

**COUNTY OF ACCOMACK, VA
FISCAL YEAR 2024
ADOPTED ANNUAL FISCAL PLAN**



*Adopted by the Accomack
County Board of Supervisors*

March 23, 2023



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County of Accomack, Virginia Fiscal Year 2024 Annual Fiscal Plan

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Introductory Section



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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**County of Accomack
Virginia**

For the Fiscal Year Beginning

July 01, 2022

Christopher P. Morill

Executive Director



County of Accomack, Virginia Principal Officials

Board of Supervisors

Robert D. Crockett, Chairperson	Election District 6
Harrison W. Phillips, III, Vice-Chairperson	Election District 5
William J. Tarr	Election District 1
Ronald S. Wolff	Election District 2
Vanessa K. Johnson	Election District 3
Paul E. Muhly	Election District 4
H. Jackie Phillips	Election District 7
Donald L. Hart, Jr.	Election District 8
C. Reneta Major	Election District 9

Constitutional Officers

Samuel H. Cooper	Clerk of the Circuit Court
Deborah T. Midgett	Commissioner of the Revenue
J. Spencer Morgan	Commonwealth's Attorney
Walter T. Wessells	Sheriff
James A. Lilliston	Treasurer

County Administrative Officers

Michael T. Mason, CPA	County Administrator
Jan L. Proctor, Esquire	County Attorney
Brent A. Hurdle	County Assessor
Kathleen A. Carmody	Chief Human Resources Officer
Ben T. Fox	Chief Information Officer
Leander N. Pambid	Deputy Administrator, Building, Planning and Economic Development
Stewart M. Hall	Deputy Administrator, Public Works and Facilities
Vacant	Director of Environmental Programs
Margaret A. Lindsey, CPA	Director of Finance
Charles R. Pruitt	Director of Public Safety

About the County

Accomack County, Virginia is located on the northern portion of the Eastern Shore of Virginia peninsula. It is bordered on the south by Northampton County, Virginia and the state of Maryland to the north. The County covers approximately 476 square miles of rich farmland, undisturbed beaches, expanses of marsh and forest, and small towns rich in history and culture. The county has a total area of 1,310 square miles, of which 455 square miles is land and 855 square miles (65.25%) is water. It has miles of shoreline on both the Chesapeake Bay on the west and the Atlantic Ocean on the east, constituting one of the largest unspoiled wetlands habitat in the world. Accomack County's picturesque small towns and villages offer a modern-day refuge to those who seek the serenity of streets lined with Colonial- and Victorian-era homes and storefronts. The towns of Accomac and Onancock are designated State Historic Districts that feature restored Colonial architecture. Recreational opportunities attract fishermen, boaters, and beach-lovers to Accomack County and its pristine barrier islands.



Accomack County was established in the Virginia colony in 1634. It was one of the eight original counties of Virginia. The county's name comes from a Native American word meaning "the other shore".

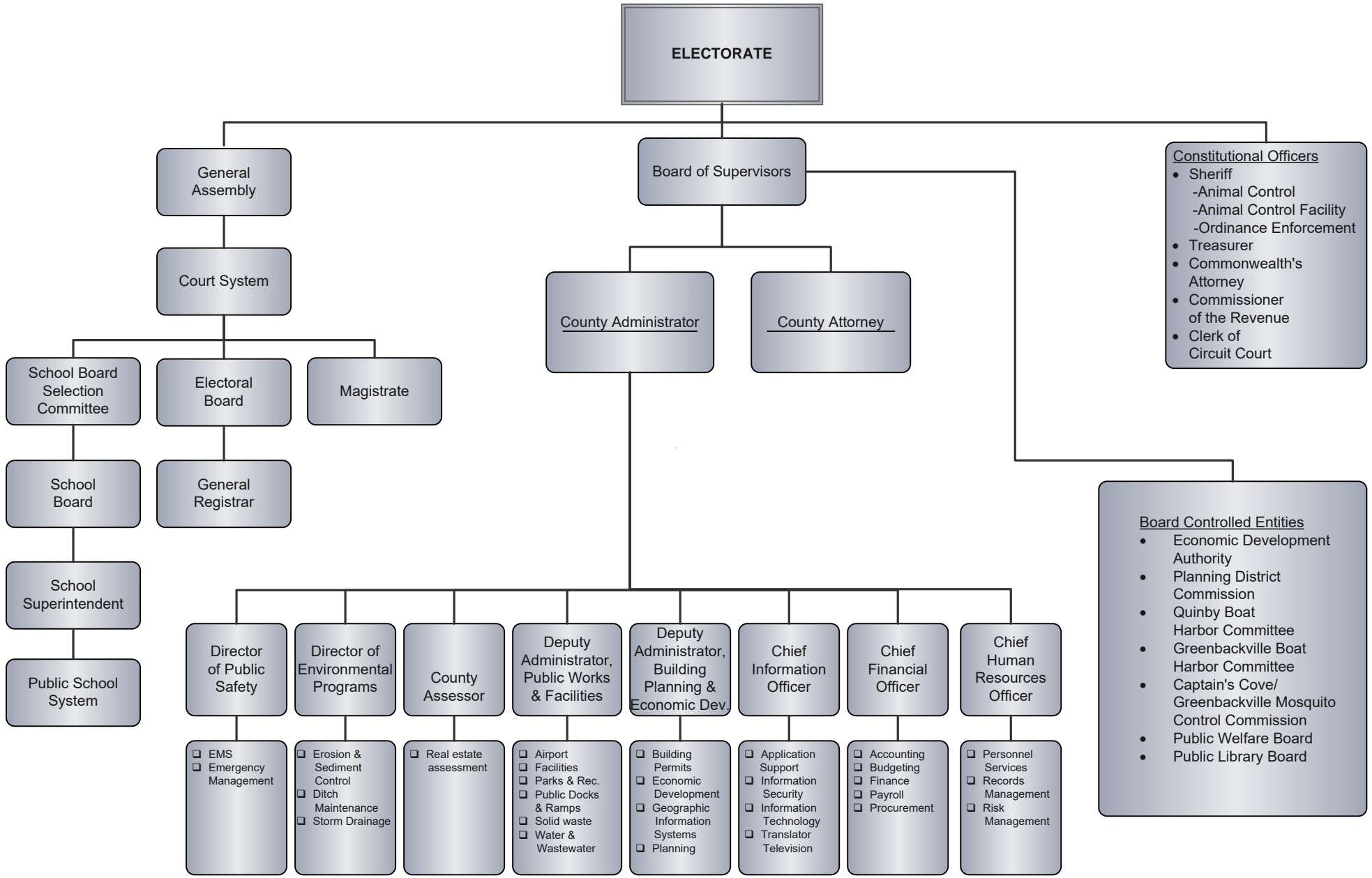


In 1642, the name of the county was changed to Northampton. In 1663, Northampton was divided into two counties. The northern county took the name Accomack while the southern retained the name Northampton.

Today, Accomack County is home to the Wallops Flight Facility, operated by the National Aeronautics & Space Administration (NASA). This flight facility supports NASA's scientific research and provides for the development and launching of orbital and sub-orbital payloads, placing the facility

at the center of NASA's space and earth science programs. As one of only three commercial rocket launch facilities in the United States, Accomack County can expect to see further growth in these activities.

COUNTY OF ACCOMACK, VIRGINIA ORGANIZATION CHART



Strategic Plan Goals and Action Items

Fiscal Year 2022 - 2024

Strategic Plan Goal	Strategic Plan Strategy/Action Item
Obtain Universal County Broadband Access	Fulfill partnership responsibilities with the Eastern Shore Broadband Authority pursuant to the agreement formed to obtain FY22 VATI funding. Accomack to provide local match funds to expand broadband access to 72% of Accomack County and to offset customer costs for extended residential installations.
Obtain Universal County Broadband Access	Seek additional funding from the DHCD to cover customer installation costs for long drops.
Obtain Universal County Broadband Access	Provide local funding to the ESVBA to assist low-income residents with offsetting broadband installation costs.
Obtain Universal County Broadband Access	Pursue partnership with third party on a FY23 VATI grant application.
Improve Affordable/Market Rate Housing Availability	Submit a FY24 budget request to create a County Housing Coordinator Position.
Improve Affordable/Market Rate Housing Availability	Designate new target housing areas via revisions to the Future Land Use Plan/Comprehensive Plan.
Improve Affordable/Market Rate Housing Availability	Seek partnerships with Federal, State and other entitles to expand housing stock.
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Improve Affordable/Market Rate Housing Availability	Seek partnerships with Federal, State and other entitles to expand housing stock.
Improve Affordable/Market Rate Housing Availability	Improve Affordable/Market Rate Housing Availability.
Seek partnerships to improve Tangier Island's long-term resiliency	Provide letter of support for efforts ACOE permit application to VRMC to use dredge sediment to improve Tangier's resiliency towards sea level rise/erosion.
Seek partnerships to improve Tangier Island's long-term resiliency	Make opioid abuse treatment services more readily available for those living on Tangier Island.
Improve Road-side Litter Removal	Submit a FY24 budget request to a dedicated litter clean-up crew.
Improve Emergency Fire and Rescue Response	Establish a minimum volunteer training standard to improve on scene safety and standardize volunteer training across stations.
Improve Emergency Fire and Rescue Response	Strategically staff core fire/EMS stations with DPS career staff.
Improve Emergency Fire and Rescue Response	Standardize select volunteer equipment among stations.
Improve Emergency Fire and Rescue Response	Align Career DPS Compensation with compensation provided to Sheriff Deputies.

Strategic Plan Goals and Action Items

Fiscal Year 2022 - 2024

Strategic Plan Goal	Strategic Plan Strategy/Action Item
Increase the availability of public wastewater treatment in the County	Enter into a sewer transfer and service agreement that gifts the County's Central Accomack Service Area Wastewater Infrastructure to HRSD and sets forth the terms and conditions for expanding sewer service area in the future. This county infrastructure is a critical component of the plan to complete Phase I of the Eastern Shore Sanitary Transmission Force Main Project.
Increase the availability of public wastewater treatment in the County	Ghost write a DEQ ARPA SCS grant application for the Town of Accomack in order to access a \$4.5M Commonwealth set aside for the Town. Funds to be used to construct a pump station and sewage collection system in the downtown Accomack area to primarily handle County facility waste by connecting to planned HRSD spur line. New system will replace existing County facility septic tanks and drain fields.
Increase the availability of public wastewater treatment in the County	Participate in HRSD led northern Accomack sewer study.
Improve Communication with Board-Appointed Commissions, Authorities and Committees	Improve communication with the EDA by having the County Administrator attend their monthly meetings.
Address major transportation obstacles identified in past Smart Scale applications but not funded by the CTB	Seek Smart Scale Funding to widen Route 175.
Address major transportation obstacles identified in past Smart Scale applications but not funded by the CTB	Seek Smart Scale Funding to address Redwood Road safety concerns and improve access to County EOC.
Major Projects	Complete ESPL Construction.
Major Projects	ERP Selection and Implementation.



Transmittal Section



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County of Accomack, Virginia Fiscal Year 2023-2024 Annual Fiscal Plan Budget Message

Introduction

I am pleased to submit to the residents of Accomack County the Annual Fiscal Plan for the period beginning July 1, 2023 and ending June 30, 2024. The Annual Fiscal Plan, also known as the Adopted Budget, represents the culmination of approximately six months of dedicated staff work all performed to align the use of County resources with the County's Strategic Goals as identified by the Accomack County Board of Supervisors. The budget process began in October 2022 with the development of the Capital Improvement Program and concluded on March 23, 2023 with the adoption of the Annual Fiscal Plan and associated tax rates by the Board of Supervisors. During this timeframe, the County Administrator and Finance staff worked with departments, agencies and constitutional officers to develop a budget that focuses on the priorities of the Board of Supervisors.

The Annual Fiscal Plan has a number of functions but there are four primary ones.

- First, the Plan serves as policy document by allowing the Board of Supervisors to dedicate resources to specific areas thus taking steps towards fulfilling their vision for Accomack County.
- Second, the Plan sets the amount of spending authorized for departments, officers and agencies and the tax rates to support it. Only the Board of Supervisors has the authority to set tax rates and to authorize spending. This authority is exercised when the plan is approved through the passage of an appropriations resolution.

- Third, the Plan functions as a planning tool that ensured sufficient resources exist to enable the County to provide services.
- Lastly, the Code of Virginia requires all counties to adopt an annual budget by June 30 of each year. The Code of Virginia also specifies that the budget adopted must be balanced. Approval of the County's annual fiscal plan by the Board of Supervisors allows the County to meet these requirements.

Budget Summary

The Fiscal Year 2024 Annual Fiscal Plan is balanced within available resources and meets all the County's obligations and mandates. Tremendous efforts were made to limit expenditure growth in order to conserve resources and remain fiscally responsible as we continue to navigate these uncertain times. While these efforts were successful at keeping the cost of local government low in the short-term, they will likely place more stress on future budgets as the impact of paused operational spending and delayed capital initiatives collide with the County's low tax rates which have not been increased overall to support General Fund services since 2014.

In FY21 and in FY22, the County was the recipient of additional federal funds through the American Rescue Plan Act (ARPA) of 2021. The County received approximately \$6.27M through the ARPA conduit. ARPA funds were distributed directly by the US Treasury in two tranches with the first tranche received in May 2021 and the second in May 2022. The majority of these funds has been used to expand broadband services to unserved and

underserved areas, to reward our first responders who have risked their own lives for the sake of others, to make investments in the regional public library system, to create more options for affordable child care services and finally, to financially assist volunteer fire and rescue companies.

COVID-19 has reminded us of the importance of business continuity planning and having an agile and prepared workforce that can respond and adapt to obstacles encountered when attempting to deliver County essential services. The County will continue to invest in initiatives that improve its operational resilience to ensure essential services are available to the public no matter what obstacles are encountered.

At the very beginning of the budget planning process, the County Administrator worked with the Board of Supervisors to develop a series of budget priorities to guide the development of the Fiscal Year 2024 budget. The results of this labor were the approval of the following priorities and/or directives by the Board.

- Provide resources to implement goals identified in the County’s most recent Strategic Plan including:
 - Improve road-side litter removal;
 - Create a pilot project for voluntary derelict building removal;
 - Create a new Housing Coordinator Position
 - Implement a County ERP Program
- Increase employee compensation in order to successfully recruit and retain a qualified workforce.
- Improve employee and customer safety.
- Honor contractual commitments, agreements and mandates.
- Make scheduled deposit to the County’s “Rainy Day” Fund.
- Maintain the County’s investment in its buildings, equipment and infrastructure.
- Implement County-wide ERP software.

As you read the remainder of this message, you will learn how various initiatives supporting these priorities were incorporated into the Fiscal Year 2024 Annual Fiscal Plan.

Real Estate Values and Associated Tax Rates:

Real property is reassessed for tax purposes on a biennial basis by the County Department of Real Estate Assessment. The last reassessment became effective January 2022 with the next not planned until January of 2024. Without a general reassessment of property, increases in real estate tax revenue are limited to those associated with the value of new construction added to the tax rolls. For fiscal year 2024, new construction is projected to increase the total taxable value of real property by only 1% which necessitates the need to control expenditure growth.

Note that the County’s total fair market value of real property differs from its taxable value because the County allows certain qualifying agricultural and forestal property to be taxed on its “use value” versus its FMV. Use values are typically less than FMVs thereby reducing the amount of real estate tax paid by the property owner.

The County’s main revenue source is real estate taxes making up almost a third of all County revenue. The County’s real estate tax rate is one of the lowest real estate tax rates in the Commonwealth. In fact, a recent comparison of Accomack’s 2022 nominal real estate tax rate to the tax rates of the 18 counties in Accomack’s peer group showed it to be the 14th lowest with a tax rate over five cents lower than the group average.

Accomack County Real Estate Tax Rates			
	Calendar Year 2022	Calendar Year 2023	Peer Group Average 2022
Per 100 of Assessed Value	\$0.595	\$0.595	\$0.648

This comparison along with comparisons of other major tax rates and fees can be found in the “Property Tax Rates Section” of this Plan.

