

Isle of Wight County, Virginia



FY 2010-11 Proposed General
Operating and Capital Budget

County of Isle of Wight, Virginia
Fiscal Year 2010-11

Board of Supervisors

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W. Douglas Caskey, County Administrator

Prepared By:

Department of Budget and Finance

**ISLE OF WIGHT COUNTY
FY 2010-11 GENERAL OPERATING BUDGET**

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COUNTY of ISLE OF WIGHT

THE COURTHOUSE

DRAFT

May 19, 2010

The Honorable Board of Supervisors
Isle of Wight County, Virginia

Members of the Board of Supervisors:

I am pleased to submit the FY 2010-11 Adopted General Operating and Capital Budget for your reference. This balanced budget is comprised of a \$92,041,896 General Operating Budget and a \$4,296,500 Capital Budget.

The Operating and Capital Budget of \$96,338,396 reflects a 6% decrease over the current fiscal year's Operating/Capital Budget of \$98,196,885, driven in large part by a substantial reduction in the amount of general operating funding transferred to capital accounts.

For the most part, this budget seeks to hold expenditures to a level equal to reasonably expected county revenues for Fiscal Year 2011. The most significant challenge to achieving this goal has been externally driven increases to our costs including:

- An increase of \$356,000 in the County's cost of housing prisoners
- A 12% increase in the cost of debt service (principal and interest)
- A 2.8% increase in the cost of County participation in the Virginia Retirement System (VRS)
- A 22% increase in the cost of participation in the Comprehensive Service Act programs for troubled youth.
- A 15% increase in the cost of the County's insurance programs and;
- Additional costs of building maintenance related to planned opening of the Young-Laine Courts Building.

We balanced these cost increases by reducing cost of County staff operations by \$967,000. This was done by reducing or eliminating financial support to outside organizations and (as above) by reducing operating budget contributions to capital projects. A significant number of positions that became vacant in FY 2010 will remain unfilled in FY 2011, including that of the Assistant County Administrator, the Human Resources Director, the Fire and EMS Coordinator and the Assistant IT Director.

July 1, 2009
Page Two

This budget includes \$58,758,250 for the Isle of Wight County Public School System reflecting an overall decrease of 4% from the prior fiscal year. The school's total budget includes local funding in the amount of \$25,506,721 for a 2% decrease from the FY2010 support level.

Revenue was also a challenge in this budget as a 3% decrease in assessed real property valuation will reduce revenue to the County by \$327,000 and last year's reductions in valuation for machinery and tools will yield a loss of \$1.17 million. Communication and use tax is projected to drop 7%, State Compensation Board reimbursements will decline 14% and revenue from interest and dividends will be reduced by \$243,000. State Aid to Education declined more than 10.8% or \$2Million

Fortunately, the valuation for motor vehicles increased significantly. This will restore revenue to FY2009 levels and revenue from Public Service personal property will increase by 16%. Our budget proposes an increase in permit and inspection fees totaling \$75,000 and an increase in sewer and water fees that will total \$300,000. \$1.1 million in Federal Aid helped to offset the loss in State funding for schools. Finally, \$258,000 in fund balance was used (compared to \$2.37 million for FY-10). Overall, revenues of 96.34 million are expected in FY2011, as compared to \$104.15 million in FY2010 resulting in a 7% decrease.

Real property tax rates are proposed to remain unchanged from the prior fiscal year and Isle of Wight County continues to enjoy the lowest real estate tax rate in Hampton Roads at \$0.52 per \$100 of assessed value.

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.

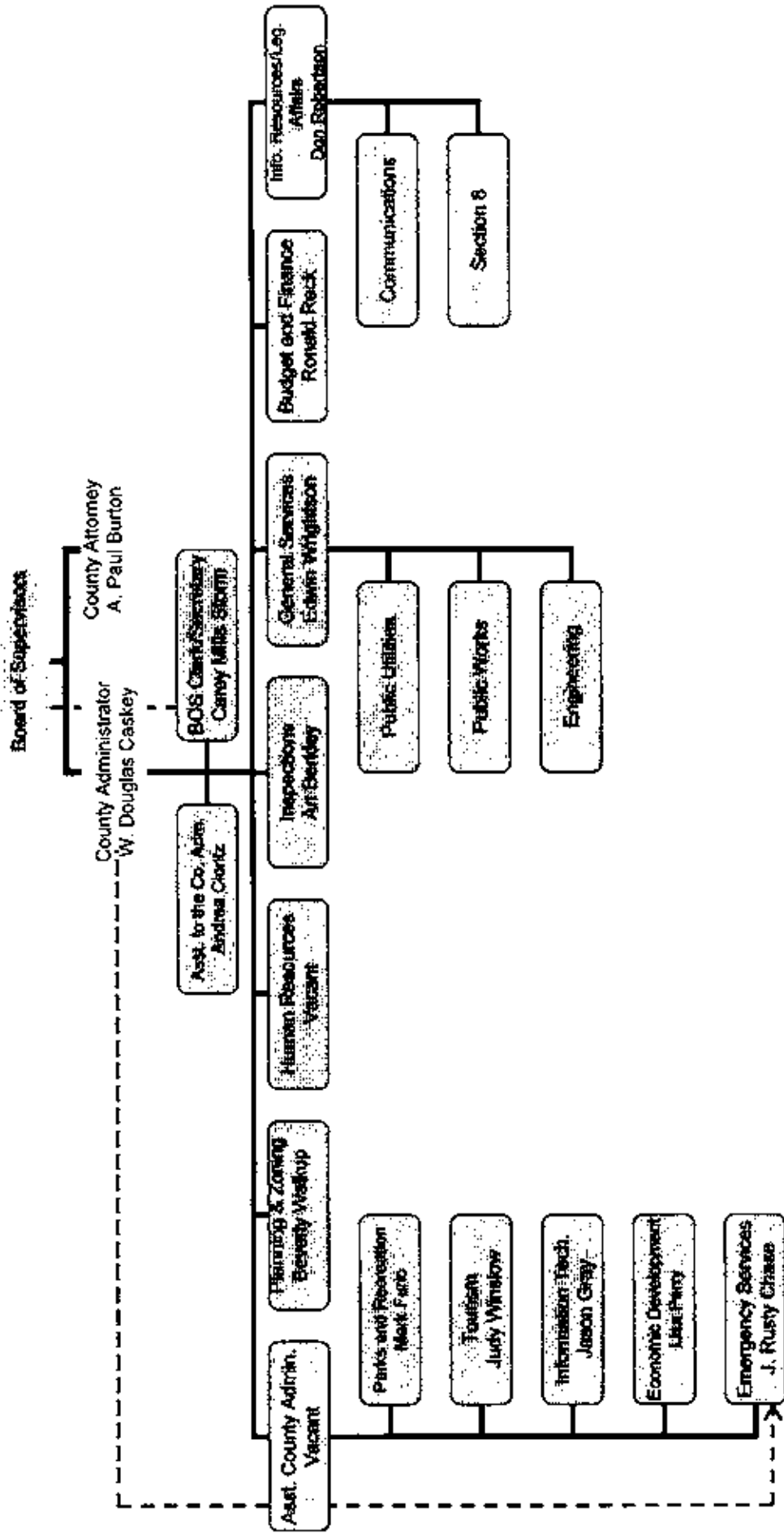
Respectfully,

W. Douglas Caskey
County Administrator

DRAFT

cc: A. Paul Burton, Interim County Attorney

Isle of Wight County Organizational Chart



***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.

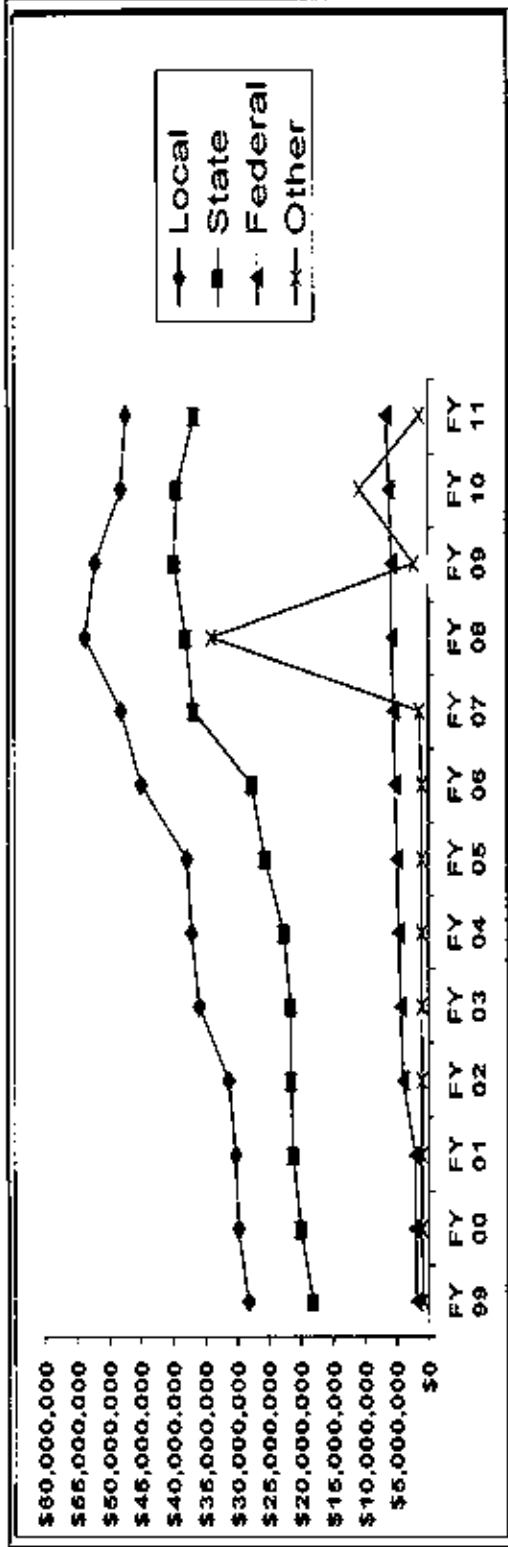
4. Strategic Direction: Funding the Future

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.

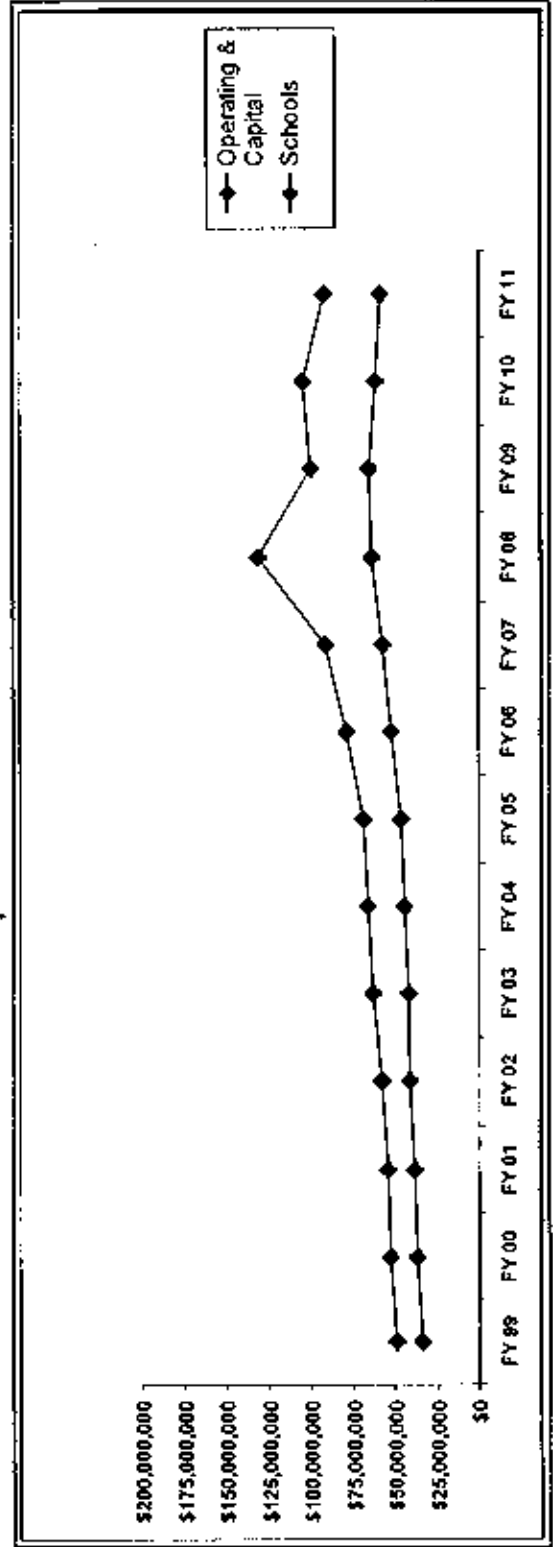
ISLE OF WIGHT COUNTY
FY 2010-11 GENERAL OPERATING BUDGET
REVENUE AND EXPENDITURE SUMMARY

| | FY 2010 Initial Budget | FY 2011 Proposed Budget | Increase/ (Decrease) | Percentage Increase/ (Decrease) Over FY 2009 | Percentage Of Each Over Category To Total |
|--|------------------------------|-------------------------------|-------------------------|--|---|
| REVENUE: | | | | | |
| Local Sources | \$ 45,667,483 | \$ 47,319,912 | \$ 1,652,429 | 3.6% | 49.1% |
| State Sources | 39,351,444 | 36,437,003 | (2,914,441) | -7.4% | 37.8% |
| Federal Sources | 6,059,494 | 6,638,470 | 578,976 | 9.6% | 6.9% |
| Other Funds | 1,341,858 | 1,441,675 | 99,817 | 7.4% | 1.5% |
| Bonds | 9,367,900 | 0 | (9,367,900) | -100.0% | 0.0% |
| Fund Balance | 2,363,226 | 4,501,336 | 2,138,110 | 90.5% | 4.7% |
| TOTAL REVENUE | \$ 104,151,405 | \$ 96,338,396 | \$ (7,813,009) | -7.5% | 100.0% |
| EXPENDITURES: | | | | | |
| General Government | \$ 4,756,692 | \$ 4,246,911 | \$ (509,781) | -10.7% | 4.4% |
| Judicial Administration | 1,056,043 | 1,079,101 | 23,058 | 2.2% | 1.1% |
| Public Safety | 5,753,583 | 5,878,128 | 124,543 | 2.2% | 6.1% |
| General Services | 6,556,868 | 6,350,198 | (206,670) | -3.2% | 6.6% |
| Health & Welfare | 825,742 | 809,006 | (16,736) | -2.0% | 0.8% |
| Education | 61,692,005 | 58,758,250 | (2,933,755) | -4.8% | 61.0% |
| Parks, Recreation and Cultural | 1,994,160 | 2,167,434 | 173,274 | 8.7% | 2.2% |
| Community Development | 1,733,641 | 1,673,035 | (60,606) | -3.5% | 1.7% |
| Other Uses: | | | | | |
| Non Departmental | 106,500 | 169,193 | 62,693 | 58.9% | 0.2% |
| Annexation Agreement | 1,215,000 | 1,120,096 | (94,904) | -7.8% | 1.2% |
| Debt Service | 2,541,010 | 2,858,474 | 317,464 | 12.5% | 3.0% |
| Transfers | 15,770,161 | 11,228,571 | (4,541,590) | -28.8% | 11.7% |
| Reserves | 150,000 | 0 | (150,000) | -100.0% | 0.0% |
| TOTAL EXPENDITURES | \$ 104,151,405 | \$ 96,338,396 | \$ (7,813,009) | -7.5% | 100.0% |
| EXCESS OF REVENUES (DEFICIENCY) OVER EXPENDITURES | \$ - | \$ 0 | \$ 0 | | |

Isle of Wight County Revenue Trend



Isle of Wight County Expenditure Trend



ISLE OF WIGHT COUNTY
FY 2010-11 GENERAL OPERATING BUDGET
EXPENDITURE SUMMARY BY FUNCTION

| FUNCTION | OBJECT | DESCRIPTION | FY 2010 BUDGET | FY 2011 PROPOSED BUDGET | \$ CHANGE | % CHANGE |
|------------------------------|--------|--|-------------------|-------------------------------|----------------|----------|
| General Government | 100 | Salaries & Wages | \$ 2,484,639 | \$ 2,326,216 | \$ (158,423) | -6.4% |
| | 200 | Employee Benefits | 926,973 | 939,188 | 12,215 | 1.3% |
| | 300 | Professional/Contracted Services | 722,905 | 417,644 | (305,261) | -42.2% |
| | 500 | Purchased Services | 493,525 | 389,313 | (94,212) | -19.1% |
| | 600 | Materials / Supplies | 64,150 | 54,050 | (10,100) | -15.7% |
| | 800 | Equipment / Vehicles | 39,500 | 39,500 | - | 0.0% |
| | 900 | Other | 25,000 | 71,000 | 46,000 | 184.0% |
| | | | \$ 4,756,692 | \$ 4,246,911 | \$ (509,781) | -10.7% |
| Judicial Administration | 100 | Salaries & Wages | \$ 608,350 | \$ 648,929 | \$ 40,569 | 6.7% |
| | 200 | Employee Benefits | 184,070 | 191,112 | 7,042 | 3.8% |
| | 300 | Professional/Contracted Services | 189,974 | 179,665 | (10,309) | -5.4% |
| | 500 | Purchased Services | 59,689 | 45,900 | (13,789) | -23.1% |
| | 600 | Materials / Supplies | 13,150 | 12,695 | (455) | -3.5% |
| | 800 | Equipment / Vehicles | 800 | 800 | - | 0.0% |
| | | | \$ 1,056,043 | \$ 1,079,101 | \$ 23,058 | 2.2% |
| Public Safety | 100 | Salaries & Wages | \$ 3,280,775 | \$ 3,300,385 | \$ 19,610 | 0.6% |
| | 200 | Employee Benefits | 916,399 | 996,870 | 80,471 | 8.8% |
| | 300 | Professional/Contracted Services | 62,940 | 63,590 | 650 | 1.0% |
| | 500 | Purchased Services | 1,218,769 | 1,211,886 | (6,883) | -0.6% |
| | 600 | Materials / Supplies | 264,200 | 268,150 | 3,950 | 1.5% |
| | 800 | Equipment / Vehicles | 10,500 | 37,245 | 26,745 | 254.7% |
| | | | \$ 5,753,583 | \$ 5,878,126 | \$ 124,543 | 2.2% |
| General Services | 100 | Salaries & Wages | \$ 1,402,580 | \$ 1,256,283 | \$ (146,297) | -10.4% |
| | 200 | Employee Benefits | 423,077 | 382,027 | (41,050) | -9.7% |
| | 300 | Professional/Contracted Services | 3,724,600 | 3,700,600 | (24,000) | -0.6% |
| | 500 | Purchased Services | 767,511 | 794,698 | 27,187 | 3.5% |
| | 600 | Materials / Supplies | 235,500 | 207,200 | (28,300) | -12.0% |
| | 800 | Equipment / Vehicles | 3,600 | 2,500 | (1,100) | 0.0% |
| | 900 | Other (regional stormwater management) | | 6,970 | 6,970 | 0.0% |
| | | | \$ 6,556,868 | \$ 6,350,198 | \$ (206,670) | -3.2% |
| Health & Welfare | 100 | Salaries & Wages | \$ 46,800 | \$ 30,136 | \$ (16,664) | -35.6% |
| | 200 | Employee Benefits | 15,538 | 11,277 | (4,261) | -27.4% |
| | 300 | Professional/Contracted Services | 7,500 | 6,875 | (625) | -7.0% |
| | 500 | Purchased Services | 755,704 | 1,211 | (754,493) | -99.8% |
| | 600 | Materials / Supplies | 200 | 188 | (12) | -6.0% |
| | 900 | Other (Donations to external orgs) | | 759,221 | 759,221 | |
| | | | \$ 825,742 | \$ 809,008 | \$ (16,736) | -2.0% |
| Education | 900 | State/Federal/Other | \$ 35,134,284 | \$ 33,251,529 | \$ (1,882,755) | -5.4% |
| | 900 | Local | 26,057,721 | 25,506,721 | (551,000) | -2.1% |
| | 900 | Capital | 500,000 | - | (500,000) | -100.0% |
| | | | \$ 61,692,005 | \$ 58,758,250 | \$ (2,933,755) | -4.8% |
| Parks, Recreation & Cultural | 100 | Salaries & Wages | \$ 707,786 | \$ 919,897 | \$ 212,101 | 30.0% |
| | 200 | Employee Benefits | 224,139 | 316,156 | 92,017 | 41.1% |
| | 300 | Professional/Contracted Services | 24,650 | 158,368 | 133,718 | 537.3% |
| | 500 | Purchased Services | 750,391 | 712,764 | (37,627) | -5.0% |
| | 600 | Materials / Supplies | 284,984 | 58,750 | (226,234) | -79.4% |
| | 800 | Equipment / Vehicles | 2,000 | 1,500 | (500) | -25.0% |
| | | | \$ 1,994,160 | \$ 2,167,434 | \$ 173,274 | 8.7% |

ISLE OF WIGHT COUNTY
FY 2010-11 GENERAL OPERATING BUDGET
EXPENDITURE SUMMARY BY FUNCTION

| FUNCTION | OBJECT | DESCRIPTION | FY 2010 BUDGET | FY 2011 PROPOSED BUDGET | \$ CHANGE | % CHANGE |
|-----------------------|--------|------------------------------------|-------------------|-------------------------------|----------------|----------|
| Community Development | 100 | Salaries & Wages | \$ 1,025,617 | \$ 983,436 | \$ (42,181) | -4.1% |
| | 200 | Employee Benefits | 301,915 | 302,647 | 732 | 0.2% |
| | 300 | Professional/Contracted Services | 151,945 | 100,916 | (51,029) | -33.6% |
| | 500 | Purchased Services | 212,544 | 148,601 | (63,943) | -30.1% |
| | 600 | Materials / Supplies | 38,420 | 31,185 | (7,235) | -18.8% |
| | 800 | Equipment / Vehicles | 3,200 | - | (3,200) | -100.0% |
| | 900 | Other (External organizations) | | 106,250 | 106,250 | |
| | | | \$ 1,733,641 | \$ 1,673,035 | \$ (60,606) | -3.5% |
| Other Financing Uses | 100 | Non-Departmental Compensation | \$ 50,000 | \$ 80,000 | \$ 30,000 | 60.0% |
| | 200 | Non-Departmental Benefits | 52,500 | 71,553 | 19,053 | 36.3% |
| | 600 | Materials / Supplies | 4,000 | 1,000 | (3,000) | -75.0% |
| | 900 | Non-Departmental Other | | 16,640 | | |
| | 500 | Annexation Agreement | 1,215,000 | 1,120,088 | (94,904) | -7.8% |
| | 900 | Debt Service | 2,541,010 | 2,858,474 | 317,464 | 12.5% |
| | 900 | Transfer to Social Services | | | | |
| | 900 | State/Federal/Other | 3,447,286 | 3,447,286 | - | 0.0% |
| | 900 | Local Contribution | 774,826 | 774,826 | - | 0.0% |
| | 900 | Transfer to Section 8 | | | | |
| | 900 | State/Federal/Other | 150,000 | 131,760 | (18,240) | -12.2% |
| | 900 | Local Contribution | 57,734 | 57,735 | 1 | 0.0% |
| | 900 | Transfer to Comprehensive Services | | | | |
| | 900 | State/Federal/Other | 422,100 | 444,768 | 22,668 | 5.4% |
| | 900 | Local Contribution | 247,900 | 301,844 | 53,944 | 21.8% |
| | 900 | Transfer to Capital Projects | 5,954,520 | | (1,658,020) | -27.8% |
| | | From General fund | | 264,000 | | |
| | | From Fund Balances (bond funded) | | 4,032,500 | | |
| | 900 | Transfer to County Fair Fund | 10,000 | 9,500 | (500) | -5.0% |
| | 900 | Transfer to E911 Fund | 787,415 | 704,735 | (62,680) | -8.2% |
| | 900 | Transfer to Public Utilities Fund | 3,938,380 | 1,059,616 | (2,878,764) | -73.1% |
| | 900 | Reserve for Cash Proffers | 150,000 | - | (150,000) | -100.0% |
| | | | \$ 19,782,671 | \$ 15,376,334 | \$ (4,406,337) | -22.3% |
| Total Expenditures | | | \$ 104,151,405 | \$ 98,338,396 | \$ (7,813,009) | -7.5% |

**ISLE OF WIGHT COUNTY
FY 2010-11 GENERAL OPERATING BUDGET**

EXPENDITURE SUMMARY BY OBJECT

| EXPENDITURE CATEGORY | FY 2010 Budget | FY 2011 Proposed Budget | Increase/ (Decrease) | Percentage Increase/ (Decrease) Over FY 2009 | Percentage Of Each Over Category To Total |
|---|-----------------------|-------------------------------|-------------------------|--|---|
| (1) Salaries & Wages | \$ 9,606,567 | \$ 9,545,202 | \$ (61,365) | -0.6% | 9.2% |
| (2) Employee Benefits | 3,044,612 | 3,210,830 | 166,218 | 5.5% | 2.9% |
| (3)(4) Professional / Contracted Services | 4,894,714 | 4,627,758 | (266,956) | -5.3% | 4.7% |
| (3)(4) Purchased Services | 5,473,133 | 3,314,373 | (2,158,760) | -39.4% | 5.3% |
| (3)(4) Materials / Supplies | 904,604 | 633,216 | (271,388) | -30.0% | 0.9% |
| (3)(4) Equipment / Vehicles | 59,600 | 81,545 | 21,945 | 36.8% | 0.1% |
| (3)(4) Other | 80,178,175 | 74,925,472 | (5,252,703) | -6.6% | 77.0% |
| TOTAL | \$ 104,151,405 | \$ 96,338,396 | \$ (7,813,009) | -7.5% | 100.0% |

DESCRIPTION OF SIGNIFICANT INCREASES (DECREASES):

- (1) Salaries & Wages See Next Page
(2) Employee Benefits See Next Page

| (3) Other significant expenditure increases | FY 2009/10 | FY 2010/11 | Difference |
|--|-------------|-------------|------------|
| County Contribution to operation of Regional Jail | \$65,581 | \$421,250 | \$355,669 |
| General fund/Capital fund debt service | \$2,541,009 | \$2,858,474 | \$317,465 |
| Courts Building operating costs | \$0 | \$104,000 | \$104,000 |
| Public Safety - Total (Sheriff, Fire & Rescue, Inspections) | \$5,753,583 | \$5,878,126 | \$124,543 |
| Contribution to regional Comprehensive Services Act activity | \$247,900 | \$301,844 | \$53,944 |
| Insurance | \$293,775 | \$336,962 | \$43,187 |
| Contribution to State Forestries | \$6,960 | \$10,020 | \$3,160 |

(4) Other significant expenditure decreases

| | | | |
|---|--------------|--------------|---------------|
| Purchase of Professional Services | \$3,889,399 | \$3,231,000 | (\$658,399) |
| Marketing | \$70,100 | \$41,718 | (\$28,382) |
| Travel / Training | \$72,040 | \$41,114 | (\$30,926) |
| Franklin Annexation Settlement pmt | \$1,215,000 | \$1,120,096 | (\$94,904) |
| Operating maintenance, supplies & services | \$4,332,174 | \$3,660,814 | (\$671,360) |
| Contributions & support of external organizations | \$1,746,863 | \$1,609,098 | (\$137,765) |
| Transfer to Schools | \$26,057,721 | \$25,506,721 | (\$551,000) |
| Historic Resources | \$256,501 | \$219,759 | (\$36,742) |
| Transfers to capital projects (public utilities not included) | \$5,954,520 | \$4,296,500 | (\$1,658,020) |

ISLE OF WIGHT COUNTY
FY 2010-11 GENERAL OPERATING BUDGET
(Preliminary)
SALARY AND BENEFIT SUMMARY

| SALARIES/WAGES: | FY 2010 BUDGET | FY 2011 PROPOSED BUDGET | \$ CHANGE | % CHANGE |
|-----------------------------------|---------------------------|--|---------------------|-----------------|
| Salaries & Wages: | | | | |
| Full Time | \$ 8,385,842 | \$ 8,279,311 | \$ (106,531) | -1.3% |
| Part Time | 966,197 | 758,597 | (207,600) | -21.5% |
| Overtime | 72,034 | 360,303 | 288,269 | 400.2% |
| Other Compensation | 198,094 | 101,330 | (96,764) | -48.8% |
| New Staff - Full Time | - | - | - | N/A |
| Total Salaries & Wages | \$ 9,622,167 | \$ 9,499,541 | \$ (122,626) | -1.3% |

| EMPLOYEE BENEFITS: | FY 2010 BUDGET | FY 2011 PROPOSED BUDGET | \$ CHANGE | % CHANGE |
|--|---------------------------|--|------------------|-----------------|
| FICA / Medicare | | | | |
| Current Staff | \$ 720,329 | \$ 722,128 | \$ 1,799 | 0.2% |
| New Staff | 0 | 0 | 0 | N/A |
| | 720,329 | 722,128 | 1,799 | 0.2% |
| <p>Virginia Retirement System (VRS) budgeted rates changed from 11.86% of annual salary to 14.08%. VRS Optional Health Credit Program changed from .36% of annual salary to .12%.</p> | | | | |
| Current Staff | \$ 1,002,859 | \$ 1,171,514 | \$ 168,655 | 16.8% |
| New Staff | 0 | 0 | 0 | N/A |
| | 1,002,859 | 1,171,514 | 168,655 | 16.8% |
| <p>Hospitalization / Medical Insurance Premiums increased approximately 1%. Employer cost for family coverage = \$8,246/year</p> | | | | |
| Current Staff | \$ 926,409 | \$ 921,990 | \$ (4,419) | -0.5% |
| New Staff | 0 | 0 | 0 | N/A |
| | 926,409 | 921,990 | (4,419) | -0.5% |
| <p>Dental insurance premiums remained unchanged. Employer cost for family coverage = \$657/year</p> | | | | |
| Current Staff | \$ 61,615 | \$ 61,983 | \$ 368 | 0.6% |
| New Staff | 0 | 0 | 0 | N/A |
| | 61,615 | 61,983 | 368 | 0.6% |
| <p>Group Life Insurance budgeted premiums remain unchanged at .28% of annual salary.</p> | | | | |
| Current Staff | \$ 66,755 | \$ 22,925 | \$ (43,830) | -65.7% |
| New Staff | 0 | 0 | 0 | N/A |
| | 66,755 | 22,925 | (43,830) | -65.7% |

**ISLE OF WIGHT COUNTY
FY 2010-11 GENERAL OPERATING BUDGET**

SALARY & BENEFIT SUMMARY

| EMPLOYEE BENEFITS: | FY 2010 BUDGET | FY 2011 PROPOSED BUDGET | \$ CHANGE | % CHANGE |
|--|----------------------|-------------------------------|------------------|-------------|
| Deferred Compensation Plan (457B) the County matches dollar for dollar up to \$35 per month. | | | | |
| Current Staff | \$ 64,180 | \$ 45,570 | \$ (18,610) | -29.0% |
| New Staff | - | - | 0 | N/A |
| | 64,180 | 45,570 | (18,610) | -29.0% |
| Worker's Compensation Insurance | \$ 175,950 | \$ 199,084 | \$ 23,134 | 13.1% |
| Tuition Reimbursement | - | - | 0 | N/A |
| Unemployment Compensation | 15,500 | 34,053 | 18,553 | 119.7% |
| Other Benefits | 12,208 | 12,208 | 0 | 0.0% |
| Total Benefits | \$ 3,045,805 | \$ 3,191,455 | \$ 145,650 | 4.8% |
| Other | | 65,036 | | |
| TOTAL SALARIES & BENEFITS | \$ 12,667,972 | \$ 12,756,032 | \$ 23,024 | 0.2% |

ISLE OF WIGHT COUNTY
FY 2010-11 GENERAL OPERATING AND CAPITAL BUDGET
SUMMARY BY DEPARTMENT

| DEPARTMENT | FY 2010 Budget | FY 2010 Revised | FY 2011 Requested | FY 2011 Proposed | % Change | \$ Change |
|--|---------------------|---------------------|----------------------|---------------------|-------------|---------------------|
| General Government | | | | | | |
| Board of Supervisors | \$ 281,217 | \$ 288,217 | \$ 299,778 | \$ 270,686 | -4% | \$ (10,537) |
| Contingency | 8,207 | 8,207 | 100,000 | - | -100% | (8,207) |
| County Administrator | 628,520 | 628,520 | 628,953 | 495,643 | -21% | (132,877) |
| County Attorney | 436,497 | 468,497 | 435,781 | 444,489 | 2% | 7,992 |
| Human Resources | 257,800 | 257,800 | 343,119 | 142,431 | -45% | (115,369) |
| Commissioner of the Revenue | 548,619 | 553,619 | 560,171 | 557,409 | 2% | 8,850 |
| Real Estate Assessment | 318,060 | 449,660 | 28,900 | 26,824 | -92% | (291,236) |
| Treasurer | 523,443 | 535,285 | 558,507 | 544,972 | 4% | 21,529 |
| Budget and Finance | 454,404 | 491,644 | 460,453 | 459,350 | 1% | 4,946 |
| Insurance | 293,775 | 297,454 | 336,962 | 336,962 | 15% | 43,187 |
| Electoral Board/Registrar | 188,902 | 200,172 | 204,078 | 203,338 | 8% | 14,434 |
| Information Technology/GIS Operations | 721,135 | 721,135 | 720,971 | 677,987 | -6% | (43,148) |
| Communications | 96,114 | 96,114 | 96,644 | 66,783 | -10% | (9,351) |
| Total General Government Administration | \$ 4,756,693 | \$ 4,994,324 | \$ 4,784,317 | \$ 4,246,905 | -11% | \$ (509,788) |
| Judicial Administration | | | | | | |
| Circuit Court | \$ 34,445 | \$ 34,445 | \$ 34,445 | \$ 34,445 | 0% | \$ - |
| General District Court | 8,475 | 8,475 | 7,475 | 7,050 | -17% | (1,425) |
| Juvenile and Domestic Relations Court | 11,065 | 11,065 | 11,065 | 10,790 | -2% | (275) |
| Fifth District Court Services Unit | 164,134 | 164,134 | 186,200 | 155,580 | -5% | (8,574) |
| Clerk of the Circuit Court | 400,797 | 409,861 | 378,427 | 399,305 | 0% | (1,492) |
| Commonwealth Attorney | 437,127 | 437,127 | 478,769 | 471,952 | 8% | 34,825 |
| Total Judicial Administration | \$ 1,056,043 | \$ 1,065,107 | \$ 1,076,381 | \$ 1,079,101 | 2% | \$ 23,058 |
| Public Safety | | | | | | |
| Sheriff | \$ 2,950,558 | \$ 2,950,989 | \$ 3,506,489 | \$ 3,101,924 | 5% | \$ 151,366 |
| Care and Confinement of Prisoners | 85,581 | 152,790 | 421,250 | 421,250 | 542% | 355,669 |
| Emergency Services - Fire & Rescue | 1,339,623 | 1,343,588 | 981,331 | 881,268 | -34% | (458,355) |
| Volunteer Fire Services | 346,017 | 346,017 | 429,789 | 346,017 | 0% | - |
| Volunteer Rescue Services | 314,932 | 314,932 | 380,346 | 314,932 | 0% | - |
| Volunteer Fire/Rescue Station Services | - | - | - | 31,500 | - | 31,500 |
| Inspections and Code Enforcement | 513,061 | 513,061 | 533,921 | 519,548 | 1% | 6,487 |
| Animal Control | 206,676 | 206,676 | 245,590 | 245,616 | 19% | 38,940 |
| Emergency Management | 8,556 | 8,556 | 8,552 | 7,502 | -12% | (1,054) |
| Comprehensive Community Corrections Program | 8,579 | 8,579 | 8,579 | 8,579 | 0% | - |
| Total Public Safety | \$ 6,753,583 | \$ 5,845,106 | \$ 6,515,827 | \$ 5,878,136 | 2% | \$ 93,053 |
| General Services | | | | | | |
| Administration | \$ 177,945 | \$ 177,945 | \$ 181,133 | \$ 183,243 | 3% | \$ 5,297 |
| Refuse Collection | 770,648 | 787,148 | 762,542 | 760,136 | -1% | (10,510) |
| Refuse Disposal | 3,450,000 | 3,433,500 | 3,400,000 | 3,178,000 | -8% | (274,000) |
| Buildings and Grounds | 1,636,264 | 1,358,385 | 1,460,584 | 1,358,900 | -17% | (277,354) |
| Transportation / Maintenance | 81,080 | 62,250 | 48,250 | 41,000 | -49% | (40,000) |
| Maintenance of Roads | - | - | - | - | N/A | - |
| Roadway Beautification | 9,400 | 10,932 | 3,100 | 3,100 | -67% | (8,300) |
| Engineering Division | 431,623 | 485,080 | 433,484 | 437,820 | 1% | 5,197 |
| Generator Maintenance Contract | 370,352 | 370,352 | 370,000 | 370,000 | - | - |
| DEQ Tank Cleanup | - | 20,000 | 25,000 | 20,000 | - | - |
| Total General Services | \$ 6,556,868 | \$ 6,315,238 | \$ 6,684,053 | \$ 6,350,198 | -3% | \$ (596,670) |
| Health & Welfare | | | | | | |
| Commission on Aging | \$ 1,700 | \$ 1,700 | \$ 1,700 | \$ 1,700 | 0% | - |
| Court Appointed Special Advocate (CASA) | 34,723 | 34,723 | 35,472 | 34,723 | 0% | - |
| Early Childhood Council | 31,250 | 31,250 | 31,250 | 31,250 | 0% | - |
| Independence Center | 5,300 | 5,300 | 7,500 | 5,000 | -6% | (300) |
| Genieve Shelter | 10,600 | 10,600 | 10,600 | 8,000 | -25% | (2,600) |
| Isle of Wight Truad | 2,780 | 2,780 | 2,780 | 2,780 | 0% | - |
| Juvenile Accountability Program | 49,924 | 49,924 | 49,517 | 49,785 | 0% | (139) |
| Senior Services of Southeastern Virginia | 33,413 | 33,413 | 44,913 | 30,000 | -10% | (3,413) |

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

| PROPERTY TAXES | Adopted FY 2010 | Recommended FY 2011 | % Change |
|----------------------------|----------------------------|--------------------------------|---------------------|
| Real Estate | \$ 0.52 | \$ 0.52 | 0% |
| Personal Property (change) | \$ 4.40 | \$ 4.50 | 2% |
| Machinery & Tools | \$ 0.95 | \$ 0.95 | 0% |
| Mobile Homes | \$ 0.52 | \$ 0.52 | 0% |
| Boats / Airplanes | \$ 1.00 | \$ 1.00 | 0% |

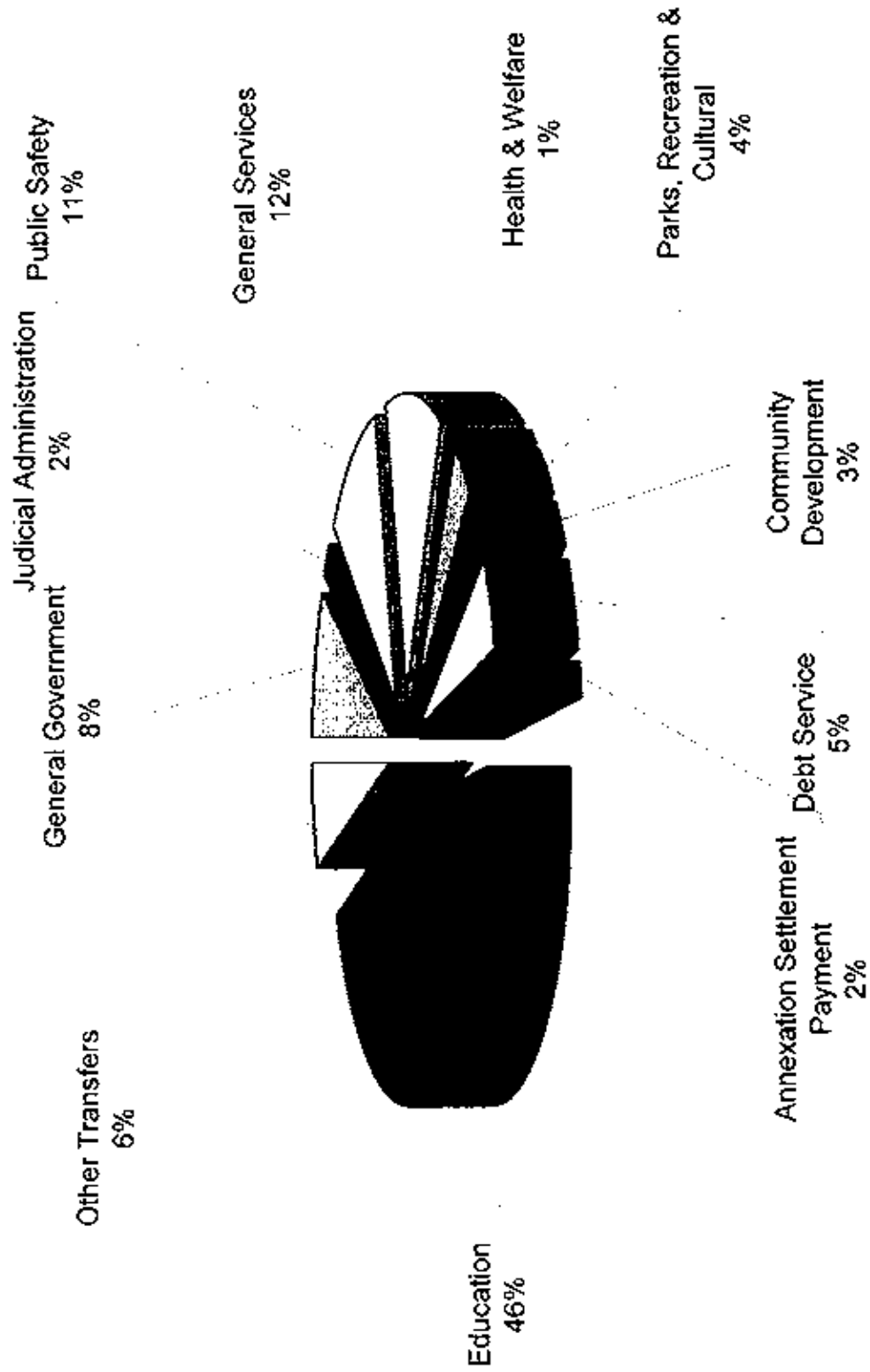
Rates are per \$100 of assessed value / Projected Personal Property Tax Relief = 62%

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 | \$30 per year \$20 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



**Isle of Wight County
FY 2010-11 General Operating Budget**

Special Revenue / Enterprise Funds Summary

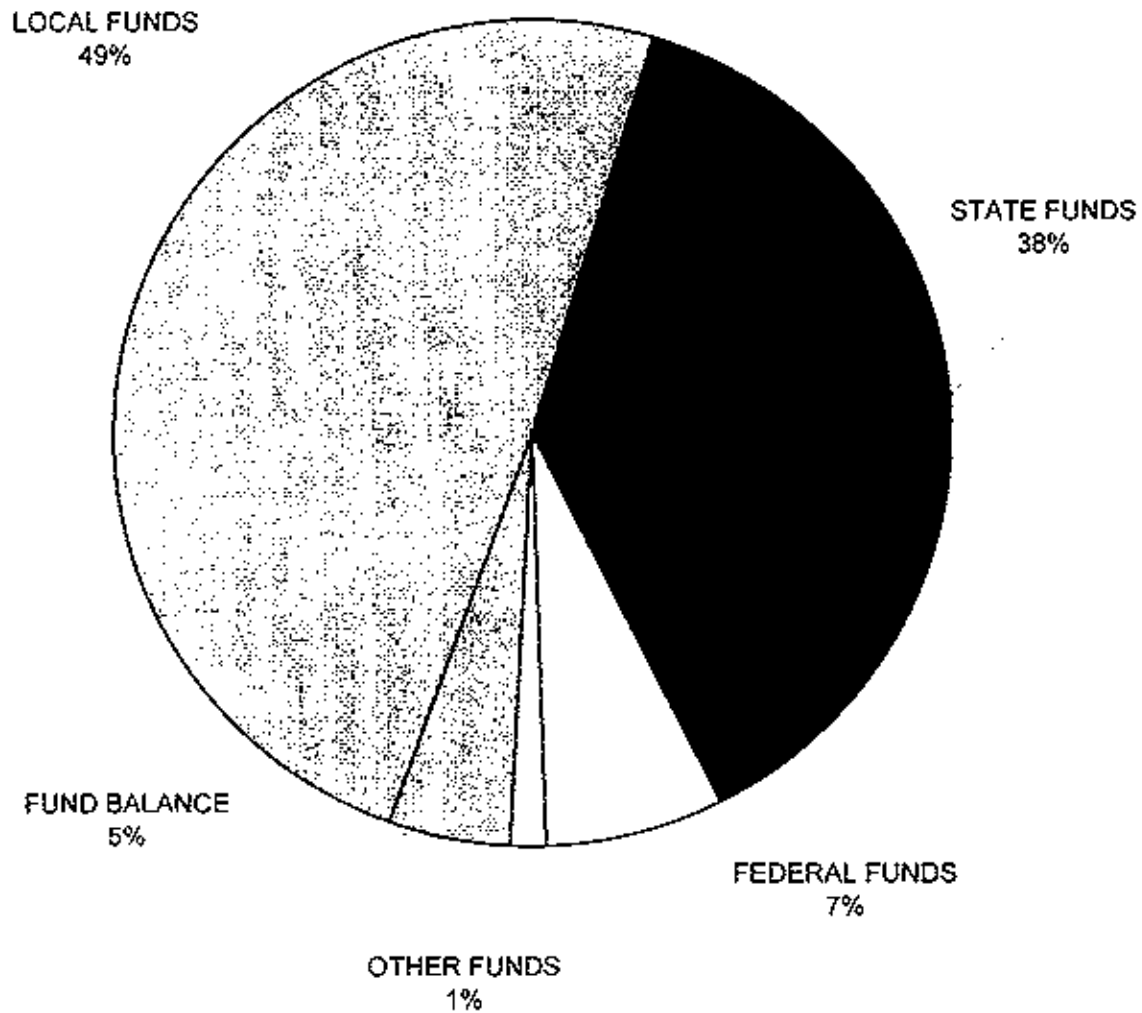
| | <u>Museum Gift Shop</u> | <u>County Fair</u> | <u>E-911</u> | <u>Comprehensive Services</u> | <u>Section 8</u> | <u>Social Services</u> | <u>Public Utilities</u> |
|--------------------------------|-----------------------------|------------------------|------------------|-----------------------------------|------------------|----------------------------|-----------------------------|
| Operating Revenues: | | | | | | | |
| State / Federal / Other | \$- | \$- | 84,000 | 444,769 | 131,760 | 3,447,286 | \$- |
| Fees & Other Revenue | 8,350 | 206,230 | | | | | 3,174,008 |
| Donations | 1,650 | | | | | | |
| Fund Balance/Bond Proceeds | | | | | | | 3,153,625 |
| Recovered Costs | | | \$ 81,138 | | | | - |
| Transfer from General Fund | - | \$ 9,500 | \$ 704,735 | \$ 301,844 | \$ 57,735 | \$ 774,826 | \$ 1,059,616 |
| Total: | \$10,000 | \$215,730 | \$869,873 | \$746,613 | \$189,495 | \$4,222,112 | \$7,387,249 |
| Operating Expenditures: | | | | | | | |
| Operating Expenses | \$ 10,000 | \$ 215,730 | \$ 869,872 | \$ 746,613 | \$ 189,495 | \$ 4,222,112 | \$ 4,051,749 |
| Capital Expenses | - | - | - | - | - | - | 3,335,500 |
| Total: | \$10,000 | \$215,730 | \$869,872 | \$746,613 | \$189,495 | \$4,222,112 | \$7,387,249 |

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

| | |
|--|------------------|
| Virginia Legal Aid Society | \$ 5,147 |
| Preservation Virginia (APVA) | \$ 5,000 |
| Med Flight | \$ 500 |
| Community Help In Progress (CHIP) | \$ 4,083 |
| Providential Credit Care Management Inc. | \$ 10,590 |
| The Children's Center | \$ 5,000 |
| Smithfield Cultural Arts | \$ 5,500 |
| Rawls Museum | \$ 1,000 |
| Regional Task Force for Ending Homlessness | \$ 2,500 |
| Surry Area Free Clinic, Inc. | <u>\$ 7,500</u> |
| Total Requests | <u>\$ 46,820</u> |

**ISLE OF WIGHT COUNTY
FY 2010-11 GENERAL OPERATING BUDGET**

REVENUE



Note: Very little of the category labeled Fund Balance is taken from the true fund balance (i.e. the residual of assets minus liabilities). Most comes from proceeds of bond issues remaining from prior fiscal year. About \$210K comes from the money reserved to operate the PACE program (purchase of development rights on agricultural property).

