



ACCOMACK COUNTY

SUMMARY FINANCIAL REPORT

2ND QUARTER FISCAL YEAR 2026 (UNAUDITED)

FEBRUARY 18, 2026
BOARD OF SUPERVISORS
MEETING

County of Accomack, Virginia

Summary Financial Report

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

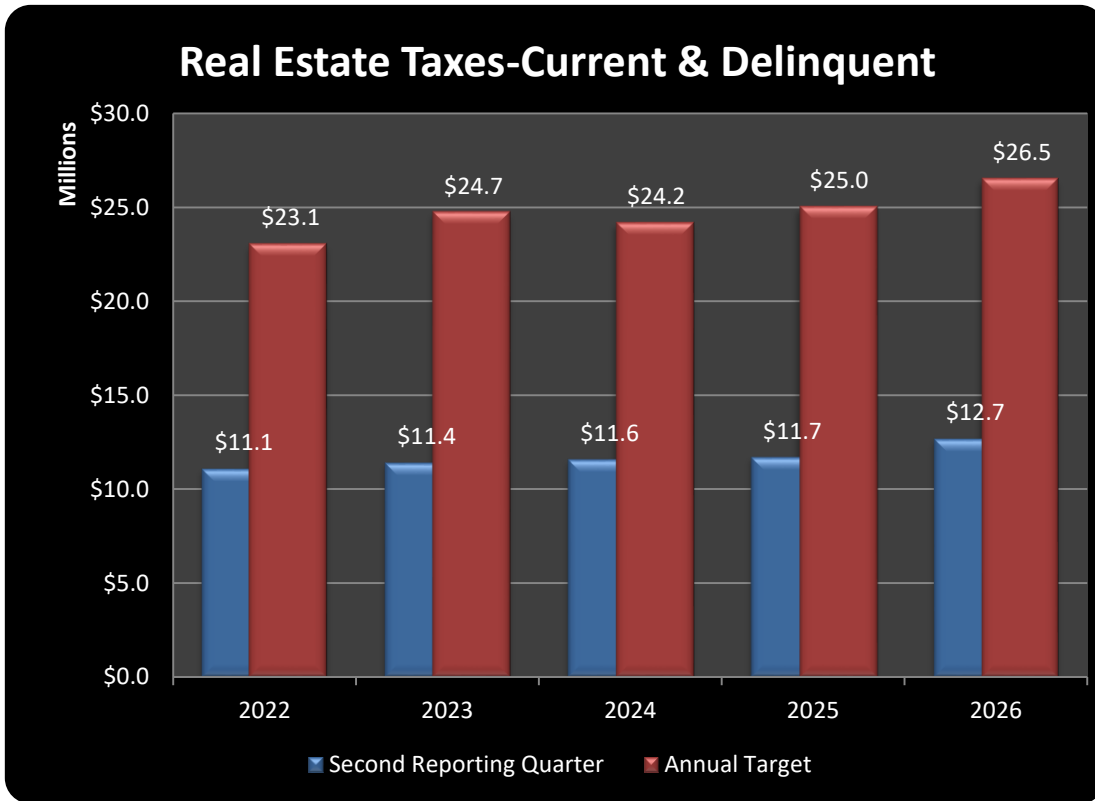
Revenue	FY 2026 Estimate	As a % of Total County Revenue	Quarter 2			Fiscal Year-To-Date			% Annual Growth Required by 2025 Estimate	↑ or ↓
			FY 2026	FY 2025	% Change	FY 2026	FY 2025	% Change		
Property Taxes:										
Real Estate Tax	\$ 26,530,718	35.0%	\$ 12,210,550	\$ 11,278,965	8.3%	12,688,770	11,715,730	8.3%	5.9%	↑
Personal Property Tax	14,174,984	18.7%	6,432,658	6,591,555	-2.4%	6,840,746	6,867,446	-0.4%	-0.9%	↑
Real Estate Taxes-Public Svc Corp.	2,193,118	2.9%	813,901	1,147,896	-29.1%	685,634	1,147,207	-159.8%	-0.5%	↓
Other Revenues:										
Local Sales & Use Tax	5,760,364	7.6%	1,281,002	1,335,368	-4.1%	2,994,722	3,008,204	-0.4%	3.9%	↓
Vehicle License Fees	700,000	0.9%	60,890	70,627	-13.8%	159,266	106,796	49.1%	4.8%	↑
Recordation Tax	448,250	0.6%	142,878	143,981	-0.8%	301,560	260,091	15.9%	-16.4%	↑
Communication Sales Tax	740,004	1.0%	166,369	167,794	-0.8%	333,207	337,455	-1.3%	10.4%	↓
Cigarette Tax	1,120,044	1.5%	354,864	205,530	72.7%	753,340	442,358	70.3%	7.3%	↑
Consumer Utility Taxes	1,100,000	1.5%	236,747	237,609	-0.4%	534,341	529,068	1.0%	0.6%	↑
Building Permits	409,230	0.5%	88,530	100,326	-11.8%	202,509	205,859	-1.6%	2.5%	↓
Transient Occupancy Tax	1,188,000	1.6%	105,054	155,641	-32.5%	739,728	694,325	6.5%	-0.4%	↑
Landfill Tipping Fees	4,030,127	5.3%	920,017	943,385	-2.5%	1,893,312	1,975,973	-4.2%	8.5%	↓
Meals Tax	992,402	1.3%	205,112	232,539	-11.8%	486,873	423,951	14.8%	-12.3%	↑
Investment Income	2,080,000	2.7%	717,637	771,411	-7.0%	1,668,732	2,039,158	-18.2%	-37.0%	↑
Shared Expense Reimbursements	5,518,442	7.3%	1,394,162	1,257,887	10.8%	2,596,950	2,422,907	7.2%	9.6%	↓
Total	\$ 66,985,684	88.5%	\$ 25,130,373	\$ 24,640,513	2.0%	\$ 32,879,691	\$ 32,176,528	2.2%	3.7%	↓

2nd Quarter Performance. For the second quarter ending December 31, 2025, major revenues are up.

Overall, revenues for FY26 are 2.2%, \$703,163 higher when compared to the prior Fiscal Year.

Summary Financial Report (Major Revenue Section)- continued

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



OVERVIEW:

Real estate taxes represent the County's single largest revenue source accounting for 35% of all estimated revenue for FY26. The County's total real estate tax rate is composed of separate rates levied for the General Fund, School Debt Service Fund, Consolidated EMS fund, Greenback Ville/Captains Cove Mosquito Control Fund and District Fire Funds. The revenues shown below and in the graph include all real estate taxes except for those associated with public service corporations regardless of what purpose they were levied for.

HISTORICAL DATA:

Fiscal Year	Annual Target	Second Reporting Quarter	Remainder	Percent Collected
2021	22,536,444	10,861,619	11,674,825	48%
2022	23,058,312	11,085,678	11,972,633	48%
2023	24,749,876	11,422,171	13,327,705	46%
2024	24,182,327	11,604,135	12,578,192	48%
2025	25,042,689	11,715,730	13,326,959	47%
2026	26,530,718	12,688,770	13,841,948	48%

TAX RATES:

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

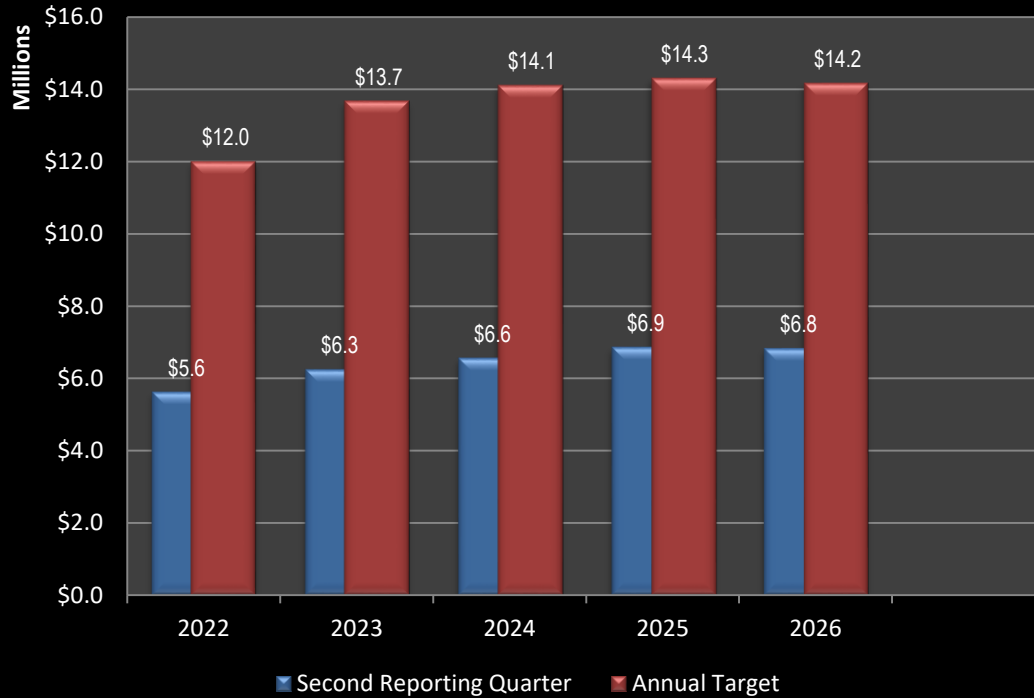
REAL ESTATE LEVY HISTORY:

