



ACCOMACK COUNTY

SUMMARY FINANCIAL REPORT

4TH QUARTER FISCAL YEAR 2025 (UN AUDITED)

SEPTEMBER 17, 2025
BOARD OF SUPERVISORS
MEETING

County of Accomack, Virginia Summary Financial Report

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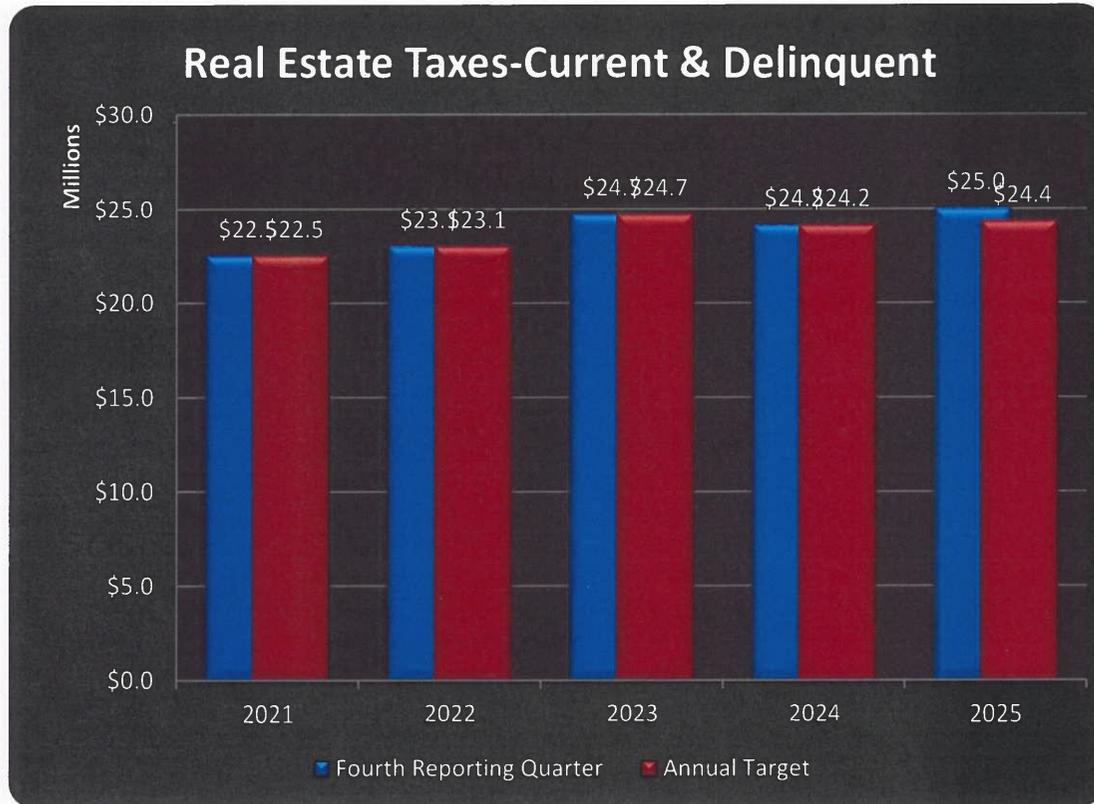


County of Accomack, Virginia
Summary Report of Major Revenues (All funds)
For the Fiscal Years 2025 and 2024

Revenue	FY 2025 Estimate	As a % of Total County Revenue	Quarter 4			Fiscal Year-To-Date			% Annual Growth Required by 2025 Estimate	↑ or ↓
			FY 2025	FY 2024	% Change	FY 2025	FY 2024	% Change		
Property Taxes:										
Real Estate Tax	\$ 24,369,562	32.2%	\$ 12,806,904	\$ 11,916,609	7.5%	25,042,689	24,182,327	3.6%	0.8%	↑
Personal Property Tax	14,115,877	18.6%	6,550,528	6,400,346	2.3%	14,309,704	14,115,876	1.4%	-3.5%	↑
Real Estate Taxes-Public Svc Corp.	2,233,291	2.9%	1,058,026	799,424	32.3%	2,205,234	1,560,956	41.3%	43.1%	↓
Other Revenues:										
Local Sales & Use Tax	5,589,387	7.4%	1,575,732	1,350,740	16.7%	5,760,364	5,546,433	3.9%	0.8%	↑
Vehicle License Fees	700,000	0.9%	503,496	494,105	1.9%	667,956	667,050	0.1%	4.9%	↓
Recordation Tax	434,250	0.6%	113,452	125,315	-9.5%	536,201	442,021	21.3%	-1.8%	↑
Communication Sales Tax	740,004	1.0%	162,814	162,517	0.2%	667,120	670,381	-0.5%	10.4%	↓
Cigarette Tax	1,120,044	1.5%	218,446	238,036	-8.2%	843,800	1,044,291	-19.2%	7.3%	↓
Consumer Utility Taxes	1,100,000	1.5%	213,138	221,458	-3.8%	1,092,992	1,058,307	3.3%	3.9%	↓
Building Permits	371,230	0.5%	100,081	118,923	-15.8%	399,425	388,620	2.8%	-4.5%	↑
Transient Occupancy Tax	1,300,781	1.7%	398,785	350,207	13.9%	1,192,463	1,199,990	-0.6%	8.4%	↓
Landfill Tipping Fees	4,030,127	5.3%	801,976	1,018,251	-21.2%	3,713,499	3,718,456	-0.1%	8.4%	↓
Meals Tax	1,010,626	1.3%	244,775	276,832	-11.6%	972,249	1,019,168	-4.6%	-0.8%	↓
Investment Income	1,081,975	1.4%	455,589	655,470	-30.5%	3,301,860	3,288,237	0.4%	-67.1%	↑
Shared Expense Reimbursements	5,421,319	7.2%	1,366,634	1,327,780	2.9%	5,035,304	5,183,580	-2.9%	4.6%	↓
Total	\$ 63,618,473	84.0%	\$ 26,570,376	\$ 25,456,012	4.4%	\$ 65,740,859	\$ 64,085,691	2.6%	2.7%	↓

Summary Financial Report (Major Revenue Section)- continued

The following major revenue sources represent more than 82.5% of total budgeted revenue for all appropriated funds.



OVERVIEW:

Real estate taxes represent the County's single largest revenue source accounting for 32.2% of all estimated revenue for FY25. The County's total real estate tax rate is composed of separate rates levied for the General Fund, School Debt Service Fund, Consolidated EMS fund, Greenback Ville/Captains Cove Mosquito Control Fund and District Fire Funds. The revenues shown below and in the graph include all real estate taxes except for those associated with public service corporations regardless of what purpose they were levied for.

HISTORICAL DATA:

Fiscal Year	Annual Target	Fourth Reporting Quarter	Remainder	Percent Collected
2020	20,987,946	20,987,946	-	100%
2021	22,536,444	22,536,444	-	100%
2022	23,058,312	23,058,312	-	100%
2023	24,749,876	24,749,876	-	100%
2024	24,182,327	24,182,327	-	100%
2025	24,369,562	25,042,689	(673,127)	103%

TAX RATES:

Taxing District	Calendar Tax Year Rates					
	2020	2021	2022	2023	2024	2025
Atlantic	0.61	0.61	0.61	0.595	0.595	0.484
GrBville/Capts. Cove Mosq. Contro	0.635	0.635	0.635	0.62	0.62	0.499
Metompkin	0.61	0.61	0.61	0.595	0.595	0.484
Lee	0.61	0.61	0.61	0.595	0.595	0.484
Pungoteague	0.61	0.61	0.61	0.595	0.595	0.484
Chincoteague	0.48	0.48	0.48	0.465	0.465	0.383

