

Isle of Wight County, Virginia



FY 2011-12 Adopted General
Operating and Capital Budget

Isle of Wight County
FY 2011-12 General Operating and Capital Budget
Adopted
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Isle of Wight County
FY 2011-12 General Operating and Capital Budget
Summary

	<u>Adopted</u>
General Operating Budget	\$ 91,180,021
Capital Budget	<u>10,775,000</u>
Total	<u>\$ 101,955,021</u>

**General Operating
Revenue and Expenditure Summary**

ISLE OF WIGHT COUNTY
FY 2011-12 GENERAL OPERATING BUDGET
REVENUE AND EXPENDITURE SUMMARY

	FY 2011 Initial Budget	FY 2012 Adopted Budget	Increase/ (Decrease)	Percentage Increase/ (Decrease) Over FY 2011	Percentage Of Each Over Category To Total
REVENUE:					
Local Sources	\$ 47,577,912	\$ 48,661,740	\$ 1,083,828	2.3%	53.4%
State Sources	34,067,911	34,318,308	250,397	0.7%	37.6%
Federal Sources	8,977,223	6,733,851	(2,243,372)	-25.0%	7.4%
Other Funds	1,441,675	1,466,122	24,447	1.7%	1.6%
Bonds	-	-	-	0.0%	0.0%
Fund Balance	4,136,336	-	(4,136,336)	-100.0%	0.0%
TOTAL REVENUE	\$ 96,201,057	\$ 91,180,021	\$ (5,021,036)	-5.2%	100.0%
EXPENDITURES:					
General Government	\$ 4,246,905	\$ 4,724,683	\$ 477,778	11.3%	5.2%
Judicial Administration	1,086,293	1,146,707	60,414	5.6%	1.3%
Public Safety	5,853,141	6,401,012	547,871	9.4%	7.0%
General Services	6,350,198	6,373,430	23,232	0.4%	7.0%
Health & Welfare	813,729	904,257	90,528	11.1%	1.0%
Education	58,757,529	57,861,769	(895,760)	-1.5%	63.5%
Parks, Recreation and Cultural	2,173,434	2,213,319	39,885	1.8%	2.4%
Community Development	1,673,035	1,771,294	98,259	5.9%	1.9%
Other Uses:					
Non Departmental	176,991	172,412	(4,579)	-2.6%	0.2%
Annexation Agreement	1,120,096	1,084,000	(36,096)	-3.2%	1.2%
Debt Service	2,858,474	2,779,263	(79,211)	-2.8%	3.0%
Transfers	11,091,232	5,703,226	(5,388,006)	-48.6%	6.3%
Reserves	-	44,649	44,649	0.0%	0.0%
TOTAL EXPENDITURES	\$ 96,201,057	\$ 91,180,021	\$ (5,021,036)	-5.2%	100.0%
EXCESS OF REVENUES (DEFICIENCY) OVER EXPENDITURES	\$ (0)	\$ (0)	\$ 0		

Operating Revenue

**ISLE OF WIGHT COUNTY
FY 2011-12 GENERAL OPERATING BUDGET**

REVENUE

REVENUE SUMMARY	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Adopted	FY 2011 Expected	2012 Adopted	% Change	% Total
GENERAL PROPERTY TAXES	\$ 36,455,016	\$ 39,132,226	\$ 38,385,087	\$ 39,460,500	\$ 37,827,008	\$ 41,404,000	5%	45%
OTHER LOCAL TAXES	6,393,256	6,171,271	5,827,798	6,053,000	4,611,568	5,545,000	-8%	6%
PERMITS, PRIVILEGE FEES	422,715	426,074	407,410	480,087	351,062	380,700	-21%	0%
FINES AND FORFEITURES	101,443	65,772	60,345	66,000	60,000	61,000	-8%	0%
REVENUE FROM USE OF MONEY	1,103,516	319,417	61,938	57,000	82,145	28,500	-50%	0%
REVENUE FROM USE OF PROPERTY	73,672	78,924	93,274	90,000	-	54,000	-40%	0%
CHARGES FOR SERVICES	797,332	900,529	923,440	888,326	646,585	808,540	-9%	1%
MISCELLANEOUS REVENUE	10,763,305	25,929,376	821,581	483,000	352,921	380,000	-21%	0%
NON-CATEGORICAL AID	5,372,245	5,218,906	5,159,460	5,142,090	5,264,208	5,132,605	0%	6%
SHARED EXPENSES	2,170,676	2,189,103	2,086,185	1,985,439	1,876,509	2,034,415	2%	2%
STATE CATEGORICAL AID	1,462,207	1,683,993	3,285,904	1,768,998	1,768,998	1,314,798	-26%	1%
FEDERAL CATEGORICAL AID	1,509,692	298,278	1,575,468	2,338,753	2,338,753	1,938,861	-17%	2%
SCHOOL AID	33,157,543	35,553,393	33,077,842	33,251,529	33,251,529	32,097,602	-3%	35%
RESERVED FUND BAL. - Capital	-	1,080,000	158,703	210,836	-	-	-100%	0.0%
UNRESERVED FUND BAL. - Capital	-	1,457,000	-	-	-	-	0%	0.0%
FUND BAL. - (Prior Bonds)	-	3,127,847	2,954,845	3,925,500	-	-	-100%	0.0%
TOTAL	\$ 99,782,618	\$ 123,632,109	\$ 94,879,279	\$ 96,201,058	\$ 88,431,286	\$ 91,180,021	-5%	100%

REVENUE SOURCE:	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Adopted	FY 2011 Expected	2012 Adopted	% Change	% Total
LOCAL FUNDS	\$ 46,110,255	\$ 47,920,871	\$ 45,559,349	\$ 47,577,913	\$ 43,931,289	\$ 48,661,740	2%	53%
STATE FUNDS	37,396,672	39,414,422	37,080,762	34,067,911	34,081,099	34,318,308	1%	38%
FEDERAL FUNDS	5,054,913	4,230,933	6,855,945	8,977,223	8,977,223	6,733,851	-25%	7%
OTHER FUNDS	1,220,778	1,298,318	1,248,152	1,441,675	1,441,675	1,466,122	2%	2%
BONDS	10,000,000	25,102,718	1,021,523	-	-	-	0%	0%
FUND BALANCE	-	5,664,847	3,113,548	4,136,336	-	-	-100%	0%
TOTAL	\$ 99,782,618	\$ 123,632,109	\$ 94,879,279	\$ 96,201,058	\$ 88,431,286	\$ 91,180,021	-5%	100%