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

COMMENTS:

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

Personal Prop. Taxes-Current & Delinquent



OVERVIEW:

Personal property taxes represent the County's second largest revenue source accounting for 18.7% of all FY26 estimated revenue. The County's total personal property tax rate is composed of separate rates levied for the General Fund, School Debt Service Fund, Consolidated EMS fund and District Fire Funds. The revenues shown below and in the graph include all personal property taxes except for those associated with public service corporations regardless of what purpose they were levied for.

HISTORICAL DATA:

Fiscal Year	Annual Target	Second Reporting Quarter	Remainder	Percent Collected
2022	12,006,057	5,631,025	6,375,033	47%
2023	13,684,882	6,252,816	7,432,065	46%
2024	14,115,876	6,573,452	7,542,424	47%
2025	14,309,704	6,867,446	7,442,258	48%
2026	14,174,984	6,840,746	7,334,238	48%

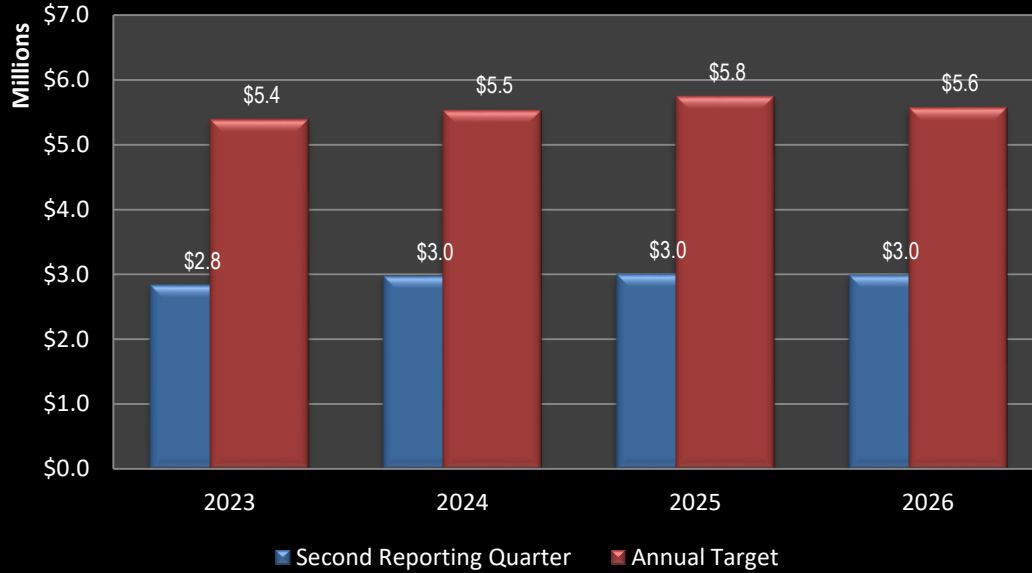
TAX RATES:

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

COMMENTS:

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

Local Sales and Use Taxes



OVERVIEW:

The Commonwealth of Virginia's sales and use tax rate is 5.3% with 1% remitted back to the jurisdiction from where the tax was collected. A portion of the local sales tax that is remitted back must be disbursed to incorporated towns. The disbursement to the towns is based on school age population. The graph and historical amounts shown are net of these disbursements. Local sales and use taxes make up 7.6% of estimated revenue for FY26.

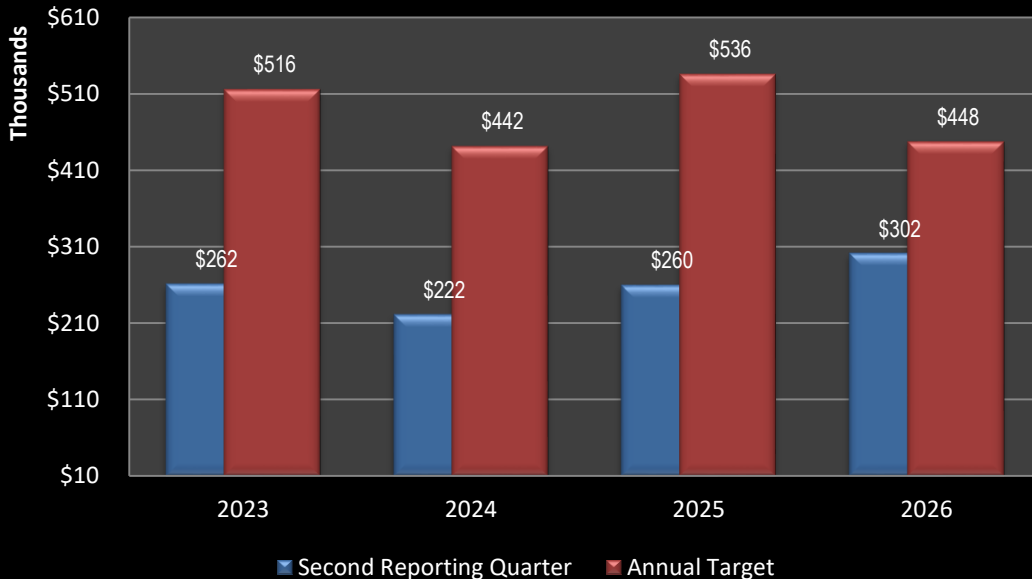
HISTORICAL DATA:

Fiscal Year	Annual Target	Second Reporting Quarter	Remainder	Percent Collected
2021	4,723,871	2,479,540	2,244,332	52%
2022	4,276,390	1,844,679	2,431,711	43%
2023	5,406,075	2,845,393	2,560,682	53%
2024	5,546,433	2,978,360	2,568,073	54%
2025	5,760,364	3,008,204	2,752,160	52%
2026	5,586,465	2,994,722	2,591,743	54%

COMMENTS:

Sales tax revenue for FY26 2nd quarter decreased by \$54,400 when compared to FY25 2nd quarter.

Recordation Taxes



OVERVIEW:

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

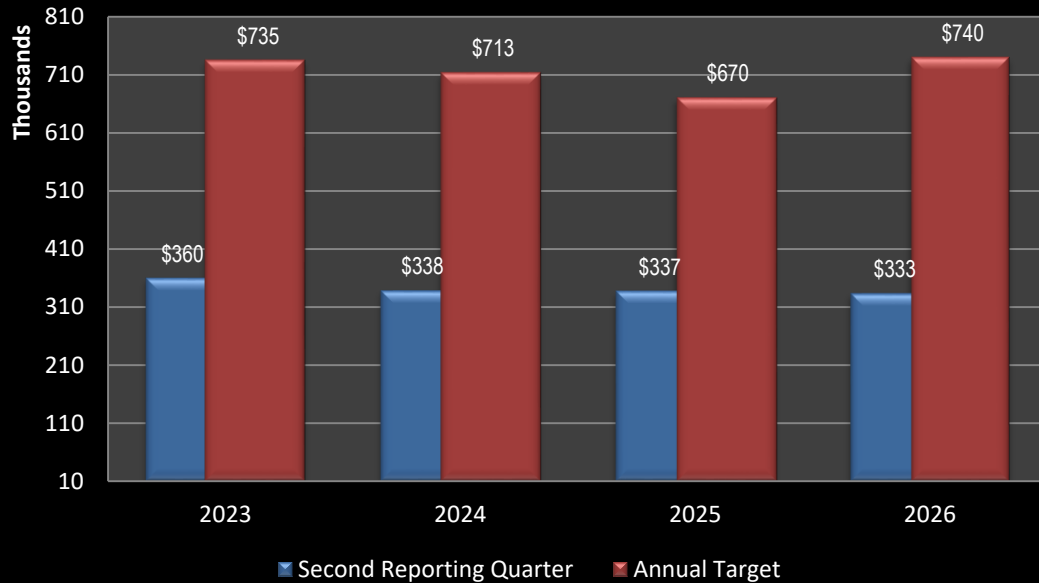
HISTORICAL DATA:

Fiscal Year	Annual Target	Second Reporting Quarter	Remainder	Percent Collected
2022	644,066	353,506	290,561	55%
2023	516,500	261,669	254,831	51%
2024	442,021	221,862	220,160	50%
2025	536,201	260,091	276,111	49%
2026	448,250	301,560	146,690	67%

COMMENTS:

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

Communication Tax



OVERVIEW:

The State imposes a communications sales and use tax on the charge for or sale of communication services at a rate of 5%. The State distributes a portion of these taxes back to localities based on their pro rata share of local communication taxes collected in FY06. The County uses approximately 37% of this revenue stream to support the operations of the Eastern Shore 911 Commission. Communication taxes make up 1.3% of total estimated revenue for FY26.

