



ACCOMACK COUNTY

SUMMARY FINANCIAL REPORT

1ST QUARTER FISCAL YEAR 2026 (UNAUDITED)

NOVEMBER 19, 2025
BOARD OF SUPERVISORS
MEETING

County of Accomack, Virginia

Summary Financial Report

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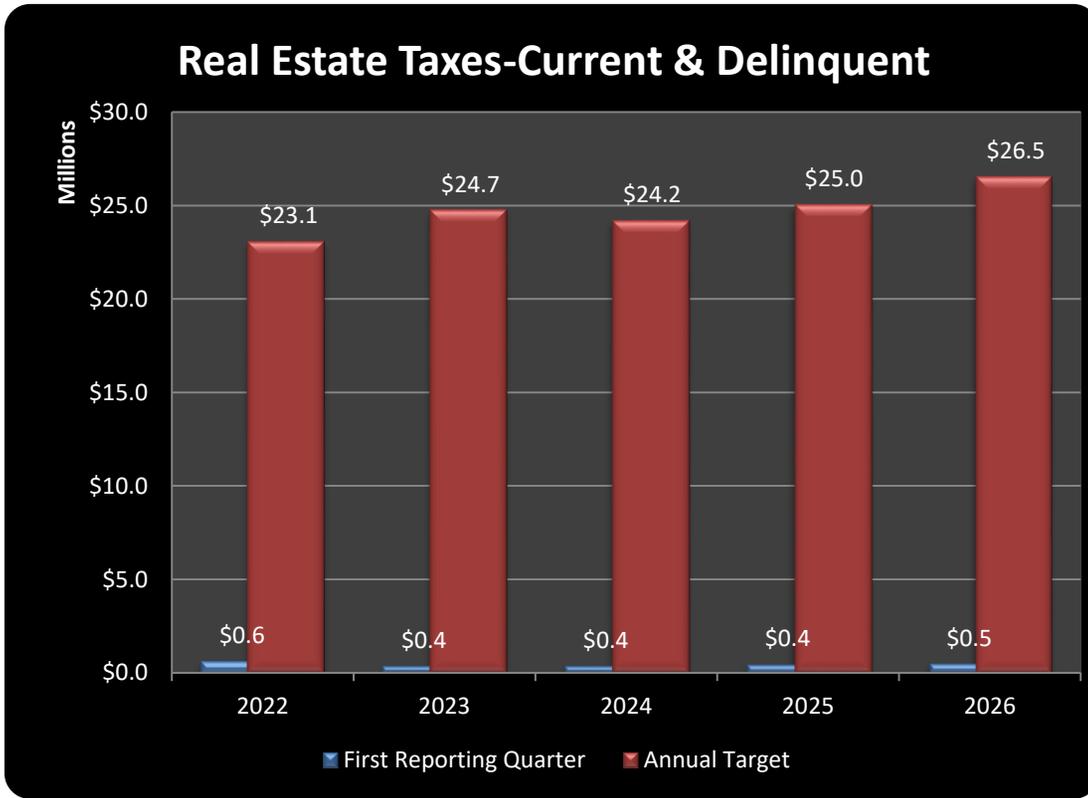
County of Accomack, Virginia
Summary Report of Major Revenues (All funds)
For the Fiscal Years 2026 and 2025



Revenue	FY 2026 Estimate	As a % of Total County Revenue	Quarter 1			Fiscal Year-To-Date			% Annual Growth Required by 2025 Estimate	↑ or ↓
			FY 2026	FY 2025	% Change	FY 2026	FY 2025	% Change		
Property Taxes:										
Real Estate Tax	\$ 26,530,718	35.0%	\$ 478,220	\$ 436,766	9.5%	478,220	436,766	9.5%	5.9%	↑
Personal Property Tax	14,174,984	18.7%	408,088	275,891	47.9%	408,088	275,891	47.9%	-0.9%	↑
Real Estate Taxes-Public Svc Corp.	2,193,118	2.9%	(128,267)	(688)	18531.6%	(128,267)	(688)	-18731.6%	-0.5%	↓
Other Revenues:										
Local Sales & Use Tax	5,586,465	7.4%	1,716,698	1,672,837	2.6%	1,716,698	1,672,837	2.6%	-3.0%	↑
Vehicle License Fees	700,000	0.9%	98,376	36,169	172.0%	98,376	36,169	172.0%	4.8%	↑
Recordation Tax	448,250	0.6%	158,682	116,110	36.7%	158,682	116,110	36.7%	-16.4%	↑
Communication Sales Tax	740,004	1.0%	113,213	169,662	-33.3%	113,213	169,662	-33.3%	10.4%	↓
Cigarette Tax	1,618,754	2.1%	398,476	236,828	68.3%	398,476	236,828	68.3%	44.5%	↑
Consumer Utility Taxes	1,100,000	1.5%	297,594	291,458	2.1%	297,594	291,458	2.1%	0.6%	↑
Building Permits	409,230	0.5%	113,979	105,533	8.0%	113,979	105,533	8.0%	2.5%	↑
Transient Occupancy Tax	1,188,000	1.6%	765,373	538,684	42.1%	765,373	538,684	42.1%	-0.4%	↑
Landfill Tipping Fees	4,030,127	5.3%	973,294	1,032,587	-5.7%	973,294	1,032,587	-5.7%	8.5%	↓
Meals Tax	1,010,626	1.3%	207,297	191,411	8.3%	207,297	191,411	8.3%	1.8%	↑
Investment Income	2,080,000	2.7%	955,243	1,267,747	-24.7%	955,243	1,267,747	-24.7%	-37.0%	↑
Shared Expense Reimbursements	5,518,442	7.3%	1,202,788	1,165,021	3.2%	1,202,788	1,165,021	3.2%	9.6%	↓
Total	\$ 67,328,718	88.9%	\$ 7,759,053	\$ 7,536,015	3.0%	\$ 7,759,053	\$ 7,536,015	3.0%	1.9%	↑

Summary Financial Report (Major Revenue Section)- continued

The following major revenue sources represent more than 81% of total budgeted revenue for all appropriated funds.



OVERVIEW:
 Real estate taxes represent the County's single largest revenue source accounting for 36% of all estimated revenue for FY26. 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	First Reporting Quarter	Remainder	Percent Collected
2021	22,536,444	471,851	22,064,593	2%
2022	23,058,312	639,331	22,418,981	3%
2023	24,749,876	371,092	24,378,784	1%
2024	24,182,327	362,976	23,819,351	2%
2025	25,042,689	436,766	24,605,923	2%
2026	26,530,718	478,220	26,052,498	2%

TAX RATES:

Taxing District	Calendar Tax Year Rates					
	2021	2022	2023	2024	2025	2026
Atlantic	0.61	0.61	0.595	0.595	0.484	0.534
GrBville/Capts. Cove Mosq. Contro	0.635	0.635	0.62	0.62	0.499	0.549
Metompkin	0.61	0.61	0.595	0.595	0.484	0.534
Lee	0.61	0.61	0.595	0.595	0.484	0.534
Pungoteague	0.61	0.61	0.595	0.595	0.484	0.534
Chincoteague	0.48	0.48	0.465	0.465	0.383	0.383

REAL ESTATE LEVY HISTORY:

Tax Year (Calendar)	% increase (decrease)	
2020	21,700,719	2.1%
2021	21,883,111	0.8%
2022	23,318,199	6.6%
2023	23,711,827	1.7%
2024	24,233,431	2.2%
2025	26,403,064	9.0%

COMMENTS:
 Current Year Budget Estimate: FY26 budget has set an expectation of 97.4% collection rate for installment 1 and 94.5% collection rate for installment 2.

