

COUNTY OF ACCOMACK, VA
FISCAL YEAR 2027
PROPOSED ANNUAL FISCAL PLAN



*Presented to the Accomack
County Board of Supervisors*

February 9, 2026



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County of Accomack, Virginia Fiscal Year 2027 Annual Fiscal Plan - Proposed

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County of Accomack, Virginia

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Introductory Section



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**County of Accomack
Virginia**

For the Fiscal Year Beginning

July 01, 2025

Christopher P. Morrill

Executive Director



County of Accomack, Virginia Principal Officials

Board of Supervisors

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

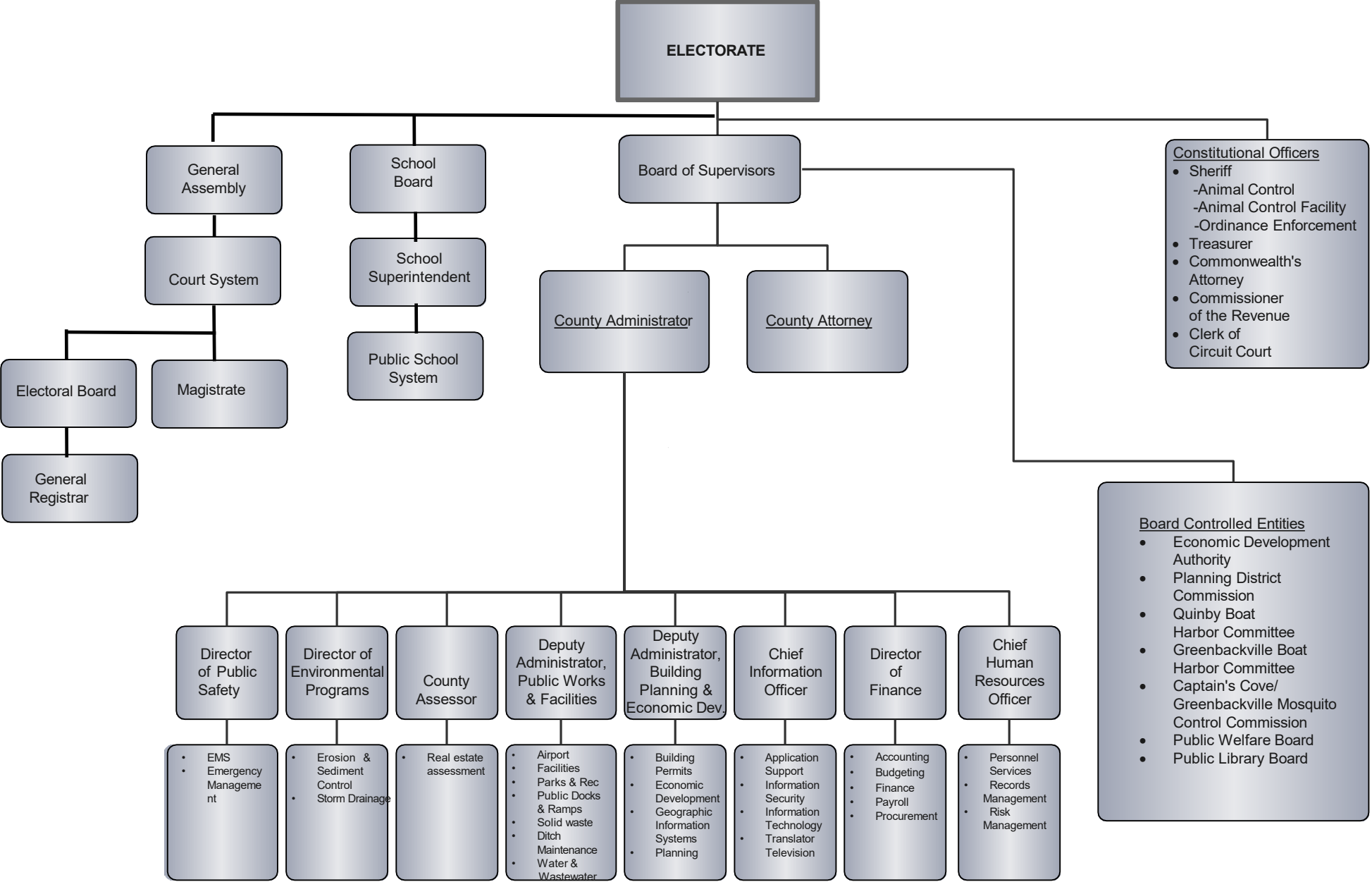


In 1642, the name of the county was changed to Northampton. In 1663, Northampton was divided into two counties. The northern county took the name Accomack while the southern retained the name Northampton.

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





Transmittal Section



2026-27 Proposed County Budget & Tax Rates Transmittal Presentation

Mike Mason, CPA
County Administrator
February 9, 2026

Message

- ▶ As the County Administrator, I am charged with providing you with a proposed County annual budget each fiscal year.
 - ▶ The proposed budget I bring forth tonight incorporates the Board's direction as incorporated in the County's current strategic priorities along with the needs of County residents and County employees as I have interpreted them.
-

Message

- ▶ Much of what you are about to see is focused on the financial side of County government, but make no mistake, the County's annual budget is one of the most significant policy documents you will approve in a given year.
- ▶ It determines our priorities going forward and ultimately decides what initiatives staff will be charged with completing.



Intro

- ▶ It is customary that before I make this presentation, I acknowledge the effort of all the County staff who have assisted me in bringing forth a budget for you to consider.
- ▶ Particularly members of the County's leadership team and heads of County supported agencies who have explained and quantified their organization's needs and the Finance Department who has invested significant time in preparing the various schedules and forecasts necessary for the Board to make informed decisions.



Agenda

- ▶ The Budget “At-A-Glance”
 - ▶ Guiding Budget Priorities
 - ▶ Overall Budget Highlights
 - ▶ Review of Major Fund Budgets
 - ▶ General Fund
 - ▶ Consolidated EMS Fund
 - ▶ County Debt Service Fund
 - ▶ Landfill Enterprise Fund
 - ▶ Upcoming Meeting Schedule
-



The Budget AT-A-GLANCE

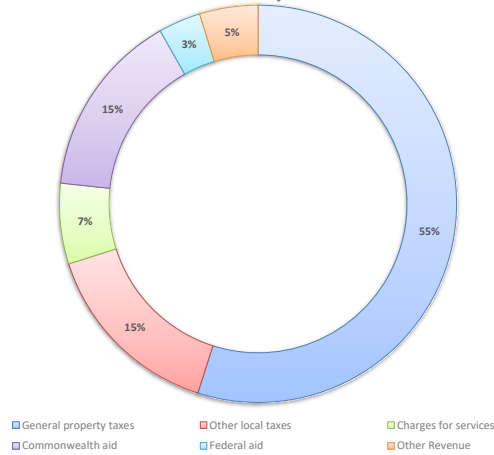
Fiscal Year	FY26 Adopted Budget	FY27 Proposed Budget	% Increase (Decrease) from prior year
Operating	\$77,115,114	\$79,454,411	3.0%
Capital (Pay-go)	8,518,146	3,315,186	-61.1%
Capital (To finance)	0	0	0.0%
Debt Service	3,769,703	3,152,792	-16.4%
Total Expenditures	\$89,402,963	\$85,922,389	-3.9%

**Budget is Balanced As
Required by the Code
of Virginia!**



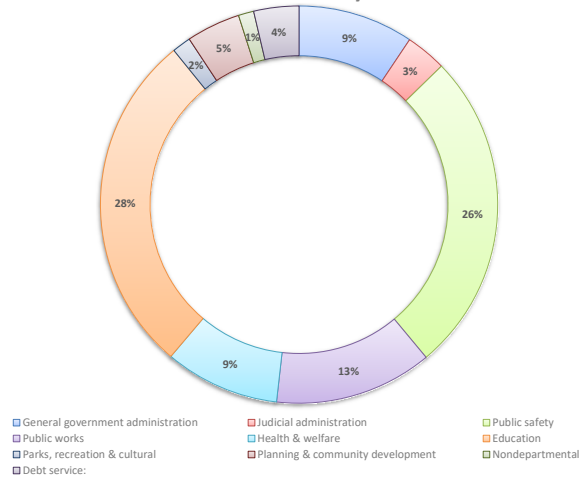
The Budget AT-A-GLANCE

Fiscal Year 2027 Proposed Budget
Where the Money Comes From

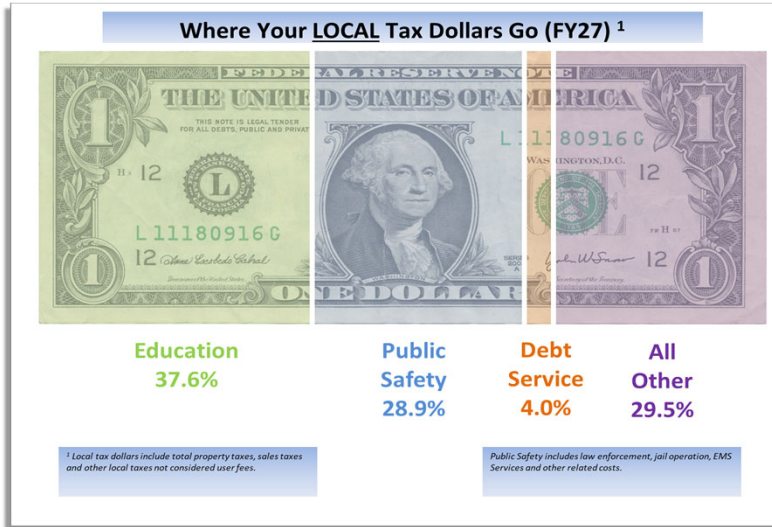


The Budget AT-A-GLANCE

Fiscal Year 2027 Proposed Budget
Where the Money Goes



The Budget AT-A-GLANCE



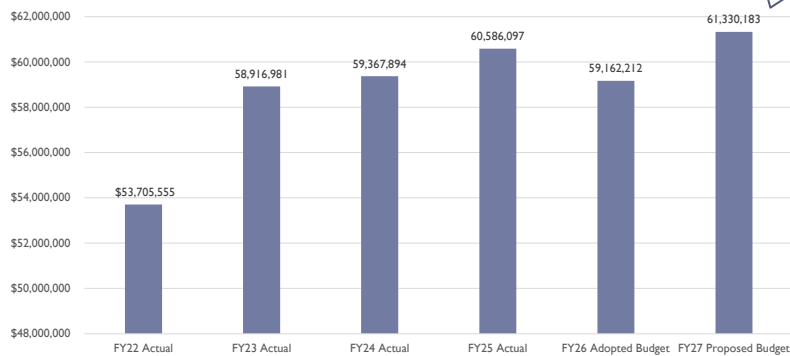
Budget Priorities & Highlights

Guiding FY27 Budget Priorities



Highlights

General Fund Revenues

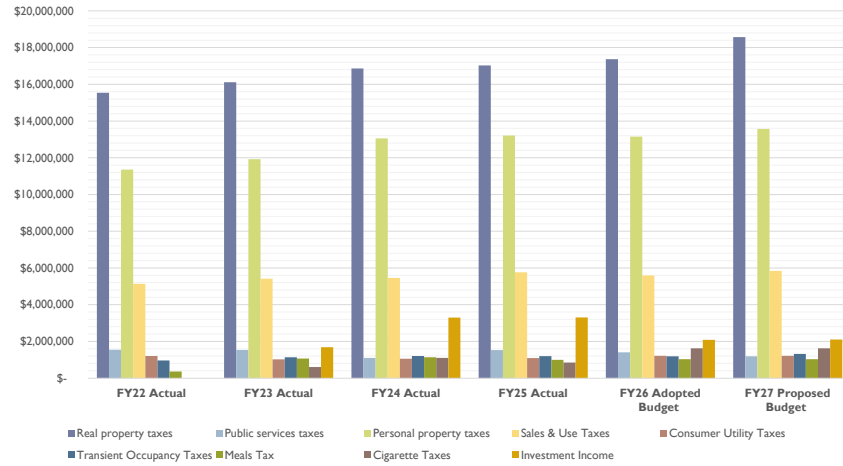


FY23-FY25 includes revenue from grants accepted after budget adoption



Highlights

General Fund Major Revenues



Highlights

▶ The FY2027 Proposed Budget:

- ▶ Lowers the real estate tax rate to \$0.486
- ▶ Increases the Landfill Tipping fee by \$5.00 or 6%.
- ▶ Raises all building and zoning fees by 10%.
- ▶ Responds to significant decreases in PSC tax revenue and investment income.

Tax Type	2025 Adopted Tax Rate/Fee	2026 Adopted Tax Rate/Fee	2027 Proposed Tax Rate/Fee
Real Estate ¹	\$0.484	\$0.534	\$0.486
Mobile Homes ¹	\$0.484	\$0.534	\$0.486
Auto/Trucks ¹	\$3.72	\$3.72	\$3.72
Machinery & Tools ¹	\$3.72	\$3.72	\$3.72
Airplanes ¹ (Currently valued at 20% of Avg. Retail)	\$0.75 (100%AVR)	\$0.75 (100%AVR)	\$0.75 (100%AVR)
Local Sales & Use	1%	1%	1%
Vehicle License Fee	\$27 / \$25	\$27 / \$25	\$27 / \$25
Meals	5%	5%	5%
Cigarettes	\$0.20 per pack	\$0.40 per pack	\$0.40 per pack
Transient Occupancy	2% / 5%	2% / 5%	2% / 5%
Landfill Tipping Fee	\$80	\$80	\$85
Mosquito Control ¹	\$0.015	\$0.015	\$0.014

¹ Per \$100 of Assessed Value



Highlights

▶ **Tax Rates/Fees:**

▶ Real Estate Tax:

- ▶ The County Administrator's rate proposal is to decrease the current real estate tax rate of \$0.534 per \$100 of assessed value to \$0.486 which is \$0.013 over the calculated "lowered tax rate".
 - Pursuant to COV 58.1-3321, the lowered tax rate is the rate that would levy the same amount of real estate tax as last year, when multiplied by the new total assessed value less new construction and other improvements.
 - **Lowered rate = \$0.473**

A one cent increase in the County real estate tax generates approximately \$594,100 in revenue annually.



Highlights

▶ **Tax Rates/Fees:**

▶ Real Estate Tax:

- The County's PROPOSED real estate tax rate ranks 15th (highest to lowest) out of its 19 member peer group.
 - Average Peer Group Rate \$0.604
 - Neighbor tax rates for 2025:
 - ▶ Northampton County \$0.705 per \$100 of assessed value
 - ▶ Worcester County \$0.927 per \$100 of assessed value (includes state tax adder)



Highlights

▶ **Tax Rates/Fees:**

▶ Personal Property Tax:

- ▶ Maintains the current tax rate at \$3.72 per \$100 of assessed value.
 - Rate has not been effectively increased for decades.
- ▶ The County's tax rate for personal use vehicles ranks 7th (highest to lowest) out of its 19 member peer group.

▶ Personal Property Tax Relief Act (PPTRA) Rate:

- ▶ Adjusts PPTRA relief rate so that the tax relief given equals the amount of aid provided by the State.
-
- ▶

Highlights

▶ **Tax Rates/Fees:**

▶ Landfill Tipping Fees:

- ▶ Increases the County landfill tipping fee from \$80 per ton to \$85 per ton.
 - This fee was last increased on July 1, 2019.
 - Fee pays for not only routine operations at the North Landfill and South Transfer station but future landfill cell construction and cell closure.
 - Next landfill cell to begin construction in June 2028

▶ Raises all building and zoning fees by 10%.

- Last complete rate hike July 1, 2018.
-
- ▶

Highlights

▶ **Other Revenues:**

▶ Public Service Corporation Taxes:

- ▶ Covers projected revenue loss in Public Service Corporation real estate tax.
 - Due to declining SCC property valuations/Based on current County assessment ration.

▶ Investment Income:

- ▶ Anticipates more than a \$1,000,000 drop in investment income from the actual amount earned in FY25 due to decreases in the fed rate.
 - Hurts the County's ability to fund one-time initiatives
-
- ▶

Highlights

▶ **Spending:**

▶ **The FY2027 Proposed Budget:**

- ▶ Provides little funding to advance the Board's Strategic Priorities.
 - Maintains what was appropriated during the two previous budget cycles which included funding for:
 - Northern Accomack Wastewater, Childcare, Comprehensive Plan Update, ERP Application, Wallops Research Park Access Road, etc.
 - ▶ The only "new" strategic plan funding initiatives recommended for funding are tied to:
 - Derelict Building Removal; and,
 - Maintaining & Recruiting/Retaining a Qualified Workforce.
-
- ▶

Highlights

▶ **The FY2027 Proposed Budget:**

- ▶ Provides funding to advance the following initiatives embedded in the Board's Strategic Priorities:
 - ▶ [COUNTY WORKFORCE RECRUITMENT AND RETENTION](#)
 - Provides compensation increases that align with that of state employees:
 - Provides for a 2% Cost of Living Increase effective 7/1/26 for full-time and part-time positions.
 - ▶ Scope includes state supported local positions including constitutional offices, Registrar and Social Services.
 - ▶ Aligns with the proposed compensation increase for state and state supported local employees contained in outgoing Governor's proposed FY27 budget.
 - ▶ Conditioned on state matching funds being available.
 - ▶ Partially locally funded and partially state compensation board funded.
 - ▶ This recommendation may need to be reevaluated based upon final state budget.
 - ▶ Sets aside funding for a 2% bonus for all county employees and state supported local employees again aligning with the proposed state budget recommendations.



Highlights

▶ **The FY2027 Proposed Budget:**

- ▶ Does include targeted service level reductions in order to decrease the County's overall operating costs.
 - ▶ Proposes applying the County's observed holidays to all Solid Waste Convenience Centers
 - ▶ Sunsets translator television (TTV) service effective 1/1/27



Highlights

▶ The FY2027 Proposed Budget:

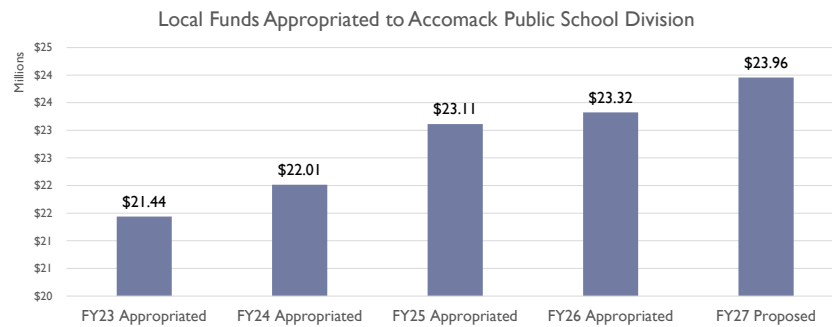
- ▶ Maintains the existing employer health insurance match rates of:
 - ▶ 80% of premium for employee only coverage
 - ▶ 55% of premium for spouse and dependents
- ▶ Reduces an expected 28%+ increase in employee health insurance costs to 20% by transitioning from the current Anthem Key Care plans to Anthem HealthKeepers.
 - ▶ Quality employee health care is preserved at a more affordable price.



Highlights

▶ The FY2027 Proposed Budget:

- ▶ Increases funding for the Public School Division by \$632,460 or 2.7% based on our established revenue share formula taking the local share of the Division to \$23,956,061.



Highlights

▶ **The FY2027 Proposed Budget:**

- ▶ Cash funds \$3.3M in capital/one-time op. spending (GF=\$2.8M)
 - ▶ Mostly funded from General Fund unassigned fund balance (surplus) except for those associated with Enterprise Funds or the EMS fund.
 - Major Cost Centers
 - General County facility upkeep
 - ▶ Obstruction removal (Old NASA Ferry Dock/Wisharts Point)
 - ▶ Regional Animal Control Facility kennel replacements
 - ▶ Building access control system replacement
 - ▶ Health Department roof
 - Law enforcement equipment/court security
 - Property acquisition (sheriff & landfill related)
 - Scheduled IT infrastructure replacement
 - Airport obstruction removal and fueling facilities
 - Landfill equipment
 - County and state-supported local employee bonuses (previously mentioned)



Highlights

▶ **The FY2027 Proposed Budget:**

- ▶ Does not advocate for additional debt to be issued.
- ▶ Covers inflation driven costs such as fuel, heating oil, electricity and contract escalators for various applications and services the County consumes.
- ▶ Addresses all new mandated costs and those contractual in nature.
 - ▶ These costs have significantly impacted County operating costs and influenced the tax rate more so than any fiscal year of memory.



Highlights

▶ **The FY2027 Proposed Budget:**

- ▶ No new County positions added.
 - ▶ One position eliminated/Employee transferred to another open position.
 - ▶ Needs exists.
- ▶ Incorporates vacancy savings projections into base budget as a budgetary savings measure.
 - ▶ Applies to the General Fund and EMS Fund.



Highlights

▶ **The FY2027 Proposed Budget:**

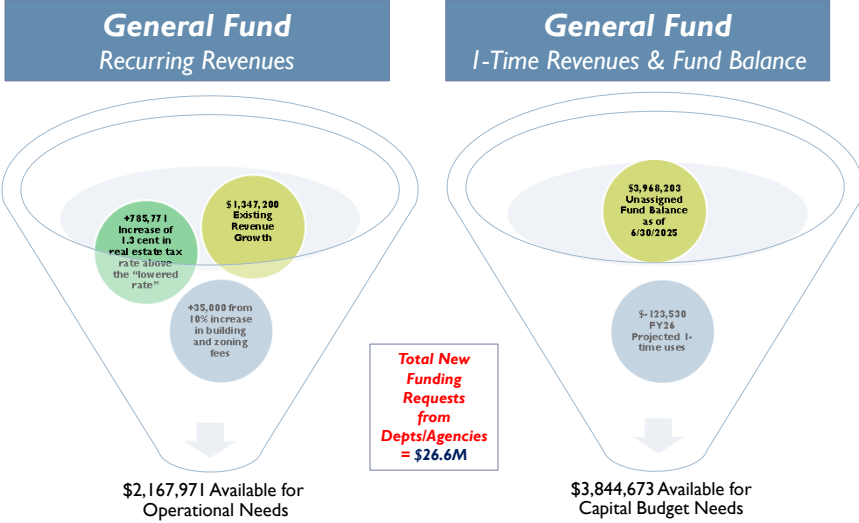
- ▶ Makes next scheduled contribution to the Rainy Day Fund by allocating another \$1,070,051.
 - ▶ Goal of obtaining a Rainy Day Fund balance equal to 16.7% of revenue not obtainable before 2031.



GENERAL FUND Budget Overview

REVENUES & AVAILABLE FUNDS

Highlights (Additional Available For FY27)

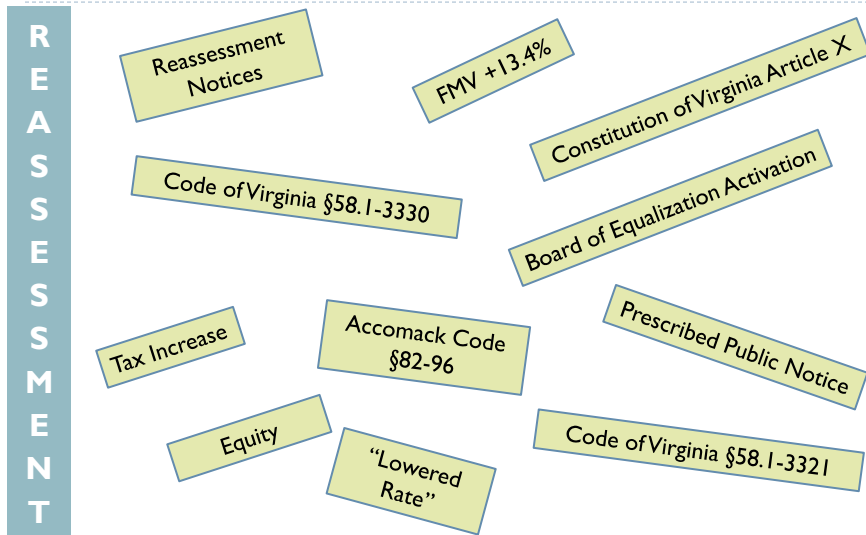


General Fund Revenue

	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Proposed Budget	FY26 to FY27 \$ Change	FY26 to FY27 % Change
Property General Taxes:						
Real property taxes	\$ 16,860,124	\$ 17,025,759	\$ 17,368,733	\$ 18,571,929	1,203,196	6.93%
Public services taxes	1,099,714	1,522,212	1,406,474	1,183,416	-223,058	-15.86%
Personal property taxes	13,050,892	13,210,713	13,150,195	13,573,023	422,828	3.22%
Other taxes/penalty/Interest	956,847	1,004,284	933,000	1,030,720	97,720	10.47%
Other Local Taxes	11,324,224	11,335,156	11,975,922	12,463,774	487,852	4.07%
State & Federal Aid	9,923,307	10,006,917	10,052,542	10,141,410	88,868	0.88%
From Rent/Invest Inc	3,806,504	3,829,701	2,547,066	2,567,587	20,521	0.81%
Other Revenue	2,346,282	2,651,355	1,728,280	1,798,324	70,044	4.05%
Total General Fund	59,367,894	60,586,097	59,162,212	61,330,183	2,167,971	3.66%



General Fund Revenue



General Fund Revenue

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► Fair Market Values of Real Property

	Actual Fair Market Value January 1, 2025	Projected Fair Market Value January 1, 2026	\$ Increase	% Increase
Total Land and Improvements	\$5,459,776,100	\$6,193,184,200	\$733,408,100	13.43%

**1/1/2026 FMV Based on
forthcoming reassessment notice
data. To Be Finalized.**

► 33

General Fund Revenue

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► Fair Market Values of Real Property by District

District name	Values # of Parcels	% of Parcels	2025 Certified Value	2026 Projected Value	% Change in Value
Atlantic District	7,493	18.8%	\$ 719,293,400	\$ 821,664,000	14.2%
Pungoteague District	6,460	16.2%	\$ 922,592,100	\$ 1,071,113,600	16.1%
Town of Chincoteague	5,604	14.0%	\$1,533,454,600	\$ 1,662,022,500	8.4%
Lee District	5,545	13.9%	\$ 728,219,000	\$ 848,534,000	16.5%
Captain Cove/Greenbackville	5,099	12.8%	\$ 436,519,900	\$ 480,168,100	10.0%
Metompkin District	5,055	12.7%	\$ 521,938,400	\$ 582,385,400	11.6%
Town of Onancock	899	2.2%	\$ 189,045,400	\$ 233,181,900	23.3%
Town of Parksley	544	1.4%	\$ 64,108,500	\$ 80,406,400	25.4%
Town of Onley	494	1.2%	\$ 81,523,100	\$ 95,928,600	17.7%
Town of Tangier	410	1.0%	\$ 17,590,200	\$ 20,933,800	19.0%
Town of Melfa	318	0.8%	\$ 29,908,700	\$ 36,889,200	23.3%
Town of Belle Haven	313	0.8%	\$ 45,059,600	\$ 52,655,500	16.9%
Town of Wachapreague	306	0.8%	\$ 46,060,600	\$ 56,005,200	21.6%
Town of Accomac	305	0.8%	\$ 40,832,200	\$ 52,953,400	29.7%
Town of Saxis	293	0.7%	\$ 22,063,500	\$ 24,387,300	10.5%
Town of Bloxom	283	0.7%	\$ 22,147,500	\$ 24,273,400	9.6%
Town of Painter	217	0.5%	\$ 18,704,100	\$ 23,157,800	23.8%
Town of Keller	163	0.4%	\$ 12,057,100	\$ 16,085,800	33.4%
Town of Hallwood	155	0.4%	\$ 8,658,200	\$ 10,438,300	20.6%
Grand Total	39,956	100.0%	\$5,459,776,100	\$ 6,193,184,200	13.4%

► 34

General Fund Revenue

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▶ Proposed Real Estate Tax Rates & Calculated “Lowered Tax Rate “

	Adopted Calendar Year 2025	Calendar Year 2026 "Lowered Tax Rate" ³	Proposed Calendar Year 2026 Tax Rate	Difference between Proposed/ Lowered
Chincoteague ¹	\$0.3830	\$0.3420	\$0.3550	\$0.013
All Other Areas ²	\$0.5340	\$0.4730	\$0.4860	\$0.013

¹ The EMS Tax Rate is not levied within the limits of the Town of Chincoteague
² An additional real estate tax is levied in Greenbackville and Captains Cove for mosquito control.
³ Calculated pursuant to Virginia Code Section 58.1-3321.

1/1/2026 FMV based on forthcoming reassessment notice data. To be finalized.

▶ 35

General Fund Revenue

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▶ Proposed Real Estate Tax Rates & Calculated “Lowered Tax Rate “

Tax District	Total 2025 Real Property Certified FMV	2025 Adopted Tax Rate	2025 Tax Levy	Total 2026 Real Property Estimated FMV	2026 Calculated "Lowered Tax Rate"	Estimated 2026 Tax Levy	% Change in Levy from 2025 to 2026
General Fund	\$ 5,459,776,100	0.322	\$ 1,758,047	\$ 6,193,184,200	0.2880	\$ 1,783,637	1.5%
School Debt Consolidated	\$ 5,459,776,100	0.032	\$ 1,747,128	\$ 6,193,184,200	0.0280	\$ 1,734,092	-0.7%
EMS Consolidated	\$ 3,926,321,500	0.151	\$ 5,928,745	\$ 4,531,161,700	0.1310	\$ 5,935,822	0.1%
Fire Consolidated	\$ 5,459,776,100	0.029	\$ 1,583,335	\$ 6,193,184,200	0.0260	\$ 1,610,228	1.7%
Totals	\$ 20,305,649,800	\$ 0.5340	\$ 26,839,688	\$23,110,714,300	\$ 0.4730	\$ 27,116,512	1.0%

1/1/2026 FMV based on forthcoming reassessment notice data. To be finalized.

▶ 36

General Fund Revenue

REASSESSMENT

- ▶ Purpose of a property reassessment is equity & compliance with Constitution of Virginia, Article X, Section 2 and Code of Virginia § 58.1-3201
- ▶ Required by Code of VA 58.1-3274 at least every 2 years
- ▶ Section 82-96 of the Accomack County Code requires the County to reassess all real estate in the county biennially.
- ▶ 2024-2025 Sales Study conducted by County Department of Assessment indicated 2026 Reassessment will increase overall FMV of real property by 21%.
 - ▶ 39,956 Taxable Properties
- ▶ Board of Equalization/Assessor/Courts can alter values
- ▶ If new values will produce more than 101% of prior year tax levy and the Board does not lower the rate to offset this increase then special notice required by COV §58.1-3321
 - ▶ Prescribed notice example right
- ▶ Notice must be advertised at least 7 days prior to the public hearing and shall be published on a different day and in a different notice from any notice published for the annual budget hearing.

NOTICE Required by COV §58.1-3321

1. Assessment Increase:

Total assessed value of real property, excluding additional assessments due to new construction or improvements to property, exceeds last year's total assessed value of real property by **13.4%**.

2. Lowered Rate

Necessary to Offset Increased Assessment: The tax rate which would levy the same amount of real estate tax as last year, when multiplied by the new total assessed value of real estate with the exclusions mentioned above, would be **\$0.4730** per \$100 of assessed value. This rate will be known as the "lowered tax rate."

3. Effective Rate Increase:

Accomack County proposes to adopt a tax rate of **\$0.4860** per \$100 of assessed value. The difference between the lowered tax rate and the proposed rate would be **\$0.013** per \$100, or **2.7%**. This difference will be known as the "effective tax rate increase."

Individual property taxes may, however, increase at a percentage greater than or less than the above percentage.

4. Proposed Total Budget Increase:

Based on the proposed real property tax rate and changes in other revenues, the total budget of Accomack County will exceed last year's by **TBD** percent.

A public hearing on the increase will be held on **March XX, 2026 at Metomplin Elementary School.**

General Fund Revenue

▶ Real Estate Taxes

- ▶ Forecasted increase of \$1,203,196 (+6.9%).
 - ▶ \$785,771 from the proposed \$0.013 tax increase
 - ▶ \$417,425 from natural revenue growth/delinquency collections

Real Estate Tax Rate				
Tax Rate Elements	2025 Adopted Rate	2026 Lowered Rate ²	2026 Proposed Rate	Change
General Fund	\$ 0.351	\$ 0.314	\$ 0.327	.013
Debt Service	\$ 0.032	\$ 0.028	\$ 0.028	-
EMS ¹	\$ 0.151	\$ 0.131	\$ 0.131	-
Total Rate	\$ 0.534	\$ 0.473	\$ 0.486	.013

¹ Not levied on Chincoteague
² The lowered tax rate is the rate that would levy the same amount of real estate tax as last year, when multiplied by the new total assessed value less new construction and other improvements

General Fund Revenue

Question:

How much does a \$0.013 tax increase cost a homeowner with a property valued at \$300,000?

Answer:

\$39.00 annually

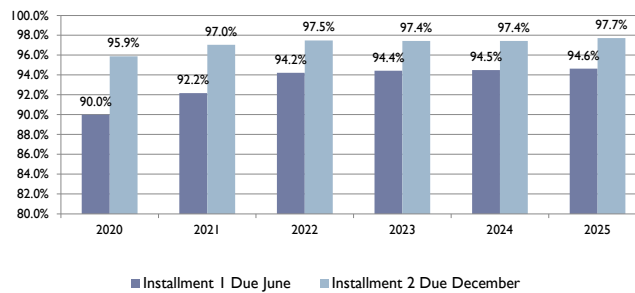


General Fund Revenue

▶ Real Estate Taxes

- ▶ Real estate tax collection estimate assumes an overall collection rate of 96.15%.

Percentage of Real Estate Taxes Collected in the Year of Levy



General Fund Revenue

▶ Personal Property Taxes

- ▶ No change in tax rate proposed.
- ▶ Forecasted increase of \$422,828 (+3%).
 - ▶ Driven by higher vehicle values/Change in PPTRA rate.

Personal Property Tax Rate			
Tax Rate Elements	2025 Adopted Rate	2026 Proposed Rate	Change
General Fund	\$ 3.530	\$ 3.530	.00
Debt Service	\$ 0.100	\$ 0.100	.00
EMS ¹	\$ 0.090	\$ 0.090	.00
Total Rate	\$ 3.720	\$ 3.720	.00

¹ Not levied on Chincoteague

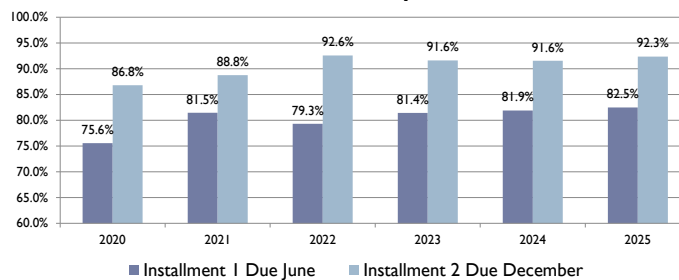


General Fund Revenue

▶ Personal Property Taxes

- ▶ Personal property tax collection estimates assume an overall collection rate of 87.2%.

Percentage of Personal Property Taxes Collected in the Year of Levy



General Fund Revenue

▶ Personal Property Taxes

▶ Personal Property Tax Relief Rate Act (PPTRA) %

- ▶ The County receives \$3,055,209 in PPTRA aid each year from the state.
 - Enables personal property tax reduction on personal use vehicles.
- ▶ PPTRA is applied to taxpayer personal property tax bills as a credit against total taxes due based on a % of relief adopted by the BOS.

SEMI-ANNUAL PERSONAL PROPERTY BILL				Bill Number:	502984	Due Date:	12/05/2023			
County of Accomack, Virginia				Bill Year:	2023	Bill Date:	10/05/2023			
James A Lilliston, Treasurer				Installment:	2 of 2	Page:	1 of 1			
P.O. Box 296										
Accomack, Virginia 23301										
Account #		119398								
Customer		TASCUM, MICHAEL F & DANIEL J								
Address		[REDACTED]								
Tax Code Explanation										
Tax Year Code	Explanation	Tax District	Tax Rate per \$100 of Assessed Value							
2023 10	Regular Vehicle	Grantsville	\$ 3.720							
Tax Code	Tax Year	Identification Number	Description	PPTRA Qualified	Taxed From - To Dates	Assessed Value	Assessed Tax	Tax Relief	Vehicle License Fee	Total
10	2023	27060993583485 8012	2010TA Follow - Contr.	T	07/01-12/31	20,425	979.50	141.30		238.56



General Fund Revenue

▶ Personal Property Taxes

▶ Personal Property Tax Relief Rate Act (PPTRA) %

- ▶ Relief percentage is adjusted periodically so that County does not provide more relief than the State pays for.

PPTRA Aid Granted vs. State Aid Received				
Tax Year	PPTRA Relief %	PPTRA Relief Granted by County	Commonwealth Reimbursement	Difference
2018	44%	3,171,303	3,055,209	-\$116,094
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%	3,721,227	3,055,209	-\$666,018
2024	31%	3,041,361	3,055,209	\$13,848
2025	31%	3,075,912	3,055,209	-\$20,703

Source: RBS AR Adjustments Report



General Fund Revenue

▶ Personal Property Taxes

- ▶ Personal Property Tax Relief Rate Act (PPTRA) %
 - ▶ Decreasing the PPTRA rate to 29% is recommended.

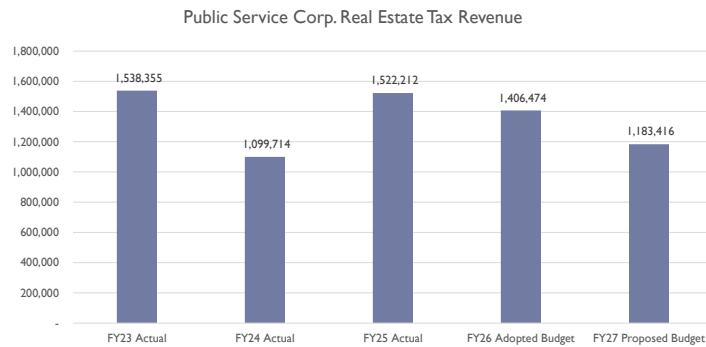
Comparison of Current PPTRA Relief % to Proposed Relief %			
Description	Actual TY2025 PPTRA Relief %	Proposed TY2026 PPTRA Relief %	Change
Personal use vehicles valued under \$1000	100%	100%	0%
Personal use vehicles valued at \$1,001 and above (Relief on first \$20,000 of value only)	31%	29%	6%



General Fund Revenue

▶ Public Service Corporation Real Estate Taxes

- ▶ Proposed budget addresses a projected \$223,058 decline in this revenue stream.
 - ▶ Declining taxable values from the SCC is the root cause.



General Fund Revenue

▶ Sales and Use Taxes

- ▶ Virginia's state sales and use tax rate is 4.3% with an additional 1% local tax that is collected by the Commonwealth and remitted back to the jurisdiction where the transaction took place.
 - ▶ Portion remitted to Towns based on school age population.
- ▶ 1% increase from previous year revenue assumed.

Gross Sales and Use Tax Comparison By Fiscal Year		
Period	Collected	Change
FY22 Actual	\$ 5,855,720	8.4%
FY23 Actual	\$ 6,165,054	5.3%
FY24 Actual	\$ 6,197,549	0.5%
FY25 Actual	\$ 6,534,573	5.4%
FY26 Projected	\$ 6,559,255	0.4%
FY27 Estimate	\$ 6,624,847	1.0%



General Fund Revenue

▶ Food and Beverage Taxes

- ▶ Current tax rate of 5%.
 - ▶ No change from prior year.
- ▶ This was first enacted in FY22 (mid-year).
- ▶ Forecasted increase of only \$6,956 over FY26 adopted budget.

Period	Collected	Change
FY23 Actual	\$ 1,062,636	197.0%
FY24 Actual	\$ 1,030,232	-3.0%
FY25 Actual	\$ 992,402	-3.7%
FY26 Adopted Budget	\$ 1,025,647	3.3%
FY27 Budget Estimate	\$ 1,032,603	0.7%



General Fund Revenue

▶ Transient Occupancy Taxes

- ▶ 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 however, there is one exception. A lower rate of 2% applies in the Town of Chincoteague as a result of an annexation agreement reached in 1989.
- ▶ 3% increase from FY26 revised estimate is forecast.

TOT Tax Comparison By Fiscal Year		
Period	Collected	Change
FY23 Actual	\$ 1,135,765	18.2%
FY24 Actual	\$ 1,199,990	5.7%
FY25 Actual	\$ 1,192,463	-0.6%
FY26 Revised Estimate	\$ 1,301,336	9.1%
FY27 Estimate	\$ 1,340,376	3.0%



General Fund Revenue

▶ Cigarette Taxes

- ▶ Current tax rate is \$0.40 per pack/\$4.00 per carton.
- ▶ Rate is currently set at the state maximum allowed for a County
 - ▶ No increase is forecasted.

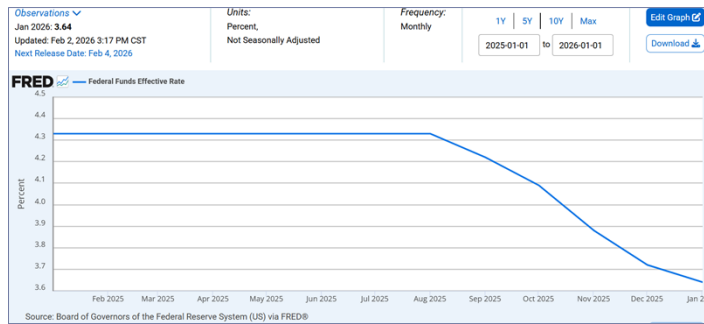
Cigarette Tax Revenue Comparison By Fiscal Year		
Period	Collected	Change
FY23 Actual	\$ 602,380	n/a
FY24 Actual	\$ 1,099,018	82.4%
FY25 Actual	\$ 843,800	-23.2%
FY26 Budget	\$ 1,618,754	91.8%
FY27 Estimate	\$ 1,618,754	0.0%



General Fund Revenue

▶ Investment Income:

- ▶ One of the largest decreases in forecasted revenues for FY27.
 - ▶ Driven by Fed rate changes & changes in amount available for investment.
 - ▶ \$492,739 less revenue expected in FY27 than FY26's REVISED budget.



GENERAL FUND

Budget Overview

EXPENDITURES

FY27 Budget Priorities

► Priority #1: Fund the Board's Strategic Plan Priorities

Description	Investment
Continues voluntary derelict building removal program <small>Fourth round for this program.</small>	150,000
Enterprise Resource Planning (ERP) application/Replace existing <small>Adds to the current approved project based on projected costs.</small>	90,000
Total	\$240,000



FY27 Budget Priorities

► Priority #2: Improve efforts to retain/recruit a qualified workforce by not losing ground.

Description	Investment
Provides 2% Cost of Living Increase Effective 7/1/26 <small>(Gen. Fund share)</small> <small>For all County and state-supported local employees. Aligns with Commonwealth budget.</small>	\$244,214
Affiliated organization compensation/employee benefit increases <small>ESPL/Social Services/Tourism Commission/Star Transit/911</small>	125,596
Provides a 2% Bonus effective June 2026 <small>(Gen. Fund share)</small> <small>For all County and state-supported local employees. Aligns with Commonwealth budget.</small>	219,844
Cover employer's share of projected increase in employee health insurance premiums <small>(General Fund share)</small> <small>Assumes a 20% increase in premiums. Requires a insurance plan change to achieve it otherwise a 28% increase.</small>	447,718
Provides seed funding to recognize superior employee performance <small>RFP issued to assist with policy to guide use of these funds.</small>	50,000
Total	\$1,087,372



FY27 Budget Priorities

▶ **Priority #2:** Improve efforts to retain/recruit a qualified workforce (con't)

▶ **Additional Information/solutions to address rising employee health insurance cost**

- For the last two insurance plan years, the County's employee health insurance plan has experienced historical increases in large claims.
- This claim history is causing extreme increases in both individual stop loss and aggregate stop loss insurance costs on top of general medical inflation.
 - To put this in to perspective, the actuarial table used for predicting claims estimated that there is between a one and three percent chance, every hundred years, of having the increases the County is expecting.
 - Expected premium increase is likely 28% or more based on information obtained from the County's insurance consultant.
 - ▶ **A \$900,000 cost increase if no action is taken.**

Claimants to Exceed	Actual FY24 (Immature)	Actual FY25 YTD	Expected
\$50,000	8	10	~13.7
\$100,000	4	6	~5.9
\$150,000	1	4	~3.1
\$200,000	0	3	~1.8
\$300,000	0	2	~.9
\$500,000	0	2	~.3

The information contained herein is subject to the disclosures and disclaimers on the Claims page of this presentation.



FY27 Budget Priorities

▶ **Priority #2:**

▶ **Address Rising Employee Health Insurance Cost**

- **Impact of a 28% increase in employee health insurance premiums workforce**

Monthly Insurance Premiums
Key Care 15 including Basic Vision current rates

Tier	Monthly Cost	County Pays	Employee Pays
Employee Only	935.69	748.55	187.14
Employee + Child	1,590.67	1,108.79	481.88
Employee + Children	1,590.67	1,108.79	481.88
Employee + Spouse	1,964.93	1,314.63	650.30
Employee + Family	2,526.34	1,623.41	902.93

Monthly Insurance Premiums
Current coverage with 28% increase

Tier	Monthly Cost	County Pays	Employee Pays	Employee Amount over Current Rates
Employee Only	1,197.68	958.14	239.54	52.40
Employee + Child	2,036.06	1,422.58	616.81	134.93
Employee + Children	2,036.06	1,419.25	616.81	134.93
Employee + Spouse	2,515.11	1,682.73	832.38	182.08
Employee + Family	3,233.72	2,077.96	1,155.75	252.82

Employee Health Insurance Benefit:
County pays for 80% of the cost of employee only coverage plus 55% of the excess cost of additional plan participants.



FY27 Budget Priorities

▶ Priority #2:

▶ Address Rising Employee Health Insurance Cost

- Neither the employer or the employee can sustain premium increases like what we are experiencing.
 - Close to 50% increase over the last two plan years.
- The time has come to consider changing from our current Anthem Key Care PPO products to another option.
 - Extensive research has been performed to find an alternative plan that preserves the high quality of insurance coverage our employees have always come to rely on but comes at a lesser cost.



FY27 Budget Priorities

▶ Priority #2: Improve efforts to retain/recruit a qualified workforce

▶ Address Rising Employee Health Insurance Cost

- Anthem HealthKeepers has been identified as comparable plan (See separate handout).
 - ▶ A “disruption analysis” indicated that 98.24% of providers utilized by County employees last year are in the Anthem HealthKeepers Network.
 - ▶ HealthKeepers members can access specialists directly without obtaining a referral under this plan. Similar to current plan.
 - ▶ HealthKeepers members can access out-of-state care through participating BlueCard® PPO providers. As long as the provider participates with a Blue plan, claims are considered in-network.
 - ▶ Rx formulary and our Wellness program remain intact.
- **Transitioning to Anthem HealthKeepers will reduce the projected premium increase to 20%.**
 - **The County Administrator will not recommend any plan that completely overhauls our history of providing quality health care to our employees.**



FY27 Budget Priorities

- ▶ **Priority #2:** Improve efforts to retain/recruit a qualified workforce
 - ▶ Address Rising Employee Health Insurance Cost
 - The FY27 operating budget the County Administrator is proposing assumes that the County will choose HealthKeepers as its new employee insurance plan.
 - This action will save \$253,495 annually over the current Anthem Key Care plans in place.

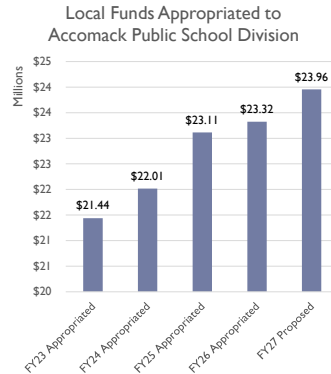
Monthly Insurance Premiums Moving to HealthKeepers (20% increase)				
Tier	Monthly Cost	County Pays	Employee Pays	Employee Amount over Current Rates
Employee Only	1,122.83	898.26	224.57	37.43
Employee + Child	1,908.80	1,330.55	578.26	96.38
Employee + Children	1,908.80	1,330.55	578.26	96.38
Employee + Spouse	2,357.92	1,577.56	780.36	130.06
Employee + Family	3,031.61	1,948.09	1,083.52	180.59



FY27 Budget Priorities

- ▶ **Priority #3:** Honor contractual commitments, agreements and mandates

Category	Investment
Utilize traditional revenue sharing formula to allocate new revenues to ACPS.	\$632,460
Comprehensive Service Act (CSA) local match	63,622
E.S. Community Services Board local match inc.	66,287
Juvenile Detention Costs	30,000
Health Department local match increase	55,874
Contract escalators (Dept. software applications)	71,417
Animal kennel replacement to meet state regs	65,662
Airport obstruction removal (match) per FAA	25,000
General election related/voting equip	130,210
SNAP programmatic changes	57,800
Total	\$1,198,332



FY27 Budget Priorities

► **Priority #4:** Improve employee and customer safety

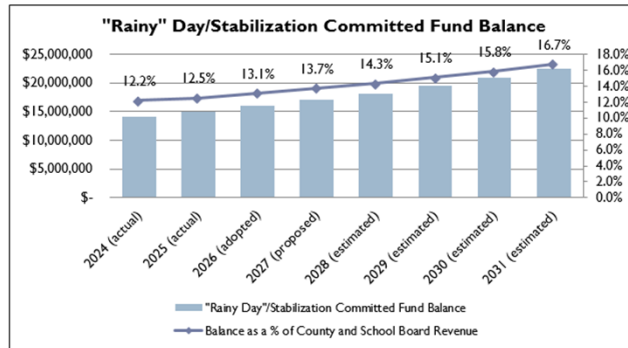
Category	Investment
Replace County Facility Access Control Systems <i>Current system has a going concern</i>	\$253,000
Remove derelict structures at Old NASA Ferry Dock and Wishart's Point	230,000
Court Facilities Access Control <i>Metal detector replacement and x-ray bag scanners</i>	71,369
Facility Video Monitoring Equipment/Cameras	54,500
Total	\$608,869



FY27 Budget Priorities

► **Priority #5:** Make scheduled deposit to the County's "Rainy Day" Fund

Strategies	Investment
Make scheduled transfer to the Rainy Day	\$1,070,051



Achieving the goal of a balance equal to 16.7% of County and School Operating Revenue not obtainable in the near-term. Budgetary inflation having a significant impact.



FY27 Budget Priorities

- ▶ **Priority #6:** Maintain the County's investment in its buildings, equipment and infrastructure

Category	Investment
Aircraft Fueling Facility Replacement (Year 2 funding)	\$185,000
Building & Infrastructure Maintenance:	
Health Department Roof Replacement	130,000
County Garage Fuel Management System	40,000
Jail Doors Replacement/Painting/Plumbing	81,000
Former Accomac Library Septic System Replacement	125,000
Melfa Industrial Park Water Tank Maintenance (VDH)	150,000
Sheriff Office Space Acquisition	150,000
Information Technology	49,000
EOL Hardware Replacement	
Seed Funds for County Adm. Building Minor Interior Renovations (ACPS to relocate to the former Accomac Primary in FY27)	100,000
Additional Contingency for Capital Projects <small>For use only in cost overrun situations</small>	100,000
Total	\$1,110,000



FY27 Budget Priorities

- ▶ **Priority #7:** Address inflation across multiple departments

Category	Investment
Public Works	\$6,500
<small>County Facility electricity, fuel and repair and maintenance materials</small>	
Sheriff's Office	10,975
Treasurer	20,614
Other Departments	11,385
Total	\$49,474



FY27 Budget Targeted Reductions

▶ Targeted reductions

▶ Proposes applying the County's observed holidays to all Solid Waste Convenience Centers

- Currently the centers only observe Thanksgiving and Christmas Day holidays.
- Proposal is to observe all county holidays at these facilities.
 - ▶ Reduces labor costs including holiday pay
 - ▶ Tonnage data indicates these dates are low volume days at the centers probably because folks assume we are closed.

▶ Sunsets translator television (TTV) service effective 1/1/27

- No data exists on the number of citizens who use the County's TTV services. The expectation is it is a low number.
 - Discontinuing TTV will save \$20,744 annually
 - More importantly it will avoid an upcoming equipment upgrade costing \$130,000
-



CONSOLIDATED EMS FUND Budget Overview

Consolidated EMS Fund

- ▶ Purpose
 - ▶ Used to account for all expenditures associated with EMS career staff.
- ▶ Revenue Source
 - ▶ The EMS components of the County's real estate and pers. property tax rates is the sole funding source for this fund plus any unassigned fund balance from prior year.
- ▶ Uses:
 - ▶ Pays for the compensation of approximately 65 full-time career staff plus two administrative positions and all required PPE.
 - ▶ Over 92% of the expenditures of this fund are for employee compensation purposes.
 - ▶ Overtime is a significant cost component.



Consolidated EMS Fund

- ▶ Proposed Tax Rates:
 - ▶ No change in the EMS portion of the real estate tax rate is proposed.

Real Estate Tax Rate				
Tax Rate Elements	2025 Adopted Rate	2026 Lowered Rate ²	2026 Proposed Rate	Change
General Fund	\$ 0.351	\$ 0.314	\$ 0.327	.013
Debt Service	\$ 0.032	\$ 0.028	\$ 0.028	-
EMS ¹	\$ 0.151	\$ 0.131	\$ 0.131	-
Total Rate	\$ 0.534	\$ 0.473	\$ 0.486	.013

¹ Not levied on Chincoteague

² The lowered tax rate is the rate that would levy the same amount of real estate tax as last year, when multiplied by the new total assessed value less new construction and other improvements



Consolidated EMS Fund

► Financial Forecast:

	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Projected	FY27 Projected
Revenue	\$5,024,405	\$4,752,227	\$6,088,690	\$7,069,776	\$7,051,016
Expenditures	5,546,736	6,673,901	7,450,903	7,543,308	7,994,675
Revenue Over (under) Expenditures	(522,331)	(1,921,674)	(1,362,214)	(473,532)	(943,659)
Beginning Fund Balance	5,373,623	4,851,292	2,929,618	1,567,404	1,093,872
Ending Fund Balance	\$4,851,292	\$2,929,618	\$1,567,404	\$1,093,872	\$150,213



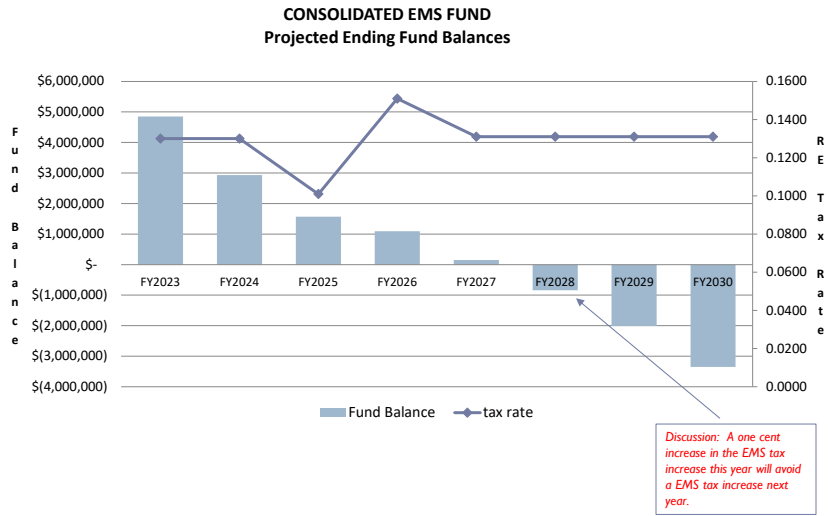
FY27 Budget Priorities

► New initiatives proposed

Initiatives	Investment
COLA (2% effective 7/1/2026)(EMS Fund share)	\$ 119,911
20% employee health insurance premium increase (EMS Fund)	150,852
Painter Ambulance Operating Supplies	82,565
Projected Vacancy Savings	(621,524)
Bonus to Match State Compensation Board Initiative	108,542
Imagetrend Application Dashboard	7,600
TOTAL	\$-152,054



Consolidated EMS Fund Financial Forecast



DEBT SERVICE FUND Budget Overview

Debt Service Fund

- ▶ **Purpose**
 - ▶ Used to account for most County and School debt service payments.
- ▶ **Revenue Source**
 - ▶ Sole revenue source is property taxes stemming from debt svc. component of PP/RE overall tax rate.
 - ▶ No change in the EMS portion of the real estate tax rate is proposed.

Real Estate Tax Rate				
Tax Rate Elements	2025 Adopted Rate	2026 Lowered Rate ²	2026 Proposed Rate	Change
General Fund	\$ 0.351	\$ 0.314	\$ 0.327	.013
Debt Service	\$ 0.032	\$ 0.028	\$ 0.028	-
EMS ¹	\$ 0.151	\$ 0.131	\$ 0.131	-
Total Rate	\$ 0.534	\$ 0.473	\$ 0.486	.013

¹ Not levied on Chincoteague
² The lowered tax rate is the rate that would levy the same amount of real estate tax as last year, when multiplied by the new total assessed value less new construction and other improvements



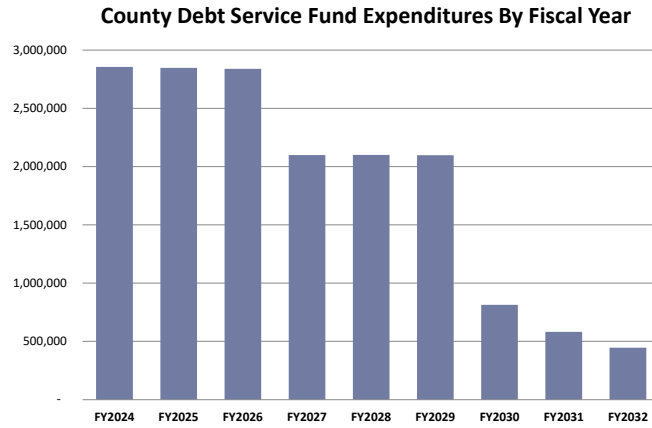
Debt Service Fund

	FY24 Actual	FY25 Actual	FY26 Projected	FY27 Proposed
Property Tax Revenue	\$ 2,546,484	\$ 2,511,633	\$ 2,461,561	\$ 2,455,598
Expenditures	2,855,699	2,842,882	2,839,004	2,098,954
Revenue Over (under) Expenditures	(309,215)	(331,249)	(337,443)	356,644
Beginning Fund Balance	980,176	670,960	339,711	-37,732
Ending Fund Balance	\$ 670,960	\$ 339,711	\$ -37,732	\$ 318,911



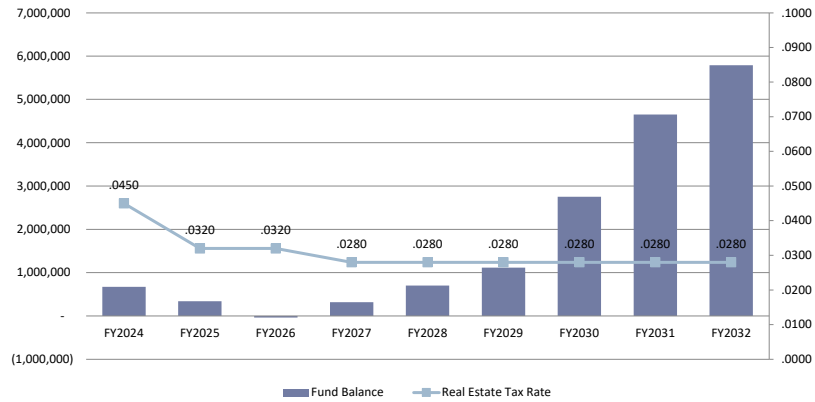
Debt Service Fund

▶ Next significant drop in debt service occurs in FY27



Debt Service Fund

**County Debt Service Fund
Projected Fund Balances & Associated
Real Estate Tax Rates**



Debt Service Fund

▶ Summary

- ▶ The County has significant debt capacity should it need to issue debt in the future.
 - ▶ County net debt as a % of estimated taxable value, ratio of debt service expenditures to governmental fund expenditures and its 10 Year debt & lease payout ratios are well within the limits the County has established to
- ▶ Debt service requirements will continue to decrease based on the County's current debt profile.
- ▶ There will be opportunities in FY28 to decrease the portion of the real estate tax rate dedicated for debt repayment if no further financings occur.



LANDFILL ENTERPRISE FUND

Budget Overview

Landfill Enterprise Fund

▶ Purpose

- ▶ To account for all expenses associated with the County's landfill and transfer station including operational, capital, closure and post-closure expenses.

- ▶ Not subsidized by the general fund relying solely on the tipping fee to cover all expenses.

▶ Revenues

- ▶ A \$5.00 increase in the tipping fee is proposed.
 - ▶ Currently \$80 per ton subject to exclusions.
 - ▶ New rate of \$85 is needed to continue to accumulate financial resources for current cell decommissioning and next cell debt service.

COUNTY OF ACCOMACK, VIRGINIA	
Statement of Revenues, Expenses and Changes in Net Position Proprietary Funds For the Year Ended June 30, 2025	
	Landfill Fund
Operating revenues:	
Use of property	\$ -
Charges for services	3,713,600
Other operating revenue	92,808
Total operating revenues	\$ 3,806,408
Operating expenses:	
Personnel services and fringe benefits	\$ 1,148,291
Other operating expenses	1,451,896
Depreciation	1,452,059
Total operating expenses	\$ 4,052,246
Operating income (loss)	\$ (245,838)
Nonoperating revenues (expenses):	
Interest expense and related debt expense	\$ (18,510)
Gain (loss) on disposal of capital assets	-
State grants - capital contribution	-
Federal grants - capital contribution	-
Total nonoperating revenues (expenses)	\$ (18,510)
Income (loss) before transfers	\$ (264,348)
Transfers:	
Transfers in	\$ -
Transfers out	(19,877)
Total transfers	\$ (19,877)
Changes in net position	\$ (284,225)
Total net position at July 1, as previously reported	1,309,971
Restatements	(80,360)
Total net position at July 1, as restated	\$ 1,229,611
Total net position at June 30	\$ 945,386



Landfill Enterprise Fund

▶ New Expenditures Proposed For FY27

Type	Description	Cost
Capital	Next Landfill Cell Design (cell 8)	\$300,000
Capital	Regulatory Compliance-Monitoring Wells	100,000
Capital	Transfer Station Well Replacement	15,000
Capital	2% Employee Bonus	16,301
Oper	2% Employee Pay Increase (07/1/2026)	18,014
Oper	Employee Health Insurance Additional Cost	26,793
Oper	Operating costs escalation	71,258
Total		\$547,366



Landfill Enterprise Fund

▶ Cell Construction and Cell Closure

- ▶ Projections based on projected waste volume of approximately 43,427 tons per year
- ▶ Projections are as of 9/29/2025

Cell #	Remaining Airspace (cy)	Life Expectancy (years)
Cell 7	282,665	3.59
Cell 8	447,218	5.69
Cell 9	446,098	5.67
Cell 10	448,420	5.70
Cell 11	448,220	5.70
Total	2,072,621	26.35

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	-	-	-	Feb 2029
Cell 8	Nov 2027	Jun 2028	Dec 2028	Oct 2034
Cell 9	Sep 2032	Apr 2033	Aug 2034	Jun 2040
Cell 10	Sep 2038	Apr 2039	Apr 2040	Mar 2046
Cell 11	Sep 2044	Apr 2045	Jan 2046	Nov 2051

Debt issued to construct Cell 7 to be fully paid off 10/1/2028.



NEW POSITIONS RECAP

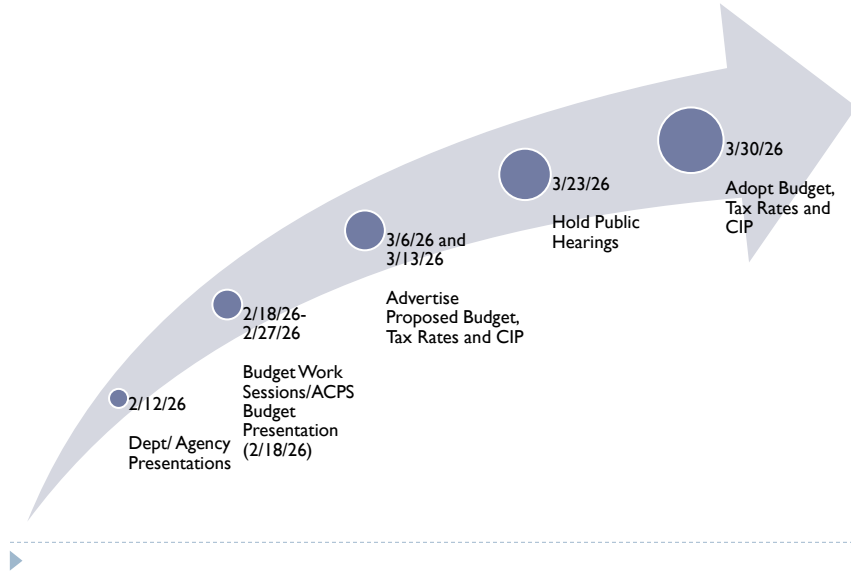
Proposed New Positions

	County & State supported positions
Total FY26 Approved Full-Time Equivalents	372.5
▶ No Additions or Deletions	<u>0</u>
Total FY27 Proposed Full-Time Equivalents	<u>372.5</u>

Note: Temporary positions excluded

FY27 BUDGET DEVELOPMENT SCHEDULE

FY27 Budget Schedule Looking Forward



BUDGET BOOK NAVIGATION

Navigating the County's Budget Document

- ▶ The Annual Fiscal Plan is organized into the following sections:
 - Strategic Plan Priorities
 - **Understanding the Budget Section**
 - Budget Calendar
 - Organization Plans and Policies
 - **Significant Budget Assumptions**
 - Financial Summaries
 - Revenue/Exp Projections/Charts
 - FTE counts by department
 - Property Tax Rate History
 - **Budget Requests Summary**
 - Department Request Summaries and Performance Snapshots
 - Capital Improvement Plan
 - Statistical Section
 - Glossary & Acronyms



Questions?



Understanding the Budget Section

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.

Opioid Abatement Fund	Resources restricted by funding source for use on opioid abatement.
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 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.

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.
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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 select 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	Fund (aka Social Services)
Youth Service Fund	Transfers to Other Funds
Transfers to E911 Fund	
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
Opioid Abatement 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 Funds
Self-Insured Health Insurance 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

Greenbackville Boat Harbor Committee

Accomack-Northampton Planning District Commission

Greenbackville/Captain's Cove Mosquito Control Commission

Eastern Shore Public Library

Quinby Boat Harbor Committee

Economic Development Authority (EDA)

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

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.



Budget Calendar Section

ACCOMACK COUNTY FISCAL YEAR 2027 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.

2025

October

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

2025

November

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

2025

December

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
30	01	02	03	04	05	06
07	08	09	10 Formal CIP Presentation to Planning Commission	11	12	13
14	15	16	17	18	19 Operating & Capital Budget Request Deadline	20
21	22	23	24 1/2 DAY HOLIDAY	25 HOLIDAY	26 HOLIDAY	27
28	29	30	31	01	02	03
04	05	Notes:				

Budget Estimates Development/Fiscal Plan Preparation

Budget Estimates Development/Fiscal Plan Preparation

2026

January

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

2026

February

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

2026

March

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
01	02 Send Proposed Fiscal Plan including tax rate Public Hearing Ad to Media	03	04	05	06 Advertise proposed budget, CIP & tax rates	07
08	09	10	11	12	13 Advertise proposed budget, CIP & tax rates	14
15	16	17	18	19	20	21
7 Day Advertising period §15.2-1427						
22	23 Public hearing held on budget and tax rates	24	25	26	27	28
7 Day Inaction Period Per Code of Virginia §15.2-2506.						
Final Tax Bill Quality Control Review and Data Production						
29	30 Adopt budget, tax rates and CIP	31	01	02	03	04
Final Tax Bill Quality Control Review and Data Production						
05	06	Notes:				

2026

April

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
29	30	31	01	02	03	04
05	06	07	08	09	10	11
12	13	14	15	16	17	18
19	20 DataMatx Deadline Final Sign Off - RE & PP bills to be mailed	21	22	23	24	25
26	27	28	29	30	01	02
03	04	Notes:				

2026

May

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
26	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	01	Notes:				

HOLIDAY

2026

June

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
31	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



Organization Plans &
Policies Section

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 2027 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 \$877,200 in FY27.

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, 2025.
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 FY26 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
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	\$ 115,739,065	12.2%
2025 (actual)	\$ 884,340	\$ 14,968,391	\$ 119,488,519	12.5%
2026 (adopted)	\$ 972,774	\$ 15,941,165	\$ 121,878,289	13.1%
2027 (proposed)	\$ 1,070,051	\$ 17,011,216	\$ 124,315,855	13.7%
2028 (estimated)	\$ 1,177,056	\$ 18,188,272	\$ 126,802,172	14.3%
2029 (estimated)	\$ 1,294,762	\$ 19,483,034	\$ 129,338,216	15.1%
2030 (estimated)	\$ 1,424,238	\$ 20,907,272	\$ 131,924,980	15.8%
2031 (estimated)	\$ 1,566,662	\$ 22,473,933	\$ 134,563,480	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 deficits but rather to address projected short-term enterprise fund revenue shortfalls or mitigate major unanticipated enterprise fund expenses.

Organization Plans & Policies Section

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.



Significant Budget
Assumptions Section

REVENUES

1. **REAL PROPERTY TAXES AND TAX RATES:** The Constitution of Virginia, Article X, Section 2 and the Code of Virginia, § 58.1-3201 require County real estate assessments to represent fair market value. Code of Virginia Section 58.1-3274 authorizes Accomack County by resolution to establish a department of real estate assessment and if so established, such department shall assess all real estate within the county on an annual or biennial basis. Section 82-96 of the Accomack County Code requires the County to reassess all real estate in the county biennially. The FY27 proposed annual fiscal plan assumes the 2026 real property reassessment will be completed as scheduled.

For most residential properties, fair market value is best determined from comparable sales data. This process involves analyzing recently sold properties. During the County’s January 1, 2026 reassessment, the County Department of Assessment completed a sales study of all arms-length sales occurring 2024-2025. The study looked at 1,294 qualified sales in total. In accordance with recognized standards put forth by the International Association of Assessing Offices (IAAO), the County used the overall Assessment/Sales Median Ratio and Coefficient of Dispersion to determining appraisal level and uniformity. Both of these indicators were applied to the sales study data and both yielded results confirming that the County’s current real property assessments were not uniform and significantly lower than FMV.

Metric	IAAO Standard	From County Sales Study
Overall Median Ratio	90%-110%	99%
Coefficient of Dispersion	20%	34.61%

The FY27 proposed annual fiscal plan assumes the fair market value (FMV) of real property will rise by 13.43% based on sales study results.

	2025 Certified Values	2026 Values after Reassessment	\$ Increase	% Increase
Total Land and Improvements	\$5,459,776,100	\$6,193,184,200	\$733,408,100	13.43%

Code of Virginia Section 58.1-3321 requires that when any biennial assessment results in an increase of 1% or more in the total real property tax levied, the county shall reduce its rate of levy for the forthcoming tax year so as to cause such rate of levy to produce no more than 101 percent of the previous year's real property tax levies excluding new construction. The County may, after conducting a public hearing, increase the tax rate above the reduced rate if it is deemed to be necessary by the governing body. The tax rate which would levy the same amount of real estate tax as last year, when multiplied by the new projected assessed value of real estate is 47.3 cents per \$100 of assessed value.

REVENUES (continued)

There are two rates shown below: the current lowered tax rate and the proposed tax rate for inclusion in the FY27 Annual Fiscal Plan. The proposal includes a 1.3-cent increase in the County real estate tax rate.

	Adopted Calendar Year 2025	Calendar Year 2026 "Lowered Tax Rate"(3)	Proposed Calendar Year 2026 Tax Rate	Difference between Proposed/Lowered
Chincoteague (1)	0.383	0.342	0.355	0.013
All Other Areas (2)	0.534	0.473	0.486	0.013

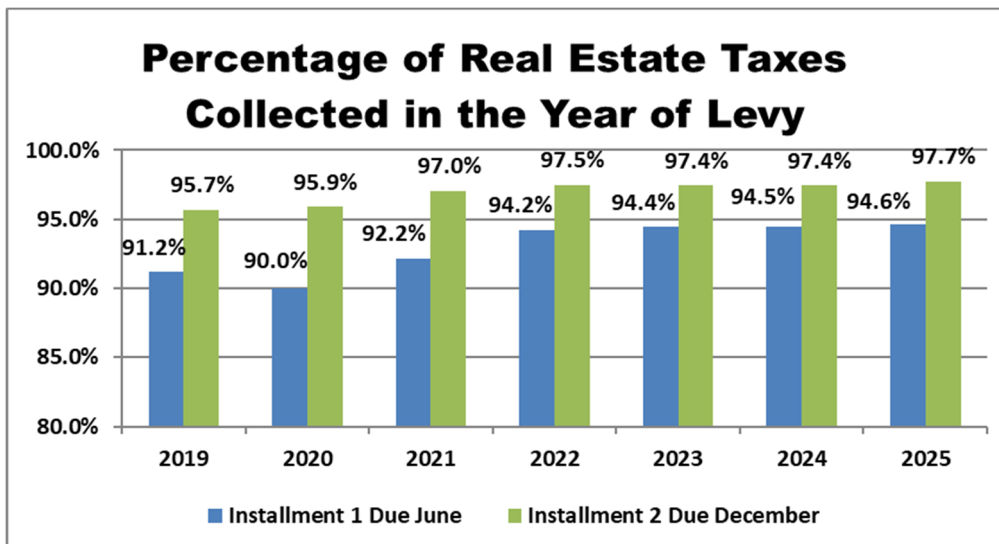
(1) The EMS Tax Rate is not levied with the limits of the Town of Chincoteague

(2) An additional real estate tax is levied in Greenbackville and Captains Cove for mosquito control.

(3) Calculated pursuant to Code of Virginia Section 58.1-321

It is important to understand that real estate levy is not based on the FMV of property but rather its taxable value. Accomack County has adopted a land use program that allows certain agricultural and forestal lands to be taxed at their use value rather than their fair market value. The use value is typically less than the FMV thus providing a reduced tax burden to qualifying property owners. There are approximately 1,344 parcels valued using a use value in Accomack County as opposed to FMV.

- REAL ESTATE VALUES GROWTH (NEW CONSTRUCTION):** Taxable values of real property for calendar year 2026 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 \$594,100 in revenue.
- REAL ESTATE CURRENT LEVY COLLECTION RATES:** The County’s “current” collection rate for real estate taxes due 12/5/2025 and 6/5/2027 is projected to be 97.7% and 94.6% 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 8/31/25 and is an annual review. A history of “current” (as defined above) collection rates by fiscal year and installment are shown on the next page.



REVENUES (continued)

4. **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. This ratio looks at property sales over a defined period and compares the County’s taxable value to the property’s sales price. The ratio is subsequently applied to the FMV of Public Service Corporation (PSC) property, as determined by the State Corporation Commission, in order to calculate its taxable value for County purposes. This process is intended to equalize the values of PSC property with that of other taxable real property locally assessed. It is projected that based on current county assessment ration; State Corporation commission property valuation will decline therefore resulting in a revenue loss in Public Service Corporation Real Estate Tax revenue.

5. **PERSONAL PROPERTY TAXABLE VALUE GROWTH:**
 - a. Vehicles and trailers: A 1.5% increase 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 this data 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 mobile homes and boats is forecast.

6. **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, a change in the PPTRA relief percentage is deemed necessary.

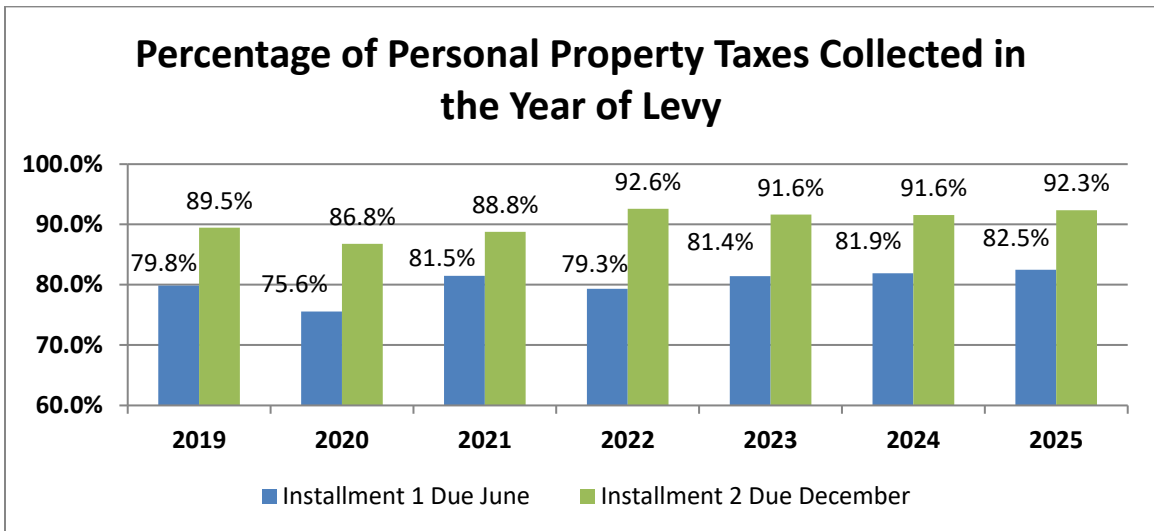
Comparison of Current PPTRA Relief % to Proposed Relief %			
Description	Actual TY2025 PPTRA Relief %	Proposed	
		TY2026 PPTRA Relief %	Change
Personal use vehicles valued under \$1000	100%	100%	0%
Personal use vehicles valued at \$1,001 and above (Relief on first \$20,000 of value only)	31%	29%	-6%

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%	3,721,227	3,055,209	-\$666,018
2024	31%	3,041,361	3,055,209	\$13,848
2025	31%	3,075,912	3,055,209	-\$20,703
2026	29%	Propose decrease in PPTRA rate for tax year 2026		

Impact of Current PPTRA Relief % vs. Proposed Relief %				
Vehicle Taxable Value	Previous PPTRA Tax Credit @ 31%	Proposed PPTRA Tax Credit @ 29%	Change	
\$27,200.00	\$230.64	\$215.76	(\$14.88)	
\$20,275.00	\$230.64	\$215.76	(\$14.88)	
\$16,825.00	\$194.03	\$181.51	(\$12.52)	
\$12,150.00	\$140.11	\$131.07	(\$9.04)	
\$1,000.00	\$37.20	\$37.20	\$0.00	

7. **PERSONAL PROPERTY CURRENT LEVY COLLECTION RATES:** The County’s “current” collection rate for personal property taxes due 12/5/2026 and 6/5/2027 is projected to be 91% and 79% 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 8/31/25 and is an annual review. A history of “current” (as defined above) collection rates by fiscal year and installment are shown below.



REVENUES (continued)

- 8. **DELINQUENT PERSONAL PROPERTY TAX COLLECTIONS:** The County is estimated to collect approximately \$1,298,600 in delinquent personal property taxes. This budget estimate represents a decrease of approximately 3%. Beginning in FY2023, the County implemented the use of a third-party collection service for delinquent personal property taxes. As reflected in the chart above, increased collections in the current year have resulted in a reduction in personal property tax delinquencies.
- 9. **DELINQUENT REAL ESTATE TAX COLLECTIONS:** The County is estimated to collect approximately \$1,005,575 in delinquent real estate taxes, representing an 11% decrease from the FY2026 budget. This estimate aligns with current actual delinquent collection trends. The County has experienced a significant increase in the percentage of taxpayers paying on time, and as a result, delinquent tax collections are expected to decline.
- 10. **VEHICLE LICENSE FEES:** The County assesses a Vehicle License Fee (VLF) on all vehicles housed, parked, or garaged within Accomack County, except for vehicles located within incorporated towns that impose a similar vehicle license fee. The fee is billed as a separate line item on the property owner’s regular personal property tax bill. Certain exemptions apply, including antique vehicles and vehicles owned by volunteer firefighters.

The VLF is prorated based on the number of months a vehicle resides in the County and may not exceed the fee charged by the Commonwealth pursuant to Code of Virginia § 46.2-752. For FY2027, the VLF is budgeted to remain constant at \$27 per vehicle. As a result, estimated VLF revenue is expected to increase slightly from \$700,000 in FY2026 to \$705,077 in FY2027, assuming a current collection rate of 73.8%.

