

# Isle of Wight County, Virginia



FY 2013-14 Adopted General  
Operating Budget  
Short Form

**Isle of Wight County**  
**FY 2013-14**  
**Adopted General Operating Budget**  
**Short Form**  
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**ISLE OF WIGHT COUNTY  
FY 2013-14 GENERAL OPERATING BUDGET**

**REVENUE AND EXPENDITURE SUMMARY**

	FY 2013 Adopted Budget	FY 2014 Proposed Budget	Increase/ (Decrease)	Percentage Increase/ (Decrease) Over FY 2013	Percentage Of Each Over Category To Total
<b>REVENUE:</b>					
Local Sources	\$ 52,454,047	\$ 54,594,101	\$ 2,140,054	4.1%	56.7%
State Sources	34,607,056	34,512,953	(94,103)	-0.3%	35.8%
Federal Sources	5,919,371	6,279,541	360,170	6.1%	6.5%
Other Funds	1,180,151	926,021	(254,130)	-21.5%	1.0%
Bonds	-	-	-	0.0%	0.0%
Fund Balance	300,000	-	(300,000)	0.0%	0.0%
<b>TOTAL REVENUE</b>	<b>\$ 94,460,625</b>	<b>\$ 96,312,616</b>	<b>\$ 1,851,991</b>	<b>2.0%</b>	<b>100.0%</b>
<b>EXPENDITURES:</b>					
General Government	\$ 5,159,023	\$ 5,053,799	\$ (105,224)	-2.0%	5.2%
Judicial Administration	1,192,871	1,234,473	41,602	3.5%	1.3%
Public Safety	8,293,856	8,892,922	599,066	7.2%	9.2%
General Services	5,989,331	5,799,310	(190,021)	-3.2%	6.0%
Health & Welfare	880,161	907,934	27,773	3.2%	0.9%
Education	59,012,339	55,000,378	(4,011,961)	-6.8%	57.1%
Parks, Recreation and Cultural	2,442,239	2,336,493	(105,746)	-4.3%	2.4%
Community Development	1,781,569	1,756,801	(24,768)	-1.4%	1.8%
Other Uses:					
Non Departmental	283,127	489,473	206,346	72.9%	0.5%
Annexation Agreement	238,835	530,000	291,165	121.9%	0.6%
Debt Service	2,569,427	6,228,559	3,659,132	142.4%	6.5%
Transfers	6,463,458	8,082,474	1,619,016	25.0%	8.4%
Reserves	154,389	-	(154,389)	0.0%	0.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 94,460,625</b>	<b>\$ 96,312,616</b>	<b>\$ 1,851,991</b>	<b>2.0%</b>	<b>100.0%</b>
<b>EXCESS OF REVENUES (DEFICIENCY) OVER EXPENDITURES</b>					

**ISLE OF WIGHT COUNTY  
FY 2013-14 GENERAL OPERATING BUDGET**

**REVENUE**

REVENUE SUMMARY	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted	2014 Proposed	% Change	% Total
GENERAL PROPERTY TAXES	\$ 38,385,087	\$ 37,864,858	\$ 38,024,532	\$ 41,262,539	\$ 44,618,929	8%	46%
OTHER LOCAL TAXES	5,827,798	6,322,650	6,200,599	6,872,000	7,204,287	5%	7%
PERMITS, PRIVILEGE FEES	407,410	443,308	380,303	275,500	365,764	33%	0%
FINES AND FORFEITURES	60,345	75,813	85,598	61,000	61,000	0%	0%
REVENUE FROM USE OF MONEY	61,938	110,361	35,841	23,000	83,506	263%	0%
REVENUE FROM USE OF PROPERTY	93,274	51,689	949,501	30,000	80,000	167%	0%
CHARGES FOR SERVICES	923,440	870,057	1,039,717	899,389	1,058,376	18%	1%
MISCELLANEOUS REVENUE	821,581	14,913,400	1,485,367	3,030,619	1,459,739	-52%	2%
NON-CATEGORICAL AID	5,159,460	5,181,376	5,173,196	5,101,890	5,220,890	2%	5%
SHARED EXPENSES	2,086,185	2,032,736	2,023,601	2,034,415	2,134,693	5%	2%
STATE CATEGORICAL AID	3,285,904	1,448,570	1,239,572	1,314,798	1,467,009	12%	2%
FEDERAL CATEGORICAL AID	1,575,468	1,625,290	1,501,436	1,936,581	1,680,838	-13%	2%
SCHOOL AID	33,077,842	32,876,782	31,325,248	31,318,894	30,877,585	-1%	32%
UNASSIGNED FUND BAL.-SCHOOLS	-	-	-	300,000	-	0%	0%
RESERVED FUND BAL. - Capital	158,703	-	-	-	-	0%	0.0%
UNRESERVED FUND BAL. - Capital	-	-	-	-	-	0%	0.0%
FUND BAL - (Prior Bonds)	2,954,845	-	-	-	-	0%	0.0%
<b>TOTAL</b>	<b>\$ 94,879,279</b>	<b>\$ 103,816,890</b>	<b>\$ 89,464,511</b>	<b>\$ 94,460,625</b>	<b>\$ 96,312,616</b>	<b>2%</b>	<b>100%</b>

