



ACCOMACK COUNTY

SUMMARY FINANCIAL REPORT

4TH QUARTER FISCAL YEAR 2021 (UNAUDITED)

SEPTEMBER 15, 2021
BOARD OF SUPERVISORS
MEETING

County of Accomack, Virginia Summary Financial Report

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County of Accomack, Virginia
Summary Report of Major Revenues (All funds)
For the Fiscal Years 2020 and 2021

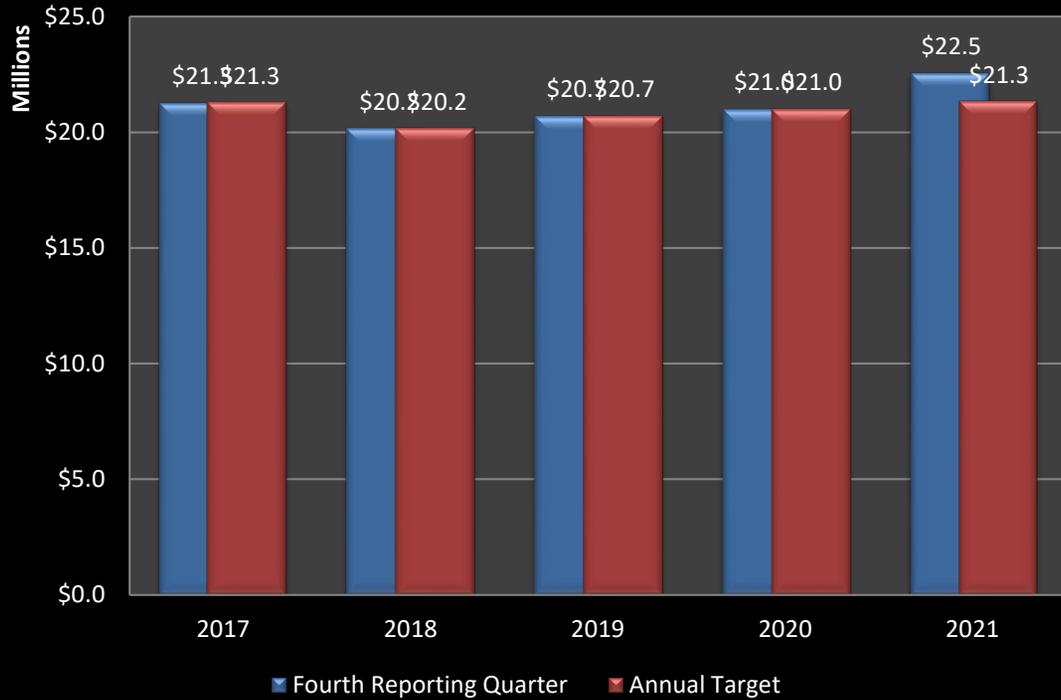
Revenue	FY 2021 Estimate	As a % of Total County Revenue	Quarter 4			Fiscal Year-To-Date			% Annual Growth Required by 2021 Estimate	↑ or ↓ Est	Year Actual Revenue versus FY 2021 Estimate
			FY 2021	FY 2020	% Change	FY 2021	FY 2020	% Change			
Property Taxes:											
Real Estate Tax	\$ 21,322,670	35.5%	\$ 10,814,264	\$ 10,158,778	6.5%	\$ 22,536,444	20,987,946	7.4%	1.6%	↑	105.69%
Personal Property Tax	9,358,387	15.6%	4,906,430	3,900,999	25.8%	\$ 10,593,659	9,197,935	15.2%	1.7%	↑	113.20%
Real Estate Taxes-Public Svc Corp.	2,625,231	4.4%	1,416,371	1,406,199	0.7%	2,800,021	2,743,502	2.1%	-4.3%	↑	106.66%
Other Revenues:											
Local Sales & Use Tax	4,304,186	7.2%	1,258,613	964,296	30.5%	4,723,871	4,058,810	16.4%	6.0%	↑	109.75%
Vehicle License Fees	592,930	1.0%	81,609	53,604	52.2%	648,287	586,500	10.5%	1.1%	↑	109.34%
Recordation Tax	379,000	0.6%	165,120	84,779	94.8%	598,679	415,123	44.2%	-8.7%	↑	157.96%
Communication Sales Tax	860,127	1.4%	180,654	209,048	-13.6%	756,940	852,193	-11.2%	0.9%	↓	88.00%
Personal Property Tax Relief Act	3,055,209	5.1%	152,760	152,760	0.0%	3,055,209	3,055,209	0.0%	0.0%		
Consumer Utility Taxes	1,060,000	1.8%	205,392	210,860	-2.6%	1,047,622	1,008,870	3.8%	5.1%	↓	98.83%
Building Permits	250,000	0.4%	76,217	59,029	29.1%	302,809	254,951	18.8%	-1.9%	↑	121.12%
Transient Occupancy Tax	650,000	1.1%	303,897	106,231	186.1%	898,193	623,988	43.9%	4.2%	↑	138.18%
Landfill Tipping Fees	3,255,926	5.4%	904,218	783,658	15.4%	3,560,065	3,106,264	14.6%	4.8%	↑	109.34%
Shared Expense Reimbursements	3,918,747	6.5%	1,082,686	1,060,292	2.1%	3,982,327	3,771,264	5.6%	3.9%	↑	101.62%
Total	\$ 51,632,413	86.0%	\$ 21,548,229	\$ 19,150,533	12.5%	\$ 55,504,126	\$ 50,662,556	9.6%	1.914%	↑	

Fourth quarter finishes out an overall good revenue year for the major revenue sources shown above. We have exceeded the budgeted increase as shown by over 7 percentage points. While these are unaudited numbers, and subject to change, in general, major corrections are not anticipated. As the County Administrator has indicated, transient occupancy tax is significantly higher than in prior year in part due to an increase in rental rates particularly on Chincoteague, so how much the increase is due solely to more visitors is not known. Sales tax similarly finished a good year, and we are certainly watching personal property tax with reports nation wide of inventory shortages and increases in prices both new and used cars.

Summary Financial Report (Major Revenue Section)- continued

The following major revenue sources represent more than 87% of total budgeted revenue for all appropriated funds.

Real Estate Taxes-Current & Delinquent



OVERVIEW:

Real estate taxes represent the County's single largest revenue source accounting for 35.5% of all estimated revenue for FY21. The County's total real estate tax rate is composed of separate rates levied for the General Fund, School Debt Service Fund, Consolidated EMS fund, Greenback Ville/Captains Cove Mosquito Control Fund and District Fire Funds. The revenues shown below and in the graph include all real estate taxes except for those associated with public service corporations regardless of what purpose they were levied for.

HISTORICAL DATA:

Fiscal Year	Annual Target	Fourth Reporting Quarter	Remainder	Percent Collected
2017	21,281,470	21,281,470	-	100%
2018	20,164,731	20,164,731	-	100%
2019	20,691,972	20,691,972	-	100%
2020	20,987,946	20,987,946	-	100%
2021	21,322,670	22,536,444	(1,213,774)	106%

TAX RATES:

Taxing District	Tax Year					
	2016	2017	2018	2019	2020	2021
Atlantic	0.61	0.61	0.61	0.61	0.61	0.61
GrBville/Capts. Cove Mosq. Contro	0.635	0.635	0.635	0.635	0.635	0.635
Metompkin	0.61	0.61	0.61	0.61	0.61	0.61
Lee	0.61	0.61	0.61	0.61	0.61	0.61
Pungoteague	0.61	0.61	0.61	0.61	0.61	0.61
Chincoteague	0.49	0.49	0.48	0.48	0.48	0.48

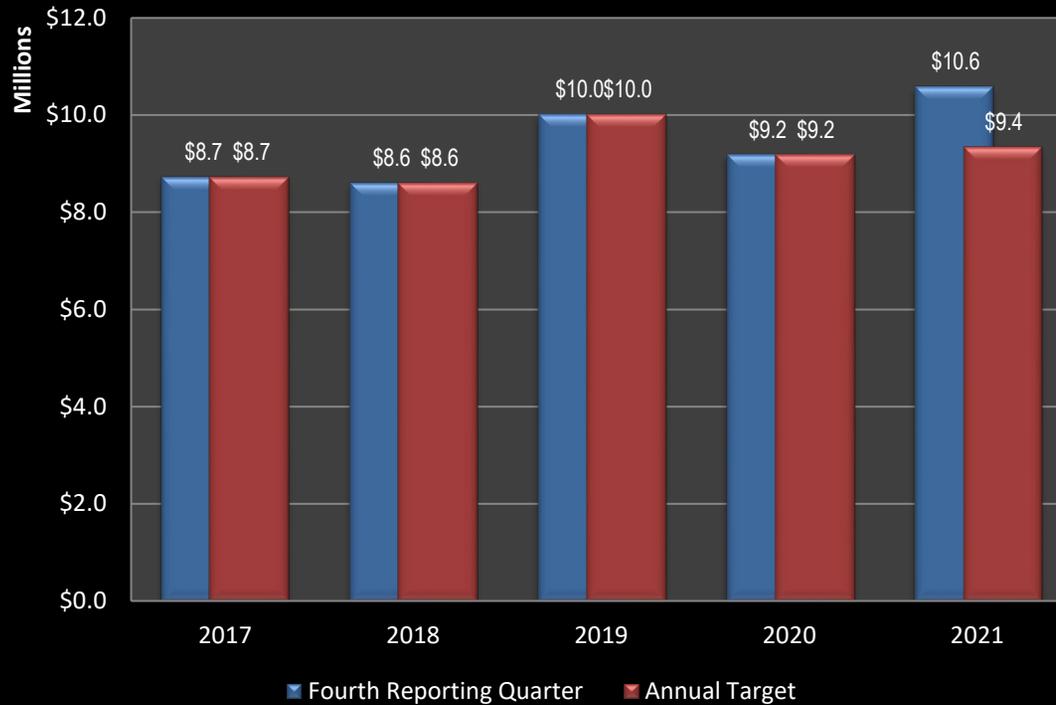
REAL ESTATE LEVY HISTORY:

Tax Year (Calendar)	Original 6/5 & 12/5 Levy	% increase (decrease)
2017	20,503,960	0.8%
2018	20,236,654	-1.3%
2019	20,660,777	2.1%
2020	21,700,719	5.0%
2021	21,883,111	0.84%

COMMENTS:

Current Year Budget Estimate: The County FY21 real estate tax revenue budget assumed a CURRENT collection rate of 95.3% for the 12/5/20 levy and 91.0% for the 6/5/21 levy. Actual collection percentage for the 12/5/20 levy was 96.78% and 89.9%. These are calculated as of June 30, 2021 for both installments.

