COUNTY ADMINISTRATOR'S MESSAGE

Local Roots, Global Reach
ISLE OF WIGHT
COUNTY, VIRGINIA

Local Roots, Global Reach

ISLE OF WIGHT COUNTY, VIRGINIA

The Honorable Board of Supervisors
Isle of Wight County, Virginia

Honorable Members of the Board:

I am pleased to submit the FY 2024-25 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 transparent and understandable to every citizen and addresses the basic responsibilities of local government.

The proposed FY 2024-25 budget will require an increase in the tax rate from **$.71 to $.76**. The personal property tax rate will remain at **$4.50**. One penny of real estate tax is expected to generate **$670,400**.

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

The General Fund operating budget totals **$104,987,352**. The largest source of these funds is from General Property taxes ($77.2 million) or 73.5% of the budget. The largest uses of County funds are for Education ($33.5 million, 31.9%), Public Safety ($17.2 million, 16.4%), and Debt Service ($12.9 million, 12.3%). A new item has been added this year to appropriate **$4 million** from Fund Balance and transfer those funds to our Capital Projects Fund for one-time capital needs. Another option is for the Board to consider a bank loan not to exceed **$10 million** for additional capital needs. Our goals include diversifying our revenue sources to become less dependent on residential property taxes and reducing debt service as a percentage of our expenditures.

Revenue Highlights

Real Property Taxes – Housing starts declined 22% in 2023. There were 211 housing starts in 2023 compared to 269 in 2022. A significant change in the type of housing is noted for 2023. For the first time, more condo/townhouses (139 units - 52%) were built than regular single-family homes (127 units - 48%).

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Commercial development and construction were basically non-existent in FY23 and represented just over 1% of the total new construction assessments. The forecast for FY25 includes increased new commercial construction which is estimated to represent over 5% of new construction assessments. A 3.1% increase in assessments is forecast for FY 25 with total value of $6,685,000,000 and revenue of $49,431,753 based on the proposed tax rate of $.76 and a collection rate of 97.3%.

Personal Property – Motor Vehicles – The value of used motor vehicles has levelled off in 2024 compared to the decline in values for 2023 according to J.D. Power. The Car Tax Relief percentage decreased from 37% to 33%. A 5% growth is forecast for FY 25 with revenue of $14,700,000 based on a 93.5% collection rate.

Machinery & Tools Tax – The Machinery and Tools category has experienced growth during the past three years. An increase of 5% over current revenues for the M&T tax is expected to generate revenue of $6,220,000.

Sales & Use Tax – The U.S. Supreme Court Case of *South Dakota v. Wayfair* ruled that states may charge sales tax on purchases made from out-of-state sellers. The 2019 Virginia General Assembly adopted legislation enabling the Commonwealth to collect sales tax on out-of-state sellers. This has resulted in an increase in sales tax to the state and localities. Online sales tax now represents nearly 36% of all retail sales for Isle of Wight County. An increase of 2.3% is forecast for the current fiscal year compared to last year. Based on this forecast next year's revenue will generate $4,400,000 which is an increase of $100,000 over the FY24 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 a result of the general reassessment of real estate in 2023 the county's sales ratio increased 26%. It is anticipated that the assessments will increase 33% in the next fiscal year which will result in revenue of $1,612,000.

Recordation and Wills Tax – The tax on recordation of real property has followed the real estate market and started to decline after increases over several years. After collecting $852,700 in FY22, we saw a decline to $586,902 in FY23. I am projecting $600,000 for FY25 which is a decrease of $100,000 over last year's budgeted amount.

Building Permits – Building permit fee revenue is a direct reflection of housing starts and construction activity throughout the County. $511,000 was received in FY23 and we expect to collect more than $500,000 in FY24. I am estimating $600,000 in FY25 which is an increase of $200,000 over last year due to increased building activity and a proposed increase in inspection fees.

Utilities Fund – Due to a 5% increase in the price of water from the Western Tidewater Water Authority, an 80-cent increase in the price/1000 gallons of water is proposed. This will result in a monthly increase of **$4.00** or 5% for the typical customer who uses 5000 gals/month.

Expenditure Highlights

Public Schools – An increase of $2,750,000 is proposed in local operating funds for the Isle of Wight County Public Schools. The local capital maintenance appropriation is proposed to increase from $250,000 to $500,000. $715,830 is included in debt service to finance $7.9 million in improvements at Smithfield High School and Windsor High School for enhanced Career & Technical Program options for students.

Public Safety – The budget continues the replacement schedule for Sheriff's Office vehicles by lease financing 7 new vehicles. Three new deputies for Court security are proposed in response to a request from the Circuit Court judges because of a 50% increase in the number of jury trials in the County.

Fire and Rescue Response – A new initiative is proposed in the Fire Rescue Department for Community Risk Reduction. The large warehouse fire in January 2024 exposed a critical deficiency in the County's ability to be proactive concerning life and safety. A new position has been included in the budget to start in January and begin the process of creating a Fire Prevention Bureau.

Public Works – The bulk of the increase in Public Works is a result of an adjustment in part-time salaries and overtime to catch up with salary increases over the last 2 years.

Debt Service – 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 FY25 will be $12.9 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 completed a new compensation study in FY23 which brought our salary ranges more in line with our neighboring localities. To maintain our competitiveness, I have included a 3.5% general wage increase for all full-time and part-time employees. I am also proposing that we raise our minimum wage to $13.50/hr.

The County Health Plan experienced a moderate year with a 6% increase in rates. We are continuing the same County/Employee cost sharing plan for health insurance established in FY20. We are also continuing the High Deductible Health Plan (with Health Savings Account) which was added last year. This plan has the potential to provide savings for employees and the County.

New Positions

Seven and 1/2 new full-time positions are proposed in the FY25 budget, Sheriff (3), Fire Rescue (1 ½), Parks and Recreation (1), Commissioner of Revenue (1), and Treasurer (1). In addition, I am also proposing to convert part-time positions into 3 full-time positions in Fire Rescue. This continues a program that we have had for several years to reduce our reliance on part-time employees due to the ongoing issue of them being held over at their regular job and not being available for shifts in our County. Funds have also been placed in the budget to overlap a position in Finance due to an upcoming retirement.

Fleet Upgrades

In addition to new vehicles for the Sheriff's department, a total of 7 other vehicles are proposed to replace aging or high mileage vehicles in the following departments: Public Works, Parks and Recreation, Economic Development, Community Development, Tourism and Fire Rescue.

Capital Budget

Consistent with the Board's adoption of the FY25-34 Capital Improvements Program, a Capital Budget of $14.5 million is included to move various capital projects forward. Significant capital expenditures include Parks & Recreation $450,000, Utilities $1.5 million, and Schools $12.5 million.

The Capital Budget is fully funded with proposed financing, General Fund transfer, and grants.

Acknowledgements

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

Sincerely,



Randy Keaton
County Administrator

FY25 Budget Highlights

Revenues:

- **$13,451,000 increase in overall budget:**
- **$4,000,000 increase –** Fund Balance
- **$3,067,000 increase** – Real Property Tax Increase
- **$1,200,000 increase** – Interest Revenue
- **$700,000 increase** – Real Property Taxes normal growth
- **$600,000 increase** – Personal Property Taxes
- **$555,000 increase** – Delinquent Taxes
- **$368,000 increase –** Comp Board
- **$291,000 increase –** M&T Tax
- **$200,000 increase** – Building Permits & Fees
- **$175,000 increase** – Utility Tax
- **$170,000 increase –** Tax penalties and interest
- **$159,000 increase** – Public Service taxes
- **$135,000 increase** – Business Equipment
- **$100,000 decrease** – County Tax on Record/Wills

Expenses:

- **$13,451,000 increase in overall budget:**
- **$4,000,000 increase –** Transfer to Capital Projects
- **$3,000,000 increase –** School System Operating
- **$1,000,000 increase –** Tax Relief (Veterans & Elderly)
- **$915,000 increase –** Transfer to Utilities
- **$895,000 increase –** New positions
- **$821,000 increase** – 3.5% cost of living
- **$715,000 increase –** Debt Service
- **$243,000 increase –** Health Insurance
- **$118,000 increase –** E911
- **$240,000 decrease** - Treasurer
- **$118,000 decrease –** Regional Jail
- **$100,000 decrease** – Economic Development Incentives

Notable Items:

3.5% salary increase for all employees.

$13.50 minimum wage

Sheriff's Department – 3 new Court deputies

County Departments – 4 ½ new employees

No new employees for Schools - $3 M increase is for 3% salary inc., Health Ins., contracted maintenance.

FY 2024-25 General Fund
Budget Summary

4/3/2024

	FY 2023-24	FY 2024-25	Difference	% Change	Significant Items
Board of Supervisors	$ 372,373	$ 401,814	$ 29,441	7.91%	
County Administration	531,119	565,241	34,122	6.42%	
County Attorney	496,743	459,177	(37,566)	-7.56%	decrease in legal fees
Human Resources	524,396	572,786	48,390	9.23%	Health & Wellness initiative
Commissioner of the Revenue	868,607	942,338	73,731	8.49%	
Assessment	178,500	161,100	(17,400)	-9.75%	2nd year of assessment
Treasurer	1,135,479	894,964	(240,515)	-21.18%	positions transferred to Utilities and Finance
Finance	895,930	1,033,028	137,098	15.30%	position transferred from Treasurer
Purchasing	177,831	230,143	52,312	29.42%	Open Gov Procurement software
Electoral Board/Registrar	545,968	584,497	38,529	7.06%	Presidential election this year
Court Programs	365,695	1,779,883	1,414,188	386.71%	more jurors & community corrections
Clerk of the Circuit Court	735,867	785,779	49,912	6.78%	
Commonwealth's Attorney	1,003,854	1,079,299	75,445	7.52%	
Sheriff	7,917,696	7,957,326	39,630	0.50%	
Animal Control	745,124	769,889	24,765	3.32%	
Fire Rescue	670,128	725,770	55,642	8.30%	3 year maintenance contract
Career Fire & Rescue Response	4,439,527	4,833,767	394,240	8.88%	PPE & health insurance changes
Volunteer Fire & Rescue Response	1,707,295	1,777,478	70,183	4.11%	
Western Tidewater Regional Jail	1,259,298	1,141,354	(117,944)	-9.37%	percentage of inmates reduction
Public Works - Administration	337,251	346,365	9,114	2.70%	
Public Works - Inspections	97,080	101,549	4,469	4.60%	
Public Works - Solid Waste	3,341,499	3,568,138	226,639	6.78%	PT salaries & fleet
Public Works - Bldg. & Grounds	1,718,525	1,777,868	59,343	3.45%	PT salaries & utilities
Public Works - Transportation	473,978	494,227	20,249	4.27%	
Parks & Recreation - Admin	278,936	310,696	31,760	11.39%	
Parks & Recreation - Programs	904,208	877,351	(26,857)	-2.97%	
Parks & Recreation - Grounds	1,102,287	1,209,947	107,660	9.77%	Health insurance & capital outlay
Blackwater Regional Library	1,046,756	1,088,844	42,088	4.02%	
Community Development	1,086,051	1,210,313	124,262	11.44%	Professional services for Comp Plan
Inspections	829,428	865,275	35,847	4.32%	
Economic Development	808,393	715,424	(92,969)	-11.50%	decrease in econ dev incentives
Tourism	649,509	674,270	24,761	3.81%	
Markets	79,000	75,445	(3,555)	-4.50%	
Communications	140,639	150,876	10,237	7.28%	
Cooperative Extension	78,934	83,828	4,894	6.20%	
Non-Departmental	4,243,305	6,693,303	2,449,998	57.74%	Tax relief & new positions
Schools	30,459,069	33,459,069	3,000,000	9.85%	3% salary inc, Health ins., and contracted maint
Transfer to Other Funds	8,232,903	12,782,469	4,549,566	55.26%	Transfer $4 million from FB to Capital Projects
Debt Service	12,158,396	12,874,349	715,953	5.89%	
Governmental Organizations	2,131,490	2,102,801	(28,689)	-1.35%	
Non-Profit Organizations	374,209	379,312	5,103	1.36%	
Contingency	392,838	450,000	57,162	14.55%	
Total	**$ 95,536,114**	**$ 108,987,352**	**$ 13,451,238**	**14.08%**	
Revenues		**$ 105,920,117**			
Needed		**$ 3,067,235**			
$670,400 per penny					
Total		$ 3,067,235	$ 4.58	tax increase	
5 cents tax increase		$ 3,355,753			
		$ 288,518			

General Fund

Revenues

Isle of Wight County
Proposed FY 2024-25 Operating Budget
General Fund Revenues

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025 Requested	FY 2025* Proposed	PCT* Change
REAL PROPERTY TAXES								
Real Estate - Current	$	41,420,000	39,861,581	45,302,592	45,302,592	55,744,307	49,144,235	8.48%
Real Estate - Delinquent		950,000	722,237	750,000	750,000	750,000	750,000	0.00%
Public Service Property		1,402,000	1,462,882	1,350,000	1,350,000	1,509,000	1,612,000	19.41%
Personal Property- Current		13,500,000	13,353,640	14,100,000	14,100,000	14,700,000	14,700,000	4.26%
Personal Property- Delinquent		500,000	1,278,647	750,000	750,000	1,300,000	1,300,000	73.33%
Mobile Home Tax - Current		160,000	154,314	170,000	170,000	155,000	155,000	-8.82%
Mob. Home Tax -- Delinquent		5,000	23,964	15,000	15,000	20,000	20,000	33.33%
Boat/Airplane Tax - Current		120,000	112,712	125,000	125,000	130,000	130,000	4.00%
Boat/Airplane Tax - Delinquent		5,000	15,167	15,000	15,000	15,000	15,000	0.00%
Machinery & Tools -Current & Delinquent		5,140,000	(349,385)	5,929,000	5,929,000	6,220,000	6,220,000	4.91%
Equipment-Current		1,775,000	1,773,734	2,150,000	2,150,000	2,285,000	2,285,000	6.28%
Equipment-Delinquent		-	(6,262)	-	-	-	-	0.00%
Penalty		400,000	601,420	450,000	450,000	550,000	550,000	22.22%
Interest		170,000	261,995	180,000	180,000	250,000	250,000	38.89%
Total Real Property Taxes	$	65,547,000	59,266,648	71,286,592	71,286,592	83,628,307	77,131,235	8.20%
OTHER LOCAL TAXES								
Local Sales & Use	$	4,000,000	4,182,782	4,300,000	4,300,000	4,300,000	4,400,000	2.33%
Consumer Utility Tax		900,000	1,192,880	1,000,000	1,000,000	1,175,000	1,175,000	17.50%
Consumption Tax		120,000	143,604	140,000	140,000	140,000	140,000	0.00%
Business License Tax		915,000	1,205,887	1,200,000	1,200,000	1,200,000	1,200,000	0.00%
Motor Vehicles License Current		1,090,000	741,649	1,100,000	1,100,000	1,100,000	1,100,000	0.00%
Motor Vehicle Licenses-Delinquent		40,000	273,688	60,000	60,000	60,000	60,000	0.00%
Penalty - Taxes		7,000	8,732	7,000	7,000	7,000	7,000	0.00%
Interest - Taxes		2,000	4,784	2,000	2,000	4,000	4,000	100.00%
Taxes on Record/Wills-Local		850,000	586,902	700,000	700,000	600,000	600,000	-14.29%
Lodging Tax		84,000	93,247	85,000	85,000	90,000	90,000	5.88%
Meals Tax		675,000	758,692	725,000	725,000	760,000	760,000	4.83%
Communications Sales & Use Tax		600,000	500,183	450,000	450,000	480,000	480,000	6.67%
Bank Stock Tax		12,000	16,290	12,000	12,000	15,000	15,000	25.00%
Total Other Property Taxes	$	9,295,000	9,709,322	9,781,000	9,781,000	9,931,000	10,031,000	2.56%
PERMITS, FEES & LICENSES								
Animal License	$	40,000	30,876	35,000	35,000	35,000	35,000	0.00%
Land Use Application Fees		-	100	-	-	-	-	0.00%
Land Transfer Fees		1,000	1,352	1,000	1,000	1,000	1,000	0.00%
Inspections Technology Fee		20,000	22,480	20,000	20,000	20,000	20,000	0.00%
Zoning Use & Subdiv Ord Fee		75,000	79,540	75,000	75,000	75,000	75,000	0.00%
Building & Misc Permits & Fees		550,000	511,286	400,000	400,000	500,000	600,000	50.00%
Solid Waste Franchise Fee		30,000	41,194	40,000	40,000	40,000	40,000	0.00%
Concealed Weapon Permit Fee		40,000	37,490	40,000	40,000	40,000	40,000	0.00%
Total Permits, Fees & Licenses	$	756,000	724,317	611,000	611,000	711,000	811,000	32.73%

Isle of Wight County
Proposed FY 2024-25 Operating Budget
General Fund Revenues

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025 Requested	FY 2025* Proposed	PCT* Change
FINES & FORFEITURES								
Court Fines and Forfeitures	$	75,000	86,136	75,000	75,000	85,000	85,000	13.33%
Interest - Court Fine & Forft		4,000	5,399	4,000	4,000	4,500	4,500	12.50%
County Code Violations		10,000	2,946	5,000	5,000	5,000	5,000	0.00%
Electronic Summons Assessment		-	8,618	-	-	10,000	10,000	100.00%
Total Fines & Forfeitures	$	89,000	103,099	84,000	84,000	104,500	104,500	24.40%
REVENUE FROM USE								
Interest Revenue	$	100,000	1,430,231	500,000	500,000	1,700,000	1,700,000	240.00%
Property Rental		185,000	143,121	185,000	185,000	175,000	175,000	-5.41%
Lease Revenue		-	170,282	-	-	-	-	0.00%
Unrealized Gain on Investment		-	(216,307)	-	-	-	-	0.00%
Total Revenue from Use	$	285,000	1,527,327	685,000	685,000	1,875,000	1,875,000	173.72%
CHARGES FOR SERVICES								
Set Off Collection Fees	$	75,000	148,943	100,000	100,000	100,000	100,000	0.00%
Finance Administration Fee		1,000	575	1,000	1,000	500	500	-50.00%
Court Security Fee		80,000	103,112	85,000	85,000	100,000	100,000	17.65%
Sheriff's Fee		2,000	2,205	2,000	2,000	2,000	2,000	0.00%
Sheriff Extradition Revenue		4,000	2,526	2,000	2,000	2,000	2,000	0.00%
Law Library Fees		8,000	9,159	6,000	6,000	9,000	9,000	50.00%
Building Const Court Fees		15,000	12,534	12,000	12,000	12,000	12,000	0.00%
Courthouse Construction Fees		20,000	21,673	18,000	18,000	20,000	20,000	11.11%
Reimb for Court Appointed Atty		2,000	3,107	2,000	2,000	2,000	2,000	0.00%
Commonwealth Attorney's Fees		3,000	2,291	3,000	3,000	3,000	3,000	0.00%
Criminal Check & Incident Rpt		1,000	-	1,000	1,000	-	-	-100.00%
Fingerprinting		1,000	860	1,000	1,000	1,000	1,000	0.00%
Animal Adoption Fees		30,000	13,696	25,000	25,000	15,000	15,000	-40.00%
Impound Fees		1,000	470	1,000	1,000	1,000	1,000	0.00%
Quarantine Fees		-	1,200	-	-	-	-	0.00%
Kennel Fees		-	425	-	-	-	-	0.00%
Miscellaneous Charges		-	1,613	-	-	-	-	0.00%
EMS Revenue Recovery		1,000,000	952,978	1,100,000	1,100,000	1,100,000	1,100,000	0.00%
EMS Records Request Fee		-	1,617	-	-	-	-	0.00%
P&R Facility Rentals		-	150	-	-	-	-	0.00%
Treasurer Admin SC		-	50	-	-	-	-	0.00%
Treasurer Admin Fees		175,000	220,404	200,000	200,000	200,000	200,000	0.00%
DMV Hold Administration Fee		25,000	25,846	40,000	40,000	25,000	25,000	-37.50%
Surry County EMS		-	102,709	-	-	-	-	0.00%
Camps		104,500	65,710	102,000	102,000	85,700	85,700	-15.98%
Special Events Fee		2,000	3,001	1,500	1,500	2,000	2,000	33.33%
Athletics		53,935	59,303	65,264	65,264	68,550	68,550	5.03%
Instructor Classes		15,700	4,558	5,000	5,000	10,000	10,000	100.00%
Recreation		38,720	53,905	60,000	60,000	55,200	55,200	-8.00%
Senior Adult Programming		16,492	10,876	27,600	27,600	28,045	28,045	1.61%
Tyler's Beach Docking		-	3,860	500	500	500	500	0.00%
Windsor Center Fees		2,592	1,445	1,200	1,200	5,815	5,815	384.58%
Tourism Special Events		1,000	-	1,000	1,000	-	-	-100.00%
Tourism		8,080	22,313	15,000	15,000	15,000	15,000	0.00%
Total Charges for Services	$	1,686,019	$ 1,853,111	$ 1,878,064	$ 1,878,064	$ 1,863,310	$ 1,863,310	-0.79%

Isle of Wight County
Proposed FY 2024-25 Operating Budget
General Fund Revenues

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025 Requested	FY 2025* Proposed	PCT* Change
RECOVERED COST								
Borrow Pit Contribution	$	50,000	40,392	50,000	50,000	40,000	40,000	-20.00%
Insurance Reimbursements		118,003	113,354	50,000	67,538	50,000	50,000	-25.97%
Smfd Recovered Cost		286,603	288,912	314,005	314,005	326,635	366,635	16.76%
Sale of Recyclables		80,000	92,388	80,000	80,000	90,000	90,000	12.50%
Other Recovered Costs		-	54,109	200,000	1,569,587	1,568,052	1,568,052	0.00%
Smithfield Debt Service		51,453	48,687	-	-	-	-	0.00%
Salty Southern Route		5,500	6,250	5,500	8,704	6,000	6,000	-31.07%
Total Recovered Cost	$	591,559	$ 644,092	$ 699,505	$ 2,089,834	$ 2,080,687	$ 2,120,687	1.48%
MISCELLANEOUS								
DSS Indirect Cost Allocation	$	398,242	249,775	414,626	414,626	331,207	331,207	-20.12%
Gifts and Donations		500	-	-	-	-	-	0.00%
Sale of Property		-	107,916	-	-	-	-	0.00%
Sale of Photocopies / Maps		-	10,706	-	-	-	-	0.00%
Miscellaneous		20,000	187,946	20,000	60,147	100,000	20,000	-66.75%
Surplus Proceeds		20,000	102,587	40,000	60,400	40,000	40,000	-33.77%
School Meal Debt Collections		-	290	-	-	-	-	0.00%
P-Card Rebate		30,000	31,275	30,000	30,000	30,000	30,000	0.00%
E-payables Rebate		5,000	2,538	5,000	5,000	5,000	5,000	0.00%
PU Indirect Cost		247,027	247,027	227,414	227,414	112,383	112,383	-50.58%
SW Indirect Cost		74,294	74,294	80,700	80,700	52,318	52,318	-35.17%
Market Fees		34,327	33,538	37,500	40,382	37,500	37,500	-7.14%
Market Sponsors		6,900	9,700	8,500	8,500	8,500	6,945	-18.29%
Vintage Market		59,302	31,212	33,000	34,415	30,000	30,000	-12.83%
2011 QSCB Federal Tax Credit		337,500	319,580	318,263	318,263	318,263	318,263	0.00%
Total Miscellaneous	$	1,233,092	$ 1,408,384	$ 1,215,003	$ 1,279,847	$ 1,065,171	$ 983,616	-23.15%
NON-CATEGORICAL AID								
Auto Rental Tax	$	50,000	56,787	50,000	50,000	50,000	50,000	0.00%
Rolling Stock Tax		42,000	40,828	42,000	42,000	42,000	42,000	0.00%
Mobile Home Titling Tax		45,000	115,528	80,000	80,000	80,000	80,000	0.00%
Grantor's Tax		200,000	166,369	200,000	200,000	200,000	200,000	0.00%
State PPTR		5,115,890	5,115,890	5,115,890	5,115,890	5,115,890	5,115,890	0.00%
Total Non-categorical Aid	$	5,452,890	5,495,403	5,487,890	5,487,890	5,487,890	5,487,890	0.00%
CATEGORICAL AID								
Comonwealth Attorney Shared Expenses	$	421,529	450,805	475,166	475,166	537,111	537,111	13.04%
Sheriff Shared Expenses		1,416,259	1,482,788	1,532,467	1,532,467	1,713,640	1,713,640	11.82%
Commissioner Shared Expenses		158,295	163,838	172,844	172,844	229,104	229,104	32.55%
Treasurer Shared Expenses		140,162	139,182	153,257	153,257	196,445	196,445	28.18%
Registrar/Electoral Brd Shrd Ex		58,290	74,731	58,290	58,290	74,000	75,000	28.67%
Clerk of Circuit Court Shrd Ex		300,407	343,309	325,855	325,855	350,663	350,663	7.61%
Technology Trust Funds		41,310	78,483	22,698	22,698	21,130	23,000	1.33%
Total Categorical Aid	$	2,536,252	2,733,136	2,740,577	2,740,577	3,122,093	3,124,963	14.03%
REVENUE FROM THE COMMONWEALTH								
Fire Prevention Program	$	109,639	127,874	109,639	135,401	123,000	123,000	-9.16%
Four for Life		40,000	43,178	36,127	91,364	42,734	42,734	-53.23%
Total Revenue from the Commonwealth	$	149,639	171,052	145,766	226,764	165,734	165,734	-26.91%

