At a meeting of the Accomack County Board of Supervisors, to consider adoption of its Budget, Tax Rates, and Capital Improvement Plan, to appropriate funds for FY2024, held on the 23<sup>rd</sup> day of March 2023, in the Accomack County Board of Supervisors Chambers, Room 104, located at 23296 Courthouse Avenue - Accomac, Virginia at 5:00 p.m.

### 1. Opening of Meeting

#### MEMBERS PRESENT AND ABSENT

Board of Supervisors Present:

William J. "Billy" Tarr

Robert D. Crockett, Chair

Ron S. Wolff

Donald L. Hart, Jr. (Remote)

Vanessa Kay Johnson

H. Jackie Phillips (J. Phillips)

Paul E. J. Muhly

Harrison W. Phillips, III (H. Phillips), Vice-Chair

C. Reneta Major

### **Board of Supervisors Absent:**

None

#### **Others Present:**

Mr. Michael T. Mason, County Administrator

Ms. Jan Proctor, County Attorney

Mrs. Jessica Taylor Hargis, Executive Assistant

- 1.1 The Invocation was given by Ms. Johnson.
- 1.2 Pledge of Allegiance
- 1.3 Adoption of Agenda

On a motion made by Mr. J. Phillips and seconded by Mr. Wolff, the Accomack County Board of Supervisors voted to adopt the agenda as it was presented.

1.4 Chairman Crockett informed the Board that Mr. Hart had notified him of a need to participate remotely in accordance with the adopted Remote Participation Policy requires that all requests from Board members to remotely participate in a public meeting must be received by the Chair in writing on or before the day of the meeting and subject to approval by the Board. Mr. Crockett attested that the request to participate remotely was received on March 23, 2023. Mr. Hart confirmed that he was connected from his home located at 18389 NR North Street, Keller, VA.

On a motion made by Mr. Major and seconded by Mr. J. Phillips, the Accomack County Board of Supervisors voted to allow Mr. Hart to participate remotely.

#### 2. Old Business

2.1 Consider Approving the FY24 County Budget, Associated Tax Rates & Fees, CIP and to Appropriate funds for FY24

On a motion made by Mr. Wolff and seconded by Mr. J. Phillips, the Accomack County Board of Supervisors voted to approve the following resolution to adopt the fiscal year 2024 County Budget, & Associated Tax Rates/Fees, to adopt the Fiscal year 2024-2028 CIP and to appropriate FY24 funds.

# A RESOLUTION TO ADOPT THE FISCAL YEAR 2024 BUDGET, FISCAL YEARS 2024-2028 CAPITAL IMPROVEMENT PLAN (CIP), CALENDAR YEAR 2023 TAX RATES & TO APPROPRIATE FUNDS

WHEREAS, it is the responsibility of the Accomack County Board of Supervisors to approve and control the County's Fiscal Plan for fiscal year 2024; and

WHEREAS, it is the responsibility for the Accomack County Board of Supervisors to set the tax rates for calendar year 2023; and

WHEREAS, it is the responsibility for the Accomack County Board of Supervisors to adopt the County's Capital Improvement Plan covering the period fiscal year 2024 to fiscal year 2028; and

WHEREAS, the notice of public hearing for the CIP was advertised in the January 20, 2023 and January 27, 2023 editions of the Eastern Shore Post in accordance with Section 15.2-2239 of the Code of Virginia, 1950 as amended; and

WHEREAS, the Accomack County Planning Commission has received comments on the advertised CIP from citizens of Accomack County at a Public Hearing held February 8, 2023; and

WHEREAS, the Accomack Board of Supervisors has received, reviewed and adjusted the CIP for fiscal year 2024 to 2028 received on February 6, 2023; and

WHEREAS, the Accomack Board of Supervisors has received, reviewed and adjusted the County Administrator's Proposed Budget for fiscal year 2023 received February 6, 2023; and

WHEREAS, a brief synopsis of the recommended budget, tax rates and notice of public hearing was advertised in the March 3, 2023 edition of the Eastern Shore Post in accordance with Section 15.2-2506 and 58.1-3321 of the Code of Virginia, 1950 as amended; and

WHEREAS, the Accomack County Board of Supervisors has received comments on the advertised budget, advertised tax rates and advertised changes in user fees from citizens of Accomack County at a Public Hearing held on March 15, 2023; and

