



**County of Accomack, Virginia**  
**Summary Report of Major Revenues (All funds)**  
**For the Fiscal Years 2019 and 2020**

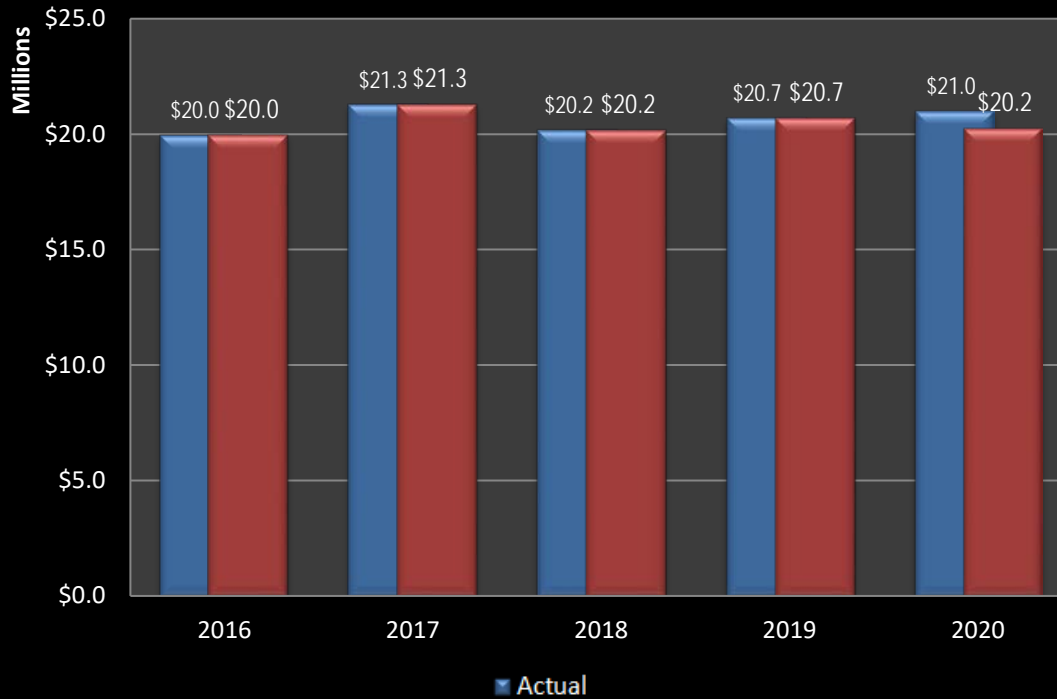
Revenue	FY 2020 Estimate	As a % of Total County Revenue	Quarter 4			Fiscal Year-To-Date			% Annual Growth Required by 2020 Estimate	↑ or ↓ Est	% of Current Actual Revenue versus FY 2020 Estimate
			FY 2020	FY 2019	% Change	FY 2020	FY 2019	% Change			
<b>Property Taxes:</b>											
Real Estate Tax	\$ 20,241,387	35.0%	\$ 10,158,778	\$ 9,978,539	1.8%	\$ 20,987,946	\$ 20,691,972	1.4%	-2.2%	↑	103.69%
Personal Property Tax	9,115,114	15.7%	4,130,719	4,306,449	-4.1%	9,427,655	9,996,061	-5.7%	-8.8%	↑	103.43%
Real Estate Taxes-Public Svc Corp.	2,734,031	4.7%	1,406,199	1,451,268	0.0%	2,743,502	2,907,137	-5.6%	-6.0%	↑	100.35%
<b>Other Revenues:</b>											
Local Sales & Use Tax	3,995,344	6.9%	964,296	1,225,262	-21.3%	4,058,807	4,273,866	-5.0%	-6.5%	↑	101.59%
Vehicle License Fees	551,171	1.0%	422,380	459,776	-8.1%	586,500	748,995	-21.7%	-26.4%	↑	106.41%
Recordation Tax	324,000	0.6%	84,779	90,934	-6.8%	415,123	375,761	10.5%	-13.8%	↑	128.12%
Communication Sales Tax	900,000	1.6%	209,048	208,824	0.1%	852,193	872,078	-2.3%	3.2%	↓	94.69%
Personal Property Tax Relief Act aid	3,055,209	5.3%	152,760	152,760	0.0%	3,055,209	3,055,209	0.0%	0.0%		
Consumer Utility Taxes	1,070,000	1.8%	210,860	216,497	-2.6%	1,008,870	1,042,562	-3.2%	2.6%	↓	94.29%
Building Permits	230,000	0.4%	57,547	89,500	-35.7%	253,469	222,158	14.1%	3.5%	↑	110.20%
Transient Occupancy Tax	681,713	1.2%	106,231	184,337	-42.4%	625,177	620,765	0.7%	9.8%	↓	91.71%
Landfill Tipping Fees	3,312,800	5.7%	783,681	740,354	5.9%	3,106,288	2,992,857	3.8%	10.7%	↓	93.77%
Shared Expense Reimbursements	3,883,220	6.7%	1,096,764	1,060,292	3.4%	3,948,925	3,798,322	4.0%	2.2%	↑	101.69%
<b>Total</b>	<b>\$ 50,093,989</b>	<b>86.5%</b>	<b>\$ 19,784,043</b>	<b>\$ 20,164,792</b>	<b>-1.9%</b>	<b>\$ 51,069,664</b>	<b>\$ 51,597,744</b>	<b>-1.0%</b>	<b>-2.914%</b>	<b>↑</b>	

Fourth quarter revenues performed better than expectations given the world wide pandemic, closure orders and general uncertainty that prevailed through out the quarter. Accomack County revenues outperformed expectations by **1.914%** as noted in the chart above. Not surprising that for the fourth quarter, sales and use tax along with transient occupancy tax showed definite downturns versus same time in fiscal year 2019. All of the revenue sources listed above include all of the accrual amounts as appropriate.

## Summary Financial Report (Major Revenue Section)- continued

The following major revenue sources represent more than 87% of total budgeted revenue for all appropriated funds.

### Real Estate Taxes-Current & Delinquent



#### OVERVIEW:

Real estate taxes represent the County's single largest revenue source accounting for 34.8% of all estimated revenue for FY20. 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	12 months ending 6/30/20	Remainder	Percent Collected
2016	19,957,964	19,957,964	-	100%
2017	21,281,470	21,281,470	-	100%
2018	20,164,731	20,164,731	-	100%
2019	20,691,972	20,691,972	-	100%
2020	20,241,387	20,987,946	(746,559)	104%

#### TAX RATES:

Taxing District	Tax Year					
	2015	2016	2017	2018	2019	2020
Atlantic	0.58	0.61	0.61	0.61	0.61	0.61
GrBville/Capts. Cove Mosq. Contro	0.605	0.635	0.635	0.635	0.635	0.635
Metompin	0.58	0.61	0.61	0.61	0.61	0.61
Lee	0.58	0.61	0.61	0.61	0.61	0.61
Pungoteague	0.58	0.61	0.61	0.61	0.61	0.61
Chincoteague	0.49	0.49	0.49	0.48	0.48	0.48

#### REAL ESTATE LEVY HISTORY:

Tax Year (Calendar)	Original 6/5 & 12/5 Levy	% increase (decrease)
2016	20,348,205	3.5%
2017	20,503,960	0.8%
2018	20,236,654	-1.3%
2019	20,660,777	2.1%
2020	21,700,719	5.0%

#### COMMENTS:

**Current Year Budget Estimate:** The County FY20 real estate tax revenue budget assumed a CURRENT collection rate of 94.9% for the 12/5/19 levy and 91.0% for the 6/5/20 levy. Note the Board extended the payment due date to August 3, 2020 for the first installment of calendar 2020.

