	33%	1,079,093	30%	978,220		
Local Only	0%	3,230	0%	3,230		
		3,315,520		3,315,520		100%
Grants						
Federal/State	73%	880,018	80%	880,018		
Local Match	4%	44,869	4%	44,869		
Local Only-Unallocated	15%	175,000	7%	75,000		
Local Only-Other	8%	100,000	9%	100,000		
		1,199,887		1,099,887		92%
Total Operating Budget						
Federal/State	69%	3,113,215	73%	3,214,088		
Local Match	25%	1,123,962	23%	1,023,089		
Local Only-Unallocated	4%	175,000	2%	75,000		
Local Only-Other	2%	103,230	2%	103,230		
		4,515,407		4,415,407		

COST ALLOCATION BUDGET

Central Services Cost Allocation					
Federal/State	25%	99,561	25%	99,561	
Local Match	25%	99,561	25%	99,561	
Local Only	50%	199,120	50%	199,120	
		398,242		398,242	

DEPARTMENT OF SOCIAL SERVICES BUDGET

Federal/State	65%	3,212,776	69%	3,313,649	
Local (County)	35%	1,700,873	31%	1,500,000	
		4,913,649		4,813,649	



AMENDED Operating Budget Summary

All Funds

Fiscal Year 2023

Description		FY2022 Current Budget	FY2023 Requested Budget	FY2023 Amended Request Budget	2023* REQ V PROP Difference
REVENUE					
County Transfers	\$	26,711,613	27,238,601	27,094,755	(143,846)
Other Local Revenue		1,822,416	1,803,298	1,803,298	-
State Revenue		36,049,811	43,284,160	43,284,160	-
Federal Revenue		11,232,138	6,443,156	6,443,156	-
TOTAL REVENUES	\$	75,815,977	78,769,215	78,625,369	(143,846)
EXPENDITURES					
Instructional Services	\$	53,588,273	53,955,174	53,611,328	(343,846)
Admin, Attend & Health		2,922,553	3,271,870	3,271,870	-
Pupil Transportation		4,222,651	4,282,374	4,382,374	100,000
Operations and Maintenance		7,592,168	10,074,380	10,174,380	100,000
Child Nutrition Services		2,077,203	2,414,047	2,414,047	-
Debt Service		427,739	446,977	446,977	-
Technology		4,985,391	4,324,393	4,324,393	-
TOTAL EXPENDITURES	\$	75,815,977	78,769,215	78,625,369	(143,846)

County Contributions to Schools Summary

All Funds

TRANSFERS

	2022 AMENDED	2023 REQUESTED	2023* PROPOSED	2023* REQ V PROP
Transfer To Schools	27,378,430	27,238,601	27,094,755	(143,846)
Trsf School-Maint & Repair	250,000	250,000	0	(250,000)
TOTAL TRANSFERS	27,628,430	27,488,601	27,094,755	(393,846)

REQUIRED LOCAL MATCH (RLM)

Division	Required Local Match	Actual	% Over
Gloucester	12,348,800	24,505,134	98.44%
Suffolk	29,172,781	53,118,487	82.08%
Franklin City	2,206,579	3,973,920	80.09%
York	30,334,632	54,404,831	79.35%
Isle of Wight	13,819,522	24,105,516	74.43%
Southampton	5,232,747	8,793,136	68.04%

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

DEBT SERVICE

DEBT SERVICE

	2021 ACTUAL	2022* ORIG BUD	2022 AMENDED	2023 REQUESTS	2023* PROPOSED	PCT * CHANGE
Redemption of Principal	\$ 3,021,765	3,411,429	3,411,429	3,533,850	3,533,850	3.59%
Redempt Principal-Schools	4,031,589	4,079,516	4,079,516	4,125,743	4,125,743	1.13%
Principal (Lease)	427,801	512,000	512,000	700,000	645,000	25.98%
Interest Payments	1,783,825	1,819,404	1,819,404	1,830,263	1,830,263	0.60%
Interest Pay Schools	1,496,111	2,270,871	2,270,871	2,369,462	2,369,462	4.34%
Interest (Lease)	28,521	33,000	33,000	30,000	30,000	-9.09%
Bond Issuance Costs	-	-	8,500	-	-	0.00%
Administrative Fees	14,175	20,000	25,600	27,500	28,000	37.50%
PACE Interest Payments	209,836	209,836	209,836	209,836	209,836	0.00%
Debt Service Reserve	1,733,968	990,000	3,635,925	437,000	-	-100.00%
Total Operating Expenditures	\$ 12,747,590	13,346,056	16,006,081	13,263,654	12,772,154	-4.30%

The County Policy Manual requires management to provide Debt Service Ratios to assist with planning during the annual budget process. The total county debt and the Debt Service and Debt Service Ratio calculations can be found in the Debt Service Reserve Fund detail following General Fund Budget details.

Isle of Wight County
Proposed FY 2022-23 Operating Budget

PUBLIC SERVICE & COMMITTED SUPPORT CONTRIBUTIONS

OTHER PUBLIC SERVICE/ CONTRIBUTIONS

	2021 ACTUAL	2022* ORIG BUD	2022 AMENDED	2023 REQUESTS	2023* PROPOSED	PCT * CHANGE
COMMITTED SUPPORT						
WTCS Board	\$ 217,774	250,777	250,777	289,214	289,214	15.33%
W. Tidewater Health District	569,588	600,000	300,000	600,000	575,000	-4.17%
Franklin Annex. Revenue Share	996,148	1,071,000	1,071,000	1,071,000	1,071,000	0.00%
Town of Windsor	12,500	-	-	-	-	0.00%
Hampton Roads Planning Distric	30,935	32,130	33,104	33,133	35,362	3.12%
Hmpt Rds Military & Fed Fac Al	18,746	18,825	18,825	18,973	18,973	0.79%
Hampton Roads Workforce Council	9,079	9,079	9,079	9,277	9,277	2.18%
Paul D Camp Community College	20,000	20,000	20,000	37,325	27,325	86.63%
Smithfield/ Museum	76,051	95,000	95,000	85,000	85,000	-10.53%
Total Committed	1,950,821	2,096,811	1,797,785	2,143,922	2,111,151	1.05%
PUBLIC SERVICE SUPPORT						
For KIDS	5,000	7,500	7,500	7,500	7,500	0.00%
CASA	30,000	22,500	22,500	25,000	25,000	11.11%
Chamber of Commerce	12,500	14,000	14,000	14,000	14,000	0.00%
Endeppence Center Genieve	5,000	7,500	7,500	10,000	10,000	33.33%
Shelter	11,000	15,000	15,000	20,000	20,000	33.33%
Christian Outreach Program	87,000	27,500	27,500	35,000	35,000	9.09%
Peanut Soil & Water Conserv Sr	8,000	8,000	8,000	8,000	8,000	0.00%
Services of Southeastern VA	56,000	182,089	182,089	138,440	138,440	-23.97%
Smart Beginnings	8,000	10,000	10,000	10,000	10,000	0.00%
Isle of Wight Arts League	4,500	4,500	4,500	4,500	4,500	0.00%
Western Tidewater Free Clinic	50,000	65,000	65,000	83,400	75,000	7.69%
Smithfield School Museum IOW	-	-	-	1,700	1,700	0.00%
County Historical Society 1750	-	-	-	10,000	10,000	0.00%
IOW Courthouse	-	-	5,000	5,000	5,000	0.00%
Drug Court	-	35,000	35,000	-	-	-100.00%
Total Discretionary	277,000	398,589	403,589	372,540	364,140	-11.15%
Total Operating Expenditures	\$ 2,227,821	\$ 2,495,400	\$ 2,201,374	\$ 2,516,462	\$ 2,475,291	-0.90%

Public Service & Committed Support contributions are both required commitments and discretionary public support. Additional detail for agencies receiving Committed Support is provided on the following pages.

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

**PUBLIC SERVICE & COMMITTED SUPPORT CONTRIBUTIONS
AGENCY LIST**

Committed:

Committed by MOU, Resolution or Mandate

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

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

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

We are required to provide the services. We have an MOU with the Health Department.

- **Franklin Revenue Sharing**

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

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

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

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

We participate regionally via an MOU. Provides regional coordination and assistance for various planning and development functions.

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

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

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

We participate regionally via an MOU.

- **Paul D Camp Community College**

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

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

**PUBLIC SERVICE & COMMITTED SUPPORT CONTRIBUTIONS
AGENCY LIST**

Discretionary:

- Sr Services of Southeastern VA
- For KIDS
- CASA
- Chamber of Commerce *(Provides Business Marketing & Development assistance; no description attached)*
- Endependence Center
- Genieve Shelter
- Christian Outreach Program
- Peanut Soil & Water Conservation
- Smart Beginnings
- Isle of Wight Arts League *(IOW provides grant match; no description attached)*
- Western Tidewater Free Clinic
- 1750 Courthouse
- Miscellaneous
 - Smithfield Schoolhouse Museum
 - IOW County Historical Society



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Fund Balances





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Isle of Wight County
Proposed FY 2022-23 Operating Budget

Governmental Funds
Fund Balance Projection
For the Fiscal Year Ended June 30, 2022

	June 30, 2021				PROJECTION		
	General	Capital Projects	Debt Service	Other Governmental	All Funds June 30, 2021	Increase (Decrease)	All Funds June 30, 2022
Nonspendable							
Advance to component unit	375,000	-	-	-	375,000	-	375,000
Restricted for:							
Animal Control	-	-	-	45,466	45,466	-	45,466
Lease proceeds	3,377	-	-	-	3,377	-	3,377
Grants & Contributions	-	-	-	-	-	-	-
Capital Projects	-	34,066,998	-	-	34,066,998	(12,000,000)	22,066,998
Committed for:							
Pandemic Response	151,793	-	-	-	151,793	(151,793)	-
Technology Fees	47,621	-	-	-	47,621		47,621
Debt service - PACE	2,946,281	-	-	-	2,946,281		2,946,281
Economic Development	952,712	-	-	-	952,712		952,712
Assigned to:							
Revaluation Assessmt Reserve	180,000	-	-	-	180,000		180,000
Capital Projects	-	4,680,243	-	-	4,680,243		4,680,243
General Administration	416,789	-	-	588,457	1,005,246		1,005,246
Debt Service Reserve	2,645,925	-	2,368,654	-	5,014,579	990,000	6,004,579
Unassigned	25,527,263	-	-	-	25,527,263		25,527,263
	\$ 33,246,761	\$ 38,747,241	\$ 2,368,654	\$ 633,923	\$ 74,996,579	\$ (11,161,793)	\$ 63,834,786

COUNTY FUND BALANCE POLICY

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

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

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

General Fund Unassigned Fund Balance \$ 25,527,263
Budgeted General Fund Expenditures \$ 88,986,738

Percentage 28.7% Meets



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Debt Service Reserve Fund



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

Debt Service Reserve Fund

	2021 ACTUAL	2022* ORIG BUD	2022 AMENDED	2023 REQUESTS	2023* PROPOSED	PCT * CHANGE
REVENUES						
OTHER SOURCES						
Refunding Bond Proceeds	\$ 35,128,464	\$ -	\$ -	\$ -	\$ -	0.00%
Refunding Bond Premium	990,272	-	-	-	-	0.00%
Transfers from General Fund	1,733,968	-	2,645,925	-	-	100.00%
Transfers from Public Utilities Fund	306,558	-	-	-	-	0.00%
Total Other Sources	\$ 38,159,262	\$ -	\$ 2,645,925	\$ -	\$ -	100.00%
TOTAL REVENUES	\$ 38,159,262	\$ -	\$ 2,645,925	\$ -	\$ -	100.00%
EXPENSES						
Refunded Debt	\$ 35,357,218	\$ -	\$ -	\$ -	\$ -	0.00%
Cost of Issuance	758,158	-	-	-	-	0.00%
Transfers to General Fund for Debt Service	-	-	-	-	924,012	100.00%
Transfers to Public Utilities for Debt Service	-	-	-	-	508,022	0.00%
Debt Service Reserve	-	-	2,645,925	-	-	
Total Expenses	\$ 36,115,376	\$ -	\$ 2,645,925	\$ -	\$ 1,432,034	100.00%
TOTAL EXPENSES	\$ 36,115,376	\$ -	\$ 2,645,925	\$ -	\$ 1,432,034	100.00%

Isle of Wight County
Proposed FY 2022-23 Operating Budget

COUNTY DEBT DETAIL

Total Debt

GENERAL FUND

	Principal Payments	Interest Payments	Total Debt Service
General Obligation Debt			
General Gov	\$ 60,464,354	\$ 18,836,984	\$ 79,301,338
Schools	76,504,570	22,144,361	98,648,931
Total General Obligation Debt	136,968,924	40,981,345	177,950,268
Capital Lease Financing			
General Gov	1,871,632	47,809	1,919,442
Technology	15,154	471	15,625
Tourism	18,496	445	18,941
Total Capital Lease Financing	1,905,282	48,725	1,954,007
Total General Fund Debt	\$ 138,874,206	\$ 41,030,070	\$ 179,904,276

PUBLIC UTILITY FUND

	Principal Payments	Interest Payments	Total Debt Service
General Obligation Debt			
Total General Obligation Debt	\$ 33,575,634	\$ 8,754,020	\$ 42,329,654
Capital Lease Financing			
Total Capital Lease Financing	181,247	4,737	185,983
Total Public Utility Debt	\$ 33,756,881	\$ 8,758,757	\$ 42,515,638

ALL FUNDS

	Principal Payments	Interest Payments	Total Debt Service
Outstanding County Debt			
General Gov	62,335,986	18,884,793	81,220,779
Technology	15,154	471	15,625
Tourism	18,496	445	18,941
Schools	76,504,570	22,144,361	98,648,931
Public Utility	33,756,881	8,758,757	42,515,638
Total County Debt	\$ 172,631,086	\$ 49,788,827	\$ 222,419,913

Isle of Wight County
Proposed FY 2022-23 Operating Budget

COUNTY DEBT DETAIL
Debt Service Expenditures

GENERAL FUND

	2021 ACTUAL	2022* ORIG BUD	2022 AMENDED	2023 REQUESTS	2023* PROPOSED	PCT * CHANGE
Debt Expenditures						
Principal	\$ 3,021,765	3,411,429	3,411,429	3,533,850	3,533,850	3.59%
Principal-Schools	4,031,589	4,079,516	4,079,516	4,125,743	4,125,743	1.13%
Principal (Lease)	427,801	512,000	512,000	700,000	645,000	25.98%
Interest Payments	1,783,825	1,819,404	1,819,404	1,830,263	1,830,263	0.60%
Interest Pay Schools	1,496,111	2,270,871	2,270,871	2,369,462	2,369,462	4.34%
Interest (Lease)	28,521	33,000	33,000	30,000	30,000	-9.09%
Bond Issuance Costs	-	-	8,500	-	-	0.00%
Administrative Fees	14,175	20,000	25,600	27,500	28,000	37.50%
PACE Interest Payments	209,836	209,836	209,836	209,836	209,836	0.00%
Debt Service Reserve	1,733,968	990,000	3,635,925	437,000	-	-100.00%
Total Debt Expenditures	\$ 12,747,590	13,346,056	16,006,081	13,263,654	12,772,154	-4.30%

PUBLIC UTILITIES

	2021 ACTUAL	2022* ORIG BUD	2022 AMENDED	2023 REQUESTS	2023* PROPOSED	PCT * CHANGE
Debt Expenditures						
Redemption Of Principal	-	1,004,830	1,004,830	1,293,253	1,293,253	22.30%
Principal (Lease)	-	49,000	49,000	51,356	51,356	4.59%
Interest Payments	878,048	989,638	989,638	954,528	954,528	-3.68%
Interest (Lease)	2,622	3,200	3,200	2,159	2,159	-48.22%
Bond Issuance Costs	416,035	-	-	-	-	0.00%
Total Debt Expenditures	\$ 1,298,725	2,046,668	2,048,690	2,303,319	2,301,296	12.44%

Debt Service expenditures are budgeted in their respective funds.