**ISLE OF WIGHT COUNTY
FY 2011-12 GENERAL OPERATING BUDGET**

REVENUE

REVENUE SUMMARY	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Adopted	FY 2011 Expected	2012 Adopted	% Change	% Total
GENERAL PROPERTY TAXES:								
REAL PROPERTY	\$ 20,654,803	\$ 22,320,403	\$ 22,520,728	\$ 21,867,000	\$ 22,264,793	\$ 28,077,000	28%	68%
PUBLIC SERVICE CORP-REAL/PERS	1,159,175	1,059,316	1,149,322	1,250,000	1,268,886	600,000	-52%	1%
PERSONAL PROPERTY	6,814,963	7,568,469	6,581,544	9,800,000	6,856,104	9,805,000	0%	24%
BOAT / AIRPLANE TAX	227,441	236,550	287,452	269,000	264,000	245,000	-9%	1%
MOBILE HOME	102,301	112,703	117,878	119,500	101,000	122,000	2%	0%
MACHINERY AND TOOLS	7,081,096	7,363,782	7,242,414	5,800,000	6,788,225	2,200,000	-62%	5%
PENALTIES	287,180	309,339	307,383	225,000	190,000	225,000	0%	1%
INTEREST	128,057	161,664	178,367	130,000	94,000	130,000	0%	0%
TOTAL	\$ 36,455,016	\$ 39,132,226	\$ 38,385,087	\$ 39,460,500	\$ 37,827,008	\$ 41,404,000	5%	100%
OTHER LOCAL TAXES:								
LOCAL SALES AND USE TAX	\$ 2,058,157	\$ 2,019,600	\$ 1,714,037	\$ 2,062,000	\$ 1,500,000	\$ 1,800,000	-13%	32%
COMMUNICATIONS SALES TAX	1,528,918	1,389,159	1,394,950	1,350,000	1,080,000	1,430,000	6%	26%
CONSUMER UTILITY	866,181	841,343	776,777	840,000	630,000	850,000	1%	15%
CONSUMPTION TAX	136,402	141,951	109,909	100,000	124,395	90,000	-10%	2%
BUSINESS LICENSE	367,687	364,827	388,273	355,000	355,000	360,000	1%	6%
LODGING TAX	19,472	20,958	22,893	20,000	21,000	23,000	15%	0%
MEALS TAX	258,133	238,106	278,060	280,000	195,000	302,000	8%	5%
MOTOR VEHICLE LICENSES	496,789	557,859	563,938	539,000	540,739	535,000	-1%	10%
CABLE / BANK FRANCHISE TAX	9,072	6,657	4,979	7,000	4,978	5,000	N/A	0%
TAXES ON RECORDATION/WILLS	652,445	590,811	565,403	500,000	155,525	150,000	-70%	3%
PENALTIES	-	-	6,656	-	2,425	-	0%	0%
INTEREST	-	-	1,923	-	2,506	-	0%	0%
TOTAL	\$ 6,393,256	\$ 6,171,271	\$ 5,827,798	\$ 6,053,000	\$ 4,611,568	\$ 5,545,000	-8%	100%
PERMITS, PRIVILEGE FEES AND								
ANIMAL LICENSES	\$ 20,050	\$ 22,859	\$ 24,342	\$ 20,000	\$ 22,047	\$ 20,000	-2%	5%
ZONING AND SUBDIVISION FEES	74,794	61,558	46,210	45,000	30,000	45,000	0%	12%
BUILDING AND RELATED PERMITS	226,064	219,957	215,169	293,587	200,000	215,000	-27%	56%
CASH PROFFERS	83,662	105,709	92,445	100,000	87,945	85,000	-15%	22%
CONCEALED WEAPONS PERMITS	8,293	9,170	5,185	4,800	4,400	4,800	0%	1%
TRANSFER FEES	1,997	1,121	858	900	875	900	0%	0%
MISC PERMITS/FEES (includes inspection fees)	7,855	5,700	23,201	15,800	5,795	10,000	-37%	3%
TOTAL	\$ 422,715	\$ 426,074	\$ 407,410	\$ 480,087	\$ 351,062	\$ 380,700	-21%	100%
CHARGES FOR SERVICES:								
CHARGES FOR CW ATTORNEY	\$ 3,827	\$ 3,170	\$ 1,050	\$ 2,000	\$ 1,000	\$ 1,000	-50%	0%
JURORS	-	-	-	-	-	-	0%	0%
SHERIFF'S FEES	2,204	3,920	2,204	2,200	2,200	2,200	0%	0%
CHARGES FOR OTHER PROTECTION	2,351	-	1,083	6,500	1,000	1,000	-85%	0%
ANIMAL CONTROL FEES	-	-	1,171	1,325	1,165	1,025	-23%	0%
CHARGES FOR WASTE REMOVAL	2,520	4,080	4,744	4,000	-	-	-100%	0%
CHARGES FOR PLANNING/COM DEV	1,693	7,963	613	500	400	500	0%	0%
CHARGES FOR PARKS & REC.	233,539	215,433	196,524	250,900	161,525	257,815	3%	32%
EMS FEES	457,018	570,363	629,118	550,900	400,000	475,000	-14%	59%
COURT COSTS	94,180	76,380	52,703	50,000	50,000	50,000	0%	6%
BUILDING CONSTRUCTION COURT FEE	-	19,220	33,786	20,000	29,295	20,000	0%	2%
TOTAL	\$ 797,332	\$ 900,529	\$ 922,996	\$ 888,325	\$ 646,585	\$ 808,540	-9%	98%

**ISLE OF WIGHT COUNTY
FY 2011-12 GENERAL OPERATING BUDGET**

REVENUE

REVENUE SUMMARY	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Adopted	FY 2011 Expected	2012 Adopted	% Change	% Total
MISCELLANEOUS:								
EXPENDITURES REFUNDS	\$ 195,731		\$ 76	\$ -	\$ -	\$ -	0%	0%
MISCELLANEOUS	227,901	91,260	265,586	50,000	83,307	50,000	0%	10%
USE OF MONEY & PROPERTY		398,341	-	147,000	82,145	82,500	-44%	16%
FINES AND FORFEITURES		65,772	58,566	66,000	60,000	61,000	-8%	12%
DONATIONS	2,000		1,831	-	-	-	0%	0%
RECOVERED COSTS	337,673	735,398	554,532	433,000	269,614	330,000	-24%	63%
BOND ISSUE	10,000,000	25,102,718	1,021,523	-	-	-	0%	0%
TOTAL	\$ 10,763,305	\$ 26,393,489	\$ 1,902,113	\$ 696,000	\$ 495,066	\$ 523,500	-25%	100%
NONCATEGORICAL AID:								
PERSONAL PROPERTY TAX RELIEF	\$ 5,115,890	\$ 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)	\$ (118,800)	-	(128,285)	0%	-2%
ABC PROFITS	12,344	-	-	-	-	-	0%	0%
MOBILE HOME TITLING TAX	84,586	82,861	61,054	60,000	59,000	60,000	0%	1%
WINE TAXES	12,939	-	-	-	-	-	0%	0%
GRANTORS TAX ON DEEDS	109,509	80,276	82,027	50,000	48,887	50,000	0%	1%
ROLLING STOCK TAX	36,977	40,167	152	35,000	40,431	35,000	0%	1%
TOTAL	\$ 5,372,245	\$ 5,218,906	\$ 5,159,460	\$ 5,142,090	\$ 5,264,208	\$ 5,132,605	0%	100%
SHARED EXPENSES:								
COMMONWEALTH ATTORNEY	\$ 274,314	\$ 323,680	\$ 370,013	\$ 334,600	\$ 334,600	\$ 348,704	4%	17%
SHERIFF	1,234,485	1,227,449	1,153,182	1,138,690	1,138,690	1,145,838	1%	56%
COMMISSIONER OF REVENUE	147,748	150,876	110,265	120,149	12,019	121,902	1%	6%
TREASURER	137,650	144,007	128,847	108,777	108,777	109,095	0%	5%
MEDICAL EXAMINER	-	-	-	-	-	-	0%	0%
REGISTRAR/ELECTORAL BOARD	66,088	55,110	48,243	41,250	40,450	47,647	16%	2%
CLERK OF CIRCUIT COURT	310,391	287,981	275,636	241,973	241,973	261,229	8%	13%
TOTAL	\$ 2,170,676	\$ 2,189,103	\$ 2,086,185	\$ 1,985,439	\$ 1,876,509	\$ 2,034,415	2%	100%
STATE CATEGORICAL AID:								
OTHER CAT. AID & GRANTS	\$ 303,527	\$ 1,683,993	\$ 1,831,929	\$ 114,275	\$ 114,275	\$ 98,239	-14%	7%
COMPREHENSIVE SERVICES	370,657	-	522,202	444,769	444,769	237,741	-47%	18%
PUBLIC ASSIST/WELFARE ADMIN	788,023	-	931,773	1,209,954	1,209,954	978,818	-19%	74%
TOTAL	\$ 1,462,207	\$ 1,683,993	\$ 3,285,904	\$ 1,768,998	\$ 1,768,998	\$ 1,314,798	-26%	100%
FEDERAL CATEGORICAL AID:								
EMERGENCY SERVICES	\$ -	\$ 152,326	\$ -	\$ -	\$ -	\$ -	0%	0%
OTHER CATEGORICAL AID	-	36,978	129,599	-	-	111,720	0%	6%
PUBLIC ASSIST/WELFARE ADMIN	1,509,692	108,974	1,445,869	2,338,753	2,338,753	1,827,141	-22%	94%
TOTAL	\$ 1,509,692	\$ 298,278	\$ 1,575,468	\$ 2,338,753	\$ 2,338,753	\$ 1,938,861	-17%	100%
SCHOOL AID:								
REVENUE FROM THE STATE	\$ 28,391,544	\$ 30,322,420	\$ 26,549,213	\$ 25,171,384	\$ 25,171,384	\$ 25,836,490	3%	80%
REVENUE FROM FED GOVT	3,545,221	3,932,655	5,280,477	6,638,470	6,638,470	4,794,990	-28%	15%
OTHER	1,220,778	1,298,318	1,248,152	1,441,675	1,441,675	1,466,122	2%	5%
TOTAL	\$ 33,157,543	\$ 35,553,393	\$ 33,077,842	\$ 33,251,529	\$ 33,251,529	\$ 32,097,602	-3%	100%