Personal Prop. Taxes-Current & Delinquent



OVERVIEW:

Personal property taxes represent the County's second largest revenue source accounting for 18% of all FY26 estimated revenue. The County's total personal property tax rate is composed of separate rates levied for the General Fund, School Debt Service Fund, Consolidated EMS fund and District Fire Funds. The revenues shown below and in the graph include all personal property taxes except for those associated with public service corporations regardless of what purpose they were levied for.

HISTORICAL DATA:

Fiscal Year	Annual Target	First Reporting Quarter	Remainder	Percent Collected
2022	12,006,057	400,239	11,605,818	3%
2023	13,684,882	512,296	13,172,585	4%
2024	14,115,876	498,635	13,617,241	4%
2025	14,309,704	275,891	14,033,813	2%
2026	14,174,984	408,088	13,766,896	3%

TAX RATES:

Taxing District	2021	Tax Year				
		2022	2023	2024	2025	2026
Atlantic	3.72	2.99/3.72	3.72	3.72	3.72	3.72
Metompin	3.72	2.99/3.72	3.72	3.72	3.72	3.72
Lee	3.72	2.99/3.72	3.72	3.72	3.72	3.72
Pungoteague	3.72	2.99/3.72	3.72	3.72	3.72	3.72
Chincoteague	3.63	2.9/3.63	3.63	3.63	3.63	3.63

COMMENTS:

Current Year Budget Estimate: FY26 budget has set an expectation of 81.9% collection rate for installment 1 and 91.6% collection rate for installment 2.

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% of estimated revenue for FY26.

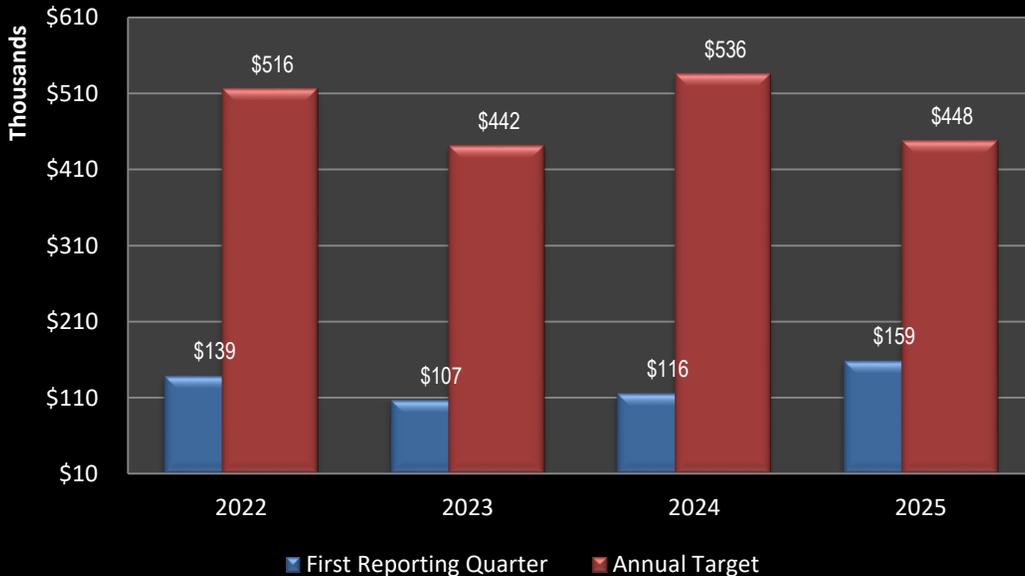
HISTORICAL DATA:

Fiscal Year	Annual Target	First Reporting Quarter	Remainder	Percent Collected
2021	4,723,871	1,352,034	3,371,838	29%
2022	4,276,390	1,463,297	2,813,093	34%
2023	5,406,075	1,625,152	3,780,923	30%
2024	5,546,433	1,761,548	3,784,885	32%
2025	5,760,364	1,672,837	4,087,528	29%
2026	5,586,465	1,716,698	3,869,767	31%

COMMENTS:

Sales tax revenue for FY26 1st quarter exceeded FY25 1st quarter by over \$40,000.

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.

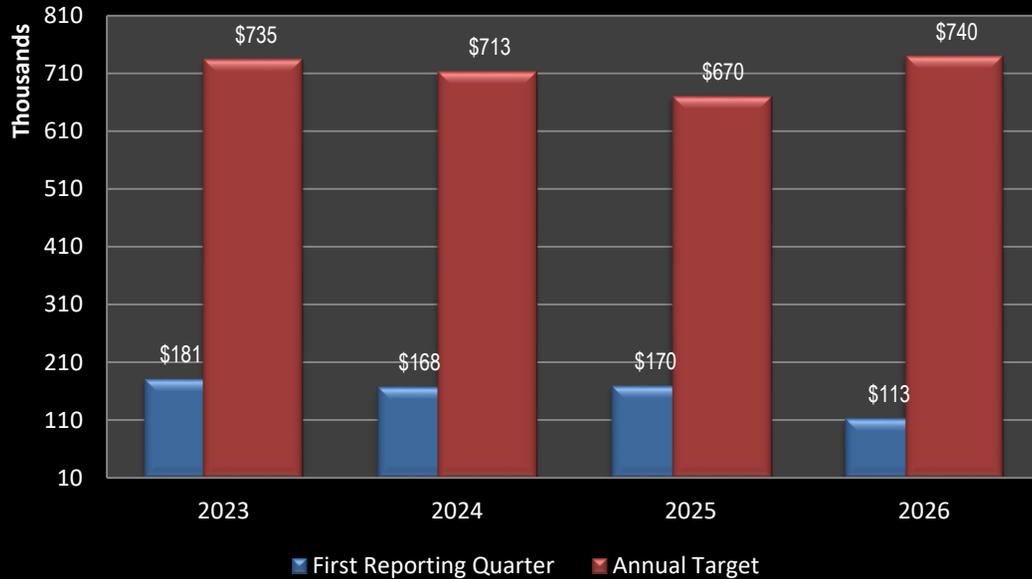
HISTORICAL DATA:

Fiscal Year	Annual Target	First Reporting Quarter	Remainder	Percent Collected
2022	644,066	157,341	486,726	24%
2023	516,500	138,958	377,542	27%
2024	442,021	107,132	334,889	24%
2025	536,201	116,110	420,091	22%
2026	448,250	158,682	289,568	35%

COMMENTS:

Recordation tax revenue for FY26 is higher than the last four FY during the same period.

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 1.3% of total estimated revenue for FY26.