Personal Prop. Taxes-Current & Delinquent



OVERVIEW:

Personal property taxes represent the County's second largest revenue source accounting for 15.2% of all FY21 estimated revenue. The County's total personal property tax rate is composed of separate rates levied for the General Fund, School Debt Service Fund, Consolidated EMS fund and District Fire Funds. The revenues shown below and in the graph include all personal property taxes except for those associated with public service corporations regardless of what purpose they were levied for.

HISTORICAL DATA:

Fiscal Year	Annual Target	Fourth Reporting Quarter	Remainder	Percent Collected
2017	8,733,531	8,733,531	-	100%
2018	8,618,341	8,618,341	-	100%
2019	10,025,623	10,025,623	-	100%
2020	9,197,935	9,197,935	-	100%
2021	9,358,387	10,593,659	(1,235,272)	113%

TAX RATES:

Taxing District	Tax Year				
	2016	2017	2018	2019	2020
Atlantic	3.72	3.72	3.72	3.72	3.72
Metompin	3.72	3.72	3.72	3.72	3.72
Lee	3.72	3.72	3.72	3.72	3.72
Pungoteague	3.72	3.72	3.72	3.72	3.72
Chincoteague	3.63	3.63	3.63	3.63	3.63

PERSONAL PROPERTY HISTORICAL LEVY HISTORY:

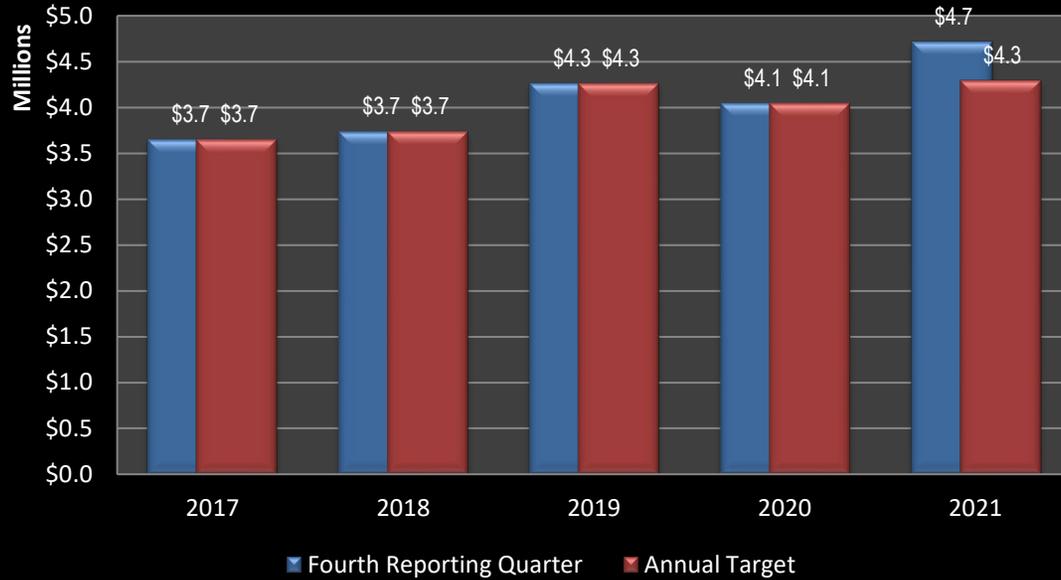
Tax Year	Original 6/5 & 12/5 Levy	Supplements	Total Levy	(decrease)
2017	9,294,636	814,649	9,795,266	4.7%
2018	9,711,591	653,126	10,109,285	3.2%
2019	10,014,451	251,896	10,364,717	2.5%
2020	10,218,764	250,340	10,469,105	1.0%
2021	10,865,043	-	10,865,043	3.8%

COMMENTS:

Current Year Budget Estimate: The County FY21 personal property tax budget assumed a CURRENT collection rate of 86% for the 12/7/20 levy and 78% for the 6/5/21 levy. Actual collection percentage for the 12/5/20 levy was 87.2% and 72.8% for the 6/7/2021 levy. This is calculated as of June 30, 2021.

Summary Financial Report (Major Revenue Section)- continued

Local Sales and Use Taxes



OVERVIEW:

The Commonwealth of Virginia's sales and use tax rate is 5.3% with 1% remitted back to the jurisdiction from where the tax was collected. A portion of the local sales tax that is remitted back must be disbursed to incorporated towns. The disbursement to the towns is based on school age population. The graph and historical amounts shown are net of these disbursements. Local sales and use taxes make up 7.6% of estimated revenue for FY21.

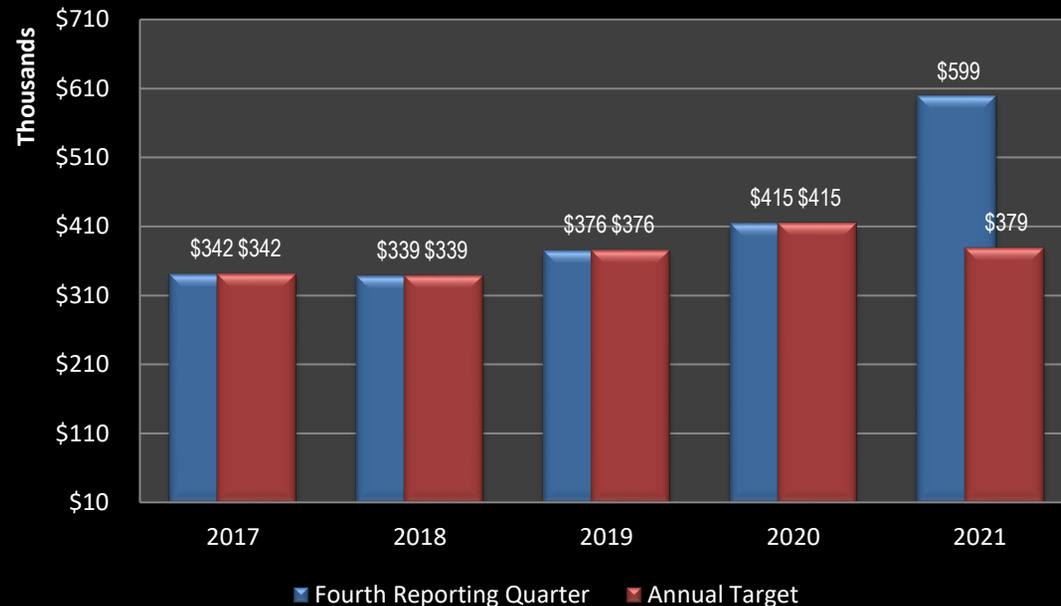
HISTORICAL DATA:

Fiscal Year	Annual Target	Fourth Reporting Quarter	Remainder	Percent Collected
2017	3,659,682	3,659,682	-	100%
2018	3,746,742	3,746,742	-	100%
2019	4,273,866	4,273,866	-	100%
2020	4,058,810	4,058,810	-	100%
2021	4,304,186	4,723,871	(419,685)	110%

COMMENTS:

Sales tax continued to outperform prior year.

Recordation Taxes



OVERVIEW:

The Code of Virginia §58.1-3800 authorizes the County to impose a tax on deeds contracts and other instruments in an amount equal to 1/3 of the amount of the state recordation tax. The current state recordation tax is 25 cents per \$100 of property value. In addition to the tax on deeds, a grantor tax is imposed at a rate of 50 cents per \$500 of value with 50% of this retained by the County. These taxes are collected by the Clerk of Circuit Court and distributed to the County on a monthly basis. Recordation taxes make up .6% of total estimated revenue for FY21.