REVENUE SOURCE:	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted	2014 Proposed	% Change	% Total
LOCAL FUNDS	\$ 45,559,349	\$ 46,366,066	\$ 47,889,270	\$ 52,454,047	\$ 54,594,101	4%	57%
STATE FUNDS	37,080,762	33,844,872	34,733,342	34,607,056	34,512,953	0%	36%
FEDERAL FUNDS	6,855,945	7,707,346	6,529,711	5,919,371	6,279,541	6%	7%
OTHER FUNDS	1,248,152	1,612,536	-	1,180,151	926,021	-22%	1%
BONDS	1,021,523	14,286,070	312,188	-	-	0%	0%
FUND BALANCE	3,113,548	-	-	300,000	-	0%	0%
<b>TOTAL</b>	<b>\$ 94,879,279</b>	<b>\$ 103,816,890</b>	<b>\$ 89,464,512</b>	<b>\$ 94,460,625</b>	<b>\$ 96,312,616</b>	<b>2%</b>	<b>100%</b>

**ISLE OF WIGHT COUNTY  
FY 2013-14 GENERAL OPERATING BUDGET**

**REVENUE**

REVENUE SUMMARY	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted	2014 Proposed	% Change	% Total
<b>GENERAL PROPERTY TAXES:</b>							
REAL PROPERTY	\$ 22,520,728	\$ 21,727,813	\$ 27,295,201	\$ 28,313,000	\$ 29,174,000	3%	65%
PUBLIC SERVICE CORP-REAL/PERS	1,149,322	1,268,886	846,386	850,610	966,000	14%	2%
PERSONAL PROPERTY	6,581,544	5,673,602	6,173,169	8,900,000	8,900,000	0%	20%
BOAT / AIRPLANE TAX	287,452	250,141	337,688	260,000	140,000	-46%	0%
MOBILE HOME	117,878	108,358	132,266	160,000	160,000	0%	0%
MACHINERY AND TOOLS EQUIPMENT AND TOOLS	7,242,414	6,816,773	1,179,748	900,000	3,400,000	278%	8%
PENALTIES	-	1,551,506	1,537,613	1,523,929	1,523,929	0%	3%
INTEREST	307,383	301,363	346,864	225,000	225,000	0%	1%
	178,367	166,417	175,597	130,000	130,000	0%	0%
<b>TOTAL</b>	<b>\$ 38,385,087</b>	<b>\$ 37,864,858</b>	<b>\$ 38,024,532</b>	<b>\$ 41,262,539</b>	<b>\$ 44,618,929</b>	<b>8%</b>	<b>100%</b>
<b>OTHER LOCAL TAXES:</b>							
LOCAL SALES AND USE TAX	\$ 1,714,037	\$ 2,016,088	\$ 1,964,389	\$ 2,748,000	\$ 2,017,000	-27%	28%
COMMUNICATIONS SALES TAX	1,394,950	1,388,045	1,359,835	1,243,000	1,359,000	9%	19%
CONSUMER UTILITY	776,777	908,891	787,381	839,000	755,000	-10%	10%
CONSUMPTION TAX	109,909	156,548	81,917	79,000	79,000	0%	1%
BUSINESS LICENSE	388,273	387,046	382,134	405,000	442,000	9%	6%
LODGING TAX	22,893	27,474	25,477	21,000	25,000	19%	0%