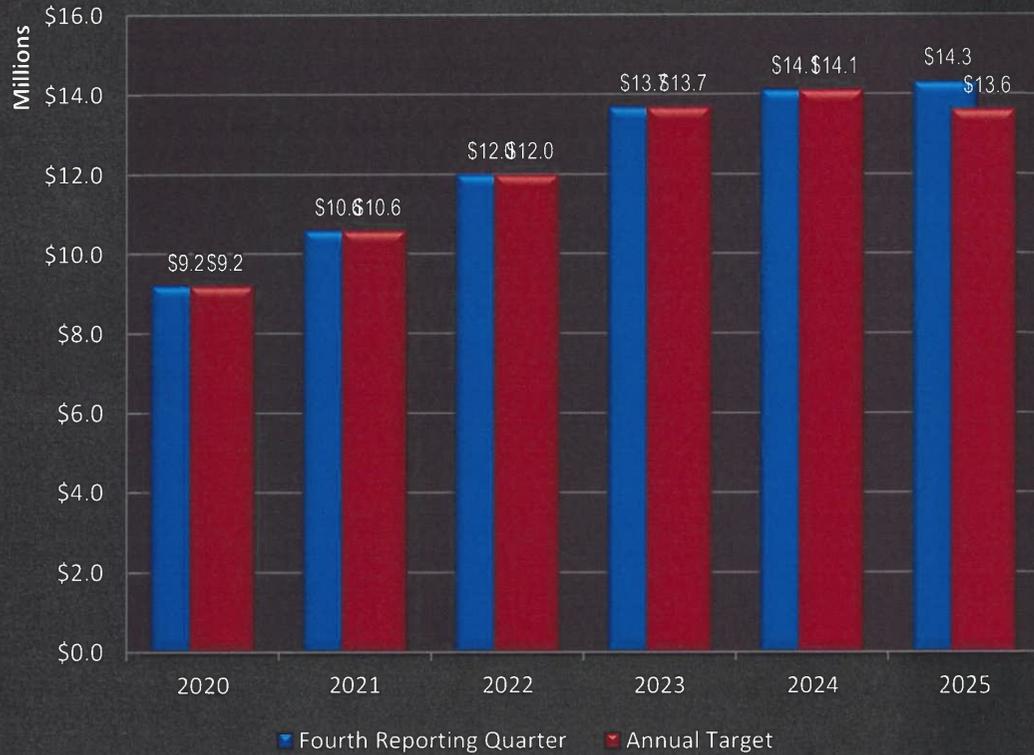
REAL ESTATE LEVY HISTORY:

Tax Year (Calendar)	% increase (decrease)
2020	2.1%
2021	0.8%
2022	6.6%
2023	1.7%
2024	2.2%
2025	9.0%

COMMENTS:

Annual fiscal year target is higher than last fiscal year. At the end of the fourth quarter 103% of annual target has been collected. This exceeds FY24 by more than \$850,000.

Personal Prop. Taxes-Current & Delinquent



OVERVIEW:

Personal property taxes represent the County's second largest revenue source accounting for 18.6% of all FY25 estimated revenue. The County's total personal property tax rate is composed of separate rates levied for the General Fund, School Debt Service Fund, Consolidated EMS fund and District Fire Funds. The revenues shown below and in the graph include all personal property taxes except for those associated with public service corporations regardless of what purpose they were levied for. In FY 23 a new class and tax rate associated was deployed for vehicles and certain other state code defined items with gross vehicle weight less than 7500 pounds in reaction to significantly increased assessed values. Also in FY 23 one vehicle was exempted from tax for certain volunteer fire personnel.

HISTORICAL DATA:

Fiscal Year	Annual Target	Fourth Reporting Quarter	Remainder	Percent Collected
2020	9,197,935	9,197,935	0	100%
2021	10,593,659	10,593,659	(0)	100%
2022	12,006,057	12,006,057	(0)	100%
2023	13,684,882	13,684,882	0	100%
2024	14,115,877	14,115,876	1	100%
2025	13,623,336	14,309,704	(686,368)	105%

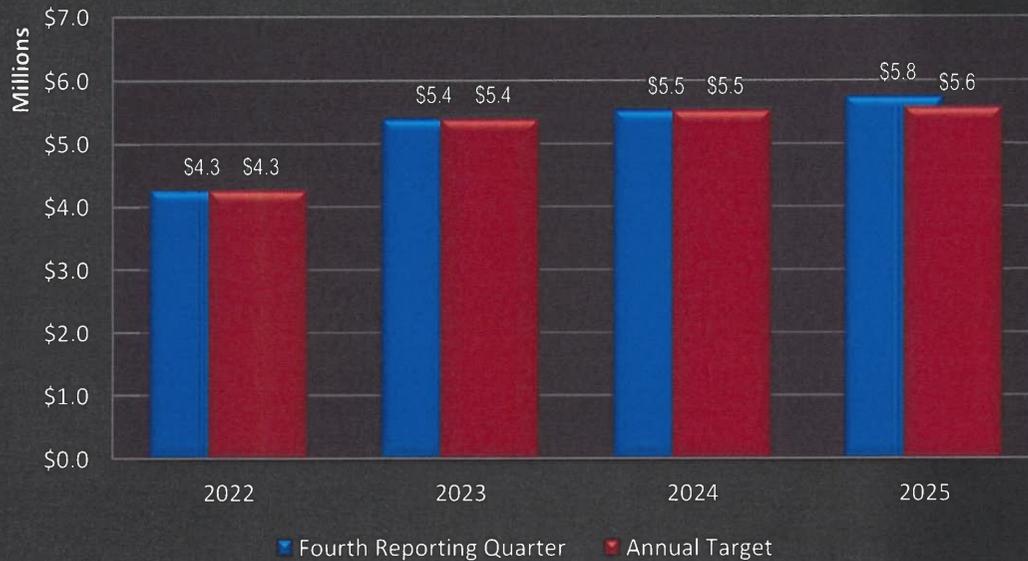
TAX RATES:

Taxing District	Tax Year					
	2020	2021	2022	2023	2024	2025
Atlantic	3.72	3.72	2.99/3.72	3.72	3.72	3.72
Metompkin	3.72	3.72	2.99/3.72	3.72	3.72	3.72
Lee	3.72	3.72	2.99/3.72	3.72	3.72	3.72
Pungoteague	3.72	3.72	2.99/3.72	3.72	3.72	3.72
Chincoteague	3.63	3.63	2.9/3.63	3.63	3.63	3.63

COMMENTS:

Current Year Budget Estimate: For the Forth Quarter FY25, collections exceed annual target by \$686,368 or 5 %.

Local Sales and Use Taxes



OVERVIEW:

The Commonwealth of Virginia's sales and use tax rate is 5.3% with 1% remitted back to the jurisdiction from where the tax was collected. A portion of the local sales tax that is remitted back must be disbursed to incorporated towns. The disbursement to the towns is based on school age population. The graph and historical amounts shown are net of these disbursements. Local sales and use taxes make up 7.4% of estimated revenue for FY25.

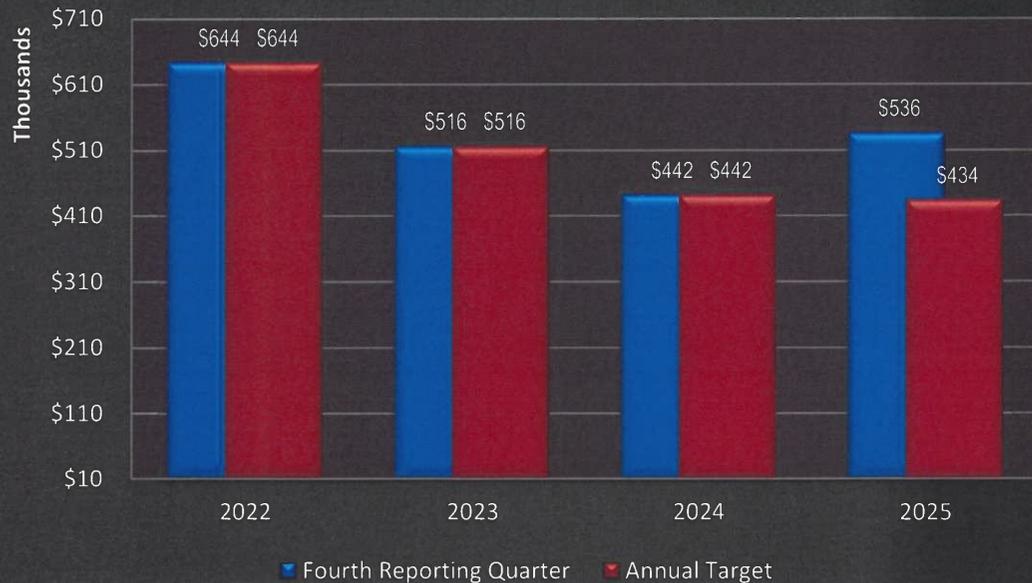
HISTORICAL DATA:

Fiscal Year	Annual Target	Fourth Reporting Quarter	Remainder	Percent Collected
2021	4,723,871	4,723,871	-	100%
2022	4,276,390	4,276,390	-	100%
2023	5,406,075	5,406,075	-	100%
2024	5,546,433	5,546,433	-	100%
2025	5,589,387	5,760,364	(170,977)	103%

COMMENTS:

Sales tax revenue for FY25 exceeded FY24 by over \$200,000.