Operating Expenditure

ISLE OF WIGHT COUNTY
FY 2011-12 GENERAL OPERATING BUDGET
SUMMARY BY DEPARTMENT

DEPARTMENT	FY 2011 Budget	FY 2011 Revised	FY 2012 Requested	FY 2012 Adopted	% Change	\$ Change
<u>General Government</u>						
Board of Supervisors	\$ 270,680	\$ 275,680	\$ 295,878	\$ 305,878	13%	\$ 35,198
County Administrator	495,643	495,643	501,485	501,485	1%	5,842
County Attorney	444,489	519,489	454,741	573,735	29%	129,246
Human Resources	142,430	141,430	212,512	206,611	45%	64,181
Commissioner of the Revenue	557,469	557,469	581,088	581,088	4%	23,619
Real Estate Assessment	26,824	26,824	321,600	16,600	-38%	(10,224)
Treasurer	544,972	545,372	567,451	567,451	4%	22,479
Budget and Finance	459,350	459,350	599,432	599,432	30%	140,082
Insurance	336,962	336,962	338,075	338,075	0%	1,113
Electoral Board/Registrar	203,336	203,336	245,804	245,804	21%	42,468
Information Technology/GIS Operations	677,987	680,187	709,371	709,371	5%	31,384
Communications	86,764	86,764	94,783	94,783	9%	8,019
Total General Government Administration	\$ 4,246,906	\$ 4,328,506	\$ 4,922,220	\$ 4,740,313	12%	\$ 493,407
<u>Judicial Administration</u>						
Circuit Court	\$ 34,445	\$ 34,445	\$ 77,041	\$ 77,041	124%	\$ 42,596
General District Court	7,050	7,050	6,325	6,325	-10%	(725)
Juvenile and Domestic Relations Court	10,790	10,790	10,790	10,790	0%	-
Fifth District Court Services Unit	155,560	155,560	155,560	155,560	0%	-
Clerk of the Circuit Court	406,496	406,496	428,526	408,526	0%	2,030
Commonwealth Attorney	471,952	471,952	488,465	488,465	3%	16,513
Total Judicial Administration	\$ 1,086,293	\$ 1,086,293	\$ 1,166,707	\$ 1,148,707	6%	\$ 60,414
<u>Public Safety</u>						
Sheriff	\$ 3,076,924	\$ 3,076,924	\$ 3,189,447	\$ 3,189,447	4%	\$ 112,523
Care and Confinement of Prisoners	421,250	421,250	637,988	637,988	51%	216,738
Emergency Services - Fire & Rescue	881,272	881,272	903,950	1,119,250	27%	237,978
Volunteer Fire Services	346,017	346,017	627,459	346,017	0%	-
Volunteer Rescue Services	314,932	315,932	642,397	303,932	-3%	(11,000)
Volunteer Fire/Rescue Station Services	31,500	31,500	59,826	59,826	90%	28,326
Inspections and Code Enforcement	519,548	519,548	479,749	466,201	-10%	(53,347)
Animal Control	245,616	255,616	249,722	249,722	2%	4,106
Emergency Management	7,502	7,502	8,302	8,302	11%	800
Comprehensive Community Corrections Program	8,579	8,579	8,579	8,579	0%	-
Total Public Safety	\$ 5,853,140	\$ 5,864,140	\$ 6,807,419	\$ 6,389,264	9%	\$ 536,124
<u>General Services</u>						
Administration	\$ 183,242	\$ 183,242	\$ 201,986	\$ 191,221	4%	\$ 7,979
Refuse Collection	760,137	810,137	831,802	811,802	7%	51,665
Refuse Disposal	3,176,000	3,081,000	2,850,000	2,850,000	-10%	(326,000)
Buildings and Grounds	1,358,900	1,469,425	1,565,448	1,565,448	15%	206,548
Transportation / Maintenance	41,000	41,000	41,000	41,000	0%	-
Maintenance of Roads	-	55,104	-	-	N/A	-
Roadway Beautification	3,100	3,100	3,100	3,100	0%	-
Engineering Division	437,820	442,820	532,727	532,727	22%	94,907
Generator Maintenance Contract	370,000	370,000	373,132	373,132	0%	3,132
DEQ Tank Cleanup	20,000	24,601	5,000	5,000	0%	(15,000)
Total General Services	\$ 6,350,199	\$ 6,480,429	\$ 6,404,195	\$ 6,373,430	0%	\$ 23,231
<u>Health & Welfare</u>						
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%	-
Independence 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	49,785	49,785	51,216	51,216	3%	1,431
Senior Services of Southeastern Virginia	30,000	30,000	44,913	33,413	11%	3,413