- 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.

Sales and Use Tax Comparison By Fiscal Year		
Period	Collected	Change
FY22 Actual	\$ 5,855,720	8.4%
FY23 Actual	\$ 6,165,054	5.3%
FY24 Actual	\$ 6,197,549	0.5%
FY25 Actual	\$ 6,534,573	5.4%
FY26 Projected	\$ 6,559,255	0.4%
FY27 Budget	\$ 6,624,847	1.0%

REVENUES (continued)

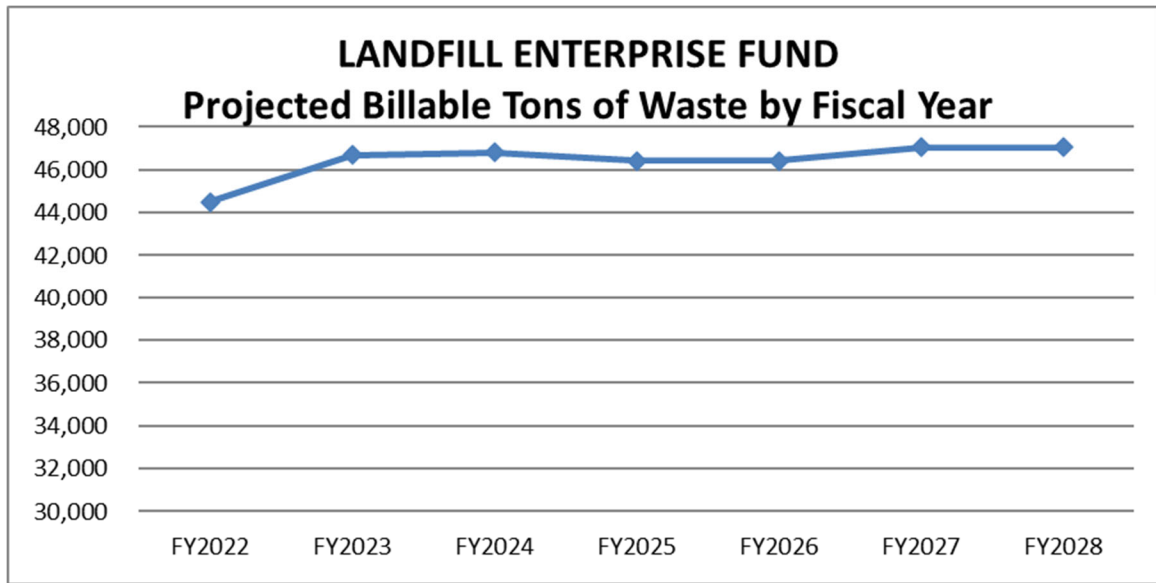
12. **LANDFILL TIPPING FEE:** The tipping fee is used to fund all operating, capital, closure and post-closure expenses of the County’s North Landfill and South Transfer Station. Fund revenue is calculated at breakeven meaning the fee is the minimum needed to ensure that the cost of operating solid waste facilities is recovered solely from end users. The proposed annual fiscal plan assumes 6 percent or a 5 dollar increase in the tipping fee from \$80 to \$85 per ton for fiscal year 2027. The new rate is needed to continue to accumulate financial resources for current cell decommissioning and next cell debt service. Estimated future cell closure and construction schedules, received from the County landfill engineering consultant as of 9/29/25 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 February 2029.

Cell #	Remaining Airspace (cy)	Life Expectancy (years)
Cell 7	282,665	3.59
Cell 8	447,218	5.69
Cell 9	446,098	5.67
Cell 10	448,420	5.70
Cell 11	448,220	5.70
Total	2,072,621	26.35

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	-	-	-	Feb 2029
Cell 8	Nov 2027	Jun 2028	Dec 2028	Oct 2034
Cell 9	Sep 2032	Apr 2033	Aug 2034	Jun 2040
Cell 10	Sep 2038	Apr 2039	Apr 2040	Mar 2046
Cell 11	Sep 2044	Apr 2045	Jan 2046	Nov 2051

REVENUES (continued)

13. **LANDFILL WASTE STREAM:** The County landfill and transfer station are projected to receive 47,413 tons of billable waste in fiscal year 2027, representing a 1% increase over the actual billable tons processed in fiscal year 2025. At a tipping fee of \$85 per ton, this projected waste volume is expected to generate approximately \$4 million in revenue to support landfill operations.



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

Shared Expense Reimbursements: Shared expense reimbursements are projected to increase in FY27 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 by way of per diems.

OPERATING EXPENDITURES

1. **EMPLOYEE COMPENSATION:**

Cost of Living Adjustment: The proposed fiscal plan includes funding to pay for a general 2% compensation increase, effective July 1, 2026, and for a 2% bonus for all regularly scheduled County and “state supported” local positions both full-time and part-time. State supported local positions include Constitutional Officers and their employees, Social Services employees and the General Registrar. These compensation increases assume, 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 FY27 proposed budget presented to the State money committees in December 2025 provides the necessary funds for these actions. It should be noted that the effective date of the COLA and percentage increases for both align with what has been proposed for state employees.

Proposed Compensation Increases by Fund		
Fund	Fiscal Year 2027	
	2% General Increase	2% Bonus
General Fund	\$ 244,214	\$ 219,844
Social Services	16,623	14,776
Consolidated EMS Fund	119,911	108,542
Landfill Fund	18,014	16,301
Total Cost	\$ 398,762	\$ 359,463

2. **POSITION ADDITIONS/REDUCTIONS/VACANCIES:** The FY27 proposed annual fiscal plan contains no new/additional FTEs. In regards to position reductions, the FY27 budget incorporates freezing one full-time vacant position currently assigned to the procurement function. This position has been frozen for multiple years. In addition, the County began outsourcing building custodian services as these positions became vacant. The FY27 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 2027 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.
- 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 FY27.

OPERATING EXPENDITURES (continued)

4. **EMPLOYEE MEDICAL INSURANCE:** Employee medical insurance costs for the current Anthem PPO Network are projected to increase by 28%. 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 55% 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 28% increase in employee medical insurance is expected to cost \$871,436 (all funds).

Monthly Premium Comparison (Employee Only Coverage)(High Option)				
	Fiscal Year	Fiscal Year		Percent
Monthly Premium:	2026	2027	Difference	Increase
Employer Share	\$ 748.55	\$ 958.15	\$ 209.60	28.0%
Employee Share	\$ 187.14	\$ 239.54	\$ 52.40	28.0%
Total Monthly Premium	\$ 935.69	\$ 1,197.69	\$ 262.00	28.0%

Monthly Premium Comparison (Family Coverage)(High Option)				
	Fiscal Year	Fiscal Year		Percent
Monthly Premium:	2026	2027	Difference	Increase
Employer Share	\$ 1,623.41	\$ 2,077.98	\$ 454.57	28.0%
Employee Share	\$ 902.93	\$ 1,155.76	\$ 252.83	28.0%
Total Monthly Premium	\$ 2,526.34	\$ 3,233.74	\$ 707.40	28.0%

Anthem also offers the HealthKeepers Network for healthcare coverage. Switching from Anthem PPO to Anthem HealthKeepers POS would save \$246,073 (all funds) in costs.

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 FY27 that the contribution rate is expected to remain relatively constant at 1.06% of covered payroll. This rate was communicated to the County via a VRS memo dated January 5, 2026.
6. **WORKERS' COMPENSATION:** The County has been advised by our risk management consultants that the County workers' compensation experience modifier will remain constant at 0.71 for fiscal year 2027. Reduction of worker's compensation exposure by providing employee training and education opportunities continues to prove as a positive investment.
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.

OPERATING EXPENDITURES (continued)

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 proposed Annual Fiscal Plan assumes the County will contribute \$240 per employee, a decrease of \$37 from the previous year, or approximately \$72,480 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 is proposed to be allocated an additional \$632,460 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.

FY27 School Board Local Funding Calculation			
	FY26	FY27	Increase
General Fund Property Tax Budget	\$ 32,858,402	\$ 34,359,088	\$ 1,500,686
General Fund Non-Categorical Aid (includes PPTRA)	3,785,684	3,810,984	25,300
General Fund Other Local Taxes Budget Including Comm. Tax	11,975,922	12,463,774	487,852
Less dedicated revenue Property Tax Revenue for:			
Non School Purposes - Real estate tax rate shift of \$0.125 from	(664,118)	(1,454,730)	(790,612)
Non School Purposes - Real estate tax rate increase of \$0.013 for tax year 2026 dedicated to the General Fund			
E911 Commission	(271,655)	(271,655)	-
Cigarette tax	(1,618,754)	(1,618,754)	-
Meals tax	(1,025,647)	(1,032,603)	(6,956)
Tourism Commission	(66,000)	(66,000)	-
Total Revenue Subject to Share with School Board	\$ 44,973,834	\$ 46,190,104	\$ 1,216,270
Percent of Revenues Shared with School Division	52%	52%	
Adopted FY26 School Local Funding Budget			\$ 23,323,601
Increase in funding pursuant to traditional revenue share formula:			
New Revenue less amounts dedicated in FY27 x 52%			632,460
Proposed FY27 School Local Funding Budget			\$ 23,956,061

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 \$63,622 to \$353,622 based on historical cost trends.

CAPITAL/ONE-TIME OPERATING EXPENDITURES

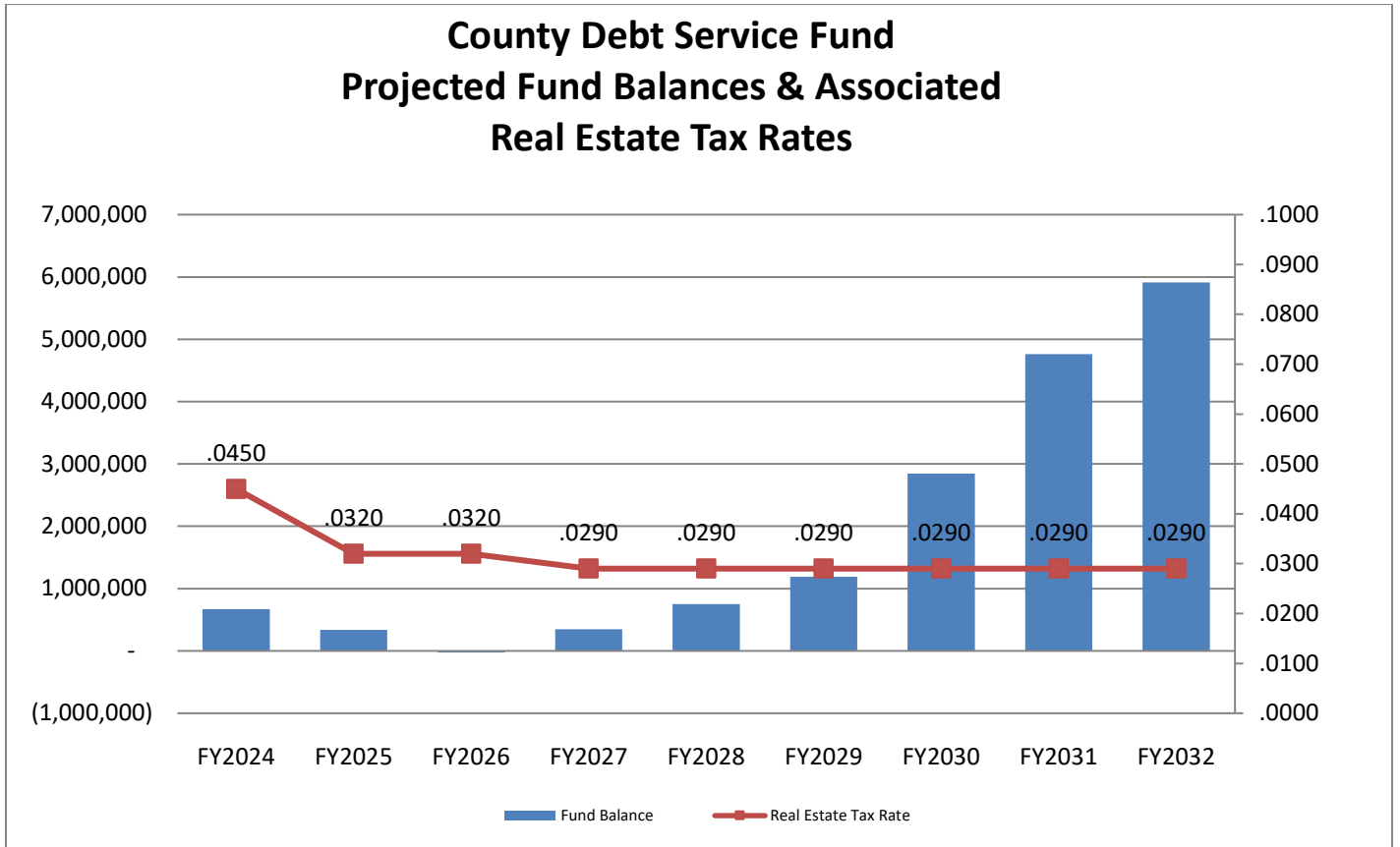
1. **FISCAL YEAR 2025 UNASSIGNED FUND BALANCE (SURPLUS) TO BE USED FOR 1-TIME OPERATING AND CAPITAL EXPENDITURES:** The proposed annual fiscal plan assumes the entire General Fund surplus remaining from fiscal year 2025 of \$12,710,281 (aka unassigned fund balance) together with several unanticipated one-time revenues or unplanned expenditures in FY26 will be used to address capital needs in FY27 and to make the next scheduled contribution to the County “Rainy Day” Fund. Individual uses are outlined in the *Budget Summary Section*.

Analysis of FY27 Capital Needs and Funding Sources	
FY25 General Fund Unassigned Fund Balance as of 6/30/2025	\$ 12,710,281
Additions/Subtractions in FY26:	
Unassigned fund balance appropriated in FY26 as part of budget	(8,961,174)
Unassigned fund balance appropriated in FY26 for Drainage projects	(690,907)
Adjust fund balance assigned to ACPs by transfer in excess of FY25 budget	910,003
Correction - Planning and Ed set aside for new building	(123,530)
Projected available for FY27 one-time uses	3,844,673
Proposed FY27 Uses by Category:	
Rainy Day Fund contribution	\$ 1,070,051
1-time bonus effective 6/26 for p/t & f/t (net of comp board reimb)	234,620
IT and other related IT equipment (various depts)	131,000
Garage equipment	77,000
Security/Safety	612,513
General Facility Maintenance	572,500
Registrar and Electoral Board related	137,710
Docks and Ramps Improvements	230,000
Other	110,000
Land Acquisition	450,000
Total Proposed Uses	3,625,394
Difference (remainder available for FY27 Capital Projects)	\$ 219,279

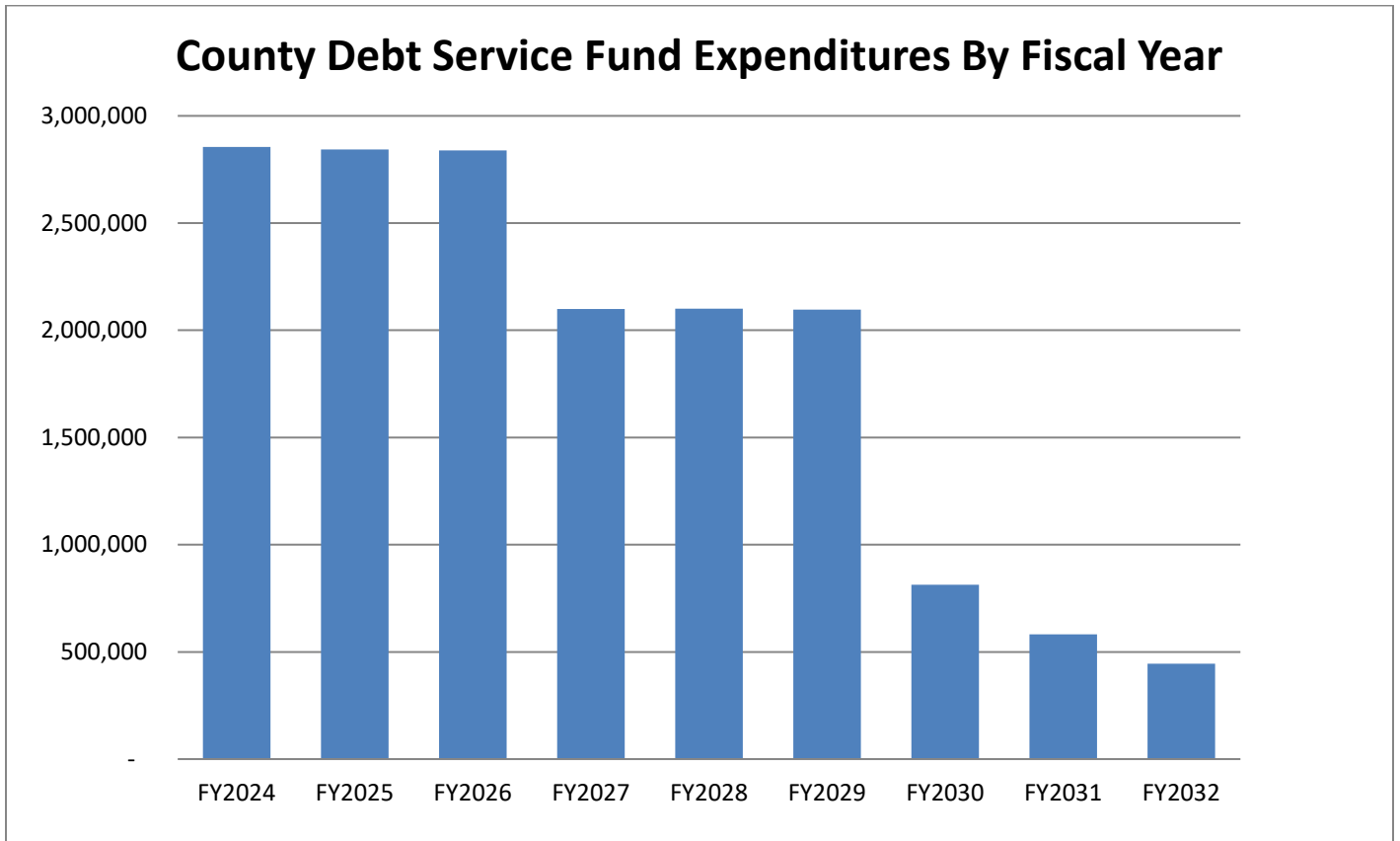
2. **ENTERPRISE FUND CAPITAL EXPENDITURES:** The table above is focused on one-time operating and capital purchases funded by the General Fund. The Landfill Enterprise Fund contains additional proposed capital spending of \$425,000 various projects including the planning and engineering of new Cell 8. The Airport Enterprise Fund contains additional proposed capital spending of \$210,000 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.

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 proposed annual fiscal plan maintains compliance with all debt ratio guidelines listed in the *Fiscal Policies* section.

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 \$1,070,051 to the reserve in FY27. 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 FY27 additional contribution is projected to bring the balance up to 13.7% of budgeted revenues or \$17,011,216.
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 proposed fiscal year 2027 operating contingency is \$325,911.

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Financial Summaries Section

FY27 Proposed Budget Summary by Fund

Primary Government

General Fund	Special Revenue Funds							Total Non-Major Funds
	Capital/One-Time Operating	"Rainy Day"/Stabilization	Virginia Public Assistance	Comprehensive Youth Services	Consolidated Emergency Medical Services	Consolidated Fire & Rescue Services		
Beginning Fund Balance	\$ -	\$ 3,844,673	\$ 15,941,165	\$ -	\$ -	\$ 1,093,674	\$ -	\$ 602,433
Revenues and Other Sources:								
General property taxes	34,359,088	-	-	-	-	6,752,235	1,950,775	68,471
Other local taxes	12,463,774	-	-	-	-	-	-	127,500
Permits, privilege fees, and licenses	547,230	-	-	-	-	-	-	30,903
Fines and forfeitures	150,000	-	-	-	-	-	-	-
Revenue from use of money & property	2,567,587	-	-	-	-	-	-	-
Charges for services	792,086	-	-	-	-	42,000	-	-
Miscellaneous revenue	107,000	-	-	-	100,274	-	-	12,700
Recovered costs	202,008	-	-	-	-	-	-	2,500
Commonwealth aid	9,763,151	-	-	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	-	1,070,051	1,027,095	356,538	-	-	1,355,022
Total Revenue and Other Sources	61,592,669	-	1,070,051	5,213,476	1,235,638	6,859,199	1,991,963	1,687,096
Expenditures and Other Uses:								
General government administration	7,807,666	268,710	-	-	-	-	-	-
Judicial administration	2,626,711	74,851	-	-	-	-	-	153,534
Public safety	11,470,074	176,162	-	-	-	7,661,652	1,961,981	1,270,908
Public works	6,813,238	1,256,000	-	-	-	-	-	-
Health & welfare	1,512,892	-	-	5,213,476	1,235,638	-	-	64,713
Education	24,047,089	-	-	-	-	-	-	-
Parks, recreation & cultural	1,053,382	245,000	-	-	-	-	-	-
Planning & community development	2,217,683	150,000	-	-	-	-	-	174,943
Nondepartmental	795,147	234,620	-	-	-	-	-	-
Debt service:								
Principal	275,400	-	-	-	-	-	-	-
Interest and fiscal charges	16,352	-	-	-	-	-	-	-
Other uses	2,957,509	1,430,051	-	-	-	263,486	-	-
Total Expenditures and Other Uses	61,593,143	3,835,394	-	5,213,476	1,235,638	7,925,138	1,961,981	1,664,098
Ending Fund Balance	\$ (474)	\$ 9,279	\$ 17,011,216	\$ -	\$ -	\$ 27,735	\$ 29,982	\$ 625,431

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.

General Fund beginning fund balance excludes portion reserved for reappropriation to the Accomack County Schools.

							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
\$ -	\$ (27,376)	\$ 3,580	\$ 212,165	\$ 3,905,714	\$ -	\$ 25,576,028	\$ -
-	2,310,011	-	-	-	-	45,440,580	-
-	-	-	-	-	-	12,591,274	-
-	-	-	-	-	-	578,133	-
-	-	-	-	-	-	150,000	-
-	-	-	50,900	-	-	2,618,487	-
-	-	15,000	188,000	4,030,127	350,000	5,417,213	-
-	86,975	-	500	-	-	307,449	-
-	-	-	-	70,000	-	274,508	-
-	82,376	-	3,080	-	-	12,534,213	-
-	-	-	-	-	-	2,854,012	-
-	-	-	384,854	-	195,000	4,651,046	10,000
-	2,479,362	15,000	627,334	4,100,127	545,000	87,416,915	10,000
-	-	-	-	-	-	8,076,376	-
-	-	-	-	-	-	2,855,096	-
-	-	-	-	-	-	22,540,777	-
-	-	-	-	2,981,445	-	11,050,683	-
-	-	-	-	-	-	8,026,719	-
-	-	-	-	-	-	24,047,089	-
-	-	15,000	-	-	-	1,313,382	-
-	-	-	723,482	-	516,000	3,782,108	10,000
-	-	-	-	47,600	-	1,077,367	-
-	1,920,229	-	-	560,000	-	2,755,629	-
-	304,448	-	-	76,363	-	397,163	-
-	-	-	-	-	-	4,651,046	-
-	2,224,677	15,000	723,482	3,665,408	516,000	90,573,435	10,000
\$ -	\$ 227,309	\$ 3,580	\$ 116,017	\$ 4,340,433	\$ 29,000	\$ 22,419,508	\$ -

Financial Summaries Section

Revenue and Other Sources Summary

	Actual Fiscal Year 2024	Actual Fiscal Year 2025	Adopted Budget Fiscal Year 2026	Proposed Budget Fiscal Year 2027	Percentage Change From Fiscal Year 2026 to 2027
GENERAL FUND					
General property taxes	31,967,577	32,762,968	32,858,402	34,359,088	4.57%
Real property taxes	16,860,124	17,025,759	17,368,733	18,571,929	6.93%
Public services taxes	1,099,714	1,522,212	1,406,474	1,183,416	-15.86%
Personal property taxes	13,050,892	13,210,713	13,150,195	13,573,023	3.22%
Mobile home taxes	137,626	159,416	113,000	159,000	40.71%
Payments in lieu of taxes	-	-	-	27,720	100.00%
Penalties - all taxes	499,619	502,143	500,000	502,000	0.40%
Interest - all taxes	319,602	342,725	320,000	342,000	6.88%
Other local taxes	11,324,224	11,335,156	11,975,922	12,463,774	4.07%
Local sales and use taxes (net of town distributions)	5,458,305	5,760,364	5,586,465	5,839,140	4.52%
Consumers' utility taxes	1,058,307	1,092,992	1,210,000	1,210,000	0.00%
Public service license taxes	159,592	149,952	55,000	35,000	-36.36%
Vehicle license fees	637,570	632,419	710,606	705,077	-0.78%
Bank stock taxes	48,949	47,424	50,000	50,000	0.00%
Recordation and wills taxes	442,021	536,201	448,250	570,000	27.16%
Hotel and motel room taxes	1,199,990	1,192,463	1,188,000	1,320,000	11.11%
Court filing fees	20,459	20,469	17,500	17,500	0.00%
Business, professional and occupation license taxes	67,590	66,345	65,000	65,000	0.00%
Cigarette Tax	1,099,018	843,800	1,618,754	1,618,754	0.00%
Meals Tax	1,131,798	992,402	1,025,647	1,032,603	0.68%
Other	625	325	700	700	0.00%
Permits, privilege fees, and licenses	559,479	651,845	507,730	547,230	7.78%
Animal licenses	3,452	2,984	4,000	4,000	0.00%
Building & Zoning permits	322,497	326,792	338,000	373,000	10.36%
Electrical permits	66,670	70,615	71,230	71,230	0.00%
Erosion & sediment control permits	19,135	(12,690)	12,000	12,000	0.00%
Health department permits	25,000	20,225	20,000	20,000	0.00%
Wetlands fees	30,955	186,562	5,000	8,000	60.00%
Land use application fees	70,500	38,100	36,000	36,000	0.00%
Boating Facility permits	19,272	17,259	16,000	17,500	9.38%
Other	1,998	1,998	5,500	5,500	0.00%
Fines and forfeitures	118,367	141,749	150,000	150,000	0.00%
Revenue from use of money & property	3,806,504	3,829,701	2,547,066	2,567,587	0.81%
From use of money	3,295,771	3,302,707	2,080,000	2,100,521	0.99%
From use of property	510,733	526,994	467,066	467,066	0.00%
Charges for services	764,169	799,321	785,586	792,086	0.83%
For public safety	321,631	322,352	301,155	307,655	2.16%
For judicial administration	2,754	3,085	3,000	3,000	0.00%
For general government administration	354,623	388,127	396,441	396,441	0.00%
For public works	85,161	85,757	84,990	84,990	0.00%
Miscellaneous revenue	249,859	225,088	107,000	107,000	0.00%

Financial Summaries Section

Revenue and Other Sources Summary

	Actual Fiscal Year 2024	Actual Fiscal Year 2025	Adopted Budget Fiscal Year 2026	Proposed Budget Fiscal Year 2027	Percentage Change From Fiscal Year 2026 to 2027
GENERAL FUND-CONTINUED					
Recovered costs	654,408	833,352	177,964	202,008	13.51%
For judicial administration	25,965	40,208	29,649	30,905	4.24%
For public works	234,929	252,280	3,000	3,000	0.00%
For general government administration	294,223	492,090	89,000	86,000	-3.37%
For health & welfare	20,977	6,501	-	-	0.00%
For public safety	30,026	28,642	46,315	72,103	55.68%
Other	48,288	13,631	10,000	10,000	0.00%
Commonwealth aid	8,915,058	9,572,132	9,674,283	9,763,151	0.92%
Motor vehicle carrier's tax	42,102	39,235	42,000	42,000	0.00%
Rolling stock tax	1,499	1,636	2,000	2,300	15.00%
Communications tax	670,381	667,120	740,004	740,004	0.00%
Mobile home titling tax	23,694	318,312	135,000	160,000	18.52%
Personal property tax relief	2,866,556	2,866,674	2,866,680	2,866,680	0.00%
Commonwealth Attorney shared expenditures	435,711	447,153	482,440	484,071	0.34%
Sheriff shared expenditures	3,136,307	3,475,202	3,928,941	3,818,336	-2.82%
Commissioner of Revenue shared expenditures	153,358	166,052	175,189	170,108	-2.90%
Treasurer shared expenditures	184,736	215,761	224,782	348,271	54.94%
Registrar/Electoral Board shared expenditures	108,993	82,305	76,526	82,526	7.84%
Clerk of Circuit Court shared expenditures	371,781	394,266	390,691	442,820	13.34%
Jail per diems	224,025	254,565	239,873	250,000	4.22%
Litter prevention program	42,083	21,390	20,000	-	-100.00%
"Four For Life" program	14,221	27,270	-	-	0.00%
Juvenile crime control program	71,269	36,269	36,268	36,268	0.00%
Victim/Witness assistance program	31,969	40,727	-	-	0.00%
Records preservation grant	59,121	51,437	-	-	0.00%
Community impact grant	-	10,802	-	-	0.00%
Community corrections grant	107,454	80,350	108,778	114,656	5.40%
Pre-Trial service grant	208,602	202,391	205,111	205,111	0.00%
Opioid settlement	136,083	152,567	-	-	0.00%
Other Commonwealth categorical aid	25,113	20,648	-	-	0.00%
Federal aid	1,008,249	434,785	378,259	378,259	0.00%
Payments in lieu of taxes	35,026	36,177	35,000	35,000	0.00%
Chincoteague Refuge revenue sharing	77,990	-	77,990	77,990	0.00%
Social services indirect costs	206,358	183,435	200,000	200,000	0.00%
American Rescue Plan Act	427,000	-	-	-	0.00%
Homeland security related grants	48,300	-	-	-	0.00%
Emergency management grants	15,000	7,500	-	-	0.00%
Selective enforcement grant	22,988	24,384	-	-	0.00%
Victim / witness assistance grant	93,907	64,135	65,269	65,269	0.00%
Tourism	-	113,108	-	-	0.00%
Other Federal categorical aid	81,680	6,046	-	-	0.00%
Other financing sources	792,029	178,760	262,486	262,486	0.00%
Transfers from other funds	293,760	178,760	262,486	262,486	0.00%
Transfers from lease purchase loans	498,269	-	-	-	0.00%
TOTAL GENERAL FUND	60,159,923	60,764,857	59,424,698	61,592,669	3.65%

Financial Summaries Section

Revenue and Other Sources Summary

	Actual Fiscal Year 2024	Actual Fiscal Year 2025	Adopted Budget Fiscal Year 2026	Proposed Budget Fiscal Year 2027	Percentage Change From Fiscal Year 2026 to 2027
VIRGINIA PUBLIC ASSISTANCE FUND					
Miscellaneous revenue	-	19,214	-	-	0.00%
Commonwealth aid	1,430,988	1,779,717	1,711,628	1,711,628	0.00%
Welfare related aid	1,416,620	1,779,717	1,711,628	1,711,628	0.00%
COVID 19 relief	14,368	-	-	-	0.00%
Federal aid	2,590,096	2,645,300	2,474,753	2,474,753	0.00%
Welfare related aid	2,590,096	2,645,300	2,474,753	2,474,753	0.00%
Other financing sources	857,265	839,304	962,455	1,027,095	6.72%
Transfer from General Fund	857,265	839,304	962,455	1,027,095	6.72%
TOTAL VIRGINIA PUBLIC ASSISTANCE FUND	4,878,349	5,283,535	5,148,836	5,213,476	1.26%
COMPREHENSIVE YOUTH SERVICES FUND					
Miscellaneous revenue	81,867	124,439	100,274	100,274	0.00%
Grant matching funds from Northampton County/other	81,867	124,439	100,274	100,274	0.00%
Commonwealth aid	1,030,719	1,370,002	778,826	778,826	0.00%
Pooled CSA funds	1,003,909	1,343,192	759,205	759,205	0.00%
CSA administration grant	26,810	26,810	19,621	19,621	0.00%
Other financing sources	296,098	357,699	292,916	356,538	21.72%
Transfer from General Fund-Pool Match	292,021	353,622	290,000	353,622	21.94%
Transfer from General Fund-Admin Match	4,077	4,077	2,916	2,916	0.00%
TOTAL COMPREHENSIVE YOUTH SERVICES FUND	1,408,684	1,852,140	1,172,016	1,235,638	5.43%
LAW LIBRARY FUND					
Other Local taxes	5,735	5,883	7,500	7,500	0.00%
Court document fees	5,735	5,883	7,500	7,500	0.00%
STORMWATER FUND					
Permits, privilege fees, and licenses	22,896	37,457	30,903	30,903	0.00%
Stormwater fees	22,896	37,457	30,903	30,903	0.00%
Other financing sources	62,423	49,430	160,780	160,780	0.00%
Transfer from General Fund	62,423	49,430	160,780	160,780	0.00%
TOTAL STORMWATER FUND	85,319	86,887	191,683	191,683	0.00%
CONSOLIDATED EMERGENCY MEDICAL SERVICES FUND					
General property taxes	4,681,171	5,723,648	6,786,188	6,752,235	-0.50%
Real property taxes	3,928,875	4,742,897	5,753,162	5,837,332	1.46%
Public services taxes	323,603	527,716	594,511	456,811	-23.16%
Personal property taxes	297,770	297,894	295,515	306,092	3.58%
Mobile home taxes	36,357	53,440	48,000	52,000	8.33%
Penalties - all taxes	53,489	57,960	53,000	57,000	7.55%
Interest - all taxes	41,077	43,741	42,000	43,000	2.38%
Charges for services	-	-	-	42,000	100.00%
Charges for emergency medical services	-	-	-	42,000	100.00%

Financial Summaries Section

Revenue and Other Sources Summary

	Actual Fiscal Year 2024	Actual Fiscal Year 2025	Adopted Budget Fiscal Year 2026	Proposed Budget Fiscal Year 2027	Percentage Change From Fiscal Year 2026 to 2027
Miscellaneous Revenue	3,369	71	-	-	0.00%
Other	3,369	71	-	-	0.00%
Commonwealth aid	67,685	64,971	64,964	64,964	0.00%
Personal property tax relief act	67,685	64,971	64,964	64,964	0.00%
TOTAL CONSOLIDATED EMS FUND	4,752,225	5,788,690	6,851,152	6,859,199	0.12%
CONSOLIDATED FIRE AND RESCUE FUND					
General property taxes	1,854,567	1,866,048	1,920,793	1,950,775	1.56%
Real property taxes	1,524,013	1,495,397	1,569,615	1,614,362	2.85%
Public services taxes	93,712	128,448	119,071	94,841	-20.35%
Personal property taxes	188,772	190,436	186,007	194,272	4.44%
Mobile home taxes	12,458	14,382	12,100	13,300	9.92%
Penalties - all taxes	20,840	20,841	20,000	20,000	0.00%
Interest - all taxes	14,772	16,544	14,000	14,000	0.00%
Commonwealth aid	41,186	41,188	41,188	41,188	0.00%
Personal property tax relief act	41,186	41,188	41,188	41,188	0.00%
TOTAL CONSOLIDATED FIRE & RESCUE FUND	1,895,753	1,907,236	1,961,981	1,991,963	1.53%
GREENBACKVILLE/CAPTAINS COVE MOSQUITO CONTROL FUND					
General property taxes	72,880	67,039	64,713	68,471	5.81%
Real property taxes	72,148	66,213	63,713	67,471	5.90%
Personal property taxes	24	9	-	-	0.00%
Penalties - all taxes	419	459	500	500	0.00%
Interest - all taxes	289	358	500	500	0.00%
COURT SECURITY FEE FUND					
Other local taxes	161,694	159,846	120,000	120,000	0.00%
Court Security Fees	161,694	159,846	120,000	120,000	0.00%
Other financing sources	-	26,034	26,034	26,034	0.00%
Transfer from General Fund	-	26,034	26,034	26,034	0.00%
TOTAL FIRE PROGRAMS FUND	161,694	185,880	146,034	146,034	0.00%
DRUG SEIZURES FUND					
Revenue from use of money and property	3	3	-	-	0.00%
Interest	3	3	-	-	0.00%
Commonwealth aid	3,537	43,485	-	-	0.00%
Proceeds from sale of seized assets	3,537	43,485	-	-	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	3,540	43,488	1,000	1,000	0.00%

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Revenue and Other Sources Summary

	Actual Fiscal Year 2024	Actual Fiscal Year 2025	Adopted Budget Fiscal Year 2026	Proposed Budget Fiscal Year 2027	Percentage Change From Fiscal Year 2026 to 2027
FIRE PROGRAMS FUND					
Revenue from use of money and property	7	7	-	-	0.00%
Interest	7	7	-	-	0.00%
Miscellaneous Revenue	13,700	12,700	12,700	12,700	0.00%
Contributions	7,000	6,000	6,000	6,000	0.00%
From Northampton County	6,700	6,700	6,700	6,700	0.00%
Commonwealth aid	96,299	57,440	59,000	59,000	0.00%
Aid to localities	96,299	57,440	59,000	59,000	0.00%
Training center grant	-	-	-	-	0.00%
Other financing sources	16,000	15,000	15,000	15,000	0.00%
Transfer from General Fund	15,000	15,000	14,000	14,000	0.00%
Transfer from others	1,000	-	1,000	1,000	0.00%
TOTAL FIRE PROGRAMS FUND	126,006	85,147	86,700	86,700	0.00%
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	145,000	30,000	30,000	30,000	0.00%
EMERGENCY 911 FUND					
Other financing sources	1,202,430	1,206,456	1,102,101	1,153,208	4.64%
Transfer from General Fund	1,202,430	1,206,456	1,102,101	1,153,208	4.64%
REHABILITATION PROJECTS FUND					
Revenue from use of money and property	17	20	-	-	0.00%
Interest	17	20	-	-	0.00%
Miscellaneous recoveries	-	44,100	-	-	0.00%
Miscellaneous revenue	-	44,100	-	-	0.00%
Recovered costs	-	-	2,500	2,500	0.00%
Grant project income	-	-	2,500	2,500	0.00%
Federal aid	187,218	74,139	-	-	0.00%
Rehabilitation project	187,218	74,139	-	-	0.00%
Other financing sources	-	17,000	-	-	0.00%
Transfer from General Fund	-	17,000	-	-	0.00%
TOTAL REHABILITATION PROJECTS FUND	187,235	135,259	2,500	2,500	0.00%
COUNTY CAPITAL PROJECTS FUND					
Revenue from use of money and property	18	16	-	-	0.00%
Investment earnings	18	16	-	-	0.00%
Recovered costs	1,895	(1,748)	-	-	0.00%
From Hazard Mitigation grant homeowners	1,895	(1,748)	-	-	0.00%

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Revenue and Other Sources Summary

	Actual Fiscal Year 2024	Actual Fiscal Year 2025	Adopted Budget Fiscal Year 2026	Proposed Budget Fiscal Year 2027	Percentage Change From Fiscal Year 2026 to 2027
Miscellaneous Revenue	9,000	-	-	-	0.00%
From Eastern Shore Public Library	9,000	-	-	-	0.00%
Commonwealth aid	441,822	149,451	-	-	0.00%
Other			-	-	0.00%
Harbor improvement grants	387,748	-	-	-	0.00%
Dredging grants	-	109,217	-	-	0.00%
Waterway grants	6,950	35,833	-	-	0.00%
Hazard mitigation project	47,124	4,401	-	-	0.00%
Federal aid	220,361	21,266	-	-	0.00%
Hazard mitigation project	220,361	21,266	-	-	0.00%
Other financing sources	1,279,533	2,256,265	3,131,806	-	-100.00%
Transfers from General Fund	1,279,533	2,256,265	3,131,806	-	-100.00%
TOTAL COUNTY CAPITAL PROJECTS FUND	1,952,629	2,425,250	3,131,806	-	-100.00%
DEBT SERVICE FUNDS					
General property taxes	2,368,436	2,330,407	2,411,779	2,310,011	-4.22%
Real property taxes	1,806,581	1,732,556	1,789,495	1,743,482	-2.57%
Public services taxes	112,480	143,482	180,250	103,484	-42.59%
Personal property taxes	377,225	380,326	352,920	388,045	9.95%
Mobile home taxes	14,753	16,094	17,247	16,000	-7.23%
Penalties - all taxes	30,416	28,582	33,741	29,000	-14.05%
Interest - all taxes	26,981	29,367	38,126	30,000	-21.31%
Miscellaneous	98,266	98,850	86,975	86,975	0.00%
VPSA debt service credit	98,266	98,850	86,975	86,975	0.00%
Commonwealth aid	79,782	82,376	82,376	82,376	0.00%
Personal property tax relief act	79,782	82,376	82,376	82,376	0.00%
TOTAL DEBT SERVICE FUNDS	2,546,484	2,511,633	2,581,130	2,479,362	-3.94%
PARKS AND RECREATION REVOLVING FUND					
Charges for services	20,658	8,845	15,000	15,000	0.00%
Recreation event fees	20,658	8,845	15,000	15,000	0.00%
Miscellaneous revenue	4,798	-	-	-	0.00%
Sale of equipment	4,798	-	-	-	0.00%
TOTAL PARKS & RECREATION REVOLVING FUND	25,456	8,845	15,000	15,000	0.00%
AIRPORT FUND					
Revenue from use of money and property	52,885	51,279	50,900	50,900	0.00%
Office Space and Farmland Rent	2,600	1,200	7,500	7,500	0.00%
Hangar Rent	46,026	44,776	38,900	38,900	0.00%
Tie-Down Rent	1,631	1,775	3,000	3,000	0.00%
Parking Space Rent	2,628	3,528	1,500	1,500	0.00%
Charges for Services	359,037	349,466	188,000	188,000	0.00%
Aviation Gasoline Sales	356,159	256,888	165,000	165,000	0.00%

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Revenue and Other Sources Summary

	Actual Fiscal Year 2024	Actual Fiscal Year 2025	Adopted Budget Fiscal Year 2026	Proposed Budget Fiscal Year 2027	Percentage Change From Fiscal Year 2026 to 2027
Jet A Fuel Sales	-	96,012	20,000	20,000	0.00%
Other Sales	2,878	(3,434)	3,000	3,000	0.00%
Miscellaneous	1,217	10,621	500	500	0.00%
Other	1,217	946	500	500	0.00%
Sale of equipment	-	9,675	-	-	0.00%
Commonwealth aid	83,108	177,216	3,080	3,080	0.00%
Maintenance grants	4,815	21,950	3,080	3,080	0.00%
Capital grants	78,293	155,266	-	-	0.00%
Federal aid	1,087,645	23,972	-	-	0.00%
Capital grants	1,087,645	23,972	-	-	0.00%
Other financing sources	185,832	162,187	401,254	384,854	-4.09%
Aid from Accomack County Primary Government	185,832	162,187	401,254	384,854	-4.09%
TOTAL AIRPORT FUND	1,769,724	774,741	643,734	627,334	-2.55%
LANDFILL FUND					
Revenue from use of money and property	1,894	-	-	-	0.00%
Interest	1,894	-	-	-	0.00%
Permits, privilege fees, and licenses	188	187	-	-	0.00%
Solid waste permits	188	187	-	-	0.00%
Charges for Services	3,718,456	3,713,599	4,030,127	4,030,127	0.00%
Landfill tipping fees from the County	1,168,086	1,161,625	1,282,296	1,282,296	0.00%
Landfill tipping fees from Others	2,550,370	2,551,974	2,747,831	2,747,831	0.00%
Miscellaneous	(59,174)	10,958	-	-	0.00%
Sale of equipment	(59,174)	10,958	-	-	0.00%
Recovered costs	102,632	81,664	70,000	70,000	0.00%
Recycling	102,632	81,013	70,000	70,000	0.00%
Other	-	651	-	-	0.00%
Other financing sources	251,395	106,092	-	-	0.00%
Transfers from General Fund	145,303	-	-	-	0.00%
Bond premium	106,092	106,092	-	-	0.00%
TOTAL LANDFILL ENTERPRISE FUND	4,015,391	3,912,500	4,100,127	4,100,127	0.00%
WATER & SEWER FUND					
Charges for Services	365,630	342,830	350,000	350,000	0.00%
Sewer charges	365,630	342,830	350,000	350,000	0.00%
Miscellaneous recoveries	-	1,225	-	-	0.00%
Sale of equipment	-	1,225	-	-	0.00%
Other financing sources	343,915	-	3,675,000	195,000	-94.69%
Transfers from General Fund	343,915	-	3,675,000	195,000	-94.69%

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Revenue and Other Sources Summary

	Actual Fiscal Year 2024	Actual Fiscal Year 2025	Adopted Budget Fiscal Year 2026	Proposed Budget Fiscal Year 2027	Percentage Change From Fiscal Year 2026 to 2027
TOTAL WATER & SEWER FUND	709,545	344,055	4,025,000	545,000	-86.46%
PRIMARY GOVERNMENT TOTALS					
Total All Funds:					
Revenues	80,702,082	82,205,294	80,657,879	82,765,869	2.61%
Other Operating Sources	5,401,920	5,214,227	10,029,832	3,580,995	-64.30%
Total Revenues and Other Operating Sources	86,104,002	87,419,521	90,687,711	86,346,864	-4.79%
ECONOMIC DEVELOPMENT AUTHORITY COMPONENT UNIT					
Revenue from use of money and property	19,024	19,687	-	-	0.00%
From use of money	6	13	-	-	0.00%
From use of property	19,018	19,674	-	-	0.00%
Miscellaneous	42,800	115,592	-	-	0.00%
Donations	-	-	-	-	0.00%
Sale of real estate	42,500	-	-	-	0.00%
Other	300	115,592	-	-	0.00%
Recovered costs	60,350	-	-	-	0.00%
Other	60,350	-	-	-	0.00%
Federal aid	12,387	12,880	-	-	0.00%
Grants	12,387	12,880	-	-	0.00%
Local Government Aid	97,500	10,000	60,000	10,000	-83.33%
Aid from Accomack County Primary Government	97,500	10,000	60,000	10,000	-83.33%
TOTAL ECONOMIC DEVELOPMENT AUTHORITY	232,061	158,159	60,000	10,000	-83.33%

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Expenditures and Other Uses Summary

	Actual Fiscal Year 2024	Actual Fiscal Year 2025	Adopted Budget Fiscal Year 2026	Proposed Budget Fiscal Year 2027	Percentage Change From Fiscal Year 2026 to 2027
GENERAL FUND					
General Government Administration	6,047,661	6,340,034	7,633,806	8,076,376	5.80%
Board of Supervisors	125,240	106,632	123,989	129,105	4.13%
County Administrator	332,797	337,196	411,123	421,656	2.56%
Human Resources	353,829	431,076	524,253	552,793	5.44%
Legal Services	221,458	249,166	280,637	288,493	2.80%
Commissioner of the Revenue	326,546	344,372	365,772	360,435	-1.46%
County Assessor	631,035	703,523	921,250	905,637	-1.69%
Treasurer	777,800	876,676	773,624	821,197	6.15%
Finance	889,142	862,768	1,222,758	1,372,692	12.26%
Information Technology	1,635,561	1,805,060	2,087,663	2,183,974	4.61%
Risk Management	380,991	291,976	422,635	422,635	0.00%
Electoral Board	99,441	72,975	119,949	132,409	10.39%
Registrar	273,821	258,614	380,153	485,350	27.67%
Judicial Administration	2,227,154	2,046,296	2,569,881	2,701,562	5.12%
Circuit Court	125,882	114,782	130,394	131,798	1.08%
General District Court	195,397	9,172	29,490	35,490	20.35%
Chief Magistrate	5,606	3,455	16,938	16,938	0.00%
Juvenile & Domestic Relations Court	7,608	8,875	31,650	31,650	0.00%
Clerk of the Circuit Court	669,332	702,416	654,654	669,444	2.26%
Sheriff - Court Services	572,228	479,924	834,536	931,596	11.63%
Commissioner of Accounts	-	-	214	214	0.00%
Commonwealth's Attorney	540,963	601,910	728,996	737,591	1.18%
Victim & Witness Assistance program	110,138	125,762	143,009	146,841	2.68%
Public Safety	10,282,930	11,030,160	11,399,472	11,646,236	2.16%
Sheriff - Law Enforcement Services	4,267,897	4,917,909	4,535,589	4,755,325	4.84%
Volunteer Fire & Rescue	163,719	226,676	665,110	415,110	-37.59%
Emergency Medical Services	14,221	27,270	-	-	0.00%
Sheriff - Jail Operation	3,105,422	3,841,687	4,014,820	4,145,970	3.27%
Juvenile Probation Office	195,104	181,178	206,512	230,567	11.65%
Community Corrections	350,107	334,529	319,767	359,633	12.47%
Building Inspections	708,568	740,115	799,843	816,192	2.04%
Ordinance Enforcement	98,316	113,210	162,231	134,141	-17.31%
Animal Control	351,406	290,693	247,772	265,210	7.04%
Regional Animal Shelter	103,987	139,919	140,351	216,527	54.28%
Emergency Management	195,085	166,051	192,477	192,561	0.04%
American Rescue Plan Act	604,812	1,330	-	-	0.00%
Local Assistance and Tribal Fund	76,680	-	-	-	0.00%
Medical Examiner	1,040	1,530	5,000	5,000	0.00%
Town of Chincoteague	-	-	63,000	63,000	0.00%
E.S. Coalition Against Domestic Violence Supplement	40,000	40,000	40,000	40,000	0.00%
S.P.C.A. Operating Subsidy	6,566	8,063	7,000	7,000	0.00%
Public Works	5,670,220	5,907,438	6,391,984	8,069,238	26.24%
Ditch Maintenance	22,547	94,014	274,936	232,473	-15.44%
Litter Control	398,419	402,132	576,835	381,982	-33.78%
Solid Waste	3,296,363	3,602,972	3,353,496	3,737,497	11.45%
Buildings & Grounds	1,952,891	1,808,320	2,186,717	3,717,286	69.99%

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Expenditures and Other Uses Summary

	Actual Fiscal Year 2024	Actual Fiscal Year 2025	Adopted Budget Fiscal Year 2026	Proposed Budget Fiscal Year 2027	Percentage Change From Fiscal Year 2026 to 2027
GENERAL FUND-continued					
Health & Welfare	1,257,463	1,221,851	1,342,674	1,512,892	12.68%
Health Department Operating Subsidy	750,805	765,990	788,969	844,843	7.08%
School Dental Program Operating Subsidy	30,971	30,971	30,971	30,971	0.00%
Community Services Board Operating Subsidy	208,118	218,524	278,575	344,862	23.80%
Eastern Shore Area Agency on Aging Operating Subsidy	28,430	28,430	33,430	51,430	53.84%
Opioid Abuse Treatment	25,604	177,936	-	-	0.00%
Tax Relief ¹	213,535	-	210,729	240,786	14.26%
Education	18,823,821	24,046,559	23,414,629	24,047,089	2.70%
Eastern Shore Community College Operating Subsidy	51,285	10,257	91,028	91,028	0.00%
Accomack County School Board Subsidy	18,772,536	24,036,302	23,323,601	23,956,061	2.71%
Parks, Recreation & Cultural	1,029,073	1,139,114	1,332,913	1,298,382	-2.59%
Parks & Recreation	145,147	227,418	308,416	269,503	-12.62%
Translator Television	43,213	42,312	104,457	94,085	-9.93%
Public Boating Docks and Ramps	82,040	71,359	86,355	86,359	0.00%
Eastern Shore Public Library Operating Subsidy	758,673	798,025	833,685	848,435	1.77%
Planning & Community Development	1,729,427	1,896,662	2,273,348	2,367,683	4.15%
Planning District Commission Operating Subsidy	70,036	84,623	126,171	68,821	-45.45%
Eastern Shore Navigable Waterways Committee	-	-	-	7,350	100.00%
Eastern Shore of Va. Housing Alliance Operating Subsidy	9,215	29,215	29,215	29,215	0.00%
Planning and Economic Development	619,920	722,786	949,853	1,026,747	8.10%
Erosion and Sediment Control	86,234	180,165	184,809	281,109	52.11%
Transportation District Commission Operating Subsidy	19,204	6,704	6,704	6,704	0.00%
Eastern Shore Tourism Commission Operating Subsidy	241,351	310,219	234,438	234,438	0.00%
Soil & Water Conservation District Operating Subsidy	15,865	26,443	21,154	21,154	0.00%
Star Transit Operating Subsidy	291,152	355,258	365,824	386,957	5.78%
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	30,916	25,000	25,000	25,000	0.00%
Johnsongrass & Gypsy Moth Program	-	-	13,151	13,155	0.03%
Qualified childcare contributions	100,000	-	-	-	0.00%
Bay Consortium Workforce Development	8,312	-	-	-	0.00%
Wallops Research Park	1,865	11,133	25,964	25,964	0.00%
Cooperative Extension Service	68,229	65,488	101,438	101,442	0.00%
ESVA Housing Mission	-	-	9,999	9,999	0.00%
Economic Development Authority Operating Subsidy	97,500	10,000	60,000	10,000	-83.33%
Nondepartmental	-	-	942,944	1,029,767	9.21%
Operating/Capital Contingency	-	-	338,854	325,911	-3.82%
Vacancy savings	-	-	(257,920)	(257,920)	0.00%
Set aside for employee salary increases	-	-	506,710	244,214	-51.80%
Set aside for employee bonus	-	-	-	219,844	100.00%
Set aside for employee performance increases	-	-	-	50,000	100.00%
Employee health insurance premium increase	-	-	355,300	623,895	75.60%
Savings from switching Anthem plans	-	-	-	(176,177)	-100.00%

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Expenditures and Other Uses Summary

	Actual Fiscal Year 2024	Actual Fiscal Year 2025	Adopted Budget Fiscal Year 2026	Proposed Budget Fiscal Year 2027	Percentage Change From Fiscal Year 2026 to 2027
GENERAL FUND-continued					
Debt Service	432,334	527,018	291,278	291,752	0.16%
Debt Service					
Principal	251,600	258,900	267,100	275,400	3.11%
Interest, including leases, and fiscal charges	180,734	268,118	24,178	16,352	-32.37%
Other Uses	4,198,572	5,393,007	10,739,120	4,387,560	-59.14%
Transfers To Virginia Public Assistance Fund	857,264	839,304	962,455	1,027,095	6.72%
Transfers To Comprehensive Youth Services Fund	296,098	357,699	292,916	356,538	21.72%
Transfers To Court Security Fund	-	26,034	26,034	26,034	0.00%
Transfers To Emergency 911 Fund	1,202,430	1,206,456	1,102,101	1,153,208	4.64%
Transfers to County Grant fund	(43,922)	(194,157)	-	-	0.00%
Transfers To County Capital Projects Fund	1,279,532	2,069,640	3,131,806	-	-100.00%
Transfers to Rehab Projects Grant fund	-	17,000	-	-	0.00%
Transfers To Quinby Harbor Fund	-	109,217	-	-	0.00%
Transfers To Greenbackville Harbor Fund	-	77,408	-	-	0.00%
Transfers To Airport Fund	185,832	162,187	401,254	384,854	-4.09%
Transfers To Water/Sewer Fund	343,915	-	3,675,000	195,000	-94.69%
Transfers To Stormwater Fund	62,423	49,429	160,780	160,780	0.00%
Transfers To Rainy Day/Stabilization Fund	-	-	972,774	1,070,051	10.00%
Transfers To Self Insured Fund	-	357,790	-	-	0.00%
Transfers To Fire Training Center Fund	15,000	15,000	14,000	14,000	0.00%
Transfers To Consolidated EMS Fund	-	300,000	-	-	0.00%
TOTAL GENERAL FUND	51,698,655	59,548,139	68,332,049	65,428,537	-4.25%
VIRGINIA PUBLIC ASSISTANCE FUND					
Health & Welfare	4,878,349	5,284,087	5,148,836	5,213,476	1.26%
Social Services	4,878,349	5,284,087	5,148,836	5,213,476	1.26%
COMPREHENSIVE YOUTH SERVICES FUND					
Health & Welfare	1,408,684	1,852,140	1,172,016	1,235,638	5.43%
Pooled Services Program-Accomack	1,000,277	1,264,847	650,775	714,397	9.78%
Pooled Services Program-Northampton	374,229	553,115	496,241	496,241	0.00%
Administration-Accomack	17,482	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	3,857	4,204	7,500	7,500	0.00%
Law Library	3,857	4,204	7,500	7,500	0.00%
STORMWATER FUND					
Planning & Community Development	85,319	86,887	217,838	174,943	-19.69%
Stormwater Management	85,319	86,887	217,838	174,943	-19.69%
CONSOLIDATED EMERGENCY MEDICAL SERVICES FUND					
Public Safety	6,379,139	7,152,880	7,431,806	7,661,652	3.09%
Fire & Rescue Services	6,379,139	7,152,880	7,431,806	7,661,652	3.09%
Other Uses	294,760	298,023	263,486	263,486	0.00%
Transfers to General Fund	178,760	178,760	262,486	262,486	0.00%
Transfers to Other Funds	115,000	119,263	-	-	0.00%
Transfers to Fire Training Fund	1,000	-	1,000	1,000	0.00%
Total Consolidated EMS Fund	6,673,899	7,450,903	7,695,292	7,925,138	2.99%

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Expenditures and Other Uses Summary

	Actual Fiscal Year 2024	Actual Fiscal Year 2025	Adopted Budget Fiscal Year 2026	Proposed Budget Fiscal Year 2027	Percentage Change From Fiscal Year 2026 to 2027
CONSOLIDATED FIRE AND RESCUE FUND					
Public Safety	1,220,910	1,855,132	1,961,981	1,961,981	0.00%
Fire & Rescue Services	1,220,910	1,855,132	1,961,981	1,961,981	0.00%
GREENBACKVILLE/CAPTAINS COVE MOSQUITO CONTROL FUND					
Health & Welfare	72,880	67,039	64,713	64,713	0.00%
Mosquito Control Commission Operating Subsidy	72,880	67,039	64,713	64,713	0.00%
COURT SECURITY FEE FUND					
Judicial Administration	171,419	168,526	146,034	146,034	0.00%
Law Enforcement	171,419	168,526	146,034	146,034	0.00%
DRUG SEIZURES FUND					
Public Safety	1,953	467	1,000	1,000	0.00%
Law Enforcement	1,953	467	1,000	1,000	0.00%
FIRE PROGRAMS FUND					
Public Safety	143,548	96,272	86,700	86,700	0.00%
Fire and Rescue services	143,548	96,272	86,700	86,700	0.00%
HAZARDOUS MATERIALS RESPONSE FUND					
Public Safety	136,024	38,410	30,000	30,000	0.00%
Other Protection	136,024	38,410	30,000	30,000	0.00%
EMERGENCY 911 FUND					
Public Safety	1,150,179	1,206,456	1,102,101	1,153,208	4.64%
Emergency 911 Commission Operating Subsidy	1,150,179	1,206,456	1,102,101	1,153,208	4.64%
REHABILITATION PROJECTS					
Planning & Community Development	187,241	131,704	-	-	0.00%
Community Development Projects	187,241	131,704	-	-	0.00%
COUNTY CAPITAL PROJECTS FUND					
General Government Administration	29,243	-	760,000	-	-100.00%
Financial Software Project	29,243	-	500,000	-	-100.00%
IT infrastructure Replacement	-	-	260,000	-	-100.00%
Judicial Administration	-	122,441	-	-	0.00%
Digitization of Records/Audit Compliance	-	122,441	-	-	0.00%
Public Safety	115,809	-	-	-	0.00%
Emergency Operations Center	(26,785)	-	-	-	0.00%
Jail Camera System	142,594	-	-	-	0.00%

Financial Summaries Section

Expenditures and Other Uses Summary

	Actual Fiscal Year 2024	Actual Fiscal Year 2025	Adopted Budget Fiscal Year 2026	Proposed Budget Fiscal Year 2027	Percentage Change From Fiscal Year 2026 to 2027
COUNTY CAPITAL PROJECTS FUND-continued					
Public Works	678,512	1,313,487	426,806	-	-100.00%
Building Improvements	445,498	752,518	426,806	-	-100.00%
Site Improvements	233,014	-	-	-	0.00%
Equipment	-	560,969	-	-	0.00%
Parks, Recreation & Cultural	929,526	940,253	895,000	-	-100.00%
Greenbackville Harbor Improvements	414,102	77,408	-	-	0.00%
Quinby Harbor Improvements	76,689	109,217	-	-	0.00%
Annis Cove Ramp Replacement	256,335	-	-	-	0.00%
Regional Library Project	73,612	392,414	-	-	0.00%
Johnson's Wharf Facility Improvements	72,813	315,926	-	-	0.00%
Schooner Bay Ramp Replacement	35,975	45,288	-	-	0.00%
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	290,400	67,100	1,050,000	-	-100.00%
Hazard Mitigation	284,336	25,767	-	-	0.00%
Dredging Projects	6,064	35,833	-	-	0.00%
Derelect Building Removal	-	5,500	150,000	-	-100.00%
Wallops Research Park Access Road	-	-	900,000	-	-100.00%
TOTAL COUNTY CAPITAL PROJECTS FUND	2,043,490	2,443,281	3,131,806	-	-100.00%
DEBT SERVICE FUND					
Debt Service	2,855,698	2,842,882	2,839,004	2,224,677	-21.64%
Principal	2,259,365	2,344,299	2,436,148	1,920,229	-21.18%
Interest and fiscal charges	596,333	498,583	402,856	304,448	-24.43%
PARKS AND RECREATION REVOLVING FUND					
Parks, Recreation & Cultural	19,485	19,485	15,000	15,000	0.00%
Parks and Recreation	19,485	19,485	15,000	15,000	0.00%
AIRPORT FUND					
Planning & Community Development	1,686,350	1,687,491	714,159	723,482	1.31%
Airport	1,686,350	1,687,491	714,159	723,482	1.31%

Financial Summaries Section

Expenditures and Other Uses Summary

	Actual Fiscal Year 2024	Actual Fiscal Year 2025	Adopted Budget Fiscal Year 2026	Proposed Budget Fiscal Year 2027	Percentage Change From Fiscal Year 2026 to 2027
LANDFILL FUND					
Public Works	2,181,929	2,180,986	3,027,519	2,981,445	-1.52%
North Landfill	1,400,191	1,400,192	2,005,647	2,336,975	16.52%
South Transfer Station	762,814	761,870	895,514	518,112	-42.14%
South/North Landfill Post Closure	18,924	18,924	126,358	126,358	0.00%
Debt Service	150,163	150,163	639,421	636,363	-0.48%
Principal	-	-	535,000	560,000	4.67%
Interest and fiscal charges	150,163	150,163	104,421	76,363	-26.87%
Nondepartmental	-	-	47,600	47,600	0.00%
Operating Contingency	-	-	47,600	47,600	0.00%
TOTAL LANDFILL ENTERPRISE FUND	2,332,092	2,331,149	3,714,540	3,665,408	-1.32%
WATER & SEWER FUND					
Planning & Community Development	346,453	346,454	4,025,000	516,000	-87.18%
Central Accomack Sewer System/Industrial Park Water	328,480	328,481	428,694	469,694	9.56%
Northern Accomack County Sewer System	-	-	3,550,000	-	-100.00%
County Buildings Complex Sewer System	16,001	16,001	41,557	41,557	0.00%
Wallops Research Park Sewer	1,972	1,972	4,749	4,749	0.00%
PRIMARY GOVERNMENT TOTALS					
Total All Funds:					
Expenditures	72,623,153	81,770,078	89,402,963	85,922,389	-3.89%
Other Uses-Interfund Transfers	4,493,332	5,691,030	11,002,606	4,651,046	-57.73%
Total Expenditures and Other Uses	77,116,485	87,461,108	100,405,569	90,573,435	-9.79%
ECONOMIC DEVELOPMENT AUTHORITY COMPONENT UNIT					
Planning & Community Development	251,628	251,629	60,000	10,000	-83.33%
Operations	251,628	251,629	60,000	10,000	-83.33%
TOTAL ECONOMIC DEVELOPMENT AUTHORITY	251,628	251,629	60,000	10,000	-83.33%

Notes:

¹ Accounted for as revenue reduction beginning FY26.

Analysis of Full Time Equivalents (FTE)

Financial Summaries Section

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

Fund	Department	Title	FY26	FY27	FY27
			Approved FTE	Requested FTE	Proposed 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
		Subtotal	2.00	2.00	2.00
General Fund	Human Resources	Administrative Assistant II	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	3.00	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	Administrative Assistant I	1.00	1.00	1.00
General Fund	County Assessor	Administrative Assistant II	1.00	1.00	1.00
General Fund	County Assessor	Assessor I	2.00	2.00	2.00
General Fund	County Assessor	Customer Service Representative	1.00	1.00	1.00
General Fund	County Assessor	Deputy Director	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	0.00	0.00	0.00
General Fund	County Assessor	Lead Data Tech	1.00	1.00	1.00
General Fund	County Assessor	Mapper and Researcher	0.00	0.00	0.00
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	1.00	1.00	1.00
General Fund	Treasurer	Deputy Clerk II	3.00	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 I	1.00	1.00	1.00
General Fund	Finance	Accountant II	1.00	1.00	1.00
General Fund	Finance	Administrative Assistant	0.00	0.00	0.00
General Fund	Finance	Compliance and Financial Analyst	1.00	1.00	1.00
General Fund	Finance	Deputy Director of Finance	1.00	1.00	1.00
General Fund	Finance	Deputy Finance Director-Systems	1.00	1.00	1.00
General Fund	Finance	Finance Director	1.00	1.00	1.00
General Fund	Finance	Payroll Coordinator	1.00	1.00	1.00
General Fund	Finance	Procurement Specialist	1.00	1.00	1.00
		Subtotal	8.00	8.00	8.00
General Fund	Information Technology	Application Specialist I	0.00	0.00	0.00
General Fund	Information Technology	Application Specialist II	2.00	2.00	2.00
General Fund	Information Technology	Application Specialist III	1.00	1.00	1.00
General Fund	Information Technology	Chief Information Officer	1.00	1.00	1.00
General Fund	Information Technology	Deputy 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	1.00	1.00	1.00
		Subtotal	8.00	8.00	8.00

Financial Summaries Section

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

Fund	Department	Title	FY26	FY27	FY27
			Approved FTE	Requested FTE	Proposed FTE
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
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	0.00	0.00	0.00
General Fund	Clerk of Court	Assistant Chief Deputy	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	3.00	3.00
General Fund	Clerk of Court	Deputy Clerk I	1.00	1.00	1.00
General Fund	Clerk of Court	Deputy Clerk II	0.00	0.00	0.00
General Fund	Clerk of Court	Deputy Clerk III	0.00	0.00	0.00
General Fund	Clerk of Court	Deputy Clerk IV	1.00	1.00	1.00
General Fund	Clerk of Court	Fiscal Tech	1.00	1.00	1.00
		Subtotal	8.00	8.00	8.00
General Fund	Commonwealth's Attorney	Administrative Assistant III	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	1.00	0.50
		Subtotal	1.50	2.00	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	6.00	6.00	6.00
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)	Law Enforcement Officer	37.50	37.50	37.50
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	79.00	79.00	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	Administrative Assistant II	1.00	1.00	1.00
General Fund	Community Corrections	Community Corrections Case Worker	2.00	2.00	2.00
General Fund	Community Corrections	Community Corrections Program Manager	1.00	1.00	1.00
General Fund	Community Corrections	Pretrial Investigator	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	1.00	1.00	1.00
General Fund	Building and Zoning	Code Enforcement Officer	5.00	5.00	5.00
General Fund	Building and Zoning	County Building Official	0.00	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	0.00	0.00	0.00
General Fund	Building and Zoning	Derelict Building Removal	0.00	0.00	0.00
General Fund	Building and Zoning	Zoning Enforcement Officer	0.00	0.00	0.00
		Subtotal	8.00	8.00	8.00
General Fund	Ordinance Enforcement	Ordinance Enforcement Officer	1.00	1.00	1.00
		Subtotal	1.00	1.00	1.00

Financial Summaries Section

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

Fund	Department	Title	FY26	FY27	FY27
			Approved FTE	Requested FTE	Proposed FTE
General Fund	Animal Control	Animal Control Officer	3.00	4.00	3.00
		Subtotal	3.00	4.00	3.00
General Fund	Animal Shelter	Animal Facility Manager	1.00	1.00	1.00
General Fund	Animal Shelter	Animal Facility Part-timer	0.50	0.50	0.50
		Subtotal	1.50	1.50	1.50
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	11.00	11.00	11.00
General Fund/Landfill Fund	Public Works (Litter/Solid Waste/Bldgs)	Custodian	1.50	1.50	1.50
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)	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)	Ditch Maintenance Program Coordinator	1.00	1.00	1.00
General Fund/Landfill Fund	Public Works (Litter/Solid Waste/Bldgs)	Facility Maintenance Tech.	1.50	1.50	1.50
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	2.00	2.00	2.00
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	9.00	9.00	9.00
		Subtotal	59.50	59.50	59.50
General Fund	Parks & Recreation	Parks & Recreation Manager	1.00	1.00	1.00
General Fund	Parks & Recreation	Parks & Recreation Staff	0.50	0.50	0.50
General Fund	Parks & Recreation	Sawmill Park Attendant	1.00	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	1.00	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	1.00	1.00	1.00
General Fund	Planning	Planner I	1.00	1.00	1.00
		Subtotal	7.00	7.00	7.00

Financial Summaries Section

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

Fund	Department	Title	FY26	FY27	FY27
			Approved FTE	Requested FTE	Proposed FTE
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	0.00	0.00	0.00
General Fund/Stormwater	Environmental (E&S/Stormwater)	Ditch Maintenance Supervisor	0.00	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	4.00	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
General Fund	Cooperative Extension Agency	Extension Service Tech.	0.50	0.50	0.50
General Fund	Cooperative Extension Agency	E.S. FCS Extension Agent	0.00	0.50	0.00
		Subtotal	0.50	1.00	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	1.00	1.50	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	75.00	75.50	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			372.50	375.00	372.50

Notes:

1 Schedule excludes seasonal and temporary positions.

2 Approved FTEs for FY26 have been restated to reflect positions reallocated or approved during the fiscal year.

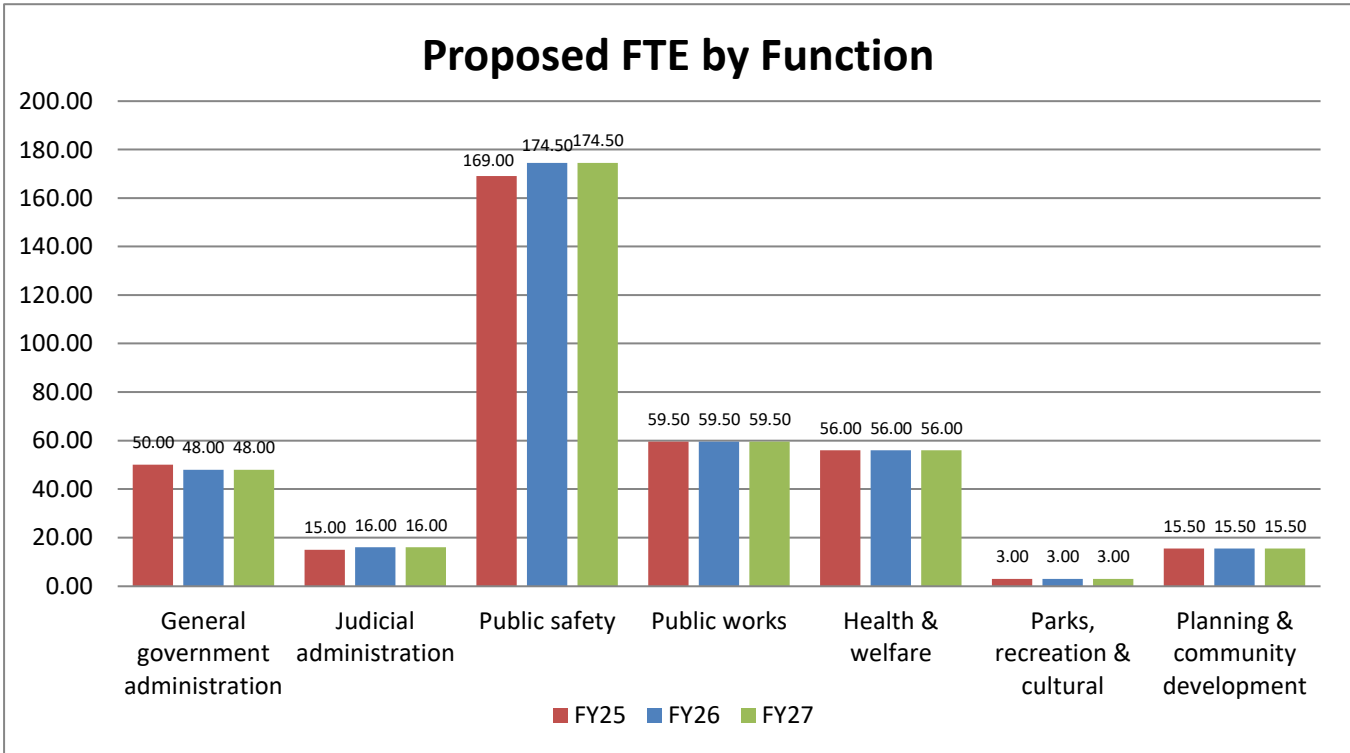
3 Position vacant/frozen during FY23, FY24, FY25 and FY26.

Red Font indicates a FTE change.

