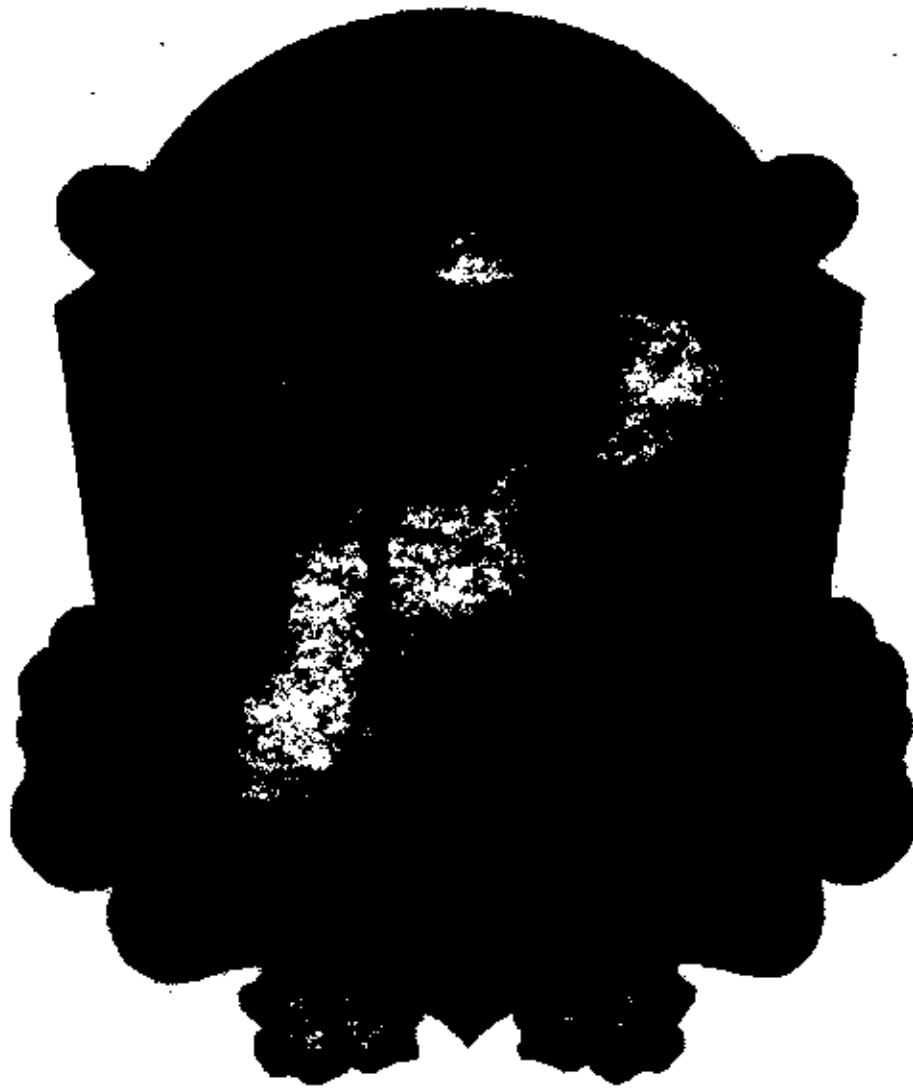


Isle of Wight County, Virginia



**FY 2009-10 Adopted General
Operating and Capital Budget**

County of Isle of Wight, Virginia
Fiscal Year 2009-10

Board of Supervisors

James B. Brown, Jr., Chairman
Phillip A. Bradshaw, Vice Chairman
Alan E. Casteen
Stan D. Clark
Thomas J. Wright, III

W. Douglas Caskey, County Administrator

Prepared By:

Department of Budget and Finance

ISLE OF WIGHT COUNTY

FY 2009-10 GENERAL OPERATING BUDGET

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COUNTY of ISLE OF WIGHT

THE COURTHOUSE

July 1, 2009

The Honorable Board of Supervisors
Isle of Wight County, Virginia

Gentlemen:

I am pleased to submit the FY 2009-10 Adopted General Operating and Capital Budget for your reference **with all tax rates remaining unchanged from the prior fiscal year and the lowest real estate tax rate in Hampton Roads of \$0.52 per \$100 of assessed value.** This balanced budget is comprised of a \$98,196,885 General Operating Budget and a \$5,954,520 Capital Budget.

Despite the downturn in the economy, the **Operating Budget of \$98,196,885 reflects a 1.9% increase** over the current fiscal year's Operating Budget of \$96,322,531, primarily driven by increases in the cost for trash disposal, cost of the biennial reassessment and increased costs for post closure of the County's landfill. In order to maintain the current level of services provided by the County without increasing taxes, the budget was balanced by using approximately \$2.37 million of fund balance. Although the use of fund balance for operating needs is not a recommended practice, it is a preferred budget strategy for FY 2010 given the current economic environment. Fortunately, the County has the ability to utilize reserves while still maintaining an adequate balance in accordance with financial policies. Additionally, for a second year in a row, the budget does not include participation in the Virginia Department of Transportation Revenue Sharing Program.

The effect of the economy will be felt locally as a 5% decrease in local sources of revenue is projected. The most significant decline is in the area of personal property, specifically the value of motor vehicles. The depreciable value of motor vehicles is exceeding new vehicle values, thus resulting in a decrease in the taxable assessed value. Additionally, the County is experiencing declines in "Other Local Taxes" such as the consumer utility tax, communications sales and use tax, business licenses, and meals tax. The budget also includes a more conservative projection as it relates to permits, fees and various charges for services.

We have made every attempt to reduce spending in non-essential areas. Additionally, we have reallocated our staff resources to the extent that there is a "zero" effect on the total full time equivalent (FTE) positions.

This budget includes \$61,692,005 for the Isle of Wight County Public School System reflecting an overall decrease of 4.9% from the prior fiscal year. The school's total budget includes local funding in the amount of \$26,057,721 for operating needs and \$500,000 for capital needs.

Furthermore, the local funding for education represents approximately 60% of the County Operating and Capital Budget and 57% of local revenue. Although state revenue for education was reinstated with the use of federal stimulus funds, the school system will be challenged with the restrictions and limitations on its use.

The County is experiencing significant increases in its public utilities costs. As a result of a recent water and sewer rate study, the budget for FY 2010 includes an increase in monthly rates charged for water and sewer services. Rates have not been adjusted since 2003 and are currently well below those of our neighboring communities.

Other Highlights of the Budget:

- ❖ Provides no merit or cost of living increase in salary for County staff;
- ❖ Includes a 3.3% increase in employee health care costs;
- ❖ Maintains six (6) vacant positions;
- ❖ Provides level funding for volunteer fire and rescue associations;
- ❖ Provides level funding for health and welfare organization;

This budget document represents the Administration's effort to present a realistic work program within the fiscal constraints while adhering to guidelines set forth by the Board of Supervisors. I would like to express appreciation to the County's staff for their efforts and contributions to the development of this financial plan.

Respectfully,


W. Douglas Caskey
County Administrator

cc: A. Paul Burton, Interim County Attorney

ISLE OF WIGHT COUNTY BOARD OF SUPERVISORS

STRATEGIC PLAN 2009 – 2010

Adopted March 5, 2009

A community of CHOICE committed to excellence.

Isle of Wight County Values Statement

To sustain Isle of Wight County's stature as a COMMUNITY OF CHOICE for people, families and businesses alike while preserving and protecting our rural heritage, our bountiful mix of natural resources and our natural beauty for present and future generations.

Isle of Wight County Mission Statement

As a COMMUNITY OF CHOICE, Isle of Wight County is committed to providing an excellent quality of life for all citizens through the provision of fiscally responsible services and programs.



Isle of Wight County's Strategic Direction/Agenda 2009–2010

- 1. Managing growth and change.*
- 2. Economic well-being and quality of life.*
- 3. Effective governance and community partnerships.*
- 4. Funding the future.*

1. Strategic Direction: Managing Growth and Change

1. Establish a long-term funding strategy for the Isle of Wight County Purchase of Development Rights (PDR) Program and link with the County's Purchase of Agricultural Conservation Easement (PACE) Program.
2. Develop an implementation agenda for the Route 58 and Route 17 Master Plans.
3. Initiate a master plan process for the Route 460 corridor.
4. Develop a storm water strategy with the aid of a consultant for the County's Development Service Districts (DSD).
5. Determine the feasibility of developing and delivering water on a county-wide basis.
6. Collaborate with the Isle of Wight Planning Commission regarding the review of the County's Comprehensive Plan.
7. Develop a long-range master plan for County roads.
8. Identify local funding sources for road construction and road maintenance.

2. Strategic Direction: Economic Well-Being and Quality of Life

1. Develop a strategic plan for County recreation and park services. As a component of this plan, conduct a needs assessment to identify needed youth programs, services and facilities.
2. Explore the feasibility of managing a county-wide recycling program.
3. Refine and bring to fruition the Intermodal Park including a work force center.

3. Strategic Direction: Effective Governance and Community Partnerships

1. Add a Chairman's Message/Corner to the County's website.
2. Use internet technology as a strategy to inform citizens about County programs and services.
3. Update the Citizen's Guide to County Government; put it on the County's website and share it with government and social studies classes throughout the County School System.
4. Continue efforts focused on securing citizen feedback regarding County services and programs.
5. Sponsor a media roundtable focused on County programs and services.
6. Commit to Isle of Wight County's involvement in any discussions/studies involving the Chowan River Basin.
7. Continue discussions with Southampton County and the City of Franklin regarding the feasibility of a regional airport authority.

8. Review and refine the revenue sharing agreement involving the County and the City of Franklin.
9. In partnership with Southampton County and the City of Franklin, explore the feasibility of a regional water supply plan.
10. Examine, in partnership with area local governments, the feasibility of delivering selected local government services on a regional or consolidated basis.
11. Continue to be active with Virginia Association of Counties (VACo) and encourage all members of the Board of Supervisors to participate in the VACo and VA Tech sponsored Certified County Supervisor Program.

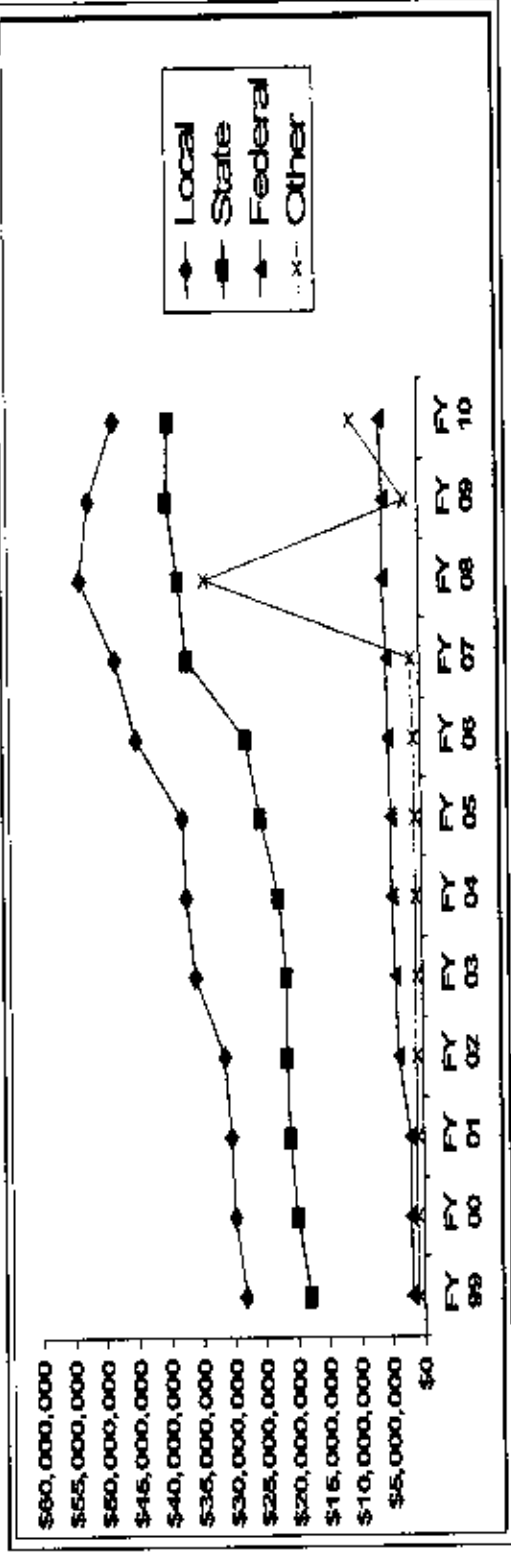
4. Strategic Direction: Funding the Future

1. Examine possible sources of funding for solid waste refuse collection and disposal as a contingency per the Southeastern Public Service Authority (SPSA).
2. Consider developing a bi-annual budgeting and financial planning process.
3. Link the County's Strategic Plan with the County's Comprehensive Plan and the county's Capital Improvement Plan (CIP).
4. Develop/refine fiscal forecast model for County programs and services.
5. Commission a study to examine County staffing needs and determine ways to enhance employee performance.
6. Develop and share with the public an annual report regarding County services and programs.
7. Commit to provide County staff with training opportunities designed to improve performance.
8. Develop a Courthouse/Government Center amenity such as a gazebo or sheltered area for outdoor use by staff members.
9. Examine the feasibility of bringing higher education off-campus training to the Isle of Wight County Government Center for staff development and education training opportunities.
10. Develop a financial policy statement the County can use with lending and rating agencies.

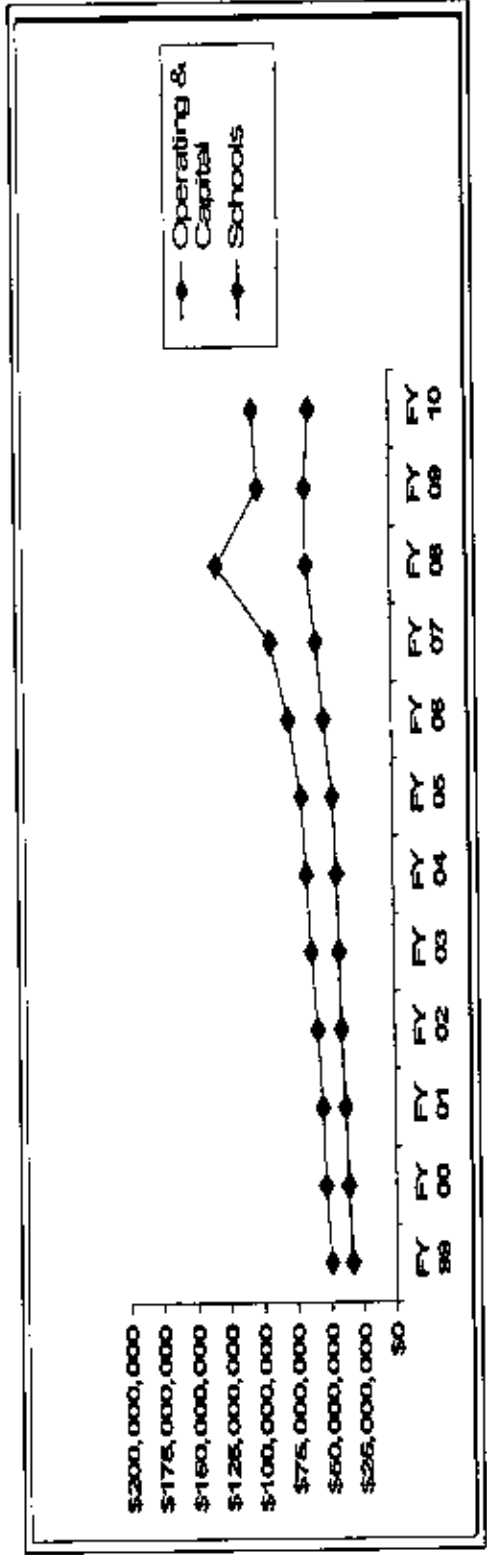
ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET
REVENUE AND EXPENDITURE SUMMARY

	FY 2009 Budget	FY 2010 Adopted Budget	Increase/ (Decrease)	Percentage Increase/ (Decrease) Over FY 2009	Percentage Of Each Over Category To Total
REVENUE:					
Local Sources	\$ 47,949,849	\$ 45,667,483	\$ (2,282,366)	-4.8%	43.8%
State Sources	39,719,728	39,351,444	(368,284)	-0.9%	37.8%
Federal Sources	5,710,662	6,059,494	348,832	6.1%	5.8%
Other Funds	1,380,132	1,341,858	(38,274)	-2.8%	1.3%
Bonds	850,000	9,367,900	8,517,900	1002.1%	9.0%
Fund Balance	4,112,000	2,363,226	(1,748,774)	-42.5%	2.3%
TOTAL REVENUE	\$ 99,722,371	\$ 104,151,405	\$ 4,429,034	4.4%	100.0%
EXPENDITURES:					
General Government	\$ 4,538,693	\$ 4,756,692	\$ 217,999	4.8%	4.6%
Judicial Administration	911,383	1,056,043	144,660	15.9%	1.0%
Public Safety	6,014,830	5,753,583	(261,247)	-4.3%	5.5%
General Services	5,222,999	6,556,868	1,333,869	25.5%	6.3%
Health & Welfare	851,665	825,742	(25,923)	-3.0%	0.8%
Education	64,865,066	61,692,005	(3,173,061)	-4.9%	59.2%
Parks, Recreation and Cultural	2,152,252	1,994,160	(158,092)	-7.3%	1.9%
Community Development	1,748,599	1,733,641	(14,958)	-0.9%	1.7%
Other Uses:					
Non Departmental	106,350	106,500	150	0.1%	0.1%
Annexation Agreement	1,150,000	1,215,000	65,000	5.7%	1.2%
Debt Service	1,770,472	2,541,010	770,538	43.5%	2.4%
Transfers	9,890,062	15,770,161	5,880,099	59.5%	15.1%
Reserves	500,000	150,000	(350,000)	-70.0%	0.1%
TOTAL EXPENDITURES	\$ 99,722,371	\$ 104,151,405	\$ 4,429,034	4.4%	100.0%
EXCESS OF REVENUES (DEFICIENCY) OVER EXPENDITURES	\$ -	\$ -	\$ -		

Isle of Wight County Revenue Trend



Isle of Wight County Expenditure Trend



ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET
EXPENDITURE SUMMARY BY FUNCTION

FUNCTION	OBJECT	DESCRIPTION	FY 2009 BUDGET	FY 2010 ADOPTED BUDGET	\$ CHANGE	% CHANGE
General Government	100	Salaries & Wages	\$ 2,419,911	\$ 2,500,239	\$ 80,328	3.3%
	200	Employee Benefits	878,436	928,168	49,730	5.7%
	300	Professional/Contracted Services	479,325	722,905	243,580	50.8%
	500	Purchased Services	546,421	493,525	(52,896)	-9.7%
	600	Materials / Supplies	72,850	64,150	(8,700)	-11.9%
	800	Equipment / Vehicles	81,750	39,500	(42,250)	-51.7%
	900	Other	60,000	8,207	(51,793)	-86.3%
			\$ 4,538,693	\$ 4,756,692	\$ 217,999	4.8%
Judicial Administration	100	Salaries & Wages	\$ 552,881	\$ 608,380	\$ 55,479	10.0%
	200	Employee Benefits	156,306	184,070	27,764	17.8%
	300	Professional/Contracted Services	140,257	189,974	49,717	35.4%
	500	Purchased Services	48,239	59,689	11,450	23.7%
	600	Materials / Supplies	12,400	13,150	750	6.0%
	800	Equipment / Vehicles	1,300	800	(500)	-38.5%
			\$ 911,383	\$ 1,056,043	\$ 144,660	15.9%
Public Safety	100	Salaries & Wages	\$ 3,269,271	\$ 3,280,775	\$ 11,504	0.4%
	200	Employee Benefits	947,624	916,399	(31,225)	-3.3%
	300	Professional/Contracted Services	83,100	62,940	(20,160)	-24.3%
	500	Purchased Services	1,239,985	1,218,789	(21,216)	-1.7%
	600	Materials / Supplies	283,850	264,200	(19,650)	-6.9%
	800	Equipment / Vehicles	191,000	10,500	(180,500)	-94.5%
			\$ 6,014,830	\$ 5,753,583	\$ (261,247)	-4.3%
General Services	100	Salaries & Wages	\$ 1,549,585	\$ 1,402,580	\$ (147,005)	-9.5%
	200	Employee Benefits	450,513	423,077	(27,436)	-6.1%
	300	Professional/Contracted Services	2,403,710	3,724,600	1,320,890	55.0%
	500	Purchased Services	499,241	767,511	268,270	53.7%
	600	Materials / Supplies	246,450	235,500	(10,950)	-4.4%
	800	Equipment / Vehicles	73,500	3,600	(69,900)	0.0%
			\$ 5,222,999	\$ 6,556,868	\$ 1,333,869	25.5%
Health & Welfare	100	Salaries & Wages	\$ 84,880	\$ 46,800	\$ (38,080)	-44.9%
	200	Employee Benefits	19,619	15,538	(4,081)	-20.8%
	300	Professional/Contracted Services	10,750	7,500	(3,250)	-30.2%
	500	Purchased Services	734,916	755,704	20,788	2.8%
	600	Materials / Supplies	1,500	200	(1,300)	-86.7%
			\$ 851,665	\$ 825,742	\$ (25,923)	-3.0%
Education	900	State/Federal/Other	\$ 35,439,719	\$ 35,134,284	\$ (305,435)	-0.9%
	900	Local	29,425,347	26,057,721	(3,367,626)	-11.4%
	900	Capital	-	500,000	500,000	N/A
			\$ 64,865,066	\$ 61,692,005	\$ (3,173,061)	-4.9%
Parks, Recreation & Cultural	100	Salaries & Wages	\$ 823,844	\$ 707,798	\$ (116,046)	-14.1%
	200	Employee Benefits	219,655	224,139	4,484	2.0%
	300	Professional/Contracted Services	38,000	24,850	(13,150)	-34.6%
	500	Purchased Services	846,976	750,391	(96,585)	-11.4%
	600	Materials / Supplies	214,277	284,984	70,707	33.0%
	800	Equipment / Vehicles	9,500	2,000	(7,500)	-78.9%
			\$ 2,152,252	\$ 1,994,160	\$ (158,092)	-7.3%

ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET
EXPENDITURE SUMMARY BY FUNCTION

FUNCTION	OBJECT	DESCRIPTION	FY 2009 BUDGET	FY 2010 ADOPTED BUDGET	\$ CHANGE	% CHANGE
Community Development	100	Salaries & Wages	\$ 999,583	\$ 1,025,817	\$ 26,034	2.6%
	200	Employee Benefits	271,598	301,915	30,317	11.2%
	300	Professional/Contracted Services	227,325	151,945	(75,380)	-33.2%
	500	Purchased Services	201,493	212,544	11,051	5.5%
	600	Materials / Supplies	45,000	38,420	(6,580)	-14.6%
	800	Equipment / Vehicles	3,600	3,200	(400)	-11.1%
			\$ 1,748,599	\$ 1,733,841	\$ (14,958)	-0.9%
Other Financing Uses	100	Non-Departmental Compensation	\$ 46,850	\$ 50,000	\$ 3,150	6.7%
	200	Non-Departmental Benefits	55,500	52,500	(3,000)	-5.4%
	600	Materials / Supplies	4,000	4,000	-	0.0%
	500	Annexation Agreement	1,150,000	1,215,000	65,000	5.7%
	900	Debt Service	1,770,472	2,541,010	770,538	43.5%
	900	Transfer to Social Services				
	900	State/Federal/Other	2,978,986	3,447,286	468,300	15.7%
	900	Local Contribution	968,532	774,826	(193,706)	-20.0%
	900	Transfer to Section 8				
	900	State/Federal/Other	156,000	150,000	(6,000)	-3.8%
	900	Local Contribution	49,570	57,734	8,164	16.5%
	900	Transfer to Comprehensive Services				
	900	State/Federal/Other	422,100	422,100	-	0.0%
	900	Local Contribution	247,900	247,900	-	0.0%
	900	Transfer to Capital Projects	3,400,000	5,954,520	2,554,520	75.1%
	900	Transfer to County Fair Fund	9,475	10,000	525	5.5%
	900	Transfer to E911 Fund	734,403	787,415	33,012	4.5%
	900	Transfer to Public Utilities Fund	923,096	3,938,380	3,015,284	326.6%
	900	Reserve for Cash Proffers	500,000	150,000	(350,000)	-70.0%
			\$ 13,416,884	\$ 19,782,871	\$ 6,365,787	47.4%
		Total Expenditures	\$ 99,722,371	\$ 104,151,405	\$ 4,429,034	4.4%

**ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET**

EXPENDITURE SUMMARY BY OBJECT

EXPENDITURE CATEGORY	FY 2009 Budget	FY 2010 Adopted Budget	Increase/ (Decrease)	Percentage Increase/ (Decrease) Over FY 2009	Percentage Of Each Over Category To Total
(1) Salaries & Wages	\$ 9,680,871	\$ 9,622,167	\$ (58,704)	-0.6%	9.7%
(2) Employee Benefits	2,994,207	3,045,805	51,598	1.7%	3.0%
(3) Professional / Contracted Services	3,382,467	4,884,714	1,502,247	44.4%	3.4%
(4) Purchased Services	5,267,111	5,473,133	206,022	3.9%	5.3%
(5) Materials / Supplies	951,465	904,604	(46,861)	-4.9%	1.0%
(6) Equipment / Vehicles	360,650	59,600	(301,050)	-83.5%	0.4%
(7) Other	77,085,600	80,161,382	3,075,782	4.0%	77.3%
TOTAL	\$ 99,722,371	\$ 104,151,405	\$ 4,429,034	4.4%	100.0%

EXPLANATIONS OF INCREASES (DECREASES):

(1) Salaries & Wages	See Next Page	(5) Materials / Supplies	
(2) Employee Benefits	See Next Page	Motor, Fuel, Lube Repairs	\$ (15,650)
		Uniforms	(21,400)
(3) Professional / Contracted Services		P&R Program Supplies	(391)
Reassessment	305,000	Office Supplies	(7,430)
Countywide Drainage Plan	(75,000)	Miscellaneous	(1,990)
Equipment Repairs / Maintenance	(33,235)		<u>\$ (46,861)</u>
Advertising/Marketing	(93,165)	(6) Equipment / Vehicles	
SPSA Tipping Fees	1,437,790	Vehicles	\$ (210,000)
Detention Costs	50,000	Equipment	(91,050)
Miscellaneous Professional Services	(89,143)		<u>(301,050)</u>
	<u>\$ 1,502,247</u>	(7) Other	
(4) Purchased Services		Capital Projects	\$ 2,564,520
Equipment Rental	\$ (3,931)	Schools - Local Contribution	(3,367,626)
Copier Lease		Schools - State/Federal/Other	(305,435)
Property Rental	25,750	Schools - Capital Projects	500,000
Postage / Telephone	64,395	Public Utilities	3,015,284
Travel / Training	(90,240)	Social Services - Local Contribu	(193,706)
Utilities	37,000	Social Services - State/Federal/	468,300
Insurance	7,045	E911 - Local Contribution	33,012
Dues/Subscriptions	(22,740)	Reserve for Cash Proffers	(350,000)
Contributions:		County Fair	525
Blackwater Regional Library	9,765	Section 8	2,164
Annexation Agreement	65,000	Contingency	(18,207)
State/Local Hospitalization	(2,210)	Debt Service	770,537
CASA (due to reclassification of expense	34,723		<u>\$ 3,109,368</u>
Landfill Post Closure	280,000		
Operating Exp	(172,352)		
Miscellaneous Reductions	(6,183)		
	<u>\$ 206,022</u>		

**ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET**

SALARY AND BENEFIT SUMMARY

SALARIES/WAGES:	FY 2009 BUDGET	FY 2010 ADOPTED BUDGET	\$ CHANGE	% CHANGE
Salaries & Wages:				
Full Time	8,387,810	\$ 8,385,842	\$ (1,968)	0.0%
Part Time	1,032,951	966,197	(66,754)	-6.5%
Overtime	65,800	72,034	6,234	9.5%
Other Compensation	194,310	198,094	3,784	1.9%
New Staff - Full Time	-	-	-	N/A
Total Salaries & Wages	\$ 9,680,871	\$ 9,622,167	\$ (58,704)	-0.6%

EMPLOYEE BENEFITS:	FY 2009 BUDGET	FY 2010 ADOPTED BUDGET	\$ CHANGE	% CHANGE
FICA / Medicare				
Current Staff	\$ 729,318	\$ 720,329	\$ (8,989)	-1.2%
New Staff	0	0	0	N/A
	<u>729,318</u>	<u>720,329</u>	<u>(8,989)</u>	<u>-1.2%</u>
Virginia Retirement System (VRS) budgeted rates remained unchanged from 11.86% of annual salary. VRS Optional Health Credit Program remain unchanged at .36% of annual salary				
Current Staff	\$ 1,006,197	\$ 1,002,859	\$ (3,338)	-0.3%
New Staff	0	0	0	N/A
	<u>1,006,197</u>	<u>1,002,859</u>	<u>(3,338)</u>	<u>-0.3%</u>
Hospitalization / Medical Insurance Premiums increased approximately 5% Employer cost for family coverage = \$8,108/year				
Current Staff	\$ 879,882	\$ 926,409	\$ 46,527	5.3%
New Staff	0	0	0	N/A
	<u>879,882</u>	<u>926,409</u>	<u>46,527</u>	<u>5.3%</u>
Dental insurance premiums increased approximately 5% Employer cost for family coverage = \$857/year				
Current Staff	\$ 57,915	\$ 61,615	\$ 3,700	6.4%
New Staff	0	0	0	N/A
	<u>57,915</u>	<u>61,615</u>	<u>3,700</u>	<u>6.4%</u>
Group Life Insurance budgeted premiums remain unchanged at .82% of annual salary.				
Current Staff	\$ 73,186	\$ 66,755	\$ (6,431)	-8.8%
New Staff	0	0	0	N/A
	<u>73,186</u>	<u>66,755</u>	<u>(6,431)</u>	<u>-8.8%</u>

**ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET
SALARY & BENEFIT SUMMARY**

EMPLOYEE BENEFITS:	FY 2009 BUDGET	FY 2010 ADOPTED BUDGET	\$ CHANGE	% CHANGE
Deferred Compensation Plan (457B) the County matches dollar for dollar up to \$35 per month.				
Current Staff	\$ 60,110	\$ 64,180	\$ 4,070	6.8%
New Staff	-	-	0	N/A
	60,110	64,180	4,070	6.8%
Worker's Compensation Insurance	\$ 155,950	\$ 175,950	\$ 20,000	12.8%
Tuition Reimbursement	10,000	-	(10,000)	N/A
Unemployment Compensation	10,000	15,500	5,500	55.0%
Other	11,649	12,208	559	4.8%
Total Benefits	\$ 2,994,207	\$ 3,045,805	\$ 51,598	1.7%
TOTAL SALARIES & BENEFITS	\$ 12,676,078	\$ 12,667,972	\$ (7,106)	-0.1%

ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING AND CAPITAL BUDGET
SUMMARY BY DEPARTMENT

DEPARTMENT	FY 2009 Budget	FY 2009 Expected	FY 2010 Requested	FY 2010 Adopted	% Change	\$ Change
<u>General Government</u>						
Board of Supervisors	\$ 273,603	\$ 305,626	\$ 283,217	\$ 281,217	3%	\$ 7,814
Contingency	50,000	-	50,000	8,207	-84%	(41,793)
County Administrator	625,727	631,739	634,020	628,520	0%	2,793
County Attorney	430,103	446,239	476,137	496,497	1%	6,394
Human Resources	283,798	275,112	354,004	257,800	-9%	(25,998)
Commissioner of the Revenue	557,944	576,394	579,643	548,519	-2%	(9,325)
Real Estate Assessment	12,030	25,574	318,060	318,060	2544%	306,030
Treasurer	521,124	526,380	600,118	523,443	0%	2,319
Budget and Finance	489,866	446,758	464,536	454,404	-7%	(35,462)
Insurance	255,750	293,739	293,775	293,775	10%	27,025
Electoral Board/Registrar	185,124	175,884	197,430	188,902	2%	3,778
Information Technology/GIS Operations	718,557	737,154	748,485	721,135	1%	4,578
Communications	126,067	120,150	128,184	96,114	-24%	(29,953)
Total General Government Administration	\$ 4,538,893	\$ 4,560,760	\$ 6,127,589	\$ 4,756,593	5%	\$ 218,000
<u>Judicial Administration</u>						
Circuit Court	\$ 36,220	\$ 29,802	\$ 35,100	\$ 34,445	-5%	\$ (1,775)
General District Court	7,250	6,127	7,307	8,475	17%	1,225
Juvenile and Domestic Relations Court	11,025	9,220	10,215	11,065	0%	40
Fifth District Court Services Unit	114,134	146,483	164,134	164,134	44%	50,000
Clerk of the Circuit Court	405,168	392,454	416,993	400,797	-1%	(4,371)
Commonwealth Attorney	337,586	381,400	439,592	437,127	29%	89,541
Total Judicial Administration	\$ 911,383	\$ 975,466	\$ 1,073,341	\$ 1,056,043	16%	\$ 144,660
<u>Public Safety</u>						
Sheriff	\$ 3,118,553	\$ 2,972,505	\$ 3,218,688	\$ 2,950,558	-5%	\$ (167,995)
Care and Confinement of Prisoners	65,581	-	65,581	65,581	0%	-
Emergency Services - Fire & Rescue	1,420,819	1,438,640	1,422,276	1,338,823	-6%	(81,196)
Volunteer Fire Services	346,017	356,320	486,919	346,017	0%	-
Volunteer Rescue Services	314,932	314,932	367,821	314,932	0%	-
Inspections and Code Enforcement	510,352	494,092	525,856	513,081	1%	2,709
Animal Control	219,491	212,356	219,944	206,676	-6%	(12,815)
Emergency Management	10,506	10,556	11,506	8,556	-19%	(1,950)
Comprehensive Community Corrections Program	8,579	8,579	16,550	8,579	0%	-
Total Public Safety	\$ 6,014,830	\$ 5,807,880	\$ 6,334,941	\$ 5,753,583	-4%	\$ (261,247)
<u>General Services</u>						
Administration	\$ 121,307	\$ 123,506	\$ 123,271	\$ 177,945	47%	\$ 56,638
Refuse Collection	992,324	953,832	921,409	770,646	-22%	(221,678)
Refuse Disposal	2,012,210	2,628,000	3,450,000	3,450,000	71%	1,437,790
Buildings and Grounds	1,339,170	1,469,521	2,060,405	1,636,254	22%	297,084
Transportation / Maintenance	146,000	142,252	147,000	81,000	-45%	(65,000)
Maintenance of Roads	-	-	-	-	N/A	-
Roadway Beautification	11,750	11,750	11,750	9,400	-20%	(2,350)
Engineering Division	600,238	546,012	578,775	431,623	-28%	(168,515)
Total General Services	\$ 5,222,999	\$ 5,884,874	\$ 7,292,610	\$ 6,556,868	26%	\$ 1,333,869
<u>Health & Welfare</u>						
Commission on Aging	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700	0%	-
Court Appointed Special Advocate (CASA)	67,590	156,940	34,723	34,723	-49%	(32,867)
Early Childhood Council	31,250	31,250	31,250	31,250	0%	-
Independence Center	5,300	5,300	5,300	5,300	0%	-
Genieve Shelter	10,600	10,600	10,600	10,600	0%	-
Isle of Wight Triad	2,780	2,780	2,780	2,780	0%	-
Juvenile Accountability Program	44,183	48,351	50,274	49,924	13%	5,741
Senior Services of Southeastern Virginia	33,413	33,413	44,913	33,413	0%	-
State/Local Hospitalization	15,210	13,000	13,000	13,000	-15%	(2,210)

ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING AND CAPITAL BUDGET
SUMMARY BY DEPARTMENT

DEPARTMENT	FY 2009 Budget	FY 2009 Expected	FY 2010 Requested	FY 2010 Adopted	% Change	\$ Change
STOP	7,051	7,051	7,051	7,051	0%	-
Suffolk Shelter for the Homeless	8,500	8,500	9,000	8,500	0%	-
Victim Witness Program	14,596	14,596	15,450	15,450	6%	854
V-STOP Program	3,405	3,405	5,964	5,964	75%	2,559
Western Tidewater Community Services Board	160,272	160,272	165,080	160,272	0%	-
Western Tidewater Free Clinic	5,150	5,150	20,000	5,150	0%	-
Western Tidewater Health District	440,665	440,665	522,464	440,665	0%	-
Total Health & Welfare	\$ 861,665	\$ 942,973	\$ 939,549	\$ 825,742	-3%	\$ (26,823)
<u>Parks, Recreation, and Cultural</u>						
Parks and Recreation - Operations	\$ 922,850	\$ 928,799	\$ 969,686	\$ 783,968	-15%	\$ (138,882)
Parks and Recreation - Programs	225,655	174,503	227,266	225,584	0%	\$ (71)
Skating Rink	117,448	95,440	114,848	114,448	-3%	(3,000)
Historic Resources Division	270,051	308,836	277,048	244,147	-10%	(25,904)
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	603,748	603,748	613,513	613,513	2%	9,765
Paul D. Camp Community College	6,500	6,500	6,500	6,500	0%	-
Total Parks, Recreation, and Cultural	\$ 2,152,262	\$ 2,128,926	\$ 2,214,861	\$ 1,894,160	-7%	\$ (158,092)
<u>Community Development</u>						
Planning and Zoning	\$ 848,170	\$ 895,898	\$ 1,082,743	\$ 864,354	2%	\$ 16,184
Economic Development	423,058	408,290	405,608	381,173	-10%	(41,885)
Tourism	373,909	382,925	397,866	385,024	3%	11,115
Rural Conservation & Enhancement	19,000	19,000	19,000	19,000	0%	-
Cooperative Extension Service	59,962	35,448	59,117	57,630	-4%	(2,332)
Forestry Service	4,900	6,860	6,860	6,860	40%	1,960
Chamber of Commerce	16,000	16,000	16,000	16,000	0%	-
Patriot's Day	-	-	-	-	N/A	-
Riverkeeper's Organization	3,600	3,600	3,600	3,600	0%	-
Total Community Development	\$ 1,748,599	\$ 1,779,022	\$ 1,890,694	\$ 1,733,641	-1%	\$ (14,958)
<u>Non-departmental</u>						
Debt Service	\$ 1,770,472	\$ 1,770,472	\$ 2,808,383	\$ 2,541,009	44%	\$ 770,537
Non-departmental	106,350	73,536	96,500	106,500	0%	150
Annexation Settlement Payment	1,150,000	1,215,000	1,215,000	1,215,000	6%	65,000
Total Non-Departmental	\$ 3,026,822	\$ 3,059,008	\$ 4,119,883	\$ 3,862,509	28%	\$ 835,687
<u>Transfers</u>						
Museum Gift Shop	\$ -	\$ -	\$ -	\$ -	N/A	-
County Fair	9,475	70,725	10,000	10,000	6%	525
E-911	734,403	700,000	767,415	767,415	4%	33,012
Comprehensive Services Act - State/Fed/Other	422,100	445,540	422,100	422,100	0%	-
Local Contribution	247,900	252,032	247,900	247,900	0%	-
Section 8 - State/Federal/Other	156,000	152,804	150,000	150,000	-4%	(6,000)
Local Contribution	49,570	49,336	61,844	57,734	16%	8,164
Social Services - State/Federal/Other	2,978,986	2,978,986	3,447,286	3,447,286	16%	\$ 468,300
Local Contribution	868,532	868,532	804,745	774,826	-20%	(193,706)
Schools - State/Federal/Other	35,439,719	35,439,719	33,310,258	35,134,284	-1%	(305,435)
Local Contribution	24,357,041	24,988,077	23,120,377	21,943,825	-10%	(2,413,216)
Debt Service	5,068,306	5,068,306	5,054,970	4,113,896	-19%	(954,410)
Schools - Capital	-	-	500,000	500,000	N/A	500,000
Capital Projects	3,400,000	27,070,000	7,400,520	5,954,520	75%	2,554,520
Public Utilities	923,096	943,191	1,000,000	3,938,380	327%	3,015,284
Industrial Development Authority	-	-	-	-	N/A	-
Total Transfers	\$ 74,755,128	\$ 99,027,248	\$ 76,297,215	\$ 77,462,166	4%	\$ 2,671,337
RESERVES:						
Cash Profits	\$ 500,000	\$ 60,000	\$ -	\$ 150,000	-70%	(350,000)
TOTAL:	\$ 99,722,371	\$ 124,226,246	\$ 105,390,583	\$ 104,151,405	4%	\$ 4,393,333

ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET
ADOPTED TAX RATES

PROPERTY TAXES	FY 2009		Adopted FY 2010		% Change
Real Estate	\$	0.52	\$	0.52	0%
Personal Property	\$	4.40	\$	4.40	0%
Machinery & Tools	\$	0.95	\$	0.95	0%
Mobile Homes	\$	0.52	\$	0.52	0%
Boats / Airplanes	\$	1.00	\$	1.00	0%

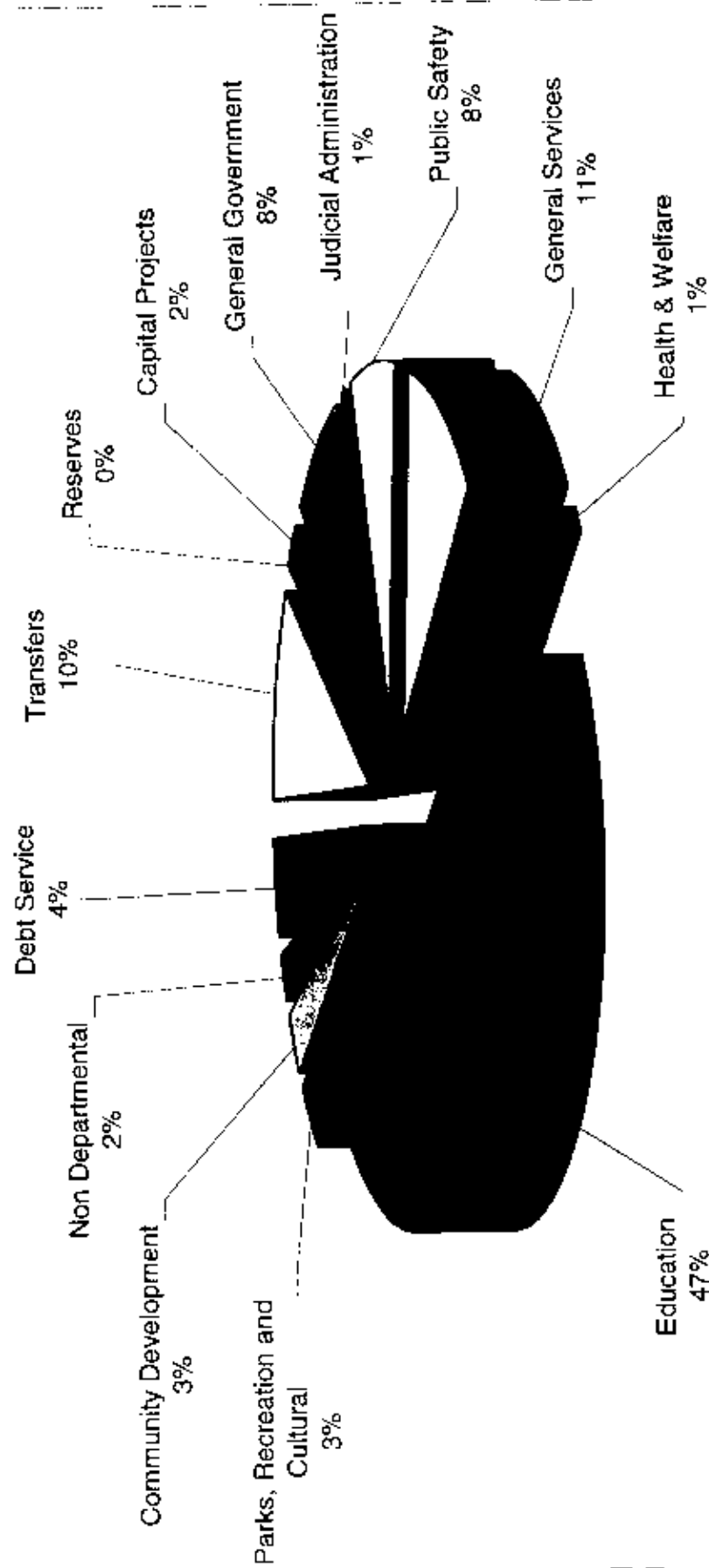
Rates are per \$100 of assessed value / Projected Personal Property Tax Relief = 62%

OTHER LOCAL TAXES

Cable Franchise Fee	* 5% of gross receipts	* 5% of gross receipts
Cellular Tax	* \$0.00	* \$0.00
Consumption Tax		
Electric	\$0.00018-\$0.00038/kwh	\$0.00018-\$0.00038/kwh
Gas	\$0.004 per ccf	\$0.004 per ccf
E911 Tax	* \$0.00	* \$0.00
Electric Utility Tax - Residential	20% of monthly charge plus \$0.015626 / kwh not to exceed \$3.00	20% of monthly charge plus \$0.015626 / kwh not to exceed \$3.00
Electric Utility Tax - Commercial	20% of monthly charge plus \$0.014766 / kwh not to exceed \$200	20% of monthly charge plus \$0.014766 / kwh not to exceed \$200
Gas Utility Tax - Residential	20% of monthly charge plus \$0.1867 / ccf not to exceed \$3.00	20% of monthly charge plus \$0.1867 / ccf not to exceed \$3.00
Gas Utility Tax - Commercial	20% of monthly charge plus \$0.15716/ccf not to exceed \$200	20% of monthly charge plus \$0.15716/ccf not to exceed \$200
Lodging Tax	2%	2%
Meals Tax	4%	4%
Motor Vehicle License Fee	\$20 per year \$18 per year - motorcycles	\$20 per year \$18 per year - motorcycles
Telephone Utility Tax	* \$0.00	* \$0.00

* Effective January 1, 2007 the State restructured the E911 tax and combined the telephone utility, cable utility and cellular telephone utility taxes into one communications sales and use tax at a rate of 5% per gross receipts, and imposed separate right-of-way fees for land line phones, cable lines and E911 land line services. These taxes and fees, along with the cable franchise fee, are now State imposed fees and the revenue generated from these taxes and fees are now collected by the State. The revenues are then distributed to the localities at a predetermined ratio.

How Your Local Tax Dollar is Spent



<p align="center">ISLE OF WIGHT COUNTY FY 2009-10 GENERAL OPERATING BUDGET UNDESIGNATED GENERAL FUND BALANCE</p>

Projected FY 2010

Beginning Fund Balance 7/1/08	\$ 22,252,277
Less: Designated as of 6/30/09	(2,858,450)
Less: FY09 Budget Appropriations	(5,589,847)
Less: FY09 Increase in Tipping Fees	<u>(575,000)</u>
Projected Undesignated General Fund Balance	<u>\$ 13,228,980</u>

Fund Balance Policy is to maintain a minimum of 10% of the following year's budgeted operating expenditures in the Undesignated Fund Balance.