Recordation Taxes



OVERVIEW:

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

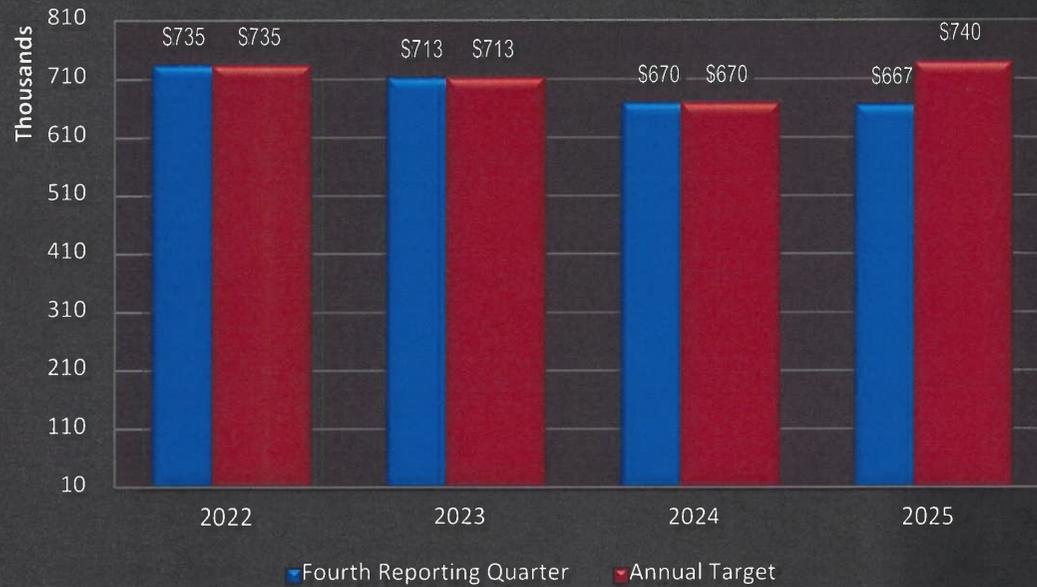
HISTORICAL DATA:

Fiscal Year	Annual Target	Fourth Reporting Quarter	Remainder	Percent Collected
2021	598,679	598,679	-	100%
2022	644,066	644,066	-	100%
2023	516,500	516,500	-	100%
2024	442,021	442,021	-	100%
2025	434,250	536,201	(101,951)	123%

COMMENTS:

Recordation tax revenue for FY25 is 21% higher than FY24.

Communication Tax



OVERVIEW:

The State imposes a communications sales and use tax on the charge for or sale of communication services at a rate of 5%. The State distributes a portion of these taxes back to localities based on their pro rata share of local communication taxes collected in FY06. The County uses approximately 37% of this revenue stream to support the operations of the Eastern Shore 911 Commission. Communication taxes make up 1% of total estimated revenue for FY25.

HISTORICAL DATA:

Fiscal Year	Annual Target	Fourth Reporting Quarter	Remainder	Percent Collected
2021	756,940	756,940	-	100%
2022	734,692	734,692	-	100%
2023	713,368	713,368	-	100%
2024	670,381	670,381	-	100%
2025	740,004	667,120	72,884	90%

COMMENTS:

Continued drop off in this tax compared to annual budget and prior fiscal year revenue which thereby causes an increase in local assistance provided to the E911 Center for its operations.

Cigarette Tax



OVERVIEW:

Accomack County implemented a cigarette tax effective July 1, 2022 at 10 cents per pack or \$ 1 per carton. Effective July 1, 2023, the tax rate moved to 20 cents per pack, or \$ 2 per carton for FY25.

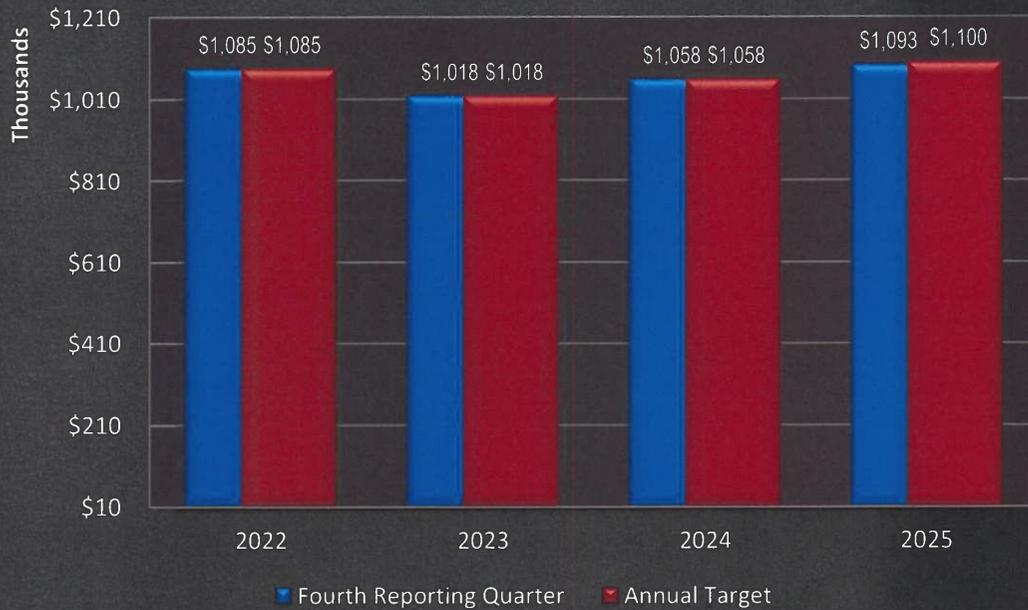
HISTORICAL DATA:

Fiscal Year	Target	Fourth Reporting Quarter	Remainder	Percent Collected
2023	657,108	657,108	-	100%
2024	1,044,291	1,044,291	-	100%
2025	1,120,044	843,800	276,244	75%

COMMENTS:

Cigarette Tax dropped approximately 20% when compared to last Fiscal Year.

Consumer Utility Taxes



OVERVIEW:

Acomack levies a tax on the purchase of electricity delivered to consumers by service providers in accordance with Virginia Code §58.1-3814. The tax is based on kilowatts as opposed to the amount of the bill. The tax rate for residential customers is \$0.00321 while the tax rate for commercial customers is \$0.00342. This tax does not apply to customers located in towns that provide police or fire protection and water or sewer services, as they levy their own consumer utility taxes. Consumer Utility taxes make up 1.5% of all estimated general fund revenue for FY25.