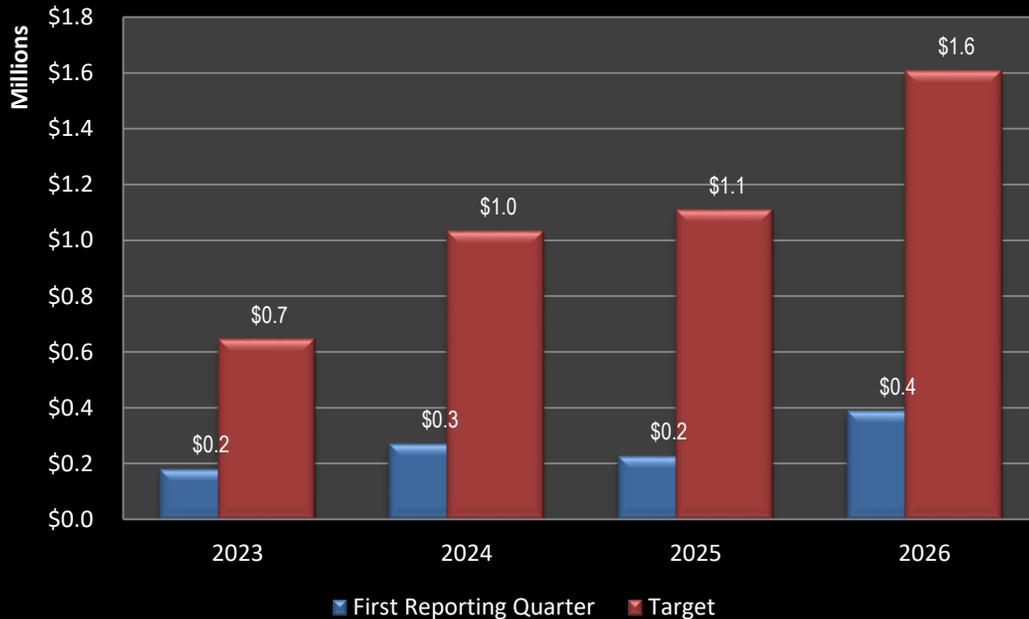
HISTORICAL DATA:

Fiscal Year	Annual Target	First Reporting Quarter	Remainder	Percent Collected
2022	734,692	187,685	547,008	26%
2023	734,692	181,105	553,588	25%
2024	713,368	167,746	545,622	24%
2025	670,381	169,662	500,720	25%
2026	740,004	113,213	626,791	15%

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. FY26 adopted budget increases Cigarette tax to 40 per pack, or \$4 per carton effective July 1, 2025.

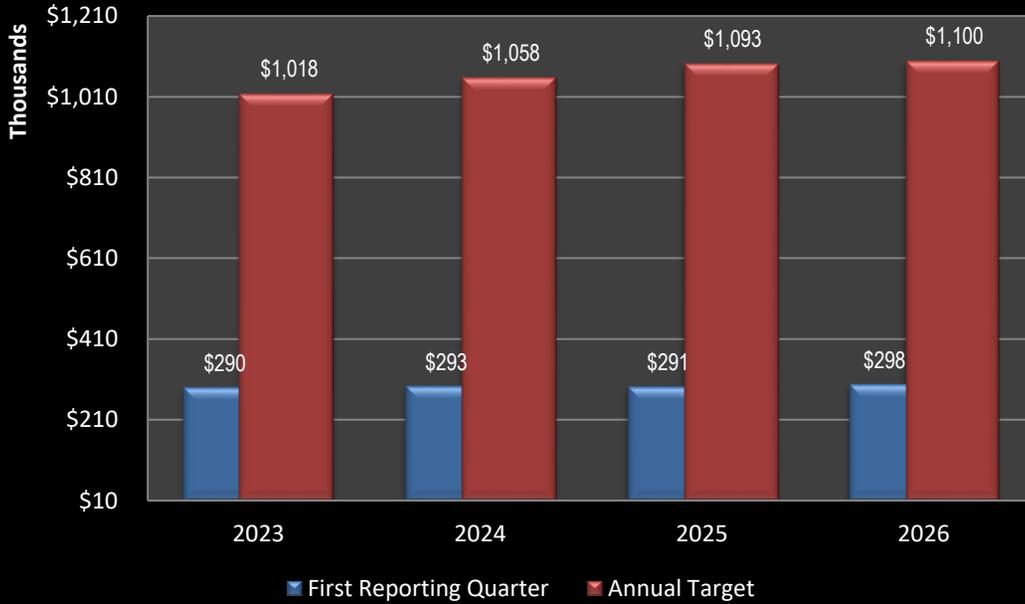
HISTORICAL DATA:

Fiscal Year	Target	First Reporting Quarter	Remainder	Percent Collected
2023	657,108	190,273	466,835	29%
2024	1,044,291	280,842	763,449	27%
2025	1,120,044	236,828	883,216	21%
2026	1,618,754	398,476	1,220,278	25%

COMMENTS:

Cigarette Tax increased from \$0.20 per pack to \$0.40 as of July 1, 2025.

Consumer Utility Taxes



OVERVIEW:

Accomack levies a tax on the purchase of electricity delivered to consumers by service providers in accordance with Virginia Code §58.1-3814. The tax is based on kilowatts as opposed to the amount of the bill. The tax rate for residential customers is \$0.00321 while the tax rate for commercial customers is \$0.00342. This tax does not apply to customers located in towns that provide police or fire protection and water or sewer services, as they levy their own consumer utility taxes. Consumer Utility taxes make up 1.9% of all estimated general fund revenue for FY26.

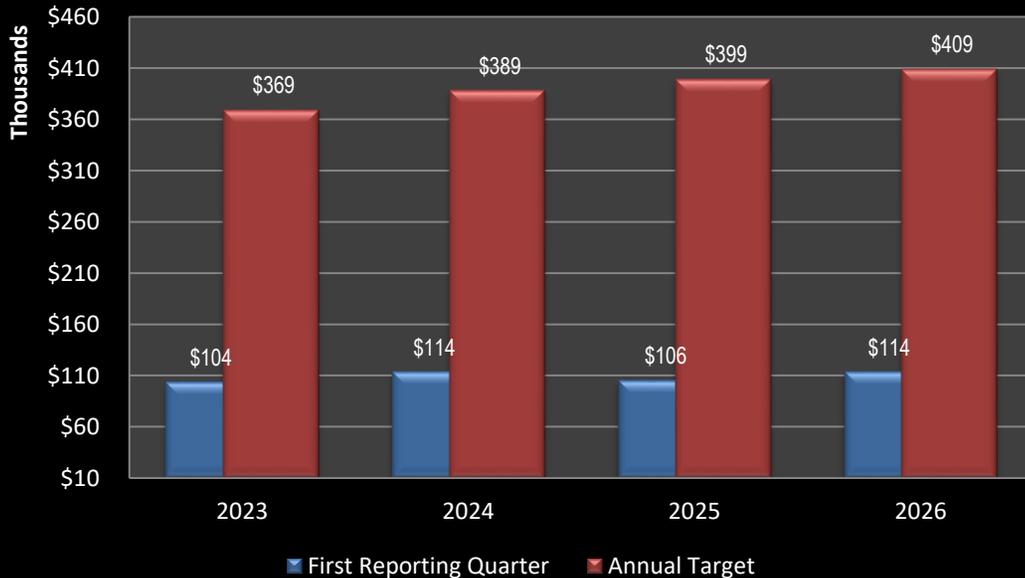
HISTORICAL DATA:

Fiscal Year	Annual Target	First Reporting Quarter	Remainder	Percent Collected
2022	1,085,157	294,390	790,767	27%
2023	1,018,057	290,153	727,904	29%
2024	1,058,307	292,550	765,757	28%
2025	1,092,992	291,458	801,533	27%
2026	1,100,000	297,594	802,406	27%

COMMENTS:

For FY26, the Consumer Utility Tax Revenue is slightahead of FY25.

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 FY26.

