

Isle of Wight County, Virginia



FY 2012-13
Adopted General Operating Budget

Operating Revenue

**ISLE OF WIGHT COUNTY
FY 2012-13 GENERAL OPERATING BUDGET**

REVENUE

REVENUE SUMMARY	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Adopted	2013 Adopted	% Change	% Total
GENERAL PROPERTY TAXES	\$ 39,132,226	\$ 38,385,087	\$ 37,864,858	\$ 41,404,000	\$ 41,262,539	0%	44%
OTHER LOCAL TAXES	6,171,271	5,827,798	6,322,650	5,545,000	6,872,000	24%	7%
PERMITS, PRIVILEGE FEES	426,074	407,410	443,308	380,700	275,500	-28%	0%
FINES AND FORFEITURES	65,772	60,345	75,813	61,000	61,000	0%	0%
REVENUE FROM USE OF MONEY	319,417	61,938	110,361	28,500	23,000	-19%	0%
REVENUE FROM USE OF PROPERTY	78,924	93,274	51,689	54,000	30,000	-44%	0%
CHARGES FOR SERVICES	900,529	923,440	870,057	808,540	899,389	11%	1%
MISCELLANEOUS REVENUE	25,929,376	821,581	14,913,400	380,000	3,030,619	698%	3%
NON-CATEGORICAL AID	5,218,906	5,159,460	5,181,376	5,132,605	5,101,890	-1%	5%
SHARED EXPENSES	2,189,103	2,086,185	2,032,736	2,034,415	2,034,415	0%	2%
STATE CATEGORICAL AID	1,683,993	3,285,904	1,448,570	1,314,798	1,314,798	0%	1%
FEDERAL CATEGORICAL AID	298,278	1,575,468	1,625,290	1,938,861	1,936,581	0%	2%
SCHOOL AID	35,553,393	33,077,842	32,876,782	32,097,602	31,318,894	-2%	33%
UNASSIGNED FUND BAL.-SCHOOLS	-	-	-	-	300,000	0%	0%
RESERVED FUND BAL. - Capital	1,080,000	158,703	-	-	-	0%	0.0%
UNRESERVED FUND BAL. - Capital	1,457,000	-	-	-	-	0%	0.0%
FUND BAL. - (Prior Bonds)	3,127,847	2,954,845	-	-	-	0%	0.0%
TOTAL	\$ 123,632,109	\$ 94,879,279	\$ 103,816,890	\$ 91,180,021	\$ 94,460,625	4%	100%

REVENUE SOURCE:	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Adopted	2013 Adopted	% Change	% Total
LOCAL FUNDS	\$ 47,920,871	\$ 45,559,349	\$ 46,366,066	\$ 48,661,740	\$ 52,454,047	8%	56%
STATE FUNDS	39,414,422	37,080,762	33,844,872	34,318,308	34,607,056	1%	37%
FEDERAL FUNDS	4,230,933	6,855,945	7,707,346	6,733,851	5,919,371	-12%	6%
OTHER FUNDS	1,298,318	1,248,152	1,612,536	1,466,122	1,180,151	-20%	1%
BONDS	25,102,718	1,021,523	14,286,070	-	-	0%	0%
FUND BALANCE	5,664,847	3,113,548	-	-	300,000	0%	0%
TOTAL	\$ 123,632,109	\$ 94,879,279	\$ 103,816,890	\$ 91,180,021	\$ 94,460,625	4%	100%