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

REVENUE

| REVENUE SUMMARY | FY 2007 Actual | FY 2008 Actual | FY 2009 Actual | FY 2010 Adopted | FY 2010 Expected | 2011 Proposed | % Change | % Total |
|--------------------------------|----------------------|----------------------|-----------------------|-----------------------|-----------------------|----------------------|-------------|-------------|
| GENERAL PROPERTY TAXES | \$ 34,738,809 | \$ 38,455,018 | \$ 39,132,226 | \$ 38,583,492 | \$ 38,593,310 | \$ 39,108,500 | 1% | 41% |
| OTHER LOCAL TAXES | 5,816,380 | 6,393,256 | 6,171,271 | 6,036,530 | 5,705,363 | 6,084,000 | 1% | 6% |
| PERMITS, PRIVILEGE FEES | 705,195 | 422,715 | 426,074 | 401,324 | 368,490 | 510,087 | 27% | 1% |
| FINES AND FORFEITURES | 47,800 | 101,443 | 65,772 | 78,000 | 130,000 | 66,000 | -15% | 0% |
| REVENUE FROM USE OF MONEY | 1,686,566 | 1,103,516 | 319,417 | 345,000 | 55,700 | 57,000 | -83% | 0% |
| REVENUE FROM USE OF PROPERTY | 72,782 | 73,872 | 78,924 | 71,000 | 95,000 | 95,000 | 34% | 0% |
| CHARGES FOR SERVICES | 834,908 | 797,332 | 900,529 | 771,184 | 870,655 | 888,325 | 15% | 1% |
| MISCELLANEOUS REVENUE | 640,482 | 10,763,305 | 25,929,376 | 25,742,385 | 14,084,150 | 513,000 | -98% | 1% |
| NON-CATEGORICAL AID | 5,763,881 | 5,372,245 | 5,218,906 | 5,200,803 | 5,205,765 | 5,142,080 | -1% | 5% |
| SHARED EXPENSES | 2,179,483 | 2,170,876 | 2,189,103 | 2,163,773 | 1,877,020 | 1,985,439 | -8% | 2% |
| STATE CATEGORICAL AID | 1,185,282 | 1,462,207 | 1,683,993 | 1,743,934 | 1,812,725 | 4,138,090 | 137% | 4% |
| FEDERAL CATEGORICAL AID | 1,910,966 | 1,509,682 | 298,278 | 2,035,294 | 48,179 | - | -100% | 0% |
| SCHOOL AID | 32,243,288 | 33,157,543 | 35,553,383 | 35,439,719 | 34,121,191 | 33,251,529 | -8% | 35% |
| RESERVED FUND BAL. - Capital | - | - | 1,080,000 | 1,080,000 | 515,000 | 210,835 | -80% | 0.2% |
| UNRESERVED FUND BAL. - Capital | - | - | 1,457,000 | 1,457,000 | - | 258,000 | -82% | 0.3% |
| FUND BAL. - (Prior Bonds) | - | - | 3,127,847 | 3,127,847 | 1,848,226 | 4,032,500.00 | 29% | 4.2% |
| TOTAL | \$ 87,825,762 | \$ 99,782,618 | \$ 123,832,110 | \$ 124,257,065 | \$ 106,330,774 | \$ 96,338,396 | -22% | 100% |

| REVENUE SOURCE: | FY 2006 Actual | FY 2008 Actual | FY 2009 Actual | FY 2010 Adopted | FY 2010 Expected | 2011 Proposed | % Change | % Total |
|-----------------|----------------------|----------------------|-----------------------|-----------------------|-----------------------|----------------------|-------------|-------------|
| LOCAL FUNDS | \$ 44,542,922 | \$ 46,110,255 | \$ 47,920,871 | \$ 62,840,995 | \$ 48,372,888 | \$ 47,319,912 | -24% | 49% |
| STATE FUNDS | 36,738,471 | 37,398,672 | 38,414,422 | 39,160,371 | 36,089,433 | 36,437,003 | -7% | 38% |
| FEDERAL FUNDS | 5,394,144 | 5,054,913 | 4,230,933 | 5,775,659 | 5,583,585 | 6,638,470 | 15% | 7% |
| OTHER FUNDS | 1,152,245 | 1,220,778 | 1,288,318 | 1,341,858 | 1,391,862 | 1,441,675 | 7% | 1% |
| BONDS | - | 10,000,000 | 25,102,718 | 9,367,900 | 13,530,000 | - | N/A | 0% |
| FUND BALANCE | - | - | 5,664,847 | 5,664,847 | 2,383,228 | 4,501,336 | -21% | 5% |
| TOTAL | \$ 87,825,762 | \$ 99,782,618 | \$ 123,832,110 | \$ 123,951,630 | \$ 106,330,774 | \$ 96,338,396 | -22% | 100% |

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

REVENUE

| REVENUE SUMMARY | FY 2007 Actual | FY 2008 Actual | FY 2009 Actual | FY 2010 Adopted | FY 2010 Expected | 2011 Proposed | % Change | % Total |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-------------|-------------|
| GENERAL PROPERTY TAXES: | | | | | | | | |
| REAL PROPERTY | \$ 20,212,259 | \$ 20,654,803 | \$ 22,320,403 | \$ 22,489,000 | \$ 22,535,409 | \$ 21,184,000 | -6% | 54% |
| PUBLIC SERVICE CORP-REAL/PERS | 882,876 | 1,159,175 | 1,059,318 | 1,075,000 | 1,149,000 | 1,250,000 | 16% | 3% |
| PERSONAL PROPERTY | 6,283,479 | 6,814,963 | 7,588,489 | 5,910,000 | 5,560,000 | 10,129,000 | 71% | 26% |
| BOAT / AIRPLANE TAX | 203,071 | 227,441 | 238,550 | 240,000 | 284,000 | 289,000 | 12% | 1% |
| MOBILE HOME | 110,560 | 102,301 | 112,703 | 111,000 | 118,000 | 119,500 | 8% | 0% |
| MACHINERY AND TOOLS | 6,547,435 | 7,081,096 | 7,363,782 | 6,970,000 | 7,488,910 | 5,600,000 | -17% | 15% |
| PENALTIES | 295,804 | 287,180 | 309,338 | 200,000 | 285,000 | 225,000 | 13% | 1% |
| INTEREST | 123,525 | 128,057 | 181,564 | 100,000 | 165,000 | 130,000 | 30% | 0% |
| TOTAL | \$ 34,738,809 | \$ 36,455,016 | \$ 39,132,226 | \$ 37,075,000 | \$ 38,593,310 | \$ 39,106,500 | 5% | 100% |
| OTHER LOCAL TAXES: | | | | | | | | |
| LOCAL SALES AND USE TAX | \$ 1,988,722 | \$ 2,058,157 | \$ 2,019,800 | \$ 2,035,000 | \$ 1,800,000 | \$ 2,093,000 | 3% | 34% |
| COMMUNICATIONS SALES TAX | 655,620 | 1,528,918 | 1,389,159 | 1,450,000 | 1,275,000 | 1,350,000 | -7% | 22% |
| CONSUMER UTILITY | 705,405 | 886,181 | 841,343 | 880,000 | 750,000 | 840,000 | -2% | 14% |
| CONSUMPTION TAX | 146,704 | 136,402 | 141,951 | 142,000 | 110,000 | 100,000 | -30% | 2% |
| BUSINESS LICENSE | 480,499 | 367,687 | 364,827 | 386,000 | 365,800 | 355,000 | -8% | 6% |
| LODGING TAX | 25,692 | 19,472 | 20,858 | 20,000 | 19,183 | 20,000 | 0% | 0% |
| MEALS TAX | 213,881 | 258,133 | 238,106 | 246,000 | 285,000 | 280,000 | 14% | 5% |
| CELLULAR COMMUNICATIONS TAX | 177,791 | - | - | - | - | - | N/A | 0% |
| MOTOR VEHICLE LICENSES | 514,680 | 496,789 | 557,858 | 500,000 | 550,400 | 539,000 | 8% | 9% |
| CABLE / BANK FRANCHISE TAX | 121,577 | 9,072 | 6,657 | - | - | 7,000 | N/A | 0% |
| TAXES ON RECORDATION/WILLS | 804,809 | 652,445 | 590,811 | 500,000 | 550,000 | 500,000 | 0% | 8% |
| TOTAL | \$ 5,816,380 | \$ 6,383,256 | \$ 6,171,271 | \$ 6,139,000 | \$ 5,705,363 | \$ 6,084,000 | -1% | 100% |
| PERMITS, PRIVILEGE FEES AND REGULATORY LICENSES: | | | | | | | | |
| ANIMAL LICENSES | \$ 10,370 | \$ 20,050 | \$ 22,859 | \$ 20,000 | \$ 22,100 | \$ 20,000 | -2% | 4% |
| ZONING AND SUBDIVISION FEES | 133,825 | 74,794 | 81,558 | 80,000 | 38,500 | 45,000 | -44% | 9% |
| BUILDING AND RELATED PERMITS | 331,177 | 228,064 | 219,957 | 260,000 | 210,000 | 293,587 | 17% | 58% |
| CASH PROFFERS | 185,907 | 83,662 | 105,709 | 150,000 | 90,000 | 130,000 | -13% | 25% |
| CONCEALED WEAPONS PERMITS | 2,714 | 8,293 | 9,170 | 5,000 | 6,000 | 4,800 | -4% | 1% |
| TRANSFER FEES | 1,487 | 1,997 | 1,121 | 1,500 | 890 | 900 | -40% | 0% |
| MISC PERMITS/FEES (includes inspection fees) | 39,715 | 7,855 | 5,700 | 10,000 | 1,000 | 15,800 | 58% | 3% |
| TOTAL | \$ 705,195 | \$ 422,715 | \$ 426,074 | \$ 516,500 | \$ 368,490 | \$ 510,087 | -1% | 100% |
| CHARGES FOR SERVICES: | | | | | | | | |
| CHARGES FOR CW ATTORNEY | \$ 1,350 | \$ 3,827 | \$ 3,170 | \$ 1,200 | \$ 1,050 | \$ 2,000 | 87% | 0% |
| JURORS | 2,217 | - | - | 4,500 | 383 | - | -100% | 0% |
| SHERIFF'S FEES | 2,204 | 2,204 | 3,920 | 2,200 | 2,500 | 2,200 | 0% | 0% |
| CHARGES FOR OTHER PROTECTION | 1,811 | 2,351 | - | 2,500 | 1,800 | 6,500 | 180% | 1% |
| ANIMAL CONTROL FEES | - | - | - | - | - | 1,325 | - | - |
| CHARGES FOR WASTE REMOVAL | 3,480 | 2,520 | 4,980 | 4,000 | 4,000 | 4,000 | 0% | 0% |
| CHARGES FOR PLANNING/COM DEV | - | 1,693 | 7,963 | 1,500 | 475 | 500 | -87% | 0% |
| CHARGES FOR PARKS & REC. | 188,928 | 233,539 | 215,433 | 286,350 | 198,000 | 250,900 | -12% | 28% |
| EMS FEES | 607,635 | 457,018 | 570,363 | 475,000 | 580,000 | 550,900 | 18% | 62% |
| COURT COSTS | 46,285 | 94,180 | 78,380 | 95,000 | 54,000 | 50,000 | -47% | 6% |
| BUILDING CONSTRUCTION COURT FEE | - | - | 19,220 | - | 30,847 | 20,000 | - | - |
| TOTAL | \$ 834,908 | \$ 797,332 | \$ 900,529 | \$ 872,250 | \$ 870,655 | \$ 888,325 | 2% | 38% |

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

REVENUE

| REVENUE SUMMARY | FY 2007 Actual | FY 2008 Actual | FY 2009 Actual | FY 2010 Adopted | FY 2010 Expected | 2011 Proposed | % Change | % Total |
|---------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|--------------|----------------|
| MISCELLANEOUS: | | | | | | | | |
| EXPENDITURES REFUNDS | \$ 131,394 | \$ 195,731 | | \$ 115,000 | \$ 2,253 | | -100% | 0% |
| MISCELLANEOUS | 155,884 | 227,991 | 91,260 | 128,733 | 49,897 | 50,000 | -61% | 7% |
| USE OF MONEY & PROPERTY | | | 388,341 | | 200,000 | 152,000 | | |
| FINES AND FORFEITURES | | | 65,772 | | 130,000 | 68,000 | | |
| DONATIONS | 25,707 | 2,000 | | | 2,000 | | N/A | 0% |
| RECOVERED COSTS | 327,397 | 337,673 | 735,398 | 348,000 | 300,000 | 463,000 | 33% | 63% |
| BOND ISSUE | - | 10,000,000 | 25,102,718 | 9,367,800 | 13,530,000 | - | -100% | 0% |
| TOTAL | \$ 640,482 | \$ 10,763,305 | \$ 26,393,489 | \$ 9,857,633 | \$ 14,214,150 | \$ 731,000 | -93% | 70% |
| NONCATEGORICAL AID: | | | | | | | | |
| PERSONAL PROPERTY TAX RELIEF | \$ 5,287,011 | \$ 5,115,890 | \$ 5,115,890 | \$ 5,115,890 | \$ 5,115,890 | \$ 5,115,890 | 0% | 99% |
| STATE AID TO LOCALITIES | | | \$ (100,287) | \$ (39,664) | (39,664) | (118,890) | N/A | -2% |
| ABC PROFITS | 12,344 | 12,344 | | | | | N/A | 0% |
| MOBILE HOME TITLING TAX | 118,287 | 84,586 | 82,861 | 75,000 | 75,000 | 60,000 | -20% | 1% |
| WINE TAXES | 12,939 | 12,939 | | | | | N/A | 0% |
| GRANTORS TAX ON DEEDS | 320,027 | 109,509 | 80,276 | 75,000 | 74,500 | 50,000 | -33% | 1% |
| ROLLING STOCK TAX | 33,273 | 36,877 | 40,167 | 35,000 | 40,039 | 35,000 | 0% | 1% |
| TOTAL | \$ 5,763,881 | \$ 5,372,245 | \$ 5,218,906 | \$ 5,201,226 | \$ 5,205,765 | \$ 5,142,090 | -1% | 100% |
| SHARED EXPENSES: | | | | | | | | |
| COMMONWEALTH ATTORNEY | \$ 268,617 | \$ 274,314 | \$ 323,680 | \$ 375,000 | \$ 326,100 | \$ 334,800 | -11% | 17% |
| SHERIFF | 1,185,714 | 1,234,485 | 1,227,449 | 1,274,000 | 1,029,640 | 1,138,690 | -11% | 57% |
| COMMISSIONER OF REVENUE | 141,432 | 147,748 | 158,876 | 158,600 | 97,570 | 120,149 | -20% | 8% |
| TREASURER | 129,555 | 137,650 | 144,007 | 143,800 | 119,000 | 108,777 | -24% | 5% |
| MEDICAL EXAMINER | 60 | - | - | 200 | - | - | -100% | 0% |
| REGISTRAR/ELECTORAL BOARD | 58,180 | 66,088 | 55,110 | 55,000 | 55,000 | 41,250 | -25% | 2% |
| CLERK OF CIRCUIT COURT | 395,905 | 310,391 | 287,981 | 323,800 | 249,710 | 241,973 | -25% | 12% |
| TOTAL | \$ 2,179,463 | \$ 2,170,576 | \$ 2,189,103 | \$ 2,322,400 | \$ 1,877,020 | \$ 1,986,439 | -15% | 100% |
| STATE CATEGORICAL AID: | | | | | | | | |
| OTHER CAT. AID & GRANTS | \$ 223,608 | \$ 303,527 | \$ 1,683,993 | \$ 233,352 | \$ 270,320 | \$ 114,275 | -51% | 3% |
| COMPREHENSIVE SERVICES | 273,322 | 370,657 | | 422,100 | 422,100 | 444,769 | 5% | 11% |
| PUBLIC ASSISTANCE WELFARE ADMIN | 688,352 | 768,023 | | 1,120,305 | 1,120,305 | 3,579,046 | 219% | 86% |
| TOTAL | \$ 1,185,282 | \$ 1,442,207 | \$ 1,683,993 | \$ 1,775,757 | \$ 1,812,725 | \$ 4,138,090 | 133% | 100% |
| FEDERAL CATEGORICAL AID: | | | | | | | | |
| EMERGENCY SERVICES | \$ - | \$ - | \$ 152,328.00 | \$ - | | \$ - | N/A | #DIV/0! |
| OTHER CATEGORICAL AID | 173,052 | | 38,978 | 45,999 | 48,179 | | -100% | #DIV/0! |
| PUBLIC ASSISTANCE WELFARE ADMIN | 1,737,904 | 1,509,692 | 108,974 | 2,273,130 | | | -100% | #DIV/0! |
| TOTAL | \$ 1,910,956 | \$ 1,509,692 | \$ 261,278 | \$ 2,319,129 | \$ 48,179 | \$ - | -100% | #DIV/0! |
| SCHOOL AID: | | | | | | | | |
| REVENUE FROM THE STATE | \$ 27,607,845 | \$ 28,391,544 | \$ 30,322,420 | \$ 30,052,061 | \$ 27,193,923 | \$ 25,171,384 | -16% | 76% |
| REVENUE FROM FED GOVT | 3,483,178 | 3,545,221 | 3,932,655 | 3,740,365 | 5,535,408 | 8,838,470 | 77% | 20% |
| OTHER | 1,152,245 | 1,220,778 | 1,298,318 | 1,341,858 | 1,391,862 | 1,441,675 | 7% | 4% |
| TOTAL | \$ 32,243,268 | \$ 33,157,543 | \$ 35,553,393 | \$ 35,134,284 | \$ 34,121,191 | \$ 33,251,529 | -5% | 100% |

**ISLE OF WIGHT COUNTY
FY 2010-11 GENERAL OPERATING BUDGET**

PROPERTY TAX CALCULATION

| Real Property Class | Rate Per \$100 | FY 2010 Assessment | 2010 Actual Assessment (CY 2009 B.L.S.) | FY 2011 Estimated Assessment | % Change Budget to Budget | % Change Budget to Actual |
|-------------------------------|----------------|--------------------|---|------------------------------|---------------------------|---------------------------|
| Real Estate | \$0.52 | \$ 4,420,000,000 | \$ 4,420,000,000 | \$ 4,154,800,000 | -6.0% | 6.0% |
| Less Tax Relief | | (39,423,000) | (36,902,200.0) | (37,057,620) | | |
| Less Recycling Credit | | (50,200,000) | (50,595,085.0) | (50,595,085) | | |
| Net Real Estate | | 4,330,377,000 | \$ 4,332,502,715 | 4,067,147,295 | -6.1% | |
| Personal Property | \$4.50 | 247,000,000 | 247,000,000 | 329,000,000 | 33.2% | 33.2% |
| Less Fire & Rescue Tax Relief | | (1,060,000) | | (1,080,000) | 0.0% | |
| Net Personal Property | | 245,940,000 | | 327,940,000 | 33.3% | |
| Machinery & Tools | \$0.95 | 752,000,000 | 752,000,000 | 673,482,000 | -10.4% | 10.4% |
| Mobile Homes | \$0.52 | 21,800,000 | 21,800,000 | 20,492,000 | -6.0% | -6.0% |
| Boats/Airplanes | \$1.00 | 24,000,000 | 24,000,000 | 24,000,000 | 0.0% | 0.0% |
| Public Service | | 1,075,000 | 1,075,000 | 1,250,000 | 16.3% | 16.3% |
| Business License | | 388,000 | | 355,000 | -8.0% | |
| Meals Tax | | 246,000 | | 280,000 | 13.8% | |
| Transient Occupancy (Lodging) | | 20,000 | | 20,000 | 0.0% | |

| Real Property Class | Projected FY 2011 Revenues | Less Bad Debt Ratio of 1.0% | Net FY 2011 Revenues | Proposed FY 2011 BUDGET | 2010 BUDGET | "NEW" MONEY |
|---|----------------------------|-----------------------------|----------------------|--|-----------------|-------------|
| Real Estate | \$ 21,604,960 | (216,050) | \$ 21,388,910 | \$ 21,380,000 | | |
| Less Tax Relief | (191,900) | | (191,900) | (191,900) | | |
| Less Recycling Credit | (263,100) | | (263,100) | (263,100) | | |
| Net Real Estate | 21,149,960 | | 20,933,910 | \$ 20,935,000 | \$ 21,944,000 | (1,009,000) |
| Delinquent Real Estate | 498,750 | | 498,750 | 250,000 | \$ 525,000 | (275,000) |
| Personal Property (Less PPTR) | 9,689,110 | (96,891) | 9,592,219 | \$ 8,328,000 | 5,810,000 | 2,719,000 |
| Delinquent Personal Property | 300,000 | | 300,000 | 300,000 | 300,000 | |
| Machinery & Tools | 5,800,000 | - | 5,800,000 | 5,800,000 | 6,870,000 | (1,170,000) |
| Mobile Homes | 106,558 | (1,066) | 105,493 | 105,500 | 111,000 | (5,500) |
| Boats/Airplanes | 240,000 | (2,400) | 237,600 | 259,000 | 240,000 | 19,000 |
| Public Service | 1,250,000 | | 1,250,000 | 1,250,000 | 1,075,000 | 175,000 |
| Business License | 355,000 | | 355,000 | 355,000 | 386,000 | (31,000) |
| Meals Tax | 280,000 | - | 280,000 | 280,000 | 246,000 | 34,000 |
| Transient Occupancy (Lodging) | 20,000 | | 20,000 | 20,000 | 20,000 | |
| | \$ 39,689,378 | \$ (316,406) | \$ 39,372,972 | \$ 37,883,500 | \$ 37,427,000 | \$ 456,500 |
| | | | | Less Current year Budgeted Tax Revenue | \$ (37,727,000) | |
| Assessed Values provided by Commissioner of Revenue | | | "New Money" | \$ 156,500 | | |

1.0%

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

"ONE CENT EQUALS"

| <u>TAX TYPE</u> | <u>PROPOSED TAX RATE</u> | <u>PROPOSED REVENUE</u> | <u>ONE CENT EQUALS</u> |
|-------------------------------------|-------------------------------------|------------------------------------|-----------------------------------|
| <i>Real Estate</i> | \$0.52 / 100 | \$ 20,934,000 | \$ 406,715 |
| <i>Personal Property</i> | \$4.50 / 100 | \$ 8,329,000 | \$ 32,794 |
| <i>Machinery & Tools</i> | \$0.95 / 100 | \$ 5,800,000 | \$ 67,349 |
| <i>Boats / Airplanes</i> | \$1.00 / 100 | \$ 295,000 | \$ 2,400 |
| <i>Mobile Home</i> | \$0.52 / 100 | \$ 105,500 | \$ 2,049 |

Note: All rates remain the same as in effect for 2009/10 except for the Personal Property rate. This rate increases from \$4.40/100 to \$4.50/100

ISLE OF WIGHT COUNTY
FY 2010-11 GENERAL OPERATING BUDGET
PROPOSED FEE CHANGES

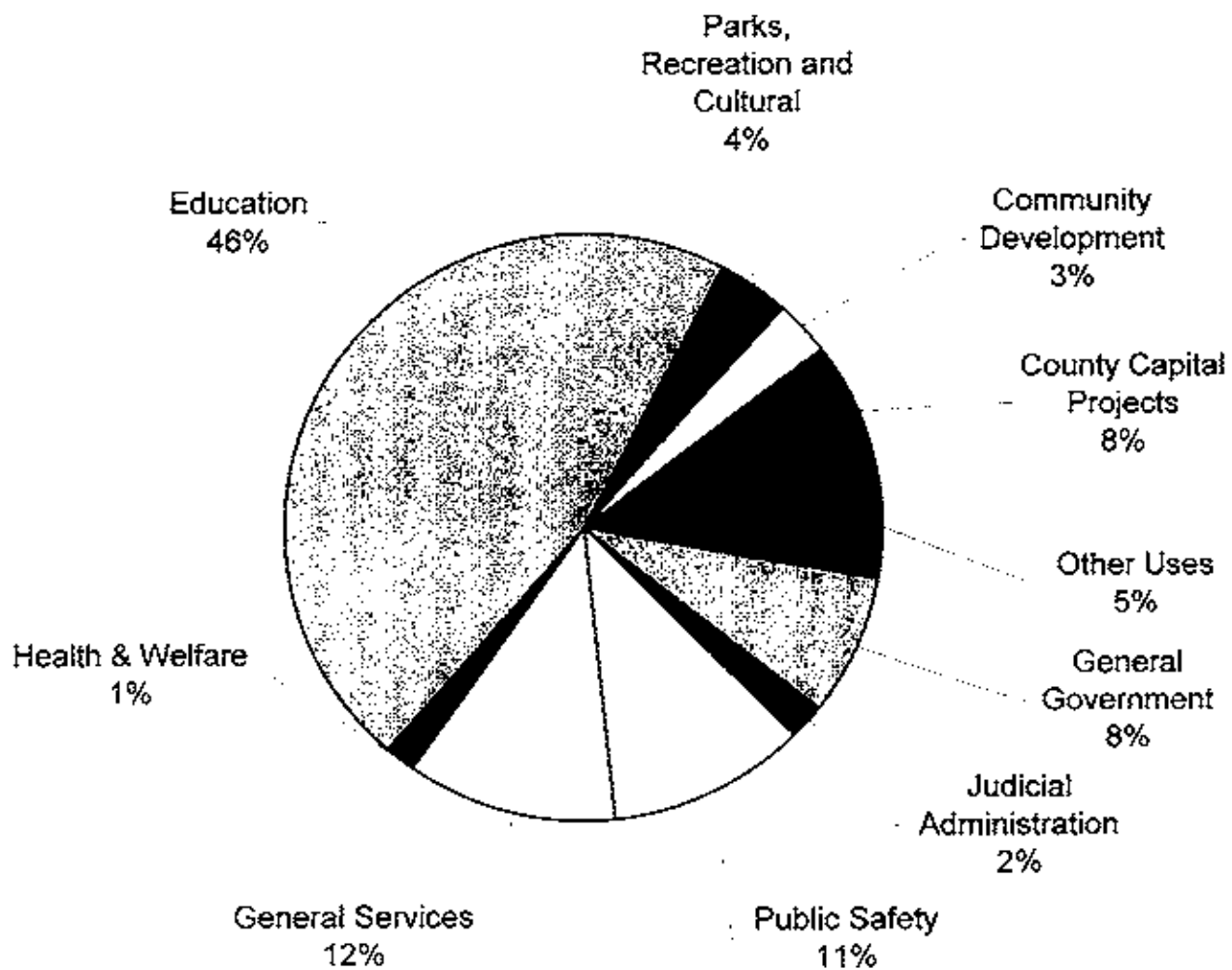
| INSPECTIONS | Current FY 2010 | Recommended FY 2011 | % Change |
|----------------------------------|--------------------|------------------------|-------------|
| Reinspecton | \$ 100.00 | \$ 125.00 | 25% |
| Change of Use | \$ 30.00 | \$ 250.00 | 733% |
| Pier | \$ 35.00 | \$ 50.00 | 43% |
| In Ground Pool | \$ 65.00 | \$ 125.00 | 92% |
| Above Ground Pool | \$ 45.00 | \$ 45.00 | 0% |
| Extra Inspection | \$ 30.00 | \$ 50.00 | 67% |
| Retaining Wall | \$ 30.00 | \$ 75.00 | 150% |
| Mobile Home | \$ 35.00 | \$ 75.00 | 114% |
| Demolition | \$ 35.00 | \$ 50.00 | 43% |
| Sign | \$ 65.00 | \$ 65.00 | 0% |
| Tent | \$ 45.00 | \$ 65.00 | 44% |
| Fireplace | \$ 35.00 | \$ 50.00 | 43% |
| Plan Review | \$ 250.00 | \$ 250.00 | 0% |
| Permit Extension | \$ 30.00 | \$ 50.00 | 67% |
| Temp Pole | \$ 30.00 | \$ 50.00 | 67% |
| Projection | \$ 30.00 | \$ 50.00 | 67% |
| Sheathing | \$ 30.00 | \$ 50.00 | 67% |
| Marriage wall | \$ 30.00 | \$ 50.00 | 67% |
| Electrical (See detail attached) | - | - | |
| 30 day Temp Power | \$ 30.00 | \$ 50.00 | 67% |
| Elevator | \$ 30.00 | \$ 50.00 | 67% |
| Mechanical (minimum fee) | \$ 30.00 | \$ 50.00 | 67% |
| Plumbing (minimum fee) | \$ 30.00 | \$ 50.00 | 67% |

**ISLE OF WIGHT COUNTY
FY 2010-11 GENERAL OPERATING BUDGET
PROPOSED FEE CHANGES**

| INSPECTIONS | Current FY 2010 | Recommended FY 2011 | % Change |
|---|----------------------------|--------------------------------|---------------------|
| Sq Foot Based permit fees (Minimum) | \$ 30.00 | \$ 50.00 | 67% |
| SEWER AND WATER (A separate hearing will be scheduled) | | | |
| Water (bi-monthly) | | | |
| Flat rate up to 6000 gal | \$ 60.00 | \$ 60.00 | 0% |
| 6000/12000 gal (per 1000 gal) | \$ 3.75 | \$ 5.25 | 40% |
| > 12,000 | \$ 5.25 | \$ 5.25 | 0% |
| Sanitary Sewer collection | | | |
| Flat rate bi-monthly | \$ 34.00 | Rate eliminated | |
| Flat rate up to 6000 gal | No rate | \$ 34.00 | |
| 6000/12000 gal (per 1000 gal) | No rate | \$ 3.00 | |
| > 12,000 | No rate | \$ 4.20 | |
| Sewer Treatment (per \$1000 gal) | \$ 2.00 | \$ 3.00 | 50% |

**ISLE OF WIGHT COUNTY
FY 2010-11 GENERAL OPERATING BUDGET**

EXPENDITURE SUMMARY

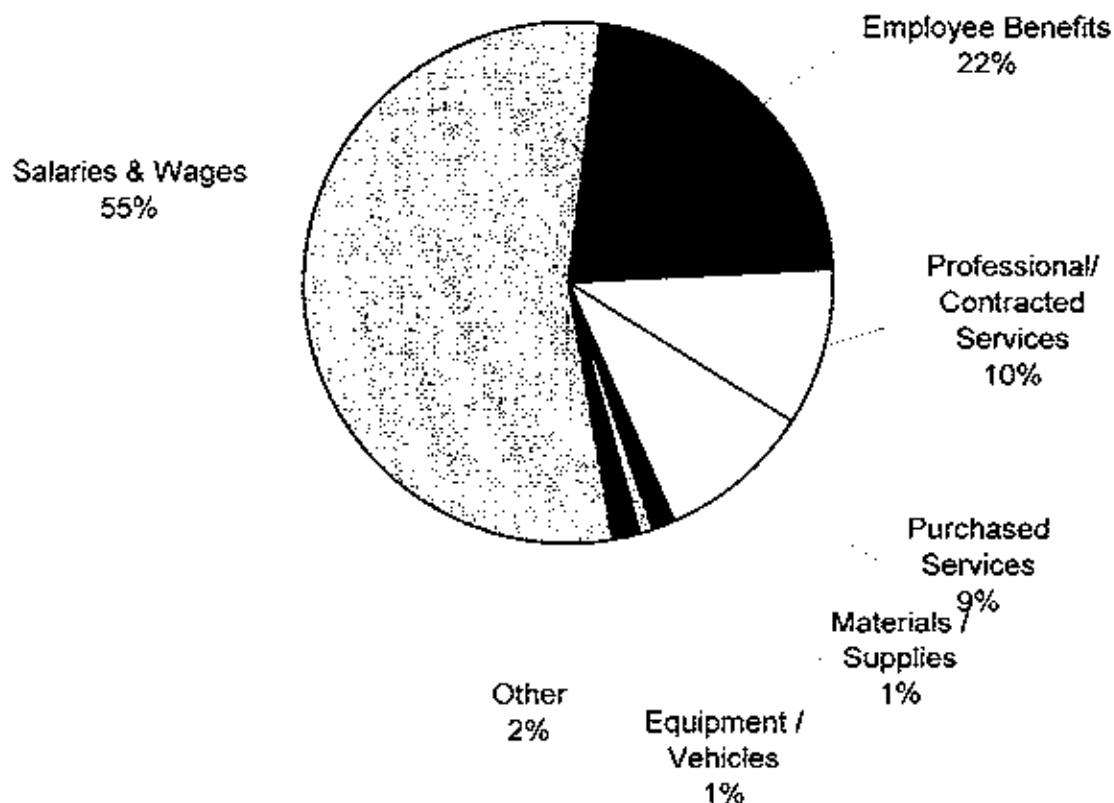


**ISLE OF WIGHT COUNTY
FY 2010-11 GENERAL OPERATING BUDGET**

GENERAL GOVERNMENT

General Government encompasses the following:

| | | |
|-------------------------|---------------------------|---------------------------------------|
| Board of Supervisors | Real Estate Assessment | Information Technology/GIS Operations |
| County Administration | Treasurer | Communications |
| County Attorney | Budget & Finance | |
| Human Resources | Insurance | |
| Commissioner of Revenue | Electoral Board/Registrar | |



**ISLE OF WIGHT COUNTY
FY 2010-11 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 2007 Actual | FY 2008 Actual | FY 2009 Actual | FY 2010 Original | FY 2010 Revised | FY 2011 Requested | FY 2011 Proposed | % Change | % Total |
|-----------------|-------------------------|-------------------|-------------------|-------------------|---------------------|--------------------|----------------------|---------------------|-------------|-------------|
| 51-000 | Salaries & Wages | \$ 40,310 | \$ 41,100 | \$ 60,912 | \$ 61,811 | \$ 61,811 | \$ 61,811 | \$ 61,812 | 0% | 23% |
| 52-000 | Fica/Medicare | 3,084 | 3,009 | 4,112 | 4,729 | 4,729 | 4,729 | 4,729 | 0% | 2% |
| 523000 | Hospital/Medical Plan | - | 2,791 | 9,810 | 15,095 | 15,095 | 15,327 | 15,337 | 2% | 6% |
| 523100 | Dental Insurance | - | 197 | 743 | 1,152 | 1,152 | 1,152 | 1,152 | 0% | 0% |
| 53-730 A | Professional Services | 154,900 | 71,991 | 70,335 | 76,000 | 76,000 | 80,000 | 75,000 | -1% | 28% |
| 536000 | Advertising | 27,448 | 30,670 | 35,807 | 20,000 | 20,000 | 30,000 | 20,000 | 0% | 7% |
| 552100 | Postage | - | - | 25 | 50 | 50 | 50 | 50 | 0% | 0% |
| 552300 E | Telephones | - | - | 1,964 | 2,335 | 2,335 | 2,100 | 2,100 | -10% | 1% |
| 555010 F | Travel & Training | 22,619 | 22,636 | 24,206 | 20,000 | 20,000 | 22,172 | 13,000 | -35% | 5% |
| 566990 D | Contribution | 15,140 | 31,532 | 39,183 | 18,545 | 19,045 | 16,500 | 16,000 | -3% | 6% |
| 558060 | Operating Expenses | 13,081 | 6,397 | 6,547 | 8,000 | 8,000 | 7,000 | 8,000 | -25% | 2% |
| 559070 C | Special Events | 30,606 | 64 | - | - | - | - | - | N/A | 0% |
| 568100 B | Quas & Subscriptions | 50,402 | 52,491 | 54,402 | 55,000 | 55,000 | 58,437 | 55,000 | 0% | 20% |
| 560010 | Office Supplies | 189 | 1,739 | 348 | 500 | 500 | 500 | 500 | 0% | 0% |
| 599000 | Contingency | - | - | - | - | 4,500 | - | - | - | - |
| TOTAL | | \$ 357,849 | \$ 168,237 | \$ 308,374 | \$ 281,217 | \$ 288,217 | \$ 299,778 | \$ 270,890 | -4% | 100% |

| Personnel Summary | | FTE | FY 2010 Budget | FTE | FY 2011 Budget |
|----------------------|--|------------|-------------------|------------|-------------------|
| Job Class / Position | | | | | |
| Chairman | | 1.0 | \$ 13,598 | 1.0 | \$ 13,598 |
| Vice-Chairman | | 1.0 | 12,860 | 1.0 | 12,860 |
| Supervisor | | 3.0 | 35,293 | 3.0 | 35,293 |
| Total | | 5.0 | \$ 61,811 | 5.0 | \$ 61,811 |

NOTE A: Audit-County

Annual indirect cost allocation review

NOTE B: VACO, NACO, VA Review, Va Inst., Gowing, 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 / Wealth Hanging etc.)

Funds moved to P&R, Other Program Supplies

NOTE D: Hampton Roads Military & Federal Facilities Alliance \$15,313

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

NOTE F: Assumes a significant reduction in travel in FY 2011 for Board of Supervisor members

**ISLE OF WIGHT COUNTY
FY 2010-11 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 2007 Actual | FY 2008 Actual | FY 2009 Actual | FY 2010 Original | FY 2010 Revised | FY 2011 Requested | FY 2011 Proposed | % Change | % Total |
|-----------------|-------------------------|-------------------|-------------------|-------------------|---------------------|--------------------|----------------------|---------------------|-------------|------------|
| 511000 A | Salaries & Wages | \$ 522,674 | \$ 447,105 | \$ 469,354 | \$ 468,019 | \$ 468,019 | \$ 468,019 | \$ 362,145 | -23% | 73% |
| 519000 | Other Compensation | 6,667 | - | - | - | - | - | - | N/A | 0% |
| 521000 | Fica/Medicare | 38,407 | 31,553 | 32,047 | 35,803 | 35,803 | 35,803 | 27,704 | -23% | 6% |
| 522100 | VRS - Retirement | 56,632 | 48,001 | 56,934 | 57,192 | 57,192 | 57,192 | 51,481 | -10% | 10% |
| 523000 | Hospital/Medical Plan | 37,160 | 28,609 | 28,433 | 29,130 | 29,130 | 29,563 | 21,317 | -27% | 4% |
| 523100 | Dental Insurance | 2,622 | 842 | 2,003 | 2,056 | 2,056 | 2,056 | 1,400 | -32% | 0% |
| 524000 | Group Life Insurance | 5,922 | 4,461 | 3,825 | 3,838 | 3,838 | 3,838 | 1,014 | -74% | 0% |
| 528100 | Deferred Comp Plan | 6,752 | 1,715 | 1,680 | 1,680 | 1,680 | 1,680 | 1,260 | -25% | 0% |
| 533100 | Equip. Repair & Maint | 1,140 | 1,279 | - | - | - | - | - | N/A | 0% |
| 552100 | Postage | 1,874 | 1,464 | 1,093 | 1,500 | 1,500 | 1,400 | 1,400 | -7% | 0% |
| 552300 | Telephone | 3,156 | 3,940 | 4,692 | 4,500 | 4,500 | 5,300 | 5,300 | 18% | 1% |
| 554100 | Equipment Rental | - | 4,928 | 5,776 | 6,302 | 6,302 | 6,302 | 6,302 | 0% | 0% |
| 555010 | Travel & Training | 13,235 | 14,312 | 8,048 | 7,000 | 7,000 | 6,000 | 5,180 | -26% | 1% |
| 558100 | Dues & Subscriptions | 3,156 | 7,897 | 4,553 | 3,500 | 3,500 | 3,000 | 2,500 | -29% | 1% |
| 560010 | Office Supplies | 10,831 | 7,872 | 9,743 | 8,000 | 8,000 | 8,800 | 8,660 | 8% | 2% |
| 583100 | Equipment | - | 382 | - | - | - | - | - | N/A | 0% |
| TOTAL | | \$ 708,942 | \$ 604,340 | \$ 628,241 | \$ 628,620 | \$ 628,520 | \$ 628,063 | \$ 485,643 | -21% | 89% |

| Personnel Summary | | FTE | FY 2010 Budget | FTE | FY 2011 Budget |
|-------------------|--|------------|-------------------|------------|-------------------|
| Grade | Job Class / Position | | | | |
| N/A | County Administrator | 1.0 | \$ 157,500 | 1.0 | \$ 157,500 |
| 32 | Assistant County Administrator | 1.0 | 105,674 | 1.0 | - |
| 28 | Inf Resources & Legislative Affairs Director | 1.0 | 97,861 | 1.0 | 97,861 |
| 16 | Assistant to the County Administrator | 1.0 | 56,415 | 1.0 | 56,415 |
| 15 | Secretary to the County Administrator | 1.0 | 50,369 | 1.0 | 50,369 |
| Total | | 5.0 | \$ 468,019 | 5.0 | \$ 362,145 |

NOTE A: The Assistant County Administrator position will remain vacant for FY 2010-11

**ISLE OF WIGHT COUNTY
FY 2010-11 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 contracts, change orders and agreements entered into by the County.

| Object Org # | Description 11122100 | FY 2007 Actual | FY 2008 Actual | FY 2009 Actual | FY 2010 Original | FY 2010 Revised | FY 2011 Requested | FY 2011 Proposed | % Change | % Total |
|-----------------|-------------------------|-------------------|-------------------|-------------------|---------------------|--------------------|----------------------|---------------------|-------------|-------------|
| 511000 | Salaries & Wages | \$ 257,413 | \$ 236,790 | \$ 269,230 | \$ 277,756 | \$ 277,756 | \$ 278,256 | \$ 293,756 | 6% | 66% |
| 513000 | Part Time Salaries | - | 3,923 | 3,113 | - | - | - | - | N/A | 0% |
| 519000 | Other Compensation | 1,375 | 6,000 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 0% | 2% |
| 521000 | Fica/Medicare | 19,455 | 16,853 | 18,711 | 21,880 | 21,880 | 21,888 | 23,084 | 6% | 5% |
| 522100 | VRS - Retirement | 14,381 | 11,867 | 15,435 | 15,584 | 15,584 | 15,645 | 41,390 | 188% | 9% |
| 523000 | Hospital/Medical Plan | 8,101 | 7,381 | 7,885 | 8,108 | 8,108 | 8,246 | 8,248 | 2% | 2% |
| 523100 | Dental Insurance | 606 | 607 | 640 | 657 | 657 | 657 | 657 | 0% | 0% |
| 524000 | Group Life Insurance | 1,605 | 1,103 | 1,036 | 1,048 | 1,048 | 1,012 | 779 | -26% | 0% |
| 526100 | Deferred Comp Plan | 575 | 9,420 | 14,963 | 17,340 | 17,340 | 15,920 | 840 | -95% | 0% |
| 531700 | Professional Services | 84,592 | 188,939 | 128,588 | 33,340 | 63,340 | 33,340 | 31,006 | -7% | 7% |
| 552100 | Postage | 525 | 443 | 643 | 800 | 800 | 800 | 643 | -20% | 0% |
| 552300 | Telephone | 1,223 | 1,928 | 2,194 | 3,850 | 3,850 | 3,850 | 2,194 | -43% | 0% |
| 554100 | Equipment Rental | 2,733 | 4,502 | 3,810 | 4,156 | 4,156 | 4,156 | 3,810 | -8% | 1% |
| 555010 | Travel & Training | 23,347 | 20,713 | 11,284 | 20,000 | 20,000 | 20,000 | 11,284 | -44% | 3% |
| 558100 | Dues & Subscriptions | 17,278 | 10,585 | 18,675 | 20,000 | 20,000 | 20,000 | 15,000 | -25% | 3% |
| 560010 | Office Supplies | 3,833 | 3,385 | 5,110 | 4,000 | 4,000 | 4,000 | 3,800 | -5% | 1% |
| 580100 | Equipment | 1,628 | 362 | - | - | - | - | - | N/A | 0% |
| TOTAL | | \$ 438,519 | \$ 522,701 | \$ 509,317 | \$ 439,497 | \$ 466,497 | \$ 435,781 | \$ 444,489 | 2% | 100% |

| Personnel Summary | | FYE | FY 2010 Budget | FTE | FY 2011 Budget |
|-------------------|------------------------------------|------------|-------------------|------------|-------------------|
| Grade | Job Class / Position | | | | |
| N/A | County Attorney | 1.0 | \$ 150,227 | 1.0 | \$ 165,727 |
| 28 | Assistant County Attorney | 1.0 | 91,026 | 1.0 | 91,028 |
| 13 | Executive Administrative Assistant | 1.0 | 38,501 | 1.0 | 37,001 |
| Total | | 3.0 | \$ 277,756 | 3.0 | \$ 293,756 |

**ISLE OF WIGHT COUNTY
FY 2010-11 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 2007 Actual | FY 2008 Actual | FY 2009 Actual | FY 2010 Original | FY 2010 Revised | FY 2011 Requested | FY 2011 Proposed | % Change | % Total |
|-----------------|------------------------------|-------------------|-------------------|-------------------|---------------------|--------------------|----------------------|---------------------|-------------|-------------|
| 511000 | A Salaries & Wages | \$ 120,585 | \$ 138,659 | \$ 152,708 | \$ 158,243 | \$ 158,243 | \$ 158,243 | \$ 75,090 | -53% | 53% |
| 513000 | Part-time Salaries | 3,248 | - | 2,235 | - | - | 9,360 | - | N/A | 0% |
| 521000 | Fica/Medicare | 8,859 | 9,828 | 10,959 | 12,106 | 12,106 | 12,822 | 5,744 | -53% | 4% |
| 522100 | VRS - Retirement | 12,701 | 14,920 | 18,671 | 19,337 | 19,337 | 19,337 | 10,670 | -45% | 7% |
| 523000 | Hospital/Medical Plan | 15,445 | 18,964 | 20,804 | 21,325 | 21,325 | 18,914 | 10,868 | -50% | 7% |
| 523100 | Dental Insurance | 1,148 | 1,316 | 1,496 | 1,536 | 1,536 | 1,288 | 832 | -59% | 0% |
| 524000 | Group Life Insurance | 1,324 | 1,387 | 1,253 | 1,298 | 1,298 | 1,250 | 211 | -84% | 0% |
| 528100 | Deferred Comp Plan | 748 | 1,280 | 1,225 | 1,280 | 1,260 | 1,260 | 840 | -33% | 1% |
| 528200 | Tuition Reimbursement | - | 5,241 | 6,844 | - | - | - | - | N/A | 0% |
| 531700 | Professional Services | 8,055 | 23,701 | 26,444 | 19,640 | 19,177 | 22,850 | 16,650 | -15% | 12% |
| 533100 | Equipment Repairs & Maint | - | - | - | 800 | 600 | 2,600 | 1,100 | 83% | 1% |
| 538000 | Advertising | 21,808 | 11,522 | 5,368 | 7,500 | 7,500 | 5,350 | 5,100 | -32% | 4% |
| 552100 | Postage | 481 | 635 | 644 | 525 | 525 | 1,075 | 875 | 67% | 1% |
| 552300 | Telephone | 835 | 1,063 | 968 | 1,875 | 1,675 | 1,860 | 1,790 | 7% | 1% |
| 554100 | Equipment Rental | 223 | 726 | 627 | 835 | 835 | 750 | 750 | -10% | 1% |
| 555010 | Travel and Training | 1,390 | 3,349 | 4,191 | 2,150 | 2,150 | 6,310 | 2,100 | -2% | 1% |
| 558050 | Operating Expense | 22,481 | 20,512 | 12,771 | 6,020 | 6,020 | 73,950 | 6,020 | 0% | 4% |
| 558100 | Dues & Subscriptions | 1,486 | 2,129 | 1,394 | 1,750 | 1,750 | 2,995 | 1,750 | 0% | 1% |
| 560010 | Office Supplies | 1,858 | 2,548 | 1,914 | 2,000 | 1,883 | 2,765 | 2,100 | 5% | 1% |
| 580100 | Equipment | 2,228 | 3,246 | 1,505 | - | 580 | 340 | 340 | N/A | 0% |
| 598000 | Contingency-Salary Increases | - | - | - | - | - | - | - | N/A | 0% |
| TOTAL | | \$ 224,994 | \$ 261,006 | \$ 272,101 | \$ 287,800 | \$ 287,800 | \$ 343,118 | \$ 142,431 | -45% | 100% |

| Personnel Summary | | FTE | FY 2010 Budget | FTE | FY 2011 Budget |
|-------------------|---------------------------------|------------|-------------------|------------|-------------------|
| Grade | Job Class / Position | | | | |
| 29 | Director | 1.0 | \$ 83,153 | 1.0 | \$ - |
| 16 | Safety and Training Coordinator | 1.0 | 38,480 | 1.0 | 38,460 |
| 15 | Human Resource Analyst | 1.0 | 36,630 | 1.0 | 36,630 |
| Total | | 3.0 | \$ 158,243 | 3.0 | \$ 75,090 |

Half year

NOTE A: The Human Resources Director position will remain vacant for FY-2010-11. Consolidation of services with Schools is being considered.