The Fiscal Year 2024 Annual Fiscal Plan contains no increase in County real estate tax rates, although some shifts in individual rate elements that comprise the County’s total real estate tax rate of 59.5 cents per \$100 of assessed value were adopted. The total mainland real estate tax rate remains constant

as compared to the prior year at 59.5 cents per \$100 of assessed value.

Accomack County 2023 Calendar Year Real Estate Tax Rate Elements		
Purpose:	2022 Tax Rate	2023 Tax Rate
Dedicated for general County purposes	\$0.415	\$0.420
Dedicated for repayment of debt	\$0.050	\$0.045
¹ Dedicated for Emergency Medical Services	<u>\$0.130</u>	<u>\$0.130</u>
Total Tax Rate	<u>\$0.595</u>	<u>\$0.595</u>

¹ Not levied inside the Town of Chincoteague

Personal Property Values and Associated Tax Rates:

Most of the revenue associated with County personal property taxes is derived from automobile and truck taxable valuations. The Commissioner of Revenue is responsible for performing all personal property valuations and relies heavily on data from NADA to determine these values. During the development of the FY24 County budget, an analysis was performed on vehicle taxable values garaged in the County at January 1, 2023. This analysis indicated NADA vehicle values DECREASED an average of 22% from the past year. Ironically, vehicle values in the preceding year INCREASED by approximately the same percentage amount prompting the Board of Supervisors to temporarily decrease the tax rate on vehicles by 20% to shield taxpayers from the corresponding tax burden.

Vehicle values skyrocketed in 2022 due to computer chip shortages and low used car inventories. It was largely anticipated that these inflated values would gradually come down over the next several years and when this occurred, the Board would slowly increase the tax rate back to the rate in effect in 2021. Having the 2022 value increase entirely eliminated only one year later was a surprise.

In order to negate the revenue loss associated with such a steep decline in vehicle values and acting on the Board’s position from the prior year that the decrease then approved in the personal property tax rate was only temporary, the calendar year 2023 tax rate was increased

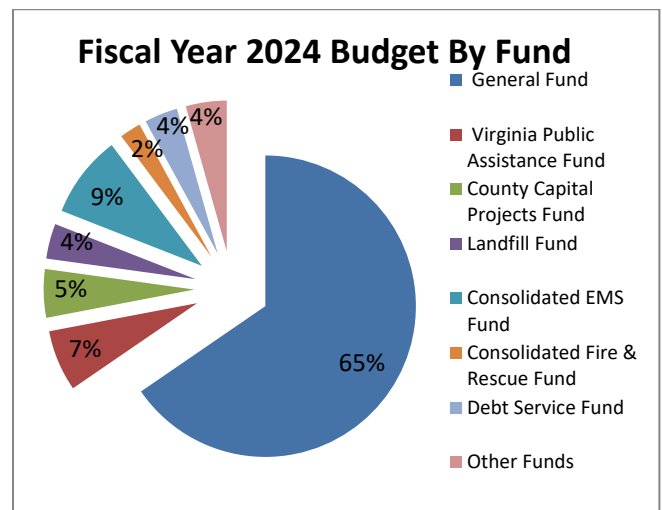
back to its 2021 rate. The adopted personal property tax rates for all other personal property classifications remain unchanged from the prior tax year.

Accomack County 2023 Calendar Year Personal Property Tax Rates			
Classification:	2021 Tax Rate	2022 Tax Rate	2023 Tax Rate
All automobiles, trucks with a GWT <= 7500lbs, motorcycles, mopeds, all-terrain vehicles, campers and other recreational vehicles	\$3.72	\$2.99	\$3.72
Trucks with a GWT > 7500lbs	\$3.72	\$3.72	\$3.72
Machinery and Tools	\$3.72	\$3.72	\$3.72
Mobile Homes (taxed at real estate rate)	\$0.610	\$0.595	\$0.595
All other personal property	\$3.72	\$3.72	\$3.72

The Fiscal Year 2024 Budget by the Numbers

The 2024 budget can be best described as a “maintenance” budget much like most of the County fiscal plans adopted over the last several years. It placed emphasis on maintaining existing service levels which, in some cases, required additional FTE. Expanding service levels or adding new programs was largely avoided.

The 2024 budget totals \$78,061,099 net of interfund transfers, with the General Fund accounting for \$51,076,042 of this total or about 65%. The total budget net of interfund transfers increased by \$5.287,683 from Fiscal Year 2023 or 7.3%.



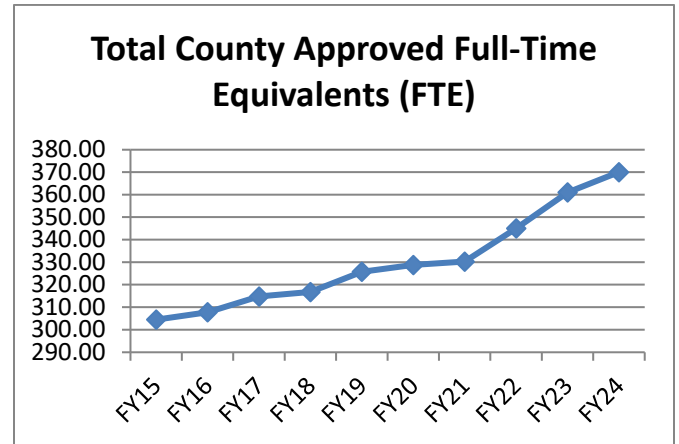
Transmittal Section

The increase in the total County operating budget (excludes capital spending) is 7.8%, up from \$67,659,505 in Fiscal Year 2023 to \$72,926,786 in Fiscal Year 2024. A sizeable increase when compared to recent year budget increases.

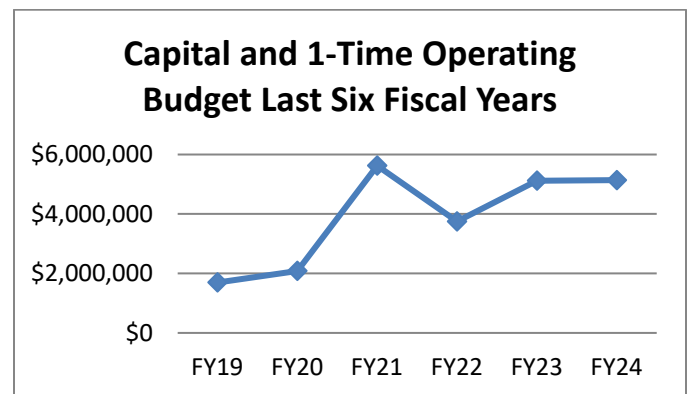
Net Operating Budget Comparison			
Fund	FY23	FY24	% Change
	Adopted Operating Budget	Adopted Operating Budget	
General Fund	\$ 46,064,365	\$ 50,437,604	9.5%
Virginia Public Assistance Fund	5,047,924	5,130,465	1.6%
Landfill Fund	2,433,500	2,716,545	11.6%
Consolidated EMS Fund	5,558,012	6,763,162	21.7%
Consolidated Fire & Rescue Fund	1,780,170	1,780,170	0.0%
Debt Service Fund	3,102,747	2,780,282	-10.4%
Other Funds	3,672,787	3,318,558	-9.6%
Total	\$ 67,659,505	\$ 72,926,786	7.8%

The single largest component of this increase involved planned employee compensation initiatives. Anticipated spending includes a 6.5% general increase in employee compensation and implementation of recommendations from an employee classification and compensation study. The total cost of these two initiatives is expected to be \$2.4M. In addition, \$593,000 is devoted to implementing specific strategic plan goals and another \$575,937 in local funding is allocated to the public school system.

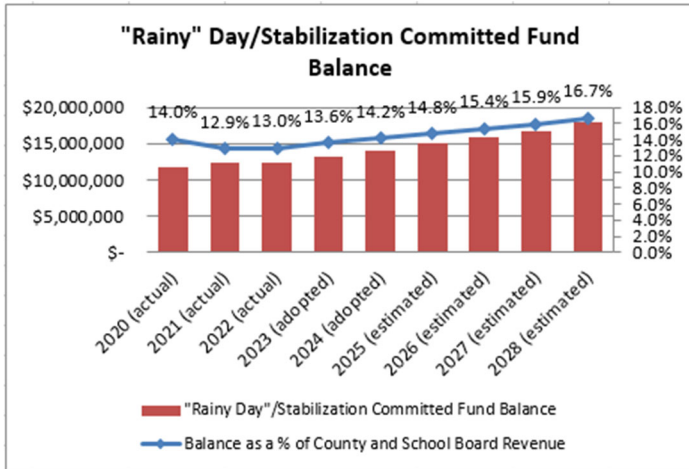
Personnel expenditures are by far the largest component of the County's operating budget. The 2024 Annual Fiscal Plan includes funding for nine new positions, an increase of 2%. Five of these positions are needed to implement strategic plan goals (Four FTE to deploy an additional litter control crew and one FTE for ERP system implementation). All remaining new positions were spread among the following functional service areas: housing, real estate assessment, ditch maintenance, and Fire/EMS response. An FTE is a position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a laborer working for 20 hours per week would be the equivalent to .5 of a full-time position equivalent. Most of the County's FTE are paid for by the County General Fund.



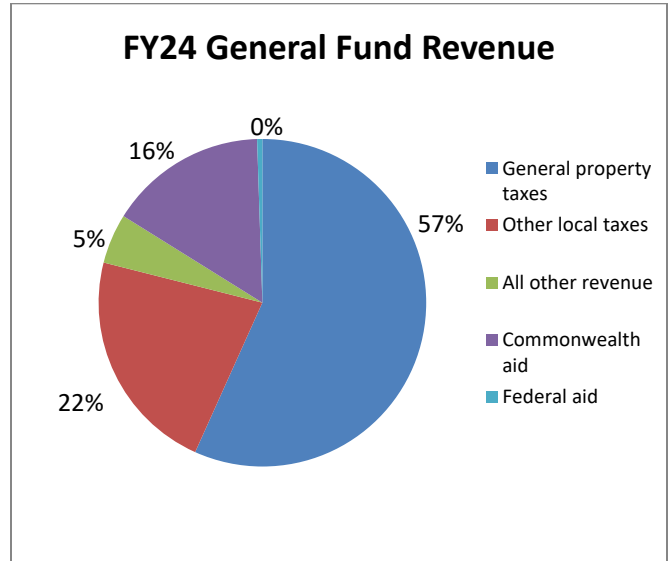
Capital and one-time operating expenditures have been funded largely on a "pay-as-you-go" basis utilizing prior year unassigned or assigned fund balance. The Fiscal Year 2023 capital budget totals \$5,134,313 up from \$5,113,911 in Fiscal Year 2023.



Another budget priority for Fiscal Year 2024 is to continue to strengthen the "Rainy Day" fund to a best practice level. The Fiscal Year 2024 Annual Fiscal Plan allows for a contribution of \$867,000 to the Rainy Day Fund (aka Revenue Stabilization Committed Fund Balance) bringing it to \$14,084,051 or 14.2% of budgeted County and School Board Component Unit governmental fund revenue. This amount exceeds recent years' commitments and is the highest set aside since 2013. The County is committed to reaching its goal of having a "Rainy Day" set aside equal to 16.7% of budgeted revenue by Fiscal Year 2028.



The County has also forecasted continued growth in local sales and use tax collections fueled more by inflation than pure sales growth.



General Fund Revenue

Overall, General Fund revenue is budgeted to increase by approximately 8%. Most of this growth is attributable to an increase in real estate and personal property taxes anticipated as well as an increase of the cigarette tax.

General Fund Revenues			
	Adopted Budget FY2023	Adopted Budget FY2024	% change
Real Estate Taxes	\$ 15,903,195	\$16,433,058	3.3%
Personal Property Taxes	10,609,660	11,169,669	5.3%
Local Sales and Use Taxes	5,191,259	5,362,857	3.3%
Commonwealth Aid	7,525,918	8,257,018	9.7%
Other Revenue	9,836,341	11,681,751	18.8%
Total General Fund Revenue	\$ 49,066,373	\$52,904,353	7.82%

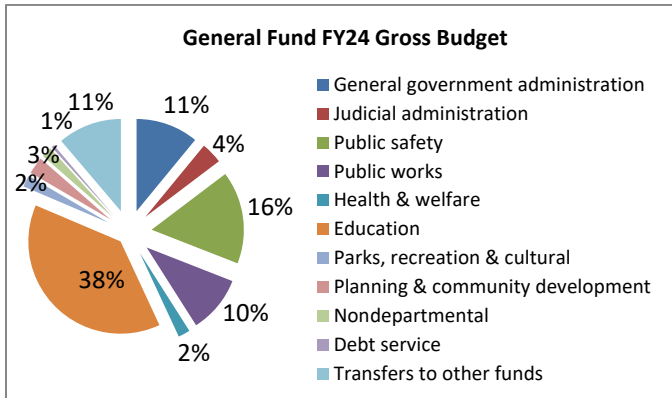
Prior to July 1, 2021, only Virginia cities and towns were authorized to implement local cigarette taxes by the Code of Virginia. The County, effective July 1, 2022, approved a \$0.10 per pack tax on cigarettes as part of the Fiscal Year 2023 budget. This action was taken in an effort to diversify the County’s major revenue sources lessening the burden on the traditional property taxpayer. The County’s proximity to the state of Maryland, a high tobacco tax state, translates into extremely high cigarette sales per capita for the County as residents from Maryland and other states north of Accomack County flock to the County to take advantage of low tax rates on tobacco products. In FY24, the cigarette tax per pack was increased from \$0.10 to \$0.20.

Real estate tax revenue, the County’s largest revenue source making up 31% of general fund revenue, is expected to increase by 3.3%. No increase in the real estate tax rate was enacted but there is modest growth for the General Fund in this revenue category simply because a portion of the tax rate previously designated for debt service was shifted to the general fund for its use.

Personal property tax revenue, the County’s second largest revenue source, comprising 21% of general fund revenue, is expected to increase by 5.3% based on historical rises in used vehicle values.

General Fund Expenditures

Most of the County’s budgeted expenditures are associated with the County’s General Fund. The General Fund operating and capital budget inclusive of transfers to other funds (gross budget) totals \$57,519,615 for Fiscal Year 2024, an increase of \$4,048,151 or 7.6% from the prior fiscal year.

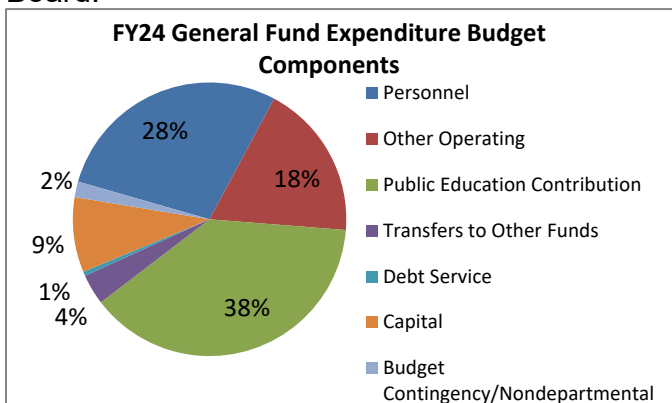


Function	FY23 Adopted Budget	FY24 Adopted Budget	Share of FY24 Budget	% change from FY2023
General government admin.	\$ 5,374,647	\$ 6,171,581	10.7%	14.8%
Judicial administration	1,918,479	2,151,538	3.7%	12.1%
Public safety	8,292,056	9,267,158	16.1%	11.8%
Public works	4,218,373	5,341,656	9.3%	26.6%
Health & welfare	1,133,950	1,197,149	2.1%	5.6%
Education	21,479,803	22,055,740	38.3%	2.7%
Parks, recreation & cultural	999,642	1,168,499	2.0%	16.9%
Planning & community development	1,541,516	1,631,190	2.8%	5.8%
Nondepartmental	815,099	1,067,357	1.9%	30.9%
Debt service	290,800	290,736	0.5%	0.0%
Capital (including capital transfers)	4,745,385	5,097,813	8.9%	7.4%
Transfers to Other Funds	2,661,714	2,079,198	3.6%	-21.9%
Total	\$ 53,471,464	\$ 57,519,615	100.0%	7.6%

If you dissect the General Fund Expenditure Budget into operating and capital components, you would notice there is an increase of 7.6% in recurring operational from the previous year.