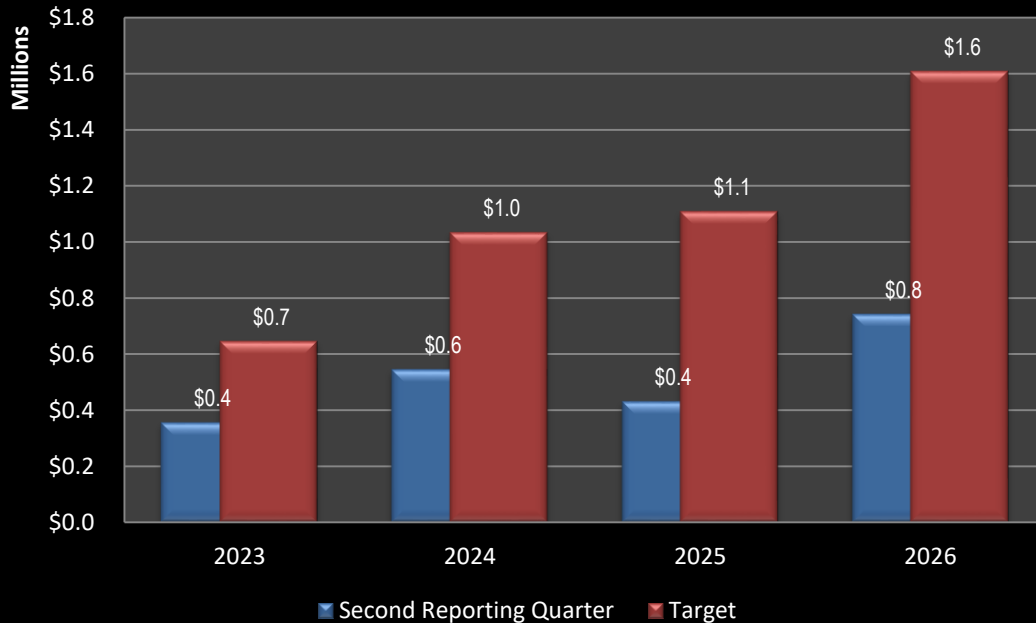
HISTORICAL DATA:

Fiscal Year	Annual Target	Second Reporting Quarter	Remainder	Percent Collected
2022	734,692	372,506	362,186	51%
2023	734,692	359,567	375,125	49%
2024	713,368	337,982	375,386	47%
2025	670,381	337,455	332,926	50%
2026	740,004	333,207	406,797	45%

COMMENTS:

Communication Tax is slightly lower than the last two fiscal years when compared to the same period.

Cigarette Tax



OVERVIEW:

Accomack County implemented a cigarette tax effective July 1, 2022 at 10 cents per pack or \$ 1 per carton. Effective July 1, 2023, the tax rate moved to 20 cents per pack, or \$ 2 per carton for FY25. FY26 adopted budget increases Cigarette tax to 40 per pack, or \$4 per carton effective July 1, 2025.

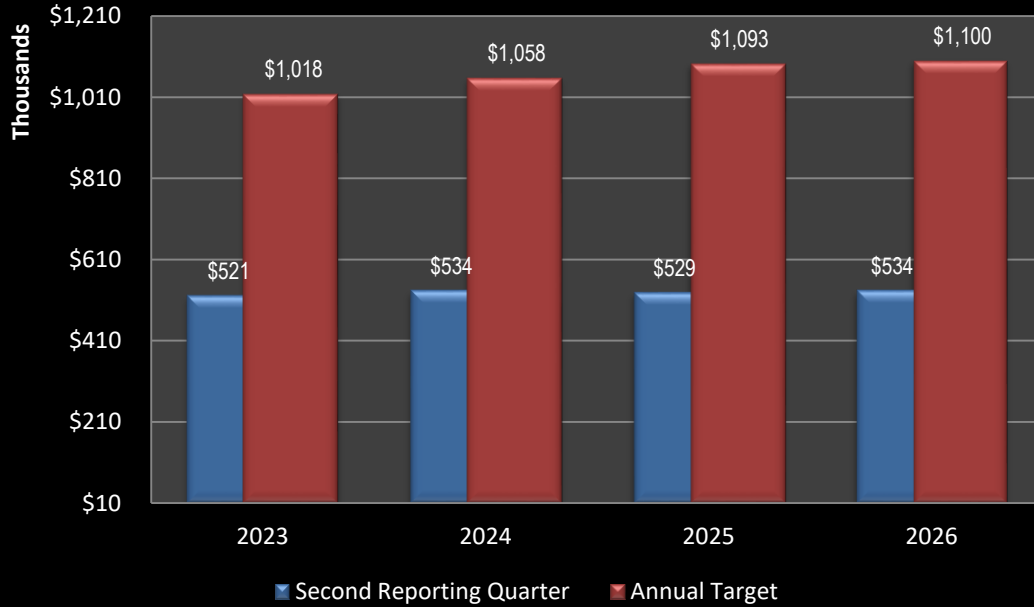
HISTORICAL DATA:

Fiscal Year	Target	Second Reporting Quarter	Remainder	Percent Collected
2023	657,108	366,835	290,273	56%
2024	1,044,291	556,445	487,846	53%
2025	1,120,044	442,358	677,686	39%
2026	1,618,754	753,340	865,414	47%

COMMENTS:

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

Consumer Utility Taxes



OVERVIEW:

Accomack levies a tax on the purchase of electricity delivered to consumers by service providers in accordance with Virginia Code §58.1-3814. The tax is based on kilowatts as opposed to the amount of the bill. The tax rate for residential customers is \$0.00321 while the tax rate for commercial customers is \$0.00342. This tax does not apply to customers located in towns that provide police or fire protection and water or sewer services, as they levy their own consumer utility taxes. Consumer Utility taxes make up 1.9% of all estimated general fund revenue for FY25.

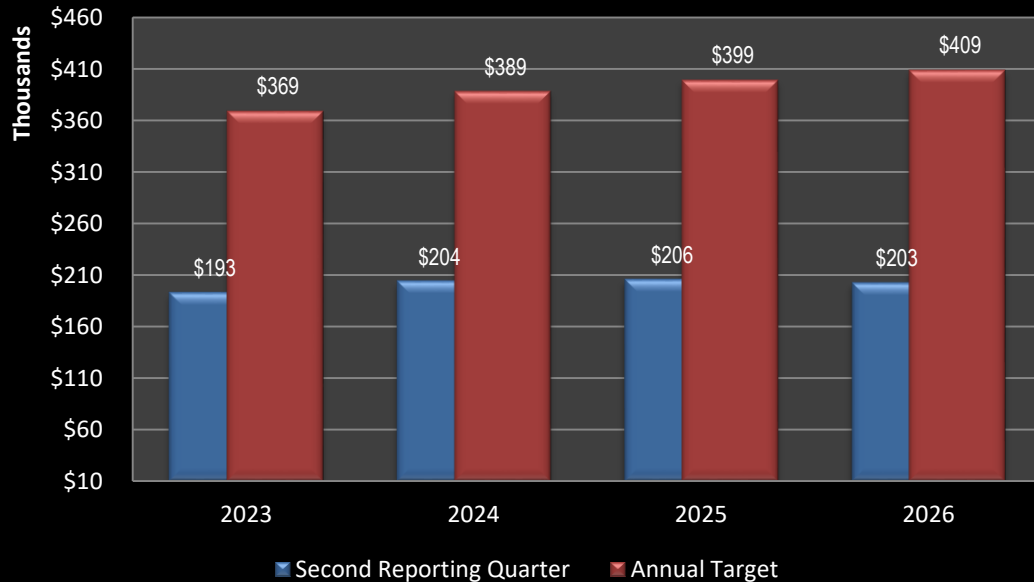
HISTORICAL DATA:

Fiscal Year	Annual Target	Second Reporting Quarter	Remainder	Percent Collected
2022	1,085,157	542,431	542,727	50%
2023	1,018,057	521,017	497,040	51%
2024	1,058,307	533,816	524,491	50%
2025	1,092,992	529,068	563,924	48%
2026	1,100,000	534,341	565,659	49%

COMMENTS:

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

Building Permits



OVERVIEW:

The Code of Virginia §15.2-2286 provides authority to levy fees for building code enforcement. The majority of building permit revenue is derived from fees on new construction and remodels/alterations. Fees are generally based on square feet however there are several flat fees which also apply. Building permits make up less than 1% of all estimated general fund revenue for FY26.