WHEREAS, it is the intent of the Board of Supervisors that departments and agencies shall adhere to the budgeted funds in accordance with department budgets presented by the County Administrator and adjusted by the Accomack County Board of Supervisors; and

WHEREAS, the adopted budget relies on the increase of a cigarette tax that will be effective July 1, 2023 at a rate of 20 cents per pack, an increase of 10 cents per pack over the previous fiscal year; and

RESOLVED, by the Accomack Board of Supervisors this 23<sup>rd</sup> day of March, 2023, that the following tax rates and personal property tax relief rates for Calendar Year 2023 be, and are hereby, approved as set forth in **Table 1** below; and

BE IT FURTHER RESOLVED that the fiscal year 2024 County budget set forth in **Table 2** be, and is hereby, approved and appropriated effective July 1, 2023; and,

BE IT FURTHER RESOLVED that the FY24-FY28 Capital Improvements Program (CIP) be, and is hereby, approved as set forth in **Table 3** below; and,

BE IT FURTHER RESOLVED that the local tax supported expenditures of the Accomack County School Division's overall budget of \$71,159,341 shall not exceed \$22,014,712 of local funds; and the entire School Division appropriation is made in lump sum as allowed by the Code of Virginia and recommended by the Virginia Department of Education; and,

BE IT FURTHER RESOLVED that the School Division's fiscal year 2024 local funding be distributed to the School Division quarterly via interfund transfer initiated by the County from the County's General Fund to the School Operating Fund. The amount of aggregate transfers during the fiscal year shall not exceed the amount appropriated by the Accomack County Board of Supervisors. The amount of transfer shall assume that all School Division expenditures eligible to be funded by non-local sources are funded by those sources ensuring that local funds are the funding source of last resort. Any remaining local appropriation at the end of the fiscal year shall revert to the General Fund. Subsequent appropriation of these funds will be guided by the County fiscal policy FP1005; and,

BE IT FURTHER RESOLVED that no appropriation of the Accomack County School Division's prior year fund balance and/or carryover funds is granted by this resolution and that the Accomack County Board of Supervisors will consider appropriation of all prior year fund balances only when it has been determined that these funds are available for expenditure; and,

BE IT FURTHER RESOLVED that the appropriations designated for County capital projects and active grants shall not lapse at the end of the fiscal year but shall remain appropriations until the completion of the project or grant or until the Accomack Board of Supervisors changes or eliminates the appropriation; and

BE IT FURTHER RESOLVED that the additional appropriations are hereby authorized for the Law Library Fund, Courthouse Security Fee Fund, Drug Seizures Fund, Hazardous Materials Response Fund, Fire Programs Fund, Rehabilitation Projects Fund, Consolidated Fire and Rescue Fund, Consolidated Emergency Medical Services Fund, and Captains Cove/Greenbackville Mosquito Control Fund equal to the total fund balance at June 30, 2023 for each individual fund; and

BE IT FURTHER RESOLVED that the Finance Director or County Administrator be authorized to increase appropriations for non-budgeted revenue that may occur during the fiscal year as follows:

- a) Insurance recoveries received for damage to any county property, including vehicles, for which County funds have been expended to make repairs; and
- b) Virginia Department of Motor Vehicle (DMV) withholding registration fees collected from taxpayers for which County funds have been expended to place the withholding registration fees; and
- c) Reimbursements made to the County for services performed by the Public Works Garage for which County funds have been expended to make said repairs.