**ISLE OF WIGHT COUNTY
FY 2011-12 GENERAL OPERATING BUDGET
SUMMARY BY DEPARTMENT**

DEPARTMENT	FY 2011 Budget	FY 2011 Revised	FY 2012 Requested	FY 2012 Adopted	% Change	\$ Change
Surry Area Free Clinic	-	-	-	-	N/A	-
State/Local Hospitalization	-	-	-	-	N/A	-
STOP	7,051	7,051	7,051	-	-100%	(7,051)
Suffolk Shelter for the Homeless	8,000	8,000	15,000	8,000	0%	-
Victim Witness Program	15,540	15,540	15,540	15,540	0%	-
V-STOP Program	6,763	6,763	7,699	7,699	14%	936
Isle of Wight Christian Outreach	3,000	3,000	6,000	6,000	100%	3,000
Western Tidewater Community Services Board	160,272	160,272	160,272	160,272	0%	-
Western Tidewater Free Clinic	5,000	5,000	60,000	5,000	0%	-
Western Tidewater Health District	440,665	440,665	522,464	522,464	19%	81,799
Community Help In Progress (CHIP)	4,200	4,200	4,500	-	-100%	(4,200)
Total Health & Welfare	\$ 813,729	\$ 813,729	\$ 978,108	\$ 893,057	10%	\$ 79,328
<u>Parks, Recreation, and Cultural</u>						
Parks and Recreation - Operations	\$ 1,097,797	\$ 1,109,254	\$ 1,149,077	\$ 1,149,077	5%	\$ 51,280
Parks and Recreation - Programs	187,292	187,292	219,672	219,672	17%	32,380
Skating Rink	72,750	72,750	38,801	41,020	-44%	(31,730)
Historic Resources Division	219,759	219,322	213,680	213,680	-3%	(6,079)
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	583,661	583,661	571,713	571,713	-2%	(11,948)
Paul D. Camp Community College	6,175	6,175	12,156	6,175	0%	-
Total Parks, Recreation, and Cultural	\$ 2,173,434	\$ 2,189,454	\$ 2,211,099	\$ 2,207,337	2%	\$ 33,903
<u>Community Development</u>						
Planning and Zoning	\$ 842,210	\$ 842,210	\$ 781,247	\$ 781,247	-7%	\$ (60,963)
Economic Development	357,680	357,680	494,278	494,278	38%	136,598
Tourism	366,895	366,895	372,326	372,326	1%	5,431
Rural Conservation & Enhancement	19,000	19,000	19,000	19,000	0%	-
Cooperative Extension Service	57,630	57,630	74,823	74,823	30%	17,193
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	\$ 1,673,035	\$ 1,673,035	\$ 1,771,294	\$ 1,771,294	6%	\$ 98,259
<u>Non-departmental</u>						
Debt Service	\$ 2,858,474	\$ 2,998,474	\$ 2,569,427	\$ 2,779,263	-3%	\$ (79,211)
Non-departmental	176,991	176,991	172,412	185,712	5%	8,721
Annexation Settlement Payment	1,120,096	1,120,096	1,084,000	1,084,000	-3%	(36,096)
Total Non-Departmental	\$ 4,155,561	\$ 4,295,561	\$ 3,825,839	\$ 4,048,975	-3%	\$ (106,586)
<u>Transfers</u>						
County Fair	9,500	9,500	7,083	7,083	-25%	\$ (2,417)
E-911	704,735	704,735	711,712	711,712	1%	6,977
Comprehensive Services Act - State/Fed/Other	444,769	444,769	237,741	237,741	-47%	(207,028)
Local Contribution	301,844	301,844	438,996	438,996	45%	137,152
Section 8 - State/Federal/Other	101,421	101,421	111,720	111,720	10%	10,299
Local Contribution	57,735	57,735	49,184	49,184	-15%	(8,551)
Social Services - State/Federal/Other	3,447,286	3,447,286	2,805,959	2,805,959	-19%	(641,327)
Local Contribution	774,826	774,826	769,561	769,561	-1%	(5,265)
Schools - State/Federal/Other	33,251,529	33,131,529	32,097,602	32,097,602	-3%	(1,153,927)
Local Contribution	21,097,142	21,322,142	22,950,224	21,375,622	1%	278,480
Debt Service	4,408,858	4,408,858	4,388,545	4,388,545	0%	(20,313)
Schools - Capital	-	-	-	-	N/A	-
Capital Projects	4,189,500	4,189,500	-	-	-100%	(4,189,500)
Public Utilities	1,059,616	1,226,188	571,270	571,270	-46%	(488,346)
Industrial Development Authority	-	-	-	-	N/A	-
Total Transfers	\$ 69,848,761	\$ 70,120,333	\$ 65,139,597	\$ 63,564,995	-9%	\$ (6,283,766)
Reserves	\$ -	\$ -	\$ -	\$ 44,649	N/A	44,649
Total Reserves	\$ -	\$ -	\$ -	\$ 44,649	N/A	44,649
TOTAL:	\$ 96,201,058	\$ 96,851,479	\$ 93,226,478	\$ 91,180,021	-5%	\$ (5,021,037)

Special Revenue/Enterprise Funds

Summary

**ISLE OF WIGHT COUNTY
FY 2011-12 GENERAL OPERATING BUDGET**

MUSEUM GIFT SHOP

PROGRAM DESCRIPTION

Operated under the direction of the Tourism Department, the County provides for the sale of gift items for the promotion of the County Museum.

Revenue Summary:	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Revised	FY 2011 Expected	FY 2012 Requested	FY 2012 Adopted	% Change	% Total
Charges for Services Org #: 2200006										
418020 Gift Shop Sales	\$ 3,334	\$ 8,796	\$ 10,261	\$ 8,350	\$ 8,350	\$ 8,350	\$ 8,500	\$ 8,500	2%	100%
Miscellaneous Org #: 2200008										
418040 Gifts & Donations	-	-	7,950						N/A	0%
418060 Miscellaneous	321	3,868	-	1,650	1,650	1,650	-	-	-100%	0%
Non-Revenue Receipts Org #: 2200010										
497110 Transfer from General Fund	18,680	-	-	-	-	-	-	-	N/A	0%
TOTAL	\$ 22,335	\$ 12,664	\$ 18,211	\$ 10,000	10,000	\$ 10,000	\$ 8,500	\$ 8,500	-15%	100%

Expenditure Summary:	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Revised	FY 2011 Expected	FY 2012 Requested	FY 2012 Adopted	% Change	% Total
Org #: 22722000										
558060 Operating Expense	\$ 17,395	\$ 19,570	\$ 6,745	\$ 10,000	\$ 10,000	\$ 10,000	\$ 8,500	\$ 8,500	-15%	100%
TOTAL	\$ 17,395	\$ 19,570	\$ 6,745	\$ 10,000	\$ 10,000	\$ 10,000	\$ 8,500	\$ 8,500	-15%	100%

Fund Balance:	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Revised	FY 2011 Expected	FY 2012 Requested	FY 2012 Adopted
Beginning Fund Balance:	\$ 84,922	\$ 89,862	\$ 82,956	\$ 94,422	\$ 94,422	\$ 94,422	\$ 94,422	\$ 94,422
Net Income / (Loss):	4,940	(6,906)	11,466	-	-	-	-	-
Ending Fund Balance:	\$ 89,862	\$ 82,956	\$ 94,422	\$ 94,422	\$ 94,422	\$ 94,422	\$ 94,422	\$ 94,422

**ISLE OF WIGHT COUNTY
FY 2011-12 GENERAL OPERATING BUDGET**

E911 - EMERGENCY COMMUNICATIONS CENTER

Revenue Summary:	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2010 Actual	FY 2011 Adopted	FY 2011 Expected	FY 2012 Adopted	% Change	% Total
Other Local Taxes Org # 2400002									
412160 Fees Collected	\$ -	\$ 77,192	\$ -	\$ 70,348	\$ -	\$ 137,924	\$ 138,000	N/A	0%
State Grant Revenue Org: 2401524									
423000 E-911 Wireless Grant	124,187	100,903	78,000	71,157	84,000	82,707	69,000	-18%	7%
423000 PSAP Grant	22,128	26,271	-	-	-	-	-		
Miscellaneous Org#: 2400008									
418050 Miscellaneous	-	-	-	19,566	81,137	31,912	32,000	64%	
Non Revenue Receipts Org # 2400010									
497110 Gen. Fund Transfer In	611,582	705,817	580,000	681,243	540,000	540,000	572,000	6%	60%
497110 Gen. Fund Transfer In (67%)	47,845	-	187,415	-	110,372	110,372	93,607	-15%	10%
497998 E911 - Fund Balance	-	-	-	-	28,986	28,986	-	N/A	0%
Recovered Costs Org#: 2400008									
419010 Town of Smithfield (25%)	38,538	18,188	69,930	15,765	41,184	41,184	34,928	-100%	4%
Contribution of Comm Tax	-	-	-	-	-	-	-	N/A	0%
Cash Contribution	-	-	-	-	-	-	-	N/A	0%
419010 Town of Windsor (8%)	10,982	5,129	22,378	4,450	13,179	13,179	11,177	-100%	1%
Contribution of Comm Tax	-	-	-	-	-	-	-	N/A	0%
Cash Contribution	-	-	-	-	-	-	-	N/A	0%
TOTAL	\$ 853,262	933,500	\$ 937,723	\$ 862,529	\$ 898,858	\$ 986,264	\$ 950,712	10%	82%