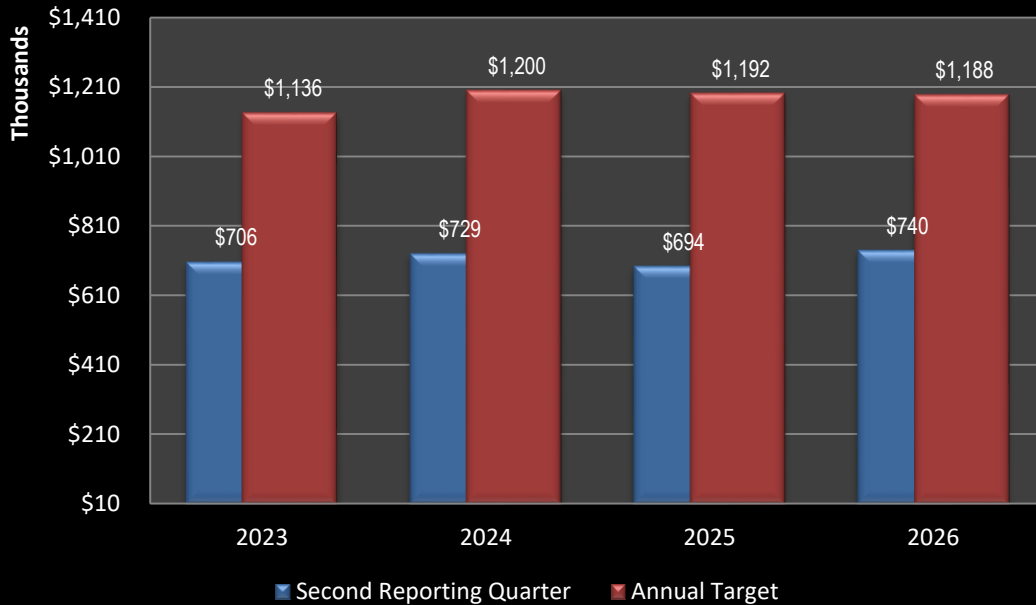
HISTORICAL DATA:

Fiscal Year	Annual Target	Second Reporting Quarter	Remainder	Percent Collected
2022	367,419	170,125	197,294	46%
2023	369,369	193,167	176,201	52%
2024	388,620	204,233	184,388	53%
2025	399,425	205,859	193,565	52%
2026	409,230	202,509	206,721	49%

COMMENTS:

For FY 26, Building Permit Revenue decreased slightly when compared to the same period for last two fiscal years.

Transient Occupancy Taxes



OVERVIEW:

Pursuant to the Code of Virginia § 58.1-3819, the County levies a 5% tax on the total amount paid for room rental by or for any transient to any hotel or travel campground. Generally, this tax does not apply within the limits of incorporated towns who have enacted a transient occupancy tax ordinance; however, there is one exception. A rate of 2% does apply within the limits of the Town of Chincoteague who also has enacted a transient tax ordinance. This exception is the result of an annexation agreement reached in 1989 between the County and Town. Transient occupancy taxes make up 1.6% of all estimated revenue for FY26.

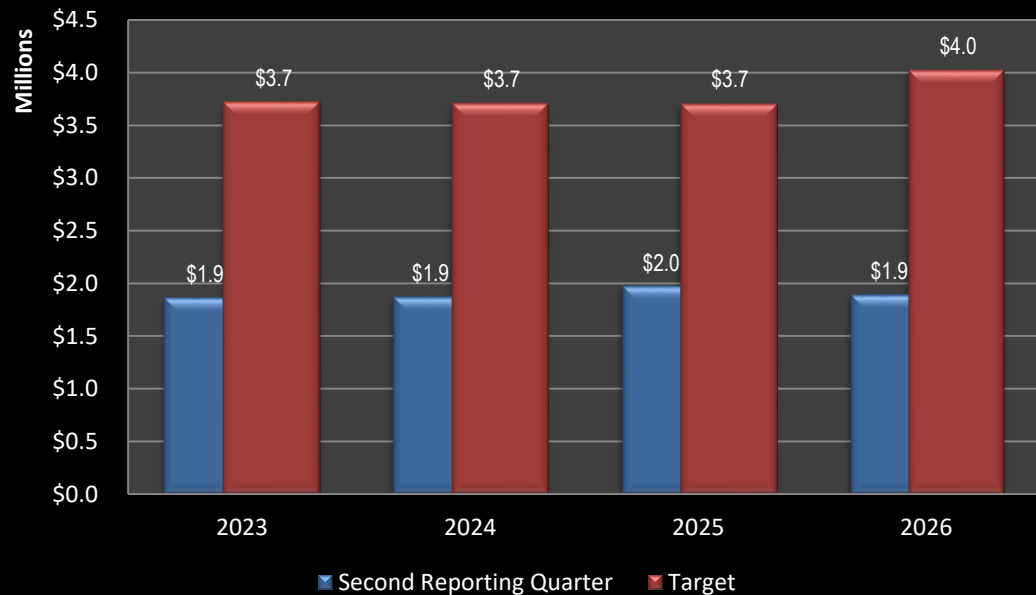
HISTORICAL DATA:

Fiscal Year	Annual Target	Second Reporting Quarter	Remainder	Percent Collected
2022	960,636	633,321	327,315	66%
2023	1,135,775	706,152	429,623	62%
2024	1,199,990	729,487	470,502	61%
2025	1,192,463	694,325	498,138	58%
2026	1,188,000	739,728	448,272	62%

COMMENTS:

For the second quarter of fiscal year 2026, the County's TOT revenue is above the second quarter TOT revenue for the last 4 fiscal years. In this quarter, collections have already reached 62 percent of the annual budget.

Landfill Tipping Fees



OVERVIEW:

The County's landfill enterprise fund is primarily funded from tipping fees. These charges are based on the number of tons of waste disposed and account for 5.3% of all estimated revenue for FY26.

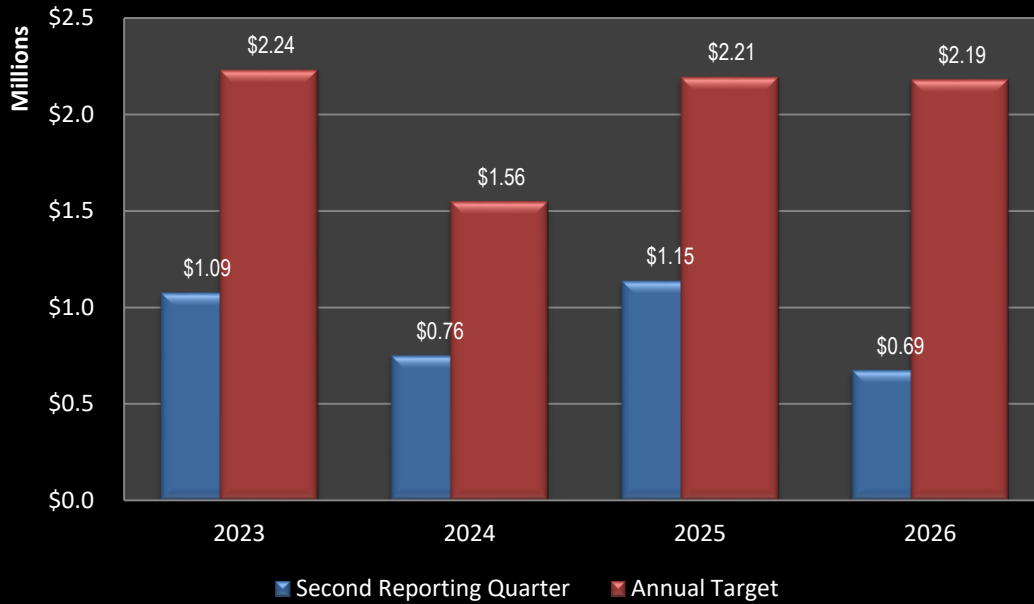
HISTORICAL DATA:

Fiscal Year	Target	Second Reporting Quarter	Remainder	Percent Collected
2022	3,596,222	1,874,533	1,721,688	52%
2023	3,731,598	1,868,409	1,863,189	50%
2024	3,718,456	1,874,404	1,844,052	50%
2025	3,713,499	1,975,973	1,737,527	53%
2026	4,030,127	1,893,312	2,136,815	47%

COMMENTS:

Tipping fee revenue for FY26 has decreased by 4% when compared to the same period in FY25.