Personnel and Compensation

The County’s main purpose is providing services to its residents. As such, personnel expenditures are the largest component of the County’s budget excluding the County’s local contribution to the Accomack County School Board.



Personnel costs were one of the main focal points during the development of the 2024 Fiscal Plan. The County, like many employers, is struggling to maintain and attract talent.

One of compensation related initiatives included in the Fiscal Year 2024 was a 6.5% pay increase for all County and State-supported local employees. State-supported local employees include staff of elected constitutional officers such as the County Sheriff and Treasurer to name a few. This percentage increase was derived from the CPI increase over the last 12 months measured at the time the County budget was formulated and is needed to help employee earnings keep pace with inflation. This increase is effective July 1, 2023 and is not contingent on receiving state matching funds which were uncertain at time of budget preparation. The Fiscal Year 2024 Plan sets aside \$714,150 in the General Fund for this action.

In addition, the Board of Supervisors engaged a third party to review the County’s compensation pay bands for all employees including most state-supported local employees. This review will include:

- Examining employee job roles and their placement in the County’s classification structure;
- Analyzing the external market’s pay ranges for County positions; and
- Providing recommendations for pay adjustments, if any, for all positions.

The FY24 annual fiscal plan sets aside \$800,000 in the General Fund to pay for its share of the expected cost to implement the study’s recommendations. Another \$250,000 resides in the County’s Landfill Enterprise Fund and Consolidated EMS Fund to pay for each’s corresponding share of implementation. The County expects the recommendations from the study to exceed the amount of funds available so it is quite likely that implementation will be spread out over multiple fiscal years.

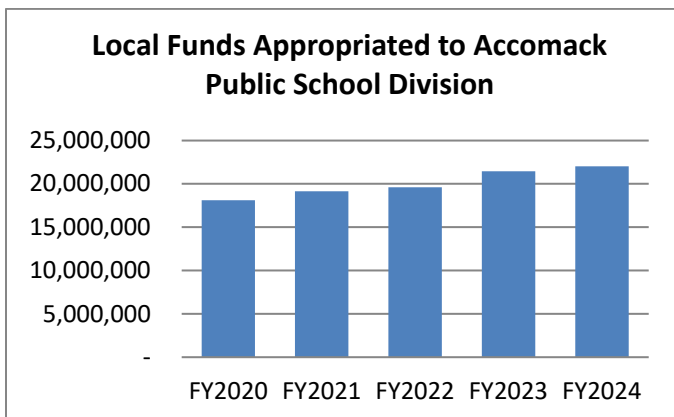
Other notable investments in the County’s workforce that are new for this fiscal year include enhancements to the employee early

retirement benefit known as the VRS (Virginia Retirement System) Hazardous Duty Supplement. This fringe benefit is available to the County’s career first responders allowing them to retire at an earlier age with unreduced retirement benefits. The enhancements approved increase the monthly retirement benefit amount to the maximum allowed by VRS. In addition, the FY24 Annual Fiscal Plan provides funding to pay for the majority of an expected 15% increase in the cost of employer provided health insurance.

In total, the Fiscal Year 2024 Annual Fiscal Plan authorizes and provides funding for 370 full-time equivalents (FTE), up nine from the FTE from the previous year. Approximately 220 of these FTEs are accounted for in the General Fund.

Education

The County’s contribution to education is the single largest expenditure component of the Fiscal Year 2024 General Fund budget. The local contribution to the School Division totals \$22,014,712 and accounts for 38% of General Fund expenditures. Local funding for Accomack County Schools has historically been derived from a formula which directs approximately 52% of the General Fund’s total projected property taxes, local taxes and Non-Categorical Aid towards education. As these revenues grow, so does the contribution to the school division. Based on this formula, an additional \$575,937 in local funding was approved for the School Division over the amount provided in the prior year. This amount represents a 2.7% increase.



In addition to the local contribution to the School Division of \$22,014,712 the County will make

annual debt service payments totaling \$2,050,111 from the County Debt Service Fund in Fiscal Year 2024 for previously financed School construction projects. In Virginia, school boards do not have taxing authority and cannot issue debt without local approval.

Capital Improvements

The County has historically relied on pay-as-you-go financing to fund capital improvements other than public school related construction. The County does not have a dedicated recurring revenue stream to finance its capital improvement program other than those projects originating from the County’s enterprise funds which are financed from user fees. Funding for projects traditionally paid for by the General Fund has usually been supplied by prior year surpluses (unassigned fund balance).

Since the height of the economic downturn in 2009, it has become increasingly difficult to meet our capital needs with one-time surpluses. One of the budget priorities for 2024 was to maintain the County’s investment in its infrastructure and prepare for future capital investment. The County satisfied this directive by authorizing and funding \$4,681,944 from the General Fund to fund several critical capital initiatives.

A summary of major capital investments approved for FY24 and funded by the General Fund is below.

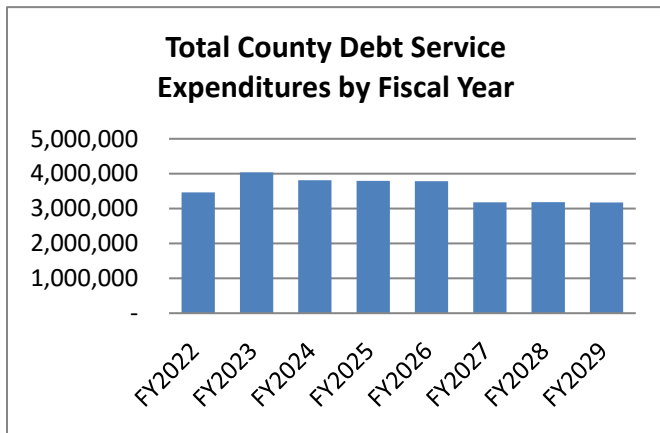
Major Initiative	FY24 Approved Capital Budget
Office Space Needs/New School Administration Building Contribution	\$ 700,000
Public Docks and Ramps Repair/Replace	829,750
ERP implementation	697,956
General Facility Maintenance and Improvements	1,533,800
Total	\$ 3,761,506

Debt

No new debt is budgeted for in Fiscal 2024. Initially, a debt issuance was anticipated to pay for the cost of replacing the regional emergency

9-1-1 radio communication system; however, the County was successful in obtaining a federal Community Projects Grant to fund the majority of this project. Any budget gap between the grant award and the final cost will be funded from unspent County ARPA proceeds.

The most recent County debt issuance dates back to the summer of 2021. Then the County issued \$3.75M of new debt for construction of an additional cell at the County’s north landfill. This new cell began accepting waste in FY23. The debt service associated with this issue will be funded by landfill user fees since the Landfill Fund services all debt related to its operations.



Long-Term Challenges & Opportunities

Although the Fiscal Year 2024 Annual Fiscal Plan has been adopted, there are still a number of long-term budget challenges that are on the horizon. I believe it is important to briefly mention them now as a primer for developing future budgets and strategic plans (Note: This list is not intended to be all-encompassing).

1. Designate a Recurring Revenue Source to Fund Capital Acquisition - The County has traditionally relied of Pay-As-You-Go financing to fund most of its capital needs with the exception of school and other facility construction. Funds for this have been derived almost solely from one-time funding sources predominantly unassigned fund balance in the County’s General Fund.

A more dedicated funding is needed in order to break the County’s reliance of undesignated fund balance which tends to fluctuate as the economy changes. It is preferable to establish a larger sustainable recurring revenue stream to fund small to medium size capital purchases leaving debt to handle the financing of major projects such as school construction.

2. Develop additional strategies to encourage and facilitate new housing development - A regional study released in 2022 highlighted the deficiency in both rental and owner-occupied housing in Accomack County. While the County has taken steps to eliminate housing construction barriers, such as significantly expanding available wastewater treatment options, creating a new position to lead the County’s housing creation efforts, and implementing new community-based housing improvement programs, a more comprehensive and structured response is necessary to obtain the growth in housing that is desperately needed to meet the needs of residents and employers.
3. Continue strategic use of federal funding received in response to COVID-19 – As noted previously, the County has been the recipient of significant federal funding with the majority of these funds tied to the Coronavirus Aid, Relief, and Economic Security (CARES) Act and American Rescue Plan Act (ARPA). This additional federal assistance represents a once in a lifetime opportunity to make strategic investments in our community that have lasting benefits for all residents. Continued prioritization of its use will be extremely important in Fiscal Year 2024

Conclusion

Sincere thanks to the Board of Supervisors for their hard work and guidance throughout the budget process and their efforts to keep the County financially strong as we emerge from a world-wide pandemic. I would like to recognize the hard work and sacrifices of the County’s

Transmittal Section

dedicated employees who have continued to provide quality services no matter what barriers they are confronted with. I certainly appreciate their efforts.

While this budget maintains the Board's commitment to provide essential cost effective services to residents, it is not the end of the budget cycle. We will continue to monitor and amend the budget as necessary when responding to changes in the economy and to shifts in the Commonwealth's policies. I remain confident that with the Board's leadership and the dedicated staff that we have, we will be able to overcome any challenges that may await us in the future.



Michael T. Mason, CPA
County Administrator



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Understanding the Budget Section



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HOW TO USE THE COUNTY’S ANNUAL FISCAL PLAN

The purpose of the County’s Annual Fiscal Plan is to provide useful, concise information about the County’s operations and financial plans. The format for this fiscal year has been revised to make it easier for all users to find information. Key sections of this document along with a brief description of each are as follows:

Section	Description
Strategic Plan Goals and Action Items	The future Accomack County we strive for.
Transmittal	Provides an overview of significant budget issues and priorities.
Organization Plans and Policies	Provides a review of the factors that guide budget decisions. Strategic plans, initiatives and fiscal policies are covered.
Significant Budget Assumptions	All material budget assumptions used in preparation of the budget are discussed. Major increases or decreases in revenues and expenditures are discussed.
Financial Summaries	Consolidated actual and budget information, analysis of major revenues along with schedules of adopted positions.
Property Tax Rates	Includes a history of tax rates and rate comparisons to other Counties similar to Accomack.
Departmental Budget Summary & Performance Snapshots	Department by department focus. This section includes mission statements, description of services provided, accomplishments, challenges, upcoming issues and departmental expenditure history. Performance and workload measures are also provided for some departments, however it should be noted that departmental measures continue under development.
Capital Improvements Program (CIP)	Provides a list of major capital projects anticipated in the next five years. Projects included in the CIP may or may not be appropriated based on funding availability and county’s priorities.

FUND ACCOUNTING AND FUND STRUCTURE

Readers and users of governmental budgets and financial statements are frequently confused by what they see. This confusion stems from the method of accounting (namely "fund accounting") which is required for all governmental entities. The purpose of this section is to provide a general explanation of fund accounting, fund types, and other special terms as they relate to local government.

FUND ACCOUNTING

Fund accounting is a specialized type of accounting used by local governments. Fund accounting originated in response to special limitations placed on governmental resources from grantors, legal ordinances, or other resource providers. Funds are organized into different categories primarily depending upon resource ownership and the amount of restrictions imposed on these resources. Accomack County uses five different fund types for budgeting purposes. They are the general, special revenue, capital projects, debt service and enterprise funds.

FUND STRUCTURE

Governmental Fund Types

Governmental Funds are funds generally used to account for tax-supported activities. Most government functions are accounted for in this type of fund. Governmental funds consist of the General Fund, special revenue funds, capital project funds and debt service funds.

General Fund

The general fund is the chief operating fund of the County and accounts for all resources not required to be accounted for in other funds. Essentially, the general fund includes resources that are considered "unrestricted" and are available for expenditure by the Board of Supervisors. A significant part of General Fund revenues are used to maintain and operate the general government; however, a portion is also transferred to other funds principally to fund debt service requirements. Expenditures include, among other things, those for general government, judicial, public safety, public works, health and welfare, the local share of public education, parks, recreation and cultural, and community development. The County maintains only one general fund.

Special Revenue Funds

Special revenue funds are used to account for resources legally restricted. These restrictions are generally imposed by grantors, ordinance or law. The following is a list of County special revenue funds:

Fund	Restriction
Virginia Public Assistance Fund	Resources restricted by funding source for use on welfare and related programs.
Comprehensive Youth Services Fund	Resources restricted by funding source for use on population identified in the Virginia Comprehensive Services Act.
Law Library Fund	Local tax on court documents restricted for use on the law library by local ordinance.
Stormwater Fund	Local fees authorized by the Code of Virginia related to stormwater management. Use of the fee is restricted to stormwater management responsibilities.
Consolidated Fire & Rescue Services Fund	Property tax levied on all County real estate and personal property to support the operation of volunteer fire and rescue companies.
Consolidated Emergency Medical Services Fund	Property tax levied on property of residents except those residing in the Chincoteague district for use on emergency medical services.
Greenbackville/Captain's Cove Mosquito Control Fund	Property tax levied on property of residents of Greenbackville and Captains Cove districts for use on mosquito control in that district.
Drug Seizures Fund	Resources created from the sale of seized property which are restricted for use on law enforcement activities.
Courthouse Security Fee Fund	In accordance with the Code of Virginia § 53.1-120, the County imposes a \$20 fee on all criminal and traffic cases that result in a conviction. The fee applies to cases in district and circuit courts. Use of funds is restricted to courthouse security.

Understanding the Budget

Fire Programs Fund	Resources restricted by funding source for use on fire training and other related uses.
Hazardous Materials Response Fund	Resources restricted by funding source for use on hazardous materials cleanup.
Emergency 911 Fund	Local tax levied on telephone service for use by the Emergency 911 Commission.
Rehabilitation Projects Fund	Resources restricted by funding source for use on housing rehabilitation and construction.

Capital Projects Funds

Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities. The County currently maintains one capital projects fund as shown below.

Fund	Purpose
County Capital Projects Fund	Used to account for general capital projects with an estimated cost of \$50,000 or greater other than those accounted for in an enterprise fund.

Debt Service Funds

Debt service funds are used to account for the accumulation of resources for and the payment of long-term debt principal and interest. The County maintains one debt service fund as shown below.

Fund	Purpose
Debt Service Fund	Used as a fund to pay long term debt associated with school construction, Wallops Research Park and other County building projects. Resources from the property tax levies are to pay current and future principal and interest.

Proprietary Fund Types

Proprietary Funds are used to account for the County's business activities similar to businesses in the private sector. Proprietary Funds consist of enterprise funds and internal service funds although the County does not utilize any internal service funds at this time.

Enterprise Funds

Enterprise funds account for operations that are financed and operated in a manner similar to private business enterprises, where the intent is that costs of providing goods or services are recovered primarily through user charges. The County's four enterprise funds are listed below.

Fund	Purpose
Parks and Recreation Revolving Fund	Used to account for parks and recreation activity which is financed in whole or in part by user fees.
Airport Fund	Used to account for the operations of the Accomack County Airport.
Landfill Fund	Used to account for the operation, closure, post-closure and construction of County Landfills and South Transfer Station which are financed primarily from user fees.

Water & Sewer Fund	Used to account for water & sewer operations in the County. Currently, the only water and sewer services delivered are to businesses located inside or in close proximity to the Melfa Industrial Park or Wallops Research Park. All operations are intended to be funded through user fees.
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Component Units

Component Units are legally separate entities that are can be controlled either directly or indirectly by the County. Generally control is signified by the County’s ability to appoint a voting majority of the component unit’s governing board or the component unit’s fiscal dependence on the County. The County has seven component units. They are the Accomack County School Board, Accomack County Economic Development Authority, Accomack-Northampton Planning District Commission, Eastern Shore Public Library, Quinby Boat Harbor Committee, Greenbackville Boat Harbor Committee and Greenbackville/Captain’s Cove Mosquito Control Commission. The local contributions to these entities are the only amounts included in the County’s Fiscal Plan.