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

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

Fund	Department	Title	FY26	FY27	FY27
			Approved FTE	Requested FTE	Proposed FTE





Property Tax Rates Section

Property Tax Rates Section

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

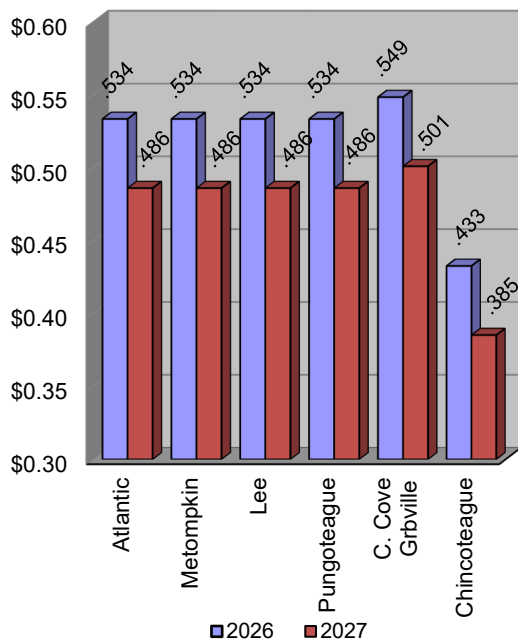
Other County Rates Levied by Taxing District

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 Grnbckville Capt Cove	
			Atlantic	Metom-pkin	Lee	Pungo-teague	Grnbckville Capt Cove	Atlantic	Metom-pkin	Lee	Pungo-teague	Grnbckville Capt Cove		
Real Estate and Mobile Homes:														
2018	0.395	0.095	-	-	-	-	-	0.120	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	0.130	0.025
2020	0.415	0.065	-	-	-	-	-	0.130	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	0.130	0.025
2022	0.420	0.060	-	-	-	-	-	0.130	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	0.130	0.025
2024	0.420	0.045	-	-	-	-	-	0.130	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	0.101	0.015
2026	0.4005	0.032	-	-	-	-	-	0.101	0.101	0.101	0.101	0.101	0.101	0.015
2027	0.357	0.028	-	-	-	-	-	0.101	0.101	0.101	0.101	0.101	0.101	0.015
Personal Property and Machinery & Tools:														
2018	3.53	0.10	-	-	-	-	-	0.09	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	0.09	-
2020	3.53	0.10	-	-	-	-	-	0.09	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	0.09	-
2022	3.53	0.10	-	-	-	-	-	0.09	0.09	0.09	0.09	0.09	0.09	-
¹ 2023	3.53	0.10	-	-	-	-	-	0.09	0.09	0.09	0.09	0.09	0.09	-
¹ 2024	3.53	0.10	-	-	-	-	-	0.09	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	0.09	-
2026	3.53	0.10	-	-	-	-	-	0.09	0.09	0.09	0.09	0.09	0.09	-
2027	3.53	0.10	-	-	-	-	-	0.09	0.09	0.09	0.09	0.09	0.09	-

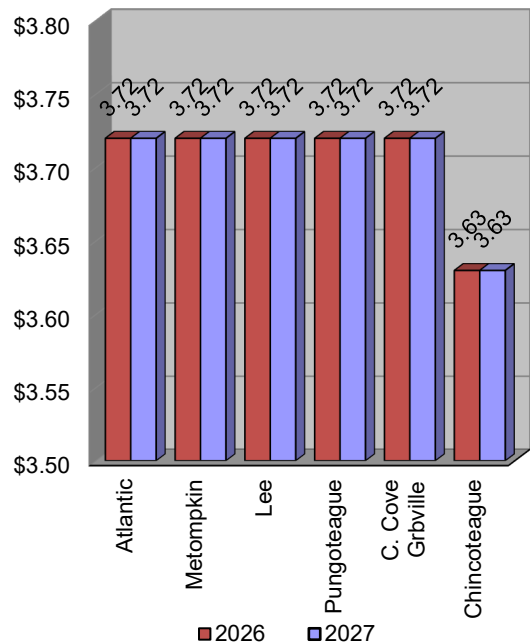
Notes:

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 2027 Proposed Real Estate Tax Rates



Fiscal Year 2027 Proposed Personal Property Tax Rates



Property Tax Rates Section

Tax Rate Comparison

For Tax Year 2025

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	0.534	13	3.72	Average Loan	7
Amherst	0.610	10	3.45	Average Trade-In	9
Botetourt	0.700	6	2.71	Average Loan	13
Culpeper	0.430	18	3.00	Average Trade-In	12
Gloucester	0.614	9	3.10	Average Retail	11
Halifax	0.500	15	3.85	Average Loan	6
Isle of Wight	0.775	2	4.50	Average Loan	1
Louisa	0.720	4	2.43	Average Trade-In	14
Mecklenburg	0.360	19	3.26	Average Loan	10
Northampton	0.705	5	3.90	Average Loan	4
Orange	0.470	17	3.60	Other	8
Prince George	0.820	1	3.90	Average Loan	4
Pulaski	0.740	3	2.35	Average Trade-In	15
Shenandoah	0.640	8	4.11	Other	3
Smyth	0.590	11	2.30	Average Loan	16
Tazewell	0.580	12	2.00	Average Loan	18
Warren	0.479	16	4.28	Average Trade-In	2
Wise	0.690	7	1.65	Average Loan	19
Wythe	0.510	14	2.22	Average Loan	17

Information found on individual County websites (1/30/26)

Property Tax Rates Section

Tax Rate Comparison

Calendar Year 2025/Fiscal Year 2025-2026

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	3.10	11	Orig. Cost	3.10	19
Halifax	Orig. Cost	1.26	16	Orig. Cost	3.85	4
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	3.26	5
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	12	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	2.17	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 (1/30/2026)

Property Tax Rates Section

Tax Rate Comparison

Calendar Year 2025/Fiscal Year 2025-2026

County	Motor Vehicle Local License Tax			
	Due Date	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	n/a	n/a	n/a
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	-	25.00	25.00	25.00
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 (1/30/2026)

Property Tax Rates Section

Tax Rate Comparison

Calendar Year 2025/Fiscal Year 2025-2026

County	Business, Professional & Occupational Licenses (BPOL) Tax							Merchants Capital Tax			
	License Fee	Gross Receipts Taxes Imposed in addition to License Fee						Value used for Tax Purposes	Assessment Ratio	Nominal Tax Rate	Effective Tax Rate
		Minimum Tax	Retailers Tax Rate	Mail Order Firms Tax Rate	Wholesalers and Distributors Tax Rate	Financial Services Tax Rate	Business Services 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	10.00	0.1/0.2	0.10	0.05	0.1/0.3	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	0.05/0.058	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	n/a	0.20	-	0.05	0.35	-	Other	45%	2.85	1.28
Wythe	-	-	-	-	-	-	-	FMV	100%	0.56	0.56

Information found on individual County websites (1/30/2026)

Request Summary Section

FY 2027 Summary of New Budget Requests

Accomack County, VA

Funding Source Legend:			
General Fund	Water/ & Wastewater Fund		
Consolidated EMS Fund	Airport Fund		
Landfill Fund	Stormwater Fund		
Parks & Rec Revolving Fund			

Additional Funding Request	Department or Fund	From CIP?	Dept./Agency Request		TOTAL Requested	Recommended by Co. Administrator		
			Operating Funds	Capital or 1-time Oper Funds		Operating Funds	Capital or 1-time Oper Funds	TOTAL Recommended
Airport Manager								
Perimeter Fence Mowing	Airport Fund		12,000	-	12,000	-	-	-
Storage Shed	Airport Fund		-	7,500	7,500	-	-	-
Vinyl Roof Coating for Aircraft Hanger A	Airport Fund		-	49,000	49,000	-	-	-
Vinyl Roof Coating for Aircraft Hanger B	Airport Fund		-	49,000	49,000	-	-	-
Modernization of Airport Point-of-Sale (POS) System	Airport Fund		-	10,000	10,000	-	-	-
Terminal Energy Efficiency Assessment and Renovation Planning	Airport Fund		-	7,500	7,500	-	-	-
Obstruction Removal - Off-Airport Design	Airport Fund	Y	-	350,000	350,000	-	-	-
Obstruction Removal-Easement Acquisition - Phase 3	Airport Fund	Y	-	250,000	250,000	-	25,000	25,000
Obstruction Removal-Easement Acquisition - Phase 4	Airport Fund	Y	-	250,000	250,000	-	-	-
Pavement around Hangars	Airport Fund	Y	-	275,000	275,000	-	-	-
Obstruction Removal	Airport Fund	Y	-	250,000	250,000	-	-	-
Accomack Terminal Façade Upgrade	Airport Fund	Y	-	90,000	90,000	-	-	-
Fuel System Replacement	Airport Fund	Y	-	500,000	500,000	-	185,000	185,000
Security Fencing Improvements	Airport Fund	Y	-	134,000	134,000	-	-	-
Total			12,000	2,222,000	2,234,000	-	210,000	210,000
Chief Human Resources Officer								
Board Member fees	Human Resources		105	-	105	105	-	105
Travel	Risk Management		27	-	27	-	-	-
Office Supplies	Human Resources		30	-	30	-	-	-
Books and Subscriptions	Human Resources		231	-	231	-	-	-
Furniture and Fixtures	Human Resources		-	5,000	5,000	-	-	-
Other Operating Supplies	Human Resources		15	-	15	-	-	-
Total			408	5,000	5,408	105	-	105
Chief Information Officer								
Increase in Support and Maintenance Costs	IT		71,417	-	71,417	71,417	-	71,417
End of Life Hardware Replacement	IT		-	49,000	49,000	-	49,000	49,000
Camera & AccessControl System Licensing and Support	IT		-	32,000	32,000	-	32,000	32,000
Translator TV and Communication Towers - Replacement of TV Translator Equipment	TTV		-	135,000	135,000	-	-	-
Total			71,417	216,000	287,417	71,417	81,000	152,417
Commonwealth's Attorney								
Telecommunications	Comm. Attorney		2,220	-	2,220	2,220	-	2,220
Lease/equipment	Comm. Attorney		1,000	-	1,000	1,000	-	1,000
Remove building rent budget	Comm. Attorney		-	-	-	(24,000)	-	(24,000)
Dues and Memberships	Comm. Attorney		365	-	365	365	-	365
Total			3,585	-	3,585	(20,415)	-	(20,415)
Cooperative Extension Program								
Cooperative Extension Program - Regular Salaries	Cooperative Ext		16,586	-	16,586	-	-	-
Cooperative Extension Program - Fringe Benefit reimbursement	Cooperative Ext		6,161	-	6,161	-	-	-
Total			22,747	-	22,747	-	-	-

FY 2027 Summary of New Budget Requests

Accomack County, VA

Funding Source Legend:			
General Fund	Water/ & Wastewater Fund	Consolidated EMS Fund	Airport Fund
Landfill Fund	Stormwater Fund	Parks & Rec Revolving Fund	

Additional Funding Request	Department or Fund	From CIP?	Dept./Agency Request		TOTAL Requested	Recommended by Co. Administrator		
			Operating Funds	Capital or 1-time Oper Funds		Operating Funds	Capital or 1-time Oper Funds	TOTAL Recommended
County Assessor								
Board Member fees	Assessor		4,800	-	4,800	-	-	-
Maintenance Service contract	Assessor		2,200	-	2,200	-	-	-
Marshall & Swift Rate Tables	Assessor		2,600	-	2,600	-	-	-
Postal Services	Assessor		-	16,000	16,000	-	-	-
Professional Services	Assessor		-	12,000	12,000	-	-	-
Total			9,600	28,000	37,600	-	-	-
Court Service 2A Director								
Salary Increase for Outreach Worker	Juvenile Probation		4,000	-	4,000	-	-	-
Increase in Norfolk Detention costs	Juvenile Probation		40,000	-	40,000	30,000	-	30,000
Total			44,000	-	44,000	30,000	-	30,000
Deputy County Administrator, Community and Economic Development								
Derelict Removal Program Funding	Comm Dev	Y	-	150,000	150,000	-	150,000	150,000
Total			-	150,000	150,000	-	150,000	150,000
Deputy County Administrator, Public Works & Facilities								
Increase Contract Maintenance Costs - Social Services	Bld. & Grounds		6,500	-	6,500	6,500	-	6,500
Contract Maintenance - Funding Increase	Bld. & Grounds		22,000	-	22,000	-	-	-
Increase in Electrical Services - New Community & Economic Dev Facility	Bld. & Grounds		38,000	-	38,000	38,000	-	38,000
Increase in Electrical Services - Docks & Ramps Locations	Bld. & Grounds		800	-	800	-	-	-
Vehicle and Equipment Fuel	Bld. & Grounds		4,000	-	4,000	-	-	-
Interior Painting Projects - Circuit Courthouse	Bld. & Grounds		-	9,200	9,200	-	-	-
Interior Painting Projects - General District Courthouse	Bld. & Grounds		-	12,000	12,000	-	-	-
Interior Painting Projects - Public Works Office	Bld. & Grounds		-	8,500	8,500	-	-	-
Leased Equipment - New Community & Economic Dev Facility	Bld. & Grounds		34,000	-	34,000	48,000	-	48,000
Increase Maintenance Supplies - New Community & Economic Dev Facility	Bld. & Grounds		6,000	-	6,000	6,000	-	6,000
Annual Maintenance Fees	Bld. & Grounds		3,000	-	3,000	3,000	-	3,000
Custodial Contract - New Community & Economic Dev Facility	Bld. & Grounds		97,500	-	97,500	97,500	-	97,500
County wide Access Control System Upgrade	Bld. & Grounds		-	228,000	228,000	-	228,000	228,000
Adding Access Control at Finance	Bld. & Grounds		-	14,000	14,000	-	14,000	14,000
Adding Access Control readers and locks at EOC/FTC	Bld. & Grounds		-	11,000	11,000	-	11,000	11,000
Wallops Research Park - Nature Trail and Parking	Bld. & Grounds		-	49,900	49,900	-	-	-
Landscaping Trailer	Bld. & Grounds		-	9,500	9,500	-	-	-
District Courthouse Trane RTU - Preventative Maintenance Service	Bld. & Grounds		12,000	-	12,000	-	-	-
Jail Exterior Doors	Bld. & Grounds		-	21,000	21,000	-	21,000	21,000
Sheriff's Office Anex - PLACEHOLDER	Bld. & Grounds	Y	-	150,000	150,000	-	150,000	150,000
Land adjacent to North Landfill	Bld. & Grounds		-	300,000	300,000	-	300,000	300,000
County Administration Building Improvements	Bld. & Grounds	Y	-	1,000,000	1,000,000	-	100,000	100,000
Clerk's Office Fire Suppression	Bld. & Grounds	Y	3,400	180,000	183,400	-	-	-
Industrial Park Lighting - Phase 2	Bld. & Grounds	Y	-	80,000	80,000	-	-	-
Capital Projects Contingency	Bld. & Grounds	Y	-	100,000	100,000	-	100,000	100,000
EOC/FTC Parking Lot Paving	Bld. & Grounds	Y	-	150,000	150,000	-	-	-
Health Department Roof Replacement	Bld. & Grounds	Y	-	130,000	130,000	-	130,000	130,000

FY 2027 Summary of New Budget Requests

Accomack County, VA

Funding Source Legend:			
General Fund	Water/ & Wastewater Fund	Consolidated EMS Fund	Airport Fund
Landfill Fund	Stormwater Fund	Parks & Rec Revolving Fund	

Additional Funding Request	Department or Fund	From CIP?	Dept./Agency Request		TOTAL Requested	Recommended by Co. Administrator		
			Operating Funds	Capital or 1-time Oper Funds		Operating Funds	Capital or 1-time Oper Funds	TOTAL Recommended
Sheriff's Office/Jail Roof Coating	Bld. & Grounds	Y	-	90,000	90,000	-	-	-
Former Accomac Library Septic System	Bld. & Grounds	Y	-	125,000	125,000	-	125,000	125,000
Financial Model - Facilities Life Cycle Cost Program	Bld. & Grounds	Y	13,100	48,800	61,900	-	-	-
Harborton Drive-On Dock Repairs	Docks & Ramps		-	45,000	45,000	-	-	-
Replace Kayak Floating Dock and Piles at Quinby Harbor	Docks & Ramps		-	49,900	49,900	-	-	-
Greenbackville Harbor Parking Lot (additional funds)	Docks & Ramps	Y	-	200,000	200,000	-	-	-
Deep Creek Dock - Paving	Docks & Ramps	Y	-	126,500	126,500	-	-	-
Broadway Landing Walkway	Docks & Ramps	Y	-	231,000	231,000	-	-	-
Hacks Neck - Phase II	Docks & Ramps	Y	-	250,000	250,000	-	-	-
Southside Chesconessex Ramp & Dock Replacement	Docks & Ramps	Y	-	250,000	250,000	-	-	-
Gargatha Dock Replacement	Docks & Ramps	Y	-	300,000	300,000	-	-	-
Wishart's Point Abandoned Structure Demolition	Docks & Ramps	Y	-	100,000	100,000	-	100,000	100,000
Greenbackville Harbor Breakwater Replacement	Docks & Ramps	Y	-	800,000	800,000	-	-	-
Old NASA Ferry Dock Demo (additional funding)	Docks & Ramps	Y	-	130,000	130,000	-	130,000	130,000
Quinby Bulkhead and Pier Replacement	Docks & Ramps	Y	-	625,000	625,000	-	-	-
Marsh Elevation Enhancement Monitoring at Savage Island Area	Docks & Ramps	Y	-	75,000	75,000	-	-	-
Garage gas/diesel pump, with fuel management system	Solid Waste		-	40,000	40,000	-	40,000	40,000
Air Compressor for Garage	Solid Waste		-	19,000	19,000	-	-	-
Four-post vehicle lift	Solid Waste		-	19,000	19,000	-	19,000	19,000
Column lifts, 2 lifts	Solid Waste		-	30,000	30,000	-	-	-
Infeed chain for the Beast (Grinder, Chipper, Mulcher)	Solid Waste		-	18,000	18,000	-	18,000	18,000
Senior Executive Institute (SEI)	Solid Waste		-	10,000	10,000	-	-	-
Replace Mobile 3 - Garage Service Truck	Solid Waste	Y	-	86,000	86,000	-	-	-
Brush Grinder	Solid Waste	Y	-	685,000	685,000	-	-	-
Replace Convenience Center Compactors	Solid Waste	Y	-	77,000	77,000	-	-	-
Sealing and Restriping Pavement at Convenience Centers	Solid Waste	Y	-	81,600	81,600	-	-	-
Increase - Lease Costs	Litter Control			7,000	7,000	7,000	-	7,000
Staff Training	Litter Control			400	400	400	-	400
Power Equipment, and Supplies	Litter Control			794	794	-	-	-
Wearing apparel for safety	Litter Control			1,518	1,518	1,518	-	1,518
Total			250,012	6,964,900	7,214,912	207,918	1,486,000	1,693,918

Deputy County Administrator, Public Works & Facilities

North Landfill - Increase in professional services	Landfill		57,253	-	57,253	57,523	-	57,523
North Landfill - Increase in repairs and maintenance	Landfill		37,202	-	37,202	-	-	-
North Landfill - Increase for leased equipment	Landfill		6,500	-	6,500	-	-	-
2% employee pay increase effective 7/1/2026)(Landfill Fund)	Landfill		18,014	-	18,014	18,014	-	18,014
2% employee bonus (Landfill Fund)	Landfill		-	16,301	16,301	-	16,301	16,301
28% Increase in Anthem Key Care PPOs employee health insurance premiums (Landfill Fund)	Landfill		37,341	-	37,341	37,341	-	37,341
Savings from switching Anthem PPO to Anthem Healthkeepers POS (Landfill Fund)	Landfill		(10,548)	-	(10,548)	(10,548)	-	(10,548)
North Landfill - Taxes and licenses	Landfill		3,735	-	3,735	3,735	-	3,735
North Landfill - Wearing apparel & supplies	Landfill		100	-	100	-	-	-
Transfer Station - Increase in repairs and maintenance	Landfill		10,000	-	10,000	-	-	-
Transfer Station - Increase in taxes and license	Landfill		10,000	-	10,000	10,000	-	10,000

FY 2027 Summary of New Budget Requests

Accomack County, VA

Funding Source Legend:			
General Fund	Water/ & Wastewater Fund	Consolidated EMS Fund	Airport Fund
Landfill Fund	Stormwater Fund	Parks & Rec Revolving Fund	

Additional Funding Request	Department or Fund	From CIP?	Dept./Agency Request		TOTAL Requested	Recommended by Co. Administrator		
			Operating Funds	Capital or 1-time Oper Funds		Operating Funds	Capital or 1-time Oper Funds	TOTAL Recommended
Transfer Station - Wearing apparel & supplies	Landfill		2,527	-	2,527	-	-	-
Transfer Station - Well replacement	Landfill		-	15,000	15,000	-	15,000	15,000
Future Real Estate Acquisition - Solid Waste Facilities	Landfill	Y	-	750,000	750,000	-	-	-
963 Track Loader	Landfill	Y	-	525,000	525,000	-	-	-
Repair & Refurbish South Transfer Station Baler Building	Landfill	Y	-	97,850	97,850	-	-	-
Regulatory Compliance LF Wastewater Treatment	Landfill	Y	-	100,000	100,000	-	100,000	100,000
Engineering & Construction for new Cell 8	Landfill	Y	-	300,000	300,000	-	300,000	300,000
Replace Tanker Trailer for Lechate	Landfill	Y	-	93,500	93,500	-	10,000	10,000
Total			172,124	1,897,651	2,069,775	116,065	441,301	557,366
Deputy County Administrator, Public Works & Facilities								
Repainting of Elevated Water Tank in Industrial Park	W. Water Fund	Y	-	150,000	150,000	-	150,000	150,000
Wastewater needs for Northern Accomack County	W. Water Fund	Y	-	5,435,000	5,435,000	-	-	-
Total			-	5,585,000	5,585,000	-	150,000	150,000
Finance Director								
ERP Software (projected acquisition cost escalation) to replace existing application	Finance		-	-	-	40,000	50,000	90,000
Total			-	-	-	40,000	50,000	90,000
General District Court								
Supplement for Clerks of Court	Gen. Dist. Ct.		6,000	-	6,000	6,000	-	6,000
New Fire Proof Safe	Gen. Dist. Ct.		-	2,500	2,500	-	-	-
Total			6,000	2,500	8,500	6,000	-	6,000
Other External Boards, Commissions & Councils								
Accomack Co. Health Department- GF Increase/Local Match % Increase	External Org.		55,874	-	55,874	55,874	-	55,874
Accomack County School Board-Additional funding per formula	External Org.		632,460	-	632,460	632,460	-	632,460
Accomack-Northampton Planning District Commission - Separation of Navigable Waterways Committee	External Org.		(7,350)	-	(7,350)	(7,350)	-	(7,350)
ESRNWC - Committee Operating Support - from PDC budget	External Org.		5,000	-	5,000	5,000	-	5,000
ESRNWC - ES Navigable Waterways Committee Fee & Mileage - from PDC budget	External Org.		2,350	-	2,350	2,350	-	2,350
Center for Community & Family Development - Accomack Youth Development Summer Program	External Org.		476,000	-	476,000	-	-	-
Chesapeake Bay ASAP - no amount stated on request received	External Org.		-	-	-	-	-	-
Chincoteague Chamber of Commerce - Subsidize Payroll & Health Care Benefits Offered to FTE	External Org.		7,500	-	7,500	-	-	-
ESCSB-Local Match Requirement	External Org.		66,287	-	66,287	66,287	-	66,287
ESVA Housing Mission (501c3)	External Org.		20,001	-	20,001	-	-	-
ESVATC - Staff benefits	External Org.		5,000	-	5,000	-	-	-
ESVATC - Expand marketing efforts	External Org.		20,000	-	20,000	-	-	-
ESAAA - Hallwood Commercial Kitchen	External Org.		-	10,000	10,000	-	10,000	10,000
ESAAA - Health and Welfare	External Org.		16,570	-	16,570	8,000	-	8,000
E911-Expected & Potential Employee Benefit Related Increases - Ongoing - 2/3 Request	External Org.		13,716	-	13,716	13,716	-	13,716
E911-Salary Increase - 3.75% - All Personnel - Ongoing - 2/3 Request	External Org.		26,042	-	26,042	26,042	-	26,042
E911- Continued cost/Membership Increase - HRCJTA - Ongoing - 2/3 Request	External Org.		4,200	-	4,200	-	-	-
E911- New F/T Position - 9-1-1 Communications Officer - Ongoing - 2/3 Request	External Org.		33,236	-	33,236	-	-	-
E911- Vehicle - 9-1-1 Commission Use - One-Time - 2/3 Request	External Org.		-	43,333	43,333	-	-	-
ESPL-COLA	External Org.		22,125	-	22,125	14,750	-	14,750
ESPL-Operating budget increases	External Org.		17,375	-	17,375	-	-	-
ESPL-Access control-Main	External Org.		-	39,500	39,500	-	-	-

FY 2027 Summary of New Budget Requests

Accomack County, VA

Funding Source Legend:			
General Fund	Water/ & Wastewater Fund	Consolidated EMS Fund	Airport Fund
Landfill Fund	Stormwater Fund	Parks & Rec Revolving Fund	

Additional Funding Request	Department or Fund	From CIP?	Dept./Agency Request		TOTAL Requested	Recommended by Co. Administrator		
			Operating Funds	Capital or 1-time Oper Funds		Operating Funds	Capital or 1-time Oper Funds	TOTAL Recommended
Social Services - Local Operating Subsidy	External Org.		77,000	-	77,000	-	-	-
Social Services - OBBB SNAP Benefit Decrease	External Org.		52,407	-	52,407	57,800	-	57,800
Comprehensive Services Act Expenditure Match (mandated)	External Org.		63,622	-	63,622	63,622	-	63,622
Star Transit-Driver shortages/salary scale adjustments/insurance	External Org.		21,133	-	21,133	21,133	-	21,133
Total			1,630,548	92,833	1,723,381	959,684	10,000	969,684

Other Non-Departmental /Other Recommendations of County Administrator

2% employee pay increase effective 7/1/2026)(General Fund)(net of comp board reimbursement)	n/a		244,214	-	244,214	244,214	-	244,214
2% employee pay increase effective 7/1/2026)(Social Services)	n/a		16,623	-	16,623	16,623	-	16,623
Set aside for future performance based employee pay increases (all funds)	n/a		50,000	-	50,000	50,000	-	50,000
2% employee bonus (General Fund/Net of comp board reimbursement)	n/a		-	219,844	219,844	-	219,844	219,844
2% employee bonus (Social Services)	n/a		-	14,776	14,776	-	14,776	14,776
28% Increase in Anthem Key Care PPOs employee health insurance premiums (General Fund)	n/a		623,895	-	623,895	623,895	-	623,895
Savings from switching Anthem PPO to Anthem Healthkeepers POS (General Fund)	n/a		(176,177)	-	(176,177)	(176,177)	-	(176,177)
28% Increase in Anthem Key Care PPOs employee health insurance premiums (Social Services)	n/a		25,979	-	25,979	25,979	-	25,979
Savings from switching Anthem PPO to Anthem Healthkeepers HMO (Social Services)	n/a		(7,422)	-	(7,422)	(7,422)	-	(7,422)
Eliminate TTV services effective 1/1/27	n/a		(20,744)	-	(20,744)	(10,372)	-	(10,372)
Observe normal holiday schedule at convenience centers	n/a		(33,000)	-	(33,000)	(33,000)	-	(33,000)
Adjust Budget Contingency per formula (.5% of total proposed expenditures)	n/a		(12,943)	-	(12,943)	(12,943)	-	(12,943)
Additional Northern Accomack Child Care Incentives	n/a		-	400,000	400,000	-	-	-
"Rainy Day"/Stabilization Fund contribution per goal	n/a		-	1,070,051	1,070,051	-	1,070,051	1,070,051
Total			710,424	1,704,671	2,415,095	720,796	1,304,671	2,025,467

Parks and Recreation

Recreation Software	Parks & Rec		6,700	-	6,700	6,700	-	6,700
Security Cameras	Parks & Rec		-	15,000	15,000	-	15,000	15,000
Park Repairs and Replacements	Parks & Rec		4,000	-	4,000	-	-	-
Concession Stand Equipment	Parks & Rec		-	3,300	3,300	-	-	-
Advertising Fund	Parks & Rec		400	-	400	-	-	-
Park Sports Equipment Shed	Parks & Rec		-	12,000	12,000	-	-	-
Wallops Park & Nature Trail	Parks & Rec	Y	30,000	1,500,000	1,530,000	-	-	-
Sawmill Park Soccer Field	Parks & Rec	Y	50,000	1,880,000	1,930,000	-	-	-
Total			91,100	3,410,300	3,501,400	6,700	15,000	21,700

Public Safety Director

Public Safety Logistics Facility	Emergency Mgmt.	Y	6,000	600,000	606,000	-	-	-
Grain Bin Extraction/Confined Space Equipment	Emergency Mgmt.	Y	-	100,000	100,000	-	-	-
Air Data Subscription	Emergency Mgmt.		900	-	900	-	-	-
Emergency Notification System	Emergency Mgmt.		7,500	-	7,500	7,500	-	7,500
Total			14,400	700,000	714,400	7,500	-	7,500

FY 2027 Summary of New Budget Requests

Accomack County, VA

Funding Source Legend:			
General Fund	Water/ & Wastewater Fund	Consolidated EMS Fund	Airport Fund
Landfill Fund	Stormwater Fund	Parks & Rec Revolving Fund	

Additional Funding Request	Department or Fund	From CIP?	Dept./Agency Request		TOTAL Requested	Recommended by Co. Administrator		
			Operating Funds	Capital or 1-time Oper Funds		Operating Funds	Capital or 1-time Oper Funds	TOTAL Recommended
Public Safety Director								
Part-time EMS/IT Compliance Officer - PLACEHOLDER	EMS Fund		-	-	-	-	-	-
2% employee pay increase effective 7/1/2026)(EMS Fund)	EMS Fund		119,911	-	119,911	119,911	-	119,911
2% employee bonus (EMS Fund)	EMS Fund		-	108,542	108,542	-	108,542	108,542
28% Increase in Anthem Key Care PPOs employee health insurance premiums (EMS Fund)	EMS Fund		210,200	-	210,200	210,200	-	210,200
Savings from switching Anthem PPO to Anthem Healthkeepers POS (EMS Fund)	EMS Fund		(59,348)	-	(59,348)	(59,348)	-	(59,348)
Projected vacancy savings	EMS Fund		(621,524)	-	(621,524)	(621,524)	-	(621,524)
TeleStaff Module for UKG	EMS Fund		6,870	24,000	30,870	-	-	-
Uniforms	EMS Fund		15,000	-	15,000	-	-	-
Physical Fitness Equipment	EMS Fund		-	10,000	10,000	-	-	-
ImageTrend Dashboard	EMS Fund		7,600	-	7,600	7,600	-	7,600
Simulation Software for Responders	EMS Fund		2,250	1,264	3,514	-	-	-
Water Rescue Suits (7 sets)	EMS Fund		-	11,270	11,270	-	Defer	-
Ambulance - Oxygen	EMS Fund		22,158	-	22,158	22,158	-	22,158
Ambulance - Vehicle Equipment & Supplies	EMS Fund		36,220	-	36,220	36,220	-	36,220
Ambulance - Other Operating Supplies	EMS Fund		3,050	-	3,050	3,050	-	3,050
Ambulance - Personal Protective Equipment	EMS Fund		7,736	-	7,736	7,736	-	7,736
Ambulance - EMS Supplies/Equipment	EMS Fund		1,800	-	1,800	1,800	-	1,800
Ambulance - Maintenance Agreements for EMS Equipment	EMS Fund		11,601	-	11,601	11,601	-	11,601
Total			(236,476)	155,076	(81,400)	(260,596)	108,542	(152,054)

Public Safety Director								
Additional Operating Funds	Fire Prog Fund		10,000	-	10,000	-	-	-
Total			10,000	-	10,000	-	-	-

Registrar								
Increase in mileage for Election Officials	Electoral Board		800	-	800	800	-	800
Redistricting Postcards	Electoral Board		1,810	-	1,810	-	1,810	1,810
Decrease in poll rents	Electoral Board		(150)	-	(150)	(150)	-	(150)
Ballot on Demand for Early Voting	Electoral Board		11,585	-	11,585	-	-	-
Increase in line item to include fees for the possibility of an additional election	Electoral Board		10,000	-	10,000	-	10,000	10,000
Year 2 of phasing out end-of-life OVO ballot scanners	Registrar		-	118,400	118,400	-	118,400	118,400
Replacement of the Meraki cameras for Verdaka cameras	Registrar		-	7,500	7,500	-	7,500	7,500
Total			24,045	125,900	149,945	650	137,710	138,360

FY 2027 Summary of New Budget Requests

Accomack County, VA

Funding Source Legend:			
General Fund	Water/ & Wastewater Fund	Consolidated EMS Fund	Airport Fund
Landfill Fund	Stormwater Fund	Parks & Rec Revolving Fund	

Additional Funding Request	Department or Fund	From CIP?	Dept./Agency Request		TOTAL Requested	Recommended by Co. Administrator		
			Operating Funds	Capital or 1-time Oper Funds		Operating Funds	Capital or 1-time Oper Funds	TOTAL Recommended
Sheriff								
Additional Animal Control Truck with Body	Animal Control	-	-	85,600	85,600	-	-	-
Additional Animal Control Deputy	Animal Control	-	73,250	-	73,250	-	-	-
Paint	Corrections	-	-	50,000	50,000	-	50,000	50,000
Plumbing	Corrections	-	-	10,000	10,000	-	10,000	10,000
Two walk-through metal detectors and four handheld metal detectors	Court Services	-	-	15,207	15,207	-	15,207	15,207
Six bleeding control kits	Court Services	-	-	3,482	3,482	-	3,482	3,482
Two x-ray bag scanners	Court Services	-	-	56,162	56,162	-	56,162	56,162
Rifle Related Ballistic Shields	Law Enforcement	-	-	33,000	33,000	-	33,000	33,000
ACME Auto Leasing LLC	Law Enforcement	-	22,000	-	22,000	22,000	-	22,000
TruNarc Delta	Law Enforcement	-	800	46,900	47,700	-	-	-
ANEC Powered Service and Permit Fees	Law Enforcement	-	1,740	-	1,740	-	-	-
Maintenance/Support Costs Ongoing	Law Enforcement	-	10,975	-	10,975	10,975	-	10,975
Kennel Replacement to Meet State Guidelines	Reg. Animal Control	-	-	65,662	65,662	-	65,662	65,662
Replace Kitchen Cabinets and Sink	Reg. Animal Control	-	-	7,500	7,500	-	7,500	7,500
Total			108,765	373,513	482,278	32,975	241,013	273,988
Treasurer								
Postage increase	Treasurer	-	10,500	-	10,500	5,614	-	5,614
Office Supplies Increase	Treasurer	-	10,000	-	10,000	15,000	-	15,000
Lease Equipment Cost Increase	Treasurer	-	3,500	-	3,500	-	-	-
Advertising Cost for Due Date Notifications	Treasurer	-	1,000	-	1,000	-	-	-
Total			25,000	-	25,000	20,614	-	20,614
Victim/Witness Program								
Part-time position to Full-time position	Victim/Witness	-	25,000	-	25,000	-	-	-
Total			25,000	-	25,000	-	-	-
Grand Totals								
Total General Fund			3,037,051	13,773,617	16,810,668	2,083,944	3,475,394	5,559,338
Total Stormwater Fund			-	-	-	-	-	-
Total Consolidated EMS Fund			(236,476)	155,076	(81,400)	(260,596)	108,542	(152,054)
Total Fire Programs Fund			10,000	-	10,000	-	-	-
Total Parks & Recreation Revolving Fund			-	-	-	-	-	-
Total Landfill Enterprise Fund			172,124	1,897,651	2,069,775	116,065	441,301	557,366
Total Water & Wastewater Fund			-	5,585,000	5,585,000	-	150,000	150,000
Total Airport Enterprise Fund			12,000	2,222,000	2,234,000	-	210,000	210,000
Total			2,994,699	23,633,344	26,628,043	1,939,413	4,385,237	6,324,650



Department Budget Summary and
Performance Snapshot Section

GENERAL FUND

Departmental Budget Request 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.

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.

Departmental Budget Request Summary & Performance Snapshot

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

Major Issues to Address in the Next Two Fiscal Years:

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.

Outcomes and Workload/Performance Measures:

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

Measure Descriptions	FY20__	FY20__	Current Goal	Comments
1. Workload Measure				
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%	
3. Performance Measure: Expanded recruitment sources for diverse and inclusive workforce			continued efforts to expand diversity hires in all County departments	

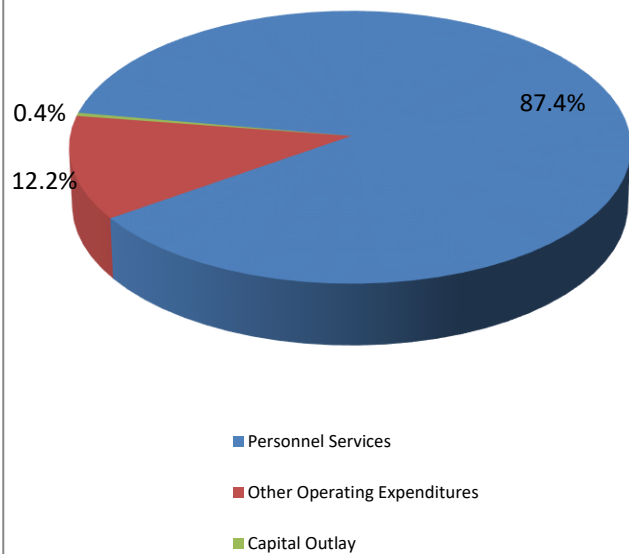
Departmental Budget Request Summary & Performance Snapshot

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

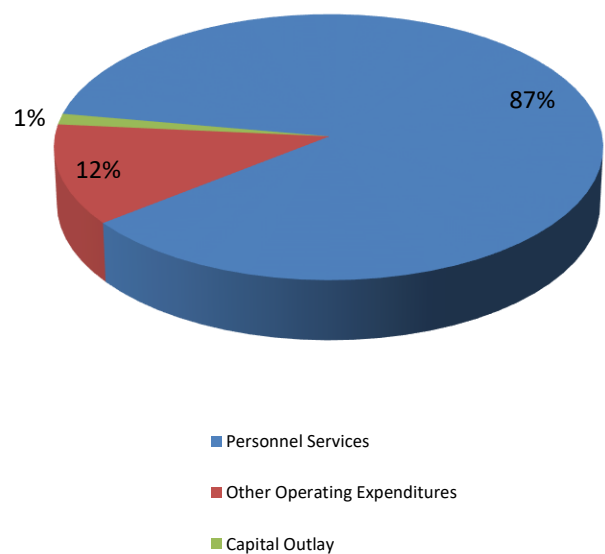
Expenditure History

Expenditure Category	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Requested Budget FY2027	% Change
Personnel Services	\$ 306,695	\$ 413,187	\$ 458,182	\$ 458,287	0%
Other Operating Expenditures	47,134	17,468	64,071	64,374	0%
Capital Outlay	-	421	2,000	7,000	250%
Debt Service	-	-	-	-	0%
Total	353,829	431,076	524,253	529,661	1%

**Adopted Budget
FY2026**



**Requested Budget
FY2027**



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	Requested Budget FY2027	% Change
Chief Human Resources Officer	1.0	1.0	1.0	1.0	0%
HR Generalist	1.0	2.0	2.0	2.0	0%
Administrative Assistant	1.0	0.0	0.0	0.0	0%
Deputy Director	1.0	1.0	1.0	1.0	0%
Total	4.0	4.0	4.0	4.0	0%

Departmental Budget Request Summary & Performance Snapshot

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

Summary of Budget Increases Requested

Description of Increase	Link to Justification	Funding Source	Increase
Board Member Fees	J1	Recurring	105
Travel	J2	Recurring	27
Office Supplies	J3	Recurring	30
Books and Subscriptions	J4	Recurring	231
Furniture and Fixtures	J5	Reserves	5,000
Other Operating Supplies	J6	Recurring	15
TOTAL			\$ 5,408

Contact Information

Name:	Dawn Platt	Address 1:	23296 Courthouse Avenue
Title:	Interim Chief Human Resources Officer	Address 2:	P.O. Box 388
Email:	dplatt@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	757-787-5705	Zip Code:	23301

Departmental Budget Request Summary & Performance Snapshot

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

Budget Increase Justifications:

JUSTIFICATION # 1:		Additional Cost:
Short Desc.	Board Member Fees	\$ 105
Detailed Explanation:	Increase is to cover additional personnel committee meetings as there have been an additional need for those during the previous FY.	
GL Account:	10060	
JUSTIFICATION # 2:		Additional Cost:
Short Desc.	Travel	\$ 27
Detailed Explanation:	The 3% increase to cover the rise in travel fees such as tolls.	
GL Account:	55000	
JUSTIFICATION # 3:		Additional Cost:
Short Desc.	Office Supplies	\$ 30
Detailed Explanation:	The 3% increase is to assist in offsetting the increase in price of office supplies.	
GL Account:	60010	
JUSTIFICATION # 4:		Additional Cost:
Short Desc.	Books and Subscriptions	\$ 231
Detailed Explanation:	The 3% increase to cover the rise in price of current subscriptions and HR related publications.	
GL Account:	60120	
JUSTIFICATION # 5:		Additional Cost:
Short Desc.	Furniture and Fixtures	\$ 5,000
Detailed Explanation:	The current furniture, desks and chairs, in the HR department are at their end of life. HR documents must be secure and not all desks have the ability to lock drawers, which is of utmost importance when dealing with employee paperwork.	
GL Account:	80020	
JUSTIFICATION # 6:		Additional Cost:
Short Desc.	Other Operating Supplies	\$ 15
Detailed Explanation:	The 3% increase is to assist in offsetting the increase in prices.	
GL Account:	60140	
TOTAL ADDITIONAL FUNDING REQUESTED		\$ 5,408

Departmental Budget Request 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 cadastral maps are provided to GeoDecisions, Inc., the site vendor being Civic Vanguard, 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 41,106 + (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, as well as application forms and fee payments, annual revalidations forms, value changes due to acreage changes.
- 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, analysis 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 Request Summary & Performance Snapshot

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

Current Goals:

- *GOAL # 1 - Begin the work necessary to perform a biennial reassessment for 2028 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 - Work on maintaining and filling increased departmental 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. *GOAL #9 - Obtain and utilize information on multifamily affordable housing in order to utilize the income approach to value in accordance with the Code of Virginia.

Accomplishments and Challenges in the last 2 fiscal years:

1.) Performed the work necessary to complete a biennial reassessment for Tax Year 2026. 2.) Conducted a review of the real estate parcels in the county in accordance with the 4 year cycle of review of all parcels. 3.) Updated the Proval CAMA System to promote its capabilities and functionality. 4.) Maintained a system of controls to ensure valuation and ownership data residing in RBS and Proval were in agreement to minimize tax billing errors. 5.) 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. 6.) Continued professional development of staff to enhance knowledge and abilities; and to obtain and complete educational course work and hours required for professional designation. 7. Completed ever increasing mapping and title research issues.

Challenges: 1. Maintaining staffing and filling vacant positions. 2. Performing a Biennial Reassessment for 2026 with limited staffing. 3. Conducting a review of the real estate parcels in the county in accordance with the 4 year cycle of review of all parcels. 4. 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. 5. Continuing professional development of staff to enhance knowledge and abilities; and to obtain and complete educational course work and hours required for professional designations. 6. Managing the ever increasing magnitude of mapping and property title research matters. 7. Implementing the use of the income approach mandated by the Code of Virginia for valuation of multi-family affordable housing.

Departmental Budget Request Summary & Performance Snapshot

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

Major Issues to Address in the Next Two Fiscal Years:

- 1.) Perform a biennial reassessment for 2028 to include the potential implementation and utilization of handheld devices for conducting field work and collecting data. Begin work on a reassessment for 2030.
- 2.) Maintaining a level of assessment for the 2028 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, 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 2028. Develop a plan for the detailed inspection of all properties in the county via the use of 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.) Utilizing 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.

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	FY2026	FY2027	Current Goal	Comments
1. Workload Measure: A.) Completion 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	All real estate parcels reassessed as of 1/1/2026 calendar year.	A.) FY 2026 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.) FY 2027 to commence Biennial Reassessment for 2028 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.	<u>>41,000 parcels reassessed.</u>	A.) >41,000 parcels reassessed at their current fair market value as of 1/1/2026. B.) Commencing in FY2027 >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%.			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 commencing in FY2027 to show a median assessment/sales ratio of 90% to 110%.

Departmental Budget Request 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	FY2026	FY2027	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	Improving 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 established by the IAAO Standard of Uniformity of Assessment.
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.	The overall COD for all real property for the 2012 Biennial Reassessment was 41.8% per internal ratio study. The overall COD for all real property for the 2014 Biennial Reassessment was 36.7% per internal ratio study. The overall COD for all real property for the 2016 Biennial Reassessment did not improve. The overall COD for all real property for 2018 Biennial Reassessment was 32.2%. Per the internal ratio studies the overall COD for the 2020 and for 2022 Biennial Reassessment did not improve. Per the Department of Taxation 2024 Ratio Study the COD was 34.36%. An overall internal COD for 2026 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 improvements for the 2028 biennial reassessment to be commenced.

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 Commenced

Outcomes and Measure Descriptions	FY2026	FY2027	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 a review of >20,000 parcels performed during 2025 and 2026 calendar years. B.) As an incorporated component of the 2028 Biennial Reassessment a review of >20,000 parcels to be performed during calendar years 2027 and 2028.
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.	Complete the review of >20,000 parcels.	A.) Review of >10,000 parcels made for calendar year 2025 and 2026 review of >10,000 parcels to be made prior to 12/31/2025. B.) As an incorporated component of the 2025 Biennial Reassessment a review of the > 20,000 parcels is to have been completed.

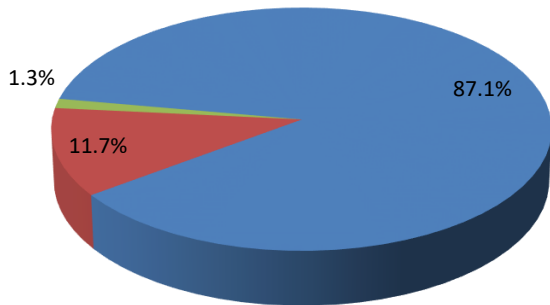
Departmental Budget Request Summary & Performance Snapshot

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

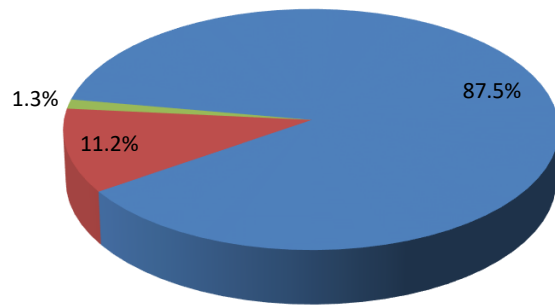
Expenditure Category	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Requested Budget FY2027	% Change
Personnel Services	\$ 564,645	\$ 547,083	\$ 801,949	\$ 806,749	1%
Other Operating Expenditures	66,240	62,508	107,701	103,201	-4%
Capital Outlay	150	93,931	11,600	11,600	0%
Debt Service	-	-	-	-	0%
Total	631,035	703,523	921,250	921,550	0%

**Adopted Budget
FY2026**



■ Personnel Services
■ Other Operating Expenditures
■ Capital Outlay

**Requested Budget
FY2027**



■ Personnel Services
■ Other Operating Expenditures
■ Capital Outlay

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	Requested Budget FY2027	% Change
Appraiser I	1.0	1.0	1.0	1.0	0%
Appraiser II	2.0	1.0	1.0	1.0	0%
Customer Service Representative	1.0	1.0	1.0	1.0	0%
Deputy Assessor	0.0	1.0	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	1.0	1.0	1.0	1.0	0%
Total	9.0	9.0	9.0	9.0	0%

Departmental Budget Request Summary & Performance Snapshot

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

Summary of Budget Increases/(Decreases) Requested

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/ (Decrease)
Board Member Fees	J1	Recurring	\$ 4,800
Maintenance Service Contract	J2	Recurring	2,200
Marshall & Swift Rate Tables	J3	Recurring	2,600
Postal Services	J4	Reserves	16,000
Professional Services	J5	Reserves	12,000
TOTAL			\$ 37,600

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 Request Summary & Performance Snapshot

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

Budget Increase Justifications:

JUSTIFICATION # 1:		Additional Cost:
Short Desc.	Board Member Fees	\$ 4,800
Detailed Explanation:	A 2026 Biennial Reassessment of all real property in Accomack County is to be completed for 2026 and reassessment notices issued to property owners and informing them of the assessment appeal process. As part of the appeal process property owners can appeal their 2026 assessed values to the Accomack County Board of Equalization. Funding was requested for FY 2026 but not budgeted	
GL Account:	101 1210 0010060	
JUSTIFICATION # 2:		Additional Cost:
Short Desc.	Maintenance Service Contract	\$ 2,200
Detailed Explanation:	The maintenance service support contract with AumentumTechmologies - Manatron Proval increases by approximately 7% each year. The amount paid in 2025 was \$31,608. Therefore, an estimate would be \$33,820.56. Funding to pay the increase for 2026 is being requested.	
GL Account:	101 1210 00 3320	
JUSTIFICATION # 3:		Additional Cost:
Short Desc.	Marshall & Swift Rate Tables	\$ 2,600
Detailed Explanation:	The amount paid for Marshall Swift program purchases in 2025 was \$11,662.83 which represents an increase of approximately 22%. Funding to pay the increase in the cost for 2026 is being requested based on a 22% increase of \$2,565.82. $\$11,662.83 \times 22\% = \$14,428.65$	
GL Account:	101 1210 0 0 80071	
JUSTIFICATION # 4:		Additional Cost:
Short Desc.	Postal Services	\$ 16,000
Detailed Explanation:	Postal Services in FY 24 were \$14,295.97 The majority of the postage was via payment to Datamatax for the mailing of the 2024 Reassessment Notices. Given Notices for the 2026 Biennial Reassessment will need to be mailed out by the company/vendor printing the notices additional funding is need to pay the company for postage. Using an estimate of the increase in postage by the postal despartment for 2026 additional postage is being requested.	
GL Account:	101 1210 0 0 52010	
JUSTIFICATION # 5:		Additional Cost:
Short Desc.	Professional Services	\$ 12,000
Detailed Explanation:	The cost of having the the 2024 Reassessment Notices printed by Datamax was \$10, 459.71 Using an estimate of the increase in the cost to have the 2026 Reassessment Notices printed by a company/vendor would \$12,000 funding in this amount is being requested.	
GL Account:	1210 0 0 31000	
TOTAL ADDITIONAL FUNDING REQUESTED		\$ 37,600

Departmental Budget Request 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:

Describe in outline form. You can skip to the next paragraph by pressing the ALT and ENTER keys simultaneously.

Accomplishments and Challenges in the last 2 fiscal years:

Describe in outline form. You can skip to the next paragraph by pressing the ALT and ENTER keys simultaneously.

Major Issues to Address in the Next Two Fiscal Years:

Describe in outline form. You can skip to the next paragraph by pressing the ALT and ENTER keys simultaneously.

Departmental Budget Request Summary & Performance Snapshot

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

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				

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				

C. Outcome 3:

Outcomes and Measure Descriptions	FY20__	FY20__	Current Goal	Comments
1. Workload Measure				
2. Performance Measure				
3. Performance Measure				

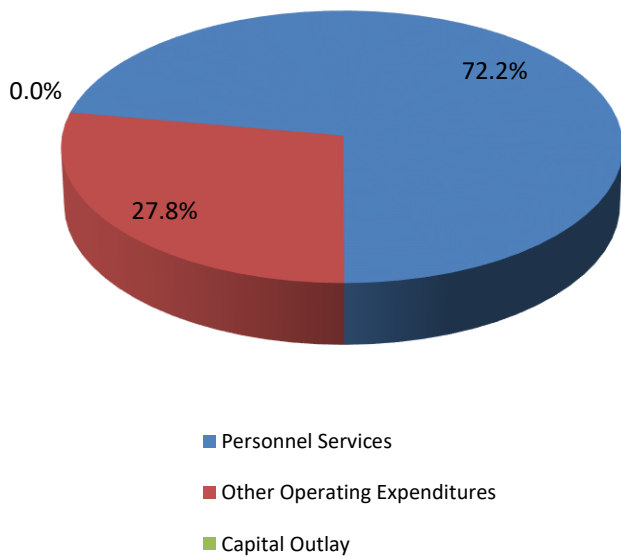
Departmental Budget Request Summary & Performance Snapshot

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

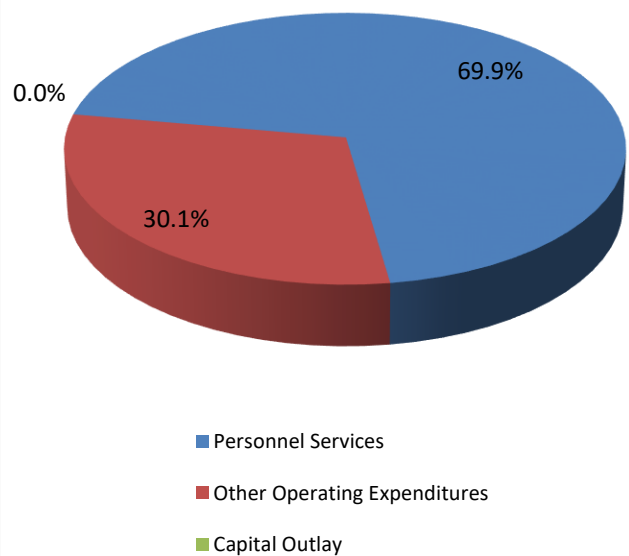
Expenditure History

Expenditure Category	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Requested Budget FY2027	% Change
Personnel Services	\$ 498,684	\$ 566,945	\$ 558,325	\$ 558,325	0%
Other Operating Expenditures	273,744	309,552	215,299	240,299	12%
Capital Outlay	5,373	179	-	-	0%
Debt Service	-	-	-	-	0%
Total	777,800	876,676	773,624	798,624	3%

**Adopted Budget
FY2026**



**Requested Budget
FY2027**



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	Requested Budget FY2027	% 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%
					0%
Total	7.0	7.0	7.0	7.0	0%

Departmental Budget Request Summary & Performance Snapshot

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

Summary of Budget Increases/(Decreases) Requested

Description of Increase/(Decrease)	Link to Justification	Funding Source <i>Central Acct Use Only</i>	Increase/ (Decrease)
Increase in advertising cost for due date notifications.	J1	Recurring	\$ 1,000
Increase in Postage for our mailings	J2	Recurring	10,500
Increase in Lease Equipment Cost	J3	Recurring	3,500
Increase in office supplies	J4	Recurring	10,000
	J5		-
TOTAL			\$ 25,000

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 Request Summary & Performance Snapshot

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

Budget Increase Justifications:

JUSTIFICATION # 1:		Additional Cost:
Short Desc.	Increase in advertising cost for due date notifications.	\$ 1,000
Detailed Explanation:	Supplements, dog license notifications, regular notices for June and December	
GL Account:		
JUSTIFICATION # 2:		Additional Cost:
Short Desc.	Increase in Postage for our mailings	\$ 10,500
Detailed Explanation:	Supplements, delinquent notices, regular notices for June and December. Postage rate increase (.015 in January 2026 then another .015 in January 2027)	
GL Account:		
JUSTIFICATION # 3:		Additional Cost:
Short Desc.	Increase in Lease Equipment Cost	\$ 3,500
Detailed Explanation:	Lease copiers cost increase	
GL Account:		
JUSTIFICATION # 4:		Additional Cost:
Short Desc.	Increase in office supplies	\$ 10,000
Detailed Explanation:	Increase cost in supplies	
GL Account:		
TOTAL ADDITIONAL FUNDING REQUESTED		\$ 25,000

Departmental Budget Request 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

Current Departmental Goals:

1. Work with departments to continually upgrade the applications and systems in use. This requires significant effort and resources from both IT and the department using the application, but it is essential to maintaining a secure enterprise network.
2. Restart the Enterprise Resource Planning (ERP) software project, focusing on Human Resources and Finance, with the goal of selecting a vendor in FY 2026.
3. Procure and install computing equipment scheduled for replacement in the current fiscal year.
4. Collaborate with County staff to effectively align technology to meet strategic business initiatives.
5. Redesign the County's website to meet ADA Title II accessibility requirements, complying with WCAG 2.1 Level AA standards, including accessible images, documents, and captioned videos, in preparation for the FY 2027 compliance deadline.
6. 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.

Departmental Budget Request 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 2025

Accomplishments:

Security Enhancements

- Worked with the Sheriff's Office to implement multifactor authentication on all computers that access criminal justice information, as required by the Criminal Justice Information Services (CJIS) Security Policy.
- Completed the FY 2025 Annual Security Awareness Training in November 2024, covering personally identifiable information (PII), HIPAA, and credit card usage.
- Conducted monthly phishing simulations, resulting in an average failure rate of 1.78% over the fiscal year.
- Upgraded the County's Security Information and Event Management (SIEM) system to enhance detection, analysis, and response to cybersecurity threats. The legacy platform was replaced with a modern solution offering expanded functionality and improved reporting.
- Conducted the annual penetration test as required by the County's Information Security Program.
- Fully deployed enterprise password management software across County departments following a pilot period.
- Fully updated the Governance, Risk, and Compliance (GRC) system to accurately reflect the County's Information Security Program, compliance controls, and overall security posture.
- Performed the annual IT Disaster Recovery test in coordination with the County's Disaster Recovery as a Service (DRaaS) vendor to validate the recovery of applications and services used by various departments.

Device and System Upgrades

- Replaced end-of-support employee devices, including mobile phones, tablets, desktops, and laptops, to maintain security, reliability, and compliance.
- Completed the migration to Windows 11 across County systems, upgrading numerous applications to ensure compatibility, minimize disruption, and maintain security and performance standards.
- Upgraded various software and hardware systems that had reached end of life ahead of established vendor deadlines to reduce risk and maintain operational continuity.

Department-Specific System Implementations

- Transitioned Plan-It CIP software from the on-premise version to the vendor's cloud-based software-as-a-service (SaaS) solution, in collaboration with Finance.
- Migrated ESRI ArcGIS to the ESRI cloud, completing the transition by June 30, 2025, and decommissioned the on-premise servers.
- Worked with the Commonwealth's Attorney's Office to implement software for evidence management, ensuring compliance with all security requirements.
- Collaborated with Public Works to upgrade the weighing software used at the North Landfill, South Transfer Station, and Public Works main office. The software, initially implemented in 2003, was completely rewritten to align with current technology.
- Implemented a new cloud-based system for Sheriff's Office inmate tracking, guard tour, and activity logging, replacing the previous end-of-life system. A data interface with the Jail Management System was created and implemented.
- Ensured compliance with updated Locality Election Security Standards in collaboration with the General Registrar and Local Electoral Board.
- Implemented narcotics tracking software and secured the Public Safety drug storage room with cameras and access control.
- Replaced and expanded the Airport camera system, including additional cameras near the airport hangars.
- Completed the upgrade of the electronic medical records system used at the jail in collaboration with the Sheriff's Office and the software vendor.
- Completed the upgrade of the access control software used at the Sheriff's Office, replacing software that had reached the end of its useful life.
- Replaced the PTCC system with the Pretrial Services and Probation system (PSLP), hosted by the Commonwealth as a SaaS solution, and assisted with the migration.
- Upgraded Sheriff's Office operations software to meet new Virginia State Police reporting requirements.

Continuity

- Conducted a Continuity leadership training session in October 2024, thereby satisfying the requirement set out in the County Crisis Management and Continuity Plans.

Departmental Budget Request Summary & Performance Snapshot

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

- From December of 2024 through August of 2025, the Continuity Coordinator (CC) collaborated with Assura, Inc. to perform the County’s triennial Business Impact Analysis (BIA) Refresh exercise. Interviews were scheduled and conducted with all members of leadership, whereby departmental Business Process data was collected. In August, the final BIA report was issued. As a by-product of the exercise, many Individual Departmental Recovery (IDR) Plans were updated.
 - Since the Autumn of 2024, the IT Department has been actively pursuing a Continuity-themed software option, to assist County leadership in maintaining their IDR Plans and to assist the CC in producing more effective training exercises. In Spring of 2025, the product called “Preparis” was selected. Since then, the CIO and CC have been working with the Preparis team to begin implementation.
- Challenges**
- Workload continues to increase each year as the use of technology expands throughout the County. Requests for support from County staff continue to grow, making prioritization of technology projects challenging.
 - Security vulnerabilities and patches are released more frequently and often unexpectedly. Researching vulnerabilities and applying patches has significantly increased departmental workload over the past several fiscal years.
 - Evaluating the security posture of third-party vendors remains a significant challenge due to varying levels of security maturity, limited transparency into vendor controls, and reliance on vendor-provided documentation. Differences in standards, inconsistent assessment responses, and the absence of SOC 2 or other independent security reports from some vendors increase the time and effort required to assess risk.
 - The CC has noted that the regular maintenance of Individual Departmental Recovery Plans by leadership remains 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. Additionally, competing priorities often prevent timely updating. As the CC continues through implementation of the Preparis program, it is hoped that the program will assist in meeting the stated challenge.

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

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.

Departmental Budget Request Summary & Performance Snapshot

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

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 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.

Major Issues to Address in the Next Two Fiscal Years:

1. 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 with the ERP implementation. This project has experienced delays, and the current plan is to restart the project in January of 2026.

2. Many County departments need tech-savvy staff who can serve as subject-matter experts on their business processes and software. This is essential to maintaining and improving the software and systems used by County departments. As positions are filled, IT, HR, and departmental staff are working together to recruit tech-savvy employees to serve as subject-matter experts.

3. On April 24, 2024, the Department of Justice issued a final rule revising Title II of the ADA, requiring state and local governments to make websites and mobile applications accessible to people with disabilities. The rule adopts WCAG 2.1 Level AA standards, including 50 success criteria, such as ensuring images and documents are compatible with assistive technologies and providing captions for videos. Exceptions include archived content, certain third-party content, password-protected individualized documents, and pre-existing social media posts. Localities with populations under 50,000, like Accomack, must comply by April 26, 2027. Funding was approved in the FY 2026 budget to redesign the County's website to meet these requirements.

Departmental Budget Request Summary & Performance Snapshot

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

Outcomes and Workload/Performance Measures:

A. Outcome 1: Our technology infrastructure is reliable.

Measure Descriptions	FY2024	FY2025	Current Goal	Comments
1.) Computers and Devices Supported	1044	1124	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, FY23 = 1052
2.) Refresh Computer Inventory	27%	24%	20% of inventory	To keep up with expiring warranties, minimize security risks, and reduce downtime caused by computer failure, 20% of the inventory should be replaced each year.
3.) Scheduled IT Infrastructure Hours Downtime/Maintenance	67 hours	62 hours	As required.	Downtime is scheduled outside of business hours to install security updates and carry out planned maintenance.
4.) County-Owned IT Infrastructure Availability	100.000%	100.000%	99% or higher	This includes mission-critical systems and network devices that IT directly controls. This does not include scheduled downtime after business hours.

Outcomes and Workload/Performance Measures: (continued)

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

Measure Descriptions	FY2024	FY2025	Current Goal	Comments
1.) Average Number of Service Desk Tickets	293	277	n/a	This measure has been increasing year over year. FY16 = 131, FY17 = 137, FY18 = 150, FY19 = 159, FY20=189, FY21 = 195, FY22 = 206, FY23 = 254

Departmental Budget Request Summary & Performance Snapshot

Department or Agency:	Information Technology		Department Number:	101.1216
Fund:	General Fund		Function:	General Government Admin.
2.) Average Percentage of Service Desk Tickets resolved on first contact.	83%	86%	65% or higher	The percentage of tickets that did not require more than one contact to resolve.
3.) Average Customer Satisfaction Score	98%	99%	70% or higher - Very Satisfied	

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

Measure Descriptions	FY2024	FY2025	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	2.16%	1.78%	Less than 5%	All end users receive monthly phishing test emails. The metric used is the percentage of users who clicked on links embedded in these emails.

Outcomes and Workload/Performance Measures: (continued)

D. Other Metrics:

Measure Descriptions	FY2024	FY2025	Current Goal	Comments
1.) Average Monthly Total Visits to County website (www.co.accomack.va.us)	11,812	11,977	n/a	
2.) Number of Tax Payments Paid via www.accomacktax.com	27,673	32,252	n/a	
3.) Total dollar amount of Tax Payments via www.accomacktax.com	\$6,374,157.48	\$7,413,960.04	n/a	

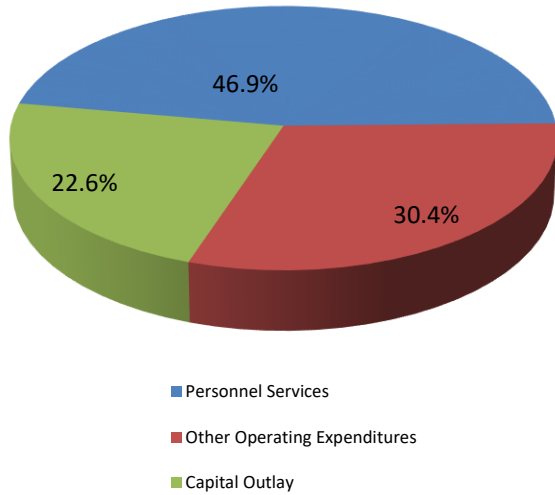
Departmental Budget Request Summary & Performance Snapshot

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

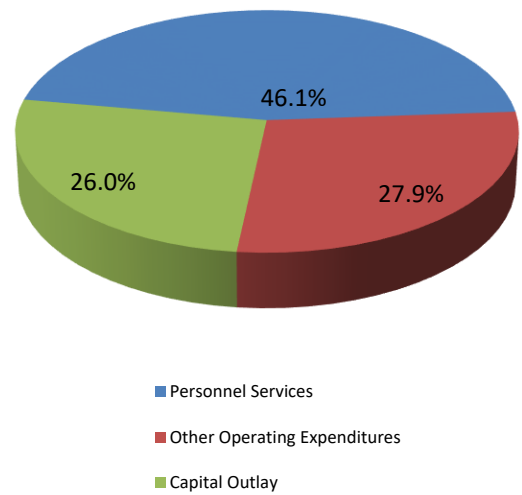
Expenditure History

Expenditure Category	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Requested Budget FY2027	% Change
Personnel Services	\$ 812,871	\$ 964,428	\$ 979,616	\$ 979,616	0%
Other Operating Expenditures	375,375	401,814	635,491	592,047	-7%
Capital Outlay	447,315	438,818	472,556	553,417	17%
Debt Service	-	-	-	-	0%
Total	1,635,561	1,805,060	2,087,663	2,125,080	2%

**Adopted Budget
FY2026**



**Requested Budget
FY2027**



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	Requested Budget FY2027	% 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	0.0	0.0	0.0	0%
Special Projects Manager	1.0	1.0	1.0	1.0	0%
Application Specialist II	0.0	1.0	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 II	1.0	1.0	1.0	1.0	0%
Total	8.0	8.0	8.0	8.0	0%

Departmental Budget Request Summary & Performance Snapshot

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

Summary of Budget Increases/(Decreases) Requested

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/ (Decrease)
Increase in Support and Maintenance Costs	J1	Recurring	71,417
End of Life Hardware Replacement	J2	1-Time	49,000
Camera & Access Control System Licensing and Support	J3	1-Time	32,000
TOTAL			\$ 152,417

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 Request Summary & Performance Snapshot

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

Budget Increase Justifications:

JUSTIFICATION # 1:		Additional Cost:
Short Desc.	Increase in Support and Maintenance Costs	\$ 71,417
Detailed Explanation:	<p>Increase in the operating budget for support and maintenance cost for the following systems: Revenue Collection System (RCS) utilized by the Treasurer's Office, Revenue Billing System (RBS) utilized by the Commissioner of the Revenue, Government Financial System (GFS) utilized by the Finance Department, Property Tax Payment Website (www.accomacktax.com), Capital Improvement Plan Software used by the Finance Department, County Website (www.co.accomack.va.us), BoardDocs Online Agenda System, Audio Streaming System, Email Security System, Firewall Support and Maintenance, Remote Support System, Multi-Factor Authentication System, Network Monitoring System, Service Desk Support, Disaster Recovery Services, Security Awareness Training, Virtual Information Security Officer Services, and Endpoint Security Software. This also includes annual increases in the costs of computers and related equipment.</p>	
GL Account:	Multiple	
JUSTIFICATION # 2:		Additional Cost:
Short Desc.	End of Life Hardware Replacement	\$ 49,000
Detailed Explanation:	<p>Funding is requested to replace network switches and wireless access points that have reached the end of their life and are no longer supported by the manufacturer. These devices are essential to daily operations and the delivery of reliable and secure network and wireless services. Continuing to use end-of-life equipment increases the risk of security vulnerabilities, service disruptions, and extended outages due to lack of vendor support, patches, and replacement parts. The requested funds (\$49,000 capital) will cover these replacements and help reduce the risk of system failures, lower maintenance costs, enhance system performance, improve security, and ensure compliance with industry standards.</p>	
GL Account:	101.1216.0.0.80070	
JUSTIFICATION # 3:		Additional Cost:
Short Desc.	Camera & Access Control System Licensing and Support	\$ 32,000
Detailed Explanation:	<p>This budget request seeks approval to renew licensing and support for the County's camera and access control systems, which are essential parts of our physical security infrastructure. These devices are used across the County. The renewal ensures continued access to system updates, cloud management, cybersecurity protections, and vendor support, all necessary for reliable operation and security best practices. Without active licensing and support, the equipment would cease to function. Ongoing funding will safeguard the County's investment in these systems and help maintain the safety of County facilities, employees, and the public. The \$32,000 capital request covers a one-year renewal period.</p>	
GL Account:	101.1216.0.0.80070	
TOTAL ADDITIONAL FUNDING REQUESTED:		\$ 152,417

Departmental Budget Request 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:

Upgrading end-of-life voting equipment and increasing physical security in and around the Registrar's office. We will be phasing out the OVO scanners over a 3 year period and upgrading our cameras over a 2 year period.

Accomplishments and Challenges in the last 2 fiscal years:

Challenges - Continuous unfunded mandates and their impact on the departmental budgets. Same Day Registration (SDR) and reporting CAP by precinct continue to provide challenges. Accomplishments: We have streamlined CAP and CANVASS by automating some of the processes. Handcounting ballots is no longer a challenge because in this fiscal year the vendor supplied us with a rented FVS scanner to test prior to purchasing. We used the FVS scanner for provisional ballots and early voting as well. We have also implemented electronic pollbooks in early voting to replace manually checking voters into the State database.

Major Issues to Address in the Next Two Fiscal Years:

Replacing end-of-life voting equipment. Increasing and Upgrading security in the office. Maintaining and retaining election officials, increased costs of goods and services and their impact on the departmental budgets.

Departmental Budget Request Summary & Performance Snapshot

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

Outcomes and Workload/Performance Measures:

A. Outcome 1:

Measure Descriptions	FY20__	FY20__	Current Goal	Comments
1. Workload Measure				
2. Performance Measure				
3. Performance Measure				

Outcomes and Workload/Performance Measures:

B. Outcome 2:

Outcomes and Measure Descriptions	FY20__	FY20__	Current Goal	Comments
1. Workload Measure				
2. Performance Measure				
3. Performance Measure				

C. Outcome 3:

Outcomes and Measure Descriptions	FY20__	FY20__	Current Goal	Comments
1. Workload Measure				
2. Performance Measure				
3. Performance Measure				

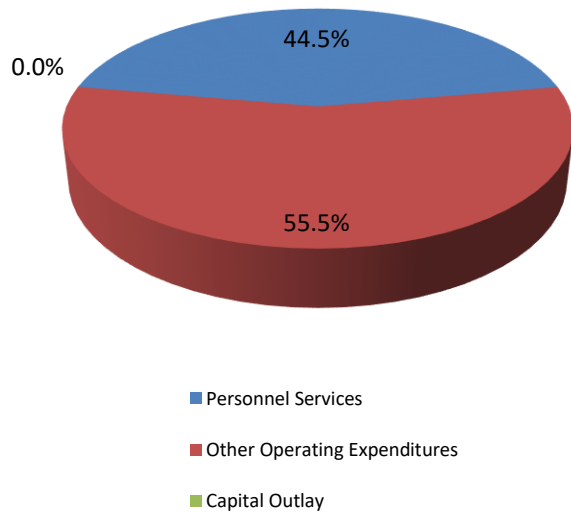
Departmental Budget Request Summary & Performance Snapshot

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

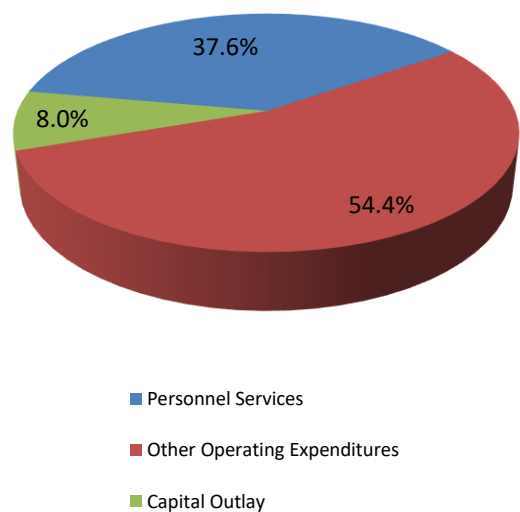
Expenditure History

Expenditure Category	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Requested Budget FY2027	% Change
Personnel Services	\$ 45,773	\$ 37,030	\$ 53,330	\$ 54,130	2%
Other Operating Expenditures	\$ 45,623	35,945	66,619	78,279	18%
Capital Outlay	8,046	-	-	11,585	100%
Debt Service	-	-	-	-	0%
Total	99,441	72,975	119,949	143,994	20%

**Adopted Budget
FY2026**



**Requested Budget
FY2027**



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	Requested Budget FY2027	% Change
None	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Departmental Budget Request Summary & Performance Snapshot

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

Summary of Budget Increases/(Decreases) Requested

Description of Increase/(Decrease)	Link to Justification	Funding Source <i>Central Acct Use Only</i>	Increase/ (Decrease)
Increase in mileage for Election Officials	J1	Recurring	800
Redistricting Postcards	J2	Recurring	1,810
Ballot on Demand for Early Voting	J3	Reserves	11,585
Increase in line item to include fees for the possibility of an additional	J4	Recurring	10,000
Decrease in poll rents	J5	Recurring	(150)
	J6		-
TOTAL			\$ 24,045

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 Request Summary & Performance Snapshot

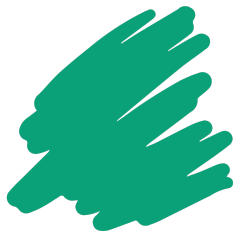
Department or Agency:	Electoral Board	Department Number:	101.1301
Fund:	General Fund	Function:	General Government Admin.

Budget Increase Justifications:

JUSTIFICATION # 1:		Additional Cost:
Short Desc.	Increase in mileage for Election Officials	\$ 800
Detailed Explanation:	Mileage increase for all 16 precincts. Mileage usually increases at a rate of \$.03 to \$.05 annually. Currently the mileage rate is \$.70. The requested increase is based on \$.05 increase for round trip for all 16 precincts for 1 election. There may be 3 elections in the upcoming 2026/2027 fiscal year. This would cover the increase for a 3rd election.	
GL Account:	101 1301 0 0 13000 Part-Time Wages	
JUSTIFICATION # 2:		Additional Cost:
Short Desc.	Redistricting Postcards	\$ 1,810
Detailed Explanation:	If the constitutional amendment House Joint Resolution HJ6007 passes in January during the 2026 Regular Legislative Session. There is a possibility that Accomack County voters will have four elections in the 2026 2027 calendar year and a redistricting. The vendor shared a quote for the printing of postcards for the \$26,134 (current total of registered voters) The post card would be printed and mailed by the vendor at this rate.	
GL Account:	101 1301 0 0 31000 Professional Services-Elect Office	
JUSTIFICATION # 3:		Additional Cost:
Short Desc.	Ballot on Demand for Early Voting	\$ 11,585
Detailed Explanation:	Received Quote from Calvacere regarding Ballot on Demand (BOD) printers for use in Early voting. The printers will print out the ballots as voters are checked into the electronic pollbooks. This will remove the error of giving a voter their incorrect ballot. Ballots are now coded by precinct and counted by precinct.	
GL Account:	101 1302 0 0 80010 Machinery and Equipment	
JUSTIFICATION # 4:		Additional Cost:
Short Desc.	Increase in line item to include fees for the possibility of an additional election	\$10,000.00
Detailed Explanation:	The additional cost for the coding, ballots, logic and accuracy testing for a 3rd election	
GL Account:	101 1301 0 0 35000 Printing and Binding	
JUSTIFICATION # 5:		Additional Cost:
Short Desc.	Decrease in poll rents	(\$150)
Detailed Explanation:		
GL Account:		
TOTAL ADDITIONAL FUNDING REQUESTED		\$ 24,045

Ballot on Demand

ePollTAB Ballot On Demand System (BOD)
Quotation.



Calvacere
QUALITY FIRST

Quotation Per BOD Unit

Quotation for: Angel Shrieves, Accomack County

Ballot On Demand - ePollTAB

Provision of Ballot On Demand Hardware, configuration services and Maintenance and Support.

This quotation is provided by way of indication and it is important that we hear back from you as soon as possible that you are happy to proceed and to let us know how many units you wish to order. Once we receive your confirmation we can follow up with you to formalize the offer.

Additional Information

If you still need a provisional cost estimate for these services and they have not been provided to you please email sales@calvacere.com and we will get you started.

If you would like to find out more about TallyPoint please go to <https://calvacere.com/tallypoint-1> or contact us on info@calvacere.com

If you would like to know more about BallotDNA UOCAVA solution please go to <https://calvacere.com/ballotdna-1> or contact us on info@calvacere.com

We thank you for your interest in our products and services and we respectfully submit this provisional cost estimate for your consideration.

Thank You,

Calvacere Sales

PH Contact:

Email: sales@calvacere.com

Products – Services Provisional Cost Estimate

We outlined the following package based on our discussion, including:

- Access to Help Desk
- Printer Hardware
- 12 month hardware and software warranty
- Shipping
- Cables
- Installation

Maintenance and Support Year 1 Single Unit ONLY	Price	QTY	Subtotal
Ballot on Demand License Ballot on Demand Use License and year 1 support	\$1,700.00	2	\$3,400.00
Ballot on Demand Printer Ballot on Demand Printer Hardware	\$1,000.00	2	\$2,000.00
Laptop BOD Unit with ePollTAB Installed Laptop, BOD	\$925.00	2	\$1,850.00
Onsite Installation Onsite installation for the Ballot On Demand Printer	\$2,000.00	1	\$2,000.00
Merlin 2 Hardware	\$625.00	1	\$625.00
Ubiquiti AP Ubiquiti Unify Access Point Mesh	\$210.00	1	\$210.00
			\$10,085.00
Maintenance and Support Year 2 for each BOD Printer			
Ballot On Demand Annual Renewal Ballot On Demand Annual Support Renewal. This cost is payable yearly after year 1 warranty period and is shown on a per BOD printer unit basis.	\$750.00	2	\$1,500.00
			\$1,500.00
	Tax		\$0.00
	Total		\$11,585.00

From: Waterford Printing - Graphics <waterfordprinting@icloud.com>
Sent: Monday, December 8, 2025 9:34 AM
To: Angel Shrieves <ashrieves@co.accomack.va.us>
Subject: Re: [External Sender] Quote requested

Good morning Angel.

When we did these back in 2022 - the cards had variable data on both sides. This was sort of nightmare - making sure the information from front to back was accurate and there was quite a bit of waste because the card would go crooked in the addressing machine.

I have attached an alternate - this prints 1 side and although larger than a standard post card - the postage cost would not increase as long as the piece weight is 1 ounce or under. These would be under 1 ounce for sure.

The proposed card is 5.5 x 8.5 and prints 1 side in black ink on 110# White Index
The cost to print 26,134 = \$1689.70
The cost for the addressing and mailing 26,134 = \$1804.30
+postage

Let me know what you think - if not acceptable I can price the other way, but that would be more expensive.

Thanks!
Karen Parker
Waterford Printing
12133 Bank Ave
Exmore, VA 23350
(757) 442-5616
Cell: (757) 414-1405

HOURS: MONDAY THRU FRIDAY 8am - 4pm

On Dec 4, 2025, at 3:53 PM, Angel Shrieves <ashrieves@co.accomack.va.us> wrote:

Hello Karen,

Back in June of 2022 we had you create redistricting post cards for us. We are looking at the possibility of a potential redistricting occurrence in 2026. I am trying to plan for that. I would like to know what the fee for the postcards would look like if we were to have you recreate those again.

This is the screen shot of the invoice that you sent us for the 2022 postcards:

Date	Invoice #	P.O. Number	Terms
6/8/2022	53108	Angel	Due on Receipt
Quantity	Description	Price Each	Amount
24,842	Redistricting Post Cards E#52387	0.08163	2,027.80
12	Additional Cost to Combine Furnished Mail List	20.00	240.00
3	Additional Cost for Master Reports	55.00	165.00
<i>Thank you! Your Business is Appreciated!</i>		Total	\$2,432.80

As of today's date, we have 26, 134 voters. Can you give me an estimate or quote based on the above invoice so that I can add to my budget request for the upcoming fiscal year?

Thanks so much!

Angel A. Shrieves

Virginia Certified General Registrar, 2024-27
 Director of Elections & General Registrar
 Accomack County
 P.O. Box 97, 24387 Joynes Neck Road
 Accomac, VA 23301
 Direct Line: (757)789-3110
 Cell Phone: (757)710-7227
 FAX: (757)787-4823

This email and any attachments with it are privileged and confidential and are intended solely for those individuals(s) to whom they are addressed. If you have received this email in error or are not the addressee, please immediately delete it and notify the sender at 757-789-3110. If you are not the intended recipient, you are hereby notified that any disclosure, copying, distribution, use or any action or reliance on this communication is strictly prohibited.

Issue Date:
06/01/2022

**Attention: Your election information may have
changed due to the redistrictin process**

Voter Name

Locality Name

Your Voting Location:

Poll Location

Poll Address

Poll City, State, Zip

Precinct: *Precinct No.*

Districts: **Cong #**
 Sen #
 Hse #

Your Voter Registration Office:

Local: *Election District*

**Accomack County
Voter Registration Office
24387 Joynes Neck Rd.
Accomac, VA 23301-0097
govote@co.accomack.va.us
757-787-2935**

For Town Elections:
Poll Location



Virginia Department of Elections Voter Registration Notice

PRESORTED STND
US POSTAGE
PAID
PERMIT #5
EXMORE, VA
23350

**Accomack County
Voter Registration Office
PO Box 97
Accomac, VA 23301-0097
757-787-2935**



Registered Voter:

First Name Middle Name Last Name Suffix

Voter ID No.

Address

City, State Zip

Please check your information above. If any information is incorrect, now or in the future, please access the Virginia Department of Elections website at elections.virginia.gov/register and update/correct your information using the online voter registration website. If you have any questions about this notification or if you do not have access to a computer, please call the Elections Office using the contact information above.

Departmental Budget Request 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 150 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.
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 July 1, 2014 to make photo ID's for all registered voter who do not have a photo ID.

Current Departmental Goals:

Replace OVO scanners in CAP starting Year 1/Phase 1 of upgrades to end-of-life voting equipment and replace outdoor camera system to upgrade physical security.

Accomplishments and Challenges in the last 2 fiscal years:

Challenges: staffing shortages, unfunded mandates, new election laws, Same Day Registration and provisional ballots, hand counting UOCAVA absentee ballots

Accomplishments: Training election officials on new election laws and processes - SDRs, mobile ID, real ID, provisionals, and VA Code., Precincts and office are fully staffed. Implemented electronic pollbooks in early voting. Increased voter turnout -using curbside assistance, absentee ballots, email ballots, and early voting. Educating the community and sharing resources - have increased network of designated state agencies, community leaders, and 3rd party agencies with whom we have been able to share resources for voters, candidates, town leaders.

Departmental Budget Request Summary & Performance Snapshot

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

Major Issues to Address in the Next Two Fiscal Years:

1. Updating voting equipment and election security. 2. Continuous automation of election administration processes to reduce human error and streamline workflows 3. Learning a new state database 4. Appropriately budgeting for increases in costs, staffing, upgrades to voting equipment and automation of office processes.