### TABLE 1 CALENDAR YEAR 2023 TAX RATES AND PERSONAL PROPERTY TAX RELIEF

| General Tax Rates (apply to all areas of the County):                         |  |
|---|--|
| *Real Estate and improvements on real estate & Mobile Homes-For               |  |
| general County purposes   | \$0.420 per \$100 of assessed valuation  |
| *Real Estate and improvements on real estate & Mobile Homes-For               |  |
| the retirement of debt  | \$0.045 per \$100 of assessed valuation  |
| *Motor vehicles owned or leased by a member of a volunteer EMS agency or      |  |
| volunteer fire department, provided that the volunteer "regularly responds to |  |
| emergency calls," and if a member of a volunteer EMS agency, the individual   |  |
| meets the definition of "emergency medical services personnel" in Virginia    |  |
| Code Section 32.1-111.1, (Limit one vehicle per volunteer)                    | _\$0.010 per \$100 of assessed valuation |
| *All Other Personal Property and Machinery & Tools- For general               |  |
| County Purposes   | \$3.530 per \$100 of assessed valuation  |
| *All Other Personal Property and Machinery & Tools- For the                   |  |
| retirement of debt  | \$0.100 per \$100 of assessed valuation  |
|   |  |
| District Tax Rates (apply to select districts of the County only)             |  |
| *Real Estate & Mobile Homes & Renewable Energy Equipment-For                  |  |
| emergency medical services in Atlantic, Metompkin, Lee and                    |  |
| Pungoteague Districts   | \$0.130 per \$100 of assessed valuation  |
| *Real Estate-For mosquito control services in Greenbackville and              |  |
| Captains Cove Mosquito Control District                                       | \$0.025 per \$100 of assessed valuation  |
| *All Personal Property and Machinery & Tools- For emergency                   |  |
| medical services in Atlantic, Metompkin, Lee and Pungoteague Districts        | _\$0.090 per \$100 of assessed valuation |
| Personal Property Tax Relief  |  |
| *Personal use vehicles valued at \$1,000 or less_                             | 100% relief of tax                       |
| *All other personal use vehicles (Relief applies to the first \$20,000        |  |
| of value only)  | 38% relief of tax                        |

### TABLE 2 ACCOMACK COUNTY FISCAL YEAR 2024 BUDGET

| ALL COUNTY FUNDS                            |               |
|---|---------------|
| Estimated Revenues & Other Sources:         |               |
| Revenues:                                   |               |
| General property taxes                      | \$ 39,394,775 |
| Other local taxes                           | 11,883,343    |
| Permits, privilege fees, and licenses       | 472,403       |
| Fines and forfeitures                       | 150,000       |
| Revenue from use of money & property        | 1,117,966     |
| Charges for services                        | 4,805,907     |
| M iscellan eous revenue                     | 215,122       |
| Recovered costs                             | 242,705       |
| Commonwealth aid                            | 11,028,080    |
| Federal aid                                 | 2,747,905     |
| Total Revenues                              | 72,058,206    |
| Use of Reserves:                            |               |
| From General Fund Undesignated Fund Balance | 5,482,262     |
| From Consolidated EMS Fund Balance          | 2,155,687     |
| From Fund Balance, Other Funds              | 45,399        |
| Total Other Sources                         | 7,683,348     |
| Total Revenues and Other Sources            | \$ 79,741,554 |