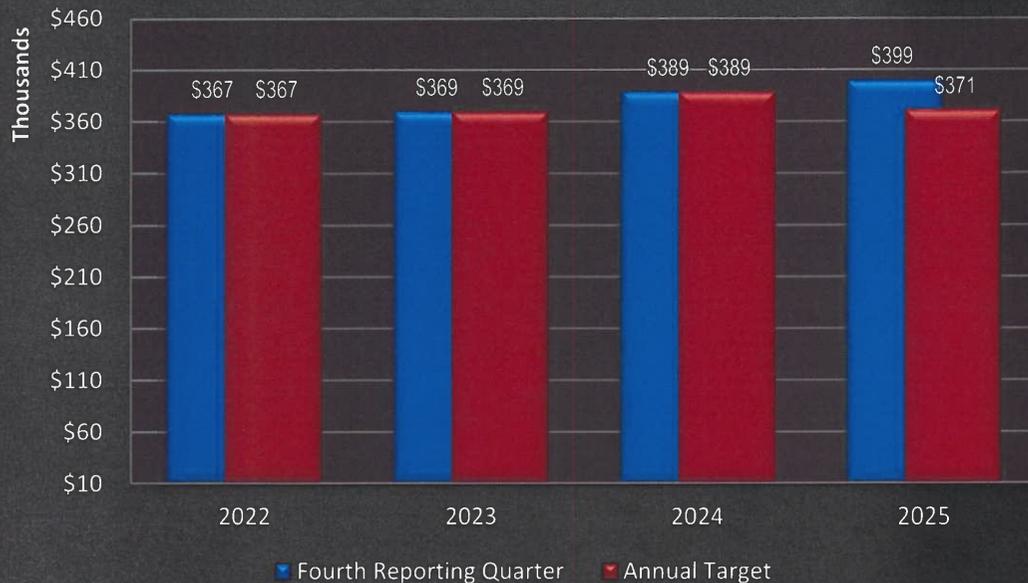
HISTORICAL DATA:

Fiscal Year	Annual Target	Fourth Reporting Quarter	Remainder	Percent Collected
2021	1,047,622	1,047,622	-	100%
2022	1,085,157	1,085,157	-	100%
2023	1,018,057	1,018,057	-	100%
2024	1,058,307	1,058,307	-	100%
2025	1,100,000	1,092,992	7,008	99%

COMMENTS:

For FY25, the Consumer Utility Tax Revenue is ahead of FY24 by more than \$30,000.

Building Permits



OVERVIEW:

The Code of Virginia §15.2-2286 provides authority to levy fees for building code enforcement. The majority of building permit revenue is derived from fees on new construction and remodels/alterations. Fees are generally based on square feet however there are several flat fees which also apply. Building permits make up less than 1% of all estimated general fund revenue for FY25.

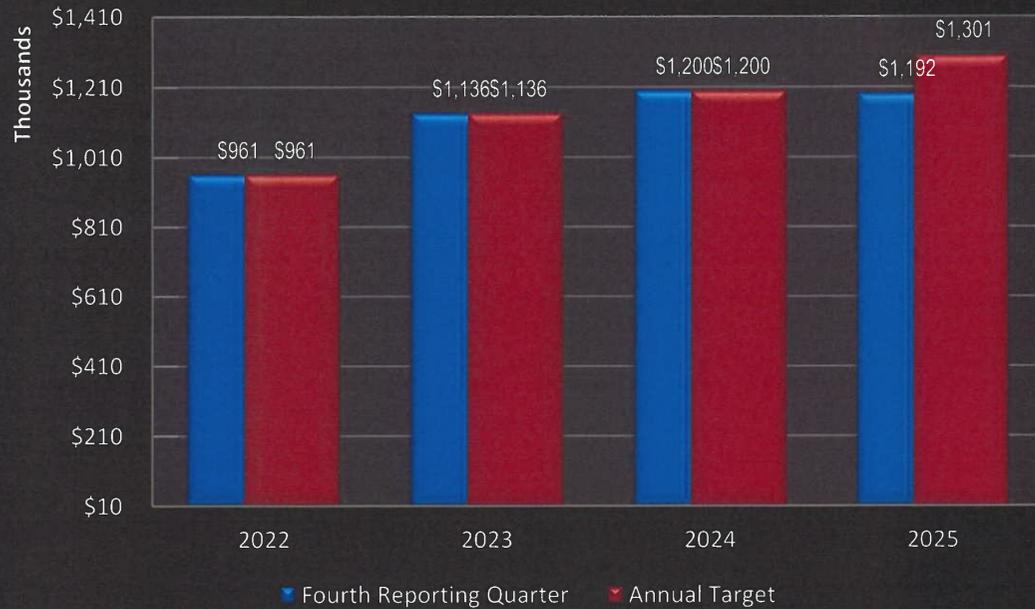
HISTORICAL DATA:

Fiscal Year	Annual Target	Fourth Reporting Quarter	Remainder	Percent Collected
2021	300,288	300,288	-	100%
2022	367,419	367,419	-	100%
2023	369,369	369,369	-	100%
2024	388,620	388,620	-	100%
2025	371,230	399,425	(28,195)	108%

COMMENTS:

For FY 25, Building Permit Revenue is ahead of the last four fiscal years.

Transient Occupancy Taxes



OVERVIEW:

Pursuant to the Code of Virginia § 58.1-3819, the County levies a 5% tax on the total amount paid for room rental by or for any transient to any hotel or travel campground. Generally, this tax does not apply within the limits of incorporated towns who have enacted a transient occupancy tax ordinance; however, there is one exception. A rate of 2% does apply within the limits of the Town of Chincoteague who also has enacted a transient tax ordinance. This exception is the result of an annexation agreement reached in 1989 between the County and Town. Transient occupancy taxes make up 1.6% of all estimated revenue for FY25.

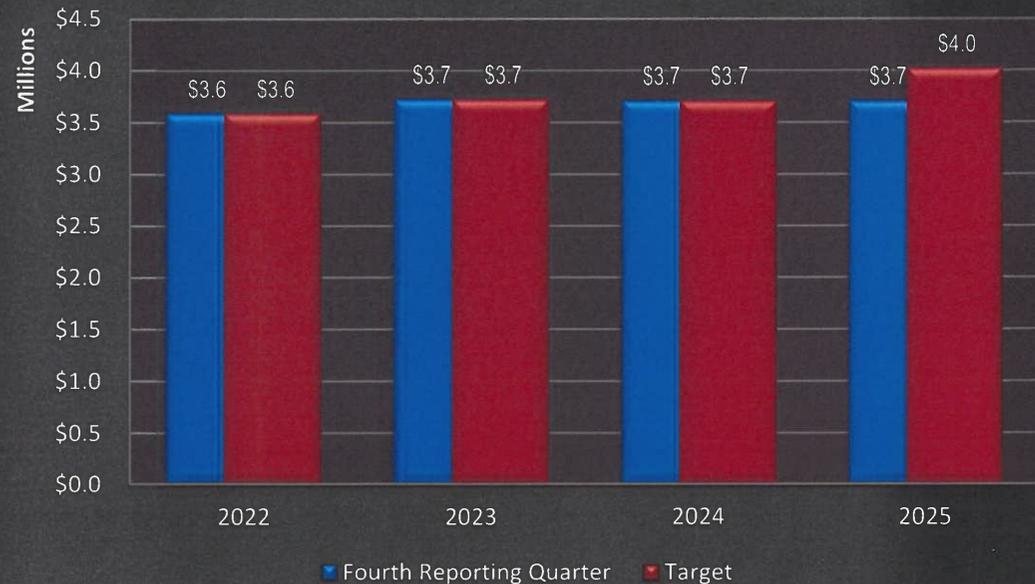
HISTORICAL DATA:

Fiscal Year	Annual Target	Fourth Reporting Quarter	Remainder	Percent Collected
2021	898,193	898,193	-	100%
2022	960,636	960,636	-	100%
2023	1,135,775	1,135,775	-	100%
2024	1,199,990	1,199,990	-	100%
2025	1,300,781	1,192,463	108,318	92%

COMMENTS:

For the Fiscal Year 2025, the County's TOT revenue is below annual budget by 8% and slightly below last fiscal year.

Landfill Tipping Fees



OVERVIEW:

The County's landfill enterprise fund is primarily funded from tipping fees. These charges are based on the number of tons of waste disposed and account for 5.3% of all estimated revenue for FY25.