Isle of Wight County
Proposed FY 2024-25 Operating Budget
General Fund Revenues

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025 Requested	FY 2025* Proposed	PCT* Change
REVENUE FROM THE FEDERAL GOVERNMENT								
Federal Grant Revenue	$	-	51,926	-	-	-	-	0.00%
Total Federal Revenue	$	-	51,926	-	-	-	-	0.00%
OTHER FINANCING SOURCES								
Lease Proceeds	$	540,000	525,000	598,800	598,800	990,000	965,500	61.24%
Lease Obligation Issued		-	118,963	-	-	-	-	0.00%
SBITA Obligation Issued		-	227,903	-	-	-	-	0.00%
Transfer from Grants Fund		-	-	322,917	324,741	322,917	322,917	-0.56%
Appropriated Fund Balance		9,973,605	-	-	308,750	-	4,000,000	1195.55%
Committed Fund Balance		83,576	-	-	-	-	-	0.00%
Transfer from Debt Service		924,012	924,012	-	-	-	-	0.00%
Assigned Fund Balance		1,201,828	-	-	1,038,222	-	-	-100.00%
Transfer from Assigned FB		276,336	-	-	-	-	-	0.00%
Total Other Financing Sources	$	12,999,356	1,795,879	921,717	2,270,513	1,312,917	5,288,417	132.92%
TOTAL GENERAL FUND REVENUES	**$**	**100,620,807**	**85,483,695**	**95,536,114**	**98,421,081**	**111,347,609**	**108,987,352**	**10.74%**

General Fund
Expenditure Summary



Isle of Wight County
Proposed FY 2024-25 Operating Budget
General Fund
Expenditure Summary

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025 Requested	FY 2025* Proposed	PCT* Change
GENERAL ADMINISTRATION								
Board of Supervisors	$	351,144	345,710	372,373	373,450	379,378	401,814	7.60%
County Administration		508,596	502,201	531,119	532,869	565,241	565,241	6.08%
County Attorney		684,349	360,878	496,743	496,878	459,177	459,177	-7.59%
Human Resources		451,926	418,934	524,396	545,239	572,786	572,786	5.05%
Voter Registration		385,749	368,937	545,968	547,021	584,497	584,497	6.85%
Total General Administration	$	2,381,764	1,996,660	2,470,599	2,495,457	2,561,079	2,583,515	3.53%
FINANCIAL ADMINISTRATION								
Commissioner of the Revenue	$	859,954	796,755	868,607	881,353	942,338	942,338	6.92%
Assessment		575,520	446,281	178,500	179,030	161,100	161,100	-10.02%
Treasurer		1,018,538	944,821	1,135,479	968,277	894,964	894,964	-7.57%
Budget & Finance		944,010	876,199	895,930	961,716	1,033,028	1,033,028	7.42%
Purchasing		170,407	80,343	177,831	165,435	230,143	230,143	39.11%
Total Financial Administration	$	3,568,429	3,144,399	3,256,347	3,155,811	3,261,573	3,261,573	3.35%
JUDICIAL								
Circuit Court Judges	$	102,887	101,695	99,400	115,011	123,186	123,186	7.11%
General District Court		28,601	23,470	29,612	30,398	66,193	36,193	19.06%
Fifth District Community Corrections Program		18,614	14,642	20,316	20,316	35,713	35,713	75.79%
Juvenile and Domestic Relations Court		12,772	8,557	12,902	12,902	13,102	13,102	1.55%
Juvenile Accountability Program		2,500	0	2,500	2,500	2,500	2,500	0.00%
Court Services Unit		250,341	221,287	200,965	1,570,552	1,569,189	1,569,189	-0.09%
Clerk of the Circuit Court		781,922	741,268	735,867	740,499	785,694	785,779	6.11%
Commonwealth's Attorney		916,005	909,203	1,003,854	1,008,987	1,096,699	1,079,299	6.97%
Total Judicial	$	2,113,642	2,020,123	2,105,416	3,501,165	3,692,276	3,644,961	4.11%
PUBLIC SAFETY								
Sheriff - Administration & Public Safety Officers	$	7,129,197	7,163,149	7,917,696	8,061,892	7,968,226	7,957,326	-1.30%
Sheriff - Animal Control		647,278	566,782	745,124	746,138	779,889	769,889	3.18%
Fire and Rescue Response		4,188,295	4,105,634	4,439,527	4,695,130	4,833,767	4,833,767	2.95%
Fire & Rescue - Station Services		1,591,434	1,562,332	1,707,295	1,733,057	1,902,258	1,777,478	2.56%
Fire & Rescue - Emergency Mgt & Billing		584,549	580,398	670,128	673,893	725,770	725,770	7.70%
Western Tidewater Regional Jail		1,293,333	1,293,333	1,259,298	1,259,298	1,141,354	1,141,354	-9.37%
Total Public Safety	$	15,434,086	15,271,628	16,739,068	17,169,408	17,351,264	17,205,584	0.21%
PUBLIC WORKS								
Public Works - Administration	$	330,828	317,747	337,251	339,118	346,365	346,365	2.14%
Public Works - Transportation		463,723	362,909	473,978	529,252	494,227	494,227	-6.62%
Public Works - Refuse Collection & Disposal		3,331,352	3,093,180	3,341,499	3,397,466	3,684,197	3,568,138	5.02%
Public Works - Building Maintenance		1,726,371	1,681,438	1,718,525	1,729,691	1,839,447	1,777,868	2.79%
Public Works - Capital Programs and Inspections		106,005	105,746	97,080	97,322	101,549	101,549	4.34%
Total Public Works	$	5,958,279	5,561,020	5,968,333	6,092,849	6,465,785	6,288,147	3.21%

Isle of Wight County
Proposed FY 2024-25 Operating Budget
General Fund
Expenditure Summary

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025 Requested	FY 2025* Proposed	PCT* Change
HEALTH & WELFARE								
Western Tidewater Health District	$	575,000	575,000	580,000	580,000	580,000	580,000	0.00%
Western Tidewater Community Service Board		289,214	289,214	297,890	297,890	310,336	310,336	4.18%
Total Health & Welfare	$	864,214	864,214	877,890	877,890	890,336	890,336	1.42%
EDUCATION								
Local Support	$	27,144,755	27,144,755	30,209,069	30,209,069	36,025,201	32,959,069	9.10%
School Capital Maintenance		234,272	234,272	250,000	250,000	3,762,241	500,000	100.00%
Total Education	$	27,379,027	27,379,027	30,459,069	30,459,069	39,787,442	33,459,069	9.85%
PARKS, RECREATION, GROUNDS & CULTURAL								
Parks and Recreation - Administration	$	292,636	258,410	278,936	295,266	310,696	310,696	5.23%
Parks and Recreation - Gateways, and Grounds		1,032,455	925,959	1,102,287	1,121,184	1,239,947	1,209,947	7.92%
Parks and Recreation - Programs		801,915	657,540	904,208	890,374	877,351	877,351	-1.46%
Blackwater Regional Library - Local Support		962,508	959,298	1,046,756	1,046,756	1,088,844	1,088,844	4.02%
Total Parks, Recreation, Grounds & Cultural	$	3,089,514	2,801,207	3,332,187	3,353,580	3,516,838	3,486,838	3.97%
COMMUNITY DEVELOPMENT								
Planning and Zoning	$	944,652	802,992	1,086,051	1,112,744	1,290,313	1,210,313	8.77%
Inspections		856,856	820,788	829,428	834,625	865,275	865,275	3.67%
Economic Development		1,357,846	527,669	808,393	1,586,401	715,424	715,424	-54.90%
Tourism		615,461	603,527	649,509	655,083	674,270	674,270	2.93%
Markets		104,359	73,035	79,000	83,297	75,445	75,445	-9.43%
Communications		138,226	120,682	140,639	142,232	150,876	150,876	6.08%
Virginia Coop Ext - Local Support		75,620	73,097	78,934	78,934	83,828	83,828	6.20%
Total Community Development	$	4,093,020	3,021,789	3,671,954	4,493,316	3,855,431	3,775,431	-15.98%
OTHER PUBLIC SERVICES								
Local and Regional Organizations	$	1,613,847	1,359,412	1,627,809	1,627,809	1,660,277	1,591,777	-2.21%
Total Other Public Services	$	1,613,847	1,359,412	1,627,809	1,627,809	1,660,277	1,591,777	-2.21%
DEBT SERVICE								
Debt Service	$	12,790,617	12,828,059	12,158,396	12,488,896	12,874,349	12,874,349	3.09%
Total Debt Service	$	12,790,617	12,828,059	12,158,396	12,488,896	12,874,349	12,874,349	3.09%
NON-DEPARTMENTAL								
Non-Departmental Expenses	$	10,666,103	3,678,845	2,651,020	2,245,068	5,798,159	5,008,800	123.10%
Internal Service Charges		1,775,766	1,734,328	1,985,123	1,985,123	2,134,213	2,134,503	7.52%
Transfer to Other Funds		8,892,500	7,823,972	8,232,903	8,475,641	10,734,416	12,782,469	50.81%
Total Non-Departmental	$	21,334,369	13,237,145	12,869,046	12,705,832	18,666,788	19,925,772	56.82%
TOTAL GENERAL FUND EXPENDITURES	**$**	**100,620,807**	**89,484,683**	**95,536,114**	**98,421,081**	**114,583,438**	**108,987,352**	**10.74%**

Isle of Wight County
Proposed FY 2024-25 Operating Budget
General Fund Expenditures

BOARD OF SUPERVISORS

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025 Requested	FY 2025* Proposed	PCT* Change
Salaries and Wages	$	69,860	69,860	72,615	73,615	76,156	76,156	3.45%
Board Salaries		61,812	61,812	64,000	64,000	67,979	67,979	6.22%
FICA (SS & Medicare)		9,997	9,687	10,452	10,529	11,027	11,027	4.73%
VRS - Retirement Benefits		8,009	8,008	8,446	8,446	8,147	8,147	-3.54%
Hospital/Medical Plans		29,923	27,409	25,959	25,959	27,516	49,952	92.43%
Group Life Insurance		923	923	974	974	956	956	-1.85%
Professional Services		73,684	72,660	97,830	97,830	90,000	90,000	-8.00%
Software License/Maintenance		41,645	40,866	42,000	42,000	42,000	42,000	0.00%
Advertising Services		30,068	30,067	24,500	24,500	24,500	24,500	0.00%
Postage		161	160	150	150	150	150	0.00%
Telephone (Voice And Fax)		610	534	612	612	612	612	0.00%
Travel & Training		8,093	8,093	7,500	7,500	12,500	12,500	66.67%
Operating Expenses		5,800	5,799	7,500	7,500	7,500	7,500	0.00%
Dues & Association Memberships		9,585	8,857	9,585	9,585	9,585	9,585	0.00%
Office Supplies		974	974	250	250	750	750	200.00%
Total Operating Expenditures	$	351,144	345,710	372,373	373,450	379,378	401,814	7.60%

COUNTY ADMINISTRATOR

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025 Requested	FY 2025* Proposed	PCT* Change
Salaries and Wages	$	362,201	359,327	379,189	380,564	400,049	400,049	5.12%
FICA (SS & Medicare)		27,709	24,595	29,008	29,113	30,604	30,604	5.12%
VRS - Retirement Benefits		43,815	43,752	45,801	45,801	54,615	54,615	19.24%
Hospital/Medical Plans		41,268	41,268	41,796	41,796	44,307	44,307	6.01%
Group Life Insurance		4,854	4,854	5,082	5,082	5,343	5,343	5.14%
Deferred Comp		12,632	12,632	12,630	12,900	12,900	12,900	0.00%
Postage		150	97	150	150	150	150	0.00%
Telephone (Voice and Fax)		1,435	1,249	1,375	1,375	1,435	1,435	4.36%
Travel & Training		5,351	5,351	6,000	6,000	6,000	6,000	0.00%
Dues & Assoc Memberships		3,888	3,888	4,400	4,400	4,400	4,400	0.00%
Office Supplies		1,355	1,300	1,750	1,750	1,500	1,500	-14.29%
Copier Lease		2,738	2,672	2,738	2,738	2,738	2,738	0.00%
Copier Service/Supply Contract		1,200	1,151	1,200	1,200	1,200	1,200	0.00%
Capital Lease Interest		-	65	-	-	-	-	0.00%
Total Operating Expenditures	$	508,596	502,201	531,119	532,869	565,241	565,241	6.08%

Isle of Wight County
Proposed FY 2024-25 Operating Budget
General Fund Expenditures

COUNTY ATTORNEY

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025 Requested	FY 2025* Proposed	PCT* Change
Salaries and Wages	$	181,594	177,220	190,358	190,483	213,652	213,652	12.16%
FICA (SS & Medicare)		13,892	12,955	14,563	14,573	16,345	16,345	12.16%
VRS - Retirement Benefits		22,467	22,452	23,533	23,533	32,306	32,306	37.28%
Hospital/Medical Plans		29,029	29,029	29,523	29,523	31,298	31,298	6.01%
Group Life Insurance		2,434	2,434	2,551	2,551	2,862	2,862	12.19%
Deferred Comp		8,368	8,368	10,911	10,911	12,410	12,410	13.74%
Professional Services		375,000	88,607	175,000	175,000	100,000	100,000	-42.86%
Contracted Services		25,000	0	25,000	25,000	25,000	25,000	0.00%
Postage		300	257	300	300	300	300	0.00%
Telephone (Voice and Fax)		536	450	536	536	536	536	0.00%
Travel & Training		3,761	782	2,500	2,500	2,500	2,500	0.00%
Dues & Association Memberships		2,000	1,371	2,000	2,000	2,000	2,000	0.00%
Office Supplies		1,500	542	1,500	1,500	1,500	1,500	0.00%
Copier Lease		2,268	2,214	2,268	2,268	2,268	2,268	0.00%
Copier Service/Supply Contract		1,200	1,147	1,200	1,200	1,200	1,200	0.00%
Books/Subscriptions		15,000	12,996	15,000	15,000	15,000	15,000	0.00%
Capital Lease Interest		-	54	-	-	-	-	0.00%
Total Operating Expenditures	$	684,349	360,878	496,743	496,878	459,177	459,177	-7.59%

HUMAN RESOURCES

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025 Requested	FY 2025* Proposed	PCT* Change
Salaries and Wages	$	248,058	246,731	289,379	289,979	300,107	300,107	3.49%
FICA (SS & Medicare)		19,267	18,267	22,137	22,183	22,959	22,959	3.50%
VRS - Retirement Benefits		30,012	28,740	34,473	34,473	38,457	38,457	11.56%
Hospital/Medical Plans		32,868	32,867	38,663	38,940	41,083	41,083	5.50%
Group Life Insurance		3,375	3,254	3,878	3,878	4,014	4,014	3.51%
Deferred Comp		1,400	1,400	1,680	2,400	2,400	2,400	0.00%
Tuition Reimbursement		5,849	5,849	7,000	7,000	7,000	7,000	0.00%
Uniforms Taxable		-	-	-	238	-	-	-100.00%
Professional Services		48,250	29,998	47,500	50,700	53,080	53,080	4.69%
Advertising Services		1,853	1,409	18,500	18,500	18,500	18,500	0.00%
Postage		350	204	350	350	350	350	0.00%
Telephone (Voice and Fax)		1,556	1,342	1,736	1,736	1,736	1,736	0.00%
Emp Service Awards & Recognition		34,100	25,945	34,500	34,500	34,500	34,500	0.00%
Health & Wellness		-	-	-	16,000	19,000	19,000	18.75%
Travel & Training		5,247	5,267	6,400	6,162	11,400	11,400	85.00%
Operating Expenses		15,712	15,711	15,000	15,000	15,000	15,000	0.00%
Dues & Association Membership		1,200	849	1,000	1,000	1,000	1,000	0.00%
Office Supplies		2,600	872	2,200	2,200	2,200	2,200	0.00%
Books/ Subscriptions		229	229	-	-	-	-	0.00%
Total Operating Expenditures	$	451,926	418,934	524,396	545,239	572,786	572,786	5.05%

Isle of Wight County
Proposed FY 2024-25 Operating Budget
General Fund Expenditures

COMMISSIONER OF REVENUE

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025 Requested	FY 2025* Proposed	PCT* Change
Salaries and Wages	$	557,443	531,448	568,802	571,302	586,829	586,829	2.72%
FICA (SS & Medicare)		42,645	39,181	43,514	43,705	44,893	44,893	2.72%
VRS - Retirement Benefits		66,380	60,839	68,189	68,189	81,009	81,009	18.80%
Hospital/Medical Plans		137,776	115,362	127,681	127,681	154,933	154,933	21.34%
Group Life Insurance		7,470	6,868	7,623	7,623	7,831	7,831	2.73%
Deferred Comp		4,200	2,835	2,940	4,995	5,400	5,400	8.11%
Maintenance Service Contracts		6,764	6,763	7,500	7,650	8,800	8,800	15.03%
Postage		6,000	5,085	6,900	6,900	8,000	8,000	15.94%
Telephone (Voice and Fax)		1,355	1,333	1,123	1,123	1,908	1,908	69.90%
Travel & Training		5,400	5,066	7,000	7,000	7,000	7,000	0.00%
Dues & Association Memberships		1,000	880	1,000	1,000	1,000	1,000	0.00%
Office Supplies		6,236	5,658	6,800	6,650	7,200	7,200	8.27%
Copier Lease		2,335	2,279	2,335	2,335	2,335	2,335	0.00%
Copier Service/Supply Contract		1,200	1,161	1,200	1,200	1,200	1,200	0.00%
Books/Subscriptions		13,750	11,940	16,000	24,000	24,000	24,000	0.00%
Capital Lease Interest		-	56	-	-	-	-	0.00%
Total Operating Expenditures	$	859,954	796,755	868,607	881,353	942,338	942,338	6.92%

REAL ESTATE ASSESSMENT

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025 Requested	FY 2025* Proposed	PCT* Change
Compensation	$	-	-	12,500	12,500	-	-	-100.00%
Professional Services		473,180	444,510	28,000	28,530	28,000	28,000	-1.86%
Advertising Services		-	-	5,000	5,000	500	500	-90.00%
Postage		1,040	852	600	600	600	600	0.00%
Travel & Training		700	582	1,200	1,200	1,200	1,200	0.00%
Office Supplies		600	337	1,200	1,200	800	800	-33.33%
Reassessment Reserve		100,000	-	130,000	130,000	130,000	130,000	0.00%
Total Operating Expenditures	$	575,520	446,281	178,500	179,030	161,100	161,100	-10.02%

Isle of Wight County
Proposed FY 2024-25 Operating Budget
General Fund Expenditures

TREASURER

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025 Requested	FY 2025* Proposed	PCT* Change
Salaries and Wages	$	501,065	485,633	581,055	461,938	399,700	399,700	-13.47%
Overtime		5,100	4,806	-	5,000	1,553	1,553	-68.94%
Part-Time Salaries		63,097	63,097	44,558	54,058	46,118	46,118	-14.69%
FICA (SS & Medicare)		42,933	40,450	47,860	39,857	34,224	34,224	-14.13%
VRS - Retirement Benefits		62,352	56,836	68,945	56,019	55,110	55,110	-1.62%
Hospital/Medical Plans		104,857	98,128	132,126	99,716	109,695	109,695	10.01%
Group Life Insurance		6,951	6,447	7,787	6,368	5,336	5,336	-16.21%
Deferred Comp		2,940	2,534	3,360	3,533	2,820	2,820	-20.18%
Bank Fees		16,915	218	50,000	50,000	50,000	50,000	0.00%
Maintenance Service Contracts		5,800	2,386	5,800	5,800	5,800	5,800	0.00%
Advertising Services		2,735	1,027	3,290	3,290	3,290	3,290	0.00%
DMV Stop Program Fees		48,000	32,000	48,000	48,000	45,000	45,000	-6.25%
Postage		96,762	96,761	98,000	98,000	98,000	98,000	0.00%
Telephone (Voice and Fax)		2,154	2,070	1,963	1,963	2,083	2,083	6.11%
Lease/Rental of Equipment		2,226	2,103	3,200	3,200	3,200	3,200	0.00%
Travel & Training		1,725	1,725	5,000	5,000	5,000	5,000	0.00%
Operating Expenses		500	-	500	500	-	-	-100.00%
Due & Association Membership		2,000	582	2,000	2,000	1,000	1,000	-50.00%
Office Supplies		43,391	41,195	25,000	17,000	20,000	20,000	17.65%
Copier Lease		2,335	2,279	2,335	2,335	2,335	2,335	0.00%
Copier Service/Supply Contract		1,200	1,185	1,200	1,200	1,200	1,200	0.00%
Items for Resale		3,500	3,180	3,500	3,500	3,500	3,500	0.00%
Capital Lease Interest		-	178	-	-	-	-	0.00%
Total Operating Expenditures	$	1,018,538	944,821	1,135,479	968,277	894,964	894,964	-7.57%

BUDGET & FINANCE

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025 Requested	FY 2025* Proposed	PCT* Change
Salaries and Wages	$	557,992	557,992	580,758	627,934	682,878	682,878	8.75%
Overtime		206	206	-	411	-	-	-100.00%
FICA (SS & Medicare)		42,205	41,210	44,428	48,037	52,280	52,280	8.83%
VRS - Retirement Benefits		66,559	65,873	69,866	74,338	90,236	90,236	21.39%
Hospital/Medical Plans		104,857	98,035	102,073	110,299	118,269	118,269	7.23%
Group Life Insurance		7,393	7,339	7,783	8,295	9,124	9,124	9.99%
Deferred Comp		2,100	1,820	2,520	3,900	4,200	4,200	7.69%
Professional Services		66,930	16,454	58,230	24,105	16,530	16,530	-31.43%
Postage		3,500	3,328	3,500	3,500	3,500	3,500	0.00%
Telephone (Voice and Fax)		1,706	1,615	1,869	1,869	1,483	1,483	-20.65%
Travel & Training		9,965	3,755	15,000	14,975	9,975	9,975	-33.39%
Dues & Association Memberships		1,919	1,919	780	805	1,305	1,305	62.11%
Office Supplies		4,953	3,462	5,000	5,000	5,000	5,000	0.00%
Copier Lease		2,423	2,365	2,423	2,423	2,423	2,423	0.00%
Copier Service/Supply Contract		1,200	1,169	1,200	1,200	1,200	1,200	0.00%
SaaS/SBITA Short Term		-	-	-	34,125	34,125	34,125	0.00%
Books/Subscriptions		500	-	500	500	500	500	0.00%
Capital Outlay		69,602	69,602	-	-	-	-	0.00%
Capital Lease Interest		-	58	-	-	-	-	0.00%
Total Operating Expenditures	$	944,010	876,199	895,930	961,716	1,033,028	1,033,028	7.42%

Isle of Wight County
Proposed FY 2024-25 Operating Budget
General Fund Expenditures

PURCHASING

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025 Requested	FY 2025* Proposed	PCT* Change
Salaries And Wages	$	113,352	58,896	119,887	108,511	129,859	129,859	19.67%
FICA (SS & Medicare)		8,671	4,490	9,172	8,302	9,935	9,935	19.67%
VRS - Retirement Benefits		14,147	6,849	14,386	13,840	17,819	17,819	28.75%
Medical/Dental Plans		29,923	8,351	30,404	30,404	32,229	32,229	6.00%
Group Life Insurance		1,519	789	1,607	1,548	1,741	1,741	12.47%
Deferred Comp		840	-	420	875	600	600	-31.43%
Software Subscription Based IT		-	-	-	-	36,000	36,000	100.00%
Travel & Training		1,580	738	1,580	1,580	1,580	1,580	0.00%
Dues & Association Memberships		230	230	225	225	230	230	2.22%
Office Supplies		145	-	150	150	150	150	0.00%
Total Operating Expenditures	$	170,407	80,343	177,831	165,435	230,143	230,143	39.11%

REGISTRAR

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025 Requested	FY 2025* Proposed	PCT* Change
Salaries And Wages	$	145,735	141,882	216,210	216,810	228,629	228,629	5.45%
Overtime		3,211	3,211	-	-	2,070	2,070	100.00%
Part-Time Salaries		51,705	51,705	40,571	40,571	67,866	67,866	67.28%
Compensation		51,935	51,935	90,000	90,000	60,000	60,000	-33.33%
FICA (SS & Medicare)		14,899	14,899	19,644	19,690	22,841	22,841	16.00%
VRS - Retirement Benefits		16,205	16,205	22,567	22,567	26,684	26,684	18.24%
Hospital/Medical Plans		24,009	16,504	37,882	38,159	35,723	35,723	-6.38%
Group Life Insurance		1,893	1,893	2,590	2,590	2,916	2,916	12.59%
Deferred Comp		420	350	840	970	1,020	1,020	5.15%
Repairs & Maintenance		12,155	12,155	21,000	21,000	21,000	21,000	0.00%
Advertising Services		1,600	544	1,600	1,600	600	600	-62.50%
Utilities		5,930	5,029	4,130	4,130	5,100	5,100	23.49%
Postage		7,004	7,004	10,000	10,000	18,000	18,000	80.00%
Telephone (Voice and Fax)		464	403	466	466	1,080	1,080	131.76%
Lease/Rental of Equipment		2,300	1,836	4,000	4,000	2,500	2,500	-37.50%
Lease/Rental of Buildings		2,100	1,000	3,000	3,000	2,000	2,000	-33.33%
Travel & Training		5,586	4,382	6,500	6,500	6,500	6,500	0.00%
Operating Expenses		30,630	30,630	57,000	57,000	72,000	72,000	26.32%
Dues & Association Memberships		500	460	500	500	500	500	0.00%
Office Supplies		4,000	3,502	4,000	4,000	4,000	4,000	0.00%
Copier Lease		2,268	2,214	2,268	2,268	2,268	2,268	0.00%
Copier Service/Supply Contract		1,200	1,143	1,200	1,200	1,200	1,200	0.00%
Capital Lease Interest		-	54	-	-	-	-	0.00%
Total Operating Expenditures	$	385,749	368,937	545,968	547,021	584,497	584,497	6.85%

Isle of Wight County
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General Fund Expenditures