MEALS TAX	278,060	273,548	330,201	334,000	337,000	1%	5%
MOTOR VEHICLE LICENSES	563,938	624,032	653,776	668,000	1,031,000	54%	14%
CABLE / BANK FRANCHISE TAX	4,979	4,191	10,426	5,000	4,500	-10%	0%
PEG FEES	-	-	-	-	10,284	0%	0%
TAXES ON RECORDATION/WILLS	565,403	525,535	598,186	530,000	530,000	0%	7%
STORM WATER FEE	-	-	-	-	609,503	0%	8%
PENALTIES	6,656	5,895	4,694	-	4,000	0%	0%
INTEREST	1,923	5,358	2,181	-	1,000	0%	0%
<b>TOTAL</b>	<b>\$ 5,827,798</b>	<b>\$ 6,322,650</b>	<b>\$ 6,200,599</b>	<b>\$ 6,872,000</b>	<b>\$ 7,204,287</b>	<b>5%</b>	<b>100%</b>
<b>PERMITS, PRIVILEGE FEES AND</b>							
ANIMAL LICENSES	\$ 24,342	\$ 24,649	\$ 18,994	\$ 20,000	\$ 33,264	66%	9%
ZONING AND SUBDIVISION FEES	46,210	43,461	43,820	30,000	30,000	0%	8%
BUILDING AND RELATED PERMITS	215,169	272,001	226,749	200,000	200,000	0%	55%
CASH PROFFERS	92,445	89,945	64,189	10,000	10,000	0%	3%
CONCEALED WEAPONS PERMITS	5,185	5,150	8,355	5,000	6,000	20%	2%
TRANSFER FEES	858	929	997	500	500	0%	0%
MISC PERMITS/FEES (includes inspection fees)	23,201	7,173	17,198	10,000	86,000	760%	24%
<b>TOTAL</b>	<b>\$ 407,410</b>	<b>\$ 443,308</b>	<b>\$ 380,303</b>	<b>\$ 275,500</b>	<b>\$ 365,764</b>	<b>33%</b>	<b>100%</b>
<b>CHARGES FOR SERVICES:</b>							
CHARGES FOR CW ATTORNEY	\$ 1,050	\$ 1,301	\$ 3,177	\$ 1,000	\$ 1,000	0%	0%
LAW LIBRARY FEES	-	7,215	9,145	5,000	5,000	0%	0%
SHERIFF'S FEES	2,204	2,763	2,024	2,200	5,000	127%	0%
CHARGES FOR OTHER PROTECTION	1,083	1,261	2,916	1,000	1,000	0%	0%
ANIMAL CONTROL FEES	1,171	1,335	1,020	405	46,350	11344%	4%
CHARGES FOR WASTE REMOVAL	4,744	1,275	-	-	-	0%	0%
CHARGES FOR PLANNING/COM DEV	613	636	1,131	500	500	0%	0%
CHARGES FOR PARKS & REC.	196,524	242,758	240,532	258,284	249,526	-3%	24%
EMS FEES	629,118	526,701	672,664	550,000	662,000	20%	63%
COURT COSTS	52,703	63,081	66,224	50,000	50,000	0%	5%
BUILDING CONSTRUCTION COURT FEE	33,786	21,731	40,883	31,000	38,000	23%	4%
<b>TOTAL</b>	<b>\$ 922,996</b>	<b>\$ 870,057</b>	<b>\$ 1,039,717</b>	<b>\$ 899,389</b>	<b>\$ 1,058,376</b>	<b>18%</b>	<b>100%</b>