**ISLE OF WIGHT COUNTY
FY 2010-11 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 ProVal assessment 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 2004 | FY 2005 | FY 2006 | FY 2007 | FY 2008 | FY 2009 |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Land Parcels | 17,269 | 17,979 | 19,163 | 19,663 | 19,799 | 19,895 |
| Real Estate Transfers | 1,979 | 2,639 | 2,336 | 2,125 | 1,629 | 1,459 |
| Reassessments/New Construction | 557 | 612 | 539 | 1,128 | 613 | 436 |
| Personal Property Assessments | 56,824 | 58,570 | 58,443 | 57,329 | 58,316 | 58,151 |
| Accounts (Machinery/Tool/Personal Property) | 1,250 | 1,306 | 1,398 | 1,512 | 1,531 | 1,536 |
| Mobile Home Assessments | 1,963 | 1,915 | 1,862 | 1,836 | 1,780 | 1,754 |
| Tax Relief Applications | 194 | 254 | 339 | 387 | 394 | 385 |
| Business License/Capital Assets | 1,639 | 1,681 | 1,883 | 1,789 | 1,775 | 1,736 |
| Land Use Tax/Rollback Applications | 1,732 | 1,622 | 1,650 | 1,880 | 2,003 | 1,953 |
| Excise Taxes/Business Assessed | 6 | 41 | 44 | 41 | 45 | 45 |
| State Tax Returns Processed | 5,760 | 5,420 | 4,671 | 4,627 | 4,877 | 4,001 |
| Estimated State Tax Assessments | 486 | 504 | 529 | 539 | 555 | 430 |
| Tax Assessments Adjusted | 7,997 | 10,016 | 6,532 | 1,777 | 1,755 | 968 |
| Financial Inst/Bank Franchise Tax | 1 | 2 | 2 | 2 | 2 | 2 |
| Public Service Corp Assessed | 50 | 49 | 47 | 48 | 44 | 52 |

**ISLE OF WIGHT COUNTY
FY 2010-11 GENERAL OPERATING BUDGET**

COMMISSIONER OF THE REVENUE

| Object Org # | Description 11123100 | FY 2007 Actual | FY 2008 Actual | FY 2009 Actual | FY 2010 Original | FY 2010 Revised | FY 2011 Requested | FY 2011 Proposed | % Change | % Total |
|-----------------|-----------------------------|-------------------|-------------------|-------------------|---------------------|--------------------|----------------------|---------------------|-------------|-------------|
| 511000 | Salaries & Wages | \$ 318,952 | \$ 372,701 | \$ 400,887 | \$ 368,963 | \$ 373,963 | \$ 373,957 | \$ 373,951 | 1% | 67% |
| 512000 | Overtime | 8,175 | 3,067 | 2,552 | - | - | - | - | N/A | 0% |
| 513000 | Part-time Salaries | 12,289 | 14,424 | 12,832 | 15,600 | 15,600 | 15,600 | 12,500 | -20% | 2% |
| 521000 | Fica/Medicare | 25,071 | 28,870 | 30,844 | 29,419 | 29,419 | 29,601 | 29,564 | 0% | 5% |
| 522100 | VRS - Retirement | 33,998 | 40,091 | 47,686 | 45,087 | 45,087 | 45,697 | 53,139 | 18% | 10% |
| 523000 | Hospital/Medical Plan | 27,601 | 35,130 | 36,848 | 40,422 | 40,422 | 43,433 | 43,433 | 7% | 8% |
| 523100 | Dental Insurance | 1,918 | 2,347 | 2,392 | 2,799 | 2,799 | 2,799 | 2,775 | -1% | 0% |
| 524000 | Group Life Insurance | 3,562 | 3,726 | 3,200 | 3,025 | 3,025 | 3,025 | 1,048 | -65% | 0% |
| 528100 | Deferred Comp Plan | 1,950 | 3,381 | 3,360 | 3,360 | 3,360 | 2,940 | 2,940 | -13% | 1% |
| 533100 A | Equip. Repair & Maint | 7,600 | 4,689 | 5,062 | 4,625 | 5,125 | 6,600 | 6,600 | 43% | 1% |
| 536000 | Advertising | 89 | - | - | - | - | - | - | N/A | 0% |
| 552100 | Postage | 3,408 | 4,274 | 4,321 | 5,000 | 5,000 | 5,000 | 5,000 | 0% | 1% |
| 552300 | Telephone | 3,286 | 3,763 | 3,894 | 5,785 | 5,785 | 5,785 | 5,785 | 0% | 1% |
| 554100 | Equipment Rental | 1,143 | 1,238 | 1,074 | 1,434 | 1,434 | 1,434 | 1,434 | 0% | 0% |
| 555010 | Travel & Training | 8,049 | 6,743 | 6,827 | 5,000 | 5,000 | 5,000 | 3,000 | -40% | 1% |
| 558080 B | Operating Expenses | 8,265 | 8,778 | 7,539 | 9,800 | 9,800 | 10,500 | 8,700 | -11% | 2% |
| 558100 | Dues & Subscriptions | 1,298 | 1,163 | 1,283 | 1,500 | 1,500 | 800 | 800 | -47% | 0% |
| 560010 | Office Supplies | 9,483 | 6,309 | 6,958 | 6,800 | 6,300 | 6,800 | 5,800 | -15% | 1% |
| 560080 | Motor, Fuel, Lube & Repairs | 280 | 225 | 307 | - | - | 1,000 | 1,000 | N/A | 0% |
| 580100 | Equipment | - | 398 | 1,458 | - | - | - | - | N/A | 0% |
| TOTAL | | \$ 472,812 | \$ 541,288 | \$ 578,224 | \$ 548,619 | \$ 553,619 | \$ 580,171 | \$ 557,489 | 2% | 100% |

| Personnel Summary | | FTE | FY 2010 Budget | FTE | FY 2011 Budget |
|-------------------|--------------------------------------|------------|-------------------|------------|-------------------|
| Grade | Job Class / Position | | | | |
| N/A | Commissioner of Revenue | 1.0 | \$ 65,307 | 1.0 | \$ 90,307 |
| 19 | Chief Deputy Commissioner of Revenue | 1.0 | 48,826 | 1.0 | 48,826 |
| 11 | License & Meals Tax Auditor | 1.0 | 34,724 | 1.0 | 34,724 |
| 9 | Real Estate Clerk | 1.0 | 33,443 | 1.0 | 33,443 |
| 8 | Deputy Clerk II | 1.0 | 32,968 | 1.0 | 32,396 |
| 7 | Deputy Clerk I | 4.0 | 79,895 | 4.0 | 123,261 |
| Total | | 9.0 | \$ 368,963 | 9.0 | \$ 373,957 |

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

NOTE A: Includes ProVal annual maintenance contract @ \$5,000 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 2010-11 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 2007 | FY 2008 | FY 2009 | FY 2010 | FY 2010 | FY 2011 | FY 2011 | % | % |
|--------------|-----------------------|------------------|-------------------|------------------|-------------------|-------------------|------------------|------------------|-------------|------------|
| Object | Description | Actual | Actual | Actual | Original | Revised | Requested | Proposed | Change | Total |
| 512000 | Overtime/Part time | | | | | | | \$ 400 | | 1% |
| 513000 | Part-time Salaries | \$ 4,154 | \$ - | \$ 8,659 | \$ - | \$ - | \$ 8,700 | \$ 8,000 | N/A | 30% |
| 519000 | Compensation | 5,200 | 6,225 | 9,600 | 8,500 | 8,500 | 9,600 | 9,100 | 7% | 34% |
| 521000 | Fica/Medicare | 318 | - | 662 | - | - | 1,400 | 1,339 | N/A | 5% |
| 531700 | Professional Services | - | 296,715 | - | 305,000 | 332,000 | - | - | -100% | 0% |
| 536000 | Advertising | 1,868 | 1,051 | 4,730 | 1,500 | 1,500 | 4,700 | 4,700 | 213% | 18% |
| 552100 | Postage | 59 | 64 | 361 | 100 | 100 | 400 | 385 | 285% | 1% |
| 555010 | Travel & Training | 1,455 | 1,432 | 3,072 | 2,660 | 2,660 | 3,100 | 2,600 | -2% | 10% |
| 560010 | Office Supplies | 667 | 275 | 1,044 | 300 | 300 | 1,000 | 300 | 0% | 1% |
| 580100 | Equipment/Machinery | - | - | - | - | 104,600 | - | - | N/A | 0% |
| TOTAL | | \$ 13,711 | \$ 305,762 | \$ 28,128 | \$ 318,060 | \$ 449,660 | \$ 28,900 | \$ 28,924 | -91% | 99% |

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

**ISLE OF WIGHT COUNTY
FY 2010-11 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 Accountl, 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 2005 | FY 2006 | FY 2007 | FY 2008 | FY 2009 |
|---|----------------|----------------|----------------|----------------|----------------|
| REAL ESTATE TAX AND PERSONAL PROPERTY | | | | | |
| Taxable Land Parcels | 17,777 | 18,877 | 19,038 | 19,168 | 19,279 |
| Land Parcels Maintained for Mortgage Cost | 5,508 | 5,992 | 6,482 | 7,036 | 7,289 |
| Real Estate Transfers | 2,639 | 2,336 | 2,125 | 1,629 | 1,459 |
| Real Estate Parcels in Relief | 202 | 286 | 331 | 343 | 375 |
| Real Estate Parcels in Land Use | 1,603 | 1,794 | 1,820 | 1,850 | 1,852 |
| Personal Property in Relief | 52 | 53 | 56 | 51 | 52 |
| Personal Property Items | 58,570 | 58,443 | 57,329 | 60,241 | 58,151 |
| COLLECTION ACTIONS, VEHICLE LICENSE & STATE INCOME TAX | | | | | |
| Debt Set-Off Accts | 217 | 55 | 15,909 | 17,267 | 19,826 |
| Warrants Issued | 495 | 86 | - | 270 | 51 |
| Parcels in Judicial Sales | 15 | 11 | 5 | 40 | 3 |
| Tax Liens 3952 | 347 | 295 | 144 | 522 | 1,944 |
| Treasurer Summons | - | - | - | - | - |
| Distress Warrants | 9 | 1 | 1 | 33 | 50 |
| Delinquent Notices | 6,467.00 | 9,661.00 | 16,134.00 | 26,664.00 | 20,501.00 |
| Other Collection Actions | - | - | - | - | - |
| Vehicle License Sold | 28,469.00 | 28,742.00 | 30,387.00 | 31,042.00 | 32,340.00 |
| State Income Tax Memoranda | 954.00 | 1,027.00 | 982.00 | 1,071.00 | 601.00 |
| Collection Actions Initiated | 405.00 | 514.00 | 110.00 | 75.00 | 115.00 |
| Estimated Tax Accounts | 529.00 | 554.00 | 539.00 | 555.00 | 430.00 |
| Estimated Tax Payments | 2,116.00 | 2,216.00 | 2,292.00 | 2,220.00 | 1,732.00 |
| OTHER DUTIES | | | | | |
| Local Business License Tax | 1,464.00 | 1,590.00 | 1,789.00 | 1,775.00 | 1,736.00 |
| Bankruptcy Claims Filed | 36.00 | 19.00 | 111.00 | 81.00 | 145.00 |
| Dog Licenses | 992.00 | 1,656.00 | 2,121.00 | 4,570.00 | 4,463.00 |

**ISLE OF WIGHT COUNTY
FY 2010-11 GENERAL OPERATING BUDGET**

TREASURER

| Org# | 11124100 | FY 2007 | FY 2008 | FY 2009 | FY 2010 | FY 2010 | FY 2011 | FY 2011 | % | % |
|--------------|-----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-----------|-------------|
| Object | Description | Actual | Actual | Actual | Original | Revised | Requested | Proposed | Change | Total |
| 511000 | Salaries & Wages | \$ 264,828 | \$ 304,798 | \$ 319,178 | \$ 325,792 | \$ 325,792 | \$ 327,923 | \$ 327,923 | 1% | 60% |
| 512000 | Overtime | - | 1,185 | 2,250 | - | - | - | - | N/A | 0% |
| 513000 | Part-time Salaries | 11,837 | 12,873 | 7,884 | - | 10,936 | 10,936 | 5,468 | N/A | 1% |
| 521000 | Fica/Medicare | 20,190 | 23,909 | 24,684 | 24,923 | 25,829 | 25,823 | 25,504 | 2% | 5% |
| 522100 | VRS - Retirement | 27,489 | 32,716 | 38,991 | 39,812 | 39,812 | 40,072 | 45,598 | 17% | 9% |
| 523000 | Hospital/Medical Plan | 32,818 | 21,277 | 21,311 | 21,070 | 21,070 | 31,517 | 31,517 | 50% | 6% |
| 523100 | Dental Insurance | 2,251 | 1,280 | 1,324 | 1,263 | 1,263 | 2,192 | 2,193 | 74% | 0% |
| 524000 | Group Life Insurance | 2,870 | 3,041 | 2,616 | 2,871 | 2,871 | 2,591 | 919 | -66% | 0% |
| 528100 | Deferred Comp Plan | 1,255 | 3,167 | 3,049 | 2,940 | 2,940 | 3,360 | 3,360 | 14% | 1% |
| 531700 A | Professional Services | 1,687 | 1,952 | 3,328 | 4,500 | 4,500 | 6,760 | 2,500 | -44% | 0% |
| 533100 | Equip. Repair & Maint | - | - | - | 250 | 250 | 250 | 250 | 0% | 0% |
| 536000 | Advertising | 941 | 1,980 | 1,314 | 3,000 | 3,000 | 4,368 | 3,000 | 0% | 1% |
| 552100 | Postage | 32,830 | 48,833 | 48,366 | 60,000 | 60,000 | 70,048 | 60,000 | 0% | 11% |
| 552200 | Telephone | 1,702 | 2,027 | 2,087 | 4,360 | 4,350 | 4,350 | 4,350 | 0% | 1% |
| 554100 | Equipment Rental | 1,143 | 1,238 | 1,074 | 1,434 | 1,434 | 1,440 | 1,440 | 0% | 0% |
| 555010 B | Travel & Training | 8,660 | 7,027 | 5,342 | 5,000 | 5,000 | 9,260 | 5,000 | 0% | 1% |
| 558060 | Operating Expense | 1,603 | 739 | 715 | 888 | 888 | 800 | 800 | -10% | 0% |
| 568100 | Dues & Subscriptions | 508 | 545 | 315 | 650 | 650 | 820 | 650 | 0% | 0% |
| 560010 | Office Supplies | 19,759 | 27,353 | 29,230 | 22,900 | 22,900 | 23,897 | 22,900 | 0% | 4% |
| 567010 C | Items for Resale | 406 | 970 | 395 | 2,000 | 2,000 | 2,000 | 600 | -70% | 0% |
| 599100 | Equipment | 3,248 | - | - | - | - | - | - | N/A | 0% |
| TOTAL | | \$ 434,147 | \$ 494,920 | \$ 513,453 | \$ 825,443 | \$ 535,285 | \$ 568,507 | \$ 544,972 | 4% | 100% |

| Personnel Summary | | FTE | FY 2010 | FTE | FY 2011 |
|-------------------|------------------------|------------|-------------------|------------|-------------------|
| Grade | Job Class / Position | | Budget | | Budget |
| N/A | Treasurer | 1.0 | \$ 85,307 | 1.0 | \$ 85,307 |
| 19 | Chief Deputy Treasurer | 1.0 | 50,223 | 1.0 | 50,223 |
| 8 | Deputy Clerk II | 3.0 | 88,637 | 3.0 | 88,637 |
| 7 | Cashier | 4.0 | 103,625 | 4.0 | 105,755 |
| | Total | 9.0 | \$ 325,792 | 9.0 | \$ 327,922 |

Compensation Board provides partial funding for Treasurer and 5 positions.

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

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

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

**ISLE OF WIGHT COUNTY
FY 2010-11 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 | FY 2007 | FY 2008 | FY 2009 | FY 2010 | FY 2010 | FY 2011 | FY 2011 | % | % |
|--------------|------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-----------|-------------|
| Object | Description | Actual | Actual | Actual | Original | Revised | Requested | Proposed | Change | Total |
| 511000 | Salaries & Wages | \$ 247,010 | \$ 275,436 | \$ 312,697 | \$ 326,618 | \$ 326,618 | \$ 322,780 | \$ 322,780 | -1% | 70% |
| 512000 | Overtime | 2,811 | 2,475 | 950 | - | - | 950 | - | N/A | 0% |
| 513000 | Part-time Salaries | 380 | 469 | 17 | - | - | - | - | N/A | 0% |
| 521000 | Fica/Medicare | 18,544 | 20,450 | 23,157 | 24,986 | 24,986 | 24,693 | 24,693 | -1% | 5% |
| 522100 | VRS - Retirement | 26,340 | 29,087 | 37,279 | 38,913 | 38,913 | 41,592 | 45,867 | 15% | 10% |
| 523000 | Hospital/Medical Plan | 22,358 | 24,430 | 28,869 | 31,055 | 31,055 | 25,206 | 32,297 | 4% | 7% |
| 523100 | Dental Insurance | 1,506 | 1,760 | 2,053 | 2,192 | 2,192 | 1,809 | 2,304 | 5% | 1% |
| 524000 | Group Life Insurance | 2,753 | 2,703 | 2,501 | 2,678 | 2,678 | 2,678 | 964 | -66% | 0% |
| 526100 | Deferred Comp Plan | 1,353 | 1,879 | 2,376 | 2,520 | 2,520 | 2,520 | 1,680 | -33% | 0% |
| 531700 A | Professional Services | 5,826 | 30,282 | 2,800 | - | 31,000 | 13,000 | 5,000 | N/A | 1% |
| 533100 | Equip. Repair & Maint. | 216 | 316 | - | - | - | 250 | 250 | N/A | 0% |
| 552100 | Postage | 5,051 | 5,985 | 6,201 | 6,000 | 6,000 | 6,000 | 6,000 | 0% | 1% |
| 552300 | Telephone | 1,594 | 1,516 | 1,786 | 3,575 | 3,575 | 3,575 | 3,575 | 0% | 1% |
| 554100 | Equipment Rental | 3,352 | 3,632 | 3,133 | 4,187 | 4,187 | 4,585 | 4,585 | 10% | 1% |
| 555010 | Travel & Training | 3,811 | 1,700 | 1,985 | 2,000 | 8,240 | 2,000 | 1,000 | -50% | 0% |
| 558100 B | Dues & Subscriptions | 945 | 658 | 1,143 | 1,200 | 1,200 | 915 | 915 | -24% | 0% |
| 560010 | Office Supplies | 8,716 | 6,507 | 7,312 | 7,500 | 7,500 | 7,500 | 7,500 | 0% | 2% |
| 580100 | Equipment | 4,890 | - | 9,312 | - | - | - | - | N/A | 0% |
| TOTAL | | \$ 357,266 | \$ 409,285 | \$ 443,571 | \$ 454,404 | \$ 461,644 | \$ 460,453 | \$ 459,350 | 1% | 100% |

| Personnel Summary | | FTE | FY 2010 | FTE | FY 2011 |
|-------------------|---------------------------------------|------------|-------------------|------------|-------------------|
| Grade | Job Class / Position | | Budget | | Budget |
| 29 | Director | 1.0 | \$ 98,304 | 1.0 | \$ 92,466 |
| 18 | Procurement and Grants Manager | 1.0 | 52,785 | 1.0 | 52,785 |
| 17 | Accountant | 2.0 | 83,853 | 2.0 | 83,853 |
| 11 | Accounting Technician - Payroll | 1.0 | 30,135 | 1.0 | 30,135 |
| 11 | Accounting Technician - Accts Payable | 1.0 | 33,406 | 1.0 | 33,406 |
| 11 | Accounting Technician - Purchasing | 1.0 | 30,135 | 1.0 | 30,135 |
| Total | | 7.0 | \$ 326,618 | 7.0 | \$ 322,780 |

NOTE A: Includes Arbitrage services on long term bonds

NOTE B: Virginia Energy Purchasing Group \$230 GoToMyPC \$118, GFOA: \$500

**ISLE OF WIGHT COUNTY
FY 2010-11 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 # | 11124500 | | FY 2007 | FY 2008 | FY 2009 | FY 2010 | FY 2010 | FY 2011 | FY 2011 | % | % |
|----------|-----------------------------|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------|-------------|
| Object | Description | | Actual | Actual | Actual | Original | Revised | Requested | Proposed | Change | Total |
| 527100 A | Workers Compensation | | \$ 100,745 | \$ 110,262 | \$ 179,981 | \$ 175,000 | \$ 175,000 | \$ 198,671 | \$ 198,671 | 14% | 59% |
| 511700 | Professional Services | | - | - | - | - | - | - | - | N/A | 0% |
| 553040 B | Property Insurance | | 37,924 | 39,018 | 36,992 | 33,000 | 36,679 | 48,887 | 48,887 | 48% | 15% |
| 553050 | Motor Vehicle Insurance | | 47,493 | 53,662 | 61,547 | 65,000 | 65,000 | 69,133 | 69,133 | 6% | 21% |
| 553060 | Surety Bonds | | 514 | 514 | 531 | 775 | 775 | 775 | 775 | 0% | 0% |
| 553070 | Public Officials Liability | | 5,354 | 5,354 | 5,354 | 6,000 | 6,000 | 6,000 | 6,000 | 0% | 2% |
| 553080 | General Liability Insurance | | 8,825 | 8,999 | 9,304 | 14,000 | 14,000 | 13,496 | 13,496 | -4% | 4% |
| | TOTAL | | \$ 200,856 | \$ 217,909 | \$ 293,709 | \$ 293,775 | \$ 297,454 | \$ 336,962 | \$ 336,962 | 15% | 100% |

NOTE A: Increased cost reflects prior year's experience with work comp claims. Cost of claims was up in recent prior years compared to the past causing premium costs to increase for FY 2011.

NOTE B: Reflects added insurable property with addition of the Young-Laine Courts building (40,000 SF).

**ISLE OF WIGHT COUNTY
FY 2010-11 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

- * 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 | | FY 2007 | FY 2008 | FY 2009 | FY 2010 | FY 2010 | FY 2011 | FY 2011 | % | % |
|--------------|------------------------|----|---------|------------|------------|------------|------------|------------|------------|--------|-------|
| Object | Description | | Actual | Actual | Actual | Original | Revised | Requested | Proposed | Change | Total |
| 511000 | Salaries & Wages | \$ | 72,175 | \$ 69,759 | \$ 72,800 | \$ 71,904 | \$ 71,904 | \$ 77,751 | \$ 77,745 | 8% | 38% |
| 5E+05 | Overtime | | | | 429 | | | | | N/A | 0% |
| 513000 A | Part-Time Salaries | | 10,730 | 10,123 | 14,888 | 15,300 | 25,708 | 24,269 | 24,269 | 49% | 12% |
| 510000 B | Compensation | | 17,419 | 19,897 | 29,556 | 27,980 | 27,560 | 27,480 | 27,480 | 0% | 14% |
| 521000 | Fica/Medicare | | 6,285 | 5,700 | 6,229 | 8,748 | 7,810 | 9,907 | 9,906 | 47% | 5% |
| 522100 | VRS - Retirement | | 7,738 | 7,508 | 8,787 | 8,787 | 8,787 | 10,663 | 11,048 | 26% | 5% |
| 523000 | Hospital/Medical Plan | | 5,385 | 13,128 | 14,767 | 14,338 | 14,338 | 16,492 | 16,492 | 15% | 8% |
| 523100 | Dental Insurance | | 319 | 364 | 1,127 | 1,041 | 1,041 | 1,313 | 1,313 | 26% | 1% |
| 524000 | Group Life Insurance | | 809 | 697 | 590 | 590 | 590 | 689 | 218 | -63% | 0% |
| 528100 | Deferred Comp Plan | | 164 | 412 | 420 | 420 | | 420 | 420 | 0% | 0% |
| 531100 | Professional Services | | 3,012 | - | - | - | - | - | - | N/A | 0% |
| 533100 | Equip. Repair & Maint. | | 10,011 | 15,866 | 2,183 | 7,250 | 7,250 | 5,578 | 5,578 | -23% | 3% |
| 536000 | Advertising | | 854 | 648 | 851 | 800 | 800 | 750 | 750 | -6% | 0% |
| 552100 | Postage | | 3,813 | 3,071 | 5,223 | 3,510 | 3,510 | 3,510 | 3,510 | 0% | 2% |
| 552300 | Telephone | | 1,240 | 874 | 832 | 1,825 | 1,525 | 1,525 | 1,525 | 0% | 1% |
| 554100 | Equipment Rental | | 1,374 | 1,489 | 1,260 | 1,374 | 1,374 | 1,374 | 1,374 | 0% | 1% |
| 554200 | Property Rental | | 2,250 | 2,550 | 2,650 | 2,750 | 2,750 | 2,750 | 2,750 | 0% | 1% |
| 555010 | Travel & Training | | 2,950 | 3,443 | 5,168 | 4,800 | 4,800 | 3,300 | 2,850 | -45% | 1% |
| 558060 C | Operating Expense | | 80 | 399 | 13,099 | 12,705 | 12,705 | 11,807 | 11,807 | -7% | 6% |
| 558100 | Dues & Subscriptions | | 170 | 200 | 200 | 200 | 200 | 200 | 200 | 0% | 0% |
| 560010 | Office Supplies | | 8,013 | 5,533 | 3,306 | 4,800 | 4,800 | 2,800 | 2,800 | -42% | 1% |
| 560100 | Equipment | | 4,970 | 8,251 | 2,757 | 1,500 | 1,500 | 1,500 | 1,500 | 0% | 1% |
| TOTAL | | \$ | 159,781 | \$ 170,512 | \$ 187,122 | \$ 188,902 | \$ 200,172 | \$ 204,078 | \$ 203,338 | 8% | 100% |

| Personnel Summary | | | FY 2010 | | FY 2011 |
|-------------------|----------------------|------------|------------------|------------|------------------|
| Grade | Job Class / Position | FTE | Budget | FTE | Budget |
| N/A | Registrar | 1.0 | \$ 47,847 | 1.0 | \$ 47,847 |
| 6 | Assistant Registrar | 1.0 | 24,257 | 1.0 | 30,099 |
| | Total | 2.0 | \$ 71,904 | 2.0 | \$ 77,748 |

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 2010-11 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# Object | 11151000 Description | FY 2007 Actual | FY 2008 Actual | FY 2009 Actual | FY 2010 Original | FY 2010 Revised | FY 2011 Requested | FY 2011 Proposed | % Change | % Total |
|----------------|-------------------------|-------------------|-------------------|-------------------|---------------------|--------------------|----------------------|---------------------|-------------|-------------|
| 511000 A | Salaries & Wages | \$ 230,820 | \$ 264,891 | \$ 298,589 | \$ 336,960 | \$ 336,960 | \$ 336,960 | \$ 309,901 | -8% | 46% |
| 512000 | Overtime | 2,651 | 299 | 822 | - | - | - | - | N/A | 0% |
| 521000 | Fica/Medicare | 16,990 | 19,388 | 21,602 | 25,777 | 25,777 | 25,778 | 23,707 | -8% | 3% |
| 522100 | VRS - Retirement | 24,064 | 28,437 | 35,488 | 41,176 | 41,176 | 39,253 | 44,037 | 7% | 6% |
| 523000 | Hospital/Medical Plan | 25,172 | 28,877 | 32,853 | 41,316 | 41,316 | 39,997 | 35,874 | -13% | 5% |
| 523100 | Dental Insurance | 1,658 | 2,053 | 2,291 | 2,873 | 2,873 | 2,768 | 2,440 | -18% | 0% |
| 524000 | Group Life Insurance | 2,527 | 2,641 | 2,391 | 2,763 | 2,763 | 2,555 | 868 | -69% | 0% |
| 528100 | Deferred Comp Plan | 1,038 | 1,715 | 2,100 | 2,520 | 2,520 | 2,310 | 2,310 | -8% | 0% |
| 531700 B | Professional Services | 183,053 | 271,786 | 93,150 | 93,400 | 93,400 | 94,500 | 94,500 | 1% | 14% |
| 533100 C | Equip. Repair & Maint. | 28,239 | 114,050 | 101,688 | 109,800 | 109,900 | 112,500 | 100,000 | -9% | 15% |
| 552100 | Postage | 175 | 160 | 188 | 300 | 300 | 300 | 300 | 0% | 0% |
| 552300 D | Telephone | 4,141 | 7,819 | 6,144 | 8,150 | 8,150 | 8,150 | 8,150 | 0% | 1% |
| 554100 | Equipment Rental | 330 | - | - | 400 | 400 | 400 | 400 | 0% | 0% |
| 555010 | Travel & Training | 7,343 | 7,379 | 6,721 | 6,500 | 6,500 | 6,500 | 6,500 | 0% | 1% |
| 558060 | Operating Expenses | 17,710 | 25,579 | 26,257 | 4,500 | 4,500 | 4,500 | 4,500 | 0% | 1% |
| 558100 | Dues & Subscriptions | 2,020 | 1,203 | 1,203 | 1,500 | 1,500 | 1,500 | 1,500 | 0% | 0% |
| 560010 | Office Supplies | 6,024 | 5,259 | 5,367 | 5,000 | 5,000 | 5,000 | 5,000 | 0% | 1% |
| 580100 | Equipment | 260,482 | 98,328 | 83,524 | 36,000 | 38,000 | 38,000 | 38,000 | 0% | 6% |
| TOTAL | | \$ 814,856 | \$ 879,662 | \$ 720,379 | \$ 721,136 | \$ 721,135 | \$ 720,971 | \$ 677,987 | -6% | 100% |

| Personnel Summary | | FY 2010 | | FY 2011 | |
|-------------------|---------------------------------|------------|-------------------|------------|-------------------|
| Grade | Job Class / Position | FTE | Budget | FTE | Budget |
| 27 | Director | 1.0 | \$ 65,780 | 1.0 | \$ 65,780 |
| 23 | Assistant Director | 0.5 | 27,069 | 0.5 | - |
| 20 | Network Administrator | - | 46,749 | 1.0 | 46,749 |
| 16 | GIS Coordinator | 1.0 | 39,447 | 1.0 | 39,447 |
| 14 | IT Support Specialist II | 1.0 | 44,076 | 1.0 | 44,076 |
| 14 | Information Services Specialist | 1.0 | 37,152 | 1.0 | 37,152 |
| 14 | GIS Technician | 1.0 | 37,002 | 1.0 | 37,002 |
| 11 | IT Support Specialist I | 1.0 | 39,695 | 1.0 | 39,695 |
| Total | | 6.5 | \$ 336,960 | 7.5 | \$ 309,901 |

NOTE A: Assistant IT Director position will be held vacant in FY 2010-11

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

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

NOTE D: Includes wireless data cards

**ISLE OF WIGHT COUNTY
FY 2010-11 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# | 11163000 | | | | | | | | | |
|--------------|------------------------|-------------------|-------------------|-------------------|---------------------|--------------------|----------------------|---------------------|-------------|-------------|
| Object | Description | FY 2007 Actual | FY 2008 Actual | FY 2009 Actual | FY 2010 Original | FY 2010 Revised | FY 2011 Requested | FY 2011 Proposed | % Change | % Total |
| 511000 | Salaries & Wages | \$ 23,339 | \$ 24,855 | \$ 25,890 | \$ 28,213 | \$ 28,213 | \$ 28,213 | \$ 25,890 | -8% | 30% |
| 513000 | Part-time Salaries | 1,098 | 741 | 1,635 | - | - | 500 | - | N/A | 0% |
| 521000 | Fica/Medicare | 1,894 | 1,645 | 1,983 | 2,158 | 2,158 | 2,197 | 1,981 | -9% | 2% |
| 522100 | VRS - Retirement | 2,528 | 2,666 | 3,164 | 3,448 | 3,448 | 3,448 | 4,009 | 16% | 5% |
| 523000 | Hospital/Medical Plan | 7,171 | 7,295 | 5,427 | 6,230 | 6,230 | 4,357 | 4,357 | -39% | 5% |
| 523100 | Dental Insurance | 908 | 605 | 373 | 384 | 384 | 248 | 248 | -36% | 0% |
| 524000 | Group Life Insurance | 264 | 248 | 212 | 231 | 231 | 231 | 79 | -66% | 0% |
| 531100 B | Professional Services | - | 28,100 | 33,730 | 32,800 | 32,800 | 32,800 | 32,800 | 0% | 38% |
| 533100 | Equip. Repair & Maint. | 4,068 | 3,173 | 3,671 | 3,000 | 3,000 | 4,550 | 4,550 | 52% | 5% |
| 552100 | Postage | (284) | 4,199 | 2,963 | 3,500 | 3,500 | 3,500 | 3,500 | 0% | 4% |
| 552300 | Telephone | 8,409 | 5,457 | 11,346 | 1,500 | 1,500 | 1,500 | 1,500 | 0% | 2% |
| 555010 | Travel/Training | - | 1,314 | 10 | 100 | 100 | 250 | - | -100% | 0% |
| 558080 A | Operating | 6,545 | 19,488 | 26,907 | 14,000 | 14,000 | 14,000 | 7,000 | -50% | 8% |
| 559100 | Dues and Subscriptions | - | - | - | 400 | 400 | 400 | 400 | 0% | 0% |
| 560010 | Office Supplies | 2,018 | 1,231 | 2,075 | 350 | 350 | 650 | 650 | 86% | 1% |
| 582100 | Equipment | 972 | 1,357 | 1,509 | - | - | - | - | N/A | 0% |
| TOTAL | | \$ 86,889 | \$ 103,374 | \$ 120,895 | \$ 96,114 | \$ 96,114 | \$ 96,644 | \$ 88,783 | -10% | 100% |

| Personnel Summary | | | | | |
|-------------------|-------------------------------------|------------|-------------------|------------|-------------------|
| Grade | Job Class / Position | FTE | FY 2010 Budget | FTE | FY 2011 Budget |
| 4 | C Receptionist/Switchboard Operator | 1.0 | \$ 28,213 | 1.0 | \$ 25,890 |
| | Total | 1.0 | \$ 28,213 | 1.0 | \$ 25,890 |

NOTE A: Costs for production of County Newsletter. Number of issues reduced by 50% for FY 2011

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

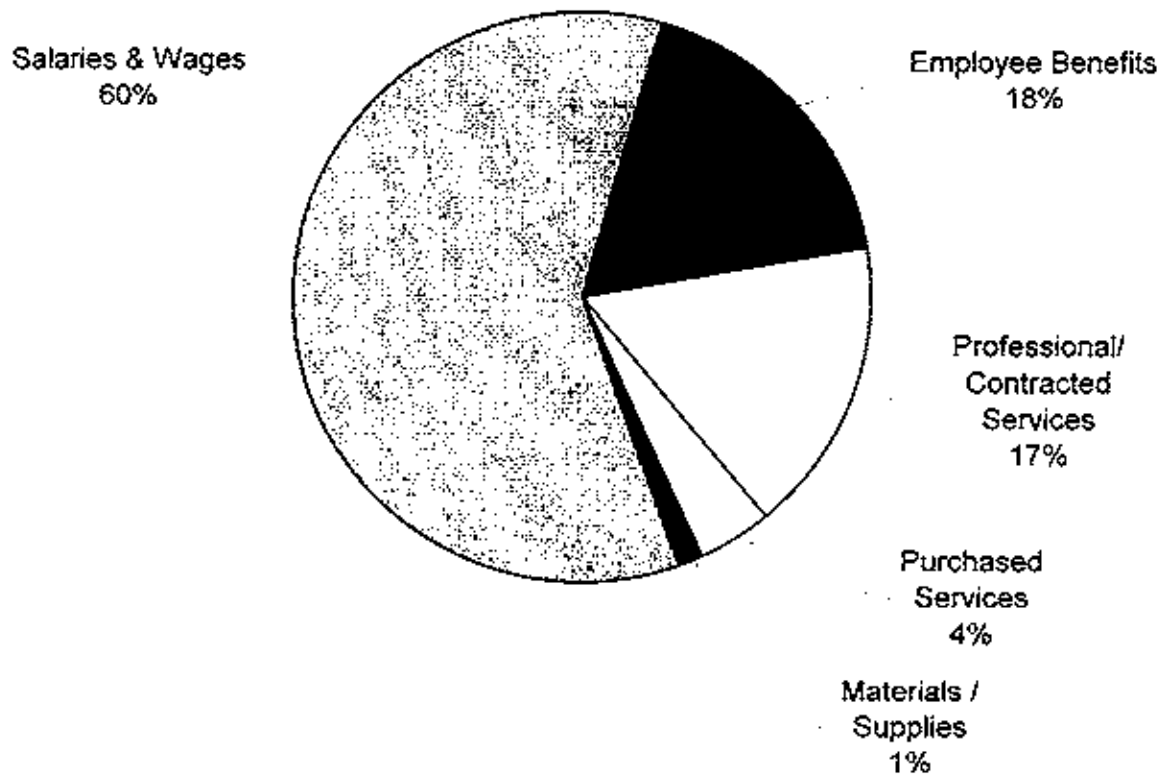
NOTE C: Full salary for employee is \$28,213. Cost split between Communications and Economic Development. Cost shown is Communications' share

**ISLE OF WIGHT COUNTY
FY 2010-11 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 2010-11 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 11211000 | FY 2007 Actual | FY 2008 Actual | FY 2009 Actual | FY 2010 Original | FY 2010 Revised | FY 2011 Requested | FY 2011 Proposed | % Change | % Total |
|------------------|-------------------------|-------------------|-------------------|-------------------|---------------------|--------------------|----------------------|---------------------|-------------|-------------|
| 519000 | A Compensation | \$ 24,306 | \$ 24,057 | \$ 25,238 | \$ 30,300 | \$ 30,300 | \$ 30,300 | \$ 30,300 | 0% | 88% |
| 552300 | Telephone | - | - | 510 | 345 | 345 | 345 | 345 | 0% | 1% |
| 555010 | Travel & Training | 3,068 | 2,683 | 4,823 | 2,600 | 2,600 | 2,600 | 2,600 | 0% | 8% |
| 558100 | Dues & Subscription | 175 | 423 | 92 | 500 | 500 | 500 | 500 | 0% | 1% |
| 580010 | Office Supplies | 511 | 449 | 181 | 400 | 400 | 400 | 400 | 0% | 1% |
| 580100 | Equipment | - | 190 | - | 300 | 300 | 300 | 300 | 0% | 1% |
| TOTAL | | \$ 28,060 | \$ 27,802 | \$ 30,924 | \$ 34,445 | \$ 34,445 | \$ 34,445 | \$ 34,445 | 0% | 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 11212000 | FY 2007 Actual | FY 2008 Actual | FY 2009 Actual | FY 2010 Original | FY 2010 Revised | FY 2011 Requested | FY 2011 Proposed | % Change | % Total |
|------------------|-----------------------------|-------------------|-------------------|-------------------|---------------------|--------------------|----------------------|---------------------|-------------|-------------|
| 533100 | Equip. Repair & Maint | \$ 250 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | N/A | 0% |
| 539500 | Court Appointed Public Def. | 3,424 | 3,726 | 980 | 4,000 | 4,000 | 3,000 | 3,000 | -25% | 43% |
| 552300 | Telephone | 935 | 959 | 1,291 | 2,225 | 2,225 | 2,225 | 1,800 | -19% | 28% |
| 554100 | Equipment Rental | 515 | 558 | 537 | 525 | 525 | 525 | 525 | 0% | 7% |
| 558100 | Dues & Subscriptions | 60 | 80 | 122 | 225 | 225 | 225 | 225 | 0% | 3% |
| 580010 | Office Supplies | 1,489 | 1,468 | 1,172 | 1,500 | 1,500 | 1,500 | 1,500 | 0% | 21% |
| 580100 | Equipment | 282 | - | - | - | - | - | - | N/A | 0% |
| TOTAL | | \$ 4,963 | \$ 4,791 | \$ 4,082 | \$ 8,475 | \$ 8,475 | \$ 7,475 | \$ 7,050 | -17% | 100% |

**ISLE OF WIGHT COUNTY
FY 2010-11 GENERAL OPERATING BUDGET**

COURTS SYSTEM

JUVENILE & DOMESTIC RELATIONS COURT

| Object Org #: | Description 11215000 | FY 2007 Actual | FY 2008 Actual | FY 2009 Actual | FY 2010 Original | FY 2010 Revised | FY 2011 Requested | FY 2011 Proposed | % Change | % Total |
|------------------|-------------------------|-------------------|-------------------|-------------------|---------------------|--------------------|----------------------|---------------------|-------------|-------------|
| 533100 | Equip. Repair & Maint. | \$ - | \$ 12 | \$ - | \$ 240 | \$ 240 | \$ 240 | \$ 240 | 0% | 2% |
| 552100 | Postage | 28 | 40 | 42 | 50 | 50 | 50 | 50 | 0% | 0% |
| 552300 | Telephone | 3,623 | 4,020 | 4,511 | 4,550 | 4,550 | 4,550 | 4,550 | 0% | 42% |
| 554100 | Equipment Rental | 2,060 | 2,232 | 1,846 | 2,100 | 2,100 | 2,100 | 2,100 | 0% | 19% |
| 555010 | Travel & Training | 1,025 | 1,425 | 800 | 1,275 | 1,275 | 1,275 | 1,000 | -22% | 9% |
| 558100 | Dues & Subscriptions | 257 | 638 | 546 | 600 | 600 | 600 | 600 | 0% | 6% |
| 560010 | Office Supplies | 3,305 | 1,400 | 2,111 | 2,250 | 2,250 | 2,250 | 2,250 | 0% | 21% |
| 560100 | Equipment | - | 139 | - | - | - | - | - | N/A | 0% |
| TOTAL | | \$ 10,268 | \$ 9,904 | \$ 8,856 | \$ 11,065 | \$ 11,065 | \$ 11,065 | \$ 10,790 | -2% | 100% |

FIFTH DISTRICT COURT SERVICES UNIT

| Object Org #: | Description 11217000 | FY 2007 Actual | FY 2008 Actual | FY 2009 Actual | FY 2010 Original | FY 2010 Revised | FY 2011 Requested | FY 2011 Proposed | % Change | % Total |
|------------------|-------------------------|-------------------|-------------------|-------------------|---------------------|--------------------|----------------------|---------------------|-------------|-------------|
| 531700 A | Professional Services | \$ 122,410 | \$ 105,097 | \$ 208,764 | \$ 164,134 | \$ 164,134 | \$ 166,200 | \$ 155,560 | -6% | 100% |
| TOTAL | | \$ 122,410 | \$ 105,097 | \$ 208,764 | \$ 164,134 | \$ 164,134 | \$ 166,200 | \$ 155,560 | -6% | 100% |

NOTE A: Care is mandated by the State without respect to fund availability. Historic increases due to rising detention costs and increased demand for services.

| | <u>FY 2007</u> | <u>FY 2008</u> | <u>FY 2009</u> | <u>FY 2010</u> | <u>FY 2011</u> |
|--------------------------------|----------------|----------------|----------------|----------------|----------------|
| Detention & VJCCA Match | \$178,216 | \$103,716 | \$112,716 | \$162,716 | \$152,076 |
| Suffolk Office space and other | <u>\$1,824</u> | <u>\$1,824</u> | <u>\$1,418</u> | <u>\$1,418</u> | \$3,484 |
| | \$180,040 | \$105,540 | \$114,134 | \$164,134 | \$155,560 |

**ISLE OF WIGHT COUNTY
FY 2010-11 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 as keeper of the records.
- Continue to support the Circuit Court Judges.
- Continue to provide such services as the public requires and expects.
- Continue to improve and add new technology and computer programs to enhance the record keeping for the general public and users of the systems.

| Workload Information Summary | FY 2005 | FY 2006 | FY 2007 | FY 2008 | FY 2009 |
|-------------------------------------|----------------|----------------|----------------|----------------|----------------|
| Criminal Cases Commenced | 634 | 739 | 743 | 663 | 645 |
| Law Cases Commenced | 114 | 371 | 384 | 390 | 417 |
| Chancery Cases Commenced | 216 | - | - | - | - |
| Wills/Estates Initiated | 168 | 193 | 162 | 165 | 162 |
| Judgments/Admin Liens/Notices | 736 | 868 | 1,003 | 1,037 | 991 |
| Deeds Recorded | 9,844 | 10,147 | 9,317 | 6,542 | 7,328 |
| Financing Statements | 61 | 53 | 54 | 40 | 44 |
| Fictitious Names | 312 | 304 | 258 | 189 | 171 |
| Marriage Licenses | 238 | 208 | 234 | 205 | 190 |
| Notary Qualified | 100 | 98 | 94 | 89 | 80 |
| Game Licenses | 150 | 93 | 43 | 81 | 72 |
| Concealed Hand Gun Permits Issued | 220 | 178 | 298 | 407 | 441 |
| Restitution | - | - | - | 138 | 107 |
| Passports Issued | 282 | 482 | 700 | 566 | 446 |
| TOTAL | 13,075 | 13,734 | 13,290 | 10,512 | 11,094 |

**ISLE OF WIGHT COUNTY
FY 2010-11 GENERAL OPERATING BUDGET**

CLERK OF THE CIRCUIT COURT

| Object Org #: | Description 11216000 | FY 2007 Actual | FY 2008 Actual | FY 2009 Actual | FY 2010 Original | FY 2010 Revised | FY 2011 Requested | FY 2011 Proposed | % Change | % Total |
|------------------|-------------------------|-------------------|-------------------|-------------------|---------------------|--------------------|----------------------|---------------------|-------------|-------------|
| 511000 A | Salaries & Wages | \$ 283,403 | \$ 270,888 | \$ 284,503 | \$ 286,432 | \$ 277,475 | \$ 239,423 | \$ 281,681 | -2% | 86% |
| 513000 | Part-Time Salaries | 8,531 | 7,438 | 11,700 | - | 8,371 | 10,000 | - | N/A | 0% |
| 521000 | Fica/Medicare | 19,188 | 19,672 | 19,107 | 20,382 | 21,881 | 19,081 | 20,019 | -2% | 5% |
| 522100 | VRS - Retirement | 28,524 | 28,254 | 32,922 | 32,568 | 33,907 | 30,625 | 37,054 | 14% | 9% |
| 523000 | Hospital/Medical Plan | 27,809 | 28,588 | 31,844 | 32,617 | 36,165 | 26,875 | 35,031 | 7% | 9% |
| 523100 | Dental Insurance | 1,983 | 2,025 | 2,220 | 2,279 | 2,436 | 1,898 | 2,552 | 12% | 1% |
| 524000 | Group Life Insurance | 2,978 | 2,626 | 2,169 | 2,185 | 2,272 | 1,892 | 733 | -66% | 0% |
| 528100 | Deferred Comp Plan | 900 | 2,309 | 2,100 | 2,100 | 2,100 | 2,100 | 2,520 | 20% | 1% |
| 531700 | Professional Services | 23,451 | 7,105 | 4,913 | 21,000 | 6,000 | 25,000 | 19,950 | -5% | 5% |
| 533100 | Equip. Repair & Maint | - | - | 1,150 | 500 | 500 | 500 | 485 | -7% | 0% |
| 552100 | Postage | 3,060 | 3,543 | 3,722 | 4,000 | 4,000 | 4,000 | 3,720 | -7% | 1% |
| 552300 | Telephone | 2,231 | 2,139 | 1,802 | 3,000 | 3,000 | 3,000 | 2,509 | -17% | 1% |
| 554100 | Equipment Rental | 4,344 | 4,470 | 4,217 | 4,344 | 4,344 | 4,635 | 4,635 | 7% | 1% |
| 555010 | Travel & Training | 2,888 | 482 | 284 | 2,000 | 2,000 | 2,000 | 1,500 | -25% | 0% |
| 558100 | Dues & Subscriptions | 360 | 385 | 320 | 400 | 400 | 400 | 400 | 0% | 0% |
| 560010 | Office Supplies | 4,973 | 6,428 | 5,881 | 6,500 | 6,500 | 6,500 | 6,045 | -7% | 2% |
| 580100 | Equipment | 243 | 1,500 | - | 500 | 500 | 500 | 500 | 0% | 0% |
| TOTAL | | \$ 382,823 | \$ 387,963 | \$ 388,164 | \$ 400,797 | \$ 409,861 | \$ 378,427 | \$ 389,305 | 0% | 100% |

| Personnel Summary | | | FY 2010 Budget | | FY 2011 Budget |
|-------------------|-----------------------------|------------|-------------------|------------|-------------------|
| Grade | Job Class / Position | FTE | | FTE | |
| N/A | Clerk of the Circuit Courts | 1.0 | \$ 106,960 | 1.0 | \$ 106,960 |
| 8 | Deputy Clerk IV | 2.0 | 72,347 | 2.0 | 72,347 |
| 9 | Deputy Clerk III | 1.0 | 33,888 | 1.0 | 33,888 |
| 8 | Deputy Clerk II | 1.0 | 27,001 | 1.0 | 22,250 |
| 7 | Deputy Clerk I | 1.0 | 28,238 | 1.0 | 28,238 |
| Total | | 6.0 | \$ 268,432 | 6.0 | \$ 281,681 |

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

**ISLE OF WIGHT COUNTY
FY 2010-11 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 2005 | FY 2006 | FY 2007 | FY 2008 | FY 2009 |
|-----------------------------------|---------|---------|---------|---------------|---------------|
| Felony Defendants - Calendar Year | 152 | 174 | 232 | Not Available | Not Available |
| Sentencing Events - Fiscal Year | 67 | 75 | 81 | 90 | Available |

x

| Object Org #: | Description 11221000 | FY 2007 Actual | FY 2008 Actual | FY 2009 Actual | FY 2010 Original | FY 2010 Revised | FY 2011 Requested | FY 2011 Proposed | % Change | % Total |
|------------------|-------------------------|-------------------|-------------------|-------------------|---------------------|--------------------|----------------------|---------------------|-------------|-------------|
| 511000 | Salaries & Wages | \$ 233,185 | \$ 234,942 | \$ 240,434 | \$ 311,628 | \$ 311,628 | \$ 356,948 | \$ 356,948 | 15% | 76% |
| 5E+06 | Overtime | - | - | 49 | - | - | - | - | - | - |
| 513000 | Part-Time Salaries | - | 4,125 | 41,088 | - | - | - | - | N/A | 0% |
| 521000 | Fica/Medicare | 17,033 | 17,601 | 21,015 | 23,840 | 23,840 | 27,307 | 27,307 | 15% | 6% |
| 522100 | VRS - Retirement | 25,209 | 25,280 | 28,381 | 38,081 | 38,081 | 43,619 | 50,722 | 33% | 11% |
| 523000 | Hospital/Medical Plan | 11,951 | 11,819 | 13,752 | 24,825 | 24,825 | 12,603 | 12,603 | -49% | 3% |
| 523100 | Dental Insurance | 890 | 678 | 913 | 1,808 | 1,808 | 1,152 | 1,152 | -36% | 0% |
| 524000 | Group Life Insurance | 2,636 | 2,350 | 1,971 | 2,555 | 2,555 | 2,820 | 1,000 | -61% | 0% |
| 526100 | Deferred Comp Plan | 300 | 421 | 420 | 840 | 840 | 420 | 420 | -50% | 0% |
| 533100 | Equip. Repair & Maint. | 223 | 459 | 746 | 100 | 100 | 450 | 450 | 350% | 0% |
| 552100 | Postage | 278 | 370 | 580 | 700 | 700 | 700 | 700 | 0% | 0% |
| 552300 | Telephone | 2,394 | 2,203 | 5,073 | 7,000 | 7,000 | 7,000 | 5,600 | -20% | 1% |
| 554100 | Equipment Rental | - | - | - | 3,000 | 3,000 | 3,000 | 3,000 | 0% | 1% |
| 554200 | Property Rental | 13,800 | 13,800 | 13,800 | 13,800 | 13,800 | 13,800 | 3,450 | -75% | 1% |
| 555010 | Travel & Training | 656 | 970 | 2,867 | 4,000 | 4,000 | 4,000 | 3,650 | -9% | 1% |
| 558100 | Dues & Subscriptions | 2,067 | 2,232 | 1,380 | 2,450 | 2,450 | 2,450 | 2,450 | 0% | 1% |
| 560010 | Office Supplies | 1,048 | 1,775 | 7,556 | 2,500 | 2,500 | 2,500 | 2,500 | 0% | 1% |
| 560100 | Equipment | - | 1,115 | 11,792 | - | - | - | - | N/A | 0% |
| TOTAL | | \$ 311,379 | \$ 320,140 | \$ 362,508 | \$ 437,127 | \$ 437,127 | \$ 478,769 | \$ 471,952 | 8% | 100% |

| Personnel Summary | | FTE | FY 2010 Budget | FTE | FY 2011 Budget |
|-------------------|---------------------------------|------------|-------------------|------------|-------------------|
| Grade | Job Class / Position | | | | |
| N/A | Commonwealth Attorney | 1.0 | \$ 113,760 | 1.0 | \$ 113,758 |
| N/A | Assistant Commonwealth Attorney | 2.0 | 130,415 | 2.0 | 146,409 |
| N/A | Administrative Assistant | 1.0 | 34,957 | 1.0 | 34,958 |
| | Paralegal | | | 1.0 | 27,332 |
| N/A | Secretary | 1.0 | 32,498 | 1.0 | 32,495 |
| Total | | 4.0 | \$ 311,628 | 6.0 | \$ 358,948 |

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

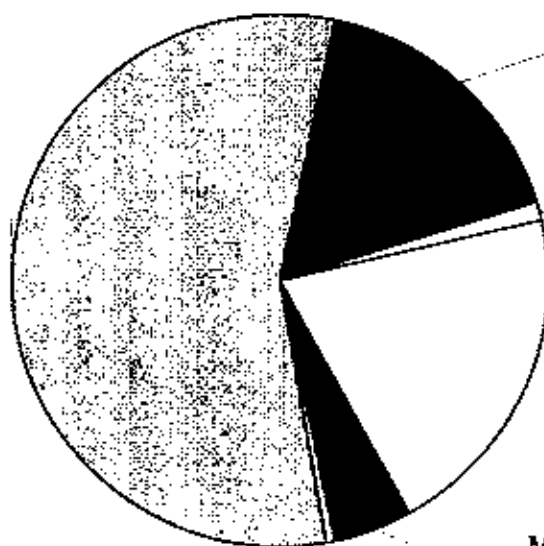
**ISLE OF WIGHT COUNTY
FY 2010-11 GENERAL OPERATING BUDGET**

PUBLIC SAFETY

Public Safety encompasses the following:

| | |
|------------------------------------|---|
| Sheriff | Care and Confinement of Prisoners |
| Emergency Services - Fire & Rescue | Animal Control |
| Volunteer Fire Services | Emergency Management |
| Volunteer Rescue Services | Western Tidewater Community Corrections Program |
| Inspections and Code Enforcement | Volunteer Fire/Rescue Station Services |

Salaries & Wages
55%



Employee Benefits
17%

Professional/
Contracted
Services
1%

Purchased
Services
21%

Materials /
Supplies
5%

Equipment /
Vehicles
1%

**ISLE OF WIGHT COUNTY
FY 2010-11 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 911 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 2004 | FY 2005 | FY 2006 | FY 2007 | FY 2008 | FY 2009 |
|--|---------|---------|---------|---------|---------|---------|
| CIVIL | | | | | | |
| Subpoenas Served | 5,474 | 5,800 | 5,496 | 4,673 | 5,190 | 12,386 |
| Jury Summons Served | 87 | 64 | 52 | 29 | 68 | 69 |
| Criminal Warrants Served | 904 | 901 | 727 | 744 | 726 | 869 |
| Levies Executed | 8 | 8 | 7 | 27 | 35 | 34 |
| DMV Notices Served | - | 13 | 13 | 13 | - | 37 |
| Other Civil Process Served | 7,666 | 6,283 | 6,187 | 5,999 | 6,556 | 12,263 |
| INMATES | | | | | | |
| Inmate Transports Other than to Local Courts | 95 | 65 | 45 | 14 | 9 | 65 |
| Mental Patient Trips out of Jurisdiction | 16 | 136 | 40 | 54 | 57 | 39 |
| Extraditions Completed | 3 | 10 | 7 | 6 | 6 | 10 |
| CIRCUIT COURT | | | | | | |
| Circuit Court Days | 79 | 77 | 76 | 82 | 71 | 86 |
| GENERAL DISTRICT COURT | | | | | | |
| General District Court Days | 104 | 102 | 104 | 101 | 97 | 150 |
| JUVENILE AND DOMESTIC RELATIONS COURT | | | | | | |
| Juvenile and Domestic Relations Court | 136 | 90 | 95 | 85 | 93 | 94 |

**ISLE OF WIGHT COUNTY
FY 2010-11 GENERAL OPERATING BUDGET**

SHERIFF

| Object Org #: | Description 11312000 | FY 2007 Actual | FY 2008 Actual | FY 2009 Actual | FY 2010 Original | FY 2010 Revised | FY 2011 Requested | FY 2011 Proposed | % Change | % Total |
|------------------|------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|---------------------|-------------|-------------|
| 511000 | A Salaries & Wages | \$ 1,492,308 | \$ 1,739,556 | \$ 1,822,079 | \$ 1,879,647 | \$ 1,879,647 | \$ 2,071,088 | \$ 1,966,886 | 5% | 63% |
| 512000 | B Overtime | 21,322 | 37,349 | 29,876 | 53,234 | 53,234 | 53,234 | 70,000 | 31% | 2% |
| 513000 | B Part-time Salaries | 11,402 | 15,354 | 39,447 | 60,000 | 60,000 | 60,000 | 43,060 | -28% | 1% |
| 521000 | Fica/Med-care | 112,611 | 131,098 | 140,748 | 152,456 | 152,456 | 167,332 | 159,116 | 4% | 5% |
| 522100 | VRS - Retirement | 181,146 | 186,534 | 219,991 | 229,693 | 229,693 | 254,967 | 279,494 | 22% | 9% |
| 523000 | Hospital/Medical Plan | 179,884 | 210,193 | 202,373 | 200,420 | 200,420 | 215,607 | 217,415 | 8% | 7% |
| 523100 | Dental Insurance | 12,452 | 14,265 | 13,255 | 13,377 | 13,377 | 14,120 | 14,388 | 7% | 0% |
| 524000 | Group Life Insurance | 16,908 | 17,320 | 14,764 | 15,413 | 15,413 | 15,583 | 5,507 | -64% | 0% |
| 528100 | Deferred Comp Plan | 500 | 2,918 | 5,467 | 6,300 | 6,300 | 7,560 | 7,560 | 20% | 0% |
| 531700 | Professional Services | 1,529 | 3,615 | 1,412 | 3,000 | 3,000 | 3,000 | 3,000 | 0% | 0% |
| 533100 | Equip Repair & Maint. | 28,037 | 30,989 | 32,438 | 35,000 | 35,000 | 35,000 | 35,000 | 0% | 1% |
| 538000 | Advertising | 339 | - | 274 | 250 | 250 | 250 | 250 | 0% | 0% |
| 552100 | Postage | 1,884 | 1,921 | 1,852 | 1,800 | 1,800 | 1,800 | 1,800 | 0% | 0% |
| 552300 | Telephone | 13,448 | 13,518 | 21,594 | 30,500 | 30,600 | 30,500 | 29,000 | -5% | 1% |
| 554100 | Equipment Rental | 2,425 | 2,627 | 2,205 | 2,888 | 2,888 | 2,888 | 2,888 | 0% | 0% |
| 555010 | Travel & Training | 15,127 | 15,270 | 14,063 | 12,000 | 12,000 | 12,000 | 12,000 | 0% | 0% |
| 555500 | Travel - Prison Extradiction | 167 | (1,892) | 86 | - | - | - | - | N/A | 0% |
| 558030 | Dare Funds | 140 | (100) | (351) | - | 351 | - | - | N/A | 0% |
| 558050 | Special Investigation | 6,321 | 5,461 | 7,568 | 7,000 | 7,000 | 7,000 | 7,000 | 0% | 0% |
| 558060 | Operating Expenses | 16,516 | 5,792 | 8,114 | 8,000 | 8,000 | 15,000 | 8,000 | 0% | 0% |
| 558090 | Auxiliary Sheriff | 5,195 | 7,573 | 2,071 | 3,000 | 3,000 | 3,000 | 3,000 | 0% | 0% |
| 558100 | Dues & Subscriptions | 3,535 | 2,962 | 2,911 | 3,000 | 3,000 | 3,000 | 3,000 | 0% | 0% |
| 560010 | Office Supplies | 5,732 | 4,922 | 8,469 | 6,000 | 6,000 | 6,000 | 6,000 | 0% | 0% |
| 560020 | Food for Prisoners | 30 | 16 | - | 100 | 100 | 100 | 100 | 0% | 0% |
| 560080 | Motor Fuel, Lube & Repairs | 187,048 | 201,881 | 287,908 | 200,000 | 200,000 | 200,000 | 200,000 | 0% | 6% |
| 560110 | Uniforms | 26,268 | 20,985 | 26,328 | 20,000 | 20,000 | 20,000 | 20,000 | 0% | 1% |
| 560100 | Equipment | 28,226 | 48,751 | 2,391 | 7,500 | 7,500 | 7,500 | 7,500 | 0% | 0% |
| 560300 | C Vehicles | 284,334 | 179,478 | 198,304 | - | - | 300,000 | - | N/A | 0% |
| TOTAL | | \$ 2,834,906 | \$ 2,898,336 | \$ 3,023,217 | \$ 2,950,558 | \$ 2,950,909 | \$ 3,506,469 | \$ 3,101,924 | 5% | 100% |

| Personnel Summary Job Class / Position | FTE | FY 2010 Budget | FTE | FY 2011 Budget |
|---|-------------|---------------------|-------------|---------------------|
| State Funded | | | | |
| Sheriff | 1.0 | \$ 80,209 | 1.0 | \$ 80,209 |
| Chief Deputy | 1.0 | 48,158 | 1.0 | 48,158 |
| Deputy Sheriff | 18.0 | 582,803 | 18.0 | 600,016 |
| Court Services | 3.0 | 89,959 | 3.0 | 93,729 |
| Master Deputy | 2.0 | 68,088 | 3.0 | 109,977 |
| Administrative Assistant | 1.0 | 48,580 | 1.0 | 48,580 |
| Dispatch Supervisor | 1.0 | 28,322 | 1.0 | 28,984 |
| Dispatchers | 4.0 | 96,000 | 4.0 | 94,892 |
| Grant Funded | | | | |
| School Resources Officer | - | - | 1.0 | 30,862 |
| Locality Funded | | | | |
| Deputy Sheriff | 7.0 | 206,525 | 9.0 | 241,837 |
| DARE Officer | 1.0 | 28,235 | 1.0 | 30,862 |
| Court Services | 1.0 | 30,862 | 1.0 | 30,862 |
| School Resources Officer | 8.0 | 244,805 | 7.0 | 205,517 |
| Data Entry Clerk | 1.0 | 25,433 | 1.0 | 25,433 |
| Sheriff - Stipend | - | 18,594 | - | 18,594 |
| Administrative Assistant - Stipend | - | 1,074 | - | 1,074 |
| Deputy Sheriff - Stipend \$6,500/deputy | - | 273,000 | - | 279,500 |
| Total | 50.0 | \$ 1,879,647 | 52.0 | \$ 1,966,886 |

NOTE A: Budget includes funding for all full time permanent positions

NOTE B: Overtime and part time funded at actual usage over recent years.