Expenditure Summary:	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2010 Actual	FY 2011 Adopted	FY 2011 Expected	FY 2012 Adopted	% Change	% Total
Org # 24356000									
511000 Salaries and Wages	\$ 439,545	\$ 384,390	\$ 472,983	\$ 405,567	\$ 422,358	\$ 416,918	\$ 416,918	3%	44%
513000 Part-Time Salaries	16,964	50,186	15,000	47,775	40,000	40,000	40,000	-16%	4%
512000 Overtime Compensation	14,800	11,750	15,000	10,100	21,500	21,500	21,500	113%	2%
521000 Fica/Medicare	35,353	33,434	38,478	34,223	37,015	37,015	36,599	7%	4%
522100 VRS - Retirement	40,969	55,637	57,799	54,179	63,570	63,570	59,244	9%	6%
523000 Hospital/Medical Plan	51,230	51,819	68,953	60,396	80,573	80,573	81,339	35%	9%
523100 Dental Insurance	2,979	3,026	4,112	3,808	5,029	5,029	4,169	9%	0%
524000 Group Life Insurance	3,807	3,747	3,878	2,668	3,878	3,878	1,168	-56%	0%
527100 Worker's Compensation	713	1,265	750	815	1,253	1,253	1,255	54%	0%
528100 Deferred Comp Plan	1,036	1,363	1,607	1,358	1,680	1,680	1,260	-7%	0%
531700 Professional Services (GIS)	-	642	1,500	1,400	1,000	1,000	1,000	-29%	0%
533100 Equipment Repairs & Mnce.	48,285	81,836	148,648	114,045	121,000	121,000	121,000	6%	13%
552100 Postage	35	99	200	20	100	100	75	279%	0%
552300 Telephone	2,734	6,378	5,000	9,178	4,360	4,360	4,000	-56%	0%
554100 Equipment Rental	19,051	18,708	18,800	18,918	19,170	19,170	20,000	8%	2%
554200 Property Rental	-	660	660	660	660	660	660	0%	0%
555010 Travel & Training	11,914	5,444	4,225	4,641	3,707	3,707	4,500	-3%	0%
558060 Operating Expenses	54,619	35,414	60,680	37,679	39,100	39,100	40,000	6%	4%
558100 Dues & Subscriptions	1,491	1,251	292	440	459	459	625	42%	0%
560010 Office Supplies	2,861	2,127	2,500	2,307	2,400	2,400	2,300	0%	0%
560080 Motor Fuel, Lube & Repairs	182	8	150	-	100	100	100	N/A	0%
560110 Uniforms	2,102	1,355	4,400	-	-	-	-	N/A	0%
580100 Equipment	12,321	4,269	2,500	4,329	960	960	93,000	2048%	10%
591000 Principal Expense	58,494	55,724	9,551	9,551	-	-	-	-100%	0%
592000 Interest Expense	4,117	1,927	57	58	-	-	-	-100%	0%
TOTAL	\$ 825,602	\$ 812,459	\$ 937,723	\$ 824,113	\$ 889,872	\$ 864,432	\$ 950,712	15%	100%

Capital Projects:	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2011 Actual	FY 2011 Adopted	FY 2011 Expected	FY 2012 Adopted	% Change	% Total
Org # 24941000									
580100 Capital Projects	\$ 101,605	\$ 12,583	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
TOTAL	\$ 101,605	\$ 12,583	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	0%
GRAND TOTAL:	\$ 927,207	\$ 825,042	\$ 937,723	\$ 824,113	\$ 869,872	\$ 864,432	\$ 950,712	15%	100%

**ISLE OF WIGHT COUNTY
FY 2011-12 GENERAL OPERATING BUDGET**

COUNTY FAIR FUND

Revenue Summary:	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Revised	FY 2011 Expected	FY 2012 Requested	FY 2012 Adopted	% Change	% Total
Revenue from Use Org: 2300005										
415023 Space Rent-Concessions	\$ -	\$ 5,955	\$ 6,550	\$ 6,600	\$ 6,600	\$ 6,600	\$ 6,600	\$ 6,600	0%	3%
415025 Space Rent-Arts& Crafts	-	2,627	1,740	1,500	1,500	1,500	2,500	2,500	67%	1%
415026 Space Rent-Commercial	2,964	4,949	5,944	7,000	7,000	7,000	7,000	7,000	0%	3%
415027 Space Rent-Non-profit	-	-	315	500	500	500	500	500	0%	0%
415022 Equipment Rental	-	-	387	300	300	300	30	30	-90%	0%
Charges for Services Org: 2300006										
416723 Womanless Pageant	4,054	-	-	-	-	-	-	-	N/A	0%
416724 Fair Cookbook	910	580	-	-	-	-	-	-	N/A	0%
416726 Midway Commissions	478	11,043	15,499	18,000	18,000	18,000	25,000	25,000	39%	10%
416727 Competition Fees	1,145	1,140	1,049	1,250	1,250	1,250	1,500	1,500	20%	1%
416728 Pageant Fees	12,747	13,096	13,170	14,000	14,000	14,000	18,298	18,298	31%	7%
416732 Sales - Soft Drink	-	2,716	5,712	6,000	6,000	6,000	9,000	9,000	50%	4%
416734 Sales - Beer	920	17,330	21,799	23,000	23,000	23,000	34,000	34,000	48%	13%
416736 Sales - Ice	-	2,716	-	-	-	-	2,700	2,700	N/A	1%
416738 Sales - Admissions	6,029	67,788	85,443	100,000	100,000	100,000	115,000	115,000	15%	45%
416740 Advance Ticket Commissions	-	48	36	-	-	-	-	-	N/A	0%
416742 Ticket Commissions	-	-	-	-	-	-	-	-	N/A	0%
Miscellaneous Org#: 2300008										
418040 Donations	-	-	-	-	-	-	-	-	N/A	0%
418060 Miscellaneous	6,000	-	-	-	-	-	-	-	N/A	0%
418400 Corporate Sponsors	-	23,400	29,900	30,000	30,000	30,000	25,000	25,000	-17%	10%
418500 Other Sponsors / Donations	-	-	-	-	-	-	-	-	N/A	0%
Non Revenue Receipts Org#: 2300010										
497110 Transfer from General Fund	14,345	95,275	10,000	7,580	7,580	7,580	7,083	7,083	-7%	3%
TOTAL	\$ 49,592	\$ 248,663	\$ 197,543	\$ 215,730	\$ 215,730	\$ 215,730	\$ 254,211	\$ 254,211	18%	100%

Expenditure Summary:	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Revised	FY 2011 Expected	FY 2012 Requested	FY 2012 Adopted	% Change	% Total
Org #: 23717000										
519000 Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	0%
531700 Professional Services	1,550	33,470	-	-	-	-	-	-	N/A	0%
536000 Advertising	15,312	17,687	-	-	-	-	-	-	N/A	0%
536500 Marketing	-	-	4,396	12,350	12,350	12,350	15,000	15,000	21%	6%
551000 Utilities	90	-	-	-	-	-	-	-	N/A	0%
552100 Postage	-	-	46	100	100	100	100	100	0%	0%
552300 Telephone	-	-	-	-	-	-	-	-	N/A	0%
553000 Event Insurance	-	-	-	-	-	-	-	-	N/A	0%
554100 Equipment Rental	7,498	37,967	40,479	42,100	42,100	42,100	42,100	42,100	0%	17%
555010 Travel & Training	3,323	827	2,224	2,500	2,500	2,500	6,151	6,151	146%	2%
558060 Operating Expense	19,989	160,488	22,667	24,100	24,100	24,100	40,000	40,000	66%	16%
558100 Dues & Subscriptions	146	185	125	200	200	200	200	200	0%	0%
560010 Office Supplies	-	884	702	1,000	1,000	1,000	1,000	1,000	0%	0%
567200 Pageant Expense	13,489	16,669	15,109	13,650	13,650	13,650	16,935	16,935	24%	7%
567202 Entertainment	-	-	90,501	89,975	89,975	89,975	108,250	108,250	20%	43%
567203 Concessions	-	-	11,711	11,975	11,975	11,975	11,975	11,975	0%	5%
567204 4-H Awards	-	-	-	2,000	2,000	2,000	3,000	3,000	50%	1%
567205 Sponsorship Books	-	-	1,114	3,000	3,000	3,000	1,500	1,500	-50%	1%
580100 Equipment / Machinery	-	4,650	-	-	-	-	-	-	N/A	0%
593000 Prepays & Deposits	-	-	13,254	-	-	-	8,000	8,000	N/A	3%
567230 Womanless Pageant	1,100	-	-	-	-	-	-	-	N/A	0%
598000 Contingency	-	-	-	12,780	12,780	12,780	-	-	-100%	0%
TOTAL	\$ 62,496	\$ 272,827	\$ 202,326	\$ 215,730	\$ 215,730	\$ 215,730	\$ 254,211	\$ 254,211	18%	100%

Fund Balance:	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Revised	FY 2011 Expected	FY 2012 Requested	FY 2012 Adopted
Beginning Fund Balance:	\$ (73,022)	\$ (85,926)	\$ (110,090)	\$ (114,872)	\$ (114,872)	\$ (114,872)	\$ (114,872)	\$ (114,872)
Net Income / (Loss):	(12,904)	(24,164)	(4,782)	-	-	-	-	-
Ending Fund Balance:	\$ (85,926)	\$ (110,090)	\$ (114,872)	\$ (114,872)	\$ (114,872)	\$ (114,872)	\$ (114,872)	\$ (114,872)

NOTE: The above represents the fair budget on a fiscal year basis. Actual profit/loss calculations are kept by calendar year activity.