CIRCUIT COURT

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025 Requested	FY 2025* Proposed	PCT* Change
Salaries And Wages	$	61,076	61,076	66,520	66,920	69,249	69,249	3.48%
Compensation		10,690	10,680	-	15,000	20,000	20,000	33.33%
FICA (SS & Medicare)		4,642	4,354	5,088	5,119	5,298	5,298	3.50%
VRS - Retirement Benefits		7,057	7,057	7,737	7,737	7,869	7,869	1.71%
Hospital/Medical Plans		16,481	16,481	16,719	16,719	17,723	17,723	6.01%
Group Life Insurance		813	813	892	892	923	923	3.48%
Deferred Comp		420	420	420	600	600	600	0.00%
Telephone (Voice and Fax)		329	325	624	624	624	624	0.00%
Travel & Training		179	-	200	200	200	200	0.00%
Dues & Association Memberships		200	-	200	200	200	200	0.00%
Office Supplies		1,000	489	1,000	1,000	500	500	-50.00%
Total Operating Expenditures	$	102,887	101,695	99,400	115,011	123,186	123,186	7.11%

GENERAL DISTRICT COURT

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025 Requested	FY 2025* Proposed	PCT* Change
Other Compensation	$	2,620	2,585	3,400	4,186	4,500	4,500	7.50%
Professional Services		154	153	-	-	-	-	0.00%
Court Appt Public Defender		15,000	12,518	15,000	15,000	15,000	15,000	0.00%
Telephone (Voice and Fax)		1,361	1,223	1,372	1,372	1,398	1,398	1.90%
Travel & Training		1,500	931	2,055	2,055	2,510	2,510	22.14%
Operating Expenses		2,346	1,366	2,500	2,270	35,500	5,500	142.29%
Dues & Association Membership		1,085	1,010	750	750	750	750	0.00%
Office Supplies		1,000	203	1,000	1,230	3,000	3,000	143.90%
Copier Lease		2,335	2,279	2,335	2,335	2,335	2,335	0.00%
Copier Service/Supply Contract		1,200	1,147	1,200	1,200	1,200	1,200	0.00%
Capital Lease Interest		-	56	-	-	-	-	0.00%
Total Operating Expenditures	$	28,601	23,470	29,612	30,398	66,193	36,193	19.06%

WESTERN TIDEWATER COMM CORRECTNS

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025 Requested	FY 2025* Proposed	PCT* Change
Contributions	$	18,614	14,642	20,316	20,316	35,713	35,713	75.79%
Total Operating Expenditures	$	18,614	14,642	20,316	20,316	35,713	35,713	75.79%

JUVENILE ACCOUNTABILITY PROGRAM

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025 Requested	FY 2025* Proposed	PCT* Change
Professional Services	$	1,250	-	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	750	0.00%
Drug Lab Test		425	-	425	425	425	425	0.00%
Total Operating Expenditures	$	2,500	-	2,500	2,500	2,500	2,500	0.00%

Isle of Wight County
Proposed FY 2024-25 Operating Budget
General Fund Expenditures

JUVENILE & DOMESTIC RELATION COURT

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025 Requested	FY 2025* Proposed	PCT* Change
Other Compensation	$	2,201	2,201	2,400	2,405	2,600	2,600	8.11%
Repairs & Maintenance		179	-	240	240	240	240	0.00%
Court Appointed Public Defnder		500	-	500	500	500	500	0.00%
Postage		1,000	838	800	800	800	800	0.00%
Telephone (Voice and Fax)		1,174	881	1,044	1,044	1,044	1,044	0.00%
Travel & Training		2,000	-	2,000	2,000	2,000	2,000	0.00%
Dues & Association Membership		450	235	450	450	450	450	0.00%
Office Supplies		1,800	992	2,000	1,995	2,000	2,000	0.25%
Copier Lease		2,268	2,214	2,268	2,268	1,200	1,200	-47.09%
Copier Service/Supply Contract		1,200	1,143	1,200	1,200	2,268	2,268	89.00%
Capital Lease Interest		-	54	-	-	-	-	0.00%
Total Operating Expenditures	$	12,772	8,557	12,902	12,902	13,102	13,102	1.55%

CLERK OF THE CIRCUIT COURT

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025 Requested	FY 2025* Proposed	PCT* Change
Salaries and Wages	$	437,492	$ 437,492	460,352	462,202	484,551	484,551	4.84%
FICA (SS & Medicare)		33,177	31,715	35,217	35,359	37,069	37,069	4.84%
VRS - Retirement Benefits		51,701	51,124	54,030	54,030	64,033	64,033	18.51%
Hospital/Medical Plans		91,030	86,777	88,037	88,037	98,041	98,041	11.36%
Group Life Insurance		5,838	5,838	6,169	6,169	6,384	6,469	4.86%
Deferred Comp		2,940	2,940	2,940	4,175	4,200	4,200	0.60%
Legal Services-Jurors		17,920	15,522	17,920	17,920	17,920	17,920	0.00%
Professional Services		57,800	57,800	-	-	-	-	0.00%
TTF Professional Services		41,310	28,543	31,450	31,450	33,548	33,548	6.67%
Repairs & Maintenance		500	-	500	500	500	500	0.00%
Maintenance Service Contracts		10,000	7,971	10,000	10,000	10,000	10,000	0.00%
Postage		6,520	3,477	7,000	7,000	7,000	7,000	0.00%
Telephone (Voice and Fax)		1,669	1,606	1,684	1,684	1,880	1,880	11.64%
Travel & Training		998	-	3,000	3,000	3,000	3,000	0.00%
Dues & Association Membership		600	320	600	600	600	600	0.00%
Office Supplies		7,300	5,115	11,000	8,917	11,000	11,000	23.36%
Copier Lease		2,268	2,214	2,268	2,268	2,268	2,268	0.00%
Copier Service/Supply Contract		1,200	1,143	1,200	1,200	1,200	1,200	0.00%
Law Library		9,159	-	-	1,405	-	-	-100.00%
Capital Lease Interest		-	54	-	-	-	-	0.00%
Audit Fees		2,500	1,618	2,500	4,583	2,500	2,500	-45.45%
Total Operating Expenditures	$	781,922	741,268	735,867	740,499	785,694	785,779	6.11%

FIFTH DISTRICT COURT SERVICES

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025 Requested	FY 2025* Proposed	PCT* Change
Professional Services	$	249,475	220,442	200,100	200,100	200,100	200,100	0.00%
Telephone (Voice And Fax)		866	845	865	865	1,037	1,037	19.88%
Joint Services		-	-	-	1,369,587	1,368,052	1,368,052	-0.11%
Total Operating Expenditures	$	250,341	221,287	200,965	1,570,552	1,569,189	1,569,189	-0.09%

Isle of Wight County
Proposed FY 2024-25 Operating Budget
General Fund Expenditures

COMMONWEALTH ATTORNEY

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025 Requested	FY 2025* Proposed	PCT* Change
Salaries and Wages	$	645,370	$ 645,371	675,702	679,052	717,070	717,070	5.60%
Part-Time Salaries		-	-	40,000	40,000	41,400	41,400	3.50%
FICA (SS & Medicare)		49,115	47,143	54,752	55,008	58,023	58,023	5.48%
VRS - Retirement Benefits		75,865	75,538	79,504	79,504	89,714	89,714	12.84%
Hospital/Medical Plans		105,019	105,018	106,518	106,795	113,190	113,190	5.99%
Group Life Insurance		8,604	8,603	9,055	9,055	9,564	9,564	5.62%
Deferred Comp		2,520	2,520	2,520	3,770	4,020	4,020	6.63%
Maintenance Service Contracts		5,880	5,272	7,685	7,685	11,200	11,200	45.74%
Telephone (Voice and Fax)		4,076	3,930	4,700	4,700	5,700	5,700	21.28%
Travel & Training		5,588	5,343	6,750	6,750	12,750	12,750	88.89%
Travel- Witness		-	-	4,000	4,000	4,000	4,000	0.00%
Dues & Association Membership		5,250	1,800	3,700	3,700	3,700	3,700	0.00%
Office Supplies		5,250	5,246	5,500	5,500	5,500	5,500	0.00%
Copier Lease		2,268	2,214	2,268	2,268	2,268	2,268	0.00%
Copier Service/Supply Contract		1,200	1,150	1,200	1,200	1,200	1,200	0.00%
Equipment/Machinery		-	-	-	-	17,400	-	100.00%
Capital Lease Interest		-	54	-	-	-	-	0.00%
Total Operating Expenditures	$	916,005	909,203	1,003,854	1,008,987	1,096,699	1,079,299	6.97%

Isle of Wight County
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General Fund Expenditures

SHERIFF

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025 Requested	FY 2025* Proposed	PCT* Change
Salaries and Wages	$	3,636,520	$ 3,569,273	4,398,758	4,439,549	4,478,579	4,478,579	0.88%
Overtime		315,695	315,695	313,578	313,578	340,992	340,992	8.74%
Part-Time Salaries		141,871	141,871	134,098	134,098	138,792	138,792	3.50%
FICA (SS & Medicare)		314,713	290,509	370,752	373,873	379,315	379,315	1.46%
VRS - Retirement Benefits		423,173	402,025	507,017	510,248	508,622	508,622	-0.32%
Hospital/Medical Plans		741,369	732,659	878,560	836,296	891,662	891,662	6.62%
Group Life Insurance		49,355	48,941	58,877	61,935	62,525	62,525	0.95%
Unemployment Insurance		-	-	-	40	40	40	0.00%
Worker's Compensation		-	-	-	7,317	7,317	7,317	0.00%
Deferred Comp		19,074	19,074	21,420	28,400	29,172	29,172	2.72%
Uniforms Taxable		4,500	3,328	6,600	6,600	6,600	6,600	0.00%
Professional Services		9,400	8,861	8,700	8,700	29,700	29,700	241.38%
Repairs & Maintenance		3,143	3,142	6,148	6,148	6,148	6,148	0.00%
Maintenance Service Contracts		38,779	29,165	49,770	55,870	55,870	44,970	-19.51%
Advertising Services		799	799	6,350	6,350	-	-	-100.00%
Capital Lease Agreements		178,940	268,415	185,535	185,535	66,500	66,500	-64.16%
SBITA Financing Expense		-	190,407	-	-	129,935	129,935	0.00%
Utilities		51,000	49,809	45,000	45,000	50,000	50,000	11.11%
Postage		2,000	1,687	2,000	2,000	2,000	2,000	0.00%
Telephone (Voice and Fax)		31,646	28,823	42,777	42,777	56,715	56,715	32.58%
Line of Duty		-	-	-	1,288	1,288	1,288	0.00%
RMS Licenses		31,500	22,887	7,385	7,385	16,000	16,000	116.66%
Lease/Rental of Equipment		-	24,212	-	-	-	-	0.00%
Travel & Training		50,000	48,627	60,000	60,000	65,000	65,000	8.33%
Tolls & Parking		50	44	-	-	-	-	0.00%
Travel - Prisoner Extradition		2,550	2,539	-	-	-	-	0.00%
Special Investigate Task Force		2,368	2,368	2,000	2,000	3,000	3,000	50.00%
Operating Expenses		74,437	59,687	65,125	65,125	71,125	71,125	9.21%
Dues & Association Memberships		7,370	6,032	7,470	7,470	7,470	7,470	0.00%
Office Supplies		11,232	11,163	13,000	13,000	16,000	16,000	23.08%
Equipment-Small<$5k		18,938	10,832	8,200	8,200	4,400	4,400	-46.34%
Copier Lease		4,300	3,834	4,300	4,300	4,300	4,300	0.00%
Copier Service/Supply Contract		1,200	1,163	1,200	1,200	1,200	1,200	0.00%
Computer Software		500	30	500	500	7,200	7,200	1340.00%
Computer Hardware<$5k		18,447	4,777	3,000	3,000	3,000	3,000	0.00%
Fleet		435,964	419,747	549,306	394,429	395,000	395,000	0.14%
Uniforms		100,279	62,322	83,270	92,159	92,159	92,159	0.00%
Equipment/Machinery		63,644	29,798	-	33,846	-	-	-100.00%
Vehicles		-	-	-	206,277	-	-	-100.00%
Capital Outlay		344,440	344,413	77,000	97,400	40,600	40,600	-58.32%
Capital Lease Interest		-	3,775	-	-	-	-	0.00%
SBITA Financing Interest		-	418	-	-	-	-	0.00%
Total Operating Expenditures	$	7,129,197	7,163,149	7,917,696	8,061,892	7,968,226	7,957,326	-1.30%

Isle of Wight County
Proposed FY 2024-25 Operating Budget
General Fund Expenditures

FIRE & RESCUE - ADMINISTRATION

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025 Requested	FY 2025* Proposed	PCT* Change
Salaries and Wages	$	378,847	378,847	427,360	428,360	437,009	437,009	2.02%
Overtime		7,672	7,672	505	505	523	523	3.56%
FICA (SS & Medicare)		28,392	28,392	32,732	32,809	33,472	33,472	2.02%
VRS - Retirement Benefits		43,900	43,900	51,204	51,204	57,481	57,481	12.26%
Hospital/Medical Plans		59,519	59,519	80,559	81,300	81,973	81,973	0.83%
Group Life Insurance		4,939	4,939	5,727	5,727	5,843	5,843	2.03%
Deferred Comp		3,718	3,717	4,101	4,101	3,600	3,600	-12.22%
Maintenance Service Contracts		24,500	24,138	24,500	23,936	57,460	57,460	140.06%
Advertising Services		250	-	-	-	-	-	0.00%
Postage		3,680	2,610	3,680	3,680	3,680	3,680	0.00%
Telephone (Voice and Fax)		4,185	3,989	4,115	4,115	4,115	4,115	0.00%
Travel & Training		9,150	9,136	13,736	13,736	13,000	13,000	-5.36%
Dues & Association Membership		598	564	810	810	815	815	0.62%
Office Supplies		3,631	3,195	5,331	5,331	5,331	5,331	0.00%
Equipment-Small<$5k		2,500	1,534	4,000	2,947	4,000	4,000	35.73%
Copier Lease		2,268	2,214	2,268	5,832	2,268	2,268	-61.11%
Copier Service/Supply Contract		1,200	1,143	1,200	1,200	1,200	1,200	0.00%
Computer Software <$5k		100	-	-	-	-	-	0.00%
Fleet		4,200	4,210	7,000	7,000	12,000	12,000	71.43%
Uniforms		1,300	626	1,300	1,300	2,000	2,000	53.85%
Capital Lease Interest		-	54	-	-	-	-	0.00%
Total Operating Expenditures	$	584,549	580,398	670,128	673,893	725,770	725,770	7.70%

Isle of Wight County
Proposed FY 2024-25 Operating Budget
General Fund Expenditures

FIRE & RESCUE - RESPONSE

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025 Requested	FY 2025* Proposed	PCT* Change
Salaries And Wages	$	1,768,324	1,768,324	2,003,918	2,009,068	2,190,006	2,190,006	9.01%
Overtime		350,178	350,178	290,000	290,000	300,150	300,150	3.50%
Holiday Pay		102,070	94,738	116,554	116,554	120,634	120,634	3.50%
Part-Time Salaries		803,456	803,456	815,200	815,200	843,732	843,732	3.50%
FICA (SS & Medicare)		223,567	223,006	246,765	247,159	264,271	264,271	6.92%
VRS - Retirement Benefits		211,846	204,689	233,773	233,773	249,700	249,700	6.81%
Medical/Dental Plans		374,007	374,007	429,392	430,648	480,475	480,475	11.57%
Group Life Insurance		24,453	23,584	26,853	26,853	29,274	29,274	9.02%
Deferred Comp		10,080	8,540	9,450	12,816	13,860	13,860	8.15%
Professional Services		9,135	9,135	9,530	9,530	9,922	9,922	4.11%
EMS Service Contracts		21,000	10,994	23,000	23,000	23,000	23,000	0.00%
Maintenance Service Contracts		26,000	24,772	26,000	26,000	35,500	35,500	36.54%
Utilities		800	680	800	800	800	800	0.00%
Telephone (Voice And Fax)		13,678	11,828	17,064	17,064	17,064	17,064	0.00%
Travel & Training		12,850	3,825	15,000	15,000	17,000	17,000	13.33%
Four-4-Life EMS Support		40,000	18,854	36,127	91,364	36,127	36,127	-60.46%
Hampton Roads Planning Distric		6,082	6,082	6,283	6,283	6,450	6,450	2.66%
Contribution State Forrestry		10,093	10,093	10,093	10,093	10,094	10,094	0.01%
Disaster Response		-	-	-	190,200	-	-	-100.00%
Office Supplies		425	318	425	425	425	425	0.00%
Medical Supplies		87,930	71,374	75,000	75,000	82,500	82,500	10.00%
Medical Services		9,414	8,090	10,400	10,400	13,883	13,883	33.49%
Fleet		11,100	11,066	8,900	8,900	8,900	8,900	0.00%
Uniforms		15,000	11,193	15,000	15,000	20,000	20,000	33.33%
PPE & Safety		10,000	9,999	14,000	14,000	60,000	60,000	328.57%
Capital Outlay		46,807	46,807	-	-	-	-	0.00%
Total Operating Expenditures	$	4,188,295	4,105,634	4,439,527	4,695,130	4,833,767	4,833,767	2.95%

FIRE & RESCUE - STATION SERVICES

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025 Requested	FY 2025* Proposed	PCT* Change
Maintenance Service Contracts	$	-	-	-	-	5,200	5,200	100.00%
Utilities-Volunteer Depts		134,000	133,664	117,000	117,000	128,000	128,000	9.40%
Fuel - Volunteer		104,000	96,822	115,000	115,000	126,000	126,000	9.57%
Volunteer Dept-Insurance		230,444	226,542	240,444	240,444	240,444	240,444	0.00%
Travel & Training		10,000	4,693	10,000	8,700	10,000	10,000	14.94%
Fire Programs Fund Expense		109,639	102,113	109,639	135,401	123,039	123,039	-9.13%
Contribution Carrollton VFR		162,450	162,450	149,400	149,400	173,500	138,200	-7.50%
Contribution-Carrsville VFR		83,600	83,600	115,400	115,400	109,795	100,295	-13.09%
Contribution RushmereVF		54,900	54,900	65,992	65,992	56,880	91,400	38.50%
Contribution Smithfield VF		209,580	209,580	219,400	219,400	344,400	267,900	22.11%
Contribution Windsor VF		88,500	88,500	113,000	113,000	130,500	117,500	3.98%
Contribution IOWVR		211,000	211,000	246,000	246,000	240,000	215,000	-12.60%
Contribution Windsor VR		83,321	83,321	39,270	39,270	42,000	42,000	6.95%
Vehicle Tax Relief		100,000	100,000	115,000	115,000	115,000	115,000	0.00%
Medical Services		-	-	16,250	16,250	32,500	32,500	100.00%
Equipment / Machinery		10,000	5,149	35,500	36,800	25,000	25,000	-32.07%
Total Station Services - Fire	$	1,591,434	1,562,332	1,707,295	1,733,057	1,902,258	1,777,478	2.56%

Isle of Wight County
Proposed FY 2024-25 Operating Budget
General Fund Expenditures

WESTERN TIDEWATER REGIONAL JAIL

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025 Requested	FY 2025* Proposed	PCT* Change
Professional Services	$	1,293,333	1,293,333	1,259,298	1,259,298	1,141,354	1,141,354	-9.37%
Total Operating Expenditures	$	1,293,333	1,293,333	1,259,298	1,259,298	1,141,354	1,141,354	-9.37%

INSPECTIONS

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025 Requested	FY 2025* Proposed	PCT* Change
Salaries and Wages	$	480,542	479,447	514,477	518,027	528,954	528,954	2.11%
FICA (SS & Medicare)		36,659	33,467	39,358	39,630	40,465	40,465	2.11%
VRS - Retirement Benefits		56,863	56,663	60,982	60,982	67,461	67,461	10.62%
Hospital/Medical Plans		128,863	128,863	136,570	136,570	136,844	136,844	0.20%
Group Life Insurance		6,422	6,370	6,849	6,849	6,989	6,989	2.04%
Deferred Comp		2,940	2,398	2,520	3,895	4,020	4,020	3.21%
Uniforms Taxable		1,806	770	200	200	1,900	1,900	850.00%
Professional Services		23,110	23,110	15,000	15,000	25,000	25,000	66.67%
Ecommerce Equipment & Software		70,326	66,420	-	-	-	-	0.00%
Postage		600	1	600	600	600	600	0.00%
Telephone (Voice and Fax)		4,168	3,447	4,529	4,529	4,649	4,649	2.65%
Travel & Training		5,000	1,004	5,000	5,000	5,000	5,000	0.00%
Tolls & Parking		50	-	50	50	100	100	100.00%
Dues & Association Membership		1,400	495	1,400	1,400	1,400	1,400	0.00%
Office Supplies		3,500	2,141	3,500	3,500	3,500	3,500	0.00%
Copier Lease		2,365	2,214	2,365	2,365	2,365	2,365	0.00%
Copier Service/Supply Contract		1,200	1,150	1,200	1,200	1,200	1,200	0.00%
Fleet		10,922	9,292	12,992	12,992	12,992	12,992	0.00%
Uniforms		-	-	816	816	816	816	0.00%
PPE & Safety		-	-	900	900	900	900	0.00%
Books/Subscriptions		4,550	1,979	4,550	4,550	4,550	4,550	0.00%
Equipment/Machinery		15,570	1,505	15,570	15,570	15,570	15,570	0.00%
Capital Lease Interest		-	54	-	-	-	-	0.00%
Total Operating Expenditures	$	856,856	820,788	829,428	834,625	865,275	865,275	3.67%

Isle of Wight County
Proposed FY 2024-25 Operating Budget
General Fund Expenditures

ANIMAL CONTROL

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025 Requested	FY 2025* Proposed	PCT* Change
Salaries and Wages	$	290,739	262,375	335,412	335,662	352,574	352,574	5.04%
Overtime		46,039	46,039	46,310	46,310	75,587	75,587	63.22%
Part-Time Salaries		5,108	-	22,578	22,578	-	-	-100.00%
FICA (SS & Medicare)		26,282	22,279	29,781	29,800	32,755	32,755	9.92%
VRS - Retirement Benefits		35,022	31,947	40,902	40,902	52,350	52,350	27.99%
Hospital/Medical Plans		86,063	84,923	122,885	122,885	103,120	103,120	-16.08%
Group Life Insurance		3,897	3,518	4,495	4,495	4,722	4,722	5.05%
Deferred Comp		2,100	1,400	2,100	2,845	2,820	2,820	-0.88%
Repairs & Maintenance		2,380	1,431	2,380	2,380	2,380	2,380	0.00%
Advertising Services		1,100	-	1,100	1,100	1,100	1,100	0.00%
Veterinarian Services		55,000	27,500	40,000	40,000	40,000	30,000	-25.00%
Utilities		20,200	18,117	22,000	22,000	22,000	22,000	0.00%
Postage		140	4	140	140	140	140	0.00%
Telephone (Voice and Fax)		1,300	696	1,300	1,300	4,100	4,100	215.38%
Travel & Training		3,000	1,446	3,000	3,000	3,000	3,000	0.00%
Operating Expenses		35,022	34,759	31,800	31,800	31,800	31,800	0.00%
Dues & Association Memberships		120	-	120	120	120	120	0.00%
Office Supplies		2,192	2,191	2,125	2,125	2,125	2,125	0.00%
Equipment-Small<$5k		1,000	897	1,000	1,000	1,000	1,000	0.00%
Copier Lease		3,000	1,620	3,000	3,000	3,000	3,000	0.00%
Fleet		24,574	23,329	29,196	29,196	29,196	29,196	0.00%
Uniforms		3,000	2,310	3,500	3,500	3,500	3,500	0.00%
Capital Outlay		-	-	-	-	12,500	12,500	100.00%
Total Operating Expenditures	$	647,278	566,782	745,124	746,138	779,889	769,889	3.18%

PUBLIC WORKS ADMINISTRATION

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025 Requested	FY 2025* Proposed	PCT* Change
Salaries and Wages	$	209,424	209,424	219,346	220,746	229,807	229,807	4.10%
FICA (SS & Medicare)		15,914	15,345	16,780	16,887	17,581	17,581	4.11%
VRS - Retirement Benefits		24,578	24,193	25,510	25,510	26,107	26,107	2.34%
Hospital/Medical Plans		53,745	43,922	50,156	50,156	45,239	45,239	-9.80%
Group Life Insurance		2,788	2,788	2,940	2,940	3,061	3,061	4.12%
Deferred Comp		840	840	840	1,200	1,200	1,200	0.00%
Utilities		5,200	4,362	5,200	5,200	5,200	5,200	0.00%
Postage		75	10	75	75	75	75	0.00%
Telephone (Voice and Fax)		1,542	1,324	1,390	1,390	1,560	1,560	12.23%
Travel & Training		-	-	250	250	250	250	0.00%
P Card Suspense		1	-	-	-	1	1	100.00%
Office Supplies		1,000	818	1,500	1,500	1,500	1,500	0.00%
Copier Lease		1,134	1,107	1,134	1,134	1,134	1,134	0.00%
Copier Service/Supply Contract		650	580	650	650	650	650	0.00%
Fleet		13,937	13,007	11,480	11,480	13,000	13,000	13.24%
Capital Lease Interest		-	27	-	-	-	-	0.00%
Total Operating Expenditures	$	330,828	$ 317,747	337,251	339,118	346,365	346,365	2.14%

Isle of Wight County
Proposed FY 2024-25 Operating Budget
General Fund Expenditures

PUBLIC WORKS - CAPITAL PROGRAMS & INSPECTIONS

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025 Requested	FY 2025* Proposed	PCT* Change
Salaries And Wages	$	58,647	58,647	61,374	61,599	63,746	63,746	3.49%
FICA (SS & Medicare)		4,379	4,253	4,696	4,713	4,877	4,877	3.48%
VRS - Retirement Benefits		6,763	6,762	7,138	7,138	7,260	7,260	1.71%
Medical/Dental Plans		14,903	14,903	15,047	15,047	15,951	15,951	6.01%
Group Life Insurance		780	779	823	823	852	852	3.52%
Telephone (Voice And Fax)		1,205	1,074	1,219	1,219	1,320	1,320	8.29%
Travel & Training		-	-	800	800	800	800	0.00%
Operating Expenses		26	26	400	400	400	400	0.00%
Fuel		7,030	7,030	4,783	4,783	5,543	5,543	15.89%
PPE & Safety		-	-	800	800	800	800	0.00%
Vehicles		12,272	12,272	-	-	-	-	0.00%
Total Operating Expenditures	$	106,005	105,746	97,080	97,322	101,549	101,549	4.34%