**ISLE OF WIGHT COUNTY  
FY 2013-14 GENERAL OPERATING BUDGET**

**REVENUE**

REVENUE SUMMARY	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted	2014 Proposed	% Change	% Total
<b>MISCELLANEOUS:</b>							
MISCELLANEOUS	\$ 265,586	\$ 140,048	\$ 204	\$ 2,700,619	\$ 997,239	-63%	59%
USE OF MONEY & PROPERTY	-	162,050	985,342	53,000	163,506	209%	10%
FINES AND FORFEITURES	58,566	75,813	85,598	61,000	61,000	0%	4%
DONATIONS	1,831	6,000	17,942	-	-	0%	0%
RECOVERED COSTS	554,532	481,282	1,155,033	330,000	125,000	-62%	7%
QSCB Tax Credit	-	-	-	-	337,500	0%	20%
BOND ISSUE	1,021,523	14,286,070	312,188	-	-	0%	0%
<b>TOTAL</b>	<b>\$ 1,902,038</b>	<b>\$ 15,151,263</b>	<b>\$ 2,556,307</b>	<b>\$ 3,144,619</b>	<b>\$ 1,684,245</b>	<b>-46%</b>	<b>100%</b>
<b>NONCATEGORICAL AID:</b>							
PERSONAL PROPERTY TAX RELIEF	\$ 5,115,890	\$ 5,115,890	\$ 5,115,890	\$ 5,115,890	\$ 5,115,890	0%	98%
STATE AID TO LOCALITIES	(99,664)	(128,285)	(133,949)	(134,000)	-	-100%	0%
MOBILE HOME TITLING TAX	61,054	62,851	28,122	20,000	15,000	-25%	0%
AUTO RENTAL TAXES	-	24,678	36,323	15,000	15,000	0%	0%
GRANTORS TAX ON DEEDS	82,027	65,811	87,898	50,000	40,000	-20%	1%
ROLLING STOCK TAX	152	40,432	38,911	35,000	35,000	0%	1%
<b>TOTAL</b>	<b>\$ 5,159,460</b>	<b>\$ 5,181,376</b>	<b>\$ 5,173,196</b>	<b>\$ 5,101,890</b>	<b>\$ 5,220,890</b>	<b>2%</b>	<b>100%</b>
<b>SHARED EXPENSES:</b>							
COMMONWEALTH ATTORNEY	\$ 370,013	\$ 349,049	\$ 348,138	\$ 348,704	\$ 373,486	7%	17%
SHERIFF	1,153,182	1,157,298	1,141,246	1,145,838	1,181,607	3%	55%
COMMISSIONER OF REVENUE	110,265	122,520	122,137	121,902	136,753	12%	6%
TREASURER	128,847	104,615	109,372	109,095	115,996	6%	5%
REGISTRAR/ELECTORAL BOARD	48,243	43,128	56,834	47,647	55,665	17%	3%
TECHNOLOGY TRUST FUNDS	-	-	-	-	14,988	0%	1%
CLERK OF CIRCUIT COURT	275,636	256,126	245,875	261,229	256,198	-2%	12%
<b>TOTAL</b>	<b>\$ 2,086,185</b>	<b>\$ 2,032,736</b>	<b>\$ 2,023,601</b>	<b>\$ 2,034,415</b>	<b>\$ 2,134,693</b>	<b>5%</b>	<b>100%</b>
<b>STATE CATEGORICAL AID:</b>							
OTHER CAT. AID & GRANTS	\$ 1,831,929	\$ 319,164	\$ 172,584	\$ 98,239	\$ 125,737	28%	9%
COMPREHENSIVE SERVICES	522,202	368,092	324,289	237,741	381,552	60%	26%
PUBLIC ASSIST/WELFARE ADMIN	931,773	761,314	742,699	978,818	959,720	-2%	65%
<b>TOTAL</b>	<b>\$ 3,285,904</b>	<b>\$ 1,448,570</b>	<b>\$ 1,239,572</b>	<b>\$ 1,314,798</b>	<b>\$ 1,467,009</b>	<b>12%</b>	<b>100%</b>
<b>FEDERAL CATEGORICAL AID:</b>							
OTHER CATEGORICAL AID	\$ 129,599	\$ 61,125	\$ 109,422	\$ 109,440	\$ 104,029	-5%	6%
PUBLIC ASSIST/WELFARE ADMIN	1,445,869	1,564,165	1,392,014	1,827,141	1,576,809	-14%	94%
<b>TOTAL</b>	<b>\$ 1,575,468</b>	<b>\$ 1,625,290</b>	<b>\$ 1,501,436</b>	<b>\$ 1,936,581</b>	<b>\$ 1,680,838</b>	<b>-13%</b>	<b>100%</b>
<b>SCHOOL AID:</b>							
REVENUE FROM THE STATE	\$ 26,549,213	\$ 25,182,190	\$ 26,296,973	\$ 26,155,953	\$ 25,690,361	-2%	83%
REVENUE FROM FED GOVT	5,280,477	6,082,056	5,028,275	3,982,790	4,261,203	7%	14%
OTHER	1,248,152	1,612,536	-	1,180,151	926,021	-22%	3%
<b>TOTAL</b>	<b>\$ 33,077,842</b>	<b>\$ 32,876,782</b>	<b>\$ 31,325,248</b>	<b>\$ 31,318,894</b>	<b>\$ 30,877,585</b>	<b>-1%</b>	<b>100%</b>