### Personal Prop. Taxes-Current & Delinquent



#### OVERVIEW:

Personal property taxes represent the County's second largest revenue source accounting for 15.7% of all FY20 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	12 months ending 6/30/20	Remainder	Percent Collected
2016	8,485,132	8,485,132	-	100%
2017	8,733,531	8,733,531	-	100%
2018	8,671,702	8,671,702	-	100%
2019	9,996,061	9,996,061	-	100%
2020	9,115,114	9,427,655	(312,541)	103%

#### TAX RATES:

Taxing District	Tax Year				
	2016	2017	2018	2019	2020
Atlantic	3.72	3.72	3.72	3.72	3.72
Metompin	3.72	3.72	3.72	3.72	3.72
Lee	3.72	3.72	3.72	3.72	3.72
Pungoteague	3.72	3.72	3.72	3.72	3.72
Chincoteague	3.63	3.63	3.63	3.63	3.63

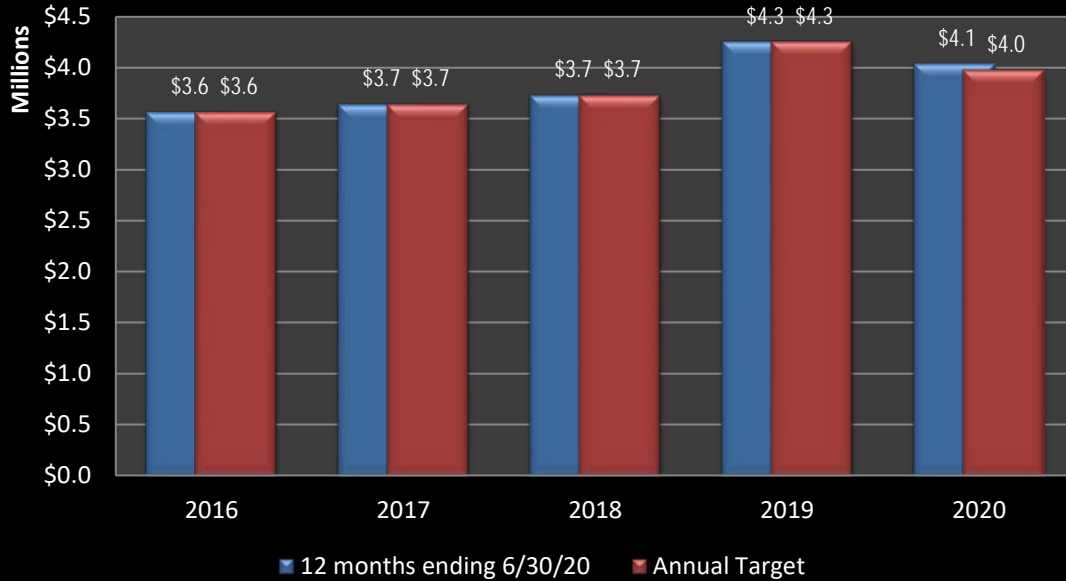
#### PERSONAL PROPERTY HISTORICAL LEVY HISTORY:

Tax Year	Original 6/5 & 12/5 Levy	Supplements	Total Levy	(decrease)
2016	8,945,927	849,339	9,795,266	4.7%
2017	9,294,636	814,649	10,109,285	3.2%
2018	9,711,591	653,126	10,364,717	2.5%
2019	10,014,451	251,896	10,266,347	-0.9%
2020	10,218,764	-	10,218,764	-0.5%

#### COMMENTS:

**Current Year Budget Estimate:** The County FY20 personal property tax budget assumed a CURRENT collection rate of 86% for the 12/5/19 levy and 78% for the 6/5/20 levy which was due on **August 3, 2020**.

### Local Sales and Use Taxes



#### OVERVIEW:

The Commonwealth of Virginia's sales and use tax rate is 5.3% with 1% remitted back to the jurisdiction from where the tax was collected. A portion of the local sales tax that is remitted back must be disbursed to incorporated towns. The disbursement to the towns is based on school age population. The graph and historical amounts shown are net of these disbursements. Local sales and use taxes make up 7% of estimated revenue for FY20.

#### HISTORICAL DATA:

Fiscal Year	Annual Target	12 months ending 6/30/20	Remainder	Percent Collected
2016	3,583,325	3,583,325	-	100%
2017	3,659,682	3,659,682	-	100%
2018	3,746,742	3,746,742	-	100%
2019	4,273,866	4,273,866	-	100%
2020	3,995,344	4,058,807	(63,463)	102%

#### COMMENTS:

In 4th quarter of FY 2020, the County saw its April sales tax collections at only 48% of same month prior year; a definite rebound for the May collections at 87% of same month prior year. We attribute this to the necessary lockdown for COVID -19.

### 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. Recordation taxes make up .6% of total estimated revenue for FY20.

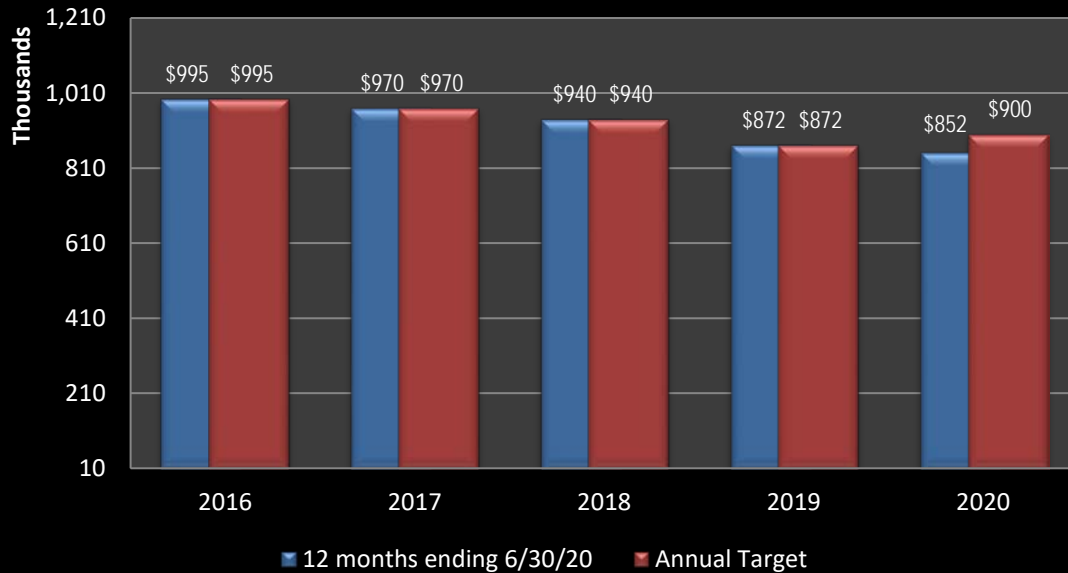
#### HISTORICAL DATA:

Fiscal Year	Annual Target	12 months ending 6/30/20	Remainder	Percent Collected
2016	313,446	313,446	-	100%
2017	341,705	341,705	-	100%
2018	339,444	339,444	-	100%
2019	375,761	375,761	-	100%
2020	324,000	415,123	(91,123)	128%

#### COMMENTS:

Recordation taxes have outperformed through year to date but please note the most recent quarter shows comparatively similar numbers to FY 19.

### 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 1.6% of total estimated revenue for FY20.

**HISTORICAL DATA:**

Fiscal Year	Annual Target	12 months ending 6/30/20	Remainder	Percent Collected
2016	994,826	994,826	-	100%
2017	970,374	970,374	-	100%
2018	940,038	940,038	-	100%
2019	872,078	872,078	-	100%
2020	900,000	852,193	47,807	95%

**COMMENTS:**

This tax does not include any internet delivered services but does cover more traditional communications methods. Continued decline would not be surprising.

### Personal Prop. Tax Relief Act (PPTRA) Aid



**OVERVIEW:**

The General Assembly passed the Personal Property Tax Relief Act (PPTRA) in FY98 to gradually eliminate the personal property tax on automobiles by increasing state funds to localities. The amount of aid is based on the County's a pro rata share of a capped amount set by the State remaining at approximately \$3 million. This aid enables the County to reduce taxes on personal use vehicles valued between \$1000 and \$20,000 by 42% for calendar 19 and to eliminate taxes on personal use vehicles valued under \$1000. These rates can be expected to decrease as taxable values increase. PPTRA makes up 5.3% of revenue for FY20.

