

**COUNTY OF ACCOMACK, VA
FISCAL YEAR 2026
ADOPTED ANNUAL FISCAL PLAN**



*Adopted by the Accomack County
Board of Supervisors*

April 14, 2025



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County of Accomack, Virginia Fiscal Year 2026 Annual Fiscal Plan

TABLE OF CONTENTS

	<u>Page</u>
Introductory Section:	
Distinguished Budget Presentation Award.....	3
Principal Officers.....	4
Location Map.....	5
Organizational Chart.....	6
Strategic Plan Goals and Action Items.....	7
Transmittal Section:	
Budget Overview from County Administrator:	
Introduction.....	13
Budget Summary.....	13
General Fund Revenue.....	17
General Fund Expenditures.....	17
Long-Term Challenges and Opportunities	19
Understanding the Budget Section:	
How to use the County's Annual Fiscal Plan.....	23
Fund Accounting and Fund Structure	23
Basis of Accounting and Budgeting.....	28
Amending the Budget.....	28
Overview of the Budget and CIP process.....	28
Budget Calendar Section:	
Budget Calendar.....	33
Organization Plans and Policies Section:	
Fiscal Policies.....	45
Significant Budget Assumptions Section:	
Revenues.....	53
Operating Expenditures.....	59
Capital and One-time Operating Expenditures.....	65
Debt/Debt Service.....	66
Reserves & Contingencies.....	67

County of Accomack, Virginia

Fiscal Year 2026 Annual Fiscal Plan

TABLE OF CONTENTS

	<u>Page</u>
Financial Summaries Section:	
Budget Summary by Fund.....	70
Where the Money Comes From.....	72
Where the Money Goes.....	72
Adopted Uses of Local Tax Dollars.....	73
Major Revenue Analysis.....	74
Revenue & Other Sources Summary.....	78
Expenditures & Other Uses Summary.....	86
Fund Balance Analysis.....	92
Analysis of Significant Changes in Anticipated Fund Balances.....	93
Schedule of Approved Full-Time Equivalents (FTE).	94
Explanation of Changes in Authorized Full Time Equivalents.....	98
 Property Tax Rates Section:	
Property Tax Rates Last Ten Fiscal Years.....	101
Tax Rate Comparisons to Similar Counties:	
Real Estate and Personal Use Car Taxes.....	102
Machinery and Tools Taxes.....	103
Tangible Personal Property Taxes.....	103
Motor Vehicle License Taxes.....	104
BPOL and Merchants Capital Taxes.....	105
 Departmental Budget Summaries & Performance Snapshots Section:	
General Fund:	
<i>General Government Administration Function:</i>	
Board of Supervisors.....	111
County Administrator.....	113
Legal Services.....	115
Human Resources.....	117
Commissioner of Revenue.....	121
County Assessor.....	123
Treasurer.....	131

County of Accomack, Virginia

Fiscal Year 2026 Annual Fiscal Plan

TABLE OF CONTENTS

	<u>Page</u>
Departmental Budget Summaries & Performance	
Snapshots Section:	
General Fund (continued):	
<i>General Government Admin. Function (continued):</i>	
Finance.....	134
Information Technology	139
Risk Management.....	147
Electoral Board.....	151
Registrar.....	153
 <i>Judicial Administration Function:</i>	
Circuit Court.....	157
General District Court.....	159
Chief Magistrate.....	161
Juvenile & Domestic Relations Court.....	165
Clerk of Circuit Court.....	167
Sheriff - Court Services.....	170
Commissioner of Accounts.....	174
Commonwealth’s Attorney.....	176
Victim and Witness Assistance.....	178
 <i>Public Safety Function:</i>	
Sheriff – Law Enforcement.....	182
Volunteer Fire & Rescue.....	186
Sheriff – Corrections.....	188
Juvenile Probation.....	192
Community Corrections.....	194
Building & Zoning.....	199
Ordinance Enforcement.....	203
Animal Control.....	205
Regional Animal Control Facility.....	208
Emergency Management.....	211
E.S. Coalition Against Dom. Violence Op. Subsidy	215
S.P.C.A. Operating Subsidy.....	221
Town of Chincoteague.....	223

County of Accomack, Virginia

Fiscal Year 2026 Annual Fiscal Plan

TABLE OF CONTENTS

	<u>Page</u>
Departmental Budget Summaries & Performance	
Snapshots Section:	
General Fund (continued):	
<i>Public Works Function:</i>	
Ditch Maintenance.....	224
Litter Control.....	227
Solid Waste	229
Building and Grounds.....	232
<i>Health and Welfare Function:</i>	
Health Department Operating Subsidy.....	236
School Based Dental Program.....	241
E.S. Community Services Board Op. Subsidy.....	245
E.S. Area Agency on Aging Operating Subsidy.....	249
Tax Relief for Seniors, Disabled and Disabled Veterans.....	253
<i>Education:</i>	
E.S. Community College Operating Subsidy.....	255
Accomack County School Board Operating Subsidy.....	259
<i>Parks, Recreation and Cultural:</i>	
Parks and Recreation.....	260
Translator Television & Communication Towers...	263
Building and Grounds (Docks & Ramps).....	267
Eastern Shore Public Library Operating Subsidy...	269
<i>Community Development:</i>	
A-N Planning District Commission Op. Subsidy...	273
E.S. of VA Housing Alliance Operating Subsidy...	277
Erosion and Sediment Control.....	281
Planning & Economic Development.....	284
A-N Transportation District Commission Operating Subsidy.....	289
E.S. Tourism Commission Operating Subsidy.....	292

County of Accomack, Virginia

Fiscal Year 2026 Annual Fiscal Plan

TABLE OF CONTENTS

	<u>Page</u>
Departmental Budget Summaries & Performance	
Snapshots Section:	
General Fund (continued):	
<i>Community Development (continued):</i>	
E.S. Soil and Water Conservation District Operating Subsidy.....	296
Star Transit Operating Subsidy.....	301
E.S. Groundwater Committee Operating Subsidy.....	304
E.S. Small Business Develop. Center Operating Subsidy.....	308
Chincoteague Chamber of Commerce Operating Subsidy.....	310
E.S. of VA Housing Mission.....	315
Wallops Research Park.....	317
Johnsongrass & Gypsy Moth Control.....	320
Cooperative Extension Service.....	323
Economic Development Authority Operating Subsidy.	329
 <i>Nondepartmental:</i>	
Contingencies.....	330
 <i>Other Uses:</i>	
Transfers to the Virginia Public Assistance Special Revenue Fund	331
Transfers to the Comprehensive Youth Services Special Revenue Fund.....	332
Transfers to Court Security Fund.....	333
Transfers to Emergency 911 Special Revenue Fund.....	334
Transfers to County Capital Projects Fund.....	335
Transfers to the Accomack County Airport.....	336
Transfers to the Water/Sewer Fund.....	337
Transfers to the Stormwater Ordinance Fund.....	338
Transfers to Fire Programs Special Revenue Fund.....	339

County of Accomack, Virginia

Fiscal Year 2026 Annual Fiscal Plan

TABLE OF CONTENTS

	<u>Page</u>
Departmental Budget Summaries & Performance	
Snapshots Section:	
Special Revenue Funds:	
Social Services.....	343
Comprehensive Services Act.....	348
Law Library Special Revenue Fund.....	350
Stormwater Ordinance Special Revenue Fund.....	351
Consolidated Emergency Medical Services Fund.....	353
Consolidated Fire and Rescue Fund.....	357
Greenbackville/Captain's Cove Mosquito Control Fund.	358
Courthouse Security Fund.....	359
Drug Seizures Fund.....	361
Fire Programs Fund.....	362
Hazardous Materials Team Fund.....	365
E911 Fund.....	368
 Capital Projects Funds:	
County Capital Projects Fund:	
Summary of Projects Requested and Adopted.....	375
General Government Administration Projects.....	377
Judicial Administration Projects.....	379
Public Safety Projects.....	380
Public Works Projects.....	381
Health and Welfare Projects.....	399
Community Development.....	400
Parks, Recreation, & Cultural Projects.....	405

County of Accomack, Virginia

Fiscal Year 2026 Annual Fiscal Plan

TABLE OF CONTENTS

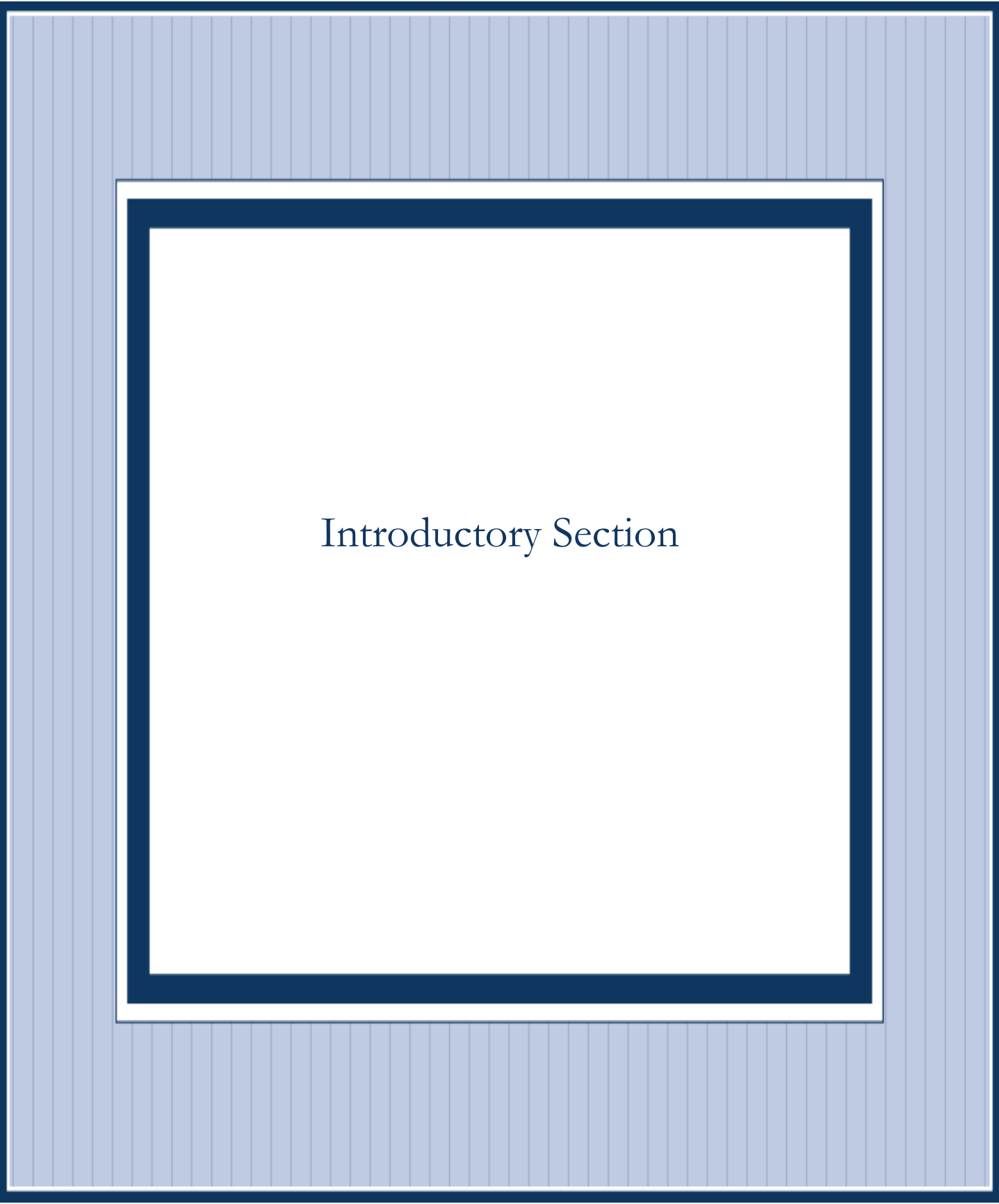
	<u>Page</u>
Departmental Budget Summaries & Performance	
Snapshots Section:	
Debt Service Funds:	
Debt Service Fund.....	419
Debt Service Fund Information At-A-Glance.....	420
 Enterprise Funds:	
Parks and Recreation Revolving Fund.....	423
Airport Fund.....	426
Landfill Fund.....	430
Landfill Fund Information At-A-Glance.....	433
Water and Sewer Fund.....	435
 Select Component Units:	
Economic Development Authority of Accomack	
County.....	441
 Capital Improvements Plan (CIP) Section:	
Overview.....	445
Projects by Year.....	446
 Statistical Section:	
Interesting Facts About Accomack County.....	451
Operating Indicators.....	452
Demographic Statistics.....	453
Taxable Assessed Value of Property.....	454
Principal Property Taxpayers.....	455
Principal Employers.....	456
Ratios of Outstanding Debt by Type.....	457
Details of Long-Term Indebtedness.....	458
Annual Debt Service Requirements.....	459

County of Accomack, Virginia

Fiscal Year 2026 Annual Fiscal Plan

TABLE OF CONTENTS

	<u>Page</u>
Debt Policy Compliance:	
Debt Service as a Percentage of Expenditures.....	460
10 Year Debt Payout Ratio.....	460
Outstanding Debt as a Percentage of Taxable Value.	460
Glossary & Acronyms:	
Definitions.....	463
Frequently Used Acronyms and Abbreviations.....	467
Appendix:	
Tax and Fee Compendium.....	471
Resolution Adopting the FY26 Accomack County And School Board Budgets, FY26-30 Capital Improvement Plan and Calendar Year 2025 Tax Rates.....	481
Advertisement of FY26 Budget.....	491



Introductory Section



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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**County of Accomack
Virginia**

For the Fiscal Year Beginning

July 01, 2024

Christopher P. Morill

Executive Director



County of Accomack, Virginia Principal Officials

Board of Supervisors

H. Jackie Phillips, Chairperson	Election District 7
C. Reneta Major, Vice-Chairperson	Election District 9
William J. Tarr	Election District 1
Roger L. DeGeorges	Election District 2
Vanessa K. Johnson	Election District 3
Jeffrey A. Parks, Sr.	Election District 4
Calvin L. Washington, Sr.	Election District 5
Robert D. Crockett	Election District 6
Donald L. Hart, Jr.	Election District 8

Constitutional Officers

Talia Taylor	Clerk of the Circuit Court
Kimberly Satterwhite	Commissioner of the Revenue
J. Spencer Morgan III	Commonwealth's Attorney
Walter T. Wessells	Sheriff
James A. Lilliston	Treasurer

County Administrative Officers

Michael T. Mason, CPA	County Administrator
Jan L. Proctor, Esquire	County Attorney
Brent A. Hurdle	County Assessor
Kathleen A. Carmody	Chief Human Resources Officer
Ben T. Fox	Chief Information Officer
Lee Pambid	Deputy Administrator, Building, Planning and Economic Development
Stewart M. Hall	Deputy Administrator, Public Works and Facilities
Vacant	Director of Environmental Programs
Leslie M. Lewis, CPA	Director of Finance
Charles R. Pruitt	Director of Public Safety

About the County

Accomack County, Virginia is located on the northern portion of the Eastern Shore of Virginia peninsula. It is bordered on the south by Northampton County, Virginia and the state of Maryland to the north. The County covers approximately 476 square miles of rich farmland, undisturbed beaches, expanses of marsh and forest, and small towns rich in history and culture. The county has a total area of 1,310 square miles, of which 455 square miles is land and 855 square miles (65.25%) is water. It has miles of shoreline on both the Chesapeake Bay on the west and the Atlantic Ocean on the east, constituting one of the largest unspoiled wetlands habitat in the world. Accomack County's picturesque small towns and villages offer a modern-day refuge to those who seek the serenity of streets lined with Colonial- and Victorian-era homes and storefronts. The towns of Accomac and Onancock are designated State Historic Districts that feature restored Colonial architecture. Recreational opportunities attract fishermen, boaters, and beach-lovers to Accomack County and its pristine barrier islands.



Accomack County was established in the Virginia colony in 1634. It was one of the eight original counties of Virginia. The county's name comes from a Native American word meaning "the other shore".

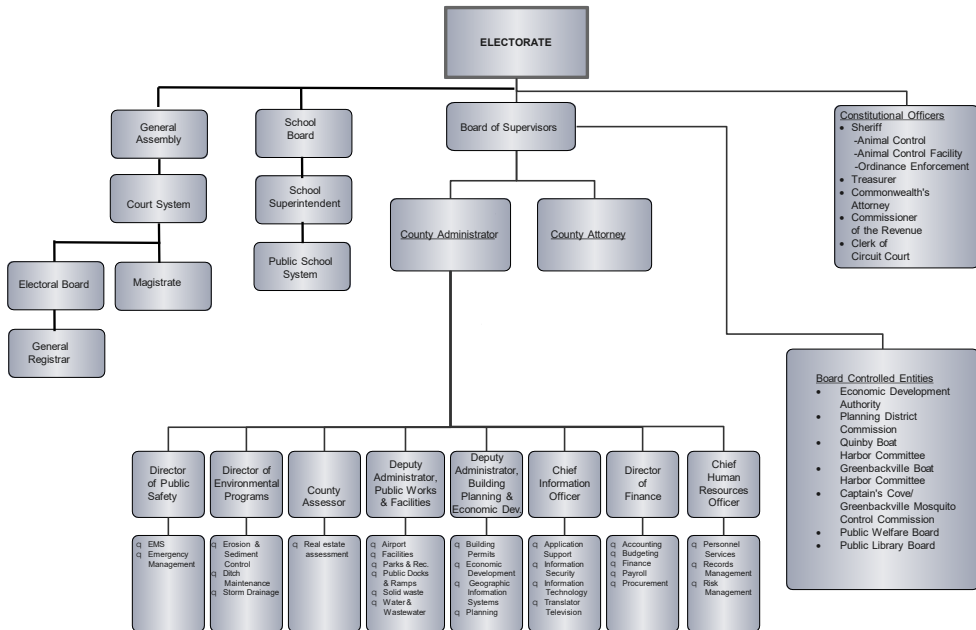


In 1642, the name of the county was changed to Northampton. In 1663, Northampton was divided into two counties. The northern county took the name Accomack while the southern retained the name Northampton.

Today, Accomack County is home to the Wallops Flight Facility, operated by the National Aeronautics & Space Administration (NASA). This flight facility supports NASA's scientific research and provides for the development and launching of orbital and sub-orbital payloads, placing the facility

at the center of NASA's space and earth science programs. As one of only three commercial rocket launch facilities in the United States, Accomack County can expect to see further growth in these activities.

COUNTY OF ACCOMACK, VIRGINIA ORGANIZATION CHART



Accomack County Strategic Plan Goals and Action Items

Fiscal Year 2024-2026 Approved 11/1/23

Strategic Plan Goal	Strategic Plan Strategy/Action Item
Update Comprehensive Plan	Roadmap for future growth and development providing direction and guidance when making decisions about land use, public services and infrastructure, and resource protection. The last update to the Comp Plan was completed in 2018. The County is required to update its Comprehensive Plan every 5 years. Scoping is underway and the next Strategic Plan will influence this process. \$90,000 was adopted in the current budget for this strategic plan priority as shown in the Building, Planning and Economic Development departmental budget summary and performance snapshot (page 284).
Provide fair and competitive pay to County employees	Funds were adopted for compensation increases as discussed in the operating expenditures significant budget assumptions and shown in the Contingencies departmental budget summary and performance snapshot (page 330).
Provide an appropriate work environment	Provide appropriate workspace for County employees and the general public. Recent years funding continue to renovate currently owned or acquired locations. Current year funding of \$39,000 for building assessment and design services of the Clerk's Office can be found in the Buildings and Grounds departmental budget summary and performance snapshot (page 232) for this strategic plan priority. Additional current year funding of \$60,000 for building assessment and design services of other various County offices can be found in the County Capital Projects Fund departmental budget summary and performance snapshot (page 385) for this strategic plan priority.
Increase housing options	Continue informal pre-submission reviews. Internal practice of early and continued engagement with potential developers has been fully embraced by staff and yielding results.
Increase housing options	Continue derelict building removal efforts. \$150,000 was adopted in the current fiscal plan in the County Capital Projects Fund (page 400) continues to fund this strategic plan goal.
Increase housing options	Subsidize program to address problem of failing septic systems. Funding of \$50,000 was approved for this strategic plan goal as shown in the Accomack-Northampton Planning District Commission's departmental budget summary and performance snapshot (page 273).

Accomack County Strategic Plan Goals and Action Items

Fiscal Year 2024-2026 Approved 11/1/23

Strategic Plan Goal	Strategic Plan Strategy/Action Item
Obtain Universal County Broadband Access	Fulfill partnership responsibilities with the Eastern Shore Broadband Authority pursuant to the agreement formed to obtain VATI funding. Accomack to provide local match funds to expand broadband access to 72% of Accomack County and to offset customer costs for extended residential installations. Past years dedicated funding in anticipation of successful VATI grant.
Obtain Universal County Broadband Access	Seek additional funding from the DHCD to cover customer installation costs for long drops. Application process not yet open.
Obtain Universal County Broadband Access	Provide local funding to the ESVBA to assist low-income residents with offsetting broadband installation costs. Past years dedicated funding for this strategic plan goal.
Increase the availability of public wastewater treatment in the County	Enter into a sewer transfer and service agreement that gifts the County's Central Accomack Service Area Wastewater Infrastructure to HRSD and sets forth the terms and conditions for expanding sewer service area in the future. This county infrastructure is a critical component of the plan to complete Phase I of the Eastern Shore Sanitary Transmission Force Main Project (see below).
Increase the availability of public wastewater treatment in the County	Complete Eastern Shore Sanitary Transmission Force Main Project. HRSD is undertaking a project to construct a system of sewer pipes approximately 121,000 feet in length along with four pump stations to convey wastewater flows from the Towns of Nassawadox, Exmore, Wachapreague, and Accomack, and existing sewer customers in Accomack County to the Onancock Wastewater Treatment Plant. This system will provide for improved wastewater treatment for the Towns of Nassawadox, Exmore, Wachapreague, and Accomack by taking advantage of unused capacity at the Onancock Wastewater Treatment Plant and improve sanitary sewer service reliability to existing customers of Accomack County.
Increase the availability of public wastewater treatment in the County	Along with HRSD, NASA, Town of Chincoteague and Virginia Space, the County will explore options for providing centralized wastewater treatment in the Northern Accomack Area. In the FY26 budget, \$3,550,000 was approved for this strategic plan strategy as shown in the Water/Wastewater Enterprise Fund departmental budget summary and performance snapshot (page 435).

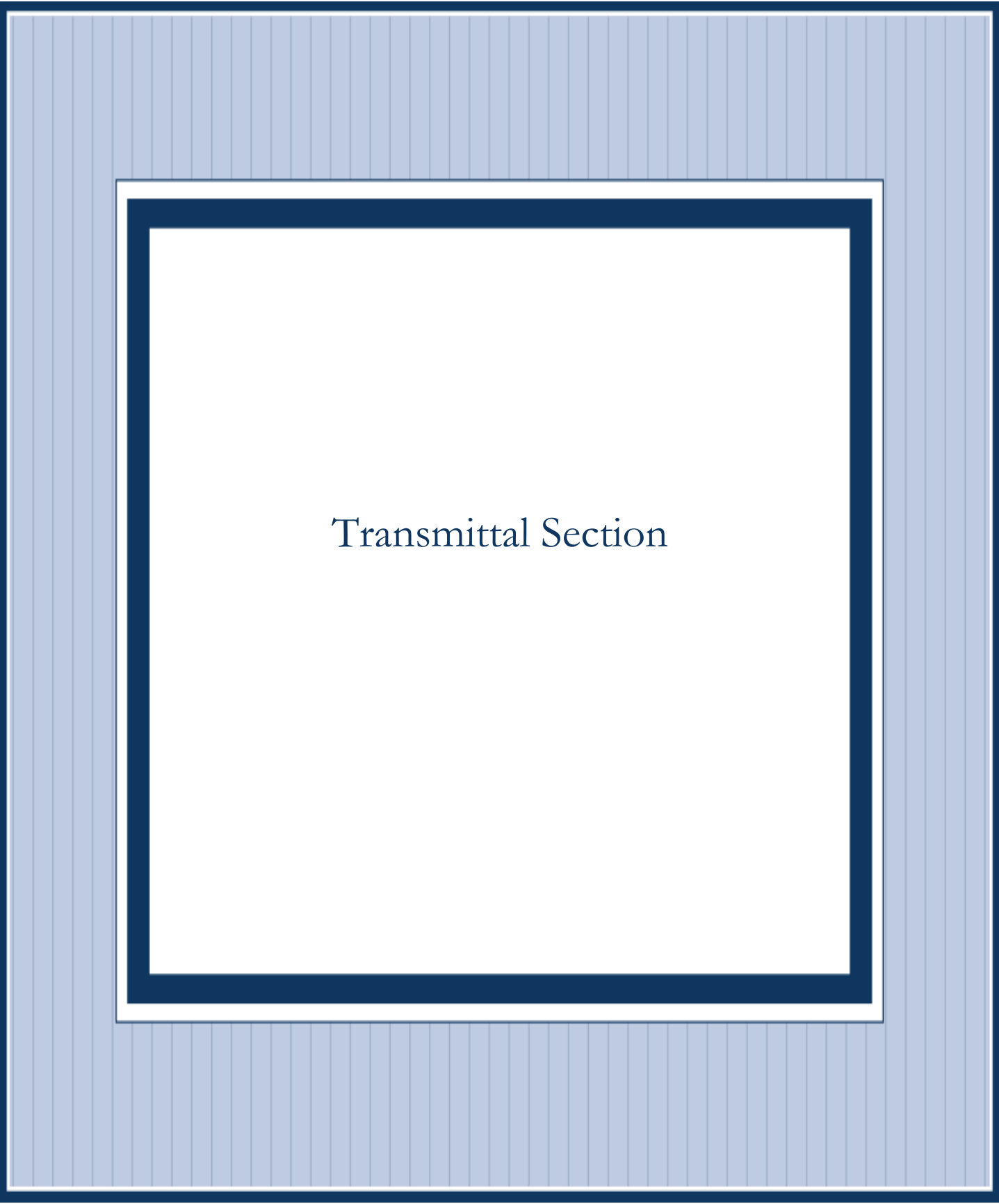
Accomack County Strategic Plan Goals and Action Items

Fiscal Year 2024-2026 Approved 11/1/23

Strategic Plan Goal	Strategic Plan Strategy/Action Item
Address major transportation obstacles identified in past Smart Scale applications but not funded by the CTB	Approval of VDOT Smart Scale Funding to widen Route 175.
Address County childcare needs	Incentivize the expansion of childcare services in northern Accomack. The County previously used ARPA/CARES Act federal funding to successfully incentivize the creation of additional local childcare slots by the private sector. The new plan is standup a similar grant program aimed at the northern end of the County which is severely lacking child care options. FY25 funding was set aside.
Encourage economic development	Prepare a Wallops Research Park parcel for immediate use. FY26 funding of \$900,000 adopted for access road construction can be found in the County Capital Projects Fund departmental budget summary and performance snapshot (page 404) for this strategic plan strategy.
Encourage economic development	Establish recurring funding stream for Economic Development Investment Program. Prior year funding designated for this strategic plan strategy.
Reexamine relationships with Board-Appointed Commissions, Authorities and Committees	Consider requiring regular updated, consider terminating appointments or reconstituting those entities whose actions deviate from the Board's position and ensure County staff support exists for every major board-created entity.
Expand Parks and Recreation opportunities	Develop more programs focused on seniors. FY25 County budget approved funds for this strategic plan strategy.
Major Projects	Maintain and update the County Continuity Planning Program. Funding approved in the current budget for this strategic plan strategy as included on the Information Technology departmental budget summary and performance snapshot (page 139).
Major Projects	Enterprise Resource Planning software selection and implementation. Past funding approved and additional \$500,000 approved current year for this strategic plan strategy as found in the Finance departmental budget request summary and performance snapshot (page 377).
Public Education	Encourage Accomack County Public Schools to improve their budgeting to leverage surpluses towards providing additional compensation for teachers.



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Transmittal Section



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County of Accomack, Virginia

Fiscal Year 2025-2026 Annual Fiscal Plan

Budget Message

Introduction

I am pleased to present the Annual Fiscal Plan (also known as the Adopted Budget) for Accomack County, covering July 1, 2025 through June 30, 2026. This Plan represents the culmination of approximately six months of dedicated effort by our Finance team and staff, all aimed at aligning county resources with the Strategic Goals established by the Board of Supervisors.

The budget process began in October 2024 with the initiation of the Capital Improvement Program and concluded on April 14, 2025, when the Board adopted the Annual Fiscal Plan and associated tax rates. Throughout this period, the County Administrator, Finance Department, and representatives from departments, constitutional offices, and agencies collaborated to create a budget focused on the Board's priorities.

Key Functions of the Annual Fiscal Plan

Policy Framework

The Plan serves as a strategic policy document, directing how resources are allocated in support of the Board's vision for the county.

Authorization of Spending and Tax Rates

It defines authorized budgets for departments and sets the tax rates necessary to fund them. Only the Board of Supervisors holds the authority to set these rates and approve actual expenditures through passage of the appropriations resolution.

Strategic Planning and Resource Assurance

The Plan ensures the county has the necessary resources to reliably provide the services the community anticipates—and requires—in the upcoming fiscal year.

Legal and Fiscal Compliance

Per the Code of Virginia, all counties must adopt a balanced annual budget by June 30 each year. Adoption of this Fiscal Plan fulfills both the timing and balanced budget requirements for FY 2025–2026.

Budget Summary

The Fiscal Year 2026 Annual Fiscal Plan has been carefully structured to align with existing resources while fully complying with the County's legal requirements and mandates. We implemented strong cost-control strategies to restrain spending growth, thereby preserving our limited financial capacity and maintaining fiscal prudence amid uncertain circumstances. While these strategies effectively reduced local government expenses in the short term, they are expected to put increased strain on future budgets. Postponing operational expenditures and delaying capital projects—combined with keeping historically low tax rates, which are only now being raised for the first time since 2014 to offset soaring Emergency Management Services (EMS) costs—contribute to this emerging budgetary pressure.



As you continue reading, you'll discover how various initiatives aligned with these priorities have been integrated into the Fiscal Year 2026 Annual Fiscal Plan.

Real Estate Values and Associated Tax Rates:

Real property assessments for tax purposes are conducted biennially by the County Department of Real Estate Assessment. The latest reassessment took effect on January 1, 2024, and the following reassessment is set for January 1, 2026.

The County assigns designated portions of its tax rate to specific uses, including debt repayment and Emergency Medical Services (EMS). These allocations and their corresponding portions of the tax rate are outlined below.

Accomack County 2025 and 2026 Calendar Year Real Estate Tax Rate Elements		
Purpose:	2025 Rate	2026 Rate
Dedicated for general County purposes	\$0.351	\$0.351
Dedicated for repayment of debt	\$0.032	\$0.032
Dedicated for EMS	<u>\$0.101</u>	<u>\$0.151</u>
Total Tax Rate	<u>\$0.484</u>	<u>\$0.534</u>

This year, the county enacted its first tax increase specifically dedicated to supporting EMS since the 2017 fiscal year, as shown in the chart above. The county imposes a tax on both

real estate and personal property to fund Emergency Medical Services (EMS) across all county regions—excluding the Town of Chincoteague. All proceeds from this tax are allocated exclusively to the EMS fund and are used solely to cover emergency medical services for county residents. The goal of this fund is to be self-sustaining, with EMS tax revenue intended to fully cover service costs.

However, EMS revenues were not meeting expenses, making a modest five-cent tax increase unavoidable. This increase will be dedicated entirely to the EMS Fund to address the shortfall.

Notably, the county's real estate tax rate remains among the lowest in the Commonwealth. A comparison of Accomack County's 2024 nominal real estate tax rate with that of 18 demographically and geographically similar counties placed Accomack as having the 16th lowest rate.

Personal Property Values and Associated Tax Rates:

Most revenue from county personal property taxes comes from taxable valuations of automobiles and trucks. The County Commissioner of Revenue oversees all personal property valuations and relies significantly on NADA data to determine these values.

During the development of the Fiscal Year 2026 county budget, an analysis was conducted on vehicle taxable values that were garaged in the county as of January 1, 2025. This analysis showed that NADA vehicle values experienced a negligible change—less than 1%—over the past year.

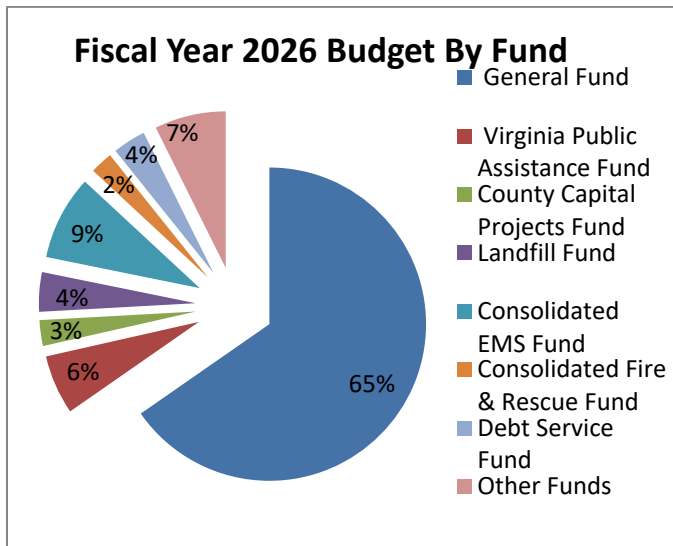
As a result, the adopted personal property tax rates for all classifications remain unchanged from the prior tax year.

Accomack County 2025 Calendar Year Personal Property Tax Rates		
Classification:	2024 Tax Rate	2025 Tax Rate
Automobiles and trucks	\$3.72	\$3.72
Airplanes	\$0.75	\$0.75
Machinery and Tools	\$3.72	\$3.72
Mobile Homes (taxed at real estate rate)	\$0.484	\$0.534
All other personal property	\$3.72	\$3.72

The Fiscal Year 2026 Budget by the Numbers

The 2026 budget may best be characterized as a “maintenance” budget, similar to recent county fiscal plans. Its primary goal is to sustain existing service levels. Expansions or additions to service offerings were largely avoided.

The total budget for 2026 amounts to \$89,402,963 (excluding interfund transfers), with the General Fund accounting for \$57,592,929, or about 65% of the total. This represents an increase of \$2,882,464—or 5.3%—over the Fiscal Year 2025 figure, net of interfund transfers.



The total County operating budget (excluding capital expenditures) has increased by 4.2%, rising from \$77,656,596 in Fiscal Year 2025 to \$80,884,817 in Fiscal Year 2026. This

represents a 35% smaller increase compared to the previous fiscal year.

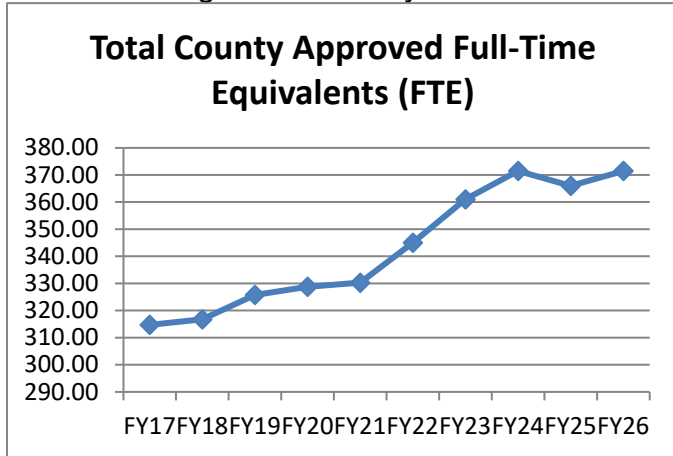
Net Operating Budget Comparison			
Fund	FY25	FY26	% Change
	Adopted Operating Budget	Adopted Operating Budget	
General Fund	\$ 54,083,135	\$ 56,676,989	4.8%
Virginia Public Assistance Fund	5,130,465	5,148,836	0.4%
Landfill Fund	2,987,342	3,164,540	5.9%
Consolidated EMS Fund	7,253,138	7,396,806	2.0%
Consolidated Fire & Rescue Fund	1,955,958	1,961,981	0.3%
Debt Service Fund	2,847,662	2,839,004	-0.3%
Other Funds	3,398,893	3,696,661	8.8%
Total	\$ 77,656,593	\$ 80,884,817	4.2%

The largest increase in the budget was for capital items funded through existing resources rather than through financing. In the FY 2026 budget, capital expenditures rose by 39.8% compared to FY 2025. The top-priority capital expenditures in FY 2026 focused on implementing the strategic plan goals, including:

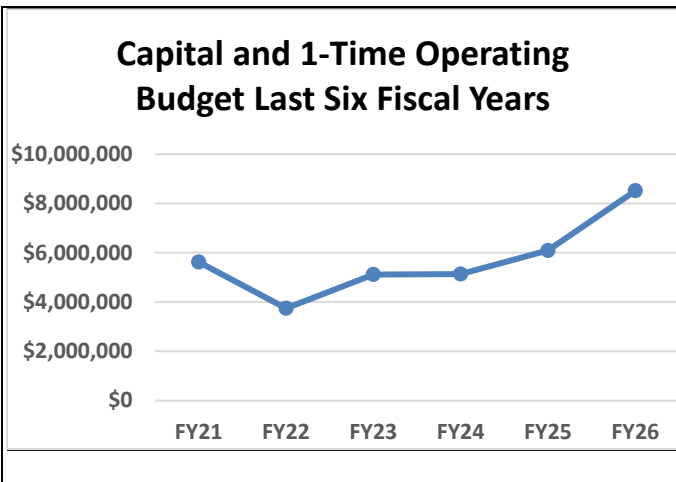
- Seed funding for wastewater treatment solutions in Northern Accomack
- Continuation of the voluntary derelict building removal program
- Construction of a rear access road to Wallops Research Park
- Mitigation of anticipated price increases for the Enterprise Resource Planning (ERP) application
- Providing a local subsidy to the A-N PDC SWAP program
- Expanding parks and recreation opportunities for underserved populations
- Enhancing the County Continuity Program maintaining the county's existing facilities and equipment because in total it's a large budgetary cost and ties to the strategic priorities previously mentioned.

Personnel costs make up the largest share of the County's FY 2026 operating budget. An FTE (full-time equivalent) represents a workload equating to one full-time position—defined as

2,080 hours annually. For instance, a worker putting in 20 hours per week represents 0.5 FTE. The majority of these FTE positions are funded through the County's General Fund.

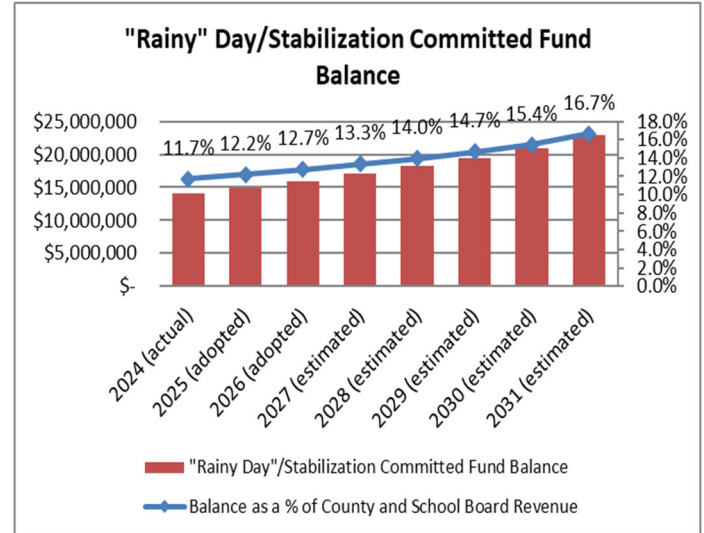


Capital improvements and one-off operational costs have primarily been funded on a "pay-as-you-go" basis, leveraging unassigned or assigned fund balances from prior years. The Fiscal Year 2026 capital budget stands at \$8,518,146—an increase from \$6,091,130 in Fiscal Year 2025.



Another key budget priority for Fiscal Year 2026 is to bolster the "Rainy Day" Fund to align with best practice standards. The Fiscal Year 2026 Annual Fiscal Plan adopted \$972,000 for the Revenue Stabilization Committed Fund Balance—also known as the Rainy Day Fund—bringing its total to \$15,941,165, or 12.7% of the budgeted governmental fund revenues for the County and School Board component unit. This contribution surpasses those of recent years. The County remains committed to achieving its long-term objective of a Rainy Day Fund

equivalent to 16.7% of budgeted revenues by Fiscal Year 2031.



General Fund Revenue

General Fund revenue is projected to increase by approximately 5.2%, with the majority of the growth driven by real estate and personal property tax collections. Additionally, total other revenue—primarily investment earnings—is expected to rise by 17.6%.

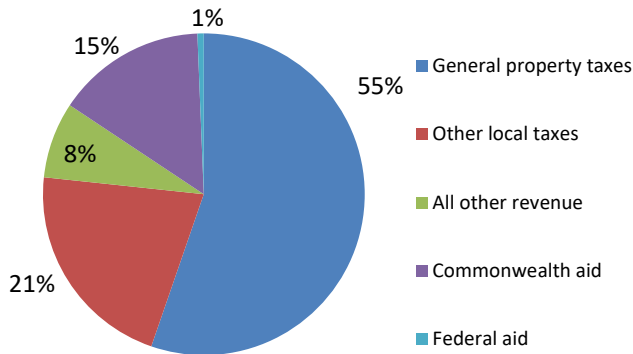
General Fund Revenues			
	Adopted Budget FY2025	Adopted Budget FY2026	% change
Real Estate Taxes	\$17,127,106	\$17,368,733	1.4%
Personal Property Taxes	12,757,622	13,263,195	4.0%
Local Sales & Use Taxes	5,589,387	5,586,465	-0.1%
Commonwealth Aid	8,867,131	8,934,279	0.8%
Other Revenue	12,136,264	14,272,026	17.6%
Total General Fund Revenue	\$56,477,510	\$59,424,698	5.2%

Real estate tax revenue—now the county's largest revenue stream at 29% of the General Fund—is projected to increase by 1.4% while the tax rate stays the same.

Personal property tax, the second-biggest contributor at 22%, is expected to grow by 4.0%, thanks to a broader tax base and better collection efficiency.

Local sales and use tax collections are also forecast to decline based on economic factors.

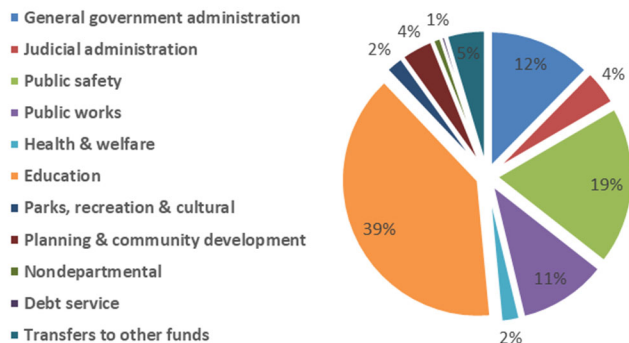
Fiscal Year 2026 General Fund Revenue



General Fund Expenditures

A majority of the County's planned spending falls under its General Fund. For Fiscal Year 2026, the combined operating and capital budget—inclusive of transfers to other funds—amounts to \$67,359,275, reflecting an \$5,186,741 (8.3 %) increase compared to the previous fiscal year.

General Fund FY26 Gross Budget



General Fund Gross Budget

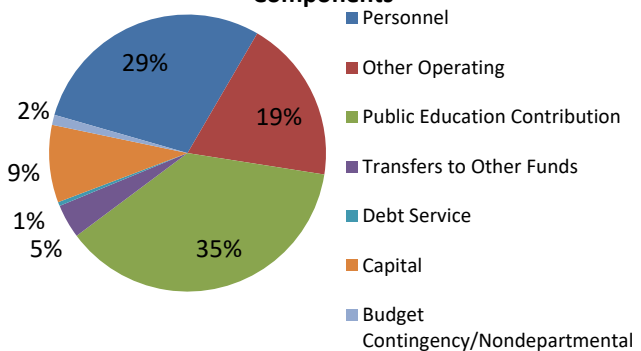
Function	FY25 Adopted Budget	FY26 Adopted Budget	Share of FY26 Budget	% change from FY2025
General government admin.	\$ 6,944,417	\$ 7,339,506	11.8%	5.7%
Judicial administration	2,416,695	2,536,881	4.1%	5.0%
Public safety	10,084,447	11,268,232	18.1%	11.7%
Public works	6,095,112	6,346,984	10.2%	4.1%
Health & welfare	1,346,290	1,342,674	2.2%	-0.3%
Education	23,204,852	23,414,629	37.7%	0.9%
Parks, recreation & cultural	1,154,784	1,281,413	2.1%	11.0%
Planning & community development	1,816,943	2,273,348	3.7%	25.1%
Nondepartmental	728,931	582,944	0.9%	-20.0%
Debt service	290,664	291,278	0.5%	0.2%
Capital (including capital transfers)	5,622,630	7,932,246	12.8%	41.1%
Transfers to Other Funds	2,466,769	2,749,140	4.4%	11.4%
Total	\$ 62,172,534	\$ 67,359,275	108.3%	8.3%

If the General Fund Expenditure Budget is broken down into its operating and capital components, you'll see that recurring operational spending has risen by 8.3% compared to the previous year.

Personnel and Compensation

The County's primary responsibility is to deliver essential services to its residents. Accordingly, personnel expenditures represent the largest portion of the County's budget, aside from its local funding for the Accomack County School Board.

FY26 General Fund Expenditure Budget Components



Personnel costs remain a key consideration in developing fiscal plans. Like many organizations, the County is facing challenges in retaining and recruiting talent. The FY 2026 Annual Fiscal Plan allocates \$506,710 from the General Fund to support a 3% general salary increase for all regularly scheduled County and "state-supported" local positions, effective July 1, 2025. "State-supported" positions include

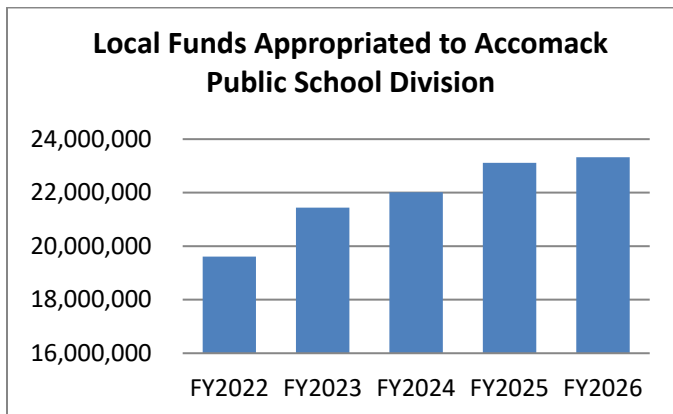
staff from elected constitutional officers, such as the Sheriff and Treasurer.

Additionally, the plan includes funding to cover the bulk of an anticipated 20% rise in employer-provided health insurance costs.

Overall, the FY 2026 Annual Fiscal Plan authorized 371.5 full-time equivalent (FTE) positions. The FY 2026 plan adds 5.5 new FTEs—including an EMS Drug Box Compliance Officer and 4.5 additional School Resource Officers. Meanwhile, it freezes one vacant full-time procurement position—a freeze that has persisted for several years—and continues outsourcing building custodian services as vacancies arise.

Education

Education stands out as the County's single-largest spending category in the Fiscal Year 2026 General Fund. The local appropriation for the School Division is set at \$23,323,601, comprising 35% of overall General Fund disbursements. Traditionally, this local support for Accomack County Schools follows a formula that allocates approximately 52% of projected revenues from property taxes, local taxes, and Non-Categorical Aid to education. As revenue grows, so does the school division's share. Accordingly, this formula allowed for an additional \$209,777 in funding compared to the previous year, reflecting a 0.9% increase.



In Fiscal Year 2026, in addition to the local contribution of \$23,323,601 to the School

Division, the County will allocate \$2,030,002 from the County Debt Service Fund to cover annual debt service payments for previously financed school construction projects.

Under Virginia law, school boards do not possess independent taxing authority. They cannot levy taxes or issue bonds without the explicit approval of the local governing body. For instance, counties may issue bonds for school purposes only with voter approval, unless the bonds are issued through the Virginia Public School Authority (VPSA), a state financing institution that provides financial support to public school divisions. Even in such cases, the governing body must approve the borrowing and the issuance of bonds for capital projects in the county.

This framework ensures that local governments retain control over tax and debt decisions, reflecting the Dillon Rule, which limits local governmental powers to those expressly granted by the state legislature.

Capital Improvements

Historically, the County has relied on pay-as-you-go financing to support capital improvements—excluding those tied to public school construction. It lacks a dedicated, recurring revenue stream for financing its capital improvement program, except for projects supported by enterprise funds raised through user fees. Traditionally, funding for initiatives typically covered by the General Fund has come from prior-year surpluses (i.e., the unassigned fund balance).

However, since the economic downturn in 2009, relying on one-time surpluses to meet capital needs has become increasingly challenging. In the most recent fiscal year, this challenge intensified as available funding increased by 39.8% relative to prior-year surpluses.

One of the County's key budget priorities for FY 2026 was to preserve infrastructure investments and lay the groundwork for future

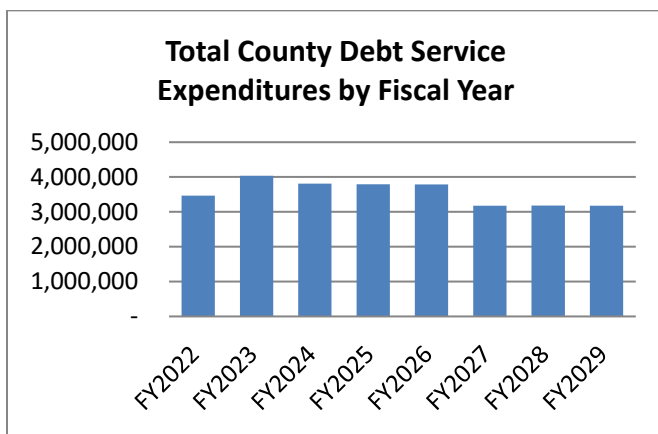
Transmittal Section

capital needs. To fulfill this objective, the County allocated \$4,047,746 from the General Fund to address several critical capital projects. Below is a summary of the largest capital investments approved for FY 26 and funded through the General Fund:

Major Initiative	FY26 Approved Capital Budget
Public Docks and Ramps Repair/Replace	\$ 830,000
ERP System & IT infrastructure	760,000
Access road -Wallops Research Park	900,000
Building and Grounds Improvements	641,806
Total	\$ 3,131,806

Debt

The County does not anticipate issuing any debt in Fiscal Year 2026. The most recent debt issuance occurred in the summer of 2021, when the County issued \$3.75 million to finance the construction of an additional landfill cell at its northern site. This new cell began accepting waste in FY 2023. The debt service for this loan will be covered by landfill user fees, as the Landfill Fund bears responsibility for all debt associated with its operations.



Long-Term Challenges & Opportunities

Although the Fiscal Year 2026 Annual Fiscal Plan has been adopted, several significant long-term budget challenges lie ahead. Highlighting them now—as a foundation for shaping future budgets and strategic planning—is essential. *(Note: This overview is not exhaustive.)*

1. Establish a Sustainable Revenue Source for Capital Investment

Current Approach: Accomack County has predominantly used Pay-As-You-Go financing—mainly tapping into unassigned fund balance in its General Fund—to support capital needs, except for major projects like school construction.

Issue: Relying on one-time or unreserved funding sources makes the county vulnerable to economic downturns, as such balances fluctuate with broader fiscal conditions.

Recommendation: Create a dedicated, recurring revenue stream to fund small- and medium-sized capital expenditures. This will allow the county to preserve debt financing for large-scale initiatives, such as constructing new schools, while ensuring predictable, stable funding for everyday infrastructure needs.

2. Expand and Strengthen Strategies to Foster Housing Development

Background: A 2022 regional study identified a severe shortfall in both rental and owner-occupied housing inventory in Accomack County.

Actions Already Taken:

- Expanded centralized wastewater treatment access to support development.
- Commissioned a third-party review of zoning and subdivision codes.
- Provided seed funding for new wastewater infrastructure.
- Launched community-centered housing improvement programs.

Transmittal Section

Gap: These efforts, while valuable, remain fragmented and lack an overarching structure to drive the volume of development needed to meet community and employer demand.

Next Steps: Implement a more holistic, strategic approach focused on streamlining permitting and infrastructure support, aligning land use policies with housing goals, incentivizing affordable developments, and fostering collaborations with developers and nonprofits to accelerate housing creation.

Conclusion

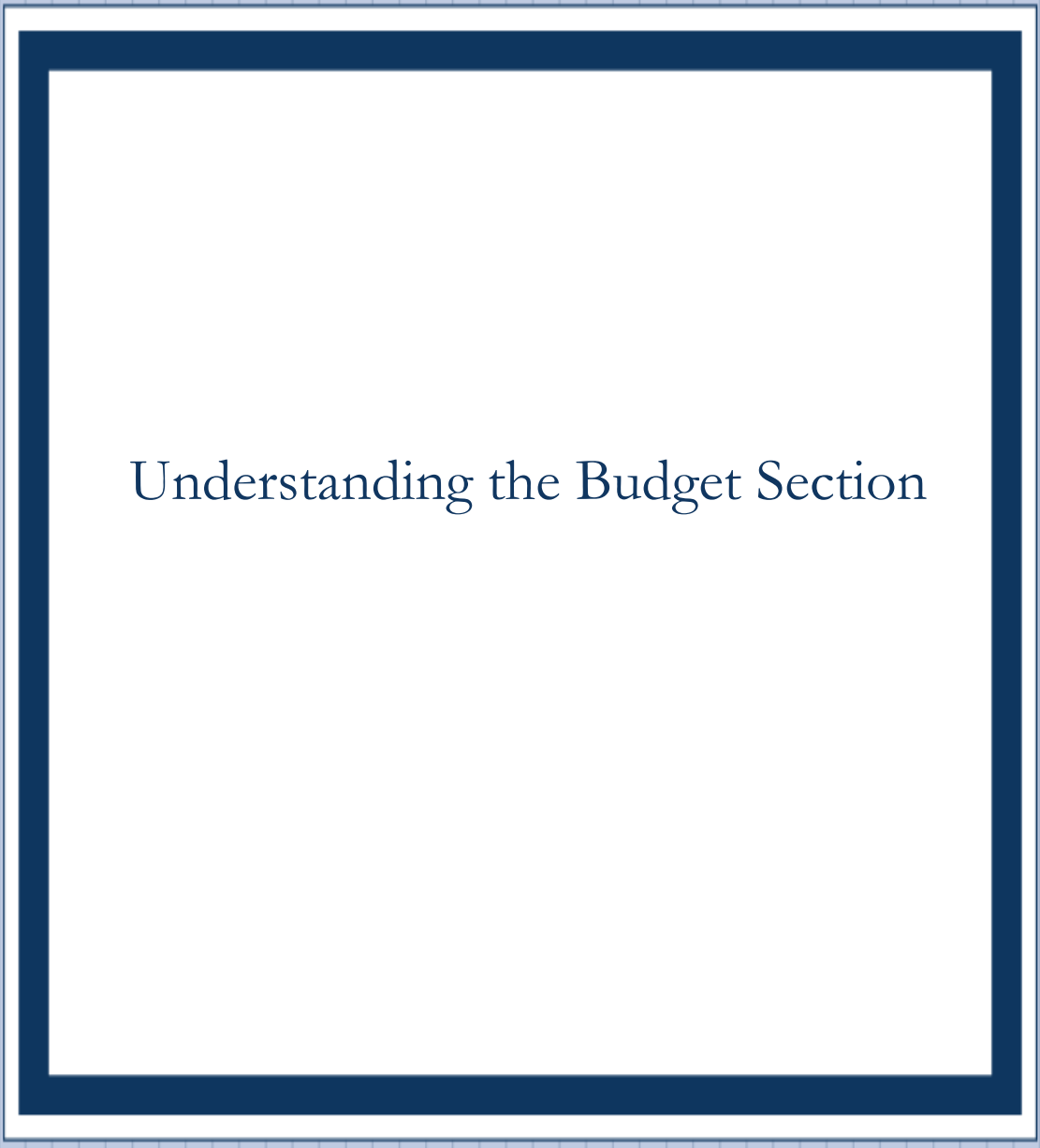
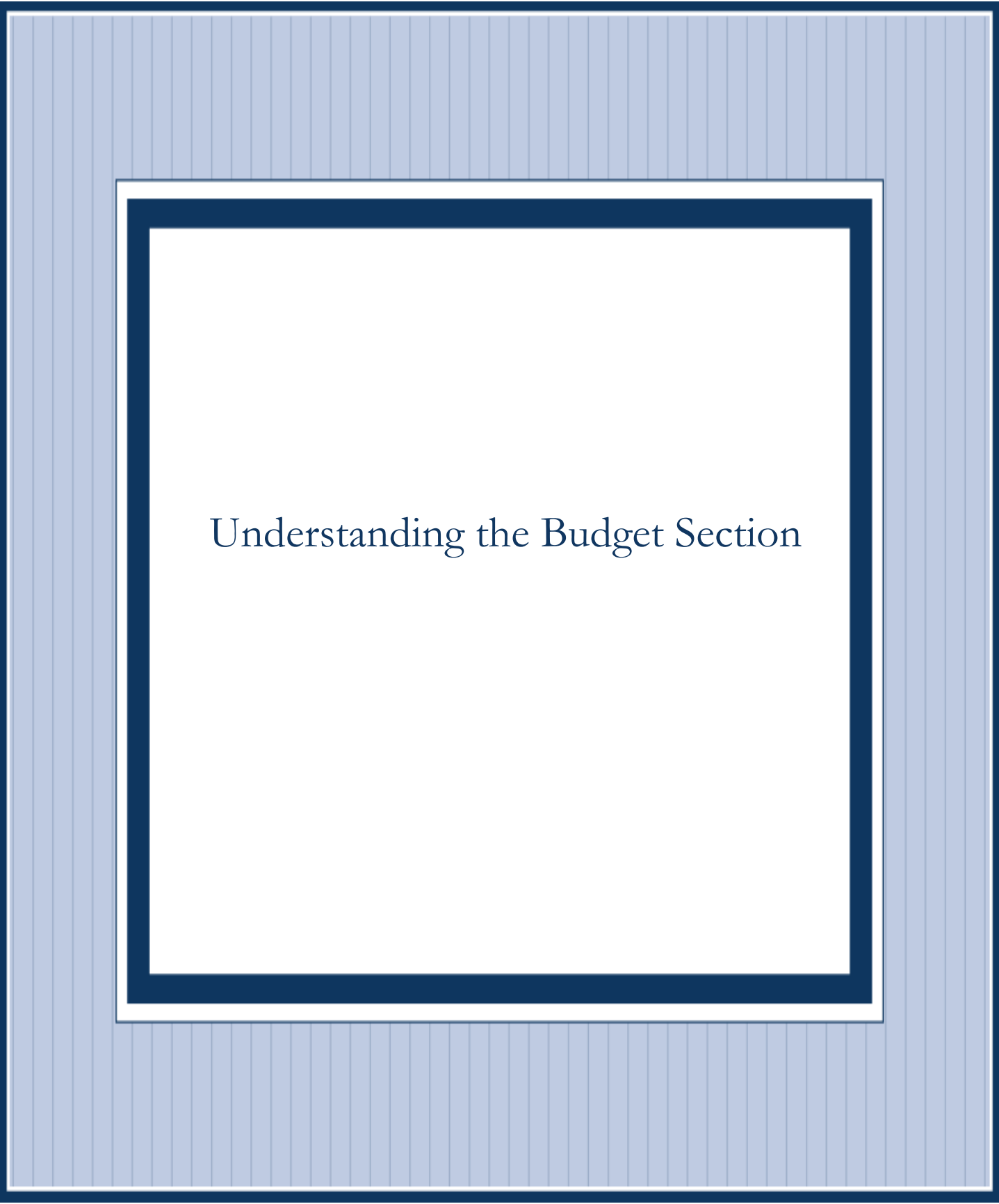
The FY 2025–2026 budget achieves a thoughtful equilibrium between prudent fiscal management and strategic investment in critical county services, including EMS, infrastructure, and education. By safeguarding employment, applying well-targeted tax strategies, and prioritizing long-term financial stability, the county is positioned to adapt and thrive amid evolving community needs.

I extend my heartfelt thanks to the Board of Supervisors for your steadfast leadership and constructive guidance throughout this budgeting process. I also deeply appreciate our county's dedicated workforce—despite ongoing challenges, your commitment to delivering exceptional public service is the very foundation of our community.

While this budget showcases the Board's commitment to efficient and indispensable services, our efforts don't end here. We'll remain vigilant—continually evaluating economic trends and adjusting to shifts in state support for local government. With the Board's visionary direction and our team's unwavering dedication, I am confident we'll navigate future challenges successfully.



Michael T. Mason, CPA
County Administrator



Understanding the Budget Section



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HOW TO USE THE COUNTY'S ANNUAL FISCAL PLAN

The purpose of the County's Annual Fiscal Plan is to provide useful, and precise information about the County's operations and financial plans. Key sections of this document along with a brief description of each are as follows:

Section	Description
Organization Plans and Policies	Provides a review of the factors that guide budget decisions. Strategic plans, initiatives and fiscal policies are covered.
Significant Budget Assumptions	All material budget assumptions used in preparation of the budget are discussed. Major increases or decreases in revenues and expenditures are discussed.
Financial Summaries	Consolidated actual and budget information, projected ending fund balances along with schedules of proposed positions.
Request Summaries Section	"One-line" summaries of department and agency additional funding requests. Detailed supporting documentation for each request is included in either the CIP section (for capital expenditures over \$50,000) or the <i>Department Budget Summary and Performance Section</i> .
Property Tax Rates	Property tax rates for the last 10 years. Nominal and effective rate comparisons to other similar localities are also provided.
Departmental Budget Summary & Performance Snapshots	Department by department focus. This section includes mission statements, description of services provided, accomplishments, challenges, upcoming issues and departmental expenditure history. Performance and workload measures are also provided for some departments, however it should be noted that departmental measures continue under development.
Capital Improvements Program (CIP)	Provides a list of major capital projects anticipated in the next five years. Projects included in the CIP may or may not be appropriated based on funding availability and county's priorities.

FUND ACCOUNTING AND FUND STRUCTURE

Readers and users of governmental budgets and financial statements may be confused by the method of accounting (namely "fund accounting") which is required for all governmental entities. The purpose of this section is to provide a general explanation of fund accounting, fund types, and other special terms as they relate to local government.

FUND ACCOUNTING

Fund accounting is a specialized type of accounting used by local governments. Fund accounting originated in response to special limitations placed on governmental resources from grantors, legal ordinances, and other resource providers. Funds are organized into different categories primarily depending upon resource ownership and the amount of restrictions imposed on these resources. Accomack County uses five fund types for budgeting purposes. They are the general, special revenue, capital projects, debt service and enterprise funds.

FUND STRUCTURE

Governmental Fund Types

Governmental funds are funds generally used to account for tax-supported activities. Most government functions are accounted for in this type of fund. Governmental funds consist of the general fund, special revenue funds, capital project funds and debt service funds.

General Fund

The general fund is the chief operating fund of the County and accounts for all resources are not required to be accounted for in other funds. Essentially, the general fund includes resources that are considered "unrestricted" and are available for expenditure by the Board of Supervisors. A significant part of general fund revenues is used to maintain and operate the general government; however, a portion is also transferred to other funds principally to fund debt service requirements. Expenditures include, among other things, those for general government, judicial, public safety, public works, health and welfare, the local share of public education, parks, recreation and cultural, and community development. The County maintains only one general fund.

Special Revenue Funds

Special revenue funds are used to account for resources legally restricted. These restrictions are generally imposed by grantors, ordinance or law. The following is a list of County special revenue funds:

Fund	Restriction
Virginia Public Assistance Fund	Resources restricted by funding source for use on welfare and related programs.
Comprehensive Youth Services Fund	Resources restricted by funding source for use on population identified in the Virginia Comprehensive Services Act.
Law Library Fund	Local tax on court documents restricted for use on the law library by local ordinance.
Stormwater Fund	Local fees authorized by the Code of Virginia related to stormwater management. Use of the fee is restricted to stormwater management responsibilities.
Consolidated Fire & Rescue Services Fund	Property tax levied on all County real estate and personal property to support the operation of volunteer fire and rescue companies.
Consolidated Emergency Medical Services Fund	Property tax levied on property of residents except those residing in the Chincoteague district for use on emergency medical services.
Greenbackville/Captain's Cove Mosquito Control Fund	Property tax levied on property of residents of Greenbackville and Captains Cove districts for use on mosquito control in that district.
Drug Seizures Fund	Resources created from the sale of seized property which are restricted for use on law enforcement activities.
Courthouse Security Fee Fund	In accordance with the Code of Virginia § 53.1-120, the County imposes a \$20 fee on all criminal and traffic cases that result in a conviction. The fee applies to cases in district and circuit courts. Use of funds is restricted to courthouse security.

Understanding the Budget

Fire Programs Fund	Resources restricted by funding source for use on fire training and other related uses.
Hazardous Materials Response Fund	Resources restricted by funding source for use on hazardous materials cleanup.
Emergency 911 Fund	Local tax levied on telephone service for use by the Emergency 911 Commission.
Rehabilitation Projects Fund	Resources restricted by funding source for use on housing rehabilitation and construction.

Capital Projects Funds

Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities. The County currently maintains one capital projects fund as shown below.

Fund	Purpose
County Capital Projects Fund	Used to account for general capital projects with an estimated cost of \$50,000 or greater other than those accounted for in an enterprise fund.

Debt Service Funds

Debt service funds are used to account for the accumulation of resources for and the payment of long-term debt principal and interest and associated fees. The County maintains one debt service fund as shown below.

Fund	Purpose
Debt Service Fund	Used as a fund to pay long term debt associated with school construction, Wallops Research Park and other County building projects. Resources from the property tax levies are to pay current and future principal and interest.

Proprietary Fund Types

Proprietary Funds are used to account for the County's business activities similar to businesses in the private sector. Proprietary Funds consist of enterprise funds and internal service funds although the County does not utilize any internal service funds at this time.

Enterprise Funds

Enterprise funds account for operations that are financed and operated in a manner similar to private business enterprises, where the intent is that costs of providing goods or services are recovered primarily through user charges. The County's four enterprise funds are listed below.

Fund	Purpose
Parks and Recreation Revolving Fund	Used to account for parks and recreation activity which is financed in whole or in part by user fees.
Airport Fund	Used to account for the operations of the Accomack County Airport.
Landfill Fund	Used to account for the operation, closure, post-closure and construction of County Landfill and South Transfer Station which are financed primarily from user fees.

Water & Sewer Fund	Used to account for water & sewer operations in the County. Currently, the only water and sewer services delivered are to businesses located inside or in close proximity to the Melfa Industrial Park and Wallops Research Park. All operations are intended to be funded through user fees.

Internal Service Funds

Internal service funds are used to account for the internal services on a cost-reimbursement basis. The County maintains one internal service fund as shown below.

Fund	Purpose
Self-Insured Internal Service Fund	Used as a fund to finance and account for all self-insured health and dental related insurance claim payments and stop-loss premiums for employees, retirees, and other qualified agencies.

Component Units

Component Units are legally separate entities that can be controlled either directly or indirectly by the County. Generally, control is signified by the County's ability to appoint a voting majority of the component unit's governing board **or** the component unit's fiscal dependence on the County. The County has seven component units. They are the Accomack County School Board, Accomack County Economic Development Authority, Accomack-Northampton Planning District Commission, Eastern Shore Public Library, Quinby Boat Harbor Committee, Greenbackville Boat Harbor Committee and Greenbackville/ Captain's Cove Mosquito Control Commission. The local contributions to these entities are the only amounts included in the County's Fiscal Plan.

Accomack County Fund & Department Structure

General Fund

General Government Administration

Board of Supervisors	Human Resources
Commissioner of Revenue	Information Technology
County Administrator	Legal Services (County Attorney)
County Assessor	Registrar
Electoral Board	Risk Management
Finance	Treasurer

Judicial Administration

Circuit Court	Juvenile & Domestic Court
Clerk of Circuit Court	Magistrate
Commonwealth's Attorney	Sheriff (Court Services)
General District Court	Victim/Witness Assistance Program

Public Safety

Animal Control	Juvenile Probation
Building & Zoning	Ordinance Enforcement
Community Corrections/Pre-trial	Regional Animal Shelter
Contributions	Sheriff (Law Enforcement)
Emergency Management	Volunteer Fire & Rescue
Jail	

Public Works

Building & Grounds	Sanitation & Waste Removal
Ditch Maintenance	

Health, Mental Health and Welfare Related

Health Agency Subsidies	Tax Relief

Education

E.S. Community College Subsidy	School Board Local Subsidy

Parks, Recreation and Cultural

Cultural Agency Subsidies	Public Boat Ramps
Parks and Recreation	Translator Television
Parks & Rec. Summer Food Program	

Planning and Community Development

Cooperative Extension Service	Johnsongrass & Gypsy Moth Program
Enterprise Zone Incentives	Planning
Erosion & Sediment	Wallops Research Park

Other Uses

Transfers to Capital Projects Fund	Transfers to VA Public Assistance
Transfers to Comprehensive Youth Service Fund	Fund (aka Social Services)
Transfers to E911 Fund	Transfers to Other Funds

Non-Departmental

Budget Contingency	Post Employment Benefits

Special Revenue Funds

Major Funds

Consolidated EMS Fund
VA Public Assistance Fund

Non-Major Funds

Comprehensive Youth Services Fund
Consolidated Fire & Rescue Fund
Courthouse Security Fund
Drug Seizures Fund
Emergency 911 Fund
Fire Programs Fund
Greenbackville/Captain's Cove Mosquito Control Fund
Hazardous Materials Response Fund
Law Library Fund
Rehabilitation Projects Fund
Stormwater Fund

Capital Projects Fund

Projects

Any General Government Project with a Total Cost of \$50K+ except those accounted for in Proprietary Funds (Airport, Landfill, Water & Sewer, etc.)

Debt Service Fund

Debt Service Related To:

Construction Projects/Acquisitions
Wallops Research Park Development

Proprietary Funds

Enterprise Funds

Airport Fund
Parks & Rec. Revolving Fund
Landfill Fund
Water & Sewer Fund

Internal Service Fund

Self-Insured Internal Service Fund

Note Regarding Component Units of Accomack County: The following organizations are considered legally separate entities which are either directly or indirectly controlled by Accomack County.

Accomack County School Board

Accomack-Norhampton Planning District Commission

Eastern Shore Public Library

Economic Development Authority (EDA)

Greenbackville Boat Harbor Committee

Greenbackville/Captain's Cove Mosquito Control Commission

Quinby Boat Harbor Committee

NOTE: All fund budgets, whether proprietary or governmental, are legally adopted (appropriated).

BASIS OF ACCOUNTING AND BUDGETING

Budgets for all funds are adopted on the modified accrual basis which means that obligations of the County are budgeted as expenditures and revenues when they are measurable and available. All appropriations lapse at year-end, except those for the capital projects and certain grants. It is the intention of the Board of Supervisors that appropriations for capital projects continue until completion of the project.

The Annual Financial Report (AFR) shows the status of the County's financial position and results of operations in accordance with generally accepted accounting principles (GAAP). In most cases, this conforms to the way the County prepares its budget. Exceptions for **budgetary** purposes include:

- Principal and interest payments on long-term debt within Enterprise Funds are budgeted and recorded using the modified accrual basis of accounting as opposed to GAAP.
- Capital outlays within the Enterprise Funds are recorded using the modified accrual basis of accounting as opposed to GAAP.
- Depreciation is not recorded in Enterprise Funds.
- Compensated absences are not accrued as earned in Enterprise Funds.

AMENDING THE BUDGET

In accordance with the Code of Virginia §15.2-2507, the County may amend its adopted budget.

Amendments that exceed one percent of the total expenditures as shown in the adopted budget may only be accomplished by publishing a notice of a meeting and public hearing once in a newspaper having general circulation in the County at least seven days prior to the meeting date. The notice shall state the County's intent to amend the budget and include a brief synopsis of the amendment. The amendment may be adopted at the advertised meeting, after first providing a public hearing on the proposed budget amendment.

Appropriations are made at the departmental or fund level. Department heads are authorized to make budget transfers within their individual departments. All other amendments must be approved by the Board of Supervisors.

OVERVIEW OF THE BUDGET AND CAPITAL IMPROVEMENT PROGRAM (CIP) PROCESS

The Capital Improvement Program (CIP) and budget preparation process requires departments and agencies to assess their program goals and objectives and the financial means needed to achieve them. It requires senior County officials to review and prioritize organizational goals. The process also requires elected officials to weigh the needs of their constituency and the cost of providing services. These are all difficult decisions that prove to be very time consuming and thoughtful.

The Code of Virginia states: "all officers and heads of departments, offices, divisions, boards, commissions, and agency of every locality shall, on or before the first day of April of each year, prepare and submit to the governing body an estimate of the amount of money needed during the ensuing fiscal year for his department, office ...the governing body shall approve the budget and fix a tax rate for the budget year no later than the date on which the fiscal year begins".

The County generally begins its budget process in later October, well in advance of the April deadline specified in the Code of Virginia, and concludes the process by May. An early start is needed in order to ensure tax rates

Understanding the Budget

are set for the first semi-annual installments of real estate and personal property tax due June 5. During this same timeframe, updates to the County's CIP are done.

BUDGET CALL: LATE OCTOBER

The budget process commences with a memorandum addressed to County departments, boards, commissions, and agencies receiving County funds. This memorandum, also known as the "Budget Call", requests all County funded entities to provide an estimate of funds needed to operate their department in the ensuing fiscal year. Departments are requested to separate their funding request into two categories, operating funds and capital funds.

The operating funds category includes wages, benefits, contractual services, supplies and other operating expenditures that are of a recurring nature. Acquisitions of assets which are part of a regular replacement cycle are included in this category. Departments are requested to provide written justifications for any increase in funding requests above the previous fiscal year's adopted budget.

The capital funds category includes acquisition of assets on an irregular basis, not more frequently than once every three years. Capital requests must be accompanied by documentation justifying the capital asset purchase and explanation of use.

The budget call also requests capital funding anticipated beyond the coming fiscal year. The purpose is to document needs for future acquisition so they may be considered and, if approved, included in the County's five year CIP. Assets with an acquisition cost greater than \$50,000 and a useful life of longer than at least one year qualify for inclusion in the County's CIP.

BUDGET AND CIP DEVELOPMENT: EARLY DECEMBER TO JANUARY/FEBRUARY

All operating and capital expenditure funding requests are collected and reviewed by the finance department. Finance also prepares the revenue forecasts, debt analysis and other schedules as needed for consideration.

All of this information is incorporated into a preliminary budget document and CIP which combines current revenue projections with all requested expenditures (including any increases) submitted by departments and agencies.

Representatives of departments or agencies whether requesting additional operating or capital funds or those with other changes or those with no changes are scheduled with the County Administrator for discussions as needed. Changes from those meetings with the County Administrator are made and a proposed (balanced) budget document and CIP are produced. The County's leadership team reviews the proposed budgets to discuss any challenges and the overall budgets positions for the forthcoming new fiscal year.

The proposed CIP is presented to the Planning Commission during public session. The Commission may make revisions. Once revisions are completed, the Planning Commission submits the proposed CIP to the Board of Supervisors for adoption.

CIP & BUDGET DELIBERATIONS: EARLY FEBRUARY TO MARCH

The proposed budget document and CIP are presented to the County Board of Supervisors by the County Administrator during public session. The Board is charged with review so that of ensuring their goals and directives are included in both documents. The Board has opportunity to suggest changes and acquire more information. Once this process is complete, the budget and CIP are ready to be advertised in the local newspaper.

PUBLIC HEARING: MARCH

The Code of Virginia requires a public hearing to be conducted in order to obtain citizen comments on the advertised budget and CIP. These public hearings must be advertised at least seven days prior to the hearing dates; **however**, if the County has conducted a general reassessment of real property, (which is done biennially) the public hearing for the advertised budget will have to be advertised at least 30 days prior to the hearing date. Once the hearing(s) are concluded, the Board must wait at least seven days before adoption can take place.

BUDGET ADOPTION: EARLY APRIL (LATEST)

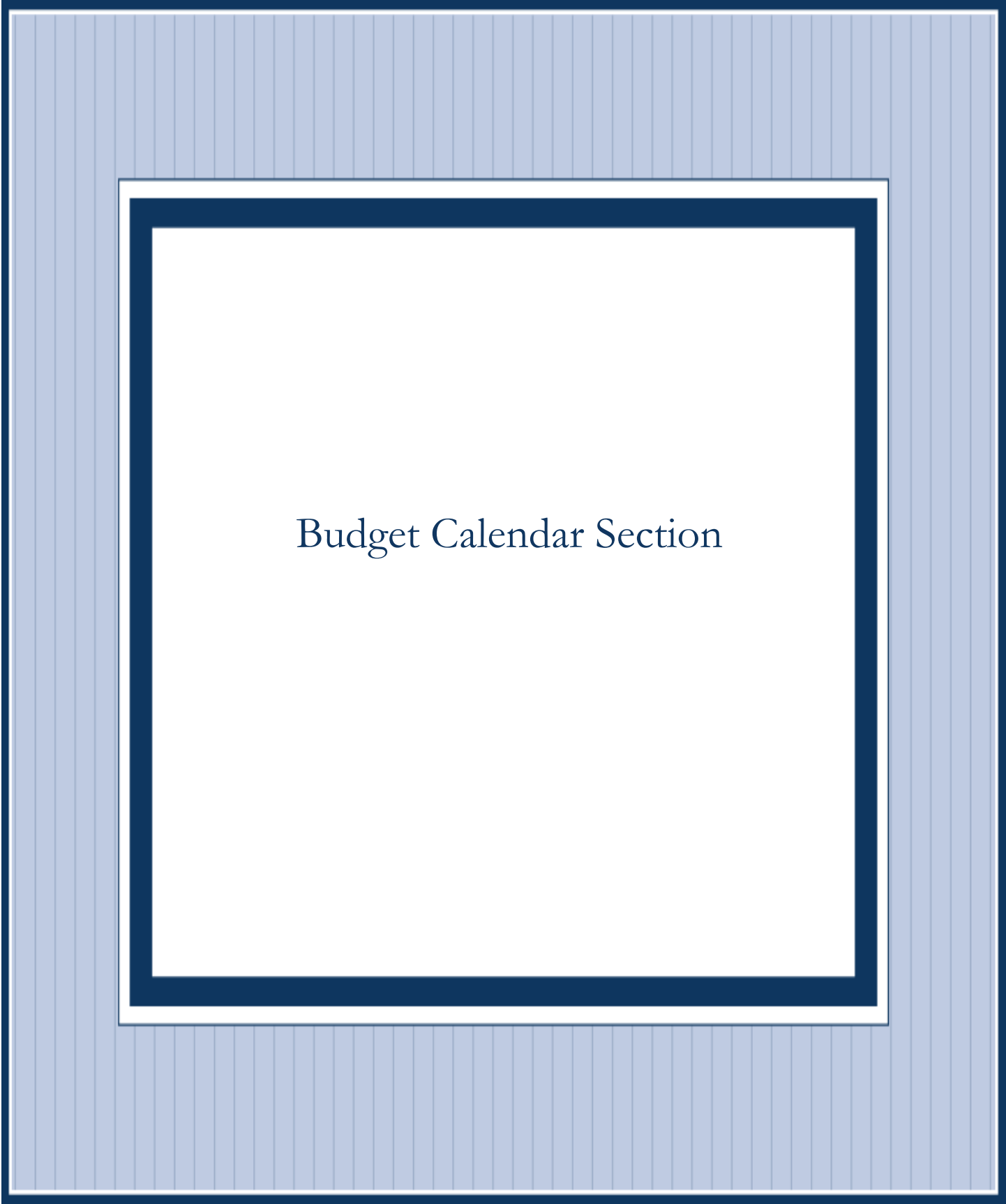
The Board may adopt the advertised budget and CIP at any time after public hearing requirements have been observed. The County may choose to reduce the advertised budget but cannot increase it without an additional public hearing. Once the budget and CIP are adopted, two further steps are required.

The Board must set property tax rates.

Lastly, the Board must adopt an *Appropriation Resolution*. An appropriation is the legal authorization to spend the budgeted amounts it has just adopted. The Board's appropriation resolution is made at the departmental or agency level. This allows department and agency heads to transfer budgetary funds among programs within their department without violating the appropriation resolution.

TAX BILL MAILING: LATE APRIL TO FIRST OF MAY

Real estate and personal property tax bills are mailed reflecting the tax rates adopted with the due date for on time payment of June 5.

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Budget Calendar Section



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ACCOMACK COUNTY FISCAL YEAR 2026 BUDGET CALENDAR

The following calendar recaps dates on which significant budget related events occur during the preparation of the County's annual fiscal plan and capital improvement plan.

2024

December

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
01	02	03	04	05	06	07
08	09	10	11 Formal CIP Presentation to Planning Commission	12	13	14
15	16	17	18	19	20 Operating & Capital Budget Request Deadline	21
22	23 Estimates Development/Fi scal Plan	24 HOLIDAY	25 HOLIDAY	26 Budget Estimates Development/Fiscal Plan Preparation	27	28
29	30	31	01	02	03	04
05	06	Budget Estimates Development/Fiscal Plan Preparation				
		Notes:				

2025

January

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
29	30	31	01	02	03	04
	Budget Estimates Development/Fiscal Plan Preparation			Budget Estimates Development/Fiscal Plan Preparation		
05	06	07	08	09	10	11
	Budget Estimates Development/Fiscal Plan Preparation		HOLIDAY Planning Commission CIP Public Hearing/	Budget Estimates Development/Fiscal Plan Preparation		
12	13	14	15	16	17	18
	Budget Estimates Development/Fiscal Plan Preparation					
19	20	21	22	23	24	25
		Administrator Proposed Budget Developed/Received PRELIMINARY School Board Budget Request				
26	27	28	29	30	31	01
	Administrator Proposed Budget Developed/Received PRELIMINARY School Board Budget Request					
02	03	Notes:				

2025

February

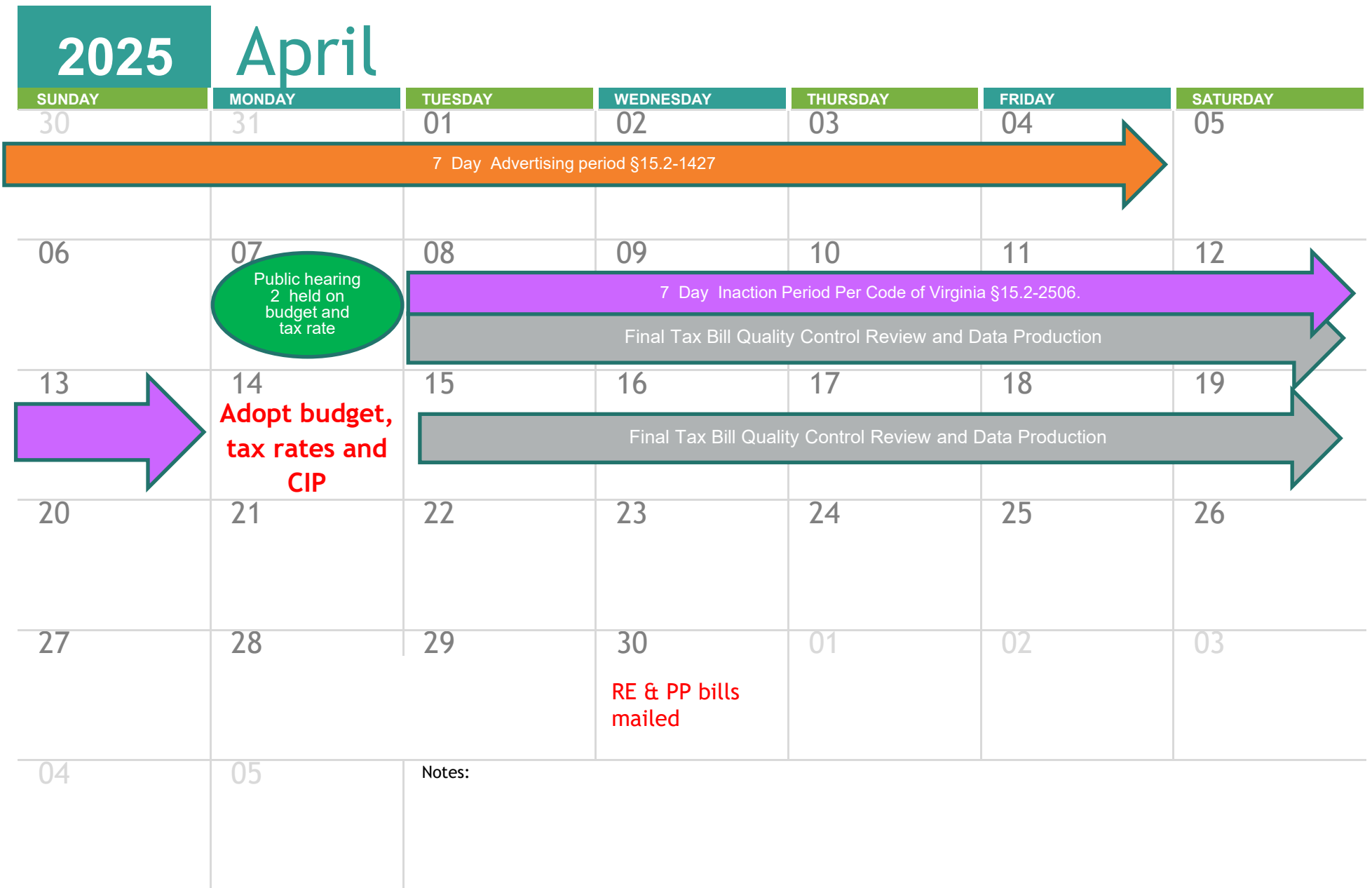
SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
26	27	28	29	30	31	01
				Administrator's Final Proposed Budget work		
02	03 Administrator's Proposed Budget/CIP Received by Board	04	05 Department & Agency Presentations to Board	06	07	08
09	10	11	12	13	14	15
	BOS Budget Work Sessions when needed					
16	17	18	19 School Budget Presentation BOS meeting	20	21	22
	HOLIDAY			BOS Budget Work Sessions when needed		
23	24	25	26	27	28	01
	BOS Budget work session when needed					
02	03	Notes:				

2025

March

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
23	24	25	26	27	28	01
02	03 Send Proposed Fiscal Plan including tax rate Public Hearing Ad to Media	04	05	06	07 Advertise proposed budget, CIP & tax rates 1st Public Hearing	08
09	10	11	12	13	14 Advertise proposed budget, CIP & tax rates 1st Public Hearing	15
16	17	18	19	20	21 Advertise proposed budget, CIP & tax rates 2nd Public Hearing	22
23	24 Public hearing #1 held on budget and tax rate	25	26	27	28 Advertise proposed budget, CIP & tax rates 2nd Public Hearing	29
30	31	Notes:				





2025		May				
SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
27	28	29	30	01	02	03
04	05	06	07	08	09	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31
	HOLIDAY					
01	02	Notes:				

2025

June

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
01	02	03	04	05 Payment due date first installment	06	07
08	09	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	01	02	03	04	05

2024

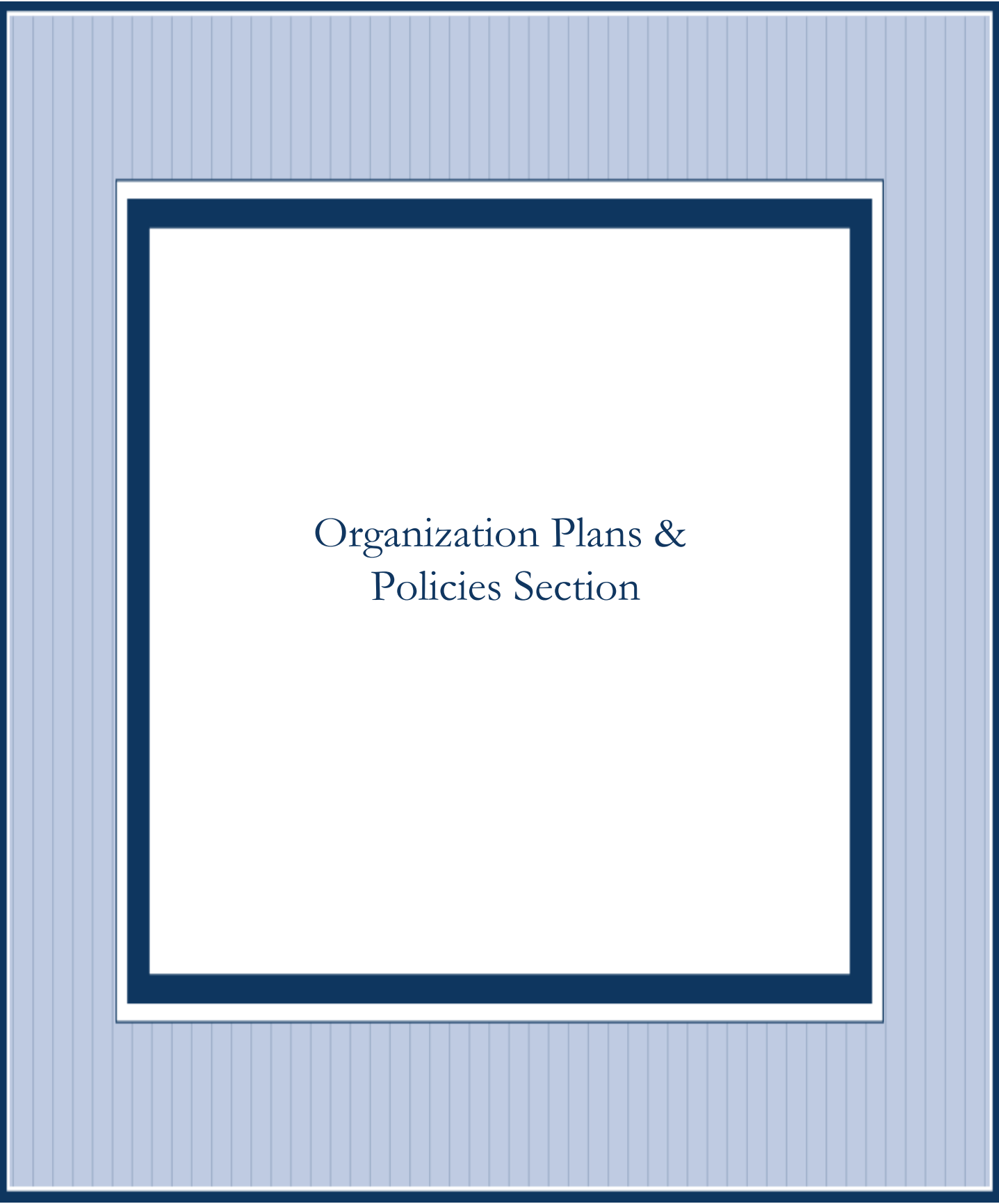
October

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
29	30	01	02	03	04	05
06	07	08	09	10	11	12
13	14 HOLIDAY	15	16	17	18	19
20	21	22	23	24	25	26
27	28 CIP Project Request Memo sent to Depts. & Agencies	29	30	31	01	02
03	04	Notes:				

2024

November

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
27	28	29	30	31	01	02
03	04	05 HOLIDAY	06	07	08	09
10	11 HOLIDAY	12	13	14	15	16
17	18	19	20 CIP Projects due from Departments and Agencies BOS Meeting/ Budget Call	21	22	23
24	25	26	27 1/2 DAY HOLIDAY	28 HOLIDAY	29 HOLIDAY	30
01	02	Notes:				



Organization Plans & Policies Section



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FISCAL POLICIES

A. OPERATING BUDGET POLICIES

1. The County will pay for all current expenditures with current revenues. The County will avoid budgetary procedures that balance current expenditures at the cost of meeting future years' expenses such as using fund balance to fund recurring expenditures.
2. The budget will provide for adequate maintenance of capital assets and for their orderly replacement, to the extent possible.
3. The County will maintain a budgetary control system to help it adhere to the budget.
4. The County will prepare regular reports comparing major actual revenues and expenditures to budgeted amounts.
5. The budget is a plan for raising and allocating resources. The objective is to enable service delivery with allocated resources. Services must be delivered to the citizens at a level which will meet real needs as efficiently and effectively as possible.
6. It is important that a positive undesignated fund balance and positive cash balances be shown in all governmental funds at the end of each fiscal year.
7. When deficits appear to be forthcoming within a fiscal year, spending during the fiscal year must be reduced sufficiently to create a positive undesignated fund balance and a positive cash balance.
8. Department and agency budget submissions must be prepared with the basic assumption that the Board will always attempt not to substantially increase the local tax burden.
9. The County will avoid tax anticipation borrowing and maintain adequate fund balances if possible.
10. The County will adopt an annual balanced budget where the sum of estimated net revenues and appropriated fund balances is equal to or exceeds appropriations.
11. The County will continue to receive the Government Finance Officer's Association award for distinguished budget presentation for its Annual Fiscal Plan.

B. CAPITAL IMPROVEMENT BUDGET POLICIES

1. The County will develop a five-year plan for capital improvements and update it annually.
2. The County will enact an annual capital budget based on the five-year capital improvement plan.
3. The County will coordinate development of the capital improvement budget with development of the operating budget. Future operating costs associated with new capital improvements will be projected and included in operating budget forecasts.
4. The County will use intergovernmental assistance to finance only those capital improvements that are consistent with the capital improvement plan and County priorities, and whose operating and maintenance costs have been included in operating budget forecasts.
5. The County will maintain all its assets at a level adequate to protect the County's capital investment and to minimize future maintenance and replacement costs, when possible.

Organization Plans & Policies Section

6. The County will project its equipment replacement and maintenance needs annually.
7. The County will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted for approval.
8. The County will attempt to determine the least costly financing method for all new projects.

C. DEBT POLICIES

1. The County will confine long-term borrowing to capital improvements or projects that cannot be financed from current revenues except where approved justification is provided.
2. When the County finances capital improvements or other projects by issuing bonds or entering into leases, it will repay the debt within a period not to exceed the expected useful life of the project.
3. The County will plan its debt issuances such that it will maintain compliance with its adopted guidelines. The Constitution of Virginia and the Public Finance Act of 1991 provide the authority for a County to issue general obligation debt secured solely by the pledge of its full faith and credit. A County may also issue debt secured solely by a specific revenue source. Unlike Virginia cities and towns, there is no state law that imposes a limitation on the amount of debt a County can issue therefore it is up to the County to set its own policies. The County's debt policy is guided by the debt ratio guidelines listed below.
4. The County will comply with the following debt ratios guidelines:
 - a) Net debt as a percentage of estimated taxable value should not exceed 2.5%.
 - b) The ratio of debt service expenditures as a percent of governmental fund expenditures should not exceed 12%.
 - c) The County intends to maintain its 10 year tax-supported debt and lease payout ratio at or above 55%.
5. Target debt ratios will be annually calculated and included in the *Statistical Section* of the annual fiscal plan.
6. The County's goal is to budget an amount of equity (pay-as-you-go) funding for capital projects that eliminates the need to finance small capital expenditures. To meet this goal, the County will continue to use unassigned fund balance to fund minor capital expenditures.
7. The County will not use long-term debt for current operations.
8. The County will retire tax anticipation debt annually if issued.

D. REVENUE POLICIES

1. The County will try to maintain a diversified and stable revenue system to shelter it from short-run fluctuations in any one revenue source.
2. The County will estimate its annual revenues by an objective, analytical process.
3. The County will maintain sound appraisal procedures to keep property values current. Property will be assessed at 100% of full market value.

Organization Plans & Policies Section

4. The year-to-year increase of actual revenue from the property tax will be kept as low as practicable. Reassessments will be made of all property at least every two years.
5. The County will recommend an aggressive but fair policy of collecting property tax revenues.
6. The County will establish all user charges and fees at a level related to the cost of providing the services.
7. The County will set fees and user charges for each enterprise fund such as the Landfill Fund at a level that fully supports the total direct and indirect cost of the activity.
8. The County should routinely identify intergovernmental aid funding possibilities. However, before applying for and accepting intergovernmental aid, the County will assess the merits of a particular program as if it were funded with local tax dollars. Local tax dollars will not be used to make up for losses of intergovernmental aid without first reviewing the program and its merits.

E. EXPENDITURE POLICIES

1. The County will provide funding to the following external organizations based on approved funding formulas:

Organization	Fiscal Year 2026 Funding Formula
Accomack County School Division	Annual operational funding equal to approximately 52% of County General Fund Property Taxes, Other Local Taxes and Non-Categorical Aid less revenues dedicated to the E911 Commission and Tourism Commission and other taxes newly implemented or being considered such as the cigarette tax.
Eastern Shore E911 Commission	Annual operational funding equal to 36.71% of annual revenue derived from the Communication Sales and Use Tax plus a fixed sum of \$865,851 in FY26.

F. FUND BALANCE, WORKING CAPITAL & CONTINGENCY POLICIES

1. The County will budget a contingency reserve to pay for needs caused by unforeseen emergencies, including unanticipated expenditures of a nonrecurring nature, or to meet unexpected small increases in service delivery costs. This reserve will be maintained at no less than 0.5% of total General Fund budgeted expenditures and other uses (transfers). The County does not consider Accomack County Public School Division's restricted fund balance – contingency amount in working towards the goal established of 16.7% as noted in section 3.
2. The County allows the Accomack County Public School Division to establish a general contingency equal to an amount no more than 1.25% of total budgeted school operating expenditures as per Board adopted policy. The general contingency was initially funded from the portion of the School Division's FY18 local appropriation remaining untransferred to the School Division at the close of the fiscal year, in the amount of \$210,003. In the years since FY 2018, the Board of Supervisors have allowed the Schools to carry over all unused allocation (which have in each year exceeded the 1.25% policy limit.) Subsequent to FY23 year end, the Board also approved carryover of unused funds in their entirety which is reported as an assignment of fund balance and is not part of the County's unassigned fund balance as of June 30, 2024.
3. The County will commit and maintain "Rainy Day/Revenue Stabilization" funds in the General Fund to meet unexpected revenue shortfalls or financial emergencies. The County's goal is to maintain this committed fund balance at an amount equal to no less than 16.7% of budgeted governmental funds' net operating revenues by the end of fiscal

Organization Plans & Policies Section

year 2031 with contributions having had to be reduced in prior years, reconsideration of this end target date was part of FY25 budget study. Governmental funds' net operating revenue includes total general fund revenue plus total component unit school board general operating revenue. In order to achieve this funding level by fiscal year 2031, the County will have to appropriate to committed fund balance each year the amounts set forth in the table below:

Fiscal Year	Minimum Annual Appropriation Required or Proposed	General Fund Committed Rainy Day Fund Balance	Projected General Fund & School Operating Fund Revenues ¹	Rainy Day Fund Balance Ratio
2014 (actual)	\$ 771,729	\$ 7,632,118	\$ 70,270,897	10.9%
2015 (actual)	\$ 783,305	\$ 8,415,423	\$ 73,222,244	11.5%
2016 (actual)	\$ 795,054	\$ 9,210,477	\$ 76,171,999	12.1%
2017 (actual)	\$ 806,980	\$ 10,017,457	\$ 77,701,600	12.9%
2018 (actual)	\$ 819,085	\$ 10,836,542	\$ 79,414,422	13.6%
2019 (actual)	\$ 518,944	\$ 11,355,486	\$ 81,215,483	14.0%
2020 (actual)	\$ 447,231	\$ 11,802,717	\$ 84,016,673	14.0%
2021 (actual)	\$ 500,000	\$ 12,302,717	\$ 95,584,826	12.9%
2022 (actual) ²	\$ 64,334	\$ 12,367,051	\$ 95,457,820	13.0%
2023 (actual)	\$ 850,000	\$ 13,217,051	\$ 117,821,480	11.2%
2024 (actual)	\$ 867,000	\$ 14,084,051	\$ 120,177,910	11.7%
2025 (adopted)	\$ 884,340	\$ 14,968,391	\$ 122,581,468	12.2%
2026 (adopted)	\$ 972,774	\$ 15,941,165	\$ 125,033,097	12.7%
2027 (estimated)	\$ 1,070,051	\$ 17,011,216	\$ 127,533,759	13.3%
2028 (estimated)	\$ 1,177,057	\$ 18,188,273	\$ 130,084,434	14.0%
2029 (estimated)	\$ 1,294,762	\$ 19,483,035	\$ 132,686,123	14.7%
2030 (estimated)	\$ 1,424,238	\$ 20,907,274	\$ 135,339,845	15.4%
2031 (estimated)	\$ 2,086,662	\$ 22,993,936	\$ 138,046,642	16.7%

¹ Assumes 2.0% annual revenue growth

² Excludes one-time CARES and ARPA revenues

At the close of each fiscal year the County will adjust the Rainy Day/Revenue Stabilization committed fund balance based on actual fiscal year results by moving such amounts from unassigned fund balance to it as may be necessary to reach the balances above.

Use of the Rainy Day/Revenue Stabilization committed fund balance is only permitted to:

- Offset a projected County or School Division revenue shortfall that is greater than 1% of General Fund Operating Revenue.
- Respond to an emergency situation such as those created by natural disasters, severe weather events, etc. which significantly impacts the operations of the County or public school division.
- Mitigate a potential event that, left unaddressed, could jeopardize the safety or security of the public, students or employees;
- To take actions necessary to preserve the County's or School Board's overall financial health.

Appropriations from the Rainy Day/Revenue Stabilization committed fund balance require a supermajority vote of the Board of Supervisors. The amount appropriated from it during any one year cannot exceed more than ½ of the balance. No appropriation of this committed fund balance will occur without prior presentation to the Board of a plan and timeline for replenishing it to its previous level within 3 years.

4. The County will maintain an amount of working capital in its enterprise funds equal to no less than 45 days worth of annual operating expenses. Use of working capital that results in the amount available being less than the 45 day minimum must be approved by the Board of Supervisors and shall not be used to compensate for structural budget

Organization Plans & Policies Section

deficits but rather to address projected short-term enterprise fund revenue shortfalls or mitigate major unanticipated enterprise fund expenses.

The amount of available working capital that may be used during any one year cannot exceed more than ½ of the available balance. All proposed uses of working capital resulting in the amount falling below the minimum level must be accompanied by a restoration plan that brings the balance back to the required level within 3 years.

5. The unexpended portion of the School Division annual local funding appropriation will be held as assigned fund balance in the General Fund at the close of the fiscal year and will be reappropriated in the ensuing fiscal year, to first satisfy the sum of all open school project encumbrances at the close of the previous year; then to maintain a school division operating contingency (see item 2 above). Remaining funds, if any, after the School Division budget contingency has been appropriated will be split on a 50/50 basis between the County and Schools and used for pay-go financing of capital as required by County policy.

6. Unassigned Fund Balance may be appropriated at the discretion of the Board of Supervisors, but will be used only for non-recurring, one-time capital expenditures.

G. INVESTMENT POLICIES

1. The County will attempt to provide a cash-flow analysis of all funds on a continuous basis. Disbursement, collection and deposit of funds will be scheduled to insure maximum cash availability.

2. The Treasurer will attempt to invest all idle cash on a constant basis.

3. Financial reports will provide regular information concerning cash position.

4. The County will require the Treasurer to regularly review contractual consolidated banking services.

H. ACCOUNTING, AUDITING AND FINANCIAL REPORTING POLICIES

1. The County will establish and maintain a high standard of accounting practices.

2. The accounting system will maintain records on a basis consistent with accepted standards for local government accounting.

3. Regular quarterly financial reports will be distributed to the Board that include information on major revenues, expenditures and select statistical data.

4. An independent public accounting firm will perform an annual audit and will publicly issue an opinion on the County's Annual Comprehensive Financial Report.

5. The County will continue to receive the Government Finance Officer's Association award for excellence in financial reporting for its Annual Comprehensive Financial Report.

6. The County will require all external organizations that request or receive \$10,000 or more in direct County funding to submit to the County annual audited financial statements.



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Significant Budget
Assumptions Section



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Significant Budget Assumptions

REVENUES

1. **REAL PROPERTY REASSESSMENT AND TAX RATES:** Periodic real property reassessments are required by the Code of Virginia to occur at least every six years. The County reassesses the value of real property on a biennial basis. The purpose of property tax reassessment is to realign the values of real property that are determined with values of other kinds of property that are assessed annually, such as personal property and utilities.

NON-REASSESSMENT TAX YEAR: The results from the *next* real property reassessment will not be available until next year which puts us in a familiar but precarious situation from a budget perspective for fiscal year 2026. Although the Board of Supervisors will not debate any reassessment related tax rate changes until the FY27 budget deliberations begin, the result of these deliberations will impact the FY26 budget since the due date of the first installment of taxes tied to the 2025 rates falls within the FY26 budget year. This creates a budgeting dilemma in that it forces us to estimate what a future Board will do once the reassessment data is available. The FY26 adopted annual fiscal plan builds on the 2024 real property reassessment which was completed as scheduled.

District	Estimated FMV at January 1, 2025 excluding assessments for new construction	Less 2025 Land Use Value Reductions	Estimated TAXABLE VALUE at January 1, 2025 excluding assessments for new construction	TAXABLE VALUE at January 1, 2024 per Certified Land Book	% Change from 2024 to 2025
All Districts	\$ 5,471,886,407	\$ (107,866,600)	\$ 5,364,019,807	\$ 5,310,910,700	1.00%

The County's current real estate tax rate is 48.4 cents per \$100 of assessed value for property located on the mainland and 38.3 cents for that on Chincoteague Island.

The FY26 annual fiscal plan adopted an additional \$314,042 in local funds to the school division, an increase of 1.3% over the prior year. Noted in previous annual fiscal plans, Accomack County loses teachers to Worcester County, MD and other districts at an alarming rate primarily due to compensation disparities.

TAX RATES: The FY26 annual fiscal plan adopted 5 cents increase in real estate tax rates in this annual fiscal plan. The entire 5 cents increase is designated for EMS. The tax increase is due to the EMS Fund's structural imbalance.

Comparison of 2024 Adopted and 2025 Adopted Real Estate Tax Rates (per \$100 of assessed value)				
Tax Component	Adopted Calendar Year 2024 Tax Rate	Adopted Calendar Year 2025 Tax Rate	Difference from 2024 Adopted Rate	
General Fund	\$ 0.351	\$ 0.351	\$ -	
EMS ¹	\$ 0.101	\$ 0.151	\$ 0.050	
Debt Service	\$ 0.032	\$ 0.032	\$ -	
Total ²	\$ 0.484	\$ 0.534	\$ 0.050	

¹ The EMS tax rate component is not levied within the incorporated limits of the Town of Chincoteague Island.

² An additional real estate tax of .025 per \$ 100 of assessed value is levied for mosquito control in Greenbackville and Captains Cove.

2. **REAL ESTATE VALUES GROWTH (NEW CONSTRUCTION):** Taxable values of real property for calendar year 2025 will grow by an estimated 1% per review of new construction by the County Assessor. Note that a one cent increase in the real estate tax generates approximately \$517,000 in revenue.

REVENUES (continued)

3. **LOCAL ASSESSMENT RATIO:** The Code of Virginia §58.1-2604 requires local assessment ratios be calculated for each locality in Virginia by the Virginia Department of Taxation. The ratio is subsequently applied to the FMV of Public Service Corporation (PSC) property, as determined by the State Corporation Commission, in order to determine its taxable value. This process is intended to equalize the values of PSC property with that of other taxable real property locally assessed. The last local assessment ratio provided by the Department of Taxation equaled 90.3% and was for tax year 2024. The adopted FY26 budget assumes the local assessment ratio will remain level for tax year 2025. For every 1% change in the local assessment ratio, County tax revenue is impacted by approximately \$23,750.
4. **PERSONAL PROPERTY TAXABLE VALUE GROWTH:**
 - a. Vehicles and trailers: No significant change in total vehicle and trailer taxable values is assumed however a more thorough analysis of the Department of Motor Vehicles (DMV) annual file will be conducted once the file is received. The DMV annual file contains the values of all vehicles in the County as of January 1 that are registered with the DMV.
 - b. Mobile Homes and Boats: No significant change in the total taxable value of pleasure boats nor mobile homes is forecast.
5. **PERSONAL PROPERTY TAX RELIEF ACT (PPTRA):** The County receives \$3,055,209 in PPTRA aid each year from the Commonwealth. The purpose of this funding is to reduce the amount of personal property taxes paid by County taxpayers for their personal use vehicles. When the program was first introduced in 1998, the amount of funds the County received was reimbursement based. This meant that Commonwealth funding increased as the taxable value and/or number of personal use vehicles increased. In 2007, The Commonwealth acted to control the growing cost of this program by moving from a reimbursement-based system to a pro rata share of a capped amount. As a result of this change, the County annually calculates the percentage of relief it can grant its citizens based on this capped amount provided by the General Assembly. This percentage is then used to grant relief for qualifying vehicles via a credit on the personal property tax bill.

As taxable values and/or the number of vehicles increases, the County must decrease the percentage relief given unless it intends on subsidizing the Commonwealth's program. Based on projected vehicle values for tax year 2025, no change in the PPTRA relief percentage is deemed necessary.

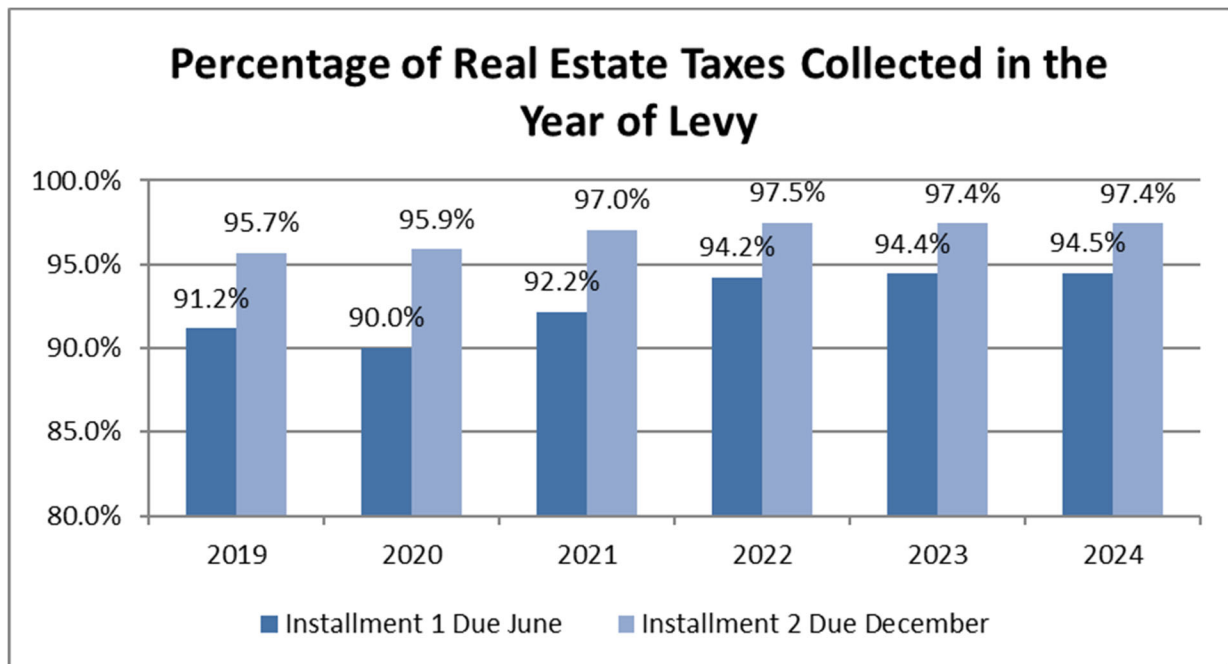
Comparison of Current PPTRA Relief % to Adopted Relief %			
Description	Actual TY2024 PPTRA Relief %	Adopted TY2025 PPTRA	
		Relief %	Change
Personal use vehicles valued under \$1000	100%	100%	0%
Personal use vehicles valued at \$1,001 and above (Relief on first \$20,000 of value only)	31%	31%	0%

REVENUES (continued)

PPTRA Aid Granted vs. State Aid Received				
Tax Year	PPTRA Relief %	PPTRA Relief Granted by County	Commonwealth Reimbursement	Difference
2019	42%	3,134,507	3,055,209	(79,298)
2020	40%	3,043,131	3,055,209	12,078
2021	40%	3,278,696	3,055,209	(223,487)
2022	38%	3,180,137	3,055,209	(124,928)
2023	38%	3,731,226	3,055,209	(676,017)
2024	31%	3,041,361	3,055,209	13,848

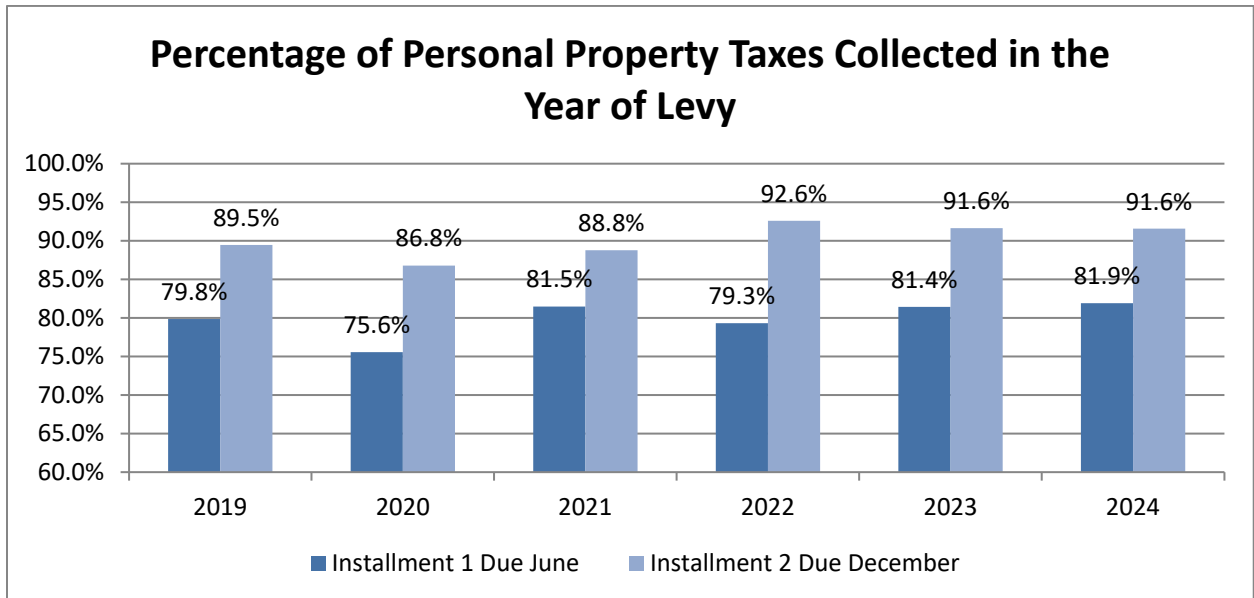
Source: RBS AR Adjustments Report

6. **REAL ESTATE CURRENT LEVY COLLECTION RATES:** The County’s “current” collection rate for real estate taxes due 12/5/2025 and 6/5/2026 is projected to be 97.4% and 94.5% respectively. “Current” is defined as the amount of the taxes collected in the fiscal year of levy. These collection rates were derived from an analysis of the County’s aged tax receivable trial balance dated 8/31/24 and is an annual review. A history of “current” (as defined above) collection rates by fiscal year and installment are shown below.



REVENUES (continued)

7. **PERSONAL PROPERTY CURRENT LEVY COLLECTION RATES:** The County's "current" collection rate for personal property taxes due 12/5/2025 and 6/5/2026 are projected to be 81.9% and 91.6% respectively which continues to be significantly lower than those of other Counties of similar size and demographics. These collection rates are the same as those used to develop the prior year budget.



8. **DELINQUENT PERSONAL PROPERTY TAX COLLECTIONS:** The County is estimated to collect approximately \$1,335,647 in delinquent personal property taxes. This budget estimate remains level from the FY25 adopted budget. The County began using a third-party collection service to collect delinquent personal property taxes in FY2023.
9. **DELINQUENT REAL ESTATE TAX COLLECTIONS:** The County is estimated to collect approximately \$1,128,601 in delinquent real estate taxes which is a 4% decrease from fiscal year 2025.
10. **VEHICLE LICENSE FEES:** The County assesses a vehicle license fee (VLF) on all vehicles housed, parked or garaged within Accomack County except for those located within an incorporated town that charges a similar vehicle license fee. The County bills this fee as a separate item on the property owner's regular personal property tax bill. Certain exemptions apply such as antique vehicles, vehicles owned by volunteer firefighters, etc. This fee is prorated based on the number of months the vehicle resides in the County and cannot exceed the fee charged by the Commonwealth pursuant to Code of Virginia §46.2-752. The VLF is budgeted to remain \$27.00 for automobiles and \$25.00 for motorcycles. The estimate for FY2026 is \$710,000 assuming a current collection rate of 73%. Delinquent tax collection efforts by the Treasurer's Office are key to maximizing this revenue stream.

Significant Budget Assumptions

REVENUES (continued)

11. **SALES & USE TAX REVENUE:** The Commonwealth of Virginia's state sales and use tax rate is 4.3%. There is an additional 1% local tax that is collected by the Commonwealth and remitted back to the jurisdiction where the transaction took place. Collections are expected to be slightly less in FY26 compared to FY25.

Sales and Use Tax Comparison By Fiscal Year		
Period	Collected	Change
FY21 Actual	\$ 5,403,723	7.0%
FY22 Actual	\$ 5,855,720	7.7%
FY23 Actual	\$ 6,165,054	5.0%
FY24 Actual	\$ 6,197,549	0.5%
FY25 Budget	\$ 6,350,012	2.4%
FY26 Budget	\$ 6,338,172	-0.2%

12. **RECORDATION TAXES:** Recordation tax revenue is forecasted to remain constant as compared to the amount budgeted in FY26.
13. **CIGARETTE TAXES:** FY26 adopted budget increases Cigarette tax from \$0.20 per pack to \$0.40 per pack.
14. **LANDFILL TIPPING FEE:** The tipping fee is used to fund all operating, capital, closure and post-closure expenses of the County's North Landfill and South Transfer Station. Fund revenue is calculated at breakeven meaning the fee is the minimum needed to ensure that the cost of operating solid waste facilities is recovered solely from end users. The adopted annual fiscal plan assumes no rate increase in the tipping fee for Fiscal Year 2026. Estimated future cell closure and construction schedules, received from the County landfill engineering consultant in September 2023, are below and are based on a topographic survey of the active waste receiving cell (Cell 7) since it became active in September 2022 and upon permitted cell capacity. Based on this information, North Landfill Cell 7 will reach capacity and need to be closed by December 2028.

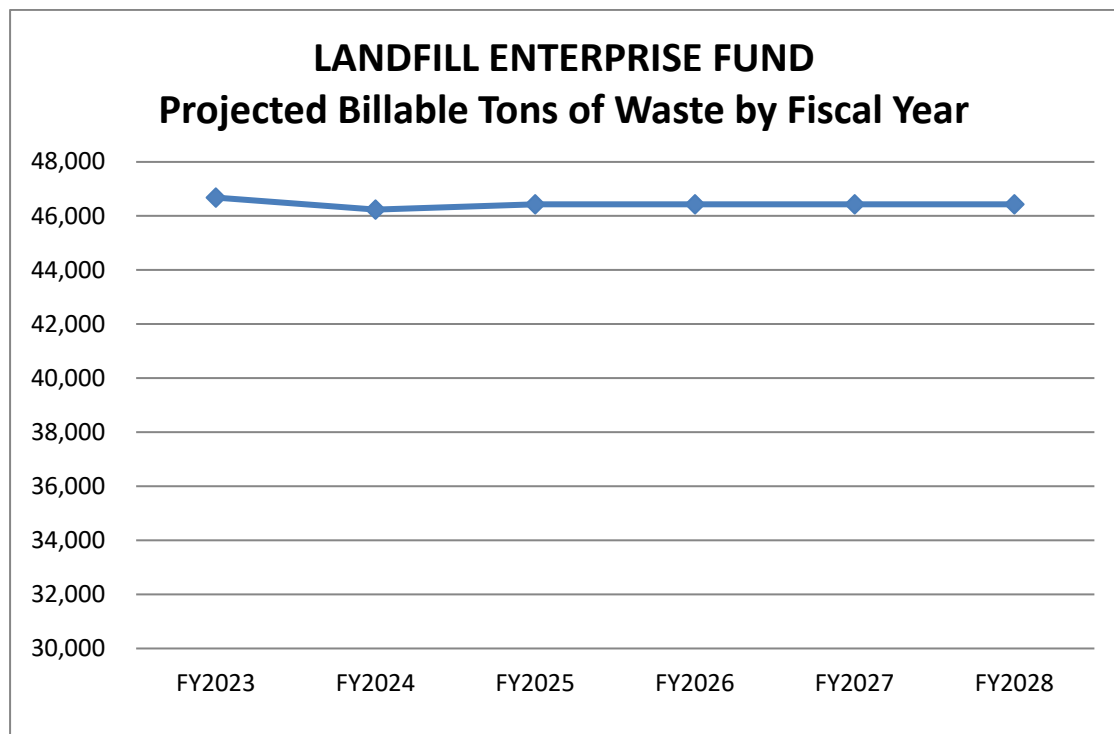
Cell #	Remaining Airspace (cy)	Life Expectancy (years)
Cell 7	356,275	4.35
Cell 8	447,218	5.45
Cell 9	446,098	5.44
Cell 10	448,420	5.47
Cell 11	448,220	5.47
Total	2,146,231	26.18

Significant Budget Assumptions

REVENUES (continued)

Cell #	Estimated Latest Date to Start Design	Estimated Latest Date to Start Construction	Estimated Required Ready to Open Date	Estimated Date for Closure
Cell 7	-	-	-	Dec 2028
Cell 8	Sep 2027	Apr 2028	Oct 2028	May 2034
Cell 9	Sep 2032	Apr 2033	Mar 2034	Nov 2039
Cell 10	Sep 2038	Apr 2039	Sep 2039	Apr 2045
Cell 11	Sep 2043	Apr 2044	Feb 2045	Oct 2050

15. **LANDFILL WASTE STREAM:** The County landfill and transfer station will keep tipping fees level to FY25 at \$80 per ton of waste. At a tipping fee of \$80 per ton of waste, this billable waste stream will generate over \$4M in revenue to support landfill operations.



16. **OTHER STATE AND FEDERAL AID:**

Shared Expense Reimbursements: Shared expense reimbursements are projected to increase in FY26 to cover the cost of State approved salary increases for state supported local employees. The Commonwealth currently pays for a portion of operating costs for constitutional offices including the Sheriff, Treasurer, Commissioner of Revenue, Clerk of Circuit Court and Commonwealth's Attorney. The Commonwealth also funds a portion of the Registrar and Electoral Board operations and County Jail. With the budget amendments to the FY26 Commonwealth's budget both from the Governor and General Assembly affecting shared expense reimbursements, the County adopted increases in funding in these revenue lines.

OPERATING EXPENDITURES

1. **EMPLOYEE COMPENSATION:** The adopted fiscal plan includes funding for a general 3% compensation increase, effective July 1, 2025, for all regularly scheduled County and “state supported” local positions. State supported local positions include Constitutional Officers and their employees, Social Services employees and the General Registrar. This compensation increase assumes, and is contingent upon, state matching funds being available to cover the cost of providing this increase to state supported local positions. The Governor’s FY26 proposed budget presented to the State money committees in December 2025 provides the necessary funds for this action. It should be noted that the effective date and percentage increase both align with what has been proposed for state employees.

Cost of Adopted 3% Compensation Increase by Fund	
	Fiscal Year 2026
Fund	3% General Increase
General Fund	\$ 506,710
Consolidated EMS Fund	124,816
Landfill Fund	27,709
Total Cost	\$ 659,235

In addition to the general increase outlined above, the County’s adopted fiscal plan includes an additional 6% pay increase for dispatch staff as defined by the Commonwealth Compensation Board. This initiative was recommended by the Governor and is embedded in the County’s adopted budget however the County’s plan goes a step further by providing this same increase to dispatch staff on the Regional 9-1-1 Commission.

2. **POSITION ADDITIONS/REDUCTIONS/VACANCIES:** The FY26 adopted annual fiscal plan contains 5.5 new/additional FTEs including an EMS Drug Box Compliance Officer and 4.5 additional School Resource Officers. In regards to position reductions, the FY26 budget incorporates freezing one full-time vacant position currently assigned to the procurement function. This position has been frozen for the past several years. In addition, the County began outsourcing building custodian services as these positions became vacant. The FY26 annual fiscal plan continues this approach.
3. **VRS PENSION CONTRIBUTIONS/HAZARDOUS DUTY COVERAGE:** The County participates in the Virginia Retirement System’s (VRS) defined benefit & defined contribution plans on behalf of its employees. VRS administers pension plans for over 800 governmental entities. As a participant, the County is required to fund its pension plans using contribution rates which are solely stipulated by VRS. Based on information received from VRS, the required contribution rate for fiscal year 2026 will remain at 15.62% of covered payroll. Included in this percentage is the 5% mandatory contribution from the employee with the remaining 10.62% paid by the County. This contribution rate funds the defined pension benefit afforded all full-time employees and the Hazardous Duty Supplement that is only applicable to eligible County firefighters/EMTs and sworn law enforcement. The Hazardous Duty Supplement allows covered employees to retire earlier by providing an annual supplement which begins at retirement and continues until normal retirement age under Social Security. The supplement is paid on top of the normal retirement benefit provided by VRS.

OPERATING EXPENDITURES (continued)

- i. Effective July 1, 2024, VRS changed how it administers the Hybrid Retirement Plan defined contribution (DC) component so that is more like a traditional DC plan. On this date, participating employers began paying a single defined benefit (DB) rate that includes hybrid plan, Plan 1 and Plan 2 members. The County is required to make DC contributions based solely on the member's creditable compensation. These contributions are in addition to those associated with the VRS defined benefit plan and are included in the projected retirement costs resident in the County's projected personnel costs for FY26.
4. **EMPLOYEE MEDICAL INSURANCE:** Employee medical insurance costs are projected to increase by 20%. For budgeting purposes, we have assumed the projected cost increase will be shared by both the employer and employee based on the percentage each contributes towards the total premium. The County currently pays for 80% of employee only coverage plus 50% of the additional cost associated with dependent/spouse coverage. The two tables below provide a summary of the cost of monthly health care for both the employer and employee based on the projected rates. The first table assumes the employee has employee-only coverage while second table assumes family coverage. A 20% increase in employee medical insurance is expected to cost \$509,043 (all funds).

Monthly Premium Comparison (Employee Only Coverage)(High Option)				
	Fiscal Year	Fiscal Year		Percent
Monthly Premium:	2025	2026	Difference	Increase
Employer Share	\$ 617.71	\$ 741.25	\$ 123.54	20.0%
Employee Share	\$ 154.43	\$ 185.32	\$ 30.89	20.0%
Total Monthly Premium	\$ 772.14	\$ 926.57	\$ 154.43	20.0%

Monthly Premium Comparison (Family Coverage)(High Option)				
	Fiscal Year	Fiscal Year		Percent
Monthly Premium:	2025	2026	Difference	Increase
Employer Share	\$ 1,339.65	\$ 1,607.58	\$ 267.93	20.0%
Employee Share	\$ 745.11	\$ 894.13	\$ 149.02	20.0%
Total Monthly Premium	\$ 2,084.76	\$ 2,501.71	\$ 416.95	20.0%

Note: Premiums shown are for Key Care 15 Plus Plan.

Employee increase does not incorporate tax savings associated with the County POP plan.

5. **EMPLOYEE LIFE INSURANCE:** The County provides VRS administered group life insurance benefits to all full-time employees with the County responsible for the entire premium. It is assumed in FY26 that the contribution rate is expected to remain relatively constant at 1.18% of covered payroll. This rate was communicated to the County via a VRS memo dated January 5, 2024.
6. **WORKERS' COMPENSATION:** The County has been advised by our risk management consultants that the County workers' compensation experience modifier will decrease to 0.71 for fiscal year 2026. Reduction of worker's compensation exposure by providing employee training and education opportunities continues to prove as a positive investment.