FY10 Proposed Operating & Capital Budget	\$ 104,151,405
Less: Capital Budget Funded with Debt	<u>(9,367,900)</u>
FY10 Proposed Operating Budget	<u>\$ 94,783,505</u>
Required 10% Undesignated Balance	9,478,351
Fund Balance in Excess of Minimum	\$ 3,750,630

<p align="center">ISLE OF WIGHT COUNTY FY 2009-10 GENERAL OPERATING BUDGET SCHEDULE OF RESERVED FUNDS</p>
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Estimated as of June 30, 2009

General Fund:	
Cash Proffers	\$ 100,000
Chesapeake Bay Violations	18,150
VDOT Revenue Sharing	<u>2,740,300</u>
Total Reserved Funds in General Fund	\$ 2,858,450
 Capital Projects:	
Economic Development Reserve	\$ 2,643,175
PACE Program Reserve (excluding grant funds)	2,863,272
Land Preservation	772,358
Erosion & Sediment Control	<u>30,000</u>
 Total Reserved Funds in Capital Projects	\$ 6,308,805
 Total Estimated Reserve Funds as of June 30, 2009	\$ 9,167,255

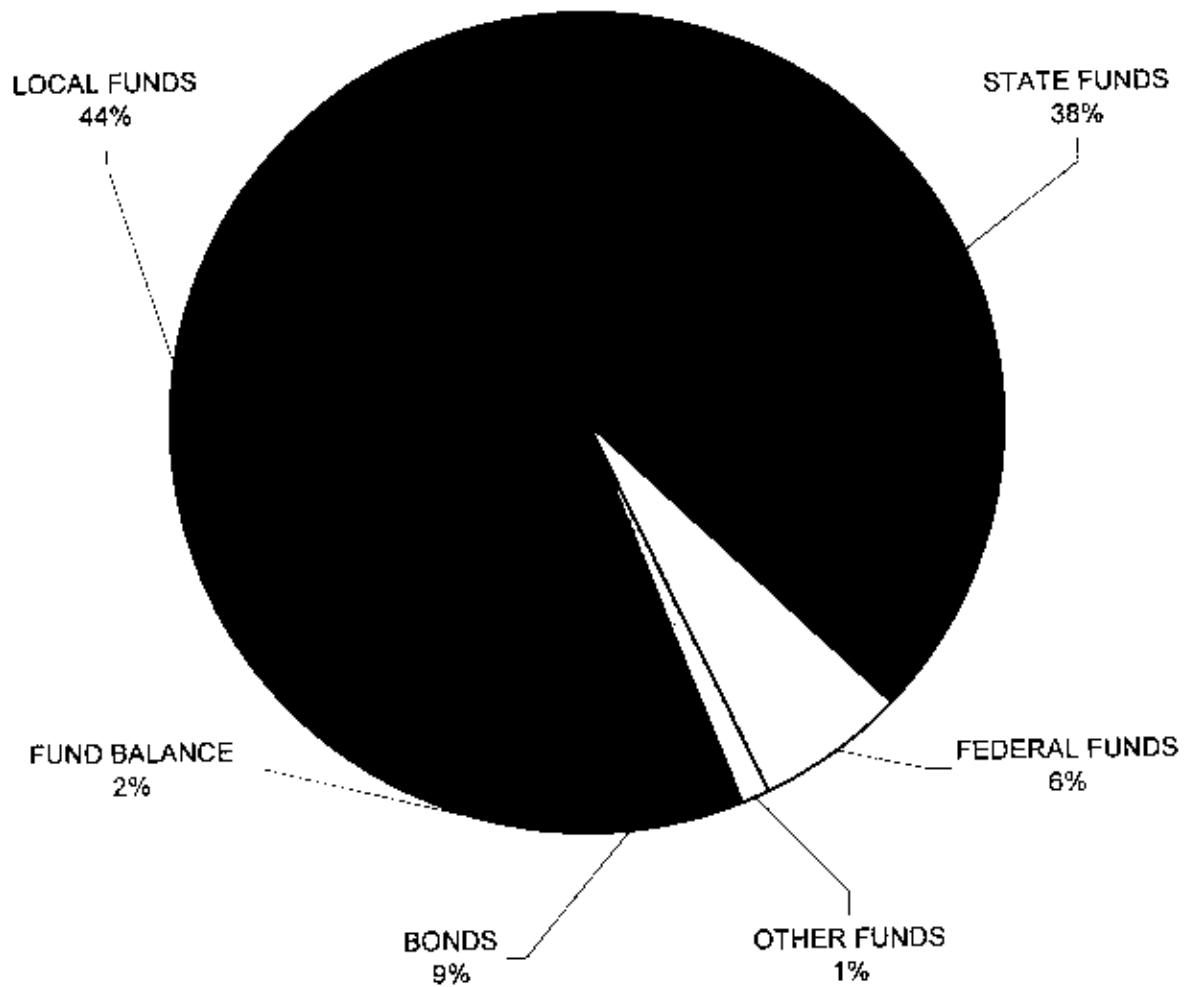
Isle of Wight County
FY 2009-10 General Operating Budget

Special Revenue / Enterprise Funds Summary

	<u>Museum Gift Shop</u>	<u>County Fair</u>	<u>E-911</u>	<u>Comprehensive Services</u>	<u>Section 8</u>	<u>Social Services</u>	<u>Public Utilities</u>
Operating Revenues:							
State / Federal / Other	\$ -	\$ -	\$ -	\$ 422,100	\$ 150,000	\$3,447,286	\$ -
Fees & Other Revenue	10,100	188,600	78,000				2,737,479
Recovered Costs			92,308				-
Transfer from General Fund	-	10,000	767,415	247,900	57,734	774,826	3,938,380
Total:	\$ 10,100	\$ 198,600	\$ 937,723	\$ 670,000	\$ 207,734	\$4,222,112	\$6,675,859
Operating Expenditures:							
Operating Expenses	\$ 10,100	\$ 198,600	\$ 937,723	\$ 670,000	\$ 207,734	\$4,222,112	\$3,122,479
Capital Expenses	-	-	-	-	-	-	3,553,380
Total:	\$ 10,100	\$ 198,600	\$ 937,723	\$ 670,000	\$ 207,734	\$4,222,112	\$6,675,859

**ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET**

REVENUE



**ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET**

REVENUE

REVENUE SUMMARY	FY 2008 Actual		FY 2008 Actual		FY 2009 Expected	FY 2010 Adopted	% Change	% Total
GENERAL PROPERTY TAXES	\$ 31,455,053		\$36,455,016		\$ 38,563,492	\$ 37,075,000	-1%	36%
OTHER LOCAL TAXES	5,393,305		6,393,256		6,036,530	6,139,000	-5%	6%
PERMITS, PRIVILEGE FEES	1,567,278		422,715		401,324	516,500	-50%	0%
FINES AND FORFEITURES	64,469		101,443		78,000	80,000	78%	0%
REVENUE FROM USE OF MONEY	1,022,083		1,103,516		345,000	300,000	-77%	0%
REVENUE FROM USE OF PROPERTY	96,161		73,672		71,000	95,000	28%	0%
CHARGES FOR SERVICES	523,255		797,332		771,184	872,250	-15%	1%
MISCELLANEOUS REVENUE	433,452		10,763,305		25,742,365	9,957,633	586%	10%
NON-CATEGORICAL AID	6,062,091		5,372,245		5,200,603	5,201,226	-5%	5%
SHARED EXPENSES	1,992,649		2,170,676		2,163,773	2,322,400	5%	2%
STATE CATEGORICAL AID	1,158,543		1,462,207		1,743,934	1,775,757	8%	2%
FEDERAL CATEGORICAL AID	2,376,738		1,509,692		2,036,254	2,319,129	14%	2%
SCHOOL AID	28,646,369		33,157,543		35,438,719	35,134,284	-1%	34%
RESERVED FUND BAL. - Capital	-		-		1,080,000	515,000	-52%	0%
UNRESERVED FUND BAL. - Capital	-		-		1,457,000	-	-100%	0%
UNRESERVED FUND BAL. - Operating	-		-		3,127,847	1,848,226	17%	2%
TOTAL	\$ 80,791,447		\$99,782,618		\$ 124,257,065	\$ 104,151,405	4%	100%

REVENUE SOURCE:	FY 2008 Actual		FY 2008 Actual		FY 2009 Expected	FY 2010 Adopted	% Change	% Total
LOCAL FUNDS	\$ 40,555,057		\$46,110,255		\$ 46,985,697	\$ 45,667,483	-5%	44%
STATE FUNDS	33,629,832		37,396,672		39,492,579	39,351,444	-1%	38%
FEDERAL FUNDS	5,527,731		5,054,913		5,710,662	8,059,494	6%	6%
OTHER FUNDS	1,078,827		1,220,778		1,380,132	1,341,858	-3%	1%
BONDS	-		10,000,000		25,023,198	9,367,900	N/A	9%
FUND BALANCE	-		-		5,664,847	2,363,226	-43%	2%
TOTAL	\$ 80,791,447		\$99,782,618		\$ 124,257,065	\$ 104,151,405	4%	100%

**ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET**

REVENUE

REVENUE SUMMARY	FY 2006 Actual	FY 2008 Actual	FY 2009 Expected	FY 2010 Adopted	% Change	% Total
GENERAL PROPERTY TAXES:						
REAL PROPERTY	\$ 17,870,791	\$ 20,654,803	\$ 22,007,176	\$ 22,469,000	6%	61%
PUBLIC SERVICE CORP-REAL/PERS	1,391,517	1,159,175	1,059,316	1,075,000	-7%	3%
PERSONAL PROPERTY	5,126,801	6,814,953	7,400,000	5,910,000	-20%	16%
BOAT / AIRPLANE TAX	198,969	227,441	230,000	240,000	26%	1%
MOBILE HOME	164,645	102,301	108,000	111,000	-8%	0%
MACHINERY AND TOOLS	6,372,676	7,081,096	7,354,000	6,970,000	0%	18%
PENALTIES	223,455	287,180	265,000	200,000	0%	1%
INTEREST	105,199	128,057	140,000	100,000	0%	0%
TOTAL	\$ 31,455,053	\$ 36,455,016	\$ 38,563,492	\$ 37,075,000	-1%	100%
OTHER LOCAL TAXES:						
LOCAL SALES AND USE TAX	\$ 1,842,451	\$ 2,058,157	\$ 2,037,844	\$ 2,035,000	0%	33%
COMMUNICATIONS SALES TAX	-	1,528,918	1,450,822	1,450,000	-7%	24%
CONSUMER UTILITY	925,539	866,181	860,000	860,000	-6%	14%
CONSUMPTION TAX	155,644	136,402	139,484	142,000	-14%	2%
BUSINESS LICENSE	467,618	367,687	386,217	386,000	-9%	5%
LODGING TAX	26,313	19,472	19,163	20,000	-20%	0%
MEALS TAX	198,814	258,133	233,000	246,000	-5%	4%
CELLULAR COMMUNICATIONS TAX	338,756	-	-	-	N/A	0%
MOTOR VEHICLE LICENSES	470,928	496,789	500,000	500,000	-3%	8%
CABLE / BANK FRANCHISE TAX	99,783	9,072	-	-	N/A	0%
TAXES ON RECORDATION/WILLS	867,450	652,445	410,000	500,000	-9%	8%
TOTAL	\$ 5,383,306	\$ 8,393,256	\$ 6,036,530	\$ 6,139,000	-5%	100%
PERMITS, PRIVILEGE FEES AND REGULATORY LICENSES:						
ANIMAL LICENSES	\$ 10,790	\$ 20,050	\$ 21,784	\$ 20,000	-2%	4%
ZONING AND SUBDIVISION FEES	171,126	74,794	60,000	80,000	-36%	15%
BUILDING AND RELATED PERMITS	503,052	226,064	225,000	250,000	-17%	48%
CASH PROFFERS	875,747	83,662	80,000	150,000	-70%	28%
CONCEALED WEAPONS PERMITS	4,888	8,293	8,000	5,000	0%	1%
TRANSFER FEES	1,675	1,997	1,500	1,500	0%	0%
MISC PERMITS/FEES	-	7,855	5,040	10,000	-88%	2%
TOTAL	\$ 1,567,278	\$ 422,715	\$ 401,324	\$ 516,500	-50%	100%
CHARGES FOR SERVICES:						
CHARGES FOR CW ATTORNEY	\$ 1,355	\$ 3,827	\$ 827	\$ 1,200	0%	0%
JURORS	3,010	-	383	4,500	0%	1%
SHERIFF'S FEES	2,204	2,204	2,205	2,200	0%	0%
CHARGES FOR OTHER PROTECTION	1,300	2,351	989	2,500	0%	0%
CHARGES FOR WASTE REMOVAL	4,320	2,520	2,280	4,000	0%	0%
CHARGES FOR PLANNING/COM DEV	2,314	1,693	1,500	1,500	0%	0%
CHARGES FOR PARKS & REC	135,208	233,599	200,000	286,350	18%	33%
EMS FEES	315,868	457,018	475,000	475,000	-30%	54%
COURT COSTS	57,676	94,180	88,000	95,000	-5%	11%
TOTAL	\$ 523,255	\$ 797,332	\$ 771,184	\$ 872,250	-16%	100%

**ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET**

REVENUE

REVENUE SUMMARY	FY 2008 Actual	FY 2008 Actual	FY 2009 Expected	FY 2010 Adopted	% Change	% Total
MISCELLANEOUS:						
EXPENDITURES REFUNDS	\$ 177,278	\$ 195,731	\$ 321,475	\$ 115,000	0%	1%
MISCELLANEOUS	50,583	227,801	48,692	126,733	6%	1%
DONATIONS	2,200	2,000			N/A	0%
RECOVERED COSTS	203,391	337,673	349,000	348,000	-5%	3%
BOND ISSUE	-	10,000,000	25,023,198	9,367,800	1002%	94%
TOTAL	\$ 433,452	\$ 10,763,305	\$ 25,742,365	\$ 9,957,533	586%	100%
NONCATEGORICAL AID:						
PERSONAL PROPERTY TAX RELIEF	\$ 5,575,405	\$ 5,115,890	\$ 5,115,890	\$ 5,115,890	0%	98%
STATE AID TO LOCALITIES			(100,287)	(99,654)	N/A	-2%
ABC PROFITS	12,344	12,344			N/A	0%
MOBILE HOME TITLING TAX	57,358	84,586	75,000	75,000	0%	1%
WINE TAXES	12,939	12,939			N/A	0%
GRANTORS TAX ON DEEDS	372,065	109,509	75,000	75,000	-70%	1%
ROLLING STOCK TAX	31,870	36,977	35,000	35,000	0%	1%
TOTAL	\$ 6,062,091	\$ 5,372,245	\$ 5,200,603	\$ 5,201,226	-5%	100%
SHARED EXPENSES:						
COMMONWEALTH ATTORNEY	\$ 247,851	\$ 274,314	\$ 290,000	\$ 375,000	29%	16%
SHERIFF	1,067,781	1,234,485	1,226,897	1,274,000	0%	55%
COMMISSIONER OF REVENUE	115,295	147,748	150,878	150,800	-1%	6%
TREASURER	108,082	137,650	144,000	143,800	-2%	6%
MEDICAL EXAMINER	180	-	200	200	0%	0%
REGISTRAR/ELECTORAL BOARD	51,711	66,088	55,000	55,000	-5%	2%
CLERK OF CIRCUIT COURT	401,749	310,391	297,000	323,800	8%	14%
TOTAL	\$ 1,992,649	\$ 2,170,678	\$ 2,163,773	\$ 2,322,400	5%	100%
STATE CATEGORICAL AID						
OTHER CAT. AID & GRANTS	\$ 375,838	\$ 303,527	\$ 362,703	\$ 233,352	-17%	13%
COMPREHENSIVE SERVICES	143,202	370,657	445,540	422,100	0%	24%
PUBLIC ASSIST/WELFARE ADMIN	638,503	788,023	935,691	1,120,305	20%	63%
TOTAL	\$ 1,158,543	\$ 1,462,207	\$ 1,743,934	\$ 1,775,757	8%	100%
FEDERAL CATEGORICAL AID						
EMERGENCY SERVICES	\$ -	\$ -	\$ -	\$ -	N/A	0%
OTHER CATEGORICAL AID	766,392	-	53,306	45,999	-14%	2%
PUBLIC ASSIST/WELFARE ADMIN	1,610,346	1,509,692	1,981,988	2,273,130	15%	98%
TOTAL	\$ 2,376,738	\$ 1,509,692	\$ 2,035,294	\$ 2,319,129	14%	100%
SCHOOL AID:						
REVENUE FROM THE STATE	\$ 24,416,548	\$ 28,391,544	\$ 30,384,219	\$ 30,052,061	-1%	86%
REVENUE FROM FED GOVT	3,150,983	3,545,221	3,675,368	3,740,365	2%	11%
OTHER	1,078,827	1,220,778	1,380,132	1,341,858	-3%	4%
TOTAL	\$ 28,646,368	\$ 33,157,543	\$ 35,439,719	\$ 35,134,284	-1%	100%

**ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET**

PROPERTY TAX CALCULATION

Real Property Class	Rate Per \$100	FY 2009 Budget Assessment	FY 2009 Actual Assessment (CY 2008 BILLS)	FY 2010 Assessment	% Change Budget to Budget	% Change Budget to Actual
Real Estate:	\$0.52	\$ 4,137,000,000	\$ 4,352,362,200	\$ 4,420,000,000	6.8%	1.6%
Less Tax Relief		(35,577,000)	(34,615,384.0)	(39,423,000)		
Less Recycling Credit		(50,200,000)	(49,721,538.0)	(50,200,000)		
Net Real Estate		4,051,223,000	\$ 4,268,025,278	4,330,377,000	6.8%	
Personal Property	\$4.40	280,200,000	287,248,000	247,000,000	-11.8%	-14.0%
Less Fire & Rescue Tax Relief		(1,179,000)		(1,060,000)	-10.1%	
Net Personal Property		279,021,000		245,940,000	-11.9%	
Machinery & Tools	\$0.95	748,000,000	766,202,081	752,000,000	0.5%	-1.9%
Mobile Homes	\$0.52	23,400,000	22,089,569	21,800,000	-6.8%	-1.3%
Boats/Airplanes	\$1.00	19,200,000	22,301,239	24,000,000	25.0%	7.6%
Public Service		1,160,000	1,059,570	1,075,000	-7.3%	1.5%
Business License		423,000		386,000	-8.7%	
Meals Tax		258,000		246,000	-4.7%	
Transient Occupancy (Lodging)		25,000		20,000	-20.0%	

Real Property Class	Projected FY 2010 Revenues	Less Bad Debt Ratio of 2.5%	Net FY 2010 Revenues	Proposed FY 2010 BUDGET	FY 2009 BUDGET	"NEW" MONEY
Real Estate:	\$ 22,984,000	(574,800)	\$ 22,409,400	\$ 22,410,000	\$ 21,190,000	\$ 1,220,000
Less Tax Relief	(205,000)		(205,000)	(205,000)	(185,000)	(20,000)
Less Recycling Credit	(261,000)		(261,000)	(261,000)	(261,000)	-
Net Real Estate	22,518,000		21,943,400	\$ 21,944,000	\$ 20,744,000	\$ 1,200,000
Delinquent Real Estate	525,000		525,000	525,000	525,000	-
Personal Property (Less PPTR)	5,752,110	(143,803)	5,608,307	\$ 5,810,000	7,100,000	(1,490,000)
Delinquent Personal Property	300,000		300,000	300,000	300,000	-
Machinery & Tools	7,144,000	(178,600)	6,965,400	6,970,000	7,000,000	(30,000)
Mobile Homes	113,360	(2,834)	110,526	111,000	120,000	(9,000)
Boats/Airplanes	240,000	(6,000)	234,000	240,000	190,000	50,000
Public Service	1,075,000	-	1,075,000	1,075,000	1,160,000	(85,000)
Business License	386,000	-	386,000	386,000	423,000	(37,000)
Meals Tax	246,000	-	246,000	246,000	258,000	(12,000)
Transient Occupancy (Lodging)	20,000	-	20,000	20,000	25,000	(5,000)
	\$ 38,319,470	\$ (905,837)	\$ 37,413,633	\$ 37,427,000	\$ 37,845,000	\$ (418,000)
		Less Current year Budgeted Tax Revenue	\$ (37,845,000)			
Assessed Values provided by Commissioner of Revenue			"New Money"	\$ (418,000)		

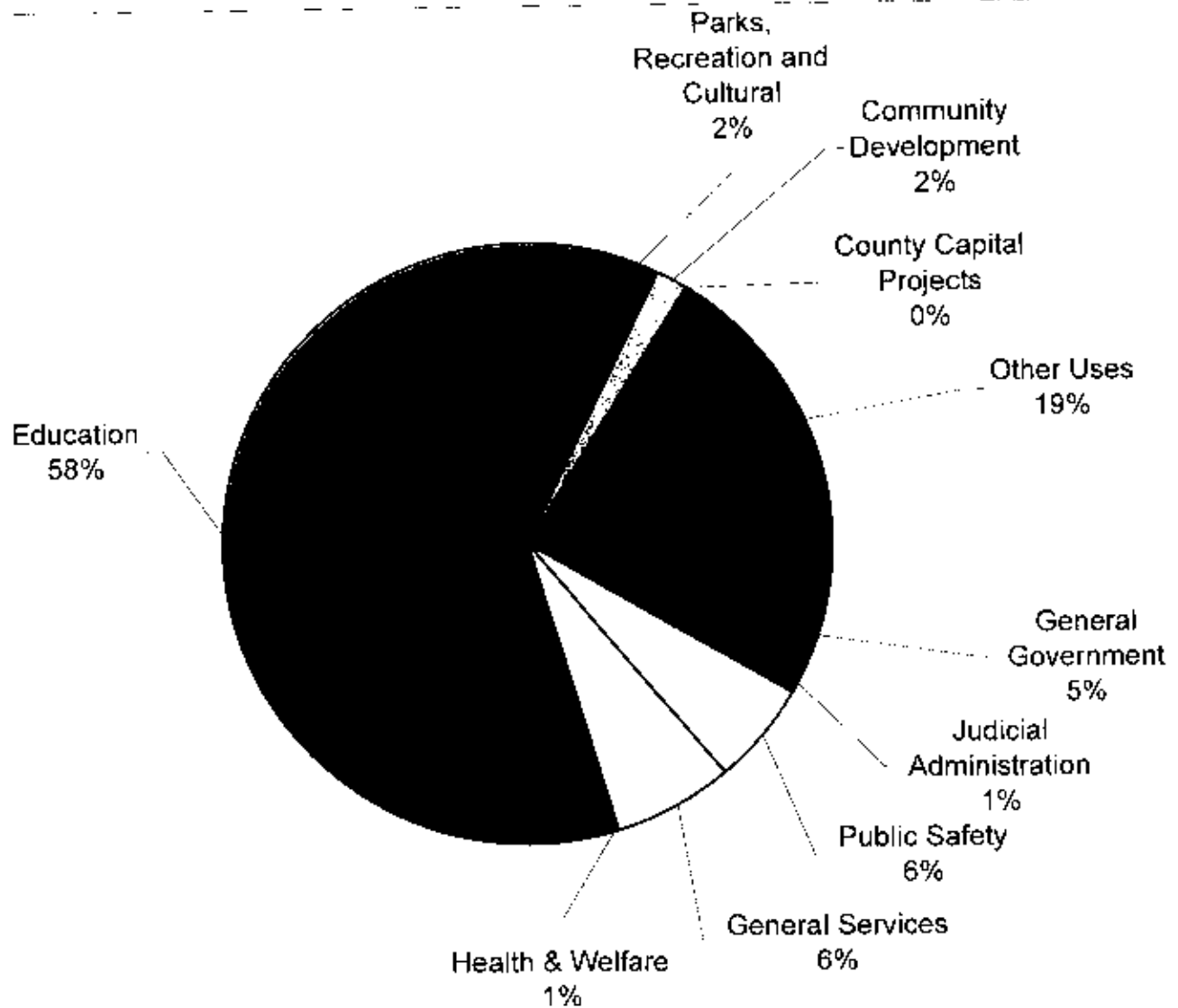
<p align="center">ISLE OF WIGHT COUNTY FY 2009-10 GENERAL OPERATING BUDGET</p>

<p align="center">"ONE CENT EQUALS"</p>
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<u>TAX TYPE</u>	<u>PROPOSED TAX RATE</u>	<u>PROPOSED REVENUE</u>	<u>ONE CENT EQUALS</u>
<i>Real Estate</i>	\$0.52 / 100	\$ 21,944,000	\$ 422,000
<i>Personal Property</i>	\$4.40 / 100	\$ 5,610,000	\$ 12,750
<i>Machinery & Tools</i>	\$0.95 / 100	\$ 6,970,000	\$ 73,368
<i>Boats / Airplanes</i>	\$1.00 / 100	\$ 240,000	\$ 2,400
<i>Mobile Home</i>	\$0.52 / 100	\$ 111,000	\$ 2,135

**ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET**

EXPENDITURE SUMMARY



ISLE OF WIGHT COUNTY FY 2009-10 GENERAL OPERATING BUDGET

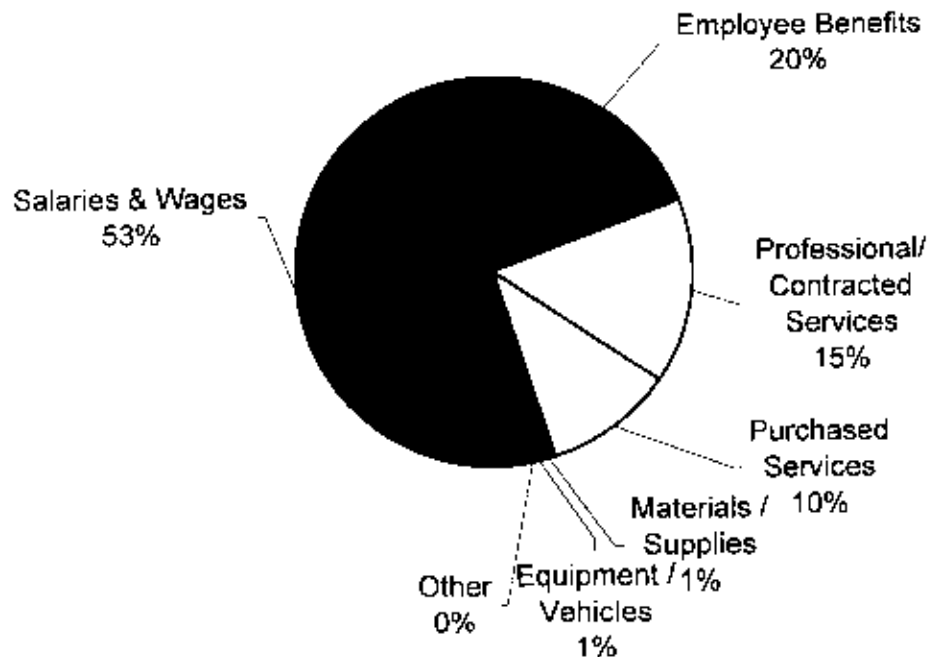
GENERAL GOVERNMENT

General Government encompasses the following:

Board of Supervisors
County Administration
County Attorney
Human Resources
Commissioner of Revenue

Real Estate Assessment
Treasurer
Budget & Finance
Insurance
Electoral Board/Registrar

Information Technology/GIS Operations
Communications



**ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET**

BOARD OF SUPERVISORS

PROGRAM DESCRIPTION

The Board of Supervisors is an elected body of five members representing the County's five magisterial districts. The Board takes action by the adoption of ordinances, resolutions and motions.

Supervisors are elected for four-year terms in November of odd-numbered years. At the first meeting of the calendar year, the Board selects one of its members to serve as Chairman and Vice-Chairman.

GOALS AND OBJECTIVES

- * Maintain service levels to ensure a high quality of life for County residents.
- * Continue to maintain and improve the County's sound financial condition.
- * Promote Isle of Wight County as a regional partner.
- * Continue to plan for future capital expenditures using the Capital Improvements Program.
- * Continue to attract and retain qualified individuals to carry out the policies of the Board and to ensure compliance with Federal and State Laws.
- * Maintain the integrity of the Board's Values and Mission Statements and Strategic Directives, as adopted.

Object Org #	Description 11111000	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget	FY 2009 Expected	FY 2010 Requested	FY 2010 Adopted	% Change	% Total
511000	Salaries & Wages	\$ 38,977	\$ 40,310	\$ 41,922	\$ 41,100	\$ 60,011	\$ 60,912	\$ 61,811	\$ 61,811	3%	22%
521000	Fica/Medicare	2,898	3,084	3,206	3,009	4,581	4,680	4,729	4,729	3%	2%
523000	Hospital/Medical Plan	-	-	-	2,791	8,006	9,811	15,095	15,095	151%	5%
523100	Dental Insurance	-	-	-	197	367	742	1,152	1,152	214%	0%
531700 A	Professional Services	33,568	154,900	72,100	71,981	73,800	72,434	76,000	76,000	3%	27%
536000	Advertising	10,318	27,448	18,000	30,670	20,000	35,000	20,000	20,000	0%	7%
552100	Postage	76	-	200	-	200	25	50	50	-75%	0%
552300 E	Telephone	-	-	-	-	2,400	2,335	2,335	2,335	-3%	1%
555010	Travel & Training	27,058	22,819	20,000	22,836	22,000	22,000	22,000	20,000	-9%	7%
556990 D	Contribution	76,401	15,140	14,263	31,532	18,208	36,208	16,545	16,545	2%	6%
558060	Operating Expenses	11,580	13,081	12,000	6,997	12,000	8,000	8,000	8,000	-33%	3%
558070 C	Special Events	2,299	30,606	-	84	-	-	-	-	N/A	0%
558100 B	Dues & Subscriptions	48,142	50,402	55,000	52,491	55,320	53,000	55,000	55,000	-1%	20%
560010	Office Supplies	536	169	700	4,739	700	500	500	500	-29%	0%
TOTAL		\$ 249,650	\$ 357,999	\$ 237,391	\$ 255,237	\$ 273,603	\$ 306,626	\$ 283,217	\$ 281,217	3%	100%

Personnel Summary		FTE	FY 2009 Budget	FTE	FY 2010 Budget
Job Class / Position					
Chairman		1.0	\$ 13,202	1.0	\$ 13,598
Vice-Chairman		1.0	12,602	1.0	12,880
Supervisor		3.0	34,206	3.0	35,233
Total		5.0	\$ 60,010	5.0	\$ 61,811

NOTE A: Audit-County

Bond admin cost, indirect cost allocation

NOTE B: VACO, NACO, VA Review, Va Inst., Govning, Va Twn&City
HRPDC

HR Partnership

NOTE C: Refreshment and programs for Board sponsored events as performed by "Events Committee" under direction of Parks & Recreation
(Veterans Day / Volunteer Week / Wreath Hanging etc.)
Funds moved to P&R, Other Program Supplies

NOTE D: Hampton Roads Military & Federal Facilities Alliance \$16,545

NOTE E: Includes cost for wireless cards for 4 board members.

**ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET**

CONTINGENCY

PROGRAM DESCRIPTION

The Contingency line comprises funds appropriated for the sole purpose of accommodating unforeseen events.

Object	Description	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget	FY 2009 Expected	FY 2010 Requested	FY 2010 Adopted	% Change	% Total
598000	Contingency	\$ 64,480	\$ 43,180	\$ 59,280		\$ 60,000	\$ -	\$ 50,000	\$ 8,207	-84%	100%
	TOTAL	\$ 64,480	\$ 43,180	\$ 59,280	\$ -	\$ 60,000	\$ -	\$ 50,000	\$ 8,207	-84%	100%

**ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET**

COUNTY ADMINISTRATOR

PROGRAM DESCRIPTION

The County Administrator's Office directs and manages the operations of the County government to meet the needs of the citizens of Isle of Wight County in accordance with policies and programs established by the Board of Supervisors, County ordinances, State statutes, and Federal regulations. The County Administrator's Office advises the Board of Supervisors, recommends policies and sets priorities for consideration by the Board concerning the provision of programs and services throughout the County. The County Administrator also maintains open communication with various segments of the community such as the legislative delegation, business and civic community, other governments and County residents.

GOALS AND OBJECTIVES

- Provide the Board of Supervisors with accurate, timely and clear information with which to make policy decisions.
- Respond to Board requests for research, correspondence, reports and provide other staff support as needed.
- Ensure efficient and effective management of departmental activities.
- Work closely with the Isle of Wight Legislative Delegation towards passage of legislative proposals to benefit the County.
- Provide a professional and responsive level of customer service to all citizens of the County.
- Work closely with the business community and citizen groups toward objectives that are in the best interest of the County and its citizens.
- Maintain the integrity of the Strategic Plan of Action.

Object Org #	Description 11121000	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget	FY 2009 Expected	FY 2010 Requested	FY 2010 Adopted	% Change	% Total
511000	Salaries & Wages	\$ 468,689	\$ 522,574	\$ 518,147	\$ 447,105	\$ 459,214	\$ 469,088	\$ 468,019	\$ 468,019	2%	74%
519000	Other Compensation	6,000	6,667	6,000	-	-	-	-	-	N/A	0%
521000	FICA/Medicare	-	38,407	39,638	31,553	35,130	35,885	35,803	35,803	2%	8%
522100	VRS - Retirement	-	56,652	56,116	48,001	56,116	57,323	57,192	57,192	2%	9%
523000	Hospital/Medical Plan	-	37,150	34,424	28,608	27,933	28,400	29,130	29,130	4%	5%
523100	Dental Insurance	-	2,622	2,488	842	1,965	2,050	2,056	2,056	5%	0%
524000	Group Life Insurance	-	5,922	5,855	4,461	4,087	3,847	3,838	3,838	-6%	1%
526100	Deferred Comp Plan	-	5,752	2,100	1,715	1,680	1,680	1,680	1,680	0%	0%
529000	Fringe Benefits	112,500	-	-	-	-	-	-	-	N/A	0%
533100	Equip. Repair & Maint.	1,813	1,140	1,800	1,279	-	-	-	-	N/A	0%
552100	Postage	1,883	1,674	2,500	1,464	2,000	1,200	1,500	1,600	-25%	0%
552300	Telephone	1,569	3,158	3,500	3,940	4,300	4,115	4,500	4,500	5%	1%
554100	Equipment Rental	-	-	-	4,926	6,302	6,302	6,302	6,302	0%	0%
555010	Travel & Training	14,312	13,235	10,000	14,312	10,000	10,000	10,000	7,000	-30%	1%
558100	Dues & Subscriptions	2,874	3,158	3,500	7,897	4,000	4,050	4,000	3,500	-13%	1%
560010	Office Supplies	10,899	10,831	13,000	7,872	13,000	7,800	10,000	8,000	-38%	1%
560100	Equipment	2,818	-	-	352	-	-	-	-	N/A	0%
TOTAL		\$ 823,047	\$ 708,942	\$ 699,068	\$ 604,340	\$ 626,727	\$ 631,739	\$ 634,020	\$ 628,520	0%	99%

Personnel Summary		FY 2009		FY 2010	
Grade	Job Class / Position	FTE	Budget	FTE	Budget
N/A	County Administrator	1.0	\$ 154,500	1.0	\$ 157,500
32	Assistant County Administrator	1.0	105,058	1.0	105,874
28	Inf Resources & Legislative Affairs Director	1.0	82,304	1.0	97,861
16	Assistant to the County Administrator	1.0	58,953	1.0	56,415
15	Secretary to the County Administrator	1.0	50,399	1.0	50,368
Total:		5.0	\$ 459,214	5.0	\$ 468,018

**ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET**

COUNTY ATTORNEY

PROGRAM DESCRIPTION

The County Attorney is appointed by the Board of Supervisors to provide legal representation and advice to the Board, the County Administrator, County departments and other County Boards, Commissions and Agencies.

GOALS AND OBJECTIVES

- * Provide meaningful, timely legal advice to the Board of Supervisors, the County Administrator, County departments and Boards and Commissions.
- * Direct and manage litigation on behalf of the County. Represent the Board and County in various administrative proceedings.
- * Revise and update the County ordinances on a timely basis, including supervision of supplementation and recodification when necessary.
- * Maintain professional training and knowledge of continuously changing statutory, administrative and case law.
- * Review and approve contracts, change orders and agreements entered into by the County.

Object Org #	Description 11122100	FY 2008 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2008 Budget	FY 2009 Expected	FY 2010 Requested	FY 2010 Adopted	% Change	% Total
511000	Salaries & Wages	\$ 204,344	\$ 257,413	\$ 230,500	\$ 236,790	\$ 242,817	\$ 269,125	\$ 277,756	\$ 277,756	14%	64%
513000	Part Time Salaries	-	-	-	3,923	-	4,000	-	-	N/A	0%
519000	Other Compensation	8,000	1,375	-	6,000	8,000	8,000	8,000	8,000	0%	2%
521000	Fica/Medicare	-	19,455	17,833	16,853	19,172	21,508	21,860	21,860	14%	5%
522100	VRS - Retirement	-	14,361	12,018	11,887	14,008	15,435	15,584	15,584	11%	4%
523000	Hospital/Medical Plan	-	8,101	8,321	7,381	7,725	7,885	8,108	8,108	5%	2%
523100	Dental Insurance	-	605	459	607	827	850	857	857	5%	0%
524000	Group Life Insurance	-	1,505	2,636	1,103	1,020	1,035	1,048	1,048	3%	0%
528100	Deferred Comp Plan	-	575	840	9,420	12,840	15,103	17,340	17,340	35%	4%
529000	Fringe Benefits	49,046	-	-	-	-	-	-	-	N/A	0%
531700	Professional Services	20,336	64,582	60,000	188,939	60,000	57,500	50,000	33,340	-33%	8%
552100	Postage	491	525	1,080	443	1,080	500	1,080	800	-26%	0%
552300	Telephone	712	1,223	1,400	1,928	2,180	1,800	3,850	3,850	78%	1%
554100	Equipment Rental	-	2,733	4,156	4,502	4,156	4,200	4,156	4,156	0%	1%
555010	Travel & Training	12,565	23,347	28,800	20,713	28,800	20,000	28,800	20,000	-31%	5%
558100	Dues & Subscriptions	21,180	17,278	33,400	10,565	33,400	15,000	33,400	20,000	-40%	5%
560010	Office Supplies	3,644	3,803	4,500	3,305	4,500	4,500	4,500	4,000	-11%	1%
580100	Equipment	4,858	1,628	-	362	-	-	-	-	N/A	0%
TOTAL		\$ 323,161	\$ 438,519	\$ 393,743	\$ 522,701	\$ 430,103	\$ 446,239	\$ 476,137	\$ 436,497	1%	100%

Personnel Summary			FY 2008		FY 2010
Grade	Job Class / Position	FTE	Budget	FTE	Budget
N/A	County Attorney	1.0	\$ 128,000	1.0	\$ 150,227
28	Assistant County Attorney	1.0	82,117	1.0	91,028
13	Executive Administrative Assistant	1.0	32,500	1.0	36,501
Total		3.0	\$ 242,617	3.0	\$ 277,756

**ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET**

HUMAN RESOURCES

PROGRAM DESCRIPTION

The Human Resources Department is responsible for developing, implementing, and supporting programs and processes which will further management objectives, improve employee welfare, and add value to the organization through the provision of comprehensive services in the areas of employee relations, recruitment, policy formation, benefits, compensation, and training.

GOALS AND OBJECTIVES

- Assists managers and staff in achieving organizational and departmental objectives through the provision of quality Human Resources services.
- Recruits, retains, and motivates the most qualified staff to fulfill organizational needs while encouraging diversity in the workplace.
- Provides and maintains a competitive compensation and benefits package.
- Establishes, administers, and effectively communicates sound policies and procedures that promote fair and equitable treatment of all employees, while maintaining compliance with labor laws and County objectives.
- Provides training and development opportunities for staff to promote individual success, career development, and overall value to the County.
- Encourages employee morale through recognition programs, effective performance management tools, and promoting a workplace that is safe, healthy and balances family and community goals.

Object Org #	Description 11122200	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget	FY 2009 Expected	FY 2010 Requested	FY 2010 Adopted	% Change	% Total
511000	Salaries & Wages	\$ 87,744	\$ 120,585	\$ 131,225	\$ 138,659	\$ 148,132	\$ 152,655	\$ 183,274	\$ 158,243	8%	61%
513000	Part-time Salaries	-	3,248	-	-	-	2,300	-	-	N/A	0%
521000	FICA/Medicare	-	8,859	10,039	9,828	11,178	11,854	14,786	12,106	8%	5%
522100	VRS - Retirement	-	12,701	15,025	14,920	17,857	18,654	23,618	19,337	8%	8%
523000	Hospital/Medical Plan	-	15,445	20,787	18,964	19,405	20,804	29,433	21,325	10%	8%
523100	Dental Insurance	-	1,148	1,874	1,318	1,314	1,314	2,193	1,536	17%	1%
524000	Group Life Insurance	-	1,324	1,483	1,387	1,301	1,252	1,585	1,288	0%	1%
526100	Deferred Comp Plan	-	748	1,260	1,260	1,260	1,354	1,680	1,260	0%	0%
528200	Tuition Reimbursement	-	-	10,000	5,241	10,000	5,200	10,000	-	-100%	0%
529000	Fringe Benefits	21,081	-	-	-	-	-	-	-	N/A	0%
531700	Professional Services	8,188	8,055	20,000	23,701	20,000	25,000	20,000	18,840	-2%	8%
533100	Equipment Repairs & Maint	-	-	800	-	800	-	800	800	0%	0%
536000	Advertising	10,739	21,808	15,000	11,522	15,000	5,000	15,000	7,500	-50%	3%
552100	Postage	514	481	525	635	525	500	525	525	0%	0%
552300	Telephone	482	835	800	1,063	800	800	1,675	1,675	109%	1%
554100	Equipment Rental	-	223	875	726	875	675	835	835	24%	0%
555010	Travel and Training	1,072	1,390	2,000	3,349	2,000	4,150	3,150	2,150	8%	1%
558060	Operating Expense	13,355	22,481	21,000	20,512	21,000	18,000	20,900	6,020	-71%	2%
558100	Dues & Subscriptions	305	1,498	1,750	2,129	1,760	1,100	1,750	1,750	0%	1%
560010	Office Supplies	2,155	1,959	2,500	2,548	2,500	2,500	2,500	2,000	-20%	1%
580100	Equipment	223	2,228	500	3,248	500	2,000	500	-	-100%	0%
598000	Contingency-Salary Regrades	-	-	10,000	-	10,000	-	10,000	-	-100%	0%
TOTAL		\$ 145,818	\$ 224,994	\$ 286,823	\$ 261,006	\$ 283,798	\$ 275,112	\$ 354,004	\$ 257,800	-9%	100%

Personnel Summary					
Grade	Job Class / Position	FTE	FY 2009 Budget	FTE	FY 2010 Budget
29	Director	1.0	\$ 82,117	1.0	\$ 83,153
18	Safety and Training Coordinator	-	-	1.0	38,460
15	Human Resource Analyst	1.0	33,900	1.0	36,830
7	Human Resource Assistant	1.0	30,115	-	-
Total		3.0	\$ 146,132	3.0	\$ 158,243

**ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET**

COMMISSIONER OF THE REVENUE

PROGRAM DESCRIPTION

The Commissioner of the Revenue is an elected official responsible for assessing all property subject to taxation in the County. This includes all individual and business real and personal property and machinery and tools. The Commissioner's office assesses and processes Virginia Individual State Income and Estimated Income Taxes. All business taxes are administered by the Commissioner's office. Those taxes include business and professional licenses, meals and lodging taxes. The County's Tax Relief for the Elderly and Disabled Program is administered by the Commissioner's office.

GOALS AND OBJECTIVES

- Continue to provide courteous and efficient service to the citizens of Isle of Wight.
- Increase citizen awareness of the Tax Relief for the Elderly and Disabled Program.
- Fully implement the MUNIS computer software and develop office procedures that will provide the most efficient use of this new application.
- Develop new audit procedures by integrating the real estate, personal property and business tax divisions.

Workload Information Summary	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008
Land Parcels	16,985	17,269	17,979	19,163	19,663	19,799
Real Estate Transfers	2,304	1,979	2,639	2,336	2,125	1,629
Reassessments/New Construction	553	557	612	539	1,128	613
Personal Property Assessments	52,898	56,824	58,570	58,443	57,329	58,316
Accounts (Machinery/Tool/Personal Property)	1,186	1,250	1,306	1,398	1,512	1,531
Mobile Home Assessments	1,967	1,963	1,915	1,862	1,836	1,780
Tax Relief Applications	139	194	254	339	387	394
Business License/Capital Assets	1,292	1,639	1,681	1,683	1,789	1,775
Land Use Tax/Rollback Applications	1,749	1,732	1,622	1,650	1,880	2,003
Excise Taxes/Business Assessed	6	6	41	44	41	45
State Tax Returns Processed	6,097	5,760	5,420	4,671	4,627	4,677
Estimated State Tax Assessments	538	486	504	529	539	555
Tax Assessments Adjusted	8,644	7,997	10,016	6,532	1,777	1,755
Financial Inst/Bank Franchise Tax	1	1	2	2	2	2
Public Service Corp Assessed	49	50	49	47	48	44

**ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET**

COMMISSIONER OF THE REVENUE

Object Org #	Description 11123100	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget	FY 2009 Expected	FY 2010 Requested	FY 2010 Adopted	% Change	% Total
511000	Salaries & Wages	\$ 310,941	\$ 318,852	\$ 358,528	\$ 372,701	\$ 382,830	\$ 401,051	\$ 394,369	\$ 368,963	-4%	67%
512000	Overtime	2,878	6,175	3,000	3,067	3,000	2,800	3,000	-	-100%	0%
513000	Part-time Salaries	8,325	12,299	12,000	14,424	12,000	12,000	15,600	15,600	30%	3%
521000	Fica/Medicare	-	25,071	28,422	28,870	30,434	31,797	30,169	29,419	-3%	5%
522100	VRS - Retirement	-	33,999	36,612	40,091	46,782	47,686	46,192	45,087	-4%	6%
523000	Hospital/Medical Plan	-	27,801	36,047	35,130	35,229	35,811	36,619	40,422	15%	7%
523100	Dental Insurance	-	1,916	2,488	2,347	2,284	2,300	2,390	2,799	23%	1%
524000	Group Life Insurance	-	3,562	4,023	3,726	3,407	3,289	3,234	3,025	-11%	1%
528100	Deferred Comp Plan	-	1,950	2,940	3,361	3,360	3,360	3,360	3,360	0%	1%
529000	Fringe Benefits	75,871	-	-	-	-	-	-	-	N/A	0%
533100 A	Equip. Repair & Maint	-	7,500	4,625	4,680	4,625	4,625	4,625	4,625	0%	1%
536000	Advertising	-	89	100	-	100	-	-	-	-100%	0%
552100	Postage	8,857	3,403	4,000	4,274	4,000	4,000	5,000	5,000	25%	1%
552300	Telephone	1,171	3,266	3,750	3,763	3,750	3,750	5,785	5,785	54%	1%
554100	Equipment Rental	-	1,143	1,203	1,238	1,143	1,325	1,500	1,434	25%	0%
555010	Travel & Training	6,570	8,049	8,000	6,743	7,000	5,000	7,000	5,000	-29%	1%
558060 B	Operating Expenses	3,494	8,265	8,700	8,778	8,000	8,000	9,800	9,800	8%	2%
558100	Dues & Subscriptions	1,201	1,299	1,600	1,163	1,500	1,300	1,500	1,500	0%	0%
560010	Office Supplies	16,965	9,493	7,000	6,399	7,000	6,500	7,000	6,800	-3%	1%
560080	Motor, Fuel, Lube & Repairs	95	280	1,000	225	500	200	500	-	-100%	0%
560100	Equipment	1,143	-	-	398	-	1,800	-	-	N/A	0%
TOTAL		\$ 435,411	\$ 472,512	\$ 623,938	\$ 541,288	\$ 557,944	\$ 576,394	\$ 578,643	\$ 548,619	-2%	100%

Personnel Summary			FY 2009 Budget		FY 2010 Budget
Grade	Job Class / Position	FTE		FTE	
N/A	Commissioner of Revenue	1.0	\$ 85,307	1.0	\$ 85,307
19	Chief Deputy Commissioner of Revenue	1.0	46,236	1.0	49,626
21	Real Estate Assessor	1.0	50,628	-	-
11	License & Meals Tax Auditor	1.0	34,323	1.0	34,724
9	Real Estate Clerk	1.0	32,981	1.0	33,443
8	Deputy Clerk II	1.0	31,931	3.0	65,968
7	Deputy Clerk I	4.0	101,444	3.0	79,695
Total		10.0	\$ 382,830	10.0	\$ 368,963

Compensation Board provides partial funding for Commissioner of Revenue and 6 positions.

NOTE A: Includes CAMRA annual maintenance contract @ \$3,500 and \$624 annual maintenance for Xerox printer.

NOTE B: Includes \$2,400 for ADP service, \$1,000 for vessel valuation and \$6,400 for NADA valuation services

**ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET**

REAL ESTATE ASSESSMENT

PROGRAM DESCRIPTION

The general reassessment of the County's real property is performed every two years by an independent assessing firm. Reassessment is performed in even years to be effective July 1 of the subsequent fiscal year. A Board of Equalization holds meetings in odd years to ensure equalization of property values at the request of citizens. The Commissioner of the Revenue assesses the new construction between general reassessments.

GOALS AND OBJECTIVES

- * Provide equal and fair assessment of real property.

Org#	11123200	FY 2006	FY 2007	FY 2008	FY 2008	FY 2009	FY 2009	FY 2010	FY 2010	%	%
Object	Description	Actual	Actual	Budget	Actual	Budget	Expected	Requested	Adopted	Change	Total
513000	Part-time Salaries	\$ 1,509	\$ 4,154	\$ 3,000	\$ -	\$ 3,000	\$ 7,500	\$ -	\$ -	-100%	0.0%
519000	Compensation	8,814	5,200	10,000	6,225	6,000	9,700	8,500	8,500	42%	2.7%
521000	Fica/Medicare	130	318	230	-	230	574	-	-	-100%	0.0%
531700	Professional Services	231,815	-	298,250	296,715	-	-	305,000	305,000	N/A	85.9%
538000	Advertising	563	1,858	800	1,051	1,000	3,800	1,500	1,500	50%	0.5%
552100	Postage	40	59	50	64	200	350	100	100	-50%	0.0%
555010	Travel & Training	1,008	1,455	1,100	1,432	1,100	2,900	2,650	2,650	142%	0.8%
560010	Office Supplies	160	867	200	275	600	950	300	300	-40%	0.1%
	TOTAL	\$ 245,037	\$ 13,711	\$ 311,430	\$ 305,762	\$ 12,030	\$ 25,574	\$ 318,060	\$ 318,060	2544%	100%

NOTE: Funds 2 year Assessment cycle with Assessment Board budgeted in even FY and Equalization Board in odd FY.

**ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET**

TREASURER

PROGRAM DESCRIPTION

The Treasurer is an elected official responsible for all the revenue collection and cash management of the County.

GOALS AND OBJECTIVES

- Continue to be courteous and professional at all times; maintain an attitude of respect for the needs of others; and cooperate at all times with the public, other public officials and agencies while upholding the laws of the state constitution, code of Virginia, local ordinances and any other policies affecting job performance.
- Continue to encourage prompt payment of taxes by allowing citizens the opportunity to estimate their local taxes and pay at a schedule convenient to their budget.
- Continue to enhance collection efforts through the use of Accurant, Pacer, Virginia Employment Commission, The Division of Motor Vehicles, court warrants and judgments, bank and employment liens and all other collection tools necessary to ensure the taxpayers meet their tax obligations.
- Continue to process and monitor electronic bankruptcy filing forms.
- Continue to convenience taxpayers by expanding the payment options available including acceptance of credit/debit cards online and by telephone; maintain various satellite locations accepting the same forms of payment.
- Continue to provide newspaper and PEG channel announcements, website updates, and office specific brochures.
- Continue to offer educational opportunities to staff to ensure excellent customer service; provide and welcome survey comments.
- Continue to keep accreditation through the State of Virginia by maintaining the required number of Master Governmental Deputy Treasurers.

Workload Information Summary	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008
REAL ESTATE TAX AND PERSONAL PROPERTY					
Taxable Land Parcels	17,269	17,777	18,877	19,038	19,168
Land Parcels Maintained for Mortgage Cost	5,137	5,508	5,892	6,482	7,036
Real Estate Transfers	1,979	2,639	2,336	2,125	1,629
Real Estate Parcels in Relief	154	202	286	331	343
Real Estate Parcels in Land Use	1,732	1,603	1,794	1,820	1,850
Personal Property in Relief	40	52	53	56	51
Personal Property Items	56,824	58,570	58,443	57,329	60,241
COLLECTION ACTIONS, VEHICLE LICENSE & STATE INCOME TAX					
Debt Set-Off Accts	-	217	55	15,909	17,267
Warrants Issued	572	495	86	-	270
Parcels in Judicial Sales	4	15	11	5	40
Tax Liens 3952	379	347	295	144	522
Treasurer Summons	1,187	-	-	-	-
Distress Warrants	4	9	1	1	33
Delinquent Notices	6,402	6,467	9,661	16,134	26,684
Other Collection Actions	430	-	-	-	-
Vehicle License Sold	24,962	28,469	28,742	30,387	31,042
State Income Tax Memoranda	997	954	1,027	982	1,071
Collection Actions Initiated	30	405	514	110	75
Estimated Tax Accounts	514	529	554	539	555
Estimated Tax Payments	2,056	2,116	2,216	2,292	2,220
OTHER DUTIES					
Local Business License Tax	1,639	1,464	1,590	1,789	1,775
Bankruptcy Claims Filed	14	36	19	111	81
Dog Licenses	-	992	1,656	2,121	4,570

**ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET**

TREASURER

Org# Object	11124100 Description	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget	FY 2009 Expected	FY 2010 Requested	FY 2010 Adopted	% Change	% Total
511000	Salaries & Wages	\$ 233,398	\$ 264,628	\$ 273,897	\$ 304,798	\$ 321,326	\$ 324,461	\$ 350,584	\$ 325,792	1%	62%
512000	Overtime	-	-	-	1,185	3,000	3,000	3,000	-	-100%	0%
513000	Part-time Salaries	15,844	11,957	10,750	12,873	11,000	11,000	11,000	-	-100%	0%
521000	Fica/Medicare	-	20,190	21,776	23,809	25,852	25,892	27,049	24,823	-3%	5%
522100	VRS - Retirement	-	27,489	30,828	32,716	39,288	39,849	42,841	39,812	1%	8%
523000	Hospital/Medical Plan	-	32,818	32,814	21,277	20,335	20,884	29,177	21,070	4%	4%
523100	Dental Insurance	-	2,251	2,236	1,280	1,207	1,250	1,920	1,263	5%	0%
524000	Group Life Insurance	-	2,870	3,217	3,041	2,848	2,661	2,875	2,871	-6%	1%
528100	Deferred Comp Plan	-	1,255	1,880	3,167	3,360	3,200	3,360	2,940	-13%	1%
529000	Fringe Benefits	5,713	-	-	-	-	-	-	-	N/A	0%
531700 A	Professional Services	4,284	1,887	6,260	1,982	4,500	2,200	6,760	4,500	0%	1%
533100	Equip. Repair & Maint.	-	-	600	-	250	-	250	250	0%	0%
538000	Advertising	657	941	2,300	1,980	4,000	2,000	6,188	3,000	-25%	1%
552100 B	Postage	28,545	32,830	36,482	46,833	48,000	56,000	70,048	60,000	25%	11%
552300	Telephone	481	1,702	2,170	2,027	1,740	2,000	4,350	4,350	150%	1%
554100	Equipment Rental	-	1,143	1,203	1,238	1,143	1,313	1,440	1,434	25%	0%
555010 C	Travel & Training	5,769	6,660	7,200	7,027	7,000	5,880	10,891	5,000	-29%	1%
558060	Operating Expense	587	1,603	750	739	750	850	868	868	18%	0%
558100	Dues & Subscriptions	146	508	850	545	850	440	900	650	-24%	0%
560010	Office Supplies	15,139	19,759	14,900	27,353	22,800	22,900	24,597	22,900	0%	4%
567010 D	Items for Resale	3,684	408	700	970	2,000	1,000	2,000	2,000	0%	0%
580100	Equipment	1,143	3,248	-	-	-	-	-	-	N/A	0%
TOTAL		\$ 315,409	\$ 434,147	\$ 461,692	\$ 484,920	\$ 521,124	\$ 526,380	\$ 600,118	\$ 523,443	0%	100%

Personnel Summary		FTE	FY 2009 Budget	FTE	FY 2010 Budget
Grade	Job Class / Position				
N/A	Treasurer	1.0	\$ 85,307	1.0	\$ 85,307
19	Chief Deputy Treasurer	1.0	49,678	1.0	50,223
8	Deputy Clerk II	4.0	112,934	3.0	86,637
7	Cashier	3.0	73,408	4.0	103,625
	Total	9.0	\$ 321,326	9.0	\$ 325,792

Compensation Board provides partial funding for Treasurer and 5 positions.

NOTE A: Includes increase for costs of DMV stops for delinquent taxpayers.

NOTE B: Increase due to postal rate changes, increase in properties and Isle Pre-Pay Program.

NOTE C: Includes funds for certification of staff per Compensation Board program.

NOTE D: Includes cost of animal licenses. Prior to FY 2008, the cost of decals was also included.

ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET
BUDGET AND FINANCE

PROGRAM DESCRIPTION

The Budget and Finance Department is responsible for the ongoing operations of general ledger accounting, payroll, accounts payable, accounts receivable, financial reporting, issuance of bonds, debt management, insurance administration, grant administration, purchasing, and procurement compliance. The department is also responsible for the development and administration of the operating, capital, enterprise, special revenue and E911 budgets. The services of the Budget and Finance Department are provided to the Board of Supervisors, County Administrator, other County Departments, Constitutional Officers and the public at large as needed.

GOALS AND OBJECTIVES

- Maintain and enhance the County's sound financial condition and continue to promote long-term strategic planning to enhance the county's financial position and bond rating.
- Prepare and recommend capital and operating budgets which balance the needs of the citizens of the County of Isle of Wight with the resources available to meet those needs.
- Facilitate fiscally responsible decision making throughout the County's organization by providing up to date, understandable, and accurate financial information.
- Integrate systems to improve efficiencies for data gathering, reconciliations, financial reporting and oversight.
- Utilize technologies in order to maintain strong internal controls without creating roadblocks for carrying out County business.
- Improve efficiencies in centralized procurement as a tool to maximize the value of public dollars expended for goods and services.

Org #	11124200										
Object	Description	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget	FY 2009 Expected	FY 2010 Requested	FY 2010 Adopted	% Change	% Total
511000	Salaries & Wages	\$ 246,185	\$ 247,010	\$ 320,302	\$ 275,436	\$ 340,726	\$ 315,217	\$ 325,484	\$ 325,618	-4%	72%
512000	Overtime	-	2,611	3,000	2,475	-	1,000	-	-	N/A	0%
513000	Part-time Salaries	-	380	-	468	-	17	-	-	N/A	0%
521000	Fica/Medicare	-	18,544	24,733	20,450	26,066	24,192	24,900	24,986	-4%	5%
522100	VRS - Retirement	-	26,340	34,869	29,087	41,637	38,518	39,774	39,913	-4%	9%
523000	Hospital/Medical Plan	-	22,359	30,334	24,430	35,289	29,228	31,055	31,055	-12%	7%
523100	Dental Insurance	-	1,505	1,754	1,760	2,486	2,074	2,192	2,192	-12%	0%
524000	Group Life Insurance	-	2,753	3,618	2,703	3,032	2,585	2,669	2,678	-12%	1%
528100	Deferred Comp Plan	-	1,363	2,520	1,879	2,520	2,411	2,520	2,520	0%	1%
529000	Fringe Benefits	58,091	-	-	-	-	-	-	-	N/A	0%
531700	Professional Services	116	5,828	5,000	30,282	15,000	-	10,000	-	-100%	0%
533100	Equip Repair & Maint	99	216	400	316	400	-	-	-	-100%	0%
552100	Postage	4,432	5,051	5,000	5,985	5,000	5,500	6,000	6,000	20%	1%
552300	Telephone	226	1,594	1,700	1,516	1,800	1,500	3,575	3,575	99%	1%
554100	Equipment Rental	-	3,352	3,400	3,632	3,400	3,400	4,167	4,167	23%	1%
556010	Travel & Training	352	3,811	4,000	1,700	4,000	2,500	3,500	2,000	-50%	0%
556100	Dues & Subscriptions	784	945	1,000	658	1,000	1,143	1,200	1,200	20%	0%
560010	Office Supplies	6,552	8,716	7,000	6,507	7,500	7,500	7,500	7,500	0%	2%
560100	Equipment	3,352	4,590	-	-	-	9,972	-	-	N/A	0%
TOTAL		\$ 321,765	\$ 357,266	\$ 448,481	\$ 409,285	\$ 489,866	\$ 446,758	\$ 464,536	\$ 454,404	-7%	100%

Personnel Summary					
Grade	Job Class / Position	FTE	FY 2009 Budget	FTE	FY 2010 Budget
29	Director	1.0	\$ 85,104	1.0	\$ 98,304
N/A	Assistant Director	1.0	\$ 57,200	-	-
18	Procurement and Grants Manager	1.0	\$ 52,530	1.0	\$ 52,785
17	Accountant	1.0	\$ 43,260	2.0	\$ 83,853
11	Accounting Technician - Payroll	1.0	\$ 34,218	1.0	\$ 30,135
11	Accounting Technician - Accts Payable	1.0	\$ 31,830	1.0	\$ 33,406
11	Accounting Technician - Purchasing	1.0	\$ 26,784	1.0	\$ 30,135
Total		7.0	\$ 340,726	7.0	\$ 328,618

**ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET**

INSURANCE

PROGRAM DESCRIPTION

This program, under the direction of the Director of Budget and Finance, provides for the County's liability, worker's compensation, and property insurance coverage. The insurance policies of the County include all County departments, Constitutional Offices, the Department of Social Services and the Isle of Wight Public Utilities Department. All are billed for their actual expenses with the exception of County departments and Constitutional offices.

GOALS AND OBJECTIVES

- * Continue to evaluate the County's current and potential insurance carriers and coverage to ensure the effectiveness of service and the quality of coverage at the most economical cost.
- * Promote programs to assure safety laws and health regulations are known and enforced.
- * Limit losses from unidentified exposures by recognizing and inspecting all premises owned, leased and controlled by the county on an annual basis and by ensuring that all accident reports are reviewed and acknowledged by the department director.

Org # Object	11124500 Description	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget	FY 2009 Expected	FY 2010 Requested	FY 2010 Adopted	% Change	% Total
527100	Workers Compensation	\$ 67,413	\$ 100,748	\$ 100,000	\$ 110,862	\$ 155,000	\$ 180,000	\$ 175,000	\$ 175,000	13%	60%
531700	Professional Services	2,715	-	3,000	-	-	-	-	-	N/A	0%
553040	Property Insurance	31,255	37,924	39,000	39,018	38,000	37,000	33,000	33,000	-13%	11%
553050	Motor Vehicle Insurance	46,589	47,493	51,000	53,682	57,000	61,550	65,000	65,000	14%	22%
553080	Surety Bonds	614	514	1,000	514	750	531	775	775	3%	0%
553070	Public Officials Liability	6,354	5,354	8,000	5,354	6,000	5,354	6,000	6,000	0%	2%
553080	General Liability Insurance	13,224	8,825	10,000	8,999	10,000	9,304	14,000	14,000	40%	5%
TOTAL		\$ 186,064	\$ 200,856	\$ 210,000	\$ 218,409	\$ 286,750	\$ 293,739	\$ 283,775	\$ 293,775	10%	100%

**ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET
ELECTORAL BOARD/REGISTRAR**

PROGRAM DESCRIPTION

The Electoral Board is comprised of a three member panel appointed by the judges of the Circuit Court. The Electoral Board is responsible for the appointment of the General Registrar. They are also responsible for all elections that are held. Each member is appointed for a three (3) year term. The Electoral Board is made up of two (2) members of the political party of the Governor in office at the time of appointment.

The Registrar is appointed for a four year (4) term by the Isle of Wight County Electoral Board. The Registrar is charged with carrying out the directives of the State Board of Elections, the Commonwealth of Virginia Election Code and the Electoral Board of Isle of Wight County to serve the voters of the County in the most effective manner possible.

GOALS AND OBJECTIVES

- Ensure elections are carried out properly.
- Provide proper guidance and support to the General Registrar.
- Provide polling places which are most advantageous to the County and also meet the needs of the citizens.
- Manage voter records efficiently.
- Ensure citizen access to voter registration.
- Meet all state deadlines for submission of voter records.
- Stay abreast of new election laws and conform to changes.
- Continue to increase the number of registered voters.

Org #:	11131000										
Object	Description	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget	FY 2009 Expected	FY 2010 Requested	FY 2010 Adopted	% Change	% Total
511000	Salaries & Wages	\$ 71,553	\$ 72,175	\$ 72,875	\$ 69,759	\$ 71,670	\$ 72,591	\$ 71,904	\$ 71,904	0%	38%
513000 A	Part-Time Salaries	8,032	10,730	10,400	10,123	16,300	16,300	16,300	16,300	0%	9%
519000 B	Compensation	16,283	17,419	24,180	19,897	25,615	20,000	37,560	27,560	8%	15%
521000	FICA/Medicare	-	6,285	6,370	5,700	8,729	6,800	5,501	6,748	0%	4%
522100	VRS - Retirement	-	7,738	7,893	7,508	8,758	8,787	8,787	8,787	0%	5%
523000	Hospital/Medical Plan	-	5,385	9,886	13,128	13,731	14,787	14,338	14,338	4%	8%
523100	Dental Insurance	-	319	585	964	994	1,000	1,041	1,041	5%	1%
524000	Group Life Insurance	-	809	823	697	636	595	580	580	-8%	0%
528100	Deferred Comp Plan	-	184	-	412	420	420	420	420	0%	0%
529000	Fringe Benefits	17,833	-	-	-	-	-	-	-	N/A	0%
531700	Professional Services	-	3,012	-	-	-	-	-	-	N/A	0%
533100	Equip. Repair & Maint.	5,120	10,011	9,300	15,866	7,250	5,000	7,250	7,250	0%	4%
536000	Advertising	285	854	800	648	800	700	800	800	0%	0%
552100	Postage	4,218	3,813	3,200	3,071	3,000	4,000	3,510	3,510	17%	2%
552300	Telephone	630	1,240	1,120	874	1,300	900	1,300	1,525	17%	1%
554100	Equipment Rental	-	1,374	1,374	1,489	1,374	1,374	1,374	1,374	0%	1%
554200	Property Rental	2,515	2,250	2,650	2,550	800	2,150	2,750	2,750	244%	1%
555010	Travel & Training	1,798	2,950	8,000	3,443	6,000	4,000	4,800	4,800	-20%	3%
558060 C	Operating Expense	786	80	250	398	10,805	10,000	12,705	12,705	18%	7%
558100	Dues & Subscriptions	125	170	125	200	190	100	200	200	5%	0%
560010	Office Supplies	5,204	8,013	6,000	5,533	8,000	4,000	4,800	4,800	-20%	3%
580100	Equipment	4,273	4,970	3,000	8,251	2,750	2,400	1,500	1,500	-45%	1%
TOTAL		\$ 139,615	\$ 159,781	\$ 166,540	\$ 170,512	\$ 166,124	\$ 175,884	\$ 197,430	\$ 188,902	2%	100%

Personnel Summary					
Grade	Job Class / Position	FTE	FY 2009 Budget	FTE	FY 2010 Budget
N/A	Registrar	1.0	\$ 47,847	1.0	\$ 47,847
6	Assistant Registrar	1.0	24,023	1.0	24,257
	Total	2.0	\$ 71,670	2.0	\$ 71,904

State Board of Elections reimburses County for 95% of Registrar's salary and benefits

NOTE A: Includes compensation for Electoral Board and part time assistant registrar for 20 hours per week at \$8.04 per hour

NOTE B: Includes part time pay for poll workers

NOTE C: Includes funds for programming changes for voting machines, ballot printing and tech support

ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET
INFORMATION TECHNOLOGY / GIS OPERATIONS

PROGRAM DESCRIPTION

The Information Technology (IT) Department facilitates the use of technology in providing services to the citizens of Isle of Wight County. The Department manages the County's network infrastructure; maintains hardware, software and database resources for County Departments and Constitutional Offices; supports web and electronic services; and provides for the retention, back-up and recovery of data. During FY 2008-09, the IT Department began managing the County's existing telephone system. The IT Department also manages the County's Geographic Information System (GIS), which is used to store, analyze and display spatial data relative to the physical characteristics of land in the County. The IT Department strives to implement new technologies as strategic solutions to improve both the productivity and effectiveness of the work environment for staff and the effectiveness and ease of use of services provided to citizens.

GOALS AND OBJECTIVES

- Improve the speed and connectivity of the County's network infrastructure.
- Reduce downtime associated with hardware and software support issues.
- Increase the availability of services to citizens by expanding web-based electronic services.
- Implement a disaster recovery plan that is supported by greater frequency of backups and longer retention periods.
- Advance the training opportunities provided to users.

Org#	11151000	FY 2006	FY 2007	FY 2008	FY 2008	FY 2008	FY 2009	FY 2010	FY 2010	%	%
Object	Description	Actual	Actual	Budget	Actual	Budget	Expected	Requested	Adopted	Change	Total
511000	Salaries & Wages	\$ 177,827	\$ 230,820	\$ 277,608	\$ 264,891	\$ 280,653	\$ 289,737	\$ 336,860	\$ 336,860	20%	47%
512000	Overtime	268	2,651	-	299	-	815	-	-	N/A	0%
521000	Fica/Medicare	-	18,990	18,228	19,386	21,470	22,227	25,777	25,777	20%	4%
522100	VRS - Retirement	-	24,064	30,055	28,437	34,298	35,406	41,175	41,175	20%	6%
523000	Hospital/Medical Plan	-	25,172	32,489	28,877	34,501	33,374	41,318	41,318	20%	6%
523100	Dental Insurance	-	1,858	2,459	2,053	2,539	2,500	2,973	2,973	17%	0%
524000	Group Life Insurance	-	2,527	3,138	2,841	2,498	2,376	2,783	2,783	11%	0%
528100	Deferred Comp Plan	-	1,038	2,100	1,715	2,100	2,100	2,520	2,520	20%	0%
529000	Fringe Benefits	42,654	-	-	-	-	-	-	-	N/A	0%
531700 A	Professional Services	183,422	193,053	95,800	271,788	98,000	98,000	93,400	93,400	-5%	13%
533100 B	Equip. Repair & Maint.	23,230	28,239	123,160	114,050	118,000	103,000	112,400	109,900	-7%	15%
552100	Postage	168	175	300	160	300	200	300	300	0%	0%
552300 C	Telephone	831	4,141	17,000	7,819	4,800	5,900	6,200	8,150	70%	1%
554100	Equipment Rental	-	338	400	-	400	-	400	400	0%	0%
555010	Travel & Training	19,703	7,343	9,000	7,378	15,000	7,500	13,500	6,500	-57%	1%
558060	Operating Expenses	47,589	17,710	20,000	25,579	19,000	19,000	12,000	4,500	-76%	1%
558100	Dues & Subscriptions	1,429	2,020	2,000	1,203	2,000	1,203	1,800	1,500	-25%	0%
560010	Office Supplies	6,348	8,024	5,000	5,259	5,000	5,000	5,000	5,000	0%	1%
580100	Equipment	373,388	250,492	71,000	98,328	76,000	108,818	50,000	38,000	-50%	5%
TOTAL		\$ 865,656	\$ 814,655	\$ 709,607	\$ 879,862	\$ 716,557	\$ 737,154	\$ 748,485	\$ 721,135	1%	100%

Personnel Summary		FY 2009		FY 2010	
Grade	Job Class / Position	FTE	Budget	FTE	Budget
27	Director	1.0	\$ 64,871	1.0	\$ 65,780
23	Assistant Director	0.5	22,829	0.5	27,059
20	Network Administrator	-	-	1.0	46,749
16	GIS Coordinator	1.0	37,969	1.0	39,447
14	IT Support Specialist II	1.0	43,904	1.0	44,076
14	Information Services Specialist	1.0	37,078	1.0	37,152
14	GIS Technician	1.0	34,223	1.0	37,002
11	IT Support Specialist I	1.0	39,578	1.0	39,685
Total		6.5	\$ 280,653	7.5	\$ 336,960

NOTE A: Covers routine modifications/upgrades, and joint IT services with Schools

NOTE B: Includes financial software maintenance, costs for anti-virus, e-mail filtering, pressure scaler, and annual repair fund of \$15,000

NOTE C: Includes wireless data cards.

**ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET**

COMMUNICATIONS

PROGRAM DESCRIPTION

The Communications Department provides telephone operator assistance for all incoming calls and processes all incoming and outgoing mail. These services are provided to all County Departments, Constitutional Officers and the Courts. Mail services are also provided for the County public schools (Central Office) and the Department of Social Services.

GOALS AND OBJECTIVES

- Continue to provide courteous and efficient service to all incoming callers and user departments.
- Continue to provide mail services in an efficient and cost effective manner.
- Continue to improve and expand multi-media communications with the public

Org# Object	11153000 Description	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget	FY 2009 Expected	FY 2010 Requested	FY 2010 Adopted	% Change	% Total
511000	Salaries & Wages	\$ 22,118	\$ 23,339	\$ 24,272	\$ 24,866	\$ 25,518	\$ 25,891	\$ 28,213	\$ 28,213	11%	28%
513000	Part-time Salaries	326	1,068	2,000	741	1,300	1,000	2,000	-	-100%	0%
521000	Fica/Medicare	-	1,594	2,010	1,845	2,052	2,057	2,158	2,158	5%	2%
522100	VRS - Retirement	-	2,528	2,829	2,666	3,118	3,164	3,448	3,448	11%	4%
523000	Hospital/Medical Plan	-	7,171	7,223	7,295	7,725	6,017	6,230	6,230	-19%	6%
523100	Dental Insurance	-	608	808	605	827	827	384	384	-39%	0%
524000	Group Life Insurance	-	264	274	248	227	264	231	231	2%	0%
528300	Deferred Comp Plan	-	-	-	-	-	-	-	-	N/A	0%
529000	Fringe Benefits	5,325	-	-	-	-	-	-	-	N/A	0%
531700	Professional Services	-	-	32,000	29,100	41,000	33,250	40,300	32,600	-20%	34%
533100	Equip. Repair & Maint	4,275	4,669	5,000	3,173	5,000	3,200	3,000	3,000	-40%	3%
552100	Postage	4,685	(294)	3,500	4,199	3,500	5,000	5,500	3,500	0%	4%
552300	Telephone	57,797	6,409	7,500	5,457	4,500	11,180	6,000	1,500	-67%	2%
555010	Travel/Training	-	-	2,500	1,314	1,000	100	1,000	100	-90%	0%
558080	Operating	-	6,545	22,750	19,488	27,000	25,000	27,900	14,000	-48%	15%
558100	Dues and Subscriptions	-	-	500	-	260	-	400	400	60%	0%
580010	Office Supplies	1,049	2,018	750	1,231	750	1,800	350	350	-53%	0%
580100	Equipment	918	972	2,500	1,357	2,500	1,600	1,050	-	-100%	0%
554100	Rental	-	-	-	-	-	-	-	-	N/A	0%
TOTAL		\$ 98,489	\$ 58,889	\$ 116,016	\$ 103,374	\$ 126,067	\$ 120,150	\$ 128,164	\$ 98,114	-24%	100%

Personnel Summary			FY 2009		FY 2010
Grade	Job Class / Position	FTE	Budget	FTE	Budget
4	Receptionist/Switchboard Operator	1.0	\$ 25,518	1.0	\$ 28,213
	Total	1.0	\$ 25,518	1.0	\$ 28,213

NOTE A: Costs for production of County Newsletter

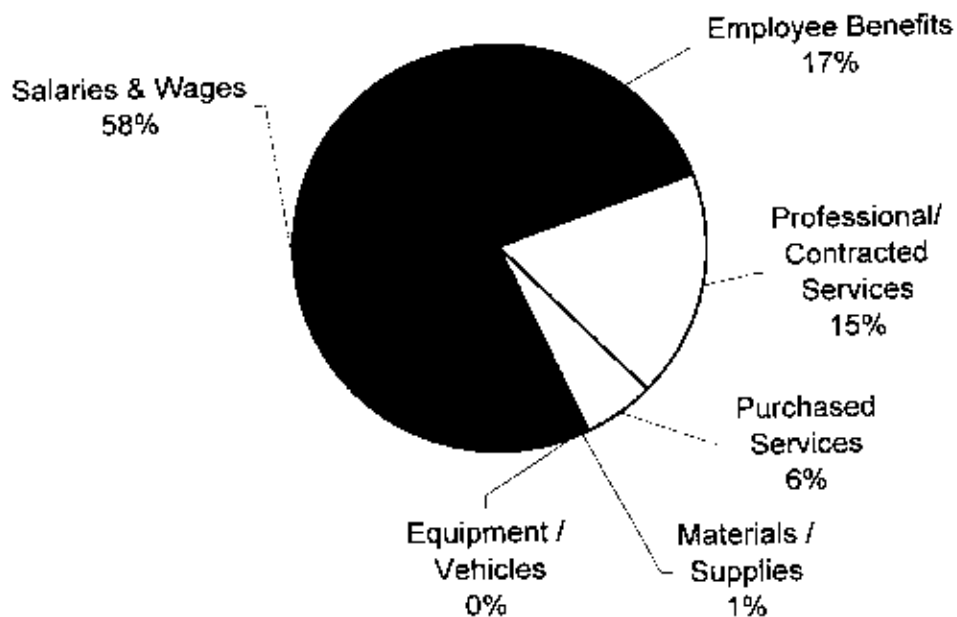
NOTE B: Includes services for PEG channel (Prima Media) and videotaping of board meetings.

**ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET**

JUDICIAL ADMINISTRATION

Judicial Administration encompasses the following:

Circuit Court	Fifth District Court Services Unit
General District Court	Clerk of the Circuit Court
Juvenile and Domestic Relations Court	Commonwealth Attorney



**ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET**

COURTS SYSTEM

PROGRAM DESCRIPTION

The County Court System consists of the General District Court, the Circuit Court and the Juvenile and Domestic Relations (J&DR) Court. The Commonwealth funds the salaries and benefits for the court personnel. These courts handle a diverse caseload ranging from felony trials to traffic cases to child support disputes. Also included herewith is the Fifth District Court Services Unit which is the entry point for persons under the age of eighteen (18) years and for matters of child custody and family support

CIRCUIT COURT

Object Org #:	Description	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget	FY 2009 Expected	FY 2010 Requested	FY 2010 Adopted	% Change	% Total
11211000											
519000 A	Compensation	\$ 25,030	\$ 24,306	\$ 30,300	\$ 24,057	\$ 30,300	\$ 25,000	\$ 30,300	\$ 30,300	0%	88%
552300	Telephone	485		820	-	820	500	1,000	345	-58%	1%
555010	Travel & Training	3,557	3,088	3,000	2,683	3,000	3,702	2,600	2,600	-13%	8%
558100	Dues & Subscription	775	175	1,000	423	1,000	400	500	500	-50%	1%
560010	Office Supplies	152	511	600	448	600	200	400	400	-33%	1%
580100	Equipment		-	500	190	500	-	300	300	-40%	1%
	TOTAL	\$ 29,999	\$ 28,060	\$ 36,220	\$ 27,802	\$ 36,220	\$ 29,802	\$ 35,100	\$ 34,445	-5%	100%

NOTE A: Includes costs for Judge's Secretary (\$13,700); Grand Jury Selection (\$1,000); Jurors (\$15,600)

Budget requests for various line Objects modified to accommodate Fifth Judicial Circuit Court Judges expenses not reimbursed by the State Supreme Court of VA to include cellular phone, travel dues & publications, registration fees, and conferences.

GENERAL DISTRICT COURT

Object Org #:	Description	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget	FY 2009 Expected	FY 2010 Requested	FY 2010 Adopted	% Change	% Total
11212000											
533100	Equip. Repair & Maint.	\$ -	\$ 250	\$ 600	\$ -	\$ 600	\$ -	\$ -	\$ -	-100%	0%
539500	Court Appointed Public Def.	2,800	3,424	3,500	3,726	3,500	3,500	4,000	4,000	14%	47%
552300	Telephone	89	935	1,025	959	1,025	980	1,025	2,225	117%	26%
554100	Equipment Rental	-	515	525	558	525	525	560	525	0%	6%
558100	Dues & Subscriptions	60	88	100	80	100	122	222	225	125%	3%
560010	Office Supplies	1,748	1,489	1,500	1,468	1,500	1,000	1,500	1,500	0%	18%
580100	Equipment	1,048	262	-	-	-	-	-	-	N/A	0%
	TOTAL	\$ 5,721	\$ 6,963	\$ 7,250	\$ 6,791	\$ 7,250	\$ 6,127	\$ 7,307	\$ 8,475	17%	100%

**ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET**

COURTS SYSTEM

JUVENILE & DOMESTIC RELATIONS COURT

Object Org #:	Description	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget	FY 2009 Expected	FY 2010 Requested	FY 2010 Adopted	% Change	% Total
11215000											
533100	Equip. Repair & Maint.	\$ -	\$ -	\$ 300	\$ 12	\$ 300	\$ -	\$ 240	\$ 240	-20%	2%
552100	Postage	28	28	50	40	50	20	50	50	0%	0%
552300	Telephone	3,328	3,623	3,700	4,020	3,700	3,700	3,700	4,550	23%	41%
554100	Equipment Rental		2,080	2,100	2,232	2,100	2,100	2,100	2,100	0%	19%
555010	Travel & Training	325	1,025	1,275	1,425	1,275	1,000	1,275	1,275	0%	12%
558100	Dues & Subscriptions	677	257	800	636	800	800	800	800	-25%	5%
560010	Office Supplies	2,740	3,305	2,800	1,400	2,800	1,600	2,250	2,250	-20%	23%
580100	Equipment	1,895	-	-	139	-	-	-	-	N/A	0%
	TOTAL	\$ 8,793	\$ 10,298	\$ 11,025	\$ 9,904	\$ 11,025	\$ 9,220	\$ 10,215	\$ 11,065	0%	100%

FIFTH DISTRICT COURT SERVICES UNIT

Object Org #:	Description	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget	FY 2009 Expected	FY 2010 Requested	FY 2010 Adopted	% Change	% Total
531700 A	Professional Services	\$ 166,913	\$ 122,410	\$ 105,540	\$ 105,097	\$ 114,134	\$ 146,463	\$ 164,134	\$ 164,134	44%	100%
	TOTAL	\$ 166,913	\$ 122,410	\$ 105,540	\$ 105,097	\$ 114,134	\$ 146,463	\$ 164,134	\$ 164,134	44%	100%

NOTE A: Care is mandated by the State despite fund availability. Historic increases due to rising detention costs and increased demand for services. Services provided by Chesapeake Detention Center & Tidewater Regional Group Home @ \$190 per day versus \$170 per day in FY09.

	FY 2007	FY 2008	FY 2009	FY 2010
Detention & VJCCA Match	\$ 178,216	\$ 103,716	\$ 112,718	\$ 162,718
Suffolk Office space and other	1,824	1,824	1,418	1,418
	\$ 180,040	\$ 105,540	\$ 114,134	\$ 164,134

**ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET**

CLERK OF THE CIRCUIT COURT

PROGRAM DESCRIPTION

The Clerk of the Circuit Court is an elected official responsible for maintenance of all real estate title and land parcel documents. The Circuit Court Clerk's Office records deeds, wills, civil suits, financing statements and other documents relating to real estate and civil cases. The Clerk's Office is also the administrative office for the Circuit Court, and in that capacity, keeps both the active and concluded court dockets and makes the arrangements necessary for the trial of both civil and criminal cases. The office issues subpoenas for witnesses, draws jurors, sets trial dates and attends trials. After the trial, the Clerk's Office writes orders carrying out the rulings of the court. Judgments are docketed and fines and costs are collected. Other duties include the issuance of marriage licenses, hunting and fishing licenses, and passports; administering notary oaths, recording judgments, liens and releases. The Clerk's Office also serves as the Probate Court appointing persons to administer estates and recording estate documents.

GOALS AND OBJECTIVES

- * Continue to provide the services necessary for the storage and retrieval of County records.
- * Continue to support the Circuit Court Judges.
- * Continue to provide such services as the public using the office might require.
- * Continue to improve and add new technology and computer programs to enhance the record keeping for the general public and uses of the systems.

Workload Information Summary	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008
Criminal Cases Commenced	676	634	739	743	663
Law Cases Commenced	209	114	371	384	390
Chancery Cases Commenced	147	216	-	-	-
Wills/Estates Initiated	160	166	193	162	165
Judgments/Admin Liens/Notices	921	736	868	1,003	1,037
Deeds Recorded	9,240	9,844	10,147	9,317	6,542
Financing Statements	48	61	53	54	40
Fictitious Names	238	312	304	258	189
Marriage Licenses	216	238	208	234	205
Notary Qualified	109	100	98	94	89
Game Licenses	132	150	93	43	81
Concealed Hand Gun Permits Issued	150	220	178	298	407
Restitution	-	-	-	-	138
Passports Issued	240	282	482	700	566
TOTAL	12,486	13,075	13,734	13,290	10,512

**ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET**

CLERK OF THE CIRCUIT COURT

Object Org #	Description 11216000	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget	FY 2009 Expected	FY 2010 Requested	FY 2010 Adopted	% Change	% Total
511000	Salaries & Wages	\$ 250,142	\$ 263,403	\$ 273,798	\$ 270,989	\$ 283,280	\$ 284,500	\$ 288,432	\$ 268,432	1%	66%
513000 A	Part-Time Salaries	6,857	6,531	10,400	7,438	10,400	10,400	12,950	-	-100%	0%
521000	Fica/Medicare	-	19,166	21,741	19,872	20,938	21,030	21,372	20,382	-3%	5%
522100	VRS - Retirement	-	28,524	29,662	28,254	32,173	32,322	32,558	32,558	1%	8%
523000	Hospital/Medical Plan	-	27,809	27,809	28,588	31,291	31,844	32,617	32,617	4%	8%
523100	Dental Insurance	-	1,983	1,983	2,025	2,178	2,185	2,279	2,279	5%	1%
524000	Group Life Insurance	-	2,979	3,094	2,676	2,943	2,189	2,185	2,185	-7%	1%
528100	Deferred Comp Plan	-	900	1,280	2,309	2,100	2,300	2,100	2,100	0%	1%
529000	Fringe Benefits	80,508	-	-	-	-	-	-	-	N/A	0%
531700 B	Professional Services	17,482	23,451	20,423	7,105	20,423	6,850	21,000	21,000	3%	5%
533100	Equip. Repair & Maint	176	-	1,000	-	500	2,000	1,000	500	0%	0%
552100	Postage	2,717	3,060	3,500	3,543	3,500	3,500	4,000	4,000	14%	1%
552300	Telephone	162	2,231	2,700	2,139	2,300	1,600	2,700	3,000	30%	1%
554100	Equipment Rental	-	4,344	4,344	4,470	4,344	4,344	4,400	4,344	0%	1%
555010	Travel & Training	2,682	2,868	3,000	482	3,000	1,000	3,000	2,000	-33%	0%
558100	Dues & Subscriptions	350	360	400	395	400	400	400	400	0%	0%
560010	Office Supplies	6,548	4,973	6,000	6,428	6,000	6,000	6,500	6,500	8%	2%
580100 C	Equipment	5,870	243	1,700	1,500	-	-	1,500	500	N/A	0%
TOTAL		\$ 352,294	\$ 392,823	\$ 412,802	\$ 387,963	\$ 408,188	\$ 392,454	\$ 416,993	\$ 400,787	-1%	100%

Personnel Summary		FTE	FY 2009 Budget	FTE	FY 2010 Budget
Grade	Job Class / Position				
N/A	Clerk of the Circuit Courts	1.0	\$ 108,187	1.0	\$ 105,960
8	Deputy Clerk IV	2.0	71,809	2.0	72,347
9	Deputy Clerk III	1.0	29,255	1.0	33,886
8	Deputy Clerk II	1.0	27,811	1.0	27,001
7	Deputy Clerk I	1.0	28,238	1.0	28,238
Total		6.0	\$ 283,280	6.0	\$ 266,432

Compensation Board provides partial funding for Clerk of the Circuit Courts and 4 positions.

NOTE A: Request for part time funding for 28 hours/week @ \$8.89/hour = \$12,950.

NOTE B: Software Maintenance \$ 15,700 (\$15,700 is expected to be reimbursed by Technology Trust Fund - included in Revenue)
Plats 2,500
Security Film 2,800 (\$2,800 is expected to be reimbursed by Technology Trust Fund - included in Revenue)
\$ 21,000

NOTE C: Request for new fax machine, and to replace broken chairs/desks.

**ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET**

COMMONWEALTH ATTORNEY

PROGRAM DESCRIPTION

The Commonwealth's Attorney is an elected official whose duty is to prosecute criminal offenses in the County of Isle of Wight. The office prosecutes cases primarily in the District and Circuit Court offices and to a limited degree on the appeal to the Court of Appeals and the Supreme Court of Virginia. The Commonwealth's Attorney also prosecutes in the General District and Juvenile and Domestic Relations District Courts. In addition, the Commonwealth's Attorney's office advises other County law enforcement officials as to the substance and procedure of criminal law.

GOALS AND OBJECTIVES

- * Give the citizens of the County the most efficient, competent and dependable legal representation possible.
- * Administer the caseload of the office so as to make it as convenient as possible for police officers, victims of crimes, witnesses and others to participate in the justice system.
- * Continue to upgrade the legal research capability of the office and make an effort to advance the ability of the office to gather, preserve and present demonstrative evidence in the courtroom.

Workload Information Summary	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008
Felony Defendants - Calendar Year	162	152	174	232	N/A
Sentencing Events - Fiscal Year	63	67	75	81	90

Object Org #:	Description 11221000	FY 2006 Actual	FY 2007 Actual	FY 2009 Budget	FY 2008 Actual	FY 2009 Budget	FY 2009 Expected	FY 2010 Requested	FY 2010 Adopted	% Change	% Total
511000	Salaries & Wages	\$ 223,473	\$ 233,195	\$ 242,068	\$ 234,842	\$ 248,901	\$ 231,204	\$ 311,628	\$ 311,628	25%	71%
513000	Part-Time Salaries	-	-	-	4,125	-	46,915	-	-	N/A	0%
521000	Fica/Medicare	-	17,033	18,520	17,601	19,041	21,276	23,840	23,840	25%	5%
522100	VRS - Retirement	-	25,208	19,755	25,280	30,416	28,253	38,081	38,081	25%	9%
523000	Hospital/Medical Plan	-	11,951	11,918	11,819	12,483	13,756	24,825	24,825	89%	6%
523100	Dental Insurance	-	690	688	678	710	780	1,808	1,808	155%	0%
524000	Group Life Insurance	-	2,636	2,736	2,350	2,215	1,896	2,555	2,555	15%	1%
528100	Deferred Comp Plan	-	300	420	421	420	420	840	840	100%	0%
529000	Fringe Benefits	53,639	-	-	-	-	-	-	-	N/A	0%
533100	Equip. Repair & Maint	234	223	800	459	800	800	665	100	-88%	0%
552100	Postage	369	278	700	370	700	600	700	700	0%	0%
552300	Telephone	1,971	2,394	2,500	2,203	2,500	4,600	6,350	7,000	180%	2%
554100	Equipment Rental	-	-	-	-	-	-	4,200	3,000	-	-
554200	Property Rental	13,800	13,800	13,800	13,800	13,800	13,800	13,800	13,800	0%	3%
555010	Travel & Training	435	555	1,100	970	1,100	6,100	4,000	4,000	264%	1%
558100	Dues & Subscriptions	1,838	2,067	2,200	2,232	2,200	2,200	3,800	2,450	11%	1%
560010	Office Supplies	1,048	1,048	1,500	1,775	1,500	6,800	2,500	2,500	67%	1%
560100	Equipment	1,284	-	800	1,115	800	12,000	-	-	-100%	0%
TOTAL		\$ 296,071	\$ 311,378	\$ 319,523	\$ 320,140	\$ 337,586	\$ 391,400	\$ 439,592	\$ 437,127	28%	99%

Personnel Summary		FTE	FY 2009 Budget	FTE	FY 2010 Budget
Grade	Job Class / Position				
N/A	Commonwealth Attorney	1.0	\$ 115,088	1.0	\$ 113,780
N/A	Assistant Commonwealth Attorney	1.0	65,573	2.0	130,415
N/A	Administrative Assistant	1.0	35,365	1.0	34,957
N/A	Secretary	1.0	32,875	1.0	32,496
Total		4.0	\$ 248,901	5.0	\$ 311,628

Compensation Board partially reimburses County for positions noted above and some office expenses

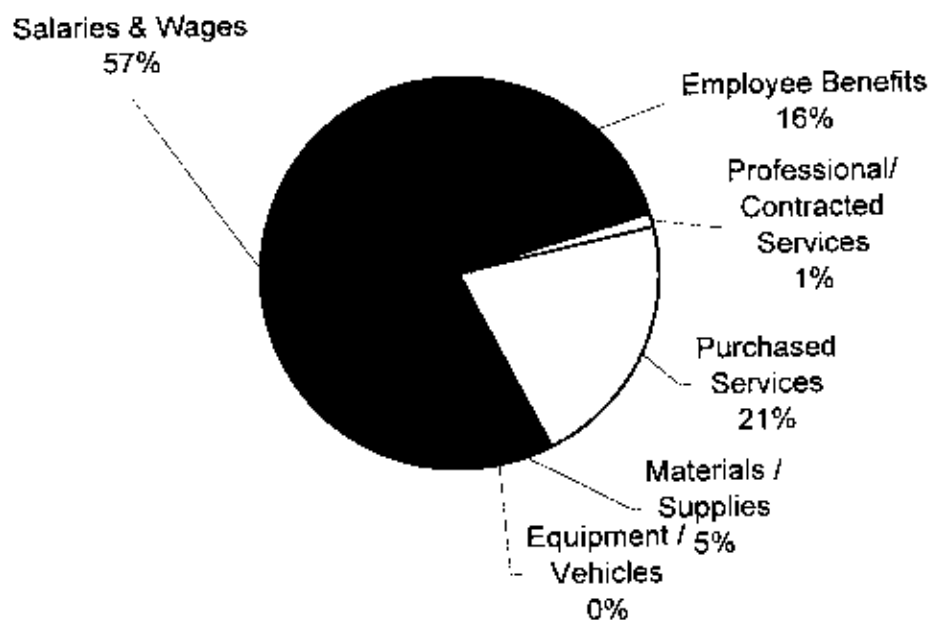
**ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET**

PUBLIC SAFETY

Public Safety encompasses the following:

Sheriff
Emergency Services - Fire & Rescue
Volunteer Fire Services
Volunteer Rescue Services
Inspections and Code Enforcement

Care and Confinement of Prisoners
Animal Control
Emergency Management
Western Tidewater Community Corrections Program



**ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET**

SHERIFF

PROGRAM DESCRIPTION

The Sheriff is an elected official dedicated to providing safety and security to the citizens of Isle of Wight. The Sheriff's Office is the chief law enforcement agency in the County and, as such, provides service to all County citizens - including those residing within the Windsor and Smithfield town limits. The Sheriff's Office operates 24 hours per day, 365 days per year, investigating all Criminal activity, responding to calls for service, patrolling the County's highways, transporting prisoners, serving civil process and criminal warrants, maintaining security in the County's courts, and dispatching E911 calls received for sheriff services. The Sheriff's Office is also responsible for the coordination of County resources during potential disasters through its Emergency Management Division.

GOALS AND OBJECTIVES

- Provide the most professional and successful public safety as possible.
- Continue to staff the department with qualified and dedicated individuals.
- Continue to provide the needed services with the ever increasing limits of available funding.

Workload Information Summary	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008
CIVIL						
Subpoenas Served	5,811	5,474	5,800	5,496	4,673	5,190
Jury Summons Served	90	87	64	52	29	68
Criminal Warrants Served	758	904	901	727	744	726
Levies Executed	17	8	8	7	27	35
DMV Notices Served	13	-	13	13	13	-
Other Civil Process Served	13,515	7,666	6,283	6,187	5,999	6,556
INMATES						
Inmate Transports Other than to Local Courts	62	95	65	45	14	9
Mental Patient Trips out of Jurisdiction	21	16	136	40	54	57
Extraditions Completed	3	3	10	7	6	6
CIRCUIT COURT						
Circuit Court Days	79	79	77	76	82	71
GENERAL DISTRICT COURT						
General District Court Days	104	104	102	104	101	97
JUVENILE AND DOMESTIC RELATIONS COURT						
Juvenile and Domestic Relations Court	136	136	90	95	85	93

**ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET**

SHERIFF

Object Org #:	Description 11312000	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget	FY 2009 Expected	FY 2010 Requested	FY 2010 Adopted	% Change	% Total
511000 A	Salaries & Wages	\$ 1,212,700	\$ 1,492,308	\$ 1,798,020	\$ 1,739,556	\$ 1,906,989	\$ 1,834,775	\$ 1,964,181	\$ 1,878,647	-1%	64%
512000	Overtime	8,923	21,322	30,000	37,349	25,000	37,464	25,000	53,234	113%	2%
513000 B	Part-time Salaries	35,566	11,402	35,000	15,354	30,000	24,743	60,000	60,000	100%	2%
521000	FICA/Medicare	-	112,611	142,905	131,098	150,092	145,119	156,762	152,456	2%	5%
522100	VRS - Retirement	-	161,146	188,225	186,534	233,034	219,639	240,023	228,693	-1%	8%
523000	Hospital/Medical Plan	-	179,964	198,442	210,193	221,483	204,348	216,638	200,420	-10%	7%
523100	Dental Insurance	-	12,452	14,099	14,285	14,878	13,382	14,690	13,377	-10%	0%
524000	Group Life Insurance	-	16,909	17,342	17,320	16,972	14,741	16,106	15,413	-9%	1%
528100	Deferred Comp Plan	-	500	840	2,918	2,520	5,382	7,140	6,300	150%	0%
528000	Fringe Benefits	294,844	-	-	-	-	-	-	-	N/A	0%
531700	Professional Services	992	1,529	3,200	3,615	3,000	3,000	3,000	3,000	0%	0%
533100 C	Equip. Repair & Maint.	15,067	28,037	40,000	30,869	35,000	35,000	40,000	35,000	0%	1%
536000	Advertising	299	339	2,600	-	500	-	250	250	-50%	0%
552100	Postage	1,726	1,884	2,300	1,921	1,800	1,800	1,800	1,800	0%	0%
552300	Telephone	11,900	13,448	13,000	13,518	13,000	19,500	13,000	30,600	135%	1%
554100 D	Equipment Rental	816	2,425	13,625	2,827	13,625	2,500	8,500	2,868	-79%	0%
555010	Travel & Training	14,238	15,127	15,000	15,270	15,000	15,000	15,000	12,000	-20%	0%
555500	Travel - Prison Extradition	-	157	-	(1,892)	-	-	-	-	N/A	0%
558030	Dare Funds	-	140	-	(100)	-	-	-	-	N/A	0%
558050	Special Investigation	22,428	6,321	10,000	5,461	8,000	8,000	8,000	7,000	-13%	0%
558060	Operating Expenses	9,086	18,516	20,000	5,792	15,000	8,000	15,000	8,000	-47%	0%
558090	Auxiliary Sheriff	3,482	5,195	8,000	7,573	5,000	4,000	3,000	3,000	-40%	0%
558100	Dues & Subscriptions	2,483	3,535	2,500	2,962	2,500	3,000	3,000	3,000	20%	0%
560010	Office Supplies	2,723	5,732	7,000	4,822	6,000	5,000	6,000	6,000	0%	0%
560020	Food for Prisoners	80	30	250	16	250	-	100	100	-60%	0%
560060	Motor Fuel, Lube & Repairs	134,017	187,048	200,000	201,881	200,000	203,112	225,000	200,000	0%	7%
560110	Uniforms	16,838	26,289	24,000	20,965	24,000	17,000	24,000	20,000	-17%	1%
560100	Equipment	12,561	28,226	25,000	48,751	25,000	5,000	7,500	7,500	-70%	0%
580300 E	Vehicles	148,127	284,334	205,000	179,478	150,000	145,000	145,000	-	-100%	0%
TOTAL		\$ 1,947,045	\$ 2,834,906	\$ 2,992,248	\$ 2,898,336	\$ 3,118,553	\$ 2,972,606	\$ 3,218,688	\$ 2,950,668	-5%	100%

Personnel Summary Job Class / Position	FTE	FY 2009 Budget	FTE	FY 2010 Budget
State Funded				
Sheriff	1.0	\$ 81,145	1.0	\$ 80,209
Chief Deputy	1.0	48,720	1.0	48,158
Deputy Sheriff	18.0	611,658	19.0	592,903
Court Services	3.0	98,126	3.0	89,959
Master Deputy	3.0	104,943	2.0	68,988
Administrative Assistant	1.0	48,147	1.0	48,580
Dispatch Supervisor	1.0	28,322	1.0	29,322
Dispatchers	4.0	96,000	4.0	96,000
Grant Funded				
School Resources Officer	2.0	-	-	-
Locally Funded				
Deputy Sheriff	8.0	228,568	7.0	205,525
DARE Officer	1.0	28,564	1.0	28,235
Court Services	1.0	28,564	1.0	30,882
School Resources Officer	7.0	209,335	8.0	244,805
Data Entry Clerk	1.0	25,730	1.0	25,433
Sheriff - Stipend	-	16,084	-	16,594
Administrative Assistant - Stipend	-	1,074	-	1,074
Deputy Sheriff - Stipend \$6,500/deputy	-	262,000	-	273,000
Total	52.0	\$ 1,906,989	50.0	\$ 1,879,647

NOTE A: Proposed does not include funding for 2 vacant deputy sheriff positions, due to budgetary constraints

NOTE B: Includes funds for investigator to pursue cold case files, overflow cases, funds for a part time data entry clerk, and two part time deputies

	Requested	Proposed
Vehicle Maintenance	\$ 20,300	\$ 15,300
Maintenance Contracts		
Gately (vehicle cameras)	1,600	1,600
Crossmatch (Livescan)	1,150	1,160
Autoclear (radar scanner)	4,100	4,100
OSSI Modules	12,300	12,300
VCIN	550	550
	\$ 40,000	\$ 35,000

NOTE D: Request included monthly cost of wireless cards, which are included under "Telephone".

NOTE E: Request includes 5 replacement vehicles - no vehicle replacements are proposed due to budgetary constraints.

FY 2004 = 6 vehicles; FY 2005 = 3 vehicles; FY 2006 = 6 vehicles; FY 2007 = 11 vehicles; FY 2008 = 2 SUVs and 3 vehicles

**ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET**

EMERGENCY SERVICES

PROGRAM DESCRIPTION

The Department of Emergency Services provide full-time and part-time staffing support to many of the volunteer fire and rescue departments serving the County to ensure services are available to citizens in their time of need. The Department is also a liaison between the County and the Fire and Rescue Association, serving as a conduit for requests for equipment and operating fund support. The Department also serves as an information resource and knowledge base. The Department represents the County and the departments that serve the County at local and regional meetings.

The Department of Emergency Services assists with emergency/disaster preparedness through the provision, and updating, of Plans that prepare the County government to support its citizens during various types of emergencies. This Department coordinates response and relief efforts with agencies such as FEMA, the State of Virginia, the Sheriff's Office, Fire and Rescue, the Department of Social Services, the American Red Cross and other relief organizations that serve our citizens during times of disaster.

GOALS AND OBJECTIVES

- * Continue to promote the safety of all citizens of Isle of Wight County through emergency preparedness and response.
- * Ensure adequate Fire and Emergency Medical Service (EMS) resources are available to respond to the everyday demand for services.
- * Work with surrounding jurisdictions and the State through Mutual Aid Agreements to ensure resources are available during times of disaster.
- * Provide up to date plans that guide the County through foreseeable disasters; providing assistance and care of its citizens.

Object Org #:	Description	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget	FY 2009 Expected	FY 2010 Requested	FY 2010 Adopted	% Change	% Total
11321000											
511000	Salaries & Wages	\$ 83,421	\$ 173,081	\$ 321,424	\$ 267,247	\$ 359,537	\$ 367,244	\$ 404,428	\$ 368,428	-5%	28%
512000	Overtime	-	-	-	10,896	-	10,000	-	-	N/A	0%
513000	Part-time Salaries	387,759	382,230	440,437	414,537	404,789	375,000	404,821	404,821	0%	30%
521000	Fica/Medicare	-	43,831	58,283	52,391	80,788	57,547	81,905	59,230	-3%	4%
522100	VRS - Retirement	-	16,557	34,809	28,565	47,601	44,877	49,421	45,144	-5%	3%
523000	Hospital/Medical Plan	-	8,923	35,933	18,057	42,357	37,046	44,225	36,117	-15%	3%
523100	Dental Insurance	-	554	2,739	1,237	3,068	2,485	3,208	2,552	-17%	0%
524000	Group Life Insurance	-	1,728	3,832	2,855	3,487	3,011	3,316	3,029	-13%	0%
528100	Deferred Comp Plan	-	450	2,100	1,810	2,520	2,100	2,520	2,100	-17%	0%
520000	Fringe Benefits	43,779	-	-	-	-	-	-	-	N/A	0%
531700 A	Professional Services	-	56,550	25,000	50,691	35,000	25,000	25,000	20,000	-43%	1%
533100	Equipment Repairs & Maint	387	709	1,100	2,770	1,100	1,100	1,100	750	-32%	0%
536000	Advertising	126	145	500	-	500	48	500	-	-100%	0%
552100	Postage	84	1,132	250	152	250	150	250	250	0%	0%
552300	Telephone	556	2,664	1,750	4,018	8,750	6,000	6,730	6,200	-8%	0%
554100 B	Equipment Rental	-	132	311,000	291,290	369,116	369,734	370,352	370,352	0%	28%
555010	Travel & Training	1,815	8,347	4,000	7,551	10,000	9,000	10,000	2,500	-75%	0%
558100	Dues & Subscriptions	1,871	2,435	3,000	2,783	5,000	2,500	2,600	2,600	-48%	0%
560010	Office Supplies	1,564	15,006	1,500	3,239	4,000	4,000	4,000	3,500	-13%	0%
560080	Motor, Fuel, Lube & Repairs	1,565	1,419	2,250	2,388	5,000	5,800	5,500	5,550	11%	0%
560110	Uniforms	3,852	3,607	5,000	7,490	15,000	11,000	11,400	3,000	-80%	0%
580100	Equipment	870	116,880	110,700	70,101	15,000	105,000	11,000	2,500	-83%	0%
580300	Vehicles	-	-	-	27,376	-	-	-	-	N/A	0%
TOTAL		\$ 507,659	\$ 835,788	\$ 1,365,407	\$ 1,267,044	\$ 1,420,819	\$ 1,438,640	\$ 1,422,276	\$ 1,339,623	-6%	100%

**ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET**

EMERGENCY SERVICES

Personnel Summary					
Grade	Job Class / Position	FTE	FY 2009 Budget	FTE	FY 2010 Budget
27	Emergency Services Director	1.0	\$ 60,850	1.0	\$ 70,912
25	Fire & EMS Coordinator	1.0	60,950	1.0	67,145
18	Fire & EMS Lieutenant	2.0	88,628	2.0	88,653
16	Paramedic/Intermediate	4.0	140,028	3.0	115,384
8	Administrative Assistant	1.0	27,081	1.0	27,334
Total		9.0	\$ 389,537	8.0	\$ 369,428

NOTE A: Includes funds for outsourcing training needs for volunteer fire and rescue

NOTE B: Cost for annual lease of emergency generators

NOTE: Revenue generated from EMS Billing Program represents approximately 67% of County's costs for rescue services.

**ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET**

FIRE AND RESCUE SERVICES

FIRE SERVICES

Org	Description	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget	FY 2009 Expected	FY 2010 Requested	FY 2010 Adopted	% Change	% Total
11322100	Carrollton VFD	\$ 72,000	\$ 80,440	\$ 56,280	\$ 56,280	\$ 56,280	\$ 56,280	\$ 93,150	\$ 56,280	0%	16%
11322200	Carrsville VFD	57,100	57,100	57,065	57,065	57,065	57,065	84,000	57,065	0%	16%
11322300	Rushmere VFD	49,407	58,818	63,523	63,523	63,523	63,523	79,830	63,523	0%	18%
11322400	Smithfield VFD	52,592	54,592	59,249	59,249	59,249	59,249	69,664	59,249	0%	17%
11322500	Windsor VFD	53,448	60,790	62,900	62,900	62,900	62,900	113,175	62,900	0%	18%
11322600	A Fire Funds	47,706	51,075	47,000	55,508	47,000	57,303	47,000	47,000	0%	14%
TOTAL		\$ 332,254	\$ 362,815	\$ 346,017	\$ 354,525	\$ 346,017	\$ 356,320	\$ 486,919	\$ 346,017	0%	100%

NOTE: Recommendation provided by Emergency Services Director

NOTE A: Corresponding amount budgeted as Categorical Aid Revenue as this represents grant pass-thru funding

RESCUE SERVICES

Org	Description	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget	FY 2009 Expected	FY 2010 Requested	FY 2010 Adopted	% Change	% Total
11323100	Carrollton Vol Fire	\$ 32,300	\$ 42,165	\$ 51,276	\$ 51,276	\$ 51,276	\$ 51,276	\$ 32,821	\$ 51,276	0%	16%
11323200	Isle of Wight Vol Rescue	100,000	105,000	110,250	110,250	110,250	110,250	175,000	110,250	0%	35%
11323300	Windsor Vol Rescue	88,310	88,400	91,936	91,936	91,936	91,936	107,000	91,936	0%	26%
11323400	Carrsville Vol Fire	12,400	16,120	20,970	20,970	20,970	20,970	12,500	20,970	0%	7%
11323500	City of Franklin	33,470	10,436	12,000	14,404	12,000	12,000	12,000	12,000	0%	4%
11323600	A Four for Life	26,450	28,509	28,500	56,262	28,500	28,500	28,500	28,500	0%	9%
TOTAL		\$ 282,930	\$ 290,630	\$ 314,932	\$ 345,098	\$ 314,932	\$ 314,932	\$ 367,821	\$ 314,932	0%	100%

NOTE: Recommendation provided by Emergency Services Director.