Outcomes and Workload/Performance Measures:

A. Outcome 1:

Measure Descriptions	FY2024	FY2025	Current Goal	Comments
1				
2				
3				

B. Outcome 2:

Outcomes and Measure Descriptions	FY2024	FY2025	Current Goal	Comments
1				
2				
3				

C. Outcome 3:

Outcomes and Measure Descriptions	FY2024	FY2025	Current Goal	Comments
1				
2				
3				

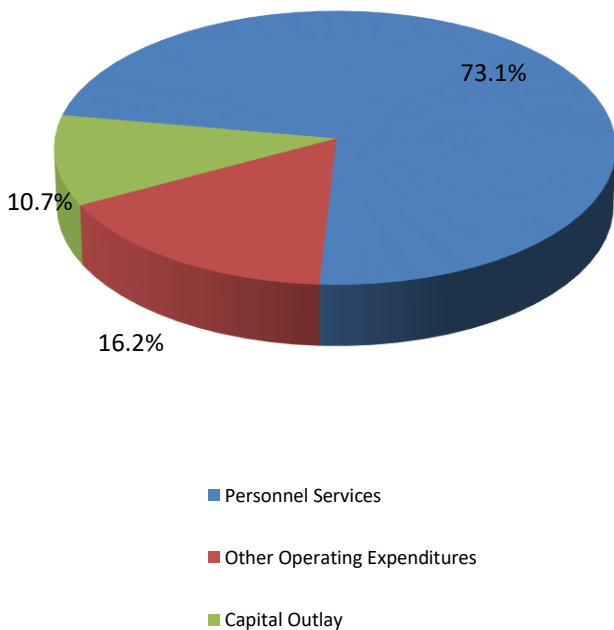
Departmental Budget Request Summary & Performance Snapshot

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

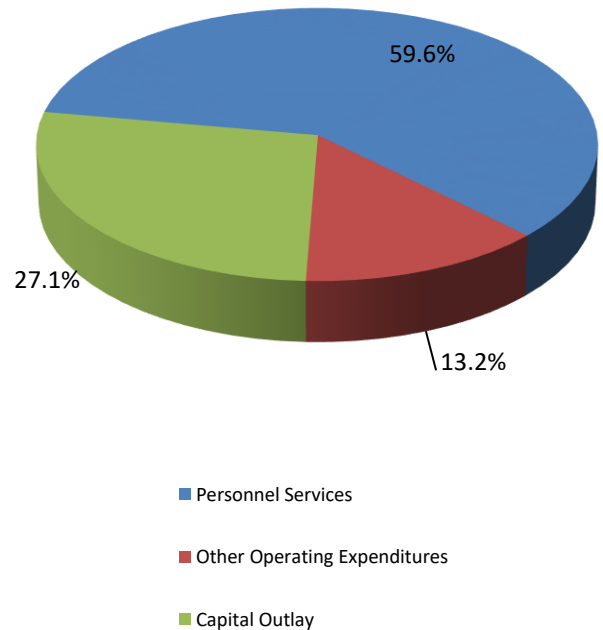
Expenditure History

Expenditure Category	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Requested Budget FY2027	% Change
Personnel Services	\$ 239,354	\$ 238,337	\$ 277,938	\$ 277,938	0%
Other Operating Expenditures	34,467	15,573	61,715	61,715	0%
Capital Outlay	-	4,704	40,500	126,500	212%
Debt Service	-	-	-	-	0%
Total	273,821	258,614	380,153	466,153	23%

**Adopted Budget
FY2026**



**Requested Budget
FY2027**



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	Requested Budget FY2027	% Change
General Registrar	1.0	1.0	1.0	1.0	0%
Deputy Registrar	2.0	2.0	2.0	2.0	0%
					0%
					0%
Total	3.0	3.0	3.0	3.0	0%

Departmental Budget Request Summary & Performance Snapshot

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

Summary of Budget Increases/(Decreases) Requested

Description of Increase/(Decrease)	Link to Justification	Funding Source <i>Central Acct Use Only</i>	Increase/ (Decrease)
Year 2 of phasing out end-of-life OVO ballot scanners	<u>J1</u>	Reserves	\$ 118,400
Replacement of the Meraki cameras with Verkada cameras	<u>J2</u>	Reserves	7,500
TOTAL			\$ 125,900

Contact Information

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

Departmental Budget Request Summary & Performance Snapshot

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

Budget Increase Justifications:

JUSTIFICATION # 1:		Additional Cost:
Short Desc.	Year 2 of phasing out end-of-life OVO ballot scanners	\$ 118,400
Detailed Explanation:	Vendor ESO submitted quote for 3 year upgrade/replacement of OVO ballot scanners with the FVS scanners. This was submitted as part of a capital improvement plan (CIP) previously and approved by the BOS. This includes the precinct scanners, installation and training on the equipment.	
GL Account:	101 1302 0 0 80010 Machinery and equipment	
JUSTIFICATION # 2:		Additional Cost:
Short Desc.	Replacement of the Meraki cameras with Verkada cameras	\$ 7,500
En	Meraki camera license is set to expire. Verkada is the new camera system. The IT Dept. received a quote for replacing the ballot drop box camera with a TE Bullet camera and replacing the 2 Dome cameras for CD Dome models.	
GL Account:	101 1302 0 0 80020 Furniture and Fixtures	
JUSTIFICATION # 3:		Additional Cost:
Short Desc.		\$ -
Detailed Explanation:		
GL Account:		
TOTAL ADDITIONAL FUNDING REQUESTED		\$ 125,900

We have prepared a quote for you

Voting Registrar Meraki to Verkada Security Cameras Quote

QUOTE # 002377 V1

PREPARED FOR

Accomack County

PREPARED BY

Todd S. Shewbridge

Tariff Statement

A Note On Tariffs in 2025:

We have heard from multiple suppliers that due to the recent implementation of tariffs on goods originating from China, Mexico, and Canada along with other announced pending tariff actions, they are anticipating another round of price volatility. Even products made in America with imported materials and components will likely be affected. Some of our suppliers will not be impacted at all while others will be impacted significantly depending on their exposure to overseas markets.

Our quote expiration date is normally 30 days, however our vendors are only providing pricing to us on a 7 day basis. We have adjusted our timeline accordingly and TCI reserves the right to re-quote materials upon quote acceptance prior to finalizing any purchase contract. Any actions regarding price changes post acceptance will be communicated with you for your final approval before ordering any equipment. For those quotes requiring a deposit, time is of the essence. Deposits not received within three (3) business days of quote acceptance will reopen the window for additional price verification and adjustment.

We understand the impacts that price adjustments can have on your business, and we are committed to maintaining transparency and providing you with the best possible service and pricing during this time. Our engineers and account managers are constantly looking for ways to value engineer our solutions where possible and will make suggested changes in areas where it will reduce cost without impacting the quality of the final solution. We appreciate your understanding and continued support.

Scope of Work

Omnia Contract # R250206

PEPPM Cooperative Purchasing Contract # 533902-155

VA DCJS 11-21176

Replace 3 Meraki cameras using existing connections.

Replace camera looking at ballot drop box with TE Bullet camera.

Replace 2 Dome cameras for CD dome models.

Cameras

Description	Price	Qty	Ext. Price
CD63-512E-HW Verkada CD63-E Outdoor Dome Camera, 4K, Zoom Lens, 512GB of Storage, Maximum 30 Days of Retention	\$1,435.64	2	\$2,871.28
CB62-512TE-HW Verkada CB62-TE Outdoor Bullet Camera, 4K, Telephoto Zoom Lens, 512GB of Storage, Maximum 30 Days of Retention	\$1,662.44	1	\$1,662.44
ACC-MNT-LBRAC- Verkada L-Bracket Mount 1	\$108.36	2	\$216.72
ACC-MNT-SJBOX- Square Junction Box Mount 1	\$74.76	1	\$74.76

Cameras

Description	Price	Qty	Ext. Price
LIC-CAM-3Y-CAP Verkada 3-Year Camera License	\$452.84	3	\$1,358.52
Subtotal:			\$6,183.72

Labor, Freight, & Misc

Description	Price	Qty	Ext. Price
Freight Verkada Freight	\$56.10	1	\$56.10
Miscellaneous Miscellaneous Consumable Installation Items	\$55.00	1	\$55.00
Installation Labor Installation Labor	\$1,035.00	1	\$1,035.00
Subtotal:			\$1,146.10

Terms and Conditions

SITE CONDITIONS

In order to provide a quote for the products and services herein, TCI has made a no-cost, cursory examination of the facilities, customer provided floor plans or drawings, and other documentation as provided. The BUYER acknowledges that TCI did not perform a full and complete physical inspection of all areas where installation is taking place in advance of preparing this quote, and that TCI is assuming that the proper site conditions exist for installation of the quoted equipment.

Accessibility - The BUYER must provide free and ready access to all areas where work is being performed. For renovations and new construction, access must not be restricted by other trades or schedule. This includes moving furniture, fixtures, and equipment in advance of, or in conjunction with the installation of purchased equipment. TCI will not move furniture, fixtures, or other items as part of our installation. Additional charges may arise for any delays or additional site visits required due to site conditions not being accessible.

Site Conditions - The BUYER is responsible for the site conditions of their facilities and will provide adequate conditions to install all proposed equipment. These conditions include, but are not limited to a) accessibility to run any wiring needed in conjunction with the installation of the purchased hardware, b) door and frame construction and proper alignment to support locks and strikes, c) as-built construction with needed blocking, support, backing material, penetrations, etc. d) electrical power required to power the purchased hardware at the location of installation.

Fire blocking, hard ceilings without access, open ceilings and exposed pathways, conduit requirements (if not quoted), firewalls, cross bracing and other unseen obstructions may require additional labor or other accommodation not included in this price quote. If any adverse conditions are encountered during installation, TCI will communicate the adverse conditions with the customer and will provide a proposed list of modifications and costs to the scope prior to completion. The BUYER acknowledges that TCI is not liable or responsible for mitigating adverse or unforeseen site conditions within the scope and price of this quote.

Inspections - TCI's quote provides labor for a maximum of two (2) municipal building permit inspections (where applicable) for the associated system(s) being installed. If a permit inspection fails and that failure is caused by TCI, we will provide for an additional inspection at no cost. If more than the allotted 2 inspections are required not due to a failure caused by TCI, any additional time required for inspection(s) will be

billable above and beyond the quoted contract amount at \$145/hour, including travel time.

Technology Requirements - Installation may require customer-provided Internet access to the designated equipment. Customer shall provide all network ports, including PoE ports as required unless otherwise provided in quote by TCI. Customer is responsible for making any network configuration changes to their equipment necessary to accommodate the installation.

Device Locations - Devices will be installed at the locations provided in the floor plan documentation accompanying this quote. Any changes to device location after quote approval are out of scope and may require a change order.

TERMS & CONDITIONS

Payment Schedule - 50% Deposit required upon acceptance. Phased billing may be applied on projects based on schedule of values or phases as outlined in the quote. Deposit will be applied proportionally to phases. All invoices will be due upon receipt. TCI must be informed in advance if AIA billing is required.

Payment Terms – All invoices for any present or future work are due upon receipt. Invoices paid after 20 days will be considered late. TCI does not "pay to get paid" and any customer using a payment processing service or vendor management system that requires a sign-up and/or ongoing fee will need to waive or reimburse TCI for all sign-up, ongoing, and payment fees. Alternately the customer can pay via check or ACH. All payments not made when due shall result in a finance charge of 2% per month (24% APR) on the amount past due. TCI reserves the right to partial invoice for labor and materials against progress in situations where delays are caused by construction, materials delays, or other conditions where work is phased. Buyer shall pay all associated costs of collection, including attorney fees.

Installation Date – An installation date will be set with the customer upon receipt of the signed contract and deposit (when required).

Risk of Loss or Damage - Buyer assumes the entire risk of loss or damage to equipment while on the customer premises or under its control, whether or not covered by insurance. No loss shall relieve the Customer of its obligations under this agreement.

Title – Title to all equipment remains with TCI until the full purchase price and any collection costs are paid. Failure to pay the purchase price when due shall give TCI the right, without liability, to repossess the equipment, deactivate features and functionality, terminate monitoring, with or without notice, and to avail itself of other legal remedies.

Floor Plan - A floor plan may be included with this quote as a reference to the device locations and scope of work. In the event of any discrepancy between the floor plan and the quote, the quote shall take precedence over the floor plan as the agreed upon scope of work for contracted labor and equipment make, model, type, quantity, price, specifications, and other details.

Configuration Changes – All configuration changes and modifications to equipment, installation details, and features shall be made only in writing in the form of a change order signed by both TCI and the Customer.

Hardware Warranty – Seller warrants that equipment listed herein will be free from manufacturer's defects for the period of the manufacturer's warranty, beginning on the date of coverage by the manufacturer. TCI will provide a 1 year workmanship warranty on all installations, including any cabling installed by TCI in conjunction with the installation of equipment. TCI's workmanship does not provide labor coverage to troubleshoot, diagnose, de-install, or re-install parts replaced under manufacturer's warranty claims. Additional hardware or equipment required for warranty service is not covered under the warranty.

Software & Network Coverage – TCI makes no guarantee of suitability or usability of software provided by the manufacturer(s). It is the Buyer's responsibility to notify and consult with the seller if they make any changes to their network that could affect the seller provided software or hardware. TCI is not responsible for undiscovered or undisclosed network configuration or topology related issues that may affect performance. Labor and hardware to troubleshoot and remediate software and or network related problems is not covered under this warranty.

Exclusions - This contract will not provide for: (1) Repair or replacement without proper authorization or repairs not made by TCI; (2) Coverage for any wiring not installed by TCI used in connection with the installation of covered equipment or component part thereof; (3) Repair or replacement required hereunder where damage to covered equipment or component is due to any deliberate or negligent act or acts of the customer or any agent or employee thereof; (5) labor to troubleshoot network problems.

Disposal - TCI will leave a clean and clear job site in the same condition prior to arrival. TCI will dispose of any installation related trash and packaging. Disposal of any old equipment being replaced, decommissioned, or de-installed is the responsibility of the customer.

Limits of Liability - TCI furnishes this warranty in lieu of all other warranties expressed or implied, including warranties of merchantability and fitness for the particular purpose. All warranties shall be void as to equipment damage if rendered unserviceable by the acts of non-TCI personnel, misuse, theft, acts of God or nature, insufficient heating/ventilation/air conditioning, power surges, vandalism, fire, water, terrorism, or other peril or by moving, relocation, repair, or alteration of the equipment not authorized by TCI. TCI shall not be liable for any special, incidental, or consequential damages whatsoever, nor for commercial losses from any causes, whether or not TCI has received notice of the possibility or certainty of such damages or losses. TCI shall be liable for personal injuries or damages to tangible property caused by the negligence or willful wrongdoing of TCI personnel.

Indemnification - To the fullest extent permitted by law, the Customer shall indemnify, defend, and hold harmless TCI, its Owners, and their respective officers, directors, employees and agents ("Indemnified Parties") from and against all claims, damages, demands, losses, expenses, fines, causes of action, suits or other liabilities, (including all costs reasonable attorneys' fees, consequential damages, and punitive damages), arising out of or resulting from, or alleged to arise out of or arise from, the performance of TCI's work under the contract, and any other work order or purchase order whether such claim, damage, demand, loss or expense is attributable to bodily injury, personal injury, sickness, disease or death, or to injury to or destruction of tangible property, including the loss of use resulting thereof; except for the gross negligence of TCI or any entity for which it is legally responsible or vicariously liable and; regardless whether the claim is presented by an employee of TCI. Such indemnity obligation shall not be in derogation or limitation of any other obligation or liability of TCI or the rights of the Customer contained in this contract or otherwise.

Monthly Services Billing - *All alarm monitoring accounts and solutions sold as a Service (aaS) on monthly payment plan are required to set up an automated payment account via credit card or ACH prior to commencement of services. Failure to maintain current account payment status may result in the termination of your monthly services once your account reaches 45 days past due. The customer agrees to hold TCI harmless for any business impacts, including but not limited to loss of revenue, and property, life, and safety issues on non-monitored accounts and accounts that are terminated due to non-payment.*

Conflicting Terms. In case it is Customer's practice to submit its own PO to comply with its procurement requirements, such PO will be viewed as a technical document which does not need to be accepted by TCI and its terms will not bind TCI. Any additional or different terms, or any additional or inconsistent terms appearing on purchase orders generated by Customer, or any terms that may be implicit from course of conduct shall be disregarded and not bind either party.

(757) 490-7733
todd.shewbridge@tcinow.com
www.tcinow.com



Voting Registrar Meraki to Verkada Security Cameras Quote

Prepared by:

TCI
Todd S. Shewbridge
757-333-7068
todd.shewbridge@tcinow.com

Prepared for:

Accomack County
24387 Joynes Neck Rd
Accomack, VA 23301
Robert Johnson
(757) 789-3133
rjohnson@co.accomack.va.us

Quote Information:

Quote #: 002377
Version: 1
Delivery Date: 12/16/2025
Expiration Date: 01/14/2026

Quote Summary

Description	Amount
Cameras	\$6,183.72
Labor, Freight, & Misc	\$1,146.10
Total:	\$7,329.82

Taxes, shipping, handling and other fees may apply. We reserve the right to cancel orders arising from pricing or other errors.

Acceptance:
Accomack County

Signature: _____

Name: Robert Johnson _____

Date: _____



Election Services Online, LLC

P.O Box 34
Hellertown, PA 18055
267-259-1613

Quotation

DATE February 2, 2026
Quotation # 498
Customer ID Accomack

Bill To:

Angel Shrieves
Accomack, Virginia

Quotation valid until: December 31, 2026

Prepared by: Matt Erney

Comments or special instructions: Year 2 Upgrade

Description	Cost per Unit	Quantity	Total
FVS - Freedom Vote Scanner package - Ballot Box, TM, First year firmware	\$ 6,400.00	18	\$115,200.00
Installation and Training	\$ 1,600.00	2	\$ 3,200.00
Shipping and Handling	TBD	1	\$ -
			\$ -
TOTAL			\$118,400.00

If you have any questions concerning this quotation, Contact Matt Erney, 215-200-6690

THANK YOU FOR YOUR BUSINESS!

Departmental Budget Request 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 constitution.

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 days a week in the Accomack County Court House.

Current Departmental Goals:

Describe in outline form. You can skip to the next paragraph by pressing the ALT and ENTER keys simultaneously.

Accomplishments and Challenges in the last 2 fiscal years:

Describe in outline form. You can skip to the next paragraph by pressing the ALT and ENTER keys simultaneously.

Major Issues to Address in the Next Two Fiscal Years:

Describe in outline form. You can skip to the next paragraph by pressing the ALT and ENTER keys simultaneously.

Outcomes and Workload/Performance Measures:

A. Outcome 1:

Measure Descriptions	FY20__	FY20__	Current Goal	Comments
1. Workload Measure				
2. Performance Measure				
3. <u>Performance Measure</u>				

Departmental Budget Request Summary & Performance Snapshot

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

Outcomes and Workload/Performance Measures:

B. Outcome 2:

Outcomes and Measure Descriptions	FY20__	FY20__	Current Goal	Comments
1. Workload Measure				
2. Performance Measure				
3. Performance Measure				

C. Outcome 3:

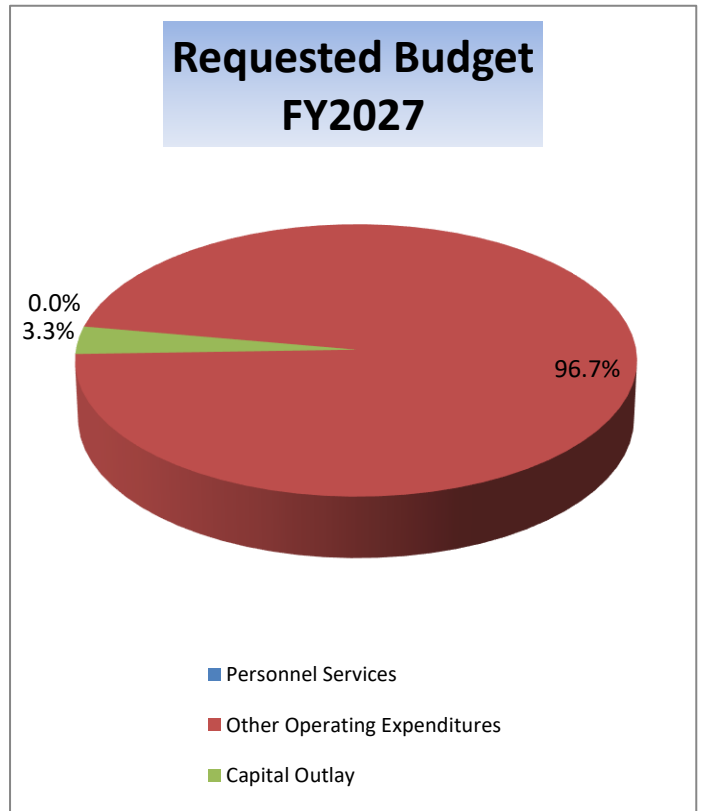
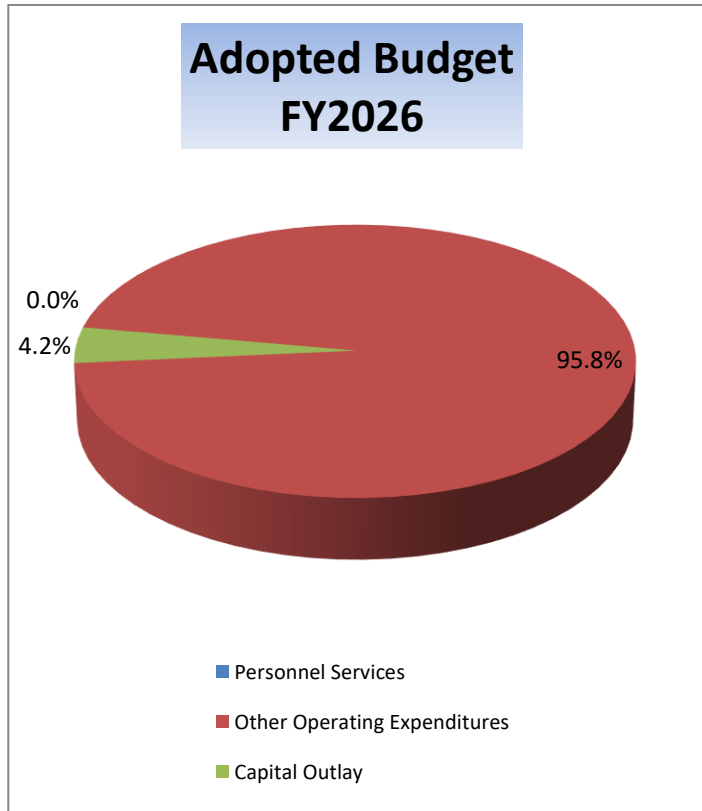
Outcomes and Measure Descriptions	FY20__	FY20__	Current Goal	Comments
1. Workload Measure				
2. Performance Measure				
3. Performance Measure				

Expenditure History

Expenditure Category	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Requested Budget FY2027	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Other Operating Expenditures	7,123	17,125	28,240	36,740	30%
Capital Outlay	188,274	1,218	1,250	1,250	0%
Debt Service	-	-	-	-	0%
Total	195,397	18,343	29,490	37,990	29%

Departmental Budget Request 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 FY2024	Adopted Budget FY2025	Adopted Budget FY2026	Requested Budget FY2027	% Change
No County Positions	0.0	0.0	0.0	0.0	0%
					0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increases/(Decreases) Requested

Description of Increase/(Decrease)	Link to Justification	Funding Source <i>Central Acct Use Only</i>	Increase/ (Decrease)
Supplement for Clerks of Court	J1		\$ 6,000
New Fire Proof Safe	J2		2,500
	J3		-
TOTAL			\$ 8,500

Contact Information

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

Departmental Budget Request Summary & Performance Snapshot

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

Budget Increase Justifications:

JUSTIFICATION # 1:		Additional Cost:
Short Desc.	Supplement for Clerks of Court	\$ 6,000
Detailed Explanation:	Salary adjustments(supplements) are needed to retain staff and equalize staff salaries with comparable government positions. The Board of Supervisors approved the funds and this additional amount was inadvertently not included in the original budget request for 2026.	
GL Account:	101-2102-013100	
JUSTIFICATION # 2:		Additional Cost:
Short Desc.	New Fire Proof Safe	\$ 2,500
Detailed Explanation:	Need New 4-Drawer Fire Proof safe. The current safe only the Top Drawer Locks. All important materials are jammed into that draw. Checks, Stamps, Petty Cash, etc. New Safe is Needed Old one is over 12 years old.	
GL Account:	101-2102-0060140	
JUSTIFICATION # 3:		Additional Cost:
Short Desc.		\$ -
Detailed Explanation:		
GL Account:		
TOTAL ADDITIONAL FUNDING REQUESTED		\$ 8,500

Departmental Budget Request 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, Juvenile Domestic Relations Court, and Circuit Court Clerk's Office;
- 2) The Accomack County Sheriff's Office Court Services is responsible for the service of legal process to include but not limited to civil summons, subpoenas, orders to appear and show cause, protective orders, child custody orders, eviction process, 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:

Accomack County Sheriff's Office Court Services will strive to continue to provide a safe and secure environment in all three courtrooms, both courthouses, and Circuit Court Clerk's Office. We will continue to provide timely service of all legal process and oversee evictions and transports in the safest manner possible.

Accomplishments and Challenges in the last 2 fiscal years:

Accomack County Sheriff's Office Court Services has been able to maintain our reputation of professional service to the community. Deputies within Court Services have served thousands of legal process documents in a timely manner, provided security in all courthouses, overseen multiple evictions, and have transported multiple individuals under Emergency Custody Orders and Temporary Detention Orders, all while maintaining the highest level of safety and security possible.

Departmental Budget Request Summary & Performance Snapshot

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

Major Issues to Address in the Next Two Fiscal Years:

The Court Security Division needs to address the aging metal detectors at the entrance of the Circuit Court building and the District Court building. The current machines are approximately twenty years old and are no longer serviceable or repairable. The Court Security Division also wants to implement the use of x-ray machines at the entrance of the Circuit Court building and District Court building, to scan handbags and briefcases. The popularity of non-metallic weapons is growing, and the usage of x-ray scanners would help combat this security threat and allow the Court Security Division to provide the best level of service to the citizens of Accomack County.

Outcomes and Workload/Performance Measures:

A. Outcome 1:

Measure Descriptions	FY2023	FY2024	FY2025	Comments
Court room security for the Accomack County Circuit Court, General District Court, and Juvenile Domestic Relations Court. Days Worked	Circuit 103 GD 204 J&DR 183 Clerk's Office 250	Circuit 115 GD 208 JD&R 152 Clerk's Office 250 GDD 250	Circuit 103 GDC 205 J&DR 150 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	10,856 Man Hours	13,232 Man Hours	12, 656 Man Hours	
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	FY2023	FY2024	FY2025	Comments
Numbers of papers served	7,571	6,454	6,814	
Emergency Custody Orders Temporary Detention Orders Juvenile Transport Orders	45 ECO 64 TDO 12 Juvenile Transports	63 ECO 54 TDO 9 Juvenile Transports	59 ECO 42 TDO 21 Juvenile Transports	

3. Performance Measure				
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Departmental Budget Request Summary & Performance Snapshot

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

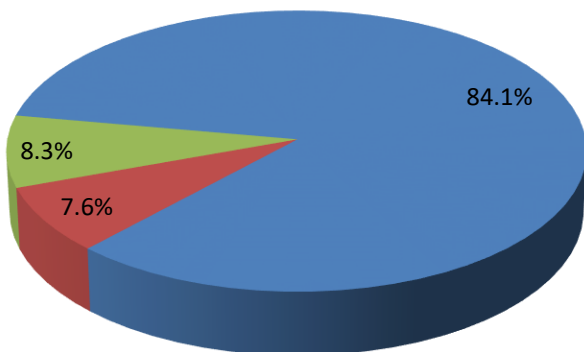
Outcomes and Workload/Performance Measures (continued):

Outcomes and Measure Descriptions	FY2024	FY2025	Current Goal	Comments
1. Workload Measure				
2. Performance Measure				
3. Performance Measure				

Expenditure History

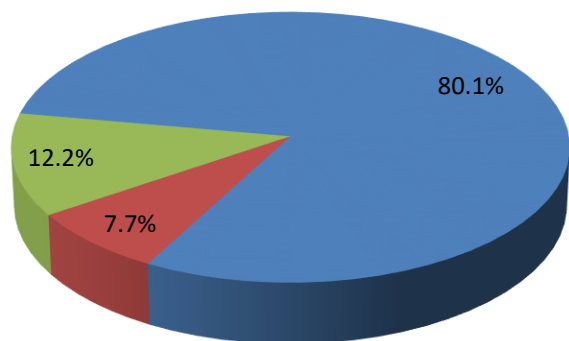
Expenditure Category	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Requested Budget FY2027	% Change
Personnel Services	\$ 403,970	\$ 392,230	\$ 701,770	\$ 701,770	0%
Other Operating Expenditures	45,617	37,532	63,692	67,174	5%
Capital Outlay	122,640	50,162	69,074	107,109	55%
Debt Service	-	-	-	-	0%
Total	572,228	479,924	834,536	876,053	5%

**Adopted Budget
FY2026**



- Personnel Services
- Other Operating Expenditures
- Capital Outlay

**Requested Budget
FY2027**



- Personnel Services
- Other Operating Expenditures
- Capital Outlay

Departmental Budget Request Summary & Performance Snapshot

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

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	Requested Budget FY2027	% Change
Court Security (Circuit Clerk Office)	0.5	0.5	0.5	0.5	0%
Court Services Deputy	4.0	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	7.8	7.8	7.8	7.8	0%

Summary of Budget Increases/(Decreases) Requested

Description of Increase/(Decrease)	Link to Justification	Funding Source <i>Central Acct Use Only</i>	Increase/ (Decrease)
Two walk-through metal detectors and four handheld metal detectors.	J1	Reserves	15,207
Six bleeding control kits	J2	Reserves	3,482
Two x-ray bag scanners	J3	Reserves	56,162
TOTAL			\$ 74,851

Contact Information

Name:	Michael Barnes	Address 1:	23323 Wise Court
Title:	Corporal	Address 2:	P. O. Box 149
Email:	mbarnes@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	757-787-1131	Zip Code:	23301

Departmental Budget Request Summary & Performance Snapshot

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

Budget Increase Justifications:

JUSTIFICATION # 1:		Additional Cost:
Short Desc.	Two walk-through metal detectors and four handheld metal detectors.	\$ 15,207
Detailed Explanation:	The walkthrough metal detectors at the entrance of the General District Courthouse and Circuit Courthouse are estimated to be twenty years old by the manufacturer, Garrett. Garrett states that the reliable lifespan of a metal detector is ten years, making our current models obsolete. An estimate for two new walkthrough metal detectors and four handheld metal detectors has been obtained. Included with the purchase of the metal detectors is a virtual academy for our deputies to attend to familiarize themselves with the new equipment and further increase their knowledge and effectiveness as court security personnel.	
GL Account:	101.2107.0.0.80010	
JUSTIFICATION # 2:		Additional Cost:
Short Desc.	Six bleeding control kits	\$ 3,482
Detailed Explanation:	Six complete trauma kits to provide lifesaving measures by deputies while awaiting the arrival of EMS in the event of a mass-casualty situation. Deputies are trained in these lifesaving measures, and these kits would provide them with the tools they need to use their skills. Six kits would allow a kit to be placed in the Circuit Court, General District Court, J&DR Court, District Court entrance, Circuit Court entrance, and Circuit Court Clerk's Office.	
GL Account:	101.2107.0.0.60140	
JUSTIFICATION # 3:		Additional Cost:
Short Desc.	Two x-ray bag scanners	\$ 56,162
Detailed Explanation:	In addition to metal detectors, x-ray bag scanners would enhance the security of the courthouses exponentially. The popularity of non-metallic weapons is growing, and the implementation of x-ray scanners for purses, handbags, and briefcases would add another valuable layer to our security measures. The cost includes two x-ray scanners (one for the District Court, one for Circuit Court), delivery, installation, training, support, and warranty and maintenance for five years.	
GL Account:	101.2107.0.0.80010	
TOTAL ADDITIONAL FUNDING REQUESTED		\$ 74,851

Departmental Budget Request 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.

Accomplishments and Challenges in the last 2 fiscal years:

Describe in outline form. You can skip to the next paragraph by pressing the ALT and ENTER keys simultaneously.

Major Issues to Address in the Next Two Fiscal Years:

Describe in outline form. You can skip to the next paragraph by pressing the ALT and ENTER keys simultaneously.

Departmental Budget Request Summary & Performance Snapshot

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

Outcomes and Workload/Performance Measures:

A. Outcome 1:

Measure Descriptions	FY20__	FY20__	Current Goal	Comments
1. Workload Measure				
2. Performance Measure				
3. Performance Measure				

B. Outcome 2:

Outcomes and Measure Descriptions	FY20__	FY20__	Current Goal	Comments
1. Workload Measure				
2. Performance Measure				
3. Performance Measure				

Outcomes and Workload/Performance Measures:

C. Outcome 3:

Outcomes and Measure Descriptions	FY20__	FY20__	Current Goal	Comments
1. Workload Measure				
2. Performance Measure				
3. Performance Measure				

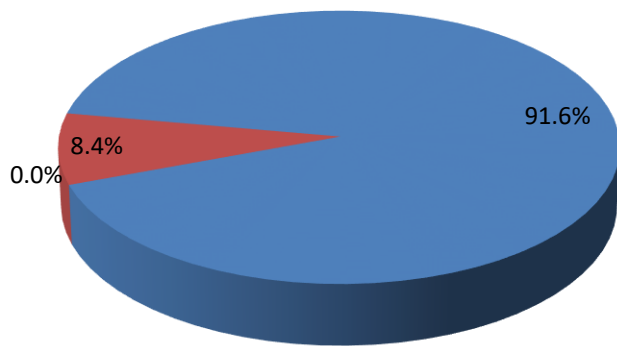
Departmental Budget Request Summary & Performance Snapshot

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

Expenditure History

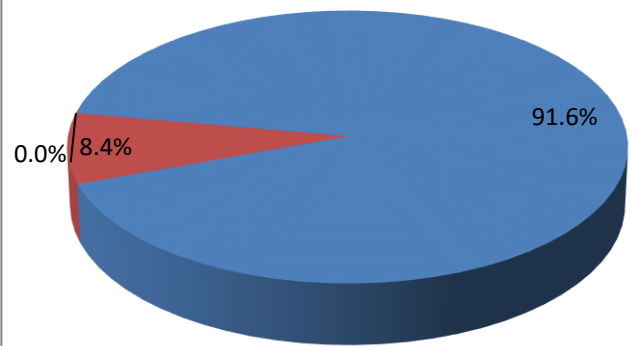
Expenditure Category	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Requested Budget FY2027	% Change
Personnel Services	\$ 523,298	\$ 567,686	\$ 667,673	\$ 671,258	1%
Other Operating Expenditures	15,186	17,344	61,323	61,323	0%
Capital Outlay	2,478	16,880	-	-	0%
Debt Service	-	-	-	-	0%
Total	540,963	601,910	728,996	732,581	0%

**Adopted Budget
FY2026**



- Personnel Services
- Other Operating Expenditures
- Capital Outlay

**Requested Budget
FY2027**



- Personnel Services
- Other Operating Expenditures
- Capital Outlay

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	Requested Budget FY2027	% 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%

Departmental Budget Request Summary & Performance Snapshot

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

Summary of Budget Increases/(Decreases) Requested

Description of Increase/(Decrease)	Link to Justification	Funding Source <i>Central Acct Use Only</i>	Increase/ (Decrease)
Telecommunications	J1	Recurring	\$ 2,220
Lease/equipment	J2	Recurring	1,000
Dues/membership	J3	Recurring	365
TOTAL			\$ 3,585

Contact Information

Name:	Spencer Morgan	Address 1:	22477 Center Parkway
Title:	Commonwealth's Attorney	Address 2:	P.O. Box 56
Email:	smorgan@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	757-787-2877	Zip Code:	23301

Departmental Budget Request Summary & Performance Snapshot

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

Budget Increase Justifications:

JUSTIFICATION # 1:		Additional Cost:
Short Desc.	Telecommunications	\$ 2,220
Detailed Explanation:	Increase internet speed to accommodate the capacity for multiple users to simultaneously utilize the Axon Justice software and perform normal daily tasks requiring internet. Since the implementation of Axon Justice by this office, the office has successfully moved most all digital data to the platform, however upload times for materials from outside partner agencies that are not AXON based (i.e. VSP) are still lengthy.	
GL Account:		
JUSTIFICATION # 2:		Additional Cost:
Short Desc.	Lease/equipment	\$ 1,000
Detailed Explanation:	Xerox lease of copier/printer/scanner	
GL Account:		
JUSTIFICATION # 3:		Additional Cost:
Short Desc.	Dues/membership	\$ 365
Detailed Explanation:	Annual bar dues and Virginia Association of Commonwealth Attorneys (VACA) dues increased. Membership in the Virginia State Bar is a requirement for any practicing attorney. VACA provides input on legislation that advances public safety and works to educate citizens of all aspects of the criminal justice system while helping foster a closer relationship among prosecutors, law enforcement, and the public.	
GL Account:		
TOTAL ADDITIONAL FUNDING REQUESTED		\$ 3,585

Departmental Budget Request 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 all victims of crime will receive fair and compassionate trauma-informed support throughout the judicial process. The program is mandated by the Code of Virginia to provide crime victims with specific services. Our primary purpose is to help victims and witnesses prepare for trial through support and education.

Description of Services Provided:

Victims and witnesses naturally look to the criminal justice system for vindication and justice, but all too often find a court system and community which appear to be more 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. No criminal can be successfully prosecuted without the valuable assistance that is provided to victims and witnesses through this program.

The Victim-Witness Assistance Program helps 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 (bond hearings, trial dates, sentencing dates, continuances) – address safety concerns – provide referrals to professional counseling and local social service agencies, and provide a wide variety of numerous other services, assistance, and emotional support at all hours of the day and night that are not mandated by the Code of Virginia. The legal process, frequently long and complicated, fails to address the unique needs of crime victims; however, the Victim Witness Program advocates are available to make sure that these needs are addressed and victims are heard at all stages of the criminal justice process.

Examples of Duties / Essential Functions:

- Supervises Victim/Witness staff and completes 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 to 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, etc.
- 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 agencies
- Provides victims with 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 Virginia Services Data Collection System (formerly CIMS) 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 allows 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

Departmental Budget Request Summary & Performance Snapshot

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

- 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):

Makes travel and lodging arrangements for out-of-state victims and witnesses as needed for the entire Commonwealth's Attorney's Office personnel caseload.

Current Departmental Goals:

The program's goal is to continue to provide timely, trauma-informed support to all crime victims, ensure compliance with statutory crime victim rights, and enhance victim safety through court advocacy, notifications, and referrals to other community resources.

The key priority for the year ahead is for the program to be able to retain our current and experienced part-time staff member and expand that position to full-time. This would go far in ensuring more consistent coverage, reducing staff strain/burnout, and maintaining high quality responsive care for crime victims in Accomack County. By strengthening our staffing capacity, the program will be better able to meet growing caseloads, improving efficiency, and continuing to deliver the level of support that victims and the community rely on.

Accomplishments and Challenges in the last 2 fiscal years:

Accomplishments:

FY2024 - services provided to a total of 199 new crime victims

Total victims receiving services: 264

FY2025 -- services provided to a total of 201 new crime victims

Total victims receiving services: 273

The Commonwealth's Attorney's Office has completed 320 cases thus far in 2025:

General District Court - 66 cases, Juvenile & Domestic Relations Court - 33 cases, Circuit Court - 220 cases

Challenges:

Rising caseloads, more complex cases, and growing expectations for immediate, ongoing support have placed additional demands on staff. Extended court timelines, compliance, and documentation requirements, and the intensity of high-trauma cases create real challenges in maintaining current service levels with timely responses. While the program continues to deliver consistent services, these factors highlight the need for an additional full-time staff member to ensure victims continue to receive prompt, effective, and trauma-informed assistance.

Departmental Budget Request 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:

1. Staffing - to ensure continuity of services to crime victims
2. Retaining current highly-skilled staff
3. Increased caseload and case complexity
4. Continuing Education / Training

We anticipate a continued increase in caseloads and case complexity, particularly cases involving violent crimes, juveniles, and vulnerable populations. Rising demands for timely, trauma informed support, extended court timelines, and growing compliance requirements will place additional strain on staff. Without expanding our current, experienced PT advocate to a FT position, these challenges could lead to delays in victim contact, reduced court accompaniment, limited follow-up, and increased staff burnout. Strengthening staffing capacity is essential to maintaining statutory compliance, meeting community expectations, and ensuring victims receive consistent, effective support.

Continuing education and training for staff is also essential.

Outcomes and Workload/Performance Measures:

A. Outcome 1: Time Consuming Services

Measure Descriptions	FY2024	FY2025	Current Goal	Comments
1. Workload Measure: The number of victims who were provided services	199	201	200	When determining an annual goal of the number of victims served, I need to be conservative when entering services. I am certain we will have more than 200 in FY26
2. Performance Measure Assistance with Protective Orders (in and outside of court)	156	80		Only one FT employee for a period of approx. 4 months Only one FT employee for a period of appr. 4 months
3. Performance Measure Court Accompaniment	342	252		

Departmental Budget Request Summary & Performance Snapshot

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

Outcomes and Workload/Performance Measures:

B. Outcome 2: Public Availability

Outcomes and Measure Descriptions	FY2024	FY2025	Current Goal	Comments
1. Workload Measure Hours of coverage by 1.5 employees during normal business hours	65+/- (week)	65+/- (week)	NA	Would be able to have 80 hours of coverage with 2 FT positions for both Office & Court coverage
2. Performance Measure Phone calls from citizens, drop-in's from citizens, and referrals to citizens where no warrants exist				Difficult to track
3. Performance Measure				

C. Outcome 3:

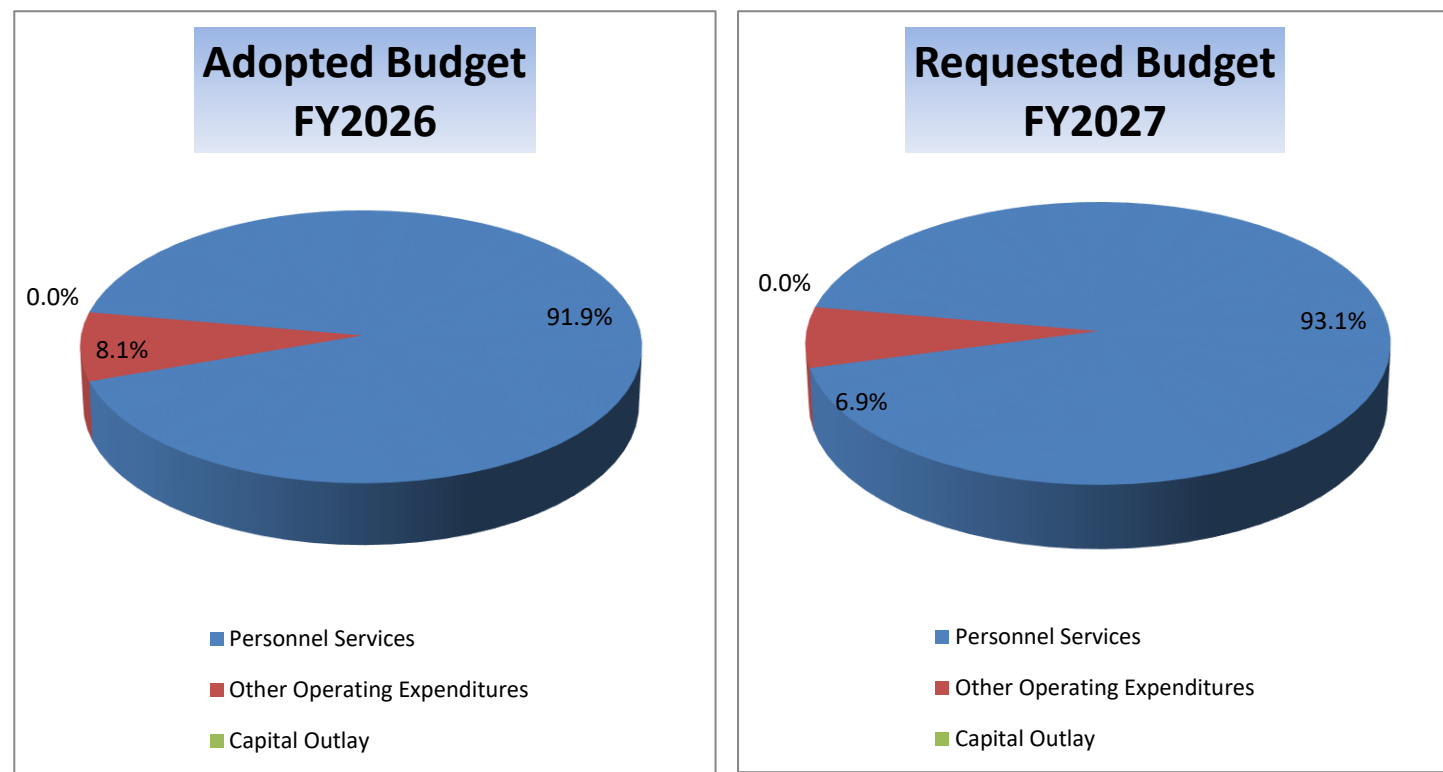
Outcomes and Measure Descriptions	FY20__	FY20__	Current Goal	Comments
1. Workload Measure				
2. Performance Measure				
3. Performance Measure				

Expenditure History

Expenditure Category	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Requested Budget FY2027	% Change
Personnel Services	\$ 106,091	\$ 123,438	\$ 131,377	\$ 156,377	19%
Other Operating Expenditures	4,047	2,325	11,632	11,632	0%
Capital Outlay	440	17	-	-	0%
Debt Service	-	-	-	-	0%
Total	110,578	125,779	143,009	168,009	17%

Departmental Budget Request Summary & Performance Snapshot

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



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	Requested Budget FY2027	% Change
Victim/Witness Program Director	1.0	1.0	1.0	1.0	0%
Victim/Witness Program Assistant	0.5	0.5	0.5	1.0	100%
					0%
Total	1.5	1.5	1.5	2.0	33%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Part-time position to Full-time Position	J1		\$ 25,000
	J2		-
TOTAL			\$ 25,000

Contact Information

Name:	Laura Moore	Address 1:	P.O. Box 56
Title:	Program Director	Address 2:	23392 Front Street
Email:	lmoore@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	(757) 787-8538	Zip Code:	23301

Departmental Budget Request Summary & Performance Snapshot

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

Budget Increase Justifications:

JUSTIFICATION # 1:		Additional Cost:
Short Desc.	Part-time position to Full-time Position	\$ 25,000
Detailed Explanation:	<p>It is imperative that the county provide funding to make the current part-time position a full-time position and transition this position from part-time to full-time—not just for sustainability within the office, but because of the critical, time-sensitive needs of the victims we serve. I also want to ensure that any full-time designation comes with compensation that reflects the reality of the role’s impact and the personal investment it requires. This isn’t simply about increasing office hours. As I hope you already know, this is emotionally demanding work that often extends beyond the workday and into personal time. Expanding the hours only increases that toll. Victim advocacy requires availability, consistency, and rapid response—whether it’s coordinating with law enforcement, attending court proceedings, helping navigate services, or providing emotional support during some of the most traumatic moments in a person’s life. These needs don’t always fall within a predictable schedule, and a part-time role can unintentionally limit the responsiveness and continuity of care that victims deserve. From a county-wide perspective, having a full-time advocate supports better outcomes for victims, strengthens interagency collaboration, and reduces system strain over time.</p> <p>When victims receive timely, informed, and ongoing support, it can improve participation in the justice process, increase safety planning effectiveness, and lessen the likelihood of long-term trauma—all of which contribute to healthier community outcomes and reduced demand on other county services down the line. In short, this is not just an individual staffing decision; it is a strategic investment in public safety, community continuity, and well-being.</p>	\$ 25,000
GL Account:		
JUSTIFICATION # 2:		Additional Cost:
Short Desc.		\$ -
Detailed Explanation:		\$ -
GL Account:		
TOTAL ADDITIONAL FUNDING REQUESTED		\$ 25,000

Departmental Budget Request 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:

Describe in outline form. You can skip to the next paragraph by pressing the ALT and ENTER keys simultaneously.

Accomplishments and Challenges in the last 2 fiscal years:

Describe in outline form. You can skip to the next paragraph by pressing the ALT and ENTER keys simultaneously.

Major Issues to Address in the Next Two Fiscal Years:

Describe in outline form. You can skip to the next paragraph by pressing the ALT and ENTER keys simultaneously.

Departmental Budget Request 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	FY2024	FY2025	Current Goal	Comments
1. Workload Measure - Total calls for service received during FY	12,017	12,428		
2. Performance Measure - Response Time				
3. Performance Measure				

B. Outcome 2:

Outcomes and Measure Descriptions	FY2024	FY2025	Current Goal	Comments
1. Workload Measure - Total drug and alcohol violation arrests made during the FY.	101	159		
2. Performance Measure - Drug arrests made during the FY.	22	55		
3. Performance Measure - DUI + DIP arrests made during the FY.	DUI 15 DIP 64	DUI 23 DIP 81		

C. Outcome 3:

Outcomes and Measure Descriptions	FY2024	FY2025	Current Goal	Comments
1. Workload Measure - Total arrests made during the FY.	1,551	1,346		
2. Performance Measure - Traffic offenses.	876	1,812		
3. Performance Measure				

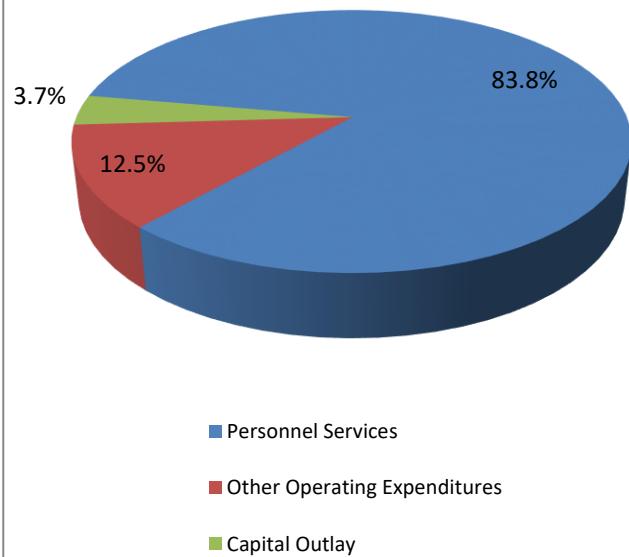
Departmental Budget Request Summary & Performance Snapshot

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

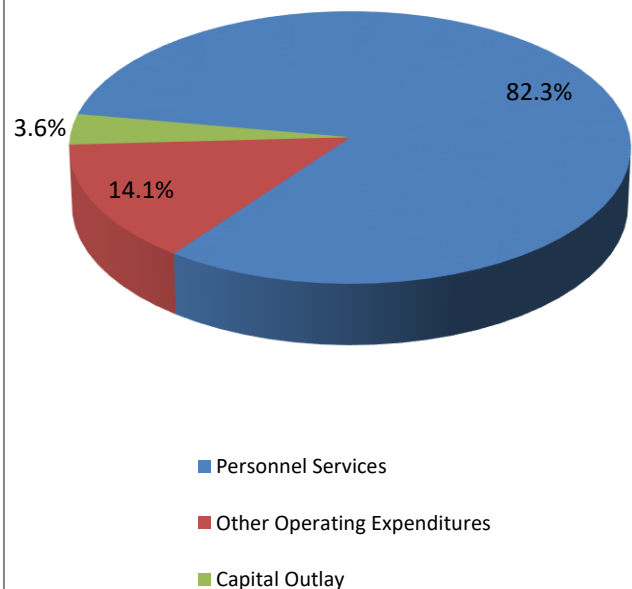
Expenditure History

Expenditure Category	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Requested Budget FY2027	% Change
Personnel Services	\$ 3,054,003	\$ 3,522,960	\$ 3,799,247	\$ 3,799,247	0%
Other Operating Expenditures	786,888	908,163	567,942	649,757	14%
Capital Outlay	327,335	486,786	168,400	168,400	0%
Debt Service	-	-	-	-	0%
Total	4,168,226	4,917,909	4,535,589	4,617,404	2%

**Adopted Budget
FY2026**



**Requested Budget
FY2027**



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	Requested Budget FY2027	% 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	7.5	7.5	0%
Emergency Correctional Officer	0.0	0.0	0.0	0.0	0%
Law Enforcement & Master Deputy	27.0	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 Svcs - DARE Officer	1.0	1.0	1.0	1.0	0%
Total	38.3	38.3	42.8	42.8	0%

Departmental Budget Request Summary & Performance Snapshot

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

Summary of Budget Increases/(Decreases) Requested

Description of Increase/(Decrease)	Link to Justification	Funding Source <i>Central Acct Use Only</i>	Increase/ (Decrease)
Rifle Rated Ballistic Shields	J1	Reserves	\$ 33,000
ACME Auto Leasing, LLC	J2	Recurring	22,000
TruNarc Delta	J3	Reserves	46,900
ANEC Powered Service and Permit Fee's	J4	Recurring	1,740
Maintenance/Support Costs Ongoing	J5	Recurring	10,975
Annual maintenance/support costs for TruNarc Delta	J6	Recurring	800
TOTAL			\$ 115,415

Contact Information

Name:	Robert B. Taylor, Jr.	Address 1:	PO Box 149
Title:	Lieutenant	Address 2:	23323 Wise Court
Email:	rtaylor@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	757-787-1131	Zip Code:	23301

Departmental Budget Request Summary & Performance Snapshot

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

Budget Increase Justifications:

JUSTIFICATION # 1:		Additional Cost:
Short Desc.	Rifle Rated Ballistic Shields	\$ 33,000
Detailed Explanation:	Based on multiple recent active shooter events that have taken place in schools, churches and places of business, rifle rated ballistic shields have played a key role in mitigating civilian fatalities and neutralizing the threat. The purchase of six (6) shields will allow each division to have a minimum of one (1) shield on the road at all times with multiple other shields available on an on call basis.	
GL Account:	101.3102.0.0.60100	
JUSTIFICATION # 2:		Additional Cost:
Short Desc.	ACME Auto Leasing, LLC	\$ 22,000
Detailed Explanation:	Acme Auto Leasing, LLC (in business since 1982) specializes in government vehicle leasing for federal, state/local, educational/institutional, and law enforcement agencies nationwide. Acme can supply a broad range of makes and models (domestic and foreign) including sedans, SUVs, minivans, crossovers, vans, and pickups. Standard lease services include routine maintenance. Acme provides services tailored to undercover operations, including vehicle swap flexibility, onsite delivery/exchange at discreet/secure locations, and vehicles configured without agency markings. Vehicles can be delivered with tinted windows and no external decals to blend into community environments, reducing the likelihood of detection. If a vehicle is compromised or identified, Acme will exchange the vehicle within 3–5 days without additional contracts or fees; exchanges can be coordinated at prearranged locations (e.g., Lowes, Salisbury, MD) to maintain operational security. The proposed lease (\$22,000) is fiscally prudent when compared with acquiring and upfitting covert vehicles (purchase price, emergency lighting installations, markings removal, and recurring maintenance). Leasing provides recurring vehicle rotation, reduces upfront capital expenditure, and improves operational security by enabling routine vehicle changes without additional procurement actions. This product would generate an annual fee of \$22,000.00.	
GL Account:	101.3102.0.0.54010	

Departmental Budget Request Summary & Performance Snapshot

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

Budget Increase Justifications:

JUSTIFICATION # 3:		Additional Cost:
Short Desc.	TruNarc Delta	\$ 46,900
Detailed Explanation:	The Thermo Scientific™ TruNarc™ Delta Analyzer is a rapid, contactless, and reliable field device designed for the presumptive identification of illicit narcotics and opioids, and it is an approved testing device by the Virginia Department of Forensic Science. The TruNarc Delta Unlimited Model includes a comprehensive five-year warranty that provides long-term reliability and peace of mind, covering factory repairs, loaner units when available, and 24/7 technical support. The system also includes companion PC TruNarc administrative software, unlimited access to the TruNarc eLearning course, and free basic software updates to the core narcotics library for the life of the instrument, along with on-site, instructor-led training for up to 12 students within the Continental United States. Paired with the TruNarc Delta Solution Kit (Type H2), which includes 100 test sticks and 100 ethanol solution vials, the device enhances the identification of heroin and other challenging substances, including low-concentration and fluorescent materials, while precisely distinguishing between fentanyl and methamphetamine and detecting emerging threats such as nitazenes. By enabling real-time, hands-free testing in the field, TruNarc significantly reduces officer exposure to potentially lethal substances, improves operational efficiency, accelerates case resolution, and preserves laboratory resources for high-priority cases, making it an essential tool for modern law enforcement and public safety operations.	
GL Account:	101.3102.0.0.60100	
JUSTIFICATION # 4:		Additional Cost:
Short Desc.	ANEC Powered Service and Permit Fee's	\$ 1,740
Detailed Explanation:	Ongoing costs for A&N Electric related to installation of Flock Safety cameras.	
GL Account:	101.3102.0.051010	
JUSTIFICATION # 5:		Additional Cost:
Short Desc.	Maintenance/Support Costs Ongoing	\$ 10,975
Detailed Explanation:	Based upon existing purchases this amount will bring our budget up to the amounts needed for ongoing costs on the following: Axiom (GreyKey/Magnet Forensics), CelleBrite, Cellhawk, Covertrack, CrimePoint, LeadsOnline, Leica, LinX, Nighthawk, Precise Digital, ROCIC, SurTec (Casper), Thomas Reuters (CLEAR), and Verizon MDT.	
GL Account:		
JUSTIFICATION # 6:		Additional Cost:
Short Desc.	Annual maintenance/support costs for TruNarc Delta	\$ 800
Detailed Explanation:		
GL Account:		
TOTAL ADDITIONAL FUNDING REQUESTED		\$ 115,415

Departmental Budget Request 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 by Trinity Food Services and their approved 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 approved work release programs. Pre-paid inmate telephone services are available for those inmates desiring to participate. Every inmate is issued a tablet they may use for telephone, watch movie, play games and use the educational and substance abuse classes provided. 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 and trustees who pick up trash throughout Accomack County.

Current Departmental Goals:

To provide: 1) A safe and secure facility for berthing of 86 male and 10 female adult criminal offenders. 2) Three meals approved by a certified dietician. 3) Medical and psychiatric care for those inmates in need. 4) Continual education for approved inmates by the facility. 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 fundings. 8) Provide pre-paid telephone services within jail. 9) Command staff support of the jail staff in the performance of their duties.

Accomplishments and Challenges in the last 2 fiscal years:

Successfully berthed an average of 100 inmates per day. Found suitable housing for inmates in need of constant medical care and/or psychiatric care. Replaced several outdated aging toilet/sinks in inmate living quarters with newer ones. Had the Hallway floors up and down stairs stripped and repainted with a polycrete SLB system to provide a cleaner and safer non-slip environment. Replace ice machine bin to stay in compliance with health department. Replaced 4 toilets with new more reliable ones.. Replaced outdated non-functioning file cabinets with newer models. Remolded and repaired the garage that holds the jail inventory to look better and sure our items without leakage. The broken window panes were replaced.

Departmental Budget Request Summary & Performance Snapshot

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

Major Issues to Address in the Next Two Fiscal Years:

1. Coping with the overcrowded conditions of the jail environment. 2. Instituting programs for retention of certified jailors to continue on their careers. 3. Coping with extreme heat in the warmer months of the year. 4. Coping with a housing unit that is over 40 years old and has constant plumbing, electric and heating problems. 5. Finding a jail facility to house our inmates with medical and/or psychiatric issues within budget costs. 6. Attempting to locate a plumber that is reliable and can work on older plumbing.

Outcomes and Workload/Performance Measures:

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

Measure Descriptions	FY2024	FY2025	Current Goal	Comments
1. Workload Measure - Daily inmate population maintenance.	99	105		
2. Performance Measure - To maintain the average number of inmates to be in compliance with state guidelines in order to provide a safe environment.				
3. Performance Measure				

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

Outcomes and Measure Descriptions	FY2024	FY2025	Current Goal	Comments
1. Workload Measure - Provide three quality meals certified by an approved dietician to an average of 96 inmates each day.	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				
3. Performance Measure				

Departmental Budget Request Summary & Performance Snapshot

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

Outcomes and Workload/Performance Measures:

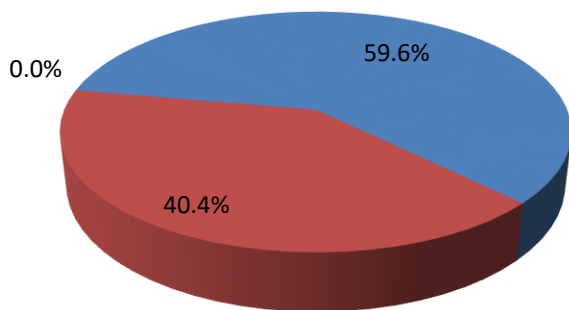
C. Outcome 3: Provide medical and psychiatric services to inmates.

Outcomes and Measure Descriptions	FY2024	FY2025	Current Goal	Comments
1. Workload Measure - Medical & psychiatric inmates monitored by Mediko and the jail staff.				
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.				
3. Performance Measure				

Expenditure History

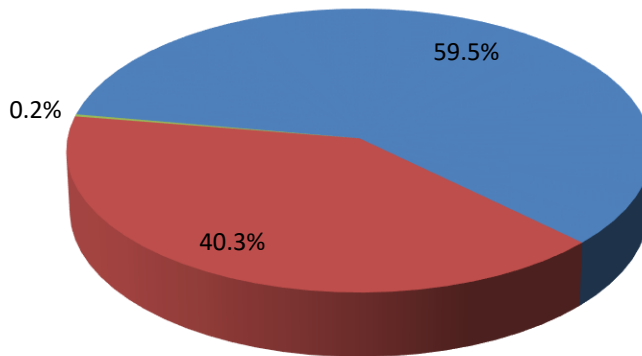
Expenditure Category	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Requested Budget FY2027	% Change
Personnel Services	\$ 1,726,718	\$ 2,286,754	\$ 2,391,873	\$ 2,391,873	0%
Other Operating Expenditures	1,376,305	1,536,660	1,622,947	1,619,947	0%
Capital Outlay	2,400	18,272	-	10,000	100%
Debt Service	-	-	-	-	0%
Total	3,105,422	3,841,687	4,014,820	4,021,820	0%

**Adopted Budget
FY2026**



■ Personnel Services
■ Other Operating Expenditures
■ Capital Outlay

**Requested Budget
FY2027**



■ Personnel Services
■ Other Operating Expenditures
■ Capital Outlay

Departmental Budget Request Summary & Performance Snapshot

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

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	Requested Budget FY2027	% Change
Classification	1.0	1.0	1.0	1.0	0%
Cook A	1.0	1.0	1.0	1.0	0%
Correctional Officer	14.0	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	28.3	28.3	28.3	28.3	0%

Summary of Budget Increases/(Decreases) Requested

Description of Increase/(Decrease)	Link to Justification	Funding Source <i>Central Acct Use Only</i>	Increase/ (Decrease)
Paint	J1	Reserves	\$ 50,000
Plumbing	J2	Reserves	10,000
TOTAL			\$ 60,000

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, Virginia
Telephone:	757-789-9221	Zip Code:	23301

Departmental Budget Request Summary & Performance Snapshot

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

Budget Increase Justifications:

JUSTIFICATION # 1:		Additional Cost:
Short Desc.	Paint	\$ 50,000
Detailed Explanation:	Paint the booking area, holding cell, visitation room and medical area. The old paint is chipping and not able to clean effectively.	
GL Account:	101.3301.0.0.33100	
JUSTIFICATION # 2:		Additional Cost:
Short Desc.	Plumbing	\$ 10,000
Detailed Explanation:	To purchase additional toilets and plumbing to replace the older leaking plumbing	
GL Account:	101.3301.0.0.80020	
JUSTIFICATION # 3:		Additional Cost:
Short Desc.		\$ -
Detailed Explanation:		
GL Account:		
TOTAL ADDITIONAL FUNDING REQUESTED		\$ 60,000

Departmental Budget Request 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:

1. **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.

2. **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.

3. **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.

4. **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.

5. **VJCCCA** (Virginia Juvenile Community Crime Control Act) - Services under the VJCCCA program are provided by the Outreach Officer to include Outreach Detention/Electronic Monitoring and the 3rd Millennium program.

Current Departmental Goals:

Describe in outline form. You can skip to the next paragraph by pressing the ALT and ENTER keys simultaneously. The goal of the 2A Court Service Unit is to remain fully staffed and ensure the proper ongoing training for all employees.

Departmental Budget Request Summary & Performance Snapshot

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

Accomplishments and Challenges in the last 2 fiscal years:

Accomplishments in last 2 fiscal years- The Court Service Unit gained an additional Probation Officer position in early 2025. That position is split between Accomack & Northampton Counties. The Unit now has a total of 6 Probation Officers for the first time. Additionally, the Unit gained another Probation Supervisor position in 2024, instead of historically only having one supervisor to manage 8 positions. Challenges in last 2 fiscal years- None.

Major Issues to Address in the Next Two Fiscal Years:

NONE- Describe in outline form. You can skip to the next paragraph by pressing the ALT and ENTER keys simultaneously.

Outcomes and Workload/Performance Measures:

A. Outcome 1:

Measure Descriptions	FY20__	FY20__	Current Goal	Comments
1. Workload Measure				
2. Performance Measure				
3. Performance Measure				

B. Outcome 2:

Outcomes and Measure Descriptions	FY20__	FY20__	Current Goal	Comments
1. Workload Measure				
2. Performance Measure				
3. Performance Measure				

C. Outcome 3:

Outcomes and Measure Descriptions	FY20__	FY20__	Current Goal	Comments
1. Workload Measure				
2. Performance Measure				
3. Performance Measure				

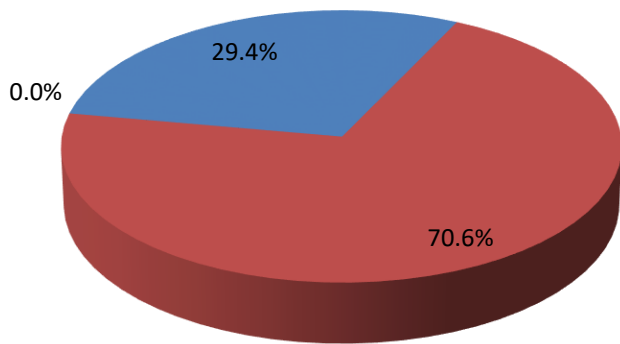
Departmental Budget Request Summary & Performance Snapshot

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

Expenditure History

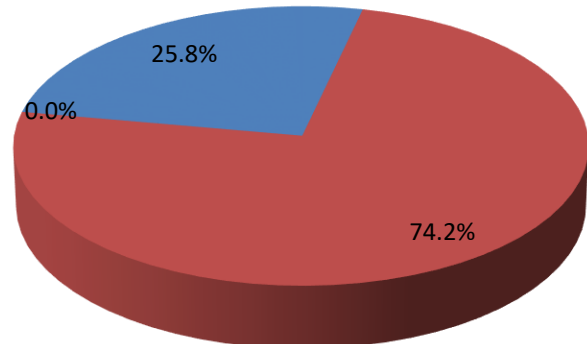
Expenditure Category	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Requested Budget FY2027	% Change
Personnel Services	\$ -	\$ 53,092	\$ 60,725	\$ 64,725	7%
Other Operating Expenditures	158,258	128,036	145,787	185,787	27%
Capital Outlay	36,846	50	-	-	0%
Debt Service	-	-	-	-	0%
Total	195,104	181,178	206,512	250,512	21%

**Adopted Budget
FY2026**



- Personnel Services
- Other Operating Expenditures
- Capital Outlay

**Requested Budget
FY2027**



- Personnel Services
- Other Operating Expenditures
- Capital Outlay

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	Requested Budget FY2027	% Change
Outreach Officer	1.0	1.0	1.0	1.0	0%
					0%
					0%
					0%
Total	1.0	1.0	1.0	1.0	0%

Departmental Budget Request Summary & Performance Snapshot

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

Summary of Budget Increases/(Decreases) Requested

Description of Increase/(Decrease)	Link to Justification	Funding Source Central Acct Use Only	Increase/ (Decrease)
Salary increase for Outreach Worker	J1	Recurring	\$ 4,000
Increase in Norfolk Detention costs	J2	Recurring	40,000
	J3		-
	J4		-
TOTAL			\$ 44,000

Contact Information

Name:	Erica R. Lawson	Address 1:	23371 Front Street
Title:	Director, 2A Court Service Unit	Address 2:	P.O. Box 446
Email:	erica.lawson@djj.virginia.gov	City/State:	Accomac, Virginia
Telephone:	757-787-5860	Zip Code:	23301

Departmental Budget Request Summary & Performance Snapshot

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

Budget Increase Justifications:

JUSTIFICATION # 1:		Additional Cost:
Short Desc.	Salary increase for Outreach Worker	\$ 4,000
Detailed Explanation:	<p>Seeking to increase the Outreach Worker, Jennifer Perez's, salary by \$4,000.00. Ms. Perez is paid from the VJCCCA grant. In this position, she is responsible for all programs under this grant, to include the monitoring and supervision of juveniles placed on electronic monitoring by the Court as well as by the Court Service Unit. Ms. Perez must make herself available 24 hours a day, 7 days a week throughout the year as she is required to be on-call for all after hours situations involving all juveniles on electronic monitoring. The starting salary of a Juvenile Probation Officer is just over \$60,000. Ms. Perez's currently salary is not close to this amount, yet it is believed that a lot of the case management work that she does mirrors that of a Probation Officer. The electronic monitoring program is a mandated program and judicially required of the CSU. In FY2025, \$14,833 of local money in this grant was unspent. Taking this into consideration, it is hopeful that a salary increase can be made possible as local funds will likely be unspent again for FY2026, especially due to the early termination of a particular program. The Outreach Worker position is vital to the J&DR Court and the Court Service Unit but remains severely underfunded.</p>	
GL Account:		
JUSTIFICATION # 2:		Additional Cost:
Short Desc.	Increase in Norfolk Detention costs	\$ 40,000
Detailed Explanation:	<p>In FY26, there has been an increase in detention costs. As of 12/2025, more than half of the detention budget (\$120,000) has been spent (approx. \$81,000). There has been an increase of detention stays in FY26, and some of those stays have been for 4-6 months at a time. In projecting for FY27, it appears an increase in detention funds would be appropriate.</p>	
GL Account:		
JUSTIFICATION # 3:		Additional Cost:
Short Desc.		
Detailed Explanation:		
GL Account:		
TOTAL ADDITIONAL FUNDING REQUESTED		\$ 44,000

Departmental Budget Request 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. Continue to increase the amount of animals going out for adoption and to rescues.

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 would like to add a third Animal Control Deputy to help in responding to complaints and have more time to work investigations involving the welfare of animals and to help educate the public on the correct care for their animals.
- 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 but the deputies continue to increase the amount of adoptions and animals going to rescues.
- 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 Request 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	FY2024	FY2025	Current Goal	Comments
1. Number of complaints	1000	957		
2. Performance Measure - Response Time				
3. Performance Measure				

B. Outcome 2:

Outcomes and Measure Descriptions	FY2024	FY2025	Current Goal	Comments
1. Workload Measure - Total number of reported animal bite cases exposures in Accomack County.	132	146		
2. Performance Measure				
3. Performance Measure				

C. Outcome 3:

Outcomes and Measure Descriptions	FY2024	FY2025	Current Goal	Comments
1. Workload Measure - Total number of confirmed rabies cases in Accomack County.	2	3		
2. Performance Measure				
3. Performance Measure				

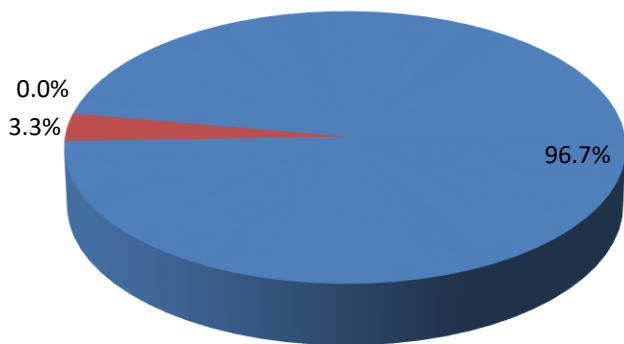
Departmental Budget Request Summary & Performance Snapshot

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

Expenditure History

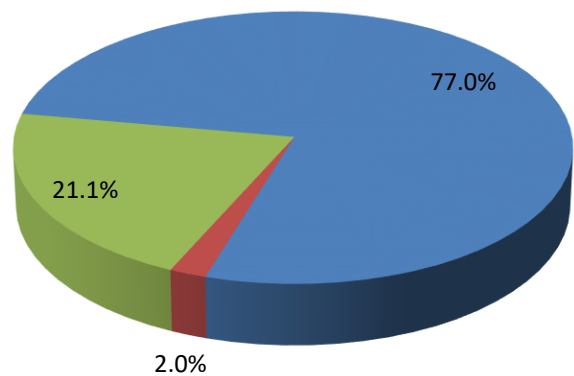
Expenditure Category	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Requested Budget FY2027	% Change
Personnel Services	\$ 268,931	\$ 179,799	\$ 239,714	\$ 312,964	31%
Other Operating Expenditures	82,474	14,150	8,058	8,058	0%
Capital Outlay	-	96,744	-	85,600	100%
Debt Service	-	-	-	-	0%
Total	351,406	290,693	247,772	406,622	64%

**Adopted Budget
FY2026**



- Personnel Services
- Other Operating Expenditures
- Capital Outlay

**Requested Budget
FY2027**



- Personnel Services
- Other Operating Expenditures
- Capital Outlay

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	Requested Budget FY2027	% Change
Animal Control Officer	3.0	3.0	3.0	3.0	0%
					0%
					0%
					0%
					0%
					0%
Total	3.0	3.0	3.0	3.0	0%

Departmental Budget Request Summary & Performance Snapshot

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

Summary of Budget Increases/(Decreases) Requested

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Request an additional Animal Control Truck with Body	J1	Reserves	85,600
Additional Animal Control Deputy	J2	Recurring	73,250
	J3		-
TOTAL			\$ 158,850

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 Request Summary & Performance Snapshot

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

Budget Increase Justifications:

JUSTIFICATION # 1:		Additional Cost:
Short Desc.	Request an additional Animal Control Truck with Body	\$ 85,600
Detailed Explanation:	Requesting to add a Animal Control body to replace using a 2 door dog box. The bodies come with 6 compartments with a storage compartment which will save time a trips to the facility when picking up animals and safer for the animals.	
GL Account:	101.3501.0.0.80050	
JUSTIFICATION # 2:		Additional Cost:
Short Desc.	Additional Animal Control Deputy	\$ 73,250
Detailed Explanation:	The Accomack County Sheriff's Office is requesting additional funding to provide for another animal control deputy. We handle over 1,000 animal complaints each year. In addition to animal control complaints, our deputies have responsibilities in our facility to care and manage animal intakes. Our average intake is over 1,000 animals annually. We also assist with outreach programs that keep many animals from entering our facility. Our population is around 33,000 and Northampton County's is 11,000. Each County currently has two (2) animal control deputies with Accomack County having triple the population. We respectfully ask for your favorable consideration to employ additional help.	
GL Account:	101.3501.0.0.11000	
JUSTIFICATION # 3:		Additional Cost:
Short Desc.		
Detailed Explanation:		
GL Account:		
TOTAL ADDITIONAL FUNDING REQUESTED		\$ 158,850

Departmental Budget Request 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:

Describe in outline form. You can skip to the next paragraph by pressing the ALT and ENTER keys simultaneously.

Accomplishments and Challenges in the last 2 fiscal years:

Describe in outline form. You can skip to the next paragraph by pressing the ALT and ENTER keys simultaneously.

Major Issues to Address in the Next Two Fiscal Years:

Describe in outline form. You can skip to the next paragraph by pressing the ALT and ENTER keys simultaneously.

Departmental Budget Request Summary & Performance Snapshot

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

Outcomes and Workload/Performance Measures:

A. Outcome 1:

Measure Descriptions	FY2024	FY2025	Current Goal	Comments
1. Workload Measure	940	941		Yearly Population
2. Performance Measure				
3. Performance Measure				

B. Outcome 2:

Outcomes and Measure Descriptions	FY2024	FY2025	Current Goal	Comments
Adoption and transfer of animals	565	611		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.
3. Performance Measure				

C. Outcome 3:

Outcomes and Measure Descriptions	FY2020	FY2021	Current Goal	Comments
1. Workload Measure				
2. Performance Measure				
3. Performance Measure				

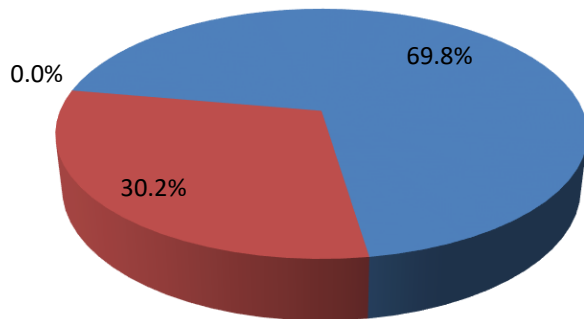
Departmental Budget Request Summary & Performance Snapshot

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

Expenditure History

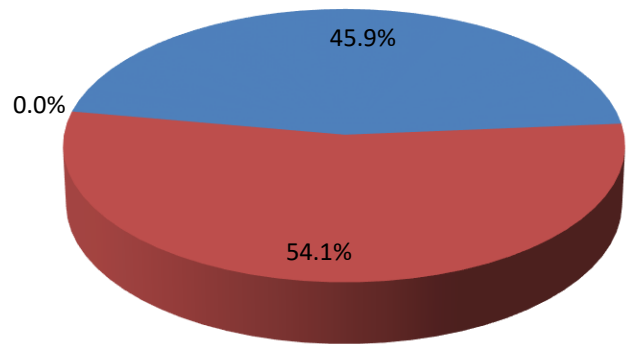
Expenditure Category	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Requested Budget FY2027	% Change
Personnel Services	\$ 60,520	\$ 77,294	\$ 98,018	\$ 98,018	0%
Other Operating Expenditures	39,945	47,929	42,333	115,495	173%
Capital Outlay	3,522	14,697	-	-	0%
Debt Service	-	-	-	-	0%
Total	103,987	139,919	140,351	213,513	52%

**Adopted Budget
FY2026**



- Personnel Services
- Other Operating Expenditures
- Capital Outlay

**Requested Budget
FY2027**



- Personnel Services
- Other Operating Expenditures
- Capital Outlay

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	Requested Budget FY2027	% Change
Attendant	1.0	1.0	1.5	1.5	0%
					0%
					0%
					0%
					0%
Total	1.0	1.0	1.5	1.5	0%

Departmental Budget Request Summary & Performance Snapshot

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

Summary of Budget Increases/(Decreases) Requested

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Kennel Replacement to Meet State Guidelines	J1	Reserves	65,662
Replace Kitchen Cabinets and Sink	J2	Reserves	7,500
	J3		-
	J4		-
	J5		-
	J6		-
	J7		-
	J8		-
TOTAL			\$ 73,162

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 Request Summary & Performance Snapshot

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

Budget Increase Justifications:

JUSTIFICATION # 1:		Additional Cost:
Short Desc.	Kennel Replacement to Meet State Guidelines	\$ 65,662
Detailed Explanation:	We want to replace the aging kennels that don't meet more stringent standards of today's needs. By replacing the panels that repeatedly get damaged by dogs with permanent cement block will alleviate having to constantly replace those panels when damage occurs. This will be a one-time replacement because no damage can be done to cement block walls. This includes replacing all kennel doors from chain link gates to stainless steel gates which will last a lifetime.	
GL Account:	101.3502.0.0.33100	
JUSTIFICATION # 2:		Additional Cost:
Short Desc.	Replace Kitchen Cabinets and Sink	\$ 7,500
Detailed Explanation:	Replace sinks and some cabinetry that is in dire need of repair. We want to replace them with stainless steel sinks and cabinets which should last a lifetime.	
GL Account:	101.3502.0.0.33100	
JUSTIFICATION # 3:		Additional Cost:
Short Desc.		\$ -
Detailed Explanation:		
GL Account:		
TOTAL ADDITIONAL FUNDING REQUESTED		\$ 73,162

Departmental Budget Request 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.

Departmental Budget Request Summary & Performance Snapshot

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

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

Accomplishments and Challenges in the last 2 fiscal years:

- *Social media communication and engagement growth.
- *EOP revisions underway for 2026.
- *Volunteer & donations management process development.

Major Issues to Address in the Next Two Fiscal Years:

- * Volunteer & donations management process development.
- *Pet sheltering staff training & process development.

Outcomes and Workload/Performance Measures:

A. Outcome 1: We Plan

Measure Descriptions	FY2024	FY2025	Current Goal	Comments
# of Emergency Plans reviewed/revise by staff	2	1	1	
# of Disaster Exercises or Real Life Events proceeded by an AAR conducted by staff	1	1	1	Regional logistics TTX July 15, 2025
# of personnel participating in County Drills/Exercises/Real Life Events	40	40	20	Regional logistics TTX July 15, 2025

B. Outcome 2: A Prepared Workforce

Outcomes and Measure Descriptions	FY2024	FY2025	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	80	50	80	*This includes workshops, conferences, and classes for all staff.