Significant Budget Assumptions

OPERATING EXPENDITURES (continued)

7. **POST EMPLOYMENT BENEFITS:**

VRS Health Insurance Credit Program: The County participates in the VRS Health Insurance Credit Program which provides retirees with a reimbursement to assist with the cost of health insurance premiums. The program is administered solely by VRS and the credit amount controlled by the General Assembly. The monthly benefit is set at \$1.50 per year of creditable service and available only to those who retire with at least 15 years of service. The actuarially determined annual contribution rate is determined by VRS. It is currently .45% of eligible payroll and not projected to increase. Eligible payroll excludes that associated with state-supported employees. These employees receive the credit but it is funded entirely by the Commonwealth.

County Health Insurance Credit Program: The County also provides an additional Health Insurance Credit to retirees which is over and above the amount paid through the VRS Health Insurance Credit Program. This monthly benefit is set at \$2.50 per year of creditable service. The County has established a Trust for the purpose of accumulating and investing assets to fund this benefit. The adopted Annual Fiscal Plan assumes the County will contribute \$277 per employee, an increase of \$64 from the previous year, or approximately \$81,715 with the majority coming from the General Fund.

The combined benefits of the VRS Health Insurance and County Health Insurance Credit provide for a monthly benefit equal to \$4.00 per year of creditable service. This is the same monthly credit afforded school employees under their mandated VRS program.

8. **SCHOOL DIVISION FUNDING:** The School Division will be allocated an additional \$314,042 in local funding which equates to 52% of the projected revenue increase associated with property taxes, local taxes and Non-Categorical Aid of the General Fund. This is the same percentage used last year to allocate new revenue between the County and School Division and is based on the revenue sharing formula.

FY26 School Board Local Funding Calculation			
	FY25	FY26	Increase
General Fund Property Tax Budget	\$ 32,185,542	\$ 32,858,402	\$ 672,860
General Fund Non-Categorical Aid (includes PPTRA)	3,157,163	3,158,470	1,307
General Fund Other Local Taxes Budget	12,196,360	12,380,088	183,728
Less dedicated revenue Property Tax Revenue for:			
1.25 cent RE rate transfer from Debt Service Fund to General Fund	(664,118)	(664,118)	-
E911 Commission	(271,655)	(271,655)	-
Cigarette tax	(1,120,044)	(1,318,754)	(198,710)
Meals tax	(1,010,626)	(989,809)	20,817
Tourism Commission	(66,000)	(66,000)	-
Total Revenue Subject to Share with School Board	\$ 44,406,622	\$ 45,086,624	\$ 680,002
Percent of Revenues Shared with School Division	52%	52%	
Adopted FY25 School Local Funding Budget			\$ 23,113,824
Increase in funding pursuant to traditional revenue share formula:			
New Revenue less amounts dedicated in FY26 x 52%			353,944
Additional Amount over Funding Formula			-
50% share of School Resource Officer (SRO) funded by Sheriff's Office			(39,902)
Adopted FY26 School Local Funding Budget			\$ 23,427,866

OPERATING EXPENDITURES (continued)

9. **COMPREHENSIVE SERVICES ACT (CSA):** The Comprehensive Services Act is a Virginia law designed to help troubled youths and their families. It requires parents, local agencies, State agencies, and service providers to work in unison to plan and provide services to children who have serious emotional or behavioral problems, who may need residential care or enhanced services beyond the capabilities of local agencies, foster care services or special education services. The responsibility for implementing and administering CSA related services falls on local Community Policy and Management Teams (CPMT). Costs associated with CSA are shared with the State. Typically, the County is responsible for 23% of these costs. The required local match is projected to increase by \$90,000 to \$292,916 based on historical cost trends.

10. **ADDITIONAL OPERATIONAL FUNDING:** Any additional appropriations made by the Board of Supervisors during FY25 which were determined to be of recurring nature are included in the adopted FY26 Annual Fiscal Plan. All other “new” initiatives for Fiscal Year 2026 that were adopted for funding are listed in the following table.

Significant Budget Assumptions

OPERATING EXPENDITURES (continued)

New Funding Initiatives for Fiscal Year 2026				
Fund/Department	Description	Operating Funds	Capital or 1-time Oper	Total Adopted
General Fund				
Building & Grounds	Pay for On-Call Program - Weekends/Holidays	\$ 16,000	\$ -	\$ 16,000
Building & Grounds	Increase Contract Maintenance Costs - Social Sv cx	9,200	-	9,200
Building & Grounds	Maintenance service contracts - funding increase	32,700	-	32,700
Building & Grounds	Increase in electrical services	14,950	-	14,950
Building & Grounds	Maintenance supplies	8,000	-	8,000
Building & Grounds	Abandon heating oil UST - 911 center	-	6,000	6,000
Building & Grounds	Building assessment/design services - clerk's office	-	39,000	39,000
Clerk of Cir Ct	Court Attorney tables	-	3,000	3,000
Clerk of Cir Ct	Part-time Employee (document archiving)	-	30,000	30,000
Comm. of Revenue	Tax exemption for surviving spouses - COV mandate	9,000	-	9,000
Comm. of Revenue	Increase utilization of existing tax relief programs	22,904	-	22,904
Common. Attorney	Software maintenance increase	12,850	-	12,850
Common. Attorney	Dues and membership	985	-	985
County Assessor	Reassessment & CAMA maintenance	5,200	27,300	32,500
County Assessor	Employee field safety enhancement initiatives	-	10,000	10,000
County Attorney	Dues and membership	300	-	300
Electoral Board	Increase board members salary	850	-	850
Electoral Board	Part-time wages increase	12,000	-	12,000
Electoral Board	Professional services	1,220	-	1,220
Electoral Board	Maintenance & service contracts	1,600	-	1,600
Electoral Board	Postal services	2,000	-	2,000
Electoral Board	Office supplies	1,000	-	1,000
Emergency Mgmnt	Drone	-	12,000	12,000
Emergency Mgmnt	Drone maintenance	2,000	-	2,000
External Org.	Accomack Co. Health Department - local match expenses	22,979	-	22,979
External Org.	Accomack County School Board - additional funding per formula	209,777	-	209,777
External Org.	AN-PDC - ES Navigable Waterways Committee fee & mileage	2,350	-	2,350
External Org.	AN-PDC - SWAP program study	-	50,000	50,000
External Org.	Town of Chincoteague - School Resource Officer costs	63,000	-	63,000
External Org.	EDA - Additional grant matching funds	-	50,000	50,000
External Org.	ESCSB - local match requirement	60,051	-	60,051
External Org.	ESVA Housing Mission	9,999	-	9,999
External Org.	ESVA Tourism Commission - Staff benefits	5,000	-	5,000
External Org.	ESVA Tourism Commission - expand marketing efforts	20,000	-	20,000
External Org.	VFR - PPE Replacement Assistance Grant Program	-	250,000	250,000
External Org.	VFR - additional ongoing contributions	150,000	-	150,000
External Org.	ES Area on Aging	5,000	-	5,000
External Org.	E911 - Employee benefit related increases	25,333	-	25,333
External Org.	E911 - Salary increases	55,391	-	55,391
External Org.	E911 - Electricity expense increase	11,133	-	11,133
External Org.	E911 - Fiber expense increase	23,035	-	23,035
External Org.	E911 - Sire lease	3,891	-	3,891
External Org.	E911 - Insurance expense increase	14,217	-	14,217
External Org.	ESPL - 3% Staff compensation increase	35,660	-	35,660
External Org.	DSS - local share of 3% state COLA	18,371	-	18,371
External Org.	Comprehensive Services Act Expenditure Match - mandated	90,000	-	90,000
External Org.	Star Transit - increased supplement	10,566	-	10,566
General District Court	Compensation Supplement for Clerks	18,000	-	18,000
Information Tech.	Support & maintenance costs	49,065	-	49,065
Information Tech.	Website redesign ADA	15,000	45,000	60,000
Information Tech.	Social media archiving	8,000	-	8,000
Information Tech.	End of life hardware replacement	-	30,000	30,000
Information Tech.	Dedicated internet service	38,000	-	38,000
Information Tech.	IT Service desk	68,000	10,000	78,000
Information Tech.	Prepares Continuity Software	12,000	5,000	17,000
Information Tech.	Agenda and meeting management system replacement	-	25,000	25,000
Juvenile Domestic R	Compensation Supplement for Clerks	18,000	-	18,000
Juvenile Probation	Office supplies	1,500	-	1,500
Juvenile Probation	Telecommunications	862	-	862
Litter Control	Fuel increase	500	-	500
n/a	COLA (3% effective 7/1/25)	506,710	-	506,710
n/a	20% employee health insurance premium increase	355,300	-	355,300
n/a	Budget Contingency increase per formula	27,169	-	27,169
n/a	Projected vacancy savings	(257,920)	-	(257,920)
n/a	"Rainy Day"/Stabilization Fund contribution per goal	-	972,774	972,774
Parks & Rec	Senior Programs & Employee engagement	-	50,000	50,000
Parks & Rec	Staff uniforms	-	1,500	1,500
Planning	Comprehensive Plan Update	-	90,000	90,000
Registrar	Part-time wages increase - Early Voting staff	15,600	-	15,600
Registrar	Part-time overtime increase - Early Voting staff	6,000	-	6,000

Significant Budget Assumptions

OPERATING EXPENDITURES (continued)

Registrar	Firmware/Hardware warranties increase	3,485	-	3,485
Registrar	Repairs & maintenance	1,340	-	1,340
Registrar	Election signage, radio, newspaper ads	1,475	-	1,475
Registrar	Postal services	2,000	-	2,000
Registrar	Telecommunications	2,000	-	2,000
Registrar	Convention and education	900	-	900
Registrar	OVO scanner/voting equipment upgrades	-	39,900	39,900
Risk Management	Premium increases	31,320	-	31,320
Sheriff	Paint hallway	-	25,000	25,000
Sheriff	Window pane replacement	-	28,000	28,000
Sheriff	FCC charge for inmate tablets	33,600	-	33,600
Sheriff	New vehicle and setup	33,334	-	33,334
Sheriff	Flock safety cameras	36,000	6,240	42,240
Sheriff	Electricity costs	1,580	-	1,580
Sheriff	Maintenance/Support costs	40,000	27,360	67,360
Sheriff	3.5 SRO FIEs	290,500	-	290,500
Sheriff	Ordinance Enforcement vehicle	-	32,640	32,640
Solid Waste	Staff training	1,000	-	1,000
Solid Waste	Tire balancer	-	11,000	11,000
Solid Waste	Waste oil burner	-	12,000	12,000
Treasurer	Postal services	10,000	-	10,000
Airport Fund				
Operations	Recoat fuel storage tanks	-	18,600	18,600
Operations	Hangar maintenance	6,000	-	6,000
Operations	Generator leases	10,000	-	10,000
Operations	Fuel System Replacement	-	175,000	175,000
Operations	Perimeter fence boundary establishment	-	17,800	17,800
Operations	Phase II - Runway 2-1 Turnaround	-	15,000	15,000
Capital Projects Fund				
Building & Grounds	Debtor Prison repairs	-	116,806	116,806
Building & Grounds	Clerk's Office exterior repairs	-	250,000	250,000
Building & Grounds	County buildings conceptual redesign	-	60,000	60,000
Building & Zoning	Derelict removal program grant funding	-	150,000	150,000
Docks & Ramps	Parker Creek dock & ramp replacement	-	300,000	300,000
Docks & Ramps	Deep Creek bulkhead	-	280,000	280,000
Docks & Ramps	Gladding Landing boat ramp replacement	-	250,000	250,000
Finance	ERP software (projected acquisition cost escalation)	-	500,000	500,000
Information Tech.	IT Infrastructure replacement	-	260,000	260,000
Parks & Rec	Amphitheater	-	65,000	65,000
Wallops Research Park	Access road construction	-	900,000	900,000
Consolidated EMS Fund				
Operations	COLA (3% effective 7/1/25)	178,352	-	178,352
Operations	20% employee health insurance premium increase	124,186	-	124,186
Operations	EMS drug box program FIE	140,311	-	140,311
Operations	PPE cost increase	20,000	-	20,000
Operations	Medical Director cost increase	8,000	-	8,000
Operations	Projected vacancy savings	(603,421)	-	(603,421)
Operations	SCBA washer	-	35,000	35,000
Landfill Fund				
Operations	COLA (3% effective 7/1/25)	27,709	-	27,709
Operations	20% employee health insurance premium increase	22,461	-	22,461
Operations	Cost of supplies increase	5,250	-	5,250
Operations	Cost of materials increase	10,000	-	10,000
Operations	Leachate treatment service for STS	15,000	-	15,000
Operations	210 Excavator - NLF	-	300,000	300,000
Operations	Mobile 58 - Road Tractor for STS	-	250,000	250,000
Operations	Electrical services increase	5,000	-	5,000
Wastewater Fund				
Operations	North Accomack wastewater needs (Add' FY25 appr)	-	3,550,000	3,550,000
Operations	Water storage tank painting	-	80,000	80,000
Operations	ESS O&M contract increase	2,000	-	2,000
Operations	Water Pipe replacement	-	29,000	29,000
Operations	Omnisite fee	1,000	-	1,000
Operations	Leased truck	13,000	-	13,000
TOTAL ALL FUNDS		2,343,680	9,490,920	11,834,600

CAPITAL/ONE-TIME OPERATING EXPENDITURES

1. **FISCAL YEAR 2024 UNASSIGNED FUND BALANCE (SURPLUS) PARTIALLY TO BE USED FOR 1-TIME OPERATING AND CAPITAL EXPENDITURES:** The adopted annual fiscal plan assumes the entire General Fund surplus remaining from fiscal year 2024 of \$8,561,175 (aka unassigned fund balance) together with FY25 approved uses listed below will be used to address capital needs in FY26 and to make the next scheduled contribution to the County “Rainy Day” Fund. Individual uses are outlined in the *New Funding Initiatives for Fiscal Year 2026*.

Analysis of FY26 Capital Needs and Funding Sources	
FY24 General Fund Unassigned Fund Balance as of 6/30/2024	\$ 8,561,175
Additions/Subtractions in FY25:	
Reforecast of FY25 Investment Earnings Revenue	1,000,000
Unplanned purchase of ambulances from volunteer fire & rescue companies	(600,000)
Remainder available for FY26 one-time uses	8,961,174
Adopted FY26 Uses by Category:	
Rainy Day Fund contribution	\$ 972,774
Northern Accomack Wastewater Needs (General Fund transfer)	3,550,000
Water Storage Tanks Painting (General Fund transfer)	80,000
Wallops Research Park Access Road	900,000
PPE replacement Assistance Grant Program	250,000
Derelict building removal program	150,000
Comprehensive Plan Update	90,000
IT and other related IT equipment (various depts)	948,500
Docks and ramps construction and improvements	830,000
Garage equipment	23,000
Building and land improvements	527,806
Vehicles and rolling equipment	32,640
Parks and Recreation related	116,500
Other	208,300
Total Adopted Uses	8,679,520
Difference (remainder available for FY26 Capital Projects)	\$ 281,654

2. **ENTERPRISE FUND CAPITAL EXPENDITURES:** The table above is focused on one-time operating and capital purchases funded by the General Fund. The Landfill Enterprise Fund contains additional adopted capital spending of \$550,000 for landfill equipment. The Airport Enterprise Fund contains additional adopted capital spending of \$226,400 for the County’s local share of various Airport projects. Individual uses are outlined in the *Budget Summary Section*.
3. **ESTABLISHING A RECURRING REVENUE STREAM TO FUND CAPITAL PURCHASES NEEDED:** Historically, the County has relied on either debt or unassigned fund balance to fund capital. Using fund balance and debt only to finance annual capital acquisitions is not a viable long-term approach to maintaining the County’s facilities and infrastructure at an acceptable level while at the same time remaining financially sound. A recurring revenue stream needs to be designated to fund a portion of the County’s capital needs now and into the future.

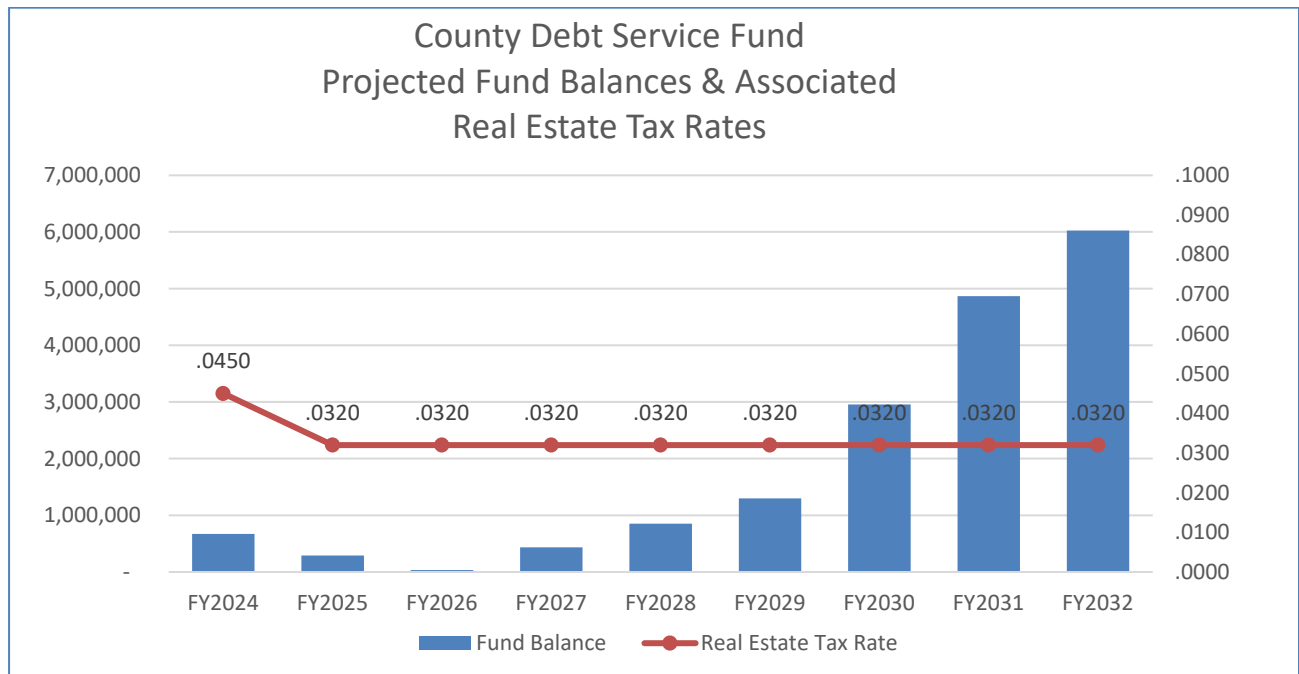
Significant Budget Assumptions

CAPITAL/ONE-TIME OPERATING EXPENDITURES (continued)

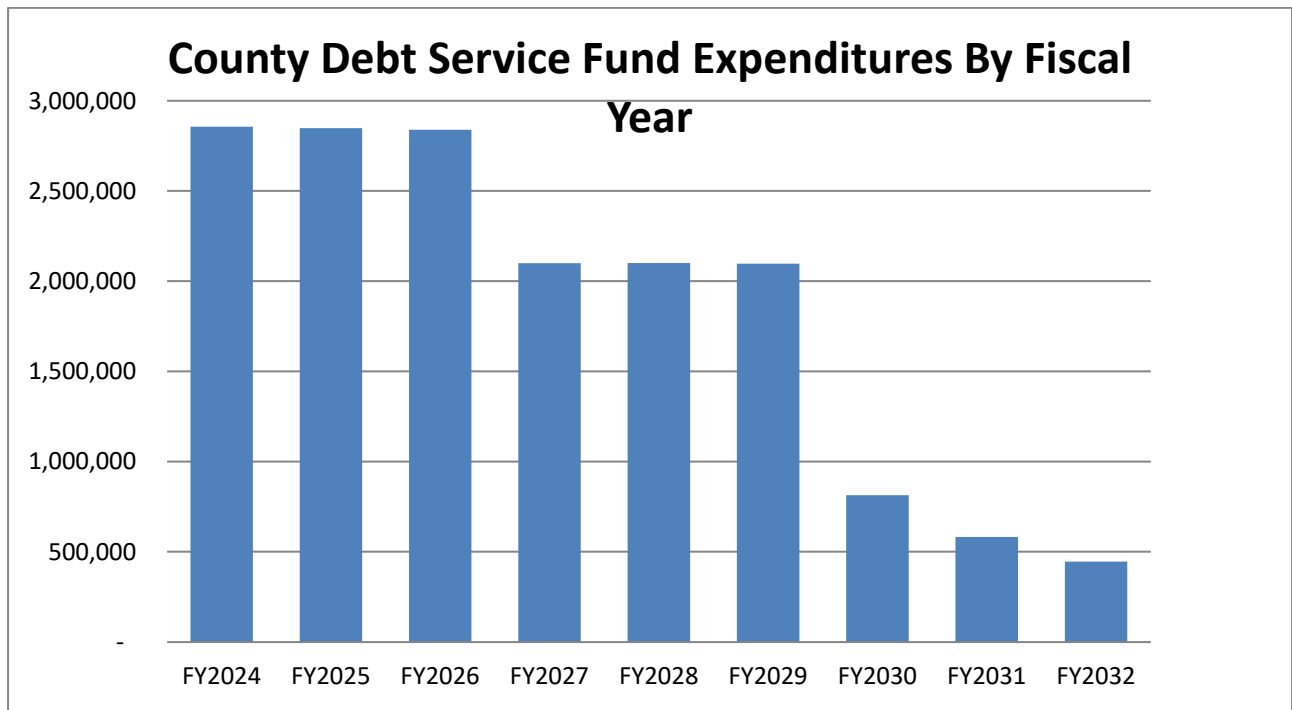
4. **ADOPTED EXPENDITURES RELATED TO STRATGIC PLAN GOALS:** The adopted budget contains the following expenditures related to the County's current strategic plan goals:
- \$500,000 additional capital funding for increased projected cost of ERP software implementation.
 - \$5,000 one-time funds for business continuity program software.
 - \$150,000 capital funding continued voluntary derelict building removal programs.
 - \$90,000 capital funding for a comprehensive plan update.
 - \$900,000 capital funding for construction of an access road between Wallops Research Park and NASA.
 - \$3,550,000 additional capital funding for wastewater needs in Northern Accomack.
 - \$50,000 one-time funds for senior programs and employee engagement with in Parks and Recreation.
 - \$65,000 capital funding for an amphitheater in Sawmill Park.

DEBT

1. **DEBT SERVICE FUND BALANCE PROJECTIONS:** The fund balance forecast for the County's Debt Service Fund is shown below. The intent of the chart is to show that sufficient funds exist in the County Debt Service Fund to cover existing debt service requirements and that associated with any capital financing recommended in this fiscal plan. The second chart shows total current and future debt service paid from the County Debt Service Fund.



DEBT (continued)



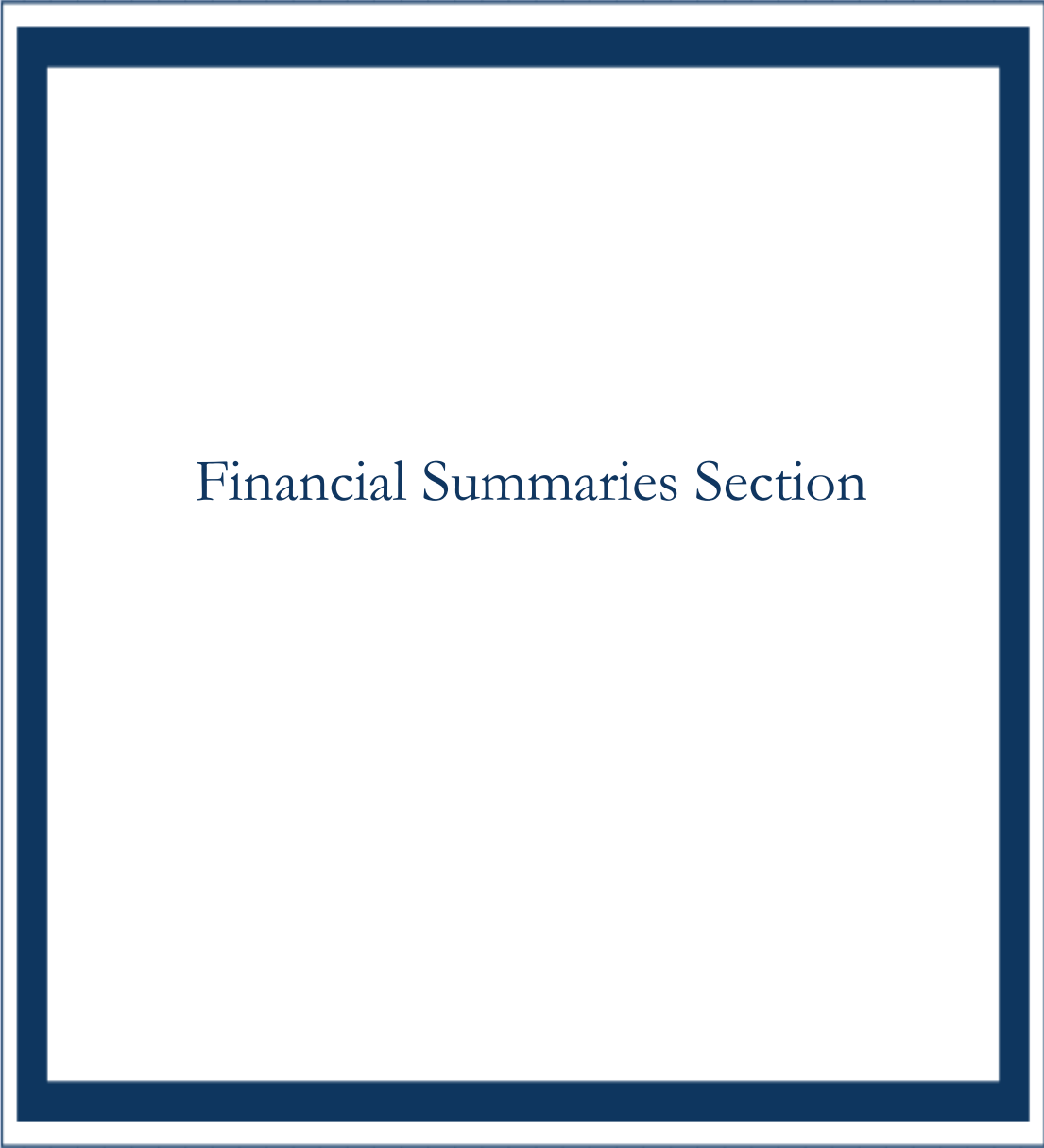
2. **DEBT COMPLIANCE GUIDELINES:** The adopted annual fiscal plan maintains compliance with all debt ratio guidelines listed in the *Fiscal Policies* section. For more information, the Statistical Section of the document contains a separate section on debt policy compliance.

RESERVES & CONTINGENCIES

1. **RAINY DAY/REVENUE STABILIZATION FUND:** The County will continue with its plan to increase its Rainy Day/Revenue Stabilization committed fund balance to 16.7% of budgeted revenues by designating an additional \$972,774 to the reserve in FY26. The plan initially called for this goal to be reached by FY22; however, given expenditure growth by both the County and Accomack County Schools, funding to the goal had to be extended. Please see the detailed table expanding the time line out to fiscal year 2031 in the section *Organization Plans & Policies Section*. The Government Finance Officers Association recommends that governments, regardless of size, maintain an unrestricted balance of no less than two months of regular operating expenditures or operating revenues which translates into 16.7% for the County. The FY26 additional contribution is projected to bring the balance up to 12.7% of budgeted revenues or \$15,941,165.
2. **BUDGET CONTINGENCY:** The County will continue to budget an operating contingency at a minimum of .5% of budgeted general fund expenditures and other uses. This operating contingency is necessary to meet unexpected obligations that may arise during the fiscal year. The fiscal year 2026 operating contingency is \$338,854.



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Financial Summaries Section

FY26 Adopted Budget Summary by Fund

Primary Government						
General Fund	Special Revenue Funds					
	Virginia Public Assistance	Comprehensive Youth Services	Consolidated Emergency Medical Services	Consolidated Fire & Rescue Services	Total Non-Major Funds	
Beginning Fund Balance	\$ 24,502,340	\$ -	\$ -	\$ 1,725,188	\$ -	\$ 399,585
Revenues and Other Sources:						
General property taxes	32,858,402	-	-	6,786,188	1,920,793	64,713
Other local taxes	12,715,926	-	-	-	-	127,500
Permits, privilege fees, and licenses	507,730	-	-	-	-	30,903
Fines and forfeitures	150,000	-	-	-	-	-
Revenue from use of money & property	2,547,066	-	-	-	-	-
Charges for services	785,586	-	-	-	-	-
Miscellaneous revenue	107,000	-	100,274	-	-	12,700
Recovered costs	177,964	-	-	-	-	2,500
Commonwealth aid	8,934,279	1,711,628	778,826	64,964	41,188	89,000
Federal aid	378,259	2,474,753	-	-	-	1,000
Other financing sources	262,486	962,455	292,916	-	-	1,303,915
Total Revenue and Other Sources	59,424,698	5,148,836	1,172,016	6,851,152	1,961,981	1,632,231
Expenditures and Other Uses:						
General government administration	7,633,806	-	-	-	-	-
Judicial administration	2,569,881	-	-	-	-	153,534
Public safety	11,399,472	-	-	7,431,806	1,961,981	1,219,801
Public works	6,391,984	-	-	-	-	-
Health & welfare	1,342,674	5,148,836	1,172,016	-	-	64,713
Education	23,414,629	-	-	-	-	-
Parks, recreation & cultural	1,332,913	-	-	-	-	-
Planning & community development	2,273,348	-	-	-	-	217,838
Nondepartmental	942,944	-	-	-	-	-
Debt service:						
Principal	267,100	-	-	-	-	-
Interest and fiscal charges	24,178	-	-	-	-	-
Other uses	9,766,346	-	-	263,486	-	-
Total Expenditures and Other Uses	67,359,275	5,148,836	1,172,016	7,695,292	1,961,981	1,655,886
Ending Fund Balance	\$ 16,567,763	\$ -	\$ -	\$ 881,048	\$ -	\$ 375,930

Notes:

This summary presents a consolidated picture of the Primary Government Budget. Sources, uses, and beginning and ending fund balances are shown for each fund. Non-major funds are consolidated into one column. Non-Major funds consist of the Law Library Fund, Greenbackville/Captains Cove Mosquito Control Fund, Court Security Fund, Drug Seizures Fund, Fire Programs Fund, Hazardous Materials Response Fund, Emergency 911 Fund, Stormwater Fund and Rehabilitation Projects Fund.

Beginning & ending fund balances shown above represent only that portion of fund balance that is available for appropriation including the General Fund Rainy Day/Revenue Stabilization Committed Fund Balance which may be used in emergency situations.

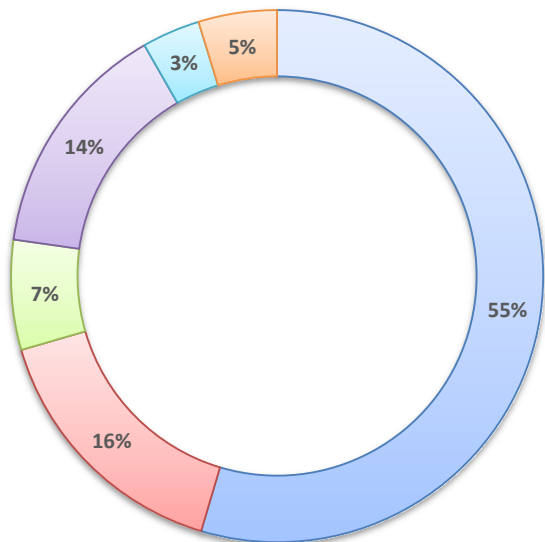
Beginning and ending fund balances of the Consolidated Emergency Medical Services Fund, Greenbackville/Captains Cove Mosquito Control and Debt Service Funds are only available for fire and rescue services, insect control and the repayment of debt, respectively.

Ending fund balance of the Landfill Fund includes amounts restricted for future landfill closure and post-closure costs and to meet minimum working capital requirements.



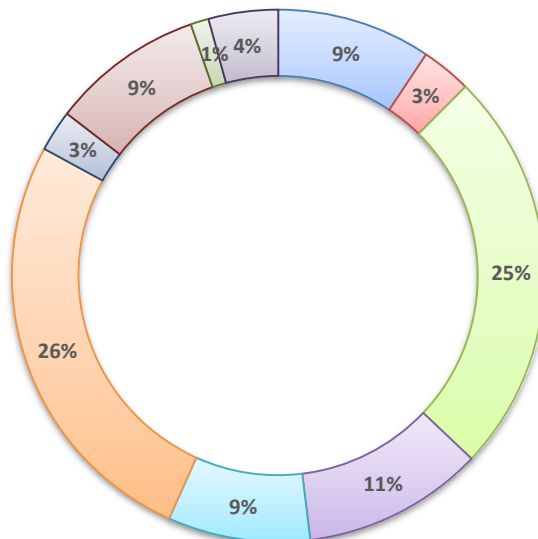
							Component Units
Capital Project Funds	Debt Service Funds	Enterprise Funds					
County Capital Projects	Debt Service	Parks & Recreation Revolving	Airport	Landfill	Water & Sewer	Totals Primary Government	Economic Development Authority
\$ -	\$ 291,033	\$ 12,547	\$ 363,010	\$ 2,003,256	\$ -	\$ 29,296,959	\$ 33,540
-	2,411,779	-	-	-	-	44,041,875	-
-	-	-	-	-	-	12,843,426	-
-	-	-	-	-	-	538,633	-
-	-	-	-	-	-	150,000	-
-	-	-	50,900	-	-	2,597,966	-
-	-	15,000	188,000	4,030,127	350,000	5,368,713	-
-	86,975	-	500	-	-	307,449	-
-	-	-	-	70,000	-	250,464	-
-	82,376	-	3,080	-	-	11,705,341	-
-	-	-	-	-	-	2,854,012	-
3,131,806	-	-	401,254	-	3,675,000	10,029,832	60,000
3,131,806	2,581,130	15,000	643,734	4,100,127	4,025,000	90,687,711	60,000
760,000	-	-	-	-	-	8,393,806	-
-	-	-	-	-	-	2,723,415	-
-	-	-	-	-	-	22,013,060	-
426,806	-	-	-	3,027,519	-	9,846,309	-
-	-	-	-	-	-	7,728,239	-
-	-	-	-	-	-	23,414,629	-
895,000	-	15,000	-	-	-	2,242,913	-
1,050,000	-	-	714,159	-	4,025,000	8,280,345	60,000
-	-	-	-	47,600	-	990,544	-
-	2,436,148	-	-	535,000	-	3,238,248	-
-	402,856	-	-	104,421	-	531,455	-
-	-	-	-	-	-	10,029,832	-
3,131,806	2,839,004	15,000	714,159	3,714,540	4,025,000	99,432,795	60,000
\$ -	\$ 33,159	\$ 12,547	\$ 292,585	\$ 2,388,843	\$ -	\$ 20,551,875	\$ 33,540

Fiscal Year 2026 Adopted Budget Where the Money Comes From



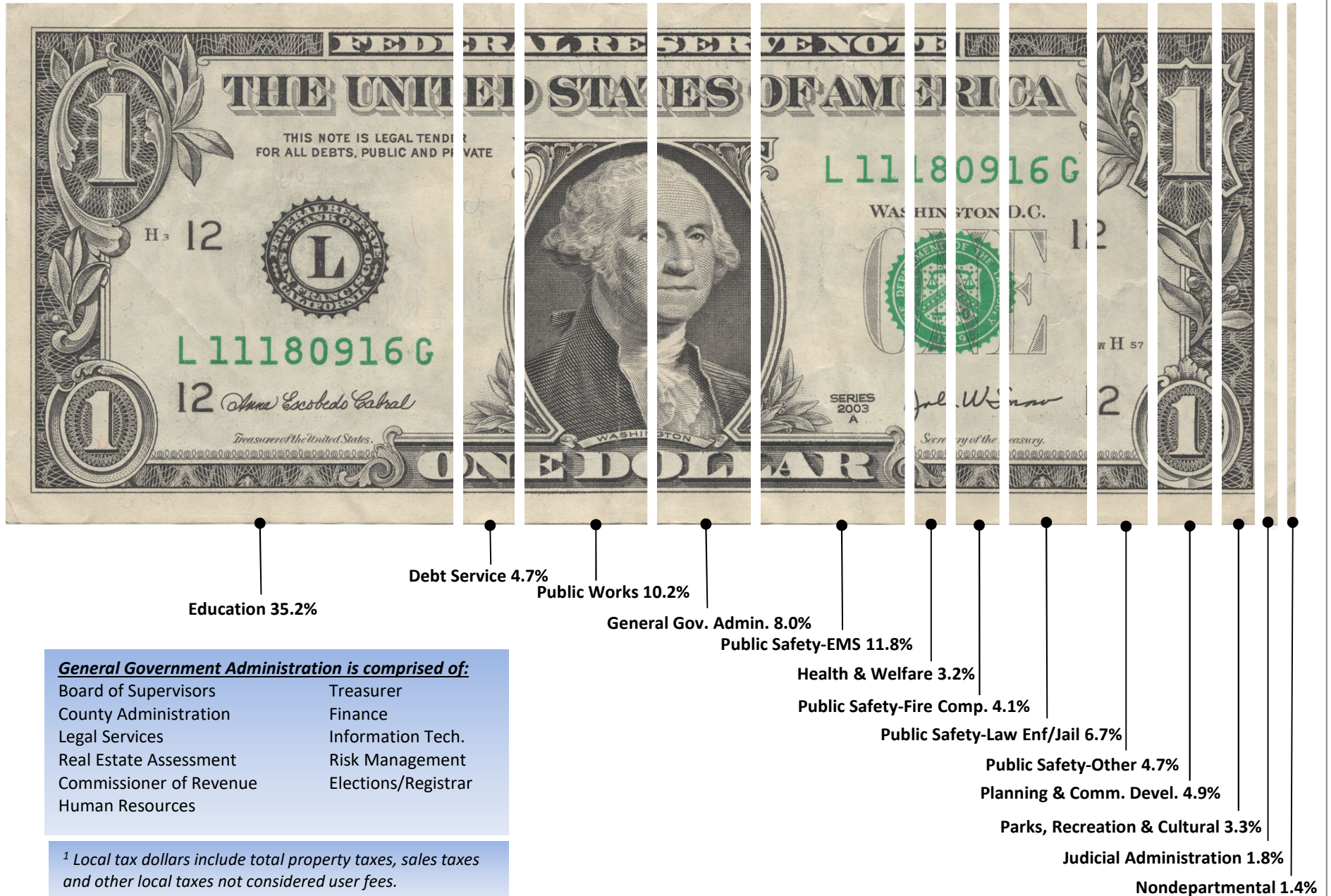
■ General property taxes
 ■ Other local taxes
 ■ Charges for services
■ Commonwealth aid
 ■ Federal aid
 ■ Other Revenue

Fiscal Year 2026 Adopted Budget Where the Money Goes



■ General government administration
 ■ Judicial administration
■ Public safety
 ■ Public works
■ Health & welfare
 ■ Education
■ Parks, recreation & cultural
 ■ Planning & community development
■ Nondepartmental
 ■ Debt service

Where Your LOCAL Tax Dollars Go (FY26) ¹



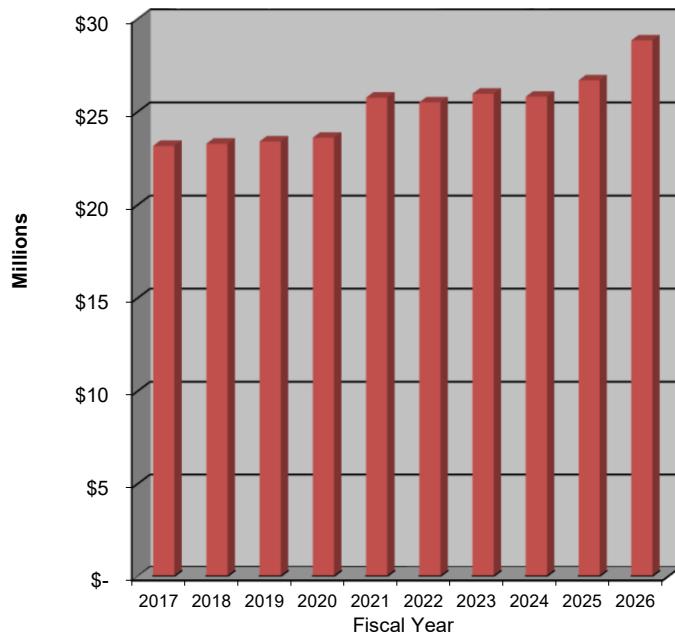
Financial Summaries Section

Major Revenue Analysis

The following major revenue sources represent approximately 81% of total revenue for all appropriated funds. Each major revenue source is accompanied by a graph illustrating both actual revenue (2017-2024) and estimated revenue (2025-2026). The method used to estimate and major factors impacting each major revenue source are also discussed.

Real Estate Taxes

**Real Estate Taxes
(All funds)**



Discussion:

Real estate taxes represent the County's single largest revenue source accounting for 36% of all estimated revenue for FY25. New construction analysis and delinquency rates are the primary factors that guide this revenue estimate. The FY2026 estimate is based on a current collection rate of 97.4% for installment 1 & 94.5% for installment 2. These collection rates are slightly higher than those used to calculate last year's estimate. The FY2025 estimate assumes 1% growth for calendar year 2024 values and 1% for 2025. The growth rates were obtained from discussions with the Department of Assessment. Note that the real estate tax revenue shown in the chart includes those levied on public service corporations.

% change from prior fiscal year adopted budget

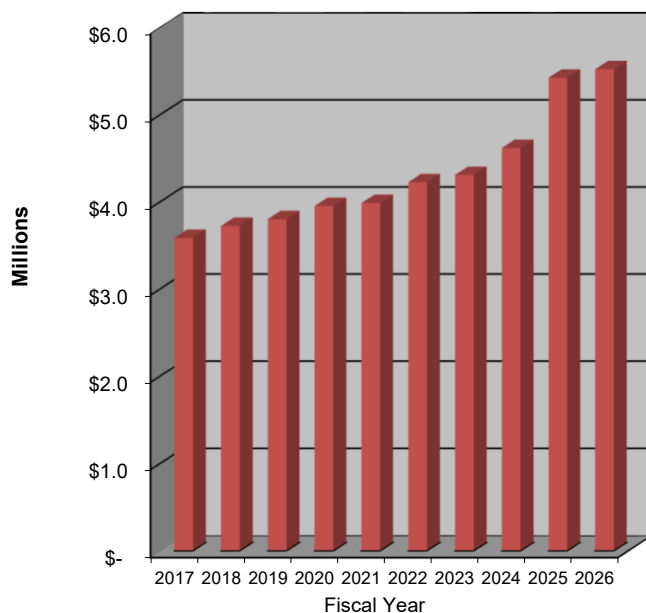
8.0%

Adopted Fiscal Year 2026 Tax Rates/Values:

Real estate tax rates increased by \$0.05 during this budget to be designated for the EMS Fund to maintain current services.

Shared Expense Reimbursements

Shared Expense Reimbursements



Discussion:

Shared expense reimbursements are revenues received from the Commonwealth for the Commonwealth's share of expenditures in activities that are considered to be a state/local responsibility. These activities are primarily those of Constitutional Offices including operation of the County jail. Shared expense reimbursements represent approximately 7% of all estimated fiscal year 2026 revenues. Reimbursements are estimated by applying Commonwealth reimbursement formulas to estimated expenditures or to estimated inmate days.

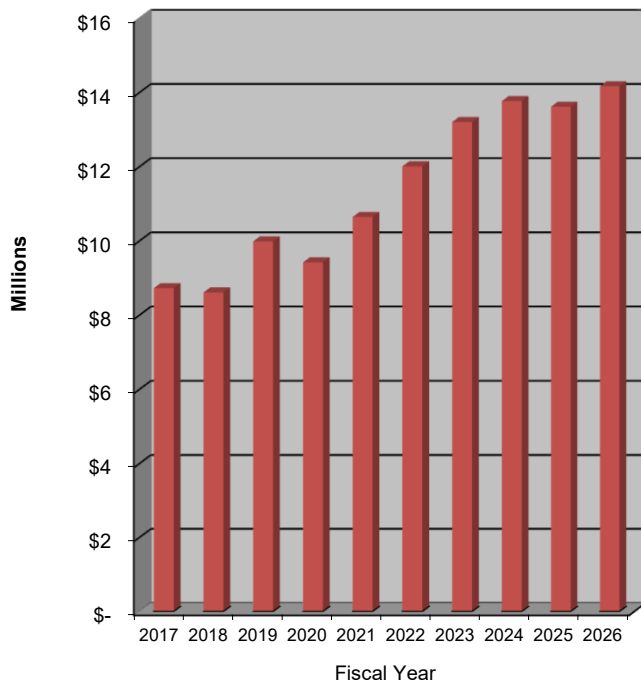
% change from prior fiscal year adopted budget

1.8%

Major Revenue Analysis-continued

Personal Property Taxes

Personal Property Taxes
(All funds)



Discussion:

Personal property taxes represent the County's second largest revenue source accounting for 18% of all estimated revenue for FY26. Trend analysis coupled with an analysis of DMV records and delinquency rates are the primary tools used to estimate this revenue. The FY26 estimate is based on a current collection rate of 81.9% for installment 1 and 91.6% for installment 2 which are slightly increased to those used to develop last years' budget. No significant increase in personal property values is anticipated. Collection rates are determined by an analysis of the County's aged tax receivables.

% change from prior fiscal year adopted budget

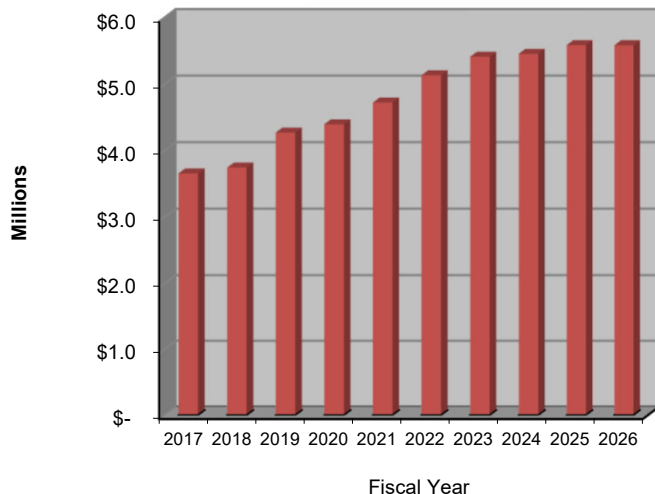
4.0%

Adopted FY2026 Tax Rates and PPTRA relief %

No change in the personal property tax rate is adopted. The PPTRA relief percentage remains constant at 31% from prior year.

Local Sales and Use Taxes

Local Sales and Use Taxes



Discussion:

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. Local sales and use taxes represent approximately 7% of all estimated revenue for fiscal year 2026. Trend analysis and monthly review of sales tax data by the Commissioner are primarily used to estimate this revenue.

% change from prior fiscal year adopted budget

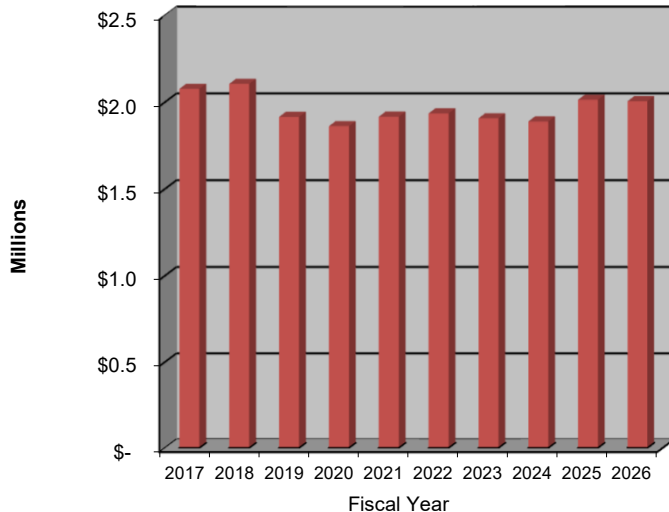
-0.1%

Financial Summaries Section

Major Revenue Analysis-continued

Consumer Utility Taxes, Telecommunication Licensure/Franchise Taxes and Telecommunications Sales and Use Taxes

Consumer Utility Taxes, Public Service Licensure Taxes & Telecommunication Sales & Use Tax



Discussion:

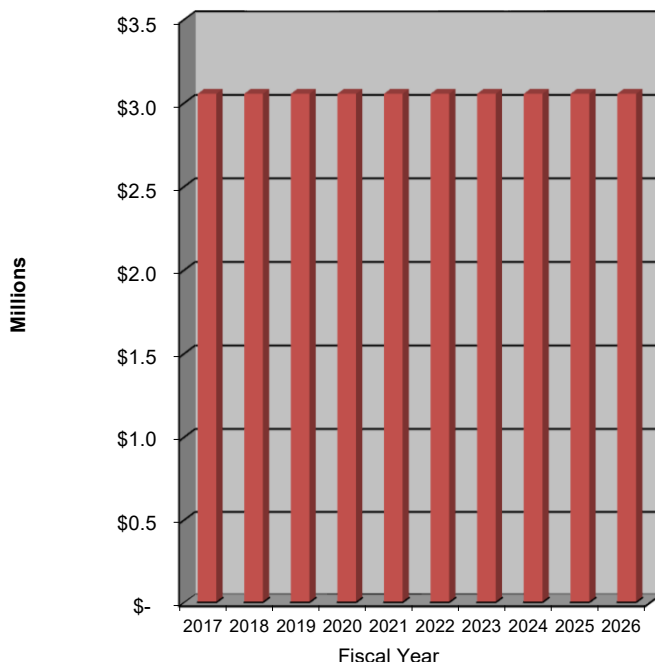
Prior to FY2008, the County collected consumer utility taxes, licensure taxes, and/or franchise fees from electric, telephone and cable companies providing service in the County. Effective 1/1/07, County taxes levied on telecommunications providers were replaced with a State controlled sales and use tax. Taxes on electricity services were unaffected by this change. For comparison purposes, consumer utility taxes, licensure taxes, franchise fees and State telecommunication sales and use taxes are shown together. In total, these taxes represent 3% of all estimated revenue for fiscal year 2026. The County primarily uses trend analysis to estimate these taxes.

% change from prior fiscal year adopted budget

-0.4%

Personal Property Tax Relief Act (PPTRA) Aid

PPTRA Aid (All funds)



Discussion:

In 1998, the General Assembly passed the Personal Property Tax Relief Act (PPTRA). The purpose of this legislation was to gradually eliminate the personal property tax on personal use automobiles by increasing state funding to localities. Localities were reimbursed for tax relief granted based on Commonwealth guidelines. In FY07, state funding moved from a reimbursement basis to a pro rata share of a capped amount effectively reducing the funding the County would have otherwise received. The County's share of this capped amount was determined by the Auditor of Public Accounts (APA) and is not expected to increase in future years. PPTRA aid represents 4% of all FY26 estimated revenue.

% change from prior fiscal year adopted budget

0%

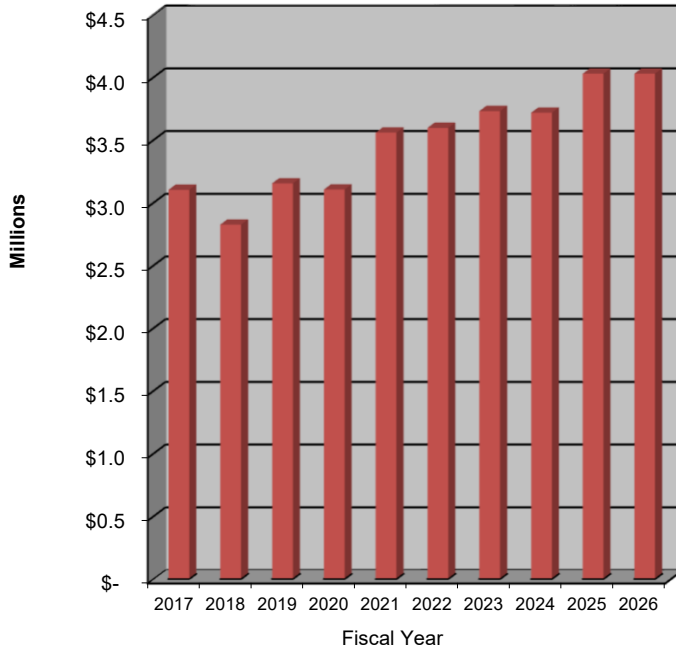
% of Tax Relief Changes:

The amount of PPTRA aid and the value of total County personal use vehicles dictate the level of tax relief that can be granted. As values increase, the level of tax relief must decrease in order to stay within the capped amount of aid available. The PPTRA % remains at 31% in FY26 .

Major Revenue Analysis-continued

Landfill Tipping Fees

Landfill Tipping Fees



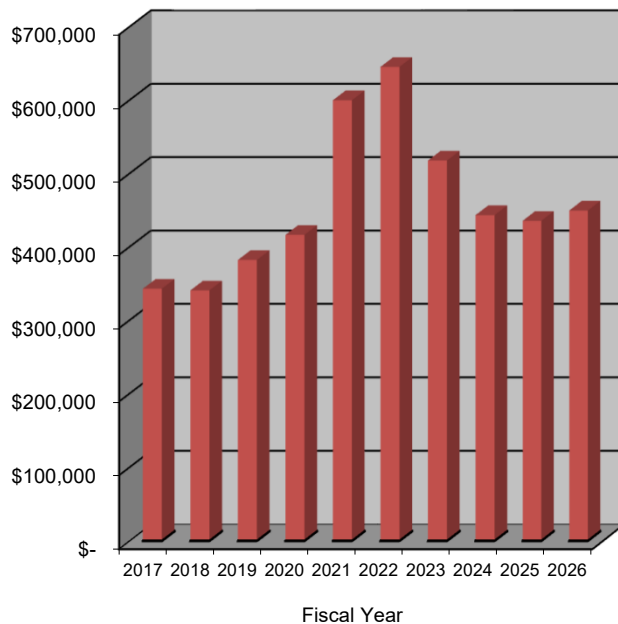
Discussion:

Landfill tipping fees are user fees charged for waste disposal at the County's Landfills & Transfer Stations. Fees are based on waste weight and are determined each year based on the estimated cost to operate and close each facility. All cost calculations are performed using the full accrual basis of accounting. Total estimated revenue is derived by applying the calculated fee to the estimated billable waste stream. The County is estimating a level volume of incoming waste from the prior year for FY26. Landfill tipping fees represent 5% of all estimated revenue for fiscal year 2026.

% change from prior fiscal year adopted budget
0.0%

Recordation & Wills Taxes

Recordation & Wills Taxes



Discussion:

Recordation taxes are composed mainly of taxes imposed on the transfer of property. The tax rates are set by the Code of Virginia and collected by the Clerk of Circuit Court. Transfer taxes are impacted highly by both the number of property sales in the County and the fair market value of the property sold. Recordation and wills taxes represent 1% of total estimated revenue for FY26.

% change from prior fiscal year adopted budget
3.2%

Financial Summaries Section

Revenue and Other Sources Summary

	Actual Fiscal Year 2023	Actual Fiscal Year 2024	Adopted Budget Fiscal Year 2025	Adopted Budget Fiscal Year 2026	Percentage Change From Fiscal Year 2025 to 2026
GENERAL FUND					
General property taxes	30,533,363	31,967,577	32,185,542	32,858,402	2.09%
Real property taxes	16,115,046	16,860,124	17,127,106	17,368,733	1.41%
Public services taxes	1,538,355	1,099,714	1,500,814	1,406,474	-6.29%
Personal property taxes	11,919,421	13,050,892	12,659,622	13,150,195	3.88%
Mobile home taxes	105,914	137,626	98,000	113,000	15.31%
Penalties - all taxes	490,610	499,619	400,000	500,000	25.00%
Interest - all taxes	364,017	319,602	400,000	320,000	-20.00%
Other local taxes	11,474,699	11,994,605	12,196,360	12,715,926	4.26%
Local sales and use taxes (net of town distributions)	5,413,586	5,458,305	5,589,387	5,586,465	-0.05%
Telecommunications sales and use taxes	713,368	670,381	740,004	740,004	0.00%
Consumers' utility taxes	1,018,056	1,058,307	1,208,349	1,210,000	0.14%
Public service license taxes	174,899	159,592	65,000	55,000	-15.38%
Vehicle license fees	701,178	637,570	700,000	710,606	1.52%
Bank stock taxes	52,397	48,949	50,000	50,000	0.00%
Recordation and wills taxes	516,500	442,021	434,250	448,250	3.22%
Hotel and motel room taxes	1,135,765	1,199,990	1,200,000	1,188,000	-1.00%
Court filing fees	17,284	20,459	15,000	17,500	16.67%
Business, professional and occupation license taxes	65,925	67,590	63,000	65,000	3.17%
Cigarette Tax	602,380	1,099,018	1,120,044	1,618,754	44.53%
Meals Tax	1,062,636	1,131,798	1,010,626	1,025,647	1.49%
Other	725	625	700	700	0.00%
Permits, privilege fees, and licenses	527,432	559,479	507,730	507,730	0.00%
Animal licenses	3,528	3,452	4,000	4,000	0.00%
Zoning permits	-	547	31,000	-	-100.00%
Building & Zoning permits	296,927	321,950	300,000	338,000	12.67%
Electrical permits	71,230	66,670	71,230	71,230	0.00%
Erosion & sediment control permits	12,633	19,135	12,000	12,000	0.00%
Health department permits	19,350	25,000	20,000	20,000	0.00%
Wetlands fees	73,614	30,955	5,000	5,000	0.00%
Land use application fees	29,250	70,500	36,000	36,000	0.00%
Boating Facility permits	18,742	19,272	16,000	16,000	0.00%
Other	2,158	1,998	12,500	5,500	-56.00%
Fines and forfeitures	94,356	118,367	150,000	150,000	0.00%
Revenue from use of money & property	2,220,912	3,806,504	1,067,066	2,547,066	138.70%
From use of money	1,686,420	3,295,771	600,000	2,080,000	246.67%
From use of property	534,492	510,733	467,066	467,066	0.00%
Charges for services	696,529	764,169	782,338	785,586	0.42%
For public safety	205,392	321,631	301,155	301,155	0.00%
For judicial administration	2,817	2,754	3,000	3,000	0.00%
For general government administration	396,178	354,623	393,193	396,441	0.83%
For public works	92,142	85,161	84,990	84,990	0.00%
Miscellaneous revenue	552,170	249,859	53,058	107,000	101.67%

Financial Summaries Section

Revenue and Other Sources Summary

	Actual Fiscal Year 2023	Actual Fiscal Year 2024	Adopted Budget Fiscal Year 2025	Adopted Budget Fiscal Year 2026	Percentage Change From Fiscal Year 2025 to 2026
GENERAL FUND-CONTINUED					
Recovered costs	563,185	654,408	168,894	177,964	5.37%
For judicial administration	19,343	25,965	27,093	29,649	9.43%
For public works	229,491	234,929	3,000	3,000	0.00%
For general government administration	244,694	294,223	89,000	89,000	0.00%
For health & welfare	1,404	20,977	-	-	0.00%
For public safety	24,875	30,026	39,801	46,315	16.37%
Other	43,378	48,288	10,000	10,000	0.00%
Commonwealth aid	7,977,927	8,244,677	8,867,131	8,934,279	0.76%
Motor vehicle carrier's tax	40,751	42,102	40,000	42,000	5.00%
Rolling stock tax	1,753	1,499	2,000	2,000	0.00%
Mobile home titling tax	134,261	23,694	135,000	135,000	0.00%
Personal property tax relief	2,839,345	2,866,556	2,866,680	2,866,680	0.00%
Commonwealth Attorney shared expenditures	391,104	435,711	457,283	482,440	5.50%
Sheriff shared expenditures	3,020,841	3,136,307	3,680,208	3,928,941	6.76%
Commissioner of Revenue shared expenditures	137,168	153,358	276,256	175,189	-36.58%
Treasurer shared expenditures	142,220	184,736	358,421	224,782	-37.29%
Registrar/Electoral Board shared expenditures	74,731	108,993	74,000	76,526	3.41%
Clerk of Circuit Court shared expenditures	357,578	371,781	393,151	390,691	-0.63%
Jail per diems	181,667	224,025	182,000	239,873	31.80%
Litter prevention program	32,190	42,083	20,000	20,000	0.00%
"Four For Life" program	38,999	14,221	-	-	0.00%
Juvenile crime control program	36,269	71,269	36,268	36,268	0.00%
Victim/Witness assistance program	46,008	31,969	31,975	-	-100.00%
Records preservation grant	71,126	59,121	-	-	0.00%
Community corrections grant	109,680	107,454	108,778	108,778	0.00%
Pre-Trial service grant	214,143	208,602	205,111	205,111	0.00%
Opioid settlement	103,714	136,083	-	-	0.00%
Other Commonwealth categorical aid	4,379	25,113	-	-	0.00%
Federal aid	4,276,408	1,008,249	320,631	378,259	17.97%
Payments in lieu of taxes	32,933	35,026	30,004	35,000	16.65%
Chincoteague Refuge revenue sharing	83,479	77,990	83,479	77,990	-6.58%
Social services indirect costs	147,218	206,358	140,000	200,000	42.86%
ARPA revenue sharing	76,680	76,680	-	-	0.00%
CARES Act	389,655	-	-	-	0.00%
American Rescue Plan Act	3,147,833	427,000	-	-	0.00%
Homeland security related grants	145,017	48,300	-	-	0.00%
Emergency management grants	-	15,000	-	-	0.00%
Selective enforcement grant	33,470	22,988	-	-	0.00%
USDA grants	29,600	-	-	-	0.00%
Victim / witness assistance grant	45,332	93,907	67,148	65,269	-2.80%
Tourism	130,000	-	-	-	0.00%
Other Federal categorical aid	15,191	5,000	-	-	0.00%
Other financing sources	3,611,335	792,029	178,760	262,486	46.84%
Transfers from other funds	3,389,543	293,760	178,760	262,486	46.84%
Transfers from lease purchase loans	221,792	498,269	-	-	0.00%
TOTAL GENERAL FUND	62,528,316	60,159,923	56,477,510	59,424,698	5.22%

Financial Summaries Section

Revenue and Other Sources Summary

	Actual Fiscal Year 2023	Actual Fiscal Year 2024	Adopted Budget Fiscal Year 2025	Adopted Budget Fiscal Year 2026	Percentage Change From Fiscal Year 2025 to 2026
VIRGINIA PUBLIC ASSISTANCE FUND					
Commonwealth aid	1,295,486	1,430,988	1,711,628	1,711,628	0.00%
Welfare related aid	1,282,715	1,416,620	1,711,628	1,711,628	0.00%
COVID 19 relief	12,771	14,368	-	-	0.00%
Federal aid	2,325,965	2,590,096	2,474,753	2,474,753	0.00%
Welfare related aid	2,325,965	2,590,096	2,474,753	2,474,753	0.00%
Other financing sources	813,277	857,265	944,084	962,455	1.95%
Transfer from General Fund	809,045	857,265	944,084	962,455	1.95%
Transfers from lease purchase loans	4,232	-	-	-	0.00%
TOTAL VIRGINIA PUBLIC ASSISTANCE FUND	4,434,728	4,878,349	5,130,465	5,148,836	0.36%
COMPREHENSIVE YOUTH SERVICES FUND					
Miscellaneous revenue	67,629	81,867	100,274	100,274	0.00%
Grant matching funds from Northampton County/other	67,629	81,867	100,274	100,274	0.00%
Commonwealth aid	755,415	1,030,719	778,826	778,826	0.00%
Pooled CSA funds	728,605	1,003,909	759,205	759,205	0.00%
CSA administration grant	26,810	26,810	19,621	19,621	0.00%
Other financing sources	182,917	296,098	202,916	292,916	44.35%
Transfer from General Fund-Pool Match	178,838	292,021	200,000	290,000	45.00%
Transfer from General Fund-Admin Match	4,079	4,077	2,916	2,916	0.00%
TOTAL COMPREHENSIVE YOUTH SERVICES FUND	1,005,961	1,408,684	1,082,016	1,172,016	8.32%
LAW LIBRARY FUND					
Other Local taxes	5,526	5,735	7,500	7,500	0.00%
Court document fees	5,526	5,735	7,500	7,500	0.00%
STORMWATER FUND					
Permits, privilege fees, and licenses	34,136	22,896	30,903	30,903	0.00%
Stormwater fees	34,136	22,896	30,903	30,903	0.00%
Other financing sources	85,723	62,423	160,780	160,780	0.00%
Transfer from General Fund	85,723	62,423	160,780	160,780	0.00%
TOTAL STORMWATER FUND	119,859	85,319	191,683	191,683	0.00%

Financial Summaries Section

Revenue and Other Sources Summary

	Actual Fiscal Year 2023	Actual Fiscal Year 2024	Adopted Budget Fiscal Year 2025	Adopted Budget Fiscal Year 2026	Percentage Change From Fiscal Year 2025 to 2026
CONSOLIDATED EMERGENCY MEDICAL SERVICES FUND					
General property taxes	4,944,754	4,681,171	4,757,285	6,786,188	42.65%
Real property taxes	3,952,398	3,928,875	3,868,199	5,753,162	48.73%
Public services taxes	480,204	323,603	499,599	594,511	19.00%
Personal property taxes	387,815	297,770	286,487	295,515	3.15%
Mobile home taxes	30,471	36,357	23,000	48,000	108.70%
Penalties - all taxes	51,964	53,489	35,000	53,000	51.43%
Interest - all taxes	41,902	41,077	45,000	42,000	-6.67%
Miscellaneous Revenue	5,216	3,369	-	-	0.00%
Other	5,216	3,369	-	-	0.00%
Commonwealth aid	74,435	67,685	64,964	64,964	0.00%
Personal property tax relief act	74,435	67,685	64,964	64,964	0.00%
TOTAL CONSOLIDATED EMS FUND	5,024,405	4,752,225	4,822,249	6,851,152	42.07%
CONSOLIDATED FIRE AND RESCUE FUND					
General property taxes	1,904,560	1,854,567	1,914,770	1,920,793	0.31%
Real property taxes	1,475,205	1,524,013	1,557,210	1,569,615	0.80%
Public services taxes	134,014	93,712	139,500	119,071	-14.64%
Personal property taxes	248,562	188,772	178,960	186,007	3.94%
Mobile home taxes	9,696	12,458	7,100	12,100	70.42%
Penalties - all taxes	20,680	20,840	12,000	20,000	66.67%
Interest - all taxes	16,403	14,772	20,000	14,000	-30.00%
Commonwealth aid	47,143	41,186	41,188	41,188	0.00%
Personal property tax relief act	47,143	41,186	41,188	41,188	0.00%
TOTAL CONSOLIDATED FIRE & RESCUE FUND	1,951,703	1,895,753	1,955,958	1,961,981	0.31%
GREENBACKVILLE/CAPTAINS COVE MOSQUITO CONTROL FUND					
General property taxes	85,265	72,880	42,552	64,713	52.08%
Real property taxes	84,313	72,148	41,552	63,713	53.33%
Personal property taxes	23	24	-	-	0.00%
Penalties - all taxes	563	419	500	500	0.00%
Interest - all taxes	366	289	500	500	0.00%
COURT SECURITY FEE FUND					
Other local taxes	126,389	161,694	120,000	120,000	0.00%
Court Security Fees	126,389	161,694	120,000	120,000	0.00%
Other financing sources	-	-	26,034	26,034	0.00%
Transfer from General Fund	-	-	26,034	26,034	0.00%
TOTAL FIRE PROGRAMS FUND	126,389	161,694	146,034	146,034	0.00%

Financial Summaries Section

Revenue and Other Sources Summary

	Actual Fiscal Year 2023	Actual Fiscal Year 2024	Adopted Budget Fiscal Year 2025	Adopted Budget Fiscal Year 2026	Percentage Change From Fiscal Year 2025 to 2026
DRUG SEIZURES FUND					
Revenue from use of money and property	2	3	-	-	0.00%
Interest	2	3	-	-	0.00%
Commonwealth aid	2,064	3,537	-	-	0.00%
Proceeds from sale of seized assets	2,064	3,537	-	-	0.00%
Federal aid	-	-	1,000	1,000	0.00%
Proceeds from sale of seized assets	-	-	1,000	1,000	0.00%
TOTAL DRUG SEIZURE FUND	2,066	3,540	1,000	1,000	0.00%
FIRE PROGRAMS FUND					
Revenue from use of money and property	9	7	-	-	0.00%
Interest	9	7	-	-	0.00%
Miscellaneous Revenue	13,700	13,700	13,700	12,700	-7.30%
Contributions	7,000	7,000	7,000	6,000	-14.29%
From Northampton County	6,700	6,700	6,700	6,700	0.00%
Commonwealth aid	98,016	96,299	59,000	59,000	0.00%
Aid to localities	98,016	96,299	59,000	59,000	0.00%
Training center grant	-	-	-	-	0.00%
Other financing sources	16,000	16,000	16,000	15,000	-6.25%
Transfer from General Fund	15,000	15,000	15,000	14,000	-6.67%
Transfer from others	1,000	1,000	1,000	1,000	0.00%
TOTAL FIRE PROGRAMS FUND	127,725	126,006	88,700	86,700	-2.25%
HAZARDOUS MATERIALS RESPONSE FUND					
Commonwealth aid	30,000	30,000	30,000	30,000	0.00%
Hazardous materials grant	30,000	30,000	30,000	30,000	0.00%
Other financing sources	-	115,000	-	-	0.00%
Transfer from EMS Fund	-	115,000	-	-	0.00%
TOTAL HAZARDOUS MATERIALS RESPONSE FUND	30,000	145,000	30,000	30,000	0.00%
EMERGENCY 911 FUND					
Other financing sources	893,344	1,202,430	969,101	1,102,101	13.72%
Transfer from General Fund	893,344	1,202,430	969,101	1,102,101	13.72%
REHABILITATION PROJECTS FUND					
Revenue from use of money and property	20	17	-	-	0.00%
Interest	20	17	-	-	0.00%
Recovered costs	-	-	2,500	2,500	0.00%
Grant project income	-	-	2,500	2,500	0.00%
Federal aid	796,416	187,218	-	-	0.00%
Rehabilitation project	796,416	187,218	-	-	0.00%
TOTAL REHABILITATION PROJECTS FUND	796,436	187,235	2,500	2,500	0.00%

Financial Summaries Section

Revenue and Other Sources Summary

	Actual Fiscal Year 2023	Actual Fiscal Year 2024	Adopted Budget Fiscal Year 2025	Adopted Budget Fiscal Year 2026	Percentage Change From Fiscal Year 2025 to 2026
COUNTY CAPITAL PROJECTS FUND					
Revenue from use of money and property	52	18	-	-	0.00%
Investment earnings	52	18	-	-	0.00%
Recovered costs	22,147	1,895	-	-	0.00%
From Hazard Mitigation grant homeowners	22,147	1,895	-	-	0.00%
Miscellaneous Revenue	-	9,000	-	-	0.00%
From Eastern Shore Public Library	-	9,000	-	-	0.00%
Commonwealth aid	204,137	441,822	-	-	0.00%
Harbor improvement grants	37,979	387,748	-	-	0.00%
Waterway grants	29,598	6,950	-	-	0.00%
Hazard mitigation project	136,560	47,124	-	-	0.00%
Federal aid	455,095	220,361	-	-	0.00%
Hazard mitigation project	455,095	220,361	-	-	0.00%
Other financing sources	1,099,233	1,279,533	2,235,400	3,131,806	40.10%
Transfers from General Fund	1,099,233	1,279,533	2,235,400	3,131,806	40.10%
TOTAL COUNTY CAPITAL PROJECTS FUND	1,780,664	1,952,629	2,235,400	3,131,806	40.10%
DEBT SERVICE FUNDS					
General property taxes	2,779,247	2,368,436	2,411,779	2,411,779	0.00%
Real property taxes	2,021,163	1,806,581	1,789,495	1,789,495	0.00%
Public services taxes	182,239	112,480	180,250	180,250	0.00%
Personal property taxes	496,798	377,225	352,920	352,920	0.00%
Mobile home taxes	13,412	14,753	17,247	17,247	0.00%
Penalties - all taxes	33,388	30,416	33,741	33,741	0.00%
Interest - all taxes	32,247	26,981	38,126	38,126	0.00%
Miscellaneous	79,747	98,266	73,648	86,975	18.10%
VPSA debt service credit	79,747	98,266	73,648	86,975	18.10%
Commonwealth aid	94,286	79,782	82,376	82,376	0.00%
Personal property tax relief act	94,286	79,782	82,376	82,376	0.00%
TOTAL DEBT SERVICE FUNDS	2,953,280	2,546,484	2,567,803	2,581,130	0.52%
PARKS AND RECREATION REVOLVING FUND					
Charges for services	16,990	20,658	15,000	15,000	0.00%
Recreation event fees	16,990	20,658	15,000	15,000	0.00%
Miscellaneous revenue	-	4,798	-	-	0.00%
Sale of equipment	-	4,798	-	-	0.00%
TOTAL PARKS & RECREATION REVOLVING FUND	16,990	25,456	15,000	15,000	0.00%

Financial Summaries Section

Revenue and Other Sources Summary

	Actual Fiscal Year 2023	Actual Fiscal Year 2024	Adopted Budget Fiscal Year 2025	Adopted Budget Fiscal Year 2026	Percentage Change From Fiscal Year 2025 to 2026
AIRPORT FUND					
Revenue from use of money and property	51,586	52,885	50,900	50,900	0.00%
Office Space and Farmland Rent	7,490	2,600	7,500	7,500	0.00%
Hangar Rent	38,658	46,026	38,900	38,900	0.00%
Tie-Down Rent	2,797	1,631	3,000	3,000	0.00%
Parking Space Rent	2,641	2,628	1,500	1,500	0.00%
Charges for Services	333,730	359,037	188,000	188,000	0.00%
Aviation Gasoline Sales	331,679	356,159	165,000	165,000	0.00%
Jet A Fuel Sales	-	-	20,000	20,000	0.00%
Other Sales	2,051	2,878	3,000	3,000	0.00%
Miscellaneous	281	1,217	500	500	0.00%
Other	281	1,217	500	500	0.00%
Commonwealth aid	20,628	83,108	3,080	3,080	0.00%
Maintenance grants	1,083	4,815	3,080	3,080	0.00%
Capital grants	19,545	78,293	-	-	0.00%
Federal aid	37,636	1,087,645	-	-	0.00%
Capital grants	37,636	1,087,645	-	-	0.00%
Other financing sources	-	185,832	158,854	401,254	152.59%
Aid from Accomack County Primary Government	-	185,832	158,854	401,254	152.59%
TOTAL AIRPORT FUND	443,861	1,769,724	401,334	643,734	60.40%
LANDFILL FUND					
Revenue from use of money and property	19,580	1,894	-	-	0.00%
Interest	19,580	1,894	-	-	0.00%
Permits, privilege fees, and licenses	338	188	-	-	0.00%
Solid waste permits	338	188	-	-	0.00%
Charges for Services	3,731,598	3,718,456	4,030,127	4,030,127	0.00%
Landfill tipping fees from the County	1,187,308	1,168,086	1,282,296	1,282,296	0.00%
Landfill tipping fees from Others	2,544,290	2,550,370	2,747,831	2,747,831	0.00%
Miscellaneous	776	(59,174)	-	-	0.00%
Sale of equipment	-	(59,174)	-	-	0.00%
Other	776	-	-	-	0.00%
Recovered costs	107,625	102,632	70,000	70,000	0.00%
Recycling	98,035	102,632	70,000	70,000	0.00%
Other	9,590	-	-	-	0.00%
Other financing sources	106,092	251,395	-	-	0.00%
Transfers from General Fund	-	145,303	-	-	0.00%
Bond premium	106,092	106,092	-	-	0.00%
Proceeds from Debt	-	-	-	-	0.00%
TOTAL LANDFILL ENTERPRISE FUND	3,966,009	4,015,391	4,100,127	4,100,127	0.00%

Financial Summaries Section

Revenue and Other Sources Summary

	Actual Fiscal Year 2023	Actual Fiscal Year 2024	Adopted Budget Fiscal Year 2025	Adopted Budget Fiscal Year 2026	Percentage Change From Fiscal Year 2025 to 2026
WATER & SEWER FUND					
Charges for Services	354,986	365,630	350,000	350,000	0.00%
Sewer charges	354,986	365,630	350,000	350,000	0.00%
Other financing sources	-	343,915	2,750,000	3,675,000	33.64%
Transfers from General Fund		343,915	2,750,000	3,675,000	33.64%
TOTAL WATER & SEWER FUND	354,986	709,545	3,100,000	4,025,000	29.84%

PRIMARY GOVERNMENT TOTALS

Total All Funds:					
Revenues	79,839,592	80,702,082	75,725,003	80,657,879	6.51%
Other Operating Sources	6,807,921	5,401,920	7,641,929	10,029,832	31.25%
Total Revenues and Other Operating Sources	86,647,513	86,104,002	83,366,932	90,687,711	8.78%

ECONOMIC DEVELOPMENT AUTHORITY COMPONENT UNIT

Revenue from use of money and property	26,341	19,024	-	-	0.00%
From use of money	2	6	-	-	0.00%
From use of property	26,339	19,018	-	-	0.00%
Miscellaneous	2,548,400	42,800	-	-	0.00%
Donations	2,548,400	-	-	-	0.00%
Sale of real estate	-	42,500	-	-	0.00%
Other	-	300	-	-	0.00%
Recovered costs	47	60,350	-	-	0.00%
Other	47	60,350	-	-	0.00%
Federal aid	-	12,387	-	-	0.00%
Grants	-	12,387	-	-	0.00%
Local Government Aid	7,500	97,500	10,000	60,000	500.00%
Aid from Accomack County Primary Government	7,500	97,500	10,000	60,000	500.00%
TOTAL ECONOMIC DEVELOPMENT AUTHORITY	2,582,288	232,061	10,000	60,000	500.00%

Financial Summaries Section

Expenditures and Other Uses Summary

	Actual Fiscal Year 2023	Actual Fiscal Year 2024	Adopted Budget Fiscal Year 2025	Adopted Budget Fiscal Year 2026	Percentage Change From Fiscal Year 2025 to 2026
GENERAL FUND					
General Government Administration	5,313,954	6,047,661	6,959,697	7,633,806	9.69%
Board of Supervisors	107,880	125,240	124,452	123,989	-0.37%
County Administrator	295,945	332,797	487,064	411,123	-15.59%
Human Resources	266,964	353,829	500,236	524,253	4.80%
Legal Services	206,652	221,458	251,950	280,637	11.39%
Commissioner of the Revenue	297,173	326,546	342,429	365,772	6.82%
County Assessor	505,306	631,035	848,817	921,250	8.53%
Treasurer	703,360	777,800	739,892	773,624	4.56%
Finance	748,515	889,142	1,164,321	1,222,758	5.02%
Information Technology	1,350,145	1,635,561	1,692,949	2,087,663	23.32%
Risk Management	423,719	380,991	391,315	422,635	8.00%
Electoral Board	118,186	99,441	111,279	119,949	7.79%
Registrar	290,109	273,821	304,993	380,153	24.64%
Judicial Administration	1,789,870	2,227,154	2,416,695	2,569,881	6.34%
Circuit Court	88,676	125,882	122,725	130,394	6.25%
General District Court	7,935	195,397	11,490	29,490	156.66%
Chief Magistrate	4,183	5,606	16,938	16,938	0.00%
Juvenile & Domestic Relations Court	6,380	7,608	13,650	31,650	131.87%
Clerk of the Circuit Court	560,718	669,332	607,624	654,654	7.74%
Sheriff - Court Services	556,351	572,228	818,059	834,536	2.01%
Commissioner of Accounts	-	-	214	214	0.00%
Commonwealth's Attorney	463,444	540,963	684,944	728,996	6.43%
Victim & Witness Assistance program	102,183	110,138	141,051	143,009	1.39%
Public Safety	12,749,162	10,282,930	10,366,047	11,399,472	9.97%
Sheriff - Law Enforcement Services	3,688,543	4,267,897	4,153,985	4,535,589	9.19%
Volunteer Fire & Rescue	192,992	163,719	265,110	665,110	150.88%
Emergency Medical Services	38,999	14,221	-	-	0.00%
Sheriff - Jail Operation	2,836,701	3,105,422	3,716,901	4,014,820	8.02%
Juvenile Probation Office	156,740	195,104	202,297	206,512	2.08%
Community Corrections	306,183	350,107	313,889	319,767	1.87%
Building Inspections	831,258	708,568	906,393	799,843	-11.76%
Ordinance Enforcement	81,637	98,316	122,704	162,231	32.21%
Animal Control	200,850	351,406	321,848	247,772	-23.02%
Regional Animal Shelter	87,984	103,987	140,884	140,351	-0.38%
Emergency Management	286,018	195,085	170,036	192,477	13.20%
COVID 19 Urgent Needs	389,655	-	-	-	0.00%
American Rescue Plan Act	3,275,809	604,812	-	-	0.00%
Local Assistance and Tribal Fund	76,680	76,680	-	-	0.00%
Medical Examiner	2,120	1,040	5,000	5,000	0.00%
Town of Chincoteague	-	-	-	63,000	100.00%
E.S. Coalition Against Domestic Violence Supplement	290,000	40,000	40,000	40,000	0.00%
S.P.C.A. Operating Subsidy	6,993	6,566	7,000	7,000	0.00%
Public Works	5,600,004	5,670,220	6,290,462	6,391,984	1.61%
Ditch Maintenance	84,305	22,547	312,668	274,936	-12.07%
Litter Control	292,941	398,419	606,983	576,835	-4.97%
Solid Waste	3,165,887	3,296,363	3,377,913	3,353,496	-0.72%
Buildings & Grounds	2,056,871	1,952,891	1,992,898	2,186,717	9.73%

Financial Summaries Section

Expenditures and Other Uses Summary

	Actual Fiscal Year 2023	Actual Fiscal Year 2024	Adopted Budget Fiscal Year 2025	Adopted Budget Fiscal Year 2026	Percentage Change From Fiscal Year 2025 to 2026
GENERAL FUND-continued					
Health & Welfare	1,142,622	1,257,463	1,346,290	1,342,674	-0.27%
Health Department Operating Subsidy	693,687	750,805	765,990	788,969	3.00%
School Dental Program Operating Subsidy	30,971	30,971	30,971	30,971	0.00%
Community Services Board Operating Subsidy	204,037	208,118	218,524	278,575	27.48%
Eastern Shore Area Agency on Aging Operating Subsidy	28,430	28,430	28,430	33,430	17.59%
Opioid Abuse Treatment	675	25,604	-	-	0.00%
Tax Relief (Various)	184,822	213,535	302,375	210,729	-30.31%
Education	12,030,558	18,823,820	23,204,852	23,414,629	0.90%
Eastern Shore Community College Operating Subsidy	41,028	51,284	91,028	91,028	0.00%
Accomack County School Board Subsidy	11,989,530	18,772,536	23,113,824	23,323,601	0.91%
Parks, Recreation & Cultural	1,117,170	1,029,073	1,244,784	1,332,913	7.08%
Parks & Recreation	224,787	145,147	271,514	308,416	13.59%
Translator Television	178,217	43,213	104,457	104,457	0.00%
Public Boating Docks and Ramps	76,786	82,040	70,788	86,355	21.99%
Eastern Shore Public Library Operating Subsidy	637,380	758,673	798,025	833,685	4.47%
Planning & Community Development	1,641,725	1,729,428	1,861,943	2,273,348	22.10%
Planning District Commission Operating Subsidy	70,036	70,036	73,821	126,171	70.91%
Eastern Shore of Va. Housing Alliance Operating Subsidy	9,215	9,215	29,215	29,215	0.00%
Planning and Economic Development	457,006	619,920	697,887	949,853	36.10%
Erosion and Sediment Control	118,328	86,234	173,279	184,809	6.65%
Transportation District Commission Operating Subsidy	44,204	19,204	6,704	6,704	0.00%
Eastern Shore Tourism Commission Operating Subsidy	216,319	241,351	209,438	234,438	11.94%
Resource Conserv. & Development Council Operating Sub.	9,999	-	-	-	0.00%
Soil & Water Conservation District Operating Subsidy	26,443	15,866	21,154	21,154	0.00%
Star Transit Operating Subsidy	264,320	291,152	355,258	365,824	2.97%
Eastern Shore of VA Broadband Authority Supplement	(11,518)	-	-	-	0.00%
Eastern Shore Groundwater Committee Operating Subsidy	65,021	65,021	65,021	65,021	0.00%
E.S. Small Business Dev. Center Operating Subsidy	4,607	4,607	4,607	4,607	0.00%
Assateague Public Beach Relocation	-	-	50,000	50,000	0.00%
Chincoteague Chamber of Commerce	25,000	30,916	25,000	25,000	0.00%
Johnsongrass & Gypsy Moth Program	-	-	13,151	13,151	0.00%
Qualified Childcare Contributions	250,000	100,000	-	-	0.00%
Bay Consortium Workforce Development	8,312	8,312	-	-	0.00%
Wallops Research Park	679	1,865	25,964	25,964	0.00%
Cooperative Extension Service	76,254	68,229	101,444	101,438	-0.01%
ESVA Housing Mission	-	-	-	9,999	100.00%
Economic Development Authority Operating Subsidy	7,500	97,500	10,000	60,000	500.00%
Nondepartmental	-	-	728,931	942,944	29.36%
Operating/Capital Contingency	-	-	311,685	338,854	8.72%
Vacancy savings	-	-	-	(257,920)	-100.00%
Set aside for employee salary increases	-	-	102,942	506,710	392.23%
Set aside for employee classification/comp study	-	-	314,304	-	-100.00%
20% employee health insurance premium increase	-	-	-	355,300	100.00%

Financial Summaries Section

Expenditures and Other Uses Summary

	Actual Fiscal Year 2023	Actual Fiscal Year 2024	Adopted Budget Fiscal Year 2025	Adopted Budget Fiscal Year 2026	Percentage Change From Fiscal Year 2025 to 2026
GENERAL FUND-continued					
Debt Service	375,538	432,334	290,664	291,278	0.21%
Debt Service					
Principal	304,333	251,600	258,900	267,100	3.17%
Interest and fiscal charges	46,300	39,136	31,764	24,178	-23.88%
Leases and subscriptions	24,905	141,598	-	-	0.00%
Other Uses	3,079,480	4,198,572	7,462,169	9,766,346	30.88%
Transfers To Virginia Public Assistance Fund	809,044	857,264	944,084	962,455	1.95%
Transfers To Comprehensive Youth Services Fund	182,917	296,098	202,916	292,916	44.35%
Transfers To Court Security Fund	-	-	26,034	26,034	0.00%
Transfers To Emergency 911 Fund	893,344	1,202,430	969,101	1,102,101	13.72%
Transfers to County Grant fund	(5,853)	(43,922)	-	-	0.00%
Transfers To County Capital Projects Fund	1,099,305	1,279,532	2,235,400	3,131,806	40.10%
Transfers To Airport Fund	-	185,832	158,854	401,254	152.59%
Transfers To Landfill Enterprise Fund	-	-	-	-	0.00%
Transfers To Water/Sewer Fund	-	343,915	2,750,000	3,675,000	33.64%
Transfers To Stormwater Fund	85,723	62,423	160,780	160,780	0.00%
Transfers To Fire Training Center Fund	15,000	15,000	15,000	14,000	-6.67%
TOTAL GENERAL FUND	44,840,083	51,698,655	62,172,534	67,359,275	8.34%
VIRGINIA PUBLIC ASSISTANCE FUND					
Health & Welfare	4,434,728	4,878,349	5,130,465	5,148,836	0.36%
Social Services	4,434,728	4,878,349	5,130,465	5,148,836	0.36%
COMPREHENSIVE YOUTH SERVICES FUND					
Health & Welfare	1,005,959	1,408,684	1,082,016	1,172,016	8.32%
Pooled Services Program-Accomack	636,924	1,000,277	560,775	650,775	16.05%
Pooled Services Program-Northampton	334,856	374,229	496,241	496,241	0.00%
Administration-Accomack	17,483	17,482	12,500	12,500	0.00%
Administration-Northampton	16,696	16,696	12,500	12,500	0.00%
LAW LIBRARY FUND					
Judicial Administration	3,060	3,857	7,500	7,500	0.00%
Law Library	3,060	3,857	7,500	7,500	0.00%
STORMWATER FUND					
Planning & Community Development	119,859	85,319	206,308	217,838	5.59%
Stormwater Management	119,859	85,319	206,308	217,838	5.59%
CONSOLIDATED EMERGENCY MEDICAL SERVICES FUND					
Public Safety	2,115,088	6,379,139	7,302,138	7,431,806	1.78%
Fire & Rescue Services	2,115,088	6,379,139	7,302,138	7,431,806	1.78%
Other Uses	3,390,543	294,760	179,760	263,486	46.58%
Transfers to General Fund	3,389,543	178,760	178,760	262,486	46.84%
Transfers to Other Funds	-	115,000	-	-	0.00%
Transfers to Fire Training Fund	1,000	1,000	1,000	1,000	0.00%
Total Consolidated EMS Fund	5,505,631	6,673,899	7,481,898	7,695,292	2.85%

Financial Summaries Section

Expenditures and Other Uses Summary

	Actual Fiscal Year 2023	Actual Fiscal Year 2024	Adopted Budget Fiscal Year 2025	Adopted Budget Fiscal Year 2026	Percentage Change From Fiscal Year 2025 to 2026
CONSOLIDATED FIRE AND RESCUE FUND					
Public Safety	2,156,195	1,220,910	1,955,958	1,961,981	0.31%
Fire & Rescue Services	2,156,195	1,220,910	1,955,958	1,961,981	0.31%
GREENBACKVILLE/CAPTAINS COVE MOSQUITO CONTROL FUND					
Health & Welfare	85,265	72,880	60,000	64,713	7.86%
Mosquito Control Commission Operating Subsidy	85,265	72,880	60,000	64,713	7.86%
COURT SECURITY FEE FUND					
Judicial Administration	156,469	171,419	146,034	146,034	0.00%
Law Enforcement	156,469	171,419	146,034	146,034	0.00%
DRUG SEIZURES FUND					
Public Safety	-	1,953	1,000	1,000	0.00%
Law Enforcement	-	1,953	1,000	1,000	0.00%
FIRE PROGRAMS FUND					
Public Safety	125,258	143,548	88,700	86,700	-2.25%
Fire and Rescue services	125,258	143,548	88,700	86,700	-2.25%
HAZARDOUS MATERIALS RESPONSE FUND					
Public Safety	27,891	136,024	30,000	30,000	0.00%
Other Protection	27,891	136,024	30,000	30,000	0.00%
EMERGENCY 911 FUND					
Public Safety	945,595	1,150,179	969,101	1,102,101	13.72%
Emergency 911 Commission Operating Subsidy	945,595	1,150,179	969,101	1,102,101	13.72%
REHABILITATION PROJECTS					
Planning & Community Development	744,034	187,241	-	-	0.00%
Community Development Projects	744,034	187,241	-	-	0.00%
COUNTY CAPITAL PROJECTS FUND					
General Government Administration	20,000	29,243	-	760,000	100.00%
Financial Software Project	20,000	29,243	-	500,000	100.00%
IT infrastructure Replacement	-	-	-	260,000	100.00%
Judicial Administration	-	-	50,000	-	-100.00%
Digitization of Records/Audit Compliance	-	-	50,000	-	-100.00%
Public Safety	59,634	115,809	-	-	0.00%
Emergency Operations Center	59,634	(26,785)	-	-	0.00%
Jail Camera System	-	142,594	-	-	0.00%

Financial Summaries Section

Expenditures and Other Uses Summary

	Actual Fiscal Year 2023	Actual Fiscal Year 2024	Adopted Budget Fiscal Year 2025	Adopted Budget Fiscal Year 2026	Percentage Change From Fiscal Year 2025 to 2026
COUNTY CAPITAL PROJECTS FUND-continued					
Public Works	811,534	678,512	1,006,400	426,806	-57.59%
County Buildings (Space Needs)	24,686	-	-	-	0.00%
Building Improvements	611,726	445,498	773,400	426,806	-44.81%
Site Improvements	70,288	233,014	-	-	0.00%
Equipment	104,834	-	233,000	-	-100.00%
Parks, Recreation & Cultural	823,405	929,526	539,000	895,000	66.05%
Greenbackville Harbor Improvements	64,820	414,102	-	-	0.00%
Quinby Harbor Improvements	107,858	76,689	-	-	0.00%
Annis Cove Ramp Replacement	22,742	256,335	-	-	0.00%
Regional Library Project	-	73,612	-	-	0.00%
Johnson's Wharf Facility Improvements	-	72,813	-	-	0.00%
Schooner Bay Ramp Replacement	-	35,975	-	-	0.00%
Queen Sound Ramp Improvements	353,067	-	-	-	0.00%
Harborton Dock Replacement	274,918	-	-	-	0.00%
NASA Ferry Dock Demolition	-	-	139,000	-	-100.00%
Hammocks Dock Extension	-	-	150,000	-	-100.00%
Schooner Bay Shoreline Restoration	-	-	250,000	-	-100.00%
Parker Creek Improvements	-	-	-	300,000	100.00%
Deep Creek Bulkhead	-	-	-	280,000	100.00%
Gladding Landing Improvements	-	-	-	250,000	100.00%
Sawmill Park Improvements	-	-	-	65,000	100.00%
Planning & Community Development	635,379	290,400	640,000	1,050,000	64.06%
Hazard Mitigation	627,547	284,336	-	-	0.00%
Dredging Projects	7,832	6,064	-	-	0.00%
Derelict Building Removal	-	-	150,000	150,000	0.00%
Affordable Housing Site	-	-	250,000	-	-100.00%
Comprehensive Plan Update	-	-	90,000	-	-100.00%
Childcare Expansion	-	-	150,000	-	-100.00%
Wallops Research Park Access Road	-	-	-	900,000	100.00%
TOTAL COUNTY CAPITAL PROJECTS FUND	2,349,952	2,043,490	2,235,400	3,131,806	40.10%
DEBT SERVICE FUND					
Debt Service	2,869,710	2,855,698	2,847,662	2,839,004	-0.30%
Principal	2,173,678	2,259,365	2,344,299	2,436,148	3.92%
Interest and fiscal charges	696,032	596,333	503,363	402,856	-19.97%
PARKS AND RECREATION REVOLVING FUND					
Parks, Recreation & Cultural	16,376	19,485	15,000	15,000	0.00%
Parks and Recreation	16,376	19,485	15,000	15,000	0.00%
AIRPORT FUND					
Planning & Community Development	1,369,940	1,686,350	453,234	714,159	57.57%
Airport	1,369,940	1,686,350	453,234	714,159	57.57%

Financial Summaries Section

Expenditures and Other Uses Summary

	Actual Fiscal Year 2023	Actual Fiscal Year 2024	Adopted Budget Fiscal Year 2025	Adopted Budget Fiscal Year 2026	Percentage Change From Fiscal Year 2025 to 2026
LANDFILL FUND					
Public Works	9,531,873	2,181,929	2,723,170	3,027,519	11.18%
North Landfill	8,706,175	1,400,191	1,741,923	2,005,647	15.14%
South Transfer Station	910,010	762,814	854,889	895,514	4.75%
South/North Landfill Post Closure	(84,312)	18,924	126,358	126,358	0.00%
Debt Service	174,506	150,163	636,072	639,421	0.53%
Principal	-	-	505,000	535,000	5.94%
Interest and fiscal charges	174,506	150,163	131,072	104,421	-20.33%
Nondepartmental	-	-	47,600	47,600	0.00%
Operating Contingency	-	-	47,600	47,600	0.00%
TOTAL LANDFILL ENTERPRISE FUND	9,706,379	2,332,092	3,406,842	3,714,540	9.03%
WATER & SEWER FUND					
Planning & Community Development	422,522	346,453	3,100,000	4,025,000	29.84%
Central Accomack Sewer System/Industrial Park Water	398,334	328,480	553,694	428,694	-22.58%
Northern Accomack County Sewer System	-	-	2,500,000	3,550,000	42.00%
County Buildings Complex Sewer System	23,508	16,001	41,557	41,557	0.00%
Wallops Research Park Sewer	680	1,972	4,749	4,749	0.00%
PRIMARY GOVERNMENT TOTALS					
Total All Funds:					
Expenditures	70,414,883	72,623,153	83,747,723	89,402,963	6.75%
Other Uses-Interfund Transfers	6,470,023	4,493,332	7,641,929	10,029,832	31.25%
Total Expenditures and Other Uses	76,884,906	77,116,485	91,389,652	99,432,795	8.80%
ECONOMIC DEVELOPMENT AUTHORITY COMPONENT UNIT					
Planning & Community Development	26,017	251,628	10,000	60,000	500.00%
Operations	26,017	251,628	10,000	60,000	500.00%
TOTAL ECONOMIC DEVELOPMENT AUTHORITY	26,017	251,628	10,000	60,000	500.00%

Financial Summaries Section

Fund Balance Analysis

	Actual Fund Balance 6/30/2024	Fiscal Year 25 Projected Revenues & Other Sources	Fiscal Year 25 Projected Expenditures & Other Uses	Fund Balance Assigned or Nonspendable		Projected Fund Balance Available for Appropriation 6/30/2025	Fiscal Year 2026 Adopted Revenues & Other Sources	Fiscal Year 2026 Adopted Expenditures & Other Uses	Projected Fund Balance Available for Appropriation 6/30/2026
				Current Projects	Noncurrent Items				
PRIMARY GOVERNMENT:									
GENERAL FUND	\$ 70,088,164	\$ 57,944,178	\$ (51,970,112)	\$ (47,534,557)	\$ -	\$ 28,527,673	\$ 59,424,698	\$ (67,359,275)	\$ 20,593,096
SPECIAL REVENUE FUNDS	4,266,631	16,675,540	(17,542,239)	(214,895)	(1,060,264)	2,124,773	16,766,216	(17,634,011)	1,256,978
Virginia Public Assistance Fund	-	5,435,111	(5,435,111)	-	-	-	5,148,836	(5,148,836)	-
Comprehensive Youth Services Fund	-	1,360,054	(1,360,054)	-	-	-	1,172,016	(1,172,016)	-
Law Library Fund	72,275	7,500	(7,227)	-	-	72,548	7,500	(7,500)	72,548
Stormwater Fund	-	95,487	(95,487)	-	-	-	191,683	(217,838)	(26,155)
Consolidated Emergency Medical Services Fund	2,929,617	5,122,320	(6,326,749)	-	-	1,725,188	6,851,152	(7,695,292)	881,048
Consolidated Fire and Rescue Services Fund	951,968	1,955,958	(1,847,662)	-	(1,060,264)	-	1,961,981	(1,961,981)	-
Captains Cove/Greenbackville Mosquito Control Fund	-	65,467	(65,467)	-	-	-	64,713	(64,713)	-
Court Security Fee Fund	(30,967)	173,415	(173,415)	-	-	(30,967)	146,034	(146,034)	(30,967)
Drug Seizures Fund	27,351	43,487	(41,534)	-	-	29,304	1,000	(1,000)	29,304
Fire Programs Fund	23,796	215,548	(79,217)	(65,120)	-	95,007	86,700	(86,700)	95,007
Hazardous Materials Response Fund	91,619	30,000	(26,974)	-	-	94,645	30,000	(30,000)	94,645
Emergency 911 Tax Fund	-	1,931,637	(1,931,637)	-	-	-	1,102,101	(1,102,101)	-
Rehabilitation Projects Fund	200,972	239,556	(151,705)	(149,775)	-	139,048	2,500	-	141,548
CAPITAL PROJECTS FUNDS	427,290	6,458,966	(2,746,276)	(4,139,980)	-	-	3,131,806	(3,131,806)	-
County Capital Projects Fund	427,290	6,458,966	(2,746,276)	(4,139,980)	-	-	3,131,806	(3,131,806)	-
DEBT SERVICE FUNDS	670,959	2,567,803	(2,947,729)	-	-	291,033	2,581,130	(2,839,004)	33,159
County Debt Service Fund	670,959	2,567,803	(2,947,729)	-	-	291,033	2,581,130	(2,839,004)	33,159
ENTERPRISE FUNDS	1,771,682	6,415,498	(4,828,068)	(980,299)	-	2,378,813	8,783,861	(8,468,699)	2,693,975
Parks & Recreation Revolving Fund	10,130	20,985	(18,568)	-	-	12,547	15,000	(15,000)	12,547
Airport Fund	405,619	1,901,026	(963,336)	(980,299)	-	363,010	643,734	(714,159)	292,585
Landfill Fund	1,309,971	4,100,127	(3,406,842)	-	-	2,003,256	4,100,127	(3,714,540)	2,388,843
Water & Sewer Fund	45,962	393,360	(439,322)	-	-	-	4,025,000	(4,025,000)	-
PRIMARY GOVERNMENT GRAND TOTALS	\$ 77,224,726	\$ 90,061,985	\$ (80,034,424)	\$ (52,869,731)	\$ (1,060,264)	\$ 33,322,292	\$ 90,687,711	\$ (99,432,795)	\$ 24,577,208
COMPONENT UNITS:									
Economic Development Authority	38,958	223,517	(228,935)	-	-	33,540	60,000	(60,000)	33,540
COMPONENT UNIT GRAND TOTALS	\$ 38,958	\$ 223,517	\$ (228,935)	\$ -	\$ -	\$ 33,540	\$ 60,000	\$ (60,000)	\$ 33,540

Financial Summaries Section

Analysis of Significant Changes In Anticipated Fund Balance

The following analysis focuses on available fund balances of County major funds anticipated to increase or decrease by 5% or more.

GENERAL FUND

	Anticipated FY26 Beginning Balance	Anticipated FY26 Ending Balance	Increase (Decrease)	Percent Change
Fund Balance Available for Appropriation	\$ 24,502,340	\$ 16,567,763	\$ (7,934,577)	-32%

Discussion:

The General Fund anticipated **beginning** fund balance is comprised of funds committed to "Rainy Day"/Revenue Stabilization (\$14,968,391) which is available for appropriation in emergency situations and unassigned fund balance (\$9,533,949). The projected fiscal year 2026 **ending** fund balance is made up of the amount committed for a "Rainy Day"/Revenue Stabilization (\$15,941,165) and unassigned fund balance (\$626,598). The majority of the fund balance available at the beginning of the fiscal year has been either transferred to "Rainy Day"/Revenue Stabilization or appropriated for one-time operating or capital expenditures (\$4,047,746).

CONSOLIDATED EMERGENCY MEDICAL SERVICES (EMS) FUND

	Anticipated FY26 Beginning Balance	Anticipated FY26 Ending Balance	Increase (Decrease)	Percent Change
Fund Balance Available for Appropriation	\$ 1,725,188	\$ 881,048	\$ (844,140)	-49%

Discussion:

The Consolidated EMS Fund is funded primarily from a special property tax which is commonly referred to as the EMS tax. Past practice has been to set this tax rate at a level that produced revenues that, when combined with existing Consolidated EMS Fund balance, funded the current cost of EMS Operations. The current fiscal year requires an increase of five cents in the real estate tax in order to maintain the current level of emergency medical services provided.

DEBT SERVICE FUND

	Anticipated FY26 Beginning Balance	Anticipated FY26 Ending Balance	Increase (Decrease)	Percent Change
Fund Balance Available for Appropriation	\$ 291,033	\$ 33,159	\$ (257,874)	-89%

Discussion:

The County's Debt Service Fund functions much like a bond sinking fund. Each year, revenue generated primarily from a special property tax is used exclusively to pay debt service costs. The goal is a breakeven situation where tax revenue equals principal and interest costs. In FY26, the Debt Service Fund will continue to decline until Fiscal Year 2027 when revenue growth is expected to overtake debt service costs.

AIRPORT FUND

	Anticipated FY26 Beginning Balance	Anticipated FY26 Ending Balance	Increase (Decrease)	Percent Change
Fund Balance Available for Appropriation	\$ 363,010	\$ 292,585	\$ (70,425)	-19%

Discussion:

The Airport Fund accounts for the operation of the County's airport located in Melfa, VA. The cost of operating the airport is primarily funded through user fees. The projected fiscal year 2026 ending fund balance consists primarily of a hangar maintenance reserve and projects at the Airport.

LANDFILL FUND

	Anticipated FY26 Beginning Balance	Anticipated FY26 Ending Balance	Increase (Decrease)	Percent Change
Fund Balance Available for Appropriation	\$ 2,003,256	\$ 2,388,843	\$ 385,587	19%

Discussion:

The County operates one landfill located at the Northern end of the County and a Transfer Station located on the site of the old Southern Landfill. Cell 6A of the North Landfill reached its maximum capacity in FY23. State and federal laws requires the County to place a final cover on the landfill once it stops accepting waste. Closure was completed in FY24. These laws also require that the County perform maintenance and monitoring for thirty years after closure. In fiscal year 2023, the County completed construction of expansion of Cell 7 at the North Landfill. Funding is expected to increase in future years as the County accumulates funding for future closure and post-closure costs associated with the North Landfill. The North Landfill's Cell 7 is estimated to close in December 2028. All funding for these projects have been derived from user fees.

Financial Summaries Section

Schedule of Approved Full-Time Equivalents (FTE) ^{1/2}

Fund	Department	Title	FY24 Approved FTE	FY25 Approved FTE	FY26 Approved FTE
General Fund	County Administrator	County Administrator	1.00	1.00	1.00
General Fund	County Administrator	Executive Assistant	1.00	1.00	1.00
General Fund	County Administrator	Housing Coordinator	1.00	0.00	0.00
General Fund	County Administrator	Purchasing & Contracts Manager ³	0.00	0.00	0.00
Subtotal			3.00	2.00	2.00
General Fund	Human Resources	Administrative Assistant I	1.00	1.00	1.00
General Fund	Human Resources (Shared)	Chief Human Resources Officer	1.00	1.00	1.00
General Fund	Human Resources	HR Generalist	1.00	1.00	1.00
General Fund	Human Resources	Deputy Director	1.00	1.00	1.00
Subtotal			4.00	4.00	4.00
General Fund	Legal Services	Legal Assistant	1.00	1.00	1.00
General Fund	Legal Services	County Attorney	1.00	1.00	1.00
Subtotal			2.00	2.00	2.00
General Fund	Commissioner of Revenue	Commissioner of the Revenue	1.00	1.00	1.00
General Fund	Commissioner of Revenue	Deputy Clerk I	2.00	3.00	3.00
General Fund	Commissioner of Revenue	Deputy Clerk II	1.00	1.00	1.00
Subtotal			5.00	5.00	5.00
General Fund	County Assessor	Appraiser	2.00	2.00	2.00
General Fund	County Assessor	Customer Service Representative	1.00	1.00	1.00
General Fund	County Assessor	Land Records Researcher	1.00	1.00	1.00
General Fund	County Assessor	Lead Appraiser	1.00	1.00	1.00
General Fund	County Assessor	Deputy Director Assessor	1.00	1.00	1.00
General Fund	County Assessor	Lead Data Tech	1.00	1.00	1.00
General Fund	County Assessor	Mapper and Researcher	1.00	1.00	1.00
General Fund	County Assessor	Real Estate Assessor	1.00	1.00	1.00
Subtotal			9.00	9.00	9.00
General Fund	Treasurer	Deputy Clerk I	3.00	1.00	1.00
General Fund	Treasurer	Deputy Clerk II	1.00	3.00	3.00
General Fund	Treasurer	Deputy Treasurer IV	2.00	2.00	2.00
General Fund	Treasurer	Treasurer	1.00	1.00	1.00
Subtotal			7.00	7.00	7.00
General Fund	Finance	Accountant	1.00	1.00	1.00
General Fund	Finance	Accountant II	1.00	1.00	1.00
General Fund	Finance	Administrative Assistant	1.00	1.00	1.00
General Fund	Finance	Payroll Coordinator	1.00	1.00	1.00
General Fund	Finance	Finance Director	1.00	1.00	1.00
General Fund	Finance	Deputy Director of Finance	1.00	1.00	1.00
General Fund	Finance	Procurement Specialist	1.00	1.00	1.00
General Fund	Finance	Deputy Finance Director-Systems	1.00	1.00	1.00
Subtotal			8.00	8.00	8.00
General Fund	Information Technology	Application Specialist I	1.00	1.00	1.00
General Fund	Information Technology	Application Specialist II	0.00	1.00	1.00
General Fund	Information Technology	Application Specialist III	0.00	1.00	1.00
General Fund	Information Technology	Chief Information Officer	1.00	1.00	1.00
General Fund	Information Technology	Deputy IT Director	1.00	1.00	1.00
General Fund	Information Technology	Service Desk Lead	1.00	1.00	1.00
General Fund	Information Technology	Special Project Manager	1.00	1.00	1.00
General Fund	Information Technology	Systems/Network Administrator	2.00	1.00	1.00
Subtotal			8.00	8.00	8.00
General Fund	Registrar	Deputy Registrar	2.00	2.00	2.00
General Fund	Registrar	Registrar	1.00	1.00	1.00
Subtotal			3.00	3.00	3.00

Financial Summaries Section

Schedule of Approved Full-Time Equivalents (FTE) ^{1/2}

Fund	Department	Title	FY24 Approved FTE	FY25 Approved FTE	FY26 Approved FTE
General Fund	Circuit Court	Judicial Assistant	1.00	1.00	1.00
		Subtotal	1.00	1.00	1.00
General Fund	Clerk of Court	Administrative Assistant	1.00	1.00	1.00
General Fund	Clerk of Court	Clerk of Circuit Court	1.00	1.00	1.00
General Fund	Clerk of Court	Deputy Clerk I	3.00	2.00	2.00
General Fund	Clerk of Court	Deputy Clerk II	1.00	1.00	1.00
General Fund	Clerk of Court	Deputy Clerk III	1.00	1.00	1.00
General Fund	Clerk of Court	Fiscal Tech	0.00	1.00	1.00
		Subtotal	7.00	7.00	7.00
General Fund	Commonwealth's Attorney	Administrative Assistant II	1.00	1.00	1.00
General Fund	Commonwealth's Attorney	Attorney I	3.00	3.00	3.00
General Fund	Commonwealth's Attorney	Commonwealth's Attorney	1.00	1.00	1.00
General Fund	Commonwealth's Attorney	Juvenile Justice Attorney A	0.50	0.50	0.50
		Subtotal	5.50	5.50	5.50
General Fund	Victim/Witness Assistance	Victim/Witness Assistance Coordinator	1.00	1.00	1.00
General Fund	Victim/Witness Assistance	Victim/Witness Assistant	0.50	0.50	0.50
		Subtotal	1.50	1.50	1.50
General Fund	Sheriff-(Court/Law/Corrections)	Admin Staff Specialist	1.00	1.00	1.00
General Fund	Sheriff-(Court/Law/Corrections)	Armed Security Officer	0.50	0.50	0.50
General Fund	Sheriff-(Court/Law/Corrections)	Classification	1.00	1.00	1.00
General Fund	Sheriff-(Court/Law/Corrections)	Communications Operator	5.00	5.00	5.00
General Fund	Sheriff-(Court/Law/Corrections)	Cook	1.00	1.00	1.00
General Fund	Sheriff-(Court/Law/Corrections)	Correction Officer	23.00	23.00	23.00
General Fund	Sheriff-(Court/Law/Corrections)	Court Services Officer	7.00	7.00	7.00
General Fund	Sheriff-(Court/Law/Corrections)	Secretary	1.00	1.00	1.00
General Fund	Sheriff-(Court/Law/Corrections)	Sheriff	1.00	1.00	1.00
		Subtotal	74.50	74.50	79.00
General Fund	Juvenile Probation	Outreach Officer	1.00	1.00	1.00
		Subtotal	1.00	1.00	1.00
General Fund	Community Corrections	Community Corrections Program Manager	1.00	1.00	1.00
General Fund	Community Corrections	Community Corrections Case Worker	3.00	3.00	3.00
General Fund	Community Corrections	Administrative Assistant 1	1.00	1.00	1.00
		Subtotal	5.00	5.00	5.00
General Fund	Building and Zoning	Administrative Assistant I	1.00	1.00	1.00
General Fund	Building and Zoning	Building Inspector	2.00	1.00	1.00
General Fund	Building and Zoning	Code Enforcement Officer	2.00	5.00	5.00
General Fund	Building and Zoning	County Building Official	1.00	0.00	0.00
General Fund	Building and Zoning	Customer Service Representative	1.00	1.00	1.00
General Fund	Building and Zoning	Deputy Director of Zoning & Planning	1.00	0.00	0.00
General Fund	Building and Zoning	Derelict Building Removal	1.00	0.00	0.00
General Fund	Building and Zoning	Zoning Enforcement Officer	1.00	0.00	0.00
		Subtotal	10.00	8.00	8.00
General Fund	Ordinance Enforcement	Ordinance Enforcement Officer	1.00	1.00	1.00
		Subtotal	1.00	1.00	1.00
General Fund	Animal Control	Animal Control Officer	3.00	3.00	3.00
		Subtotal	3.00	3.00	3.00
General Fund	Animal Shelter	Animal Facility Manager	1.00	1.00	1.00
General Fund	Animal Shelter	Animal Facility Part-timer	0.00	0.50	0.50
		Subtotal	1.00	1.50	1.50

Financial Summaries Section

Schedule of Approved Full-Time Equivalents (FTE) ^{1/2}

Fund	Department	Title	FY24 Approved FTE	FY25 Approved FTE	FY26 Approved FTE
General Fund	Emergency Services	Emergency Management Coordinator	1.00	1.00	1.00
		Subtotal	1.00	1.00	1.00
General Fund/Landfill Fund	Public Works (Litter/Solid Waste/Bldgs)	Administrative Assistant I	1.00	1.00	1.00
General Fund/Landfill Fund	Public Works (Litter/Solid Waste/Bldgs)	Administrative Coordinator	1.00	1.00	1.00
General Fund/Landfill Fund	Public Works (Litter/Solid Waste/Bldgs)	Auto Mechanic	1.00	1.00	1.00
General Fund/Landfill Fund	Public Works (Litter/Solid Waste/Bldgs)	Baler Operator I	1.00	1.00	1.00
General Fund/Landfill Fund	Public Works (Litter/Solid Waste/Bldgs)	Building Maintenance Mechanic	2.00	2.00	2.00
General Fund/Landfill Fund	Public Works (Litter/Solid Waste/Bldgs)	Building Maintenance Specialist	2.00	2.00	2.00
General Fund/Landfill Fund	Public Works (Litter/Solid Waste/Bldgs)	Convenience Center Attendant	12.00	12.00	12.00
General Fund/Landfill Fund	Public Works (Litter/Solid Waste/Bldgs)	Custodian	4.50	1.50	1.50
General Fund/Landfill Fund	Public Works (Litter/Solid Waste/Bldgs)	Deputy Director of Facilities	1.00	1.00	1.00
General Fund/Landfill Fund	Public Works (Litter/Solid Waste/Bldgs)	Deputy Director of Infrastructure	1.00	1.00	1.00
General Fund/Landfill Fund	Public Works (Litter/Solid Waste/Bldgs)	Deputy Director of Solid Waste	1.00	1.00	1.00
General Fund/Landfill Fund	Public Works (Litter/Solid Waste/Bldgs)	Deputy Administrator, Public Works & Facil	1.00	1.00	1.00
General Fund/Landfill Fund	Public Works (Litter/Solid Waste/Bldgs)	Ditch Maintenance Program Coordinator	1.00	1.00	1.00
General Fund/Landfill Fund	Public Works (Litter/Solid Waste/Bldgs)	Facility Maintenance Tech.	2.50	2.50	2.50
General Fund/Landfill Fund	Public Works (Litter/Solid Waste/Bldgs)	Groundskeeper	3.00	3.00	3.00
General Fund/Landfill Fund	Public Works (Litter/Solid Waste/Bldgs)	Heavy Equipment Operator	4.00	4.00	4.00
General Fund/Landfill Fund	Public Works (Litter/Solid Waste/Bldgs)	Laborer	6.00	6.00	6.00
General Fund/Landfill Fund	Public Works (Litter/Solid Waste/Bldgs)	Laborer Crew Leader	2.00	2.00	2.00
General Fund/Landfill Fund	Public Works (Litter/Solid Waste/Bldgs)	Landfill Facility Manager	1.00	1.00	1.00
General Fund/Landfill Fund	Public Works (Litter/Solid Waste/Bldgs)	Lead Auto Mechanic	1.00	1.00	1.00
General Fund/Landfill Fund	Public Works (Litter/Solid Waste/Bldgs)	Lead Groundskeeper	1.00	1.00	1.00
General Fund/Landfill Fund	Public Works (Litter/Solid Waste/Bldgs)	Operations Manager	1.00	1.00	1.00
General Fund/Landfill Fund	Public Works (Litter/Solid Waste/Bldgs)	Recycling & Litter Coordinator	1.00	1.00	1.00
General Fund/Landfill Fund	Public Works (Litter/Solid Waste/Bldgs)	Regulatory Compliance Specialist	1.00	1.00	1.00
General Fund/Landfill Fund	Public Works (Litter/Solid Waste/Bldgs)	Scale Operator	3.50	3.50	3.50
General Fund/Landfill Fund	Public Works (Litter/Solid Waste/Bldgs)	Transfer Station Supervisor	1.00	1.00	1.00
General Fund/Landfill Fund	Public Works (Litter/Solid Waste/Bldgs)	Utility Operator	5.00	5.00	5.00
		Subtotal	62.50	59.50	59.50
General Fund	Parks & Recreation	Parks & Recreation Manager	1.00	1.00	1.00
General Fund	Parks & Recreation	Parks & Recreation Staff	1.50	0.50	0.50
General Fund	Parks & Recreation	Sawmill Park Attendant	0.00	1.00	1.00
General Fund	Parks & Recreation	Sports Coordinator	0.50	0.50	0.50
		Subtotal	3.00	3.00	3.00
General Fund	Planning	Administrative Assistant I	0.00	1.00	1.00
General Fund	Planning	Administrative Assistant II	1.00	1.00	1.00
General Fund	Planning	Deputy Administrator, Building, Planning and Economic Development	1.00	1.00	1.00
General Fund	Planning	Deputy Director, Community & Economic Development	1.00	1.00	1.00
General Fund	Planning	Floodplain Manager	1.00	1.00	1.00
General Fund	Planning	Housing Coordinator	0.00	1.00	1.00
General Fund	Planning	Planner I	1.00	1.00	1.00
		Subtotal	5.00	7.00	7.00
General Fund/Stormwater	Environmental (E&S/Stormwater)	Permit Specialist I	1.00	1.00	1.00
General Fund/Stormwater	Environmental (E&S/Stormwater)	Administrative Assistant	1.00	1.00	1.00
General Fund/Stormwater	Environmental (E&S/Stormwater)	Ditch Maintenance Equipment Operator	1.00	0.00	0.00
General Fund/Stormwater	Environmental (E&S/Stormwater)	Ditch Maintenance Supervisor	1.00	0.00	0.00
General Fund/Stormwater	Environmental (E&S/Stormwater)	Director of Environmental Programs	1.00	1.00	1.00
General Fund/Stormwater	Environmental (E&S/Stormwater)	Environmental Planner	1.00	1.00	1.00
		Subtotal	6.00	4.00	4.00
General Fund	Johnsongrass & Gypsy Moth Control	Johnsongrass Supervisor	0.50	0.50	0.50
		Subtotal	0.50	0.50	0.50

Financial Summaries Section

Schedule of Approved Full-Time Equivalents (FTE) ^{1/2}

Fund	Department	Title	FY24 Approved FTE	FY25 Approved FTE	FY26 Approved FTE
General Fund	Cooperative Extension Agency	Extension Service Tech.	0.50	0.50	0.50
		Subtotal	0.50	0.50	0.50
Virginia Public Asst. Fund	n/a	Director II	1.00	1.00	1.00
Virginia Public Asst. Fund	n/a	Family Services Specialists	15.00	15.00	15.00
Virginia Public Asst. Fund	n/a	Benefit Program Specialists	22.00	22.00	22.00
Virginia Public Asst. Fund	n/a	Self Sufficiency Specialist II	2.00	2.00	2.00
Virginia Public Asst. Fund	n/a	Office Associate II and III	7.00	7.00	7.00
Virginia Public Asst. Fund	n/a	CSA Coordinator	1.00	1.00	1.00
Virginia Public Asst. Fund	n/a	Other	8.00	8.00	8.00
		Subtotal	56.00	56.00	56.00
Consolidated EMS Fund	n/a	Administrative Analyst	1.00	1.00	1.00
Consolidated EMS Fund	n/a	Captain	6.00	6.00	6.00
Consolidated EMS Fund	n/a	Compliance Officer	0.00	0.00	1.00
Consolidated EMS Fund	n/a	Departmental Secretary	0.50	0.50	0.50
Consolidated EMS Fund	n/a	Deputy Director	1.00	1.00	1.00
Consolidated EMS Fund	n/a	Fire Medic Backfill Pool	5.50	5.50	5.50
Consolidated EMS Fund	n/a	Fire Medics	55.00	55.00	55.00
Consolidated EMS Fund	n/a	Public Safety Director	1.00	1.00	1.00
Consolidated EMS Fund	n/a	Shift Supervisor	3.00	3.00	3.00
Consolidated EMS Fund	n/a	Training Coordinator	1.00	1.00	1.00
		Subtotal	74.00	74.00	75.00
Airport Fund	n/a	Airport Manager	1.00	1.00	1.00
Airport Fund	n/a	Flightline Attendant	2.50	2.50	2.50
		Subtotal	3.50	3.50	3.50
Total Primary Government FTE			371.50	366.00	371.50

Notes:

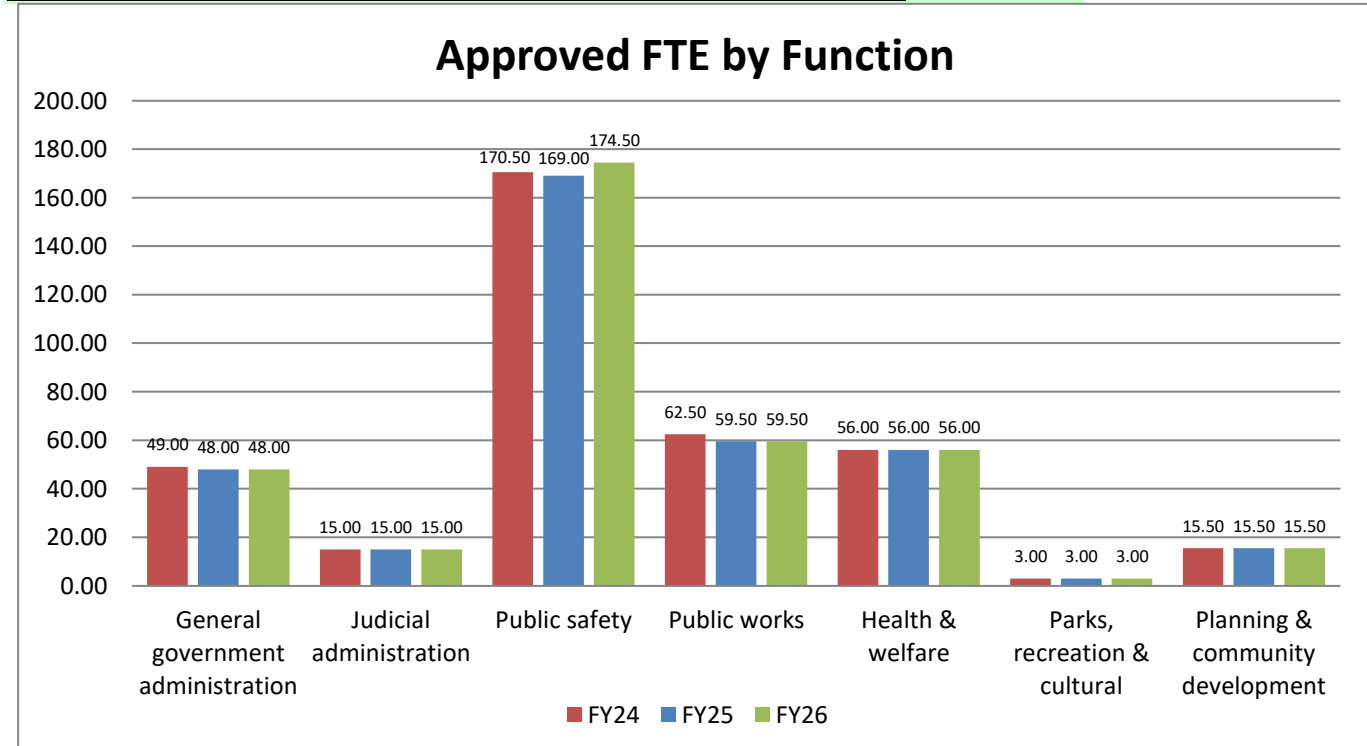
1 Schedule excludes seasonal and temporary positions.

2 Approved FTEs for FY25 have been restated to reflect positions reallocated or approved during the fiscal year.

3 Position vacant/frozen during FY23, FY24, FY25 and FY26.

Red Font indicates a FTE change.

Light Green shading indicates positions directly controlled by the Board of Supervisors.