NOTE A: Corresponding amount budgeted as Categorical Aid Revenue as this represents grant pass-thru funding.

OPERATING INDICATORS	FY 2003	FY 2005	FY 2006	FY 2007	FY 2008
Fire Units	5	5	5	5	5
Rescue Units	2	4	4	4	4
Emergency Responses - Fire	1,421	2,801	2,852	2,338	1,783
Emergency Responses - Rescue	2,704	3,430	3,632	3,631	4,846

ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET
INSPECTIONS & CODE ENFORCEMENT

PROGRAM DESCRIPTION

The Department of Inspection's primary function under state law is the administration and enforcement of the Virginia Uniform Statewide Building Code and associated standards regulating the construction, renovation and maintenance of buildings and structures to ensure the health, safety and welfare of the citizens of Isle of Wight County. Secondly, in conjunction with the Departments of Planning and Zoning and Engineering, the department shares responsibility for the enforcement of various County Ordinances relating to erosion and sediment control and the Chesapeake Bay Preservation Act.

In this capacity the Department staff, under the direction of the Director of Inspections, reviews residential and commercial construction documents for code compliance, issues permits, performs inspections, issues Certificates of Occupancy and responds to citizen's requests and complaints concerning building construction and County Code requirements throughout the county including the incorporated Towns of Windsor and Smithfield.

GOALS AND OBJECTIVES

- * To continue to improve and maintain a high level of customer satisfaction while providing a comfortable environment in which to conduct business.
- * Improve the work environment and to provide training opportunities necessary to develop and prepare staff to meet the constantly changing work environment facing them in the future.
- * Develop a strategic plan to incorporate improvements in our programs and procedures, addressing the areas of public information, uniformity in inspection and staff improvement to maintain and improve our Building Code Effectiveness Ratings.
- * Integrate the MUNIS software into the inspection functions to improve efficiency and customer service.

Object Org #:	Description 11341000	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget	FY 2009 Expected	FY 2010 Requested	FY 2010 Adopted	% Change	% Total
511000	Salaries & Wages	\$ 302,428	\$ 320,541	\$ 365,045	\$ 356,308	\$ 362,003	\$ 354,677	\$ 365,044	\$ 365,044	1%	71%
513000	Part-Time Salaries	-	-	-	-	-	-	-	-	N/A	0%
519000	A Compensation	-	-	300	-	300	-	300	300	0%	0%
521000	Fica/Medicare	-	23,530	27,928	28,460	27,693	27,133	27,926	27,926	1%	5%
522100	VRS - Retirement	-	34,375	39,535	37,897	44,237	43,342	44,608	44,608	1%	9%
523000	Hospital/Medical Plan	-	32,857	43,269	31,852	33,640	33,195	36,360	35,360	4%	7%
523100	Dental Insurance	-	2,772	3,095	2,187	2,332	2,332	2,440	2,440	5%	0%
524000	Group Life Insurance	-	3,609	4,126	3,503	3,222	2,908	2,993	2,993	-7%	1%
528100	Deferred Comp Plan	-	875	1,260	2,956	2,840	2,870	2,940	2,940	0%	1%
520000	Fringe Benefits	72,590	-	-	-	-	-	-	-	N/A	0%
531700	Professional Services	2,974	-	5,000	-	2,500	-	1,900	-	-100%	0%
533100	Equip. Repair & Maint.	507	602	1,000	1,035	1,000	1,200	-	-	-100%	0%
536000	Advertising	-	-	300	-	300	50	300	-	-100%	0%
552100	Postage	931	1,174	1,200	997	1,200	600	1,200	800	-33%	0%
552300	Telephone	557	1,501	1,600	2,047	2,300	2,400	4,160	7,166	212%	1%
554100	Equipment Rental	1,364	1,202	1,200	2,606	2,405	2,405	2,926	2,925	22%	1%
555010	Travel & Training	5,052	4,603	9,000	9,166	8,000	7,000	9,000	7,000	-22%	1%
558100	Dues & Subscriptions	5,689	1,399	1,980	2,011	1,880	1,980	2,200	1,560	-21%	0%
560010	Office Supplies	5,210	4,122	8,136	8,260	3,600	3,600	7,469	5,000	39%	1%
560080	Motor Fuel, Lube & Repairs	8,403	8,212	8,000	8,704	8,400	8,400	12,888	7,000	-17%	1%
560110	Uniforms	113	490	1,500	1,085	1,000	-	1,000	-	-100%	0%
580100	Equipment	-	-	-	300	-	-	-	-	N/A	0%
TOTAL		\$ 403,718	\$ 441,384	\$ 523,671	\$ 497,184	\$ 510,382	\$ 494,092	\$ 525,656	\$ 513,081	1%	100%

NOTE A: Compensation for Board of Zoning Appeals

**ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET**

INSPECTIONS & CODE ENFORCEMENT

Personnel Summary					
Grade	Job Class / Position	FTE	FY 2009 Budget	FTE	FY 2010 Budget
26	Director	1.0	\$ 74,785	1.0	\$ 75,283
16	Chief Codes Compliance Inspector	1.0	49,478	1.0	49,622
18	Plans Examiner	1.0	43,035	1.0	42,404
14	Codes Compliance Inspector	3.0	118,601	3.0	119,107
9	Administrative Assistant	1.0	29,112	1.0	29,255
6	Permit Technician	2.0	47,582	2.0	48,363
	Total	9.0	\$ 362,003	9.0	\$ 365,044

Permits Issued	2003	2004	2005	2006	2007	2008
Residential	335	423	445	512	310	167
Commercial	20	20	21	17	31	14
Revenue Generated	\$ 224,084	\$ 301,932	\$ 365,452	\$ 503,052	\$ 331,177	\$ 226,054

**ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET**

ANIMAL CONTROL

PROGRAM DESCRIPTION

The Isle of Wight County Animal Control Department, under the direct supervision of the Sheriff, enforces animal welfare laws, houses stray and unwanted animals, ensuring that the animals are housed in a clean, friendly and safe environment, and coordinates the adoption of these animals.

GOALS AND OBJECTIVES

- Investigate all complaints to animals, quarantine animals that have bitten humans or are presumed to have been exposed to rabies, remove stray animals and livestock from roads, streets and public areas.
- Provide 24-hour service for injured or stray animals.
- Increase public awareness of the activities of the Animal Control Department.
- Provide more accessible venues for the display of adoptable animals, thereby increasing the percentage of adoptions.
- Strive to improve response time for calls for service, maintain clean quarters for animals, provide up-to-date training for employees, and abide by all State laws and County ordinances as they pertain to the operations of an animal control department.

Object Org #:	Description	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget	FY 2009 Expected	FY 2010 Requested	FY 2010 Adopted	% Change	% Total
11351000											
511000	Salaries & Wages	\$ 121,197	\$ 139,271	\$ 138,044	\$ 122,299	\$ 141,853	\$ 125,548	\$ 142,299	\$ 142,301	3%	69%
512000	Overtime	7,070	3,147	5,000	4,656	5,000	5,000	5,000	2,000	-60%	1%
513000	Part-time Salaries	-	-	-	5,037	-	16,110	-	-	N/A	0%
521000	Fica/Medicare	-	10,433	10,943	8,895	11,219	11,219	10,886	10,886	-1%	5%
522100	VRS - Retirement	-	33,187	39,636	14,324	17,310	15,342	17,389	17,389	-56%	8%
523000	Hospital/Medical Plan	-	14,471	12,642	10,188	4,181	8,757	4,305	4,305	-66%	2%
523100	Dental Insurance	-	1,084	917	698	237	250	248	248	-73%	0%
524000	Group Life Insurance	-	1,478	1,560	1,345	1,281	1,029	1,167	1,167	-25%	1%
520000	Fringe Benefits	31,018	-	-	-	-	-	-	-	N/A	0%
533100	Equipment Repairs & Maint	894	424	1,000	834	1,000	1,000	1,000	800	-20%	0%
536000	Advertising	-	-	200	177	200	200	200	140	-30%	0%
530100	Veterinarian Services	2,880	2,777	3,000	1,787	3,000	1,500	3,000	3,000	0%	1%
552100	Postage	180	228	200	377	200	200	200	140	-30%	0%
552300	Telephone	486	971	800	1,255	800	1,200	800	800	0%	0%
555010	Travel & Training	1,305	2,601	4,250	879	3,750	1,000	3,750	1,000	-76%	0%
558060	Operating Expenses	11,240	8,290	12,500	7,978	12,500	8,000	12,500	8,000	-38%	4%
560010	Office Supplies	1,125	2,181	1,500	1,375	1,500	1,500	1,500	1,000	-33%	0%
560080	Motor Fuel, Lube, & Repairs	8,368	12,466	12,000	12,146	12,000	12,000	12,000	12,000	0%	6%
560110	Uniforms	2,669	2,990	2,700	2,761	2,700	2,000	2,700	1,000	-63%	0%
580100	Equipment	30,412	(20)	1,000	2,072	1,000	500	1,000	500	-50%	0%
580300 A	Vehicles	-	16,706	-	-	-	-	-	-	N/A	0%
TOTAL		\$ 218,824	\$ 232,705	\$ 247,791	\$ 199,881	\$ 219,481	\$ 212,358	\$ 219,944	\$ 206,676	-6%	100%

Personnel Summary			FY 2009		FY 2010
Grade	Job Class / Position	FTE	Budget	FTE	Budget
12	Chief Animal Control Officer	1.0	\$ 33,699	1.0	\$ 33,831
9	Animal Control Officer	3.0	82,329	3.0	82,970
6	Secretary	1.0	25,626	1.0	25,800
Total		5.0	\$ 141,653	5.0	\$ 142,601

NOTE A: Request to replace animal control truck and swab body. Not proposed due to budget limitations.

**ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET**

EMERGENCY MANAGEMENT

PROGRAM DESCRIPTION

The Isle of Wight County Sheriff's Office houses the Emergency Services Operations Center which acts as a liaison between various government agencies and coordinates the County's resources in the event of a disaster.

Object Org #:	Description	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget	FY 2009 Expected	FY 2010 Requested	FY 2010 Adopted	% Change	% Total
511000 A	Salaries & Wages	\$ 3,650	\$ 4,000	\$ 4,000	\$ 4,687	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	0%	47%
521000	Fica/Medicare		300	306	482	306	306	306	306	0%	4%
533100	Equipment Repairs & Maint		-	-	-	-	-	-	-	N/A	0%
552300 B	Telephone	2,700	647	700	3,631	700	3,200	3,200	3,200	357%	37%
555010	Travel & Training	1,434	1,861	2,500	1,515	2,500	2,000	2,500	500	-80%	6%
558060	Operating Expenses	487	1,832	2,500	2,023	2,500	1,000	1,000	500	-80%	6%
558100	Dues & Subscriptions	45	178	100	-	100	-	100	-	-100%	0%
560010	Office Supplies	186	162	400	-	400	50	400	50	-88%	1%
580100 C	Equipment	26,770	(245)	-	(5,310)	-	-	-	-	N/A	0%
TOTAL		\$ 38,272	\$ 8,735	\$ 10,506	\$ 7,008	\$ 10,506	\$ 10,556	\$ 11,506	\$ 8,556	-19%	100%

NOTE A: Includes funding for supplement to Emergency Management Coordinator Position in Sheriff's office.

NOTE B: Funds to cover state EMS telephones in the Emergency Operations Center when activated for emergencies and Hurricane season.

NOTE C: Purchases are approved by State Emergency Organization and reimbursed to locality.

**ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET**

WESTERN TIDEWATER COMPREHENSIVE COMMUNITY CORRECTIONS PROGRAM

PROGRAM DESCRIPTION

This contribution represents the County's local match to the Western Tidewater Comprehensive Community Correction Program which provides services to the cities of Suffolk and Franklin and the counties of Southampton and Isle of Wight. This local contribution provides an array of punitive intermediate sanctions and punishments for the Fifth District Circuit, General District and Juvenile and Domestic Relation courts. Offenders are accountable for their criminal behavior through community service programs, restitution programs, and other sanctions as deemed appropriate to rehab offenders throughout the Fifth District.

Object Org #:	Description	FY 2008 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2008 Budget	FY 2008 Expected	FY 2010 Requested	FY 2010 Adopted	% Change	% Total
550990	Contribution	\$ 4,579	\$ 4,579	\$ 8,579	\$ 8,579	\$ 8,579	\$ 8,579	\$ 16,550	\$ 8,579	0%	100%
	TOTAL	\$ 4,579	\$ 4,579	\$ 8,579	\$ 8,579	\$ 8,579	\$ 8,579	\$ 16,550	\$ 8,579	0%	100%

**ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET
CARE AND CONFINEMENT OF PRISONERS**

PROGRAM DESCRIPTION

This cost center provides for the prorata costs of Isle of Wight County's confinement of prisoners at the Western Tidewater Regional Jail.

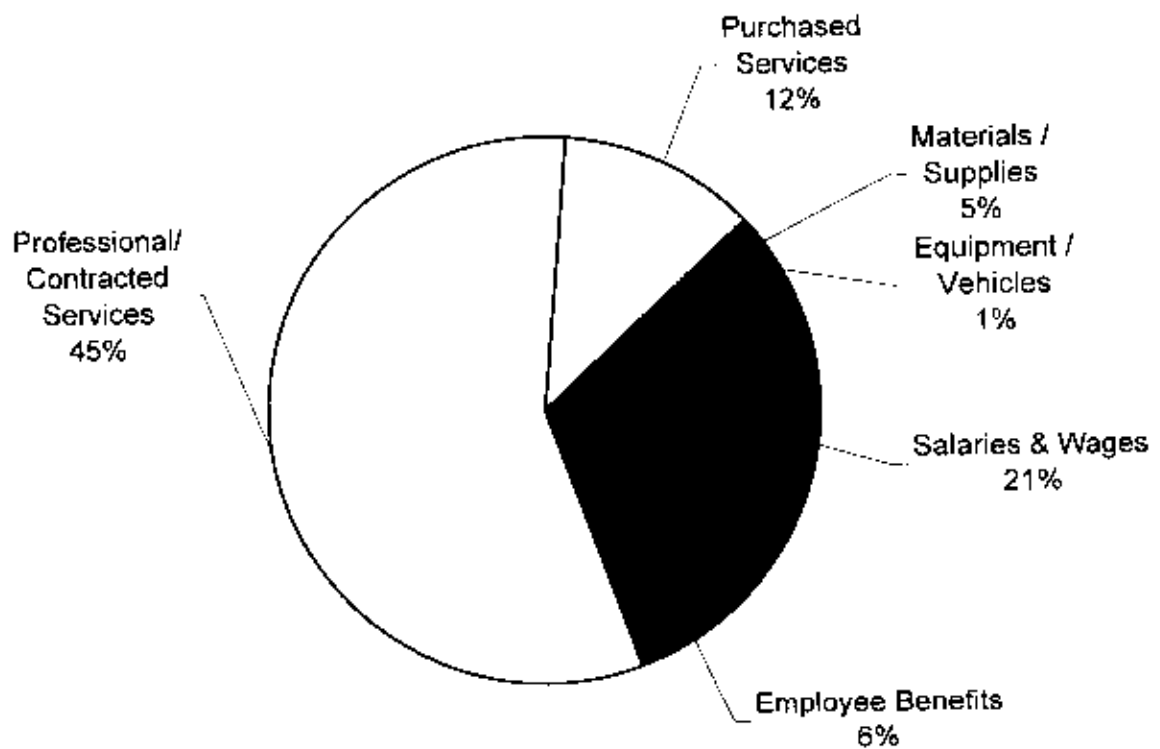
Object Org #:	Description	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2009 Expected	FY 2009 Budget	FY 2009 Expected	FY 2010 Requested	FY 2010 Adopted	% Change	% Total
566990	Contracted Services	\$ -	\$ -	\$ -	\$ 31,000	\$ 65,581	\$ -	\$ 65,581	\$ 65,581	0%	100%
	TOTAL	\$ -	\$ -	\$ -	\$ 31,000	\$ 65,581	\$ -	\$ 65,581	\$ 65,581	0%	100%

**ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET**

GENERAL SERVICES

General Services encompass the following:

General Services - Administration	Transportation/Maintenance
Refuse Collection	Maintenance of Roads
Refuse Disposal	Roadway Beautification
Building and Grounds	Engineering Division



**ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET**

GENERAL SERVICES

PROGRAM DESCRIPTION

The General Services Department encompasses buildings and grounds, refuse collection and disposal, an engineering division and public utilities. The department is responsible for the maintenance of public facilities throughout the County, including the libraries, parks, fire stations, rescue squads, the Courthouse Complex, the Health Department, and numerous parcels of open space owned by the County. General Services is further responsible for street signs and vehicle maintenance, gas distribution, and generator maintenance.

ADMINISTRATION

Object Org #:	Description 11411000	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget	FY 2009 Expected	FY 2010 Requested	FY 2010 Adopted	% Change	% Total
511000	Salaries & Wages	\$ 89,039	\$ 40,729	\$ 81,291	\$ 80,281	\$ 86,473	\$ 92,859	\$ 79,425	\$ 119,425	38%	67%
513000	Part Time Salaries	-	-	-	-	-	2,000	15,600	15,600	N/A	9%
521000	Fica/Medicare	-	3,027	8,219	6,060	8,615	7,257	6,076	10,329	56%	8%
522100	WRS - Retirement	-	8,796	8,804	8,636	10,567	9,570	9,706	14,584	38%	8%
523000	Hospital/Medical Plan	-	4,303	7,583	6,776	7,164	4,221	4,305	8,359	17%	5%
523100	Dental Insurance	-	248	533	400	420	420	248	576	37%	0%
524000	Group Life Insurance	-	435	919	803	770	761	651	979	27%	1%
528100	Deferred Comp Plan	-	325	630	616	630	600	630	840	33%	0%
520000	Fringe Benefits	23,772	-	-	-	-	-	-	-	N/A	0%
533100	Equip. Repair & Maint.	394	42	500	491	500	-	250	-	-100%	0%
552100	Postage	13	6	150	14	100	50	75	75	-25%	0%
552300	Telephone	982	1,106	850	784	850	800	1,130	2,000	135%	1%
554100	Equipment Rental	-	1,949	3,000	1,625	968	968	975	968	0%	1%
555010	Travel & Training	1,846	-	2,500	-	1,500	100	500	500	-67%	0%
558100	Dues & Subscription	2,102	1,795	3,000	2,252	3,000	2,000	2,200	2,200	-27%	1%
560010	Office Supplies	1,542	1,770	1,750	1,882	1,750	1,900	1,500	1,500	-14%	1%
560100	Equipment	-	-	-	-	-	-	-	-	N/A	0%
TOTAL		\$ 129,690	\$ 62,531	\$ 117,729	\$ 110,600	\$ 121,307	\$ 123,506	\$ 123,271	\$ 177,945	47%	100%

Personnel Summary		FY 2008		FY 2010	
Grade	Job Class / Position	FTE	Budget	FTE	Budget
29	General Services Director	0.5	\$ 51,617	0.5	\$ 44,500
28	Assistant Director General Services	-	-	0.5	40,000
9	Administrative Assistant	1.0	34,856	1.0	34,925
Total		1.5	\$ 86,473	2.0	\$ 119,425

* General Services Director and Assistant Director General Services are split between General Services and Public Utilities.

NOTE A: Includes 20 hours per week of administrative assistance.

NOTE B: Includes HRPDC dues for "HR Clean" program @ \$2,197

**ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET**

GENERAL SERVICES - REFUSE COLLECTION AND DISPOSAL

PROGRAM DESCRIPTION

The department's refuse division oversees solid waste collection, disposal, recycling and the maintenance of eight manned convenience centers. The department currently utilizes the services of the Regional Jail's Work Release Program in its countywide litter control program but will strive to more proactive and involved in the area of litter control and reducing the amount of solid waste.

GOALS AND OBJECTIVES

- * Provide an integrated, cost effective and environmentally sound solid waste disposal system for the citizens of the county.
- * Respond with prompt, courteous and effective service to citizens concerns, complaints and/or inquiries.
- * Develop a strategic plan for recycling and increase recycling participation.
- * Work and organize, conjunction with VDOT and HR CLEAN a litter program to keep the County right-of-ways clean and litter free.
- * In conjunction with the Virginia Department of Transportation and HRCLEAN, organize a litter program to continually maintain the cleanliness of the County roads and right-of-ways.

REFUSE COLLECTION

Object Org #:	Description	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget	FY 2009 Expected	FY 2010 Requested	FY 2010 Adopted	% Change	% Total
11423000											
511000	Salaries & Wages	\$ 180,905	\$ 213,082	\$ 227,123	\$ 253,380	\$ 256,688	\$ 239,000	\$ 230,809	\$ 182,808	-29%	24%
512000	Overtime	8,522	8,207	25,000	19,510	10,000	21,000	10,000	-	-100%	0%
513000	Part-time Salaries	312,663	313,448	330,000	339,913	350,000	331,000	350,000	281,580	-20%	37%
521000	Fica/Medicare	-	41,241	44,532	45,904	47,175	45,212	17,657	35,526	-25%	5%
522100	VRS - Retirement	-	20,091	24,597	25,433	31,365	27,861	28,205	22,339	-29%	3%
523000	Hospital/Medical Plan	-	35,217	38,398	39,420	45,828	36,158	37,740	25,327	-45%	3%
523100	Dental Insurance	-	2,392	2,717	2,700	3,198	2,411	2,551	1,847	-48%	0%
524000	Group Life Insurance	-	2,207	2,586	2,363	2,284	1,860	1,893	1,498	-34%	0%
528100	Deferred Comp Plan	-	305	420	984	1,280	420	420	420	-67%	0%
529000	Fringe Benefits	83,883	-	-	-	-	-	-	-	N/A	0%
531700	Professional Services	8,568	8,713	9,500	8,055	9,500	8,000	12,200	4,200	-56%	1%
533100	Equip. Repair & Maint.	36,498	44,384	64,000	43,874	64,000	60,000	64,000	51,000	-20%	7%
536000	Advertising	-	400	-	1,987	-	-	-	-	N/A	0%
551000	Utilities	18,001	22,341	20,000	13,103	20,000	19,944	20,000	20,000	0%	3%
552300	Telephone	3,500	5,898	4,550	6,792	4,550	5,869	5,284	8,000	76%	1%
555010	Travel & Training	91	1,954	2,000	2,694	2,000	2,000	1,000	500	-75%	0%
558050	Operating Expenses	8,542	5,510	10,000	7,398	10,000	8,000	7,300	7,300	-27%	1%
558100	Dues & Subscriptions	181	473	500	332	500	300	350	500	0%	0%
560080	Motor, Fuel & Lube	122,896	118,728	130,000	169,817	130,000	150,000	128,000	125,000	-4%	16%
560110	Uniforms	3,275	3,628	4,850	3,707	4,000	3,900	4,000	3,000	-25%	0%
580100	Equipment	2,858	717	3,000	2,290	-	-	-	-	N/A	0%
TOTAL		\$ 748,238	\$ 848,737	\$ 943,551	\$ 989,658	\$ 982,324	\$ 863,832	\$ 921,409	\$ 770,648	-22%	100%

Personnel Summary			FY 2008 Budget		FY 2010 Budget
Grade	Job Class / Position	FTE		FTE	
27	Solid Waste Manager	1.0	50,985	1.0	51,540
9	Lead Sanitation Equipment Operator	2.0	67,653	1.0	28,814
6	Sanitation Equipment Operator	5.0	138,030	4.0	101,454
Total		8.0	\$ 256,668	6.0	\$ 182,808

NOTE A: Includes coverage of 8 convenience centers. FY 2010 proposes the closure of each convenience center 1 day per week.

**ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET**

GENERAL SERVICES - REFUSE COLLECTION AND DISPOSAL

REFUSE DISPOSAL

Object Org #:	Description	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget	FY 2009 Expected	FY 2010 Requested	FY 2010 Adopted	% Change	% Total
531700	Contracted Services	\$ 1,118,382	\$ 1,370,297	\$ 2,012,210	\$ 2,045,389	\$ 2,012,210	\$ 2,628,000	\$ 3,450,000	\$ 3,450,000	71%	100%
	TOTAL	\$ 1,118,382	\$ 1,370,297	\$ 2,012,210	\$ 2,045,389	\$ 2,012,210	\$ 2,628,000	\$ 3,450,000	\$ 3,450,000	71%	100%

NOTE: Routine disposal costs based on 20,000 tons @ \$170/ton \$3,400,000
 Drop Off Recycling 50,000
\$3,450,000

Refuse disposal (in tons):

FY 2003 - 18,512
 FY 2004 - 20,434
 FY 2005 - 20,338
 FY 2006 - 20,029
 FY 2007 - 20,388
 FY 2008 - 19,754

ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET
GENERAL SERVICES - BUILDINGS & GROUNDS

PROGRAM DESCRIPTION

The department's buildings and grounds division provides support to all County Departments. They are responsible for the maintenance of all County buildings totaling in excess of 270,000 gross square footage. These efforts include lighting, electrical, plumbing, HVAC, sewer and water repairs, custodial services and street sign maintenance. Additionally, grounds maintenance is performed by staff, including responsibility for all County landscaping, cutting and trimming of 880 acres of grass, refuse division oversees solid waste collection, disposal, recycling and the maintenance of eight manned convenience centers. The department currently utilizes the services of the Regional Jail's Work Release Program in its countywide litter control program but will strive to more proactive and involved in the area of litter control and reducing the amount of solid waste.

GOALS AND OBJECTIVES

- * Plan, provide and maintain all facilities needs of the County.
- * Establish and maintain clear priorities, direction and focus for needs of the buildings and grounds for the County.
- * Strive to sustain and enhance the quality of life within the County by providing safe and well-maintained public facilities.
- * Provide for constant availability of service to the County's residents.
- * Respond with prompt, courteous and effective service to residents concerns, complaints and/or inquiries.

Object Org #:	Description 11431000	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2008 Budget	FY 2009 Expected	FY 2010 Requested	FY 2010 Adopted	% Change	% Total
511000	Salaries & Wages	\$ 223,691	\$ 375,314	\$ 445,799	\$ 394,160	\$ 482,758	\$ 508,676	\$ 513,053	\$ 527,883	9%	32%
513000	Part-time Salaries	80,811	18,375	10,000	20,948	10,000	20,000	10,000	-	-100%	0%
512000	Overtime	1,665	7,119	-	23,793	-	5,400	-	-	N/A	0%
521000	FICA/Medicare	-	28,801	34,869	31,918	37,896	40,857	39,248	40,383	7%	2%
522100	VRS - Retirement	-	39,715	49,363	42,194	57,262	62,160	62,695	62,727	10%	4%
523000	Hospital/Medical Plan	-	76,670	89,727	74,500	78,130	94,532	94,611	94,611	20%	6%
523100	Dental Insurance	-	5,412	6,397	4,986	5,042	6,215	6,181	6,181	23%	0%
524000	Group Life Insurance	-	4,186	5,151	3,922	4,172	4,171	4,207	4,209	1%	0%
528100	Deferred Comp Plan	-	1,845	3,360	2,459	2,940	3,360	3,360	3,360	14%	0%
520000	Fringe Benefits	59,840	-	-	-	-	-	-	-	N/A	0%
531700	Professional Services	11,708	22,443	20,000	23,948	20,000	1,000	20,000	2,500	-88%	0%
533100	Equip. Repair & Maint	165,003	216,216	200,000	237,063	200,000	200,000	701,300	195,000	-3%	12%
551000	Utilities	283,071	275,733	275,500	328,283	288,000	340,000	288,000	325,000	13%	20%
552300	Telephone	1,284	8,008	8,550	6,129	8,550	8,550	8,550	3,800	-42%	0%
554100	Equipment Rental	-	-	-	13,950	-	-	-	-	N/A	0%
555010	Travel & Training	6	94	2,500	721	2,500	2,500	600	600	-76%	0%
558060	Operating Expenses	522	1,107	-	227	-	1,000	-	-	N/A	0%
558060	Hurricane Isabel	28,835	-	-	-	-	-	-	-	N/A	0%
558080	Landfill Post Closure Care	44,850	55,343	90,000	84,397	90,000	109,000	219,000	350,000	289%	21%
558085	Maint. Drainage Easements	-	13,350	20,000	3,280	20,000	30,000	20,000	-	-100%	0%
558100	Dues & Subscriptions	403	581	600	116	600	100	600	-	-100%	0%
560050	Custodial Supplies	12,875	13,326	12,000	13,389	12,000	12,000	12,000	12,000	0%	1%
560110	Uniforms	3,028	3,827	5,500	5,580	5,500	5,000	5,500	4,500	-18%	0%
560145	County Signage	4,087	13,910	55,000	15,847	5,000	7,000	3,500	3,500	-30%	0%
580100	Equipment	1,125	25,835	10,000	47,619	10,000	10,000	50,000	-	-100%	0%
TOTAL		\$ 804,036	\$ 1,205,910	\$ 1,342,316	\$ 1,379,630	\$ 1,339,170	\$ 1,469,521	\$ 2,060,405	\$ 1,636,254	22%	100%

Personnel Summary		FTE	FY 2009 Budget	FTE	FY 2009 Budget
Grade	Job Class / Position				
22	Buildings & Grounds Manager	1.0	\$ 58,995	1.0	\$ 58,643
12	Lead Grounds Worker	1.0	30,209	1.0	34,885
12	Lead Maintenance Worker	1.0	39,552	1.0	39,822
9	Maintenance Worker III	1.0	30,901	1.0	31,143
8	Maintenance Worker II	7.0	191,011	8.0	231,982
2	Custodian	6.5	132,030	6.5	133,408
Total		17.5	\$ 482,758	18.5	\$ 527,883

ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET
GENERAL SERVICES - TRANSPORTATION / MAINTENANCE

Object Org #:	Description	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget	FY 2009 Expected	FY 2010 Requested	FY 2010 Adopted	% Change	% Total
533100	Equip. Repair & Maint.	\$ 2,754	\$ 4,767	\$ 6,000	\$ 5,266	\$ 6,000	\$ 6,000	\$ 7,000	\$ 6,000	0%	7%
560080	Motor Fuel Lube & Repair	77,029	65,287	80,000	94,014	80,000	80,000	80,000	75,000	-6%	93%
580300 A	Vehicle	19,961	50,364	60,000	73,312	60,000	59,252	60,000	-	-100%	0%
TOTAL		\$ 99,744	\$ 120,438	\$ 146,000	\$ 172,592	\$ 146,000	\$ 142,252	\$ 147,000	\$ 81,000	-45%	100%

NOTE A: Request to replace 3 county vehicles each with excess of 120,000 miles & over ten years old per vehicle replacement committed
As of February 2009 there are 7 vehicles and 3 animal control trucks that qualify for replacement

ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET
GENERAL SERVICES - MAINTENANCE OF ROADS

PROGRAM DESCRIPTION

All public roads in Isle of Wight County are included in either the Virginia Primary or Secondary Road System which is under the jurisdiction of the Virginia Department of Transportation (VDOT) and the Commonwealth Transportation Board (CTB). The Board of Supervisors coordinates with VDOT's Resident Engineer in planning and budgeting for improvements to the County's Secondary Road System. The CTB and VDOT, in consultation with the Board of Supervisors, plan and budget improvements to the Primary Road System in the County.

Each year the Board of Supervisors appropriates funding in the Revenue Sharing Program administered by the CTB and VDOT. This program is a matching program wherein the CTB appropriates an amount equal to the County appropriation or such an amount as may be available less than the County's contribution. These monies are then applied to secondary, and possibly, primary road projects as may be designated by the Board of Supervisors in consultation with the Resident Engineer.

Object Org #:	Description	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget	FY 2009 Expected	FY 2010 Requested	FY 2010 Adopted	% Change	% Total
531700	50/50 Program - VDOT	\$ 764,849	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	N/A
558060	Operating Expense	-	-	-	-	-	-	-	-	-	-
	TOTAL	\$ 764,849	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	0%

**ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET**

ROADWAY BEAUTIFICATION

PROGRAM DESCRIPTION

The Beautification Committee has been tasked to serve the community of Isle of Wight County by assuring the County is viewed as one of the most beautiful and welcoming localities in Virginia.

GOALS AND OBJECTIVES

The objective of the Committee is to beautify the County's major gateways and other designated areas with appropriate signage and landscaping. While it is not possible to quantify the return on investment, there will be long-term benefits from increased community pride and aesthetics that will enhance the economic and financial health of local business. As a public outreach mechanism, the Beautification Committee will partner with the Town of Smithfield to re-establish the Spring Garden Show. The Garden Show will encourage individuals to personally participate in making Isle of Wight more beautiful and will also serve as an opportunity to promote Take Pride in America.

Object Org #:	Description	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget	FY 2009 Expected	FY 2010 Requested	FY 2010 Adopted	% Change	% Total
558060	Operating Expenses	\$ 7,022	\$ 20,770	\$ 11,750	\$ 9,728	\$ 11,750	\$ 11,750	\$ 11,750	\$ 9,400	-20%	100%
	TOTAL	\$ 7,022	\$ 20,770	\$ 11,750	\$ 9,729	\$ 11,750	\$ 11,750	\$ 11,750	\$ 9,400	-20%	100%

NOTE: Funds managed by Beautification Committee for beautification and maintenance of entranceways to the County

	<u>Requested</u>	<u>Proposed</u>
Grass cutting/edging/trash pick up	7,525	6,300
Plantings	1,200	
Weeding/Litter Clean-up	850	1,005
Plant a Tree for a Child	1,295	1,295
2010 Garden Show	400	300
Lunch Reimbursement	500	500
	\$ 11,750	\$ 9,400

ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET
ENGINEERING DIVISION

PROGRAM DESCRIPTION

The Isle of Wight County Division of Engineering is charged with project management, interdepartmental support and technical assistance to the general public regarding the overall engineering design and construction in the following areas: Transportation, Utilities, Stormwater Management and Erosion and Sediment Control (E&S). Engineering administers the E&S Program, which includes the Towns of Smithfield and Windsor and the Stormwater Management Programs throughout the County in accordance with the Department of Conservation and Recreation (DCR). The Engineering Division also provides inspection services for private development construction for the utility infrastructure, stormwater management and erosion and sediment control.

GOALS AND OBJECTIVES

- * Successfully manage Capital Improvement projects within the County on time and on budget.
- * Continue to provide technical support to other County departments.
- * Successfully administer an Erosion and Sediment Control Program that protects county waterways by meeting the minimum standards as established by the Department of Conservation and Recreation.
- * Provide technical support and review of the County's transportation infrastructure in coordination with the Virginia Department of Transportation.
- * Successfully manage public design construction projects.
- * Establish and maintain clear priorities, direction and focus for the engineering needs of the County.
- * Respond with prompt, courteous and effective service to public concerns, complaints and/or inquiries.

Object Org #:	Description 11454500	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget	FY 2009 Expected	FY 2010 Requested	FY 2010 Adopted	% Change	% Total
511000	Salaries & Wages	\$ -	\$ 192,941	\$ 343,061	\$ 263,504	\$ 353,888	\$ 295,820	\$ 357,497	\$ 275,284	-22%	64%
512000	Overtime	-	41 00	5,000	-	-	-	-	-	N/A	0%
521000	Fica/Medicare	-	14,465	20,626	19,618	27,057	22,630	27,349	21,269	-21%	5%
522100	VRS - Retirement	-	20,866	37,154	27,791	43,220	36,149	43,696	33,965	-21%	8%
523000	Hospital/Medical Plan	-	12,147	32,863	19,362	29,779	20,854	31,813	27,508	-8%	6%
523100	Dental Insurance	-	806	2,659	1,344	2,095	1,280	2,304	2,056	-2%	0%
524000	Group Life Insurance	-	2,189	3,877	2,583	3,148	2,426	2,931	2,279	-28%	1%
526100	Deferred Comp Plan	-	600	2,100	630	1,880	1,435	2,100	2,100	25%	0%
531700 A	Professional Services	-	895	75,000	176	80,000	119,985	22,500	15,000	-83%	3%
533100	Equipment Repairs & Maint	-	156	800	59	300	-	800	300	0%	0%
536000	Advertising	-	1,129	1,500	288	1,200	300	600	600	-50%	0%
552100	Postage	-	87	200	189	200	150	200	200	0%	0%
552300	Telephone	-	2,833	2,600	4,524	4,850	4,850	4,027	6,200	28%	1%
554100	Equipment Rental	-	-	-	1,825	968	968	968	968	0%	0%
555010	Travel and Training	-	578	2,400	8,027	7,000	6,500	8,500	4,500	-36%	1%
558060	Operating Expenses	-	-	4,400	4,202	3,500	3,500	3,500	1,800	-49%	0%
558100 B	Dues & Subscriptions	-	273	800	400	19,855	19,855	23,000	23,000	16%	5%
560010	Office Supplies	-	1,268	500	1,876	1,000	1,000	7,300	5,000	400%	1%
560080	Motor, Fuel, Lube & Repairs	-	4,761	7,200	5,928	7,200	7,100	7,200	6,000	-17%	1%
580100 C	Equipment	-	2,150	10,020	4,991	3,500	1,200	12,500	3,600	3%	1%
580300	Vehicles	-	-	20,000	15,885	-	-	20,000	-	N/A	0%
TOTAL		\$ -	\$ 258,291	\$ 678,560	\$ 383,982	\$ 600,238	\$ 546,012	\$ 578,776	\$ 431,623	-28%	100%

Personnel Summary		FTE	FY 2009 Budget	FTE	FY 2009 Budget
Grade	Job Class / Position				
28	County Engineer	1.0	\$ 70,040	-	\$ -
20	Construction Administrator	1.0	81,403	1.0	82,298
20	Environmental Programs Manager	1.0	51,807	1.0	53,155
18	Project Manager	2.0	94,025	2.0	92,855
15	Erosion & Sediment Inspector	1.0	35,000	-	-
15	Construction Inspector	1.0	41,611	1.0	41,978
6	Engineering Technician	-	-	1.0	25,000
Total		7.0	\$ 353,886	6.0	\$ 275,284

NOTE A: FY 2009 Included \$75,000 for Phase 1 of County Drainage Plan and \$15,000 for various other services.

NOTE B: Includes \$20,112 for HRPCD Stormwater Programs

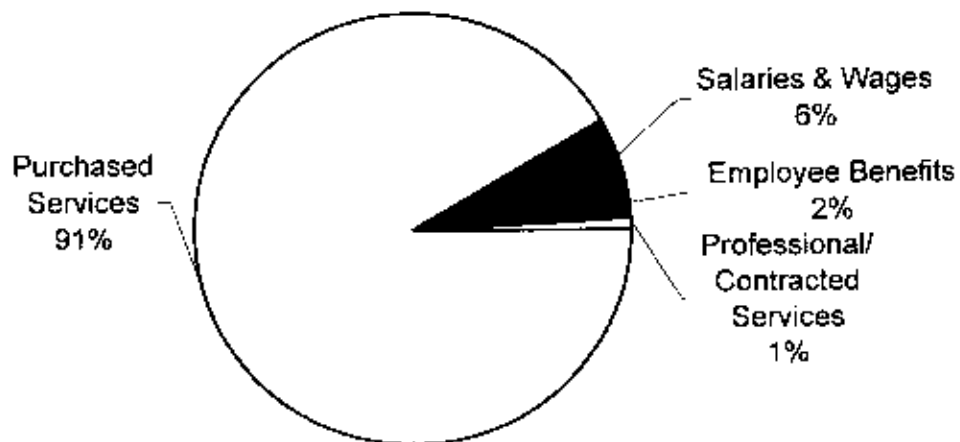
NOTE C: Includes \$3,600 for computer, desk, chair, etc. for new Engineering Technician position.

**ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET**

HEALTH AND WELFARE

Health and Welfare encompasses the following:

Court Appointed Special Advocate (CASA)	STOP
Juvenile Accountability Program	Senior Services of Southeastern Virginia
Isle of Wight TRIAD	Independence Center
Smart Beginnings (Early Childhood Council)	Western Tidewater Free Clinic
V-Stop	For Kids (Suffolk Shelter for the Homeless)
Victim Witness Program	Genieve Shelter
Western Tidewater Health District	Commission on Aging
Western Tidewater Community Services Board	



ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET
COURT APPOINTED SPECIAL ADVOCATE (CASA)

PROGRAM DESCRIPTION

The Court Appointed Special Advocate (CASA) program works with state and local agencies and guardians ad litem to advocate for and support children involved in abuse and/or neglect cases, as well as contested custody and CHINS cases. The Voices for Kids CASA Program of Southeast Virginia serves the children of the 5th Judicial District and the mission is to speak for the best interests of abused and neglected children receiving services mandated by the juvenile court. We promote and support quality volunteer representation to advocate for a safe, permanent, nurturing home for each child.

Voices for Kids CASA Program received its Internal Revenue Service (IRS) letter of determination on December 31, 2008 as a 501(c)(3) organization. The CASA programs intends to separate from the County effective July 1, 2009.

Goals and Objectives:

- * Voices for Kids CASA endeavors to provide an advocate for every child who needs one. As our volunteer cadre increases, our capacity to reach this goal improves.

COURT APPOINTED SPECIAL ADVOCATE (CASA)

Object Org #:	Description 11516012	FY 2005 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2008 Budget	FY 2009 Expected	FY 2010 Requested	FY 2010 Adopted	% Change	% Total
511000	Salaries & Wages	\$ 18,523	\$ 31,808	\$ 42,000	\$ 40,000	\$ 43,280	\$ 71,592	\$ -	\$ -	-100%	0%
521000	Fica/Medicare	-	2,397	3,213	3,031	3,309	5,206	-	-	-100%	0%
522100	VRS - Retirement	-	2,410	4,548	4,304	5,288	8,748	-	-	-100%	0%
523000	Hospital/Medical Plan	-	2,240	7,223	-	-	5,005	-	-	N/A	0%
523100	Dental Insurance	-	105	608	-	-	306	-	-	N/A	0%
524000	Group Life Insurance	-	258	475	400	385	587	-	-	-100%	0%
526100	Deferred Comp Plan	-	113	420	-	-	315	-	-	N/A	0%
529000	Fringe Benefits	4,186	-	-	-	-	-	-	-	N/A	0%
531700	Professional Services	-	1,475	1,500	471	2,000	1,500	-	-	-100%	0%
536000	Advertising	-	365	500	335	750	750	-	-	-100%	0%
552100	Postage	-	-	250	128	550	550	-	-	-100%	0%
552300	Telephone	-	128	200	735	1,050	1,250	-	-	-100%	0%
555010	Travel and Training	2,018	5,824	2,500	3,303	7,500	7,500	-	-	-100%	0%
556990	Contributions	-	-	-	-	-	-	34,723	34,723	N/A	100%
558000	Operating Expense	85	1,271	1,650	3,149	2,000	49,741	-	-	-100%	0%
558100	Dues & Subscriptions	185	150	250	200	250	250	-	-	-100%	0%
560010	Office Supplies	1,722	797	500	962	1,260	1,250	-	-	-100%	0%
580100	Equipment	-	2,488	-	5,049	-	2,300	-	-	N/A	0%
TOTAL		\$ 26,719	\$ 51,830	\$ 65,837	\$ 62,067	\$ 67,890	\$ 156,940	\$ 34,723	\$ 34,723	-49%	100%

Personnel Summary		FY 2009		FY 2010	
Grade	Job Class / Position	FTE	Budget	FTE	Budget
17	CASA Coordinator	1.0	\$ 43,260	-	\$ -
	Total	1.0	\$ 43,260	-	\$ -

NOTE: Revenue received from the Commonwealth for the above referenced program is as follows:

FY 2005 Actual	\$ 13,790
FY 2006 Actual	\$ 14,715
FY 2007 Actual	\$ 20,890
FY 2008 Adopted	\$ 40,000
FY 2009 Adopted	\$ 40,000

FY 2010 request is based on a contribution of \$1 per capita.

**ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET**

JUVENILE ACCOUNTABILITY PROGRAM

PROGRAM DESCRIPTION

The Juvenile Accountability Program is operated under a Memorandum of agreement between the County of Isle of Wight and the Fifth District Court Service Unit (CSU) which provides for funding, staffing, supervision, support and oversight of the County's Juvenile Accountability Program. This program provides service in the areas of substance abuse, anger management, parenting, community service, employment readiness and restorative justice. Services are delivered by independent contractors and participants are referred for inclusion by law enforcement, judges and probation officers. In 2008, Isle of Wight County served approximately 95 individuals with an overall budget of approximately forty-five thousand dollars (\$45,000). Without these programs, offenders may be assigned to similar programs elsewhere under the auspices of the Comprehensive Services Act.

JUVENILE ACCOUNTABILITY PROGRAM

Object Org #:	Description	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget	FY 2009 Expected	FY 2010 Requested	FY 2010 Adopted	% Change	% Total
511000	Salaries & Wages	\$ 20,232	\$ 27,169	\$ 27,279	\$ 27,802	\$ 28,389	\$ 29,363	\$ 30,136	\$ 30,136	6%	60%
521000	Fica/Medicare	1,548	2,079	2,087	2,324	2,170	2,246	2,305	2,305	8%	5%
522100	VRS - Retirement	-	2,758	2,954	2,984	3,487	3,588	3,683	3,683	6%	7%
523000	Hospital/Medical Plan	-	-	-	1,734	-	4,161	4,305	4,305	N/A	9%
523100	Dental Insurance	-	-	-	99	-	237	248	248	N/A	0%
524000	Group Life Insurance	-	284	308	276	252	241	247	247	-2%	0%
528100	Deferred Comp Plan	-	-	-	-	-	-	-	-	N/A	0%
531700	Professional Services	5,600	7,730	10,000	7,420	8,000	7,500	7,500	7,500	-6%	15%
552100	Postage	16	-	250	46	100	50	100	80	-20%	0%
552300	Telephone	-	41	200	302	375	375	350	460	23%	1%
555010	Travel and Training	424	1,023	500	111	500	300	500	200	-80%	0%
558060	Operating Expense	-	-	550	33	550	-	500	440	-20%	1%
558100	Dues & Subscriptions	-	355	150	38	150	40	150	120	-20%	0%
560010	Office Supplies	729	-	250	258	250	250	250	200	-20%	0%
560100	Equipment	-	-	-	-	-	-	-	-	N/A	0%
TOTAL		\$ 28,549	\$ 41,439	\$ 44,628	\$ 43,205	\$ 44,183	\$ 48,351	\$ 50,274	\$ 49,924	13%	100%

Personnel Summary		FY 2009		FY 2010	
Grade	Job Class / Position	FTE	Budget	FTE	Budget
11	Juvenile Accountability Coordinator	1.0	\$ 28,389	1.0	\$ 30,136
	Total	1.0	\$ 28,389	1.0	\$ 30,136

NOTE: Revenue received from the Commonwealth for the above referenced program is as follows.

FY 2005 Actual	\$ 26,075	
FY 2006 Actual	19,831	
FY 2007 Budget	15,000	
FY 2008 Budget	\$ -	Grant Funds no longer available

**ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET**

HEALTH & WELFARE

PROGRAM DESCRIPTION

There are a variety of Health and Welfare Agencies which provide an abundance of essential services to meet the needs of the citizens of Isle of Wight County. The County contributes annually to the operations of these agencies and organizations for the betterment of the public health and welfare of its citizens.

Org Object	Description 556990	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget	FY 2009 Expected	FY 2010 Requested	FY 2010 Adopted	% Change	% Total
11511900	A Western Tidewater Health District	\$ 403,614	\$ 415,722	\$ 440,665	\$ 440,665	\$ 440,665	\$ 440,665	\$ 522,464	\$ 440,665	0%	59%
11521100	B Western Tidewater Community Services Board	149,570	151,200	160,272	160,272	160,272	160,272	165,080	160,272	0%	22%
11521900	C Isle of Wight Triad	2,600	2,780	2,780	2,780	2,780	2,780	2,780	2,780	0%	0%
11521900	D Dependence Center	4,500	5,000	5,300	5,300	5,300	5,300	5,300	5,300	0%	1%
11521900	E Commission on Aging	968	966	1,700	1,691	1,700	1,700	1,700	1,700	0%	0%
11521900	F State/Local Hospitalization	13,868	14,030	13,000	12,226	15,210	13,000	13,000	13,000	-15%	2%
11521900	G Senior Services of Southeastern Virginia	7,051	7,051	7,051	7,051	7,051	7,051	7,051	7,051	0%	1%
11521900	H Senior Services of Southeastern Virginia	8,227	32,545	33,413	33,413	33,413	33,413	44,913	33,413	0%	5%
11521900	I Surry Area Free Clinic	5,000	5,150	-	-	-	-	-	-	N/A	0%
11521900	J Western Tidewater Free Clinic	-	-	5,150	5,150	5,150	5,150	20,000	5,150	0%	1%
11521900	K For Kids (Suffolk Homeless Shelter)	4,000	8,000	8,500	8,500	8,500	8,500	9,000	8,500	0%	1%
11521900	L Victim Witness Program	-	8,000	8,000	8,000	14,596	14,596	15,450	15,450	5%	2%
11521900	M V-STOP Program	-	-	-	3,405	3,405	3,405	5,964	5,964	75%	1%
11521900	N K Genieyo Shelter	7,000	10,000	10,600	10,600	10,600	10,600	10,600	10,600	0%	1%
11521900	O Smart Beginnings (Early Childhood)	-	-	-	15,000	31,250	31,250	31,250	31,250	0%	4%
TOTAL		\$ 804,226	\$ 658,444	\$ 694,431	\$ 712,053	\$ 738,882	\$ 737,682	\$ 854,552	\$ 741,085	0%	100%

NOTE A: Provide various health benefit services to citizens. Funding comprised of local, state, other funds.

NOTE B: Provide services for mental disabilities and substance abuse problems in IOW, Suffolk, Franklin & Southampton.

NOTE C: Adopted represents the County portion only. The difference is shared with the Town of Smithfield and Town of Windsor.

NOTE D: Provide independent living services to individuals with disabilities.

NOTE E: Provide medical assistance services to IOW citizens. Contribution is mandatory based upon utilization.

NOTE F: Provide education, home repair, and financial emergency services to citizens.

NOTE G: Provide in-home health, nursing and companion services to aging citizens. Includes fund to operate a full time wheel chair lift equipped vehicle.

NOTE H: In FY08, funding was shifted from Surry Area Free Clinic to Western Tidewater Free Clinic.

NOTE I: Previously 100% grant funded. Requested maintains level spending to include an 8% reduction in grant funds, and a 3% increase in salary.