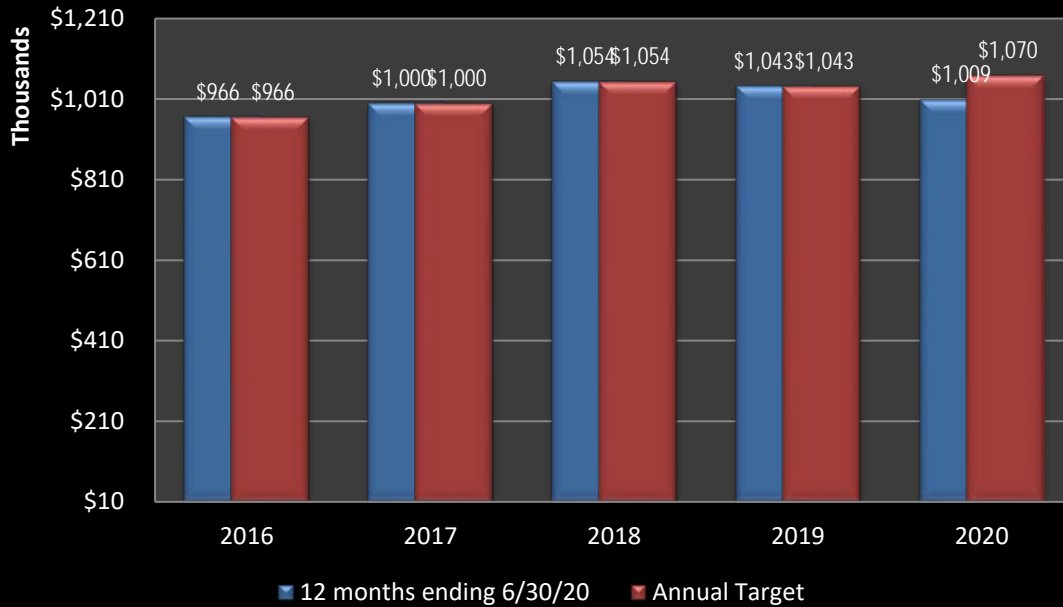
**HISTORICAL DATA:**

Fiscal Year	Target	12 months ending 6/30/20	Remainder	Percent Collected
2016	3,055,209	3,055,209	(0)	100%
2017	3,055,209	3,055,209	(0)	100%
2018	3,055,209	3,055,209	(0)	100%
2019	3,055,209	3,055,209	(0)	100%
2020	3,055,209	3,055,209	0.24	100%

**COMMENTS:**

The County receives 5% of this aid in August, 75% in November, 15% in February and the remainder in May.

### 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 2% of all estimated revenue for FY20.

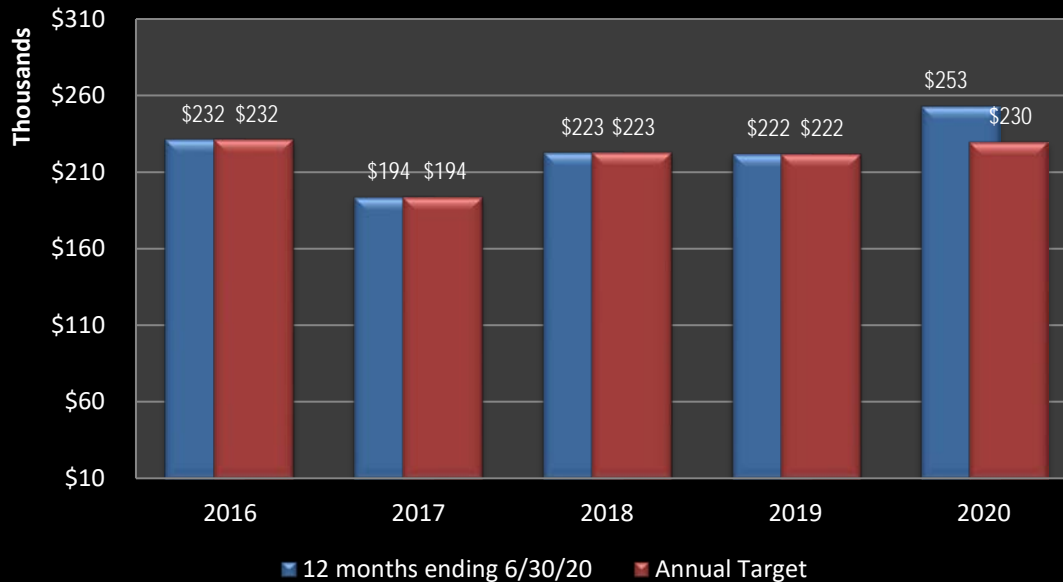
**HISTORICAL DATA:**

Fiscal Year	Annual Target	12 months ending 6/30/20	Remainder	Percent Collected
2016	966,236	966,236	-	100%
2017	999,655	999,655	-	100%
2018	1,054,059	1,054,059	-	100%
2019	1,042,562	1,042,562	-	100%
2020	1,070,000	1,008,870	61,130	94%

**COMMENTS:**

This tax has lagged slightly all year and with some buildings using less electricity during fourth quarter shut downs, reduced revenue is not a surprise.

### 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 revenue for FY20.

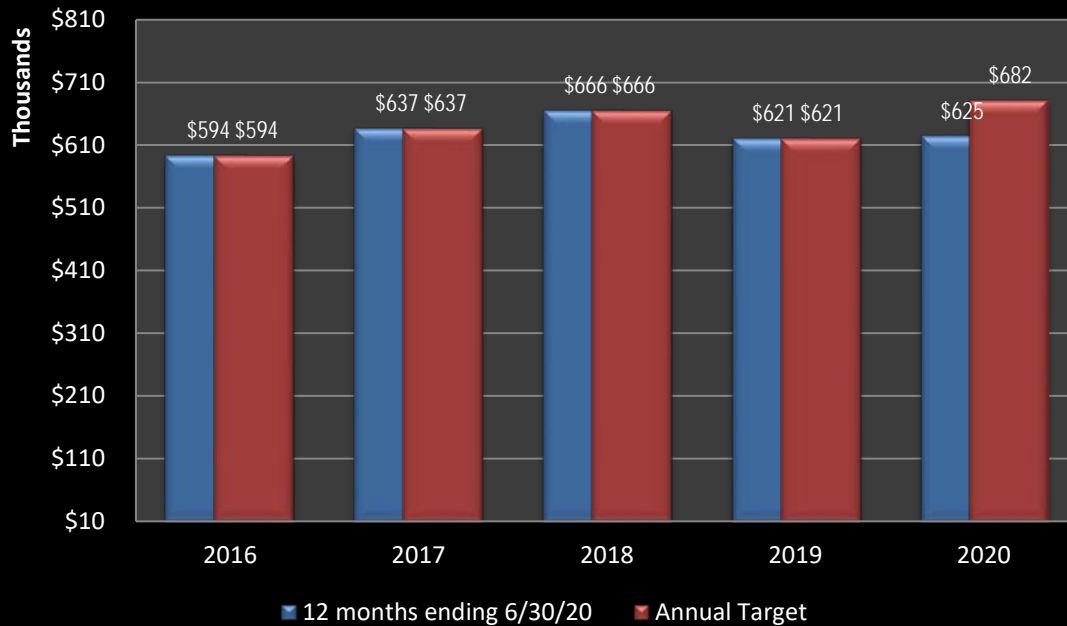
**HISTORICAL DATA:**

Fiscal Year	Annual Target	12 months ending 6/30/20	Remainder	Percent Collected
2016	231,776	231,776	-	100%
2017	194,049	194,049	-	100%
2018	223,242	223,242	-	100%
2019	222,158	222,158	-	100%
2020	230,000	253,469	(23,469)	110%

**COMMENTS:**

Building permits continued strong versus budget. As a note, the new permitting software was implemented in FY 20 and maybe having a one year positive effect on revenue.

### 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 1.1% of all estimated revenue for FY20.

**HISTORICAL DATA:**

Fiscal Year	Annual Target	12 months ending 6/30/20	Remainder	Percent Collected
2016	594,173	594,173	-	100%
2017	636,578	636,578	-	100%
2018	665,569	665,569	-	100%
2019	620,765	620,765	-	100%
2020	681,713	625,177	56,536	92%

**COMMENTS:**

Transient Occupancy Tax most certainly took a hit as a result of COVID-19 and fourth quarter FY 20 clearly reflects this.