PUBLIC WORKS - REFUSE

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025 Requested	FY 2025* Proposed	PCT* Change
Salaries and Wages	$	465,198	459,012	497,967	499,317	512,174	512,174	2.57%
Overtime		29,243	29,243	10,771	10,771	73,617	50,000	364.21%
Part-Time Salaries		543,702	543,702	447,421	447,421	659,191	575,000	28.51%
FICA (SS & Medicare)		78,186	78,186	73,147	73,250	95,245	86,994	18.76%
VRS - Retirement Benefits		56,480	53,942	60,837	60,837	73,284	73,284	20.46%
Hospital/Medical Plans		87,133	76,089	100,803	100,803	94,201	94,201	-6.55%
Group Life Insurance		6,206	5,950	6,673	6,673	6,846	6,846	2.59%
Deferred Comp		2,940	2,449	2,940	3,755	4,020	4,020	7.06%
Repairs & Maintenance		50,000	40,687	50,000	50,000	50,000	50,000	0.00%
Contracted Services		17,470	16,969	16,200	16,200	16,200	16,200	0.00%
Purchased Services-SPSA		1,429,113	1,254,146	1,502,000	1,535,616	1,502,000	1,502,000	-2.19%
Utilities		19,816	19,098	17,000	17,000	19,200	19,200	12.94%
Telephone (Voice and Fax)		6,808	6,285	14,988	14,988	7,467	7,467	-50.18%
Travel & Training		1,050	1,050	4,800	4,800	4,800	4,800	0.00%
Operating Expenses		7,234	7,234	9,052	9,052	9,052	9,052	0.00%
Landfill Post-Closure Cost		274,365	253,339	300,000	320,083	300,000	300,000	-6.27%
Dues & Association Membership		699	372	700	700	700	700	0.00%
Fleet		230,000	220,301	200,000	200,000	225,000	225,000	12.50%
Uniforms		4,500	4,160	4,500	4,500	4,500	4,500	0.00%
PPE & Safety		6,209	5,968	6,700	6,700	6,700	6,700	0.00%
Capital Outlay		15,000	14,999	15,000	15,000	20,000	20,000	33.33%
Total Operating Expenditures	$	3,331,352	3,093,180	3,341,499	3,397,466	3,684,197	3,568,138	5.02%

Isle of Wight County
Proposed FY 2024-25 Operating Budget
General Fund Expenditures

PUBLIC WORKS - BLDGS & GROUNDS

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025 Requested	FY 2025* Proposed	PCT* Change
Salaries and Wages	$	499,847	499,698	556,906	559,206	504,393	504,393	-9.80%
Overtime		6,872	6,872	9,060	9,060	27,656	24,000	164.90%
Part-Time Salaries		251,332	251,332	182,405	182,405	278,547	225,000	23.35%
FICA (SS & Medicare)		56,512	56,512	57,251	57,427	62,011	57,635	0.36%
VRS - Retirement Benefits		59,683	59,486	66,858	66,858	68,176	68,176	1.97%
Hospital/Medical Plans		135,144	123,775	143,480	143,480	134,360	134,360	-6.36%
Group Life Insurance		6,656	6,656	7,463	7,463	6,729	6,729	-9.84%
Deferred Comp		2,940	2,940	3,360	4,526	4,800	4,800	6.05%
Repairs & Maintenance		210,746	179,407	248,600	248,600	248,600	248,600	0.00%
Maintenance Service Contracts		120,012	120,011	111,000	111,000	111,000	111,000	0.00%
Generator Maintenance Program		22,000	20,542	25,300	26,662	25,300	25,300	-5.11%
Utilities		252,300	253,958	204,300	204,300	255,400	255,400	25.01%
Telephone (Voice and Fax)		11,110	9,452	12,110	12,110	12,300	12,300	1.57%
Travel & Training		51	-	2,910	2,910	2,910	2,910	0.00%
P Card Suspense		1	-	-	-	-	-	0.00%
Equipment-Small<$5k		-	-	4,900	4,900	4,900	4,900	0.00%
Fleet		33,137	33,136	26,640	32,802	33,000	33,000	0.60%
Uniforms		9,831	9,830	9,080	9,080	9,080	9,080	0.00%
PPE & Safety		4,829	4,467	10,185	10,185	10,185	10,185	0.00%
Operating Supplies		27,463	27,462	26,617	26,617	30,000	30,000	12.71%
County Signage		5,320	5,316	5,000	5,000	5,000	5,000	0.00%
Capital Outlay		10,585	10,585	5,100	5,100	5,100	5,100	0.00%
Total Operating Expenditures	$	1,726,371	1,681,438	1,718,525	1,729,691	1,839,447	1,777,868	2.79%

PUBLIC WORKS - TRANSPORTATION

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025 Requested	FY 2025* Proposed	PCT* Change
Salaries And Wages	$	176,849	138,674	197,103	198,703	203,561	203,561	2.44%
FICA (SS & Medicare)		13,591	9,834	15,079	15,201	15,573	15,573	2.45%
VRS - Retirement Benefits		21,043	15,942	23,408	23,408	25,501	25,501	8.94%
Hospital/Medical Plans		30,728	30,728	51,567	51,567	54,665	54,665	6.01%
Group Life Insurance		2,381	1,837	2,642	2,642	2,707	2,707	2.46%
Deferred Comp		840	840	1,260	1,725	1,800	1,800	4.35%
Professional Services		-	-	100,000	75	-	-	-100.00%
Maintenance Service Contracts		122,379	69,228	20,000	153,087	100,000	100,000	-34.68%
Advertising		21,563	21,446	400	20,200	22,000	22,000	8.91%
Utilities		400	-	59,500	200	400	400	100.00%
Postage		59,500	64,771	200	59,500	65,000	65,000	9.24%
Telephone (Voice And Fax)		200	63	879	200	200	200	0.00%
Travel & Training		879	643	1,340	879	879	879	0.00%
P Card Suspense		2,840	1,265	-	1,340	1,340	1,340	0.00%
Operating Expenses		-	-	-	-	1	1	100.00%
Office Supplies		3,200	3,126	400	-	-	-	0.00%
Computer Software <$5k		6,770	4,497	-	400	400	400	0.00%
Fleet		360	-	-	-	-	-	0.00%
PPE & Safety		200	17	200	125	200	200	60.00%
Total Operating Expenditures	$	463,723	362,909	473,978	529,252	494,227	494,227	-6.62%

Isle of Wight County
Proposed FY 2024-25 Operating Budget
General Fund Expenditures

PARKS & RECREATION

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025 Requested	FY 2025* Proposed	PCT* Change
Salaries and Wages	$	198,911	182,431	200,172	200,422	205,732	205,732	2.65%
Overtime		3,227	3,227	1,700	1,700	1,760	1,760	3.53%
FICA (SS & Medicare)		15,347	13,835	15,444	15,463	15,874	15,874	2.66%
VRS - Retirement Benefits		24,824	21,108	24,134	24,134	27,819	27,819	15.27%
Hospital/Medical Plans		25,334	14,173	9,241	24,941	27,516	27,516	10.32%
Group Life Insurance		2,666	2,310	2,683	2,683	2,754	2,754	2.65%
Deferred Comp		1,260	899	840	1,201	1,200	1,200	-0.08%
Postage		500	153	500	500	500	500	0.00%
Telephone (Voice and Fax)		4,425	4,029	5,085	5,085	8,504	8,504	67.24%
Travel & Training		4,581	4,580	6,955	6,955	6,855	6,855	-1.44%
Dues & Association Membership		325	166	446	446	446	446	0.00%
Office Supplies		4,000	3,375	4,500	4,500	4,500	4,500	0.00%
Copier Lease		4,536	4,427	4,536	4,536	4,536	4,536	0.00%
Copier Service/Supply Contract		2,400	2,299	2,400	2,400	2,400	2,400	0.00%
Fleet		-	1,210	-	-	-	-	0.00%
Uniforms		200	-	200	200	200	200	0.00%
Books/Subscriptions		100	79	100	100	100	100	0.00%
Capital Lease Interest		-	108	-	-	-	-	0.00%
Total Operating Expenditures	$	292,636	258,410	278,936	295,266	310,696	310,696	5.23%

PARKS & RECREATION - PROGRAMS

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025 Requested	FY 2025* Proposed	PCT* Change
Salaries And Wages	$	277,433	228,424	318,938	318,588	306,409	306,409	-3.82%
Overtime		8,094	8,094	1,800	1,800	1,863	1,863	3.50%
Holiday Pay		830	755	-	1,200	1,346	1,346	12.17%
Part-Time Salaries		126,360	105,814	132,678	132,678	137,322	137,322	3.50%
Other Compensation		6,000	2,450	6,000	6,000	6,000	6,000	0.00%
FICA (SS & Medicare)		31,184	25,940	34,687	34,752	34,191	34,191	-1.61%
VRS - Retirement Benefits		33,646	26,735	39,282	39,282	45,190	45,190	15.04%
Medical/Dental Plans		55,480	36,215	77,526	61,826	37,308	37,308	-39.66%
Group Life Insurance		3,745	2,962	4,274	4,274	4,095	4,095	-4.19%
Deferred Comp		1,260	560	1,260	2,211	2,400	2,400	8.55%
Marketing		11,234	5,348	15,100	15,100	15,100	15,100	0.00%
Utilities		45,000	45,540	45,000	45,000	48,820	48,820	8.49%
Telephone (Voice And Fax)		2,309	2,171	2,309	2,309	2,514	2,514	8.88%
Lease/Rental of Buildings		1	-	1	1	-	-	-100.00%
Travel & Training		7,477	4,231	7,477	7,477	7,477	7,477	0.00%
Special Events		40,500	38,644	40,500	40,500	49,845	49,845	23.07%
Dues & Association Memberships		7,199	4,266	3,500	3,500	3,500	3,500	0.00%
Equipment-Small<$5k		5,200	4,196	5,200	5,200	5,200	5,200	0.00%
Athletics		47,589	47,588	44,427	44,427	52,000	52,000	17.05%
Camps		26,230	24,526	33,046	33,046	30,000	30,000	-9.22%
Instuctor Led Classes		10,645	3,150	11,190	11,190	8,000	8,000	-28.51%
Recreation (Gym, etc.)		15,457	14,168	17,792	17,792	18,300	18,300	2.86%
Senior Adult Programming		30,292	21,749	53,471	53,471	53,471	53,471	0.00%
Windsor Center		8,750	4,014	8,750	8,750	7,000	7,000	-20.00%
Total Operating Expenditures	$	801,915	657,540	904,208	890,374	877,351	877,351	-1.46%

Isle of Wight County
Proposed FY 2024-25 Operating Budget
General Fund Expenditures

PARKS & RECREATION - GATEWAYS & GROUNDS

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025 Requested	FY 2025* Proposed	PCT* Change
Salaries And Wages	$	489,183	441,570	559,466	536,541	566,265	566,265	5.54%
Overtime		28,000	12,238	28,000	28,000	28,980	28,980	3.50%
Holiday Pay		1,940	1,452	-	800	828	828	3.50%
Part-Time Salaries		15,517	15,517	15,834	15,834	16,389	16,389	3.51%
FICA (SS & Medicare)		40,867	34,643	46,153	46,340	46,854	46,854	1.11%
VRS - Retirement Benefits		59,681	53,753	68,652	68,652	81,960	81,960	19.38%
Medical/Dental Plans		124,786	102,689	111,806	136,658	191,163	161,163	17.93%
Group Life Insurance		6,581	5,875	7,498	7,498	7,515	7,515	0.23%
Deferred Comp		3,877	3,877	4,200	7,327	7,620	7,620	4.00%
Repairs & Maintenance		45,809	45,808	48,000	48,000	48,000	48,000	0.00%
Roadway Beautification		2,000	1,673	2,000	2,000	2,000	2,000	0.00%
Telephone (Voice And Fax)		1,823	1,474	1,828	1,828	1,823	1,823	-0.27%
Lease/Rental of Equipment		8,000	7,875	8,000	8,000	10,000	10,000	25.00%
Travel & Training		7,454	1,454	4,800	10,800	4,800	4,800	-55.56%
Dues & Association Memberships		1,120	400	1,120	1,120	2,370	2,370	111.61%
Fleet		79,227	79,226	50,480	50,480	54,480	54,480	7.92%
Uniforms		3,891	3,891	7,130	7,130	7,000	7,000	-1.82%
PPE & Safety		7,289	7,288	6,420	6,420	7,000	7,000	9.03%
Operating Supplies		66,869	66,868	75,000	75,000	79,000	79,000	5.33%
Vehicles		-	-	-	6,856	-	-	-100.00%
Capital Outlay		38,541	38,386	55,900	55,900	75,900	75,900	35.78%
Total Operating Expenditures	$	1,032,455	925,959	1,102,287	1,121,184	1,239,947	1,209,947	7.92%

BLACKWATER REGIONAL LIBRARY

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025 Requested	FY 2025* Proposed	PCT* Change
Other Compensation	$	2,500	1,150	2,500	2,500	2,500	2,500	0.00%
Utilities		34,400	32,540	34,400	34,400	34,400	34,400	0.00%
Contributions-BlkwtrLibrary		925,608	925,608	1,009,856	1,009,856	1,051,944	1,051,944	4.17%
Total Operating Expenditures	$	962,508	959,298	1,046,756	1,046,756	1,088,844	1,088,844	4.02%

Isle of Wight County
Proposed FY 2024-25 Operating Budget
General Fund Expenditures

PLANNING & ZONING

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025 Requested	FY 2025* Proposed	PCT* Change
Salaries and Wages	$	597,055	538,951	652,361	654,461	652,052	652,052	-0.37%
Compensation		17,108	15,200	20,000	20,000	20,000	20,000	0.00%
FICA (SS & Medicare)		45,675	39,456	49,906	50,067	49,882	49,882	-0.37%
VRS - Retirement Benefits		71,974	63,861	78,441	78,441	90,128	90,128	14.90%
Hospital/Medical Plans		106,229	76,651	100,451	100,728	129,191	129,191	28.26%
Group Life Insurance		8,001	7,161	8,742	8,742	8,710	8,710	-0.37%
Deferred Comp		1,995	1,995	2,520	3,925	4,200	4,200	7.01%
Meals- Taxable		-	61	-	-	-	-	0.00%
Professional Services		37,000	4,074	45,000	67,750	200,000	120,000	77.12%
Software Subscription Based IT		-	-	80,000	80,000	85,050	85,050	6.31%
Advertising Services		13,925	13,925	13,000	13,000	14,000	14,000	7.69%
Postage		4,500	4,267	4,000	4,000	4,000	4,000	0.00%
Telephone (Voice and Fax)		4,725	4,269	4,881	4,881	5,101	5,101	4.51%
Travel & Training		5,651	5,589	5,900	5,900	5,900	5,900	0.00%
Tolls & Parking		70	50	70	70	70	70	0.00%
Operating Expenses		6,151	6,151	7,250	7,250	8,000	8,000	10.34%
Dues & Association Membership		2,900	1,475	2,900	2,900	2,900	2,900	0.00%
Office Supplies		6,500	5,959	5,000	5,000	5,500	5,500	10.00%
Copier Lease		1,369	1,336	1,369	1,369	1,369	1,369	0.00%
Copier Service/Supply Contract		650	571	650	650	650	650	0.00%
Fleet		3,110	2,121	3,360	3,360	3,360	3,360	0.00%
Uniforms		250	24	250	250	250	250	0.00%
Vehicles		9,814	9,814	-	-	-	-	0.00%
Capital Lease Interest		-	33	-	-	-	-	0.00%
Total Operating Expenditures	$	944,652	802,992	1,086,051	1,112,744	1,290,313	1,210,313	8.77%

ECONOMIC DEVELOPMENT

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025 Requested	FY 2025* Proposed	PCT* Change
Salaries and Wages	$	304,978	304,978	319,878	320,878	317,965	317,965	-0.91%
FICA (SS & Medicare)		23,235	22,345	24,471	24,548	24,325	24,325	-0.91%
VRS - Retirement Benefits		35,943	35,926	37,837	37,837	43,039	43,039	13.75%
Hospital/Medical Plans		67,289	67,289	68,285	68,285	72,388	72,388	6.01%
Group Life Insurance		4,071	4,070	4,287	4,287	4,248	4,248	-0.91%
Deferred Comp		1,680	1,680	1,680	2,275	2,400	2,400	5.49%
Professional Services		10,000	-	10,000	10,000	10,000	10,000	0.00%
Advertising Services		500	-	500	500	500	500	0.00%
Marketing		48,500	27,740	58,441	58,291	55,437	55,437	-4.90%
Economic Development Incentive		776,336	-	200,000	976,336	100,000	100,000	-89.76%
Postage		250	139	250	400	250	250	-37.50%
Telephone (Voice and Fax)		3,630	2,105	3,690	3,690	3,782	3,782	2.49%
Travel & Training		20,969	6,719	22,129	22,129	21,640	21,640	-2.21%
Tolls & Parking		275	90	275	275	275	275	0.00%
Dues & Association Membership		52,422	48,962	49,337	49,337	51,987	51,987	5.37%
Office Supplies		1,500	640	1,500	1,500	1,500	1,500	0.00%
Copier Lease		2,268	2,214	2,268	2,268	2,268	2,268	0.00%
Copier Service/Supply Contract		1,200	1,143	1,200	1,200	1,200	1,200	0.00%
Fleet		2,500	1,493	2,000	2,000	2,000	2,000	0.00%
Books/Subscriptions		300	83	365	365	220	220	-39.73%
Capital Lease Interest		-	54	-	-	-	-	0.00%
Total Operating Expenditures	$	1,357,846	527,669	808,393	1,586,401	715,424	715,424	-54.90%

Isle of Wight County
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General Fund Expenditures

TOURISM

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025 Requested	FY 2025* Proposed	PCT* Change
Salaries and Wages	$	269,103	269,103	282,308	284,008	292,867	292,867	3.12%
Holiday Pay		2,170	2,000	1,560	1,560	1,615	1,615	3.53%
Part-Time Salaries		53,466	53,466	53,607	53,607	55,484	55,484	3.50%
FICA (SS & Medicare)		24,277	24,277	25,817	25,947	26,773	26,773	3.18%
VRS - Retirement Benefits		31,980	31,957	33,718	33,718	40,660	40,660	20.59%
Hospital/Medical Plans		51,188	51,188	51,918	51,918	45,239	45,239	-12.86%
Group Life Insurance		3,587	3,586	3,783	3,783	3,902	3,902	3.15%
Deferred Comp		1,260	1,260	1,260	1,800	1,800	1,800	0.00%
Professional Services		-	-	250	250	250	250	0.00%
Repairs & Maintenance		-	-	3,500	3,500	3,500	3,500	0.00%
Marketing		60,000	60,429	70,400	70,400	70,400	70,400	0.00%
Salty Southern Route		7,000	4,890	7,000	10,204	6,000	6,000	-41.20%
Internal Service Charge IT		21,953	21,953	22,907	22,907	20,237	20,237	-11.66%
Internal Service Chrg-Risk Mgt		6,082	5,697	6,082	6,082	15,352	15,352	152.42%
Utilities		3,260	3,257	6,100	6,100	3,300	3,300	-45.90%
Postage		200	240	500	500	500	500	0.00%
Telephone (Voice and Fax)		4,078	4,109	4,042	4,042	4,750	4,750	17.52%
Lease/Rental of Buildings		30,000	29,496	31,000	31,000	34,884	34,884	12.53%
Travel & Training		4,400	4,536	5,000	5,000	5,000	5,000	0.00%
Tolls & Parking		-	-	125	125	125	125	0.00%
Special Events		17,600	18,315	18,200	18,200	18,200	18,200	0.00%
Special Events Marketing		-	-	4,900	4,900	7,900	7,900	61.22%
Dues & Association Membership		1,800	1,778	2,400	2,400	2,400	2,400	0.00%
Office Supplies		2,700	2,566	3,000	3,000	3,000	3,000	0.00%
Copier Lease		2,268	2,214	2,268	2,268	2,268	2,268	0.00%
Copier Service/Supply Contract		1,200	1,158	1,200	1,200	1,200	1,200	0.00%
Fleet		976	585	1,251	1,251	1,251	1,251	0.00%
Principal (Lease)		5,207	5,206	5,269	5,269	5,332	5,332	1.20%
Interest (Lease)		206	206	144	144	81	81	-43.75%
Capital Outlay		9,500	-	-	-	-	-	0.00%
Capital Lease Interest		-	54	-	-	-	-	0.00%
Total Operating Expenditures	$	615,461	603,527	649,509	655,083	674,270	674,270	2.93%

FARMER'S MARKET

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025 Requested	FY 2025* Proposed	PCT* Change
Part-Time Salaries	$	27,929	26,033	29,325	29,325	29,325	29,325	0.00%
Holiday Pay		720	354	720	720	720	720	0.00%
FICA (SS & Medicare)		2,137	2,051	2,243	2,243	2,299	2,299	2.50%
Telephone (Voice And Fax)		610	533	1,220	1,220	609	609	-50.08%
Farmer's Market		11,667	11,385	12,492	15,374	12,492	12,492	-18.75%
Total Operating Expenditures	$	43,063	40,357	46,000	48,882	45,445	45,445	-7.03%

VINTAGE MARKET

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025 Requested	FY 2025* Proposed	PCT* Change
Part-Time Salaries	$	21,840	3,794	13,000	13,000	13,000	13,000	0.00%
FICA (SS & Medicare)		1,674	290	995	995	995	995	0.00%
Telephone (Voice And Fax)		1,090	-	-	-	-	-	0.00%
Capital Outlay Additions		9,500	9,500	-	-	-	-	0.00%
Vintage Market		27,192	19,094	19,005	20,420	16,005	16,005	-21.62%
Total Operating Expenditures	$	61,296	32,678	33,000	34,415	30,000	30,000	-12.83%

Isle of Wight County
Proposed FY 2024-25 Operating Budget
General Fund Expenditures

COMMUNICATIONS

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025 Requested	FY 2025* Proposed	PCT* Change
Salaries and Wages	$	72,459	68,795	77,358	77,958	80,665	80,665	3.47%
Part-Time Salaries		666	666	-	-	-	-	0.00%
FICA (SS & Medicare)		6,172	4,907	5,918	5,964	6,171	6,171	3.47%
VRS - Retirement Benefits		8,709	8,201	9,299	9,299	10,707	10,707	15.14%
Medical/Dental Plans		31,048	31,018	33,437	34,081	28,160	28,160	-17.37%
Group Life Insurance		971	917	1,037	1,037	1,073	1,073	3.47%
Deferred Comp		754	754	840	1,143	1,200	1,200	4.99%
Professional Services		1,275	-	-	-	-	-	0.00%
Postage		10,000	288	5,000	5,000	10,000	10,000	100.00%
Lease/Rental of Equipment		5,200	4,554	6,000	6,000	6,000	6,000	0.00%
Operating Expenses		722	574	1,500	1,500	6,500	6,500	333.33%
Office Supplies		250	-	250	250	400	400	60.00%
Capital Lease Interest		-	9	-	-	-	-	0.00%
Total Operating Expenditures	$	138,226	120,682	140,639	142,232	150,876	150,876	6.08%

COOPERATIVE EXTENSION

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025 Requested	FY 2025* Proposed	PCT* Change
Professional Services	$	70,265	68,313	73,380	73,380	78,142	78,142	6.49%
Telephone (Voice and Fax)		739	682	636	636	768	768	20.75%
Travel & Training		448	80	750	650	550	550	-15.38%
Dues & Association Membership		300	205	300	400	400	400	0.00%
Office Supplies		400	395	400	400	500	500	25.00%
Copier Lease		2,268	2,214	2,268	2,268	2,268	2,268	0.00%
Copier Service/Supply Contract		1,200	1,154	1,200	1,200	1,200	1,200	0.00%
Capital Lease Interest		-	54	-	-	-	-	0.00%
Total Operating Expenditures	$	75,620	73,097	78,934	78,934	83,828	83,828	6.20%

Isle of Wight County
Proposed FY 2024-25 Operating Budget
General Fund Expenditures

NON-DEPARTMENTAL

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025 Requested	FY 2025* Proposed	PCT* Change
Salaries And Wages	$	-	-	22,957	22,957	889,645	605,000	2535.36%
Compensation		-	-	47,000	10,395	764,314	475,000	4469.50%
VRS - Retirement Benefits		-	(1,520)	-	-	-	-	0.00%
Hospital / Medical Plans		1,319	1,318	-	-	-	-	0.00%
Comp Plan Salary Adjustment		74,740	-	-	-	-	-	0.00%
Internal Service Charge IT		1,120,906	1,120,906	1,252,057	1,252,057	1,333,803	1,334,093	6.55%
Internal Service Chrg-Risk Mgt		654,860	613,422	733,066	733,066	800,410	800,410	9.19%
Miscellaneous		-	-	19,425	1,601	8,300	8,300	418.43%
Payment-Tax Relief		1,300,000	-	1,500,000	1,162,500	2,500,000	2,500,000	115.05%
Capital Lease Vehicle Purchase		894,495	806,379	598,800	678,224	1,180,900	965,500	42.36%
Contingency		1,536	-	392,838	356,973	450,000	450,000	26.06%
Judgements and Settlements		8,358,151	2,872,669	-	-	-	-	0.00%
Longevity Pay Reserve		35,862	-	70,000	12,418	5,000	5,000	-59.74%
Total Operating Expenditures	$	12,441,869	5,413,173	4,636,143	4,230,191	7,932,372	7,143,303	68.86%