**ISLE OF WIGHT COUNTY  
FY 2013 - 2014 FORECAST**

**PROPERTY TAX ASSESSMENT**

Real Property Class	Rate Per \$100	FY 2013 Budget Assessment	FY 2013 Actual Assessment	FY 2014 Forecast Assessment	% Change Budget to Budget	% Change Budget to Actual
Real Estate	\$0.73	\$ 4,116,000,000	\$ 4,086,061,538	\$ 4,101,000,000	-0.4%	0.4%
Less Tax Relief		(36,000,000)	(35,578,404)	(42,000,000)		
Less Recycling Credit		-	-	-		
Less Veterans Credit		(41,798,494)	(41,798,494.0)	(41,800,000)		
Net Real Estate		\$ 4,038,201,506	\$ 4,008,684,640	\$ 4,017,200,000	-0.5%	0.2%
Personal Property	\$4.50	\$ 306,000,000	\$ 284,451,426	\$ 306,900,000	0.3%	7.9%
Less Fire & Rescue Tax Relief		(1,091,000)	(1,061,082)	(1,065,000)		
Net Personal Property		\$ 304,909,000	\$ 283,390,344	\$ 305,835,000	0.3%	7.9%
Machinery & Tools	\$0.70	\$ 127,100,000	\$ 379,900,142	\$ 478,865,000	276.8%	26.1%
Mobile Homes	\$0.73	\$ 21,692,606	\$ 19,710,461	\$ 19,700,000	-9.2%	-0.1%
Boats/Airplanes	\$1.00	\$ 25,600,000	\$ 26,203,400	\$ 13,400,000	-47.7%	-48.9%
Public Service		\$ 851,000	\$ 946,966	\$ 966,000	13.5%	2.0%
Business License		\$ 405,000	\$ 428,853	\$ 442,000	9.1%	3.1%
Meals Tax		\$ 334,000	\$ 327,385	\$ 337,000	0.9%	2.9%
Lodging Tax		\$ 21,000	\$ 25,552	\$ 25,000	19.0%	-2.2%
Local Sales and Use Tax		\$ 2,748,000	\$ 1,958,615	\$ 1,998,000	-27.3%	2.0%
Communication Sales Tax		\$ 1,243,000	\$ 1,372,748	\$ 1,359,000	9.3%	-1.0%
Consumer Utility Tax		\$ 839,000	\$ 794,622	\$ 755,000	-10.0%	-5.0%
Consumption Tax		\$ 79,000	\$ 83,223	\$ 79,000	0.0%	-5.1%
Motor Vehicle Licenses		\$ 643,000	\$ 631,170	\$ 1,031,000	60.3%	63.3%

Real Property Class	Projected FY 2014 Revenues	Less Bad Debt Ratio of 1.5%	Net FY 2014 Revenues	Proposed	FY 2013 BUDGET	"NEW" MONEY
				FY 2014 BUDGET		
Real Estate	\$ 29,937,300	(449,060)	\$ 29,488,241	\$ 29,490,000	\$ 28,010,000	\$ 1,480,000
Less Tax Relief	(234,000)		(234,000)	[213,000]	(234,000)	21,000
Less Recycling Credit	-		-	-	-	-
Less Veterans Credit	(103,000)		(103,000)	(103,000)	-	(103,000)
Net Real Estate	29,600,300		29,151,241	\$ 29,174,000	\$ 27,776,000	\$ 1,398,000
Delinquent Real Estate	537,000		537,000	537,000	\$ 537,000	-
Personal Property (Less PPTR)	8,646,685	(129,700)	8,516,985	\$ 8,600,000	8,600,000	-
Personal Property Delinquent	250,953		250,953	300,000	300,000	-
Equipment	1,458,961	(21,884)	1,437,077	1,500,000	1,500,000	-
Equipment Delinquent	23,929		23,929	23,929	23,929	-
Machinery & Tools	3,352,055	(50,281)	3,301,774	3,400,000	900,000	2,500,000
Mobile Homes	155,810	(2,337)	153,473	160,000	160,000	-
Boats/Airplanes	138,193	(2,073)	136,120	140,000	260,000	(120,000)
Public Service	966,000	-	966,000	966,000	850,610	115,390
Business License	442,000	-	442,000	442,000	405,000	37,000
Meals Tax	337,000	-	337,000	337,000	334,000	3,000
Lodging Tax	25,000	-	25,000	25,000	21,000	4,000
	\$ 45,933,886	\$ (655,335)	\$ 45,278,551	\$ 45,604,929	\$ 41,667,539	\$ 3,937,390
				Less Current year Budgeted Tax Revenue	\$ (41,667,539)	
Assessed Values provided by Commissioner of Revenue				"New Money"	\$ 3,937,390	