### 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 5.7% of all estimated revenue for FY20.

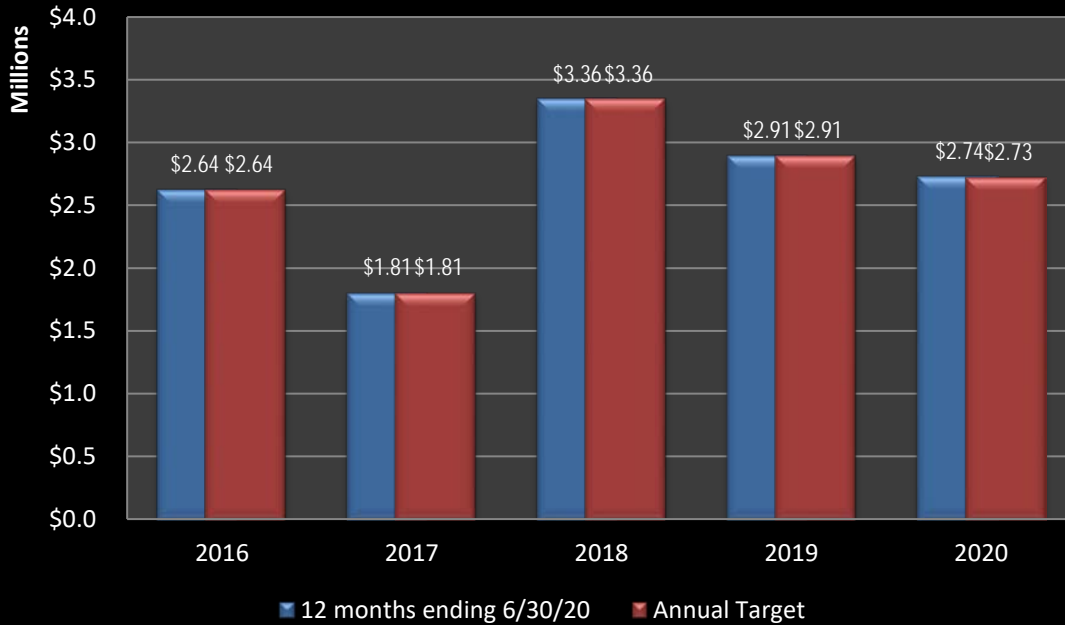
**HISTORICAL DATA:**

Fiscal Year	Target	12 months ending 6/30/20	Remainder	Percent Collected
2016	2,910,224	2,910,224	-	100%
2017	3,103,516	3,103,516	-	100%
2018	2,828,218	2,828,218	-	100%
2019	2,992,857	2,992,857	-	100%
2020	3,312,800	3,106,288	206,512	94%

**COMMENTS:**

The landfill tipping fee rate was increased by 7.1% (from \$ 75 to \$ 80) effective 7/1/2019. However, year over year comparisons have FY 20 revenue **increased by 3.7%** for the year. Tonnage as noted on a separate chart is **down 6.9%** from FY 2019.

### 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 4.4% of total estimated revenue for FY20.

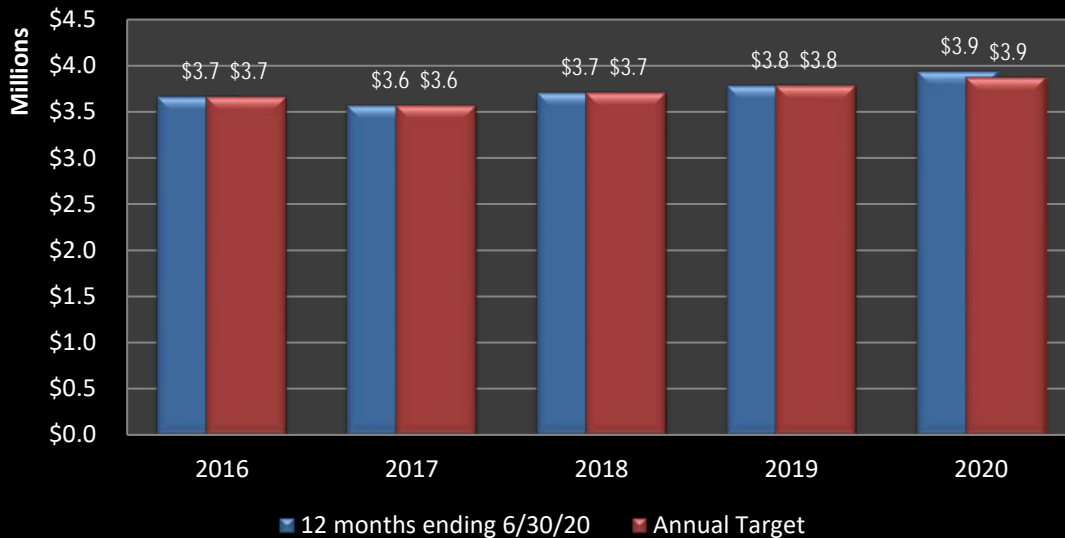
**HISTORICAL DATA:**

Fiscal Year	Annual Target	12 months ending 6/30/20	Remainder	Percent Collected
2016	2,637,108	2,637,108	-	100%
2017	1,814,753	1,814,753	-	100%
2018	3,359,823	3,359,823	-	100%
2019	2,907,137	2,907,137	-	100%
2020	2,734,031	2,743,502	(9,471)	100%

**COMMENTS:**

None

### 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 6.6% of all revenue for FY20.

**HISTORICAL DATA:**

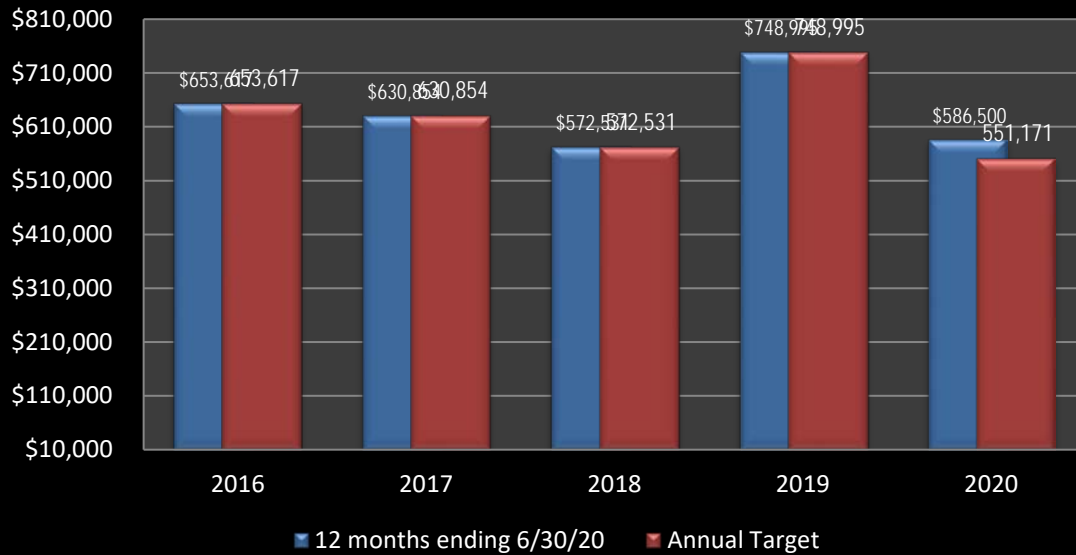
Fiscal Year	Annual Target	12 months ending 6/30/20	Remainder	Percent Collected
2016	3,676,396	3,676,396	-	100%
2017	3,582,747	3,582,747	-	100%
2018	3,720,711	3,720,711	-	100%
2019	3,798,322	3,798,322	-	100%
2020	3,883,220	3,948,925	(65,705)	102%

**COMMENTS:**

None



### 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 1% of all estimated revenue for FY20.

**HISTORICAL DATA:**

Fiscal Year	Annual Target	12 months ending 6/30/20	Remainder	Percent Collected
2016	653,617	653,617	-	100%
2017	630,854	630,854	-	100%
2018	572,531	572,531	-	100%
2019	748,995	748,995	-	100%
2020	551,171	586,500	(35,329)	106%

**COMMENTS:**

Collection of delinquent vehicle license fees is highly influenced by the frequency of the issuance of DMV registration stops by the Treasurer's Office. DMV stops were last initiated in August, 2019. Vehicle license fee collection is significantly off from FY 2019.