Isle of Wight County
Proposed FY 2024-25 Budget
VEHICLE REQUESTS

REPLACEMENT VEHICLES

Sheriff Vehicles

#	Make/Model	Assignment		Base cost	Equipment	Graphics	Tech Radio	Total Requested	Total Proposed
1	Durango	Investigations	$	44,000	5,000	-	-	49,000	49,000
2	Durango	Investigations		44,000	5,000	-	-	49,000	49,000
3	Durango	Patrol		44,000	12,000	1,200	3,500	60,700	60,700
4	Durango	Patrol		44,000	12,000	1,200	3,500	60,700	60,700
5	Durango	Patrol		44,000	12,000	1,200	3,500	60,700	60,700
6	Durango	Patrol		44,000	12,000	1,200	3,500	60,700	60,700
7	Durango	Patrol		44,000	12,000	1,200	3,500	60,700	60,700
	Total Sheriff Vehicles		**$**	**308,000**	**70,000**	**6,000**	**17,500**	**401,500**	**401,500**

Other GF Vehicles

#	Make/Model	Assignment		Base cost	Equipment	Graphics	Tech Radio	Total Requested	Total Proposed
1	2024 Peterbuilt	Public Works Solid Waste	$	250,000	-	-	-	250,000	250,000
2	2025 F550 (dump bed)	Parks & Recreation		106,000	-	-	-	106,000	90,000
3	2025 Chevy 2500 Hd	Parks & Recreation		70,000	-	-	-	70,000	54,000
4	2025 Chevy Malibu	Economic Development		31,000	-	-	-	31,000	31,000
5	2025 Ford Explorer	Information Technology		50,000	-	-	-	50,000	-
6	2025 Chevrolet Tahoe	Emergency Services		70,000	-	-	-	70,000	70,000
7	2025 Maverick	Community Development		50,000	-	-	-	50,000	34,500
	Total Other GF Depts.		**$**	**627,000**	**-**	**-**	**-**	**627,000**	**529,500**

NEW VEHICLES

Sheriff Vehicles

#	Make/Model	Assignment		Base cost	Equipment	Graphics	Tech Radio	Total Requested	Total Proposed
1	Durango	Patrol	$	44,000	12,000	1,200	3,500	60,700	-
2	Durango	Patrol		44,000	12,000	1,200	3,500	60,700	-
	Total Sheriff Vehicles		**$**	**88,000**	**24,000**	**2,400**	**7,000**	**121,400**	**-**

GF Vehicles

#	Make/Model	Assignment		Base cost	Equipment	Graphics	Tech Radio	Total Requested	Total Proposed
1	2025 Maverick	Tourism	$	31,000	-	-	-	31,000	34,500
	Total Other GF Depts.		**$**	**31,000**	**-**	**-**	**-**	**31,000**	**34,500**

TOTAL VEHICLE REQUESTS			**$**	**1,054,000**	**94,000**	**8,400**	**24,500**	**1,180,900**	**965,500**

Isle of Wight County
Proposed FY 2024-25 Budget
VEHICLE REQUESTS

REPLACEMENT VEHICLES

Sheriff Vehicles

#	Make/Model	Assignment	Base cost	Equipment	Graphics	Tech Radio	Total Requested	Total Proposed	Current Vehicle to be Replaced: Make/Model	Mileage	Replacement Criteria Met:
1	Durango	Investigations	$ 44,000	5,000	-	-	49,000	49,000	2018 Chevrolet Impala	115,286	Yes
2	Durango	Investigations	44,000	5,000	-	-	49,000	49,000	2018 Dodge Charger	97,859	Yes
3	Durango	Patrol	44,000	12,000	1,200	3,500	60,700	60,700	2017 Ford Utility	108,115	Yes
4	Durango	Patrol	44,000	12,000	1,200	3,500	60,700	60,700	2018 Ford Utility	116,458	Yes
5	Durango	Patrol	44,000	12,000	1,200	3,500	60,700	60,700	2018 Ford Interceptor	108,536	Yes
6	Durango	Patrol	44,000	12,000	1,200	3,500	60,700	60,700	2018 Ford Utility	107,239	Yes
7	Durango	Patrol	44,000	12,000	1,200	3,500	60,700	60,700	2019 Ford Utility	117,673	Yes
	Total Sheriff Vehicles		**$ 308,000**	**70,000**	**6,000**	**17,500**	**401,500**	**401,500**			

Other GF Vehicles

#	Make/Model	Assignment	Base cost	Equipment	Graphics	Tech Radio	Total Requested	Total Proposed	Current Vehicle to be Replaced: Make/Model	Mileage	Replacement Criteria Met:
1	2024 Peterbuilt	Public Works Solid Waste	$ 250,000	-	-	-	250,000	250,000	2005 Mack	467,673	Yes
2	2025 F550 (dump bed)	Parks & Recreation	106,000	-	-	-	106,000	90,000	1998 Int 4700	39,589	Yes
3	2025 Chevy 2500 Hd	Parks & Recreation	70,000	-	-	-	70,000	54,000	2016 Ford F150	80,000	Yes
4	2025 Chevy Malibu	Economic Development	31,000	-	-	-	31,000	31,000	2004 Ford Escape	78,000	Yes
5	2025 Ford Explorer	Information Technology	50,000	-	-	-	50,000	-	2018 Ford Explorer	150,000	Yes
6	2025 Chevrolet Tahoe	Emergency Services	70,000	-	-	-	70,000	70,000	2017 Ford Explorer	91,014	Yes
7	2025 Maverick	Community Development	50,000	-	-	-	50,000	34,500	2011 Ford Ranger	143,497	Yes
	Total Other GF Depts.		**$ 627,000**	**-**	**-**	**-**	**627,000**	**529,500**			

TOTAL REPLACEMENT VEHICLE REQUESTS	**$ 935,000**	**70,000**	**6,000**	**17,500**	**1,028,500**	**931,000**		

Replacement Criteria for County Fleet:

County passenger vehicles will not be considered for replacement until they qualify for at least one (1) of the following criteria:

1. Vehicle mileage exceeds 85,000 miles.
2. Vehicle is more than seven (7) years old.
3. Vehicle has damage or needs repair that is greater than 80% of the National Automobile Dealers Association (NADA) value.
4. Director of Public Works has determined that the overall condition of the vehicle has deteriorated to an "un-repairable" state.

Isle of Wight County
Proposed FY 2024-25 Budget
VEHICLE REQUESTS

NEW VEHICLES

Sheriff Vehicles

#	Make/Model	Assignment	Base cost	Equipment	Graphics	Tech Radio	Total Requested	Total Proposed	Validation
1	Durango	Patrol	$ 44,000	12,000	1,200	3,500	60,700	-	New Position - Court; EOL vehicle
2	Durango	Patrol	44,000	12,000	1,200	3,500	60,700	-	New Position - Court; EOL vehicle
	Total Sheriff Vehicles		**$ 88,000**	**24,000**	**2,400**	**7,000**	**121,400**	**-**	

GF Vehicles

#	Make/Model	Assignment	Base cost	Equipment	Graphics	Tech Radio	Total Requested	Total Proposed	Validation
1	2025 Maverick	Tourism	$ 31,000	-	-	-	31,000	34,500	Events & market support
	Total Other GF Depts.		**$ 31,000**	**-**	**-**	**-**	**31,000**	**34,500**	

TOTAL NEW VEHICLE REQUESTS	**$ 119,000**	**24,000**	**2,400**	**7,000**	**152,400**	**34,500**	

Isle of Wight County
Proposed FY 2024-25 Operating Budget
General Fund Expenditures

TRANSFERS

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025 Requested	FY 2025* Proposed	PCT* Change
Transfer to County Fair	$	70,000	-	66,395	66,395	-	-	-100.00%
Transfer to E911 Fund		1,391,778	1,082,912	1,498,352	1,498,352	1,611,891	1,605,479	7.15%
Transfer to CSA		423,545	283,421	259,034	259,034	286,000	286,000	10.41%
Transfer to Grant Fund		69,842	59,331	71,934	75,552	75,552	75,552	0.00%
Transfer to Capital Projects		1,609,831	1,609,831	1,088,000	1,206,750	500,000	3,000,000	148.60%
Transfer to Social Services		1,500,000	1,087,650	1,750,000	1,750,000	1,893,463	1,800,000	2.86%
Transfer to Public Utilities		3,700,827	3,700,827	3,499,188	3,619,558	6,367,510	4,515,438	24.75%
Transfer to Public Utilities Capital Fund		-	-	-	-		1,500,000	100.00%
Transfer to Technology Fund		124,997	-	-	-	-	-	0.00%
Transfer to Risk Management		1,680	-	-	-	-	-	0.00%
Transfer To Schools		27,144,755	27,144,755	30,209,069	30,209,069	36,025,201	32,959,069	9.10%
Trsf School-Maint & Repair		234,272	234,272	250,000	250,000	3,762,241	500,000	100.00%
Total Operating Expenditures	$	36,271,527	35,202,999	38,691,972	38,934,710	50,521,858	46,241,538	18.77%

School Funds



Isle of Wight County Schools
Proposed FY 2024-25 Operating Budget

REVENUES

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025 Requested	FY 2025* Proposed	PCT* Change
State Revenue	$	43,744,725	42,681,800	44,421,747	44,782,076	47,726,877	47,726,877	6.58%
Federal Revenue		9,540,014	8,406,178	5,710,465	8,367,754	5,863,408	5,863,408	-29.93%
Other Local Revenue		1,709,958	3,780,568	1,431,145	1,442,895	1,457,760	1,457,760	1.03%
Transfer from General Fund - Local		27,419,741	27,379,027	30,459,069	30,934,069	39,787,442	33,459,069	8.16%
Healthcare Fund: Employee Premiums		-	-	1,650,292	1,650,292	1,863,522	1,863,522	100.00%
Healthcare Fund: Employer Support		-	-	4,774,116	4,774,116	5,610,000	5,610,000	100.00%
Total Revenues	$	82,414,438	82,247,573	88,446,834	91,951,202	102,309,009	95,980,636	4.38%

EXPENDITURES

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025 Requested	FY 2025* Proposed	PCT* Change
Administration, Attendance & Health	$	3,489,310	3,343,421	3,936,316	3,997,877	3,826,739	3,826,739	-4.28%
Instructional Services		55,856,264	56,599,839	57,389,144	60,107,298	64,913,107	58,584,734	-2.53%
Operations & Maintenance		11,359,455	8,526,394	8,065,724	8,684,958	8,704,419	8,704,419	0.22%
Pupil Transportation		5,031,911	5,415,641	5,032,663	5,119,257	7,095,757	7,095,757	38.61%
Food Services		2,414,047	2,976,255	2,574,964	2,582,836	2,783,560	2,783,560	7.77%
Technology		3,157,095	3,335,052	4,134,859	4,145,812	3,047,544	3,047,544	-26.49%
Facilities		659,379	616,469	441,779	441,779	3,980,241	3,980,241	800.96%
Debt Service		446,977	446,977	446,977	446,977	484,120	484,120	8.31%
Transfers (Healthcare Fund)		-	-	6,424,408	6,424,408	7,473,522	7,473,522	16.33%
Total Operating Expenditures	$	82,414,438	81,260,048	88,446,834	91,951,202	102,309,009	95,980,636	4.38%

Isle of Wight County Contributions
All Funds

TRANSFERS

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025 Requested	FY 2025* Proposed	PCT* Change
Transfer To Schools	$	27,144,755	27,144,755	30,209,069	30,684,069	36,025,201	32,959,069	7.41%
Trsf School-Maint & Repair		274,986	234,272	250,000	250,000	3,762,241	500,000	100.00%
Total Transfers	$	27,419,741	27,379,027	30,459,069	30,934,069	39,787,442	33,459,069	8.16%

Isle of Wight County Schools

Operating Budget Proposal Approved by School Board

Fiscal Year 2025

General Fund	School Board Revision	Proposed by Superintendent	Revisions	School Board Budget
Instructional Services	Remove library assistants (3.0 FTE)	$ 60,245,258	$ (129,432)	$ 60,254,182
	Add grant writer (0.5 FTE)		50,000	
	Add CTE assistants (2.0 FTE)		88,356	
Administrative, Attendance and Health		3,826,739		3,826,739
Pupil Transportation		6,360,757		6,360,757
Operations and Maintenance		7,954,419		7,954,419
Technology		2,763,544		2,763,544
Debt Service		484,120		484,120
Total General Fund Budget		**$ 81,634,837**	**$ 8,924**	**$ 81,643,761**

Capital Maintenance	Proposed by Superintendent	Revisions	School Board Budget
Vape Detectors	$ 75,000	$ -	$ 75,000
WHS Athletic Supplies/Materials	30,000	-	30,000
CNC Machine	56,143	-	56,143
Compensation Study **(remove funding)**	40,000	(40,000)	-
Weapons Detection Systems	156,098	-	156,098
School Bus - 15 initially proposed **(reduce to 5)**	2,205,000	(1,470,000)	735,000
Tracks (SHS/WHS)	820,000	-	820,000
Tennis Courts (SHS/WHS)	85,000	-	85,000
Baseball/Softball Light (SHS)	675,000	-	675,000
ADA Seating (SHS) **(remove funding)**	75,000	(75,000)	-
Bleachers (SHS) **(remove funding)**	70,000	(70,000)	-
Athletics Field Repairs (SHS/WHS)	450,000	-	450,000
Carrollton Elementary School HVAC **(remove funding) ***	7,336,731	(7,336,731)	-
Divison Wide Bathoom Repair	180,000	-	180,000
Unplanned Capital Needs	500,000	-	500,000
Total On-Time Expenses	**$ 12,753,972**	**$ (8,991,731)**	**$ 3,762,241**

**** School Board's highest priority for facilities***

Removed items are still priority concerns and will require attention in the future.

Isle of Wight County Schools

Operating Budget Proposal Approved by School Board

Fiscal Year 2025

Summary of Resources and Spending Plans

Source of Funding	General Fund	Textbook Fund	Grant Fund	Food Services	Facilities Fund	Health Fund	Grand Total
Isle of Wight County	$ 35,704,302	$ 320,899	$ -	$ -	$ 3,762,241	$ -	$ 39,787,442
Commonwealth of Virginia	36,538,952	545,459	2,153,602	63,357	-	-	39,301,370
State Sales Taxes	8,425,507	-	-	-	-	-	8,425,507
Federal Assistance	450,000	-	3,625,965	1,787,443	-	-	5,863,408
Other Local Funds	525,000	-	-	932,760	-	-	1,457,760
Healthcare Fund:							
Employee Premiums	-	-	-	-	-	1,863,522	1,863,522
Employer Support	-	-	-	-	-	5,610,000	5,610,000
Grand Total	**$ 81,643,761**	**$ 866,358**	**$ 5,779,567**	**$ 2,783,560**	**$ 3,762,241**	**$ 7,473,522**	**$ 102,309,009**

Spending Plans	General Fund	Textbook Fund	Grant Fund	Food Services	Facilities Fund	Health Fund	Grand Total
Instructional Services	$ 60,254,182	$ 866,358	$ 3,792,567				$ 64,913,107
Administrative, Attendance and Health	3,826,739		-		-		3,826,739
Pupil Transportation	6,360,757		-		735,000		7,095,757
Operations and Maintenance	7,954,419		750,000				8,704,419
School Food Services				2,783,560			2,783,560
Facilities			953,000		3,027,241		3,980,241
Technology	2,763,544		284,000				3,047,544
Debt Service	484,120						484,120
Internal Services						7,473,522	7,473,522
Grand Total	**$ 81,643,761**	**$ 866,358**	**$ 5,779,567**	**$ 2,783,560**	**$ 3,762,241**	**$ 7,473,522**	**$ 102,309,009**
	-	-	-	-	-	-	-

Isle of Wight County
Proposed FY 2024-25 Operating Budget
General Fund Expenditures

OTHER PUBLIC SERVICE/ CONTRIBUTIONS

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025 Requested	FY 2025* Proposed	PCT* Change
Committed:								
WTCS Board	$	289,214	289,214	297,890	297,890	310,336	310,336	4.18%
W. Tidewater Health District		575,000	575,000	580,000	580,000	580,000	580,000	0.00%
Franklin Annex. Revenue Share		1,071,000	816,565	1,071,000	1,071,000	1,020,000	1,020,000	-4.76%
Hampton Roads Planning Distric		35,362	35,362	40,308	40,308	41,027	41,027	1.78%
Hmpt Rds Military & Fed Fac		18,973	18,973	19,472	19,472	19,975	19,975	2.58%
Hampton Roads Workforce Council		9,277	9,277	9,820	9,820	10,038	10,038	2.22%
Camp Community College		27,325	27,325	28,000	28,000	31,425	31,425	12.23%
Smithfield/ Museum		87,770	87,770	85,000	85,000	90,000	90,000	5.88%
Total Commited	$	2,113,921	1,859,486	2,131,490	2,131,490	2,102,801	2,102,801	-1.35%
Discretionary:								
For KIDS	$	7,500	7,500	7,500	7,500	7,500	7,500	0.00%
CASA		25,000	25,000	25,000	25,000	25,000	25,000	0.00%
Chamber of Commerce		14,000	14,000	14,000	14,000	14,000	14,000	0.00%
Endependence Center		10,000	10,000	10,000	10,000	10,000	10,000	0.00%
Genieve Shelter		20,000	20,000	20,000	20,000	22,000	22,000	10.00%
Christian Outreach Program		35,000	35,000	35,000	35,000	35,000	35,000	0.00%
Peanut Soil & Water Conserv		8,000	8,000	8,000	8,000	8,000	8,000	0.00%
Sr Services of Southeastern VA		138,440	138,440	138,440	138,440	192,200	142,200	2.72%
Early Childhood Western Tidewater fmrly S		10,000	10,000	10,000	10,000	15,000	12,500	25.00%
Isle of Wight Arts League		4,500	4,500	4,500	4,500	4,500	4,500	0.00%
Western Tidewater Free Clinic		75,000	75,000	78,369	78,369	63,237	63,237	-19.31%
Smithfield School Museum		1,700	1,700	3,400	3,400	5,375	5,375	58.09%
IOW County Historical Society		10,000	10,000	15,000	15,000	-	5,000	-66.67%
St. Luke's Historic Church & Museum		-	-	-	-	5,000	5,000	100.00%
The Susan A. & Joseph N. Graif Found.		-	-	-	-	1,000	-	100.00%
Meals on Wheels		-	-	-	-	5,000	5,000	100.00%
Virginia Legal Aid Society		-	-	-	-	10,000	-	100.00%
Virginia Defenders		-	-	-	-	15,000	5,000	100.00%
1750 IOW Courthouse		5,000	5,000	5,000	5,000	10,000	10,000	100.00%
Total Discretionary	$	364,140	364,140	374,209	374,209	447,812	379,312	1.36%
Total Other Public Service	$	2,478,061	2,223,626	2,505,699	2,505,699	2,550,613	2,482,113	-0.94%

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. WTHD is operated regionally and each of the member communities (Franklin, Southampton, Suffolk, Isle of Wight) provides local match funding. We have an MOU with the Health Department. *(Letter of Request attached)*

- **Franklin Revenue Sharing***

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

- **Town of Windsor***

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

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

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

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

We make a pro rata contribution to this regional organization based on our population. There is a regional MOU. *(Letter of Request attached)*

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

We participate regionally via an MOU. *(Letter of Request attached)*

- **Camp Community College***

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

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

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

Discretionary:

Attached Descriptions

- 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

Isle of Wight County
Proposed FY 2024-25 Operating Budget
General Fund Expenditures

DEBT SERVICE

DEBT SERVICE

	FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025 Requested	FY 2025* Proposed	PCT* Change
Redemption of Principal	$ 3,533,925	$ 3,533,925	4,096,353	4,096,353	4,218,714	4,218,714	2.99%
Redempt Principal-Schools	4,125,668	4,125,668	3,284,995	3,284,995	3,379,208	3,379,208	2.87%
Principal (Lease)	660,248	660,247	595,060	595,690	809,138	809,138	35.83%
Interest Payments	1,830,263	1,830,260	1,725,685	1,725,685	1,590,299	1,590,299	-7.85%
Interest Pay Schools	2,369,462	2,369,462	1,967,967	2,305,467	2,210,239	2,210,239	-4.13%
Interest (Lease)	30,215	30,339	43,032	42,402	95,415	95,415	125.02%
SBITA Financing Interest	-	642	-	-	-	-	0.00%
Administrative Fees	31,000	30,183	31,000	24,000	24,000	24,000	0.00%
PACE Interest Payments	209,836	209,836	209,836	209,836	209,836	209,836	0.00%
Debt Service Reserve	-	-	204,468	204,468	337,500	337,500	65.06%
Total Operating Expenditures	$ 12,790,617	12,790,562	12,158,396	12,488,896	12,874,349	12,874,349	3.09%

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

Isle of Wight County
Proposed FY 2024-25 Operating Budget

COUNTY DEBT DETAIL
Total Debt Outstanding

GENERAL FUND

	Principal Payments	Interest Payments	Total Debt Service
General Obligation Debt			
General Gov	$ 52,834,151	14,861,365	$ 67,695,517
Schools	69,093,833	18,144,433	87,238,267
Total General Obligation Debt	**$ 121,927,984**	**33,005,799**	**154,933,783**
Capital Lease Financing			
General Gov	$ 1,739,885	90,086	1,829,971
Technology	5,103	53	5,156
Tourism	8,021	96	8,117
Total Capital Lease Financing	**$ 1,753,009**	**90,235**	**1,843,244**
Total General Fund Debt	**$ 123,680,993**	**33,096,034**	**156,777,027**

PUBLIC UTILITY FUND

	Principal Payments	Interest Payments	Total Debt Service
General Obligation Debt			
Total General Obligation Debt	$ 30,498,260	6,895,618	37,393,878
Capital Lease Financing			
Total Capital Lease Financing	$ 86,256	18,023	104,279
Total Public Utility Debt	**$ 30,584,516**	**6,913,641**	**37,498,157**

ALL FUNDS

	Principal Payments	Interest Payments	Total Debt Service
Outstanding County Debt			
General Gov	$ 54,574,036	14,951,451	69,525,488
Technology	5,103	53	5,156
Tourism	8,021	96	8,117
Schools	69,093,833	18,144,433	87,238,267
Public Utility	30,584,516	6,913,641	37,498,157
Total County Debt	**$ 154,265,509**	**$ 40,009,675**	**$ 194,275,184**

Isle of Wight County
Proposed FY 2024-25 Operating Budget

COUNTY DEBT DETAIL
Debt Ratio Policy Limitations

FY 24 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.

	FY25
Assessed Value	5,649,057,000
Allowed Debt Limit	***x 4%***
Debt Allowed	225,962,280
Current Debt	194,275,184
Actual	***3.44%***
Available for Issue	**31,687,096**
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.