Public Service Corporation Real Estate Taxes



OVERVIEW:

Public Service Corporation (PSC) property taxes are accounted for separately from other property taxes due to their method of assessment. PSC taxable values are determined by the State Corporation Commission (SCC). The SCC's taxable real estate values are calculated by multiplying the market value of the property times the assessment ratio as determined by the State Department of Taxation. PSC real property tax rates are the same rate as the general real estate tax rate. PSC real estate taxes represent 3.7% of total estimated revenue for FY25.

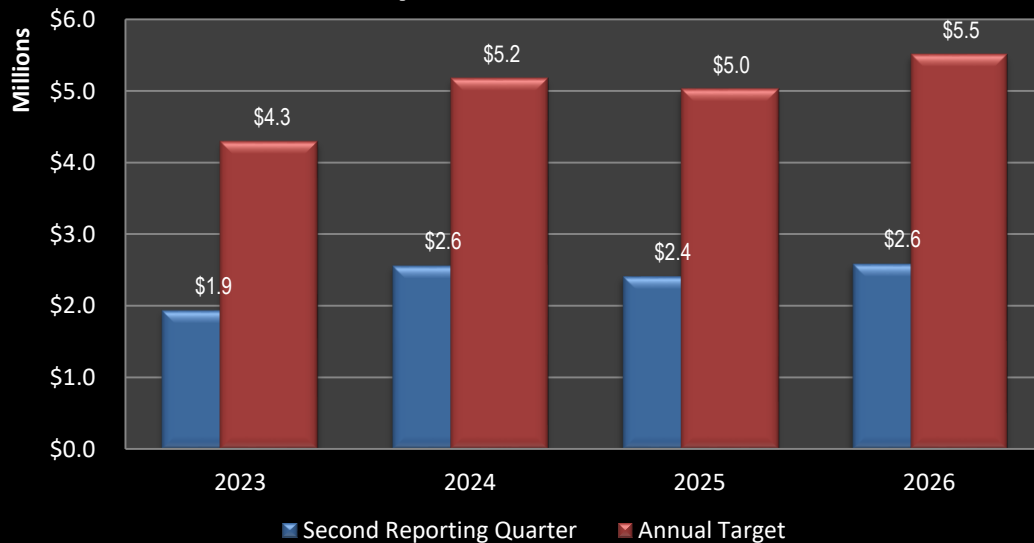
HISTORICAL DATA:

Fiscal Year	Annual Target	Second Reporting Quarter	Remainder	Percent Collected
2022	2,277,446	1,055,044	1,222,402	46%
2023	2,241,801	1,087,067	1,154,734	48%
2024	1,560,956	761,532	799,424	49%
2025	2,205,234	1,147,207	1,058,026	52%
2026	2,193,118	685,634	1,507,484	31%

COMMENTS:

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

Shared Expense Reimbursements



OVERVIEW:

Shared expense revenues are those received from the Commonwealth for their share of expenditures for activities considered to be a state/local responsibility. These activities are primarily those of constitutional offices including operation of the County jail such as jail per diems. Shared expense reimbursements make up 9.3% of all revenue for FY26.

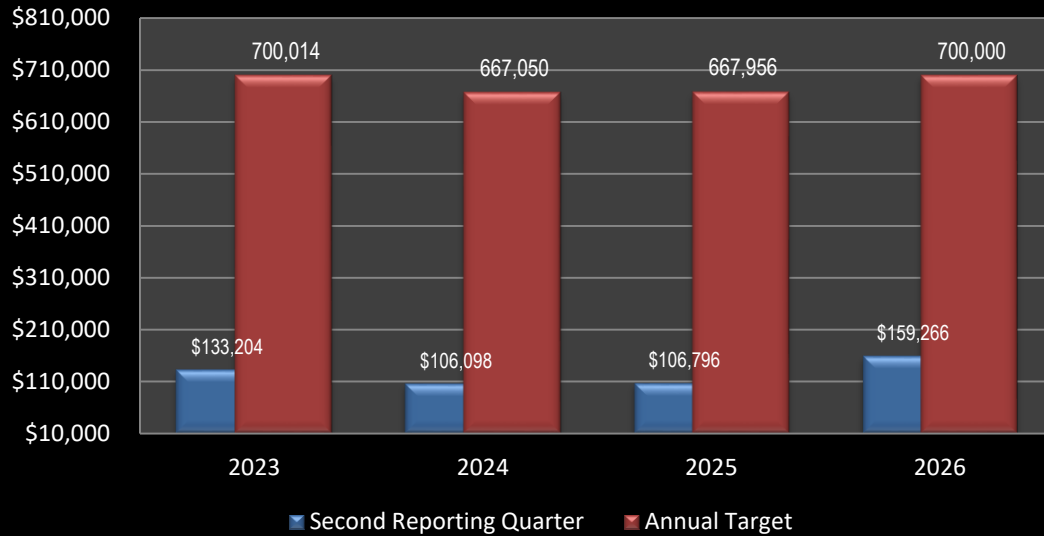
HISTORICAL DATA:

Fiscal Year	Annual Target	Second Reporting Quarter	Remainder	Percent Collected
2022	4,221,639	2,107,805	2,113,834	50%
2023	4,305,308	1,948,669	2,356,639	45%
2024	5,183,580	2,570,533	2,613,047	50%
2025	5,035,304	2,422,907	2,612,397	48%
2026	5,518,442	2,596,950	2,921,492	47%

COMMENTS:

Shared Expense Reimbursement continues to be above FY25.

Vehicle License Fees



OVERVIEW:

The fee is levied on all motor vehicles garaged outside of incorporated towns. The vehicle license fee is added to the personal property tax bill and is subject to the collection methods as the personal property tax. The current vehicle fee is \$27.00/\$25.00 for motorcycles. Vehicle license fees make up slightly less than 1.0% of all estimated revenue for FY26.

HISTORICAL DATA:

Fiscal Year	Annual Target	Second Reporting Quarter	Remainder	Percent Collected
2022	723,023	142,821	580,202	20%
2023	700,014	133,204	566,810	19%
2024	667,050	106,098	560,951	16%
2025	667,956	106,796	561,160	16%
2026	700,000	159,266	540,734	23%

COMMENTS:

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

Meals Tax



OVERVIEW:

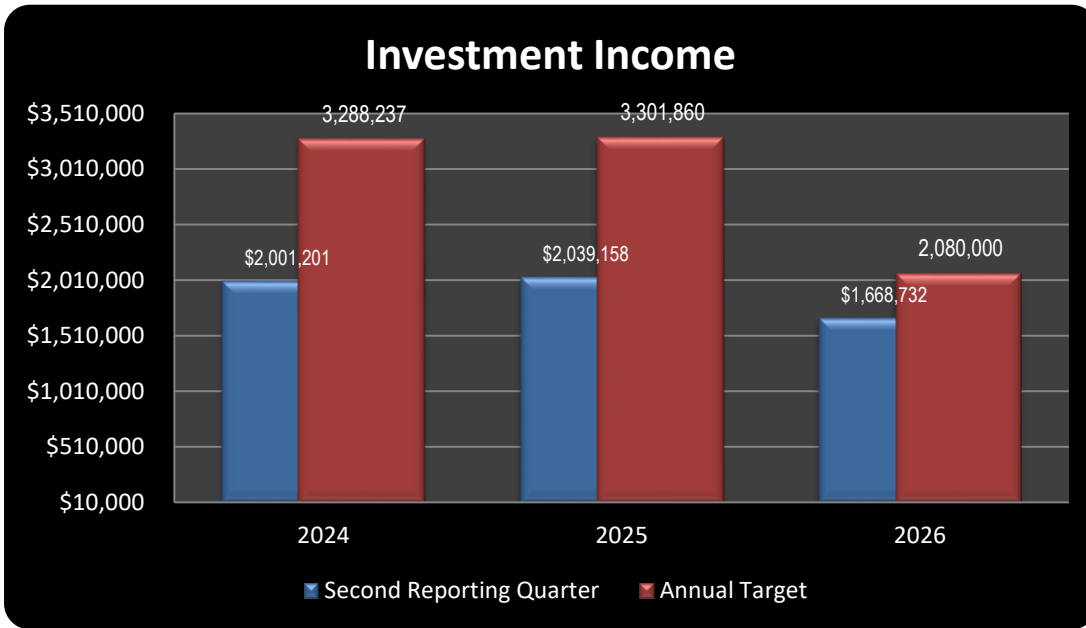
Meals tax was instituted effective January 1, 2022 in the County of Accomack. The meals tax already existed in some of the County's towns, thus any sales therein are exempt from County tax. FY 23 is the first year that the County budgeted for this tax. The rate set is 5% of prepared food and beverage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