**Summary Financial Report (Expenditure Section)**

**Expenditure Report for the period April 1, 2020 - June 30, 2020 (run date 9/4/20)**

ACCOUNT #	FUND TYPE	DESCRIPTION	CURRENT BUDGET AMOUNT	BUDGET AMENDMENTS IN PROCESS	REVISED BUDGET	YTD ACTUAL	ENCUMBERANCES	REMAINING BALANCE	% OF BUDGET USED
101.1101	GENERAL FUND	BOARD OF SUPERVISORS	142,519.00	-	142,519	115,526.10	-	26,993	81%
101.1201	GENERAL FUND	COUNTY ADMINISTRATOR	406,672.00	-	406,672	300,289.09	-	106,383	74%
101.1204	GENERAL FUND	LEGAL SERVICES	232,668.00	-	232,668	214,283.16	-	18,385	92%
101.1206	GENERAL FUND	HUMAN RESOURCES	249,802.00	-	249,802	227,919.05	-	21,883	91%
101.1209	GENERAL FUND	COMMISSIONER OF REVENUE	292,996.00	-	292,996	275,094.72	-	17,901	94%
101.1210	GENERAL FUND	COUNTY ASSESSOR	655,835.00	-	655,835	621,796.28	-	34,039	95%
101.1213	GENERAL FUND	TREASURER	643,309.00	-	643,309	560,534.64	-	82,774	87%
101.1215	GENERAL FUND	FINANCE	708,133.00	-	708,133	554,691.91	-	153,441	78%
101.1216	GENERAL FUND	IT & MANAGEMENT SERVICES	917,217.00	-	917,217	859,993.29	-	57,224	94%
101.1219	GENERAL FUND	RISK MANAGEMENT	308,054.00	-	308,054	314,378.75	-	(6,325)	102%
101.1301	GENERAL FUND	ELECTORAL BOARD	67,019.00	-	67,019	50,025.28	-	16,994	75%
101.1302	GENERAL FUND	REGISTRAR	206,997.00	-	206,997	196,937.28	-	10,060	95%
101.2101	GENERAL FUND	CIRCUIT COURT	88,236.00	-	88,236	71,034.77	-	17,201	81%
101.2102	GENERAL FUND	GENERAL DISTRICT COURT	11,471.00	-	11,471	12,110.81	-	(640)	106%
101.2103	GENERAL FUND	CHIEF MAGISTRATE	16,938.00	-	16,938	4,065.48	-	12,873	24%
101.2104	GENERAL FUND	JUVENILE & DOMESTIC REL CT	13,650.00	-	13,650	6,175.38	-	7,475	45%
101.2106	GENERAL FUND	CLERK OF THE CIRCUIT COURT	499,374.00	-	499,374	505,634.22	-	(6,260)	101%
101.2107	GENERAL FUND	SHERIFF - COURT SERVICES	589,945.00	-	589,945	461,779.53	-	128,165	78%
101.2110	GENERAL FUND	COMMISSIONER OF ACCOUNTS	214.00	-	214	.00	-	214	0%
101.2201	GENERAL FUND	COMMONWEALTH'S ATTORNEY	419,039.00	-	419,039	411,360.34	-	7,679	98%
101.2203	GENERAL FUND	VICTIM/WITNESS ASSISTANCE	109,203.00	-	109,203	93,465.87	-	15,737	86%
101.3102	GENERAL FUND	SHERIFF - LAW ENFORCEMENT	2,976,992.91	-	2,976,993	2,973,354.83	-	3,638	100%
101.3202	GENERAL FUND	VOLUNTEER FIRE & RESCUE	285,360.00	-	285,360	223,491.83	-	61,868	78%
101.3301	GENERAL FUND	SHERIFF - CORRECTION & DENTN	2,044,776.00	-	2,044,776	1,980,621.92	-	64,154	97%
101.3303	GENERAL FUND	JUVENILE PROBATION OFFICE	133,056.00	-	133,056	185,280.94	-	(52,225)	139%
101.3305	GENERAL FUND	COMMUNITY CORRECTION PROGRAI	96,452.00	-	96,452	80,603.53	-	15,848	84%
101.3410	GENERAL FUND	BUILDING INSPECTIONS	519,249.00	-	519,249	500,770.41	-	18,479	96%
101.3450	GENERAL FUND	ORDINANCE ENFORCEMENT	74,014.00	-	74,014	66,702.78	-	7,311	90%
101.3501	GENERAL FUND	ANIMAL CONTROL	128,807.00	-	128,807	126,218.74	-	2,588	98%
101.3502	GENERAL FUND	REG. ANIMAL CONTROL FACILITY	107,570.00	-	107,570	72,927.74	-	34,642	68%
101.3505	GENERAL FUND	EMERGENCY MANAGEMENT	132,464.00	-	132,464	79,864.89	-	52,599	60%
101.3517	GENERAL FUND	COVID-19	.00	-	-	36,591.51	-	(36,592)	100%
101.3530	GENERAL FUND	MEDICAL EXAMINER	5,000.00	-	5,000	4,766.00	-	234	95%
101.4102	GENERAL FUND	STORM DRAINAGE MAINTENANCE	585,377.00	-	585,377	273,122.11	-	312,255	47%
101.4203	GENERAL FUND	LITTER CONTROL	331,535.00	-	331,535	308,274.91	-	23,260	93%