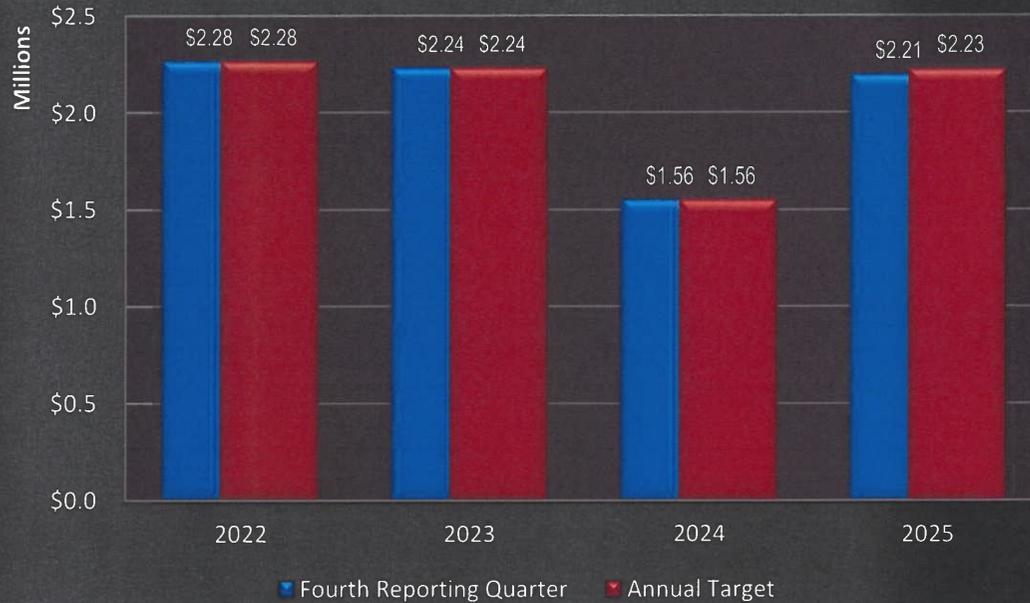
HISTORICAL DATA:

Fiscal Year	Target	Fourth Reporting Quarter	Remainder	Percent Collected
2021	3,560,065	3,560,065	-	100%
2022	3,596,222	3,596,222	-	100%
2023	3,731,598	3,731,598	-	100%
2024	3,718,456	3,718,456	-	100%
2025	4,030,127	3,713,499	316,628	92%

COMMENTS:

Tipping fee rate change for the FY 25 again. Tipping fee revenue remained relatively constant to prior fiscal year but was 8% below annual budget.

Public Service Corporation Real Estate Taxes



OVERVIEW:

Public Service Corporation (PSC) property taxes are accounted for separately from other property taxes due to their method of assessment. PSC taxable values are determined by the State Corporation Commission (SCC). The SCC's taxable real estate values are calculated by multiplying the market value of the property times the assessment ratio as determined by the State Department of Taxation. PSC real property tax rates are the same rate as the general real estate tax rate. PSC real estate taxes represent 2.9% of total estimated revenue for FY25.

HISTORICAL DATA:

Fiscal Year	Annual Target	Fourth Reporting Quarter	Remainder	Percent Collected
2021	2,800,021	2,800,021	-	100%
2022	2,277,446	2,277,446	-	100%
2023	2,241,801	2,241,801	-	100%
2024	1,560,956	1,560,956	-	100%
2025	2,233,291	2,205,234	28,057	99%

COMMENTS:

SCC values are released every September and adjustments are made to calendar tax assessments at that time. Public Service Corporation RE tax revenue exceeded last fiscal year.

Shared Expense Reimbursements



OVERVIEW:

Shared expense revenues are those received from the Commonwealth for their share of expenditures for activities considered to be a state/local responsibility. These activities are primarily those of constitutional offices including operation of the County jail such as jail per diems. Shared expense reimbursements make up 7.2% of all revenue for FY25.

HISTORICAL DATA:

Fiscal Year	Annual Target	Fourth Reporting Quarter	Remainder	Percent Collected
2021	3,982,327	3,982,327	-	100%
2022	4,221,639	4,221,639	-	100%
2023	4,305,308	4,305,308	-	100%
2024	5,183,580	5,183,580	-	100%
2025	5,421,319	5,035,304	386,015	93%

COMMENTS:

Shared Expense Reimbursement was slightly behind FY24 due to vacancies.

Vehicle License Fees



OVERVIEW:

The fee is levied on all motor vehicles garaged outside of incorporated towns. The vehicle license fee is added to the personal property tax bill and is subject to the collection methods as the personal property tax. The current vehicle fee is \$27.00/\$25.00 for motorcycles. Vehicle license fees make up slightly less than 1.0% of all estimated revenue for FY25.

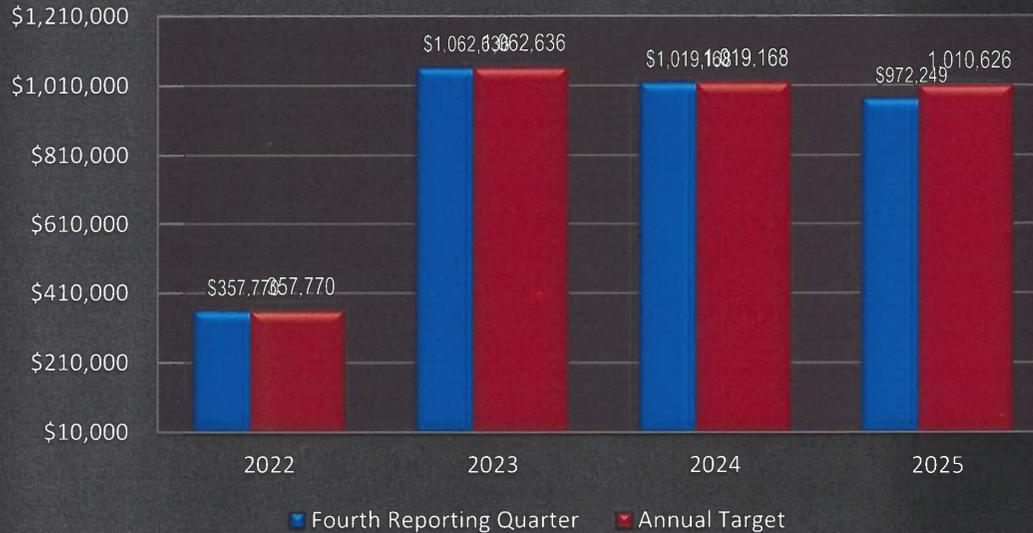
HISTORICAL DATA:

Fiscal Year	Annual Target	Fourth Reporting Quarter	Remainder	Percent Collected
2021	648,287	648,287	-	100%
2022	723,023	723,023	-	100%
2023	700,014	700,014	-	100%
2024	667,050	667,050	-	100%
2025	700,000	667,956	32,044	95%

COMMENTS:

Heaviest collection of the VLF is during the first installment or spring billing for personal property. FY25 continues to be slightly ahead of FY24 revenue numbers.

Meals Tax



OVERVIEW:

Meals tax was instituted effective January 1, 2022 in the County of Accomack. The meals tax already existed in some of the County's towns, thus any sales therein are exempt from County tax. FY 23 is the first year that the County budgeted for this tax. The rate set is 5% of prepared food and beverage as per County code chapter 82 article VIII. Meals tax is 1.3% of estimated revenue for FY 25.

HISTORICAL DATA:

Fiscal Year	Annual Target	Fourth Reporting Quarter	Remainder	Percent Collected
2022	357,770	357,770	-	0%
2023	1,062,636	1,062,636	0	100%
2024	1,019,168	1,019,168	0	100%
2025	1,010,626	972,249	38,377	96%

COMMENTS:

Meals Tax revenues have decreased in the last two fiscal years.

Investment Income



OVERVIEW:

Income from investment of County and ACPS excess funds.

HISTORICAL DATA:

Fiscal Year	Annual Target	Fourth Reporting Quarter	Remainder	Percent Collected
2021	n/a	n/a	n/a	n/a
2022	n/a	n/a	n/a	n/a
2023	n/a	n/a	n/a	n/a
2024	3,288,237	3,288,237	-	100%
2025	1,081,975	3,301,860	(2,219,885)	305%

COMMENTS:

This revenue source only became a "major" revenue source in FY24. It continues to outperform expectations.