Accomack County Fund & Department Structure

General Fund

General Government Administration

Board of Supervisors	Human Resources
Commissioner of Revenue	Information Technology
County Administrator	Legal Services (County Attorney)
County Assessor	Registrar
Electoral Board	Risk Management
Finance	Treasurer

Judicial Administration

Circuit Court	Juvenile & Domestic Court
Clerk of Circuit Court	Magistrate
Commonwealth's Attorney	Sheriff (Court Services)
General District Court	Victim/Witness Assistance Program

Public Safety

Animal Control	Juvenile Probation
Building & Zoning	Ordinance Enforcement
Community Corrections/Pre-trial	Regional Animal Shelter
Contributions	Sheriff (Law Enforcement)
Emergency Management	Volunteer Fire & Rescue
Jail	

Public Works

Building & Grounds	Sanitation & Waste Removal
Maintenance of streets, bridges & sidewalks	

Health, Mental Health and Welfare Related

Health Agency Subsidies	Tax Relief
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Education

E.S. Community College Subsidy	School Board Local Subsidy
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Parks, Recreation and Cultural

Cultural Agency Subsidies	Public Boat Ramps
Parks and Recreation	Translator Television
Parks & Rec. Summer Food Program	

Planning and Community Development

Cooperative Extension Service	Johnsongrass & Gypsy Moth Program
Enterprise Zone Incentives	Planning
Erosion & Sediment	Wallops Research Park

Other Uses

Transfers to Capital Projects Fund	Transfers to VA Public Assistance
Transfers to Comprehensive Youth Service Fund	Fund (aka Social Services)
Transfers to E911 Fund	Transfers to Other Funds

Non-Departmental

Budget Contingency	Post Employment Benefits
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Special Revenue Funds

Major Funds

Consolidated EMS Fund
VA Public Assistance Fund

Non-Major Funds

Comprehensive Youth Services Fund
Consolidated Fire & Rescue Fund
Courthouse Security Fund
Drug Seizures Fund
Emergency 911 Fund
Fire Programs Fund
Greenbackville/Captain's Cove Mosquito Control Fund
Hazardous Materials Response Fund
Law Library Fund
Rehabilitation Projects Fund
Stormwater Fund

Capital Projects Fund

Projects

Any General Government Project with a Total Cost of \$50K+ except those accounted for in Proprietary Funds (Airport, Landfill, Water & Sewer, etc.)

Debt Service Fund

Debt Service Related To:

Construction Projects/Acquisitions
Wallops Research Park Development

Proprietary Funds

Enterprise Funds

Airport Fund
Parks & Rec. Revolving Fund
Landfill Fund
Water & Sewer Fund

Note Regarding Component Units of Accomack County: The following organizations are considered legally separate entities which are either directly or indirectly controlled by Accomack County.

Accomack County School Board

Accomack-Northampton Planning District Commission

Eastern Shore Public Library

Economic Development Authority (EDA)

Greenbackville Boat Harbor Committee

Greenbackville/Captain's Cove Mosquito Control Commission

Quinby Boat Harbor Committee

NOTE: All fund budgets, whether proprietary or governmental, are legally adopted (appropriated).

BASIS OF ACCOUNTING AND BUDGETING

Budgets for all funds are adopted on the modified accrual basis which means that obligations of the County are budgeted as expenditures and revenues when they are measurable and available. All appropriations lapse at year-end, except those for the capital projects and certain grants. It is the intention of the Board of Supervisors that appropriations for capital projects continue until completion of the project.

The Annual Comprehensive Financial Report (ACFR) shows the status of the County's financial position and results of operations in accordance with generally accepted accounting principles (GAAP). In most cases, this conforms to the way the County prepares its budget. Exceptions for budgetary purposes include:

- Principal and interest payments on long-term debt within Enterprise Funds are budgeted and recorded using the modified accrual basis of accounting as opposed to GAAP.
- Capital outlays within the Enterprise Funds are recorded using the modified accrual basis of accounting as opposed to GAAP.
- Depreciation is not recorded in Enterprise Funds.
- Compensated absences are not accrued as earned in Enterprise Funds.

AMENDING THE BUDGET

In accordance with the Code of Virginia §15.2-2507, the County may amend its adopted budget.

Amendments that exceed one percent of the total expenditures as shown in the adopted budget may only be accomplished by publishing a notice of a meeting and public hearing once in a newspaper having general circulation in the County at least seven days prior to the meeting date. The notice shall state the County's intent to amend the budget and include a brief synopsis of the amendment. The amendment may be adopted at the advertised meeting, after first providing a public hearing on the proposed budget amendment.

Appropriations are made at the departmental or fund level. Department heads are authorized to make budget transfers within their individual departments. All other amendments must be approved by the Board of Supervisors.

OVERVIEW OF THE BUDGET AND CAPITAL IMPROVEMENT PROGRAM (CIP) PROCESS

The Capital Improvement Program (CIP) and budget preparation process requires departments and agencies to assess their program goals and objectives and the financial means needed to achieve them. It requires senior County officials to review and prioritize organizational goals. The process also requires elected officials to weigh the needs of their constituency and the cost of providing services. These are all difficult decisions that can prove to be very time consuming and thoughtful.

The Code of Virginia states: "all officers and heads of departments, offices, divisions, boards, commissions, and agency of every locality shall, on or before the first day of April of each year, prepare and submit to the governing body an estimate of the amount of money needed during the ensuing fiscal year for his department, office. The governing body shall approve the budget and fix a tax rate for the budget year no later than the date on which the fiscal year begins".

The County generally begins its budget process in late October, well in advance of the April deadline specified in the Code of Virginia, and concludes the process by May. An early start is needed in order to ensure tax rates

Understanding the Budget

are set for the first semi-annual installments of real estate and personal property tax due in June. During this same timeframe, updates to the County's CIP also take place.

BUDGET CALL: OCTOBER

The budget process commences with a memorandum addressed to County departments, boards, commissions, and agencies receiving County funds. This memorandum, also known as the "Budget Call", requests all County funded entities to provide an estimate of funds needed to operate their department in the ensuing fiscal year. Departments are requested to separate their funding requests into two categories, operating funds and capital funds.

The operating funds category includes wages, benefits, contractual services, supplies and other operating expenditures that are of a recurring nature. Acquisitions of assets which are part of a regular replacement cycle are also included in this category. Departments are requested to provide written explanations for all increases in funding requests above the previous fiscal year's adopted budget.

The capital funds category includes acquisition of assets on an irregular basis, not more frequently than once every three years. Capital requests must be accompanied by documentation justifying the capital asset purchase and explanation of use.

The budget call also requests capital funding anticipated beyond the coming fiscal year. The purpose is to document needs for future acquisition so they may be considered and, if approved, included in the County's five year CIP. Assets with an acquisition cost greater than \$50,000 and a useful life of longer than at least one year qualify for inclusion in the County's CIP.

BUDGET AND CIP DEVELOPMENT: EARLY DECEMBER TO JANUARY/FEBRUARY

All operating and capital expenditure funding requests are collected and reviewed by the finance department. Finance also prepares the revenue forecasts, debt analysis and other schedules as needed for consideration.

All of this information is then incorporated into a preliminary budget document and CIP which combines current revenue projections with all requested expenditures (including any increases) submitted by departments and agencies.

Representatives of departments or agencies requesting additional operating or capital funds or those with other changes or those with no changes are scheduled with the County Administrator for discussions as needed. Changes from those meetings with the County Administrator are made and a proposed (balanced) budget document and CIP are produced. The County's leadership team reviews the proposed budgets to discuss any challenges and the overall budgets positions for the forthcoming new fiscal year.

The proposed CIP is presented to the Planning Commission during public session. The Commission may make revisions. Once revisions are completed, the Planning Commission submits the proposed CIP to the Board of Supervisors for adoption.

CIP & BUDGET DELIBERATIONS: EARLY FEBRUARY TO MARCH

The proposed balanced budget document and CIP are presented to the County Board of Supervisors by the County Administrator during public session. The Board is charged with review so that of ensuring their goals and directives are included in both documents. The Board has the opportunity to suggest changes and acquire more information. Once this process is complete, the budget and CIP are ready to be advertised in the local newspaper.

PUBLIC HEARING: MARCH

The Code of Virginia requires a public hearing to be conducted in order to obtain citizen comments on the advertised budget and CIP. These public hearings must be advertised at least seven days prior to the hearing dates; *however*, if the County has conducted a general reassessment of real property, (which is done biennially) the public hearing for the advertised budget will have to be advertised at least 30 days prior to the hearing date. Once the hearing(s) are concluded, the Board must wait at least seven days before adoption can take place.

BUDGET ADOPTION: EARLY APRIL (LATEST)

The Board may adopt the advertised budget and CIP at any time after public hearing requirements have been observed. The County may choose to reduce the advertised budget but cannot increase it without an additional public hearing. Once the budget and CIP are adopted, two further steps are required.

First, the Board must set property tax rates.

Lastly, the Board must adopt an Appropriation Resolution. An appropriation is the legal authorization to spend the budgeted amounts it has just adopted. The Board's appropriation resolution is made at the departmental or agency level. This allows department and agency heads to transfer budgetary funds among programs within their department without violating the appropriation resolution.

TAX BILL MAILING: LATE APRIL TO FIRST OF MAY

Real estate and personal property tax bills are mailed reflecting the tax rates adopted with the due date for on time payment of June 5.



Budget Calendar Section



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ACCOMACK COUNTY FISCAL YEAR 2024 BUDGET CALENDAR

The following calendar recaps dates on which significant budget related events occurred during the preparation of the County's annual fiscal plan and capital improvement plan.

2022

October

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

2022

November

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
30	31	01	02	03	04	05
06	07	08 HOLIDAY	09 Planning Commission Received Preliminary Proposed CIP Changes	10	11 HOLIDAY	12
13	14	15	16	17	18	19
20	21	22	23 1/2 Day Holiday	24 HOLIDAY	25 HOLIDAY	26
27	28	29	30	01	02	03
04	05	Notes:				

2022

December

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
27	28	29	30	01	02 Operating & Capital Budget Request Deadline	03
04	05	06	07	08	09	10
11	12	13	14	15	16	17
Budget Estimates Development/Fiscal Plan Preparation						
18	19	20	21	22	23	24
Budget Estimates Development/Fiscal Plan Preparation						
25	26	27	28	29	30	31
Budget Estimates Development/Fiscal Plan Preparation						
	HOLIDAY					
01	02	Notes:				

2023

January

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

2023

February

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
29	30	31	01	02	03	04
				Administrator's Final Proposed Budget Changes and Printing		
05	06 Administrator's Proposed Budget/CIP Received by Board	07	08 Planning Commission CIP Public Hearing/Deliberations	09 Department & Agency Presentations to Board	10	11
12	13	14	15 School Board Budget Request Presented to Board of Supervisors	16	17	18
BOS Budget Work Sessions				BOS Budget Work Sessions		
19	20	21	22	23	24	25
BOS Budget Work Sessions						
	HOLIDAY					
26	27 Send Proposed Fiscal Plan Public Hearing Ad. to Media	28	01	02	03	04
BOS Budget Work Sessions						
05	06	Notes:				

2023

March

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
26	27	28	01	02	03 Advertised proposed budget, CIP & tax rates	04
05	06	07	08	09	10	11
7 Day Inaction Period Per Code of Virginia §15.2-2506 §58.1-3321 may be in play which may alter the public hearing timing for rate setting						
12	13	14	15	16	17	18
7 days			Public Hearing held on budget and tax rates.	7 Day Inaction Period Per Code of Virginia §15.2-2506.		
19	20	21	22	23	24	25
7 Day Inaction Period Per Code of Virginia §15.2-2506.				Adopted Budget, Tax Rates and CIP		
26	27	28	29	30	31	01
02	03	Notes:				

2023

April

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
26	27	28	29	30	31	01
02	03	04	05	06	07	08
Final Tax Bill Quality Control Review and Data Production						
09	10	11	12	13	14	15
Final Tax Bill Quality Control Review and Data Production						
16	17	18	19	20	21	22
Final Tax Bill Quality Control Review and Data Production						
23	24	25	26 Mailed real estate 1st installment tax bills	27	28	29
Final Tax Bill Quality Control Review and Data Production						
30	01	Notes:				

2023

May

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
30	01	02	03 Mailed personal property 1st installment tax bills	04	05	06
07	08	09	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31	01	02	03
04	05	Notes:				

2023

June

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
28	29	30	31	01	02	03
04	05 1st installment of Real Estate and Personal Property Taxes Due	06	07	08	09	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	01



Organization Plans &
Policies Section



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FISCAL POLICIES

A. OPERATING BUDGET POLICIES

1. The County will pay for all current expenditures with current revenues. The County will avoid budgetary procedures that balance current expenditures at the cost of meeting future years' expenses such as using fund balance to fund recurring expenditures.
2. The budget will provide for adequate maintenance of capital assets and for their orderly replacement, to the extent possible.
3. The County will maintain a budgetary control system to help it adhere to the budget.
4. The County will prepare regular reports comparing major actual revenues and expenditures to budgeted amounts.
5. The budget is a plan for raising and allocating resources. The objective is to enable service delivery with allocated resources. Services must be delivered to the citizens at a level which will meet real needs as efficiently and effectively as possible.
6. It is important that a positive undesignated fund balance and positive cash balances be shown in all governmental funds at the end of each fiscal year.
7. When deficits appear to be forthcoming within a fiscal year, spending during the fiscal year must be reduced sufficiently to create a positive undesignated fund balance and a positive cash balance.
8. Department and agency budget submissions must be prepared with the basic assumption that the Board will always attempt not to substantially increase the local tax burden.
9. The County will avoid tax anticipation borrowing and maintain adequate fund balances if possible.
10. The County will adopt an annual balanced budget where the sum of estimated net revenues and appropriated fund balances is equal to or exceeds appropriations.
11. The County will continue to receive the Government Finance Officer's Association award for distinguished budget presentation for its Annual Fiscal Plan.

B. CAPITAL IMPROVEMENT BUDGET POLICIES

1. The County will develop a five-year plan for capital improvements and update it annually.
2. The County will enact an annual capital budget based on the five-year capital improvement plan.
3. The County will coordinate development of the capital improvement budget with development of the operating budget. Future operating costs associated with new capital improvements will be projected and included in operating budget forecasts.
4. The County will use intergovernmental assistance to finance only those capital improvements that are consistent with the capital improvement plan and County priorities, and whose operating and maintenance costs have been included in operating budget forecasts.
5. The County will maintain all its assets at a level adequate to protect the County's capital investment and to minimize future maintenance and replacement costs, when possible.

6. The County will project its equipment replacement and maintenance needs annually.
7. The County will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted for approval.
8. The County will attempt to determine the least costly financing method for all new projects.

C. DEBT POLICIES

1. The County will confine long-term borrowing to capital improvements or projects that cannot be financed from current revenues except where approved justification is provided.
2. When the County finances capital improvements or other projects by issuing bonds or entering into leases, it will repay the debt within a period not to exceed the expected useful life of the project.
3. The County will plan its debt issuances such that it will maintain compliance with its adopted guidelines. The Constitution of Virginia and the Public Finance Act of 1991 provide the authority for a County to issue general obligation debt secured solely by the pledge of its full faith and credit. A County may also issue debt secured solely by a specific revenue source. Unlike Virginia cities and towns, there is no state law that imposes a limitation on the amount of debt a County can issue therefore it is up to the County to set its own policies. The County's debt policy is guided by the debt ratio guidelines listed below.
4. The County will comply with the following debt ratios guidelines:
 - a) Net debt as a percentage of estimated taxable value should not exceed 2.5%.
 - b) The ratio of debt service expenditures as a percent of governmental fund expenditures should not exceed 12%.
 - c) The County intends to maintain its 10 year tax-supported debt and lease payout ratio at or above 55%.
5. Target debt ratios will be annually calculated and included in the *Statistical Section* of the annual fiscal plan.
6. The County's goal is to budget an amount of equity (pay-as-you-go) funding for capital projects that eliminates the need to finance small capital expenditures. To meet this goal, the County will continue to use unassigned fund balance to fund minor capital expenditures.
7. The County will not use long-term debt for current operations.
8. The County will retire tax anticipation debt annually if issued.

D. REVENUE POLICIES

1. The County will try to maintain a diversified and stable revenue system to shelter it from short-run fluctuations in any one revenue source.
2. The County will estimate its annual revenues by an objective, analytical process.
3. The County will maintain sound appraisal procedures to keep property values current. Property will be assessed at 100% of full market value.