**ISLE OF WIGHT COUNTY
 FY 2011-12 GENERAL OPERATING BUDGET
 COMPREHENSIVE SERVICES**

PROGRAM DESCRIPTION

The Comprehensive Services Act involves various agencies working together, with Local and State funding to provide services to the County's "at-risk" youth.

Org Object	Description	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2010 Actual	FY 2011 Budget	FY 2011 Expected	FY 2012 Requested	FY 2012 Adopted	% Change	% Total
597260	State/ Federal/ Other	\$ 370,657	\$ 445,540	\$ 422,100	\$ 522,202	\$ 444,769	\$ 444,769	\$ 237,741	\$ 237,741	-47%	35%
597260	Local	249,238	288,334	247,900	287,494	301,844	301,844	438,996	438,996	45%	65%
	TOTAL	\$ 619,895	\$ 733,874	\$ 670,000	\$ 809,695	\$ 746,613	\$ 746,613	\$ 676,737	\$ 676,737	-9%	100%

**ISLE OF WIGHT COUNTY
FY 2011-12 GENERAL OPERATING BUDGET**

SECTION 8 HOUSING DEPARTMENT

Revenue Summary:	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Revised	FY 2011 Expected	FY 2012 Requested	FY 2012 Adopted	% Change	% Total
Recovered Costs # 2700008										
418080 Section 8 Revenue	\$ 150,257	\$ 158,631	\$ 125,220	\$ 101,421	\$ 101,421	\$ 101,421	\$ 111,720	\$ 111,720	10%	69%
Non Revenue Receipts Org#: 2700010										
497110 Transfer from General Fund	42,603	45,712	66,259	57,735	57,735	57,735	49,184	49,184	-15%	31%
TOTAL	\$ 192,860	\$ 204,343	\$ 191,479	\$ 159,156	\$ 159,156	\$ 159,156	\$ 160,904	\$ 160,904	1%	100%

Expenditure Summary:	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Revised	FY 2011 Expected	FY 2012 Requested	FY 2012 Adopted	% Change	% Total
Org # 27536000										
511000 Salaries and Wages	\$ 144,577	\$ 155,262	\$ 148,209	\$ 119,186	\$ 119,186	\$ 119,186	\$ 119,186	\$ 119,186	0%	74%
521000 FICA/Medicare	10,882	11,355	10,622	9,118	9,118	9,118	9,118	9,118	0%	6%
522100 VRS - Retirement	15,471	18,973	17,253	14,565	14,565	14,565	16,937	16,937	16%	11%
523000 Hospital/Medical Plan	9,886	10,321	8,768	6,311	6,311	6,311	8,499	8,499	35%	5%
523100 Dental Insurance	593	615	528	384	384	384	420	420	9%	0%
524000 Group Life Insurance	1,438	1,273	880	942	942	942	334	334	-65%	0%
527100 Worker's Compensation	212	1,090	989	1,090	1,090	1,090	-	-	-100%	0%
527100 Deferred Comp	840	840	782	840	840	840	840	840	0%	1%
528100 Professional Services	900	-	-	-	-	-	-	-	N/A	0%
552100 Postage	2,080	1,605	1,346	2,000	2,000	2,000	1,800	1,800	-10%	1%
553050 Motor Vehicle Insurance	504	519	498	520	520	520	520	520	0%	0%
554100 Equipment Rental	-	-	-	-	-	-	-	-	N/A	0%
555010 Travel & Training	2,345	553	-	2,000	1,915	1,915	1,000	1,000	-48%	1%
560010 Office Supplies	2,442	1,668	1,507	1,950	1,950	1,950	2,000	2,000	3%	1%
560080 Motor Fuel, Lube & Repairs	128	268	96	250	250	250	250	250	0%	0%
580100 Equipment / Machinery	562	-	-	-	-	-	-	-	N/A	0%
580300 Vehicles	-	-	-	-	-	-	-	-	N/A	0%
TOTAL	\$ 192,860	\$ 204,343	\$ 191,479	\$ 159,156	\$ 159,071	\$ 159,071	\$ 160,904	\$ 160,904	1%	100%

Personnel Summary			FY 2011 Budget		FY 2012 Budget
Grade	Job Class / Position	FTE		FTE	
20	Section 8 Housing Director	1.0	\$ 54,233	1.0	\$ 54,233
11	FSS/Homeownership Coordinator	1.0	38,715	1.0	38,715
8	Homeownership Program Assistant	1.0	26,238	1.0	26,238
	Total	3.0	\$ 119,186	3.0	\$ 119,186

**ISLE OF WIGHT COUNTY
FY 2011-12 GENERAL OPERATING BUDGET**

SOCIAL SERVICES

PROGRAM DESCRIPTIONS

The Isle of Wight County Department of Social Services is one (1) of one hundred twenty-four (124) local agencies that provides State and Federally Mandated Benefit and Service programs directly to the citizens within the community. All benefit programs and most service programs are available based on a number of established criteria, such as no or low income; however, a few service programs, such as Child Protective Services, Adult Protective Services, Adoptions, Court Services and Information and Referrals are universally accessible, regardless of income. A number of grant allocations are available during the fiscal year to assist with the provision of related social services programs to County citizens.

GOALS AND OBJECTIVES

- * Create an environment for people to become and remain self-sufficient.
- * Increase community ability to assume greater ownership and responsibility for human services.
- * Protect Isle of Wight County citizens in at-risk situations from neglect, abuse, and exploitation.
- * Promote prevention services to support the development of healthy families and individuals.

		FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Revised	FY 2011 Expected	FY 2012 Requested	FY 2012 Adopted	% Change	% Total
597410	State/ Federal/ Other	\$ 2,297,715	\$ 2,978,986	\$ 2,482,071	\$ 3,447,286	\$ 3,447,286	\$ 3,447,286	\$ 2,805,959	\$ 2,805,959	-19%	78%
597410	Local	961,357	868,532	540,895	774,826	774,826	774,826	769,561	769,561	-1%	22%
	TOTAL	\$ 3,259,072	\$ 3,847,518	\$ 3,022,966	\$ 4,222,112	\$ 4,222,112	\$ 4,222,112	\$ 3,575,520	\$ 3,575,520	-15%	100%