Financial Summaries Section

Explanation of Changes in Authorized Full-Time Equivalents

Approval of Schedule of Authorized Full-Time Equivalents:

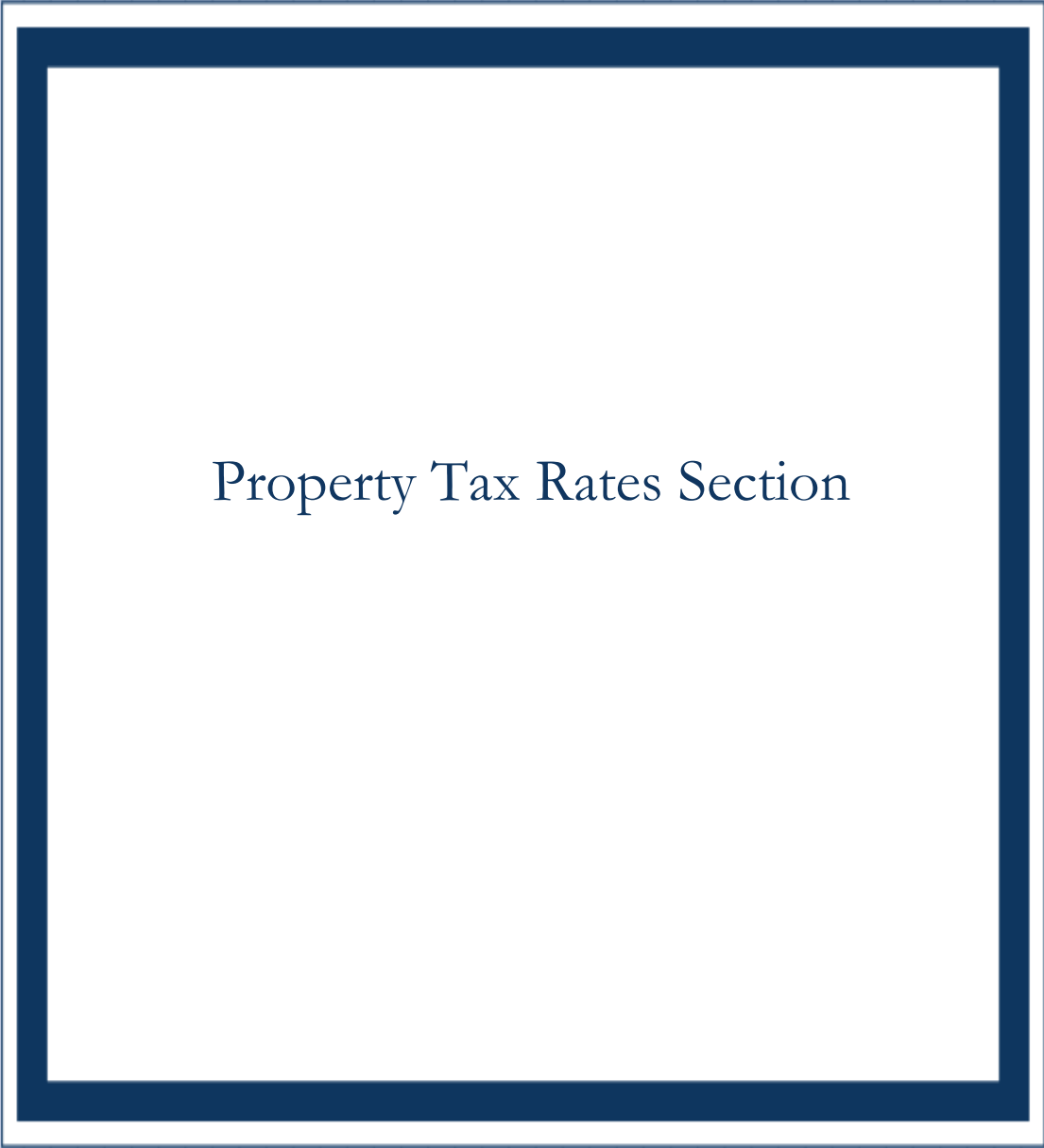
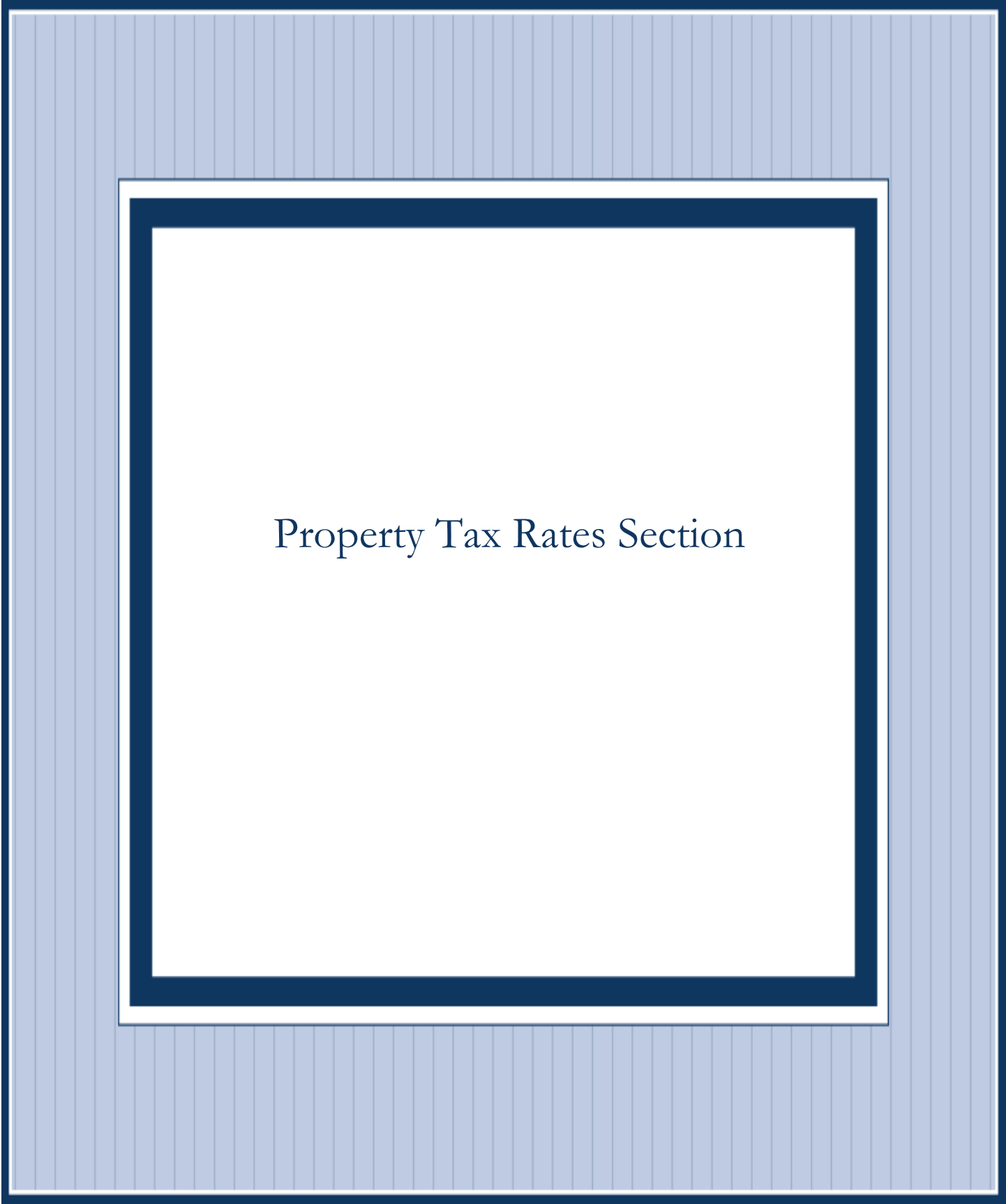
All County positions are reviewed annually by the Board of Supervisors during the budget formulation process. During this process, a schedule of full-time equivalents is developed and submitted to the Board for approval. Normally any new positions are approved by the Board at this time, however, new positions may be added mid-year with Board approval.

Explanation of Changes in Authorized Full-Time Equivalents (FY25 to FY26):

Fund:	General Fund
Department:	County Administrator
Change in FTE Authorized:	-1.0
Explanation:	The FY25 adopted annual fiscal plan continues to freeze funding for a currently vacant full-time Purchasing & Contracts Manager position.

Fund:	General Fund
Department:	Sheriff
Change in FTE Authorized:	4.5
Explanation:	Four and a half School Resource Officers are included in the adopted annual fiscal plan that will be used to maximize security measures in the County schools.

Fund:	Consolidated EMS Fund
Department:	EMS
Change in FTE Authorized:	1.0
Explanation:	The adopted annual fiscal plan includes funding to add a full-time Compliance Office that will be responsible for duties related to the newly mandated EMS Drug Box Program implemented in FY26.



Property Tax Rates Section



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Property Tax Rates Section

Property Tax Rates Last Ten Fiscal Years (Per \$100 of Assessed Value)

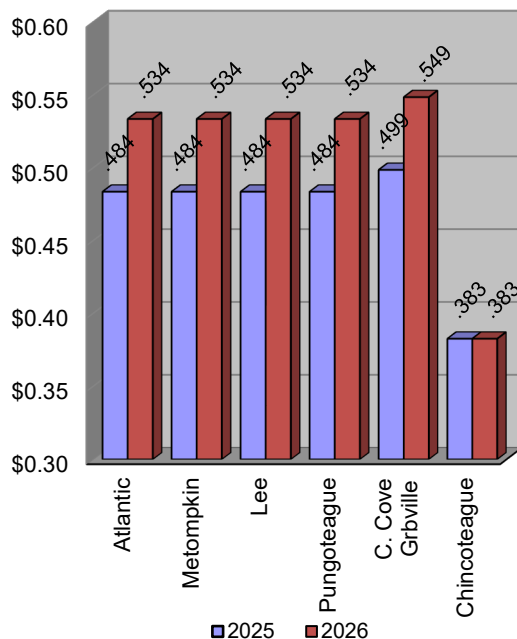
Other County Rates Levied by Taxing District

Fiscal Year Ending June 30,	General Fund Tax Rate	Debt Tax Rate	Add On Fire Services Tax Rate By Taxing District					Add On EMS Tax Rate by Taxing District					Mosquito Control
			Atlantic	Metom-pkin	Lee	Pungo-teague	Grnbckville Capt Cove	Atlantic	Metom-pkin	Lee	Pungo-teague	Grnbckville Capt Cove	Grnbckville Capt Cove
Real Estate and Mobile Homes:													
2017	0.395	0.095	-	-	-	-	-	0.120	0.120	0.120	0.120	0.120	0.025
2018	0.395	0.095	-	-	-	-	-	0.120	0.120	0.120	0.120	0.120	0.025
2019	0.405	0.075	-	-	-	-	-	0.130	0.130	0.130	0.130	0.130	0.025
2020	0.415	0.065	-	-	-	-	-	0.130	0.130	0.130	0.130	0.130	0.025
2021	0.415	0.065	-	-	-	-	-	0.130	0.130	0.130	0.130	0.130	0.025
2022	0.420	0.060	-	-	-	-	-	0.130	0.130	0.130	0.130	0.130	0.025
2023	0.415	0.050	-	-	-	-	-	0.130	0.130	0.130	0.130	0.130	0.025
2024	0.420	0.045	-	-	-	-	-	0.130	0.130	0.130	0.130	0.130	0.025
2025	0.3505	0.032	-	-	-	-	-	0.101	0.101	0.101	0.101	0.101	0.015
2026	0.3505	0.032	-	-	-	-	-	0.151	0.151	0.151	0.151	0.151	0.015
Personal Property and Machinery & Tools:													
2017	3.53	0.10	-	-	-	-	-	0.09	0.09	0.09	0.09	0.09	-
2018	3.53	0.10	-	-	-	-	-	0.09	0.09	0.09	0.09	0.09	-
2019	3.53	0.10	-	-	-	-	-	0.09	0.09	0.09	0.09	0.09	-
2020	3.53	0.10	-	-	-	-	-	0.09	0.09	0.09	0.09	0.09	-
2021	3.53	0.10	-	-	-	-	-	0.09	0.09	0.09	0.09	0.09	-
2022	3.53	0.10	-	-	-	-	-	0.09	0.09	0.09	0.09	0.09	-
' 2023	3.53	0.10	-	-	-	-	-	0.09	0.09	0.09	0.09	0.09	-
' 2024	3.53	0.10	-	-	-	-	-	0.09	0.09	0.09	0.09	0.09	-
2025	3.53	0.10	-	-	-	-	-	0.09	0.09	0.09	0.09	0.09	-
2026	3.53	0.10	-	-	-	-	-	0.09	0.09	0.09	0.09	0.09	-

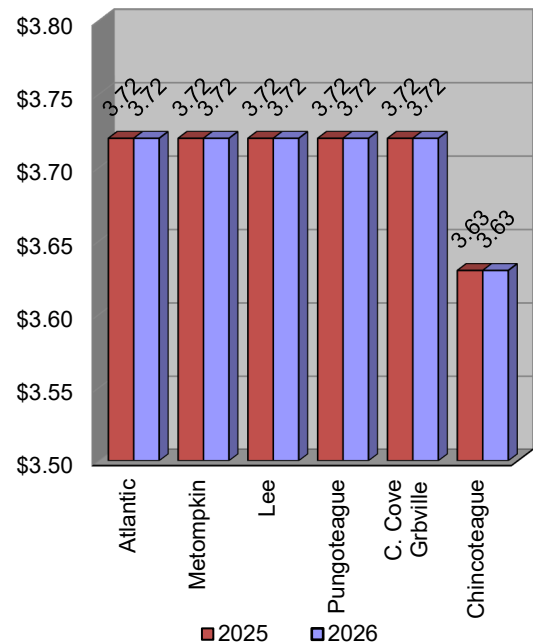
Notes:

¹ Automobiles, trucks with a gross weight of 7,500 lbs. or less, motorcycles, mo-peds, all-terrain vehicles (ATV), off-road motorcycles, campers and other recreational vehicles' personal property general fund tax rate will be .73 cents less than all other taxable personal property.

Fiscal Year 2026 Proposed Real Estate Tax Rates



Fiscal Year 2026 Proposed Personal Property Tax Rates



Property Tax Rates Section

Tax Rate Comparison

For Tax Year 2024

County	Taxes on Real Estate		Taxes on Personal Use Cars		
	Nominal Real Estate Tax Rate	Rank	Nominal Personal Property Tax Rate	Tax Value Method	Rank
Accomack	0.484	17	3.72	Average Loan	8
Amherst	0.610	10	3.45	Average Trade-In	10
Botetourt	0.700	6	2.71	Average Loan	13
Culpeper	0.470	18	3.50	Average Trade-In	9
Gloucester	0.583	12	2.95	Average Retail	12
Halifax	0.500	16	3.85	Average Loan	6
Isle of Wight	0.730	4	4.50	Average Loan	1
Louisa	0.720	5	2.43	Average Trade-In	14
Mecklenburg	0.360	19	3.36	Average Loan	11
Northampton	0.685	8	3.90	Average Loan	4
Orange	0.610	10	3.75	Other	7
Prince George	0.820	1	3.90	Average Loan	4
Pulaski	0.740	2	2.35	Average Trade-In	15
Shenandoah	0.640	9	4.11	Other	3
Smyth	0.740	2	2.30	Average Loan	16
Tazewell	0.580	13	2.00	Average Loan	18
Warren	0.530	14	4.28	Average Trade-In	2
Wise	0.690	7	1.65	Average Loan	19
Wythe	0.510	15	2.22	Average Loan	17

Information found on individual County websites (1/29/25)

Property Tax Rates Section

Tax Rate Comparison

Calendar Year 2024/Fiscal Year 2024-2025

County	Taxes on Machinery & Tools			Taxes on Tangible Personal Property		
	Value used for Tax Purposes	Nominal Tax Rate	Rank	Value used for Tax Purposes	Nominal Tax Rate	Rank
Accomack	Orig. Cost	3.72	3	Orig. Cost	3.72	11
Amherst	Orig. Cost	2.00	18	Orig. Cost	3.45	18
Botetourt	Orig. Cost	2.00	10	Orig. Cost	2.71	7
Culpeper	Orig. Cost	2.00	5	Orig. Cost	3.50	6
Gloucester	Orig. Cost	2.95	12	Orig. Cost	2.95	19
Halifax	Orig. Cost	1.26	16	Orig. Cost	3.85	5
Isle of Wight	Orig. Cost	1.95	13	Orig. Cost	4.50	13
Louisa	Orig. Cost	1.90	19	Orig. Cost	2.43	12
Mecklenburg	Orig. Cost	0.66	17	Orig. Cost	3.36	4
Northampton	Orig. Cost	2.00	5	Orig. Cost	3.90	3
Orange	Orig. Cost	1.83	8	Orig. Cost	3.75	8
Prince George	Orig. Cost	1.50	11	Orig. Cost	3.90	9
Pulaski	Orig. Cost	1.50	15	Orig. Cost	2.35	16
Shenandoah	Orig. Cost	3.15	2	Orig. Cost	4.11	1
Smyth	Orig. Cost	1.55	7	Orig. Cost	2.30	10
Tazewell	Orig. Cost	2.00	1	Orig. Cost	2.00	14
Warren	Orig. Cost	2.14	4	Orig. Cost	4.28	2
Wise	Orig. Cost	1.41	9	Orig. Cost	1.65	15
Wythe	Orig. Cost	1.50	14	Orig. Cost	2.22	17

Note: Mainland tax rate used for comparison purposes.

Information found on individual County websites 1/30/2025)

Property Tax Rates Section

Tax Rate Comparison

Calendar Year 2024/Fiscal Year 2024-2025

County	Due Date	Motor Vehicle Local License Tax		
		Private Passenger Vehicle Tax	Motorcycle Tax	Trucks Not for Hire Tax
Accomack	6/5	27.00	25.00	27.00
Amherst	12/5	25.00	11.00	25.00
Botetourt	11/1	20.00	11.00	20.00
Culpeper	12/5	25.00	15.00	25.00
Gloucester	n/a	n/a	n/a	n/a
Halifax	12/5	47.50	28.75	47.50
Isle of Wight	12/5	33.00	18.00	20.00
Louisa	12/5	38.75	19.50	38.75
Mecklenburg	12/5	25.00	25.00	25.00
Northampton	12/5	33.00	33.00	33.00
Orange	12/5	35.00	21.00	35.00
Prince George	6/5	23.00/27.00/29.00	18.00	23.00/27.00/29.00
Pulaski	6/5	25.00	10.00	25.00
Shenandoah	6/5	25.00	18.00	25.00
Smyth	-	-	-	-
Tazewell	12/5	20.00	10.00	10.00
Warren	6/5	30.00	15.00	30.00
Wise	4/15	5.00	5.00	5.00
Wythe	12/5	20.00	10.00	20.00

Source: Individual County Websites (1/30/2025)

Property Tax Rates Section

Tax Rate Comparison

Calendar Year 2024/Fiscal Year 2024-2025

County	Business, Professional & Occupational Licenses (BPOL) Tax							Merchants Capital Tax			
	License Fee	Gross Receipts Taxes Imposed in addition to License Fee									
		Minimum Tax	Retailers Tax Rate	Mail Order Firms Tax Rate	Wholesalers and Distributors Tax Rate	Financial Services Tax Rate	Business Services Tax Rate	Value used for Tax Purposes	Assessment Ratio	Nominal Tax Rate	Effective Tax Rate
Accomack	50.00	-	-	-	-	-	-	-	-	-	-
Amherst	n/a	10.00	n/a	0.31	n/a	0.50	0.31	Original Cost	20%	3.95	0.79
Botetourt	min of 10.00	10.00	0.10	n/a	0.05	0.29	0.18	-	-	-	-
Culpeper	-	-	-	-	-	-	-	-	-	-	-
Gloucester	Up to 50.00	n/a	0.10	0.10	0.05	0.10	0.10	-	-	-	-
Halifax	n/a	50.00	0.14	0.10	0.03	0.39	0.24	-	-	-	-
Isle of Wight	n/a	50.00	0.20	n/a	0.05	0.58	0.36	-	-	-	-
Louisa	-	30.00	-	-	-	-	-	Original Cost	100%	0.65	0.65
Mecklenburg	-	-	-	-	-	-	-	Original Cost	100%	0.72	0.72
Northampton	30.00	-	-	-	-	-	-	Original Cost	10%	6.25	0.63
Orange	-	-	-	-	-	-	-	Original Cost	100%	0.40	0.40
Prince George	Up to 50.00	25.00	0.15	0.15	n/a	0.20	0.20	-	-	-	-
Pulaski	n/a	30.00	0.20	n/a	0.05	0.07	0.15	-	-	-	-
Shenandoah	-	-	-	-	-	-	-	Original Cost	100%	0.60	0.60
Smyth	-	-	-	-	-	-	-	Original Cost	100%	0.40	0.40
Tazewell	-	-	-	-	-	-	-	Original Cost	20%	3.80	0.76
Warren	Up to 50.00	n/a	0.16	0.27	0.05	0.41	0.27	-	-	-	-
Wise	30.00	-	-	-	-	-	-	Other	45%	2.85	1.28
Wythe	-	-	-	-	-	-	-	FMV	100%	0.56	0.56

Information found on individual County websites (1/30/2025)



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Department Budget Summary and
Performance Snapshot Section



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GENERAL FUND



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Departmental Budget Summary & Performance Snapshot

Department or Agency:	Board of Supervisors	Department Number:	101.1101
Fund:	General Fund	Function:	General Government Admin.

Department Description

The Board of Supervisors is an elected body of nine members representing Accomack's nine magisterial districts. The Board is charged with enacting ordinances, establishing policies, setting the tax rate and approving the budget in accordance with the desires of residents and applicable state and federal laws.

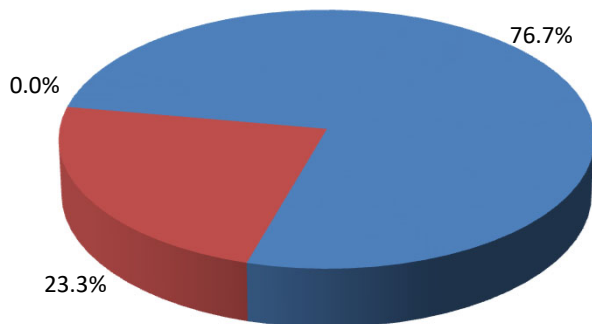
Accomplishments and Challenges in the last 2 fiscal years:

In late 2024, the Board of Supervisors refined their strategic plan goals and action items. In the FY26 budget, several strategic plan goals were funded for various departments within the County.

Expenditure History

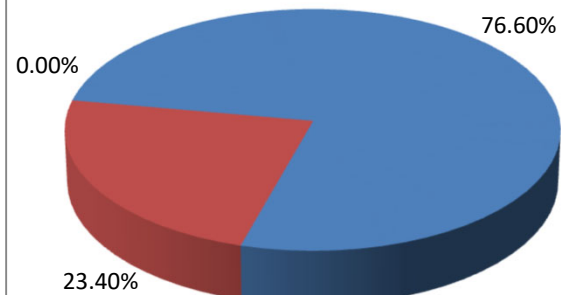
Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	\$ 95,999	\$ 96,553	\$ 95,438	\$ 94,975	0%
Other Operating Expenditures	11,881	28,687	29,014	29,014	0%
Capital Outlay	-	-	-	-	0%
Debt Service	-	-	-	-	0%
Total	107,880	125,240	124,452	123,989	0%

Adopted Budget FY2025



■ Personnel Services
■ Other Operating Expenditures
■ Capital Outlay

Adopted Budget FY2026



■ Personnel Services
■ Other Operating Expenditures
■ Capital Outlay

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Board of Supervisors	Department Number:	101.1101
Fund:	General Fund	Function:	General Government Admin.

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
No FTEs/Nine elected Board Members	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Benefit adjustments	n/a	Recurring	(463)
TOTAL		\$	(463)

Contact Information

Name:	Michael T. Mason	Address 1:	23296 Courthouse Ave.
Title:	County Administrator	Address 2:	P.O. Box 388
Email:	mmason@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	757-787-5700	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	County Administrator	Department Number:	101.1201
Fund:	General Fund	Function:	General Government Admin.

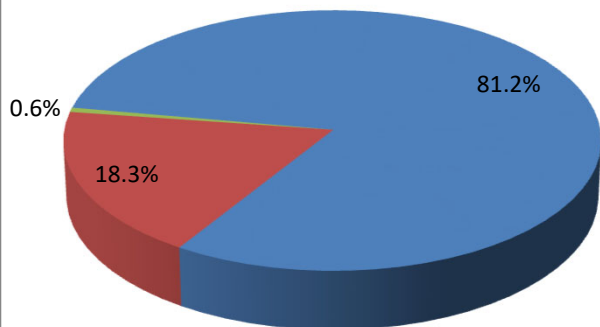
Mission Statement:

The Office of the County Administrator serves as the link between the Accomack County Board of Supervisors and its various operating divisions so that the Board's policies and goals might be transparently performed in an effective, efficient and accountable manner.

Expenditure History

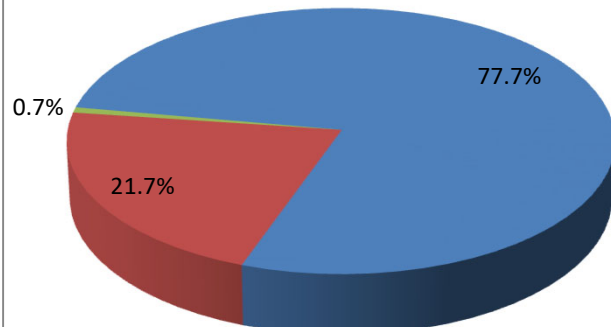
Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	\$ 272,643	\$ 298,808	\$ 395,263	\$ 319,322	-19%
Other Operating Expenditures	21,076	33,989	89,101	89,101	0%
Capital Outlay	2,226	-	2,700	2,700	0%
Debt Service	-	-	-	-	0%
Total	295,945	332,797	487,064	411,123	-16%

Adopted Budget FY2025



■ Personnel Services
■ Other Operating Expenditures
■ Capital Outlay

Adopted Budget FY2026



■ Personnel Services
■ Other Operating Expenditures
■ Capital Outlay

Departmental Budget Summary & Performance Snapshot

Department or Agency:	County Administrator	Department Number:	101.1201
Fund:	General Fund	Function:	General Government Admin.

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Administrative Assistant II	1.0	1.0	1.0	1.0	0%
County Administrator	1.0	1.0	1.0	1.0	0%
Purchasing & Contracts Manager	0.0	0.0	0.0	0.0	0%
Housing Coordinator	0.0	1.0	1.0	0.0	-100%
Total	2.0	3.0	3.0	2.0	-33%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase	Link to Justification	Funding Source	Increase/ (Decrease)
Employee Salary Changes including prior year COLA and Compensation Study results, employee turnover and current year benefit adjustments	n/a	Recurring	5,051
FTE reclassification to Planning Department	n/a	1-Time	(80,992)
TOTAL			\$ (75,941)

Contact Information

Name:	Michael T. Mason	Address 1:	23296 Courthouse Ave.
Title:	County Administrator	Address 2:	P.O. Box 388
Email:	mmason@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	757-787-5700	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Legal Services	Department Number:	101.1204
Fund:	General Fund	Function:	General Government Admin.

Mission Statement:

Our mission is to advance the goals and priorities of the Accomack County Board of Supervisors while avoiding potential liabilities for the County and its officials.

Description of Services Provided:

Public Process Support: The County Attorney supports Accomack County's performance in accordance with Virginia law by reviewing notices and advertisements, monitoring compliance with public meeting requirements of the Freedom of Information Act, and monitoring the form of actions taken by the Board of Supervisors and other public bodies.

County Operations Support: The County Attorney advises County departments regarding legal compliance and liability avoidance in operations issues, regarding both the departmental services to the public and departmental administration of the County's personnel policies. The service includes advice on the development of and review of draft ordinances, policies, and procedures.

Legal Representation: The County Attorney provides legal representation for the County in judicial and administrative matters, both proactive and responsive.

Current Departmental Goals:

Continue to update the County Code, regulations, and policies to reflect current law and provide sound legal advice in a timely manner.

Accomplishments and Challenges in the last 2 fiscal years:

(1) Revised various Chapters of the County Code; (2) Monitored legislative changes in State law; (3) Provided legal advice to the Board of Supervisors, County Administrator, County departments, the Department of Social Services, and the Economic Development Authority; (4) Assisted with land acquisitions and conveyances; (5) Reviewed numerous contracts and requests for proposals; (6) Represented the County in litigation; and (7) Drafted numerous legal documents, including ordinances, resolutions, deeds, leases, agreements, memoranda of understanding, and policies and procedures.

Major Issues to Address in the Next Two Fiscal Years:

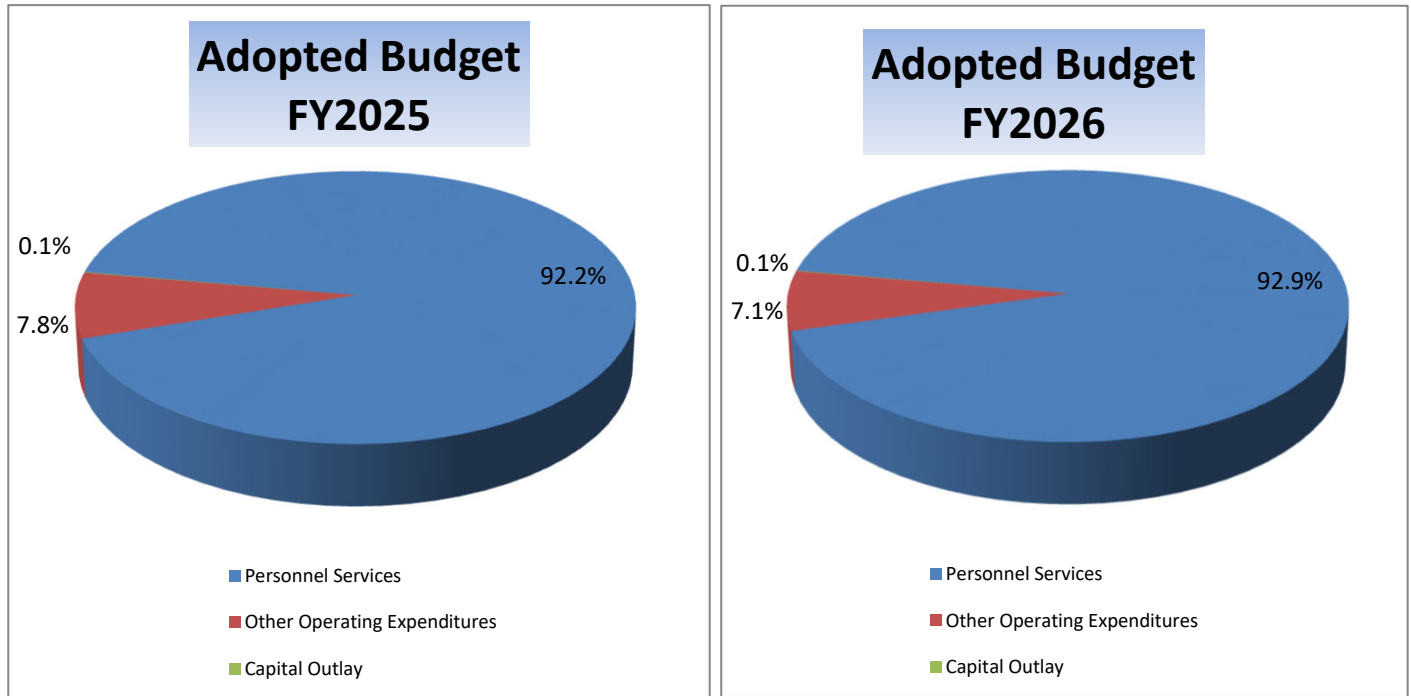
(1) Code updates; (2) Legislative updates; (3) Provide legal advice and legal representation; (4) Assist with distribution of opioid settlement proceeds; (5) Monitored insulin litigation; (6) Assist with enforcement of zoning and building codes; (7) Assist with land acquisitions and conveyances; (8) Assist with tax collections; (9) Assist with litigation; and (10) Assist with special projects.

Expenditure History

Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	\$ 194,205	\$ 212,125	\$ 232,204	\$ 260,591	12%
Other Operating Expenditures	9,777	9,333	19,546	19,846	2%
Capital Outlay	2,670	-	200	200	0%
Debt Service	-	-	-	-	0%
Total	206,652	221,458	251,950	280,637	11%

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Legal Services	Department Number:	101.1204
Fund:	General Fund	Function:	General Government Admin.



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Legal Assistant	1.0	1.0	1.0	1.0	0%
County Attorney	1.0	1.0	1.0	1.0	0%
Total	2.0	2.0	2.0	2.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Employee Salary Changes including prior year COLA and Compensation Study results and current year benefit adjustments	n/a	Recurring	\$ 28,387
Annual dues	n/a	Recurring	300
TOTAL			\$ 28,687

Contact Information

Name:	Jan L. Proctor	Address 1:	23296 Courthouse Avenue
Title:	County Attorney	Address 2:	PO Box 709
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Telephone:	757-787-5799	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Human Resources	Department Number:	101.1206
Fund:	General Fund	Function:	General Government Admin.

Mission Statement:

To meet the challenges of a changing & diverse workforce; deliver a quality county-wide human resources system and policies; and to provide leadership, guidance and support to County departments and divisions.

Description of Services Provided:

- 1) The Human Resources Department is dedicated to attracting, retaining and engaging a diverse and effective County workforce by providing services to our employees such as benefits, events, discounts and support.
- 2) This department continues to transfer from paper into electronic records to produce a more efficient and effective system in maintaining files.
- 3) Maintenance of personnel files, workman's compensation files and FMLA. Leadership support/review of disciplinary actions.
- 4) Ensuring on-boarding with new employees is an informative and productive process.
- 5) Ensuring continuity of operations during transition and staff vacancies particularly at department director level.

Current Departmental Goals:

- 1) To attract and retain a qualified and diverse workforce by hiring qualified applicants for open positions, offering a comprehensive benefit package, employee appreciation, and training and educational opportunities that promote advancement within the County and hopefully retention of both long standing and newly hired staff.
- 2) Continue to move to electronic records verses paper files. This will include partnering with the Finance Department during the implementation of a HR/Finance System.
- 3) To continue updating our communications to employees via our website, webpage, email, and social media.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Human Resources	Department Number:	101.1206
Fund:	General Fund	Function:	General Government Admin.

Accomplishments and Challenges in the last 2 fiscal years:

We have maintained a user friendly and informative webpage for employees and users. Continuing to adapt to a hybrid workforce and labor shortages in an increasing competitive job market. Found ways in a post-pandemic environment to conduct successful United Way Campaign and employee engagement activities.

We have continued to increase the presence of bilingual staff in our public facing offices.

Creative use of temporary employment agreements, 'gig workers' and other solutions have helped bridge some of the skills gaps in current workforce development needs.

Hopefully the housing study will help focus on some of the barriers faced for mid-professionals such as first responders, teachers and skill based positions who want to work for the County but cannot find an affordable option for housing.

The current job market and economic outlook have made for increasingly challenging recruitment searches this year after several years of consistent successful placements.

Major Issues to Address in the Next Two Fiscal Years:

Expand housing options for professionals wanting to relocate to the County but do not wish to be homeowners.

Upgrade compensation system to reflect current competition, including the impact of expanded broadband access siphoning off talent to employers outside our geographic area.

Find the capacity for current staff to support the 18 to 24 month implementation of an ERP platform while still balancing the current workload.

Develop a meaningful succession plan since the majority of County leadership is eligible to retire within 0 - 24 months or the next two fiscal years.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Human Resources	Department Number:	101.1206
Fund:	General Fund	Function:	General Government Admin.

Outcomes and Workload/Performance Measures:

A. Outcome 1: Provide consistent recruitment service across all departments and expand applicant

Measure Descriptions	FY20__	FY20__	Current Goal	Comments
1. Workload Measure				Department vacancies have placed a strain on overall workload of remaining staff. Overall volume continues to increase as more FTEs generates more volume for all HR functional areas.
2. Performance Measure: Retain the workforce that has been hired for a minimum of 30 - 36 months for ROI on placement expense and training			Keep turnover rate under 15%	Department has not achieved this outcome. Overall national trend has average length of time in a position to <30 months.
3. Performance Measure: Expanded recruitment sources for diverse and inclusive workforce			continued efforts to expand diversity hires in all County departments	Recruitment sources utilize outreach to minority and under represented populations. Latest EEO report shows consistent increase in minority and female hires.

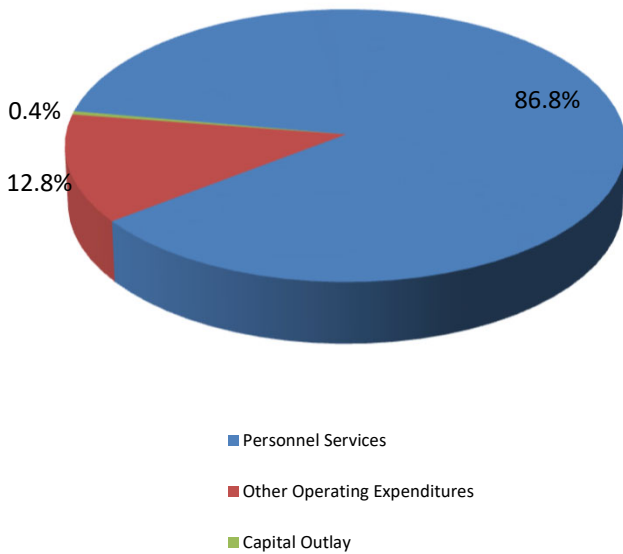
Expenditure History

Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	\$ 232,017	\$ 306,695	\$ 434,165	\$ 458,182	6%
Other Operating Expenditures	34,947	47,134	64,071	64,071	0%
Capital Outlay	-	-	2,000	2,000	0%
Debt Service	-	-	-	-	0%
Total	266,964	353,829	500,236	524,253	5%

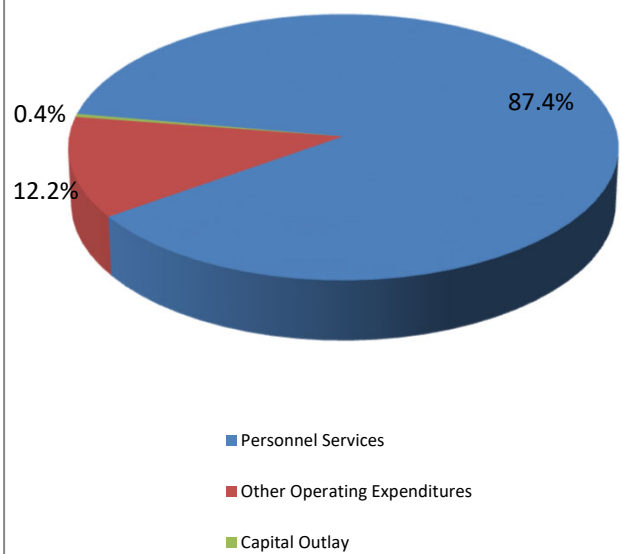
Departmental Budget Summary & Performance Snapshot

Department or Agency:	Human Resources	Department Number:	101.1206
Fund:	General Fund	Function:	General Government Admin.

Adopted Budget FY2025



Adopted Budget FY2026



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Chief Human Resources Officer	1.0	1.0	1.0	1.0	0%
HR Generalist	2.0	1.0	2.0	2.0	0%
Administrative Assistant	0.6	1.0	0.0	0.0	0%
Deputy Director	0.0	1.0	1.0	1.0	0%
Total	3.6	4.0	4.0	4.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase	Link to Justification	Funding Source	Increase/Decrease
Employee Salary Changes including prior year COLA and Compensation Study results and current year benefit adjustments	n/a	Recurring	\$ 24,017
TOTAL			\$ 24,017

Contact Information

Name:	Kathy Carmody	Address 1:	23296 Courthouse Avenue
Title:	Chief Human Resources Officer	Address 2:	P.O. Box 388
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Telephone:	757-787-5705	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Commissioner of Revenue	Department Number:	101.1209
Fund:	General Fund	Function:	General Government Admin.

Mission Statement:

To serve the citizens and business community by administering tax programs mandated by Virginia Code and Accomack County ordinances in a courteous, efficient, and equitable manner, while protecting the confidential personal and business information entrusted to our office. Our goal is to provide accurate and useful information from which County officials can make decisions in the best interest of the citizens of Accomack County.

Description of Services Provided:

The Commissioner of the Revenue is a state constitutional officer established by the Constitution of Virginia elected to the position for a four-year term. The Commissioner of the Revenue is the chief assessing officer for the local government. Our office identifies and assesses all personal property located in Accomack County. We are responsible for administering the following: Business and Professional Occupational License Tax, Coin-operated machine license, Bank Franchise Tax, Food and Beverage Tax, Public Service Corporation Tax, Human Waste Hauling license and Transient Occupancy tax. The Commissioners office assists taxpayers with state tax returns, estimated state taxes and filing forms. Also, we administer Volunteer Fire Company Tax Relief, Real Estate tax relief for Seniors and Disabled as well as Disabled Veteran real estate and personal property (1 vehicle) tax exemption. We process and research all returned personal property tax bill mail. We assist taxpayers with any concerns and questions that may arise.

Accomplishments and Challenges in the last 2 fiscal years:

Real Estate Tax Relief for Elderly and Disabled Program - Due to the increase in income levels through the approval from the Board of Supervisors our office will be able to reach more taxpayers in need of assistance with their real estate tax bills.

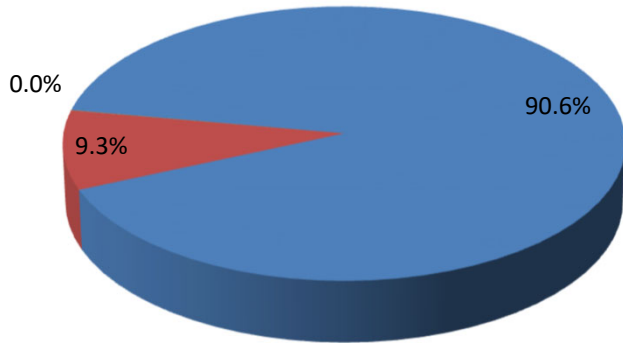
Expenditure History

Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	\$ 273,783	\$ 291,352	\$ 310,387	\$ 333,730	8%
Other Operating Expenditures	23,332	35,194	31,942	31,942	0%
Capital Outlay	58	-	100	100	0%
Debt Service	-	-	-	-	0%
Total	297,173	326,546	342,429	365,772	7%

Departmental Budget Summary & Performance Snapshot

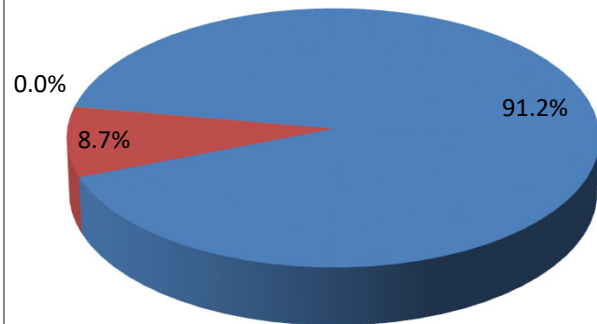
Department or Agency:	Commissioner of Revenue	Department Number:	101.1209
Fund:	General Fund	Function:	General Government Admin.

Adopted Budget FY2025



■ Personnel Services
■ Other Operating Expenditures
■ Capital Outlay

Adopted Budget FY2026



■ Personnel Services
■ Other Operating Expenditures
■ Capital Outlay

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Commissioner of the Revenue	1.0	1.0	1.0	1.0	0%
Departmental Secretary	1.0	1.0	0.0	0.0	0%
Deputy I	1.0	1.0	2.0	2.0	0%
Deputy II	1.0	1.0	1.0	1.0	0%
Deputy III	1.0	1.0	1.0	1.0	0%
Total	5.0	5.0	5.0	5.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Employee Salary Changes including prior year COLA and Compensation Study results and current year benefit adjustments	n/a	Recurring	23,343
TOTAL			\$ 23,343

Contact Information

Name:	Kimberly A. Satterwhite	Address 1:	PO Box 186
Title:	Commissioner of the Revenue	Address 2:	
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Telephone:	757-787-5750	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	County Assessor	Department Number:	101.1210
Fund:	General Fund	Function:	General Government Admin.

Mission Statement:

The mission of the Department of Assessment is to discover, list and assess all real property using fair market value to achieve uniformity and equity earning recognition as the repository of real property information in the county.

Description of Services Provided:

- 1.) **TAX MAPS:** The Department reads and examines all deeds, wills, property surveys, subdivision plats as well as other numerous and varied legal instruments recorded in the Clerk of Court's Office in order to discover the locations of all real property and to maintain and update a cadastral (tax) map system on which the locations and boundaries of each of the properties in the county are identified and assigned a unique parcel identification map number. These maps are the base maps for the county's Geographic Information System (GIS). All changes to the maps are provided to Civic Vanguard, the GIS site vendor in order for the maps on Accomap to be updated.
- 2.) **PROPERTY RECORDS:** The Department maintains a property record system listing and providing data on each of the 41,125 + (taxable & exempt) parcels in the county. The data is the following: name and address of the current owner; present and past transfer information (legal instrument number, recordation date, and sale price, if any); map parcel number; 911 number, if any; tax district; market neighborhood; legal description; land information (breakdown of types, size, acreage, etc.); computation of assessed value of land; information on main building (construction quality, condition, features, actual age, effective age, depreciation, etc.); photograph and sketch of main building; descriptions of other buildings and improvements; assessed values of main building and other buildings and improvements; total assessed value; and, other important information & data. These records are maintained on the department's ProVal Computer Assisted Mass Appraisal (CAMA) System database.
- 3.) **ASSESSMENT VALUATION:** The Department assesses all properties at 100% of fair market value on a biennial (every 2 years) basis for ad valorem taxation purposes in accordance with state law using the mass appraisal process which utilizes the basic principles and approaches of real property appraisal with special emphasis on statistics and generalization of data. Valuations must also meet generally accepted appraisal practices, procedures, rules, and standards as prescribed by nationally recognized professional appraisal organizations such as the International Association of Assessing Officers (IAAO). In addition, all new construction and all new parcels created by partial off-conveyances, subdivision, etc. are assessed annually; and, changes in assessments due to demolition/razing, and damage resulting from natural occurrences/catastrophes are made annually.
- 4.) **PROPERTY TRANSFER & LAND DIVISION & MERGER:** The Department makes changes in ownerships due to the recordation of deeds, wills, court orders, and other instruments. In addition, new property records listing data and assessments for new parcels ("children") created by partial transfers of existing parcels ("parents") and the recordation of survey plats and subdivision plats are generated and the resulting changes to the parent parcels in regards to their size, assessed values, mapping, etc. are made. Property records are also changed due to land merging resulting from parcels or portions of parcels being merged together due to the vacation of boundary lines to properties or deeds of consolidation.
- 5.) **LAND USE ASSESSMENT:** The Department administers in compliance with the Code of Virginia and the Code of Accomack County the Land Use Assessment Program which allows for the special assessment of property used for agricultural, forest, and horticultural purposes at income production values that are based on soils production capability classes rather than at fair market value for taxation. Given Accomack County has a countywide land use ordinance this also means that in accordance with the Virginia Conservation Easement Act, specifically §10.1-1011, all parcels in the county with perpetual conservation easements must also be assessed at a land use value by the department. Land Use Assessment records are maintained on a Microsoft Access database by the department.
- 6.) **ANALYSIS & REPORTING:** The Department performs sales and statistical analyses and studies for mass appraisal assessment/reassessment purposes and reporting purposes, especially reporting required to be made to the Virginia Department of Taxation.
- 7.) **APPEALS:** As required in accordance with the Code of VA, the Department notifies property owners of changes in assessments and conducts informal assessment appeals hearings with property owners regarding the changes; and, represents the County in appeals hearings before the Board of Equalization and the Circuit Court.
- 8.) **PROPERTY INFORMATION** The Department assist the public, the private sector, and internal and external departments and agencies in accessing and obtaining information from a repository of disclosable information contained on tax maps, property records, databases, analyses and studies which it has compiled and generated; and, is responsible for exporting CAMA data files via an electronic interface from ProVal to the PCI RBS system used by the County Treasurer for tax billing and collection, and, also importing address changes to Proval from RBS; providing CAMA data files used by the county's GIS website, Accomap; and, maintaining a public inquiry property information system.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	County Assessor	Department Number:	101.1210
Fund:	General Fund	Function:	General Government Admin.

Current Goals:

- *GOAL # 1 - Complete the work necessary to perform a biennial reassessment for 2026 ensuring a level of assessment in compliance with IAAO standards represented by a median sales assessment ratio of 90% to 100%; and, a level of uniformity as measured by the coefficient of dispersion in accordance with the IAAO standard on uniformity of assessment.
- *GOAL # 2 - Perform a review of 25% of the real estate parcels in the county via physical inspections and other means in accordance with the prescribed four year cycle of review of all real property in the county.
- *GOAL # 3 - Continue to upgrade Proval CAMA in order to enhance assessment system capabilities and functionality especially in regards to the assessment of commercial income producing properties.
- *GOAL # 4 - Work on refinement of the process implemented to provide property deed and survey plat information on partial conveyances and other property divisions to Building and Zoning in order for determinations as to whether they meet the requirements to be lawfully buildable can be made.
- *GOAL # 5 - Continue to ensure the system of controls implemented to provide for the valuation and ownership parcel data residing in RBS to be in agreement with the data residing in Proval is maintained and incorrect real estate tax bills are kept to historical minimums.
- *GOAL # 6 - Correct, update, and revise as necessary the data utilized in determining the use assessments on parcels in the Land Use Assessment Program and parcels with perpetual conservation easements; and, establish a plan of review of all parcels receiving use assessment utilizing advanced geographical (soils, wetlands, etc.) data and information system capabilities and techniques and aerial imagery that is available.
- *GOAL # 7 - Increase staffing in order for the numerous diverse operations being performed to be both adequately and more appropriately designated and divided. Concentration in specific work areas by staff rather than their continued involvement in multiple work areas is needed to effectively conduct and accomplish required operations in a timely, mandated and scheduled manner.
- *GOAL # 8 - Continue a program providing for the professional development of staff to both enhance their knowledge and abilities; and, to secure the educational course work and hours required to pursue and achieve professional designations.

Accomplishments and Challenges in the last 2 fiscal years:

Accomplishments:

- *Commenced the work necessary to perform biennial reassessment 2026.
- *Conducted a review of the real estate parcels in the county in accordance with the 4 year cycle of review of all parcels. *Updated
- the Proval CAMA system to promote its capabilities and functionality.
- *Initiated a system of controls to ensure valuation and ownership data residing in RBS and Proval were in agreement to minimize tax billing errors.
- * Implemented a process for providing deed and survey information on parcels created from partial conveyances and other divisions to Building and Zoning in order for determinations to be made as to whether they meet ordinance requirements.
- * Continued professional development of staff to enhance knowledge and abilities; and to obtain and complete educational course work and hours required for professional designations.
- * Completed ever increasing mapping and title research issues.

Challenges:

- * Maintaining staffing and filling vacant positions.
- * Performing a Biennial Reassessment for 2024 with limited staffing.
- *Conducting a review of the real estate parcels in the county in accordance with the 4 year cycle of review of all parcels.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	County Assessor	Department Number:	101.1210
Fund:	General Fund	Function:	General Government Admin.

*Implementing a process for providing deed and survey information on parcels created from partial conveyances and other divisions to Building and Zoning in order for determinations to be made as to whether they meet ordinance requirements.

* Continuing professional development of staff to enhance knowledge and abilities; and to obtain and complete educational course work and hours required for professional designations.

* Managing the ever increasing magnitude of mapping and property title research matters.

* Implementing the use of the income approach mandated by the Code of Virginia for valuation of multi -family affordable housing.

Major Issues to Address in the Next Two Fiscal Years:

- 1.) Performing a biennial reassessment for 2026 to include the potential implementation and utilization of handheld devices for conducting field work and collecting data.
- 2.) Maintaining a level of assessment for the 2026 biennial reassessment in accordance with IAAO standard represented by a median assessment sales ratio of 90% to 110%.
- 3.) Improving the level of assessment for the 2026 biennial reassessment by property type, class, market neighborhood, tax district, vacant and improved, and, overall in accordance with IAAO standard as measured by coefficient of dispersion.
- 4.) Completing a review/inspection of 50% of the real estate parcels in the county for the 2026 biennial reassessment. Develop a plan for the detailed inspection of all properties in the county via the use of additional part-time staff and enhanced aerial imaging capability.
- 5.) Completing a review of the Land Use Assessment data to ensure data accuracy and compliance with the Code of Virginia.
- 6.) Hiring and training additional staff in order to more effectively and efficiently segment, address, and, conduct the divergent operations being performed.
- 7.) Continuing to upgrade Proval and instituting a plan for updates to be performed in a timely manner to promote capabilities and functional utility in the assessment process.
- 8.) Continuing to ensure the system of controls implemented to provide for the valuation and ownership data in RBS and Proval to be in agreement and incorrect real estate tax bills are at a minimum.
- 9.) Continuing and improving the process for providing deed and survey plat information on parcels created as a result of partial conveyances and other property divisions to Building and Zoning for determinations regarding zoning compliance to be made.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	County Assessor	Department Number:	101.1210
Fund:	General Fund	Function:	General Government Admin.

Outcomes and Workload/Performance Measures:

A. Outcome 1: Completion of Biennial Reassessment for 2026 and Commencement of 2028 Biennial Reassessment Both With a Level of Assessment To Be in Accordance With IAAO Standards

Measure Descriptions	FY2025	FY2026	Current Goal	Comments
1. Workload Measure: A.) Complete Biennial Reassessment of all real estate parcels in the County for 2026. B.) Commence Biennial Reassessment of all real estate parcels in the County for 2028.	>41,000 real estate parcels in the county	>41,000 real estate parcels in the county	A.) All real estate parcels reassessed as of 1/1/2026.	A.)FY 2025 -Biennial Reassessment for 2026 to be completed. The fair market values of all real estate parcels as of Jan. 1, 2026 determined. Reassessment notices issued to owners and the informal and formal appeal process conducted. The resulting fair market value assessments established to be effective for the two year period Jan. 1, 2026 to Dec. 31, 2027. B.) FY2026 -Biennial Reassessment for 2028 to commence to establish market values as of 1/1/2028.
2. Performance Measure: Number of parcels reassessed.	>41,000 parcels to be reassessed.	>41,000 parcels to be reassessed.	>41,000 parcels reassessed.	A.) >41,000 parcels reassessed at their current fair market value as of 1/1/2026. B.) >41,000 parcels to be reassessed at fair market value as of 1/1/2028.
3. Performance Measure: Level of assessment	Assessment level 90% to 110%.	Assessment level 90% to 110%.	Maintain a level of assessment of 90% to 110% for the reassessment	A.) Per Ratio Study to be performed and completed for 2026 Biennial Reassessment median assessment /sales ratio should be 90% to 110% meeting the IAAO Level of Assessment Standard. B.) Ratio Study to be completed as part of 2028 Biennial Reassessment to show a median assessment/sales ratio of 90% to 110%.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	County Assessor	Department Number:	101.1210
Fund:	General Fund	Function:	General Government Admin.

Outcomes and Workload/Performance Measures (continued):

B. Outcome 2: Improvement of Assessment Uniformity and Equity As A Result of 2026 Biennial Reassessment To Be Completed and 2028 Biennial Reassessment To Be Commenced.

Outcomes and Measure Descriptions	FY2025	FY2026	Current Goal	Comments
1. Workload Measure: A.) 2026 Biennial Reassessment of all real estate parcels in the County. B.) 2028 Biennial Reassessment of all real estate parcels in the County.	>41,000 parcels in the county.	>41,000 parcels in the county.	Improve uniformity of assessment in the county.	A.) 2026 Biennial Reassessment of the fair market values of the > 41,000 parcels in the County to be completed to result in improved uniformity and equity in assessment. B.) 2028 Biennial Reassessment of fair market values of the >41,000 parcels in the County to be commenced to result in improved uniformity and equity in assessment.
2. Performance Measure: Uniformity of assessment per calculation of Coefficients of Dispersion for the following categories and groups: 1.) Market Neighborhood, 2.) Tax District, 3.) Property Class, 4.) Land Types, 5.) Vacant and Improved, Etc.	Coefficients of dispersion to be in accord with established IAAO standards on uniformity.	Coefficients of dispersion to be in accord with established IAAO standards on uniformity.	Achieve lower coefficients of dispersion to be more in accord with established IAAO standards on uniformity.	Coefficients of Dispersion (CODs) measure deviation in value. The lower the COD, the less deviation in value, and, the better the uniformity and equity of assessment. Lower CODs on groups and categories of real property in the County resulting from the reassessment will indicate improved uniformity and equity and be more in accordance with the standards
3. Performance Measure: Uniformity of assessment based on overall COD for all real property.	COD 32.2% per 2024 Biennial Reassessment	COD 32.2% per 2024 Biennial Reassessment	Achieve COD lower than 32.2% for 2026 reassessment to be completed.	i The overall COD for all real property for the 2012 Biennial Reassessment was 41.8% per internal ratio study. ii. The overall COD for all real property for the 2014 Biennial Reassessment was 36.7% per internal ratio study. iii. The overall COD for all real property for the 2016 Biennial Reassessment did not improve. iv. The overall COD for all real property for the 2018 Biennial Reassessment was 32.2%. Per the internal ratio studies the overall COD for the 2020 and for 2022 Biennial Reassessments did not improve. An overall internal COD for 2024 lower than 32.2% would show improvement in uniformity and equity to have been achieved for the 2026 biennial reassessment to be completed and potential improvement for the 2028 biennial reassessment to be commenced.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	County Assessor	Department Number:	101.1210
Fund:	General Fund	Function:	General Government Admin.

Outcomes and Workload/Performance Measures (continued):

C. Outcome 3: Inspection/Review of 50% of Real Estate Parcels To Be Conducted As Part of a 4 Year Cycle of Review of 100% of All Real Estate Parcels In the County - Taxable & Exempt And Inspection/Review of 50% of Real Estate Parcels To Be

Outcomes and Measure Descriptions	FY2025	FY2026	Current Goal	Comments
1. Workload Measure: Review by physical visitation and inspection or by other means/method of examination approximately 50% of all real estate parcels in the county as part of a 4 year cycle of review of all parcels.	Review of >10,000 parcels to be completed.	Review of >10,000 parcels to be completed.	Perform a review of >20,000 parcels.	A.) As an incorporated component of the 2026 Biennial Reassessment to be performed a review of >20,000 parcels is to be made during 2025 and 2026.
2. Performance Measure: Physically or by other means/method review >10,000 parcels per year.	Review of >10,000 parcels to be completed.	Review of >10,000 parcels to be completed.	Complete the review of >20,000 parcels.	A.) Review of >10,000 parcels made for calendar year 2024 and review of >10,000 parcels to be made prior to 12/31/2025.B.) As an incorporated component of the 2026 Biennial Reassessment a review of >20,000 parcels is to have been completed.
3. Performance Measure: Physical review of >20,000 during two year period	Review of 10,000 parcels to be completed.	Review of 10,000 parcels to be completed.	Complete the review of >20,000 parcels.	A.) Review of 20,000 parcels to be made as an incorporated component of the 2028 Biennial Reassessment. B.) A review of >20,000 parcels is to be commenced following the completion of the 2026 Biennial Reassessment.

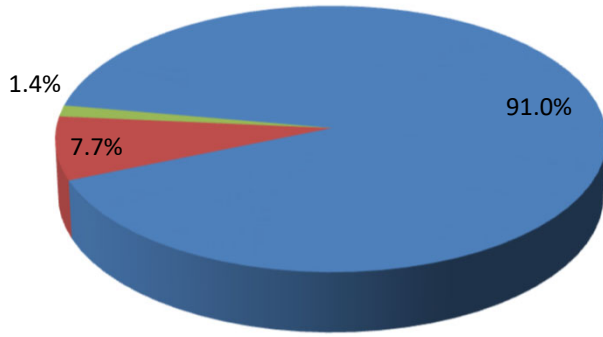
Expenditure History

Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	\$ 461,730	\$ 564,645	\$ 772,016	\$ 801,949	4%
Other Operating Expenditures	42,716	66,240	65,201	107,701	65%
Capital Outlay	859	150	11,600	11,600	0%
Debt Service	-	-	-	-	0%
Total	505,306	631,035	848,817	921,250	9%

Departmental Budget Summary & Performance Snapshot

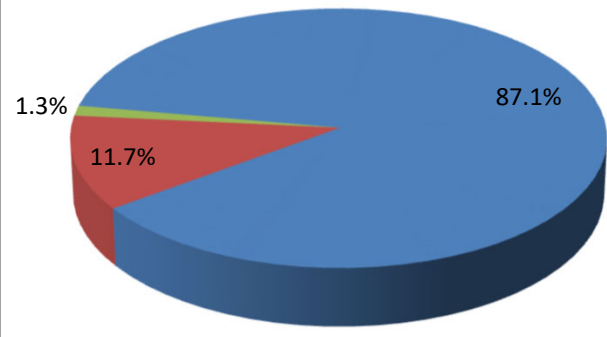
Department or Agency:	County Assessor	Department Number:	101.1210
Fund:	General Fund	Function:	General Government Admin.

Adopted Budget FY2025



■ Personnel Services
■ Other Operating Expenditures
■ Capital Outlay

Adopted Budget FY2026



■ Personnel Services
■ Other Operating Expenditures
■ Capital Outlay

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Appraiser I	1.0	1.0	1.0	1.0	0%
Appraiser II	2.0	2.0	1.0	1.0	0%
Customer Service Representative	1.0	1.0	1.0	1.0	0%
Deputy Assessor	0.0	0.0	1.0	1.0	0%
Land Records Researcher	1.0	1.0	1.0	1.0	0%
Lead Appraiser - Field Operations	1.0	1.0	1.0	1.0	0%
Lead Data Tech	1.0	1.0	1.0	1.0	0%
Real Estate Assessor	1.0	1.0	1.0	1.0	0%
Mapper and Researcher	0.0	1.0	1.0	1.0	0%
Total	8.0	9.0	9.0	9.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Employee Salary Changes including prior year COLA and Compensation Study results and current year benefit adjustments	n/a	Recurring	\$ 29,933
Reassessment and CAMA Maintenance - Operational	n/a	Recurring	5,200
Reassessment and CAMA Maintenance - Capital	n/a	Reserves	27,300
Employee field Safety Enhancement Initiatives	n/a	Reserves	10,000
TOTAL			\$ 72,433

Departmental Budget Summary & Performance Snapshot

Department or Agency:	County Assessor	Department Number:	101.1210
Fund:	General Fund	Function:	General Government Admin.
Contact Information			
Name:	Brent Hurdle	Address 1:	23296 Courthouse Ave.
Title:	County Assessor	Address 2:	
Email:	bhurdle@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	757-787-5736	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Treasurer	Department Number:	101.1213
Fund:	General Fund	Function:	General Government Admin.

Mission Statement:

The mission of the Treasurer's Office is to provide efficient, accurate, prompt and courteous service to the public.

Description of Services Provided:

Beginning Jan.1 collection of meals tax
Receipt and deposit of revenues from all departments
Receipt and deposit of state and federal monies
Disbursement of money
Collection of real estate and personal property taxes
Receipt of state income tax and quarterly estimated payments
Sale of dog tags
Sale of hunting and fishing licenses
Safekeeping and investment of money
Tracking/Managing boat parking citation as designee of the county admin.

Current Departmental Goals:

Office Accreditation is not required for any treasurer's office to be accredited but by receiving accreditation acknowledges that the office meets the statewide best practices. Making sure staff is cross trained

Accomplishments and Challenges in the last 2 fiscal years:

We have sought the assistance of TACS (Taxing Authority Consulting Services) in our personal property collection efforts. That process is live as of September 30, 2022
Staff has completed the necessary training to participate in the debt setoff program for Fall 2025 submissions to the department of taxation if not sooner to assist in collection.

Major Issues to Address in the Next Two Fiscal Years:

Project leader other than myself.
Increase our collections of personal property taxes and segregation of duties.

Outcomes and Workload/Performance Measures:

A. Outcome 1: Collection of Real Estate Taxes

Measure Descriptions	FY2024	FY2025	Current Goal	Comments
1. Workload Measure Total amount collected				
2. Performance Measure: Collection Rates				
3. Performance Measure			1%	Continue the submission of properties 3 years or more to increase collections

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Treasurer	Department Number:	101.1213
Fund:	General Fund	Function:	General Government Admin.

Outcomes and Workload/Performance Measures:

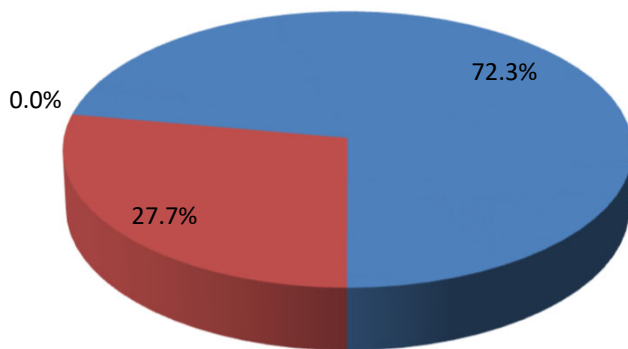
B. Outcome 2: Collection of Personal Property Taxes

Outcomes and Measure Descriptions	FY2024	FY2025	Current Goal	Comments
1. Workload Measure Total amount collected				
2. Performance Measure: Collection Rates				
3. Performance Measure			1%	Continue using the third party to improve collection of personal property implement setoff as time allows

Expenditure History

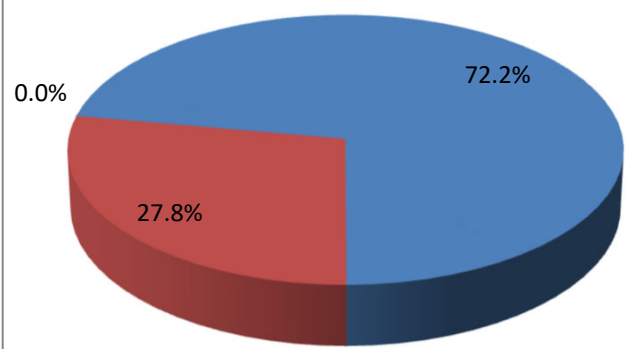
Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	\$ 434,887	\$ 498,684	\$ 534,593	\$ 558,325	4%
Other Operating Expenditures	256,503	273,744	205,299	215,299	5%
Capital Outlay	11,970	5,373	-	-	0%
Debt Service	-	-	-	-	0%
Total	703,360	777,800	739,892	773,624	5%

**Adopted Budget
FY2025**



■ Personnel Services
■ Other Operating Expenditures
■ Capital Outlay

**Adopted Budget
FY2026**



■ Personnel Services
■ Other Operating Expenditures
■ Capital Outlay

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Treasurer	Department Number:	101.1213
Fund:	General Fund	Function:	General Government Admin.

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Clerk Typist II	1.0	1.0	1.0	1.0	0%
Department Secretary	1.0	1.0	1.0	1.0	0%
Deputy II	1.0	1.0	1.0	1.0	0%
Deputy IV	2.0	2.0	2.0	2.0	0%
Tax Collector	1.0	1.0	1.0	1.0	0%
Treasurer	1.0	1.0	1.0	1.0	0%
Total	7.0	7.0	7.0	7.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Employee Salary Changes including prior year COLA and Compensation Study results and current year benefit adjustments	n/a	Recurring	\$ 23,732
Increased Postage Cost	n/a	Recurring	10,000
TOTAL			\$ 33,732

Contact Information

Name:	James A. Lilliston	Address 1:	P. O. Box 296
Title:	Treasurer	Address 2:	
Email:	jlilliston@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	787-5738	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Finance	Department Number:	101.1215
Fund:	General Fund	Function:	General Government Admin.

Mission Statement:

We are dedicated to meeting the financial, payroll, reporting, and application support needs of Accomack County's departments, offices, and elected officials. Our goal is to provide high-quality, timely, accurate, and meaningful information and services, delivered professionally, courteously, and transparently, reflecting our commitment to exceptional customer service.

Description of Services Provided:

1. The Finance Department provides primary support to the County Administrator in the development, review, maintenance and monitoring of the County's operating and capital budgets. The department prepares the County's Annual Fiscal Plan which includes not only the County's adopted operating and capital budgets, but also progress updates on the County strategic plan, fiscal policies, and department or agency performance measures.
2. The Finance Department is responsible for financial accounting and reporting to the County Administrator and other departments and agencies. This responsibility includes preparation of the County's Annual Comprehensive Financial Report (ACFR) and interim financial reports, dissemination of monthly departmental revenue and expenditure reports and maintenance of the County's centralized financial system.
3. The Finance Department is responsible for development of the County's five year Capital Improvement Plan (CIP) which outlines the County's tentative plans for construction of County facilities and the purchase of major capital equipment.
4. The Finance Department is responsible for the semi-monthly payroll processing for all County staff. This includes monthly, quarterly and annual payroll tax reporting.
5. The Finance Department is responsible for the prompt processing of all County invoices for payment except those of the Accomack County Department of Social Services.
6. The Finance Department provides software support services for financial, payroll, accounts payable, and limited support for personal property valuation and property tax billing software.
7. The Finance Department is responsible for establishing sound fiscal policies, debt issuance planning, cost analysis and user fee calculations.
8. The Finance Department is responsible for grant management and reporting.

Current Departmental Goals:

- Current Goal 1: Design and begin the implementation of a new ERP system for all financial processes.
- Current Goal 2: Revamp existing processes to improve efficiency and ensure timely recording of County financial transactions.
- Current Goal 3: Implement cross-training to enhance staff versatility and support continuity.
- Current Goal 4: Build, test and begin the implementation of UKG Ready which will replace the County's current timekeeping system (UKG Workforce Central) which will no longer be supported as of 12/31/2025.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Finance	Department Number:	101.1215
Fund:	General Fund	Function:	General Government Admin.

Accomplishments and Challenges in the last 2 fiscal years:

The Finance Department has continued to be acknowledged by the Government Finance Officers Association for excellence in both financial and budget reporting. The Finance Department has also successfully navigated the ARPA (including Tourism) grant award for the County and provided significant assistance to the Towns who were also awarded funds under the County's oversight. We continue to provide routine processing of all financial transactions for the County as timely as possible so as to be on time with in County guidelines towards staff, other departments and County vendors. The Finance Department work load continues to grow without relief as new state and federal programs of work are presented. Staff vacancies and staff turnover has caused a hardship on the Finance Department since June 2023. As of January 2025, the Finance Department has filled all full-time positions excluding a Deputy position.

Major Issues to Address in the Next Two Fiscal Years:

The major challenge is replacing the outdated financial system by designing and implementing an ERP system that is customized to meet the county's specific needs. This will be a complex and demanding task. A significant amount of time will be dedicated to:

Developing a Project Plan: Setting a timeline, assigning roles to the project team, and creating a budget to cover software, hardware, and training expenses.

Designing the ERP System: Customizing the ERP to meet the county's specific needs, planning data migration, and ensuring seamless integration with existing systems.

Developing Training and Change Management Plans: Providing training for end-users and system administrators, and implementing a change management strategy to ensure a smooth transition.

Conducting Testing: Performing comprehensive testing (unit, integration, user acceptance) to ensure system functionality, data integrity, and gathering user feedback.

Deploying the ERP System: Launching the system, closely monitoring the transition, and providing post-launch support to resolve any issues.

Evaluating and Optimizing: Continuously monitoring system performance, collecting feedback, and making updates to meet evolving needs.

Tackling this major issue will significantly improve operational efficiency, making the time and resources invested well worth the effort.

Another challenge is building, testing and implementing the County's new timekeeping system, which is UKG Ready. As the County's current system UKG Workforce Central will no longer be supported as of 12/31/25, the County must transition to this new system. An Accomack team is currently working with a UKG team to build the system. The new system will envelop the County's EMS staff who are excluded from the current timekeeping system due to complexities with scheduling and overtime. The Accomack team will test the new system thoroughly before the system is deployed prior to 12/31/25.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Finance	Department Number:	101.1215
Fund:	General Fund	Function:	General Government Admin.

Outcomes and Workload/Performance Measures:

A. Outcome 1: We provide accurate and timely financial information.

Outcomes and Measure Descriptions	FY2023	FY2024	Current Goal	Comments
1. Workload Measure: Number of quarterly financial summary reports provided to the County Administrator and Board of Supervisors per fiscal year.	4	4	4	The goal is to complete quarterly financial summary reports within 30 days of the end of the calendar quarter.
2. Performance Measure: Number of interim financial summary reports completed within 30 days of the end of the quarter.	4	4	4	
3. Performance Measure: Submit complete ACFR and transmittal reports to the Auditor of Public Accounts (APA) by December 15 (Requirement of the Code of Virginia).	Not met	Not met	FY 25 ACFR will be submitted by December 15, 2025.	

B. Outcome 2: We produce accurate high quality financial information. (continued)

Outcomes and Measure Descriptions	FY2023	FY2024	Current Goal	Comments
1. Workload Measure: Total Net County Adopted Budget excluding component units.	72,773,416	78,061,099	83,747,723	Includes both operating and capital budgets.
2. The County's Comprehensive Annual Financial Report (ACFR) is recognized by the Government Finance Officers Association (GFOA) for Excellence in Financial Reporting.	Received	Pending	Continue receiving this award	The County has received this prestigious award each year since 2003. The award recognizes ACFRs that exceed requirements satisfying the spirit of transparency and full disclosure.
3. The County's Annual Fiscal Plan is recognized by the Government Finance Officers Association (GFOA) for its Distinguished Budget Presentation.	Received	Received	Continue receiving this award	The County has received this prestigious award each year since 2008. The award recognizes the County's commitment to the highest principals of governmental budgeting.

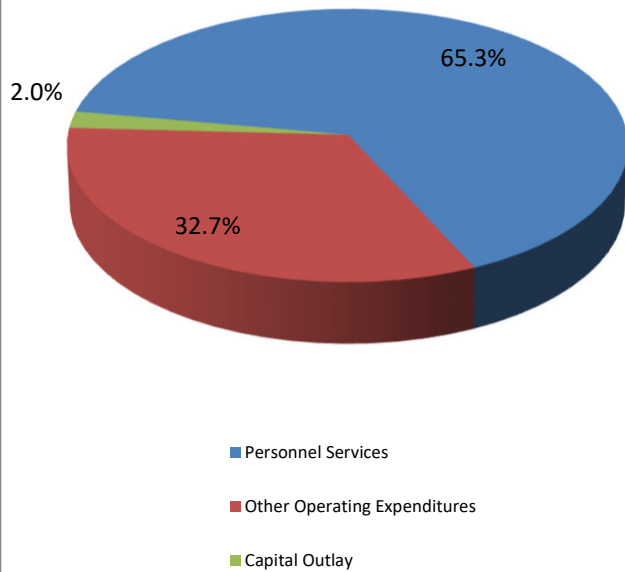
Departmental Budget Summary & Performance Snapshot

Department or Agency:	Finance	Department Number:	101.1215
Fund:	General Fund	Function:	General Government Admin.

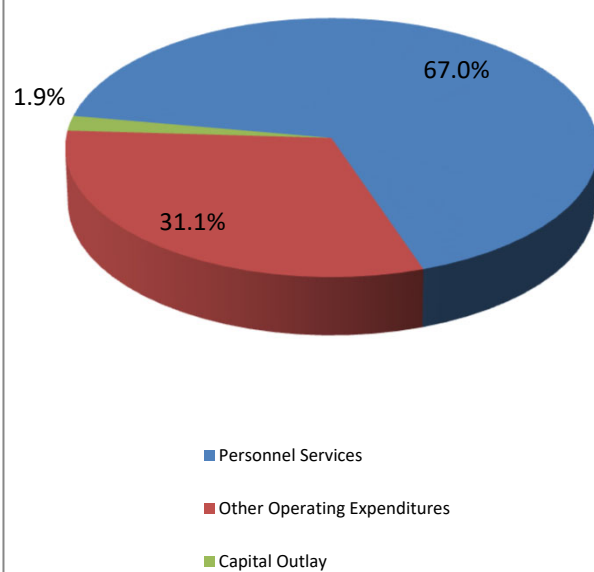
Expenditure History

Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	\$ 559,465	\$ 608,147	\$ 760,821	\$ 819,258	8%
Other Operating Expenditures	188,181	246,759	380,655	380,655	0%
Capital Outlay	869	34,235	22,845	22,845	0%
Debt Service	-	-	-	-	0%
Total	748,515	889,142	1,164,321	1,222,758	5%

Adopted Budget FY2025



Adopted Budget FY2026



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Accountant I	2.0	2.0	1.0	1.0	0%
Accountant II	1.0	1.0	1.0	1.0	0%
Administrative Assistant I	1.0	1.0	1.0	1.0	0%
Deputy Finance Director	1.0	1.0	1.0	1.0	0%
Deputy Finance Director-Systems	0.0	0.0	1.0	1.0	0%
Finance Director	1.0	1.0	1.0	1.0	0%
Payroll Coordinator	1.0	1.0	1.0	1.0	0%
Procurement Specialist	1.0	1.0	1.0	1.0	0%
Total	8.0	8.0	8.0	8.0	0%

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Finance	Department Number:	101.1215
Fund:	General Fund	Function:	General Government Admin.

Summary of Budget Increases (Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/ (Decrease)
Employee Salary Changes including prior year COLA and Compensation Study results, employee turnover and current year benefit adjustments	n/a	Recurring	\$ 58,437
TOTAL			\$ 58,437

Contact Information

Name:	Leslie Lewis, CPA	Address 1:	23392 Front Street
Title:	Finance Director	Address 2:	P.O. Box 620
Email:	llewis@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	757-787-5706	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Information Technology	Department Number:	101.1216
Fund:	General Fund	Function:	General Government Admin.

Mission Statement:

To plan, acquire, support and secure the County's technology infrastructure with competence and confidence.

Description of Services Provided:

1. Procure, develop, configure and support the County IT infrastructure.
2. Information Security
 - a. Information Security Program oversight
 - b. Ensure confidentiality, integrity, and availability of County information systems
 - c. Monitor, prevent, and act appropriately to threats and vulnerabilities
 - d. Align the County IT infrastructure with best practices
 - e. Employee information security education
3. Technology Procurement and Vendor Management
4. Technology Asset Management
5. Application and Database Management
6. Project Management
7. IT Disaster Recovery, Data Backup and Restoration
8. Maintain and Support County Websites
9. Maintain, monitor, configure, upgrade, install, and secure the VoIP phone system and associated phones
10. Provide efficient, reliable, and cost effective information technology support for all supported entities
11. County Continuity Program Management
12. Translator Television Management
13. Communication Tower Management

Board's Strategic Plan Priorities:

The Board of Supervisors provided funds for software to assist with management of the County's continuity program as part of their strategic plan goals.

Current Departmental Goals:

1. Focus on operationalization of the County's Information Security Program. This includes patch management, training and testing for the Incident Response and Disaster Recovery Plans, third-party system assessments, "end of life" software replacement and carrying out the security controls listed in the Information Security Program Manual.
2. One of the IT department's primary goals over the next 2 years is to work with multiple County departments to implement the new Enterprise Resource Planning Software.
3. Attract, recruit, and retain highly skilled staff and perform resource allocation that enables the achievement of County priorities.
4. Collaborate with County staff to effectively align technology to meet strategic business initiatives.
5. Procure and install computing equipment scheduled for replacement in the current fiscal year.
6. Work with departments to continually upgrade the applications and systems in use. This requires a lot of effort and resources from both IT and the department using the application, but is an important part of maintaining a secure enterprise network.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Information Technology	Department Number:	101.1216
Fund:	General Fund	Function:	General Government Admin.

Accomplishments and Challenges in the last 2 fiscal years:

FY 2024

Accomplishments:

1. All email accounts were migrated to Microsoft 365, eliminating the need for onsite hosting of these services. This transition significantly enhances business continuity by ensuring greater availability of services if onsite IT infrastructure becomes unavailable.
2. The 2023 Annual Security Awareness Training was completed in November 2023. This included the restoration of department-specific or “targeted” campaign initiatives, covering topics such as PII, HIPAA and credit card use.
3. Replaced end-user devices that were no longer supported by the vendor, including mobile phones, tablets, desktops and laptops.
4. Worked with the Building, Planning & Economic Development department and the Environmental Programs department to upgrade the Tyler Technologies Enterprise Permitting & Licensing software.
5. Upgraded various end-of-life software and hardware prior to established vendor deadlines.
6. Performed the annual IT Disaster Recovery test. Staff worked with the County’s Disaster Recovery as a Service (DRaaS) vendor to test the applications and services used by various departments.
7. Completed the Nationwide Cyber Security Review (NCSR), which is a no-cost, anonymous, annual self-assessment designed to measure gaps and capabilities of state, local, tribal and territorial governments’ cybersecurity programs. Completing the NCSR is a requirement to be eligible to receive grant funds from the Homeland Security Grant Program and is also required by the Virginia Department of Elections.
8. Collaborated with the Sheriff’s Office and a vendor to supply tablets to inmates.
9. Installed surveillance cameras in multiple locations throughout the County to improve physical security. This included all cameras at the Sheriff’s Office including the Jail.
10. Implemented the Local Administrator Password Solution (LAPS), which provides management of local administrator account passwords on County computers. Passwords are stored in a secure manner and only eligible users can read it or request its reset.
11. Worked with the Assessor’s office to upgrade the real estate property assessment software to the latest version.
12. Collaborated with Public Works on the new entrance and gate at Sawmill Park, where networking equipment and cameras were installed as part of the project.
13. Worked with the General Registrar and Local Electoral Board to ensure all reporting requirements were met for the updated Locality Election Security Standards.
14. Upgraded the cashiering software (RCS) the Treasurer’s office uses to accept tax payments.
15. Replaced the County’s main firewalls ahead of the established end-of-life date.
16. Assisted the Finance Department with moving from the Administration building to the old Commonwealth’s Attorney’s office on Front St. This included installing new network cabling, a new network switch and making the necessary network configuration changes to accommodate the Finance application.
17. Multi-factor authentication (MFA) was implemented for administrator accounts, significantly enhancing security and aligning with best practices.
18. Penetration tests are required to be performed on a yearly basis per the County’s Information Security Program. The penetration test was performed as required by policy.
19. Conducted a Continuity leadership training session in early October, thereby satisfying the requirement set out in the County Crisis Management and Continuity Plans.
20. Since January of 2023, the Continuity Coordinator (CC) has been engaged in conducting interviews as part of the County Administrator-approved Risk Register Program. By the end of FY24, the CC has completed the first series of interviews and is preparing to submit the completed Register to the Administrator for consideration. Additionally, he has met with heads of all new incoming administrations via the Risk Register Project to introduce them to the

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Information Technology	Department Number:	101.1216
Fund:	General Fund	Function:	General Government Admin.

Continuity Program and assist with their Individual Departmental Recovery Plans.

21. Since the beginning of calendar year 2024, the CC has been engaged with Assura, Inc. to prepare for the County's triennial BIA Refresh, which is targeted for commencement in late 2024/early 2025.

Challenges:

1. As noted in past fiscal years, the department's workload continues to increase each year as supported department's technology use increases throughout the County. Requests for support from County staff continue to increase each year.
2. Vulnerabilities and security patches or updates are released more frequently and often unexpectedly. Researching vulnerabilities and applying patches has increased the department's workload significantly over the last several fiscal years. This and other security needs may lead to a need for a new position focused on security in the future.
3. Regular maintenance of Individual Departmental Recovery Plans by leadership is a challenge. The timely updating of ever-changing plan information, such as personnel contact lists, organizational charts, vendor contact lists, business process details and recovery strategies, can be a daunting task. To assist with this responsibility, the IT Department is currently investigating Continuity-themed software options.

Accomplishments and Challenges in the last 2 fiscal years (continued):

FY 2023

Accomplishments:

1. Implemented a new backup and disaster recovery solution to replace the end of life solution.
2. The 2022 Annual Internet Security Awareness Training was completed in November 2022. This included the restoration of department-specific or "targeted" campaign initiatives, covering topics such as PII, HIPAA and credit card use.
3. Replaced end-user devices that were no longer supported by the vendor, including mobile phones, tablets, desktops and laptops.
4. Implemented the Cybersecurity and Infrastructure Security Agency (CISA) Vulnerability Scanning no cost service. The service is designed to help organizations reduce their exposure to threats by taking a proactive approach to mitigating attack vectors.
5. Upgraded various end of life software and hardware prior to established vendor deadlines.
6. Performed the annual Incident Response exercise. Updated the Incident Response Plan to meet new requirements.
7. Completed the Nationwide Cyber Security Review (NCSR), which is a no-cost, anonymous, annual self-assessment designed to measure gaps and capabilities of state, local, tribal and territorial governments' cybersecurity programs. Completing the NCSR is a requirement to be eligible to receive grant funds from the Homeland Security Grant Program and is also required by the Virginia Department of Elections.
8. Assisted the General Registrar with the replacement of the electronic pollbooks used for voting operations.
9. Installed surveillance cameras in multiple locations throughout the County to improve physical security.
10. Assisted the Sheriff's Office with replacing the commissary management system.
11. Upgraded the access control system software used to secure buildings throughout the County.
12. Worked with Public Works to upgrade the fuel management system.
13. Worked with the General Registrar and Local Electoral Board to ensure all reporting requirements were met for the updated Locality Election Security Standards.
14. Worked with the Sheriff's Office to upgrade the ID Networks software suite. This upgrade included many improvements and support for Windows 11.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Information Technology	Department Number:	101.1216
Fund:	General Fund	Function:	General Government Admin.

15. Prepared the new Commonwealth's Attorney office for connectivity.

16. Worked with the Treasurer's Office and Commissioner of the Revenue Office to upgrade the tax software.

17. Worked with the Assessor's department to upgrade the Computer Aided Mass Appraisal (CAMA) software.

18. Worked with the Building, Planning & Economic Development department and the Environmental Programs department to upgrade the Tyler Technologies Enterprise Permitting & Licensing software.

19. Assisted Airport staff with the replacement of the software used to control the gates at the Airport.

20. Completed the Alternate Workspace Facility Outfitting Project documentation, which contained sections on Continuity Coordinator Roles and Responsibilities, Facility Usage Guidelines and a Continuity Event Facility Checklist for decision-makers. The document is included as an official appendix to the County's Continuity Plan.

21. Developed a video presentation designed to educate all employees about the County's Continuity Program. The video was included as part of the Annual Internet Security Awareness Training Program.

22. Conducted a Continuity leadership training session in late August, thereby satisfying the requirement set out in the County Crisis Management and Continuity Plans.

23. In January of 2023, the first County-wide Risk Register interview was conducted as a pilot for the Program. In February, the County Administrator gave his approval to launch the Program in full. By the end of FY2022, the Continuity Coordinator completed interviews with seven departments as part of the newly-launched Risk Register Program.

Challenges:

1. A new position was funded in the FY23 budget, but remained unfilled throughout the fiscal year. Recruiting for technical positions in the IT department, especially at the senior level, remains a challenge.
2. As noted in FY22, the department's workload continues to increase each year as supported department's technology use increases throughout the County. Requests for support from County staff continue to increase each year.
3. Staff was not able to meet the goal of replacing 20% of the computer inventory due to staffing issues and additional workloads again in FY23. 8% of the inventory was replaced in FY22 and 17% of the inventory was replaced in FY23. It is important to meet this goal each fiscal year in order to keep up with expiring warranties, minimize security risks and reduce down time due to computer failure. Windows 10 will be end-of-life in 2025 and staff is busy upgrading computers to Windows 11 to meet the deadline.
4. Vulnerabilities and security patches or updates are released more frequently and often unexpectedly. Researching vulnerabilities and applying patches has increased the department's workload significantly over the last several fiscal years. This and other security needs may lead to a need for a new position focused on security within the next fiscal year.

Major Issues to Address in the Next Two Fiscal Years:

1. On April 24, 2024, the Department of Justice's Civil Rights Division (DOJ) issued a final rule revising Title II of the Americans with Disabilities Act (ADA). The rule requires state and local governments to make their websites and mobile applications accessible for people with disabilities. The agency is adopting the technical standards of Web Content Accessibility Guidelines (WCAG) 2.1 Level AA, which requires 50 success criteria to make websites accessible. This includes converting pictures and documents so they can be read with assistive technology for individuals with vision loss and providing captions for live and prerecorded videos for individuals with hearing loss. In their fact sheet, DOJ has also listed exceptions to this rule, including archived content that is not currently used, pre-existing conventional electronic documents, content posted by third parties under certain circumstances, individualized documents that are password-protected; and pre-existing social media posts. State and local governments must make sure that their web content and mobile apps meet WCAG 2.1, Level AA within two or three years of when the rule was published on April 24, 2024, depending on their population. The compliance deadline is 4/26/2027 for localities with 0 to 49,999 population, such as Accomack. Complying with this rule will require additional funding and resources from IT staff and departmental staff.
2. As highlighted in prior fiscal years, the workload within the Information Technology Department continues to

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Information Technology	Department Number:	101.1216
Fund:	General Fund	Function:	General Government Admin.

increase. Difficulty filling open positions has added to the backlog of projects and tasks. It is increasingly important for the County to remain competitive in order to recruit employees with the skillsets needed to provide support to departments and successfully complete projects and initiatives.

3. Many County departments are in need of tech-savvy staff in each department that can serve as subject matter experts in the department's business processes and software. This is essential to continually maintain and improve the software and systems in use by County departments. As positions are filled, IT, HR and departmental staff are working together to recruit tech-savvy employees that can serve as these subject matter experts.

4. Implementing the new Enterprise Resource Planning system will require resources from many County departments and will span multiple fiscal years. Information Technology staff will be heavily involved in the project. It will be challenging for all employees involved in the project to balance their existing workloads while working on the ERP implementation. This project has experienced delays and the current plan is to restart the project towards the end of FY2025.

Outcomes and Workload/Performance Measures:

A. Outcome 1: Our technology infrastructure is reliable.

Measure Descriptions	FY2023	FY2024	Current Goal	Comments
1.) Computers and Devices Supported	1052	1044	n/a	Includes workstations, laptops, mobile devices, servers, networking equipment, VoIP phones, surveillance equipment and printers. The number of devices supported has increased exponentially since FY12. FY12 = 200 devices, FY15 = 401 devices, FY16 = 545 devices, FY17 = 690 devices, FY18 = 799, FY19 = 869, FY20 = 926, FY21 = 953, FY22 = 1031.
2.) Refresh Computer Inventory	17%	27%	20% of inventory	In order to keep up with expiring warranties, minimize security risks and reduce down time due to computer failure, 20% of the inventory should be replaced each year.
3.) Scheduled IT Infrastructure Hours Downtime/Maintenance	54 hours	67 hours	As required.	Downtime is scheduled after hours to install security updates and perform planned maintenance. The number of scheduled maintenance hours has increased significantly over the past several fiscal years. Updates are being released more frequently and are taking longer to install across all devices.
4.) County-Owned IT Infrastructure Availability	100.000%	100.000%	99% or higher	This includes mission critical systems & network devices that IT has direct control over. This does not include after business hours scheduled downtime.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Information Technology	Department Number:	101.1216
Fund:	General Fund	Function:	General Government Admin.

Outcomes and Workload/Performance Measures: (continued)

B. Outcome 2: Customer service requests are resolved promptly and customers are satisfied.

Measure Descriptions	FY2023	FY2024	Current Goal	Comments
1.) Average Number of Service Desk Tickets	255	293	n/a	This measure has been increasing year over year. FY16 = 131, FY17 = 137, FY18 = 150, FY19 = 159, FY20=189, FY21 = 195, FY22 = 206
2.) Average Percentage of Service Desk Tickets resolved on first contact.	81%	83%	65% or higher	The percentage of tickets that did not require more than one contact to resolve.
3.) Average Customer Satisfaction Score	98%	98%	70% or higher - Very Satisfied	

C. Outcome 3: End users are educated about today's information security threats.

Measure Descriptions	FY2023	FY2024	Current Goal	Comments
1.) Percentage of end users who received security awareness training	100%	100%	100%	All employees are required to undergo annual security awareness training every year.
2.) Security awareness training effectiveness	1.28%	2.16%	Less than 5%	All end users are sent monthly phishing test emails. The measure provided is the percentage of users that clicked on links embedded in the phishing test emails.

D. Other Metrics:

Measure Descriptions	FY2023	FY2024	Current Goal	Comments
1.) Average Monthly Total Users to County website (www.co.accomack.va.us)	19,904	11,812	n/a	Note: Metric changed from total visits to total users in FY2024.
2.) Number of Tax Payments Paid via www.accomacktax.com	26,946	27,673	n/a	
3.) Total dollar amount of Tax Payments via www.accomacktax.com	\$5,578,273.23	\$6,374,157.48	n/a	

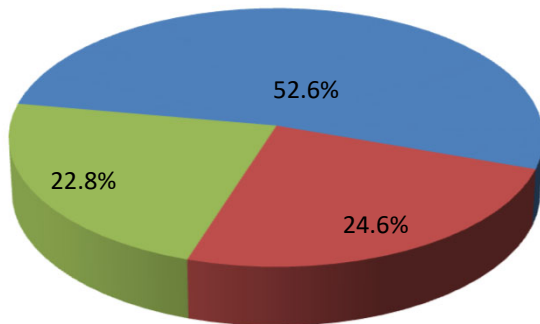
Departmental Budget Summary & Performance Snapshot

Department or Agency:	Information Technology	Department Number:	101.1216
Fund:	General Fund	Function:	General Government Admin.

Expenditure History

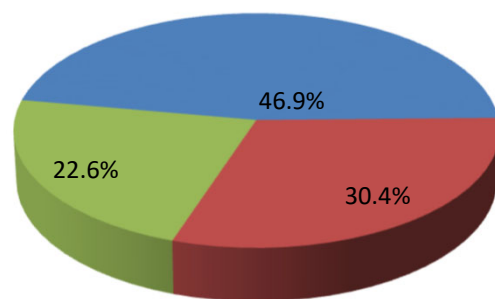
Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	\$ 588,198	\$ 812,871	\$ 889,967	\$ 979,616	10%
Other Operating Expenditures	379,595	375,375	416,325	635,491	53%
Capital Outlay	382,352	447,315	386,657	472,556	22%
Debt Service	-	-	-	-	0%
Total	1,350,145	1,635,561	1,692,949	2,087,663	23%

Adopted Budget FY2025



■ Personnel Services
■ Other Operating Expenditures
■ Capital Outlay

Adopted Budget FY2026



■ Personnel Services
■ Other Operating Expenditures
■ Capital Outlay

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
IT Service Desk Lead	1.0	1.0	1.0	1.0	0%
Chief Information Officer	1.0	1.0	1.0	1.0	0%
Deputy IT Director	1.0	1.0	1.0	1.0	0%
Network Administrator	1.0	1.0	0.0	0.0	0%
Special Projects Manager	1.0	1.0	1.0	1.0	0%
Application Specialist I	0.0	0.0	1.0	1.0	0%
Application Specialist II	1.0	1.0	1.0	1.0	0%
Application Specialist Iii	1.0	1.0	1.0	1.0	0%
Systems/Network Administrator I	1.0	1.0	1.0	1.0	0%
Total	8.0	8.0	8.0	8.0	0%

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Information Technology	Department Number:	101.1216
Fund:	General Fund	Function:	General Government Admin.

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Employee Salary Changes including prior year COLA and Compensation Study results and current year benefit adjustments	n/a	Recurring	89,649
Support and Maintenance Costs	n/a	Recurring	49,065
Website redesign for Title II of the ADA	n/a	Recurring	15,000
Website redesign for Title II of the ADA	n/a	Reserves	45,000
Social Media Archiving	n/a	Recurring	8,000
End of Life Hardware Replacement	n/a	Reserves	30,000
Dedicated Internet Service	n/a	Recurring	38,000
IT Service Desk	n/a	Recurring	68,000
IT Service Desk	n/a	Reserves	10,000
Preparis Continuity Software	n/a	Recurring	12,000
Preparis Continuity Software	n/a	Reserves	5,000
Agenda and Meeting Management System Replacement	n/a	Reserves	25,000
TOTAL			\$ 394,714

Contact Information

Name:	Ben Fox	Address 1:	PO Box 620
Title:	Chief Information Officer	Address 2:	23296 Courthouse Av, Suite 204
Email:	bfox@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	757-787-5715	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Risk Management	Department Number:	101.1219
Fund:	General Fund	Function:	General Government Admin.

Mission Statement:

To minimize the risk of loss, financial or otherwise by providing adequate coverage with the least financial impact and to provide safety training in an effort to minimize injuries to County employees.

Description of Services Provided:

1. Risk Management is managed by the Chief Human Resources Officer. All County claims for general liability, vehicle and property loss are processed by staff. Claims against the County involving public officials liability or loss of money and securities are also processed. Worker's compensation claims are processed by the Human Resources Department. Risk Management arranges and schedules periodic safety training programs in an effort to minimize employee accidents. Risk Management advises staff on insurance coverage and applicable deductibles. The staff researches insurance issues and provides guidance to County staff on these issues. Risk Management monitors County loss and communicates loss information to the department heads.

Current Departmental Goals:

Conduct more training for Supervisors regarding compliance issues such as Fair Labor Standards, OSHA, and newly enacted employment related laws at state and federal level.

Continue to review insurance schedules and inventories for accuracy and property values.

More accurately track the resources, and personnel time used for Risk Management related tasks to reflect the growth in duties and complexities.

Accomplishments and Challenges in the last 2 fiscal years:

The thorough review of all insurance schedules for the 2021 renewal period resulted in significant savings for general property, casualty, and liability policies.

Continued review of rosters for volunteers to remove duplicates has helped hold the line on the LODA insurance coverage which is one of the largest policy premiums in the budget.

Challenge continues to be finding the balance between risk management related priorities and other assigned duties for the CHRO as well as finding outside consultants or subject matter experts for unique and complex claims.

Major Issues to Address in the Next Two Fiscal Years:

Without additional staff resources dedicated to this area of County operations, the training and safety management priorities of this functional area will continue to be challenging to address.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Risk Management	Department Number:	101.1219
Fund:	General Fund	Function:	General Government Admin.

Outcomes and Workload/Performance Measures:

A. Outcome 1: Maintain accurate and timely reporting of claims & coverage

Measure Descriptions	FY2022	FY2023	Current Goal	Comments
1) Accurate inventory of property and equipment and timely reporting of acquired property and fixtures				Specific examples: property acquisitions added with 30 day binders, travel and event policies acquired as applicable
2) claims are reported via vendor portal and within 48 hours of receiving information from departments				Overall volume of claims has increased significantly in the areas of auto damage and workers comp claims.
3) Proof of Insurance				Insurance Certificates are scanned and available digitally

B. Outcome 2: Provide safe and compliant workplace environment

Measure Descriptions	FY22	FY23	Current Goal	Comments
1) Continue to monitor increases in property values to have appropriate but not extravagant coverage for all County property provide a systematic framework for review of coverage and limits for sufficient protection and continuity of operations.			Further monitoring of property coverage and preventative maintenance	This goal is ongoing and has been impacted by adding additional improvements to existing buildings which increases values
2) Review all workplace injuries and contributing circumstances and make necessary changes in a timely fashion			Building Security and entrance safety	Outside consultant performed safety analysis/review building by building. Several of the recommendations have been implemented as funding permitted.
3) Updated process/procedures and compliance for County cybersecurity coverage				

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Risk Management	Department Number:	101.1219
Fund:	General Fund	Function:	General Government Admin.

Outcomes and Workload/Performance Measures:

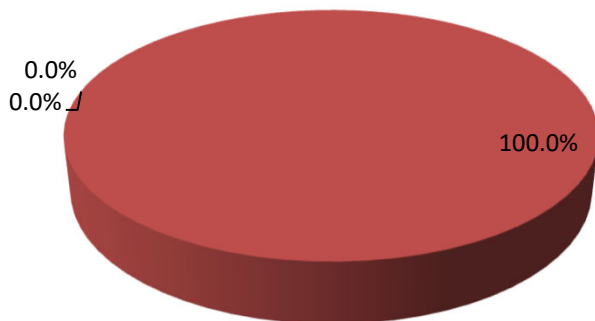
C. Outcome 3:

Measure Descriptions	FY22	FY23	Current Goal	Comments
Continue to track CHRO's time specifically devoted to Risk Management/Insurance issues to have a more accurate accounting of FTEs needed for Risk Management			Add FTE to support claims processing and additional reporting requirements	This department does not currently have any dedicated staff time or operational funding, only policy premiums.
2) Look at defensive driving courses for County drivers with multiple claims and incidents				

Expenditure History

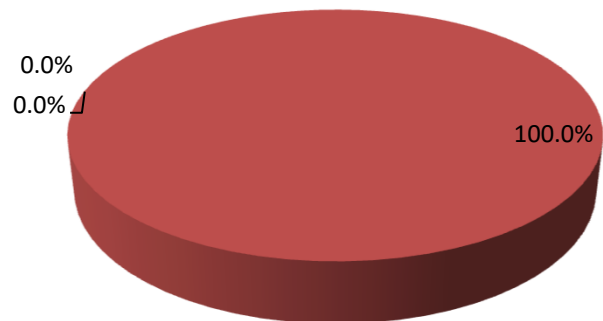
Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Other Operating Expenditures	423,719	380,991	391,315	422,635	8%
Capital Outlay	-	-	-	-	0%
Debt Service	-	-	-	-	0%
Total	423,719	380,991	391,315	422,635	8%

Adopted Budget FY2025



■ Personnel Services
 ■ Other Operating Expenditures
 ■ Capital Outlay

Adopted Budget FY2026



■ Personnel Services
 ■ Other Operating Expenditures
 ■ Capital Outlay

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Risk Management	Department Number:	101.1219
Fund:	General Fund	Function:	General Government Admin.

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
None	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increases (Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/ (Decrease)
Various Insurance increase	n/a	Recurring	\$ 31,320
TOTAL			\$ 31,320

Contact Information

Name:	Kathy Carmody	Address 1:	23296 Courthouse Ave.
Title:	Chief Human Resources Officer	Address 2:	Suite 201
Email:	kcarmody@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	757-787-5705	Zip Code:	23417

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Electoral Board	Department Number:	101.1301
Fund:	General Fund	Function:	General Government Admin.

Mission Statement:

The Office of the Electoral Board and General Registrar is committed to providing each citizen of Accomack County the opportunity to exercise his or her right to vote in secure and accessible elections in accordance with the Constitutions of the United States, the Code of Virginia, and the Virginia Commonwealth.

Description of Services Provided:

Appoints officers of election. Arrange for the training of officers of election. Supervision of elections by visiting each precinct on election day. Canvassing of election results. Overseeing of programming and testing and repair of voting machines and related equipment. The Electoral Board gathers for the purpose of considering or transacting any public business, and also has administrative obligations regarding noticing, organizing, holding, recording, and closing a meeting.

Current Departmental Goals:

Streamlining CANVASS, CAP by automating some of the processes if and when applicable. Upgrading the OVO and OVI scanners over a three year period, as they are currently at end of life. Using the upgraded voting equipment to process provisional votes on machine. Maintaining election officials and party balance within recruitment, as well as ensuring that election officials are properly trained on changes in election laws and voting equipment.

Accomplishments and Challenges in the last 2 fiscal years:

We have met monthly to discuss any issues, challenges, or successes. We attend trainings as required by State mandates. We travel to each precinct on Election Day and maintain a rapport with our fellow election officials. As for challenges, the same day registration (SDR) process and CAP reporting back to precinct have both proven challenges in processing Election Night Results as well as Early voting and Post Election results during CANVASS. Hand counting Provisionals and absentee ballots, as well as processing write in votes have provided some challenges in meeting deadlines for reporting results but we have met the challenges each election and had our elections approved and certified by required deadlines. Budgeting for each election has been a challenge with regard to staffing early voting and the precincts on Election Day and with increased costs of services and supplies each year. We have had multiple Risk Limiting Audits on our races in the last 2 fiscal year and finished them quickly and without error. We continue to meet our administrative obligations outlined in our mission statement.

Major Issues to Address in the Next Two Fiscal Years:

Voting equipment upgrades - OVO/OVI at end of life, maintaining office staff and election officials, increased costs of goods and services and their impact on the departmental budgets, election security.

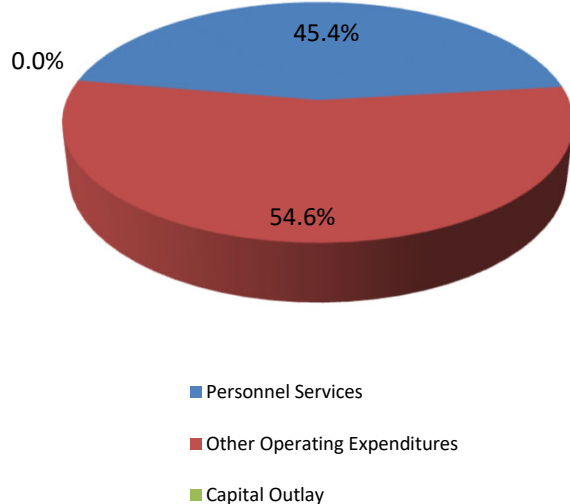
Expenditure History

Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	\$ 34,674	\$ 45,773	\$ 50,480	\$ 53,330	6%
Other Operating Expenditures	17,342	45,623	60,799	66,619	10%
Capital Outlay	66,170	8,046	-	-	0%
Debt Service	-	-	-	-	0%
Total	118,186	99,441	111,279	119,949	8%

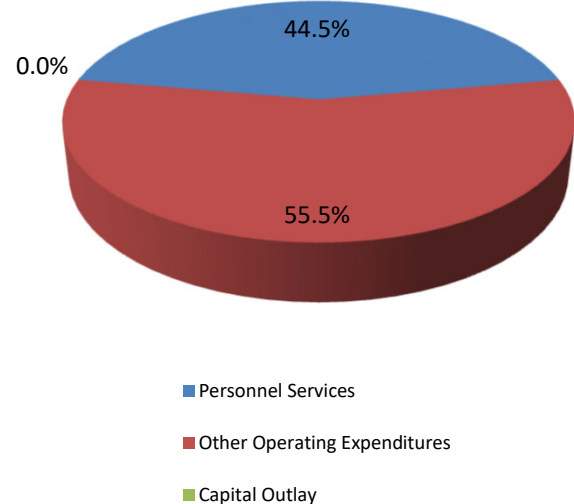
Departmental Budget Summary & Performance Snapshot

Department or Agency:	Electoral Board	Department Number:	101.1301
Fund:	General Fund	Function:	General Government Admin.

Adopted Budget FY2025



Adopted Budget FY2026



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
None	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Increase in Board Member Salary	n/a	Recurring	850
Part-time Wages Increase	n/a	Recurring	12,000
Professional Services	n/a	Recurring	1,220
Maintenance and Service Contracts	n/a	Recurring	1,600
Postal Service Fee Increases for Absentee Ballots & Treasurer's Postage	n/a	Recurring	2,000
Office Supplies	n/a	Recurring	1,000
TOTAL			\$ 18,670

Contact Information

Name:	Angel A. Shrieves	Address 1:	24387 Joynes Neck Rd.
Title:	General Registrar	Address 2:	PO Box 97
Email:	ashrieves@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	757-787-2935/757-824-0585	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Registrar	Department Number:	101.1302
Fund:	General Fund	Function:	General Government Admin.

Mission Statement:

To provide all aspects of voter registration, to keep voter information and all records updated and correct, to provide absentee voting, and to maintain public confidence in honest and impartial elections. To assist the Electoral Board in protecting and promoting the fairness and integrity of elections.

Description of Services Provided:

1. Voter Registration: The Voter Registration Office provides and accepts voter registration applications and name and address change forms from voters in person, by mail, and from various agencies; and, answers voter registration and election-related questions from voters, would-be voters, the general public, the media, etc. Voter cards are issued to registered voters by mail.
2. Absentee Voting: Our office conducts absentee voting before every election by mail and in person. This duty is carried out by the Registrar of Voters even though it is an Electoral Board responsibility, since our Electoral Board has no regular office hours and the Electoral Board Secretary's position is a part-time one.
3. Elections: The Registrar's Office assists the Electoral Board in the procurement and training of the approximately 125 to 180 election officials needed to conduct each election. These officials are appointed on a yearly basis and some of them must be trained before each election, and on new equipment.
4. Voting Information: The Registrar's Office is required to publish and post voter registration information before each election - on signage, in advertisements, on the Registrar's website and bulletin boards, on community bulletin boards, with designated state voter registration agencies.
5. Local Candidates and Referenda: The Registrar's Office receives local referenda and candidate qualification paperwork and petitions for the Electoral Board's acknowledgement and approval.
6. The Registrar's office is now required as of 2022 to offer Same Day Registration, which is a provisional style of voting in person only during early voting after the close of books, and on Election Day in the precincts

Current Departmental Goals:

To hire another full-time deputy registrar and increase staff and budget for additional part-time workers in early voting to accommodate the services provided such as curbside voting, assisting voters with same day registration, absentee voting by mail, daily ballot reconciliation. Another goal is to update end-of-life voting equipment and increase voting equipment in CAP to include a machine to count provisional votes which are hand counted. The overall goal is to appropriately staff the office and precincts, update equipment, and automate processes to streamline workflows and reduce human error in workflows and ballot reconciliation. We also aim to continue to educate the public about the election process, increase voter participation, and uphold the integrity of the electoral process by administering fair, accurate and impartial elections.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Registrar	Department Number:	101.1302
Fund:	General Fund	Function:	General Government Admin.

Accomplishments and Challenges in the last 2 fiscal years:

The biggest accomplishment is that we as new office staff (new as of November 2021) have come full circle with both learning and administering each election type in the four year election cycle. In 2021, the General Assembly passed SB 1157 requiring May elections for mayor, governing body (town council) and school boards to be moved to November. The 2022 town elections were administered in November as a result. We also had to change our ballot reconciliation process as a result of bills SB 3 and HB 927 being passed in 2022, which required voting systems to report absentee results by precinct. That change increased the number of ballots per election from a minimum of 16 ballot styles to as many as 62 ballot styles that all had to be reconciled daily during the 45 day early voting period and on Election Day manually. That year also brought tie breakers in two of the fourteen town elections because of write in winners, which also extended our CANVASS to 21 days. Same Day Registration (SDR), a provisional style of voting offered in person only during the close of books in early voting that year. Year 2023, brought new electronic pollbooks, which introduced a new piece of equipment called the merlin; we had to learn and train election officials on how to use them. That year also brought challenges with campaign finance and penalties. During 2023 and 2024 we have had staffing shortages with full time staff. Hand counting Uniformed and Overseas Citizens Absentee ballots and Same Day Registration and other provisional ballots proved challenging for CAP and CANVASS and reporting results to ELECT. Unexpected costs related to administering elections have also proven a challenge. We have navigated all of the challenges and successfully upheld the integrity of the election process, administered impartial elections in a manner that instills public confidence in the accuracy, efficiency and fairness of the election process.

Major Issues to Address in the Next Two Fiscal Years:

1. Updating our voting equipment - OVO scanners who are at the end of life (purchased in 2015) 2. Fully staff the office with 2 full time deputy registrars 3. Fully staff Central Absentee Precinct/early voting with appropriate number of part-time workers to accommodate the services offered in early voting such as curbside assistance, permanent absentee list/vote by mail voters, same day registration 4. Automate processes in early voting to reduce human error and streamline workflows 5. Appropriately budget for increases in costs, staffing, upgrades to voting equipment, automation of office processes.

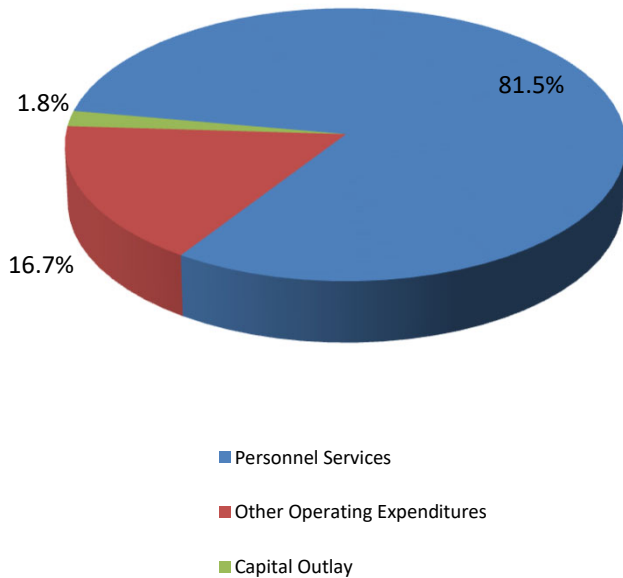
Expenditure History

Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	\$ 208,043	\$ 239,354	\$ 248,598	\$ 277,938	12%
Other Operating Expenditures	23,236	34,467	50,795	61,715	21%
Capital Outlay	58,830	-	5,600	40,500	623%
Debt Service	-	-	-	-	0%
Total	290,109	273,821	304,993	380,153	25%

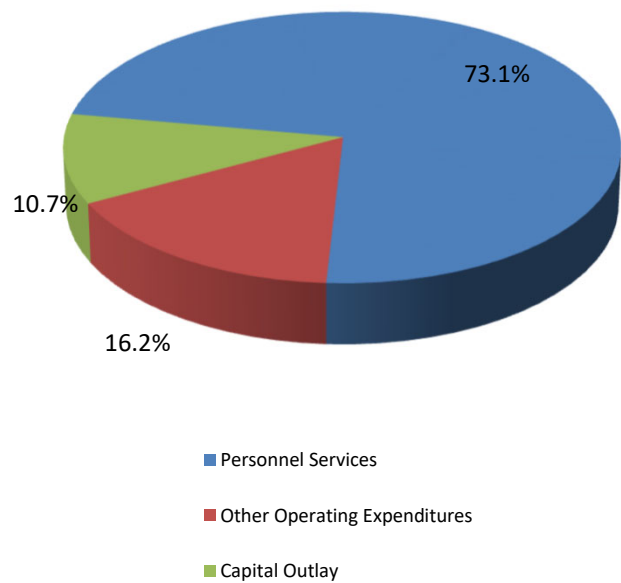
Departmental Budget Summary & Performance Snapshot

Department or Agency:	Registrar	Department Number:	101.1302
Fund:	General Fund	Function:	General Government Admin.

Adopted Budget FY2025



Adopted Budget FY2026



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
General Registrar	1.0	1.0	1.0	1.0	0%
Deputy Registrar	2.0	2.0	2.0	2.0	0%
Total	3.0	3.0	3.0	3.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Employee Salary Changes including prior year COLA and Compensation Study results and current year benefit adjustments	n/a	Recurring	\$ 7,740
Part-time wages increase including overtime	n/a	Recurring	21,600
Voting equipment warranties	n/a	Recurring	3,485
Repairs and Maintenance	n/a	Recurring	1,340
Advertising	n/a	Recurring	1,475
Increased Postage	n/a	Recurring	2,000
Telecommunications - Telephone and Cell Phone Services	n/a	Recurring	2,000
Convention and Education - Registrar	n/a	Recurring	900
Upgrade of OVO scanner/voting equipment	n/a	Reserves	39,900
TOTAL			\$ 80,440

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Registrar	Department Number:	101.1302
Fund:	General Fund	Function:	General Government Admin.

Contact Information

Name:	Angel Shrieves	Address 1:	24387 Joynes Neck Rd
Title:	General Registrar	Address 2:	PO Box 97
Email:	ashrieves@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	757-787-2935/757-710-7227	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Circuit Court	Department Number:	101.2101
Fund:	General Fund	Function:	Judicial Administration

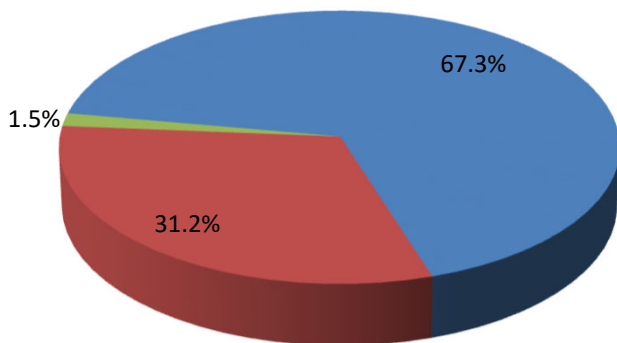
Mission Statement:

The Circuit Court is the trial court of general jurisdiction for Accomack County with authority to try a full range of civil and criminal cases.

Expenditure History

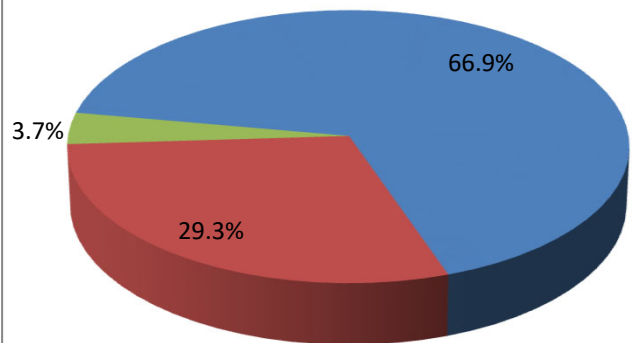
Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	\$ 67,556	\$ 78,608	\$ 82,600	\$ 87,269	6%
Other Operating Expenditures	21,121	47,274	38,250	38,250	0%
Capital Outlay	-	-	1,875	4,875	160%
Debt Service	-	-	-	-	0%
Total	88,676	125,882	122,725	130,394	6%

Adopted Budget FY2025



■ Personnel Services
■ Other Operating Expenditures
■ Capital Outlay

Adopted Budget FY2026



■ Personnel Services
■ Other Operating Expenditures
■ Capital Outlay

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Judge's Assistant	1.0	1.0	1.0	1.0	0%
Total	1.0	1.0	1.0	1.0	0%

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Circuit Court	Department Number:	101.2101
Fund:	General Fund	Function:	Judicial Administration

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Employee Salary Changes including prior year COLA and Compensation Study results and current year benefit adjustments	n/a	Recurring	\$ 4,669
Courtroom Attorney Tables	n/a	Reserves	\$ 3,000
TOTAL			\$ 7,669

Contact Information

Name:	Talia Taylor	Address 1:	P.O. Box 126
Title:	Clerk of Circuit Court	Address 2:	
Email:	ttaylor@vacourts.gov	City/State:	Accomac, VA
Telephone:	757-787-5776	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	General District Court	Department Number:	101.2102
Fund:	General Fund	Function:	Judicial Administration

Mission Statement:

To provide an independent, accessible, responsive forum for the just resolution of disputes in order to preserve the rule of law and to protect all rights and liberties guaranteed by the United States and Virginia constitutions.

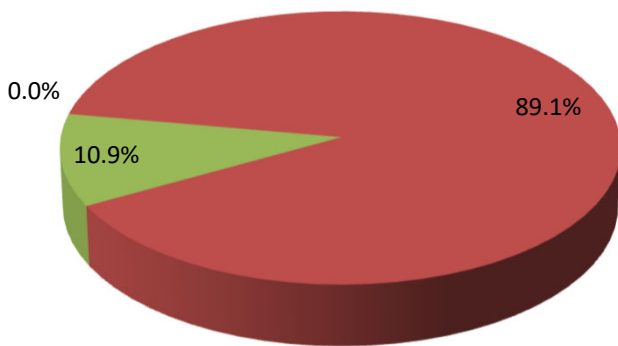
Description of Services Provided:

The General District Court of Accomack County is responsible for processing traffic tickets, criminal and civil warrants, receiving and processing payments and preparing court dockets. In addition, the office provides assistance to the Judge as well as to the public. The Court is in session five(5) days a week in the Accomack County Court House.

Expenditure History

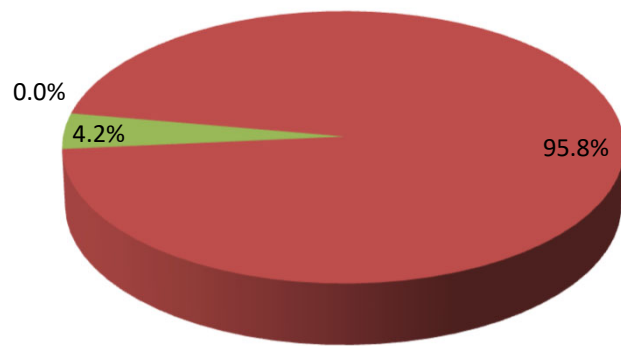
Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Other Operating Expenditures	5,567	7,123	10,240	28,240	176%
Capital Outlay	2,368	188,274	1,250	1,250	0%
Total	7,935	195,397	11,490	29,490	157%

Adopted Budget FY2025



- Personnel Services
- Other Operating Expenditures
- Capital Outlay

Adopted Budget FY2026



- Personnel Services
- Other Operating Expenditures
- Capital Outlay

Departmental Budget Summary & Performance Snapshot

Department or Agency:	General District Court	Department Number:	101.2102
Fund:	General Fund	Function:	Judicial Administration

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
No County Positions	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/ (Decrease)
Supplement For Clerks of Court	n/a	Recurring	\$ 18,000
TOTAL			\$ 18,000

Contact Information

Name:	Francina Chisum	Address 1:	23371 Front Street
Title:	Clerk	Address 2:	PO Box 276
Email:	fchisum@vacourts.gov	City/State:	Accomac, VA
Telephone:	757-787-0923 ext 7113	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Chief Magistrate	Department Number:	101.2103
Fund:	General Fund	Function:	Judicial Administration

Mission Statement:

Magistrates provide an independent, unbiased review of complaints filed by law enforcement officers and citizens. Magistrates are neutral, unattached judicial officers employed by the Supreme Court of Virginia and who have no connection to law enforcement agencies. Magistrates serve as a buffer between law enforcement officers and citizens. Magistrates provide general information to citizens regarding criminal and civil process and procedures. Magistrates must be available to law enforcement officers and citizens 24 hours per day 365 days per year.

Description of Services Provided:

1. Issue arrest warrants for felonies and misdemeanors
2. Issue summonses
3. Issue arrest warrants and summonses for violations of local and county ordinances
4. Issue criminal and administrative search warrants
5. Issue subpoenas for criminal and civil cases
6. Conduct bail determination hearings
7. Admit arrested persons to bail and determine conditions of bail
8. Commit arrested persons to jail if conditions for bail are not met
9. Issue civil warrants
10. Issue pre-trial levies and seizures
11. Issue attachments
12. Issue overweight seizures
13. Issue capiases and show cause for failure to obey conditions of release
14. Issue warrants of arrest for extradition
15. Accept pre-payments for most traffic offenses and a limited number of criminal offenses
16. Issue out of service orders for commercial vehicles when driver is arrested for DWI
17. Issue emergency custody orders for adult and juvenile mental patients
18. Issue emergency custody orders for adult medical patients
19. Issue temporary detention orders for adult and juvenile mental patients
20. Issue temporary detention orders for adult medical patients
21. Issue emergency protective orders
22. Administers oaths
23. Provide information on legal system

Current Departmental Goals:

Maintain superior standards of customer service and public relations to citizens and law enforcement in Accomack County. Magistrates will conduct themselves in a way to preserve the integrity of the office and the judicial system. Magistrate will perform the duties of the Office impartially, diligently and without bias of any kind and to uphold the cannons of conduct for a magistrate.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Chief Magistrate	Department Number:	101.2103
Fund:	General Fund	Function:	Judicial Administration

Accomplishments and Challenges in the last 2 fiscal years:

Continuously changing schedule to improve coverage hours during high peak hours for both law enforcement officers and citizens. Video is now available to all residents and law enforcement on Chincoteague and Accomack County as well as a secure site in the court house and jail for use by law enforcement officers. Due to limited line connections on the video system on Tangier is not functional. The office is at the mercy in advances in technology to bring video capability back. Biggest challenge facing the magistrate's office is lack of personnel. Since the 2A magistrate region includes Northampton County, it takes a minimum of 5 full time positions to provide adequate 24 hour coverage. We have 2 full time magistrates assigned to Accomack and Northampton County during fiscal year 2024. Due to the Accomack County magistrate facility set up, there is no way for citizens to easily access a Magistrate by video when one of the two magistrates is not the office. This magistrate has met with the Sherriff on multiple occasions to develop a better citizen access video unit. No plan has been made at this time, communications continue.

Major Issues to Address in the Next Two Fiscal Years:

1. Staffing
 2. Hours of Coverage
 3. Legal Education
 4. A person arrested and who has a bond set has a legal right by state law to post bond 24 hours a day. A person may post bond by using property, a surety or cash. Persons using cash must travel to either Portsmouth, Norfolk or Virginia Beach to post a cash bond if a magistrate is not sitting in Accomac.
- In addition, there is no way for a citizen to obtain the services of a magistrate when a magistrate is not sitting in Accomac. With decreased Magistrates on staff this will become a larger and continued burden on citizens.

Outcomes and Workload/Performance Measures:

A. Outcome 1: Workload

Measure Descriptions	FY2024	FY2025	Current Goal	Comments
1. Workload Measure Criminal Processes Issued	6980	6000	NA	
2. Performance Measure Issue Emergency Protective Orders	352 granted 319 denied	300 granted 250 denied	NA	Reduction of actual orders issued. Denied processes have now started to be tracked which combined is roughly the same stats.
3. Performance Measure Issue Temporary and Emergency Custody Orders	200	130 granted	NA	LEO started the practice of paperless ECO's reducing the amount of court ordered

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Chief Magistrate	Department Number:	101.2103
Fund:	General Fund	Function:	Judicial Administration

Outcomes and Workload/Performance Measures (continued):

B. Outcome 2: Legal Education

Outcomes and Measure Descriptions	FY2024	FY2025	Current Goal	Comments
1. Provide public education	100	100	100 Hours	Education is mostly virtual and available on the courts website.
2. Performance Measure Continuing Legal Education	400	400	400	

C. Outcome 3: Public Availability

Outcomes and Measure Descriptions	FY2024	FY2025	Current Goal	Comments
1. Workload Measure Hours of coverage by a sitting magistrate	2800	2800	2800	Current goal reflects two employees
2. Performance Measure Coverage via Video with other magistrate office	5000	5000	5000	New procedures have improved our video access to the public. Working to get more reliable video internet bandwidth
3. Workload Measure Phone calls from citizens and law enforcements, questions from citizens, probable cause hearings where no processes are issued	4200	4620	5000	Now logged and measured with denied processes across the State for our County

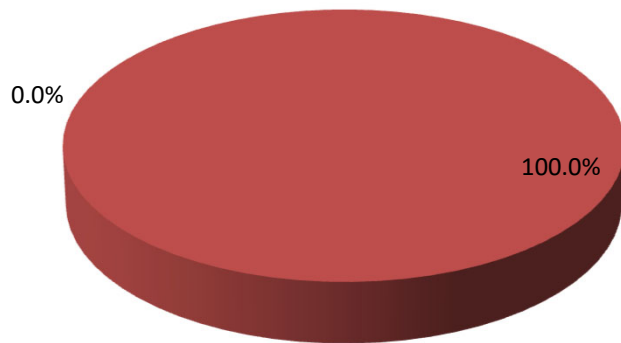
Expenditure History

Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Other Operating Expenditures	4,183	5,606	16,938	16,938	0%
Capital Outlay	-	-	-	-	0%
Debt Service	-	-	-	-	0%
Total	4,183	5,606	16,938	16,938	0%

Departmental Budget Summary & Performance Snapshot

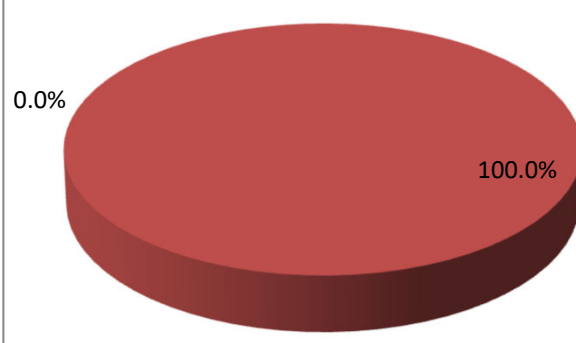
Department or Agency:	Chief Magistrate	Department Number:	101.2103
Fund:	General Fund	Function:	Judicial Administration

Adopted Budget FY2025



■ Personnel Services
■ Other Operating Expenditures
■ Capital Outlay

Adopted Budget FY2026



■ Personnel Services
■ Other Operating Expenditures
■ Capital Outlay

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
No County Positions	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
None	n/a		\$ -
TOTAL			\$ -

Contact Information

Name:	Brittany R. Lewis	Address 1:	PO Box 662
Title:	Magistrate	Address 2:	23371 Front Street
Email:	brussell@vacourts.gov	City/State:	Accomac, Virginia
Telephone:	(757) 787-5957	Zip Code:	23421

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Juvenile and Domestic Relations Court	Department Number:	101.2104
Fund:	General Fund	Function:	Judicial Administration

Mission Statement:

The mission of the Judicial System of Virginia is to provide an independent, accessible, responsive forum for the just resolution of disputes in order to preserve the rule of law and to protect all rights and liberties guaranteed by the United States and Virginia constitutions.

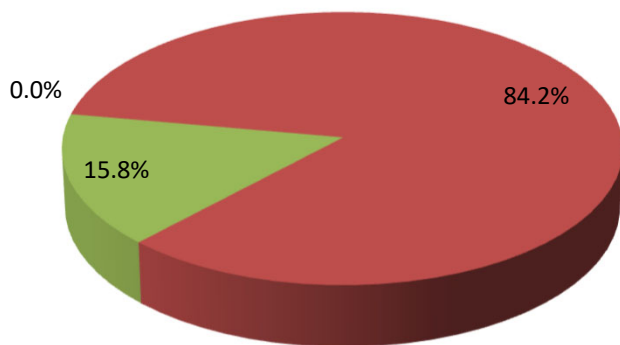
Description of Services Provided:

Service Provided - Accomack County J&DR Court consists of a Judge, a Clerk, and two Deputy Clerks. This court handles all of the counties legal cases involving Juvenile Delinquency, Adult Domestic Violence & Spousal Abuse, Protective Orders, Child & Spousal Support, Custody & Visitation, Paternity, Local Dept. of Social Services Cases(Foster Care, Emergency Removal, Etc.), Children In Need of Services(CHINS), and Children In Need of Supervision(CHINSup.)

Expenditure History

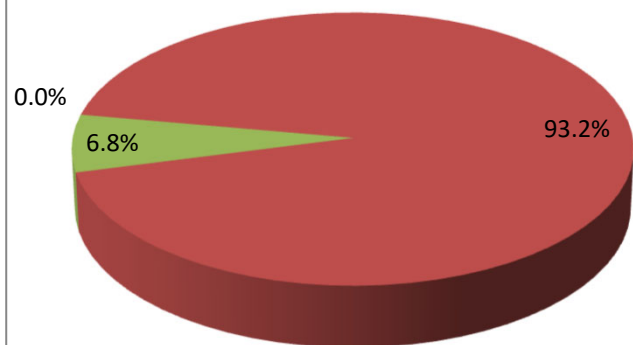
Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Other Operating Expenditures	6,380	7,436	11,500	29,500	157%
Capital Outlay	-	172	2,150	2,150	0%
Total	6,380	7,608	13,650	31,650	132%

Adopted Budget FY2025



■ Personnel Services
 ■ Other Operating Expenditures
 ■ Capital Outlay

Adopted Budget FY2026



■ Personnel Services
 ■ Other Operating Expenditures
 ■ Capital Outlay

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Juvenile and Domestic Relations Court	Department Number:	101.2104
Fund:	General Fund	Function:	Judicial Administration

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
No County Positions	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Supplement For Clerks of Court	n/a	Recurring	\$ 18,000
TOTAL			\$ 18,000

Contact Information

Name:	Roland C. Leighton	Address 1:	23371 Front Street - 2nd Floor
Title:	Clerk of Court	Address 2:	P.O. Box 299
Email:	rleighton@vacourts.gov	City/State:	Accomac, Va.
Telephone:	757-787-0920	Zip Code:	23301-0299

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Clerk of Circuit Court	Department Number:	101.2106
Fund:	General Fund	Function:	Judicial Administration

Mission Statement:

The Clerk of Court processes all criminal and civil cases coming before the Circuit Court, assists judges in the judicial functions and maintains County records. They process and issue all concealed handgun permits. The clerks office handles the processing and recording of all marriage license. Probate is handled in the office.