Isle of Wight County
Proposed FY 2022-23 Operating Budget

COUNTY DEBT DETAIL
Debt Ratio Policy Limitations

PROJECTION

Debt Ratio Policy Limitations

4% Debt as a Percentage of Assessed Value

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

	FY23
Assessed Value	5,925,358,000
Allowed Debt Limit	x 4%
Debt Allowed	237,014,320
Current Debt	222,419,913
Actual	3.75%
Available for Issue	14,594,407
Proposed New Debt	\$0
Meet or Exceed Limit?	Meets

12% Debt as a Percentage of General Government Expenditures

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

	FY23
Governmental Exp <i>(net of School&Capital)</i>	71,816,302
School Operating <i>(incl Food Svc)</i>	72,769,485
Budget	144,585,787
Allowed Debt Service	x 12%
Debt Service Allowed	17,350,294
Current Debt Service	14,991,935
Actual	10.37%
Available For New Debt	2,358,359
Proposed NewDebt	\$0
Meet or Exceed Limit?	Meets



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Enterprise Funds





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Isle of Wight County
Adopted FY 2022-23 Operating Budget- April 1, 2022

Enterprise Funds

	Public Utilities Fund	Stormwater Fund	Totals
Projected Revenues	\$ 7,025,340	\$ 1,487,500	\$ 8,512,840
Projected Expenses	\$ 11,234,189	\$ 1,487,500	\$ 12,721,689
 Sub-Total	 \$ (4,208,849)	 \$ -	 \$ (4,208,849)
 Transfer from General Fund	 \$ 3,700,827	 \$ -	 \$ 3,700,827
Transfer from Debt Service	508,022	-	508,022
 Total Transfers	 \$ 4,208,849	 \$ -	 \$ 4,208,849
 Over/(Under)	 \$ -	 \$ -	 \$ -

Isle of Wight County
Proposed FY 2022-23 Operating Budget

Public Utilities Fund

	2021 ACTUAL	2022* ORIG BUD	2022 AMENDED	2023 REQUESTS	2023* PROPOSED	PCT* CHANGE
FEES & LICENSES						
Inspection Fees	\$ 56,889	40,000	40,000	50,000	50,000	25.00%
Water Connection Fees	664,000	400,000	400,000	675,000	650,000	62.50%
New Account Fee	24,960	20,000	20,000	20,000	20,000	0.00%
Administration Fees	1,780	3,000	3,000	3,000	3,000	0.00%
Sewer Connection Fee	673,600	370,000	370,000	600,000	650,000	75.68%
Disconnect/Reconnect Fee	(186)	30,000	30,000	10,000	10,000	-66.67%
Total Fees & Licenses	\$ 1,421,043	863,000	863,000	1,358,000	1,383,000	60.25%
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	\$ 4,871	80,000	80,000	5,000	5,000	-93.75%
Public Utility Late Fees	(165)	15,000	15,000	7,500	7,500	-50.00%
Sewage Collection Fees	1,709,369	1,600,000	1,600,000	1,700,000	1,725,000	7.81%
Sewage Treatment Fees	62,668	70,000	70,000	71,400	71,400	2.00%
Sale of Water	3,696,111	3,500,000	3,500,000	3,800,000	3,800,000	8.57%
Total Charges for Services	\$ 5,472,854	5,265,000	5,265,000	5,583,900	5,608,900	6.53%
RECOVERED COST						
Sale of Recyclables	\$ 3,620	500	500	500	500	0.00%
Sale of Property	1,000	-	-	-	-	0.00%
Total Recovered Cost	\$ 4,620	500	500	500	500	0.00%
MISCELLANEOUS						
Miscellaneous	\$ 2,882	1,000	1,000	1,000	1,000	0.00%
Total Miscellaneous	\$ 2,882	1,000	1,000	1,000	1,000	0.00%
OTHER SOURCES & USES						
Capital Lease Proceeds	\$ -	88,000	88,000	88,000	-	0.00%
Total Other Sources & Uses	\$ -	88,000	88,000	88,000	-	0.00%
TRANSFERS						
Transfer From General Fund	\$ 2,950,190	3,770,821	3,770,821	4,246,563	3,700,827	-1.86%
Transfer from Debt Service	-	254,709	254,709	508,022	508,022	0.00%
Contingency Reserve	-	64,354	64,354	64,354	-	0.00%
Transfer from Assigned FB	-	-	117,643	-	-	0.00%
Total Transfers	\$ 2,950,190	4,089,884	4,207,527	4,818,939	4,208,849	2.91%
TOTAL REVENUES	\$ 9,883,530	\$ 10,339,324	\$ 10,456,967	\$ 11,882,279	\$ 11,234,189	8.65%

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

Public Utilities Fund

	2021 ACTUAL	2022* ORIG BUD	2022 AMENDED	2023 REQUESTS	2023* PROPOSED	PCT* CHANGE
EXPENSES						
PUBLIC UTILITIES - ADMINISTRATION						
Salaries and Wages	\$ 186,334	269,498	269,498	272,637	299,308	9.96%
Overtime	455	-	-	-	-	0.00%
FICA (SS & Medicare)	14,525	20,617	20,617	20,857	22,897	9.96%
VRS - Retirement Benefits	45,825	31,221	31,221	32,156	35,129	11.12%
Hospital/Medical Plans	45,847	57,723	57,723	82,633	89,922	35.81%
Group Life Insurance	2,594	3,576	3,576	3,626	3,983	10.22%
Deferred Comp	1,221	1,533	1,533	903	1,050	-46.00%
Uniforms Taxable	0	500	500	500	500	0.00%
Advertising Services	0	500	500	500	500	0.00%
Postage	14,628	38,000	38,000	38,000	30,000	-26.67%
Telephone (Voice and Fax)	3,121	3,162	3,162	3,733	3,733	15.30%
Travel & Training	52	4,000	4,000	4,000	3,500	-14.29%
Tolls & Parking	0	200	200	200	0	0.00%
Operating Expenses	5,702	9,500	9,500	9,500	8,510	-11.63%
Dues & Association Membership	14	1,360	1,360	1,360	1,360	0.00%
Office Supplies	7,689	10,700	10,700	10,700	9,500	-12.63%
Equipment-Small<\$5k	-	500	500	500	-	0.00%
Copier Lease	1,257	1,134	1,134	1,134	1,134	0.00%
Copier Service/Supply Contract	335	650	650	650	650	0.00%
Computer Hardware <\$5k	-	2,000	2,000	2,000	-	0.00%
Fleet	1,325	2,105	2,105	2,105	2,105	0.00%
Uniforms	-	500	500	500	500	0.00%
Amortz-DefrCost/Prem/Discount	(752,102)	-	-	-	-	0.00%
Total Public Utilities - Administration	\$ (421,177)	458,979	458,979	488,194	514,281	10.75%
PUBLIC UTILITIES - WATER						
Salaries and Wages	\$ 199,048	366,047	405,047	398,957	398,957	8.25%
Overtime	20,125	20,200	20,200	20,200	20,200	0.00%
FICA (SS & Medicare)	16,073	29,548	32,532	32,066	32,066	7.85%
VRS - Retirement Benefits	20,552	42,177	46,740	48,726	48,726	13.44%
Hospital/Medical Plans	46,384	119,515	139,105	136,152	136,152	12.22%
Group Life Insurance	2,468	4,831	5,354	5,232	5,232	7.66%
Deferred Comp	1,676	3,360	3,780	3,360	3,360	0.00%
Uniforms Taxable	-	500	500	500	500	0.00%
Professional Services	63,627	60,000	115,777	140,000	140,000	57.14%
HRPDC Fees	4,308	4,277	4,277	4,374	4,374	2.22%
Repairs & Maintenance	190,930	283,000	265,132	265,132	265,132	-6.74%
Contracted Services	24,592	60,000	66,580	66,580	66,580	9.88%
Bulk Water Purchases	1,617,481	1,700,215	1,700,215	1,800,000	1,800,000	5.54%
Norfolk Water Contract	1,031,353	1,149,750	1,149,750	1,149,750	1,190,815	3.45%
Suffolk Water Contract	2,218,523	2,035,925	2,035,925	2,035,925	1,740,375	-16.98%
Utilities	18,872	22,940	22,940	23,400	23,400	1.97%
Telephone (Voice and Fax)	4,602	4,851	8,251	6,061	6,065	20.02%
Travel & Training	59	4,000	4,000	4,000	3,000	-33.33%

Isle of Wight County
Proposed FY 2022-23 Operating Budget

PUBLIC UTILITIES FUND

	2021 ACTUAL	2022* ORIG BUD	2022 AMENDED	2023 REQUESTS	2023* PROPOSED	PCT* CHANGE
Tolls & Parking	-	200	200	200	-	0.00%
Operating Expenses	20,667	15,300	15,300	15,300	15,000	-2.00%
Dues & Association Membership	21,281	49,744	49,744	49,744	24,500	-103.04%
Equipment-Small<\$5k	-	500	500	500	-	0.00%
Computer Software <\$5k	110	20,000	20,000	20,000	-	0.00%
Computer Hardware <\$5k	-	1,000	-	-	-	0.00%
Fleet	20,819	20,500	20,500	20,000	20,000	-2.50%
Uniforms	1,453	9,500	9,500	9,500	6,450	-47.29%
PPE & Safety	641	4,500	4,500	4,500	2,475	-81.82%
Capital Outlay	(740,450)	50,000	50,000	50,000	50,000	0.00%
Total Public Utilities - Water	\$ 4,805,195	6,082,380	6,196,349	6,310,159	6,003,359	-1.32%

PUBLIC UTILITIES - SEWER

Salaries and Wages	\$ 287,052	414,871	375,871	379,134	379,134	-9.43%
Overtime	36,744	16,160	16,160	16,160	16,150	-0.06%
FICA (SS & Medicare)	22,939	32,974	29,990	30,240	30,240	-9.04%
VRS - Retirement Benefits	29,490	47,407	42,844	44,847	44,847	-5.71%
Hospital/Medical Plans	90,691	150,139	130,549	127,055	127,055	-18.17%
Group Life Insurance	3,638	5,429	4,906	4,908	4,908	-10.62%
Deferred Comp	2,174	3,360	2,940	2,940	2,940	-14.29%
Uniforms Taxable	-	500	500	500	500	0.00%
Professional Services	41,587	50,000	62,806	80,000	80,000	37.50%
HRPDC Fees	749	188	188	1,119	1,119	83.20%
Repairs & Maintenance	266,681	225,000	289,748	300,000	300,000	25.00%
Contracted Services	5,140	10,000	11,600	11,600	11,000	9.09%
Sewage Treatment	54,122	50,000	50,000	50,000	50,000	0.00%
Utilities	60,632	50,000	50,000	50,000	60,000	16.67%
Telephone (Voice and Fax)	4,571	5,006	8,006	6,318	6,320	20.79%
Travel & Training	81	5,000	5,000	5,000	4,000	-25.00%
Tolls & Parking	-	200	200	200	-	0.00%
Operating Expenses	15,347	40,925	40,925	40,925	40,000	-2.31%
Computer Hardware <\$5k	-	3,000	-	-	-	0.00%
Fleet	32,305	23,000	23,000	22,000	22,000	-4.55%
Uniforms	5,136	10,000	10,000	10,000	8,000	-25.00%
PPE & Safety	2,279	9,000	9,000	5,000	5,000	-80.00%
Capital Outlay	(116,238)	75,000	75,000	175,000	175,000	57.14%
Total Public Utilities - Sewer	\$ 845,120	1,227,159	1,239,233	1,362,946	1,368,213	10.31%

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

PUBLIC UTILITIES FUND

	2021 ACTUAL	2022* ORIG BUD	2022 AMENDED	2023 REQUESTS	2023* PROPOSED	PCT* CHANGE
PUBLIC UTILITIES - NON-DEPARTMENTAL						
OPEB Expense	\$ (20,375)	-	-	-	-	0.00%
Unemployment Insurance	458	1,200	1,200	1,200	1,000	-20.00%
Cost Allocation	162,340	230,722	230,722	230,722	247,027	6.60%
Internal Service Charge IT	83,206	86,341	86,341	86,341	105,333	18.03%
Internal Service Chrg-Risk Mgt	54,135	54,135	54,135	54,135	55,384	2.26%
Easements	-	-	1,264	1,264	-	0.00%
Capital Outlay	(82,292)	88,000	88,000	88,000	-	0.00%
Depreciation Expense	569,780	-	-	-	-	0.00%
Redemption Of Principal	-	1,004,830	1,004,830	1,293,253	1,293,253	22.30%
Principal (Lease)	-	49,000	49,000	51,356	51,356	4.59%
Interest Payments	878,048	989,638	989,638	954,528	954,528	-3.68%
Interest (Lease)	2,622	3,200	3,200	2,159	2,159	-48.22%
Bond Issuance Costs	416,035	-	-	-	-	0.00%
Transfer To Debt Service	306,558	-	-	-	-	0.00%
Transfer To Capital Projects	858,183	50,000	50,000	350,000	400,000	87.50%
Contingency	-	13,740	4,076	450,000	238,296	94.23%
Total Public Utilities -Non-Departmental	\$ 3,228,697	2,570,806	2,562,406	3,562,958	3,348,336	23.22%
TOTAL EXPENSES						
	8,457,835	10,339,324	10,456,967	11,724,257	11,234,189	7.97%

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

Stormwater Fund

	2021 ACTUAL	2022* ORIG BUD	2022 AMENDED	2023 REQUESTS	2023* PROPOSED	PCT * CHANGE
REVENUES						
PERMITS, FEES & LICENSES						
Stormwater Fee	\$ 1,291,959	1,300,000	1,300,000	1,300,000	1,300,000	0.00%
Stormwater Technology Fee	5,823	3,500	3,500	3,500	3,500	0.00%
Stormwater Inspection Fees	199,298	125,000	125,000	125,000	175,000	28.57%
Stormwater Erosion & Sediment	700	-	-	-	-	0.00%
VSMP Permit-State	3,357	5,000	5,000	5,000	5,000	0.00%
Total Permits, Fees & Licenses	\$ 1,501,137	1,433,500	1,433,500	1,433,500	1,483,500	3.37%
REVENUE FROM USE OF MONEY						
Interest Revenue	\$ 4,132	2,876	2,876	2,876	4,000	28.10%
Miscellaneous	40	-	-	-	-	0.00%
Total Revenue from Use of Money	\$ 4,172	2,876	2,876	2,876	4,000	0.00%
TRANSFERS & OTHER						
Transfer From General Fund	\$ 8,278	-	70	30	-	0.00%
Transfer from Assigned FB	-	-	44,655	44,655	-	0.00%
Total Transfers & Other	\$ 8,278	-	44,725	44,685	-	0.00%
TOTAL REVENUES	\$ 1,513,587	1,436,376	1,481,101	1,481,061	1,487,500	0.00%