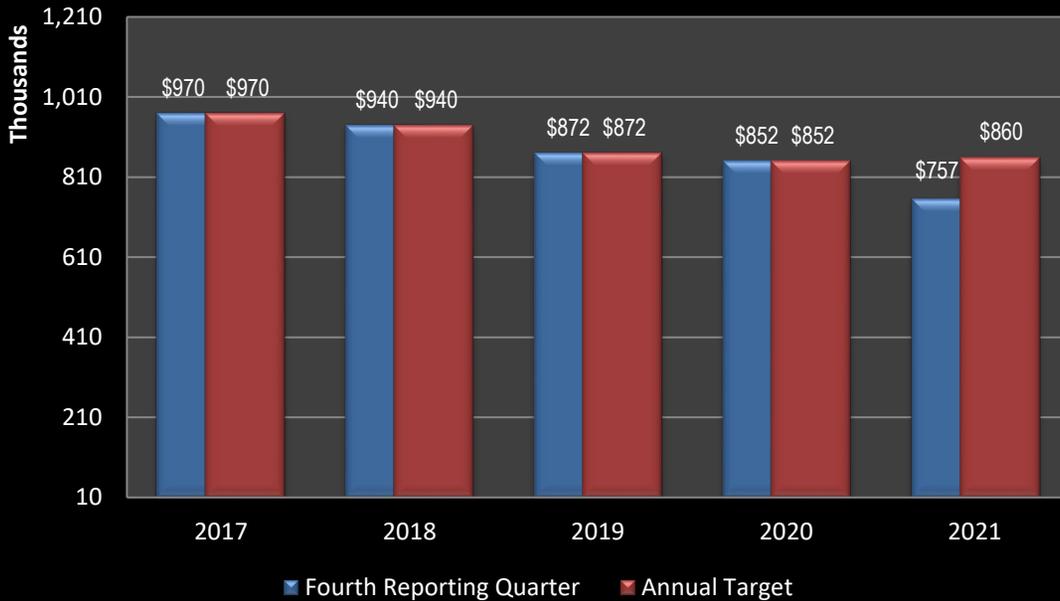
HISTORICAL DATA:

Fiscal Year	Annual Target	Fourth Reporting Quarter	Remainder	Percent Collected
2017	341,705	341,705	-	100%
2018	339,444	339,444	-	100%
2019	375,761	375,761	-	100%
2020	415,123	415,123	-	100%
2021	379,000	598,679	(219,679)	158%

COMMENTS:

Summary Financial Report (Major Revenue Section)- continued

Communication Tax



OVERVIEW:

The State imposes a communications sales and use tax on the charge for or sale of communication services at a rate of 5%. The State distributes a portion of these taxes back to localities based on their pro rata share of local communication taxes collected in FY06. The County uses approximately 37% of this revenue stream to support the operations of the Eastern Shore 911 Commission. Communication taxes make up 1.5% of total estimated revenue for FY21.

HISTORICAL DATA:

Fiscal Year	Annual Target	Fourth Reporting Quarter	Remainder	Percent Collected
2017	970,374	970,374	-	100%
2018	940,038	940,038	-	100%
2019	872,078	872,078	-	100%
2020	852,193	852,193	-	100%
2021	860,127	756,940	103,187	88%

COMMENTS:

Communications tax which funds in part the E911 Commission continues to decline year over year when comparing to same month. It ended FY 21 as noted in the chart at only 88% of budget.

Personal Prop. Tax Relief Act (PPTRA) Aid



OVERVIEW:

The General Assembly passed the Personal Property Tax Relief Act (PPTRA) in FY98 to gradually eliminate the personal property tax on automobiles by increasing state funds to localities. The amount of aid is based on the County's a pro rata share of a capped amount set by the State remaining at approximately \$3 million. This aid enables the County to reduce taxes on personal use vehicles valued between \$1000 and \$20,000 by 42% for calendar 19 and to eliminate taxes on personal use vehicles valued under \$1000. These rates can be expected to decrease as taxable values increase. PPTRA makes up 5.1% of revenue for FY21.

HISTORICAL DATA:

Fiscal Year	Target	Fourth Reporting Quarter	Remainder	Percent Collected
2017	3,055,209	3,055,209	-	100%
2018	3,055,209	3,055,209	-	100%
2019	3,055,209	3,055,209	-	100%
2020	3,055,209	3,055,209	-	100%
2021	3,055,209	3,055,209	-	100%

2017 2018 2019 2020 2021

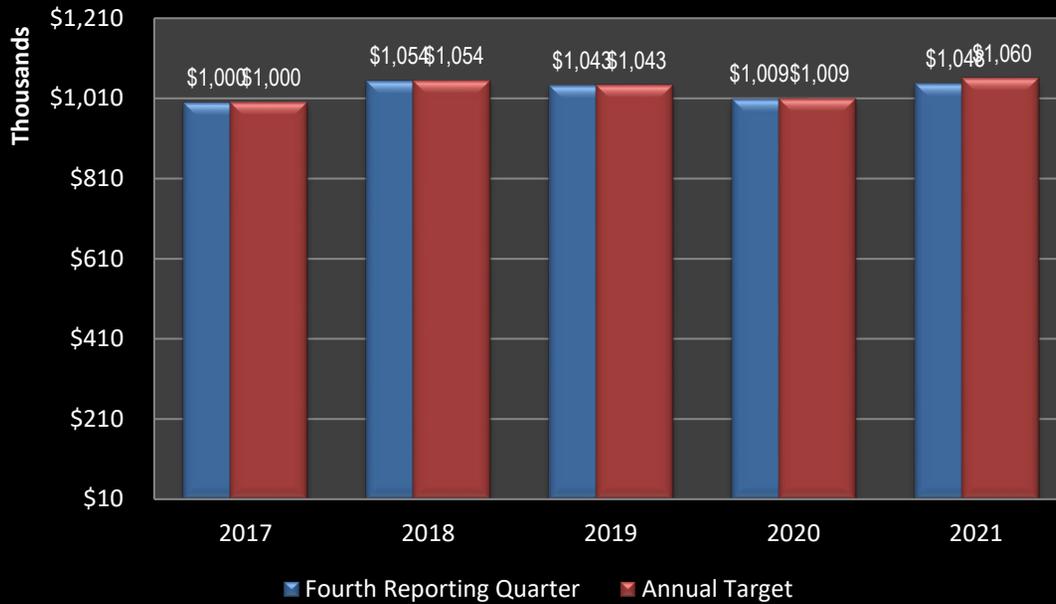
■ Fourth Reporting Quarter ■ Target

COMMENTS:

The County receives 5% of this aid in August, 75% in November, 15% in February and the remainder in May.

Summary Financial Report (Major Revenue Section)- continued

Consumer Utility Taxes



OVERVIEW:

Accomack levies a tax on the purchase of electricity delivered to consumers by service providers in accordance with Virginia Code §58.1-3814. The tax is based on kilowatts as opposed to the amount of the bill. The tax rate for residential customers is \$0.00321 while the tax rate for commercial customers is \$0.00342. This tax does not apply to customers located in towns that provide police or fire protection and water or sewer services, as they levy their own consumer utility taxes. Consumer Utility taxes make up 2% of all estimated revenue for FY21.

HISTORICAL DATA:

Fiscal Year	Annual Target	Fourth Reporting Quarter	Remainder	Percent Collected
2017	999,655	999,655	-	100%
2018	1,054,059	1,054,059	-	100%
2019	1,042,562	1,042,562	-	100%
2020	1,008,870	1,008,870	-	100%
2021	1,060,000	1,047,622	12,378	99%

COMMENTS:

Consumer Utility Taxes came in just under budget for FY 21.

Building Permits



OVERVIEW:

The Code of Virginia §15.2-2286 provides authority to levy fees for building code enforcement. The majority of building permit revenue is derived from fees on new construction and remodels/alterations. Fees are generally based on square feet however there are several flat fees which also apply. Building permits make up less than 1% of all estimated revenue for FY21.

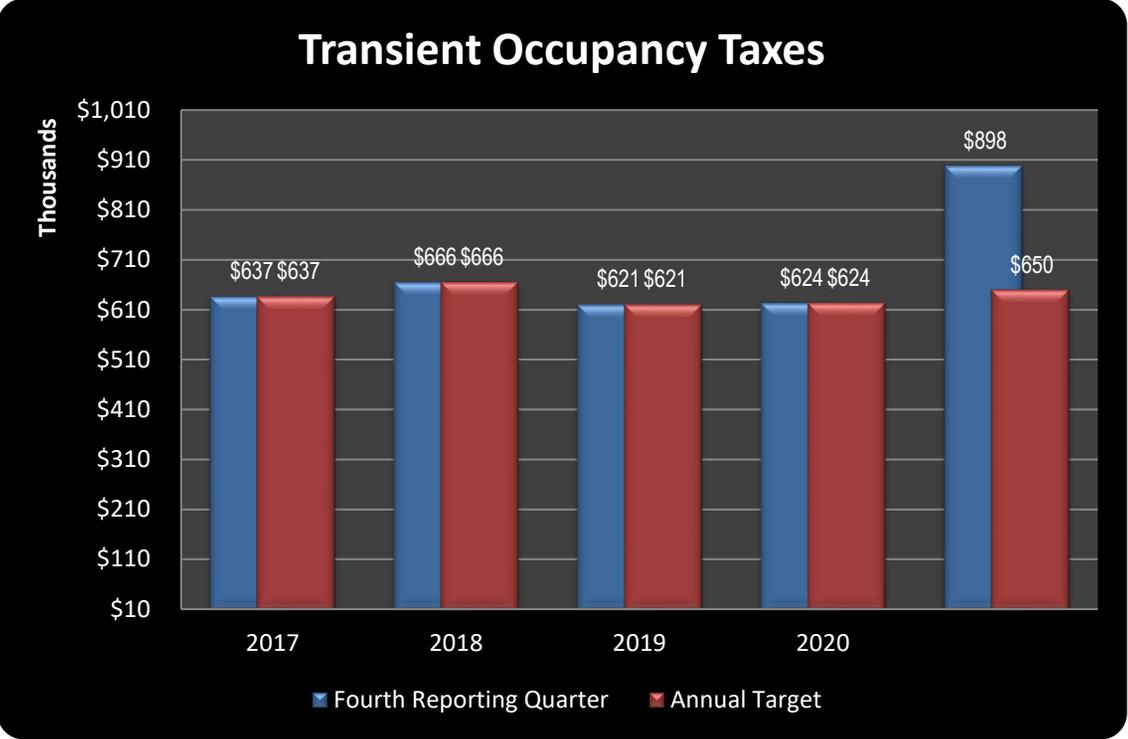
HISTORICAL DATA:

Fiscal Year	Annual Target	Fourth Reporting Quarter	Remainder	Percent Collected
2017	194,049	194,049	-	100%
2018	223,242	223,242	-	100%
2019	222,158	222,158	-	100%
2020	254,951	254,951	-	100%
2021	250,000	302,809	(52,809)	121%



COMMENTS:
Building permits continue to outperform same period last year.