Organization Plans & Policies Section

4. The year-to-year increase of actual revenue from the property tax will be kept as low as practicable. Reassessments will be made of all property at least every two years.
5. The County will recommend an aggressive but fair policy of collecting property tax revenues.
6. The County will establish all user charges and fees at a level related to the cost of providing the services.
7. The County will set fees and user charges for each enterprise fund such as the Landfill Fund at a level that fully supports the total direct and indirect cost of the activity.
8. The County should routinely identify intergovernmental aid funding possibilities. However, before applying for and accepting intergovernmental aid, the County will assess the merits of a particular program as if it were funded with local tax dollars. Local tax dollars will not be used to make up for losses of intergovernmental aid without first reviewing the program and its merits.

E. EXPENDITURE POLICIES

1. The County will provide funding to the following external organizations based on approved funding formulas:

Organization	Fiscal Year 2024 Funding Formula
Accomack County School Division	Annual operational funding equal to approximately 52% of County General Fund Property Taxes, Other Local Taxes and Non-Categorical Aid less revenues dedicated to the E911 Commission and Tourism Commission and other taxes newly implemented or being considered.
Eastern Shore E911 Commission	Annual operational funding equal to 36.71% of annual revenue derived from the Communication Sales and Use Tax plus a fixed sum of \$408,253 in FY24.

F. FUND BALANCE, WORKING CAPITAL & CONTINGENCY POLICIES

1. The County will budget a contingency reserve to pay for needs caused by unforeseen emergencies, including unanticipated expenditures of a nonrecurring nature, or to meet unexpected small increases in service delivery costs. This reserve will be maintained at no less than 0.5% of total General Fund budgeted expenditures and other uses (transfers). The County does consider Accomack County Public School Division's restricted fund balance – contingency amount in working towards the goal established of 16.7% as noted in section 3.
2. The County allows the Accomack County Public School Division to establish a general contingency equal to an amount no more than 1.25% of total budgeted school operating expenditures. The general contingency was initially funded from the portion of the School Division's FY18 local appropriation remaining untransferred to the School Division at the close of the fiscal year, in the amount of \$210,003. For the past two years, fiscal year 2020 and fiscal year 2021, the Board of Supervisors have allowed the Schools to carry over all unused allocation (which have exceeded the 1.25% policy limit.) Subsequent to FY22 year end, the Board also approved carryover of unused funds in their entirety, thus the chart reflects this carry over also, although this amount is included in the County's unassigned fund balance as of June 30, 2022.

Organization Plans & Policies Section

Fiscal Year	School Board Operating Net Changes in Fund Balance	School Board General Contingency Fund Balance	School Operating Expenditures ¹	General Contingency Fund Balance Ratio
2018 (actual)	\$ (4,120,958)	\$ 210,003	\$ 59,764,995	0.35%
2019 (actual)	\$ (93,515)	\$ 116,488	\$ 54,638,928	0.21%
2020 (actual)	\$ (169,723)	\$ (53,235)	\$ 56,906,363	-0.09%
2021 (actual) ²	\$ (588,495)	\$ 164,124	\$ 56,719,790	0.29%
2022 (actual)	\$ (164,124)	\$ -	\$ 70,114,698	0.00%

¹ Actual year expenditures from ACFR exhibit 41

² Includes beginning of year restated fund balance

3. The County will commit and maintain “Rainy Day/Revenue Stabilization” funds in the General Fund to meet unexpected revenue shortfalls or financial emergencies. The County’s goal is to maintain this committed fund balance at an amount equal to no less than 16.7% of budgeted governmental funds’ net operating revenues by the end of fiscal year 2028 with contributions having been reduced in recent years, reconsideration of this end target date was part of FY23 budget study. Governmental funds’ net operating revenue includes total general fund revenue plus total component unit school board general operating revenue. In order to achieve this funding level by fiscal year 2028, the County will have to appropriate to committed fund balance each year the amounts set forth in the table below:

Fiscal Year	Minimum Annual Appropriation Required or Proposed	General Fund Committed Rainy Day Fund Balance	Projected General Fund & School Operating Fund Revenues ¹	Rainy Day Fund Balance Ratio
2014 (actual)	\$ 771,729	\$ 7,632,118	\$ 70,270,897	10.9%
2015 (actual)	\$ 783,305	\$ 8,415,423	\$ 73,222,244	11.5%
2016 (actual)	\$ 795,054	\$ 9,210,477	\$ 76,171,999	12.1%
2017 (actual)	\$ 806,980	\$ 10,017,457	\$ 77,701,600	12.9%
2018 (actual)	\$ 819,085	\$ 10,836,542	\$ 79,414,422	13.6%
2019 (actual)	\$ 518,944	\$ 11,355,486	\$ 81,215,483	14.0%
2020 (actual)	\$ 447,231	\$ 11,802,717	\$ 84,016,673	14.0%
2021 (actual)	\$ 500,000	\$ 12,302,717	\$ 95,584,826	12.9%
2022 (actual) ²	\$ 64,334	\$ 12,367,051	\$ 95,457,820	13.0%
2023 (adopted)	\$ 850,000	\$ 13,217,051	\$ 97,366,976	13.6%
2024 (adopted)	\$ 867,000	\$ 14,084,051	\$ 99,314,316	14.2%
2025 (estimated)	\$ 884,340	\$ 14,968,391	\$ 101,300,602	14.8%
2026 (estimated)	\$ 902,027	\$ 15,870,418	\$ 103,326,614	15.4%
2027 (estimated)	\$ 920,067	\$ 16,790,485	\$ 105,393,147	15.9%
2028 (estimated)	\$ 1,150,000	\$ 17,940,485	\$ 107,501,010	16.7%

¹ Assumes 2.0% annual revenue growth

² Excludes one-time CARES and ARPA revenues

At the close of each fiscal year the County will adjust the Rainy Day/Revenue Stabilization committed fund balance based on actual fiscal year results by moving such amounts from unassigned fund balance to it as may be necessary to reach the balances above.

Use of the Rainy Day/Revenue Stabilization committed fund balance is only permitted to:

- Offset a projected County or School Division revenue shortfall that is greater than 1% of General Fund Operating Revenue.
- Respond to an emergency situation such as those created by natural disasters, severe weather events, etc. which significantly impacts the operations of the County or public school division.

Organization Plans & Policies Section

- Mitigate a potential event that, left unaddressed, could jeopardize the safety or security of the public, students or employees;
- To take actions necessary to preserve the County's or School Board's overall financial health.

Appropriations from the Rainy Day/Revenue Stabilization committed fund balance require a supermajority vote of the Board of Supervisors. The amount appropriated from it during any one year cannot exceed more than ½ of the balance. No appropriation of this committed fund balance will occur without prior presentation to the Board of a plan and timeline for replenishing it to its previous level within 3 years.

3. The County will maintain an amount of working capital in its enterprise funds equal to no less than 45 days worth of annual operating expenses. Use of working capital that results in the amount available being less than the 45 day minimum must be approved by the Board of Supervisors and shall not be used to compensate for structural budget deficits but rather to address projected short-term enterprise fund revenue shortfalls or mitigate major unanticipated enterprise fund expenses.

The amount of available working capital that may be used during any one year cannot exceed more than ½ of the available balance. All proposed uses of working capital resulting in the amount falling below the minimum level must be accompanied by a restoration plan that brings the balance back to the required level within 3 years.

4. The unexpended portion of the School Division annual local funding appropriation will be held as assigned fund balance in the General Fund at the close of the fiscal year and will be reappropriated in the ensuing fiscal year, to first satisfy the sum of all open school project encumbrances at the close of the previous year; then to maintain a school division operating contingency (see item 2 above). Remaining funds, if any, after the School Division budget contingency has been appropriated will be split on a 50/50 basis between the County and Schools and used for pay-go financing of capital.

5. Unassigned Fund Balance may be appropriated at the discretion of the Board of Supervisors, but will be used only for non-recurring, one-time capital expenditures.

G. INVESTMENT POLICIES

1. The County will attempt to provide a cash-flow analysis of all funds on a continuous basis. Disbursement, collection and deposit of funds will be scheduled to insure maximum cash availability.

2. The Treasurer will attempt to invest all idle cash on a constant basis.

3. Financial reports will provide regular information concerning cash position.

4. The County will require the Treasurer to regularly review contractual consolidated banking services.

H. ACCOUNTING, AUDITING AND FINANCIAL REPORTING POLICIES

1. The County will establish and maintain a high standard of accounting practices.

2. The accounting system will maintain records on a basis consistent with accepted standards for local government accounting.

3. Regular monthly financial reports will be distributed to the Board that include information on major revenues, expenditures and select statistical data.

Organization Plans & Policies Section

4. An independent public accounting firm will perform an annual audit and will publicly issue an opinion on the County's Annual Comprehensive Financial Report.
5. The County will continue to receive the Government Finance Officer's Association award for excellence in financial reporting for its Annual Comprehensive Financial Report.
6. The County will require all external organizations that request or receive \$10,000 or more in direct County funding to submit to the County annual audited financial statements.



Significant Budget
Assumptions Section



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Significant Budget Assumptions

REVENUES

- REAL PROPERTY REASSESSMENT AND TAX RATES:** Periodic real property reassessments are required by the Code of Virginia to occur at least every six years. The County reassesses the value of real property on a biennial basis. The purpose of property tax reassessment is to realign the values of real property that are determined with values of other kinds of property that are assessed annually, such as personal property and utilities.

NON-REASSESSMENT TAX YEAR: The results from the *next* real property reassessment will not be available until next year which puts us in a familiar but precarious situation from a budget perspective for fiscal year 2024. Although the Board of Supervisors will not debate any reassessment related tax rate changes until the FY25 budget deliberations begin, the result of these deliberations will impact the FY24 budget since the due date of the first installment of taxes tied to the 2025 rates falls within the FY24 budget year. This creates a budgeting dilemma in that it forces us to estimate what a future Board will do once the reassessment data is available. The FY24 adopted annual fiscal plan builds on the 2022 real property reassessment which was completed as scheduled.

District	Estimated FMV at January 1, 2023 excluding assessments for new construction	Less 2023 Land Use Value Reductions	Estimated TAXABLE VALUE at January 1, 2023 excluding assessments for new construction	TAXABLE VALUE at January 1, 2022 per Certified Land Book	% Change from 2022 to 2023
All Districts	\$ 4,292,934,900	\$ (101,461,900)	\$ 4,191,473,000	\$ 4,191,473,000	0.00%

The County’s current real estate tax rate is 59.5 cents per \$100 of assessed value for property located on the mainland and 46.5 cents for that on Chincoteague Island.

The FY24 annual fiscal plan adopted an additional \$575,937 in local funds to the school division, an increase of 3% over the prior year. Noted in previous annual fiscal plans, Accomack County loses teachers to Worcester County, MD and other districts at an alarming rate primarily due to compensation disparities.

TAX RATES: No increase in real estate tax rates is adopted in this annual fiscal plan. There is a “shift” in individual rate elements that comprise the County’s total real estate tax rate of 59.5 cents per \$100 of assessed value. This shift does not increase the overall tax rate but merely changes how revenues are apportioned. This is made possible because the County’s debt service has decreased over several fiscal years allowing tax revenues previously designated to repay debt service to be shifted to address other areas of need. In addition, a refunding credit that will be remitted to the County to the benefit of the debt service fund is now a revenue stream in this fund.

Tax Component	Adopted Calendar Year 2022 Tax Rate	Adopted Calendar Year 2023 Tax Rate	Difference from 2022 Adopted Rate
General Fund	\$ 0.415	\$ 0.420	\$ 0.005
EMS ¹	\$ 0.130	\$ 0.130	\$ -
Debt Service	\$ 0.050	\$ 0.045	\$ (0.005)
Total ²	\$ 0.595	\$ 0.595	\$ -

¹ The EMS tax rate component is not levied within the incorporated limits of the Town of Chincoteague Island.

² An additional real estate tax of .025 per \$ 100 of assessed value is levied for mosquito control in Greenbackville and Captains Cove.

Significant Budget Assumptions

REVENUES (continued)

Adopted with the FY23 plan, a new class of personal property for taxation purposes that included automobiles, trucks with a 7,500 pounds gross weight or less, motorcycles, mopeds, all-terrain vehicles, off-road motorcycles, campers and other recreational vehicles was assigned a tax rate of 73 cents less than the calendar year 2022 personal property tax rate of \$3.72 to the class. The Virginia General Assembly legislation authorized the separate classification of personal property for vehicles and included a sunset provision of December 2024, making it only temporary. The Accomack County Board of Supervisors used the granted authority to lower the 2022 tax rate from \$3.72 to \$2.99 on personal use vehicles in order to negate the additional tax burden that owners would have otherwise been subjected to without this action. For 2023, information has been obtained from J.D. Power indicating that used vehicles have resumed their customary annual decline in value as evidenced by a 22% average decrease county-wide. This decrease negates the escalation from the prior year and necessitates the tax rate be returned back to its 2021 level.

However, included in the FY24 budget is a personal property tax relief provision recently approved by the Board of Supervisors for volunteer fire/rescue company members who respond regularly. The provision states that 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) will be assessed at a rate of \$0.01 per \$100 valuation.

Comparison of Adopted Personal Property Tax Rates (per \$100 of assessed value)						
For Automobiles, Trucks with Gross Weight of 7,500 lbs. or less, Motorcycles, Mopeds, All-terrain Vehicles, Off- road Motorcycles, Campers and Other Recreational Vehicles:						
Tax Component	Adopted Calendar Year 2021 Tax Rate	Adopted Calendar Year 2022 Tax Rate	Adopted Calendar Year 2023 Tax Rate	Difference from 2022 to 2023 Adopted Rate		
General Fund	\$ 3.53	\$ 2.80	\$ 3.53	\$	\$	0.73
EMS ¹	\$ 0.09	\$ 0.09	\$ 0.09	\$	\$	-
Debt Service	\$ 0.10	\$ 0.10	\$ 0.10	\$	\$	-
Total	\$ 3.72	\$ 2.99	\$ 3.72	\$	\$	0.73

¹ The EMS tax rate component is not levied within the incorporated limits of the Town of Chincoteague Island.

Comparison of Adopted Personal Property Tax Rates (per \$100 of assessed value)						
For all other Taxable Personal Property:						
Tax Component	Adopted Calendar Year 2021 Tax Rate	Adopted Calendar Year 2022 Tax Rate	Adopted Calendar Year 2023 Tax Rate	Difference from 2022 to 2023 Adopted Rate		
General Fund	\$ 3.53	\$ 3.53	\$ 3.53	\$	\$	-
EMS ¹	\$ 0.09	\$ 0.09	\$ 0.09	\$	\$	-
Debt Service	\$ 0.10	\$ 0.10	\$ 0.10	\$	\$	-
Total	\$ 3.72	\$ 3.72	\$ 3.72	\$	\$	-

¹ The EMS tax rate component is not levied within the incorporated limits of the Town of Chincoteague Island.

- 2. REAL ESTATE VALUES GROWTH (NEW CONSTRUCTION):** Taxable values of real property for calendar year 2023 will grow by an estimated 1% per review of new construction by the County Assessor. Note that a one cent increase in the real estate tax generates approximately \$424,000 in revenue.

Significant Budget Assumptions

REVENUES (continued)

3. **LOCAL ASSESSMENT RATIO:** The Code of Virginia §58.1-2604 requires local assessment ratios be calculated for each locality in Virginia by the Virginia Department of Taxation. The ratio is subsequently applied to the FMV of Public Service Corporation (PSC) property, as determined by the State Corporation Commission, in order to determine its taxable value. This process is intended to equalize the values of PSC property with that of other taxable real property locally assessed. The last local assessment ratio provided by the Department of Taxation equaled 86.5% and was for tax year 2022. The adopted FY24 budget assumes the local assessment ratio will rise to 92.0% for tax year 2023 due to calendar year 2022 reassessment. It further assumes PSC property subject to depreciation will decrease in value by 5%. For every 1% point change in the local assessment ratio, County tax revenue is impacted by approximately \$26,000.
4. **PERSONAL PROPERTY TAXABLE VALUE GROWTH:**
 - a. Vehicles and trailers: A 3.0% increase in total vehicle and trailer taxable values is assumed however a more thorough analysis of the Department of Motor Vehicles (DMV) annual file will be conducted once the file is received. The DMV annual file contains the values of all vehicles in the County as of January 1 that are registered with the DMV.
 - b. Mobile Homes and Boats: A 3.0% increase in the total taxable value of pleasure boats is anticipated. No significant change in the total taxable value of mobile homes is forecast.
5. **PERSONAL PROPERTY TAX RELIEF ACT (PPTRA):** The County receives \$3,055,209 in PPTRA aid each year from the Commonwealth. The purpose of this funding is to reduce the amount of personal property taxes paid by County taxpayers for their personal use vehicles. When the program was first introduced in 1998, the amount of funds the County received was reimbursement based. This meant that Commonwealth funding increased as the taxable value and/or number of personal use vehicles increased. In 2007, The Commonwealth acted to control the growing cost of this program by moving from a reimbursement based system to a pro rata share of a capped amount. As a result of this change, the County annually calculates the percentage of relief it can grant its citizens based on this capped amount provided by the General Assembly. This percentage is then used to grant relief for qualifying vehicles via a credit on the personal property tax bill.