Description of Services Provided:

The Clerk of Court processes all criminal and civil cases coming before the Circuit Court, assists judges in the judicial functions and maintains County records. They process and issue all concealed handgun permits. The clerks office handles the processing and recording of all marriage license. Probate is handled in the office.

Current Departmental Goals:

We are working on cleaning up old records and evidence. It takes time to work through every case that has evidence that hasn't been processed properly. With the old court cases soon available on our sites, we will be able to start sorting and processing all old evidence that has been housed in our office.

Outcomes and Workload/Performance Measures:

A. Outcome 1: Recording of Deeds

Measure Descriptions	FY20__	FY2024	Current Goal	Comments
1. Workload Measure		4,449		

B. Outcome 2: Recording Judgements

Outcomes and Measure Descriptions	FY20__	FY2024	Current Goal	Comments
1. Workload Measure		2,529		

C. Outcome 3: Marriage License Issued

Outcomes and Measure Descriptions	FY20__	FY2024	Current Goal	Comments
1. Workload Measure		219		

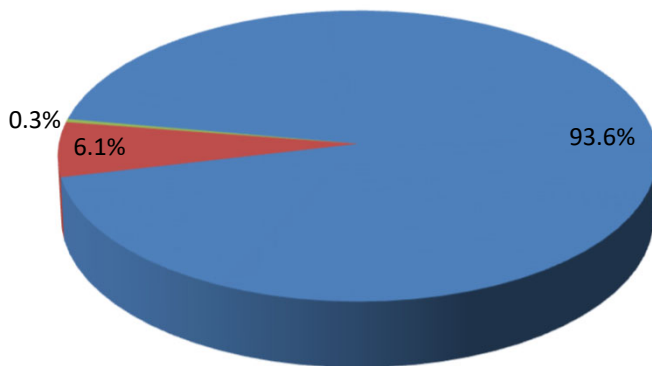
Departmental Budget Summary & Performance Snapshot

Department or Agency:	Clerk of Circuit Court	Department Number:	101.2106
Fund:	General Fund	Function:	Judicial Administration

Expenditure History

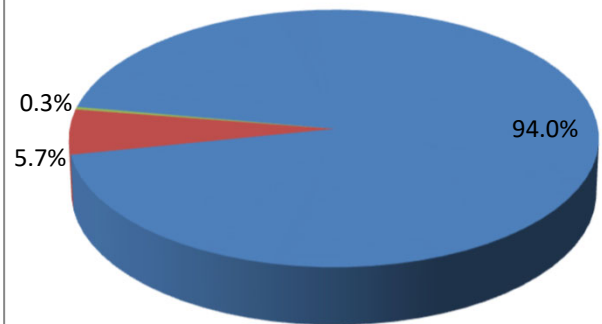
Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	\$ 448,187	\$ 504,213	\$ 568,546	\$ 615,576	8%
Other Operating Expenditures	111,998	149,249	37,008	37,008	0%
Capital Outlay	534	15,870	2,070	2,070	0%
Debt Service	-	-	-	-	0%
Total	560,718	669,332	607,624	654,654	8%

Adopted Budget FY2025



■ Personnel Services
■ Other Operating Expenditures
■ Capital Outlay

Adopted Budget FY2026



■ Personnel Services
■ Other Operating Expenditures
■ Capital Outlay

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Administrative Assistant	2.0	2.0	2.0	1.0	-50%
Clerk	1.0	1.0	1.0	1.0	0%
Deputy Clerk I	1.0	1.0	1.0	1.0	0%
Deputy Clerk II	1.0	1.0	1.0	2.0	100%
Deputy Clerk III	2.0	2.0	2.0	2.0	0%
Total	7.0	7.0	7.0	7.0	0%

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Clerk of Circuit Court	Department Number:	101.2106
Fund:	General Fund	Function:	Judicial Administration

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Employee Salary Changes including prior year COLA and Compensation Study results and current year benefit adjustments	n/a	Recurring	\$ 17,030
Part-time Document Archivist	n/a	Reserves	30,000
TOTAL			\$ 47,030

Contact Information

Name:	Talia C. Taylor	Address 1:	P.O. Box 126
Title:	Clerk of Circuit Court	Address 2:	
Email:	ttaylor@vacoutes.gov	City/State:	Accomac, VA
Telephone:	757-787-5776	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Sheriff-Court Services	Department Number:	101.2107
Fund:	General Fund	Function:	Judicial Administration

Mission Statement:

The Accomack County Sheriff's Office Court Services shall provide for the peace and security of the Accomack County Circuit Court, General District Court, Juvenile Domestic Relations Court, and the Circuit Court Clerk's Office. Court Services Deputies shall also serve legal process issued by the courts and submitted by the public. All duties shall be conducted in a professional and timely manner.

Description of Services Provided:

- 1) The Accomack County Sheriff's Office Court Services provides for the peace and security of all citizens, visitors and staff of the Accomack County Circuit Court, General District Court, and Juvenile Domestic Relations Court. Court Services provides for the peace and security at the Circuit Court Clerk's Office as well;
- 2) The Accomack County Sheriff's Office Court Services is responsible for the service of legal process to include but not limited to civil and criminal summons, subpoenas, orders to appear and show cause, restraining orders, child custody orders, foreclosures, and notice of special proceedings;
- 3) The Accomack County Sheriff's Office Court Services provides safety and transportation of all juveniles that have been committed to the department of juvenile justice as well as for subjects detained as a result of an ECO (emergency custody order) or TDO (temporary detention order).

Current Departmental Goals:

The Accomack County Sheriff's Office Court Services shall strive to provide the best security for the citizens, visitors, and judicial staff of the Accomack County Courts and shall continue to conduct the sworn duties of the department to protect and serve. The sheriff's office shall continue to provide the best possible training and equipment for all deputies in order to maintain the safety of all individuals during court security, transportation, and legal process service.

Accomplishments and Challenges in the last 2 fiscal years:

1. The Accomack County Sheriff's Office provides court security at the Circuit Court Clerk's Office 40 hrs per week with exceptions of weekends and holidays;
2. Court Services and Court Security strive to provide the highest level of security for all the county courts and all deputies have been trained and equipped with Tasers. A camera system and monitors have been installed to provide added security by allowing surveillance of the courtrooms, courthouses, and adjacent areas.

Major Issues to Address in the Next Two Fiscal Years:

The Accomack County Sheriff's Office shall continue to evaluate court security practices and explore the necessary options for upgrades to our court security equipment which would include keeping up to date with the most modern cameras and metal detectors. We've also seen difficulties with recruiting qualified candidates to employ. Our agency has been advertising for quite some time but applicants are limited.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Sheriff-Court Services	Department Number:	101.2107
Fund:	General Fund	Function:	Judicial Administration

Outcomes and Workload/Performance Measures:

A. Outcome 1:

Measure Descriptions	FY2022	FY2023	FY2024	Comments
Court room security for the Accomack County Circuit Court, General District Court, and Juvenile Domestic Relations Court. Days Worked	Circuit 90 GD 208 J&DR 156 Clerk's Office 250	Circuit 103 GD 204 J&DR 183 Clerk's Office 250	Circuit 115 GD 208 JDR 152 Clerk's Office 250 GDD 250	
To maintain the highest level of security in the Accomack County Courts by maintaining the current man hours it takes to run all three courts	10,632 Man Hours	10,856	13,232	
To maintain the highest level of security in the Accomack County Courts by maintaining the current man hours it takes to run all three courts	Approx. 40,000 people pass through court entrances each year	Approx. 40,000 people pass through court entrances each year	Approx. 40,000 people pass through court entrances each year	

B. Outcome Measure: To serve all civil process papers issued through court.

Outcomes and Measure Descriptions	FY2022	FY2023	FY2024	Comments
Numbers of papers served	7,023	7,571	6,454	
Emergency Custody Orders and Temporary detention Orders Juvenile Transport Orders	222 ECO 176 TDO 29 JTO	45 ECO 64 TDO 12 Juvenile Transports	63 ECO 54 TDO 9 Juvenile Transports	

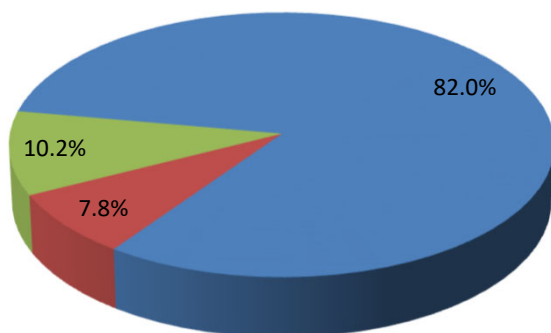
Departmental Budget Summary & Performance Snapshot

Department or Agency:	Sheriff-Court Services	Department Number:	101.2107
Fund:	General Fund	Function:	Judicial Administration

Expenditure History

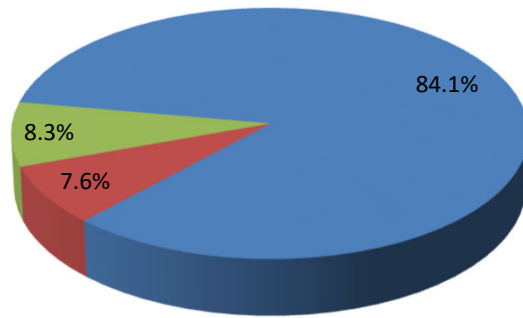
Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	\$ 326,298	\$ 403,970	\$ 670,627	\$ 701,770	5%
Other Operating Expenditures	36,270	45,617	63,692	63,692	0%
Capital Outlay	193,784	122,640	83,740	69,074	-18%
Debt Service	-	-	-	-	0%
Total	556,351	572,228	818,059	834,536	2%

Adopted Budget FY2025



- Personnel Services
- Other Operating Expenditures
- Capital Outlay

Adopted Budget FY2026



- Personnel Services
- Other Operating Expenditures
- Capital Outlay

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Court Security (Circuit Clerk Office)	0.5	0.5	0.5	0.5	0%
Court Services Deputy	3.0	4.0	4.0	4.0	0%
Law Enforcement	0.0	0.0	0.0	0.0	0%
Sheriff (Allocated)	0.3	0.3	0.3	0.3	0%
Court Services Master Deputy	3.0	3.0	3.0	3.0	0%
Total	6.8	7.8	7.8	7.8	0%

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Sheriff-Court Services	Department Number:	101.2107
Fund:	General Fund	Function:	Judicial Administration

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Employee Salary Changes including prior year COLA and Compensation Study results and current year benefit adjustments	n/a	Recurring	31,143
New vehicle	n/a	Reserves	33,334
TOTAL			\$ 64,477

Contact Information

Name:	Thomas L. Willett	Address 1:	23323 Wise Court
Title:	Sergeant	Address 2:	P. O. Box 149
Email:	twillett@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	757-787-1131	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Commissioner of Accounts	Department Number:	101.2110
Fund:	General Fund	Function:	Judicial Administration

Department Description:

Executors and Administrators of decedents' estates are required by Virginia law to file an inventory to identify the assets of the estate and accountings to detail the distribution and disbursement of those assets. Commissioners of accounts serve as quasi judicial officers assisting the court, and in addition to reviewing inventories and auditing accounts, they determine sufficiency of fiduciary bonds, conduct hearings on creditors claims, determining reasonable compensation for personal representatives, and determine and resolve other issues that arise during administration of an estate.

Expenditure History

Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Other Operating Expenditures	-	-	214	214	0%
Capital Outlay	-	-	-	-	0%
Debt Service	-	-	-	-	0%
Total	-	-	214	214	0%

Local Funding History



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
No County Positions	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Commissioner of Accounts	Department Number:	101.2110
Fund:	General Fund	Function:	Judicial Administration

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
None	n/a		\$ -
TOTAL			\$ -

Contact Information

Name:		Address 1:	
Title:		Address 2:	
Email:		City/State:	
Telephone:		Zip Code:	

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Commonwealth's Attorney	Department Number:	101.2201
Fund:	General Fund	Function:	Judicial Administration

Mission Statement:

The Accomack County Commonwealth's Attorney's Office aspires to see that, pursuant to U.S. v. Berger, 295 U.S. 78 (1935), the guilty shall not escape, nor innocence suffer, and therefore, it is the mission of the Accomack County Commonwealth's Attorney's Office to seek to do justice for the Commonwealth of Virginia and for crime victims in Accomack County through the zealous and ethical prosecution of criminal cases.

Description of Services Provided:

1. The Commonwealth's Attorney's Office works with police officers, crime victims, and witnesses to prepare them for court testimony, and prosecutes all warrants, information's, and indictments charging felony crimes.
2. The Commonwealth's Attorney's Office prosecutes all misdemeanor driving under the influence cases.
3. The Commonwealth's Attorney's Office prosecutes misdemeanor criminal cases, whether brought by police officers or by citizen-victims, that it deems sufficiently serious to justify the investment of time.
4. The Commonwealth's Attorney's Office prosecutes juvenile criminal cases in the Juvenile and Domestic Relations Court.
5. The Commonwealth's Attorney's Office enforces all forfeiture actions filed on behalf of The Commonwealth of Virginia in Accomack County.
6. The Commonwealth's Attorney's Office educates police officers about changes in the criminal statutes and case decisions, including criminal procedures that pertain to their duties as law enforcement officers.
7. The Commonwealth's Attorney's Office carries out the duties imposed upon it by §2.2-3126 of the Code of Virginia, 1950 (as amended), to prosecute violations by officers or employees serving at the local level of government, to establish procedures for implementing the disclosure requirements of local officers and employees of Accomack County, and any towns therein, and to render advisory opinions as to whether the facts in a particular case would constitute a violation of such disclosure requirements.

Current Departmental Goals:

Current goals include reducing crime in Accomack County and increasing public confidence in the criminal justice system.

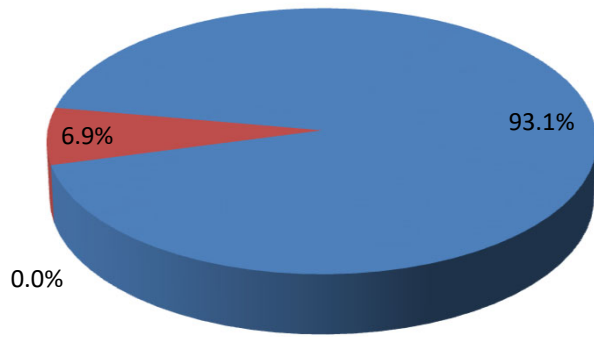
Expenditure History

Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	\$ 447,680	\$ 523,298	\$ 637,456	\$ 667,673	5%
Other Operating Expenditures	15,764	15,186	47,488	61,323	29%
Capital Outlay	-	2,478	-	-	0%
Debt Service	-	-	-	-	0%
Total	463,444	540,963	684,944	728,996	6%

Departmental Budget Summary & Performance Snapshot

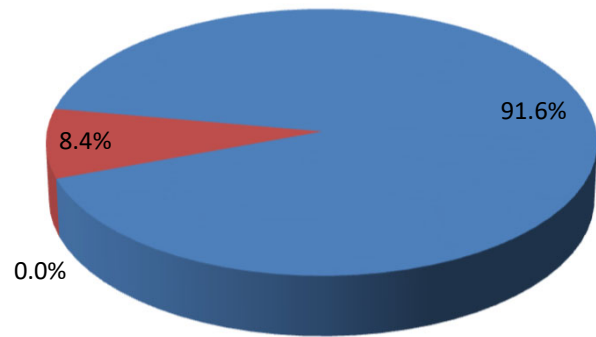
Department or Agency:	Commonwealth's Attorney	Department Number:	101.2201
Fund:	General Fund	Function:	Judicial Administration

Adopted Budget FY2025



■ Personnel Services
■ Other Operating Expenditures
■ Capital Outlay

Adopted Budget FY2026



■ Personnel Services
■ Other Operating Expenditures
■ Capital Outlay

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Administrative Assistant II	1.0	1.0	1.0	1.0	0%
Attorney I	3.0	3.0	3.0	3.0	0%
Commonwealth's Attorney	1.0	1.0	1.0	1.0	0%
Juvenile Justice Attorney A	0.5	0.5	0.5	0.5	0%
Total	5.5	5.5	5.5	5.5	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Employee Salary Changes including prior year COLA and Compensation Study results and current year benefit adjustments	n/a	Recurring	\$ 30,217
Maintenance/Service contracts	n/a	Recurring	12,850
Dues and memberships	n/a	Recurring	985
TOTAL			\$ 44,052

Contact Information

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Title:	Commonwealth's Attorney	Address 2:	P.O. Box 56
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Telephone:	757-787-2877	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Victim and Witness Assistance	Department Number:	101.2203
Fund:	General Fund	Function:	Judicial Administration

Mission Statement:

The Accomack County Victim-Witness Assistance Program strives diligently to ensure that victims of crime will receive fair and compassionate treatment throughout the judicial process. Our primary purpose is to help victims and witnesses prepare for trial through support and education. The role as a witness is an important one, but the responsibilities involved may be unfamiliar to you.

Crime in Accomack County touches all of us. When one person is victimized, we all – as a community – suffer. If you are not personally a victim of crime, then you know a relative, friend or neighbor who is. Being a victim of, or a witness to, crime can be a frightening experience. You often feel violated by the intrusion into your life and are left with feelings of anger and pain.

Victims and witnesses naturally look to the criminal justice system for vindication and justice, but all too often find a court system which appears to be dedicated to protecting the very people who have caused their anger and pain. While the criminal justice system is designed to protect, support and serve our communities, most citizens do not learn about it until after they become victims of crime. However, no criminal can be successfully prosecuted without the valuable assistance of victims and witnesses.

The Victim-Witness Assistance Program is available to help victims and witnesses –reduce the psychological trauma associated with the crime - answer questions and provide information on the status of the case – provide information and assist with notifications on the person arrested – address safety concerns – provide referrals to counseling and local social service agencies, and provide numerous other services not mandated by the Code of Virginia. The legal process, frequently long and complicated, often fails to address the unique needs of crime victims; however, the VWAP advocates are available to make sure that these needs are addressed.

Description of Services Provided:

This position performs complex tasks to reduce the trauma of victimization and encourages crime victims and witnesses to cooperate and participate in the criminal justice system by providing direct services as required by the Crime Victim and Witness Rights Act. Services and information provided relate to victim and witness protection and law enforcement contacts, financial assistance, notices, victim input, courtroom assistance, and post-trial assistance. This position handles both adult and juvenile felonies and some misdemeanor cases that originate in the General District Court or the Juvenile & Domestic Relations Court with the goal of reducing the trauma of victimization and encouraging participation in the criminal justice system, deals with crisis situations, and provides counseling and referrals to other appropriate agencies.

Makes travel and lodging arrangements for victims and witnesses as needed for the entire office caseload.

Examples of Duties / Essential Functions:

- Supervises Victim/Witness staff and completing necessary paperwork
- Performs management activities such as program development, grant writing and monitoring grant funding
- Develops, coordinates, evaluates, and implements direct services to crime victims
- Interacts with citizens and victims in sensitive and emotional situations
- Provides crisis intervention and emergency assistance and/or referrals for services for victims
- Provides explanations of the criminal justice process to crime victims and witnesses including explanations of preliminary hearings, bond motions, jury trials, and transfer hearings
- Provides counseling, emotional support and guidance to adults, juveniles and their families both immediately following the crime and during court proceedings
- Interviews and prepares victims and witnesses for trial and attends meetings with law enforcement, prosecutors, and other criminal justice agencies
- Provides adult and juvenile victims with escort assistance. Escorts adult and juvenile victims to court, remains with them during court proceedings, and accompanies them to appointments with law enforcement, prosecutors, and other

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Victim and Witness Assistance	Department Number:	101.2203
Fund:	General Fund	Function:	Judicial Administration

criminal justice agencies

- Provides tours of the courtroom in which the victim's case will be heard
- Maintains client records on services provided to victims by inputting information into the Client Information Management System and other databases
- Intercedes with employers, schools, creditors, and landlords for victims and witnesses in order to minimize their losses due to court appearances and advocates for the return of property being held as evidence
- Assists victims with the submission of Victim Impact Statements, which gives a victim the opportunity to express to the court how the crime has impacted their lives physically, emotionally, economically, and psychologically
- Assists victims of domestic violence and stalking with obtaining available protection from the appropriate authorities when harm or threats arise
- Assists victims and businesses with seeking and obtaining restitution for losses or damages by gathering and providing information to the court as it relates to their particular case
- Assists victims in obtaining financial assistance with medical providers and completing and submitting claim forms through the Virginia Victims Fund
- Acts as a liaison with other agencies and develops cooperative agreements
- Maintains all statistical and narrative reports
- Attends relevant meetings and represents the program
- Performs all necessary community outreach and educational duties
- Provides education and training to new and seasoned police officers in the areas of domestic violence, stalking, strangulation and trauma-informed interviewing
- Performs related work as assigned by the Commonwealth's Attorney

Description of Services Provided (continued):

The Accomack County Victim Witness Program provides comprehensive direct services the residents of Accomack County. We are an office of 2 with a full-time director and a part-time assistant. We provide services to victims in the General District Court, the Juvenile & Domestic Relations Court, and the Circuit Court. The program has been providing direct services to crime victims for the past twenty-seven years, and our current requested funding level is reasonable, appropriate, and cost-effective. In FY2026, the program will strive to provide more direct services to our underserved populations including the Hispanic and Haitian communities (15%). Currently, and in the past, the program provides direct services to victims of child abuse (15%), sexual assault (25%), domestic violence (25%), robbery, DUI/DWI, families of homicide victims, and various other felony and misdemeanor crimes. (20%). Our current level of federal monies and state general funds provide the annual salary for the Director and a small portion of the salary for the assistant staff member. The program operates cost-effectively. Only those costs directly related and essential to providing direct services to crime victims have been requested in the current grant. The Accomack County Victim/Witness Program plans to continue with our ongoing education and expansion of services through trainings and in-state conferences, continued participation with the Commonwealth's Attorney's Office in our local SART and MDT, continuing our productive and positive working relationship with other local agencies to promote interagency resource sharing with open lines of communication allowing us to provide the best possible direct services to the crime victims of Accomack County. In the coming year(s), we will continue to provide up-to-date trainings for our local law enforcement (new hires and veterans) regarding program services and trauma-informed education on interacting with crime victims.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Victim and Witness Assistance	Department Number:	101.2203
Fund:	General Fund	Function:	Judicial Administration

Major Issues to Address in the Next Two Fiscal Years:

Unfortunately, the Department of Criminal Justice Services, who oversees and manages the Victim/Witness grant has told us that there is a strong possibility that the VOCA funding will continue to decline each year. The state has been making amendments to their budget to assist with the federal money shortage; however, there is no guarantee that the program funding will increase to the level necessary to retain the program in Accomack County without funding assistance from the county. It would be very beneficial for the county and the program to turn the current PT position into a FT position. Crime continues to rise in Accomack County, and it is very difficult to be able to effectively provide comprehensive code-mandated direct services to crime victims with a 27 hour/week PT position and extremely limited funding for operating expenses. Currently, the grant funds \$106,584 of the program's personnel expenses. Those expenses will continue to increase each year. After twenty-seven years, the program had to reach out to the county to request monies to cover the program's FY2025 other operating expenses. Those expenses include; internet, phone, membership dues, office supplies, maintenance contracts, education, travel, training registrations, lodging, The total requested increase takes both salaries and operating expenses into account.

Outcomes and Workload/Performance Measures:

A. Outcome 1:

Measure Descriptions	FY2024	FY2025	Current Goal	Comments
1. Workload Measure	173	88	200	The number of victims who are provided services would increase with a additional full-time position.

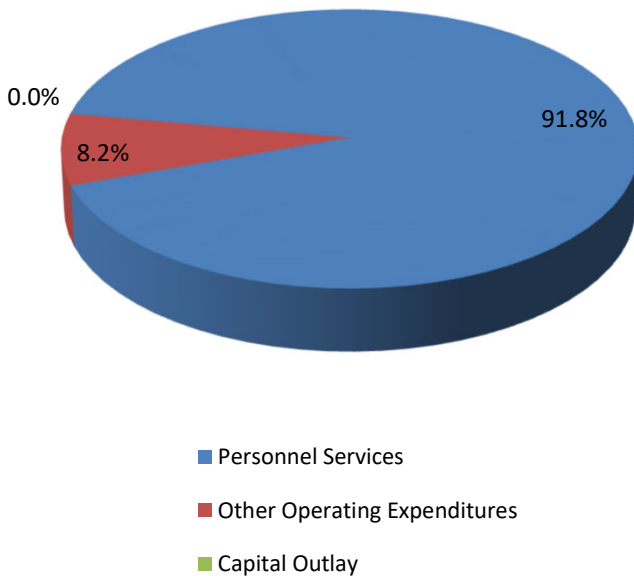
Expenditure History

Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	\$ 87,570	\$ 106,091	\$ 129,419	\$ 131,377	2%
Other Operating Expenditures	12,586	4,047	11,632	11,632	0%
Capital Outlay	2,027	-	-	-	0%
Debt Service	-	-	-	-	0%
Total	102,183	110,138	141,051	143,009	1%

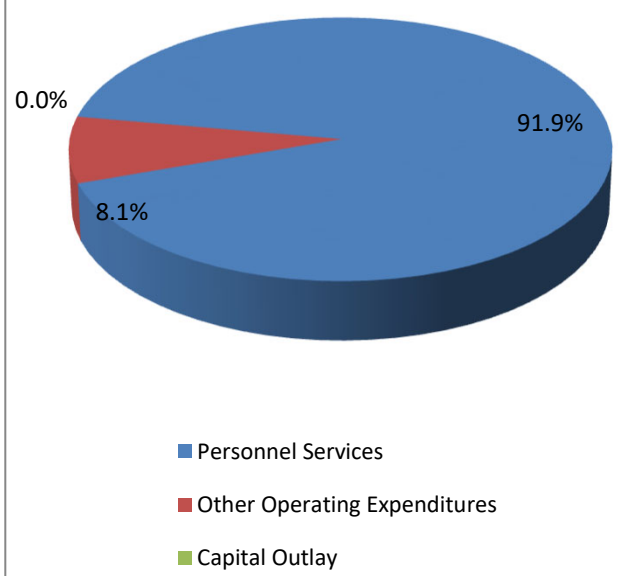
Departmental Budget Summary & Performance Snapshot

Department or Agency:	Victim and Witness Assistance	Department Number:	101.2203
Fund:	General Fund	Function:	Judicial Administration

Adopted Budget FY2025



Adopted Budget FY2026



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Victim/Witness Program Director	1.0	1.0	1.0	1.0	0%
Victim/Witness Program Assistant	0.5	0.5	0.5	0.5	0%
Total	1.5	1.5	1.5	1.5	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Employee Salary Changes including prior year COLA and Compensation Study results and current year benefit adjustments	n/a	Recurring	\$ 1,958
TOTAL			\$ 1,958

Contact Information

Name:	Laura Moore	Address 1:	P.O. Box 56
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Departmental Budget Summary & Performance Snapshot

Department or Agency:	Sheriff-Law Enforcement	Department Number:	101.3102
Fund:	General Fund	Function:	Public Safety

Mission Statement:

The Accomack County Sheriff's Office shall provide for the peace and security of all residents and visitors to Accomack County in a diligent and cordial manner. We seek to protect the life and property of the citizens of Accomack County in conjunction with other law enforcement agencies as needed. We work to foster an environment that shall promote understanding of and competence in our efforts in law enforcement.

Description of Services Provided:

- 1) The Accomack County Sheriff's Office enforces local, state and federal laws as set forth by code;
- 2) Assists community leaders by providing personnel to attend local meetings for the purpose of disseminating crime prevention tips as well as for building rapport and trust within the community;
- 3) Provides School Resource Officers for local high schools in an attempt to decrease the opportunity for crime to occur, as well as to build rapport and trust with the students.

Current Departmental Goals:

The goal of the Accomack County Sheriff's Office is to protect and serve the citizens of Accomack County in the most cost efficient way without jeopardizing the safety of the public or deputies. The sheriff's office strives to increase staffing in the Patrol and Investigations Divisions in order to alleviate overwhelming workloads and to maximize security measures. Flock LPR Cameras are also requested to help eliminate crime in the county.

Accomplishments and Challenges in the last 2 fiscal years:

ACCOMPLISHMENTS: In-Car Cameras and Body Cameras contribute to operating the department in a safe and professional manner and has proven to be an asset to the sheriff's office as well as the community.

CHALLENGES: 1) The sheriff's office strives to maintain a full staff; however, it has been a challenge to keep qualified and trained personnel. The budget request for funding of four (4) additional deputies is a step in the right direction to alleviating the current overwhelming workload thus eliminating this challenge;

Major Issues to Address in the Next Two Fiscal Years:

The sheriff's office strives to recruit additional personnel as well as keep qualified and trained personnel for an extended period of time. Additional staff and installation of the Flock LPR Cameras within the county shall help solve and eliminate crime in Accomack County.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Sheriff-Law Enforcement	Department Number:	101.3102
Fund:	General Fund	Function:	Public Safety

Outcomes and Workload/Performance Measures:

A. Outcome 1:

Measure Descriptions	FY2023	FY2024	Current Goal	Comments
1. Workload Measure - Total calls for service received during FY	11,266	12,017		
2. Performance Measure - Response Time				The goal is to respond to Calls for Service as quickly and safely as possible.

B. Outcome 2:

Outcomes and Measure Descriptions	FY2023	FY2024	Current Goal	Comments
1. Workload Measure - Total drug and alcohol violation arrests made during the FY.	68	101		
2. Performance Measure - Drug arrests made during the FY.	10	22		
3. Performance Measure - DUI + DIP arrests made during the FY.	14 44	DUI 15 DIP 64		

C. Outcome 3:

Outcomes and Measure Descriptions	FY2023	FY2024	Current Goal	Comments
1. Workload Measure - Total arrests made during the FY.	1,233	1,551		Total summons and physical arrest
2. Performance Measure - Traffic offenses.	1,729	876		Enforcing traffic offenses reduces accidents and keeps our citizens safe.

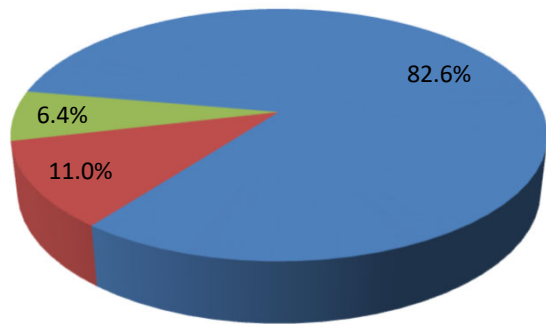
Departmental Budget Summary & Performance Snapshot

Department or Agency:	Sheriff-Law Enforcement	Department Number:	101.3102
Fund:	General Fund	Function:	Public Safety

Expenditure History

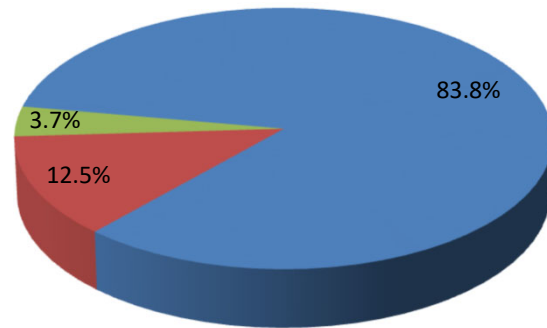
Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	\$ 2,793,994	\$ 3,054,003	\$ 3,430,223	\$ 3,799,247	11%
Other Operating Expenditures	596,832	806,992	456,762	567,942	24%
Capital Outlay	297,717	406,902	267,000	168,400	-37%
Debt Service	-	-	-	-	0%
Total	3,688,543	4,267,897	4,153,985	4,535,589	9%

Adopted Budget FY2025



■ Personnel Services
■ Other Operating Expenditures
■ Capital Outlay

Adopted Budget FY2026



■ Personnel Services
■ Other Operating Expenditures
■ Capital Outlay

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Admin Staff Specialist	1.0	1.0	1.0	1.0	0%
Communications Operator	5.0	5.0	5.0	5.0	0%
Correctional Officer - SRO	3.0	3.0	3.0	7.5	150%
Emergency Correctional Officer	0.0	0.0	0.0	0.0	0%
Law Enforcement & Master Deputy	28.0	27.0	27.0	27.0	0%
Secretary II/Office Tech	1.0	1.0	1.0	1.0	0%
Sheriff (Allocated)	0.3	0.3	0.3	0.3	0%
Court Services Deputy	1.0	1.0	1.0	1.0	0%
Total	39.3	38.3	38.3	42.8	12%

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Sheriff-Law Enforcement	Department Number:	101.3102
Fund:	General Fund	Function:	Public Safety

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Employee Salary Changes including prior year COLA and Compensation Study results and current year benefit adjustments	n/a	Recurring	\$ 78,524
4.5 School Resource Officers' salary and benefits	n/a	Recurring	290,500
Flock Safety Cameras - Operational	n/a	Recurring	36,000
Flock Safety Cameras - Capital	n/a	Reserves	6,240
ANEC Powered Service	n/a	Recurring	1,580
Maintenance/Support Costs - Capital	n/a	Reserves	27,360
Maintenance/Support Costs - Operational	n/a	Recurring	40,000
TOTAL			\$ 480,204

Contact Information

Name:	Jamie Collins	Address 1:	23323 Wise Court
Title:	ADMSS	Address 2:	P. O. Box 149
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Telephone:	757-789-9214	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Volunteer Fire and Rescue	Department Number:	101.3202
Fund:	General Fund	Function:	Public Safety

Mission Statement:

The mission of Volunteer Fire and Rescue is to provide Fire Protection and Emergency Medical Services to the citizens and visitors of Accomack County.

Description of Services Provided:

- Fire Suppression
- Rescue Services
- Emergency Medical Care and Transport

Outcomes and Workload/Performance Measures:

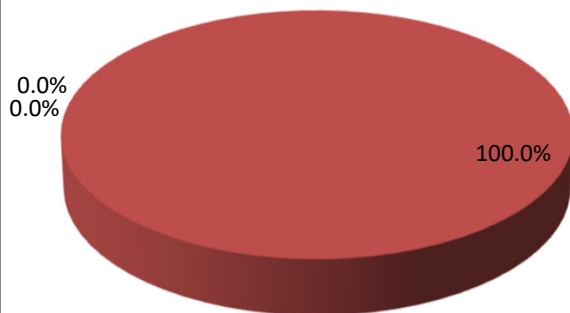
A. Outcome 1: Service Reliability

Measure Descriptions	FY2023	FY2024	Current Goal	Comments
1. Total calls for service (Fire) System wide		1054		Totals pulled from monthly report
2. Compliance with Board of Supervisors Response Standard for arrival (Fire Calls)		97.80%		Totals pulled from monthly report

Expenditure History

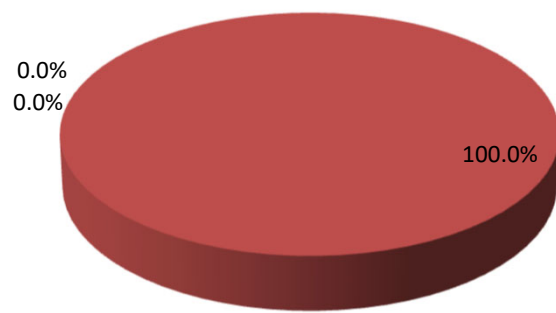
Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Other Operating Expenditures	192,992	163,719	265,110	665,110	151%
Capital Outlay	-	-	-	-	0%
Debt Service	-	-	-	-	0%
Total	192,992	163,719	265,110	665,110	151%

Adopted Budget FY2025



- Personnel Services
- Other Operating Expenditures
- Capital Outlay

Adopted Budget FY2026



- Personnel Services
- Other Operating Expenditures
- Capital Outlay

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Volunteer Fire and Rescue	Department Number:	101.3202
Fund:	General Fund	Function:	Public Safety

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
None	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/ (Decrease)
Volunteer F&R Companies annual contribution from cigarette tax	n/a	Recurring	\$ 150,000
PPE replacement assistance grant program	n/a	Reserves	250,000
TOTAL			\$ 400,000

Contact Information

Name:	Charles R. Pruitt		PO Box 426
Title:	Director		18426 Dunne Avenue
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Telephone:	757-789-3610		23421

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Sheriff-Corrections	Department Number:	101.3301
Fund:	General Fund	Function:	Public Safety

Mission Statement:

The Accomack County Jail shall enhance public safety by providing a safe and secure facility to house adult criminal offenders within the jurisdiction of Accomack County. The jail shall operate in a humane, cost-efficient manner, consistent with sound correctional principles and constitutional standards.

Description of Services Provided:

The Accomack County Jail provides secured berthing and personal hygiene for male and female adult criminal offenders and provides three square meals each day approved by a certified dietician. Medical and psychiatric care is contracted through Mediko Inc. and is provided for those inmates in need of the services. Continual educational and rehabilitative programs are also available as well as supervised court ordered work release programs. Pre-paid inmate telephone services are available for those inmates desiring to participate. Trash Detail Program developed by the Accomack County Jail has also proven to be an asset to the facility and community. The program consists of inmates sentenced to weekend sentences.

Current Departmental Goals:

1)Maintain a safe and secure facility for berthing of male and female adult criminal offenders; 2)Three meals approved by a certified dietician; 3)Maintain medical contract with Mediko Inc. for inmate medical and psychiatric care; 4)Continual education for facility approved inmates; 5)Supervise court-ordered work release programs; 6)Utilize weekend inmates to pick up trash at specified locations within Accomack County; 7)Provide commissary services to those inmates that have funding; 8)Provide pre-paid telephone services within the jail; 9)Command staff support of the jail staff in the performance of their duties; 9) Paint jail hallways and medical department to provide a safe and sanitary environment; 10)Provide tablet system to inmates with entertainment and educational purposes.

Accomplishments and Challenges in the last 2 fiscal years:

ACCOMPLISHMENTS: 1)Successfully berthed an average 100 inmates per day. 2)Continue Medical Contract with Mediko Inc. for inmate medical and psychiatric care which also includes a full medical staff. 3)Getting all cell blocks painted to provide a more sanitary environment. 4) Purchase and replace 3 toilets in the cell blocks. 5)Getting new program system to track jail rounds and movement of inmates.

CHALLENGES: 1) Acquiring contractors to perform plumbing and general maintenance issues. 2) Kitchen stove requires constant maintenance. 3)Replace broken window in the jail exterior.

Major Issues to Address in the Next Two Fiscal Years:

1)Locating and securing a contractor to fix the external windows of the jail. 2)Instituting programs for retention of certified jailors to continue their careers. 3)painting the hallways and medical department of the jail. 4)Coping with a housing unit that is over 40 years old and has constant plumbing, electrical and heating problems. 5) coordinating the painting of the hallways and medical department

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Sheriff-Corrections	Department Number:	101.3301
Fund:	General Fund	Function:	Public Safety

Outcomes and Workload/Performance Measures:

A. Outcome 1: To operate a safe and secure jail.

Measure Descriptions	FY2023	FY2024	Current Goal	Comments
1. Workload Measure - Daily inmate population maintenance.	95	99		Keeping our numbers at 96 will give us the best opportunity to provide a bed for each inmate and a much safer environment for our jailors.
2. Performance Measure - To maintain the average number of inmates to be in compliance with state guidelines in order to provide a safe environment.				

B. Outcome 2: To provide quality and efficient food services to inmates.

Outcomes and Measure Descriptions	FY2023	FY2024	Current Goal	Comments
1. Workload Measure - Provide three quality meals certified by an approved dietician to an average of 96 inmates each day.	95	96		
2. Performance Measure- Maintaining our population to 96, contracting our food service to Trinity Food Service has allowed us to provide nutritious meals for inmates				

C. Outcome 3: Provide medical and psychiatric services to inmates.

Outcomes and Measure Descriptions			Current Goal	Comments
1. Workload Measure - Medical & psychiatric inmates monitored by Mediko and the jail staff.				Medical services contracted by Mediko Inc. effective FY21
2. Performance Measure - Maintaining our population to 96, charging inmates for pre-existing conditions, and monitoring the contracted health care providers will reduce health care costs.				

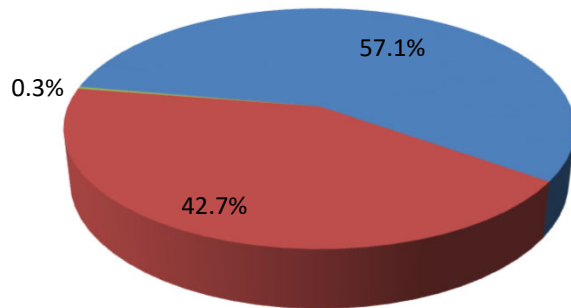
Departmental Budget Summary & Performance Snapshot

Department or Agency:	Sheriff-Corrections	Department Number:	101.3301
Fund:	General Fund	Function:	Public Safety

Expenditure History

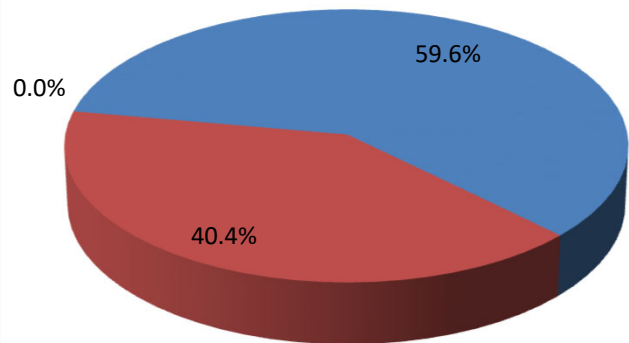
Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	\$ 1,564,191	\$ 1,726,718	\$ 2,120,554	\$ 2,391,873	13%
Other Operating Expenditures	1,272,510	1,376,305	1,586,347	1,622,947	2%
Capital Outlay	-	2,400	10,000	-	-100%
Debt Service	-	-	-	-	0%
Total	2,836,701	3,105,422	3,716,901	4,014,820	8%

Adopted Budget FY2025



■ Personnel Services
■ Other Operating Expenditures
■ Capital Outlay

Adopted Budget FY2026



■ Personnel Services
■ Other Operating Expenditures
■ Capital Outlay

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Classification	1.0	1.0	1.0	1.0	0%
Cook A	1.0	1.0	1.0	1.0	0%
Correctional Officer	10.0	14.0	14.0	14.0	0%
Master Deputy	2.0	2.0	2.0	2.0	0%
LIDS Technician	1.0	1.0	1.0	1.0	0%
Sheriff (Allocated)	0.3	0.3	0.3	0.3	0%
Emerg Corrections EC	9.0	9.0	9.0	9.0	0%
Total	24.3	28.3	28.3	28.3	0%

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Sheriff-Corrections	Department Number:	101.3301
Fund:	General Fund	Function:	Public Safety

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Employee Salary Changes including prior year COLA and Compensation Study results and current year benefit adjustments	n/a	Recurring	\$ 271,319
Paint hallway	n/a	Reserves	25,000
Window pane replacement	n/a	Reserves	28,000
FCC Amendments/Securus Phone/Video Calls	n/a	Recurring	33,600
TOTAL			\$ 357,919

Contact Information

Name:	D. Wayne Greer	Address 1:	23323 Wise Court
Title:	Lieutenant of Corrections	Address 2:	P.O. Box 149
Email:	wgreer@co.accomack.va.us	City/State:	Accomack, Virginia
Telephone:	757-789-9221	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Juvenile Probation	Department Number:	101.3303
Fund:	General Fund	Function:	Public Safety

Mission Statement:

The Virginia Department of Juvenile Justice protects the public by preparing court-involved youth to be successful citizens.

Description of Services Provided:

- Intake-** Intake services are provided 24 hours a day, 365 days a year. During working hours, the Intake Officer is available to provide intake services in both Accomack and Northampton Counties to determine probable cause and handle juvenile delinquency and truancy matters. The Intake Officer handles all custody, support, and other domestic related petitions for the 2A Juvenile & Domestic Relations District Court. Probation/parole staff are cross-trained to provide intake services as well. All probation/parole staff to include intake officers provide after hours, on-call delinquency services for both counties.
- Probation-** Probation is a court-ordered disposition placing a juvenile under the supervision of a probation officer. For the Court, supervision is defined as visiting or making other contact with, or coordinating the provision of treatment, rehabilitation, or services to a juvenile and family as required by the court or an intake officer. Supervision is a major service of the Court Service Unit. It is the arm of juvenile justice within the community that uses multiple interventions and evidence based practices to achieve balance in the delivery of juvenile justice.
- Parole-** Parole is the supervision of a juvenile released from a Juvenile Correctional Center (JCC), Community Placement Program (CPP), or Detention Re-Entry Program, after being committed to the Department of Juvenile Justice as provided for by § 16.1-293 of the Code of Virginia. Juvenile offenders released from the Department's Correctional Centers or other commitment programs are provided parole supervision and services to assist their transition back to the community.
- Diversion** – The Diversion Program was established as a means to provide programs and services, consistent with the protection of public safety, to youth by way of alternatives to the juvenile justice system as provided for in § 16.1-227 of the Code of Virginia. Diversion youth are provided services and are monitored solely by the Court Service Unit, diverting them from the court system.
- VJCCCA** (Virginia Juvenile Community Crime Control Act) - Services under the VJCCCA program are provided by the Outreach Worker to include Outreach Detention/Electronic Monitoring, the 3rd Millennium program, and the Truancy Intervention program.

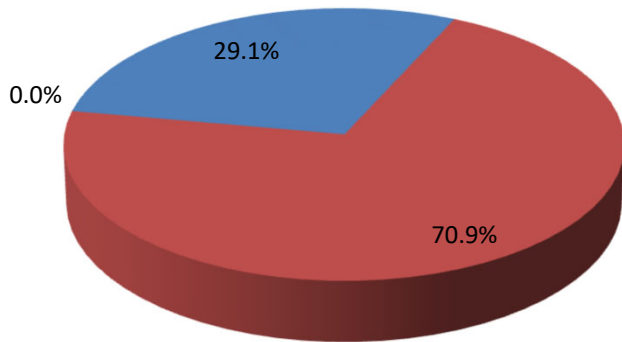
Expenditure History

Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	\$ 47,109	\$ -	\$ 58,872	\$ 60,725	3%
Other Operating Expenditures	109,631	158,258	143,425	145,787	2%
Capital Outlay	-	36,846	-	-	0%
Debt Service	-	-	-	-	0%
Total	156,740	195,104	202,297	206,512	2%

Departmental Budget Summary & Performance Snapshot

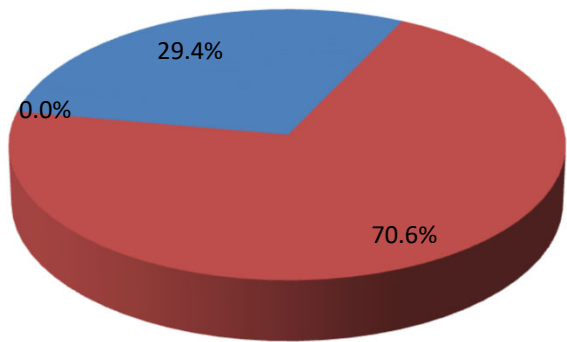
Department or Agency:	Juvenile Probation	Department Number:	101.3303
Fund:	General Fund	Function:	Public Safety

Adopted Budget FY2025



- Personnel Services
- Other Operating Expenditures
- Capital Outlay

Adopted Budget FY2026



- Personnel Services
- Other Operating Expenditures
- Capital Outlay

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Outreach Officer	1.0	1.0	1.0	1.0	0%
Total	1.0	1.0	1.0	1.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Employee Salary Changes including prior year COLA and Compensation Study results and current year benefit adjustments	n/a	Recurring	\$ 1,853
Office Supplies	n/a	Recurring	1,500
Telecommunications	n/a	Recurring	862
TOTAL			\$ 4,215

Contact Information

Name:	Erica R. Lawson	Address 1:	23371 Front Street
Title:	Director, 2A Court Service Unit	Address 2:	P.O. Box 446
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Telephone:	757-787-5860	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Community Corrections Program	Department Number:	101.3305
Fund:	General Fund	Function:	Public Safety

Mission Statement:

Accomack Northampton Community Corrections is dedicated to enhancing public safety by providing alternatives to incarceration, facilitating viable treatment options, and delivering effective supervision, which reduce recidivism and improve the lives of the citizens in our communities. Accomack Northampton Pretrial Services is a dynamic organization with the mission to assist in the administration of justice and to promote community safety by working collaboratively, ensuring fairness and equality in the pretrial process and empowering defendants with the resources necessary to successfully comply with court requirements.

Description of Services Provided:

Pretrial Services: The pretrial services program enhances community safety by providing information and services to judicial officers determining a defendant's risk to public safety. This information may be provided at an initial bail release decision or at subsequent bail review hearings.

Supervision services are primarily targeted for nonviolent defendants who have been admitted to bail, but incarcerated in lieu of a secure bond. Release to pretrial supervision allows for the imposition of conditions on a defendant awaiting trial.

Pretrial services are predicated on protecting the community and preserving the constitutional presumption of innocent until proven guilty. Neither the nature and circumstances, nor whether a firearm was used, or the weight of the evidence of the current case is discussed.

The pretrial services program provides supervision to the defendant and assures compliance with specific conditions imposed by a judicial officer. The pretrial screening, interview, and background investigation provide the criminal history and community stability of a defendant, including risk factors relating to flight and the potential for continued criminal activity.

SERVICES OFFERED

Individuals are placed on pretrial services supervision by a magistrate or judge. Pretrial services supervision is a bail release program which allows individuals who meet certain criteria to be released from incarceration under personal recognizance, unsecured bond, and, in some circumstances, under a secured bond.

Justice involved individuals placed with pretrial services supervision must report to their assigned pretrial services officer a minimum of once per week and must submit to random alcohol and drug screenings performed by the pretrial officer. GPS (Global Positioning System) monitoring for qualified defendants.

FAILURE TO COMPLY / VIOLATIONS

Failure to comply with the pretrial services supervision will result in rearrest. Violations may include:

Arrest on a new charge committed while under supervision

Alcohol or drug use

Falsifying information (such as address, phone, employment, etc.)

Failure to comply with other program requirements

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Community Corrections Program	Department Number:	101.3305
Fund:	General Fund	Function:	Public Safety

Description of Services Provided (Continued):

Community Corrections (Probation): Individuals with a suspended sentence of twelve (12) months or less may be placed on local probation supervision following trial. The conditions of local probation supervision are generally established by the court, and may include drug/alcohol testing, participation in assessments, education or treatment programs, payment of restitution and court costs, completion of community service hours, or electronic monitoring. Several educational cognitive behavioral interventions are facilitated in-house, which are designed to assist offenders in changing their behavior. Individuals requiring treatment and /or intensive out-patient, will be referred to the appropriate provider(s) and the completion of treatment services will be monitored by the Probation Officer.

Services:

- Probation Supervision
- Drug and Alcohol Testing
- Substance Abuse Screenings
- Shoplifter Prevention Class
- Anger Management Class
- Thinking for Change (T4C)
- Substance Abuse Education Group
- Restitution Monitoring
- Community Service Monitoring

Supervision will typically last from three to twelve months depending on the specific requirements imposed by the court as part of the probation.

Current Departmental Goals:

The Community Corrections Department would like to expand services provided to include a Behavioral Health docket and a Recovery courts docket. To establish a behavioral health docket or recovery court, a circuit or district court must petition the Supreme Court of Virginia for authorization.

Behavioral Health dockets

These dockets provide community-based treatment plans for defendants with mental health disorders or substance use disorders. A team of mental health professionals and court staff design and implement the treatment plans. The goal of these dockets is to reduce recidivism, improve public safety, and promote offender rehabilitation.

Recovery Courts

These dockets offer intensive treatment and strict supervision for defendants in drug and drug-related cases. The goal of these dockets is to reduce criminal activity and increase access to treatment services.

Accomplishments and Challenges in the last 2 fiscal years:

The Community Corrections Department (pretrial and probation) faces continual challenges of effectively managing rising caseloads, limited staff, and increasing investigation and supervision requirements and expectations. Two constant and recurring problems are inherent with these challenges: (1) objectively assessing the number of pretrial and probation officers required to manage current and future caseloads, and (2) deciding whether pretrial and probation resources are being allocated geographically according to need.

Major Issues to Address in the Next Two Fiscal Years:

Office space is an issue as the program continues to grow.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Community Corrections Program	Department Number:	101.3305
Fund:	General Fund	Function:	Public Safety

Outcomes and Workload/Performance Measures:

A. Outcome 1: Community Corrections (Probation)

Measure Descriptions	FY2023	FY2024	Current Goal	Comments
1. Workload Measure	202 New Probationers	143 New Probationers	91 new probationers to date	Totals are new referrals for the fiscal year not total number of probationers supervised. Values under Current Goals reflects information available as of 11/01/2024
2. Performance Measure	197 successful probationers 24 unsuccessful probationers	129 Probationers Successful 12 Probationers Unsuccessful	75 Probationers Successful to date 3 Probationers Successful to date	Totals are new referrals for the fiscal year not total number of probationers supervised. Values under Current Goals reflects information available as of 11/01/2024
3. Performance Measure	Average Length of Supervision (days): Mis. 218 Felony: 495 Average Daily Caseload per probation officer: 132	Average Length of Supervision (days): 246 Mis. Felony: 330 Average Daily Caseload per probation officer: 74	Average Length of Supervision (days): Mis. 216 Felony: 297 Average Daily Caseload per probation officer: 84	Totals are new referrals for the fiscal year not total number of probationers supervised. Values under Current Goals reflects information available as of 11/01/2024

B. Outcome 2: Pretrial

Outcomes and Measure Descriptions	FY2023	FY2024	Current Goal	Comments
1. Workload Measure	Total Defendants 170	Total Defendants 116	Total Defendants to date: 96	Totals are new referrals for the fiscal year not total number of defendants supervised. Values under Current Goals reflects information available as of 11/01/2024
2. Performance Measure	Successful 124 Unsuccessful 22	Successful 143 Unsuccessful 49	76 Successful 7 Unsuccessful	Totals are new referrals for the fiscal year not total number of defendants supervised. Values under Current Goals reflects information available as of 11/01/2024
3. Performance Measure	Average Length of Supervision (days): Mis. 147 Felony: 258 Average Daily Caseload per pretrial officer: 94	Average Length of Supervision (days): Mis. 92 Felony: 201 Average Daily Caseload per pretrial officer: 76	Average Length of Supervision (days): Mis. 86 Felony: 356 Average Daily Caseload per pretrial officer: 98	Totals are new referrals for the fiscal year not total number of defendants supervised. Values under Current Goals reflects information available as of 11/01/2024

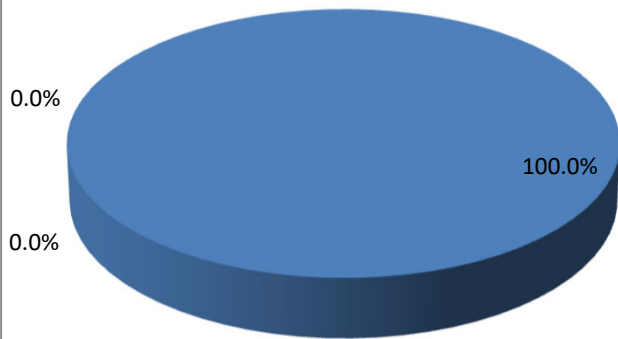
Departmental Budget Summary & Performance Snapshot

Department or Agency:	Community Corrections Program	Department Number:	101.3305
Fund:	General Fund	Function:	Public Safety

Expenditure History

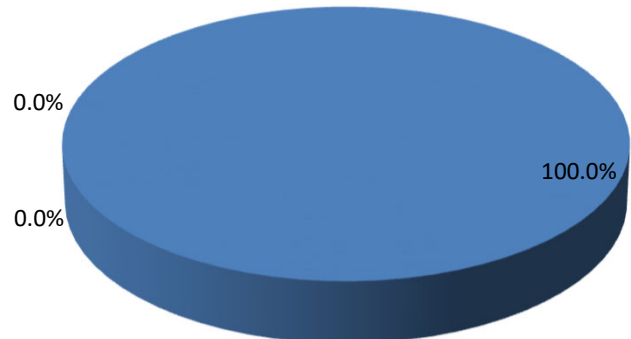
Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	\$ 217,562	\$ 263,854	\$ 313,889	\$ 319,767	2%
Other Operating Expenditures	65,196	74,881	-	-	0%
Capital Outlay	23,425	11,372	-	-	0%
Debt Service	-	-	-	-	0%
Total	306,183	350,107	313,889	319,767	2%

Adopted Budget FY2025



- Personnel Services
- Other Operating Expenditures
- Capital Outlay

Adopted Budget FY2026



- Personnel Services
- Other Operating Expenditures
- Capital Outlay

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Program Manager	1.0	1.0	1.0	1.0	0%
Case Worker	2.0	2.0	2.0	2.0	0%
Pretrial Officer	1.0	1.0	1.0	1.0	0%
Administrative Assistant	0.0	1.0	1.0	1.0	0%
Total	4.0	5.0	5.0	5.0	0%

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Community Corrections Program	Department Number:	101.3305
Fund:	General Fund	Function:	Public Safety

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Employee Salary Changes including prior year COLA and Compensation Study results and current year benefit adjustments	n/a	Recurring	5,878
TOTAL			\$ 5,878

Contact Information

Name:	Jolynn Perry	Address 1:	23312 Courthouse Avenue
Title:	Program Manager	Address 2:	P.O. Box 291
Email:	jperry@co.accomack.va.us	City/State:	Accomac, Virginia
Telephone:	757-787-5708	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Building, Permitting, & Zoning	Department Number:	101.3410
Fund:	General Fund	Function:	Public Safety

Mission Statement:

The Building, Permitting, & Zoning units provide efficient and responsive customer service.

Description of Services Provided:

Intake and issuance of Building Permits.
Amusement Device Inspections.
Perform Building Inspections.
Administer the Dangerous Building Ordinance.
Field building and code questions.
Perform damage assessment after major storm events.
Investigate Building Code violations and enforce as appropriate to gain compliance.
Performing inspections on rental complaints when requested.
Enforce Zoning Ordinance.
Answer and support customer inquiries

Current Departmental Goals:

1. Professional development of Inspectors.
2. Oversee dangerous building pilot project and make it a standalone program.
3. Increase customer use of online permitting portal.
4. Increase customer use of Customer Self Service portal as information source regarding permits, inspections and code cases.

Accomplishments and Challenges in the last 2 fiscal years:

Accomplishments:

- Successfully filled three (3) vacant positions
- Upgraded permitting software without impacting current or future customers.
- Increased number of zoning enforcement cases taken to magistrate and court.
- Established a pilot program for dangerous building removal

Challenges:

- Building work being completed within the County when not properly permitted.
- Effective derelict building enforcement.
- Effective enforcement of building code and zoning ordinance.
- Filling vacant Deputy County Administrator position.

Major Issues to Address in the Next Two Fiscal Years:

- Removal of derelict structures within the County.
- Ensuring construction activity has permits.
- Improving enforcement of stop work orders.
- Maintaining adequate levels of service given increased activity.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Building, Permitting, & Zoning	Department Number:	101.3410
Fund:	General Fund	Function:	Public Safety

Outcomes and Workload/Performance Measures:

A. Outcome 1:

Measure Descriptions	FY2022	FY2023	Current Goal	Comments
Total number of building permits issued.	1446		YTD - 712	
Pending building applications	10		YTD - 1	

B. Outcome 2:

Outcomes and Measure Descriptions	FY2022	FY2023	Current Goal	Comments
Number of older building permits closed-out.	Complete		N/A	
Number of older building permits added to Energov database.	Complete		N/A	
Total number of inspections.	2,971		YTD - 1,282	
Total Number of Plans Reviews	2120		YTD - 910	

C. Outcome 3:

Outcomes and Measure Descriptions	FY2022	FY2023	Current Goal	Comments
Property Record Creation / 911/GPS Readings			YTD -	

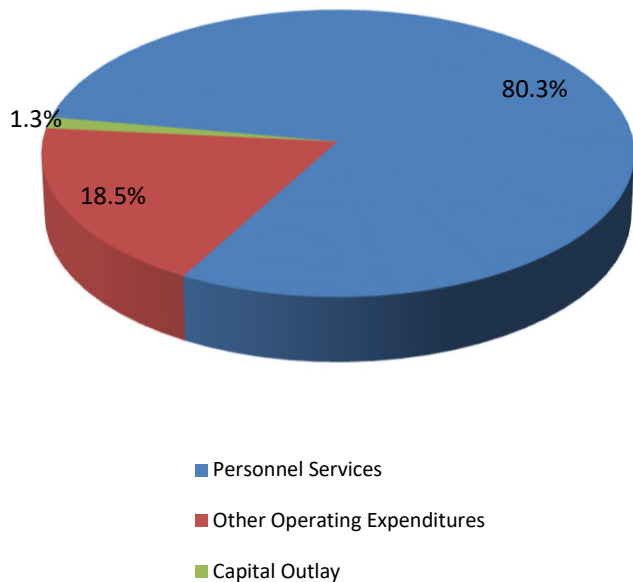
Departmental Budget Summary & Performance Snapshot

Department or Agency:	Building, Permitting, & Zoning	Department Number:	101.3410
Fund:	General Fund	Function:	Public Safety

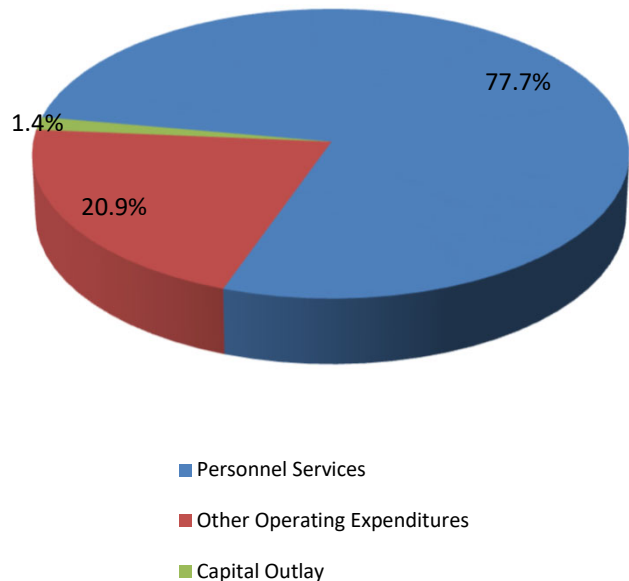
Expenditure History

Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	\$ 547,035	\$ 584,193	\$ 727,631	\$ 621,081	-15%
Other Operating Expenditures	284,223	124,375	167,262	167,262	0%
Capital Outlay	-	-	11,500	11,500	0%
Debt Service	-	-	-	-	0%
Total	831,258	708,568	906,393	799,843	-12%

Adopted Budget FY2025



Adopted Budget FY2026



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY23	Adopted Budget FY24	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Building Inspector	2.0	2.0	0.0	1.0	100%
Code Enforcement Officer	2.0	2.0	3.0	5.0	67%
Customer Service Representative	1.0	1.0	1.0	1.0	0%
Deputy Director	1.0	1.0	1.0	0.0	-100%
Administrative Assistant 1	1.0	1.0	1.0	1.0	0%
Building Official	1.0	1.0	1.0	0.0	-100%
Zoning Enforcement	1.0	1.0	2.0	0.0	-100%
Dangerous Building/Zoning Inspector	1.0	1.0	1.0	0.0	-100%
Total	10.0	10.0	10.0	8.0	-20%

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Building, Permitting, & Zoning	Department Number:	101.3410
Fund:	General Fund	Function:	Public Safety

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/ (Decrease)
Employee Salary Changes including prior year COLA and Compensation Study results, department reorganization and current year benefit adjustments	n/a	Recurring	(106,550)
TOTAL			\$ (106,550)

Contact Information

Name:	Leander Pambid	Address 1:	23282 Courthouse Avenue
Title:	Deputy County Administrator	Address 2:	P.O. Box 686
Email:	lpambid@co.accomack.va.us	City/State:	Accomac, Virginia
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Departmental Budget Summary & Performance Snapshot

Department or Agency:	Sheriff-Ordinance Enforcement	Department Number:	101.3450
Fund:	General Fund	Function:	Public Safety

Mission Statement:

The Accomack County Sheriff's Office Ordinance Enforcement shall provide the County with trash and litter law enforcement services. The primary goal is to help prevent illegal dumping/littering and removing derelict vehicles throughout the County by enforcing all violations within the power of this position. We shall continue to prosecute violations of litter laws in an effort to keep Accomack County an attractive place to live.

Description of Services Provided:

Ordinance Enforcement takes a proactive approach while patrolling the County in search of illegal trash dumping and/or littering. The deputy responds to calls reporting illegal trash dumping and littering violations, investigates each incident, and issues summons for violations when necessary to do so. The Ordinance Enforcement Deputy strives to ensure prosecution of all litter violations. Prior to the COVID-19 pandemic, the Accomack County Sheriff's Office conducted trash details on most Saturdays using trustee inmates for the purposes of cleaning up various roadways in the county. The Ordinance Enforcement Deputy provides coordination with jail administration to ensure that extreme littered areas within the county are given priority.

Outcomes and Workload/Performance Measures:

A. Outcome 1:

Measure Descriptions	FY2020	FY2022	FY2023	Comments
1. Workload Measure The primary duty for Code Enforcement is to help prevent illegal dumping/littering. Code Enforcement Deputy enforce all violations within the power of this position.	58	See Comments	See Comments	12 Littering Complaints 28 County Ordinance Viol. 2 Inoperable Vehicles 12 Overgrowth 2 Dangerous Structures
2. Performance Measure The Code Enforcement Deputy Removing derelict structures and vehicles throughout the County by enforcing all violations within the power of this position.	12 inop vehs 19 removals	See Comments	See Comments	2 Speed Trailer 9 Marine Responses 2 Dangerous Structures Removed 2 Vehicles Removed

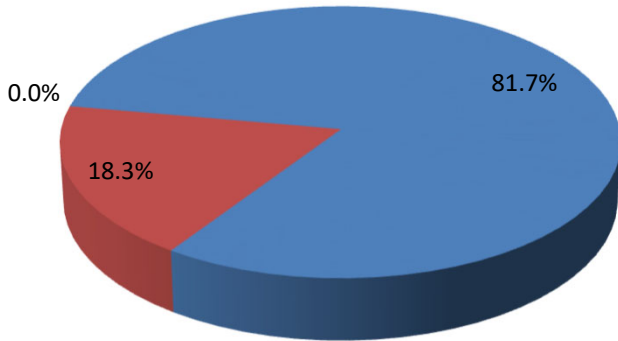
Expenditure History

Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	\$ 77,990	\$ 92,007	\$ 100,204	\$ 107,091	7%
Other Operating Expenditures	3,646	6,309	22,500	22,500	0%
Capital Outlay	-	-	-	32,640	100%
Debt Service	-	-	-	-	0%
Total	81,637	98,316	122,704	162,231	32%

Departmental Budget Summary & Performance Snapshot

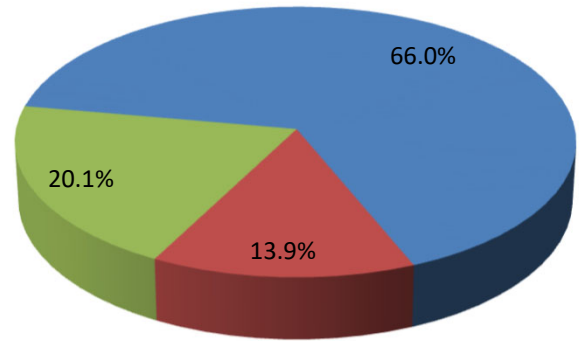
Department or Agency:	Sheriff-Ordinance Enforcement	Department Number:	101.3450
Fund:	General Fund	Function:	Public Safety

Adopted Budget FY2025



■ Personnel Services
■ Other Operating Expenditures
■ Capital Outlay

Adopted Budget FY2026



■ Personnel Services
■ Other Operating Expenditures
■ Capital Outlay

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Ordinance Enforcement Officer	1.0	1.0	1.0	1.0	0%
Total	1.0	1.0	1.0	1.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Employee Salary Changes including prior year COLA and Compensation Study results and current year benefit adjustments	n/a	Recurring	\$ 6,887
New Vehicle and Set Up	n/a	Reserves	32,640
TOTAL			\$ 39,527

Contact Information

Name:	Thomas L. Willett	Address 1:	PO Box 149
Title:	Sergeant	Address 2:	23223 Wise Court
Email:	twillett@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	757-787-1131	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Sheriff-Animal Control	Department Number:	101.3501
Fund:	General Fund	Function:	Public Safety

Mission Statement:

The mission of the Accomack County Sheriff's Office Animal Control is to assist, protect and educate the public on animal care, welfare issues, and to enforce the Accomack County animal ordinances.

Description of Services Provided:

The Accomack County Sheriff's Office has two full-time Animal Control Deputies on the road. These deputies enforce all state and county codes pertaining to and for the protection of all domestic animals. The deputies pick up strays and abandoned animals and issue citations accordingly. Animal Control Deputies also transport animals to rescues and shelters that are eligible for adoption.

Current Departmental Goals:

The Accomack County Sheriff's Office wants to educate the public on vaccinating their animals to reduce possibility of the spread of disease as well as control the number of feral cats and dogs running at large by enforcing all state and county ordinances.

Accomplishments and Challenges in the last 2 fiscal years:

- 1) The Accomack County Sheriff's Office has taken steps to reduce the amount of dogs running at large.
- 2) The Accomack County Sheriff's Office has reduced the amount of animals in the county that are not vaccinated. This has taken place due to education, court action and animal impoundment.
- 3) The Accomack County Sheriff's Office continues to fight the spread of disease, such as rabies by education and making sure animals have up to date rabies shots.

Major Issues to Address in the Next Two Fiscal Years:

- 1) The Accomack County Sheriff's Office is exploring the options to alleviate Animal Control from being required to assist and cover at the animal facility in absence of the facility attendant so that animal control deputies will have ample amount of time to focus on the handling of public complaints.
- 2) Animal Control continues to have a high amount of calls for service in reference to dogs running at large.
- 3) The feral cat population continues to be on the rise and trapping cats is a continuous problem.
- 4) Finding homes for the cats and dogs that are eligible for adoption is always a challenge.
- 5) Response time is always an issue and hard to calculate due to trapping calls being held when there are no traps available and having only one deputy handling all the animal complaints on certain days.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Sheriff-Animal Control	Department Number:	101.3501
Fund:	General Fund	Function:	Public Safety

Outcomes and Workload/Performance Measures:

A. Outcome 1:

Measure Descriptions	FY2023	FY 2024	Current Goal	Comments
1. Number of complaints	921	1000		2 Animal Control Deputies handle these calls
2. Performance Measure - Response Time				

B. Outcome 2:

Outcomes and Measure Descriptions	FY2023	FY2024	Current Goal	Comments
1. Workload Measure - Total number of reported animal bite cases exposures in Accomack County.	140	132		Working closely with the Accomack County Health Department, continue to educate the public and enforce the running at large ordinance.

C. Outcome 3:

Outcomes and Measure Descriptions	FY2023	FY2024	Current Goal	Comments
1. Workload Measure - Total number of confirmed rabies cases in Accomack County.	3	2		Working closely with the Accomack County Health Department, we continue to educate the public about the dangers of rabies

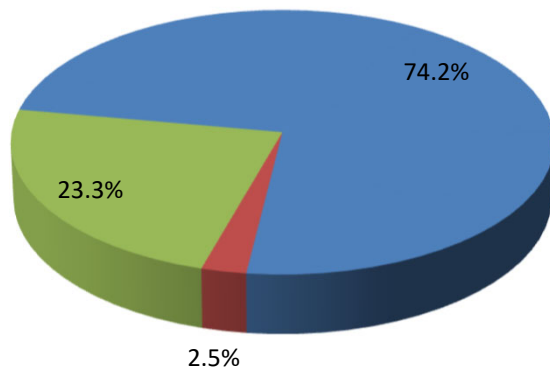
Expenditure History

Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	\$ 189,797	\$ 268,931	\$ 238,790	\$ 239,714	0%
Other Operating Expenditures	11,053	82,474	8,058	8,058	0%
Capital Outlay	-	-	75,000	-	-100%
Debt Service	-	-	-	-	0%
Total	200,850	351,406	321,848	247,772	-23%

Departmental Budget Summary & Performance Snapshot

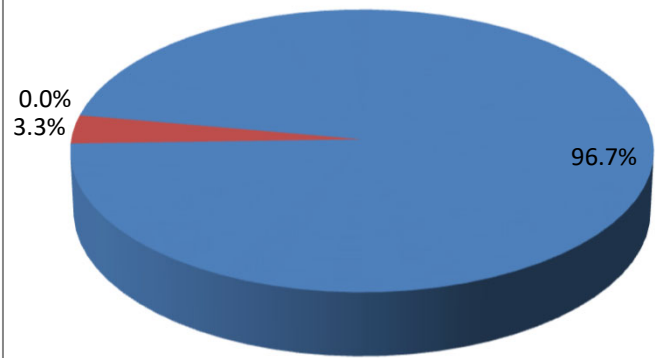
Department or Agency:	Sheriff-Animal Control	Department Number:	101.3501
Fund:	General Fund	Function:	Public Safety

Adopted Budget FY2025



■ Personnel Services
■ Other Operating Expenditures
■ Capital Outlay

Adopted Budget FY2026



■ Personnel Services
■ Other Operating Expenditures
■ Capital Outlay

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Animal Control Officer	2.0	3.0	3.0	3.0	0%
Total	2.0	3.0	3.0	3.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Employee Salary Changes including prior year COLA and Compensation Study results and current year benefit adjustments	n/a	Recurring	924
TOTAL			924

Contact Information

Name:	David W. Smullin	Address 1:	23323 Wise Court
Title:	Lieutenant of Patrol	Address 2:	P. O. Box 149
Email:	dsmullin@co.accomack.va.us	City/State:	Accomac
Telephone:	757-787-1131	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Sheriff-Regional Animal Control Facility	Department Number:	101.3502
Fund:	General Fund	Function:	Public Safety

Mission Statement:

The Eastern Shore Regional Animal Control Facility shall operate in such a manner as to ensure the safety, welfare, and humane treatment of all animals and persons in connection with the facility or its staff.

Description of Services Provided:

I. The Eastern Shore Regional Animal Control Facility shall be operated in such a manner as to assure the safety, welfare, and humane treatment of all animals. The facility shall operate in a professional and efficient manner at all times.

II. Specific Services Rendered:

- A. Cares for impounded animals at the animal facility.
- B. Performs cleaning and maintenance of the animal facility.
- C. Maintains files and records on animals housed at the animal facility.
- D. Assist the public in locating lost pets.
- E. Euthanizes vicious, injured or diseased and unclaimed animals utilizing humane methods.
- F. Relates to inquiry for assistance in a courteous and tactful manner.
- G. Promotes high standards for customer service and public image.
- H. Prepares required daily casework documentation and other related reports

Current Departmental Goals:

The Accomack County Sheriff's Office strives to educate the public on vaccinating their animals to reduce possibility of the spread of disease and adopt as many animals as possible that come into the facility.

Outcomes and Workload/Performance Measures:

A. Outcome 1:

Measure Descriptions	FY2023	FY2024	Current Goal	Comments
1. Workload Measure	748	904		Yearly Population

B. Outcome 2:

Outcomes and Measure Descriptions	FY2023	FY2024	Current Goal	Comments
Adoption and transfer of animals	634	565		This includes all animals that were returned to owners, adopted out and transferred to a shelter.
				To increase the number of adoption and transfers on animals by working with animal control officers promoting adoption.

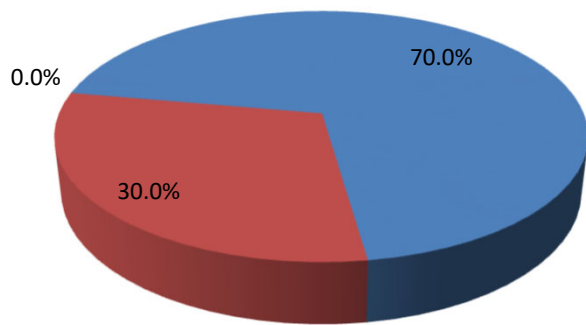
Departmental Budget Summary & Performance Snapshot

Department or Agency:	Sheriff-Regional Animal Control Facility	Department Number:	101.3502
Fund:	General Fund	Function:	Public Safety

Expenditure History

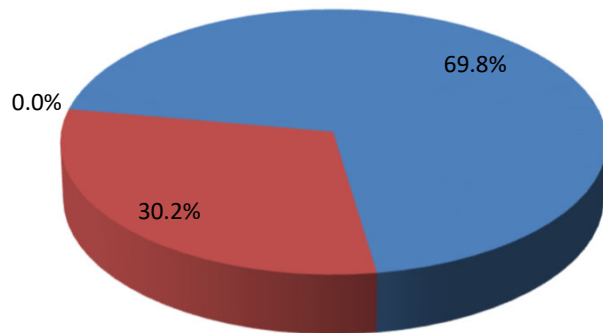
Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	\$ 48,675	\$ 60,520	\$ 98,551	\$ 98,018	-1%
Other Operating Expenditures	39,309	39,945	42,333	42,333	0%
Capital Outlay	-	3,522	-	-	0%
Debt Service	-	-	-	-	0%
Total	87,984	103,987	140,884	140,351	0%

Adopted Budget FY2025



■ Personnel Services
■ Other Operating Expenditures
■ Capital Outlay

Adopted Budget FY2026



■ Personnel Services
■ Other Operating Expenditures
■ Capital Outlay

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Attendant	1.0	1.0	1.0	1.5	50%
Total	1.0	1.0	1.0	1.5	50%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Employee Salary Changes including prior year COLA and Compensation Study results, staff turnover and current year benefit adjustments	n/a	Recurring	(533)
TOTAL			\$ (533)

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Sheriff-Regional Animal Control Facility	Department Number:	101.3502
Fund:	General Fund	Function:	Public Safety

Contact Information

Name:	David W. Smullin	Address 1:	23323 Wise Court
Title:	Lieutenant of Patrol	Address 2:	P.O. Box 149
Email:	dsmullin@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	757-787-1131	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Emergency Management	Department Number:	101.3505
Fund:	General Fund	Function:	Public Safety

Mission Statement:

Accomack Emergency Management's mission is to develop and maintain a comprehensive plan to prepare for, respond to, and recover from all types of major emergencies that might occur in the County. This mission is accomplished by working daily to coordinate the cooperation of various County departments, volunteer units, regional partners, local private businesses, and other organizations that would have a role in any major emergency.

Description of Services Provided:

1. Provide Emergency Preparedness information to County citizens. Information dissemination is done throughout the year on a non-emergency basis via festival & civic group interaction, Eastern Shore Disaster Preparedness Coalition (ESDPC) meetings and others. During emergencies or disasters, emergency information is distributed as PSA's via the internet, radio and/or newspaper.
2. Manage, recruit for, teach, and publicize 2 Citizen Corps components - Citizens Emergency Response Teams (CERT) and Medical Reserve Corps (MRC). Manage the federal grant funding that is applied for and received. CERT and MRC members are volunteers in the community trained to stabilize situations in a disaster until emergency responders can arrive.
3. Coordinate with Eastern Shore Amateur Radio Club (ESARC), a RACES/ARES organization, to assure County backup communications are readily available in our EOC, emergency shelters, PODs, debris management sites and/or any other temporary sites as needed during a disaster.
4. Maintain information such that the Emergency Operations Center (EOC), debris management sites, POD sites, damage assessment teams as well as any other necessary operations are capable of becoming quickly and efficiently activated before, during and/or after an emergency.
5. Assure that all facets of the County Emergency Operations Plan (EOP) is maintained utilizing the National Incident Management System (NIMS). This includes plan maintenance and updating as well as assuring that all County employees having a role in emergency response are trained according to NIMS compliancy requirements.
6. Assure that all aspects of County emergency operations are NIMS compliant. This is a necessary component of any federal grant funding applied for. Also assure that all required components of the Local Emergency Management Performance Grant (LEMPG) are performed and documented.
7. Attend local, regional and state meetings - Eastern Shore Disaster Preparedness Coalition (ESDPC), Eastern Shore Emergency Management (Accomack, Chincoteague & Northampton), Virginia Emergency Management Association (VEMA), Delmarva Emergency Task Force (DETF) and Hampton Roads Emergency Management Coalition (HREMC) to facilitate working relationships with surrounding localities before and during incidents.

Current Departmental Goals:

- *Management of LEMPG, SHSP, & REPP Grants
- *Revision of the EOP
- *Creation and enhancement of the Social Media platforms for public information.
- *Community Outreach programs/events

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Emergency Management	Department Number:	101.3505
Fund:	General Fund	Function:	Public Safety

Accomplishments and Challenges in the last 2 fiscal years:

A grant for security enhancement of the EOC Point of Entry was awarded and the project is complete. The amount awarded was \$115,000, and construction ended in June 2023. LEMPG, and Hazmat Grants have also been awarded. A Social Media Policy has been agreed upon and a Facebook page established. Regular posts and emergency information posted as needed.

EOP Revisions - June 2022

Radiological Ingestion Pathway Plans adoption - December 2022

Host and Exercise Director for a regional tabletop exercise of our Commodities Distribution Plan, September 2023.

Major Issues to Address in the Next Two Fiscal Years:

Grant management

Engagement of additional staff to teach and manage CERT involvement.

Outcomes and Workload/Performance Measures:

A. Outcome 1: We Plan

Measure Descriptions	FY2022	FY2023	Current Goal	Comments
# of Emergency Plans reviewed/revised by staff	2	2	1	All plans are current. EOP Revisions adopted June 2022. Radiological Plans adopted December 2022.
# of Disaster Exercises or Real Life Events proceeded by an AAR conducted by staff	2	1	1	Regional C-POD Tabletop exercise September 2023
# of personnel participating in County Drills/Exercises/Real Life Events	15	40	40	Regional C-POD Tabletop exercise September 2023

B. Outcome 2: A Prepared Workforce

Outcomes and Measure Descriptions	FY2022	FY2023	Current Goal	Comments
% Compliance with the National Incident Management System (NIMS) training	100%	100%	100%	*Represents Department of Public Safety staff only
# of Personnel receiving NIMS training	0	0	0	Emergency Management Staff have current and appropriate training.
# of hours of Emergency Management Training obtained by EM Staff	50	80	50	*This includes workshops, conferences, and classes for all staff.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Emergency Management	Department Number:	101.3505
Fund:	General Fund	Function:	Public Safety

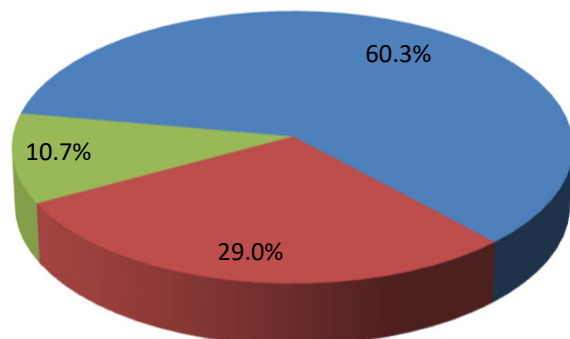
C. Outcome 3: A Prepared Community

Outcomes and Measure Descriptions	FY2022	FY2023	Current Goal	Comments
# of Citizen Emergency Response Team (CERT) courses held	1	0	1	No current instructional needs
# of new CERT members trained	7	0	0	One class of (7) was conducted in June 2022.
# of Emergency Preparedness presentation given by EM Staff	5	7	5	Emergency Mgt. represented ACDPS at several public outreach events

Expenditure History

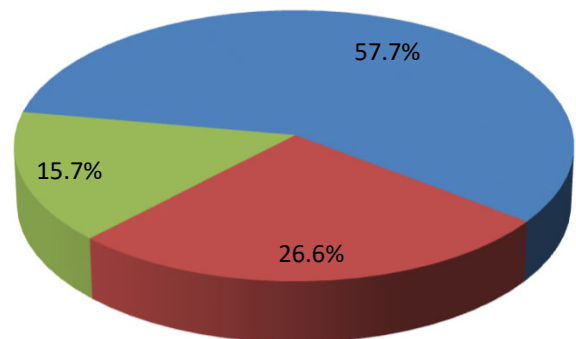
Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	\$ 78,610	\$ 94,306	\$ 102,606	\$ 111,047	8%
Other Operating Expenditures	41,060	39,323	49,290	51,290	4%
Capital Outlay	166,348	61,456	18,140	30,140	66%
Debt Service	-	-	-	-	0%
Total	286,018	195,085	170,036	192,477	13%

Adopted Budget FY2025



■ Personnel Services
■ Other Operating Expenditures
■ Capital Outlay

Adopted Budget FY2026



■ Personnel Services
■ Other Operating Expenditures
■ Capital Outlay

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Emergency Management	Department Number:	101.3505
Fund:	General Fund	Function:	Public Safety

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Deputy Emergency Mgmt. Coordinator	1.0	1.0	1.0	1.0	0%
Total	1.0	1.0	1.0	1.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/ (Decrease)
Employee Salary Changes including prior year COLA and Compensation Study results and current year benefit adjustments	n/a	Reserves	\$ 8,441
Drone - UAS MateriAutel MAX 4T XE	n/a	Reserves	12,000
Drone - Maintenance	n/a	Recurring	2,000
TOTAL			\$ 22,441

Contact Information

Name:	Charles R. Pruitt	Address 1:	PO Box 426
Title:	Director	Address 2:	18426 Dunne Avenue
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Telephone:	757-789-3610	Zip Code:	23441

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Eastern Shore Coalition Against Domestic Violence	Department Number:	101.8110
Fund:	General Fund	Function:	Public Safety

Mission Statement:

The mission of the Eastern Shore Coalition Against Domestic Violence (ESCADV) to provide support and empowerment to victims of domestic and sexual abuse and to provide programs that increase awareness and prevention in the community.

Description of Services Provided:

The Eastern Shore Coalition Against Domestic Violence (ESCADV) is the only domestic violence and sexual assault service provider on the Eastern Shore. The services we offer include: a 24-hour a-day, 7-day-a-week emergency hotline; a 24-hour a-day, 7-day-a-week emergency shelter for victims of domestic and/or sexual violence and their children; domestic and relationship violence counseling (to both shelter clients and the general public); legal advocacy (accompanying victims to court proceedings etc.); referral services to other needed resources; hospital accompaniment particularly for PERK exams following sexual assault; transition assistance as necessary; and relationship violence prevention through educational programs in the community. In Fiscal Year 2023, ESCADV provided 4,813 (3,875 to Accomack Residents) nights of shelter to adults and children. In October of 2022, ESCADV opened Hope Harbor in Onancock, providing safe, trauma-informed space in a 10 bedroom facility for survivors of domestic and sexual violence. We provided domestic violence resources and other referrals to 277 people who called our hotline of whom 207 were from Accomack County. In addition, we provided over 3,000 hours of advocacy services. Our staff, volunteers and Board also engaged in 39 community outreach activities throughout the year to help educate our community and break the cycle of domestic and/or sexual violence. Having ESCADV's public safety and public health resources available to Accomack County residents is an efficient and effective way to partner with an experienced service provider to ensure that constituents have access to these critical services.

Current Departmental Goals:

ESCADV is guided by strategic goals that are organized into five main categories: Professional Standards; Fund Development; Community Relations; Organizational Development; and Financial Management. The Board and staff continue to collaborate to focus goals and outcomes to have the most benefit to the community. Goals for Professional Standards include continuing to align ESCADV's policies and practices with the best practices encouraged by the Department of Criminal Justice Services and the Division of Social Services. ESCADV will be seeking renewed certification by aligning with the Professional Standards for Virginia Sexual Assault and Domestic Violence Programs. For Fund Development, our goals include diversifying our funding sources, further developing our Major Gifts Program, and seeking continued community and donor support of our increased operating expenses after a successful Capital Campaign. Our Community Relations goals include increasing and enhancing our organization's outreach and visibility through print media, radio, marketing materials, and by effectively utilizing social media, including Facebook, Instagram, and our website. ESCADV continues to explore more virtual options to provide information to community members. Organizational Development goals include succession planning, and continuing to recruit diverse and capable Board members, staff and volunteers. Goals for Financial Management include the continued preparation of accurate budgets, regular cost/benefit analysis, and ensuring that our yearly financial audit is satisfactory.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Eastern Shore Coalition Against Domestic Violence	Department Number:	101.8110
Fund:	General Fund	Function:	Public Safety

Accomplishments and Challenges in the last 2 fiscal years:

During the past two years, ESCADV was able to maintain grant funding to retain current staffing levels. Locating affordable housing for clients (even with funding to assist available) has been a challenge. ESCADV has started a process of securing a SART nurse that will be able to facilitate PERK examinations at our facility to ensure safe and fast exams, without having to send victims of sexual assault across the bay. ESCADV's current focus is fundraising and grant writing to maintain appropriate funding levels for operating expenses in spite of the variability of federal funds, particularly VOCA funds.

Major Issues to Address in the Next Two Fiscal Years:

In the next two Fiscal Years we aim to increase our local funding sources to provide match for the additional grant funds received. These efforts are even more critical now with the loss of two federal grants in FY25. ESCADV also plans to continue to increase our volunteer team, community outreach and collaboration; to further strengthen the Sexual Assault Response Team in Accomack and Northampton Counties; to continue to incorporate new best practices in regards to trauma-informed care and empowerment of clients; to continue to develop and diversify ESCADV's Board of Directors; and to continue to expand services to victims of domestic violence and sexual assault with a focus on underserved populations.

Outcomes and Workload/Performance Measures:

A. Outcome 1: Empower domestic violence victims and their children and sexual assault victims to become survivors.

Measure Descriptions	FY2022	FY2023	Current Goal	Comments
1. Workload Measure:	Provide advocacy services, including counseling, legal advocacy and crisis intervention. Provide support and counseling for children of domestic violence.	Provide advocacy services, including counseling, legal advocacy and crisis intervention. Provide support and counseling for children of domestic violence.	Provide advocacy services, including counseling, legal advocacy and crisis intervention. Provide support and counseling for children of domestic violence.	
a. Performance Measure:	95% of survivors report receiving some or all of the help they wanted.	97% of survivors report receiving some or all of the help they wanted.	100% of survivors receive some or all of the help they wanted.	
b. Performance Measure:	Advocacy services were provided to 155 adult domestic violence survivors.	Advocacy services were provided to 149 adult domestic violence survivors.	Advocacy services will be provided to at least 125 domestic violence victims.	

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Eastern Shore Coalition Against Domestic Violence	Department Number:	101.8110
Fund:	General Fund	Function:	Public Safety

Outcomes and Workload/Performance Measures: (Continued)

B. Outcome 2: Improve safety through education and emergency services for domestic violence victims and sexual assault victims.

Outcomes and Measure Descriptions	FY2022	FY2023	Current Goal	Comments
1. Workload Measure:	Provide education presentations, 24-hour emergency shelter to victims of domestic and/or sexual violence, safety planning for domestic and/or sexual violence victim, crisis intervention, and a 24-hour emergency hotline with suitable responses for callers.	Provide education presentations, 24-hour emergency shelter to victims of domestic and/or sexual violence, safety planning for domestic and/or sexual violence victim, crisis intervention, and a 24-hour emergency hotline with suitable responses for callers.	Provide education presentations, 24-hour emergency shelter to victims of domestic and/or sexual violence, safety planning for domestic and/or sexual violence victim, crisis intervention, and a 24-hour emergency hotline with suitable responses for callers.	
a. Performance Measure:	In FY21 85% of our clients were asked to and offered aid to develop a safety plan.	In FY22 90% of ESCADV's clients impacted by domestic violence developed a safety plan.	In the current year, 85% of our clients develop a safety plan.	
b. Performance Measure:	100% of the clients responding to the DOW survey report that because of services received, they know more ways to plan for their safety.	98% of the clients responding to the DOW survey report that because of services received, they know more ways to plan for their safety.	At least 85% of the clients responding to the DOW survey report that because of services received, they know more ways to plan for their safety.	
c. Performance Measure:	237 hotline calls were answered and appropriate services and resources were provided.	277 hotline calls were answered and appropriate services and resources were provided.	At least 200 hotline calls will be answered with appropriate resources and services provided.	

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Eastern Shore Coalition Against Domestic Violence	Department Number:	101.8110
Fund:	General Fund	Function:	Public Safety

Outcomes and Workload/Performance Measures: (Continued)

C. Outcome 3: Increase community knowledge of domestic violence and sexual assault through outreach and collaboration.

Outcomes and Measure Descriptions	FY2022	FY2023	Current Goal	Comments
1. Workload Measure:	Community Outreach will be made to at least 1000 adults and 50 youth	Community Outreach will be made to at least 1000 adults and 50 youth	Community Outreach will be made to at least 1000 adults and 50 youth	
a. Performance Measure:	100% of participants surveyed reported increased knowledge of domestic violence and services available.	100% of participants surveyed reported increased knowledge of domestic violence and services available.	At least 75% of participants surveyed will report increased knowledge of domestic violence and services available.	
b. Performance Measure:	Outreach events reached over 3000 adults and 23 youth.	Presentations were made to 10 community groups. Outreach events reached over 4000 adults and 125 youth.	Presentations will be made to at least 10 community groups. Outreach including media/radio will reach over 2000 adults and 50 youth.	

D. Outcome 4: Reduce and or prevent child abuse and neglect for sheltered children.

Outcomes and Measure Descriptions	FY2022	FY2023	Current Goal	Comments
1. Workload Measure:	Provide support services for each child sheltered at ESCADV and provide referral services for parents.	Provide support services for each child sheltered at ESCADV and provide referral services for parents.	Provide support services for each child sheltered at ESCADV and provide referral services for parents.	
a. Performance Measure:	375 hours of child advocacy services were provided to children impacted by domestic violence and sexual assault.	676 hours of child advocacy services were provided to children impacted by domestic violence and sexual assault.	500 hours of child advocacy services will be provided to children impacted by domestic violence and sexual assault.	

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Eastern Shore Coalition Against Domestic Violence	Department Number:	101.8110
Fund:	General Fund	Function:	Public Safety

Outcomes and Workload/Performance Measures: (Continued)

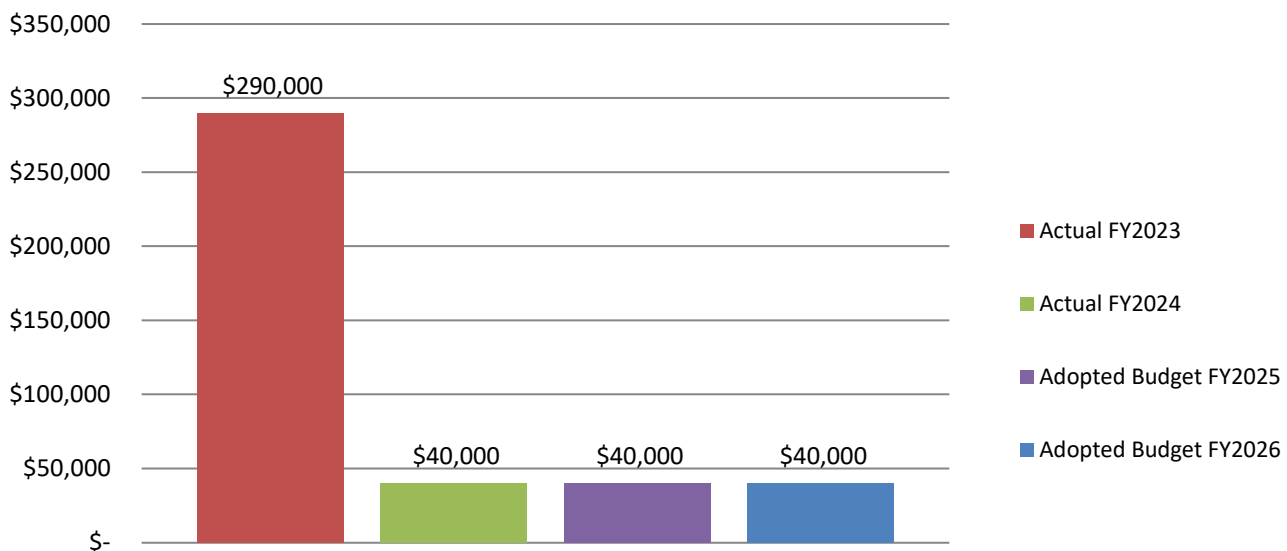
E. Outcome 5: Improve services to sexual assault victims and increase community knowledge of sexual assault.

Outcomes and Measure Descriptions	FY2023	FY2023	Current Goal	Comments
1. Workload Measure:	Provide community education about sexual assault and available resources to community members.	Provide community education about sexual assault and available resources to community members.	Provide community education about sexual assault and available resources to community members.	
a. Performance Measure:	Participated in 6 Community Meetings regarding sexual assault and provided 3 education/training sessions on sexual assault.	Participated in 5 Community Meetings regarding sexual assault and provided 3 education/training sessions on sexual assault.	Participate in at least 4 Community Meetings regarding sexual assault and provide at least 3 education/training sessions on sexual assault.	

Expenditure History

Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Operating Subsidy	\$ 290,000	\$ 40,000	\$ 40,000	\$ 40,000	0%
Total	290,000	40,000	40,000	40,000	0%

Local Funding History



Departmental Budget Summary & Performance Snapshot

Department or Agency:	Eastern Shore Coalition Against Domestic Violence	Department Number:	101.8110
Fund:	General Fund	Function:	Public Safety

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
No County Positions	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
None	n/a		-
TOTAL		\$	-

Contact Information

Name:	Kasey Walter	Address 1:	12 Hartman Ave
Title:	Executive Director	Address 2:	
Email:	kwalter@escadv.org	City/State:	Onancock, VA
Telephone:	757-787-1329	Zip Code:	23417

Departmental Budget Summary & Performance Snapshot

Department or Agency:	SPCA	Department Number:	101.8110
Fund:	General Fund	Function:	Public Safety

Mission Statement:

The SPCA Eastern Shore's mission is to provide a safe haven for unwanted animals in Accomack and Northampton Counties, secure new homes for them and to operate programs that reduce the number of unwanted pets.

Description of Services Provided:

In order to reduce the number of unwanted pets on the Eastern Shore, the SPCA Eastern Shore in conjunction with Virginia Beach SPCA has operated a low cost Spay/Neuter program since 2007. Virginia Beach provides a mobile surgical unit which visits the Shore two days a month. The intent of this program is to provide reduced price Spay/Neuter surgeries for residents' pets since many of the Shore's residents cannot afford the fees that our local vets charge (\$400 - \$500).

There are three components to our Spay/Neuter program:

- Full Pay – an owner pays \$175.00 for female dog, \$165.00 for a male dog and 135.00 for a cat; rabies vaccination \$24.00
- Low Income - (AVAILABLE ONLY TO ACCOMACK COUNTY RESIDENTS) – with proof of low income status an owner pays \$87.00 for a dog and \$75.00 for a cat; rabies vaccination \$24

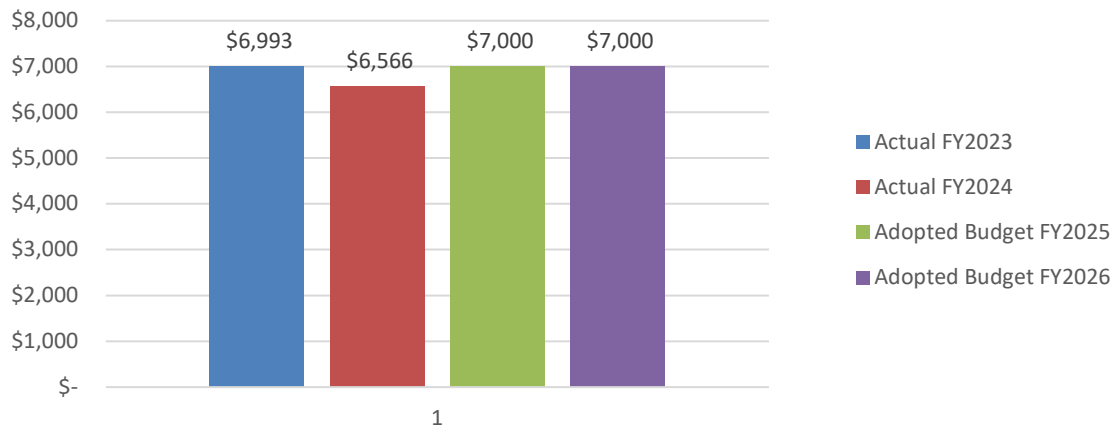
From December 2022 through Jan 2023, 386 surgeries were performed. Of these 40% were for low income residents of Accomack county. The SPCA Eastern Shore has a long waiting list of citizens seeking Spay/Neuter surgeries for their pets once the program begins again. After Covid, and the reopening of the program more people seek out the low income options for spay/neuter.

For the Low Income program, the contribution from Accomack county pays the difference between what Virginia Beach SPCA charges and what the low income resident pays (approximately \$75 per surgery). This program is for Accomack county residents only since Accomack county has provided funding; As a result of the increased price of the Spay/Neuter program surgeries and the increased use of the program by low income Accomack County residents the Subsidized S/N program runs out of funds in April. This drastically affects the number of surgeries scheduled for May and June. Bookings by low income residents resume in July when funds are available.

Expenditure History

Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Operating Subsidy	\$ 6,993	\$ 6,566	\$ 7,000	\$ 7,000	0%
Total	6,993	6,566	7,000	7,000	0%

Local Funding History



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
No County Positions	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
None	n/a		\$ -
TOTAL			\$ -

Contact Information

Name:	Joanne Urban	Address 1:	35 North Street
Title:	President SPCA Board of Directors	Address 2:	
Email:	jodi-urban@verizon.net	City/State:	Onancock, Virginia
Telephone:	757-710-1008	Zip Code:	23417

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Town of Chincoteague	Department Number:	101.8110
Fund:	General Fund	Function:	Public Safety

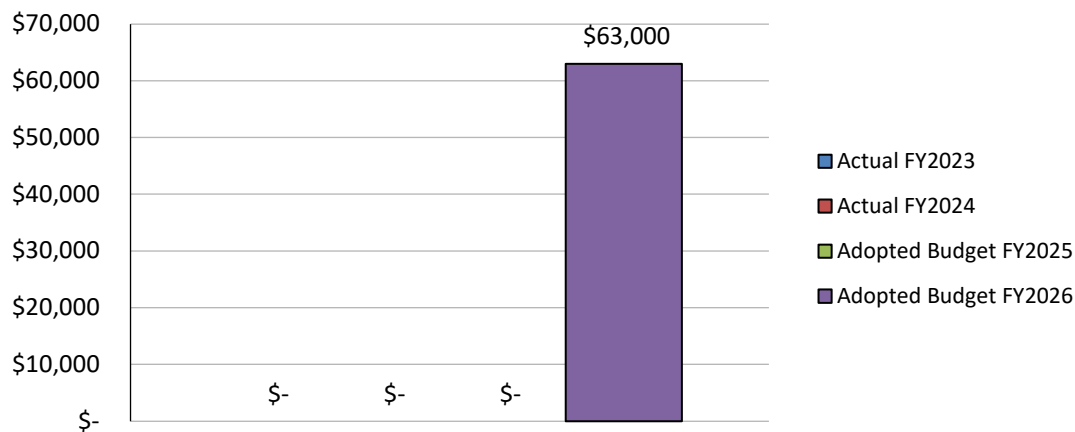
Description of Services Provided:

Provide School Resource Officers from Chincoteague Police Department for Chincoteague Combined School and Chincoteague Elementary School

Expenditure History

Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Operating Subsidy	\$ -	\$ -	\$ -	\$ 63,000	100%
Total	-	-	-	63,000	100%

Local Funding History



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
No County Positions	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
School Resource Officer	n/a	Recurring	\$ 63,000
TOTAL			\$ 63,000

Contact Information

Name:	Michael T. Tolbert	Address 1:	6150 Community Drive
Title:	Town Manager	Address 2:	
Email:	mtolbert@chincoteague-va.gov	City/State:	Chincoteague, VA
Telephone:	757-336-6519	Zip Code:	23336

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Ditch Maintenance	Department Number:	101.4102
Fund:	General Fund	Function:	Public Works

Mission Statement:

Plan, evaluate, obtain permits and execute maintenance of drainage ditches that aren't the responsibility of any federal, state or private entity, in an effective and efficient manner.

Description of Services Provided:

1. Perform evaluation, ranking, obtaining rights-of-entry, obtaining easements, clearing and excavation of accumulated sediment in existing ditches within the County, and performing long term maintenance on all ditches with perpetual easements.
2. Obtain permits to perform the maintenance work from agencies such as the US Army Corps of Engineers.
3. Coordinate with VDOT on a consistent basis.
4. Coordinate work with towns on drainage projects that are beyond the capability of town staff to address.

Outcomes and Workload/Performance Measures:

A. Outcome 1: Ditch Maintenance Effectiveness

Outcomes and Measure Descriptions	FY2020	FY2021	Current Goal	Comments
1. Performance Measure: Number of projects approved for cleaning at any given point in time	5		6	Imperative that we keep several projects on deck in case current project gets delayed
3. Performance Measure: Number of completed projects	20		20	Original program goal was 12 projects per year. In calendar year 2019, we completed a record 28 new projects.

B. Outcome 2: Organization of Data

Outcomes and Measure Descriptions	FY2020	FY2021	Current Goal	Comments
1. Workload Measure: Percent of active projects converted from paper to electronic data.	100%		100%	We are nearing completion of this task.

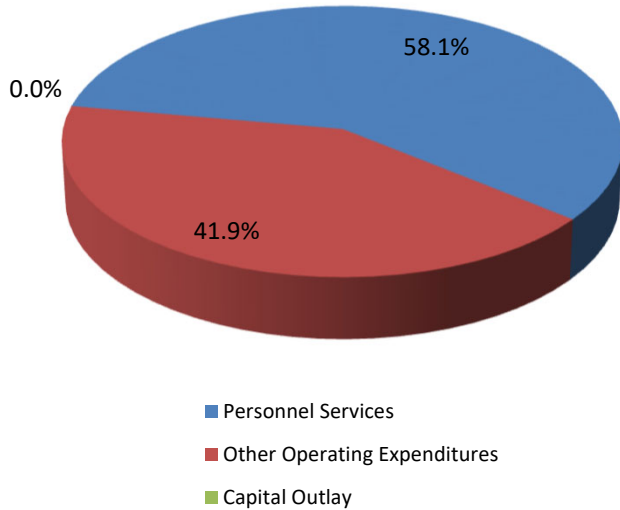
Departmental Budget Summary & Performance Snapshot

Department or Agency:	Ditch Maintenance	Department Number:	101.4102
Fund:	General Fund	Function:	Public Works

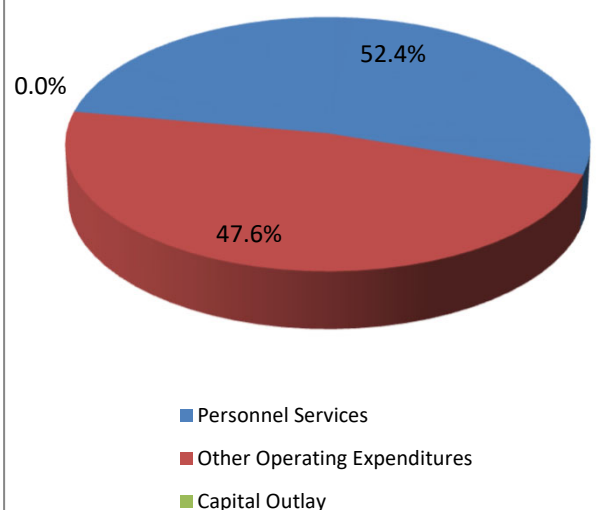
Expenditure History

Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	\$ 57,021	\$ 20,610	\$ 181,733	\$ 144,001	-21%
Other Operating Expenditures	27,284	1,937	130,935	130,935	0%
Capital Outlay	-	-	-	-	0%
Debt Service	-	-	-	-	0%
Total	84,305	22,547	312,668	274,936	-12%

Adopted Budget FY2025



Adopted Budget FY2026



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Administrative Assistant	0.4	0.4	0.4	0.4	0%
Ditch Maintenance Program Director	0.0	1.0	1.0	1.0	0%
Environmental Programs Director	0.2	0.2	0.2	0.0	-100%
Ditch Maintenance Equip Oper I	1.0	1.0	1.0	0.0	-100%
Total	1.6	2.6	2.6	1.4	-46%

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Ditch Maintenance	Department Number:	101.4102
Fund:	General Fund	Function:	Public Works

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Employee Salary Changes including prior year COLA and Compensation Study results, department reorganization and current year benefit adjustments	n/a	Recurring	(37,732)
TOTAL			\$ (37,732)

Contact Information

Name:	Stewart Hall	Address 1:	24401 Joynes Neck Rd.
Title:	Deputy County Administrator	Address 2:	P.O. Box 476
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Telephone:	757-787-1468	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Litter Control	Department Number:	101.4203
Fund:	General Fund	Function:	Public Works

Mission Statement:

To efficiently provide quality public services countywide, while fostering positive relationships and developing sustainable infrastructure for continuing economic growth.

Description of Services Provided:

1. This division provides litter control services to remove illegally dumped waste in the community. The work is accomplished by County staff and community volunteers as well as probationers enrolled in the Assign-A-Highway Program. The division also maintains road signs in the County that are critical to the operation of the 911 Emergency Medical Services System, as well as general navigation.

Current Departmental Goals:

The primary goals are to reduce the amount of roadside litter in the County, through education and removal, and to replace street signs in a timely manner. With the additional staffing and working with Waste Watcher's we are collecting a lot of trash on the roadside.

Outcomes and Workload/Performance Measures:

A. Outcome 1: We desire to live and work in a clean community.

Measure Descriptions	FY2023	FY2024	Current Goal	Comments
1. Workload Measure: Number of probationers enrolled in the Assign-A-Highway Program.	Unavailable	3		
2. Performance Measure: Amount of roadside litter collected (tons).	Unavailable	2 and 2.58 tons probationers		
3. Workload Measure: Number of road signs replaced. 4. Performance Measure: Average turnaround time.	Unavailable	113 new and 37 repaired within 3 days		

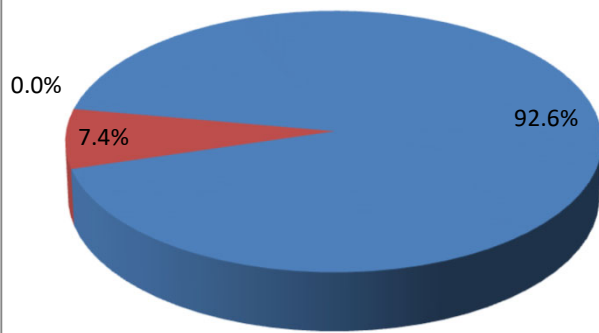
Expenditure History

Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	\$ 223,071	\$ 283,710	\$ 562,289	\$ 531,641	-5%
Other Operating Expenditures	59,480	63,837	44,694	45,194	1%
Capital Outlay	10,391	50,872	-	-	0%
Debt Service	-	-	-	-	0%
Total	292,941	398,419	606,983	576,835	-5%

Departmental Budget Summary & Performance Snapshot

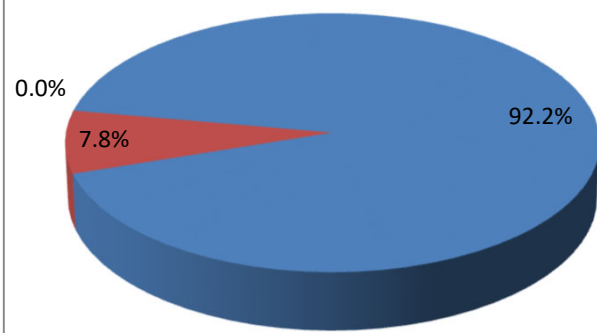
Department or Agency:	Litter Control	Department Number:	101.4203
Fund:	General Fund	Function:	Public Works

Adopted Budget FY2025



- Personnel Services
- Other Operating Expenditures
- Capital Outlay

Adopted Budget FY2026



- Personnel Services
- Other Operating Expenditures
- Capital Outlay

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Laborer	4.0	6.0	6.0	5.9	-2%
Laborer Crew Leader	2.0	3.0	3.0	1.9	-37%
Recycling & Litter Control Coordinator	1.0	1.0	1.0	1.0	0%
Operations Manager	0.3	0.3	0.3	0.3	0%
Total	7.3	10.3	10.3	9.1	-12%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Employee Salary Changes including prior year COLA and Compensation Study results, department reorganization and current year benefit adjustments	n/a	Recurring	\$ (30,648)
Fuel increase	n/a	Recurring	500
TOTAL			\$ (30,148)

Contact Information

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Title:	Deputy County Administrator	Address 2:	P.O. Box 476
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Departmental Budget Summary & Performance Snapshot

Department or Agency:	Solid Waste	Department Number:	101.4206
Fund:	General Fund	Function:	Public Works

Mission Statement:

To efficiently provide quality public services countywide, while fostering positive relationships and developing sustainable infrastructure for continuing economic growth.

Description of Services Provided:

1. This division manages the collection of solid waste and recyclables in a manner that is consistent with state and local laws, regulations, and ordinances. Convenience Centers are employed to consolidate solid waste for later transport to the Northern Landfill.
2. The Solid Waste Division provides maintenance services for publicly-owned vehicles and equipment via the County Garage. A primary goal of the Garage is to service, maintain, and repair vehicles and equipment with as little down time as possible.

Current Departmental Goals:

Reinstitute and expand glass recycling in the County. Improve the condition of roadsides through increased litter removal. Glass recycling is available now and containers set up at 6 locations. Litter crew in place with a staff of 3.

Accomplishments and Challenges in the last 2 fiscal years:

Supply chain issues, particularly for vehicles.

Outcomes and Workload/Performance Measures:

A. Outcome 1: We are efficient.

Measure Descriptions	FY2023	FY2024	Current Goal	Comments
1. Workload Measure: Total amount of solid waste collected (tons).	11,187	12,830	N/A	
2. Performance Measure: Miles driven per ton of solid waste collected.	5.1	5.1	5.1	

B. Outcome 2: We minimize vehicle and equipment down time.

Outcomes and Measure Descriptions	FY2023	FY2024	Current Goal	Comments
1. Performance Measure: Average turn-around time for routine maintenance on passenger vehicles.	35-40 minutes	35-40 minutes	< 35 minutes	

C. Outcome 3: Accomack recycles.

Outcomes and Measure Descriptions	CY2022	CY2023	Current Goal	Comments
1. Performance Measure: Recycling Rate.	24.4%	23.3%	30%	

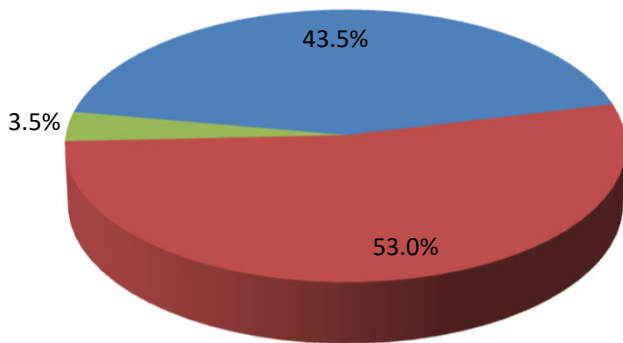
Departmental Budget Summary & Performance Snapshot

Department or Agency:	Solid Waste	Department Number:	101.4206
Fund:	General Fund	Function:	Public Works

Expenditure History

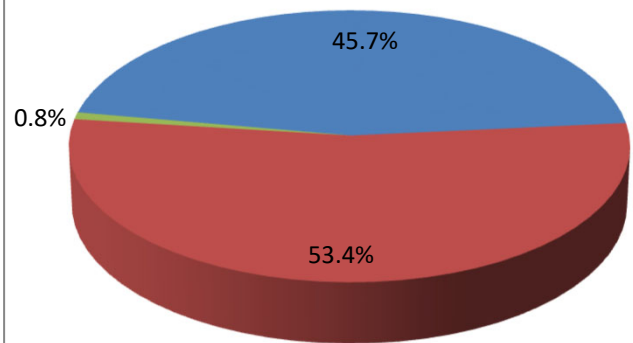
Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	\$ 1,166,527	\$ 1,313,360	\$ 1,469,108	\$ 1,533,691	4%
Other Operating Expenditures	1,880,392	1,898,622	1,790,961	1,791,961	0%
Capital Outlay	118,968	84,381	117,844	27,844	-76%
Debt Service	-	-	-	-	0%
Total	3,165,887	3,296,363	3,377,913	3,353,496	-1%

Adopted Budget FY2025



■ Personnel Services
■ Other Operating Expenditures
■ Capital Outlay

Adopted Budget FY2026



■ Personnel Services
■ Other Operating Expenditures
■ Capital Outlay

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Departmental Administrative Coordinator	0.7	0.7	0.7	0.7	0%
Deputy Director - Solid Waste	1.0	1.0	1.0	1.0	0%
Auto Mechanic/Lead Auto Mechanic	1.8	1.8	1.8	1.8	0%
Convenience Center Attendants	12.0	12.0	12.0	12.0	0%
Deputy County Administrator	0.6	0.6	0.6	0.6	0%
Laborer/Laborer Crew Leader	0.2	0.2	0.2	0.2	0%
Operations Manager	0.6	0.6	0.6	0.6	0%
Utility Driver	2.0	2.0	2.0	2.0	0%
Administrative Assistant	1.0	1.0	1.0	1.0	0%
Total	19.9	19.9	19.9	19.9	0%

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Solid Waste	Department Number:	101.4206
Fund:	General Fund	Function:	Public Works

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/ (Decrease)
Employee Salary Changes including prior year COLA and Compensation Study results and current year benefit adjustments	n/a	Recurring	\$ 64,583
Staff Training	n/a	Recurring	1,000
Replacement Tire Balancer - Garage	n/a	Reserves	11,000
Replacement Waste Oil Burner - Garage	n/a	Reserves	12,000
TOTAL			\$ 88,583

Contact Information

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Telephone:	(757) 787-1468	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Buildings & Grounds	Department Number:	101.4302
Fund:	General Fund	Function:	Public Works

Mission Statement:

To efficiently provide quality public services countywide, while fostering positive relationships and developing sustainable infrastructure for continuing economic growth.

Description of Services Provided:

This division manages and maintains the facilities that are owned or leased by the County including County offices, Airport. The Buildings and Grounds Division seeks to provide safe and clean facilities for County employees and citizens. This division also maintains and manages (27) water access sites.

Board's Strategic Plan Priorities:

The Board of Supervisors provided funds for a building assessment and design services as part of their strategic plan goals.

Current Departmental Goals:

Continue to address security, resiliency, and ADA needs at County facilities. Maintain and operate facilities in a proactive and cost effective manner. To provide safe and user friendly water access.

Accomplishments and Challenges in the Last Two Fiscal Years:

Accomplishments include: the installation of stand-by generator/power systems at the General District Courthouse, 911 Center, and Airport; installation of new standing seam metal roof on the General District Courthouse; interior upgrades in the Circuit Courthouse including new carpet, paint, and modification to the law library; improvements at Schooner Bay and Annis Cove water access sites.

Major Issues to Address in the Next Two Fiscal Years:

Upcoming projects include: renovations to the former ESPL in Accomac; security enhancements/new entry doors at the County Administration Building; improvements at Johnson's Landing, Folly Creek, and Hammocks Landing water access sites;

Outcomes and Workload/Performance Measures:

A. Outcome 1: Building Maintenance and Custodial

Measure Descriptions	FY2023	FY2024	Current Goal	Comments
1. Workload Measure: Total number of facilities that the County maintains and/or provides custodial services.	54	56	56	
2. Workload Measure: Total square feet (sf) of buildings maintained.	178,400	211,000	211,000	
3. Performance Measure: Number of maintenance work orders completed	653	779	775	

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Buildings & Grounds	Department Number:	101.4302
Fund:	General Fund	Function:	Public Works

Outcomes and Workload/Performance Measures:

B. Outcome 2: Grounds Maintenance

Outcomes and Measure Descriptions	FY2023	FY2024	Current Goal	Comments
1. Workload Measure: Total number of sites maintained.	54	56	56	
2. Total acres maintained by County employees	235	235	235	includes Airport, Industrial Park, Sawmill Park, County facilities in and around the Town of Accomac
3. Total acres maintained through mowing contracts	150	150	150	mowing outsourced for WRP, Wattsville landfill, Parks & Rec ballfields (at schools), misc County

C. Outcome 3: Docks and Ramps Maintenance

Outcomes and Measure Descriptions	FY2023	FY2024	Current Goal	Comments
1. Workload Measure: Total number of Docks & Ramps sites maintained by Marine Maintenance Specialist	27	27	27	includes weekly trash collection, mowing, weed trimming, and repairs
2. Performance Measure: Total acres mowed/maintained	0	20	20	Mowing and trash collection done by Litter Crew prior to FY2024
3. Performance Measure: Total number of work orders completed	35	37	35	Work orders completed by B&G staff only prior to FY2024

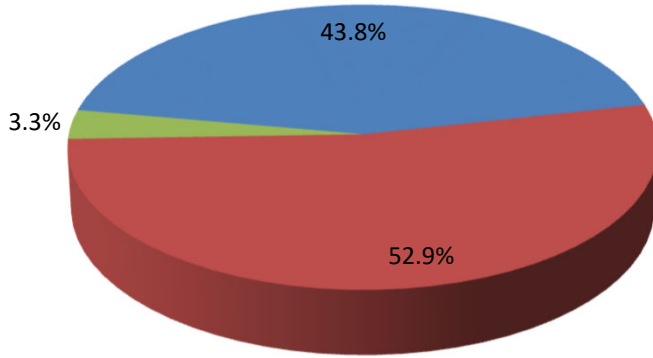
Expenditure History

Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	\$ 693,792	\$ 851,586	\$ 872,952	\$ 1,023,271	17%
Other Operating Expenditures	795,848	902,022	1,054,096	1,154,946	10%
Capital Outlay	567,231	199,282	65,850	8,500	-87%
Debt Service	-	-	-	-	0%
Total	2,056,871	1,952,891	1,992,898	2,186,717	10%

Departmental Budget Summary & Performance Snapshot

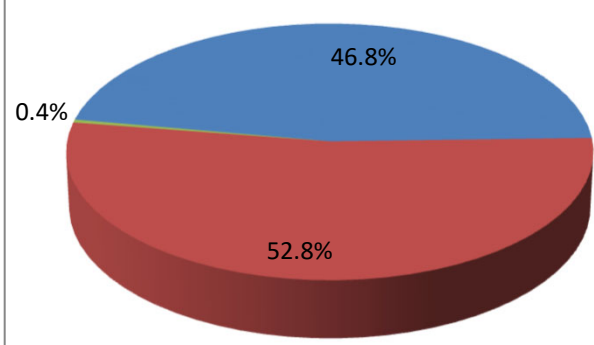
Department or Agency:	Buildings & Grounds	Department Number:	101.4302
Fund:	General Fund	Function:	Public Works

Adopted Budget FY2025



- Personnel Services
- Other Operating Expenditures
- Capital Outlay

Adopted Budget FY2026



- Personnel Services
- Other Operating Expenditures
- Capital Outlay

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Deputy Director - Facilities	1.0	1.0	1.0	1.0	0%
Deputy Director - Infrastructure & Systems	1.0	1.0	1.0	1.0	0%
Building & Grounds Maint. Mechanic	2.0	2.0	2.0	2.0	0%
Building & Grounds Maint. Specialist	3.0	3.0	2.0	2.0	0%
Custodian	4.5	4.5	1.5	1.5	0%
Departmental Administrative Coordinator	0.3	0.3	0.3	0.3	0%
Deputy County Administrator	0.4	0.4	0.4	0.4	0%
Facility Maintenance Technician	0.0	0.0	1.5	1.5	0%
Maintenance Specialist	0.0	1.0	1.0	1.0	0%
Laborer	2.1	2.1	2.1	2.1	0%
Lead Groundskeeper	1.0	1.0	1.0	1.0	0%
Building & Grounds Maintenance Asst.	1.0	1.0	1.0	1.0	0%
Total	16.3	17.3	14.8	14.8	0%

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Buildings & Grounds	Department Number:	101.4302
Fund:	General Fund	Function:	Public Works

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Employee Salary Changes including prior year COLA and Compensation Study results and current year benefit adjustments	n/a	Recurring	\$ 150,319
Pay for On-Call Program - Weekends/Holidays	n/a	Recurring	16,000
Increase Contract Maintenance Costs - Social Services	n/a	Recurring	9,200
Maintenance Service Contracts - Funding Increase	n/a	Recurring	32,700
Increase in Electrical Services	n/a	Recurring	14,950
Maintenance Supplies	n/a	Recurring	8,000
Abandon Heating Oil UST - 911 Center	n/a	Reserves	6,000
Building Assessment/Design Services - Clerk's Office	n/a	Reserves	39,000
TOTAL			\$ 276,169

Contact Information

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Telephone:	(757) 787-1468	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Accomack County Health Department	Department Number:	101.5101
Fund:	General Fund	Function:	Health and Welfare

Mission Statement:

Our mission is to prevent illness and disease, protect the environment, and promote optimal health and emergency preparedness for everyone on the Eastern Shore of Virginia. We are people of the community, for the community.

Description of Services Provided:

1. Environmental Health Services - permitting and inspection of sewage disposal systems and wells; permitting and inspection of food establishments (restaurants), migrant labor camps, tourist establishments, campgrounds and pools; rabies investigations and zoonotic disease control; public beach monitoring, shoreline surveys, general environmental complaints
2. Family Planning and GYN Services - Family Planning Clinics are held twice weekly.
3. Maternal and Child Health (MCH): maternity clinics are held 3 days weekly in the ES Health District, supported by Certified Nurse Practitioners. MCH Perinatal and Maternal, Infant, and Early Childhood Home Visiting (Nurse-Family Partnership) Programs add additional support for these services.
4. Immunization Services - Immunizations required for entry into school are provided free. Additionally, seasonal flu vaccines are provided. An Immunization Action Plan grant provides assistance.
5. Communicable Disease Investigation, Treatment and Control - Surveillance and epidemiology, prevention and education. Clinical services are provided for sexually transmitted diseases; tuberculosis control measures include risk assessments, regional chest clinics, and directly observed therapy. A Ryan White grant supports delivery of case management and clinical services for HIV/AIDS patients.
6. Nutrition Services - The Special Supplemental Nutrition Program for Women, Infants and Children (WIC) provides high-quality nutritional care and food to participants.
7. Administrative Services - Office services support for clinical and field services, clinic registration/exiting, records management, billing and patient accounts, vital statistics, death certificates, Medicaid transportation - CBBT scripts; human resources management, purchasing and property management, information technology, videoconferencing, distance learning, budgeting, fiscal services.
8. Emergency Preparedness and Response - Ensures the development of emergency response plans, policies, and procedures that identify, prioritize, and address public health and healthcare response to all hazards across all functions. Well-developed response plans are critical to protecting public health in the event of an emergency. This program emphasizes a planned response to all hazards, both natural and man-made, and ensures a prepared workforce through training and exercises related to public health emergencies.
9. Population Health Management / Chronic Disease Prevention - Breast and Cervical Cancer Early Detection and Prevention (Every Woman's Life); Community Coalition Building, Support, and Participation (Eastern Shore Healthy Communities, Community Partners of the Eastern Shore, Go & Grow Eastern Shore, Eastern Shore Disaster Preparedness Coalition, Eastern Shore Migrant and Immigrant Council, Delmarva Avian Influenza Task Force, Eastern Shore Telehealth Consortium).
10. Community Outreach Services: Education, community wide screenings, community assessments, and connecting residents to needed services. Regular sustained presence at both poultry plants and community events and spaces to provide information and education on services provided and various health topics.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Accomack County Health Department	Department Number:	101.5101
Fund:	General Fund	Function:	Health and Welfare

Current Departmental Goals:

ESHD will focus on protecting the health and promoting the well-being of people on the Eastern Shore by:

1. Minimizing the impacts of preventable diseases.
 - 1.1 Continue public health education of all residents, particularly those at highest risk of negative health outcomes.
 - 1.2 Conduct monthly surveillance of reportable diseases and respond accordingly where increased risk is apparent.
2. Improving access to needed mental, physical and social health services
 - 2.1 Achieve and sustain a state-wide two-quarter average non-fatal drug overdose rate of less than 42 per 10,000 ED visits
 - 2.2 Provide disease screening and education throughout the community using our mobile medical unit.
 - 2.3 Continue to track number of services to which ESHD outreach workers have linked residents.
3. Maintaining a competent & valued workforce
 - 3.1 Decrease "time to fill" quarter-over-quarter by 15% for three consecutive quarters
 - 3.2 Maintain voluntary turnover rate (excluding retirements) that does not exceed 10% over the prior 12 months.