### TABLE 2-CONTINUED ACCOMACK COUNTY FISCAL YEAR 2024 BUDGET

| 100 | propriations:   |    |            |
|-----|---|----|------------|
|     | openditures:  |    |            |
|     | General Fund  |    |            |
|     | Board of Supervisors                                    | \$ | 128,155    |
|     | County Administrator                                    |    | 422,681    |
|     | Human Resources   |    | 392,381    |
|     | Legal Services  |    | 241,647    |
|     | Commissioner of the Revenue                             |    | 465,201    |
|     | County Assessor   |    | 779,602    |
|     | Treasurer   |    | 677,157    |
|     | Finance   |    | 973,197    |
|     | Information Technology                                  |    | 1,530,196  |
|     | Risk Management   |    | 334,971    |
|     | Electoral Board   |    | 69,649     |
|     | Registrar   |    | 279,744    |
|     | Circuit Court   |    | 100,128    |
|     | General District Court                                  |    | 11,490     |
|     | Chief Magistrate  |    | 16,938     |
|     | Juvenile & Domestic Relations Court                     |    | 13,650     |
|     | Clerk of the Circuit Court                              |    | 557,964    |
|     | Sheriff - Court Services                                |    | 743,915    |
|     | Commissioner of Accounts                                |    | 214        |
|     | Commonwealth's Attorney                                 |    | 610,116    |
|     | Victim & Witness Assistance program                     |    | 99,123     |
|     | Sheriff - Law Enforcement Services                      |    | 3,689,152  |
|     | Volunteer Fire & Rescue                                 |    | 265,110    |
|     | Sheriff - Jail Operation                                |    | 3,422,140  |
|     | Juvenile Probation Office                               |    | 204,670    |
|     | Community Corrections                                   |    | 313,889    |
|     | Building and Zoning                                     |    | 818,412    |
|     | Ordinance Enforcement                                   |    | 107,368    |
|     | Animal Control  |    | 226,049    |
|     | Regional Animal Shetter                                 |    | 113,756    |
|     | Emergency Management                                    |    | 134,513    |
|     | Medical Examiner  |    | 5,000      |
|     | E.S. Coalition Against Domestic Violence Supplement     |    | 40,000     |
|     | S.P.C.A. Operating Subsidy                              |    | 5,921      |
|     | Ditch Maintenance                                       |    | 311,749    |
|     | Litter Control  |    | 597,390    |
|     | Solid Waste   |    | 2,889,740  |
|     | Buildings & Grounds                                     |    | 1,976,477  |
|     | Health Department Operating Subsidy                     |    | 750,805    |
|     | School Dental Program Operating Subsidy                 |    | 30,971     |
|     | Community Services Board Operating Subsidy              |    | 208,118    |
|     | Eastern Shore Area Agency on Aging Operating Subsidy    |    | 28,430     |
|     | Tax Relief for Seniors, Disabled and Veterans           |    | 178,825    |
|     | Eastern Shore Community College Operating Subsidy       |    | 41,028     |
|     | Accomack County School Board Subsidy                    | 1  | 22,014,712 |
|     | Parks & Recreation                                      |    | 215,184    |
|     | Translator Television                                   |    | 104,457    |
|     | Public Boating Docks and Ramps                          |    | 90,185     |
|     | Eastern Shore Public Library Operating Subsidy          |    | 758,673    |
|     | Planning District Commission Operating Subsidy          |    | 75,703     |
|     | Eastern Shore of Va. Housing Alliance Operating Subsidy |    | 9,215      |
|     | Planning and E conomic Development                      |    | 593,952    |
|     | Erosion and Sediment Control                            |    | 169,209    |
|     | Transportation District Commission Operating Subsidy    |    | 6,704      |
|     | Eastern Shore Tourism Commission Operating Subsidy      |    | 159,438    |
|     | Resource Conserv. & Development Council Operating St.   |    | 9,999      |

### TABLE 2-CONTINUED ACCOMACK COUNTY FISCAL YEAR 2024 BUDGET

| Soil & Water Conservation District Operating St    | ubsidy 21,154     |
|--|-------------------|
| Star Transit Operating Subsidy                     | 291,152           |
| Eastern Shore Groundwater Committee Operat         | ing Subsic 65,021 |
| E.S. Small Business Dev. Center Operating Sul      | bsidy 4,607       |
| Grant match assistance for Chincoteague water      | study 50,000      |
| Chincoteague Chamber of Commerce                   | 30,916            |
| Johnsongrass & Gypsy Moth Program                  | 13,937            |
| Wallops Research Park                              | 25,964            |
| Cooperative Extension Service                      | 102,635           |
| Economic Development Authority Operating Su        | bsidy 97,500      |
| Operating/Capital Contingency                      | 267,357           |
| Set aside for employee classification/comp stud    | y 800,000         |
| Debt Service                                       | 290,736           |
| Total General Fund                                 | 51,076,042        |
| Virginia Public Assistance Fund                    | 5,130,465         |
| Comprehensive Youth Services Fund                  | 1,082,016         |
| Law Library Fund                                   | 7,500             |
| Stormwater Fund                                    | 202,238           |
| Consolidated EMS Fund                              | 6,894,662         |
| Consolidated Fire and Rescue Fund                  | 1,780,170         |
| Greenbackville/Captains Cove Mosquito Control      | Fund 53,590       |
| Court Security Fee Fund                            | 120,000           |
| Drug Seizures Fund                                 | 1,000             |
| Fire Programs Fund                                 | 88,700            |
| Hazardous Materials Response Fund                  | 30,000            |
| Emergency 911 Fund                                 | 910,615           |
| County Capital Projects Fund                       | 4,043,506         |
| Debt Service Fund                                  | 2,780,282         |
| Parks & Recreation Enterprise Fund                 | 15,000            |
| Airport Fund                                       | 558,768           |
| Landfill Enterprise Fund                           | 2,936,545         |
| Water & Sever Enterprise Fund                      | 350,000           |
| Total Expenditures                                 | 78,061,099        |
| To Reserves:                                       |                   |
| Transfer to Land fill Closure/Post Closure Reserve | e 813,455         |
| Transfer to Rainy Day Reserve                      | 867,000           |
| Total Other Uses                                   | 1,680,455         |
| Total Expenditures & Other Uses                    | \$ 79,741,554     |