NOTE C: Request includes 10 replacement vehicles no vehicle replacements are proposed due to budgetary constraints

NOTE D: Position formerly funded in full by a State Grant Grant amount reduced for FY 2011 by 20%

**ISLE OF WIGHT COUNTY
FY 2010-11 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 2007 Actual | FY 2008 Actual | FY 2009 Actual | FY 2010 Original | FY 2010 Revised | FY 2011 Requested | FY 2011 Proposed | % Change | % Total |
|------------------|-----------------------------|-------------------|---------------------|---------------------|---------------------|---------------------|----------------------|---------------------|-------------|-------------|
| 11321000 | | | | | | | | | | |
| 511000 | Salaries & Wages | \$ 173,081 | \$ 267,247 | \$ 387,168 | \$ 369,428 | \$ 369,428 | \$ 369,428 | \$ 302,283 | -18% | 34% |
| 512000 | Overtime | - | 10,895 | 9,413 | - | - | - | - | N/A | 0% |
| 513000 | Part-time Salaries | 382,290 | 414,537 | 394,298 | 404,821 | 404,821 | 404,821 | 404,821 | 0% | 46% |
| 521000 | Fica/Medicare | 43,831 | 52,391 | 57,808 | 59,230 | 59,230 | 59,230 | 54,093 | -9% | 6% |
| 522100 | VRS - Retirement | 18,557 | 28,585 | 44,406 | 45,144 | 45,144 | 45,144 | 42,953 | -5% | 5% |
| 523000 | Hospital/Medical Plan | 8,923 | 16,057 | 38,687 | 36,117 | 36,117 | 45,388 | 32,765 | -9% | 4% |
| 523100 | Dental Insurance | 554 | 1,237 | 2,566 | 2,552 | 2,552 | 2,400 | 1,488 | -42% | 0% |
| 524000 | Group Life Insurance | 1,728 | 2,855 | 2,980 | 3,029 | 3,029 | 2,920 | 847 | -72% | 0% |
| 528100 | Deferred Comp Plan | 480 | 1,610 | 2,065 | 2,100 | 2,100 | 2,520 | 2,520 | 20% | 0% |
| 531700 A | Professional Services | 68,680 | 50,691 | 36,505 | 20,000 | 13,983 | 10,000 | 8,500 | -58% | 1% |
| 533100 | Equipment Repairs & Maint | 200 | 2,770 | 883 | 750 | 750 | 750 | 750 | 0% | 0% |
| 536000 | Advertising | 145 | - | 250 | - | - | 150 | 150 | N/A | 0% |
| 552100 | Postage | 1,132 | 152 | 140 | 250 | 250 | 250 | 250 | 0% | 0% |
| 552300 | Telephone | 2,684 | 4,018 | 5,884 | 6,200 | 6,200 | 6,200 | 6,200 | 0% | 1% |
| 554100 B | Equipment Rental | 192 | 281,290 | 389,734 | 370,352 | 370,352 | - | - | -100% | 0% |
| 555010 | Travel & Training | 8,347 | 7,551 | 4,837 | 2,500 | 2,500 | 4,000 | 2,500 | 0% | 0% |
| 558000 | Miscellaneous | - | - | 2,436 | - | 10,000 | - | - | N/A | 0% |
| 558100 | Dues & Subscriptions | 2,435 | 2,783 | 2,279 | 2,600 | 2,600 | 2,600 | 2,600 | 0% | 0% |
| 560010 | Office Supplies | 16,006 | 3,239 | 3,285 | 3,500 | 3,600 | 3,500 | 3,500 | 0% | 0% |
| 560080 | Motor, Fuel, Lube & Repairs | 1,419 | 2,388 | 5,819 | 5,550 | 5,550 | 5,550 | 5,550 | 0% | 1% |
| 560110 | Uniforms | 3,607 | 7,490 | 13,543 | 3,000 | 3,000 | 14,000 | 7,000 | 133% | 1% |
| 580100 | Equipment | 118,880 | 70,101 | 222,716 | 2,500 | 2,500 | 2,500 | 2,500 | 0% | 0% |
| 580300 | Vehicles | - | 27,378 | 650 | - | - | - | - | N/A | 0% |
| | TOTAL | \$ 835,780 | \$ 1,267,044 | \$ 1,585,934 | \$ 1,338,623 | \$ 1,343,686 | \$ 591,331 | \$ 581,288 | -34% | 100% |

**ISLE OF WIGHT COUNTY
FY 2010-11 GENERAL OPERATING BUDGET**

EMERGENCY SERVICES

| Personnel Summary | | | | | |
|-------------------|-----------------------------|------------|-------------------|------------|-------------------|
| Grade | Job Class / Position | FTE | FY 2010 Budget | FTE | FY 2011 Budget |
| 27 | Emergency Services Director | 1.0 | \$ 70,912 | 1.0 | \$ 70,912 |
| 25 | Fire & EMS Coordinator | 1.0 | 87,145 | - | - |
| 18 | Fire & EMS Lieutenant | 2.0 | 88,653 | 2.0 | 88,653 |
| 16 | Paramedic/Intermediate | 3.0 | 115,384 | 3.0 | 115,384 |
| 9 | Administrative Assistant | 1.0 | 27,334 | 1.0 | 27,334 |
| | Total | 8.0 | \$ 300,428 | 7.0 | \$ 302,283 |

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 2010-11 GENERAL OPERATING BUDGET**

FIRE AND RESCUE SERVICES

FIRE SERVICES

| Org | Description | FY 2007 Actual | FY 2008 Actual | FY 2009 Actual | FY 2010 Original | FY 2010 Revised | FY 2011 Requested | FY 2011 Proposed | % Change | % Total |
|--------------|----------------|-------------------|-------------------|-------------------|---------------------|--------------------|----------------------|---------------------|-------------|-------------|
| 11322100 | Carrollton VFD | \$ 80,440 | \$ 56,280 | \$ 56,280 | \$ 56,280 | \$ 56,280 | \$ 84,895 | \$ 56,280 | 0% | 16% |
| 11322200 | Carrsville VFD | 57,100 | 57,065 | 57,065 | 57,065 | 57,065 | 62,000 | 57,065 | 0% | 16% |
| 11322300 | Rushmore VFD | 68,818 | 63,523 | 63,523 | 63,523 | 63,523 | 78,550 | 63,523 | 0% | 18% |
| 11322400 | Smithfield VFD | 54,592 | 59,249 | 59,249 | 59,249 | 59,249 | 59,249 | 59,249 | 0% | 17% |
| 11322500 | Windsor VFD | 60,780 | 62,900 | 62,900 | 62,900 | 62,900 | 120,275 | 62,900 | 0% | 18% |
| 11322900 | A Fire Funds | 51,075 | 55,508 | 57,303 | 47,000 | 47,000 | 47,000 | 47,000 | 0% | 14% |
| TOTAL | | \$ 362,815 | \$ 354,525 | \$ 355,320 | \$ 348,017 | \$ 348,017 | \$ 429,769 | \$ 348,017 | 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 2007 Actual | FY 2008 Actual | FY 2009 Actual | FY 2010 Original | FY 2010 Revised | FY 2011 Requested | FY 2011 Proposed | % Change | % Total |
|--------------|--------------------------|-------------------|-------------------|-------------------|---------------------|--------------------|----------------------|---------------------|-------------|-------------|
| 11323100 | Carrollton Vol Fire | \$ 42,165 | \$ 51,276 | \$ 51,276 | \$ 51,276 | \$ 51,276 | \$ 61,278 | \$ 51,276 | 0% | 18% |
| 11323200 | Isle of Wight Vol Rescue | 105,000 | 110,250 | 110,250 | 110,250 | 110,250 | 138,200 | 110,250 | 0% | 35% |
| 11323300 | Windsor Vol Rescue | 88,400 | 91,938 | 91,938 | 91,938 | 91,938 | 107,370 | 91,938 | 0% | 29% |
| 11323400 | Carrsville Vol Fire | 16,120 | 20,970 | 20,970 | 20,970 | 20,970 | 30,000 | 20,970 | 0% | 7% |
| 11323500 | City of Franklin | 10,436 | 14,404 | 12,898 | 12,000 | 12,000 | 15,000 | 12,000 | 0% | 4% |
| 11323637 | A Four for Life | 28,509 | 56,262 | 37,137 | 28,500 | 28,500 | 28,500 | 28,500 | 0% | 9% |
| TOTAL | | \$ 290,630 | \$ 345,099 | \$ 325,467 | \$ 314,932 | \$ 314,932 | \$ 380,346 | \$ 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

STATION SERVICES

| Org | Description | FY 2007 Actual | FY 2008 Actual | FY 2009 Actual | FY 2010 Original | FY 2010 Revised | FY 2011 Requested | FY 2011 Proposed | % Change | % Total |
|--------------|------------------------|-------------------|-------------------|-------------------|---------------------|--------------------|----------------------|---------------------|-------------|------------|
| | Professional Services | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 25,000 | \$ 10,000 | N/A | 3% |
| | Sun Guard | - | - | - | - | - | 8,000 | 8,000 | N/A | 2% |
| | Verizon Wireless Cards | - | - | - | - | - | 15,500 | 15,500 | N/A | 5% |
| TOTAL | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 48,500 | \$ 31,500 | N/A | 10% |

NOTE: This is a new budget designed to fund items procured centrally by the Emergency Services staff for all Fire/Rescue operations.

| OPERATING INDICATORS | FY 2005 | FY 2006 | FY 2007 | FY 2008 | FY 2009 |
|------------------------------|---------|---------|---------|---------|---------|
| Fire Units | 5 | 5 | 5 | 5 | 5 |
| Rescue Units | 4 | 4 | 4 | 4 | 4 |
| Emergency Responses - Fire | 2,601 | 2,852 | 2,338 | 1,783 | 1,920 |
| Emergency Responses - Rescue | 3,430 | 3,632 | 3,631 | 4,846 | 4,657 |

**ISLE OF WIGHT COUNTY
FY 2010-11 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 2007 Actual | FY 2008 Actual | FY 2009 Actual | FY 2010 Original | FY 2010 Revised | FY 2011 Requested | FY 2011 Proposed | % Change | % Total |
|------------------|--------------|-------------------|-------------------|-------------------|---------------------|--------------------|----------------------|---------------------|-------------|-------------|
| 556990 | Contribution | \$ 4,579 | \$ 8,579 | \$ 8,579 | \$ 8,579 | \$ 8,579 | \$ 8,579 | \$ 8,579 | 0% | 100% |
| | TOTAL | \$ 4,579 | \$ 8,579 | \$ 8,579 | \$ 8,579 | \$ 8,579 | \$ 8,579 | \$ 8,579 | 0% | 100% |

**ISLE OF WIGHT COUNTY
FY 2010-11 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 | FY 2007 Actual | FY 2008 Actual | FY 2009 Actual | FY 2010 Original | FY 2010 Revised | FY 2011 Requested | FY 2011 Proposed | % Change | % Total |
|------------------|----------------------------|-------------------|-------------------|-------------------|---------------------|--------------------|----------------------|---------------------|-------------|-------------|
| 11341000 | | | | | | | | | | |
| 511000 | Salaries & Wages | \$ 320,541 | \$ 356,308 | \$ 350,290 | \$ 385,044 | \$ 385,044 | \$ 385,044 | \$ 385,044 | 0% | 70% |
| 519000 | A Compensation | - | - | 150 | 300 | 300 | 300 | - | -100% | 0% |
| 521000 | Fica/Medicare | 23,530 | 26,460 | 26,062 | 27,926 | 27,926 | 27,949 | 27,926 | 0% | 5% |
| 522100 | VRS - Retirement | 34,375 | 37,697 | 42,529 | 44,608 | 44,608 | 44,608 | 51,871 | 16% | 10% |
| 523000 | Hospital/Medical Plan | 32,857 | 31,852 | 31,844 | 35,360 | 35,360 | 38,608 | 38,608 | 9% | 7% |
| 523100 | Dental Insurance | 2,272 | 2,187 | 2,176 | 2,440 | 2,440 | 2,687 | 2,687 | 10% | 1% |
| 524000 | Group Life Insurance | 3,800 | 3,503 | 2,854 | 2,993 | 2,993 | 2,993 | 1,022 | -68% | 0% |
| 528100 | Deferred Comp Plan | 876 | 2,968 | 2,785 | 2,940 | 2,940 | 2,940 | 2,940 | 0% | 1% |
| 531700 | Professional Services | - | - | - | - | - | - | - | N/A | 0% |
| 533100 | Equip. Repair & Maint | 602 | 1,035 | 1,049 | - | - | - | - | N/A | 0% |
| 538000 | Advertising | - | - | 42 | - | 53 | - | - | N/A | 0% |
| 552100 | Postage | 1,174 | 997 | 498 | 800 | 800 | 800 | 800 | 0% | 0% |
| 552300 | Telephone | 1,501 | 2,047 | 3,622 | 7,165 | 7,165 | 7,165 | 7,165 | 0% | 1% |
| 554100 | Equipment Rental | 1,202 | 2,606 | 2,177 | 2,925 | 2,925 | 2,925 | 2,925 | 0% | 1% |
| 555010 | Travel & Training | 4,663 | 9,166 | 2,723 | 7,000 | 8,847 | 7,000 | 5,000 | -29% | 1% |
| 558100 | Dues & Subscriptions | 1,399 | 2,011 | 1,118 | 1,560 | 1,580 | 1,580 | 1,580 | 0% | 0% |
| 560010 | Office Supplies | 4,122 | 3,260 | 6,081 | 5,000 | 5,000 | 5,000 | 5,000 | 0% | 1% |
| 560080 | Motor Fuel, Lube & Repairs | 8,212 | 8,704 | 9,038 | 7,000 | 7,000 | 7,000 | 7,000 | 0% | 1% |
| 560110 | Uniforms | 490 | 1,085 | - | - | - | - | - | N/A | 0% |
| 580100 | Equipment | - | 300 | - | - | - | - | - | N/A | 0% |
| 580300 | Vehicle | - | - | - | - | - | 17,342 | - | - | - |
| | TOTAL | \$ 441,364 | \$ 497,184 | \$ 488,996 | \$ 513,061 | \$ 513,061 | \$ 533,921 | \$ 519,348 | 1% | 100% |

NOTE A: Compensation for Board of Zoning Appeals

ISLE OF WIGHT COUNTY
FY 2010-11 GENERAL OPERATING BUDGET
INSPECTIONS & CODE ENFORCEMENT

| Personnel Summary | | | | | |
|-------------------|----------------------------------|-----|-------------------|-----|-------------------|
| Grade | Job Class / Position | FTE | FY 2010 Budget | FTE | FY 2011 Budget |
| 26 | Director | 1.0 | \$ 75,293 | 1.0 | \$ 75,293 |
| 16 | Chief Codes Compliance Inspector | 1.0 | 49,622 | 1.0 | 49,622 |
| 18 | Plans Examiner | 1.0 | 42,404 | 1.0 | 42,404 |
| 14 | Codes Compliance Inspector | 3.0 | 119,107 | 3.0 | 119,107 |
| 9 | Administrative Assistant | 1.0 | 29,255 | 1.0 | 29,255 |
| 6 | Permit Technician | 2.0 | 49,363 | 2.0 | 49,363 |
| | Total | 9.0 | \$ 385,044 | 9.0 | \$ 385,044 |

| Permits Issued | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 |
|-------------------|------------|------------|------------|------------|------------|------------|
| Residential | 423 | 445 | 512 | 310 | 167 | 118 |
| Commercial | 20 | 21 | 17 | 31 | 14 | 14 |
| Revenue Generated | \$ 301,932 | \$ 365,452 | \$ 503,052 | \$ 331,177 | \$ 226,064 | \$ 219,994 |

**ISLE OF WIGHT COUNTY
FY 2010-11 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 2007 Actual | FY 2008 Actual | FY 2009 Actual | FY 2010 Original | FY 2010 Revised | FY 2011 Requested | FY 2011 Proposed | % Change | % Total |
|------------------|-----------------------------|-------------------|-------------------|-------------------|---------------------|--------------------|----------------------|---------------------|-------------|-------------|
| 11351000 | | | | | | | | | | |
| 511000 | Salaries & Wages | \$ 139,271 | \$ 122,299 | \$ 133,061 | \$ 142,301 | \$ 142,301 | \$ 142,301 | \$ 142,301 | N/A | 58% |
| 512000 | Overtime | 3,147 | 4,856 | 3,812 | 2,000 | 2,000 | 2,000 | 2,000 | N/A | 1% |
| 513000 | Part-time Salaries | - | 5,037 | 16,778 | - | - | - | - | N/A | 0% |
| 521000 | FICA/Medicaid | 10,439 | 8,696 | 11,582 | 10,886 | 10,886 | 11,038 | 11,038 | N/A | 4% |
| 522100 | VRS - Retirement | 13,187 | 14,324 | 16,248 | 17,389 | 17,389 | 17,389 | 20,220 | N/A | 8% |
| 523000 | Hospital/Medical Plan | 14,471 | 10,188 | 8,757 | 4,305 | 4,305 | 16,980 | 16,980 | N/A | 7% |
| 528100 | Deferred Comp | - | - | - | - | - | - | 420 | N/A | 0% |
| 529100 | Dental Insurance | 1,084 | 698 | 597 | 248 | 248 | 1,152 | 1,152 | N/A | 0% |
| 529000 | Group Life Insurance | 1,478 | 1,345 | 1,091 | 1,167 | 1,167 | 1,124 | 399 | N/A | 0% |
| 533100 | Equipment Repairs & Maint | 424 | 834 | 969 | 800 | 800 | 800 | 800 | N/A | 0% |
| 536000 | Advertising | - | 177 | 114 | 140 | 140 | 140 | 140 | N/A | 0% |
| 539100 | Veterinarian Services | 2,777 | 1,787 | 7,697 | 3,000 | 3,000 | 7,508 | 5,000 | N/A | 2% |
| 552100 | Postage | 228 | 377 | 126 | 140 | 140 | 140 | 140 | N/A | 0% |
| 552300 | Telephone | 971 | 1,255 | 1,124 | 800 | 800 | 800 | 800 | N/A | 0% |
| 555010 | Travel & Training | 2,601 | 879 | 1,259 | 1,000 | 1,000 | 1,000 | 1,000 | N/A | 0% |
| 558080 | Operating Expenses | 8,200 | 7,976 | 9,223 | 8,000 | 8,000 | 8,000 | 8,000 | N/A | 3% |
| 560010 | Office Supplies | 2,181 | 1,375 | 1,234 | 1,000 | 1,000 | 1,000 | 1,000 | N/A | 0% |
| 560080 | Motor Fuel, Lube, & Repairs | 12,488 | 12,146 | 13,650 | 12,000 | 12,000 | 12,000 | 12,000 | N/A | 5% |
| 560110 | Uniforms | 2,990 | 2,761 | 2,310 | 1,000 | 1,000 | 1,000 | 1,000 | N/A | 0% |
| 560100 | Equipment | (20) | 2,072 | 107 | 500 | 500 | 500 | 500 | N/A | 0% |
| 560300 | A Vehicles | 16,708 | - | - | - | - | 20,745 | 20,745 | N/A | 8% |
| TOTAL | | \$ 232,705 | \$ 199,881 | \$ 229,540 | \$ 206,676 | \$ 206,676 | \$ 245,590 | \$ 245,816 | 19% | 100% |

| Personnel Summary | | | | | |
|-------------------|------------------------------|------------|-------------------|------------|-------------------|
| Grade | Job Class / Position | FTE | FY 2010 Budget | FTE | FY 2011 Budget |
| 12 | Chief Animal Control Officer | 1.0 | \$ 33,831 | 1.0 | \$ 33,831 |
| 9 | Animal Control Officer | 3.0 | 82,670 | 3.0 | 82,670 |
| 6 | Secretary | 1.0 | 25,800 | 1.0 | 25,800 |
| Total | | 5.0 | \$ 142,301 | 5.0 | \$ 142,301 |

NOTE A: Request to replace animal control truck and swab body

**ISLE OF WIGHT COUNTY
FY 2010-11 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 2007 Actual | FY 2008 Actual | FY 2009 Actual | FY 2010 Original | FY 2010 Revised | FY 2011 Requested | FY 2011 Proposed | % Change | % Total |
|------------------|-----------------------|-------------------|-------------------|-------------------|---------------------|--------------------|----------------------|---------------------|-------------|-------------|
| 11355000 | | | | | | | | | | |
| 511000 | A Salaries & Wages | \$ 4,000 | \$ 4,887 | \$ 4,000 | \$ 4,000 | \$ 4,000 | \$ 4,000 | \$ 4,000 | 0% | 53% |
| 521000 | Fica/Med-care | 309 | 482 | 298 | 306 | 306 | 302 | 302 | -1% | 4% |
| 522100 | VRS - Retirement | | | 488 | | | | - | N/A | 0% |
| 523000 | Hospital/Medical Plan | | | 281 | | | | - | N/A | 0% |
| 523100 | Dental Insurance | | | 18 | | | | - | N/A | 0% |
| 524000 | Group Life Insurance | | | 33 | | | | - | N/A | 0% |
| 552300 | B Telephone | 847 | 3,631 | 2,115 | 3,200 | 3,200 | 3,200 | 3,200 | 0% | 43% |
| 555010 | Travel & Training | 1,881 | 1,515 | 2,352 | 500 | 500 | 450 | - | -100% | 0% |
| 558080 | Operating Expenses | 1,832 | 2,023 | (1,783) | 500 | 500 | 500 | - | -100% | 0% |
| 558100 | Dues & Subscriptions | 178 | - | 190 | - | - | 50 | - | N/A | 0% |
| 560010 | Office Supplies | 182 | - | 48 | 50 | 50 | 50 | - | -100% | 0% |
| 560100 | C Equipment | (245) | (5,310) | (25) | - | - | - | - | N/A | 0% |
| TOTAL | | \$ 8,735 | \$ 7,008 | \$ 8,040 | \$ 8,566 | \$ 8,566 | \$ 8,552 | \$ 7,602 | -12% | 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 2010-11 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 2007 Actual | FY 2008 Actual | FY 2009 Actual | FY 2010 Original | FY 2010 Revised | FY 2011 Requested | FY 2011 Proposed | % Change | % Total |
|------------------|---------------------|-------------------|-------------------|-------------------|---------------------|--------------------|----------------------|---------------------|-------------|-------------|
| 55690 | Contracted Services | \$ - | \$ - | \$ 32,791 | \$ 65,581 | \$ 162,790 | \$ 421,250 | \$ 421,250 | 542% | 100% |
| | TOTAL | \$ - | \$ - | \$ 32,791 | \$ 65,581 | \$ 162,790 | \$ 421,250 | \$ 421,250 | 542% | 100% |

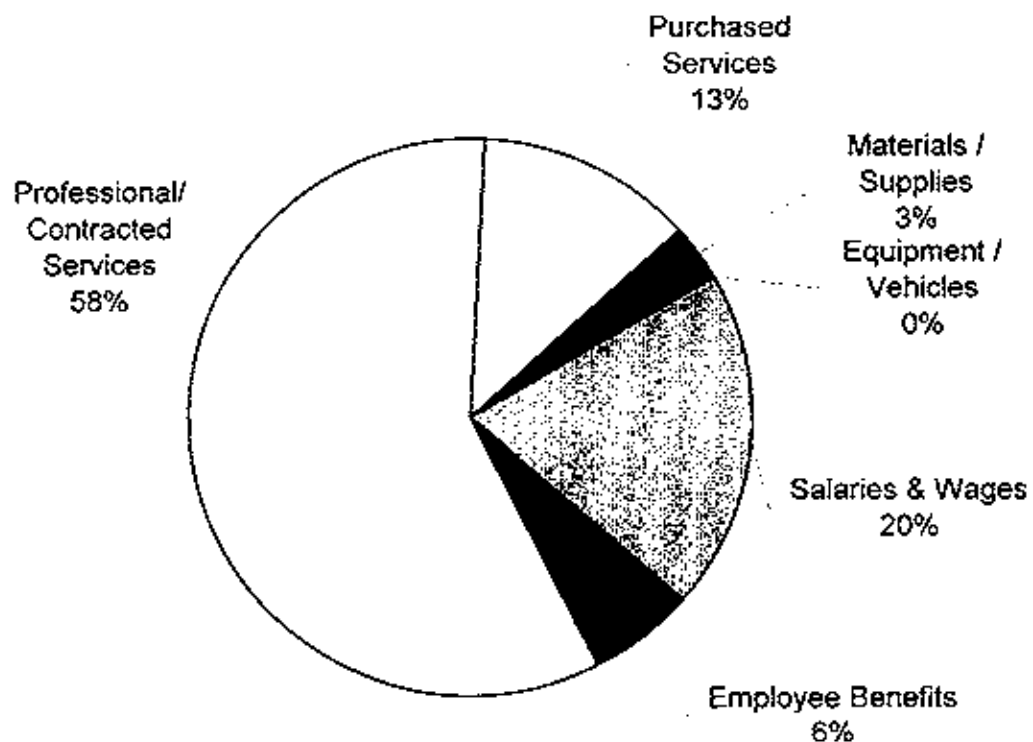
NOTE: Significant increase in the cost of operating the Regional Jail for all cooperating localities (Suffolk, Isle of Wight, Franklin) due to a change in the state funding/reimbursement formula and due loss of reimbursable funding from presence of Federal prisoners.

**ISLE OF WIGHT COUNTY
FY 2010-11 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 2010-11 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 2007 Actual | FY 2008 Actual | FY 2009 Actual | FY 2010 Original | FY 2010 Revised | FY 2011 Requested | FY 2011 Proposed | % Change | % Total |
|------------------|-------------------------|-------------------|-------------------|-------------------|---------------------|--------------------|----------------------|---------------------|-------------|-------------|
| 511000 | Salaries & Wages | \$ 40,728 | \$ 80,261 | \$ 92,860 | \$ 119,425 | \$ 119,425 | \$ 121,948 | \$ 121,948 | 2% | 67% |
| 513000 | A Part Time Salaries | - | - | 510 | 15,600 | 15,600 | 15,600 | 15,600 | 0% | 9% |
| 521000 | Fica/Medicare | 3,027 | 6,060 | 8,355 | 10,329 | 10,329 | 10,522 | 10,522 | 2% | 6% |
| 522100 | VRS - Retirement | 6,798 | 8,636 | 9,570 | 14,594 | 14,594 | 14,939 | 17,670 | 21% | 10% |
| 523000 | Hospital/Medical Plan | 4,303 | 6,776 | 4,221 | 8,359 | 8,389 | 8,502 | 8,502 | 2% | 5% |
| 523100 | Dental Insurance | 248 | 400 | 241 | 578 | 578 | 576 | 576 | 0% | 0% |
| 524000 | Group Life Insurance | 435 | 803 | 842 | 979 | 979 | 983 | 341 | -65% | 0% |
| 528100 | Deferred Comp Plan | 325 | 616 | 596 | 840 | 840 | 840 | 840 | 0% | 0% |
| 533100 | Equip. Repair & Maint | 42 | 491 | - | - | - | - | - | N/A | 0% |
| 552100 | Postage | 6 | 14 | 42 | 75 | 75 | 75 | 75 | 0% | 0% |
| 552300 | Telephone | 1,106 | 784 | 1,502 | 2,000 | 2,000 | 2,000 | 2,000 | 0% | 1% |
| 554100 | Equipment Rental | 1,949 | 1,625 | 894 | 968 | 968 | 988 | 988 | 0% | 1% |
| 555010 | Travel & Training | - | - | 68 | 500 | 500 | 500 | 500 | 0% | 0% |
| 558100 | B Dues & Subscription | 1,795 | 2,252 | 2,425 | 2,200 | 2,200 | 2,200 | 2,200 | 0% | 1% |
| 560010 | Office Supplies | 1,770 | 1,882 | 2,032 | 1,500 | 1,600 | 1,500 | 1,500 | 0% | 1% |
| TOTAL | | \$ 92,631 | \$ 110,600 | \$ 123,968 | \$ 177,945 | \$ 177,945 | \$ 181,133 | \$ 183,243 | 3% | 100% |

| Personnel Summary | | FTE | FY 2010 Budget | FTE | FY 2011 Budget |
|-------------------|---------------------------------------|------------|-------------------|------------|-------------------|
| Grade | Job Class / Position | | | | |
| 29 | * General Services Director | 0.5 | \$ 44,500 | 0.5 | \$ 44,500 |
| 28 | * Assistant Director General Services | 0.5 | 40,000 | 0.5 | 42,523 |
| 9 | Administrative Assistant | 1.0 | 34,925 | 1.0 | 34,925 |
| Total | | 2.0 | \$ 119,425 | 2.0 | \$ 121,948 |

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

NOTE A: Includes 20 hours per week of financial and project management assistance

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

**ISLE OF WIGHT COUNTY
FY 2010-11 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 2007 Actual | FY 2008 Actual | FY 2009 Actual | FY 2010 Original | FY 2010 Revised | FY 2011 Requested | FY 2011 Proposed | % Change | % Total |
|------------------|---|-------------------|-------------------|-------------------|---------------------|--------------------|----------------------|---------------------|-------------|------------|
| 531700 558060 | 50/50 Program - VDOT Operating Expense | \$ - - | \$ - - | \$ - - | \$ - - | \$ - - | \$ - - | \$ - - | N/A | N/A |
| | TOTAL | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | N/A | 0% |

Note: This program is not funded for FY 2011

**ISLE OF WIGHT COUNTY
FY 2010-11 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's goals for FY-11 include recycling 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.
- * Expand efforts in recycling and reducing the volume of the waste stream.
- * 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 11423000 | FY 2007 Actual | FY 2008 Actual | FY 2009 Actual | FY 2010 Original | FY 2010 Revised | FY 2011 Requested | FY 2011 Proposed | % Change | % Total |
|------------------|-------------------------|-------------------|-------------------|-------------------|---------------------|--------------------|----------------------|---------------------|-------------|-------------|
| 511000 | Salaries & Wages | \$ 213,082 | \$ 253,380 | \$ 245,162 | \$ 182,808 | \$ 182,808 | \$ 182,808 | \$ 182,808 | 0% | 24% |
| 512000 | Overtime | 8,297 | 19,510 | 19,662 | - | - | - | - | N/A | 0% |
| 513000 A | Part-time Salaries | 313,448 | 339,913 | 339,015 | 281,580 | 281,580 | 281,580 | 281,580 | 0% | 37% |
| 521000 | Fica/Medicare | 41,241 | 45,884 | 45,363 | 35,526 | 35,328 | 35,526 | 35,526 | 0% | 5% |
| 522100 | VRS - Retirement | 20,091 | 25,433 | 27,661 | 22,339 | 22,339 | 22,339 | 25,921 | 16% | 3% |
| 523000 | Hospital/Medical Plan | 35,217 | 39,420 | 36,017 | 25,327 | 25,327 | 30,031 | 30,031 | 19% | 4% |
| 523100 | Dental Insurance | 2,392 | 2,700 | 2,405 | 1,647 | 1,647 | 1,895 | 1,895 | 15% | 0% |
| 524000 | Group Life Insurance | 2,207 | 2,363 | 1,856 | 1,489 | 1,489 | 1,489 | 511 | -66% | 0% |
| 526100 | Deferred Comp Plan | 305 | 984 | 420 | 420 | 420 | 840 | 840 | 100% | 0% |
| 531700 | Professional Services | 8,713 | 8,655 | 4,171 | 4,200 | 4,200 | - | - | -100% | 0% |
| 533100 | Contracted Services | - | - | - | - | - | 11,000 | 11,000 | N/A | 1% |
| 533100 | Equip. Repair & Maint. | 44,384 | 43,874 | 69,558 | 51,000 | 67,500 | 45,000 | 40,000 | -41% | 5% |
| 535000 | Advertising | 400 | 1,987 | 787 | - | - | - | - | N/A | 0% |
| 551000 | Utilities | 22,341 | 13,103 | 14,329 | 20,000 | 20,000 | 15,000 | 15,000 | -25% | 2% |
| 552300 | Telephone | 5,896 | 6,782 | 6,427 | 8,000 | 8,000 | 5,000 | 5,000 | -38% | 1% |
| 555010 | Travel & Training | 1,954 | 2,694 | 1,240 | 500 | 500 | 500 | 500 | 0% | 0% |
| 558080 | Operating Expenses | 5,510 | 7,398 | 7,691 | 7,300 | 7,300 | 1,200 | 1,200 | -84% | 0% |
| 558100 | Dues & Subscriptions | 473 | 332 | 316 | 500 | 500 | 325 | 325 | -35% | 0% |
| 560080 | Motor, Fuel & Lube | 118,729 | 169,817 | 129,379 | 125,000 | 125,000 | 125,000 | 125,000 | 0% | 16% |
| 560110 | Uniforms | 3,628 | 3,707 | 5,067 | 3,000 | 3,000 | 3,000 | 3,000 | 0% | 0% |
| 580100 | Equipment | 717 | 2,290 | - | - | - | - | - | N/A | 0% |
| TOTAL | | \$ 848,737 | \$ 989,656 | \$ 946,828 | \$ 770,646 | \$ 767,146 | \$ 762,542 | \$ 760,138 | -3% | 100% |

| Personnel Summary | | FY 2010 | | FY 2011 | |
|-------------------|------------------------------------|------------|-------------------|------------|-------------------|
| Grade | Job Class / Position | FTE | Budget | FTE | Budget |
| 22 | Solid Waste Manager | 1.0 | \$ 51,540 | 1.0 | \$ 51,540 |
| 9 | Lead Sanitation Equipment Operator | 1.0 | 29,814 | 1.0 | 29,814 |
| 6 | Sanitation Equipment Operator | 4.0 | 101,454 | 4.0 | 101,454 |
| Total | | 6.0 | \$ 182,808 | 6.0 | \$ 182,808 |

NOTE A: Includes coverage of 8 convenience centers. FY 2011 proposes the closure of each convenience center 1 day per week.

**ISLE OF WIGHT COUNTY
FY 2010-11 GENERAL OPERATING BUDGET**

GENERAL SERVICES - REFUSE COLLECTION AND DISPOSAL

REFUSE DISPOSAL

| Object Org #: | Description | FY 2007 Actual | FY 2008 Actual | FY 2009 Actual | FY 2010 Original | FY 2010 Revised | FY 2011 Requested | FY 2011 Proposed | % Change | % Total |
|------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|---------------------|-------------|-------------|
| 531700 | Contracted Services | \$ 1,370,297 | \$ 2,045,389 | \$ 2,407,254 | \$ 3,450,000 | \$ 3,433,500 | \$ 3,400,000 | \$ 3,176,000 | -7% | 100% |
| | TOTAL | \$ 1,370,297 | \$ 2,045,389 | \$ 2,407,254 | \$ 3,450,000 | \$ 3,433,500 | \$ 3,400,000 | \$ 3,176,000 | -7% | 100% |

NOTE: Routine disposal costs based on 19,000 tons @ \$160/ton \$3,040,000
Household hazardous waste disposal at 75,000
Freon removal at: \$2,000
Yard waste disposal (600 tons x \$20 per ton) \$12,000
RECYCLING (Transportation Fee: 263 Pick-Ups x \$137.50 per
Pick-up = \$36,163. Processing Fee: 370 tons x \$22 per ton = \$8,140. 47000
Disposal Fee: 370 tons divided by 0.15 = 56 tons x \$46 per ton = \$2,576)
\$3,176,000

Refuse disposal (in tons):
FY 2004 - 20,434
FY 2005 - 20,338
FY 2006 - 20,029
FY 2007 - 20,388
FY 2008 - 19,754
FY 2009 - 19,450
FY 2010 - 20,000 Est

**ISLE OF WIGHT COUNTY
FY 2010-11 GENERAL OPERATING BUDGET**

GENERAL SERVICES - BUILDING MAINTENANCE

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. During FY-2011 it is expected that staff responsibilities will increase to include the new Young-Laine courts building, a new Animal Shelter and the new Smithfield Volunteer Fire Station.

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 2007 Actual | FY 2008 Actual | FY 2009 Actual | FY 2010 Original | FY 2010 Revised | FY 2011 Requested | FY 2011 Proposed | % Change | % Total |
|------------------|----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|---------------------|-------------|-------------|
| 511000 | Salaries & Wages | \$ 375,314 | \$ 384,160 | \$ 309,548 | \$ 527,883 | \$ 323,438 | \$ 326,838 | \$ 326,838 | 1% | 24% |
| 513000 | Part-time Salaries | 18,375 | 20,848 | 24,720 | - | 15,000 | 45,000 | 45,000 | 200% | 3% |
| 512000 | Overtime | 7,119 | 23,793 | 2,724 | - | - | - | - | N/A | 0% |
| 521000 | Fica/Medicare | 28,801 | 31,918 | 38,378 | 40,383 | 25,890 | 28,446 | 28,446 | 10% | 2% |
| 522100 | VRS - Retirement | 39,715 | 42,184 | 62,291 | 62,727 | 38,761 | 44,040 | 50,543 | 30% | 4% |
| 523000 | Hospital/Medical Plan | 78,670 | 74,500 | 91,757 | 94,611 | 57,158 | 64,193 | 64,193 | 12% | 5% |
| 523100 | Dental Insurance | 5,412 | 4,988 | 8,018 | 8,181 | 3,854 | 4,423 | 4,423 | 21% | 0% |
| 524000 | Group Life Insurance | 4,188 | 3,922 | 4,180 | 4,209 | 3,527 | 2,582 | 915 | -74% | 0% |
| 528100 | Deferred Comp Plan | 1,845 | 2,459 | 3,360 | 3,360 | 1,260 | 1,260 | 1,260 | 0% | 0% |
| 531700 | Professional Services | 22,443 | 23,949 | 295 | 2,500 | 2,500 | 2,500 | - | -100% | 0% |
| 533100 | Equip. Repair & Maint. | 218,216 | 237,083 | 219,448 | 195,000 | 218,372 | 182,000 | 182,000 | -16% | 13% |
| 561000 | Utilities | 275,733 | 328,283 | 388,562 | 325,000 | 325,000 | 365,082 | 365,082 | 12% | 27% |
| 552300 | Telephone | 8,008 | 6,129 | 8,239 | 3,800 | 3,360 | 4,500 | 4,500 | 33% | 0% |
| 554100 | Equipment Rental | - | 13,850 | - | - | - | - | - | N/A | 0% |
| 555010 | Travel & Training | 94 | 721 | 2,518 | 600 | 600 | 700 | 700 | 17% | 0% |
| 558060 | Operating Expenses | 1,107 | 227 | 536 | - | - | - | - | N/A | 0% |
| 558090 | Landfill Post Closure Care | 55,343 | 84,397 | 159,304 | 350,000 | 326,000 | 350,000 | 250,000 | -22% | 18% |
| 558085 | Maint. Drainage Easements | 13,350 | 3,280 | 23,380 | - | - | - | - | N/A | 0% |
| 558100 | Dues & Subscriptions | 581 | 118 | 50 | - | - | - | - | N/A | 0% |
| 560050 | Custodial Supplies | 19,326 | 13,389 | 11,822 | 12,000 | 12,000 | 18,000 | 14,000 | 17% | 1% |
| 560110 | Uniforms | 3,827 | 5,580 | 6,264 | 4,500 | 2,455 | 1,000 | 1,000 | -59% | 0% |
| 560080 | Motor Lube & Fuel | - | - | - | - | - | 14,000 | 14,000 | N/A | 1% |
| 560145 | County Signage | 13,910 | 15,947 | 2,981 | 3,500 | 6,787 | 3,500 | 3,500 | -48% | 0% |
| 580100 | Equipment | 25,835 | 47,819 | 9,475 | - | 828 | 2,500 | 2,500 | 298% | 0% |
| TOTAL | | \$ 1,206,010 | \$ 1,379,530 | \$ 1,561,734 | \$ 1,638,254 | \$ 1,358,388 | \$ 1,460,664 | \$ 1,388,900 | 0% | 100% |

| Personnel Summary | | FY 2010 | | FY 2011 | |
|-------------------|-------------------------------|-------------|-------------------|-------------|-------------------|
| Grade | Job Class / Position | FTE | Budget | FTE | Budget |
| 22 | Buildings Maintenance Manager | 1.0 | \$ 58,843 | 1.0 | \$ 59,625 |
| 12 | Lead Grounds Worker | 1.0 | 34,865 | - | - |
| 12 | Lead Maintenance Worker | 1.0 | 39,822 | 1.0 | 39,822 |
| 9 | Maintenance Worker III | 1.0 | 31,143 | 1.0 | 31,143 |
| 6 | Maintenance Worker II | 6.0 | 231,982 | 3.0 | 77,410 |
| 2 | Custodian | 6.5 | 133,408 | 6.0 | 118,838 |
| Total | | 18.5 | \$ 527,883 | 12.0 | \$ 326,838 |

Note: The County Grounds maintenance function was transferred to Parks and Recreation during FY-2010. Four full time staff and \$230,000 in recurring funding were transferred from General Services.

**ISLE OF WIGHT COUNTY
FY 2010-11 GENERAL OPERATING BUDGET**

GENERAL SERVICES - TRANSPORTATION / MAINTENANCE

| Object Org #: | Description | FY 2007 Actual | FY 2008 Actual | FY 2009 Actual | FY 2010 Original | FY 2010 Revised | FY 2011 Requested | FY 2011 Proposed | % Change | % Total |
|------------------|---------------------------|-------------------|-------------------|-------------------|---------------------|--------------------|----------------------|---------------------|-------------|-------------|
| 533100 | Equip. Repair & Maint | \$ 4,787 | \$ 5,266 | \$ 8,947 | \$ 6,000 | \$ 8,000 | \$ 6,000 | \$ 6,000 | 0% | 15% |
| 560080 A | Motor Fuel, Lube & Repair | 85,287 | 94,014 | 59,068 | 75,000 | 50,230 | 42,250 | 35,000 | -38% | 85% |
| 580300 | Vehicle | 50,364 | 73,312 | 58,252 | - | - | - | - | -100% | 0% |
| | TOTAL | \$ 120,438 | \$ 172,592 | \$ 122,267 | \$ 81,000 | \$ 62,280 | \$ 48,250 | \$ 41,000 | -34% | 100% |

NOTE A: For FY 2011 Motor, Fuel and Lube costs along with other vehicle expenses have been allocated to benefiting departments to more accurately reflect costs of individual functions

**ISLE OF WIGHT COUNTY
FY 2010-11 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.

| Object Org. #: | Description | FY 2007 Actual | FY 2008 Actual | FY 2009 Actual | FY 2010 Original | FY 2010 Revised | FY 2011 Requested | FY 2011 Proposed | % Change | % Total |
|-------------------|--------------------|-------------------|-------------------|-------------------|---------------------|--------------------|----------------------|---------------------|-------------|-------------|
| 550060 | Operating Expenses | \$ 20,770 | \$ 9,729 | \$ 14,590 | \$ 9,400 | \$ 10,932 | \$ 3,100 | \$ 3,100 | -72% | 100% |
| | TOTAL | \$ 20,770 | \$ 9,729 | \$ 14,590 | \$ 9,400 | \$ 10,932 | \$ 3,100 | \$ 3,100 | -72% | 100% |

NOTE: Parks and Recreation will take over mowing in FY 2011 - \$6,300 in base funding transferred to P&R in accordance with this change in responsibility

**ISLE OF WIGHT COUNTY
FY 2010-11 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 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.
- 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 VDOT.
- 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 2007 Actual | FY 2008 Actual | FY 2009 Actual | FY 2010 Original | FY 2010 Revised | FY 2011 Requested | FY 2011 Proposed | % Change | % Total |
|------------------|----------------------------|-------------------|-------------------|-------------------|---------------------|--------------------|----------------------|---------------------|-------------|-------------|
| 511000 | Salaries & Wages | \$ 192,941 | \$ 263,504 | \$ 279,237 | \$ 275,284 | \$ 271,284 | \$ 281,034 | \$ 282,429 | 4% | 65% |
| 512000 | Overtime | 41.00 | - | - | - | - | - | - | N/A | 0% |
| 521000 | FICA/Medicare | 14,465 | 19,618 | 20,777 | 21,263 | 21,263 | 21,499 | 21,808 | 2% | 5% |
| 522100 | VRS - Retirement | 20,800 | 27,791 | 33,789 | 33,965 | 33,965 | 34,484 | 39,935 | 18% | 9% |
| 523000 | Hospital/Medical Plan | 12,147 | 19,362 | 19,778 | 27,508 | 27,508 | 32,361 | 32,361 | 18% | 7% |
| 523100 | Dental Insurance | 908 | 1,344 | 1,405 | 2,056 | 2,056 | 2,304 | 2,304 | 12% | 1% |
| 524000 | Group Life Insurance | 2,189 | 2,583 | 2,298 | 2,279 | 2,279 | 2,164 | 767 | -68% | 0% |
| 528100 | Deferred Comp Plan | 800 | 630 | 1,330 | 2,100 | 2,100 | 2,100 | 2,100 | 0% | 0% |
| 531700 | Professional Services | 895 | 178 | 79,716 | 15,000 | 62,457 | 15,000 | 15,000 | -76% | 3% |
| 533100 | Equipment Repairs & Maint | 158 | 59 | - | 300 | 300 | - | - | -100% | 0% |
| 536000 | Advertising | 1,129 | 268 | 658 | 800 | 730 | 950 | 600 | -20% | 0% |
| 552100 | Postage | 87 | 189 | 221 | 200 | 230 | 350 | 200 | -20% | 0% |
| 552300 | Telephone | 2,833 | 4,524 | 4,837 | 6,200 | 4,373 | 4,500 | 4,500 | 3% | 1% |
| 554100 | Equipment Rental | - | 1,625 | 894 | 968 | 968 | 968 | 968 | 0% | 0% |
| 555010 | Travel and Training | 578 | 9,027 | 5,143 | 4,500 | 1,240 | 2,500 | 2,000 | 61% | 0% |
| 558060 | Operating Expenses | - | 4,202 | 2,437 | 1,800 | 1,800 | 2,000 | 1,800 | 0% | 0% |
| 558100 A | Dues & Subscriptions | 273 | 400 | 10,400 | 23,000 | 28,260 | 21,050 | 21,050 | -20% | 5% |
| 560010 | Office Supplies | 1,268 | 1,876 | 1,104 | 5,000 | 4,950 | 1,700 | 1,700 | -88% | 0% |
| 560080 | Motor Fuel, Lube & Repairs | 4,781 | 5,928 | 5,046 | 6,000 | 7,877 | 8,500 | 8,500 | 11% | 2% |
| 580100 | Equipment | 2,158 | 4,991 | 2,333 | 3,800 | 13,800 | - | - | -100% | 0% |
| 580300 | Vehicles | - | 15,885 | - | - | - | - | - | N/A | 0% |
| TOTAL | | \$ 288,291 | \$ 383,982 | \$ 490,404 | \$ 431,823 | \$ 485,080 | \$ 433,464 | \$ 437,820 | -10% | 100% |

| Personnel Summary | | FTE | FY 2010 Budget | FTE | FY 2011 Budget |
|-------------------|--------------------------------|------------|-------------------|------------|-------------------|
| Grade | Job Class / Position | | | | |
| 28 | County Engineer | - | \$ - | - | \$ - |
| 20 | Construction Administrator | 1.0 | 62,298 | 1.0 | 62,298 |
| 20 | Environmental Programs Manager | 1.0 | 53,155 | 1.0 | 53,155 |
| 18 | Project Manager | 2.0 | 92,855 | 2.0 | 100,000 |
| 15 | Erosion & Sediment Inspector | - | - | - | - |
| 15 | Construction Inspector | 1.0 | 41,978 | 1.0 | 41,978 |
| 6 | Engineering Technician | 1.0 | 25,090 | 1.0 | 25,090 |
| Total | | 6.0 | \$ 275,284 | 6.0 | \$ 282,429 |

NOTE A: Funding provides for costs associated with REQUIRED MS4 (Phase II) Permitting Compliance (\$13,960) and IQW cost share for the Regional Stormwater Management Program (\$6,970)

**ISLE OF WIGHT COUNTY
FY 2010-11 GENERAL OPERATING BUDGET
GENERATOR MAINTENANCE CONTRACT**

PROGRAM DESCRIPTION

Contract provides and maintains generators at fifteen locations around the county. Includes placement, testing, operation and replacement of equipment as necessary. Contract performed by Tidewater Energy. Formerly budgeted for under Emergency Services. 2011 will be the first year this county wide contract will be administered by General Services.