**ISLE OF WIGHT COUNTY
FY 2012-13 GENERAL OPERATING BUDGET**

REVENUE

REVENUE SUMMARY	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Adopted	2013 Adopted	% Change	% Total
GENERAL PROPERTY TAXES:							
REAL PROPERTY	\$ 22,320,403	\$ 22,520,728	\$ 21,727,813	\$ 28,077,000	\$ 28,313,000	1%	69%
PUBLIC SERVICE CORP-REAL/PERS	1,059,316	1,149,322	1,268,886	600,000	850,610	42%	2%
PERSONAL PROPERTY	7,568,469	6,581,544	5,673,602	9,805,000	8,900,000	-9%	22%
BOAT / AIRPLANE TAX	236,550	287,452	250,141	245,000	260,000	6%	1%
MOBILE HOME	112,703	117,878	108,358	122,000	160,000	31%	0%
MACHINERY AND TOOLS	7,363,782	7,242,414	6,816,773	2,200,000	900,000	-59%	2%
EQUIPMENT AND TOOLS	-	-	1,551,506	-	1,523,929	0%	4%
PENALTIES	309,339	307,383	301,363	225,000	225,000	0%	1%
INTEREST	161,664	178,367	166,417	130,000	130,000	0%	0%
TOTAL	\$ 39,132,226	\$ 38,385,087	\$ 37,864,858	\$ 41,404,000	\$ 41,262,539	0%	100%
OTHER LOCAL TAXES:							
LOCAL SALES AND USE TAX	\$ 2,019,600	\$ 1,714,037	\$ 2,016,088	\$ 1,800,000	\$ 2,748,000	53%	40%
COMMUNICATIONS SALES TAX	1,389,159	1,394,950	1,388,045	1,430,000	1,243,000	-13%	18%
CONSUMER UTILITY	841,343	776,777	908,891	850,000	839,000	-1%	12%
CONSUMPTION TAX	141,951	109,909	156,548	90,000	79,000	-12%	1%
BUSINESS LICENSE	364,827	388,273	387,046	360,000	405,000	13%	6%
LODGING TAX	20,958	22,893	27,474	23,000	21,000	-9%	0%
MEALS TAX	238,106	278,060	273,548	302,000	334,000	11%	5%
MOTOR VEHICLE LICENSES	557,859	563,938	624,032	535,000	668,000	25%	10%
CABLE / BANK FRANCHISE TAX	6,657	4,979	4,191	5,000	5,000	0%	0%
TAXES ON RECORDATION/WILLS	590,811	565,403	525,535	150,000	530,000	253%	8%
PENALTIES	-	6,656	5,895	-	-	0%	0%
INTEREST	-	1,923	5,358	-	-	0%	0%
TOTAL	\$ 6,171,271	\$ 5,827,798	\$ 6,322,650	\$ 5,545,000	\$ 6,872,000	24%	100%
PERMITS, PRIVILEGE FEES AND							
ANIMAL LICENSES	\$ 22,859	\$ 24,342	\$ 24,649	\$ 20,000	\$ 20,000	-2%	7%
ZONING AND SUBDIVISION FEES	61,558	46,210	43,461	45,000	30,000	-33%	11%
BUILDING AND RELATED PERMITS	219,957	215,169	272,001	215,000	200,000	-7%	73%
CASH PROFFERS	105,709	92,445	89,945	85,000	10,000	-88%	4%
CONCEALED WEAPONS PERMITS	9,170	5,185	5,150	4,800	5,000	4%	2%
TRANSFER FEES	1,121	858	929	900	500	-44%	0%
MISC PERMITS/FEES (includes inspection fees)	5,700	23,201	7,173	10,000	10,000	0%	4%
TOTAL	\$ 426,074	\$ 407,410	\$ 443,308	\$ 380,700	\$ 275,500	-28%	100%
CHARGES FOR SERVICES:							
CHARGES FOR CW ATTORNEY	\$ 3,170	\$ 1,050	\$ 1,301	\$ 1,000	\$ 1,000	0%	0%
LAW LIBRARY FEES	-	-	7,215	-	5,000	0%	1%
SHERIFF'S FEES	3,920	2,204	2,763	2,200	2,200	0%	0%
CHARGES FOR OTHER PROTECTION	-	1,083	1,261	1,000	1,000	0%	0%
ANIMAL CONTROL FEES	-	1,171	1,335	1,025	405	-60%	0%
CHARGES FOR WASTE REMOVAL	4,080	4,744	1,275	-	-	0%	0%
CHARGES FOR PLANNING/COM DEV	7,963	613	636	500	500	0%	0%
CHARGES FOR PARKS & REC.	215,433	196,524	242,758	257,815	258,284	0%	29%
EMS FEES	570,363	629,118	526,701	475,000	550,000	16%	61%
COURT COSTS	76,380	52,703	63,081	50,000	50,000	0%	6%
BUILDING CONSTRUCTION COURT FEE	19,220	33,786	21,731	20,000	31,000	55%	3%
TOTAL	\$ 900,529	\$ 922,996	\$ 870,057	\$ 808,540	\$ 899,389	11%	97%