**ISLE OF WIGHT COUNTY
FY 2011-12 GENERAL OPERATING BUDGET**

PUBLIC UTILITIES FUND

REVENUE

Revenue Summary:	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Expected	FY 2012 Requested	FY 2012 Adopted	% Change	% Total
Permits, Fees & Licenses Org #: 5100003									
413332 Water Connection Fees	\$ 301,923	\$ 233,700	\$ 291,096	\$ 287,200	\$ 287,200	\$ 568,600	\$ 568,600	98%	13%
413334 New Account Fee	6,820	6,700	9,798	7,000	7,000	7,000	7,000	0%	0%
413336 Administration Fee	4,362	935	212	1,000	1,000	1,000	1,000	0%	0%
413338 Sewage Connection Fees	265,382	303,838	270,747	301,215	301,215	465,600	465,600	55%	11%
413346 Disconnect/Reconnect Fees	6,360	16,000	26,498	15,000	15,000	15,000	15,000	0%	0%
Revenue from Use Org #: 5100005									
415021 Property Rental	-	72,451	24,151	24,150	24,150	24,150	24,150	0%	0%
Charges for Services Org #:5100006									
413315 Inspection Fee	-	-	-	-	-	-	-	N/A	0%
415011 Interest Revenue	-	-	8,631	-	-	-	-	-	-
416060 Late Fee	4,213	5,270	35,270	5,000	5,000	10,000	10,000	100%	0%
416065 Sewage Collection	638,862	726,187	859,882	941,682	941,682	977,747	977,747	4%	23%
416075 Sewage Treatment Fees	92,102	85,284	65,001	75,000	75,000	50,364	50,364	-33%	1%
418055 Sale of Water	997,588	1,171,573	1,506,092	1,516,761	1,516,761	1,643,411	1,643,411	8%	38%
Miscellaneous Org #: 5100008									
418060 Miscellaneous	2,123	2,329	205,264	-	-	-	-	N/A	0%
441410 Proceeds from Bonds	2,616,076	-	(3,292)	-	-	-	-	-100%	0%
Federal Grant Revenue Org #: 5100030									
433000 Fed. Grant-Flouride Compliance	-	-	-	-	-	-	-	N/A	0%
Non Revenue Receipts Org #: 5100010									
497998 Transfer from Designated FB	-	-	-	704,389	704,389	-	-	-	-
497999 Unreserved Fund Balance - PU	-	-	-	3,153,625	3,153,625	-	-	-100%	0%
497110 General Fund Transfer In	435,138	(3,830,585)	-	1,224,588	1,224,588	571,270	571,270	N/A	13%
497310 Transfer From Capital Projects	-	2,569,517	1,928,296	-	-	-	-	N/A	0%
497320 Transfer From CDBG	-	50,765	-	-	-	-	-	N/A	0%
TOTAL	\$ 5,370,949	\$ 1,413,963	\$ 5,227,647	\$ 8,256,609	\$ 8,256,610	\$ 4,334,142	\$ 4,334,142	-48%	99%

ADMINISTRATION

Expenditure Summary:	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Expected	FY 2012 Requested	FY 2012 Adopted	% Change	% Total
Org #: 51451000									
511000 Salaries and Wages	\$ 177,677	\$ 200,928	\$ 213,231	\$ 224,992	\$ 224,992	\$ 221,766	\$ 221,766	-1%	21%
512000 Overtime Compensation	395	348	836	-	-	-	-	N/A	0%
513000 Part time Salaries	3,608	485	11,880	15,000	15,000	16,600	16,600	11%	1%
521000 Fica/Medicare	13,875	13,376	16,687	18,303	18,303	18,235	18,235	0%	2%
522100 VRS - Retirement	18,446	21,946	26,057	31,854	31,854	31,513	31,513	-1%	3%
523000 Hospital/Medical Plan	24,168	19,636	23,390	24,307	24,307	33,202	33,202	37%	2%
523100 Dental Insurance	1,698	1,217	1,512	1,567	1,567	1,713	1,713	9%	0%
524000 Group Life Insurance	1,807	1,473	1,303	621	621	621	621	0%	0%
527100 Worker's Compensation	2,593	1,363	2,295	3,500	3,500	800	800	-77%	0%
528100 Deferred Comp Plan	1,478	1,819	1,600	1,680	1,680	1,680	1,680	0%	0%
531700 Professional Services	61,900	62,036	8,745	8,000	8,000	8,000	8,000	0%	0%
533100 Equipment Repairs & Mnce.	-	16	-	-	-	-	-	N/A	0%
536000 Advertising	247	-	262	800	800	800	800	0%	0%
536600 Contracted Services	5,172	5,450	9,317	10,000	10,000	10,000	10,000	0%	0%
552100 Postage	9,489	12,416	11,999	10,500	10,500	16,000	16,000	52%	1%
552300 Telephone	2,480	3,784	4,266	3,200	3,200	4,200	4,200	31%	0%
553040 Insurance & Bonds	16,082	14,842	15,745	16,500	16,500	16,500	16,500	0%	2%
554100 Equipment Rental	(81)	893	975	975	975	975	975	0%	0%
555010 Travel & Training	2,193	1,302	4,484	2,400	2,400	2,400	2,400	0%	0%
558010 Uncollectible Accounts Expense	-	-	-	3,055	3,055	3,055	3,055	0%	0%
558060 Operating Expense	5,116	4,054	4,754	5,800	5,800	11,100	11,100	91%	1%
558100 Dues & Subscriptions	5,675	4,770	7,052	8,000	8,000	8,000	8,000	0%	0%
560010 Office Supplies	642	7,565	8,254	10,000	10,000	11,000	11,000	10%	1%
560080 Motor, Fuel, Lube & Repairs	1,090	1,469	2,219	4,100	4,100	4,100	4,100	0%	0%
560110 Uniforms	-	-	-	650	650	250	250	-62%	0%
580100 Equipment	-	361	-	-	-	12,500	12,500	N/A	1%
580300 Vehicle	-	-	-	-	-	-	-	N/A	0%
589000 Depreciation Expense	-	20,523	22,897	-	-	-	-	N/A	0%
591000 Bond Principal	713,372	-	(148,475)	730,125	730,125	673,238	673,238	-8%	31%
592000 Bond Interest	278,720	350,237	778,917	939,678	939,678	1,043,577	1,043,577	11%	48%
592700 Amort. Of Deferred Charges	-	102,840	63,139	-	-	-	-	N/A	0%
598000 Contingency	-	-	270,000	-	-	-	-	N/A	0%
General Fund Repayment	-	-	-	-	-	-	-	N/A	0%
TOTAL	\$ 1,348,842	\$ 855,151	\$ 1,363,341	\$ 2,075,607	\$ 2,075,607	\$ 2,151,825	\$ 2,151,825	4%	100%

**ISLE OF WIGHT COUNTY
FY 2011-12 GENERAL OPERATING BUDGET**

PUBLIC UTILITIES FUND

ADMINISTRATION

Personnel Summary			FY 2011		FY 2012
Grade	Job Class / Position	FTE	Budget	FTE	Budget
29	General Services Director	0.5	\$ 44,500	0.5	\$ 44,500
28	Asst Director General Services	0.5	42,500	0.5	42,500
21	Operations Manager	1.0	51,539	1.0	51,540
9	Sr. Utilities Acct. Technician	1.0	27,501	1.0	27,501
7	Utilities Account Technician	1.0	29,230	1.0	26,001
6	Secretary	1.0	29,722	1.0	29,724
Total		5.0	\$ 224,992	5.0	\$ 221,766