Accomplishments and Challenges in the last 2 fiscal years:

- Outdoor 24/7 access AED placements in 22 locations in Accomack County including all ACPS ball fields and Tangier Island.
- Successful implementation of our Mobile Medical Unit which allows increased access to services at locations in other parts of the county; 6 mobile clinics were held throughout the county, serving over 153 community members that otherwise would not have received healthcare services.
- Employed a full-time Community Health Worker to support population health and community outreach efforts.
- Continued employment of two medical interpreters (grant funded until FY25 end) to provide on-site services for patients and staff.
- Employed two full-time Chesapeake Bay Septic Pump Out specialists (grant funded).
- Exceeded clinical goals for family planning, prenatal care, immunizations, and sexually transmitted and other communicable diseases.
- Added capacity and protocols for detecting and treating hepatitis C infections and Tuberculosis.
- Screenings and follow-up of women in the Breast and Cervical Cancer Early Detection Program are at record highs.
- Full staff caseloads carried in the Maternal, Infant, and Early Childhood Home Visiting Program utilizing Nurse-Family Partnership model.
- Greatly improved timely processing of pre-admission screening for long-term support services, all screenings are on time and accurate.
- Supported the Regional Opioid Fatality Review Team.
- Expanded capacity for Emergency Preparedness and Response; maintained and trained a sizable and efficient Medical Reserve Corps (MRC) to support large community events and needs.
- Provided emergency preparedness training and numerous exercise opportunities to maintain a competent workforce able to respond to public health emergencies.
- Currently recognized as NACCHO Project Public Health Ready.
- Provided critical response for environmental health issues (rabies control, restaurant inspections, septic and well permitting and inspections).
- Coordinated PFOS groundwater contamination investigation efforts with federal, state and local authorities to ensure safe drinking water.
- Served as regional liaison with State offices for regional service needs and promoted regional solutions to several problems that affect the Eastern Shore that are shared with nearby Health Districts.
- Worked with County/localities on HRSD to bring municipal sewer service to various areas in the County to ensure adequate means of sewage disposal are available and sustainable for long term growth.
- Continued efforts to improve workforce engagement, workplace safety, organizational effectiveness, diversity and inclusion.
- Successfully filled 98% of vacant positions.

Challenges:

- Maintaining and obtaining additional resources to carry out the agency's mission within the community.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Accomack County Health Department	Department Number:	101.5101
Fund:	General Fund	Function:	Health and Welfare

Major Issues to Address in the Next Two Fiscal Years:

- Maintain and support a healthy, efficient, and productive workforce that will address and respond to the community's public health challenges. Continue the expansion of the population health team. Promote inter-sectoral leadership and collective impact addressing health issues among partners and community stakeholders.
- Complete our Community Health Assessment and create a new Community Health Improvement Plan. This will be completed by January, 2025, and will clarify the priorities and goals for Population Health.
- Continue to promote the education, prevention, and early detection of communicable disease in the community.
- Sustain our role as a community partner for meeting the needs of the County's population. Participate in and support community coalitions, councils, task forces, and consortiums as representatives of public health.
- Continue participation and collaboration on Opioid Fatality Review Team. Support improvements in community access to mental health and substance abuse services. Facilitate and expand community access to free Naloxone. Promote safe prescription drug disposal in the community and facilitate access to free drug disposal kits.
- Continue to develop long term plans to ensure successful implementation of our mobile medical unit to enhance availability of our services based on community feedback.

Outcomes and Workload/Performance Measures:

A. Outcome 1:

Measure Descriptions	FY2023	FY2024	FY2025 Goal	Comments
1. Workload Measure - Food safety inspections conducted	349	551	Maintain FY 2024 levels	An increase in performance or results is a direct outcome of having a fully staffed team of standardized Environmental Health Specialists.
2. Performance Measure - Percentage of food establishment priority violations corrected at time of inspection (Eastern Shore District Data)	89%	91%	93%	Data sourced from the Office of Environmental Health Services (HQ). The statewide target was 70%. The statewide (all 35 Districts) average was 76%. The ESHD was 91% - tied for second highest in the state.

B. Outcome 2:

Outcomes and Measure Descriptions	FY2023	FY2024	FY2025 Goal	Comments
1. Workload Measure - Sewage disposal system (SDS) and well applications processed	443	475	Maintain FY 2024 levels	
2. Performance Measure - Percentage of new SDS construction and well permits completed in 15 business days	93%	91%	95%	
3. Performance Measure - Percentage of new SDS certification letters completed within 30 business days	100%	100%	100%	

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Accomack County Health Department	Department Number:	101.5101
Fund:	General Fund	Function:	Health and Welfare

Outcomes and Workload/Performance Measures:

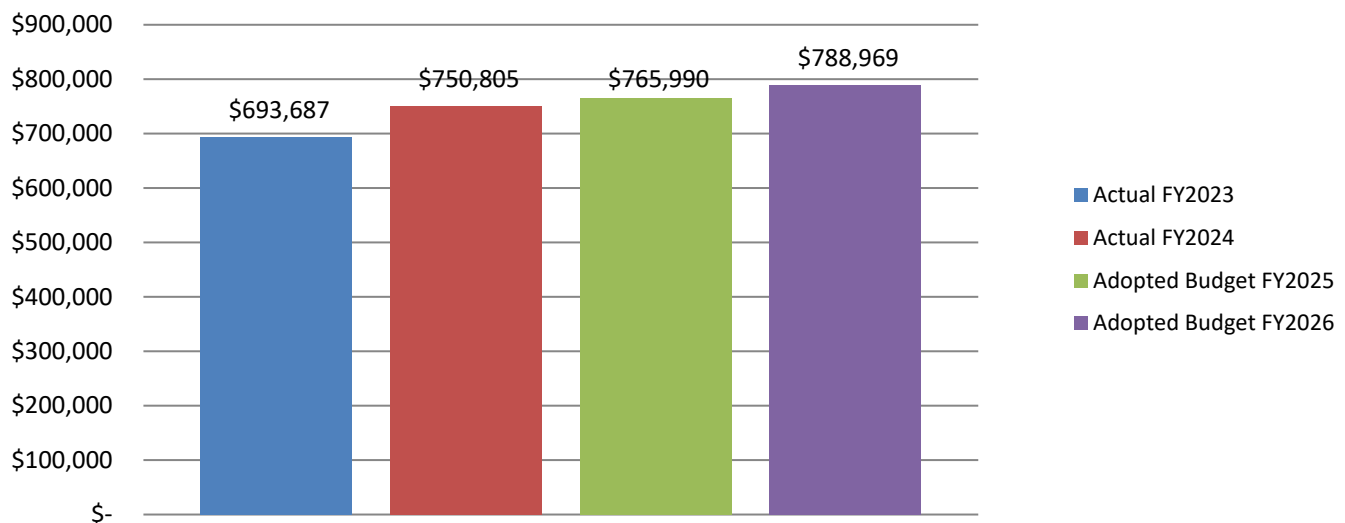
C. Outcome 3:

Outcomes and Measure Descriptions	FY2023	FY2024	FY2025 Goal	Comments
1. Workload Measure - Number of pregnant women served (Eastern Shore District Data)	159	150	140	ESHD is the “backstop” to ensure prenatal care is available to all residents.
2. Performance Measure - Percentage of prenatal patients obtaining adequate care based on time of entry to care (trimester) according to American College of Gynecology (ACOG) standards	98%	98%	100%	
3. Performance Measure - Percentage of prenatal patients receiving and accepting a new prenatal appointment within three weeks of contact with the health department.	100%	100%	100%	75% of patients are seen within two weeks of initial contact, 7 days prior to outcome requirement.

Expenditure History

Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Operating Subsidy	\$ 693,687	\$ 750,805	\$ 765,990	\$ 788,969	3%
Total	693,687	750,805	765,990	788,969	3%

Local Funding History



Departmental Budget Summary & Performance Snapshot

Department or Agency:	Accomack County Health Department	Department Number:	101.5101
Fund:	General Fund	Function:	Health and Welfare

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
No County Positions	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Salaries, Fringe & Operating Expenses - Local Match	n/a	Recurring	\$ 22,979
TOTAL			\$ 22,979

Contact Information

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Departmental Budget Summary & Performance Snapshot

Department or Agency:	School Based Dental Program (administered by ESRHS)	Department Number:	101.5101
Fund:	General Fund	Function:	Health and Welfare

Mission Statement:

To create a healthy Eastern Shore through access to quality care for all.

Description of Services Provided:

1. Basic, preventive dental services - ESRHS provides a sustainable school-based dental program to Accomack County children that has been improving the oral health status of county children since 1995. Our goal is to offer increased access to affordable oral health care for all children. We provide preventive, restorative and emergent (treatment of pain, infection etc.) dental services for all children of Accomack County at ESRHS-staffed dental units at Metompkin Elementary (MES), Pungoteague Elementary (PES), and Nandua Middle Schools in partnership with Accomack County Public Schools (ACPS). The newest permanent school dental site in Accomack County opened on the campus of Nandua Middle in May 2022. Children may additionally receive restorative and surgical dental care at ESRHS Atlantic, Franktown, and Eastville Community Health Centers. All Accomack County children ages six months to 18 years are served in this dental program.
2. Traveling Oral Health Prevention Program (TOPs) - ESRHS added an outreach component to the program in 2012. The dental team travel with portable dental chairs to provide preventive dental services to students in other Accomack County public schools that do not have an on-site dental clinic. The important aspect of this program is that children with untreated dental disease can be identified and connected to other ESRHS sites for necessary treatment.
3. Migrant/Head Start Programs - ESRHS contracts with ACPS to provide preventive dental services for Head Start program children as well as children attending the migrant program each summer. Dental services are offered in Accomack County's Head Start locations in Accomack and Hallwood. This is more convenient for our patients and parents as it prevents any transportation barriers.

Current Departmental Goals:

See Outcomes in section below.

Accomplishments and Challenges in the last 2 fiscal years:

1. Recruitment and retention of trained staff - Challenge: Recruiting and retaining trained staff. Accomplishment: ESRHS partnered with ESCC to develop a dental assistant program. Accomplishment: The same dentist has provided care at PES for the last 19 years, the dentist at MES has been there since 2018 and a dentist with 8 years of tenure at ESRHS has been providing care at Nandua since it opened. Accomplishment: ESRHS now has an active dental residency program and is currently hosting 1 dentist. Staff hope to retain the current resident as a permanent dentist once the year-long program is complete. The resident who completed the program in July became a full time employee in December and is providing care at Franktown.
2. Days of Service - Challenge: Maintaining adequate staffing to provide dental care 5 days per week in the TOPs program while experiencing a national shortage of dentists. The TOPs program provided a total of 93 days of service, an increase of 31 days over prior year. Accomplishment: One of our retiring dentist agreed to stay on 3 days per week to provide care in the traveling program. There were 841 total combined days of service for all school sites including TOPs in comparison to 804 in the previous year.
3. Visits provided - For the year ended May 31, 2024, visits increased by 2% compared to prior year. A total of 9,220 dental visits were provided compared to 9,044 in the previous year, an increase of 176 visits. Accomplishment: 3,670 children of all ages received quality, convenient dental care without requiring their parents to miss work for their appointments.
4. Service to older children - Challenge: Children in the upper schools and other elementary schools without an on campus dental unit do not have ready access to care. A continuum of care becomes more challenging for children as they rely on transportation to receive treatment. Accomplishment: The addition of the Nandua Middle on-site dental unit has increased access to care for students as well as other local children. This year 1,644 children ages 12 and up received dental care, a 23% increase over prior year. The TOPs program continues to provide care at other ACPS middle and high schools that do not have an onsite dental program.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	School Based Dental Program (administered by ESRHS)	Department Number:	101.5101
Fund:	General Fund	Function:	Health and Welfare

Major Issues to Address in the Next Two Fiscal Years:

- 1) Recruiting and retaining dentists. There is a national shortage of dentists and ESRHS has been working hard to recruit the most qualified professionals as well as the best fit in terms of our mission.
- 2) Training for dental assistants - ESRHS partners with the Eastern Shore Community College to develop a successful, sustainable dental assistant certification program. The Nancy J. Stern scholarship is available to ESCC dental students which aids in reducing education barriers.
- 3) Quality - Increasing the number of children who receive the recommended sealants and who complete their treatment plans by the end of the academic year. These two measures are the best indicators of improved oral health.
- 4) Maintaining ACPS partnership - Maintaining and enhancing the relationship with ACPS is critical to the success of this program. Continued meetings with the ACPS Superintendent and staff is a top priority to assure the program maximizes access and care.

Outcomes and Workload/Performance Measures:

A. Outcome 1: Increase dental program utilization

Measure Descriptions	FY2023	FY2024	Current Goal	Comments
1. Workload Measure - Total patients served	3,687	3,670	3,900	FY23 Patients - 3,687. FY24 patients - 3,670. Goal based on projected days and average visits per patient.
2. Workload Measure - The number of middle and high school children served	1,341	1,644	1,660	The 23% increase of middle and high school students served is largely due to the opening of the Nandua dental site which opened in May 2022.
3. Performance Measure - The average number of visits per child	2.45	2.38	2.5	National average is 2.5 visits per year. Increasing the number of visits results in more patients completing recommended treatment plans. High risk children benefit greatly from receiving preventive services more often (check ups every 3 months.)

B. Outcome 2: Expand Program Capacity

Outcomes and Measure Descriptions	FY2023	FY2024	Current Goal	Comments
1. Workload Measure - Increase # of FTE Dentists to provide service	10.4	9.8	11.0	Reflects total system dentist resources. Difficult to recruit dentists due to national shortage.
2. Performance Measure - Dental days of service	804	841	845	Goal based on 250 days at MES/NMS/PES & 95 TOPs days.
3. Performance Measure -Schools offering outreach services through TOPs.	3	3	3	Requires collaboration with ACPS. Continuing services at Accawmacke, Kegotank, and Arcadia Middle. Nandua became a permanent site in May 2022.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	School Based Dental Program (administered by ESRHS)	Department Number:	101.5101
Fund:	General Fund	Function:	Health and Welfare

Outcomes and Workload/Performance Measures:

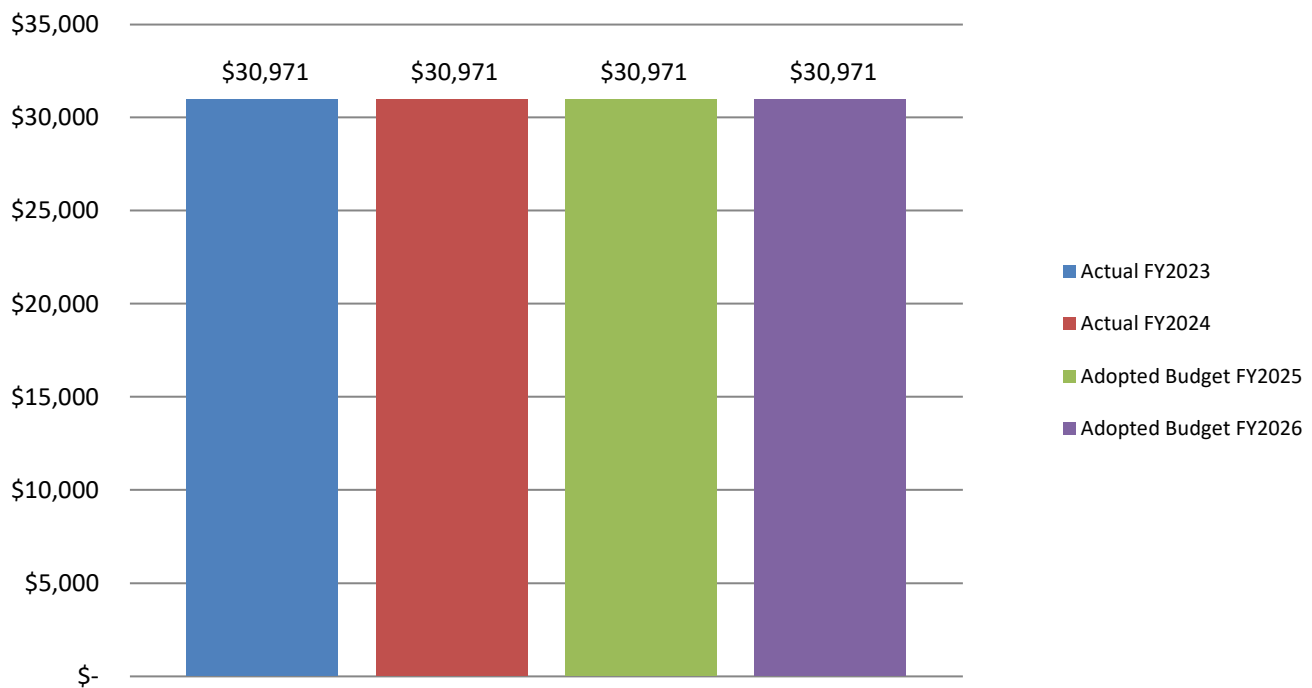
C. Outcome 3: Reduce Dental Disease in Accomack County Children

Outcomes and Measure Descriptions	FY2023	FY2024	Current Goal	Comments
1. Workload Measure - Total Patient visits provided	9,044	9,220	9,300	Goal based on days of service per site X average # patients seen per day. Average visits/day: MES - 11; NMS - 12; PES - 11; TOPs - 8.
2. Performance Measure - Complete sealants for 50% of patients needing sealants within 6 months	77%	75%	80%	1,904 dental sealants completed for children ages 6-9. This is one of the best ways to prevent cavities.
3. Performance Measure – Caries Risk Assessment provided at initial and recare visits	99%	100%	100%	Identifies children who are at higher risk of developing dental caries, helps dental team with individualized treatment planning and improves health outcomes. 5,453 Caries Risks Assessments were completed.

Expenditure History

Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Operating Subsidy	\$ 30,971	\$ 30,971	\$ 30,971	\$ 30,971	0%
Total	30,971	30,971	30,971	30,971	0%

Local Funding History



Departmental Budget Summary & Performance Snapshot

Department or Agency:	School Based Dental Program (administered by ESRHS)	Department Number:	101.5101
Fund:	General Fund	Function:	Health and Welfare

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
No County Positions	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/ (Decrease)
None	n/a		\$ -
TOTAL			\$ -

Contact Information

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Departmental Budget Summary & Performance Snapshot

Department or Agency:	Eastern Shore Community Services Board	Department Number:	101.5205
Fund:	General Fund	Function:	Health and Welfare

Mission Statement:

The Mission of the ESCSB is to provide services, supports, prevention and education regarding mental health, intellectual disabilities, developmental disabilities and substance use issues to the people of the Eastern Shore of Virginia utilizing a person centered, coordinated care delivery model.

Description of Services Provided:

A political subdivision of the Commonwealth of Virginia as outlined in Chapter 5, Title 37.2-500 of the Code of Virginia, the Eastern Shore Community Services Board (ESCSB) was formed in 1971 to provide mental health and substance use disorder outpatient services to those in need of such; as well as community based day support services and residential services to individuals with intellectual and developmental disabilities in Northampton County and Accomack County, Virginia. It is a non-profit, tax-exempt organization funded by: The Commonwealth of Virginia; Accomack County, Virginia; Northampton County, Virginia; Insurance; Payment for services based on a fee scale and various federally funded block grants. The ESCSB provides services in facilities located in communities throughout the Eastern Shore of Virginia. As provided in the Code of Virginia, the Eastern Shore Community Services Board was sanctioned and formed by the local governing bodies of Accomack and Northampton County in 1971. The organization is known locally as the ESCSB (or simply the CSB). Licensed and funded through the Virginia Department of Behavioral Health and Developmental Services (The Department), the ESCSB is one of 40 community services boards in Virginia. These community services boards, in conjunction with 16 state facilities, form the public mental health, intellectual disabilities, and substance abuse service delivery system. The ESCSB is governed by a Board of Directors appointed by Northampton and Accomack Counties' Boards of Supervisors. Since its inception in 1971 as a bi-county provider, the ESCSB has been providing quality services for individuals with mental health and substance use disorders and developmental disabilities. No one will be denied access to services due to inability to pay. There is a discounted/sliding fee schedule available. ESCSB Developmental services are person or family-centered and the involvement of the individual and/or family is critical to meeting their identified needs. It is a shared vision and a shared responsibility which requires involved parties to work together for a common goal. Transportation is provided for services and is a critical part of getting individuals to and from services from the Chesapeake Bay –Bridge Tunnel to the Maryland line and Tangier Island. ESCSB staff receive comprehensive training to include: CPR, positive behavioral supports, medication management as well as Human Rights and numerous other service specific areas. Maintaining qualified and dedicated staff is a goal we strive for and although turnover does occur, many staff have been with the agency for 20+ years. Reimbursement is primarily provided through Medicaid for most services, with augmentation from other funding sources in certain instances. These may include grants and local matching funds. ESCSB Developmental Services include: Residential Programs, Supervised Apartments, and Group Homes, Day Support, and Case Management services.

Current Departmental Goals:

The ESCSB would like to continue to be the provider of choice for Mental Health, Substance Use Disorder and Recovery as well as Developmental Services, on the Eastern Shore. In order to do so, we must increase our recruiting and retention capabilities by increasing our starting pay while remaining vigilant regarding compression fatigue.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Eastern Shore Community Services Board	Department Number:	101.5205
Fund:	General Fund	Function:	Health and Welfare

Accomplishments and Challenges in the last 2 fiscal years:

Through the varied programs provided by the ESCSB over 2,000 individuals, over 70% of whom are residents of Accomack County, have received services in each of the past two years. This total excludes those taking part in our educational and outreach initiatives. Additionally the ESCSB has launched the State's first mobile unit to facilitate medication assisted treatment of an opioid use disorder and in consultation with our legislators have organized a fatality review board consisting of community stakeholders to better understand and more proactively address opioid use disorder on the Eastern Shore. The Board continues to monitor ways in which new revenues can be generated while prudently managing expenses. During the past fiscal year, we have implemented the myescsb mobile app for clients to monitor their appointments, balances and health care. Our board has also approved a 32-40 hour work week which has shown great results with work life balance and employee satisfaction. Our facility hours have not changed and we have seen no drop in client services due to the decreased hours. Our group activities at Day Support in Exmore and the Clubhouse in Parksley are gradually growing back to pre COVID levels. Telehealth has continued to be a viable option to in person services. Locating qualified individuals to fill vacant positions continues to be one of our major challenges. We have raised our minimum starting rate for full time employees to \$15/hour. The Board remains responsive to these evolving conditions and committed to providing uninterrupted care to the residents of Accomack County.

Major Issues to Address in the Next Two Fiscal Years:

Our biggest challenge continues to be personnel and salaries. As the cost of living increases, we are finding it extremely difficult to increase our wages accordingly, and are still experiencing difficulty in retaining and recruiting providers of all levels. This will continue to be our biggest hurdle over the next two fiscal years.

Outcomes and Workload/Performance Measures:

A. Outcome 1: Mental Health Services

Measure Descriptions	FY2023	FY2024	Current Goal	Comments
1. Workload Measure: Number of individuals receiving services	3,215	3,326	3,400	
2. Performance Measure: Total service costs	\$5,488,659	\$6,948,048	\$8,209,020	Case managers and clinicians have had salary increases in FY25 to bring them up to something close to comparable in an effort to retain staff
3. Performance Measure: Service capacity	29 FTE, 37 slots	29 FTE, 37 slots	29 FTE, 37 slots	

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Eastern Shore Community Services Board	Department Number:	101.5205
Fund:	General Fund	Function:	Health and Welfare

Outcomes and Workload/Performance Measures (continued):

B. Outcome 2: Developmental Services

Outcomes and Measure Descriptions	FY2023	FY2024	Current Goal	Comments
1. Workload Measure: Number of individuals receiving services	166	150	226	
2. Performance Measure: Total service costs	\$3,694,530	\$4,014,961	\$4,530,361	
3. Performance Measure: Service capacity	5 FTE, 49 slots, 37 beds	5 FTE, 49 slots, 26 beds	5 FTE, 49 slots, 26 beds	Due to staffing issues, we have had to close 5 group homes.

C. Outcome 3: Substance use disorder services

Outcomes and Measure Descriptions	FY2023	FY2024	Current Goal	Comments
1. Workload Measure: Number of individuals receiving services	385	419	475	
2. Performance Measure: Total service costs	\$2,195,109	\$2,319,457	\$2,713,000	
3. Performance Measure: Service capacity	12.5 FTE	12.5 FTE	13.5 FTE	

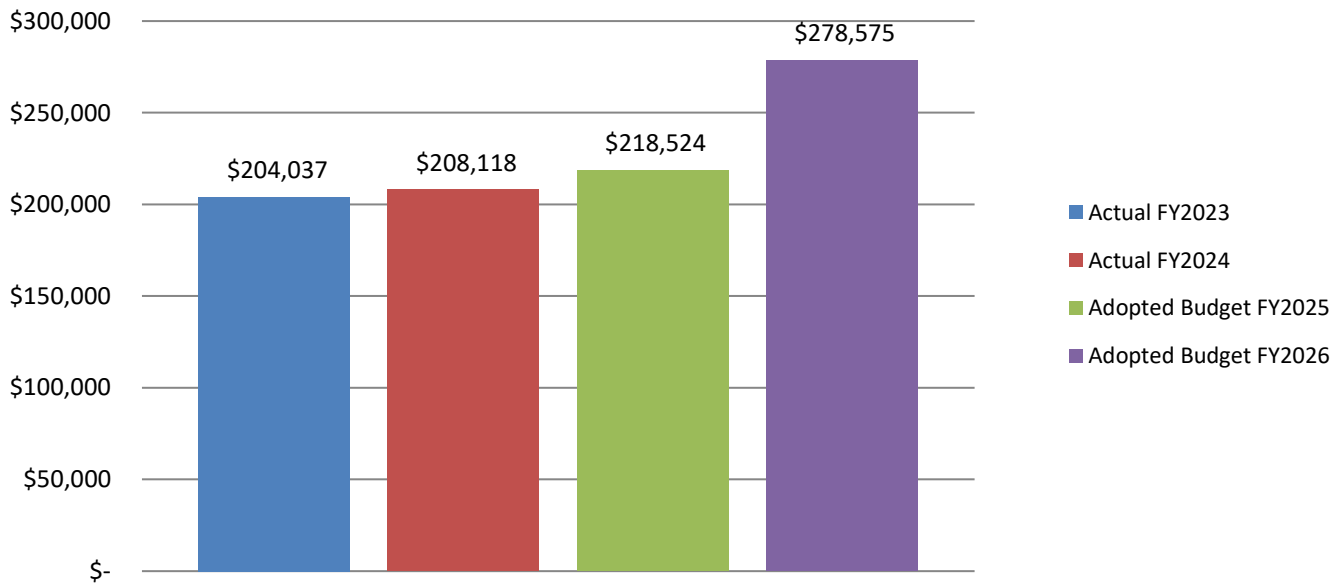
Departmental Budget Summary & Performance Snapshot

Department or Agency:	Eastern Shore Community Services Board	Department Number:	101.5205
Fund:	General Fund	Function:	Health and Welfare

Expenditure History

Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Operating Subsidy	\$ 204,037	\$ 208,118	\$ 218,524	\$ 278,575	27%
Total	204,037	208,118	218,524	278,575	27%

Local Funding History



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
No County Positions	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Operating Resources	n/a	Recurring	\$ 60,051
TOTAL			\$ 60,051

Contact Information

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Departmental Budget Summary & Performance Snapshot

Department or Agency:	Eastern Shore Area Agency on Aging	Department Number:	101.8110
Fund:	General Fund	Function:	Health and Welfare

Mission Statement:

Eastern Shore Area Agency on Aging/Community Action Agency (ESAAA/CAA) is a non-profit agency providing quality, integrated human services to children, families and seniors on the Eastern Shore of Virginia. We build partnerships with those we serve and other community resources in order to foster health, independence and self-sufficiency.

Description of Services Provided:

ESAAA/CAA operates 2 Senior Centers -and is currently helping residents and their families that are poverty stricken, which provide nutritious meals, transportation to the facilities, social services, health education, assistance with utilities during emergencies and recreational activities designed to promote physical, emotional, and mental stimulation. The agency operates two federally funded Older Workers Employment and Training Programs. We partner with the Community College to administer Workforce Investment Act funds, Digital Learning/ Technology and Senior Community Services Employment Program for persons Aged 55 and older in finding a job / or job training. We are the local Health Insurance Counseling Agency and Medicare/Medicaid Programs. With the help of volunteer's older adult's assistance is provided to obtain low-cost prescription drug plans and Medicare Supplement Insurance plans and operate the local Ombudsman program. We provide over 30,000 home delivered meals to homebound seniors and handicapped. ESAAA/CAA also operates Project Head Start Program that consist of 8 Preschool classrooms offered full-day for Two-Hundred and Eighteen (218) Children that receive comprehensive health programs, mental health, nutritional and developmental screenings, assessments, and follow-up services to promote school readiness skills. The agency provides emergency home repairs and ramps for seniors and disabled.

Current Departmental Goals:

1. Increase outreach and participation efforts of underserved populations in ESAAA/CAA Programs and activities to better serve and reflect the demographic diversity of our geography. Hired an Outreach Worker. Goal II: Engage Stakeholders (Community)
 2. Fund Raising
 3. Encourage regular communication with a wide range of stakeholders to forge more meaningful relationships. Critical Success Indicators
 4. Partnered with Community College for a Certification Class in Technology for Seniors/ Ongoing Begin in Fall 2021 15-participants -Spring Class 20 New participants
- Goal III: Empower Older Adults, Low-income individuals, and Families (Family)
Develop annual community needs assessment surveys

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Eastern Shore Area Agency on Aging	Department Number:	101.8110
Fund:	General Fund	Function:	Health and Welfare

Accomplishments and Challenges in the last 2 fiscal years:

Accomplishments

1. the Agency received a 5 year grant for Healthy Initiatives for Children -Diabetes "Mind Exercise Nutrition, Do IT' (MEND)
2. ESAAA/CAA provided free tax programs to 56 individuals resulting in \$60,000 in refunds and saving over \$14,500 in fees
3. We have extended food delivery services for our Senior Program to include lower Northampton County (South of Cape Charles) and upper Accomack North of Hallwood. With a Waiting list
- 4.ESAAA/ CAA assisted the community with over \$50,000 in Emergency Services
- 5.The agency provided 44,000 nutritious meals to our Head Start Children, our Senior Centers provided 15,000 hot meals an increase of 6,000 additional meals and 30,000 Home Delivered Meals.

Challenges Eastern Shore have a significant portion of their population—both older adults and children—who face economic hardships, food insecurity, and limited access to essential services. Increased funding for food programs and services for these groups is vital to addressing these needs.

1. Our agency has assisted 1,121 families served an increase of 90 % from last year “families with emergency needs such as rent, food, or utilities. We work with these families to address the root causes of the problems. However, we continue to struggle with the 35-45% of clients who fail to follow through with steps designed to improve their long-term self-sufficiency.

Major Issues to Address in the Next Two Fiscal Years:

(Agency) Enhance and Maintain the Agency’s Capacity to Achieve Results.

It is a vital part of ESAAA/CAA mission to Improve the capacity of the agency to serve our clients, to be responsive to the needs of community stakeholders, and to educate elected officials and the general public about poverty and the impact that it has on our community. Expansion of universal pre-k in both counties that reduces the number of children that are eligible for Head Start. The increase in funding for Early Childhood throughout the state impacts the number of children that we will have to serve. Also. The shift of public schools focuses on birth to five will impact our recruitment and enrollment.

A New ROOF for Hare Valley Center

Transportation Buses for Seniors

(Community) Engage Stakeholders; Community is at the core of Community Action and Area Agency on Aging.

ESAAA/CAA will advocate to be at the forefront of leadership on issues regarding poverty and its impact in the community (funders, local governments, nonprofits, low-income residents) in the process of finding solutions to the problems caused by poverty.

(Families) Empower low-income individuals and families to transform their own lives. Following the (Agency) Enhance and Maintain the Agency’s Capacity to Achieve Results.

It is a vital part of ESAAA/CAA mission to Improve the capacity of the agency to serve our clients, to be responsive to the needs of community stakeholders, and to educate elected officials and the general public about poverty and the impact that it has on our community.

In conclusion increasing financial resources for food and support services for older adults and children on the Eastern Shore of VA is a strategic investment in both immediate needs and long-term community health and stability. The return on this investment is not just a healthier, more resilient population but a reduction in future healthcare and social service costs.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Eastern Shore Area Agency on Aging	Department Number:	101.8110
Fund:	General Fund	Function:	Health and Welfare

Outcomes and Workload/Performance Measures:

1 Assisting seniors in maintaining their independence

Measure Descriptions	FY2024	FY2025	Current Goal	Comments
Number of unduplicated services provided to seniors	3,219		3,219	An increase from 2023
Percent of seniors receiving case management services who avoid nursing home placement for 12 months	95%		98%	
Percent of seniors admitted to the hospital that avoid rehospitalization within 60 days	100%		100%	

2 Preparing at-risk children for school success

Outcomes and Measure Descriptions	FY2024	FY2025	Current Goal	Comments
Number of children/families completing one year of Head Start	218		218	
74,495 meals served to 218 children enrolled in the Head Start Program	92%		100%	
Percent of children receiving all required immunizations, completed dental treatments, and passing a nutritional assessment	100%		100%	

3 Assisting at-risk families to become more self-sufficient

Outcomes and Measure Descriptions	FY2024	FY2025	Current Goal	Comments
Number of families participating in activities that lead to self-sufficiency i.e. budget workshops, individual development accounts, credit repair training etc.	157		218	Earned Income Tax Program Free Tax Assistance
Percent of families who develop and stay on budget for 9 months	N/A		85%	VITA Tax Program Budgeting
Percent of families who improve their credit score within 6 months of training	N/A		82%	

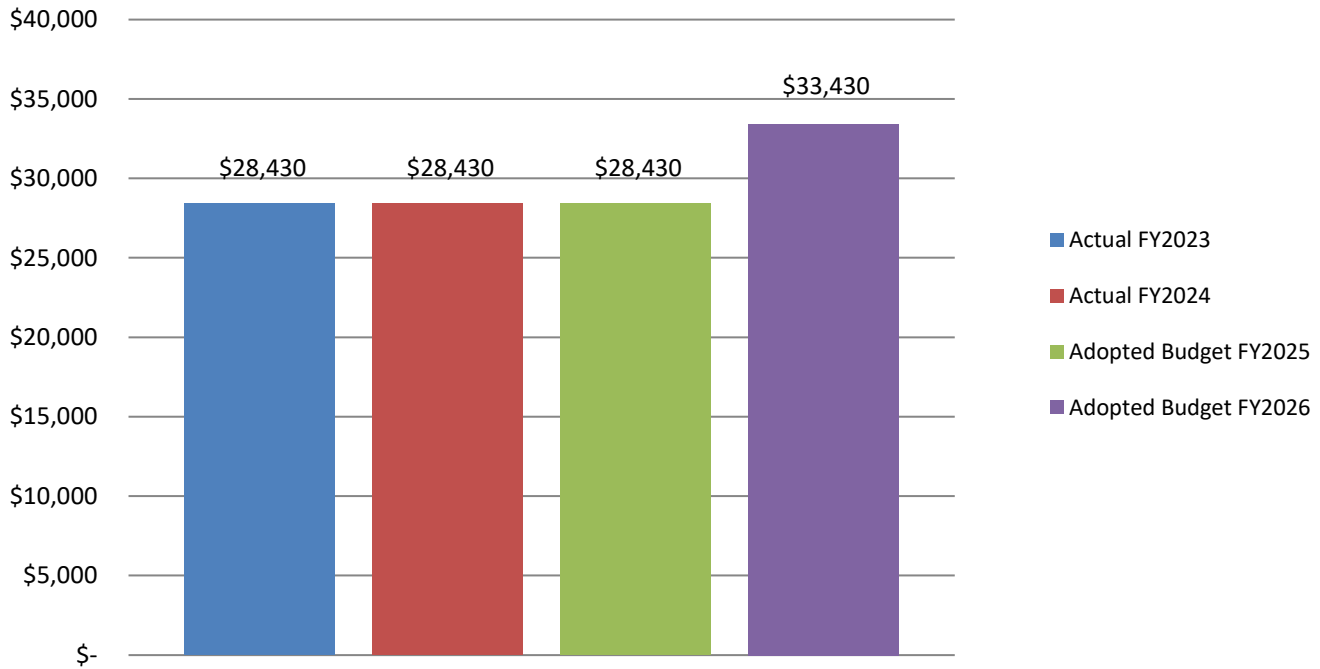
Expenditure History

Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Operating Subsidy	\$ 28,430	\$ 28,430	\$ 28,430	\$ 33,430	18%
Total	28,430	28,430	28,430	33,430	18%

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Eastern Shore Area Agency on Aging	Department Number:	101.8110
Fund:	General Fund	Function:	Health and Welfare

Local Funding History



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
No County Positions	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Aging Population Steady Increasing /Cost Increase for Services	n/a	Recurring	\$ 5,000
TOTAL			\$ 5,000

Contact Information

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Departmental Budget Summary & Performance Snapshot

Department or Agency:	Tax Relief for the Seniors, Disabled and Disabled Veterans, Surviving Spouses & Volunteer Fire Company Active Members	Department Number:	101.5306
Fund:	General Fund	Function:	Health and Welfare

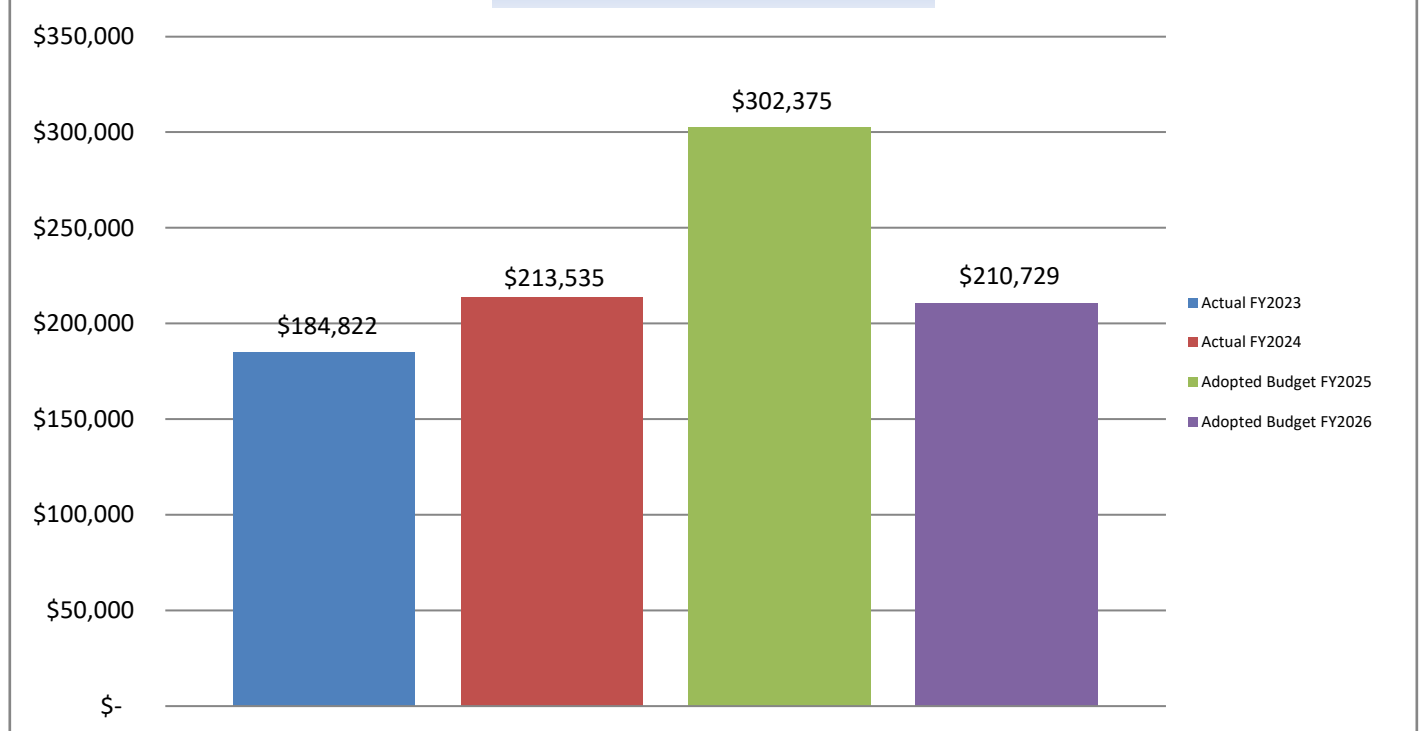
Department Description:

Accomack County has various Tax Relief programs. The Elderly and Disabled, Veterans, Volunteer Fire Company Active Members and Surviving Spouse programs provide full or partial exemption from real estate taxes for those who meet specific guidelines. The program is administered by the Commissioner of Revenue using guidelines established by the Board of Supervisors.

Expenditure History

Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Other Operating Expenditures	184,822	213,535	302,375	210,729	-30%
Capital Outlay	-	-	-	-	0%
Debt Service	-	-	-	-	0%
Total	\$ 184,822	\$ 213,535	\$ 302,375	\$ 210,729	-30%

Local Funding History



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
No County Positions	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Tax Relief for the Seniors, Disabled and Disabled Veterans, Surviving Spouses & Volunteer Fire Company Active Members	Department Number:	101.5306
Fund:	General Fund	Function:	Health and Welfare

Summary of Budget Increase/(Decrease) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/ (Decrease)
Surviving Spouses relief	n/a	Recurring	\$ 9,000
Reclassification adjustments	n/a	1-Time	(100,646)
TOTAL			\$ (91,646)

Contact Information

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Departmental Budget Summary & Performance Snapshot

Department or	Eastern Shore Community College	Department Number:	101.8110
Fund:	General Fund	Function:	Education

Mission Statement:

Your Eastern Shore Community College welcomes all learners by providing educational pathways and support services that expand aspirations and lead to a vibrant community.

Description of Services Provided:

Eastern Shore Community College (ESCC) is a member of the Virginia Community College System and serves the residents of Accomack and Northampton counties as a two-year institution of higher learning. ESCC offers degree and certificate programs as well as workforce training, community events, library services, adult basic education, English as a second language (ESL), and GED services. All ESCC library resources, facilities, and services are made available to high school students, teachers, and the Eastern Shore community at large. For the last two years, ESCC has hosted a homecoming / alumni event in October as well as an Art Stroll in February, both of which attracted several hundred people. In addition, there are many seminars and workshops, guest speakers, and other events open to the community. The Eastern Shore Literacy Council is housed on ESCC's campus, providing literacy education that is open to the public. The Academy for Lifetime Learning and the Science and Philosophy Group both utilize space at ESCC to host lectures and classes to the community. The College also partners with agencies such as Eastern Shore Community Services Board, Eastern Shore Coalition Against Domestic Violence, Foodbank of the Eastern Shore, and ESAAA/CAA to provide information on and access to the various services offered by these organizations.

Current Departmental Goals:

From the ESCC Strategic Plan:

- Recruit local businesses for internship opportunities ensuring the businesses are industry-diverse as well as employee diverse.
- Professional development for faculty and staff regarding equity and cultural competence
- Investing in student organizations and clubs
- Creating peer affinity groups on campus
- Identify needed skills for the 21st century, including local employers in the conversation, and assuring the skills are taught in the classes offered at ESCC
- Identify and resolve hurdles to program entry
- The College will continue to serve as a hub for community conversations
- Increase retention of current students; session to session and term to term
- Increase completion rates
- Increase the number of first-time students
- Promote and support extracurricular activities
- Routinely examine key trends across a variety of areas, including enrollment, population, demographics, etc.
- Ensure the college balances academic and workforce programs
- Build and leverage career pathways
- Increased use of skills-based learning in the workforce as opposed to a singular focus on credentials-based learning
- Increase the number of students that complete the FAFSA
- Increase the number of students that apply for financial aid through the ESCC Foundation scholarships
- Invest in marketing plans that promote affordable access
- Create and promote pathways to careers
- Contact to Career – combining career assessment and mentoring with experiential learning for all students in STEM-H programs.

Departmental Budget Summary & Performance Snapshot

Department or	Eastern Shore Community College	Department Number:	101.8110
Fund:	General Fund	Function:	Education

Accomplishments and Challenges in the last 2 fiscal years:

Accomplishments:

- 1) Our robust mixture of in-person, hybrid, and online instruction continues to meet the educational needs of the Shore. Student activities continue to increase with activities such as academic year beginning and ending gatherings, club field trips, various art contests, etc.
- 2) Successful Adult Basic Education/ESL/GED programs, with a significant increase in ESL enrollment (currently exceeding annual target of 173 by almost 200 students), and the continued program partnership with the Eastern Shore Regional Jail.
- 3) Significant increase in FastForward and Workforce Credential Grant credentialing programs' enrollments, approximately 350 students / 175%.
- 4) Continued consistent presence in local media, primarily local newspapers, radio, and billboards, as well as other purchases with local vendors for college events (equipment, catering, etc.). Annual average spend with local vendors from county provided funding is approximately \$30,000.
- 5) Provided information to students concerning financial aid and support services available to assist in making education and skills training a reality. Additional coaching and advising support for students.
- 6) Credit enrollment has steadily increased by 26% since 2019. Workforce continues to experience increases in program offerings, enrollment, and revenue, with an increase in enrollment and a corresponding increase in revenue of over 200% since 2022.
- 7) Continued stability in key administrative positions - President and head of Workforce are in their fifth year with the college. Vice-President of Finance and Administration is in sixth year in position, with over 19 years total with the college.
- 8) Lift of the reboot plan in mid-2022.
- 9) Upgrade of entire AV and HVAC systems in Workforce building

Challenges:

- 1) Possible declines in full-time equivalent enrollment causing a decrease in tuition revenue due to decreasing college-age population and increased online options. We are looking at strategies to recruit more adult learners.
- 2) Increasing need for financial support for students, especially emergency funding for tuition and non-academic supports.

Major Issues to Address in the Next Two Fiscal Years:

Continue to maintain a good balance of in-person / hybrid / online instruction modalities in order to serve as many students as possible.

Review of programming to ensure that we are offering programs that fill the needs of Eastern Shore employers. Maintaining / expanding credentialing opportunities in Workforce. Governor Youngkin's focus on workforce development and centralizing it in the state could have an impact on our Workforce Development Services. Changing demographics of the Eastern Shore (lower school age population, more immigrants) will impact our offerings and enrollment.

State funding challenges due to politics.

Legislation regarding no tuition charge for most dual enrollment students will lead to a reduction in revenue, which could be significant if no state funding is forthcoming to assist.

Retirement of current president and incoming new president.

Departmental Budget Summary & Performance Snapshot

Department or	Eastern Shore Community College	Department Number:	101.8110
Fund:	General Fund	Function:	Education

Outcomes and Workload/Performance Measures:

A. Outcome 1: Credit Program Statistics

Measure Descriptions	FY23	FY24	Current Goal	Comments
1. Workload Measure - Number of students served	902	979	950	
2. Performance Measure - Number of credentials awarded	170	170	150	
3. Performance Measure - Number of transfer awards	53	54	50	

B. Outcome 2: Adult Education Statistics

Outcomes and Measure Descriptions	FY23	FY24	Current Goal	Comments
1. Workload Measure - Number of Adult Education students served	304	390	173	Note: VDOE goal for FY24 was 174 and is 173 for FY25.
2. Performance Measure - GED's awarded	13	14	15	20 passed a subtest (4 subtests needed for full GED). Also 1 National External Diploma (NEDP) awarded.
3. Performance Measure - Integrated Education and Training Programs	66	66	65	

C. Outcome 3: Learning Resources Center Statistics

Outcomes and Measure Descriptions	FY23	FY24	Current Goal	Comments
1. Workload Measure - Community patrons served for materials and technology/instructional equipment	50	165	175	The library reopened to the community in early 2022, but usage has significantly decreased from pre-COVID times.
2. Performance Measure - Community utilization of Library Materials	94	39	30	The library reopened to the community in early 2022, but usage has significantly decreased from pre-COVID times.
3. Performance Measure - Utilization of technology/instructional equipment on and off campus	1	0	0	With the wide availability of technology in many places now, this may be a measure we need to re-evaluate.

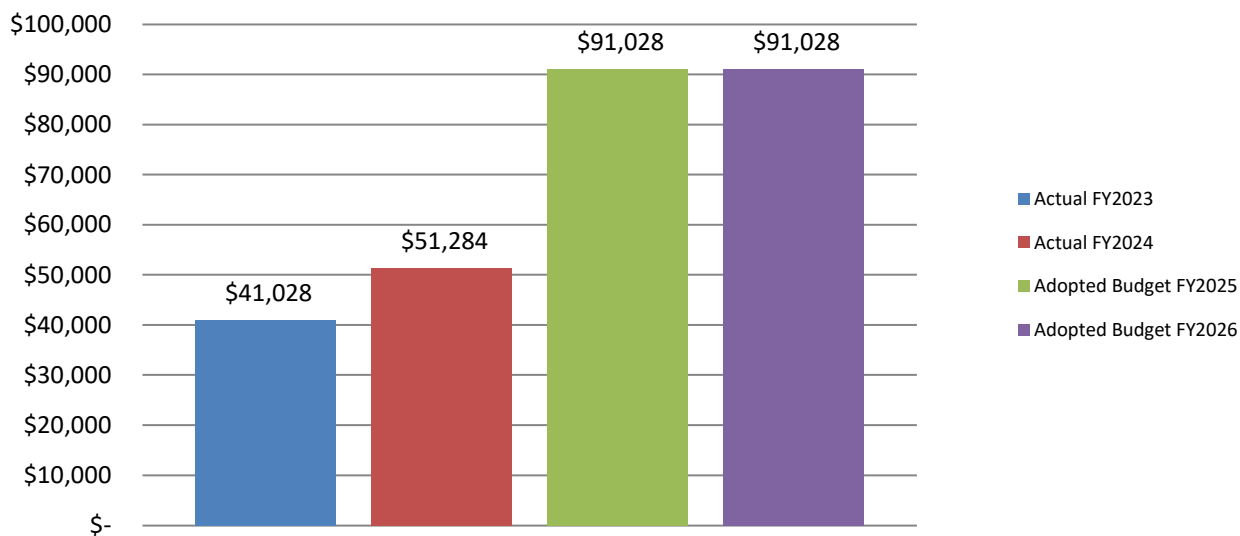
Departmental Budget Summary & Performance Snapshot

Department or	Eastern Shore Community College	Department Number:	101.8110
Fund:	General Fund	Function:	Education

Expenditure History

Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Operating Subsidy	\$ 41,028	\$ 51,284	\$ 91,028	\$ 91,028	0%
Total	41,028	51,284	91,028	91,028	0%

Local Funding History



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
No County Positions	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
None	n/a		\$ -
TOTAL			\$ -

Contact Information

Name:	Eve Belote	Address 1:	Eastern Shore Community College
Title:	VP of Finance and Administration	Address 2:	29316 Lankford Hwy.
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Telephone:	757-789-1767	Zip Code:	23410

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Accomack County School Board Operating Subsidy	Department Number:	101.9301
Fund:	General Fund	Function:	Education

Department Description:

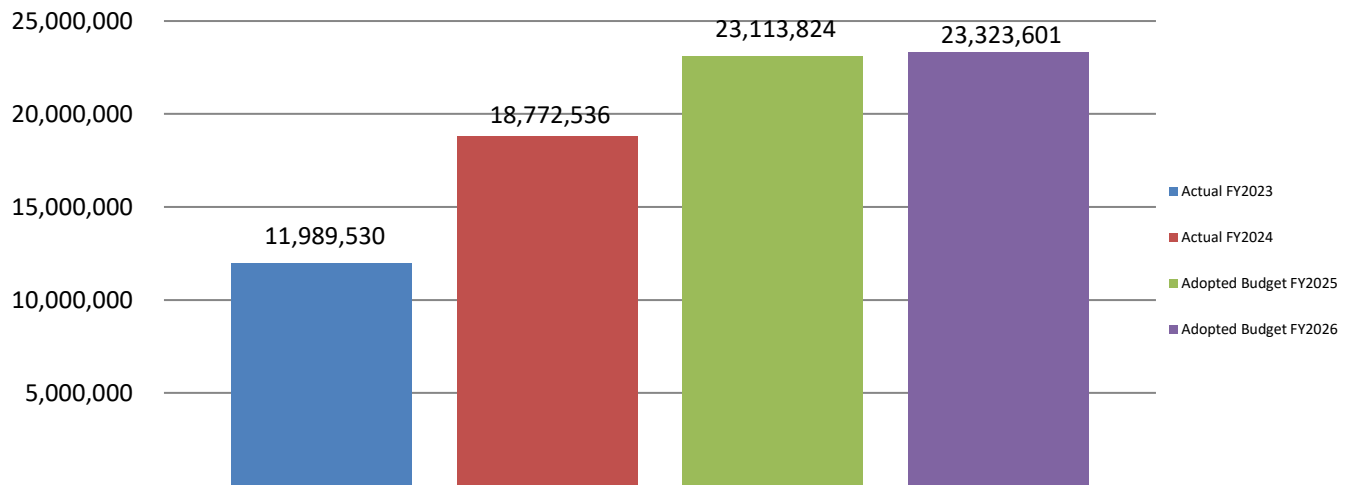
The Accomack County School Board is responsible for the education of approximately 4844 students in 11 public schools located throughout the County. The Accomack County School Board is a legal entity separate and distinct from the County. The School Board's operations are funded from County, State and Federal sources. The amounts below represent the County's local contribution towards the School Board's operations only. The School Board's total adopted budget can be found in the appendix of this document.

In addition to the local share below, the County also funds all debt service associated with public school construction and renovation. Information concerning school debt service requirements is located in the Debt Service portion of this section.

Expenditure History

Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Operating Subsidy	11,989,530	18,772,536	23,113,824	23,323,601	1%
Capital Subsidy	-	-	-	-	0%
Total	11,989,530	18,772,536	23,113,824	23,323,601	1%

Local Funding History



Summary of Budget Increase/(Decrease) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/ (Decrease)
Current year adjustment of revenue share	n/a	Recurring	\$ 209,777
TOTAL			\$ 209,777

Contact Information

Name:	Michael T. Mason, CPA	Address 1:	23296 Courthouse Avenue
Title:	County Administrator	Address 2:	P.O. Box 388
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Departmental Budget Summary & Performance Snapshot

Department or Agency:	Parks & Recreation	Department Number:	101.7109
Fund:	General Fund	Function:	Parks, Recreation & Cultural

Mission Statement:

To enhance the lives of its citizens and visitors, Accomack County Parks and Recreation, will within available resources, develop, maintain, provide and facilitate safe, affordable, environmentally pleasing quality recreational programs and facilities that will enhance the quality of life in our community through diverse programs and excellent customer service.

Description of Services Provided:

The ACPR consists of five staff members, namely:

1 Manager

2 Part-time Sawmill Park Coordinators

2 Part-time Sports Coordinators

Each highly qualified staff member demonstrates skills and knowledge which enhance the Department in maintaining the daily operation of the office as well as planning activities and programs that benefit the community of Accomack County.

The Accomack County Parks & Recreation Department provides the following Programs/Activities:

Youth Basketball –Signups start second week in November. Games will start second week in January.

Women Volleyball League – Starts early November ends early February.

Men & Women Softball League – Starts late May and ends July.

Youth Flag Football League: Males and females ages 5-8 and 9-12 are eligible to participate. Home games are held on one of the following fields: Mary N. Smith Cultural Enrichment Center, Arcadia or Nandua High School.

Pickle Ball: Pickle ball is played on the courts located at Sawmill Park (Summer months). This activity is free but participants must register to play.

Older Americans Extravaganza & Luncheon: Older Americans age 60 and older are invited to attend this free event that is held annually at the Chincoteague Community Center in May.

Annual Bicycle Drive: Accomack Parks and Recreation Department partners with WESR, Giddens Do-Drop Inn, Parksley and Saxis Fire Departments to provide new bicycles to youth of the Eastern Shore for Christmas. Several local businesses and community organizations also donate bicycles.

ACPR'S PARKS & FACILITIES

Parks: Sawmill Park (playground equipment, butterfly garden, concession stand, ballfield), Nandua Middle School (playground equipment and grills), Arcadia Middle School Complex (ballfield, playground equipment, concession stand).

Driving Range: Located on the grounds of Pungoteague Elementary School.

Board's Strategic Plan Priorities:

The Board of Supervisors provided funds for additional senior programming within the County as part of their strategic plan goals.

Current Departmental Goals:

Goals for Parks and Recreation include improving participation numbers in all leagues, programs, and events by %10 for the current year. Other Goals include, increasing staff budget, allowing more diversified program offerings. Improve Sawmill Park site with additional structures for indoor and outdoor activities.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Parks & Recreation	Department Number:	101.7109
Fund:	General Fund	Function:	Parks, Recreation & Cultural

Major Issues to Address in the Next Two Fiscal Years:

The top challenge for Parks and Recreation is to provide Quality programs while using borrowed spaces. Parks and Recreation can increase programming and revenue by 150% with an onsite Multi-use indoor facility. This increase in activity, will allow for diversification in programs, as well as to diversify the populations of Accomack County citizens who utilize Parks and Recreation services. This will increase % of county citizens who will take part in activities. An indoor multi use building will also allow for year-round rentals, increasing revenue.

Outcomes and Workload/Performance Measures:

A. Outcome 1: We are effective and efficient.

Measure Descriptions	FY2023	FY2024	Current Goal	Comments
1. Workload Measure: Total number of leagues, program and activities.	10	10	11	If an indoor facility were to be built= Total number of leagues, programs, and activities would be above 20 in a year.
2. Performance Measure: Percentage of community citizens we are addressing with various services and activities.	10%	15%	20%	This number would also increase drastically with a multi use indoor facility.
3. Performance Measure: Percentage of increase in participation in leagues and activities.	10%	10%	15%	Limited staffing limits ability to increase participation and size of programs currently offered.

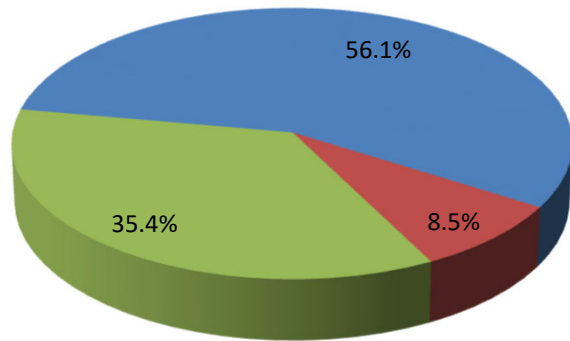
Expenditure History

Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	\$ 172,719	\$ 118,671	\$ 152,415	\$ 227,817	49%
Other Operating Expenditures	27,346	25,935	23,099	24,599	1%
Capital Outlay	24,722	541	96,000	56,000	-42%
Debt Service	-	-	-	-	0%
Total	224,787	145,147	271,514	308,416	1%

Departmental Budget Summary & Performance Snapshot

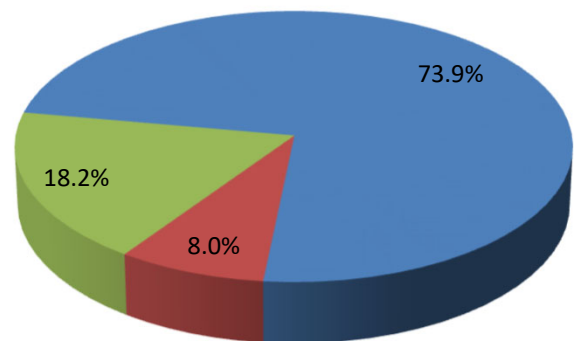
Department or Agency:	Parks & Recreation	Department Number:	101.7109
Fund:	General Fund	Function:	Parks, Recreation & Cultural

Adopted Budget FY2025



■ Personnel Services
■ Other Operating Expenditures
■ Capital Outlay

Adopted Budget FY2026



■ Personnel Services
■ Other Operating Expenditures
■ Capital Outlay

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Departmental Secretary	0.4	0.0	0.0	0.0	0%
Manager	1.0	1.0	1.0	1.0	0%
Sports Coordinator	0.5	0.5	0.5	0.5	0%
Special Events Coordinator	1.0	1.5	1.5	1.5	0%
Total	2.9	3.0	3.0	3.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Employee Salary Changes including prior year COLA and Compensation Study results and current year benefit adjustments	n/a	Recurring	75,402
Senior Programs & Employee Engagement Events	n/a	Recurring	50,000
Uniforms for staff	n/a	Recurring	1,500
TOTAL			\$ 126,902

Contact Information

Name:	Ethan Watkins	Address 1:	24387 Joynes Neck Road
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Departmental Budget Summary & Performance Snapshot

Department or Agency:	Translator Television and Communication Towers	Department Number:	101.7205
Fund:	General Fund	Function:	Parks, Recreation & Cultural

Mission Statement:

To provide reliable, quality television programming from the Tidewater area to County residents who lack access to cable and satellite services. Manage the County's communication towers in a safe, compliant and cost effective manner.

Description of Services Provided:

1. The County of Accomack began operating Translator Television (TTV) in 1979 for the purpose of providing Tidewater network broadcast television to households living in Accomack County. The following channels are retransmitted digitally from the tower located in Mappsville: WTKR, WAVY, WVEC, and WHRO.
2. Staff oversees the budget and plans for equipment replacements that are needed. Staff ensures that channel licenses and equipment changes are properly filed with the FCC.
3. Staff reviews requests for tower space, negotiates tower leases, and makes recommendations to the Board of Supervisors for final approval.
4. Staff supervises the translator television engineering consultant.
5. Staff is responsible for the management of three communication towers that are owned by the County: Craddockville tower, Accomac tower and the Mappsville tower.

Current Departmental Goals:

1. Security-related improvements are planned for both the Craddockville and the Mappsville tower sites. These sites are located in remote wooded locations and are prone to trespassing and vandalism. Both County staff and contractors have observed signs of unauthorized access. We plan to add cameras and fencing around each guy anchor. This project has been delayed for multiple fiscal years due to funding being redirected towards tower repairs.
2. Towers should be inspected according to TIA-222-H Annex J - Maintenance and Condition Assessment. The TIA-222-H standard recommends towers be inspected once every three years.
3. Perform the repairs identified in the Craddockville, Accomac and Mappsville tower inspection reports.

Accomplishments and Challenges in the last 2 fiscal years:

FY 2024:

1. A TV feed from Charter Spectrum is used to provide Translator TV service to the County. Multiple outages occurred during this fiscal year due to issues experienced with the service from Charter.
2. Worked with lessee to perform equipment upgrades on the Mappsville tower.
3. Worked with ESVA 911 staff to perform upgrades and install new equipment on the Craddockville, Accomac and Mappsville towers. This work was part of the new radio system.

FY 2023:

1. Performed the repairs identified in the Craddockville, Accomac and Mappsville tower inspection reports.
2. Replaced the tower lighting system on the Craddockville tower.

Major Issues to Address in the Next Two Fiscal Years:

1. Performing tower maintenance and condition inspections and making the identified repairs will continue to be a top priority.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Translator Television and Communication Towers	Department Number:	101.7205
Fund:	General Fund	Function:	Parks, Recreation & Cultural

Outcomes and Workload/Performance Measures:

Outcome 1: Reliable translator TV service.

Measure Descriptions	FY2023	FY2024	Current Goal	Comments
1. Translator TV Uptime/Availability	3 major outages.	Many outages occurred due to issues with service from Charter Spectrum.	To experience no major outages.	We experienced difficulty in measuring availability. No technical method of measuring exists with the current equipment. This measure is currently being tracked manually. A major outage is defined as one that lasts more than 30 minutes.
2. Number of requests for service responded to within 24 business hours.	100%	100%	100%	Translator TV viewers can contact the County for support via phone or email. Our commitment is to respond within 24 business hours.

B. Outcome 2: Communication towers are maintained properly.

Outcomes and Measure Descriptions	FY2023	FY2024	Current Goal	Comments
1. Number of tower maintenance and condition assessments performed per TIA-222-H.	Goal met.	Goal met.	Inspect each tower once every three years.	Towers should be inspected according to TIA-222-H Annex J - Maintenance and Condition Assessment. The TIA-222-H standard recommends towers be inspected once every three years. To meet this goal, one tower should be inspected each year.
2. A structural analysis is performed by a qualified engineer before additional appurtenances are added to any County owned tower.	Goal met.	Goal met.	As required.	If the change in loading is greater than 5%, a structural analysis must be performed to determine if the tower is able to support the new load.
3. Number of tower site visits by department staff.	Goal met.	Goal met.	Visit each site on a quarterly basis.	Quarterly site visits will allow time for performing spot checks to identify small maintenance related issues.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Translator Television and Communication Towers	Department Number:	101.7205
Fund:	General Fund	Function:	Parks, Recreation & Cultural

Outcomes and Workload/Performance Measures - Continued):

B. Outcome 3: FCC & FAA requirements are met.

Outcomes and Measure Descriptions	FY2023	FY2024	Current Goal	Comments
1. Percentage of tower lighting failures lasting longer than 30 minutes reported to the FAA via a Notice to Airmen (NOTAM).	100%	100%	100%	FAA advisory circular 70/7460-1L requires a NOTAM be issued for any outage lasting longer than 30 minutes. 24/7/365 monitoring is in place to detect failures.
2. Number of lighting system inspections performed.	4	4	4 per tower per year.	Code of Federal Regulations Title 47 → Chapter I → Subchapter A → Part 17 → Subpart C → §17.47 requires inspections at intervals not to exceed 3 months for all automatic or mechanical control devices, indicators, and alarm systems associated with the antenna structure lighting to insure that such apparatus is functioning properly.
3. All applicable FCC licensing is maintained and current.	Goal met.	Goal met.	As required.	Operating Translator television requires licensing from the FCC.

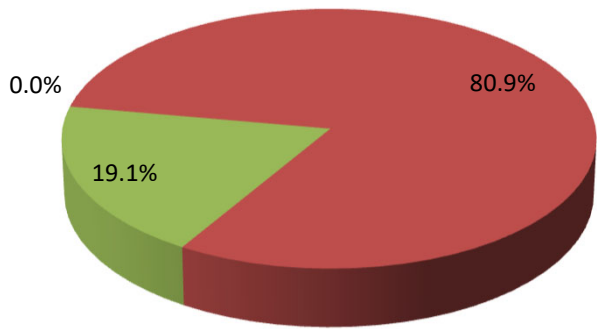
Expenditure History

Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Other Operating Expenditures	159,639	41,312	84,457	84,457	0%
Capital Outlay	18,578	1,901	20,000	20,000	0%
Debt Service	-	-	-	-	0%
Total	178,217	43,213	104,457	104,457	0%

Departmental Budget Summary & Performance Snapshot

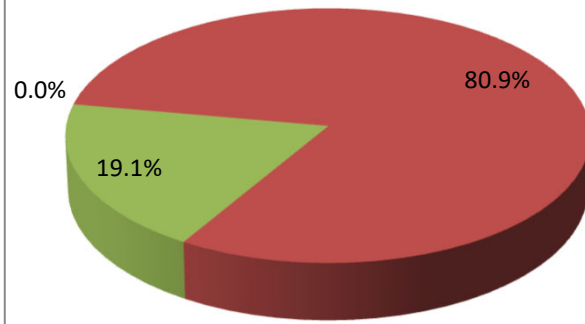
Department or Agency:	Translator Television and Communication Towers	Department Number:	101.7205
Fund:	General Fund	Function:	Parks, Recreation & Cultural

Adopted Budget FY2025



■ Personnel Services
■ Other Operating Expenditures
■ Capital Outlay

Adopted Budget FY2026



■ Personnel Services
■ Other Operating Expenditures
■ Capital Outlay

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
None	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
None	n/a		\$ -
TOTAL			\$ -

Contact Information

Name:	Ben Fox	Address 1:	PO Box 620
Title:	Chief Information Officer	Address 2:	23296 Courthouse Av, Suite 204
Email:	bfox@co.accomack.va.us	City/State:	Accomack, VA
Telephone:	757-787-5715	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Building & Grounds (Docks & Ramps)	Department Number:	101.4302
Fund:	General Fund	Function:	Parks, Rec. & Cultural

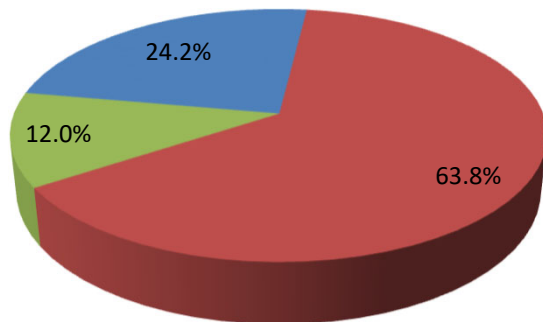
Department Description:

The County maintains twenty-two County owned docks and ramps providing recreation access to both the Chesapeake Bay and Atlantic Ocean. The Department of Buildings and Grounds oversees maintenance of these sites.

Expenditure History

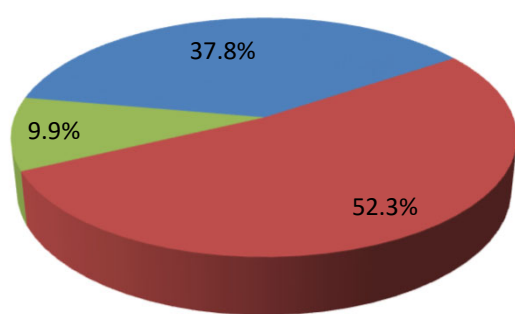
Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	\$ 16,836	\$ 18,061	\$ 17,105	\$ 32,672	91%
Other Operating Expenditures	46,957	57,805	45,168	45,168	0%
Capital Outlay	12,993	6,174	8,515	8,515	0%
Debt Service	-	-	-	-	0%
Total	76,786	82,040	70,788	86,355	22%

Adopted Budget FY2025



■ Personnel Services
■ Other Operating Expenditures
■ Capital Outlay

Adopted Budget FY2026



■ Personnel Services
■ Other Operating Expenditures
■ Capital Outlay

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Facility Maintenance Technician	0.5	0.5	0.5	0.5	0%
Total	0.5	0.5	0.5	0.5	0%

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Building & Grounds (Docks & Ramps)	Department Number:	101.4302
Fund:	General Fund	Function:	Parks, Rec. & Cultural

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/ (Decrease)
Increased part-time wages and benefits	n/a	Recurring	\$ 15,567
TOTAL			\$ 15,567

Contact Information

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Title:	Director of Public Works	Address 2:	P.O. Box 476
Email:	shall@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	(757) 787-1468	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Eastern Shore Public Library	Department Number:	101.7302
Fund:	General Fund	Function:	Parks, Recreation and Cultural

Mission Statement:

ESPL MISSION STATEMENT: The ESPL System enhances the quality of life in Accomack and Northampton Counties. Its users enjoy free access to resources that document our community's past, meet its present interests, and explore its future. ESPL

VISION STATEMENT: The Eastern Shore Public Library System is an inviting environment for everyone. It enables lifelong learning, historical knowledge, and entertainment. ESVA

HERITAGE CENTER MISSION STATEMENT: The Eastern Shore of Virginia Heritage Center of the Eastern Shore Public Library collects, preserves, and makes available to the public documents, images and rare published materials that record the rich and complex history of Accomack and Northampton Counties. ESVA HERITAGE

CENTER VISION STATEMENT: The Eastern Shore of Virginia Heritage Center enables families to discover their history and write their own stories and those of their communities. The Center's unique resources are accessible to scholars from everywhere.

Description of Services Provided:

The Eastern Shore Public Library serves the citizens of Accomack and Northampton counties through branches in Parksley and Nassawadox and two affiliated libraries, the Chincoteague Island Library and the Cape Charles Memorial Library in the Town of Cape Charles.

The Regional Library in Parksley is also the proud home to the ESVA Heritage Center. Beginning in January 2025, the Heritage Center will have two full-time employees providing in-person and remote services five days a week. In FY24, the Heritage Center welcomed 289 visitors reflecting a year-over increase of 23%, and the number of visitors from Accomack County increased by 68%. We provided reference assistance via email, phone, and social media on 182 individual queries which is double that of the previous year. The Heritage Center also hosts historical and cultural programming including lectures, symposia, and exhibitions. Lectures averaged 35 people per talk, and the Genealogists and Historians of the Eastern Shore Conference hosted by the Heritage Center over four days had 70 participants from across the country. The Heritage Center is also home to the MilesFiles, an online, Shore-centric genealogical database that sees roughly 1,500 hits per month. The new fiscal year brings continued operating changes with the needed growth of ESVA Heritage Center staffing to meet this demand and increased public services.

ESPL has 10 full-time employees and 10 part-time employees with an additional full-time Archivist for the Heritage Center beginning in January. The four locations have more than 114,177 volumes in print, an increase of 806. These figures are the result of diligent work to maintain a relevant and current collection by adding new volumes while withdrawing materials in poor condition or of little interest to the community. These materials are all catalogued and prepared for circulation by ESPL staff with some preparatory efforts from volunteers.

Withdrawn items are sold, donated, or recycled. Interlibrary loans from outside our system continues to remain strong and serves as another method that ESPL meets the reading and information needs of the community. Patrons now have access to over 297,740 titles in E-books and Audio Visual formats, an increase of 33,922 (+13%) to meet the increased demand and to reduce processing costs. ESPL also offers video streaming services with over 34,000 titles in English; a new Spanish language streaming service; increased Spanish language circulating materials; family friendly video games for all ages; assistive technology; as well as the addition of children's materials in Haitian Creole. The ESPL Foundation and Friends groups' donations have supported these additions.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Eastern Shore Public Library	Department Number:	101.7302
Fund:	General Fund	Function:	Parks, Recreation and Cultural

Description of Services Provided (continued):

Circulation increased 23% to 121,757 in FY24, including a marked increase to e-resource circulation of 14,831 (circulation figure for FY23 were previously reported inaccurately). The new Regional Library & Heritage Center, combined with ESPL staff innovations in programming and focused public programming, outreach, and community use are successfully in attracting new patrons. In-person library visits increased 45% to 107,010 and 5,203 people attended 454 programs. The breadth of programming is wide both in terms of content and audience. Concerted effort is made to provide appropriate programming for all age ranges. Examples of programming include: kids' story time, local hero talks, historical lectures, teen gaming night, teen creative writing, crafts, exhibitions, live animal demonstrations, STEM programming, video game tournament, etc.

ESPL also provides access to free informational databases which can be accessed in the library or remotely through the library website. The Library of Virginia provides Virginia public libraries FindItVA resources that include free online courses, career resources, and legal forms. Titles include: JobNow, VetNow, and HelpNow. New reading formats include VOX children's audio-picture book combos, Great Courses college lecture series, and Walking Classroom.

2,104 additional residents now have library cards; this is a 72% increase from the prior year! 11,373 total individuals have library cards (1,082 inactive patron records purged). ESPL has also partnered with numerous Eastern Shore organizations that have held events or used our lecture hall for early pregnancy and child health classes, English as a Second Language, MemoryCafe, literacy, job advocacy, as well as partnering with the local YMCA, elementary and high schools, and the Eastern Shore Museum Network.

The Eastern Shore Public Library's four locations offer 26 public access computers. Wireless internet connections is available in all four locations with outdoor access at Parksley and Nassawadox, and three AWE early literacy computer stations are available through the two branches. iPad tables make 8 tablets available for children's use. Our public computers were used 7,479 times, which is a slight decrease from last year, however, our wireless internet was used 41,424 times, a 71% increase indicating patrons using personal devices more in the library.

Current Departmental Goals:

1. Grow patronage through increased services, more lending materials, and greater programming.
2. Open and make available the resources of the MakerSpace.
3. Maintain the new regional library with full hours of operation and with planned programming.
4. Commit qualified staffing to provide service to patrons of the Heritage Center.

Accomplishments and Challenges in the last 2 fiscal years:

The challenges over the past year proved surmountable. For the third consecutive year, the staff and community had to manage through another change in leadership, but this has now stabilized, and morale and productivity are up. The unknown speed bumps of opening a new facility and providing new programming and services were constant for the first year, but this allows staff to successfully learn and adjust to how to best serve the community. Greater marketing of our services and better informing and instructing the community of all the library has to offer will benefit everyone.

The relocation of the Accomac facility and creation of the Heritage Center was a multi-year challenge, the effects of which are gradually minimizing. Of course, this challenge bears the fruit of our largest success which was opening the Regional Library & Heritage Center. The replacing of the Heritage Center Manager with two local, qualified, full-time staff for the Center is a major success.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Eastern Shore Public Library	Department Number:	101.7302
Fund:	General Fund	Function:	Parks, Recreation and Cultural

Major Issues to Address in the Next Two Fiscal Years:

1. To support ESPL personnel in providing public services to meet community demand.
2. Increase the historical and cultural holdings of the Heritage Center.
3. Identifying, procuring, and implementing collection management procedure and software for the Heritage Center.
4. Increase administrative staffing in the Regional Library.
5. Provide increased staffing and equipment support for Chincoteague Island Library based on request by CIL Board.
6. Investigate the feasibility of renovation and expansion of Northampton Free Library.

Outcomes and Workload/Performance Measures:

A. We provide the materials and information our community wants.

Measure Descriptions	FY2023	FY2024	Current Goal	Comments
1. Number of registered borrowers; number of library visits	11,124; 81,328	11,373; 107,010		Purged patron database of 1,082 inactive users to provide more accurate accounting of library use.
2. Total items circulated.	99,438*	121,757		*This figure was inaccurately reported in previous request; FY24 = 23% growth over FY23
3. Number of items added	4,949	8,669		75% increase due to the dedicated and increased staffing in Technical Services as well as the increased materials budget.

Outcomes and Workload/Performance Measures (continued):

B. We provide valuable online resources & access to computers and the internet.

Outcomes and Measure Descriptions	FY2023	FY2024	Current Goal	Comments
1. Number of internet sessions on public computers.	7,552	7,479		Outdated equipment was frequently out of order; all public PCs in
2. Number of interactions with Heritage Center's digital resources	34,607	39,608		This includes unique databases like the MilesFiles and the Francis Bibbins Latimer Collection.
3. Number of searches of library's online catalog	89,770	87,814		Greater in-person visitation and increased patron engagement

C. We provide quality programs for the citizens of the Eastern Shore

Outcomes and Measure Descriptions	FY2023	FY2024	Current Goal	Comments
1. Attendance at in-person programs	2734	5203		Over all 454 programs targeting audiences of all age ranges.
2. Number of complaints about program subject matter.	0	0		
3. Summer Reading Program participant	701	2021		FY24 was first year with SummerFest, ESPL's summer reading kick-off event.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Eastern Shore Public Library	Department Number:	101.7302
Fund:	General Fund	Function:	Parks, Recreation and Cultural

Expenditure History

Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Operating Subsidy	\$ 637,380	\$ 758,673	\$ 798,025	\$ 833,685	4%
Total	637,380	758,673	798,025	833,685	4%

Local Funding History



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
No County Positions	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Library Staffing	n/a	Recurring	\$ 35,660
TOTAL			\$ 35,660

Contact Information

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Departmental Budget Summary & Performance Snapshot

Department or Agency:	Accomack-Northampton Planning District Commission	Department Number:	101.8101
Fund:	General Fund	Function:	Community Development

Mission Statement:

The primary mission of the A-NPDC is to respond to local government requests for assistance in planning and managing growth in the region. This includes: implementing regional plans and administering regional programs at the request of the localities; assisting with the development of affordable housing and healthy communities; helping with the protection and wise use of natural resources; encouraging economic development of the region; convening appropriate stakeholders and identifying sources of funding; and assisting with outreach to local citizens on issues of regional and local concern.

Description of Services Provided:

1. Planning assistance to local government including identifying and applying for funds for special projects, preparing grant applications not otherwise funded, and researching funding options for future development and planning projects.
2. Provide management assistance to local government in relation to housing projects. These include VCDBG projects, flood elevation projects, development projects, and hazard mitigation projects.
3. Management assistance to local housing organizations in administering various federal and state programs. These include housing counseling and foreclosure counseling, ongoing rental assistance to low-moderate income clients, property management, indoor plumbing projects, homeownership programs, and affordable housing development projects.
4. Management assistance related to community development including sewer projects, recreational trail development, and other economic and planning projects.
5. Management assistance related to transportation projects including the annual Virginia Department of Transportation (VDOT) Rural Transportation Planning Assistance Program, and assisting with management and administration of local VDOT Enhancement projects.
6. Management assistance relating to natural resources including public access projects, water supply inundation, climate adaptation and coastal resiliency, septic pump-out, working waterfronts, marine spatial planning, and responding to requests from local Towns for comprehensive planning.
7. Keeping the 2021 Eastern Shore of Virginia Regional Housing Plan up to date. Prepare reports and track progress across the regional on the identified housing goals.
8. Management Assistance Community Partners of the Eastern Shore (CPES), the Local Planning Group for the Balance of State Continuum of Care. Assist CPES partners with redesign of the homeless program grants.
9. Provide housing counseling and education services in multiple areas including home ownership, default, post purchase, rental and financial literacy.

Board's Strategic Plan Priorities:

The Board of Supervisors provided funds for the Septic and Well Assistance Program (SWAP) as part of their strategic plan goals.

Current Departmental Goals:

1. The Commission has identified four programmatic priority areas as part of a Strategic Plan process: Affordable Housing and Community Development, Natural Resources Protection, Regional Transportation Planning and Planning Technical Assistance for Counties and Municipalities. Staff will continue to work closely with the localities in these areas.
2. Continue to respond to local government requests by offering grant application assistance, planning assistance, and grant management assistance.
3. Continue to operate a regional housing counseling program, including providing individual counseling and financial workshop sessions. The A-NPDC staff will continue to provide the much-needed pre-purchase housing counseling, financial literacy education, foreclosure prevention counseling, and rental housing education to local families.
4. Continue staff development and educational opportunities.
5. Carry out Eastern Shore Navigable Waterways Committee workplan.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Accomack-Northampton Planning District Commission	Department Number:	101.8101
Fund:	General Fund	Function:	Community Development

Accomplishments and Challenges in the last 2 fiscal years:

1. The A-NPDC staffs the ESVA Regional Navigable Waterways Committee. Seven studies of dredging needs (in Accomack; Quinby, Wachapreague and Folly Creek and in Northampton; Hungars, Nassawadox, Red Bank and Kings Creek) are either complete or underway. The first dredging project at Kings Creek was completed in October 2023. The Eastern Shore Regional Navigable Waterways Committee meets quarterly to discuss dredging and beneficial needs in the region and coordinates with the Coast Guard and Army Corp.
2. Staff obtained \$1,000,000 to build ten new affordable units. Two are complete, one sold. Four are in construction. Bids have been received to clear land for six more.
3. The Parksley CBDG downtown improvements has been completed and closed. The Onancock Northeast Neighborhood Housing Redevelopment project is underway and the first house rehabilitation is complete. Staff submitted the East Horntown Implementation Grant, and Wishart's Point Planning Grant.
4. A-NPDC planning staff completed or updated the ESVA Hazard Mitigation Plan, Water Supply Plans for both Counties, the ESVA Comprehensive Economic Development Strategy, Indoor Plumbing Needs Assessment Report, and ESVA Bicycle/Pedestrian Plan. Staff coordinated regional planning groups including the Ground Water Committee, Climate Adaptation Working Group, Navigable Waterways Committee, Transportation Technical Advisory Committee, Coastal Virginia Ecotourism Alliance, and Economic Development Committee.
5. A-NPDC staff administered the Eastern Shore of Virginia Revolving Loan Fund and is managing loans for a Onancock small business.
6. The Makemie Park CDBG Urgent Needs project has been completed and close out has been requested.
7. A-NPDC staff administering a VDH grant to repair and replace septic systems.
8. The A-NPDC partnered with Accomack County to administers the Virginia Department of Emergency Management (VDEM) Hazard Mitigation Grant Program (HMGP) DR-4291 , a scattered-site elevation project for ten households in Accomack County. Staff also partnered with the County to apply for additional elevation/acquisition under the VDEM HMGP DR-4001 & DR-4411 application.

Major Issues to Address in the Next Two Fiscal Years:

1. Assist the Town of Chincoteague with feasibility of the reuse of the Historic 1930 Chincoteague Firehouse.
2. Complete the Eastern Shore Material Management Plan and complete legal work to site dredge materials (spoils).
3. Complete the FEMA required multi-jurisdictional Regional Hazard Mitigation Plan 5-year update.
4. Assist the Town of Tangier in completing a feasibility study for a beneficial use project of dredged material and research funding sources.
5. Assist the Town of Onancock in the administration for the Northeast Neighborhood Revitalization Project.
6. Complete the Eastern Shore Rail Trail design and begin construction between Onley and Machipongo, Virginia.
7. Assist Accomack County in the administration of the VDEM HMGP projects.
8. Assist Accomack County with the Wishart's Point CDBG Planning Grant.
9. If awarded, assist Accomack County with the DHCD CDBG Implementation Grant for East Horntown.
10. If awarded, work with Riverside and its state and private partners on commercialization of drone technology for medicine delivery.
11. Assist the ESVHA and A-NRHA, staffed by the A-NPDC, develop new affordable and workforce development housing in Accomack and Northampton Counties.
12. Assist ESVHA and A-NRHA, staffed by the A-NPDC, manage over 200 units in Accomack and Northampton Counties.
13. Assist Accomack and Northampton in siting and constructing ten new affordable units. The first four will be redevelopment of four housing units at the Occohannock Neck property. A duplex is underway in Exmore.
14. Assist Northampton County and Accomack in dredging projects.
15. Continue identifying waterways in Accomack and Northampton to complete preliminary dredging work.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Accomack-Northampton Planning District Commission	Department Number:	101.8101
Fund:	General Fund	Function:	Community Development

Outcomes and Workload/Performance Measures:

Measure Descriptions	FY2023	FY2024	Current Goal	Comments
1. Workload Measure Number of new state and federal grant applications submitted.	13		10	
2. Performance Measure : Total state and federal funds secured in FY which matched local funds.	\$6,000,000		\$20,000,000	A \$14 million application for Phase II drone commercialization was submitted.
3. Performance Measure: Number of localities and organizations that received grant funds through our efforts. Note that each entity could receive several in the same FY.	12	13	13	

B. Outcome 2: We assist localities/agencies in managing projects.

Outcomes and Measure Descriptions	FY2023	FY2024	Current Goal	Comments
1. Workload Measure Number of projects administered by the A-NPDC	54	50	52	
2. Performance Measure Construction and client services dollars expended in the local economy as a result of these projects.		\$810,000	\$1,000,000	Three CDBGs were submitted in June and Two planning grants were submitted in November.
3. Performance Measure Number of housing units, infrastructure, or construction improvements.	51	20	28	

C. Outcome 3: We provide housing services to low-moderate income citizens

Outcomes and Measure Descriptions	FY2024	FY2025	Current Goal	Comments
1. Workload Measure Total number of housing services clients assisted.	1050	1117	1150	
2. Performance Measure Number of clients below 50% of Area Median Income	814	907	950	
3. Performance Measure Number of clients who received financial literacy, homeownership counseling, or foreclosure/mortgage counseling	236	257	225	

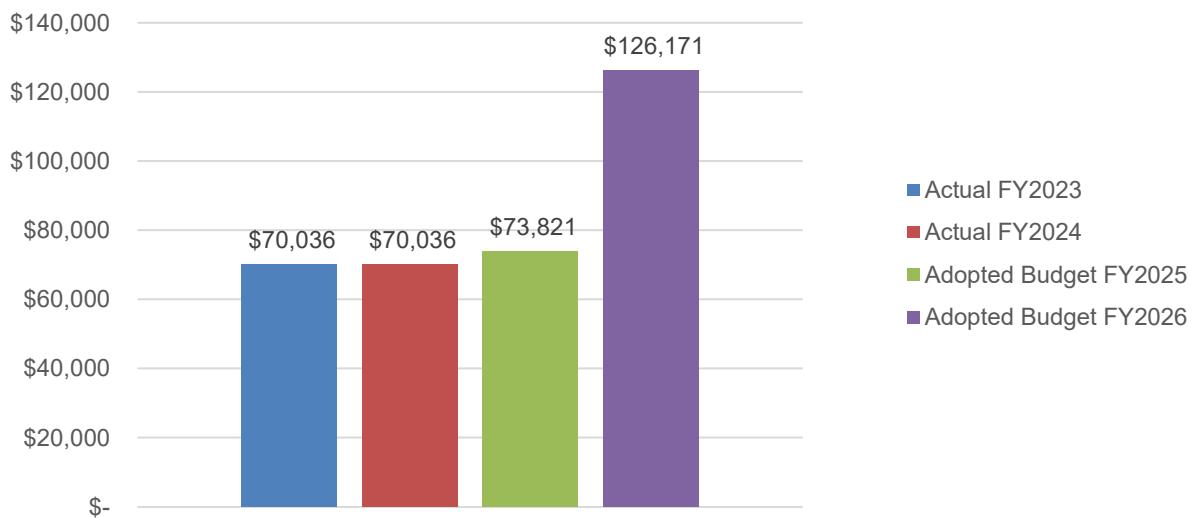
Departmental Budget Summary & Performance Snapshot

Department or Agency:	Accomack-Northampton Planning District Commission	Department Number:	101.8101
Fund:	General Fund	Function:	Community Development

Expenditure History

Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Operating Subsidy	\$ 70,036	\$ 70,036	\$ 73,821	\$ 126,171	71%
Total	70,036	70,036	73,821	126,171	71%

Local Funding History



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
No County Positions	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
ES Navigable Waterways Committee Fee & Mileage Request	n/a	Recurring	\$ 2,350
SWAP Program subsidy	n/a	Reserves	50,000
TOTAL			\$ 52,350

Contact Information

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Departmental Budget Summary & Performance Snapshot

Department or Agency:	Eastern Shore of Virginia Housing Alliance	Department Number:	101.8103
Fund:	General Fund	Function:	Community Development

Mission Statement:

The Eastern Shore of Virginia Housing Alliance (formerly Accomack-Northampton Housing and Redevelopment Corporation) is a nonprofit organization that provides new and rehabilitated affordable housing, either to rent or to own, to residents of Accomack and Northampton counties.

Description of Services Provided:

1. Work with the localities and Virginia Department of Housing & Community Development (DHCD) to provide indoor plumbing to families lacking complete or partial indoor plumbing or non-potable water.
2. Continue to secure funding through DHCD for the Virginia Homeless Solutions Program and other programs as available to provide services to address the needs of the local homeless and displaced community.
3. Continue to search for additional opportunities to meet the housing needs of low-moderate income of Accomack and Northampton counties.
4. Manage Pine Street Apartments in Onancock, a 30 unit apartment complex built in 1989. The apartment complex continues to receive excellent reviews from the funding agency, USDA-Rural Development, and from the community. The Rehab Investment totals \$3.7 million.
5. Work with localities and DHCD to provide rural homeowner rehabilitation to families in Accomack and Northampton Counties.
6. Manage Bailey Road Apartments, a 24 unit apartment complex built in 2019.
7. Provide general rehabilitation or substantial reconstruction for unrepairable houses.
8. Manage three scattered-site single-family units in Bayview.
9. Work to increase affordable housing stock in Accomack and Northampton Counties.

Current Departmental Goals:

1. Work with DHCD to provide maximum availability of Indoor Plumbing Rehabilitation/FLEX funds.
2. Partner with the local Continuum of Care Agencies (Community Partners of the Eastern Shore) to offer free housing counseling and homeless solutions services to local residents.
3. Hold heir property education events and work with families on estate planning to avoid tax sales and loss of units.
4. Complete predevelopment activities for Workforce Development Housing options in Accomack and Northampton Counties.
5. Identify site for developing new affordable housing stock in Accomack and Northampton Counties.
6. Build 2 to 4 homes and rehabilitate 2 homes through the IPR Flex program. One in Accomack County and one is Northampton County.

Accomplishments and Challenges in the last 2 fiscal years:

1. The ESVHA has administered the Indoor Plumbing Rehabilitation Program for many years. The program rehabilitates houses lacking indoor plumbing or has non-potable water. The program rehabilitates or builds new houses to replace unrepairable houses. The ESVHA was able to complete two houses in fall 2024. The waiting list has 54 applicants in need of general rehabilitation/non-indoor plumbing repairs.
2. The ESVHA manages three rental properties in the Bayview subdivision.
3. The ESVHA has partnered with Community Partners of the Eastern Shore in FY 2023 to provide services to the homeless population. Staff assisted in the annual homeless point-in-time count by working overnight to better count individuals who were sleeping in cars or otherwise in conditions not fit for habitation.
4. The ESVHA has completed construction on two homes in Exmore. Two more homes are being built currently in Exmore. One duplex is being built
5. One rehabilitation and 1 substantial reconstruction projects were completed through the IPR program.
6. Staff was funded to rehabilitate 10 homes and demolish 6 homes in the Northeast Neighborhood of Onancock. To date 1 home is rehabbed and two are in process. 3 homes have been demolished.
7. Staff has partnered with VDH to assists 7 families with well and septic replacements. An additional VDH grant was secured to aid in septic and well replacement in tandem with the IPR program. To date on well and 1 alternative septic system has been installed.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Eastern Shore of Virginia Housing Alliance	Department Number:	101.8103
Fund:	General Fund	Function:	Community Development

Major Issues to Address in the Next Two Fiscal Years:

1. Increase the supply of affordable housing.
2. Provide indoor plumbing for two to four clients.
3. Continue to develop model communities. Obtain resources to relocate families and remove substandard houses with no indoor plumbing in Exmore and replacing with affordable homeowner units. Obtain funding to complete farmworker housing.
4. Outreach to address new client needs.
5. Continue the partnership with the Community Partners of the Eastern Shore to ensure episodes of homelessness are rare, brief and non-recurring.
6. Provide general rehabilitation repairs to two to four clients.
7. Increase pre-qualified contractor participation.

Outcomes and Workload/Performance Measures:

A. Outcome 1: We rehabilitate homes lacking complete indoor plumbing.

Measure Descriptions	FY2023	FY2024	Current Goal	Comments
1. Workload Measure Total number of clients seeking assistance in rehabilitating a home lacking complete indoor plumbing	65	54	60	
2. Performance Measure Number of homes rehabilitated that lacked complete indoor plumbing	2	2	4	
3. Performance Measure Total construction dollars expended in the local community, including match funds	\$625,000	\$435,000	\$585,000	

B. Outcome 2: We own, manage existing housing and develop affordable housing.

Outcomes and Measure Descriptions	FY2022	FY2023	Current Goal	Comments
1. Workload Measure Number of units owned and managed by the ESVHA	57	65	67	Working on new development deals including potential rehab.
2. Performance Measure Percentage of ESVHA rental units under lease	98%	98%	99%	
3. Performance Measure Number of new units added to inventory	0	0	0	

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Eastern Shore of Virginia Housing Alliance	Department Number:	101.8103
Fund:	General Fund	Function:	Community Development

Outcomes and Workload/Performance Measures:

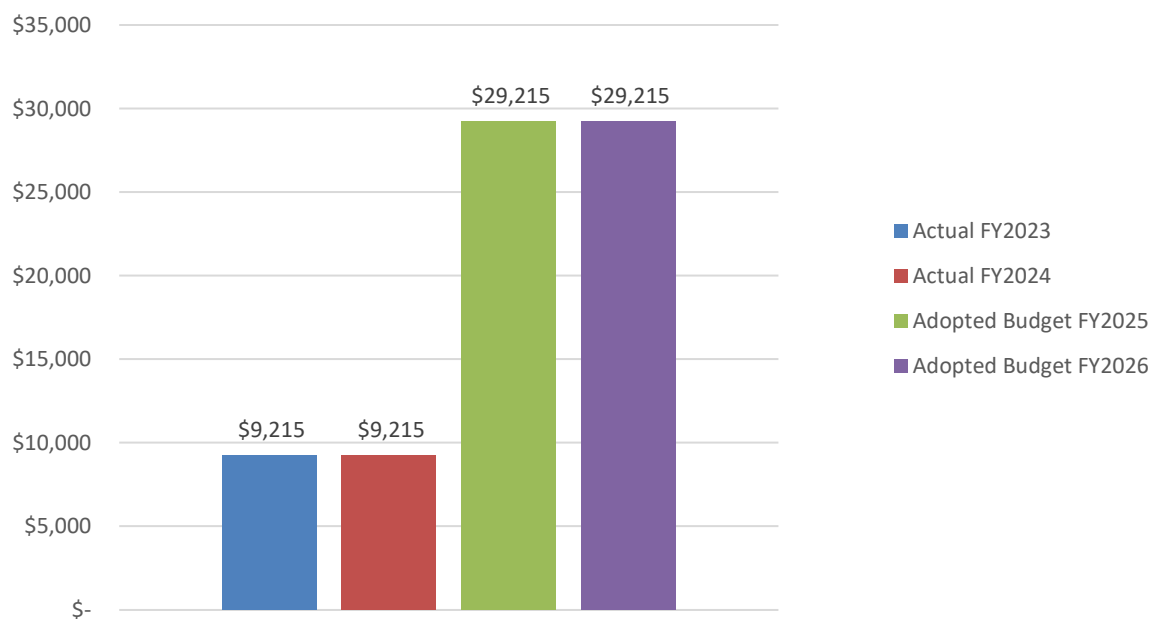
C. Outcome 3: We partner with local agencies to eradicate homelessness.

Outcomes and Measure Descriptions	FY2023	FY2024	Current Goal	Comments
1. Workload Measure Clients seeking homelessness assistance	128	125	132	
2. Performance Measure Counseling provided to all. Number of clients receiving financial assistance.	28	25	24	
3. Performance Measure VHSP funds utilized towards direct assistance	\$171,000	\$180,000	\$174,000	

Expenditure History

Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Operating Subsidy	\$ 9,215	\$ 9,215	\$ 29,215	\$ 29,215	0%
Total	9,215	9,215	29,215	29,215	0%

Local Funding History



Departmental Budget Summary & Performance Snapshot

Department or Agency:	Eastern Shore of Virginia Housing Alliance	Department Number:	101.8103
Fund:	General Fund	Function:	Community Development

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
No County Positions	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/ (Decrease)
None	n/a		\$ -
TOTAL			\$ -

Contact Information

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Departmental Budget Summary & Performance Snapshot

Department or Agency:	Erosion and Sediment Control	Department Number:	101.8106
Fund:	General Fund	Function:	Community Development

Mission Statement:

Administer and enforce the erosion and sediment control program across the County with the goal of balancing sustainable development with preserving and protecting the natural resources of the County.

Description of Services Provided:

Review Erosion and Sediment Control (E&S) Plans, prepare and issue E&S permits, conduct E&S site inspections, and enforce E&S regulations. Confer and correspond with landowners and/or their agents regarding applications, site evaluations, and violations. Maintain and update E&S Ordinance.

Manage Chesapeake Bay Preservation Act Program and Chesapeake/Atlantic Preservation Area (CAPA). Review CAPA Exception applications, conduct field evaluations, and investigate buffer violations. Prepare and mail CAPA septic pump-out notification letters. Prepare staff reports and recommendations for Bay Act variances and present to the Board of Zoning Appeals (BZA).

Provide support for Wetlands Board activities, including meeting with applicants and regulatory personnel, performing field site visits and providing technical assistance during meetings.

Current Departmental Goals:

Our goals still include performing as many site visits as possible on all active construction projects to verify that erosion potential is kept to a minimum.

Outcomes and Workload/Performance Measures:

A. OUTCOME 1: Number of inspection per month

Measure Descriptions	FY2020	FY2021	Current Goal	Comments
1. Workload Measure: perform at least one inspection per month per project	100% of all projects	100%	100% of all projects	
2. Performance Measure: All inspections get transferred to electronic data and stored in the proper electronic folder along with site photos.	100%	100%	100%	
3. Performance Measure: Transfer of inspection reports are completed in a timely fashion.				Will transition this goal to "perform all inspections using electronic device" in early FY23.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Erosion and Sediment Control	Department Number:	101.8106
Fund:	General Fund	Function:	Community Development

Outcomes and Workload/Performance Measures:

B. Outcome 2: Improve Drawing storage

Outcomes and Measure Descriptions	FY2020	FY2021	Current Goal	Comments
1. Workload Measure: Develop new as-built drawing storage process	Use the process for 100% of all projects	Use the process for 100% of all projects	Eliminate old incomplete flat file storage system	

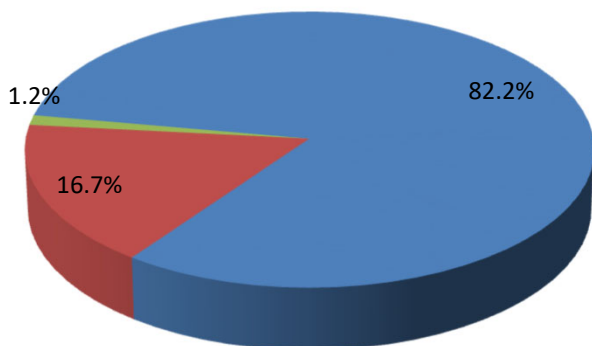
C. Outcome 3: Complete project reviews in a timely manner

Outcomes and Measure Descriptions	FY2020	FY2021	Current Goal	Comments
1. Workload Measure: Complete reviews within state required review periods	do not miss a single deadline	do not miss a single deadline	do not miss a single deadline	

Expenditure History

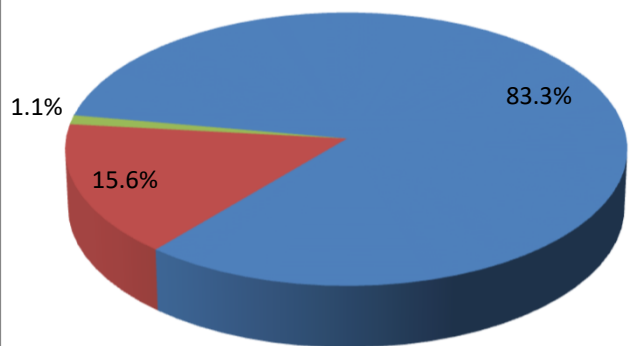
Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	\$ 86,738	\$ 68,533	\$ 142,374	\$ 153,904	8%
Other Operating Expenditures	31,590	17,701	28,905	28,905	0%
Capital Outlay	-	-	2,000	2,000	0%
Debt Service	-	-	-	-	0%
Total	118,328	86,234	173,279	184,809	7%

Adopted Budget FY2025



■ Personnel Services
■ Other Operating Expenditures
■ Capital Outlay

Adopted Budget FY2026



■ Personnel Services
■ Other Operating Expenditures
■ Capital Outlay

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Erosion and Sediment Control	Department Number:	101.8106
Fund:	General Fund	Function:	Community Development

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Environmental Programs Director	0.15	0.15	0.15	0.15	0%
Erosion & Sediment Control Inspector	0.80	0.80	0.80	0.80	0%
Environmental Administrative Assistant	0.10	0.20	0.20	0.20	0%
Total	1.05	1.15	1.15	1.15	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/ (Decrease)
Employee Salary Changes including prior year COLA and Compensation Study results and current year benefit adjustments	n/a	Recurring	11,530
TOTAL			\$ 11,530

Contact Information

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Departmental Budget Summary & Performance Snapshot

Department or Agency:	Building, Planning & Economic Development	Department Number:	101.8107
Fund:	General Fund	Function:	Community Development

Mission Statement:

The Accomack County Building, Planning and Economic Development Department's mission is to develop, advocate for, and implement strategies that provide for a desirable balance of natural resource protection, quality of life retention and development which increases the County's tax base and creates jobs.

Description of Services Provided:

PLANNING COMMISSION: Provide support to the Planning Commission for monthly meetings and scheduled work sessions, including preparation of meeting agenda packets, public hearing materials, presentations, and meeting minutes.

BOARD OF SUPERVISORS: Attend Board of Supervisors meetings and provide memorandums and presentations, as needed.

REZONING, CONDITIONAL USE PERMIT, AND SUBDIVISION APPLICATIONS: Review Rezoning, Conditional Use Permit, and subdivision and land division applications, confer with applicants, and prepare staff reports, public hearing notices, adjacent property owner notification letters, and present applications, reports, and recommendations at Planning Commission and Board of Supervisors public hearings.

BOARD OF ZONING APPEALS: Provide support to the Board of Zoning Appeals (BZA) for monthly meetings, including but not limited to preparation of meeting agenda packets, public hearing materials, presentations, and meeting minutes.

ECONOMIC DEVELOPMENT: Support business development. Assist entrepreneurs, small businesses, and developers seeking approvals from the County. Work with public and private sector partners to foster job creation. Coordinate local efforts with Virginia Economic Development Partnership (VEDP). Attend Economic Development Authority (EDA) meetings and prepare meeting agenda packets, presentations, and meeting minutes.

WALLOPS RESEARCH PARK: Responsibility and oversight of Wallops Research Park is now part of the Department. Support Wallops Research Park Leadership Counsel and development of the Park.

COMPREHENSIVE PLAN, LAND USE ORDINANCES: Maintain and update Comprehensive Plan, Future Land Use Map, Zoning Ordinance, Zoning Map, and Subdivision Ordinance.

WEBPAGE: Maintain Department webpages with current ordinances, applications, staff, and etc.

AGRICULTURAL AND FORESTAL DISTRICT PROGRAM: Manage and maintain data, maps, and ordinances for 22 Agricultural and Forestal Districts (AFD), which include 80,012 acres of land. Review and update each AFD and ordinance every ten years. Coordinate AFD Advisory Committee, prepare staff reports, schedule public hearings, and confer with landowners.

ENTERPRISE ZONE: Manage Enterprise Zone Program, including mapping, application processing, information workshops, annual report, and coordination with applicants and state Enterprise Zone officials. Provide demographic and mapping support to staff seeking economic development prospects.

GEOGRAPHIC INFORMATION SYSTEM (GIS) : Manage and maintain GIS data, ArcGIS software, and online AccoMap GIS web site. Provide project management for GIS consultant, coordinate Accomack County GIS Committee, train and assist County staff on GIS software, prepare data and maps for County departments and general public, and complete redistricting.

FLOODPLAIN MANAGEMENT: Administer County Floodplain Ordinance and Coordinate activities with State and Federal Agencies.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Building, Planning & Economic Development	Department Number:	101.8107
Fund:	General Fund	Function:	Community Development

Board's Strategic Plan Priorities:

The Board of Supervisors provided funds for a comprehensive plan update as part of their strategic plan goals.

Outcomes and Workload/Performance Measures:

A. OUTCOME 1: PROJECT ACTIVITY

Measure Descriptions	FY2021	FY2022	Current Goal	Comments
Workload Measure: Total development applications submitted including Rezoning, Conditional Use Permit, Special Use Permit, Variance and Subdivision.	CUPs - 1 Rezoning - 2 SUPs - 13 Variances - 19 CAPAs - 1 Family Subdivisions - 14			
Performance Measure: Number of draft plans and ordinances completed in response to Planning Commission/Board of Supervisors initiation.	3 2 - Agricultural District Amendments 1 - Lighting Ordinance Requirements			
Performance Measure: Comprehensive Plan required 5-year review.				
FOIA Activity	13			
Performance Measure: Response to Virginia Economic Development Partnership (VEDP) and Virginia Department of Agriculture (VDACS) prospect requests.	0			

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Building, Planning & Economic Development	Department Number:	101.8107
Fund:	General Fund	Function:	Community Development

Outcomes and Workload/Performance Measures:

B. OUTCOME 2: PROCESS IMPROVEMENTS

Outcomes and Measure Descriptions	FY2021	FY2022	Current Goal	Comments
Workload Measure: Placement on agenda (for action) of complete applications requiring Planning Commission and/or Board of Supervisors action within 30 days of receipt. *Does not include County-initiated activities				
Performance Measure: Enhance filing system				
SmartScale Applications	4 preapplications filed			

C. OUTCOME 3: GIS SERVICES & FLOODPLAIN MANAGER

Outcomes and Measure Descriptions	FY2021	FY2022	Current Goal	Comments
Performance Measure/Workload Measure: Measure regular updates of parcel data & AccoMap	12			
Performance Measure/Workload Measure: Reviews and assistance provided on Floodplain Ordinance	262			
Workload Measure: Provide post disaster GIS assistance including damage assessment services.	0			
Performance Measure: Track requests for assistance on AccoMap.	79			

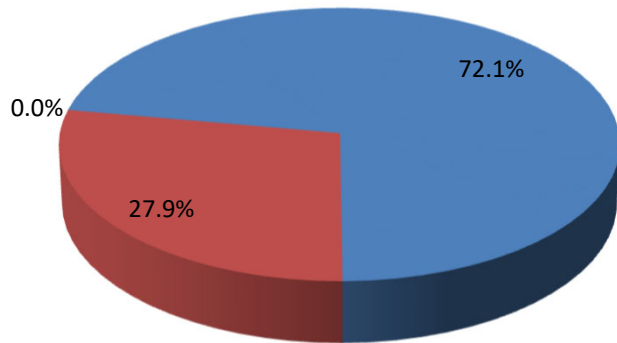
Departmental Budget Summary & Performance Snapshot

Department or Agency:	Building, Planning & Economic Development	Department Number:	101.8107
Fund:	General Fund	Function:	Community Development

Expenditure History

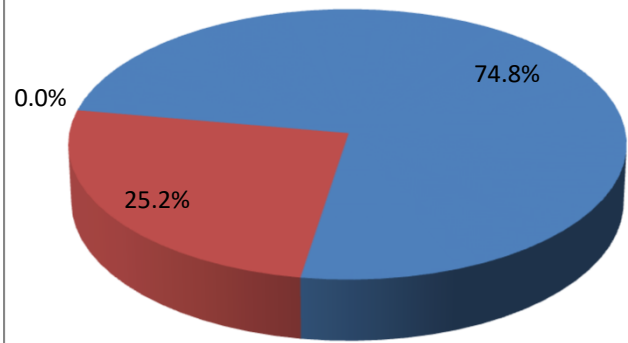
Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	\$ 256,522	\$ 368,925	\$ 503,156	\$ 710,122	41%
Other Operating Expenditures	190,456	239,322	194,731	239,731	23%
Capital Outlay	10,028	11,673	-	-	0%
Debt Service	-	-	-	-	0%
Total	457,006	619,920	697,887	949,853	36%

Adopted Budget FY2025



■ Personnel Services
■ Other Operating Expenditures
■ Capital Outlay

Adopted Budget FY2026



■ Personnel Services
■ Other Operating Expenditures
■ Capital Outlay

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Administrative Assistant I	0.0	0.0	1.0	1.0	0%
Administrative Assistant II	1.0	1.0	1.0	1.0	0%
Assistant Planner II	1.0	1.0	1.0	1.0	0%
Deputy Administrator, Building, Planning and Economic Development	1.0	1.0	1.0	1.0	0%
Deputy Director, Community and Economic Development	0.0	0.0	0.0	1.0	100%
GIS Coordinator	1.0	1.0	1.0	1.0	0%
Economic Development Coordinator	1.0	1.0	1.0	0.0	-100%
Housing Coordinator	0.0	0.0	1.0	1.0	0%
Total	5.0	5.0	7.0	7.0	0%

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Building, Planning & Economic Development	Department Number:	101.8107
Fund:	General Fund	Function:	Community Development

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Employee Salary Changes including prior year COLA and Compensation Study results, department reorganization and current year benefit adjustments	n/a	Recurring	69,043
Comprehensive Plan Update	n/a	Reserves	90,000
FTE reclassification from County Administration office	n/a	Recurring	80,992
FTE added since previous budget cycle	n/a	Recurring	56,931
TOTAL			\$ 296,966

Contact Information

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Departmental Budget Summary & Performance Snapshot

Department or Agency:	Accomack-Northampton Transportation District	Department Number:	101.8108
Fund:	General Fund	Function:	Community Development

Mission Statement:

Providing regional solutions to transportation problems, existing and anticipated, in Accomack and Northampton Counties, Virginia.

Description of Services Provided:

1. Own and manage the public transportation system on the Shore known as "STAR Transit".
2. Own, and through two third-party leases, manage the 80-mile rail line.
3. Provide a clearinghouse for other transportation issues such as air and ferry services.

Current Departmental Goals:

1. Provide reliable, safe public transportation (bus) service to the residents of both counties while struggling with limitations in local, state and federal funding streams following elimination of the coronavirus pandemic protocols which limited ridership.
2. Oversee rail freight service through two third-party leases to the customers on the northern end of the Eastern Shore and Little Creek.
3. Continue to work towards the conversion of the remaining 49.1 miles of mainline track to an Eastern Shore Rails-to-Trails Project.

Accomplishments and Challenges in the last 2 fiscal years:

1. Have provided and will continue to provide reliable, safe public transportation (bus) service to the residents of both counties which struggling with limitations in the local, state and federal funding streams following elimination of the coronavirus pandemic protocols which limited the number of passengers. STAR Transit realized its greatest annual ridership total in its fiscal year which ended 9-30-24. Through the excellent management of Virginia Regional Transit over the last 14 years, STAR Transit ridership continues to grow.
2. While rail traffic is non-existent between Hallwood and Cape Charles, we continue to provide rail freight service to the customers on the northern end of Accomack County and in Little Creek.
3. The ANTDC will continue to work with various partners to complete the conversion of the remaining 49.1 miles of mainline track to an Eastern Shore Rails-to-Trails project. As of November 2023, all track and ties have been removed from the 49.1 mile stretch and the final clean-up of the stockpiles is complete. Additionally, the Cape Charles segment has been fully-funded and a federal RAISE grant has been awarded for the Birdsnest-to-Melfa segment (now lengthened from the original Nassawadox-to-Onley segment of the Trail).

Major Issues to Address in the Next Two Fiscal Years:

1. Continue to refine the public transportation system in both counties through utilization of the management team while dealing with constraints in local, state and federal funding streams. During the last 14 years of management, refinements have been routinely made to the service routes to preserve/increase ridership as needs dictate.
2. Work with various partners to complete the conversion of the remaining 49.1 miles of mainline track to an Eastern Shore Rails-to-Trails project.

Outcomes and Workload/Performance Measures:

A. Outcome 1: Maintain regular meeting schedule

Measure Descriptions	FY 2022	FY 2023	Current Goal	Comments
1. Workload Measure: Total Meetings Required to be Held Annually	12	12	12	
2. Performance Measure: Regular Meetings Actually Held	12	12	12	
3. Performance Measure: Special Meetings Needing to be Called	0	0	0	

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Accomack-Northampton Transportation District Commission	Department Number:	101.8108
Fund:	General Fund	Function:	Community Development

Outcomes and Workload/Performance Measures:

B. Outcome 2: Maintain efficient public transit system

Outcomes and Measure Descriptions	FY 2022	FY 2023	Current Goal	Comments
1. Workload Measure: Maintain effective and efficient bus service to Shore residents	63,727 passengers	91,713 passengers	85,000 passengers	STAR Transit is continuing its upward ridership trend to pre-pandemic levels
2. Performance Measure: Average Hourly Cost	\$58.10	\$60.61	\$59.36	higher average hourly costs until restrictions were lifted allowing full ridership
3. Performance Measure: Average Cost Per Mile	\$2.64	\$2.40	\$2.34	lower cost per mile resulting from increased ridership

C. Outcome 3: Support & Encourage local rail freight system

Outcomes and Measure Descriptions	FY 2022	FY 2023	Current Goal	Comments
1. Workload Measure: Total Carloads Handled by Rail Line	N/A	N/A	N/A	
2. Performance Measure: Cape Charles Division (Hallwood North to Pocomoke, starting June 2018)	430	524	477	
3. Performance Measure: Little Creek Division	Data Not Available	Data Not Available	Data Not Available	

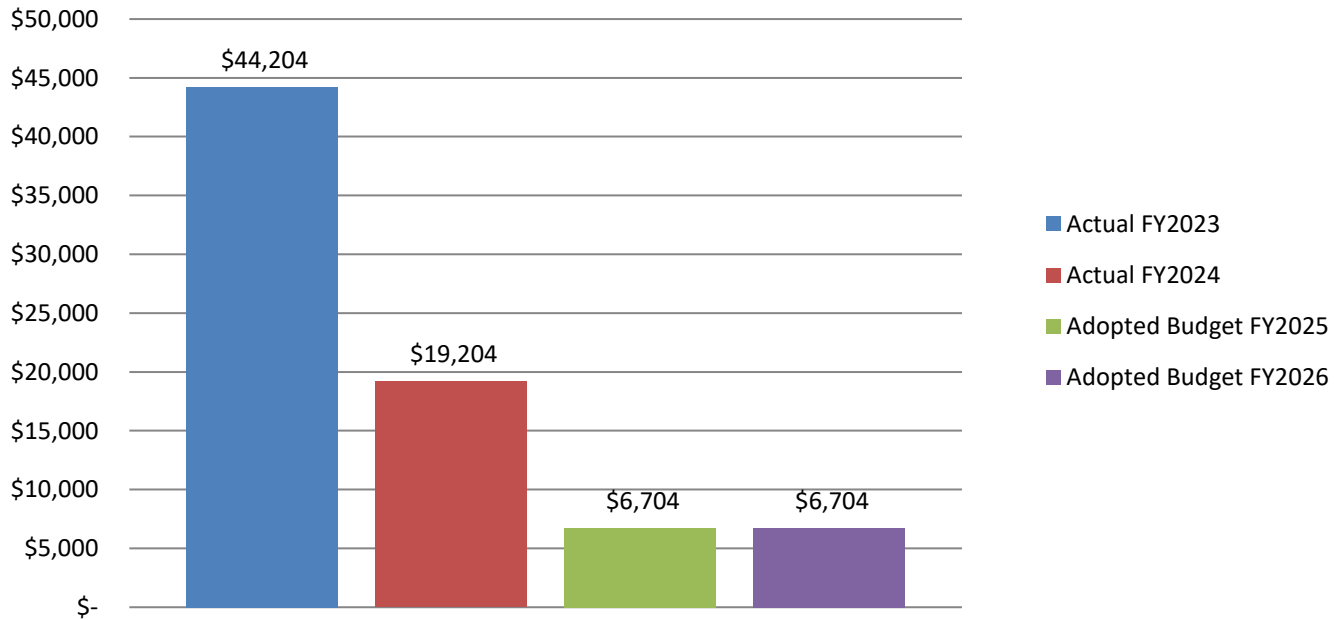
Expenditure History

Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Operating Subsidy	\$ 44,204	\$ 19,204	\$ 6,704	\$ 6,704	0%
Total	44,204	19,204	6,704	6,704	0%

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Accomack-Northampton Transportation District Commission	Department Number:	101.8108
Fund:	General Fund	Function:	Community Development

Local Funding History



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
No County Positions	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
None	n/a		\$ -
TOTAL			\$ -

Contact Information

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Departmental Budget Summary & Performance Snapshot

Department or Agency:	Eastern Shore Tourism Commission	Department Number:	101.8109
Fund:	General Fund	Function:	Community Development

Mission Statement:

The mission of the Eastern Shore of Virginia Tourism Commission is to attract visitors, stimulate economic development, and protect the regions unspoiled ecosystems and local communities.

Description of Services Provided:

A. Produces an annual print visitor guide distributed throughout the state and at key out-of-state distribution points. This guide is distributed to potential visitors through the Virginia Tourism Corporation's statewide Welcome Centers, at military bases, at private town and regional visitor centers across Virginia, at the ESVATC Welcome Center, and at local onshore businesses. The guide is also mailed to potential visitors who request it and can be viewed digitally from "visitesva.com". The guide provides readers with compelling reasons to visit the Eastern Shore in order to explore attractions, towns and natural beauty located off Route 13.

B. Manages a comprehensive website that visitors use to plan a trip to the region, with attractions, hotels/motels/B&Bs, restaurants, itineraries and events. This website lists all tourism-related businesses and events for free. VISITESVA.com is a brand new regional tourism digital platform, which launched mid-2019. The ESVATC also manages a second website devoted to long feature stories about the destination. To date, 40 plus custom landing pages highlight outdoors, culinary, events, and other key products, with links to local businesses.

C. Produces content for four social media platforms, Facebook, YouTube, Pinterest and Instagram.

D. Produces a quarterly consumer email newsletter distributed to opt-in consumers.

E. Operates the Eastern Shore of Virginia Welcome Center, which attracts on average 10,000 visitors a month, and is open seven days a week and 363 days a year, and directs them into Eastern Shore towns and venues. The Welcome Center was certified by the Virginia Tourism Corporation in 2013, giving the ESVATC free guide distribution in 76 Welcome Centers around Virginia. The Welcome Center provides the local tourism industry, which often has little or no marketing budget, with a means to promote their business to a large group of potential customers.

F. Generates positive publicity about the Eastern Shore by planning and conducting media tours for individual travel writers and groups, leading to stories that appear in local, regional and nationwide newspapers, magazines and web sites. The Tourism Commission is recognized by the Virginia Tourism Corporation as the official Destination Marketing Organization (DMO) for the Eastern Shore.

G. Collaborates with local and regional businesses, tourism organizations and towns on regional tourism marketing and development programs.

H. Manages a local industry relations program, an annual Tourism Summit in the winter months, which includes workshops for local tourism business owners and acts as a collaborative think tank for the industry. Manages an industry email program to keep tourism industry partners better informed. The ESVATC continues to manage an Industry Facebook Group to increase collaborative efforts among tourism partners across the ESVA. Both the Industry email program and the industry Facebook Group have been essential to keeping industry partners up to date throughout the year.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Eastern Shore Tourism Commission	Department Number:	101.8109
Fund:	General Fund	Function:	Community Development

Current Departmental Goals:

1. Achieve 2 national exposure or recognitions in 2025. i.e. travel channel, health magazine, outdoor living magazine, etc. Review current brand and ESVA Tourism logo. Expand marketing footprint to areas outside of our traditional efforts such as Central Virginia, Southwest Virginia, Pennsylvania, and portions of the northeast. Increase unique visitors to "VisitESVA.com".
2. Increase in tourism-related spending (expenditures), as defined by the Virginia Tourism Corporation, as well as increase in TOT Tax, Sales Tax, and Food/Beverage Tax revenue.
3. Extend the tourism season into the typical "offseason", measured through TOT Tax reporting for the months of September - December and March-April.

Accomplishments and Challenges in the last 2 fiscal years:

A new logo "Virginia is for Shore Lovers" was submitted and received approval from the Virginia Tourism Commission in 2022. The ESVA Tourism Summit continued for a third year in February 2024, and had an excellent turnout that created excitement for business owners. We continue our partnership with Advance Travel and Tourism which will enhance our marketing efforts throughout the east coast. In October 2023 we hosted a Familiarization Tour that brought 30 Welcome Center employees from across the Commonwealth of Virginia to the Eastern Shore. In our paid advertising campaigns, we have done detailed research into visitor personas to make sure we are reaching people that are interested in supporting our small businesses, taking care of our destination, and being a part of our vision of sustainability. With these campaigns, which have generated over 3 million impressions and more than 60,000 direct visitors to our website.

The Eastern Shore Tourism Commission is present and active on 7 social media channels, which have over 35,000 followers. On our channels, we share outdoor adventures, feature small businesses, and help potential visitors discover just how incredible the Shore truly is.

This year, our website has shared the best places to eat, shop, stay, and play around the Shore with over 100,000 users. While most of our users are largely based in the United States, we also reached Germany, India, Canada, the UK, France, Ireland, and more.

Our best performing pieces are ones that bring a regional view of the Shore as a whole, such as our blog detailing the 9 best reasons to visit Virginia's Eastern Shore, which includes highlights from the state line to the bridge tunnel. We are continuing this regional work with our development of thematic trails around the Shore, working with the Coastal Virginia Tourism Alliance, and creating our new app.

Our new app is the traveler's ideal companion for finding their way off highway 13 and into our towns and businesses. Travelers can search for specific locations, follow tours, complete challenges, and in the near future will be able to use augmented reality to dive into the history of our incredible region.

The Tourism Commission has been involved with bringing grant money to the Eastern Shore, largely through the Virginia Tourism Corporation grant rounds. The Commission has applied for its own grants, as well as supported multiple businesses and community groups with their applications.

Major Issues to Address in the Next Two Fiscal Years:

1. Work towards certifying the ESVA Chamber building as an official "Middle Shore Welcome Center", according to the Virginia Tourism Commission's guidelines.
2. Expand marketing outreach to new regions in Virginia and neighboring states.
3. Review the ESVA Tourism logo and brand.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Eastern Shore Tourism Commission	Department Number:	101.8109
Fund:	General Fund	Function:	Community Development

Outcomes and Workload/Performance Measures:

A. Outcome 1: Increase in regional tourism-related spending as defined by the Virginia Tourism Corporation.

Measure Descriptions	2022	2023	Current Goal	Comments
Measure	\$232.4 million	\$249.9 million	\$251 million	Exceeded our goal for 2023, and we look to up our goal to \$251 million.

Outcomes and Workload/Performance Measures:

B. Outcome 2: Increase in tourism-related local taxes.

Outcomes and Measure Descriptions	2022	2023	Current Goal	Comments
Measure	\$6.4 million	\$9.9 million	\$10.1 million	Exceeded our goal for 2023, and we look to up our goal to \$10.1 million.

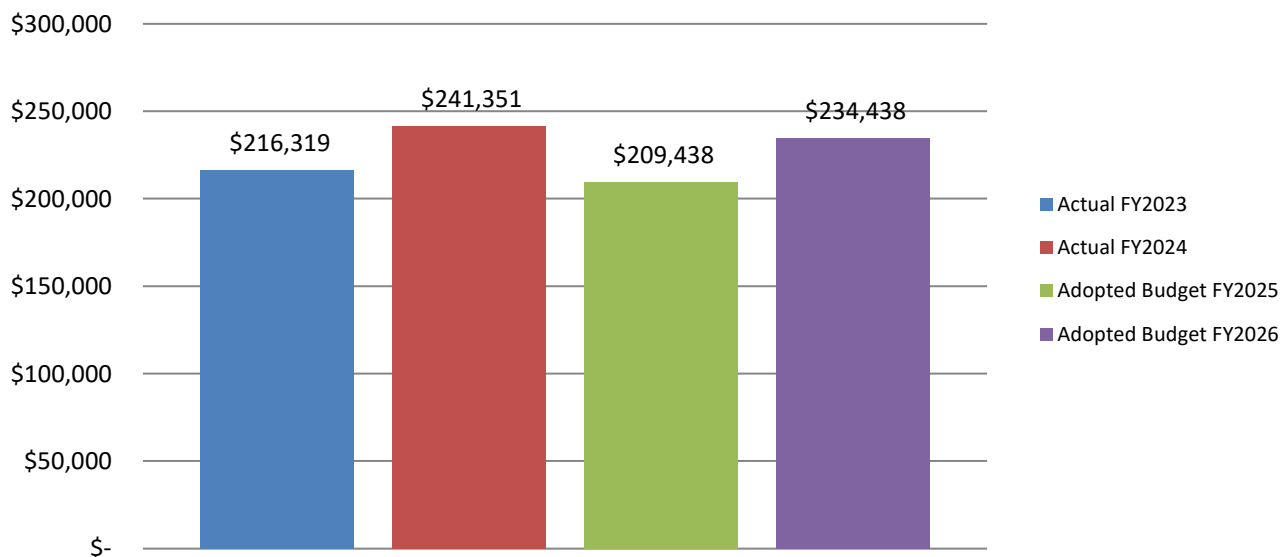
C. Outcome 3: Increase in unique visitors to ESVA Tourism Commission website/Blog.

Outcomes and Measure Descriptions	2022	2023	Current Goal	Comments
Measure	58,422	60,326	61,533	Exceeded our goal for 2023, and we plan to increase to 61,533.