| Accomack County Scho                | ool Board          |
|-------------------------------------|--------------------|
| Estimated Revenues & Other Sources: |                    |
| Charges for services                | \$ 50,000          |
| Other Sources                       | 2,556,068          |
| Local government aid                | 22,014,712         |
| Commonwealth aid                    | 42,808,000         |
| Federal aid                         | 3,730,561          |
| Total Revenues                      | 71,159,341         |
| Appropriations:                     |                    |
| School Operating Fund               | 67,451,344         |
| School Food Services Fund           | 3,707,997          |
| Total Expenditures                  | \$ 71,159,341      |
| Accomack County Economic Deve       | elopment Authority |
| Estimated Revenues & Other Sources: | \$ 97.500          |

Page 5 of 8

Appropriations: Operating Fund

97,500

### TABLE 3 FISCAL YEAR 2024-2028 CAPITAL IMPROVEMENT PLAN SUMMARY

# Accomack County, Virginia Capital Improvement Plan FY '24 thru FY '28

### PROJECTS BY DEPARTMENT

| Department                                      | Project #   | Priority    | FY '24     | FY '25  | FY '26  | FY '27   | FY '28           | Total      |
|---|-------------|-------------|------------|---------|---------|--|------------------|------------|
| 911 Commission                                  |             | PROVINGE OF |            |         |         |  | 3                |            |
| Back-up 9-1-1 Fire-EMS Dispatch Center          | 22-E911-001 | Na          | 649,000    |         |         |  |                  | 649,000    |
| Public Safety Radio Communications System       | 21-2911-001 | n/a         | 9,500,000  |         |         |  |                  | 9,500,000  |
| 911 Commission Total                            |             |             | 10,149,000 |         |         |  |                  | 10,149,000 |
| Airport   |             |             |            |         |         |  |                  |            |
| Jet-A Refueler Truck                            | 14-Air-003  | wa          |            | 150,000 |         |  |                  | 150,000    |
| Obstruction Removal-Land Services-Phase 4       | 20-Air-004  | n/a         |            | 43,869  |         |  |                  | 43,865     |
| Obstruction Removal-Land Service-Phase 5        | 20-Air-005  | wa          |            |         | 37,761  |  |                  | 37,761     |
| Obstruction Removal-Land Service-Phase 6        | 20-Air-006  | na          |            |         |         | 45,900   |                  | 45,900     |
| Obstruction Removal-Off-Airport Design          | 20-Air-007  | ME          |            |         |         | 70,000   |                  | 70,000     |
| Airport Total                                   |             |             |            | 193,869 | 37,761  | 115,900  |                  | 347,530    |
| Economic Development Authority                  |             |             |            |         |         |  |                  |            |
| Wastewater Study                                | 24-EDA-001  | na          | 160,000    |         |         |  |                  | 160,000    |
| Economic Development Authority Total            |             |             | 160,000    |         |         |  |                  | 160,000    |
| Finance   |             |             |            |         |         |  |                  |            |
| Comprehensive Software Upgrade                  | 98-CA-001   | Na          | 2:50,000   |         |         |  |                  | 250,000    |
| Finance Total                                   |             | _           | 250,000    |         | Tank 1  |  |                  | 250,000    |
| Information Technology                          |             |             |            |         |         |  |                  |            |
| IT Infrastructure Replacement                   | 23-IT-001   | n/a         |            |         | 200,000 |  |                  | 200,000    |
| Information Technology Total                    |             |             |            |         | 200,000 |  |                  | 200,000    |
| Planning  |             |             |            |         |         |  |                  |            |
| Onley Area Transportation Improvements          | 13-PLN-901  | n/a         | 250,000    | 250,000 |         |  |                  | 500,000    |
| Northern Wastewater Service Area Study          | 15-PLN-002  | n/a         | 0          |         |         |  |                  | 6          |
| Deretict Building Removal Program               | 14 PLN-001  | n/a         | 150,000    |         |         |  |                  | 150,000    |
| Chincoleague Road Shoulders Study (Placeholder) | 15-PLN-001  | n/a         | 0          |         |         |  |                  | 0          |
| Planning Total                                  |             |             | 400,000    | 250,000 |         |  |                  | 650,000    |
| Public Safety                                   |             |             |            |         |         |  |                  |            |
| Public Safety Logistics Facility                | 17-PS-001   | n/a         | 600,000    |         |         |  |                  | 600,000    |
| Hazmat Trailer                                  | 19-PS-001   | n/a         | 115,000    |         |         |  |                  | 115,000    |
| Public Safety Total                             |             |             | 715,000    |         |         |  |                  | 715,000    |
| Public Works                                    |             |             |            |         |         |  |                  |            |
| Capital Projects Contingency                    | 21-PW-008   | wa          | 100,000    | 100,000 | 100,000 | 100,000  | 100,000          | 500,000    |
| District Courthouse Carpet Replacement          | 23-PW-008   | n/a         | 90,000     |         |         | The state of the s | 2.3.114(2.10.50) | 10 (55)    |