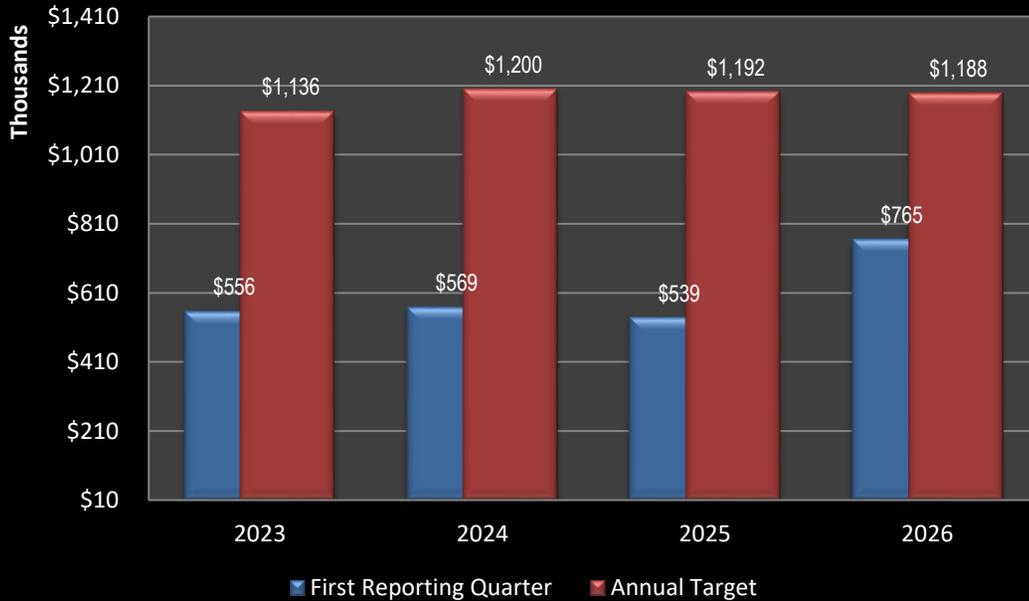
HISTORICAL DATA:

Fiscal Year	Annual Target	First Reporting Quarter	Remainder	Percent Collected
2022	367,419	88,718	278,701	24%
2023	369,369	104,129	265,240	28%
2024	388,620	113,948	274,673	29%
2025	399,425	105,533	293,891	26%
2026	409,230	113,979	295,251	28%

COMMENTS:

For FY 26, Building Permit Revenue continues to exceed revenue for the same period for 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 2% of all estimated revenue for FY26.

HISTORICAL DATA:

Fiscal Year	Annual Target	First Reporting Quarter	Remainder	Percent Collected
2022	960,636	506,376	454,259	53%
2023	1,135,775	556,201	579,574	49%
2024	1,199,990	568,844	631,146	47%
2025	1,192,463	538,684	653,779	45%
2026	1,188,000	765,373	422,627	64%

COMMENTS:

For the first quarter of fiscal year 2026, the County's TOT revenue is above the first quarter TOT revenue for the last 4 fiscal years. In this quarter, collections are already above 64 percent of the annual budget.

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 FY26.

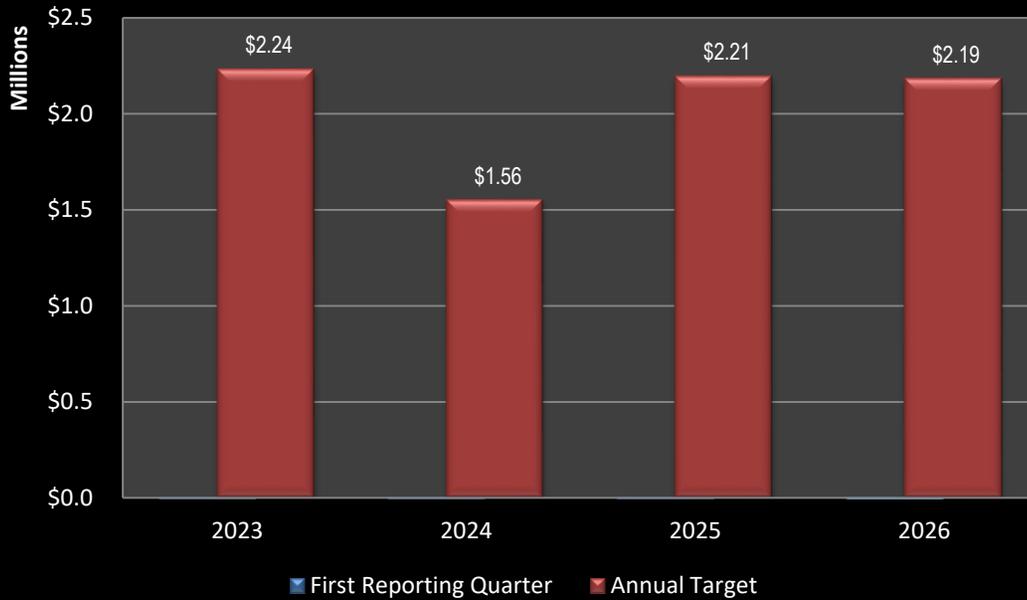
HISTORICAL DATA:

Fiscal Year	Target	First Reporting Quarter	Remainder	Percent Collected
2022	3,596,222	978,787	2,617,435	27%
2023	3,731,598	983,775	2,747,823	26%
2024	3,718,456	964,667	2,753,789	26%
2025	3,713,499	1,032,587	2,680,912	28%
2026	4,030,127	973,294	3,056,833	24%

COMMENTS:

Tipping fee revenue for the first quarter of FY26 was slightly below the first quarter annual budget target of 25% by 1%.

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 3.7% of total estimated revenue for FY25.

HISTORICAL DATA:

Fiscal Year	Annual Target	First Reporting Quarter	Remainder	Percent Collected
2022	2,277,446	(7,083)	2,284,528	0%
2023	2,241,801	(2,133)	2,243,934	0%
2024	1,560,956	(1,627)	1,562,583	0%
2025	2,205,234	(688)	2,205,922	0%
2026	2,193,118	(128,267)	2,321,385	-6%

COMMENTS:

SCC values are released every September and adjustments are made to calendar tax assessments at that time. Public Service Corporation RE tax revenue decreased this quarter due to a large exoneration.

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 9.3% of all revenue for FY26.

HISTORICAL DATA:

Fiscal Year	Annual Target	First Reporting Quarter	Remainder	Percent Collected
2022	4,221,639	881,491	3,340,148	21%
2023	4,305,308	900,438	3,404,871	21%
2024	5,183,580	1,285,267	3,898,313	25%
2025	5,035,304	1,165,021	3,870,284	23%
2026	5,518,442	1,202,788	4,315,654	22%

COMMENTS:

Shared Expense Reimbursement was slightly above FY25.

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	First Reporting Quarter	Remainder	Percent Collected
2022	723,023	49,771	673,251	7%
2023	700,014	61,474	638,540	9%
2024	667,050	44,231	622,818	7%
2025	667,956	36,169	631,787	5%
2026	700,000	98,376	601,624	14%

COMMENTS:

FY26 revenues had a large increase when compared to the same period during the last four fiscal years.