Summary Financial Report (Expenditure Section)

Expenditure Report for the period July 1, 2024 - June 30, 2025

ACCOUNT	DESCRIPTION	ADOPTED BUDGET	REVISED BUDGET	ENCUMBERED AMOUNT	YTD ACTUAL	REMAINING BALANCE	% of Budget Used
101.1101	BOARD OF SUPERVISORS	124,452.00	124,452.00	.00	106,632.47	17,819.53	85.7%
101.1201	COUNTY ADMINISTRATOR	487,064.00	489,862.00	.00	338,484.81	151,377.19	69.1%
101.1204	LEGAL SERVICES	251,950.00	279,511.00	.00	249,166.34	30,344.66	89.1%
101.1206	HUMAN RESOURCES	500,236.00	524,586.00	.00	431,075.83	93,510.17	82.2%
101.1209	COMMISSIONER OF REVENUE	342,429.00	349,851.00	.00	345,455.36	4,395.64	98.7%
101.1210	COUNTY ASSESSOR	848,817.00	866,123.00	.00	703,071.42	163,051.58	81.2%
101.1213	TREASURER	739,892.00	868,691.00	.00	879,676.63	-10,985.63	101.3%
101.1215	FINANCE	1,164,321.00	1,471,425.00	.00	863,867.96	607,557.04	58.7%
101.1216	IT & MANAGEMENT SERVICES	1,692,949.00	1,807,129.00	.00	1,805,702.55	1,426.45	99.9%
101.1219	RISK MANAGEMENT	391,315.00	391,315.00	.00	291,976.37	99,338.63	74.6%
101.1301	ELECTORAL BOARD	111,279.00	111,279.00	.00	62,394.18	48,884.82	56.1%
101.1302	REGISTRAR	304,993.00	310,488.00	.00	264,908.55	45,579.45	85.3%
101.2101	CIRCUIT COURT	122,725.00	124,132.00	.00	114,782.04	9,349.96	92.5%
101.2102	GENERAL DISTRICT COURT	11,490.00	11,490.00	.00	10,207.08	1,282.92	88.8%
101.2103	CHIEF MAGISTRATE	16,938.00	16,938.00	.00	3,454.50	13,483.50	20.4%
101.2104	JUVENILE & DOMESTIC REL CT	13,650.00	13,650.00	.00	9,856.70	3,793.30	72.2%
101.2106	CLERK OF THE CIRCUIT COURT	607,624.00	728,799.00	.00	700,730.34	28,068.66	96.1%
101.2107	SHERIFF - COURT SERVICES	818,059.00	839,106.00	.00	477,493.85	361,612.15	56.9%
101.2110	COMMISSIONER OF ACCOUNTS	214.00	214.00	.00	.00	214.00	0.0%
101.2201	COMMONWEALTH'S ATTORNEY	684,944.00	720,362.00	.00	601,910.16	118,451.84	83.6%
101.2203	VICTIM/WITNESS ASSISTANCE	141,051.00	151,680.00	.00	124,370.86	27,309.14	82.0%
101.3102	SHERIFF - LAW ENFORCEMENT	4,153,985.00	4,421,797.00	.00	4,892,343.88	-470,546.88	110.6%
101.3202	VOLUNTEER FIRE & RESCUE	265,110.00	378,610.00	.00	226,675.77	151,934.23	59.9%
101.3301	SHERIFF - CORRECTION & DENTN	3,716,901.00	3,794,958.00	.00	3,771,421.43	23,536.57	99.4%
101.3303	JUVENILE PROBATION OFFICE	202,297.00	203,586.00	.00	181,178.12	22,407.88	89.0%
101.3305	COMMUNITY CORRECTION PROGRAM	313,889.00	342,839.00	.00	334,555.81	8,283.19	97.6%
101.3410	BUILDING INSPECTIONS	906,393.00	922,431.00	.00	742,006.13	180,424.87	80.4%
101.3450	ORDINANCE ENFORCEMENT	122,704.00	125,051.00	.00	113,210.09	11,840.91	90.5%
101.3501	ANIMAL CONTROL	321,848.00	327,605.00	.00	290,693.14	36,911.86	88.7%
101.3502	REG. ANIMAL CONTROL FACILITY	140,884.00	142,701.00	.00	138,694.14	4,006.86	97.2%
101.3505	EMERGENCY MANAGEMENT	170,036.00	180,474.00	.00	167,091.13	13,382.87	92.6%

Summary Financial Report (Expenditure Section)

Expenditure Report for the period July 1, 2024 - June 30, 2025

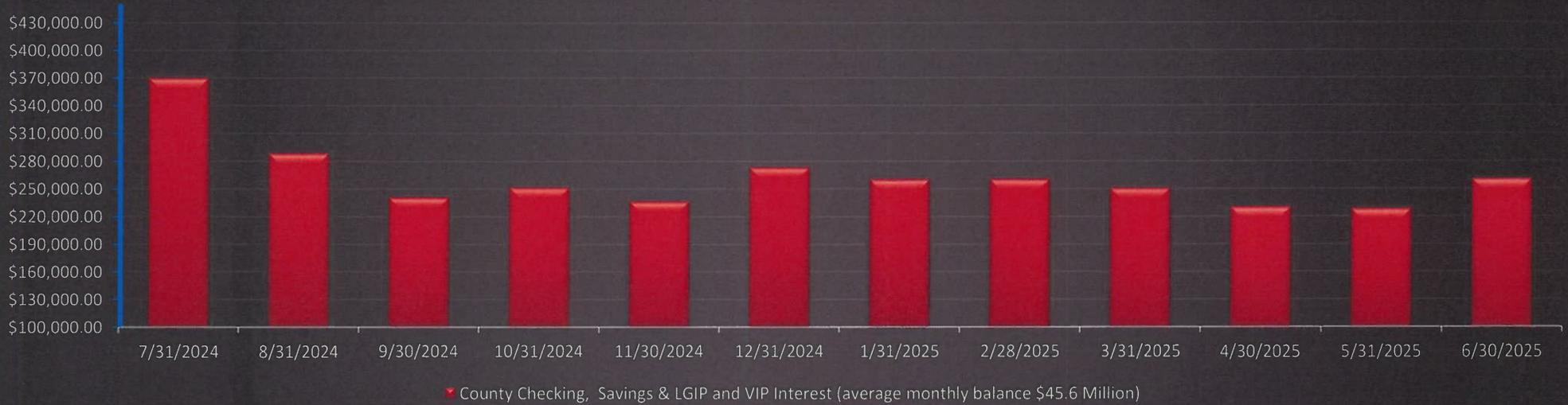
ACCOUNT	DESCRIPTION	ADOPTED BUDGET	REVISED BUDGET	ENCUMBERED AMOUNT	YTD ACTUAL	REMAINING BALANCE	% of Budget Used
101.3530	MEDICAL EXAMINER	5,000.00	5,000.00	.00	1,530.00	3,470.00	30.6%
101.4102	DITCH MAINTENANCE	312,668.00	928,194.00	.00	94,014.25	834,179.75	10.1%
101.4203	LITTER CONTROL	606,983.00	620,098.00	.00	414,364.99	205,733.01	66.8%
101.4206	SOLID WASTE	3,377,913.00	3,637,370.19	.00	3,610,363.37	27,006.82	99.3%
101.4302	BUILDING & GROUNDS	2,063,686.00	2,335,457.00	.00	2,009,185.15	326,271.85	86.0%
101.5101	HEALTH DEPARTMENT	796,961.00	796,961.00	.00	796,961.00	.00	100.0%
101.5205	COMMUNITY SERVICES BOARD	218,524.00	218,524.00	.00	218,524.00	.00	100.0%
101.5306	PROPERTY TAX RELIEF	302,375.00	302,375.00	.00	.00	302,375.00	0.0%
101.7109	PARKS & RECREATION	271,514.00	275,372.00	.00	236,639.14	38,732.86	85.9%
101.7205	TRANSLATOR TV/COMM TOWERS	104,457.00	195,914.00	.00	42,311.93	153,602.07	21.6%
101.7302	PUBLIC LIBRARY	798,025.00	798,025.00	.00	798,025.00	.00	100.0%
101.8101	PLANNING DISTRICT COMM. #22	73,821.00	73,821.00	.00	73,821.00	.00	100.0%
101.8103	HOUSING REDEVELOPMENT CORP	29,215.00	29,215.00	.00	29,215.00	.00	100.0%
101.8105	ENTERPRISE ZONE INCENTIVES	.00	23,017.00	.00	.00	23,017.00	0.0%
101.8106	EROSION & SEDIMENT CONTROL	173,279.00	176,578.00	.00	181,868.03	-5,290.03	103.0%
101.8107	PLANNING & COMM DEVELOPMENT	697,887.00	812,561.00	.00	731,858.58	80,702.42	90.1%
101.8108	A-N TRANS DISTRICT COMM.	6,704.00	6,704.00	.00	6,704.00	.00	100.0%
101.8109	TOURISM COMMISSION	209,438.00	310,219.00	.00	310,219.00	.00	100.0%
101.8110	CONTRIBUTIONS	687,498.00	2,979,319.00	.00	563,079.00	2,416,240.00	18.9%
101.8114	WALLOPS RESEARCH PARK (OPER)	25,964.00	42,964.00	.00	32,643.11	10,320.89	76.0%
101.8204	JOHNSON/GYP MOTH/AG PRG COMM	13,151.00	13,151.00	.00	.00	13,151.00	0.0%
101.8305	COOPERATIVE EXTENSION PROG.	101,444.00	101,444.00	.00	70,172.65	31,271.35	69.2%
101.9103	CONTINGENCIES	728,931.00	141,880.00	.00	.00	141,880.00	0.0%
101.9104	DEBT SERVICE	290,664.00	290,664.00	.00	290,664.14	-.14	100.0%
101.9201	REVENUE REFUNDS	.00	.00	.00	32,736.78	-32,736.78	100.0%
101.9301	TRANSFERS TO OTHER FUNDS	30,585,993.00	40,025,286.00	.00	21,832,765.68	18,192,520.32	54.5%
103	SOCIAL SERVICES OPERATING	5,130,465.00	5,435,111.05	.00	5,078,479.60	356,721.45	93.4%
202	COMPREHENSIVE MGMT POOL	1,082,016.00	1,405,721.00	530,123.66	1,773,964.11	-903,140.77	163.9%
203	LAW LIBRARY	7,500.00	79,775.00	.00	4,203.57	75,571.43	5.3%
206	STORMWATER ORDINANCE-PLANNING	206,308.00	209,607.00	.00	86,886.68	122,720.32	41.5%
214	CONSOLIDATED EMS	7,481,898.00	7,876,001.44	.00	7,263,247.47	612,753.97	92.2%