HISTORICAL DATA:

Fiscal Year	Annual Target	Second Reporting Quarter	Remainder	Percent Collected
2022	357,770	-	-	0%
2023	1,062,636	570,824	491,812	54%
2024	1,131,798	532,626	599,173	47%
2025	992,402	423,951	568,452	43%
2026	1,010,626	486,873	523,753	48%

COMMENTS:

Meals Tax revenues increased by 14% when compared to the same period last fiscal year.



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

HISTORICAL DATA:

Fiscal Year	Annual Target	Second Reporting Quarter	Remainder	Percent Collected
2022	n/a	n/a	n/a	n/a
2023	n/a	n/a	n/a	n/a
2024	3,288,237	2,001,201	1,287,036	61%
2025	3,301,860	2,039,158	1,262,702	62%
2026	2,080,000	1,668,732	411,268	80%

COMMENTS:
This revenue source only became a "major" revenue source in FY24. 2nd Quarter continues to exceed expectations with 80% collected.

Summary Financial Report (Expenditure Section)

Expenditure Report for the period October 1, 2025 - December 31, 2025

ACCOUNT	DESCRIPTION	ADOPTED BUDGET	REVISED BUDGET	ENCUMBERED AMOUNT	YTD ACTUAL	REMAINING BALANCE	% of Budget Used
101.1101	BOARD OF SUPERVISORS	123,989.00	123,989.00	.00	52,701.30	71,287.70	42.5%
101.1201	COUNTY ADMINISTRATOR	411,123.00	432,733.00	.00	192,025.02	240,707.98	44.4%
101.1204	LEGAL SERVICES	280,637.00	303,225.00	.00	138,225.31	164,999.69	45.6%
101.1206	HUMAN RESOURCES	524,253.00	577,172.00	.00	318,361.56	258,810.44	55.2%
101.1209	COMMISSIONER OF REVENUE	365,772.00	387,473.00	.00	157,242.30	230,230.70	40.6%
101.1210	COUNTY ASSESSOR	921,250.00	962,903.00	.00	478,385.48	484,517.52	49.7%
101.1213	TREASURER	773,624.00	810,237.00	.00	446,653.77	363,583.23	55.1%
101.1215	FINANCE	1,222,758.00	1,745,141.00	.00	365,444.70	1,379,696.30	20.9%
101.1216	IT & MANAGEMENT SERVICES	2,087,663.00	2,158,847.00	.00	1,028,943.14	1,129,903.86	47.7%
101.1219	RISK MANAGEMENT	422,635.00	422,635.00	.00	286,398.45	136,236.55	67.8%
101.1301	ELECTORAL BOARD	119,949.00	119,949.00	.00	45,807.59	74,141.41	38.2%
101.1302	REGISTRAR	380,153.00	394,803.00	.00	173,699.76	221,103.24	44.0%
101.2101	CIRCUIT COURT	130,394.00	136,040.00	.00	65,573.73	70,466.27	48.2%
101.2102	GENERAL DISTRICT COURT	29,490.00	29,490.00	.00	14,016.85	15,473.15	47.5%
101.2103	CHIEF MAGISTRATE	16,938.00	16,938.00	.00	2,367.11	14,570.89	14.0%
101.2104	JUVENILE & DOMESTIC REL CT	31,650.00	31,650.00	.00	13,111.97	18,538.03	41.4%
101.2106	CLERK OF THE CIRCUIT COURT	654,654.00	756,643.00	.00	355,152.04	401,490.96	46.9%
101.2107	SHERIFF - COURT SERVICES	834,536.00	853,087.00	.00	265,681.31	587,405.69	31.1%
101.2110	COMMISSIONER OF ACCOUNTS	214.00	214.00	.00	.00	214.00	0.0%
101.2201	COMMONWEALTH'S ATTORNEY	728,996.00	759,529.00	.00	322,486.62	437,042.38	42.5%
101.2203	VICTIM/WITNESS ASSISTANCE	143,009.00	202,875.00	.00	64,044.49	138,830.51	31.6%
101.3102	SHERIFF - LAW ENFORCEMENT	4,535,589.00	4,746,992.00	.00	2,880,812.59	1,866,179.41	60.7%
101.3202	VOLUNTEER FIRE & RESCUE	415,110.00	561,860.00	.00	74,925.77	486,934.23	13.3%
101.3301	SHERIFF - CORRECTION & DENTN	4,014,820.00	4,123,119.00	.00	1,697,714.00	2,425,405.00	41.2%
101.3303	JUVENILE PROBATION OFFICE	206,512.00	210,358.00	.00	100,403.90	109,954.10	47.7%
101.3305	COMMUNITY CORRECTION PROGRAM	319,767.00	339,709.00	.00	220,464.63	119,244.37	64.9%
101.3410	BUILDING INSPECTIONS	799,843.00	901,543.00	.00	352,896.61	548,646.39	39.1%
101.3450	ORDINANCE ENFORCEMENT	162,231.00	169,487.00	.00	105,992.17	63,494.83	62.5%
101.3501	ANIMAL CONTROL	247,772.00	259,113.00	.00	103,949.64	155,163.36	40.1%
101.3502	REG. ANIMAL CONTROL FACILITY	140,351.00	146,651.00	.00	83,299.81	63,351.19	56.8%
101.3505	EMERGENCY MANAGEMENT	192,477.00	200,514.00	.00	94,795.10	105,718.90	47.3%

Summary Financial Report (Expenditure Section)