Summary Financial Report (Major Revenue Section)- continued

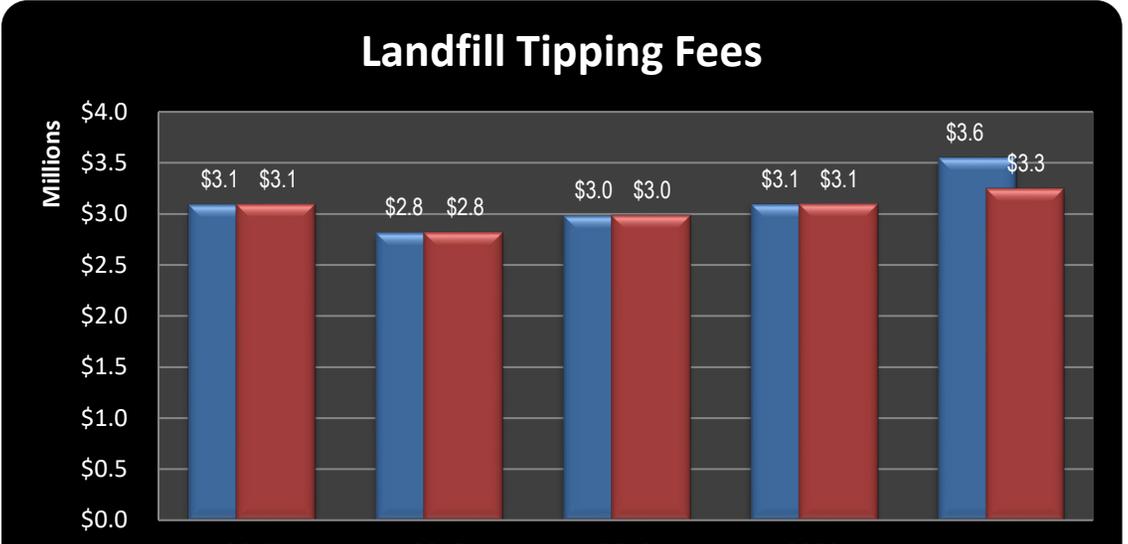


OVERVIEW:
Pursuant to the Code of Virginia § 58.1-3819, the County levies a 5% tax on the total amount paid for room rental by or for any transient to any hotel or travel campground. Generally, this tax does not apply within the limits of incorporated towns who have enacted a transient occupancy tax ordinance; however, there is one exception. A rate of 2% does apply within the limits of the Town of Chincoteague who also has enacted a transient tax ordinance. This exception is the result of an annexation agreement reached in 1989 between the County and Town. Transient occupancy taxes make up 1.1% of all estimated revenue for FY21.

HISTORICAL DATA:

Fiscal Year	Annual Target	Fourth Reporting Quarter	Remainder	Percent Collected
2017	636,578	636,578	-	100%
2018	665,569	665,569	-	100%
2019	620,765	620,765	-	100%
2020	623,988	623,988	-	100%
2021	650,000	898,193	(248,193)	138%

COMMENTS:
Transient Occupancy tax has outperformed budget, in part due to increase in cost of rentals along with post shut-down travel.



OVERVIEW:
The County's landfill enterprise fund is primarily funded from tipping fees. These charges are based on the number of tons of waste disposed and account for 5.4% of all estimated revenue for FY21.

HISTORICAL DATA:

Fiscal Year	Target	Fourth Reporting Quarter	Remainder	Percent Collected
2017	3,103,516	3,103,516	-	100%
2018	2,828,218	2,828,218	-	100%
2019	2,992,857	2,992,857	-	100%
2020	3,106,264	3,106,264	-	100%
2021	3,255,926	3,560,065	(304,139)	109%

2017

2018

2019

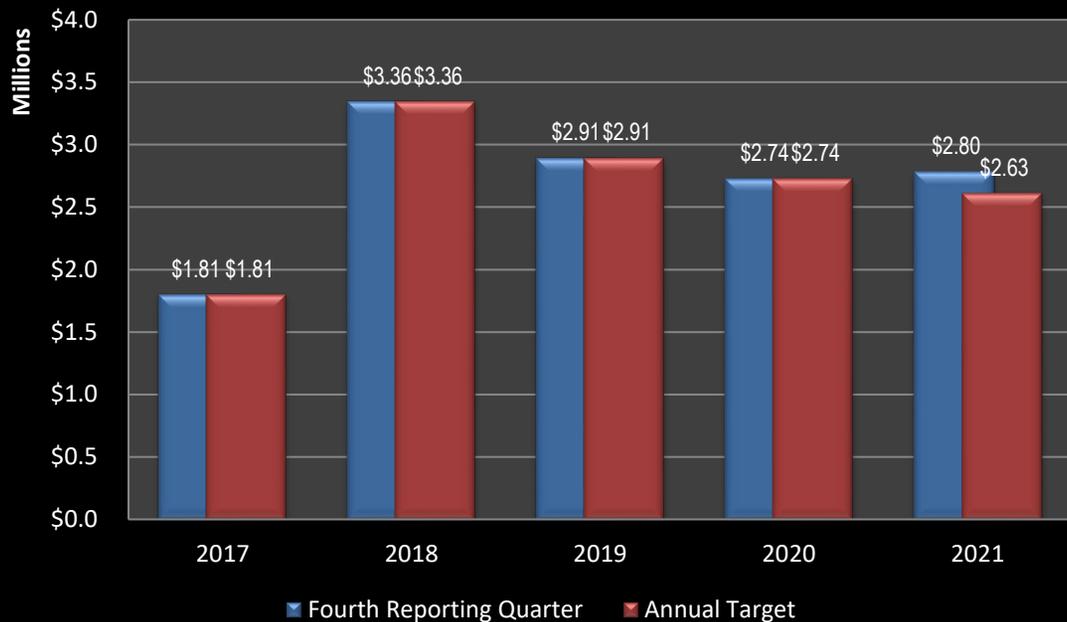
2020

■ Fourth Reporting Quarter ■ Target

COMMENTS:

There was no tipping fee rate change for the FY 21. See Tonnage slide in the presentation.

Public Service Corporation Real Estate Taxes



OVERVIEW:

Public Service Corporation (PSC) property taxes are accounted for separately from other property taxes due to their method of assessment. PSC taxable values are determined by the State Corporation Commission (SCC). The SCC's taxable real estate values are calculated by multiplying the market value of the property times the assessment ratio as determined by the State Department of Taxation. PSC real property tax rates are the same rate as the general real estate tax rate. PSC real estate taxes represent 4.6% of total estimated revenue for FY21.

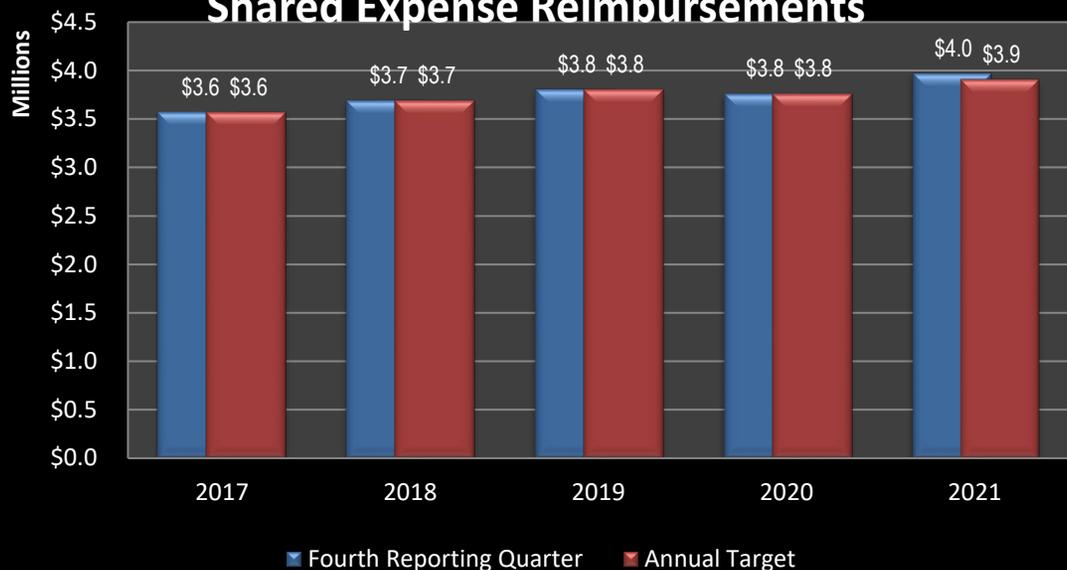
HISTORICAL DATA:

Fiscal Year	Annual Target	Fourth Reporting Quarter	Remainder	Percent Collected
2017	1,814,753	1,814,753	-	100%
2018	3,359,823	3,359,823	-	100%
2019	2,907,137	2,907,137	-	100%
2020	2,743,502	2,743,502	-	100%
2021	2,625,231	2,800,021	(174,790)	107%

COMMENTS:

Performed as expected.

Shared Expense Reimbursements



OVERVIEW:

Shared expense revenues are those received from the Commonwealth for their share of expenditures for activities considered to be a state/local responsibility. These activities are primarily those of constitutional offices including operation of the County jail such as jail per diems. Shared expense reimbursements make up 6.5% of all revenue for FY21.