As taxable values and/or the number of vehicles increases, the County must decrease the percentage relief given unless it intends on subsidizing the Commonwealth's program. Based on projected vehicle values for tax year 2023, no change in the PPTRA relief percentage is deemed necessary.

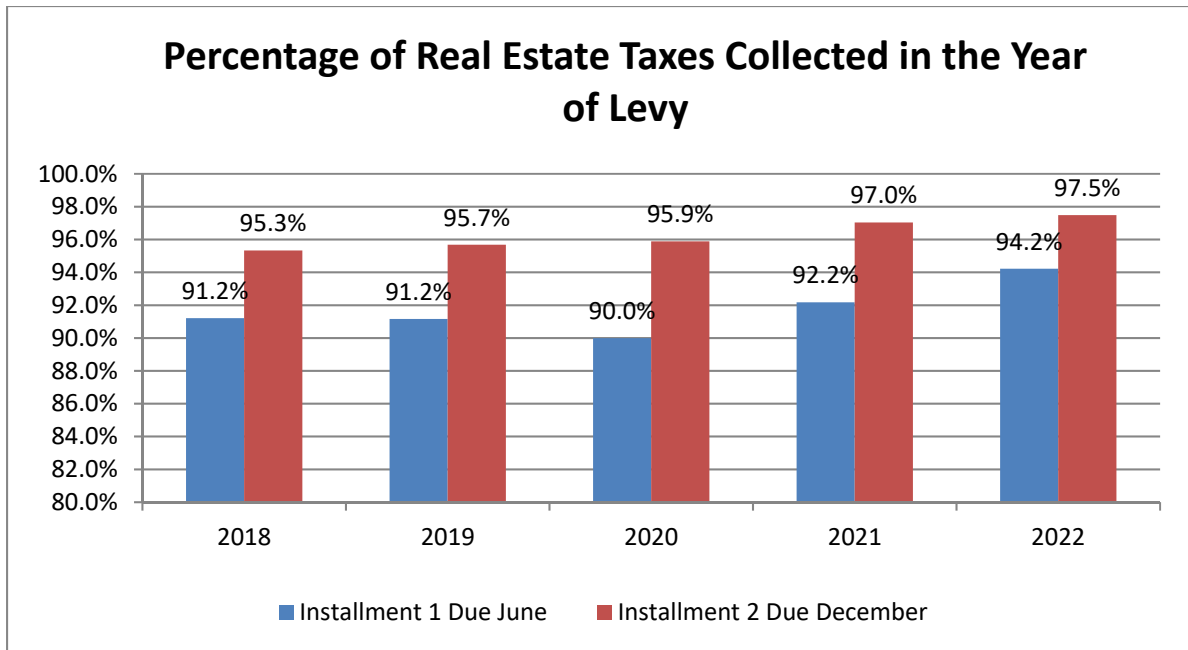
Comparison of Current PPTRA Relief % to Adopted Relief %			
Description	Actual TY2022	Adopted TY2023	Change
	PPTRA Relief %	PPTRA Relief %	
Personal use vehicles valued under \$1000	100%	100%	0%
Personal use vehicles valued at \$1,001 and above (Relief on first \$20,000 of value only)	38%	38%	0%

REVENUES (continued)

PPTRA Aid Granted vs. State Aid Received				
Tax Year	PPTRA Relief %	PPTRA Relief Granted by County	Commonwealth Reimbursement	Difference
2016	46%	3,203,857	3,055,209	(148,648)
2017	44%	3,066,136	3,055,209	(10,927)
2018	44%	3,171,303	3,055,209	(116,094)
2019	42%	3,134,507	3,055,209	(79,298)
2020	40%	3,043,131	3,055,209	12,078
2021	40%	3,278,696	3,055,209	(223,487)
2022	38%	3,180,137	3,055,209	(124,928)

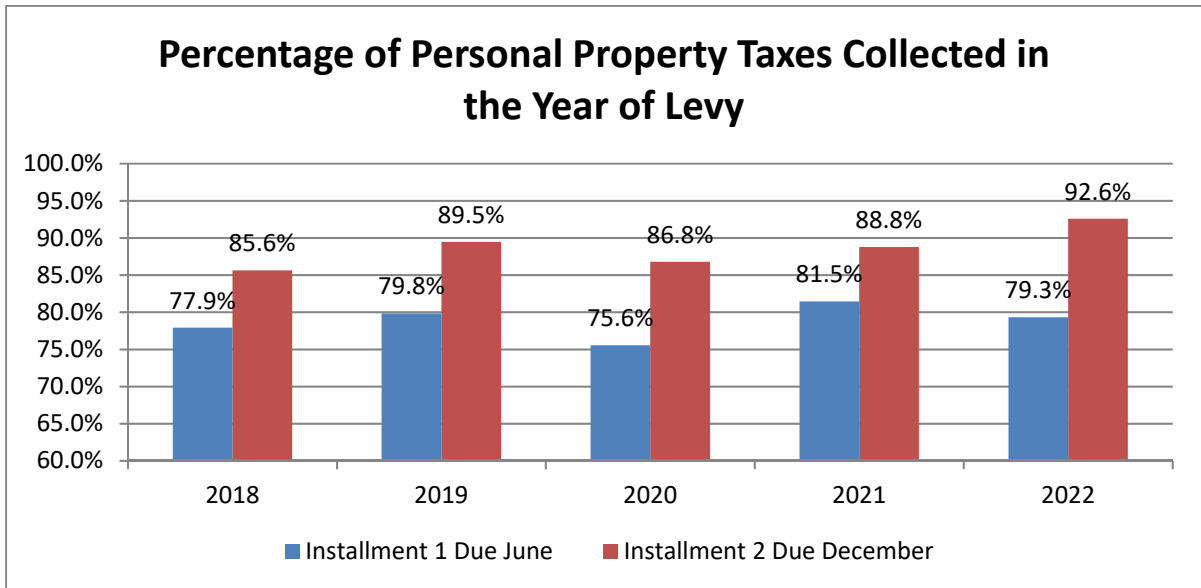
Source: RBS AR Adjustments Report

6. **REAL ESTATE CURRENT LEVY COLLECTION RATES:** The County’s “current” collection rate for real estate taxes due 12/5/2023 and 6/5/2024 is projected to be 97.0% and 92.2% respectively. “Current” is defined as the amount of the taxes collected in the fiscal year of levy. These collection rates were derived from an analysis of the County’s aged tax receivable trial balance dated 8/31/22 and is an annual review. A history of “current” (as defined above) collection rates by fiscal year and installment are shown below.



REVENUES (continued)

7. **PERSONAL PROPERTY CURRENT LEVY COLLECTION RATES:** The County’s “current” collection rate for personal property taxes due 12/5/2023 and 6/5/2024 are projected to be 87% and 81% respectively which continues to be significantly lower than those of other Counties of similar size and demographics. These collection rates are the same as those used to develop the prior year budget.



8. **DELINQUENT PERSONAL PROPERTY TAX COLLECTIONS:** The County is estimated to collect approximately \$1,227,600 in delinquent personal property taxes. This budget estimate is increased by 3% from the FY23 adopted budget. A robust collection program that includes the use of DMV stops will need to be pursued. Should this not be the case, revenue estimates will need to decrease. Other collection methods readily available must be utilized, to maintain this revenue source which not only provides to the General fund but is shared with the schools as part of their annual allocation.
9. **DELINQUENT REAL ESTATE TAX COLLECTIONS:** The County is estimated to collect approximately \$1,352,100 in delinquent real estate taxes which is a 4% decrease from fiscal year 2023.
10. **VEHICLE LICENSE FEES:** The County assesses a vehicle license fee (VLF) on all vehicles housed, parked or garaged within Accomack County except for those located within an incorporated town that charges a similar vehicle license fee. The County bills this fee as a separate item on the property owner’s regular personal property tax bill. Certain exemptions apply such as antique vehicles, vehicles owned by volunteer firefighters, etc. This fee is prorated based on the number of months the vehicle resides in the County and cannot exceed the fee charged by the Commonwealth pursuant to Code of Virginia §46.2-752. The VLF is budgeted to remain \$27.00 for automobiles and \$25.00 for motorcycles. The estimate for FY2024 is \$700,000 assuming a current collection rate of 69%. Delinquent tax collection efforts by the Treasurer’s Office are key to maximizing this revenue stream.

Significant Budget Assumptions

REVENUES (continued)

11. **SALES & USE TAX REVENUE:** The Commonwealth of Virginia’s state sales and use tax rate is 4.3%. There is an additional 1% local tax that is collected by the Commonwealth and remitted back to the jurisdiction where the transaction took place. In FY 23, we continue to see better than expected collections through the fiscal year, which is reflected in the FY24 estimate.

Sales and Use Tax Comparison By Fiscal Year		
Period	Collected	Change
FY18 Actual	\$4,296,529	2.7%
FY19 Actual	\$4,894,582	12.2%
FY20 Actual	\$5,022,913	2.6%
FY21 Actual	\$ 5,403,723	7.0%
FY22 Actual	\$ 5,855,720	7.7%
FY23 Budget reforecast	\$ 6,012,926	2.6%
FY24 Budget	\$ 6,133,185	2.0%

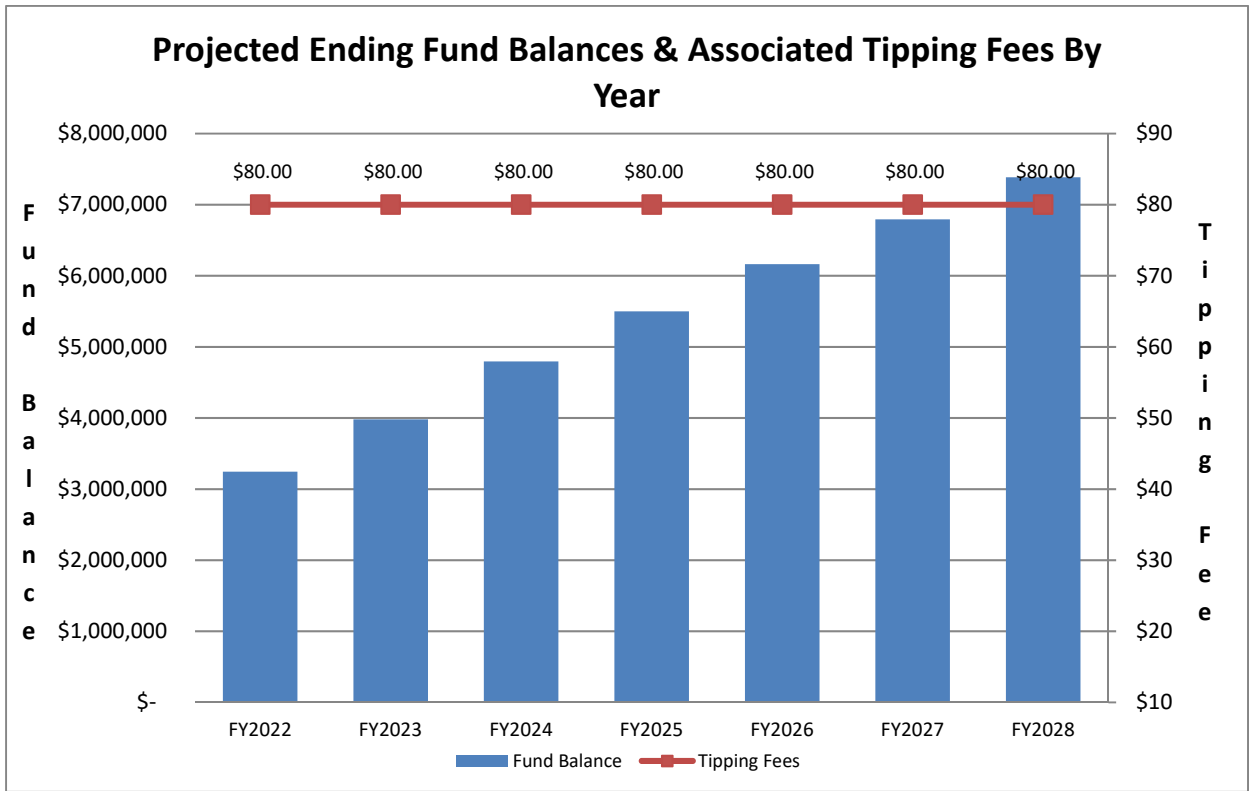
12. **RECORDATION TAXES:** Recordation tax revenue is forecasted to remain constant as compared to the amount budgeted in FY23.
13. **LANDFILL TIPPING FEE:** The tipping fee is used to fund all operating, capital, closure and post-closure expenses of the County’s North Landfill and South Transfer Station. Fund revenue is calculated at breakeven meaning the fee is the minimum needed to ensure that the cost of operating solid waste facilities is recovered solely from end users. The adopted annual fiscal plan assumes no rate increase in the tipping fee for Fiscal Year 2024. A rate increase occurred in FY20 to adequately fund future cell closure and construction costs based on the following schedule and costs received from the County landfill engineering consultant in November 2018. Based on this information, the active waste receiving cell at the North Landfill (Cell 6A) will reach capacity in August 2023 while expansion of North Landfill (Cell 7) was completed in mid-Fiscal Year 2023.

Cell #	Footprint (ac)	Total Airspace (cy)	Airspace Used (cy)	Remaining Capacity (cy)	Remaining Capacity (yrs)
Cell 6A	7.58	266848	72656	142808	2.3

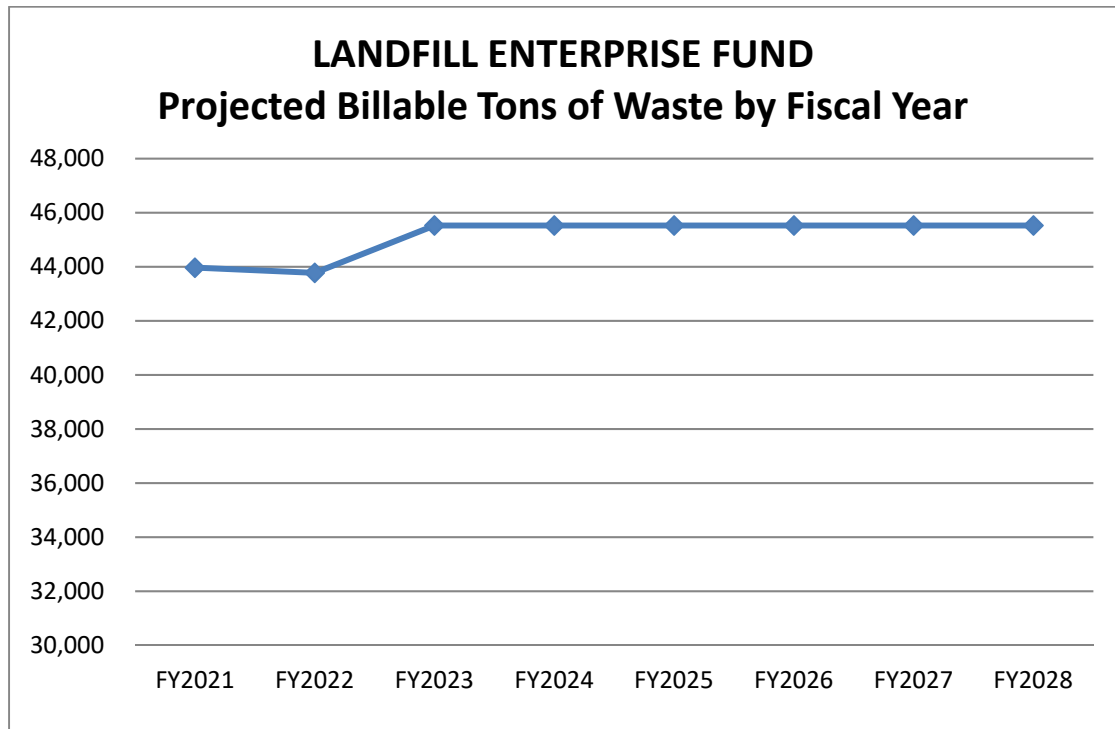
Cell #	Cell Size (ac)	Permitting Cost	Estimated Engineering Cost	Estimated Construction Cost	Estimated Closure Cost
Cell 7	8	\$507,679	\$265,000	\$4,399,472	n/a
Cell 6A	7.55	\$0	\$132,125	n/a	\$3,212,735

The chart below shows projected tipping fees by fiscal year along with estimated fund balances for the Landfill Fund. The County borrowed \$3.75M to finance the construction cost for cell 7 at the North Landfill in FY22.