Summary Financial Report (Expenditure Section)

Expenditure Report for the period July 1, 2024 - June 30, 2025

ACCOUNT	DESCRIPTION	ADOPTED BUDGET	REVISED BUDGET	ENCUMBERED AMOUNT	YTD ACTUAL	REMAINING BALANCE	% of Budget Used
218	CONSOLIDATED FIRE FUND	1,955,958.00	2,907,926.00	.00	1,855,129.77	1,052,796.23	63.8%
225	MOSQUITO CONTROL	60,000.00	60,000.00	.00	33,466.87	26,533.13	55.8%
274	COURTHOUSE SECURITY FUND	146,034.00	146,034.00	.00	163,507.05	-17,473.05	112.0%
275	DRUG SEIZURES FUND	1,000.00	26,768.00	.00	466.90	26,301.10	1.7%
293	FIRE PROGRAMS FUND	88,700.00	260,073.00	.00	96,271.76	163,801.24	37.0%
294	HAZARDOUS MATERIALS TEAM	30,000.00	121,619.00	.00	38,409.92	83,209.08	31.6%
295	911 SYSTEMS	969,101.00	1,931,637.00	.00	1,206,456.27	725,180.73	62.5%
299	COUNTY GRANTS FUND	.00	1,141,880.00	.00	218,903.26	922,976.74	19.2%
305	COUNTY CAPITAL PROJECTS	2,235,400.00	7,287,296.00	.00	2,105,828.01	5,181,467.99	28.9%
311	C D B G PROGRAMS	.00	396,815.00	.00	131,704.24	265,110.76	33.2%
330	HAZARD MITIG PROJECTS	.00	371,041.00	.00	25,766.81	345,274.19	6.9%
338	REGIONAL LIBRARY	.00	.00	.00	125,061.00	-125,061.00	100.0%
350	QUINBY BOAT HARBOR IMPROV.	.00	508,877.00	.00	109,216.92	399,660.08	21%
351	GREENBACKVILLE HARBOR IMPROV.	.00	621,040.00	.00	77,407.99	543,632.01	12%
401	DEBT SERVICE-EDUCATION	2,847,662.00	2,847,662.00	.00	2,842,882.34	4,779.66	99.8%
601	PARKS & RECREATION ENTERPRIS	15,000.00	15,000.00	.00	27,350.98	-12,350.98	182.3%
602	AIRPORT ENTERPRISE FUND	453,234.00	2,379,226.00	.00	908,971.62	1,470,254.38	38.2%
604	E.D.A. ENTERPRISE FUND	10,000.00	228,935.00	.00	280,409.36	-51,474.36	122.5%
605	LANDFILL ENTERPRISE FUND	3,406,842.00	3,657,341.22	.00	3,638,421.23	18,919.99	99.5%
606	WATER&SEWER ENTERPRISE FUND	3,100,000.00	3,150,000.00	.00	360,871.70	2,789,128.30	11.5%
		91,399,652.00	119,246,633.90	530,123.66	80,074,038.87	38,637,787.37	