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

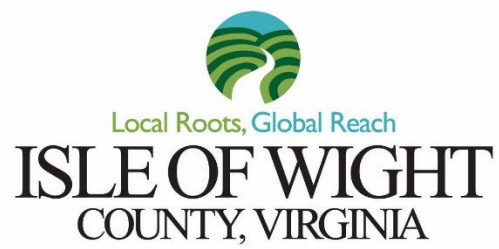
Stormwater Fund

	2021 ACTUAL	2022* ORIG BUD	2022 AMENDED	2023 REQUESTS	2023* PROPOSED	PCT * CHANGE
EXPENSES						
STORMWATER ADMINISTRATION						
Salaries And Wages	\$ 416,228	498,204	498,204	504,812	462,993	-7.61%
Overtime	14	-	-	-	-	0.00%
Part-Time Salaries	949	1,000	1,000	1,000	1,000	0.00%
Other Compensation	1,150	1,300	1,300	1,300	1,300	0.00%
FICA (SS & Medicare)	30,574	38,189	38,189	38,695	34,800	-9.74%
VRS - Retirement Benefits	69,480	58,056	58,056	59,292	54,764	-6.01%
Medical/Dental Plans	84,387	111,428	111,428	116,272	97,254	-14.57%
Group Life Insurance	5,433	6,649	6,649	6,732	6,172	-7.73%
OPEB Expense	168	-	-	-	-	0.00%
Deferred Comp	2,527	3,087	3,087	3,297	3,150	2.00%
Professional Services	286,496	100,000	273,955	150,000	150,000	33.33%
Legal Services	-	-	-	100,000	-	0.00%
HRPDC Stormwater Mgt. Fee	9,016	8,584	7,825	7,824	7,824	-9.71%
Advertising	-	1,000	1,000	1,000	1,000	0.00%
Contracted Services	-	50,000	50,000	50,000	50,000	0.00%
Cost Allocation	63,578	67,382	67,382	67,382	74,294	9.30%
Internal Service Charge IT	33,907	34,536	34,536	34,536	42,133	18.03%
Internal Service Chrg-Risk Mgt	16,035	16,035	16,035	16,035	15,556	-3.08%
Utilities	3,558	3,900	3,900	3,900	3,900	0.00%
Postage	63	500	500	500	500	0.00%
Telephone (Voice And Fax)	4,612	5,183	5,253	5,215	5,215	0.61%
Lease/Rental of Equipment	-	3,000	3,000	3,000	3,000	0.00%
Travel & Training	581	7,500	8,200	8,200	8,200	8.54%
Peanut Soil & Water Conserv Bd	8,000	8,000	8,000	8,000	8,000	0.00%
Operating Expenses	1,105	6,575	6,575	6,575	6,575	0.00%
VSMP Expense(State)	4,446	5,000	5,000	5,000	5,000	0.00%
Dues & Association Memberships	1,556	2,500	2,500	2,500	2,500	0.00%
Office Supplies	320	3,000	3,000	3,000	3,000	0.00%
Copier Lease	1,882	1,370	1,370	1,370	1,370	0.00%
Copier Service/Supply Contract	327	630	630	630	630	0.00%
Fleet	2,885	7,500	7,500	10,580	10,580	29.11%
Uniforms	381	845	845	845	845	0.00%
PPE & Safety	-	750	750	750	750	0.00%
Equipment/Machinery	187	9,900	9,900	9,900	9,900	0.00%
Vehicles	-	-	-	-	-	0.00%
Computer Software	4,802	6,000	6,000	9,000	9,000	33.33%
Depreciation Expense	104,042	-	-	-	-	0.00%
Trsf. to SW Capital Projects	200,000	200,000	200,000	200,000	200,000	0.00%
Contingency	-	160,006	30,532	117,894	197,095	18.82%
Total Stormwater Administration	\$ 1,358,687	1,427,609	1,472,101	1,555,036	1,478,300	3.43%
OTHER						
Stormwater Management Program	\$ 8,767	8,767	9,000	8,767	9,200	4.71%
Total Other Expenses	\$ 8,767	8,767	9,000	8,767	9,200	4.71%
TOTAL EXPENSES	\$ 1,367,454	1,436,376	1,481,101	1,563,803	1,487,500	3.44%



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Special Revenue Funds





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

Special Revenue Funds - Summary

	Children's Services Act	E911 Fund	Grants Fund	County Fair Fund	Social Services (DSS) Fund	Total
Projected Revenues	\$ 215,184	\$ 1,264,863	\$ 132,851	\$ 413,138	\$ 3,313,649	5,339,685
Projected Expenses	\$ 415,184	\$ 2,577,557	\$ 153,925	\$ 483,138	\$ 4,813,649	8,443,453
Sub-Total	(200,000)	(1,326,604)	(21,074)	(70,000)	(1,500,000)	(3,117,678)
Transfer from General Fund	\$ 200,000	\$ 1,312,694	\$ 21,074	\$ 70,000	\$ 1,500,000	\$ 3,103,768
Total Transfers	200,000	1,312,694	\$ 21,074	70,000	1,500,000	3,103,768
Over/(Under)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



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Isle of Wight County
FY 2022-23 Operating Budget
Children's Services Act (CSA)

	2021 ACTUAL	2022 ORIG BUD	2022 REVISED BUD	2023 REQUESTS	2023 PROPOSED	PCT CHANGE
REVENUES						
INTERGOVERNMENTAL REVENUE						
CSA State Revenue	\$ 275,256	266,267	266,267	215,184	215,184	-19.18%
Federal Grant Revenue	38,389	-	-	-	-	0.00%
Total Intergovernmental Revenue	\$ 313,645	266,267	266,267	215,184	215,184	-19.18%
TRANSFERS						
Transfer From General Fund	\$ 195,897	187,537	187,537	200,000	200,000	6.65%
Total Transfers	\$ 195,897	187,537	187,537	200,000	200,000	6.65%
TOTAL REVENUES	\$ 509,541	453,804	453,804	415,184	415,184	-8.51%
EXPENSES						
Other Compensation	\$ 300	600	600	600	600	0.00%
Ther Care/Res IVE	0	400,000	400,000	361,380	361,380	-9.70%
Foster Care Lic Resd Care (1a)	10,717	-	-	-	-	0.00%
Residential Cong Care CSA (1c)	18,675	-	-	-	-	0.00%
School Ref. Resid (1e)	65,533	-	-	-	-	0.00%
Therp Foster Care I-VE (2a)	133,996	-	-	-	-	0.00%
Therp. Foster Care (2a.1)	78,729	-	-	-	-	0.00%
Therp. Foster Care CSA (2a.2)	12,597	-	-	-	-	0.00%
Family Foster Care CBS (2c.)	1,942	-	-	-	-	0.00%
Fam. Fost. Care Sp.Arg (2e)	2,345	-	-	-	-	0.00%
Community Based Servs (2f)	69,958	-	-	-	-	0.00%
Comm. Transition Servs (2f.1)	9,514	-	-	-	-	0.00%
Alt. Day Placement (2g)	37,904	-	-	-	-	0.00%
Non-Mand.Serv (3.)	14,368	-	-	-	-	0.00%
Administrative Support-Suffolk	52,967	53,204	53,204	53,204	53,204	0.00%
Total Expenses	\$ 509,541	453,804	453,804	415,184	415,184	-8.51%
TOTAL EXPENSES	\$ 509,541	453,804	453,804	415,184	415,184	-8.51%

Isle of Wight County
Proposed FY2022-23 Operating Budget
Emergency Communications System (E911)

	2021 ACTUAL	2022* ORIG BUD	2022 AMENDED	2023 REQUESTS	2023* PROPOSED	PCT* CHANGE
REVENUES						
OTHER LOCAL TAX						
IOW Communication Tax E-911	\$ 375,461	380,000	380,000	360,000	360,000	-5.30%
Smfd Communication Tax	66,707	67,400	67,400	64,030	64,030	-5.00%
Windsor Communication Tax	18,813	19,000	19,000	18,000	18,000	-5.30%
Total Other Local Tax	\$ 460,981	466,400	466,400	442,030	442,030	-5.23%
MISCELLANEOUS						
RAD-Emergency Program	5,000	5,000	5,000	5,000	5,000	0.00%
Joint Service Smithfield	240,090	279,583	291,966	334,383	356,301	27.44%
Joint Service Windsor	77,010	90,047	94,036	108,603	115,721	28.51%
Total Miscellaneous	\$ 322,099	374,630	391,002	447,986	477,022	27.33%
STATE REVENUE						
State Comp Bd Reimbursement	\$ 203,630	213,811	216,811	216,811	216,811	1.40%
911 Wireless	128,184	129,000	129,000	129,000	129,000	0.00%
Total State Revenue	\$ 331,814	342,811	345,811	345,811	345,811	0.88%
TRANSFERS						
Transfer From General Fund	\$ 815,399	1,007,787	1,073,680	1,231,946	1,312,694	30.26%
Total Transfers	\$ 815,399	1,007,787	1,073,680	1,231,946	1,312,694	30.26%
TOTAL REVENUES	\$ 1,930,293	2,191,628	2,276,893	2,467,773	2,577,557	17.61%

**Isle of Wight County
Proposed FY2022-23 Operating Budget**

Emergency Communications System (E911)

	2021 ACTUAL	2022* ORIG BUD	2022 AMENDED	2023 REQUESTS	2023* PROPOSED	PCT* CHANGE
EXPENSES						
Salaries and Wages	\$ 705,972	828,214	848,903	921,572	910,210	11.30%
Overtime	84,239	95,950	95,950	95,950	95,950	0.00%
Part-Time Salaries	0	8,000	8,000	8,000	8,000	0.00%
FICA (SS & Medicare)	57,216	71,310	72,663	78,453	77,584	10.00%
VRS - Retirement Benefits	74,530	96,439	98,424	110,493	109,171	14.60%
Hospital/Medical Plans	178,440	240,352	240,352	271,828	266,622	13.10%
Group Life Insurance	9,331	11,045	11,283	12,350	12,197	11.80%
Deferred Comp	5,320	6,300	6,300	5,880	5,880	-6.70%
Repairs & Maintenance	605,787	621,964	682,964	697,257	697,257	12.10%
Cost Allocation	0	0	0	102,709	102,709	0.00%
Internal Service Charge IT	74,886	77,707	77,707	84,494	94,799	8.70%
Internal Service Chrg-Risk Mgt	25,790	25,790	25,790	26,629	28,692	3.30%
Utilities	6,549	14,300	14,300	14,300	14,300	0.00%
Telephone (Voice and Fax)	37,950	34,828	34,828	34,828	34,828	0.00%
Lease/Rental of Buildings	5,000	5,000	5,000	5,000	5,000	0.00%
Travel & Training	5,882	9,000	9,000	9,000	9,000	0.00%
RAD Emergency Program	5,000	5,000	5,000	5,000	5,000	0.00%
Operating Expenses	40,000	2,000	2,000	2,000	2,000	0.00%
Dues & Association Membership	893	925	925	925	925	0.00%
Office Supplies	2,333	2,750	2,750	3,500	3,500	27.30%
Equipment-Small<\$5k	1,217	0	0	0	0	0.00%
Copier Lease	1,165	1,300	1,300	1,300	1,300	0.00%
Uniforms	0	1,500	1,500	1,500	1,500	0.00%
Operating Supplies	2,793	3,500	3,500	3,500	3,500	0.00%
Contingency	0	28,454	28,454	100,000	87,633	251.40%
Total Operating Expenses	\$ 1,930,293	2,191,628	2,276,893	2,596,468	2,577,557	18.47%
TOTAL EXPENSES	\$ 1,930,293	2,191,628	2,276,893	2,596,468	2,577,557	18.47%



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Isle of Wight County
Proposed FY 2022-23 Operating Budget

Grants Fund

	2021 ACTUAL	2022* ORIG BUD	2022 REVISED BUD	2023 REQUESTS	2023* PROPOSED	PCT* CHANGE
REVENUES						
Federal Revenue	\$ 4,281,941	7,273,954	8,457,152	72,346	72,346	-99.01%
State Revenue	198,302	55,131	373,978	60,505	60,505	9.75%
Miscellaneous	137,781	-	166,363	-	-	0.00%
Donations	4,734	-	45,466	-	-	0.00%
Total Revenues (before transfers)	\$ 4,622,758	7,329,085	9,042,959	132,851	132,851	-98.19%
Transfers From General Fund	25,636	43,640	152,027	16,879	21,074	-51.71%
TOTAL REVENUES	\$ 4,648,394	7,372,725	9,194,986	149,730	153,925	-97.91%
EXPENSES						
Library of Virginia	\$ 33,170	-	73,868	-	-	0.00%
Isle of Wight Arts League	4,500	9,000	4,500	4,500	4,500	-50.00%
Local Cash Match	1,576	17,874	5,167	-	4,195	-76.53%
Law Enforcement Grants	5,242	-	58,196	-	-	0.00%
Animal Control - Miscellaneous	4,966	-	45,466	-	-	0.00%
Spay/Neuter Fund	44	-	140	-	-	0.00%
DMV Animal Plates	1,388	-	1,000	-	-	0.00%
RAD Emergency Program	40,372	25,000	60,974	25,000	25,000	0.00%
DMV Select Enf - Alcohol	9,771	-	-	-	-	0.00%
Rescue Squad Assistance Fund	10,845	-	15,109	-	-	0.00%
LEMPG	4,218	-	7,500	-	-	0.00%
Office of Emergency Medical Services (OEMS)	-	-	96,500	-	-	0.00%
Litter Prevention and Recycling Grant	8,777	-	12,519	-	-	0.00%
Economic Development Grants	135,000	-	-	-	-	0.00%
CDBG - James River Christian Academy	-	-	38,384	-	-	0.00%
Tourism Grants	18,525	-	29,475	-	-	0.00%
Fifth District Drug Court	-	-	585,500	-	-	0.00%
Forfeited Assets	2,920	-	65,766	-	-	0.00%
Public Health & Welfare	4,194,871	7,197,062	7,796,036	-	-	-100.00%
Victim Witness	114,078	123,789	118,430	120,230	120,230	-2.88%
V-Stop Grant	24,991	-	47,188	-	-	0.00%
Recreation Scholarship Program	-	-	2,187	-	-	0.00%
Home Grant Allocation	16,563	-	126,080	-	-	0.00%
Community Development Grants	-	-	5,000	-	-	0.00%
TOTAL EXPENSES	\$ 4,631,817	7,372,725	9,194,986	149,730	153,925	-97.91%

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

County Fair

	2021 ACTUAL	2022 * ORIG BUD	2022 AMENDED	2023 REQUESTS	2023* PROPOSED	PCT CHANGE
REVENUES						
Equipment Rental	\$ -	1,000	1,000	1,000	1,000	0.00%
Space Rent - Concession	10,375	16,000	16,000	16,000	16,000	0.00%
Space Rent - Arts & Crafts	1,788	5,000	5,000	5,000	5,000	0.00%
Space Rent - Commercial	1,998	12,500	12,500	12,500	12,500	0.00%
Space Rent - Non-Profit	384	1,200	1,200	1,200	1,200	0.00%
Total Revenue from Use	\$ 14,545	35,700	35,700	35,700	35,700	-100.00%
CHARGES FOR SERVICES						
Midway Commission Income	\$ -	32,000	39,000	32,000	32,000	0.00%
Competition Fees	-	500	500	500	500	0.00%
Pageant Income	475	1,200	1,200	1,200	1,200	0.00%
Seafood Fest Revenue	-	12,000	12,000	12,000	12,000	0.00%
Sales - Beer	-	26,500	26,500	26,500	26,500	0.00%
Sales - Ice	-	3,000	3,000	3,500	3,500	16.70%
Sales - Admissions	100	195,500	195,500	230,738	230,738	18.00%
Car Show Revenue	-	1,000	1,000	1,000	1,000	0.00%
Truck & Tractor Pull	46,998	32,000	32,000	32,000	32,000	0.00%
Total Charges for Services	\$ 47,573	303,700	310,700	339,438	339,438	-100.00%
MISCELLANEOUS						
Corporate Sponsors	\$ 1,500	35,000	35,000	38,000	38,000	8.60%
Total Miscellaneous	\$ 1,500	35,000	35,000	38,000	38,000	-100.00%
TRANSFERS						
Transfer From General Fund	\$ 157,320	70,000	94,000	70,000	70,000	0.00%
Total Miscellaneous	\$ 157,320	70,000	94,000	70,000	70,000	-100.00%
TOTAL REVENUES	\$ 220,938	444,400	475,400	483,138	483,138	8.72%