**ISLE OF WIGHT COUNTY  
FY 2013-14 GENERAL OPERATING BUDGET**

**"ONE CENT EQUALS"**

<u>TAX TYPE</u>	<u>PROPOSED TAX RATE</u>	<u>PROPOSED REVENUE</u>	<u>ONE CENT EQUALS</u>
<i>Real Estate</i>	\$0.73 / 100	\$ 29,174,000	\$ 399,644
<i>Personal Property</i>	\$4.50 / 100	\$ 8,600,000	\$ 19,111
<i>Machinery &amp; Tools</i>	\$0.70 / 100	\$ 3,400,000	\$ 48,571
<i>Boats / Airplanes</i>	\$1.00 / 100	\$ 140,000	\$ 1,400
<i>Mobile Home</i>	\$0.73 / 100	\$ 160,000	\$ 2,192



**ISLE OF WIGHT COUNTY**  
**FY 2013-14 GENERAL OPERATING BUDGET**  
**SUMMARY BY DEPARTMENT**

DEPARTMENT	FY 2013 Budget	FY 2013 Revised	FY 2014 Requested	FY 2014 Proposed	% Change	\$ Change
<b>General Government</b>						
Board of Supervisors	\$ 344,690	\$ 346,690	\$ 328,457	\$ 328,457	-5%	\$ (16,233)
County Administrator	537,548	537,548	454,593	454,593	-15%	(82,955)
County Attorney	473,947	473,947	485,040	485,040	2%	11,093
Human Resources	227,875	227,875	204,712	220,182	-3%	(7,694)
Commissioner of the Revenue	606,952	606,952	613,232	613,233	1%	6,281
Real Estate Assessment	33,559	33,559	306,077	16,077	-52%	(17,482)
Treasurer	596,242	596,242	593,070	593,070	-1%	(3,172)
Budget and Finance	681,542	685,542	650,828	650,828	-5%	(30,714)
Insurance	479,000	479,000	493,730	493,730	3%	14,730
Electoral Board/Registrar	236,667	247,279	226,538	236,539	0%	(128)
Information Technology/GIS Operations	845,713	933,124	868,387	868,387	3%	22,674
Communications	94,987	94,987	93,664	93,664	-1%	(1,323)
<b>Total General Government Administration</b>	<b>\$ 5,158,722</b>	<b>\$ 5,262,745</b>	<b>\$ 5,318,327</b>	<b>\$ 5,053,799</b>	<b>-2%</b>	<b>\$ (104,923)</b>
<b>Judicial Administration</b>						
Circuit Court	\$ 76,306	\$ 76,306	\$ 76,346	\$ 76,346	0%	\$ 40
General District Court	5,025	6,410	6,610	6,610	32%	1,585
Juvenile and Domestic Relations Court	8,140	8,140	7,890	7,890	-3%	(250)
Fifth District Court Services Unit	155,560	155,560	155,560	155,560	0%	-
Clerk of the Circuit Court	429,353	429,353	460,792	480,792	7%	31,439
Commonwealth Attorney	518,488	518,488	527,275	527,275	2%	8,787
<b>Total Judicial Administration</b>	<b>\$ 1,192,872</b>	<b>\$ 1,194,257</b>	<b>\$ 1,234,473</b>	<b>\$ 1,234,473</b>	<b>3%</b>	<b>\$ 41,601</b>