**ISLE OF WIGHT COUNTY
FY 2012-13 GENERAL OPERATING BUDGET**

REVENUE

REVENUE SUMMARY	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Adopted	2013 Adopted	% Change	% Total
MISCELLANEOUS:							
EXPENDITURES REFUNDS		\$ 76	\$ -	\$ -	\$ -	0%	0%
MISCELLANEOUS	91,260	265,586	140,048	50,000	2,700,619	5301%	86%
USE OF MONEY & PROPERTY	398,341	-	162,050	82,500	53,000	-36%	2%
FINES AND FORFEITURES	65,772	58,566	75,813	61,000	61,000	0%	2%
DONATIONS		1,831	6,000	-	-	0%	0%
RECOVERED COSTS	735,398	554,532	481,282	330,000	330,000	0%	10%
BOND ISSUE	25,102,718	1,021,523	14,286,070	-	-	0%	0%
TOTAL	\$ 26,393,489	\$ 1,902,113	\$ 15,151,263	\$ 523,500	\$ 3,144,619	501%	100%
NONCATEGORICAL AID:							
PERSONAL PROPERTY TAX RELIEF	\$ 5,115,890	\$ 5,115,890	\$ 5,115,890	\$ 5,115,890	\$ 5,115,890	0%	100%
STATE AID TO LOCALITIES	(100,287)	(99,664)	(128,285)	(128,285)	(134,000)	0%	-3%
ABC PROFITS	-	-	-	-	-	0%	0%
MOBILE HOME TITLING TAX	82,861	61,054	62,851	60,000	20,000	-67%	0%
AUTO RENTAL TAXES	-	-	24,678	-	15,000	0%	0%
GRANTORS TAX ON DEEDS	80,276	82,027	65,811	50,000	50,000	0%	1%
ROLLING STOCK TAX	40,167	152	40,432	35,000	35,000	0%	1%
TOTAL	\$ 5,218,906	\$ 5,159,460	\$ 5,181,376	\$ 5,132,605	\$ 5,101,890	-1%	100%
SHARED EXPENSES:							
COMMONWEALTH ATTORNEY	\$ 323,680	\$ 370,013	\$ 349,049	\$ 348,704	\$ 348,704	0%	17%
SHERIFF	1,227,449	1,153,182	1,157,298	1,145,838	1,145,838	0%	56%
COMMISSIONER OF REVENUE	150,876	110,265	122,520	121,902	121,902	0%	6%
TREASURER	144,007	128,847	104,615	109,095	109,095	0%	5%
MEDICAL EXAMINER	-	-	-	-	-	0%	0%
REGISTRAR/ELECTORAL BOARD	55,110	48,243	43,128	47,647	47,647	0%	2%
CLERK OF CIRCUIT COURT	287,981	275,636	256,126	261,229	261,229	0%	13%
TOTAL	\$ 2,189,103	\$ 2,086,185	\$ 2,032,736	\$ 2,034,415	\$ 2,034,415	0%	100%
STATE CATEGORICAL AID:							
OTHER CAT. AID & GRANTS	\$ 1,683,993	\$ 1,831,929	\$ 319,164	\$ 98,239	\$ 98,239	0%	7%
COMPREHENSIVE SERVICES	-	522,202	368,092	237,741	237,741	0%	18%
PUBLIC ASSIST/WELFARE ADMIN	-	931,773	761,314	978,818	978,818	0%	74%
TOTAL	\$ 1,683,993	\$ 3,285,904	\$ 1,448,570	\$ 1,314,798	\$ 1,314,798	0%	100%
FEDERAL CATEGORICAL AID:							
EMERGENCY SERVICES	\$ 152,326	\$ -	\$ -	\$ -	\$ -	0%	0%
OTHER CATEGORICAL AID	36,978	129,599	61,125	111,720	109,440	0%	6%
PUBLIC ASSIST/WELFARE ADMIN	108,974	1,445,869	1,564,165	1,827,141	1,827,141	0%	94%
TOTAL	\$ 298,278	\$ 1,575,468	\$ 1,625,290	\$ 1,938,861	\$ 1,936,581	0%	100%
SCHOOL AID:							
REVENUE FROM THE STATE	\$ 30,322,420	\$ 26,549,213	\$ 25,182,190	\$ 25,836,490	\$ 26,155,953	1%	84%
REVENUE FROM FED GOVT	3,932,655	5,280,477	6,082,056	4,794,990	3,982,790	-17%	13%
OTHER	1,298,318	1,248,152	1,612,536	1,466,122	1,180,151	-20%	4%
TOTAL	\$ 35,553,393	\$ 33,077,842	\$ 32,876,782	\$ 32,097,602	\$ 31,318,894	-2%	100%