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

County Fair

	2021 ACTUAL	2022 * ORIG BUD	2022 AMENDED	2023 REQUESTS	2023* PROPOSED	PCT CHANGE
EXPENSES						
Overtime	\$ 5,119	28,785	28,785	28,785	28,785	0.00%
FICA (SS & Medicare)	365	2,181	2,181	2,203	2,203	1.00%
Professional Services	-	16,500	16,500	22,000	22,000	33.30%
Marketing	17,376	35,000	35,000	36,950	36,950	5.60%
Postage	42	200	200	200	200	0.00%
Lease/Rental of Equipment	-	50,000	70,000	50,100	50,100	0.20%
Travel & Training	-	6,000	6,000	7,500	7,500	25.00%
Operating Expenses	5,690	90,000	86,100	90,500	90,500	0.60%
Dues & Association Membership	465	400	400	500	500	25.00%
Office Supplies	173	1,000	1,000	1,000	1,000	0.00%
Pageant	2,474	4,400	5,000	4,950	4,950	12.50%
Entertainment	2,500	153,984	176,819	174,150	174,150	13.10%
Concessions	-	3,000	3,300	3,500	3,500	16.70%
4-H Awards	2,100	3,500	3,500	4,000	4,000	14.30%
Demolition Derby	7,998	13,000	16,000	16,000	16,000	23.10%
Truck & Tractor Pull	14,538	22,800	10,965	25,800	25,800	13.20%
Car Show Expenses	-	1,650	1,650	1,500	1,500	-9.10%
Seafood Fest	-	12,000	12,000	13,500	13,500	12.50%
Total Operating Expenses	\$ 58,841	444,400	475,400	483,138	483,138	8.72%
TOTAL EXPENSES	\$ 58,841	444,400	475,400	483,138	483,138	8.72%



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

Social Services (DSS)

	2021 ACTUAL	2022 * ORIG BUD	2022 AMENDED	2023 REQUESTS	2023* PROPOSED	PCT* CHANGE
REVENUES						
Federal Revenue	\$ 1,701,176	1,965,870	1,965,870	1,981,287	1,981,287	0.78%
State Revenue	741,919	1,245,288	1,245,288	1,231,489	1,332,362	6.99%
Total Intergovernmental Revenue	\$ 2,443,095	3,211,158	3,211,158	3,212,776	3,313,649	3.19%
TRANSFERS						
Transfer From General Fund	\$ 911,006	1,301,556	1,301,556	1,700,873	1,500,000	15.25%
Total Transfers	\$ 911,006	1,301,556	1,301,556	1,700,873	1,500,000	15.25%
TOTAL REVENUES	\$ 3,354,101	\$ 4,512,714	\$ 4,512,714	\$ 4,913,649	\$ 4,813,649	6.67%
TOTAL EXPENSES						
TOTAL EXPENSES	\$ 3,354,101	4,512,714	4,512,714	4,913,649	4,813,649	6.67%



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Internal Service Funds





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

Internal Service Funds

	Technology Services Fund Fund	Risk Management Fund	Totals
Projected Revenues	\$ 1,502,091	\$ 812,914	\$ 2,315,005
Projected Expenses	\$ 1,555,508	\$ 812,914	\$ 2,368,422
Sub-Total	\$ (53,417)	\$ -	\$ (53,417)
Transfers	\$ 53,417	\$ -	\$ 53,417
Total Transfers	\$ 53,417	\$ -	\$ 53,417
Over/(Under)	\$ -	\$ -	\$ -

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

Technology Services Fund

	2021 ACTUAL	2022* ORIG BUD	2022 AMENDED	2023 REQUESTS	2023* PROPOSED	PCT * CHANGE
REVENUES						
OTHER LOCAL TAXES						
Charter Franchise PEG Fees	\$ 11,128	11,200	11,200	11,200	11,200	0.00%
Total Other Local Taxes	\$ 11,128	11,200	11,200	11,200	11,200	0.00%
CHARGES FOR SERVICES						
Charges for GIS Data/Maps	\$ 162	-	-	-	-	0.00%
Billings to DSS	-	159,730	159,730	159,730	-	0.00%
Billings to Econ Development	8,321	4,317	4,317	4,317	5,267	18.04%
Billings to General Fund	805,145	931,668	930,685	930,685	1,120,906	16.88%
Billings to E-911	74,886	77,707	77,707	77,707	94,799	18.03%
Billings to Public Utilities	83,206	86,341	86,341	86,341	105,333	18.03%
Billings to Stormwater	33,907	34,536	34,536	34,536	42,133	18.03%
Transfer From Risk Management	-	8,500	8,500	8,500	8,500	0.00%
Billings to Tourism	17,681	17,988	17,988	17,988	21,953	18.06%
Billings to Towns	92,000	92,000	92,000	92,000	92,000	0.00%
Total Charges for Services	\$ 1,115,308	1,412,787	1,411,804	1,411,804	1,490,891	5.24%
TRANSFERS						
Transfer From General Fund	\$ 51,585	-	13,380	-	-	0.00%
Transfer from Assigned FB	-	43,800	81,275	53,417	53,417	18.00%
Total Transfers	\$ 51,585	43,800	94,655	53,417	53,417	18.00%
TOTAL REVENUES	\$ 1,178,022	\$ 1,467,787	\$ 1,517,659	\$ 1,476,421	\$ 1,555,508	5.64%

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

Technology Services Fund

	2021 ACTUAL	2022* ORIG BUD	2022 AMENDED	2023 REQUESTS	2023* PROPOSED	PCT * CHANGE
EXPENSES						
Salaries And Wages	\$ 487,590	518,691	518,691	522,070	522,070	0.65%
Overtime	1,436	-	-	-	-	0.00%
FICA (SS & Medicare)	35,138	39,680	39,680	39,939	39,939	0.65%
VRS - Retirement Benefits	95,333	60,307	60,307	61,545	61,545	2.01%
Medical/Dental Plans	88,004	92,994	92,994	98,866	98,866	5.94%
Group Life Insurance	6,376	6,907	6,907	6,996	6,996	1.27%
OPEB Expense	11,794	-	-	-	-	0.00%
Deferred Comp	2,660	2,940	2,940	2,940	2,940	0.00%
Professional Services	(7,300)	75,000	85,300	75,000	75,000	0.00%
Repairs & Maintenance	20,761	20,000	20,000	20,000	20,000	0.00%
Computer Software Maintenance	337,374	364,250	364,930	385,000	385,000	5.39%
Postage	13	200	200	200	200	0.00%
Telephone (Voice And Fax)	7,199	8,122	12,122	8,500	8,500	4.45%
Travel & Training	3,000	8,000	8,000	8,000	8,000	0.00%
Office Supplies	2,258	3,000	3,000	3,000	3,000	0.00%
Computer Software	4,771	30,000	34,582	30,000	30,000	0.00%
Computer Hardware<\$5k	59,193	60,000	60,000	60,000	60,000	0.00%
Fleet	1,035	1,990	1,990	1,990	1,990	0.00%
PEG-Equip/Machinery	715	55,000	54,017	64,617	64,617	14.88%
Furniture And Fixtures	4,816	-	-	-	-	0.00%
Capital Outlay	57,059	100,000	131,293	100,000	100,000	0.00%
Depreciation Expense	46,140	-	-	-	-	0.00%
Transfer to Risk Management	-	15,394	15,394	11,585	11,585	-32.88%
Contingency	-	-	-	50,000	50,000	100.00%
Total Operating Expenses	\$ 1,265,368	1,462,475	1,512,347	1,550,248	1,550,248	5.66%
NON-OPERATING						
Principal (Lease)	\$ -	4,948	4,948	4,999	4,999	1.02%
Interest (Lease)	457	364	364	261	261	-39.46%
Total Non-Operating Expenses	\$ 457	5,312	5,312	5,260	5,260	-0.99%
TOTAL EXPENSES	1,265,825	1,467,787	1,517,659	1,555,508	1,555,508	5.64%

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

Risk Management Fund

	2021 ACTUAL	2022* ORIG BUD	2022 AMENDED	2023 REQUESTS	2023* PROPOSED	PCT * CHANGE
REVENUES						
CHARGES FOR SERVICES						
Billings to DSS	\$ -	28,850	28,850	28,850	40,755	29.21%
Billings to General Fund	605,943	636,735	636,735	636,735	654,860	2.77%
Billings to E-911	25,790	25,790	25,790	25,790	28,692	10.11%
Billings to Public Utilities	54,135	54,135	54,135	54,135	55,384	2.26%
Billings to Stormwater	16,035	16,035	16,035	16,035	15,556	-3.08%
Tech Services	-	15,394	15,394	15,394	11,585	-32.88%
Billings to Tourism	5,581	5,581	5,581	5,581	6,082	8.24%
Total Charges for Services	\$ 707,484	782,520	782,520	782,520	812,914	3.74%
TRANSFERS						
Transfer from General Fund	\$ 1,711	-	-	-	-	0.00%
Transfer from Assigned FB	0	0	1,155	1,155	0	0.00%
Total Transfers	\$ 1,711	0	1,155	1,155	0	0.00%
TOTAL REVENUES	\$ 709,195	\$ 782,520	\$ 783,675	\$ 783,675	\$ 812,914	3.74%

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

Risk Management Fund

	2021 ACTUAL	2022* ORIG BUD	2022 AMENDED	2023 REQUESTS	2023* PROPOSED	PCT * CHANGE
EXPENSES						
Salaries And Wages	\$ 120,213	118,522	118,522	119,876	119,876	1.13%
FICA (SS & Medicare)	8,748	9,067	9,067	9,171	9,171	1.13%
VRS - Retirement Benefits	24,141	13,838	13,838	14,345	14,345	3.53%
Medical/Dental Plans	6,417	8,556	8,556	9,097	9,097	5.95%
Group Life Insurance	1,504	1,585	1,585	1,607	1,607	1.37%
OPEB Expense	5,289	-	-	-	-	0.00%
Unemployment Insurance	11,290	20,000	20,000	20,000	20,000	0.00%
Worker's Compensation	254,853	269,000	269,000	275,000	275,000	2.18%
Deferred Comp	805	840	840	840	840	0.00%
Internal Service Charge IT	-	8,500	8,500	8,500	8,500	0.00%
Telephone (Voice And Fax)	621	790	790	814	814	2.95%
Health & Wellness	249	1,500	1,500	1,500	1,500	0.00%
Claims Deductible	2,500	6,940	6,940	6,940	6,940	0.00%
A&S Inmate Trustees	2,500	2,500	2,500	4,500	4,500	44.44%
Line of Duty	90,201	90,643	90,643	90,643	90,643	0.00%
Property Insurance	77,286	77,286	77,286	77,286	77,286	0.00%
Motor Vehicle Insurance	79,536	79,536	89,463	94,536	94,536	15.87%
Surety Bonds	775	775	775	775	775	0.00%
Public Official Liability Insu	5,354	5,354	11,061	13,000	13,000	58.82%
Cyber Risk Insurance	-	-	10,000	10,000	10,000	100.00%
General Liability Insurance	28,452	28,452	29,072	33,000	33,000	13.78%
Travel & Training	4,480	6,500	7,655	6,500	6,500	0.00%
Operating Expenses	636	1,000	1,000	4,200	4,200	76.19%
Dues & Association Memberships	436	500	500	500	500	0.00%
Office Supplies	197	300	300	300	300	0.00%
PPE & Safety	103	200	200	200	200	0.00%
Contingency	-	30,336	4,082	15,336	9,784	-210.06%
Total Risk Management Expenses	\$ 726,588	782,520	783,675	818,466	812,914	3.74%
TOTAL RISK MANAGEMENT EXPENSES	\$ 726,588	782,520	783,675	818,466	812,914	3.74%



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Capital Projects Fund





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Isle of Wight County

Proposed FY 2022-23 Capital Budget

REVENUES

	FY21-22 BUDGET	FY22-23 PROPOSED	PCT CHANGE
GOVERNMENTAL			
General Fund Transfer	\$ 686,744	\$ 687,351	0.1%
Fund Balance	1,500,000	1,100,000	-26.7%
EDA Fund Transfer	200,000	-	-100.0%
Grants and Donations	2,331,250	10,975,468	370.8%
Proffer Revenues	600,000	1,100,000	83.3%
Existing Bonds	41,016,547	8,536,361	-79.2%
Total Governmental Revenues	46,334,541	22,399,180	-51.7%
ENTERPRISE			
Public Utilities Existing Bonds	-	500,000	100.0%
Public Utilities Operating Fund Transfer	50,000	400,000	700.0%
Public Utilities CIP Fund Balance	800,000	1,782,988	122.9%
Stormwater Fund Balance	50,000	520,000	940.0%
Stormwater Operating Fund Transfer	200,000	200,000	0.0%
Grants and Donations	5,093,753	800,000	-84.3%
Proffer Revenues	-	1,600,000	100.0%
Total Enterprise Revenues	6,193,753	5,802,988	-6.3%
TOTAL REVENUES	\$ 52,528,294	\$ 28,202,168	-46.3%

EXPENDITURE SUMMARY

	FY21-22 BUDGET	FY22-23 PROPOSED	PCT CHANGE
GOVERNMENTAL CAPITAL PROJECTS			
Capital Projects Expenditures	\$ 46,334,541	\$ 22,399,180	-51.7%
ENTERPRISE CAPITAL PROJECTS			
Capital Projects Expenditures	\$ 6,193,753	\$ 5,802,988	-6.3%
TOTAL EXPENDITURES	\$ 52,528,294	\$ 28,202,168	-46.3%

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

Isle of Wight County

Proposed FY 2022-23 Capital Budget

Project Detail

	FY21-22 BUDGET	FY22-23 PROPOSED	PCT CHANGE
GOVERNMENTAL CAPITAL PROJECTS			
General Government			
P&Z Remodel	\$ 250,000	\$ -	-100.0%
Broadband	2,081,250	318,750	-84.7%
Capital Reserves	511,744	562,351	9.9%
Parks & Recreation			
Capital Maintenance	-	75,000	100.0%
Bradby Park Development	300,000	500,000	66.7%
Heritage Park Ampitheater	-	200,000	100.0%
Public Works			
Capital Maintenance	100,000	50,000	-50.0%
Capital Additions	735,000	1,025,000	39.5%
Public Works - Transportation			
Rte 10/258 Main St./Bypass	-	8,500,000	100.0%
Rte 460/258 Turn Lane	-	1,552,718	100.0%
Nike Park Road Extended	-	2,804,000	100.0%
Public Safety - Fire & Rescue			
Tanker, Engines, Medics & Brush	4,595,000	2,420,000	-47.3%
SCBA Replacement	1,080,000	560,000	-48.1%
Rushmere Station Addition	-	900,000	100.0%
Carrollton Station Addition	-	800,000	100.0%
Schools			
Hardy Elementary	39,199,541	2,131,361	-94.6%
Economic Development			
Permit Ready Site (44 acres)	325,000	-	-100.0%
Total Governmental Capital Projects	46,334,541	22,399,180	-51.7%