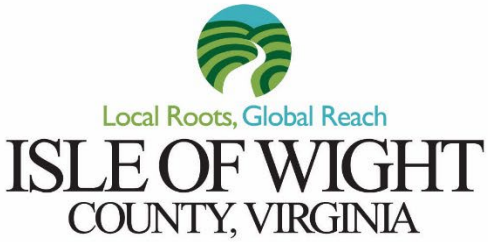
	FY25
Governmental Exp *(net of School&Capital)*	85,496,332
School Operating *(incl Food Svc)*	95,480,636
Budget	180,976,968
Allowed Debt Service	***x 12%***
Debt Service Allowed	21,717,236
Current Debt Service	15,605,726
Actual	***8.62%***
Available For New Debt	**6,111,510**
Proposed NewDebt	$0
Meet or Exceed Limit?	Meets

Debt Service Fund

Isle of Wight County
Proposed FY 2024-25 Operating Budget
Debt Service Reserve Fund

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025 Requested	FY 2025* Proposed	PCT* Change
REVENUES								
OTHER SOURCES								
Transfers from General Fund	$	-	-	204,468	204,468	-	337,500	0.00%
Miscellaneous		-	80	-	-	-	-	0.00%
Transfers from Appropriated Fund Balance		1,432,034	-	743,772	743,772	-	608,108	-18.24%
Total Other Sources	$	1,432,034	80	948,240	948,240	-	945,608	-0.28%
TOTAL REVENUES	**$**	**1,432,034**	**80**	**948,240**	**948,240**	**-**	**945,608**	**-0.28%**
EXPENSES								
Transfers to General Fund for Debt Service	$	924,012	924,012	-	-	-	-	0.00%
Transfers to Public Utilities for Debt Service		508,022	508,022	948,240	948,240	-	945,608	-0.28%
Total Expenses	$	1,432,034	1,432,034	948,240	948,240	-	945,608	-0.28%
TOTAL EXPENSES	**$**	**1,432,034**	**1,432,034**	**948,240**	**948,240**	**-**	**945,608**	**-0.28%**

Fund Balances



Isle of Wight County
Proposed FY 2024-25 Operating Budget

Governmental Fund Balances
PROJECTION
For the Fiscal Year Ended June 30, 2024

	June 30, 2023				PROJECTION		
	General Fund	Capital Projects	Debt Service	Special Revenue	All Funds June 30, 2023	Increase (Decrease)	All Funds June 30, 2024
Nonspendable							
Advance to component unit	375,000	-	-	-	375,000	(375,000)	-
Restricted for:							
Lease proceeds	177,527	-	-	-	177,527	(177,527)	-
Asset Forfieture	-	-	-	41,884	41,884	(10,000)	31,884
Grants & Contributions	96,566	-	-	158,733	255,299	(150,000)	105,299
Capital Projects	-	17,631,602	-	-	17,631,602	(15,000,000)	2,631,602
Opioid Abatement	-	-	-	106,119	106,119	-	106,119
Committed for:							
Technology Fees	26,386	-	-	-	26,386	-	26,386
Debt service - PACE	2,217,570	-	-	-	2,217,570	-	2,217,570
Economic Development	776,336	-	-	-	776,336	-	776,336
Public Safety & Welfare	-	-	-	105,000	105,000	-	105,000
Assigned to:							
Revaluation Assessmt Reserve	-	-	-	-	-	130,000	130,000
Special Revenue				379,720	379,720	(150,000)	229,720
Capital Projects	-	6,907,427	-	-	6,907,427	(2,000,000)	4,907,427
General Purpose/Encumbered	261,886	-	-	-	261,886	(261,886)	-
Debt Service Reserve	-	-	3,672,000	-	3,672,000	337,500	4,009,500
Unassigned	26,879,564	-	-	-	26,879,564	(308,250)	26,571,314
	$ 30,810,835	$ 24,539,029	$ 3,672,000	$ 791,456	$ 59,813,320	$ (17,965,163)	$ 41,848,157

COUNTY FUND BALANCE POLICY

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

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

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

PROJECTED FUND BALANCE CALCULATION

	FY23YE/FY24	Change	FY24YE/FY25	
General Fund Unasssigned Fund Balance	$ 26,879,564	$ (308,250)	$ 26,571,314	
Budgeted General Fund Expenditures	$ 95,536,114	$ 13,451,238	$ 108,987,352	
Fund Balance prior year ending/Upcoming budget year				
Percentage	28.14%	-3.76%	24.38%	Meets*

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

Enterprise Funds

Isle of Wight County
Proposed FY 2024-25 Operating Budget
Enterprise Funds

	Public Utilities Fund	Stormwater Fund	Totals
Projected Revenues	$ 7,070,500	$ 1,492,485	$ 8,562,985
Projected Expenses	12,531,546	1,492,485	14,024,031
Sub-Total	$ (5,461,046)	$ -	$ (5,461,046)
Transfer from General Fund	$ 4,515,438	$ -	$ 4,515,438
Transfer from Debt Service	945,608	-	945,608
Total Transfers	5,461,046	-	5,461,046
Over/(Under)	$ -	$ -	$ -

Isle of Wight County
Proposed FY 2024-25 Operating Budget
Public Utilities Fund

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025 Requested	FY 2025* Proposed	PCT* Change
REVENUES								
FEES & LICENSES								
Inspection Fees	$	50,000	-	50,000	50,000	50,000	50,000	0.00%
Water Connection Fees		650,000	562,000	450,000	450,000	450,000	450,000	0.00%
Sewer Tap Fees		-	-	1,600,000	1,600,000	-	-	-100.00%
New Account Fee		20,000	13,980	17,000	17,000	17,000	17,000	0.00%
Administration Fees		3,000	3,090	3,000	3,000	3,000	3,000	0.00%
Sewer Connection Fee		650,000	275,772	400,000	400,000	400,000	400,000	0.00%
Disconnect/Reconnect Fee		10,000	27,013	10,000	10,000	10,000	30,000	200.00%
Total Fees & Licenses	$	1,383,000	881,855	2,530,000	2,530,000	930,000	950,000	-62.45%
REVENUE FROM USE								
Property Rental	$	31,940	33,601	31,940	31,940	33,000	33,000	3.32%
Total Revenue from Use	$	31,940	33,601	31,940	31,940	33,000	33,000	3.32%
CHARGES FOR SERVICES								
Interest Revenue	$	5,000	35,294	40,000	40,000	40,000	40,000	0.00%
Public Utility Late Fees		7,500	19,187	15,000	15,000	15,000	15,000	0.00%
Sewage Collection Fees		1,725,000	1,613,324	1,820,000	1,820,000	1,820,000	1,720,000	-5.49%
Sewage Treatment Fees		71,400	62,907	75,000	75,000	75,000	75,000	0.00%
Sale of Water		3,800,000	3,690,731	4,436,000	4,436,000	4,436,000	4,236,000	-4.51%
Total Charges for Services	$	5,608,900	5,421,442	6,386,000	6,386,000	6,386,000	6,086,000	-4.70%
RECOVERED COST								
Sale of Recyclables	$	500	1,240	500	500	500	500	0.00%
Insurance Reimbursements		9,244	10,225	-	15,770	-	-	-100.00%
Total Recovered Cost	$	9,744	11,465	500	16,270	500	500	-96.93%
MISCELLANEOUS								
Miscellaneous	$	1,000	8,679	1,000	1,000	1,000	1,000	0.00%
Capital Contributions-Property		-	5,314,620	-	-	-	-	0.00%
Total Miscellaneous	$	1,000	5,323,299	1,000	1,000	1,000	1,000	0.00%

Isle of Wight County
Proposed FY 2024-25 Operating Budget
Public Utilities Fund

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025 Requested	FY 2025* Proposed	PCT* Change
REVENUES *(continued)*								
OTHER SOURCES & USES								
Lease Financing Proceeds	$	88,000	-	-	-	-	-	0.00%
Total Other Sources & Uses	$	88,000	-	-	-	-	-	0.00%
TRANSFERS								
Appropriated Fund Balance	$	-	-	-	765,530	-	-	-100.00%
Assigned Fund Balance		-	-	-	205,938	-	-	-100.00%
Transfer From General Fund		3,700,827	3,700,827	3,499,188	3,619,558	6,367,510	4,515,438	24.75%
Transfer from Debt Service		508,022	508,022	948,240	948,240	945,608	945,608	-0.28%
Transfer from Assigned FB		106,782	-	-	-	-	-	0.00%
Total Transfers	$	4,315,631	4,208,849	4,447,428	5,539,266	7,313,118	5,461,046	-1.41%
TOTAL REVENUES	**$**	**11,438,216**	**15,880,511**	**13,396,868**	**14,504,476**	**14,663,618**	**12,531,546**	**-13.60%**

Isle of Wight County
Proposed FY 2024-25 Operating Budget
Public Utilities Fund

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025 Requested	FY 2025* Proposed	PCT* Change
EXPENSES								
PUBLIC UTILITIES - ADMINISTRATION								
Salaries and Wages	$	299,308	263,748	267,580	339,697	430,463	430,463	26.72%
Overtime		-	-	-	-	725	725	100.00%
FICA (SS & Medicare)		22,897	18,919	20,470	25,494	32,986	32,986	29.39%
VRS - Retirement Benefits		35,129	(13,789)	31,189	40,189	59,710	59,710	48.57%
Hospital/Medical Plans		89,922	40,978	41,556	65,606	94,980	94,980	44.77%
Group Life Insurance		3,983	3,368	3,554	4,520	5,758	5,758	27.39%
Deferred Comp		1,050	630	630	1,843	2,640	2,640	43.24%
Uniforms Taxable		360	221	500	500	500	200	-60.00%
Advertising Services		640	639	500	500	500	500	0.00%
Postage		25,788	17,833	30,000	30,000	30,000	30,000	0.00%
Telephone (Voice and Fax)		3,798	3,794	3,733	3,733	4,774	4,774	27.89%
Travel & Training		1,080	-	3,500	3,500	3,500	3,500	0.00%
Operating Expenses		8,317	4,610	8,510	8,510	8,500	8,500	-0.12%
Dues & Association Membership		1,360	-	1,360	1,360	1,400	1,400	2.94%
Office Supplies		9,830	9,830	9,500	17,500	10,000	10,000	-42.86%
Copier Lease		1,134	-	1,134	1,134	1,134	1,134	0.00%
Copier Service/Supply Contract		650	571	650	650	650	650	0.00%
Fleet		2,105	290	2,105	2,105	2,105	1,000	-52.49%
Uniforms		35	-	500	500	500	-	-100.00%
Lease Amortization Expense		-	1,101	-	-	-	-	0.00%
Capital Lease Interest		-	27	-	-	-	-	0.00%
Amortz-DefrCost/Prem/Discount		-	19,985	-	-	-	-	0.00%
Total Public Utilities - Administration	$	507,386	372,754	426,971	547,341	690,825	688,920	25.87%
PUBLIC UTILITIES - WATER								
Salaries and Wages	$	447,873	308,462	492,864	443,972	465,918	465,918	4.94%
Overtime		36,200	33,108	20,200	66,497	46,575	46,575	-29.96%
FICA (SS & Medicare)		37,032	25,329	39,250	39,250	39,206	39,206	-0.11%
VRS - Retirement Benefits		56,827	36,962	59,376	59,376	71,689	71,689	20.74%
Hospital/Medical Plans		62,962	52,040	99,110	99,110	122,775	112,775	13.79%
Group Life Insurance		6,102	3,969	6,376	6,376	6,131	6,131	-3.84%
Deferred Comp		3,360	1,819	2,730	5,325	5,700	5,700	7.04%
Uniforms Taxable		500	-	500	500	500	200	-60.00%
Professional Services		97,788	11,957	170,000	201,093	250,000	250,000	24.32%
HRPDC Fees		4,374	4,374	4,852	4,852	4,888	4,888	0.74%
Repairs & Maintenance		429,326	375,550	265,000	333,344	350,000	350,000	5.00%
Contracted Services		20,404	19,553	100,000	50,850	150,000	150,000	194.99%
Bulk Water Purchases		1,971,340	1,962,113	1,750,000	1,750,000	2,000,000	1,900,000	8.57%
Norfolk Water Contract		1,190,815	1,190,812	1,396,809	1,396,809	1,500,000	1,451,000	3.88%
Suffolk Water Contract		1,745,021	1,745,021	1,952,920	1,952,920	2,100,000	2,077,000	6.35%
Utilities		23,400	22,758	23,868	23,868	23,400	23,400	-1.96%
Telephone (Voice and Fax)		10,185	8,932	10,524	10,524	11,963	11,963	13.67%
Travel & Training		3,000	1,745	3,000	3,000	4,000	4,000	33.33%
Operating Expenses		15,000	13,544	15,300	15,300	20,000	20,000	30.72%
Dues & Association Membership		33,700	33,698	24,500	24,500	25,000	25,000	2.04%
Fleet		25,037	25,036	22,000	22,670	24,000	24,000	5.87%
Uniforms		6,150	3,443	6,450	6,450	7,000	5,000	-22.48%
PPE & Safety		2,475	615	2,475	2,475	3,000	2,500	1.01%
Capital Outlay		30,300	-	50,000	24,481	50,000	50,000	104.24%
SBITA Amortization Expense		-	16,077	-	-	-	-	0.00%
SBITA Financing Interest		-	704	-	-	-	-	0.00%
Transfer to PU Capital		-	-	-	-	500,000	-	0.00%
Total Public Utilities - Water	$	6,259,171	5,897,623	6,518,104	6,543,542	7,781,745	7,096,945	8.46%

Isle of Wight County
Proposed FY 2024-25 Operating Budget
Public Utilities Fund

	FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025 Requested	FY 2025* Proposed	PCT* Change
EXPENSES							
PUBLIC UTILITIES - SEWER							
Salaries and Wages	$ 376,620	276,545	414,220	367,307	427,364	427,364	16.35%
Overtime	30,150	29,809	16,150	62,628	31,050	31,050	-50.42%
FICA (SS & Medicare)	31,119	22,497	32,924	32,924	35,069	35,069	6.52%
VRS - Retirement Benefits	46,280	31,614	48,781	48,781	60,202	60,202	23.41%
Hospital/Medical Plans	127,055	71,114	125,729	125,729	120,913	120,913	-3.83%
Group Life Insurance	5,062	3,500	5,349	5,349	5,651	5,651	5.65%
Deferred Comp	2,940	1,471	2,310	2,745	3,120	3,120	13.66%
Uniforms Taxable	500	-	500	500	8,000	500	0.00%
Professional Services	176,329	71,846	150,000	237,850	240,000	240,000	0.90%
HRPDC Fees	1,119	1,119	822	822	971	971	18.13%
Repairs & Maintenance	243,348	243,348	300,000	1,204,530	450,000	450,000	-62.64%
Contracted Services	12,400	9,482	14,000	14,850	14,000	10,000	-32.66%
Sewage Treatment	47,400	44,475	50,000	50,000	50,000	50,000	0.00%
Utilities	79,600	75,423	60,000	60,000	76,000	76,000	26.67%
Telephone (Voice and Fax)	6,420	5,793	7,046	7,046	8,046	8,046	14.19%
Travel & Training	4,000	387	4,000	4,000	4,000	3,000	-25.00%
Operating Expenses	26,400	18,560	40,000	40,000	40,000	40,000	0.00%
Fleet	26,700	26,698	22,000	37,100	26,000	26,000	-29.92%
Uniforms	8,000	5,657	8,000	8,000	8,000	8,000	0.00%
PPE & Safety	5,000	2,569	5,000	5,000	5,000	3,500	-30.00%
Capital Outlay	142,176	-	300,000	-	50,000	50,000	100.00%
SBITA Amortization Expense	-	16,077	-	-	-	-	0.00%
SBITA Financing Interest	-	704	-	-	-	-	0.00%
Transfer to PU Capital	-	-	-	-	950,000	-	0.00%
Total Public Utilities - Sewer	$ 1,398,618	958,689	1,606,831	2,315,161	2,613,386	1,649,386	-28.76%
PUBLIC UTILITIES - NON-DEPARTMENTAL							
OPEB Expense	$ -	(13,854)	-	-	-	-	0.00%
Unemployment Insurance	1,000	207	1,000	1,000	1,000	500	-50.00%
Cost Allocation	247,027	247,027	227,414	227,414	112,349	112,349	-50.60%
Internal Service Charge IT	105,333	105,333	126,234	126,234	117,098	117,098	-7.24%
Internal Service Chrg-Risk Mgt	55,384	51,879	61,490	61,490	65,866	65,866	7.12%
Capital Outlay	88,000	-	-	66,951	-	-	-100.00%
Depreciation Expense	-	868,766	-	-	-	-	0.00%
Redemption Of Principal	1,293,253	-	1,784,123	1,784,123	1,845,735	1,845,735	3.45%
Principal (Lease)	51,356	-	44,779	44,779	45,247	45,247	1.05%
Interest Payments	954,528	935,342	903,875	903,875	839,630	839,630	-7.11%
Interest (Lease)	2,159	2,058	1,434	1,434	765	765	-46.65%
Transfer To Capital Projects	436,009	436,009	1,600,000	1,875,319	500,000	-	-100.00%
Contingency	38,991	-	94,613	5,813	50,000	69,105	1088.80%
Total Public Utilities -Non-Departmental	$ 3,273,040	2,632,768	4,844,962	5,098,432	3,577,690	3,096,295	-39.27%
TOTAL EXPENSES- PU FUND	**11,438,215**	**9,861,834**	**13,396,868**	**14,504,476**	**14,663,646**	**12,531,546**	**-13.60%**

Isle of Wight County
Proposed FY 2024-25 Operating Budget
Stormwater Fund

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025 Requested	FY 2025* Proposed	PCT* Change
REVENUES								
PERMITS, FEES & LICENSES								
Stormwater Fee	$	1,300,000	1,325,081	1,300,000	1,300,000	1,300,000	1,300,000	0.00%
Stormwater Technology Fee		3,500	4,503	3,500	3,500	3,500	3,500	0.00%
Stormwater Inspection Fees		175,000	120,425	175,000	175,000	175,000	175,000	0.00%
Stormwater Erosion & Sediment		-	-	-	-	5,000	5,000	100.00%
VSMP Permit-State		5,000	8,985	5,000	5,000	5,000	5,000	0.00%
Total Permits, Fees & Licenses	$	1,483,500	1,458,994	1,483,500	1,483,500	1,488,500	1,488,500	0.34%
REVENUE FROM USE OF MONEY								
Interest Revenue	$	4,000	3,844	4,000	4,000	4,000	3,985	-0.38%
Total Revenue from Use of Money	$	4,000	3,844	4,000	4,000	4,000	3,985	-0.38%
TRANSFERS & OTHER								
Assigned Fund Balance	$	-	-	-	50,100	-	-	-100.00%
Transfer From Assigned Fund Balance		61,045	-	-	-	-	-	0.00%
Appropriated Fund Balance		22,675	-	-	22,675	-	-	-100.00%
Total Transfers & Other		83,720	-	-	72,775	-	-	-100.00%
TOTAL REVENUES	**$**	**1,571,220**	**1,462,838**	**1,487,500**	**1,560,275**	**1,492,500**	**1,492,485**	**-4.34%**

Isle of Wight County
Proposed FY 2024-25 Operating Budget
Stormwater Fund

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025 Requested	FY 2025* Proposed	PCT* Change
EXPENSES								
STORMWATER ADMINISTRATION								
Salaries And Wages	$	486,799	490,863	521,709	520,906	538,789	538,790	3.43%
Overtime		878	878	-	46	50	50	8.70%
Part-Time Salaries		162	-	1,040	1,040	1,077	1,079	3.75%
Other Compensation		2,000	1,600	-	1,600	1,600	1,600	0.00%
FICA (SS & Medicare)		37,183	35,833	39,991	39,991	41,304	41,305	3.29%
VRS - Retirement Benefits		58,592	32,205	62,459	62,459	70,656	70,656	13.12%
Medical/Dental Plans		104,562	104,514	106,278	106,278	127,161	127,161	19.65%
Group Life Insurance		6,583	6,516	6,991	6,991	7,196	7,196	2.93%
OPEB Expense		-	(16,019)	-	-	-	-	0.00%
Deferred Comp		3,150	3,091	3,150	3,907	4,020	4,020	2.89%
Professional Services		240,115	140,751	150,000	227,100	200,000	200,000	-11.93%
HRPDC Stormwater Mgt. Fee		7,824	7,823	8,134	8,134	8,665	8,665	6.53%
Advertising		1,000	-	500	500	500	500	0.00%
Contracted Services		56,850	56,802	50,000	50,000	50,000	50,000	0.00%
Cost Allocation		74,294	74,294	81,723	81,723	52,288	52,288	-36.02%
Internal Service Charge IT		42,133	42,133	42,133	42,133	42,628	42,628	1.17%
Internal Service Chrg-Risk Mgt		15,556	14,572	15,556	15,556	13,439	13,439	-13.61%
Utilities		3,900	1,947	3,900	3,900	3,900	3,900	0.00%
Postage		500	40	250	250	250	250	0.00%
Telephone (Voice And Fax)		5,390	4,658	5,498	5,498	5,618	5,618	2.18%
Lease/Rental of Equipment		3,000	-	3,000	3,000	3,000	3,000	0.00%
Travel & Training		8,025	1,574	8,200	8,200	8,200	8,200	0.00%
Peanut Soil & Water Conserv Bd		8,000	8,000	8,000	8,000	8,000	8,000	0.00%
Operating Expenses		6,575	2,269	5,500	5,500	5,500	5,500	0.00%
VSMP Expense(State)		7,476	7,476	5,000	11,000	15,000	15,000	36.36%
Dues & Association Memberships		2,500	1,725	2,500	2,500	2,500	2,400	-4.00%
Office Supplies		3,000	1,419	2,500	2,500	2,500	2,500	0.00%
Copier Lease		1,370	-	1,370	1,370	1,370	1,370	0.00%
Copier Service/Supply Contract		630	571	630	630	630	630	0.00%
Fleet		10,580	1,541	7,500	7,500	7,500	7,500	0.00%
Uniforms		845	363	500	500	500	500	0.00%
PPE & Safety		750	-	750	750	750	700	-6.67%
Equipment/Machinery		7,424	855	1,000	1,000	1,000	1,000	0.00%
Computer Software		9,000	277	6,000	2,000	6,000	6,000	200.00%
Depreciation Expense		-	103,182	-	-	-	-	0.00%
Lease Amortization Expense		-	1,329	-	-	-	-	0.00%
Capital Lease Interest		-	34	-	-	-	-	0.00%
Transfer to Grant Fund		22,675	-	-	22,675	-	-	-100.00%
Trsf. to SW Capital Projects		200,000	200,000	250,000	250,000	250,000	250,000	0.00%
Transfer to Technology Fund		-	-	43,907	43,907	-	-	-100.00%
Contingency		122,699	-	30,791	191	-	-	-100.00%
Total Stormwater Administration	$	1,562,020	1,333,115	1,476,460	1,549,235	1,481,591	1,481,445	-4.38%
OTHER								
Stormwater Management Program	$	9,200	9,200	11,040	11,040	11,040	11,040	0.00%
Total Other Expenses	$	9,200	9,200	11,040	11,040	11,040	11,040	0.00%
TOTAL EXPENSES	**$**	**1,571,220**	**1,342,315**	**1,487,500**	**1,560,275**	**1,492,631**	**1,492,485**	**-4.34%**

Special Revenue Funds

Isle of Wight County
Proposed FY 2024-25 Operating Budget
Special Revenue Funds - Summary

		Children's Services Act	E911 Fund	Grants Fund	County Fair Fund	Social Services (DSS) Fund	Total
Projected Revenues	$	291,440	1,495,467	492,584	517,950	3,541,330	6,338,771
Projected Expenses		577,440	3,100,946	574,552	517,950	5,341,330	10,112,218
Sub-Total	**$**	**(286,000)**	**(1,605,479)**	**(81,968)**	**-**	**(1,800,000)**	**(3,773,447)**
Transfer from General Fund	$	286,000	1,605,479	81,968	-	1,800,000	3,773,447
Total Transfers	**$**	**286,000**	**1,605,479**	**81,968**	**-**	**1,800,000**	**3,773,447**
Over/(Under)	$	-	-	-	-	-	-

Isle of Wight County
Proposed FY 2024-25 Operating Budget
Children's Services Act (CSA) Fund

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025 Requested	FY 2025* Proposed	PCT* Change
REVENUES								
INTERGOVERNMENTAL REVENUE								
CSA State Revenue	$	341,639	292,378	269,757	269,757	291,440	291,440	8.04%
Federal Grant Revenue		-	49,773	-	-	-	-	0.00%
Total Intergovernmental Revenue	$	341,639	342,151	269,757	269,757	291,440	291,440	8.04%
TRANSFERS								
Transfer From General Fund	$	423,545	283,421	259,034	259,034	249,002	286,000	10.41%
Total Transfers	$	423,545	283,421	259,034	259,034	249,002	286,000	10.41%
TOTAL REVENUES	**$**	**765,184**	**625,572**	**528,791**	**528,791**	**540,442**	**577,440**	**9.20%**

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025 Requested	FY 2025* Proposed	PCT* Change
EXPENSES								
Other Compensation	$	600	550	600	600	600	600	0.00%
Ther Care/Res IVE		706,476	-	450,766	450,766	475,185	475,185	5.42%
Foster Care Lic Resd Care (1a)		-	11,521	-	-	-	-	0.00%
School Ref. Resid (1e)		-	90,188	-	-	-	-	0.00%
Therp Foster Care I-VE (2a)		-	186,944	-	-	-	-	0.00%
Therp. Foster Care (2a.1)		-	28,621	-	-	-	-	0.00%
Therp. Foster Care CSA (2a.2)		-	21,953	-	-	-	-	0.00%
Fam. Fost. Care Sp.Arg (2e)		-	24,354	-	-	-	-	0.00%
Community Based Servs (2f)		-	29,968	-	-	-	-	0.00%
Comm. Transition Servs (2f.1)		-	8,668	-	-	-	-	0.00%
Alt. Day Placement (2g)		-	144,586	-	-	-	-	0.00%
Serv. Public School (2h)		-	9,053	-	-	-	-	0.00%
Non-Mand.Serv (3.)		-	11,059	-	-	-	-	0.00%
Administrative Support-Suffolk		58,108	58,108	77,425	77,425	64,657	64,657	-16.49%
Contingency		-	-	-	-	-	36,998	100.00%
Total Expenses	$	765,184	625,572	528,791	528,791	540,442	577,440	9.20%
TOTAL EXPENSES	**$**	**765,184**	**625,572**	**528,791**	**528,791**	**540,442**	**577,440**	**9.20%**

Isle of Wight County
Proposed FY 2024-25 Operating Budget
Emergency Communications System (E911) Fund

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025 Requested	FY 2025* Proposed	PCT* Change
REVENUES								
OTHER LOCAL TAX								
IOW Communication Tax E-911	$	360,000	424,276	400,000	400,000	390,240	390,240	-2.44%
Smfd Communication Tax		64,030	75,380	75,000	75,000	69,280	69,280	-7.63%
Windsor Communication Tax		18,000	21,258	21,000	21,000	19,550	19,550	-6.90%
Total Other Local Tax	$	442,030	520,914	496,000	496,000	479,070	479,070	-3.41%
MISCELLANEOUS								
RAD-Emergency Program	$	5,000	5,000	5,000	5,000	5,000	5,000	0.00%
Joint Service Smithfield		356,301	300,480	396,512	396,512	422,248	420,545	6.06%
Joint Service Windsor		115,721	96,805	132,813	132,813	141,176	140,615	5.87%
Total Miscellaneous	$	477,022	402,285	534,325	534,325	568,424	566,160	5.96%
STATE REVENUE								
State Comp Bd Reimbursement	$	216,811	204,307	235,797	235,797	237,600	250,000	6.02%
911 Wireless		129,000	137,979	139,000	139,000	139,000	139,000	0.00%
State Grant Revenue		-	-	-	-	61,237	61,237	100.00%
Total State Revenue	$	345,811	342,286	374,797	374,797	437,837	450,237	20.13%
TRANSFERS								
Transfer From General Fund	$	1,391,778	1,082,912	1,498,352	1,498,352	1,611,891	1,605,479	7.15%
Transfer From Assigned Fund Balance		-	-	-	7,847	-	-	-100.00%
Transfer From Grants Fund		-	-	-	96,250	-	-	-100.00%
Total Transfers	$	1,391,778	$ 1,082,912	$ 1,498,352	$ 1,602,449	$ 1,611,891	$ 1,605,479	0.19%
TOTAL REVENUES	**$**	**2,656,641**	**2,348,397**	**2,903,474**	**3,007,571**	**3,097,222**	**3,100,946**	**3.10%**

Isle of Wight County
Proposed FY 2024-25 Operating Budget
Emergency Communications System (E911) Fund

	FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025 Requested	FY 2025* Proposed	PCT* Change
EXPENSES							
Salaries and Wages	$ 1,006,862	858,608	1,073,822	1,120,052	1,132,642	1,132,642	1.12%
Other Compensation	-	-	22,287	22,287	-	-	-100.00%
Overtime	118,630	118,629	95,950	95,950	136,457	136,457	42.22%
Part-Time Salaries	14,124	13,083	8,320	8,320	8,612	8,612	3.51%
FICA (SS & Medicare)	87,181	72,317	90,125	94,045	97,745	97,745	3.93%
VRS - Retirement Benefits	124,788	103,274	129,744	129,744	154,316	154,316	18.94%
Hospital/Medical Plans	266,622	198,803	271,764	271,764	290,882	290,882	7.03%
Group Life Insurance	13,874	11,526	14,390	14,390	15,130	15,130	5.14%
Deferred Comp	5,880	3,859	5,460	6,560	7,980	7,980	21.65%
Repairs & Maintenance	697,247	687,149	865,241	873,041	879,634	879,634	0.76%
Cost Allocation	102,709	102,709	94,658	94,658	71,085	71,085	-24.90%
Internal Service Charge IT	94,799	94,799	120,746	120,746	111,962	111,962	-7.27%
Internal Service Chrg-Risk Mgt	28,692	26,876	27,406	27,406	28,215	28,215	2.95%
Utilities	14,300	7,057	14,300	14,300	14,300	14,300	0.00%
Telephone (Voice and Fax)	34,828	27,699	35,231	23,231	35,240	35,240	51.69%
NG911 PSAP	-	-	-	12,000	10,673	10,673	-11.06%
NG911 PSAP Communication Syst	-	-	-	45,000	61,327	61,327	36.28%
Lease/Rental of Buildings	5,150	4,921	5,305	5,305	5,150	5,150	-2.92%
Travel & Training	8,850	7,119	9,000	9,000	11,000	11,000	22.22%
RAD Emergency Program	5,000	5,000	5,000	5,000	5,000	5,000	0.00%
Operating Expenses	2,000	-	2,000	2,000	2,000	2,000	0.00%
Dues & Association Membership	935	935	925	972	972	972	0.00%
Office Supplies	3,500	2,560	3,500	3,500	3,000	3,000	-14.29%
Copier Lease	1,300	1,245	1,300	1,300	1,300	1,300	0.00%
Uniforms	1,500	-	1,500	1,500	1,500	1,500	0.00%
Operating Supplies	3,500	-	3,500	3,500	2,000	2,000	-42.86%
Equipment/Machinery	-	-	2,000	-	7,100	7,100	100.00%
Furniture & Fixtures	-	-	2,000	2,000	2,000	2,000	0.00%
Capital Lease Interest	-	229	-	-	-	-	0.00%
Contingency	14,370	-	-	-	-	3,724	0.00%
Total Operating Expenses	$ 2,656,641	2,348,397	2,905,474	3,007,571	3,097,222	3,100,946	3.10%
TOTAL EXPENSES	**$ 2,656,641**	**2,348,397**	**2,905,474**	**3,007,571**	**3,097,222**	**3,100,946**	**3.10%**

Isle of Wight County
Proposed FY 2024-25 Operating Budget
Grants Fund

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025 Requested	FY 2025* Proposed	PCT* Change
REVENUES								
Federal Revenue	$	603,277	233,995	65,111	469,442	64,589	64,589	-86.24%
State Revenue		653,140	378,393	428,243	904,996	427,995	427,995	-52.71%
Miscellaneous		124,102	12,461	4,000	22,806	-	-	-100.00%
Other Local Source		82,818	52,876	-	32,005	-	-	-100.00%
Total Revenues (before transfers)	$	1,463,338	677,725	497,354	1,429,250	492,584	492,584	-65.54%
TRANSFERS								
Transfer From General Fund	$	69,842	59,331	71,934	75,552	81,968	81,968	8.49%
Transfer From Assigned Find Balance		99,088	-	-	105,000	-	-	-100.00%
Transfer From Stormwater Fund		22,675	-	-	22,675	-	-	-100.00%
Transfer From Restricted Fund Balance		49,575	-	-	258,053	-	-	-100.00%
Total Transfers	$	241,181	59,331	71,934	461,280	81,968	81,968	-82.23%
TOTAL REVENUES	$	1,704,518	737,056	569,288	1,890,529	574,552	574,552	-69.61%

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025 Requested	FY 2025* Proposed	PCT* Change
EXPENSES								
Library of Virginia	$	-	-	-	50,565	-	-	-100.00%
Isle of Wight Arts League		4,500	4,500	4,500	4,500	4,500	4,500	0.00%
Local Cash Match		288	-	29,749	27,925	30,000	30,000	7.43%
Law Enforcement Program		343,027	203,294	-	243,932	-	-	-100.00%
Animal Control - Miscellaneous		96,542	14,340	-	95,629	-	-	-100.00%
RAD Emergency Program		107,563	74,891	75,000	107,672	75,000	75,000	-30.34%
PSAP Call Handling Equip Grant		-	-	-	54,250	-	-	-100.00%
LEMPG		7,500	7,352	-	7,500	-	-	-100.00%
911 Emergency Answering Point		-	-	-	45,000	-	-	-100.00%
Litter Prevention and Recycling Grant		16,442	16,442	-	19,629	-	-	-100.00%
Tourism Grants		155,931	78,483	-	80,691	-	-	-100.00%
Fifth District Drug Court		464,015	124,176	-	339,840	-	-	-100.00%
Forfeited Assets		120,754	48,592	-	100,456	-	-	-100.00%
Commonwealth Attorney		4,000	1,495	4,000	4,000	-	-	-100.00%
Stormwater Grant Program		90,701	-	-	90,701	-	-	-100.00%
Public Health & Welfare		4,126	4,126	-	-	-	-	0.00%
Victim Witness		129,706	114,563	133,122	135,940	140,311	140,311	3.22%
V-Stop Grant		45,973	26,650	-	45,609	-	-	-100.00%
Recreation Scholarship Program		2,187	-	-	2,187	-	-	-100.00%
Home Grant Allocation		109,763	-	-	109,763	-	-	-100.00%
Transfer to General Fund		-	-	322,917	324,741	324,741	324,741	0.00%
TOTAL EXPENSES	$	1,703,018	718,904	569,288	1,890,529	574,552	574,552	-69.61%

Isle of Wight County
Proposed FY 2024-25 Operating Budget
County Fair Fund

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025 Requested	FY 2025* Proposed	PCT* Change
REVENUES								
Equipment Rental	$	1,000	-	1,000	1,000	1,000	1,000	0.00%
Space Rent - Concession		16,000	18,125	16,000	16,000	16,000	16,000	0.00%
Space Rent - Arts & Crafts		5,000	8,560	6,000	6,000	5,000	5,000	-16.67%
Space Rent - Commercial		12,500	13,363	12,000	12,000	12,000	12,000	0.00%
Space Rent - Non-Profit		1,200	2,292	1,550	1,550	1,550	1,550	0.00%
Total Revenue from Use	$	35,700	42,340	36,550	36,550	35,550	35,550	-2.74%
CHARGES FOR SERVICES								
Midway Commission Income	$	32,000	52,285	40,500	40,500	50,000	50,000	23.46%
Competition Fees		500	505	500	500	500	500	0.00%
Pageant Income		1,200	2,264	1,200	1,200	2,000	2,000	66.67%
Seafood Fest Revenue		12,000	11,425	12,000	12,000	15,000	15,000	25.00%
Sales - Beer		26,500	18,784	16,500	16,500	18,000	18,000	9.09%
Sales - Ice		3,500	3,765	3,500	3,500	3,500	3,500	0.00%
Sales - Admissions		230,738	328,803	250,000	250,000	275,000	275,000	10.00%
Car Show Revenue		1,000	820	1,000	1,000	1,000	1,000	0.00%
Truck & Tractor Pull		32,000	32,714	32,000	32,000	32,000	32,000	0.00%
Total Charges for Services	$	339,438	451,364	357,200	357,200	397,000	397,000	11.14%
MISCELLANEOUS								
Corporate Sponsors	$	38,000	51,200	38,000	38,000	38,000	38,000	0.00%
Recovered Costs		-	3,800	-	-	-	-	0.00%
Fundraising		-	15,641	2,950	2,950	2,000	2,000	-32.20%
Total Miscellaneous	$	38,000	70,641	40,950	40,950	40,000	40,000	-2.32%
TRANSFERS								
Transfer From General Fund	$	70,000	-	66,395	66,395	-	-	-100.00%
Transfer From Appropriated Fund Balance		70,428	-	-	-	-	-	0.00%
Transfer From Assigned Fund Balance		-	-	-	56	45,400	45,400	80855.78%
Total Miscellaneous	$	140,428	-	66,395	66,451	45,400	45,400	-31.68%
TOTAL REVENUES		553,566	564,345	501,095	501,151	517,950	517,950	3.35%

Isle of Wight County
Proposed FY 2024-25 Operating Budget
County Fair Fund

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025 Requested	FY 2025* Proposed	PCT* Change
EXPENSES								
Overtime	$	41,375	41,374	28,785	28,785	40,000	40,000	38.96%
Part-Time Salaries		9,250	6,109	10,550	10,550	10,000	10,000	-5.21%
FICA (SS & Medicare)		3,478	3,478	3,010	3,010	3,825	3,825	27.08%
Professional Services		11,795	11,786	16,000	16,000	16,000	16,000	0.00%
Marketing		36,950	33,970	41,350	41,350	41,350	41,350	0.00%
Postage		200	160	200	200	200	200	0.00%
Lease/Rental of Equipment		57,100	56,786	61,300	67,956	63,800	63,800	-6.12%
Travel & Training		5,700	5,663	6,500	9,500	8,500	8,500	-10.53%
Operating Expenses		75,930	74,482	80,075	77,775	80,075	80,075	2.96%
Dues & Association Membership		500	513	500	500	500	500	0.00%
Office Supplies		1,000	522	1,000	1,000	1,000	1,000	0.00%
Pageant		6,450	5,733	5,250	5,250	5,250	5,250	0.00%
Entertainment		187,900	187,347	182,125	197,125	194,800	194,800	-1.18%
Concessions		4,460	4,460	3,500	6,000	4,000	4,000	-33.33%
4-H Awards		4,000	3,923	4,000	4,600	4,500	4,500	-2.17%
Demolition Derby		14,500	14,190	16,000	16,000	16,000	16,000	0.00%
Truck & Tractor Pull		10,050	10,050	25,800	900	13,000	13,000	1344.44%
Car Show Expenses		1,500	635	1,650	1,150	1,650	1,650	43.48%
Seafood Fest		11,000	10,973	13,500	13,500	13,500	13,500	0.00%
Transfer to Capital Projects		70,428	70,428	-	-	-	-	0.00%
Total Operating Expenses	$	553,566	542,583	501,095	501,151	517,950	517,950	3.35%
TOTAL EXPENSES	$	553,566	542,583	501,095	501,151	517,950	517,950	3.35%

Isle of Wight County
Proposed FY 2024-25 Operating Budget
Social Services (DSS) Fund

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025 Requested	FY 2025* Proposed	PCT* Change
REVENUES								
Federal Revenue	$	1,965,871	1,843,283	2,344,132	2,344,132	2,149,634	2,149,634	-8.30%
State Revenue		1,245,288	791,278	1,229,793	1,229,793	1,391,696	1,391,696	13.17%
Total Intergovernmental Revenue	$	3,211,159	2,634,561	3,573,925	3,573,925	3,541,330	3,541,330	-0.91%
TRANSFERS								
Transfer From General Fund	$	1,301,555	768,884	1,750,000	1,750,000	1,893,463	1,800,000	2.86%
Total Transfers	$	-	768,884	1,750,000	1,750,000	1,893,463	1,800,000	2.86%
TOTAL REVENUES	$	4,512,714	3,403,445	5,323,925	5,323,925	5,434,793	5,341,330	0.33%

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025 Requested	FY 2025* Proposed	PCT* Change
EXPENSES								
Social & Welfare Services	$	4,512,714	3,542,897	5,323,925	5,323,925	5,434,793	5,341,330	0.33%
TOTAL EXPENSES	$	4,512,714	3,542,897	5,323,925	5,323,925	5,434,793	5,341,330	0.33%

Internal Service Funds

Isle of Wight County
Proposed FY2024-25 Operating Budget
Internal Service Funds

	Technology Services Fund	Risk Management Fund	Totals
Projected Revenues	$ 1,819,838	$ 979,528	$ 2,799,366
Projected Expenses	1,819,838	979,528	2,799,366
Sub-Total	$ -	$ -	$ -
Transfers	$ -	$ -	$ -
Total Transfers	-	-	-
Over/(Under)	$ -	$ -	$ -

Isle of Wight County
Proposed FY 2024-25 Operating Budget
Technology Services Fund

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025 Requested	FY 2025* Proposed	PCT* Change
REVENUES								
OTHER LOCAL TAXES								
Charter Franchise PEG Fees	$	11,200	9,869	65,000	65,000	65,000	65,000	0.00%
Total Other Local Taxes	$	11,200	9,869	65,000	65,000	65,000	65,000	0.00%
CHARGES FOR SERVICES								
Charges for GIS Data/Maps	$	-	40	-	-	-	-	0.00%
Billings to Econ Development		5,267	5,267	5,488	5,488	20,543	20,543	274.33%
Billings to General Fund		1,120,906	1,120,906	1,252,057	1,252,057	1,334,093	1,334,093	6.55%
Billings to E-911		94,799	94,799	120,746	120,746	111,962	111,962	-7.27%
Billings to Public Utilities		105,333	105,333	126,234	126,234	117,098	117,098	-7.24%
Billings to Stormwater		42,133	42,133	43,907	43,907	42,628	42,628	-2.91%
Transfer From Risk Management		8,500	8,500	10,900	10,900	16,277	16,277	49.33%
Billings to Tourism		21,953	21,953	22,907	22,907	20,237	20,237	-11.66%
Billings to Towns		92,000	83,500	92,000	92,000	92,000	92,000	0.00%
Total Charges for Services	$	1,490,891	1,482,431	1,674,239	1,674,239	1,754,838	1,754,838	4.81%
TRANSFERS								
Transfer From General Fund	$	124,997	-	-	-	-	-	0.00%
Transfer from Assigned FB		71,215	-	-	33,149	-	-	-100.00%
Total Transfers	$	196,212	-	-	33,149	-	-	-100.00%
MISCELLANEOUS								
Surplus Proceeds	$	-	6,651	-	-	-	-	0.00%
Total Miscellaneous	$	-	6,651	-	-	-	-	0.00%
TOTAL REVENUES	**$**	**1,698,303**	**1,498,951**	**1,739,239**	**1,772,388**	**1,819,838**	**1,819,838**	**2.68%**

Isle of Wight County
Proposed FY 2024-25 Operating Budget
Technology Services Fund

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025 Requested	FY 2025* Proposed	PCT* Change
EXPENSES								
Salaries And Wages	$	581,827	548,291	662,469	657,645	685,412	685,412	4.22%
Overtime		730	729	-	4,074	1,035	1,035	-74.59%
FICA (SS & Medicare)		44,986	40,199	50,680	50,680	52,514	52,514	3.62%
VRS - Retirement Benefits		69,779	29,288	79,180	79,180	88,936	88,936	12.32%
Medical/Dental Plans		104,354	102,721	136,570	136,570	120,688	120,688	-11.63%
Group Life Insurance		7,880	7,222	8,879	8,879	9,149	9,149	3.04%
OPEB Expense		-	(7,766)	-	-	-	-	0.00%
Deferred Comp		2,940	2,520	2,940	3,690	3,840	3,840	4.07%
Professional Services		36,594	2,250	75,000	77,250	75,000	75,000	-2.91%
Repairs & Maintenance		20,000	14,846	20,000	20,000	20,000	20,000	0.00%
Computer Software Maintenance		385,000	369,355	395,000	395,000	418,000	418,000	5.82%
Postage		200	2	200	200	200	200	0.00%
Telephone (Voice And Fax)		9,000	7,268	9,200	9,200	9,593	9,593	4.27%
Travel & Training		8,000	4,674	9,050	9,050	9,000	9,000	-0.55%
Office Supplies		3,000	2,637	3,030	3,030	3,000	3,000	-0.99%
Computer Software		84,704	47,900	30,000	57,586	30,000	30,000	-47.90%
Computer Hardware<$5k		60,000	57,031	85,000	85,201	65,000	65,000	-23.71%
Fleet		1,990	1,099	2,000	2,000	2,000	2,000	0.00%
PEG-Equip/Machinery		64,617	6,497	65,000	65,000	65,000	65,000	0.00%
Furniture And Fixtures		1,000	317	-	-	-	-	0.00%
Capital Outlay		100,000	58,113	85,000	88,113	85,000	85,000	-3.53%
Depreciation Expense		-	57,182	-	-	-	-	0.00%
Transfer to Risk Management		11,585	10,852	14,829	14,829	16,314	16,314	10.01%
Contingency		94,857	-	-	-	55,000	55,000	100.00%
Total Operating Expenses	$	1,693,043	1,363,229	1,734,027	1,767,176	1,814,681	1,814,681	2.69%
NON-OPERATING								
Principal (Lease)	$	4,999	-	5,052	5,052	5,104	5,104	1.03%
Interest (Lease)		261	252	160	160	53	53	-66.88%
Total Non-Operating Expenses	$	5,260	252	5,212	5,212	5,157	5,157	-1.06%
TOTAL EXPENSES	**$**	**1,698,303**	**1,363,481**	**1,739,239**	**1,772,388**	**1,819,838**	**1,819,838**	**2.68%**

Isle of Wight County
Proposed FY 2024-25 Operating Budget
Risk Management Fund

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025 Requested	FY 2025* Proposed	PCT* Change
REVENUES								
CHARGES FOR SERVICES								
Billings to DSS	$	40,755	-	42,058	42,058	39,809	39,809	-5.35%
Billings to General Fund		654,860	613,422	733,066	733,066	800,410	800,410	9.19%
Billings to E-911		28,692	26,876	27,406	27,406	28,215	28,215	2.95%
Billings to Public Utilities		55,384	51,879	61,490	61,490	65,955	65,955	7.26%
Billings to Stormwater		15,556	14,572	13,475	13,475	13,473	13,473	-0.01%
Tech Services		11,585	10,852	14,829	14,829	16,314	16,314	10.01%
Billings to Tourism		6,082	5,697	14,355	14,355	15,352	15,352	6.95%
Total Charges for Services	$	812,914	723,298	906,679	906,679	979,528	979,528	8.03%
TRANSFERS								
Transfer from General Fund	$	1,680	-	-	-	-	-	0.00%
Total Transfers	$	1,680	-	-	-	-	-	0.00%
TOTAL REVENUES	**$**	**814,594**	**723,298**	**906,679**	**906,679**	**979,528**	**979,528**	**8.03%**

Isle of Wight County
Proposed FY 2024-25 Operating Budget
Risk Management Fund

		FY 2023 Amended	FY 2023 Actual	FY 2024 Original	FY 2024* Amended	FY 2025 Requested	FY 2025* Proposed	PCT* Change
EXPENSES								
Salaries And Wages	$	129,814	134,211	136,487	136,487	141,914	141,914	3.98%
FICA (SS & Medicare)		9,881	9,717	10,443	10,443	10,857	10,857	3.96%
VRS - Retirement Benefits		15,523	8,729	16,334	16,334	18,509	18,509	13.32%
Medical/Dental Plans		9,109	9,109	9,240	9,240	9,793	9,793	5.98%
Group Life Insurance		1,733	1,733	1,830	1,830	1,893	1,893	3.44%
OPEB Expense		-	(1,360)	-	-	-	-	0.00%
Unemployment Insurance		20,000	5,492	15,000	15,000	15,000	15,000	0.00%
Worker's Compensation		275,000	229,217	300,000	300,000	340,000	340,000	13.33%
Deferred Comp		840	840	840	840	1,200	1,200	42.86%
Internal Service Charge IT		8,500	8,500	10,900	10,900	16,277	16,277	49.33%
Telephone (Voice And Fax)		864	770	850	850	850	850	0.00%
Health & Wellness		1,500	978	1,500	1,500	-	-	-100.00%
Claims Deductible		6,940	4,500	6,990	6,990	6,990	6,990	0.00%
A&S Inmate Trustees		4,500	4,400	4,500	4,500	4,500	4,500	0.00%
Line of Duty		90,643	84,763	100,000	100,000	100,000	100,000	0.00%
Property Insurance		77,286	74,288	83,000	83,000	85,000	85,000	2.41%
Motor Vehicle Insurance		94,536	87,499	100,000	100,000	110,000	110,000	10.00%
Surety Bonds		775	775	775	775	775	775	0.00%
Public Official Liability Insu		13,000	11,061	13,000	13,000	13,000	13,000	0.00%
Cyber Risk Insurance		10,000	10,000	10,000	10,000	10,000	10,000	0.00%
General Liability Insurance		33,000	30,633	33,000	33,000	33,000	33,000	0.00%
Travel & Training		5,950	2,645	4,500	4,500	8,000	8,000	77.78%
Operating Expenses		4,200	3,998	6,400	6,400	8,800	8,800	37.50%
Dues & Association Memberships		500	464	500	500	700	700	40.00%
Office Supplies		300	280	350	350	350	350	0.00%
Fleet		-	-	-	-	1,880	1,880	100.00%
PPE & Safety		200	56	240	240	240	240	0.00%
Contingency		-	-	40,000	40,000	40,000	40,000	0.00%
TOTAL EXPENSES	$	814,594	723,298	906,679	906,679	979,528	979,528	8.03%
TOTAL RISK MANAGEMENT EXPENSES	**$**	**814,594**	**723,298**	**906,679**	**906,679**	**979,528**	**979,528**	**8.03%**

Capital Projects Fund



Isle of Wight County
Adopted FY 2024-25 Capital Fund Budget

REVENUES

		FY23-24 AMENDED		FY24-25 PROPOSED	PCT CHANGE
GOVERNMENTAL					
General Fund Transfer	$	876,083	$	3,000,000	242.4%
Appropriated Fund Balance		8,386,066		-	0.0%
Stormwater Fund Transfer		250,000		-	-100.0%
Grants and Donations		17,762,270		1,600,000	-91.0%
Proffer Revenues		-		-	0.0%
Proposed Bond/Financing		-		10,000,000	100.0%
Existing Bonds		14,337,536		-	0.0%
Total Governmental Revenues	$	41,611,955	$	14,600,000	-64.9%
ENTERPRISE					
General Fund Transfer	$	-	$	1,500,000	100.0%
Public Utilities Existing Bonds		-		-	0.0%
Public Utilities Operating Fund Transfer		840,799		-	-100.0%
Public Utilities Fund Balance		5,316,689		-	-100.0%
Stormwater Fund Balance		854,700		-	-100.0%
Stormwater Operating Fund Transfer		250,000		250,000	0.0%
Grants and Donations		3,700,000		-	-100.0%
Total Enterprise Revenues	$	10,962,188	$	1,750,000	-84.0%
TOTAL REVENUES	$	52,574,143	$	16,350,000	-68.9%

EXPENDITURE SUMMARY

(see CIP Requests for project list)

		FY23-24 AMENDED		FY24-25 PROPOSED	PCT CHANGE
GOVERNMENTAL CAPITAL PROJECTS					
Capital Projects Expenditures	$	41,611,955	$	13,000,000	-68.8%
ENTERPRISE CAPITAL PROJECTS					
Capital Projects Expenditures	$	10,962,188	$	3,350,000	-69.4%
TOTAL EXPENDITURES	$	52,574,143	$	16,350,000	-68.9%

**Projects committed in prior fiscal years automatically roll forward until completion per the budget ordinance which increases the original budget as amended*

Capital Improvement Plan



ISLE OF WIGHT COUNTY
FY 2025-34 CAPITAL IMPROVEMENTS PROGRAM (CIP)
REQUESTS
General Summary

Department/Agency	Capital Budget FY23-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY2028-29	FIVE YEAR TOTAL FY 2025-29
Economic Development	$ 2,401,435	$ -	$ 2,088,000	$ 800,000	$ 3,605,000	$ -	$ 6,493,000
Fire & Rescue & Public Safety	$ 7,368,824	$ -	$ 645,000	$ 1,245,000	$ 575,000	$ 665,000	$ 3,130,000
Parks & Recreation	$ 2,855,169	$ 450,000	$ 215,000	$ 565,000	$ 225,000	$ 125,000	$ 1,580,000
Public Schools	$ 8,297,146	$ 12,500,000	$ 25,000,000	$ 25,000,000	$ -	$ -	$ 62,500,000
Public Utilities	$ 9,357,488	$ 2,750,000	$ 5,950,000	$ 2,700,000	$ 400,000	$ 400,000	$ 12,200,000
Public Works	$ 3,086,873	$ 50,000	$ 510,000	$ 530,000	$ 550,000	$ 570,000	$ 2,210,000
Space Needs	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Stormwater	$ 1,604,700	$ 600,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 1,800,000
Transportation	$ 17,602,508	$ -	$ 500,000	$ 472,244	$ 7,425,200	$ -	$ 8,397,444
TOTAL	$ 52,574,143	$ 16,350,000	$ 35,208,000	$ 31,612,244	$ 13,080,200	$ 2,060,000	$ 98,310,444
REVENUE SOURCES							
General Fund	$ 876,083	$ 4,500,000	$ 175,000	$ 175,000	$ 175,000	$ 175,000	$ 5,200,000
Fund Balance/Reserves	$ 8,386,066	$ -	$ -	$ 480,000	$ 500,000	$ 520,000	$ 1,500,000
Utilities Fund Balance	$ 1,090,799	$ -	$ 400,000	$ 400,000	$ 400,000	$ 400,000	$ 1,600,000
Utilities CIP Fund Balance	$ 5,316,689	$ -	$ -	$ -	$ -	$ -	$ -
EDA Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Stormwater Transf/CIP FB	$ 1,104,700	$ 250,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 450,000
Proffer Revenues	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Current Bonded	$ 14,337,536	$ -	$ -	$ -	$ -	$ -	$ -
Proposed Bonded	$ -	$ 10,000,000	$ 32,583,000	$ 29,785,000	$ 4,280,000	$ 665,000	$ 77,313,000
Grants/Donations/Other	$ 21,462,270	$ 1,600,000	$ 2,000,000	$ 722,244	$ 7,675,000	$ 250,000	$ 12,247,244
TOTAL	$ 52,574,143	$ 16,350,000	$ 35,208,000	$ 31,612,244	$ 13,080,000	$ 2,060,000	$ 98,310,244