Operating Expenditure

ISLE OF WIGHT COUNTY
FY 2012-13 GENERAL OPERATING BUDGET
SUMMARY BY DEPARTMENT

DEPARTMENT	FY 2012 Budget	FY 2012 Revised	FY 2013 Requested	FY 2013 Adopted	% Change	\$ Change
General Government						
Board of Supervisors	\$ 305,878	\$ 305,878	\$ 338,892	\$ 344,690	13%	\$ 38,812
County Administrator	501,485	512,545	539,443	537,548	7%	36,063
County Attorney	573,735	608,759	620,479	473,947	-17%	(99,788)
Human Resources	206,611	208,960	269,092	227,875	10%	21,264
Commissioner of the Revenue	581,088	598,998	611,086	606,952	4%	25,864
Real Estate Assessment	16,600	16,600	33,559	33,559	102%	16,959
Treasurer	567,451	575,155	640,398	596,242	5%	28,791
Budget and Finance	599,432	684,605	727,842	681,542	14%	82,110
Insurance	338,075	299,075	329,300	479,300	42%	141,225
Electoral Board/Registrar	245,804	246,723	236,190	236,667	-4%	(9,137)
Information Technology/GIS Operations	709,371	756,753	790,718	845,713	19%	136,342
Communications	94,783	95,569	97,799	94,987	0%	204
Total General Government Administration	\$ 4,740,313	\$ 4,909,619	\$ 5,234,798	\$ 5,159,023	9%	\$ 418,710
Judicial Administration						
Circuit Court	\$ 77,041	\$ 77,041	\$ 75,695	\$ 76,306	-1%	\$ (735)
General District Court	6,325	6,325	6,825	5,025	-21%	(1,300)
Juvenile and Domestic Relations Court	10,790	10,790	12,690	8,140	-25%	(2,650)
Fifth District Court Services Unit	155,560	155,560	155,560	155,560	0%	-
Clerk of the Circuit Court	408,526	413,431	427,000	429,353	5%	20,827
Commonwealth Attorney	488,465	495,891	518,930	518,488	6%	30,023
Total Judicial Administration	\$ 1,146,707	\$ 1,159,038	\$ 1,196,700	\$ 1,192,871	4%	\$ 46,164
Public Safety						
Sheriff	\$ 3,189,447	\$ 3,193,738	\$ 3,858,067	\$ 3,708,766	16%	\$ 519,319
Care and Confinement of Prisoners	637,988	637,988	647,123	647,123	1%	9,135
Emergency Services - Fire & Rescue	1,119,250	1,168,568	1,817,758	1,841,679	65%	722,429
Volunteer Fire Services	346,017	346,017	687,964	619,168	79%	273,151
Volunteer Rescue Services	303,932	303,932	662,683	596,415	96%	292,483
Volunteer Fire/Rescue Station Services	59,826	59,826	94,000	77,500	30%	17,674
Inspections and Code Enforcement	466,201	475,426	497,839	480,495	3%	14,294
Animal Control	249,722	254,066	323,567	312,220	25%	62,498
Emergency Management	8,302	8,302	-	-	-100%	(8,302)
Comprehensive Community Corrections Program	8,579	8,579	10,491	10,491	22%	1,912
Total Public Safety	\$ 6,389,264	\$ 6,456,442	\$ 8,599,492	\$ 8,293,856	30%	\$ 1,904,592
General Services						
Administration	\$ 191,221	\$ 196,365	\$ 255,813	\$ 256,600	34%	\$ 65,379
Refuse Collection	811,802	826,307	867,621	869,260	7%	57,458
Refuse Disposal	2,850,000	2,680,000	2,405,972	2,340,972	-18%	(509,028)
Buildings and Grounds	1,565,448	1,762,458	1,554,685	1,525,081	-3%	(40,367)
Transportation / Maintenance	41,000	41,000	41,000	41,000	0%	-
Maintenance of Roads	-	-	-	-	N/A	-
Roadway Beautification	3,100	3,100	3,100	3,100	0%	-
Engineering Division	532,727	592,487	589,975	578,390	9%	45,663
Generator Maintenance Contract	373,132	373,132	374,928	374,928	0%	1,796
DEQ Tank Cleanup	5,000	5,000	5,000	-	0%	(5,000)
Total General Services	\$ 6,373,430	\$ 6,479,849	\$ 6,098,094	\$ 5,989,331	-6%	\$ (384,099)
Health & Welfare						
Commission on Aging	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700	0%	-
Court Appointed Special Advocate (CASA)	34,723	34,723	34,723	34,723	0%	-
Early Childhood Council	31,250	31,250	31,250	31,250	0%	-
Endepence Center	5,000	5,000	5,000	5,000	0%	-
Genieve Shelter	8,000	8,000	8,000	8,000	0%	-
Isle of Wight Triad	2,780	2,780	2,780	2,780	0%	-
Juvenile Accountability Program	51,216	52,136	52,136	36,708	-28%	(14,508)
Senior Services of Southeastern Virginia	33,413	33,413	33,139	33,139	-1%	(274)