Isle of Wight County
Proposed FY 2022-23 Capital Budget

Project Detail

	FY21-22 BUDGET	FY22-23 PROPOSED	PCT CHANGE
ENTERPRISE CAPITAL PROJECTS			
Public Utilities			
Capital Maintenance (Sewer)	100,000	100,000	0.0%
Capital Maintenance (Water)	-	400,000	100.0%
Capital Upgrades (Water)	450,000	-	-100.0%
Benns Grant Water Tank	300,000	2,300,000	666.7%
Hardy Water Tank	3,093,753	282,988	-90.9%
Hardy Water Line	1,750,000	1,000,000	-42.9%
Shop Facility	-	500,000	100.0%
Reserves	-	400,000	100.0%
Stormwater			
Stormwater BMP/SLAF Projects	250,000	250,000	0.0%
Nike Park Road Extended Stormwater	-	520,000	100.0%
Capital Maintenance	50,000	50,000	0.0%
Reserves	200,000	-	-100.0%
Total Enterprise Capital Projects	6,193,753	5,802,988	-6.3%
Total Capital Expenditures	\$ 52,528,294	\$ 28,202,168	-46.3%



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Isle of Wight County
Proposed FY 2022-23 Operating Budget

CAPITAL IMPROVEMENT PLAN
County Policy

CAPITAL IMPROVEMENT PLANNING

Capital Improvement Plan

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

Pay-As-You-Go Capital Improvement Funding

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

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

ISLE OF WIGHT COUNTY
FY 2023-32 CAPITAL IMPROVEMENTS PROGRAM (CIP)
REQUESTS

General Summary

Department/Agency	Capital Budget FY21-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FIVE YEAR TOTAL FY 2023-27
Economic Development	\$ 325,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,000,000
Fire & Rescue	\$ 2,050,000	\$ 2,640,000	\$ 1,475,000	\$ 945,000	\$ 645,000	\$ 1,245,000	\$ 6,950,000
Parks & Recreation	\$ 815,000	\$ 280,000	\$ 700,000	\$ 200,000	\$ 100,000	\$ 100,000	\$ 1,380,000
Public Schools	\$ 15,250,000	\$ 12,000,000	\$ -	\$ -	\$ 20,790,000	\$ 20,300,000	\$ 53,090,000
Public Utilities	\$ 850,000	\$ 5,550,000	\$ 1,500,000	\$ 700,000	\$ 400,000	\$ 400,000	\$ 8,550,000
Public Works	\$ 225,000	\$ 755,000	\$ 370,000	\$ 50,000	\$ 510,000	\$ 530,000	\$ 2,215,000
Space Needs	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Stormwater	\$ 300,000	\$ 300,000	\$ 350,000	\$ 400,000	\$ 300,000	\$ 300,000	\$ 1,650,000
Transportation	\$ -	\$ 11,175,945	\$ 3,882,218	\$ 439,220	\$ 864,160	\$ -	\$ 16,361,543
Reserve	\$ 511,744	\$ -	\$ -	\$ -	\$ -	\$ 472,244	\$ 472,244
TOTAL	\$ 20,676,744	\$ 32,900,945	\$ 8,477,218	\$ 2,934,220	\$ 23,809,160	\$ 23,547,244	\$ 91,668,787
REVENUE SOURCES							
General Fund	\$ 776,744	\$ 325,000	\$ 650,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 2,025,000
Fund Balance/Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 480,000	\$ 480,000
Utilities Fund Balance	\$ 100,000	\$ 519,227	\$ 1,100,000	\$ 100,000	\$ 400,000	\$ 400,000	\$ 2,519,227
Utilities CIP Fund Balance	\$ 750,000	\$ 1,300,000	\$ 1,200,000	\$ 600,000	\$ -	\$ -	\$ 3,100,000
EDA Fund Balance	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Stormwater CIP Fund Balance	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
Proffer Revenues	\$ -	\$ 1,600,000	\$ -	\$ -	\$ -	\$ -	\$ 1,600,000
Current Bonded	\$ 18,200,000	\$ 15,550,000	\$ 2,395,000	\$ 1,045,000	\$ -	\$ -	\$ 18,990,000
Proposed Bonded	\$ 350,000	\$ -	\$ -	\$ -	\$ 21,895,000	\$ 21,545,000	\$ 43,440,000
Grants/Donations/Other	\$ 300,000	\$ 13,556,718	\$ 3,082,218	\$ 789,220	\$ 1,114,160	\$ 722,244	\$ 19,264,560
TOTAL	\$ 20,676,744	\$ 32,900,945	\$ 8,477,218	\$ 2,934,220	\$ 23,809,160	\$ 23,547,244	\$ 91,668,787

ISLE OF WIGHT COUNTY
FY 2023-32 CAPITAL IMPROVEMENTS PROGRAM (CIP)
REQUESTS
General Summary

Department/Agency	FY2027-28	FY 2028-29	FY 2029-30	FY 2030-31	FY 2031-32	TOTAL FY 2028-32	TEN YEAR TOTAL
Economic Development	\$ 1,516,000	\$ 2,001,000	\$ 9,000,000	\$ 9,725,000	\$ 575,000	\$ 22,817,000	\$ 23,817,000
Fire & Rescue	\$ 575,000	\$ 665,000	\$ 845,000	\$ 1,100,000	\$ 175,000	\$ 3,360,000	\$ 10,310,000
Parks & Recreation	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000	\$ 1,880,000
Public Schools	\$ -	\$ 4,000,000	\$ -	\$ -	\$ -	\$ 4,000,000	\$ 57,090,000
Public Utilities	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 2,000,000	\$ 10,550,000
Public Works	\$ 550,000	\$ 570,000	\$ 590,000	\$ 610,000	\$ 630,000	\$ 2,950,000	\$ 5,165,000
Space Needs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Stormwater	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,500,000	\$ 3,150,000
Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,833,787
Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 3,441,000	\$ 8,036,000	\$ 11,235,000	\$ 12,235,000	\$ 2,180,000	\$ 37,127,000	\$ 128,795,787
REVENUE SOURCES							
General Fund	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 1,750,000	\$ 3,775,000
Fund Balance/Reserves	\$ 500,000	\$ 520,000	\$ 540,000	\$ 560,000	\$ 580,000	\$ 2,700,000	\$ 3,180,000
Utilities Fund Balance	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 2,000,000	\$ 4,519,227
Utilities CIP Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,100,000
EDA Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Stormwater CIP Fund Balance	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000	\$ 500,000
Proffer Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,600,000
Current Bonded	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,990,000
Proposed Bonded	\$ 1,891,000	\$ 6,466,000	\$ 9,645,000	\$ 10,625,000	\$ 550,000	\$ 29,177,000	\$ 72,617,000
Grants/Donations/Other	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,250,000	\$ 20,514,560
TOTAL	\$ 3,441,000	\$ 8,036,000	\$ 11,235,000	\$ 12,235,000	\$ 2,180,000	\$ 37,127,000	\$ 128,795,787

ISLE OF WIGHT COUNTY
FY 2023-32 CAPITAL IMPROVEMENTS PROGRAM (CIP)
REQUESTS
Economic Development

PROJECT	Capital Budget FY21-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FIVE YEAR TOTAL FY 2023-27
Econ Dev Asset Maint		\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,000,000
S. T. H. Ph II 44-Acre Permit Ready Site Dev't	\$ 325,000					\$ -	\$ -
U.S. Rte 460 - 83-Acre Permit-Ready Site Dev't							\$ -
S. T. H. Ph II 184-Acre Permit Ready Site Dev't							\$ -
Shirley T. Holland Phase III Site Development							\$ -
Community Facilities Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 325,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,000,000
REVENUE SOURCES							
General Fund	\$ 125,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,000,000
Fund Balance/Reserves							\$ -
EDA Fund Balance	\$ 200,000						\$ -
Utilities CIP Fund Balance							\$ -
Proffer Revenues							\$ -
Current Bonded							\$ -
Proposed Bonded							\$ -
Grants/Donations/Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 325,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,000,000

ISLE OF WIGHT COUNTY
FY 2023-32 CAPITAL IMPROVEMENTS PROGRAM (CIP)
REQUESTS
Economic Development

PROJECT	FY2027-28	FY 2028-29	FY 2029-30	FY 2030-31	FY 2031-32	TOTAL FY 2028-32	TEN YEAR TOTAL
Econ Dev Asset Maint	\$ 200,000	\$ 500,000	\$ 200,000	\$ 200,000		\$ 1,100,000	\$ 2,100,000
S. T. H. Ph II 44-Acre Permit Ready Site Dev't	\$ 650,000					\$ 650,000	\$ 650,000
U.S. Rte 460 - 83-Acre Permit-Ready Site Dev't	\$ 300,000	\$ 300,000	\$ 500,000	\$ 500,000		\$ 1,600,000	\$ 1,600,000
S. T. H. Ph II 184-Acre Permit Ready Site Dev't	\$ 115,000	\$ 475,000	\$ 750,000	\$ 650,000		\$ 1,990,000	\$ 1,990,000
Shirley T. Holland Phase III Site Development	\$ 236,000	\$ 150,000	\$ 250,000	\$ 575,000	\$ 575,000	\$ 1,786,000	\$ 1,786,000
Community Facilities Project	\$ 15,000	\$ 576,000	\$ 7,300,000	\$ 7,800,000	\$ -	\$ 15,691,000	\$ 15,691,000
TOTAL	\$ 1,516,000	\$ 2,001,000	\$ 9,000,000	\$ 9,725,000	\$ 575,000	\$ 22,817,000	\$ 23,817,000
REVENUE SOURCES							
General Fund	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,000,000	\$ 2,000,000
Fund Balance/Reserves						\$ -	\$ -
EDA Fund Balance						\$ -	\$ -
Utilities CIP Fund Balance						\$ -	\$ -
Proffer Revenues						\$ -	\$ -
Current Bonded						\$ -	\$ -
Proposed Bonded	\$ 1,316,000	\$ 1,801,000	\$ 8,800,000	\$ 9,525,000	\$ 375,000	\$ 21,817,000	\$ 21,817,000
Grants/Donations/Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 1,516,000	\$ 2,001,000	\$ 9,000,000	\$ 9,725,000	\$ 575,000	\$ 22,817,000	\$ 23,817,000

ISLE OF WIGHT COUNTY
FY 2023-32 CAPITAL IMPROVEMENTS PROGRAM (CIP)
REQUESTS
Fire & Rescue

PROJECT	Total Project Cost	Capital Budget FY21-22	Tanker Engine FY 2022-23	Ladder, Brush FY 2023-24	(2) Medic, Tanker FY 2024-25	Medic, Tanker FY 2025-26	Medic, Engine Tanker FY 2026-27	FIVE YEAR TOTAL FY 2023-27
Apparatus Replacement		\$ 2,050,000	\$ 1,000,000	\$ 1,475,000	\$ 945,000	\$ 645,000	\$ 1,245,000	\$ 5,310,000
Facility Assessment								\$ -
SCBA Replacement			\$ 1,640,000					\$ 1,640,000
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL		\$ 2,050,000	\$ 2,640,000	\$ 1,475,000	\$ 945,000	\$ 645,000	\$ 1,245,000	\$ 6,950,000
REVENUE SOURCES								
General Fund								\$ -
Fund Balance/Reserves								\$ -
Utilities Fund Balance								\$ -
Utilities CIP Fund Balance								\$ -
Proffer Revenues								\$ -
Current Bonded		\$ 2,050,000	\$ 2,640,000	\$ 1,475,000	\$ 945,000			\$ 5,060,000
Proposed Bonded					\$ -	\$ 645,000	\$ 1,245,000	\$ 1,890,000
Grants/Donations/Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL		\$ 2,050,000	\$ 2,640,000	\$ 1,475,000	\$ 945,000	\$ 645,000	\$ 1,245,000	\$ 6,950,000

ISLE OF WIGHT COUNTY
FY 2023-32 CAPITAL IMPROVEMENTS PROGRAM (CIP)
REQUESTS
Fire & Rescue

PROJECT		Engine, Brush FY2027-28	Medic (2), Brush FY 2028-29	Engine Medic FY 2029-30	Engine Heavy Rescue FY 2030-31	Brush FY 2031-32	TOTAL FY 2028-32	TEN YEAR TOTAL
Apparatus Replacement		\$ 575,000	\$ 665,000	\$ 845,000	\$ 1,100,000	\$ 175,000	\$ 3,360,000	\$ 8,670,000
Facility Assessment							\$ -	\$ -
SCBA Replacement							\$ -	\$ 1,640,000
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL		\$ 575,000	\$ 665,000	\$ 845,000	\$ 1,100,000	\$ 175,000	\$ 3,360,000	\$ 10,310,000
REVENUE SOURCES								
General Fund							\$ -	\$ -
Fund Balance/Reserves							\$ -	\$ -
Utilities Fund Balance							\$ -	\$ -
Utilities CIP Fund Balance							\$ -	\$ -
Proffer Revenues							\$ -	\$ -
Current Bonded							\$ -	\$ 5,060,000
Proposed Bonded		\$ 575,000	\$ 665,000	\$ 845,000	\$ 1,100,000	\$ 175,000	\$ 3,360,000	\$ 5,250,000
Grants/Donations/Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL		\$ 575,000	\$ 665,000	\$ 845,000	\$ 1,100,000	\$ 175,000	\$ 3,360,000	\$ 10,310,000

ISLE OF WIGHT COUNTY
FY 2023-32 CAPITAL IMPROVEMENTS PROGRAM (CIP)
REQUESTS
Parks & Recreation

PROJECT	Total Project Cost	Capital Budget FY21-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FIVE YEAR TOTAL FY 2023-27
Capital Maintenance		\$ 75,000	\$ 75,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 475,000
Bradby Park Development			\$ 200,000	\$ 400,000	\$ 100,000			\$ 700,000
Heritage Park Amphitheater				\$ 200,000				\$ 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	\$ 5,000					\$ 5,000
Tyler's Beach Development								\$ -
Blackwater River Park Development		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL		\$ 815,000	\$ 280,000	\$ 700,000	\$ 200,000	\$ 100,000	\$ 100,000	\$ 1,380,000
REVENUE SOURCES								
General Fund		\$ 40,000	\$ 75,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 475,000
Fund Balance/Reserves								\$ -
Utilities Fund Balance								\$ -
Utilities CIP Fund Balance								\$ -
Proffer Revenues								\$ -
Current Bonded		\$ 775,000	\$ 205,000	\$ 600,000	\$ 100,000			\$ 905,000
Proposed Bonded								\$ -
Grants/Donations/Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL		\$ 815,000	\$ 280,000	\$ 700,000	\$ 200,000	\$ 100,000	\$ 100,000	\$ 1,380,000

ISLE OF WIGHT COUNTY
FY 2023-32 CAPITAL IMPROVEMENTS PROGRAM (CIP)
REQUESTS
Parks & Recreation

PROJECT		FY2027-28	FY 2028-29	FY 2029-30	FY 2030-31	FY 2031-32	TOTAL FY 2028-32	TEN YEAR TOTAL
Capital Maintenance		\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000	\$ 975,000
Bradby Park Development							\$ -	\$ 700,000
Heritage Park Amphitheater							\$ -	\$ 200,000
Heritage Park Bleachers							\$ -	\$ -
Jones Creek Dock							\$ -	\$ -
Nike Park Field Lighting							\$ -	\$ -
Nike Park Pavement Repair							\$ -	\$ -
Nike Park Playground							\$ -	\$ -
Nike Park Recreation Center							\$ -	\$ -
Nike Park Tennis Courts Restoration							\$ -	\$ 5,000
Tyler's Beach Development							\$ -	\$ -
Blackwater River Park Development		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL		\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000	\$ 1,880,000
REVENUE SOURCES								
General Fund		\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000	\$ 975,000
Fund Balance/Reserves							\$ -	\$ -
Utilities Fund Balance							\$ -	\$ -
Utilities CIP Fund Balance							\$ -	\$ -
Proffer Revenues							\$ -	\$ -
Current Bonded							\$ -	\$ 905,000
Proposed Bonded							\$ -	\$ -
Grants/Donations/Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL		\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000	\$ 1,880,000