GOALS AND OBJECTIVES

To provide reliable emergency power at critical emergency response, administrative and educational sites county wide.

| Object Org #: | Description | FY 2007 Actual | FY 2008 Actual | FY 2009 Actual | FY 2010 Original | FY 2010 Revised | FY 2011 Requested | FY 2011 Proposed | % Change | % Total |
|------------------|------------------|-------------------|-------------------|-------------------|---------------------|--------------------|----------------------|---------------------|-------------|-------------|
| 554100 | Equipment Rental | \$ 132 | \$ 281,290 | \$ 389,118 | \$ 370,352 | \$ 370,352 | \$ 370,000 | \$ 370,000 | 0% | 100% |
| | TOTAL | \$ 132 | \$ 281,290 | \$ 389,118 | \$ 370,352 | \$ 370,352 | \$ 370,000 | \$ 370,000 | 0% | 100% |

**ISLE OF WIGHT COUNTY
FY 2010-11 GENERAL OPERATING BUDGET**

DEQ TANK CLEANUP

PROGRAM DESCRIPTION

In January 2001, petroleum contamination was encountered on the western edge of the County complex. This was traced to a leaking 1,000 gallon underground storage tank. This program is remediating the contamination site and testing to ensure progress and compliance with a DEQ approved Corrective Action Plan (CAP).

GOALS AND OBJECTIVES

The Department of Environmental Quality (DEQ) approved a Corrective Action Plan (CAP) calls for removal of free product by Fluid Vapor Recovery and passive skimmers and, periodic sampling of groundwater and tap water. The endpoint for this CAP is a free product thickness of less than 0.01 feet in all wells maintained for six consecutive months. The county must continue to recover free product on a monthly basis and submit CAP implementation reports on a quarterly basis until this endpoint is met. A total of 1,285 gallons of free product have been recovered to date and the free product appears to be confined to only two wells. The county expends approximately \$28,000 per year on recovery and expects to be doing so for the next three to five years. A portion of the County's expenditures are recoverable from the State Department of Environmental Quality

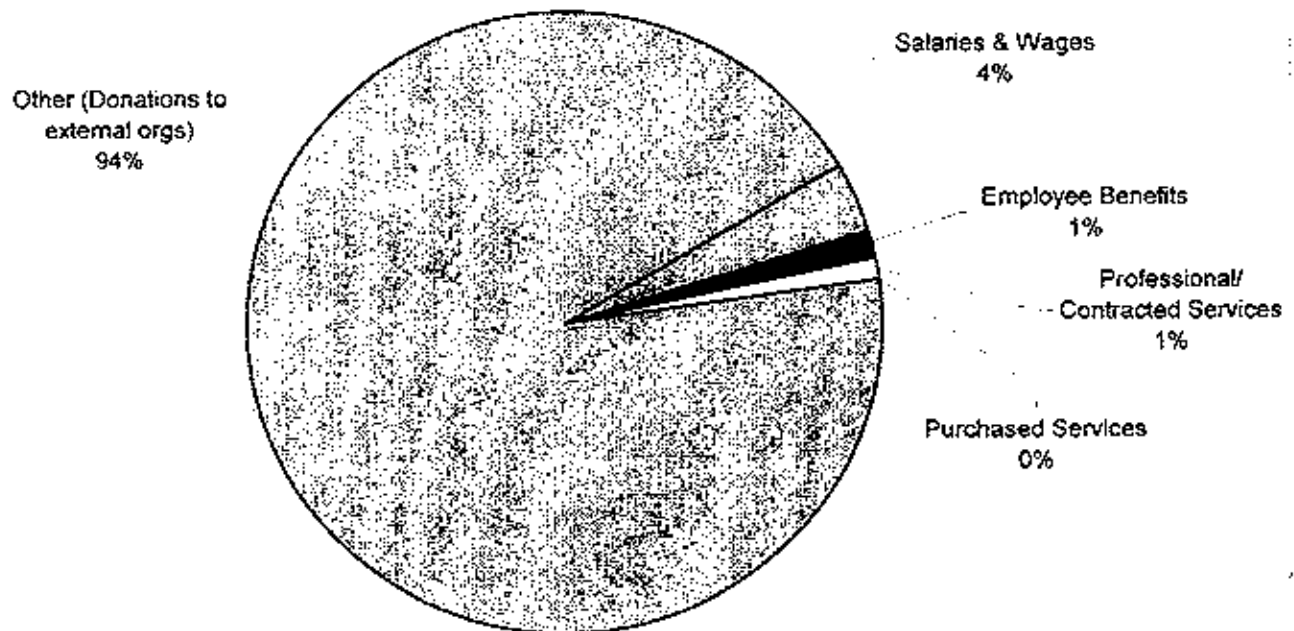
| Object Org #: | Description | FY 2007 Actual | FY 2008 Actual | FY 2009 Actual | FY 2010 Original | FY 2010 Revised | FY 2011 Requested | FY 2011 Proposed | % Change | % Total |
|------------------|-----------------------|-------------------|-------------------|-------------------|---------------------|--------------------|----------------------|---------------------|-------------|-------------|
| 531700 | Professional Services | \$ 8,044 | \$ 28,875 | \$ 27,748 | \$ - | \$ 20,000 | \$ 25,000 | \$ 20,000 | 0% | 100% |
| | TOTAL | \$ 8,044 | \$ 28,875 | \$ 27,748 | \$ - | \$ 20,000 | \$ 25,000 | \$ 20,000 | 0% | 100% |

ISLE OF WIGHT COUNTY FY 2010-11 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 2010-11 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. Isle of Wight County serves approximately 95 individuals with an overall budget of approximately fifty thousand dollars (\$50,000). 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 2007 Actual | FY 2008 Actual | FY 2009 Actual | FY 2010 Original | FY 2010 Revised | FY 2011 Requested | FY 2011 Proposed | % Change | % Total |
|------------------|-----------------------|-------------------|-------------------|-------------------|---------------------|--------------------|----------------------|---------------------|-------------|-------------|
| 511000 | Salaries & Wages | \$ 27,169 | \$ 27,602 | \$ 29,363 | \$ 30,138 | \$ 30,138 | \$ 30,138 | \$ 30,138 | 0% | 61% |
| 521000 | Fica/Medicare | 2,079 | 2,324 | 2,306 | 2,305 | 2,305 | 2,305 | 2,305 | 0% | 5% |
| 522100 | VRS - Retirement | 2,758 | 2,984 | 3,588 | 3,683 | 3,683 | 3,682 | 4,282 | 16% | 9% |
| 523000 | Hospital/Medical Plan | - | 1,734 | 4,221 | 4,305 | 4,305 | 4,357 | 4,357 | 1% | 9% |
| 523100 | Dental Insurance | - | 99 | 241 | 248 | 248 | 248 | 248 | 0% | 0% |
| 524000 | Group Life Insurance | 284 | 276 | 241 | 247 | 247 | 238 | 85 | -68% | 0% |
| 531700 | Professional Services | 7,730 | 7,420 | 6,540 | 7,500 | 7,500 | 7,125 | 6,975 | -7% | 14% |
| 552100 | Postage | - | 46 | 25 | 80 | 80 | 76 | 76 | -5% | 0% |
| 552300 | Telephone | 41 | 302 | 349 | 480 | 480 | 437 | 428 | -7% | 1% |
| 555010 | Travel and Training | 1,023 | 111 | 202 | 200 | 200 | 190 | 186 | -7% | 0% |
| 558080 | Operating Expense | - | 33 | - | 440 | 440 | - | 409 | -7% | 1% |
| 558100 | Dues & Subscriptions | 355 | 38 | - | 120 | 120 | 418 | 112 | -7% | 0% |
| 580010 | Office Supplies | - | 256 | 171 | 200 | 200 | 114 | 186 | -7% | 0% |
| 580100 | Equipment | - | - | - | - | - | 180 | - | N/A | 0% |
| TOTAL | | \$ 41,439 | \$ 43,205 | \$ 47,248 | \$ 49,924 | \$ 49,924 | \$ 49,517 | \$ 49,785 | 0% | 100% |

| Personnel Summary | | FTE | FY 2010 Budget | FTE | FY 2011 Budget |
|-------------------|-------------------------------------|------------|-------------------|------------|-------------------|
| 11 | Juvenile Accountability Coordinator | 1.0 | \$ 30,138 | 1.0 | \$ 30,138 |
| Total | | 1.0 | \$ 30,138 | 1.0 | \$ 30,138 |

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 |
| FY 2009 Budget | \$ - | Grant Funds no longer available |
| FY 2010 Budget | \$ - | Grant Funds no longer available |

**ISLE OF WIGHT COUNTY
FY 2010-11 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 | FY 2007 Actual | FY 2008 Actual | FY 2009 Actual | FY 2010 Original | FY 2010 Revised | FY 2011 Requested | FY 2011 Proposed | % Change | % Total |
|---------------|--|-------------------|-------------------|-------------------|---------------------|--------------------|----------------------|---------------------|-------------|------------|
| 11511500 | A Western Tidewater Health District | \$ 415,722 | \$ 440,685 | \$ 440,685 | \$ 440,685 | \$ 440,685 | \$ 522,464 | \$ 440,685 | 0% | 58% |
| 11521500 | B Western Tidewater Community Services Board | 151,200 | 160,272 | 160,272 | 160,272 | 160,272 | 160,272 | 160,272 | 0% | 21% |
| 11522000 | C Isle of Wight Triad | 2,780 | 2,780 | 2,780 | 2,780 | 2,780 | 2,780 | 2,780 | 0% | 0% |
| 11521900 | D Endependence Center | 5,000 | 5,300 | 5,300 | 5,300 | 5,300 | 7,500 | 5,000 | -6% | 1% |
| 11523500 | E Commission on Aging | 986 | 1,891 | 1,700 | 1,700 | 1,700 | 1,700 | 1,700 | 0% | 0% |
| 11527000 | F State/Local Hospitalization | 14,030 | 12,226 | 12,864 | 13,000 | 13,000 | 13,000 | - | -100% | 0% |
| 11529500 | G STOP | 7,051 | 7,051 | 7,051 | 7,051 | 7,051 | 7,051 | 7,051 | 0% | 1% |
| 11529700 | H Senior Services of Southeastern Virginia | 32,545 | 33,413 | 33,413 | 33,413 | 33,413 | 44,913 | 30,000 | -10% | 4% |
| 11512000 | I Surry Area Free Clinic | 5,150 | - | - | - | 7,500 | - | - | -100% | 0% |
| 11512500 | J Western Tidewater Free Clinic | - | 5,150 | 8,150 | 5,150 | 25,150 | 40,000 | 5,000 | -80% | 1% |
| 11532900 | K For Kids (Suffolk Homeless Shelter) | 8,000 | 8,500 | 8,500 | 8,500 | 8,500 | - | 8,000 | -6% | 1% |
| 11521000 | L Victim Witness Program | 6,000 | 6,000 | 14,398 | 15,450 | 62,795 | 15,450 | 15,540 | -75% | 2% |
| 11521003 | M V-STOP Program | - | 3,405 | 3,405 | 5,964 | 35,282 | 6,420 | 6,240 | -83% | 1% |
| 11527100 | N Geneva Shelter | 10,000 | 10,600 | 10,600 | 10,600 | 10,600 | 10,600 | 8,000 | -25% | 1% |
| 11521000 | O Smart Beginnings (Early Childhood) | - | 15,000 | 31,250 | 31,250 | 31,250 | 31,250 | 31,250 | 0% | 4% |
| 11512000 | P Isle of Wight Christian Outreach | - | 3,000 | - | - | 3,000 | 3,000 | 3,000 | 0% | 0% |
| 11535000 | Q NCASA CHIP | - | - | - | 34,723 | 44,840 | 35,472 | 34,723 | -23% | 5% |
| | | | | | | 4,062 | 12,730 | - | -100% | 0% |
| | TOTAL | \$ 458,444 | \$ 715,053 | \$ 737,546 | \$ 776,818 | \$ 854,088 | \$ 914,602 | \$ 769,121 | -15% | 95% |

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 IDW, 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 IDW citizens. Program not funded in either the State's 2010 or 2011 budgets

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.

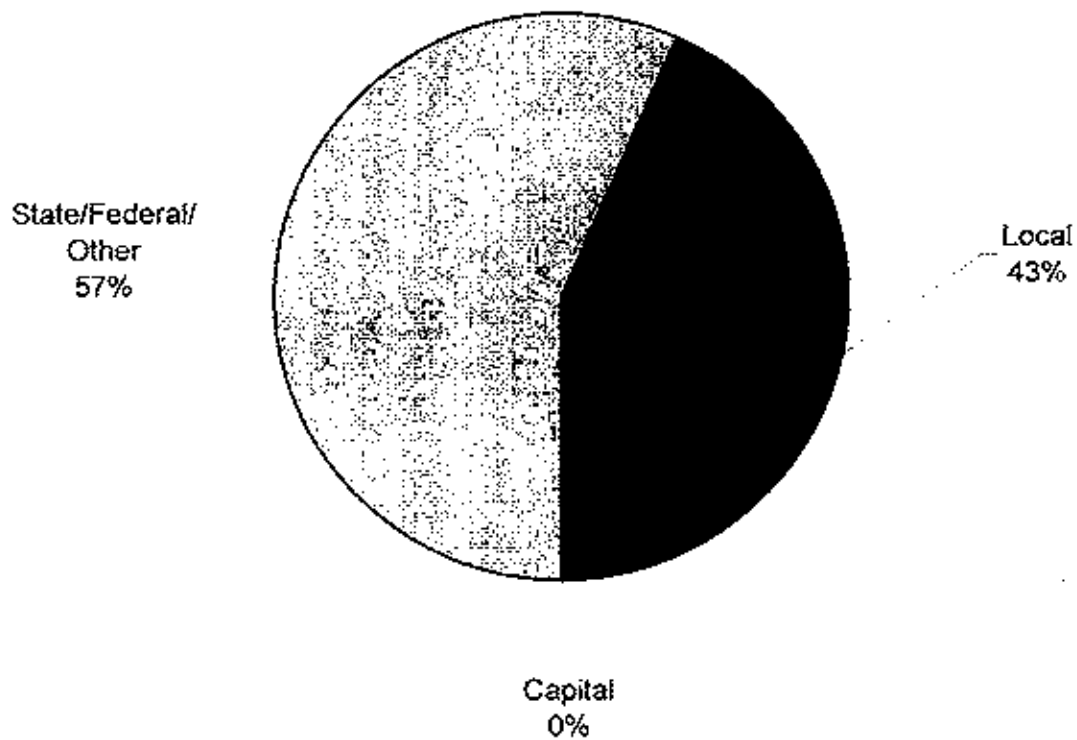
NOTE L: Supports a "Ready for School/Ready for Life" program for school children.

NOTE M: Provides home repair, fuel assistance, dental programs and prescription drugs.

NOTE N: NCASA became a 401(c)(3) in 2009. It is now an independent non-profit agency and is no longer a direct County function.

**ISLE OF WIGHT COUNTY
FY 2010-11 GENERAL OPERATING BUDGET**

EDUCATION



**ISLE OF WIGHT COUNTY
FY 2010-11 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 2007 Actual | FY 2008 Actual | FY 2009 Actual | FY 2010 Original | FY 2010 Revised | FY 2011 Requested | FY 2011 Proposed | % Change | % Total |
|--------|------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|--------------|-------------|
| 597900 | A State/Federal/ Other | \$ 32,243,268 | \$ 33,157,543 | \$ 33,157,543 | \$ 35,134,284 | \$ 35,134,284 | \$ 33,310,258 | \$ 33,251,529 | -5% | 57% |
| 597900 | B Local | 18,761,537 | 21,788,354 | 23,474,807 | 26,057,721 | 26,057,721 | 26,057,721 | 25,506,721 | -2% | 43% |
| | TOTAL | \$ 50,944,805 | \$ 54,945,897 | \$ 56,632,150 | \$ 61,192,005 | \$ 61,192,005 | \$ 59,367,979 | \$ 58,758,250 | -4.6% | 100% |

NOTE A: Reflects the following components:

| | |
|--------------------------|--------------|
| Commonwealth of Virginia | \$25,171,384 |
| Federal | \$6,638,470 |
| Funds from other sources | \$1,441,675 |

NOTE B: The County's contribution to schools reflects the following:

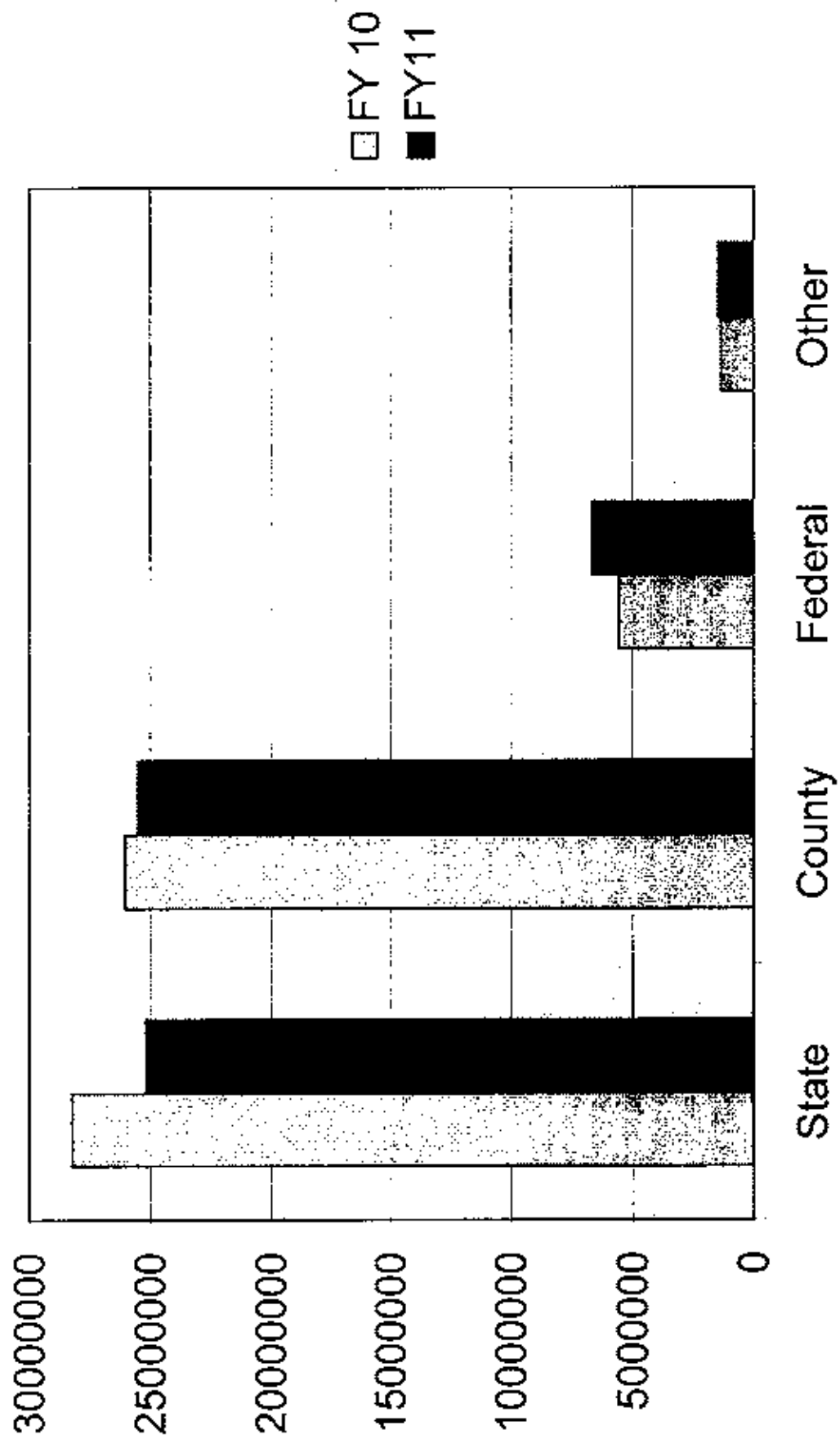
| | |
|----------------------|--------------|
| General Contribution | \$21,097,863 |
| Debt Service | \$4,408,658 |

TRANSFER TO SCHOOLS - CAPITAL

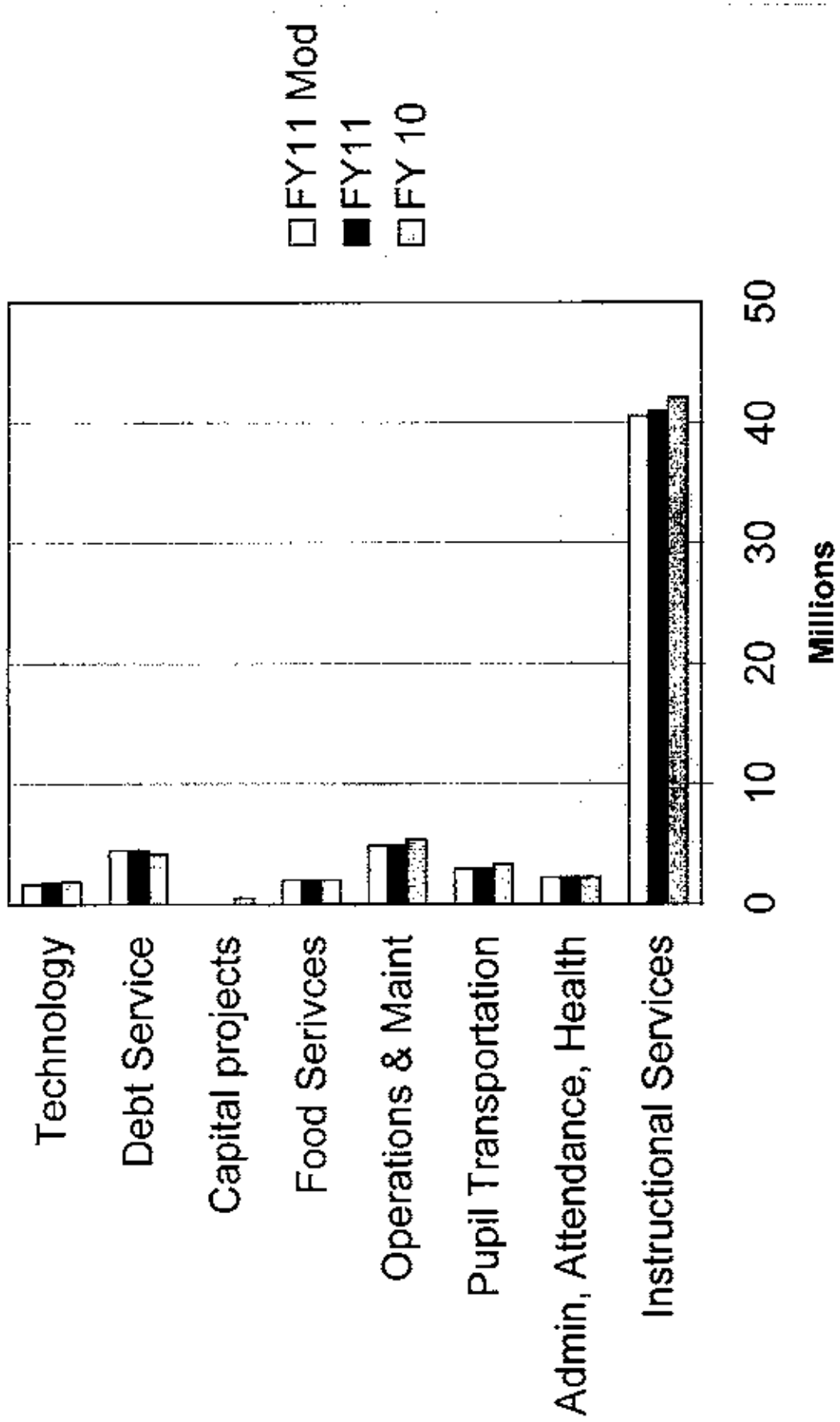
| Object | Description | FY 2007 Actual | FY 2008 Actual | FY 2009 Actual | FY 2010 Original | FY 2010 Revised | FY 2011 Requested | FY 2011 Proposed | % Change | % Total |
|--------|-------------------------|---------------------|---------------------|-------------------|---------------------|--------------------|----------------------|---------------------|-------------|------------|
| 597910 | School Capital Projects | \$ 1,275,626 | \$ 1,946,468 | \$ - | \$ 500,000 | \$ 500,000 | \$ - | \$ - | N/A | N/A |
| | TOTAL | \$ 1,275,626 | \$ 1,946,468 | \$ - | \$ 500,000 | \$ 500,000 | \$ - | \$ - | N/A | N/A |

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

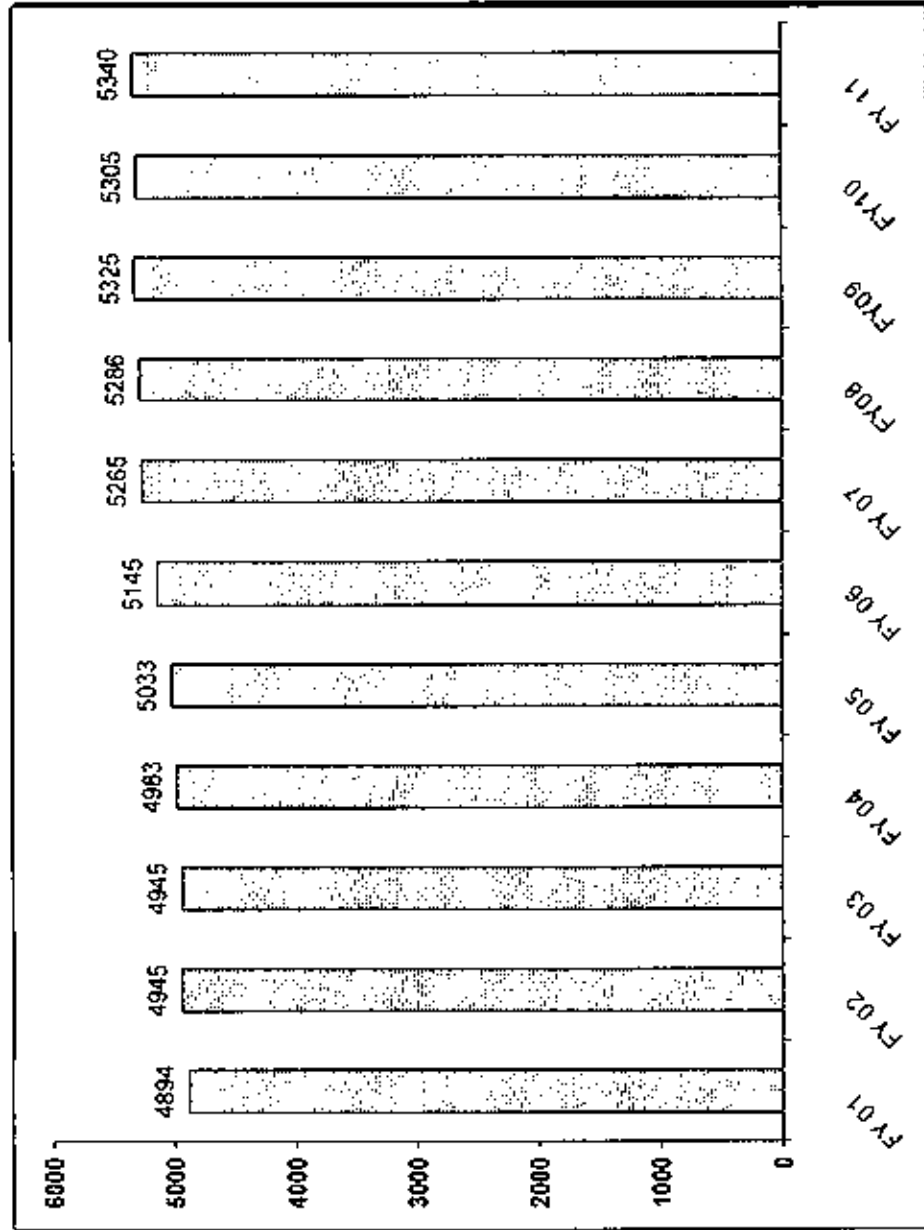
School Funding Sources



Comparative School Spending



Student Population

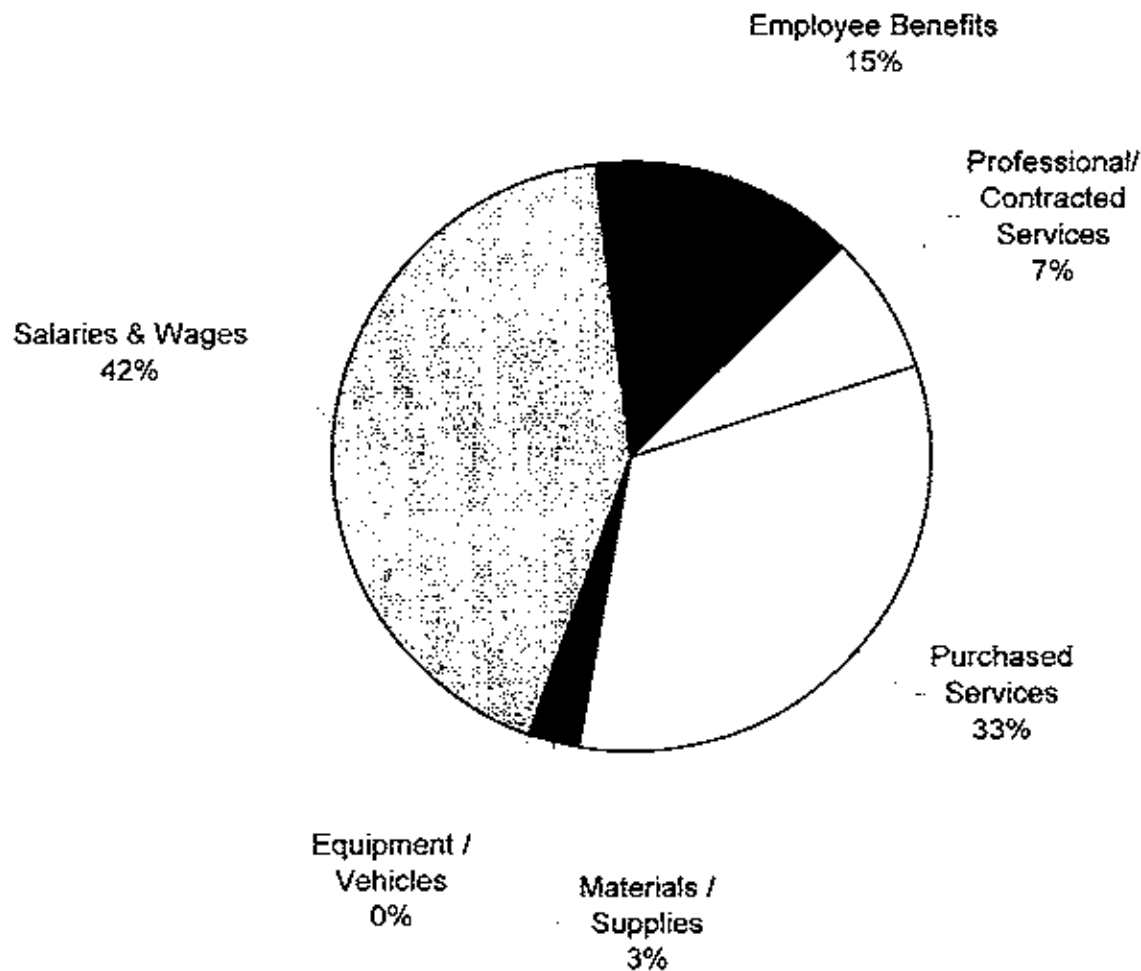


**ISLE OF WIGHT COUNTY
FY 2010-11 GENERAL OPERATING BUDGET**

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 2010-11 GENERAL OPERATING BUDGET**

PARKS & RECREATION OPERATIONS

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: Heritage Park, the Joel C. Bradshaw Fairgrounds, Riverview Park, Robinson Park, Jones Creek Boat Ramp, and Tyler's Beach Boat Ramp and Beach area.

Under Development: 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.

| Object Org #: | Description | FY 2007 Actual | FY 2008 Actual | FY 2009 Actual | FY 2010 Original | FY 2010 Revised | FY 2011 Requested | FY 2011 Proposed | % Change | % Total |
|------------------|----------------------------|-------------------|-------------------|-------------------|---------------------|--------------------|----------------------|---------------------|-------------|------------|
| 511000 | Salaries & Wages | \$ 366,508 | \$ 440,979 | \$ 453,081 | \$ 446,883 | \$ 632,333 | \$ 642,201 | \$ 642,201 | 2% | 58% |
| 512000 | A Overtime | 9,533 | 8,897 | 8,899 | - | 4,000 | 5,000 | 4,000 | 0% | 0% |
| 513000 | Part-time Salaries | 107,837 | 91,348 | 20,507 | 25,000 | 25,000 | 15,000 | 15,000 | -40% | 1% |
| 521000 | Fica/Medicare | 37,186 | 42,305 | 34,826 | 36,099 | 50,592 | 51,270 | 50,658 | 0% | 5% |
| 522100 | VRS - Retirement | 37,780 | 45,557 | 53,700 | 54,609 | 78,575 | 78,476 | 91,258 | 16% | 8% |
| 523000 | Hospital/Medical Plan | 35,476 | 53,795 | 84,481 | 73,403 | 110,858 | 106,890 | 106,890 | -4% | 10% |
| 523100 | Dental Insurance | 2,233 | 3,457 | 4,359 | 5,128 | 7,655 | 7,742 | 7,742 | 1% | 1% |
| 524000 | Group Life Insurance | 3,938 | 4,258 | 3,603 | 3,664 | 4,348 | 5,073 | 1,798 | -59% | 0% |
| 528100 | Deferred Comp Plan | 838 | 560 | 1,050 | 1,860 | 3,760 | 4,200 | 4,200 | 11% | 0% |
| 533100 | Equipment Repairs & Maint. | 3,412 | 7,642 | 4,051 | 6,000 | 26,000 | 25,300 | 24,300 | -7% | 2% |
| 536000 | Advertising | 4,632 | 724 | 1,090 | 1,000 | 1,000 | 500 | 500 | -50% | 0% |
| 536500 | Marketing | - | 16,395 | 13,479 | 10,000 | 10,000 | 10,000 | 5,000 | -50% | 0% |
| 552100 | Postage | 1,521 | 7,817 | 3,626 | 9,000 | 9,000 | 9,000 | 8,000 | -33% | 1% |

CONTINUED ON NEXT PAGE

**ISLE OF WIGHT COUNTY
FY 2010-11 GENERAL OPERATING BUDGET**

PARKS & RECREATION OPERATIONS

PARKS & RECREATION CONTINUED:

| Object Org #: | Description 31711000 | FY 2007 Actual | FY 2008 Actual | FY 2009 Actual | FY 2010 Original | FY 2010 Revised | FY 2011 Requested | FY 2011 Proposed | % Change | % Total |
|------------------|----------------------------|-------------------|-------------------|-------------------|---------------------|---------------------|----------------------|---------------------|-------------|-------------|
| 552300 | Telephone | \$ 6,957 | \$ 9,348 | \$ 10,801 | \$ 12,750 | \$ 13,170 | \$ 12,750 | \$ 12,750 | -3% | 1% |
| 554100 | Equipment Rental | 3,712 | 4,746 | 4,088 | 5,000 | 5,000 | 5,000 | 5,000 | 0% | 0% |
| 554200 | B Property Rental | 1 | 1 | - | 2 | 2 | 2 | 2 | 0% | 0% |
| 555010 | Travel & Training | 9,913 | 14,808 | 8,828 | 3,000 | 3,000 | 1,100 | 500 | -83% | 0% |
| 558060 | C Operating Expenses | 18,909 | 46,757 | 109,876 | 30,500 | 78,500 | 76,770 | 60,000 | -24% | 5% |
| 558070 | Special Events | - | (66) | - | - | - | - | - | N/A | 0% |
| 558100 | Dues & Subscriptions | 1,584 | 3,314 | 1,185 | 2,500 | 2,500 | 2,500 | 1,750 | -30% | 0% |
| 560010 | Office Supplies | 4,871 | 8,704 | 5,832 | 9,000 | 9,000 | 9,000 | 6,000 | -33% | 1% |
| 560080 | Motor Fuel, Lube & Repairs | 14,726 | 16,879 | 14,070 | 17,000 | 35,760 | 30,750 | 30,750 | -14% | 3% |
| 560110 | Uniforms | 1,022 | 908 | 945 | 500 | 2,545 | 2,845 | - | -100% | 0% |
| 560140 | C Other Operating Supplies | 5,922 | 23,417 | 23,778 | 31,250 | 36,250 | 27,250 | 20,000 | -45% | 2% |
| 560100 | Equipment | 34,018 | 14,577 | 12,263 | - | - | 13,000 | 1,500 | N/A | 0% |
| TOTAL | | \$ 710,949 | \$ 864,926 | \$ 866,230 | \$ 783,968 | \$ 1,148,854 | \$ 1,141,620 | \$ 1,097,797 | -4% | 100% |

| Personnel Summary | | | FY 2010 | | FY 2011 |
|-------------------|----------------------------|-------------|-------------------|-------------|-------------------|
| Grade | Job Class / Position | FTE | Budget | FTE | Budget |
| 24 | Parks Administrator | 1.0 | \$ 81,950 | 1.0 | \$ 89,068 |
| 24 | Recreation Administrator | - | - | - | - |
| 17 | Recreation Manager | 1.0 | 47,000 | 1.0 | 47,000 |
| 15 | Fest/Events Coordinator | 1.0 | 38,829 | 1.0 | 38,828 |
| 13 | Recreation Coordinator | 1.0 | 40,777 | 1.0 | 40,775 |
| 9 | Administrative Assistant | 1.0 | 40,362 | 1.0 | 40,361 |
| 9 | Senior Park Attendant | 1.0 | 28,571 | - | - |
| 8 | Ceramics Coordinator | 1.0 | 32,542 | 1.0 | 32,540 |
| 7 | Park Attendant | 3.0 | 77,080 | 8.0 | 231,814 |
| | Parks & Grounds Supervisor | - | - | 1.0 | 34,884 |
| | Field Specialist | - | - | 1.0 | 27,331 |
| 9 | Recreation Specialist | 3.0 | 82,002 | 3.0 | 82,002 |
| Total | | 13.0 | \$ 446,883 | 19.0 | \$ 642,201 |

NOTE A: Preparation and Execution of the County Fair.

NOTE B: Lease payment on Windsor Middle School and Robinson Park

NOTE C: Includes:

| | |
|---------------------------------------|---------|
| Mulch | \$5,000 |
| Pet station supplies | \$250 |
| Athletic Field fertilizer & herbicide | \$9,000 |
| Cleaning supplies | \$7,500 |
| Truck Maintenance | \$2,000 |
| Signage | \$1,250 |
| Playground maintenance | \$1,500 |
| Skate Park Maintenance | \$4,000 |
| Landscaping beds | \$5,000 |
| Road maintenance | \$5,000 |
| Other maintenance | \$4,000 |

NOTE D: Costs for non-Fee based programs including

| | |
|--------------------|-----------|
| Special events | \$ 5,000 |
| "Day in the park" | \$ 4,000 |
| July 4th fireworks | \$ 15,000 |
| youth in Action | \$ 2,250 |

**ISLE OF WIGHT COUNTY
FY 2010-11 GENERAL OPERATING BUDGET**

PARKS & RECREATION - PROGRAMS

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 | FY 2007 Actual | FY 2008 Actual | FY 2009 Actual | FY 2010 Original | FY 2010 Revised | FY 2011 Requested | FY 2011 Proposed | % Change | % Total |
|------------------|---------------------|-------------------|-------------------|-------------------|---------------------|--------------------|----------------------|---------------------|-------------|------------|
| 512000 | Overtime | - | - | 249 | - | - | - | - | N/A | 0% |
| 513000 | Part-time Salaries | - | - | 51,578 | 74,077 | 74,077 | 60,403 | 60,403 | -18% | 32% |
| 521000 | Fica/Medicare | - | - | 4,830 | 5,867 | 5,867 | 4,821 | 4,821 | -18% | 2% |
| 567030 | Ceramics | 3,031 | 3,872 | 850 | 3,000 | 3,000 | - | - | N/A | 0% |
| 567040 | Softball | 6,388 | 7,298 | 5,518 | 3,744 | 3,744 | 3,820 | 3,820 | 2% | 2% |
| 567050 | Exercise | 3,556 | 3,886 | 2,475 | 5,833 | 5,833 | 5,932 | 5,932 | 2% | 3% |
| 567060 | Youth Basketball | 10,584 | 8,464 | 12,558 | 11,805 | 11,885 | 10,487 | 10,487 | -10% | 8% |
| 567070 | Senior Trip | 32,943 | 26,464 | 28,823 | 50,000 | 50,000 | 42,050 | 30,000 | -40% | 18% |
| 567080 | Arts & Crafts | - | 109 | - | 177 | 177 | 32 | 32 | -82% | 0% |
| 567090 | Soccer | 39,888 | 36,598 | 28,572 | 30,216 | 30,216 | 30,990 | 30,990 | 3% | 17% |
| 567100 | Volleyball | - | - | - | 68 | 68 | 150 | 150 | 121% | 0% |
| 567110 | Dog Obedience | 864 | 959 | 180 | 810 | 810 | 217 | 217 | -73% | 0% |
| 567120 | Tennis | 1,202 | 1,303 | 1,186 | 1,534 | 1,534 | 1,536 | 1,300 | -15% | 1% |
| 567130 | Martial Arts | 3,023 | 2,918 | 262 | 2,388 | 2,388 | 3,297 | 2,400 | 0% | 1% |
| 567140 | Contracted Camps | 7,053 | 11,389 | 201 | 6,925 | 6,925 | 4,668 | 4,888 | -33% | 2% |
| 567150 | Cheerleading | 1,478 | 1,327 | 1,944 | 74 | 74 | 2,624 | 2,624 | 3446% | 1% |
| 567160 | Dance | 1,803 | 306 | - | - | - | - | - | N/A | 0% |
| 567170 | Summer Site Camp | 4,830 | 891 | 8,123 | 13,776 | 13,776 | 18,530 | 13,800 | 0% | 7% |
| 567180 | Museum Camp | 1,709 | 1,661 | 1,163 | - | - | - | - | N/A | 0% |
| 567220 | Skate / BMX Park | 1,882 | 301 | - | - | - | - | - | N/A | 0% |
| 567260 | Field Hockey | - | 389 | - | - | - | - | - | N/A | 0% |
| 567290 A | P&R Miscellaneous | 38,220 | 3,628 | 9,338 | 11,000 | 11,000 | 11,000 | 10,000 | -9% | 5% |
| 567600 | Men's Basketball | - | - | 397 | 2,012 | 2,012 | 2,062 | 2,062 | 2% | 1% |
| 567700 | Skateboard Class | - | - | - | - | - | - | - | N/A | 0% |
| 567710 | Fencing | - | - | - | 860 | 860 | - | - | -100% | 0% |
| 567720 | 3 on 3 Basketball | - | - | - | 387 | 387 | - | - | -100% | 0% |
| 567730 | Kickball League | - | - | - | 44 | 44 | 860 | 860 | 1855% | 0% |
| 567740 | Open Gym | - | - | - | 20 | 20 | - | - | -100% | 0% |
| 567750 | Ultimate Frisbee | - | - | - | 56 | 56 | - | - | -100% | 0% |
| 567760 | Camp Crossology | - | - | - | 321 | 321 | 752 | 752 | 134% | 0% |
| 567770 | Holiday Adventure | - | - | - | 362 | 362 | - | - | -100% | 0% |
| 567780 | Spring Break Camp | - | - | - | 618 | 618 | 1,193 | 1,193 | 93% | 1% |
| TBD | Nature Science Camp | - | - | - | - | - | 395 | 385 | N/A | 0% |
| TBD | Signing Camp | - | - | - | - | - | 198 | 198 | N/A | 0% |
| TBD | Hiking at Back Bay | - | - | - | - | - | 173 | 173 | N/A | 0% |
| TBD | Tennis Camp | - | - | - | - | - | 235 | 235 | N/A | 0% |
| TOTAL | | \$ 158,812 | \$ 111,728 | \$ 158,352 | \$ 226,584 | \$ 226,584 | \$ 206,204 | \$ 187,291 | -17% | 89% |

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

**ISLE OF WIGHT COUNTY
FY 2010-11 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) | FY 2011 Revenue | FY 2011 Expenses | Income / (Deficit) |
|--|--------------------|---------------------|-----------------------|--------------------|---------------------|-----------------------|
| Ceramics | \$ 4,000 | \$ 3,000 | 1,000 | \$ 3,000 | \$ 2,000 | 1,000 |
| Softball | 6,000 | 4,216 | 1,784 | \$ 4,800 | 4,748 | 52 |
| Exercise | 8,388 | 5,832 | 2,556 | \$ 9,268 | 5,932 | 3,336 |
| Youth Basketball | 11,300 | 15,588 | (4,288) | \$ 11,000 | 15,669 | (4,669) |
| Senior Trip | 50,000 | 50,000 | - | \$ 45,455 | 42,050 | 3,405 |
| Arts & Crafts | 760 | 177 | 583 | \$ 315 | 32 | 283 |
| Soccer | 50,000 | 31,147 | 18,853 | \$ 45,455 | 31,854 | 13,601 |
| Volleyball | 120 | 68 | 52 | \$ 150 | 150 | - |
| Dog Obedience | 1,250 | 810 | 440 | \$ 350 | 217 | 133 |
| Tennis | 2,100 | 1,534 | 566 | \$ 1,860 | 1,536 | 324 |
| Martial Arts | 3,780 | 2,398 | 1,382 | \$ 5,400 | 3,297 | 2,103 |
| Contracted Camps | 8,112 | 6,925 | 1,187 | \$ 5,268 | 4,668 | 600 |
| Cheerleading | 1,140 | 74 | 1,066 | \$ 3,240 | 2,624 | 616 |
| Summer Site Camp | 40,000 | 81,597 | (41,597) | \$ 53,750 | 70,530 | (16,780) |
| Skate / BMX Park | 8,000 | - | 8,000 | | | - |
| Men's Basketball | 2,400 | 2,651 | (251) | \$ 2,550 | 2,497 | 53 |
| Facility Rentals | 12,000 | - | 12,000 | \$ 12,000 | | 12,000 |
| P&R Miscellaneous | - | 11,000 | (11,000) | \$ - | | - |
| Fencing | 3,050 | 860 | 2,190 | | | - |
| 3 on 3 Basketball | 600 | 387 | 213 | | | - |
| Kickball League | 50 | 44 | 6 | \$ 1,200 | 1,200 | - |
| Open Gym | 400 | 5,058 | (4,658) | | | - |
| Ultimate Frisbee | 50 | 56 | (6) | | | - |
| Camp Grossology | 400 | 321 | 79 | \$ 800 | 752 | 48 |
| Holiday Adventure | 600 | 549 | 51 | \$ - | | - |
| Spring Break Camp | 1,350 | 1,292 | 58 | \$ 1,950 | 1,913 | 37 |
| Nature Science Camp | | | | \$ 650 | 649 | 1 |
| signing Camp | | | | \$ 200 | 198 | 2 |
| Hiking @ Back Bay | | | | \$ 200 | 173 | 27 |
| Tennis Camp | | | | \$ 240 | 235 | 5 |
| Total | \$ 216,850 | \$ 225,584 | \$ (9,734) | \$ 207,811 | \$ 191,669 | \$ 16,142 |

**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 2007 Actual | FY 2008 Actual | FY 2009 Actual | FY 2010 Original | FY 2010 Revised | FY 2011 Requested | FY 2011 Proposed | % Change | % Total |
|------------------|-----------------------------|-------------------|-------------------|-------------------|---------------------|--------------------|----------------------|---------------------|-------------|-------------|
| 511000 | Salaries and Wages | \$ 26,826 | \$ - | \$ 190 | \$ - | \$ - | \$ - | \$ - | N/A | 0% |
| 513000 | Part-time salaries | 23,600 | 81,187 | 11,136 | 79,296 | 79,296 | 58,476 | 58,476 | -26% | 80% |
| 512000 | Overtime | 4,716 | 23,438 | 88,725 | 16,809 | 16,809 | 15,400 | - | -100% | 0% |
| 521000 | Fica/Medicare | 4,109 | 7,975 | 6,184 | 7,351 | 7,351 | 5,652 | 4,473 | -39% | 6% |
| 522100 | VRS - Retirement | 2,770 | - | - | - | - | - | - | N/A | 0% |
| 523000 | Hospital/Medical Plan | 2,487 | - | 1,072 | - | - | - | - | N/A | 0% |
| 523100 | Dental Insurance | 146 | - | 63 | - | - | - | - | N/A | 0% |
| 524000 | Group Life Insurance | 320 | - | - | - | - | - | - | N/A | 0% |
| 528100 | Deferred Comp Plan | 163 | - | 40 | - | - | - | - | N/A | 0% |
| 531700 | Professional Services | 225 | 1,000 | - | - | - | - | - | N/A | 0% |
| 533100 | Equipment Repairs & Maint. | 1,026 | 290 | - | 2,000 | 2,000 | 2,000 | 2,000 | 0% | 3% |
| 536000 | Advertising | 180 | 638 | 377 | 1,100 | 1,100 | 1,100 | 1,100 | 0% | 2% |
| 551000 | Utilities | - | - | - | - | - | - | - | N/A | 0% |
| 552100 | Postage | 50 | 42 | 58 | 50 | 50 | 50 | 50 | 0% | 0% |
| 552300 | Telephone | 213 | 1,546 | 1,201 | 1,500 | 1,500 | 1,500 | 1,500 | 0% | 2% |
| 554200 | Property Rental | - | - | - | 1 | 1 | 1 | 1 | 0% | 0% |
| 555010 | Travel & Training | 77 | - | 99 | 100 | 100 | 100 | 100 | 0% | 0% |
| 558080 | Operating Expenses (Program | 18,722 | 2,226 | 2,841 | 1,800 | 1,800 | 1,900 | 1,900 | 0% | 3% |
| 558100 | Dues & Subscriptions | - | 886 | 1,149 | 1,500 | 1,500 | 1,500 | 1,500 | 0% | 2% |
| 560010 | Office Supplies | 200 | 518 | 133 | 350 | 350 | 450 | 450 | 29% | 1% |
| 560050 | Custodial Supplies | 191 | 368 | - | 300 | 300 | - | - | -100% | 0% |
| 560110 | Uniforms | 678 | 177 | - | 200 | 200 | 200 | 200 | 0% | 0% |
| 580100 | Equipment | - | 3,046 | 3,459 | 2,000 | 2,000 | 2,000 | 1,000 | -50% | 1% |
| N/A | Insurance | - | - | - | - | - | - | - | N/A | 0% |
| TOTAL | | \$ 84,645 | \$ 123,337 | \$ 97,627 | \$ 114,448 | \$ 114,448 | \$ 90,329 | \$ 72,760 | -36% | 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. \$35,000 is expected FY2010 and approximately the same amount in FY2011.

