



County of Accomack, VA

Fiscal Year 2026 Adopted Budget Communication

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Authored by: Finance Department

County of Accomack, VA

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Overview

The Accomack County Board of Supervisors adopted the County’s fiscal year 2026 (July 1, 2025 to June 30, 2026) Annual Fiscal Plan (aka County Budget) on April 14, 2025. The purpose of this communication is to highlight significant budget changes approved by the Board including the outcome of various funding requests received from departments and organizations both internal and external to County government. This communication also briefs affected parties of any funding related policies adopted by the Board that affects departments or other external entities.

- County departments
- Constitutional Officers
- External Organizations

Any requested increase in County funding not specifically cited as being approved in this summary is considered unfunded.

In addition to this Communication, internal departments and offices will receive line-item budgets prior to July 1, 2025.

The County’s Adopted Annual Fiscal Plan, the County’s “Official” budget document designed for transparency and communication to the public, will be available and posted on the County website when finalized.

Property Tax Rates/Fees

The real estate tax rates for Fiscal Year 2026 are increased by 5 cents from the prior year in order to designate for EMS to maintain current services. Property located in the Town of Chincoteague is unaffected by this rate increase.

The personal property tax rates will remain the same as FY25. The personal property tax rate for all taxable personal property was adopted at \$3.72 per \$100 of assessed value for Fiscal Year 2026.

The Personal Property Tax Relief credit for qualifying vehicles remained the same as the prior year at 31%.

Below are the property tax rates adopted by the Board for calendar year 2025:

2025 Real Estate Tax Rates:

Chincoteague \$0.383 per \$100 of assessed valuation
Captains Cove/Greenbackville..... \$0.549 per \$100 of assessed valuation
All other County areas..... \$0.534 per \$100 of assessed valuation

2025 Airplane Tax Rates:

Chincoteague \$0.73 per \$100 of assessed valuation
All other County areas..... \$0.75 per \$100 of assessed valuation

2025 Personal Property Tax Rates:

Chincoteague \$3.63 per \$100 of assessed valuation
All other County areas..... \$3.72 per \$100 of assessed valuation
Personal Property Tax Relief % for personal use vehicles:
 Valued at \$1,000 or less 100% of the assessed tax
 Valued over \$1,000 31% of tax assessed on first \$20,000 of value

Approved with the FY26 budget is an increase in the cigarette tax (per pack) from the current rate of \$0.20 to \$0.40. A compilation of all County taxes and fees set forth in the FY26 budget can be found in the County’s Tax and Fee Compendium effective 7/1/25.

Employee Compensation

County workforce recruitment and retention is a current initiative of the County’s strategic plan. The adopted budget includes funding for a 3% general compensation increase for regularly scheduled County and “state supported” local positions effective 7/1/25, contingent on state matching funds being made available. An additional local match was approved for a targeted 6% increase for Sheriff’s Office dispatch as announced by the Governor, contingent on state matching funds being made available.

Employee Benefits

Employee Health Insurance: Employee health insurance premiums will increase approximately 24% for the new plan year beginning June 1. Costs associated with this increase will be shared by both the employee and employer based on the percentage each

contributes towards the cost of their monthly insurance premium meaning that the County will, in most cases, pick up 80% of the cost increase.

In FY26, the add-on for dependent/spouse coverage remains constant at 50% and employee only coverage remains at 80% paid by the County.

Internal Department/Office Funding

Airport

The budget approved one-time funds in the amounts of \$18,600 for recoating the fuel storage tanks, \$17,800 for establishment of a perimeter fence boundary, \$15,000 for the local share of Phase II for the Runway 21 turnaround, and \$175,000 for a fuel system replacement. Also approved was operating funds for additional hangar maintenance (\$6,000) and leased generators (\$10,000).

Building, Planning and Economic Development

The FY26 budget included \$90,000 in capital funding towards a comprehensive plan update. In accordance with the County's strategic plan, the department also was granted \$150,000 for derelict building removal from capital funding.

County Administrator

In FY26, the Purchasing and Contracts Manager vacant FTE remains frozen within the County Administrator's office.

County Assessor

The Assessor received a total of \$42,500 consisting of \$5,200 operational funds and \$27,300 capital funds for a reassessment and CAMA maintenance and \$10,000 capital funds for employee field safety enhancement initiatives.

County Attorney

The FY26 budget provides an additional \$300 in operating funds to the County Attorney.