WATER

Expenditure Summary:	FY 2008	FY 2009	FY 2010	FY 2011	FY 2011	FY 2012	FY 2012	%	%
	Actual	Actual	Actual	Budget	Expected	Requested	Adopted	Change	Total
Org #: 51452000									
511000 Salaries and Wages	\$ 123,029	\$ 99,258	\$ 138,732	\$ 154,685	\$ 154,685	\$ 154,187	\$ 154,187	0%	10%
512000 Overtime Compensation	10,070	6,173	4,178	15,000	15,000	15,000	15,000	0%	1%
521000 Fica/Medicare	9,846	7,539	10,530	12,943	12,943	12,943	12,943	0%	1%
522100 VRS - Retirement	13,440	12,130	16,956	21,909	21,909	21,910	21,910	0%	1%
523000 Hospital/Medical Plan	21,474	20,057	23,807	24,070	24,070	32,672	32,672	36%	2%
523100 Dental Insurance	1,527	1,386	1,509	1,511	1,511	1,652	1,652	9%	0%
524000 Group Life Insurance	1,249	814	791	432	432	432	432	0%	0%
527100 Worker's Compensation	4,077	2,179	4,156	2,500	2,500	4,500	4,500	80%	0%
528100 Deferred Comp Plan	1,088	845	489	420	420	420	420	0%	0%
533100 Equipment Repairs & Mnce.	142,209	26,002	49,433	58,300	58,300	60,000	60,000	3%	4%
536600 Contracted Services	77,912	38,264	43,771	40,000	4,000	70,000	70,000	75%	3%
539300 Bulk Water Purchases	810,032	873,588	983,698	1,119,038	1,119,038	1,119,038	1,119,038	0%	66%
551000 Utilities	18,180	21,454	18,235	19,000	19,000	19,000	19,000	0%	1%
552300 Telephone	1,845	1,198	1,181	1,790	1,790	1,790	1,790	0%	0%
555010 Travel & Training	95	-	785	1,500	1,500	1,500	1,500	0%	0%
558100 Dues & Subscriptions	81,643	81,960	75,000	84,161	84,161	84,161	84,161	0%	5%
560080 Motor, Fuel, Lube & Repairs	16,438	15,273	21,361	20,000	20,000	29,000	29,000	45%	2%
560110 Uniforms	1,133	1,284	2,690	2,300	2,300	2,250	2,250	-2%	0%
580100 Equipment	865	900	1,891	4,850	4,850	4,850	4,850	0%	0%
580300 Vehicle Fleet	-	-	305	-	-	-	-	N/A	0%
589000 Depreciation Expense	-	405,361	425,234	-	-	-	-	N/A	0%
598000 Contingency	-	-	-	-	-	-	-	N/A	0%
TOTAL	\$ 1,338,152	\$ 1,615,665	\$ 1,824,732	\$ 1,584,409	\$ 1,548,409	\$ 1,635,305	\$ 1,635,305	3%	96%

Personnel Summary			FY 2011		FY 2012
Grade	Job Class / Position	FTE	Budget	FTE	Budget
11	Water Quality Technician	1.0	\$ 30,135	1.0	\$ 30,135
7	Preventative Maintenance	1.0	24,792	1.0	24,792
10	Utilities System Mechanic	1.0	41,300	1.0	41,300
7	Utilities System Worker	2.0	57,958	2.0	57,960
Total		5.0	\$ 154,185	5.0	\$ 154,187

**ISLE OF WIGHT COUNTY
FY 2011-12 GENERAL OPERATING BUDGET**

PUBLIC UTILITIES FUND

SEWER

Expenditure Summary:	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Budget	FY 2011 Expected	FY 2012 Requested	FY 2012 Adopted	% Change	% Total
Org #: 51454000									
511000 Salaries and Wages	\$ 93,703	\$ 94,865	\$ 118,002	\$ 119,263	\$ 119,263	\$ 119,264	\$ 119,264	0%	21%
512000 Overtime Compensation	13,994	19,409	11,467	20,000	20,000	20,000	20,000	0%	5%
521000 Fica/Medicare	7,608	8,060	8,953	10,654	10,654	10,654	10,654	0%	2%
522100 VRS - Retirement	9,944	11,544	14,574	16,947	16,947	16,948	16,948	0%	3%
523000 Hospital/Medical Plan	20,175	21,487	30,402	30,674	30,674	39,655	39,655	29%	5%
523100 Dental Insurance	1,498	1,602	2,307	2,143	2,143	2,247	2,247	5%	0%
524000 Group Life Insurance	924	775	707	334	334	334	334	0%	0%
527100 Worker's Compensation	4,533	2,346	4,028	3,500	3,500	3,700	3,700	6%	1%
528100 Deferred Comp Plan	50	415	421	420	420	840	840	100%	0%
533100 Equipment Repairs & Mtnc.	84,194	56,511	57,812	85,000	85,000	85,000	85,000	0%	15%
536600 Contracted Services	1,392	34,660	35,624	95,441	95,441	105,000	105,000	10%	4%
539200 Sewage Treatment	68,865	102,151	120,258	83,000	83,000	55,000	55,000	-34%	25%
551000 Utilities	56,595	57,590	48,596	50,000	50,000	50,000	50,000	0%	8%
552300 Telephone	1,684	1,422	1,459	2,070	2,070	2,070	2,070	0%	0%
555010 Travel & Training	13	810	-	1,000	1,000	1,000	1,000	0%	0%
558060 Operating Expense	-	-	-	-	-	-	-	N/A	0%
560080 Motor, Fuel, Lube & Repairs	22,179	21,974	20,232	22,000	22,000	30,000	30,000	36%	5%
560110 Uniforms	1,054	1,484	1,659	1,700	1,700	2,300	2,300	35%	0%
580100 Equipment	267	-	-	12,559	12,559	3,000	3,000	-76%	1%
580300 Vehicle Fleet	-	-	10	-	-	-	-	N/A	0%
589000 Depreciation Expense	-	386,295	436,083	-	-	-	-	N/A	0%
598000 Contingency	-	-	-	-	-	-	-	N/A	0%
TOTAL	\$ 388,672	\$ 823,400	\$ 912,593	\$ 556,705	\$ 556,705	\$ 547,012	\$ 547,012	-2%	100%

Personnel Summary			FY 2011 Budget		FY 2012 Budget
Grade	Job Class / Position	FTE		FTE	
11	Pump Station Mechanic	2.0	\$ 65,695	2.0	\$ 65,696
7	Preventative Maintenance	1.0	24,792	1.0	24,792
7	Utilities System Worker	1.0	28,776	1.0	28,776
	Total	4.0	\$ 119,263	4.0	\$ 119,264

Capital Budget

**ISLE OF WIGHT COUNTY
FY 2011-12 CAPITAL BUDGET
REVENUE AND EXPENDITURE SUMMARY**

REVENUE:	County	Public Utility	Total	% Total
General Operating Revenues (A)	\$ 75,000	\$ -	\$ 75,000	1%
General Fund Balance	-	-	-	0%
Bonded Debt	4,100,000	6,600,000	10,700,000	99%
Grants/Donations	-	-	-	0%
TOTAL	\$ 4,175,000	\$ 6,600,000	\$ 10,775,000	100%
 EXPENDITURE:				
Space Needs				
Smithfield YMCA -Swimming Pool Expansion (10 year Contribution)	\$ 25,000	\$ -	\$ 25,000	0.2%
American Red Cross - Building Campaign (5 year Commitment)	50,000	-	50,000	0.5%
Total Space Needs	\$ 75,000	\$ -	\$ 75,000	0.7%
Fire / Rescue/Public Safety				
Carrsville Vol Fire Dept	\$ 500,000	\$ -	\$ 500,000	4.6%
Rushmere Vol. Fire Dept	50,000	-	50,000	0.5%
Windsor Vol Fire Dept	300,000	-	300,000	2.8%
Isle of Wight Vol Rescue Squad Bldg Renovation	2,000,000	-	2,000,000	18.6%
Windsor Vol Rescue Squad	150,000	-	150,000	1.4%
Total Fire / Rescue/Public Safety	\$ 3,000,000	\$ -	\$ 3,000,000	27.8%
Economic Development				
STH Intermodel Park	\$ 1,100,000	-	\$ 1,100,000	10.2%
Public Utilities				
Route 460 Storage Pump Station	\$ -	\$ 100,000	\$ 100,000	0.9%
Private Water Sources	-	1,100,000	1,100,000	10.2%
Future Water Source	-	3,100,000	3,100,000	28.8%
Western Branch Pump Station	-	750,000	750,000	7.0%
Western Branch Pipeline	-	1,300,000	1,300,000	12.1%
Zuni Pump Station Replacement	-	250,000	250,000	2.3%
Total Public Utilities	\$ -	\$ 6,600,000	\$ 6,600,000	61.3%
Grand Total Capital Projects	\$ 4,175,000	\$ 6,600,000	\$ 10,775,000	100.0%

(A) Prior Board of Supervisors 10 year contribution and building campaign commitment, reaffirmed and adopted FY2011-12.