REVENUES (continued)



14. **LANDFILL WASTE STREAM:** The County landfill and transfer station are projected to receive 45,527 tons of billable waste in fiscal year 2024. This is an increase of 3.4% from the actual billable tons processed in fiscal year 2022. At a tipping fee of \$80 per ton of waste, this projected billable waste stream will generate \$3.68M in revenue to support landfill operations.



REVENUES (continued)

15. OTHER STATE AND FEDERAL AID:

Shared Expense Reimbursements: Shared expense reimbursements are projected to increase in FY24 to cover the cost of State approved salary increases for state supported local employees. The Commonwealth currently pays for a portion of operating costs for constitutional offices including the Sheriff, Treasurer, Commissioner of Revenue, Clerk of Circuit Court and Commonwealth's Attorney. The Commonwealth also funds a portion of the Registrar and Electoral Board operations and County Jail. With the budget amendments to the FY24 Commonwealth's budget both from the Governor and General Assembly affecting shared expense reimbursements, the County adopted increases in funding in these revenue lines.

OPERATING EXPENDITURES

1. EMPLOYEE COMPENSATION:

The adopted fiscal plan includes funding for a general 6.5% compensation increase, effective July 1, 2023, for all regularly scheduled County and “state supported” local positions. State supported local positions include Constitutional Officers and their employees, Social Services employees and the General Registrar.

Cost of Adopted 6.5% Compensation Increase by Fund	
	Fiscal Year 2024
Fund	6.5% General Increase
General Fund	\$ 714,150
Consolidated EMS Fund	316,433
Landfill Fund	56,575
Total Cost	\$ 1,087,158

2. POSITION ADDITIONS/REDUCTIONS/VACANCIES: The FY24 adopted annual fiscal plan provides funding to add eight full-time positions and unfreeze one full-time vacant position currently assigned to ditch maintenance. The positions include a Housing Coordinator in County Administration, a Mapper/Researcher in County Assessment, four Litter Crew in Public Works, an ERP Systems Analyst in the Capital Projects Fund, and a Deputy Director in the Consolidated EMS Fund. In regards to position reductions, the FY24 budget incorporates freezing one full-time vacant position currently assigned to the procurement function. This position was frozen for the past several years.

3. VRS PENSION CONTRIBUTIONS/HAZARDOUS DUTY COVERAGE: The County participates in the Virginia Retirement System’s (VRS) defined benefit & defined contribution plans on behalf of its employees. VRS administers pension plans for over 800 governmental entities. As a participant, the County is required to fund its pension plans using contribution rates which are solely stipulated by VRS. Based on information received from VRS, the required contribution rate for fiscal year 2024 will remain 13.83% of covered payroll. Included in this percentage is the 5% mandatory contribution from the employee with the remaining 8.83% paid by the County. It should be noted the County’s VRS contribution rate takes into account the County’s election to offer eligible firefighters and EMTs increased retirement benefits through the VRS Hazardous Duty Supplement. The Hazard Duty Supplement allows covered employees to retire earlier by providing an annual supplement, currently equal to \$14,664, which begins at retirement and continues until normal retirement age under Social Security. The supplement is paid on top of the normal retirement benefit. Currently, career firefighters, EMTs and sworn law enforcement officers all are eligible for the Hazardous Duty Supplement. VRS does offer what is commonly referred to as the “enhanced hazardous duty supplement” to those localities that make this election. The enhanced supplement uses a service retirement multiplier of 1.85% as opposed to the 1.7% multiplier used for the basic supplement. The County has included the enhanced supplement to additional eligible employees other than the Sheriff who is mandated to receive this benefit by the State within the FY24 adopted budget.

OPERATING EXPENDITURES (continued)

4. **EMPLOYEE MEDICAL INSURANCE:** Employee medical insurance costs are projected to increase by 15% per information received from Anthem, the County’s insurance provider. The County does not expect to have its insurance renewal from Anthem until later on so actual costs may differ. For budgeting purposes, we have assumed the projected cost increase will be shared by both the employer and employee based on the percentage each contributes towards the total premium. The County currently pays for 80% of employee only coverage plus 50% of the additional cost associated with dependent/spouse coverage. The two tables below provide a summary of the cost of monthly health care for both the employer and employee based on the projected rates. The first table assumes the employee has employee-only coverage while second table assumes family coverage.

Monthly Premium Comparison (Employee Only Coverage)(High Option)				
	Fiscal Year	Fiscal Year		Percent
Monthly Premium:	2024	2023	Difference	Increase
Employer Share	\$ 538.15	\$ 467.96	\$ 70.19	15.0%
Employee Share	\$ 134.54	\$ 116.99	\$ 17.55	15.0%
Total Monthly Premium	\$ 672.69	\$ 584.95	\$ 87.74	15.0%

Monthly Premium Comparison (Family Coverage)(High Option)				
	Fiscal Year	Fiscal Year		Percent
Monthly Premium:	2024	2023	Difference	Increase
Employer Share	\$ 1,109.94	\$ 1,002.24	\$ 107.70	10.7%
Employee Share	\$ 706.32	\$ 577.12	\$ 129.20	22.4%
Total Monthly Premium	\$ 1,816.26	\$ 1,579.36	\$ 236.90	15.0%

Note: Premiums shown are for Key Care 15 Plus Plan.
Employee increase does not incorporate tax savings associated with the County POP plan.

5. **EMPLOYEE LIFE INSURANCE:** The County provides VRS administered group life insurance benefits to all full-time employees with the County responsible for the entire premium. It is assumed in FY24 that the contribution rate is expected to remain constant at 1.19% of covered payroll.
6. **WORKERS’ COMPENSATION:** The County has assumed that the County workers’ compensation experience modifier will remain constant at 1.07 for fiscal year 2024. Reduction of worker’s compensation exposure by providing employee training and education opportunities continues to prove as a positive investment.
7. **POST EMPLOYMENT BENEFITS:**

VRS Health Insurance Credit Program: The County participates in the VRS Health Insurance Credit Program which provides retirees with a reimbursement to assist with the cost of health insurance premiums. The program is administered solely by VRS and the credit amount controlled by the General Assembly. The monthly benefit is set at \$1.50 per year of creditable service and available only to those who retire with at least 15 years of service. The actuarially determined annual contribution rate is determined by VRS. It is currently .45% of eligible payroll and not projected to increase. Eligible payroll excludes that associated with state-supported employees. These employees receive the credit but it is funded entirely by the Commonwealth.

Significant Budget Assumptions

OPERATING EXPENDITURES (continued)

County Health Insurance Credit Program: The County also provides an additional Health Insurance Credit to retirees which is over and above the amount paid through the VRS Health Insurance Credit Program. This monthly benefit is set at \$2.50 per year of creditable service. The County has established a Trust for the purpose of accumulating and investing assets to fund this benefit. The adopted Annual Fiscal Plan assumes the County will contribute \$325 per employee or approximately \$94,250 with the majority coming from the General Fund.

The combined benefits of the VRS Health Insurance and County Health Insurance Credit provide for a monthly benefit equal to \$4.00 per year of creditable service. This is the same monthly credit afforded school employees under their mandated VRS program.

8. **SCHOOL DIVISION FUNDING:** The School Division will be allocated an additional \$575,937 in local funding which equates to 52.2% of the projected revenue increase associated with property taxes, local taxes and Non-Categorical Aid of the General Fund. This is the same percentage used last year to allocate new revenue between the County and School Division and is based on the revenue sharing formula.

FY24 School Board Local Funding Calculation			
	FY23	FY24	Increase
General Fund Property Tax Budget	\$ 29,011,239	\$ 29,810,686	\$ 799,447
General Fund Non-Categorical Aid (includes PPTRA)	3,085,680	3,085,680	-
General Fund Other Local Taxes Budget	10,202,180	11,764,843	1,562,663
Less dedicated revenue Property Tax Revenue for:			
E911 Commission	(271,655)	(271,655)	-
Cigarette tax	(422,000)	(1,250,782)	(828,782)
Meals tax	(500,000)	(930,000)	(430,000)
Tourism Commission	(66,000)	(66,000)	-
Total Revenue Subject to Share with School Board	\$ 41,039,444	\$ 42,142,772	\$ 1,103,328
Percent of Revenues Shared with School Division	52.2%	52.2%	
Adopted FY23 School Local Funding Budget			\$ 21,438,775
Increase in funding pursuant to traditional revenue share formula:			
New Revenue less amounts dedicated in FY24 x 52.2%			575,937
Adopted FY24 School Local Funding Budget			\$ 22,014,712

9. **COMPREHENSIVE SERVICES ACT (CSA):** The Comprehensive Services Act is a Virginia law designed to help troubled youths and their families. It requires parents, local agencies, State agencies, and service providers to work in unison to plan and provide services to children who have serious emotional or behavioral problems, who may need residential care or enhanced services beyond the capabilities of local agencies, foster care services or special education services. The responsibility for implementing and administering CSA related services falls on local Community Policy and Management Teams (CPMT). Costs associated with CSA are shared with the State. Typically, the County is responsible for 23% of these costs. The required local match is projected to remain level with the prior year at \$202,916.
10. **ADDITIONAL OPERATIONAL FUNDING:** Any additional appropriations made by the Board of Supervisors during FY23 which were determined to be of recurring nature are included in the adopted FY24 Annual Fiscal Plan. All other “new” initiatives for Fiscal Year 2024 that were adopted for funding are listed in the following table.

OPERATING EXPENDITURES (continued)

New Funding Initiatives for Fiscal Year 2024				
Fund/Department	Description	Operating Funds	Capital or 1-time Oper	Total Adopted
General Fund				
Building & Grounds	Social Services building exterior paint	\$ -	\$ 45,600	\$ 45,600
Building & Grounds	Animal Control building roof	-	32,000	32,000
Building & Grounds	County Administration building exterior doors	-	32,000	32,000
Building & Grounds	District Courthouse building door replacement	-	28,000	28,000
Building & Grounds	Circuit Courthouse building door replacement	-	6,500	6,500
Building & Grounds	911 Center driveway entrance	-	38,000	38,000
Building & Grounds	Buildings and Grounds fuel increase	1,800	-	1,800
Building & Grounds	Buildings and Grounds heating oil increase	7,200	-	7,200
Building & Grounds	Voter Registration building access control	-	35,000	35,000
Building & Grounds	County water and sewer system contract increase	500	-	500
Building & Grounds	New Commonwealth Attorney's building access control	-	35,000	35,000
Building & Grounds	Buildings and Grounds contract maintenance services increase	7,200	-	7,200
Building & Grounds	Buildings and Grounds leased vehicle	9,600	-	9,600
Building & Grounds	General District Courthouse boiler	-	49,900	49,900
Building & Grounds	HRSD sewage collection and treatment - downtown Accomac	29,500	-	29,500
Building & Grounds	Buildings and Grounds vehicle and equipment supplies	7,000	-	7,000
Building & Grounds	Buildings and Grounds leased equipment increase	3,000	-	3,000
Building & Grounds	Buildings and Grounds physical security enhancements	-	20,000	20,000
Building & Zoning	Advertising increase	9,000	-	9,000
Building & Zoning	Fuel increase	1,000	-	1,000
Building & Zoning	Vehicle lease	9,600	-	9,600
Comm. of Revenue	Personal property tax relief for certain VFR company members	123,550	-	123,550
Common. Attorney	Office furniture	-	2,000	2,000
Common. Attorney	Copier service plan upgrade	1,200	-	1,200
Common. Attorney	Body worn cameras data upgrade	5,376	-	5,376
Coop. Extension	State supported wage increase (local share)	1,972	-	1,972
County Administrator	Housing Coordinator	42,500	-	42,500
County Assessor	Mapper/Researcher	24,041	-	24,041
County Assessor	Postage	-	19,000	19,000
County Assessor	Software maintenance increase	1,300	-	1,300
County Attorney	Convention and education	150	-	150
County Attorney	Dues and membership	225	-	225
County Attorney	Office supplies	500	-	500
County Attorney	Books and subscriptions	280	-	280
Docks & Ramps	Schooner Bay repairs	-	49,900	49,900
Docks & Ramps	Folly Creek portable toilet rental	2,400	-	2,400
Electoral Board	Election official pay and staffing	1,608	-	1,608
Electoral Board	Maintenance service contracts	5,100	-	5,100
Electoral Board	Postage increase	950	-	950
Electoral Board	Dues and membership	20	-	20
Electoral Board	Increase printing and binding cost	7,480	-	7,480
Electoral Board	Electronic poll books	-	10,000	10,000
Environmental	Software maintenance increase	6,000	-	6,000
External Org.	Accomack Co. Health Department - decreased match percentage	59,118	-	59,118
External Org.	Accomack County School Board - additional funding per formula	575,937	-	575,937
External Org.	Chincoteague Chamber of Commerce - supplement	-	5,916	5,916
External Org.	EDA - wastewater study	-	90,000	90,000
External Org.	ESCSB - operating resources	4,081	-	4,081
External Org.	E911 Commission - Supplant reduction of Comm. Sales Tax	25,316	-	25,316
External Org.	E911 Commission - 5% salary increase	27,217	-	27,217
External Org.	E911 Commission - Employee benefit/holiday related increases	7,115	-	7,115
External Org.	E911 Commission - Regional Public Safety Radio System Manager	54,333	-	54,333
External Org.	ESPL - Heritage Center	84,547	-	84,547
External Org.	ESPL - Regional agreement balancing	36,746	-	36,746
External Org.	Star Transit - increased supplement	26,832	-	26,832
Finance	MIFI for remote work capability	1,440	-	1,440
Finance	Annual audit cost and other professional services	43,973	-	43,973
General District Court	Postage increase	19	-	19
Human Resources	Bonus pool for employees	3,000	-	3,000
Human Resources	Mileage	400	-	400
Human Resources	Board member fees	210	-	210
Information Tech.	Increase in support and maintenance costs	40,136	-	40,136
Information Tech.	Security camera maintenance and support	15,000	-	15,000
Information Tech.	Infrastructure support and maintenance	-	49,000	49,000

OPERATING EXPENDITURES (continued)