HISTORICAL DATA:

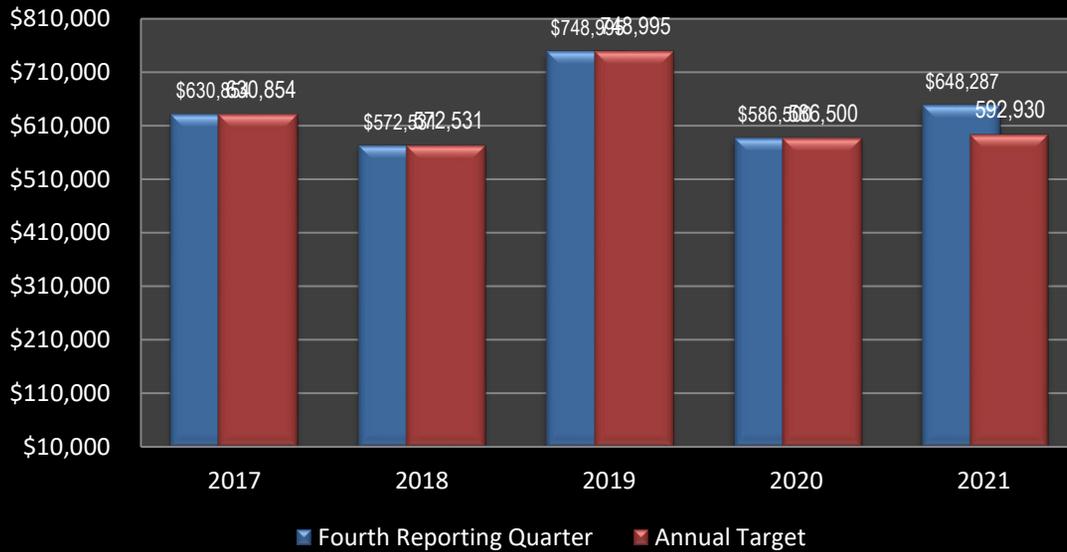
Fiscal Year	Annual Target	Fourth Reporting Quarter	Remainder	Percent Collected
2017	3,582,747	3,582,747	-	100%
2018	3,701,739	3,701,739	-	100%
2019	3,816,685	3,816,685	-	100%
2020	3,771,264	3,771,264	-	100%
2021	3,918,747	3,982,327	(63,580)	102%

COMMENTS:

None

Summary Financial Report (Major Revenue Section)- continued

Vehicle License Fees



OVERVIEW:

The fee is levied on all motor vehicles garaged outside of incorporated towns. The vehicle license fee is added to the personal property tax bill and is subject to the collection methods as the personal property tax. The current vehicle fee is \$27.00/\$25.00 for motorcycles. Vehicle license fees make up 1.0% of all estimated revenue for FY21.

HISTORICAL DATA:

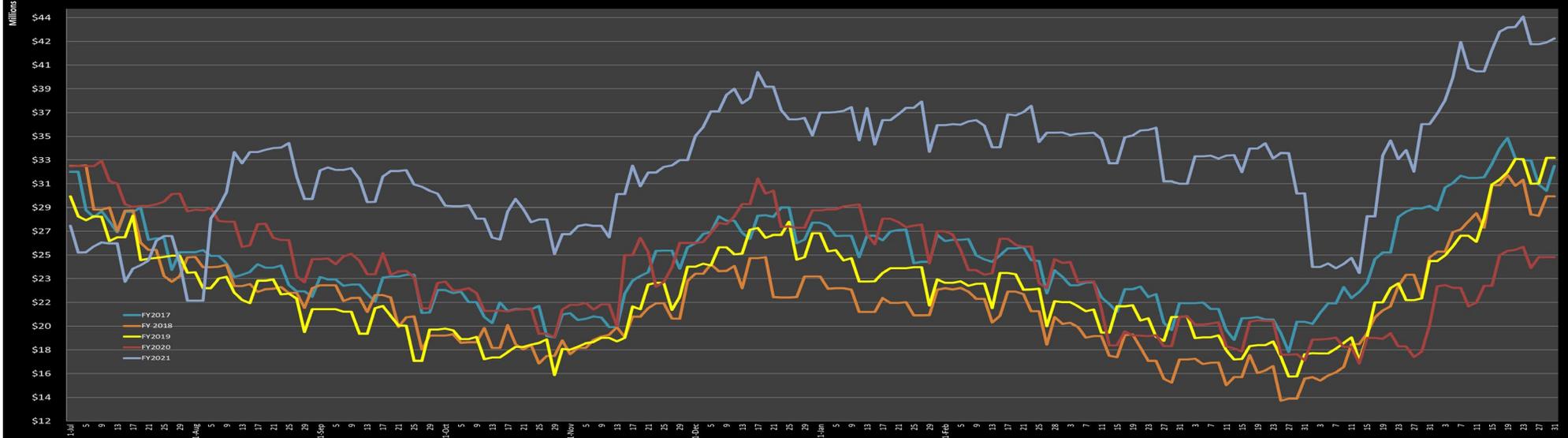
Fiscal Year	Annual Target	Fourth Reporting Quarter	Remainder	Percent Collected
2017	630,854	630,854	-	100%
2018	572,531	572,531	-	100%
2019	748,995	748,995	-	100%
2020	586,500	586,500	-	100%
2021	592,930	648,287	(55,357)	109%

COMMENTS:

Fourth quarter license fee collections are upticked with the standard due date of June as compared to prior year.

Summary Financial Report (Expenditure Section)

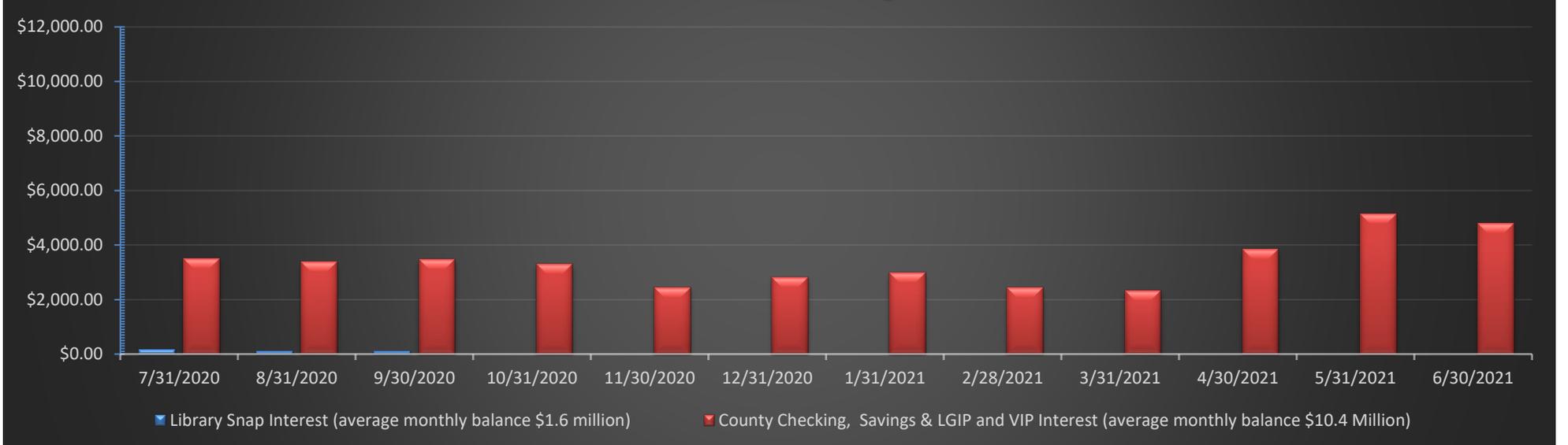
Unrestricted Cash and Cash Equivalents By Day



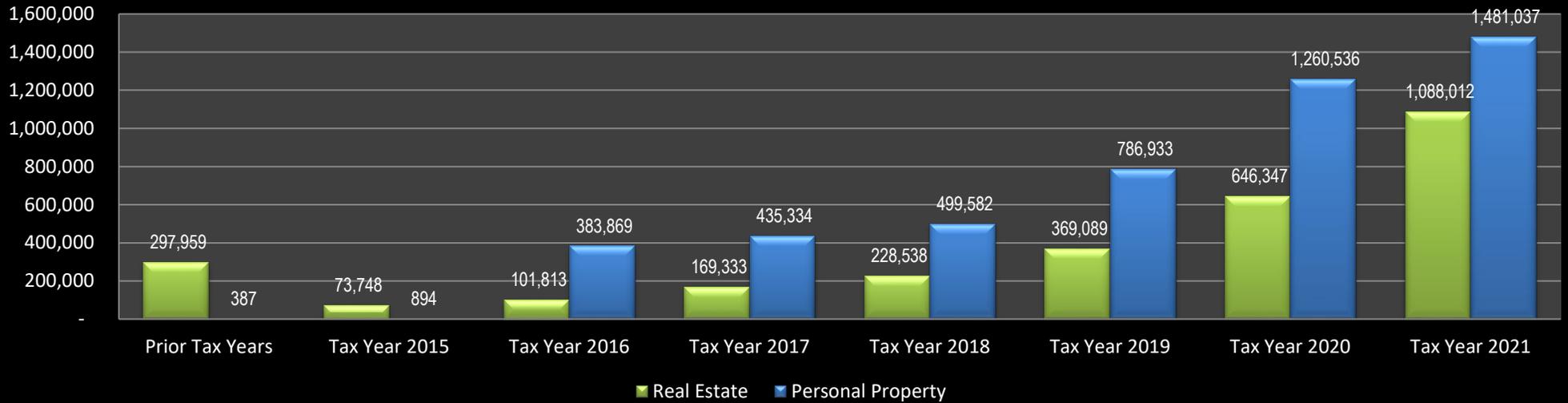
COMMENTS:

The chart above includes only cash and cash equivalents residing in the County's main operating and investment account. Note the above chart excludes cash reserved for landfill closure and post closure costs and other restricted funds but does include cash and cash equivalents held by the Accomack County School Board.