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

**ISLE OF WIGHT COUNTY
FY 2010-11 GENERAL OPERATING BUDGET**

HISTORIC RESOURCES DIVISION

PROGRAM DESCRIPTION

Operated under the direction of the Tourism Department, the Historic Resources Division manages and coordinates 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 three years ago. They are showcasing and developing existing and new historic properties (Fort Huger), acting to better preserve historic facilities (Boykins Tavern) 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 2007 Actual | FY 2008 Actual | FY 2009 Actual | FY 2010 Original | FY 2010 Revised | FY 2011 Requested | FY 2011 Proposed | % Change | % Total |
|------------------|-------------------------|-------------------|-------------------|-------------------|---------------------|--------------------|----------------------|---------------------|-------------|-------------|
| 511000 | Salaries & Wages | \$ 105,212 | \$ 98,328 | \$ 113,557 | \$ 113,817 | \$ 113,817 | \$ 113,817 | \$ 113,817 | 0% | 52% |
| 512000 | Overtime | - | 1,261 | - | - | - | - | - | N/A | 0% |
| 513000 A | Part-time Salaries | 18,033 | 29,907 | 51,818 | 28,000 | 34,000 | 28,000 | 28,000 | -24% | 12% |
| 521000 | Fica/Medicare | 9,885 | 9,745 | 12,200 | 10,696 | 10,696 | 10,696 | 10,696 | 0% | 5% |
| 522100 | VRS - Retirement | 11,282 | 9,943 | 13,877 | 13,909 | 13,909 | 13,909 | 16,173 | 16% | 7% |
| 523000 | Hospital/Medical Plan | - | 4,384 | 13,858 | 15,095 | 15,095 | 15,337 | 15,337 | 2% | 7% |
| 523100 | Dental Insurance | - | 327 | 1,043 | 1,152 | 1,152 | 1,152 | 1,152 | 0% | 1% |
| 524000 | Group Life Insurance | 1,193 | 924 | 931 | 933 | 933 | 899 | 319 | -66% | 0% |
| 526100 | Deferred Comp Plan | 500 | 548 | 455 | 420 | 420 | 840 | 840 | 100% | 0% |
| 531700 | Professional Services | 245 | 450 | - | - | - | - | - | N/A | 0% |
| 533100 | Equip. Repair & Maint. | 6 | - | - | - | - | - | - | N/A | 0% |
| 536000 | Advertising | - | 393 | 1,428 | 1,750 | 1,750 | 1,750 | 700 | -60% | 0% |
| 536500 | Marketing | - | 1,051 | 2,755 | 3,000 | 3,000 | 3,000 | 2,500 | -17% | 1% |
| 552100 | Postage | 117 | 53 | 13 | 200 | 200 | 200 | 200 | 0% | 0% |
| 552300 | Telephone | 1,700 | 1,169 | 3,025 | 4,400 | 4,400 | 4,400 | 4,400 | 0% | 2% |
| 554100 | Equipment Rental | 881 | 1,431 | 1,211 | 1,325 | 1,325 | 1,325 | 1,325 | 0% | 1% |
| 554200 B | Property Rental | - | - | 21,570 | 21,500 | 21,500 | 21,500 | 10,750 | -50% | 5% |
| 555010 | Travel & Training | 2,783 | 3,166 | 2,803 | 1,000 | 1,000 | 1,000 | 500 | -50% | 0% |
| 556000 | Operating Expense | 110,086 | 61,965 | 61,227 | 27,400 | 31,164 | 24,700 | 13,500 | -57% | 6% |
| 558100 | Dues & Subscriptions | 1,315 | 928 | 1,352 | 750 | 1,400 | 750 | 750 | -48% | 0% |
| 560010 | Office Supplies | 1,674 | 1,448 | 2,344 | 800 | 800 | 800 | 800 | 0% | 0% |
| 580100 | Equipment | 5,770 | 2,485 | - | - | - | - | - | N/A | 0% |
| TOTAL | | \$ 270,873 | \$ 229,907 | \$ 264,487 | \$ 244,147 | \$ 258,801 | \$ 242,075 | \$ 219,759 | -14% | 100% |

| Personnel Summary | | | | | |
|-------------------|----------------------------|------------|-------------------|------------|-------------------|
| Grade | Job Class / Position | FTE | FY 2010 Budget | FTE | FY 2011 Budget |
| 19 | Historic Resources Manager | 1.0 | \$ 44,522 | 1.0 | \$ 44,522 |
| 18 | Curator / Registrar | 1.0 | 39,294 | 1.0 | 39,294 |
| 10 | Museum Administrator | 1.0 | 30,001 | 1.0 | 30,001 |
| Total | | 3.0 | \$ 113,817 | 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 2010-11 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 2007 Actual | FY 2008 Actual | FY 2009 Actual | FY 2010 Original | FY 2010 Revised | FY 2011 Requested | FY 2011 Proposed | % Change | % Total |
|------------------|-------------------------------|-------------------|-------------------|-------------------|---------------------|--------------------|----------------------|---------------------|-------------|-------------|
| 11731000 | A Blackwater Regional Library | \$ 429,488 | \$ 573,119 | \$ 603,748 | \$ 613,513 | \$ 613,513 | \$ 583,661 | \$ 583,661 | -5% | 99% |
| 11741000 | Paul D. Camp Comm College | 6,500 | 6,500 | 6,500 | 6,500 | 6,500 | 6,175 | 6,175 | -5% | 1% |
| | TOTAL | \$ 435,988 | \$ 579,619 | \$ 610,248 | \$ 620,013 | \$ 620,013 | \$ 589,836 | \$ 589,836 | -5% | 100% |

NOTE A: By contract the County is asked to fund 43% of the cost of Library System assets operating in this locality. The Carrollton and Smithfield branches are among the busiest in the system.

**ISLE OF WIGHT COUNTY
FY 2010-11 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 normally 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 2007 Actual | FY 2008 Actual | FY 2009 Actual | FY 2010 Original | FY 2010 Revised | FY 2011 Requested | FY 2011 Proposed | % Change | % Total |
|------------------|--|-------------------|-------------------|-------------------|---------------------|--------------------|----------------------|---------------------|-------------|------------|
| 11722500 | A Smithfield Cultural Arts Center Preservation Virginia | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 5,000 | \$ 10,000 | \$ 10,000 5,000 | \$ - | -100% | #DIV/0! |
| 11723000 | Rawls Museum | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | - | -100% | #DIV/0! |
| | | \$ 11,000 | \$ 11,000 | \$ 11,000 | \$ 6,000 | \$ 11,000 | \$ 16,000 | \$ - | -100% | #DIV/0! |

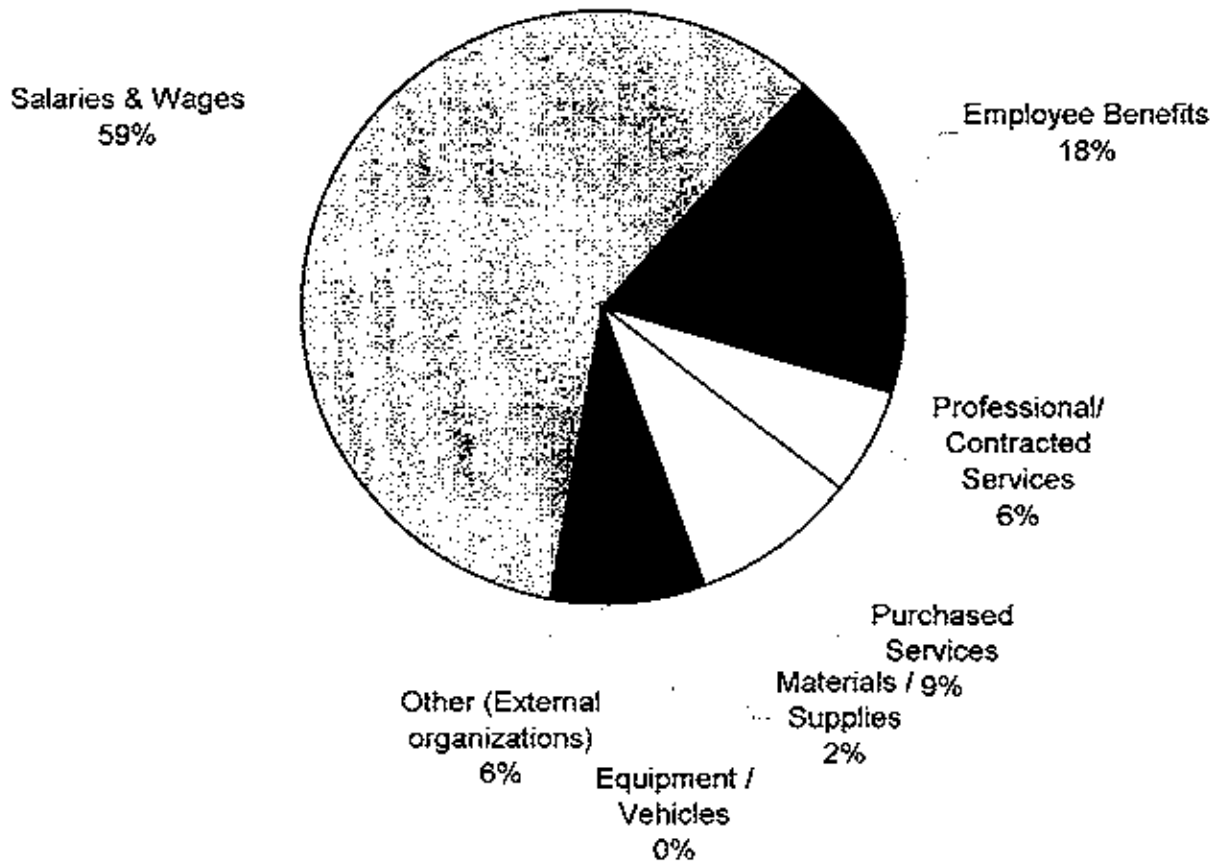
NOTE A: FY 2007, thru FY 2010 reflects 1:1 matching grant received from the Virginia Commission of the Arts.

**ISLE OF WIGHT COUNTY
FY 2010-11 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 2010-11 GENERAL OPERATING BUDGET**

PLANNING & ZONING

PROGRAM DESCRIPTION

The Department of Planning and Zoning provides a direct service, 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 developments, including fiscal, environmental and community impact. Examples 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. 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 2007 Actual | FY 2008 Actual | FY 2009 Actual | FY 2010 Original | FY 2010 Revised | FY 2011 Requested | FY 2011 Proposed | % Change | % Total |
|-----------------|----------------------------|-------------------|-------------------|-------------------|---------------------|--------------------|----------------------|---------------------|-------------|-------------|
| 511000 | Salaries & Wages | \$ 440,711 | \$ 460,886 | \$ 560,513 | \$ 558,218 | \$ 558,218 | \$ 582,968 | \$ 582,388 | 1% | 87% |
| 512000 | Overtime | - | 509 | 119 | - | - | - | - | N/A | 0% |
| 513000 | Part-Time Salaries | 9,159 | 3,959 | - | - | - | - | - | N/A | 0% |
| 519000 | A Compensation | 23,720 | 27,050 | 28,525 | 32,800 | 32,800 | 23,750 | 23,750 | -28% | 3% |
| 521000 | Fica/Medicare | 33,527 | 34,640 | 41,148 | 42,704 | 42,704 | 43,067 | 42,704 | 0% | 5% |
| 522100 | VRS - Retirement | 46,564 | 49,289 | 68,203 | 68,214 | 68,214 | 68,795 | 79,988 | 17% | 9% |
| 523000 | Hospital/Medical Plan | 33,102 | 36,184 | 49,426 | 53,956 | 53,956 | 54,769 | 54,769 | 2% | 7% |
| 523100 | Dental Insurance | 2,261 | 2,508 | 3,503 | 3,864 | 3,864 | 3,864 | 3,864 | 0% | 0% |
| 524000 | Group Life Insurance | 4,887 | 4,581 | 4,578 | 4,577 | 4,577 | 4,447 | 1,576 | -66% | 0% |
| 528100 | Deferred Comp Plan | 2,374 | 3,290 | 3,670 | 3,360 | 3,360 | 3,780 | 3,780 | 13% | 0% |
| 531700 | Professional Services | 221,477 | 203,643 | 30,026 | 18,400 | 26,889 | 5,000 | 5,000 | -81% | 1% |
| 533100 | Equip. Repair & Maint. | - | - | 480 | - | - | - | - | N/A | 0% |
| 536000 | Advertising | 15,468 | 22,440 | 21,785 | 18,009 | 18,009 | 13,000 | 13,000 | -28% | 2% |
| 552100 | Postage | 3,343 | 4,124 | 3,308 | 5,000 | 5,000 | 4,650 | 4,500 | -10% | 1% |
| 552300 | Telephone | 3,441 | 4,877 | 8,119 | 8,356 | 8,350 | 7,765 | 7,765 | -7% | 1% |
| 554100 | Equipment Rental | 5,088 | 6,532 | 8,403 | 8,611 | 8,611 | 8,611 | 8,611 | 0% | 1% |
| 555010 | Travel & Training | 4,145 | 6,976 | 5,787 | 4,800 | 4,800 | 4,484 | 4,484 | -7% | 1% |
| 558060 | Operating Expenses | 8,308 | 12,296 | 7,586 | 9,200 | 9,200 | 8,556 | 7,106 | -23% | 1% |
| 558100 | Dues & Subscriptions | 3,729 | 3,508 | 1,486 | 3,200 | 3,200 | 2,500 | 2,500 | -22% | 0% |
| 560010 | Office Supplies | 25,085 | 19,510 | 21,354 | 21,600 | 20,100 | 15,000 | 15,000 | -25% | 2% |
| 560080 | Motor Fuel, Lube & Repairs | 1,789 | 1,740 | 1,963 | 1,500 | 2,000 | 1,800 | 1,425 | -29% | 0% |
| 560110 | Uniforms | 20 | 159 | 170 | - | - | - | - | N/A | 0% |
| 560160 | Equipment | 2,582 | 1,205 | 2,400 | - | 1,000 | - | - | -100% | 0% |
| TOTAL | | \$ 880,678 | \$ 909,678 | \$ 868,481 | \$ 864,354 | \$ 873,853 | \$ 836,787 | \$ 842,210 | -4% | 100% |

**ISLE OF WIGHT COUNTY
FY 2010-11 GENERAL OPERATING BUDGET**

PLANNING & ZONING

| Personnel Summary | | | | | |
|-------------------|-------------------------------|-------------|-------------------|-------------|-------------------|
| Grade | Job Class / Position | FTE | FY 2010 Budget | FTE | FY 2011 Budget |
| 29 | Director | 1.0 | \$ 82,242 | 1.0 | \$ 82,242 |
| 24 | Assistant Director | 1.0 | 64,185 | 1.0 | 64,185 |
| 22 | Principal Planner | 1.0 | 55,090 | 1.0 | 57,750 |
| 20 | Senior Planner, Long Range | 1.0 | 48,709 | 1.0 | 48,709 |
| 16 | Environmental Planner | 1.0 | 38,227 | 1.0 | 38,227 |
| N/A | Urban Design Planner | - | - | - | - |
| N/A | Subdivision Planner | - | - | - | - |
| 16 | Planner | 3.0 | 132,031 | 3.0 | 134,031 |
| 12 | Code Enforcement Officer | 1.0 | 41,065 | 1.0 | 41,065 |
| 12 | Planning Services Coordinator | 1.0 | 41,828 | 1.0 | 41,828 |
| 6 | Planning & Zoning Technician | 1.0 | 23,881 | 1.0 | 23,881 |
| 9 | Administrative Assistant | 1.0 | 31,052 | 1.0 | 31,052 |
| | Total | 12.0 | \$ 558,218 | 12.0 | \$ 562,968 |

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

**ISLE OF WIGHT COUNTY
FY 2010-11 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 VEOP.
- * 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 2007 Actual | FY 2008 Actual | FY 2009 Actual | FY 2010 Original | FY 2010 Revised | FY 2011 Requested | FY 2011 Proposed | % Change | % Total |
|----------------|-----------------------------|-------------------|-------------------|-------------------|---------------------|--------------------|----------------------|---------------------|-------------|-------------|
| 511000 | Salaries & Wages | \$ 164,451 | \$ 192,437 | \$ 196,302 | \$ 207,071 | \$ 207,071 | \$ 207,071 | \$ 207,071 | 0% | 58% |
| 512000 | Overtime | - | 154 | 439 | - | - | 2,323 | 2,323 | N/A | 1% |
| 521000 | FICA/Medicare | 12,183 | 14,453 | 14,821 | 15,841 | 15,841 | 16,019 | 16,019 | 1% | 4% |
| 522100 | VRS - Retirement | 17,503 | 20,242 | 23,730 | 25,304 | 25,304 | 25,304 | 29,425 | 16% | 8% |
| 523000 | Hospital/Medical Plan | 10,853 | 8,992 | 13,144 | 14,840 | 14,840 | 15,840 | 15,025 | 1% | 4% |
| 523100 | Dental Insurance | 774 | 583 | 777 | 879 | 879 | 879 | 879 | 0% | 0% |
| 524000 | Group Life Insurance | 1,833 | 1,881 | 1,582 | 1,698 | 1,698 | 1,636 | 580 | -66% | 0% |
| 528100 | Deferred Comp Plan | 525 | 840 | 700 | 840 | 840 | 840 | 840 | 0% | 0% |
| 531700 | Professional Services | 65,000 | 12,950 | - | 8,300 | 8,300 | - | - | -100% | 0% |
| 533100 | Equip. Repair & Maint | 498 | - | 63 | 500 | 500 | 500 | 500 | 0% | 0% |
| 536000 | Advertising | 668 | 69 | 113 | 400 | 400 | 400 | 400 | 0% | 0% |
| 538500 | Marketing | 48,882 | 92,980 | 89,103 | 42,100 | 41,950 | 50,400 | 23,718 | -43% | 7% |
| 552100 | Postage | 817 | 669 | 1,185 | 1,600 | 1,750 | 1,600 | 1,800 | -9% | 0% |
| 552300 | Telephone | 1,606 | 3,067 | 3,158 | 4,500 | 4,500 | 4,500 | 4,500 | 0% | 1% |
| 555010 | Travel & Training | 27,428 | 35,023 | 31,875 | 16,500 | 16,500 | 16,500 | 14,000 | -15% | 4% |
| 558100 | Dues & Subscriptions | 35,199 | 35,807 | 36,804 | 36,400 | 36,400 | 36,400 | 36,400 | 0% | 10% |
| 560010 | Office Supplies | 4,315 | 3,375 | 4,608 | 2,800 | 2,800 | 2,800 | 2,800 | 0% | 1% |
| 560080 | Motor Fuel, Lube, & Repairs | 1,337 | 844 | 255 | 1,600 | 1,600 | 1,600 | 1,600 | 0% | 0% |
| 580100 | Equipment | 1,019 | - | - | - | - | - | - | N/A | 0% |
| TOTAL | | \$ 384,861 | \$ 424,166 | \$ 418,276 | \$ 381,173 | \$ 381,173 | \$ 384,612 | \$ 357,650 | -6% | 100% |

| Personnel Summary | | FY 2010 | | FY 2011 | |
|-------------------|------------------------------------|------------|-------------------|------------|-------------------|
| Grade | Job Class / Position | FTE | Budget | FTE | Budget |
| 29 | Director | 1.0 | \$ 87,890 | 1.0 | \$ 87,890 |
| 21 | Project Manager | 1.0 | 55,000 | 1.0 | 55,000 |
| 20 | Rural Economic Development Manager | 1.0 | 64,181 | 1.0 | 64,181 |
| Total: | | 3.0 | \$ 207,071 | 3.0 | \$ 207,071 |

**ISLE OF WIGHT COUNTY
FY 2010-11 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 | FY 2007 Actual | FY 2008 Actual | FY 2009 Actual | FY 2010 Original | FY 2010 Revised | FY 2011 Requested | FY 2011 Proposed | % Change | % Total |
|------------------|-------------------------|-------------------|-------------------|-------------------|---------------------|--------------------|----------------------|---------------------|-------------|------------|
| 511000 | Salaries & Wages | \$ 127,645 | \$ 134,481 | \$ 141,875 | \$ 144,894 | \$ 144,894 | \$ 144,894 | \$ 144,894 | 0% | 39% |
| 512000 | Overtime | - | - | 48 | - | - | - | - | N/A | 0% |
| 513000 | Part-time Salaries | 32,824 | 37,162 | 48,280 | 42,000 | 42,000 | 42,000 | 40,000 | -5% | 11% |
| 519000 | A Compensation | 6,000 | 6,000 | - | 6,000 | 6,000 | 6,000 | 3,000 | -50% | 1% |
| 521000 | Fica/Medicare | 12,122 | 12,894 | 14,301 | 14,297 | 14,297 | 14,297 | 14,144 | -1% | 4% |
| 522100 | VRS - Retirement | 13,578 | 14,174 | 17,333 | 17,706 | 17,706 | 17,706 | 20,569 | 16% | 6% |
| 523000 | Hospital/Medical Plan | 9,300 | 11,570 | 16,723 | 17,522 | 17,522 | 15,805 | 15,805 | -10% | 4% |
| 523100 | Dental Insurance | 531 | 758 | 998 | 1,127 | 1,127 | 991 | 991 | -12% | 0% |
| 524000 | Group Life Insurance | 1,418 | 1,317 | 1,183 | 1,188 | 1,188 | 1,145 | 406 | -66% | 0% |
| 527100 | Worker's Compensation | 207 | 912 | 467 | 950 | 950 | 413 | 413 | -57% | 0% |
| 528100 | Deferred Comp Plan | 300 | 595 | 840 | 840 | 840 | 840 | 840 | 0% | 0% |
| 531700 | B Professional Services | 2,080 | 2,106 | 2,160 | 2,300 | 2,300 | 2,300 | 2,300 | 0% | 1% |
| 533100 | Equip. Repair & Maint | 489 | 442 | - | 300 | 523 | 300 | - | -100% | 0% |
| 538500 | C Marketing | 98,070 | 83,705 | 80,134 | 83,345 | 88,345 | 63,345 | 55,998 | -16% | 15% |
| 551000 | Utilities | 1,958 | 2,150 | 2,713 | 2,750 | 2,750 | 2,750 | 2,750 | 0% | 1% |
| 552100 | Postage | 4,149 | 1,262 | 2,868 | 3,000 | 3,000 | 3,000 | 2,700 | -10% | 1% |
| 552300 | Telephone | 3,607 | 5,611 | 5,679 | 5,600 | 5,600 | 5,600 | 5,600 | 0% | 2% |
| 553040 | Property Insurance | 22 | 24 | 22 | 25 | 25 | 25 | 25 | 0% | 0% |
| 553050 | Motor Vehicle Insurance | - | 504 | 519 | 520 | 520 | 520 | 520 | 0% | 0% |
| 554100 | Equipment Rental | 609 | 2,434 | 2,434 | 2,700 | 2,700 | 2,700 | 2,700 | 0% | 1% |

CONTINUED ON NEXT PAGE

**ISLE OF WIGHT COUNTY
FY 2010-11 GENERAL OPERATING BUDGET**

TOURISM

TOURISM CONTINUED:

| Object Org #: | Description | FY 2007 Actual | FY 2008 Actual | FY 2009 Actual | FY 2010 Original | FY 2010 Revised | FY 2011 Requested | FY 2011 Proposed | % Change | % Total |
|------------------|----------------------------|-------------------|-------------------|-------------------|---------------------|--------------------|----------------------|---------------------|-------------|-------------|
| 11817000 | | | | | | | | | | |
| 554200 | Property Rental | \$ 8,337 | \$ 8,400 | \$ 14,743 | \$ 24,000 | \$ 24,000 | \$ 24,000 | \$ 24,000 | 0% | 7% |
| 555010 | Travel & Training | 8,888 | 4,808 | 4,887 | 6,000 | 6,000 | 6,000 | 5,500 | -8% | 1% |
| 558080 | Operating Expenses | 352 | 131 | 21,382 | - | - | - | - | N/A | 0% |
| 558070 | Special Events | - | 35 | 8,187 | 14,360 | 12,880 | 14,360 | 12,360 | -4% | 3% |
| 558100 | Dues & Subscriptions | 3,132 | 950 | 2,207 | 1,000 | 1,000 | 1,000 | 1,000 | 0% | 0% |
| 560010 | Office Supplies | 8,333 | 8,554 | 8,979 | 8,500 | 8,500 | 8,500 | 7,500 | -12% | 2% |
| 560050 | Custodial Supplies | - | - | 28 | 100 | 100 | 100 | 100 | 0% | 0% |
| 560080 | Motor Fuel, Lube & Repairs | - | 597 | 1,399 | 1,500 | 1,500 | 1,500 | 1,500 | 0% | 0% |
| 567010 | Items for Resale | - | (677) | (10) | - | - | - | - | N/A | 0% |
| 580100 | Equipment | 1,321 | - | 1,000 | 2,500 | 777 | 2,500 | 1,260 | 62% | 0% |
| 580300 | Vehicle | - | 18,498 | - | - | - | - | - | N/A | 0% |
| TOTAL | | \$ 342,148 | \$ 360,395 | \$ 398,108 | \$ 385,024 | \$ 385,024 | \$ 382,581 | \$ 386,835 | -5% | 100% |

| Personnel Summary | | | FY 2010 | | FY 2011 |
|-------------------|--------------------------------------|------------|-------------------|------------|-------------------|
| Grade | Job Class / Position | FTE | Budget | FTE | Budget |
| 26 | Director | 1.0 | \$ 68,803 | 1.0 | \$ 68,803 |
| 16 | Marketing & Public Relations Manager | 1.0 | 38,461 | 1.0 | 38,461 |
| 15 | Special Events Coordinator | 1.0 | 36,630 | 1.0 | 36,630 |
| Total | | 3.0 | \$ 144,894 | 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 2010-11 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 2007 Actual | FY 2008 Actual | FY 2009 Actual | FY 2010 Original | FY 2010 Revised | FY 2011 Requested | FY 2011 Proposed | % Change | % Total |
|----------|---|-------------------|-------------------|-------------------|---------------------|--------------------|----------------------|---------------------|-------------|-------------|
| 11821500 | Peanut Soil & Water Conservation District | \$ 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 | 0% | 16% |
| | TOTAL | \$ 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 2010-11 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 Description Org #: 11825000 | FY 2007 Actual | FY 2008 Actual | FY 2009 Actual | FY 2010 Original | FY 2010 Revised | FY 2011 Requested | FY 2011 Proposed | % Change | % Total |
|---------------------------------------|-------------------|-------------------|-------------------|---------------------|--------------------|----------------------|---------------------|-------------|-------------|
| 556990 Contribution | \$ 4,900 | \$ 4,900 | \$ 6,860 | \$ 6,860 | \$ 9,835 | \$ 10,020 | \$ 10,020 | 4% | 100% |
| TOTAL | \$ 4,900 | \$ 4,900 | \$ 6,860 | \$ 6,860 | \$ 9,835 | \$ 10,020 | \$ 10,020 | 4% | 100% |

NOTE: The last two fiscal years, the State has increased the County's assessment by applying mid-year increases. This has averaged 40%. The FY2011 estimate is based on that trend.

ISLE OF WIGHT COUNTY
FY 2010-11 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 2007 Actual | FY 2008 Actual | FY 2009 Actual | FY 2010 Original | FY 2010 Revised | FY 2011 Requested | FY 2011 Proposed | % Change | % Total |
|------------------|------------------------|-------------------|-------------------|-------------------|---------------------|--------------------|----------------------|---------------------|-------------|-------------|
| 11831000 | | | | | | | | | | |
| 519000 | Compensation | \$ 28,502 | \$ 25,677 | \$ 17,813 | \$ 34,634 | \$ 34,634 | \$ 34,634 | \$ 34,634 | 0% | 60% |
| 529000 | Fringe Benefits | 7,618 | 7,629 | 5,249 | 12,208 | 12,208 | 12,208 | 12,208 | 0% | 21% |
| 533100 | Equip. Repair & Maint. | - | - | - | 300 | 300 | 300 | 300 | 0% | 1% |
| 552300 | Telephone | 916 | 1,129 | 1,195 | 2,500 | 2,500 | 2,500 | 2,500 | 0% | 4% |
| 554100 | Equipment Rental | 984 | 2,132 | 1,804 | 1,968 | 1,968 | 1,968 | 1,968 | 0% | 3% |
| 555010 | Travel & Training | 4,456 | 3,894 | 3,285 | 4,000 | 3,930 | 4,000 | 4,000 | 2% | 7% |
| 558060 | Operating Expense | 281 | 367 | 175 | 250 | 270 | 250 | 250 | -7% | 0% |
| 558100 | Dues & Subscriptions | 382 | 515 | 80 | 250 | 250 | 250 | 250 | 0% | 0% |
| 560010 | Office Supplies | 3,739 | 2,591 | 1,463 | 820 | 820 | 820 | 820 | 0% | 1% |
| 580100 | Equipment | 200 | 838 | 695 | 700 | 750 | 700 | 700 | -7% | 1% |
| | TOTAL | \$ 48,273 | \$ 44,773 | \$ 31,760 | \$ 57,630 | \$ 57,630 | \$ 57,630 | \$ 57,630 | 0% | 100% |

**ISLE OF WIGHT COUNTY
FY 2010-11 GENERAL OPERATING BUDGET**

LOCAL ORGANIZATIONS

PROGRAM DESCRIPTION

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

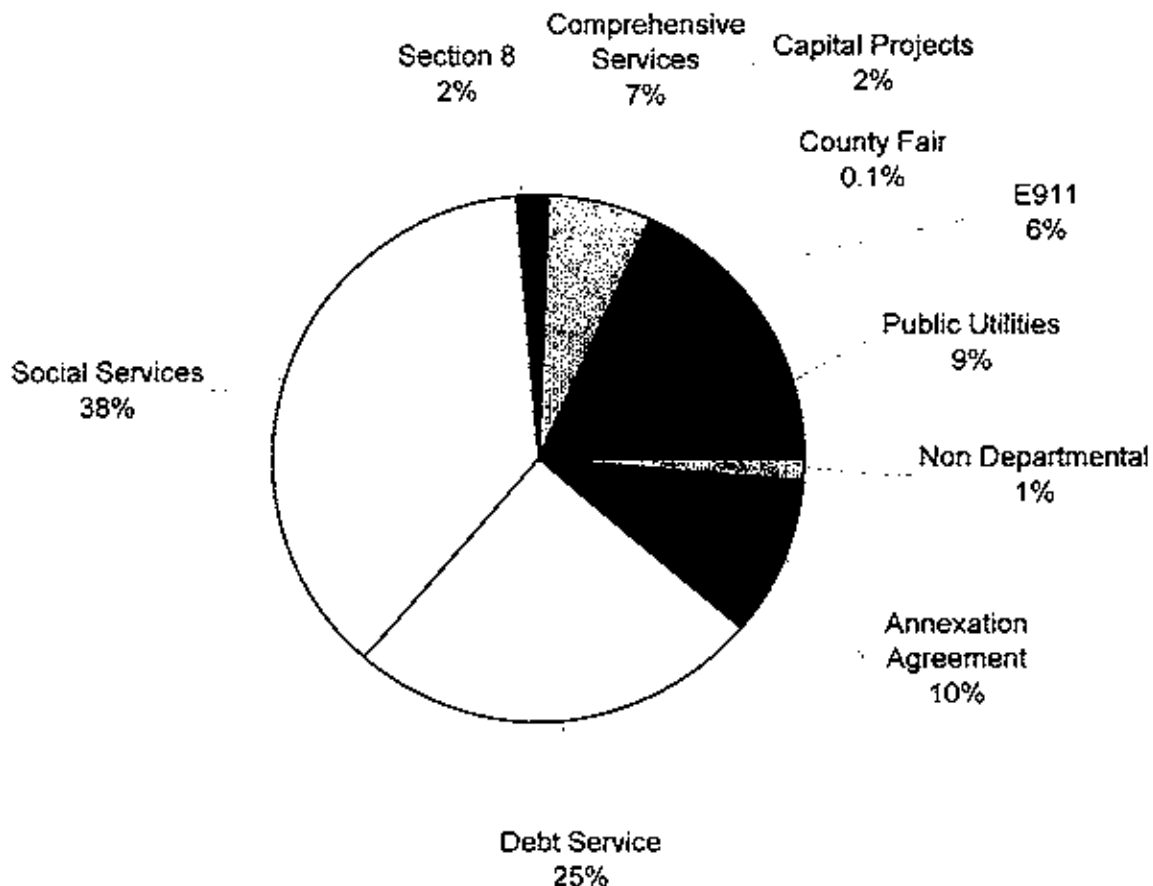
| Object | Description | FY 2007 Actual | FY 2008 Actual | FY 2009 Actual | FY 2010 Original | FY 2010 Revised | FY 2011 Requested | FY 2011 Proposed | % Change | % Total |
|----------|----------------------------|-------------------|-------------------|-------------------|---------------------|--------------------|----------------------|---------------------|-------------|-------------|
| 11615000 | Chamber of Commerce | \$ 16,500 | \$ 21,500 | \$ 16,000 | \$ 16,000 | \$ 16,000 | \$ 16,000 | \$ 16,000 | 0% | 82% |
| 11316500 | Patriot's Day | 5,500 | - | - | - | - | - | - | N/A | 0% |
| 11324000 | Riverkeeper's Organization | - | 3,600 | 3,600 | 3,600 | 3,600 | 3,600 | 3,600 | 0% | 18% |
| | TOTAL | \$ 24,000 | \$ 25,100 | \$ 19,600 | \$ 19,600 | \$ 19,600 | \$ 19,600 | \$ 19,600 | 0% | 100% |

ISLE OF WIGHT COUNTY FY 2010-11 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 2010-11 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:

A small allowance for changes in benefit participation for new employees as well as compensation for various Boards and Commissions. This budget also funds the County's unemployment insurance premium.

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 specific County territory. 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 2007 Actual | FY 2008 Actual | FY 2009 Actual | FY 2010 Original | FY 2010 Revised | FY 2011 Requested | FY 2011 Proposed | % Change | % Total |
|------------------|----------------------------|-------------------|-------------------|-------------------|---------------------|--------------------|----------------------|---------------------|-------------|-------------|
| 519000 A | Compensation | \$ 22,748 | \$ 10,380 | \$ 8,100 | 50,000 | \$ 113,100 | \$ 50,000 | \$ 30,000 | -40% | 18% |
| 521000 | Social Security (FICA) | - | - | - | - | - | - | - | N/A | 0% |
| 522100 | VRS (Retirement) | 10,248 | 3,805 | 19,568 | 8,000 | 8,000 | 8,000 | 8,000 | 0% | 5% |
| 523000 | Hospitalization | 1,348 | 1,481 | 1,895 | 25,000 | 25,000 | 25,000 | 25,000 | 0% | 15% |
| 524000 | VRS (Group Life Insurance) | - | - | - | - | - | 500 | 500 | 0% | 0% |
| 528000 | Unemployment Insurance | 11,784 | 14,755 | 21,775 | 15,500 | 15,500 | 22,000 | 34,053 | 120% | 20% |
| 528100 | Deferred Comp Match | - | - | - | 4,000 | 4,000 | 4,000 | 4,000 | 0% | 2% |
| 558050 | Operating | - | - | 29,580 | - | - | - | - | N/A | 0% |
| 560010 B | Office Supplies | (20,175) | 6,487 | (13,999) | 4,000 | 4,000 | 4,000 | 1,000 | -75% | 1% |
| 598000 C | Contingency | - | - | - | 8,207 | 8,207 | 100,000 | 68,636 | - | 39% |
| TOTAL | | \$ 25,851 | \$ 35,888 | \$ 83,912 | \$ 108,500 | \$ 177,807 | \$ 213,500 | \$ 189,189 | 59% | 100% |

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

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

NOTE C: Amount held during the "proposed budget" stage to facilitate correction of technical errors and oversights - if any.

ANNEXATION SETTLEMENT PAYMENT

| Object Org #: | Description 11913000 | FY 2007 Actual | FY 2008 Actual | FY 2009 Actual | FY 2010 Original | FY 2010 Revised | FY 2011 Requested | FY 2011 Proposed | % Change | % Total |
|------------------|-------------------------|--------------------|--------------------|--------------------|---------------------|--------------------|----------------------|---------------------|-------------|-------------|
| 558950 | Annexation Settlement | \$1,107,450 | \$1,215,507 | \$1,274,708 | \$1,215,000 | \$1,215,000 | 1,305,824 | \$1,120,098 | -8% | 100% |
| TOTAL | | \$1,107,450 | \$1,215,507 | \$1,274,708 | \$1,215,000 | \$1,215,000 | \$1,305,824 | \$1,120,098 | N/A | 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 2007 Actual | FY 2008 Actual | FY 2009 Actual | FY 2010 Original | FY 2010 Revised | FY 2011 Requested | FY 2011 Proposed | % Change | % Total |
|------------------|-------------------------|--------------------|--------------------|--------------------|---------------------|--------------------|----------------------|---------------------|-------------|-------------|
| 591000 A | Bond Principal | \$ 837,842 | \$ 659,353 | 4,260,599 | \$4,260,599 | \$ 610,000 | 562,500 | \$ 562,500 | N/A | 20% |
| 592000 A | Bond Interest | 390,667 | 378,689 | 2,405,230 | 2,405,230 | 1,831,008 | 2,364,795 | 2,082,888 | N/A | 73% |
| 593000 | Issuance Costs | - | 47,400 | 352,213 | 352,213 | - | - | - | N/A | 0% |
| B | Administrative Fees | - | - | - | - | - | 2,150 | 2,150 | N/A | 0% |
| C | Pace Interest Payment | - | - | - | - | - | 209,836 | 209,836 | N/A | 7% |
| C | Pace Administrative Fee | - | - | - | - | - | 1,000 | 1,000 | - | 0% |
| TOTAL | | \$1,037,609 | \$1,083,422 | \$7,018,042 | \$7,018,042 | \$2,541,008 | \$3,140,281 | \$2,858,474 | N/A | 100% |

**ISLE OF WIGHT COUNTY
FY 2010-11 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 | FY 2007 Actual | FY 2008 Actual | FY 2009 Actual | FY 2010 Original | FY 2010 Revised | FY 2011 Requested | FY 2011 Proposed | % Change | % Total |
|-----------------|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|---------------------|-------------|------------|
| 597310 | A Operating Cost Projects | \$ 8,144,056 | \$ 9,958,122 | \$ 3,400,000 | \$ 5,954,520 | \$ 5,954,520 | \$ 371,000 | \$ 264,000 | -96% | 8% |
| | Transfers to Capital Fund | | | | | | | \$ 687,000 | | |
| | Trans to Public Utilities | | | | | | | 3,335,500 | | |
| | TOTAL | \$ 8,144,056 | \$ 9,958,122 | \$ 3,400,000 | \$ 5,954,520 | \$ 5,954,520 | \$ 371,000 | \$ 4,296,500 | -28% | 6% |

Note A: The total Capital Budget recommended is \$4,296,500. This is \$107,000 less than the approved Capital Improvement Plan. The amount above is that portion of the Capital budget that will be transferred from the General Fund. See the following section on the capital budget for additional detail.

**ISLE OF WIGHT COUNTY
FY 2010-11 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 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.

| Object Org # | Description 11931000 | FY 2007 Actual | FY 2008 Actual | FY 2009 Actual | FY 2010 Original | FY 2010 Revised | FY 2011 Requested | FY 2011 Proposed | % Change | % Total |
|-----------------|-------------------------|---------------------|---------------------|---------------------|---------------------|----------------------|----------------------|---------------------|-------------|-------------|
| 587220 | Museum Gift Shop | - | - | - | - | - | - | - | N/A | 0% |
| 587230 | A County Fair | 18,830 | 14,345 | 9,475 | 10,000 | 10,000 | 10,000 | 9,500 | -5% | 0% |
| 597240 | B E-911 | 414,464 | 659,428 | 705,817 | 767,415 | 767,415 | 1,019,248 | 704,735 | -8% | 10% |
| 597260 | Comprehensive Svcs. | - | - | - | - | - | - | - | - | - |
| 597260 | State/Federal/Other | 143,202 | 273,322 | 370,857 | 422,100 | 445,540 | 422,100 | 444,769 | 5% | 6% |
| 597260 | Local | 214,614 | 249,237 | 286,334 | 247,900 | 247,900 | 288,000 | 301,844 | 22% | 4% |
| 597270 | Section 8 | - | - | - | - | - | - | - | - | - |
| 597270 | State/Federal/Other | 110,969 | 141,145 | 150,257 | 158,000 | 152,904 | 150,000 | 131,780 | -16% | 2% |
| 597270 | Local | 41,939 | 42,603 | 49,712 | 57,734 | 57,734 | 57,735 | 57,735 | 0% | 1% |
| 597410 | Social Services | - | - | - | - | - | - | - | - | - |
| 597410 | State/Federal/Other | 2,428,258 | 2,297,715 | 2,297,715 | 3,447,286 | 3,447,286 | 3,447,286 | 3,447,286 | 0% | 50% |
| 597410 | Local | 810,803 | 961,357 | 961,992 | 774,826 | 781,966 | 774,826 | 774,826 | 0% | 11% |
| 597510 | C Public Utilities | - | - | 1,236,542 | 3,938,380 | 4,208,380 | 1,250,827 | 1,059,616 | -73% | 15% |
| 597710 | Industrial Dev Auth | 30,000 | 30,000 | - | - | - | - | - | N/A | 0% |
| TOTAL | | \$ 4,011,931 | \$ 4,669,150 | \$ 6,066,501 | \$ 9,821,641 | \$ 10,118,425 | \$ 7,420,022 | \$ 6,932,071 | -29% | 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 87% 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 decrease in funds from FY 2010 to FY 2011 represents a decrease in the overall E911 budget due to completion of a capital project and other cost saving measures for FY-11. 40% of the revenue the County receives from the Communications Sales and Use Tax will be recorded in the general fund and then transferred to the E911 fund.

NOTE C: Covers the deficit in Public Utilities operations created by large capital expenditures related to the Norfolk water agreement and other infrastructure projects.

**ISLE OF WIGHT COUNTY
FY 2010-11 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 2007 Actual | FY 2008 Actual | FY 2009 Actual | FY 2010 Original | FY 2010 Revised | FY 2011 Requested | FY 2011 Proposed | % Change | % Total |
|-----------------|---------------|-------------------|-------------------|-------------------|---------------------|--------------------|----------------------|---------------------|-------------|------------|
| 599100 | Cash Proffers | \$ - | \$ - | \$ - | \$ 150,000 | \$ 150,000 | | \$ - | -100% | #DIV/0! |
| | TOTAL | \$ - | \$ - | \$ - | \$ 150,000 | \$ 150,000 | \$ - | \$ - | -100% | #DIV/0! |

While a very small amount of proffers are included in County revenue, no spending or transfers from proffers are anticipated. This is because of the very small amounts collected in FY2010 and anticipated in FY2011 due to a downturn in development activity County wide.

**ISLE OF WIGHT COUNTY
FY 2011-15 CAPITAL Budget
General Summary - Proposed**

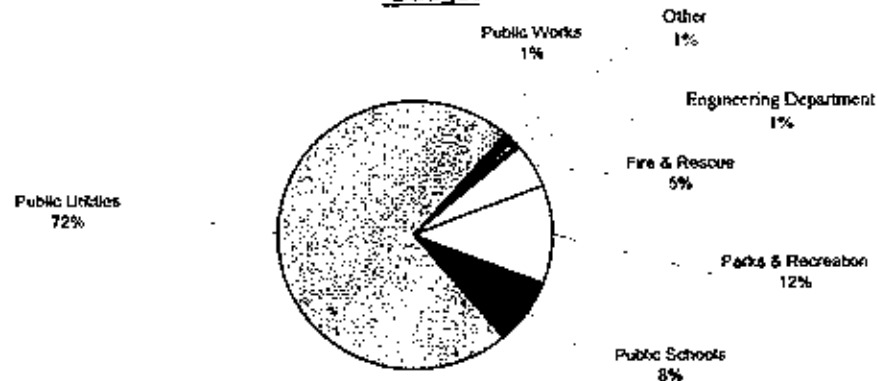
| Department / Agency | Capital Budget FY 2009-10 | Year 1 through 5 | | | | | TOTAL FY 2011-15 |
|-----------------------------|------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| | | FY 2010-11 | FY 2011-12 | FY 2012-13 | FY 2013-14 | FY 2014-15 | |
| Space Needs | \$ 2,000,000 | \$ 20,000 | \$ - | \$ - | \$ - | \$ - | \$ 20,000 |
| Economic Development | 2,839,520 | - | - | - | - | - | - |
| Fire & Rescue | 1,296,000 | 220,000 | 57,000 | 437,000 | 557,000 | 607,000 | 1,878,000 |
| Parks & Recreation | 415,000 | 489,000 | 450,000 | 790,000 | 450,000 | 2,000,000 | 4,179,000 |
| Public Schools | 500,000 | - | - | 1,318,492 | 500,000 | 1,044,700 | 2,863,192 |
| Public Utilities | 3,503,380 | 3,335,500 | 3,848,000 | 6,229,000 | 6,656,000 | 5,886,000 | 25,954,500 |
| Public Works | 180,000 | - | 120,000 | 35,000 | 40,000 | 25,000 | 220,000 |
| Smithfield YMCA | 25,000 | 25,000 | 25,000 | - | - | - | 50,000 |
| Community Development | 3,000,000 | - | - | - | - | - | - |
| Electoral Board | 15,000 | 25,000 | 125,000 | - | - | - | 150,000 |
| Blackwater Regional Library | - | - | - | - | - | - | - |
| Engineering Department | 25,000 | 25,000 | 60,000 | 40,000 | 70,000 | - | 195,000 |
| Red Cross | 25,000 | 50,000 | 50,000 | 50,000 | 50,000 | - | 200,000 |
| Contingency | - | - | - | - | - | - | - |
| TOTAL: | \$ 13,823,900 | \$ 4,189,500 | \$ 4,735,000 | \$ 8,899,492 | \$ 8,323,000 | \$ 9,562,700 | \$ 35,709,692 |

| Revenue Sources: | | | | | | | |
|------------------------|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| Operating Revenues | \$ 240,000 | \$ 264,000 | \$ 537,000 | \$ 472,000 | \$ 642,000 | \$ 392,000 | \$ 2,307,000 |
| Fund Balance/Reserves | - | - | - | - | - | - | - |
| Bonded / Note Debt | 12,167,900 | 3,565,500 | 3,838,000 | 8,067,492 | 7,321,000 | 8,810,700 | 31,602,692 |
| Grants/Donations/Other | 1,416,000 | 360,000 | 360,000 | 360,000 | 360,000 | 360,000 | 1,800,000 |
| TOTAL: | \$ 13,823,900 | \$ 4,189,500 | \$ 4,735,000 | \$ 8,899,492 | \$ 8,323,000 | \$ 9,562,700 | \$ 35,709,692 |

The CIP approved \$371,000 in projects to be funded from County Operating revenues. To preserve cash, the proposed budget reduces this amount as follows:

| <u>Project</u> | <u>CIP Amount</u> | <u>Proposed</u> | <u>Project</u> | <u>CIP Amount</u> | <u>Proposed</u> |
|-----------------------------|-------------------|-----------------|-----------------------------|-------------------|------------------|
| Smithfield Rescue '51 Lease | \$57,000 | 0 | Red Cross Capital Contrib. | \$50,000 | \$50,000 |
| Fl. Huger Guns | \$21,000 | \$21,000 | Regional Consent Order | \$100,000 | \$100,000 |
| Carrollton Library Drainage | \$18,000 | \$18,000 | TDML Study | \$25,000 | \$25,000 |
| Smithfield YMCA | \$25,000 | \$25,000 | Shirley T. Holland Drainage | \$50,000 | 0 |
| Registrar (Storage cages) | \$25,000 | \$25,000 | Total | \$371,000 | \$264,000 |

**Isle of Wight County
FY 2011-15 Capital
Budget**



**ISLE OF WIGHT COUNTY
FY 2011-15 CAPITAL BUDGET
Proposed
Space Needs**

| Department / Agency | Prior Years Funding | Capital Budget FY 2009-10 | Year 1 through 5 | | | | | TOTAL FY 2011-15 |
|--|------------------------|---------------------------------|------------------|-------------|-------------|-------------|-------------|---------------------|
| | | | FY 2010-11 | FY 2011-12 | FY 2012-13 | FY 2013-14 | FY 2014-15 | |
| New Courts/Clerk Building | \$ 19,844,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Preservation of Old Clerks Bldg | | | 20,000 | | | | | 20,000 |
| New Animal Shelter | 1,500,000 | \$ - | | | | | | - |
| General Services/Engineer & Public Wks Projects | | 50,000 | | | | | | - |
| General Services Bdg Expansion | 50,000 | 50,000 | | | | | | - |
| New Fire Station - Smithfield | 4,938,000 | - | | | | | | - |
| IOWVRS Bldg Renovation | 1,700,000 | - | | | | | | - |
| Health & Human Services Bldg | | 1,900,000 | | | | | | - |
| | - | - | - | - | - | - | - | - |
| TOTAL: | \$ 28,032,000 | \$ 2,000,000 | \$ 20,000 | \$ - | \$ - | \$ - | \$ - | \$ 20,000 |

| Revenue Sources: | | | | | | | | |
|----------------------------|----------------------|---------------------|------------------|-------------|-------------|-------------|-------------|------------------|
| Operating Revenues | \$ 50,000 | \$ 50,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Fund Balance/Reserves | | | - | - | - | - | - | - |
| Bonded / Note Indebtedness | 27,982,000 | 1,950,000 | 20,000 | | - | - | - | 20,000 |
| Grants / Donations / Other | - | - | - | | - | - | - | - |
| TOTAL: | \$ 28,032,000 | \$ 2,000,000 | \$ 20,000 | \$ - | \$ - | \$ - | \$ - | \$ 20,000 |

New Courts/Clerk Building A new courts/clerks building is currently under construction. Occupancy is scheduled for September 2010.

Preservation of Clerks building Because the courts building came in well under budget and because it continues to be under budget while under construction, it is anticipated that sufficient funds will be left over from the Courts building to fund this project. No new borrowing is needed. This project was included in the approved capital improvement plan document.