**Summary Financial Report (Expenditure Section)**

**Expenditure Report for the period April 1, 2020 - June 30, 2020 (run date 9/4/20)**

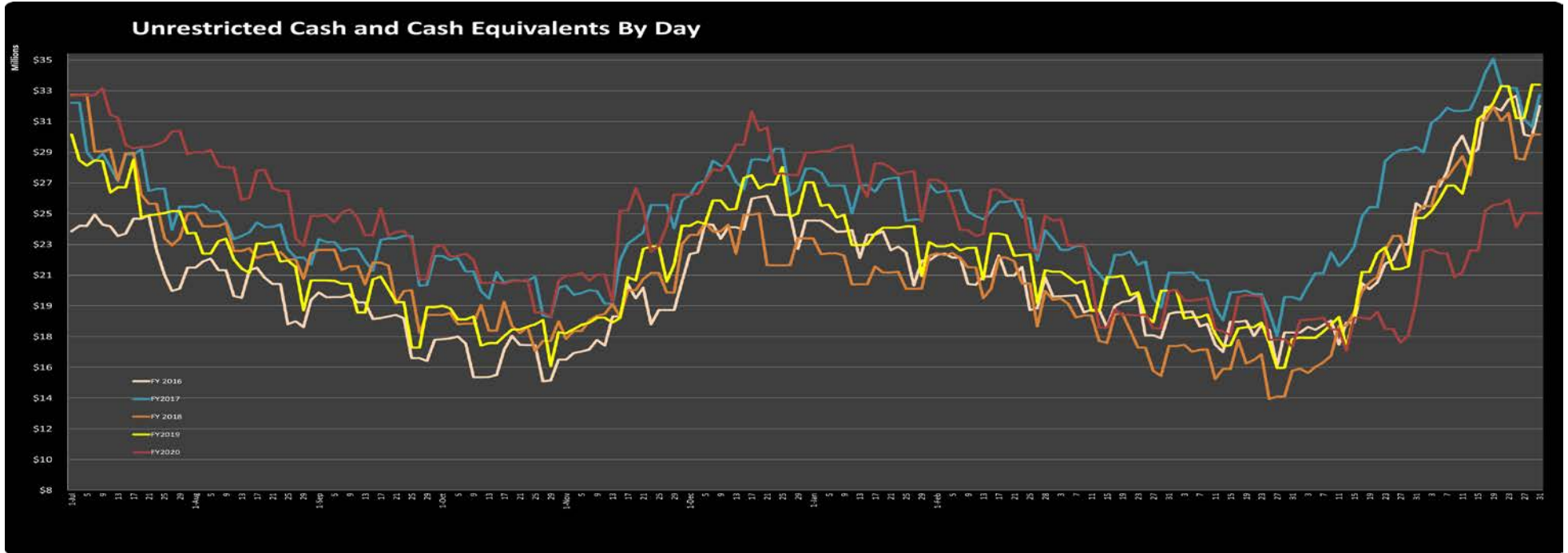
ACCOUNT #	FUND TYPE	DESCRIPTION	CURRENT BUDGET AMOUNT	BUDGET AMENDMENTS IN PROCESS	REVISED BUDGET	YTD ACTUAL	ENCUMBERANCES	REMAINING BALANCE	% OF BUDGET USED
101.4206	GENERAL FUND	SOLID WASTE	2,408,829.83	-	2,408,830	2,451,348.16	-	(42,518)	102%
101.4302	GENERAL FUND	BUILDING & GROUNDS	1,547,489.00	-	1,547,489	1,244,229.21	12,762	290,498	81%
101.5101	GENERAL FUND	HEALTH DEPARTMENT	701,093.00	-	701,093	701,093.00	-	-	100%
101.5205	GENERAL FUND	COMMUNITY SERVICES BOARD	200,036.00	-	200,036	200,036.00	-	-	100%
101.5306	GENERAL FUND	PROPERTY TAX RELIEF	144,525.00	-	144,525	153,805.81	-	(9,281)	106%
101.7109	GENERAL FUND	PARKS & RECREATION	246,156.00	-	246,156	241,213.56	-	4,942	98%
101.7110	GENERAL FUND	FEDERAL SUMMER FOOD PROGRAM	62,901.00	-	62,901	59,277.30	-	3,624	94%
101.7205	GENERAL FUND	TRANSLATOR TV/COMM TOWERS	291,699.00	-	291,699	275,475.01	-	16,224	94%
101.7302	GENERAL FUND	PUBLIC LIBRARY	417,079.00	-	417,079	417,079.00	-	-	100%
101.8101	GENERAL FUND	PLANNING DISTRICT COMM. #22	75,703.00	-	75,703	75,703.00	-	-	100%
101.8103	GENERAL FUND	HOUSING REDEVELOPMENT CORP	9,215.00	-	9,215	9,215.00	-	-	100%
101.8105	GENERAL FUND	ENTERPRISE ZONE INCENTIVES	25,000.00	-	25,000	.00	-	25,000	0%
101.8106	GENERAL FUND	EROSION & SEDIMENT CONTROL	136,262.00	-	136,262	133,515.96	-	2,746	98%
101.8107	GENERAL FUND	PLANNING & COMM DEVELOPMENT	490,807.00	-	490,807	360,619.76	-	130,187	73%
101.8108	GENERAL FUND	A-N TRANS DISTRICT COMM.	6,704.00	-	6,704	6,704.00	-	-	100%
101.8109	GENERAL FUND	TOURISM COMMISSION	146,628.00	-	146,628	146,628.00	-	-	100%
101.8109	GENERAL FUND	CONTRIBUTIONS	.00	-	-	21,000.00	-	(21,000)	100%
101.8110	GENERAL FUND	ESAAA/CAA	23,430.00	-	23,430	23,430.00	-	-	100%
101.8110	GENERAL FUND	COMMUNITY COLLEGE	41,028.00	-	41,028	41,028.00	-	-	100%
101.8110	GENERAL FUND	S.P.C.A.	6,316.00	-	6,316	6,316.23	-	(0)	100%
101.8110	GENERAL FUND	E.S. R.C.&D. COUNCIL	9,999.00	-	9,999	9,999.00	-	-	100%
101.8110	GENERAL FUND	E.S. SOIL & WATER CONSERVATI	21,154.00	-	21,154	21,154.00	-	-	100%
101.8110	GENERAL FUND	STAR TRANSIT	176,800.00	-	176,800	173,800.00	-	3,000	98%
101.8110	GENERAL FUND	ES OF VA GROUNDWATER COMM	27,221.00	-	27,221	27,221.00	-	-	100%
101.8110	GENERAL FUND	E.S. SMALL BUSINESS DEV CNTR	4,607.00	-	4,607	4,607.00	-	-	100%
101.8110	GENERAL FUND	ES COALITION AGNST DOM VIOLE	20,000.00	-	20,000	20,000.00	-	-	100%
101.8110	GENERAL FUND	CHINCOTEAGUE INLEY STUDY	100,000.00	-	100,000	.00	-	100,000	0%
101.8114	GENERAL FUND	WALLOPS RESEARCH PARK (OPER)	132,233.00	-	132,233	22,915.70	-	109,317	17%
101.8204	GENERAL FUND	JOHNSON/GYP MOTH/AG PRG COMM	12,802.00	-	12,802	1,539.60	-	11,262	12%
101.8305	GENERAL FUND	COOPERATIVE EXTENSION PROG.	116,184.00	-	116,184	76,272.08	-	39,912	66%
101.9103	GENERAL FUND	CONTINGENCIES	23,184.00	-	23,184	.00	-	23,184	0%
101.9104	GENERAL FUND	DEBT SERVICE	290,646.00	-	290,646	290,645.79	-	0	100%
101.9301	GENERAL FUND	TRANSFERS TO SCHOOL DIVISION	26,823,290.00	-	26,823,290	23,207,949.84	-	3,615,340	87%
103	SPECIAL REVENUE	SOCIAL SERVICES OPERATING	4,314,010.00	-	4,314,010	3,969,471.21	.00	344,539	92%
202	SPECIAL REVENUE	COMPREHENSIVE SERVICES ACT	1,132,016.00	-	1,132,016	651,939.00	495,375.62	(15,299)	101%

**Summary Financial Report (Expenditure Section)**

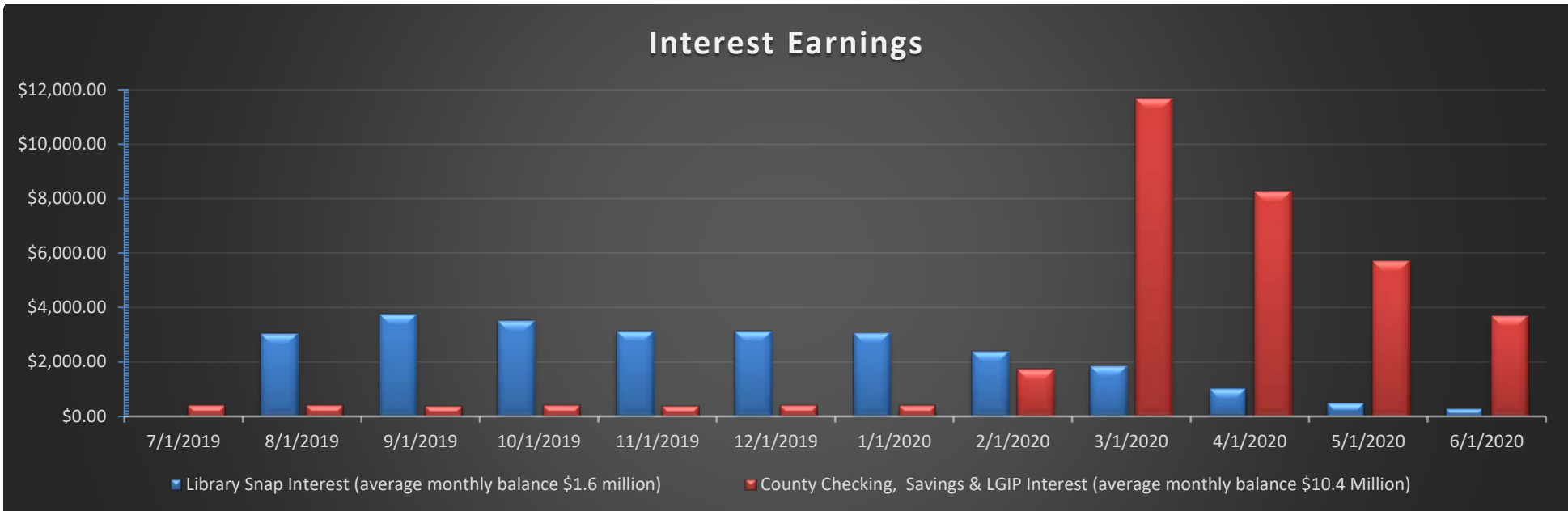
Expenditure Report for the period April 1, 2020 - June 30, 2020 (run date 9/4/20)