<b>Public Safety</b>						
Sheriff	\$ 3,708,766	\$ 3,738,090	\$ 3,960,184	\$ 3,937,896	6%	\$ 229,130
Care and Confinement of Prisoners	647,123	647,123	647,123	647,123	0%	-
Emergency Services - Fire & Rescue	1,841,679	1,819,229	2,176,973	2,063,802	12%	222,123
Volunteer Fire Services	619,168	629,168	788,524	629,168	2%	10,000
Volunteer Rescue Services	596,415	632,415	727,535	632,415	6%	36,000
Volunteer Fire/Rescue Station Services	77,500	77,500	84,028	77,500	0%	-
EMS Ambulance Billing	-	22,450	24,600	24,600	N/A	24,600
Inspections and Code Enforcement	480,495	487,170	521,793	511,114	6%	30,619
Animal Control	312,220	315,938	415,172	358,965	15%	46,745
Emergency Management	-	-	-	-	0%	-
Comprehensive Community Corrections Program	10,491	10,491	10,338	10,338	-1%	(153)
<b>Total Public Safety</b>	<b>\$ 8,293,857</b>	<b>\$ 8,379,574</b>	<b>\$ 9,356,270</b>	<b>\$ 8,892,921</b>	<b>7%</b>	<b>\$ 599,064</b>
<b>General Services</b>						
Administration	\$ 256,600	\$ 256,600	\$ 242,007	\$ 242,006	-6%	\$ (14,594)
Refuse Collection	869,260	869,260	869,456	869,456	0%	196
Refuse Disposal	2,340,972	2,340,972	2,340,972	2,340,972	0%	-
Buildings and Grounds	1,525,081	1,627,398	1,671,560	1,671,559	10%	146,478
Transportation / Maintenance	41,000	41,000	41,000	41,000	0%	-
Maintenance of Roads	-	-	-	-	0%	-
Roadway Beautification	3,100	4,933	2,945	2,945	-5%	(155)
Engineering Division	578,390	616,657	557,485	256,444	-56%	(321,946)
Generator Maintenance Contract	374,928	374,928	374,928	374,928	0%	-
DEQ Tank Cleanup	-	-	-	-	0%	-
<b>Total General Services</b>	<b>\$ 5,989,331</b>	<b>\$ 6,131,748</b>	<b>\$ 6,100,353</b>	<b>\$ 5,799,310</b>	<b>-3%</b>	<b>\$ (190,021)</b>
<b>Health &amp; Welfare</b>						
Commission on Aging	\$ 1,700	\$ 1,700	\$ 2,200	\$ 2,200	29%	500
Court Appointed Special Advocate (CASA)	34,723	34,723	32,986	32,986	-5%	(1,737)
Early Childhood Council	31,250	31,250	29,687	29,687	-5%	(1,563)
Independence Center	5,000	5,000	5,000	5,000	0%	-
Genieve Shelter	8,000	8,000	10,000	8,000	0%	-
Isle of Wight Triad	2,780	2,780	2,780	2,780	0%	-
Juvenile Accountability Program	36,708	36,708	34,872	34,872	-5%	(1,836)
Senior Services of Southeastern Virginia	33,139	33,139	48,934	48,934	48%	15,795