Meals Tax



OVERVIEW:

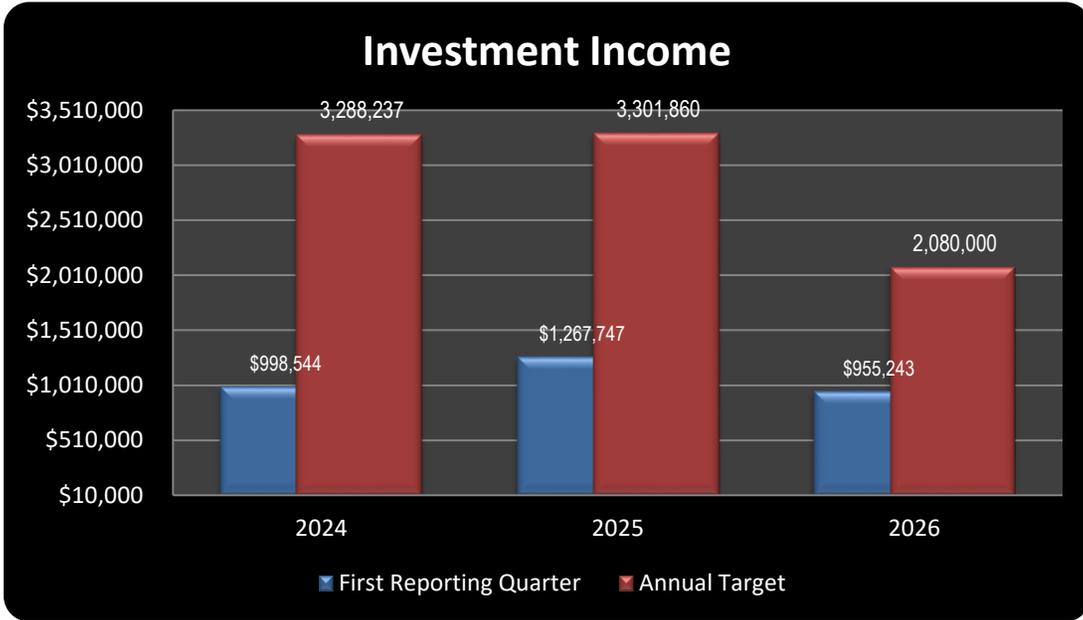
Meals tax was instituted effective January 1, 2022 in the County of Accomack. The meals tax already existed in some of the County's towns, thus any sales therein are exempt from County tax. FY 23 is the first year that the County budgeted for this tax. The rate set is 5% of prepared food and beverage 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	First Reporting Quarter	Remainder	Percent Collected
2022	357,770	-	-	0%
2023	1,062,636	303,823	758,813	29%
2024	1,131,798	287,850	843,949	25%
2025	992,402	191,411	800,991	19%
2026	1,010,626	207,297	803,329	21%

COMMENTS:

Meals Tax revenues increased by 8% when compared to the same period last fiscal year.



OVERVIEW:
Income from investment of County and ACPS excess funds.

HISTORICAL DATA:

Fiscal Year	Annual Target	First Reporting Quarter	Remainder	Percent Collected
2022	n/a	n/a	n/a	n/a
2023	n/a	n/a	n/a	n/a
2024	3,288,237	998,544	2,289,693	30%
2025	3,301,860	1,267,747	2,034,113	38%
2026	2,080,000	955,243	1,124,757	46%

COMMENTS:
This revenue source only became a "major" revenue source in FY24. First quarter continue to exceed expectations with a 46% collected.

Summary Financial Report (Expenditure Section)

Expenditure Report for the period July 1, 2026 - September 30, 2026

ACCOUNT	DESCRIPTION	ADOPTED BUDGET	REVISED BUDGET	ENCUMBERED AMOUNT	YTD ACTUAL	REMAINING BALANCE	% of Budget Used
101.1101	BOARD OF SUPERVISORS	123,989.00	123,989.00	.00	27,025.02	96,963.98	21.8%
101.1201	COUNTY ADMINISTRATOR	411,123.00	432,733.00	.00	101,848.43	330,884.57	23.5%
101.1204	LEGAL SERVICES	280,637.00	303,225.00	.00	71,879.74	231,345.26	23.7%
101.1206	HUMAN RESOURCES	524,253.00	577,172.00	.00	159,128.40	418,043.60	27.6%
101.1209	COMMISSIONER OF REVENUE	365,772.00	387,473.00	.00	78,274.31	309,198.69	20.2%
101.1210	COUNTY ASSESSOR	921,250.00	962,903.00	.00	226,906.58	735,996.42	23.6%
101.1213	TREASURER	773,624.00	810,237.00	.00	223,605.34	586,631.66	27.6%
101.1215	FINANCE	1,222,758.00	1,745,141.00	.00	201,565.54	1,543,575.46	11.6%
101.1216	IT & MANAGEMENT SERVICES	2,087,663.00	2,158,847.00	.00	535,422.50	1,623,424.50	24.8%
101.1219	RISK MANAGEMENT	422,635.00	422,635.00	.00	238,737.18	183,897.82	56.5%
101.1301	ELECTORAL BOARD	119,949.00	119,949.00	.00	11,550.26	108,398.74	9.6%
101.1302	REGISTRAR	380,153.00	394,803.00	.00	82,643.29	312,159.71	20.9%
101.2101	CIRCUIT COURT	130,394.00	136,040.00	.00	36,428.97	99,611.03	26.8%
101.2102	GENERAL DISTRICT COURT	29,490.00	29,490.00	.00	5,747.02	23,742.98	19.5%
101.2103	CHIEF MAGISTRATE	16,938.00	16,938.00	.00	1,782.64	15,155.36	10.5%
101.2104	JUVENILE & DOMESTIC REL CT	31,650.00	31,650.00	.00	6,294.02	25,355.98	19.9%
101.2106	CLERK OF THE CIRCUIT COURT	654,654.00	756,643.00	.00	172,154.61	584,488.39	22.8%
101.2107	SHERIFF - COURT SERVICES	834,536.00	853,087.00	.00	110,710.69	742,376.31	13.0%
101.2110	COMMISSIONER OF ACCOUNTS	214.00	214.00	.00	.00	214.00	0.0%
101.2201	COMMONWEALTH'S ATTORNEY	728,996.00	759,529.00	.00	170,836.51	588,692.49	22.5%
101.2203	VICTIM/WITNESS ASSISTANCE	143,009.00	202,875.00	.00	32,447.89	170,427.11	16.0%
101.3102	SHERIFF - LAW ENFORCEMENT	4,535,589.00	4,746,992.00	.00	1,404,135.78	3,342,856.22	29.6%
101.3202	VOLUNTEER FIRE & RESCUE	415,110.00	561,860.00	.00	9,175.77	552,684.23	1.6%
101.3301	SHERIFF - CORRECTION & DENTN	4,014,820.00	4,123,119.00	.00	830,051.63	3,293,067.37	20.1%
101.3303	JUVENILE PROBATION OFFICE	206,512.00	210,358.00	.00	35,003.69	175,354.31	16.6%
101.3305	COMMUNITY CORRECTION PROGRAM	319,767.00	339,709.00	.00	108,480.24	231,228.76	31.9%
101.3410	BUILDING INSPECTIONS	799,843.00	901,543.00	.00	181,220.50	720,322.50	20.1%
101.3450	ORDINANCE ENFORCEMENT	162,231.00	169,487.00	.00	30,024.77	139,462.23	17.7%
101.3501	ANIMAL CONTROL	247,772.00	259,113.00	.00	50,026.56	209,086.44	19.3%
101.3502	REG. ANIMAL CONTROL FACILITY	140,351.00	146,651.00	.00	49,180.37	97,470.63	33.5%
101.3505	EMERGENCY MANAGEMENT	192,477.00	200,514.00	.00	48,115.80	152,398.20	24.0%

Summary Financial Report (Expenditure Section)