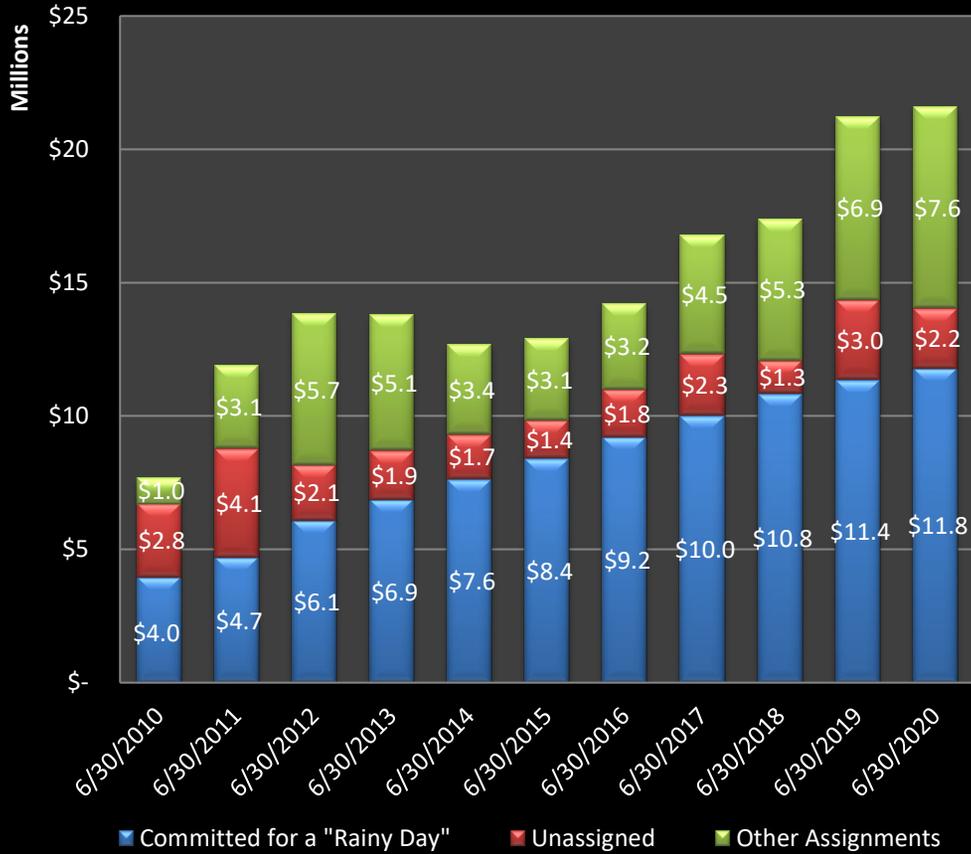
Interest Earnings



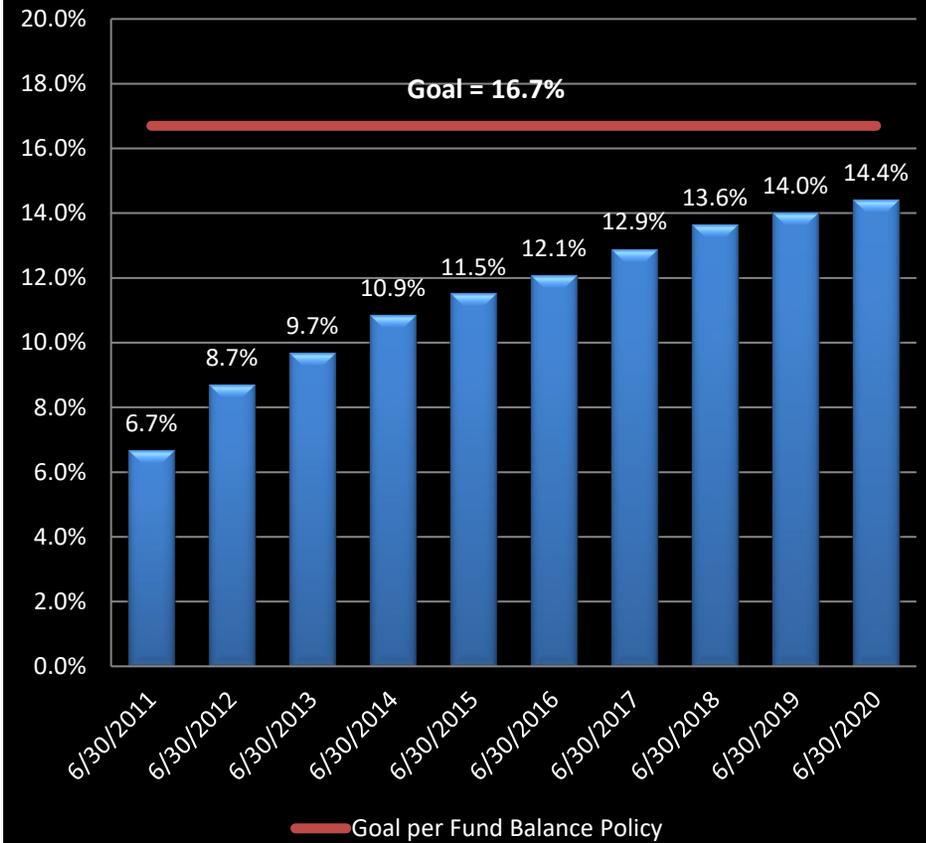
Delinquent Property Taxes by Tax Year As of 6/30/2021



Unrestricted General Fund Balance



Fund Balance Committed for a "Rainy Day" as a % of General Fund & School Funds Revenue



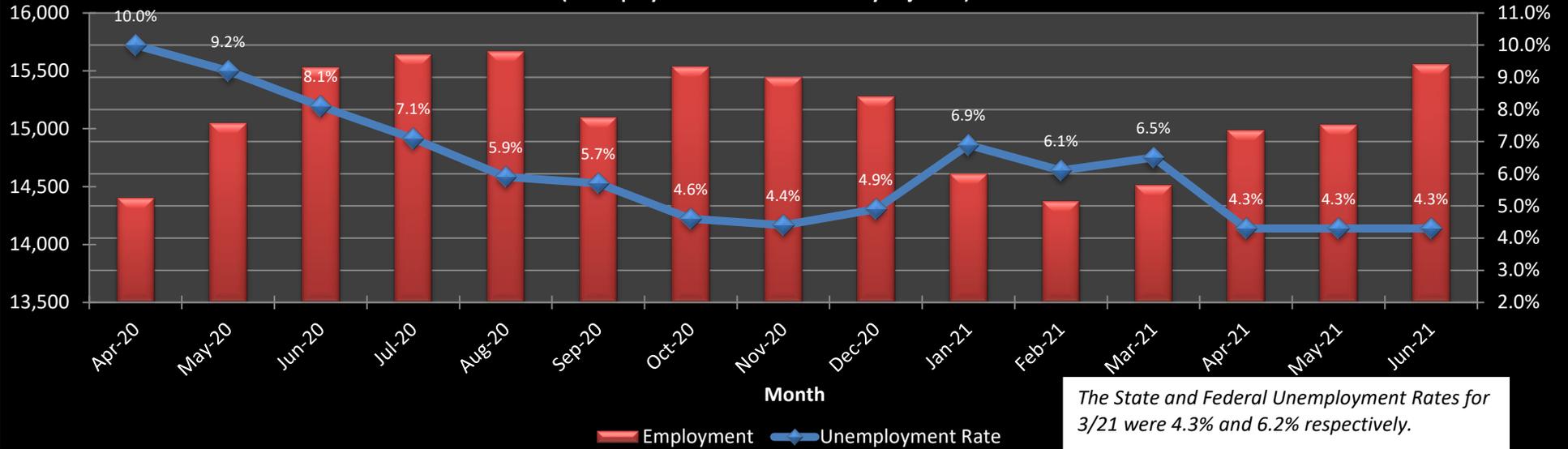
COMMENTS:

Unassigned Fund Balance (aka surplus): The County's unassigned fund balance was approximately \$1.3 million as of June 30, 2018 and grew in fiscal year 2019 to just at \$3 million and with the conclusion of FY 20 stands at \$ 2.4 million.