Departmental Budget Request Summary & Performance Snapshot

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

Outcomes and Workload/Performance Measures:

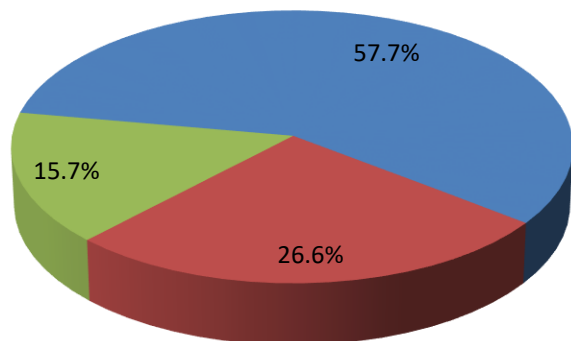
C. Outcome 3: A Prepared Community

Outcomes and Measure Descriptions	FY2024	FY2025	Current Goal	Comments
# of Citizen Emergency Response Team (CERT) courses held	0	1	0	No current instructional needs
# of new CERT members trained	7	0	0	One class of (7) was conducted in June 2022. No other need identified.
# of Emergency Preparedness presentation given by EM Staff	7	5	5	Emergency Mgt. represented ACDPS at several public outreach events

Expenditure History

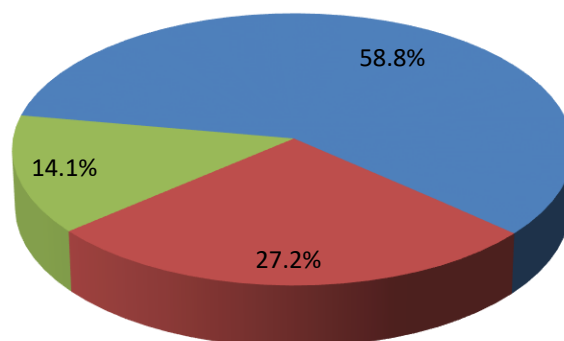
Expenditure Category	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Requested Budget FY2027	% Change
Personnel Services	\$ 94,306	\$ 113,747	\$ 111,047	\$ 111,047	0%
Other Operating Expenditures	39,323	39,148	51,290	51,290	0%
Capital Outlay	13,156	13,156	30,140	26,540	-12%
Debt Service	-	-	-	-	0%
Total	146,785	166,051	192,477	188,877	-2%

**Adopted Budget
FY2026**



- Personnel Services
- Other Operating Expenditures
- Capital Outlay

**Requested Budget
FY2027**



- Personnel Services
- Other Operating Expenditures
- Capital Outlay

Departmental Budget Request 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 FY2024	Adopted Budget FY2025	Adopted Budget FY2026	Requested Budget FY2027	% 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) Requested

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Air Data Subscription	J1	Recurring	\$ 900
Emergency Notification System	J2	Recurring	7,500
TOTAL			\$ 8,400

Contact Information

Name:	Charles R. Pruitt	Address 1:	PO Box 426
Title:	Director	Address 2:	18426 Dunne Avenue
Email:	cpruitt@co.accomack.va.us	City/State:	Parksley VA
Telephone:	757-789-3610	Zip Code:	23441

Departmental Budget Request Summary & Performance Snapshot

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

Budget Increase Justifications:

JUSTIFICATION # 1:		Additional Cost:
Short Desc.	Air Data Subscription	\$ 900
Detailed Explanation:	Software that allows flight tracking, digital safety checklists and livestream remove viewing of feed for all drones and pilots.	
GL Account:	101.3505.0.0.80071	
JUSTIFICATION # 2:		Additional Cost:
Short Desc.	Emergency Notification System	\$ 7,500
Detailed Explanation:	EMPG is being phased out by VDEM. FEMA dropped all funding for it, and while VDEM is covering their loss this year, they have asked localities to prepare budgets for the loss of the grant completely in the next year or two.	
GL Account:	101.3505.0.0.80071	
JUSTIFICATION # 3:		Additional Cost:
Short Desc.		\$ -
Detailed Explanation:		
GL Account:		
TOTAL ADDITIONAL FUNDING REQUESTED		\$ 8,400

CHESAPEAKE BAY



Virginia Beach
868 North Newtown Road
Virginia Beach, VA 23462
(757) 552-1800
Fax (757) 552-1879

ALCOHOL SAFETY ACTION PROGRAM

*"Serving the Cities of Norfolk and Virginia Beach
And the Counties of Accomack and Northampton"*

Eastern Shore
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Accomack, VA 23301
(757) 302-2033
Fax (757) 787-5954

www.chesbayusap.org

Date: October 30, 2025

County Administrator
County of Accomack
23372 Courthouse Avenue
Accomack, VA 23301

RE: Request for Financial Support for Eastern Shore ASAP – Accomack County Court Services

Introduction

The Eastern Shore Alcohol Safety Action Program (ASAP) respectfully submits this request for financial support to ensure the continued operation of critical public-safety services provided to the Accomack County courts and citizens. Eastern Shore ASAP is the state-mandated agency responsible for the supervision, monitoring, and education of individuals convicted of driving under the influence (DUI) and related offenses. The program is an essential extension of the court system and plays a direct role in reducing alcohol-related crashes, preventing recidivism, and improving roadway safety.

The demand for ASAP services in Accomack County continues to increase, driven by enforcement efforts, judicial referrals, and mandatory ignition interlock requirements. Despite this critical role, Eastern Shore ASAP operates solely on offender fees and receives no financial assistance from Accomack County or the Commonwealth of Virginia. As operational requirements and costs have risen, this fee-only structure is no longer sufficient to sustain mandated services without local partnership.

Legislative Authority

The Alcohol Safety Action Program was established by the Virginia General Assembly and operates under the authority of the Code of Virginia §18.2-271.1. Under this statute, the courts are required to refer individuals convicted of DUI offenses to ASAP for supervision as a condition of restricted driving privileges.

Additionally:

- Virginia Code §18.2-270.1 designates ASAP as the supervisory authority for ignition interlock programs.
- Virginia Code §46.2-391.1 mandates the monitoring of habitual offenders and repeat DUI offenders.
- Virginia Code §18.2-272 requires ASAP monitoring for individuals charged with driving while their license is revoked due to DUI.

These legislative mandates confirm that Eastern Shore ASAP is not an optional program but a legally required court service directly supporting public safety in Accomack County.

Overview of the Virginia ASAP System

The Virginia Alcohol Safety Action Program (VASAP) consists of 24 regional offices responsible for DUI intervention, supervision, and education across the Commonwealth. ASAP programs are designed to:

- Reduce alcohol and drug-related crashes
- Promote compliance with court orders
- Provide case management and monitoring
- Ensure ignition interlock compliance
- Protect public safety and reduce recidivism

Virginia's ASAP system is nationally recognized as a model for effective DUI intervention. In states without programs like ASAP, DUI recidivism rates are significantly higher, resulting in increased fatalities, court costs, and public health consequences.

About Eastern Shore ASAP

Eastern Shore ASAP is the exclusive ASAP provider serving the Accomack and Northampton County courts. All individuals convicted of DUI in Accomack County are legally required to be referred to Eastern Shore ASAP as a condition of license restoration. Our services include:

- Mandatory substance abuse education
- Case management and compliance supervision
- Ignition interlock monitoring
- Assessment and referral for treatment

- License restoration compliance reporting to the DMV and courts

In 2024, based on the most recent full-year reported data from the Virginia DMV and Virginia State Police, Accomack County continued to experience a high rate of alcohol-related crashes relative to its population, resulting in continued steady referral volume to Eastern Shore ASAP.

Eastern Shore ASAP operates with an annual budget of approximately \$1.5 million, funded solely through offender fees. The program receives no county appropriations, yet it provides essential, state-mandated services directly supporting the courts, law enforcement, DMV, and public safety operations in Accomack County.

Program Mission and Community Impact

The mission of Eastern Shore ASAP is to prevent DUI recidivism, reduce alcohol-related crashes, and improve public safety through early intervention, education, and accountability. This mission is directly aligned with Accomack County's commitment to protect its citizens, promote responsible behavior, and reduce the economic cost of impaired driving.

ASAP services result in:

- Fewer alcohol-related crashes and fatalities
- Reduced burden on law enforcement and courts
- Increased compliance with ignition interlock laws
- Safer roads for Accomack County residents and visitors

Accomack County 2024 Public-Safety Data

Measure	2024	2023	%Change
Alcohol-related crashes	57	52	+10%
Alcohol-related fatalities	4	3	+33%
Alcohol-related injuries	26	25	+4%
DUI arrests	138	132	+5%
Ignition interlock installations (court ordered)	97	93	+4%

These figures demonstrate that impaired-driving enforcement in Accomack County remains active, yet alcohol-related crashes and fatalities continue to pose a public-safety concern. Every arrest or crash shown above represents a potential participant under Eastern Shore ASAP supervision. Our program ensures that each of these court-referred individuals receives monitoring, education, and accountability to prevent future offenses.

Public Safety Outcomes

Independent statewide analysis conducted by the Virginia Alcohol Safety Action Program office shows that offenders who successfully complete an ASAP program are 68 percent less likely to re-offend within three years than those who do not participate.

Eastern Shore ASAP mirrors those results locally:

- Compliance rate: approximately 90 percent

- Recidivism rate: under 8 percent
- Average ignition-interlock compliance: over 85 percent

These outcomes directly translate into fewer repeat DUIs, fewer crashes, and saved lives for the citizens of Accomack County.

Financial Structure and Operational Challenges

Eastern Shore ASAP functions as a fee-for-service, nonprofit agency with annual operating expenses of roughly \$1.5 million. Rising labor costs, technology requirements, and inflation have outpaced the revenue that can be generated through offender fees without creating undue hardship on participants or the courts.

Many localities already assist their local programs with operational costs. Although Eastern Shore ASAP serves a large portion of the Eastern Shore, we have yet to receive financial assistance.

Currently, the following jurisdictions provide annual contributions to their local programs:

Municipality	Annual Contribution to their Local Program
Alexandria	\$100,000.00
Arlington	\$489,183.00
Clarke	\$8,000.00
Fairfax	\$1,025,964.00

Municipality	Annual Contribution to their Local Program
Falls Church	\$11,200.00
Hampton	\$25,000.00
Harrisonburg	\$20,000.00
James City	\$25,000.00
Newport News	\$26,000.00
Page	\$8,000.00
Poquoson	\$5,000.00
Rockingham	\$20,000.00
Shenandoah	\$15,000.00
Warren	\$20,000.00
Williamsburg	\$29,000.00
Winchester	\$49,322.00
York	\$25,000.00

Municipality	Annual Contribution to their Local Program
Total contribution of other municipalities to their servicing ASAPs	\$1,901,669.00

Providing even modest county assistance would align Accomack County with other Virginia localities that invest directly in DUI prevention and public-safety outcomes.

Request for Financial Support

Eastern Shore ASAP respectfully requests that Accomack County establish a financial partnership to sustain these court-mandated public-safety services. While we are not specifying a dollar figure at this time, we ask that the County consider an annual contribution or cost-sharing arrangement to help:

1. Maintain compliance with state mandates and ignition-interlock enforcement
2. Retain qualified staff and prevent service interruptions to the courts
3. Expand data-driven education and outreach to reduce impaired driving
4. Ensure program continuity for the growing Accomack County caseload

Such a partnership would reaffirm Accomack County's leadership in highway safety and demonstrate a proactive investment in its citizens' well-being.

Conclusion

Eastern Shore ASAP is an essential component of Accomack County's public-safety network. Each year, our work prevents potential tragedies by ensuring offenders are held accountable and given the tools to change their behavior. Without sustained support, the burden of impaired-driving supervision will shift back to already-strained courts, law enforcement, and emergency services.

We value our ongoing collaboration with the Accomack County courts and respectfully request your consideration of financial assistance to maintain this vital community service. We welcome the opportunity to meet with your staff to review this data in greater detail and discuss funding options for the upcoming fiscal year.

Thank you for your time and continued commitment to public safety.

Respectfully submitted,

Matthew Zamski

Executive Director

Chesapeake Bay Alcohol Safety Action Program (ASAP)

Departmental Budget Request 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:

Describe in outline form. You can skip to the next paragraph by pressing the ALT and ENTER keys simultaneously.

Accomplishments and Challenges in the last 2 fiscal years:

Describe in outline form. You can skip to the next paragraph by pressing the ALT and ENTER keys simultaneously.

Major Issues to Address in the Next Two Fiscal Years:

Describe in outline form. You can skip to the next paragraph by pressing the ALT and ENTER keys simultaneously.

Departmental Budget Request Summary & Performance Snapshot

Department or Agency:	Litter Control	Department Number:	101.4203
Fund:	General Fund	Function:	Public Works

Outcomes and Workload/Performance Measures:

A. Outcome 1: We desire to live and work in a clean community.

Measure Descriptions	FY2024	FY2025	Current Goal	Comments
1. Workload Measure: Number of probationers enrolled in the Assign-A-Highway Program.	3	0		
2. Performance Measure: Amount of roadside litter collected (tons).	2 and 2.58 tons probationers	0		
3. Workload Measure: Number of road signs replaced. 4. Performance Measure: Average turnaround time.	113 new and 37 repaired within 3 days	63 New Signs and repaired 36 within 3 days		

Outcomes and Workload/Performance Measures:

Outcomes and Measure Descriptions	FY20__	FY20__	Current Goal	Comments
1. Workload Measure				
2. Performance Measure				
3. Performance Measure				

C. Outcome 3:

Outcomes and Measure Descriptions	FY20__	FY20__	Current Goal	Comments
1. Workload Measure				
2. Performance Measure				
3. Performance Measure				

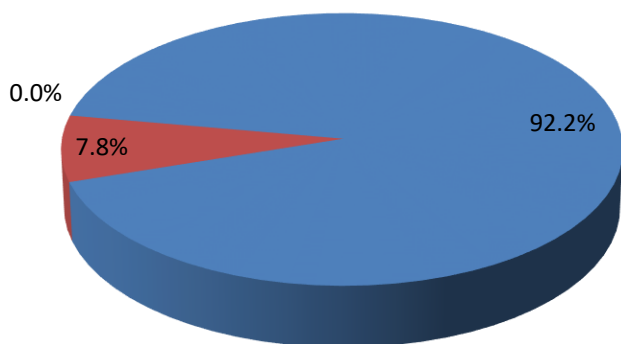
Departmental Budget Request Summary & Performance Snapshot

Department or Agency:	Litter Control	Department Number:	101.4203
Fund:	General Fund	Function:	Public Works

Expenditure History

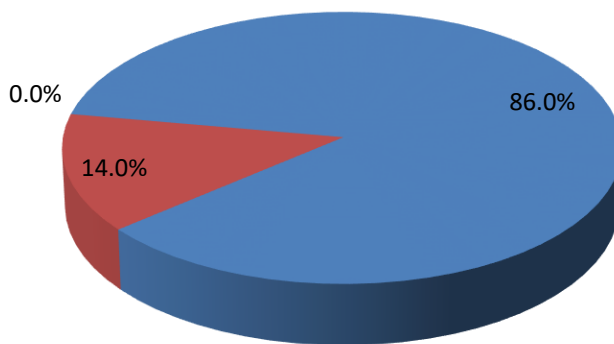
Expenditure Category	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Requested Budget FY2027	% Change
Personnel Services	\$ 283,710	\$ 326,762	\$ 531,641	\$ 504,441	-5%
Other Operating Expenditures	63,837	75,370	45,194	82,106	82%
Capital Outlay	50,872	-	-	-	0%
Debt Service	-	-	-	-	0%
Total	398,419	402,132	576,835	586,547	2%

**Adopted Budget
FY2026**



- Personnel Services
- Other Operating Expenditures
- Capital Outlay

**Requested Budget
FY2027**



- Personnel Services
- Other Operating Expenditures
- Capital Outlay

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	Requested Budget FY2027	% Change
Laborer	6.0	6.0	5.9	5.9	0%
Laborer Crew Leader	3.0	3.0	1.9	4.9	158%
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	10.3	10.3	9.1	12.1	33%

Departmental Budget Request Summary & Performance Snapshot

Department or Agency:	Litter Control	Department Number:	101.4203
Fund:	General Fund	Function:	Public Works

Summary of Budget Increases/(Decreases) Requested

Description of Increase/(Decrease)	Link to Justification	Funding Source <i>Central Acct Use Only</i>	Increase/ (Decrease)
Increase - lease costs	J1	Recurring	\$ 7,000
Staff Training	J2	Recurring	400
Power equipment, and supplies	J3	Recurring	794
Wearing apparel for safety	J4	Recurring	1,518
TOTAL			\$ 9,712

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

Departmental Budget Request Summary & Performance Snapshot

Department or Agency:	Litter Control	Department Number:	101.4203
Fund:	General Fund	Function:	Public Works

Budget Increase Justifications:

JUSTIFICATION # 1:		Additional Cost:
Short Desc.	Increase - lease costs	\$ 7,000
Detailed Explanation:	The current lease budget does not cover actual expenses.	
GL Account:	101.4203.0.0.54010	
JUSTIFICATION # 2:		Additional Cost:
Short Desc.	Staff Training	\$ 400
Detailed Explanation:	Staff training for flaggers and associated supplies.	
GL Account:	101.4203.0.0.55040	
JUSTIFICATION # 3:		Additional Cost:
Short Desc.	Power equipment, and supplies	\$ 794
Detailed Explanation:	Replace worn out power equipment and get additional supplies.	
GL Account:	101.4203.0.0.60090	
JUSTIFICATION # 4:		Additional Cost:
Short Desc.	Wearing apparel for safety	\$ 1,518
Detailed Explanation:	Apparel for safety and protection.	
GL Account:	101.4203.0.0.60110	
TOTAL ADDITIONAL FUNDING REQUESTED		\$ 9,712

Departmental Budget Request 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:

Describe in outline form. You can skip to the next paragraph by pressing the ALT and ENTER keys simultaneously.

Accomplishments and Challenges in the last 2 fiscal years:

Describe in outline form. You can skip to the next paragraph by pressing the ALT and ENTER keys simultaneously.

Major Issues to Address in the Next Two Fiscal Years:

Describe in outline form. You can skip to the next paragraph by pressing the ALT and ENTER keys simultaneously.

Departmental Budget Request Summary & Performance Snapshot

Department or Agency:	Solid Waste	Department Number:	101.4206
Fund:	General Fund	Function:	Public Works

Outcomes and Workload/Performance Measures:

A. Outcome 1: We are efficient.

Measure Descriptions	FY2024	FY2025	Current Goal	Comments
1. Workload Measure: Total amount of solid waste collected (tons).	12,830	11,816		
2. Performance Measure: Miles driven per ton of solid waste collected.	5.1	5.1		
3. Performance Measure				

B. Outcome 2: We minimize vehicle and equipment down time.

Outcomes and Measure Descriptions	FY2024	FY2025	Current Goal	Comments
1. Performance Measure: Average turn-around time for routine maintenance on passenger vehicles.	35-40 minutes	35-40 minutes	35-40 minutes	
2. Performance Measure				
3. Performance Measure				

C. Outcome 3: Accomack recycles.

Outcomes and Measure Descriptions	CY2023	CY2024	Current Goal	Comments
1. Performance Measure: Recycling Rate.	23.3%	25.5%	30%	
2. Performance Measure				
3. Performance Measure				

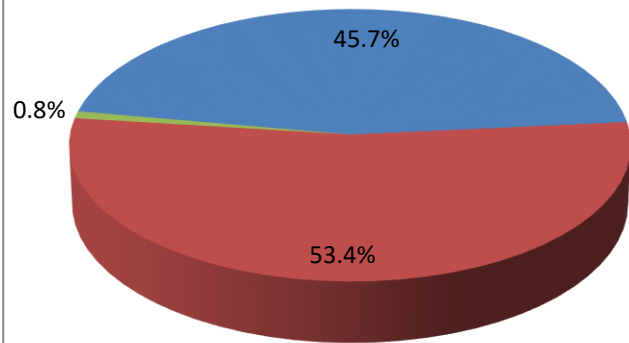
Departmental Budget Request Summary & Performance Snapshot

Department or Agency:	Solid Waste	Department Number:	101.4206
Fund:	General Fund	Function:	Public Works

Expenditure History

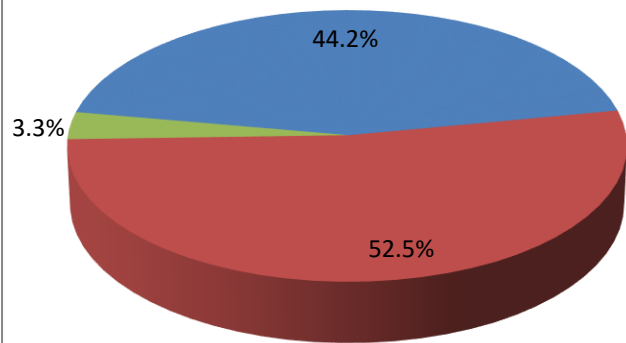
Expenditure Category	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Requested Budget FY2027	% Change
Personnel Services	\$ 1,313,360	\$ 1,505,982	\$ 1,533,691	\$ 1,533,691	0%
Other Operating Expenditures	1,898,622	1,959,911	1,791,961	1,819,961	2%
Capital Outlay	84,381	137,079	27,844	112,844	305%
Debt Service	-	-	-	-	0%
Total	3,296,363	3,602,971	3,353,496	3,466,496	3%

**Adopted Budget
FY2026**



- Personnel Services
- Other Operating Expenditures
- Capital Outlay

**Requested Budget
FY2027**



- Personnel Services
- Other Operating Expenditures
- Capital Outlay

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	Requested Budget FY2027	% 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 Request Summary & Performance Snapshot

Department or Agency:	Solid Waste	Department Number:	101.4206
Fund:	General Fund	Function:	Public Works

Summary of Budget Increases/(Decreases) Requested

Description of Increase/(Decrease)	Link to Justification	Funding Source <i>Central Acct Use Only</i>	Increase/ (Decrease)
Garage gas/diesel pump, with fuel management system	J1	Reserves	\$ 40,000
Air Compressor for Garage	J2	Reserves	19,000
Four-post vehicle lift	J3	Reserves	19,000
Column lifts, 2 lifts	J4	Reserves	30,000
Infeed chain for the Beast (Grinder, Chipper, Mulcher)	J5	Reserves	18,000
Senior Executive Institute (SEI)	J6	Reserves	10,000
TOTAL			\$ 136,000

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

Departmental Budget Request Summary & Performance Snapshot

Department or Agency:	Solid Waste	Department Number:	101.4206
Fund:	General Fund	Function:	Public Works

Budget Increase Justifications:

JUSTIFICATION # 1:		Additional Cost:
Short Desc.	Garage gas/diesel pump, with fuel management system	\$ 40,000
Detailed Explanation:	The existing pump is beyond repair. We have a temporary solution in place, but this funding is needed for a long-term solution.	
GL Account:	101.4206.4204.0.80010	
JUSTIFICATION # 2:		Additional Cost:
Short Desc.	Air Compressor for Garage	\$ 19,000
Detailed Explanation:	The existing one was purchased in 2015 and is close to end of life.	
GL Account:	101.4206.4204.0.80010	
JUSTIFICATION # 3:		Additional Cost:
Short Desc.	Four-post vehicle lift	\$ 19,000
Detailed Explanation:	The current lift was purchased in 2011 and needs to be taken out of service.	
GL Account:	101.4206.4204.0.80010	
JUSTIFICATION # 4:		Additional Cost:
Short Desc.	Column lifts, 2 lifts	\$ 30,000
Detailed Explanation:	At this time we can't lift an entire tractor and trailer when needed.	
GL Account:	101.4206.4204.0.80010	
JUSTIFICATION # 5:		Additional Cost:
Short Desc.	Infeed chain for the Beast (Grinder, Chipper, Mulcher)	\$ 18,000
Detailed Explanation:	The infeed chain needs to be replaced.	
GL Account:	101.4206.4201.0.60070	
JUSTIFICATION # 6:		Additional Cost:
Short Desc.	Senior Executive Institute (SEI)	\$ 10,000
Detailed Explanation:	Offered by the Weldon Cooper Center for Public Service at the University of Virginia. From their website: "SEI offers top local executives and department directors the strategies and hands-on techniques they need to skillfully navigate the complex and fast-changing world of local government. Our interactive and engaging two-week residential leadership program, taught in person in Charlottesville, Virginia, focuses on educating leaders and preparing them to implement what they learned as soon as they return home."	
GL Account:	101.4206.0.0.55040	
TOTAL ADDITIONAL FUNDING REQUESTED		\$ 136,000

Departmental Budget Request Summary & Performance Snapshot

Department or Agency:	Buildings & Grounds (Includes Docks & Ramps)	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:

1. This division manages and maintains the facilities that are owned or leased by the County. The Buildings and Grounds Division seeks to provide safe and clean facilities for County employees and citizens. This division also maintains and/or manages (27) water access sites.

Current Departmental Goals:

Describe in outline form. You can skip to the next paragraph by pressing the ALT and ENTER keys simultaneously.

Accomplishments and Challenges in the last 2 fiscal years:

Describe in outline form. You can skip to the next paragraph by pressing the ALT and ENTER keys simultaneously.

Major Issues to Address in the Next Two Fiscal Years:

Describe in outline form. You can skip to the next paragraph by pressing the ALT and ENTER keys simultaneously.

Outcomes and Workload/Performance Measures:

A. Outcome 1: Building Maintenance and Custodial

Measure Descriptions	FY2024	FY2025	Current Goal	Comments
1. Workload Measure: Total number of facilities that the County maintains and/or provides custodial services.	56			
2. Workload Measure: Total square feet (sf) of buildings and grounds maintained.	211,000			
3. Performance Measure: Number of maintenance work orders completed.	779			

Departmental Budget Request Summary & Performance Snapshot

Department or Agency:	Buildings & Grounds (Includes Docks & Ramps)	Department Number:	101.4302
Fund:	General Fund	Function:	Public Works

Outcomes and Workload/Performance Measures:

B. Outcome 2: Grounds Maintenance

Outcomes and Measure Descriptions	FY2024	FY2025	Current Goal	Comments
1. Workload Measure: Total number of sites maintained.	56			
2. Total acres maintained by county employees.	235			
3. Total acres maintained through mowing contracts.	150			

C. Outcome 3: Docks and Ramps Maintenance

Outcomes and Measure Descriptions	FY2024	FY2025	Current Goal	Comments
1. Workload Measure: Total number of Docks & Ramps sites maintained by Marine Specialists Maintenance.	27			
2. Performance Measure: Total acres mowed/maintained.	20			
3. Performance Measure: Total number of work orders completed.	37			

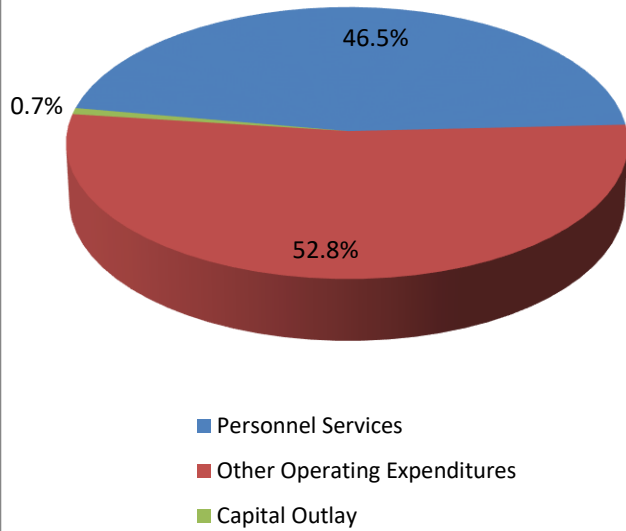
Expenditure History

Expenditure Category	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Requested Budget FY2027	% Change
Personnel Services	\$ 851,586	\$ 949,181	\$ 1,055,943	\$ 1,071,943	2%
Other Operating Expenditures	875,071	880,107	1,200,114	1,362,914	14%
Capital Outlay	313,587	50,391	17,015	475,015	2692%
Debt Service	-	-	-	-	0%
Total	2,040,244	1,879,679	2,273,072	2,909,872	28%

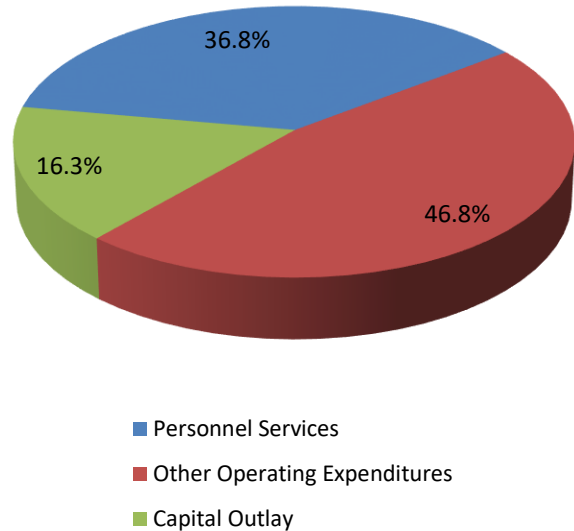
Departmental Budget Request Summary & Performance Snapshot

Department or Agency:	Buildings & Grounds (Includes Docks & Ramps)	Department Number:	101.4302
Fund:	General Fund	Function:	Public Works

Adopted Budget FY2026



Requested Budget FY2027



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	Requested Budget FY2027	% Change
Deputy Director - Facilities	1.0	1.0	1.0	1.0	0%
Deputy Director - Infrastructure & Sys.	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	2.0	2.0	2.0	0%
Custodian	4.5	1.5	1.5	1.5	0%
Departmental Administrative Coord.	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	1.5	1.5	1.5	0%
Facility Maintenance Technician	0.5	0.5	0.5	0.5	0%
Maintenance Specialist	1.0	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	17.8	15.3	15.3	15.3	0%

Departmental Budget Request Summary & Performance Snapshot

Department or Agency:	Buildings & Grounds (Includes Docks & Ramps)	Department Number:	101.4302
Fund:	General Fund	Function:	Public Works

Summary of Budget Increases/(Decreases) Requested

Description of Increase/(Decrease)	Link to Justification	Funding Source <i>Central Acct Use Only</i>	Increase/ (Decrease)
Increase Contract Maintenance Costs - Social Services	J1	Recurring	\$ 6,500
Contract Maintenance - Funding Increase	J2	Recurring	22,000
Increase in Electrical Services - County Facilities	J3	Recurring	38,000
Increase Electrical Services - Docks & Ramps Locations	J4	Recurring	800
Vehicle and Equipment Fuel	J5	Recurring	4,000
Interior Painting Projects - Circuit Courthouse	J6	Reserves	9,200
Interior Painting Projects - General District Courthouse	J7	Reserves	12,000
Interior Painting Project - Public Works Office	J8	Reserves	8,500
Leased Equipment - Building & Zoning Generator Lease	J9	Recurring	34,000
Increase Maintenance Supplies	J10	Recurring	6,000
Annual Maintenance Fees	J11	Recurring	3,000
Contract Maintenance Costs - Building & Zoning Office	J12	Recurring	97,500
Harborton Drive-On Dock Repairs	J13	Reserves	45,000
County wide Access Control System Upgrade	J14	Reserves	228,000
Adding Access Control at Finance	J15	Reserves	14,000
Adding Access Control readers and locks at EOC/FTC	J16	Reserves	11,000
Replace Kayak Floating Dock and Piles at Quinby Harbor	J17	Reserves	49,900
Wallops Research Park - Nature Trail and Parking	J18	Reserves	49,900
Landscaping Trailer	J19	Reserves	9,500
District Courthouse Trane RTU - Preventive Maintenance Service	J21	Recurring	12,000
Jail Exterior Doors	J22	Reserves	21,000
TOTAL			\$ 681,800

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

Departmental Budget Request Summary & Performance Snapshot

Department or Agency:	Buildings & Grounds (Includes Docks & Ramps)	Department Number:	101.4302
Fund:	General Fund	Function:	Public Works

Budget Increase Justifications:

JUSTIFICATION # 1:		Additional Cost:
Short Desc.	Increase Contract Maintenance Costs - Social Services	\$ 6,500
Detailed Explanation:	Anticipated increase in custodial contractor costs for FY2027 based on prior years	
GL Account:	101.4302.4300.4310.33200	
JUSTIFICATION # 2:		Additional Cost:
Short Desc.	Contract Maintenance - Funding Increase	\$ 22,000
Detailed Explanation:	Funding would pay for increased costs of maintenance primarily due to aging equipment/facilities and fee increases and price escalation for contracted services including alarm/security system repairs, elevator repairs, County owned generator maintenance/repairs, electrical repairs, HVAC system repairs, and sewage/septic system repairs.	
GL Account:	101.4302.4300.0.33100	
JUSTIFICATION # 3:		Additional Cost:
Short Desc.	Increase in Electrical Services - County Facilities	\$ 38,000
Detailed Explanation:	Increase based on rate increase of up to 9% and the addition of the new Building and Zoning Office once occupied.	
GL Account:	101.4302.4300.0.51010	
JUSTIFICATION # 4:		Additional Cost:
Short Desc.	Increase Electrical Services - Docks & Ramps Locations	\$ 800
Detailed Explanation:	Increase based on rate increase of up to 9%.	
GL Account:	101.4302.4004.0.51010	
JUSTIFICATION # 5:		Additional Cost:
Short Desc.	Vehicle and Equipment Fuel	\$ 4,000
Detailed Explanation:	Increase fuel cost based on current usage.	
GL Account:	101.4302.4300.0.60080	
JUSTIFICATION # 6:		Additional Cost:
Short Desc.	Interior Painting Projects - Circuit Courthouse	\$ 9,200
Detailed Explanation:	Funding would pay for repairing/painting the rear stairwell first floor hallways.	
GL Account:	101.4302.4300.0.82102	
JUSTIFICATION # 7:		Additional Cost:

Departmental Budget Request Summary & Performance Snapshot

Department or Agency:	Buildings & Grounds (Includes Docks & Ramps)	Department Number:	101.4302
Fund:	General Fund	Function:	Public Works

Budget Increase Justifications:

Short Desc.	Interior Painting Projects - General District Courthouse	\$ 12,000
Detailed Explanation:	Funding would pay for repairing/painting the rear stairwell first floor hallways, lobby, and restrooms.	
GL Account:	101.4302.4300.0.82102	

JUSTIFICATION # 8:	Additional Cost:
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Short Desc.	Interior Painting Project - Public Works Office	\$ 8,500
Detailed Explanation:	Funding would pay for repainting the lobby, hallways, conference room, and restrooms.	
GL Account:	101.4302.4300.0.82102	

JUSTIFICATION # 9:	Additional Cost:
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Short Desc.	Leased Equipment - Building & Zoning Generator Lease	\$ 34,000
Detailed Explanation:	Funding is for new generator lease for the Building and Zoning Office	
GL Account:	101-4302-4300-0-54010	

JUSTIFICATION # 10:	Additional Cost:
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Short Desc.	Increase Maintenance Supplies	\$ 6,000
Detailed Explanation:	Funding will pay for increased costs of maintenance supplies and the increase in supplies with the addition of the new Building and Zoning Office	
GL Account:	101.4302.4300.0.60070	

JUSTIFICATION # 11:	Additional Cost:
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Short Desc.	Annual Maintenance Fees	\$ 3,000
Detailed Explanation:	Funding will pay for annual fees for the new GasBoy fuel system installed at the Sheriff's Office.	
GL Account:	101.4302.4300.0.33200	

JUSTIFICATION # 12:	Additional Cost:
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Short Desc.	Contract Maintenance Costs - Building & Zoning Office	\$ 97,500
Detailed Explanation:	Funding is for annual cost of custodial services for the new Building and Zoning office	
GL Account:	101.4302.4300.0.33200	

Departmental Budget Request Summary & Performance Snapshot

Department or Agency:	Buildings & Grounds (Includes Docks & Ramps)	Department Number:	101.4302
Fund:	General Fund	Function:	Public Works

Budget Increase Justifications:

JUSTIFICATION # 13:		Additional Cost:
Short Desc.	Harborton Drive-On Dock Repairs	\$ 45,000
Detailed Explanation:	The lumber/bolts for the side rails/wheel guides and runners on the drive on dock need replacing. The original rail design used lag bolts which are pulling loose from the structure as the existing timbers twist. The replacement hardware will be through bolts with lock nuts that will create a more secure connection. The runners are at end of life and are splitting and detaching from the dock.	
GL Account:	101.4302.4004.4380.82103	
JUSTIFICATION # 14:		Additional Cost:
Short Desc.	County wide Access Control System Upgrade	\$ 228,000
Detailed Explanation:	The current Continental system needs to be replaced County wide. This request is to replace all CA4000 access control panels and other equipment with Verkada.	
GL Account:	101.4302.4300.0.82102	
JUSTIFICATION # 15:		Additional Cost:
Short Desc.	Adding Access Control at Finance	\$ 14,000
Detailed Explanation:	If the request is approved to replace all Continental access control equipment this request would be to add Verkada Access Control at the Finance Office.	
GL Account:	101.4302.4300.0.82102	
JUSTIFICATION # 16:		Additional Cost:
Short Desc.	Adding Access Control readers and locks at EOC/FTC	\$ 11,000
Detailed Explanation:	If the request is approved to replace all Continental access control equipment this request would be to add door readers and locks on entrance doors at the EOC and FTC.	
GL Account:	101.4302.4300.0.82102	
JUSTIFICATION # 17:		Additional Cost:
Short Desc.	Replace Kayak Floating Dock and Piles at Quinby Harbor	\$ 49,900
Detailed Explanation:	The current floating dock at Quinby has fallen apart over the years and cannot be repaired. Also, the associated piles for this dock have deteriorated beyond repair. The gangway can be reused. The request is for the cost of the dock and piles and the installation of both.	
GL Account:	101.4302.4004.0.82103	

Departmental Budget Request Summary & Performance Snapshot

Department or Agency:	Buildings & Grounds (Includes Docks & Ramps)	Department Number:	101.4302
Fund:	General Fund	Function:	Public Works

Budget Increase Justifications:

JUSTIFICATION # 18:		Additional Cost:
Short Desc.	Wallops Research Park - Nature Trail and Parking	\$ 49,900
Detailed Explanation:	Request is for funding to construct a small parking lot for +/-6 vehicles near the woodline. Parking area would be paved and comply with ADA. A less expensive option would be to install a stone parking area with small concrete pad for the ADA spaces. That could be accomplished for about half this cost.	
GL Account:	101.4302.4300.0.82103	
JUSTIFICATION # 19:		Additional Cost:
Short Desc.	Landscaping Trailer	\$ 9,500
Detailed Explanation:	Trailer used by grounds crew is undersized and near the end of its useful life. New trailer would be slightly larger in width and weight capacity for hauling a tractor and would have removable sides to accommodate other uses.	
GL Account:	101.4302.4300.0.80010	
JUSTIFICATION # 20:		Additional Cost:
Short Desc.	Not used	
Detailed Explanation:		
GL Account:		
JUSTIFICATION # 21:		Additional Cost:
Short Desc.	District Courthouse Trane RTU - Preventive Maintenance Service	\$ 12,000
Detailed Explanation:	The rooftop chiller at the General District Courthouse is 7 years old and at the point of requiring more frequent pm service to keep it operational and extend the life of the unit. Funding will pay for quarterly pm service and software updates from Trane. This would be a recurring expense.	
GL Account:	101.4300.4302.0.33200	
JUSTIFICATION # 22:		Additional Cost:
Short Desc.	Jail Exterior Doors	\$ 21,000
Detailed Explanation:	An emergency purchase order was issued in December 2025 in response to an order from the State Fire Marshal's Office which was received by the Sheriff. Funding was pulled from a dock project that was previously approved for FY27 but not yet bid for construction. This request is to restore that funding to the original dock project.	
GL Account:	101-4302-4004-0-82103	
TOTAL ADDITIONAL FUNDING REQUESTED		\$ 681,800

Departmental Budget Request 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); Maternal Child Health; Community Health Outreach; 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 Request 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 including 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:

Accomplishments:

- Outdoor 24/7 access AED placements in 18 locations in Accomack County including all ACPS ball fields with another 6 provided to localities but not yet installed.
- Successful implementation of our Mobile Medical Unit which allows increased access to services at locations in other parts of the county. Coordination with Eastern Shore Rural Health to allow their use of the unit to extend services.
- Completion of the district's Community Health Assessment and Community Health Improvement Plan.
- Employed 2 full-time Community Health Workers (CHWs) to focus on maternal child health including maternal mortality, mental health assessments, community outreach efforts and doula services. These CHWs have been fully integrated into our maternity clinics. Continued employment of two medical interpreters (grant funded until FY26 end) to provide on-site services for patients and staff.
- 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 with one of the most robust Every Woman's Life programs in Virginia. 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. Submitted evidence for CDC Operational Readiness Review.
- Provided critical response for environmental health issues (rabies control, restaurant inspections, septic and well permitting and inspections). Assumed administration of the CBPA pump out program from the County. 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, and organizational effectiveness.
- Partnership with Bay Rivers Telehealth Alliance to conduct mental health screenings on all clinical customers and refer to CSB as needed for follow-up.
- Continued development, evolution and strengthening of partnerships with Riverside and Eastern Shore Rural Health.

Challenges:

- Funding uncertainties and cuts for federal public health programs.
- Filling and supporting key positions due to retirements, vacancies, and internal transfers.
- Maintaining and obtaining additional resources to carry out the agency's mission within the community.

Departmental Budget Request 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. Promote inter-sectoral leadership and collective impact addressing health issues among partners and community stakeholders.
- Continue to promote education, prevention, and early detection of communicable disease in the community.
- Monitor and evaluate the success of our Community Health Improvement Plan monthly and adjust as needed to support public health initiatives identified by our community as concerns.
- 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 services based on community feedback.

Outcomes and Workload/Performance Measures:

A. Outcome 1:

Measure Descriptions	FY2024	FY2025	FY2026 Goal	Comments
1. Workload Measure - Food safety inspections conducted	551	704	Maintain FY 2025 levels	An increase in performance or results is a direct outcome of having a fully staffed team of standardized Environmental Health Specialists for Food Safety.
2. Performance Measure - Percentage of food establishment priority violations corrected at time of inspection (Eastern Shore District Data)	91%	93%	Maintain FY 2025 levels	Data sourced from the Office of Environmental Health Services (HQ). The statewide target is 70%. ESHD continues to be at or near the top for this metric for the entire Commonwealth.

B. Outcome 2:

Outcomes and Measure Descriptions	FY2024	FY2025	FY2026 Goal	Comments
1. Workload Measure - Sewage disposal system (SDS) and well applications processed	475	437	Maintain FY 2025 levels	
2. Performance Measure - Percentage of new SDS construction and well permits completed in 15 business days	91%	94%	90%	
3. Performance Measure - Percentage of new SDS certification letters completed within 30 business days	100%	100%	100%	

Departmental Budget Request 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:

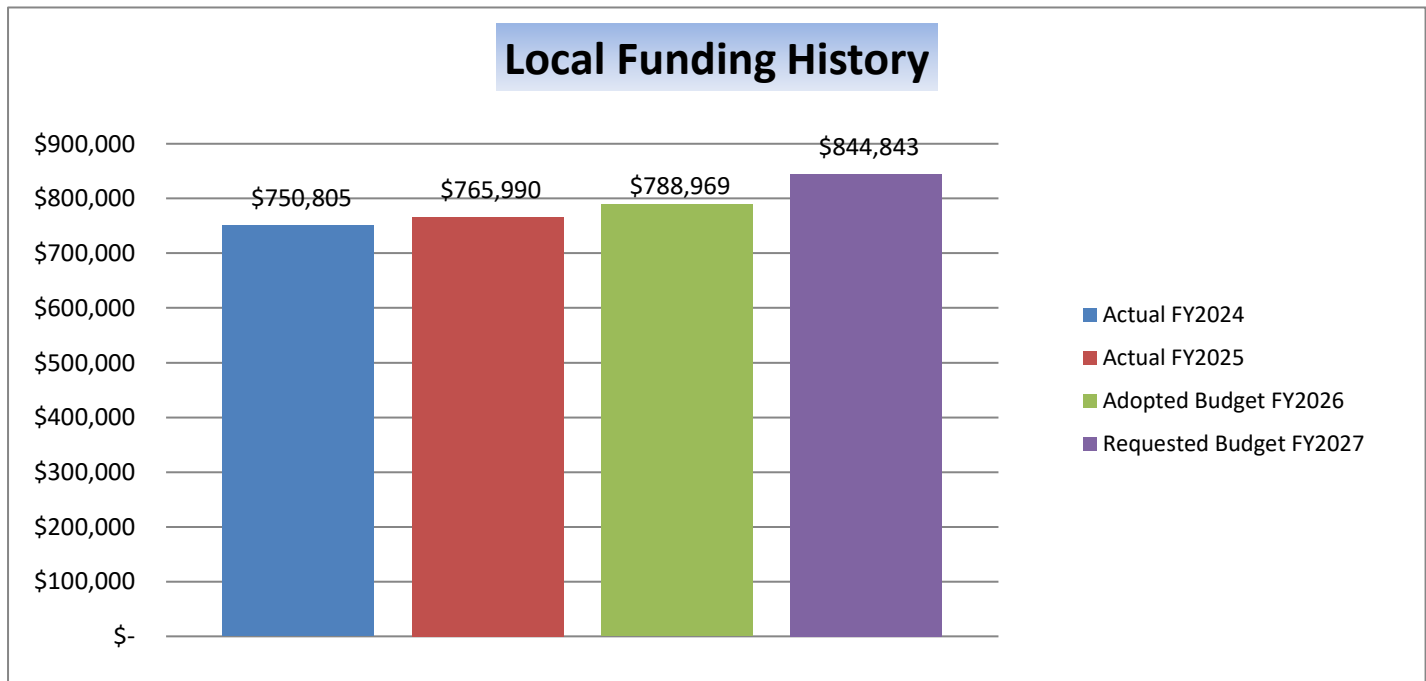
C. Outcome 3:

Outcomes and Measure Descriptions	FY2024	FY2025	FY2026 Goal	Comments
1. Workload Measure - Number of pregnant women served (Eastern Shore District Data)	150	145	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 FY2024	Actual FY2025	Adopted Budget FY2026	Requested Budget FY2027	% Change
Operating Subsidy	\$ 750,805	\$ 765,990	\$ 788,969	\$ 844,843	7%
Total	750,805	765,990	788,969	844,843	7%

Local Funding History



Departmental Budget Request 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 FY2024	Adopted Budget FY2025	Adopted Budget FY2026	Requested Budget FY2027	% 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) Requested

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
GF Increase/Local Match % Increase	J1		\$ 55,874
	J2		-
	J3		-
	J4		-
TOTAL			\$ 55,874

Contact Information

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Departmental Budget Request Summary & Performance Snapshot

Department or Agency:	Accomack County Health Department	Department Number:	101.5101
Fund:	General Fund	Function:	Health and Welfare

Budget Increase Justifications:

JUSTIFICATION # 1:		Additional Cost:
Short Desc.	GF Increase/Local Match % Increase	\$ 55,874
Detailed Explanation:	<p>Provide local match funding 34.723%* of VDH Cooperative Budget per § 32.1-34.3 of Code of Virginia. Additional request also represents a 3% state budgeted share increase for FY27. A year-end settlement occurs to reimburse or recover variances between actual and budgeted funds.</p> <p>*JLARC rate changes for FY27 & FY28 represent a total increase of 3.025% split over a 2 year period (see YOY and JLARC tabs for additional data)</p>	
GL Account:		
JUSTIFICATION # 2:		Additional Cost:
Short Desc.		\$ -
Detailed Explanation:		
GL Account:		
TOTAL ADDITIONAL FUNDING REQUESTED		\$ 55,874

Departmental Budget Request 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 offer high-quality support, prevention, education, and care that promote wellness, recovery, and a stronger, more connected community. We deliver services through a coordinated care model that values dignity, respect, and personal choice. Guided by our Core Values - Caring, Professional, Innovative, and Inclusive - we continue to foster meaningful collaborations with community stakeholders to enact positive change in the lives of those on the Eastern Shore.

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.

Departmental Budget Request Summary & Performance Snapshot

Department or Agency:	Eastern Shore Community Services Board	Department Number:	101.5205
Fund:	General Fund	Function:	Health and Welfare

Current Departmental Goals:

Describe in outline form. You can skip to the next paragraph by pressing the ALT and ENTER keys simultaneously.

Accomplishments and Challenges in the last 2 fiscal years:

During FY25, 7,155 individuals were supported through our services. Our services include mental health outpatient, substance use disorder services, developmental services, emergency services, peery recovery services, assessment and evaluations and consumer monitoring. Our prevention department offers various programs throughout the community and the schools. Currently, state funding is held steady with little to no increase in funding. One of our major challenges has been the ability to attract experienced, professional employees. Our turn over rate has decreased but we continue to face challenges in increasing salaries to cover the cost of living.

Major Issues to Address in the Next Two Fiscal Years:

Describe in outline form. You can skip to the next paragraph by pressing the ALT and ENTER keys simultaneously.

Outcomes and Workload/Performance Measures:

A. Outcome 1: Mental Health Services

Measure Descriptions	FY2024	FY2025	Current Goal	Comments
1. Workload Measure: Number of individuals receiving services.	3,326	4,158		
2. Performance Measure: Total service costs.	\$6,948,048	\$8,280,417		
3. Performance Measure: Service capacity.	29 FTE 37 slots	35 FTE 37 slots		

Departmental Budget Request 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	FY2024	FY2025	Current Goal	Comments
1. Workload Measure: Number of individuals receiving services.	150	157		
2. Performance Measure: Total service costs.	\$4,014,961	\$3,914,463		
3. Performance Measure: Service capacity.	5 FTE 49 slots 26 beds	10 FTE 49 slots 26 beds		

C. Outcome 3: Substance use disorder services & prevention services

Outcomes and Measure Descriptions	FY2024	FY2025	Current Goal	Comments
1. Workload Measure: Number of individuals receiving services.	419	2,866		including peer recovery services
2. Performance Measure: Total service costs.	\$2,195,109	\$2,173,799		
3. Performance Measure: Service capacity.	12.5 FTE	20.5 FTE		

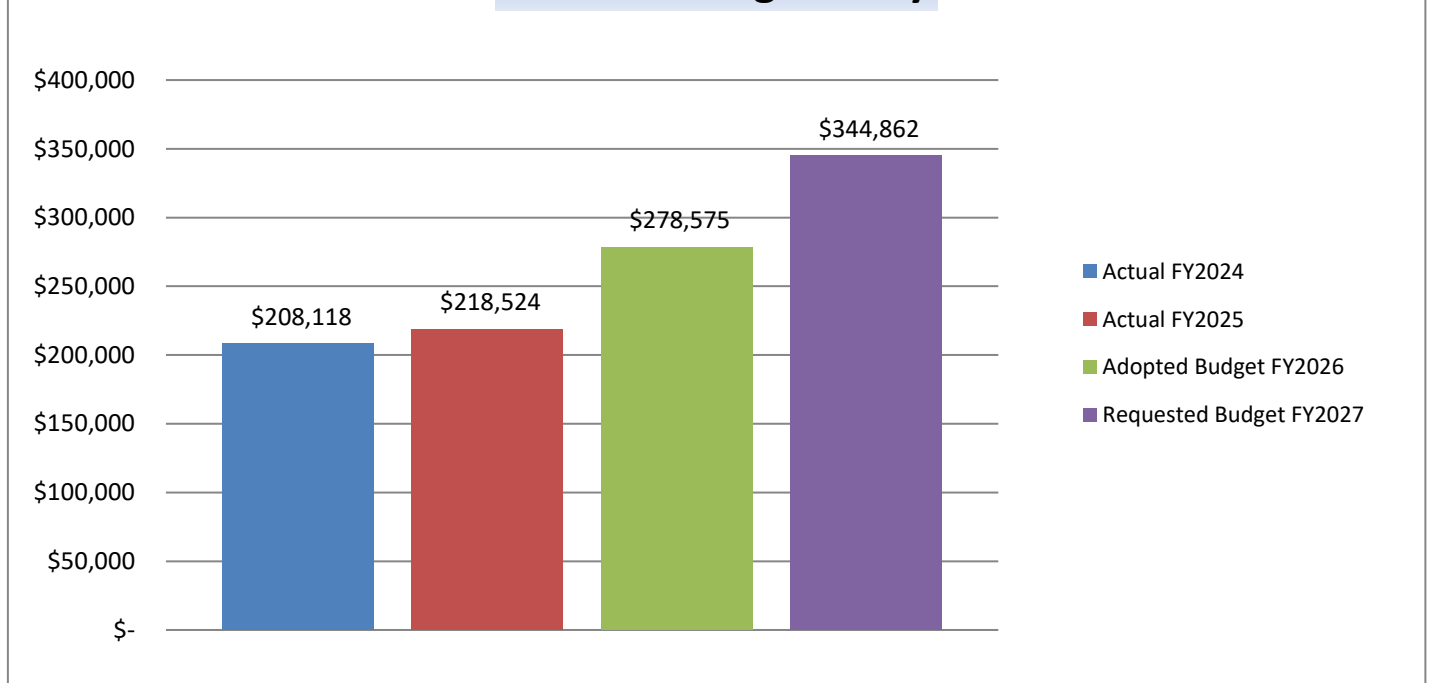
Departmental Budget Request Summary & Performance Snapshot

Department or Agency:	Eastern Shore Community Services Board	Department Number:	101.5205
Fund:	General Fund	Function:	Health and Welfare

Expenditure History

Expenditure Category	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Requested Budget FY2027	% Change
Operating Subsidy	\$ 208,118	\$ 218,524	\$ 278,575	\$ 344,862	24%
Total	208,118	218,524	278,575	344,862	24%

Local Funding History



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	Requested Budget FY2027	% 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) Requested

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Required match amount	J1	Recurring	\$ 66,287
	J2		-
TOTAL			\$ 66,287

Contact Information

Name:	Lisa Sedjat	Address 1:	P.O. Box 318
Title:	Executive Director	Address 2:	
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Departmental Budget Request Summary & Performance Snapshot

Department or Agency:	Eastern Shore Community Services Board	Department Number:	101.5205
Fund:	General Fund	Function:	Health and Welfare
Budget Increase Justifications:			
JUSTIFICATION # 1:			Additional Cost:
Short Desc.	Required match amount		\$ 66,287
Detailed Explanation:	<p>DBHDS requires a 10% local match to total state and local funding levels. ESCSB is required to complete a comprehensive local waiver match request and it is becoming increasingly difficult to obtain approval. Even though we advised DBHDS that Accomack County was committed to increasing funding over the next few years to meet the required match, that fact held no weight on their approval. As of right now, we do not have a local match waiver approval for FY27. The additional cost includes a 10% increase over prior year funding plus an additional amount to get us closer to the required match amount.</p>		
GL Account:	n/a		
JUSTIFICATION # 2:			Additional Cost:
Short Desc.			\$ -
Detailed Explanation:			
GL Account:	n/a		
TOTAL ADDITIONAL FUNDING REQUESTED			\$ 66,287

Departmental Budget Requested 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:

The Eastern Shore Area Agency on Aging (ESAAA), Community Action Agency, and Head Start Program work together to provide coordinated, life-span services that strengthen individuals, families, and communities across Accomack and Northampton counties. Through a holistic approach, these programs support older adults, families, and young children by addressing essential needs, promoting self-sufficiency, and improving overall quality of life.

Community Impact 1,141 senior adults receive supportive aging services that promote independence and well-being. 218 families are served through community action and early childhood programs. Head Start services support 3- and 4-year-old children, helping prepare them for school success while engaging families as partners. 287 Participants and families received emergency services through community action to address urgent needs.

Programs & Services Area Agency on Aging Provides services that help older adults remain safely in their homes and active in the community, including: Case management and care coordination Home-delivered and congregate meals Transportation to medical appointments and essential services Caregiver support and respite Health promotion, benefits counseling, and advocacy **Community Action Agency** Empowers low-income individuals and families by addressing immediate crises and long-term stability through: Family and individual case management Emergency assistance for housing, utilities, and basic needs Energy assistance and homelessness prevention Employment readiness and financial education **Head Start Program (Ages 3–4)** Delivers comprehensive early childhood education and family support services, including: High-quality, developmentally appropriate early learning Health, dental, nutrition, and developmental screenings Services for children with disabilities Family engagement, parenting education, and kindergarten transition support **Our Commitment** By integrating aging services, family support, and early childhood education, these programs create a strong, multi-generational network of care that helps residents of the Eastern Shore thrive from early childhood through later life.

Current Departmental Goals:

As an Agency we will continue to partner with the community and provide valuable services to all.

Departmental Budget Requested 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 ESAAA/CAA Secured funding for Roof at Hare Valley Center and Critical repairs, the support from Delegate Bloxom and Northampton County Administrator. The Agency received 2 New Buses for Medical Transportation. A strong outcome of 26 families received support from our Healthy Initiatives for children and families with Chronic Disease / Diabetes Program entitled MEND-(Mind, Exercise, Nutrition, Do It) for our 2- 5year olds. Hallwood we secure support from local grantors for servicing HVAC and Completing bathrooms in Hallwood making this center available for all. Hallwood has become a Hub for many community activities and resource location for upper Accomack services being provided older adults 3 days weekly and 5days for children , Drive through Food Bank Monthly.

Challenges During the 2024–2025 program year, Head Start and Community Action agencies face significant challenges that impact service delivery and program sustainability. Workforce shortages, driven by rising living costs and competitive labor markets, have made staff recruitment and retention increasingly difficult. At the same time, inflation has sharply increased operational expenses for food, transportation, utilities, facilities, and program supplies without corresponding increases in funding. These financial pressures are compounded by growing community demand for services related to early childhood education, housing stability, food security, and family support. Additionally, increased administrative and compliance requirements strain limited organizational capacity. Without additional resources and funding flexibility, agencies risk reduced service levels at a time when families need support most. Investment through this grant will help stabilize operations, strengthen staffing, and ensure continued access to critical services for vulnerable children and families. With the support of Congresswoman Jen Kiggans we prevailed.

Major Issues to Address in the Next Two Fiscal Years:

In the Next Two Years Hallwood Center, the completion of the Commercial Kitchen for on site to provide Hot Meals for both Children and older adults.

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 and families	3,219	3,600	4,000	Due to inflation and rising cost seniors and families are faced with challenges
Percent of seniors receiving case management services who avoid nursing home placement for 12 months	95%	98%	100%	
Percent of seniors admitted to the hospital that avoid rehospitalization within 60 days	100%	100%	100%	

Departmental Budget Requested 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:

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	218	We are license for 218
Percent of children showing statistically significant improvement in language skills	92%	95%	100%	
Percent of children receiving all required immunizations, completed dental treatments, and passing a nutritional assessment	100%	100%	100%	

3 Assisting at- risk families to become more self-sufficient

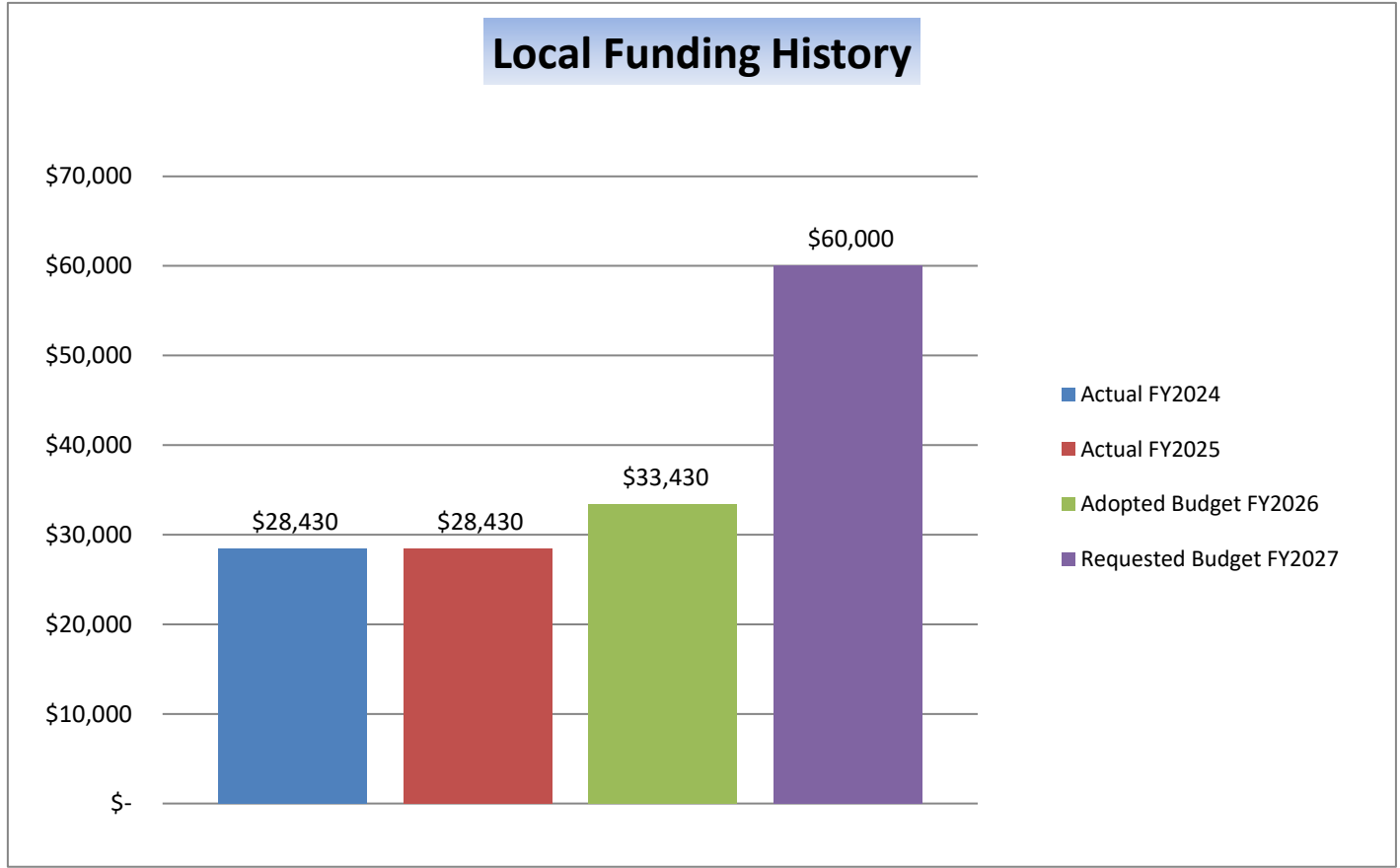
Outcomes and Measure Descriptions	FY2024	FY2025	Current Goal	Comments
Number of families participating in activities that lead to self-sufficiency i.e. budget workshops, individual development accounts, credit repair training etc.	157	247	200	Agency can only provide assistance every 2 years
Percent of families who develop and stay on budget for 9 months	N/A	N/A	N/A	Referrals
Percent of families who improve their credit score within 6 months of training	N/A	N/A	N/A	Inflation

Expenditure History

Expenditure Category	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Requested Budget FY2027	% Change
Operating Subsidy	\$ 28,430	\$ 28,430	\$ 33,430	\$ 60,000	79%
Total	28,430	28,430	33,430	60,000	79%

Departmental Budget Requested Summary & Performance Snapshot

Department or Agency:	Eastern Shore Area Agency on Aging	Department Number:	101.8110
Fund:	General Fund	Function:	Health and Welfare



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2024	Adopted Budget FY2024	Adopted Budget FY2026	Requested Budget FY2027	% Change
No County Positions	0.0	0.0	0.0	0.0	0%
					0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increases/(Decreases) Requested

Description of Increase/(Decrease)	Link to Justification	Funding Source <i>Central Acct Use Only</i>	Increase/ (Decrease)
Hallwood Commercial Kitchen	J1		\$ 10,000
Health and Welfare	J2		16,570
	J3		-
TOTAL			\$ 26,570

Contact Information

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Departmental Budget Requested Summary & Performance Snapshot

Department or Agency:	Eastern Shore Area Agency on Aging	Department Number:	101.8110
Fund:	General Fund	Function:	Health and Welfare

Budget Increase Justifications:

JUSTIFICATION # 1:		Additional Cost:
Short Desc.	Hallwood Commercial Kitchen	\$ 10,000
Detailed Explanation:	Connect the Range Hood and Purchase 3 Compartment Commercial Sink and inspection This \$10,000 increase is a high-impact, one-time investment that will unlock the full potential of our kitchen and directly improve health outcomes for children and seniors. By completing the commercial kitchen, we ensure sustainable, dignified access to nutritious hot meals where they are needed most. ESAAA/CAA will prepare meals on premises.	
GL Account:	n/a	
JUSTIFICATION # 2:		Additional Cost:
Short Desc.	Health and Welfare	\$ 16,570
Detailed Explanation:	The needs of children and seniors have intensified due to higher food and healthcare costs, increased food insecurity, and greater demand for preventative and supportive services. Current funding levels limit our ability to maintain service quality and reach all individuals who require assistance. The additional \$16,570.00 will close critical gaps and stabilize service, delivery.	
GL Account:	n/a	
JUSTIFICATION # 3:		Additional Cost:
Short Desc.		\$ -
Detailed Explanation:		
GL Account:	n/a	
TOTAL ADDITIONAL FUNDING REQUESTED		\$ 26,570

Departmental Budget Request 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.

Current Departmental Goals:

Describe in outline form. You can skip to the next paragraph by pressing the ALT and ENTER keys simultaneously.

Departmental Budget Request Summary & Performance Snapshot

Department or Agency:	Parks & Recreation	Department Number:	101.7109
Fund:	General Fund	Function:	Parks, Recreation & Cultural

Accomplishments and Challenges in the last 2 fiscal years:

Describe in outline form. You can skip to the next paragraph by pressing the ALT and ENTER keys simultaneously.

Major Issues to Address in the Next Two Fiscal Years:

Describe in outline form. You can skip to the next paragraph by pressing the ALT and ENTER keys simultaneously.

Outcomes and Workload/Performance Measures:

A. Outcome 1: We are effective and efficient.

Measure Descriptions	FY2024	FY2025	Current Goal	Comments
1. Workload Measure: Total number of leagues, program and activities.	10			
2. Performance Measure: Percentage of community citizens we are addressing with various services and activities.	15%			
3. Performance Measure: Percentage of increase in participation in leagues and activities.	10%			

B. Outcome 2:

Outcomes and Measure Descriptions	FY20__	FY20__	Current Goal	Comments
1. Workload Measure				
2. Performance Measure				
3. Performance Measure				

Departmental Budget Request Summary & Performance Snapshot

Department or Agency:	Parks & Recreation	Department Number:	101.7109
Fund:	General Fund	Function:	Parks, Recreation & Cultural

Outcomes and Workload/Performance Measures:

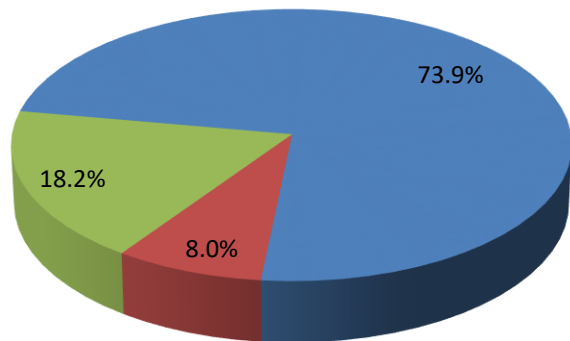
C. Outcome 3:

Outcomes and Measure Descriptions	FY20__	FY20__	Current Goal	Comments
1. Workload Measure				
2. Performance Measure				
3. Performance Measure				

Expenditure History

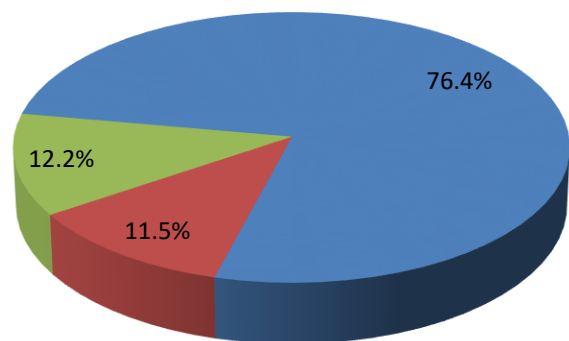
Expenditure Category	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Requested Budget FY2027	% Change
Personnel Services	\$ 118,671	\$ 197,268	\$ 227,817	\$ 227,817	0%
Other Operating Expenditures	25,935	22,997	24,599	34,199	39%
Capital Outlay	541	5,588	56,000	36,300	-35%
Debt Service	-	-	-	-	0%
Total	145,147	225,853	308,416	298,316	-3%

**Adopted Budget
FY2026**



■ Personnel Services
■ Other Operating Expenditures
■ Capital Outlay

**Requested Budget
FY2027**



■ Personnel Services
■ Other Operating Expenditures
■ Capital Outlay

Departmental Budget Request Summary & Performance Snapshot

Department or Agency:	Parks & Recreation	Department Number:	101.7109
Fund:	General Fund	Function:	Parks, Recreation & Cultural

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	Requested Budget FY2027	% Change
Departmental Secretary	0.0	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	1.5	1.5	1.5	1.5	0%
Total	3.0	3.0	3.0	3.0	0%

Summary of Budget Increases/(Decreases) Requested

Description of Increase/(Decrease)	Link to Justification	Funding Source <i>Central Acct Use Only</i>	Increase/ (Decrease)
Recreation Software	J1	Recurring	6,700
Security Cameras	J2	Reserves	15,000
Park repairs and replacements	J3	Recurring	4,000
Concession Stand equipment	J4	Reserves	3,300
Advertising Fund	J5	Recurring	400
Park sports equipment shed	J6	Reserves	12,000
TOTAL			\$ 41,400

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 Request Summary & Performance Snapshot

Department or Agency:	Parks & Recreation	Department Number:	101.7109
Fund:	General Fund	Function:	Parks, Recreation & Cultural

Budget Increase Justifications:

JUSTIFICATION # 1:		Additional Cost:
Short Desc.	Recreation Software	\$ 6,700
Detailed Explanation:	Civic Plus - Recreation Software. Software designed to track program fees, payments, rosters, contact information, emergency contacts for participants. Also is able to track rentals, allow for online rentals, tracks schedules, shows dates for events. Advertises for upcoming events. Shows pickleball court availability, creates tournament schedules and gives up to the moment information for league standings. Creates ability to apply fees for rentals for damages, litter, etc.	
GL Account:	101-7109-0-0-33200	
JUSTIFICATION # 2:		Additional Cost:
Short Desc.	Security Cameras	\$ 15,000
Detailed Explanation:	Security cameras for Sawmill Park. Cameras will provide enhanced safety and security for park guests. Camera's will also assist with deterring vandalism to Park assets. Ensures accountability for damages. Assist with tracking numbers for facility use. Sawmill Park continues to improve, and we need to protect our investment. This funding will add cameras to cover pickleball court, pavilion area, parking lot, softball field, and future soccer field area.	
GL Account:	101-7109-0-0-80010	
JUSTIFICATION # 3:		Additional Cost:
Short Desc.	Park repairs and replacements	\$ 4,000
Detailed Explanation:	This fund will cover replacing worn out/damaged signs, as well as cleaning supplies for concession stand area, pavilion area, dugouts. Worn out soccer nets, gravel for patching walking path after storms, etc.	
GL Account:	101.7109.0.0.33100	
JUSTIFICATION # 4:		Additional Cost:
Short Desc.	Concession Stand equipment	\$ 3,300
Detailed Explanation:	The Sawmill Park Concession Stand was successful in its first year back under Parks and Recreation management. The Concession Stand needs additional equipment to increase revenue goals. Soft-serve ice cream machine \$1,800; outdoor grill \$800; outdoor fryer for special events and menus \$700.	
GL Account:	101-7109-0-0-80010	

Departmental Budget Request Summary & Performance Snapshot

Department or Agency:	Parks & Recreation	Department Number:	101.7109
Fund:	General Fund	Function:	Parks, Recreation & Cultural

Budget Increase Justifications:

JUSTIFICATION # 5:		Additional Cost:
Short Desc.	Advertising Fund	\$ 400
Detailed Explanation:	The Advertising Fund is currently \$800. This only covers about 4 small program ads in the local paper per year. I am requesting a \$400 increase to improve communication to the public regarding upcoming events/programs and to highlight Park amenities.	
GL Account:	101.7109.0.0.36000	
JUSTIFICATION # 6:		Additional Cost:
Short Disc.	Park sports equipment shed	\$ 12,000
Detailed Explanation:	This shed would match current design of structures within the Park. Shed will provide storage of sporting equipment for leagues. Also a place for programs/sports leagues field equipment and tools. A shed will reduce replacement costs of tools, supplies, and equipment, from reducing exposure to elements year round.	
GL Account:	101-7109-0-0-80010	
TOTAL ADDITIONAL FUNDING REQUESTED		\$ 41,400

Departmental Budget Request 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 Mapps ville: WTKR, WAVY, WVEC, and WHRO.
2. Staff oversee 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 Mapps ville tower.

Current Departmental Goals:

1. Perform the repairs identified in the Craddockville, Accomac, and Mapps ville tower inspection reports.
2. If funded, replace the equipment used for Translator TV services. The equipment is nearing the end of its operational life. Continuing to use this outdated equipment may lead to longer outages due to failures. As equipment ages, sourcing replacement parts becomes more challenging. A failure might require urgent replacement to restore service.

Accomplishments and Challenges in the last 2 fiscal years:

FY 2025:

1. Charter Spectrum experienced multiple service outages toward the end of fiscal year 2025 and into the first quarter of FY 2026. These outages required significant staff time to diagnose connectivity issues, coordinate troubleshooting, and work with Charter to resolve and stabilize service.
2. Coordinated with lessees to complete equipment upgrades at the Mapps ville tower.
3. Tower inspections The TIA-222-H standard recommends that towers be inspected once every three years according to TIA-222-H Annex J - Maintenance and Condition Assessment. The Craddockville, Accomac and Mapps ville towers were inspected.

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. Coordinated with lessees to complete equipment upgrades at the Mapps ville tower.
3. Worked with ESVA 911 staff to perform upgrades and install new equipment on the Craddockville, Accomac, and Mapps ville towers. This work was part of the new radio system.

Departmental Budget Request Summary & Performance Snapshot

Department or Agency:	Translator Television and Communication Towers	Department Number:	101.7205
Fund:	General Fund	Function:	Parks, Recreation & Cultural

Major Issues to Address in the Next Two Fiscal Years:

1. The equipment for Translator TV services is nearing the end of its operational life. Continuing to use this outdated equipment may lead to longer outages due to failures. As equipment ages, sourcing replacement parts becomes more challenging. A failure might require urgent replacement to restore service. Funding should be allocated for equipment replacement within the next two fiscal years.
2. Performing tower maintenance and condition inspections and making the identified repairs will continue to be a top priority.

Outcomes and Workload/Performance Measures:

Outcome 1: Reliable translator TV service.

Measure Descriptions	FY2024	FY2025	Current Goal	Comments
1. Translator TV Uptime/Availability	Many outages occurred due to issues with service from Charter Spectrum.	Outages occurred due to issues with Charter Spectrum service.	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	FY2024	FY2025	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.
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.

Departmental Budget Request 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:

B. Outcome 3: FCC & FAA requirements are met.

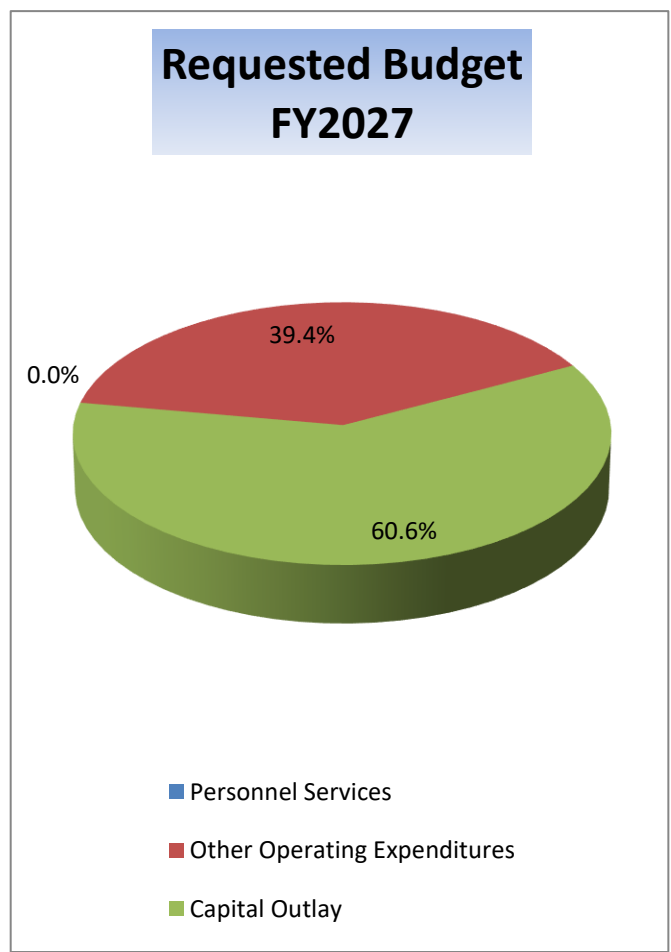
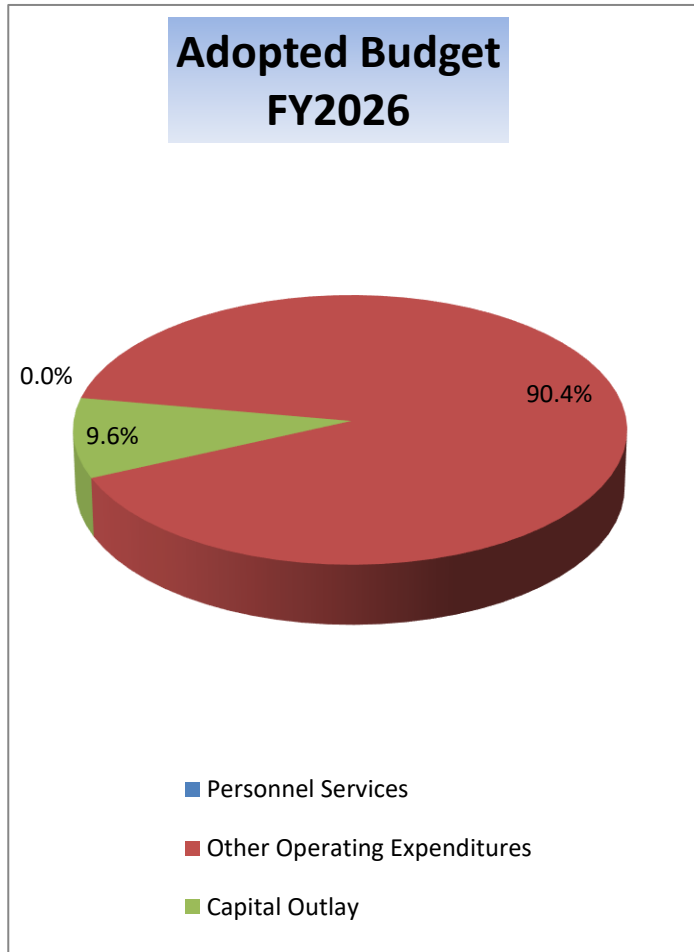
Outcomes and Measure Descriptions	FY2024	FY2025	Current Goal	Comments
1. Percentage of tower lighting failures lasting longer than 30 minutes reported to the FAA via a Notice to Airmen (NOTAM).	100%	100%	100%	FAA advisory circular 70/7460-1L requires a NOTAM be issued for any outage lasting longer than 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 FY2024	Actual FY2025	Adopted Budget FY2026	Requested Budget FY2027	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Other Operating Expenditures	41,312	42,312	94,457	94,457	0%
Capital Outlay	1,901	-	10,000	145,000	1350%
Debt Service	-	-	-	-	0%
Total	43,213	42,312	104,457	239,457	129%

Departmental Budget Request Summary & Performance Snapshot

Department or Agency:	Translator Television and Communication Towers	Department Number:	101.7205
Fund:	General Fund	Function:	Parks, Recreation & Cultural



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	Requested Budget FY2027	% 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) Requested

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Replacement of TV Translator Equipment	J1	1-Time	\$ 135,000
TOTAL			\$ 135,000

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 Request Summary & Performance Snapshot

Department or Agency:	Translator Television and Communication Towers	Department Number:	101.7205
Fund:	General Fund	Function:	Parks, Recreation & Cultural

Budget Increase Justifications:

JUSTIFICATION # 1:		Additional Cost:
Short Desc.	Replacement of TV Translator Equipment	\$ 135,000
Detailed Explanation:	The equipment for Translator TV services is approaching the end of its operational life. The encoding equipment has been in use since 2012. The transmitters have been in service since 2017, and the manufacturer can only guarantee that replacement parts will be available through 2028. Continuing to use this outdated equipment may lead to longer outages due to failures. As equipment ages, sourcing replacement parts becomes more difficult. A failure might require urgent replacement to restore service. The estimated cost to replace the equipment is \$135,000.	
GL Account:	101.7205.0.0.80010	
JUSTIFICATION # 2:		Additional Cost:
Short Desc.		\$ -
Detailed Explanation:		
GL Account:		
TOTAL ADDITIONAL FUNDING REQUESTED		\$ 135,000

Departmental Budget Request 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 Eastern Shore Public Library 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 provides access to documents, images, and rare published materials that record the rich and complex histories and cultures of Accomack and Northampton Counties.

Description of Services Provided:

The Eastern Shore Public Library System (ESPL) serves the citizens of Accomack and Northampton counties through four facilities. The two branch libraries: the Regional Library & Heritage Center in Parksley (the main branch) and the Northampton Free Library in Nassawadox. And the two affiliated libraries: the Chincoteague Island Library and the Cape Charles Memorial Library. A twice-weekly courier service to all four locations allows all patrons to borrow or return materials at any location.