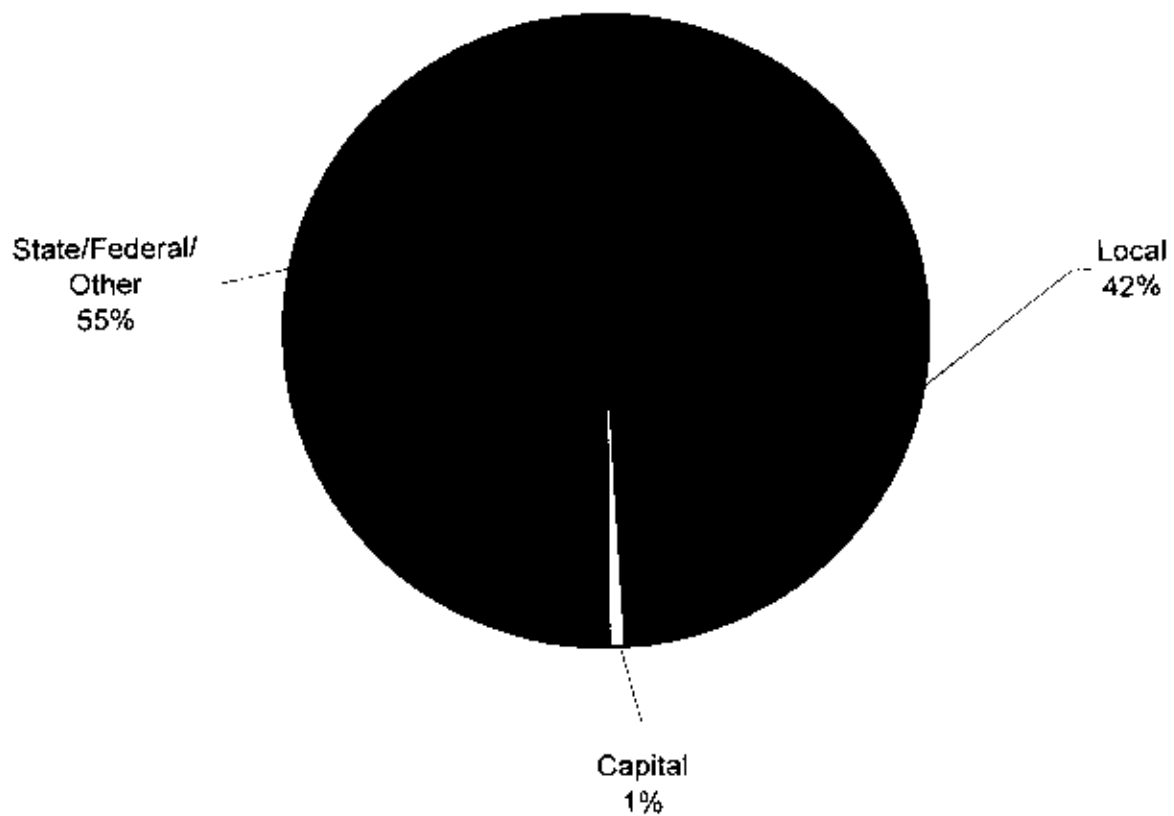
NOTE J: Previously 100% grant funded.

NOTE K: Provide emergency shelter to battered women.

NOTE L: Support to the Governor's Early Childhood Initiatives.

**ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET**

EDUCATION



**ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET**

TRANSFER TO SCHOOLS

PROGRAM DESCRIPTION

The Isle of Wight County School Division is under the jurisdiction of the County School Board who are elected by the citizens. The curriculum includes college preparatory instruction, vocational education, and special education. The division is comprised of five (5) elementary schools, two (2) middle schools, and two (2) high schools. The division opened a new middle school in September 2005 and converted an existing middle school to a fifth elementary school. Approximately 5,400 students are enrolled in Isle of Wight County public schools. Approximately 850 persons are employed to deliver the necessary educational and supportive services to the students. Opportunities are offered in the summer for remediation and enrichment, thus utilizing school facilities.

MISSION

The mission of Isle of Wight County Public Schools is to provide rigorous, academic programs in a safe school environment that foster high levels of student achievement. The division is committed to offering educational program characterized by high academic standards that prepare students to exceed state and national accreditation standards. The curriculum will prepare students to be lifelong learners for the ever-changing global community.

DIVISION GOALS

- * All students will be reading on or above grade level or progressing according to their IEPs by the third grade as measured by the individual reading assessments.
- * All of our students will become proficient in the use of the information highway.
- * All schools will qualify for accreditation based on the Virginia State Standards of Learning testing program.
- * All of our students will successfully complete his/her chosen course of study and graduate from high school.
- * All of our graduates will be enrolled in post-secondary study or gainfully employed within six months of graduation.

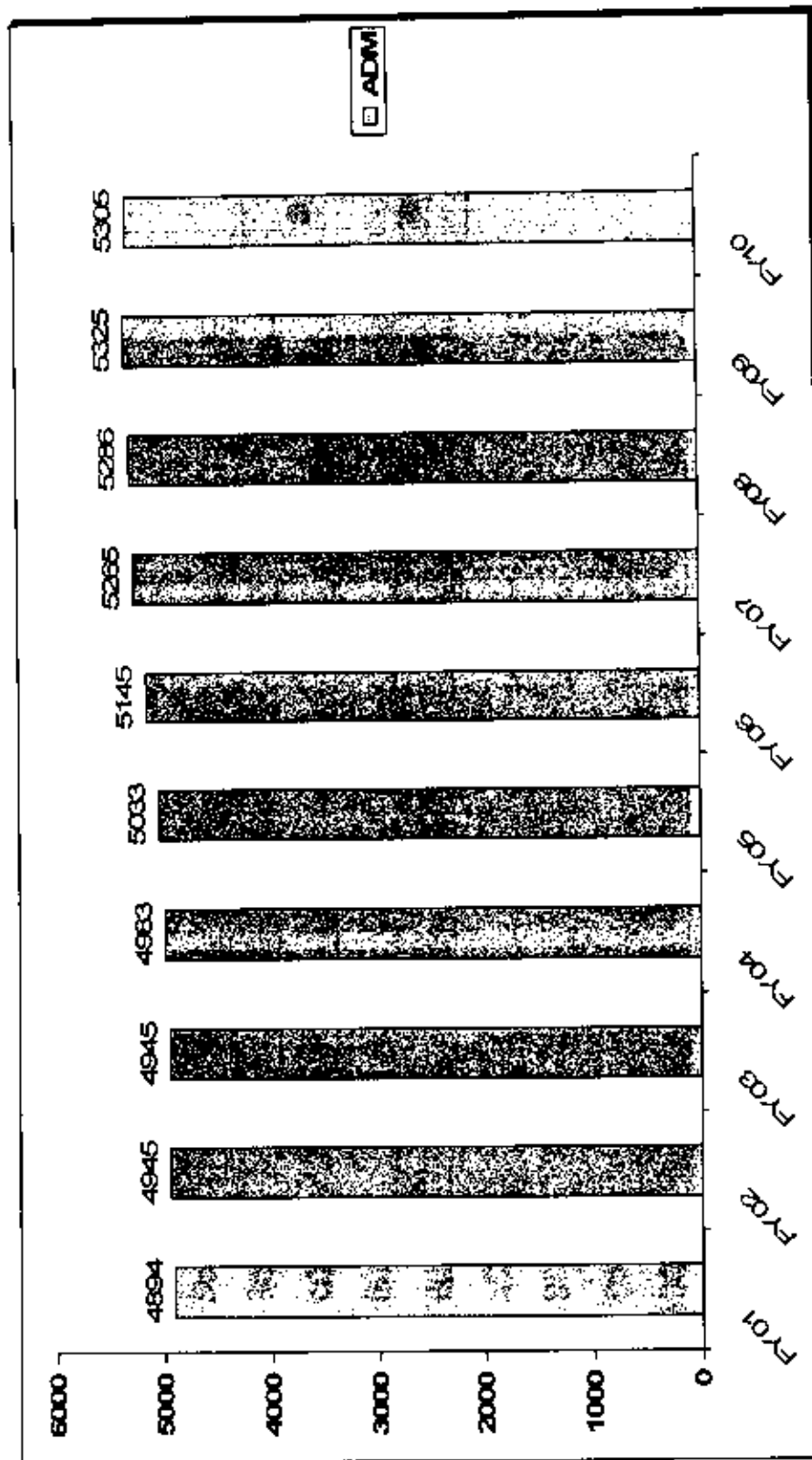
Object	Description	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget	FY 2009 Expected	FY 2010 Requested	FY 2010 Adopted	% Change	% Total
597900	State/ Federal/ Other	\$ 27,567,542	\$ 32,243,268	\$ 33,827,182	\$ 33,157,543	\$ 35,439,719	\$ 35,439,719	\$ 33,310,258	\$ 35,134,284	-1%	57%
597900	Local	22,824,756	24,537,012	27,497,405	26,866,342	29,425,347	30,055,383	28,175,347	26,057,721	-11%	43%
	TOTAL	\$ 50,392,298	\$ 56,780,280	\$ 61,324,587	\$ 60,023,885	\$ 64,865,066	\$ 65,495,102	\$ 61,485,605	\$ 61,192,005	-5.7%	100%

TRANSFER TO SCHOOLS - CAPITAL

Object	Description	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget	FY 2009 Expected	FY 2010 Requested	FY 2010 Adopted	% Change	% Total
597910	School Capital Projects	\$ 1,192,072	\$ 1,275,626	\$ 2,441,592	\$ 1,946,468	\$ -	\$ -	\$ 500,000	\$ 500,000	N/A	N/A
	TOTAL	\$ 1,192,072	\$ 1,275,626	\$ 2,441,592	\$ 1,946,468	\$ -	\$ -	\$ 500,000	\$ 500,000	N/A	N/A

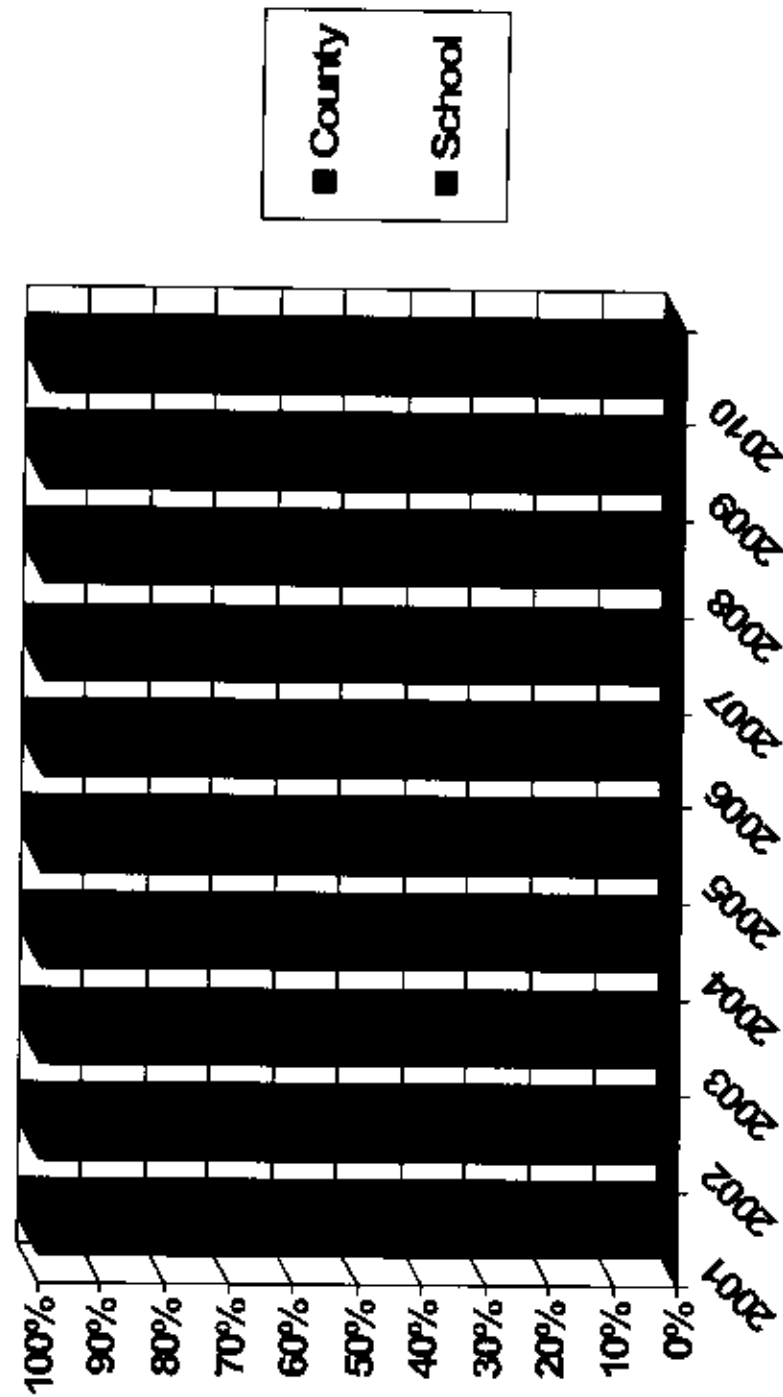
NOTE: Above reflects School portion of recommended funding in adopted CIP.

Trend of Student Population



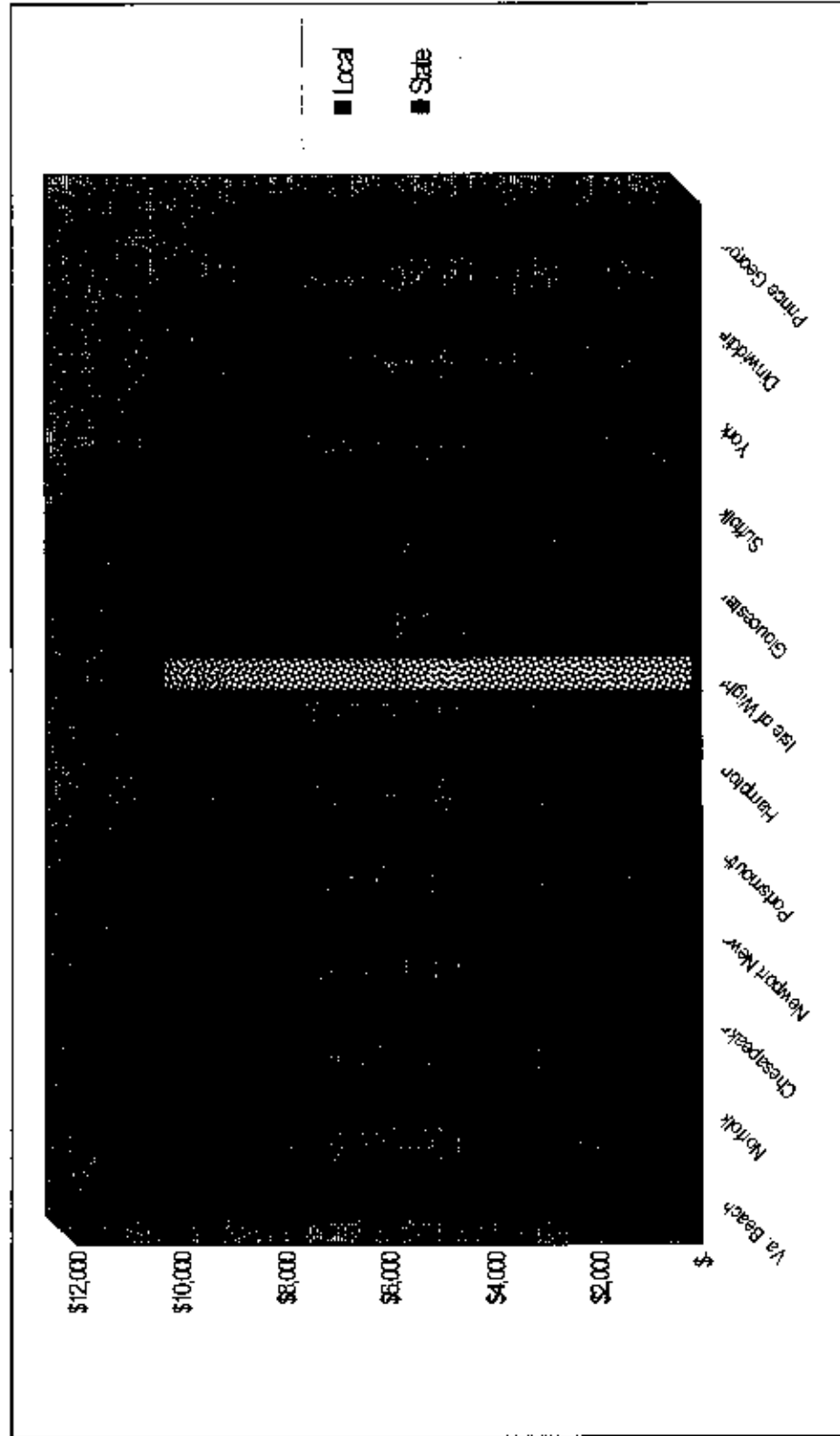
SOURCE: IOW School Board 2009-10 Adopted Budget Document. Growth percentage ranges between 0% and 2.3% for the years noted with FY10 growth anticipated to decline 0.4%.

Isle of Wight County Trend in Spending - Budget Allocation



CONCLUSION: The School Appropriation has maintained its position as a priority at an average rate of 65-70% of the Annual Operating budget.

2008 Cost Per Pupil Comparison

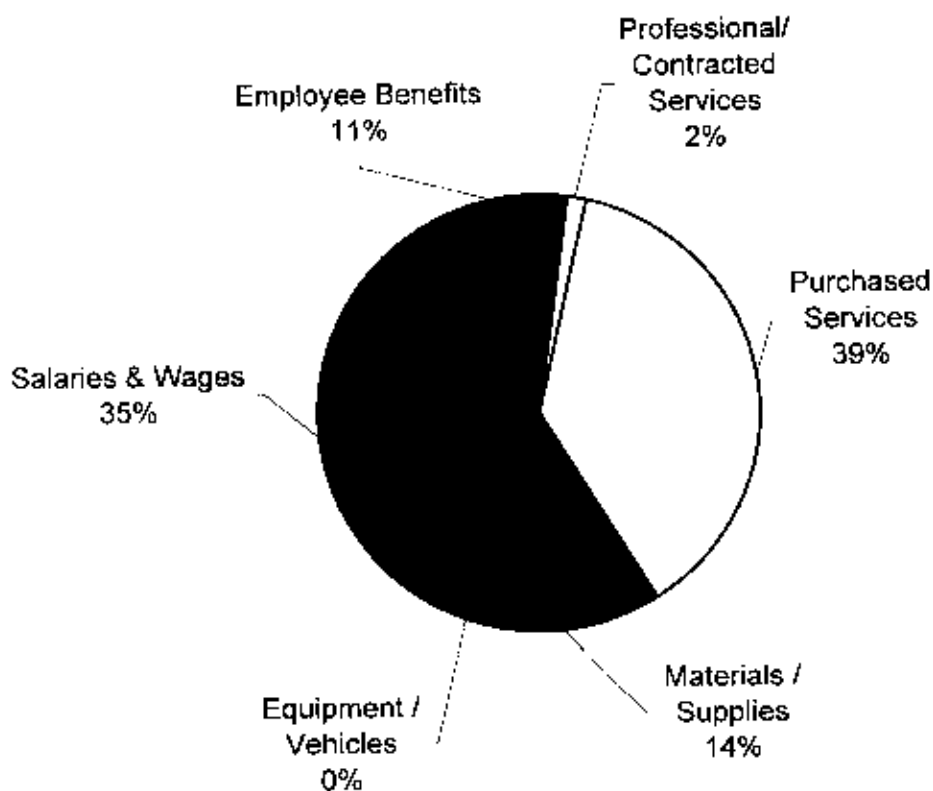


**ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET**

PARKS, RECREATION AND CULTURAL

Parks, Recreational and Cultural encompasses the following:

Parks and Recreation	Rawls Museum
Historic Resources Division	Blackwater Regional Library
Skating Rink	Paul D. Camp Community College
Smithfield Cultural Arts	



**ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET**

PARKS & RECREATION

PROGRAM DESCRIPTION

The Parks and Recreation Department provides recreational facilities, maintains parks and open space, and implements programs, classes, and special events for all county residents.

The Department oversees thirteen (13) facilities:

Staffed Facilities: Carrollton Nike Park, Camptown Park/Otelia J. Rainey Center and the Isle of Wight County/Franklin Skating Rink. The department also uses various schools in the county for outreach program utilizing their facilities.

Development Facilities: Riverview Park, Robinson Park, Jones Creek Boat Ramp, and Tyler's Beach Boat Ramp and Beach area.

Under Development: Heritage Park, the Joel C. Bradshaw Fairgrounds and Hardy Park.

Historic Parks: Fort Boykin's, Boykins Tavern and Fort Huger.

Located within the facilities there are two (2) boat ramp facilities, one (1) skating rink, four (4) playground systems, four (4) softball fields, six (6) outdoor tennis courts, three (3) outdoor basketball courts, eight (8) soccer fields, three (3) picnic shelters, two (2) picnic areas, one (1) 2 1/2 mile mountain bike trail, one (1) memorial garden, one (1) outdoor skate park, four (4) adapted army buildings that are used for programming and rentals, one (1) community center and many acres of open space for general recreational purposes.

GOALS AND OBJECTIVES

- * Improve quality and create new programs and leisure service systems that will enhance the visibility of the Recreation Department and promote participation in passive, active, and social recreation within the County.
- * Develop and manage facilities that will meet the needs of the expanding population of the County.
- * Continue to improve and implement operational maintenance program to visibly increase appearance of all park properties, with a major focus on athletic fields.
- * To insure maximum usage of existing facilities, and develop a more diversified offering of classes, programs and events for county citizens.
- * Continue improvements in customer service, awareness of opportunities and visibility in the community.
- * Revisit and realign master plans for Nike and Heritage Parks and to complete the design of the Hardy Park Master Plan. Working within our budgetary process, ensure our positioning for the future is in alignment with identified needs, wants and desires.
- * Work with the Isle of Wight County Fair Committee, and our community to take full advantage of the renovated fairgrounds to ensure a successful event for the County.
- * Develop a strategic plan in accordance with direction from the Board of Supervisors.

Object Org #:	Description 11711000	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget	FY 2009 Expected	FY 2010 Requested	FY 2010 Adopted	% Change	% Total
511000	Salaries & Wages	\$ 344,303	\$ 366,508	\$ 441,922	\$ 440,879	\$ 482,808	\$ 447,287	\$ 503,708	\$ 446,883	-7%	57%
512000	Overtime	5,088	9,533	3,000	8,897	3,000	8,000	3,000	-	-100%	0%
513000	A Part-time Salaries	81,897	107,637	88,000	91,346	32,288	25,000	32,288	25,000	-23%	3%
521000	FICA/Medicare	-	37,186	40,615	42,305	39,633	36,742	38,534	36,099	-9%	5%
522100	VRS - Retirement	-	37,760	47,816	45,557	58,999	53,701	61,563	54,608	-7%	7%
523000	Hospital/Medical Plan	-	35,476	53,990	53,796	56,257	65,157	81,511	73,403	30%	9%
523100	Dental Insurance	-	2,233	3,587	3,457	3,598	4,414	5,784	5,128	43%	1%
524000	Group Life Insurance	-	3,938	4,994	4,258	4,297	3,668	4,130	3,684	-15%	0%
528100	Deferred Comp Plan	-	638	1,260	560	840	700	2,100	1,680	100%	0%
520000	Fringe Benefits	89,715	-	-	-	-	-	-	-	N/A	0%
531700	Professional Services	32,504	-	-	-	-	-	-	-	N/A	0%
533100	Equipment Repairs & Maint	7,707	3,412	6,000	7,642	6,000	3,500	6,000	6,000	0%	1%
536000	Advertising	498	4,632	1,000	724	1,000	2,000	1,000	1,000	0%	0%
536500	Marketing	-	-	17,000	16,395	15,000	14,478	10,000	10,000	-33%	1%
552100	Postage	2,011	1,521	11,800	7,817	10,000	8,000	9,000	9,000	-10%	1%

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**ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET**

PARKS & RECREATION

PARKS & RECREATION CONTINUED:

Object Org #:	Description 11711000	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget	FY 2009 Expected	FY 2010 Requested	FY 2010 Adopted	% Change	% Total
552300	Telephone	\$ 5,307	\$ 5,957	\$ 6,200	\$ 9,348	\$ 6,500	\$ 11,500	\$ 12,080	\$ 12,750	96%	2%
554100	Equipment Rental		3,712	5,210	4,746	7,400	5,400	7,400	5,000	-32%	1%
554200	B Property Rental	3	1	2	1	2	2	2	2	0%	0%
555010	Travel & Training	5,820	9,913	5,300	14,508	9,000	9,000	4,000	3,000	-87%	0%
558060	C Operating Expenses	4,434	18,969	85,300	46,757	117,000	157,000	110,500	30,500	-74%	4%
558070	Special Events	-	-	-	(68)	-	-	-	-	N/A	0%
558100	Dues & Subscriptions	1,883	1,564	6,000	3,314	6,000	3,000	4,000	2,500	-58%	0%
560010	Office Supplies	3,282	4,871	4,009	8,704	5,500	6,000	9,000	9,000	64%	1%
560080	Motor Fuel, Lube & Repairs	11,027	14,726	14,200	16,879	19,000	19,000	20,890	17,000	-11%	2%
560110	Uniforms	230	1,022	500	908	1,000	1,500	1,500	500	-50%	0%
560140	D Other Operating Supplies	3,283	5,922	23,760	23,417	31,750	31,750	31,750	31,250	-2%	4%
580100	Equipment	8,835	34,018	23,800	14,577	6,000	12,000	10,000	-	-100%	0%
TOTAL		\$ 608,906	\$ 710,849	\$ 893,068	\$ 864,826	\$ 922,650	\$ 928,799	\$ 969,686	\$ 783,968	-15%	100%

Personnel Summary			FY 2009		FY 2010
Grade	Job Class / Position	FTE	Budget	FTE	Budget
24	Parks Administrator	1.0	\$ 59,000	1.0	\$ 61,950
24	Recreation Administrator	1.0	51,772	-	-
17	Recreation Manager	1.0	43,775	1.0	47,000
15	Fair/Events Coordinator	1.0	33,900	1.0	36,829
13	Recreation Coordinator	1.0	40,639	1.0	40,777
9	Administrative Assistant	1.0	40,282	1.0	40,362
9	Senior Park Attendant	1.0	28,377	1.0	28,571
6	Ceramics Coordinator	1.0	32,352	1.0	32,542
7	Park Attendant	3.0	73,863	3.0	77,050
9	Recreation Specialist	3.0	88,948	3.0	82,002
Total		14.0	\$ 482,808	13.0	\$ 446,883

NOTE A: Beginning in FY 2009, Part time salaries associated with fee based programs are accounted for under separate org code

NOTE B: Lease payment for Robinson Park, Windsor Middle, and Franklin Skating Rink.

NOTE C:	<u>Recurring Costs</u>	<u>Requested</u>	<u>Proposed</u>
	Mulch for playgrounds	\$ 3,000	\$ 3,000
	General Maintenance	4,500	4,500
	Dog Poop Stations	250	250
	Cleaning/Trash	7,500	7,500
	Athletic Turf	60,000	-
	Trails Maintenance	2,000	2,000
	Sand for Volley Ball Courts	9,000	9,000
	Playground Maintenance	1,500	1,500
	Skatepark Maintenance	1,500	1,500
	Skate Board Park Ramps	20,000	-
	Signage - rules	1,250	1,250
		\$ 110,500	\$ 30,500

NOTE D: Supplies for non-fee based programs, i.e. Easter Egg Hunt, Westside After School Program, Day in the Park, Fireworks

ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET

PARKS & RECREATION

Parks & Recreation provides various fee based programs which are intended to be self-supporting programs. Beginning in FY 2008-09, these fee based programs are being reported separately from the Parks & Recreation Operational Budget. The corresponding revenues are included as revenues under Charges for Services - Parks & Recreation in the general fund.

Object Org #:	Description 11711500	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2008 Budget	FY 2009 Expected	FY 2010 Requested	FY 2010 Adopted	% Change	% Total
513000	Part-time Salaries	-	-	-	-	79,634	60,000	74,516	74,077	-7%	33%
521000	Fica/Medicare	-	-	-	-	5,044	4,590	5,700	5,867	12%	3%
567030	Ceramics	3,837	3,031	6,000	3,872	3,000	3,000	3,000	3,000	0%	1%
567040	Softball	6,776	6,368	8,000	7,298	3,000	6,120	3,744	3,744	25%	2%
567050	Exercise	1,393	3,556	4,000	3,866	5,280	4,000	5,833	5,833	10%	3%
567060	Youth Basketball	8,116	10,584	12,000	8,464	6,550	6,550	11,605	11,605	77%	5%
567070	Senior Trip	37,855	32,943	50,000	26,464	40,000	26,000	50,000	50,000	25%	22%
567080	Arts & Crafts	54	-	500	109	332	332	177	177	-47%	0%
567090	Soccer	29,918	39,666	32,000	35,598	40,500	38,000	30,216	30,216	-25%	13%
567100	Volleyball	-	-	-	-	1,100	-	1,278	68	-94%	0%
567110	Dog Obedience	1,165	604	2,200	959	1,260	800	810	810	-36%	0%
567120	Tennis	492	1,202	1,000	1,303	1,895	1,000	1,534	1,534	-19%	1%
567130	Martial Arts	1,728	3,023	3,200	2,918	2,780	2,500	2,398	2,398	-14%	1%
567140	Contracted Camps	2,141	7,053	18,000	11,369	8,000	500	6,925	6,925	-23%	3%
567150	Cheerleading	1,132	1,478	2,000	1,327	1,070	1,500	74	74	-93%	0%
567160	Dance	529	1,603	1,500	309	750	-	-	-	-100%	0%
567170	Summer Site Camp	3,817	4,830	5,500	891	5,000	7,048	13,776	13,776	176%	6%
567180	Museum Camp	787	1,709	2,000	1,861	1,760	1,183	-	-	-100%	0%
567220	Skate / BMX Park	4,017	1,682	2,500	301	500	-	-	-	-100%	0%
567260	Field Hockey	-	-	1,000	389	1,760	-	-	-	-100%	0%
567290 A	P&R Miscellaneous	20,578	36,220	21,550	3,628	10,840	11,000	11,000	11,000	1%	5%
567600	Men's Basketball	-	-	-	-	3,250	500	2,012	2,012	-38%	1%
567700	Skateboard Class	-	-	-	-	1,350	-	-	-	-100%	0%
567710	Fencing	-	-	-	-	-	-	860	860	N/A	0%
567720	3 on 3 Basketball	-	-	-	-	-	-	387	387	N/A	0%
567730	Kickball League	-	-	-	-	-	-	44	44	N/A	0%
567740	Open Gym	-	-	-	-	-	-	20	20	N/A	0%
567750	Ultimate Frisbee	-	-	-	-	-	-	56	56	N/A	0%
567760	Camp Grossology	-	-	-	-	-	-	321	321	N/A	0%
567770	Holiday Adventure	-	-	-	-	-	-	362	362	N/A	0%
567780	Spring Break Camp	-	-	-	-	-	-	618	618	N/A	0%
TOTAL		\$ 125,466	\$ 155,812	\$ 172,850	\$ 111,726	\$ 226,865	\$ 174,803	\$ 227,266	\$ 226,584	0%	100%

NOTE A: Prior to FY 2008, P&R Miscellaneous included costs for non-fee based programs i.e. fireworks

**ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET**

PARKS & RECREATION

Program Revenue Compared to Program Costs			
Program Costs Including Part Time Staff Costs	FY 2010 Revenue	FY 2010 Expenses	Income / (Deficit)
Ceramics	\$ 4,000	\$ 3,000	1,000
Softball	6,000	4,218	1,784
Exercise	8,388	5,832	2,556
Youth Basketball	11,300	15,588	(4,288)
Senior Trip	50,000	50,000	-
Arts & Crafts	760	177	583
Soccer	50,000	31,147	18,853
Volleyball	120	68	52
Dog Obedience	1,250	810	440
Tennis	2,100	1,531	568
Martial Arts	3,780	2,398	1,382
Contracted Camps	8,112	6,925	1,187
Cheerleading	1,140	74	1,066
Summer Site Camp	40,000	81,597	(41,597)
Skate / BMX Park	8,000	-	8,000
Men's Basketball	2,400	2,851	(251)
Facility Rentals	12,000	-	12,000
P&R Miscellaneous	-	11,000	(11,000)
Fencing	3,050	680	2,190
3 on 3 Basketball	600	387	213
Kickball League	50	44	6
Open Gym	400	5,058	(4,658)
Ultimate Frisbee	50	56	(6)
Camp Grossology	400	321	79
Holiday Adventure	600	549	51
Spring Break Camp	1,350	1,292	58
Total	\$ 215,850	\$ 225,584	\$ (9,734)

**ISLE OF WIGHT COUNTY
FY 2007-08 OPERATING BUDGET**

SKATING RINK

PROGRAM DESCRIPTION

Operated under the direction of the Parks and Recreation Department, the County operates a full service roller skating facility at the southern end of the County with a professional staff for citizens recreation and enjoyment. The Revenues generated from admissions and special events are included as revenues under Charges for Services - Parks & Recreation in the general fund.

Object Org #:	Description 11713000	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget	FY 2009 Expected	FY 2010 Requested	FY 2010 Adopted	% Change	% Total
511000	Salaries and Wages	\$ -	\$ 26,828	\$ 48,474	\$ -	\$ -	-	-	\$ -	N/A	0%
513000	Part-time salaries	-	23,560	22,500	61,167	79,296	68,135	79,296	79,296	0%	69%
512000	Overtime	-	4,716	-	23,438	16,800	11,000	16,800	16,800	0%	15%
521000	FICA/Medicare	-	4,108	5,550	7,975	7,351	6,054	7,351	7,351	0%	6%
522100	VRS - Retirement	-	2,770	5,358	-	-	-	-	-	N/A	0%
523000	Hospital/Medical Plan	-	2,467	4,072	-	-	-	-	-	N/A	0%
523100	Dental Insurance	-	146	235	-	-	-	-	-	N/A	0%
524000	Group Life Insurance	-	320	560	-	-	-	-	-	N/A	0%
525100	Deferred Comp Plan	-	163	300	-	-	-	-	-	N/A	0%
531700	Professional Services	-	225	10,000	1,000	-	-	-	-	N/A	0%
533100	Equipment Repairs & Maint	-	1,025	2,000	290	2,000	1,000	2,000	2,000	0%	2%
535000	Advertising	-	180	2,000	638	2,000	500	1,100	1,100	-45%	1%
551000	Utilities	-	-	-	-	-	-	-	-	N/A	0%
552100	Postage	-	50	50	42	50	50	50	50	0%	0%
552300	Telephone	-	213	1,200	1,548	1,200	1,200	1,500	1,500	25%	1%
554200	Property Rental	-	-	1	-	1	1	1	1	0%	0%
555010	Travel & Training	-	77	1,000	-	500	100	500	100	-80%	0%
558060	Operating Expenses (Program	-	16,722	1,500	2,226	1,900	2,400	1,900	1,900	0%	2%
558100	Dues & Subscriptions	-	-	3,000	886	2,000	1,200	1,500	1,500	-25%	1%
560010	Office Supplies	-	206	200	518	350	300	350	350	0%	0%
560050	Custodial Supplies	-	191	300	368	300	300	300	300	0%	0%
560110	Uniforms	-	678	200	177	200	200	200	200	0%	0%
580100	Equipment	-	-	3,000	3,046	3,500	3,000	2,000	2,000	-43%	2%
N/A	Insurance	-	-	-	-	-	-	-	-	N/A	0%
TOTAL		\$ -	\$ 84,845	\$ 112,500	\$ 123,337	\$ 117,448	\$ 95,440	\$ 114,848	\$ 114,448	-3%	100%

The expenses above are partially offset by admission fees, concessions commissions and special events fees. FY 2007 in which the skating rink was only operated by the County for 6 months generated \$10,998 in revenues. FY 2008 generated \$80,119 in revenues and expected revenue for FY 2009 is approximately \$87,101. FY 2010 proposes \$65,500 in revenues.

554200 City of Franklin - lease on land @ \$1

**ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET**

HISTORIC RESOURCES DIVISION

PROGRAM DESCRIPTION

Operated under the direction of the Tourism Department, the Historic Resources Division will manage and coordinate all elements that are existing or future endeavors that will enhance Isle of Wight County's appreciation, interpretation and preservation of historic resources.

The Historical Resources consists of four (4) facilities; The Museum, Boykins Tavern, Fort Huger and Fort Boykin, which includes a public beach area. This division, created less than two years ago, is still to date managing the re-opening of the Museum from Storm Damage of the fall of 2006, but besides that is also breaking new ground. They are showcasing and developing existing and new historic properties (Fort Huger) and implementing events and programs. These types of activities, not only provide opportunity and increase awareness of our unique historical sites for county citizens, but provide a wonderful opportunity to "shine and showcase" in our region for visitors.

GOALS AND OBJECTIVES

- * Manage, coordinate and enhance the operations of County-owned and/or County- managed historically oriented facilities and sites.
- * Manage and coordinate the County's existing history-oriented projects and programs.
- * Plan and implement future history-oriented projects and programs.

Object Org #:	Description 11722000	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget	FY 2009 Expected	FY 2010 Requested	FY 2010 Adopted	% Change	% Total
511000	Salaries & Wages	\$ 55,819	\$ 105,212	\$ 127,481	\$ 98,328	\$ 115,140	\$ 113,557	\$ 113,817	\$ 113,817	-1%	47%
512000	Overtime	-	-	-	1,261	-	-	-	-	N/A	0%
513000 A	Part-time Salaries	34,500	18,033	33,000	29,907	28,000	48,600	40,000	26,000	-9%	11%
521000	FICA/Medicare	-	9,665	12,275	8,745	10,998	12,405	8,707	10,686	-3%	4%
522100	VRS - Retirement	-	11,292	13,604	9,943	14,070	13,877	13,908	13,908	-1%	6%
523000	Hospital/Medical Plan	-	-	7,223	4,384	15,450	13,858	15,095	15,095	-2%	6%
523100	Dental Insurance	-	-	808	327	1,255	837	1,152	1,152	-8%	0%
524000	Group Life Insurance	-	1,193	1,440	924	1,025	931	933	933	-9%	0%
528100	Deferred Comp Plan	-	800	1,260	548	840	420	420	420	-50%	0%
520000	Fringe Benefits	15,894	-	-	-	-	-	-	-	N/A	0%
531700	Professional Services	420	245	500	450	500	-	-	-	-100%	0%
533100	Equip. Repair & Maint.	165	6	-	-	-	-	-	-	N/A	0%
536000	Advertising	158	-	2,800	393	4,000	1,500	2,900	1,750	-56%	1%
536500	Marketing	-	-	9,000	1,051	7,500	2,000	5,000	3,000	-60%	1%
552100	Postage	188	117	250	53	250	50	250	200	-20%	0%
552300	Telephone	1,602	1,700	2,850	1,169	3,650	3,000	3,650	4,400	21%	2%
554100	Equipment Rental	-	881	1,325	1,431	1,325	1,101	1,325	1,325	0%	1%
554200 B	Property Rental	-	-	-	-	13,000	21,600	22,000	21,500	65%	3%
555010	Travel & Training	1,844	2,763	2,250	3,168	4,000	3,000	2,000	1,000	-75%	0%
558060	Operating Expense	9,858	110,086	47,950	61,965	44,950	68,000	43,500	27,400	-39%	11%
558100	Dues & Subscriptions	1,578	1,316	2,000	928	2,000	1,500	1,390	750	-63%	0%
560010	Office Supplies	1,052	1,674	1,500	1,448	1,500	2,600	1,000	800	-47%	0%
580100	Equipment	1,468	5,770	-	2,486	-	-	-	-	N/A	0%
TOTAL		\$ 124,538	\$ 270,573	\$ 267,296	\$ 229,907	\$ 270,061	\$ 308,836	\$ 277,048	\$ 244,147	-10%	100%

Personnel Summary			FY 2009		FY 2010
Grade	Job Class / Position	FTE	Budget	FTE	Budget
19	Historic Resources Manager	1.0	\$ 48,000	1.0	\$ 44,522
16	Curator / Registrar	1.0	38,140	1.0	39,294
10	Museum Administrator	1.0	30,000	1.0	30,001
Total		3.0	\$ 115,140	3.0	\$ 113,817

NOTE A: Request includes 26 hours per week at the museum, 23 hours per week at Boykins Tavern and 60 hours per week for educational, curatorial and special events
Proposed only includes hours for museum and Boykins Tavern

NOTE B: Includes off site storage rental for museum

**ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET**

LIBRARY / COLLEGE

PROGRAM DESCRIPTION

The Blackwater Regional Library System provides Isle of Wight County residents with books, CD's, DVD's, and videos, newspapers and magazines, recorded books, computers with internet access, genealogy information, photo copiers, microfilm reader/printers and programming for children and adults

Object Org #:	Description	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget	FY 2009 Expected	FY 2010 Requested	FY 2010 Adopted	% Change	% Total
1173030	Blackwater Regional Library	\$ 388,000	\$ 429,468	\$ 573,119	\$ 573,119	\$ 603,748	\$ 603,748	\$ 613,513	\$ 613,513	2%	99%
1174100	Paul D. Camp Comm College	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	0%	1%
	TOTAL	\$ 394,500	\$ 435,968	\$ 579,619	\$ 579,619	\$ 610,248	\$ 610,248	\$ 620,013	\$ 620,013	2%	100%

**ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET**

CULTURAL ARTS

PROGRAM DESCRIPTION

The County provides contributions to various local organizations in support of the cultural arts in the area. The Isle of Wight Arts League operates the Smithfield Cultural Arts Center and partners with other organizations to provide the Summer Concert Series, Smithfield Music and the Small Town Lecture Series. On behalf of the Smithfield Cultural Arts, the County applies for a Local Challenge Grant offered by the Virginia Commission of the Arts which matches dollar for dollar to a maximum of \$5,000 per locality.

The Rawls Museum Arts, located in Courtland, Virginia is an affiliate of the Virginia Museum and offers programs to the citizens of the City of Franklin, and the counties of Southampton, Sussex, Surry and Isle of Wight. Visiting curators, lecturers, jurors, artists, performers and educators facilitate programs and exhibitions that are as diversified as the subjects, media, artworks, and lessons they present. The annual Riddick-Wiggins Concert is particularly favorite cultural event.

Object Org #:	Description	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget	FY 2009 Expected	FY 2010 Requested	FY 2010 Adopted	% Change	% Total
11722500	A. Smithfield Cultural Arts Center	\$ 5,000	\$ 10,000	\$ 5,000	\$ 10,000	\$ 5,000	\$ 10,000	\$ 5,000	\$ 5,000	0%	83%
11723000	Rawls Museum	-	1,000	1,000	1,000	1,000	1,000	1,000	1,000	0%	17%
		\$ 5,000	\$ 11,000	\$ 6,000	\$ 11,000	\$ 6,000	\$ 11,000	\$ 6,000	\$ 6,000	0%	100%

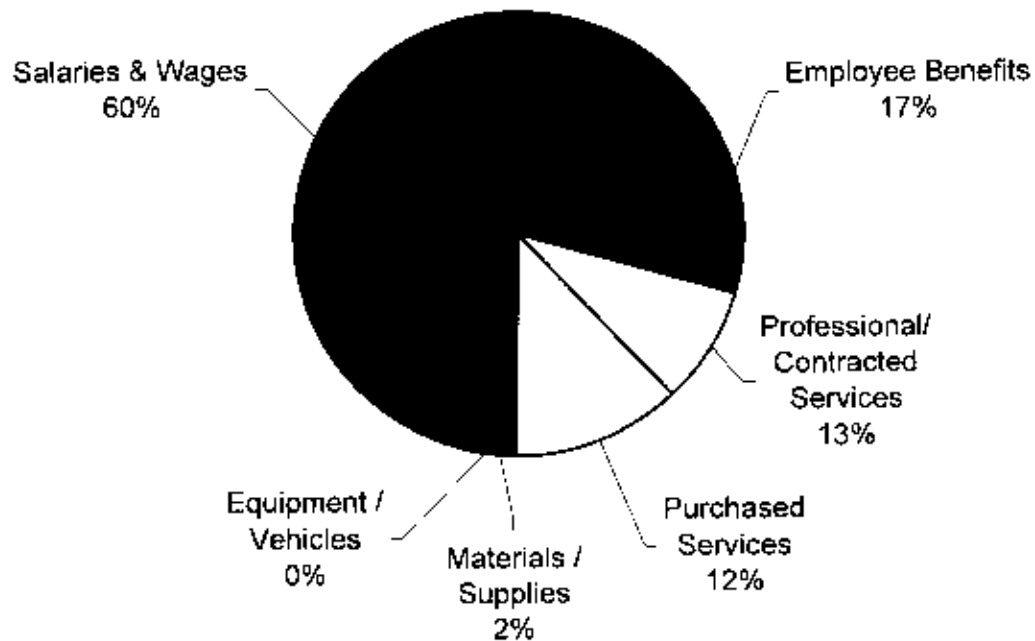
NOTE A: FY 2007, FY 2008 and FY 2009 reflects 1:1 matching grant received from the Virginia Commission of the Arts.

ISLE OF WIGHT COUNTY FY 2009-10 GENERAL OPERATING BUDGET

COMMUNITY DEVELOPMENT

Community Development encompasses the following:

Planning and Zoning	Chamber of Commerce
Economic Development	Patriot's Day
Tourism	Riverkeeper's Organization
Rural Conservation and Enhancement	Forestry Service
Cooperative Extension Service	



**ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET**

PLANNING & ZONING

PROGRAM DESCRIPTION

The Department of Planning and Zoning provides a direct service, via the telephone, internet/digitally or in-person, to citizens and the business community related to the County's programs involving land use and development, current planning, and comprehensive planning. The department also provides staff support to the Board of Supervisors, Planning Commission, Historic Architectural Review Committee, the Board of Zoning Appeals, Wetlands Board, Agricultural/Forestry Advisory Committee, and the County Administrator.

GOALS AND OBJECTIVES

- * Initiate Community input process for use of open space acquired under the Hazard Mitigation Grant Program.
- * Implement the Chesapeake Bay Preservation Septic Tank Pump-Out Program in all five (5) election districts.
- * Implement the Workforce Housing Strategy, with limited emphasis on incorporate workforce housing within new development.
- * Assist the Engineering Division in the management of the County-wide Transportation Plan.
- * Establish policies and procedures to insure comprehensive analysis of new development, including fiscal, environmental and community impact. Examples of work items include developing a Fiscal Impact Analysis Model.
- * Improve and automate internal record keeping for case management and plan review activities.
- * Complete implementation of the Booker T. Estates Community Development Block Grant Program, and provide a relocation resource for the Pinewood Heights Relocation Project.
- * Administer and oversee the goals and objectives of the Rt. 17 Master Plan.
- * Carryout the Rt. 58 Corridor Study and Master Plan.
- * Finalize the 2008 Comprehensive Plan update.
- * Finalize revisions to the County Subdivision Ordinance.
- * Continue refining the revised Zoning Ordinance.

Object Org #:	Description 11811000	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget	FY 2009 Expected	FY 2010 Requested	FY 2010 Adopted	% Change	% Total
511000	Salaries & Wages	\$ 485,885	\$ 440,711	\$ 525,889	\$ 460,866	\$ 533,219	\$ 558,820	\$ 558,218	\$ 558,218	5%	65%
512000	Overtime	-	-	-	509	-	-	-	-	N/A	0%
513000	A Part-Time Salaries	1,134	3,159	6,000	3,959	8,000	-	6,000	-	-100%	0%
519000	B Compensation	16,250	23,720	24,000	27,050	35,400	32,000	39,900	32,800	-7%	4%
521000	FICA/Medicare	-	33,527	40,888	34,640	41,250	42,734	42,704	42,704	4%	5%
522100	VRS - Retirement	-	48,564	58,952	49,288	65,180	68,283	68,214	68,214	5%	8%
523000	Hospital/Medical Plan	-	33,102	48,751	36,184	43,980	49,425	53,956	53,956	23%	6%
523100	Dental Insurance	-	2,251	3,577	2,506	3,085	2,850	3,864	3,864	26%	0%
524000	Group Life Insurance	-	4,867	5,942	4,581	4,746	4,581	4,577	4,577	-4%	1%
528100	Deferred Comp Plan	-	2,374	3,780	3,280	4,200	3,570	3,360	3,360	-20%	0%
529000	Fringe Benefits	116,707	-	-	-	-	-	-	-	N/A	0%
531700	C Professional Services	63,881	221,477	137,000	203,643	20,500	50,000	190,500	16,400	-20%	2%
533100	Equip. Repair & Maint.	75	-	600	-	800	-	600	-	-100%	0%
536000	Advertising	8,270	15,458	18,000	22,440	22,000	22,000	27,000	18,000	-18%	2%
552100	Postage	2,788	3,343	8,000	4,124	8,000	4,000	13,000	5,000	-38%	1%
552300	Telephone	1,495	3,441	3,700	4,877	3,700	4,000	3,700	8,350	126%	1%
554100	Equipment Rental	-	5,068	5,750	6,532	5,750	6,885	7,550	8,611	50%	1%
555010	Travel & Training	7,054	4,145	8,000	8,976	6,000	5,500	7,000	4,800	-20%	1%
558060	Operating Expenses	10,955	8,308	11,500	12,293	11,500	11,500	16,500	9,200	-20%	1%
558100	Dues & Subscriptions	2,949	3,728	4,000	3,508	4,000	3,500	4,000	3,200	-20%	0%
560010	Office Supplies	20,910	25,085	27,000	19,510	27,000	22,000	30,000	21,800	-20%	2%
560060	Motor Fuel, Lube & Repairs	1,622	1,769	1,900	1,740	1,900	1,800	1,900	1,500	-21%	0%
560110	Uniforms	110	20	200	159	200	170	200	-	-100%	0%
580100	Equipment	13,705	2,562	-	1,205	-	2,400	-	-	N/A	0%
TOTAL		\$ 751,678	\$ 890,679	\$ 938,209	\$ 909,678	\$ 846,170	\$ 895,898	\$ 1,082,743	\$ 864,354	2%	100%

**ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET**

PLANNING & ZONING

Personnel Summary			FY 2008		FY 2009
Grade	Job Class / Position	FTE	Budget	FTE	Budget
29	Director	1.0	\$ 81,606	1.0	\$ 82,242
24	Assistant Director	1.0	83,324	1.0	64,165
22	Principal Planner	-	-	1.0	55,000
20	Senior Planner, Long Range	1.0	38,001	1.0	48,708
18	Environmental Planner	1.0	38,115	1.0	38,227
N/A	Urban Design Planner	1.0	48,148	-	-
N/A	Subdivision Planner	1.0	38,480	-	-
16	Planner	2.0	80,870	3.0	132,031
12	Code Enforcement Officer	1.0	40,551	1.0	41,085
12	Planning Services Coordinator	1.0	41,224	1.0	41,826
6	Planning & Zoning Technician	1.0	23,590	1.0	23,861
9	Administrative Assistant	1.0	28,202	1.0	31,052
Total		12.0	\$ 533,219	12.0	\$ 556,218

NOTE A: Includes part time funds for Intern over Christmas & Summer.

NOTE B: Includes compensation for Planning Commission at \$125 rate, BZA and subcommittee meetings.

NOTE C: Professional Services:	<u>Requested</u>	<u>Proposed</u>
Rt. 480 Master Plan	\$ 140,000	\$ -
Cash Proffer Study	30,000	-
Code Enforcement	10,000	9,275
Printing	10,500	7,125
	<u>190,500</u>	<u>16,400</u>

**ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET**

ECONOMIC DEVELOPMENT

PROGRAM DESCRIPTION

The mission of the Economic Development is to facilitate the attraction, retention and expansion of new business investment in Isle of Wight County and provide quality employment opportunities for County citizens. The Department seeks to diversify the County's economic base by attracting new industry sectors. The Department provides staff assistance to the Industrial Development Authority, Economic Development Committee and the PACE (Purchase of Agricultural & Conservation Easements) Committee in addition to providing funding to the HREDA (Hampton Roads Economic Development Alliance). The Department is also tasked with assisting the local farming and agricultural community. Furthermore the Department of Economic Development is committed to the development and enhancement of a business friendly environment where businesses can grow and prosper.

GOALS AND OBJECTIVES

- * Identify real estate opportunities for industrial and commercial development and investment.
- * Develop and execute a targeted marketing effort designed to attract new business investment.
- * Help the business community benefit from public & private assistance services, programs, and policies.
- * Develop and enhance relationships with key economic development allies including HREDA and VEDP.
- * Promote the County as a desirable business location.
- * Establish and oversee an existing industry program to identify key business retention issues.
- * Provide support to small and minority business entrepreneurs.
- * Assist the farming community achieve greater profitability.
- * Develop initiatives to increase business development opportunities in the County's rural communities.
- * Develop and facilitate programs for the conservation rural land.