Page 6 of 8

### TABLE 3-CONTINUED FISCAL YEAR 2024-2028 CAPITAL IMPROVEMENT PLAN SUMMARY

| Department   | Project #   | Priority | FY '24    | FY '25      | FY '26                                  | FY '27       | FY '28   | Total     |
|--|-------------|----------|-----------|-------------|---|--------------|----------|-----------|
| 911 Building Parking Lot Repaying  | 23-PW-006   | សង       | 180,000   | 7 4 11      |   |              |          | 160,000   |
| Pave Garage Parking Lot  | 23-PW-004   | n/a      | 165,000   |             |   |              |          | 165,000   |
| Walking Floor Waste Trailer  | 29-PW-003   | nra      |           | 155,000     |   |              |          | 155,000   |
| 963 Track Loader   | 23-PW-001   | Nia      |           |             | 525,000                                 |              |          | 525,000   |
| Parker Creek Dock and Ramp Replacement   | 22-PW-003   | n/a      | 300,000   |             |   |              |          | 300,000   |
| Industrial Park Lighting-Phase 2   | 21-PW-005   | n/a      | 77,000    |             |   |              |          | 77,000    |
| Social Services Parking Lot Repairs  | 19-PW-006   | na       | 138,000   |             |   |              |          | 138,000   |
| Debtor's Prison Repairs  | 19-PW-002   | nta      | 354,000   |             |   |              |          | 354,000   |
| Deep-Creek Dock - Paving   | 17'-PW-002  | n/a      | 125,500   |             |   |              |          | 126,500   |
| Old NASA Ferry Dock Demoition  | 14-PW-003   | n/a      | 13,900    |             |   |              |          | 13,900    |
| Clerk's Office Fire Supression   | 09-PW-011   | ก/ล      | 180,000   |             |   |              |          | 180,000   |
| Broadway Landing Walkway   | 23-PW-012   | na       | 231,000   |             |   |              |          | 231,000   |
| Parking Lots Repairing   | 08-PW-024   | n/a      | 540,000   |             |   |              |          | 540,000   |
| Hacks Neck - Phase II  | 23-PW-014   | n/a      | 110,000   |             |   |              |          | 110,000   |
| Quinby Harbor Improvements   | 08-PW-029   | n/a      | 50,000    | 50,000      | 50,000                                  |              |          | 150,000   |
| Replace Mobile 51 - Service Truck at NLF   | 24-PW-011   | nca      | 65,000    | 50.65       |   |              |          | 65,000    |
| Sawmil Park Pavilion Concrete Overlay  | 23-PW-010   | n/a      | 180,000   |             |   |              |          | 180,000   |
| Water System Inventory   | 24-PW-015   | n/a      | 60,000    |             |   |              |          | 60,000    |
| Small Tractor for Spray Fields   | 24-PW-014   | n/3      | 59,500    |             |   |              |          | 89.556    |
| Replace Mobile 58-Road Tractor for STS   | 24-PW-012   | nýa .    | 03/000    |             | 178,500                                 |              |          | 178,500   |
| Replace Mobile 48 - Small Dump Truck   | 24-PW-10    | nsa      |           | 78,500      | 100000000000000000000000000000000000000 |              |          | 78.506    |
| Replace Mobile 3 - Garage Service Truck  | 24-pw-009   | nca      | 72,000    | 10,000      |   |              |          | 72,000    |
| Replace 210 Excavalor at North Landfill  | 24-PW-008   | nta      | 12,000    | 435,000     |   |              |          | 435,000   |
| Quinty Bulkhead and Pier Replacement   | 24 PW-007   | n/a      | 427,000   | 75 70 70 70 |   |              |          | 427,000   |