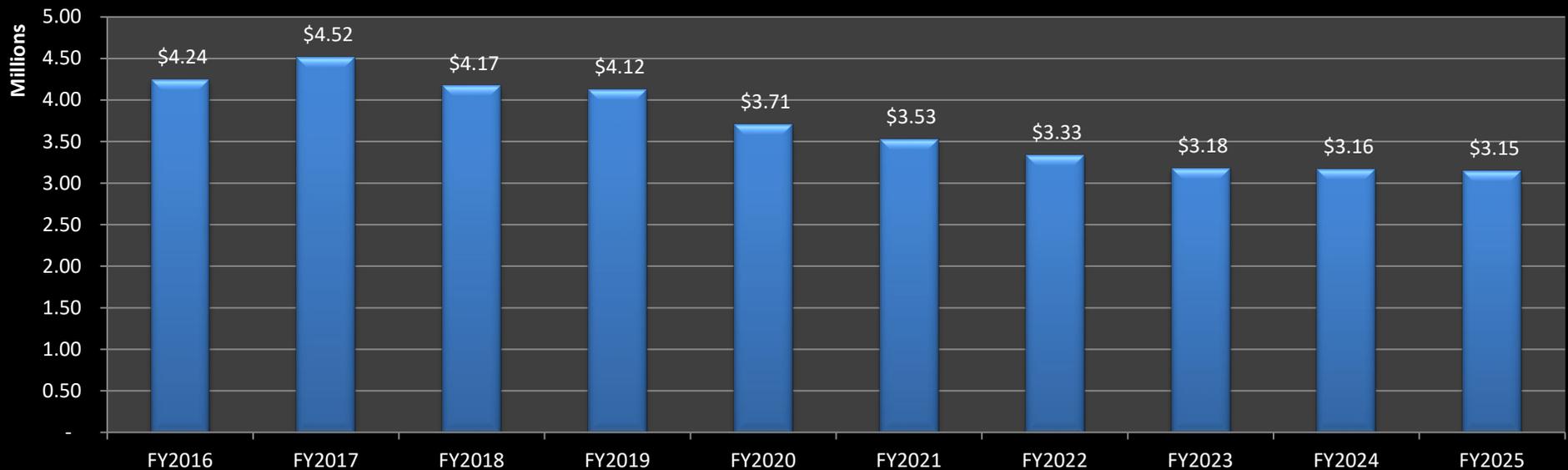
"Rainy Day"/Stabilization Fund Balance: Fund Balance committed for a "Rainy Day/Stabilization" is equal to \$11.8 million or approximately 14.4% of general fund revenue as of 6/30/2020. The long-term plan is to increase it to 16.7% of revenue by 2024. The FY 20 addition to the stabilization fund was \$ 447,231 and fiscal year 2021 is to budgeted to be \$ 500,000. This will be updated upon completion of the FY 21 estimate of unassigned fund balance.

Accomack County Number **Employed** & Unemployment Rate

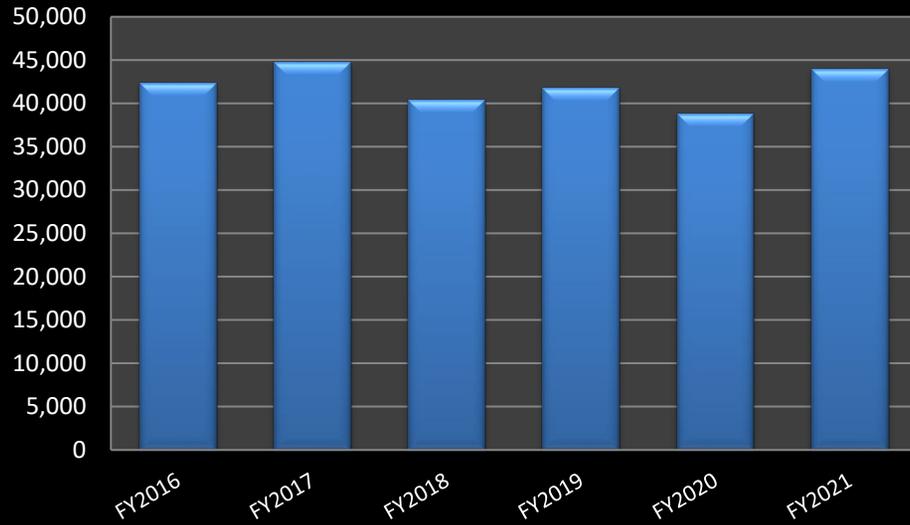
(Unemployment rate not seasonally adjusted)



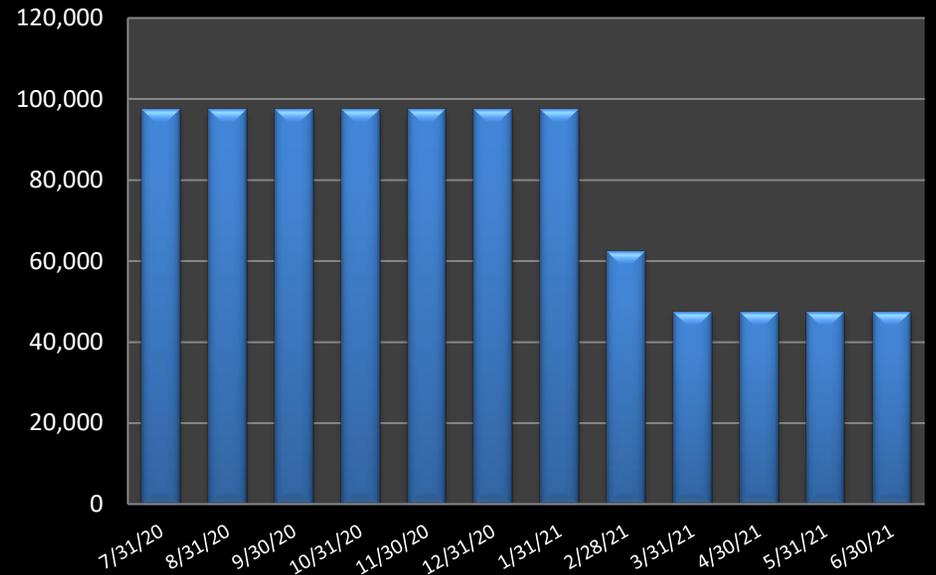
Total County Debt Service By Fiscal Year



Landfill Billable Tons of Waste Received Through 4th Qtr By Fiscal Year



Budget Contingency Balance by Month



Summary Financial Report (Expenditure Section)

Expenditure Report for the period April 1, 2021 - June 30, 2021 (run date 9/8/21)

ACCOUNT #	FUND TYPE	DESCRIPTION	CURRENT BUDGET AMOUNT	BUDGET AMENDMENTS IN PROCESS	REVISED BUDGET	YTD ACTUAL	ENCUMBERANCES	REMAINING BALANCE	% OF BUDGET USED
101.1101	GENERAL FUND	BOARD OF SUPERVISORS	138,865	-	138,865	103,248.82	-	35,616	74%
101.1201	GENERAL FUND	COUNTY ADMINISTRATOR	399,045	-	399,045	310,992.89	-	88,052	78%
101.1204	GENERAL FUND	LEGAL SERVICES	231,741	-	231,741	176,459.46	-	55,282	76%
101.1206	GENERAL FUND	HUMAN RESOURCES	253,003	-	253,003	241,003.25	-	12,000	95%
101.1209	GENERAL FUND	COMMISSIONER OF REVENUE	310,629	-	310,629	298,328.03	-	12,301	96%
101.1210	GENERAL FUND	COUNTY ASSESSOR	644,536	-	644,536	609,520.17	-	35,016	95%
101.1213	GENERAL FUND	TREASURER	573,973	-	573,973	508,562.28	-	65,411	89%
101.1215	GENERAL FUND	FINANCE	669,132	-	669,132	576,693.96	-	92,438	86%
101.1216	GENERAL FUND	IT & MANAGEMENT SERVICES	1,067,939	-	1,067,939	1,048,455.14	-	19,484	98%
101.1219	GENERAL FUND	RISK MANAGEMENT	325,397	-	325,397	287,474.53	-	37,922	88%
101.1301	GENERAL FUND	ELECTORAL BOARD	110,742	-	110,742	51,759.29	-	58,983	47%
101.1302	GENERAL FUND	REGISTRAR	195,309	-	195,309	174,208.63	-	21,100	89%
101.2101	GENERAL FUND	CIRCUIT COURT	89,580	-	89,580	83,923.33	-	5,657	94%
101.2102	GENERAL FUND	GENERAL DISTRICT COURT	11,471	-	11,471	13,460.73	-	(1,990)	117%
101.2103	GENERAL FUND	CHIEF MAGISTRATE	16,938	-	16,938	6,255.29	-	10,683	37%
101.2104	GENERAL FUND	JUVENILE & DOMESTIC REL CT	13,650	-	13,650	7,997.97	-	5,652	59%
101.2106	GENERAL FUND	CLERK OF THE CIRCUIT COURT	512,091	-	512,091	501,282.34	-	10,809	98%
101.2107	GENERAL FUND	SHERIFF - COURT SERVICES	588,999	-	588,999	334,077.20	-	254,922	57%
101.2110	GENERAL FUND	COMMISSIONER OF ACCOUNTS	214	-	214	.00	-	214	0%
101.2201	GENERAL FUND	COMMONWEALTH'S ATTORNEY	446,093	-	446,093	428,263.54	-	17,829	96%
101.2203	GENERAL FUND	VICTIM/WITNESS ASSISTANCE	110,125	-	110,125	89,579.23	-	20,546	81%
101.3102	GENERAL FUND	SHERIFF - LAW ENFORCEMENT	2,758,587	-	2,758,587	2,612,118.22	-	146,468	95%
101.3202	GENERAL FUND	VOLUNTEER FIRE & RESCUE	305,610	-	305,610	250,741.83	-	54,868	82%
101.3206	GENERAL FUND	EMERGENCY MANAGEMENT	-	-	0	842.50	-		
101.3301	GENERAL FUND	SHERIFF - CORRECTION & DENTN	2,580,208	-	2,580,208	2,214,582.53	-	365,625	86%
101.3303	GENERAL FUND	JUVENILE PROBATION OFFICE	181,795	-	181,795	177,979.78	-	3,815	98%
101.3305	GENERAL FUND	COMMUNITY CORRECTION PROGRAI	202,916	-	202,916	147,155.86	-	55,760	73%
101.3410	GENERAL FUND	BUILDING INSPECTIONS	539,056	-	539,056	437,078.98	-	101,977	81%
101.3450	GENERAL FUND	ORDINANCE ENFORCEMENT	81,115	-	81,115	58,648.95	-	22,466	72%
101.3501	GENERAL FUND	ANIMAL CONTROL	133,090	-	133,090	101,484.82	-	31,605	76%
101.3502	GENERAL FUND	REG. ANIMAL CONTROL FACILITY	108,734	-	108,734	71,561.99	-	37,172	66%
101.3505	GENERAL FUND	EMERGENCY MANAGEMENT	133,466	-	133,466	74,252.42	-	59,214	56%
101.3530	GENERAL FUND	MEDICAL EXAMINER	5,000	-	5,000	1,490.00	-	3,510	30%
101.4102	GENERAL FUND	DITCH MAINTENANCE	662,460	-	662,460	212,641.74	-	449,818	32%