Expenditure Report for the period October 1, 2025 - December 31, 2025

ACCOUNT	DESCRIPTION	ADOPTED BUDGET	REVISED BUDGET	ENCUMBERED AMOUNT	YTD ACTUAL	REMAINING BALANCE	% of Budget Used
101.3530	MEDICAL EXAMINER	5,000.00	5,000.00	.00	180.00	4,820.00	3.6%
101.4102	DITCH MAINTENANCE	274,936.00	977,673.00	.00	77,722.02	899,950.98	7.9%
101.4203	LITTER CONTROL	576,835.00	544,892.00	.00	117,924.27	426,967.73	21.6%
101.4206	SOLID WASTE	3,353,496.00	3,581,808.00	.00	1,956,656.80	1,625,151.20	54.6%
101.4302	BUILDING & GROUNDS	2,273,072.00	2,562,853.00	.00	1,056,548.10	1,506,304.90	41.2%
101.5101	HEALTH DEPARTMENT	819,940.00	819,940.00	.00	402,227.25	417,712.75	49.1%
101.5205	COMMUNITY SERVICES BOARD	278,575.00	278,575.00	.00	139,287.50	139,287.50	50.0%
101.5306	PROPERTY TAX RELIEF	210,729.00	240,786.00	.00	.00	240,786.00	0.0%
101.7109	PARKS & RECREATION	308,416.00	387,775.00	.00	124,396.45	263,378.55	32.1%
101.7205	TRANSLATOR TV/COMM TOWERS	104,457.00	258,059.00	.00	32,084.87	225,974.13	12.4%
101.7302	PUBLIC LIBRARY	833,685.00	833,685.00	.00	416,842.50	416,842.50	50.0%
101.8101	PLANNING DISTRICT COMM. #22	126,171.00	126,171.00	.00	63,085.50	63,085.50	50.0%
101.8103	HOUSING REDEVELOPMENT CORP	29,215.00	29,215.00	.00	14,607.50	14,607.50	50.0%
101.8105	ENTERPRISE ZONE INCENTIVES	.00	23,017.00	.00	801.00	22,216.00	3.5%
101.8106	EROSION & SEDIMENT CONTROL	184,809.00	200,823.00	.00	81,321.73	119,501.27	40.5%
101.8107	PLANNING & COMM DEVELOPMENT	949,853.00	1,150,221.00	.00	407,654.41	742,566.59	35.4%
101.8108	A-N TRANS DISTRICT COMM.	6,704.00	6,704.00	.00	.00	6,704.00	0.0%
101.8109	TOURISM COMMISSION	234,438.00	234,438.00	.00	117,219.00	117,219.00	50.0%
101.8110	CONTRIBUTIONS	776,063.00	3,206,401.00	.00	463,955.28	2,742,445.72	14.5%
101.8114	WALLOPS RESEARCH PARK (OPER)	25,964.00	39,655.00	.00	14,020.02	25,634.98	35.4%
101.8204	JOHNSON/GYP MOTH/AG PRG COMM	13,151.00	13,151.00	.00	.00	13,151.00	0.0%
101.8305	COOPERATIVE EXTENSION PROG.	101,438.00	101,438.00	.00	22,834.94	78,603.06	22.5%
101.9103	CONTINGENCIES	942,944.00	-128,330.00	.00	.00	-128,330.00	0.0%
101.9104	DEBT SERVICE	291,278.00	291,278.00	.00	12,089.18	279,188.82	4.2%
101.9201	REVENUE REFUNDS (SUSPENSE)	.00	.00	.00	111.92	-111.92	0.0%
101.9301	TRANSFERS TO OTHER FUNDS	33,149,947.00	44,767,934.00	.00	15,210,680.46	29,557,253.54	34.0%
103	SOCIAL SERVICES OPERATING	5,148,836.00	5,930,714.00	.00	2,878,329.26	3,052,384.74	48.5%
202	COMPREHENSIVE SERVICES ACT	1,172,016.00	1,172,016.00	755,834.57	656,717.81	515,298.19	120.5%
203	LAW LIBRARY FUND	7,500.00	81,454.00	.00	3,155.48	78,298.52	3.9%
206	STORMWATER ORDINANCE FUND	217,838.00	217,838.00	.00	36,945.68	180,892.32	17.0%
214	CONSOLIDATED EMS	7,695,292.00	7,830,193.00	.00	4,016,862.74	3,813,330.26	51.3%

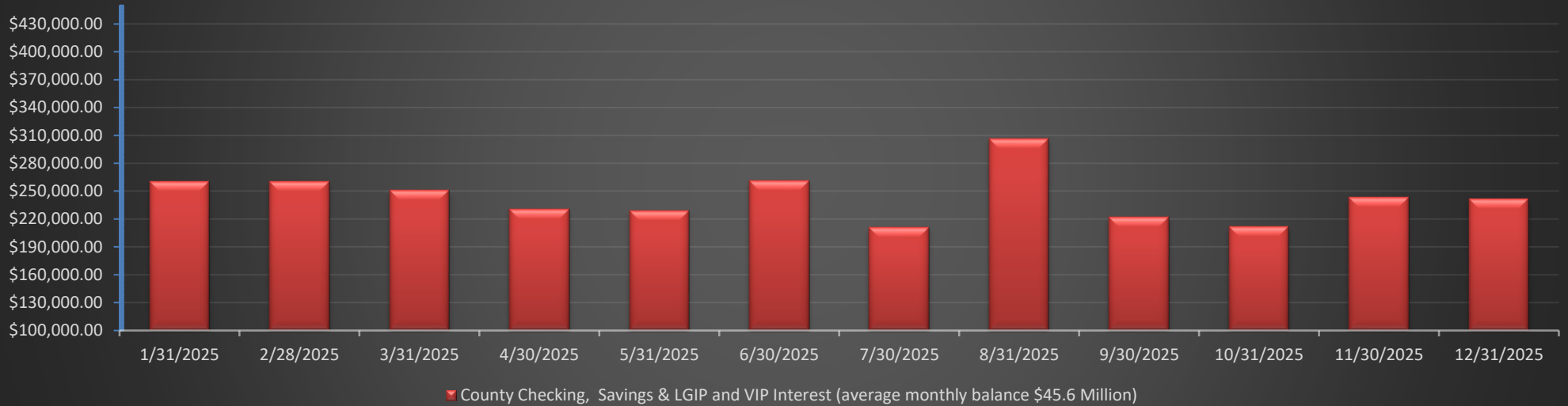
Summary Financial Report (Expenditure Section)

Expenditure Report for the period October 1, 2025 - December 31, 2025

ACCOUNT	DESCRIPTION	ADOPTED BUDGET	REVISED BUDGET	ENCUMBERED AMOUNT	YTD ACTUAL	REMAINING BALANCE	% of Budget Used
218	CONSOLIDATED FIRE FUND	1,961,981.00	2,966,052.00	.00	.00	2,966,052.00	0.0%
225	GBKVILLE - C COVE MOSQ CNTRL	64,713.00	64,713.00	.00	.00	64,713.00	0.0%
274	COURTHOUSE SECURITY FUND	146,034.00	146,034.00	.00	81,643.35	64,390.65	55.9%
275	DRUG SEIZURES FUND	1,000.00	90,088.00	.00	8,534.79	81,553.21	9.5%
281	OPIOID ABATEMENT FUND	.00	303,158.00	.00	46,064.29	257,093.71	15.2%
293	FIRE PROGRAMS FUND	86,700.00	325,541.00	.00	115,127.01	210,413.99	35.4%
294	HAZARDOUS MATERIALS RESPONSE	30,000.00	113,209.00	.00	6,932.25	106,276.75	6.1%
295	E-911 SYSTEMS	1,102,101.00	1,830,236.00	.00	572,333.04	1,257,902.96	31.3%
299	COUNTY GRANTS FUND	250,000.00	1,194,687.00	.00	454,892.92	739,794.08	38.1%
305	COUNTY CAPITAL PROJECTS	3,131,806.00	8,156,390.00	.00	406,147.54	7,750,242.46	5.0%
311	REHABILITATIVE PROJ GRANTS	.00	359,733.00	.00	.00	359,733.00	0.0%
330	HAZ MITIGATION GRANT FUND	.00	2,042,074.00	.00	.00	2,042,074.00	100.0%
350	QUINBY BOAT HARBOR IMPROV.	.00	399,660.00	.00	397,000.00	2,660.00	99%
351	GREENBACKVILLE HARBOR IMPROV	.00	437,045.00	.00	6,912.75	430,132.25	1.6%
401	SCHOOL DEBT FUND	2,839,004.00	2,839,004.00	.00	2,247,954.42	591,049.58	79.2%
601	PARKS & RECREATION ENTERPRIS	15,000.00	15,000.00	.00	7,425.47	7,574.53	49.5%
602	AIRPORT ENTERPRISE FUND	714,159.00	2,612,408.00	.00	747,820.93	1,864,587.07	28.6%
604	E.D.A. ENTERPRISE FUND	60,000.00	178,017.00	.00	166,302.29	11,714.71	93.4%
605	LANDFILL ENTERPRISE FUND	3,714,540.00	3,829,341.00	.00	1,977,417.24	1,851,923.76	51.6%
606	WATER&SEWER ENTERPRISE FUND	4,025,000.00	6,825,000.00	.00	144,788.69	6,680,211.31	2.1%
		99,492,795.00	133,397,686.00	755,834.57	46,213,135.37	87,184,550.63	

Summary Financial Report (Cash/Cash Equivalents And Taxes Receivable Section)