ISLE OF WIGHT COUNTY
FY 2023-32 CAPITAL IMPROVEMENTS PROGRAM (CIP)
REQUESTS
Public Schools

PROJECT	Total Project Cost	Capital Budget FY21-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FIVE YEAR TOTAL FY 2023-27
Hardy Elementary		\$ 15,250,000	\$ 12,000,000					\$ 12,000,000
Westside Elementary						\$ 19,000,000	\$ 19,000,000	\$ 38,000,000
Smithfield High Upgrades								\$ -
Roof Replacements								\$ -
Fleet/Bus Garage								\$ -
School Admin Bldg								\$ -
SHS Football/Track						\$ 1,500,000		\$ 1,500,000
Band Renovations							\$ 1,300,000	\$ 1,300,000
Security Vestibules						\$ 290,000		\$ 290,000
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL		\$ 15,250,000	\$ 12,000,000	\$ -	\$ -	\$ 20,790,000	\$ 20,300,000	\$ 53,090,000
REVENUE SOURCES								
General Fund								\$ -
Fund Balance/Reserves								\$ -
Utilities Fund Balance								\$ -
Utilities CIP Fund Balance								\$ -
Proffer Revenues								\$ -
Current Bonded		\$ 15,250,000	\$ 12,000,000					\$ 12,000,000
Proposed Bonded						\$ 20,790,000	\$ 20,300,000	\$ 41,090,000
Grants/Donations/Other		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL		\$ 15,250,000	\$ 12,000,000	\$ -	\$ -	\$ 20,790,000	\$ 20,300,000	\$ 53,090,000

ISLE OF WIGHT COUNTY
FY 2023-32 CAPITAL IMPROVEMENTS PROGRAM (CIP)
REQUESTS
Public Schools

PROJECT		FY2027-28	FY 2028-29	FY 2029-30	FY 2030-31	FY 2031-32	TOTAL FY 2028-32	TEN YEAR TOTAL
Hardy Elementary							\$ -	\$ 12,000,000
Westside Elementary							\$ -	\$ 38,000,000
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
SHS Football/Track							\$ -	\$ 1,500,000
Band Renovations							\$ -	\$ 1,300,000
Security Vestibules							\$ -	\$ 290,000
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL		-	4,000,000	\$ -	-	-	\$ 4,000,000	\$ 57,090,000
REVENUE SOURCES								
General Fund							\$ -	\$ -
Fund Balance/Reserves							\$ -	\$ -
Utilities Fund Balance							\$ -	\$ -
Utilities CIP Fund Balance							\$ -	\$ -
Proffer Revenues							\$ -	\$ -
Current Bonded							\$ -	\$ 12,000,000
Proposed Bonded			\$ 4,000,000				\$ 4,000,000	\$ 45,090,000
Grants/Donations/Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL		\$ -	\$ 4,000,000	\$ -	\$ -	\$ -	\$ 4,000,000	\$ 57,090,000

ISLE OF WIGHT COUNTY
FY 2023-32 CAPITAL IMPROVEMENTS PROGRAM (CIP)
REQUESTS
Public Utilities

PROJECT	Total Project Cost	Capital Budget FY21-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FIVE YEAR TOTAL FY 2023-27
Water Projects:								
Capital Maint/Line Upgrades		\$ 450,000	\$ 400,000		\$ 600,000	\$ 300,000	\$ 300,000	\$ 1,600,000
Benns Grant Water Tank		\$ 300,000	\$ 2,300,000	\$ 1,400,000				\$ 3,700,000
Hardy Water Line			\$ 2,750,000					\$ 2,750,000
Sewer Projects:								
Capital Maintenance		\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000
TOTAL		\$ 850,000	\$ 5,550,000	\$ 1,500,000	\$ 700,000	\$ 400,000	\$ 400,000	\$ 8,550,000
REVENUE SOURCES								
General Fund								\$ -
Fund Balance/Reserves								\$ -
Utilities Fund Balance		\$ 100,000		\$ 1,100,000	\$ 100,000	\$ 400,000	\$ 400,000	\$ 2,000,000
Utilities CIP Fund Balance		\$ 750,000	\$ 1,300,000	\$ 400,000	\$ 600,000			\$ 2,300,000
Proffer Revenues			\$ 1,600,000					\$ 1,600,000
Current Bonded								\$ -
Proposed Bonded								\$ -
Grants/Donations/ARPA		\$ -	\$ 2,650,000	\$ -	\$ -	\$ -	\$ -	\$ 2,650,000
TOTAL		\$ 850,000	\$ 5,550,000	\$ 1,500,000	\$ 700,000	\$ 400,000	\$ 400,000	\$ 8,550,000

ISLE OF WIGHT COUNTY
FY 2023-32 CAPITAL IMPROVEMENTS PROGRAM (CIP)
REQUESTS
Public Utilities

PROJECT		FY2027-28	FY 2028-29	FY 2029-30	FY 2030-31	FY 2031-32	TOTAL FY 2028-32	TEN YEAR TOTAL
Water Projects:								
Capital Maint/Line Upgrades		\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,500,000	\$ 3,100,000
Benns Grant Water Tank							\$ -	\$ 3,700,000
Hardy Water Line							\$ -	\$ 2,750,000
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	\$ 10,550,000
REVENUE SOURCES								
General Fund							\$ -	\$ -
Fund Balance/Reserves							\$ -	\$ -
Utilities Fund Balance		\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 2,000,000	\$ 4,000,000
Utilities CIP Fund Balance							\$ -	\$ 2,300,000
Proffer Revenues							\$ -	\$ 1,600,000
Current Bonded							\$ -	\$ -
Proposed Bonded							\$ -	\$ -
Grants/Donations/Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,650,000
TOTAL		\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 2,000,000	\$ 10,550,000

ISLE OF WIGHT COUNTY
FY 2023-32 CAPITAL IMPROVEMENTS PROGRAM (CIP)
REQUESTS
Public Works

PROJECT	Total Project Cost	Capital Budget FY21-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FIVE YEAR TOTAL FY 2023-27
Capital Maintenance		\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
Capital Projects			\$ 705,000	\$ 320,000		\$ 460,000	\$ 480,000	\$ 1,965,000
Smithfield Library (Roof/HVAC)		\$ 175,000						\$ -
Windsor Library		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL		\$ 225,000	\$ 755,000	\$ 370,000	\$ 50,000	\$ 510,000	\$ 530,000	\$ 2,215,000
REVENUE SOURCES								
General Fund		\$ 100,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
Fund Balance/Reserves							\$ 480,000	\$ 480,000
Utilities Fund Balance								\$ -
Utilities CIP Fund Balance								\$ -
Proffer Revenues								\$ -
Current Bonded		\$ 125,000	\$ 705,000	\$ 320,000				\$ 1,025,000
Proposed Bonded						\$ 460,000		\$ 460,000
Grants/Donations/Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL		\$ 225,000	\$ 755,000	\$ 370,000	\$ 50,000	\$ 510,000	\$ 530,000	\$ 2,215,000

ISLE OF WIGHT COUNTY
FY 2023-32 CAPITAL IMPROVEMENTS PROGRAM (CIP)
REQUESTS
Public Works

PROJECT		FY2027-28	FY 2028-29	FY 2029-30	FY 2030-31	FY 2031-32	TOTAL FY 2028-32	TEN YEAR TOTAL
Capital Maintenance		\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000	\$ 500,000
Capital Projects		\$ 500,000	\$ 520,000	\$ 540,000	\$ 560,000	\$ 580,000	\$ 2,700,000	\$ 4,665,000
Smithfield Library (Roof/HVAC)							\$ -	\$ -
Windsor Library		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL		\$ 550,000	\$ 570,000	\$ 590,000	\$ 610,000	\$ 630,000	\$ 2,950,000	\$ 5,165,000
REVENUE SOURCES								
General Fund		\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000	\$ 500,000
Fund Balance/Reserves		\$ 500,000	\$ 520,000	\$ 540,000	\$ 560,000	\$ 580,000	\$ 2,700,000	\$ 3,180,000
Utilities Fund Balance							\$ -	\$ -
Utilities CIP Fund Balance							\$ -	\$ -
Proffer Revenues							\$ -	\$ -
Current Bonded							\$ -	\$ 1,025,000
Proposed Bonded							\$ -	\$ 460,000
Grants/Donations/Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL		\$ 550,000	\$ 570,000	\$ 590,000	\$ 610,000	\$ 630,000	\$ 2,950,000	\$ 5,165,000

ISLE OF WIGHT COUNTY
FY 2023-32 CAPITAL IMPROVEMENTS PROGRAM (CIP)
REQUESTS
Stormwater

PROJECT	Total Project Cost	Capital Budget FY21-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FIVE YEAR TOTAL FY 2023-27
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
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL		\$ 300,000	\$ 300,000	\$ 350,000	\$ 400,000	\$ 300,000	\$ 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		\$ 300,000	\$ 250,000	\$ 300,000	\$ 350,000	\$ 250,000	\$ 250,000	\$ 1,400,000
TOTAL		\$ 300,000	\$ 300,000	\$ 350,000	\$ 400,000	\$ 300,000	\$ 300,000	\$ 1,650,000

ISLE OF WIGHT COUNTY
FY 2023-32 CAPITAL IMPROVEMENTS PROGRAM (CIP)
REQUESTS
Stormwater

							TOTAL	TEN YEAR
PROJECT		FY2027-28	FY 2028-29	FY 2029-30	FY 2030-31	FY 2031-32	FY 2028-32	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 2023-32 CAPITAL IMPROVEMENTS PROGRAM (CIP)
REQUESTS
Transportation

PROJECT	Total Project Cost	Capital Budget FY21-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	TOTAL FY 2023-27
Smithfield Sidewalk	\$ 1,492,341							\$ -
Rte 10/258 Main St/10 Bypass	\$ 8,500,000		\$ 8,500,000					\$ 8,500,000
Rte 460/258 Turn Lane	\$ 3,234,936		\$ 1,552,718	\$ 1,682,218				\$ 3,234,936
Nike Park Extended	\$ 3,323,227		\$ 1,123,227	\$ 2,200,000				\$ 3,323,227
Woody Acres Paving	\$ 439,220				\$ 439,220			\$ 439,220
Rte 10/Rte 644 turner Dr	\$ 972,244					\$ 500,000	\$ 472,244	\$ 972,244
Blairs Creek Paving	\$ 364,160					\$ 364,160		\$ 364,160
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL		\$ -	\$ 11,175,945	\$ 3,882,218	\$ 439,220	\$ 864,160	\$ 472,244	\$ 16,833,787
REVENUE SOURCES								
General Fund				\$ 300,000				\$ 300,000
Fund Balance/Reserves								\$ -
Stormwater Fund Balance			\$ 519,227					\$ 519,227
Utilities CIP Fund Balance				\$ 800,000				\$ 800,000
Proffer Revenues								\$ -
Current Bonded								\$ -
Proposed Bonded								\$ -
Grants/Donations/Other		\$ -	\$ 10,656,718	\$ 2,782,218	\$ 439,220	\$ 864,160	\$ 472,244	\$ 15,214,560
TOTAL		\$ -	\$ 11,175,945	\$ 3,882,218	\$ 439,220	\$ 864,160	\$ 472,244	\$ 16,833,787

ISLE OF WIGHT COUNTY
FY 2023-32 CAPITAL IMPROVEMENTS PROGRAM (CIP)
REQUESTS
Transportation

PROJECT		FY2027-28	FY 2028-29	FY 2029-30	FY 2030-31	FY 2031-32	TOTAL FY 2028-32	TEN YEAR TOTAL
Smithfield Sidewalk							-	\$ -
Rte 10/258 Main St/10 Bypass							-	\$ 8,500,000
Rte 460/258 Turn Lane							-	\$ 3,234,936
Nike Park Extended								\$ 3,323,227
Woody Acres Paving								\$ 439,220
Rte 10/Rte 644 turner Dr								\$ 972,244
Blairs Creek Paving								\$ 364,160
		-	-	-	-	-	-	\$ -
TOTAL		-	-	-	-	-	-	\$ 16,833,787
REVENUE SOURCES								
General Fund							\$ -	\$ 300,000
Fund Balance/Reserves							\$ -	\$ -
Utilities Fund Balance							\$ -	\$ 519,227
Utilities CIP Fund Balance							\$ -	\$ 800,000
Proffer Revenues							\$ -	\$ -
Current Bonded							\$ -	\$ -
Proposed Bonded							\$ -	\$ -
Grants/Donations/Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,214,560
TOTAL		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,833,787

Proposed Fee Schedule





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ISLE OF WIGHT COUNTY
UNIFORM FEE SCHEDULE
FISCAL YEAR 2022-2023

Fees	Fiscal Year 2021-2022	Fiscal Year 2022-2023
ANIMAL CONTROL		
Animal License:		
Spayed/Neutered Dog or Cat (1 year tag)	7.00	7.00
Spayed/Neutered Dog or Cat (3 year tag)	20.00	20.00
Unspayed Neutered Dog or Cat (1 year tag)	10.00	10.00
Unspayed Neutered Dog or Cat (3 year tag)	30.00	30.00
Kennel (1-19 dogs) (1 year tag)	35.00	35.00
Kennel (20-29 dogs) (1 year tag)	40.00	40.00
Kennel (30 - 39 dogs) (1 year tag)	45.00	45.00
Kennel (40 - 50 dogs) (1 year tag)	50.00	50.00
Impound Fee	20.00	20.00
Daily Kennel Fee	10.00	10.00
Adoption Fees:		
Canines	90.00	90.00
Felines	75.00	75.00
Felines (FELV/FIV tested)	95.00	95.00
Microchip	35.00	35.00
Quarantine Fee	100.00	100.00
Dangerous Dog Registration Fee	150.00	150.00
Hybrid Canine Permit Fee	50.00	50.00
Feral Cat Caregiver Fee	5.00	5.00
Pet Shop Operation/Dealer Fee	50.00	50.00
CLERK OF THE CIRCUIT COURT		
Commonwealth's Attorney (misdemeanor)	7.50	7.50
Commonwealth's Attorney (felony)	20.00	20.00
Sheriff's Service	12.00	12.00
Transfer of Real Estate (per parcel)	1.00	1.00
Transfer/Entry Fee - Real Estate - Partition Deeds	1.75	1.75
County Grantee	1/3 of state	1/3 of state
County Wills and Administration	1/3 of state	1/3 of state
Law Library	4.00	4.00
Grantor Recording (per \$500 value)	0.25	0.25
Courthouse Maintenance (Criminal Cases)	2.00	2.00
Courthouse Construction Fee (Criminal Cases)	3.00	3.00
Jail Admission Fee	25.00	25.00
Courthouse Security Fee	10.00	10.00
E-Summons		5.00 per traffic/criminal case
Blood Test/DNA	15.00	15.00
Local Interest	varies	varies
Local Fines	varies	varies
Court Appointed Attorney Fees	varies	varies
Concealed Handgun Permits	35.00 each	35.00 each
List of Heirs or Affidavit	25.00	25.00
Local Health Care Fund	25.00	25.00
COMMISSIONER OF THE REVENUE		
Custom Query, Tape, CD-ROM (material plus programmers time)	35.00	35.00
Land Use Application	50.00	50.00
Rehabilitated Structure Application Fee	25.00	25.00
Application for Tax Exempt Status for Real & Personal Property Taxes	Cost of advertisement for Public Hearing (requires a \$500 deposit)	Cost of advertisement for Public Hearing (requires a \$500 deposit)
COURT SERVICES UNIT		
Parental contribution toward cost of local group home placement	1/2 of child support guidelines amount	1/2 of child support guidelines amount
FINANCE		
Child Support Processing Fees	5.00/per Child Support Order (per pay)	5.00/per Child Support Order (per pay)
Garnishment Processing Fees	5.00/per Garnishment Order (per pay)	5.00/per Garnishment Order (per pay)