ACCOUNT #	FUND TYPE	DESCRIPTION	CURRENT BUDGET AMOUNT	BUDGET AMENDMENTS IN PROCESS	REVISED BUDGET	YTD ACTUAL	ENCUMBERANCES	REMAINING BALANCE	% OF BUDGET USED
203	SPECIAL REVENUE	LAW LIBRARY FUND	64,192.00	-	64,192	2,706.23	.00	61,486	4%
206	SPECIAL REVENUE	STORMWATER ORDINANCE FUND	192,870.00	-	192,870	125,363.06	.00	67,507	65%
214	SPECIAL REVENUE	CONSOLIDATED EMS	4,305,813.00	-	4,305,813	4,207,497.37	.00	98,316	98%
218	SPECIAL REVENUE	CONSOLIDATED FIRE FUND	2,099,046.00	-	2,099,046	1,343,948.19	.00	755,098	64%
225	SPECIAL REVENUE	GBKVILLE - C COVE MOSQ CNTRL	51,291.00	-	51,291	38,789.35	.00	12,502	76%
274	SPECIAL REVENUE	COURTHOUSE SECURITY FUND	83,302.00	-	83,302	127,309.54	.00	(44,008)	153%
275	SPECIAL REVENUE	DRUG SEIZURES FUND	44,048.00	-	44,048	26,879.40	.00	17,169	61%
293	SPECIAL REVENUE	FIRE PROGRAMS FUND	236,428.00	-	236,428	159,249.35	.00	77,179	67%
294	SPECIAL REVENUE	HAZARDOUS MATERIALS RESPONSE	58,756.00	-	58,756	15,513.30	.00	43,243	26%
295	SPECIAL REVENUE	E-911 SYSTEMS	637,483.00	-	637,483	619,932.96	.00	17,550	97%
299	SPECIAL REVENUE	COUNTY GRANTS FUND	198,125.00	-	198,125	214,745.84	.00	(16,621)	108%
305	CAPITAL PROJECT F	COUNTY CAPITAL PROJECTS	3,719,879.00	-	3,719,879	2,991,393.50	183,610.01	544,875	85%
311	SPECIAL REVENUE	REHABILITATIVE PROJECTS	910,140.00	-	910,140	11,735.93	.00	898,404	1%
315	CAPITAL PROJECT F	CAPITAL PROJECTS - PROFFERS	7,270.00	-	7,270	.00	.00	7,270	0%
330	CAPITAL PROJECT F	HAZARD MIT GRANTS	1,510,062.00	-	1,510,062	.00	.00	1,510,062	0%
338	CAPITAL PROJECT F	LIBRARY CONSTRUCTION FUND	4,974,552.00	-	4,974,552	1,550,575.03	2,975,583.44	448,394	91%
339	CAPITAL PROJECT F	CO PROJECTS(SERIES 15 BOND)	.00	-	-	10,000.00	.00	(10,000)	100%
350	CAPITAL PROJECT F	QUINBY BOAT HARBOR IMPROV.	305,501.00	-	305,501	58,283.87	.00	247,217	19%
351	CAPITAL PROJECT F	GREENBACKVILLE HARBOR IMPROV	354,777.00	-	354,777	333,410.02	.00	21,367	94%
401	DEBT SERVICE FUNI	DEBT SERVICE FUND	3,165,568.00	-	3,165,568	3,135,582.13	.00	29,986	99%
601	ENTERPRISE FUND	PARKS & RECREATION ENTERPRIS	62,000.00	-	62,000	21,342.84	.00	40,657	34%
602	ENTERPRISE FUND	AIRPORT ENTERPRISE FUND	1,727,988.00	-	1,727,988	513,512.81	.00	1,214,475	30%
604	ENTERPRISE FUND	E.D.A. ENTERPRISE FUND	7,500.00	-	7,500	25,807.53	.00	(18,308)	344%
605	ENTERPRISE FUND	LANDFILL ENTERPRISE FUND	2,823,455.00	-	2,823,455	1,877,253.78	105,786.14	840,415	70%
606	ENTERPRISE FUND	WATER&SEWER ENTERPRISE FUND	1,168,072.00	-	1,168,072	1,000,761.32	18,342.16	148,969	87%
<b>Total</b>			<b>\$ 82,893,109</b>	<b>\$ -</b>	<b>\$ 82,893,109</b>	<b>\$ 66,226,513</b>	<b>\$ 3,791,459</b>	<b>\$ 12,875,137</b>	<b>80%</b>

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



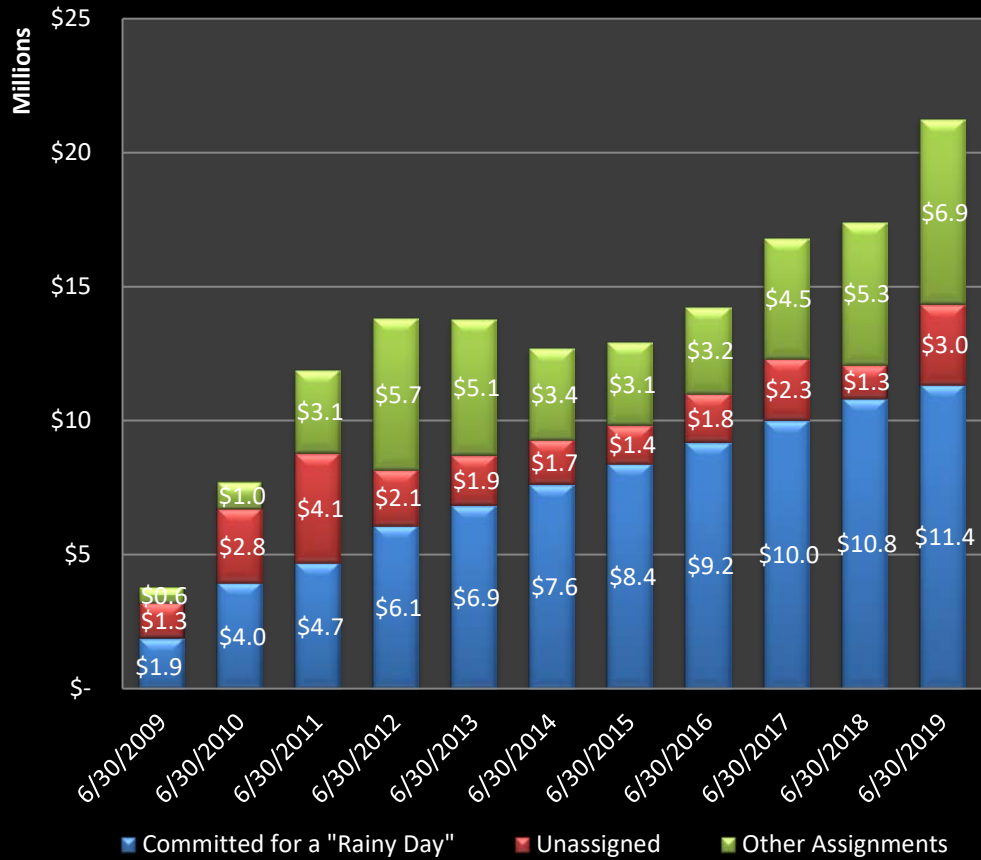
**COMMENTS:**  
 The chart above includes only cash and cash equivalents residing in the County's main operating and investment account. Note the above chart excludes cash reserved for landfill closure and post closure costs and other restricted funds but does include cash and cash equivalents held by the Accomack County School Board.



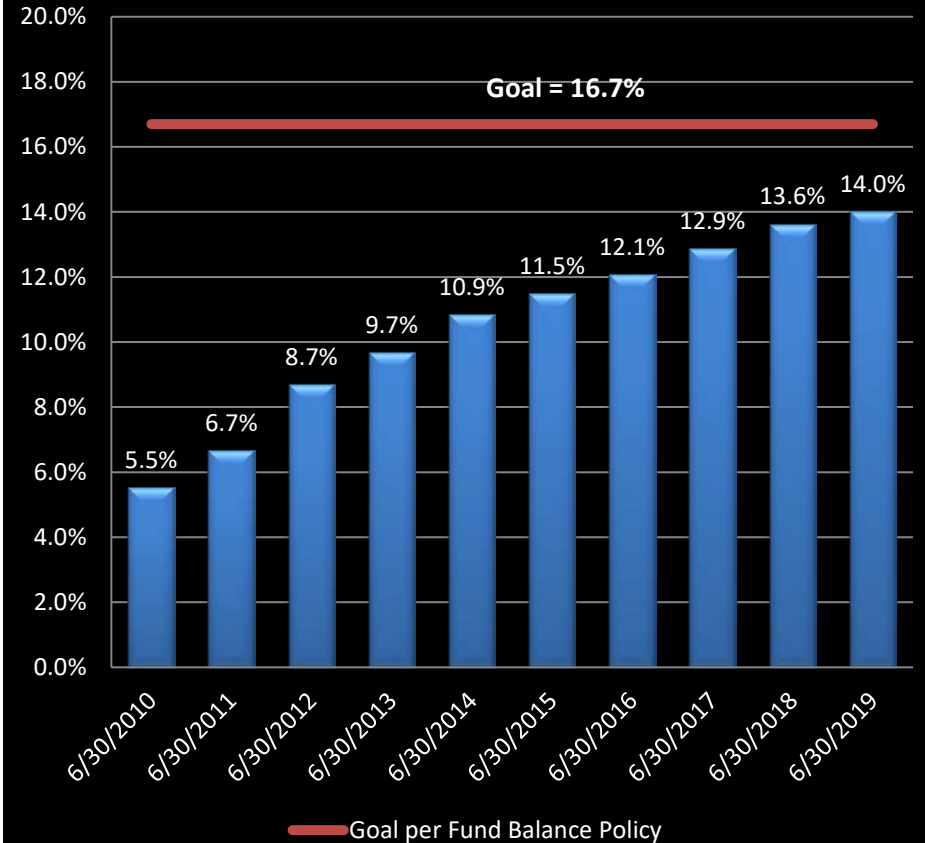
# Delinquent Property Taxes by Tax Year As of 8/31/2020