Expenditure History

Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Operating Subsidy	\$ 216,319	\$ 241,351	\$ 209,438	\$ 234,438	12%
Total	216,319	241,351	209,438	234,438	12%

Local Funding History



Departmental Budget Summary & Performance Snapshot

Department or Agency:	Eastern Shore Tourism Commission	Department Number:	101.8109
Fund:	General Fund	Function:	Community Development

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
No County Positions	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Staff Benefits	n/a	Recurring	\$ 5,000
Expand marketing efforts	n/a	Recurring	20,000
TOTAL			\$ 25,000

Contact Information

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Departmental Budget Summary & Performance Snapshot

Department or Agency:	Eastern Shore Soil & Water Conservation District	Department Number:	101.8110
Fund:	General Fund	Function:	Community Development

Mission Statement:

To provide and develop leadership in natural resource conservation on the Eastern Shore of Virginia through education, promotion of cooperative programs, and fulfillment of a diverse clientele's needs.

Description of Services Provided:

1. The District locally delivers the State's Agricultural BMP Cost-share Assistance Program under the direction of DCR as a means of promoting voluntary adoption of conservation management practices by farmers and land managers in support of the Department's non-point source pollution management program.
2. The District administers and/or provides technical assistance with non point source pollution reduction efforts including support and/or implementation of the following: Voluntary BMP (Best Management Practice) installation by property owners through participation in the VA Agricultural Best Management Practices Program, CREP (Conservation Reserve Enhancement Program), Agricultural Stewardship Program, Chesapeake Bay Preservation Act, VA Water Quality Improvement Act, VCAP (VA Conservation Assistance Program) and RMP (Resource Management Plan) development.
3. Actively participates in the local development and implementation of environmental education programs such as the annual shore-wide Envirothon Competition, Arbor Day and Farm Field Days in both counties, Ag Camp and Junior Ag Camp at the Barrier Islands Center, Adventures in Nature Camp, and a Marine Biology Camp at VIMS Wachapreague at minimal or no cost to participants. Participates in school programs in both counties as staff and resources permit such as classroom educational programs as well as teacher workshops. The District distributes a quarterly newsletter, Shore Conserver, and promotes all upcoming events through local newspaper, radio and social media. Staff has also developed online and take home curriculum to support teachers on virtual learning days. Staff provides homeschool programming as requested. Along with the Northampton 4-H Extension Agent, we co-chair the Eastern Shore Regional Science Fair, with the goal of getting kids interested in hands-on science.
4. Chairs the Environmental Education Council and supports adopted projects such as Watershed Festival for all 6th graders in both counties at Makemie Park and Kiptopeke State Park, Shore Outdoors informational inserts in Eastern Shore First, and the Eastern Shore Native Plant Campaign.
5. Supports and fosters partnerships with agencies, organizations, councils, roundtables and others to protect soil resources, to improve water quality, and further natural resource conservation. The District provides stewardship services to the Virginia Outdoor Foundation for conservation easements and serves on the Northampton County PDR Program Committee and Accomack County Leadership Council when active. Continues to work with the Virginia Eastern Shore Land Trust on co-holding easements. Participates in the VASWCD statewide Area VI meetings and committees and participates in VASWCD environmental education programs. The District serves on the subcommittee for the Agribusiness & Processing (Ag&FP) Regional Action Plan and attends monthly Groundwater Committee meetings.

Current Departmental Goals:

1) Natural Resource Priorities and Goals: Continue to work with DCR, NRCS, Accomack and Northampton Counties, and other agencies to lessen the impact of non-point source pollution on water quality. Continue to serve the natural resource base including wetlands, groundwater, wildlife habitat and prime farmlands through promoting sound land use policy and implementation. The District will also be the lead agency to help capture and report voluntary best management practices being implemented to be used towards meeting the new Chesapeake Bay TMDL goals and requirements set forth by the State and the EPA and work closely with the counties to achieve these goals. 2) Education and Information Goals: Continue to carry out an active information and education program aimed at the general public, landowners, growers and students to promote the regional natural resources priorities. 3) District Operational Goals: Continue to conduct effective operations and include accounting, grand administration, personnel management, staff training and development, annual planning and reporting. 4) Funding Sources: Continue to seek funding through grant agreements with Virginia DCR for District operations and for local administration of the State's agricultural cost-share program; seek annual appropriations for Accomack and Northampton Counties; and work with special grant funding as awarded. Seek additional funding when needed for increased workload in capturing voluntary best management practices to meet new Chesapeake Bay TMDL goals and requirements set forth by the State & EPA.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Eastern Shore Soil & Water Conservation District	Department Number:	101.8110
Fund:	General Fund	Function:	Community Development

Accomplishments and Challenges in the last 2 Fiscal Years:

1) In FY24, as a result of VA's focus to meet Ches Bay Phase III WIP goals, 100% of the available cost share funds from all sources for Agricultural Best Management Practices totaling \$4,646,076.05 were obligated in cost-share assistance to Eastern Shore producers in both Accomack and Northampton Counties combined. In the coastal region with highly leaching soils, the District emphasizes small grain cover crop for nutrient management. The District staff also heavily promoted nutrient management planning. The FY25 cost share allocation increased from an already high level in FY24 to \$4,730,519.00 in cost share assistance available with cost share requests to the District for over \$6.7 million. In FY24, the District reviewed 36 Resource Management Plans (RMP) totaling 9,223.6 acres. Certifications of RMP Implementation have been issued for all 36 plans. 2) In partnership with VDACS, the District responds to Ag Stewardship Program complaints when received. To-date the District has not received any official founded complaints since 2021. 3) The VA Conservation Assistance Program (VCAP) is continually growing. As of June 30, 2024, working with landowners through VCAP, the District has installed four living shoreline practices totaling 876 linear feet. 4) In 2024, the district had almost 6,500 points of contact through educational programs. The District opened up the local Envirothon competition to middle school teams and had four middle school teams participate. Broadwater Academy's high school team placed first at the local competition held at the Painter AREC and went on to compete in the Area Competition in Smithfield where they also place first. The District received several entries of the local poster contest theme "May the Forest be with You Always" and gave monetary awards for the top three places in each grade category. All local first place posters were sent to compete in the State poster contest. One of those posters also won at the state level and will be submitted to the national level poster contest. During the last year, district staff developed age-appropriate curriculum for the rock cycle, tree diagrams using agriculture, and investigating engineering principles using wind power. In addition, the District created curriculum to serve teachers in both an online and take home format. The District serves as Chair of the Environmental Education Council, and participates on the Climate Adaptation Working Group, Conserved Lands Study and the Accomack County Extension Leadership Council when active. 5) Additional programs included webquests on minerals that we need from the soil, plastic pollution, dichotomous keys of organisms specific to the Eastern Shore, a STEM lesson on wind power and soils, ecosystems, and natural resources. Programs added in the 22-23 school year include origami reproductive parts of a flower, ocean floor graphing, food webs, watershed investigation, and 5th grade science review bingo, among others. 6) Currently, the District co-holds 29 conservation easements totaling over 5,000 acres with the Virginia Eastern Shore Land Trust and Virginia Outdoors Foundation. 7) The District works closely with the local tomato company on the Eastern Shore regarding the signed Memorandum of Agreement and its purpose to keep best management practice solutions voluntary and locally led rather than regulated. The Plasticulture Water Quality Committee works to make sure the goals set forth by the MOA are met. 8) The District has been actively involved in the ag sector of the Chesapeake Bay Phase III WIP process and will continue to work closely with partners and agencies to help meet deadline goals.

Major Issues to Address in the Next Two Fiscal Years:

The District will continue to be actively involved in the Chesapeake Bay Phase III WIP process in promoting best management practices to help Virginia meet the goals set forth by the deadline. The District will continue to participate in a Whole Farm Approach pilot program with DCR that bundles BMPs into one contract with a focus on nutrient management practices. The District will continue to train staff and move forward promoting best management practices through VCAS and VCAP in helping to meet VA goals as well as continuing to provide environmental education opportunities in the community in safe and healthy, creative formats.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Eastern Shore Soil & Water Conservation District	Department Number:	101.8110
Fund:	General Fund	Function:	Community Development

Outcomes and Workload/Performance Measures:

A. Outcome 1:

Measure Descriptions	FY2023	FY2024	Current Goal	Comments
1. Administer VA Agricultural Best Management Cost-share program for Accomack and Northampton Counties (annual cost-share disbursed and current goal to disburse to Eastern Shore producers)	\$3,747,876.45	\$4,730,519.00	\$6,000,000.00	FY 23, funds were obligated at 100%. In FY 24 funds were obligated at 100% even with over 4.7 million in requests due to the access to unobligated funds potentially transferred to Eastern Shore SWCD from other Districts and from DCR. In the currently FY25 the cost share requests have totaled over \$6.7 million to date.
2. Percent of allocation above paid to Eastern Shore farmers	100%	100%	100%	With over 6.7 million dollars in cost share requests just on the Eastern Shore, this goal should easily be accomplished with extra funding to be provided by DCR.
3. Number of participants in the VA Best Management Cost-share program receiving cost-share in Accomack and Northampton counties	89	91	96	Requests for cost share funding is the highest yet in FY25.

B. Outcome 2:

Outcomes and Measure Descripti	FY2023	FY2024	Current Goal	Comments
1. Organize the Eastern Shore Regional Science Fair and work with schools to ensure that all schools have local science fair.		49 participants at regional science fair.	100 participants at regional science fair.	Goal of ensuring that all students in grades 3 - 6 are exposed to the scientific method and have a chance to participate in a science fair at their school.
2. The District digitally distributes the Shore Conserver newsletter/ Annual Report to over 850 households with updates on District activities and information on various resource concerns.	4	4	4	The Shore Conserver newsletter is published on a quarterly basis including the annual report.
3. The District awards spring grants to area educators for projects ranging from pollinator waystations to a vermicomposter at the regional jail.	5	2	6	In FY24, awarded \$800 in spring grants. The grant funding is nominal but the grant projects are far-reaching, educational and long-term.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Eastern Shore Soil & Water Conservation District	Department Number:	101.8110
Fund:	General Fund	Function:	Community Development

Outcomes and Workload/Performance Measures:

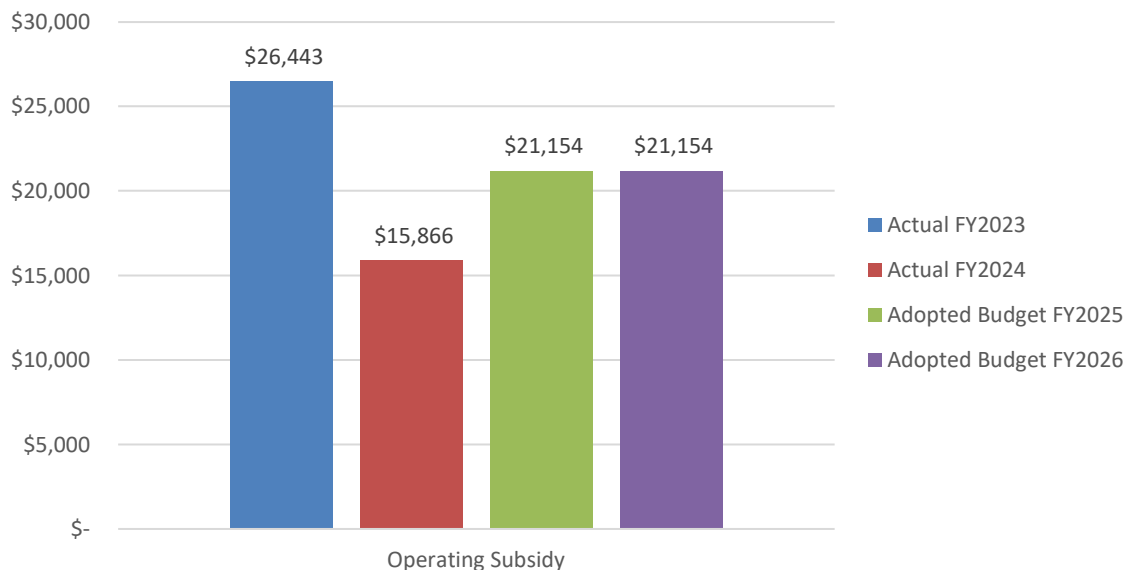
C. Outcome 3:

Outcomes and Measure Descripti	FY2023	FY2024	Current Goal	Comments
1. Build leadership capacity of elected Directors and appointed Associate Directors who are volunteer public servants with a diverse range of knowledge and a keen interest in soil and water resource conservation.	11	13	15	FY25- 6 Elected Directors, 2 serving Northampton County, 2 serving Accomack County, 1 appointed by the State Soil and Water Board, 1 appointed by VA VCE, 9 Associate Directors appointed by the ESSWCD Board of Directors.
2. Board meets 3rd Wednesday of every month at 5:00 pm at the USDA Service Center in Accomack (Times met annually)	11	11	10	The ESSWCD Board is not required by DCR to meet 2 months in a year. All meetings are in-person meetings held at the USDA Service Center.
3. Develop an Annual Plan of Work to guide the District efforts throughout the year. (number of plans developed per year)	1	1	1	The Annual Plan of Work is reviewed quarterly by the District Board to be sure goals are met and are on target.

Expenditure History

Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Operating Subsidy	\$ 26,443	\$ 15,866	\$ 21,154	\$ 21,154	0%
Total	26,443	15,866	21,154	21,154	0%

Local Funding History



Departmental Budget Summary & Performance Snapshot

Department or Agency:	Eastern Shore Soil & Water Conservation District	Department Number:	101.8110
Fund:	General Fund	Function:	Community Development

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
No County Positions	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/ (Decrease)
None	n/a		-
TOTAL		\$	-

Contact Information

Name:	Carmie Savage Ross	Address 1:	22545 Center Parkway
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Departmental Budget Summary & Performance Snapshot

Department or Agency:	Star Transit	Department Number:	101.8110
Fund:	General Fund	Function:	Community Development

Mission Statement:

STAR Transit, the public transportation program of the Accomack-Northampton Transportation District Commission, exists to provide safe, reliable and cost-efficient general public transportation services to residents of the Eastern Shore.

Description of Services Provided:

There are 8 routes in the STAR Transit service area that Accomack County provides full or partial local match funding toward. They are as follows: (1)

RED Route operating 10.5 hours per day, M-F, traveling Northbound from Cape Charles Food Lion Plaza to Onley Walmart.

(2) PURPLE Route operating 10.25 hours per day, M-F, traveling Southbound from Walmart in Onley Virginia to Cape Charles Food Lion Plaza.

(3) GOLD Route ((original)) and GOLD Route Expansion ((began FY20)) operating a combined total of 11.5 hours per day, M-F, traveling Southbound from Oak Hall Food Lion to Walmart in Onley Virginia.

(4) BLUE Route ((original)) and BLUE Route Expansion ((began FY20)) operating a combined total of 11.5 hours per day, M-F, traveling Northbound from Walmart in Onley Virginia to Oak Hall Food Lion.

(5) GREEN - Accomack On-Demand Route operating 9 hours per day, M-F, as a demand service that allows passengers to create ride reservations from 24hours to up to two weeks in advance.

(6) SILVER Route operating 12 hours per day, M-F, serving Northern Accomack County in three separate fixed route loops, 1st from Oak Hall Food Lion to Maryland Line Royal Farms Rt13 to New Church Virginia to Oak Hall Food Lion; 2nd Oak Hall Food Lion to Chincoteague to Oak Hall Food Lion; 3rd from Oak Hall Food Lion to Horntown to Atlantic to Oak Hall Food Lion. This pattern is repeated 4 additional times each day.

(7) YELLOW Route operating 10.5 hours per day, M-F, in three different loops: 1st from Cape Charles Food Lion Plaza, to Downtown Cape Charles, to Cape Charles Food Lion Plaza; 2nd from Cape Charles Food Lion Plaza, to Cheriton, to Seaside Road to Cape Charles Food Lion Plaza. 3rd from Cape Charles Food Lion Plaza, to Rt13 South Sunset Beach Resort, to Welcome Plaza, to Townsend, to Cape Charles Food Lion Plaza. this pattern is repeated 5 additional times per day.

(8) Onancock Onley Daugherty Shuttle Route ((began FY25)) operating 9.75 hours per day, M-F, serving the Towns of Onancock, Onley, and Daugherty continuously.

Current Departmental Goals:

STAR Transit remains committed to its goal of providing efficient and effective passenger transit service and to provide vital transit connections for partner organizations such as Eastern Shore Rural health, Eastern Shore Community Services Board, No Limits and Eastern Shore Community College.

Accomplishments and Challenges in the last 2 fiscal years:

Challenges met in the previous two years were streamlining the STAR Transit routes with consideration to safe paths of travel and efficient and reliable scheduled timing of all bus stops. STAR Transit has had an impressive ridership return post COVID-19 and has even had its highest ridership ever recorded in FY23 and again in FY24. An outstanding accomplishment also would be the realignment of the Chincoteague / Northern routes in Accomack County to increase coverage area and more efficiently serve Chincoteague, New Church, Horntown, Oak Hall and add service to the Virginia / Maryland State line. During FY24, STAR Transit had an outstanding safety record, having no accidents that affected transit service schedules. The challenge of staffing routes that require drivers to hold a valid Commercial Drivers License with Passenger endorsement has been one that was met by increasing employee compensation within the limitations of budgetary constraints without negative budget results returned. Additionally STAR Transit team members have risen to the challenge, pulling together while staffing levels are still sub-par to meet the needs of the residents of Accomack.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Star Transit	Department Number:	101.8110
Fund:	General Fund	Function:	Community Development

Major Issues to Address in the Next Two Fiscal Years:

STAR Transit faces major issues such as increasing insurance and overall costs, shortage of vehicles, and the shortage of qualified CDL drivers. Other operational challenges we plan to meet and address are reducing headways and increasing coverage areas in the Accomack central area.

Outcomes and Workload/Performance Measures:

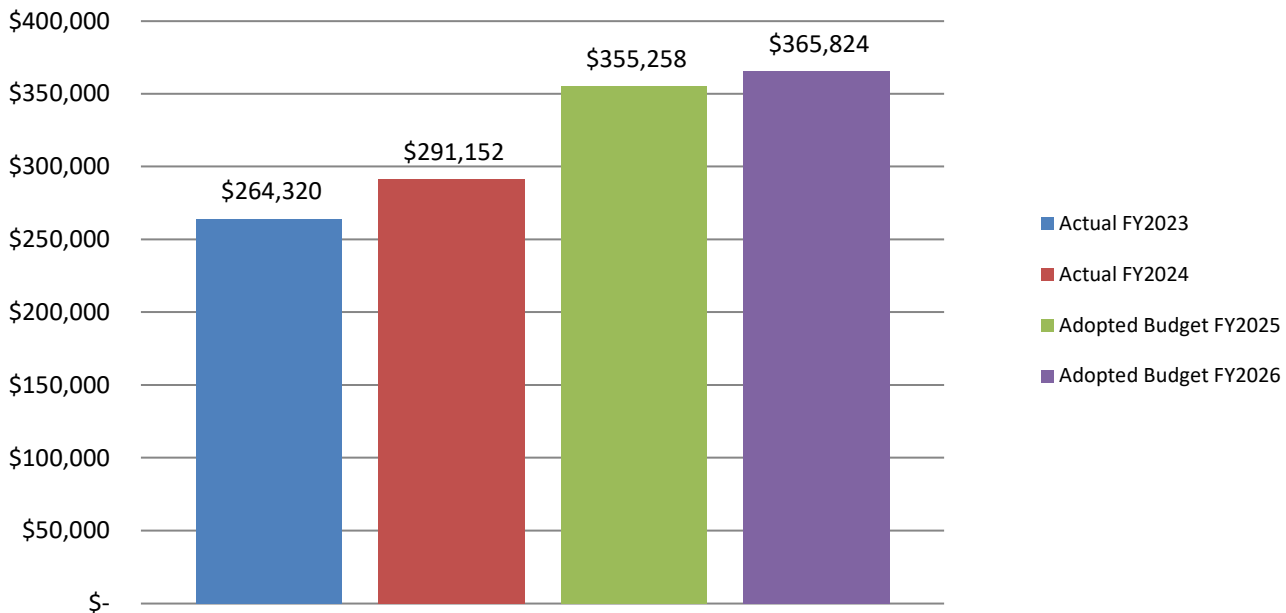
A. Outcome 1: Provide safe, reliable, cost-efficient public transportation services.

Measure Descriptions	FY2023	FY2024	Current Goal	Comments
1. Workload Measure - Passenger one way boarding's	94,454	104,354	105,000	STAR Transit saw record ridership in FY24
2. Performance Measure - Cost Per Hour	\$ 62	\$ 68	\$ 70	Increased costs for CPI, Insurance & Maintenance
3. Performance Measure - Service Failures	0	0	0	Operating 16,510 revenue hours

Expenditure History

Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Operating Subsidy	\$ 264,320	\$ 291,152	\$ 355,258	\$ 365,824	3%
Total	264,320	291,152	355,258	365,824	3%

Local Funding History



Departmental Budget Summary & Performance Snapshot

Department or Agency:	Star Transit	Department Number:	101.8110
Fund:	General Fund	Function:	Community Development

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
No County Positions	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/ (Decrease)
Driver Shortage, Salary scale adjustments, Insurance	n/a	Recurring	\$ 10,566
TOTAL			\$ 10,566

Contact Information

Name:	Jason Olivo	Address 1:	Virginia Regional Transit
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Departmental Budget Summary & Performance Snapshot

Department or Agency:	Eastern Shore Groundwater Committee	Department Number:	101.8110
Fund:	General Fund	Function:	Community Development

Mission Statement:

It is the mission of the Eastern Shore Ground Water Committee to assist local governments and residents of the Eastern Shore in understanding, protecting, and managing ground water resources, to prepare a groundwater resources protection and management plan, to serve as an educational and informational resource to local governments and residents of the Eastern Shore, and to initiate special studies concerning the protection and management of the Eastern Shore groundwater resource.

Description of Services Provided:

1. The Ground Water Committee formed in 1990 to study and plan for ground water protection and management. The 11-member committee meets monthly and includes elected officials, citizens, and local government staff.
2. The Committee serves as an educational resource and oversees special studies related to the protection and management of ground water.
3. A professional consulting hydrogeologist advises the committee, prepares technical reports, and coordinates with the Virginia Department of Environmental Quality (DEQ) and the United States Geological Survey (USGS).
4. The Committee has overseen the development of ground water plans, technical studies, water quality studies, and development of a ground water geographic information system.
5. The Committee annually awards the Eastern Shore Ground Water Award to a local citizen or businessperson who strives to benefit the ground water resource through water conservation, recharge area and aquifer protection/preservation, recycling and reuse, pollution prevention, and public education and community outreach.
6. The Committee contracts USGS for annual well logging, as comparative samples from 2016 and 2008 showed increased salinity in most of the Accomack samples. To define causes and trends, annual Monitoring is needed.

Current Departmental Goals:

1. Continue assisting and educating local governments and residents regarding ground water through maintenance of the Committee website, a public workshop series, and other educational documents.
2. Perform ongoing maintenance to the ESVA Ground Water Supply Management and Protection Plan and Accomack County Water Supply Plan including incorporating recent studies, data, and technological advances in the understanding of the Eastern Shore ground water system.
3. Ensure adequate water quality and supply for Accomack County residents and the entire population of the Eastern Shore of Virginia.
4. Oversee the Eastern Shore Ground Water Award program and provide technical assistance to Accomack County.
5. Manage the USGS EM-logging annual monitoring program for salt water intrusion trends.
6. Analyze data from residential Columbia well testing
7. Perform public information outreach for our drinking water and septic systems.
8. Provide data and expert testimony for legislative actions by the General Assembly and regulation adoption by the State Water Control Board.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Eastern Shore Groundwater Committee	Department Number:	101.8110
Fund:	General Fund	Function:	Community Development

Accomplishments and Challenges in the last 2 fiscal years:

1. The Committee continues to identify research needs for the Columbia aquifer and methods to provide the information that have the greatest cost/benefit.
2. Implemented the Columbia well testing for approximately 85 residents of the Eastern Shore
3. Reviewed and commented on 24 groundwater permits
4. Completed years 8 and 9 of the saltwater intrusion monitoring
5. The Committee established a subcommittee for the detailed planning and oversight of the Residential Well Testing Program reaching out to the Eastern Shore Area Agency on Aging/Community Action Agency [ESAAA/CAA], SERCAP, and regional high schools in collaboration towards the effort.
6. The Committee produced an informational brochure showing relevant current groundwater information including an annual summary summarizing the state of groundwater use on the Eastern Shore and summaries of outcomes of Ground Water Model Simulations.
7. Manned a booth at Exmore's Earth Day Celebration, April 2024

Major Issues to Address in the Next Two Fiscal Years:

1. The Committee will provide regular maintenance to the Groundwater Management Plan by regularly adding recent groundwater information, studies, data and model scenario outcomes.
2. The Committee will maintain the Accomack County Regional Water Supply Plan to ensure adequate water quality and supply for residents. The Plan is required to be updated by 2029.
3. The Committee plans to continue implementation of the USGS modeling into their reviews of water use permits. This will allow for increased accuracy and better overall management of existing water-use permits.
4. The Committee will work with the USGS to conduct annual sampling (EM-logging) to provide sufficient data about salt water intrusion impacts on the regional ground water supply.
5. The Committee plans to continue to raise awareness of individuals and groups who proactively work to protect and preserve groundwater through the annual Eastern Shore Groundwater Awards program.
6. The Committee has implemented residential Columbia well testing.
7. The Committee plans to address regulatory loopholes in policies concerning Groundwater quality.
8. Staff will serve on Eastern Virginia Groundwater Management Advisory Committee.

Outcomes and Workload/Performance Measures:

A. Outcome 1: We assist and educate local governments and residents.

Measure Descriptions	FY2023	FY2024	Current Goal	Comments
1. Workload Measure: Total number of assistance and educational measures to local governments and local residents.	14	14	12	Committee manned a booth at Exmore's Earth Day, April 2024
2. Performance Measure: Number of public Committee meetings held	9	9	10	
3. Performance Measure: Number of public educational forums held and/or number of videos and educational materials created	3	3	1	

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Eastern Shore Groundwater Committee	Department Number:	101.8110
Fund:	General Fund	Function:	Community Development

Outcomes and Workload/Performance Measures (continued):

B. Outcome 2: We maintain a Ground Water Supply Management and Protection Plan and Water Supply Plan.

Outcomes and Measure Descriptions	FY2023	FY2024	Current Goal	Comments
1. Workload Measure: Total number of efforts to maintain & implement the Ground Water Resources Management Plan	4	4	6	Identification of a new project is scheduled for FY25 and will conclude in FY26, update of Water Supply Plan.
2. Performance Measure: Ground Water Consultant will provide ongoing updates to Ground Water Supply Management and Protection Plan.	1	1	1	
3. Performance Measure: The Committee will maintain the state-mandated Accomack County Regional Water Supply Plan.	1	1	1	

C. Outcome 3: We initiate studies and maintain models concerning water supply

Outcomes and Measure Descriptions	FY2023	FY2024	Current Goal	Comments
1. Workload Measure: Total studies/models	2	2	3	New USGS Model is expected
2. Performance Measure: Number of Ground Water Model runs	0	0	3	No model runs were done until the new USGS Model is updated. Expected FY25
3. Workload Measure: Number of groundwater studies/research that we have helped initiate or to which we've contributed	1	2	1	

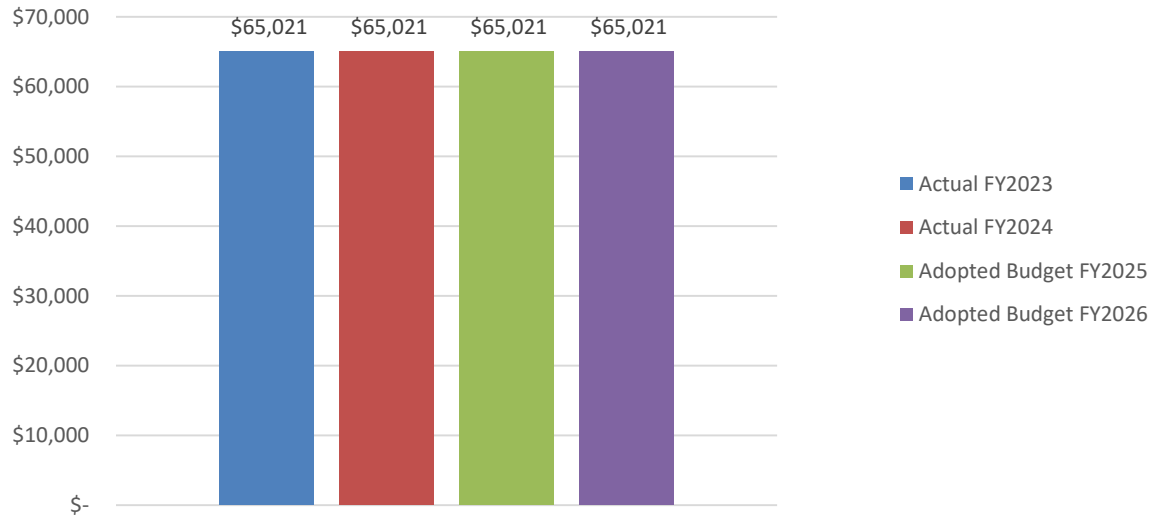
Expenditure History

Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Operating Subsidy	\$ 65,021	\$ 65,021	\$ 65,021	\$ 65,021	0%
Total	65,021	65,021	65,021	65,021	0%

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Eastern Shore Groundwater Committee	Department Number:	101.8110
Fund:	General Fund	Function:	Community Development

Local Funding History



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
No County Positions	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/ (Decrease)
None	n/a		\$ -
TOTAL			\$ -

Contact Information

Name:	Rita Chandler	Address 1:	23372 Front Street
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Telephone:	757.787.2936	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Eastern Shore Small Business Development Center	Department Number:	101.8110
Fund:	General Fund	Function:	Community Development

Mission Statement:

To advance Hampton Roads' and the Eastern Shore's diverse economy by providing small business the expertise and resources to succeed

Description of Services Provided:

The SBDC accomplishes its mission by providing confidential and non-judgmental small business advising to both existing and prospective small business owners. In addition to 1:1 advising, the SBDC also provides a variety of in-person classroom and virtual programming designed to increase the business acumen of the region's small business owners. In the Eastern Shore, this is done in partnership with the Eastern Shore of Virginia Chamber of Commerce and other organizations.

Current Departmental Goals:

Provide advising and training programs to at least 10 small businesses based in Accomack

Outcomes and Workload/Performance Measures:

A. Outcome 1: Small Business Counseling

Measure Descriptions	FY2021	FY2022	Current Goal	Comments
1. Workload Measure: Provide counseling to both existing and prospective small business owners	27	7	12	FY21 had considerably higher number of clients served due to COVID activities
2. Performance Measure: The number of small business start-ups in the County.	5	0	3	We are making better efforts to capture the number of new business starts

B. Outcome 2: Small Business Training

Outcomes and Measure Descriptions	FY2021	FY2022	Current Goal	Comments
1. Workload Measure: Provide small business training courses for both existing and prospective small business owners.	20	10	10	Our goal is collaborate with the ESVA and Chincoteague Chambers to offer in-person programming at least twice/year in addition to our online classes (live)

C. Outcome 3: Small Business Information

Outcomes and Measure Descriptions	FY2021	FY2022	Current Goal	Comments
1. Workload Measure: Provide timely and relevant information to the Shore's small business community.	50	25	25	We partner with the ESVA Chamber to market our resources and services to all existing small businesses and aspiring entrepreneurs

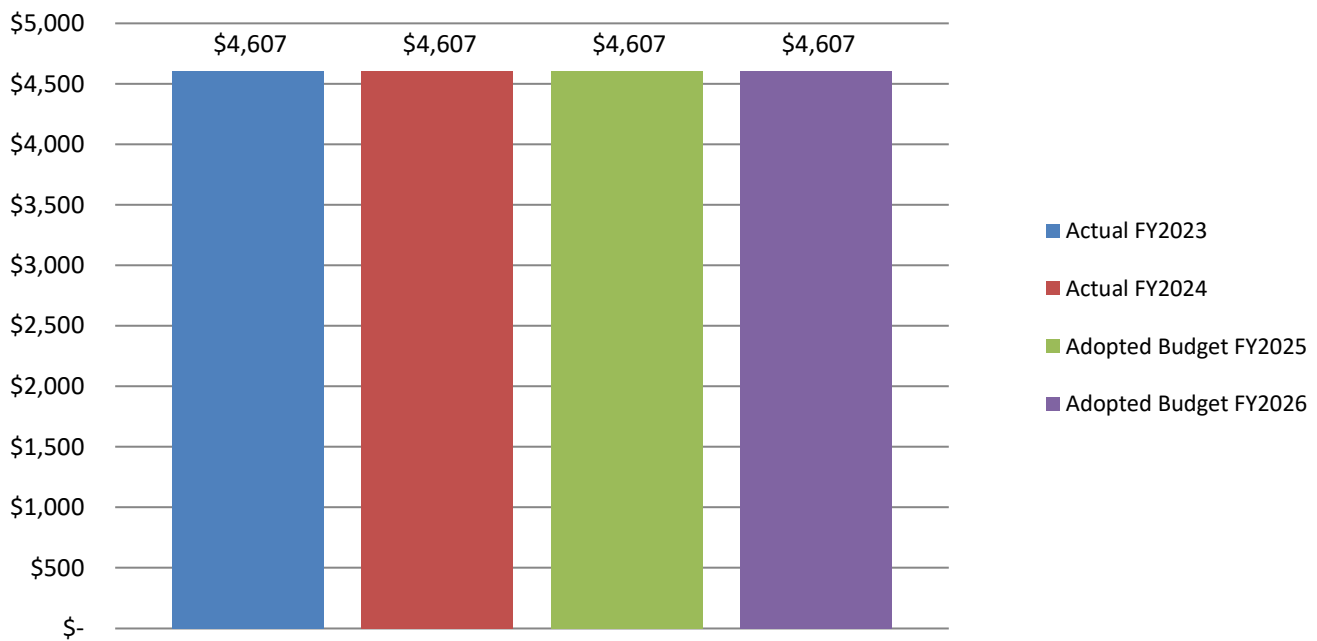
Departmental Budget Summary & Performance Snapshot

Department or Agency:	Eastern Shore Small Business Development Center	Department Number:	101.8110
Fund:	General Fund	Function:	Community Development

Expenditure History

Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Operating Subsidy	\$ 4,607	\$ 4,607	\$ 4,607	\$ 4,607	0%
Total	4,607	4,607	4,607	4,607	0%

Local Funding History



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
No County Positions	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
None	n/a		\$ -
TOTAL			\$ -

Contact Information

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Departmental Budget Summary & Performance Snapshot

Department or Agency:	Chincoteague Chamber of Commerce	Department Number:	101.8110
Fund:	General Fund	Function:	Economic Development/Tourism

Mission Statement:

The Chincoteague Chamber of Commerce is an organization whereby many different business interests have joined together in a combined manner to maximize their ability to attract and increase the number of visitors to Chincoteague Island. The ultimate goal of the organization is to communicate the message that Chincoteague, the “Beautiful Land Across the Water”, is the most desirable location to visit and/or vacation with family or friends.

Description of Services Provided:

The Chincoteague Chamber of Commerce (Chamber) is a non-profit, volunteer membership organization serving as the leading spokesman and representative for the businesses on Chincoteague Island with a membership of almost 300 businesses spanning from Salisbury, MD to the Hampton Roads area. Since the 1960's when tourism became the primary generator of economic growth for the Town of Chincoteague, the Chamber has served a unique dual role serving both business and tourism communities for the Town of Chincoteague and Accomack County.

As an information and advocacy hub, the Chamber serves, in partnership with official Town of Chincoteague representatives, federal and state government representatives, and non-profit boards, as an important conduit for information for residents and the business community. As a Destination Marketing Organization, the Chamber promotes tourism and serves as a Virginia Tourism Corporation Certified Visitor Center with brochure distribution requirements and required operating hours. Each year, the Chamber assists close to 10,000 visitors in the office and another 10,000 potential visitors via phone calls and emails.

Managed by a Board with a full-time Executive Director, Marketing & Event Coordinator, and Membership & Visitor Services Coordinator, and two part-time Tourism Counselors, the Chamber carries out four main roles against the backdrop of tourism: tourism marketing, business development, business retention, and membership services as well as secondary and tertiary impacts on support service industries including; real estate, construction trades, accounting, attorneys, and insurance. Our membership portfolio expands beyond tourism as it also represents members in aerospace, media, business services, utilities, civic organizations, and health care.

We have strong partnerships with the Eastern Shore of Virginia Chamber of Commerce, Eastern Shore Virginia Tourism Commission, Accomack-Norhampton Planning District Commission, Accomack County Economic Development Committee, Eastern Shore Community College, Virginia Space Flight Academy, U.S. Fish & Wildlife, National Park Service, and NASA Wallops Flight Facility which aid in our ability to promote, educate, and offer opportunities to our business and civic communities.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Chincoteague Chamber of Commerce	Department Number:	101.8110
Fund:	General Fund	Function:	Economic Development/Touris

Current Departmental Goals:

1. Tourism marketing is at the heart of the Chamber mission statement. Marketing includes but is not limited to earned media from press releases; paid media such as print and digital advertising, radio, Google Ads, and Facebook Ads; and organic marketing from social media shares.
2. Business development is an integral part of growing the Chamber and growing the economic prosperity in the Town of Chincoteague. This includes cultivating entrepreneurs, meeting with potential new business owners, and advocating for business relocation to Chincoteague.
3. Business retention is the realm of providing support to existing businesses by assisting them with expansion planning, marketing, and providing information on financial planning, resiliency, insurance, and other topics of interest to local businesses.
4. Membership services encompasses networking opportunities, and information dissemination among members, business referrals, workshops, and awards.
5. Maintain and grow our business community to increase job opportunities in Accomack County through entrepreneurial and business retention goals developed in our strategic plan.

Accomplishments and Challenges in the last 2 fiscal years:

Accomplishments:

Realized a 88.6% membership retention rate, welcomed 36 new members, and hosted 4 ribbon cuttings, 25 networking opportunities, and 10 workforce development, job fairs, partnerships, and collaborations in 2023.

Realized a 87.5% membership retention rate, welcomed 24 new members, and hosted 4 ribbon cuttings, 17 networking opportunities, and 34 workforce development, job fairs, partnerships, and collaborations in 2024.

Successfully administered a Virginia Tourism Corporation ARPA Grant which provided funds for tourism development through targeted TV/streaming commercials, retargeting, and native Google & Facebook ads in Hampton Roads, Richmond and Northern VA with 13NewsNow/ABC, website rebuild of ChincoteagueChamber.com, implementation of VisitWidget interactive technology for website, kiosk, and App, installation of outdoor digital kiosk, Visitor Center signage, Instagram influencer, and WBOC Co-op & Small Town Series. These marketing strategies encouraged overnight visitation and day travel, resulting in increased revenue to the Town of Chincoteague, Accomack County, and Commonwealth of Virginia.

Successfully administered a Virginia Tourism Corporation Destination Marketing Organization (DMO) Grant to create a dynamic photo library showcasing our nature, activities, culinary, and shopping experiences. By leveraging our messaging with these professional photographs, our recent and future marketing campaigns will have a stronger impact on the potential traveler and drive overnight visitors and increased revenue to the Town, County, and Commonwealth.

Installed 360 degree webcam at Curtis Merritt Harbor for sunrise, sunset, rocket launch, and relaxing views.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Chincoteague Chamber of Commerce	Department Number:	101.8110
Fund:	General Fund	Function:	Economic Development/Tourism

Hosted 2024 Virginia Tourism Corporation Visitor Centers Seminar on March 12-14, 2024 for Welcome Center & Certified Visitor Center Managers & Assistant Managers from across the Commonwealth as an experiential opportunity to learn more about Chincoteague Island and to receive continuing education.

Hosted shoulder season events including the Easter Decoy & Art Festival, Chincoteague Seafood & Oyster Festivals & Chincoteague Old-Fashioned Christmas Parade to stimulate the off-season economy when tourism numbers typically lagged. They have grown to be destination events bringing weekend guests to eat, stay and play.

Working with Town of Chincoteague & Museum of Chincoteague Island to develop VA250 projects to celebrate the 250th birth of our country in 2026.

Challenges:

The year 2024, has continued to bring workforce challenges and the business community needs leadership, resources, and support from the Chamber for business sustainability and growth. The Chamber does not want the following challenges to limit our ability to respond to those needs.

1. Achieving pre-COVID level Membership Retention Rate through effective onboarding of members, surveys to identify member needs, excellent customer service, clear communication of the value of the chamber, and promoting and tracking membership engagement.
2. Funding required to bring influential business consultants, professional speakers, and training events to membership and business community.
3. Staffing requirements to onboard and maintain new Chamber technologies being implemented to benefit visitors and membership.
4. Uncertainty of venues for future festivals due to potential for transfer of venue ownership.
5. Grants - Although grants have been extremely beneficial to our mission and have continued to support the Chamber in FY2024, they also require staffing resources to plan, implement, and report metrics and are not a long-term or reliable source of sustainability.

Major Issues to Address in the Next Two Fiscal Years:

Festival revenue has historically been a large portion of our annual operating budget; accounting for 62.48% in FY2024. We recognize our vulnerability in having a large portion of our budget dependent on (2) one-day weather-dependent outdoor festivals and (1) two-day indoor festival which has suffered significant exhibitor and attendee loss in recent years, and our need to explore other avenues of revenue generation that provide stronger sustainability as location, attendance, and weather are variable factors.

As festival cost of goods continue to increase, it will be necessary to raise ticket prices to minimize negative impacts on overall profitability. Festivals have sold out for many years, but continued ticket price increases will eventually have a correlating shift in demand.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Chincoteague Chamber of Commerce	Department Number:	101.8110
Fund:	General Fund	Function:	Economic Development/Tourism

Outcomes and Workload/Performance Measures:

A. Outcome 1:

Measure Descriptions	FY2023	FY2024	Current Goal	Comments
1. Workload Measure - Increase Visitation to Chincoteague Island	\$2,309,342	\$2,472,816	\$2,720,000	Based on Town of Chincoteague Fiscal Year Transient Occupancy Tax Revenue
2. Performance Measure - Number of Hits to Website	269,989	287,500	315,000	(Based on Chamber Calendar Year) with FY2024 being a January-November actual w/ December projection
3. Performance Measure - Number of Hits to Online Visitor's Guide & Membership Directory, Plan Your Visit Widget & Apps	39,302	46,967	51,000	(Based on Chamber Calendar Year) with FY2024 being a January-November actual w/ December projection.

B. Outcome 2:

Outcomes and Measure Descriptions	FY2023	FY2024	Current Goal	Comments
1. Performance Measure - Number of Social Media Followers	62,161	65,947	72,542	(Based on Chamber Calendar Year) with FY2024 being a January-November actual w/
2. Performance Measure - Number of Social Media Reaches	13,163,407	4,833,373	5,316,710	(Based on Chamber Calendar Year) with FY2024 being a January-November actual w/
2. Performance Measure - Number of Social Media Engagements	886,981	137,106	150,817	(Based on Chamber Calendar Year) with FY2024 being a January-November actual w/

C. Outcome 3:

Outcomes and Measure Descriptions	FY2023	FY2024	Current Goal	Comments
1. Workload Measure - Number of Business Opportunities Offered (networking, workshops, outreach)	29	21	25	(Based on Chamber Calendar Year)
2. Performance Measure - Number of New Members	45	24	30	(Based on Chamber Calendar Year)
3. Performance Measure - Business Membership Retention Percentage	89.35%	87.46%	88.69%	(Based on Chamber Calendar Year)

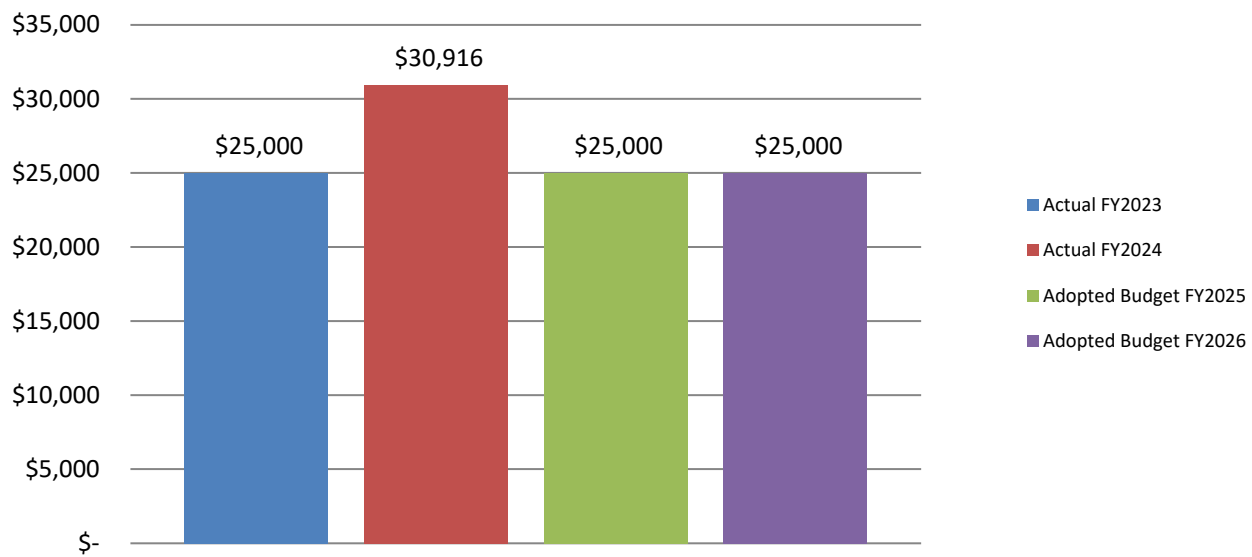
Departmental Budget Summary & Performance Snapshot

Department or Agency:	Chincoteague Chamber of Commerce	Department Number:	101.8110
Fund:	General Fund	Function:	Economic Development/Touris

Expenditure History

Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Operating Subsidy	\$ 25,000	\$ 30,916	\$ 25,000	\$ 25,000	0%
Total	25,000	30,916	25,000	25,000	0%

Local Funding History



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
No County Positions	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
None	n/a		\$ -
TOTAL			\$ -

Contact Information

Name:	Joanne Moore	Address 1:	Chincoteague Chamber of Commerce
Title:	Executive Director	Address 2:	6733 Maddox Boulevard
Email:	books@chincoteaguechamber.com	City/State:	Chincoteague Island, VA
Telephone:	757-336-6161	Zip Code:	23336

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Eastern Shore of VA Housing Mission	Department Number:	101.8110
Fund:	General Fund	Function:	Community Development

Mission Statement:

Provide critical housing repair services through Christian Mission to low-income families living in Accomack and Northampton Counties as well as transformational life experiences to those we serve, volunteers offering their service, congregations involved with ESVA Housing Mission, and entire communities.

Description of Services Provided:

Census level information indicates that there are over 2,000 families living in poverty housing in Accomack County. In these situations, homeowners don't have the funds to complete basic repairs that keep their families warm, safe and dry. Most of the time these are our elderly citizens. Referrals for poverty level homeowners are provided by Riverside Home Health, Eastern Shore Area Agency on Aging and Eastern Shore Center for Independent Living. These referrals are then reviewed by our team of Jennifer Barnes and Donna Smith to make sure the applicant is qualified to receive our services. These referrals are then reviewed by our construction team during an in home visit to make sure the requested repairs can be completed by our volunteers. At that point a design is complete and the necessary permits are obtained. Recruiting of volunteer teams is an ongoing effort to support this mission, We currently have the Perdue and Riverside teams committed to 2 projects a year each. We also have 2 church groups along with the YMCA and the Ruritan Club committed. Volunteers are led by our construction team to keep our overhead at a minimum. (Goal is below 10%)

Current Departmental Goals:

Growth of our donations and volunteer base are critical. We are targeting fundraising at \$ 150,000 in 2025 and \$ 200,000 in 2026. That would enable us to complete 30 projects in 2025 and 40+ in 2026. We also are planning to expand our volunteer team base to 15-20 teams. We also plan to hire a part time Executive Director in late 2025 followed by a parttime Director of Operations.

Accomplishments and Challenges in the last 2 fiscal years:

We started operating mid 2024. Donations and volunteers are the challenge.

Major Issues to Address in the Next Two Fiscal Years:

Growth of donations and volunteer team are the top issues.

Outcomes and Workload/Performance Measures:

A. Outcome 1:

Measure Descriptions	CY23	CY24	Current Goal	Comments
1. Workload Measure -		5	30 Projects	40+ in 2026
2. Performance Measure -			Falls Reduction for our clients	Other similar agencies have achieved an 87% reduction.

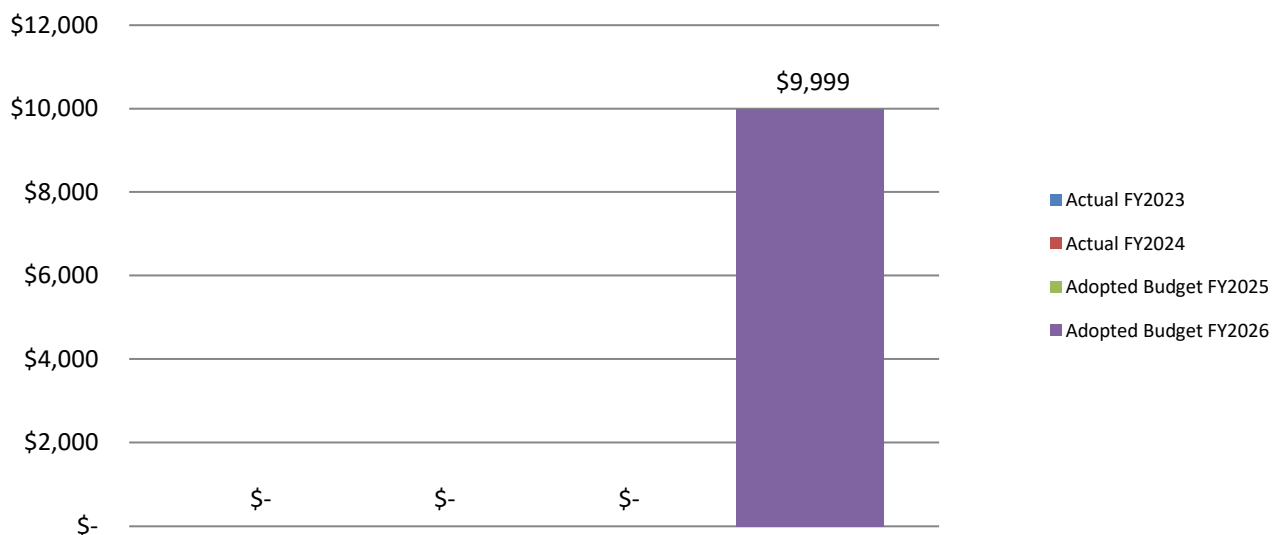
Departmental Budget Summary & Performance Snapshot

Department or Agency:	Eastern Shore of VA Housing Mission	Department Number:	101.8110
Fund:	General Fund	Function:	Community Development

Expenditure History

Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Operating Subsidy	\$ -	\$ -	\$ -	\$ 9,999	100%
Total	-	-	-	9,999	100%

Local Funding History



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
No County Positions	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Falls Prevention	n/a	Recurring	\$ 9,999
TOTAL			\$ 9,999

Contact Information

Name:	Donald Taylor	Address 1:	30754 Foxchase Drive
Title:	BOD Member	Address 2:	
Email:	don@chcrrc.org	City/State:	Salisbury, MD
Telephone:	410-726-5133	Zip Code:	21804

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Wallops Research Park	Department Number:	101.8114
Fund:	General Fund	Function:	Community/Economic Dev.

Mission Statement:

The Wallops Research Park's mission is to attract new business and new development to the park.

Description of Services Provided:

OPERATIONS MANAGEMENT: General maintenance management such as grass mowing, snow removal, pavement sweeping, lighting repair, gate maintenance, security, utility billing for electric, water and sewer, is performed by the County's Public Works Department.

PROJECT MANAGEMENT: With construction efforts nearly complete, the WRP Manager will be the Accomack County point of contact for Virginia Space, their tenant, on park maintenance and related items moving forward.

STAFFING LEADERSHIP COUNCIL: The County's Building, Planning, and Economic Development department provides staff support to the Wallops Research Park Leadership Council.

PARTNERSHIPS: Virginia Space, NASA, Virginia Economic Development Partnership and others work closely with County staff on matters related to the Research Park.

MARKETING: Marketing efforts are minimal currently. Future funding for marketing is recommended.

Current Departmental Goals:

1. Amend Wallops Research Park Conditions, Covenants, and Restrictions, as well as the Design Guidelines.
2. Increase recruitment efforts.
3. Continue to work with Virginia Space and NASA to recruit new businesses to the Park.

Accomplishments and Challenges in the last 2 fiscal years:

Accomplishments:

- Worked with a third party to update the Conditions, Covenants, and Restrictions, as well as the Design Guidelines. Review by Wallops Research Park Leadership Council in remaining FY.
- Working with a Development Prospect who is interested in purchasing land within the Research Park and Building office facilities.

Challenges:

- Wallops Research Park manager position is unfunded. Funds were re-directed to support dangerous building enforcement position. WRP position could be combined with County wide economic development position.

Major Issues to Address in the Next Two Fiscal Years:

- Funding for manager position.
- Continue to recruit additional business to the Research Park.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Wallops Research Park	Department Number:	101.8114
Fund:	General Fund	Function:	Community/Economic Dev.

Outcomes and Workload/Performance Measures:

A. Outcome 1: Park Operations Management

Measure Descriptions	FY2021	FY2022	Current Goal	Comments
1. Total number of site plans approved.	0	0	YTD - 0	
2. Maintenance performed within the Park.				Now contracted through Public Works.

B. Outcome 2: New Business Recruitment

Outcomes and Measure Descriptions	FY2021	FY2022	Current Goal	Comments
1. Number of prospects contacted.	1	3	YTD - 1	1 prospect remains active
2. Number of prospects contacted with bona-fide interest in the Research Park.	1	1	YTD - 1	
3. Prospects purchasing or signing leases for property in the Park.	1	0	YTD - 0	

C. Outcome 3: Staffing the Wallops Research Park Leadership Council.

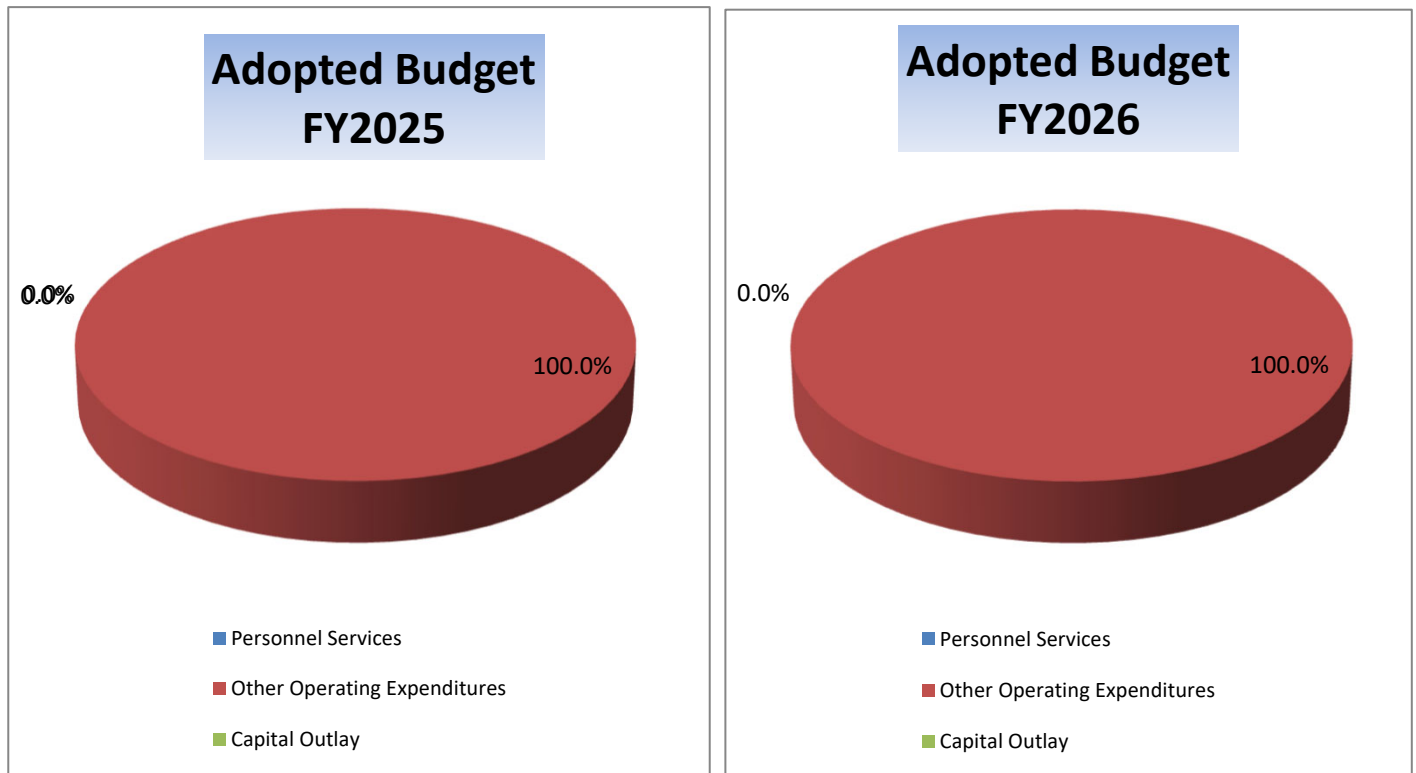
Outcomes and Measure Descriptions	FY2021	FY2022	Current Goal	Comments
1. Total development of applications submitted.	0	0	YTD - 0	
2. Total number of meetings prepared for, including: Verifying quorum, preparing the agenda and any items related, emailing packet including the previous meetings minutes.	2	0	YTD - 0	The Leadership Council has been unable to meet due to availability of staff and Members of the Council.

Expenditure History

Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Other Operating Expenditures	679	1,865	25,964	25,964	0%
Capital Outlay	-	-	-	-	0%
Debt Service	-	-	-	-	0%
Total	679	1,865	25,964	25,964	0%

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Wallops Research Park	Department Number:	101.8114
Fund:	General Fund	Function:	Community/Economic Dev.



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
None	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
None	n/a		\$ -
TOTAL			\$ -

Contact Information

Name:	Leander Pambid	Address 1:	23282 Courthouse Avenue
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Telephone:	(757) 787-5726	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Johnsongrass & Gypsy Moth Control	Department Number:	101.8204
Fund:	General Fund	Function:	Community Development

Mission Statement:

It is the mission of the Johnsongrass, Gypsy Moth and Agricultural Program Committee to control and eradicate Johnsongrass and Gypsy Moth in the County of Accomack through voluntary compliance and to assist the Agricultural Extension Agent with agricultural education programs as needed. This position is the only part-time assistance the Agricultural and Natural Resources Extension Agent has to serve an agricultural industry which is the third largest of 105 counties and cities in the State of Virginia and that has a county farm gate gross of almost \$165,000,000 annually.

Description of Services Provided:

The part-time employee, in cooperation with the Extension Agent, plans, implements and conducts the Johnsongrass/Gypsy Moth Control Program in Accomack County as stipulated by the Accomack County Johnsongrass Control Ordinance. The program is based on regulatory control whereby landowners are encouraged to voluntarily control Johnsongrass at their expense.

Gypsy moth pheromone traps are placed throughout the county and monitored to prevent an outbreak of this destructive pest.

Current Departmental Goals:

A goal of the Johnsongrass, Gypsy Moth and Agricultural Program Committee is to control and eradicate Johnsongrass and Gypsy Moth in the County of Accomack and to assist the Agricultural Extension Agent with agricultural education programs as needed.

Accomplishments and Challenges in the last 2 fiscal years:

At the beginning of the 2021 season, our previous technician chose to resign from the Johnsongrass/Gypsy Moth program. The 2022/23/24 season was monitored by Theresa Pittman, Agricultural Extension Agent in Accomack County. The plan is to continue the hiring process for another technician in early 2025 and have someone in place for the 2025 season.

Outcomes and Workload/Performance Measures:

A. Execution of Johnsongrass and Gypsy Moth Monitoring Program

Measure Descriptions	FY2021	FY22-24	Current Goal	Comments
1. Workload Measure - Number of locations monitored and treated.	*Technician resigned	*Program was monitored by Theresa Pittman, ANR Extension Agent	Hire a new Technician	
2. Performance Measure - Number of small spots treated for Johnsongrass				
3. Performance Measure - Number of hours spent monitoring for infestations				

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Johnsongrass & Gypsy Moth Control	Department Number:	101.8204
Fund:	General Fund	Function:	Community Development

B. Conduct Farm Tour Day and ES Sheep Shearing program.

Outcomes and Measure Descriptions	FY2021	FY22-24	Current Goal	Comments
1. Workload Measure - Assist ANR Agent with executing Farm Tour Day and the ES Sheep Shearing Program.	*Technician resigned	*Program was monitored by Theresa Pittman, ANR Extension Agent	Hire a new Technician	
2. Performance Measure - Number of children, teachers and chaperones attending Farm Tour Day.				
3. Performance Measure - Number of farms having sheep sheared and number of sheep sheared.				

Outcomes and Workload/Performance Measures:

C. Provide Assistance to ANR Agent on an as needed basis

Outcomes and Measure Descriptions	FY2021	FY22-24	Current Goal	Comments
1. Workload Measure: Technician provided assistance with educational programming as needed	*Technician resigned	*Program was monitored by Theresa Pittman, ANR Extension Agent	Hire a new Technician	

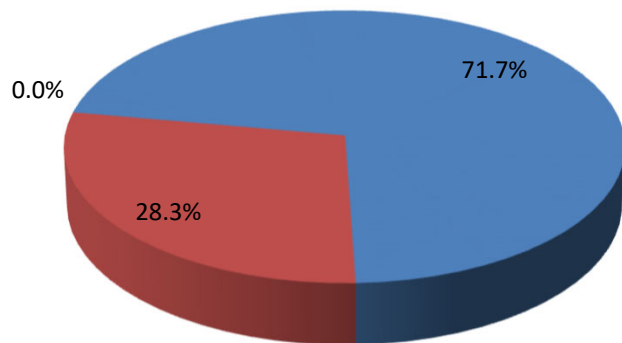
Expenditure History

Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	\$ -	\$ -	\$ 9,425	\$ 9,425	0%
Other Operating Expenditures	-	-	3,726	3,726	0%
Capital Outlay	-	-	-	-	0%
Debt Service	-	-	-	-	0%
Total	-	-	13,151	13,151	0%

Departmental Budget Summary & Performance Snapshot

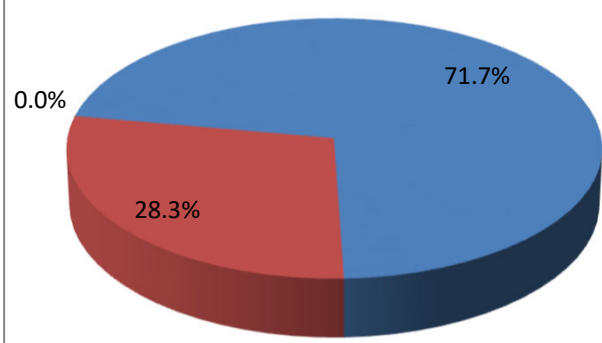
Department or Agency:	Johnsongrass & Gypsy Moth Control	Department Number:	101.8204
Fund:	General Fund	Function:	Community Development

Adopted Budget FY2025



■ Personnel Services
■ Other Operating Expenditures
■ Capital Outlay

Adopted Budget FY2026



■ Personnel Services
■ Other Operating Expenditures
■ Capital Outlay

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Johnsongrass/Gypsy Moth Supervisor	0.5	0.5	0.5	0.5	0%
Total	0.5	0.5	0.5	0.5	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
None	n/a		-
TOTAL			\$ -

Contact Information

Name:	Theresa Pittman	Address 1:	23185 Front Street
Title:	Unit Coordinator/Extension Agent	Address 2:	
Email:	tpittman@vt.edu	City/State:	Accomac, VA
Telephone:	757-787-1361	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Cooperative Extension Program	Department Number:	101.8305
Fund:	General Fund	Function:	Community Development

Mission Statement:

Virginia Cooperative Extension puts university knowledge into the hands of people. We are credible experts and educators who provide information, education and tools you can use every day to improve your life. Virginia Cooperative Extension enables people to improve their lives through an educational process that uses scientific knowledge focused on the issues and needs of Accomack County residents.

Description of Services Provided:

Accomack County Cooperative Extension is an educational arm of Virginia Cooperative Extension (VCE) headquartered on the campus of Virginia Tech. VCE serves the community by conducting research-based educational programs developed with input from local stakeholders. Accomack Extension Agents and Program Assistants provide research based information and educational opportunities to citizens in the areas of agriculture and natural resources, family and consumer sciences, and 4-H youth development with the goal of improving the lives of Accomack residents.

Agriculture and natural resources programming helps sustain profitability of agricultural and forestry production while protecting and enhancing the quality of our land and water resources. Programming efforts address a broad range of issues from traditional agricultural management and production to farm business management, soil and water conservation, land and water quality, the safe use of pesticides, forestry, wildlife and consumer and commercial horticulture.

Through community based and school-partnered programs, along with the guidance of an adult volunteer system, 4-H assists youth age 8-18 in decision-making, developing leadership and life skills, managing resources, working with others and utilizing effective communication skills.

The Family Nutrition Program/Supplemental Nutrition Assistance Program provides group and one-on-one help to low income families, individuals and youth in the areas of nutrition education and food related skills, encouraging healthy eating habits and increasing skills to stretch food resources.

Current Departmental Goals:

The goal of the VCE Accomack County Unit is to put university knowledge into the hands of people. Each educational department within the Accomack County VCE Unit strives to provide information, education, and tools that citizens can use every day to improve their lives, whether it is on their farming operation, in their family home, or during an after school program. Virginia Cooperative Extension enables people to improve their lives through an educational process that uses scientific knowledge focused on their issues and needs.

Accomplishments and Challenges in the last 2 fiscal years:

Major Programming Efforts/Accomplishments in FY24

Agricultural and Natural Resources (ANR) Programs-

Serving homeowners and agricultural producers in Accomack County. The ANR program educated upwards of 1000 persons in-person related to general homeowner information, agribusiness, pesticides, pests, IPM, agronomy, water stewardship, food safety and more. "The Stalk", a community newsletter from Accomack and Northampton VCE offices and the Eastern Shore AREC serves as a monthly update for 500 plus subscribers. Accomack County constituents can receive the newsletter virtually or via USPS. Accomack Agricultural Agent produces two weekly educational radio

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Cooperative Extension Program	Department Number:	101.8305
Fund:	General Fund	Function:	Community Development

programs on WESR serving as another method of communication with the public. The radio script serves to disseminate environmental and horticultural information geared towards homeowners and community members.

Some of our annual educational programs include:

2024 Eastern Shore Agricultural Conference & Trade Show, Commercial and Private Pesticide License Recertifications, Vegetable & Agronomic Crops Field Day – in cooperation with the Eastern Shore AREC, Accomack County Sheep Shearing Program, Eastern Shore Agriculture Video Series, Eastern Shore Pest Management Program, Eastern Shore Food Safety Program, Accomack County Plastic Pesticide Recycling Program, Virginia Potato Disease Advisory, Farm Bureau Young Farmers, Eastern Shore Master Gardeners program.

4-H Youth Program –

Since 2022, the 4H Youth Development Agent position has been vacant. Responsibilities of the 4H program were being covered by the Ag Agent, Theresa Pittman and the Unit Administrative Assistant, Rachel Barnes.

More than 1,128 youth were involved in 4-H in the past two years including community clubs, in-school programs and volunteers.

13 youth participated in 4H Youth Computer Science Camp

A week long 4-H summer camp was also held in July 2024 with 29 youth in attendance.

10 youth volunteers received 24 hours of training in order to participate in 2022 4-H Junior Camp

71 youth participated in the Embryology program learning more about the lifecycle of a chick.

21 4-H club members participated in the 4H State Horse Show

***Due to a retirement, we do not have an metrics on our FNP program. The position was not filled in FY24

Major Issues to Address in the Next Two Fiscal Years:

The 2023 needs assessment from the situation analysis identified critical gaps in resources for the Eastern Shore community, including financial education for youth and adults, resources to address obesity and heart issues, and basic cooking instruction. To address these needs, the VCE-Accomack Office, in collaboration with the VCE-Northampton Office, proposes a cost-share approach to fund a Family Consumer Sciences (FCS) Agent.

Justification:

Financial Education: The FCS Agent will develop and deliver programs to improve financial literacy among youth and adults, helping them manage their finances effectively and make informed decisions.

Health and Wellness: Programs will focus on combating obesity and heart issues through nutrition education, physical activity promotion, and healthy lifestyle choices.

Cooking Skills: Basic cooking instruction will empower community members to prepare healthy meals from scratch, promoting better nutrition and self-sufficiency.

Collaborative Approach: The cost-share model between VCE-Accomack and VCE-Northampton ensures efficient use of resources and maximizes the impact of the FCS Agent's work across both counties.

Shared responsibilities will allow the agent to reach a broader audience and address the diverse needs of the Eastern

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Cooperative Extension Program	Department Number:	101.8305
Fund:	General Fund	Function:	Community Development

Shore community.

Long-term Benefits: Investing in an FCS Agent will lead to improved financial stability, better health outcomes, and enhanced quality of life for residents.

Educational programs will have a lasting impact, equipping individuals with the knowledge and skills to make positive changes in their lives.

Conclusion: Funding the Family Consumer Sciences Agent position is essential to meet the identified needs of the Eastern Shore community. The collaborative cost-share approach will ensure the efficient use of resources and deliver significant benefits to residents through targeted educational programming.

Major Agricultural and Natural Resources issues:

Decreasing Vegetable Production

Labor shortages

Water quality for households

Glyphosate resistant weeds and their control.

Environmental concerns related to the Chesapeake Bay.

Conservation programming and support from the state and federal government.

DEQ regulatory oversight in regards to the poultry industry and also for commercial and private well owners

Major 4-H Issues:

Youth and Teen mental health, active lifestyle, financial literacy, career exploration and post graduate planning

Providing more opportunities in STEM, character education, healthy cooking and eating habits

Family economic hardship

Substance Abuse

****In FY24, the Extension office will have to overcome a lack a programmatic funding in order to keep educational programming free and open to the public. Funding funnels down from VA's General Assembly in order to support local program operations which, up until this point, has been a free service of Extension. Currently, the Accomack Extension Office searches for grants, sponsorships and partnerships to execute educational programs. As VA's budget has gotten tighter, the opportunity to hold free programs has decreased until only a few free programs are offered each year. Any amount of programmatic funds will allow for more programs to be administered at little to no cost to the public. Educational programming is key for societal changes in family nutrition, family financial education, knowledge of food and fiber system as well as youth development.**

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Cooperative Extension Program	Department Number:	101.8305
Fund:	General Fund	Function:	Community Development

Outcomes and Workload/Performance Measures:

A. VCE provides educational programming to enhance agricultural and horticultural production, management and profitability.

Measure Descriptions	FY2023	FY2024	Current Goal	Comments
1. Workload Measure - Number of research-based local educational programs provided to citizens in the areas of Agriculture and Natural Resources throughout the year.	15 programs delivered	12 programs delivered	18 programs delivered	Programs include: ES Agricultural Conference, Pesticide License Recertification, ES Specialist's Day, ES Pest Management Program, ES Food Safety Program, ES Master Gardeners.
2. Performance Measure - Number of educational contacts reached through educational programming on a yearly basis.	1,272 adults, 3,500+ email 300 phone 1,900 newsletter radio prgm: unknown	1,061 adults, 4,200+ email 400 phone 2,200 newsletter radio prgm: unknown	2,000 adults, 500 youth, 1,500 email, 200 phone, 1,000 newsletter	Educational information provided to growers and homeowners (contacts) include: agricultural/homeowner pest information, general agricultural information, IPM strategies, Master Gardener questions. These numbers are aggregated on a yearly basis.
3. Performance Measure - Number and value of volunteer hours contributed by Eastern Shore Master Gardener Program	5,657 volunteer hours valued at \$169,427 by 55 Master Gardeners with 1476 direct educational contacts	4,673 volunteer hours valued at \$139,926 by 47 Master Gardeners with 1255 direct educational contacts	4,000 volunteer hours by 65 Master Gardeners with 500 direct educational contacts	The ES Master Gardeners are trained volunteer educators who work within their local community to promote sound horticultural practices. The value of volunteer hours is based on a value of \$29.95/hour from the Independent Sector 2023 value of volunteer hours by state.

B. VCE provides educational programming and youth development opportunities for youth age 8-18.

Outcomes and Measure Descriptions	FY2023	FY2024	Current Goal	Comments
1. Workload Measure - 4-H provides educational and leadership opportunities for youth and adults.	6 lessons of each curriculum are taught at each of the elementary and middle schools in Accomack County.			Educational programming includes: Teen Cuisine, Health Rocks!, Career Exploration and Planning, Mars Base Camp in partnership with Nandua's Mars Station, Character Counts, Electrical Energy, Soil and Erosion, STEM, Choose Health Fun and Fitness Total numbers are significantly lower than originally anticipated due to COVID-19 restrictions
2. Performance Measure - Number of 4-H youth and adult volunteer leaders.	449 youth and 20 volunteers	***In FY25, after three failed candidate	1,500 youth and 70 volunteers	
3. Performance Measure - Number of in-school enrichment classes and other educational sessions conducted.	54 classes	searches, one offer was made and accepted.	95 classes	
4. Performance Measure - One-time community events and programs	8 events	Programming will begin in FY25	4 events	

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Cooperative Extension Program	Department Number:	101.8305
Fund:	General Fund	Function:	Community Development

C. VCE provides nutrition education for low income families, individuals and youth.

Outcomes and Measure Descriptions	FY2023	FY2024	Current Goal	Comments
1. Workload Measure - The Family Nutrition Program/Supplemental Nutrition Assistance Program assists low income families, individuals and youth in the area of nutrition education and budgeting food dollars.				***Due to a retirement, we do not have an metrics on our FNP program. The position was not filled in FY24
2. Performance Measure - Number of adults and youth enrolled in the Supplemental Nutrition Assistance Program.				
3. Performance Measure - Form partnerships in cooperation with local agencies to provide nutrition information to clients.				

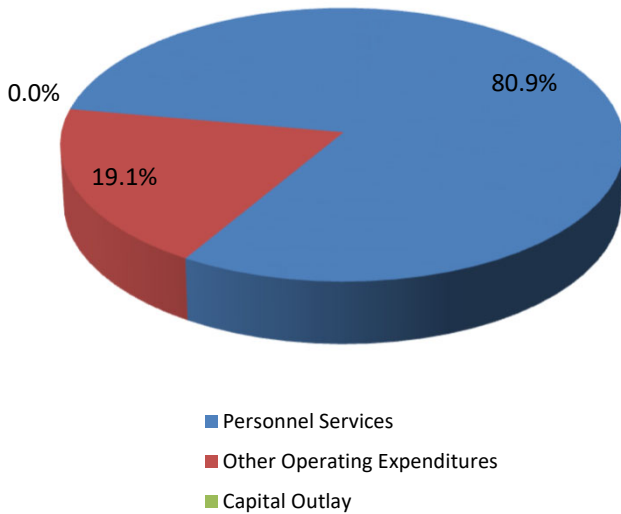
Expenditure History

Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	\$ 42,605	\$ 29,780	\$ 82,019	\$ 82,013	0%
Other Operating Expenditures	14,749	15,030	19,425	19,425	0%
Capital Outlay	18,900	23,418	-	-	0%
Debt Service	-	-	-	-	0%
Total	76,254	68,229	101,444	101,438	0%

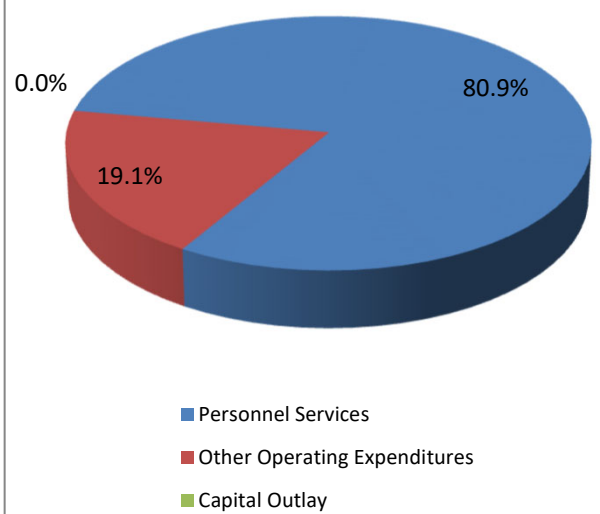
Departmental Budget Summary & Performance Snapshot

Department or Agency:	Cooperative Extension Program	Department Number:	101.8305
Fund:	General Fund	Function:	Community Development

Adopted Budget FY2025



Adopted Budget FY2026



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
County Funded Extension Technician	0.5	0.5	0.5	0.5	0%
Total	0.5	0.5	0.5	0.5	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Employee salary and benefit changes	n/a	Recurring	\$ (6)
TOTAL			\$ (6)

Contact Information

Name:	Theresa Pittman	Address 1:	23185 Front Street
Title:	Unit Coordinator/Extension Agent	Address 2:	P.O. Box 60
Email:	tpittman@vt.edu	City/State:	Accomac, VA
Telephone:	757-787-1361	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Economic Development Authority Operating Subsidy	Department Number:	101.9301
Fund:	General Fund	Function:	Community Development

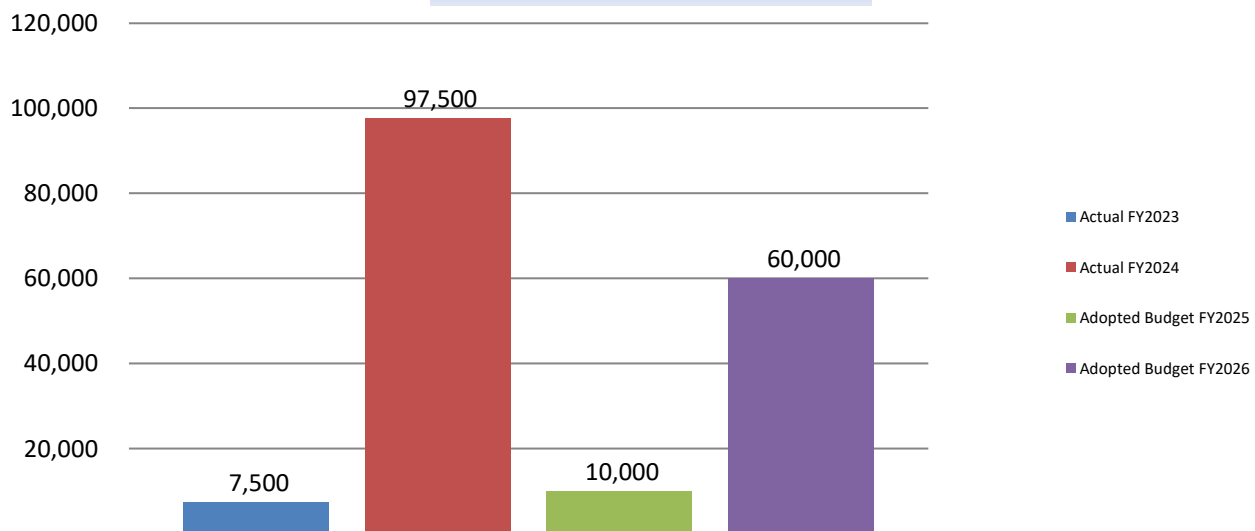
Department Description:

The Economic Development Authority is a legal entity separate and distinct from the County. The EDA's operations are funded from County sources. The amounts below represent the County's local contribution towards the EDA's operations only. For a complete summary of this entity, see the Select Component Units subsection of this document.

Expenditure History

Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Operating Subsidy	7,500	97,500	10,000	60,000	500%
Total	7,500	97,500	10,000	60,000	500%

Local Funding History



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
No County positions	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increase/(Decrease) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Additional grant matching funds	n/a	1-Time	\$ 50,000
TOTAL			\$ 50,000

Contact Information

Name:	Leander Pambid	Address 1:	23282 Courthouse Avenue
Title:	Deputy County Administrator	Address 2:	P.O. Box 686
Email:	lpambid@co.accomack.va.us	City/State:	Accomac, Virginia
Telephone:	(757) 787-5726	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Contingencies	Department Number:	101.9103
Fund:	General Fund	Function:	Nondepartmental

Department Description:

The County maintains a contingency to address unplanned expenditures during the fiscal year and planned expenditures that are tied to future events. Use of the contingency must be approved by the Board of Supervisors.

Board's Strategic Plan Priorities:

The Board of Supervisors provided funds for employee salary increases as part of their strategic plan goals.

Expenditure History

Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Other	\$ -	\$ -	\$ 728,931	\$ 942,944	29%
Total	-	-	728,931	942,944	29%

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
None	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/ (Decrease)
Net change from prior year and current year contingency	n/a	1-Time	\$ 27,169
Employee salary increases	n/a	1-Time	506,710
20% employee health insurance premium increase	n/a	1-Time	355,300
Vacancy savings	n/a	1-Time	(257,920)
Prior year employee classification/comp study	n/a	1-Time	(417,246)
TOTAL			\$ 214,013

Contact Information

Name:	Michael T. Mason, CPA	Address 1:	23296 Courthouse Avenue
Title:	County Administrator	Address 2:	P.O. Box 388
Email:	mmason@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	757-787-5700	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Transfers to the Virginia Public Assistance Special Revenue Fund	Department Number:	101.9301
Fund:	General Fund	Function:	Other Uses

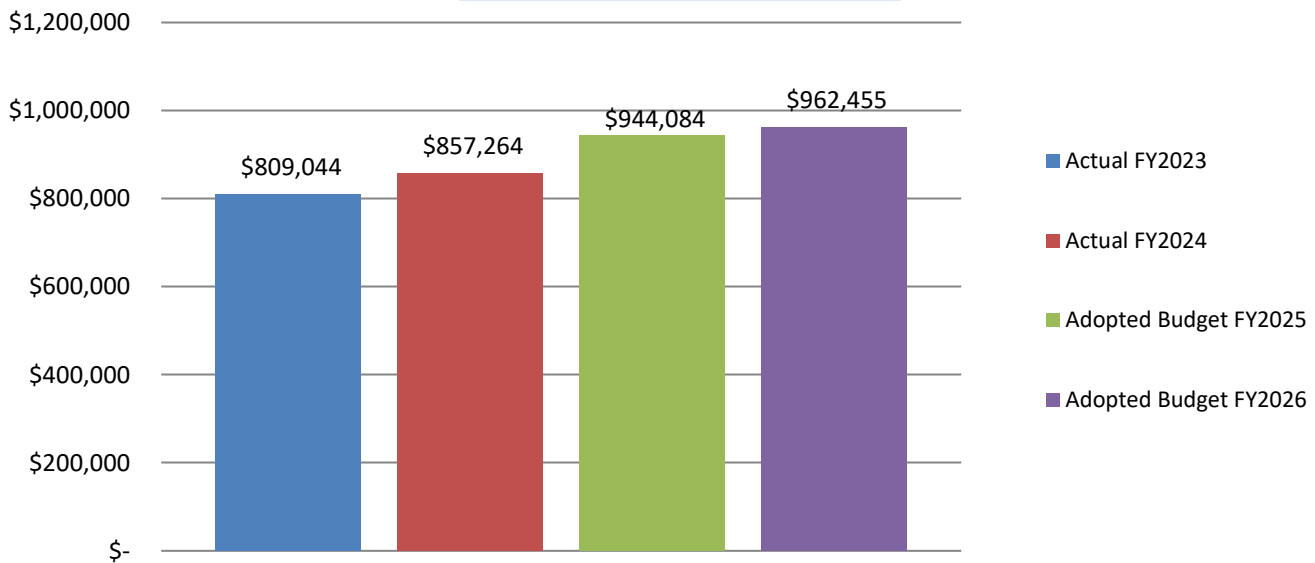
Department Description:

This transfer represents the local share of the cost of operating the Social Services Department. Total operating costs of this department are reported in the Virginia Public Assistance Special Revenue Fund.

Expenditure History

Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Operating Subsidy	\$ 809,044	\$ 857,264	\$ 944,084	\$ 962,455	2%
Total	809,044	857,264	944,084	962,455	2%

Local Funding History



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
No County Positions	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increase/(Decrease) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Local share of State COLA	n/a	Recurring	\$ 18,371
TOTAL			\$ 18,371

Contact Information

Name:	Vicki Weakley	Address 1:	22554 Center Parkway
Title:	Director	Address 2:	PO Box 210
Email:	vicki.j.weakley@dss.virginia.gov	City/State:	Accomac, VA
Telephone:	757-787-5500	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Transfers to the Comprehensive Youth Services Special Revenue Fund	Department Number:	101.9301
Fund:	General Fund	Function:	Other Uses

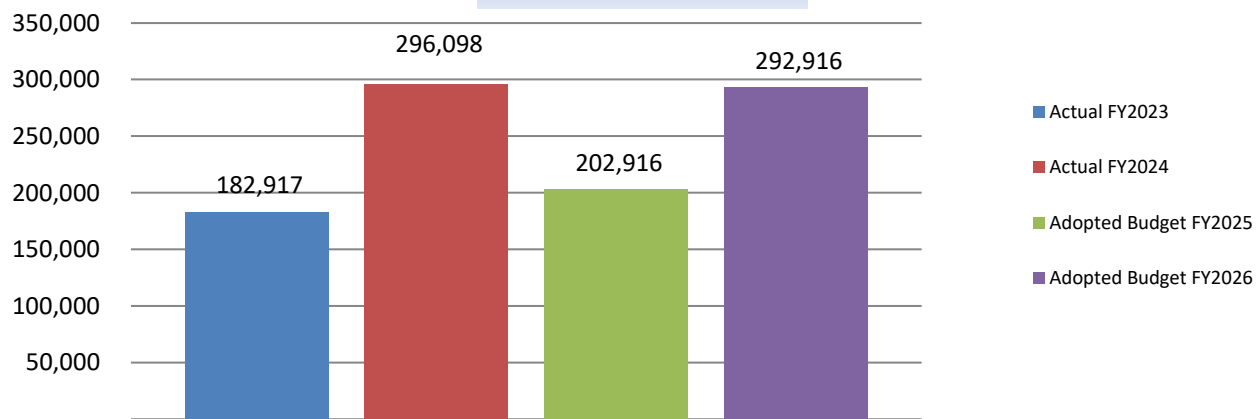
Department Description:

This transfer represents the local share of the cost of the Comprehensive Services Act. Operating costs of this department are reported in the Comprehensive Youth Services Special Revenue Fund.

Expenditure History

Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Transfers to Other Funds	\$ 182,917	\$ 296,098	\$ 202,916	\$ 292,916	44%
Total	182,917	296,098	202,916	292,916	44%

Transfer History



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
No County Positions	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increase/(Decrease) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
CSA Expenditure March (mandated)	n/a	Recurring	\$ 90,000
TOTAL			\$ 90,000

Contact Information

Name:	Michael T. Mason	Address 1:	23296 Courthouse Avenue
Title:	County Administrator	Address 2:	P.O. Box 388
Email:	mmason@co.accomack.va.us	City/State:	Accomack, VA
Telephone:	757-787-5700	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Transfer to Court Security Fund	Department Number:	101.9301
Fund:	General Fund	Function:	Other Uses

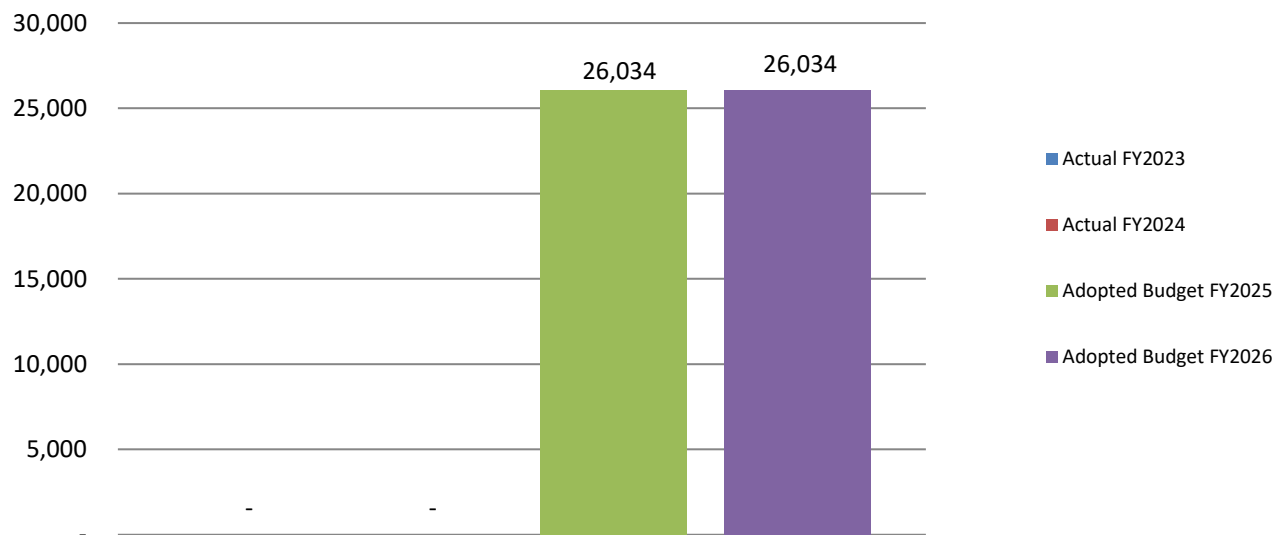
Department Description:

This transfer from the General Fund covers the cost of the Court Security Fund not funded by other sources. Court security services are accounted for in the Court Security Fund.

Expenditure History

Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Operating Subsidy	\$ -	\$ -	\$ 26,034	\$ 26,034	0%
Total	-	-	26,034	26,034	0%

Local Funding History



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
No County Positions	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increase/(Decrease) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
None	n/a		\$ -
TOTAL			\$ -

Contact Information

Name:	D. Wayne Greer	Address 1:	23323 Wise Court
Title:	Lieutenant of Corrections	Address 2:	P.O. Box 149
Email:	wgreer@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	(757)789-9221	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Transfers to the Emergency 911 Special Revenue Fund	Department Number:	101.9301
Fund:	General Fund	Function:	Other Uses

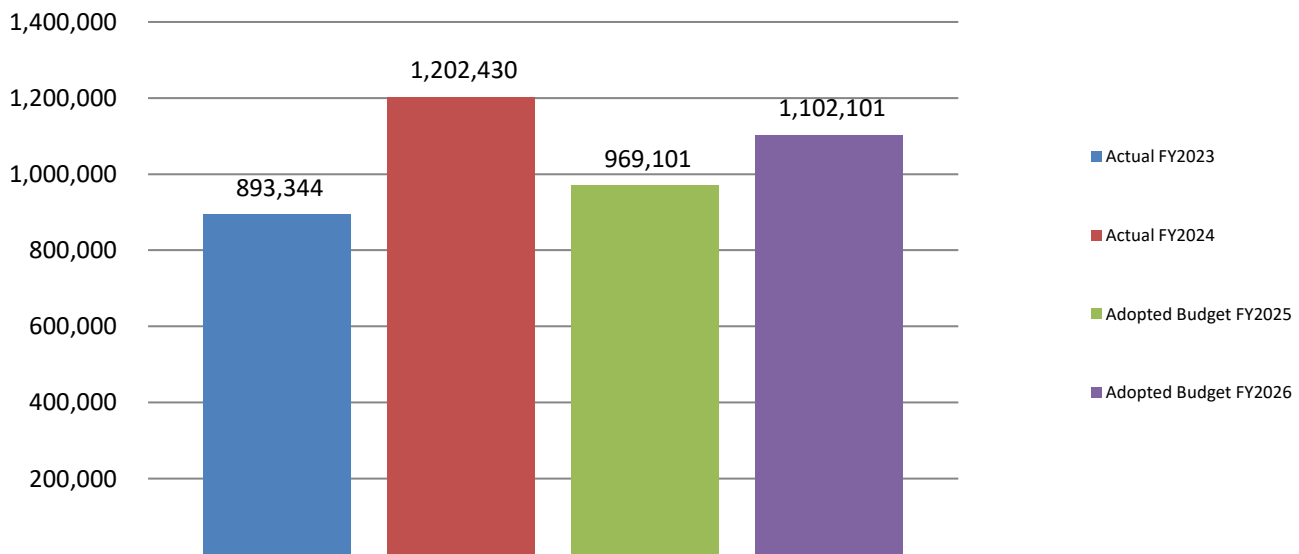
Department Description:

This transfer represents the local share of the cost of the 911 Commission. The source of funding for this transfer is primarily communication sales and use tax revenue which is shared with the Commission.

Expenditure History

Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Transfers to Other Funds	\$ 893,344	\$ 1,202,430	\$ 969,101	\$ 1,102,101	14%
Total	893,344	1,202,430	969,101	1,102,101	14%

Transfer History



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
No County Positions	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increase/(Decrease) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Local match adjustment	n/a	Recurring	\$ 133,000
TOTAL			\$ 133,000

Contact Information

Name:	Michael T. Mason	Address 1:	23296 Courthouse Avenue
Title:	County Administrator	Address 2:	P.O. Box 388
Email:	mmason@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	757-787-5700	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Transfers to the County Capital Projects Fund	Department Number:	101.9301
Fund:	General Fund	Function:	Other Uses

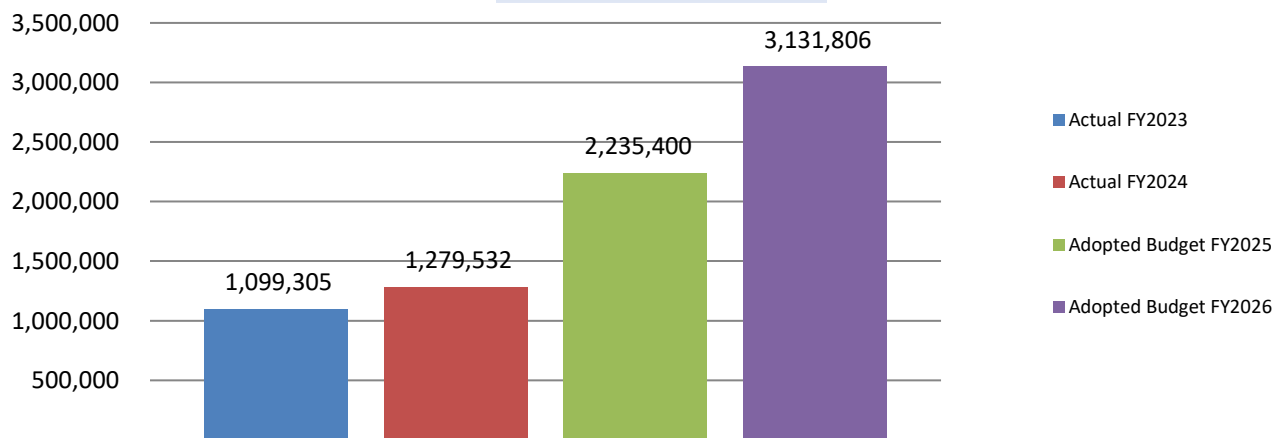
Department Description:

This transfer from the General Fund covers the cost of current capital projects. Costs of this department are reported in the Capital Projects Fund.

Expenditure History

Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Transfers to Other Funds	\$ 1,099,305	\$ 1,279,532	\$ 2,235,400	\$ 3,131,806	40%
Total	1,099,305	1,279,532	2,235,400	3,131,806	40%

Transfer History



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
No County Positions	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increase/(Decrease) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Current year capital projects adjustment	n/a	Recurring	\$ 896,406
TOTAL			\$ 896,406

Contact Information

Name:	Michael T. Mason	Address 1:	23296 Courthouse Avenue
Title:	County Administrator	Address 2:	P.O. Box 388
Email:	mmason@co.accomack.va.us	City/State:	Accomack, VA
Telephone:	757-787-5700	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Transfer to Accomack County Airport	Department Number:	101.9301
Fund:	General Fund	Function:	Other Uses

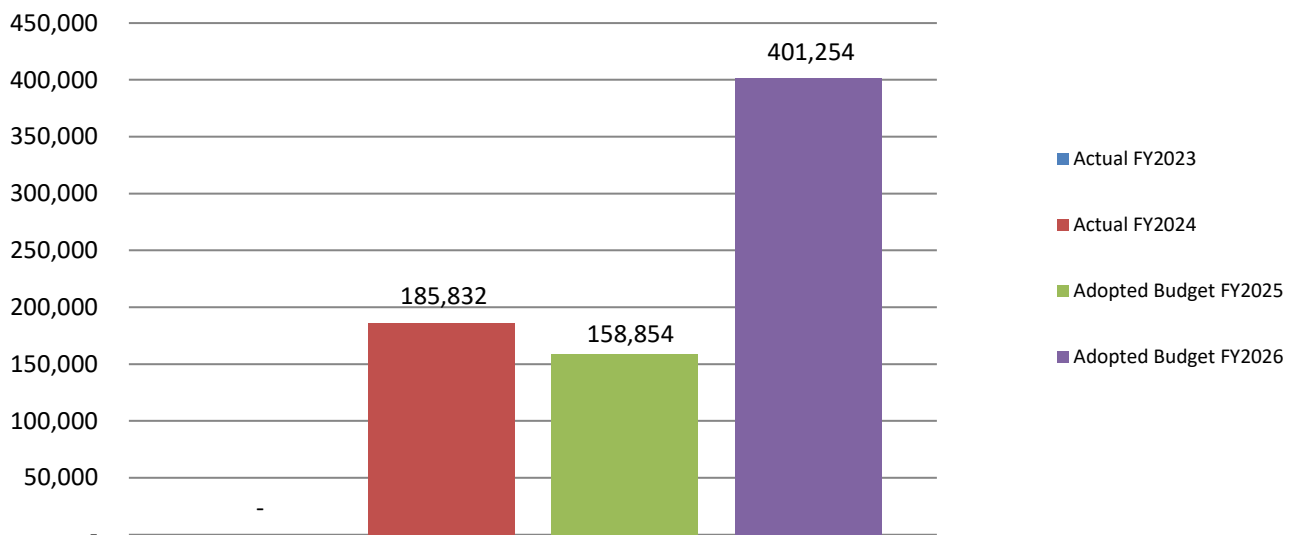
Department Description:

This transfer from the General Fund covers the cost of the Accomack County Airport not funded by other sources. The Airport services are accounted for in the Accomack County Airport Fund.

Expenditure History

Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Operating Subsidy	\$ -	\$ 185,832	\$ 158,854	\$ 401,254	153%
Total	-	185,832	158,854	401,254	153%

Local Funding History



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
No County Positions	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increase/(Decrease) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Adjust Airport Transfer	n/a	Recurring	\$ 242,400
TOTAL			\$ 242,400

Contact Information

Name:	Stewart Hall	Address 1:	24404 Joynes Neck Rd.
Title:	Deputy County Administrator	Address 2:	P.O. Box 476
Email:	shall@co.accomack.va.us	City/State:	Accomack, VA
Telephone:	(757)787-1468	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Transfer to Water/Sewer Fund	Department Number:	101.9301
Fund:	General Fund	Function:	Other Uses

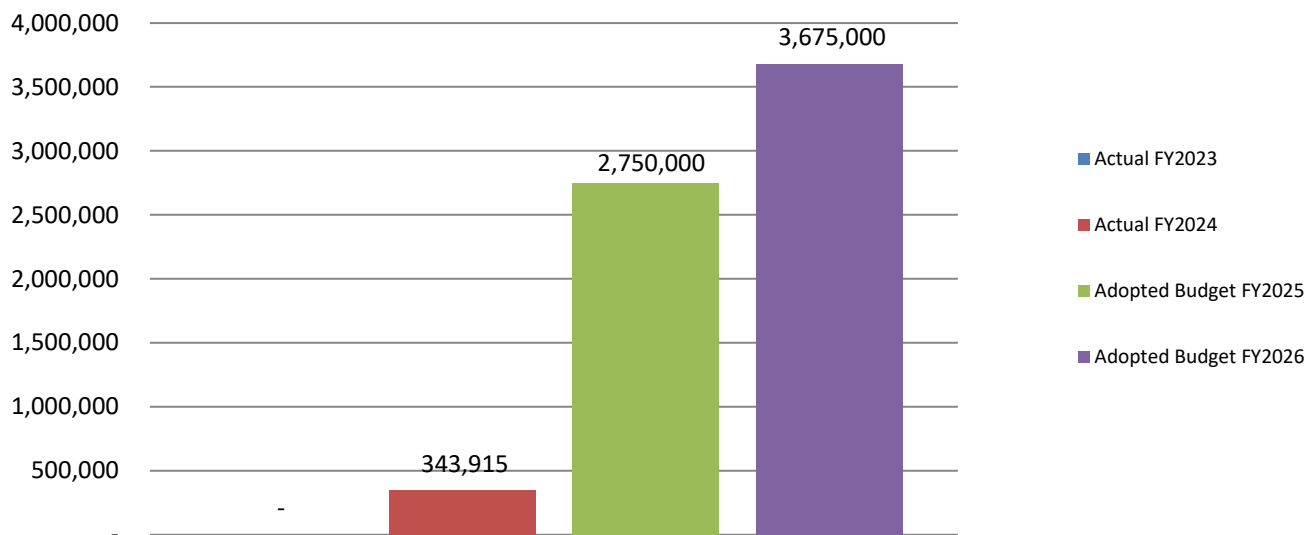
Department Description:

This transfer from the General Fund covers the cost of the Water/Sewer Fund not funded by other sources. Water/sewer services are accounted for in the Water/Sewer Fund.

Expenditure History

Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Operating Subsidy	\$ -	\$ 343,915	\$ 2,750,000	\$ 3,675,000	34%
Total	-	343,915	2,750,000	3,675,000	34%

Local Funding History



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
No County Positions	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increase/(Decrease) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Adjust Water/Sewer Fund Transfer	n/a	Recurring	\$ 925,000
TOTAL			\$ 925,000

Contact Information

Name:	Stewart Hall	Address 1:	24404 Joynes Neck Rd.
Title:	Deputy County Administrator	Address 2:	P.O. Box 476
Email:	shall@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	(757)787-1468	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Transfer to Stormwater Ordinance Fund	Department Number:	101.9301
Fund:	General Fund	Function:	Other Uses

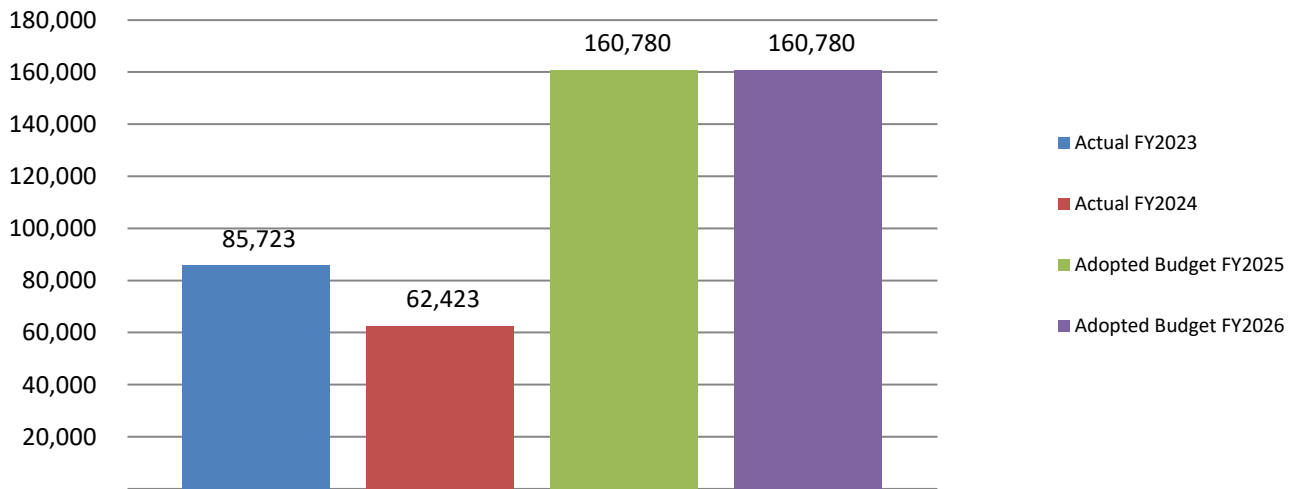
Department Description:

This transfer from the General Fund covers the cost of the Stormwater Ordinance Fund not funded by other sources. The Stormwater services are accounted for in the Stormwater Ordinance Fund.

Expenditure History

Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Operating Subsidy	\$ 85,723	\$ 62,423	\$ 160,780	\$ 160,780	0%
Total	85,723	62,423	160,780	160,780	0%

Local Funding History



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
No County Positions	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increase/(Decrease) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
None	n/a		\$ -
TOTAL			\$ -

Contact Information

Name:	Leander Pambid	Address 1:	23282 Courthouse Avenue
Title:	Deputy County Administrator	Address 2:	P.O. Box 686
Email:	lpambid@co.accomack.va.us	City/State:	Accomack, VA
Telephone:	(757) 787-5726	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Transfers to the Fire Programs Special Revenue Fund	Department Number:	101.9301
Fund:	General Fund	Function:	Other Uses

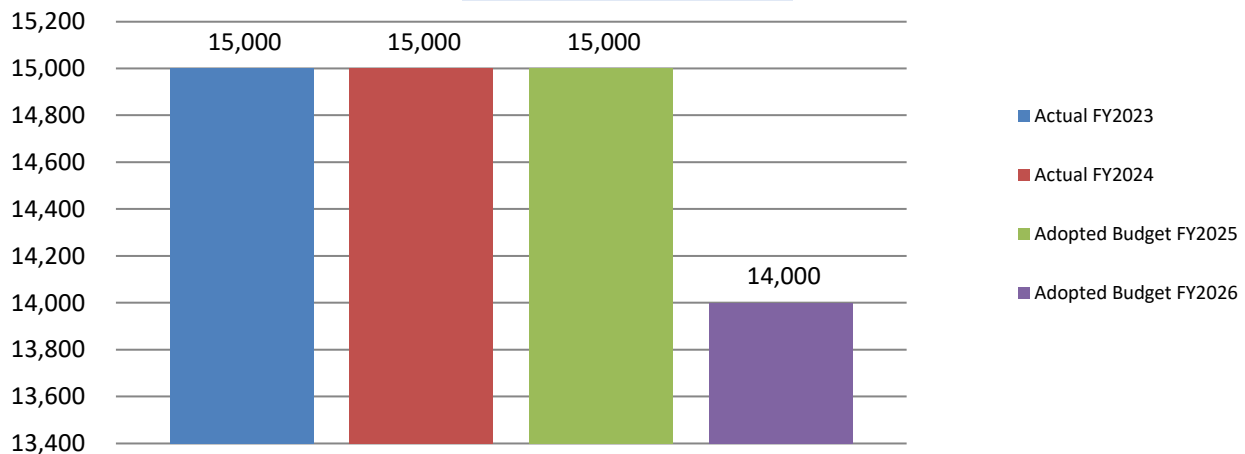
Department Description:

This transfer represents the Volunteer Fire Companies located within Accomack County annual training levy. Operating costs of this department are reported in the Fire Programs Special Revenue Fund.

Expenditure History

Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Transfers to Other Funds	\$ 15,000	\$ 15,000	\$ 15,000	\$ 14,000	-7%
Total	15,000	15,000	15,000	14,000	-7%

Transfer History



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
No County Positions	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increase/(Decrease) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Adjust FTC transfer	n/a	Recurring	\$ (1,000)
TOTAL			\$ (1,000)

Contact Information

Name:	Michael T. Mason	Address 1:	23296 Courthouse Avenue
Title:	County Administrator	Address 2:	P.O. Box 388
Email:	mmason@co.accomack.va.us	City/State:	Accomack, VA
Telephone:	757-787-5700	Zip Code:	23301



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SPECIAL REVENUE FUNDS



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Departmental Budget Summary & Performance Snapshot

Department or Agency:	Social Services	Department Number:	103
Fund:	Virginia Public Assistance Special Revenue Fund	Function:	Health and Welfare

Mission Statement:

Our Mission is to empower individuals and families, by providing protection, support, resources and opportunities for growth and self-sufficiency to shape a stronger future for the County of Accomack, on the Eastern Shore of Virginia.

Description of Services Provided:

1. Temporary Assistance for Needy Families Program (TANF) provides temporary financial assistance to families with children who have financial need. TANF has time-limited benefits, a strong work requirement and a social contract which sets out the responsibilities of expectations for recipients of public assistance and the government.
2. Supplemental Nutrition Assistance Program (SNAP) is a federal program that supplements the food budgets of low income households to help assure needy persons a nutritionally adequate diet. Eligibility is determined by financial need, household size and non-financial criteria such as student and work registration.
3. Medical Assistance (Medicaid) is a federal/state financed program providing medical care for specified needy persons. Eligibility for Medicaid is determined according to criteria established by the Department of Medical Assistance Services which actually administers the program. Medicaid pays for a variety of medical services including prescription drugs, doctor visits, nursing facility care and hospital care. Medicaid has been expanded to cover a larger population, including persons who are underemployed.
4. Energy Assistance Program provides federal assistance with home heating and cooling bills for eligible low income households. Faulty or hazardous heating systems may also be repaired in households eligible for energy assistance.
5. Adoption Services provides services and registries to bring together children and families for permanent placements.
6. Foster Care Services provides counseling, supervision, supportive and rehabilitative services to, or on behalf of, children and families for permanent placements. Additional services are being provided to kinship providers to make it possible for children to remain in their extended family, if unable to return home. Kinship includes "fictive" relatives (those persons in the child's life that are considered family even though there is no blood or marital relationship to the child).
7. Protective Services for Adults receives & investigates complaints and reports concerning the abuse, neglect, or exploitation of those age 60 and above, disabled individuals age 18 and above, & their families, when necessary.
8. Child Care Services provides services of child care in approved facilities for a defined portion of a 24-hour day to enable parents to be employed, attend school/training, or to provide services when they must be away due to an emergency. Services may also be provided for children needing protection.
9. Long-term Care Services provides Companion Care for those age 60 and above & disabled individuals age 18 to 59 to prevent abuse, neglect, exploitation, inappropriate institutionalization, and to retain independence. Provides screenings and determines eligibility for Medicaid long-term Services and Supports (nursing facility placement, personal care services, and assisted living facility placements).
10. The Auxiliary Grant Program (AG) provides financial assistance to certain needy aged, blind or disabled persons who reside in adult living facilities.
11. Protective Services for Children receives and investigates complaints and reports concerning the abuse, neglect or exploitation of children and provides preventive action when there is a threat of harm. Emergency services are available 24 hours a day, seven days a week, by contacting the Child Abuse Hotline at 1-800-552-7096.
12. CSA Coordinator monitors the activities of FAPT and CPMT to ensure compliance with state policies under the Children's Services Act, which funds supportive services and residential placement for children, when necessary, so children can remain with or return to their families. CPMT is a joint Accomack/Northampton venture.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Social Services	Department Number:	103
Fund:	Virginia Public Assistance Special Revenue Fund	Function:	Health and Welfare

Current Departmental Goals:

Child Protective Services will continue to improve on first contact statistics, in preparation for the Federal review scheduled for early 2026. They will continue recruiting to fill an unusually high number of vacancies, which have continued to exist since 2021. **Adult Services** will plan recruitment events to increase the number of companion providers and reduce the waiting list for the elderly and handicapped we are able to serve with the companion program, while advocating for additional funds from the State. **Benefits programs** has several vacancies to recruit for. Recruitment has been a challenge for all departments. Applications for SNAP and Medicaid have steadily increased. Due to the increased number of applications and the vacancies there are sometimes delays in processing applications timely. Ways to address this will be explored. **VIEW** (Virginia Initiative for Employment and Education) will be working diligently to increase the number of supportive services provided to customers. They will continue to recruit volunteers from the SNAP recipients, to increase the program. We are also looking at upgrading our telephone system and going to an electronic attendance tracking program, similar to the County's system. We anticipate both of these updates making the work run more smoothly.

Accomplishments and Challenges in the last 2 fiscal years:

The on call adult protective services is working well. APS is now represented by the County Attorney for guardianships and protective orders for the elderly population, after attorney representation was lost for the second time. This relationship has been working very well. The Families First Prevention program is now up and running. The agency has seen a large increase in requests for internships, although about 50% of the interns cancel before the start date, which has been a challenge. Foster Care has continued to exceed expectations for kinship placements, which is a major focus for the State. Child Protective Services has made steady progress meeting federal guidelines for frequency and timeliness of visits, in addition to other requirements. Benefits staff completed the large number of overdue Medicaid renewals that resulted from the change in eligibility requirements during COVID. We were able to switch from T1 lines to fiber, which has made the work go smoother for everyone.

Major Issues to Address in the Next Two Fiscal Years:

Recruitment and retention is the largest issue facing us, at this time. Benefits is especially challenged with trying to find bilingual staff to assist Spanish speakers. The difficulty in hiring qualified applicants and retain them has made it challenging to provide all mandatory services and meet all State and Federal expectations. The State has been planning to make the Energy Assistance program a year round, full time program, rather than the seasonal program it currently is, but has not informed us of the timeframes. Initial plans indicate State plans to expand the program to include internet, water and rent assistance, which will require additional FTE's. Volume is the main issue for Benefits Programs. We have seen a 33% increase in SNAP applications in the past year. The work requirement is creating more call volume and re-applications since loopholes in policy are being found and allowed. (Example - Clients are able to say they are meeting the 20 hours per week, regardless of rate of pay. They are also able to claim homelessness when they are living at the same address they have been at for multiple years.) Child Welfare anticipates the replacement of the current computer system (OASIS). Although a new system should streamline the process, traditionally there are multiple issues, including training staff, that create frustration and delays in the work. The adult services team is transitioning to a new supervisor and dealing with the challenges of filling the vacant position.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Social Services	Department Number:	103
Fund:	Virginia Public Assistance Special Revenue Fund	Function:	Health and Welfare

Outcomes and Workload/Performance Measures:

A. Outcome 1:

Measure Descriptions	FY2022	FY2023	Current Goal	Comments
SNAP timeliness of application processing - you must process at least 97% of applications, expedited applications, and a combination of expedited and regular applications each month.	98%	98%	97%	
2. Performance Measure Expedited SNAP applications should be processed in a timely manner, within 7 days	97.40%	97.20%	97%	
3. Performance Measure Regular SNAP applications should be processed in a timely manner, within 30 days	98.20%	98.60%	97%	

B. Outcome 2:

Outcomes and Measure Descriptions	FY2022	FY2023	Current Goal	Comments
1. Workload Measure Child Protective Services - Safety - Percent without a recurrence of maltreatment	100.00%	100.00%	100.00%	
2. Performance Measure Children who were victims of a substantiated or indicated maltreatment allegation during the 1st 6 mos. Of the 12 mo. That were not victims of another substantiated allegation in the following 6 mos.	100.00%	100.00%	100.00%	
3. Performance Measure Percent of children served in Foster Care in the 12 mo. Target period who were NOT victims of a substantiated or indicated maltreatment by a foster parent or facility staff member during the fiscal year.	100.00%	100.00%	100.00%	

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Social Services	Department Number:	103
Fund:	Virginia Public Assistance Special Revenue Fund	Function:	Health and Welfare

Outcomes and Workload/Performance Measures:

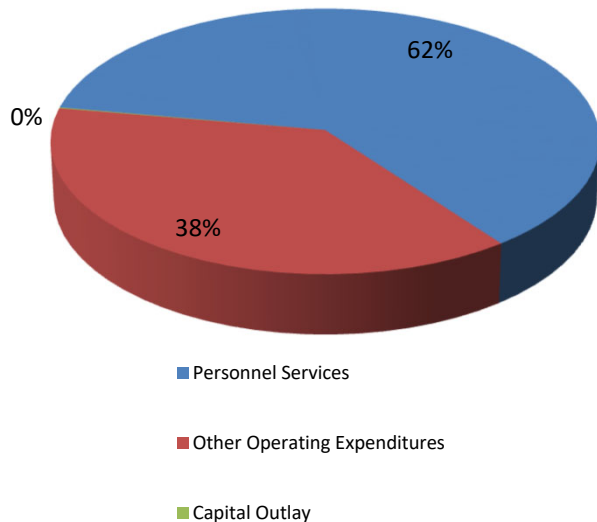
C. Outcome 3:

Outcomes and Measure Descriptions	FY2022	FY2023	Current Goal	Comments
1. Workload Measure TANF applications should be processed in a timely manner, within the 30-day processing standard	99%	99%	97%	
2. Performance Measure Percentage of applications processed in a timely manner, within the 30-day processing standard.	98.70%	98.90%	97%	

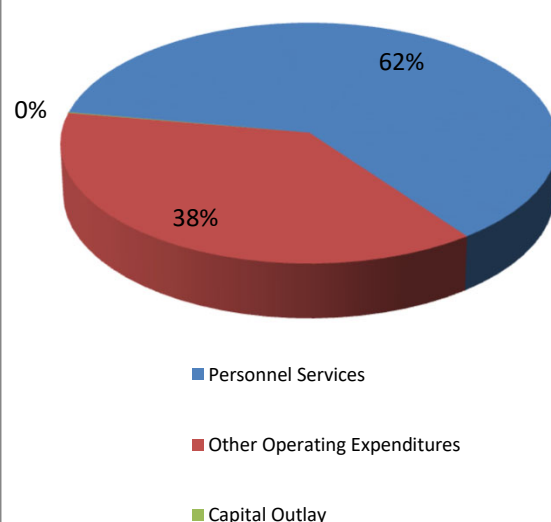
Expenditure History

Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	\$ 3,045,554	\$ 3,367,721	\$ 3,181,458	\$3,199,829	1%
Other Operating Expenditures	1,384,029	1,484,698	1,943,832	1,943,832	0%
Capital Outlay	5,145	25,930	5,175	5,175	0%
Debt Service	-	-	-	-	0%
Total	4,434,728	4,878,349	5,130,465	5,148,836	0%

**Adopted Budget
FY2025**



**Adopted Budget
FY2026**



Departmental Budget Summary & Performance Snapshot

Department or Agency:	Social Services	Department Number:	103
Fund:	Virginia Public Assistance Special Revenue Fund	Function:	Health and Welfare

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Director II	1.0	1.0	1.0	1.0	0%
Family Services Specialist (includes supervisors)	14.0	14.0	14.0	14.0	0%
Benefit Program Specialist (includes supervisors & Fraud)	22.0	23.0	23.0	21.0	-9%
Self Sufficiency Specialist II	2.0	2.0	2.0	2.0	0%
Office Associate II & III	7.0	5.0	5.0	5.0	0%
Social Services Assistant Director II	1.0	0.0	0.0	1.0	100%
Other	8.0	10.0	10.0	11.0	10%
Program Coordinator (CSA)	1.0	1.0	1.0	1.0	0%
Total	56.0	56.0	56.0	56.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Local Share of 3% State Cost of Living increase	n/a	Recurring	18,371
TOTAL			\$ 18,371

Contact Information

Name:	Vicki Weakley	Address 1:	22554 Center Parkway
Title:	Director	Address 2:	PO Box 210
Email:	vicki.j.weakley@dss.virginia.gov	City/State:	Accomac, VA
Telephone:	757-787-5513	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Comprehensive Services Act	Department Number:	202.5370
Fund:	Comprehensive Youth Svc. Special Revenue Fund	Function:	Health and Welfare

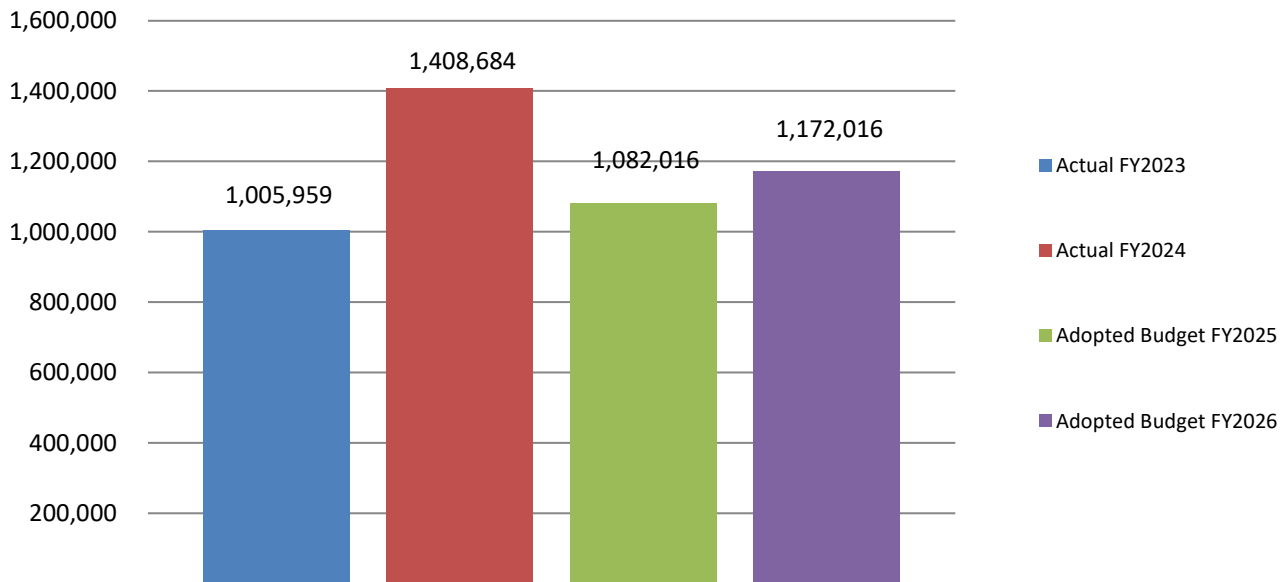
Fund Description:

This fund primarily accounts for revenues and expenditures associated with the Comprehensive Services Act (CSA). This act is mandated by the Commonwealth of Virginia and administered locally by the E.S. Comprehensive Management Team. The purpose of the act to provide high quality, child centered, family focused, cost effective, community-based services to high risk youth and their families.

Expenditure History

Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Operating Expenditures	1,005,959	1,408,684	1,082,016	1,172,016	8%
Capital Outlay	-	-	-	-	0%
Debt service	-	-	-	-	0%
Total	1,005,959	1,408,684	1,082,016	1,172,016	8%

Local Funding History



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
No County Positions	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Comprehensive Services Act	Department Number:	202.5370
Fund:	Comprehensive Youth Svc. Special Revenue Fund	Function:	Health and Welfare

Summary of Budget Increase/(Decrease) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Mandated Expenditure Match	n/a	Recurring	\$ 90,000
TOTAL			\$ 90,000

Contact Information

Name:	Vicki Weakley	Address 1:	22554 Center Parkway
Title:	Director	Address 2:	PO Box 210
Email:	vicki.j.weakley@dss.virginia.gov	City/State:	Accomac, VA
Telephone:	757-787-5500	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

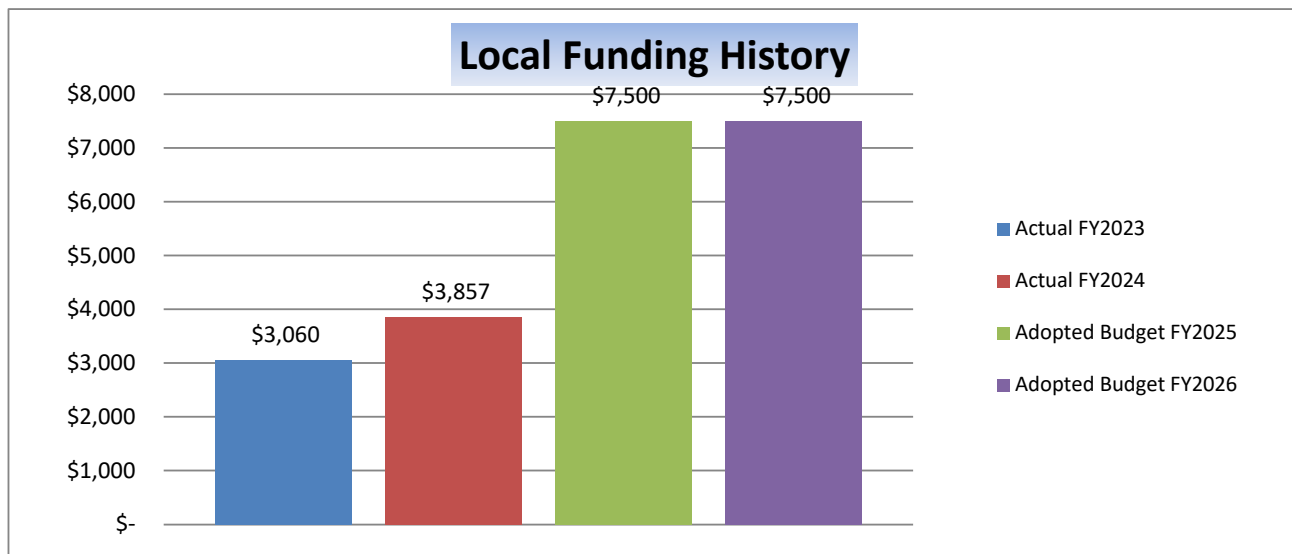
Department or Agency:	Law Library	Department Number:	203.2108
Fund:	Law Library Special Revenue Fund	Function:	Judicial Administration

Fund Description:

This fund accounts for revenues associated with a court document tax which is legally restricted for use in operating the County law library. The library provides legal reference assistance to attorneys, court personnel and the general public, maintains and preserves the inventory of legal materials, and regularly updates legal reference materials.

Expenditure History

Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Operating Subsidy	\$ 3,060	\$ 3,857	\$ 7,500	\$ 7,500	0%
Total	3,060	3,857	7,500	7,500	0%



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
No County Positions	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
None	n/a		\$ -
TOTAL			\$ -

Contact Information

Name:	Talia C. Taylor	Address 1:	P. O. Box 126
Title:	Clerk of the Circuit Court	Address 2:	
Email:	ttaylor@vacourts.gov	City/State:	Accomac, VA
Telephone:	757-787-5776	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Stormwater Compliance	Department Number:	206.8107
Fund:	Stormwater Ordinance Fund	Function:	Judicial Administration

Mission Statement:

Administer and enforce the Stormwater Management Program across the County in accordance with State requirements, with the goal of balancing sustainable development with preserving and protecting the natural resources of the County.

Description of Services Provided:

Administer the State Program, review plans for proposed stormwater management systems, perform field inspecting during the construction phase and perform system inspections for verifying compliance after the systems become operational. Maintain Stormwater Management BMP database.