Economic Development

| Department / Agency | Prior Years Funding | Capital Budget FY 2009-10 | Year 1 through 5 | | | | | TOTAL FY 2011-15 |
|---------------------------|------------------------|---------------------------------|------------------|-------------|-------------|-------------|-------------|---------------------|
| | | | FY 2010-11 | FY 2011-12 | FY 2012-13 | FY 2013-14 | FY 2014-15 | |
| Reserve for E.D. Projects | \$ 1,200,900 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| PACE Program Reserve | 2,860,068 | - | - | - | - | - | - | - |
| Intermodal Park | 1,195,000 | 2,839,520 | - | - | - | - | - | - |
| NDSD Park Development | 567,500 | - | - | - | - | - | - | - |
| TOTAL: | \$ 5,823,468 | \$ 2,839,520 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

| Revenue Sources: | | | | | | | | |
|----------------------------|---------------------|---------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Operating Revenues | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Fund Balance/Reserves | 4,628,468 | | - | - | - | - | - | - |
| Bonded / Note Indebtedness | 1,195,000 | 2,839,520 | - | - | - | - | - | - |
| Grants / Donations / Other | - | - | - | - | - | - | - | - |
| TOTAL: | \$ 5,823,468 | \$ 2,839,520 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

Reserve for Economic Development 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 2011-15 CAPITAL Budget
Proposed**

Fire & Rescue

| Department / Agency | Capital Budget FY 2009-10 | Year 1 through 5 | | | | | TOTAL FY 2011-15 |
|-----------------------|---------------------------------|-------------------|------------------|-------------------|-------------------|-------------------|---------------------|
| | | FY 2010-11 | FY 2011-12 | FY 2012-13 | FY 2013-14 | FY 2014-15 | |
| County Wide | | | | | | | |
| SCBA Replacement | \$ 1,100,000 | \$ - | | | | | - |
| Carrollton Fire: | | | | | | | - |
| Tanker 10 | 136,000 | | | | | | - |
| Brush Truck Replace | | | | 100,000 | | | 100,000 |
| Carrville Fire: | | | | | | | - |
| Engine Truck-replace | | | | | | 500,000 | 500,000 |
| Rushmore Fire: | | | | | | | - |
| Water Tanks | | | | | | 50,000 | 50,000 |
| Smithfield Fire: | | | | | | | - |
| Rescue 51-replace | | - | 57,000 | 57,000 | 57,000 | 57,000 | 228,000 |
| Engine 51 | | | | | 500,000 | | 500,000 |
| Isle of Wight Rescue: | | | | | | | - |
| Second Zone Vehicle | 35,000 | | | | | | - |
| Medic Replacement | | 220,000 | | | | | 220,000 |
| Windsor Rescue: | | | | | | | - |
| Medic Replacement | | | | 130,000 | | | 130,000 |
| Equipment - cart | 25,000 | | | | | | - |
| Monitors | - | - | - | 150,000 | - | - | 150,000 |
| TOTAL: | \$ 1,298,000 | \$ 220,000 | \$ 57,000 | \$ 437,000 | \$ 557,000 | \$ 607,000 | \$ 1,878,000 |

| | | | | | | | |
|----------------------------|---------------------|-------------------|------------------|-------------------|-------------------|-------------------|---------------------|
| Revenue Sources: | | | | | | | |
| Operating Revenues | \$ 60,000 | \$ - | \$ 57,000 | \$ 207,000 | \$ 57,000 | \$ 107,000 | \$ 428,000 |
| Fund Balance/Reserves | | - | - | - | - | - | - |
| Bonded / Note Indebtedness | 1,236,000 | 220,000 | - | 230,000 | 500,000 | 500,000 | 1,450,000 |
| Grants / Donations / Other | - | - | - | - | - | - | - |
| TOTAL: | \$ 1,295,000 | \$ 220,000 | \$ 57,000 | \$ 437,000 | \$ 557,000 | \$ 607,000 | \$ 1,878,000 |

Smithfield Fire Rescue 51

This project represents the County's share of a capital lease agreement involving the Smithfield Volunteer Fire Station and private donors.

**ISLE OF WIGHT COUNTY
FY 2011-15 CAPITAL Budget
Proposed**

Parks & Recreation

| Department / Agency | Prior Years Funding | Capital Budget FY 2009-10 | Year 1 through 5 | | | | | TOTAL FY 2011-15 |
|-----------------------------|---------------------|------------------------------|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|
| | | | FY 2010-11 | FY 2011-12 | FY 2012-13 | FY 2013-14 | FY 2014-15 | |
| Hardy District Park: | | | | | | | | |
| Development | \$ 432,000 | | | | | | | \$ - |
| Recreation Center | | | | | | | \$ 1,200,000 | \$ 1,200,000 |
| Nike Park: | | | | | | | | - |
| Softball Field w/ Lights | | 375,000 | | | | | | - |
| Nike Park Restroom (New) | | | | | | | 85,000 | 85,000 |
| Fort Huger: | \$ 860,700 | | | | | | | - |
| Guns | | | 21,000 | | | | | 21,000 |
| Signage | | | | | 40,000 | | | 40,000 |
| Buildings | | | | | | | 60,000 | 60,000 |
| Heritage Park: | | | | | | | | - |
| Restroom | | | | | | | 85,000 | 85,000 |
| Fairgrounds | 2,700,000 | | | | | | | - |
| Tyler's Beach | | | | | | | | - |
| Restrooms | | | | | | | 120,000 | 120,000 |
| Bulkhead Replacement | | | | | 300,000 | | | 300,000 |
| Park to Park Trail | 100,000 | | 450,000 | 450,000 | 450,000 | 450,000 | 450,000 | 2,250,000 |
| Carrollton Library | | | | | | | | - |
| Drainage | | | 18,000 | | | | | 18,000 |
| Fort Boykins | 674,115 | | | | | | | - |
| Reel Mower | - | 40,000 | - | - | - | - | - | - |
| TOTAL: | \$ 4,766,815 | \$ 415,000 | \$ 489,000 | \$ 450,000 | \$ 790,000 | \$ 450,000 | \$ 2,000,000 | \$ 4,179,000 |

| | | | | | | | | |
|----------------------------|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|
| Revenue Sources: | | | | | | | | |
| Operating Revenues | \$ 2,066,815 | \$ 40,000 | \$ 39,000 | \$ - | \$ 40,000 | \$ - | \$ 60,000 | \$ 139,000 |
| Fund Balance/Reserves | | | - | - | - | - | - | - |
| Bonded / Note Indebtedness | 2,700,000 | 375,000 | 90,000 | 90,000 | 390,000 | 90,000 | 1,580,000 | 2,240,000 |
| Grants / Donations / Other | - | - | 360,000 | 360,000 | 360,000 | 360,000 | 360,000 | 1,800,000 |
| TOTAL: | \$ 4,766,815 | \$ 415,000 | \$ 489,000 | \$ 450,000 | \$ 790,000 | \$ 450,000 | \$ 2,000,000 | \$ 4,179,000 |

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 2011-15 CAPITAL Budget
Proposed**

Public Schools

| Department / Agency | Capital Budget FY 2009-10 | Year 1 through 5 | | | | | TOTAL FY 2011-15 |
|-----------------------------|------------------------------|------------------|-------------|---------------------|-------------------|---------------------|---------------------|
| | | FY 2010-11 | FY 2011-12 | FY 2012-13 | FY 2013-14 | FY 2014-15 | |
| Various Buildings: | | | | | | | - |
| Replace carpet w/vinyl tile | | | | | | 525,000 | 525,000 |
| Carrollton Elementary: | | | | | | | - |
| Replace Roof | | | | | | 519,700 | 519,700 |
| Hardy Elementary: | | | | | | | - |
| Replace Windows | | | | 924,742 | | | 924,742 |
| Replace Air Conditioning | | | | 393,750 | | | 393,750 |
| Smithfield High School: | | | | | | | - |
| Land Acquisition | 500,000 | | | | | | - |
| Windsor High School: | | | | | | | - |
| Parking Lot Expansion | - | - | - | - | 500,000 | - | 500,000 |
| TOTAL: | \$ 500,000 | \$ - | \$ - | \$ 1,318,492 | \$ 500,000 | \$ 1,044,700 | \$ 2,863,192 |

| | | | | | | | |
|----------------------------|-------------------|-------------|-------------|---------------------|-------------------|---------------------|---------------------|
| Revenue Sources: | | | | | | | |
| Operating Revenues | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Fund Balance/Reserves | - | - | - | - | - | - | - |
| Bonded / Note Indebtedness | 500,000 | - | - | 1,318,492 | 500,000 | 1,044,700 | 2,863,192 |
| Grants / Donations / Other | - | - | - | - | - | - | - |
| TOTAL: | \$ 500,000 | \$ - | \$ - | \$ 1,318,492 | \$ 500,000 | \$ 1,044,700 | \$ 2,863,192 |

School Building Dates:

| | |
|--------------------------|--|
| Carrollton Elementary | 1993 |
| Carrsville Elementary | 1996 one wing dates to 1970s, gym dates to 1980s |
| 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 2011-15 CAPITAL Budget
Proposed**

Smithfield YMCA

| Department / Agency | Prior Years Funding | Capital Budget FY 2009-10 | Year 1 through 5 | | | | | TOTAL FY 2011-15 |
|---|---------------------|---------------------------|------------------|------------------|-------------|-------------|-------------|------------------|
| | | | FY 2010-11 | FY 2011-12 | FY 2012-13 | FY 2013-14 | FY 2014-15 | |
| Swimming Pool Expansion 10 Year Contribution | \$ 150,000 | \$ 25,000 | \$ 25,000 | \$ 25,000 | \$ - | \$ - | \$ - | \$ 50,000 |
| TOTAL: | \$ 150,000 | \$ 25,000 | \$ 25,000 | \$ 25,000 | \$ - | \$ - | \$ - | \$ 50,000 |

| Revenue Sources: | | | | | | | | |
|----------------------------|-------------------|------------------|------------------|------------------|-------------|-------------|-------------|------------------|
| Operating Revenues | \$ 150,000 | \$ 25,000 | \$ 25,000 | \$ 25,000 | \$ - | \$ - | \$ - | \$ 50,000 |
| Fund Balance/Reserves | - | - | - | - | - | - | - | - |
| Bonded / Note Indebtedness | - | - | - | - | - | - | - | - |
| Grants / Donations / Other | - | - | - | - | - | - | - | - |
| TOTAL: | \$ 150,000 | \$ 25,000 | \$ 25,000 | \$ 25,000 | \$ - | \$ - | \$ - | \$ 50,000 |

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

Red Cross

| Department / Agency | Capital Budget FY 2009-10 | Year 1 through 5 | | | | | TOTAL FY 2011-15 |
|---------------------|---------------------------|------------------|------------------|------------------|------------------|-------------|-------------------|
| | | FY 2010-11 | FY 2011-12 | FY 2012-13 | FY 2013-14 | FY 2014-15 | |
| Building Campaign | \$ 25,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ - | \$ 200,000 |
| TOTAL: | \$ 25,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ - | \$ 200,000 |

| Revenue Sources: | | | | | | | |
|----------------------------|-----------|-----------|-----------|-----------|-----------|------|------------|
| Operating Revenues | \$ 25,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ - | \$ 200,000 |
| Fund Balance/Reserves | - | - | - | - | - | - | - |
| Bonded / Note Indebtedness | - | - | - | - | - | - | - |
| Grants / Donations / Other | - | - | - | - | - | - | - |
| TOTAL: | \$ 25,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ - | \$ 200,000 |

**ISLE OF WIGHT COUNTY
FY 2011-15 CAPITAL Budget
Proposed**

Community Development

| Department / Agency | Prior Years Funding | Capital Budget FY 2009-10 | Year 1 through 5 | | | | | TOTAL FY 2011-15 |
|------------------------------|------------------------|---------------------------------|------------------|-------------|-------------|-------------|-------------|---------------------|
| | | | FY 2010-11 | FY 2011-12 | FY 2012-13 | FY 2013-14 | FY 2014-15 | |
| CDBG Programs Reserve | \$ 100,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Pinewood Heights Relocation | 500,000 | - | - | - | - | - | - | - |
| Rt. 17 Revitalization | 100,000 | - | - | - | - | - | - | - |
| Rt. 58 Revitalization | 100,000 | - | - | - | - | - | - | - |
| Blackwater Land Preservation | - | 3,000,000 | - | - | - | - | - | - |
| Land Preservation Reserve | 1,475,000 | - | - | - | - | - | - | - |
| TOTAL: | \$ 2,275,000 | \$ 3,000,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

| Revenue Sources: | | | | | | | | |
|----------------------------|---------------------|---------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Operating Revenues | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Fund Balance/Reserves | - | - | - | - | - | - | - | - |
| Bonded / Note Indebtedness | - | 1,584,000 | - | - | - | - | - | - |
| Grants / Donations / Other | 2,275,000 | 1,416,000 | - | - | - | - | - | - |
| TOTAL: | \$ 2,275,000 | \$ 3,000,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

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.

Blackwater Land Preservation

The Blackwater Land Preservation project was added to the 2010 Capital Budget by the Board of Supervisors. It represents a joint effort between the County, the Nature Conservancy and the Department of Forestry of the Commonwealth of Virginia

**ISLE OF WIGHT COUNTY
FY 2011-15 CAPITAL Budget
Proposed**

Registrar / Electoral Board

| Department / Agency | Capital Budget FY 2009-10 | Year 1 through 5 | | | | | TOTAL FY 2011-15 |
|-----------------------------------|---------------------------------|------------------|-------------------|-------------|-------------|-------------|---------------------|
| | | FY 2010-11 | FY 2011-12 | FY 2012-13 | FY 2013-14 | FY 2014-15 | |
| Replace Voting Machines (15) | \$ - | \$ - | \$ 125,000 | \$ - | \$ - | \$ - | \$ 125,000 |
| Electronic Poll Book Systems (45) | 15,000 | - | - | - | - | - | - |
| Lockable Portable Cages | - | 25,000 | - | - | - | - | 25,000 |
| TOTAL: | \$ 15,000 | \$ 25,000 | \$ 125,000 | \$ - | \$ - | \$ - | \$ 150,000 |

| Revenue Sources: | | | | | | | |
|----------------------------|------------------|------------------|-------------------|-------------|-------------|-------------|-------------------|
| Operating Revenues | \$ 15,000 | \$ 25,000 | \$ 125,000 | \$ - | \$ - | \$ - | \$ 150,000 |
| Fund Balance/Reserves | - | - | - | - | - | - | - |
| Bonded / Note Indebtedness | - | - | - | - | - | - | - |
| Grants / Donations / Other | - | - | - | - | - | - | - |
| TOTAL: | \$ 15,000 | \$ 25,000 | \$ 125,000 | \$ - | \$ - | \$ - | \$ 150,000 |

ISLE OF WIGHT COUNTY
FY 2011-15 CAPITAL Budget
Proposed

Public Utilities

| Department / Agency | Capital Budget FY 2009-10 | Year 1 through 5 | | | | | TOTAL FY 2011-15 |
|---|------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | | FY 2010-11 | FY 2011-12 | FY 2012-13 | FY 2013-14 | FY 2014-15 | |
| Regional Consent Order (SSO) | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 500,000 |
| Sewer Station Vac Truck | | | | | 325,000 | | 325,000 |
| Water Tower Maintenance | | | | | | 100,000 | 100,000 |
| Obrey Upgrades | | | | | 30,000 | | 30,000 |
| Bethel Heights Upgrades | 200,000 | 200,000 | | | | | 200,000 |
| Zuni Pump Station Replacement | - | 200,000 | 450,000 | | | - | 650,000 |
| Rt 460 Storage/Pump Station | - | | | | 250,000 | 400,000 | 650,000 |
| Western Tidewater Water Authority: | | | | | | | |
| Future Water Source | 2,440,880 | 2,623,000 | 3,298,000 | 4,119,000 | 4,956,000 | 5,286,000 | 20,282,000 |
| Western Branch Pump Station | 25,000 | 25,000 | - | 250,000 | 125,000 | - | 400,000 |
| Western Branch Pipeline | 187,500 | 187,500 | - | 1,760,000 | 870,000 | - | 2,817,500 |
| Well Mitigation | 550,000 | - | - | - | - | - | - |
| TOTAL: | \$ 3,503,380 | \$ 3,335,500 | \$ 3,848,000 | \$ 6,229,000 | \$ 6,856,000 | \$ 5,886,000 | \$25,954,500 |

Revenue Sources:

| | | | | | | | |
|----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Operating Revenues | \$ - | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 425,000 | \$ 200,000 | \$ 925,000 |
| Fund Balance/Reserves | - | - | - | - | - | - | - |
| Bonded / Note Indebtedness | 3,503,380 | 3,235,500 | 3,748,000 | 6,129,000 | 6,231,000 | 5,686,000 | 25,029,500 |
| Grants / Donations / Other | - | - | - | - | - | - | - |
| TOTAL: | \$ 3,503,380 | \$ 3,335,500 | \$ 3,848,000 | \$ 6,229,000 | \$ 6,856,000 | \$ 5,886,000 | \$25,954,500 |

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 2011-15 CAPITAL Budget
Proposed
General Services / Public Works

| Department / Agency | Prior Years Funding | Capital Budget FY 2009-10 | Year 1 through 5 | | | | | TOTAL FY 2011-15 |
|---------------------------------------|---------------------|---------------------------|------------------|-------------------|------------------|------------------|------------------|-------------------|
| | | | FY 2010-11 | FY 2011-12 | FY 2012-13 | FY 2013-14 | FY 2014-15 | |
| <u>Refuse:</u> | | | | | | | | |
| Refuse Truck-replacement | \$ 130,000 | \$ - | \$ - | \$ 120,000 | \$ - | \$ - | \$ - | \$ 120,000 |
| Dump Truck-replacement | | 90,000 | | | | | | - |
| Compactor-replacement | | | | | 35,000 | | | 35,000 |
| Refuse Containers | 70,000 | 40,000 | | | | | | - |
| <u>Roof Replacement:</u> | | | | | | | | - |
| Windsor VRS - Roof Replace | 50,000 | | | | | | | - |
| <u>Building & Grounds:</u> | | | | | | | | - |
| Old Jail Bldg Restoration | 192,555 | | | | | | | - |
| Camp Washington Cleanup | 100,000 | | | | | | | - |
| Bobcat-replacement | | | | | | 40,000 | | 40,000 |
| Admin Bldg Ventilation | | | | | | | 25,000 | 25,000 |
| Tractor & Bushhog Mower | - | 50,000 | - | - | - | - | - | - |
| TOTAL: | \$ 542,555 | \$ 180,000 | \$ - | \$ 120,000 | \$ 35,000 | \$ 40,000 | \$ 25,000 | \$ 220,000 |

| | | | | | | | | |
|----------------------------|-------------------|-------------------|-------------|-------------------|------------------|------------------|------------------|-------------------|
| Revenue Sources: | | | | | | | | |
| Operating Revenues | \$ 322,555 | \$ - | \$ - | \$ 120,000 | \$ 35,000 | \$ 40,000 | \$ 25,000 | \$ 220,000 |
| Fund Balance/Reserves | 220,000 | | | | | | | - |
| Bonded / Note Indebtedness | | 180,000 | | | | | | - |
| Grants / Donations / Other | - | - | - | - | - | - | - | - |
| TOTAL: | \$ 542,555 | \$ 180,000 | \$ - | \$ 120,000 | \$ 35,000 | \$ 40,000 | \$ 25,000 | \$ 220,000 |

Engineering Division

| Department / Agency | Prior Years Funding | Capital Budget FY 2009-10 | Year 1 through 5 | | | | | TOTAL FY 2011-15 |
|-----------------------------|---------------------|---------------------------|------------------|------------------|------------------|------------------|-------------|-------------------|
| | | | FY 2010-11 | FY 2011-12 | FY 2012-13 | FY 2013-14 | FY 2014-15 | |
| STH Off Site drainage Study | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Chesapeake Bay TMDL | | | 25,000 | 35,000 | 40,000 | 45,000 | | 145,000 |
| Misc VDOT & other Projects | | | | 25,000 | | 25,000 | | 50,000 |
| Reserve for E&S Control | 25,000 | 25,000 | - | - | - | - | - | - |
| TOTAL: | \$ 25,000 | \$ 25,000 | \$ 25,000 | \$ 60,000 | \$ 40,000 | \$ 70,000 | \$ - | \$ 195,000 |

| | | | | | | | | |
|----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------|-------------------|
| Revenue Sources: | | | | | | | | |
| Operating Revenues | \$ 25,000 | \$ 25,000 | \$ 25,000 | \$ 60,000 | \$ 40,000 | \$ 70,000 | \$ - | \$ 195,000 |
| Fund Balance/Reserves | | | | | | | | - |
| Bonded / Note Indebtedness | | | | | | | | - |
| Grants / Donations / Other | - | - | - | - | - | - | - | - |
| TOTAL: | \$ 25,000 | \$ 25,000 | \$ 25,000 | \$ 60,000 | \$ 40,000 | \$ 70,000 | \$ - | \$ 195,000 |

**ISLE OF WIGHT COUNTY
FY 2010-11 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 2007 Actual | FY 2008 Actual | FY 2009 Actual | FY 2010 Budget | FY 2010 Revised | FY 2010 Expected | FY 2011 Requested | FY 2011 Proposed | % Change | % Total |
|-------------------------------------|-------------------|-------------------|-------------------|-------------------|--------------------|---------------------|----------------------|---------------------|-------------|-------------|
| Charges for Services Org #: 2200006 | | | | | | | | | | |
| 418020 Gift Shop Sales | \$ 5,151 | \$ 3,334 | \$ 8,798 | \$ 7,500 | \$ 7,500 | \$ 8,204 | \$ 8,350 | \$ 8,350 | 11% | 84% |
| Miscellaneous Org #: 2200008 | | | | | | | | | | |
| 418060 Miscellaneous | 1,472 | 321 | 3,868 | 2,800 | 2,600 | 9,600 | 3,450 | 1,650 | -37% | 17% |
| Non-Revenue Receipts Org #: 2200010 | | | | | | | | | | |
| 497110 Transfer from General Fund | | 18,860 | - | - | - | - | - | - | N/A | 0% |
| TOTAL | \$ 6,623 | \$ 22,336 | \$ 12,666 | \$ 10,300 | 10,100 | \$ 17,704 | \$ 11,800 | \$ 10,000 | -1% | 100% |

| Expenditure Summary: | FY 2007 Actual | FY 2008 Actual | FY 2009 Actual | FY 2010 Budget | FY 2010 Revised | FY 2010 Expected | FY 2011 Requested | FY 2011 Proposed | % Change | % Total |
|--------------------------|-------------------|-------------------|-------------------|-------------------|--------------------|---------------------|----------------------|---------------------|-------------|-------------|
| Org #: 22722000 | | | | | | | | | | |
| 558060 Operating Expense | \$ 11,622 | \$ 17,395 | \$ 19,570 | \$ 10,100 | \$ 10,100 | \$ 7,869 | \$ 10,000 | \$ 10,000 | -1% | 100% |
| TOTAL | \$ 11,622 | \$ 17,395 | \$ 19,570 | \$ 10,100 | \$ 10,100 | \$ 7,869 | \$ 10,000 | \$ 10,000 | -1% | 100% |

| Fund Balance: | FY 2007 Actual | FY 2008 Actual | FY 2009 Actual | FY 2010 Budget | FY 2010 Revised | FY 2010 Expected | FY 2011 Requested | FY 2011 Proposed |
|-------------------------|-------------------|-------------------|-------------------|-------------------|--------------------|---------------------|----------------------|---------------------|
| Beginning Fund Balance: | \$ 89,921 | \$ 84,922 | \$ 84,922 | \$ 89,862 | \$ 78,015 | \$ 78,015 | \$ 87,850 | \$ 87,850 |
| Net Income / (Loss): | (4,999) | 4,940 | (6,907) | - | - | 9,835 | 1,800 | - |
| Ending Fund Balance: | \$ 84,922 | \$ 89,862 | \$ 78,015 | \$ 89,862 | \$ 78,015 | \$ 87,850 | \$ 89,650 | \$ 87,850 |

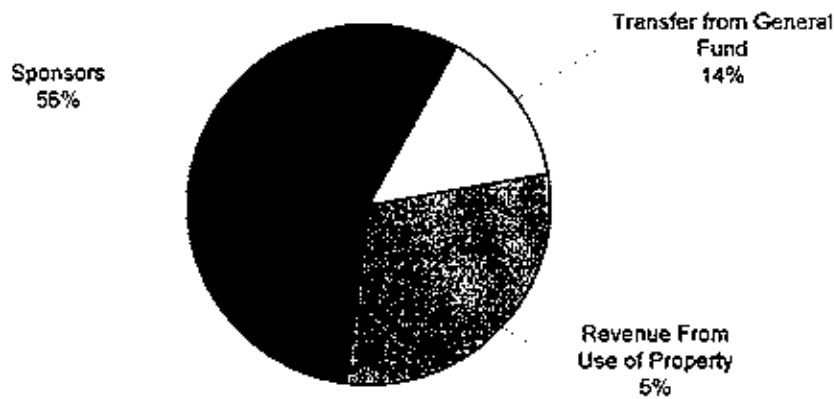
ISLE OF WIGHT COUNTY
FY 2010-11 GENERAL OPERATING BUDGET

COUNTY FAIR FUND

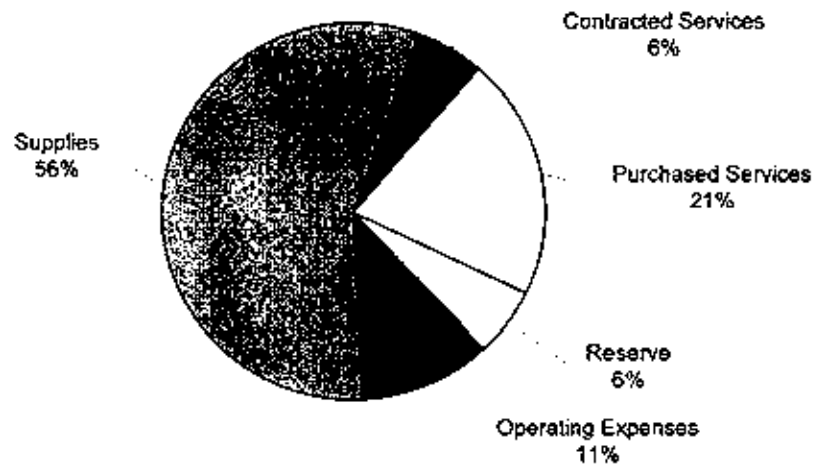
PROGRAM DESCRIPTION

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 2010-11 GENERAL OPERATING BUDGET**

COUNTY FAIR FUND

| Revenue Summary: | FY 2007 Actual | FY 2008 Actual | FY 2009 Actual | FY 2010 Budget | FY 2010 Revised | FY 2010 Expected | FY 2011 Requested | FY 2011 Proposed | % Change | % Total |
|-------------------------------------|-------------------|-------------------|-------------------|-------------------|--------------------|---------------------|----------------------|---------------------|-------------|-------------|
| Revenue from Use - Org: 2300005 | | | | | | | | | | |
| 415023 Space Rent-Concessions | \$ 4,434 | \$ - | \$ 5,955 | \$ 6,800 | \$ 6,800 | \$ 6,550 | \$ 6,600 | \$ 6,600 | -3% | 3% |
| 415025 Space Rent-Arts & Crafts | 1,705 | - | 2,627 | 2,700 | 2,700 | 1,740 | 1,500 | 1,500 | -44% | 1% |
| 415026 Space Rent-Commercial | 6,532 | 2,064 | 4,948 | 7,600 | 7,600 | 5,944 | 7,000 | 7,000 | -8% | 3% |
| 415027 Space Rent-Non-profit | 105 | - | - | - | - | 315 | 500 | 500 | N/A | 0% |
| 415022 Equipment Rental | 412 | - | - | - | - | 387 | 300 | 300 | N/A | 0% |
| Charges for Services - Org: 2300006 | | | | | | | | | | |
| 416723 Womanless Pageant | 2,274 | 4,054 | - | - | - | - | - | - | N/A | 0% |
| 416724 Fair Cookbook | 630 | 910 | 580 | - | - | - | - | - | N/A | 0% |
| 416725 Midway Commissions | 11,802 | 478 | 11,043 | 18,000 | 18,000 | 15,499 | 18,000 | 18,000 | 0% | 8% |
| 416727 Competition Fees | 550 | 1,145 | 1,140 | 1,500 | 1,500 | 1,049 | 1,250 | 1,250 | -17% | 1% |
| 416728 Pageant Fees | 7,418 | 12,747 | 13,036 | 17,500 | 17,500 | 13,170 | 14,000 | 14,000 | -20% | 6% |
| 416732 Sales - Soft Drink | 4,946 | - | 2,716 | 2,000 | 2,000 | 5,712 | 6,000 | 6,000 | 200% | 3% |
| 416734 Sales - Beer | 12,636 | 920 | 17,330 | 20,000 | 20,000 | 21,789 | 23,000 | 23,000 | 15% | 11% |
| 416736 Sales - Ice | 954 | - | 2,716 | - | - | - | - | - | N/A | 0% |
| 416738 Sales - Admissions | 44,046 | 6,028 | 67,788 | 77,500 | 77,500 | 85,443 | 100,000 | 100,000 | 29% | 46% |
| 416740 Advance Ticket Commissions | - | - | 48 | - | - | 36 | - | - | N/A | 0% |
| 416742 Ticket Commissions | - | - | - | - | - | - | - | - | N/A | 0% |
| Miscellaneous Org#: 2300008 | | | | | | | | | | |
| 418040 Donations | 17,117 | - | - | - | - | - | - | - | N/A | 0% |
| 418060 Miscellaneous | 500 | 6,000 | - | - | - | - | - | - | N/A | 0% |
| 418400 Corporate Sponsors | - | - | 23,400 | 35,000 | 35,000 | 29,908 | 30,000 | 30,000 | -14% | 14% |
| 418500 Other Sponsors / Donations | - | - | - | - | - | - | - | - | N/A | 0% |
| Non Revenue Receipts Org#: 2300010 | | | | | | | | | | |
| 497110 Transfer from General Fund | 19,630 | 14,345 | 95,275 | 10,000 | 71,250 | - | 7,580 | 7,580 | -89% | 4% |
| TOTAL | \$ 135,691 | \$ 48,692 | \$ 248,663 | \$ 198,800 | \$ 259,850 | \$ 187,543 | \$ 215,730 | \$ 215,730 | -17% | 100% |

| Expenditure Summary: | FY 2007 Actual | FY 2008 Actual | FY 2009 Actual | FY 2010 Budget | FY 2010 Revised | FY 2010 Expected | FY 2011 Requested | FY 2011 Proposed | % Change | % Total |
|------------------------------|-------------------|-------------------|-------------------|-------------------|--------------------|---------------------|----------------------|---------------------|-------------|------------|
| Org #: 23717000 | | | | | | | | | | |
| 519000 Compensation | \$ 3,093 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | N/A | 0% |
| 531700 Professional Services | 34,800 | 1,550 | 33,470 | - | - | - | - | - | N/A | 0% |
| 536000 Advertising | 5,739 | 15,312 | 17,687 | - | - | - | - | - | N/A | 0% |
| 536500 Marketing | - | - | - | 7,500 | 7,500 | 4,398 | 12,350 | 12,350 | 65% | 6% |
| 551000 Utilities | 582 | 90 | - | - | - | - | - | - | N/A | 0% |
| 552100 Postage | - | - | - | 100 | 100 | 46 | 100 | 100 | 0% | 0% |
| 552300 Telephone | 373 | - | - | - | - | - | - | - | N/A | 0% |
| 553000 Event Insurance | - | - | - | - | - | - | - | - | N/A | 0% |
| 554100 Equipment Rental | 25,941 | 7,498 | 37,987 | 42,100 | 42,100 | 40,478 | 42,100 | 42,100 | 0% | 20% |
| 555010 Travel & Training | 1,567 | 3,323 | 827 | 3,000 | 3,000 | 2,224 | 2,500 | 2,500 | -17% | 1% |
| 558060 Operating Expense | 88,785 | 19,989 | 160,488 | 24,100 | 24,100 | 22,617 | 27,000 | 24,100 | 0% | 11% |
| 559100 Dues & Subscriptions | 85 | 148 | 185 | 200 | 200 | - | 200 | 200 | 0% | 0% |
| 560010 Office Supplies | 190 | - | 884 | 1,000 | 1,000 | 702 | 1,000 | 1,000 | 0% | 0% |
| 567200 Pageant Expense | 12,112 | 13,489 | 18,689 | 13,650 | 13,650 | 15,109 | 14,330 | 13,650 | 0% | 6% |
| 567202 Entertainment | - | - | - | 88,975 | 88,975 | 90,501 | 99,175 | 89,975 | 0% | 42% |
| 567203 Concessions | - | - | - | 11,975 | 11,975 | 11,711 | 11,975 | 11,975 | 0% | 6% |
| 567204 4-H Awards | - | - | - | 2,000 | 2,000 | - | 2,000 | 2,000 | 0% | 1% |
| 567205 Sponsorship Books | - | - | - | 3,000 | 3,000 | 1,114 | 3,000 | 3,000 | 0% | 1% |
| 580100 Equipment / Machinery | - | - | 4,650 | - | - | - | - | - | N/A | 0% |
| 993000 Prepays & Deposits | - | - | - | - | 61,250 | 8,854 | - | - | - | - |
| 567230 Womanless Pageant | 1,286 | 1,100 | - | - | - | - | - | - | N/A | 0% |
| 997110 Transfer to reserve | - | - | - | - | - | - | - | 12,780 | - | - |
| TOTAL | \$ 174,563 | \$ 62,496 | \$ 272,827 | \$ 198,800 | \$ 259,850 | \$ 187,730 | \$ 215,730 | \$ 215,730 | -17% | 94% |

| Fund Balance: | FY 2007 Actual | FY 2008 Actual | FY 2009 Actual | FY 2010 Budget | FY 2010 Revised | FY 2010 Expected | FY 2011 Requested | FY 2011 Proposed |
|-------------------------|-------------------|-------------------|-------------------|-------------------|--------------------|---------------------|----------------------|---------------------|
| Beginning Fund Balance: | \$ (34,150) | \$ (73,022) | \$ (73,022) | \$ (85,926) | \$ (85,926) | \$ (85,926) | \$ (96,113) | \$ (96,113) |
| Net Income / (Loss): | (38,872) | (12,604) | (24,164) | - | - | (10,187) | - | 12,780 |
| Ending Fund Balance: | \$ (73,022) | \$ (85,626) | \$ (97,186) | \$ (85,926) | \$ (85,926) | \$ (96,113) | \$ (96,113) | \$ (83,333) |

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 2010-11 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.

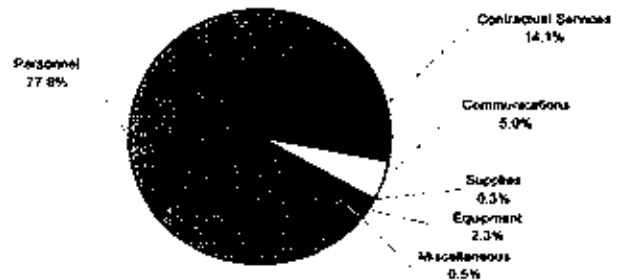
GOALS AND OBJECTIVES

- 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 2010-11 GENERAL OPERATING BUDGET**

E911 - EMERGENCY COMMUNICATIONS CENTER

| Revenue Summary: | FY 2007 Actual | FY 2008 Actual | FY 2009 Budget | FY 2009 Actual | FY 2010 Adopted | FY 2010 Expected | FY 2011 Proposed | % Change | % Total |
|------------------------------------|-------------------|-------------------|-------------------|-------------------|--------------------|---------------------|---------------------|-------------|-------------|
| Other Local Taxes Org # 2400002 | | | | | | | | | |
| 412160 Fees Collected | \$ 284,208 | \$ - | \$ - | \$ 77,192 | \$ - | | \$- | N/A | 0% |
| State Grant Revenue Org: 2401524 | | | | | | | | | |
| 423000 E-911 Wireless Grant | 53,838 | 124,187 | 120,000 | 100,903 | 78,000 | 84,719 | 84,000 | 8% | 10% |
| 423000 PSAP Grant | - | 22,128 | | 26,271 | | 150,000 | | | |
| Miscellaneous Org#: 2400008 | | | | | | | | | |
| 419050 Miscellaneous | - | - | - | - | - | - | - | N/A | 0% |
| Non Revenue Receipts Org # 2400010 | | | | | | | | | |
| 497110 Gen Fund Transfer In | | 611,582 | 822,400 | 705,617 | 580,000 | 537,347 | 540,000 | -7% | 62% |
| 497110 Gen Fund Transfer In (67%) | 414,463 | 47,845 | 112,000 | - | 187,415 | 150,153 | 184,735 | 12% | 19% |
| 497998 E911 - Fund Balance | | | | | | | | N/A | 0% |
| Recovered Costs Org#: 2400008 | | | | | | | | | |
| 419010 Town of Smithfield (25%) | 83,207 | 36,534 | 41,791 | 18,188 | 69,830 | | | -12% | 0% |
| Contribution of Comm Tax | | | | | | 32,830 | 17,160 | N/A | 2% |
| Cash Contribution | | | | | | 58,027 | 44,308 | N/A | 5% |
| 419010 Town of Windsor (8%) | 19,861 | 10,982 | 13,373 | 5,129 | 22,378 | | | -12% | 0% |
| Contribution of Comm Tax | | | | | | 9,258 | 5,400 | N/A | 1% |
| Cash Contribution | | | | | | | 14,270 | N/A | 2% |
| TOTAL | \$ 816,678 | \$ 853,282 | \$ 908,567 | \$ 933,500 | \$ 937,723 | \$ 1,038,284 | \$ 869,873 | -7% | 100% |

| Expenditure Summary: | FY 2007 Actual | FY 2008 Actual | FY 2009 Budget | FY 2009 Actual | FY 2010 Adopted | FY 2010 Expected | FY 2011 Proposed | % Change | % Total |
|------------------------------------|-------------------|-------------------|-------------------|-------------------|--------------------|---------------------|---------------------|-------------|-------------|
| Org # 24366000 | | | | | | | | | |
| 511000 A Salaries and Wages | \$ 398,118 | \$ 439,545 | \$ 419,721 | \$ 384,390 | \$ 472,983 | \$ 472,983 | \$ 447,358 | 16% | 51% |
| Position Reclassification | | | | | | | | N/A | |
| 513000 Part-Time Salaries | 41,358 | 16,904 | 13,000 | 50,185 | 15,000 | 15,000 | 15,000 | -70% | 2% |
| 512000 Overtime Compensation | 17,798 | 14,800 | 13,000 | 11,750 | 15,000 | 15,000 | 21,500 | 83% | 2% |
| 521000 FICA/Medicare | 34,127 | 35,353 | 32,108 | 33,434 | 38,478 | | 37,015 | 11% | 4% |
| 522100 VRS - Retirement | 41,952 | 40,969 | 51,280 | 55,837 | 57,769 | | 63,570 | 14% | 7% |
| 523000 Hospital/Medical Plan | 57,963 | 51,230 | 69,802 | 51,619 | 66,963 | | 80,573 | 55% | 9% |
| 523100 Dental Insurance | 3,491 | 2,979 | 4,100 | 3,026 | 4,112 | | 5,028 | 66% | 1% |
| 524000 Group Life Insurance | 4,483 | 3,807 | 3,738 | 3,747 | 3,878 | | 3,878 | 4% | 0% |
| 527100 Worker's Compensation | 532 | 713 | 750 | 1,265 | 750 | | 1,253 | -1% | 0% |
| 528100 Deferred Comp Plan | 300 | 1,035 | 840 | 1,383 | 1,807 | | 1,880 | 23% | 0% |
| 519000 Fringe Benefits | - | - | - | - | - | 177,077 | - | N/A | |
| 531700 Professional Services (GIS) | - | - | 2,600 | 642 | 1,500 | | 1,000 | 56% | 0% |
| 533100 B Equipment Repairs & Maint | 44,447 | 48,285 | 114,218 | 81,838 | 148,648 | 108,589 | 121,000 | 48% | 14% |
| 552100 Postage | 17 | 35 | 450 | 99 | 200 | 200 | 100 | 1% | 0% |
| 552300 Telephone | 1,266 | 2,734 | 10,000 | 6,378 | 5,000 | 6,600 | 2,460 | -61% | 0% |
| 554100 C Equipment Rental | 17,797 | 19,051 | 18,800 | 18,708 | 18,800 | 2,500 | 19,170 | 2% | 2% |
| 554200 Property Rental | - | - | 600 | 660 | 600 | | 660 | 0% | 0% |
| 555010 Travel & Training | 12,835 | 11,914 | 12,000 | 5,444 | 4,225 | 4,725 | 3,707 | -32% | 0% |
| 558050 D Operating Expenses | 26,332 | 54,619 | 60,000 | 35,414 | 60,880 | 60,880 | 41,000 | 16% | 5% |
| 558100 Dues & Subscriptions | 1,111 | 1,491 | 1,800 | 1,251 | 292 | 292 | 419 | 67% | 0% |
| 560010 Office Supplies | 2,832 | 2,961 | 2,800 | 2,127 | 2,500 | | 2,400 | 13% | 0% |
| 560090 Motor Fuel, Lube & Repairs | 182 | 182 | 600 | 8 | 150 | 150 | 106 | 1109% | 0% |
| 560110 Uniforms | - | 2,102 | 4,400 | 1,355 | 4,400 | 3,800 | - | N/A | |
| 560130 Equipment | 14,488 | 12,321 | 10,000 | 4,289 | 2,500 | 152,500 | 1,000 | 77% | 0% |
| 591000 E Principal Expense | 81,708 | 58,494 | 55,724 | 55,724 | 9,551 | 10,211 | - | N/A | |
| 592000 E Interest Expense | 8,544 | 6,117 | 1,927 | 1,927 | 57 | 57 | - | N/A | |
| TOTAL | \$ 816,678 | \$ 825,802 | \$ 908,567 | \$ 812,459 | \$ 937,723 | \$ 1,120,484 | \$ 869,872 | 7% | 100% |

| Capital Projects: | FY 2007 Actual | FY 2008 Actual | FY 2009 Budget | FY 2009 Actual | FY 2010 Adopted | FY 2010 Expected | FY 2011 Proposed | % Change | % Total |
|-------------------------|-------------------|-------------------|-------------------|-------------------|--------------------|---------------------|---------------------|-------------|-------------|
| Org # 24941000 | | | | | | | | | |
| 580100 Capital Projects | \$ 1,371 | \$ 101,605 | \$ - | \$ 12,583 | \$ - | \$ 43,501 | \$- | N/A | N/A |
| TOTAL | \$ 1,371 | \$ 101,605 | \$ - | \$ 12,583 | \$ - | \$ 43,501 | \$- | N/A | 0% |
| GRAND TOTAL: | \$ 816,646 | \$ 927,207 | \$ 908,567 | \$ 825,042 | \$ 937,723 | \$ 1,163,985 | \$ 869,872 | 5% | 100% |

**ISLE OF WIGHT COUNTY
FY 2010-11 GENERAL OPERATING BUDGET**

E911 - EMERGENCY COMMUNICATIONS CENTER

| Fund Balance: | FY 2007 Actual | FY 2008 Actual | FY 2009 Budget | FY 2009 Actual | FY 2010 Adopted | FY 2010 Expected | FY 2011 Proposed |
|-------------------------|-------------------|-------------------|-------------------|-------------------|--------------------|---------------------|---------------------|
| Beginning Fund Balance: | \$ 425,881 | \$ 424,610 | \$ 350,665 | \$ 350,665 | \$ 459,123 | \$ 459,123 | \$ 224,983 |
| Net Income / (Loss): | (1,371) | (73,945) | - | 108,458 | - | (125,701) | 1 |
| Ending Fund Balance: | \$ 424,510 | \$ 350,665 | \$ 350,665 | \$ 459,123 | \$ 459,123 | \$ 333,422 | \$ 224,984 |

| Personnel Summary Grade / Job Class / Position | FTE | FY 2010 Budget | FTE | FY 2011 Budget |
|---|-------------|-------------------|-------------|-------------------|
| 24 Emergency Communications Manager | 1.0 | \$ 56,823 | 1.0 | \$ 56,823 |
| 15 Emergency Communications Supervisor | 1.0 | 39,735 | 1.0 | 39,735 |
| 10 Dispatcher - Locally Funded | 16.0 | 474,688 | 16.0 | 474,688 |
| 10 Dispatcher - Funded by Compensation Board | (5.0) | (125,322) | (5.0) | (125,322) |
| 23 IT Assistant Director | 0.5 | 27,059 | - | - |
| Total | 13.5 | \$ 472,983 | 13.0 | \$ 445,924 |

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. CritoCall system for new hire screening

NOTE E: Verizon Equipment lease

**ISLE OF WIGHT COUNTY
FY 2010-11 GENERAL OPERATING BUDGET**

SECTION 8 HOUSING DEPARTMENT

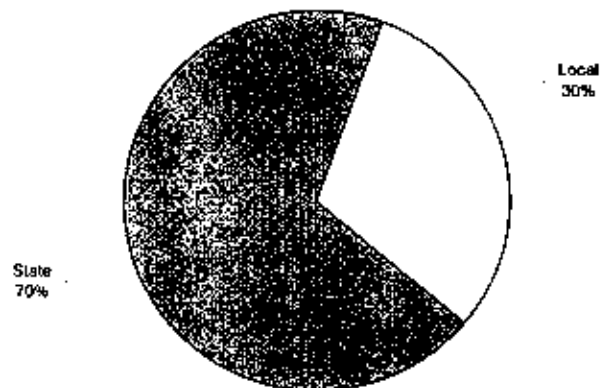
PROGRAM DESCRIPTION

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.

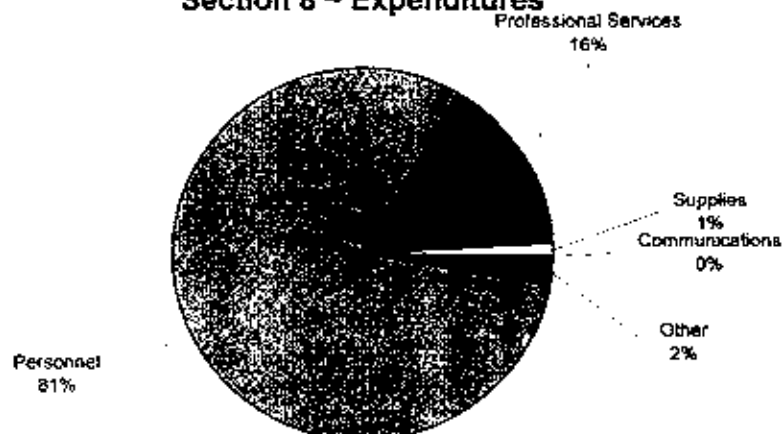
GOALS AND OBJECTIVES

- 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 2010-11 GENERAL OPERATING BUDGET**

SECTION 8 HOUSING DEPARTMENT

| Revenue Summary: | FY 2007 Actual | FY 2008 Actual | FY 2009 Actual | FY 2010 Budget | FY 2010 Revised | FY 2010 Expected | FY 2011 Requested | FY 2011 Proposed | % Change | % Total |
|------------------------------------|-------------------|-------------------|-------------------|-------------------|--------------------|---------------------|----------------------|---------------------|-------------|-------------|
| Recovered Costs # 2700008 | | | | | | | | | | |
| 418083 Section 8 Revenue | \$ 141,145 | \$ 150,257 | \$ 150,631 | \$ 150,000 | \$ 150,000 | \$ 64,515 | \$ 115,200 | \$ 131,760 | -12% | 70% |
| Non Revenue Receipts Org#: 2700010 | | | | | | | | | | |
| 497110 Transfer from General Fund | 41,959 | 42,603 | 45,712 | 57,734 | 57,734 | - | 57,735 | 57,735 | 0% | 30% |
| TOTAL | \$ 183,104 | \$ 192,860 | \$ 204,343 | \$ 207,734 | \$ 207,734 | \$ 64,515 | \$ 172,935 | \$ 189,495 | -9% | 100% |

| Expenditure Summary: | FY 2007 Actual | FY 2008 Actual | FY 2009 Actual | FY 2010 Budget | FY 2010 Revised | FY 2010 Expected | FY 2011 Requested | FY 2011 Proposed | % Change | % Total |
|-----------------------------------|-------------------|-------------------|-------------------|-------------------|--------------------|---------------------|----------------------|---------------------|-------------|-------------|
| Org # 27536000 | | | | | | | | | | |
| 511000 Salaries and Wages | \$ 132,832 | \$ 144,577 | \$ 155,262 | \$ 155,702 | \$ 155,702 | \$ 128,344 | \$ 119,168 | \$ 119,168 | -23% | 63% |
| 521000 FICA/Medicare | 9,997 | 10,682 | 11,355 | 11,911 | 11,911 | 9,197 | 9,118 | 9,118 | -23% | 5% |
| 522100 VRS - Retirement | 12,752 | 15,471 | 16,973 | 19,027 | 19,027 | 14,826 | 14,565 | 14,565 | -23% | 8% |
| 523000 Hospital/Medical Plan | 3,972 | 9,686 | 10,321 | 10,535 | 10,535 | 7,716 | 6,311 | 6,311 | -40% | 3% |
| 523100 Dental Insurance | 229 | 593 | 815 | 632 | 632 | 464 | 384 | 384 | -39% | 0% |
| 524000 Group Life Insurance | 1,331 | 1,438 | 1,273 | 1,277 | 1,277 | 880 | 942 | 942 | -26% | 0% |
| 527100 Worker's Compensation | | 212 | 1,090 | 1,090 | 1,090 | - | 1,090 | 1,090 | 0% | 1% |
| 527100 Deferred Comp | 75 | 840 | 840 | 840 | 840 | 642 | 840 | 840 | 0% | 0% |
| 528100 Professional Services | 3,050 | 900 | - | - | - | - | - | 30,339 | N/A | 16% |
| 552100 Postage | 1,031 | 2,080 | 1,605 | 2,000 | 2,000 | 1,149 | 2,000 | 2,000 | 0% | 1% |
| 553050 Motor Vehicle Insurance | - | 504 | 519 | 520 | 520 | 498 | 520 | 520 | 0% | 0% |
| 554100 Equipment Rental | - | - | - | - | - | - | - | - | N/A | 0% |
| 555010 Travel & Training | 2,136 | 2,345 | 553 | 2,500 | 2,500 | - | 2,000 | 2,000 | -20% | 1% |
| 560010 Office Supplies | 2,662 | 2,442 | 1,868 | 1,450 | 1,450 | 1,401 | 1,950 | 1,950 | 34% | 1% |
| 560080 Motor Fuel, Lube & Repairs | 26 | 128 | 288 | 250 | 250 | 70 | 250 | 250 | 0% | 0% |
| 560100 Equipment / Machinery | 862 | 552 | - | - | - | - | - | - | N/A | 0% |
| 560300 Vehicles | 11,228 | - | - | - | - | - | - | - | N/A | 0% |
| TOTAL | \$ 183,104 | \$ 192,860 | \$ 204,343 | \$ 207,734 | \$ 207,734 | \$ 165,185 | \$ 159,168 | \$ 189,495 | -9% | 100% |

| Personnel Summary | | | FY 2010 Budget | | FY 2011 Budget |
|-------------------|-----------------------------------|------------|-------------------|------------|-------------------|
| Grade | Job Class / Position | FTE | | FTE | |
| 20 | Section 8 Housing Director | 1.0 | \$ 53,918 | 1.0 | \$ 54,233 |
| 11 | FSS/Homeownership Coordinator | 1.0 | 38,184 | 1.0 | 38,715 |
| 9 | Section 8 Coordinator / Inspector | 1.0 | 36,406 | - | - |
| 8 | Homeownership Program Assistant | 1.0 | 23,506 | 1.0 | 26,238 |
| | Total | 4.0 | \$ 152,028 | 3.0 | \$ 119,186 |

**ISLE OF WIGHT COUNTY
FY 2010-11 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 2007 Actual | FY 2008 Actual | FY 2009 Budget | FY 2009 Actual | FY 2010 Budget | FY 2010 Expected | FY 2011 Requested | FY 2011 Proposed | % Change | % Total |
|---------------|-----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|----------------------|---------------------|-------------|-------------|
| 597260 A | State/ Federal/ Other | \$ 273,322 | \$ 370,657 | \$ 422,100 | \$ 445,540 | \$ 422,100 | \$ 591,739 | \$ 422,100 | \$ 444,789 | 5% | 60% |
| 597260 B | Local | 214,615 | 249,238 | 247,900 | 288,334 | 247,900 | 295,669 | 288,000 | 301,644 | 22% | 40% |
| | B TOTAL | \$ 487,937 | \$ 619,895 | \$ 670,000 | \$ 733,874 | \$ 670,000 | \$ 887,408 | \$ 710,100 | \$ 746,433 | 11% | 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.