Expenditure Report for the period July 1, 2026 - September 30, 2026

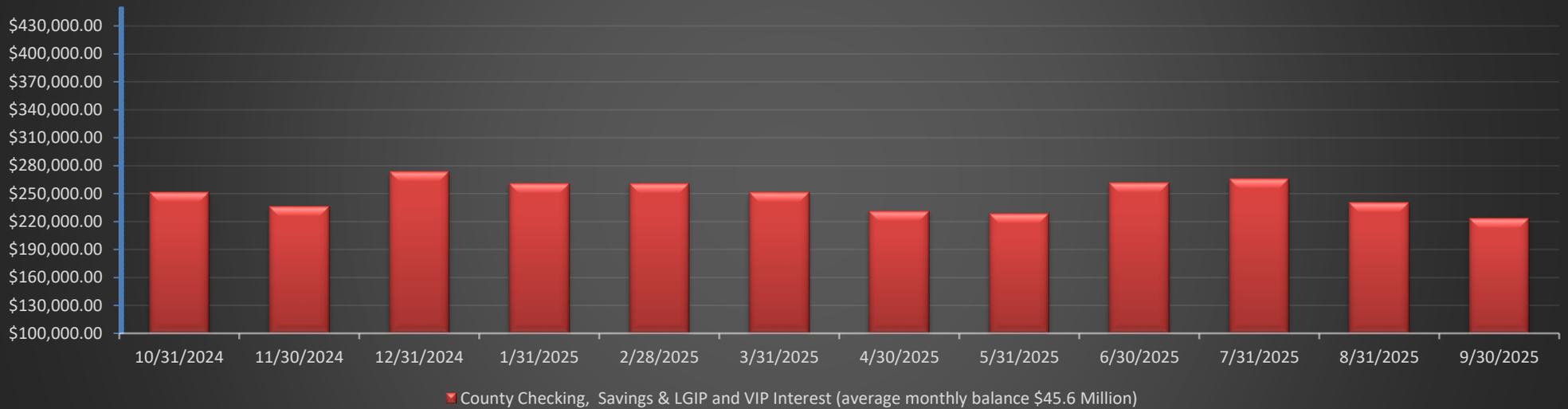
ACCOUNT	DESCRIPTION	ADOPTED BUDGET	REVISED BUDGET	ENCUMBERED AMOUNT	YTD ACTUAL	REMAINING BALANCE	% of Budget Used
101.3530	MEDICAL EXAMINER	5,000.00	5,000.00	.00	100.00	4,900.00	2.0%
101.4102	DITCH MAINTENANCE	274,936.00	977,673.00	.00	34,071.00	943,602.00	3.5%
101.4203	LITTER CONTROL	576,835.00	628,963.00	.00	67,199.16	561,763.84	10.7%
101.4206	SOLID WASTE	3,353,496.00	3,482,603.00	.00	974,502.80	2,508,100.20	28.0%
101.4302	BUILDING & GROUNDS	2,273,072.00	2,562,853.00	.00	494,828.78	2,068,024.22	19.3%
101.5101	HEALTH DEPARTMENT	819,940.00	819,940.00	.00	204,985.00	614,955.00	25.0%
101.5205	COMMUNITY SERVICES BOARD	278,575.00	278,575.00	.00	69,643.75	208,931.25	25.0%
101.5306	PROPERTY TAX RELIEF	210,729.00	240,786.00	.00	.00	240,786.00	0.0%
101.7109	PARKS & RECREATION	308,416.00	387,775.00	.00	60,347.68	327,427.32	15.6%
101.7205	TRANSLATOR TV/COMM TOWERS	104,457.00	258,059.00	.00	10,302.69	247,756.31	4.0%
101.7302	PUBLIC LIBRARY	833,685.00	833,685.00	.00	208,421.25	625,263.75	25.0%
101.8101	PLANNING DISTRICT COMM. #22	126,171.00	126,171.00	.00	31,542.75	94,628.25	25.0%
101.8103	HOUSING REDEVELOPMENT CORP	29,215.00	29,215.00	.00	7,303.75	21,911.25	25.0%
101.8105	ENTERPRISE ZONE INCENTIVES	.00	23,017.00	.00	.00	23,017.00	0.0%
101.8106	EROSION & SEDIMENT CONTROL	184,809.00	200,823.00	.00	58,207.87	142,615.13	29.0%
101.8107	PLANNING & COMM DEVELOPMENT	949,853.00	1,150,221.00	.00	213,222.03	936,998.97	18.5%
101.8108	A-N TRANS DISTRICT COMM.	6,704.00	6,704.00	.00	.00	6,704.00	0.0%
101.8109	TOURISM COMMISSION	234,438.00	234,438.00	.00	58,609.50	175,828.50	25.0%
101.8110	CONTRIBUTIONS	776,063.00	3,205,820.00	.00	161,186.88	3,044,633.12	5.0%
101.8114	WALLOPS RESEARCH PARK (OPER)	25,964.00	39,655.00	.00	13,740.59	25,914.41	34.7%
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.	101,438.00	101,438.00	.00	3,399.93	98,038.07	3.4%
101.9103	CONTINGENCIES	80,934.00	-128,330.00	.00	.00	-128,330.00	0.0%
101.9104	DEBT SERVICE	291,278.00	291,278.00	.00	12,089.18	279,188.82	4.2%
101.9201	REVENUE REFUNDS (SUSPENSE)	.00	.00	.00	-2,530.00	2,530.00	
101.9301	TRANSFERS TO OTHER FUNDS	33,149,947.00	44,671,147.00	.00	6,051,564.39	38,619,582.61	13.5%
103	SOCIAL SERVICES OPERATING	4,072,733.00	5,930,714.00	.00	1,412,868.20	4,517,845.80	23.8%
202	COMPREHENSIVE SERVICES ACT	1,172,016.00	1,172,016.00	736,900.80	220,741.08	951,274.92	81.7%
203	LAW LIBRARY FUND	7,500.00	7,500.00	.00	746.31	6,753.69	10.0%
206	STORMWATER ORDINANCE FUND	217,838.00	217,838.00	.00	15,456.93	202,381.07	7.1%
214	CONSOLIDATED EMS	7,695,292.00	7,830,193.00	.00	2,020,983.64	5,809,209.36	25.8%

Summary Financial Report (Expenditure Section)

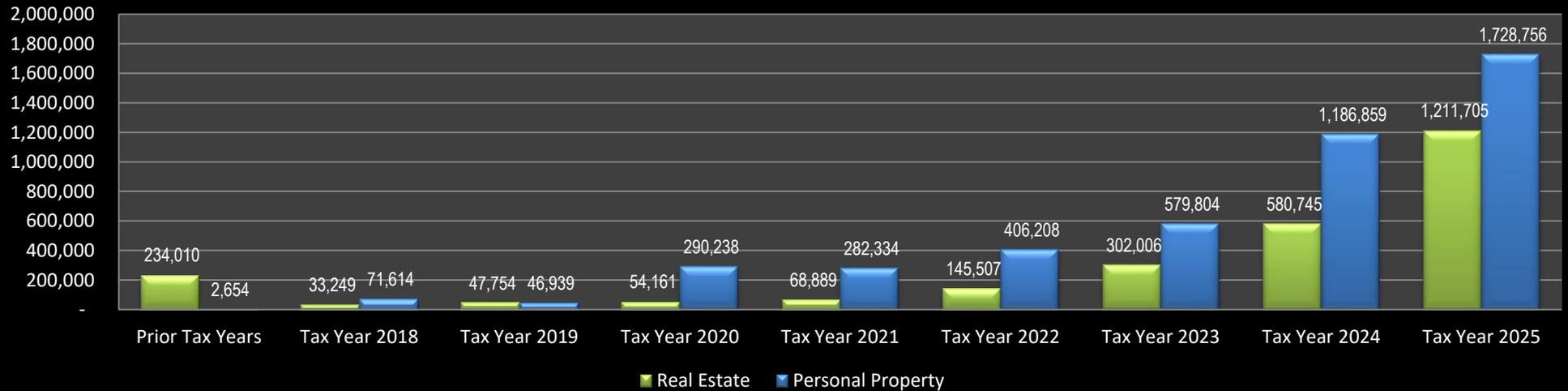
Expenditure Report for the period July 1, 2026 - September 30, 2026