Outcomes and Workload/Performance Measures:

A. Outcome 1: Complete timely review of projects

Measure Descriptions	FY2021	FY2022	Current Goal	Comments
1. Workload Measure: Complete reviews within State required time limits			Do not miss a single Deadline	

B. Outcome 2: Improve document storage

Outcomes and Measure Descriptions	FY2021	FY2022	Current Goal	Comments
1. Workload Measure: Convert project files to a digital format.			Continue file conversion to achieve 100%	

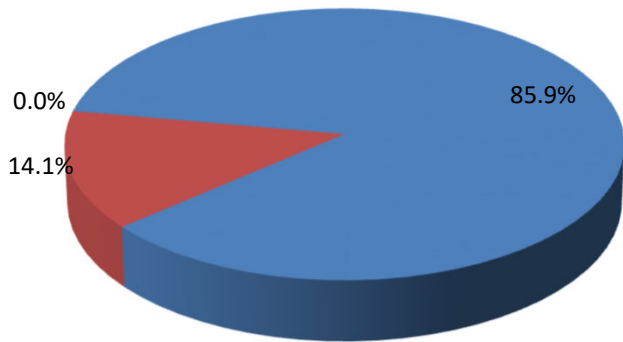
Expenditure History

Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	\$ 85,978	\$ 60,546	\$ 177,222	\$ 188,752	7%
Other Operating Expenditures	33,881	24,773	29,086	29,086	0%
Capital Outlay	-	-	-	-	0%
Debt Service	-	-	-	-	0%
Total	119,859	85,319	206,308	217,838	6%

Departmental Budget Summary & Performance Snapshot

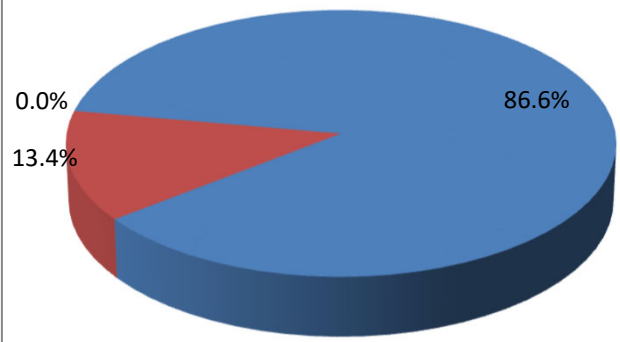
Department or Agency:	Stormwater Compliance	Department Number:	206.8107
Fund:	Stormwater Ordinance Fund	Function:	Judicial Administration

Adopted Budget FY2025



■ Personnel Services
■ Other Operating Expenditures
■ Capital Outlay

Adopted Budget FY2026



■ Personnel Services
■ Other Operating Expenditures
■ Capital Outlay

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Administrative Assistant I	0.9	0.9	0.9	0.9	0%
Environmental Planner	0.2	0.2	0.2	1.0	400%
Environmental Programs Director	0.9	0.9	0.9	0.9	0%
Total	2.0	2.0	2.0	2.8	41%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Employee Salary Changes including prior year COLA and Compensation Study results, department reorganization and current year benefit adjustments	n/a	Recurring	\$ 11,530
TOTAL			\$ 11,530

Contact Information

Name:	Leander Pambid	Address 1:	23282 Courthouse Avenue
Title:	Deputy Administrator	Address 2:	P.O. Box 686
Email:	lpambid@co.accomack.va.us	City/State:	Accomack, VA
Telephone:	(757) 787-5726	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Consolidated Emergency Medical Services	Department Number:	214.3202
Fund:	Consolidated EMS Special Revenue Fund	Function:	Public Safety

Mission Statement:

The mission of the Accomack County Department of Public Safety (DPS) is to provide the highest level of life and property safety to our customers through the extension of fire prevention, fire control, emergency medical, disaster preparedness, and public education services. We are in place to respond quickly in an effort to save lives.

Description of Services Provided:

Fire and EMS services in Accomack County are provided through a combination volunteer/career system which includes 51.5 career FTE's and an estimated 500 volunteers. Fire and Rescue services are delivered from 13 independent volunteer fire companies and 1 independent volunteer rescue squad. The Department of Public Safety career staff supplements staffing at fire-rescue stations. Services delivered include fire suppression and emergency medical response. Crews respond to an estimated 7,000 Fire/EMS calls annually.

In addition to emergency response, the following services and programs are available: fire prevention, disaster preparedness presentations, Citizen Emergency Response Training (CERT), and community CPR.

Current Departmental Goals:

- Improve personnel retention
- Career ladder
- Mentor program for new EMS providers
- Embrace National Fire Academy attendance
- Enhance Fire-EMS training
- Support specialty teams
- Attend professional conferences & seminars

Accomplishments and Challenges in the last 2 fiscal years:

Challenges:

- Career Ladder
- Retention of personnel
- Ability to fully staff designated stations
- Compression within career ladder
- Meeting demand for service
- System Standard Operating Procedures
- Development of training programs

Accomplishments:

- (12) Fire Medics certified at Advanced-EMT
- (2) Fire Medics certified at Paramedic level
- Consolidation to increase staffing to core stations
- Increased salaries to be competitive
- Fire Commission adopted standard EMS Equipment
- Implementation of new gear specifications for increased thermal protection and improved cancer prevention

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Consolidated Emergency Medical Services	Department Number:	214.3202
Fund:	Consolidated EMS Special Revenue Fund	Function:	Public Safety

Major Issues to Address in the Next Two Fiscal Years:

- Deputy Director to provide more accountability and supervision. It will also enhance succession planning.
- Additional Training Coordinator to manage, coordinator & enhance EMS & Fire training programs
- Recruitment & Retention
- Department structure
- Mentoring of new inexperienced providers
- Ability to train on-duty
- Potential ownership & management of (2) ambulances

Outcomes and Workload/Performance Measures:

A. Outcome 1: We respond quickly

Measure Descriptions	FY2023	FY2024	Current Goal	Comments
1. Total Calls for Service (EMS) System wide	6,239	6,786	N/A	Totals pulled from monthly report.
2. Performance Measure: % of response times less than 15 minutes (EMS)	81%	83%	90%	Percentages pulled from Image Trend Software.
3. Performance Measure: % of calls with turnout times less than 4 minutes (EMS)	91%	90%	90%	Percentages pulled from Image Trend Software.

B. Outcome 2: We operate safely

Outcomes and Measure Descriptions	FY2023	FY2024	Current Goal	Comments
1. Total number of vehicle accident reports - Volunteer Insurance	7	16	n/a	Vehicle accidents are costly to both the County and the volunteer agencies. Our goal is to operate safely, preventing claims.
2. Total number of vehicle accident reports - County Insurance	2	4	n/a	

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Consolidated Emergency Medical Services	Department Number:	214.3202
Fund:	Consolidated EMS Special Revenue Fund	Function:	Public Safety

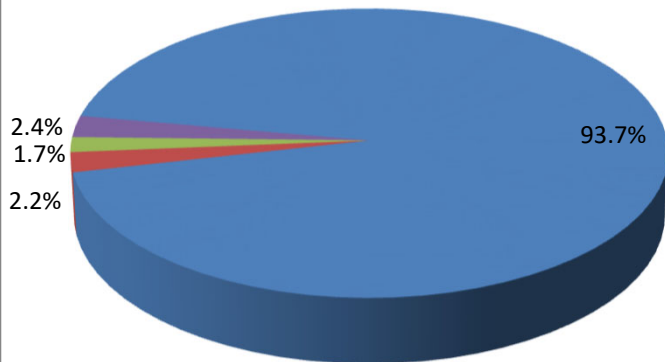
C. Outcome 3: We are an Employer of Choice

Outcomes and Measure Descriptions	FY2023	FY2024	Current Goal	Comments
1. Total Number of FTE's (Including Administration)	67.5	67.5	68.5	
2. Total # of Full-time Employees leaving organization	5	12	0	
3. % of Full-time employee turnover (Non retirement related)	7%	18%	0%	

Expenditure History

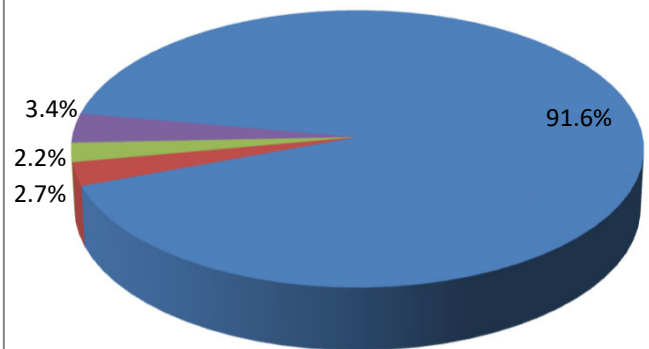
Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	\$ 1,808,431	\$5,994,730	\$ 7,011,633	\$ 7,049,769	1%
Other Operating Expenditures	214,397	176,041	165,670	210,202	27%
Capital Outlay	92,260	208,368	124,835	171,835	38%
Transfers to Other Funds	3,390,543	294,760	179,760	263,486	47%
Total	5,505,631	6,673,899	7,481,898	7,695,292	3%

**Adopted Budget
FY2025**



■ Personnel Services
■ Other Operating Expenditures
■ Capital Outlay
■ Transfers to Other Funds

**Adopted Budget
FY2026**



■ Personnel Services
■ Other Operating Expenditures
■ Capital Outlay
■ Transfers to Other Funds

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Consolidated Emergency Medical Services	Department Number:	214.3202
Fund:	Consolidated EMS Special Revenue Fund	Function:	Public Safety

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Administrative Analyst	1.0	1.0	1.0	1.0	0%
Battalion Chief	3.0	3.0	3.0	3.0	0%
EMS Compliance Officer / Battalion Chief	0.0	0.0	0.0	1.0	100%
Captain	6.0	6.0	6.0	6.0	0%
Departmental Secretary	0.5	0.5	0.5	0.5	0%
Fire Medic	55.0	55.0	55.0	55.0	0%
Fire Medic - Part-time	5.5	5.5	5.5	5.5	0%
Public Safety Director	1.0	1.0	1.0	1.0	0%
Deputy Public Safety Director	0.0	1.0	1.0	1.0	0%
Training Coordinator	1.0	1.0	1.0	1.0	0%
Total	73.0	74.0	74.0	75.0	1%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Employee Salary Changes including COLA & Benefit Adjustments	n/a	Recurring	\$ 501,246
EMS Compliance Officer / Battalion Chief	n/a	Recurring	140,311
PPE Cost Increase	n/a	Recurring	20,000
Medical Director Cost Increase	n/a	Recurring	8,000
SCBA Washer	n/a	Reserves	35,000
Vacancy Savings	n/a	Recurring	(603,421)
Fund transfer adjustments	n/a	Recurring	83,726
Prior year adjustment for pharmacy project	n/a	Recurring	77,532
TOTAL			\$ 262,394

Contact Information

Name:	Charles R. Pruitt	Address 1:	PO Box 426
Title:	Director of Public Safety	Address 2:	18426 Dunne Avenue
Email:	cpruitt@co.accomack.va.us	City/State:	Parksley VA
Telephone:	757-789-3610	Zip Code:	23421

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Volunteer Fire and Rescue	Department Number:	218.3202
Fund:	Consolidated Fire & Rescue Special Revenue Fund	Function:	Public Safety

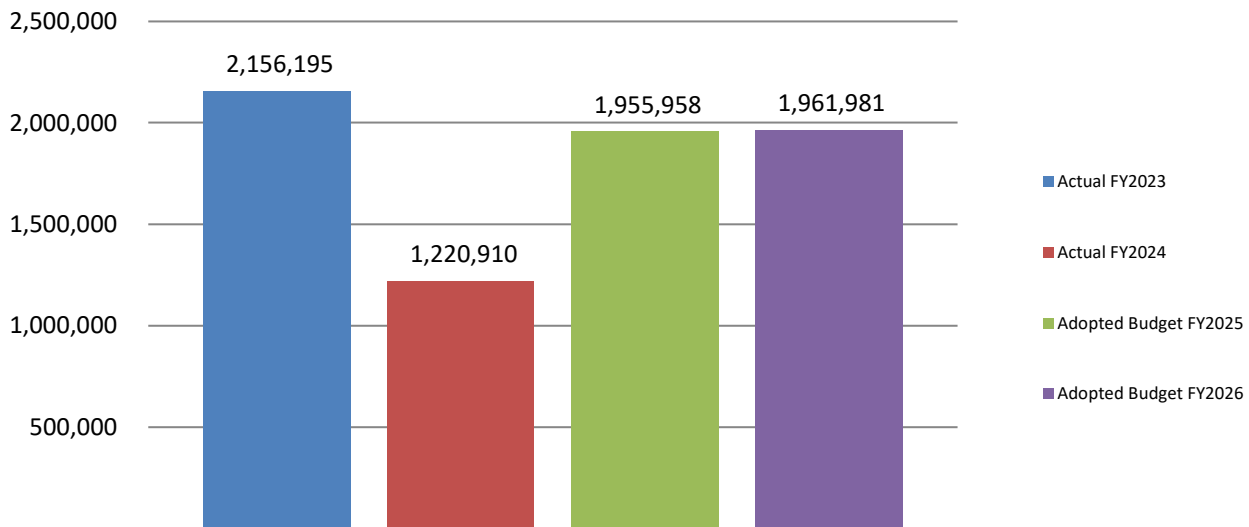
Fund Description:

This fund accounts for revenues derived from a special property tax levied on residents of the County. Revenues are used exclusively to provide operating subsidies to volunteer fire and rescue companies residing in the County.

Expenditure History

Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Operating Subsidies	2,156,195	1,220,910	1,955,958	1,961,981	0%
Total	2,156,195	1,220,910	1,955,958	1,961,981	0%

Operating Subsidies History



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
None	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Increase in operating expenses	n/a	Recurring	\$ 6,023
TOTAL			\$ 6,023

Contact Information

Name:	C. Ray Pruitt	Address 1:	PO Box 426
Title:	Director of Public Safety	Address 2:	18426 Dunne Avenue
Email:	cpruitt@co.accomack.va.us	City/State:	Parksley VA
Telephone:	757-789-3610	Zip Code:	23421

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Mosquito Control	Department Number:	225.5103
Fund:	Greenbackville/Captain's Cove Mosquito Control Special Revenue Fund	Function:	Health and Welfare

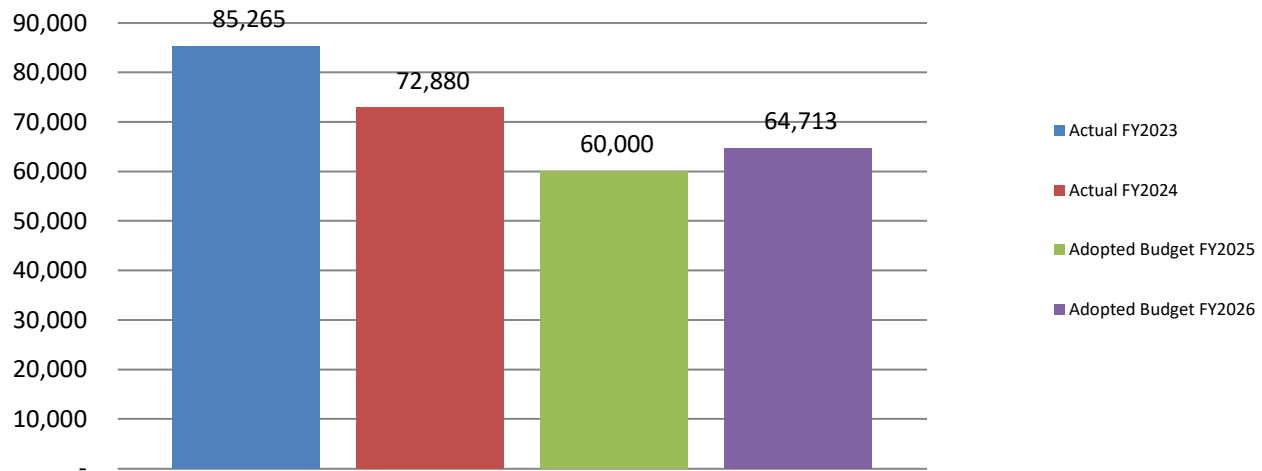
Fund Description:

This fund accounts for revenues derived from a special property tax levied on residents of Greenbackville and Captain's Cove for the purpose of mosquito control in those areas.

Expenditure History

Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Operating Subsidy	85,265	72,880	60,000	64,713	8%
Total	85,265	72,880	60,000	64,713	8%

Operating Subsidies History



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
No County Positions	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Revenue related adjustments		Recurring	\$ 4,713
TOTAL			\$ 4,713

Contact Information

Name:	Michael T. Mason	Address 1:	23296 Courthouse Avenue
Title:	County Administrator	Address 2:	P.O. Box 388
Email:	mmason@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	757-787-5700	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Courthouse Security	Department Number:	274.2107
Fund:	Courthouse Security Fee Fund	Function:	Judicial Administration

Mission Statement:

The Accomack County Sheriff's Office Courthouse Security shall provide for the peace and security of the Accomack County Circuit Court, General District Court, and Juvenile & Domestic Relations Court.

Description of Services Provided:

The Accomack County Sheriff's Office Court Security provides for the peace and security of the citizens, visitors and judicial staff at the Accomack County Circuit Court, General District Court, and Juvenile & Domestic Relations Court. Deputies are afforded the best possible training and departmental equipment needed to fulfill their obligated sworn duties to protect and serve.

Current Departmental Goals:

The Accomack County Sheriff's Office maintains the goal to provide the best security for the citizens, visitors, and judicial staff of the Accomack County Courts. The sheriff's office currently has six (6) court security deputies who are afforded the best possible training and departmental equipment needed to fulfill their obligated sworn duties to protect and serve.

Accomplishments and Challenges in the last 2 fiscal years:

- 1) The COVID-19 pandemic has impacted the sheriff's office and court system resulting in more vigilant safety health measures and procedures.
- 2) The Accomack County Sheriff's Office strives to provide the highest level of security possible for all county courts. Major accomplishments over the last two years include taser training for Court Security Deputies who are equipped with tasers at all times. A new camera system and monitors have also been installed to provide additional security by allowing surveillance of the courtrooms, court houses, and the adjacent areas.

Major Issues to Address in the Next Two Fiscal Years:

The Accomack County Sheriff's Office shall continue to evaluate court security practices and explore upgrades to our court security equipment which would include keeping up to date with the most modern cameras and metal detectors.

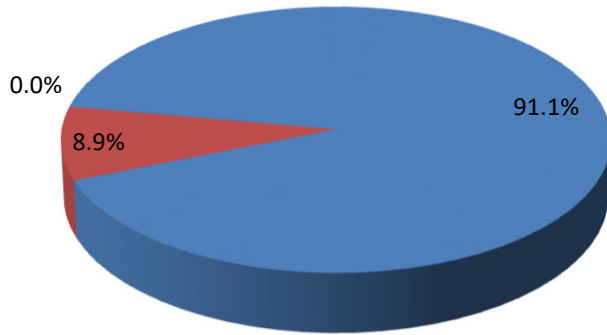
Expenditure History

Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	\$ 156,469	\$ 171,419	\$ 133,034	\$ 133,034	0%
Other Operating Expenditures	-	-	13,000	13,000	0%
Capital Outlay	-	-	-	-	0%
Debt Service	-	-	-	-	0%
Total	156,469	171,419	146,034	146,034	0%

Departmental Budget Summary & Performance Snapshot

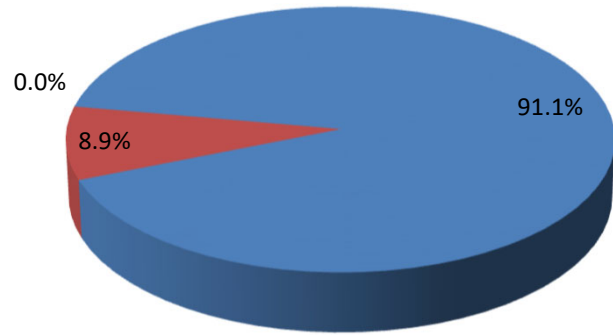
Department or Agency:	Courthouse Security	Department Number:	274.2107
Fund:	Courthouse Security Fee Fund	Function:	Judicial Administration

Adopted Budget FY2025



■ Personnel Services
■ Other Operating Expenditures
■ Capital Outlay

Adopted Budget FY2026



■ Personnel Services
■ Other Operating Expenditures
■ Capital Outlay

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
None	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
None	n/a		\$ -
TOTAL			\$ -

Contact Information

Name:	Jamie Collins	Address 1:	P.O. Box 149
Title:	ADMSS	Address 2:	23223 Wise Court
Email:	jcollins@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	757-787-1131	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Drug Seizures	Department Number:	275
Fund:	Drug Seizures Special Revenue Fund	Function:	Public Safety

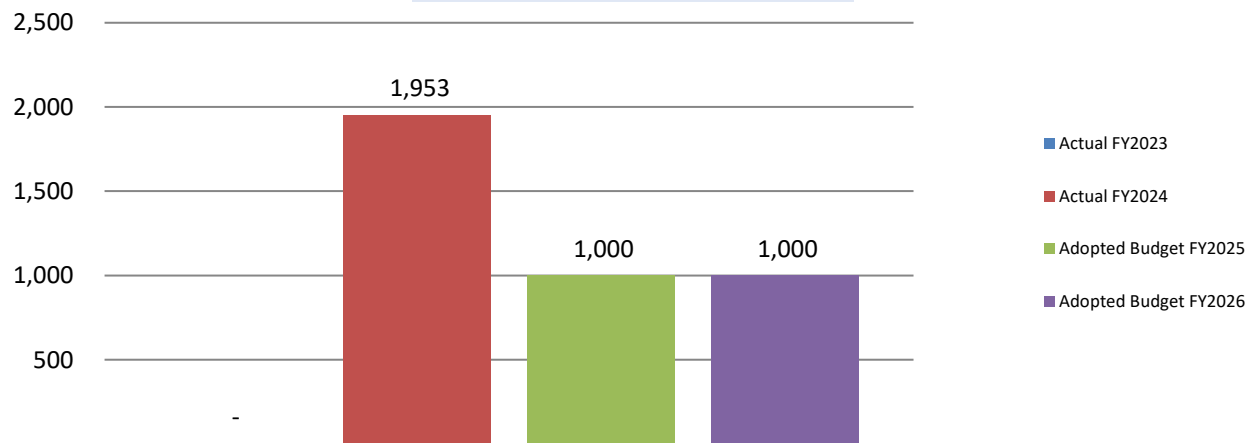
Fund Description:

This fund accounts for revenues associated with the sale of assets confiscated from illegal drug activities. Expenditures of this fund are restricted to law enforcement purposes.

Expenditure History

Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Operating Expenditures	-	1,953	1,000	1,000	0%
Capital Outlay	-	-	-	-	0%
Total	-	1,953	1,000	1,000	0%

Local Funding History



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
No County Positions	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
None	n/a		\$ -
TOTAL			\$ -

Contact Information

Name:	Michael T. Mason, CPA	Address 1:	23296 Courthouse Avenue
Title:	County Administrator	Address 2:	P.O. Box 388
Email:	mmason@co.accomack.va.us	City/State:	Accomack, VA
Telephone:	757-787-5700	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Fire Training Center	Department Number:	293.3202
Fund:	Fire Programs Special Revenue Fund	Function:	Public Safety

Mission Statement:

To provide a facility as well as training programs designed to enhance the education and performance level of Emergency Responders throughout Northampton and Accomack Counties.

Description of Services Provided:

The Eastern Shore Regional Fire Training Center operates through a Committee appointed by the Fire Commissions of Accomack and Northampton Counties. Services rendered are divided into two main areas. Training course delivery and facilities maintenance & improvement. It is through these two areas emergency response personnel from both counties benefit through state of the art facilities and programs.

Current Departmental Goals:

The long term goal of the facility is to expand the current burn building to include additional rooms.

Accomplishments and Challenges in the last 2 fiscal years:

Accomplishments:

- Approximately 20 new firefighters
- A third Advanced-EMT class.
- Accredited Site status
- Renovation of the May Day & Ventilation props will take place.
- A donated ambulance with equipment for training new providers.

Challenges:

- Technical rescue training props.

Major Issues to Address in the Next Two Fiscal Years:

- Logistics Building to store equipment & training props
- Addition of a small mini pumper fire truck for training needs

Outcomes and Workload/Performance Measures:

A. Outcome 1:

Measure Descriptions	FY2023	FY2024	Current Goal	Comments
Total Classes	46	44	20	

B. Outcome 2:

Outcomes and Measure Descriptions	FY2023	FY2024	Current Goal	Comments
Total Students	421	403	400	

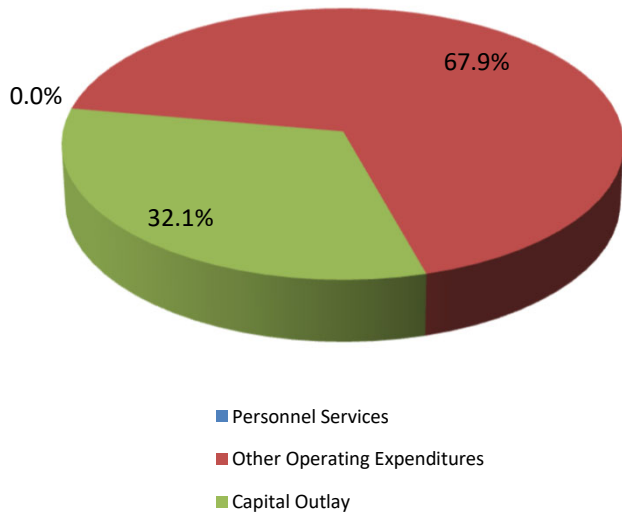
Departmental Budget Summary & Performance Snapshot

Department or Agency:	Fire Training Center	Department Number:	293.3202
Fund:	Fire Programs Special Revenue Fund	Function:	Public Safety

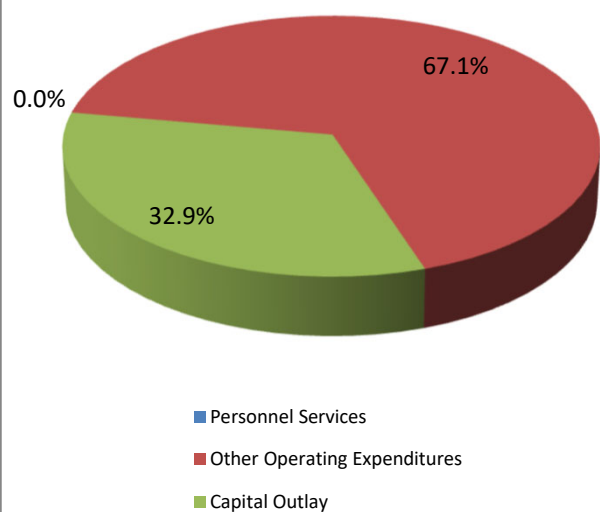
Expenditure History

Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Other Operating Expenditures	96,758	96,326	60,200	58,200	-3%
Capital Outlay	28,500	47,222	28,500	28,500	0%
Debt Service	-	-	-	-	0%
Total	125,258	143,548	88,700	86,700	-2%

Adopted Budget FY2025



Adopted Budget FY2026



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
None	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Prior year adjustments	n/a		\$ (2,000)
TOTAL			\$ (2,000)

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Fire Training Center	Department Number:	293.3202
Fund:	Fire Programs Special Revenue Fund	Function:	Public Safety

Contact Information

Name:	Charles R. Pruitt	Address 1:	PO Box 426
Title:	Public Safety Director	Address 2:	18426 Dunne Avenue
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Telephone:	757-789-3610	Zip Code:	23421

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Hazardous Materials Response	Department Number:	294.3506
Fund:	Hazardous Materials Response Special Revenue Fund	Function:	Public Safety

Mission Statement:

To protect citizens, environment, natural resources, and property from the effect of hazardous material releases or the threat of release of hazardous materials.

Description of Services Provided:

1. The Eastern Shore HazMat Response Team provides the county with specially trained personnel to respond to nuclear, biological, and chemical releases. The team is one of thirteen regional teams serving Virginia under a coordinated memorandum of agreement with the Virginia Department of Emergency Management (VDEM). VDEM contributes \$30K annually for equipment
2. The team responds to and mitigates hazardous materials incidents in Accomack and Northampton Counties (including the Town of Chincoteague). The HazMat Team is here to ensure that any incident is contained and its effects on the residents of the jurisdictions are minimized. Membership on the team is mostly DPS personnel with some other interested fire/ems personnel from volunteer agencies.
3. The team provides specialized support for hazardous materials to local fire, EMS, and police agencies. The Fire Chief has overall responsibility for the mitigation of hazmat incidents in respective fire districts.

Current Departmental Goals:

To continue the current team's primary mission of responding to releases of hazardous materials and to mitigate the effects on our citizens, property and environment; to prepare and respond to illegal or illicit laboratories, radiological incidents and weapons of mass destruction or other terrorism scenarios.

To bring our team up to current standards and best practices including providing proper training and stocking of necessary equipment and supplies.

Accomplishments and Challenges in the last 2 fiscal years:

Accomplishments

We continue to meet 100 percent of the calls for service by the local fire and EMS community. Thanks to funding from Accomack County, the team purchased and has placed in-service a 28' equipment trailer with command post. This makes the team fully deployable to any request both locally and throughout the state. The team is in the process of having a steel garage placed at the Fire Training Center to protect the trailer from the damaging effect of the sun. It is projected to be completed in late January/early February.

The team has five (5) members certified to the Hazmat Specialist level (highest level available in VA) and fifteen (15) Hazmat Technician level providers.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Hazardous Materials Response	Department Number:	294.3506
Fund:	Hazardous Materials Response Special Revenue Fund	Function:	Public Safety

Major Issues to Address in the Next Two Fiscal Years:

The two biggest challenges are the recruitment & retention of hazmat team members and to develop & coordinate a formal training program.

Team members receive no compensation for being a hazmat team member. Many spend money from their own pockets to attend the necessary 24 hours of recertification training needed annually to maintain their hazmat technician or specialist certifications. A monetary/salary incentive or a stipend for being a team member would assist in retention and recruitment of personnel interested in hazmat response.

There is a need to develop and coordinate a formal training program for Hazmat Team members.

Outcomes and Workload/Performance Measures:

A. Outcome 1: Response

Measure Descriptions	FY2023	FY2024	Current Goal	Comments
1. Workload Measure: Response Hours	54	31	n/a	

B. Outcome 2: Training

Measure Descriptions	FY2023	FY2024	Current Goal	Comments
1. Workload Measure: Total # of trained Team members (volunteer & career)	19	20	20	
2. Performance Measure Total continuing education hours for the Team	456	480	480	

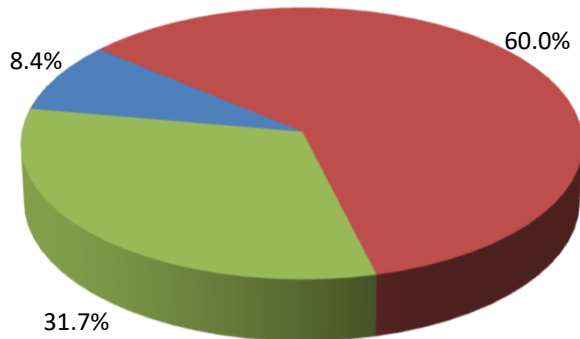
Expenditure History

Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	\$ 3,494	\$ 2,868	\$ 2,510	\$ 2,510	0%
Other Operating Expenditures	17,862	13,206	17,990	17,990	0%
Capital Outlay	6,535	119,950	9,500	9,500	0%
Debt Service	-	-	-	-	0%
Total	27,891	136,024	30,000	30,000	0%

Departmental Budget Summary & Performance Snapshot

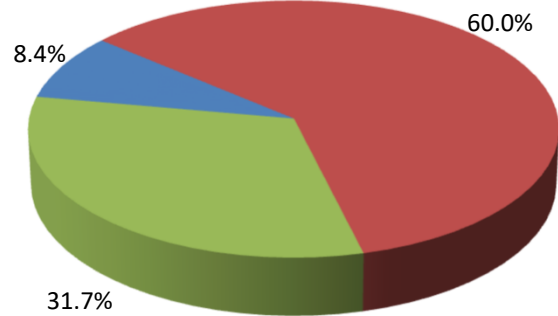
Department or Agency:	Hazardous Materials Response	Department Number:	294.3506
Fund:	Hazardous Materials Response Special Revenue Fund	Function:	Public Safety

Adopted Budget FY2025



■ Personnel Services
■ Other Operating Expenditures
■ Capital Outlay

Adopted Budget FY2026



■ Personnel Services
■ Other Operating Expenditures
■ Capital Outlay

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
None	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
None	n/a		\$ -
TOTAL			\$ -

Contact Information

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Telephone:	757-789-3610	Zip Code:	23421

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Eastern Shore 911 Commission	Department Number:	295.3104
Fund:	E911 Special Revenue Fund	Function:	Public Safety

Mission Statement:

To provide professional processing of emergency and non-emergency calls, without delay, and to dispatch fire and emergency medical services in a prompt and proficient manner for the Eastern Shore of Virginia residents and visitors.

Description of Services Provided:

1. Services Provided - OVERVIEW - The Eastern Shore of Virginia is served by a regional 9-1-1 Center. It serves the entire Eastern Shore of Virginia (both Accomack and Northampton counties). All 9-1-1 (wireless, wireline, VOIP, and text message) telephone/other calls are received at the regional 9-1-1 Center. If the call is of a law enforcement nature it is generally transferred to the appropriate law enforcement agency for dispatch (generally the Northampton Sheriff's Office, Accomack Sheriff's Office, Chincoteague Police Department, or the Virginia State Police), with some critical law enforcement incidents also being dispatched from the ESVA 9-1-1 Center. If the call is of a Fire or EMS nature it is processed and dispatched by the Eastern Shore 9-1-1 Center. After dispatch the ESVA 9-1-1 Center continues to provide the necessary support to emergency services personnel throughout incidents.
2. Services Provided - OVERVIEW (CALL PROCESSING) - The ESVA 9-1-1 Center serves as the primary public safety answering point for all 9-1-1 telephone calls (and non-emergency calls) for Accomack and Northampton counties. This includes the transfer of law enforcement calls to the appropriate agency.
3. Services Provided - OVERVIEW (DISPATCHING) - The ESVA 9-1-1 Center provides radio dispatching services for all Fire and EMS stations throughout the Eastern Shore of Virginia. This includes the necessary support during incidents, including requests for additional resources and documentation of incident information.

Current Departmental Goals:

Several comprehensive/long-term goals (overall directed by the 9-1-1 Commission) are provided below under Major Issues to Address in the Next Two Fiscal Years - Other goals (immediate and other comprehensive/long-term) of the 9-1-1 Center/Commission continue to include the following: managing/implementing new technologies impacting 9-1-1 and dispatching operations, attention to changing facility spacing options to support 9-1-1 Center operations, management to maintain current Fire/EMS radio system infrastructure (pending implementation of new public safety radio system), 9-1-1 Center interaction and information sharing to public safety and other needed agencies in our region, monitoring for changes/enhancements needed for training program, seeking and applying for grants to benefit operations of the 9-1-1 Center and public safety, and coordination and communication with counties and the state on funding needed to support 9-1-1 Center operations. In addition, other topics remain as goals for the 9-1-1 Center, such as continuing to develop needed equipment/maintenance plans, development of long-term strategic plans, and development of necessary disaster/continuity of operations plans.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Eastern Shore 911 Commission	Department Number:	295.3104
Fund:	E911 Special Revenue Fund	Function:	Public Safety

Accomplishments and Challenges in the last 2 fiscal years:

A. Challenges - Personnel/Staffing - The appropriate staffing of the 9-1-1 Center remains a constant focus. The last several years have experienced continued turnover of staff from the 9-1-1 Center for various reasons. Efforts continue to promote the tenure/longevity of 9-1-1 Center staff, including ensuring adequate salary/compensation, promoting employee recognition, providing additional training opportunities, attempting to promote the career development program, and exploring other solutions to promote recruitment and retention of personnel ----- B. Challenges - Radio Communications - Continuing efforts to maintain and improve Fire-EMS radio communications remains a challenge. The reality is the Fire-EMS radio system has issues related to portable radio coverage, with operations in fringe areas (away from transmitters and receivers), inside structures generating many of the coverage issues, older equipment being used throughout the radio system infrastructure, and in general issues impacting performance and reliability. The functionality of the current Fire/EMS radio system must be maintained while the new public safety radio system is implemented ----- A. Accomplishments – Training - The overall training program for the 9-1-1 Center continues to serve the needs of the 9-1-1 Center; a solid and functioning new hire training program and the necessary in-service training program are critical to the operations of a 9-1-1 Center. In 2021 (and continuing) additional training needs have been incurred related to law enforcement dispatch certification with ongoing actions continuing to address ----- B. Accomplishments – Grants - The 9-1-1 Center, including recent fiscal years, has continued to submit and be awarded grants (overall state grants) to support the operations of the 9-1-1 Center ----- C. Accomplishments – Technologies – Maintaining awareness of technologies, such as SMART 911 (implemented several years ago and promoted in 2021 for use for the Marcus Alert Act), RAPID SOS location data, and the Citizen Input application (providing access a 9-1-1 caller's cell phone camera (for greater situational awareness)); all implemented to better improve service to the public in need of assistance. ----- D. Accomplishments Next Generation 9-1-1 (NG911) - Notable time/effort was devoted in 2024 towards the transition to the ESINet (key part of NG911); occurring in August 2024. ----- An overall focus for the 9-1-1 Center (specifically key members of the leadership/management team) has continued to be the implementation of the Eastern Shore of Virginia Regional Radio System (ESVARRS).

Major Issues to Address in the Next Two Fiscal Years:

A. New Public Safety Regional Radio System – The ongoing building and implementation of the new public safety regional radio communications system (ESVARRS) has been a significant time/effort for the 9-1-1 Center and will continue for the next 8-12 months. Although the overall focus of ESVA 9-1-1 Center operations is with the Fire/EMS radio system and dispatching Fire/EMS services, coordination is also occurring with the law enforcement agencies and the NCPS system (as the new system will serve Fire/EMS/Law Enforcement/NCPS personnel) ---- B. Staffing/Personnel Needs – 1. Continuing to attract/recruit and then retain 9-1-1 Communications Officers/9-1-1 Supervisors serving the 9-1-1 Center will remain a focus, 2. Reevaluating the staffing needs (management, administrative, and operational) will continue to occur on a regular basis, including any needed adjustments to the assignment of duties/responsibilities to personnel, 3. The reality is the 9-1-1/dispatch profession in our state/region overall continues in a staffing crisis. The demands, expectations, hours of the job, the critical precision needed along with the reality of handling life/death emergency calls from the public (and the mental health well-being impacts originating from this), and the overall compensation and recognition inconsistency with the other public safety disciplines, creates much of this staffing crisis; the ESVA 9-1-1 Center's goal is to be proactive and address these issues as much as possible ---- C. ESVA 9-1-1 Commission Charter/Resolution - Changes to the 9-1-1 Commission's charter/organizational document continue to be needed; to correct antiquated funding language, address management of the regional public safety radio system, and other considerations for an improved document.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Eastern Shore 911 Commission	Department Number:	295.3104
Fund:	E911 Special Revenue Fund	Function:	Public Safety

Outcomes and Workload/Performance Measures:

A. Outcome 1:

Outcome and Measure Descriptions	FY2023	FY2024	Current Goal	Comments
1. Workload Measure - Use of Emergency Medical Dispatch (EMD)				
2. Performance Measure - Communications Officers will score 90% or higher on all Quality Assurance/Improvement evaluations 90% of the time (or greater).	Overall compliance with this goal in FY23 occurred	Overall compliance with this goal in FY24 occurred	Expected Overall Compliance	Data related to this performance measure continues to be reviewed by 9-1-1 Center management; taking corrective actions as needed.
3. Performance Measure - All Communications Officers will maintain the necessary Emergency Medical Dispatch training to maintain certification (CPR and continuing education).	Compliance with this goal in FY23 occurred	Compliance with this goal in FY24 occurred	Expected Overall Compliance	As of 12/22/24, performance measure continues to be met. Requires regular monitoring to assure compliance.

B. Outcome 2:

Outcomes and Measure Descriptions	FY2023	FY2024	Current Goal	Comments
1. Workload Measure - Quality Assurance/Improvement Program (Fire and MVA incidents)				
1. Performance Measure - Communications Officers will score 90% or higher on all Quality Assurance/Improvement evaluations 90% of the time (or greater) - MVA Incidents.	Overall compliance with this goal in FY23 occurred	Overall compliance with this goal in FY24 occurred	Expected Overall Compliance	Data related to this performance measure continues to be reviewed by 9-1-1 Center management; taking corrective actions as needed.
2. Performance Measure - Communications Officers will score 90% or higher on all Quality Assurance/Improvement evaluations 90% of the time (or greater) - Fire Incidents.	Overall compliance with this goal in FY23 occurred	Overall compliance with this goal in FY24 occurred	Expected Overall Compliance	Data related to this performance measure continues to be reviewed by 9-1-1 Center management; taking corrective actions as needed.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Eastern Shore 911 Commission	Department Number:	295.3104
Fund:	E911 Special Revenue Fund	Function:	Public Safety

Outcomes and Workload/Performance Measures:

C. Outcome 3:

Outcomes and Measure Descriptions	FY2023	FY2024	Current Goal	Comments
1. Workload Measure: Dispatch Time - Fire and EMS Incidents				
2. Performance Measure: Fire incidents will be dispatched in ninety seconds or less (from the report of emergency) 90% of the time (or greater).	Overall compliance with this goal in FY23 occurred	Overall compliance with this goal in FY24 occurred	Expected Overall Compliance	Reviewing (ongoing) this data and taking corrective actions as needed. Need to exclude non-English speaking callers and other non-traditional calls continues, as have longer call-processing times.
3. Performance Measure: EMS incidents will be dispatched in sixty seconds or less (from the report of emergency) 90% of the time (or greater).	Overall compliance with this goal in FY23 occurred	Overall compliance with this goal in FY24 occurred	Expected Overall Compliance	Reviewing (ongoing) this data and taking corrective actions as needed. Need to exclude non-English speaking callers and other non-traditional calls continues, as have longer call-processing times.

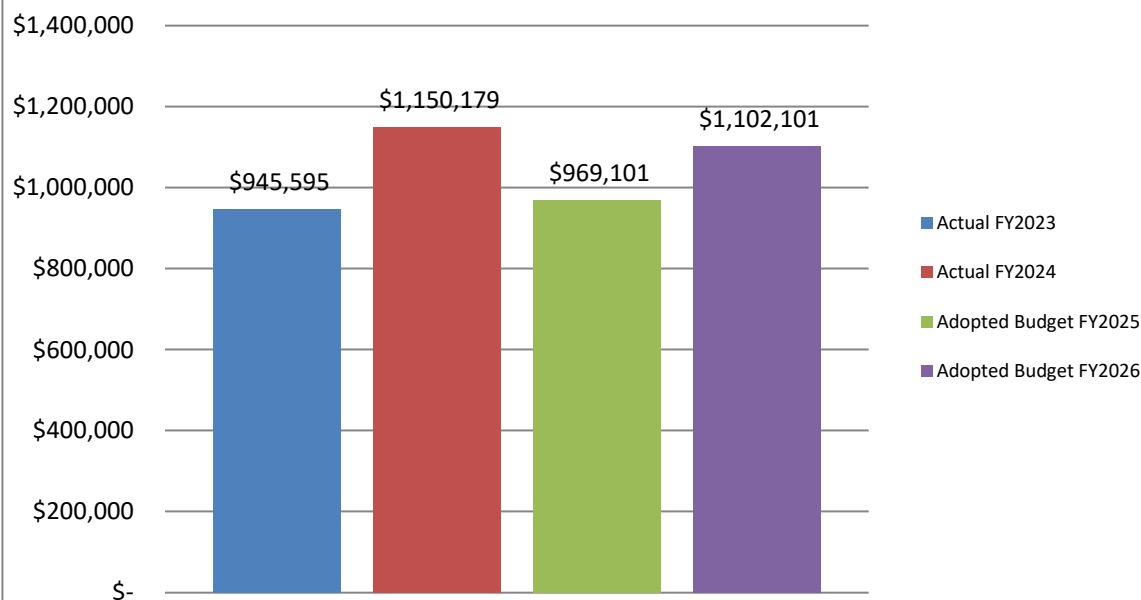
Expenditure History

Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Operating Subsidy	\$ 945,595	\$ 1,150,179	\$ 969,101	\$ 1,102,101	14%
Total	945,595	1,150,179	969,101	1,102,101	14%

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Eastern Shore 911 Commission	Department Number:	295.3104
Fund:	E911 Special Revenue Fund	Function:	Public Safety

Local Funding History



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
No County Positions	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Expected & Potential Employee Benefit Related Increases	n/a	Recurring	\$ 25,333
Salary Increase - 9.3% - targeted compensation increase	n/a	Recurring	55,391
ESVARRS - Projected Electricity Expenses	n/a	Recurring	11,133
ESVARRS - Projected/Potential Fiber Expenses	n/a	Recurring	23,035
ESVARRS - Potential Site Lease Expenses	n/a	Recurring	3,891
ESVARRS - Projected Insurance Expenses	n/a	Recurring	14,217
TOTAL			\$ 133,000

Contact Information

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CAPITAL PROJECT FUNDS

Note: The County utilizes capital project funds to account for general capital projects with an estimated cost of \$50,000 or greater and a useful life of greater than one year. Capital projects associated with enterprise funds (ex. Landfill, Water & Sewer) are the only exception with these projects accounted for in the related enterprise fund.



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Departmental Budget Summary & Performance Snapshot

County Capital Projects Fund-Summary of Projects Requested and Adopted

Function/Department/Project Name		CIP Project #	Revised Budget Fiscal Year 2025	Requested Budget Fiscal Year 2026	Adopted Budget Fiscal Year 2026
GENERAL GOVERNMENT ADMINISTRATION					
Finance:					
Comprehensive software upgrade		08-CA-001	916,937	500,000	500,000
Information Technology:					
Equipment replacement		23-IT-001	-	260,000	260,000
JUDICIAL ADMINISTRATION					
Clerk of Circuit Court:					
Seed Funds for Addressing Audit Compliance		25-XX-XXX	122,441	-	-
PUBLIC SAFETY					
Emergency Medical Services:					
Public Safety logistics facility		17-PS-001	-	600,000	-
Grain Bin Extrication/Confined Space Equipment		26-PS-001	-	100,000	-
Sheriff - Law Enforcement Services:					
Sheriff's Office vehicles		24-SH-XXX	82,000	-	-
PUBLIC WORKS					
Solid Waste:					
Garage parking lot		23-PW-004	165,000	-	-
Grangeville Convenience Center parking lot		23-PW-005/6	234,300	-	-
Replace Mobile 3 - Garage service truck		24-PW-009	-	82,000	-
Roll Off Truck Additional Funds		25-PW-009	375,000	-	-
Building & Grounds:					
County space needs		08-PW-015	75,314	60,000	60,000
Parking lots		08-PW-024	245,037	-	-
Clerk's Office Fire Suppression		09-PW-011	-	180,000	-
ADA projects		18-PW-XXX	318,731	-	-
Debtor's Prison repairs		19-PW-002	350,000	346,500	116,806
Social Services parking lot repairs		19-PW-006	150,323	-	-
Industrial Park lighting - Phase 2		21-PW-005	-	77,000	-
Capital projects contingency		21-PW-008	-	100,000	-
Sawmill Park projects		22-PW-XXX	59,164	-	-
911 building parking lot repaving		23-PW-006	180,000	-	-
District Courthouse carpet replacement		23-PW-008	90,000	-	-
Sawmill Park pavilion concrete overlay		23-PW-010	200,000	-	-
County Administration Building water system upgrade		23-PW-013	132,528	-	-
Accomac Library Front Street repairs		24-PW-001	1,442,009	-	-
Replace Mobile 48-Small Dump Truck		24-PW-010	83,000	-	-
Replace Boiler in District Courthouse		25-PW-001	103,400	-	-
EOC/FTC Parking Lot Paving		25-PW-006	-	150,000	-
Clerk's Office Exterior Repairs		26-PW-001	-	250,000	250,000
Wisharts Point Abandoned Structure Demolition		26-PW-002	-	100,000	-
Small Excavator		26-PW-008	-	95,000	-
HEALTH AND WELFARE					
Health:					
Competitive Child Care Expansion/Start-up Grant		25-XX-XXX	150,000	-	-
COMMUNITY DEVELOPMENT					
Planning:					
Derelict Building Removal Program		14-PLN-001-3	300,000	150,000	150,000
Dangerous Building Enforcement Costs		24-PLN-XXX	50,000	-	-
Comprehensive Plan Update (mandated)		25-PLN-001	90,000	90,000	-
Acquisition of Affordable Housing Site		25-PLN-003	250,000	-	-
Land Use Ordinances Diagnostic and Update		25-PLN-004	-	45,000	-
Wallops Research Access Road Construction		26-PLN-XXX	-	900,000	900,000

Departmental Budget Summary & Performance Snapshot

County Capital Projects Fund-Summary of Projects Requested and Adopted

		Revised Budget Fiscal Year 2025	Requested Budget Fiscal Year 2026	Adopted Budget Fiscal Year 2026
Function/Department/Project Name	CIP Project #			
PARKS, RECREATION & CULTURAL				
Parks and Recreation:				
Sawmill Property Parks & Rec facility - phase 4	16-PR-003	-	750,000	-
Old NASA Ferry Dock Demolition	14-PW-003	139,000	-	-
Deep Creek facility paving	17-PW-002	-	126,500	-
Parker Creek dock and ramp replacement	22-PW-003	-	300,000	300,000
Broadway Landing walkway	23-PW-012	-	231,000	-
Hacks Neck - Phase II	23-PW-014	-	250,000	-
Greenbackville Harbor improvements	23-PW-016	514,453	-	-
Folly Creek commercial dock replacement	24-PW-003	80,000	-	-
Johnson's Wharf drive-on dock replacement	24-PW-004	345,187	-	-
Quinby bulkhead and pier replacement	24-PW-007	508,877	-	-
Hammocks Breakwater & Dock Extension	25-PW-003	150,000	-	-
Schooner Bay Shoreline Restoration	25-PW-004	314,025	-	-
Deep Creek Bulkhead	25-PW-002	-	280,000	280,000
Southside Chesconessex Ramp & Dock Replacement	25-PW-005	-	250,000	-
Gargatha Dock Replacement	25-PW-007	-	100,000	-
Gladding Landing Boat Ramp Replacement	25-PW-008	-	250,000	250,000
Wallops Park & Nature Trail	25-PR-001	-	1,500,000	-
Amphitheater Sawmill Park	26-PR-002	-	65,000	65,000
TOTAL COUNTY CAPITAL PROJECTS FUND		\$ 8,216,726	\$ 8,188,000	\$ 3,131,806

Note: Excludes Enterprise Fund and Outside Entity Related Projects

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Finance	Department Number:	305.1215
Project:	Comprehensive Software Upgrade	CIP Project Number:	08-CA-001
Fund:	County Capital Projects Fund	Function:	General Government Admin.

Project Description

Implementation of an Enterprise Resource Planning (ERP) package that integrates disparate applications in place today.

Board's Strategic Plan Priorities:

The Board of Supervisors provided additional funds to implement a County ERP program as part of their strategic plan goals.

Source of Funds:

Undesignated Fund Balance

Expenditure History

Expenditure Category	Actual FY2024	Actual FY2025 YTD	Revised Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	-	-	-	-	0%
Other Operating Expenditures	20,000	-	-	-	0%
Capital Outlay	-	-	916,937	500,000	-45%
Debt Service	-	-	-	-	0%
Total	20,000	-	916,937	500,000	-45%

Operating Impact:

Increase license/maintenance cost and hosting services.

Summary of Budget Increases Adopted

Description of Increase	Link to Justification	Funding Source	Increase
ERP Software cost escalation	n/a	Reserves	\$ 500,000
TOTAL			\$ 500,000

Comments

None

Contact Information

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Telephone:	757-787-5714	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Information Technology	Department Number:	305.1216
Project:	IT Infrastructure Replacement	CIP Project Number:	23-IT-001
Fund:	County Capital Projects Fund	Function:	General Government Admin.

Project Description

The IT infrastructure that is utilized to store County data and host applications will reach end of life (5 years old) in FY2026. This IT infrastructure includes the following components: servers, network switches, storage & software. Replacing this equipment will ensure these applications and data are available and that our goal of 99% or higher uptime of data and application availability is met.

Source of Funds:

Undesignated Fund Balance

Expenditure History

Expenditure Category	Actual FY2024	Actual FY2025 YTD	Revised Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	-	-	-	-	0%
Other Operating Expenditures	-	-	-	-	0%
Capital Outlay	-	-	-	260,000	100%
Debt Service	-	-	-	-	0%
Total	-	-	-	260,000	100%

Operating Impact:

None

Summary of Budget Increases Adopted

Description of Increase	Link to Justification	Funding Source	Increase
Replacement - Equipment	n/a	Reserves	\$ 260,000
TOTAL			\$ 260,000

Comments

None

Contact Information

Name:	Ben Fox	Address 1:	23296 Courthouse Avenue
Title:	Chief Information Officer	Address 2:	P.O. Box 620
Email:	bfox@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	757-787-5715	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Clerk of Circuit Court	Department Number:	305.2101
Project:	Seed funds to address audit compliance	CIP Project Number:	25-XX-XXX
Fund:	County Capital Projects Fund	Function:	Judicial Administration

Project Description

Seed funds for addressing Clerk of Court's audit compliance.

Source of Funds:

Undesignated Fund Balance

Expenditure History

Expenditure Category	Actual FY2024	Actual FY2025 YTD	Revised Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	-	-	-	-	0%
Other Operating Expenditures	-	122,441	122,441	-	-100%
Capital Outlay	-	-	-	-	0%
Debt Service	-	-	-	-	0%
Total	-	122,441	122,441	-	-100%

Operating Impact:

None

Summary of Budget Increases Adopted

Description of Increase	Link to Justification	Funding Source	Increase
None	n/a		\$ -
TOTAL			\$ -

Comments

None

Contact Information

Name:	Talia Taylor	Address 1:	P.O. Box 126
Title:	Clerk of Circuit Court	Address 2:	
Email:	ttaylor@vacourts.gov	City/State:	Accomac, VA
Telephone:	757-787-5776	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Sheriff-Law Enforcement	Department Number:	305.3102
Project:	Vehicles	CIP Project Number:	24-SH-XXX
Fund:	County Capital Projects Fund	Function:	Public Safety

Project Description

Additional funds to assist with the purchase of vehicles based upon rising costs.

Source of Funds:

Undesignated Fund Balance

Expenditure History

Expenditure Category	Actual FY2024	Actual FY2025 YTD	Revised Budget FY2025	Adopted Budget FY2025	% Change
Personnel Services	-	-	-	-	0%
Other Operating Expenditures	-	-	-	-	0%
Capital Outlay	-	-	82,000	-	-100%
Debt Service	-	-	-	-	0%
Total	-	-	82,000	-	-100%

Operating Impact:

Annual \$6,500 operational costs.

Summary of Budget Increases Adopted

Description of Increase	Link to Justification	Funding Source	Increase
None	n/a		\$ -
TOTAL			\$ -

Comments

None

Contact Information

Name:	David W. Smullin	Address 1:	23323 Wise Court
Title:	Lieutenant of Patrol	Address 2:	P. O. Box 149
Email:	dsmullin@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	757-787-1131	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Solid Waste	Department Number:	305.4206
Project:	Garage Parking Lot	CIP Project Number:	23-PW-004
Fund:	County Capital Projects Fund	Function:	Public Works

Project Description

Pave parking lot at the County Garage.

Source of Funds:

Undesignated Fund Balance

Expenditure History

Expenditure Category	Actual FY2024	Actual FY2025 YTD	Revised Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	-	-	-	-	0%
Other Operating Expenditures	-	-	-	-	0%
Capital Outlay	-	104,647	165,000	-	-100%
Debt Service	-	-	-	-	0%
Total	-	104,647	165,000	-	-100%

Operating Impact:

None

Summary of Budget Increases Adopted

Description of Increase	Link to Justification	Funding Source	Increase
None	n/a		\$ -
TOTAL			\$ -

Comments

None

Contact Information

Name:	Stewart Hall	Address 1:	24401 Joynes Neck Road
Title:	Director of Public Works	Address 2:	P.O. Box 476
Email:	shall@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	(757) 787-1468	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Solid Waste	Department Number:	305.4206
Project:	Grangeville Convenience Center Parking Lot	CIP Project Number:	23-PW-005
Fund:	County Capital Projects Fund	Function:	Public Works

Project Description

Pave parking lot at the Grangeville Convenience Center.

Source of Funds:

Undesignated Fund Balance

Expenditure History

Expenditure Category	Actual FY2024	Actual FY2025 YTD	Revised Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	-	-	-	-	0%
Other Operating Expenditures	-	-	-	-	0%
Capital Outlay	-	138,500	138,500	-	-100%
Debt Service	-	-	-	-	0%
Total	-	138,500	138,500	-	-100%

Operating Impact:

None

Summary of Budget Increases Adopted

Description of Increase	Link to Justification	Funding Source	Increase
None	n/a		\$ -
TOTAL			\$ -

Comments

None

Contact Information

Name:	Stewart Hall	Address 1:	24401 Joynes Neck Road
Title:	Director of Public Works	Address 2:	P.O. Box 476
Email:	shall@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	(757) 787-1468	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Solid Waste	Department Number:	305.4206
Project:	Grangeville Convenience Center Parking Lot	CIP Project Number:	23-PW-006
Fund:	County Capital Projects Fund	Function:	Public Works

Project Description

Pave parking lot at the Grangeville Convenience Center.

Source of Funds:

Undesignated Fund Balance

Expenditure History

Expenditure Category	Actual FY2024	Actual FY2025 YTD	Revised Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	-	-	-	-	0%
Other Operating Expenditures	-	-	-	-	0%
Capital Outlay	-	30,362	95,800	-	-100%
Debt Service	-	-	-	-	0%
Total	-	30,362	95,800	-	-100%

Operating Impact:

None

Summary of Budget Increases Adopted

Description of Increase	Link to Justification	Funding Source	Increase
None	n/a		\$ -
TOTAL			\$ -

Comments

None

Contact Information

Name:	Stewart Hall	Address 1:	24401 Joynes Neck Road
Title:	Director of Public Works	Address 2:	P.O. Box 476
Email:	shall@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	(757) 787-1468	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Solid Waste	Department Number:	305.4206
Project:	Roll Off Truck	CIP Project Number:	25-PW-009
Fund:	County Capital Projects Fund	Function:	Public Works

Project Description

Replacement of capital equipment.

Source of Funds:

Undesignated Fund Balance

Expenditure History

Expenditure Category	Actual FY2024	Actual FY2025 YTD	Revised Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	-	-	-	-	0%
Other Operating Expenditures	-	-	-	-	0%
Capital Outlay	-	250,726	375,000	-	-100%
Debt Service	-	-	-	-	0%
Total	-	250,726	375,000	-	-100%

Operating Impact:

None

Summary of Budget Increases Adopted

Description of Increase	Link to Justification	Funding Source	Increase
None	n/a		\$ -
TOTAL			\$ -

Comments

None

Contact Information

Name:	Stewart Hall	Address 1:	24401 Joynes Neck Road
Title:	Director of Public Works	Address 2:	P.O. Box 476
Email:	shall@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	(757) 787-1468	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Building & Grounds	Department Number:	305.4302
Project:	County Building Space Needs	CIP Project Number:	08-PW-015
Fund:	County Capital Projects Fund	Function:	Public Works

Project Description

Address space needs for the Assessor's Office and Board of Supervisors Board Room.

Board's Strategic Plan Priorities:

The Board of Supervisors provided funds for a building conceptual design as part of their strategic plan goals.

Source of Funds:

Undesignated Fund Balance

Expenditure History

Expenditure Category	Actual FY2024	Actual FY2025 YTD	Revised Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	-	-	-	-	0%
Other Operating Expenditures	-	-	-	-	0%
Capital Outlay	-	-	75,314	60,000	-20%
Debt Service	-	-	-	-	0%
Total	-	-	75,314	60,000	-20%

Operating Impact:

\$1,000 annual maintenance cost

Summary of Budget Increases Adopted

Description of Increase	Link to Justification	Funding Source	Increase
County buildings conceptual redesign	n/a	Reserves	\$ 60,000
TOTAL			\$ 60,000

Comments

None

Contact Information

Name:	Stewart Hall	Address 1:	24401 Joynes Neck Road
Title:	Director of Public Works	Address 2:	P.O. Box 476
Email:	shall@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	(757) 787-1468	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Buildings and Grounds	Department Number:	305.4302
Project:	Parking Lots Repaving	CIP Project Number:	08-PW-024
Fund:	County Capital Projects Fund	Function:	Public Works

Project Description

The County Administration Building and Sheriff's Office parking lots need repaving. Admin lot is estimated at \$180,000. The Sheriff's Office lot is estimated at \$360,000.

Source of Funds:

Undesignated Fund Balance

Expenditure History

Expenditure Category	Actual FY2024	Actual FY2025 YTD	Revised Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	-	-	-	-	0%
Other Operating Expenditures	-	-	-	-	0%
Capital Outlay	53,640	58,650	245,037	-	-100%
Debt Service	-	-	-	-	0%
Total	53,640	58,650	245,037	-	-100%

Operating Impact:

None

Summary of Budget Increases Adopted

Description of Increase	Link to Justification	Funding Source	Increase
None	n/a		\$ -
TOTAL			\$ -

Comments

None

Contact Information

Name:	Stewart Hall	Address 1:	24401 Joynes Neck Road
Title:	Director of Public Works	Address 2:	P.O. Box 476
Email:	shall@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	(757) 787-1468	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Building & Grounds	Department Number:	305.4302
Project:	County Americans With Disabilities Act Projects	CIP Project Number:	18-PW-XXX
Fund:	County Capital Projects Fund	Function:	Public Works

Project Description

Various county wide ADA projects that will help continue to bring the County in compliance.

Source of Funds:

Undesignated Fund Balance

Expenditure History

Expenditure Category	Actual FY2024	Actual FY2025 YTD	Revised Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	-	-	-	-	0%
Other Operating Expenditures	-	-	-	-	0%
Capital Outlay	-	-	318,731	-	-100%
Debt Service	-	-	-	-	0%
Total	-	-	318,731	-	-100%

Operating Impact:

None

Summary of Budget Increases Adopted

Description of Increase	Link to Justification	Funding Source	Increase
None	n/a		\$ -
TOTAL			\$ -

Comments

None

Contact Information

Name:	Stewart Hall	Address 1:	24401 Joynes Neck Road
Title:	Director of Public Works	Address 2:	P.O. Box 476
Email:	shall@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	(757) 787-1468	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Building & Grounds	Department Number:	305.4302
Project:	Debtor's Prison repairs	CIP Project Number:	19-PW-002
Fund:	County Capital Projects Fund	Function:	Public Works

Project Description

The requested funding would provide for repairs to the masonry to stop moisture intrusion that is causing the brick to bow out. The estimate also includes interior plaster repairs.

Source of Funds:

Undesignated Fund Balance

Expenditure History

Expenditure Category	Actual FY2024	Actual FY2025 YTD	Revised Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	-	-	-	-	0%
Other Operating Expenditures	-	-	-	-	0%
Capital Outlay	-	-	350,000	116,806	-67%
Debt Service	-	-	-	-	0%
Total	-	-	350,000	116,806	-67%

Operating Impact:

None

Summary of Budget Increases Adopted

Description of Increase	Link to Justification	Funding Source	Increase
Facility repairs	n/a	Reserves	\$ 116,806
TOTAL			\$ 116,806

Comments

None

Contact Information

Name:	Stewart Hall	Address 1:	24401 Joynes Neck Road
Title:	Director of Public Works	Address 2:	P.O. Box 476
Email:	shall@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	(757) 787-1468	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Buildings and Grounds	Department Number:	305.4302
Project:	Social Services Parking Lots Repairs	CIP Project Number:	19-PW-006
Fund:	County Capital Projects Fund	Function:	Public Works

Project Description

Funding would provide for the sealing of the parking lot to slow deterioration. The work would include the cutting and repairing of areas where sink holes have formed, as well as line striping.

Source of Funds:

Undesignated Fund Balance

Expenditure History

Expenditure Category	Actual FY2024	Actual FY2025 YTD	Revised Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	-	-	-	-	0%
Other Operating Expenditures	-	-	-	-	0%
Capital Outlay	-	150,323	150,323	-	-100%
Debt Service	-	-	-	-	0%
Total	-	150,323	150,323	-	-100%

Operating Impact:

None

Summary of Budget Increases Adopted

Description of Increase	Link to Justification	Funding Source	Increase
None	n/a		\$ -
TOTAL			\$ -

Comments

None

Contact Information

Name:	Stewart Hall	Address 1:	24401 Joynes Neck Road
Title:	Director of Public Works	Address 2:	P.O. Box 476
Email:	shall@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	(757) 787-1468	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Buildings & Grounds	Department Number:	305.4302
Project:	Sawmill Park Projects	CIP Project Number:	22-PW-XXX
Fund:	County Capital Projects Fund	Function:	Public Works

Project Description

This project will complete several needed projects at Sawmill Park, including parking lot improvements at the Vote Registration office, automatic gates at the facility and parking lot lights.

Source of Funds:

Undesignated Fund Balance

Expenditure History

Expenditure Category	Actual FY2024	Actual FY2025 YTD	Revised Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	-	-	-	-	0%
Other Operating Expenditures	-	-	-	-	0%
Capital Outlay	173,274	12,179	59,164	-	-100%
Debt Service	-	-	-	-	0%
Total	173,274	12,179	59,164	-	-100%

Operating Impact:

None

Summary of Budget Increases Adopted

Description of Increase	Link to Justification	Funding Source	Increase
None	n/a		\$ -
TOTAL			\$ -

Comments

None

Contact Information

Name:	Stewart Hall	Address 1:	24401 Joynes Neck Road
Title:	Director of Public Works	Address 2:	P.O. Box 476
Email:	shall@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	(757) 787-1468	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Buildings and Grounds	Department Number:	305.4302
Project:	911 Center Parking Lot Repaving	CIP Project Number:	23-PW-006
Fund:	County Capital Projects Fund	Function:	Public Works

Project Description

The 911 Center parking lots are in need repaving. Repairing damaged areas and surfacing both lots is estimated to cost \$180,000.

Source of Funds:

Undesignated Fund Balance

Expenditure History

Expenditure Category	Actual FY2024	Actual FY2025 YTD	Revised Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	-	-	-	-	0%
Other Operating Expenditures	-	-	-	-	0%
Capital Outlay	-	38,115	180,000	-	-100%
Debt Service	-	-	-	-	0%
Total	-	38,115	180,000	-	-100%

Operating Impact:

None

Summary of Budget Increases Adopted

Description of Increase	Link to Justification	Funding Source	Increase
None	n/a		\$ -
TOTAL			\$ -

Comments

None

Contact Information

Name:	Stewart Hall	Address 1:	24401 Joynes Neck Road
Title:	Director of Public Works	Address 2:	P.O. Box 476
Email:	shall@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	(757) 787-1468	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Buildings & Grounds	Department Number:	305.4302
Project:	District Courthouse Carpet Replacement	CIP Project Number:	23-PW-008
Fund:	County Capital Projects Fund	Function:	Public Works

Project Description

Replace carpet on the first floor of the District Courthouse.

Source of Funds:

Undesignated Fund Balance

Expenditure History

Expenditure Category	Actual FY2024	Actual FY2025 YTD	Revised Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	-	-	-	-	0%
Other Operating Expenditures	-	-	-	-	0%
Capital Outlay	-	33,056	90,000	-	-100%
Debt Service	-	-	-	-	0%
Total	-	33,056	90,000	-	-100%

Operating Impact:

None

Summary of Budget Increases Adopted

Description of Increase	Link to Justification	Funding Source	Increase
None	n/a		\$ -
TOTAL			\$ -

Comments

None

Contact Information

Name:	Stewart Hall	Address 1:	24401 Joynes Neck Road
Title:	Director of Public Works	Address 2:	P.O. Box 476
Email:	shall@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	(757) 787-1468	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Buildings & Grounds	Department Number:	305.4302
Project:	Sawmill Park Pavilion Concrete Overlay	CIP Project Number:	23-PW-010
Fund:	County Capital Projects Fund	Function:	Public Works

Project Description

Overlay the existing slab (80' x 200') with a new asphalt surface consisting of a stone base, a leveling course (asphalt), a surfacing course (asphalt), an acrylic resurfacer (two coats), and acrylic color finish coats (two coats). A portion of this slab is used for pickle ball courts and project will include the court layout and installation of two heavy duty nets.

Source of Funds:

Undesignated Fund Balance

Expenditure History

Expenditure Category	Actual FY2024	Actual FY2025 YTD	Revised Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	-	-	-	-	0%
Other Operating Expenditures	-	-	-	-	0%
Capital Outlay	-	-	200,000	-	-100%
Debt Service	-	-	-	-	0%
Total	-	-	200,000	-	-100%

Operating Impact:

None

Summary of Budget Increases Adopted

Description of Increase	Link to Justification	Funding Source	Increase
None	n/a		\$ -
TOTAL			\$ -

Comments

None

Contact Information

Name:	Stewart Hall	Address 1:	24401 Joynes Neck Road
Title:	Director of Public Works	Address 2:	P.O. Box 476
Email:	shall@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	(757) 787-1468	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Building & Grounds	Department Number:	305.4302
Project:	County Office Building Water System Upgrade	CIP Project Number:	23-PW-013
Fund:	County Capital Projects Fund	Function:	Public Works

Project Description

Complete upgrade/replacement of current water system to include: replacement of two well pumps, replacement of controls, replacement of booster pump, dissection/cleaning of two storage tanks, installation of alarm notification system, and associated electrical work.

Source of Funds:

Undesignated Fund Balance

Expenditure History

Expenditure Category	Actual FY2024	Actual FY2025 YTD	Revised Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	-	-	-	-	0%
Other Operating Expenditures	-	-	-	-	0%
Capital Outlay	58,428	104,649	132,528	-	-100%
Debt Service	-	-	-	-	0%
Total	58,428	104,649	132,528	-	-100%

Operating Impact:

None

Summary of Budget Increases Adopted

Description of Increase	Link to Justification	Funding Source	Increase
None	n/a		\$ -
TOTAL			\$ -

Comments

None

Contact Information

Name:	Stewart Hall	Address 1:	24401 Joynes Neck Road
Title:	Director of Public Works	Address 2:	P.O. Box 476
Email:	shall@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	(757) 787-1468	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Buildings & Grounds	Department Number:	305.4302
Project:	Old Library Building Project	CIP Project Number:	24-PW-001
Fund:	County Capital Projects Fund	Function:	Public Works

Project Description

The Old Library Building on Front Street in Accomac has several roof leaks and is in need of repair and coating on the low slope roof and a new shingle roof on the steep slope portion. Other repairs and restructure are needed to turn into usable office space.

Source of Funds:

Undesignated Fund Balance

Expenditure History

Expenditure Category	Actual FY2023	Actual FY2024 YTD	Revised Budget FY2024	Adopted Budget FY2025	% Change
Personnel Services	-	-	-	-	0%
Other Operating Expenditures	-	-	-	-	0%
Capital Outlay	39,521	267,353	1,442,009	-	-100%
Debt Service	-	-	-	-	0%
Total	39,521	267,353	1,442,009	-	-100%

Operating Impact:

None

Summary of Budget Increases Adopted

Description of Increase	Link to Justification	Funding Source	Increase
None	n/a		\$ -
TOTAL			\$ -

Comments

None

Contact Information

Name:	Stewart Hall	Address 1:	24401 Joynes Neck Road
Title:	Director of Public Works	Address 2:	P.O. Box 476
Email:	shall@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	(757) 787-1468	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Buildings & Grounds	Department Number:	305.4302
Project:	Replace Mobile 48-Small Dump Truck	CIP Project Number:	24-PW-010
Fund:	County Capital Projects Fund	Function:	Public Works

Project Description

Replacement of small dump truck for the Public Works department.

Source of Funds:

Undesignated Fund Balance

Expenditure History

Expenditure Category	Actual FY2024	Actual FY2025 YTD	Revised Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	-	-	-	-	0%
Other Operating Expenditures	-	-	-	-	0%
Capital Outlay	-	36,735	83,000	-	-100%
Debt Service	-	-	-	-	0%
Total	-	36,735	83,000	-	-100%

Operating Impact:

None

Summary of Budget Increases Adopted

Description of Increase	Link to Justification	Funding Source	Increase
None	n/a		\$ -
TOTAL			\$ -

Comments

None

Contact Information

Name:	Stewart Hall	Address 1:	24401 Joynes Neck Road
Title:	Deputy County Administrator	Address 2:	P.O. Box 476
Email:	shall@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	(757) 787-1468	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Buildings & Grounds	Department Number:	305.4302
Project:	Replace Boiler in District Courthouse	CIP Project Number:	25-PW-001
Fund:	County Capital Projects Fund	Function:	Public Works

Project Description

Replacement of District Courthouse's boiler.

Source of Funds:

Undesignated Fund Balance

Expenditure History

Expenditure Category	Actual FY2024	Actual FY2025 YTD	Revised Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	-	-	-	-	0%
Other Operating Expenditures	-	-	-	-	0%
Capital Outlay	-	101,758	103,400	-	-100%
Debt Service	-	-	-	-	0%
Total	-	101,758	103,400	-	-100%

Operating Impact:

None

Summary of Budget Increases Adopted

Description of Increase	Link to Justification	Funding Source	Increase
None	n/a		
TOTAL		\$	-

Comments

None

Contact Information

Name:	Stewart Hall	Address 1:	24401 Joynes Neck Road
Title:	Deputy County Administrator	Address 2:	P.O. Box 476
Email:	shall@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	(757) 787-1468	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Buildings & Grounds	Department Number:	305.4302
Project:	Clerk's Office Exterior Repairs	CIP Project Number:	26-PW-001
Fund:	County Capital Projects Fund	Function:	Public Works

Project Description

The requested funding would provide for exterior masonry repairs and installation of new gutters to stop moisture intrusion.

Source of Funds:

Undesignated Fund Balance

Expenditure History

Expenditure Category	Actual FY2024	Actual FY2025 YTD	Revised Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	-	-	-	-	0%
Other Operating Expenditures	-	-	-	-	0%
Capital Outlay	-	-	-	250,000	100%
Debt Service	-	-	-	-	0%
Total	-	-	-	250,000	100%

Operating Impact:

None

Summary of Budget Increases Adopted

Description of Increase	Link to Justification	Funding Source	Increase
Facility improvement	n/a	Reserves	\$ 250,000
TOTAL			\$ 250,000

Comments

None

Contact Information

Name:	Stewart Hall	Address 1:	24401 Joynes Neck Road
Title:	Deputy County Administrator	Address 2:	P.O. Box 476
Email:	shall@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	(757) 787-1468	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	County Administrator	Department Number:	305.8110
Project:	Competitive Childcare Expansion/Start-up Grant	CIP Project Number:	25-XX-XXX
Fund:	County Capital Projects Fund	Function:	Health and Welfare

Project Description

Incentivize the expansion of childcare services in northern Accomack.

Board's Strategic Plan Priorities:

The Board of Supervisors strategic plan goals and action items include to address County childcare needs. Adoption of funding for the competitive childcare expansion/start-up grant relates to this strategic plan goal.

Source of Funds:

Undesignated Fund Balance

Expenditure History

Expenditure Category	Actual FY2024	Actual FY202 YTD	Revised Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	-	-	-	-	0%
Other Operating Expenditures	-	-	150,000	-	-100%
Capital Outlay	-	-	-	-	0%
Debt Service	-	-	-	-	0%
Total	-	-	150,000	-	-100%

Operating Impact:

None

Summary of Budget Increases Adopted

Description of Increase	Link to Justification	Funding Source	Increase
None	n/a		\$ -
TOTAL			\$ -

Comments

None

Contact Information

Name:	Michael T. Mason	Address 1:	23296 Courthouse Ave.
Title:	County Administrator	Address 2:	P.O. Box 388
Email:	mmason@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	757-787-5700	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Planning	Department Number:	305.8107
Project:	Derelict Building Removal Program	CIP Project Number:	14-PLN-001-003
Fund:	County Capital Projects Fund	Function:	Community Development

Project Description

Creation and continuation of a Derelict Building Removal Program would allow the County to address neglected structures in order to approve the appearance of the County and to maintain its rural unspoiled character.

Board's Strategic Plan Priorities:

The Board of Supervisors strategic plan goals and action items include to improve affordable/market rate housing availability. Adoption of past and current year funding for the continued voluntary derelict building removal program relates to this strategic plan goal.

Source of Funds:

Undesignated Fund Balance

Expenditure History

Expenditure Category	Actual FY2024	Actual FY2025 YTD	Revised Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	-	-	-	-	0%
Other Operating Expenditures	-	4,500	300,000	150,000	-50%
Capital Outlay	-	-	-	-	0%
Debt Service	-	-	-	-	0%
Total	-	4,500	300,000	150,000	-50%

Operating Impact:

None

Summary of Budget Increases Adopted

Description of Increase	Link to Justification	Funding Source	Increase
Continued program to address neglected structures	n/a	Reserves	\$ 150,000
TOTAL			\$ 150,000

Comments

None

Contact Information

Name:	Leander Pambid	Address 1:	23282 Courthouse Avenue
Title:	Deputy County Administrator	Address 2:	P.O. Box 686
Email:	lpambid@co.accomack.va.us	City/State:	Accomac, Virginia
Telephone:	(757) 787-5726	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Planning	Department Number:	305.8107
Project:	Dangerous Building Program	CIP Project Number:	24-PLN-XXX
Fund:	County Capital Projects Fund	Function:	Community Development

Project Description

A pilot project to remove dangerous buildings.

Board's Strategic Plan Priorities:

In late 2022, the Board of Supervisors set forth strategic plan goals and action items for the fiscal years 2022 through 2024. In the FY24 budget, funding for an involuntary removal of dangerous buildings fulfilled one of the strategic plan goals.

Source of Funds:

Undesignated Fund Balance

Expenditure History

Expenditure Category	Actual FY2024	Actual FY2025 YTD	Revised Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	-	-	-	-	0%
Other Operating Expenditures	-	-	50,000	-	-100%
Capital Outlay	-	-	-	-	0%
Debt Service	-	-	-	-	0%
Total	-	-	50,000	-	-100%

Operating Impact:

None

Summary of Budget Increases Adopted

Description of Increase	Link to Justification	Funding Source	Increase
None	n/a		\$ -
TOTAL			\$ -

Comments

None

Contact Information

Name:	Leander Pambid	Address 1:	23282 Courthouse Avenue
Title:	Deputy County Administrator	Address 2:	P.O. Box 686
Email:	lpambid@co.accomack.va.us	City/State:	Accomac, Virginia
Telephone:	(757) 787-5726	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Planning	Department Number:	305.8107
Project:	Comprehensive Plan Update	CIP Project Number:	25-PLN-001
Fund:	County Capital Projects Fund	Function:	Community Development

Project Description

Mandated review of the goals and objectives, an update to demographic data, and most significantly the future land use map.

Board's Strategic Plan Priorities:

In late 2022, the Board of Supervisors set forth strategic plan goals and action items for the fiscal years 2022 through 2024. In the FY24 budget, funding to deploy a voluntary derelict building removal program fulfilled one of the strategic plan goals.

Source of Funds:

Undesignated Fund Balance

Expenditure History

Expenditure Category	Actual FY2024	Actual FY2025 YTD	Revised Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	-	-	-	-	0%
Other Operating Expenditures	-	-	90,000	-	-100%
Capital Outlay	-	-	-	-	0%
Debt Service	-	-	-	-	0%
Total	-	-	90,000	-	-100%

Operating Impact:

None

Summary of Budget Increases Adopted

Description of Increase	Link to Justification	Funding Source	Increase
None	n/a		\$ -
TOTAL			\$ -

Comments

None

Contact Information

Name:	Leander Pambid	Address 1:	23282 Courthouse Avenue
Title:	Deputy County Administrator	Address 2:	P.O. Box 686
Email:	lpambid@co.accomack.va.us	City/State:	Accomac, Virginia
Telephone:	(757) 787-5726	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Planning	Department Number:	305.8107
Project:	Acquisition of Affordable Housing Site	CIP Project Number:	25-PLN-003
Fund:	County Capital Projects Fund	Function:	Community Development

Project Description

Acquire a site adjacent to transportation and utility infrastructure in a Qualified Census Tract to use as an affordable/attainable housing incentive.

Board's Strategic Plan Priorities:

The Board of Supervisors strategic plan goals and action items include to improve affordable/market rate housing availability. Adoption of current year funding for the acquisition of an affordable housing site relates to this strategic plan goal.

Source of Funds:

Undesignated Fund Balance

Expenditure History

Expenditure Category	Actual FY2024	Actual FY2025 YTD	Revised Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	-	-	-	-	0%
Other Operating Expenditures	-	-	-	-	0%
Capital Outlay	-	-	250,000	-	-100%
Debt Service	-	-	-	-	0%
Total	-	-	250,000	-	-100%

Operating Impact:

None

Summary of Budget Increases Adopted

Description of Increase	Link to Justification	Funding Source	Increase
None	n/a		\$ -
TOTAL			\$ -

Comments

None

Contact Information

Name:	Leander Pambid	Address 1:	23282 Courthouse Avenue
Title:	Deputy County Administrator	Address 2:	P.O. Box 686
Email:	lpambid@co.accomack.va.us	City/State:	Accomac, Virginia
Telephone:	(757) 787-5726	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Wallops Research Park	Department Number:	305.8114
Project:	Access Road Construction	CIP Project Number:	26-PLN-XXX
Fund:	County Capital Projects Fund	Function:	Community Development

Project Description

Funding for construction of an access road to the portion of the Wallops Research Park owned by NASA.

Board's Strategic Plan Priorities:

The Board of Supervisors strategic plan goals include encouraging economic development within Wallops Research Park. Adoption of current year funding for the construction of an access road relates to this strategic plan goal.

Source of Funds:

Undesignated Fund Balance

Expenditure History

Expenditure Category	Actual FY2024	Actual FY2025 YTD	Revised Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	-	-	-	-	0%
Other Operating Expenditures	-	-	-	-	0%
Capital Outlay	-	-	-	900,000	100%
Debt Service	-	-	-	-	0%
Total	-	-	-	900,000	100%

Operating Impact:

None

Summary of Budget Increases Adopted

Description of Increase	Link to Justification	Funding Source	Increase
Construction	n/a	Reserves	\$ 900,000
TOTAL			\$ 900,000

Comments

None

Contact Information

Name:	Leander Pambid	Address 1:	23282 Courthouse Avenue
Title:	Deputy County Administrator	Address 2:	P.O. Box 686
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Telephone:	(757) 787-5726	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Buildings & Grounds (Docks/Ramps)	Department Number:	305.4302
Project:	Old NASA Ferry Dock Demolition	CIP Project Number:	14-PW-003
Fund:	County Capital Projects Fund	Function:	Parks, Rec. & Cultural

Project Description

Demolition and removal of derelict loading gantry at Old NASA Ferry Dock on Assawoman Creek.

Source of Funds:

Undesignated Fund Balance

Expenditure History

Expenditure Category	Actual FY2024	Actual FY2025 YTD	Revised Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	-	-	-	-	0%
Other Operating Expenditures	-	-	-	-	0%
Capital Outlay	-	134	139,000	-	-100%
Debt Service	-	-	-	-	0%
Total	-	134	139,000	-	-100%

Operating Impact:

None

Summary of Budget Increases Adopted

Description of Increase	Link to Justification	Funding Source	Increase
None	n/a		\$ -
TOTAL			\$ -

Comments

None

Contact Information

Name:	Stewart Hall	Address 1:	24401 Joynes Neck Road
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Email:	shall@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	(757) 787-1468	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Buildings & Grounds (Docks/Ramps)	Department Number:	305.4302
Project:	Parker Creek Dock and Ramp Replacement	CIP Project Number:	22-PW-003
Fund:	County Capital Projects Fund	Function:	Parks, Rec. & Cultural

Project Description

Remove and replace dock, bulkheads, boat ramp and asphalt repairs.

Source of Funds:

Undesignated Fund Balance and grant funds

Expenditure History

Expenditure Category	Actual FY2024	Actual FY2025 YTD	Revised Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	-	-	-	-	0%
Other Operating Expenditures	-	-	-	-	0%
Capital Outlay	-	-	-	300,000	100%
Debt Service	-	-	-	-	0%
Total	-	-	-	300,000	100%

Operating Impact:

None

Summary of Budget Increases Adopted

Description of Increase	Link to Justification	Funding Source	Increase
Facility Improvement	n/a	Reserves	\$ 300,000
TOTAL			\$ 300,000

Comments

None

Contact Information

Name:	Stewart Hall	Address 1:	24401 Joynes Neck Road
Title:	Director of Public Works	Address 2:	P.O. Box 476
Email:	shall@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	(757) 787-1468	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Buildings & Grounds (Docks/Ramps)	Department Number:	351.4302
Project:	Greenbackville Harbor Improvements and Parking Expansion	CIP Project Number:	23-PW-016
Fund:	County Capital Projects Fund	Function:	Parks, Rec. & Cultural

Project Description

Harbor improvements and construct new parking area with stone surface, ADA concrete pad, signage, and waste receptacles.

Source of Funds:

Undesignated Fund Balance

Expenditure History

Expenditure Category	Actual FY2024	Actual FY2025 YTD	Revised Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	-	-	-	-	0%
Other Operating Expenditures	-	-	-	-	0%
Capital Outlay	414,102	72,799	514,453	-	-100%
Debt Service	-	-	-	-	0%
Total	414,102	72,799	514,453	-	-100%

Operating Impact:

None

Summary of Budget Increases Adopted

Description of Increase	Link to Justification	Funding Source	Increase
None	n/a		\$ -
TOTAL			\$ -

Comments

None

Contact Information

Name:	Stewart Hall	Address 1:	24401 Joynes Neck Road
Title:	Director of Public Works	Address 2:	P.O. Box 476
Email:	shall@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	(757) 787-1468	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Buildings & Grounds (Docks/Ramps)	Department Number:	305.4302
Project:	Folly Creek Commercial Dock Replacement	CIP Project Number:	24-PW-003
Fund:	County Capital Projects Fund	Function:	Parks, Rec. & Cultural

Project Description

Complete replacement of the commercial dock at Folly Creek.

Source of Funds:

Undesignated Fund Balance

Expenditure History

Expenditure Category	Actual FY2024	Actual FY2025 YTD	Revised Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	-	-	-	-	0%
Other Operating Expenditures	-	-	-	-	0%
Capital Outlay	-	-	80,000	-	-100%
Debt Service	-	-	-	-	0%
Total	-	-	80,000	-	-100%

Operating Impact:

None

Summary of Budget Increases Adopted

Description of Increase	Link to Justification	Funding Source	Increase
None	n/a		\$ -
TOTAL			\$ -

Comments

None

Contact Information

Name:	Stewart Hall	Address 1:	24401 Joynes Neck Road
Title:	Deputy County Administrator	Address 2:	P.O. Box 476
Email:	shall@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	(757) 787-1468	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Buildings & Grounds (Docks/Ramps)	Department Number:	305.4302
Project:	Johnson's Wharf Drive-on Dock Replacement	CIP Project Number:	24-PW-004
Fund:	County Capital Projects Fund	Function:	Parks, Rec. & Cultural

Project Description

Complete replacement of the drive-on dock at Johnson's Wharf.

Source of Funds:

Undesignated Fund Balance

Expenditure History

Expenditure Category	Actual FY2024	Actual FY2025 YTD	Revised Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	-	-	-	-	0%
Other Operating Expenditures	-	-	-	-	0%
Capital Outlay	72,813	315,956	345,187	-	-100%
Debt Service	-	-	-	-	0%
Total	72,813	315,956	345,187	-	-100%

Operating Impact:

None

Summary of Budget Increases Adopted

Description of Increase	Link to Justification	Funding Source	Increase
None	n/a		\$ -
TOTAL			\$ -

Comments

None

Contact Information

Name:	Stewart Hall	Address 1:	24401 Joynes Neck Road
Title:	Deputy County Administrator	Address 2:	P.O. Box 476
Email:	shall@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	(757) 787-1468	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Buildings & Grounds (Docks/Ramps)	Department Number:	350.4302
Project:	Quinby Bulkhead and Pier Replacement	CIP Project Number:	24-PW-007
Fund:	County Capital Projects Fund	Function:	Parks, Rec. & Cultural

Project Description

Complete replacement of southern bulkhead and two piers.

Source of Funds:

Undesignated Fund Balance

Expenditure History

Expenditure Category	Actual FY2024	Actual FY2025 YTD	Revised Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	-	-	-	-	0%
Other Operating Expenditures	-	-	-	-	0%
Capital Outlay	-	109,217	508,877	-	-100%
Debt Service	-	-	-	-	0%
Total	-	109,217	508,877	-	-100%

Operating Impact:

None

Summary of Budget Increases Adopted

Description of Increase	Link to Justification	Funding Source	Increase
None	n/a		\$ -
TOTAL			\$ -

Comments

None

Contact Information

Name:	Stewart Hall	Address 1:	24401 Joynes Neck Road
Title:	Deputy County Administrator	Address 2:	P.O. Box 476
Email:	shall@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	(757) 787-1468	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Buildings & Grounds (Docks/Ramps)	Department Number:	305.4302
Project:	Hammocks Breakwater & Dock Extension	CIP Project Number:	25-PW-003
Fund:	County Capital Projects Fund	Function:	Parks, Rec. & Cultural

Project Description

Extend the current dock by 40 feet and add a 24 foot breakwater at the end of the dock, as well as dredging of the ramp area after construction.

Source of Funds:

Undesignated Fund Balance

Expenditure History

Expenditure Category	Actual FY2024	Actual FY2025 YTD	Revised Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	-	-	-	-	0%
Other Operating Expenditures	-	-	-	-	0%
Capital Outlay	-	2,100	150,000	-	-100%
Debt Service	-	-	-	-	0%
Total	-	2,100	150,000	-	-100%

Operating Impact:

None

Summary of Budget Increases Adopted

Description of Increase	Link to Justification	Funding Source	Increase
None	n/a		\$ -
TOTAL			\$ -

Comments

None

Contact Information

Name:	Stewart Hall	Address 1:	24401 Joynes Neck Road
Title:	Deputy County Administrator	Address 2:	P.O. Box 476
Email:	shall@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	(757) 787-1468	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Buildings & Grounds (Docks/Ramps)	Department Number:	305.4302
Project:	Schooner Bay Shoreline Restoration	CIP Project Number:	25-PW-004
Fund:	County Capital Projects Fund	Function:	Parks, Rec. & Cultural

Project Description

Installation of a shingle beach or rip-rap reventment along the shoreline at Schooner Bay to mitigate erosion.

Source of Funds:

Undesignated Fund Balance

Expenditure History

Expenditure Category	Actual FY2024	Actual FY2025 YTD	Revised Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	-	-	-	-	0%
Other Operating Expenditures	-	-	-	-	0%
Capital Outlay	-	19,378	314,025	-	-100%
Debt Service	-	-	-	-	0%
Total	-	19,378	314,025	-	-100%

Operating Impact:

None

Summary of Budget Increases Adopted

Description of Increase	Link to Justification	Funding Source	Increase
None	n/a		\$ -
TOTAL			\$ -

Comments

None

Contact Information

Name:	Stewart Hall	Address 1:	24401 Joynes Neck Road
Title:	Deputy County Administrator	Address 2:	P.O. Box 476
Email:	shall@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	(757) 787-1468	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Buildings & Grounds (Docks/Ramps)	Department Number:	305.4302
Project:	Deep Creek Bulkhead	CIP Project Number:	25-PW-002
Fund:	County Capital Projects Fund	Function:	Parks, Rec. & Cultural

Project Description

Installation of new vinyl bulkhead in front of existing bulkhead.

Source of Funds:

Undesignated Fund Balance

Expenditure History

Expenditure Category	Actual FY2024	Actual FY2025 YTD	Revised Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	-	-	-	-	0%
Other Operating Expenditures	-	-	-	-	0%
Capital Outlay	-	-	-	280,000	100%
Debt Service	-	-	-	-	0%
Total	-	-	-	280,000	100%

Operating Impact:

None

Summary of Budget Increases Adopted

Description of Increase	Link to Justification	Funding Source	Increase
Facility Improvement	n/a	Reserves	\$ 280,000
TOTAL			\$ 280,000

Comments

None

Contact Information

Name:	Stewart Hall	Address 1:	24401 Joynes Neck Road
Title:	Deputy County Administrator	Address 2:	P.O. Box 476
Email:	shall@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	(757) 787-1468	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Buildings & Grounds (Docks/Ramps)	Department Number:	305.4302
Project:	Deep Creek Bulkhead	CIP Project Number:	25-PW-008
Fund:	County Capital Projects Fund	Function:	Parks, Rec. & Cultural

Project Description

Complete replacement of the boat ramp at Gladding Landing.

Source of Funds:

Undesignated Fund Balance

Expenditure History

Expenditure Category	Actual FY2024	Actual FY2025 YTD	Revised Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	-	-	-	-	0%
Other Operating Expenditures	-	-	-	-	0%
Capital Outlay	-	-	-	250,000	100%
Debt Service	-	-	-	-	0%
Total	-	-	-	250,000	100%

Operating Impact:

None

Summary of Budget Increases Adopted

Description of Increase	Link to Justification	Funding Source	Increase
Facility Improvement	n/a	Reserves	\$ 250,000
TOTAL			\$ 250,000

Comments

None

Contact Information

Name:	Stewart Hall	Address 1:	24401 Joynes Neck Road
Title:	Deputy County Administrator	Address 2:	P.O. Box 476
Email:	shall@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	(757) 787-1468	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Parks and Recreation	Department Number:	305.7109
Project:	Amphitheater - Sawmill Park	CIP Project Number:	26-PR-002
Fund:	County Capital Projects Fund	Function:	Parks, Rec. & Cultural

Project Description

Amphitheater platform and overhang for music events at the park, as well to support movies in the park. Concrete pad, wooden pillars and roof, Electrical, water, lights, sound system, removable movie screen and projector.

Board's Strategic Plan Priorities:

The Board of Supervisors provided funds for an amphitheater for recreational activities within the County as part of their strategic plan goals.

Source of Funds:

Undesignated Fund Balance

Expenditure History

Expenditure Category	Actual FY2024	Actual FY2025 YTD	Revised Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	-	-	-	-	0%
Other Operating Expenditures	-	-	-	-	0%
Capital Outlay	-	-	-	65,000	100%
Debt Service	-	-	-	-	0%
Total	-	-	-	65,000	100%

Operating Impact:

None

Summary of Budget Increases Adopted

Description of Increase	Link to Justification	Funding Source	Increase
Facility Improvement	n/a	Reserves	\$ 65,000
TOTAL			\$ 65,000

Comments

None

Contact Information

Name:	Ethan Watkins	Address 1:	24401 Joynes Neck Road
Title:	Parks & Recreation Manager	Address 2:	P.O. Box 476
Email:	ewatkins@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	(757) 787-1468	Zip Code:	23301



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DEBT SERVICE FUNDS



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Departmental Budget Summary & Performance Snapshot

Department or Agency:	Debt Service	Department Number:	401.9104
Fund:	Debt Service Fund	Function:	Debt Service

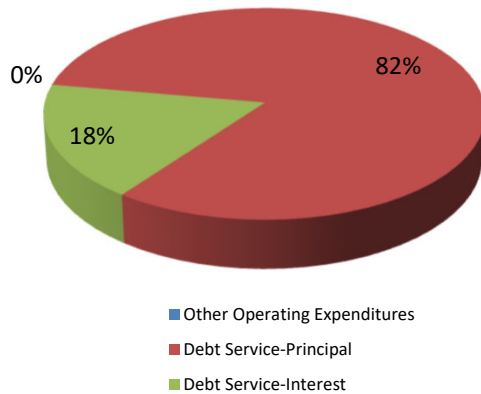
Fund Description

The Debt Service is used as a sinking fund to pay long term debt mainly associated with public school projects.

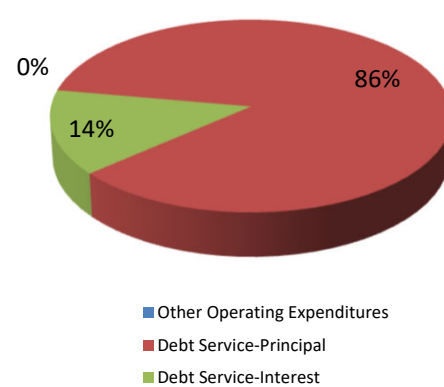
Expenditure History

Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Other Operating Expenditures	-	-	-	-	0%
Debt Service-Principal	2,173,678	2,259,365	2,344,299	2,436,148	4%
Debt Service-Interest	696,032	596,333	503,363	402,856	-20%
Total	2,869,710	2,855,698	2,847,662	2,839,004	0%

Adopted Budget FY2025



Adopted Budget FY2026



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
None	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

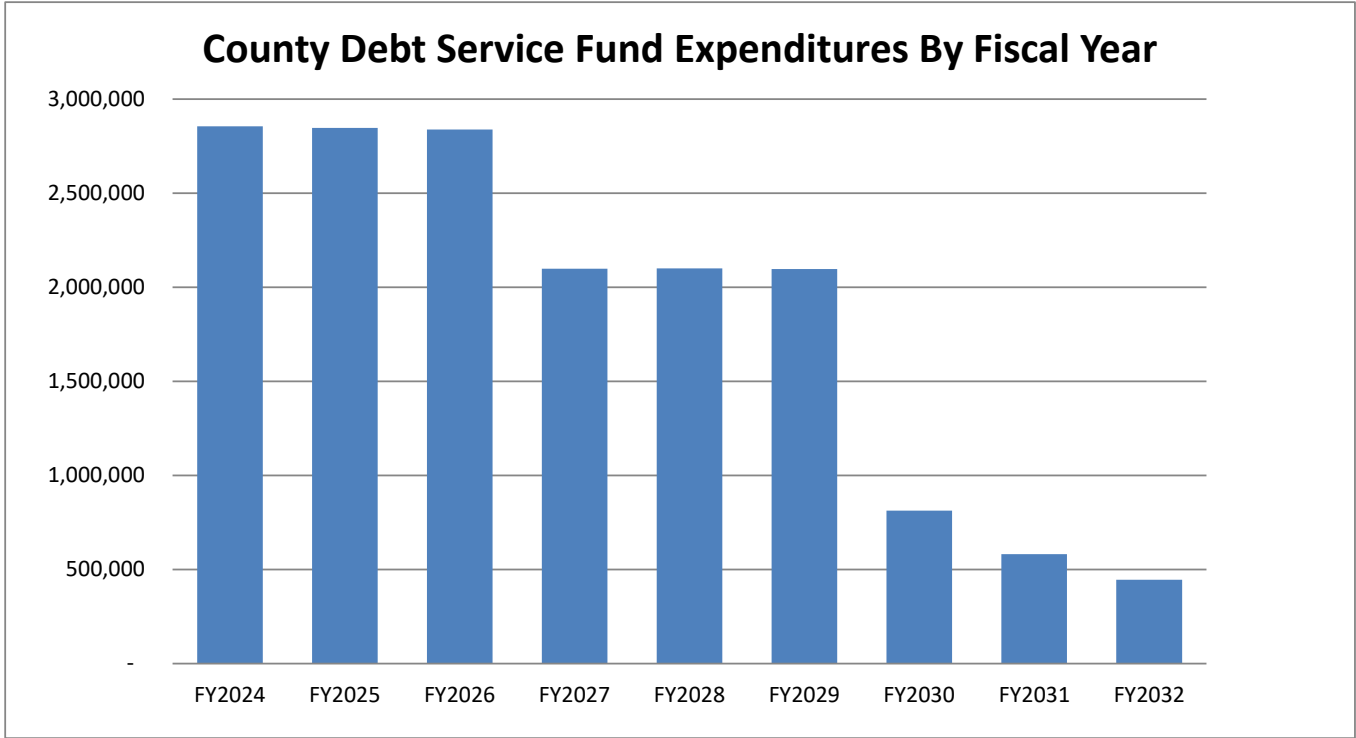
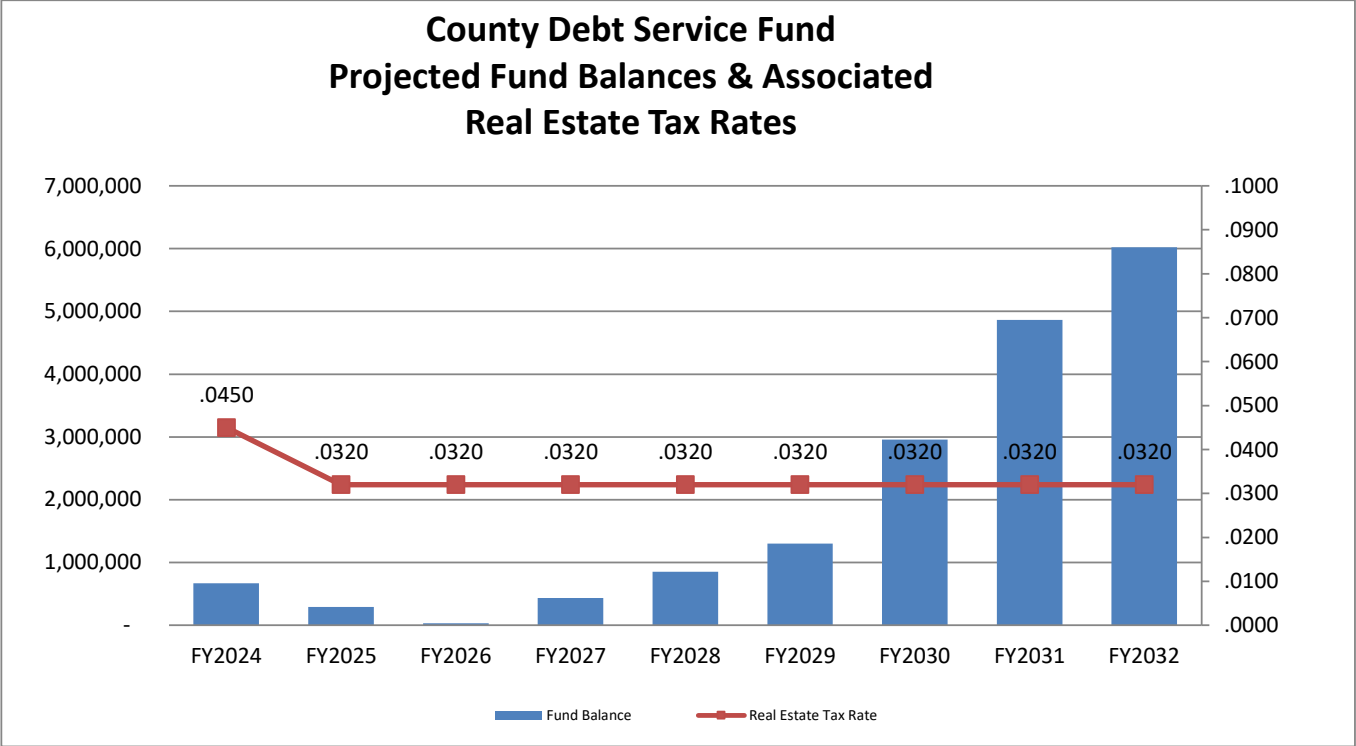
Summary of Budget Increases/(Decreases) Adopted

Description of Increase (Decrease)	Link to Justification	Funding Source	Increase/ (Decrease)
Changes in annual debt service requirement	n/a	Recurring	\$ (8,658)
TOTAL			\$ (8,658)

Contact Information

Name:	Leslie Lewis, CPA	Address 1:	23392 Front Street
Title:	Finance Director	Address 2:	P.O. Box 620
Email:	llewis@co.accomack.va.us	City/State:	Accomack, VA
Telephone:	757-787-5706	Zip Code:	23301

County Debt Svc. Fund Information At-A-Glance



ENTERPRISE FUNDS



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Departmental Budget Summary & Performance Snapshot

Department or Agency:	Parks and Recreation Revolving Operations	Department Number:	601.7112
Fund:	Parks & Rec. Revolving Enterprise Fund	Function:	Parks, Recreation & Cultural

Mission Statement:

To enhance the lives of its citizens and visitors, Accomack County Parks and Recreation, will within available resources, develop, maintain, provide and facilitate safe, affordable, environmentally pleasing quality recreational programs and facilities that will enhance the quality of life in our community through diverse programs and excellent customer service.

Description of Services Provided:

The ACPR consist of four staff members namely:

- 1 Manager
- 1 Departmental Secretary
- 1 Special Events Coordinator
- 1 Part-time Sports Coordinator

Each highly qualified staff member demonstrates skills and knowledge which enhance the department in maintaining the daily operation of the office as well as planning activities and programs that benefit the community of Accomack County.

The Accomack County Parks & Recreation Department provides the following

Programs/Activities:

Youth Basketball- Sign-ups start second week in November. Games will start second week in January

Women Volleyball League- Starts early November ends early February

Men & Women Softball League- Starts late May and ends July

Youth Flag Football League: Males and females ages 5-8 and 9-12 are eligible to participate. Home games are held on one of the following fields: Mary N. Smith Cultural Enrichment Center, Arcadia or Nandua High School.

Pickle Ball: Pickle ball is played on the courts located at Sawmill Park (Summer months). This activity is free but participants must register to play.

Older Americans Extravaganza & Luncheon: Older Americans age 60 and older are invited to attend this free event that is held annually at the Chincoteague Community Center in May.

Bicycle Drive: Accomack Parks and Recreation Department partners with WESR, Giddens Do-Drop Inn, Parksley and Saxis Fire Departments to provide new bicycles to youth of the Eastern Shore for Christmas. Several local businesses and community organizations also donate bicycles.

ACPR'S PARKS & FACILITIES

Parks:

Sawmill Park (playground equipment, butterfly garden, concession stand, ballfield), Nandua Middle School (playground equipment and grills), Arcadia Middle School Complex, (ballfield, playground equipment, concession stand).

Tennis Court: Located on the grounds of Nandua High School

Driving Range: Located on the grounds of Pungoteague Elementary School

Current Department Goals:

Increase participation and use of Park Facilities. Manage concession stand in house, and increase revenue. Increase numbers of Accomack County citizens to participate in Parks and Recreation programs and activities. Increase leisure opportunities, as well as to increase multi-generational activities. Improve quality of ongoing programs, while increasing program offerings.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Parks and Recreation Revolving Operations	Department Number:	601.7112
Fund:	Parks & Rec. Revolving Enterprise Fund	Function:	Parks, Recreation & Cultural

Major Issues to Address in the Next Two Fiscal Years:

Parks and Recreation needs to have space that is fully scheduled and utilized for programs, events, meetings, and community activities. A Recreation software program will also be needed in upcoming years to accommodate increase in programming.

Outcomes and Workload/Performance Measures:

A. Outcome 1:

Measure Descriptions	FY2019	FY2020	Current Goal	Comments
1. Workload Measure: Total number of leagues, program and activities.	10%	10%	15%	If an indoor facility were to be built= Total number of leagues, programs, and activities would be above 20 in a year.
2. Performance Measure: Percentage of community citizens we are addressing with various services and activities	10%	15%	20%	This number would also increase drastically with a multi use indoor facility.
3. Performance Measure: Percentage of increase in participation in leagues and activities.	10%	10%	15%	Limited staffing limits ability to increase participation and size of programs currently offered.

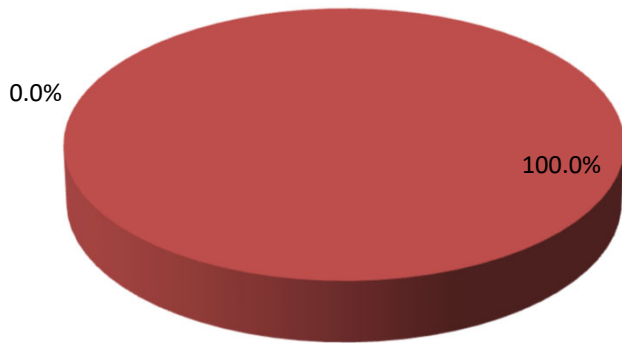
Expenditure History

Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	\$ 5,514	\$ 10,557	\$ -	\$ -	0%
Other Operating Expenditures	5,170	8,928	15,000	15,000	0%
Capital Outlay	5,692	-	-	-	0%
Debt Service	-	-	-	-	0%
Total	16,376	19,485	15,000	15,000	0%

Departmental Budget Summary & Performance Snapshot

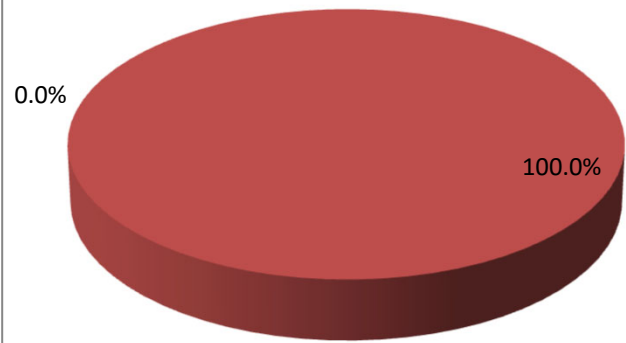
Department or Agency:	Parks and Recreation Revolving Operations	Department Number:	601.7112
Fund:	Parks & Rec. Revolving Enterprise Fund	Function:	Parks, Recreation & Cultural

Adopted Budget FY2025



- Personnel Services
- Other Operating Expenditures
- Capital Outlay

Adopted Budget FY2026



- Personnel Services
- Other Operating Expenditures
- Capital Outlay

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
None	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
None	n/a		-
TOTAL		\$	-

Contact Information

Name:	Ethan Watkins	Address 1:	24387 Joynes Neck Road
Title:	Parks & Recreation Manager	Address 2:	Post Office Box 134
Email:	ewatkins@co.accomack.va.us	City/State:	Accomac, Virginia
Telephone:	757-787-3125	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Airport	Department Number:	602.8111
Fund:	Airport Enterprise Fund	Function:	Facility

Mission Statement:

To operate and maintain a safe and secure facility to access the national air transportation system. Attract economic growth and development, support agriculture, tourism, emergency and disaster relief efforts.

Description of Services Provided:

The Airport provides 100LL and Jet-A fueling services to based and transient aircraft. The Airport also has a Jet-A refueler truck to service business jets, helicopters and military aircraft. The Airport offers T-hangar and tie-down rentals, conference room facilities, free broadband Wi-Fi access, pilot supplies, concessions, vending machines and after-hours access for weather updates and flight planning when the terminal building is closed.

Current Departmental Goals:

The Airport's priority is to ensure a safe environment for all aircraft operations. The addition of a Runway 21 turnaround, the rehabilitation of pavement around the T-hangars, along with aviation easement acquisitions for the next phase of obstruction removal off airport property to meet the FAA's Part 77 requirements are priority projects for the Airport.

Runway, facility and fuel quality control checks are conducted daily to ensure that any potential safety issues are addressed. The Airport is also seeking to expand the containment area by the fuel farm to park the Jet-A refueler truck when not in use.

The Airport continues to seek and utilize Federal and State grant opportunities to reduce the amount of local funding required to improve and maintain its facility and the services it provides.

Outcomes and Workload/Performance Measures:

A. Outcome 1:

Measure Descriptions	FY23	FY24	Current Goal	Comments
Workload Measure: Total aircraft operations monitored and logged by type of operation	6078 operations to Oct. 30	7265	7,500 annual operations	
Performance Measure: Corporate Operations	408 to Oct. 30	810		
Performance Measure: Military Operations	968 to Oct. 30	902		
Performance Measures: Private Aircraft Operations	4083 to Oct. 30	3,709		
Performance Measures: Student Pilot Operations	569 to Oct. 30	1306		
Performance Measures: Agricultural Operations	192 to Oct. 30	285		
Performance Measures: Government Aircraft Operations	71 to Oct. 30	183		
Performance Measures: After-hours Operations	134 to Oct. 30	10		

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Airport	Department Number:	602.8111
Fund:	Airport Enterprise Fund	Function:	Facility

Outcomes and Workload/Performance Measures:

B. Outcome 2:

Outcomes and Measure Descriptions	FY2023	FY2024	Current Goal	Comments
Workload Measure: Total aircraft operations monitored and logged by type of aircraft.	5,368 operations to Oct. 30	7265	7,500 annual operations	
Performance Measure: Single Engine Aircraft Operations	3,548 to Oct. 30	5516		
Performance Measure: Multi-engine Aircraft Operations	101 to Oct. 30	189		
Performance Measure: Turbo-prop Aircraft Operations	368 to Oct. 30	632		
Performance Measure: Turbine Engine Aircraft Operations	82 to Oct. 30	132		
Performance Measure: Rotor Engine Aircraft Operations	1,029 to Oct. 30	759		
Performance Measure: Experimental Aircraft Operations	106 to Oct. 30	147		
Performance Measure: Ultralight Aircraft Operations	0 to Oct. 30	2		
Performance Measure: After Hours Aircraft Operations	134 to Oct. 30	0		

C. Outcome 3:

Outcomes and Measure Descriptions	FY2013	FY2024	Current Goal	Comments
Workload Measure: 100LL and Jet-A fueling services are provided for general aviation and Jet aircraft.	54,220.5 gallons of fuel sold to Oct. 30	66,888	50,000 gallons annually	
Performance Measure Total gallons of 100LL sold	44,546.2 to Oct. 30	46,068		
Performance Measure: Total gallons of Jet-A sold	8797 to Oct. 30	20,820		

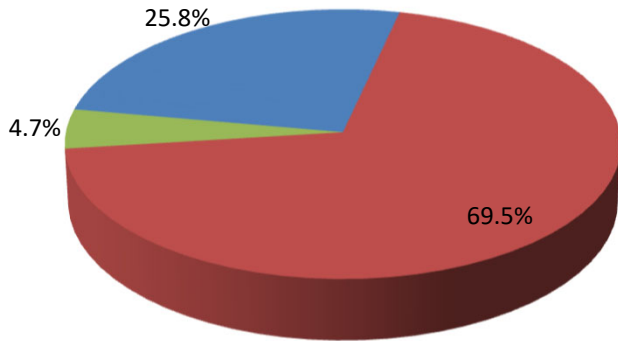
Departmental Budget Summary & Performance Snapshot

Department or Agency:	Airport	Department Number:	602.8111
Fund:	Airport Enterprise Fund	Function:	Facility

Expenditure History

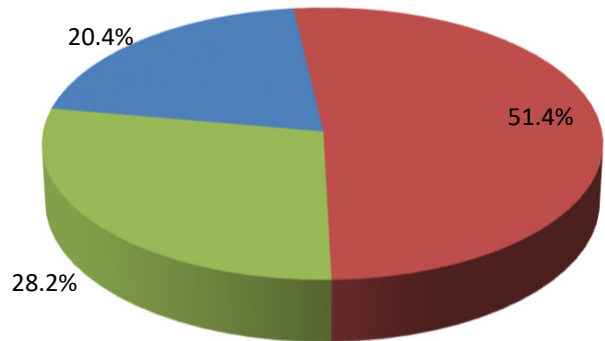
Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	\$ 93,032	\$ 125,493	\$ 116,953	\$ 145,478	24%
Other Operating Expenditures	370,010	363,459	314,873	367,273	17%
Capital Outlay	906,898	1,197,398	21,408	201,408	841%
Debt Service	-	-	-	-	0%
Total	1,369,940	1,686,350	453,234	714,159	58%

**Adopted Budget
FY2025**



■ Personnel Services
■ Other Operating Expenditures
■ Capital Outlay

**Adopted Budget
FY2026**



■ Personnel Services
■ Other Operating Expenditures
■ Capital Outlay

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Airport Manager	1.0	1.0	1.0	1.0	0%
Flight line Attendant	2.5	2.5	2.5	2.5	0%
Total	3.5	3.5	3.5	3.5	0%

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Airport	Department Number:	602.8111
Fund:	Airport Enterprise Fund	Function:	Facility

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Employee Salary Changes including prior year COLA and Compensation Study results and current year benefit adjustments	n/a	Recurring	\$ 28,525
Hangar Maintenance	n/a	Recurring	6,000
Generator leases	n/a	Recurring	10,000
Recoat Fuel Storage Tanks	n/a	Reserves	18,600
Fuel System Replacement	n/a	Reserves	175,000
Perimeter Fence Boundary Establishment	n/a	Reserves	17,800
Phase II - Runway 2-1 Turnaround	n/a	Reserves	15,000
TOTAL			\$ 270,925

Contact Information

Name:	Bruce Herbert	Address 1:	29194 Parkway N
Title:	Airport Manager	Address 2:	
Email:	bherbert@co.accomack.va.us	City/State:	Melfa, Virginia
Telephone:	757 787-4600	Zip Code:	23410

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Northern Landfill & Southern Transfer Station	Department Number:	605.4206
Fund:	Landfill Enterprise Fund	Function:	Public Works

Mission Statement:

To efficiently provide quality public services countywide, while fostering positive relationships and developing sustainable infrastructure for continuing economic growth.

Description of Services Provided:

This Division operates one landfill and one transfer station that receive and process solid waste in a safe and environmentally responsible manner.

Current Departmental Goals:

Continue to minimize leachate hauling to the greatest extent possible. Utilize the airspace in Cell 7 as efficiently as possible.

Accomplishments and Challenges in the last 2 fiscal years:

Successfully amended the VPA permit for spray irrigation.

Outcomes and Workload/Performance Measures:

A. Outcome 1: We work safely and efficiently.

Measure Descriptions	FY2023	FY2024	Current Goal	Comments
1. Workload Measure: Total amount of solid waste processed.	44,225	43,407	N/A	
2. Performance Measure: Workers Compensation Claims	0	0	0	
3. Performance Measure: Tipping Fee	\$80.00/ton	\$80.00/ton	\$80.00/ton	

B. Outcome 2: We comply with solid waste regulations.

Outcomes and Measure Descriptions	FY2023	FY2024	Current Goal	Comments
1. Performance Measure: DEQ Inspections	Passed all inspections	Passed all inspections	Pass all inspections	

C. Outcome 3: We are productive.

Outcomes and Measure Descriptions	FY2023	FY2024	Current Goal	Comments
1. Performance Measure: Gallons of leachate treated by County facility.	Sprayed 3,682,139	Sprayed 3,449,406	No off-site treatment	

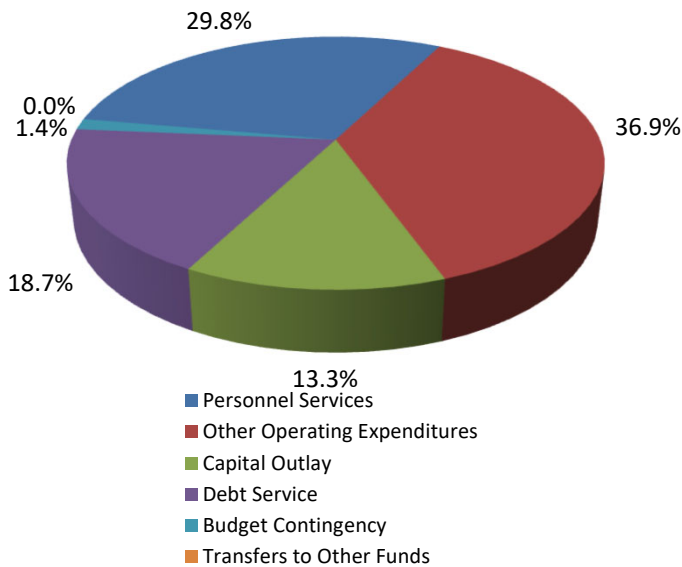
Departmental Budget Summary & Performance Snapshot

Department or Agency:	Northern Landfill & Southern Transfer Station	Department Number:	605.4206
Fund:	Landfill Enterprise Fund	Function:	Public Works

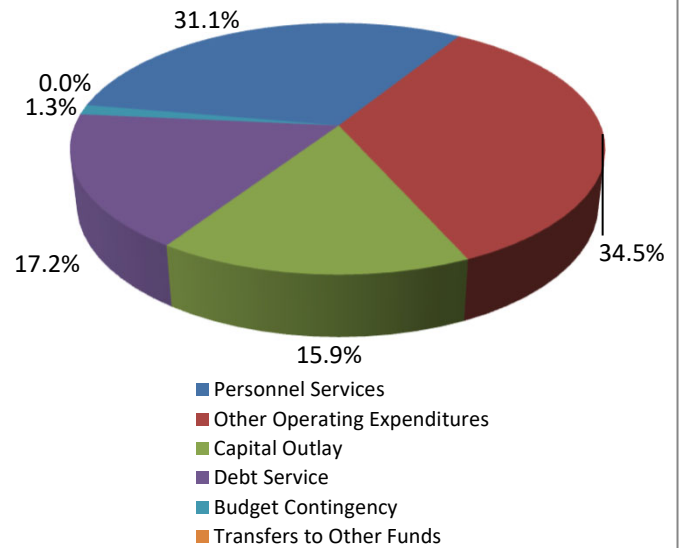
Expenditure History

Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	\$ 740,554	\$ 857,393	\$ 1,015,140	\$ 1,153,739	14%
Other Operating Expenditures	2,891,596	1,025,719	1,256,579	1,281,829	2%
Capital Outlay	5,899,723	298,819	451,451	591,951	31%
Debt Service	174,506	150,163	636,072	639,421	1%
Budget Contingency	-	-	47,600	47,600	0%
Transfers to Other Funds	-	-	-	-	0%
Total	9,706,379	2,332,092	3,406,842	3,714,540	9%

Adopted Budget FY2025



Adopted Budget FY2026



Departmental Budget Summary & Performance Snapshot

Department or Agency:	Northern Landfill & Southern Transfer Station	Department Number:	605.4206
Fund:	Landfill Enterprise Fund	Function:	Public Works

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Auto Mechanic/Lead Auto Mechanic	0.2	0.2	0.2	0.2	0%
Baler Operator	1.0	1.0	1.0	1.0	0%
Operations Manager	0.1	0.1	0.1	0.1	0%
Heavy Equipment Operator	4.0	4.0	4.0	4.0	0%
Laborer/Laborer Crew Leader	0.2	0.2	0.2	0.2	0%
Landfill Supervisor	1.0	1.0	1.0	1.0	0%
Regulatory Compliance Specialist	1.0	1.0	1.0	1.0	0%
Scale Operator	3.0	3.0	3.0	3.0	0%
Transfer Station Manager	1.0	1.0	1.0	1.0	0%
Utility Driver & Operator	2.0	2.0	2.0	2.0	0%
Total	13.5	13.5	13.5	13.5	0%

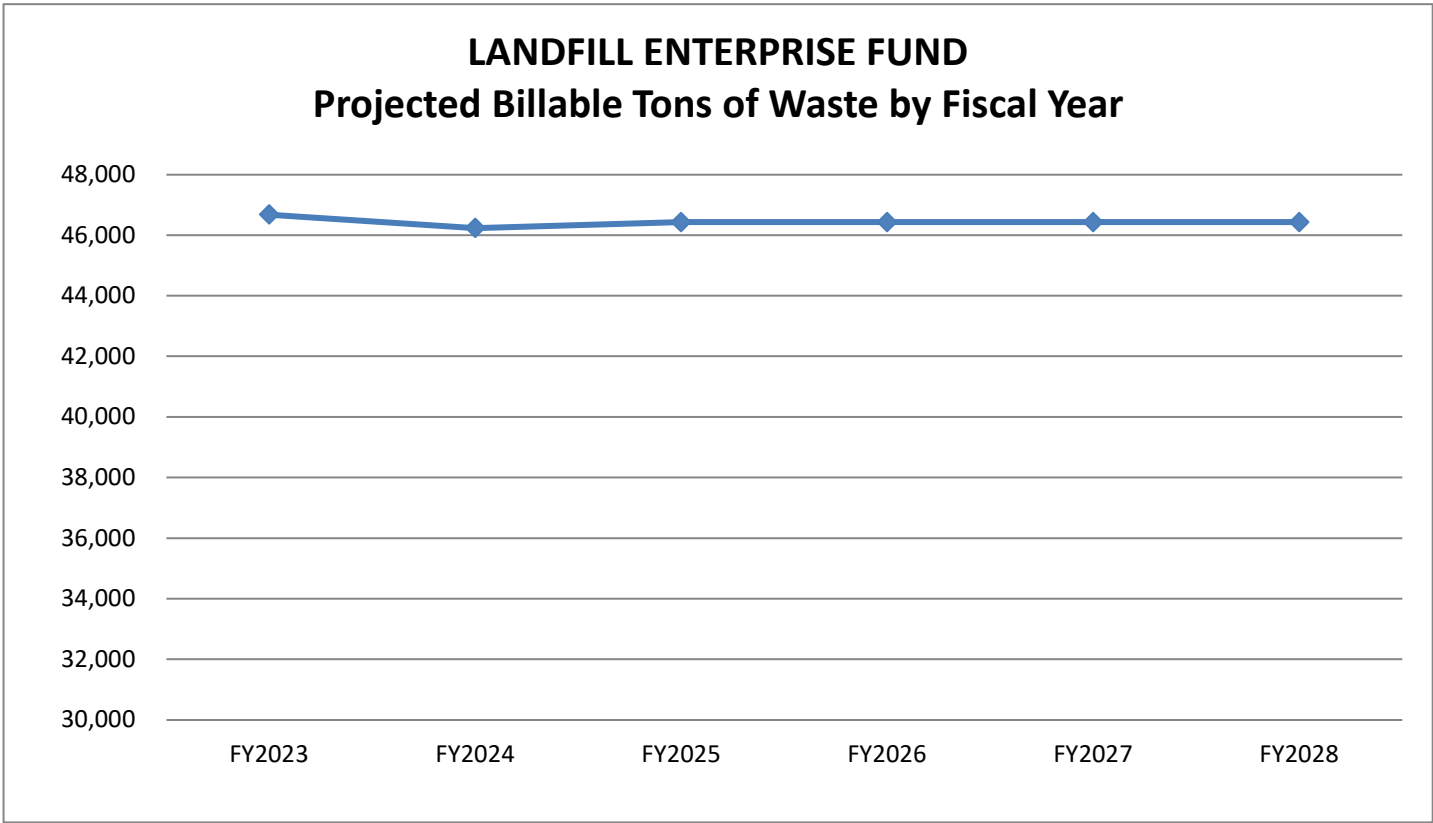
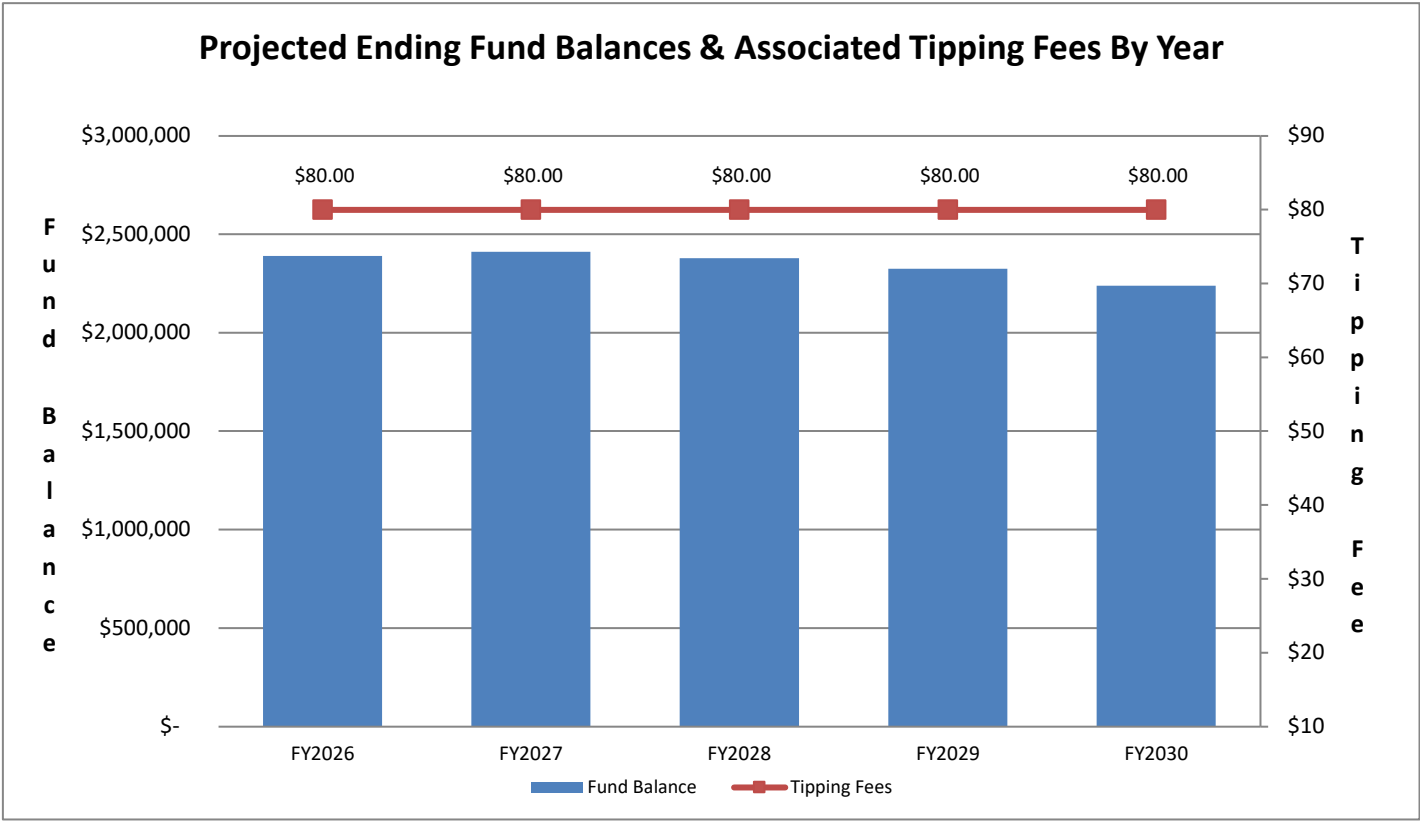
Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Employee Salary Changes including prior year COLA and Compensation Study results and current year benefit adjustments	n/a	Recurring	\$ 138,599
Increase in electrical services	n/a	Recurring	5,000
Increase in cost of supplies	n/a	Recurring	5,250
Increase in cost of materials	n/a	Recurring	10,000
Leachate treatment services for Southern Transfer Station	n/a	Recurring	15,000
Replace 210 Excavator at NLF	n/a	Reserves	300,000
Replace Mobile 58-Road Tractor for STS	n/a	Reserves	250,000
Debt Service Adjustment	n/a	1-Time	3,349
TOTAL			\$ 727,198

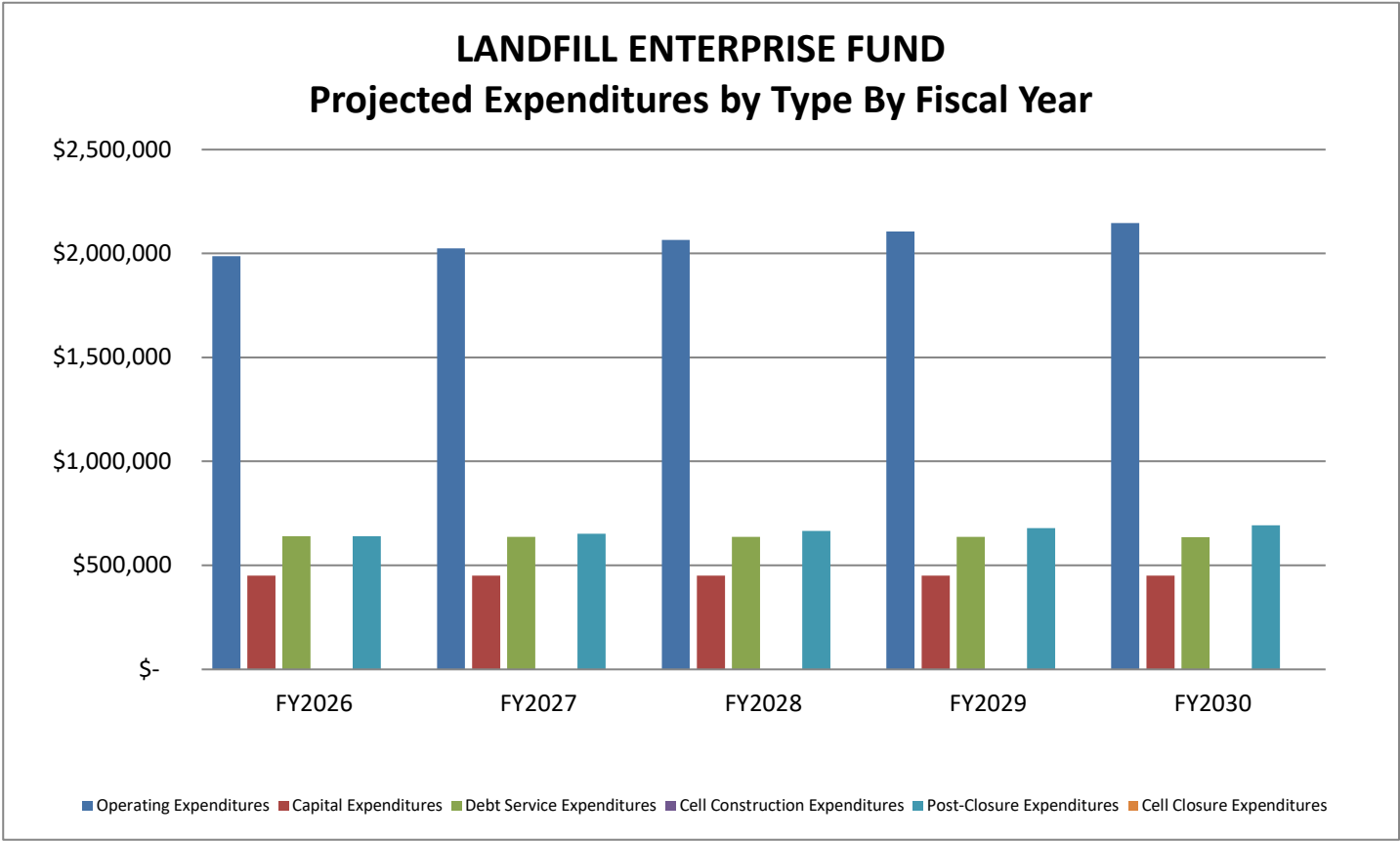
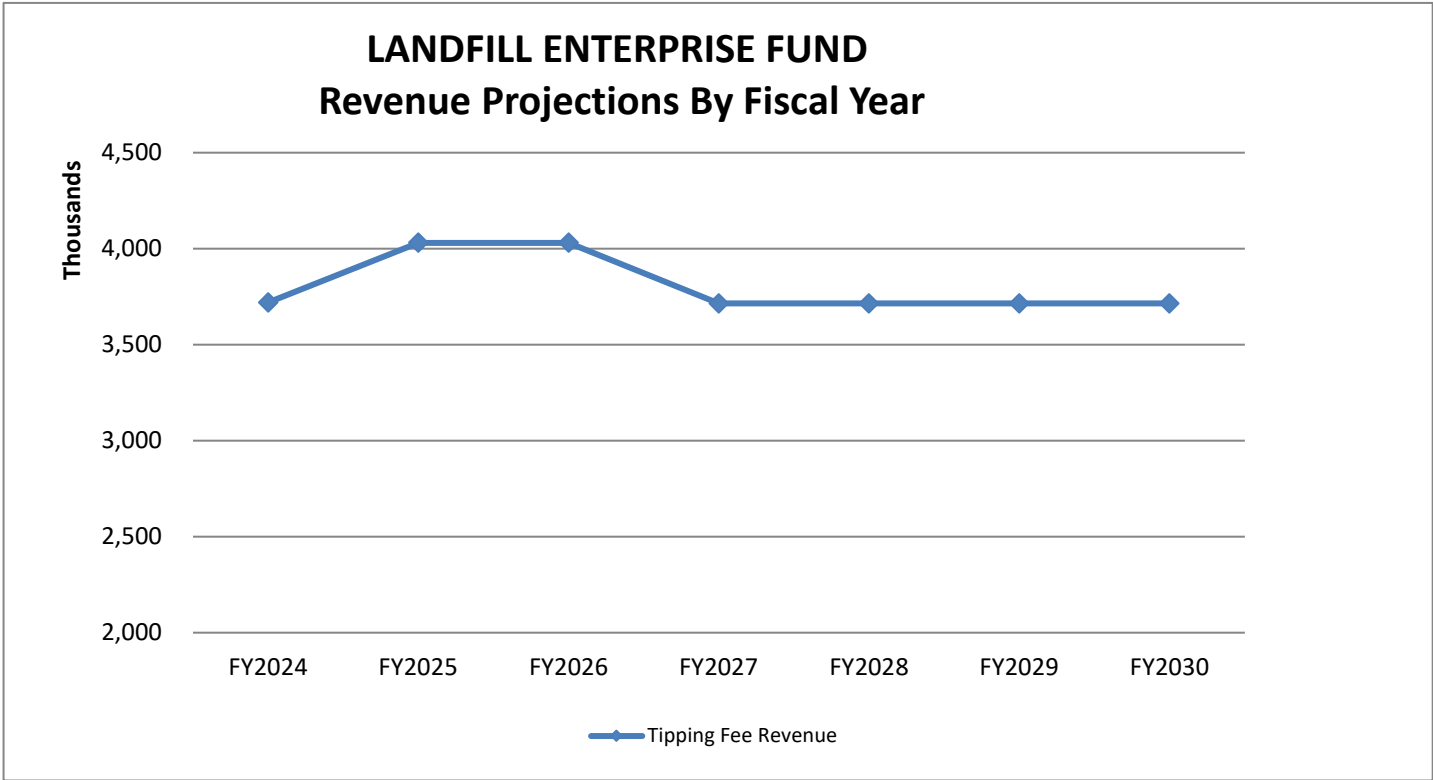
Contact Information

Name:	Stewart Hall	Address 1:	24401 Joynes Neck Rd.
Title:	Deputy County Administrator	Address 2:	P.O. Box 476
Email:	shall@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	(757) 787-1468	Zip Code:	23301

Landfill Enterprise Fund Information At-A-Glance



Landfill Enterprise Fund Information At-A-Glance



Departmental Budget Summary & Performance Snapshot

Department or Agency:	Water & Wastewater Operations	Department Number:	606.8113
Fund:	Water/Wastewater Enterprise Fund	Function:	Public Works

Mission Statement:

To efficiently provide quality public services countywide, while fostering positive relationships and developing sustainable infrastructure for continuing economic growth.