Electoral Board

The Electoral Board was budgeted an additional \$18,670 of operating funds. The increases included \$850 for Electoral Board salaries, \$12,000 for additional part-time wages, \$1,220 for professional services, \$1,600 for maintenance and service contracts, \$1,000 in office supplies and \$2,000 for additional postage.

Finance

Capital funds were approved for \$500,000 in this budget cycle to be used for projected increased acquisition costs to replace existing financial application.

General District Court

Additional operating funds were approved for \$18,000 in this budget cycle for a compensation supplement for Clerk of Court.

Information Technology

The budget provides an additional \$190,065 in operating funds and \$375,000 of one-time capital funds for the IT department as detailed below.

Description	Operating Funds	Capital Funds
General Fund:		
Support and maintenance costs	\$49,065	
Website redesign for Title II of the ADA	15,000	\$45,000
Social media archiving	8,000	
End of life hardware replacement		30,000
Dedicated internet service	38,000	
IT service desk	68,000	10,000
Preparis continuity software	12,000	5,000
Agenda and meeting management system replacement		25,000
Capital Projects Fund:		
IT infrastructure replacement		260,000
Total	\$190,065	\$375,000

Juvenile Domestic Relations Court

Additional operating funds were approved for \$18,000 in this budget cycle for a compensation supplement for Clerk of Court.

Juvenile Probation

The current budget includes an increase of \$1,500 for office supplies and \$862 for telephone costs in operating funds for the Juvenile Probation Office.

Parks and Recreation

In the FY26 budget, Parks and Recreation received \$116,500 in capital funds for an amphitheater at Sawmill Park as part of the County's strategic plan (\$65,000), uniforms for staff (\$1,500) and senior programs and employee engagement events as part of the County's strategic plan (\$50,000).

Public Safety

Public Safety’s Emergency Management received \$2,000 for drone maintenance in operational funding and \$12,000 for a drone in capital funding.

Public Safety’s Consolidated EMS Fund had \$168,311 in operating funds approved for an FTE to manage the EMS drug box program (\$140,311), PPE (\$20,000) and medical director increase (\$8,000). A projected vacancy savings of (\$603,421) was budgeted for the EMS Fund in FY26. This fund also had \$35,000 in capital funds approved for a SCBA washer.

Public Works

Funding for the following initiatives was included in the adopted budget:

Description	Operating Funds	Capital Funds
General Fund:		
Buildings and Grounds employee on-call program	16,000	
Buildings and Grounds maintenance costs	9,200	
Buildings and Grounds maintenance service contracts	32,700	
Buildings and Grounds electrical services increase	14,950	
Buildings and Grounds maintenance supplies	8,000	
911 building abandon heating oil UST		6,000
Buildings and Grounds building assessment and design		39,000
Debtor's Prison repairs		116,806
Clerk's Office exterior repairs		250,000
County buildings conceptual redesign		60,000
Parker Creek improvements		300,000
Deep Creek improvements		280,000
Gladding Landing improvements		250,000
Solid Waste staff training - household hazardous waste	1,000	
Solid Waste tire balancer		11,000
Solid Waste oil burner		12,000
Litter Control fuel increase	500	
Total General Fund	\$ 82,350	\$ 1,324,806
Landfill Fund		
Supply increase	5,250	
Materials increase	10,000	
South Transfer Station leachate treatment services	15,000	
North Landfill excavator		300,000
South Transfer Station road tractor		250,000
Total Landfill Fund	\$ 30,250	\$ 550,000

Description	Operating Funds	Capital Funds
<u>Water and Wastewater Fund</u>		
Northern Accomack County wastewater needs (Strategic plan initiative)		3,550,000
Water storage tanks painting		80,000
Maintenance contract increase	2,000	
County Admin waterworks additional funds		29,000
Fees	1,000	
Leased vehicle	13,000	
Total Water and Wastewater Fund	\$ 16,000	\$ 3,659,000

Registrar

The Registrar received \$32,800 in operational funds for part-time wages and part-time overtime wages (\$21,600), increased postage (\$2,000), repairs and maintenance (\$1,340), advertising (\$1,475), telecommunications (\$2,000), convention and education (\$900) and voting equipment warranties (\$3,485). The office was also provided \$39,900 in capital funds for upgrade of voting equipment.

Risk Management

A \$31,320 increase was granted to Risk Management to cover FY26 anticipated changes in various areas of insurance.

Wallops Research Park

Capital funds for \$900,000 were included in the FY26 budget for construction of an access road.

Rainy Day/Stabilization Fund

The adopted budget designated \$972,774 of unassigned General Fund balance to the Rainy Day/Stabilization Fund to assist with the Board's plan to increase it to the level recommended by the Government Finance Officers Association (GFOA) in future years.