ISLE OF WIGHT COUNTY
FY 2012-13 GENERAL OPERATING BUDGET
SUMMARY BY DEPARTMENT

DEPARTMENT	FY 2012 Budget	FY 2012 Revised	FY 2013 Requested	FY 2013 Adopted	% Change	\$ Change
Surry Area Free Clinic	-	-	5,000	-	N/A	-
State/Local Hospitalization	-	-	-	-	N/A	-
STOP	-	-	7,051	-	N/A	-
Suffolk Shelter for the Homeless	8,000	8,000	8,000	8,000	0%	-
Victim Witness Program	15,540	15,540	15,540	15,540	0%	-
V-STOP Program	7,699	7,907	7,699	7,699	0%	-
Isle of Wight Christian Outreach	6,000	6,000	10,000	6,000	0%	-
Western Tidewater Community Services Board	160,272	160,272	160,272	160,272	0%	-
Western Tidewater Free Clinic	5,000	5,000	61,600	5,000	0%	-
Western Tidewater Health District	522,464	522,464	522,464	522,464	0%	-
Community Help In Progress (CHIP)	-	-	-	1,886	0%	1,886
Total Health & Welfare	\$ 893,057	\$ 894,185	\$ 966,354	\$ 880,161	-1%	\$ (12,896)
<u>Parks, Recreation, and Cultural</u>						
Parks and Recreation - Operations	\$ 1,149,077	\$ 1,169,369	\$ 1,295,816	\$ 1,296,645	13%	\$ 147,568
Parks and Recreation - Programs	219,672	222,407	235,681	235,681	7%	16,009
Skating Rink	41,020	41,800	41,800	40,300	-2%	(720)
Historic Resources Division	213,680	217,855	225,912	222,725	4%	9,045
Smithfield Cultural Arts Center	5,000	10,000	5,000	5,000	0%	-
Rawls Museum	1,000	1,000	1,000	1,000	0%	-
Blackwater Regional Library	571,713	571,713	633,782	634,713	11%	63,000
Paul D. Camp Community College	6,175	6,175	13,328	6,175	0%	-
Total Parks, Recreation, and Cultural	\$ 2,207,337	\$ 2,240,318	\$ 2,452,319	\$ 2,442,239	11%	\$ 234,902
<u>Community Development</u>						
Planning and Zoning	\$ 781,247	\$ 844,573	\$ 836,181	\$ 770,888	-1%	\$ (10,359)
Economic Development	494,278	505,333	531,370	518,743	5%	24,465
Tourism	372,326	377,867	387,602	388,064	4%	15,737
Rural Conservation & Enhancement	19,000	19,000	19,000	19,000	0%	-
Cooperative Extension Service	74,823	74,823	57,754	55,254	-26%	(19,569)