Description of Services Provided:

This division currently provides services to the Central Accomack, County Buildings Complex, and Wallops Research Park Water & Sewer Service Areas.

Board's Strategic Plan Priorities:

The Board of Supervisors strategic plan goals and action items include to increase the availability of public wastewater treatment in the northern part of the County. Adoption of current year funding for the Water and Wastewater Enterprise Fund pertains to this strategic plan goal.

Current Departmental Goals:

To improve County Building water system in phases while maintain the other County water systems. Also, to aid with transferring sewer assets over to HRSD.

Accomplishments and Challenges in the last 2 fiscal years:

Accomplishments: Upgrading County waterworks controls and completing the EPA required service line inventory.
Challenges: Replacing or maintaining aging water infrastructure.

Major Issues to Address in the Next Two Fiscal Years:

Replacing all of the original fire hydrants in the industrial park and County waterworks piping and tank storage tanks restoration.

Outcomes and Workload/Performance Measures:

A. Outcome 1: We strive to minimize infiltration and inflow (I&I).

Outcomes and Measure Descriptions	FY2023	FY2024	Current Goal	Comments
1. Workload Measure: Total number of active connections (all service areas).	38	38	38	
2. Workload Measure: Average gallons per day (gpd) of wastewater billed in the Central Accomack Water & Sewer Service Area.	39,000	43,200	45,000	
3. Performance Measure: Percentage of unbillable wastewater in the Central Accomack Water & Sewer Service Area.	5%	0%	Less than 10%	

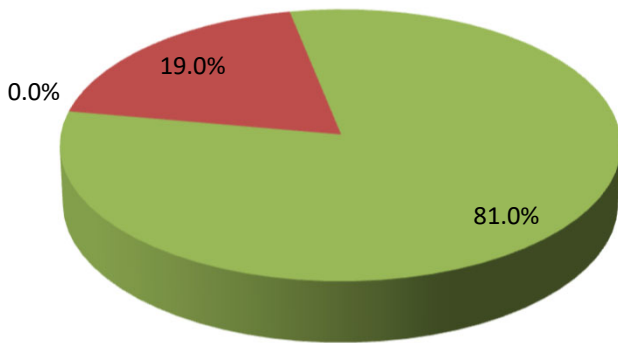
Departmental Budget Summary & Performance Snapshot

Department or Agency:	Water & Wastewater Operations	Department Number:	606.8113
Fund:	Water/Wastewater Enterprise Fund	Function:	Public Works

Expenditure History

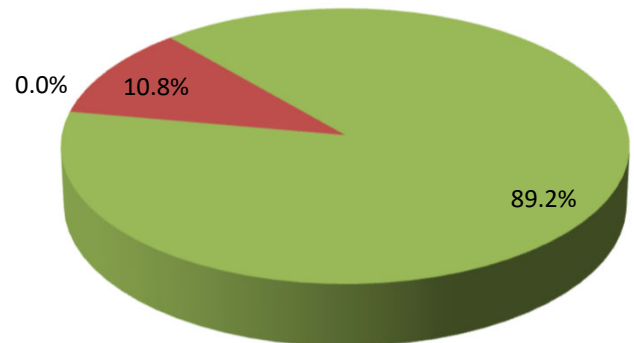
Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Other Operating Expenditures	422,222	346,453	590,500	436,500	-26%
Capital Outlay	300	-	2,509,500	3,588,500	43%
Debt Service	-	-	-	-	0%
Total	422,522	346,453	3,100,000	4,025,000	30%

Adopted Budget FY2025



- Personnel Services
- Other Operating Expenditures
- Capital Outlay

Adopted Budget FY2026



- Personnel Services
- Other Operating Expenditures
- Capital Outlay

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
None	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Water & Wastewater Operations	Department Number:	606.8113
Fund:	Water/Wastewater Enterprise Fund	Function:	Public Works

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
ESS O&M contract increase	n/a	Recurring	\$ 2,000
Additional funds for water pipe replacement at County Admin Waterwo	n/a	Reserves	29,000
Omnisite Fee	n/a	Recurring	1,000
Leased Truck	n/a	Recurring	13,000
N. Accomack County wastewater needs	n/a	Reserves	3,550,000
Water storage tanks painting	n/a	Reserves	80,000
TOTAL			\$ 3,675,000

Contact Information

Name:	Stewart Hall	Address 1:	24401 Joynes Neck Rd.
Title:	Deputy County Administrator	Address 2:	P.O. Box 476
Email:	shall@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	(757) 787-1468	Zip Code:	23301



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SELECT COMPONENT UNITS

--Economic Development Authority of Accomack County

Note: This entity is legally separate from the primary government of Accomack County. It is included in the County's Annual Fiscal Plan because of the close relationship with the County which includes shared managerial staff and inclusion of the entity's projects in the County's Capital Improvement Plan (CIP).



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Departmental Budget Summary & Performance Snapshot

Department or Agency:	Economic Development Authority	Department Number:	604
Fund:	n/a	Function:	Community Development

Mission Statement:

Acquire, own, lease and dispose of properties; make loans to promote industry, governmental, nonprofit and commercial enterprises and institutions of higher education to locate in and remain in the Commonwealth; and to further the use of agriculture and natural resources to accomplish such purposes through increasing commerce or by promoting safety, health, commerce or prosperity.

Description of Services Provided:

The Economic Development Authority goal is to help in promoting commercial development and assisting in support for growth in local economic development in Accomack County, VA.

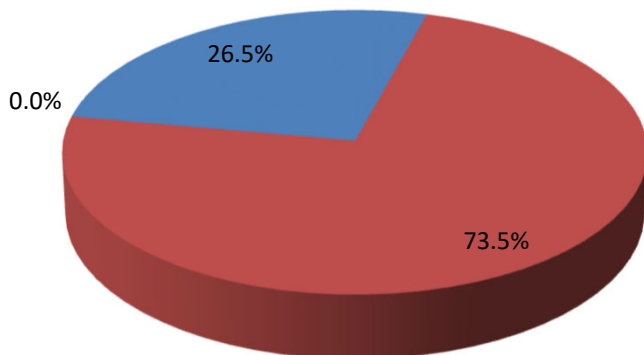
Current Departmental Goals:

The EDA is asking for additional funding due to the expansion of their assets in The Accomack County Industrial Park. At the present time, the EDA Board has a part-time secretary handling minimal tasks for the board.

Expenditure History

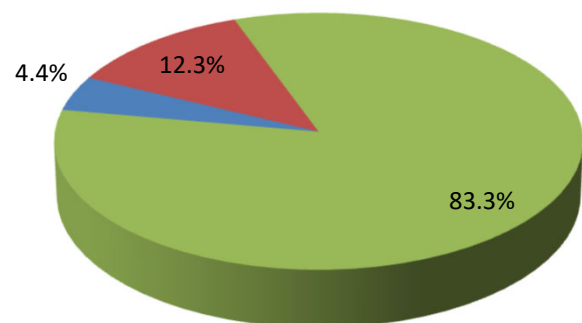
Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
Personnel Services	\$ -	\$ -	\$ 2,648	\$ 2,648	0%
Other Operating Expenditures	26,017	251,628	7,352	7,352	0%
Capital Outlay	-	-	-	50,000	100%
Debt Service	-	-	-	-	0%
Total	26,017	251,628	10,000	60,000	500%

Adopted Budget FY2025



- Personnel Services
- Other Operating Expenditures
- Capital Outlay

Adopted Budget FY2026



- Personnel Services
- Other Operating Expenditures
- Capital Outlay

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Economic Development Authority	Department Number:	604
Fund:	n/a	Function:	Community Development

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	% Change
None	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Additional Grant Matching funds	n/a	Reserves	\$ 50,000
TOTAL			\$ 50,000

Contact Information

Name:	Andy Mason	Address 1:	
Title:	Treasurer	Address 2:	
Email:	Andy@mason-davis.com	City/State:	
Telephone:	757-710-8497	Zip Code:	

Capital Improvements
Program (CIP) Section



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Capital Improvement Plan (CIP) Section

Overview

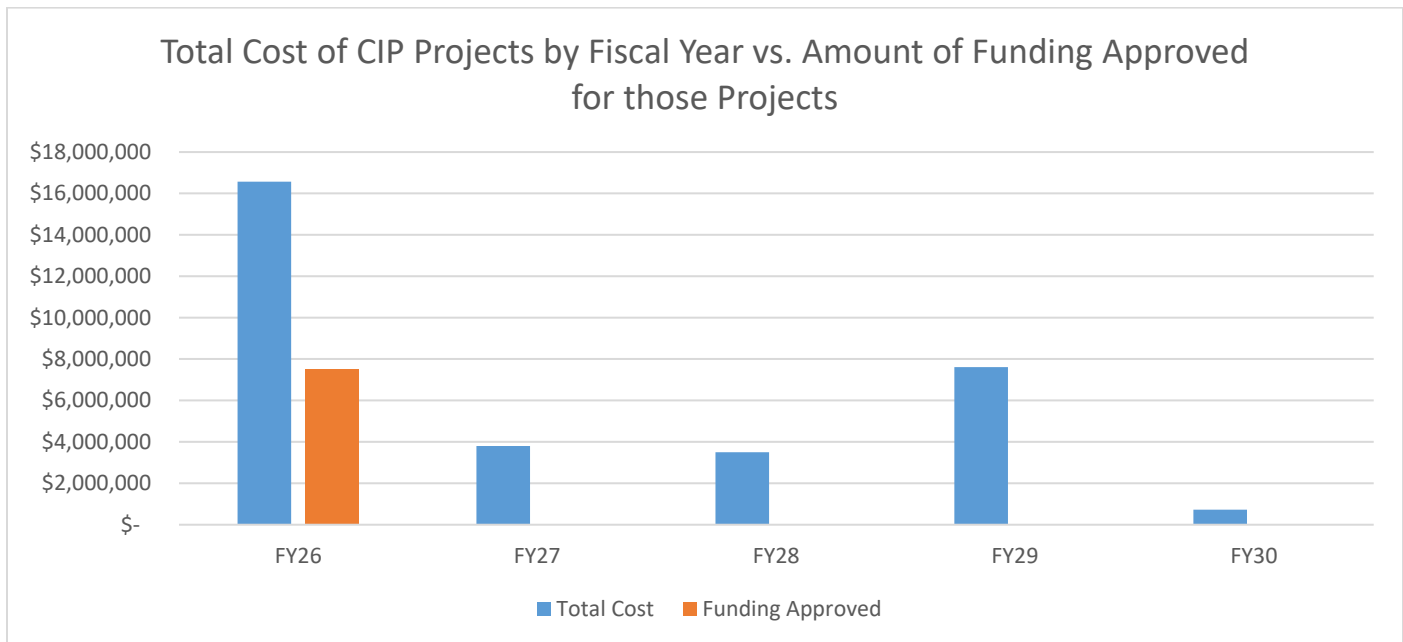
Each year during the budget development process, a Capital Improvement Plan (CIP) is prepared. The CIP is merely a listing of major capital projects anticipated in the next five fiscal years which support the County's Comprehensive Plan. A project's inclusion in the CIP does not signify a commitment to fund the project. It is merely a planning tool that allows the County to plan for future projects, their corresponding funding sources and associated operating costs.

In order to be included in the CIP, a project must be considered "major". Major capital projects are defined as projects which have an estimated total cost of \$50,000 or greater and a useful life of greater than one year. Typically, these projects include building construction and renovation, water/wastewater infrastructure, special use vehicles and specialized machinery and equipment.

All projects included in the CIP have been reviewed by the Planning Commission prior to approval by the Board of Supervisors. Review by the Planning Commission, ensures each project's compatibility with the objectives of the County's Comprehensive Plan.

A schedule of the County's CIP by year is included on the following page. This schedule was extracted from the County's most recent CIP document which is available by request or from the County's website at <https://www.co.accomack.va.us/departments/finance/capital-improvement-plans>. The complete CIP contains a more robust description of each project along with future operational costs.

Most of the projects listed were not funded due to budgetary constraints. The chart below shows the level of funding approved by the Board of Supervisors for fiscal year 2026 projects listed in the CIP.



General government CIP projects that were funded in fiscal year 2026 are listed individually in the *Department Budget Request Summary and Performance Snapshot Section* of this document under the subsection *Capital Projects Funds*. Here you will find more information on the project, its costs and its operational impact. CIP projects associated with the County's Enterprise Funds are also included within the *Department Budget Request Summary and Performance Snapshot Section* but under the subsection *Enterprise Funds*.

Accomack County, Virginia

Capital Improvement Plan

FY '26 thru FY '30

PROJECTS BY YEAR

Project Name	Department	Project #	Priority	Project Cost
FY '26				
Back-up 9-1-1 Fire-EMS Dispatch Center	911 Commission	22-E911-001	n/a	649,000
Fuel System Replacement	Airport	26-Air-001	n/a	175,000
Pavement around T-Hangars	Airport	26-Air-002	n/a	275,000
IT Infrastructure Replacement	Information Technology	23-IT-001	n/a	260,000
Sawmill Property Parks & Rec. Facility-Phase 4	Parks and Recreation	16-PR-003	n/a	750,000
Wallops Park & Nature Trail	Parks and Recreation	25-PR-001	n/a	1,500,000
Amphitheater-Sawmill Park	Parks and Recreation	26-PR-002	n/a	65,000
Derelict Building Removal Program	Planning	14-PLN-001	n/a	150,000
Comprehensive Plan Update	Planning	25-PLN-001	n/a	90,000
New Office Furnishings & Equipment	Planning	25-PLN-002	n/a	75,000
Land Use Ordinances Diagnostic & Update	Planning	25-PLN-004	n/a	45,000
Public Safety Logistics Facility	Public Safety	17-PS-001	n/a	600,000
Grain Bin Extrication/Confined Space Equip	Public Safety	26-PS-001	n/a	100,000
Clerk's Office Fire Suppression	Public Works	09-PW-011	n/a	180,000
Deep Creek Dock - Paving	Public Works	17-PW-002	n/a	126,500
Debtor's Prison Repairs	Public Works	19-PW-002	n/a	346,500
Industrial Park Lighting-Phase 2	Public Works	21-PW-005	n/a	77,000
Capital Projects Contingency	Public Works	21-PW-008	n/a	100,000
Parker Creek Dock and Ramp Replacement	Public Works	22-PW-003	n/a	300,000
Sawmill Park Pavilion Concrete Overlay	Public Works	23-PW-010	n/a	220,000
Broadway Landing Walkway	Public Works	23-PW-012	n/a	231,000
Hacks Neck - Phase II	Public Works	23-PW-014	n/a	250,000
Replace 210 Excavator at North Landfill	Public Works	24-PW-008	n/a	300,000
Replace Mobile 3 - Garage Service Truck	Public Works	24-pw-009	n/a	82,000
Replace Mobile 58-Road Tractor for STS	Public Works	24-PW-012	n/a	250,000
Deep Creek Bulkhead	Public Works	25-PW-002	n/a	280,000
Southside Chesconessex Ramp & Dock Replacement	Public Works	25-PW-005	n/a	250,000
EOC/FTC Parking Lot Paving	Public Works	25-PW-006	n/a	150,000
Gargatha Dock Replacement	Public Works	25-PW-007	n/a	100,000
Gladding Landing Boat Ramp Replacement	Public Works	25-PW-008	n/a	250,000
Wastewater Needs for Northern Accomack County	Public Works	25-PW-016	n/a	5,000,000
Repair & Refurbish So. Transfer Station Baler Bldg	Public Works	25-PW-11	n/a	155,000
Clerk's Office Exterior Repairs	Public Works	26-PW-001	n/a	250,000
Wisharts Point Adandoned Structure Demolition	Public Works	26-PW-002	n/a	100,000
Interior & Exterior Painting Water Storage Tanks	Public Works	26-PW-003	n/a	80,000
Small Excavator	Public Works	26-PW-005	n/a	95,000
Regulatory Compliance LF Wastewater Treatment	Public Works	26-PW-008	n/a	100,000
Classroom Painting - KES	School Board	23-sch-010	n/a	120,000
Sidewalks - AES, KES, PES	School Board	25-Sch-007	n/a	75,000
Upgrade/Replace Fire Alarm Controls - AHS	School Board	25-Sch-010	n/a	80,000
Boiler Replacement - NHS	School Board	25-Sch-014	n/a	110,000
Storage/Operations Building	School Board	26-Sch-001	n/a	500,000
Interior Commons Painting - AMS	School Board	26-Sch-003	n/a	75,000
Interior Commons Painting - NMS	School Board	26-Sch-004	n/a	75,000

Project Name	Department	Project #	Priority	Project Cost
Melfa to Onley Seg: ESVA Rail Trail	Transportation-VDOT	26-RD-001	n/a	1,257,000
Eastern Shore Rail Trail Parksley	Transportation-VDOT	26-RD-002	n/a	267,000
Total for FY '26				16,566,000

FY '27

Obstruction Removal-Land Service-Phase 5	Airport	20-Air-005	n/a	37,761
Sawmill Park Indoor Facility	Parks and Recreation	26-PR-01	n/a	1,750,000
Derelict Building Removal Program	Planning	14-PLN-001	n/a	150,000
Capital Projects Contingency	Public Works	21-PW-008	n/a	100,000
963 Track Loader	Public Works	23-PW-001	n/a	525,000
Brush Grinder	Public Works	26-PW-006	n/a	655,000
Classroom Painting-CES	School Board	23-sch-001	n/a	92,000
Classroom Painting - AMS	School Board	23-sch-004	n/a	110,000
Sidewalks - AHS, NHS	School Board	25-Sch-006	n/a	60,000
Exterior Painting - PES	School Board	26-Sch-005	n/a	65,000
Exterior Painting - KES	School Board	26-Sch-006	n/a	65,000
Boiler Replacement - AMS	School Board	26-Sch-007	n/a	190,000
Total for FY '27				3,799,761

FY '28

Obstruction Removal-Land Service-Phase 6	Airport	20-Air-006	n/a	45,900
Obstruction Removal-Off-Airport Design	Airport	20-Air-007	n/a	70,000
Derelict Building Removal Program	Planning	14-PLN-001	n/a	150,000
Capital Projects Contingency	Public Works	21-PW-008	n/a	100,000
Replace Roll-Off Truck	Public Works	24-PW-013	n/a	355,000
Repairs to Closure Turf	Public Works	26-PW-004	n/a	85,000
Kitchen Hood Replacement AHS	School Board	21-sch-002	n/a	50,000
Classroom Painting-CHS	School Board	23-sch-002	n/a	92,000
Classroom Painting - AMS	School Board	23-sch-004	n/a	92,000
AHS Back Hall Bathrooms	School Board	25-Sch-005	n/a	125,000
Air Handler - NHS Building Trades Class	School Board	26-Sch-009	n/a	180,000
Melfa to Onley Seg: ESVA Rail Trail	Transportation-VDOT	26-RD-001	n/a	1,058,000
Eastern Shore Rail Trail Parksley	Transportation-VDOT	26-RD-002	n/a	1,097,000
Total for FY '28				3,499,900

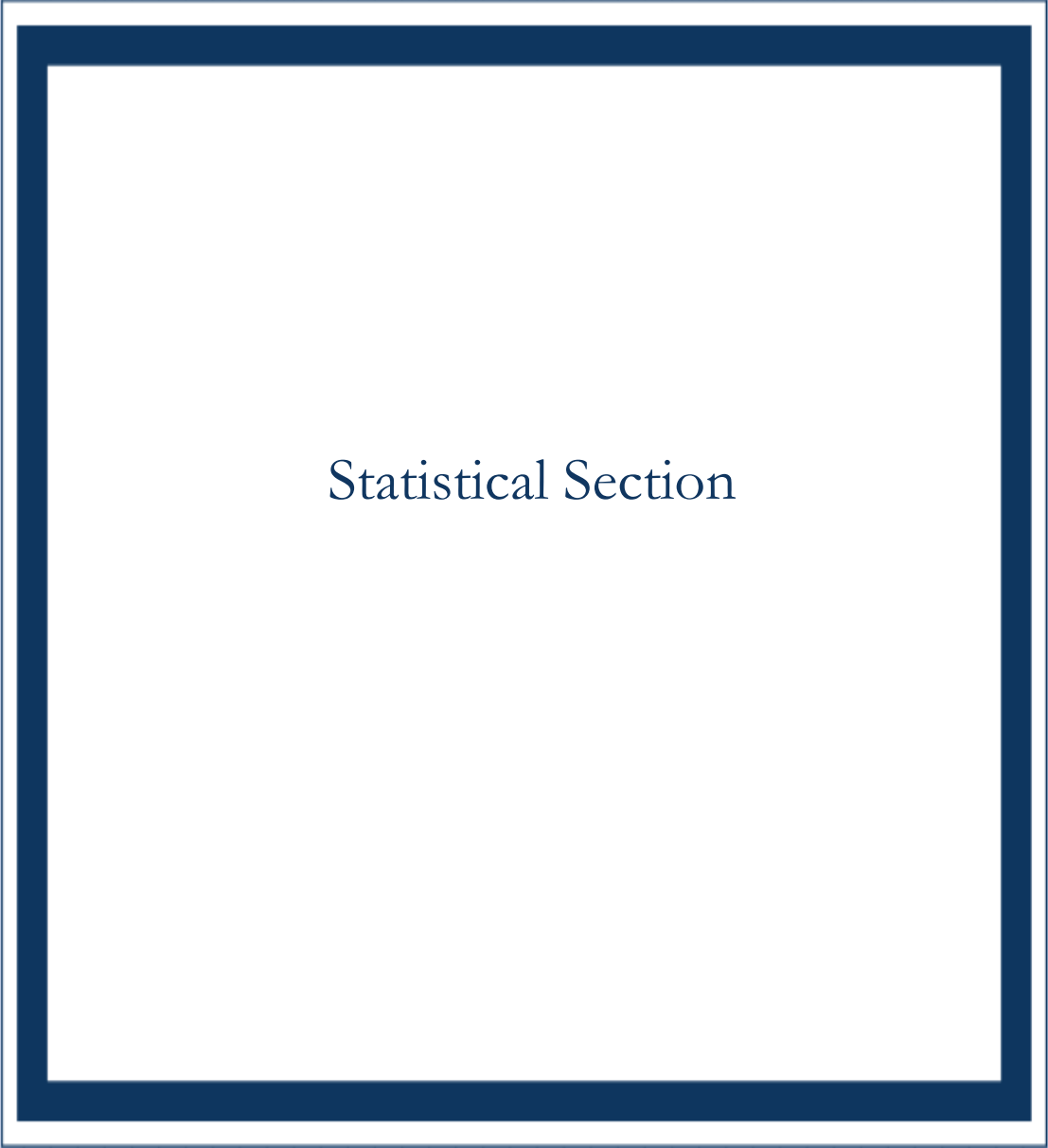
FY '29

Onley Area Transportation Improvements	Planning	13-PLN-001	n/a	500,000
Derelict Building Removal Program	Planning	14-PLN-001	n/a	150,000
Chincoteague Road Shoulders Study (Placeholder)	Planning	15-PLN-001	4	100,000
Capital Projects Contingency	Public Works	21-PW-008	n/a	100,000
Articulating Dump Truck for Northern Landfill	Public Works	26-PW-007	n/a	455,000
AMS, NMS, CHS Site Lighting Upgrade	School Board	19-Sch-011	n/a	78,700
Classroom Painting - MES	School Board	23-sch-009	n/a	110,000
Upgrade HVAC/Controls - NMS	School Board	25-Sch-008	n/a	75,000
Upgrade HVAC/Controls - AMS	School Board	25-Sch-009	n/a	75,000
Classroom Painting - AES	School Board	26-Sch-002	n/a	110,000
Boiler Replacement - MES	School Board	26-Sch-008	n/a	100,000
Melfa to Onley Seg: ESVA Rail Trail	Transportation-VDOT	26-RD-001	n/a	5,758,000
Total for FY '29				7,611,700

FY '30

Derelict Building Removal Program	Planning	14-PLN-001	n/a	150,000
Capital Projects Contingency	Public Works	21-PW-008	n/a	100,000
Classroom Painting-NMS	School Board	16-Sch-024	n/a	110,000

Project Name	Department	Project #	Priority	Project Cost
Façade Renovation-AHS	School Board	18-Sch-006	n/a	63,000
Intercom, bell, Clock Sys - AMS	School Board	25-Sch-012	n/a	150,000
Intercom, bell, Clock Sys - NMS	School Board	25-Sch-013	n/a	150,000
Total for FY '30				723,000
GRAND TOTAL				32,200,361

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Statistical Section



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Statistical Section

INTERESTING FACTS ABOUT ACCOMACK COUNTY, VA

Area:

Total County Square Miles-Land only	455
Total County Square Miles-Water only	855
Number of Incorporated Towns within the County	14

Climate:

Rainfall (in.)	41.7
Snowfall (in.)	10.3
Avg. July High	87.4
Avg. Jan. Low	24.5
Elevation ft.	16

Agriculture:

2022 Ranking among other Counties in Virginia:

Grain Production	3rd
Vegetable Production	3rd
Total Value of Agricultural Products Sold	3rd
Total Value of Poultry and Aquaculture Production based on Market Value of Products	3rd

Area Amenities:

Number of Airports	1
Number of National Wildlife Refuges	1-Chincoteague National Wildlife Refuge
Number of National Seashores	1-Assateague National Seashore
Number of County owned public boating facilities	27
Number of Colleges	1-Eastern Shore Community College
Number of Commercial Rocket Launch Facilities	1-Wallops Flight Facility

Top Tourist Destinations/Attractions:



Rocket Launch from Wallops Island



Tangier Island



Annual Seafood Festival on Chincoteague Island



Assateague National Seashore



Town of Onancock



Chincoteague Pony Penning/Swim

Statistical Section

COUNTY OF ACCOMACK, VIRGINIA OPERATING INDICATORS BY FUNCTION/PROGRAM FOR LAST FIVE FISCAL YEARS

Function/Program	2020	2021	2022	2023	2024
General Government					
Assessor					
Taxable real estate number of parcels	39,959	39,962	39,927	39,925	39,998
Tax-exempt real estate number of parcels	982	988	987	1,125	1,127
Number of parcels enrolled in land use program	1,411	1,407	1,399	1,271	1,417
Commissioner of Revenue					
Mobile homes	3,927	3,790	3,706	3,743	3,746
Personal Property Tax Relief Act (PPTRA) qualifying vehicles	37,240	38,974	38,776	40,861	39,845
PPTRA tax credit percentages (vehicle value <\$1,000;\$1,000-\$20,000)	100%,40%	100%,40%	100%,40%	100%,38%	100%,38%
Finance					
Vendor checks issued	7,634	7,982	9,359	8,746	8,750
Annual County payroll checks/direct deposits	8,656	10,571	8,987	8,869	9,305
Annual School Board payroll checks/direct deposits	26,487	24,200	27,902	30,358	30,336
Treasurer					
Real estate bills created	79,146	79,183	79,265	79,208	79,344
Personal property bills created	66,394	67,164	67,245	68,435	68,706
Judicial Administration					
Clerk of Court					
Deed book recordings	5,124	5,631	7,134	3,289	4,449
Judgments	2,830	2,237	2,350	1,166	2,529
Public Safety					
Fire and Emergency Services					
Emergency responses ¹	7,901	7,950	8,296	6,239	6,753
Patients transported ¹	2,866	2,979	3,107	3,397	3,625
Fire responses ¹	512	1,185	1,389	1,833	1,342
EMS turn-out time when fully staffed ¹	2.9 minutes	3.09 minutes	3.08 minutes	2.46 minutes	2.49 minutes
EMS drive time when fully staffed ¹	12.8 minutes	7.18 minutes	7.27 minutes	6.95 minutes	6.91 minutes
EMS response time when fully staffed ¹	16.25 minutes	10.27 minutes	10.35 minutes	9.33 minutes	9.4 minutes
Jail					
Average daily inmate population	100	107	87	88	99
Sheriff's Office					
Physical arrests	1,360	1,123	1,057	1,240	1,551
Traffic violations	1,552	1,193	907	766	876
Health and Welfare					
Comprehensive Services Act					
Youth receiving services	21	12	13	27	23
Social Services					
Medicaid and Food Stamp Recipients	9,927	10,506	11,353	12,462	13,094
Households receiving Heating Assistance	1,340	1,314	1,361	1,352	1,382
Households receiving Cooling Assistance	505	518	652	621	646
Community Development					
Building permits issued	752	901	1,447	867	444
Other Funds					
Landfills					
Billable tons of refuse disposed	38,853	43,967	44,492	44,197	43,407
Tons of recycled residential materials ²	2,733	3,704	3,205	3,761	2,932

Sources: Various county departments.

¹Accomack County fire and rescue services are provided by County career staff and volunteers. The data above excludes volunteers. These times are in the 90th percentiles.

²This information is reported on a calendar year basis.

Statistical Section

COUNTY OF ACCOMACK, VIRGINIA DEMOGRAPHIC STATISTICS LAST TEN FISCAL YEARS

Year	Population ¹	Personal Income (expressed in thousands) ²	Per Capita Personal Income ²	Taxable Retail Sales (expressed in thousands) ⁴	Unemployment Rate ⁵	School Enrollment ³
2015	32,973	\$1,745,300	\$38,683	502,575	4.80%	5,326
2016	32,947	\$1,304,585	\$39,211	336,688	4.40%	5,349
2017	32,545	\$1,324,623	\$40,715	342,141	3.90%	5,229
2018	32,412	\$1,386,063	\$42,764	357,338	3.40%	5,016
2019	32,439	\$1,387,093	\$42,923	380,982	3.00%	4,934
2020	32,742	\$1,733,172	\$53,762	385,769	9.10%	5,215
2021	33,246	1,912,316	\$57,520	431,579	4.80%	4,867
2022	33,246	1,797,403	54,153	431,427	3.00%	4,836
2023	33,191	1,743,161	52,443	446,408	3.10%	4,868
2024	33,411	N/A	57,500	440,326	3.20%	4,844

¹ Source: <https://www.census.gov/data/datasets/time-series/demo/popest/2020s-counties-total.html>

² Source: <https://www.census.gov/data/datasets/time-series/demo/popest/2020s-counties-total.html>

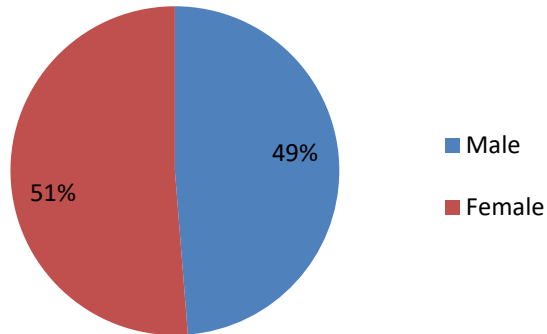
³ Source: Accomack County School Board

⁴ Source: Cooper Center

⁵ Source: Virginia Employment Commission unemployment rate as of June

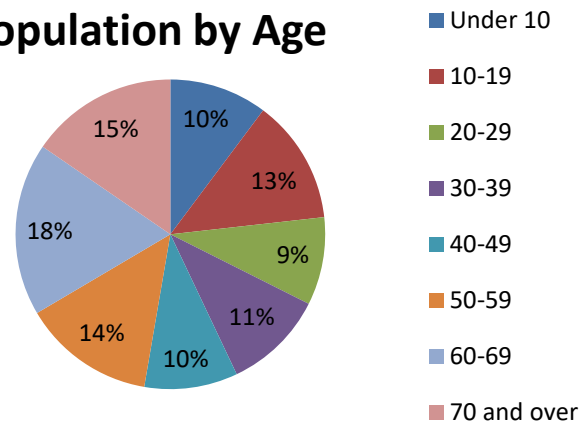
N/A - Not available

Population by Gender



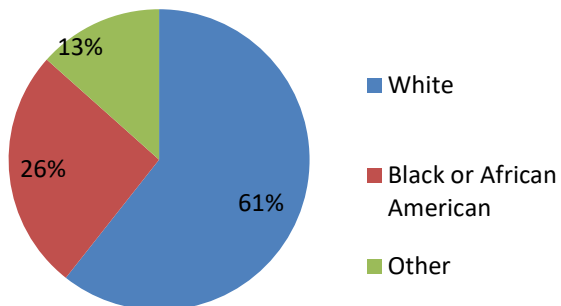
Source: <https://www.census.gov/data/datasets/time-series/demo/popest/2020s-counties-total.html>

Population by Age



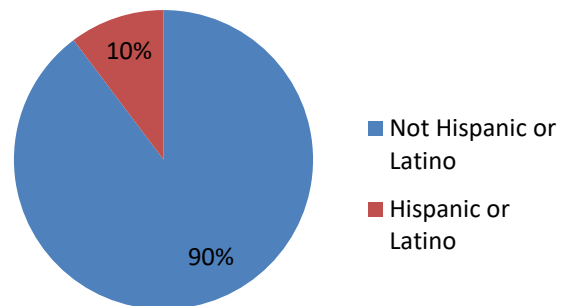
Source: <https://www.census.gov/data/datasets/time-series/demo/popest/2020s-counties-total.html>

Population by Race



Source: <https://www.census.gov/data/datasets/time-series/demo/popest/2020s-counties-total.html>

Population by Ethnicity



Source: <https://www.census.gov/data/datasets/time-series/demo/popest/2020s-counties-total.html>

Statistical Section

COUNTY OF ACCOMACK, VIRGINIA

ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE REAL PROPERTY

BY FISCAL YEAR

Fiscal Year Ending June 30,	Residential Property	Commercial Property	Agricultural Property	Less Land Use Value Reduction	Total Taxable Assessed Value
2015	2,766,112,100	684,978,350	494,890,600	(125,088,100)	3,820,892,950
2016	2,715,931,400	667,447,926	501,728,300	(93,490,200)	3,791,617,426
2017	2,729,710,800	681,463,717	509,588,300	(92,379,500)	3,828,383,317
2018	2,666,968,100	860,280,283	523,945,300	(84,232,500)	3,966,961,183
2019	2,691,327,400	884,736,393	558,514,500	(86,775,000)	4,047,803,293
2020	2,852,300,200	880,208,418	580,720,300	(111,095,426)	4,202,133,492
2021	2,877,996,000	830,098,410	583,137,300	(100,717,700)	4,190,514,010
2022	3,255,410,300	854,321,010	591,025,900	(101,461,900)	4,599,295,310
2023	3,282,185,000	838,693,011	494,694,000	(88,459,400)	4,527,112,611
2024	4,183,049,400	848,683,063	606,570,900	(132,920,653)	5,505,382,710

Source: Accomack County Finance Office

Notes: Real Property is assessed annually at fair market value. Property is assessed at 100 percent of estimated fair market value however, the County has adopted the provisions of Title 58.1-3230 of the Code of Virginia that provides for land use-value assessment when real estate is devoted to agricultural, horticultural or forest uses.

COUNTY OF ACCOMACK, VIRGINIA

ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PERSONAL PROPERTY

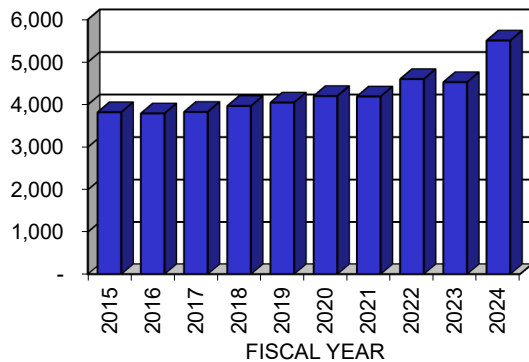
BY FISCAL YEAR

Fiscal Year Ending June 30,	Motor Vehicles & Other	Mobile Homes	Machinery & Tools	Total Taxable Assessed Value
2015	292,169,603	29,721,982	24,593,224	346,484,809
2016	301,471,966	29,194,660	20,668,398	351,335,024
2017	311,113,331	29,253,592	21,042,517	361,409,440
2018	323,346,910	25,264,307	19,649,014	368,260,231
2019	326,844,145	25,697,743	23,730,041	376,271,929
2020	329,717,739	26,233,482	23,825,793	379,777,014
2021	367,596,225	27,695,229	22,105,929	417,397,383
2022	490,241,772	28,578,586	20,340,667	539,161,025
2023	453,271,115	31,074,370	25,107,373	509,452,858
2024	461,640,213	54,603,707	21,259,680	537,503,600

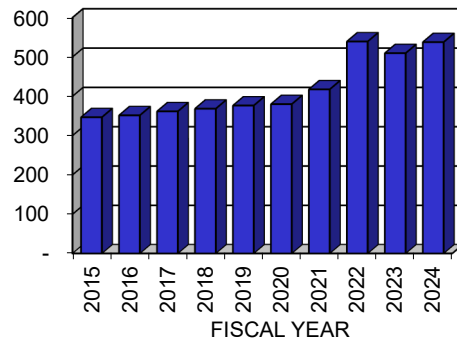
Source: Accomack County Finance Office

Notes: Personal Property is assessed annually at fair market value.

**Taxable Assessed Value of Real Property
(in millions)**



**Taxable Assessed Value of Personal Property
(in millions)**



Statistical Section

COUNTY OF ACCOMACK, VIRGINIA PRINCIPAL PROPERTY TAXPAYERS¹ CURRENT AND NINE YEARS AGO

Taxpayer	2024			2015		
	Total Assessed Valuation	Rank	Percentage of Total Assessed Value ¹	Total Assessed Valuation	Rank	Percentage of Total Assessed Value ¹
Eastern Shore Solar Farm	\$ 137,410,118	1	2.27%	-	-	-
A&N Electric Cooperative	79,321,171	2	1.31%	80,067,783	2	1.87%
Commonwealth Chesapeake Corp LLC	68,536,867	3	1.13%	151,120,711	1	3.52%
Old Dominion Electric Cooperative	19,247,886	4	0.32%	13,395,850	7	0.44%
Chincoteague Hotel LC	18,588,818	5	0.31%	7,892,360	10	0.18%
Perdue Farms LLC	14,503,900	6	0.24%	21,495,358	4	0.50%
Tyson Farms LLC	13,764,700	7	0.23%	21,832,279	3	0.51%
Verizon Virginia LLC	11,640,520	8	0.19%	20,125,903	5	0.47%
Bayside Hospitality	11,495,503	9	0.19%	-	-	-
Chincoteague Waterfront Hotel LLC	10,656,082	10	0.18%	-	-	-
Delmarva Power	-	-	-	19,012,285	6	0.44%
Wal-mart	-	-	-	12,533,837	8	0.19%
Tull, Edward Lunn	-	-	-	8,325,389	9	0.19%

Source: Accomack County Finance Office

¹ Total assessed value obtained from previous page's taxable values.

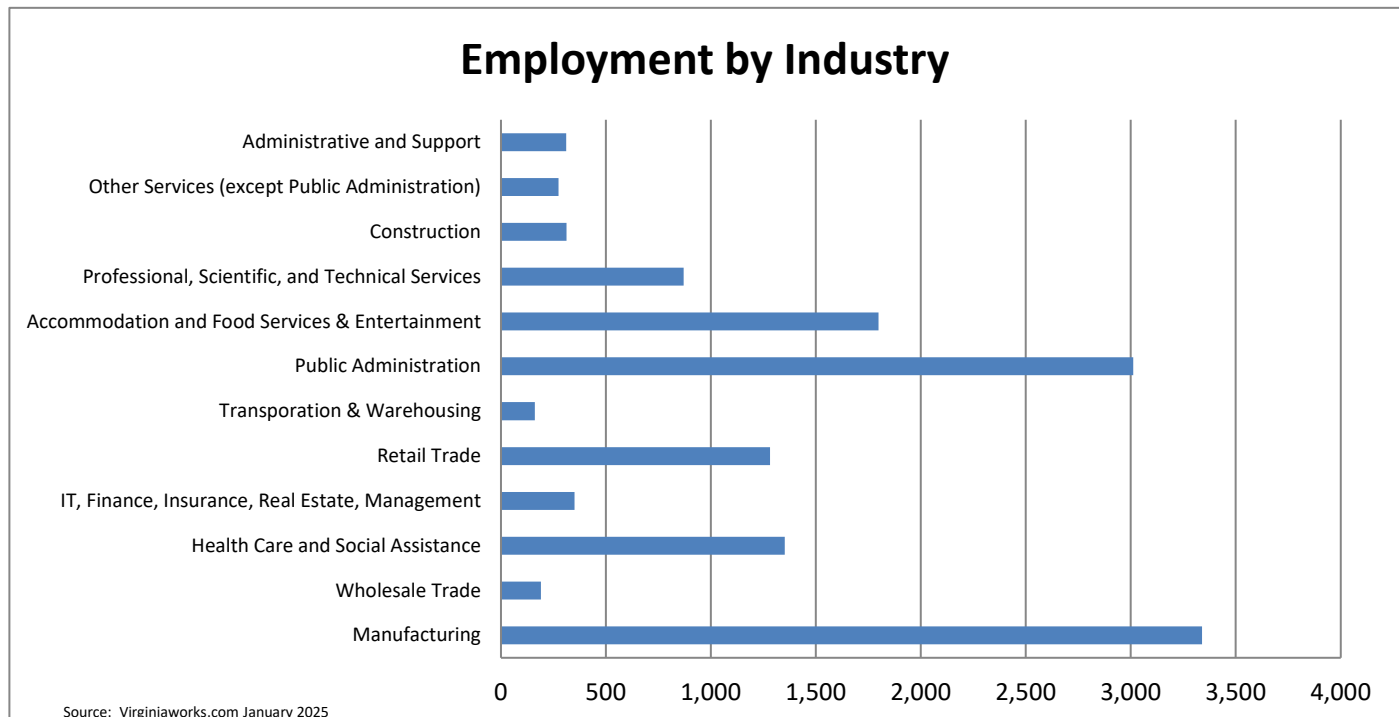
Statistical Section

COUNTY OF ACCOMACK, VIRGINIA PRINCIPAL EMPLOYERS CURRENT AND NINE YEARS AGO

Employer	2024			2015		
	Employees	Rank	Percentage of Total County Employment ¹	Employees	Rank	Percentage of Total County Employment ¹
Perdue Products	1000+	1	6.18%	1000+	1	6.34%
Tyson Farms	1000+	2	6.18%	1000+	2	6.34%
Accomack County School Board	1000+	3	6.18%	1000+	3	6.34%
Riverside Regional Medical Center	250-499	4	1.55%	-	-	0.00%
County of Accomack	250-499	5	1.55%	250-499	4	1.58%
National Aeronautics & Space Administration	250-499	6	1.55%	250-499	5	1.58%
Eastern Shore Rural Health System	100-249	7	0.62%	100-249	9	0.63%
Walmart	100-249	8	0.62%	250-499	6	0.63%
URS Federal Services	100-249	9	0.62%	-	-	0.00%
Packers Sanitation Service Inc	100-249	10	0.62%	-	-	0.00%
Eastern Shore Community Services	-	-	0.00%	100-249	8	0.63%
LJT Associates	-	-	0.00%	100-249	7	0.63%
Integrated Microcomputer System, Lockheed Martin	-	-	0.00%	100-249	10	0.63%
			<u>25.65%</u>			<u>25.34%</u>

Source: Virginia Employment Commission

¹Percentage of total County employment based on total employment as of June 30.



Statistical Section

COUNTY OF ACCOMACK, VIRGINIA RATIOS OF OUTSTANDING DEBT BY TYPE

Fiscal Year	Governmental Activities				Business-type Activities						% of Estimated Actual Taxable Value of Property ¹
	General Obligation Bonds O/S										
	Va. Public	Qualified	Bond				Bond	General	Total	Per	
	School	Zone	Premium	Lease		Lease	Premium	Obligation	Primary	Capita	
	Authority	Academy	and	Revenue	Capital	Revenue	and				
	Bonds	Bonds	Discounts	Bonds	Leases	Bonds	Discounts	Bonds	Government		
2016	21,942,094	193,841	850,385	12,988,922	-	-	-	979,000	36,954,242	1,122	0.89%
2017	19,557,283	96,076	776,336	11,486,519	1,240,313	-	-	659,000	33,815,527	1,039	0.81%
2018	16,573,425	78,882	705,994	10,225,582	972,597	-	-	333,000	28,889,480	891	0.67%
2019	15,243,971	60,761	635,652	9,189,266	700,423	-	-	-	25,830,073	796	0.58%
2020	13,861,216	41,660	565,310	10,327,817	423,719	-	-	-	25,219,722	770	0.55%
2021	12,414,463	-	494,968	9,559,047	142,407	-	-	-	22,610,885	677	0.49%
2022	10,902,980	-	488,621	8,844,664	-	3,750,000	645,391	-	24,631,656	741	0.48%
2023	9,325,996	-	398,720	8,003,469	-	3,290,000	539,300	-	21,557,485	649	0.43%
2024	7,684,141	-	320,189	7,134,359	-	2,810,000	433,208	-	18,381,897	553	0.30%
2025	5,972,376	-	208,475	6,242,925	-	2,305,000	327,116	-	15,055,892	453	0.25%

Notes:

FY25 estimated

¹ Includes real and personal property estimated taxable value.

Details regarding the County's outstanding debt can be found in the County's Annual Financial Report.

Statistical Section

COUNTY OF ACCOMACK, VIRGINIA DETAILS OF LONG-TERM INDEBTEDNESS - GOVERNMENTAL ACTIVITIES AT JUNE 30, 2025 (estimated)

Financing Type	Purpose	Amount Issued	Interest Rates	Date Issued	Final Maturity	Amount Outstanding
Virginia Public School Authority bond	School construction	6,270,000	4.47%	5/15/2003	7/15/2028	\$ 1,570,000
Virginia Public School Authority bond	School construction	12,170,000	4.69%	11/6/2003	7/15/2028	3,105,000
Virginia Public School Authority bond	School construction	1,935,000	4.46%	11/10/2005	7/15/2030	705,000
Virginia Public School Authority bond	School construction	9,370,000	4.28%	11/10/2005	7/15/2025	592,376
Lease revenue bond	CIP Projects 2015	4,350,000	2.67%	10/21/2015	6/15/2030	1,670,725
Lease revenue bond	2019 Library Project	2,086,000	3.17%	8/6/2019	6/1/2039	1,592,000
Lease revenue bond	GO Refunding Bond	4,031,900	2.93%	12/19/2013	3/1/2028	825,200
Lease revenue bond	Wallops Research Park	2,470,000	5.13%	10/1/2021	4/1/2029	2,155,000
Total						<u>\$ 12,215,301</u>

Notes:

¹ True interest cost

² Imputed interest rate

Statistical Section

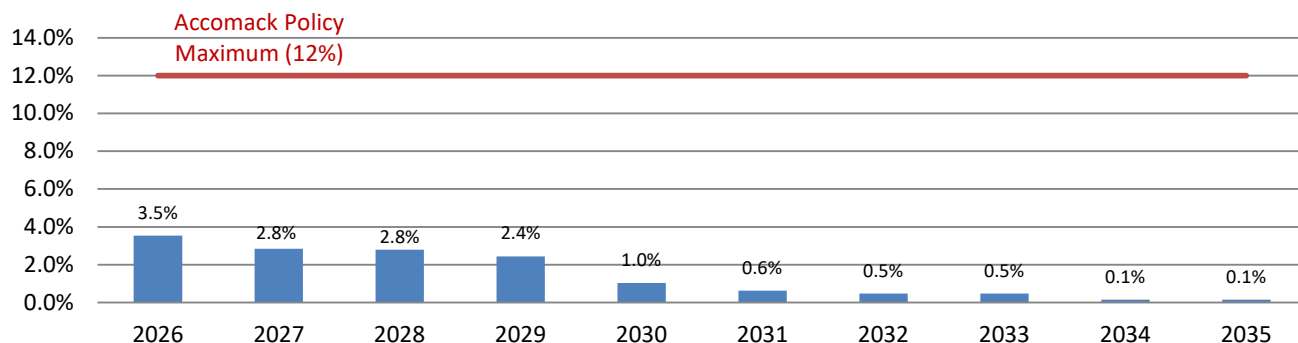
COUNTY OF ACCOMACK, VIRGINIA ANNUAL DEBT SERVICE REQUIREMENTS

Year Ending June 30,	Governmental Funds				Enterprise Funds				Total Debt Service
	VP&SA Bonds		Lease Revenue Bonds		Capital Lease		Lease Revenue Bonds		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2026	1,782,376	244,828	920,872	173,609	-	-	535,000	104,422	3,121,685
2027	1,250,000	173,378	945,629	147,422	-	-	560,000	76,363	2,516,428
2028	1,310,000	111,598	974,613	120,461	-	-	590,000	46,894	2,516,671
2029	1,375,000	45,474	708,829	92,749	-	-	620,000	15,888	2,222,052
2030	125,000	8,777	730,982	72,779	-	-	-	-	937,538
2031	130,000	2,989	388,000	48,259	-	-	-	-	569,248
2032	-	-	396,000	40,804	-	-	-	-	436,804
2033	-	-	410,000	30,636	-	-	-	-	440,636
2034	-	-	118,000	24,369	-	-	-	-	142,369
2035	-	-	122,000	20,625	-	-	-	-	142,625
2036	-	-	126,000	16,753	-	-	-	-	142,753
2037	-	-	130,000	12,755	-	-	-	-	142,755
2038	-	-	134,000	8,631	-	-	-	-	142,631
2039	-	-	138,000	8,353	-	-	-	-	146,353
2040	-	-	-	-	-	-	-	-	-
Total	\$ 5,972,376	\$ 587,043	\$ 6,242,925	\$ 818,204	\$ -	\$ -	\$ 2,305,000	\$ 243,566	\$ 13,620,548

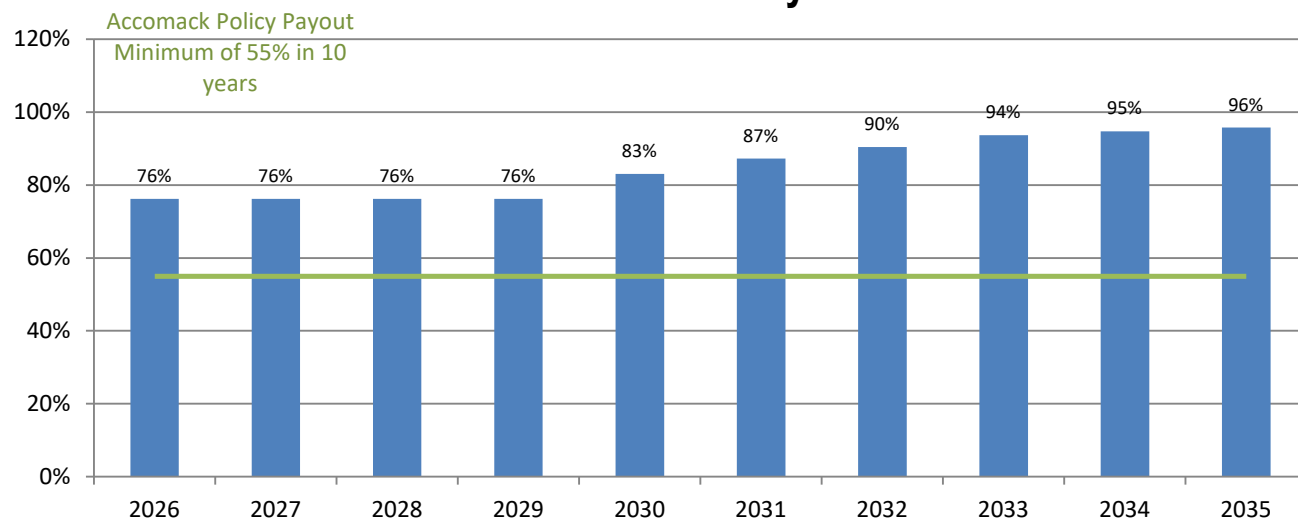
DEBT POLICY COMPLIANCE SCHEDULES

Debt Service as a % of Gov. Fund Expenditures

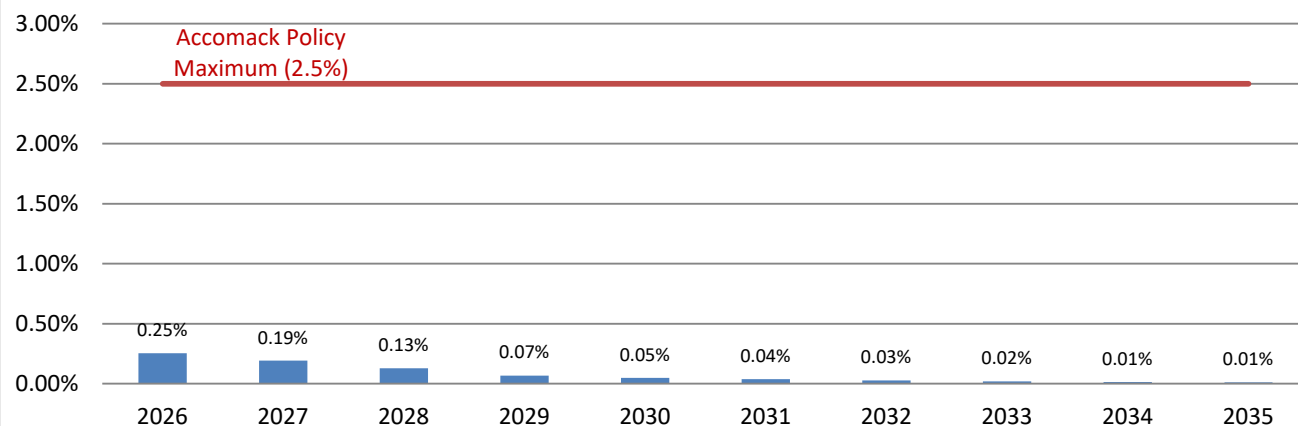
(Assumes 1.5% annual growth in expenditures)

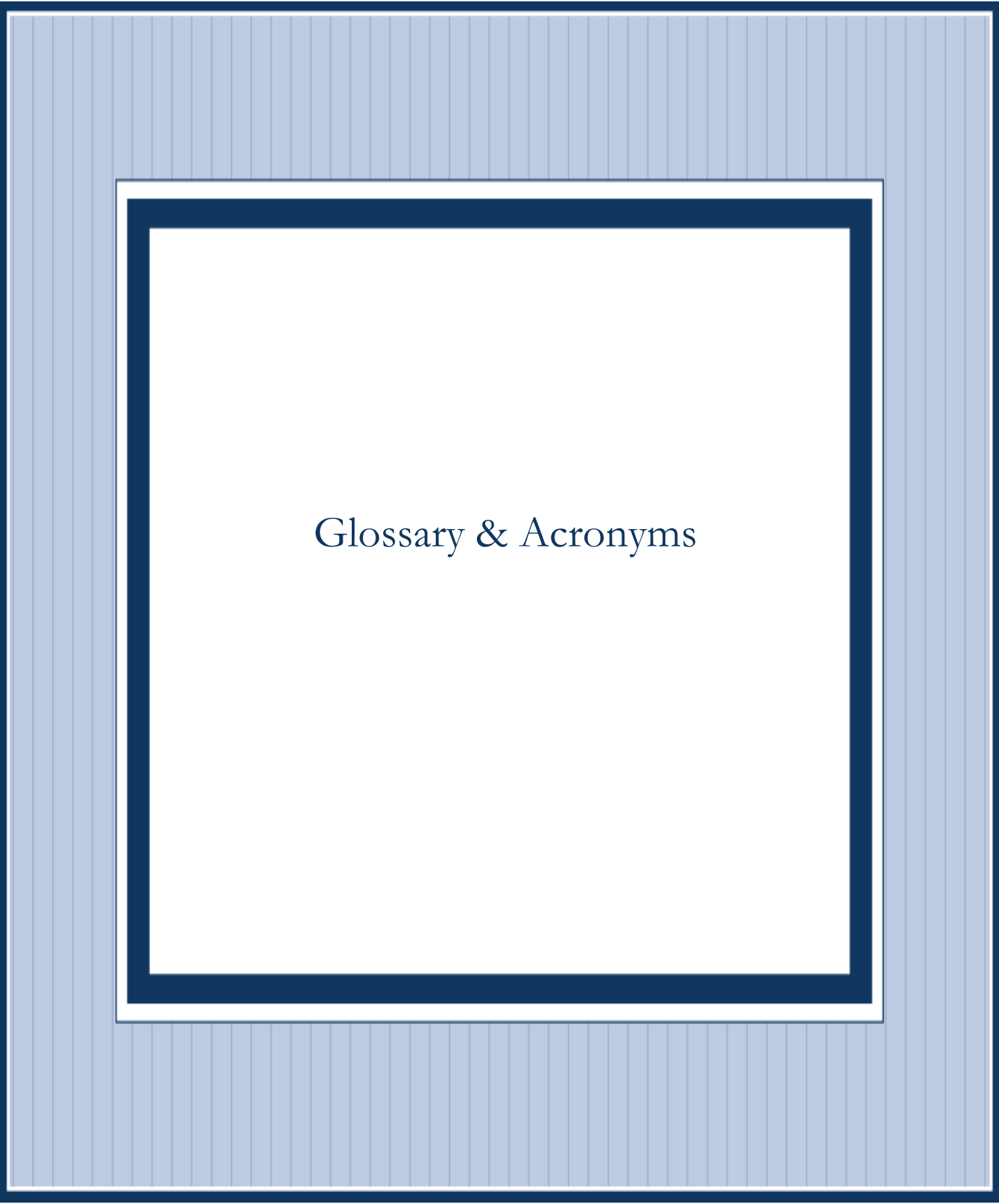


10 Year Debt Service Payout Ratio



Outstanding Debt as a Percentage of Taxable Value





Glossary & Acronyms



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DEFINITIONS

[Accrual Basis Accounting](#) – Revenues and expenses are recorded when earned and incurred, accordingly, regardless of time cash is exchanged.

[Annual Comprehensive Financial Report](#) – Financial report that contains, at a minimum, three sections including introductory, financial and statistical, and whose financial section provides information on each individual fund and component unit.

[Annual Fiscal Plan](#) - The formal title of the County’s budget document.

[Appropriation](#) - An authorization made by the Board of Supervisors that allows the expenditure of resources.

[Assigned Fund Balance](#) - The portion of fund balance that is set aside or earmarked by the Board of Supervisors for a particular purpose.

[Audit](#) – An official inspection of an organization’s accounts, typically by an independent body.

[Auditor of Public Accounts \(APA\)](#) - The State agency that serves as the independent auditor of the Commonwealth. The primary mission of the APA is to audit State entities and to provide financial management recommendations. The APA also oversees local government audits.

[Balanced Budget](#) – A budget in which revenues are equal to expenditures.

[Bond](#) – A debt security; used to raise money from investors willing to lend money for a certain amount of time.

[Budget](#) – The money that is available to an organization, or a plan of how it will be spent.

[Capital Budget](#) - Portion of the expenditure budget that pertains to the purchase of assets with a useful life of greater than one year. The capital budget is financed by fund balance reserves, issuance of debt or one-time revenue.

[Capital Expenditure/Capital Outlay](#) - The purchase, acquisition or construction of an asset having a useful life of more than one year.

[Committed Fund Balance](#) – The portion of fund balance that is subject to a legally binding restraint imposed by the Accomack County Board of Supervisors.

[Component Units](#) – Entities, although legally separate, are, in substance, part of the County and therefore included in the County’s basic financial statements because of the significance of their operational or financial relationships with the County.

[Constitutional Officers](#) – Five elected positions established by the Constitution of Virginia that serve each county and city. The positions consist of a treasurer, a sheriff, a Commonwealth’s attorney, a clerk of court and a commissioner of revenue.

[Contingency](#) – An allocation of funds set aside for an unforeseen emergency.

[Cost of Living Adjustment \(COLA\)](#) – Wage adjustment based on the Consumer Price Index for Urban Wage Earners and Clerical Workers.

[Debt Limit](#) – Maximum borrowing power of a government entity, as set by the state constitution or legislative authority.

[Debt Service](#) - Principal and interest payments on borrowed money.

Glossary & Acronyms Section

DEFINITIONS (continued)

[Deficit](#) - Expenditures in excess of revenue.

[Depreciation](#) – The decline in value of assets or allocation of the cost of tangible assets to periods in which the assets are used.

[Encumbrance](#) – The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside funds for future expenditure.

[Enterprise Fund](#) – Fund that provides goods or services to the public for a fee that makes the entity self-supporting.

[Equalization](#) – The adjustment of tax rates so that the revenue derived from the real estate tax stays at a constant level from one year to the next.

[Fiscal Year \(FY\)](#) - The financial period that both the County’s budget and financial report cover. The County’s fiscal year begins on July 1 and ends on June 30 of each year.

[Full Time Equivalent \(FTE\)](#) - A position converted to the decimal equivalent of a full time position based on 2,080 hours per year. For example a part-time secretary working for 20 hours per week would be the equivalent to .5 of a full time position.

[Fund](#) - A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

[Fund Balance](#) – Fund balance is the excess of assets over liabilities.

[General Fund](#) – The primary fund which records all assets and liabilities of the entity that are not assigned to a special purpose fund.

[General Obligation Bond](#) – A common type of municipal bond in the United States that is secured by a state or local government’s pledge to use legally available resources, including tax revenues, to repay bond holders.

[Generally Accepted Accounting Principles \(GAAP\)](#) – Uniform minimum standards of and guidelines for financial accounting and reporting. GAAP govern the form and content of the basic financial statements of an entity.

[Governmental Fund](#) – Fund used to account for activities primarily supported by taxes, grants and similar revenue sources.

[Interfund Transfer](#) – Flow of assets between funds without the requirement for repayment.

[Lease Revenue Bonds](#) – Long-term borrowing in which the debt obligation is secured by a revenue stream produced by the project.

[Line of Duty Act \(LODA\)](#) – Provides benefits to hazardous duty state and local government employees, including volunteers.

[Literary Fund Loans](#) – Low-interest loans for school construction from Virginia’s Literary Fund which is a permanent and perpetual school fund.

[Major Fund](#) – Applicable to governmental funds and enterprise funds; funds that meet defined GASB criteria and must be presented individually in financial statements.

Glossary & Acronyms Section

DEFINITIONS (continued)

[Modified Accrual Accounting](#) – A basis of accounting that recognizes revenues when they are measurable and available and expenditures when they liquidate the related liability.

[Non-major Fund](#) – Funds not meeting major fund presentation requirement or are not considered important to the government or the readers of the financial statements that may be aggregated in a single column on the face of the financial statements.

[One-time Revenues](#) – Revenues that are not expected to continue past the fiscal year. It is the County's practice to use one-time revenues to fund one-time expenditures.

[Operating Budget](#) - Portion of the expenditure budget that pertains to the normal day-to-day delivery of governmental services. The operating budget is financed by recurring revenues.

[Operating Revenues](#) – Revenues which are recurring in nature which are intended to finance operating expenditures. Examples include property taxes, investment earnings, user fees etc.

[Other Operating Expenditures](#) – Expenditures associated with the normal operations of a department or agency that cannot be classified in the categories of Personnel Services, Capital Outlay or Debt Service. Typical expenditures include contracted services, travel, utilities and supplies.

[Pay-As-You-Go Financing](#) – The process of paying for capital projects with existing funds or current revenues as opposed to issuing debt.

[Performance Measures](#) – The process whereby an organization establishes the parameters within which programs, investments and acquisitions are reaching the desired results.

[Personnel Service Expenditures](#) – Expenditures associated with the employment of full-time, part-time or temporary personnel. Included in this category are wages, benefits, and employment taxes.

[Post Employment Benefits](#) – Benefits provided to retired County employees.

[Premium Only Plan](#) – Section 125 cafeteria plan which allows employees to pay their health insurance premiums with tax-free dollars.

[Proprietary Fund](#) – A business-like fund of a local government which provides goods or services to the general public for a fee.

[Public Hearing](#) – A proceeding before a decision making body.

[Rainy Day Reserves](#) – Allowance or reserve account to be used in times when regular income is disrupted or decreased in order for typical operations to continue. Technically it is committed fund balance.

[Restricted Fund Balance](#) – The portion of fund that is subject to externally enforceable restraints.

[Requested Budget](#) - A budget representing the cost of funding all operations and new initiatives that a department or agency recommends to the governing body.

[Shared Expenditures Reimbursements](#) – The Commonwealth's contribution of total cost of the office operations for Constitutional Officers.

[Sinking Fund](#) – Method by which money is set aside over time to retire its indebtedness.

Glossary & Acronyms Section

DEFINITIONS (continued)

[Special Revenue Fund](#) – A fund established by a government to collect money that must be used for a specific project.

[Tax Anticipation Borrowing](#) – Short-term borrowing by a government in anticipation of tax revenues to be received at a later date.

[Tipping Fee](#) - The charge levied upon a given quantity of waste received at a waste processing facility.

[Transfers](#) - The movement of money from one fund to another.

[Unassigned Fund Balance](#) - The portion of fund balance that is not nonspendable, restricted, committed or assigned. It is the portion of fund balance available for future purchases.

[User Fees](#) - Charges paid by individuals utilizing a particular service.

[VPSA Bonds](#) – Financing available to localities for capital projects for public schools through the Virginia Public School Authority.

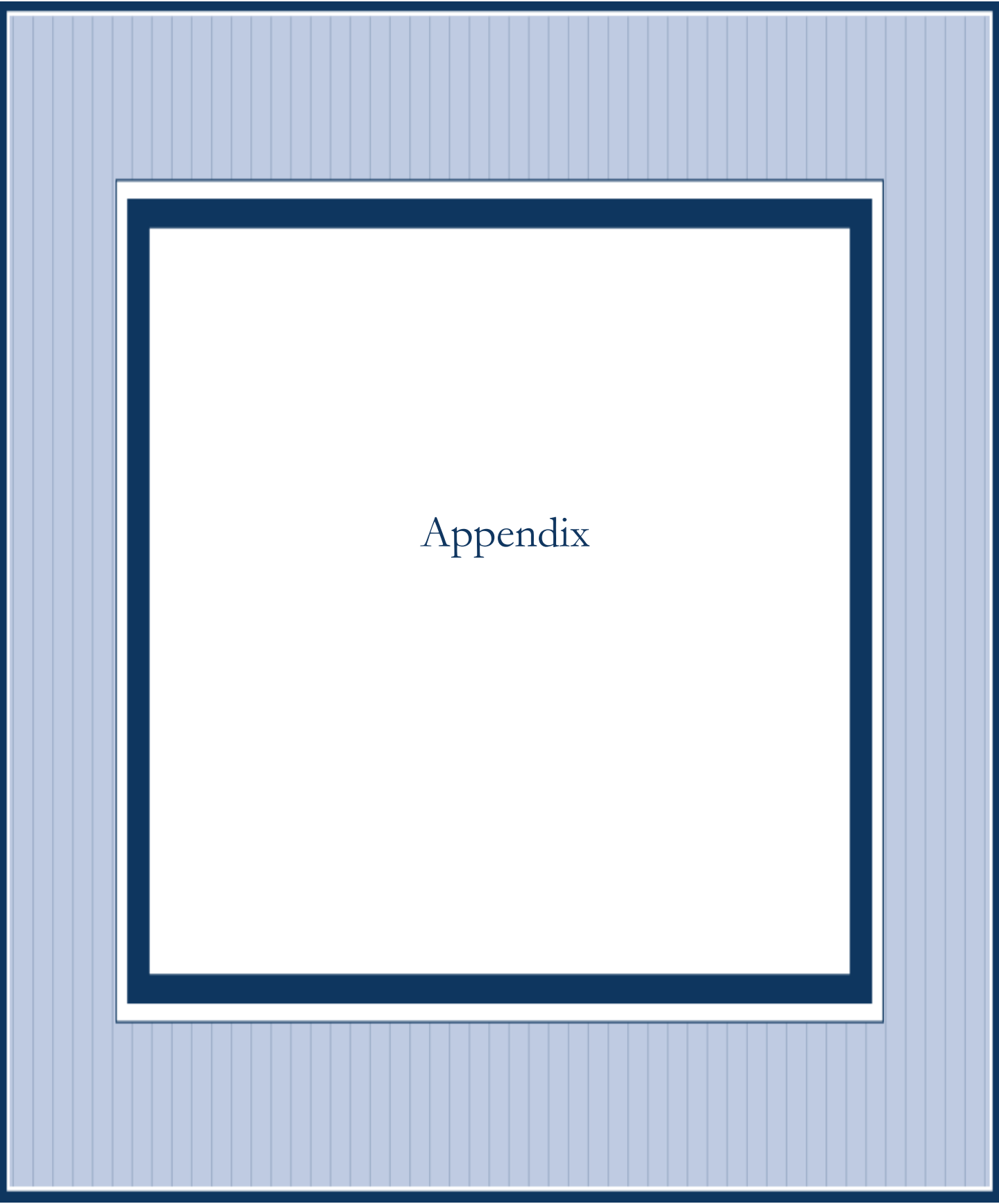
[Working capital](#) – A measure of both the entity's efficiency and its short-term financial health. The working capital ratio is calculated as working capital equals current assets minus current liabilities.

FREQUENTLY USED ACRONYMS AND ABBREVIATIONS

ACFR – Annual Comprehensive Financial Report
Admin. - Administration
A-NPDC - Accomack-Northampton Planning District Commission
ARC - Annual Required Contribution
ATL – Aid to Localities
Avg. – Average
AWOS - Automated weather observation system
Bldg. - Building
BLS - Basic Life Support
BPOL – Business, Professional and Occupational License
Capt. - Captain's
CDBG – Community Development Block Grant
CIP - Capital Improvements Plan
Co. - County
COBRA - Consolidated Omnibus Budget Reconciliation Act
COGS - Cost of Goods Sold
COLA - Cost of Living Adjustment
Comm. - Committee
Conserv. - Conservation
CPI - Consumer Price Index
CSA - Comprehensive Services Act
Dept. - Department
DMV - Department of Motor Vehicles
DPS - Department of Public Safety
E-911 - Emergency 911
E&S - Erosion and Sediment
EDA – Economic Development Authority
EMS - Emergency Medical Services
EMT – Emergency Medical Technician
ERP - Enterprise Resource Planning
ES - Eastern Shore
ESAAA - Eastern Shore Area Agency on Aging
ESCADV - Eastern Shore Coalition Against Domestic Violence
ESCC - Eastern Shore Community College
Est. – Estimated
Ex. – Example
FMV – Fair market value
FTE - Full-Time Equivalent
FY - Fiscal Year
GAAP - Generally Accepted Accounting Principles
GASB - Government Accounting Standards Board
GFOA - Government Finance Officers Association
GIS - Geographic Information Systems
Grnbckville - Greenbackville
HR – Human Resources
HVAC - Heating, venting and air conditioning
ICMA - International City/County Management Association
IT - Information Technology
Info. - Information
LEOS - Law Enforcement Officer Supplement retirement program

FREQUENTLY USED ACRONYMS AND ABBREVIATIONS (continued)

LODA – Line of Duty Act
LUV - Land Use Value
M – Million
N/A – not applicable
NACO - National Association of Counties
NASA - National Aeronautics and Space Administration
NOAA - National Oceanic and Atmospheric Administration
PC – Personal Computer
PILT – Payments In Lieu of Taxes
PSA - Public Service Authority
RSAF - Rescue Squad Assistance Fund
S.P.C.A. - Society for the Prevention of Cruelty to Animals
POP - Premium only Plan
PPTRA - Personal Property Tax Relief Act
PSC – Public Service Corporation
SANS – Storage Area Network
SCC - State Corporation Commission
SOQ - Standards of Quality
Sub. - Subsidy
SLEAC - State Land Evaluation and Advisory Council
Svc. - Services
TANF - Temporary Aid to Needy Families
TY – Tax Year
VFD - Volunteer Fire Department
VJCCCA - Virginia Juvenile Community Crime Control
VLF – Vehicle License Fee
VPSA - Virginia Public School Authority
VRS - Virginia Retirement System
WRP - Wallops Research Park
YTD - Year to date



Appendix



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Rate or Fee Description	Rate or Fee

GENERAL TAXES AND FEES

Real Estate Taxes:

Atlantic District	0.534/per \$100 of valuation
Metompkin District	0.534/per \$100 of valuation
Lee District	0.534/per \$100 of valuation
Pungoteague District	0.534/per \$100 of valuation
Chincoteague District	0.383/per \$100 of valuation
Add on in Greenbackville/Captains Cove area for mosquito control	0.015/per \$100 of valuation
Penalty	10% of tax due or \$10, whichever is greater
Interest	10% per annum

Personal Property Taxes:

Atlantic District	3.72/per \$100 of valuation
Metompkin District	3.72/per \$100 of valuation
Lee District	3.72/per \$100 of valuation
Pungoteague District	3.72/per \$100 of valuation
Chincoteague District	3.63/per \$100 of valuation
Penalty	10% of tax due
Interest	10% per annum
Personal Property Tax Relief (PPTRA):	
Personal Use Vehicles valued <=\$1,000	100% relief
Personal Use Vehicles valued \$1,001 to \$20,000	31% relief

Machinery and Tools Taxes:

Atlantic District	3.72/per \$100 of valuation
Metompkin District	3.72/per \$100 of valuation
Lee District	3.72/per \$100 of valuation
Pungoteague District	3.72/per \$100 of valuation
Chincoteague District	3.63/per \$100 of valuation

Airplane Taxes:

Atlantic District	.75/per \$100 of valuation
Metompkin District	.75/per \$100 of valuation
Lee District	.75/per \$100 of valuation
Pungoteague District	.75/per \$100 of valuation
Chincoteague District	.73/per \$100 of valuation

Other Local Taxes:

Local Sales Tax	1% of sales
Consumers' Utility Tax:	
Residential Consumers	.00321/per kWh delivered monthly
Non-residential Commercial Consumers	.00342/per kWh delivered monthly
Non-residential Industrial Consumers	.00132/per kWh delivered monthly
Public Service License Tax	1/2 of 1% of gross receipts
Public Service License Tax Penalty	10% of the sum of tax
Local Consumption Tax:	
Monthly kWh not in excess of 2,500 at rate of \$0.00155 per kWh	.00038/kWh
Monthly kWh in excess of 2,500 but not in excess of 50,000 at rate of \$0.00099 per kWh	.00024/kWh
Monthly kWh in excess of 50,000 at rate of \$0.00075 per kWh	.00018/kWh
Communications Tax	Pro rata share of taxes collected by State

Rate or Fee Description	Rate or Fee
GENERAL TAXES AND FEES - continued	
Bank Stock Tax	80% of the state rate of franchise tax
Courthouse Maintenance Fee	\$2.00
Courthouse Security Fee	\$20.00
Cigarette Tax	\$0.40/per pack
Vehicle License Fees:	
Vehicles	\$27.00
Motorcycles	\$25.00
Recordation Taxes:	
County Grantee Tax	1/3 of state recordation tax collectible
Transient Occupancy Taxes:	
Town of Chincoteague Area	2% of Taxable Sales
All other areas	5% of Taxable Sales
Business Licenses:	
License Fee	\$50.00
Gross Receipts Tax	None
Penalty for Late Filing	10% of the fee
Permits and Licenses:	
Animal Licenses:	
Male or Female Dog	\$10.00
Spayed or Neutered Dog	\$5.00
Kennel <= 20 Dogs	\$25.00
Kennel > 20 Dogs	\$40.00
Duplicate Tag	\$1.00
Sheriff Related Fees:	
Sheriff Special Events	1.5 times hourly rate
Jail Work Release (Per Week)	\$3.00
Jail Medical Collections (Per Incident):	
Doctor	\$10.00
Prescription	\$10.00
Jail Processing Fee In State	\$12.00
Jail Processing Fee Out of State	\$75.00
Electronic Summons System Fee	\$5.00
Animal Control Related Fees:	
Animal Claim Fees	\$25.00
Cat Adoption Fee	\$45.00
Dog Adoption Fee	\$55.00
Boarding Fees (per day)	\$5.00
Dangerous dog registration	\$150.00
Dangerous dog registration renewal	\$85.00

Rate or Fee Description	Rate or Fee

GENERAL TAXES AND FEES - continued

Other Fees:

DMV Stop Fee	\$50.00
Law Library Fees	\$2.00
Land Use Application Fees	\$150.00
Returned Check Fee	\$25.00
Sign face changes and non-illuminated signs	\$50.00
Treasurer's Admin Fee - Delinquent Tax:	
Prior to Judgment	\$20.00
Subsequent to Judgment	\$25.00
Copies:	
8.5x11 Black and white, per page	\$0.10
8.5x14 Black and white, per page	\$0.15
11x17 Black and white, per page	\$0.20
8.5x11 Color, per page	\$1.00
8.5x14 Color, per page	\$1.50
11x17 Color, per page	\$2.00

PLANNING, BUILDING AND ZONING RELATED

Fees:

Residential Building & Structures (including manufactured homes):

New Construction:	
Per Square Foot	\$0.37
Minimum Fee	\$170.00
Remodeling and Alterations:	
Per Square Foot	\$0.28
Minimum Fee	\$126.00

Commercial Building & Structures (including manufactured homes):

New Construction:	
Per Square Foot	\$0.48
Minimum Fee	\$230.00
Remodeling and Alterations:	
Per Square Foot	\$0.37
Minimum Fee	\$190.00

Mobile Homes:

Per Square Foot	\$0.37

Demolition of Buildings or Structures:

Residential	\$63.00
Commercial	\$63.00

Removal or Installation of Above-Ground or Under-Ground fuel storage tanks:

0-3000 gallon capacity	\$239.00
Each additional 1000 gallon capacity	\$53.00

Installation of radio or communication towers:

Up to 100'	\$239.00
Each additional 100'	\$95.00
Tower upgrades	\$190.00

Docks, piers, gabion baskets and bulkheads:

Up to 300 linear feet	\$190.00
Each additional 100 linear fee	\$25.00

Solar	\$170.00

Rate or Fee Description	Rate or Fee
PLANNING, BUILDING AND ZONING RELATED - continued	
<u>Fees - continued:</u>	
Car ports:	
Residential	\$170.00
Commercial	\$230.00
Boat ramps & groins	\$240.00
Swimming Pools:	
Above-ground	\$90.00
In-ground	\$170.00
Reroofing-Adding one layer of roofing material to an existing roof	\$90.00
Moved Buildings	\$170.00
For other work not specifically listed the following permit fees will apply:	
Residential	\$130.00
Commercial	\$190.00
Certificate of Occupancy (except when issued in conjunction with a building permit):	
No inspection required	\$65.00
Inspection required:	
Per Square Foot	\$0.28
Minimum Fee	\$130.00
Appeals fee to the Board of Appeals	\$935.00
Administrative Fees:	
Lost Permit (reissue)	\$63.00
Permit amendment (reissue)	\$63.00
Change of use	\$105.00
Permit six month extension (maximum of two extensions)	\$65.00
For beginning construction prior to obtaining a building permit:	
First offense	\$105.00
Each offense thereafter	\$420.00
Reinspection Fee	\$75.00
State Code Academy Surcharge	2%
Refunds:	
Permit issued, no inspections	75%/\$61
Foundation inspection completed	50%/\$61
Framing and foundation inspection completed	25%/\$61
Erosion and Sediment Control Permit Fees:	
Commercial or non-commercial uses on less than two acres but greater than 2,500 sq ft	\$565.00
Commercial or non-commercial uses on two acres or more	
Base fee (includes subdivisions)	\$565.00
Each disturbed acre (includes subdivisions)	\$170.00
Resubmittal	\$115.00
Subdivision Review Fees:	
Up to ten lots:	
Base fee	\$250.00
Each lot (in addition to base fee)	\$23.00
Over ten lots or any subdivision that requires the construction of a new road	
Base fee	\$685.00
Each lot (in addition to base fee)	\$35.00
Administrative Review of Unapproved Divisions of Land	
Each lot	\$250.00

Rate or Fee Description	Rate or Fee
PLANNING, BUILDING AND ZONING RELATED - continued	
Fees - continued:	
Subdivision Review Fees - continued:	
Fifty or more lots:	
Base fee	\$685.00
Each lot (in addition to base fee)	\$35.00
Groundwater review (in addition to base fee)	\$788.00
Wetlands Fees:	
Application fee (applicant is responsible for advertising)	\$320.00
After-the-fact wetlands application fee (applicant is responsible for advertising)	\$635.00
Required Advertisement Fee	\$140.00
Stormwater Management Ordinance:	
Civil penalty per violation (per day)	not to exceed \$32,500
	not less than \$2,500 nor more than
Misdemeanor fine for violation	\$32,500
Individual permit or coverage under the general permit for areas within common plans of development or sale (except where identified differently):	
Chesapeake Bay Preservation Act land-disturbing activity	\$290.00
General/Stormwater Management - small construction activity/Chesapeake Bay Preservation Act land-disturbing activity (not subject to general permit coverage)/land clearing (single family detached residential structures within or outside a common plan of development or sale with land disturbance acreage less than five acres)	
	\$209.00
General/Stormwater Management - small construction activity/land clearing (areas within common plans of development or sale with land disturbance acreage less than one acre except for single family detached residential structures)	
	\$290.00
Land disturbance of 1 acre to less than 5 acres	\$2,700.00
Land disturbance of 5 acres to less than 10 acres	\$3,400.00
Land disturbance of 10 acres to less than 50 acres	\$4,500.00
Land disturbance of 50 acres to less than 100 acres	\$6,100.00
Land disturbance of 100 acres or more	\$9,600.00
Individual permit for discharges of stormwater from construction activities	\$15,000.00
Modification or transfer of individual permits or of registration statements for the general permit for discharges of stormwater from construction activities for areas within common plans of development or sale (except where identified differently):	
General stormwater management from construction activities/land clearing:	
Land disturbance of less than 1 acre, except for single family detached residential structures	\$20.00
Land disturbance of less than 5 acres, including single family detached residential structures within or outside a common plan of development or sale	
	\$20.00
Land disturbance of 1 acre to less than 5 acres	\$200.00
Land disturbance of 5 acres to less than 10 acres	\$250.00

Rate or Fee Description	Rate or Fee
PLANNING, BUILDING AND ZONING RELATED - continued	
Fees - continued:	
Stormwater Management Ordinance - continued:	
Land disturbance of 10 acres to less than 50 acres	\$300.00
Land disturbance of 50 acres to less than 100 acres	\$450.00
Land disturbance of 100 acres or more	\$700.00
Individual permit for discharges of stormwater from construction activities	\$5,000.00
Amusement Device Inspection Fees:	
Kiddie rides	\$17.00
Major rides	\$27.00
Spectacular rides	\$49.00
Zoning Fees:	
Zoning review	\$65.00
Special use permit	\$400.00
Conditional use permit	\$780.00
Variance application	\$400.00
Special use permit and variance application processed and presented at same time	\$530.00
Appeal decision of Zoning Administrator	\$400.00
Proposed rezoning change	\$980.00
Zoning ordinance amendment (plus impacted party notification cost if required by Code c	\$440.00
Vacating any subdivision plat or any part thereof	\$270.00
Certification of zoning compliance (includes home occupation)	\$51.00
Site evaluation (Chesapeake Bay Preservation Act or subdivision)	\$170.00
Administrative waiver or modification of the Chesapeake Bay Preservation District Requir	\$125.00
Planned Unit Development Application	
Base fee	\$2,360.00
Per acre/fraction	\$45.00
Agricultural and Forestal District Application	\$535.00
Travel Trailer Park Fees:	
Base fee	\$340.00
Each lot if over 4 lots (in addition to base fee)	\$30.00
Sign Permit Fees:	
Less than or equal to 25 square feet	\$40.00
Each square foot in excess of 25 square feet	\$3.00
Face change or replacement (regardless of size or number of faces)	
(If fee calculated by Sign Permit Fee above is less than \$50.00 that fee shall be collected)	\$50.00
Painted Non-Illuminated signs under 100 sq. ft. (per face)	
(If fee calculated by Sign Permit Fee above is less than \$50.00 that fee shall be collected)	\$50.00
Mobile Home Park Fees:	
Base fee	\$340.00
Each lot if over 4 lots (in addition to base fee)	\$29.00
AccoMap Subscription Access Fee:	
Year 1	\$321.00
After year 1	\$107.00
Transcript Fees, per page	\$18.00

Rate or Fee Description	Rate or Fee

PLANNING, BUILDING AND ZONING RELATED - continued

Fees - continued:

Document Fees:

Comprehensive Plan	\$23.00
Zoning Ordinance	\$12.00
Subdivision Ordinance	\$7.00
Excerpts from Ordinances, for more than five pages, per page	\$0.60
GIS projects/maps copy fee	
Per square foot	\$2.50
Admin fee, per hour (billed in 15 minute increments)	\$40.00
GIS data on CD/DVD	\$2.00
GIS data on CD/DVD, mailed	\$10.00
VBMP Orthophotography - Single or partial jurisdiction	\$100.00
Copies (Planning):	
See General Taxes And Fees	

Electrical Permit Fees:

Reinspection Fee (optional)	\$50.00

Residential Fees:

New Construction:

SFD up to 200 AMPS	\$150.00
SFD up to 400 AMPS	\$175.00
SFD up to 600 AMPS	\$200.00
Multi-Family – 1st Unit	\$150.00
Additional Units	\$100.00
Townhouses (each)	\$150.00
Modular SFD up to 200 AMPS	\$125.00
Pool Bonding/Rough/Final	\$125.00

Mobile Home:

Service Only	\$95.00
Minor Alterations up to 25 Outlets (Additional Service Fee)	\$50.00
Service Upgrades:	
Up to 100 AMPS	\$75.00
Up to 200 AMPS	\$95.00
Up to 400 AMPS	\$110.00
Temporary Service	\$75.00
Minimum Permit Fee	\$75.00
Reinspection fee	\$75.00

Commercial Fees:

Rough Wire Inspection:

1 - 50 Outlets	\$65.00
Each Additional 25 Outlets	\$25.00

Final Inspection:

1 - 50 Outlets	\$65.00
Each Additional 25 Outlets	\$25.00
First Outlet of 30 KW or Less	\$65.00
Each Additional 30 KW or Less	\$25.00

Motors/Generators/Transformers:

Less than ½ HP/KW/KVA	\$25.00
½ to 10 HP/KW/KVA (each)	\$25.00
Each additional Unit	\$7.50
Over 10-30 HP/KW/KVA (each)	\$25.00

Rate or Fee Description	Rate or Fee

PLANNING, BUILDING AND ZONING RELATED - continued

Fees - continued:

Over 30-50 HP/KW/KVA (each)	\$25.00
Over 50 HP/KW/KVA (each)	\$25.00
Feeders and Sub Panels:	
Not over 200 AMPS	\$25.00
225 to 400 AMPS	\$40.00
Over 400 to 800 AMPS	\$65.00
Over 800 to 1200 AMPS	\$95.00
Over 1200 AMPS	\$120.00
Services/Meter Equipment/Motor Control Centers:	
100 to 200 AMPS	\$95.00
Over 200 to 400 AMPS	\$125.00
Over 400 to 1000 AMPS	\$175.00
Over 1000 AMPS	\$225.00
Temporary Construction Service:	
Up to 400 AMPS	\$95.00
Over 400 AMPS	\$125.00
Pool Bonding/Rough/Final	\$125.00
Heat Pump/Both Units	\$95.00
Minimum Permit Fee	\$95.00
Reinspection fee	\$95.00

AIRPORT RELATED

Rental Fees:

Ramp per night (single engine/twin engine) (fee waived with fuel purchase)	\$7.00/\$17.00
Ramp under 1 hour/over 1 hour (Jets under 12,500 lbs.) (fee waived with 50 gallon fuel purchase)	\$15.00/\$30.00
Ramp (Jets over 12,500 lbs.) (fee waived with 50 gallon fuel purchase)	\$50.00
Tie-down per month	\$46.00
Vehicle parking per month	\$36.00
T-hangar per month (interior/exterior)	\$174.00/\$200.00
Lobby per day	\$150.00
Conference room per day	\$50.00
Cleaning fee (if applicable)	\$200.00

Rate or Fee Description	Rate or Fee
PARKS AND RECREATION RELATED	
<u>Recreation Fees:</u>	
Volleyball (per team)	\$125.00
Youth Basketball (per participant):	
All Ages (Early Bird Fee)	\$35.00
All Ages (After Deadline)	\$40.00
Softball (per team):	
Women's Spring	\$350.00
Men's Spring	\$400.00
Men's Fall	\$300.00
Co-ed	\$250.00
Seniors	\$100.00
Youth Football (per participant):	
Ages 6 to 8	\$65.00
Ages 9 to 10	\$65.00
Ages 11 to 13	\$65.00
Adult Soccer (per team)	\$150.00
Cheerleading (per team)	\$35.00
Football Clinic (per participant)	\$25.00
Summer Program (per participant)	\$75.00
Facilities Rentals (per day unless specified):	
Nandua Park	\$100.00
Arcadia Ball Field/Park	\$100.00
Sawmill Ball Field/Park	\$250.00
Facilities Cleaning Fee (if applicable)	\$200.00
Equipment Rentals (per day unless specified):	
Holiday additional fee	\$100.00
Table	\$10.00
Chair	\$2.50
REFUSE DISPOSAL RELATED	
<u>Permits and Licenses:</u>	
Solid Waste Permits	\$25 plus bond/security deposit
New or Replacement Decal	\$7.20
<u>Waste Disposal Fees:</u>	
General Tipping (Per Ton)	\$80.00
Car/Small Truck Tire (Per Tire)	\$3.00
Truck Tire (Per Tire)	\$6.00
Off Road Tire (Per Tire)	\$20.43
Surcharge for Tire on Rim (Per Rim)	\$2.00

Rate or Fee Description	Rate or Fee
WATER AND SEWER RELATED	

Water and Sewer Fees:

County Buildings Complex (Per Year):	
Water and Sewer Service Charge	\$345.00
Water Service Charge	\$130.00
Sewer Service Charge	\$261.00
Central Accomack (Per Thousand Gallons):	
Water Service Charge	\$4.50
Sewer Service Charge	\$23.70
Wallops Research Park (Per Thousand Gallons):	
Water Service Charge	\$13.54
Sewer Service Charge	\$13.61
Connection fee:	
County Buildings Complex:	
Water:	
3/4" meter	\$500.00
1" meter	\$650.00
1 1/2" meter	\$900.00
2" meter	\$1,200.00
4" meter	\$2,000.00
6" meter	\$3,000.00
Sewer (Gallons Per Day)	\$2.50
Connection fee - continued:	
Central Accomack:	
Water:	
3/4" meter	\$500.00
1" meter	\$650.00
1 1/2" meter	\$900.00
2" meter	\$1,200.00
4" meter	\$2,000.00
6" meter	\$3,000.00
Sewer (Gallons Per Day)	\$2.50
Wallops Research Park (Per Connection):	\$52,000.00
Reconnection fee	\$200.00
Late fee	10% 30 days
Returned check fee	\$25.00

**A RESOLUTION TO ADOPT THE FISCAL YEAR 2026 BUDGET,
FISCAL YEARS 2026-2030 CAPITAL IMPROVEMENT PLAN
(CIP), CALENDAR YEAR 2025 TAX RATES, SELECT FEE
CHANGES & TO APPROPRIATE FUNDS**

WHEREAS, it is the responsibility of the Accomack County Board of Supervisors to approve and control the County's Fiscal Plan for fiscal year 2026; and

WHEREAS, it is the responsibility for the Accomack County Board of Supervisors to set the tax rates for calendar year 2025; and

WHEREAS, it is the responsibility for the Accomack County Board of Supervisors to adopt the County's Capital Improvement Plan covering the period fiscal year 2026 to fiscal year 2030; and

WHEREAS, the notice of public hearing held by the Accomack County Planning Commission for the CIP was advertised in the December 20, 2024 and December 27, 2024 editions of the Eastern Shore Post in accordance with Section 15.2-2239 of the Code of Virginia, 1950 as amended; and

WHEREAS, the Accomack County Planning Commission received comments on the advertised CIP from citizens of Accomack County at a Public Hearing held January 8, 2025; and

WHEREAS, the Accomack County Board of Supervisors has received, reviewed and adjusted the CIP for fiscal year 2026 to 2030 received on February 3, 2025; and

WHEREAS, the Accomack County Board of Supervisors has received, reviewed and adjusted the County Administrator's Proposed Budget for fiscal year 2026 received February 3, 2025; and

WHEREAS, a brief synopsis of the recommended budget, tax rates and notice of public hearing was advertised in the March 7, 2025, March 21, 2025 and March 28, 2025 editions of the Eastern Shore Post in accordance with Section 15.2-2506 and Section 58.1-3007 of the Code of Virginia, 1950 as amended; and

WHEREAS, the Accomack County Board of Supervisors has received comments on the advertised budget, advertised tax rates and advertised changes in user fees from citizens of Accomack County at Public Hearings held on March 24, 2025 and April 7, 2025; and

WHEREAS, it is the intent of the Board of Supervisors that departments and agencies shall adhere to the budgeted funds in accordance with department budgets presented by the County Administrator and adjusted by the Accomack County Board of Supervisors; and

WHEREAS, the proposed County budget for Fiscal Year 2026 relies on an increase in the cigarette tax per pack from the current rate of \$0.20 to \$0.40, for which Public Hearings were held on March 24, 2025 and April 7, 2025, as required by Section 58.1-3007 of the Code of Virginia, 1950 as amended.

NOW, THEREFORE, BE IT RESOLVED, by the Accomack County Board of Supervisors this

14th day of April, 2025, that the following tax rates and personal property tax relief rates for Calendar Year 2025 be, and are hereby, approved as set forth in **Table 1** below; and

BE IT FURTHER RESOLVED that the Fiscal Year 2026 County budget set forth in **Table 2** be, and is hereby, approved and appropriated effective July 1, 2025; and,

BE IT FURTHER RESOLVED that the Fiscal Year 2026 – Fiscal Year 2030 Capital Improvements Program (CIP) be, and is hereby, approved as set forth in **Table 3** below; and,

BE IT FURTHER RESOLVED that the proposed \$0.40 per pack cigarette tax is hereby approved, effective July 1, 2025; and

BE IT FURTHER RESOLVED that the local tax supported expenditures of the Accomack County School Division's overall budget of \$79,023,469 shall not exceed \$23,323,601 of local funds; and the entire School Division appropriation is made in lump sum as allowed by the Code of Virginia and recommended by the Virginia Department of Education; and,

BE IT FURTHER RESOLVED that the School Division's FY2026 local appropriation will be transferred by the County to the School Division via electronic funds transfer (EFT) in increments of \$2,000,000 each time the School Division's aggregate bank balances total less than \$6,000,000 and upon approval by the County Treasurer. The amount of aggregate transfers during the fiscal year shall not exceed the amount appropriated by the Accomack County Board of Supervisors. The amount of transfer shall assume that all School Division expenditures eligible to be funded by non-local sources are funded by those sources. Any remaining local appropriation at the end of the fiscal year shall revert to the General Fund. Subsequent appropriations of these funds will be guided by the County fiscal policy FP1005; and,

BE IT FURTHER RESOLVED that no appropriation of the Accomack County School Division's prior year fund balance and/or carryover funds is granted by this resolution and that the Accomack County Board of Supervisors will consider appropriation of all prior year fund balances only when it has been determined that these funds are available for expenditure and necessary for School Division operations; and,

BE IT FURTHER RESOLVED that a 3% employee pay increase included in the FY26 County budget is hereby authorized, effective July 1, 2025, applies to all regularly scheduled full and part-time county and state supported local positions other than the County Administrator and County Attorney (requires separate Board of Supervisors action) and contingent on state matching funds being made available to the County as outlined in the Commonwealth biennium budget approved by the General Assembly on May 13, 2024; and

BE IT FURTHER RESOLVED that an additional 6% pay increase for Sheriff dispatch personnel is hereby authorized as outlined in the Commonwealth budget approved by the General Assembly on May 13, 2024 and contingent on state matching funds being made available to the County; and

BE IT FURTHER RESOLVED that additional local funding for the 911 Commission is allocated in the FY26 County budget that will enable the Commission to grant compensation increases to its employees equivalent to those provided Accomack County Sheriff dispatch personnel (9% total compensation increase). This funding, however, is contingent upon the following actions:

- Northampton County providing local matching funds for this action at the customary match rate of 33% and
- Approval of amendment to the joint resolution creating the 911 Commission by both counties containing the following language or language substantially equivalent thereto:
 - *Dispatchers and administrative employees of the 9-1-1 Commission shall not receive compensation, including cost-of-living increases, merit increases and bonuses, or benefits, including fringe benefits, in excess of the compensation and benefits that Northampton County provides to its employees having comparable duties and responsibilities.*

If the aforementioned amendment to the joint resolution is not approved, local funding for the 911 Commission will be reduced so that the Commission receives only enough funding to provide a 3% compensation increase to its employees, which is the same percentage increase as County employees are set to receive effective July 1, 2025.

BE IT FURTHER RESOLVED that the appropriations designated for County capital projects and active grants shall not lapse at the end of the fiscal year but shall remain appropriations until the completion of the project or grant or until the Accomack Board of Supervisors changes or eliminates the appropriation; and

BE IT FURTHER RESOLVED that the additional appropriations are hereby authorized for the *Law Library Fund, Courthouse Security Fee Fund, Drug Seizures Fund, Hazardous Materials Response Fund, Fire Programs Fund, Rehabilitation Projects Fund, Consolidated Fire and Rescue Fund, Consolidated Emergency Medical Services Fund, and Captains Cove/Greenbackville Mosquito Control Fund* equal to the total fund balance at June 30, 2025 for each individual fund; and

BE IT FURTHER RESOLVED that the Finance Director and County Administrator be authorized to increase appropriations for non-budgeted revenue that may occur during FY2026 as follows:

- a) Insurance recoveries received for damage to any county property, including vehicles, for which County funds have been expended to make repairs; and
- b) Virginia Department of Motor Vehicle (DMV) withholding registration fees collected from taxpayers for which County funds have been expended to place the withholding registration fees; and
- c) Reimbursements made to the County for services performed by the Public Works Garage for which County funds have been expended to make said repairs.

TABLE 1
CALENDAR YEAR 2025 TAX RATES AND PERSONAL PROPERTY TAX RELIEF

General Tax Rates (apply to all areas of the County):

*Real Estate and improvements on real estate & Mobile Homes-For general County purposes.....	\$0.351 per \$100 of assessed valuation
*Real Estate and improvements on real estate & Mobile Homes-For the retirement of debt.....	\$0.032 per \$100 of assessed valuation
*Motor vehicles owned or leased by a member of a volunteer EMS agency or volunteer fire department, provided that the volunteer "regularly responds to emergency calls," and if a member of a volunteer EMS agency, the individual meets the definition of "emergency medical services personnel" in Virginia Code Section 32.1-111.1, (Limit one vehicle per volunteer).....	\$0.010 per \$100 of assessed valuation
*Airplanes-For general County purposes.....	\$0.730 per \$100 of assessed valuation
*All Other Personal Property and Machinery & Tools- For general County Purposes.....	\$3.530 per \$100 of assessed valuation
*All Other Personal Property and Machinery & Tools- For the retirement of debt.....	\$0.100 per \$100 of assessed valuation

District Tax Rates (apply to select districts of the County only)

*Real Estate & Mobile Homes & Renewable Energy Equipment-For emergency medical services in Atlantic, Metompkin, Lee and Pungoteague Districts.....	\$0.151 per \$100 of assessed valuation
*Real Estate-For mosquito control services in Greenbackville and Captains Cove Mosquito Control District.....	\$0.015 per \$100 of assessed valuation
*Airplanes-For emergency medical services in Atlantic, Metompkin, Lee and Pungoteague Districts.....	\$0.020 per \$100 of assessed valuation
*All Other Personal Property and Machinery & Tools- For emergency medical services in Atlantic, Metompkin, Lee and Pungoteague Districts.....	\$0.090 per \$100 of assessed valuation

Personal Property Tax Relief

*Personal use vehicles valued at \$1,000 or less.....	100% relief of tax
*All other personal use vehicles (Relief applies to the first \$20,000 of value only).....	31% relief of tax

TABLE 2
ACCOMACK COUNTY FISCAL YEAR 2026 BUDGET

ALL COUNTY FUNDS	
Estimated Revenues & Other Sources:	
Revenues:	
General property taxes	\$ 44,041,875
Other local taxes	12,843,426
Permits, privilege fees, and licenses	538,633
Fines and forfeitures	150,000
Revenue from use of money & property	2,597,966
Charges for services	5,368,713
Miscellaneous revenue	307,449
Recovered costs	250,464
Commonwealth aid	11,705,341
Federal aid	2,854,012
Total Revenues	80,657,879
Use of Reserves:	
From General Fund Undesignated Fund Balance	8,907,351
From Consolidated EMS Fund Balance	844,140
From Special Revenue Funds Fund Balance	23,655
From Airport Fund Balance	70,425
From Debt Service Fund Balance	257,874
Total Other Sources	10,103,445
Total Revenues and Other Sources	\$ 90,761,324
Appropriations:	
Expenditures:	
General Fund	
Board of Supervisors	\$ 123,989
County Administrator	411,123
Human Resources	524,253
Legal Services	280,637
Commissioner of the Revenue	397,676
County Assessor	921,250
Treasurer	773,624
Finance	1,222,758
Information Technology	2,087,663
Risk Management	422,635
Electoral Board	101,279
Registrar	398,823
Circuit Court	130,394
General District Court	29,490
Chief Magistrate	16,938
Juvenile & Domestic Relations Court	31,650
Clerk of the Circuit Court	654,654
Sheriff - Court Services	834,536
Commissioner of Accounts	214
Commonwealth's Attorney	728,996
Victim & Witness Assistance program	143,009
Sheriff - Law Enforcement Services	4,568,229
Volunteer Fire & Rescue	665,110
Sheriff - Jail Operation	4,014,820
Juvenile Probation Office	206,512
Community Corrections	319,767
Building Inspections	799,843
Ordinance Enforcement	129,591
Animal Control	247,772
Regional Animal Shelter	140,351
Emergency Management	192,477
Medical Examiner	5,000

TABLE 2-CONTINUED
ACCOMACK COUNTY FISCAL YEAR 2026 BUDGET

Town of Chincoteague	63,000
E. S. Coalition Against Domestic Violence Supplement	40,000
S.P.C.A. Operating Subsidy	7,000
Ditch Maintenance	274,936
Litter Control	576,835
Solid Waste	3,353,496
Buildings & Grounds	2,222,907
Health Department Operating Subsidy	788,969
School Dental Program Operating Subsidy	30,971
Community Services Board Operating Subsidy	278,575
Eastern Shore Area Agency on Aging Operating Subsidy	33,430
Tax Relief for Seniors, Disabled and Veterans	178,825
Eastern Shore Community College Operating Subsidy	91,028
Accomack County School Board Subsidy	23,323,601
Parks & Recreation	308,416
Translator Television	104,457
Public Boating Docks and Ramps	50,165
Eastern Shore Public Library Operating Subsidy	833,685
Planning District Commission Operating Subsidy	126,171
Eastern Shore of Va. Housing Alliance Operating Subsidy	29,215
Planning and Economic Development	949,853
Erosion and Sediment Control	184,809
Transportation District Commission Operating Subsidy	6,704
Eastern Shore Tourism Commission Operating Subsidy	234,438
Soil & Water Conservation District Operating Subsidy	21,154
Star Transit Operating Subsidy	365,824
Eastern Shore Groundwater Committee Operating Subsidy	65,021
E. S. Small Business Dev. Center Operating Subsidy	4,607
Assateague Public Beach Relocation	50,000
Chincoteague Chamber of Commerce	25,000
Johnsongrass & Gypsy Moth Program	13,151
Wallops Research Park	25,964
Cooperative Extension Service	101,438
ESVA Housing Mission	9,999
Economic Development Authority Operating Subsidy	60,000
Operating/Capital Contingency	338,854
Vacancy savings	(257,920)
Set aside for employee salary increases	506,710
20% employee health insurance premium increase	355,300
Debt Service	291,278
Total General Fund	57,592,929
Virginia Public Assistance Fund	5,148,836
Comprehensive Youth Services Fund	1,172,016
Law Library Fund	7,500
Storm water Fund	217,838
Consolidated EMS Fund	7,431,806
Consolidated Fire and Rescue Fund	1,961,981
Greenbackville/Captains Cove Mosquito Control Fund	64,713
Court Security Fee Fund	146,034
Drug Seizures Fund	1,000
Fire Programs Fund	86,700
Hazardous Materials Response Fund	30,000
Emergency 911 Fund	1,102,101
County Capital Projects Fund	3,131,806
Debt Service Fund	2,839,004
Parks & Recreation Enterprise Fund	15,000
Airport Fund	714,159

TABLE 2-CONTINUED
ACCOMACK COUNTY FISCAL YEAR 2026 BUDGET

Landfill Enterprise Fund	3,714,540
Water & Sewer Enterprise Fund	4,025,000
Total Expenditures	<u>89,402,963</u>
To Reserves:	
Transfer to Landfill Closure/Post Closure Reserve	385,587
Transfer to Rainy Day Reserve	<u>972,774</u>
Total Other Uses	<u>1,358,361</u>
Total Expenditures & Other Uses	<u>\$ 90,761,324</u>

Accomack County School Board	
Estimated Revenues & Other Sources:	
Charges for services	\$ 280,000
Other Sources	2,024,805
Local government aid	23,323,601
Commonwealth aid	49,542,103
Federal aid	<u>3,852,960</u>
Total Revenues	<u>79,023,469</u>
Appropriations:	
School Operating Fund	75,015,472
School Food Services Fund	<u>4,007,997</u>
Total Expenditures	<u>\$ 79,023,469</u>

Accomack County Economic Development Authority	
Estimated Revenues & Other Sources:	
From County	<u>\$ 60,000</u>
Appropriations:	
Operating Fund	<u>\$ 60,000</u>

TABLE 3
FISCAL YEAR 2026-2030 CAPITAL IMPROVEMENT PLAN SUMMARY

Accomack County, Virginia
Capital Improvement Plan
FY '26 thru FY '30

PROJECTS BY DEPARTMENT

Department	Project #	Priority	FY '26	FY '27	FY '28	FY '29	FY '30	Total
911 Commission								
Back-up 9-1-1 Fire/EMS Dispatch Center	22-E911-001	N/A	649,000					649,000
911 Commission Total			649,000					649,000
Airport								
Obstruction Removal/Land Service-Phase 5	20-Air-005	N/A		37,761				37,761
Obstruction Removal/Land Service-Phase 6	20-Air-006	N/A			45,900			45,900
Obstruction Removal-Off-Airport Design	20-Air-007	N/A			70,000			70,000
Fuel System Replacement	26-Air-001	N/A	175,000					175,000
Pavement around T-Hangars	26-Air-002	N/A	275,000					275,000
Airport Total			450,000	37,761	115,900			603,661
Information Technology								
IT Infrastructure Replacement	23-IT-001	N/A	260,000					260,000
Information Technology Total			260,000					260,000
Parks and Recreation								
Salem's Property Parks & Rec. Facility-Phase 4	16-PR-003	N/A	750,000					750,000
Watlops Park & Nature Trail	25-PR-001	N/A	1,500,000					1,500,000
Amphitheater-Salem's Park	26-PR-002	N/A	65,000					65,000
Salem's Park Indoor Facility	26-PR-01	N/A		1,750,000				1,750,000
Parks and Recreation Total			2,315,000	1,750,000				4,065,000
Planning								
Orley Area Transportation Improvements	13-PLN-001	N/A				500,000		500,000
Dereict Building Removal Program	14-PLN-001	N/A	150,000	150,000	150,000	150,000	150,000	750,000
Chincoteague Road Shoulders Study (Placeholder)	15-PLN-001	A				100,000		100,000
Comprehensive Plan Update	25-PLN-001	N/A	90,000					90,000
New Office Furnishings & Equipment	25-PLN-002	N/A	75,000					75,000
Land Use Ordinances Diagnostic & Update	25-PLN-004	N/A	45,000					45,000
Planning Total			360,000	150,000	150,000	750,000	150,000	1,500,000
Public Safety								
Public Safety Logistics Facility	17-PS-001	N/A	600,000					600,000
Grain Bin Extrication/Confined Space Equip	26-PS-001	N/A	100,000					100,000
Public Safety Total			700,000					700,000
Public Works								
Clerk's Office Fire Suppression	09-PW-011	N/A	180,000					180,000
Deep Creek Dock - Paving	17-PW-002	N/A	126,500					126,500
Debtors Prison Repairs	19-PW-002	N/A	346,500					346,500

TABLE 3-CONTINUED
FISCAL YEAR 2026-2030 CAPITAL IMPROVEMENT PLAN SUMMARY

Department	Project #	Priority	FY '26	FY '27	FY '28	FY '29	FY '30	Total
Industrial Park Lighting-Phase 2	21-PW-005	N/A	77,000					77,000
Capital Projects Contingency	21-PW-008	N/A	100,000	100,000	100,000	100,000	100,000	600,000
Parker Creek Dock and Ramp Replacement	22-PW-003	N/A	300,000					300,000
963 Track Loader	23-PW-001	N/A		525,000				525,000
Salemia Park Pavilion Concrete Overlay	23-PW-010	N/A	220,000					220,000
Broadway Landing Walkway	23-PW-012	N/A	231,000					231,000
Hacks Neck - Phase II	23-PW-014	N/A	250,000					250,000
Replace 210 Excavator at North Landfill	24-PW-006	N/A	300,000					300,000
Replace Mobile 3 - Garage Service Truck	24-PW-009	N/A	82,000					82,000
Replace Mobile 58-Road Tractor for STS	24-PW-012	N/A	250,000					250,000
Replace Rot-Off Truck	24-PW-013	N/A			355,000			355,000
Deep Creek Bulkhead	26-PW-002	N/A	280,000					280,000
Southside Chesconessex Ramp & Dock Replacement	25-PW-005	N/A	250,000					250,000
EOC/FTC Parking Lot Paving	25-PW-006	N/A	150,000					150,000
Gargatha Dock Replacement	25-PW-007	N/A	100,000					100,000
Gladding Landing Boat Ramp Replacement	25-PW-008	N/A	250,000					250,000
Wastewater Needs for Northern Accomack County	25-PW-016	N/A	5,000,000					5,000,000
Repair & Refurbish 50. Transfer Station Baler Bldg	25-PW-11	N/A	155,000					155,000
Clerk's Office Exterior Repairs	26-PW-001	N/A	250,000					250,000
Wisharts Point Abandoned Structure Demolition	26-PW-002	N/A	100,000					100,000
Interior & Exterior Painting Water Storage Tanks	26-PW-003	N/A	80,000					80,000
Repairs to Closure Turf	26-PW-004	N/A			85,000			85,000
Small Excavator	26-PW-005	N/A	95,000					95,000
Brush Grinder	26-PW-006	N/A		655,000				655,000
Anticrushing Dump Truck for Northern Landfill	26-PW-007	N/A				455,000		455,000
Regulatory Compliance LP Wastewater Treatment	26-PW-008	N/A	100,000					100,000
Public Works Total			9,273,000	1,280,000	540,000	555,000	100,000	11,748,000
School Board								
Classroom Painting-NMS	16-Sch-024	N/A					110,000	110,000
Facade Renovation-AHS	18-Sch-006	N/A					63,000	63,000
AMS, NMS, CHS Site Lighting Upgrade	19-Sch-011	N/A				78,700		78,700
Kitchen Hood Replacement-AHS	21-sch-002	N/A			50,000			50,000
Classroom Painting-CES	23-sch-001	N/A		92,000				92,000
Classroom Painting-CHS	23-sch-002	N/A			92,000			92,000
Classroom Painting - NMS	23-sch-004	N/A		110,000	92,000			202,000
Classroom Painting - MES	23-sch-009	N/A				110,000		110,000
Classroom Painting - KES	23-sch-010	N/A	120,000					120,000
AHS Back Hall Bathrooms	25-Sch-005	N/A			125,000			125,000
Sidewalks - AHS, NHS	25-Sch-006	N/A		60,000				60,000
Sidewalks - AES, KES, PES	25-Sch-007	N/A	75,000					75,000
Upgrade HVAC/Controls - NMS	25-Sch-008	N/A				75,000		75,000
Upgrade HVAC/Controls - AMS	25-Sch-009	N/A				75,000		75,000
Upgrade/Replace Fire Alarm Controls - AHS	26-Sch-010	N/A	80,000					80,000
Intercom, bell, Clock Sys - AMS	26-Sch-012	N/A					150,000	150,000
Intercom, bell, Clock Sys - NMS	26-Sch-013	N/A					150,000	150,000
Boiler Replacement - NHS	26-Sch-014	N/A	110,000					110,000
Storage/Operations Building	26-Sch-001	N/A	500,000					500,000
Classroom Painting - AES	26-Sch-002	N/A				110,000		110,000
Interior Commons Painting - AMS	26-Sch-003	N/A	75,000					75,000
Interior Commons Painting - NMS	26-Sch-004	N/A	75,000					75,000
Exterior Painting - PES	26-Sch-005	N/A		65,000				65,000
Exterior Painting - KES	26-Sch-006	N/A		65,000				65,000
Boiler Replacement - AMS	26-Sch-007	N/A		190,000				190,000
Boiler Replacement - MES	26-Sch-008	N/A				100,000		100,000
Air Handler - NHS Building Trades Class	26-Sch-009	N/A			180,000			180,000

TABLE 3-CONTINUED
FISCAL YEAR 2026-2030 CAPITAL IMPROVEMENT PLAN SUMMARY

Department	Project #	Priority	FY '26	FY '27	FY '28	FY '29	FY '30	Total
School Board Total			1,035,000	582,000	539,000	548,700	473,000	3,177,700
Transportation-VDOT								
Melba to Onley Seg: ESVA Rail Trail	26-RD-001	N/A	1,257,000		1,058,000	5,758,000		8,073,000
Eastern Shore Rail Trail Parkley	26-RD-002	N/A	267,000		1,097,000			1,364,000
Transportation-VDOT Total			1,524,000		2,155,000	5,758,000		9,437,000
GRAND TOTAL			16,566,000	3,799,761	3,499,900	7,611,700	723,000	32,200,361

VOTING AYE: Washington, Johnson, Phillips, Crockett, Tarr, Major, Hart

VOTING NAY: Parks, DeGeorges (remote)

ABSTAINING: None

ABSENT: None

Accomack County Board of Supervisors

By: 
H. Jackie Phillips, Chairman

Dated: 04-14-2025

I hereby certify that the foregoing is a true and correct copy of the Resolution approved at the April 14, 2025, meeting of the Accomack County Board of Supervisors, Accomack County, Virginia.

A COPY TESTE:


Michael T. Mason, County Administrator
And Clerk to the Board



County of Accomack, Virginia
Public Hearings Notice
Fiscal 2025-2026 Estimated Budget & Tax Rates
March 24, 2025 at 6:00 p.m. AND April 7, 2025 at 6:00 p.m.

A brief synopsis of the Operating and Capital Budget for the County of Accomack for the 2025-2026 Fiscal Year was ordered published by the Accomack County Board of Supervisors at a meeting held on February 26, 2025. The Operating and Capital Budget is published for informational and fiscal planning purposes only. **The Board of Supervisors will hold two public hearings on the Accomack County budget and tax rates on March 24, 2025 AND April 7, 2025, at Metompkin Elementary School, 24501 Parksley Road, Virginia with the budget hearing beginning at 6:00 P.M.** Citizens have the right to submit oral or written statements on the estimated budget & tax rates. Any citizen having questions concerning the estimated budget or tax rates needing special assistance to attend the meeting may contact the County Administrator's Office by calling (757) 787-5700 or (757) 824-5444 or by email: administration@co.accomack.va.us. A summary of the budget is available for inspection in the County Administrator's Office during normal business hours and is listed on the Accomack County website on the Finance Department "Budget Development" page. This notice is published in accordance with Virginia Code Sections 15.2-2506 and 58.1-3007.

Consolidated General Government Estimated Budget

Estimated Revenues & Other Sources			Estimated Expenditures & Other Uses		
General Property Taxes	\$	44,041,875	General Government Administration	\$	8,425,710
Other Local Taxes		12,843,426	Judicial		2,723,415
Permits, Fees, & Licenses		538,633	Public Safety (includes law enforcement and jail)		22,163,060
Fines & Forfeitures		150,000	Public Works		9,882,499
Use of Money & Property		2,597,966	Health & Welfare		7,696,335
Charges for Services		5,368,713	Education (local share of public school division budget)		23,323,601
Miscellaneous Revenue		307,449	Education (Community College supplement)		91,028
Recovered Costs		250,464	Recreation & Cultural		2,206,723
From the Commonwealth		11,705,341	Planning & Community Development		8,130,345
From the Federal Government		2,854,012	Contingency/Nondepartmental		990,544
Total Estimated Revenues		80,657,879	Debt Service		3,769,703
From Use of Fund Balance, General Fund		8,907,351	Total Estimated Expenditures		89,402,963
From Fund Balance, Other Funds.		1,196,094	"Rainy Day" Committed Fund Balance Addition		972,774
Total Estimated Revenues & Other Sources	\$	90,761,324	Landfill Assigned Fund Balance Addition		385,587
			Total Estimated Expenditures & Other Uses	\$	90,761,324

Accomack County School Board Estimated Budget

Estimated Revenues & Other Sources			Estimated Expenditures & Other Uses		
Charges for Services	\$	280,000	Instruction	\$	53,354,059
From Other Sources		2,024,805	Administration, Attendance, & Health		4,084,004
From the County		23,323,601	Pupil Transportation		5,362,746
From the Commonwealth		49,542,103	Operations & Maintenance		7,682,554
From the Federal Government		3,852,960	Food Services		4,007,997
Total Estimated Revenues & Other Sources	\$	79,023,469	Technology		4,235,601
			Transfers		296,508
			Total Estimated Expenditures and Other Uses	\$	79,023,469

Accomack County Economic Development Authority Estimated Budget

Estimated Revenues & Other Sources			Estimated Expenditures & Other Uses		
From the County	\$	60,000	Planning & Community Development	\$	60,000

Proposed Tax Rates per \$100 Valuation and Personal Property Tax Relief (PPTRA)

Type of Rate	2024 Adopted Rate ¹	2025 Proposed Rate ²	Type of Rate	2024 Adopted Rate ¹	2025 Proposed Rate ²
Real Estate & Mobile Homes (base rate)	\$0.383	\$0.383	Automobiles & Trucks (base rate)	\$3.630	\$3.630
Atlantic, Metompkin, Lee & Pungoteague EMS Tax Districts ³	\$0.101	\$0.151	Atlantic, Metompkin, Lee & Pungoteague EMS Tax Districts ³	\$0.090	\$0.090
Greenbackville & Captains Cove Area Mosquito Control District	\$0.015	\$0.015	Maximum Automobiles & Trucks Tax Rate	\$3.720	\$3.720
Maximum Real Estate & Mobile Home Tax Rate	\$0.499	\$0.549	Other Taxable Personal Property (base rate)	\$3.630	\$3.630
Machinery & Tools (base rate)	\$3.630	\$3.630	Atlantic, Metompkin, Lee & Pungoteague EMS Tax Districts ³	\$0.090	\$0.090
Atlantic, Metompkin, Lee & Pungoteague EMS Tax Districts ³	\$0.090	\$0.090	Maximum Other Taxable Pers. Property Tax Rate	\$3.720	\$3.720
Maximum Machinery & Tools Tax Rate	\$3.720	\$3.720	Personal Property Tax Relief:		
Airplanes (base rate)	\$0.730	\$0.730	Personal use vehicles valued at \$1,000 or less	100%	100%
Atlantic, Metompkin, Lee & Pungoteague EMS Tax Districts ³	\$0.020	\$0.020	All other personal use vehicles (Relief applies to first \$20,000 of value only)	31%	31%
Maximum Airplanes Tax Rate	\$0.750	\$0.750			

Proposed Fees

Fee Description	Current Rate	Proposed Rate
Cigarette tax (per pack) (amending Section 82-412 of the Accomack County Code)	\$0.20	\$0.40

EXPLANATION OF PROPOSED PROPERTY TAX RATES LISTED ABOVE

¹ The 2024 tax rate is the tax rate adopted by the Board of Supervisors last fiscal year.

² The 2025 "proposed" rate is the tax rate ordered advertised by the Board of Supervisors on February 26, 2025.

³ This special tax district imposes an "add-on" real estate and personal property tax rate that is used to fund emergency medical services (EMS). It does not apply to property located in the Town of Chincoteague.



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