**ISLE OF WIGHT COUNTY**  
**FY 2013-14 GENERAL OPERATING BUDGET**  
**SUMMARY BY DEPARTMENT**

DEPARTMENT	FY 2013 Budget	FY 2013 Revised	FY 2014 Requested	FY 2014 Proposed	% Change	\$ Change
Surry Area Free Clinic	-	-	-	-	0%	-
STOP	-	-	-	-	0%	-
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	7,699	7,699	7,699	0%	-
Isle of Wight Christian Outreach	6,000	6,000	6,000	6,000	0%	-
Western Tidewater Community Services Board	160,272	160,272	163,477	160,272	0%	-
Western Tidewater Free Clinic	5,000	5,000	67,000	21,000	320%	16,000
Western Tidewater Health District	522,464	522,464	522,464	522,464	0%	-
Community Help In Progress (CHIP)	1,886	1,886	-	-	0%	(1,886)
APVA	-	-	-	2,500	0%	2,500
<b>Total Health &amp; Welfare</b>	<b>\$ 880,161</b>	<b>\$ 880,161</b>	<b>\$ 956,639</b>	<b>\$ 907,934</b>	<b>3%</b>	<b>\$ 25,273</b>
<b><u>Parks, Recreation, and Cultural</u></b>						
Parks and Recreation - Operations	\$ 1,296,645	\$ 1,295,421	\$ 1,256,185	\$ 1,256,185	-3%	\$ (40,460)
Parks and Recreation - Programs	235,681	236,128	244,377	244,377	4%	8,696
Skating Rink	40,300	40,300	-	10,000	-75%	(30,300)
Historic Resources Division	222,725	227,743	211,780	211,779	-5%	(10,946)
Smithfield Cultural Arts Center	5,000	10,000	5,000	5,000	0%	-
Rawls Museum	1,000	1,000	-	-	-100%	(1,000)
Blackwater Regional Library	634,713	634,713	635,250	602,977	-5%	(31,736)
Paul D. Camp Community College	6,175	6,175	12,322	6,175	0%	-
<b>Total Parks, Recreation, and Cultural</b>	<b>\$ 2,442,239</b>	<b>\$ 2,451,480</b>	<b>\$ 2,364,914</b>	<b>\$ 2,336,493</b>	<b>-4%</b>	<b>\$ (105,746)</b>
<b><u>Community Development</u></b>						
Planning and Zoning	\$ 770,888	\$ 776,808	\$ 773,442	\$ 773,442	0%	\$ 2,554
Economic Development	518,743	520,593	521,309	521,308	0%	2,565
Tourism	388,064	388,064	374,433	374,432	-4%	(13,632)
Rural Conservation & Enhancement	19,000	19,000	16,000	16,000	-16%	(3,000)
Cooperative Extension Service	55,254	55,254	57,999	57,999	5%	2,745
Forestry Service	10,020	10,020	10,020	10,020	0%	-
Chamber of Commerce	16,000	16,000	16,000	-	-100%	(16,000)
Riverkeeper's Organization	3,600	3,600	3,600	3,600	0%	-
<b>Total Community Development</b>	<b>\$ 1,781,569</b>	<b>\$ 1,789,339</b>	<b>\$ 1,772,803</b>	<b>\$ 1,756,801</b>	<b>-1%</b>	<b>\$ (24,768)</b>
<b><u>Non-departmental</u></b>						
Debt Service	\$ 2,569,427	\$ 2,569,427	\$ 7,428,559	\$ 6,228,559	142%	\$ 3,659,132
Non-departmental	283,127	281,739	394,547	489,473	73%	206,346
Annexation Settlement Payment	238,835	238,835	530,000	530,000	122%	291,165
<b>Total Non-Departmental</b>	<b>\$ 3,091,389</b>	<b>\$ 3,090,001</b>	<b>\$ 8,353,106</b>	<b>\$ 7,248,032</b>	<b>134%</b>	<b>\$ 4,156,643</b>
<b><u>Transfers</u></b>						
County Fair	7,842	8,337	7,842	7,842	0%	\$ -
E-911	653,498	675,243	469,070	469,070	-28%	(184,428)
Comprehensive Services Act - State/Fed/Other	438,996	438,996	381,552	381,552	-13%	(57,444)
Local Contribution	237,741	237,741	319,894	319,894	35%	82,153
Section 8 - State/Federal/Other	109,440	109,440	104,029	104,029	-5%	(5,411)
Local Contribution	62,803	63,400	71,053	71,053	13%	8,250
Social Services - State/Federal/Other	2,805,959	2,805,959	2,536,529	2,536,529	-10%	(269,430)
Local Contribution	769,561	769,561	731,083	731,083	-5%	(38,478)
Schools - State/Federal/Other	31,318,894	31,318,894	30,877,585	30,774,178	-2%	(544,716)
Local Contribution	21,662,339	21,662,339	28,764,307	22,326,200	3%	663,861
Debt Service	3,631,106	3,631,106	3,861,251	-	-100%	(3,631,106)
VRS-General Assembly-Schools	2,100,000	2,100,000	-	1,900,000	0%	(200,000)
Unassigned Fund Balance-Schools	300,000	300,000	-	-	0%	(300,000)
Schools - Capital	-	-	-	-	0%	-
Capital Projects	-	3,845,345	-	-	0%	-
Public Utilities	1,377,618	1,467,172	3,461,423	3,461,423	151%	2,083,805
Industrial Development Authority	-	-	-	-	0%	-
<b>Total Transfers</b>	<b>\$ 65,475,797</b>	<b>\$ 69,433,533</b>	<b>\$ 71,585,618</b>	<b>\$ 63,082,853</b>	<b>-4%</b>	<b>\$ (2,392,944)</b>
<b>Reserves</b>	<b>\$ 154,389</b>	<b>\$ 41,998</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-100%</b>	<b>(154,389)</b>
<b>Total Reserves</b>	<b>\$ 154,389</b>	<b>\$ 41,998</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-100%</b>	<b>(154,389)</b>
<b>TOTAL:</b>	<b>\$ 94,460,325</b>	<b>\$ 98,654,836</b>	<b>\$ 107,042,503</b>	<b>\$ 96,312,616</b>	<b>2%</b>	<b>\$ 1,849,791</b>