Forestry Service	10,020	10,020	10,020	10,020	0%	-
Chamber of Commerce	16,000	16,000	16,000	16,000	0%	-
Riverkeeper's Organization	3,600	3,600	3,600	3,600	0%	-
Total Community Development	\$ 1,771,294	\$ 1,851,216	\$ 1,861,527	\$ 1,781,569	1%	\$ 10,275
<u>Non-departmental</u>						
Debt Service	\$ 2,779,263	\$ 2,779,263	\$ 3,714,936	\$ 2,569,427	-8%	\$ (209,836)
Non-departmental	185,712	161,762	185,712	283,127	52%	97,415
Annexation Settlement Payment	1,084,000	1,084,000	238,835	238,835	-78%	(845,165)
Total Non-Departmental	\$ 4,048,975	\$ 4,025,025	\$ 4,139,483	\$ 3,091,389	-24%	\$ (957,586)
<u>Transfers</u>						
County Fair	7,083	7,083	8,337	7,842	11%	\$ 759
E-911	711,712	711,712	731,005	653,498	-8%	(58,214)
Comprehensive Services Act - State/Fed/Other	438,996	438,996	438,996	438,996	0%	-
Local Contribution	237,741	237,741	237,741	237,741	0%	-
Section 8 - State/Federal/Other	111,720	111,720	109,440	109,440	-2%	(2,280)
Local Contribution	49,184	49,184	62,206	62,803	28%	13,619
Social Services - State/Federal/Other	2,805,959	2,805,959	2,805,959	2,805,959	0%	-
Local Contribution	769,561	769,561	769,561	769,561	0%	-
Schools - State/Federal/Other	32,097,602	32,097,602	32,097,602	31,318,894	-2%	(778,708)
Local Contribution	21,375,622	21,662,339	27,116,616	21,662,339	1%	286,717
Debt Service	4,388,545	4,388,545	3,631,106	3,631,106	-17%	(757,439)
VRS-General Assembly-Schools	-	-	-	2,100,000	0%	-
Unassigned Fund Balance-Schools	-	-	-	300,000	0%	-
Schools - Capital	-	-	-	-	0%	-
Capital Projects	-	-	-	-	0%	-
Public Utilities	571,270	1,071,270	9,305,872	1,377,618	141%	806,348
Industrial Development Authority	-	-	-	-	0%	-
Total Transfers	\$ 63,564,995	\$ 64,351,712	\$ 77,314,441	\$ 65,475,797	3%	\$ (489,198)
Reserves	\$ 44,649	\$ 23,483	\$ -	\$ 154,389	246%	109,740
Total Reserves	\$ 44,649	\$ 23,483	\$ -	\$ 154,389	246%	109,740
TOTAL:	\$ 91,180,021	\$ 92,390,887	\$ 107,863,208	\$ 94,460,625	4%	\$ 880,604