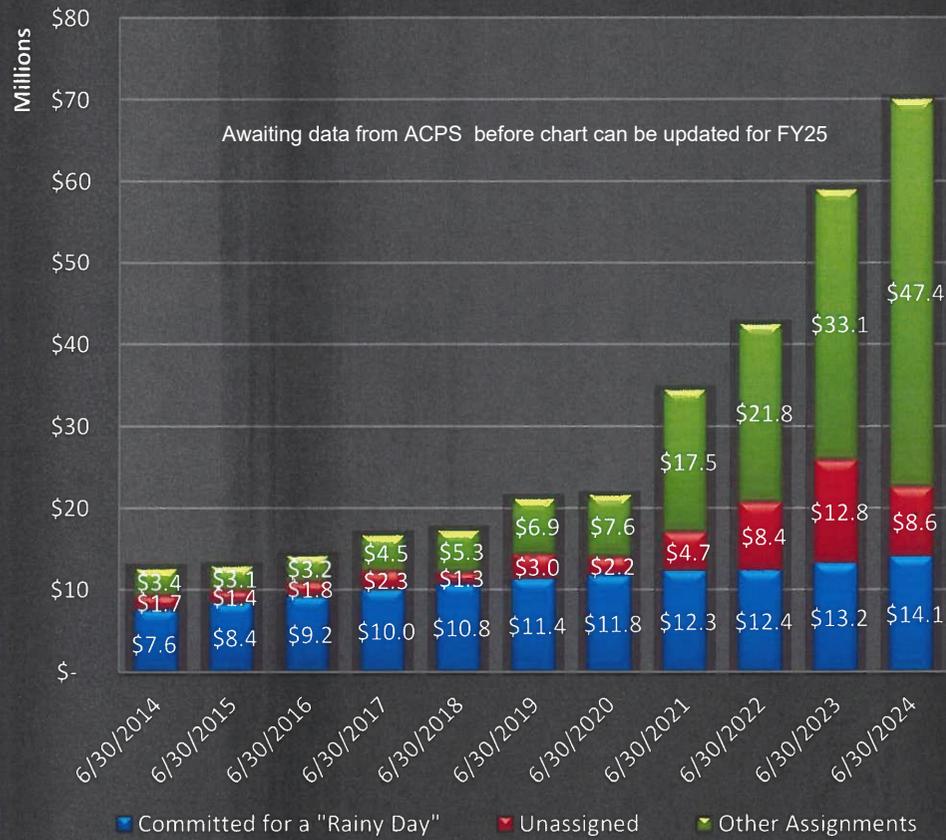
Interest Earnings



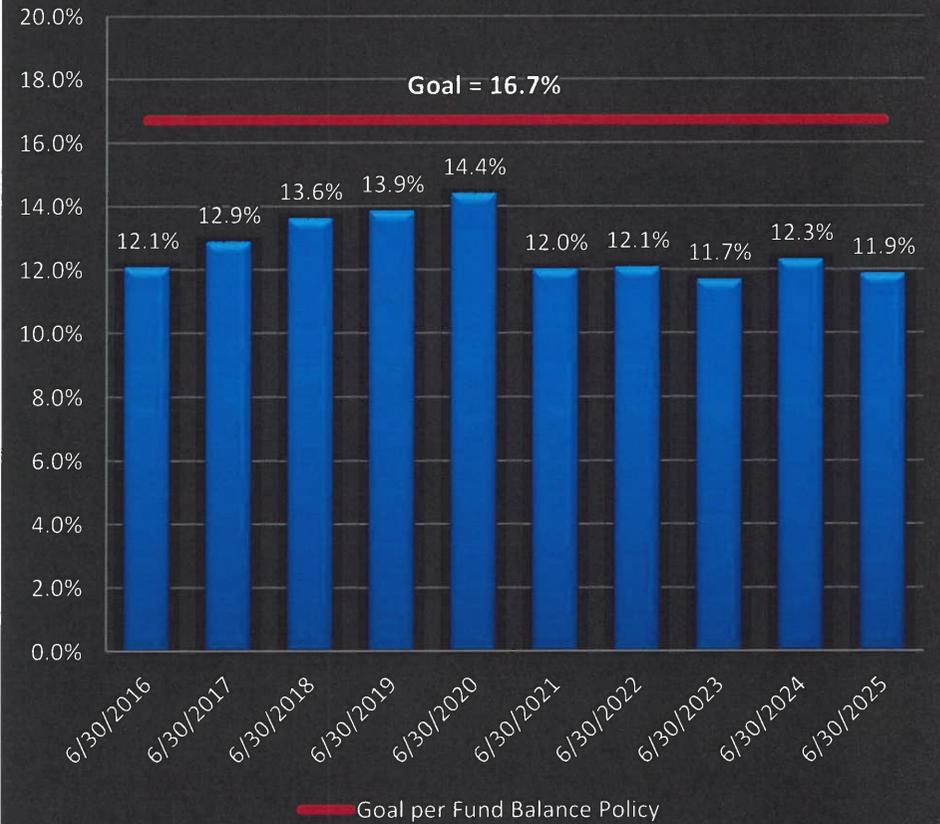
Delinquent Property Taxes by Tax Year As of 6/30/2025 updated annually



Unrestricted General Fund Balance

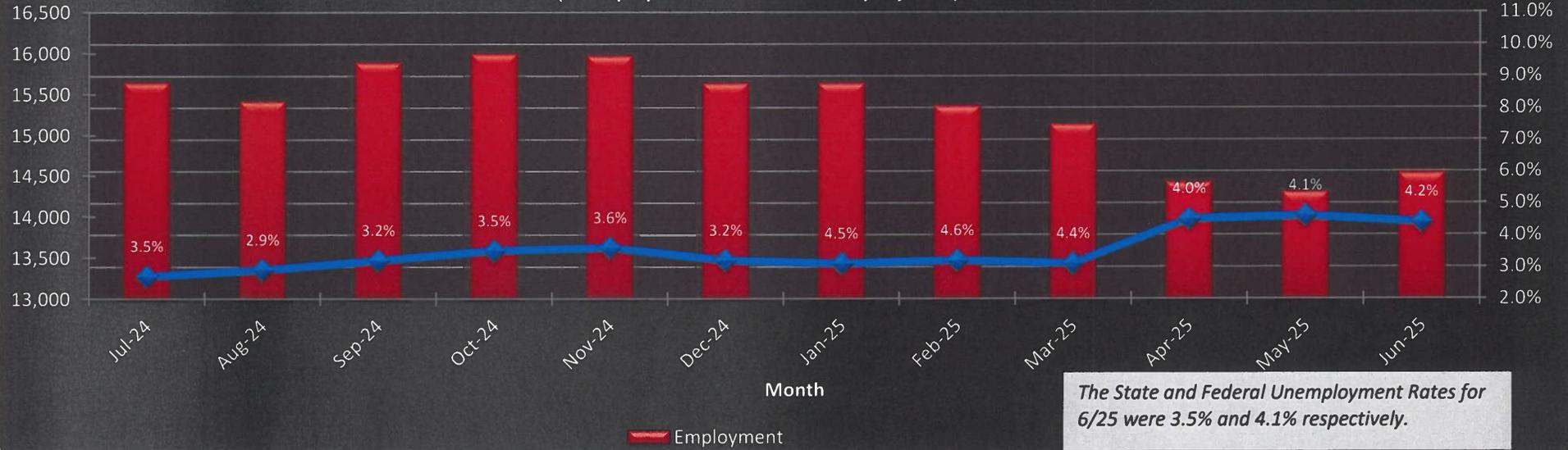


Fund Balance Committed for a "Rainy Day" as a % of General Fund & School Funds Revenue

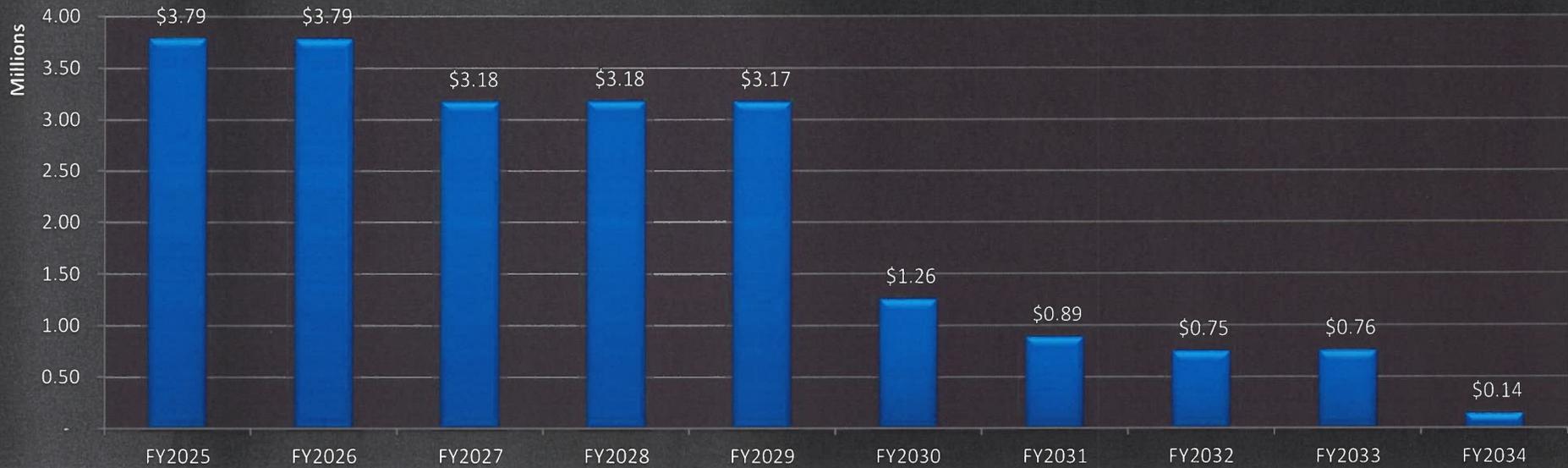


Accomack County Number **Employed** & Unemployment Rate

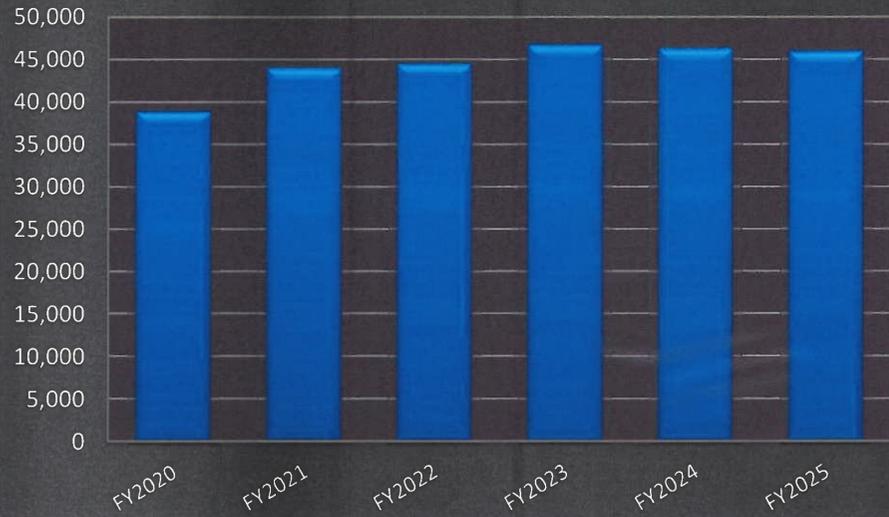
(Unemployment rate not seasonally adjusted)



Total County Debt Service By Fiscal Year



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



Budget Contingency Balance by Month