Object Org#	Description 11815000	FY 2008 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget	FY 2009 Expected	FY 2010 Requested	FY 2010 Adopted	% Change	% Total
511000	Salaries & Wages	\$ 182,277	\$ 184,451	\$ 198,588	\$ 192,437	\$ 202,632	\$ 196,302	\$ 207,071	\$ 207,071	2%	54%
512000	Overtime	-	-	-	154	-	500	-	-	N/A	0%
521000	Fica/Medicare	-	12,183	15,039	14,453	15,501	15,055	15,841	15,841	2%	4%
522100	VRS - Retirement	-	17,563	21,281	20,242	24,762	23,988	25,304	25,304	2%	7%
523000	Hospital/Medical Plan	-	10,653	11,195	8,992	8,922	13,200	14,840	14,840	78%	4%
523100	Dental Insurance	-	774	837	583	473	781	879	879	86%	0%
524000	Group Life Insurance	-	1,833	2,221	1,881	1,803	1,610	1,698	1,698	-6%	0%
528100	Deferred Comp Plan	-	525	840	840	840	700	840	840	0%	0%
520000	Fringe Benefits	-	-	-	-	-	-	-	-	N/A	0%
531700	Professional Services	60,000	65,000	-	72,950	-	-	-	-	N/A	0%
533100	Equip. Repair & Maint.	558	488	1,225	-	1,225	-	980	500	-58%	0%
536500	Advertising	285	688	500	69	500	150	400	400	-20%	0%
536800	Marketing	91,111	48,882	86,000	52,880	86,000	75,000	68,800	50,400	-41%	13%
552100	Postage	2,218	817	2,000	669	2,000	1,600	1,600	1,600	-20%	0%
552300	Telephone	2,408	1,696	2,500	3,067	2,500	3,000	2,000	4,500	80%	1%
555010	Travel & Training	47,588	27,428	35,000	35,023	35,000	35,000	22,855	18,500	-53%	4%
558100	Dues & Subscriptions	33,574	35,199	38,000	35,607	36,000	38,804	38,000	36,400	1%	10%
560010	Office Supplies	2,519	4,315	3,500	3,375	3,500	4,000	2,800	2,800	-20%	1%
560080	Motor Fuel, Lube & Repairs	1,537	1,337	2,000	844	2,000	800	1,600	1,600	-20%	0%
560100	Equipment	-	1,019	-	-	-	-	-	-	N/A	0%
TOTAL		\$ 424,084	\$ 394,861	\$ 416,734	\$ 424,166	\$ 423,058	\$ 408,290	\$ 405,608	\$ 381,173	-10%	100%

Personnel Summary		FY 2009		FY 2010	
Grade	Job Class / Position	FTE	Budget	FTE	Budget
29	Director	1.0	\$ 87,550	1.0	\$ 87,890
21	Project Manager	1.0	51,840	1.0	55,000
20	Rural Economic Development Manager	1.0	63,442	1.0	64,181
Total		3.0	\$ 202,832	3.0	\$ 207,071

**ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET**

TOURISM

PROGRAM DESCRIPTION

The mission of the Tourism Department is to increase tourism industry sales, local employment and local tax revenue and civic pride by promoting marketing programs that encourage and advance visitation to Smithfield, Isle of Wight and Windsor attractions and tourism stakeholders. The Town of Smithfield and Isle of Wight County contribute equally to the operational costs of this department.

GOALS AND OBJECTIVES

- * To market the area as an attractive and desirable destination for tourist.
- * To maintain and operate a state accredited visitor center.
- * Increase consumer/group inquiries.
- * Raise more partnership advertising funds.
- * Increase travel writer's stories.
- * Increase consumer, group meeting and tour and travel business.
- * Increase area awareness with the Virginia Film Office.
- * Generate visitor awareness which results in revenue production.
- * Provide leadership and participation in current special events and generate additional special events that are tourism related.
- * Participate in appropriate professional tourism organizations.
- * Provide hospitality training to tourism stakeholders.
- * Expand appeal to become 2-3 day destination.
- * Develop and promote attractions and events in the Middle and Southern end of the County while preserving the success of the current tourism product.

Object Org #:	Description 11817000	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget	FY 2009 Expected	FY 2010 Requested	FY 2010 Adopted	% Change	% Total
511000	Salaries & Wages	\$ 49,406	\$ 127,645	\$ 133,219	\$ 134,481	\$ 142,487	\$ 142,169	\$ 144,894	\$ 144,894	2%	38%
513000	Part-time Salaries	41,048	32,624	38,000	37,162	38,000	37,000	42,000	42,000	11%	11%
519000	A Compensation	8,135	8,000	8,000	8,000	8,000	8,000	8,000	8,000	0%	2%
521000	Fica/Medicare	-	12,122	13,098	12,894	13,807	13,708	11,084	14,297	4%	4%
522100	VRS - Retirement	-	13,578	14,427	14,174	17,412	17,373	17,706	17,706	2%	5%
523000	Hospital/Medical Plan	-	8,300	10,293	11,570	10,860	15,723	17,522	17,522	51%	5%
523100	Dental Insurance	-	831	888	756	710	888	1,127	1,127	59%	0%
524000	Group Life Insurance	-	1,416	1,505	1,317	1,268	1,166	1,188	1,188	-6%	0%
527100	Worker's Compensation	-	207	250	912	950	487	950	950	0%	0%
528100	Deferred Comp Plan	-	300	420	595	840	840	840	840	0%	0%
520000	Fringe Benefits	23,449	-	-	-	-	-	-	-	N/A	0%
531700	B Professional Services	1,818	2,080	2,800	2,106	2,300	2,100	2,300	2,300	0%	1%
533100	Equip. Repair & Maint.	-	469	300	442	300	-	300	300	0%	0%
536500	C Marketing	69,312	98,070	83,600	83,705	93,600	80,000	78,845	63,345	-32%	16%
551000	Utilities	2,685	1,856	2,750	2,150	2,750	2,600	2,750	2,750	0%	1%
552100	Postage	2,117	4,149	7,000	1,262	7,000	2,800	3,000	3,000	-57%	1%
552300	Telephone	4,037	3,607	3,800	5,611	3,800	4,000	5,600	5,600	47%	1%
553040	Property Insurance	22	22	25	24	25	22	25	25	0%	0%
553050	Motor Vehicle Insurance	-	-	500	504	500	519	500	520	4%	0%
554100	Equipment Rental	-	509	2,700	2,434	2,700	2,435	2,700	2,700	0%	1%

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ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET

TOURISM

TOURISM CONTINUED:

Object Org #:	Description 11817000	FY 2008 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2008 Budget	FY 2009 Expected	FY 2010 Requested	FY 2010 Adopted	% Change	% Total
554200	Property Rental	\$ 8,275	\$ 8,337	\$ 8,700	\$ 8,400	\$ 8,700	\$ 15,000	\$ 24,000	\$ 24,000	176%	8%
555010	Travel & Training	3,672	8,888	7,000	4,808	7,000	6,000	7,000	6,000	-14%	2%
556060	Operating Expenses	175	352	-	131	-	23,000	-	-	N/A	0%
556070	Special Events	-	-	-	35	-	8,000	14,360	14,360	N/A	4%
558100	Dues & Subscriptions	1,608	3,132	2,000	950	2,000	2,207	2,375	1,000	-50%	0%
560010	Office Supplies	2,832	5,333	4,000	8,554	6,000	6,000	8,500	8,500	42%	2%
560050	Custodial Supplies	76	-	100	-	100	-	100	100	0%	0%
560080	Motor Fuel, Lube & Repairs	-	-	1,800	597	1,800	1,800	1,500	1,500	-17%	0%
567010	Items for Resale	-	-	-	(577)	-	-	-	-	N/A	0%
580100	Equipment	-	1,321	-	-	3,000	1,000	2,500	2,500	-17%	1%
580300	Vehicle	-	-	20,000	19,488	-	-	-	-	N/A	0%
TOTAL		\$ 216,857	\$ 342,146	\$ 374,778	\$ 360,395	\$ 373,909	\$ 392,925	\$ 397,666	\$ 385,024	3%	100%

Personnel Summary			FY 2009 Budget		FY 2010 Budget
Grade	Job Class / Position	FTE		FTE	
28	Director	1.0	\$ 89,285	1.0	\$ 89,803
16	Marketing & Public Relations Manager	1.0	37,428	1.0	38,461
15	Special Events Coordinator	1.0	35,794	1.0	36,830
Total		3.0	\$ 142,487	3.0	\$ 144,894

NOTE A: Includes County services for bookkeeping, admin oversight, IT, legal, audit, etc

NOTE B: Funds to cover cleaning services weekly @ \$40 (\$2,080 annually)

NOTE C: Committee recommended discretion on marketing initiatives be approved via Tourism Advisory Board

**ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET
RURAL CONSERVATION & ENHANCEMENT**

PROGRAM DESCRIPTION

The County makes contributions to The Peanut Soil and Water Conservation District and The Hampton Roads Resource Conservation and Development Council (RC&D). These groups provide technical services to landowners, farm operators and homeowners. Services are centered around protecting the natural resources such as soil and water in Isle of Wight County. The RC&D Council assist local groups and organizations.

GOALS AND OBJECTIVES

- * Maintain current Sediment and Erosion Control Plans.
- * Provide wetland determinations.
- * Reduce soil erosion damage and protect the resource base.
- * Improve the quality of Virginia's water resources and watershed planning approach.
- * Implement total resource conservation planning that relates to the needs of the people for a better environment, community improvement, economic opportunity, and long-term profitability for the agriculture industry.
- * Provide for work force diversity in NRCS in Virginia, and ensure the delivery of services and programs to a diverse clientele.
- * The RC&D Council assist local groups and units of government by finding funding sources to carry out local projects.

Org #:	Description	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget	FY 2009 Expected	FY 2010 Requested	FY 2010 Adopted	% Change	% Total
11821500	Peanut Soil & Water Conservation District	\$ 15,000	\$ 15,000	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000	0%	84%
11822000	South Hampton Roads Resource Conservation and Development Council	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	0%	16%
	TOTAL	\$ 18,000	\$ 18,000	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000	0%	100%

NOTE: Responsible for conservation plans, administration of water quality and agricultural issues, provides advice on soil erosion and water quality problems
Conducts education programs for public and private schools to promote preservation of natural resources

**ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET**

VIRGINIA COOPERATIVE EXTENSION OFFICE

PROGRAM DESCRIPTION

Virginia Cooperative Extension provides research based information to the people of the Commonwealth through 107 county extension offices, 6 4-H educational centers, and 13 Agricultural Research and Extension Centers. Extension is a product of cooperation among local, state, and federal governments in partnership with tens of thousands of citizens. Extension enables people to improve their lives through an educational process that uses scientific knowledge focused on issues and needs.

GOAL AND OBJECTIVES

- Provide cutting-edge research based education in Agriculture & Natural Resources, 4-H Youth Development, and Family & Consumer Sciences.
- Agriculture & Natural Resources programs help sustain profitability of agricultural and forestry production, while protecting and enhancing the quality of our land and water resources.
- 4-H Youth Development is the comprehensive youth development program of Virginia Cooperative Extension. Young people from ages 5 to 18 engage in hands-on learning experiences under the guidance of 4-H agents and trained adult or teen 4-H volunteers.
- Family & Consumer Sciences programs improve the quality of life for individuals, families, and communities, and support economic self-sufficiency and family stability and emphasize appropriate and safe food and nutrition choices, encourage physical activity, and improve health literacy.

Object Org #:	Description	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget	FY 2009 Expected	FY 2010 Requested	FY 2010 Adopted	% Change	% Total
11831000											
519000	Compensation	\$ 25,170	\$ 25,502	\$ 35,788	\$ 25,677	\$ 35,845	\$ 18,895	\$ 34,634	\$ 34,634	-3%	60%
529000	Fringe Benefits	7,336	7,618	11,445	7,629	11,649	6,590	12,208	12,208	5%	21%
533100	Equip. Repair & Maint	-	-	300	-	300	-	300	300	0%	1%
552300	Telephone	672	918	1,350	1,128	1,350	1,200	1,350	2,500	85%	4%
554100	Equipment Rental	-	984	1,775	2,132	1,968	1,968	1,775	1,968	0%	3%
555010	Travel & Training	4,577	4,458	5,000	3,894	5,000	5,000	5,000	4,000	-20%	7%
558060	Operating Expense	204	261	250	367	250	250	250	250	0%	0%
558100	Dues & Subscriptions	266	392	500	515	500	250	500	250	-50%	0%
580010	Office Supplies	2,715	3,739	2,500	2,591	2,500	1,800	2,400	820	-67%	1%
580100	Equipment	1,692	200	600	839	800	895	700	700	17%	1%
	TOTAL	\$ 42,631	\$ 45,270	\$ 69,488	\$ 44,773	\$ 59,882	\$ 36,448	\$ 59,117	\$ 57,630	-4%	100%

**ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET**

FORESTRY SERVICE

PROGRAM DESCRIPTION

The Department of Forestry provides professional forestry advice to the citizens of the Commonwealth. Advice sought from the department ranges from managing land for economic gain, to maintenance of water quality during harvest operations, to forest and yard tree health. Wildlife management and other non-commodity benefits are also commonly addressed by the department. Wildland and wildland/urban interface fire suppression, reforestation and timber stand improvements are major programs in the work area. Clients of the Department of Forestry include non-industrial private forest land owners and the urban/suburban dweller.

GOALS AND OBJECTIVES

- * Provide a forest resource to meet the needs of the Commonwealth.

Object Org #:	Description	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget	FY 2009 Expected	FY 2010 Requested	FY 2010 Adopted	% Change	% Total
558990	Contribution	\$ 4,900	\$ 4,900	\$ 4,900	\$ 4,900	\$ 4,900	\$ 6,860	\$ 6,860	\$ 6,860	40%	100%
	TOTAL	\$ 4,900	\$ 4,900	\$ 4,900	\$ 4,900	\$ 4,900	\$ 6,860	\$ 6,860	\$ 6,860	40%	100%

NOTE: Request to cover 97.990 acres of forest land at \$.07 per acre

NO REQUEST RECEIVED

**ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET**

LOCAL ORGANIZATIONS

PROGRAM DESCRIPTION

The County provides annual contributions to local organizations which provide services to Isle of Wight County citizens.

Object	Description	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2007 Actual	FY 2008 Budget	FY 2009 Expected	FY 2010 Requested	FY 2010 Adopted	% Change	% Total
11510000	A Chamber of Commerce	\$ 16,000	\$ 18,500	\$ 21,500	\$ 21,500	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000	0%	82%
11610100	Patnot's Day	-	5,500	3,000	-	-	-	-	-	N/A	0%
11524000	Riverkeeper's Organization	-	-	3,600	3,600	3,600	3,600	3,600	3,600	0%	18%
	TOTAL	\$ 16,000	\$ 24,000	\$ 28,100	\$ 25,100	\$ 19,600	\$ 19,600	\$ 19,600	\$ 19,600	0%	100%

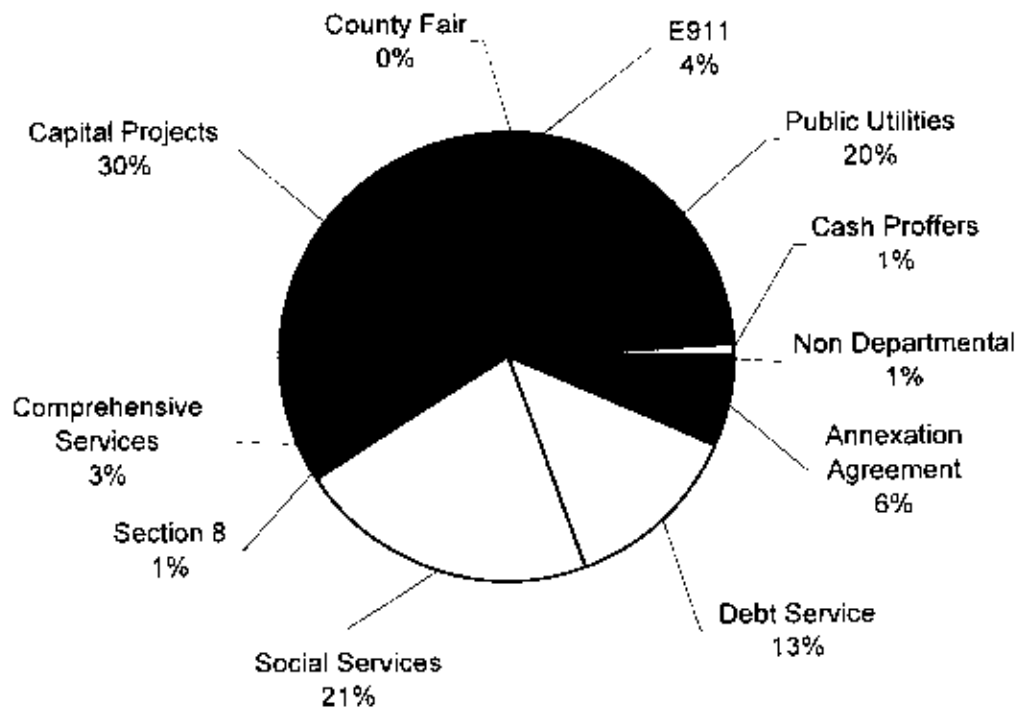
NOTE A: FY08 includes \$16,000 for annual dues and \$5,500 for Olde Towne Curb Market. FY 2009 amount represents dues only. Beginning in May 2008, the Farmer's Market is managed by the County.

ISLE OF WIGHT COUNTY FY 2009-10 GENERAL OPERATING BUDGET

OTHER FINANCING USES

Other Financing Uses encompasses the following:

Non-Departmental	Transfer to Comprehensive Services
Debt Service	Transfer to County Fair
Annexation Settlement Payment	Transfer to E911
Transfer to Capital Projects	Transfer to Public Utilities
Transfer to Social Services	Reserve for Cash Proffers
Transfer to Section 8 Housing Department	



**ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET**

NON-DEPARTMENTAL

PROGRAM DESCRIPTION

This category provides for a range of services and costs which are not directly identified with any individual cost center such as:

Fringe Benefits provides for benefits to employees as well as compensation for various Boards and Commissions appointed by the Board of Supervisors. However, beginning in fiscal year 2006-2007 the fringe benefits were allocated to the respective departments.

Annexation Settlement Payment provides for payment to the City of Franklin pursuant to an agreement whereby the City waived any of its rights and power to seek the annexation of the County territory within a designated area adjacent to the City. In return the County agreed to share with the City local tax revenues collected by the County within the designated area.

Debt Service provides for the annual principle and interest retirement of the County's General Obligation Debt which is not related to School or Enterprise Fund activities.

NON-DEPARTMENTAL

Object Org #:	Description 11911000	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget	FY 2009 Expected	FY 2010 Requested	FY 2010 Adopted	% Change	% Total
519000	A Compensation	\$ 85,575	\$ 22,748	\$ 46,850	\$ 10,380	\$ 46,850	\$ 10,000	\$ 40,000	\$ 50,000	7%	47%
521000	Social Security (FICA)	6,508	-	4,000	-	4,000	-	-	-	-100%	0%
522100	VRS (Retirement)	-	10,248	8,000	3,805	8,000	16,560	8,000	8,000	0%	8%
523000	Hospitalization	872	1,348	25,000	1,481	25,000	1,478	25,000	25,000	0%	23%
524000	VRS (Group Life Insurance)	-	-	500	-	500	-	-	-	-100%	0%
526000	Unemployment Insurance	10,629	11,784	10,000	14,755	10,000	15,500	15,500	15,500	55%	15%
528100	Deferred Comp Match	-	-	8,000	-	8,000	-	4,000	4,000	-50%	4%
560010	B Office Supplies	(23,883)	(20,175)	4,000	6,487	4,000	30,000	4,000	4,000	0%	4%
	TOTAL	\$ 79,701	\$ 25,951	\$ 106,350	\$ 36,888	\$ 106,350	\$ 73,538	\$ 96,500	\$ 106,500	0%	100%

NOTE A: Pays for for County Boards and Commissions, payout of leave balances for terminated employees & unscheduled O/T per FLSA

NOTE B: This line is a revolving acct. in which copy cost and supplies are charged and subsequently billed out to departments

ANNEXATION SETTLEMENT PAYMENT

Object Org #:	Description 11913000	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget	FY 2009 Expected	FY 2010 Requested	FY 2010 Adopted	% Change	% Total
556000	Annexation Settlement	\$ 1,058,207	\$ 1,107,450	\$ 1,150,000	\$ 1,212,507	\$ 1,150,000	\$ 1,215,000	\$ 1,215,000	\$ 1,215,000	6%	100%
	TOTAL	\$ 1,058,207	\$ 1,107,450	\$ 1,150,000	\$ 1,212,507	\$ 1,150,000	\$ 1,215,000	\$ 1,215,000	\$ 1,215,000	6%	100%

NOTE: The required revenue sharing rate is 17.8%. An estimated payment is made in August with the balance paid in June upon calculation.

DEBT SERVICE

Object Org #:	Description 11951000	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget	FY 2009 Expected	FY 2010 Requested	FY 2010 Adopted	% Change	% Total
591000	Bond Principal	\$ 427,086	\$ 637,842	\$ 659,353	\$ 659,353	\$ 1,015,864	\$ 1,015,864	\$ 877,374	\$ 610,000	40%	74%
592000	Bond Interest	415,582	398,667	376,689	376,689	754,008	754,008	1,931,008	1,931,008	156%	76%
593000	Issuance Costs	42,970	-	-	47,400	-	-	-	-	N/A	0%
	TOTAL	\$ 885,638	\$ 1,037,509	\$ 1,036,022	\$ 1,083,422	\$ 1,770,472	\$ 1,770,472	\$ 2,808,383	\$ 2,541,008	44%	100%

**ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET**

TRANSFER TO CAPITAL PROJECTS

PROGRAM DESCRIPTION

The Capital Projects Budget provides the annual funding for capital improvements such as construction, major renovations, heavy equipment and other capital expenditures to enhance the quality of services provided to Isle of Wight County residents.

Object Org #	Description 11931000	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget	FY 2009 Expected	FY 2010 Requested	FY 2010 Adopted	% Change	% Total
597310	County Capital Projects	\$ 3,875,181	\$ 8,144,056	\$ 28,636,000	\$ 9,958,122	\$ 3,400,000	\$27,070,000	\$ 7,400,520	\$ 5,854,520	75%	100%
	TOTAL	\$ 3,875,181	\$ 8,144,056	\$ 28,636,000	\$ 9,958,122	\$ 3,400,000	\$27,070,000	\$ 7,400,520	\$ 5,854,520	75%	100%

See "Capital Budget" section for more detail

**ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET**

TRANSFERS TO OTHER FUNDS

PROGRAM DESCRIPTION

The County is responsible to balance all budgets of Enterprise Funds and Special Revenue Funds through operating revenues for services provided and/or contributions from the General Fund. These funds include the County's operations for Museum Gift Shop, the County Fair, the E-911 Operations Center, Section 8 Housing Department, Department of Social Services, Public Utilities and E-911 Operations Center.

Also, included in this transfer category are contributions made to the County's Industrial Development Authority which was created in 1986 to promote industrial growth in the County. The Authority may authorize the issuance of tax-exempt industrial bonds to industries locating or expanding their operations in the County. The Authority acts as a support organization for the County's Department of Economic Development.

Contributions made to the Authority are used to promote industrial development and the existence of business industry to provide an adequate tax base for government services and to promote employment opportunities for County citizens.

Object Org #	Description 11931000	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget	FY 2009 Expected	FY 2010 Requested	FY 2010 Adopted	% Change	% Total
597220	Museum Gift Shop	-	-	-	18,680	-	-	-	-	N/A	0%
597230 A	County Fair	-	19,630	14,345	14,345	9,475	70,725	10,000	10,000	6%	0%
597240 B	E-911	29,151	414,463	732,054	659,426	734,403	700,000	767,415	767,415	4%	8%
597260	Comprehensive Svcs	-	-	-	-	-	-	-	-	-	-
597260	State/Federal/Other	143,202	273,322	199,583	370,657	422,100	445,540	422,100	422,100	0%	4%
597260	Local	215,260	214,615	164,407	249,238	247,900	252,032	247,900	247,900	0%	3%
597270	Section 8	-	-	-	-	-	-	-	-	-	-
597270	State/Federal/Other	110,903	141,145	123,340	150,257	156,000	152,804	150,000	150,000	-4%	2%
597270	Local	14,455	41,959	72,384	42,603	49,570	49,336	61,644	57,734	16%	1%
597410	Social Services	-	-	-	-	-	-	-	-	-	-
597410	State/Federal/Other	2,249,649	2,426,256	2,978,986	2,297,715	2,878,986	2,978,986	3,447,286	3,447,286	16%	35%
597410	Local	742,445	888,010	968,532	861,357	868,532	868,532	804,745	774,826	-20%	8%
597510 C	Public Utilities	-	-	800,000	435,138	823,086	943,191	1,000,000	3,938,380	327%	40%
597710 D	Industrial Dev Auth	30,000	30,000	30,000	30,000	-	-	-	-	N/A	0%
TOTAL		\$ 3,535,285	\$ 4,449,400	\$ 5,884,141	\$ 5,229,416	\$ 6,480,062	\$ 6,461,146	\$ 6,911,090	\$ 9,815,641	51%	100%

NOTE A: Includes contribution from General Fund to County Fair Fund due to insufficient operating revenues received for Fair.

NOTE B: Represents County's 67% share of potential operating deficit of the E911 fund. The Town of Smithfield and Town of Windsor share the balance at 25% and 8% respectively. The increase in funds from FY 2007 to FY 2008 represents funds originally levied as a local E911 tax, which has since been replaced with a statewide Communications Sales Tax. Beginning in FY 2008, 40% of the revenue received will be recorded in the general fund and then transferred to the E911 fund.

NOTE C: Includes \$545,000 in potential loan from General Fund to Public Utilities to support operations due to decrease in connection fees and increase in operating needs. Includes approximately \$3.45 million of bonds funds issued by primary government for public utility capital needs.

NOTE D: Request for Revitalization Landscape Beautification on Route 17 & Route 58 @ \$15,000 each. Not included in FY 2010 adopted.

**ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET**

RESERVES

PROGRAM DESCRIPTION

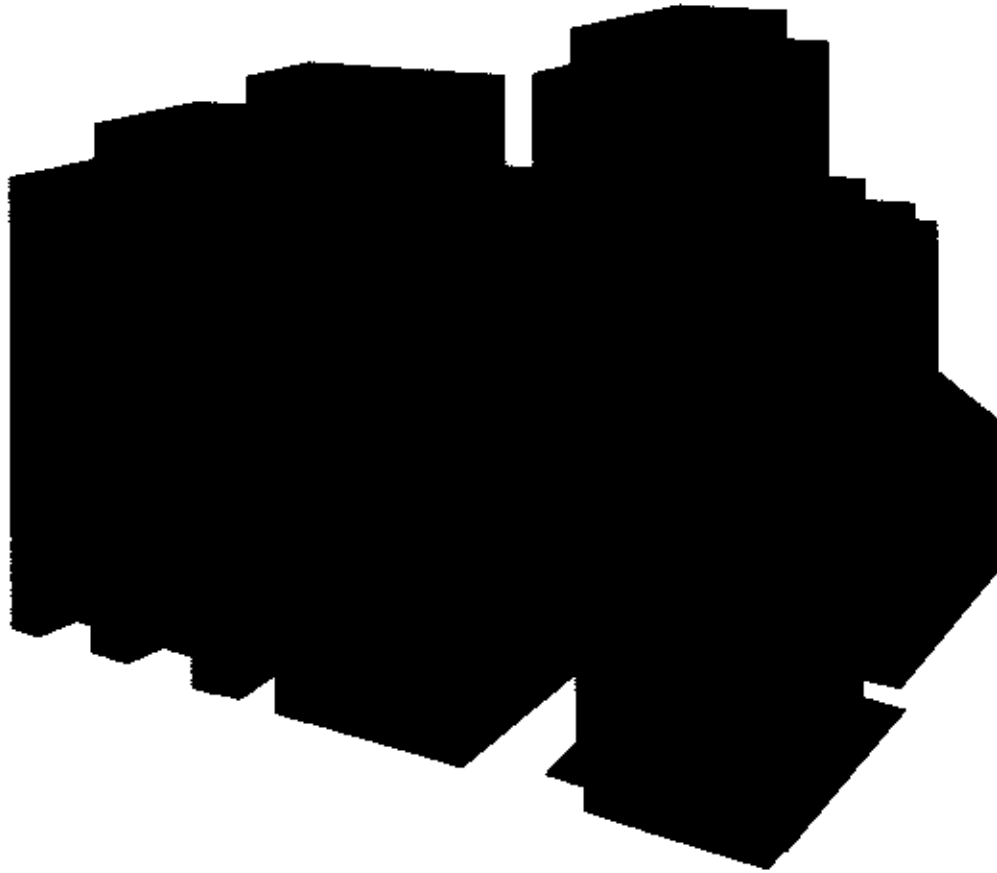
The County has established Reserves on Collections for designated purposes as required by statute and/or contractual obligations. These funds are reserved until disbursed for the designated purposes under the direction of the Board of Supervisors.

Object Org #	Description	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2008 Budget	FY 2009 Expected	FY 2010 Requested	FY 2010 Adopted	% Change	% Total
599100	Cash Proffers	\$ -	\$ -	\$ 500,000		\$ 500,000	\$ 60,000		\$ 150,000	-70%	100%
	TOTAL	\$ -	\$ -	\$ 500,000	\$ -	\$ 500,000	\$ 60,000	\$ -	\$ 150,000	-70%	100%

**ISLE OF WIGHT COUNTY
FY 2009-10 ADOPTED CAPITAL BUDGET**

REVENUE SUMMARY	County	Public Utility	Total	% Total	Source
General Operating Revenues	\$ 25,000	\$ 100,000	\$ 125,000	1%	1
Fund Balance	515,000		515,000	5%	2
Bonded Debt	5,914,520	3,453,380	9,367,900	94%	4
TOTAL REVENUES:	\$ 6,454,520	\$ 3,553,380	\$ 10,007,900	100%	
EXPENDITURE SUMMARY					
<i>Space Needs - General Services Building Expansion</i>	\$ 50,000		\$ 50,000	0.5%	4
<i>Smithfield YMCA - Contribution</i>	\$ 25,000		\$ 25,000	0.2%	2
<i>American Red Cross - Building Campaign</i>	25,000		25,000	0.2%	2
Fire & Rescue					
SCBA Replacement - Countywide	\$ 1,100,000		\$ 1,100,000		4
Smithfield Vol Fire - Rescue 51 Replacement	600,000		600,000		4
Rushmere Vol Fire - Engine Replacement	450,000		450,000		4
IOW Rescue - Second Zone Vehicle	35,000		35,000		2
Windsor Rescue - equipment cart	25,000		25,000		2
Total Fire & Rescue	\$ 2,210,000		\$ 2,210,000	22.1%	
Economic Development					
Intermodal Park - Development	\$ 2,839,520		\$ 2,839,520	28.4%	4
Parks & Recreation					
Nike Park - Softball Field with lights	\$ 375,000		\$ 375,000		4
Nike Park - New Restrooms	85,000		85,000		2
Heritage Park - Restrooms	85,000		85,000		2
Reel Mower	40,000		40,000		2
Total Parks & Recreation	\$ 585,000		\$ 585,000	5.8%	
Engineering - Reserve for E&S Control	\$ 25,000		25,000	0.2%	1
General Services / Public Works					
Refuse Containers	\$ 40,000		\$ 40,000		2
Dump Truck - Replacement	90,000		90,000		2
Tractor & Bushhog Mower	50,000		50,000		2
Total General Services / Public Works	\$ 180,000		\$ 180,000	1.8%	
Public Schools - Land Acquisition	\$ 500,000		\$ 500,000	5.0%	4
Registrar / Electoral Board					
Electronic Poll Book Systems	\$ 15,000		\$ 15,000	0.1%	2
Public Utilities					
Bethel Heights Upgrades		\$ 250,000	\$ 250,000		4
Regional Consent Order (SSO)		100,000	100,000		1
Future Water Source		2,440,880	2,440,880		4
Western Branch Pump Station (WTTWA)		25,000	25,000		4
Western Branch Pipeline (WTTWA)		187,500	187,500		4
Well Mitigation (WTTWA)		550,000	550,000		4
Total Public Utilities		\$ 3,553,380	\$ 3,553,380	35.5%	
Contingency	\$ -	\$ -	\$ -	0.0%	1
TOTAL EXPENDITURES:	\$ 6,454,520	\$ 3,553,380	\$ 10,007,900	100.0%	

Isle of Wight County Capital Improvement Plan



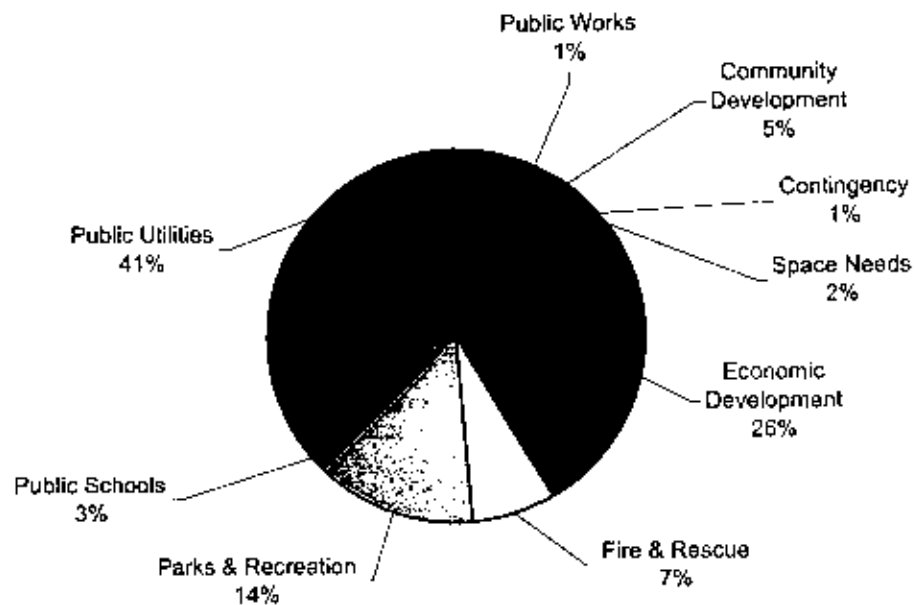
**FY 2010 - 2014 Adopted
FY 2015 - 2019 Outlook**

**ISLE OF WIGHT COUNTY
FY 2010-14 CAPITAL IMPROVEMENT PLAN (CIP)
Adopted by Board of Supervisors**

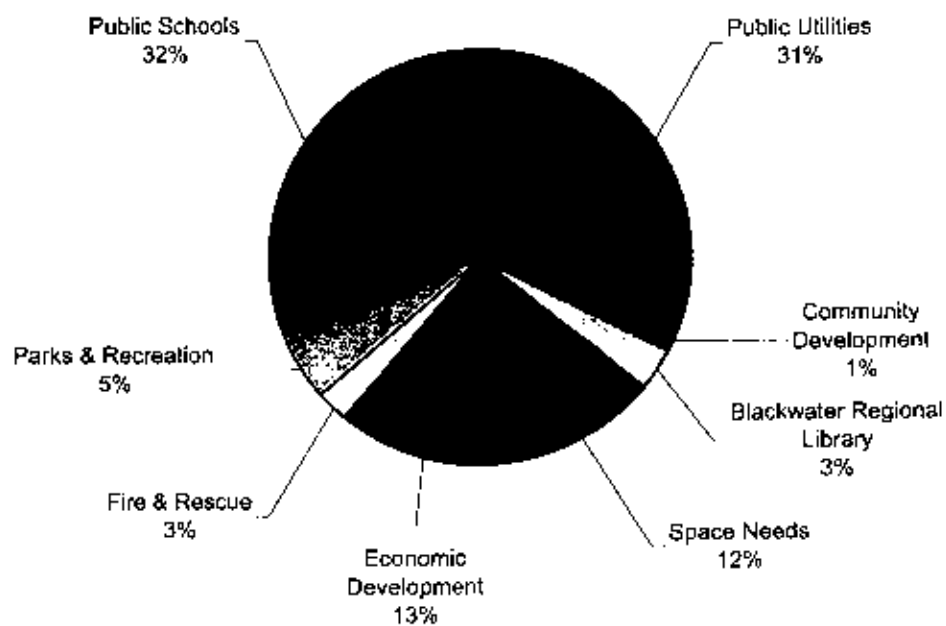
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Isle of Wight County
FY 2010-14 Capital Improvement Plan



Isle of Wight County
FY 2015-19 Capital Improvement Plan



ISLE OF WIGHT COUNTY
FY 2010-14 CAPITAL IMPROVEMENT PLAN (CIP)
Adopted by Board of Supervisors
General Summary

Department / Agency	Capital Budget FY 2008-09	Year 1 through 5					TOTAL FY 2010-14
			FY 2010-11		FY 2012-13		
Space Needs	\$ 3,775,000		\$ 550,000		\$ 800,000		\$ 1,400,000
Economic Development	750,000		3,584,328		3,401,551		18,588,398
Fire & Rescue	1,080,000		900,000		500,000		5,285,000
Parks & Recreation	-		1,195,000		870,000		9,960,000
Public Schools	-		-		924,742		2,277,877
Public Utilities	5,465,295		4,453,131		9,199,726		29,724,330
Public Works	220,000		220,000		50,000		710,000
Smithfield YMCA	25,000		25,000		-		75,000
Community Development	250,000		1,050,000		800,000		3,450,000
Electoral Board	-		25,000		-		165,000
Blackwater Regional Library	-		-		-		-
Engineering Department	25,000		25,000		25,000		125,000
Red Cross	25,000		50,000		50,000		225,000
Contingency	100,000		100,000		100,000		500,000
TOTAL:	\$ 12,715,295		\$ 12,177,459		\$ 16,821,019		\$ 72,468,605

Revenue Sources:

Operating Revenues	\$ 1,000,000		\$ 2,685,000		\$ 2,515,000		\$ 10,895,000
Fund Balance/Reserves	1,550,000		-		-		-
Bonded / Note Debt	7,315,295		9,132,459		13,946,019		60,131,605
Grants/Donations/Other	-		360,000		360,000		1,440,000
TOTAL:	\$ 9,865,295		\$ 12,177,459		\$ 16,821,019		\$ 72,468,605

Department / Agency	Year 6 through 10					10 YEAR TOTAL
	FY 2014-15		FY 2016-17		FY 2018-19	
Space Needs	\$ 4,000,000		\$ 8,232,000		\$ -	\$ 26,832,000
Economic Development	4,617,855		4,484,798		3,705,987	44,970,828
Fire & Rescue	200,000		2,100,000		-	10,410,000
Parks & Recreation	4,085,000		4,245,000		1,200,000	20,770,000
Public Schools	20,687,772		41,238,450		-	86,012,649
Public Utilities	11,700,416		12,747,530		12,082,860	92,406,981
Public Works	180,000		-		50,000	1,065,000
Smithfield YMCA	-		-		-	75,000
Community Development	550,000		550,000		550,000	6,200,000
Electoral Board	-		-		-	165,000
Blackwater Regional Library	410,400		110,410		-	5,508,750
Engineering Department	50,000		50,000		50,000	375,000
Red Cross	-		-		-	225,000
Contingency	100,000		100,000		100,000	1,000,000
TOTAL:	\$ 46,581,543		\$ 73,858,188		\$ 17,748,847	\$ 275,813,988

Revenue Sources:

Operating Revenues	\$ 3,445,000		\$ 2,940,000		\$ 2,600,000		\$ 25,875,000
Fund Balance/Reserves	-		-		-		-
Bonded / Note Debt	42,776,543		70,558,188		14,788,847		246,898,988
Grants/Donations/Other	360,000		360,000		360,000		3,240,000
TOTAL:	\$ 46,581,543		\$ 73,858,188		\$ 17,748,847		\$ 275,813,988

ISLE OF WIGHT COUNTY
FY 2010-14 CAPITAL IMPROVEMENT PLAN (CIP)
Adopted by Board of Supervisors
Space Needs

Department / Agency	Prior Years Funding	Capital Budget FY 2008-09	Year 1 through 5				TOTAL FY 2010-14
			FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	
New Courts/Clerk Building	\$ 23,627,000		\$ -		\$ -		\$ -
New Animal Shelter		\$ 1,500,000					-
General Services/ Engineering Bldg Expansion			550,000				550,000
Community Center - Windsor	150,000	75,000					-
New Fire Station - Smithfield	4,508,000	500,000					-
LOWERS Bldg Renovation		1,700,000					-
Carrsville Fire Renovation					450,000		450,000
Fire Station - Windsor					350,000		350,000
TOTAL:	\$ 26,285,000	\$ 3,775,000	\$ 550,000		\$ 800,000		\$ 1,400,000

Revenue Sources:							
Operating Revenues	\$ 150,000	\$ 75,000	\$ -		\$ -		\$ -
Fund Balance/Reserves							-
Bonded / Note Indebtedness	28,135,000	3,700,000	550,000		800,000		1,400,000
Grants / Donations / Other	-	-	-		-		-
TOTAL:	\$ 28,285,000	\$ 3,775,000	\$ 550,000		\$ 800,000		\$ 1,400,000

Department / Agency	Year 6 through 10				10 Year CIP TOTAL
	FY 2014-15	FY 2015-16	FY 2016-17	FY 2018-19	
Health & Human Services Building			6,732,000		7,442,000
County Administration Building Addition	3,250,000				3,250,000
General Services/ Engineering Bldg Expansion					550,000
Public Safety Building - Courthouse	750,000		1,500,000		2,250,000
Fire Station - Benns Church					4,000,000
Carrsville Fire Renovation					450,000
Fire Station - Windsor					350,000
TOTAL:	\$ 4,000,000		\$ 8,232,000	\$ -	\$ 25,932,000

Revenue Sources:					
Operating Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance/Reserves	-	-	-	-	-
Bonded / Note Indebtedness	4,000,000	8,232,000	-	-	12,232,000
Grants / Donations / Other	-	-	-	-	-
TOTAL:	\$ 4,000,000	\$ 8,232,000	\$ -	\$ -	\$ 12,232,000

New Courts/Clerk Building

A new courts/clerks building is being constructed at the County Complex. The design is complete and construction should begin in the spring of 2009. The funding includes estimated costs to renovate the existing courts/clerks building.

General Services / Engineering Building Expansion

Estimated costs for 2500 sq.ft. expansion of public works building primarily for the addition of additional engineering staff.

Community Center - Windsor

Reserve established in FY 2008 for the accumulation of funds for a community center in the Town of Windsor.

Fire Station - T/W

Estimated costs to renovate station to accommodate ladder truck, as needed due to commercial growth.

**ISLE OF WIGHT COUNTY
FY 2010-14 CAPITAL IMPROVEMENT PLAN (CIP)
Adopted by Board of Supervisors**

Economic Development

Department / Agency	Prior Years Funding	Capital Budget FY 2008-09	Year 1 through 5				TOTAL FY 2010-14
				FY 2010-11		FY 2012-13	
Reserve for E.D. Projects	\$ 2,650,000	\$ -		\$ 250,000		\$ 250,000	\$ 1,000,000
PACE Program Reserve	2,196,000	750,000		1,000,000		1,000,000	4,000,000
Intermodal Park	4,100,000	-		2,334,328		2,151,551	13,569,398
NDSD Park Development	1,467,500	-		-		-	-
TOTAL:	\$ 10,413,500	\$ 750,000		\$ 3,584,328		\$ 3,401,551	\$ 18,669,398

Revenue Sources:							
Operating Revenues	\$ 8,413,500	\$ 750,000		\$ 1,250,000		\$ 1,250,000	\$ 5,000,000
Fund Balance/Reserves				-		-	-
Bonded / Note Indebtedness	2,000,000			2,334,328		2,151,551	13,569,398
Grants / Donations / Other	-	-		-		-	-
TOTAL:	\$ 10,413,500	\$ 750,000		\$ 3,584,328		\$ 3,401,551	\$ 18,669,398

Department / Agency	Year 6 through 10				10 YEAR TOTAL
	FY 2014-15		FY 2016-17	FY 2018-19	
Reserve for E.D. Projects	\$ 250,000		\$ 250,000	\$ 250,000	\$ 2,260,000
PACE-Reserve	1,000,000		1,000,000	1,000,000	8,000,000
Intermodal Park	2,637,665		2,083,398	2,205,987	18,038,526
NDSD Park Development	250,000		250,000	250,000	1,250,000
Workforce Center	480,290		901,400	-	7,456,301
TOTAL:	\$ 4,617,955		\$ 4,484,798	\$ 3,705,987	\$ 44,970,826

Revenue Sources:							
Operating Revenues	1,750,000	1,500,000	1,500,000	1,500,000	1,500,000	7,750,000	12,750,000
Fund Balance/Reserves	-	-	-	-	-	-	-
Bonded / Note Indebtedness	2,867,955	3,271,057	2,984,798	7,321,431	2,205,987	18,661,228	32,220,826
Grants / Donations / Other	-	-	-	-	-	-	-
TOTAL:	\$ 4,617,955	\$ 4,771,057	\$ 4,484,798	\$ 8,821,431	\$ 3,705,987	\$ 26,401,228	\$ 44,970,826

Reserve for Economic Development (E.D.) Projects

Accumulation of funds for potential economic development incentive projects.

Intermodal Park

Previously referred to as Rt. 460 Distribution Park

NDSD Park Development

Accumulation of funds for an office park in the northern development district.

Workforce Center

Funding provides for a multi-use facility with class rooms, logistic distribution center and light manufacturing functionality.

**ISLE OF WIGHT COUNTY
FY 2010-14 CAPITAL IMPROVEMENT PLAN (CIP)
Adopted by Board of Supervisors**

Fire & Rescue

Department / Agency	Capital Budget FY 2008-09	Year 1 through 5					TOTAL FY 2009-14
			FY 2010-11		FY 2012-13		
County Wide							1,300,000
SCBA Replacement							-
Carrollton Fire:							-
Engine Truck-replace	420,000						-
Brush Truck - Replace			100,000				100,000
Carrsville Fire:							-
Engine Truck-replace							450,000
First Response Vehicle							100,000
Tanker -replace					450,000		450,000
Rushmore Fire:							-
Building Addition	550,000						-
Engine Replacement							460,000
Command Vehicle							85,000
Water Tanks							50,000
Smithfield Fire:							-
Rescue 51-replace							600,000
Engine Truck-replace							500,000
Brush Truck Replace							100,000
Windsor Fire:							-
Equipment - miscellaneous			500,000				500,000
Isle of Wight Rescue:							-
Ambulance-replace	110,000						-
Second Zone Vehicle							36,000
Medic Replacement			180,000				180,000
Medic Replace Incr							140,000
Windsor Rescue:							-
Monitor/Defib - replace					150,000		150,000
Equipment - cart							25,000
Ambulance-replace	-		120,000		-		270,000
TOTAL:	\$ 1,080,000		\$ 900,000		\$ 600,000		\$ 5,285,000

Revenue Sources:							
Operating Revenues	\$ -		\$ 100,000		\$ 150,000		\$ 810,000
Fund Balance/Reserves	1,080,000		-		-		-
Bonded / Note indebtedness			800,000		450,000		4,475,000
Grants / Donations / Other	-		-		-		-
TOTAL:	\$ 1,080,000		\$ 900,000		\$ 600,000		\$ 5,285,000

**ISLE OF WIGHT COUNTY
FY 2010-14 CAPITAL IMPROVEMENT PLAN (CIP)
Adopted by Board of Supervisors**

Fire & Rescue

Department / Agency	Year 6 through 10						10 Year CIP TOTAL
	FY 2014-15		FY 2016-17		FY 2018-19		
County Wide							
SCBA Replacement							1,100,000
Carrollton Fire:							
Brush Truck - Replace							180,000
Quint - replace			1,400,000				1,400,000
Carrsville Fire:							
Engine Truck-replace							480,000
First Response Vehicle							100,000
Tanker -replace							450,000
Rushmere Fire:							
Engine Replacement							950,000
Command Vehicle							85,000
Water Tanks							50,000
Smithfield Fire:							
Rescue 51-replace							808,000
Engine Truck-replace							1,180,000
Brush Truck Replace							100,000
Engine Rehab							125,000
Ladder Truck Replace							1,400,000
Windsor Fire:							
Equipment - miscellaneous							500,000
Tanker Replace			500,000				500,000
Isle of Wight Rescue:							
Second Zone Vehicle							88,000
Medic Replace	200,000		200,000				680,000
Medic Replace Incr							140,000
Windsor Rescue:							
Monitor/Defib - replace							150,000
New Zone Car							50,000
Equipment - cart							25,000
Ambulance-replace							420,000
TOTAL:	\$ 200,000		\$ 2,100,000		\$ -		\$ 10,410,000

Revenue Sources:							
Operating Revenues	\$ 200,000		\$ 400,000		\$ -		\$ 1,210,000
Fund Balance/Reserves	-		-		-		-
Bonded / Note Indebtedness			1,700,000				9,200,000
Grants / Donations / Other	-		-		-		-
TOTAL:	\$ 200,000	\$ 275,000	\$ 2,100,000	\$ 2,050,000	\$ -	\$ 5,125,000	\$ 10,410,000

Above amounts represents 100% paid by County and \$0 contribution from associations.
County and/or associations will apply for equipment grants each year.

ISLE OF WIGHT COUNTY
FY 2010-14 CAPITAL IMPROVEMENT PLAN (CIP)
Adopted by Board of Supervisors

Parks & Recreation

Department / Agency	Prior Years Funding	Capital Budget FY 2008-09	Year 1 through 5					TOTAL FY 2010-14
				FY 2010-11		FY 2012-13		
Hardy District Park:								
Development	\$ 445,000							\$ -
Nike Park:								375,000
Softball Field w/ Lights				400,000				6,400,000
Recreation Center								85,000
Nike Park Restroom (Now)						80,000		80,000
Nike Park Picnic Shelters								-
Fort Huger:	\$ 860,700			20,000				20,000
Shot Furnace						40,000		40,000
Shell House								-
Heritage Park:								95,000
Restroom								225,000
Concessions Building				325,000				410,000
Picnic Shelter/Playground								-
Fairgrounds	2,700,000							-
Tyler's Beach								300,000
Bulkhead Replacement						300,000		1,800,000
County Trails Development	100,000			450,000		450,000		-
Old Jail Renovation (Interior)	70,000							-
Fort Boykins	674,115							40,000
Reel Mower	-							-
TOTAL:	\$ 4,849,815	\$ -		\$ 1,195,000		\$ 870,000		\$ 6,800,000

Revenue Sources:								
Operating Revenues	\$ 2,289,115			\$ 20,000		\$ 90,000		\$ 230,000
Fund Balance/Reserves				-		-		-
Bonded / Note indebtedness	2,700,000			815,000		420,000		6,190,000
Grants / Donations / Other	-			360,000		360,000		1,440,000
TOTAL:	\$ 4,989,115	\$ -		\$ 1,195,000		\$ 870,000		\$ 6,800,000

County Trails Development:

Bike & Pedestrian Master Plan provided a cost estimate of \$4.5 million over 5 years. Funding source is grants with a 20% match.