| Pave Grangeville Convenience Center - additional   | 24-PW-006   | nva      | 95,800    |             |   |              |          | 95,800    |
| Hammocks New Boat Ramp and Kayak Launch  | 24-PW-005   | n/a      | 400,000   |             |   |              |          | 400,000   |
| Johnson's Wharf Drive-on Dock Replacement  | 24-PW-004   | n/a      | 318,000   |             |   |              |          | 316,000   |
| Folly Creek Commerical Dock Replacement  | 24-PW-003   | n/a      | 80,000    |             |   |              |          | 60,000    |
| Accomac Library-Front St Roof Repairs  | 24-PW-001   | n/a      | 125,000   |             |   |              |          | 125,000   |
| Greenbackville Harbor Parking Expansion  | 23-PW-016   | n/a      | 30.00     |             |   |              |          | 275,000   |
| Replace Roll-Off Truck   | 24-PW-013   | n/a      | 275,000   |             | 275,000                                 |              |          | 275,000   |
| Public Works Tots  | il          | _        | 4,812,700 | 818,500     | 1,128,500                               | 100,000      | 100,000  | 6,959,700 |
| School Board   | 1           |          |           |             |   |              |          |           |
| Classroom Painting-CE5   | 23-sch-001  | n/a      |           |             | 92,000                                  |              |          | 92.000    |
| Classroom Painting - KE5   | 23-sch-010  | n/a      |           |             |   |              | 92,000   | 92,000    |
| Classroom Painting - MES   | 23-sch-009  | n/a      |           |             |   |              | 92,000   | 92.00     |
| Classroom Painting - AMS   | 23-sch-004  | n/a      |           |             |   | 92.000       |          | 92,00     |
| Classroom Painting - PE5   | 23-sch-003  | n/a      |           |             | 92,000                                  | The state of |          | 92.00     |
| Classroom Painting-CHS   | 23-scn-002  | N/3      |           |             | 20,000                                  | 92,000       |          | 92,00     |
| Football Field Bleachers AHS   | 21-sch-005  | E/M      |           |             | 200,000                                 | 32,000       |          | 200,00    |
| Kitchen Hood Replacement AH5   | 21-sch-002  | n/a      |           |             | 50,000                                  |              |          | 50,00     |
| NMS Parking Lot Overlay  | 19-Sch-016  | n/a      |           | 194,200     | 00,000                                  |              |          | 194,200   |
| AMS, NMS, CHS-Site Lighting Upgrade  | 19-509-01-1 | nia      |           | 134,200     |   | 78,700       |          | 78,70     |
| Façade Renovation-AHS  | 18-500-006  | n/a      |           |             |   | 10,100       | 63,000   | 63,00     |
| Classroom Painting-AHS   | 16-Sch-022  | n/a      |           | 92,000      |   |              | 00,000   | 92,00     |
| Classroom Painting-NMS   | 16-Sch-024  |          |           | 92,000      |   |              |          | 92,00     |
| The state of the s | 25,750,750  | LN3      |           |             | 271.000                                 | 000 700      | 0.07.000 | 12,000    |
| School Board Tota  | M.          | 1 /// ·  |           | 378,200     | 434,000                                 | 262,700      | 247,000  | 1,321,900 |
|  |             |          |           |             |   |              |          |           |
| Social Services  |             |          |           |             |   |              |          |           |
|  | 24-55-001   | uva      | 68,000    |             |   |              |          | 68,000    |