The four locations provide free access to more than 113,000 volumes in print and 10,000 audio/visual items (audiobooks, DVDs, video games, etc.). We are growing our Spanish, Bilingual, and Haitian Creole offerings, and currently hold 1,389 of such titles in print. Patrons also have free access to over 373,000 titles in eBooks/eAudio formats; 12,000 Spanish language eBooks/eAudio; over 36,000 streaming titles (movies, shows, documentaries, etc.) in English; and over 13,000 original, Spanish-language streaming titles. ESPL provides free internet service to all visitors as well as access to computers, photocopiers, scanners, fax machines, notary services, and early literacy computer stations. And starting this month, patrons will be able to create projects with a 3-D printer, art tablet, crafting cutter, sewing machine, and button press in the MakerSpace at the main library branch in Parksley.

ESPL also provides access to free informational databases for all ages which can be accessed in the library or remotely through the library's website. These include: JobNow, VetNow, HelpNow, Great Courses, Transparent Languages, Universal Class, the Wall Street Journal, Explora, Consumer Reports, Medline Plus, as well as Creative Bug. And through the Heritage Center, all patrons have access to the MilesFiles, Ancestry.com, and Family Search.

Departmental Budget Request 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):

The Eastern Shore of Virginia Heritage Center, located in the main branch in Parksley, is fulfilling its mandate of providing access and research assistance to the history and cultural heritage of the Eastern Shore. This past year, the Heritage Center assisted with 543 patron queries (+15%) that totaled over 271 staff hours (+14%) spent assisting patrons. The Heritage Center's online resources, with the MilesFiles leading the way, were accessed 72,926 times, an 85% increase. We hope these numbers will only increase with the implementation of our new collection management software and our soon-to-be-launched public web interface, thereby making the collections of the Heritage Center discoverable worldwide.

More general statistics for FY2025:

Library card holders: 13,741; 8,690 from Accomack County

Library visits = 129,076 (+21%)

Circulated: 110,555 physical items (+4% - FY24's numbers were based on FY23, which were inaccurate)

Circulated: 26,802 eBooks/eAudio (+82%)

Offered: 621 (+29%) programs and outreach opportunities that were attended by 13,111 people (+115%)

Issued: 1,938 new library cards (-1%)

Accessed: wireless internet by the public 79,871 times (+93%)

Utilized: computers by the public 7,224 times (-3%) - these figures indicate shift in patron behavior to utilizing their own devices more

Searched: ESPL's catalog by the public 105,061 (+17%)

Accessioned: 21 donations of historical material into the Heritage Center equaling 45 linear feet.

ESPL has twelve full-time and ten part-time employees. Amongst these, three staff are certified librarians by the Commonwealth of Virginia and eight staff hold masters degrees or are currently pursuing a master's, and over two-thirds of library staff hold bachelor's degrees. All four libraries are open six days a week and Parksley and Nassawadox are open until 8pm at least one evening per week.

In FY2025, the Eastern Shore Public Library System was the benefactor of 2,100 volunteer hours. ESPL enjoys strong relationships with its Foundation and Friends groups who frequently support library initiatives.

All of us at ESPL believe in supporting the community, and we thank you for your support that allows us to fulfill this mission.

Departmental Budget Request Summary & Performance Snapshot

Department or Agency:	Eastern Shore Public Library	Department Number:	101.7302
Fund:	General Fund	Function:	Parks, Recreation and Cultural

Current Departmental Goals:

To continue to provide outstanding resources and services to the residents of Accomack and Northampton Counties.
To grow our patronage and number of cardholders.
To grow the holdings of the Heritage Center and continue to provide outstanding historical and research support.
To provide greater program offerings and commit more resources to outreach to make better inroads to non-library-using communities.
To provide our communities with greater borrowing opportunities, especially in non-traditional lending materials such as specialized and/or tough-to-get technology, equipment, and tools.

Accomplishments and Challenges in the last 2 fiscal years:

Accomplishments:

Increased our holdings, services, circulation, patronage, and visits.
Increased staffing and hours at the Regional Library & Heritage Center as well as the Chincoteague Island Library.
Hired a full-time archivist and reference manager in the Heritage Center.
Successfully navigated the challenges of relocating and opening a new Regional Library & Heritage Center in the midst of leadership changes.
Partnered with community organizations to host programming and/or support initiatives.
In collaboration with Mr. M.K. Miles, took ownership of the MilesFiles, the Eastern Shore's definitive genealogical database, ensuring its maintenance in perpetuity.
100% staff retention in FY2025.

Challenges:

Navigating the challenges of relocating and opening a new facility in the midst of leadership changes.
Making our available services known and accessible to all communities of the Eastern Shore.
Budgeting for unknowns such as increases in material costs, reduction of federal programs, and increases in health insurance premiums.

Major Issues to Address in the Next Two Fiscal Years:

To institute and enforce parking regulations and property-protecting measures at the Regional Library & Heritage Center. Currently working with ACDPW.

To install an access control system to increase the security and control of access at the Regional Library & Heritage Center. This work was part of original construction scope and would better align the library with other County facilities and security measures. This would provide greater security for library patrons, staff, and property for both the library and the County and eliminate the risk of lost, stolen, or misplaced physical keys.

Departmental Budget Request Summary & Performance Snapshot

Department or Agency:	Eastern Shore Public Library	Department Number:	101.7302
Fund:	General Fund	Function:	Parks, Recreation and Cultural

Outcomes and Workload/Performance Measures:

A. We provide the materials and information our community wants.

Measure Descriptions	FY2024	FY2025	Current Goal	Comments
1. Number of registered borrowers; number of library visits	11,373; 107,010		13,741; 129,076	FY2025 column is locked. Current Goal column = FY2025 for Sections A,B,C.
2. Total items circulated.	121,757		110,555	*This figure was inaccurately reported on the last 2 requests
3. Heritage Center Reference Hours performed by Staff	239		271	Previously unreported

B. We provide valuable online resources & access to computers and the internet.

Outcomes and Measure Descriptions	FY2024	FY2025	Current Goal	Comments
1. Wireless internet sessions by patrons	41,424		79,871	FY2025 column is locked. Current Goal column = FY2025 for Sections A,B,C.
2. Retrieval of Electronic Information.	39,608		72,926	
3. Number of searches of library's online catalog	87,814		105,061	

C. We provide quality programs for the citizens of the Eastern Shore

Outcomes and Measure Descriptions	FY2024	FY2025	Current Goal	Comments
Attendance at in-person programs	5,203		5,417	FY2025 column is locked. Current Goal column = FY2025 for Sections A,B,C.
Number of complaints about program subject matter.	0		0	
Number of Programs offered	483		621	

Expenditure History

Expenditure Category	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Requested Budget FY2027	% Change
Operating Subsidy	\$ 758,673	\$ 798,025	\$ 833,685	\$ 912,685	9%
Total	758,673	798,025	833,685	912,685	9%

Departmental Budget Request Summary & Performance Snapshot

Department or Agency:	Eastern Shore Public Library	Department Number:	101.7302
Fund:	General Fund	Function:	Parks, Recreation and Cultural

Local Funding History



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	Requested Budget FY2027	% Change
No County Positions	0.0	0.0	0.0	0.0	0%
					0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increases/(Decreases) Requested

Description of Increase/(Decrease)	Link to Justification	Funding Source <i>Central Acct Use Only</i>	Increase/ (Decrease)
COLA	J1	Recurring	\$ 22,125
Operating budget increases	J2	Recurring	\$ 17,375
Access control - Main	J3	Reserves	\$ 39,500
	J4		-
TOTAL			\$ 79,000

Contact Information

Name:	Christopher Pote	Address 1:	PO Box 25
Title:	Library System Director	Address 2:	24313 Bennett Street
Email:	cpote@espl.org	City/State:	Parksley, VA
Telephone:	787-3400	Zip Code:	23421

Departmental Budget Request Summary & Performance Snapshot

Department or Agency:	Eastern Shore Public Library	Department Number:	101.7302
Fund:	General Fund	Function:	Parks, Recreation and Cultural

Budget Increase Justifications:

JUSTIFICATION # 1:		Additional Cost:
Short Desc.	COLA	\$ 22,125
Detailed Explanation:	3% Cost of Living Adjustment for all staff; considers Accomack County's portion (75%)	
GL Account:		
JUSTIFICATION # 2:		Additional Cost:
Short Desc.	Operating budget increases	\$ 17,375
Detailed Explanation:	To mitigate increase in operating expenditures related to supplies, contracted services, and health insurance. This requests reflects a slight increase in non-personnel operating expenses except for employer health insurance obligation; considers Accomack County's portion (75%)	
GL Account:		
JUSTIFICATION # 3:		Additional Cost:
Short Desc.	Access control - Main	\$ 39,500
Detailed Explanation:	To install access control system at the Regional Library & Heritage Center to provide for better security of library patrons, staff, and property as well as the County's property; to better align with County's own access control measures; to bring Regional Library & Heritage Center closer to originally specified security measures. 11 new/additional security cameras were added in FY25. Considers Accomack County's portion (75%)	
GL Account:		
TOTAL ADDITIONAL FUNDING REQUESTED		\$ 79,000

Center for Community and Family Development, Inc
"Accomack & Northampton-County"

Mailing Address: P. O. Box 321 Onley, Virginia 23418

Phone: 757.710.8835

Email: centercfd@gmail.com Website: ccfdva.com

January 16, 2026

Accomack County Board of Supervisors
Post Office Box 390
Accomack, VA 23301

Dear Members of the Accomack County Board of Supervisors:

On behalf of the Center for Community & Family Development and the Community Development Training Center, I am pleased to submit the enclosed proposal for the development of an Accomack County Youth Development Summer Program, designed to address critical needs affecting our county's children and families. This program represents a strategic investment in academic enrichment, childcare access, and community well-being for youth ages 5–12 across Accomack County.

For the past six years, Accomack County has been without a countywide summer enrichment program, despite a long history of previously serving more than 400 children annually. During the summer months, local families face significant challenges, including reduced childcare options, limited youth programming, and rising food insecurity. Current summer program capacity in the county is limited to two fee-based programs serving a combined total of approximately 200 children, leaving hundreds more with no structured or affordable alternatives.

Research demonstrates the urgency of addressing these gaps. National assessments show that students lose 17–34% of their academic learning during the summer, with losses disproportionately affecting rural and economically disadvantaged students. Locally, a significant percentage of children rely on school-based meals for daily nutrition, and many experience food insecurity when school is not in session. This directly impacts their ability to learn, focus, and thrive academically. Communities that invest in accessible youth programs experience measurable benefits, including lower juvenile crime rates, improved school readiness, and stronger family economic stability.

The Youth Development Summer Program proposes a coordinated, county-supported model operating at five elementary school sites for 8–10 weeks, employing qualified teachers and support staff, and offering academic enrichment, arts, physical activity, cultural experiences, and USDA-supported meals. This initiative will not only support 500–600 children but also strengthen partnerships among schools, local agencies, and community organizations.

This is a proposal that will require strategic planning and implementation. We respectfully request that the Accomack County Board of Supervisors consider funding this program as a long-term investment in the future of our children and our community. The return on investment—including reduced learning loss, stronger family support systems, and healthier community outcomes—is substantial and well supported by research.

We apologize for the length of this documentation but feel that the research, justification, and background philosophy are important in making decisions that affect our youth and the next generation.

Thank you for your continued commitment to the well-being of Accomack County's families. We welcome the opportunity to discuss this proposal further and to collaborate on implementing a program that will have a lasting positive impact on our youth.

Sincerely,



Brenda E. Holden, Ph.D.

President/CEO



**ACCOMACK COUNTY YOUTH DEVELOPMENT SUMMER
PROGRAM**

Proposal for Program Implementation and Support

Submitted to: Accomack County Board of Supervisors

Submitted by: Center for Community & Family Development,
Incorporation
&
Community Development Training Center

Date: January 15, 2026

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1. COVER SHEET / APPLICANT INFORMATION

Program Title: Accomack County Youth Development Summer Program

Organization: Center for Community & Family Development Inc.

&

Community Development Training Center

Program Duration: 8–10 Weeks (Summer)

Funding Period: FY 2027

Request Amount: \$953,000–\$958,000

Program Locations:

- **Pungoteague Elementary**
- **Accawmacke Elementary**
- **Kegotank Elementary**
- **Chincoteague Elementary**
- **Metompkin Elementary**

Primary Contact:

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2. PROJECT ABSTRACT

The Accomack County Youth Development Summer Program will provide safe, structured, and academically enriched School Age Licensed Summer learning opportunities for approximately 500–600 children ages 5–12 across four elementary school sites. Each location will offer daily academic enrichment, arts, athletics, STEM activities, field trips, and two meals and a snack through USDA nutrition programs.

The program addresses urgent community needs, including summer learning loss, food insecurity, and lack of affordable childcare in a rural county. This collaborative initiative includes Accomack County Public Schools, the Department of Social Services, Eastern Shore Community College, Eastern Shore Rural Health, Accomack County Parks & Recreation, local businesses and other community partners.

Funding is requested from the Accomack County Board of Supervisors to support staffing, transportation, meals, materials, and operational costs for an 8–10-week program restoring a much-needed service previously provided to over 600 youth annually.

3. NEEDS ASSESSMENT / PROBLEM STATEMENT

3.1 Summer Learning Losses

Extensive research shows that summer contributes significantly to academic regression:

- A national study following 18 million students found 52% of students lost an average of 39% of their school-year gains during summer breaks.
- Students lose 17–28% of their ELA gains and 25–34% of math gains over summer (Journal of American Library Association).
- Lower-income students experience significantly greater learning loss, widening achievement gaps over time.

3.2 Nutrition and Food Insecurity

Healthy eating habits in children are essential for preventing nutrition-related diseases and food insecurity during the summer month's places children on Virginia's Eastern Shore. During summer, many Accomack County children face food insecurity due to the absence of school meals:

- Food insecurity leads to reduced cognitive functioning, lower test scores, and poorer social development (USDA, FRAC, peer-reviewed studies).
- Studies show participation in summer feeding programs improves diet quality and learning readiness.
Local observations suggest more than 50% of youth face inadequate nutrition during the summer months.
- Access to healthy foods through summer feeding programs supports healthier eating habits and serves as a preventive health strategy for children in high-risk communities such as Accomack County.

3.3 Rural Child Care Deserts

Accomack County is a rural community with limited childcare options:

- Two-thirds of rural families nationwide live in child care deserts (Center for American Progress).
- Rural families spend a higher percentage of their income on child care compared to urban families.
- Lack of childcare limits workforce participation and affects local economic development.

3.4 Local Program Gap

Accomack County Parks & Recreation previously operated a highly successful summer program serving over **400 youth** countywide for 20 years. It included:

- Arts, music, athletics, field trips
- Two meals and a snack
- Culturally and socially enriching activities

This program has **not operated in over six years**, leaving a major gap in youth supportive services.

With only two fee-based private programs currently available, large numbers of children lack access to safe, structured, educational activities.

4. PROGRAM DESCRIPTION

4.1 Goals and Objectives

Goal 1: Reduce summer learning loss.

- Deliver daily academic enrichment (reading, math, career awareness and STEM).
- Conduct pre/post assessments to document student progress.

Goal 2: Improve nutrition and health outcomes.

- Provide two USDA-supported meals and one snack per day.

Goal 3: Provide affordable childcare for working families.

- Operate five accessible licensed school-age child care sites with full-day programming.
- Offer free or low-cost enrollment for qualifying families.

Goal 4: Strengthen community partnerships.

- Leverage collaboration between schools, Department of Social Services, Eastern Shore Rural Health System, Eastern Shore Community College, Parks & Recreation, local non-profit organizations and local businesses community.

4.2 Target Population

- Youth ages 5–12 living in Accomack County.
- Priority to low- and moderate-income families.
- Expected enrollment: **75–150 students per site** across five elementary schools.

4.3 Program Activities

- **Academic Enrichment:** Literacy development, numeracy skills, STEM laboratories, and project-based learning activities aligned with school curriculum standards and delivered in collaboration with local educators and school systems.
- **Creative Arts:** Music, visual and performing arts, crafts, drama, and cultural exploration facilitated through partnerships with local artists, cultural organizations, and community groups.
- **Recreation and Athletics:** Structured sports, outdoor games, and fitness activities that promote physical health, teamwork, and positive recreational habits in a safe and supervised environment.
- **Field Trips:** Educational visits to museums, nature and environmental centers, local farms, and civic institutions to reinforce classroom learning through real-world experiences and community engagement.
- **Social/Emotional Development:** Team-building exercises, leadership development, mentoring, and social skills training designed to strengthen emotional intelligence, self-confidence, and positive peer relationships.
- **Career Exploration:** Age-appropriate career awareness activities, guest speakers, workplace exposure, and interactive sessions with local businesses, public agencies, and community organizations to introduce youth to career pathways and workforce skills.
- **Parent–Family Teams Projects:** Family-centered projects that encourage parent involvement, strengthen home–school–community connections, and build collaborative partnerships between families, program staff, schools, and community partners.

4.4 Partnerships and Collaboration

- **Accomack County Public Schools:** Facilities, student recruitment, assessments
- **Department of Social Services:** Family referrals, case coordination
- **Eastern Shore Community College:** Interns, volunteers, career exposure
- **Eastern Shore Rural Health System:** Health & Preventive Disease Programming
- **Parks & Recreation:** Activity coordination, athletics, field trips
- **USDA (SFSP):** Meal reimbursement and nutritional oversight
- **Business Community:** Community Support and Funding
- **Non-profit Organizations-** Volunteers recruitment and Funding
- **Parent Family Teams:** Build collaborative Family and Community Empowerment and Engagement Activities

4.5 Staffing Plan

Per Site (5 Sites):

- 1 Site Coordinator
- 4 Certified Teachers
- 4 Program Aides
- 2 Nutrition/Meal Aide

Program-Wide Staff:

- 1 Program Director
- 1 Administrative Support Staff
- 8–10 Bus Drivers (as needed)
- Volunteers & Interns

Total Teachers: 20 (4 at each of 5 schools)

4.6 Site Operations

- Hours: 8:00 a.m. – 4:00 p.m., Monday–Friday
- Duration: 8–10 weeks
- Locations: Five elementary schools strategically placed across the county
- Safety protocols aligned with ACPS standards

4.7 Transportation

- Bus routes designed using ACPS maps
- Pick-up/drop-off hubs for underserved areas
- Mileage and driver hours included in budget

4.8 Nutrition and Meals

- USDA Summer Food Service Program
- Two meals + snack daily
- Nutrition education activities included

5. MANAGEMENT & ORGANIZATIONAL CAPACITY

An appointed organization or agency with extensive experience administering youth programs, federal nutrition programs, or community services.

Accomack County Public Schools and Parks & Recreation have demonstrated capacity to run multi-site programs with strong compliance, financial controls, and reporting.

6. PROJECT TIMELINE

Planning (February – April)

- Hire director, secure facilities, finalize curriculum
- Submit USDA SFSP application

Staff Hiring & Training (April – May)

- Staff onboarding
- Background checks
- Curriculum training
- CPR/First Aid certification

Program Delivery (June – August)

- 8–10 weeks of full-day programming
- Weekly evaluation checks

Evaluation & Reporting (August – September)

- Compile assessment data
- Prepare final report for Board of Supervisors

7. EVALUATION PLAN

Quantitative Measures

- Pre/post literacy & math assessments
- Attendance and retention
- Number of meals served
- Participation in enrichment activities

Qualitative Measures

- Student surveys
- Parent satisfaction surveys
- Staff performance evaluations

Annual Report

A full report submitted to the Board summarizing:

- Outcomes
- Budget use
- Recommendations for upcoming year

8. BUDGET AND JUSTIFICATION

Budget Summary

Coverage: 5 Elementary Schools

Duration: 8–10 Weeks

Staffing: 1 Site Coordinator, 4 Teachers, 4 Aides, 2 Nutrition Aides per school

Total Children Served: 500–600

1. Personnel Costs (5 Schools)

Position	Quantity	Estimated Rate	Subtotal
Project Director	1	9–12 months	\$60,000
Administrative Assistant	1	9–12 months	\$32,000
Site Coordinators	5	\$8,000 per coordinator	\$40,000
Certified Teachers	20	\$18,000 per teacher	\$360,000
Program Aides	20	\$22/hr @ 40 hrs/week × 10 weeks	\$176,000
Nutrition Aides	10	\$22/hr @ 30 hrs/week × 10 weeks	\$66,000
Bus Drivers	10	\$5,000 per driver	\$50,000
Total Personnel Costs	—	—	\$784,000

2. Operating Costs

Category	Description	Amount
Fuel & Vehicle Operations	Diesel fuel (daily routes & field trips)	\$42,000
Transportation	Buses for field trips and site transfers	\$50,000
Program Supplies	Academic materials, arts, sports equipment	\$25,000
Field Trips & Cultural Experiences	Museums, nature centers, community activities	\$30,000
Administrative & Insurance	Liability insurance, admin fees, printing, utilities	\$12,000
Business Community Partnership Activities	Workshops, sponsorship coordination, enrichment	\$10,000
Meals & Snacks	USDA-subsidized (in-kind; minimal county cost)	\$0–\$5,000
Total Operating Costs	—	\$169,000–\$174,000

Estimated Grand Total

Category	Cost
Personnel Total	\$784,000
Operating Total	\$169,000–\$174,000
TOTAL PROGRAM COST	\$953,000–\$958,000

3. Cost Per Site (5-School Breakdown)

Cost Category	Per School
Personnel	\$156,800
Operating (allocation)	\$33,800–\$34,800
Total Per School	\$190,600–\$191,600

4. Cost Per Student Estimate

Assuming 500–600 students across 5 schools:

- **500 students:** $\$953,000 \div 500 = \$1,906$ per student
- **600 students:** $\$953,000 \div 600 = \$1,588$ per student

Weekly Cost (10 weeks):

- \$159–\$191 per child per week
- Includes full-day supervision, academic enrichment, meals, transportation, and field trips

This investment reflects the **true cost of high-quality, licensed summer programming**, while family fees and external funding sources significantly reduce the public share.

Key Board Takeaway

Staffing represents the largest cost driver, consistent with best practices for safe, licensed, and effective youth development programs. This budget supports **academic success, workforce stability for families, food security, and long-term community economic benefits**.

9. SUSTAINABILITY PLAN

- Annual county funding allocation
- USDA meal reimbursement
- State child care and out-of-school-time grants
- Local business sponsorship
- Fee Based Programming Initiatives
- Partnership with ESCC for interns reduces staffing costs
- Pursue federal support from 21st Century Community Learning Centers (CCLC)

10. CONCLUSION & FUNDING REQUEST

The Accomack County Youth Development Summer Program represents a strategic investment in the educational, nutritional, and social well-being of the county's children.

Reinstating a program that once served over 600 youth is essential to:

- Combat academic decline
- Support working families
- Reduce food insecurity
- Promote positive youth development
- Strengthen community fabric

We respectfully request that the Accomack County Board of Supervisors allocate funding to support this critical initiative and authorize the formation of the Youth Development Program Partnership Council to coordinate and implement services.

11. APPENDICES

(To attach separately)

- Appendices A: Community Need and Demographic
- Appendices B: Budget Justification
- Appendices C: Job Descriptions
- Appendices D: Supporting Documents

Appendices A:
Community Need and Demographic

Justification for Licensed School-Age Child Care and Summer Success Programming

Accomack County, Virginia

Community Need and Demographic Context

Accomack County, Virginia is a rural jurisdiction with a population of approximately 33,400 residents, of whom nearly 20% are children under the age of 18 (U.S. Census Bureau, 2023). The county faces persistent economic challenges, with approximately 14.9% of residents living below the federal poverty level and a substantial proportion of families relying on public assistance programs such as SNAP (National Center for Education Statistics [NCES], 2023).

Household income data indicate that more than half of Accomack County households earn \$40,000 or less annually, underscoring the need for affordable, licensed school-age child care options—particularly during summer months when school is not in session (U.S. Census Bureau, 2023). The county’s racial and ethnic diversity further highlights the importance of culturally responsive, inclusive youth programming that supports equitable access to services (Virginia Department of Education [VDOE], 2024).

Child Care Gaps in Rural Communities

Rural communities across Virginia, including Accomack County, experience significant shortages of licensed child care. Research shows that nearly two-thirds of rural ZIP codes nationwide qualify as “child care deserts,” where the supply of licensed child care fails to meet demand (American Progress, 2018). These shortages are most acute during non-school hours and summer months, leaving working families with limited or informal care options.

Families in low-income rural areas consistently report unmet demand for school-age child care. National data indicate that more than half of low-income families would utilize licensed child care if it were available and affordable (U.S. Department of Health and Human Services [HHS], 2022). Licensed programs are critical because they meet health, safety, and quality standards that informal arrangements cannot guarantee.

Educational Outcomes and Summer Learning Loss

Research consistently demonstrates that children from low-income households experience significant learning loss during summer months, particularly in reading and mathematics (Cooper et al., 1996). This “summer slide” contributes to achievement gaps that compound over time and negatively affects long-term academic performance.

Data from Accomack County Public Schools indicate ongoing challenges related to academic achievement, attendance, and student engagement issues that are exacerbated when students lack structured summer learning opportunities (VDOE, 2024). High-quality summer programs that integrate academic enrichment with experiential learning have been shown to improve school

attendance, engagement, and academic outcomes, particularly for students in economically disadvantaged communities (CLASP, 2020).

Health, Nutrition, and Social-Emotional Well-Being

During the summer months, many children lose access to school-based meals and structured physical activity. In Accomack County, a high percentage of students qualify for free or reduced-price lunch, placing them at increased risk of food insecurity during summer breaks (NCES, 2023).

Studies show that summer programs offering meals, physical activity, and structured engagement contribute to improved nutrition, increased physical activity, and reduced sedentary behavior (Wang et al., 2024). Additionally, licensed summer programs support children's social and emotional development by providing consistent routines, positive adult mentorship, and peer interaction, which are essential for emotional regulation, resilience, and behavioral health (CLASP, 2020).

Economic Stability and Workforce Impact

The lack of affordable summer child care creates economic strain for families and employers alike. Nationally, more than 70% of parents report difficulty finding summer child care, leading many to reduce work hours, take unpaid leave, or exit the workforce temporarily (American Progress, 2019).

In a rural economy such as Accomack County's, where employment opportunities are often seasonal and wages are modest access to licensed summer child care directly supports workforce stability. Reliable child care enables parents to maintain employment, contributes to household income stability, and strengthens the local economy by supporting consistent labor force participation (American Progress, 2019).

Social, Cultural, and Economic Development of Youth

Licensed summer youth development programs provide more than supervision; they foster social competence, leadership skills, cultural awareness, and community engagement. Participation in structured out-of-school programs has been linked to improved peer relationships, reduced risky behaviors, and increased self-confidence among youth (CLASP, 2020).

By exposing children to enrichment activities, career awareness, and community partnerships, summer programs help build the foundational skills necessary for long-term self-sufficiency. These investments support Accomack County's broader goals related to education, workforce development, public safety, and economic resilience.

Conclusion

The demographic, educational, health and economic data clearly demonstrate a strong need for a licensed, comprehensive Summer Youth Development Program in Accomack County. Evidence-based research confirms that such programs mitigate summer learning loss, support family economic stability, promote child health and well-being, and contribute to the long-term social and economic vitality of rural communities. Strategic investment in summer youth programming represents both an educational and fiscal strategy for strengthening Accomack County's future.

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Youth Development Programs: A Fiscal Strategy and Community Investment for Accomack County

Overview - Youth Development Programs play a critical role in strengthening communities, improving long-term outcomes for children, and supporting working families. In Accomack County, where limited summer programming and childcare gaps affect hundreds of children, investing in structured, high-quality youth development is not only beneficial—it is an essential fiscal and economic strategy.

1. A Smart Fiscal Decision for Accomack County

Local data shows a clear financial case for early investment:

- **Cost to educate one child per year in Accomack County: ~\$12,700**
- **Cost to incarcerate one individual per year in Accomack County: ~\$33,000**

This means incarceration costs taxpayers more than **2.5 times** the cost of educating a child. Research consistently shows that communities investing in early and sustained youth engagement experience lower crime rates and reduced future justice-system costs. Prevention program and keeping youth positively engaged is significantly cheaper and more effective than intervention after problems arise.

2. Strengthening Community Stability and Workforce Development

High-quality youth programs provide structured learning, mentorship, meals, physical activity, and enrichment experiences that support school readiness and long-term success. These programs:

- Improve academic performance and reduce summer learning loss
- Increase social skills, resilience, and emotional well-being
- Support working parents by offering reliable childcare
- Build pathways toward workforce readiness and higher lifetime earnings

A well-supported youth is more likely to become a contributing member of the local workforce—filling jobs, supporting the economy, and strengthening community life.

3. Reducing Risk and Protecting Public Safety

Youth who lack structured environments during out-of-school months face increased risk of academic decline, negative peer influence, and exposure to unsafe conditions. Youth Development Programs reduce these risk factors by providing:

- Safe, supervised environments
- Positive adult role models
- Purposeful learning and enrichment
- Nutrition supports during months when food insecurity increases

Every dollar invested in prevention yields multiple dollars in long-term savings through reduced law-enforcement, court, and incarceration costs.

4. A Strategic Investment in Accomack County's Future

For a rural county with limited resources, investing in Youth Development Programs ensures:

- Stronger families
- Higher academic achievement countywide
- A safer community
- A more prepared and competitive future workforce
- A more vibrant and resilient local economy

This approach not only enriches the lives of young people but also enhances the long-term fiscal health and vitality of Accomack County.

Conclusion - Youth Development Programs are not merely educational add-ons: they are **strategic, fiscally responsible tools** for strengthening Accomack County today while building a stronger, safer, and more prosperous community for tomorrow.

**Appendices B:
Budget Justification**

Comprehensive Budget Narrative and Justification

Accomack County Summer Youth Development Program
Presented by: Center for Community & Family Development

Program Scope:

- **Sites:** 5 Elementary Schools
- **Duration:** 8–10 weeks (summer)
- **Youth Served:** 500–600
- **Operating Schedule:** 5 days per week, full-day programming

1. Personnel Costs

Personnel costs represent the most significant investment in the program and are essential to ensuring student safety, instructional quality, supervision, compliance, and sustainability. Staffing levels reflect best practices for youth development programming, appropriate staff-to-student ratios, and the geographic scale of Accomack County.

Project Director / Grant Writer (1 Position)

Employment Term: 9–12 months
Salary: \$60,000

Justification:

The Project Director / Grant Writer provides overall leadership, fiscal oversight, grant compliance, and long-term sustainability planning for the program. This position oversees program design, staff supervision, interagency coordination, reporting, and grant development to secure future funding. Including grant-writing responsibilities ensures that the program leverages county investment to attract external funding and reduce long-term local costs.

Administrative Assistant (1 Position)

Employment Term: 9–12 months
Salary Range: \$28,000–\$35,000

Justification:

The Administrative Assistant supports daily program operations, recordkeeping, communication, scheduling, enrollment documentation, and compliance reporting. This role is critical for maintaining accurate data, supporting staff coordination across five sites, and ensuring timely reporting to funders and county leadership.

Program Site Coordinators (5 Positions – 1 per School)

Salary Range: \$7,500–\$8,500 per coordinator
Total Estimated Cost: ~\$40,000

Justification:

Site Coordinators serve as on-site leaders responsible for supervising staff, managing daily operations, ensuring student safety, and serving as the primary liaison with families and school administrators. Their leadership ensures consistency, accountability, and quality program delivery at each location.

Certified Teachers (20 Positions – 4 per School)

Salary Range: \$17,500–\$18,500 per teacher

Total Estimated Cost: ~\$360,000

Justification:

Certified Teachers provide structured academic instruction and enrichment designed to prevent summer learning loss and promote social-emotional development. Their expertise ensures that instruction is developmentally appropriate, engaging, and aligned with educational best practices.

Program Aides (20 Positions – 4 per School)

Hourly Rate: \$22.00 per hour

Hours: 40 hours/week for 10 weeks

Cost per Aide: \$8,800

Total Estimated Cost: \$176,000

Justification:

Program Aides support classroom instruction, student supervision, small-group activities, and daily operations. Competitive compensation is necessary to recruit qualified staff capable of maintaining safe student-to-staff ratios and supporting instructional quality. This rate reflects Virginia labor market standards for youth support roles with direct supervision responsibilities.

Nutrition Aides (10 Positions – 2 per School)

Hourly Rate: \$22.00

Hours per Week: 30

Program Duration: 10 weeks

Calculation (Per Nutrition Aide):

$\$22.00/\text{hour} \times 30 \text{ hours/week} \times 10 \text{ weeks} = \$6,600 \text{ per aide}$

Total Cost (10 Nutrition Aides):

$\$6,600 \times 10 \text{ aides} = \$66,000$

2. Transportation Costs

Bus Drivers (10 Positions)

Daily Rate: \$100 per day

Hours: 5 hours per day

Duration: 10 weeks (50 days)

Total Driver Wages: \$50,000

Justification:

Bus Drivers provide safe, reliable transportation for daily program attendance, field trips, and enrichment activities. The daily rate reflects professional responsibility for student safety and aligns with part-time transportation standards.

Fuel and Vehicle Operating Costs (Diesel)

- **Mileage:** 125 miles per bus per day
- **Total Fleet Mileage:** 62,500 miles
- **Estimated Fuel Cost:** ~\$42,000

Justification: Fuel costs reflect the rural geography of Accomack County and the necessity of transporting students across long distances. Budgeting for fuel ensures uninterrupted service and equitable access to programming for all participants.

3. Program Operating Costs

Supplies and Materials – \$25,000: Supports academic materials, arts and crafts, STEM supplies, and recreational equipment.

Field Trips and Cultural Experiences – \$30,000: Provides experiential learning opportunities through museums, environmental centers, and community-based activities.

Administrative, Insurance, and Utilities – \$12,000: Covers liability insurance, printing, communications, and administrative overhead.

Business Community Partnership Activities – \$10,000: Supports workforce exposure activities, guest speakers, sponsorship coordination, and career exploration experiences.

Meals and Snacks – \$0–\$5,000: USDA-supported meals provided primarily in-kind, with minimal local supplementation.

4. Strategic Fiscal Justification:

This comprehensive staffing and operations budget reflects a **preventive, cost-effective investment** in Accomack County's youth. The cost of providing structured summer programming is significantly lower than long-term public costs associated with academic failure, juvenile justice involvement, food insecurity, and workforce disengagement.

By investing in professional staffing, transportation, and enrichment, the County strengthens educational outcomes, supports working families, enhances public safety, and builds a stronger future workforce making this program both a **social good and a fiscally responsible strategy**.

Budget Narrative: Transportation – Bus Drivers and Fuel Costs

Transportation Staffing Overview

Transportation services are essential to the successful implementation of the Accomack County Summer Youth Development Program. Bus drivers ensure safe and reliable daily transportation for students to and from program sites, field trips, enrichment activities, and meal service locations across the county's rural geography.

The program will employ **10 Bus Drivers** for the full **10-week summer program**.

Bus Driver Compensation

- **Number of Drivers:** 10
- **Daily Rate:** \$100 per driver per day
- **Hours Worked:** 5 hours per day
- **Program Duration:** 10 weeks
- **Days per Week:** 5 days

Calculation:

- $\$100/\text{day} \times 5 \text{ days/week} \times 10 \text{ weeks} = \mathbf{\$5,000 \text{ per driver}}$
- $\$5,000 \times 10 \text{ drivers} = \mathbf{\$50,000 \text{ total driver wages}}$

Budget Justification:

The \$100 daily rate reflects a competitive and reasonable wage for part-time professional drivers responsible for student safety, adherence to transportation schedules, and compliance with all school and county transportation regulations. The rate is appropriate for a 5-hour workday and aligns with rural transportation workforce expectations.

Fuel and Vehicle Operating Costs (Diesel)

Each bus will travel an average of **125 miles per day**, reflecting the geographic spread of the five school sites, field trip destinations, and rural service areas.

Mileage and Fuel Assumptions:

- **Miles per Bus per Day:** 125 miles
- **Program Days:** 50 days (10 weeks \times 5 days/week)
- **Total Miles per Bus:** 6,250 miles
- **Total Fleet Miles (10 buses):** 62,500 miles

Fuel Cost Assumptions (Budget Estimate):

- **Average Diesel Fuel Cost:** \$4.00 per gallon
- **Estimated Fuel Efficiency:** 6 miles per gallon

Fuel Calculation:

- 62,500 miles ÷ 6 MPG = **10,417 gallons**
- 10,417 gallons × \$4.00/gallon = **\$41,668 (rounded to \$42,000)**

Budget Justification:

Fuel costs are necessary to operate buses across a large rural county where daily travel distances are significant. The estimate reflects current diesel pricing and conservative fuel efficiency assumptions for school buses. Accurate budgeting for fuel ensures uninterrupted transportation services and safe, reliable access to program activities for all enrolled youth.

Total Transportation Cost Summary

Category	Cost
Bus Driver Wages (10 drivers)	\$50,000
Diesel Fuel & Operating Costs	\$42,000
Total Transportation Cost	\$92,000

Strategic Value Statement

Reliable transportation is a critical access component of the Summer Youth Development Program. Investing in qualified drivers and fuel operations ensures equitable participation for youth across Accomack County, supports attendance, enhances safety, and enables enrichment activities that would otherwise be inaccessible in a rural setting. This investment directly supports program effectiveness, family stability, and positive youth outcomes.

Sliding Fee Scale and Projected Program Revenue

Accomack County Summer Youth Development Program

1. Sliding Fee Structure for Rural Families

The program is designed to ensure that **summer child care remains accessible and affordable** for families in Accomack County, where **over 50% of households earn \$40,000 or less annually**. The following **tiered, income-sensitive sliding fee scale** has been developed:

Number of Children per Family	Weekly Fee per Child	Total Weekly Family Cost
1 Child	\$40	\$40
2 Children	\$30	\$60
3 Children	\$25	\$75

Key Features:

- Fee discounts for multiple children in the same household
- Reduced fees or full waivers available for families experiencing financial hardship (SNAP, TANF, SSI, free/reduced lunch eligible)
- Fees are deliberately set **below the actual program cost** (~\$159–\$191 per child per week) to maximize participation

2. Projected Revenue from Family Contributions

Assuming **500 children** participate and families pay according to the sliding scale, estimated family contributions generate **20–30% of program revenue**:

Enrollment Scenario	Average Weekly Fee	Weeks (10)	Total Family Contribution
500 children	\$35–\$45 per child	10	\$175,000–\$225,000

Note: The remaining **70–80% of program costs** is funded through grants, nonprofit support, business partnerships, and other external funding sources.

3. Additional Program Revenue Sources

Source	Estimated Contribution
Federal & State Grants	40–45% (e.g., 21st Century CCLC, Department of Education programs)
Nonprofit & Foundation Grants	10–15%
Local Business & Agency Partnerships (cash & in-kind)	15%
Total Program Revenue	100% (combined with sliding fees)

Rationale:

This blended funding model ensures sustainability, equitable access for low-income families, and maximizes external funding leverage. Family fees provide **shared responsibility** without limiting participation.

4. Summary of Financial Impact

- Sliding fee contributions: **\$175,000–\$225,000** (20–30% of total cost)
- Total program cost: **\$953,000–\$958,000**
- Average cost per child (500–600 students): **\$1,588–\$1,906** for 10-week program
- Weekly cost per child: **\$159–\$191**

This structure balances affordability, equity, and fiscal responsibility while providing high-quality academic, recreational, and enrichment programming.

Conclusion

The **sliding fee structure and blended revenue model** ensure that the Accomack County Summer Youth Development Program is:

- Affordable for rural families
- Accessible to all children regardless of income
- Financially sustainable through external grant and business support
- Aligned with community goals for youth development, workforce readiness, and long-term economic self-sufficiency

Funding Gap and Leverage Analysis

Accomack County Summer Youth Development Program

Program Total Cost: \$953,000–\$958,000

Students Served: 500–600

Duration: 10 weeks

1. Funding Sources and Leverage

Funding Source	Percentage of Budget	Estimated Amount	Notes
Family Sliding Fees	20–30%	\$175,000– \$225,000	Sliding scale ensures accessibility for rural families
Federal & State Grants	40–45%	\$380,000– \$430,000	21st Century CCLC, ED, USDA, other youth grants
Nonprofit & Foundation Support	10–15%	\$95,000– \$145,000	Local and regional foundation funding
Local Business & Agency Support (cash & in-kind)	15%	\$143,000	Sponsorships, in-kind meals, enrichment support
Total Estimated Revenue	100%	\$793,000– \$943,000	Combined external funding and family fees

2. Funding Gap Analysis

Category	Estimated Cost	Revenue	Funding Gap
Total Program Cost	\$953,000–\$958,000	\$793,000–\$943,000	\$10,000–\$165,000

Interpretation:

- Family contributions alone **cover 20–30%** of program costs.
- External grant, nonprofit, and business funding cover **most of the remaining costs**, leaving a **modest funding gap**.
- This demonstrates that **additional fundraising, local budget allocation, or in-kind support** may be needed to fully close the gap and ensure program sustainability.

3. Leverage Summary

- **For every \$1 of local family contribution**, the program leverages approximately **\$2–3 of external funding**.
- This high leverage demonstrates the **cost-effectiveness and community investment impact** of the program.
- The sliding fee model ensures **participation without pricing out families**, while maximizing access to federal, state, nonprofit, and business resources.

Accomack County Summer Youth Development Program

Sliding Fee & Projected Revenue Table

Number of Children per Family	Weekly Fee per Child	Total Weekly Family Cost	Estimated Enrollment	Total 10-Week Revenue
1 Child	\$40	\$40	200	\$80,000
2 Children	\$30	\$60	150	\$90,000
3 Children	\$25	\$75	150	\$112,500

Total	—	—	500	\$282,500
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Notes: Sliding fee ensures accessibility for rural families; fees cover ~20–30% of total program costs.

Funding Gap & Leverage Table

Funding Source	Percentage of Budget	Estimated Amount	Notes
Family Sliding Fees	20–30%	\$175,000– \$225,000	Sliding scale ensures accessibility
Federal & State Grants	40–45%	\$380,000– \$430,000	21st Century CCLC, USDA, ED programs
Nonprofit/Foundation Support	10–15%	\$95,000– \$145,000	Local and regional foundation grants
Local Business & Agency Support (cash & in-kind)	15%	\$143,000	Sponsorships, in-kind enrichment support
Total Estimated Revenue	100%	\$793,000– \$943,000	Combined family & external funding

Funding Gap Analysis

Category	Estimated Cost	Revenue	Funding Gap
Total Program Cost	\$953,000–\$958,000	\$793,000–\$943,000	\$10,000–\$165,000

Interpretation: Family contributions alone cover ~20–30% of costs; external funding covers the majority of remaining expenses. Additional local or in-kind support may be needed to fully close the gap.

Leverage Summary

- Every \$1 of local family contribution leverages \$2–3 of external funding.
- High leverage demonstrates cost-effectiveness and community investment impact.
- Sliding fee model maximizes youth participation while ensuring sustainability.

Final Program Cost Summary

Program Cost Summary revised to accurately reflect the approved Total Program Investment range of \$953,000–\$958,000. The adjustment is made transparently by adding a Program Contingency & Compliance Reserve.

Final Program Cost Summary (Adjusted)

Final Budget Table (Summary)

Budget Category	Total Cost
Project Director / Grant Writer (9–12 months)	\$60,000
Administrative Assistant (9–12 months)	\$32,000
Site Coordinators (5)	\$40,000
Certified Teachers (20)	\$360,000
Program Aides (20)	\$176,000
Nutrition Aides (10)	\$66,000
Bus Driver Wages (10 drivers)	\$50,000
Fuel & Vehicle Operations (Diesel)	\$42,000
Program Supplies	\$25,000
Field Trips & Cultural Experiences	\$30,000
Administrative & Insurance	\$12,000
Business Community Partnerships	\$10,000
Meals & Snacks (supplemental)	\$5,000
Program Contingency, Compliance & Cost Escalation Reserve	\$45,000–\$50,000
TOTAL PROGRAM INVESTMENT	\$953,000–\$958,000

Justification for Budget Adjustment (Board-Appropriate)

The **Program Contingency, Compliance & Cost Escalation Reserve** accounts for:

- Fuel price volatility and transportation cost increases
- Staffing coverage for absences and licensure requirements
- Inflationary wage pressures
- Regulatory compliance and audit readiness
- Unanticipated program demand or enrollment fluctuations

Fiscal Impact Summary

Accomack County Summer Youth Development Program

Prepared for: Accomack County Board of Supervisors

Presented by: Center for Community & Family Development

Program Overview

The Accomack County Summer Youth Development Program is a countywide, five-site initiative serving **500–600 elementary-aged children** during the summer months when access to structured learning, licensed childcare, and reliable nutrition is limited. The program operates for **8–10 weeks**, delivering academic enrichment, supervised care, transportation, meals, and youth development programming in partnership with schools, county agencies, and the business community.

Total Program Investment: \$953,000–\$958,000

Fiscal Rationale

This investment represents a **preventive and cost-effective fiscal strategy** that reduces long-term public expenditures while strengthening families, improving educational outcomes, and supporting workforce participation. Summer youth programming addresses known risk factors associated with academic regression, food insecurity, juvenile crime, and family economic instability—particularly in rural communities.

Cost Comparison and Long-Term Savings

- **Average annual cost to educate one child in Accomack County:** approximately \$12,700
- **Estimated annual cost to incarcerate one individual in Virginia:** approximately \$33,000

Preventive youth development programs cost a **fraction of remedial and correctional services**. Strategic early investments reduce the likelihood of future expenditures related to academic failure, juvenile justice involvement, and reliance on public assistance programs.

Cost Efficiency

- **Estimated Cost per Child:** approximately \$1,590–\$1,916 (depending on enrollment of 500–600 children)
- **Weekly Cost per Child:** approximately \$159–\$192
- **Includes:** full-day supervision, certified teachers, enrichment programming, meals, transportation, and administrative oversight

This represents a **high-value return on investment** given the scope, staffing intensity and duration of services provided.

Economic and Workforce Impact

The program provides measurable economic benefits to Accomack County by:

- Supporting working families with reliable, affordable summer childcare
- Creating seasonal employment for educators, aides, drivers, and support staff
- Strengthening the local labor pipeline through early workforce exposure
- Retaining public and private workforce participation during summer months

Public Safety and Community Impact

Research consistently shows that structured summer youth programming:

- Reduces juvenile crime and unsupervised risk behavior
- Improves school readiness, attendance, and academic performance
- Strengthens social-emotional skills and resilience
- Reduces future costs to law enforcement, courts, and social services

For rural communities like Accomack County, these outcomes translate into **measurable long-term cost avoidance**.

Funding Leverage and Sustainability

County funding serves as **seed investment**, not a stand-alone expense. The program leverages:

- **USDA meal programs** to offset nutrition costs
- **Sliding-scale family fees** generating approximately 20–30% of program revenue
- **Business community partnerships** (cash and in-kind contributions)
- **Grant funding opportunities**, including 21st Century Community Learning Centers and private foundations

Dedicated grant-writing capacity ensures continued pursuit of external funding and long-term sustainability.

Conclusion

The Accomack County Summer Youth Development Program is both a **social good and a fiscally responsible investment**. At approximately **\$955,000**, the program delivers immediate benefits while protecting public dollars by reducing future costs associated with education remediation, public safety, and social services.

Investing in youth today reduces costs tomorrow and strengthens Accomack County's future.

Appendix C:
Job Descriptions

Project Director / Grant Writer

Position Title: Project Director & Grant Development Manager

Employment Term: 9–12 months (Program Planning, Implementation, Evaluation, Sustainability)

Status: Full-Time Position (Funded by County & Grant-Funds)

Position Overview

The Project Director & Grant Development Manager will serve as the senior administrative leader responsible for the planning, implementation, oversight, evaluation, and sustainability of the Accomack County Summer Youth Development Program. This position ensures program quality, fiscal accountability, compliance with grant and county requirements, and long-term funding continuity through grant development and partnership cultivation.

Primary Responsibilities

- Provide overall leadership and management of the Youth Development Program across five elementary school sites
- Supervise Site Coordinators and ensure consistent program delivery, staffing compliance, and student safety
- Develop, submit, and manage public and private grant applications to support program sustainability
- Manage program budget, expenditures, and financial reporting in coordination with fiscal staff
- Coordinate partnerships with Accomack County Public Schools, Accomack County Parks & Recreation, Department of Social Services, Eastern Shore Community College, and agency and business community partners
- Ensure compliance with USDA meal program requirements, insurance standards, and county policies; and reimbursements
- Lead program evaluation, data collection, outcome reporting, and Board of Supervisors briefings
- Prepare annual reports, grant performance reports, and funding recommendations
- Support long-range planning and expansion of youth services countywide

Qualifications

- Bachelor's degree required; Master's degree preferred in Education, Public Administration, Social Work, Community Development, or related field
- Minimum of 5 years' experience in youth development, nonprofit or public-sector program management
- Demonstrated success in grant writing, grant management, and compliance reporting
- Experience managing multi-site programs and supervising staff
- Strong fiscal management, partnership development, and community engagement skills
- Knowledge of rural community needs and public funding structures preferred

Salary and Budget Justification

Proposed Salary Range

- **Annual Salary: \$58,000–\$65,000** (12-month equivalent)
- **Grant Allocation (9–12 months): \$48,000–\$65,000**

Recommended Budget Line Item

Position	Duration	Salary	Justification
Project Director & Grant Writer	9–12 months	\$58,000 - \$65,000	Senior leadership, grant development, fiscal oversight, compliance, sustainability

Budget Justification:

The Project Director position is essential to the successful implementation and sustainability of the Accomack County Summer Youth Development Program. This role provides centralized leadership, ensures compliance with funding and regulatory requirements, and secures ongoing resources through grant writing and partnership development.

Given the scope of responsibility which includes multi-site supervision, fiscal oversight, and grant management a salary of **\$65,000** is appropriate, competitive for a rural locality, and aligned with similar public-sector and nonprofit leadership positions in Virginia. The position directly supports long-term cost efficiency by leveraging external funding and reducing reliance on county-only resources.

Strategic Value Statement

This position ensures the program is not only implemented effectively but sustained beyond initial funding cycles. By combining program leadership with grant development expertise, the Project Director Role maximizes return on investment, strengthens accountability, and positions Accomack County to leverage state, federal, and private funding opportunities.

Administrative Assistant

Position Title: Administrative Assistant – Youth Development Program

Employment Term: 9–12 months (program duration and planning)

Status: Full-Time Position (Funding Sources – County & Grants)

Position Overview

The Administrative Assistant will provide comprehensive administrative and operational support to the Accomack County Youth Development Program. This role ensures smooth day-to-day program operations, supports program staff, maintains accurate records, and facilitates communication among stakeholders, partners, and families. The Administrative Assistant will work under the supervision of the Project Director / Grant Writer.

Primary Responsibilities

- Assist the Project Director and Site Coordinators with scheduling, correspondence, and administrative tasks
- Maintain organized program records, including student enrollment, attendance, and staff documentation
- Prepare reports, forms, and documentation for grant compliance and program evaluation
- Coordinate logistics for program activities, including field trips, community partnerships, and events
- Manage communication with parents, community partners, and local agencies
- Track program expenditures and assist with budget monitoring
- Support recruitment, onboarding, and training of program staff as needed
- Handle office tasks, including filing, data entry, copying, and ordering supplies
- Assist with grant reporting, documentation, and data collection to support sustainability

Qualifications

- High school diploma or equivalent required; Associate's or Bachelor's degree preferred
- 2–3 years' experience in administrative support, office management, or related field
- Strong organizational, time management, and multi-tasking skills
- Proficient in Microsoft Office Suite (Word, Excel, Outlook, PowerPoint) and basic database management
- Strong written and verbal communication skills
- Ability to work collaboratively with staff, partners, parents, and the community
- Knowledge of youth development programs or nonprofit operations preferred

Salary and Budget Justification

- **Proposed Salary Range:** \$28,000–\$35,000 annually (9–12 months, depending on experience)
- **Budget Justification:** The Administrative Assistant is essential for program operations, ensuring accurate recordkeeping, communication, and compliance. By supporting the

Project Director and program staff, this role enables efficient implementation across all five elementary school sites, freeing program staff to focus on youth engagement and program quality.

Strategic Value Statement

This position strengthens operational efficiency, accountability, and communication for the program. By maintaining accurate records, coordinating logistics, and supporting staff, the Administrative Assistant directly contributes to the program's success, sustainability, and impact on youth development outcomes in Accomack County.

Certified Teacher: Youth Development Program - Job Description

Position Title: Certified Teacher – Youth Development Program

Employment Term: 8–10 Weeks Summer Program (plus 1–2 weeks pre/post planning)

Status: Full-Time, Temporary, Grant-Funded

Position Overview

Certified Teachers provide direct academic instruction, enrichment activities, and student support at one program site. Each teacher is responsible for delivering engaging, developmentally appropriate lessons aligned with summer learning objectives, ensuring a safe and productive learning environment, and collaborating with the Site Coordinator and program staff.

Primary Responsibilities

- Deliver academic instruction in core subjects (reading, math, STEM) and enrichment activities (arts, music, science, technology)
- Implement curriculum and lesson plans in alignment with program objectives and standards
- Supervise and guide students during classroom activities, recreation, and field trips
- Monitor student progress, provide feedback, and maintain records of attendance and participation
- Collaborate with Site Coordinator, Program Aides, and Nutrition Aides to ensure smooth daily operations
- Support positive student behavior and social-emotional development
- Assist with program evaluation, including tracking outcomes and reporting data to the Project Director
- Communicate with parents and guardians regarding student progress, needs, and program activities
- Participate in pre-program training and post-program debrief sessions

Qualifications

- Bachelor's degree in Education, Early Childhood, Elementary Education, or related field required
- Teaching certification preferred (state-certified or equivalent)
- Minimum of 2–5 years of teaching experience or comparable experience in youth education or enrichment programs
- Strong classroom management and student engagement skills
- Knowledge of child development principles and best practices for instructional strategies
- Ability to work collaboratively with staff, site leadership, and program partners
- Familiarity with rural educational environments is a plus

Salary and Budget Justification

- **Proposed Salary Range:** \$17,500–\$18,500 per teacher for the program duration (8–10 weeks, plus planning)
- **Budget Justification:** Teachers are essential to program success, providing high-quality instruction and enrichment that supports learning, social-emotional growth, and academic retention. Their expertise ensures measurable outcomes for students and contributes directly to the program’s educational mission.

Proposed Salary Range: \$16.00 – \$22.00 per hour

- Reflects typical local and sector wages for youth support roles in Virginia.
- Positions in community settings with supervision, enrichment activity support, and safety responsibilities often pay at or above entry-level figures.

Full Position Budget Justification (Example):

Program Aides play a critical role in ensuring a safe, nurturing, and engaging environment for children during the summer program. Given the full-time nature of the position (40 hours/week for 8–10 weeks), the recommended salary of **\$16–\$22 per hour** is competitive with similar youth support roles in Virginia and helps attract candidates with relevant experience. This range also aligns with nonprofit and educational support compensation standards in the region.

- **Program Aide Salary per Individual (approx.)**
 $\$19/\text{hr} \times 400 \text{ hours (10 weeks} \times 40 \text{ hrs/wk)} = \$7,600 \text{ per aide}$

For **20 Aides:**

- $20 \times \$7,600 \approx \$152,000 \text{ total}$ (adjusts prior budget)

Strategic Value Statement

Certified Teachers are a cornerstone of the Youth Development Program, ensuring that students receive effective instruction, meaningful engagement, and enrichment experiences. By providing structured, high-quality learning opportunities, teachers help prevent summer learning loss, foster critical skills, and empower students to succeed academically and socially, making the program a valuable investment for the community.

Program Aide

Youth Development Program

Position Title: Program Aide – Youth Development Program

Employment Term: 8–10 Weeks Summer Program (plus 1 week pre/post planning)

Status: Full-Time, Temporary, Grant-Funded

Position Overview

Program Aides provide direct support to Certified Teachers and Site Coordinators in the implementation of academic and enrichment activities. They assist with student supervision, classroom management, program logistics, and the delivery of daily lessons and activities to ensure a safe, structured, and engaging learning environment for all youth.

Primary Responsibilities

- Assist teachers in delivering lessons and enrichment activities, including academics, arts, STEM, and recreation
- Supervise students during classroom activities, outdoor play, and field trips
- Support student behavior management and reinforce positive social-emotional skills
- Assist in preparing materials and classroom spaces for instruction and activities
- Monitor attendance and maintain accurate student participation records
- Support meal and snack distribution in collaboration with Nutrition Aides
- Facilitate small group instruction and individualized attention under teacher guidance
- Assist in ensuring program compliance with safety protocols, USDA meal guidelines, and local regulations
- Participate in pre-program orientation and post-program debrief sessions

Qualifications

- High school diploma or equivalent required; some college coursework preferred
- Experience working with children in educational, recreational, or youth development programs preferred
- Strong interpersonal skills and ability to communicate effectively with youth, staff, and parents
- Ability to work collaboratively as part of a team under supervision of teachers and Site Coordinator
- Knowledge of child development principles and classroom or youth activity experience preferred

Salary and Budget Justification

- **Proposed Salary Range:** \$1,800–\$2,200 per Program Aide for the 8–10 week program
- **Budget Justification:** Program Aides are essential to providing additional support for instructional activities, supervision, and program logistics. They ensure safe student-to-staff ratios, help implement enrichment activities, and support individual student needs, allowing teachers to focus on instruction and maintaining program quality.

Strategic Value Statement

Program Aides strengthen program effectiveness by providing hands-on support and supervision. Their role is critical in creating a safe, structured, and engaging environment that fosters academic learning, social-emotional development, and enrichment for all participants, contributing to the overall success and sustainability of the Summer Youth Program.

Job Description for the Nutrition Aide position

Job Title: Nutrition Aide

Program: Accomack County Summer Youth Development Program

Location: Assigned Elementary School Site

Employment Type: Seasonal / Temporary

Duration: 10 Weeks (Summer Program)

Schedule: Up to 30 hours per week

Hourly Rate: \$22.00 per hour

Reports To: Site Coordinator / Project Director

Position Summary

The Nutrition Aide supports the daily preparation, distribution, and monitoring of meals and snacks for children participating in the Summer Youth Development Program. This position ensures that all food service activities comply with **USDA Child Nutrition Program guidelines**, food safety standards, and program requirements. Nutrition Aides play a critical role in addressing summer food insecurity and promoting healthy eating habits among participating youth.

Key Responsibilities

- Assist with the receipt, storage, preparation, and distribution of USDA-supported meals and snacks
- Ensure compliance with USDA Child and Adult Care Food Program (CACFP) or Summer Food Service Program (SFSP) guidelines
- Maintain cleanliness and sanitation of food service areas in accordance with health and safety regulations
- Monitor meal counts and assist with required documentation and reporting
- Support timely meal service to ensure all children receive nutritious meals
- Assist with inventory management, including tracking supplies and reporting shortages
- Communicate effectively with Site Coordinators and program staff regarding meal service schedules and needs
- Support nutrition education activities and promote healthy eating habits among children
- Follow all program policies related to child safety, confidentiality, and professional conduct

Minimum Qualifications

- High school diploma or GED required
- Ability to follow food safety and sanitation procedures
- Experience working in food service, child nutrition programs, or school-based settings preferred
- Ability to work effectively with children, families, and staff in a team environment
- Physical ability to lift and carry food supplies and stand for extended periods

Preferred Qualifications

- Prior experience with USDA meal programs (CACFP or SFSP)

- Food Handler's Permit or ServSafe certification (or willingness to obtain)
- Experience working in school, childcare, or youth development programs

Training and Compliance Requirements

- Completion of USDA meal program training
- Food safety and sanitation training
- Background check and child abuse registry clearance
- Orientation to program policies and emergency procedures

Justification for Position

Nutrition Aides are essential to the success of the Summer Youth Development Program, particularly in a rural community where many children experience food insecurity during summer months. This role ensures consistent access to nutritious meals, supports children's health and ability to engage in learning activities, and helps the program meet federal nutrition and licensing requirements.

Budget Narrative: Transportation – Bus Drivers and Fuel Costs

Transportation Staffing Overview

Transportation services are essential to the successful implementation of the Accomack County Summer Youth Development Program. Bus drivers ensure safe and reliable daily transportation for students to and from program sites, field trips, enrichment activities, and meal service locations across the county's rural geography.

The program will employ **10 Bus Drivers** for the full **10-week summer program**.

Bus Driver Compensation

- **Number of Drivers:** 10
- **Daily Rate:** \$100 per driver per day
- **Hours Worked:** 5 hours per day
- **Program Duration:** 10 weeks
- **Days per Week:** 5 days

Calculation:

- $\$100/\text{day} \times 5 \text{ days/week} \times 10 \text{ weeks} = \mathbf{\$5,000 \text{ per driver}}$
- $\$5,000 \times 10 \text{ drivers} = \mathbf{\$50,000 \text{ total driver wages}}$

Budget Justification:

The \$100 daily rate reflects a competitive and reasonable wage for part-time professional drivers responsible for student safety, adherence to transportation schedules, and compliance with all school and county transportation regulations. The rate is appropriate for a 5-hour workday and aligns with rural transportation workforce expectations.

Fuel and Vehicle Operating Costs (Diesel)

Each bus will travel an average of **125 miles per day**, reflecting the geographic spread of the five school sites, field trip destinations, and rural service areas.

Mileage and Fuel Assumptions:

- **Miles per Bus per Day:** 125 miles
- **Program Days:** 50 days (10 weeks \times 5 days/week)
- **Total Miles per Bus:** 6,250 miles
- **Total Fleet Miles (10 buses):** 62,500 miles

Fuel Cost Assumptions (Budget Estimate):

- **Average Diesel Fuel Cost:** \$4.00 per gallon
- **Estimated Fuel Efficiency:** 6 miles per gallon

Fuel Calculation:

- 62,500 miles ÷ 6 MPG = **10,417 gallons**
- 10,417 gallons × \$4.00/gallon = **\$41,668 (rounded to \$42,000)**

Budget Justification:

Fuel costs are necessary to operate buses across a large rural county where daily travel distances are significant. The estimate reflects current diesel pricing and conservative fuel efficiency assumptions for school buses. Accurate budgeting for fuel ensures uninterrupted transportation services and safe, reliable access to program activities for all enrolled youth.

Total Transportation Cost Summary

Category	Cost
Bus Driver Wages (10 drivers)	\$50,000
Diesel Fuel & Operating Costs	\$42,000
Total Transportation Cost	\$92,000

Strategic Value Statement

Reliable transportation is a critical access component of the Summer Youth Development Program. Investing in qualified drivers and fuel operations ensures equitable participation for youth across Accomack County, supports attendance, enhances safety, and enables enrichment activities that would otherwise be inaccessible in a rural setting. This investment directly supports program effectiveness, family stability, and positive youth outcomes.

**Appendices D:
Supporting Documents**

Background & Justification

1. Summer Learning Loss and the Academic Need

Research shows that students commonly experience *summer learning loss* (also called the “summer slide”) when they are away from school, and this loss disproportionately affects low-income students. ([Brookings](#))

- A nationally representative study following nearly 18 million students found that 52% of students lost, on average, **39% of their total school-year gains** during the summer over multiple years. ([EurekaAlert!](#))
- On average, students’ achievement scores decline by about one month’s worth of school-year learning over summer break. ([Brookings](#))
- The magnitude of loss varies by subject: students tend to lose more in math than in reading. ([ALA Journals](#))
- Importantly, lower-income students lose more during summer than their more affluent peers, which contributes to widening achievement gaps over time. ([AdLit](#))

By offering a structured youth development program in the summer, Accomack County can help mitigate this learning loss, keeping youth academically on track and reducing disparities.

2. Nutrition, Food Insecurity, and Learning

During the summer months, many children who rely on school meals face food insecurity, which has negative consequences for their academic performance and development.

- Food insecurity has been linked to poorer reading and math test performance, as well as social skill deficits. ([PubMed](#))
- A longitudinal study (Early Childhood Longitudinal Study – Kindergarten cohort) found that children from food-insecure households experienced declines in both academic performance and social functioning over time. ([OUP Academic](#))
- The Food Research & Action Center emphasizes that summer nutrition programs—when paired with enrichment activities—are particularly effective in addressing both learning loss and food insecurity. ([Food Research & Action Center](#))

Given that “more than 50% of youth are going without proper meals” during summer (as per your local observation), providing free or low-cost summer programming that offers meals can be critical for both nutrition and learning.

3. Rural Child Care as an Economic & Social Pillar

In rural communities like Accomack County, access to quality, affordable child care is limited—and this has real economic and social costs.

- Two-thirds of rural families live in a “child care desert,” meaning there are more young children than licensed child care slots. ([Center for American Progress](#))
- Rural families often spend a larger share of their income on child care compared to urban families. ([Center for American Progress](#))

- Strengthening child care infrastructure in rural areas can have broad economic benefits: improved workforce stability, reduced turnover, and community resilience. ([Rural Pathways](#))
- Research also shows that access to early care and education in rural areas is positively associated with school readiness. ([RSF Journal](#))

Thus, a youth development program that includes child care components can support not just individual children, but also families and the broader county economy.

4. Local Context & Urgency

- Currently, Accomack County has limited summer enrichment options: the **Eastern Shore Boys & Girls Club** (serving ~125 youth) and the **Eastern Shore YMCA** (~75 youth). Both charge fees, which may create barriers for low-income families.
- For over 20 years, the Accomack County Department of Parks & Recreation ran a low-cost summer enrichment program across the county (from Chincoteague to Belle Haven), serving over 400 youth daily with two meals and a snack, and offering arts, music, athletics, field trips, and cultural/social activities. That program has *not been active for six years*.
- At the same time, more than half of youth in the county are reportedly lacking proper meals in summer—a gap that threatens both their health and learning.

Re-investing in a structured, county-supported summer youth program can restore this valuable service, help close the learning gap, and ensure food security.

5. Long-Term Social and Community Benefits

- Investing in youth development now can reduce future risk: structured programs help build **social skills, positive development, and work readiness**, reducing the likelihood of crime and other negative outcomes.
- A collaborative model — involving the **school system, social services, Eastern Shore Community College, and Parks & Recreation** — maximizes impact and resource efficiency.
- From a public responsibility standpoint, supporting youth is a shared civic duty: healthy, well-supported children grow into contributing citizens.

Request to the Board of Supervisors

Given the evidence and local context, I respectfully request that the **Accomack County Board of Supervisors**:

1. **Investigate and allocate funding** for a *Youth Development Summer Program* that provides both enrichment and meals.
2. **Establish a working group** with key partners (Schools, DSS, Eastern Shore Community College, Parks & Recreation) to design and implement a sustainable program.
3. **Include a budget for staffing**, facilities, meals, and transportation, recognizing that staffing is the largest cost driver.
4. **Explore available grants and federal/state resources**, including USDA summer food programs and rural childcare funding.
5. **Track outcomes**, such as attendance, academic performance, nutrition, and social development, to measure impact and plan for expansion.

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Research-Based Summary:

Healthy Eating, School-Age Children, and Disease Prevention

Healthy eating habits established during middle childhood (ages 5–12) play a critical role in preventing chronic disease by influencing growth patterns, metabolic health, and long-term behavioral habits (Birch & Ventura, 2009; CDC, 2023).

Diet Quality and Chronic Disease Risk

Research demonstrates that **children who consume diets rich in fruits, vegetables, whole grains, and lean proteins have lower risks of overweight and obesity**, which are major precursors to type 2 diabetes, cardiovascular disease, and hypertension (CDC, 2023; Hoelscher et al., 2013).

Systematic reviews of school-based nutrition interventions show **improvements in diet quality and reductions in obesity risk**, particularly when interventions include both environmental and educational components (Waters et al., 2011; Brown et al., 2022).

Longitudinal studies further indicate that **higher childhood diet quality is associated with healthier blood pressure and cardiometabolic profiles in adolescence**, suggesting early dietary habits influence future disease risk (Appannah et al., 2023).

Disease Prevention and Intermediate Health Outcomes

Unhealthy eating patterns in childhood—characterized by high intake of added sugars, sodium, and ultra-processed foods—are associated with **early development of risk factors such as elevated body mass index (BMI), insulin resistance, and increased blood pressure**, which track into adulthood (Sahoo et al., 2015; CDC, 2022).

Conversely, nutrition education interventions have demonstrated **reductions in abdominal obesity and improved health behaviors**, even when immediate changes in clinical biomarkers are modest (Silveira et al., 2020).

Lifelong Impact of Childhood Nutrition

Eating behaviors and food preferences formed during childhood are likely to persist into adulthood, reinforcing the importance of early dietary patterns for **long-term chronic disease prevention** (Birch & Ventura, 2009; Craigie et al., 2011).

Children with poor diet quality are more likely to become adults with unhealthy dietary habits, increasing lifetime risk of cardiovascular disease, diabetes, and related health complications (CDC, 2022).

Relevance to the Eastern Shore of Virginia

The **Eastern Shore of Virginia faces disproportionate nutrition-related health challenges**, including food insecurity, limited access to healthy foods, and higher prevalence of chronic disease risk factors (Virginia Department of Health [VDH], 2024).

The Eastern Shore Health District Community Health Assessment identifies **poor nutrition and food access barriers as key contributors to chronic disease risk**, particularly among children and families (VDH, 2024). Given these conditions, **promoting healthy eating habits in school-age children on the Eastern Shore represents a critical preventive health strategy**, addressing both immediate nutritional needs and long-term disease prevention in a high-risk population.

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Healthy eating habits

Healthy eating habits in children are essential for preventing nutrition-related diseases and food insecurity during the summer month's places children on Virginia's Eastern Shore particularly in Accomack County at heightened risk for poor health outcomes.

When school meals are unavailable, children in food-insecure households are more likely to experience inadequate intake of essential nutrients, which is associated with impaired immune function, delayed growth, and increased risk for obesity and chronic diseases later in life (Coleman-Jensen et al., 2023; U.S. Department of Agriculture [USDA], 2022). The Eastern Shore Health District has identified food insecurity and limited access to healthy foods as significant community health concerns, contributing to chronic disease risk among children and families (Virginia Department of Health [VDH], 2024). Local observations indicating that more than 50% of youth experience inadequate nutrition during the summer months underscore the importance of consistent access to healthy foods as a preventive health strategy in this rural region.

The major health issues in Accomack County, Virginia include:

- Chronic diseases (cancer, diabetes, heart disease, hypertension),
- Mental health and behavioral risk factors,
- Lifestyle factors (poor diet, inactivity, tobacco use),
- Access and social health determinants, and
- Emerging infectious diseases like tick-borne illnesses.

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Fiscal Impact Summary

Accomack County Summer Youth Development Program

Prepared for: Accomack County Board of Supervisors

Presented by: Center for Community & Family Development

Program Overview

The Accomack County Summer Youth Development Program is a countywide, five-site initiative serving **500–600 elementary-aged children** during the summer months when access to structured learning, licensed childcare, and reliable nutrition is limited. The program operates for **8–10 weeks**, delivering academic enrichment, supervised care, transportation, meals, and youth development programming in partnership with schools, county agencies, and the business community.

Total Program Investment: \$953,000–\$958,000

Fiscal Rationale

This investment represents a **preventive and cost-effective fiscal strategy** that reduces long-term public expenditures while strengthening families, improving educational outcomes, and supporting workforce participation. Summer youth programming addresses known risk factors associated with academic regression, food insecurity, juvenile crime, and family economic instability—particularly in rural communities.

Cost Comparison and Long-Term Savings

- **Average annual cost to educate one child in Accomack County:** approximately \$12,700
- **Estimated annual cost to incarcerate one individual in Virginia:** approximately \$33,000

Preventive youth development programs cost a **fraction of remedial and correctional services**. Strategic early investments reduce the likelihood of future expenditures related to academic failure, juvenile justice involvement, and reliance on public assistance programs.

Cost Efficiency

- **Estimated Cost per Child:** approximately \$1,590–\$1,916 (depending on enrollment of 500–600 children)
- **Weekly Cost per Child:** approximately \$159–\$192
- **Includes:** full-day supervision, certified teachers, enrichment programming, meals, transportation, and administrative oversight

This represents a **high-value return on investment** given the scope, staffing intensity and duration of services provided.

Economic and Workforce Impact

The program provides measurable economic benefits to Accomack County by:

- Supporting working families with reliable, affordable summer childcare
- Creating seasonal employment for educators, aides, drivers, and support staff
- Strengthening the local labor pipeline through early workforce exposure
- Retaining public and private workforce participation during summer months

Public Safety and Community Impact

Research consistently shows that structured summer youth programming:

- Reduces juvenile crime and unsupervised risk behavior
- Improves school readiness, attendance, and academic performance
- Strengthens social-emotional skills and resilience
- Reduces future costs to law enforcement, courts, and social services

For rural communities like Accomack County, these outcomes translate into **measurable long-term cost avoidance**.

Funding Leverage and Sustainability

County funding serves as **seed investment**, not a stand-alone expense. The program leverages:

- **USDA meal programs** to offset nutrition costs
- **Sliding-scale family fees** generating approximately 20–30% of program revenue
- **Business community partnerships** (cash and in-kind contributions)
- **Grant funding opportunities**, including 21st Century Community Learning Centers and private foundations

Dedicated grant-writing capacity ensures continued pursuit of external funding and long-term sustainability.

Conclusion

The Accomack County Summer Youth Development Program is both a **social good and a fiscally responsible investment**. At approximately **\$955,000**, the program delivers immediate benefits while protecting public dollars by reducing future costs associated with education remediation, public safety, and social services.

Investing in youth today reduces costs tomorrow and strengthens Accomack County's future.

Accomack County Youth Population

1. Youth Population in Accomack County (by age group)

According to U.S. Census Bureau and ACS estimates:

Age Group	Estimated Population (Accomack County)
Under 5 years	~1,942 people
5 to 9 years	~1,977 people
10 to 14 years	~1,833 people
15 to 19 years	~1,956 people

Total youth under 18 can also be approximated:

- Persons under 18 are about **19.8% of the county population** (~33,411)
- That means roughly **6,600–6,800 people under age 18** live in Accomack County.

2. Accomack County Public Schools Enrollment (2024–2025)

The Virginia Department of Education reported official enrollment figures by grade. These are useful proxies for age group enrollment in public schools:

Public School Enrollment by Grade

(Data from Virginia School Quality Profiles)

Grade	Enrollment
Kindergarten	311–357 students
Grades 1–5	~1,639 students combined (approx.)
Grades 6–8	~1,081 students combined (approx.)
Grades 9–12	~1,567 students combined (approx.)
Post Graduate	~12–14 students
Total K–12 Enrollment	~4,625 students

Enrollment by Grade Group (Approximate Age Groups)

Age Range	Corresponding Grades	Approx. Enrollment
5–10 years	Kindergarten–Grade 5	~1,950 students
11–13 years	Grades 6–8	~1,080 students
14–18 years	Grades 9–12	~1,570 students

(Note: Some small variations in grade counts occur year to year; these are approximate totals based on most recent official reports.)

Summary Snapshot

Youth population (under 18):

- Total youth likely **6,600–6,800** countywide
- Age breakdown shows significant groups at **5–9, 10–14, and 15–17 / 18 years**

Public school enrollment (K–12):

- **~4,625 students** enrolled in Accomack County Public Schools in 2024–25
- Roughly:
 - **~42%** elementary (K–5)
 - **~23%** middle (6–8)
 - **~34%** high school (9–12)

(Percentages approximate; individual grade counts vary.)

Interpretation for Planning

- **Not all school-aged youth are enrolled in public school** — some attend private, are homeschooled, or are out of school.
- Comparing county age group totals (~6,800 under 18) with K–12 enrollment (~4,625) suggests **~2,100–2,300 youth may not be in the public system**, reinforcing the need to consider **non-public school youth** in summer programming planning.

Departmental Budget Request 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.

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.

Departmental Budget Request 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. The Nassawadox Creek dredging project permitting is underway. The initial disposal strategy was not approved by VMRC. The Town of Tangier has been identified as the site of dredge spoil placement. The Tiger Beetle has habitat on the Tangier beach and addressing this challenge has slowed the project.
2. Six houses are rehabilitated and four demolitions are complete in the Onancock Northeast Neighborhood Revitalization Project.
3. The Wishart's Point Planning Grant has been awarded. The Horntown CDBG Implementation grant was not awarded but staff asked for a review to determine how the grant application could be improved and it will be resubmitted with a few modifications to make it more competitive.
4. A-NPDC planning staff completed the regional Columbia Aquifer well testing program. Staff coordinated regional planning groups including the Ground Water Committee, Navigable Waterways Committee, and Economic Development Committee.
5. A-NPDC staff administered the Eastern Shore of Virginia Revolving Loan Fund and is managing a loan for a Onancock small business.
6. The Makemie Park CDBG Urgent Needs project has been closed out. The failing community system has been removed and 26 houses now have septic systems.
7. A-NPDC staff administering a VDH grant to repair and replace septic systems.
8. The A-NPDC is administering the new Accomack County VDEM HMGP housing elevation project.

Major Issues to Address in the Next Two Fiscal Years:

1. White Paper on Virginia policy options on septic systems such as the Soil Drainage Management Plan 12VAC5-610-600.
2. VDEM funded elevation project of eight houses including three on Tangier island. Obtain engineer and complete designs. Begin elevation.
3. Resubmittal of Horntown CDBG Improvement Implementation Grant and Northampton Scattered Site CDBG.
4. Submittal of Wishart's Point CDBG Improvement Grant.
5. Submittal of regional grant applications such as the MARAD working waterfront assessment, VDH septic system repair and replacement, drone technology, brownfields redevelopment and various trail improvement grants to enhance the regional rail trail.
6. Complete the FEMA required multi-jurisdictional Regional Hazard Mitigation Plan 5-year update.
7. Assist the Town of Tangier in completing a feasibility study for a beneficial use project of dredged material and research funding sources.
8. Assist the Town of Onancock in the close out of the Northeast Neighborhood Revitalization Project.
9. Complete the Eastern Shore Rail Trail design and begin construction between Onley and Machipongo, Virginia.
10. Assist the ESVHA and A-NRHA, staffed by the A-NPDC, develop new affordable and workforce development housing in Accomack and Northampton Counties.
11. Assist ESVHA and A-NRHA, staffed by the A-NPDC, manage over 200 units in Accomack and Northampton Counties.

Departmental Budget Request 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:

A: Outcome 1: We write applications and obtain resources.