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101.9301	GENERAL FUND	TRANSFERS TO SCHOOL DIVISION	22,078,360	-	22,078,360	11,359,062	-	10,719,298	51%
101.9301	GENERAL FUND	TRANSFERS TO ALL OTHER FUNDS	6,911,127	-	6,911,127	2,289,055	-	4,622,072	33%
103	SPECIAL REVENUE	SOCIAL SERVICES OPERATING	4,433,336	-	4,433,336	3,973,958.18	-	459,378	90%
202	SPECIAL REVENUE	COMPREHENSIVE SERVICES ACT	1,007,016	-	1,007,016	655,650.53	674,553	(323,188)	132%
203	SPECIAL REVENUE	LAW LIBRARY FUND	69,109	-	69,109	3,288.53	-	65,820	5%
206	SPECIAL REVENUE	STORMWATER ORDINANCE FUND	183,537	-	183,537	122,990.83	-	60,546	67%
214	SPECIAL REVENUE	CONSOLIDATED EMS	4,338,884	-	4,342,757	4,153,740.74	-	189,016	96%
218	SPECIAL REVENUE	CONSOLIDATED FIRE FUND	2,467,581	-	2,467,581	2,085,505.48	-	382,076	85%
225	SPECIAL REVENUE	GBKVILLE - C COVE MOSQ CNTRL	71,100	-	71,100	24,449.74	-	46,650	34%
274	SPECIAL REVENUE	COURTHOUSE SECURITY FUND	85,576	-	85,576	33,311.35	-	52,265	39%
275	SPECIAL REVENUE	DRUG SEIZURES FUND	22,579	-	22,579	242.00	-	22,337	1%
293	SPECIAL REVENUE	FIRE PROGRAMS FUND	198,145	-	198,145	94,817.03	-	103,328	48%
294	SPECIAL REVENUE	HAZARDOUS MATERIALS RESPONSE	81,674	-	81,674	14,801.39	-	66,873	18%
295	SPECIAL REVENUE	E-911 SYSTEMS	856,246	-	856,246	703,728.57	-	152,517	82%
299	SPECIAL REVENUE	COUNTY GRANTS FUND	4,034,282	-	4,034,282	3,823,528.06	-	210,754	95%
305	CAPITAL PROJECT F	COUNTY CAPITAL PROJECTS	2,363,285	-	2,363,285	611,136.20	-	1,752,149	26%
311	SPECIAL REVENUE	REHABILITATIVE PROJECTS	924,104	-	924,104	388,107.22	-	535,997	42%
315	CAPITAL PROJECT F	CAPITAL PROJECTS - PROFFERS	-	-	7,270	-	-	7,270	0%
330	CAPITAL PROJECT F	HAZARD MIT GRANTS	1,510,062	-	1,510,062	662.26	-	1,509,400	0%
338	CAPITAL PROJECT F	LIBRARY CONSTRUCTION FUND	3,589,637	-	3,589,637	1,841,705.48	1,163,753	584,179	84%
350	CAPITAL PROJECT F	QUINBY BOAT HARBOR IMPROV.	519,717	-	519,717	122,292.69	-	397,424	24%
351	CAPITAL PROJECT F	GREENBACKVILLE HARBOR IMPROV	21,367	-	-	-	-	-	100%
401	DEBT SERVICE FUNI	DEBT SERVICE FUND	2,954,313	-	2,954,313	2,953,721.40	-	592	100%
601	ENTERPRISE FUND	PARKS & RECREATION ENTERPRIS	35,000	-	35,000	9,110.08	-	25,890	26%
602	ENTERPRISE FUND	AIRPORT ENTERPRISE FUND	1,832,237	-	1,832,237	1,431,123.73	-	401,113	78%
604	ENTERPRISE FUND	E.D.A. ENTERPRISE FUND	7,500	-	7,500	26,779.89	-	(19,280)	357%
605	ENTERPRISE FUND	LANDFILL ENTERPRISE FUND	6,076,149	-	6,076,149	2,841,671.95	102,813	3,131,664	48%
606	ENTERPRISE FUND	WATER&SEWER ENTERPRISE FUND	583,422	-	583,422	405,532.55	.	177,889	70%
Total			\$ 90,022,002	\$ -	\$ 90,011,778	\$ 59,864,019	\$ 1,941,119	\$ 28,207,483	67%

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101.4203	GENERAL FUND	LITTER CONTROL	321,617	-	321,617	281,740.30	-	39,877	88%
101.4206	GENERAL FUND	SOLID WASTE	2,450,844	-	2,450,844	2,635,321.35	-	(184,478)	108%
101.4302	GENERAL FUND	BUILDING & GROUNDS	1,684,750	-	1,684,750	1,331,345.27	-	353,405	79%
101.5101	GENERAL FUND	HEALTH DEPARTMENT	722,341	-	722,341	722,341.00	-	-	100%
101.5205	GENERAL FUND	COMMUNITY SERVICES BOARD	200,036	-	200,036	200,036.00	-	-	100%
101.5306	GENERAL FUND	PROPERTY TAX RELIEF	144,525	-	144,525	60,162.65	-	84,362	42%
101.7109	GENERAL FUND	PARKS & RECREATION	258,568	-	258,568	197,747.30	-	60,821	76%
101.7110	GENERAL FUND	FEDERAL SUMMER FOOD PROGRAM	400	-	400	12,378.68	-	(11,979)	3095%
101.7205	GENERAL FUND	TRANSLATOR TV/COMM TOWERS	120,457	-	120,457	68,962.71	-	51,494	57%
101.7302	GENERAL FUND	PUBLIC LIBRARY	444,844	-	444,844	444,844.00	-	-	100%
101.8101	GENERAL FUND	PLANNING DISTRICT COMM. #22	75,703	-	75,703	75,703.00	-	-	100%
101.8103	GENERAL FUND	HOUSING REDEVELOPMENT CORP	9,215	-	9,215	9,215.00	-	-	100%
101.8105	GENERAL FUND	ENTERPRISE ZONE INCENTIVES	25,000	-	25,000	1,983.07	-	23,017	8%
101.8106	GENERAL FUND	EROSION & SEDIMENT CONTROL	115,624	-	115,624	184,594.77	-	(68,971)	160%
101.8107	GENERAL FUND	PLANNING & COMM DEVELOPMENT	513,879	-	513,879	419,608.97	-	94,270	82%
101.8108	GENERAL FUND	A-N TRANS DISTRICT COMM.	6,704	-	6,704	6,704.00	-	-	100%
101.8109	GENERAL FUND	TOURISM COMMISSION	129,438	-	129,438	129,438.00	-	-	100%
101.8110	GENERAL FUND	ESAAA/CAA	23,430	-	23,430	23,430	-	-	100%
101.8110	GENERAL FUND	COMMUNITY COLLEGE	41,028	-	41,028	30,771	-	10,257	75%
101.8110	GENERAL FUND	S.P.C.A.	6,326	-	6,326	6,472	-	(146)	102%
101.8110	GENERAL FUND	E.S. R.C.&D. COUNCIL	9,999	-	9,999	9,949	-	50	99%
101.8110	GENERAL FUND	E.S. SOIL & WATER CONSERVATI	21,154	-	21,154	21,154	-	-	100%
101.8110	GENERAL FUND	STAR TRANSIT	225,680	-	225,680	225,680	-	-	100%
101.8110	GENERAL FUND	ES OF VA GROUNDWATER COMM	30,021	-	30,021	30,021	-	-	100%
101.8110	GENERAL FUND	E.S. SMALL BUSINESS DEV CNTR	4,607	-	4,607	4,607	-	-	100%
101.8110	GENERAL FUND	ES COALITION AGNST DOM VIOLE	20,000	-	20,000	20,000	-	-	100%
101.8110	GENERAL FUND	CHINCOTEAGUE INLEY STUDY	150,000	-	150,000	-	-	150,000	0%
101.8110	GENERAL FUND	CHINCOTEAGUE CHAMBER OF COMM	20,000	-	20,000	20,000	-	-	100%
101.8114	GENERAL FUND	WALLOPS RESEARCH PARK (OPER)	91,566	-	91,566	22,784	-	68,782	25%
101.8110	GENERAL FUND	ES of VA Broadband Authority	-	-	0	100,312	-	(100,312)	100%
101.8204	GENERAL FUND	JOHNSON/GYP MOTH/AG PRG COMM	12,858	-	12,858	-	-	12,858	0%
101.8305	GENERAL FUND	COOPERATIVE EXTENSION PROG.	116,165	-	116,165	92,431	-	23,734	80%
101.9103	GENERAL FUND	CONTINGENCIES	76,186	-	76,186	-	-	76,186	0%
101.9104	GENERAL FUND	DEBT SERVICE	292,184	-	292,184	292,182.59	-	1	100%