ACCOUNT	DESCRIPTION	ADOPTED BUDGET	REVISED BUDGET	ENCUMBERED AMOUNT	YTD ACTUAL	REMAINING BALANCE	% of Budget Used
218	CONSOLIDATED FIRE FUND	1,961,981.00	2,646,564.00	.00	.00	2,646,564.00	0.0%
225	GBKVILLE - C COVE MOSQ CNTRL	64,713.00	64,713.00	.00	.00	64,713.00	0.0%
274	COURTHOUSE SECURITY FUND	146,034.00	146,034.00	.00	38,898.60	107,135.40	26.6%
275	DRUG SEIZURES FUND	1,000.00	90,088.00	.00	5,278.10	84,809.90	5.9%
281	OPIOID ABATEMENT FUND	.00	303,158.00	.00	.00	303,158.00	0.0%
293	FIRE PROGRAMS FUND	86,700.00	325,541.00	.00	62,538.10	263,002.90	19.2%
294	HAZARDOUS MATERIALS RESPONSE	30,000.00	30,000.00	.00	2,366.58	27,633.42	7.9%
295	E-911 SYSTEMS	1,102,101.00	1,830,236.00	.00	280,417.22	1,549,818.78	15.3%
299	COUNTY GRANTS FUND	250,000.00	1,194,687.00	.00	316,302.03	878,384.97	26.5%
305	COUNTY CAPITAL PROJECTS	3,131,806.00	8,156,390.00	.00	89,280.16	8,067,109.84	1.1%
311	REHABILITATIVE PROJ GRANTS	.00	199,974.00	.00	.00	199,974.00	0.0%
330	HAZ MITIGATION GRANT FUND	.00	2,042,074.00	.00	.00	2,042,074.00	100.0%
350	QUINBY BOAT HARBOR IMPROV.	.00	399,660.00	.00	247,753.00	151,907.00	62%
351	GREENBACKVILLE HARBOR IMPROV	.00	437,045.00	.00	3,627.75	433,417.25	1%
401	SCHOOL DEBT FUND	2,839,004.00	2,839,004.00	.00	2,199,618.16	639,385.84	77.5%
601	PARKS & RECREATION ENTERPRIS	15,000.00	15,000.00	.00	4,295.40	10,704.60	28.6%
602	AIRPORT ENTERPRISE FUND	714,159.00	3,829,421.00	.00	153,407.79	3,676,013.21	4.0%
604	E.D.A. ENTERPRISE FUND	60,000.00	178,017.00	.00	98,987.34	79,029.66	55.6%
605	LANDFILL ENTERPRISE FUND	3,714,540.00	3,829,341.00	.00	1,483,379.78	2,345,961.22	38.7%
606	WATER&SEWER ENTERPRISE FUND	4,025,000.00	6,825,000.00	.00	52,576.08	6,772,423.92	0.8%
		97,554,682.00	133,865,787.00	736,900.80	22,682,665.28	111,183,121.72	

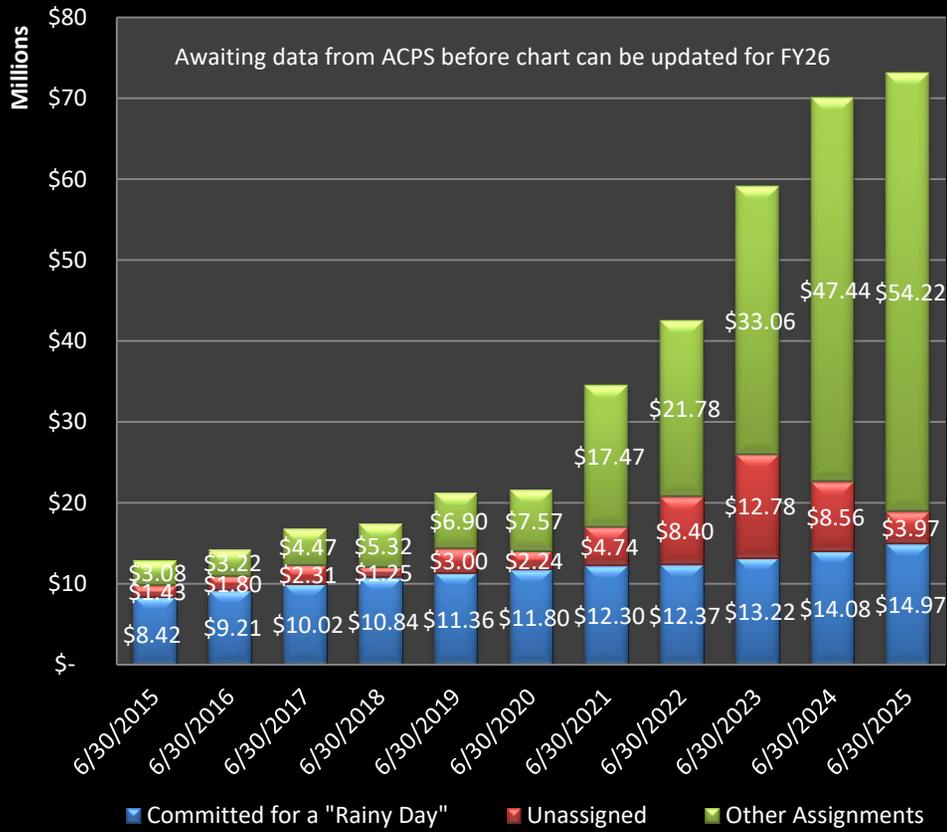
Interest Earnings



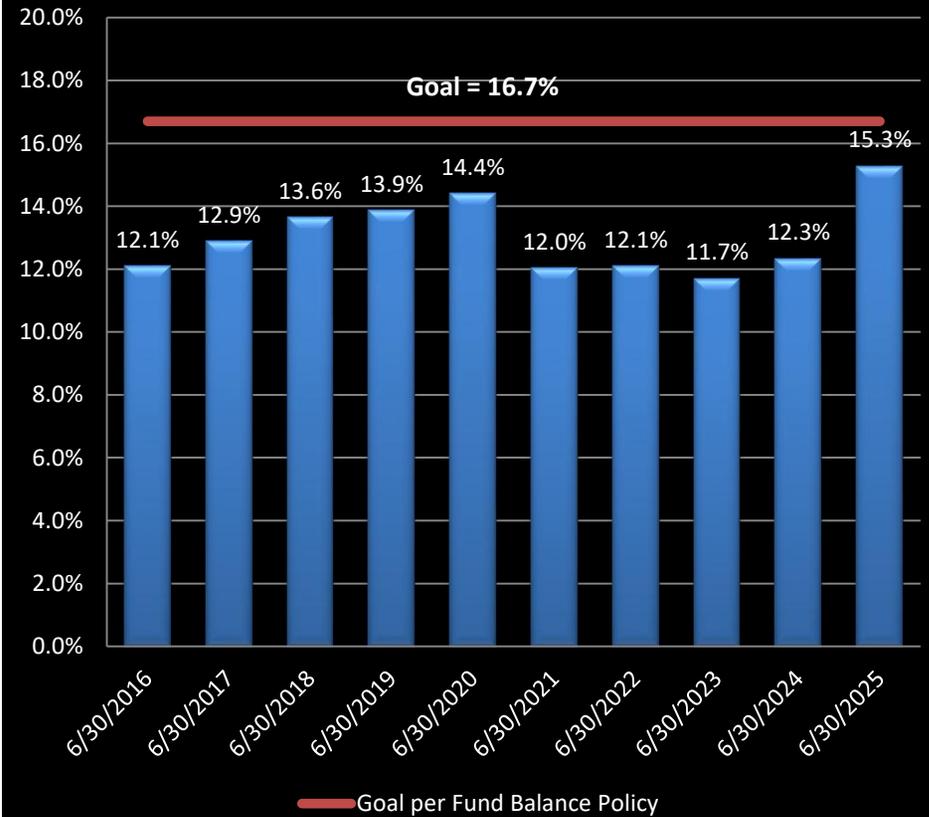
Delinquent Property Taxes by Tax Year As of 6/30/2025 updated annually