ISLE OF WIGHT COUNTY
UNIFORM FEE SCHEDULE
FISCAL YEAR 2022-2023

Fees	Fiscal Year 2021-2022	Fiscal Year 2022-2023
EMERGENCY MEDICAL SERVICES		
Basic Life Support (BLS)	450.00	450.00
Advanced Life Support (ALS1)	650.00	650.00
Advanced Life Support (ALS2)	800.00	800.00
Loaded Patient Mileage	11.25	11.25
Medical Records Request	35.00	35.00
Copies-	0.50 (per page)	0.50 (per page)
Subpeona Copies		10.00 + 0.50 (per page)
False Alarm Fee		
First False Alarm	0.00	0.00
Second False Alarm	0.00	0.00
Third False Alarm	100.00	100.00
Fourth False Alarm	250.00	250.00
Fifth and Subsequent False Alarms	500.00	500.00
GENERAL		
Annual Operating Budget	Cost for reproducing	Cost for reproducing
Capital Improvement Budget and Plan	Cost for reproducing	Cost for reproducing
Comprehensive Annual Financial Report	Cost for reproducing	Cost for reproducing
Copies	0.50 per page	0.50 per page
FOIA Requests	0.50 per copy plus Hourly Rate of Staff Time	0.50 per copy plus Hourly Rate of Staff Time
Printed Materials	Cost	Cost
Request for Street Name Change	250.00	250.00
GENERAL DISTRICT COURT		
Fines & Forfeitures	varies	varies
Sheriff's Fees	12.00	12.00
Court Appointed Attorneys	120.00 per case (\$445 Max)	120.00 per case (\$445 Max)
Courthouse Construction	3.00	3.00
Courthouse Security	20.00	20.00
E-Summons		5.00 per traffic/criminal case
Jail Admission Fee	25.00	25.00
GEOGRAPHIC INFORMATION SYSTEM		
Custom Services	40.00 per hr.	40.00 per hr.
Map Printing Up to Legal Size	2.00	2.00
Map Printing 11 x 17	2.00	2.00
Map Printing 17 x 22	5.00	5.00
Map Printing 24 x 36	7.00	7.00
Map Printing 34 x 44	8.00	8.00
Map Printing 36 x 48	10.00	10.00
Map Printing Larger than 36 x 48	10.00 plus .25 per linear inch over 48'	10.00 plus .25 per linear inch over 48'
Local Produced Digital GIS Data	15.00 per item	15.00 per item
Virginia Base Mapping Program Data	Per State Rate	Per State Rate
High-Resolution Imagery (0.25 ft) 2009 STH Intermodal Park	25.00 per 2500 x 2500 tile	25.00 per 2500 x 2500 tile
High-Resolution Imagery (0.25 ft) 2009 STH Intermodal Park	500.00 for all	500.00 for all
INSPECTIONS		
Minimum Permit Fee	85.00	85.00
Re-Insepction Fee	125.00	125.00
Permit Extension Fee (1st time)	100.00	100.00
Permit Extension Fee (after 1st time)	\$125 + \$25 each additional	\$125 + \$25 each additional
Technology Fee	5% of Permit Fee	5% of Permit Fee
New Construction:		
Up to 40,000 sq feet	0.16/ sq ft (mimimum \$75)	0.16/ sq ft (mimimum \$85)
40,000 sq feet and above	0.12/ sq ft (minimum \$75)	0.12/ sq ft (minimum \$75)
Piers	85.00	85.00
Pools:		
In-ground	125.00	125.00
Above ground	85.00	85.00
Retaining Wall	85.00	85.00
Towers	85.00	85.00
Alterations	.12/ sq ft (minimum \$85)	.12/ sq ft (minimum \$85)

ISLE OF WIGHT COUNTY
UNIFORM FEE SCHEDULE
FISCAL YEAR 2022-2023

Fees	Fiscal Year 2021-2022	Fiscal Year 2022-2023
INSPECTIONS		
Mobile Homes:		
Blocking	85.00	85.00
Plumbing	85.00	85.00
Electrical	85.00	85.00
Mechanical	see mechanical fee schedule	see mechanical fee schedule
Demolition		
Main Buildings or structure	85.00	85.00
Accessory building or structures	85.00	85.00
Signs	85.00 per sign	85.00 per sign
Tents and other temporary structures	85.00 (900+ sq feet)	85.00 (900+ sq feet)
Chimneys, Fireplace, etc	85.00	85.00
Plans Examination		
Commercial	250.00	250.00
Residential	150.00	150.00
Appeals	175.00	175.00
Plumbing:		
Basic permit fee	85.00	85.00
Residential	85.00 + 10.00/bath or 1/2 bath	85.00 + 10.00/bath or 1/2 bath
Commercial	85.00 + 10.00/per fixture	85.00 + 10.00/per fixture
Sewers, manholes, storm drains, area drains or devices	25.00 each (minimum \$85)	25.00 each (minimum \$85)
Electrical		
New service equipment		
0-200 amps	85.00	85.00
201-400 amps	100.00	100.00
401-600 amps	125.00	125.00
601+ amps	125.00 + 20.00 per 50 amps above 600	125.00 + 20.00 per 50 amps above 600
Service upgrades and relocation of service equipment	85.00	85.00
Temporary Service Poles	85.00 (at the beginning of construction)	85.00 (at the beginning of construction)
Service connection prior to final inspection	85.00	85.00
Reconnection fee	85.00	85.00
Connections and outlets	85.00	85.00
Mechanical and Gas		
Basic permit fee for New Construction and Equipment replacement/repair		
Up to \$1,000 contract value	85.00	85.00
Over \$1,000 contract value	85.00 + 8.00/per \$1000 or fraction	85.00 + 8.00/per \$1000 or fraction
Fuel piping minimum permit fee	85.00	85.00
Each outlet	10.00 (minimum 85.00)	10.00 (minimum 85.00)
Fuel storage tanks and piping	85.00/tank	85.00/tank
Removal of fuel storage tanks	85.00/tank	85.00/tank
Fire suppressions systems	see basic mechanical permit fee	see basic mechanical permit fee
Elevators, dumbwaiters, etc	85.00/unit	85.00/unit
Amusement Rides and Devices:		
Circular	35.00 (State Rate)	35.00 (State Rate)
Kiddie	25.00 (State Rate)	25.00 (State Rate)
Major	30.00 (State Rate)	30.00 (State Rate)
Spectacular	55.00 (State Rate)	55.00 (State Rate)
Temporary Certificate of Occupancy:		
Residential	150.00/ 30 day period	150.00/ 30 day period
Commercial	300.00/30 day period	300.00/30 day period
JUVENILE AND DOMESTIC RELATIONS COURT		
Fines and Forfeitures	Varies	Varies
Sheriff's Fees	12.00	12.00
Court Appointed Attorney	120.00	120.00
Courthouse Construction Fee	3.00 per traffic/criminal case	3.00 per traffic/criminal case
E-Summons		5.00 per traffic/criminal case
Jail Admission Fee	25.00	25.00
Interest	Varies	Varies
Courthouse Security Fee	10.00 per traffic/criminal case	20.00 per traffic/criminal case

ISLE OF WIGHT COUNTY
UNIFORM FEE SCHEDULE
FISCAL YEAR 2022-2023

Fees	Fiscal Year 2021-2022	Fiscal Year 2022-2023
PARKS AND RECREATION		
Adult Kickball	50.00	50.00
Fall Co-ed Softball	400.00	400.00
Spring Co-ed Softball	400.00	400.00
Fall Men's Softball	400.00	400.00
Spring Men's Softball	400.00	400.00
10 & Under Tennis	27.00	27.00
Beginner Tennis	37.00	37.00
Advanced Tennis	37.00	37.00
Basketball	65.00	65.00
Basketball Early Registration Discount	10.00	10.00
Basketball multi child discount (2nd child /3rd child)	4.00/2.00	4.00/2.00
Cheer	38.00 plus cost of uniform	38.00 plus cost of uniform
Fall soccer	65.00	65.00
Fall Soccer Early Registration Discount	10.00	10.00
Fall Soccer multi child discount (2nd child /3rd child)	4.00/2.00	4.00/2.00
Spring Soccer	65.00	65.00
Spring Soccer Early Registration Discount	10.00	10.00
Spring Soccer multi child discount (2nd child /3rd child)	4.00/2.00	4.00/2.00
Summer Camp Early Registration	10.00	10.00
Summer Camp Registration	20.00	20.00
Summer Camp Weekly	60.00	60.00
Summer Camp Extended- Fridays	25.00	25.00
Summer Camp - Windsor		85.00
Before and After School Registration	10.00	10.00
Before and After School (Morning Only) Weekly	30.00	30.00
Before and After School (Afternoon Only) Weekly	30.00	30.00
Before and After School (Both) Weekly	50.00	50.00
Spring Break Camp	65.00	65.00
Senior Day Trips Apple /Peach Orchard	40.00	45.00
Senior Trip	Cost	Cost
Nike Park Shelter A		
Shelter A only (50 people or less)	50.00	50.00
Shelter A and surrounding tables (51 - 200 people)	90.00	90.00
Shelter A and Area B (200-250)	130.00	130.00
Park Event Fee if over 251 (251-325) In addition to rental fee	35.00	35.00
Park Event Fee if over 251 (326-400) In addition to rental fee	55.00	55.00
Park Event Fee if over 251 (401-599) In addition to rental fee	100.00	100.00
Park Event Fee if over 251 (600++) In addition to rental fee	150.00	150.00
Electricity fee	15.00	15.00
Nike Park Shelter B		
Wooded Picnic Area (max 65)	25.00	25.00
Camptown Park		
Shelter (max 100)	50.00	50.00
Electricity fee	15.00	15.00
Park Event (more than the shelter) 100-250	20.00	20.00
Park Event (more than the shelter) 250 +	40.00	40.00

ISLE OF WIGHT COUNTY
UNIFORM FEE SCHEDULE
FISCAL YEAR 2022-2023

Fees	Fiscal Year 2021-2022	Fiscal Year 2022-2023
PARKS AND RECREATION		
Fort Boykin Park		
Shelter Rental Only (50 or less)	50.00	50.00
Park Event (more than the shelter) 4 hours	75.00	75.00
Park Event (more than the shelter) Full Day	125.00	125.00
Nike Park REC HALL (max 80)		
Meeting Civic Groups - Residents (2 HRS)	15.00	15.00
Meeting Civic Groups - NON Residents (2 HRS)	30.00	30.00
Meeting Civic Groups - Additional hours	10.00	10.00
Program/ Banquet - Residents (3HRS)	50.00	50.00
Program/ Banquet - Residents Additional hours	15.00	15.00
Program/ Banquet - NON Residents (3HRS)	85.00	85.00
Nike Park Senior Center (max 35)		
Meeting Civic Groups - Residents (2 HRS)	15.00	15.00
Meeting Civic Groups - NON Residents (2 HRS)	30.00	30.00
Meeting Civic Groups - Additional hours	10.00	10.00
Program/ Banquet - Residents (3HRS)	50.00	50.00
Program/ Banquet - Residents Additional hours	15.00	15.00
Program/ Banquet - NON Residents (3HRS)	85.00	85.00
Otelia J. Rainey Center (max 40)		
Meeting Civic Groups - Residents (2 HRS)	15.00	15.00
Meeting Civic Groups - NON Residents (2 HRS)	30.00	30.00
Meeting Civic Groups - Additional hours	10.00	10.00
Program/ Banquet - Residents (3HRS)	50.00	50.00
Program/ Banquet - Residents Additional hours	15.00	15.00
Program/ Banquet - NON Residents (3HRS)	85.00	85.00
Facility Rental - Athletic Fields		
Residents (Full Day / Half Day)	50/30.00	50/30.00
Lights Residents per 2 HRS (Full Day / Half Day)	35/35.00	35/35.00
NON Residents (Full Day / Half Day)	80/50.00	80/50.00
Lights NON Residents per 2 HRS (Full Day / Half Day)	45/45.00	45/45.00
Athletic field Preparation		
Dragging no lines	15.00	15.00
Dragging with lines	25.00	25.00
Softball Field Tournament Use		
Half Day (under 4 HRS)	75.00	75.00
Full Day (Over 4 HRS)	150.00	150.00
Additional Motorized Drags (each time)	10.00	10.00
Additional Lines by P&R (each time)	10.00	10.00
Additional Materials Fee (Rain Event)	25.00	25.00
Install and Remove temporary outfield fencing (per field)	100.00	100.00
Extended Hours beyond 8am to 8pm per hour	25.00	25.00
Soccer Fields General Use		
Single field up to 2 hours (Residents/Non Residents)	25/40.00	25/40.00
Single field Half Day 2-4 hours (Residents/Non Residents)	35/50.00	35/50.00
Single field Full Day Over 4 hours (Residents/Non Residents)	50/80.00	50/80.00
Paint per field	30.00	30.00
Fee Waivers / Discounts		
IWC Employees with ID Badge : P& R programs	5.00	5.00
IWC Employees with ID Badge : Rentals 10%	10.00%	10.00%
Tyler's Beach Docking Fee per Vessel	250.00	250.00
Isle of Wight County Fair		
Commercial Vendor (Outside Space 20 x 20)	300.00	300.00
Commercial Vendor (outside pay before July)	270.00	270.00
Commercial Vendor (Inside Space 10 x 10)	200.00	200.00
Commercial Vendor (inside pay before July)	180.00	180.00
NonProfit Vendor (outside and inside space 10 x 10)	25.00	25.00
NonProfit Vendor (fundraiser)	75.00	75.00