### Unrestricted General Fund Balance



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



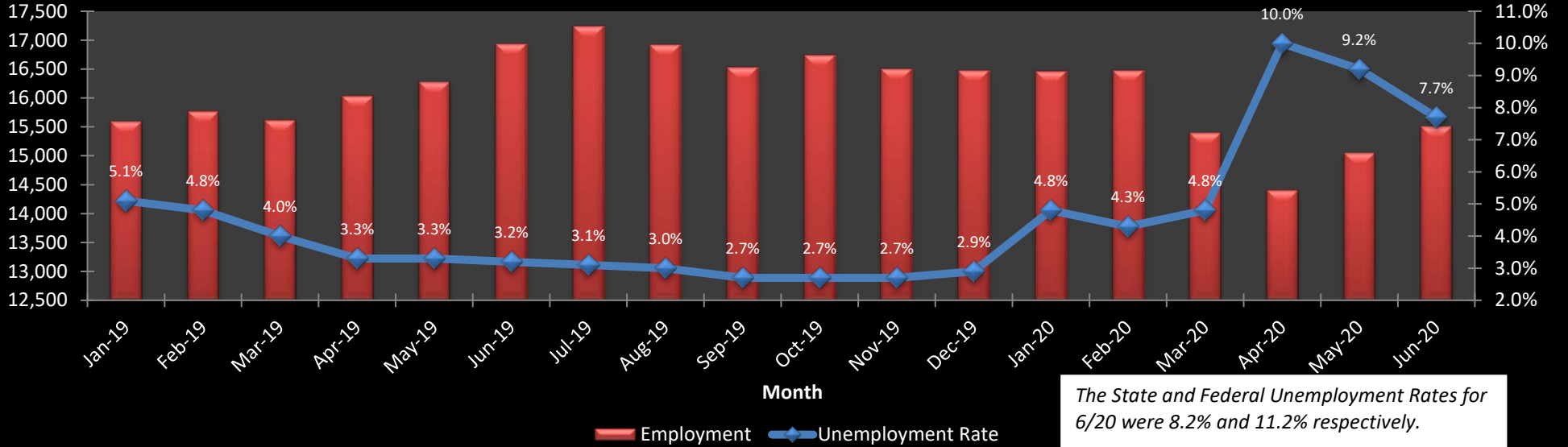
**COMMENTS:**

**Unassigned Fund Balance (aka surplus):** The County's unassigned fund balance was approximately \$1.3 million as of June 30, 2018 and grew in fiscal year 2019 to just at \$3 million. This does not include any of the Rainy Day/Stabilization Fund Balance referred to below.

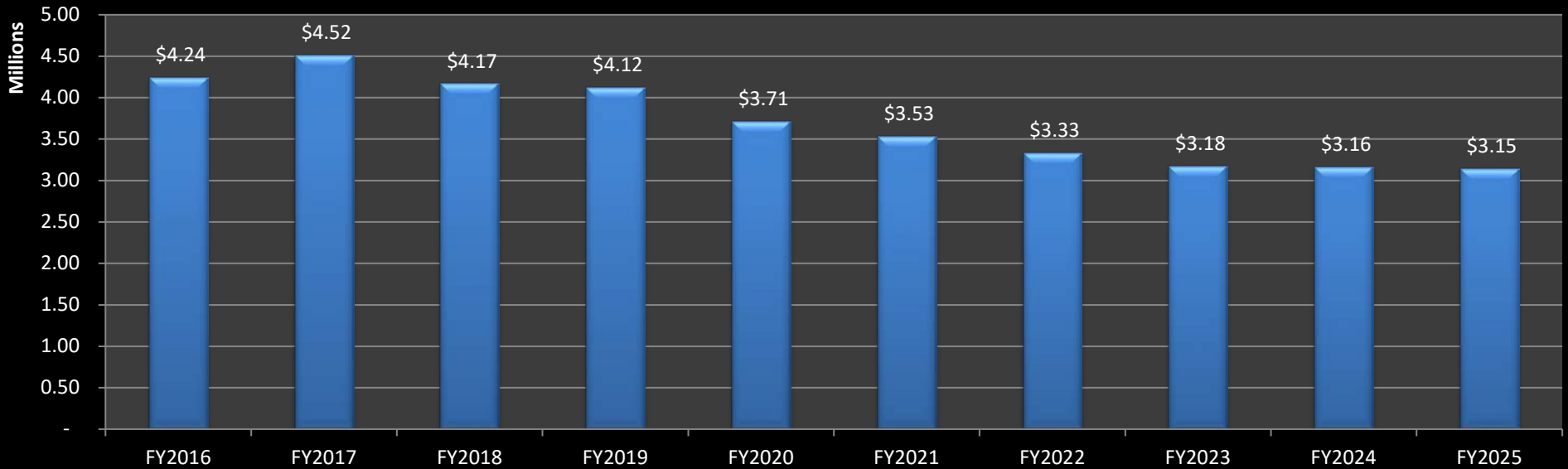
**"Rainy Day"/Stabilization Fund Balance:** Fund Balance committed for a "Rainy Day/Stabilization" is equal to \$11.4 million or approximately 14% of general fund revenue as of 6/30/2019. The long-term plan is to increase it to 16.7% of revenue by 2024. The Board of Supervisors has approved an additional transfer to the "Rainy Day/Stabilization" fund of \$855,944 which occurred as part of closing the 2019 fiscal year.

### Accomack County Number **Employed** & Unemployment Rate

(Unemployment rate not seasonally adjusted)

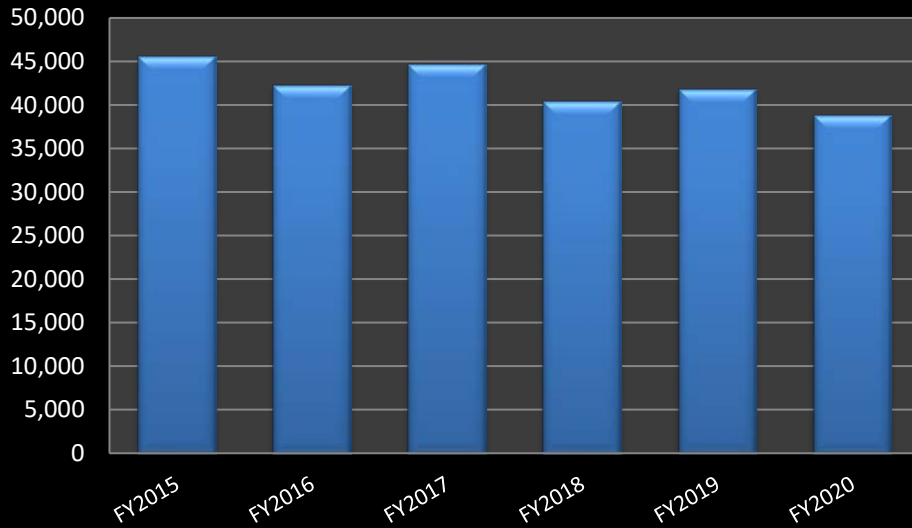


### Total County Debt Service By Fiscal Year





### Landfill Billable Tons of Waste Received Through Fourth Quarter By Fiscal Year



### Budget Contingency Balance by Month