ISLE OF WIGHT COUNTY

FY 2025-34 CAPITAL IMPROVEMENTS PROGRAM (CIP)

REQUESTS

General Summary

Department/Agency	FY 2029-30	FY 2030-31	FY 2031-32	FY 2032-33	FY 2033-34	TOTAL FY 2030-34	TEN YEAR TOTAL
Economic Development	$ 220,000	$ 220,000	$ 220,000	$ 220,000	$ 220,000	$ 1,100,000	$ 7,593,000
Fire & Rescue	$ 845,000	$ 1,100,000	$ 175,000	$ -	$ -	$ 2,120,000	$ 5,250,000
Parks & Recreation	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 500,000	$ 2,080,000
Public Schools	$ 3,500,000	$ -	$ -	$ -	$ -	$ 3,500,000	$ 66,000,000
Public Utilities	$ 400,000	$ 400,000	$ 400,000	$ 400,000	$ 400,000	$ 2,000,000	$ 14,200,000
Public Works	$ 590,000	$ 610,000	$ 630,000	$ 650,000	$ 670,000	$ 3,150,000	$ 5,360,000
Space Needs	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Stormwater	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 1,500,000	$ 3,445,000
Transportation	$ -	$ -	$ -	$ -	$ -	$ -	$ 11,905,769
Reserve	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL	$ 5,955,000	$ 2,730,000	$ 1,825,000	$ 1,670,000	$ 1,690,000	$ 13,870,000	$ 115,833,769
REVENUE SOURCES							
General Fund	$ 370,000	$ 370,000	$ 370,000	$ 370,000	$ 370,000	$ 1,850,000	$ 7,050,000
Fund Balance/Reserves	$ 540,000	$ 560,000	$ 580,000	$ 600,000	$ 620,000	$ 2,900,000	$ 4,400,000
Utilities Fund Balance	$ 400,000	$ 400,000	$ 400,000	$ 400,000	$ 400,000	$ 2,000,000	$ 3,600,000
Utilities CIP Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -
EDA Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Stormwater CIP Fund Balance	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 250,000	$ 700,000
Proffer Revenues	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Current Bonded	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Proposed Bonded	$ 4,345,000	$ 1,100,000	$ 175,000	$ -	$ -	$ 5,620,000	$ 82,933,000
Grants/Donations/Other	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 1,250,000	$ 13,497,244
TOTAL	$ 5,955,000	$ 2,730,000	$ 1,825,000	$ 1,670,000	$ 1,690,000	$ 13,870,000	$ 112,180,244

ISLE OF WIGHT COUNTY

FY 2025-34 CAPITAL IMPROVEMENTS PROGRAM (CIP)

REQUESTS

Economic Development

PROJECT	Capital Budget FY23-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY2028-29	FIVE YEAR TOTAL FY 2025-29
Econ Dev Asset Maint							$ -
S. T. H. Ph II 44-Acre Permit Ready Site Dev't			$ 1,238,000	$ 400,000	$ 3,605,000		$ 5,243,000
Shirley T. Holland Phase III Site Development	$ 882,685		$ 850,000	$ 400,000	$ -	$ -	$ 1,250,000
Broadband	$ 1,518,750						
Community Facilities Project	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL	$ 2,401,435	$ -	$ 2,088,000	$ 800,000	$ 3,605,000	$ -	$ 6,493,000
REVENUE SOURCES							
General Fund	$ 118,750						$ -
Fund Balance/Reserves	$ 1,763,935						$ -
EDA Fund Balance							$ -
Utilities CIP Fund Balance							$ -
Proffer Revenues							$ -
Current Bonded							$ -
Proposed Bonded			$ 2,088,000	$ 800,000	$ 3,605,000		$ 6,493,000
Grants/Donations/Other	$ 518,750	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL	$ 2,401,435	$ -	$ 2,088,000	$ 800,000	$ 3,605,000	$ -	$ 6,493,000

ISLE OF WIGHT COUNTY

FY 2025-34 CAPITAL IMPROVEMENTS PROGRAM (CIP)

REQUESTS

Economic Development

PROJECT	FY 2029-30	FY 2030-31	FY 2031-32	FY 2032-33	FY 2033-34	TOTAL FY 2030-34	TEN YEAR TOTAL
Econ Dev Asset Maint	$ 220,000	$ 220,000	$ 220,000	$ 220,000	$ 220,000	$ 1,100,000	$ 1,100,000
S. T. H. Ph II 44-Acre Permit Ready Site Dev't						$ -	$ 5,243,000
Shirley T. Holland Phase III Site Development						$ -	$ 1,250,000
Community Facilities Project	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL	$ 220,000	$ 220,000	$ 220,000	$ 220,000	$ 220,000	$ 1,100,000	$ 7,593,000
REVENUE SOURCES							
General Fund	$ 220,000	$ 220,000	$ 220,000	$ 220,000	$ 220,000	$ 1,100,000	$ 1,100,000
Fund Balance/Reserves						$ -	$ -
EDA Fund Balance						$ -	$ -
Utilities CIP Fund Balance						$ -	$ -
Proffer Revenues						$ -	$ -
Current Bonded						$ -	$ -
Proposed Bonded						$ -	$ 6,493,000
Grants/Donations/Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL	$ 220,000	$ 220,000	$ 220,000	$ 220,000	$ 220,000	$ 1,100,000	$ 7,593,000

ISLE OF WIGHT COUNTY

FY 2025-34 CAPITAL IMPROVEMENTS PROGRAM (CIP)

REQUESTS

Fire & Rescue & Public Safety

PROJECT	Total Project Cost	Capital Budget FY23-24	(2) Medic Tanker FY 2024-25	Medic, Tanker FY 2025-26	Medic, Engine Tanker FY 2026-27	Engine, Brush FY 2027-28	Medic (2), Brush FY2028-29	FIVE YEAR TOTAL FY 2025-29
Apparatus Replacement	$ 3,709,147	$ 3,709,147		$ 645,000	$ 1,245,000	$ 575,000	$ 665,000	$ 3,130,000
Facility Improvements	$ 1,687,076	$ 1,687,076						
SCBA Replacement	$ 1,735,902	$ 1,735,902						$ -
E911 PSAP System	$ -	$ 236,699	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL	$ 7,132,125	$ 7,368,824	$ -	$ 645,000	$ 1,245,000	$ 575,000	$ 665,000	$ 3,130,000
REVENUE SOURCES								
General Fund								$ -
Fund Balance/Reserves	$ 780,462	$ 780,462						$ -
Utilities Fund Balance								$ -
Utilities CIP Fund Balance								$ -
Proffer Revenues								$ -
Current Bonded	$ 3,705,567	$ 5,629,342						$ -
Proposed Bonded				$ 645,000	$ 1,245,000	$ 575,000	$ 665,000	$ 3,130,000
Grants/Donations/Other	$ 959,020	$ 959,020	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL	$ 5,445,049	$ 7,368,824	$ -	$ 645,000	$ 1,245,000	$ 575,000	$ 665,000	$ 3,130,000

ISLE OF WIGHT COUNTY

FY 2025-34 CAPITAL IMPROVEMENTS PROGRAM (CIP)

REQUESTS

Fire & Rescue & Public Safety

PROJECT	Engine Medic FY 2029-30	Engine Heavy Rescue FY 2030-31	Brush FY 2031-32	FY 2032-33	FY 2033-34	TOTAL FY 2030-34	TEN YEAR TOTAL
Apparatus Replacement	$ 845,000	$ 1,100,000	$ 175,000	$ -	$ -	$ 2,120,000	$ 5,250,000
Facility Improvements							
SCBA Replacement						$ -	$ -
E911 PSAP System	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL	$ 845,000	$ 1,100,000	$ 175,000	$ -	$ -	$ 2,120,000	$ 5,250,000
REVENUE SOURCES							
General Fund						$ -	$ -
Fund Balance/Reserves						$ -	$ -
Utilities Fund Balance						$ -	$ -
Utilities CIP Fund Balance						$ -	$ -
Proffer Revenues						$ -	$ -
Current Bonded						$ -	$ -
Proposed Bonded	$ 845,000	$ 1,100,000	$ 175,000			$ 2,120,000	$ 5,250,000
Grants/Donations/Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL	$ 845,000	$ 1,100,000	$ 175,000	$ -	$ -	$ 2,120,000	$ 5,250,000

ISLE OF WIGHT COUNTY

FY 2025-34 CAPITAL IMPROVEMENTS PROGRAM (CIP)

REQUESTS

Parks & Recreation

PROJECT	Total Project Cost	Capital Budget FY23-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY2028-29	FIVE YEAR TOTAL FY 2025-29
Capital Maintenance		$ 174,232	$ 125,000	$ 125,000	$ 125,000	$ 125,000	$ 125,000	$ 625,000
Jones Creek Dock		$ 163,348						
Heritage Park Upgrades		$ 255,377						
ATV Trail		$ 142,772						
Bradby Park Development		$ 812,014						$ -
Nike Park Tennis Ct/Playgrnd		$ 34,292	$ 170,000					$ 170,000
Camptown Park Playground			$ 80,000					$ 80,000
Riverview/Robinson Playgounds			$ 75,000	$ 90,000				$ 165,000
Nike Park Parking Lot		$ 429,412			$ 440,000			$ 440,000
Tyler's Beach Marina		$ 831,808						$ -
Blackwater River Park Development		$ 11,914	$ -	$ -	$ -	$ 100,000	$ -	$ 100,000
TOTAL		$ 2,855,169	$ 450,000	$ 215,000	$ 565,000	$ 225,000	$ 125,000	$ 1,580,000
REVENUE SOURCES								
General Fund		$ 100,000	$ 450,000	$ 125,000	$ 125,000	$ 125,000	$ 125,000	$ 950,000
Fund Balance/Reserves		$ 1,352,818						$ -
Utilities Fund Balance								$ -
Utilities CIP Fund Balance								$ -
Proffer Revenues								$ -
Current Bonded		$ 509,579						$ -
Proposed Bonded				$ 90,000	$ 440,000	$ 100,000		$ 630,000
Grants/Donations/Other		$ 892,772	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL		$ 2,855,169	$ 450,000	$ 215,000	$ 565,000	$ 225,000	$ 125,000	$ 1,580,000

ISLE OF WIGHT COUNTY

FY 2025-34 CAPITAL IMPROVEMENTS PROGRAM (CIP)

REQUESTS

Parks & Recreation

PROJECT	FY 2029-30	FY 2030-31	FY 2031-32	FY 2032-33	FY 2033-34	TOTAL FY 2030-34	TEN YEAR TOTAL
Capital Maintenance	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 500,000	$ 1,125,000
Bradby Park Development						$ -	$ -
Nike Park Playground						$ -	$ 170,000
Camptown Park Playground						$ -	$ 80,000
Riverview/Robinson Playgounds						$ -	$ 165,000
Nike Park Parking Lot						$ -	$ 440,000
Tyler's Beach Development						$ -	$ -
Blackwater River Park Development	$ -	$ -	$ -	$ -	$ -	$ -	$ 100,000
TOTAL	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 500,000	$ 2,080,000
REVENUE SOURCES							
General Fund	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 500,000	$ 1,450,000
Fund Balance/Reserves						$ -	$ -
Utilities Fund Balance						$ -	$ -
Utilities CIP Fund Balance						$ -	$ -
Proffer Revenues						$ -	$ -
Current Bonded						$ -	$ -
Proposed Bonded						$ -	$ 630,000
Grants/Donations/Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 500,000	$ 2,080,000

ISLE OF WIGHT COUNTY

FY 2025-34 CAPITAL IMPROVEMENTS PROGRAM (CIP)

REQUESTS

Public Schools

PROJECT	Total Project Cost	Capital Budget FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY2028-29	FIVE YEAR TOTAL FY 2025-29
Westside Elementary				$ 25,000,000	$ 25,000,000			$ 50,000,000
Fleet/Bus Garage/Buses			$ 2,200,000					$ 2,200,000
Restroom Repairs/Reno			$ 180,000					$ 180,000
SHS/WHS Tracks			$ 820,000					$ 820,000
SHS/WHS Athletic Fields			$ 450,000					$ 450,000
SHS Baseball Lights			$ 675,000					$ 675,000
SHS Bleachers/Seating								$ -
Capital Needs		$ 292,149	$ 525,000					$ 525,000
Security Systems/Vestibules		$ 827,648	$ 300,000					$ 300,000
Carrollton Elem HVAC			$ 7,350,000					$ 7,350,000
Hardy Elementary*	$ 43,936,058	$ 7,177,349	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL	$ 43,936,058	$ 8,297,146	$ 12,500,000	$ 25,000,000	$ 25,000,000	$ -	$ -	$ 62,500,000
REVENUE SOURCES								
General Fund	$ 2,330,902		$ 2,500,000					$ 2,500,000
Fund Balance/Reserves	$ 1,548,553	$ 1,119,797						$ -
Utilities Fund Balance								$ -
Utilities CIP Fund Balance								$ -
Proffer Revenues	$ 1,563,184							$ -
Current Bonded	$ 38,400,000	$ 7,177,349						$ -
Proposed Bonded			$ 10,000,000	$ 25,000,000	$ 25,000,000			$ 60,000,000
Grants/Donations/Other	$ 93,419	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL	$ 43,936,058	$ 8,297,146	$ 12,500,000	$ 25,000,000	$ 25,000,000	$ -	$ -	$ 62,500,000

**proj cost w/booster station not incl water line & tower*

ISLE OF WIGHT COUNTY

FY 2025-34 CAPITAL IMPROVEMENTS PROGRAM (CIP)

REQUESTS

Public Schools

PROJECT	FY 2029-30	FY 2030-31	FY 2031-32	FY 2032-33	FY 2033-34	TOTAL FY 2030-34	TEN YEAR TOTAL
Westside Elementary						$ -	$ 50,000,000
Fleet/Bus Garage	$ 3,500,000					$ 3,500,000	$ 5,700,000
Restroom Repairs/Reno						$ -	$ 180,000
SHS/WHS Tracks						$ -	$ 820,000
SHS/WHS Athletic Fields						$ -	$ 450,000
SHS Baseball Lights						$ -	$ 675,000
SHS Bleachers/Seating						$ -	$ -
Band Renovations						$ -	$ 525,000
Security Vestibules						$ -	$ 300,000
Carrollton Elem HVAC						$ -	$ 7,350,000
	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL	3,500,000	-	$ -	-	-	$ 3,500,000	$ 66,000,000
REVENUE SOURCES							
General Fund						$ -	$ 2,500,000
Fund Balance/Reserves						$ -	$ -
Utilities Fund Balance						$ -	$ -
Utilities CIP Fund Balance						$ -	$ -
Proffer Revenues						$ -	$ -
Current Bonded						$ -	$ -
Proposed Bonded	$ 3,500,000					$ 3,500,000	$ 63,500,000
Grants/Donations/Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL	$ 3,500,000	$ -	$ -	$ -	$ -	$ 3,500,000	$ 66,000,000

ISLE OF WIGHT COUNTY

FY 2025-34 CAPITAL IMPROVEMENTS PROGRAM (CIP)

REQUESTS

Public Utilities

PROJECT	Total Project Cost	Capital Budget FY23-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY2028-29	FIVE YEAR TOTAL FY 2025-29
Water Projects:								
Capital Maint/Line Upgrades		$ 86,345	$ 1,400,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 2,600,000
Benns Grant Water Tank		$ 3,914,088	$ 1,250,000	$ 2,300,000	$ 2,300,000			$ 5,850,000
Shop Facility		$ 495,150						
Hardy Water Line/Tank		$ 2,409,699						$ -
Sewer Projects:				$ 3,250,000				$ 3,250,000
Capital Maint/Line Upgrades		$ 1,081,045	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 500,000
SCADA		$ 301,263						
Water/Sewer CIP Reserve		$ 1,069,898	$ -	$ -	$ -	$ -	$ -	
TOTAL		$ 9,357,488	$ 2,750,000	$ 5,950,000	$ 2,700,000	$ 400,000	$ 400,000	$ 12,200,000
REVENUE SOURCES								
General Fund			$ 1,500,000					$ 1,500,000
Fund Balance/Reserves								$ -
Utilities Transfer		$ 840,799		$ 400,000	$ 400,000	$ 400,000	$ 400,000	$ 1,600,000
Utilities Fund Balance		$ 5,316,689						$ -
Proffer Revenues								$ -
Current Bonded								$ -
Proposed Bonded				$ 4,300,000	$ 2,300,000			$ 6,600,000
Grants/Contributions/Fees		$ 3,200,000	$ 1,250,000	$ 1,250,000	$ -	$ -	$ -	$ 2,500,000
TOTAL		$ 9,357,488	$ 2,750,000	$ 5,950,000	$ 2,700,000	$ 400,000	$ 400,000	$ 12,200,000

ISLE OF WIGHT COUNTY

FY 2025-34 CAPITAL IMPROVEMENTS PROGRAM (CIP)

REQUESTS

Public Utilities

PROJECT	FY 2029-30	FY 2030-31	FY 2031-32	FY 2032-33	FY 2033-34	TOTAL FY 2030-34	TEN YEAR TOTAL
Water Projects:							
Capital Maint/Line Upgrades	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 1,500,000	$ 4,100,000
Benns Grant Water Tank						$ -	$ 5,850,000
Hardy Water Line						$ -	$ -
Sewer Projects:							$ 3,250,000
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	$ 14,200,000
REVENUE SOURCES							
General Fund						$ -	$ 1,500,000
Fund Balance/Reserves						$ -	$ -
Utilities Fund Balance	$ 400,000	$ 400,000	$ 400,000	$ 400,000	$ 400,000	$ 2,000,000	$ 3,600,000
Utilities CIP Fund Balance						$ -	$ -
Proffer Revenues						$ -	$ -
Current Bonded						$ -	$ -
Proposed Bonded						$ -	$ 6,600,000
Grants/Donations/Other	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,500,000
TOTAL	$ 400,000	$ 400,000	$ 400,000	$ 400,000	$ 400,000	$ 2,000,000	$ 14,200,000

ISLE OF WIGHT COUNTY
FY 2025-34 CAPITAL IMPROVEMENTS PROGRAM (CIP)
REQUESTS
Public Works

PROJECT	Total Project Cost	Capital Budget FY23-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FIVE YEAR TOTAL FY 2025-29
Capital Maintenance		$ 247,046	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 250,000
Government Facilities		$ 1,363,286						
Capital Projects				$ 460,000	$ 480,000	$ 500,000	$ 520,000	$ 1,960,000
Windsor Library Addition		$ 337,280						
Smithfield Library Roof		$ 531,928	$ -	$ -	$ -	$ -	$ -	$ -
CIP Reserve		$ 607,333						
TOTAL		$ 3,086,873	$ 50,000	$ 510,000	$ 530,000	$ 550,000	$ 570,000	$ 2,210,000
REVENUE SOURCES								
General Fund		$ 657,333	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 250,000
Fund Balance/Reserves		$ 1,369,121			$ 480,000	$ 500,000	$ 520,000	$ 1,500,000
Utilities Fund Balance								$ -
Utilities CIP Fund Balance								$ -
Proffer Revenues								$ -
Current Bonded		$ 1,021,266						$ -
Proposed Bonded				$ 460,000				$ 460,000
Grants/Donations/Other		$ 39,153	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL		$ 3,086,873	$ 50,000	$ 510,000	$ 530,000	$ 550,000	$ 570,000	$ 2,210,000

ISLE OF WIGHT COUNTY

FY 2025-34 CAPITAL IMPROVEMENTS PROGRAM (CIP)

REQUESTS

Public Works

PROJECT	FY 2029-30	FY 2030-31	FY 2031-32	FY 2032-33	FY 2033-34	TOTAL FY 2030-34	TEN YEAR TOTAL
Capital Maintenance	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 250,000	$ 500,000
Capital Projects	$ 540,000	$ 560,000	$ 580,000	$ 600,000	$ 620,000	$ 2,900,000	$ 4,860,000
Windsor Library	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL	$ 590,000	$ 610,000	$ 630,000	$ 650,000	$ 670,000	$ 3,150,000	$ 5,360,000
REVENUE SOURCES							
General Fund	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 250,000	$ 500,000
Fund Balance/Reserves	$ 540,000	$ 560,000	$ 580,000	$ 600,000	$ 620,000	$ 2,900,000	$ 4,400,000
Utilities Fund Balance						$ -	$ -
Utilities CIP Fund Balance						$ -	$ -
Proffer Revenues						$ -	$ -
Current Bonded						$ -	$ -
Proposed Bonded						$ -	$ 460,000
Grants/Donations/Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL	$ 590,000	$ 610,000	$ 630,000	$ 650,000	$ 670,000	$ 3,150,000	$ 5,360,000

ISLE OF WIGHT COUNTY

FY 2025-34 CAPITAL IMPROVEMENTS PROGRAM (CIP)

REQUESTS

Stormwater

PROJECT	Total Project Cost	Capital Budget FY23-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY2028-29	FIVE YEAR TOTAL FY 2025-29
Capital Maintenance/Upgrades		$ 389,700	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 250,000
Stormwater Projects		$ 520,000						
Enhanced Commercial Data Base		$ 50,000	$ 100,000					$ 100,000
SLAF Projects		$ 500,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 1,250,000
SW CIP Reserve		$ 145,000	$ 200,000	$ -	$ -	$ -	$ -	$ 345,000
TOTAL		$ 1,604,700	$ 600,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 1,945,000
REVENUE SOURCES								
General Fund								$ -
Fund Balance/Reserves								$ -
Utilities Fund Balance								$ -
SW Transfer to SW CIP/SW CIP FB		$ 1,104,700	$ 250,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 450,000
Proffer Revenues								$ -
Current Bonded								$ -
Proposed Bonded								$ -
Grants/Donations/Other		$ 500,000	$ 350,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 1,350,000
TOTAL		$ 1,604,700	$ 600,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 1,800,000

ISLE OF WIGHT COUNTY

FY 2025-34 CAPITAL IMPROVEMENTS PROGRAM (CIP)

REQUESTS

Stormwater

PROJECT	FY 2029-30	FY 2030-31	FY 2031-32	FY 2032-33	FY 2033-34	TOTAL FY 2030-34	TEN YEAR TOTAL
Capital Maintenance	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 250,000	$ 500,000
Enhanced Commercial Data Base						$ -	$ 100,000
SLAF Projects	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 1,250,000	$ 2,500,000
	$ -	$ -	$ -	$ -	$ -	$ -	$ 345,000
TOTAL	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 1,500,000	$ 3,445,000
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	$ 700,000
Proffer Revenues						$ -	$ -
Current Bonded						$ -	$ -
Proposed Bonded						$ -	$ -
Grants/Donations/Other	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 1,250,000	$ 2,600,000
TOTAL	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 1,500,000	$ 3,300,000

ISLE OF WIGHT COUNTY

FY 2025-34 CAPITAL IMPROVEMENTS PROGRAM (CIP)

REQUESTS

Transportation

PROJECT	Total Project Cost	Capital Budget FY23-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY2028-29	TOTAL FY 2025-29
Smithfield Sidewalk	$ 1,623,565	$ 1,623,565						$ -
Rte 10/258 Main St/10 Bypass	$ 8,500,000	$ 8,498,077						$ -
Rte 460/258 Turn Lane	$ 3,234,936	$ 3,191,282						$ -
Turner Dr/Benns Church	$ 3,323,227					$ 6,660,200		$ 6,660,200
Lawne's Point	$ 1,546,000	$ 781,259				$ 765,000		$ 765,000
Rte 10/Rte 644 turner Dr	$ 972,244			$ 500,000	$ 472,244			$ 972,244
Nike Park Rd. Ext	$ 3,508,325	$ 3,508,325	$ -	$ -	$ -	$ -	$ -	$ 3,508,325
TOTAL	$ 22,708,297	$ 17,602,508	$ -	$ 500,000	$ 472,244	$ 7,425,200	$ -	$ 11,905,769
REVENUE SOURCES								
General Fund								$ -
Fund Balance/Reserves		$ 1,999,933						$ -
Stormwater Fund Balance		$ 250,000						$ -
Utilities CIP Fund Balance								$ -
Proffer Revenues								$ -
Current Bonded								$ -
Proposed Bonded								$ -
Grants/Donations/Other		$ 15,352,575	$ -	$ 500,000	$ 472,244	$ 7,425,000	$ -	$ 8,397,244
TOTAL		$ 17,602,508	$ -	$ 500,000	$ 472,244	$ 7,425,000	$ -	$ 8,397,244

ISLE OF WIGHT COUNTY

FY 2025-34 CAPITAL IMPROVEMENTS PROGRAM (CIP)

REQUESTS

Transportation

PROJECT	FY 2029-30	FY 2030-31	FY 2031-32	FY 2032-33	FY 2033-34	TOTAL FY 2030-34	TEN YEAR TOTAL
Smithfield Sidewalk						-	$ -
Rte 10/258 Main St/10 Bypass						-	$ -
Rte 460/258 Turn Lane						-	$ -
Nike Park Extended							$ 6,660,200
Woody Acres Paving							$ 765,000
Rte 10/Rte 644 turner Dr							$ 972,244
	-	-	-	-	-	-	$ 3,508,325
TOTAL	-	-	-	-	-	-	$ 11,905,769
REVENUE SOURCES							
General Fund						$ -	$ -
Fund Balance/Reserves						$ -	$ -
Utilities Fund Balance						$ -	$ -
Utilities CIP Fund Balance						$ -	$ -
Proffer Revenues						$ -	$ -
Current Bonded						$ -	$ -
Proposed Bonded						$ -	$ -
Grants/Donations/Other	$ -	$ -	$ -	$ -	$ -	$ -	$ 8,397,244
TOTAL	$ -	$ -	$ -	$ -	$ -	$ -	$ 8,397,244