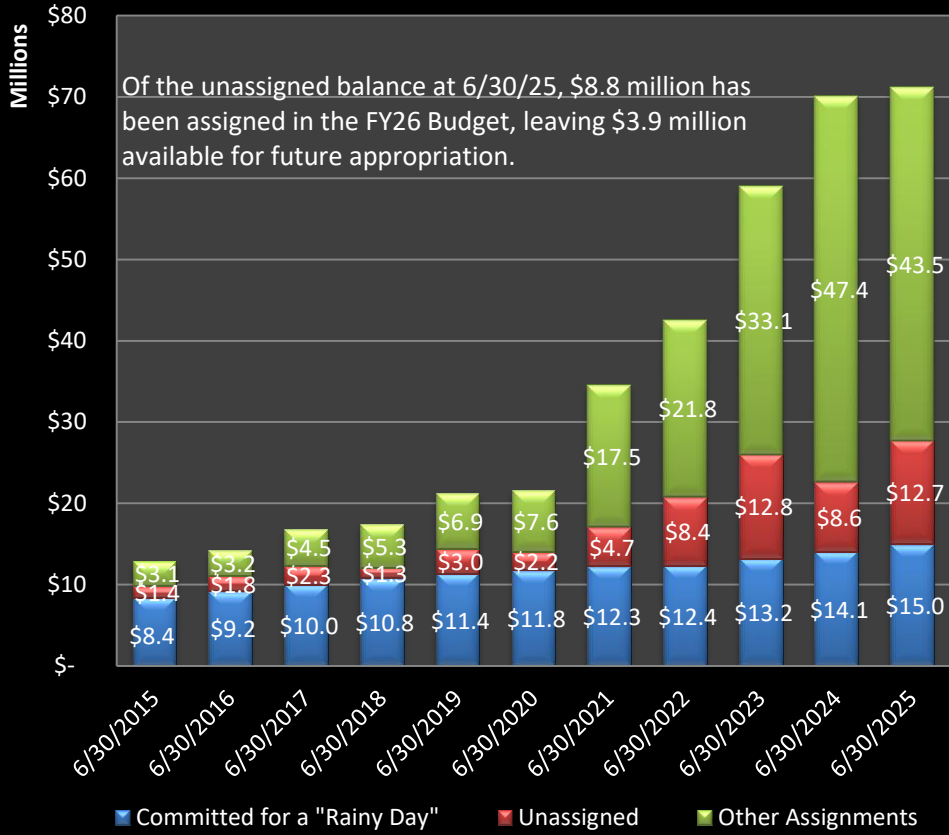
Interest Earnings



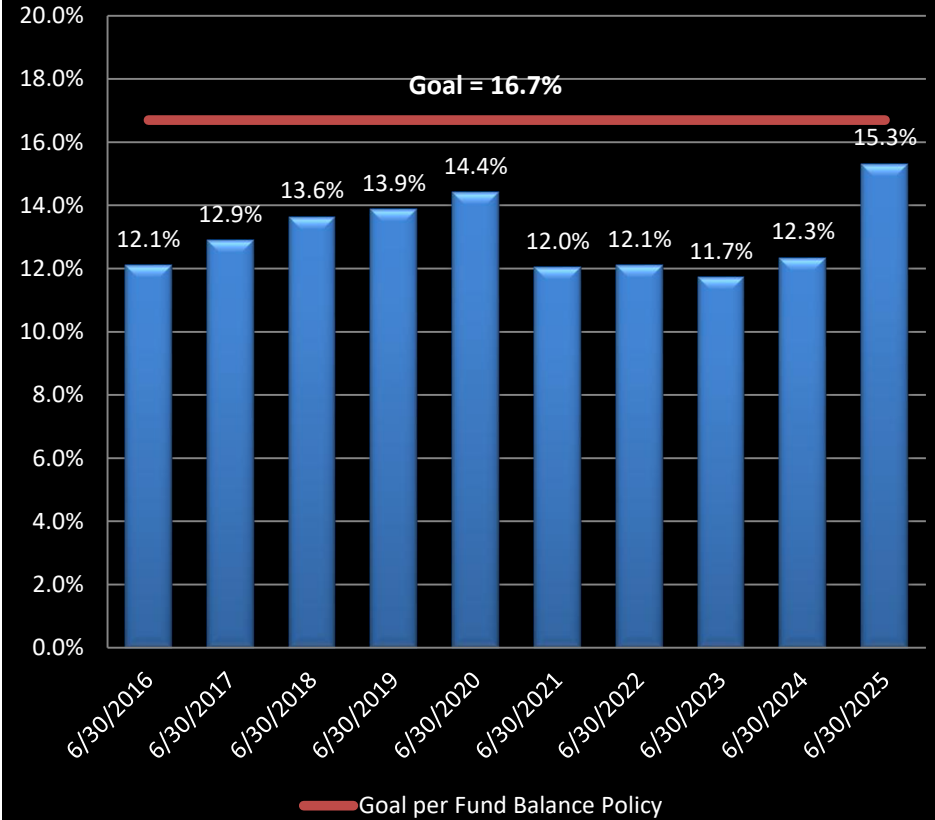
Delinquent Property Taxes by Tax Year As of 6/30/2025 updated annually



Unrestricted General Fund Balance



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

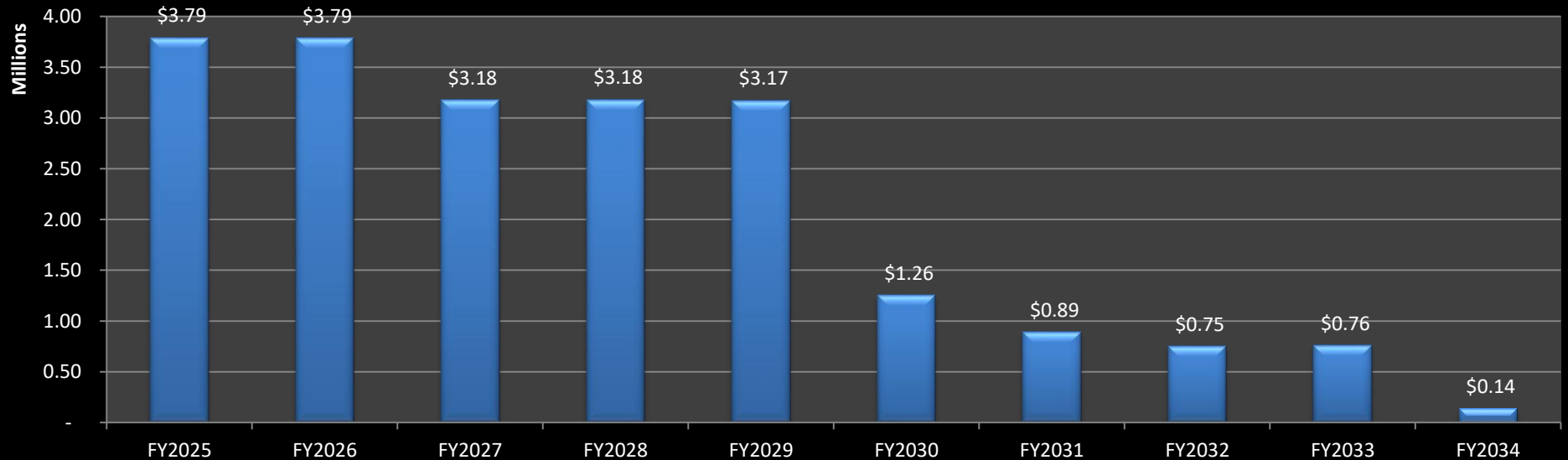


Accomack County Number **Employed** & Unemployment Rate

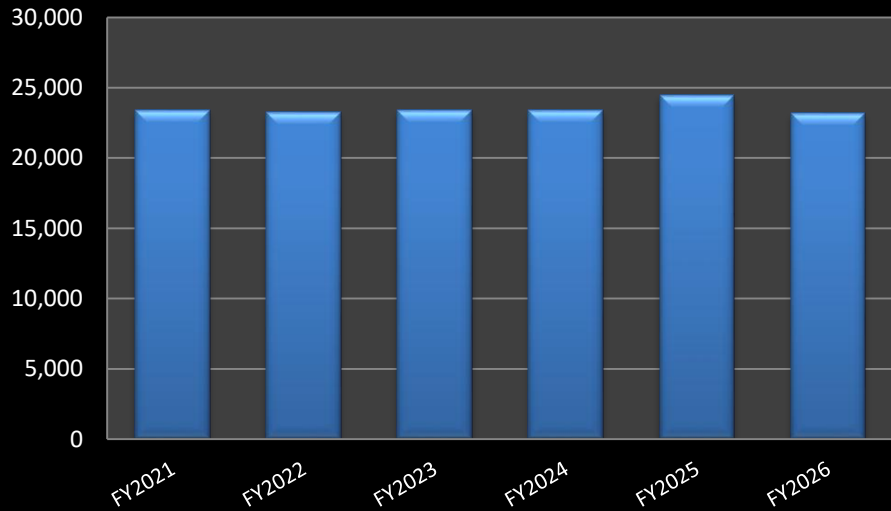
(Unemployment rate not seasonally adjusted)



Total County Debt Service By Fiscal Year



Landfill Billable Tons of Waste Received Through 2nd Qtr By Fiscal Year



Budget Contingency Balance by Month