**ISLE OF WIGHT COUNTY
FY 2010-14 CAPITAL IMPROVEMENT PLAN (CIP)
Adopted by Board of Supervisors**

Parks & Recreation

Department / Agency	Year 6 through 10						10 Year CIP TOTAL
	FY 2014-15		FY 2016-17		FY 2018-19		
Hardy District Park:							
Development	\$ 250,000		\$ -		\$ -		\$ 250,000
Recreation Center			3,795,000				4,125,000
Playground					250,000		250,000
Nike Park:							
Softball Field w/ Lights							375,000
Recreation Center							8,400,000
Basketball court							60,000
Nike Park Restroom (New)							85,000
Nike Park Picnic Shelters							80,000
Nature Center					500,000		500,000
Zuni Park:							
Development	150,000						150,000
Fort Huger:							
Shot Furnace							20,000
Shell House							40,000
Magazine	60,000						60,000
Heritage Park:							
Restroom							85,000
Concessions Building							325,000
Picnic Shelter/Playground							410,000
Mobile Stage	450,000						450,000
Commercial Building	480,000						480,000
Tyler's Beach							
Bulkhead Replacement							300,000
Restroom/Beach Develop	120,000						120,000
Camptown Park							
Orelia J. Rainey Bldg	2,000,000						2,000,000
County Trails Development	450,000		450,000		450,000		4,050,000
Fort Boykins	125,000						185,000
Reel Mower							40,000
TOTAL:	\$ 4,085,000		\$ 4,245,000		\$ 1,200,000		\$ 20,770,000

Revenue Sources:							
Operating Revenues	\$ 615,000		\$ 340,000		\$ 340,000		\$ 2,105,000
Fund Balance/Reserves							
Bonded / Note Indebtedness	3,110,000		3,545,000		500,000		16,425,000
Grants / Donations / Other	360,000		360,000		360,000		3,240,000
TOTAL:	\$ 4,085,000		\$ 4,245,000		\$ 1,200,000		\$ 20,770,000

ISLE OF WIGHT COUNTY
FY 2010-14 CAPITAL IMPROVEMENT PLAN (CIP)
Adopted by Board of Supervisors

Public Schools

Department / Agency	Capital Budget FY 2008-09	Year 1 through 5				TOTAL FY 2010-14
			FY 2010-11		FY 2012-13	
Hardy Elementary:						
Replace Windows					924,742	924,742
Smithfield High School:						
Land Acquisition						500,000
Windsor Middle School:						
Replace School Facility						663,138
TOTAL:	\$ -		\$ -		\$ 924,742	\$ 2,277,877

Revenue Sources:

Operating Revenues	\$ -		\$ -		\$ -	\$ -
Fund Balance/Reserves	-		-		-	-
Bonded / Note Indebtedness	-		-		924,742	2,277,877
Grants / Donations / Other	-		-		-	-
TOTAL:	\$ -		\$ -		\$ 924,742	\$ 2,277,877

Department / Agency	Year 6 through 10				10 Year CIP TOTAL
	FY 2014-15		FY 2016-17	FY 2018-19	
Carrollton Elementary:					
Replace Roof	1,058,845				1,058,845
Carrsville Elementary:					
Replace Gymnasium	15,000				1,823,550
Hardy Elementary:					
Replace Windows					924,742
Westside Elementary:					
Replace Windows			1,017,412		1,017,412
Smithfield High School:					
Land Acquisition					500,000
Campus Renovation/Addition			40,221,038		40,221,038
Windsor Middle School:					
Replace School Facility	19,613,927				20,467,052
TOTAL:	\$ 20,687,772		\$ 41,238,450	\$ -	\$ 66,012,849

Revenue Sources:

Operating Revenues	\$ -		\$ -		\$ -	\$ -
Fund Balance/Reserves	-		-		-	-
Bonded / Note Indebtedness	20,687,772		41,238,450		-	66,012,849
Grants / Donations / Other	-		-		-	-
TOTAL:	\$ 20,687,772		\$ 41,238,450	\$ -		\$ 66,012,849

Comments / Notes:

Central Bus Garage Expansion

Subcommittee suggested that the school district explore opportunities to share services for transportation maintenance with adjoining school districts or other county agencies. Exploration and analysis need to be conducted before subcommittee would recommend expansion of garage - \$650,000

Carrsville Elementary School - Gymnasium

Subcommittee considered gym replacements to be a low priority and that funding be deferred from FY 2016 - \$1,823,550

Windsor High School - Gymnasium

Subcommittee considered gym replacements to be a low priority and that funding be deferred from FY 2018 - \$6,040,000

4/3/2009

**ISLE OF WIGHT COUNTY
FY 2010-14 CAPITAL IMPROVEMENT PLAN (CIP)
Adopted by Board of Supervisors
Public Schools**

Comments / Notes:

Administration Building - New

Per the County's master plan for space needs, a school administration building will be constructed and located at the County Courthouse Complex. This project has been deferred to FY 2020 - \$5,275,000

New Elementary School - Northern

Per the demographic study conducted in 2007, a new elementary school will be needed in the northern area of the county due to projected population; however, the subcommittee recommended deferring this project to FY 2020 - \$20,375,000

School Building Dates:

Carrollton Elementary	1993
Carrsville Elementary	1996 one wing dates to 1970s, gym dates to 1930s
Hardy Elementary	1960 with a 1982 addition
Windsor Elementary	1998
Westside Elementary	1954 numerous additions and modifications
Windsor Middle School	1954
Smithfield Middle School	2005
Windsor High School	1994
Smithfield High School	1980 auditorium addition in 1995

ISLE OF WIGHT COUNTY
FY 2010-14 CAPITAL IMPROVEMENT PLAN (CIP)
Adopted by Board of Supervisors

Public Utilities

Department / Agency	Capital Budget FY 2008-09	Year 1 through 5				TOTAL FY 2010-14
			FY 2010-11		FY 2012-13	
Carrisbrooke Water Syst.-upgrade	\$ 350,000					-
Windsor Blvd Water Ext.	-		315,000			2,020,000
Regional Consent Order (SSO)	150,000					100,000
Sewer Station Vac Truck			300,000			300,000
Sewer Force Main / CSX	400,000					-
RI 58 Water/Sewer Extension	3,000,000					-
Obrey Upgrades			30,000			330,000
Bethel Heights Upgrades						250,000
Zuni Pump Station Replacement	-		150,000		-	600,000
Rt. 10 / Beechwood Lane Upgrade			30,000			230,000
Harvest Drive Waterline Replacement			300,000			300,000
RI 460 Storage/Pump Station	-		250,000		3,000,000	3,650,000
Western Tidewater Water Authority:						
Future Water Source	2,555,295		2,865,631		4,189,726	17,964,330
Western Branch Pump Station			25,000		250,000	425,000
Western Branch Pipeline			187,500		1,760,000	3,005,000
Well Mitigation	-		-		-	550,000
TOTAL:	\$ 6,465,295		\$ 4,453,131		\$ 9,199,726	\$ 29,724,330

Revenue Sources:						
Operating Revenues	\$ -		\$ -		\$ -	\$ -
Fund Balance/Reserves	-		-		-	-
Bonded / Note Indebtedness	6,465,295		4,453,131		9,199,726	29,724,330
Grants / Donations / Other	-		-		-	-
TOTAL:	\$ 6,465,295		\$ 4,453,131		\$ 9,199,726	\$ 29,724,330

Comments / Notes:

Western Tidewater Water Authority

Amounts requested represent Isle of Wight's share of costs incurred by the Western Tidewater Water Authority on behalf of IOW.

ISLE OF WIGHT COUNTY
FY 2010-14 CAPITAL IMPROVEMENT PLAN (CIP)
Adopted by Board of Supervisors

Public Utilities

Department / Agency	Year 6 through 10						10 Year CIP TOTAL
	FY 2014-15		FY 2016-17		FY 2018-19		
Windsor Blvd Water Ext.							2,020,000
Regional Consent Order (SSO)							100,000
Sewer Station Vac Truck							300,000
Obrey Upgrades							330,000
Bethel Heights Upgrades							250,000
Zuni Pump Station Replacement	-						600,000
Rt. 10 / Beechwood Lane Upgrade							230,000
Harvest Drive Waterline Replacement							300,000
Windsor District Sewer Needs	1,000,000		1,000,000		1,000,000		5,000,000
Windsor District Water Needs	1,000,000		1,000,000		1,000,000		5,000,000
Carrsville District Sewer Needs	1,000,000		1,000,000		1,000,000		5,000,000
Carrsville District Water Needs	1,000,000		1,000,000		1,000,000		5,000,000
Newport District Sewer Needs	1,000,000		1,000,000		1,000,000		5,000,000
Newport District Water Needs	1,000,000		1,000,000		1,000,000		5,000,000
Waterline Trencher	40,000						40,000
Courthouse Water Upgrades	50,000						50,000
Smithfield Heights Water Upgrades	102,300						1,125,300
Days Point Water Upgrades			996,000				1,006,000
Tormentors Creek Water Upgrades			123,400				1,587,400
Rushmere Water Upgrades	-		-		-		38,900
Water Tower Maintenance	100,000		100,000		100,000		300,000
Rt 460 Storage/Pump Station	-		-		-		3,850,000
Western Tidewater Water Authority:							
Future Water Source	5,408,116		5,528,130		5,982,860		48,141,781
Western Branch Pump Station							425,000
Western Branch Pipeline							2,006,000
Well Mitigation	-		-		-		550,000
TOTAL:	\$ 11,700,416		\$ 12,747,530		\$ 12,082,860		\$ 92,406,981

Revenue Sources:

Operating Revenues	\$ -		\$ -		\$ -		\$ -
Fund Balance/Reserves	-		-		-		-
Bonded / Note Indebtedness	11,700,416		12,747,530		12,082,860		92,406,981
Grants / Donations / Other	-		-		-		-
TOTAL:	\$ 11,700,416		\$ 12,747,530		\$ 12,082,860		\$ 92,406,981

ISLE OF WIGHT COUNTY
FY 2010-14 CAPITAL IMPROVEMENT PLAN (CIP)
Adopted by Board of Supervisors
General Services / Public Works

Department / Agency	Prior Years Funding	Capital Budget FY 2008-09	Year 1 through 5				TOTAL FY 2010-14
				FY 2010-11		FY 2012-13	
Refuse:							
Refuse Truck-replacement	\$ -	\$ 130,000		\$ -		\$ -	\$ -
Dump Truck-replacement							90,000
Refuse Truck-replacement				135,000			135,000
Carrsville Compactor-replacement							35,000
Refuse Truck - fleet addition							130,000
Refuse Containers	30,000	40,000		45,000		50,000	230,000
Roof Replacement:							-
Windsor VRS - Roof Replace		50,000					-
Building & Grounds:							-
Old Jail Bldg Restoration	192,555						-
Camp Washington Cleanup	100,000						-
Bobcat-replacement				40,000			40,000
Tractor & Bushhog Mower							50,000
TOTAL:	\$ 322,555	\$ 220,000		\$ 220,000		\$ 50,000	\$ 710,000

Revenue Sources:							
Operating Revenues	\$ 322,555	\$ -		\$ 40,000		\$ 50,000	\$ 215,000
Fund Balance/Reserves		220,000					-
Bonded / Note Indebtedness				180,000			495,000
Grants / Donations / Other							-
TOTAL:	\$ 322,555	\$ 220,000		\$ 220,000		\$ 50,000	\$ 710,000

Department / Agency	Year 6 through 10				10 Year CIP TOTAL
	FY 2014-15		FY 2016-17	FY 2018-19	
Refuse:					
Dump Truck-replacement					90,000
Refuse Truck-replacement					135,000
Carrsville Compactor-replacement					35,000
Refuse Truck - fleet addition					130,000
Refuse Truck - replacement	140,000				140,000
Carroll Bridge Compactor-replacement	40,000				40,000
Refuse Containers				60,000	405,000
Building & Grounds:					-
Bobcat-replacement					40,000
Tractor & Bushhog Mower					50,000
TOTAL:	\$ 180,000		\$ -	\$ 60,000	\$ 1,065,000

Revenue Sources:						
Operating Revenues	\$ 180,000		\$ -		\$ 60,000	\$ 570,000
Fund Balance/Reserves	-					-
Bonded / Note Indebtedness						495,000
Grants / Donations / Other						-
TOTAL:	\$ 180,000		\$ -		\$ 60,000	\$ 1,065,000

**ISLE OF WIGHT COUNTY
FY 2010-14 CAPITAL IMPROVEMENT PLAN (CIP)
Adopted by Board of Supervisors**

Smithfield YMCA

Department / Agency	Prior Years Funding	Capital Budget FY 2008-09	Year 1 through 5					TOTAL FY 2010-14
				FY 2010-11	FY 2011-12	FY 2012-13		
Swimming Pool Expansion 10 Year Contribution	\$ 150,000	\$ 25,000		\$ 25,000		\$ -		\$ 75,000
TOTAL:	\$ 150,000	\$ 25,000		\$ 25,000		\$ -		\$ 75,000

Revenue Sources:								
Operating Revenues	\$ 150,000	\$ 25,000		\$ 25,000		\$ -		\$ 75,000
Fund Balance/Reserves		-						-
Bonded / Note Indebtedness								-
Grants / Donations / Other	-	-		-		-		-
TOTAL:	\$ 150,000	\$ 25,000		\$ 25,000		\$ -		\$ 75,000

Above represents a 10 year commitment by the Board of Supervisors for the period FY 2002 to FY 2011.

ISLE OF WIGHT COUNTY
FY 2010-14 CAPITAL IMPROVEMENT PLAN (CIP)
Adopted by Board of Supervisors

Community Development

Department / Agency	Prior Years Funding	Capital Budget FY 2008-09	Year 1 through 5				TOTAL FY 2010-14
				FY 2010-11		FY 2012-13	
CDBG Programs Reserve	\$ 100,000	\$ -		\$ 50,000		\$ 50,000	\$ 200,000
Pinewood Heights Relocation	250,000	250,000		250,000			250,000
Rt. 17 Revitalization	100,000	-		125,000		125,000	500,000
Rt. 58 Revitalization	100,000	-		125,000		125,000	500,000
Land Preservation Reserve	1,475,000	-		500,000		500,000	2,000,000
TOTAL:	\$ 2,025,000	\$ 250,000		\$ 1,050,000		\$ 800,000	\$ 3,450,000

Revenue Sources:

Operating Revenues				\$ 1,050,000		\$ 800,000	\$ 3,450,000
Fund Balance/Reserves				-			-
Bonded / Note Indebtedness				-			-
Grants / Donations / Other	-	-		-		-	-
TOTAL:	\$ -	\$ -		\$ 1,050,000		\$ 800,000	\$ 3,450,000

Department / Agency	Year 6 through 10 Horizon				10 Year CIP TOTAL
	FY 2014-15		FY 2016-17	FY 2018-19	
CDBG Programs Reserve	\$ 50,000		\$ 50,000	\$ 50,000	\$ 450,000
Pinewood Heights Relocation	-		-	-	250,000
Rt. 17 Revitalization	-		-	-	500,000
Rt. 58 Revitalization	-		-	-	500,000
Land Preservation Reserve	500,000		500,000	500,000	4,500,000
TOTAL:	\$ 550,000		\$ 550,000	\$ 550,000	\$ 6,200,000

Revenue Sources:							
Operating Revenues	\$ 550,000		\$ 550,000		\$ 550,000		\$ 6,200,000
Fund Balance/Reserves	-		-		-		-
Bonded / Note Indebtedness	-		-		-		-
Grants / Donations / Other	-		-		-		-
TOTAL:	\$ 550,000		\$ 550,000		\$ 550,000		\$ 6,200,000

Comments / Notes

Pinewood Heights Relocation

Relocation assistance for Pinewood Heights in accordance with CDBG grant applied for by Town of Smithfield (Phase I) and MOU with County.

Land Preservation Reserve

Reserve established to be used for the purchase of identified properties in the County for recreational purposes OR preservation of green space. This also may include property close to waterways for public access or beautification, trails, greenways, etc. This is strictly a reserve and any purchases of property would have to be approved and appropriated from this reserve by the Board of Supervisors.

ISLE OF WIGHT COUNTY
FY 2010-14 CAPITAL IMPROVEMENT PLAN (CIP)
Adopted by Board of Supervisors

Registrar / Electoral Board

Department / Agency	Capital Budget FY 2008-09	Year 1 through 5					TOTAL FY 2010-14
			FY 2010-11		FY 2012-13		
Replace Voting Machines (15)	\$ -				\$ -		\$ 125,000
Electronic Poll Book Systems (45)							15,000
Lockable Portable Cages	-		25,000		-		25,000
TOTAL:	\$ -		\$ 25,000		\$ -		\$ 165,000

Revenue Sources:							
Operating Revenues	\$ -		\$ 25,000		\$ -		\$ 165,000
Fund Balance/Reserves							-
Bonded / Note Indebtedness							-
Grants / Donations / Other	-		-		-		-
TOTAL:	\$ -		\$ 25,000		\$ -		\$ 165,000

Department / Agency	Year 6 through 10					10 Year CIP TOTAL
	FY 2014-15		FY 2016-17		FY 2018-19	
Replace Voting Machines	\$ -		\$ -		\$ -	\$ 125,000
Electronic Poll Book Systems (45)						15,000
Lockable Portable Cages	-		-		-	25,000
TOTAL:	\$ -		\$ -		\$ -	\$ 165,000

Revenue Sources:							
Operating Revenues	\$ -		\$ -		\$ -		\$ 165,000
Fund Balance/Reserves							-
Bonded / Note Indebtedness							-
Grants / Donations / Other	-		-		-		-
TOTAL:	\$ -		\$ -		\$ -		\$ 165,000

**ISLE OF WIGHT COUNTY
FY 2010-14 CAPITAL IMPROVEMENT PLAN (CIP)
Adopted by Board of Supervisors**

Blackwater Regional Library

Department / Agency	Capital Budget FY 2008-09	Year 1 through 5					TOTAL FY 2010-14
			FY 2010-11		FY 2012-13		
Carrollton Library	\$ -		\$ -		\$ -		\$ -
Windsor Library							-
Smithfield Library	-		-		-		-
TOTAL:	\$ -		\$ -		\$ -		\$ -

Revenue Sources:							
Operating Revenues	\$ -		\$ -		\$ -		\$ -
Fund Balance/Reserves	-						-
Bonded / Note Indebtedness							-
Grants / Donations / Other	-		-		-		-
TOTAL:	\$ -		\$ -		\$ -		\$ -

Department / Agency	Year 6 through 10					10 Year CIP TOTAL
	FY 2014-15		FY 2016-17		FY 2018-19	
Carrollton Library	\$ 410,400		\$ -		\$ -	\$ 5,130,000
Windsor Library	-		110,410			1,378,750
Smithfield Library	-		-		-	-
TOTAL:	\$ 410,400		\$ 110,410		\$ -	\$ 6,508,750

Revenue Sources:							
Operating Revenues	-						-
Fund Balance/Reserves	-						-
Bonded / Note Indebtedness	410,400		110,410		-		5,508,750
Grants / Donations / Other	-		-		-		-
TOTAL:	\$ 410,400		\$ 110,410		\$ -		\$ 5,508,750

Comments / Notes

Requests are based on Blackwater Regional Library Feasibility Study of Library Space and Facility Needs, dated September 2007

Carrollton Library

Amounts do not include land acquisition costs.

Windsor Library

Amounts do not include land acquisition costs.

Smithfield Library

CIP subcommittee moved request to FY 2022. Total request was \$5,130,000.

**ISLE OF WIGHT COUNTY
FY 2010-14 CAPITAL IMPROVEMENT PLAN (CIP)
Adopted by Board of Supervisors**

Engineering Division

Department / Agency	Prior Years Funding	Capital Budget FY 2008-09	Year 1 through 5				TOTAL FY 2010-14
				FY 2010-11		FY 2012-13	
Reserve for E&S Control	\$ 25,000	\$ 25,000		\$ 25,000		\$ 25,000	\$ 125,000
TOTAL:	\$ 25,000	\$ 25,000		\$ 25,000		\$ 25,000	\$ 125,000

Revenue Sources:							
Operating Revenues	\$ 25,000	\$ 25,000		\$ 25,000		\$ 25,000	\$ 125,000
Fund Balance/Reserves							
Bonded / Note Indebtedness							
Grants / Donations / Other							
TOTAL:	\$ 25,000	\$ 25,000		\$ 25,000		\$ 25,000	\$ 125,000

Department / Agency	Year 6 through 10				10 Year CIP TOTAL
	FY 2014-15		FY 2016-17	FY 2018-19	
Reserve for E&S Control	\$ 50,000		\$ 50,000	\$ 50,000	\$ 375,000
TOTAL:	\$ 50,000		\$ 50,000	\$ 50,000	\$ 375,000

Revenue Sources:					
Operating Revenues	\$ 50,000		\$ 50,000	\$ 50,000	\$ 375,000
Fund Balance/Reserves					
Bonded / Note Indebtedness					
Grants / Donations / Other					
TOTAL:	\$ 50,000		\$ 50,000	\$ 50,000	\$ 375,000

**ISLE OF WIGHT COUNTY
FY 2010-14 CAPITAL IMPROVEMENT PLAN (CIP)
Adopted by Board of Supervisors**

Red Cross

Department / Agency	Capital Budget FY 2008-09	Year 1 through 5					TOTAL FY 2010-14
			FY 2010-11		FY 2012-13		
Building Campaign	\$ 25,000		\$ 50,000		\$ 50,000		\$ 225,000
TOTAL:	\$ 25,000		\$ 50,000		\$ 50,000		\$ 225,000

Revenue Sources:							
Operating Revenues	\$ 25,000		\$ 50,000		\$ 50,000		\$ 225,000
Fund Balance/Reserves	-		-		-		-
Bonded / Note Indebtedness	-		-		-		-
Grants / Donations / Other	-		-		-		-
TOTAL:	\$ 25,000		\$ 50,000		\$ 50,000		\$ 225,000

Department / Agency	Year 6 through 10					10 Year CIP TOTAL
	2013-14'	2014-15'	2015-16'	2016-17'	TOTAL FY 14-18'	
Building Campaign	\$ -		\$ -		\$ -	\$ 225,000
TOTAL:	\$ -		\$ -		\$ -	\$ 225,000

Revenue Sources:							
Operating Revenues	\$ -		\$ -		\$ -		\$ 225,000
Fund Balance/Reserves	-		-		-		-
Bonded / Note Indebtedness	-		-		-		-
Grants / Donations / Other	-		-		-		-
TOTAL:	\$ -		\$ -		\$ -		\$ 225,000

**ISLE OF WIGHT COUNTY
FY 2010-14 CAPITAL IMPROVEMENT PLAN (CIP)
Adopted by Board of Supervisors**

Contingency

Department / Agency	Capital Budget FY 2008-09	Year 1 through 5					TOTAL FY 2010-14
			FY 2010-11		FY 2012-13		
Contingency	\$ 100,000		\$ 100,000		\$ 100,000		\$ 500,000
TOTAL:	\$ 100,000		\$ 100,000		\$ 100,000		\$ 500,000

Revenue Sources:							
Operating Revenues	\$ 100,000		\$ 100,000		\$ 100,000		\$ 500,000
Fund Balance/Reserves							-
Bonded / Note Indebtedness							-
Grants / Donations / Other							-
TOTAL:	\$ 100,000		\$ 100,000		\$ 100,000		\$ 500,000

Department / Agency	Year 6 through 10					10 Year CIP TOTAL
	FY 2014-15		FY 2015-17		FY 2018-19	
Contingency	\$ 100,000		\$ 100,000		\$ 100,000	\$ 1,000,000
TOTAL:	\$ 100,000		\$ 100,000		\$ 100,000	\$ 1,000,000

Revenue Sources:							
Operating Revenues	\$ 100,000		\$ 100,000		\$ 100,000		\$ 1,000,000
Fund Balance/Reserves							-
Bonded / Note Indebtedness							-
Grants / Donations / Other							-
TOTAL:	\$ 100,000		\$ 100,000		\$ 100,000		\$ 1,000,000

**ISLE OF WIGHT COUNTY
FY 2009-10 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 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget	FY 2009 Expected	FY 2010 Requested	FY 2010 Adopted	% Change	% Total
Charges for Services Org #: 2200006										
418020 Gift Shop Sales	\$ 15,410	\$ 5,151	\$ 17,500	\$ 3,334	\$ 10,000	\$ 5,000	\$ 7,500	\$ 7,500	-25%	74%
Miscellaneous Org #: 2200008										
418050 Miscellaneous	38	1,472	-	321	-	2,100	2,600	2,600	N/A	0%
Non-Revenue Receipts Org #: 2200010										
497110 Transfer from General Fund				18,680		-	-	-	N/A	0%
TOTAL	\$ 15,448	\$ 6,623	\$ 17,500	\$ 22,335	10,000	\$ 7,100	\$ 10,100	\$ 10,100	1%	100%

Expenditure Summary:	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget	FY 2009 Expected	FY 2010 Requested	FY 2010 Adopted	% Change	% Total
Org #: 2272000										
558050 Operating Expense	\$ 1,129	\$ 11,622	\$ 17,500	\$ 17,385	\$ 10,000	\$ 38,842	\$ 10,100	\$ 10,100	1%	100%
TOTAL	\$ 1,129	\$ 11,622	\$ 17,500	\$ 17,395	\$ 10,000	\$ 38,842	\$ 10,100	\$ 10,100	1%	100%

Fund Balance:	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget	FY 2009 Expected	FY 2010 Requested	FY 2010 Adopted
Beginning Fund Balance:	\$ 75,801	\$ 89,921	\$ 89,921	\$ 84,922	\$ 89,862	\$ 89,862	\$ 58,120	\$ 58,120
Net Income / (Loss):	14,320	(4,999)	-	4,940	-	(31,742)	-	-
Ending Fund Balance:	\$ 89,921	\$ 84,922	\$ 89,921	\$ 89,862	\$ 89,862	\$ 58,120	\$ 58,120	\$ 58,120

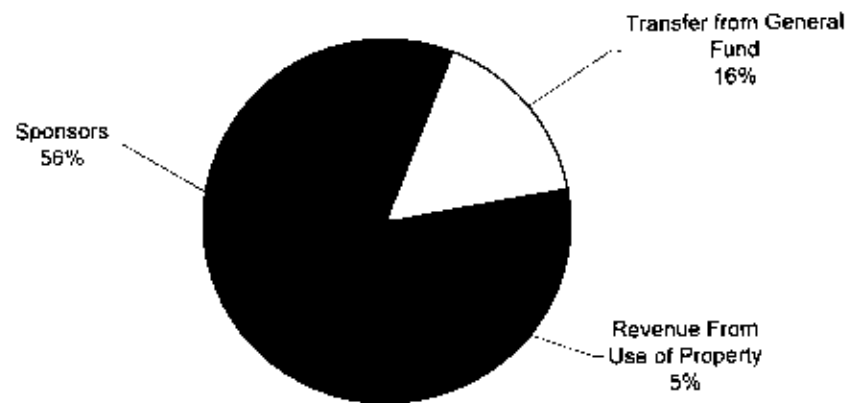
ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET

COUNTY FAIR FUND

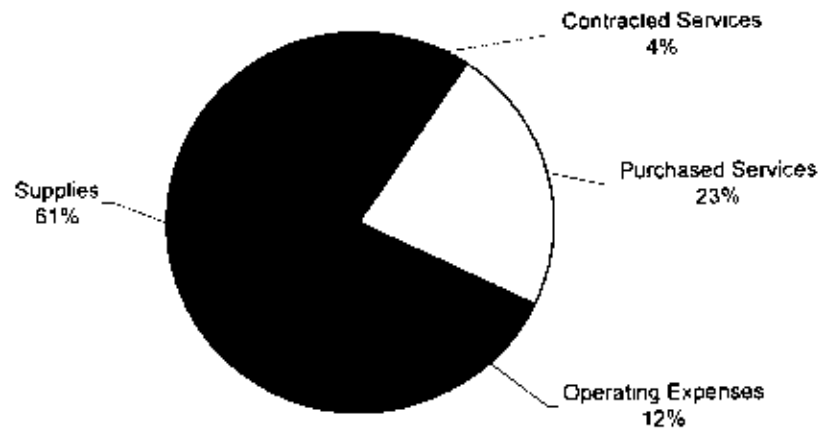
PROGRAM DESCRIPTION

Operated under the direction of the Parks & Recreation Department, the County provides opportunities annually for the community to gather and enjoy entertainment activities, while showcasing the agriculture industry of the County.

County Fair ~ Revenue Sources



County Fair ~ Expenditures



**ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET**

COUNTY FAIR FUND

Revenue Summary:	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Adopted	FY 2009 Expected	FY 2010 Requested	FY 2010 Adopted	% Change	% Total
Revenue from Use Org: 2300003										
415023 Space Rent-Concessions	\$ 8,014	\$ 4,434	\$ 375	\$ -	\$ 3,500	\$ 5,605	\$ 6,800	\$ 6,800	94%	3%
415025 Space Rent-Arts & Crafts	555	1,705	-	-	1,500	2,627	2,700	2,700	80%	1%
415026 Space Rent-Commercial	3,455	6,532	1,000	2,964	8,750	4,949	7,600	7,600	13%	4%
415027 Space Rent-Non-profit	328	105	-	-	250	-	-	-	-100%	0%
415022 Equipment Rental	360	412	-	-	500	-	-	-	-100%	0%
Charges for Services Org: 2300006										
416723 Womanless Pageant	1,733	2,274	2,000	4,054	-	-	-	-	N/A	0%
416724 Fair Cookbook	770	630	170	910	600	575	-	-	N/A	0%
416726 Midway Commissions	2,775	11,802	-	478	17,750	11,091	18,000	18,000	-100%	0%
416727 Competition Fees	5,742	550	1,000	1,145	1,650	1,140	1,500	1,500	1%	8%
416728 Pageant Fees	14,860	7,418	14,000	12,747	18,500	13,096	17,500	17,500	-9%	1%
416732 Sales - Soft Drink	8,835	4,848	-	-	8,500	2,716	2,000	2,000	-5%	9%
416734 Sales - Beer	12,459	12,836	3,500	920	18,500	17,330	20,000	20,000	-89%	1%
416736 Sales - Ice	1,374	954	-	-	-	2,716	-	-	8%	10%
416738 Sales - Admissions	47,187	44,046	12,000	6,029	97,500	67,788	77,500	77,500	N/A	0%
416740 Advance Ticket Commissions	3,561	-	-	-	-	-	-	-	-21%	39%
418742 Ticket Commissions	11,074	-	-	-	750	-	-	-	N/A	0%
Miscellaneous Org#: 2300008										
418040 Donations	8,500	17,117	22,500	-	-	-	-	-	-100%	0%
418060 Miscellaneous	8,520	500	-	6,000	-	-	-	-	N/A	0%
418400 Corporate Sponsors	-	-	-	-	65,650	25,500	35,000	35,000	N/A	0%
418500 Other Sponsors / Donations	-	-	-	-	3,250	-	-	-	-47%	18%
Non Revenue Receipts Org#: 2300010										
497110 Transfer from General Fund	11,000	19,630	14,345	14,345	9,475	34,025	39,500	10,000	-100%	0%
TOTAL	\$ 146,902	\$ 136,691	\$ 70,890	\$ 48,592	\$ 262,525	\$ 189,158	\$ 228,100	\$ 198,600	-21%	100%

Expenditure Summary:	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Adopted	FY 2009 Expected	FY 2010 Requested	FY 2010 Adopted	% Change	% Total
Org #: 23717000										
519000 Compensation	\$ 3,285	\$ 3,093	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	0%
531700 Professional Services	33,911	34,800	7,500	1,550	39,725	33,470	-	-	-100%	0%
536000 Advertising	5,481	5,739	13,150	15,312	21,500	17,687	-	-	-100%	0%
536500 Marketing	-	-	-	-	-	-	15,000	7,500	N/A	4%
551000 Utilities	-	592	1,000	90	1,800	-	-	-	-100%	0%
552100 Postage	60	-	100	-	100	-	100	100	0%	0%
552300 Telephone	-	373	-	-	-	-	-	-	N/A	0%
553000 Event Insurance	-	-	-	-	5,000	-	-	-	-100%	0%
554100 Equipment Rental	20,812	75,941	7,400	7,488	38,000	37,967	42,100	42,100	11%	21%
555010 Travel & Training	3,604	1,567	3,500	3,323	1,000	827	3,000	3,000	200%	2%
556060 Operating Expense	71,829	88,785	20,440	19,989	133,150	160,509	29,100	24,100	-82%	12%
558100 Dues & Subscriptions	185	85	200	148	200	185	200	200	0%	0%
560010 Office Supplies	78	190	100	-	1,000	572	1,000	1,000	0%	1%
567200 Pageant Expense	12,102	12,112	14,000	13,489	17,250	16,669	13,650	13,650	-21%	7%
567202 Entertainment	-	-	-	-	-	-	104,975	89,975	N/A	45%
567203 Concessions	-	-	-	-	-	-	11,975	11,975	N/A	6%
567204 4-H Awards	-	-	-	-	-	-	4,000	2,000	N/A	1%
567205 Sponsorship Books	-	-	-	-	-	-	3,000	3,000	N/A	2%
580100 Equipment / Machinery	-	-	-	-	-	4,650	-	-	N/A	0%
567230 Womanless Pageant	822	1,286	2,000	1,100	-	-	-	-	N/A	0%
TOTAL	\$ 151,579	\$ 174,563	\$ 70,890	\$ 62,496	\$ 262,525	\$ 272,536	\$ 228,100	\$ 198,600	-21%	100%

Fund Balance:	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Adopted	FY 2009 Expected	FY 2010 Requested	FY 2010 Adopted
Beginning Fund Balance:	\$ (34,150)	\$ (38,828)	\$ (38,828)	\$ (77,700)	\$ (90,604)	\$ (90,604)	\$ (173,982)	\$ (173,982)
Net Income / (Loss):	(4,678)	(38,872)	-	(12,904)	-	(83,378)	-	-
Ending Fund Balance:	\$ (38,828)	\$ (77,700)	\$ (38,828)	\$ (90,604)	\$ (90,604)	\$ (173,982)	\$ (173,982)	\$ (173,982)

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 2009-10 GENERAL OPERATING BUDGET**

E911 - EMERGENCY COMMUNICATIONS CENTER

PROGRAM DESCRIPTION

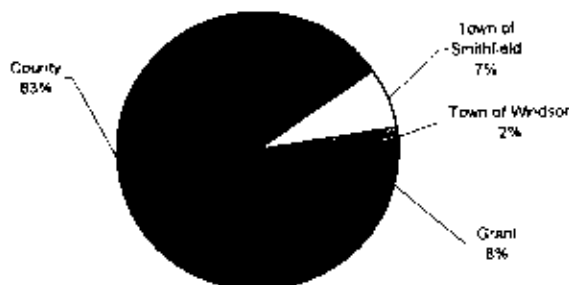
The Isle of Wight County Emergency Communications Center (ECC) is a consolidated Public Safety Answering Point (PSAP) and Dispatch Center supporting all Public Safety Response Agencies that service Isle of Wight County. The Emergency Communications Manager directs the ECC, reporting operationally to the ECC Board of Directors, and administratively to the County Administrator. Funding for the ECC is derived from locally collected E911 wireline revenues, state collected wireless E911 revenues, Compensation Board contribution for five (5) dispatch positions and shared cost contributions from the County and towns of Smithfield and Windsor.

The Emergency Communications Center Board of Directors is comprised of representatives from the Isle of Wight County Sheriff's Office, Smithfield Town Police Department, Isle of Wight County Administration, Smithfield and Windsor Town Management, Isle of Wight County Emergency Operations and Isle of Wight County Fire and Rescue Association. A memorandum of understanding and the bylaws establish and govern the operations and administration of the ECC.

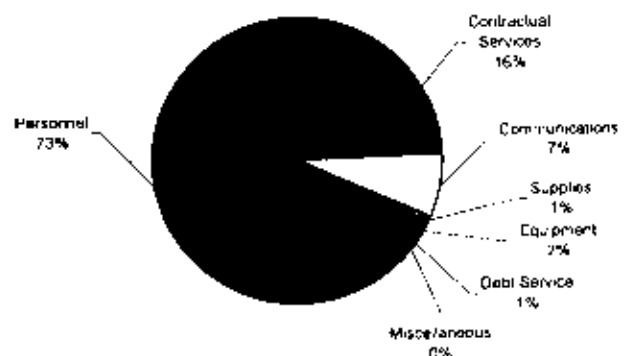
GOALS AND OBJECTIVES

- * No call for aid shall go unanswered. It is the goal of the ECC to answer each incoming 911 call within one minute or less.
- * All calls for assistance shall be handled in a timely manner. It is the goal of the ECC to dispatch each call received to the appropriate agency within one minute of receipt.
- * All citizens shall be treated with the utmost courtesy and respect.
- * All available technology shall be applied to ensure that citizens needing assistance are located as quickly as possible. This shall include those wireless phones, TDD or VOIP phones as well as conventional telephone equipment.
- * It is the objective of the ECC to provide each agency we serve with complete and accurate information and documentation.
- * It is the objective of the ECC to provide each employee with a safe, technologically capable workplace with access to all tools necessary to attain the ECC's stated goals.

E911 Revenue Sources



E911 Expenditures



ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET
E911 - EMERGENCY COMMUNICATIONS CENTER

Revenue Summary:	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Adopted	FY 2009 Expected	FY 2010 Requested	FY 2010 Adopted	% Change	% Total
Other Local Taxes Org # 2400002										
412100 Fees Collected	\$ 531,942	\$ 264,208	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	0%
State Grant Revenue Org: 2401524										
423000 E-911 Wireless Grant	-	53,636	52,977	124,187	120,000	98,741	76,000	76,000	-35%	8%
423000 PSAP Grant	-	-	-	22,128	-	26,271	-	-		
Miscellaneous Org#: 2400008										
418050 Miscellaneous	2,994	-	-	-	-	-	-	-	N/A	0%
Non Revenue Receipts Org # 2400010										
497110 Gen. Fund Transfer In	-	-	525,916	611,582	622,400	577,540	580,000	580,000	-7%	62%
497110 Gen. Fund Transfer In (67%)	28,152	414,463	208,138	47,645	112,003	144,135	196,002	187,415	87%	20%
497998 E911 - Fund Balance	-	-	-	-	-	-	-	-	N/A	0%
Recovered Costs Org#: 2400008										
419010 Town of Smithfield (25%)	10,027	63,207	76,916	36,538	41,791	72,432	73,134	69,930	67%	7%
419010 Town of Windsor (8%)	3,208	19,861	24,613	10,982	13,373	22,475	23,403	22,378	67%	2%
TOTAL	\$ 577,264	\$ 815,575	\$ 886,560	\$ 853,262	\$ 909,567	\$ 941,694	\$ 950,539	\$ 937,723	3%	100%

Expenditure Summary:	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Adopted	FY 2009 Expected	FY 2010 Requested	FY 2010 Adopted	% Change	% Total
Org # 2435000										
511000 A Salaries and Wages	\$ 254,740	\$ 399,118	\$ 408,911	\$ 439,545	\$ 419,721	\$ 416,250	\$ 472,983	\$ 472,983	13%	50%
Position Reclassification	-	-	10,000	-	-	-	-	-	N/A	0%
513000 Part-Time Salaries	13,881	41,356	22,000	18,964	13,000	68,902	15,000	15,000	15%	2%
512000 Overtime Compensation	33,153	17,796	25,000	14,800	13,000	54,517	15,000	15,000	15%	2%
521000 FICA/Medicare	-	34,127	35,089	35,353	32,109	40,264	38,478	38,478	20%	4%
522100 VRS - Retirement	-	41,952	49,675	40,969	51,280	56,352	57,799	57,799	13%	6%
523000 Hospital/Medical Plan	-	57,983	74,548	51,230	68,802	52,574	68,853	68,853	-1%	7%
523100 Dental Insurance	-	3,491	4,412	2,979	4,100	3,057	4,112	4,112	0%	0%
524000 Group Life Insurance	-	4,483	5,183	3,807	3,738	3,784	3,878	3,878	4%	0%
527100 Worker's Compensation	-	532	606	713	750	1,265	750	750	0%	0%
528100 Deferred Comp Plan	-	300	300	1,036	840	1,330	1,507	1,807	81%	0%
519000 Fringe Benefits	75,030	-	-	-	-	-	-	-	N/A	0%
531700 Professional Services (GIS)	2,500	-	2,600	-	2,600	642	1,500	1,500	-42%	0%
533100 B Equipment Repairs & Mtnc	43,540	44,447	50,708	48,285	114,218	75,000	148,648	148,648	30%	16%
552100 Postage	259	17	450	35	450	100	200	200	-56%	0%
552300 Telephone	850	1,288	1,100	2,734	10,000	8,000	5,000	5,000	-50%	1%
554100 C Equipment Rental	12,000	17,797	16,600	19,051	18,800	19,708	18,800	18,800	0%	2%
554200 Property Rental	-	-	-	-	800	660	660	660	10%	0%
555010 Travel & Training	8,237	12,935	12,000	11,814	12,000	3,000	7,895	4,225	-65%	0%
558060 D Operating Expenses	32,374	29,332	78,000	54,618	65,000	45,000	60,680	60,680	-7%	6%
558100 Dues & Subscriptions	1,297	1,111	1,700	1,491	1,800	1,000	1,736	292	-84%	0%
560010 Office Supplies	2,868	2,632	2,800	2,861	2,800	2,000	2,800	2,500	-11%	0%
560080 Motor Fuel, Lube & Repairs	188	182	900	182	900	8	150	150	-83%	0%
560110 Uniforms	499	-	4,400	2,102	4,400	991	6,300	4,400	0%	0%
580100 Equipment	3,518	14,466	14,500	12,321	10,000	4,268	8,000	2,500	-75%	0%
591000 E Principal Expense	77,316	81,708	68,494	58,494	55,724	55,724	9,551	9,551	-83%	1%
592000 E Interest Expense	12,935	8,544	4,580	4,117	1,827	1,827	57	57	-97%	0%
TOTAL	\$ 574,885	\$ 815,575	\$ 886,560	\$ 825,602	\$ 909,567	\$ 915,323	\$ 950,539	\$ 937,723	3%	100%

Capital Projects:	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Adopted	FY 2009 Expected	FY 2010 Requested	FY 2010 Adopted	% Change	% Total
Org # 24941000										
580100 Capital Projects	\$ 2,279	\$ 1,371	\$ -	\$ 101,605	\$ -	\$ 101,771	\$ -	\$ -	N/A	N/A
TOTAL	\$ 2,279	\$ 1,371	\$ -	\$ 101,605	\$ -	\$ 101,771	\$ -	\$ -	N/A	0%
GRAND TOTAL:	\$ 677,264	\$ 816,946	\$ 886,560	\$ 927,207	\$ 909,567	\$ 1,017,094	\$ 950,539	\$ 937,723	3%	100%

Fund Balance:	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Adopted	FY 2009 Expected	FY 2010 Requested	FY 2010 Adopted
Beginning Fund Balance:	\$ 425,981	\$ 425,981	\$ 425,981	\$ 424,610	\$ 350,666	\$ 350,666	\$ 275,165	\$ 275,165
Net Income / (Loss):	-	(1,371)	-	(73,945)	-	(75,500)	-	-
Ending Fund Balance:	\$ 425,981	\$ 424,610	\$ 425,981	\$ 350,665	\$ 350,665	\$ 275,165	\$ 275,165	\$ 275,165

**ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET**

E911 - EMERGENCY COMMUNICATIONS CENTER

Personnel Summary Grade Job Class / Position		FTE	FY 2009 Budget	FTE	FY 2010 Budget
24	Emergency Communications Manager	1.0	\$ 55,884	1.0	\$ 56,823
15	Emergency Communications Supervisor	1.0	40,728	1.0	39,735
10	Dispatcher - Locally Funded	16.0	424,076	16.0	474,688
10	Dispatcher - Funded by Compensation Board	(5.0)	(123,876)	(5.0)	(125,322)
23	IT Assistant Director	0.5	22,929	0.5	27,059
Total		13.5	\$ 419,721	13.5	\$ 472,883

NOTE A: Assumes no increase in salaries

NOTE B: Increase includes maintenance on radio system which was previously covered by grant funds

NOTE C: Includes ATG Inc. operating lease (\$12,000), American Tower Lease (\$6,800)

NOTE D: Verizon trunk line cost combined ANI / ALI and selective routing. CritiCall system for new hire screening.

NOTE E: Verizon Equipment lease

**ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET**

SECTION 8 HOUSING DEPARTMENT

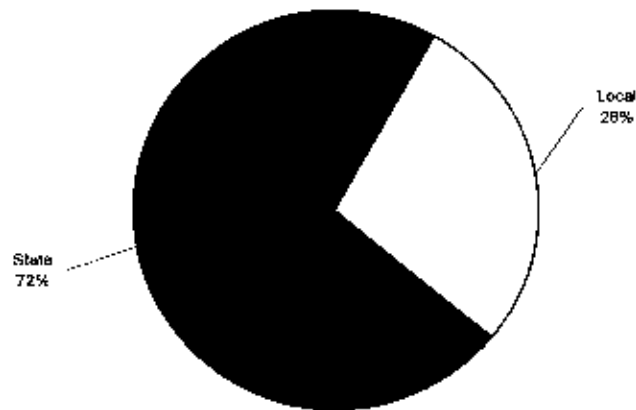
PROGRAM DESCRIPTION

The mission of the Isle of Wight County Section 8 Housing Program is to provide rental assistance (and sometimes utility assistance) to as many eligible families as possible, in accordance with Legislative intent, Federal regulations, and Local objectives. Additionally, the department assists Section 8 families and other residents within or outside the locality with Isle of Wight County's First Time Homebuyers Program by way of classes, counseling and help by directing families with the best possible way of financing their first home that is affordable for that family.

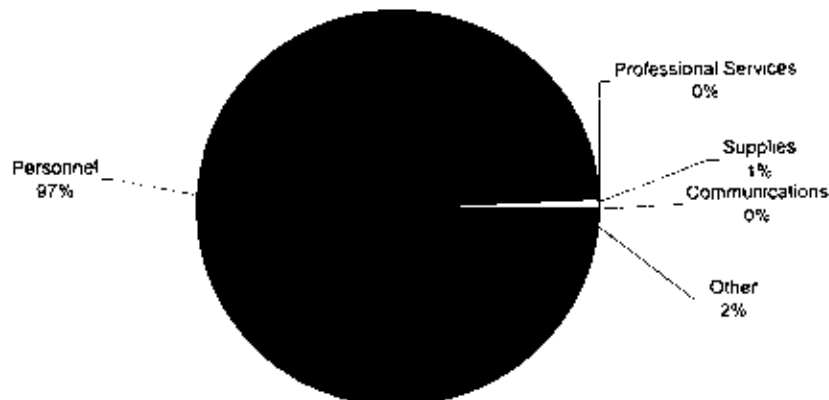
GOALS AND OBJECTIVES

- Maximize State funding available for Section 8 assistance by pursuing all opportunities for program growth.
- Issue Section 8 assistance to as many families as funding will permit. This will also maximize State reimbursement.
- Establish Local policies that encourage client honesty, integrity, education, and work.
- Continue to pursue more vouchers for use within Isle of Wight County and to build up our available housing base for rental use by obtaining more landlords.

Section 8 ~ Revenue Sources



Section 8 ~ Expenditures



**ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET**

SECTION 8 HOUSING DEPARTMENT

Revenue Summary:	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Adopted	FY 2009 Expected	FY 2010 Requested	FY 2010 Adopted	% Change	% Total
Recovered Costs # 2700008										
418080 Section 8 Revenue	\$ 110,903	\$ 141,145	\$ 123,840	\$ 150,267	\$ 156,000	\$ 152,804	\$ 150,000	\$ 150,000	-4%	72%
Non Revenue Receipts Orgs: 2700010										
497110 Transfer from General Fund	14,455	41,959	72,384	42,603	49,570	49,336	61,644	57,734	16%	28%
TOTAL	\$ 125,358	\$ 183,104	\$ 196,224	\$ 192,860	\$ 205,570	\$ 202,140	\$ 211,644	\$ 207,734	1%	100%

Expenditure Summary:	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Adopted	FY 2009 Expected	FY 2010 Requested	FY 2010 Adopted	% Change	% Total
Org # 27536000										
511000 Salaries and Wages	\$ 91,631	\$ 132,832	\$ 148,513	\$ 144,577	\$ 152,028	\$ 152,028	\$ 155,702	\$ 155,702	2%	75%
521000 FICA/Medicare	18,934	9,997	11,381	10,882	11,630	11,630	11,911	11,911	2%	6%
522100 VRS - Retirement	-	12,752	15,619	15,471	18,578	18,578	19,027	19,027	2%	9%
523000 Hospital/Medical Plan	-	3,972	7,944	9,886	10,167	10,167	10,535	10,535	4%	5%
523100 Dental Insurance	-	229	458	593	604	604	632	632	5%	0%
524000 Group Life Insurance	-	1,331	1,628	1,438	1,353	1,353	1,277	1,277	-5%	1%
527100 Worker's Compensation	-	-	-	212	-	-	-	1,090	N/A	1%
527100 Deferred Comp	-	75	-	840	840	840	840	840	0%	0%
528100 Professional Services	11,562	3,050	1,200	900	900	-	-	-	-100%	0%
552100 Postage	-	1,931	650	2,080	2,000	2,000	2,500	2,000	0%	1%
553050 Motor Vehicle Insurance	-	-	1,600	504	520	520	500	520	0%	0%
554100 Equipment Rental	-	-	-	-	-	-	2,920	-	N/A	0%
555010 Travel & Training	947	2,136	8,000	2,345	4,000	2,500	4,000	2,500	-38%	1%
560010 Office Supplies	4,284	2,682	1,350	2,442	1,650	1,650	1,500	1,450	-12%	1%
560060 Motor Fuel, Lube & Repairs	-	26	-	128	800	270	300	250	-69%	0%
580100 Equipment / Machinery	-	862	-	562	500	-	-	-	-100%	0%
580300 Vehicles	-	11,229	-	-	-	-	-	-	N/A	0%
TOTAL	\$ 126,368	\$ 183,104	\$ 196,224	\$ 192,860	\$ 205,670	\$ 202,140	\$ 211,644	\$ 207,734	1%	100%

Personnel Summary		FTE	FY 2009 Budget	FTE	FY 2010 Budget
Grade	Job Class / Position				
20	Section 8 Housing Director	1.0	\$ 53,918	1.0	\$ 54,233
11	FSS/Homeownership Coordinator	1.0	38,194	1.0	38,715
9	Section 8 Coordinator / Inspector	1.0	38,408	1.0	36,516
8	Homeownership Program Assistant	1.0	23,508	1.0	26,238
	Total	4.0	\$ 152,028	4.0	\$ 155,702

**ISLE OF WIGHT COUNTY
FY 2009-10 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 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget	FY 2009 Expected	FY 2010 Requested	FY 2010 Adopted	% Change	% Total
597250 A	State/ Federal/ Other	\$ 143,202	\$ 273,322	\$ 188,583	\$ 370,657	\$ 422,100	\$ 445,540	\$ 422,100	\$ 422,100	0%	63%
597900	Local	215,280	214,615	164,407	249,258	247,900	252,032	247,900	247,900	0%	37%
	TOTAL	\$ 358,482	\$ 487,937	\$ 354,000	\$ 619,895	\$ 670,000	\$ 697,572	\$ 670,000	\$ 670,000	0%	100%

NOTE A: Figures are exclusive of Medicaid expenses to be paid by State and Fed. Govt. directly and reflect an estimate to include supplement request to the state

**ISLE OF WIGHT COUNTY
FY 2009-10 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 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget	FY 2009 Expected	FY 2010 Requested	FY 2010 Adopted	% Change	% Total
597410	State/Federal/Other	\$ 2,249,849	\$ 2,426,256	\$ 2,978,906	\$ 2,267,715	\$ 2,978,906	\$ 2,978,906	\$ 3,447,288	\$ 3,447,286	16%	62%
597410	Local	742,445	888,010	968,532	961,357	968,532	968,532	804,740	774,820	-20%	18%
	TOTAL	\$ 2,992,294	\$ 3,314,266	\$ 3,947,438	\$ 3,229,072	\$ 3,947,438	\$ 3,947,438	\$ 4,252,028	\$ 4,222,106	7%	100%

(193,706)

**ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET**

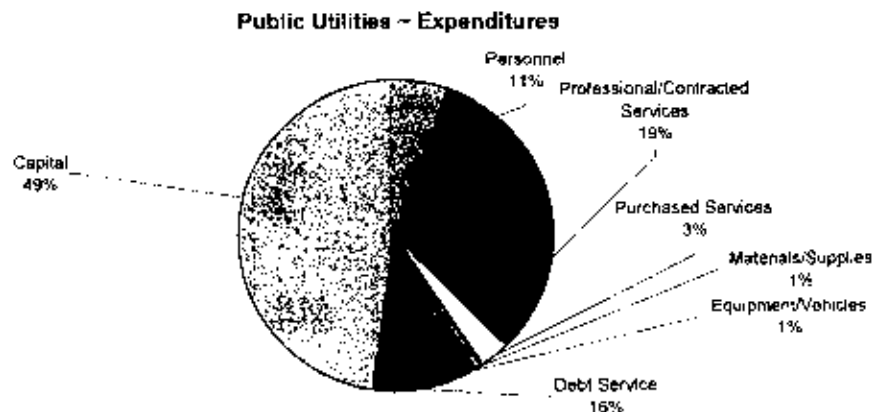
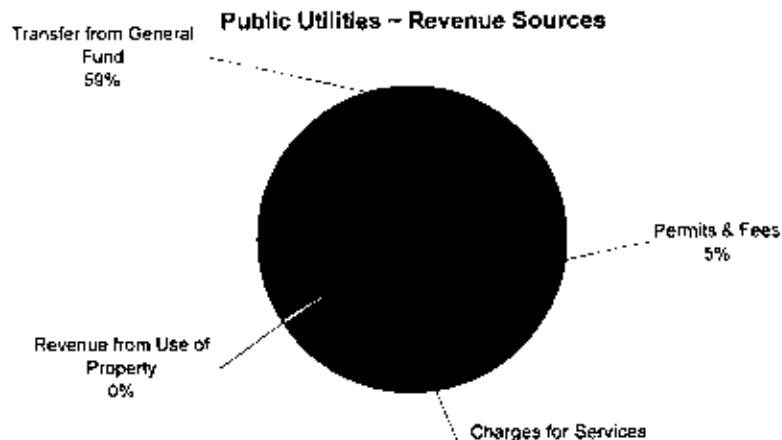
PUBLIC UTILITIES FUND

PROGRAM DESCRIPTION

The Isle of Wight County Public Utilities Department is charged with the responsibility of supplying water and sewer service to residents and businesses throughout the County. Public Utilities currently owns and operates fourteen (14) water systems and twenty-four (24) sewer stations serving a total of 2,079 water customers and 2,026 sewer customers. The department is also actively involved in the expansion of new water and sewer service to County sponsored Industrial projects as well as developer installed commercial and residential projects. Furthermore, the Department of Public Utilities is dedicated to long-term planning for permanent water sources and for treatment and transmission systems via its involvement with the Western Tidewater Water Authority.