Measure Descriptions	FY2024	FY2025	Current Goal	Comments
1. Workload Measure Number of new state and federal grant applications submitted.	10	15	15	Brownfields has increased the base number
2. Performance Measure : Total direct funds from state or federal sources expended FY26 1Q		\$246,528	\$500,000	Expected to increase as Rail Trail construction begins
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.	13	8	10	

Outcomes and Workload/Performance Measures:

B. Outcome 2: We assist localities/agencies in managing projects.

Outcomes and Measure Descriptions	FY2024	FY2025	Current Goal	Comments
1. Workload Measure Number of projects administered by the A-NPDC	50	40	40	average grant is increasing
2. Performance Measure Construction and client services dollars expended in the local economy as a result of these projects.	\$810,000	\$955,190	\$1,000,000	
3. Performance Measure Number of housing units, infrastructure, or construction improvements.	20	20	20	

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.	1117	1356	1300	
2. Performance Measure Number of clients below 50% of Area Median Income	907	1196	1200	
3. Performance Measure Number of clients who received financial literacy, homeownership counseling, or foreclosure/mortgage counseling	257	635	650	

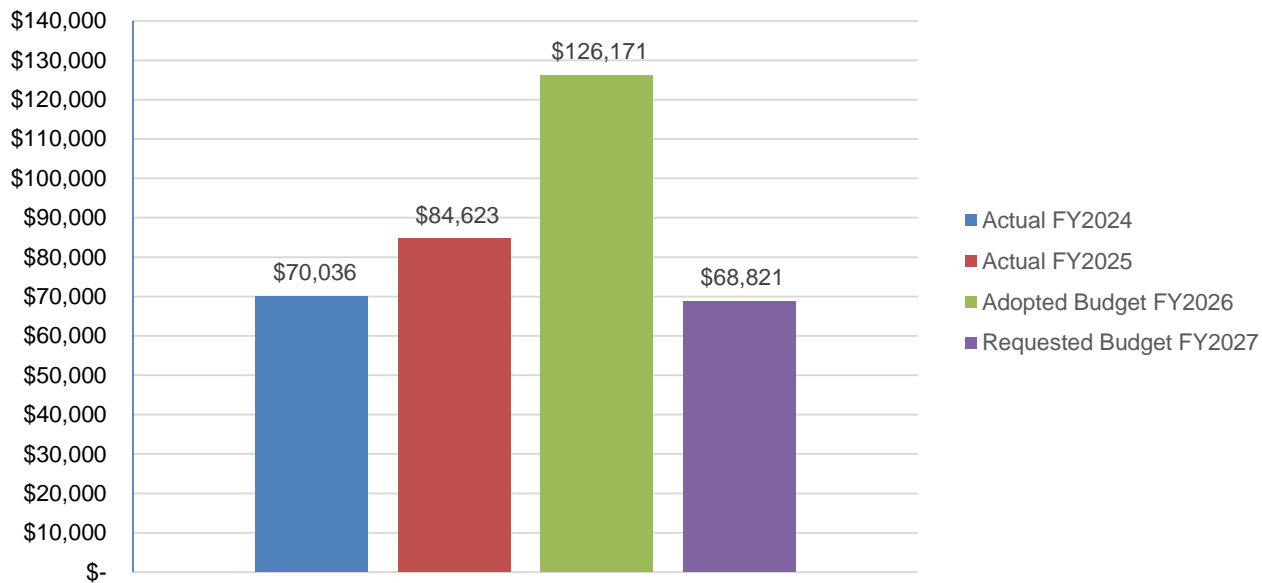
Departmental Budget Request Summary & Performance Snapshot

Department or Agency:	Accomack-Northampton Planning District Commission	Department Number:	101.8101
Fund:	General Fund	Function:	Community Development

Expenditure History

Expenditure Category	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Requested Budget FY2027	% Change
Operating Subsidy	\$ 70,036	\$ 84,623	\$ 126,171	\$ 68,821	-45%
Total	70,036	84,623	126,171	68,821	-45%

Local Funding History



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	Requested Budget FY2027	% 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) Requested

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/ (Decrease)
Separation of Navigable Waterways Committee	J1	Recurring	\$ (7,350)
TOTAL			\$ (7,350)

Contact Information

Name:	Elaine Meil	Address 1:	P. O. Box 417
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Departmental Budget Request Summary & Performance Snapshot

Department or Agency:	Accomack-Northampton Planning District Commission	Department Number:	101.8101
Fund:	General Fund	Function:	Community Development

Budget Increase Justifications:

JUSTIFICATION # 1:		Additional Cost:
Short Desc.	Separation of Navigable Waterways Committee	\$ (7,350)
Detailed Explanation:	The Committee has begun project work. Similar to the Ground Water Committee transparency will be improved by a standalone request.	
GL Account:		
JUSTIFICATION # 2:		Additional Cost:
Short Desc.		\$ -
Detailed Explanation:		
GL Account:		
TOTAL ADDITIONAL FUNDING REQUESTED		\$ (7,350)

Departmental Budget Request Summary & Performance Snapshot

Department or Agency:	Eastern Shore Regional Navigable Waterways Committee (ESRNWC)	Department Number:	101.8101
Fund:	General Fund	Function:	Community Development

Mission Statement:

The mission of the Eastern Shore Regional Navigable Waterways Committee (ESRNWC) is to serve as a bi-county forum that studies and tracks navigable waterway conditions, prioritizes navigation needs, and advances practical dredging and dredged material placement solutions through coordinated planning, agency engagement, and project development support to Accomack and Northampton Counties

Description of Services Provided:

Regional coordination and staffing support for a bi-county committee focused on navigable waterway conditions, dredging needs, and dredged material placement constraints affecting working waterfronts, public access, and maritime safety.

Project development support and readiness activities (problem definition, stakeholder engagement, permitting coordination, funding alignment, and schedule risk reduction) for priority waterways and dredging/placement concepts.

Intergovernmental engagement and facilitation among localities, state agencies, federal partners (including navigation and waterway stakeholders), and community users to improve decision-making, transparency, and responsiveness.

Documentation and communications support (agendas, meeting materials, action tracking, public-facing summaries, and coordination correspondence) to maintain continuity across multi-year projects and funding cycles.

Support to regional initiatives that reduce long-term dredging costs and delays by identifying sustainable dredged material placement capacity and beneficial use opportunities.

Current Departmental Goals:

Advance priority dredging projects by pairing channel needs with implementable placement solutions (including beneficial use and upland placement where required) to reduce cost and schedule risk.

Deliver and implement the Eastern Shore Dredged Material Management Plan under the regional Dredge Material Management Initiative, emphasizing sustainable placement capacity and actionable next steps.

Maintain consistent navigation-safety coordination and stakeholder responsiveness, including tracking channel condition concerns and facilitating communication pathways during ATON/marking changes and navigability issues.

Strengthen interagency coordination to reduce recurring regulatory and logistical barriers that disproportionately impact rural, maritime communities and working waterfronts.

Maintain a transparent, documented prioritization process that supports future grant competitiveness and aligns local needs with state and federal program requirements.

Departmental Budget Request Summary & Performance Snapshot

Department or Agency:	Eastern Shore Regional Navigable Waterways Committee (ESRNWC)	Department Number:	101.8101
Fund:	General Fund	Function:	Community Development

Accomplishments and Challenges in the last 2 fiscal years:

Beneficial use success & reinvestment: Kings Creek Phase 2 dredging was completed in November 2023 with 22,888 CY beneficially used for Cape Charles beach restoration; remaining funds were positioned for transfer to support Nassawadox Creek implementation.

Secured/advanced WMF grant support: VPA authorized WMF grant funding (including up to \$1.1M for Nassawadox permitting/advancement and recognition of the Kings Creek transfer), strengthening the pipeline for a major working-waterway project.

Regional DMMP initiative underway: VPA authorized \$3,048,500 for the Middle Peninsula & Eastern Shore Dredge Material Management Initiative; ESRNWC/A-NPDC advanced coordination steps, including pre-application engagement focused on Tangier placement concepts and execution of an inter-PDC service agreement.

Navigation safety engagement: The Committee facilitated stakeholder awareness and comment pathways for proposed USCG changes in channel marking (Metompkin Channel) using formal LNM processes.

Federal channel performance advocacy: The Committee elevated concerns regarding federal maintenance outcomes and condition surveys affecting critical channels serving local commerce and USCG Station Wachapreague operations, including requests for corrective action and improved coordination.

Major Issues to Address in the Next Two Fiscal Years:

Dredged material placement constraints and cost escalation: Limited viable disposal/placement options—and regulatory determinations requiring shifts from nearshore concepts to upland alternatives—have increased costs and complexity for local dredging (notably Nassawadox/Tangier logistics).

Federal maintenance reliability and residual shoaling concerns: Contractor performance issues and post-dredge template shortfalls have triggered local user complaints and heightened the need for condition surveys and corrective strategies.

Regulatory uncertainty affecting resilience and beneficial use: Species and consultation requirements can create recurring delays/costs for small rural communities, driving the need for programmatic solutions and higher-level coordination.

Departmental Budget Request Summary & Performance Snapshot

Department or Agency:	Eastern Shore Regional Navigable Waterways Committee (ESRNWC)	Department Number:	101.8101
Fund:	General Fund	Function:	Community Development

Outcomes and Workload/Performance Measures:

A. Outcome 1:

Measure Descriptions	FY2025	FY2026	Current Goal	Comments
1. Workload Measure Number of new state and federal grant applications submitted.	1	2	2	
2. Performance Measure : Total state and federal funds secured in FY which matched local funds.	\$1,518,600	\$2,093,145	\$2,720,000	
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.	1	3	2	Accomack and Northampton Counties as well as Tangier Island

B. Outcome 2: We assist localities/agencies in managing projects.

Outcomes and Measure Descriptions	FY2025	FY2026	Current Goal	Comments
1. Workload Measure Number of projects administered by the A-NPDC	5	5	4	Kings Creek, Nassawadox Creek, Folly Creek, Red Bank, Regional Dredge Material Management Plan
2. Performance Measure Number of infrastructure or construction improvements.	N/A	N/A	2	Kings Creek construction completed FY24.

C. Outcome 3: We strengthen navigable waterways through coordinated dredging planning, interagency technical assistance, and project implementation support.

Outcomes and Measure Descriptions	FY2025	FY2026	Current Goal	Comments
1. Workload Measure Total number of ESRNWC public and strategy meetings held (including meetings supported with agendas/minutes/materials and stakeholder coordination).	20	24	32	
2. Performance Measure Number of federal, state, and regional technical assistance actions completed to advance dredging and dredged material placement solutions (e.g., regional jurisdictional advocacy, state and federal government agencies assistance, funding consultations, permitting strategy, survey/engineering coordination).	23	35	40	Including Federal and State advocacy for Wachapreague Dredging performance and USCG staffing concerns, ATON reestablishment in Oyster Creek, Sand Shoal Channel, and Sand Shoal Inlet, as well as technical assistance to VPA/Rocket Lab towards Sloop Gut Dredging effort

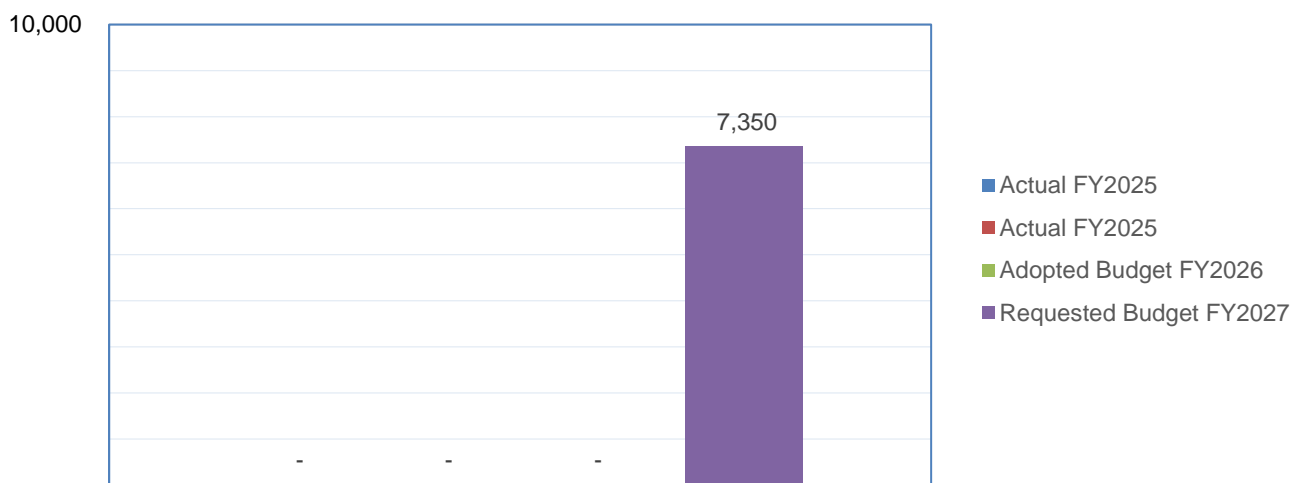
Departmental Budget Request Summary & Performance Snapshot

Department or Agency:	Eastern Shore Regional Navigable Waterways Committee (ESRNWC)	Department Number:	101.8101
Fund:	General Fund	Function:	Community Development

Expenditure History

Expenditure Category	Actual FY2025	Actual FY2025	Adopted Budget FY2026	Requested Budget FY2027	% Change
Operating Subsidy	\$ -	\$ -	\$ -	\$ 7,350	100%
Total	-	-	-	7,350	100%

Local Funding History



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	Requested Budget FY2027	% 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) Requested

Description of Increase/(Decrease)	Link to Justification	Funding Source <i>Central Acct Use Only</i>	Increase/ (Decrease)
ESRNWC Committee Operating Support	J1	Recurring	\$ 5,000
ES Navigable Waterways Committee Fee & Mileage (Previously part of ANPDC)	J2	Recurring	\$ 2,350
TOTAL			\$ 7,350

Contact Information

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Departmental Budget Request Summary & Performance Snapshot

Department or Agency:	Eastern Shore Regional Navigable Waterways Committee (ESRNWC)	Department Number:	101.8101
Fund:	General Fund	Function:	Community Development

Budget Increase Justifications:

JUSTIFICATION # 1:		Additional Cost:
Short Desc.	ESRNWC Committee Operating Support	\$ 5,000
Detailed Explanation:	<p>This request establishes Accomack County’s first stand-alone operating contribution for the Eastern Shore Regional Navigable Waterways Committee (ESRNWC). While the Committee has historically been supported through A-NPDC staffing and prior general fund structures, the scope and urgency of current waterway challenges now require a dedicated, transparent operating request tied directly to Committee functions and deliverables. This funding supports the foundational work that makes dredging feasible on the Eastern Shore: convening and documenting quarterly meetings; maintaining continuity across multi-year dredging and placement initiatives; supporting stakeholder and agency coordination; and producing the planning, communications, and tracking materials needed to reduce project risk and improve grant competitiveness. With escalating placement constraints and increasing regulatory and logistical complexity, the Committee’s role in moving projects from “known need” to “fundable and implementable” has become essential. A modest operating contribution will sustain the ESRNWC’s proven regional coordination model and enable continued progress on priority initiatives including dredging/placement advancement activities, navigation safety engagement, and the Eastern Shore Dredged Material Management Plan implementation pathway.</p>	
GL Account:	n/a	
JUSTIFICATION # 2:		Additional Cost:
Short Desc.	ES Navigable Waterways Committee Fee & Mileage	\$ 2,350
Detailed Explanation:	<p>This request continues Accomack County’s share of the ESRNWC Committee Fee & Mileage costs that support member participation and the administrative needs required to sustain quarterly meetings, partner coordination, and on-the-ground engagement. This item follows the FY2026 budget increase justification language and is intended to maintain continuity of operations and participation support for a bi-county committee that must regularly coordinate with state and federal partners, local working-waterway stakeholders, and community users on dredging, placement, and navigability issues. This cost is already included in FY2026 funding and is carried forward to maintain the Committee’s operating stability as project demands remain high.</p>	
GL Account:	n/a	
TOTAL ADDITIONAL FUNDING REQUESTED		\$ 7,350

Departmental Budget Request 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 during the COVID-19 pandemic with Executive Orders, funding opportunities, and recovery/resiliency trainings.

Departmental Budget Request 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 2026. 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, Philadelphia, Pennsylvania, Raleigh, North Carolina, 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:

The "Virginia is for Shore Lovers" logo continues to be a go to for towns on the Eastern Shore every year. The ESVA Tourism Summit continued for a fourth year in February 2025, 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 2024, we hosted a the VA 250 Mobile Museum at the Eastern Shore Agricultural Fair. Turnout was very positive and included travelers and locals visiting. In our paid advertising campaigns, we have conducted 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 100,000 direct visitors to our website.

The Eastern Shore Tourism Commission is present and active on 7 social media channels, which have over 42,000 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 102,000 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 updating our new app.

Our 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.

Departmental Budget Request Summary & Performance Snapshot

Department or Agency:	Eastern Shore Tourism Commission	Department Number:	101.8109
Fund:	General Fund	Function:	Community Development

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.

Outcomes and Workload/Performance Measures:

A. Outcome 1: Increase in regional tourism-related spending as defined by the Virginia Tourism Corporation.

Measure Descriptions	2023	2024	Current Goal	Comments
Measure	\$249.9 million	\$261.6 million	\$270 million	Exceeded our goal for 2024, and we look to up our goal to \$270
Measure				
Measure				

Outcomes and Workload/Performance Measures:

B. Outcome 2: Increase in tourism-related local taxes.

Outcomes and Measure Descriptions	2023	2024	Current Goal	Comments
Measure	9.9 million	9.8 million	10.1 million	Exceeded our goal for 2024, and we look to up our goal to \$10.1 million.
Measure				
Measure				

C. Outcome 3: Increase in unique visitors to ESVA Tourism Commission website/Blog.

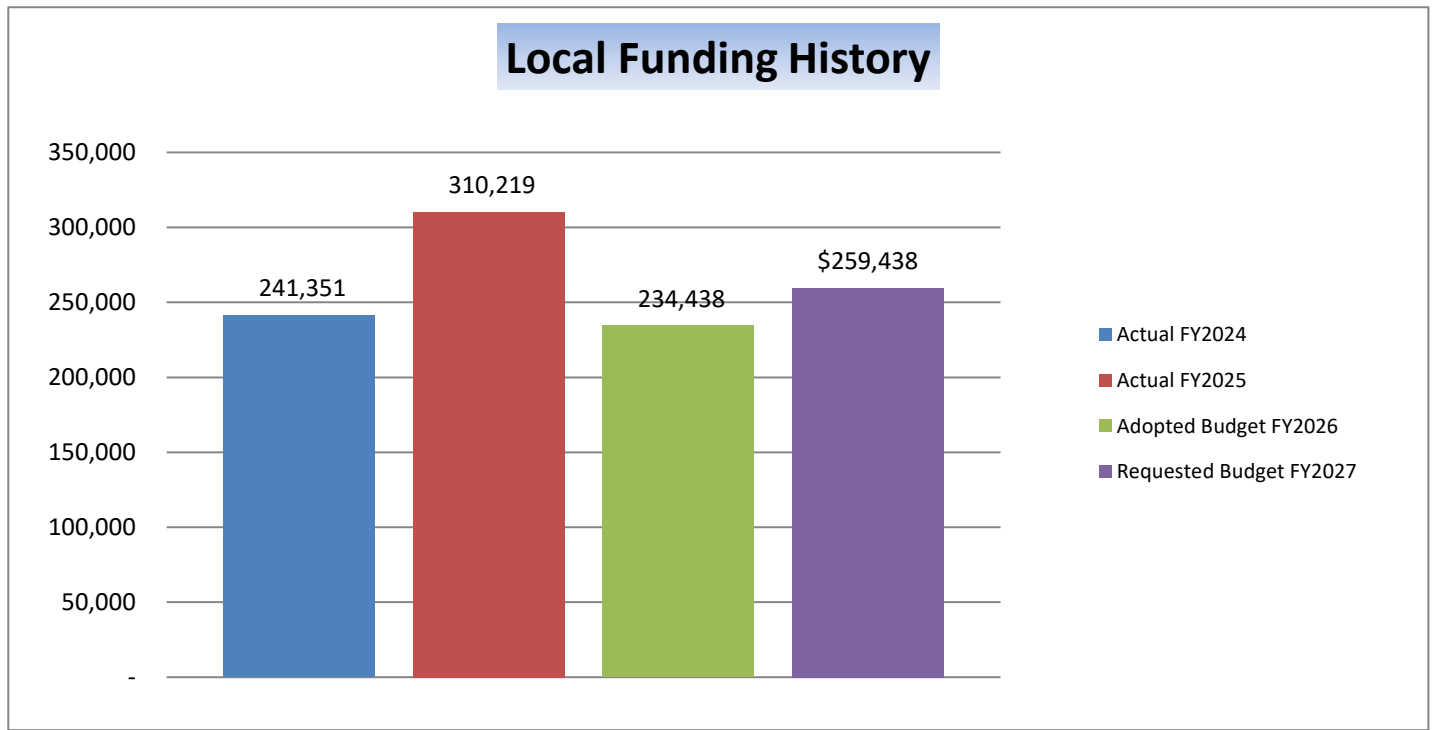
Outcomes and Measure Descriptions	2023	2024	Current Goal	Comments
Measure	60,326	102,974	120,000	We exceeded our goal, and look to increase again.
Measure				
Measure				

Expenditure History

Expenditure Category	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Requested Budget FY2027	% Change
Operating Subsidy	241,351	310,219	234,438	259,438	11%
Total	241,351	310,219	234,438	259,438	11%

Departmental Budget Request 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 FY2024	Adopted Budget FY2025	Adopted Budget FY2026	Requested Budget FY2027	% Change
No County Positions	0.0	0.0	0.0	0.0	0%
					0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increases/(Decreases) Requested

Description of Increase/(Decrease)	Link to Justification	Funding Source <i>Central Acct Use Only</i>	Increase/ (Decrease)
Staff Benefits	J1		\$ 5,000
Expand Marketing Efforts	J2		\$ 20,000
	J4		\$ -
	J5		\$ -
TOTAL			\$ 25,000

Contact Information

Name:	Robert Sabbatini	Address 1:	19056 Parkway
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Departmental Budget Request Summary & Performance Snapshot

Department or Agency:	Eastern Shore Tourism Commission	Department Number:	101.8109
Fund:	General Fund	Function:	Community Development

Budget Increase Justifications:

JUSTIFICATION # 1:		Additional Cost:
Short Desc.	Expand Marketing Efforts	\$ 20,000
Detailed Explanation:	The ESVA Tourism Commission plans to continue expansion of our marketing efforts across the United States and abroad. This increase will allow us to continue to gain momentum in areas we currently do not advertise in.	
GL Account:	n/a	
JUSTIFICATION # 2:		Additional Cost:
Short Desc.	Staff Benefits	\$ 5,000
Detailed Explanation:	The ESVA Tourism Commission has an extraordinary staff. We need to keep these individuals in their current roles. In order to do that, a comprehensive benefits package is needed. The cost of benefits continues to increase. This increase will allow us to continue to retain Tourism Staff.	
GL Account:	n/a	
JUSTIFICATION # 3:		Additional Cost:
Short Desc.		
Detailed Explanation:		
GL Account:	n/a	
TOTAL ADDITIONAL FUNDING REQUESTED		\$ 25,000

Departmental Budget Request 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) ORANGE Route 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.

Departmental Budget Request Summary & Performance Snapshot

Department or Agency:	Star Transit	Department Number:	101.8110
Fund:	General Fund	Function:	Community Development

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 FY25, STAR Transit had an outstanding safety record, having no accidents that affected transit service schedules. Also during FY25, STAR Transit launched the Orange Route to service Onancock, Onley, and Daugherty with impressive ridership immediately. 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.

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	FY2024	FY2025	Current Goal	Comments
1. Workload Measure - Passenger one way boarding's	104,354	98,845	104,000	STAR Transit saw record ridership in FY24
2. Performance Measure - Cost Per Hour	\$ 68	\$ 70	\$ 74	Increased costs for CPL, Insurance & Maintenance
3. Performance Measure - Service Failures	0	0	0	Operating 16,510 revenue hours

Departmental Budget Request Summary & Performance Snapshot

Department or Agency:	Star Transit	Department Number:	101.8110
Fund:	General Fund	Function:	Community Development

Outcomes and Workload/Performance Measures:

B. Outcome 2:

Outcomes and Measure Descriptions	FY20__	FY20__	Current Goal	Comments
1. Workload Measure				
2. Performance Measure				
3. Performance Measure				

C. Outcome 3:

Outcomes and Measure Descriptions	FY20__	FY20__	Current Goal	Comments
1. Workload Measure				
2. Performance Measure				
3. Performance Measure				

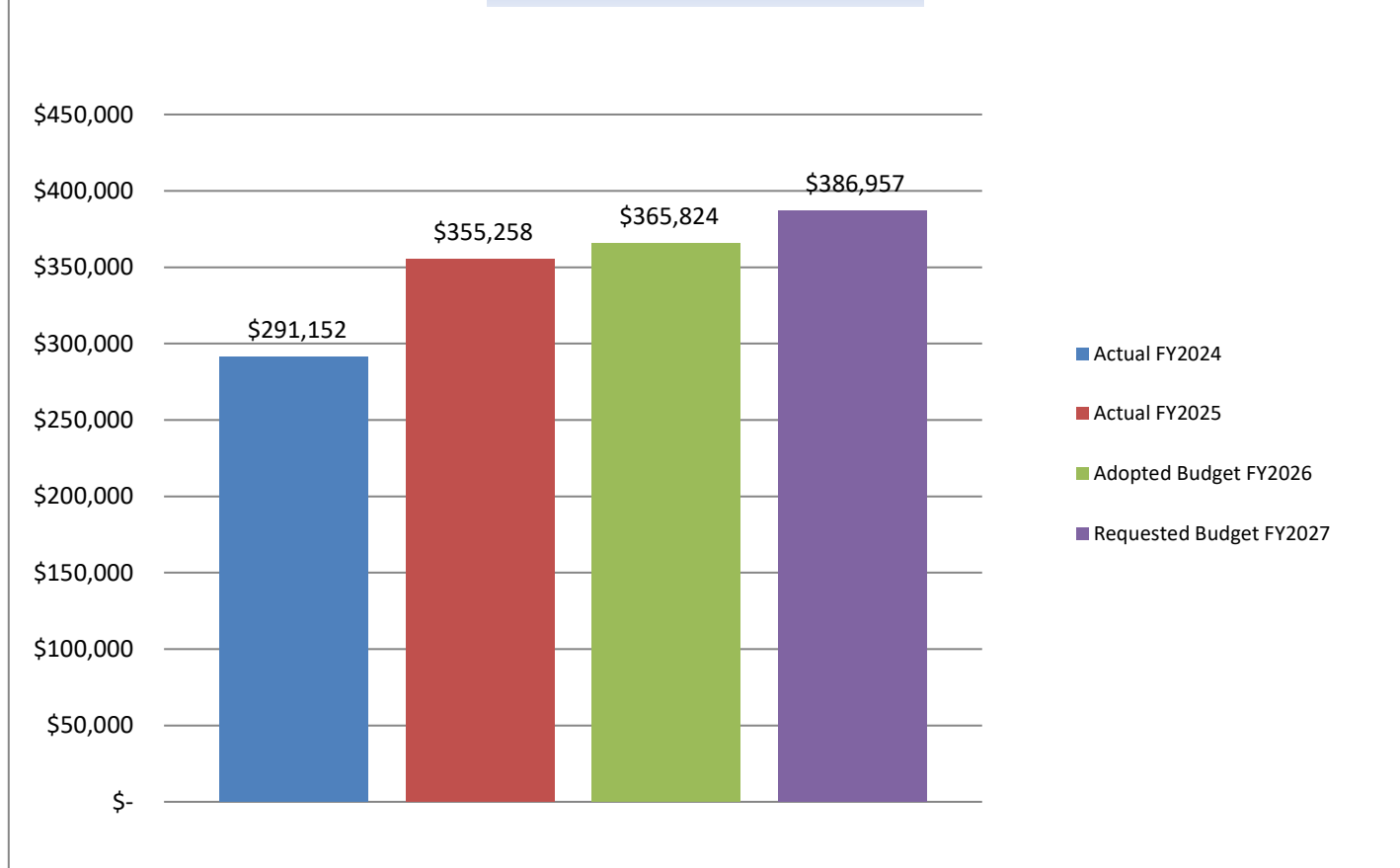
Expenditure History

Expenditure Category	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Requested Budget FY2027	% Change
Operating Subsidy	\$ 291,152	\$ 355,258	\$ 365,824	\$ 386,957	6%
Total	291,152	355,258	365,824	386,957	6%

Departmental Budget Request Summary & Performance Snapshot

Department or Agency:	Star Transit	Department Number:	101.8110
Fund:	General Fund	Function:	Community Development

Local Funding History



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	Requested Budget FY2027	% 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) Requested

Description of Increase/(Decrease)	Link to Justification	Funding Source <i>Central Acct Use Only</i>	Increase/ (Decrease)
Driver Shortage, Salary scale adjustments, Insurance	J1	Recurring	\$ 21,133
	J2		-
TOTAL			\$ 21,133

Contact Information

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Telephone:	540-338-1610 x2104	Zip Code:	20134

Departmental Budget Request Summary & Performance Snapshot

Department or Agency:	Star Transit	Department Number:	101.8110
Fund:	General Fund	Function:	Community Development

Budget Increase Justifications:

JUSTIFICATION # 1:		Additional Cost:
Short Desc.	Driver Shortage, Salary scale adjustments, Insurance	\$ 21,133
Detailed Explanation:	In an effort to remain competitive in the labor market and to ensure continuity of service, an increase to wages was approved for FY26. As hiring continues to be difficult, and with the economic inflation we are experiencing, an additional increase to wages is included in the FY27 budget. General insurance and workers compensation insurance increases realized during the calendar year 2025 have also prompted an increased projection in FY27 budgets.	
GL Account:	n/a	
JUSTIFICATION # 2:		Additional Cost:
Short Desc.		\$ -
Detailed Explanation:		
GL Account:	n/a	
TOTAL ADDITIONAL FUNDING REQUESTED		\$ 21,133

Departmental Budget Request 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 growing membership of over 325 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-Northampton Planning District Commission, Accomack County Economic Development Committee, Eastern Shore Community College, U.S. Fish & Wildlife, National Park Service, NASA Wallops Flight Facility, Virginia Spaceport Authority, and Rocket Lab, which aid in our ability to promote, educate, and offer opportunities to our business and civic communities.

Departmental Budget Request Summary & Performance Snapshot

Department or Agency:	Chincoteague Chamber of Commerce	Department Number:	101.8110
Fund:	General Fund	Function:	Economic Development/Tourism

Current Departmental Goals:

1. Facilitate a two-part Tourism Action Plan beginning in January 2026 to develop a strategic plan supporting tourism on Chincoteague Island. These meetings will be an opportunity for our partners to share their business or organization's goals, future plans, and challenges as well as provide input and ideas on how Chincoteague and its partners can best work together to support the tourism industry. The result will be a tourism action plan with short and long-term goals to help grow our local economy. The last plan was developed in 2018.
2. Facilitate an internal Chamber Strategic Plan in the fall of 2026 to establish clear priorities, align staff and board efforts, and ensure that our resources and initiatives support the long-term success of the Chincoteague Chamber of Commerce and the community we serve.
3. 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 and Facebook Ads; and organic marketing from social media shares.
4. Business development is an integral part of growing the Chamber and growing economic prosperity in the Town of Chincoteague. This includes cultivating entrepreneurs, meeting with potential new business owners, and advocating for business relocation to Chincoteague.
5. 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.
6. Membership services encompasses networking opportunities, and information dissemination among members, business referrals, workshops, and awards.
7. 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 an 87.17% 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.

Surpassed pre-COVID membership retention rate (89.51% in 2020) in 2025 with a 94.12% membership retention rate, welcomed 56 new members, and hosted 9 ribbon cuttings, 28 networking opportunities, and 21 workforce development, job fairs, partnerships, and collaborations.

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, Accomack County, and Commonwealth.

Departmental Budget Request Summary & Performance Snapshot

Department or Agency:	Chincoteague Chamber of Commerce	Department Number:	101.8110
Fund:	General Fund	Function:	Economic Development/Tourism

Successfully administered a Virginia Tourism Corporation Destination Marketing Organization (DMO) grant which encouraged off-season visitation through a fall giveaway managed by LocaliQ / USAToday. Through our partnerships with local accommodations, restaurants, shops, activities, and other businesses, we highlighted the beauty of and travel opportunities available in Chincoteague Island in the fall. This promotion included audience and geo targeted marketing across Virginia, Maryland, and Pennsylvania in 15 specific markets and offered a significant ROI with lead generation (which we have and will continue to retarget with marketing efforts), database growth, and social and website traffic, driving more interest in visitation and interest beyond the month-long promotion.

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 lag. Each have grown to be destination events, bringing weekend guests to eat, stay and play.

Partnered with Town of Chincoteague & Museum of Chincoteague Island to develop VA250 projects to celebrate the 250th birth of our country in 2026.

Instituted several new initiatives in 2025 to increase chamber membership, offer new networking opportunities for chamber and potential chamber members, gain visibility throughout the community, provide a more user-friendly and cohesive experience on our website, and refine branding efforts.

Challenges:

The year 2025 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. Funding required to bring influential business consultants, professional speakers, and training events to membership and business community.
2. Staffing requirements to onboard and maintain new Chamber technologies being implemented to benefit visitors and membership.
3. Uncertainty of venues for future festivals due to potential transfer of venue ownership.
4. Grants - Although grants have been extremely beneficial to our mission and have continued to support the Chamber in FY2025, they also require staffing resources to plan, implement, and report metrics and are not a long-term or reliable source of sustainability.

Departmental Budget Request Summary & Performance Snapshot

Department or Agency:	Chincoteague Chamber of Commerce	Department Number:	101.8110
Fund:	General Fund	Function:	Economic Development/Tourism

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 60.85% in FY2025. 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 or find other revenue sources to minimize negative impacts on overall profitability. Future ticket price increases will eventually result in a correlating shift in demand.

Additionally, while festivals have sold out for many years, neither the Chincoteague Seafood or Oyster Festival, sold out in 2025 as tourism was impacted by national travel trends causing a negative impact on profitability.

Outcomes and Workload/Performance Measures:

A. Outcome 1:

Measure Descriptions	FY2024	FY2025	Current Goal	Comments
1. Workload Measure: Increase Visitation to Chincoteague Island.	\$2,472,816	\$2,521,927	\$2,575,000	Based on Town of Chincoteague Fiscal Year Transient Occupancy Tax Revenue
2. Performance Measure: Number of Hits to Website.	292,113	341,183	375,000	(Based on Chamber Calendar Year) with FY2025 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	47,351	61,280	67,500	(Based on Chamber Calendar Year) with FY2025 being a January-November actual w/ December projection.

Outcomes and Workload/Performance Measures (cont'd):

B. Outcome 2:

Outcomes and Measure Descriptions	FY2024	FY2025	Current Goal	Comments
1. Performance Measure - Number of Social Media Followers	65,898	70,832	78,000	(Based on Chamber Calendar Year) with FY2025 being a January-November actual w/ December projection
2. Performance Measure - Number of Social Media Reaches	4,821,834	4,799,463	5,100,000	(Based on Chamber Calendar Year) with FY2025 being a January-November actual w/ December projection
2. Performance Measure - Number of Social Media Engagements	138,117	141,421	155,000	(Based on Chamber Calendar Year) with FY2025 being a January-November actual w/ December projection

Departmental Budget Request Summary & Performance Snapshot

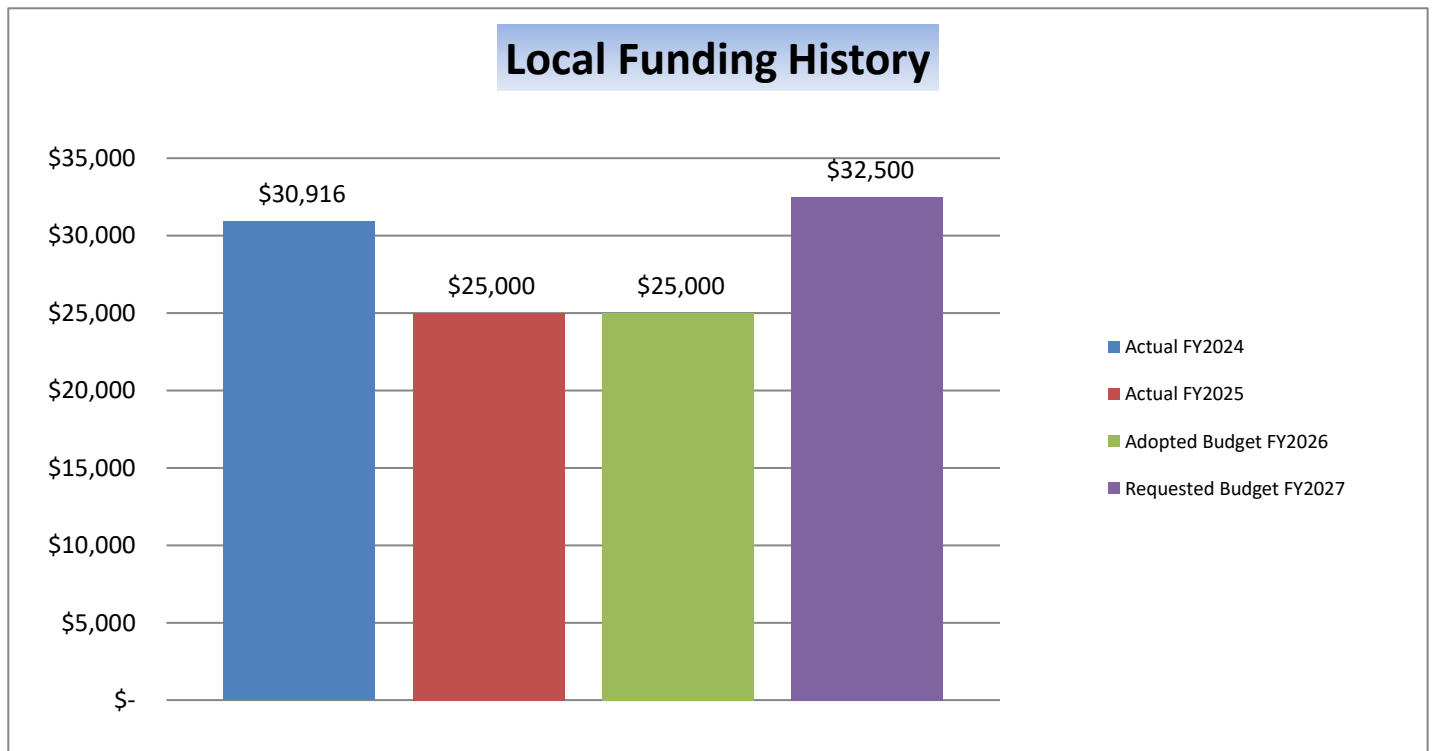
Department or Agency:	Chincoteague Chamber of Commerce	Department Number:	101.8110
Fund:	General Fund	Function:	Economic Development/Tourism

C. Outcome 3:

Outcomes and Measure Descriptions	FY2024	FY2025	Current Goal	Comments
1. Workload Measure - Number of Business Opportunities Offered (networking, workshops, outreach)	21	37	40	(Based on Chamber Calendar Year)
2. Performance Measure - Number of New Members	24	56	60	(Based on Chamber Calendar Year)
3. Performance Measure - Business Membership Retention Percentage	87.17%	94.12%	95.00%	(Based on Chamber Calendar Year)

Expenditure History

Expenditure Category	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Requested Budget FY2027	% Change
Operating Subsidy	\$ 30,916	\$ 25,000	\$ 25,000	\$ 32,500	30%
Total	30,916	25,000	25,000	32,500	30%



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	Requested Budget FY2027	% Change
No County Positions	0.0	0.0	0.0	0.0	0%
		371	0.0	0.0	0%
Total	0.0	371	0.0	0.0	0%

Departmental Budget Request Summary & Performance Snapshot

Department or Agency:	Chincoteague Chamber of Commerce	Department Number:	101.8110
Fund:	General Fund	Function:	Economic Development/Tourism

Summary of Budget Increases/(Decreases) Requested

Description of Increase/(Decrease)	Link to Justification	Funding Source <i>Central Acct Use Only</i>	Increase/ (Decrease)
Subsidize Payroll & Health Care Benefits Offered to FTE	J1	Recurring	\$ 7,500
	J2		-
TOTAL			\$ 7,500

Contact Information

Name:	Joanne Moore	Address 1:	Chincoteague Chamber of Commerce
Title:	Executive Director	Address 2:	6733 Maddox Boulevard
Email:	director@chincoteaguechamber.com	City/State:	Chincoteague Island, VA
Telephone:	757-336-6161	Zip Code:	23336

Departmental Budget Request Summary & Performance Snapshot

Department or Agency:	Chincoteague Chamber of Commerce	Department Number:	101.8110
Fund:	General Fund	Function:	Economic Development/Tourism

Budget Increase Justifications:

JUSTIFICATION # 1:		Additional Cost:
Short Desc.	Subsidize Payroll & Health Care Benefits Offered to FTE	\$ 7,500
Detailed Explanation:	<p>As a Destination Marketing Organization, the Chamber is tasked with increasing visitation to the area and operates as a Certified Visitor Center. With the assistance of Virginia Tourism Corporation, a Tourism Action Plan was completed in 2018 which identifies short-term, mid-term, and long-term goals focused on marketing, business development, entrepreneurial opportunities, business retention, and membership services with tourism as the backdrop to each goal. We look forward to developing and implementing a new Tourism Action Plan in 2026 to further these goals.</p> <p>With a focus on the business community and tourism, the Chamber is part of a diverse economic engine and an essential community partner bringing together local, state and federal entities to build stronger businesses which can in turn support the results of our marketing efforts. Virginia Tourism Corporation reports that for every \$1 invested in tourism, the community reaps \$7 in economic benefits through economic churn, job creation, business profits and tax revenue.</p> <p>According to Tourism Economics 2024 Economic Impact of Visitors in Virginia presented by Virginia Tourism Corporation, Coastal Eastern Shore (Accomack & Northampton Counties) generated \$261.6 million in visitor spending in 2024, which is a 5.5% increase over 2023 and a 42.79% increase over 2019. The region was the #4 region of Virginia's 10 regions in growth. Accomack County generated over \$261.6 million of that visitor spending with a 7.0% increase over 2023.</p> <p>Tourism has been an economic driver of Accomack County for many years and is a growing industry due to diverse tourism products such as space, nature, beaches, birding, outdoor activities, coastal cuisine, and experiential opportunities that tell our unique story in a rural setting in close proximity to major cities.</p> <p>Chincoteague Chamber of Commerce marketing efforts continue to increase visitation to Chincoteague Island and in turn directly generated additional tax revenue to the County. New high-end camping experiences, increase in property management accommodations, and the collection of taxes from third party booking sites continue to help with this growth.</p> <p>To continue to grow and market our tourism products, promote our business community, and provide visitor services as a Certified Visitor Center, the Chamber requests annual funding from Accomack County to subsidize salaries and health care benefits for our three full-time employees, as health care coverage is a critical investment that directly benefits both our employees and the broader community.</p> <p>The Chamber was understaffed from 2020-2024 due to the financial ramifications of and workforce issues resulting from the pandemic. Once in a position to rehire, the Chamber struggled to find and retain qualified employees as job seekers are looking for higher wages and health care benefits. The effects were quantified by the decrease in our social media and membership performance measures. To be more competitive, the Chamber revamped our salary strategies and spent several months researching health benefit options. Due to these updates in our benefits package, we successfully hired two FTE in Fall 2024 bringing us fully staffed for the first time since May 2020.</p>	

Departmental Budget Request Summary & Performance Snapshot

Department or Agency:	Chincoteague Chamber of Commerce	Department Number:	101.8110
Fund:	General Fund	Function:	Economic Development/Tourism

Budget Increase Justifications:

	<p>Our employees are receiving competitive salaries and are receiving timely medical care and preventive services through regional health care providers on the Eastern Shore. In turn, they are healthier, miss fewer workdays, and are more focused and engaged in their work. This has resulted in better workforce participation and overall productivity, which benefit our businesses, tourists, and the local economy.</p> <p>Current funding has helped subsidize the increase in payroll expenses and employer-paid health care benefits and enable the Chamber to offer additional membership benefits, workforce development training/resources, economic development, educational and networking opportunities, business resiliency, marketing, and strategic planning workshops.</p> <p>We respectfully request an increase in funding of \$7,500 to offset the actual cost of the required independent audit, which represented approximately 30% of the Chamber's FY2026 allocation. This mandatory expense substantially reduced the funds available to support the intended purpose of the budget allocation which is essential to maintaining staffing stability and supporting employee retention.</p> <p>Approval of this funding increase will allow the Chamber to remain fully compliant with audit requirements while preserving critical resources for payroll and health benefit costs.</p>	
GL Account:	n/a	
TOTAL ADDITIONAL FUNDING REQUESTED		\$ 7,500

Departmental Budget Request 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, Taylor Bank, Jerusalem Baptist and Riverside teams committed to 2 projects a year each. We also have 2 more 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 raised \$ 150,000 in 2025 and are targeting \$ 200,000 in 2026. We have completed 26 projects in our first 16 months and plan on 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 2026 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. In 2025 we leveraged 247 volunteers with over 1800 hours. These donated hours helps us keep our cost low.

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	21 Projects	40+ in 2026
2. Performance Measure -			Falls Reduction for our clients	Other similar agencies have achieved an 87% reduction. We are gathering before data now and will complete the study in 2027.
3. Performance Measure -				

Departmental Budget Request Summary & Performance Snapshot

Department or Agency:	Eastern Shore of VA Housing Mission	Department Number:	101.8110
Fund:	General Fund	Function:	Community Development

Outcomes and Workload/Performance Measures:

B. Outcome 2:

Outcomes and Measure Descriptions	FY23	FY24	Current Goal	Comments
1. Workload Measure -				
2. Performance Measure -				
3. Performance Measure -				

C. Outcome 3:

Outcomes and Measure Descriptions	FY23	FY24	Current Goal	Comments
1. Workload Measure -				
2. Performance Measure -				
3. Performance Measure -				

Expenditure History

Expenditure Category	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Requested Budget FY2027	% Change
Operating Subsidy	\$ -	\$ -	\$ 9,999	\$ 30,000	100%
Total	-	-	9,999	30,000	100%

Local Funding History



Departmental Budget Request Summary & Performance Snapshot

Department or Agency:	Eastern Shore of VA Housing Mission	Department Number:	101.8110
Fund:	General Fund	Function:	Community Development

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	Requested Budget FY2027	% 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) Requested

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Cost of 2025 Audit / Plus more materials	J1	Recurring	\$ 20,001
	J2		-
TOTAL			\$ 20,001

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 Request Summary & Performance Snapshot

Department or Agency:	Eastern Shore of VA Housing Mission	Department Number:	101.8110
Fund:	General Fund	Function:	Community Development

Budget Increase Justifications:

JUSTIFICATION # 1:		Additional Cost:
Short Desc.	Cost of 2025 Audit / Plus more materials	\$ 20,001
Detailed Explanation:	We will conduct our first Audit on 2025. In addition, our plan is to grow the number of families we help by 10 plus.	
GL Account:	101.8110.0.0.56451	
JUSTIFICATION # 2:		Additional Cost:
Short Desc.		
Detailed Explanation:		
GL Account:	n/a	
TOTAL ADDITIONAL FUNDING REQUESTED		\$ 20,001

Departmental Budget Request 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, as part of Virginia Cooperative Extension (VCE), serves as a vital educational resource for the community. Through research-based programs developed with local input, VCE provides practical knowledge and learning opportunities to improve the lives of Accomack residents. Local Extension Agents and Program Assistants deliver services in agriculture and natural resources, family and consumer sciences, and 4-H youth development.

Agriculture and natural resources programming supports the profitability and sustainability of farming and forestry while protecting land and water quality. These efforts include farm business management, soil and water conservation, pesticide safety, forestry, wildlife, and horticulture education for both commercial producers and home gardeners.

In addition, 4-H youth development engages young people ages 8–18 through community-based and school-partnered programs. Guided by trained adult volunteers, 4-H helps youth build leadership, decision-making, communication, and life skills essential for success.

Through these programs, VCE strengthens Accomack County by promoting economic vitality, environmental stewardship, and youth development.

Current Departmental Goals:

Virginia Cooperative Extension in Accomack County is committed to advancing the well-being of the community through research-based education and outreach. Our goals focus on strengthening agriculture, protecting natural resources, fostering youth development, and building resilient communities. We strive to enhance the sustainability and profitability of local farms and forestry operations by promoting innovative production practices and sound business management. Extension programs also support small farms and local food systems, helping producers access niche markets and diversify income streams. Environmental stewardship remains a priority, with initiatives that safeguard land and water quality, encourage soil conservation, and promote safe pesticide use, forestry health, and wildlife management.

Through 4-H youth development, we engage young people in hands-on learning experiences that build leadership, communication, and life skills, preparing them for future success. Additionally, we work to strengthen community viability by supporting local leadership, entrepreneurship, and collaborative projects that enhance economic vitality and quality of life.

These goals reflect our commitment to delivering science-based solutions and responsive services that meet the evolving needs of Accomack County residents.

Departmental Budget Request Summary & Performance Snapshot

Department or Agency:	Cooperative Extension Program	Department Number:	101.8305
Fund:	General Fund	Function:	Community Development

Accomplishments and Challenges in the last 2 fiscal years:

Accomplishments and Challenges: FY2023–FY2025

Agriculture and Natural Resources

Over the past two fiscal years, VCE Accomack strengthened its role in supporting local agriculture and forestry. Extension agents delivered workshops and field demonstrations on soil health, water conservation, and pesticide safety, reaching more than 350 producers and landowners. Farm business management programs helped 25 producers develop financial plans, improving profitability and resilience. Horticulture education expanded through community events and Master Gardener programs, serving over 400 home gardeners.

Challenges: Producers faced increasing pest and disease pressures, requiring rapid adaptation of programming. Balancing profitability with environmental stewardship remained complex amid evolving regulations. Limited staffing and resources constrained the ability to provide on-site technical assistance.

4-H Youth Development

4-H programs continued to thrive, engaging over 500 youth annually through school partnerships, community clubs, and summer camps. Volunteer recruitment efforts resulted in 30 new adult volunteers, strengthening leadership and mentoring capacity. Youth participants demonstrated measurable gains in leadership and communication skills, with 85% reporting improved decision-making abilities in post-program evaluations.

Challenges: Recruiting and retaining volunteers in rural areas remains difficult. Ensuring program accessibility for underserved youth and adapting activities to meet changing educational standards and technology needs are ongoing priorities.

Family and Consumer Sciences

Educational programs focused on healthy living, food safety, and resource management

Challenges: Outreach was limited by staffing constraints and the absence of FCS support, reducing capacity to meet growing demand for nutrition education.

Organizational and Community Development

VCE Accomack strengthened partnerships with local governments, schools, and community organizations, facilitating collaborative projects that enhanced leadership and economic vitality. Initiatives supporting entrepreneurship and local food systems contributed to three new community-based projects aimed at improving food access and sustainability.

Challenges: Securing sustainable funding for new initiatives and recruiting skilled Extension professionals remain significant hurdles.

Departmental Budget Request Summary & Performance Snapshot

Department or Agency:	Cooperative Extension Program	Department Number:	101.8305
Fund:	General Fund	Function:	Community Development

Major Issues to Address in the Next Two Fiscal Years:

Strategic Priorities for FY2027/28

1. **Strengthen Agricultural Resilience and Support**
Producers in Accomack County face increasing pest and disease pressures and evolving regulatory requirements. Over the next two years, VCE will expand integrated pest management education, provide timely updates on compliance, and develop adaptive strategies to address climate variability and market challenges.
2. **Enhance Volunteer Recruitment and Retention for 4-H**
Recruiting and retaining adult volunteers remains a critical need for sustaining 4-H programs. VCE will implement targeted recruitment campaigns, offer flexible training options, and establish recognition programs to improve volunteer engagement and retention.
3. **Increase Accessibility and Reach of Youth Programs**
Underserved youth continue to face barriers to participation in 4-H programs. VCE will work to develop transportation solutions, strengthen school partnerships, and leverage virtual platforms to ensure equitable access and broaden program reach.
4. **Address Staffing and Resource Constraints**
Limited staff capacity affects outreach in Family and Consumer Sciences and technical assistance for agriculture. VCE will advocate for additional funding, pursue grant opportunities, and utilize trained volunteers or interns to extend program delivery.
5. **Expand Digital and Technology Integration**
As educational standards and technology evolve, VCE will invest in digital tools for virtual learning, provide technology training for staff and volunteers, and create hybrid program models to enhance engagement and accessibility.

Major Agricultural and Natural Resources issues:

- Water quality for households
- Glyphosate resistant weeds and their control.
- Dicamba chemistry and uses on the Eastern Shore
- 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.

****In FY27, 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 Request 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	FY2024	FY2025	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.	12 programs delivered	10 programs delivered	12 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.	1,061 adults, 4,200+ email 400 phone 2,200 newsletter radio prgm: unknown	1,061 adults, 4,200+ email 400 phone 2,200 newsletter radio prgm: unknown	1,000 adults, 4,000 email 400 phone 2,000 newsletter radio prgm: unknown	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	4,673 volunteer hours valued at \$139,926 by 47 Master Gardeners with 1,255 direct educational contacts	6,299 volunteer hours valued at \$210,953 by 65 Master Gardeners with 1,580 direct educational contacts	6,500 volunteer hours with 1,500 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.

Departmental Budget Request Summary & Performance Snapshot

Department or Agency:	Cooperative Extension Program	Department Number:	101.8305
Fund:	General Fund	Function:	Community Development

Outcomes and Workload/Performance Measures:

B. VCE provides educational programming and youth development opportunities for youth age 8-18.

Outcomes and Measure Descriptions	FY2024	FY2025	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.	6 lessons of each curriculum are taught at each of the elementary and middle schools in Accomack County.	6 lessons of each curriculum are taught at each of the elementary and middle schools in Accomack County.	Educational programming includes: 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
2. Performance Measure - Number of 4-H youth and adult volunteer leaders.	***In FY24, three candidate searches were conducted to find a 4H Agent. One offer was made but rejected.	***In FY25, candidate searches were conducted to find a 4H Agent. One offer was made and accepted in December 2024.	1,500 youth and 70 volunteers	
3. Performance Measure - Number of in-school enrichment classes and other educational sessions conducted.			95 classes	
4. Performance Measure - One-time community events and programs			4 events	Embryology Curriculum, Career Exploration, Horse Show and 4H Qualifier, 4-H Computer Science Day Camp, Virtual Teen Cuisine, Teens Creating Change

C. VCE provides nutrition education for low income families, individuals and youth.

Outcomes and Measure Descriptions	FY2024	FY2025	Current Goal	Comments
1. Workload Measure - The Family Consumer Sciences Agent assists low income families, individuals and youth in the area of nutrition education and budgeting food dollars.				***Due to a vacancy, we do not have any metrics on our FCS program.

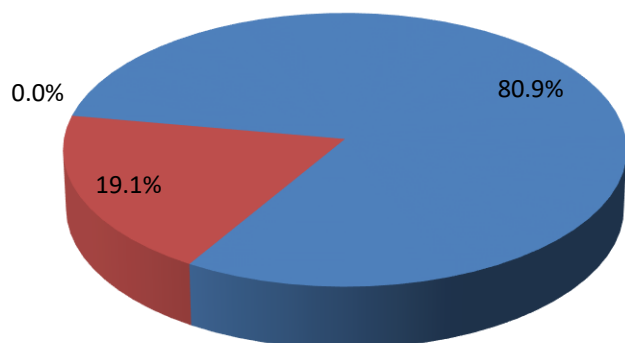
Departmental Budget Request Summary & Performance Snapshot

Department or Agency:	Cooperative Extension Program	Department Number:	101.8305
Fund:	General Fund	Function:	Community Development
2. Performance Measure - Increased knowledge of healthy eating habits among participants.			
3. Performance Measure - Enhanced confidence in stretching food dollars and making nutritious choices.			

Expenditure History

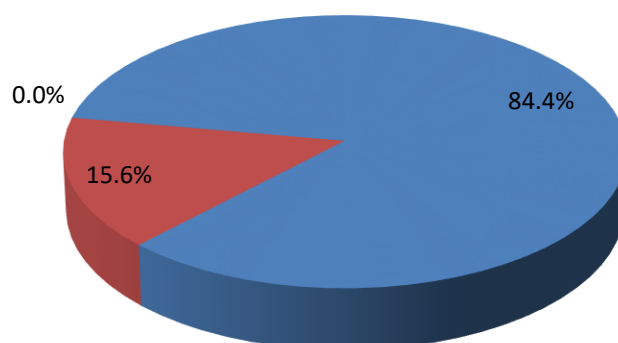
Expenditure Category	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Requested Budget FY2027	% Change
Personnel Services	\$ 29,780	\$ 43,774	\$ 82,013	\$ 104,760	28%
Other Operating Expenditures	15,030	21,714	19,425	19,425	0%
Capital Outlay	1,500	-	-	-	0%
Debt Service	-	-	-	-	0%
Total	46,311	65,488	101,438	124,185	22%

**Adopted Budget
FY2026**



- Personnel Services
- Other Operating Expenditures
- Capital Outlay

**Requested Budget
FY2027**



- Personnel Services
- Other Operating Expenditures
- Capital Outlay

Departmental Budget Request Summary & Performance Snapshot

Department or Agency:	Cooperative Extension Program	Department Number:	101.8305
Fund:	General Fund	Function:	Community Development

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	Requested Budget FY2027	% Change
County Funded Extension Technician	0.5	0.5	0.5	1.0	100%
Total	0.5	0.5	0.5	1.0	100%

Summary of Budget Increases/(Decreases) Requested

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Regular Salaries	J1	Recurring	\$ 16,586
Fringe Benefit reimbursement	J2	Recurring	6,161
TOTAL			\$ 22,747

Contact Information

Name:	Theresa Pittman	Address 1:	23185 Front St
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 Request Summary & Performance Snapshot

Department or Agency:	Cooperative Extension Program	Department Number:	101.8305
Fund:	General Fund	Function:	Community Development

Budget Increase Justifications:

JUSTIFICATION # 1:		Additional Cost:
Short Desc.	Regular Salaries	\$ 16,586
Detailed Explanation:	<p>The requested salary increase of \$16,586 is necessary to support the addition of a co-funded Family and Consumer Sciences (FCS) Extension Agent position, jointly funded by Accomack and Northampton counties. This position will strengthen our capacity to deliver critical educational programs in nutrition, health, and resource management to families and individuals across both counties. Currently, limited staffing restricts our ability to meet growing community needs for nutrition education, food safety, and healthy living initiatives. By adding this co-funded agent, VCE will expand outreach, improve program accessibility, and enhance service delivery for underserved populations.</p> <p>The salary increase reflects Accomack County’s share of the cost for this new position, ensuring equitable funding between the two counties and supporting VCE’s mission to improve the quality of life for residents through research-based education.</p>	
GL Account:		
JUSTIFICATION # 2:		Additional Cost:
Short Desc.	Fringe Benefit reimbursement	\$ 6,161
Detailed Explanation:	<p>The increase in fringe benefit reimbursement corresponds directly with the requested salary adjustment for the co-funded Family and Consumer Sciences agent position. As salaries rise, associated costs for benefits such as health insurance, retirement contributions, and payroll taxes also increase proportionally. This adjustment ensures full coverage of mandated benefits for the new position and maintains compliance with state and county compensation requirements.</p>	
GL Account:		
JUSTIFICATION # 3:		Additional Cost:
Short Desc.		\$ -
Detailed Explanation:		
GL Account:		
TOTAL ADDITIONAL FUNDING REQUESTED		\$ 22,747

SPECIAL REVENUE FUNDS

Departmental Budget Request 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. In-home/Prevention Services provides resources to families to prevent entry into Foster Care or prevent abuse/neglect, by focusing on family engagement, individualized needs and creating and monitoring service plans to strengthen a family's capacity to protect and nurture their children.
8. 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.
10. 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.
11. 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).
12. The Auxiliary Grant Program (AG) provides financial assistance to certain needy aged, blind or disabled persons who reside in adult living facilities.
13. 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.
14. 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 Request 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:

1. Develop a plan for donations in the event of a disaster.
2. Improve employee retention rate.
3. Reduce SNAP error rate.
4. Reduce number of children in foster care.
5. Restructure child welfare unit.

Accomplishments and Challenges in the last 2 fiscal years:

Challenges:

1. Finding qualified applicants.
2. Employee retention.
3. Outdated computer systems (VACMS, Oasis)
4. Reducing SNAP error rate.

Accomplishments:

1. Salary Realignments.
2. Staff stability
3. Improvement in meeting child welfare goals.
4. Restructuring of benefits units to address federal and state policy changes.
5. Improved Security and increased educational/training opportunities beyond minimum requirements.
6. Eliminated overdue Medicaid referrals.
7. Advocated for State DSS to fund additional positions in child welfare.

Major Issues to Address in the Next Two Fiscal Years:

1. Meet federal guidelines for all program areas.
2. Improve SNAP error rates.
3. Restructure and strengthen child welfare unit
4. Strengthen disaster preparedness response.
5. Possible loss of Energy Assistance program.
6. Rising foster care cases.

Outcomes and Workload/Performance Measures:

A. Outcome 1:

Measure Descriptions	FY2023	FY2024	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%	97%	97%	
2. Performance Measure Expedited SNAP applications should be processed in a timely manner, within 7 days	97.20%	97.20%	97%	
3. Performance Measure Regular SNAP applications should be processed in a timely manner, within 30 days	98.60%	98.20%	97%	

Departmental Budget Request 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:

B. Outcome 2:

Outcomes and Measure Descriptions	FY2023	FY2024	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%	98.00%	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%	

C. Outcome 3:

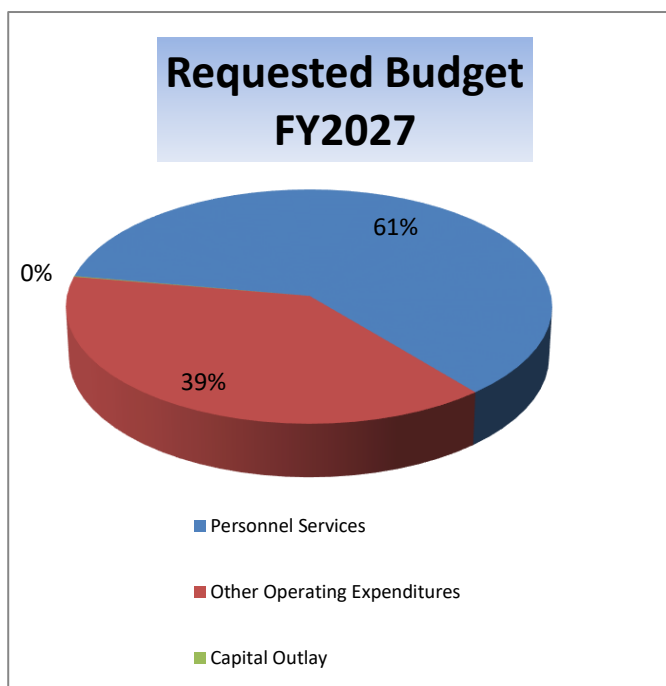
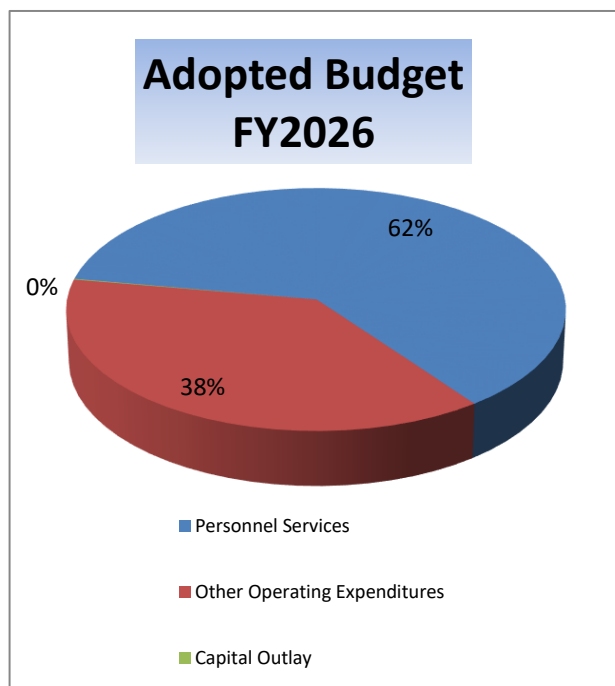
Outcomes and Measure Descriptions	FY2023	FY2024	Current Goal	Comments
1. Workload Measure TANF applications should be processed in a timely manner, within the 30-day processing standard	99%	98%	97%	
2. Performance Measure Percentage of applications processed in a timely manner, within the 30-day processing standard.	98.90%	97.80%	97%	

Departmental Budget Request Summary & Performance Snapshot

Department or Agency:	Social Services	Department Number:	103
Fund:	Virginia Public Assistance Special Revenue Fund	Function:	Health and Welfare

Expenditure History

Expenditure Category	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Requested Budget FY2027	% Change
Personnel Services	\$ 3,367,720	\$ 3,729,982	\$ 3,199,829	\$ 3,199,829	0%
Other Operating Expenditures	1,484,698	1,548,860	1,943,832	2,020,832	4%
Capital Outlay	25,930	5,245	5,175	5,175	0%
Debt Service	-	-	-	-	0%
Total	4,878,348	5,284,087	5,148,836	5,225,836	1%



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	Requested Budget FY2027	% Change
Director II	1.0	1.0	1.0	1.0	0%
Family Services Specialist (includes supervisors)	14.0	14.0	14.0	17.0	21%
Benefit Program Specialist (includes supervisors & Fraud Investigator II)	22.0	23.0	23.0	22.0	-4%
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	10.0	0%
Program Coordinator (CSA)	1.0	1.0	1.0	1.0	0%
Total	56.0	56.0	56.0	59.0	5%

Departmental Budget Request Summary & Performance Snapshot

Department or Agency:	Social Services	Department Number:	103
Fund:	Virginia Public Assistance Special Revenue Fund	Function:	Health and Welfare

Summary of Budget Increases/(Decreases) Requested

Description of Increase/(Decrease)	Link to Justification	Funding Source <i>Central Acct Use Only</i>	Increase/ (Decrease)
For Local Subsidy ONLY	J1	Recurring	77,000
	J2		-
TOTAL			\$ 77,000

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:	757-787-5513	Zip Code:	23301

Departmental Budget Request Summary & Performance Snapshot

Department or Agency:	Social Services	Department Number:	103
Fund:	Virginia Public Assistance Special Revenue Fund	Function:	Health and Welfare
Budget Increase Justifications:			
JUSTIFICATION # 1:			Additional Cost:
Short Desc.	For Local Subsidy ONLY		\$ 77,000
Detailed Explanation:	Due to changes in Federal funding, which are anticipated to impact local DSS budgets, statewide. This is Accomack's projected match.		
GL Account:			
JUSTIFICATION # 2:			Additional Cost:
Short Desc.			
Detailed Explanation:			
GL Account:			
TOTAL ADDITIONAL FUNDING REQUESTED			\$ 77,000

Departmental Budget Request 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 63 career FTE's and an estimated 223 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 7,220 Fire/EMS calls annually.

In addition to emergency response, the following services and programs are available: fire/EMS instruction, 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
- Enhance Fire-EMS training
- Support specialty teams
- Attend professional conferences & seminars
- Update strategic plan

Departmental Budget Request Summary & Performance Snapshot

Department or Agency:	Consolidated Emergency Medical Services	Department Number:	214.3202
Fund:	Consolidated EMS Special Revenue Fund	Function:	Public Safety

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
- Scheduling software

Accomplishments:

- (12) Fire Medics certified at Advanced-EMT
- (3) Fire Medics certified at Paramedic level
- Increased salaries to be competitive
- Implementation of new gear specifications for increased thermal protection and improved cancer prevention
- Ownership & management of (2) ambulances
- Purchased SCBA & PPE washers
- New Hazmat & ARGO trailer

Major Issues to Address in the Next Two Fiscal Years:

- Move forward the Deputy Director hiring process to provide more accountability and supervision. It will also enhance succession planning.
- Additional Training Coordinator to manage, coordinate & enhance EMS & Fire training programs
- Recruitment & Retention
- Department structure
- Mentoring of new inexperienced providers
- Ability to train on-duty
- The need for additional staff at our core stations to assist with fire response.
- Part-time EMS Compliance

Departmental Budget Request Summary & Performance Snapshot

Department or Agency:	Consolidated Emergency Medical Services	Department Number:	214.3202
Fund:	Consolidated EMS Special Revenue Fund	Function:	Public Safety

Outcomes and Workload/Performance Measures:

A. Outcome 1: We respond quickly

Measure Descriptions	FY2024	FY2025	Current Goal	Comments
1. Total Calls for Service (EMS) System wide	6,786	6,762		Totals pulled from monthly report.
2. Performance Measure: % of response times less than 15 minutes (EMS)	83%	81%		Percentages pulled from Image Trend Software.
3. Performance Measure: % of calls with turnout times less than 4 minutes (EMS)	90%	89%		Percentages pulled from Image Trend Software.

B. Outcome 2: We operate safely

Outcomes and Measure Descriptions	FY2024	FY2025	Current Goal	Comments
1. Total number of vehicle accident reports - Volunteer Insurance	16	16	0	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	4	3	0	

C. Outcome 3: We are an Employer of Choice

Outcomes and Measure Descriptions	FY2024	FY2025	Current Goal	Comments
1. Total Number of FTE's (Including Administration)	68.5	68.5		Includes Admin
2. Total # of Full-time Employees leaving organization	12	8		Includes Battalions, Captains & Fire Medics (not Admin)
3. % of Full-time employee turnover (Non retirement related)	18%	12%		Includes Battalions, Captains & Fire Medics (not Admin)

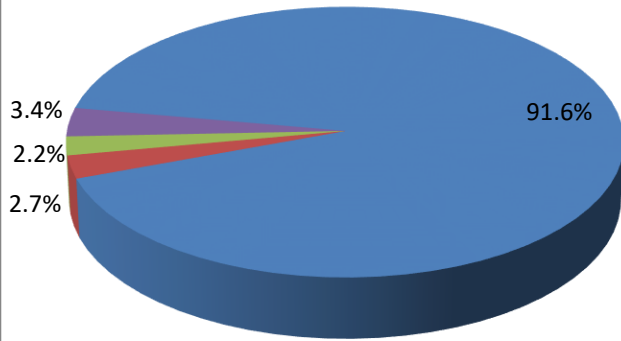
Departmental Budget Request Summary & Performance Snapshot

Department or Agency:	Consolidated Emergency Medical Services	Department Number:	214.3202
Fund:	Consolidated EMS Special Revenue Fund	Function:	Public Safety

Expenditure History

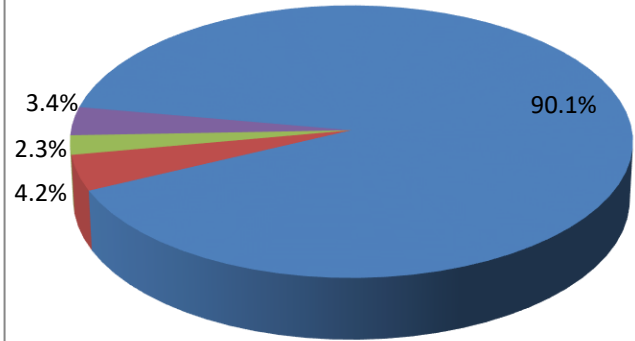
Expenditure Category	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Requested Budget FY2027	% Change
Personnel Services	\$ 5,994,730	\$ 6,468,928	\$ 7,049,769	\$ 7,049,769	0%
Other Operating Expenditures	176,041	224,522	210,202	329,421	57%
Capital Outlay	208,368	459,430	171,835	178,435	4%
Transfers to Other Funds	294,760	298,023	263,486	263,486	0%
Total	6,673,899	7,450,903	7,695,292	7,821,111	2%

Adopted Budget FY2026



- Personnel Services
- Other Operating Expenditures
- Capital Outlay
- Transfers to Other Funds

Requested Budget FY2027



- Personnel Services
- Other Operating Expenditures
- Capital Outlay
- Transfers to Other Funds

Departmental Budget Request 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 FY2024	Adopted Budget FY2025	Adopted Budget FY2026	Requested Budget FY2027	% 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/Battalion Chief	0.0	0.0	1.0	1.0	0%
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	1.0	1.0	1.0	1.0	0%
Training Coordinator	1.0	1.0	1.0	1.0	0%
Part-time EMS/IT Compliance Officer	0.0	0.0	0.0	0.5	100%
Total	74.0	74.0	75.0	75.5	1%

Summary of Budget Increases/(Decreases) Requested

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Part-time EMS/IT Compliance Officer - PLACEHOLDER	J1	Recurring	\$ -
TeleStaff Module for UKG - Implementation	J2	Reserves	24,000
Uniforms	J3	Recurring	15,000
Physical Fitness Equipment	J4	Reserves	10,000
ImageTrend Dashboard	J5	Recurring	7,600
Simulation Software for Responders - Annual fee	J6	Recurring	2,250
Water Rescue Suits (7 Sets)	J7	Reserves	11,270
Oxygen - Ambulance	J8	Recurring	22,158
Vehicle Equipment & Supplies - Ambulance	J9	Recurring	36,220
Other Operating Supplies - Ambulance	J10	Recurring	3,050
Personal Protective Equipment-Ambulance	J11	Recurring	7,736
EMS Supplies/Equipment - Ambulance	J12	Recurring	1,800
Maintenance Agreements for EMS Equipment - Ambulance	J13	Recurring	11,601
TeleStaff Module for UKG - Annual Fee	J14	Recurring	6,870
Simulation Software for Responders - Setup	J15	Reserves	1,264
TOTAL			\$ 160,819

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 Request Summary & Performance Snapshot

Department or Agency:	Consolidated Emergency Medical Services	Department Number:	214.3202
Fund:	Consolidated EMS Special Revenue Fund	Function:	Public Safety

Budget Increase Justifications:

JUSTIFICATION # 1:		Additional Cost:
Short Desc.	Part-time EMS/IT Compliance Officer - PLACEHOLDER	\$ -
Detailed Explanation:	A part-time position is needed to assist with the responsibilities of the EMS Compliance Officer / Battalion Chief. With the implementation of the new QA/QI initiative, the work load cannot be maintained by one person at a reasonable rate. There is a need for an additional person to help manage the pharmacy program. Strict DEA guidelines are in place and a secondary person to order medications and maintain inventories should be available with the required credentials. This person would also maintain 20+ mobile devices and their software. Salary to be determined.	
GL Account:	214.3202.0.0.13000	
JUSTIFICATION # 2:		Additional Cost:
Short Desc.	TeleStaff Module for UKG - Implementation	\$ 24,000
Detailed Explanation:	We were unable to address our need for scheduling needs with UKG Ready. TeleStaff is under the UKG umbrella and is designed specifically for Fire & EMS personnel. A rough estimate was provided for 70 staff members. One time implementation fee would be \$24,000. The annual fee would be around \$6,870 including text messaging.	
GL Account:	214.3202.0.0.80071	
JUSTIFICATION # 3:		Additional Cost:
Short Desc.	Uniforms	\$ 15,000
Detailed Explanation:	Our uniform budget has not increased at the same rate as the number of Fire Medics has. In addition, the cost of uniforms is on a steady rise. We purchase uniforms for over 70 employees including part-timers. Items such as pants, belts, t-shirts, jobshirts, station jackets, EMS Coats, safety toe boots and a dress uniform. We are asking for an increase of \$15,000.	
GL Account:	214.3202.0.0.60110	
JUSTIFICATION # 4:		Additional Cost:
Short Desc.	Physical Fitness Equipment	\$ 10,000
Detailed Explanation:	We have recognized the important of physical fitness for our Fire Medics. The physical fitness program with the Recruit Academy has been a success. Improved physical fitness helps reduce the amount of workplace injuries and increases strength needed for job performance.	
GL Account:	214.3202.0.0.80020	

Departmental Budget Request Summary & Performance Snapshot

Department or Agency:	Consolidated Emergency Medical Services	Department Number:	214.3202
Fund:	Consolidated EMS Special Revenue Fund	Function:	Public Safety

Budget Increase Justifications:

JUSTIFICATION # 5:		Additional Cost:
Short Desc.	ImageTrend Dashboard	\$ 7,600
Detailed Explanation:	The platform, Continuum, features powerful reporting and analytics capabilities, helping agencies assess performance, identify trends, and improve service delivery. This is an add-on module through our existing ImageTrend pre-hospital patient care reporting system.	
GL Account:	214.3202.0.0.80071	
JUSTIFICATION # 6:		Additional Cost:
Short Desc.	Simulation Software for Responders - Annual fee	\$ 2,250
Detailed Explanation:	This software will enable us to design scenairios using pictures from our response area. These real life simulations will help train & develop responders on how they would handle certain incidents in real time including scene size-up and command. This will also be used for officer development. This software has been vetted by IT. There is a recurring annual fee of \$2,250. (Brand for research purposes: Sim-U-Share)	
GL Account:	214.3202.0.0.80071	
JUSTIFICATION # 7:		Additional Cost:
Short Desc.	Water Rescue Suits (7 Sets)	\$ 11,270
Detailed Explanation:	This equipment will be utilized to train our members to the level of Swiftwater Rescue Technician which is the highest level of water rescue offered by the state. This gear will shared amongst our team of fourteen (14) and will be available for response as well. Currently, we have (4) Fire Medics trained at the Swiftwater Level, (2) at Surface Level and the rest are untrained.	
GL Account:	214.3202.0.0.80013	
JUSTIFICATION # 8:		Additional Cost:
Short Desc.	Oxygen - Ambulance	\$ 22,158
Detailed Explanation:	To establish a budget to accommodate the expense of oxygen & cylinder rentals for the County owned ambulances. The request is based on the actual expense for the first quarter of FY26.	
GL Account:	214.3202.0005.0.60042	

Departmental Budget Request Summary & Performance Snapshot

Department or Agency:	Consolidated Emergency Medical Services	Department Number:	214.3202
Fund:	Consolidated EMS Special Revenue Fund	Function:	Public Safety

Budget Increase Justifications:

JUSTIFICATION # 9:		Additional Cost:
Short Desc.	Vehicle Equipment & Supplies - Ambulance	\$ 36,220
Detailed Explanation:	To establish a budget to accommodate the expense of vehicle maintenance and fuel for the County owned ambulances. This estimate was developed by allowing for one major maintenance invoice (we actually had two) and the remainder of the first quarter expenses.	
GL Account:	214.3202.0005.0.60080	
JUSTIFICATION # 10:		Additional Cost:
Short Desc.	Other Operating Supplies - Ambulance	\$ 3,050
Detailed Explanation:	To establish a budget to accommodate other operating expenses for the County owned ambulances. The request is based on the actual expense for the first quarter of FY26.	
GL Account:	214.3202.0005.0.60140	
JUSTIFICATION # 11:		Additional Cost:
Short Desc.	Personal Protective Equipment-Ambulance	\$ 7,736
Detailed Explanation:	To establish a budget to accommodate PPE for the County owned ambulances. The request is based on the actual expense for the first quarter of FY26.	
GL Account:	214.3202.0005.0.80013	
JUSTIFICATION # 12:		Additional Cost:
Short Desc.	EMS Supplies/Equipment - Ambulance	\$ 1,800
Detailed Explanation:	To establish a budget to accommodate EMS Supplies/Equipment for the County owned ambulances. The request is based on the actual expense for the first quarter of FY26.	
GL Account:	214.3202.0005.0.80014	

Departmental Budget Request Summary & Performance Snapshot

Department or Agency:	Consolidated Emergency Medical Services	Department Number:	214.3202
Fund:	Consolidated EMS Special Revenue Fund	Function:	Public Safety

Budget Increase Justifications:

JUSTIFICATION # 13:		Additional Cost:
Short Desc.	Maintenance Agreements for EMS Equipment - Ambulance	\$ 11,601
Detailed Explanation:	To establish a budget to accommodate the maintenance service contract for the EMS equipment for the County owned ambulances. Equipment includes cardiac monitors and Lucas devices. The request is based on the actual expense for the first quarter of FY26.	
GL Account:	214.3202.0005.0.33100**Line item not shown.	
JUSTIFICATION # 14:		Additional Cost:
Short Desc.	TeleStaff Module for UKG - Annual Fee	\$ 6,870
Detailed Explanation:	We were unable to address our need for scheduling needs with UKG Ready. TeleStaff is under the UKG umbrella and is designed specifically for Fire & EMS personnel. A rough estimate was provided for 70 staff members. One time implementation fee would be \$24,000. The annual fee would be around \$6,870 including text messaging.	
	214.3202.0.0.80071	
GL Account:		
JUSTIFICATION # 15:		Additional Cost:
Short Desc.	Simulation Software for Responders - Setup	\$ 1,264
Detailed Explanation:	This software will enable us to design scenairios using pictures from our response area. These real life simulations will help train & develop responders on how they would handle certain incidents in real time including scene size-up and command. This will also be used for officer development. This software has been vetted by IT. There is a recurring annual fee of \$2,250. (Brand for research purposes: Sim-U-Share)	
GL Account:	214.3202.0.0.80071	
TOTAL ADDITIONAL FUNDING REQUESTED		\$ 160,819

Departmental Budget Request 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:

- *The Fire Training Center usage has increased which is very positive.
- *Addition of a Hazmat Trailer storage building.
- *Showering facilities were added to accommodate the Recruit Academy physical fitness program.

Major Issues to Address in the Next Two Fiscal Years:

- *Space needs for future growth.
- *Security for Training Officer's Office.
- *Addition of Physical Fitness equipment and location.
- *With the increased facility usage, operating cost are minimal.