NOTE B: The cost of the CSA program has grown dramatically over the years and within FY-10. Services are directed by the courts. Localities have very little control of cost. During 2010 net year end cost projections grew as follows:

| | |
|-----------------|-----------|
| September, 2009 | \$314,199 |
| December, 2009 | \$592,252 |
| April, 2010 | \$887,608 |

**ISLE OF WIGHT COUNTY
FY 2010-11 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 2007 Actual | FY 2008 Actual | FY 2009 Actual | FY 2010 Budget | FY 2010 Revised | FY 2010 Expected | FY 2011 Requested | FY 2011 Proposed | % Change | % Total |
|--------|-----------------------|-------------------|-------------------|-------------------|-------------------|--------------------|---------------------|----------------------|---------------------|-------------|------------|
| 597410 | State/ Federal/ Other | \$ 2,426,266 | \$ 2,297,715 | \$ 2,978,988 | \$ 3,447,286 | \$ 3,447,286 | \$ 3,447,286 | \$ 3,447,286 | \$ 3,447,286 | 0% | 82% |
| 597410 | Local | 888,010 | 961,357 | 868,632 | 774,826 | 781,360 | 781,366 | 774,826 | 774,826 | -1% | 18% |
| | TOTAL | \$ 3,314,286 | \$ 3,259,072 | \$ 3,847,620 | \$ 4,222,112 | \$ 4,228,646 | \$ 4,228,652 | \$ 4,222,112 | \$ 4,222,112 | 0% | 100% |

ISLE OF WIGHT COUNTY
FY 2010-11 GENERAL OPERATING BUDGET

PUBLIC UTILITIES FUND

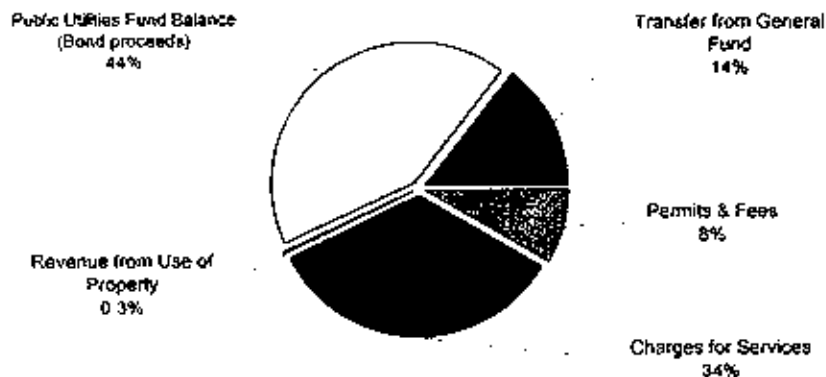
PROGRAM DESCRIPTION

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.

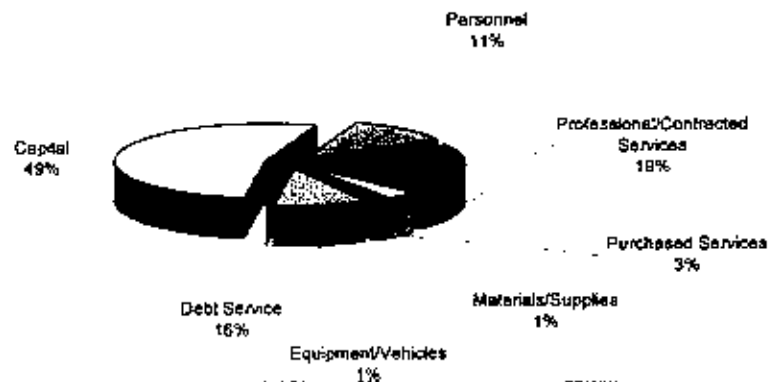
GOALS AND OBJECTIVES

- 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.

Public Utilities – Revenue Sources



Public Utilities – Expenditures



**ISLE OF WIGHT COUNTY
FY 2010-11 GENERAL OPERATING BUDGET**

PUBLIC UTILITIES FUND

REVENUE

| Revenue Summary: | FY 2007 Actual | FY 2008 Actual | FY 2009 Actual | FY 2010 Budget | FY 2010 Expected | FY 2011 Requested | FY 2011 Proposed | % Change | % Total |
|--|---------------------|---------------------|---------------------|---------------------|----------------------|----------------------|---------------------|-------------|-------------|
| Permits, Fees & Licenses Org #: 5100003 | | | | | | | | | |
| 413332 Water Connection Fees | \$ 531,931 | \$ 301,923 | \$ 233,700 | \$ 113,850 | \$ 288,640 | \$ 287,200 | \$ 287,200 | 152% | 4% |
| 413334 New Account Fee | 8,980 | 6,820 | 6,700 | 7,000 | 8,500 | 7,000 | 7,000 | 0% | 0% |
| 413336 Administration Fee | 1,170 | 4,362 | 935 | | (328) | 1,000 | 1,000 | N/A | 0% |
| 413338 Sewage Connection Fees | 532,448 | 265,382 | 303,838 | 183,479 | 256,000 | 301,215 | 301,215 | 84% | 4% |
| 413348 Disconnect/Reconnect Fees | 6,560 | 6,360 | 16,000 | 7,500 | 22,000 | 15,000 | 15,000 | 100% | 0% |
| Revenue from Use Org #: 5100005 | | | | | | | | | |
| 415021 Property Rental | - | | 72,451 | 24,150 | 1 | 24,150 | 24,150 | 0% | 0% |
| Charges for Services Org #: 5100006 | | | | | | | | | |
| 413345 Inspection Fee | 4,154 | | | | | | | N/A | 0% |
| 415041 Interest Revenue | | | | | 4,800 | | | | |
| 416060 Late Fee | \$,416 | 4,213 | 5,270 | 4,500 | 32,650 | 5,000 | 5,000 | 11% | 0% |
| 416065 Sewage Collection | 656,627 | 638,862 | 726,187 | 650,000 | 742,800 | 941,682 | 941,682 | 11% | 13% |
| 416075 Sewage Treatment Fees | 91,010 | 92,102 | 85,284 | 147,000 | 61,500 | 75,000 | 75,000 | -49% | 1% |
| 418055 Sale of Water | 987,061 | 997,588 | 1,171,573 | 1,400,000 | 1,215,800 | 1,516,761 | 1,516,761 | 8% | 21% |
| Miscellaneous Org #: 5100008 | | | | | | | | | |
| 418060 Miscellaneous | 5,583 | 2,123 | 2,329 | | 267,023 | - | | N/A | 0% |
| 441410 Proceeds from Bonds | | 2,616,076 | - | | 7,840,800 | | | -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 | | | | | | | 3,153,625 | N/A | 43% |
| 497110 General Fund Transfer In | | 435,138 | (3,830,585) | 3,936,360 | - | | 1,059,616 | N/A | 14% |
| 497313 Transfer From Capital Projects | | | 2,569,517 | | | | | | |
| 497320 Transfer From CDBG | | | 50,765 | | | | | | |
| TOTAL | \$ 3,627,740 | \$ 5,370,949 | \$ 1,413,963 | \$ 6,876,889 | \$ 10,740,188 | \$ 3,174,008 | \$ 7,387,249 | 11% | 100% |

ADMINISTRATION

| Expenditure Summary: | FY 2007 Actual | FY 2008 Actual | FY 2009 Actual | FY 2010 Budget | FY 2010 Expected | FY 2011 Requested | FY 2011 Proposed | % Change | % Total |
|---------------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|----------------------|---------------------|-------------|-------------|
| Org #: 51451000 | | | | | | | | | |
| 511000 Salaries and Wages | \$ 149,022 | \$ 177,677 | \$ 200,928 | \$ 219,917 | \$ 219,917 | \$ 224,259 | \$ 224,992 | 2% | 21% |
| 512000 Overtime Compensation | 578 | 385 | 348 | 500 | - | - | - | -100% | 0% |
| 513000 Part time Salaries | - | 3,608 | 485 | | 9,350 | 15,000 | 15,000 | N/A | 1% |
| 521000 FICA/Medicare | 10,517 | 13,875 | 13,376 | 16,824 | 17,539 | 18,303 | 18,303 | 9% | 2% |
| 522100 VRS - Retirement | 14,170 | 19,448 | 21,946 | 26,874 | 26,874 | 27,441 | 31,854 | 19% | 3% |
| 523000 Hospital/Medical Plan | 20,012 | 24,168 | 19,636 | 23,856 | 23,956 | 24,307 | 24,307 | 1% | 1% |
| 523100 Dental Insurance | 1,377 | 1,698 | 1,217 | 1,967 | 1,567 | 1,567 | 1,567 | 0% | 0% |
| 524000 Group Life Insurance | 1,537 | 1,807 | 1,473 | 1,803 | 1,803 | 1,752 | 621 | -66% | 0% |
| 527100 Worker's Compensation | 3,398 | 2,593 | 1,363 | 3,500 | 3,500 | 3,500 | 3,500 | 0% | 0% |
| 528100 Deferred Comp Plan | 900 | 1,478 | 1,819 | 2,100 | 2,100 | 1,680 | 1,680 | -20% | 0% |
| 531700 A Professional Services | 3,954 | 61,900 | 62,038 | 5,000 | 7,010 | 5,000 | 8,000 | 60% | 0% |
| 533100 Equipment Repairs & Mince | - | - | 16 | - | - | - | - | N/A | 0% |
| 536000 Advertising | 270 | 247 | - | 250 | 350 | 900 | 800 | 220% | 0% |
| 536600 Contracted Services | 7,784 | 5,172 | 5,450 | 10,000 | 7,520 | 15,000 | 10,000 | 0% | 0% |
| 552100 Postage | 8,203 | 9,469 | 12,416 | 10,900 | 10,000 | 10,500 | 10,500 | 0% | 1% |
| 552300 Telephone | 2,334 | 2,460 | 3,784 | 4,000 | 4,000 | 3,200 | 3,200 | -20% | 0% |
| 553040 Insurance & Bonds | 18,121 | 16,082 | 14,842 | 18,800 | 16,500 | 16,500 | 16,500 | 0% | 2% |
| 554100 Equipment Rental | 1,203 | (81) | 893 | 988 | 785 | 975 | 975 | 1% | 0% |
| 555010 Travel & Training | - | 2,183 | 1,302 | 2,400 | 4,484 | 2,400 | 2,400 | 0% | 0% |
| 558010 Uncollectible Accounts Expense | - | - | - | - | - | - | 3,055 | N/A | 0% |
| 558060 Operating Expense | 892 | 5,116 | 4,054 | 5,100 | 5,200 | 5,800 | 5,800 | 14% | 0% |
| 558100 Dues & Subscriptions | 4,795 | 5,675 | 4,770 | 8,800 | 8,800 | 9,500 | 8,000 | -9% | 0% |
| 560010 Office Supplies | 7,888 | 642 | 7,565 | 14,000 | 8,000 | 16,500 | 10,000 | -28% | 0% |
| 560080 Motor, Fuel, Lube & Repairs | 5,189 | 1,090 | 1,469 | 1,600 | 2,000 | 4,100 | 4,100 | 156% | 0% |
| 560110 Uniforms | - | - | - | - | - | - | - | N/A | 0% |
| 580100 Equipment | - | - | 361 | - | - | - | - | N/A | 0% |
| 580300 Vehicle | 58,996 | - | - | - | - | - | - | N/A | 0% |
| 589000 Depreciation Expense | - | - | 20,523 | - | - | - | - | - | |
| 591000 Bond Principal | 518,969 | 713,372 | - | 148,475 | 148,475 | 148,475 | 730,125 | 392% | 14% |
| 592000 Bond Interest | 467,169 | 278,720 | 350,237 | 496,593 | 496,593 | 496,593 | 938,678 | 89% | 48% |
| 2700 Amort. Of Deferred Charges | - | - | 102,840 | - | - | - | - | - | |
| 38000 Contingency | - | - | - | 22,739 | 5,000 | 22,739 | - | -100% | 0% |
| General Fund Repayment | - | - | - | - | - | - | - | N/A | 0% |
| TOTAL | \$ 1,305,245 | \$ 1,346,842 | \$ 656,151 | \$ 1,043,968 | \$ 1,031,333 | \$ 1,075,891 | \$ 2,074,968 | 99% | 100% |

**ISLE OF WIGHT COUNTY
FY 2010-11 GENERAL OPERATING BUDGET**

PUBLIC UTILITIES FUND

ADMINISTRATION

| Personnel Summary | | | | | |
|-------------------|--------------------------------|------------|-------------------|------------|-------------------|
| Grade | Job Class / Position | FTE | FY 2010 Budget | FTE | FY 2011 Budget |
| 29 | General Services Director | 0.5 | \$ 51,817 | 0.5 | \$ 44,500 |
| 28 | Asst Director General Services | - | - | 0.5 | \$ 42,500 |
| 21 | Operations Manager | 1.0 | 44,640 | 1.0 | 51,539 |
| 9 | Sr Utilities Appl 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 | 29,638 | 1.0 | 29,722 |
| | Total | 4.5 | \$ 184,360 | 5.0 | \$ 224,992 |

NOTE A: Engineering Services related to system wide emergency repairs.

NOTE B: Increase due to the addition of the 2010B Public Utilities bond and, the structure of the County's debt that provides for variance in principal payments. The FY-11 budget provides for a higher payment than in prior years.

WATER

| Expenditure Summary: | | FY 2007 Actual | FY 2008 Actual | FY 2009 Actual | FY 2010 Budget | FY 2010 Expected | FY 2011 Requested | FY 2011 Proposed | % Change | % Total |
|----------------------|----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|------------|------------|
| Org #: | 51452000 | | | | | | | | | |
| 511000 | Salaries and Wages | \$ 108,280 | \$ 123,029 | \$ 99,268 | \$ 154,185 | \$ 154,185 | \$ 154,185 | \$ 154,185 | 0% | 10% |
| 512000 | Overtime Compensation | 13,637 | 10,070 | 6,173 | 18,000 | 18,000 | 18,000 | 15,000 | -17% | 1% |
| 521000 | FICA/Medicare | 9,045 | 9,846 | 7,538 | 13,172 | 13,172 | 13,172 | 12,943 | -2% | 1% |
| 522100 | VRS - Retirement | 11,202 | 13,440 | 12,130 | 19,678 | 19,678 | 18,841 | 21,909 | 11% | 1% |
| 523000 | Hospital/Medical Plan | 17,582 | 21,474 | 20,057 | 35,883 | 35,663 | 24,070 | 24,070 | -33% | 1% |
| 523100 | Dental Insurance | 1,298 | 1,527 | 1,386 | 2,577 | 2,577 | 1,511 | 1,511 | -41% | 0% |
| 524000 | Group Life Insurance | 1,239 | 1,249 | 814 | 1,320 | 1,320 | 1,218 | 432 | -67% | 0% |
| 57100 | Worker's Compensation | 3,384 | 4,077 | 2,179 | 2,500 | 2,500 | 2,500 | 2,500 | 0% | 0% |
| 58100 | Deferred Comp Plan | 800 | 1,088 | 945 | 1,880 | 1,880 | 420 | 420 | -75% | 0% |
| 533100 | Equipment Repairs & Maint | 103,292 | 142,209 | 26,002 | 60,000 | 40,000 | 60,000 | 60,000 | 0% | 4% |
| 538600 | Contracted Services | 46,888 | 77,912 | 38,264 | 40,066 | 25,000 | 40,000 | 40,066 | 0% | 3% |
| 539300 | A Bulk Water Purchases | 1,781,910 | 810,032 | 873,588 | 1,007,257 | 868,000 | 954,066 | 954,066 | -5% | 66% |
| 557000 | Utilities | 12,452 | 18,180 | 21,454 | 17,000 | 17,000 | 19,000 | 19,000 | 12% | 1% |
| 552300 | Telephone | 1,924 | 1,845 | 1,198 | 1,790 | 1,790 | 1,790 | 1,790 | 0% | 0% |
| 556010 | Travel & Training | 1,045 | 95 | - | 2,499 | 900 | 3,650 | 1,500 | -40% | 0% |
| 558100 | B Dues & Subscriptions | 161,301 | 81,843 | 81,980 | 84,161 | 84,161 | 84,161 | 84,161 | 0% | 6% |
| 560080 | Motor Fuel, Lube & Repairs | 17,145 | 16,438 | 15,273 | 26,600 | 17,500 | 29,000 | 20,000 | -25% | 1% |
| 560110 | Uniforms | 1,611 | 1,133 | 1,284 | 3,200 | 2,750 | 3,200 | 1,500 | -53% | 0% |
| 560100 | Equipment | 42,505 | 865 | 900 | 5,100 | 2,000 | 5,100 | 5,100 | 0% | 0% |
| 580300 | Vehicle Fleet | - | - | - | 25,000 | 25,632 | - | - | -100% | 0% |
| 589000 | Depreciation Expense | - | - | 405,351 | - | - | - | - | - | - |
| 598000 | Contingency | - | - | - | - | - | - | - | N/A | 0% |
| | TOTAL | \$ 2,338,127 | \$ 1,336,162 | \$ 1,615,665 | \$ 1,821,382 | \$ 1,333,908 | \$ 1,433,894 | \$ 1,420,887 | -7% | 96% |

| Personnel Summary | | | | | |
|-------------------|---------------------------|------------|------------------|------------|-------------------|
| Grade | Job Class / Position | FTE | FY 2010 Budget | FTE | FY 2011 Budget |
| 11 | Water Quality Technician | | | 1.0 | \$ 30,135 |
| 7 | Preventative Maintenance | | | 1.0 | 24,792 |
| 10 | Utilities System Mechanic | 1.0 | 41,139 | 1.0 | 41,300 |
| 7 | Utilities System Worker | 1.0 | 30,972 | 2.0 | 57,958 |
| | Total | 2.0 | \$ 72,111 | 5.0 | \$ 154,185 |

NOTE A: Includes water purchases from Smithfield, Franklin, Windsor and the Western Tidewater Water Authority.

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

**ISLE OF WIGHT COUNTY
FY 2010-11 GENERAL OPERATING BUDGET**

PUBLIC UTILITIES FUND

SEWER

| Expenditure Summary: | FY 2007 Actual | FY 2008 Actual | FY 2009 Actual | FY 2010 Budget | FY 2010 Expected | FY 2011 Requested | FY 2011 Proposed | % Change | % Total |
|------------------------------------|-------------------|-------------------|-------------------|-------------------|---------------------|----------------------|---------------------|-------------|-------------|
| Org #: 51654000 | | | | | | | | | |
| 511000 Salaries and Wages | \$ 120,354 | \$ 93,703 | \$ 94,865 | \$ 119,263 | \$ 119,263 | \$ 119,263 | \$ 119,263 | 0% | 21% |
| 512000 Overtime Compensation | 11,593 | 13,994 | 19,409 | 28,000 | 28,000 | 28,000 | 20,000 | -29% | 5% |
| 521000 Frac/Medicare | 9,820 | 7,608 | 8,060 | 11,265 | 11,265 | 11,265 | 10,654 | -5% | 2% |
| 522100 VRS - Retirement | 12,904 | 9,844 | 11,544 | 15,227 | 15,227 | 15,227 | 16,947 | 11% | 3% |
| 523000 Hospital/Medical Plan | 21,281 | 20,175 | 21,487 | 30,190 | 30,190 | 30,190 | 30,674 | 2% | 5% |
| 523100 Dental Insurance | 1,673 | 1,498 | 1,602 | 2,304 | 2,304 | 2,304 | 2,143 | -7% | 0% |
| 524000 Group Life Insurance | 1,331 | 924 | 775 | 1,022 | 1,022 | 1,022 | 334 | -67% | 0% |
| 527100 Worker's Compensation | 3,271 | 4,533 | 2,346 | 3,500 | 3,500 | 3,500 | 3,500 | 0% | 1% |
| 528100 Deferred Comp Plan | - | 50 | 415 | 840 | 840 | 840 | 420 | -50% | 0% |
| 533100 Equipment Repairs & Minors | 87,813 | 84,194 | 58,511 | 85,000 | 50,000 | 85,000 | 85,000 | 0% | 15% |
| 536600 Contracted Services | 2,569 | 1,392 | 34,660 | 20,000 | 28,125 | 105,000 | 105,000 | 425% | 4% |
| 539200 Sewage Treatment | 51,587 | 88,865 | 102,151 | 140,000 | 99,300 | 83,000 | 83,000 | -41% | 25% |
| 551000 Utilities | 51,768 | 56,595 | 57,590 | 45,000 | 45,000 | 50,000 | 50,000 | 11% | 8% |
| 552300 Telephone | 1,672 | 1,684 | 1,422 | 2,070 | 2,070 | 2,070 | 2,070 | 0% | 0% |
| 555010 Travel & Training | - | 13 | 810 | 1,750 | 500 | 1,750 | 1,000 | -43% | 0% |
| 558060 Operating Expense | 16 | - | - | - | - | 500 | - | N/A | 0% |
| 560060 Motor, Fuel, Lube & Repairs | 17,405 | 22,179 | 21,974 | 22,000 | 18,500 | 22,000 | 22,000 | 0% | 4% |
| 560110 Uniforms | 1,771 | 1,054 | 1,484 | 1,700 | 1,500 | 2,000 | 1,700 | 0% | 0% |
| 580100 Equipment | 4,911 | 267 | - | 3,000 | - | 3,000 | 3,000 | 0% | 1% |
| 580300 Vehicle Fleet | - | - | - | 25,000 | 25,389 | - | - | N/A | 0% |
| 589000 Depreciation Expense | - | - | 386,295 | - | - | - | - | - | - |
| 598000 Contingency | - | - | - | - | - | - | - | N/A | 0% |
| TOTAL | \$ 400,267 | \$ 388,672 | \$ 823,400 | \$ 887,121 | \$ 482,085 | \$ 565,931 | \$ 556,705 | 0% | 100% |

| Personnel Summary | | | FY 2010 Budget | | FY 2011 Budget |
|-------------------|--------------------------|------------|-------------------|------------|-------------------|
| Grade | Job Class / Position | FTE | | FTE | |
| 11 | Pump Station Mechanic | 2.0 | \$ 65,843 | 2.0 | \$ 65,895 |
| 7 | Preventative Maintenance | | | 1.0 | 24,792 |
| 7 | Utilities System Worker | 2.0 | 55,501 | 1.0 | 28,776 |
| | Total | 4.0 | \$ 120,844 | 4.0 | \$ 119,263 |

CAPITAL

| Expenditure Summary: | FY 2007 Actual | FY 2008 Actual | FY 2009 Actual | FY 2010 Budget | FY 2010 Expected | FY 2011 Requested | FY 2011 Proposed | % Change | % Total |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|---------------------|-------------|-------------|
| 51941000 Backhoe Replacement | 75,209 | | | | | | | N/A | 0% |
| 51941013 Cartrivale Water Sys Upgrade | 379,894 | | | | 247,699 | | | N/A | 0% |
| 51941023 Cartrivale Water Sys Upgrades | 14,998 | 598 | 36,202 | | | | | N/A | 0% |
| 51941024 A Future Water Source | 814,485 | 2,110,861 | 2,583,185 | 2,440,880 | 2,440,880 | 2,623,000 | 2,623,000 | -4% | 79% |
| 51941025 Regional Consent Order (SSO) | | 186,512 | 355,602 | 100,000 | 228,803 | 100,000 | 100,000 | 0% | 3% |
| 51941026 Campdown/Cartrivale Improve | 38,265 | 191,775 | - | | 258,706 | | | N/A | 0% |
| 51941031 Woodbridge Sewer Main | | | - | | 256,481 | | | N/A | 0% |
| 51941041 Campdown/Sandy Mount | 735,442 | 42,196 | - | | | | | N/A | 0% |
| 51941016 Windsor Blvd Water Extension | | | - | | | | | N/A | 0% |
| 51941017 Rt 58 Water/Sewer Extension | | 46,532 | - | | 188,477 | | | N/A | 0% |
| Sewer Pump Station Improve | | | - | | | | | N/A | 0% |
| WTWA Capital Costs (25%) | | | | | | | | N/A | 0% |
| Zun Pump Station Replacement | | | | | | 200,000 | 200,000 | N/A | 6% |
| 51941019 CSX ForceMain Relocation | | 37,602 | - | | 85,534 | | | N/A | 0% |
| 51941010 Belmel Heights Upgrades | | | | 250,000 | 250,000 | 200,000 | 200,000 | N/A | 6% |
| A Western Branch Pump Station | | | | 25,000 | 25,000 | 25,000 | 25,000 | N/A | 1% |
| A Western Branch Pipeline | | | | 187,500 | 187,500 | 187,500 | 187,500 | N/A | 6% |
| A Wet Mitigation | | | | 550,000 | 550,000 | | | N/A | 0% |
| TOTAL | \$ 2,086,301 | \$ 2,616,076 | \$ 2,974,990 | \$ 3,863,380 | \$ 4,719,060 | \$ 3,335,500 | \$ 3,335,500 | -8% | 100% |
| GRAND TOTAL: | \$ 6,161,840 | \$ 6,689,742 | \$ 6,269,205 | \$ 6,675,559 | \$ 7,565,996 | \$ 6,411,206 | \$ 7,387,249 | 11% | |

NOTE A: Capital Expenses associated with Western Tidewater Water Authority and the Norfolk Water Agreement

**ISLE OF WIGHT COUNTY
FY 2010-11 GENERAL OPERATING BUDGET**

PUBLIC UTILITIES FUND

| Fund Balance: | FY 2007 Actual | FY 2008 Actual | FY 2009 Actual | FY 2010 Budget | FY 2010 Expected | FY 2011 Requested | FY 2011 Proposed |
|---|---------------------------|---------------------------|---------------------------|---------------------------|-----------------------------|------------------------------|-----------------------------|
| Beginning Fund Balance: | \$ 7,385,588 | \$ 6,247,968 | \$ 7,343,595 | \$ 7,343,595 | \$ 7,343,595 | \$ 7,343,595 | \$ 7,343,595 |
| Net Income / (Loss): | (3,074,800) | (318,793) | (4,859,343) | - | 3,174,189 | (3,237,198) | 0 |
| Adjustments to Full Accrual Basis | 1,937,188 | 1,414,422 | - | - | - | - | - |
| Ending Fund Balance: | \$ 6,247,968 | \$ 7,343,595 | \$ 2,484,252 | \$ 7,343,595 | \$ 7,343,595 | \$ 4,106,397 | \$ 7,343,595 |
| Restricted for Capital Projects/Assets | \$ 4,233,208 | \$ 5,867,232 | \$ 4,467,931 | \$ 6,675,869 | \$ 7,388,853 | \$ 7,388,853 | \$ 7,388,853 |
| Unrestricted Fund Balance: | \$ 2,014,758 | \$ 1,476,363 | \$ (1,983,679) | \$ 667,726 | \$ 3,128,931 | \$ (3,282,456) | \$ (45,258) |

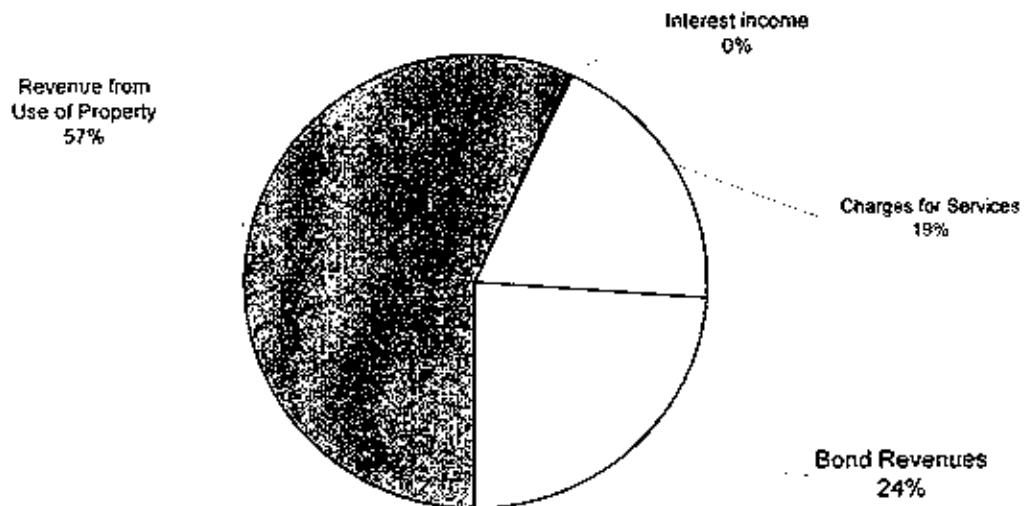
ISLE OF WIGHT COUNTY
FY 2010-11 GENERAL OPERATING BUDGET

INDUSTRIAL DEVELOPMENT AUTHORITY

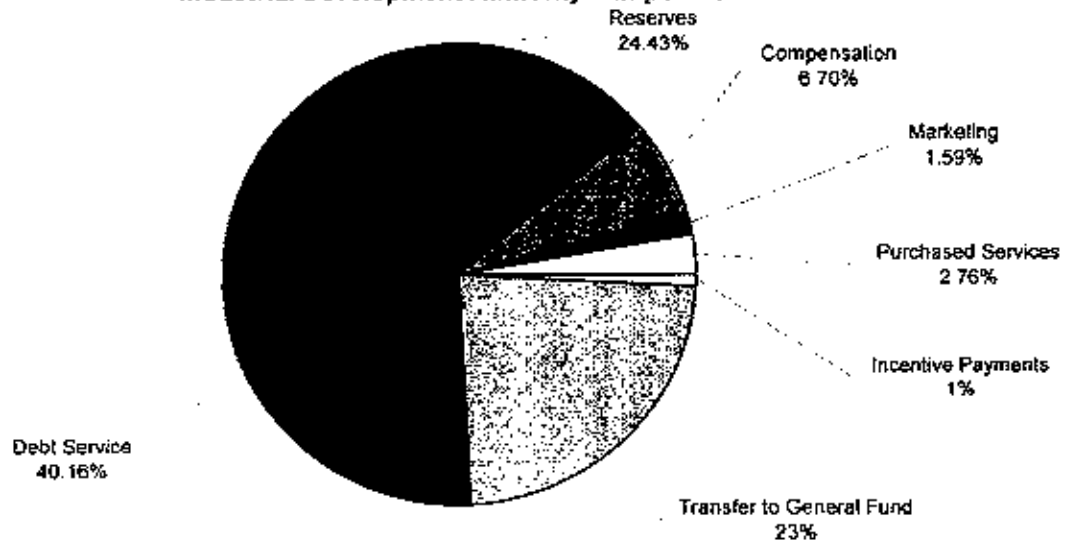
PROGRAM DESCRIPTION

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. The IDA is an independent entity and approves its own budget. This information is being provided for the information of IOWC citizens.

Industrial Development Authority ~ Revenue Sources



Industrial Development Authority ~ Expenditures



ISLE OF WIGHT COUNTY
FY 2010-11 GENERAL OPERATING BUDGET
INDUSTRIAL DEVELOPMENT AUTHORITY

| Revenue Summary: | FY 2007 Actual | FY 2008 Actual | FY 2009 Actual | FY 2010 Budget | FY 2010 Expected | FY 2011 Proposed | % Change | % Total |
|-------------------------------------|-------------------|---------------------|---------------------|-------------------|---------------------|---------------------|-------------|-------------|
| Revenue from Use Org #: 7100005 | | | | | | | | |
| 415021 C Revenue from Use of Prop. | \$ 41,184 | \$ 41,354 | \$ 39,824 | \$ 41,184 | \$ 50,184 | \$ 53,183 | 29% | 57% |
| 415011 Interest Revenue | | | 931 | | 333 | 450 | | |
| 415047 Gain on Sale of Property | | | 138,250 | | | | | |
| 415045 Sale of Property | 41,000 | | | | 60,000 | | | |
| Charges for Services Org #: 7100006 | | | | | | | | |
| N/A Bond Application Fees | | | | | | | N/A | 0% |
| 415030 Bond Administration Fees | 19,824 | 21,191 | 20,113 | 19,100 | 19,167 | 18,035 | -6% | 19% |
| Miscellaneous Org #: 7100008 | | | | | | | | |
| 415060 Bond Revenues | | 317,340 | 1,077 | 22,408 | 22,408 | 22,408 | 0% | 24% |
| Non Revenue Receipts Org #: 7100010 | | | | | | | | |
| 497999 Transfer from Fund Balance | - | - | - | - | - | - | N/A | 0% |
| 497310 Transfer from Capital Proj | - | - | - | - | - | - | N/A | 0% |
| 497110 E Transfer from General Fund | 31,200 | 969,287 | 5,576,777 | - | - | - | N/A | 0% |
| TOTAL | \$ 133,208 | \$ 1,349,172 | \$ 5,776,971 | \$ 82,682 | \$ 152,091 | \$ 94,076 | 14% | 100% |

| Expenditure Summary: | FY 2007 Actual | FY 2008 Actual | FY 2009 Actual | FY 2010 Budget | FY 2010 Expected | FY 2011 Proposed | % Change | % Total |
|-----------------------------------|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|-------------|-------------|
| Org #: 71818000 | | | | | | | | |
| 615000 A Compensation | \$ 2,925 | \$ 1,850 | \$ 1,859 | \$ 6,300 | \$ 3,975 | \$ 6,300 | 0% | 7% |
| 635500 Marketing | - | 7,996 | 2,686 | 1,000 | 676 | 1,500 | 50% | 2% |
| 663040 Property Insurance | 1,235 | 1,242 | 1,233 | 1,150 | 1,120 | 1,150 | 0% | 1% |
| 665010 B Travel & Training | - | 1,385 | 603 | 1,000 | - | 1,450 | 45% | 2% |
| 666990 D Contribution | 5,400 | 55,400 | 5,400 | - | 5,400 | 861 | N/A | 1% |
| 668060 E Operating Expenses | 9,170 | 17,411 | 32,321 | - | 4,000 | 56 | N/A | 0% |
| 681000 C Debt Principal | 19,307 | 20,830 | - | 23,556 | 21,533 | 25,171 | 7% | 27% |
| 692000 C Debt Interest | 18,471 | 17,148 | 15,733 | 14,222 | 13,097 | 12,606 | -11% | 13% |
| 597*** IM Park Maintenance Fees | - | - | - | - | - | 22,000 | N/A | 23% |
| 697110 F Transfer to General Fund | - | - | - | 22,000 | 22,000 | - | -100% | 0% |
| 699999 Transfer to Reserves | - | - | - | 13,464 | - | 22,981 | 71% | 24% |
| TOTAL | \$ 56,508 | \$ 122,862 | \$ 69,836 | \$ 82,682 | \$ 71,601 | \$ 94,076 | 14% | 100% |

| Capital Projects: | FY 2007 Actual | FY 2008 Actual | FY 2009 Actual | FY 2010 Budget | FY 2010 Expected | FY 2011 Proposed | % Change | % Total |
|------------------------|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|-------------|------------|
| Org # 71941020 | | | | | | | | |
| 580400 Intermodal Park | \$ 467,552 | \$ 372,015 | \$ - | \$ - | \$ 240,000 | \$ - | N/A | N/A |
| Total | \$ 467,552 | \$ 372,015 | \$ - | \$ - | \$ 240,000 | \$ - | N/A | N/A |
| Grand Total | \$ 524,960 | \$ 494,877 | \$ 59,836 | \$ 82,682 | \$ 311,801 | \$ 94,076 | 10% | N/A |

| Fund Balance: | FY 2007 Actual | FY 2008 Actual | FY 2009 Actual | FY 2010 Budget | FY 2010 Expected | FY 2011 Proposed |
|-------------------------|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|
| Beginning Fund Balance: | \$ 4,160,435 | \$ 3,864,428 | \$ 5,184,768 | \$ 11,272,305 | \$ 11,272,305 | \$ 11,272,305 |
| Adjustments: | 94,848 | 466,045 | 370,401 | - | - | - |
| Net Income / (Loss): | (399,852) | 854,295 | 5,717,136 | - | (159,710) | (0) |
| Ending Fund Balance: | \$ 3,864,428 | \$ 5,184,768 | \$ 11,272,305 | \$ 11,272,305 | \$ 11,112,595 | \$ 11,272,305 |

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 2010-11 GENERAL OPERATING BUDGET**

POSITION SUMMARY - FULL TIME

| Function | Department | FY 2010 | FY 2011 |
|---|----------------------------------|-------------|-------------|
| General Government | | | |
| | Budget and Finance | 7.0 | 7.0 |
| | Commissioner of Revenue | 10.0 | 9.0 |
| | Communications | 1.0 | 1.0 |
| | County Administration | 5.0 | 4.0 |
| | County Attorney | 3.0 | 3.0 |
| | Human Resources | 3.0 | 2.0 |
| | Information Technology | 7.5 | 6.5 |
| | Registrar | 2.0 | 2.0 |
| | Treasurer | 9.0 | 9.0 |
| General Government Total | | 47.5 | 43.5 |
| Judicial Administration | | | |
| | Clerk of the Circuit Court | 6.0 | 6.0 |
| | Commonwealth Attorney | 5.0 | 6.0 |
| Judicial Administration Total | | 11.0 | 12.0 |
| Public Safety | | | |
| | Animal Control | 5.0 | 5.0 |
| | Emergency Services | 8.0 | 7.0 |
| | Inspections and Code Enforcement | 9.0 | 9.0 |
| | Sheriff | 50.0 | 52.0 |
| | E911 Center | 13.5 | 13.0 |
| Public Safety Total | | 85.5 | 86.0 |
| General Services | | | |
| | Building Management | 18.5 | 12 |
| | Engineering Division | 5.0 | 6.0 |
| | Public Works Administration | 2.0 | 2.0 |
| | Refuse Collection | 6.0 | 6.0 |
| General Services Total | | 31.5 | 26.0 |
| Health and Welfare | | 5.0 | 1.0 |
| Parks, Recreation & Cultural | | | |
| | Historic Resources Division | 3.0 | 3.0 |
| | Parks & Recreation | 13.0 | 19.0 |
| Parks, Recreation & Cultural Total | | 16.0 | 22.0 |
| 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 | 14.0 | 14.0 |
| Grand Total | 228.5 | 204.5 |

**ISLE OF WIGHT COUNTY
FY 2010-11**

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 | 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 |

**ISLE OF WIGHT COUNTY
FY 2010-11**

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 | \$ 22.45 | \$ 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 |
| | | | | Executive Legal Assistant | County Attorney | Non-Exempt |
| | | | | Recreation Coordinator | Parks & Recreation | Non-Exempt |
| 13 | \$ 33,223 | \$ 42,360 | \$ 51,496 | Volunteer Services Coordinator | CASA | Non-Exempt |
| | \$ 15.97 | \$ 20.36 | \$ 24.76 | Chief Animal Control Officer | Animal Control | Non-Exempt |
| | | | | 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 |
| | | | | Accounts Payable Technician | Budget & Finance | Non-Exempt |
| 11 | \$ 30,135 | \$ 38,422 | \$ 46,709 | Deputy Clerk II | COR, Treasurer & Clerk of Court | Non-Exempt |
| | \$ 14.49 | \$ 18.47 | \$ 22.46 | 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 |
| | | | | Dispatcher | Emergency Communications | Non-Exempt |
| 10 | \$ 28,700 | \$ 36,592 | \$ 44,484 | Museum Administrator | Historic Resources Division | Non-Exempt |
| | \$ 13.80 | \$ 19.59 | \$ 21.39 | Payroll Technician | Budget & Finance | Non-Exempt |
| | | | | Utilities System Mechanic | Public Utilities | Non-Exempt |
| | | | | Administrative Assistant | All Departments | Non-Exempt |
| | | | | 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 |
| 9 | \$ 27,333 | \$ 34,849 | \$ 42,366 | Maintenance Worker III | Public Works | Non-Exempt |
| | \$ 13.14 | \$ 16.75 | \$ 20.37 | Real Estate Clerk | Commissioner of Revenue | Non-Exempt |

**ISLE OF WIGHT COUNTY
FY 2010-11**

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 | Section 8 | Non-Exempt |
| | | | | Sr. Park Attendant | Parks & Recreation | Non-Exempt |
| | | | | Sr. Utilities Accounting Tech | General Services | 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 | Treasurer | Non-Exempt |
| | | | | Section 8 Coord/Inspector I | Section 8 | Non-Exempt |
| 7 | \$ 24,792 | \$ 31,610 | \$ 38,427 | Cashier | Treasurer | Non-Exempt |
| | \$ 11.92 | \$ 15.20 | \$ 18.47 | Deputy Clerk I | COR & Clerk of Court | Non-Exempt |
| | | | | Human Resources Assistant | Human Resources | Non-Exempt |
| | | | | Park Attendant | Parks & Recreation | Non-Exempt |
| | | | | Utilities Accounting Technician | Public Utilities | Non-Exempt |
| | | | | Utility Systems Worker | Public Utilities | 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 | Parks & Recreation | Non-Exempt |
| | | | | Maintenance Worker II | Public Works | Non-Exempt |
| | | | | Permit Technician | Inspections | Non-Exempt |
| | | | | Planning & Zoning Technician | Planning & Zoning | Non-Exempt |
| | | | | Sanitation Equipment Operator | Public Works | Non-Exempt |
| | | | | Secretary | All Departments | 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 | \$ 20,398 | \$ 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 | Skating Rink | Non-Exempt |
| | | | | PT Clerk | Clerk of Court | Non-Exempt |

ISLE OF WIGHT COUNTY
FY 2010-11 GENERAL OPERATING BUDGET
HISTORY OF COUNTY EMPLOYEE PAY INCREASES

FISCAL YEAR

PERCENT INCREASE

| | |
|------------------|------|
| 85-86 | 5.0% |
| 86-87 | 7.0% |
| 87-88 | 7.7% |
| 88-89 | 6.0% |
| 89-90 | 5.1% |
| 90-91 | 5.1% |
| 91-92 | 0.0% |
| 92-93 | 5.0% |
| 93-94 | 5.0% |
| 94-95 | 3.0% |
| 95-96 | 2.5% |
| 96-97 | 5.0% |
| 97-98 | 4.0% |
| 98-99 | 4.0% |
| 99-00 | 5.0% |
| 00-01 | 4.0% |
| 01-02 | 3.5% |
| 02-03 | 3.5% |
| 03-04 | 3.0% |
| 04-05 | 3.5% |
| 05-06 | 4.0% |
| 06-07 | 4.0% |
| 07-08 | 4.0% |
| 08-09 | 3.0% |
| 09-10 | 0.0% |
| 10-11 (Proposed) | 0.0% |

County of Isle of Wight, Virginia

Assessed Value and Estimated Actual Value of Taxable Property

Last Ten Fiscal Years

| Fiscal Year | Residential Property | Commercial / Industrial Property | Agriculture Property | Less: Tax Exempt Property | (1) | | Total Direct Tax Rate | Estimated Actual Taxable Value | Assessed Value as a Percentage of Actual Value |
|-------------|----------------------|----------------------------------|----------------------|---------------------------|------------------------------|------------------------------|-----------------------|--------------------------------|--|
| | | | | | Total Taxable Assessed Value | Total Taxable Assessed Value | | | |
| 2009 | \$ 3,483,983,000 | \$ 622,787,400 | \$ 684,778,700 | \$ 265,716,300 | \$ 4,525,832,800 | \$ 4,525,832,800 | 0.52 | \$ 4,525,832,800 | 100% |
| 2008 | \$ 3,305,409,700 | \$ 565,071,500 | \$ 465,626,600 | \$ 248,327,700 | \$ 4,087,780,100 | \$ 4,087,780,100 | 0.52 | \$ 4,087,780,100 | 100% |
| 2007 | \$ 3,101,569,900 | \$ 513,599,500 | \$ 491,224,800 | \$ 251,617,200 | \$ 3,854,777,000 | \$ 3,854,777,000 | 0.53 | \$ 3,854,777,000 | 100% |
| 2006 | \$ 2,013,888,400 | \$ 387,838,300 | \$ 394,450,700 | \$ 183,834,800 | \$ 2,612,342,600 | \$ 2,612,342,600 | 0.68 | \$ 2,612,342,600 | 100% |
| 2005 | \$ 1,924,066,025 | \$ 358,005,900 | \$ 403,887,900 | \$ 181,187,400 | \$ 2,504,773,425 | \$ 2,504,773,425 | 0.68 | \$ 2,504,773,425 | 100% |
| 2004 | \$ 1,525,431,300 | \$ 300,236,400 | \$ 339,773,600 | \$ 144,767,800 | \$ 2,020,673,500 | \$ 2,020,673,500 | 0.75 | \$ 2,020,673,500 | 100% |
| 2003 | \$ 1,456,424,700 | \$ 288,136,400 | \$ 343,635,000 | \$ 144,598,900 | \$ 1,943,597,200 | \$ 1,943,597,200 | 0.75 | \$ 1,943,597,200 | 100% |
| 2002 | \$ 1,189,774,875 | \$ 242,571,317 | \$ 282,697,300 | \$ 82,682,300 | \$ 1,632,361,192 | \$ 1,632,361,192 | 0.77 | \$ 1,632,361,192 | 100% |
| 2001 | \$ 1,143,649,026 | \$ 238,451,700 | \$ 280,748,100 | \$ 82,261,500 | \$ 1,580,587,326 | \$ 1,580,587,326 | 0.72 | \$ 1,580,587,326 | 100% |
| 2000 | \$ 1,086,893,100 | \$ 233,651,200 | \$ 280,940,699 | \$ 81,546,900 | \$ 1,519,938,099 | \$ 1,519,938,099 | 0.72 | \$ 1,519,938,099 | 100% |

(1) Does not reflect land use assessments

Source: Isle of Wight County Commissioner of Revenue

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 |
| 2007 | \$ 0.53 | \$ 4.40 | \$ 0.53 | \$ 0.95 | \$ 1.00 | \$ 1.00 |
| 2006 | \$ 0.68 | \$ 4.40 | \$ 0.68 | \$ 0.95 | \$ 1.00 | \$ 1.00 |
| 2005 | \$ 0.68 | \$ 4.40 | \$ 0.68 | \$ 0.95 | \$ 1.00 | \$ 1.00 |
| 2004 | \$ 0.75 | \$ 4.40 | \$ 0.75 | \$ 0.95 | \$ 1.00 | \$ 1.00 |
| 2003 | \$ 0.75 | \$ 4.40 | \$ 0.75 | \$ 0.95 | \$ 1.00 | \$ 1.00 |
| 2002 | \$ 0.77 | \$ 4.40 | \$ 0.77 | \$ 0.95 | \$ 1.00 | \$ 1.00 |
| 2001 | \$ 0.72 | \$ 4.40 | \$ 0.72 | \$ 0.95 | \$ 1.00 | \$ 1.00 |
| 2000 | \$ 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 Valuation Real Estate | Rank | Percent of Total Assessed Valuation Real Estate | Assessed Valuation Real Estate | Rank | Percent of Total Assessed Valuation Real Estate |
| International Paper (2) | \$117,845,700 | 1 | 2.97% | \$111,302,401 | 1 | 2.87% |
| Inland RI 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 | 0.41% |
| LDI Virginia LLC | 15,456,500 | 8 | 0.39% | - | - | - |
| Isle of Wight Industrial Properties | 13,917,200 | 9 | 0.35% | 17,050,900 | 7 | 0.44% |
| Eagle Harbor Shopping Center, LLC | 11,869,400 | 10 | 0.30% | - | - | - |
| Virginia Timberline LLC | - | - | - | 18,877,000 | 5 | 0.49% |
| Carolina Cold Storage, Ltd. | - | - | - | 11,952,600 | 10 | 0.31% |
| | \$337,999,000 | | 8.52% | \$316,671,022 | | 8.17% |
| Taxpayer | 2009 | | | 2008 | | |
| | Assessed Valuation Personal Property | Rank | Percent of Total Assessed Valuation Personal Property (1) | Assessed Valuation Personal Property | Rank | Percent of Total Assessed Valuation Personal Property (1) |
| International Paper | \$594,863,074 | 1 | 55.76% | \$578,175,158 | 1 | 54.20% |
| Gwaltney of Smithfield Ltd. | 72,900,919 | 2 | 6.83% | 78,971,914 | 2 | 7.40% |
| Smithfield Packing | 52,999,824 | 3 | 4.97% | 52,622,044 | 3 | 4.93% |
| ATC Panels Inc. | 16,573,470 | 4 | 1.55% | 15,371,207 | 4 | 1.44% |
| Specialty Minerals, Inc | 8,218,483 | 5 | 0.77% | 8,133,318 | 5 | 0.76% |
| Smithfield Foods | 5,991,210 | 6 | 0.56% | 8,074,093 | 6 | 0.76% |
| Franklin Equipment Company | 5,483,273 | 7 | 0.51% | 5,493,086 | 7 | 0.51% |
| Cost Plus, Inc. | 4,884,252 | 8 | 0.46% | 4,692,487 | 8 | 0.44% |
| Bloom Food Lion | 2,460,106 | 9 | 0.23% | - | - | - |
| Charter Communications | 2,283,121 | 10 | 0.21% | 2,254,469 | 9 | 0.21% |
| Blackwater Transport, Inc. | - | - | - | 1,981,521 | 10 | 0.19% |
| | \$766,657,732 | | 71.87% | \$755,769,297 | | 70.84% |

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

(2) The real property assessed value for International Paper has been corrected for the value reported in the 2008 Comprehensive Annual Financial Report (\$174,023,461).

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 | \$ 4,359,684,073 | \$ 3,966,971,300 | \$ 3,879,182,770 | \$ 2,626,671,109 | \$ 2,480,667,825 | \$ 2,047,366,488 | \$ 1,918,407,998 | \$ 1,715,143,492 | \$ 1,535,693,326 | \$ 1,271,188,899 |
| Percent limitation according to the Code of Virginia | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% |
| Debt limitation | 435,968,407 | 396,697,130 | 387,918,276 | 262,667,110 | 248,066,783 | 204,736,649 | 191,840,890 | 171,514,349 | 153,569,333 | 127,118,890 |
| Total debt of the County | 87,353,971 | 67,352,549 | 62,013,810 | 67,052,307 | 71,414,333 | 73,503,903 | 55,569,279 | 49,357,900 | 52,410,000 | 50,127,086 |
| Total debt of the Town of Smithfield | 4,924,960 | 2,380,722 | 5,977,452 | 0,604,383 | 3,509,671 | 2,000,805 | 3,756,763 | - | - | - |
| Total debt of the Town of Windyvie | 773,226 | 782,873 | 792,091 | 800,079 | 810,489 | 817,310 | - | - | - | - |
| Total | 93,052,157 | 73,516,142 | 68,783,353 | 74,456,769 | 75,734,493 | 78,322,018 | 59,326,042 | 49,357,900 | 52,410,000 | 50,127,086 |
| Amount by which legal debt margin exceeds total debt | \$ 342,916,340 | \$ 323,380,988 | \$ 319,134,925 | \$ 188,210,341 | \$ 172,332,290 | \$ 126,414,631 | \$ 132,475,758 | \$ 122,157,049 | \$ 102,153,333 | \$ 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.