Page **7** of **8** 

### TABLE 3-CONTINUED FISCAL YEAR 2024-2028 CAPITAL IMPROVEMENT PLAN SUMMARY

| Department                   | Project # | Priority | FY '24     | FY '25    | FY '26    | FY '27       | FY '28  | Total       |
|------------------------------|-----------|----------|------------|-----------|-----------|--------------|---------|-------------|
| RT 635 Pave Unpaved Road     | 24-RD-001 | Na       | 7.44       | 130,000   |           |              | 1       | 130,000     |
| US 13 @ Route 648            | 21-RD-005 | n/a      |            | 765,000   |           |              |         | 765,000     |
| Route 179-Market Street Road | 29-RD-001 | n/a      | 1,729,000  | 2,000     |           | marin malina |         | 1,729,000   |
| Transportation-VDOT Total    |           |          | 1,729,000  | 895,000   |           |              |         | 2,624,000   |
| GRAND TOTAL                  |           |          | 18,283,700 | 2,535,569 | 1,800,261 | 478,500      | 347,000 | 23,445, 130 |

VOTING AYE: H. Phillips, Johnson, Muhly, Wolff, Crockett, J. Phillips, Tarr, Major, Hart

VOTING NAY: None.

ABSTAINING: None.

ABSENT: None.

Witness this signature and seal.

I hereby certify that the foregoing is a true and correct copy of the Resolution approved at the March 23, 2023, meeting of the Accomack County Board of Supervisors, Accomack County, Virginia.

A COPY TESTE:

Michael T. Mason, County Administrator

and Clerk to the Board

Date: March 23, 2023

Page 8 of 8

2.2 Consider Approving an Amendment to Chapter 82, Section 82-412 of Accomack County Code to Increase the Cigarette Tax

On a motion made by Mr. Wolff and seconded by Mr. Muhly, the Accomack County Board of Supervisors voted to approve the following ordinance amending CHAPTER 82 OF THE ACCOMACK COUNTY CODE, SECTION 82-412 to increase the cigarette tax from \$0.10 per pack to \$0.20 per pack.

## AN ORDINANCE AMENDING CHAPTER 82 OF THE ACCOMACK COUNTY CODE, SECTION 82-412 THEREFORE, INCREASING THE "CIGARETTE TAX" FROM TEN CENTS PER PACKAGE TO TWENTY CENTS PER PACKAGE.

WHEREAS, Virginia Code §58.1-3830 authorizes counties to levy taxes upon the sale or use of cigarettes ("cigarette tax"); and

WHEREAS, the Accomack County Board of Supervisors ("Board of Supervisors") adopted a cigarette tax on May 5, 2022, in the amount of ten cents (\$0.10) per package; and

**WHEREAS**, the Board of Supervisors held a public hearing on March 15, 2023, to consider a budget proposal to increase the cigarette tax; and

WHEREAS, the Board of Supervisors finds that an increase in the cigarette tax to twenty cents (\$0.20) per package will serve the interests of the citizens of Accomack County by increasing public revenues for the enhancement of public services.

**NOW THEREFORE, BE IT HEREBY ORDAINED** by the Board of Supervisors that Section 82-412 of the Accomack County Code be, and it is hereby amended as follows:

#### Sec. 82-412. Levy and rate.

In addition to all other taxes of every kind now or hereafter imposed by law, there is hereby levied and imposed by the County upon every person who sells or uses cigarettes within the County an excise tax at a rate of twenty ten cents (\$0.20) (\$0.10) for each package containing twenty cigarettes and one one half cent (\$0.010) (\$0.005) for each cigarette contained in packages of fewer or more than twenty cigarettes sold or used within the County. The tax shall be paid and collected in the manner and at the time hereinafter prescribed; provided, that the tax payable for each cigarette or cigarette package sold or used within the County shall be paid but once.

#### **VOTES: 9-0**

| Robert D. Crockett        | Aye   |
|---------------------------|-------|
| Harrison W. Phillips, III | Aye   |
| C. Reneta Major           | Aye   |
| H. Jackie Phillips        | _Aye  |
| Donald L. Hart, Jr.       | _Aye  |
| Paul E. J. Muhly          | _Aye_ |
| Ron S. Wolff              | _Aye_ |
| Vanessa Kay Johnson       | _Aye  |
| William J. Tarr           | _Aye_ |

This Ordinance shall become effective on July 1, 2023.

Dated: <u>March 23, 2023</u>

Robert D. Crockett, Chair Board of Supervisors Accomack County, VA

A Copy Teste:

Michael T. Mason, County Administrator

### 3. Adjournment3.1 Adjournment

On a motion made by Mr. Wolff and seconded by Mr. Muhly, the Accomack County Board of Supervisors voted to adjourn at 5:09 p.m.