Departmental Budget Request Summary & Performance Snapshot

Department or Agency:	Fire Training Center	Department Number:	293.3202
Fund:	Fire Programs Special Revenue Fund	Function:	Public Safety

Outcomes and Workload/Performance Measures:

A. Outcome 1:

Measure Descriptions	FY2024	FY2025	Current Goal	Comments
Total Classes	44	48	20	
2. Performance Measure				
3. Performance Measure				

B. Outcome 2:

Outcomes and Measure Descriptions	FY2024	FY2025	Current Goal	Comments
Total Students	403	455	400	
2. Performance Measure				
3. Performance Measure				

B. Outcome 3:

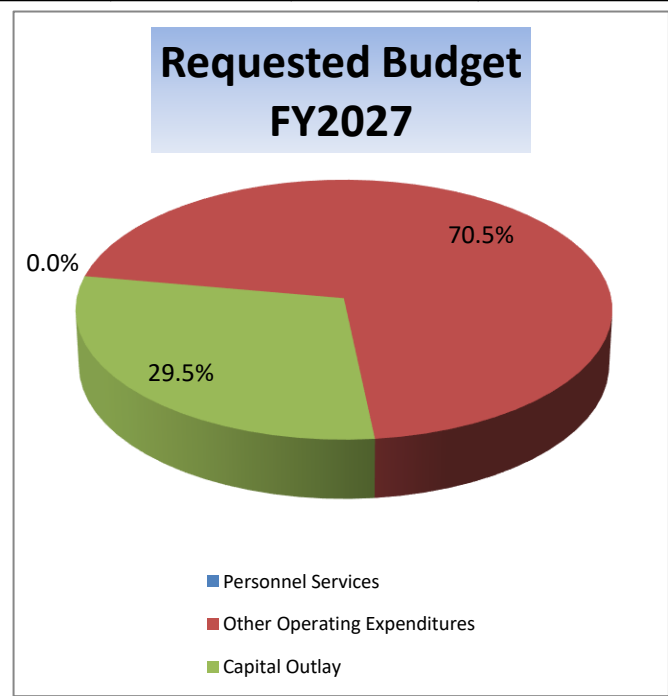
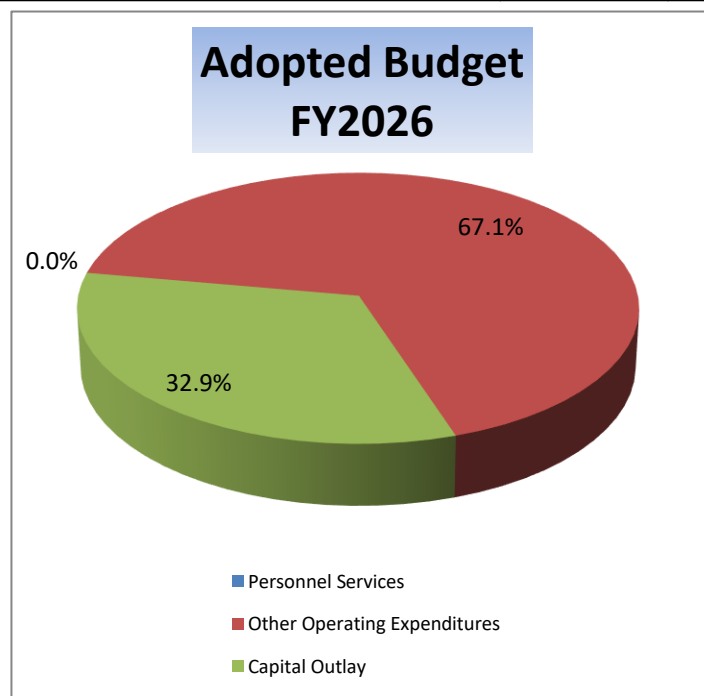
Outcomes and Measure Descriptions	FY20__	FY20__	Current Goal	Comments
1. Workload Measure				
2. Performance Measure				
3. Performance Measure				

Departmental Budget Request 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 FY2024	Actual FY2025	Adopted Budget FY2026	Requested Budget FY2027	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Other Operating Expenditures	96,326	83,817	58,200	68,200	17%
Capital Outlay	47,222	12,440	28,500	28,500	0%
Debt Service	-	-	-	-	0%
Total	143,548	96,257	86,700	96,700	12%



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	Requested Budget FY2027	% Change
None	0.0	0.0	0.0	0.0	0%
					0%
					0%
Total	0.0	0.0	0.0	0.0	0%

Departmental Budget Request Summary & Performance Snapshot

Department or Agency:	Fire Training Center	Department Number:	293.3202
Fund:	Fire Programs Special Revenue Fund	Function:	Public Safety

Summary of Budget Increases/(Decreases) Requested

Description of Increase/(Decrease)	Link to Justification	Funding Source <i>Central Acct Use Only</i>	Increase/ (Decrease)
Additional Operating	J1	Recurring	\$ 10,000
	J2		-
	J3		-
TOTAL			\$ 10,000

Contact Information

Name:	Charles R. Pruitt	Address 1:	PO Box 426
Title:	Public Safety Director	Address 2:	18426 Dunne Avenue
Email:	cpruitt@co.accomack.va.us	City/State:	Parksley VA
Telephone:	757-789-3610	Zip Code:	23421

Departmental Budget Request Summary & Performance Snapshot

Department or Agency:	Fire Training Center	Department Number:	293.3202
Fund:	Fire Programs Special Revenue Fund	Function:	Public Safety

Budget Increase Justifications:

JUSTIFICATION # 1:		Additional Cost:
Short Desc.	Additional Operating	\$ 10,000
Detailed Explanation:	The Fire Training Center budget has accomodated the basic needs of the facility for a very long time. With the increased use of the facility, those minimal dollars are stretched thin. The facility is now being used my multiple agencies within the County not just fire-rescue alone. Trash collection, copier and general supplies are used by all.	
GL Account:	293.3203.0.0.60140	
JUSTIFICATION # 2:		Additional Cost:
Short Desc.		\$ -
Detailed Explanation:		
GL Account:		
JUSTIFICATION # 3:		Additional Cost:
Short Desc.		\$ -
Detailed Explanation:		
GL Account:		
TOTAL ADDITIONAL FUNDING REQUESTED		\$ 10,000

Departmental Budget Request 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 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 the 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 Request 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 continued experienced continued turnover of staff from the 9-1-1 Center for various reasons (currently down two F/T 9-1-1 Communications Officer Positions). 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 current 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 had to be maintained while the new public safety radio system is implemented; although with the cutover to the ESVARRS system, this will change ----- 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. ----- 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 - Tracking Overall Agency Performance - Through the 9-1-1 Center's Quality Assurance/Improvement Programs, data shows the 9-1-1 Commission overall meeting the expectations to the public/responders and the mission statement ---- 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), expected in early 2026.

Departmental Budget Request Summary & Performance Snapshot

Department or Agency:	Eastern Shore 911 Commission	Department Number:	295.3104
Fund:	E911 Special Revenue Fund	Function:	Public Safety

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; with cutover for Fire/EMS/Law planned for early 2026. 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). While the performance of the new radio system will provide much more solid/reliable communications, the staff of the 9-1-1 Center are charged with managing the system and equipment; will be a challenge with limited staff/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 Ordinance/Resolution - Changes to the 9-1-1 Commission's charter/organizational document were approved by both counties in 2025; managing the impacts from these changes and considering other/future changes will be needed ---- D. Managing New Technologies for the PSAP and Public Safety - With new technologies/applications regularly being offered to use in the 9-1-1 Center and by public safety, implementing (those appropriate) and managing will continue to be a challenge (costs, staff time, other).

Outcomes and Workload/Performance Measures:

A. Outcome 1:

Outcome and Measure Descriptions	FY2024	FY2025	Current Goal	Comments
1. Workload Measure - Use of Emergency Medical Dispatch (EMD)				
2. Performance Measure - 9-1-1 Center Staff will score 80% or higher on Quality Assurance/Improvement evaluations	Overall compliance with this goal in FY24 occurred	Overall compliance with this goal in FY25 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 FY24 occurred	Compliance with this goal in FY25 occurred	Expected compliance	As of 12/19/25, performance measure continues to be met. Requires regular monitoring to assure compliance.

Departmental Budget Request 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 2:

Outcomes and Measure Descriptions	FY2024	FY2025	Current Goal	Comments
1. Workload Measure - Quality Assurance/Improvement Program (Fire and MVA incidents)				
1. Performance Measure - 9-1-1 Staff will score 80% or higher on Quality Assurance/Improvement evaluations - MVA Incidents.	Overall compliance with this goal in FY24 occurred	Overall compliance with this goal in FY25 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 - ESVA 9-1-1 Staff will score 80% or higher on Quality Assurance/Improvement - Fire Incidents.	Overall compliance with this goal in FY24 occurred	Overall compliance with this goal in FY25 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.

C. Outcome 3:

Outcomes and Measure Descriptions	FY2024	FY2025	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 FY24 occurred	Overall compliance with this goal in FY25 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 generally 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 FY24 occurred	Overall compliance with this goal in FY25 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 generally have longer call-processing times.

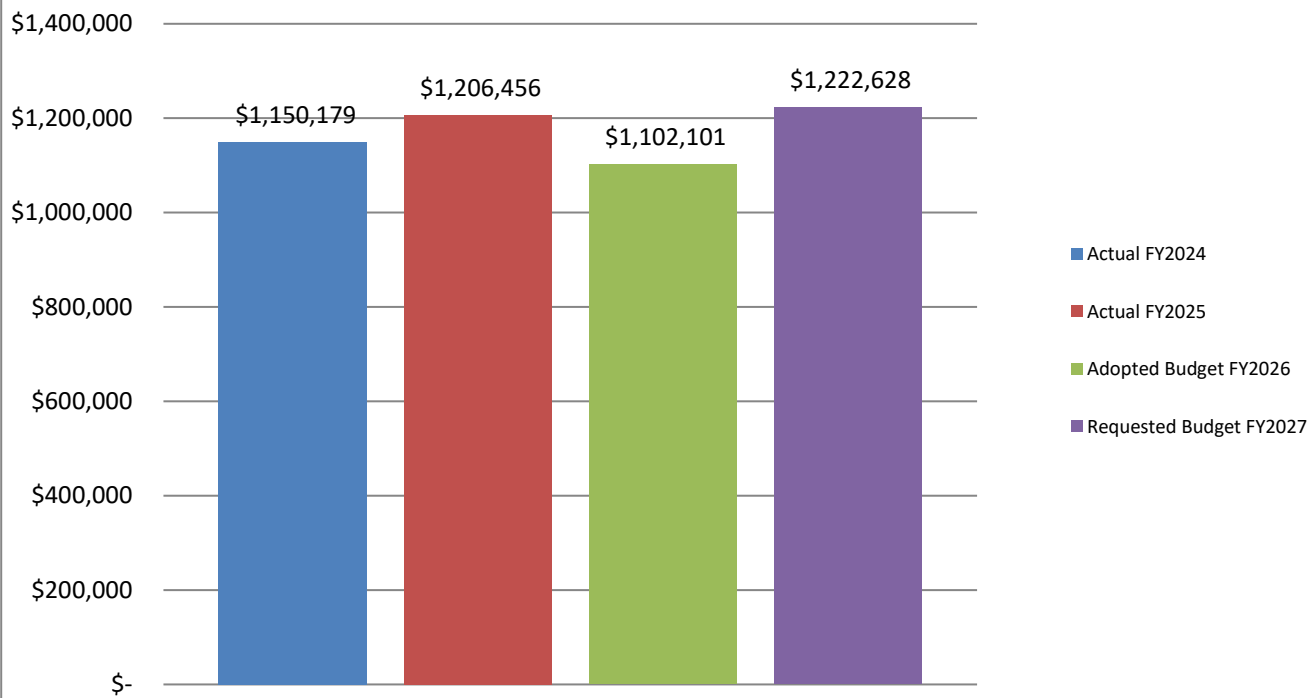
Departmental Budget Request Summary & Performance Snapshot

Department or Agency:	Eastern Shore 911 Commission	Department Number:	295.3104
Fund:	E911 Special Revenue Fund	Function:	Public Safety

Expenditure History

Expenditure Category	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Requested Budget FY2027	% Change
Operating Subsidy	\$ 1,150,179	\$ 1,206,456	\$ 1,102,101	\$ 1,222,628	11%
Total	1,150,179	1,206,456	1,102,101	1,222,628	11%

Local Funding History



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	Requested Budget FY2027	% Change
No County Positions	0	0	0	0	0%
Total	0	0	0	0	0%

Departmental Budget Request Summary & Performance Snapshot

Department or Agency:	Eastern Shore 911 Commission	Department Number:	295.3104
Fund:	E911 Special Revenue Fund	Function:	Public Safety

Summary of Budget Increases/(Decreases) Requested

Description of Increase/(Decrease)	Link to Justification	Funding Source <i>Central Acct Use Only</i>	Increase/ (Decrease)
Expected & Potential Employee Benefit Related Increases - Ongoing - 2/3 Request	J1	Recurring	\$ 13,716
Salary Increase - 3.75% - All Personnel - Ongoing - 2/3 Request	J2	Recurring	26,042
Continued Cost/Membership Increase - HRCJTA - Ongoing - 2/3 Request	J3	Recurring	4,200
New F/T Position - 9-1-1 Communications Officer - Ongoing - 2/3 Request	J4	Recurring	33,236
Vehicle - 9-1-1 Commission Use - One-Time - 2/3 Request	J5	Reserves	43,333
TOTAL			\$ 120,527

Contact Information

Name:	Jeffrey Flournoy	Address 1:	23201 Front Street
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Departmental Budget Request Summary & Performance Snapshot

Department or Agency:	Eastern Shore 911 Commission	Department Number:	295.3104
Fund:	E911 Special Revenue Fund	Function:	Public Safety

Budget Increase Justifications:

JUSTIFICATION # 1:		Additional Cost:
Short Desc.	Expected & Potential Employee Benefit Related Increases - Ongoing - 2/3 Request	\$ 13,716
Detailed Explanation:	<p>The staff of the 9-1-1 Commission utilize benefits (including health insurance) from Northampton County. Some years have included additional employer benefit expenses that are unknown during this time-period of the budget process (generally known a few months later), with increases to healthcare insurance expected in FY27. This budget request is a place-holder for expected and potential costs; \$20,574 as a place-holder; with 2/3 requested from Accomack County and 1/3 from Northampton County (ongoing request).</p>	
GL Account:		
JUSTIFICATION # 2:		Additional Cost:
Short Desc.	Salary Increase - 3.75% - All Personnel - Ongoing - 2/3 Request	\$ 26,042
Detailed Explanation:	<p>Funding would provide a 3% general salary increase for 9-1-1 Commission staff, effective 7/1/2026 and cover the .75% needed for mid-year merit increase. It is unknown what Northampton County will include (if anything) for their Sheriff's Office dispatch staff for a salary increase. This estimate includes expenses associated with full-time increases, part-time increases, and benefit/tax cost increases related to the salary increases (with a 3% salary increase for 12 months, and 1.5% increase for six months). Assuring the 9-1-1 staff of the 9-1-1 Center continue to receive appropriate salary increases is needed and expected (following Northampton County, based on recent ordinance changes). --- Total budget request is \$39,063 with 2/3 requested from Accomack County and 1/3 from Northampton County (ongoing request).</p>	
GL Account:		
JUSTIFICATION # 3:		Additional Cost:
Short Desc.	Continued Cost/Membership Increase - HRCJTA - Ongoing - 2/3 Request	\$ 4,200
Detailed Explanation:	<p>The 9-1-1 Center is a member of the Hampton Roads Criminal Justice Training Academy (HRCJTA), due to the state regulations requiring those dispatching law enforcement to have and maintain specific certification (that is completed at the HRCJTA). With 9-1-1 Center staff procedures requiring dispatching on law enforcement channels/talkgroups for specific incidents, including the dispatch of critical law enforcement incidents on a law enforcement channel/talkgroup while transferring the 9-1-1 call, this certification is needed. Based on correspondence from HRCJTA, there is a notable increase to membership costs again in FY27 (started in FY25, with future years having additional increases). Requests represents the \$6,300 increase in the last two years --- Total budget request is \$6,300 with 2/3 requested from Accomack County and 1/3 from Northampton County (ongoing request).</p>	
GL Account:		

Departmental Budget Request Summary & Performance Snapshot

Department or Agency:	Eastern Shore 911 Commission	Department Number:	295.3104
Fund:	E911 Special Revenue Fund	Function:	Public Safety

Budget Increase Justifications:

JUSTIFICATION # 4:		Additional Cost:
Short Desc.	New F/T Position - 9-1-1 Communications Officer - Ongoing - 2/3 Request	\$ 33,236
Detailed Explanation:	The addition of an 9-1-1 Communications Officer position for the 9-1-1 Center is needed and requested. 9-1-1 Communications Officers are the dispatchers answering 9-1-1 (and non-emergency) telephone calls, dispatching emergency public safety incidents, and the many other duties/tasks occurring on the emergency dispatch floor. The reality is operations of the 9-1-1 Center, including minimum staffing levels, must be maintained 24/7/365; with no ability to “close”. The addition of this position would provide another trained individual to be scheduled to assure the functionality of the 9-1-1 Center to serve the public. Currently there are numerous examples of staff working overtime (more than expected), staff with excessive leave accumulation, supervisors staff often serving as minimum staffing for the dispatch floor, all that could be reduced with the appropriate staffing level of the 9-1-1 Center being funded. Funds requested included anticipated ongoing costs associated with salary and benefits for the position. Total budget request to both counties is \$49,855 with 2/3 requested from Accomack County and 1/3 from Northampton County (ongoing request).	
GL Account:		
JUSTIFICATION # 5:		Additional Cost:
Short Desc.	Vehicle - 9-1-1 Commission Use - One-Time - 2/3 Request	\$ 43,333
Detailed Explanation:	The ESVA 9-1-1 Commission obtained its first vehicle for 9-1-1 Center business use in the spring of 2024. The vehicle is used for travel to various meetings and training opportunities on and off the ESVA, to ESVA Fire/EMS agencies/stations, to other ESVA public safety entities, to other ESVA dispatch centers, and for other business needs related to the 9-1-1 Center. In addition, one of the primary needs for travel (use of vehicle) has related to the needs of the ESVARRS (new radio system). The need for the vehicle has continued to increase since the purchase of the vehicle (currently shared as needed between all staff and often not available for all travel/operational needs). These funds would allow the purchase on a second vehicle to be overall set-up/configured to support the needs of the ESVARRS with use for other operations as needed. While would expect there will still be a need for some use of personal vehicles (and reimbursement) for 9-1-1 Center business, this should be limited. Requested funds are for the vehicle and initial costs for outfitting/preparing the vehicle. Ongoing costs related to vehicle needs and maintenance are anticipated to be covered with existing 9-1-1 Commission funding. --- Total budget request is \$65,000, with 2/3 of funding requested from Accomack County, and 1/3 from Northampton County.	
GL Account:		
TOTAL ADDITIONAL FUNDING REQUESTED		\$ 120,527

ENTERPRISE FUNDS

Departmental Budget Request Summary & Performance Snapshot

Department or Agency:	Airport	Department Number:	602.8111
Fund:	Airport Enterprise Fund	Function:	Community Development

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 top priority is maintaining a safe operating environment for all aircraft operations. Key priority projects include the addition of a Runway 21 turnaround, rehabilitation of pavement surrounding the T-hangars, and acquisition of avigation easements to support the next phase of off-airport obstruction removal in compliance with FAA Part 77 requirements. The Airport also plans to rehabilitate the agricultural aerial application area by constructing a new structure to support ongoing ag-aviation operations, as well as construct a new equipment storage building to safely house operational equipment currently stored in an interior storage room that is not compliant with the Statewide Fire Prevention Code.

Daily runway, facility, and fuel quality control inspections are performed to ensure that potential safety issues are identified and promptly addressed.

The Airport continues to pursue and leverage available federal and state grant opportunities to minimize local funding requirements while improving and maintaining airport facilities and services.

Accomplishments and Challenges in the last 2 fiscal years:

Over the past two years, the Airport has achieved significant progress in improving safety, operations, and community preparedness. Working with the Virginia Department of Agriculture, approximately 4,300 pounds of unused dry chemical and 300 gallons of liquid pesticide were safely removed from the facility, eliminating a long-standing liability for the County. Major infrastructure improvements were completed, including construction of the fuel farm containment area, refinishing of the Jet A fuel system, and establishment of vending sales in the pilots' lounge. In coordination with the Virginia Department of Emergency Management, 21 Conex containers containing life-saving emergency supplies for Accomack and Northampton Counties, including Tangier Island, were installed, with the Airport preparing the site to support this critical initiative. Progress also continued on the Runway 21 turnaround, reaching the second half of Phase II, and 14 trees were removed through the Obstruction Removal Grant to improve airspace safety compliance. The Airport successfully hosted the CAF Rise Above event for four days and welcomed the FAA Safety Team on three occasions to conduct evening safety seminars for local pilots.

Challenges during this period were minimal and typical for airport operations, with weather delays and rising construction and operating costs being the most significant factors. Staffing presented temporary difficulties; however, the Airport is now fully staffed with a strong team of capable employees who continue to support the Airport's mission effectively.

Departmental Budget Request Summary & Performance Snapshot

Department or Agency:	Airport	Department Number:	602.8111
Fund:	Airport Enterprise Fund	Function:	Community Development

Major Issues to Address in the Next Two Fiscal Years:

Over the next two fiscal years, the Airport will prioritize maintaining and rehabilitating its aging facilities, with the terminal and hangars nearing 30 years of service and showing increasing deterioration. Key needs include replacing worn shingles and siding, addressing existing hangar repairs before any expansion, and updating the terminal interior. These projects represent a substantial investment, and rising construction and material costs are making grant funding more competitive. Careful prioritization will be essential to address the most critical needs effectively.

Outcomes and Workload/Performance Measures:

Measure Descriptions	FY2024	FY2025	Current Goal	Comments
Workload Measure: Total aircraft operations monitored and logged by type of operation	7265	As of November 31st. 9233	7,500 annual operations	
Performance Measure: Corporate Operations	810	498		
Performance Measure: Military Operations	902	970		
Performance Measures: Private Aircraft Operations	3,709	3,139		
Performance Measures: Student Pilot Operations	1306	2096		
Performance Measures: Agricultural Operations	285	367		
Performance Measures: Government Aircraft Operations	183			
Performance Measures: After-hours Operations	10	455		

Departmental Budget Request Summary & Performance Snapshot

Department or Agency:	Airport	Department Number:	602.8111
Fund:	Airport Enterprise Fund	Function:	Community Development

Outcomes and Workload/Performance Measures:

B. Outcome 2:

Outcomes and Measure Descriptions	FY2024	FY2025	Current Goal	Comments
Workload Measure: Total aircraft operations monitored and logged by type of aircraft.	7265	9164	7,500 annual operations	
Performance Measure: Single Engine Aircraft Operations	5516	5670		
Performance Measure: Multi-engine Aircraft Operations	189	213		
Performance Measure: Turbo-prop Aircraft Operations	632	672		
Performance Measure: Turbine Engine Aircraft Operations	132	89		
Performance Measure: Rotor Engine Aircraft Operations	759	721		
Performance Measure: Experimental Aircraft Operations	147	94		
Performance Measure: Ultralight Aircraft Operations	2	0		
Performance Measure: After Hours Aircraft Operations	0	455		

Departmental Budget Request Summary & Performance Snapshot

Department or Agency:	Airport	Department Number:	602.8111
Fund:	Airport Enterprise Fund	Function:	Community Development

Outcomes and Workload/Performance Measures:

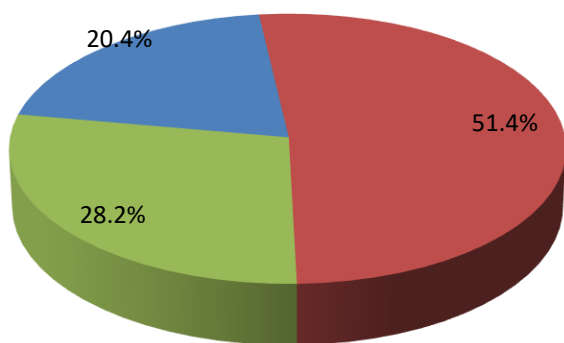
C. Outcome 3:

Outcomes and Measure Descriptions	FY2024	FY2025	Current Goal	Comments
Workload Measure: 100LL and Jet-A fueling services are provided for general aviation and Jet aircraft.	66,888	51,674	50,000 gallons annually	
Performance Measure Total gallons of 100LL sold	46,068	37,119		
Performance Measure: Total gallons of Jet-A sold	20,820	14,555		

Expenditure History

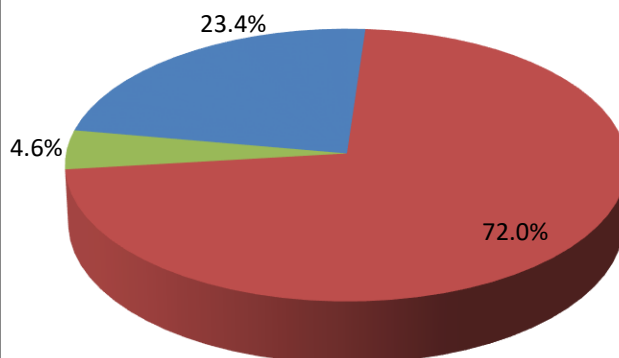
Expenditure Category	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Requested Budget FY2027	% Change
Personnel Services	\$ 125,493	\$ 152,363	\$ 145,478	\$ 145,478	0%
Other Operating Expenditures	379,886	478,124	367,273	448,373	22%
Capital Outlay	301,279	315,792	201,408	28,908	-86%
Debt Service	-	3,903	-	-	0%
Total	806,659	950,182	714,159	622,759	-13%

**Adopted Budget
FY2026**



- Personnel Services
- Other Operating Expenditures
- Capital Outlay

**Requested Budget
FY2027**



- Personnel Services
- Other Operating Expenditures
- Capital Outlay

Departmental Budget Request Summary & Performance Snapshot

Department or Agency:	Airport	Department Number:	602.8111
Fund:	Airport Enterprise Fund	Function:	Community Development

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2024	Adopted Budget FY2025	Adopted Budget FY2026	Requested Budget FY2027	% Change
Airport Manager	1.0	1.0	1.0	1.0	0%
Flightline Attendant	2.5	2.5	2.5	2.5	0%
Total	3.5	3.5	3.5	3.5	0%

Summary of Budget Increases/(Decreases) Requested

Description of Increase/(Decrease)	Link to Justification	Funding Source <i>Central Acct Use Only</i>	Increase/ (Decrease)
Perimeter Fence Mowing	J1	Recurring	\$ 12,000
Storage Shed	J2	Reserves	\$ 7,500
Request for Funding Vinyl Roof Coating for Aircraft Hangar A	J4	Reserves	\$ 49,000
Request for Funding Vinyl Roof Coating for Aircraft Hangar B	J5	Reserves	\$ 49,000
Modernization of Airport Point-of-Sale (POS) System	J7	Reserves	\$ 10,000
Terminal Energy Efficiency Assessment and Renovation Planning	J8	Reserves	\$ 7,500
TOTAL			\$ 135,000

Contact Information

Name:	Bruce Herbert	Address 1:	29194 Parkway N
Title:	Airport Manager	Address 2:	
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Telephone:	(757)787-4600	Zip Code:	23410

Departmental Budget Request Summary & Performance Snapshot

Department or Agency:	Airport	Department Number:	602.8111
Fund:	Airport Enterprise Fund	Function:	Community Development

Budget Increase Justifications:

JUSTIFICATION # 1:		Additional Cost:
Short Desc.	Perimeter Fence Mowing	\$ 12,000
Detailed Explanation:	The perimeter fence will need to be bush-hogged monthly, both inside and out, to maintain last year's clearing and preserve a 15-foot perimeter clearance.	
GL Account:	602.8111.0.0.33100	
JUSTIFICATION # 2:		Additional Cost:
Short Desc.	Storage Shed	\$ 7,500
Detailed Explanation:	This request is for a storage shed to house airport operational equipment used during runway emergencies. Currently, this equipment is stored in the electronics room. Relocating it to a dedicated shed would provide quicker, easier access for airport vehicles, improving response times during emergencies. This change would enhance operational efficiency, support staff safety, and ensure compliance with the Statewide Fire Prevention Code.	
GL Account:	602.8111.0.0.82102	
JUSTIFICATION # 3:		Additional Cost:
Short Desc.	Not used	
Detailed Explanation:		
GL Account:		
JUSTIFICATION # 4:		Additional Cost:
Short Desc.	Request for Funding Vinyl Roof Coating for Aircraft Hangar A	\$ 49,000
Detailed Explanation:	This request seeks funding for the application of a vinyl roof coating on Aircraft hangar A-1. The existing roof fasteners have deteriorated over time, causing galvanic corrosion and the development of holes in the roof surface. As a result, multiple leaks have occurred, with the frequency and severity of these issues continuing to increase. Applying a new roof coating is necessary to stop further deterioration, protect the structure from additional damage, and ensure the long-term integrity of the hangar.	
GL Account:	602.8111.0.0.33100	
JUSTIFICATION # 5:		Additional Cost:
Short Desc.	Request for Funding Vinyl Roof Coating for Aircraft Hangar B	\$ 49,000
Detailed Explanation:	This request seeks funding for the application of a vinyl roof coating on Aircraft hangar A-1. The existing roof fasteners have deteriorated over time, causing galvanic corrosion and the development of holes in the roof surface. As a result, multiple leaks have occurred, with the frequency and severity of these issues continuing to increase. Applying a new roof coating is necessary to stop further deterioration, protect the structure from additional damage, and ensure the long-term integrity of the hangar.	
GL Account:	602.8111.0.0.33100	

Departmental Budget Request Summary & Performance Snapshot

Department or Agency:	Airport	Department Number:	602.8111
Fund:	Airport Enterprise Fund	Function:	Community Development

Budget Increase Justifications:

JUSTIFICATION # 6:		Additional Cost:
Short Desc.	Not used	
Detailed Explanation:		
GL Account:		
JUSTIFICATION # 7:		Additional Cost:
Short Desc.	Modernization of Airport Point-of-Sale (POS) System	\$ 10,000
Detailed Explanation:	<p>The airport currently uses a VX 500 analog credit card machine supplied by Avfuel, which is outdated and no longer compatible with modern payment card technology. Avfuel requires this equipment to be replaced with a new digital system capable of processing current chip and tap card transactions securely and reliably.</p> <p>This request also includes upgrading the terminal's point-of-sale system to a modern, fully integrated setup using a computer terminal and an in-counter cash drawer. The updated system will streamline and simplify all cash and credit card transactions by consolidating sales into a single platform, improving processing speed, accuracy, security, and daily reporting.</p>	
GL Account:	602.8111.0.0.80070	
JUSTIFICATION # 8:		Additional Cost:
Short Desc.	Terminal Energy Efficiency Assessment and Renovation Planning	\$ 7,500.00
Detailed Explanation:	<p>This project involves working with Ecovative, a company that provides technical guidance to improve building energy efficiency. Our terminal was built before current energy codes and does not meet today's efficiency standards. With future renovations planned, it is important that we invest our funds wisely.</p> <p>An energy evaluation will help identify areas where improvements will provide the greatest benefit. The results will guide renovation decisions, ensuring that upgrades focus on reducing energy use, lowering operating costs, and delivering the best return on investment. The goal is to maximize the value of renovation dollars while achieving long-term energy savings.</p>	
GL Account:	602.8111.0.0.31000	
TOTAL ADDITIONAL FUNDING REQUESTED		\$ 135,000

Departmental Budget Request 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:

Describe in outline form. You can skip to the next paragraph by pressing the ALT and ENTER keys simultaneously.

Accomplishments and Challenges in the last 2 fiscal years:

Describe in outline form. You can skip to the next paragraph by pressing the ALT and ENTER keys simultaneously.

Major Issues to Address in the Next Two Fiscal Years:

Describe in outline form. You can skip to the next paragraph by pressing the ALT and ENTER keys simultaneously.

Outcomes and Workload/Performance Measures:

A. Outcome 1: We work safely and efficiently.

Measure Descriptions	FY2024	FY2025	Current Goal	Comments
1. Workload Measure: Total amount of solid waste processed.	43,407	46,448	N/A	
2. Performance Measure: Workers Compensation Claims	0	0	0	
3. Performance Measure: Tipping Fee	\$80.00/ton	\$80.00	\$80.00	

Departmental Budget Request Summary & Performance Snapshot

Department or Agency:	Northern Landfill & Southern Transfer Station	Department Number:	605.4206
Fund:	Landfill Enterprise Fund	Function:	Public Works

Outcomes and Workload/Performance Measures:

B. Outcome 2: We comply with solid waste regulations.

Outcomes and Measure Descriptions	FY2024	FY2025	Current Goal	Comments
1. Performance Measure: DEQ Inspections	Passed all inspections	Passed all inspections	Pass all inspections	
2. Performance Measure				
3. Performance Measure				

C. Outcome 3: We are productive.

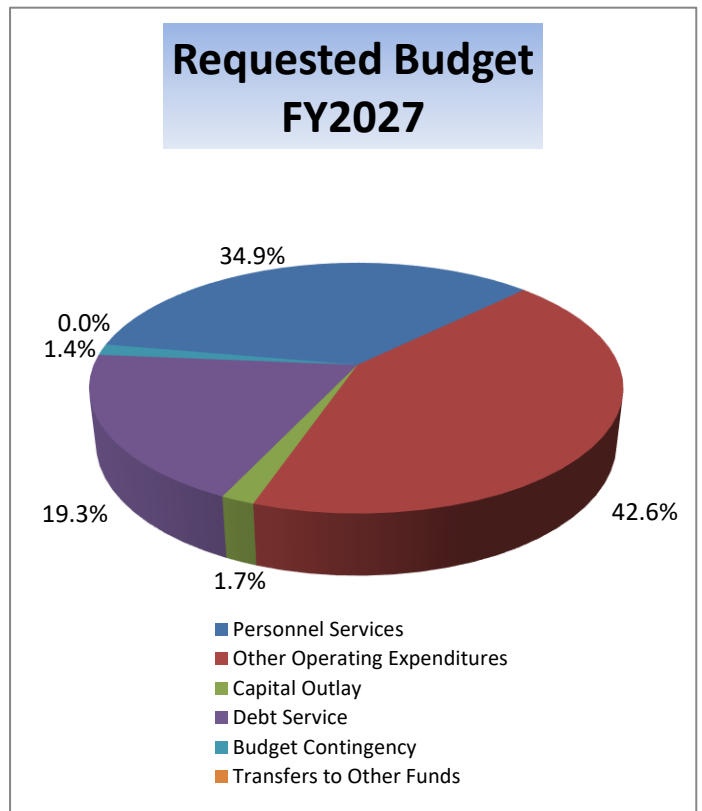
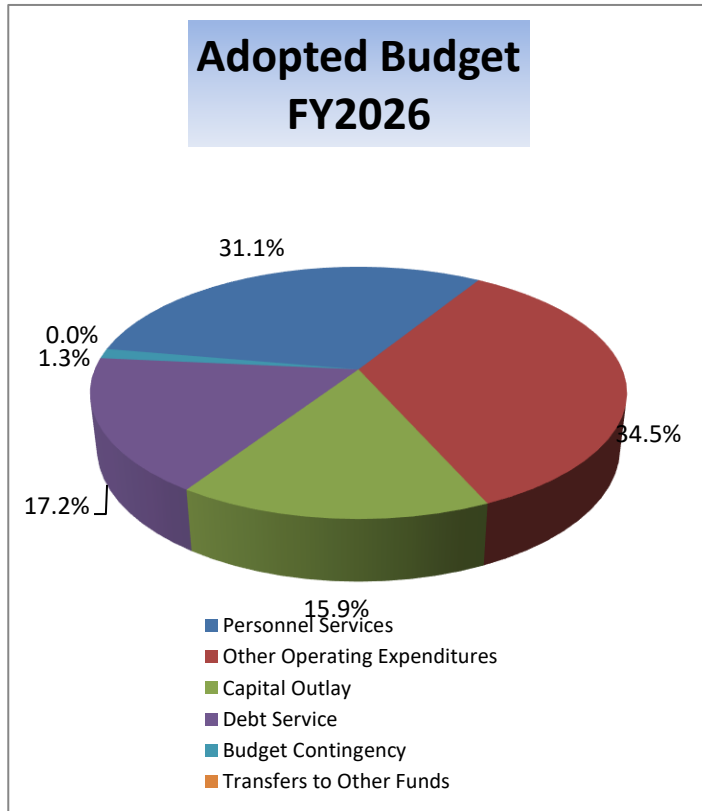
Outcomes and Measure Descriptions	FY2024	FY2025	Current Goal	Comments
1. Performance Measure: Gallons of leachate treated by County facility.	Sprayed 3,449,406	Sprayed 3,310,153	No off-site treatment	
2. Workload Measure				
3. Performance Measure				

Expenditure History

Expenditure Category	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Requested Budget FY2027	% Change
Personnel Services	\$ 858,336	\$ 1,031,046	\$ 1,153,739	\$ 1,153,739	0%
Other Operating Expenditures	1,173,614	1,250,615	1,281,829	1,409,146	10%
Capital Outlay	2,077,853	1,777,774	591,951	56,951	-90%
Debt Service	150,163	629,602	639,421	639,421	0%
Budget Contingency	-	-	47,600	47,600	0%
Transfers to Other Funds	-	19,877	-	-	0%
Total	4,259,965	4,708,915	3,714,540	3,306,857	-11%

Departmental Budget Request 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 FY2024	Adopted Budget FY2025	Adopted Budget FY2026	Requested Budget FY2027	% 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%

Departmental Budget Request Summary & Performance Snapshot

Department or Agency:	Northern Landfill & Southern Transfer Station	Department Number:	605.4206
Fund:	Landfill Enterprise Fund	Function:	Public Works

Summary of Budget Increases/(Decreases) Requested

Description of Increase/(Decrease)	Link to Justification	Funding Source <i>Central Acct Use Only</i>	Increase/ (Decrease)
Increase in professional services	J1	Recurring	\$ 57,253
Increase in repairs and maintenance	J2	Recurring	37,202
Increase for leased equipment	J3	Recurring	6,500
Taxes and licenses	J4	Recurring	3,735
Wearing apparel & supplies	J5	Recurring	100
Increase in repairs and maintenance	J7	Recurring	10,000
Increase in taxes and license	J8	Recurring	10,000
Wearing apparel & supplies	J9	Recurring	2,527
Well replacement	J10	Reserves	15,000
TOTAL			\$ 142,317

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

Departmental Budget Request Summary & Performance Snapshot

Department or Agency:	Northern Landfill & Southern Transfer Station	Department Number:	605.4206
Fund:	Landfill Enterprise Fund	Function:	Public Works

Budget Increase Justifications:

JUSTIFICATION # 1:		Additional Cost:
Short Desc.	Increase in professional services	\$ 57,253
Detailed Explanation:	As costs for monitoring and regulation have increased in recent years, this budget line is no longer sufficient.	
GL Account:	605.4206.4202.0.31000	
JUSTIFICATION # 2:		Additional Cost:
Short Desc.	Increase in repairs and maintenance	\$ 37,202
Detailed Explanation:	Service costs continue to increase and this line item has not been increased in several years.	
GL Account:	605.4206.4202.0.33100	
JUSTIFICATION # 3:		Additional Cost:
Short Desc.	Increase for leased equipment	\$ 6,500
Detailed Explanation:	The amount in this budget line is no longer sufficient to cover actual costs.	
GL Account:	605.4206.4202.0.54010	
JUSTIFICATION # 4:		Additional Cost:
Short Desc.	Taxes and licenses	\$ 3,735
Detailed Explanation:	The amount in this budget line is no longer sufficient to cover actual costs.	
GL Account:	605.4206.4202.0.58040	

Departmental Budget Request Summary & Performance Snapshot

Department or Agency:	Northern Landfill & Southern Transfer Station	Department Number:	605.4206
Fund:	Landfill Enterprise Fund	Function:	Public Works

Budget Increase Justifications:

JUSTIFICATION # 5:		Additional Cost:
Short Desc.	Wearing apparel & supplies	\$ 100
Detailed Explanation:	Costs have increased and an adjustment is needed.	
GL Account:	605.4206.4202.0.60110	
JUSTIFICATION # 6:		Additional Cost:
Short Desc.	Not used	
Detailed Explanation:		
GL Account:		
JUSTIFICATION # 7:		Additional Cost:
Short Desc.	Increase in repairs and maintenance	\$ 10,000
Detailed Explanation:	Costs continue to rise and this line item has not kept pace.	
GL Account:	605.4206.4208.0.33100	
JUSTIFICATION # 8:		Additional Cost:
Short Desc.	Increase in taxes and license	\$ 10,000
Detailed Explanation:	Existing funding in this line item is not sufficient to cover actual costs.	
GL Account:	605.4206.4208.0.58040	

Departmental Budget Request Summary & Performance Snapshot

Department or Agency:	Northern Landfill & Southern Transfer Station	Department Number:	605.4206
Fund:	Landfill Enterprise Fund	Function:	Public Works

Budget Increase Justifications:

JUSTIFICATION # 9:		Additional Cost:
Short Desc.	Wearing apparel & supplies	\$ 2,527
Detailed Explanation:	Increase needed to cover actual costs.	
GL Account:	605.4206.4208.0.60110	
JUSTIFICATION # 10:		Additional Cost:
Short Desc.	Well replacement	\$ 15,000
Detailed Explanation:	Funding to replace the last shallow drinking water well in the vicinity of the Southern Landfill.	
GL Account:	605-4206-4203-0-82103	
TOTAL ADDITIONAL FUNDING REQUESTED		\$ 142,317



Capital Improvements
Program (CIP) Section

2027 through 2031
Capital Improvement Plan
Accomack County, VA
Projects By Department

Department	Project #	2027	2028	2029	2030	2031	Total
Airport							
Obstruction Removal-Easement Acquisition - Phase 3	20-Air-005	250,000					250,000
Obstruction Removal-Easement Acquisition - Phase 4	20-Air-006	250,000					250,000
Obstruction Removal-Off-Airport Design	20-Air-007	350,000					350,000
Pavement around T-Hangars	26-Air-002	275,000					275,000
Obstruction Removal	27-Air-001	250,000					250,000
Accomack Terminal Facade Upgrade	27-Air-002	90,000					90,000
Fueling System Replacement	27-Air-003	500,000					500,000
Security Fencing Improvements	27-Air-004	134,000					134,000
	Airport Total	2,099,000	0	0	0	0	2,099,000

Parks and Recreation							
Sawmill Parks Soccer Field	16-PR-003	1,880,000					1,880,000
Wallops Park & Nature Trail	25-PR-001	1,500,000					1,500,000
Sawmill Park Indoor Facility	26-PR-001		3,000,000				3,000,000
	Parks and Recreation Total	3,380,000	3,000,000	0	0	0	6,380,000

Planning							
Central Accomack Area Transportation Improvements	13-PLN-001			12,500,000			12,500,000
Derelict Building Removal Program	14-PLN-001	150,000	150,000	150,000	150,000	150,000	750,000
Comprehensive Plan Update	25-PLN-001	90,000					90,000
Land Use Ordinances Diagnostic & Update	25-PLN-004		50,000	50,000			100,000
Community & Economic Development Vehicle Replacement	27-PLN-001		40,000	40,000	40,000		120,000
	Planning Total	240,000	240,000	12,740,000	190,000	150,000	13,560,000

Public Safety							
Public Safety Logistics Facility	17-PS-001	600,000					600,000
Grain Bin Extrication/Confined Space Equip	26-PS-001	100,000					100,000
	Public Safety Total	700,000	0	0	0	0	700,000

Public Works							
Clerk's Office Fire Supression	09-PW-011	180,000					180,000
Deep Creek Dock - Paving	17-PW-002	126,500					126,500
Industrial Park Lighting-Phase 2	21-PW-005	80,000					80,000
Capital Projects Contingency	21-PW-008	100,000	100,000	100,000	100,000	100,000	500,000
963 Track Loader	23-PW-001	525,000					525,000
Broadway Landing Walkway	23-PW-012	231,000					231,000
Hacks Neck - Phase II	23-PW-014	250,000					250,000
Replace Mobile 3 - Garage Service Truck	24-PW-009	86,000					86,000
Replace Roll-Off Truck	24-PW-013		355,000				355,000

Department	Project #	2027	2028	2029	2030	2031	Total
Southside Chesconessex Ramp & Dock Replacement	25-PW-005	250,000					250,000
EOC/FTC Parking Lot Paving	25-PW-006	150,000					150,000
Gargatha Dock Replacement	25-PW-007	300,000					300,000
Wastewater Needs for Northern Accomack County	25-PW-016	5,435,000					5,435,000
Repair & Refurbish So. Transfer Station Baler Bldg	25-PW-11	97,850					97,850
Wisharts Point Adandoned Structure Demolition	26-PW-002	100,000					100,000
Repairs to Closure Turf	26-PW-004		50,000				50,000
Brush Grinder	26-PW-006	685,000					685,000
Articulating Dump Truck for Northern Landfill	26-PW-007			455,000			455,000
Regulatory Compliance LF Wastewater Treatment	26-PW-008	100,000					100,000
Engineering & Construction for new Cell 8	27-PW-001	300,000	2,750,000				3,050,000
Closure of Cell7 at Northern Landfill	27-PW-002			2,380,000			2,380,000
Replace Tanker Trailer for Lechate	27-PW-003	93,500					93,500
Replace Walking Floor Waste Trailer	27-PW-004		155,000				155,000
Replace Convenience Center Compactors	27-PW-005	77,000					77,000
Sealing and Re-striping Pavement at Convenience Centers	27-PW-006	81,600					81,600
Replace 836 Compactor at Northern Landfill	27-PW-007				1,500,000		1,500,000
Health Department Roof Replacement	27-PW-008	130,000					130,000
Sheriff's Office/Jail Roof Coating	27-PW-009	90,000					90,000
Repainting of Elevated Water Tank in Industrial Park	27-PW-010	150,000					150,000
Former Accomac Library Septic System	27-PW-011	125,000					125,000
Greenbackville Harbor Breakwater Replacement	27-PW-012	800,000					800,000
Old Nasa Ferry Dock Demo	27-PW-013	130,000					130,000
Quinby Bulkhead and Pier Replacement	27-PW-014	625,000					625,000
Marsh Elevation Enhancement Monitoring at Savage Island Area	27-PW-015	75,000	50,000	50,000	50,000	50,000	275,000
Future Real Estate Acquisition - Solid Waste Facilities	27-PW-016	750,000					750,000
Financial Model - Facilities Life Cycle Cost Program	27-PW-017	61,900					61,900
Greenbackville Harbor Parking Lot (additional funding)	27-PW-018	200,000					200,000
County Administration Building Improvements - PLACEHOLDER	27-PW-019	1,000,000					1,000,000
Sheriff's Office Annex - PLACEHOLDER	27-PW-020						0
Public Works Total		13,385,350	3,460,000	2,985,000	1,650,000	150,000	21,630,350

Transportation-VDOT

Melfa to Onley Seg: ESVA Rail Trail	26-RD-001	1,058,000	5,758,000				6,816,000
Transportation-VDOT Total		1,058,000	5,758,000	0	0	0	6,816,000

GRAND TOTAL	20,862,350	12,458,000	15,725,000	1,840,000	300,000	51,185,350
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2027 through 2031
Capital Improvement Plan
Accomack County, VA
Projects By Year

Project Name	Department	Project #	Project Cost
2027			
Obstruction Removal-Off-Airport Design	<i>Airport</i>	20-Air-007	350,000
Obstruction Removal-Easement Acquisition - Phase 3	<i>Airport</i>	20-Air-005	250,000
Obstruction Removal-Easement Acquisition - Phase 4	<i>Airport</i>	20-Air-006	250,000
Pavement around T-Hangars	<i>Airport</i>	26-Air-002	275,000
Obstruction Removal	<i>Airport</i>	27-Air-001	250,000
Accomack Terminal Facade Upgrade	<i>Airport</i>	27-Air-002	90,000
Fueling System Replacement	<i>Airport</i>	27-Air-003	500,000
Security Fencing Improvements	<i>Airport</i>	27-Air-004	134,000
Sawmill Parks Soccer Field	<i>Parks and Recreation</i>	16-PR-003	1,880,000
Wallops Park & Nature Trail	<i>Parks and Recreation</i>	25-PR-001	1,500,000
Derelict Building Removal Program	<i>Planning</i>	14-PLN-001	150,000
Comprehensive Plan Update	<i>Planning</i>	25-PLN-001	90,000
Public Safety Logistics Facility	<i>Public Safety</i>	17-PS-001	600,000
Grain Bin Extrication/Confined Space Equip	<i>Public Safety</i>	26-PS-001	100,000
Clerk's Office Fire Suppression	<i>Public Works</i>	09-PW-011	180,000
Deep Creek Dock - Paving	<i>Public Works</i>	17-PW-002	126,500
Industrial Park Lighting-Phase 2	<i>Public Works</i>	21-PW-005	80,000
Capital Projects Contingency	<i>Public Works</i>	21-PW-008	100,000
963 Track Loader	<i>Public Works</i>	23-PW-001	525,000
Broadway Landing Walkway	<i>Public Works</i>	23-PW-012	231,000
Hacks Neck - Phase II	<i>Public Works</i>	23-PW-014	250,000
Replace Mobile 3 - Garage Service Truck	<i>Public Works</i>	24-PW-009	86,000
Southside Chesconessex Ramp & Dock Replacement	<i>Public Works</i>	25-PW-005	250,000
EOC/FTC Parking Lot Paving	<i>Public Works</i>	25-PW-006	150,000
Repair & Refurbish So. Transier Station Baler Bldg	<i>Public Works</i>	25-PW-11	97,850
Gargatha Dock Replacement	<i>Public Works</i>	25-PW-007	300,000
Wastewater Needs for Northern Accomack County	<i>Public Works</i>	25-PW-016	5,435,000
Wisharts Point Adandoned Structure Demolition	<i>Public Works</i>	26-PW-002	100,000
Regulatory Compliance LF Wastewater Treatment	<i>Public Works</i>	26-PW-008	100,000
Brush Grinder	<i>Public Works</i>	26-PW-006	685,000
Engineering & Construction for new Cell 8	<i>Public Works</i>	27-PW-001	300,000
Replace Tanker Trailer for Lechate	<i>Public Works</i>	27-PW-003	93,500
Replace Convenience Center Compactors	<i>Public Works</i>	27-PW-005	77,000
Sealing and Re-striping Pavement at Convenience Centers	<i>Public Works</i>	27-PW-006	81,600
Health Department Roof Replacement	<i>Public Works</i>	27-PW-008	130,000
Sheriff's Office/Jail Roof Coating	<i>Public Works</i>	27-PW-009	90,000
Repainting of Elevated Water Tank in Industrial Park	<i>Public Works</i>	27-PW-010	150,000
Former Accomac Library Septic System	<i>Public Works</i>	27-PW-011	125,000
Greenbackville Harbor Breakwater Replacement	<i>Public Works</i>	27-PW-012	800,000
Old Nasa Ferry Dock Demo	<i>Public Works</i>	27-PW-013	130,000
Quinby Bulkhead and Pier Replacement	<i>Public Works</i>	27-PW-014	625,000
Marsh Elevation Enhancement Monitoring at Savage Island Area	<i>Public Works</i>	27-PW-015	75,000
Future Real Estate Acquisition - Solid Waste Facilities	<i>Public Works</i>	27-PW-016	750,000
Financial Model - Facilities Life Cycle Cost Program	<i>Public Works</i>	27-PW-017	61,900
Greenbackville Harbor Parking Lot (additional funding)	<i>Public Works</i>	27-PW-018	200,000

Project Name	Department	Project #	Project Cost
County Administration Building Improvements - PLACEHOLDER	Public Works	27-PW-019	1,000,000
Sheriff's Office Annex - PLACEHOLDER	Public Works	27-PW-020	
Melfa to Onley Seg: ESVA Rail Trail	Transportation-VDOT	26-RD-001	1,058,000
Total for 2027			20,862,350

2028

Sawmill Park Indoor Facility	Parks and Recreation	26-PR-001	3,000,000
Derelict Building Removal Program	Planning	14-PLN-001	150,000
Land Use Ordinances Diagnostic & Update	Planning	25-PLN-004	50,000
Community & Economic Development Vehicle Replacement	Planning	27-PLN-001	40,000
Capital Projects Contingency	Public Works	21-PW-008	100,000
Replace Roll-Off Truck	Public Works	24-PW-013	355,000
Repairs to Closure Turf	Public Works	26-PW-004	50,000
Engineering & Construction for new Cell 8	Public Works	27-PW-001	2,750,000
Replace Walking Floor Waste Trailer	Public Works	27-PW-004	155,000
Marsh Elevation Enhancement Monitoring at Savage Island Area	Public Works	27-PW-015	50,000
Melfa to Onley Seg: ESVA Rail Trail	Transportation-VDOT	26-RD-001	5,758,000
Total for 2028			12,458,000

2029

Central Accomack Area Transportation Improvements	Planning	13-PLN-001	12,500,000
Derelict Building Removal Program	Planning	14-PLN-001	150,000
Land Use Ordinances Diagnostic & Update	Planning	25-PLN-004	50,000
Community & Economic Development Vehicle Replacement	Planning	27-PLN-001	40,000
Capital Projects Contingency	Public Works	21-PW-008	100,000
Articulating Dump Truck for Northern Landfill	Public Works	26-PW-007	455,000
Closure of Cell7 at Northern Landfill	Public Works	27-PW-002	2,380,000
Marsh Elevation Enhancement Monitoring at Savage Island Area	Public Works	27-PW-015	50,000
Total for 2029			15,725,000

2030

Derelict Building Removal Program	Planning	14-PLN-001	150,000
Community & Economic Development Vehicle Replacement	Planning	27-PLN-001	40,000
Capital Projects Contingency	Public Works	21-PW-008	100,000
Replace 836 Compactor at Northern Landfill	Public Works	27-PW-007	1,500,000
Marsh Elevation Enhancement Monitoring at Savage Island Area	Public Works	27-PW-015	50,000
Total for 2030			1,840,000

2031

Derelict Building Removal Program	Planning	14-PLN-001	150,000
Capital Projects Contingency	Public Works	21-PW-008	100,000
Marsh Elevation Enhancement Monitoring at Savage Island Area	Public Works	27-PW-015	50,000
Total for 2031			300,000

GRAND TOTAL 51,185,350



Statistical Section

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	2021	2022	2023	2024	2025
General Government					
Assessor					
Taxable real estate number of parcels	39,962	39,927	39,925	39,998	39,939
Tax-exempt real estate number of parcels	988	987	1,125	1,127	1,128
Number of parcels enrolled in land use program	1,407	1,399	1,271	1,417	1,344
Commissioner of Revenue					
Mobile homes	3,790	3,706	3,743	3,746	3,682
Personal Property Tax Relief Act (PPTRA) qualifying vehicles	38,974	38,776	40,861	39,845	41,004
PPTRA tax credit percentages (vehicle value <\$1,000;\$1,000-\$20,000)	100%,40%	100%,40%	100%,38%	100%,38%	
Finance					
Vendor checks issued	7,982	9,359	8,746	8,750	7,218
Annual County payroll checks/direct deposits	10,571	8,987	8,869	9,305	9,464
Annual School Board payroll checks/direct deposits	24,200	27,902	30,358	30,336	11,890
Treasurer					
Real estate bills created	79,183	79,265	79,208	79,344	79,278
Personal property bills created	67,164	67,245	68,435	68,706	68,940
Judicial Administration					
Clerk of Court					
Deed book recordings	5,631	7,134	3,289	4,449	4,637
Judgments	2,237	2,350	1,166	2,529	2,570
Public Safety					
Fire and Emergency Services					
Emergency responses ¹	7,950	8,296	6,239	6,753	7,217
Patients transported ¹	2,979	3,107	3,397	3,625	3,627
Fire responses ¹	1,185	1,389	1,833	1,342	1,631
EMS turn-out time when fully staffed ¹	3.09 minutes	3.08 minutes	2.46 minutes	2.49 minutes	2.54 minutes
EMS drive time when fully staffed ¹	7.18 minutes	7.27 minutes	6.95 minutes	6.91 minutes	7.04 minutes
EMS response time when fully staffed ¹	10.27 minutes	10.35 minutes	9.33 minutes	9.4 minutes	958 minutes
Jail					
Average daily inmate population	107	87	88	99	104
Sheriff's Office					
Physical arrests	1,123	1,057	1,240	1,551	1,346
Traffic violations	1,193	907	766	876	1,812
Health and Welfare					
Comprehensive Services Act					
Youth receiving services	12	13	27	23	29
Social Services					
Medicaid and Food Stamp Recipients	10,506	11,353	12,462	13,094	9,075
Households receiving Heating Assistance	1,314	1,361	1,352	1,382	3,877
Households receiving Cooling Assistance	518	652	621	646	
Community Development					
Building permits issued	901	1,447	867	444	687
Other Funds					
Landfills					
Billable tons of refuse disposed	43,967	44,492	44,197	43,407	43,782
Tons of recycled residential materials ²	3,704	3,205	3,761	2,932	3,396

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
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
2025	33,534	N/A	N/A	N/A	4.20%	4,177

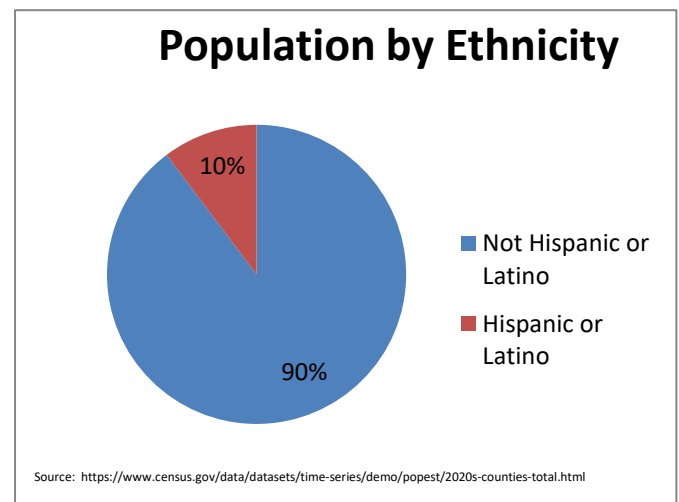
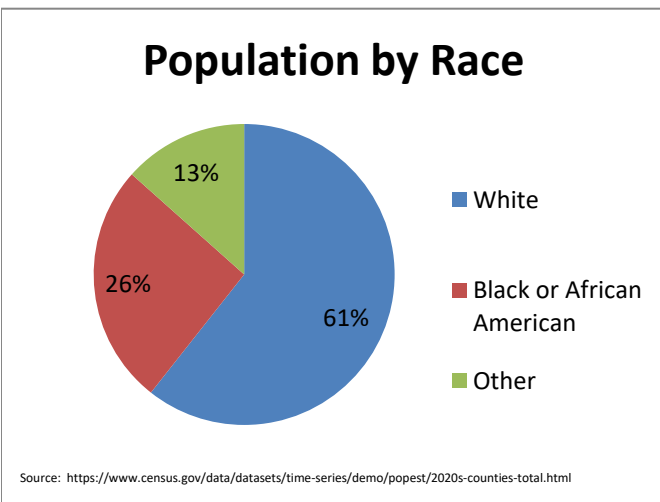
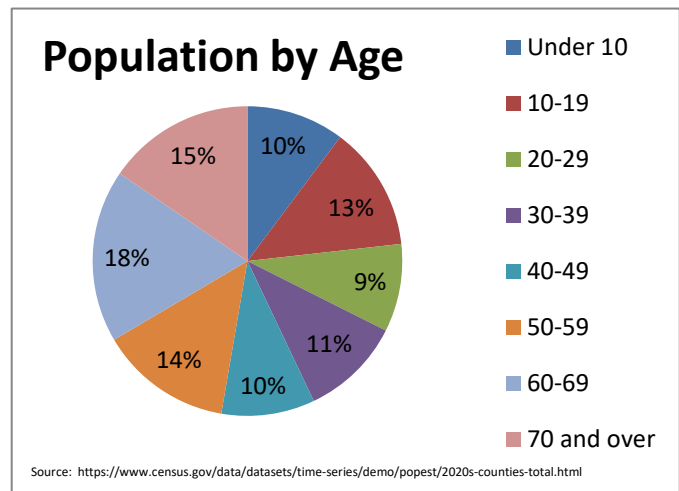
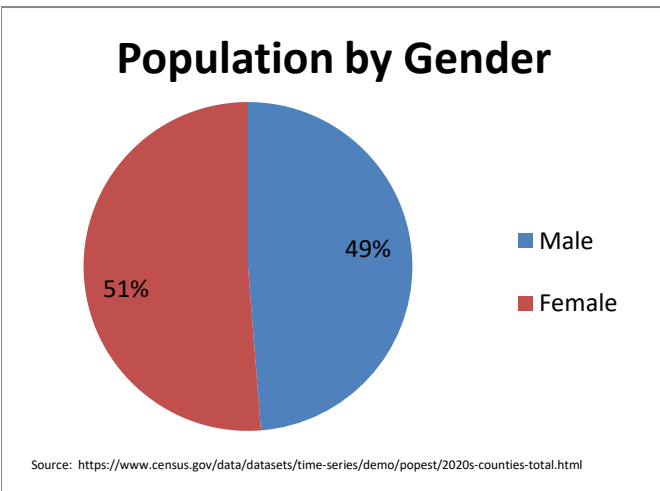
¹ Source: U.S. Census Bureau Population Estimated- <https://worldpopulationreview.com/us-counties/virginia/accomack-county>

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



Statistical Section

COUNTY OF ACCOMACK, VIRGINIA ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE REAL PROPERTY BY FISCAL YEAR

Fiscal Year	Residential Property	Commercial Property	Agricultural Property	Less Land Use Value Reduction	Total Taxable Assessed Value
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
2025	4,238,190,500	927,700,083	710,294,500	(105,269,000)	5,770,916,083

Source: Accomack County Finance Office

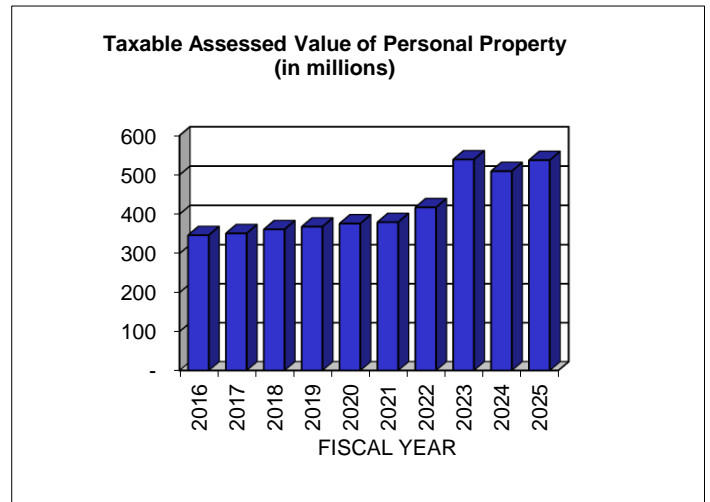
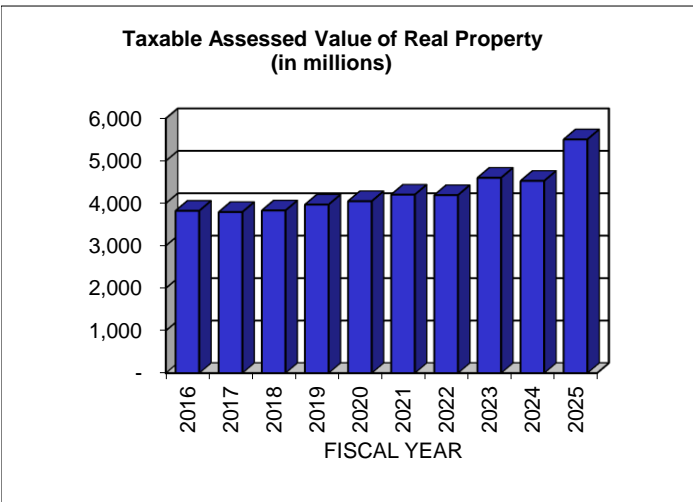
Notes: Real Property is assessed annually at fair market value. Property is assessed at 100 percent of estimated fair market value however, the County has adopted the provisions of Title 58.1-3230 of the Code of Virginia that provides for land use-value assessment when real estate is devoted to agricultural, horticultural or forest uses.

COUNTY OF ACCOMACK, VIRGINIA ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PERSONAL PROPERTY BY FISCAL YEAR

Fiscal Year	Motor Vehicles & Other	Mobile Homes	Machinery & Tools	Total Taxable Assessed Value
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
2025	466,015,256	55,695,357	20,320,933	542,031,546

Source: Accomack County Finance Office

Notes: Personal Property is assessed annually at fair market value.



Statistical Section

COUNTY OF ACCOMACK, VIRGINIA
 PRINCIPAL PROPERTY TAXPAYERS¹
 CURRENT AND NINE YEARS AGO

Taxpayer	2025			2016		
	Total Assessed Valuation	Rank	Percentage of Total Assessed Value ¹	Total Assessed Valuation	Rank	Percentage of Total Assessed Value ¹
Eastern Shore Solar Farm	\$ 168,882,919	1	2.68%	-	-	-
A&N Electric Cooperative	90,641,050	2	1.44%	82,195,879	2	1.94%
Commonwealth Chesapeake Corp LLC	40,568,685	3	0.64%	142,704,428	1	3.37%
Delmarva Power	29,577,265	4	0.47%	18,861,380	7	0.44%
Old Dominion Electric Cooperative	26,087,184	5	0.41%	19,401,672	5	0.46%
Perdue Farms LLC	21,511,309	6	0.34%	23,313,119	3	0.55%
Chincoteague Hotel LLC	18,758,854	7	0.30%	7,928,122	10	0.19%
New CingularWireless PCS, LLC	14,659,768	8	0.23%	-	-	0.00%
Tyson Farms, Inc	13,764,700	9	0.22%	19,870,440	4	0.47%
Bayside Hospitality LLC	10,884,400	10	0.17%	-	-	-
Wal-mart	-	-	-	12,053,024	8	0.28%
Tull, Edward Lunn	-	-	-	8,400,500	9	0.20%
Verizon Virginia Inc.	-	-	-	19,017,794	6	0.45%

Source: Accomack County Finance Office

¹ Total assessed value obtained from previous page's taxable values.

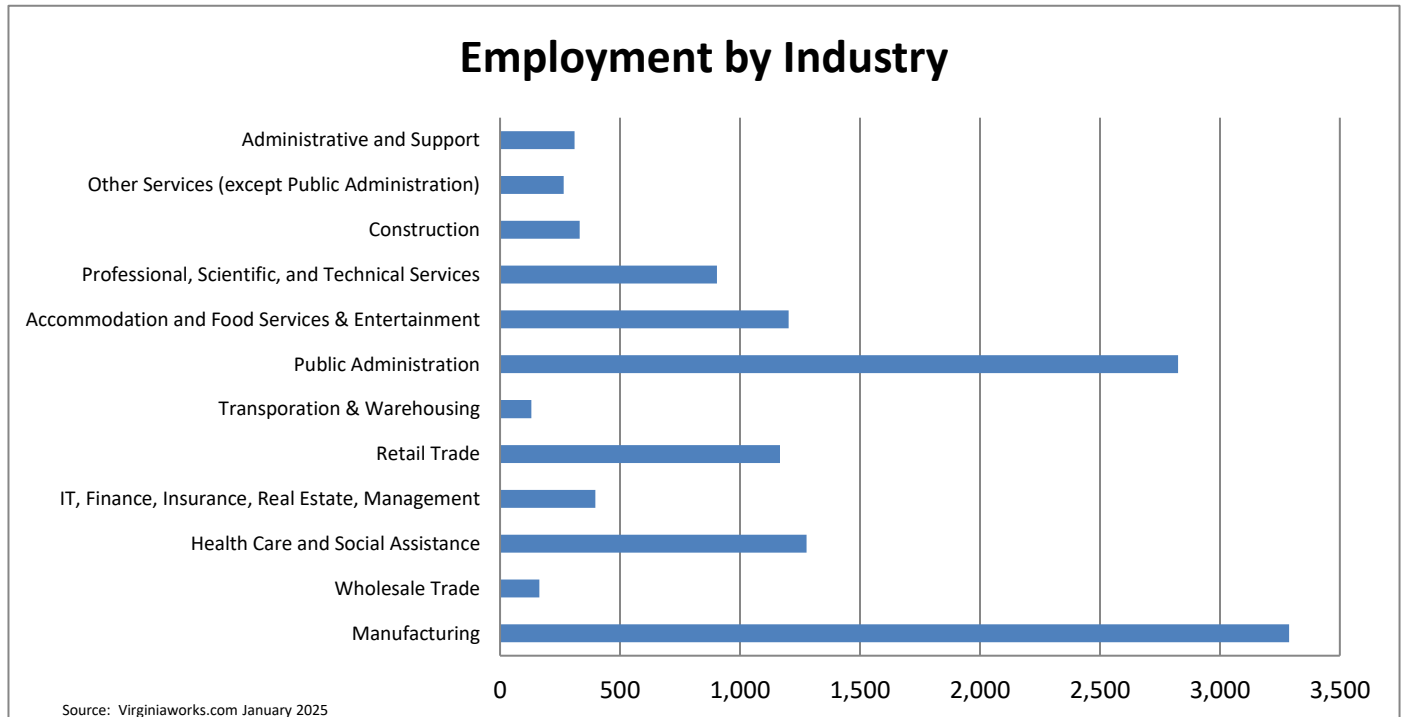
Statistical Section

COUNTY OF ACCOMACK, VIRGINIA
 PRINCIPAL EMPLOYERS
 CURRENT AND NINE YEARS AGO

Employer	2025			2016		
	Employees	Rank	Percentage of Total County Employment ¹	Employees	Rank	Percentage of Total County Employment ¹
Perdue Products	1000+	1	6.44%	1000+	1	6.48%
Tyson Farms	1000+	2	6.44%	1000+	2	6.48%
Accomack County School Board	1000+	3	6.44%	1000+	3	6.48%
Riverside Regional Medical Center	250-499	4	1.61%	100-249	9	0.65%
County of Accomack	250-499	5	1.61%	250-499	4	1.62%
National Aeronautics & Space Administration	250-499	6	1.61%	250-499	5	1.62%
URS Federal Services	100-249	7	0.64%	-	-	0.00%
Eastern Shore Rural Health System	100-249	8	0.64%	100-249	10	0.65%
Walmart	100-249	9	0.64%	250-499	7	0.65%
Packers Sanitation Service Inc	100-249	10	0.64%	-	-	0.00%
Eastern Shore Community Services	-	-	0.00%	100-249	8	0.65%
LJT Associates	-	-	0.00%	100-249	6	0.65%
Integrated Microcomputer System, Lockheed Martin	-	-	0.00%	-	-	0.00%
			<u>26.71%</u>			<u>25.94%</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				Total Primary Government	Per Capita	% of Estimated Actual Taxable Value of Property ¹
	General Obligation Bonds O/S				Capital Leases	Lease Revenue Bonds	Bond Premium and Discounts	General Obligation Bonds			
	Va. Public School Authority Bonds	Qualified Zone Academy Bonds	Bond Premium and Discounts	Lease Revenue Bonds							
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	-	245,447	6,242,925	-	2,305,000	327,116	-	15,092,864	454	0.24%
2026	4,190,000	-	197,406	5,342,053	-	1,770,000	327,116	-	11,826,575	356	0.19%

Notes:

FY26 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, 2026 (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	\$ 1,205,000
Virginia Public School Authority bond	School construction	12,170,000	4.69%	11/6/2003	7/15/2028	2,385,000
Virginia Public School Authority bond	School construction	1,935,000	4.46%	11/10/2005	7/15/2030	633,000
Virginia Public School Authority bond	School construction	9,370,000	4.28%	11/10/2005	7/15/2025	-
Lease revenue bond	CIP Projects 2015	4,350,000	2.67%	10/21/2015	6/15/2030	1,001,971
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	558,100
Lease revenue bond	Wallops Research Park	2,470,000	5.13%	10/1/2021	4/1/2029	1,910,000
Total						<u>\$ 9,285,071</u>

Notes:

¹ True interest cost

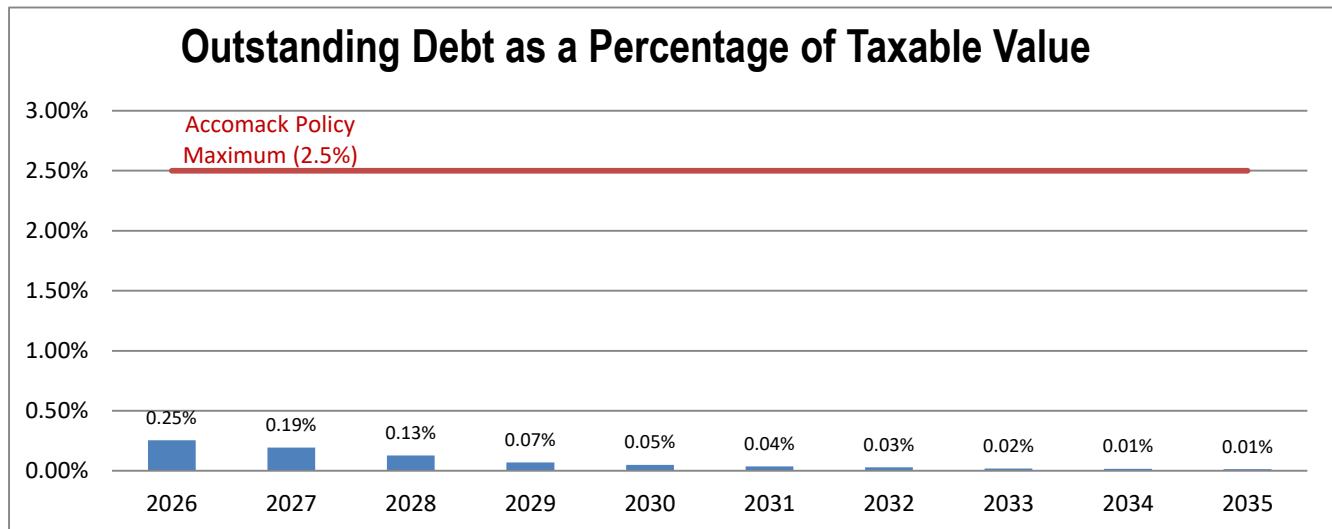
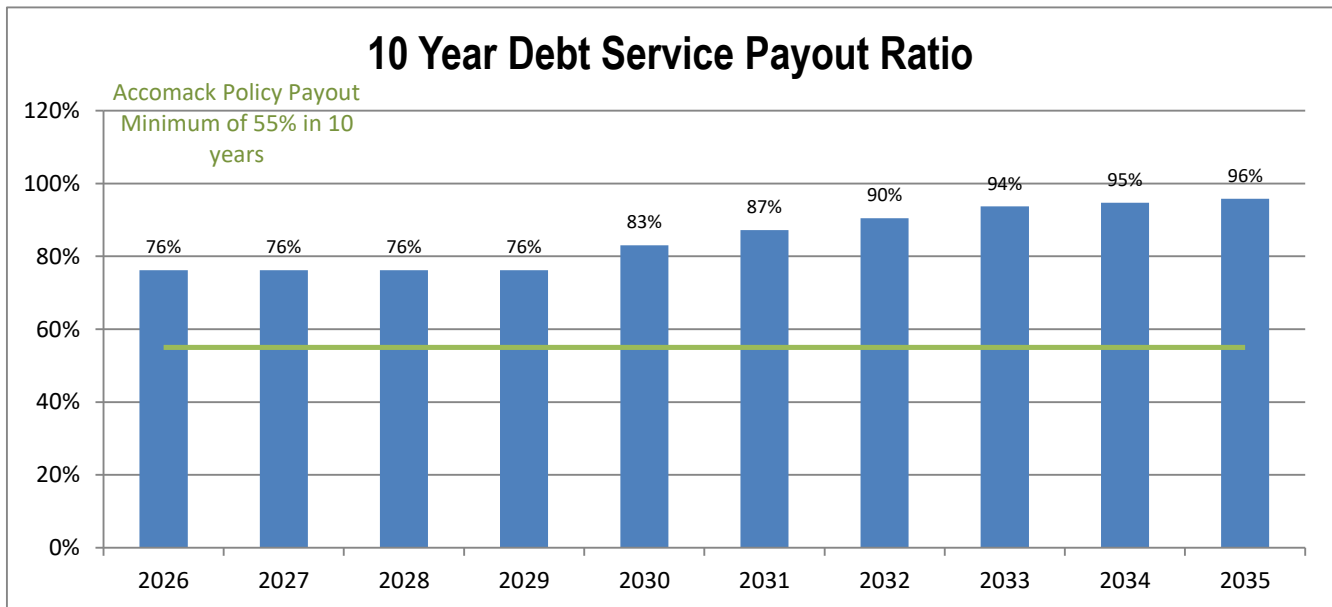
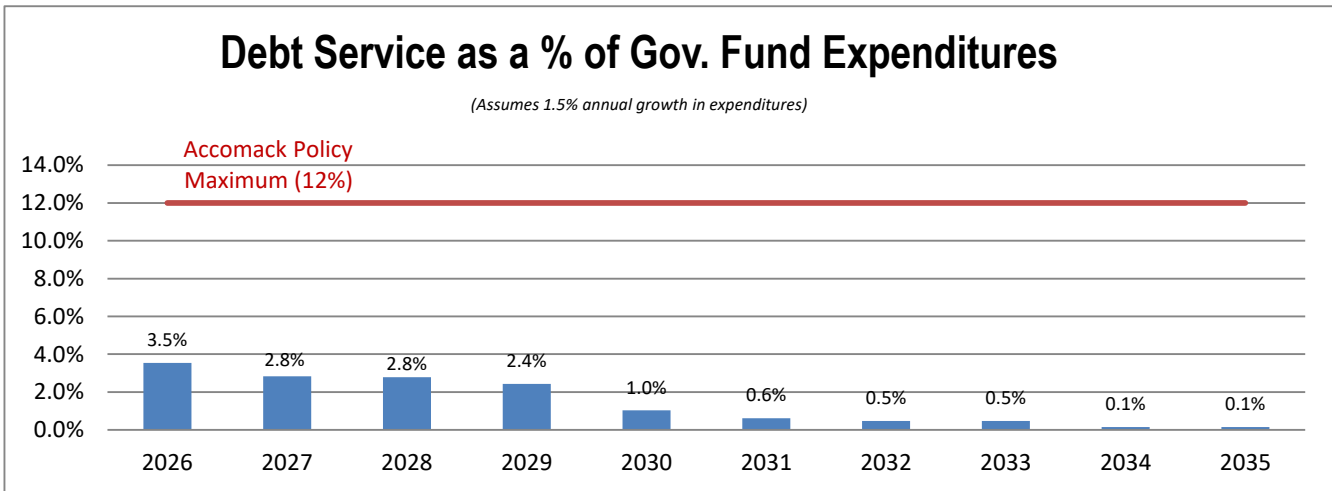
² Imputed interest rate

Statistical Section

**COUNTY OF ACCOMACK, VIRGINIA
ANNUAL DEBT SERVICE REQUIREMENTS**

Year Ending June 30,	Governmental Funds				Enterprise Funds				Total Debt Service
	VPSA 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





Glossary & Acronyms

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.

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.

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
A-NTDC - Accomack-Northampton Transportation 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
ESCSB - Eastern Shore Community Services Board
ESPL - Eastern Shore Public Library
ESRNWC - Eastern Shore Regional Navigable Waterways Committee
ESVATC - Eastern Shore of Virginia Tourism Commission
ESVHA - Eastern Shore of Virginia Housing Alliance
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

FREQUENTLY USED ACRONYMS AND ABBREVIATIONS (continued)

HVAC - Heating, venting and air conditioning
ICMA - International City/County Management Association
IT - Information Technology
Info. - Information
LEOS - Law Enforcement Officer Supplement retirement program
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

The page features a central white square with a dark blue border. This square is set within a larger light blue rectangular area with a vertical line pattern, which is itself enclosed by a dark blue border.

Appendix

Rate or Fee Description	Rate or Fee
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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
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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
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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
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Rate or Fee Description	Rate or Fee
PLANNING, BUILDING AND ZONING RELATED - continued	
Fees - continued:	
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
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not less than \$2,500 nor more than

Misdemeanor fine for violation	\$32,500
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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
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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
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Land disturbance of 5 acres to less than 10 acres	\$3,400.00
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Land disturbance of 10 acres to less than 50 acres	\$4,500.00
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Land disturbance of 50 acres to less than 100 acres	\$6,100.00
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Land disturbance of 100 acres or more	\$9,600.00
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Individual permit for discharges of stormwater from construction activities	\$15,000.00
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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
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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
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Land disturbance of 1 acre to less than 5 acres	\$200.00
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Land disturbance of 5 acres to less than 10 acres	\$250.00
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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
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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
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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
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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	
Recreation Fees:	
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 to10	\$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	
Permits and Licenses:	
Solid Waste Permits	\$25 plus bond/security deposit
New or Replacement Decal	\$7.20
Waste Disposal Fees:	
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
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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



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