Unrestricted General Fund Balance

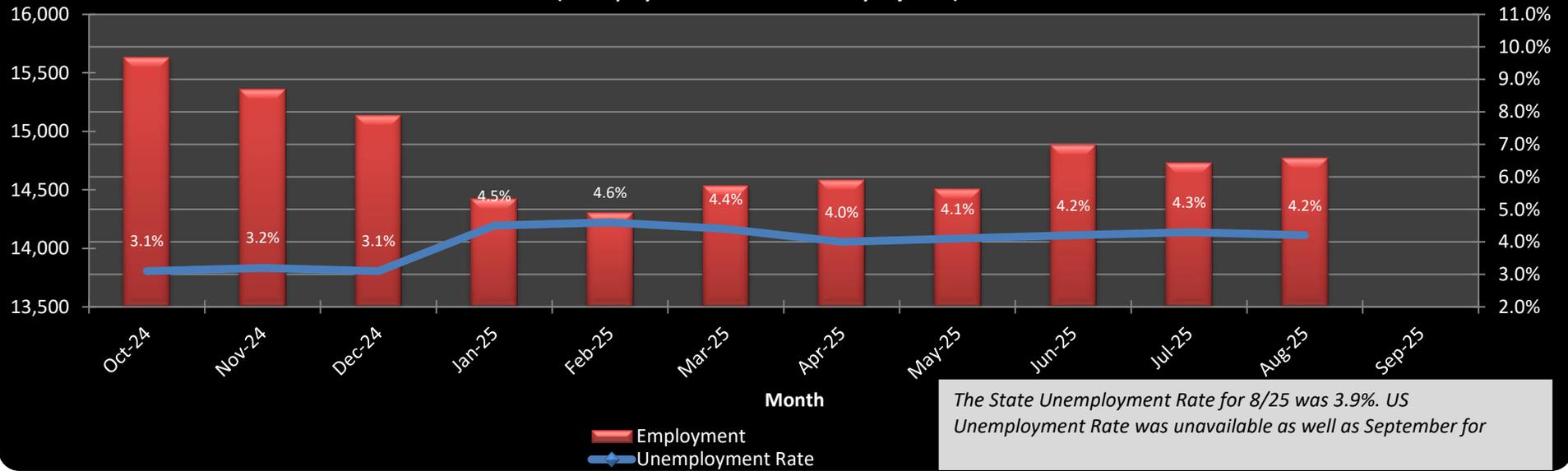


Fund Balance Committed for a "Rainy Day" as a % of General Fund & School Funds Revenue

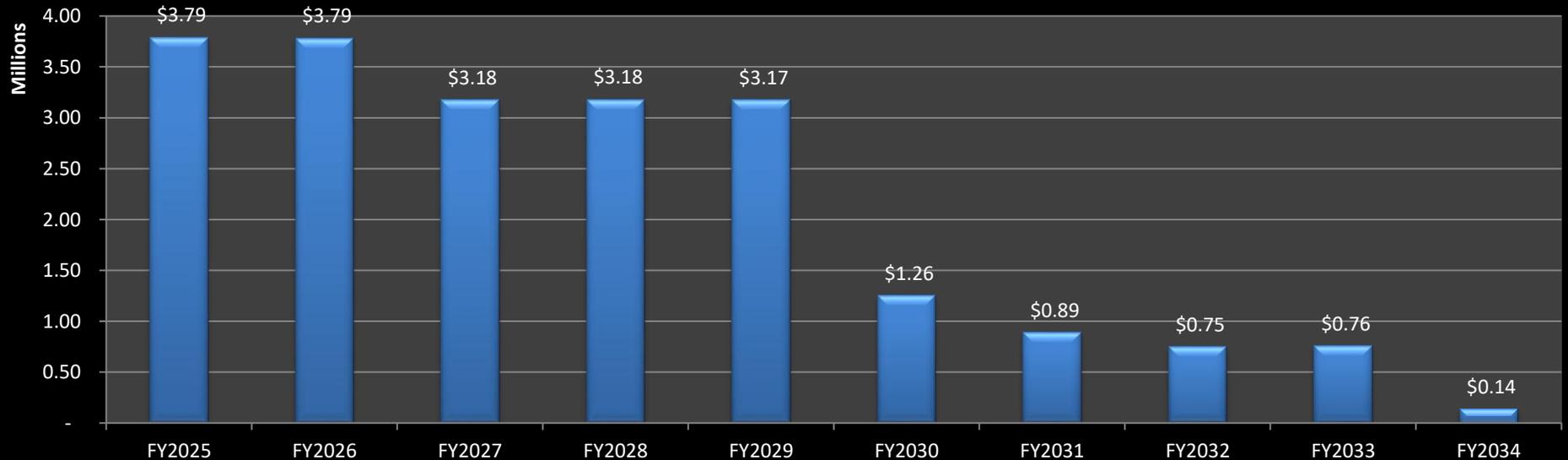


Accomack County Number **Employed** & Unemployment Rate

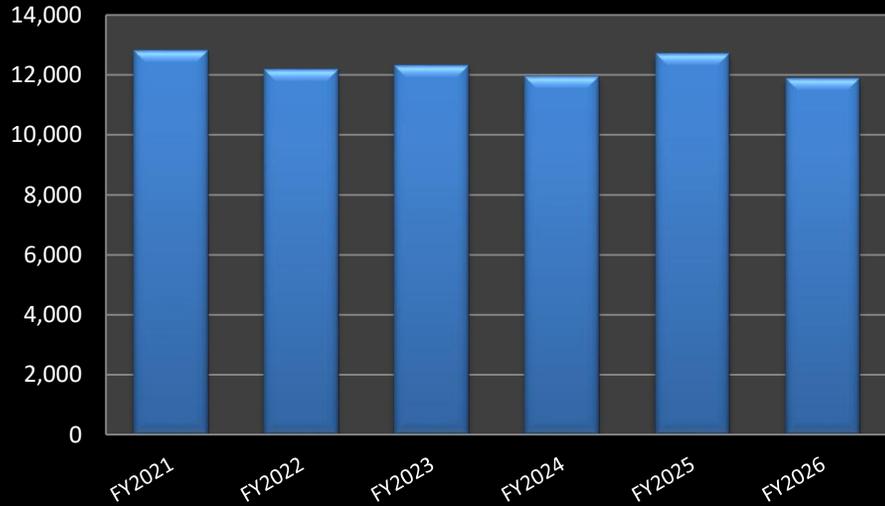
(Unemployment rate not seasonally adjusted)



Total County Debt Service By Fiscal Year



Landfill Billable Tons of Waste Received Through 1st Qtr By Fiscal Year



Budget Contingency Balance by Month