ISLE OF WIGHT COUNTY
UNIFORM FEE SCHEDULE
FISCAL YEAR 2022-2023

Fees	Fiscal Year 2021-2022	Fiscal Year 2022-2023
Heritage Park		
Park Only		3,500.00
Heritage Park w/ Shelters		4,000.00
Shelters Only		500.00
Isle of Wight County Fair		
Food Vendor 25 x 25 (full menu)	750.00	800.00
Food Vendor 25 x 25 (novelty)	450.00	500.00
Craft Vendor (10 x 10)	100.00	150.00
Craft Vendor (10 x 20)	175.00	225.00
Craft Vendor (10 x 20) Outside Tent Space	85.00	85.00
Craft Vendor (10 x 10) Outside Tent Space	50.00	50.00
Tables	5.00	5.00
One Day ONLINE ONLY 1/2 off Fair Tickets Fri., Sat., Sun.	5.00	5.00
Sunday Veterans Discount	5.00	10.00
Chairs	1.00	1.00
Senior Citizens	1.00 admission for 3 HRS on one day at the Fair for ages 55 and up	1.00 admission for 3 HRS on one day at the Fair for ages 55 and up
Vendor One Day Passes	8.00	10.00
Daily Admissions	10.00 (ages 13 and up), 5.00 (ages 5-12), 4 and under are free \$10 for 200 seats	15.00 (ages 13 and up), 10.00 (ages 5-12), 4 and under are free \$10 for 200 seats
Premium Concerts Tickets		
Car Load Night	40.00 per car (8 people car limit and includes admission and midway rides, 10.00 single entry each guest is age 6 or older	55.00 per car (8 people car limit and includes admission and midway rides, 15.00 single entry each guest is age 6 or older
Seafood Fest	30.00 advance sales per person, 35.00 per person at gate, 1 ticket includes all you can eat seafood and beverages	35.00 advance sales per person, 40.00 per person at gate, 1 ticket includes all you can eat seafood and beverages
Truck & Tractor Pull	30.00 for Truck VIP Spots; 15.00 Admission Price (ages 11 and up), 8.00 (ages 10 and under)	35.00 for Truck VIP Spots; 20.00 Admission Price (ages 11 and up), 10.00 (ages 10 and under)
Pageant	Registration 65.00, program ad full page 135.00, program ad 1/2 page 80.00, program ad 1/4 page 30.00, ticket into the pageant 10.00 per person, program books 5.00 per book, people's choice 1.00 per vote (50/50 county receives half of the People's Choice Revenue)	Registration 75.00
Demolition Derby	15.00 admission (ages 12+) 8.00 (ages 6-11)	20.00 admission (ages 12+) 10.00 (ages 6-11)
Car Show	15.00 early registration, 20.00 registration at gate	20.00 early registration, 25.00 registration at gate
PLANNING AND ZONING		
Zoning Permit	35.00	35.00
Rezoning		
Regular Rezoning		1,200.00
Conditional Zoning Amendment w/ Public Hearing		1,200.00
Agricultural and Residential (1 lot)	1,200.00	1,200.00
Residential two (2) or more lots	1,200.00	1,200.00
Civic/ Office/Commercial/Industrial/Miscellaneous/Planned Development	1,200.00	1,200.00
Multi-Family Residential	1,200.00	1,200.00
Amend Conditional Rezoning	1,200.00	1,200.00
Amend Master Plan or Planned Development	1,200.00	1,200.00
Conditional Zoning Amendment w/ No Public Hearing		250.00
Conditional Use Permit	1,200.00	1,200.00
Resource Extraction	1,200.00	1,200.00
Special Use Permit	1,200.00	1,200.00
Amend Conditional Use or Special Use Permit	1,200.00	1,200.00
Chesapeake Bay Waiver - Major	1,200.00	1,200.00
Chesapeake Bay Waiver - Minor	35.00	35.00
Continuance fee for public hearings at applicant's request	600.00	600.00
Commission and Board Exceptions, Appeals and Miscellaneous Approvals	250.00	250.00
Commission and Board Exceptions, Appeals and Miscellaneous Approvals with Public Hearing		750.00
Comprehensive Plan Amendment	1,200.00	1,200.00
Site Development Plan Review		
Simplified Site Plan	150.00	150.00
Conceptual Plan/Pre-Application	0.00	0.00
Preliminary Site Plan	500.00	500.00
Final Site Plan	150.00	150.00
Resubmittal fee for Preliminary and Final Site Plans after two (2) reviews	350.00 for each occurrence	350.00 for each occurrence
Amendment to an approved Site Plan	150.00	150.00
Board of Zoning Appeals	750.00	750.00
Zoning Confirmation/Interpretation Letter	100.00	100.00

ISLE OF WIGHT COUNTY
UNIFORM FEE SCHEDULE
FISCAL YEAR 2022-2023

Fees	Fiscal Year 2021-2022	Fiscal Year 2022-2023
PLANNING AND ZONING		
Wetlands	750.00	750.00
Subdivision Plat - one-time fee per project		
1-9 lots	150.00	150.00
10+ lots	200.00 plus 50.00 per lot	200.00 plus 50.00 per lot
Construction/Development Plan	500.00	500.00
Boundary Line Adjustment	150.00	150.00
Resubmittal fee for Subdivision/Construction Plans after two (2) reviews	350.00 for each occurrence	350.00 for each occurrence
Street Sign (public) per intersection	175.00	175.00
Street Sign (private) per intersection	175.00	175.00
Resource Protection Area Sign	10.00	10.00
Surety Administrative Fee - Renewal	250.00	250.00
Resource Extraction Annual Renewal Fee	100.00 per acre	100.00 per acre
Codes Enforcement Administrative Fee	150.00	150.00
Special Entertainment Permit Fee	100.00	100.00
PUBLIC UTILITIES		
Delinquency Fees		
Disconnect/Reconnect of Water Service	75.00	75.00
Administration Fee	25.00	25.00
Late Fee	1.5% or 3.00, whichever is greater	1.5% or 3.00, whichever is greater
Insufficient Funds	50.00	50.00
DMV Stop	20.00	20.00
Tampering Fee to include Illegal Connect/Reconnection of Service	70.00	70.00
Theft, per day in addition to estimated fees	150.00	150.00
New Account Fees	30.00	30.00
Water Deposit	120.00	120.00
Sewer Deposit	90.00	90.00
Fire Hydrant Meter Deposit	1,000.00	1,000.00
Utility Infrastructure Inspection Fees:		
Multi-Family/Commercial/Industrial	Disturbed Area x 400.00/Acre (2,800.00 min/20,000.00 max - also encompasses stormwater inspections)	Disturbed Area x 420.00/Acre (2,800.00 min/20,000.00 max - also encompasses stormwater inspections)
Subdivisions	2.5% of total utility construction costs with \$2,800 minimum fee	2.5% of total utility construction costs with \$2,800 minimum fee
Water:		
Meter Charge:		
5/8-3/4 inch	33.14	33.14
1 inch	109.15	109.15
1 1/2 inch	123.44	123.44
2 inch	167.61	167.61
Fire Hydrant Meter Deposit	167.61	167.61
Consumption Charges (Rate per 1,000 Gallons):		
0-50,000 gal.	11.20	11.76
Over 50,000 gal.	9.92	9.92
Un-metered (Bi-monthly)	131.07	131.07
Residential Connection Fees		
5/8-3/4 inch	4,000.00	4,500.00
1 inch	10,000.00	10,000.00
1 1/2 inch	20,000.00	20,000.00
2 inch	32,000.00	32,000.00
Multi-Residential Facilities (Apartment, Condo, Duplex, etc.)		
Per EDU	4,000.00	4,500.00
Hotel, Motel, Hospital, etc.		
Per EDU	4,000.00	4,500.00
Commercial Connection Fees		
5/8-3/4 inch	6,000.00	6,000.00
1 inch	15,000.00	15,000.00
1 1/2 inch	30,000.00	30,000.00
2 inch	48,000.00	48,000.00
3 inch	90,000.00	90,000.00
4 inch	150,000.00	150,000.00
Fire Hydrant Meter Fee	64.00 plus usage	64.00 plus usage

ISLE OF WIGHT COUNTY
UNIFORM FEE SCHEDULE
FISCAL YEAR 2022-2023

Fees	Fiscal Year 2021-2022	Fiscal Year 2022-2023
PUBLIC UTILITIES		
Sewer:		
Residential Sewer Rate per 1,000 Gallons		
0-6,000 gals	6.34	
0-15,000 gals.	7.00	7.00
15,001 and above	No Charge	No Charge
Un-metered (Bi-monthly)	67.00	67.00
Commercial Sewer Rate per 1,000 Gallons		
Hotel, Hospital, Restaurants, Shopping Centers, etc.	7.00	7.00
Industrial Facility Rate per 1,000 Gallons		
0-20,000 gals	7.00	7.00
20,001 and above	5.55	5.55
Residential Connection Fees		
5/8-3/4 inch	3,700.00	4,000.00
1 inch	9,300.00	9,300.00
1 1/2 inch	18,600.00	18,600.00
2 inch	29,800.00	29,800.00
Multi-Residential Facilities (Apartment, Condo, Duplex, etc.)		
Per EDU Plus Meter Fee	3,700.00	4,000.00
Hotel, Motel, Hospital, etc.		
Units divided by 5 then multiplied by the fee Plus Meter Fee.	3,700.00	4,000.00
Commercial Connection Fees		
Same as above plus a charge per gross square foot of floor area (\$150,000 max)	0.00	0.00
5/8-3/4 inch	5,600.00	5,600.00
1 inch	14,000.00	14,000.00
1 1/2 inch	28,000.00	28,000.00
2 inch	44,800.00	44,800.00
3 inch	84,000.00	84,000.00
4 inch	140,000.00	140,000.00
Food Service Establishment (FSE) Registration Fee	100.00	100.00
Food Service Reinspection Fee	70.00	70.00
PUBLIC WORKS		
Refuse Collector License Fee	100.00	100.00
SHERIFF		
Fingerprinting	10.00	10.00
Incident Reports	5.00	5.00
False Alarm Fee		
First False Alarm	0.00	0.00
Second False Alarm	0.00	0.00
Third False Alarm	50.00	50.00
Fourth False Alarm	75.00	75.00
Fifth and Subsequent False Alarms	150.00	150.00
STORMWATER		
Stormwater Management Fee	4.50 per month/ERU*	4.50 per month/ERU*
* ERU Impervious Area = 3,200 sq. ft.		
Erosion & Sediment Control Fees for Single Family Residential:		
Disturbed Areas (2,500 sq.ft. - 0.99 Acre (Agreement in lieu of E&SC Plan Permit)	150.00	150.00
Single Family Residential Inspections	300.00	300.00
Residential Erosion & Sediment Control and Stormwater Management Surety Bonds		
Disturbed Areas 2,500 - 10,000 sq. ft.	1,000.00	1,000.00
Disturbed Areas (10,000 sq. ft. - 0.49 Acres)	2,000.00	2,000.00
Disturbed Areas (0.50 Acres - 0.99 Acres)	3,000.00	3,000.00
Disturbed Areas greater than 1 acre	surety estimate worksheet required	surety estimate worksheet required
Commercial Erosion & Sediment Control and Stormwater Surety Bonds		
All cases (\$2000 min.)	surety estimate worksheet required	surety estimate worksheet required
Erosion & Sediment Control Inspection Fees for Commercial/Non-Residential:		
Disturbed Areas (2,500 - 9,999 sq. ft.)	400.00	400.00
Disturbed Areas (10,000 sq. ft. - 0.49 Acres)	600.00	600.00
Disturbed Areas (0.50 Acres - 0.99 Acres)	800.00	800.00
Stormwater Infrastructure Inspection Fees:		
Multi-Family/Commercial/Industrial	Disturbed Area x 400.00/Acre (2,800.00 min/20,000.00 max - also encompasses public water and sewer inspections)	Disturbed Area x 420.00/Acre (2,800.00 min/20,000.00 max - also encompasses public water and sewer inspections)
Subdivisions (Including Linear Projects)	2.5% of total utility construction costs with \$2,800 minimum fee	2.5% of total utility construction costs with \$2,800 minimum fee

ISLE OF WIGHT COUNTY
UNIFORM FEE SCHEDULE
FISCAL YEAR 2022-2023

Fees	Fiscal Year 2021-2022	Fiscal Year 2022-2023
STORMWATER		
VSMP Authority Permit Fees (Includes Plan Review, Admin., Stormwater Inspections, and State GP coverage, if applicable):		
General/Stormwater Management - Small Construction Activity/CBPA Land Disturbing Activity (not subject to GP coverage)/Land Clearing (Single-family detached residential structures within or outside a common plan of development or sale with land disturbance acreage less than 5 acres)	209.00	209.00
Chesapeake Bay Preservation Act Land Disturbing Activities greater than 2,500 sq. ft. and less than 1 Acre (not part of Common Plan, not subject to GP coverage)	290.00	290.00
Small Construction/Land Clearing (Areas within common plans of development or sale with land disturbances less than one acre, except for single family detached residential structures)	290.00	290.00
Small Construction/Land Clearing Activities (1.0 - 5.0 Acres)	2,700.00	2,700.00
Large Construction/Land Clearing Activities (5.0 - 10 Acres)	3,400.00	3,400.00
Large Construction/Land Clearing Activities (10.0 - 50.0 Acres)	4,500.00	4,500.00
Large Construction/Land Clearing (50.0 - 100 Acres)	6,100.00	6,100.00
Large Construction/Land Clearing Activities > 100 Acres	9,600.00	9,600.00
Annual Permit Renewal Fees:		
General/Stormwater Management - Small Construction Activity/CBPA Land Disturbing Activity (not subject to GP coverage)/Land Clearing (Single-family detached residential structures within or outside a common plan of development or sale with land disturbance acreage less than 5 acres)	50.00	50.00
Land Disturbing Permit Maintenance for disturbance less than 1.0 Acre	50.00	50.00
Small Construction/Land Clearing Activities < 1.0 Acre (Common Plan of development except for single family detached residential structures)	50.00	50.00
Small Construction/Land Clearing Activities 1.0 Acre - 5.0 acres	400.00	400.00
Large Construction/Land Clearing Activities 5.0 Acres - 10.0 Acres)	500.00	500.00
Large Construction/Land Clearing Activities 10.0 - 50.0 Acres	650.00	650.00
Large Construction/Land Clearing Activities 50.0 - 100.0 Acres)	900.00	900.00
Large Construction/Land Clearing Activities > 100 Acres	1,400.00	1,400.00
General Permit Modification and Review Fees:		
General/Stormwater Management - Small Construction Activity/CBPA Land Disturbing Activity (not subject to GP coverage)/Land Clearing (Single-family detached residential structures within or outside a common plan of development or sale with land disturbance acreage less than 5 acres)	20.00	20.00
Small Construction/Land Clearing Activities < 1.0 Acre (includes Common Plan of Development except for single family detached residential structures)	20.00	20.00
Small Construction/Land Clearing Activities 1.0 Acre - 5.0 acres	200.00	200.00
Large Construction/Land Clearing Activities 5.0 Acres - 10.0 Acres)	250.00	250.00
Large Construction/Land Clearing Activities 10.0 - 50.0 Acres	300.00	300.00
Large Construction/Land Clearing Activities 50.0 - 100.0 Acres)	450.00	450.00
Large Construction/Land Clearing Activities > 100 Acres	700.00	700.00
Large Construction/Land Clearing Activities 50.0 - 100.0 Acres)	450.00	450.00
Large Construction/Land Clearing Activities > 100 Acres	700.00	700.00
Miscellaneous Fees:		
Technology Fee	5% of all permit related fees	5% of all permit related fees
Commercial Re-inspection Fees (for failed inspections)	125.00	125.00
Residential Re-inspection Fees (for failed inspections)	50.00	50.00
Recordation fee for Declaration of Covenants and BMP Maintenance Documents (includes recordation plus convenience fee)		
1 to 10 pages	30.00	30.00
11 to 30 pages	45.00	45.00
31 or more pages	70.00	70.00
Storm Drain Medallions (each, includes one Liquid Nails)	3.00	5.00
County Land Disturbance Permit	0.00	0.00
TOURISM		
Guided Group Tours	\$85 large bus/\$45 small bus	\$85 large bus/\$45 small bus
Individual Guided Tours	5.00 (w/20.00 minimum)	5.00 (w/20.00 minimum)
Spring Arts Festival		\$125/booth
Spring Vintage Market		\$75/booth + \$50 additional spaces
Fall Vintage Market		\$125/booth + \$75 additional spaces
Pickers Market		\$25 application fee + \$25 each market
Restaurant Week	\$120 Restaurants/\$75 Retail	\$120 Restaurants/\$75 Retail
Evening Mistletoe Market Booth Fee	\$100 early bird/\$125 Reg.	\$100 early bird/\$125 Reg.
Parade Entry Fee	\$25/\$50 Car Clubs	\$25/\$50 Car Clubs
Visitor Center Panel	100.00	100.00

ISLE OF WIGHT COUNTY
UNIFORM FEE SCHEDULE
FISCAL YEAR 2022-2023

Fees	Fiscal Year 2021-2022	Fiscal Year 2022-2023
TREASURER		
Return Checks	50.00	50.00
Certified Mail Fees	7.00	7.38
Motor Vehicle License Fee	33.00	33.00
Motorcycle License Fee	18.00	18.00
National Guard Motor License Fee	10.00	10.00
Farm Vehicle w/"F" Plates	10.00	10.00
Tax Liens	30.00	30.00
Warrant in Debt	30.00	30.00
Distress Seizure	35.00	35.00
90 Day Late Fee	30.00	30.00
Set off Fee	25.00	25.00