GOALS AND OBJECTIVES

- Plan, provide and maintain infrastructure systems to meet the increasing water and sewer needs of the County.
- Establish and maintain clear priorities, direction and focus for the utility needs of the County.
- Provide for constant availability of water and sewer service to the County's utility customers.
- Respond with prompt, courteous and effective service to customer concerns, complaints and/or inquiries.



**ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET**

PUBLIC UTILITIES FUND

REVENUE

Revenue Summary:	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget	FY 2009 Expected	FY 2010 Requested	FY 2010 Adopted	% Change	% Total
Permits, Fees & Licenses Org #: 5100003										
413332 Water Connection Fees	\$ 1,371,480	\$ 631,931	\$ 720,000	\$ 301,923	\$ 180,000	\$ 175,000	\$ 113,850	\$ 113,850	-37%	2%
413334 New Account Fee	13,360	8,980	8,000	6,820	8,000	6,000	7,000	7,000	-13%	0%
413336 Administration Fee	330	1,170	-	4,362	-	150	-	-	N/A	0%
413338 Sewage Connection Fees	1,419,182	532,448	640,000	265,382	168,000	233,000	183,479	183,479	9%	3%
413346 Disconnect/Reconnect Fees	6,071	6,560	7,500	8,360	7,500	9,500	7,500	7,500	0%	0%
Revenue from Use Org #: 5100005										
415021 Property Rental	21,000	-	21,000	-	-	48,300	24,150	24,150	N/A	0%
Charges for Services Org #: 5100008										
413315 A Inspection Fee	63,354	4,154	-	-	-	-	-	-	N/A	0%
416060 Late Fee	5,970	5,416	4,500	4,213	4,500	4,200	4,500	4,500	0%	0%
416065 Sewage Collection	574,251	656,627	583,000	638,862	670,000	685,000	850,000	850,000	27%	13%
416075 Sewage Treatment Fees	89,837	91,010	100,000	92,102	100,000	83,000	147,000	147,000	47%	2%
418095 Sale of Water	908,757	987,081	907,000	997,588	1,000,000	1,246,000	1,400,000	1,400,000	40%	21%
Miscellaneous Org #: 5100008										
418062 Miscellaneous	4,116	5,583	-	2,123	-	1,100	-	-	N/A	0%
441410 Proceeds from Bonds	384	-	5,215,000	2,616,076	6,465,295	2,676,904	-	-	-100%	0%
Federal Grant Revenue Org #: 5100030										
433000 Fed Grant-Florida Compliance	-	96,200	-	-	-	-	-	-	N/A	0%
Non Revenue Receipts Org #: 5100010										
497999 Unreserved Fund Balance - PU	-	-	800,000	-	-	-	-	-	N/A	0%
497110 General Fund Transfer In	-	-	800,000	435,138	923,098	843,191	3,938,380	3,938,380	327%	59%
TOTAL	\$ 4,476,092	\$ 3,027,140	\$ 9,588,000	\$ 5,370,949	\$ 9,528,381	\$ 6,111,345	\$ 6,675,859	\$ 6,675,859	-30%	100%

ADMINISTRATION

Expenditure Summary:	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget	FY 2009 Expected	FY 2010 Requested	FY 2010 Adopted	% Change	% Total
Org #: 51451000										
511000 Salaries and Wages	\$ 272,039	\$ 149,022	\$ 181,582	\$ 177,677	\$ 184,340	\$ 179,840	\$ 219,917	\$ 219,917	19%	21%
512000 Overtime Compensation	929	576	2,500	395	2,500	350	500	500	-80%	0%
513000 Part time Salaries	-	-	-	3,608	-	1,000	-	-	N/A	0%
521000 FICA/Medicare	-	10,517	14,658	13,875	14,104	13,861	16,824	16,824	19%	2%
522100 VRS - Retirement	-	14,170	20,761	19,446	22,528	21,976	26,874	26,874	19%	3%
523000 Hospital/Medical Plan	-	20,012	22,760	24,168	28,775	19,843	23,956	23,956	-11%	2%
523100 Dental Insurance	-	1,377	1,589	1,696	1,811	1,221	1,567	1,567	-18%	0%
524000 Group Life Insurance	-	1,537	2,165	1,807	1,641	1,474	1,803	1,803	10%	0%
527100 Worker's Compensation	-	3,398	3,500	2,593	3,500	1,363	3,500	3,500	0%	0%
528100 Deferred Comp Plan	-	900	1,470	1,478	1,880	1,506	2,100	2,100	11%	0%
529000 Fringe Benefits	70,808	-	-	-	-	-	-	-	N/A	0%
531700 A Professional Services	175,371	3,954	110,000	61,900	8,060	75,000	5,000	5,000	-38%	0%
533100 Equipment Repairs & Mince	-	-	800	-	800	50	-	-	-100%	0%
536000 Advertising	209	270	800	247	800	500	250	250	-68%	0%
538000 Contracted Services	4,383	7,764	15,000	5,172	15,000	1,000	10,000	10,000	-33%	1%
552100 Postage	8,428	9,203	9,000	9,489	9,000	10,481	10,500	10,500	17%	1%
552300 Telephone	2,476	2,334	2,400	2,480	2,400	3,000	4,000	4,000	67%	0%
553040 Insurance & Bonds	15,978	16,121	17,000	16,082	18,500	18,842	18,500	18,500	0%	2%
554100 Equipment Rental	-	1,203	-	(81)	968	975	968	968	0%	0%
555010 Travel & Training	188	-	3,000	2,183	500	750	2,400	2,400	380%	0%
558010 Uncollectible Accounts Expense	-	-	-	-	-	-	-	-	N/A	0%
558060 Operating Expense	650	892	500	5,116	500	100	5,100	5,100	920%	0%
558100 Dues & Subscriptions	9,908	4,795	8,000	5,675	9,150	5,800	8,800	8,800	-4%	1%
560010 Office Supplies	7,781	7,888	7,000	642	7,000	8,500	14,000	14,000	100%	1%
560080 Motor, Fuel, Lubo & Repars	7,158	5,189	6,000	1,090	6,000	2,000	1,500	1,500	-80%	0%
560110 Uniforms	325	-	-	-	-	-	-	-	N/A	0%
560100 Equipment	1,463	-	7,000	-	500	-	-	-	-100%	0%
560300 Vehicle	-	59,995	-	-	-	-	-	-	N/A	0%
591000 Bond Principal	554,830	516,959	713,372	713,372	795,327	795,327	148,475	148,475	-81%	14%
592000 Bond Interest	408,303	467,169	281,728	278,720	245,832	245,632	496,593	496,593	102%	48%
598000 Contingency	-	-	-	-	-	-	22,739	22,739	N/A	2%
General Fund Repayment	-	-	-	-	-	-	-	-	N/A	0%
TOTAL	\$ 1,541,208	\$ 1,305,246	\$ 1,444,555	\$ 1,348,842	\$ 1,370,287	\$ 1,406,191	\$ 1,043,988	\$ 1,043,988	-24%	100%

**ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET**

PUBLIC UTILITIES FUND

ADMINISTRATION

Personnel Summary		FTE	FY 2009 Budget	FTE	FY 2010 Budget
Grade	Job Class / Position				
29	General Services Director	0.5	\$ 51,817	0.5	\$ 44,500
28	Asst Director General Services	-	-	0.5	\$ 40,000
21	Operations Manager	1.0	44,840	1.0	48,963
9	Sr. Utilities Acct. Technician	1.0	29,352	1.0	27,501
7	Utilities Account Technician	1.0	29,115	1.0	29,230
6	Secretary	1.0	29,635	1.0	29,723
	Total	4.5	\$ 184,360	5.0	\$ 219,917

NOTE A: FY07 Included \$100,000 for Water & Sewer Rate Study

WATER

Expenditure Summary:	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget	FY 2009 Expected	FY 2010 Requested	FY 2010 Adopted	% Change	% Total
Org #: 51452000										
511000 Salaries and Wages	\$ 101,855	\$ 108,289	\$ 112,188	\$ 123,029	\$ 72,111	\$ 72,429	\$ 154,185	\$ 154,185	114%	10%
512000 Overtime Compensation	5,403	13,637	18,000	10,070	18,000	7,050	18,000	18,000	0%	1%
521000 Fica/Medicare	-	9,045	8,562	9,845	8,893	6,082	13,172	13,172	91%	1%
522100 VRS - Retirement	-	11,202	12,150	13,440	8,812	8,851	19,678	18,678	123%	2%
523000 Hospital/Medical Plan	-	17,582	17,516	21,474	14,424	16,689	35,663	35,663	147%	3%
523100 Dental Insurance	-	1,298	1,296	1,527	1,101	989	2,577	2,577	134%	0%
524000 Group Life Insurance	-	1,239	1,266	1,249	842	594	1,320	1,320	106%	0%
527100 Worker's Compensation	-	3,384	3,500	4,077	4,000	2,179	2,500	2,500	-38%	0%
528100 Deferred Comp Plan	-	600	840	1,088	420	420	1,680	1,680	300%	0%
529000 Fringe Benefits	34,259	-	-	-	-	-	-	-	N/A	0%
533100 A Equipment Repairs & Mince	77,330	103,292	85,000	142,209	85,000	50,000	60,000	60,000	-29%	4%
536600 Contracted Services	10,878	48,666	23,000	77,912	53,000	50,000	40,000	40,000	-25%	3%
539300 B Bulk Water Purchases	652,106	1,781,910	1,938,000	810,032	839,948	822,275	1,007,257	1,007,257	20%	66%
551000 Utilities	13,879	12,452	14,000	18,180	14,000	17,000	17,000	17,000	21%	1%
552300 Telephone	1,885	1,924	1,800	1,845	1,800	1,800	1,790	1,790	-1%	0%
555010 Travel & Training	-	1,045	2,500	95	1,600	100	2,499	2,499	150%	0%
558060 Operating Expense	-	-	-	-	-	-	-	-	N/A	0%
558100 C Dues & Subscriptions	115,000	181,301	181,100	81,643	81,710	81,960	84,161	84,161	3%	6%
560080 Motor, Fuel, Lube & Repairs	14,309	17,145	14,000	16,438	14,000	17,000	26,600	26,600	90%	2%
560110 Uniforms	1,603	1,611	2,000	1,133	2,000	1,281	3,200	3,200	60%	0%
565100 Equipment	33,183	42,505	-	865	-	-	5,100	5,100	N/A	0%
580300 Vehicle Fleet	-	-	-	-	-	-	25,000	25,000	N/A	2%
598000 Contingency	-	-	-	-	-	-	-	-	N/A	0%
TOTAL	\$ 961,771	\$ 2,338,127	\$ 2,414,740	\$ 1,338,152	\$ 1,218,858	\$ 1,156,899	\$ 1,521,382	\$ 1,521,382	25%	102%

Personnel Summary		FTE	FY 2009 Budget	FTE	FY 2010 Budget
Grade	Job Class / Position				
11	Water Quality Technician	-	-	1.0	\$ 30,135
7	Preventative Maintenance	-	-	1.0	24,782
10	Utilities System Mechanic	1.0	41,139	1.0	41,309
7	Utilities System Worker	1.0	30,972	2.0	57,958
	Total	2.0	\$ 72,111	5.0	\$ 154,185

NOTE A: Includes funds to accommodate misc. water/sewer upgrades referred from CIP process to operating budget.

NOTE B: Increase due to WTWA.

NOTE C: Amount represents contribution to WTWA for operation costs shared equally among membership @ \$75,000 & HRPDC @ \$7,097

Includes \$48,180 for vehicle, equipment and other expenses associated with 3 new positions

**ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET**

PUBLIC UTILITIES FUND

SEWER

Expenditure Summary:	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget	FY 2009 Expected	FY 2010 Requested	FY 2010 Adopted	% Change	% Total
Org #: 51454000										
511000 Salaries and Wages	\$ 92,308	\$ 120,354	\$ 127,590	\$ 93,703	\$ 120,844	\$ 121,305	\$ 119,263	\$ 119,263	-1%	21%
512000 Overtime Compensation	11,523	11,503	28,000	13,954	28,000	25,000	28,000	28,000	0%	5%
521000 Fica/Medicare	-	9,620	10,142	7,608	11,387	11,192	11,265	11,265	-1%	2%
522000 VRS - Retirement	-	12,004	13,818	9,944	14,767	14,824	15,227	15,227	3%	3%
523000 Hospital/Medical Plan	-	21,261	21,468	20,175	27,130	24,856	30,190	30,190	11%	5%
523100 Dental Insurance	-	1,573	1,525	1,488	1,941	1,995	2,304	2,304	19%	3%
524000 Group Life Insurance	-	1,331	1,442	924	1,076	995	1,022	1,022	-5%	0%
527100 Worker's Compensation	-	3,271	3,500	4,533	3,500	2,346	3,500	3,500	0%	1%
528100 Deferred Comp Plan	-	-	-	50	420	1,195	840	840	100%	0%
529000 Fringe Benefits	36,146	-	-	-	-	-	-	-	N/A	0%
533000 Equipment Repairs & Mntnc.	105,077	87,613	85,000	84,194	85,000	80,000	85,000	85,000	0%	15%
536600 Contracted Services	7,325	2,569	23,000	1,392	19,385	25,000	20,000	20,000	3%	4%
539200 Sewage Treatment	27,904	51,587	115,500	68,865	70,000	82,000	140,000	140,000	100%	25%
551000 Utilities	35,173	51,788	80,000	56,595	80,000	52,342	45,000	45,000	-25%	8%
552300 Telephone	1,522	1,672	1,500	1,684	1,500	1,500	2,070	2,070	36%	0%
555010 Travel & Training	388	-	1,200	13	500	500	1,750	1,750	250%	0%
558000 Operating Expense	-	16	1,000	-	500	-	-	-	-100%	0%
560080 Motor, Fuel, Lube & Repairs	14,828	17,405	15,000	22,179	15,000	25,000	22,000	22,000	47%	4%
560110 Uniforms	1,832	1,771	2,000	1,054	2,000	1,500	1,700	1,700	-15%	0%
580100 Equipment	720	4,911	-	267	-	-	3,000	3,000	N/A	1%
580300 Vehicle Fleet	-	-	-	-	-	-	25,000	25,000	N/A	4%
588000 Contingency	-	-	-	-	-	-	-	-	N/A	0%
TOTAL	\$ 334,546	\$ 400,267	\$ 511,705	\$ 388,672	\$ 462,950	\$ 471,551	\$ 557,131	\$ 557,131	20%	100%

Personnel Summary			FY 2009 Budget		FY 2010 Budget
Grade	Job Class / Position	FTE		FTE	
11	Pump Station Mechanic	2.0	\$ 65,343	2.0	\$ 85,895
7	Preventative Maintenance			1.0	24,792
7	Utilities System Worker	2.0	55,501	1.0	28,778
	Total	4.0	\$ 120,844	4.0	\$ 119,263

CAPITAL

Expenditure Summary:	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget	FY 2009 Expected	FY 2010 Requested	FY 2010 Adopted	% Change	% Total
51941000 Backhoe - Replacement		75,209	-						N/A	0%
51941013 Carsville Water Sys Upgrade		379,894	-						N/A	0%
51941027 Cambridge Water Sys Upgrades	(77)	14,995	50,000	598	360,000	20,000			-100%	0%
51941024 Future Water Source	-	614,465	2,000,000	2,110,861	2,555,295	2,438,904	2,440,880	2,440,880	-4%	69%
51941025 Regional Consent Order (SSO)	-	-	100,000	186,512	150,000	400,000	100,000	100,000	-33%	3%
51941026 Campdown/Carsville Improve	-	38,295	2,500,000	191,775		100,000			N/A	0%
51941041 Campdown/Sandy Mount	73,124	735,442	-	42,196		25,000			N/A	0%
51941016 Windsor Blvd Water Extension	-	-	315,000						N/A	0%
51941017 Rt 58 Water/Sewer Extension	-	-	250,000	46,532	3,000,000	75,000			-100%	0%
Sewer Pump Station Improve	4,369	-	-						N/A	0%
WTWA Capital Costs (25%)									N/A	0%
CSX ForceMain Relocation				37,602	400,000	20,000			-100%	0%
Belts Heights Upgrades							250,000	250,000	N/A	7%
A Western Branch Pump Station							25,000	25,000	N/A	1%
A Western Branch Pipelng							187,500	187,500	N/A	5%
A Well Mitigation							550,000	550,000	N/A	15%
TOTAL	\$ 77,418	\$ 2,058,301	\$ 5,215,000	\$ 2,618,076	\$ 5,465,295	\$ 3,076,904	\$ 3,663,380	\$ 3,553,380	-45%	72%
GRAND TOTAL:	\$ 2,914,939	\$ 6,101,940	\$ 9,866,000	\$ 5,689,742	\$ 9,828,391	\$ 6,111,345	\$ 6,675,859	\$ 6,675,859	-30%	

NOTE A: Capital Expenses associated with Western Tidewater Water Authority

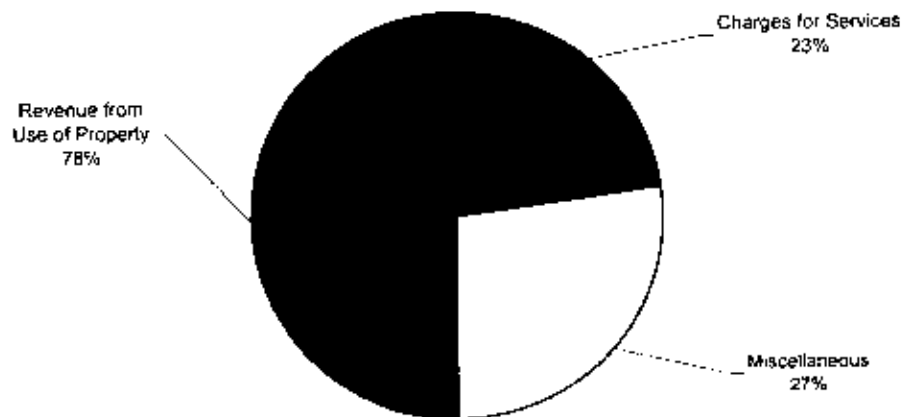
Fund Balance:	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget	FY 2009 Expected	FY 2010 Requested	FY 2010 Adopted
Beginning Fund Balance:	\$ 6,156,493	\$ 7,385,568	\$ 8,247,968	\$ 6,247,968	\$ 7,343,595	\$ 7,343,595	\$ 7,343,595	\$ 7,343,595
Net Income / (Loss):	1,561,153	13,074,800	-	(316,793)	-	-	-	-
Adjustments to Full Accrual Basis	(332,078)	1,937,198	-	1,414,422	-	-	-	-
Ending Fund Balance:	\$ 7,385,568	\$ 6,247,966	\$ 6,247,966	\$ 7,343,595	\$ 7,343,595	\$ 7,343,595	\$ 7,343,595	\$ 7,343,595
Restricted for Capital Projects/Assets	\$ 4,233,208	\$ 5,867,232	\$ 5,867,232	\$ 7,343,595	\$ 7,343,595	\$ 7,343,595	\$ 7,343,595	\$ 7,343,595
Unrestricted Fund Balance:	\$ 3,152,360	\$ 380,734	\$ 380,734	\$ -	\$ -	\$ -	\$ -	\$ -

**ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET
INDUSTRIAL DEVELOPMENT AUTHORITY**

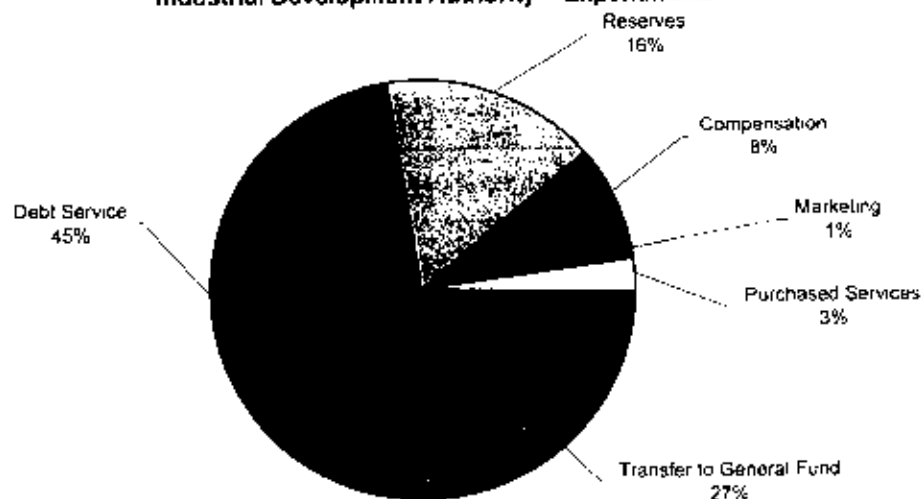
PROGRAM DESCRIPTION

The Industrial Development Authority was created in 1968 to promote industrial growth in the County. The Authority may authorize the issuance of tax-exempt industrial bonds to industries locating or expanding their operations in the County. The Authority acts as a support organization for the County's Department of Economic Development. Contributions made to the Authority are used to promote industrial development and the existence of business industry to provide an adequate tax base for government services and to promote employment opportunities for County citizens.

Industrial Development Authority - Revenue Sources



Industrial Development Authority - Expenditures



ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET
INDUSTRIAL DEVELOPMENT AUTHORITY

Revenue Summary:	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget	FY 2009 Expected	FY 2010 Adopted	% Change	% Total
Revenue from Use Org #: 7100005									
415021 C Revenue from Use of Prop	\$ 41,184	\$ 41,184	\$ 41,184	\$ 41,354	\$ 41,184	\$ 41,184	\$ 41,184	0%	50%
418045 Sale of Property	1,047,650	41,000							
Charges for Services Org #: 7100006									
N/A Bond Application Fees	-							N/A	0%
418030 Bond Administration Fees	9,996	19,824	10,000	21,191	20,114	20,114	19,100	-5%	23%
Miscellaneous Org #: 7100008									
418060 Miscellaneous	-			317,340		22,408	22,408	N/A	27%
Non Revenue Receipts Org #: 7100010									
497999 Transfer from Fund Balance	-	-	6,539	-	-	-	-	N/A	0%
497310 Transfer from Capital Proj	341,420			-				N/A	0%
497110 E Transfer from General Fund	30,000	31,200	30,000	969,287	-	-	-	N/A	0%
TOTAL	\$ 1,470,251	\$ 133,208	\$ 87,723	\$ 1,349,172	\$ 61,298	\$ 83,706	\$ 82,692	35%	100%

Expenditure Summary:	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget	FY 2009 Expected	FY 2010 Adopted	% Change	% Total
Org #: 71818000									
619000 A Compensation	\$ 500	\$ 2,925	\$ 6,300	\$ 1,650	\$ 6,300	\$ 1,650	\$ 6,300	0%	8%
636500 Marketing	-	-	1,000	7,996	1,000	511	1,000	0%	1%
653040 Property Insurance	1,234	1,235	1,245	1,242	1,245	1,245	1,150	-8%	1%
655010 B Travel & Training	455	-	1,000	1,365	1,000	-	1,000	0%	1%
656990 D Contribution	5,400	5,400	10,400	55,400	5,400	5,400	-	-100%	0%
658060 E Operating Expenses	7,985	9,170	30,000	17,411	-	4,000	-	N/A	0%
691000 C Debt Principal	18,068	19,307	20,830	20,630	22,045	22,045	23,556	7%	28%
692000 C Debt Interest	19,710	18,471	17,148	17,148	15,733	15,733	14,222	-10%	17%
697110 F Transfer to General Fund					-	22,000	22,000	N/A	27%
699999 Transfer to Reserves					8,575		13,464	57%	16%
TOTAL	\$ 83,352	\$ 56,608	\$ 87,723	\$ 122,862	\$ 61,298	\$ 72,684	\$ 82,692	35%	100%

Capital Projects:	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget	FY 2009 Expected	FY 2010 Adopted	% Change	% Total
Org # 71941020									
580400 Intermodal Park	\$ 409,215	\$ 467,552	\$ -	\$ 372,015	\$ -	\$ 240,000	\$ -	N/A	N/A
Total	\$ 409,215	\$ 467,552	\$ -	\$ 372,015	\$ -	\$ 240,000	\$ -	N/A	N/A
Grand Total	\$ 482,567	\$ 524,060	\$ 87,723	\$ 494,877	\$ 61,298	\$ 312,584	\$ 82,692	-4%	N/A

Fund Balance:	FY 2006 Actual	FY 2007 Actual	FY 2008 Budget	FY 2008 Actual	FY 2009 Budget	FY 2009 Expected	FY 2010 Adopted
Beginning Fund Balance:	\$ 4,160,435	\$ 5,262,964	\$ 5,338,157	\$ 5,338,157	\$ 6,562,853	\$ 6,562,853	\$ 6,562,853
Adjustments :	94,848	466,045		370,401	-		-
Net Income / (Loss):	1,007,664	(390,852)	-	854,295	-	(228,878)	-
Ending Fund Balance:	\$ 5,262,964	\$ 5,338,157	\$ 5,338,157	\$ 6,562,853	\$ 6,562,853	\$ 6,333,975	\$ 6,562,853

NOTE A: Amount to compensate 7 IDA members @ \$75 per meeting @ 12 per year.

NOTE B: Amount to cover 2 IDA members to attend professional courses for their agencies sponsored by VA Tech.

NOTE C: Amounts represent Capital Lease arrangement with International Paper and corresponding loan from County to support same.

NOTE D: Incentive payment per agreement with Monette Information Systems for Smithfield Foods Data route

NOTE E: Funding for Rt. 17 and Rt 58 Revitalization Landscape Beautification provided by Board of Supervisors

NOTE F: Amount represents reimbursement to County for grounds maintenance.

**ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET**

SUMMARY OF PERSONNEL REQUESTS

	DEPARTMENT	POSITION REQUESTED	Grade	SALARY	FRINGE	OTHER	TOTAL	INCLUDED IN PROPOSED BUDGET
1	Public Utilities	Preventative Maintenance	7N	24,792	14,314	34,420	73,526	\$ 73,526
2	Public Utilities	Preventative Maintenance	7N	24,792	14,314	1,000	40,106	40,106
3	Public Utilities	Water Quality Technician	11N	30,135	15,419	9,640	55,194	55,194
4	Public Utilities	Utility Foreman	12N	31,641	15,731	34,540	81,912	-
5	General Services	Assistant Director	28E	80,000	25,736		105,736	105,736
6	General Services	HVAC Mechanic	12N	31,641	15,731	2,770	50,142	
7	General Services	Electrician	12N	31,641	15,731	2,770	50,142	
8	General Services	Engineering Technician	6N	25,000	14,357	24,600	63,957	42,957
9	Parks & Recreation	Park Attendant	7N	24,792	14,314	550	39,656	
10	Planning & Zoning	Housing Officer	22E	51,540	19,848	6,000	77,388	
11	Sheriff's Office	Sheriff Deputy - Comp Board Only		34,734	16,371	-	51,105	
12	Treasurer's Office	Upgrade Part time to Full Tim	7N	13,792	14,314	-	28,106	-
				\$ 404,500	\$ 196,179	\$ 116,290	\$ 716,969	\$ 317,519

**ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET**

POSITION SUMMARY - FULL TIME

Function	Department	FY 2009	FY 2010
General Government			
	Budget and Finance	7.0	7.0
	Commissioner of Revenue	10.0	10.0
	Communications	1.0	1.0
	County Administration	5.0	5.0
	County Attorney	3.0	3.0
	Human Resources	3.0	3.0
	Information Technology	6.5	7.5
	Registrar	2.0	2.0
	Treasurer	9.0	9.0
General Government Total		46.5	47.5
Judicial Administration			
	Clerk of the Circuit Court	6.0	6.0
	Commonwealth Attorney	4.0	5.0
Judicial Administration Total		10.0	11.0
Public Safety			
	Animal Control	5.0	5.0
	Emergency Services	9.0	8.0
	Inspections and Code Enforcement	9.0	9.0
	Sheriff	52.0	50.0
	E911 Center	13.5	13.5
Public Safety Total		88.5	85.5
General Services			
	Building and Grounds	17.5	18.5
	Engineering Division	6.0	5.0
	Public Works Administration	1.5	2.0
	Refuse Collection	8.0	6.0
General Services Total		33.0	31.5
Health and Welfare		6.0	5.0
Parks, Recreation & Cultural			
	Historic Resources Division	3.0	3.0
	Parks & Recreation	14.0	13.0
Parks, Recreation & Cultural Total		17.0	16.0
Community Development			
	Economic Development	3.0	3.0
	Planning and Zoning	12.0	12.0
	Tourism	3.0	3.0
Community Development Total		18.0	18.0
Public Utilities		9.5	14.0
Grand Total		228.5	228.5

**ISLE OF WIGHT COUNTY
FY 2009-10 GENERAL OPERATING BUDGET**

POSITION RECONCILIATION

	FTE Change
General Government	
Real Estate Assessor	(1.0)
Deputy Clerk ~ Commissioner of Revenue	1.0
Safety & Training Coordinator	1.0
Human Resources Assistant	(1.0)
Network Administrator	1.0
Judicial Administration	
Assistant Commonwealth Attorney	1.0
Public Safety	
Sheriff - Locally Funded Deputies	(2.0)
Paramedic / Firefighter	(1.0)
General Services	
Assistant Director, General Services	0.5
Maintenance Worker	1.0
Sanitation Equipment Operators	(2.0)
Engineer	(1.0)
Engineering Technician	1.0
Health and Welfare	
CASA Coordinator	(1.0)
Parks, Recreation & Cultural	
Recreation Administrator	(1.0)
Public Utilities	
Assistant Director, General Services	0.5
Preventative Maintenance	2.0
Water Quality Technician	1.0
Total FTE Changes	-

<p align="center">ISLE OF WIGHT COUNTY FY 2009-10 GENERAL OPERATING BUDGET HISTORY OF COUNTY EMPLOYEE PAY INCREASE</p>

FISCAL YEAR	PERCENT INCREASE
85-86	5%
86-87	7%
87-88	7.7%
88-89	6%
89-90	5.1%
90-91	5.1%
91-92	0%
92-93	5%
93-94	5%
94-95	3%
95-96	2.50%
96-97	5%
97-98	4%
98-99	4%
99-00	5%
00-01	4%
01-02	3.50%
02-03	3.50%
03-04	3%
04-05	3.50%
05-06	4%
06-07	4%
07-08	4%
08-09	3%
09-10	0%

**ISLE OF WIGHT COUNTY
FY 2009-10**

PAY PLAN

Grade	Minimum	Midpoint	Maximum	Title	Department	FLSA Status
32	\$ 83,954	\$ 107,041	\$ 130,128	Asst. County Administrator	County Administration	Exempt
31	\$ 79,956	\$ 101,944	\$ 123,932			
30	\$ 76,149	\$ 97,089	\$ 118,030			
29	\$ 72,522	\$ 92,466	\$ 112,410	Budget & Finance Director Economic Development Director General Services Director Human Resources Director Planning & Zoning Director	Budget & Finance Economic Development General Services Human Resources Planning & Zoning	Exempt Exempt Exempt Exempt Exempt
28	\$ 69,069	\$ 88,063	\$ 107,057	Assistant County Attorney County Engineer Deputy Commonwealth Attorney Info. Resources & Leg. Affairs Director	County Attorney Engineering Division Commonwealth's Attorney's Office County Administration	Exempt Exempt Exempt Exempt
27	\$ 65,780	\$ 83,869	\$ 101,959	Emergency Services Director Information Technology Director	Emergency Services Information Technology	Exempt Exempt
26	\$ 62,648	\$ 79,876	\$ 97,104	Inspections Director Tourism Director	Inspections Tourism	Exempt Exempt
25	\$ 59,664	\$ 76,072	\$ 92,480	Fire & EMS Coordinator	Emergency Services	Exempt
24	\$ 56,823	\$ 72,450	\$ 88,076	Asst. Director, Planning & Zoning Emergency Communications Manager Parks Administrator Recreation Administrator	Planning & Zoning Emergency Communications Parks & Recreation Parks & Recreation	Exempt Exempt Exempt Exempt
23	\$ 54,117	\$ 69,000	\$ 83,882	Asst. Director, Information Technology	Information Technology	Exempt
22	\$ 51,540	\$ 65,714	\$ 79,887	Buildings & Grounds Manager Principal Planner Public Utilities Manager Solid Waste Manager	General Services Planning & Zoning General Services General Services	Exempt Exempt Exempt Exempt
21	\$ 49,086	\$ 62,585	\$ 76,083	Economic Development Project Manager Real Estate Assessor	Economic Development Commissioner of Revenue	Exempt Exempt
20	\$ 46,749	\$ 59,604	\$ 72,460	Construction Administrator Environmental Programs Manager Network Administrator Rural Economic Dev. Manager Section 8 Housing Director Sr. Planner, Long Range Planning	Engineering Division Engineering Division Information Technology Economic Development Section 8 Planning & Zoning	Exempt Exempt Exempt Exempt Exempt Exempt
19	\$ 44,522	\$ 56,766	\$ 69,010	Chief Deputy Commissioner of Revenue Chief Deputy Treasurer Historic Resources Manager	Commissioner of Revenue Treasurer Historic Resources Division	Exempt Exempt Exempt
18	\$ 42,402 \$ 20.38	\$ 54,063 \$ 25.99	\$ 65,724 \$ 31.60	Fire & EMS Lieutenant Plans Examiner Procurement/Grants Manager Project Manager	Emergency Services Inspections Budget & Finance Engineering Division	Non-Exempt Exempt Exempt Exempt
17	\$ 40,383 \$ 19.41	\$ 51,489 \$ 24.75	\$ 62,594 \$ 30.09	Accountant CASA Director Recreation Manager	Budget & Finance CASA Parks & Recreation	Non-Exempt Exempt Non-Exempt
16	\$ 38,460 \$ 18.49	\$ 49,037 \$ 23.57	\$ 59,613 \$ 28.66	Assistant to the County Administrator Chief Codes Compliance Inspector Curator/Registrar	County Administration Inspections Historic Resources	Non-Exempt Non-Exempt Exempt

**ISLE OF WIGHT COUNTY
FY 2009-10**

PAY PLAN

16	\$ 38,460	\$ 49,037	\$ 59,613	Environmental Planner	Planning & Zoning	Non-Exempt
	\$ 18.49	\$ 23.57	\$ 28.66	GIS Coordinator	Information Technology	Non-Exempt
				Marketing & Public Relations Manager	Tourism	Non-Exempt
				Paramedic/Intermediate	Emergency Management	Non-Exempt
				Planner	Planning & Zoning	Non-Exempt
				Safety & Training Coordinator	Human Resources	Exempt
				Subdivision Planner	Planning & Zoning	Non-Exempt
				Urban Design Planner	Planning & Zoning	Non-Exempt
15	\$ 36,629	\$ 46,702	\$ 56,775	Victim Witness Director	Victim Witness	Exempt
	\$ 17.61	\$ 22.46	\$ 27.29	Construction Inspector	Engineering Division	Non-Exempt
				Emergency Communications Supervisor	Emergency Communications	Non-Exempt
				Erosion/Sediment Control Inspector	Engineering Division	Non-Exempt
				Fair/Events Coordinator	Parks & Recreation	Non-Exempt
				Human Resources Analyst	Human Resources	Non-Exempt
				Secretary to the County Administrator	County Administration	Non-Exempt
				Special Events Coordinator	Tourism	Non-Exempt
14	\$ 34,885	\$ 44,478	\$ 54,071	Utility Systems Foreman	Public Utilities	Non-Exempt
	\$ 16.77	\$ 21.38	\$ 25.99	Codes Compliance Inspector	Inspections	Non-Exempt
				Firefighter	Emergency Management	Non-Exempt
				GIS Technician	Information Technology	Non-Exempt
				Information Services Specialist	Information Technology	Non-Exempt
				IT Support Specialist II	Information Services	Non-Exempt
13	\$ 33,223	\$ 42,360	\$ 51,496	Executive Legal Assistant	County Attorney	Non-Exempt
	\$ 15.97	\$ 20.36	\$ 24.76	Recreation Coordinator	Parks & Recreation	Non-Exempt
				Volunteer Services Coordinator	CASA	Non-Exempt
12	\$ 31,641	\$ 40,343	\$ 49,044	Chief Animal Control Officer	Animal Control	Non-Exempt
	\$ 15.21	\$ 19.40	\$ 23.58	Codes Enforcement Officer	Planning & Zoning	Non-Exempt
				Lead Grounds Worker	General Services	Non-Exempt
				Lead Maintenance Worker	General Services	Non-Exempt
				Planning Services Coordinator	Planning & Zoning	Non-Exempt
				Senior Dispatcher	Emergency Communications	Non-Exempt
11	\$ 30,135	\$ 38,422	\$ 46,709	Accounts Payable Technician	Budget & Finance	Non-Exempt
	\$ 14.49	\$ 18.47	\$ 22.46	Deputy Clerk II	COR, Treasurer & Clerk of Court	Non-Exempt
				FSS/Homeownership Coord	Section 8	Non-Exempt
				IT Support Specialist I	Information Services	Non-Exempt
				Juvenile Accountability Coordinator	Youth Programs	Non-Exempt
				Pump Station Mechanic	Public Utilities	Non-Exempt
				Purchasing Technician	Budget & Finance	Non-Exempt
				Visitor's Center Manager	Tourism	Non-Exempt
10	\$ 28,700	\$ 36,592	\$ 44,484	Dispatcher	Emergency Communications	Non-Exempt
	\$ 13.80	\$ 19.59	\$ 21.39	Museum Administrator	Historic Resources Division	Non-Exempt
				Payroll Technician	Budget & Finance	Non-Exempt
				Utilities System Mechanic	Public Utilities	Non-Exempt
9	\$ 27,333	\$ 34,849	\$ 42,366	Administrative Assistant	All Departments	Non-Exempt
	\$ 13.14	\$ 16.75	\$ 20.37	Animal Control Officer	Animal Control	Non-Exempt
				Deputy Clerk III	COR & Clerk of Court	Non-Exempt
				Lead Sanitation Equipment Operator	General Services	Non-Exempt
				License & Meals Tax Auditor/DCIII	COR	Non-Exempt
				Maintenance Worker III	Public Works	Non-Exempt
				Real Estate Clerk	Commissioner of Revenue	Non-Exempt

A Community of CHOICE, Committed to Excellence

**ISLE OF WIGHT COUNTY
FY 2009-10**

PAY PLAN

9	\$ 27,333	\$ 34,849	\$ 42,366	Recreation Specialist	Parks & Recreation	Non-Exempt
	\$ 13.14	\$ 16.75	\$ 20.37	Section 8 Coord/Inspector II Sr. Park Attendant Sr. Utilities Accounting Tech.	Section 8 Parks & Recreation General Services	Non-Exempt Non-Exempt Non-Exempt
8	\$ 26,031	\$ 33,190	\$ 40,349	Deputy Clerk II	COR, Clerk of Court, Treasurer	Non-Exempt
	\$ 12.51	\$ 15.96	\$ 19.40	Head Cashier/Deputy Clerk II Section 8 Coord/Inspector I	Treasurer Section 8	Non-Exempt Non-Exempt
7	\$ 24,792	\$ 31,610	\$ 38,427	Cashier	Treasurer	Non-Exempt
	\$ 11.92	\$ 15.20	\$ 18.47	Deputy Clerk I Human Resources Assistant Park Attendant Utilities Accounting Technician Utility Systems Worker	COR & Clerk of Court Human Resources Parks & Recreation Public Utilities Public Utilities	Non-Exempt Non-Exempt Non-Exempt Non-Exempt Non-Exempt
6	\$ 23,611	\$ 30,104	\$ 36,597	Assistant Registrar	Voter Registration	Non-Exempt
	\$ 11.35	\$ 14.47	\$ 17.59	Ceramics Coord/Office Aide Maintenance Worker II Permit Technician Planning & Zoning Technician Sanitation Equipment Operator Secretary	Parks & Recreation Public Works Inspections Planning & Zoning Public Works All Departments	Non-Exempt Non-Exempt Non-Exempt Non-Exempt Non-Exempt Non-Exempt
5	\$ 22,487	\$ 28,671	\$ 34,855	Educational Coordinator (Boykin's Tavern)	Tourism	Non-Exempt
	\$ 10.81	\$ 13.78	\$ 16.76	Senior Skating Rink Attendant	Skating Rink	Non-Exempt
4	\$ 21,416	\$ 27,305	\$ 33,195	Receptionist/Switchboard Operator	Communications	Non-Exempt
	\$ 10.30	\$ 13.13	\$ 15.96			
3	\$ 20,396	\$ 26,005	\$ 31,614			
	\$ 9.81	\$ 12.50	\$ 15.20			
2	\$ 19,425	\$ 24,767	\$ 30,109	Custodian	Public Works	Non-Exempt
	\$ 9.34	\$ 11.91	\$ 14.48	Docent/Museum Docent	Tourism, Historic Resources	Non-Exempt
1	\$ 18,500	\$ 23,588	\$ 28,675	Convenience Center Attendant	Public Works	Non-Exempt
	\$ 8.89	\$ 11.34	\$ 13.79	Skating Rink Attendant PT Clerk	Skating Rink Clerk of Court	Non-Exempt Non-Exempt

<p align="center">ISLE OF WIGHT COUNTY FY 2009-10 GENERAL OPERATING BUDGET REQUESTS NOT INCLUDED</p>

Virginia Legal Aid Society	\$ 4,945
Association for the Preservation of Virginia Antiquities	\$ 5,000
Isle of Wight Christian Outreach Program	\$ 3,000
Community Help In Progress (CHIP)	\$ 4,083
Providential Credit Care Management Inc.	\$ 5,000
Southeast Rural Community Assistance Project, Inc.	\$ 5,000
Isle of Wight Humane Society	\$ 5,500
Surry Area Free Clinic, Inc.	<u>\$ 7,500</u>
Total Requests	<u>\$ 40,028</u>

**Isle of Wight County
Summary of General Operating and Capital Budgets**

Fiscal Year	Operating	Capital	Total	Total Budget		Operating Budget		Capital Budget	
				\$ Change	% Change	\$ Change	% Change	\$ Change	% Change
FY 2000	\$ 52,959,433	\$ -	\$ 52,959,433	\$ -	-	\$ -	-	\$ -	-
FY 2001	54,658,996	-	54,658,996	1,699,563	3.2%	1,699,563	3.2%	-	N/A
FY 2002	57,867,235	-	57,867,235	3,208,239	5.9%	3,208,239	5.9%	-	N/A
FY 2003	59,724,093	3,052,000	62,776,093	4,908,858	8.5%	1,856,858	3.2%	3,052,000	N/A
FY 2004	62,121,311	4,078,130	66,199,441	3,423,348	5.5%	2,397,218	4.0%	1,026,130	34%
FY 2005	66,836,431	2,323,500	69,159,931	2,960,490	4.5%	4,715,120	7.6%	(1,754,630)	-43%
FY 2006	75,562,694	3,185,000	78,747,694	9,587,763	13.9%	8,726,263	13.1%	861,500	37%
FY 2007	84,234,297	7,182,992	91,417,289	12,669,595	16.1%	8,671,603	14.5%	3,997,992	126%
FY 2008	94,583,631	36,635,000	131,218,631	39,801,342	43.5%	10,349,334	12.3%	29,452,008	410%
FY 2009	96,322,531	3,400,000	99,722,531	(31,496,100)	-24.0%	1,738,900	1.8%	(33,235,000)	-91%
FY 2010 Proposed	\$ 98,196,885	\$ 5,954,520	\$ 104,151,405	\$ 4,428,874	4.4%	\$ 1,874,354	1.9%	\$ 2,554,520	75%

County of Isle of Wight, Virginia

Assessed Value of Taxable Property (4)

Last Ten Fiscal Years

Fiscal Year	Real Estate (1)	Personal Property	Mobile Homes	Machinery and Tools	Public Service (2)(3)	Total
2008	\$ 3,968,971,300	\$ 295,835,165	\$ 26,153,828	\$ 744,812,445	\$ 218,043,560	\$ 5,253,816,298
2007	\$ 3,879,182,779	\$ 283,389,074 (5)	\$ 22,902,248	\$ 688,302,371	\$ 177,306,412	\$ 5,051,082,884
2006	\$ 2,626,671,100	\$ 239,166,064	\$ 26,328,256	\$ 676,290,770	\$ 202,190,306	\$ 3,770,646,496
2005	\$ 2,480,667,825	\$ 236,549,885	\$ 27,337,298	\$ 641,083,966	\$ 190,291,597	\$ 3,575,930,571
2004	\$ 2,047,366,488	\$ 213,355,172	\$ 26,941,289	\$ 596,034,772	\$ 226,837,648	\$ 3,110,535,369
2003	\$ 1,918,017,998	\$ 181,323,406	\$ 26,669,054	\$ 580,524,899	\$ 210,416,633	\$ 2,916,951,990
2002	\$ 1,715,143,492	\$ 167,909,785	\$ 21,183,401	\$ 650,111,217	\$ 93,657,641	\$ 2,648,005,536
2001	\$ 1,545,692,326	\$ 175,663,989	\$ 29,547,598	\$ 670,903,315	\$ 89,691,102	\$ 2,511,498,330
2000	\$ 1,471,718,889	\$ 165,542,050	\$ 25,291,389	\$ 662,833,684	\$ 92,167,425	\$ 2,417,553,437
1999	\$ 1,420,176,399	\$ 157,439,005	\$ 21,868,915	\$ 630,694,184	\$ 85,661,566	\$ 2,315,840,069

(1) Real estate is assessed at 100% of fair market value.

(2) Assessed values are established by the State Corporation Commission.

(3) Real estate and personal property.

(4) The assessed values listed are net of supplement and abatement activity.

(5) 2007 value was restated due to error.

County of Isle of Wight, Virginia

Property Tax Rates

Tax Rates Per Hundred Dollars of Assessed Valuation

Last Ten Fiscal Years

Fiscal Year	Real Estate	Personal Property	Mobile Homes	Machinery and Tools	Boats and Aircraft/ Farm Machinery
2009	\$ 0.52	\$ 4.40	\$ 0.52	\$ 0.95	\$ 1.00/1.00
2008	\$ 0.52	\$ 4.40	\$ 0.52	\$ 0.95	\$ 1.00/1.00
2008	\$ 0.53	\$ 4.40	\$ 0.53	\$ 0.95	\$ 1.00/1.00
2007	\$ 0.68	\$ 4.40	\$ 0.68	\$ 0.95	\$ 1.00/1.00
2006	\$ 0.68	\$ 4.40	\$ 0.68	\$ 0.95	\$ 1.00/1.00
2005	\$ 0.75	\$ 4.40	\$ 0.75	\$ 0.95	\$ 1.00/1.00
2004	\$ 0.75	\$ 4.40	\$ 0.75	\$ 0.95	\$ 1.00/1.00
2003	\$ 0.77	\$ 4.40	\$ 0.77	\$ 0.95	\$ 1.00/1.00
2002	\$ 0.72	\$ 4.40	\$ 0.72	\$ 0.95	\$ 1.00/1.00
2001	\$ 0.72	\$ 4.40	\$ 0.72	\$ 0.95	\$ 1.00/1.00

County of Isle of Wight, Virginia

Principal Property Taxpayers

June 30, 2009

Taxpayer	2009			2008		
	Assessed	Rank	Percent of	Assessed	Rank	Percent of
	Valuation		Total	Valuation		Total
	Real Estate		Real Estate	Real Estate		Real Estate
International Paper	\$ 117,845,700	1	2.97%	\$ 174,023,461	1	4.49%
Inland RE Holdings LLC etals	50,845,200	2	1.28%	49,769,600	2	1.28%
Smithfield Foods	42,858,400	3	1.08%	34,329,521	3	0.88%
Gwaltney of Smithfield Ltd.	24,410,700	4	0.62%	22,515,500	4	0.58%
Eagle Harbor Apartments LP	22,615,700	5	0.57%	18,831,200	6	0.49%
Eagle Harbor LLC	20,755,500	6	0.52%	16,283,400	8	0.42%
Smithfield Packing	17,424,700	7	0.44%	15,758,900	9	-
LDI Virginia LLC	15,456,500	8	0.39%	-	-	0.00%
Isle of Wight Industrial Properties L	13,917,200	9	0.35%	17,050,900	7	0.44%
Eagle Harbor Shopping Center LLC	11,869,400	10	0.30%	-	-	0.00%
Virginia Timberline LLC	-	-	-	18,877,000	5	0.49%
Carolina Cold Storage Ltd.	-	-	-	11,952,600	10	0.31%
	<u>\$ 337,999,000</u>		<u>8.52%</u>	<u>\$ 379,392,082</u>		<u>9.37%</u>
Taxpayer	Assessed	Rank	Percent of	Assessed	Rank	Percent of
	Valuation		Total	Valuation		Total
	Personal		Personal	Personal		Personal
	Property		Property (1)	Property		Property (1)
International Paper	\$ 594,863,074	1	55.76%	\$ 578,175,158	1	58.13%
Gwaltney of Smithfield Ltd.	72,900,919	2	6.83%	78,971,914	2	7.94%
Smithfield Packing	52,999,824	3	4.97%	52,622,044	3	5.29%
ATC Panels Inc.	16,573,470	4	1.55%	-	-	0.00%
Specialty Minerals, Inc.	8,218,483	5	0.77%	8,133,318	5	0.82%
Smithfield Foods	5,991,210	6	0.56%	8,074,093	6	0.81%
Franklin Equipment Company	5,483,273	7	0.51%	5,493,086	7	0.55%
Cost Plus, Inc.	4,884,252	8	0.46%	4,692,487	8	0.47%
Bloom/food Lion	2,460,106	9	0.23%	-	-	0.00%
Charter Communications	2,283,121	10	0.21%	2,254,469	9	-
Aconcagua Timber Corp.	-	-	-	15,371,207	4	1.55%
Blackwater Transport, Inc.	-	-	-	1,981,521	10	0.20%
	<u>\$ 766,657,732</u>		<u>71.87%</u>	<u>\$ 755,769,297</u>		<u>75.76%</u>

(1) Includes personal property, mobile homes, and machinery and tools.

County of Isle of Wight, Virginia

Legal Debt Margin

Last Ten Fiscal Years	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000
Total assessed valuation of real estate from land book	\$ 4,339,684,973	\$ 3,968,971,300	\$ 3,879,183,779	\$ 2,626,671,100	\$ 2,480,667,825	\$ 2,647,366,488	\$ 1,918,017,998	\$ 1,715,143,492	\$ 1,545,692,326	\$ 1,471,718,889
Percent limitation according to the Code of Virginia	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
Debt limitation	433,968,497	396,897,130	387,918,278	262,667,110	248,066,783	264,736,649	191,801,800	171,514,349	154,569,233	147,171,889
Total debt of the County	87,344,305	62,352,549	62,013,810	67,052,307	71,414,313	75,803,903	55,569,279	49,357,300	52,416,000	56,127,040
Town of Smithfield	4,924,959	5,380,722	5,977,452	6,604,383	3,509,671	2,006,805	3,756,763			
Town of Wicaccus	773,226	782,871	792,091	800,079	810,489	817,310				
Total	93,042,490	73,516,142	68,783,353	74,456,769	75,734,493	78,522,618	59,326,043	49,357,300	52,416,000	56,127,040
Amount by which legal debt margin exceeds total debt	\$ 342,926,007	\$ 323,380,988	\$ 319,134,925	\$ 188,210,341	\$ 172,332,290	\$ 176,414,631	\$ 132,475,758	\$ 122,157,049	\$ 102,153,233	\$ 91,044,799

Under state finance laws, the County of Isle of Wight's outstanding general obligation debt should not exceed 10% of total assessed value