Operating Budget Contingency

The County's FY26 operating budget contingency is being increased by \$27,169 to \$338,854. This reserve is maintained at no less than 0.5% of total General Fund budgeted expenditures and other uses (transfers). It is budgeted 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.

Constitutional Offices

Clerk of Court

During this fiscal year, the Clerk of Court received an additional \$33,000 in capital funds for the Circuit Court for courtroom attorney tables (\$3,000) and for the Clerk of Court office for a document archiving part-time employee (\$30,000).

Commissioner of Revenue

In FY26, the Commissioner of Revenue was granted an additional \$31,904 in operating funding for tax relief programs (\$9,000 for surviving spouses and \$22,904 for veterans, seniors and disabled persons).

Commonwealth's Attorney

This department's FY26 budget includes operating increases for \$12,850 for software maintenance and \$985 for dues and memberships.

Sheriff

Sheriff – Corrections was granted one-time funding of \$25,000 for painting the jail hallway and \$28,000 for jail window pane replacements. An additional \$33,600 for operational funding was included for inmate tablets FCC charges also.

Sheriff – Court Services had \$33,334 operating funds approved in the current budget in order to maintain its vehicle fleet .

Sheriff - Law Enforcement's additional capital funds were approved for \$33,600 for safety cameras (\$6,240) and maintenance costs (\$27,360). Adopted operating costs consisted of increases for additional safety cameras (\$36,000), maintenance costs (\$40,000) and camera electric costs (\$1,580). Also included in the FY26 budget is \$290,500 for 3.5 additional School Resource Officers' salaries and benefits.

Sheriff - Ordinance Enforcement's FY26 budget was increased by \$32,640 capital funding for a vehicle.

Treasurer

The Treasurer's office received an operating fund increase of \$10,000 for postage increases.

External Organization Funding

Accomack County School Board

Local funding for the School Division is dictated by a revenue sharing formula that allocates 52.2% of General Fund revenue from property taxes, other local taxes and non-categorical aid to public education. The result of this formula for FY26 yielded an additional \$209,777 in local funding for the School Division, bringing the total allocation to \$23,323,601.

Accomack County Social Services Board

Local funding for the Social Services Board will increase by \$108,371 in FY26. An \$18,371 increase for Social Services' share of a 3% COLA will increase their General Fund contribution to \$962,455 to cover the local share of costs. Comprehensive Services Act's local share of expenditure match will increase by \$90,000 to \$290,000 in FY26.

Eastern Shore Public Library

The budget allocation to the library of \$833,685 for FY26 includes an increase of \$35,660 in operational funding for a 3% staff COLA.

Volunteer Fire and Rescue Companies

The County supports 14 different volunteer fire and rescue companies through operational subsidies. The amount of the subsidy is dependent upon the services provided by each company and compliance with the County/Company funding agreement. The FY26 budget provides the following subsidies:

Company Name	General Fund Contribution	FY26 Additional Contribution ¹	Fire Tax Distribution ²	Total
New Church	\$ 12,250	\$ 10,714	\$ 140,141	\$ 163,105
Greenbackville	20,250	10,714	140,141	171,105
Chincoteague	20,250	10,714	140,141	171,105
Atlantic	16,250	10,714	140,141	167,105
Saxis	20,250	10,714	140,141	171,105
Bloxom	20,250	10,714	140,141	171,105
Parksley	20,250	10,714	140,141	171,105
Tasley	12,250	10,714	140,141	163,105
Onancock	20,250	10,714	140,141	171,105
Melfa	20,250	10,714	140,141	171,105
Wachapreague	20,250	10,714	140,141	171,105
Painter	12,250	10,714	140,141	163,105
Oak Hall Rescue	12,250	10,714	140,141	163,105
Tangier	20,250	10,714	140,141	171,105
Total	\$ 247,500	\$ 149,996	\$ 1,961,974	\$ 2,359,470

¹ Funded from the FY26 cigarette tax increase.

² Portion of General Fund tax rate designated for fire and rescue by the Board of Supervisors.

Actual amounts contributed may vary from the above due to the fact that part of each subsidy is determined via a funding formula which uses actual property tax collections as one of its variables.

In the FY26 budget cycle, a PPE replacement assistance grant program for the volunteer fire and rescue companies for \$250,000 was also adopted with one-time funding.

Other External Organizations

- The Accomack County Health Department received additional operational funding of \$22,979 to cover the local share of operating expenses. With this increase, the amount approved pursuant to the Health Department’s support agreement totals \$788,969 for FY26.
- The 911 Commission was granted a supplementary \$133,000 in operating funds. Actual amounts paid as the communication tax share may vary from the adopted amount due to the fact that the reimbursement formula uses actual County communication tax collections as one of its variables. The final 911 Commission FY26 budget is \$1,102,101 which includes \$236,250 for the communication tax subsidy and \$865,851 for a contribution subsidy.

Description	Operating Funds
County share of ESVARRS electric	\$ 11,133
County share of ESVARRS fiber	23,035
County share of ESVARRS site lease	3,891
County share of ESVARRS insurance	14,217
Contingent upon Northampton County providing 33% match rate and approval of required amendment to the joint resolution creating the 911 Commission by both Accomack and Northampton Counties:	
County share of salary increases	55,391
County share of employee benefits/holiday related increases	25,333
Total 911 Commission adoptions	\$ 133,000

Note: ESVARRS is the Eastern Shore of Virginia Regional Radio System.

- Subsidies (including operating and capital funds) for other external organizations provided in the adopted budget are as follows:

Organization	Adopted Budget FY25	Adopted Budget FY26
Accomack County Dental Program	\$ 30,971	\$ 30,971
A-N Planning District Commission	\$73,821	\$126,171
A-N Transportation District Commission	\$6,704	\$6,704
Assateague Public Beach (beach relocation)	\$50,000	\$50,000
Chincoteague Chamber of Commerce	\$25,000	\$25,000
E.S. Area Agency on Aging	\$28,430	\$33,430
E.S. Coalition Against Domestic Violence	\$40,000	\$40,000
E.S. Community College	\$91,028	\$91,028
E.S. Community Services Board	\$218,524	\$278,575
E.S. of VA Groundwater Committee	\$65,021	\$65,021
E.S. of VA Housing Alliance	\$29,215	\$29,215
E.S. of VA Housing Mission	\$0	\$9,999
E.S. Small Business Development Center	\$4,607	\$4,607
E.S. Soil and Water Conservation	\$21,154	\$21,154
E.S. SPCA	\$7,000	\$7,000
E.S. Tourism Commission	\$209,438	\$234,438
Economic Development Authority	\$10,000	\$60,000
Star Transit	\$355,258	\$365,824
Town of Chincoteague	\$0	\$63,000

Audit Requirement for External Organizations

All external organizations receiving County funding which are separate and distinct from the County of Accomack and not included in the scope of the County’s annual external audit are reminded that they must submit annual financial statements to the County Finance Department during the coming fiscal year.

What type of financial statements to furnish, audited or unaudited, is dependent on the amount of funds the organization receives from the County. The policy that outlines these requirements can be downloaded from the County Finance Department’s webpage at <https://www.co.accomack.va.us/departments/finance/financial-policies>.

Recap of Strategic Plan Goals Funded

The Accomack County Board of Supervisors refined Strategic Priorities in September 2024. Multiple strategic plan goals were funded within the FY26 budget.

- The County set aside additional funding for wastewater needs in Northern Accomack. (Within Water and Wastewater Fund)

- The County continued a voluntary derelict building removal program. (Within Building, Planning and Economic Development department)
- Funds were provided for a comprehensive plan update. (Within Building, Planning and Economic Development department)
- Funding for a 3% cost of living increase effective 7/1/25 was adopted withing the FY26 budget. Additional local match funding was approved for a targeted 9.3% increase for Sheriff's Office dispatch as announced by the Governor. (Within employee compensation/contingency)
- The County approved a supplementary contribution to the 911 Commission for the local match on targeted 9.3% increase so that all dispatch staff in the County receive a similar increase. (Within Other External Organizations/911 Commission)
- The FY26 budget approved the employer share of the estimated increase in the cost of employee health insurance. (Within employee benefits/contingency)
- Additional senior program funding was adopted again this FY. (Within Parks and Recreation department)
- Funds were provided for an amphitheater for recreational activities at Sawmill Park. (Within Parks and Recreation department)
- Funding was set aside for an access road to be used by NASA at Wallops Research Park. (Within Wallops Research Park)
- In FY26, additional funds were approved for increased projected cost of ERP software implementation. (Within Finance department)
- Software to assist with management of the County's business continuity program were provided in this budget cycle. (Within Information Technology department)
- Funds dedicated for the Septic and Well Assistance Program (SWAP) through the A-NPDC were approved. (Within Other External Organizations/Subsidies)