Information Tech.	Network switch replacement	-	45,000	45,000
Juvenile Probation	Office supplies	2,000	-	2,000
Litter Control	Fuel increase - Litter Control	1,500	-	1,500
Litter Control	Fuel increase - Sign Maintenance	2,500	-	2,500
Litter Control	Street sign materials	2,500	-	2,500
Litter Control	Dedicated roadside litter crew	255,000	-	255,000
n/a	"Rainy Day"/Stabilization Fund contribution per policy	-	867,000	867,000
n/a	Contingency set aside for employee classification and comp study	800,000	-	800,000
Planning	Vehicle fuel cost increase	3,878	-	3,878
Planning	Meeting advertisements	2,252	-	2,252
Planning	Postal services	2,300	-	2,300
Planning	Office equipment lease	2,302	-	2,302
Planning	Maintenance service contracts	7,755	-	7,755
Registrar	Postage increase	950	-	950
Registrar	Maintenance service contracts	600	-	600
Risk Management	Insurance increases	27,871	-	27,871
Sheriff	Painting walls and bars in Jail	-	16,122	16,122
Sheriff	Inmate medical outsourcing escalator	36,500	-	36,500
Sheriff	Inmate food services escalator	48,351	-	48,351
Sheriff	Security camera system	-	30,000	30,000
Sheriff	Vehicle purchase	-	18,300	18,300
Sheriff	Fuel increase	46,000	-	46,000
Sheriff	Flock cameras	1,250	14,400	15,650
Sheriff	Demolition and debris cleanup	7,500	-	7,500
Solid Waste	Lease service vehicle	9,600	-	9,600
Solid Waste	Vehicle lift covers and adapters	-	15,000	15,000
Solid Waste	Air conditioning machine for R1234	-	6,800	6,800
Solid Waste	Garage air conditioning	-	30,000	30,000
Solid Waste	Garage bathroom remodel	-	10,000	10,000
Solid Waste	Convenience Center landfill disposal services	141,942	-	141,942
Treasurer	Postage	7,500	-	7,500
Various	Salary increase eff. 7/1/22 for County & State supported employee	714,150	-	714,150
Various	VRS hazardous duty multiplier increase	62,640	-	62,640
Various	Employee health insurance premium increase	186,852	-	186,852
Airport Fund				
Operations	Access control system	-	10,000	10,000
Operations	Pull behind sweeper	-	8,000	8,000
Operations	Obstruction removal - phase 4	-	43,869	43,869
Operations	Emergency generator and site work	-	39,000	39,000
Capital Projects Fund				
Building & Grounds	County Administration building downstairs bathrooms	-	140,000	140,000
Building & Grounds	Seed funds for County office space needs	-	700,000	700,000
Building & Grounds	County Administration and Sheriff's Office parking lot repaving	-	540,000	540,000
Building & Grounds	Social Services parking lot repairs	-	138,000	138,000
Building & Grounds	E911 parking lot repairs	-	180,000	180,000
Building & Grounds	District Courthouse carpet replacement	-	90,000	90,000
Building & Grounds	Old Library roof repairs	-	125,000	125,000
Building & Grounds	Water system inventory	-	60,000	60,000
Building & Zoning	Derelect building removal	-	150,000	150,000
Building & Zoning	Dangerous building enforcement	-	50,000	50,000
Docks & Ramps	Quinby Harbor improvements	-	50,000	50,000
Docks & Ramps	Greenbackville Harbor parking expansion	-	275,000	275,000
Docks & Ramps	Folly Creek commercial dock replacement	-	80,000	80,000
Docks & Ramps	Johnson's Wharf drive-on dock replacement	-	318,000	318,000
Docks & Ramps	Quinby Harbor bulkhead and pier replacement	-	106,750	106,750
Information Tech.	ERP system	95,000	602,956	697,956
Sheriff	Vehicle	-	82,000	82,000
Solid Waste	Garage parking lot	-	165,000	165,000
Solid Waste	Grangeville Convenience Center parking lot paving	-	95,800	95,800
Consolidated EMS Fund				
Operations	Salary increase effective 7/1/23 - 6.5%	316,433	-	316,433
Operations	Classification and compensation study results set aside	200,000	-	200,000
Operations	VRS hazardous duty multiplier increase	18,246	-	18,246
Operations	Employee health insurance premium increase	62,299	-	62,299
Operations	Public Safety Deputy Director	99,648	-	99,648
Operations	Hazmat trailer	-	115,000	115,000
Operations	Paint roof	-	16,500	16,500

OPERATING EXPENDITURES (continued)

Landfill Fund				
Operations	Salary increase effective 7/1/23 - 6.5%	56,575	-	56,575
Operations	Classification and compensation study results set aside	50,000	-	50,000
Operations	VRS hazardous duty multiplier increase	3,050	-	3,050
Operations	Employee health insurance premium increase	11,745	-	11,745
Operations	Fuel increase	4,000	-	4,000
Operations	Permagnate injection program	19,000	-	19,000
Operations	North Landfill service truck	-	65,000	65,000
Operations	Walking trailer floor	-	155,000	155,000
TOTAL ALL FUNDS		4,625,161	6,001,313	10,626,474

CAPITAL/ONE-TIME OPERATING EXPENDITURES

1. **FISCAL YEAR 2022 UNASSIGNED FUND BALANCE (SURPLUS) PARTIALLY TO BE USED FOR 1-TIME OPERATING AND CAPITAL EXPENDITURES:** The adopted annual fiscal plan assumes a portion of the General Fund surplus remaining from fiscal year 2022 of \$10,040,481 (aka unassigned fund balance) together with FY23 approved uses listed below will be used to address capital needs in FY24 and to make the next scheduled contribution to the County “Rainy Day” Fund. Individual uses are outlined in the *Budget Summary Section*.

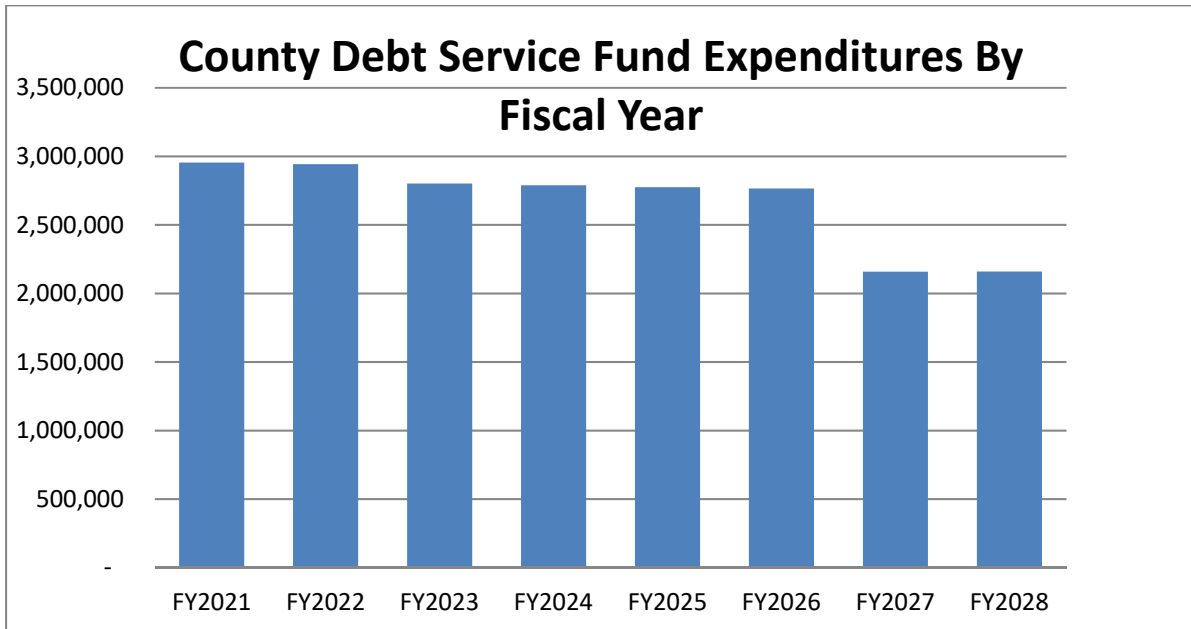
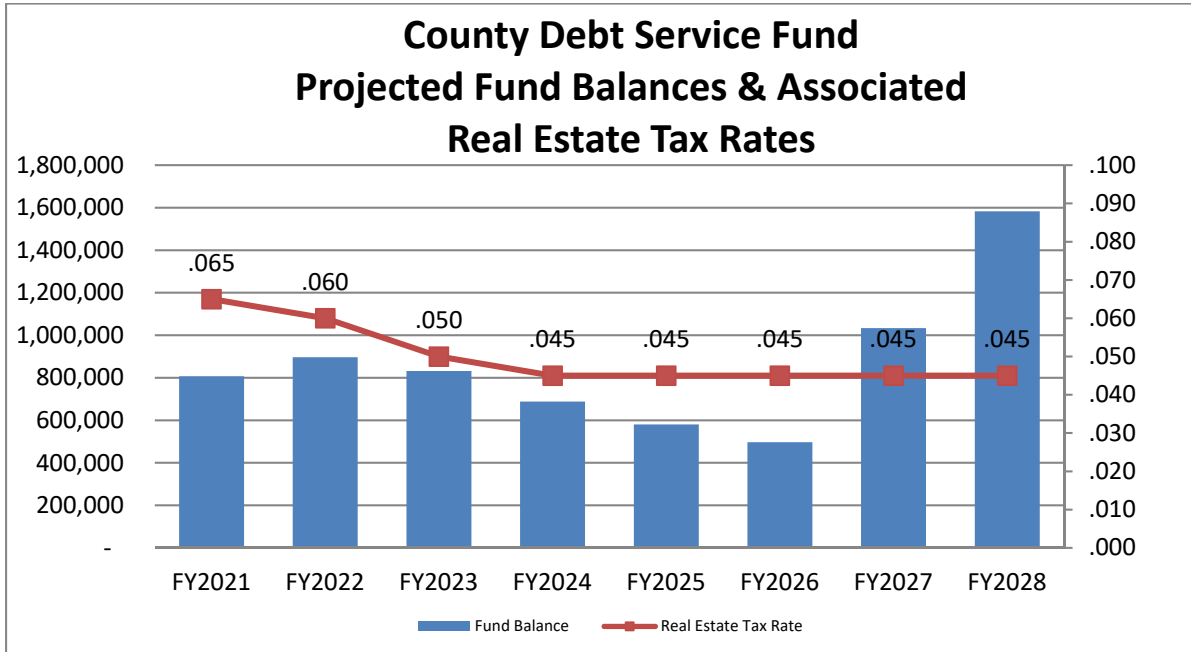
Analysis of FY22 Unassigned Fund Balance	
FY22 Unassigned Fund Balance as of 6/30/2022	\$ 10,040,481
Approved Uses in FY23:	
12/14/22 School Board local carryover	(3,142,588)
Remainder available for FY24 one-time uses	6,897,892
Adopted FY24 Uses by Category:	
Rainy Day Fund contribution	\$ 867,000
IT Infrastructure replacement	94,000
Docks and Ramps construction and improvements	879,650
EDA Wastewater study	90,000
ERP implementation and system	602,956
Building and land improvements	2,811,922
Vehicles & Equipment - various departments	176,500
Other	26,916
Total Adopted Uses	5,548,944
Difference (remainder available)	\$ 1,348,948

2. **ENTERPRISE FUND CAPITAL EXPENDITURES:** The table above is focused on one-time operating and capital purchases funded by the General Fund. The Landfill Enterprise Fund contains additional adopted capital spending of \$200,000 for landfill equipment. The Airport Enterprise Fund contains additional adopted capital spending of \$101,869 for the County’s local share of various Airport projects. Individual uses are outlined in the *Budget Summary Section*.

3. **ESTABLISHING A RECURRING REVENUE STREAM TO FUND CAPITAL PURCHASES NEEDED:** Historically, the County has relied on either debt or unassigned fund balance to fund capital. Using fund balance and debt only to finance annual capital acquisitions is not a viable long-term approach to maintaining the County’s facilities and infrastructure at an acceptable level while at the same time remaining financially sound. This adopted annual fiscal plan uses more than half of the County’s unassigned fund balance as noted in the chart above in FY24 and the remainder will be able to address some of the County’s most critical infrastructure needs in the future. However, this is not the norm and a recurring revenue stream needs to be designated to fund a portion of the County’s capital needs now and into the future.

DEBT

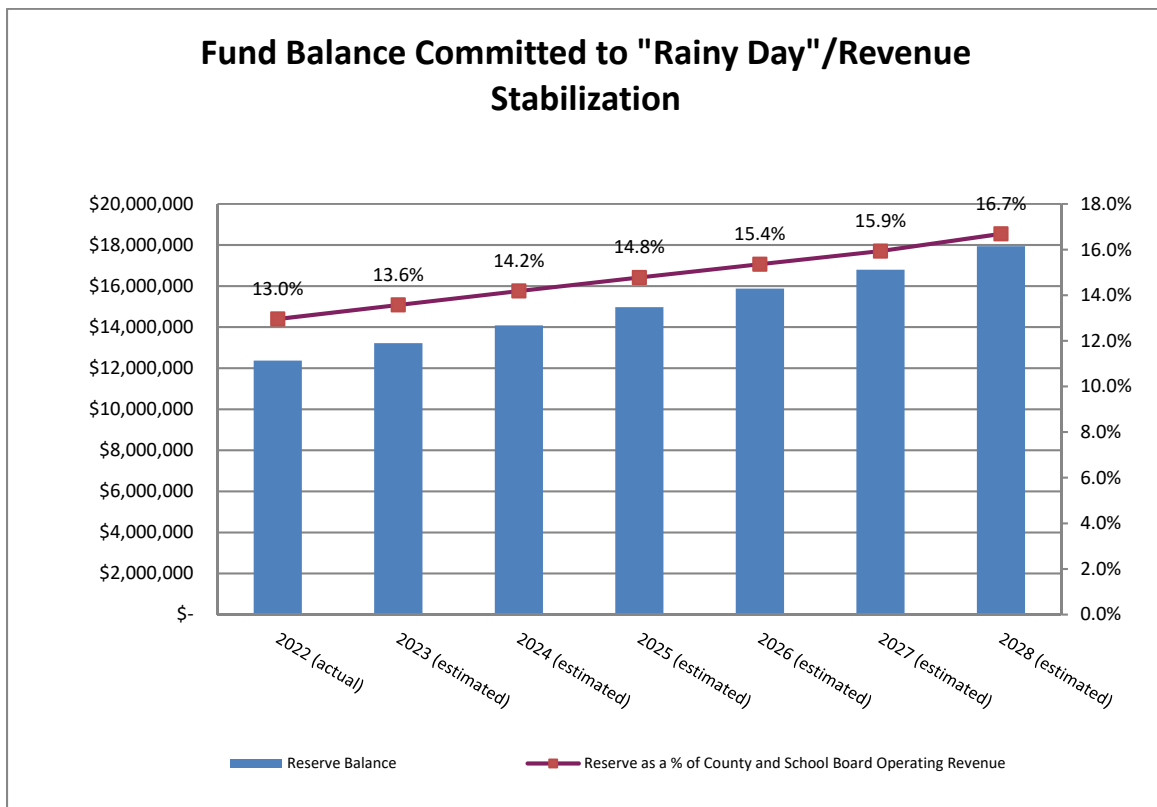
1. **DEBT SERVICE FUND BALANCE PROJECTIONS:** The fund balance forecast for the County’s Debt Service Fund is shown below. The intent of the chart is to show that sufficient funds exist in the County Debt Service Fund to cover existing debt service requirements and that associated with any capital financing recommended in this fiscal plan. The second chart shows total current and future debt service paid from the County Debt Service Fund.



2. **DEBT COMPLIANCE GUIDELINES:** The adopted annual fiscal plan maintains compliance with all debt ratio guidelines listed in the *Fiscal Policies* section. For more information, the Statistical Section of the document contains a separate section on debt policy compliance.

RESERVES & CONTINGENCIES

1. **RAINY DAY/REVENUE STABILIZATION FUND:** The County will continue with its plan to increase its Rainy Day/Revenue Stabilization committed fund balance to 16.7% of budgeted revenues by designating an additional \$867,000 to the reserve in FY24. The plan called for this goal to be reached by FY22 originally; however, given expenditure growth by both the County and Accomack County Schools, funding to the goal had to be extended. Please see the detailed chart below expanding the time line out to fiscal year 2028. The Government Finance Officers Association recommends that governments, regardless of size, maintain an unrestricted balance of no less than two months of regular operating expenditures or operating revenues which translates into 16.7% for the County. The FY24 additional contribution is projected to bring the balance up to 14.2% of budgeted revenues or \$14,084,051.



2. **BUDGET CONTINGENCY:** The County will continue to budget an operating contingency at a minimum of .5% of budgeted general fund expenditures and other uses. This operating contingency is necessary to meet unexpected obligations that may arise during the fiscal year. The fiscal year 2024 operating contingency is \$267,357.



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Financial Summaries Section

FY24 Adopted Budget Summary by Fund

Primary Government

General Fund	Special Revenue Funds						Total Non-Major Funds
	Operations	Virginia Public Assistance	Comprehensive Youth Services	Consolidated Emergency Medical Services	Stormwater Fund	Consolidated Fire & Rescue Services	
Beginning Fund Balance	\$ 20,114,944	\$ -	\$ -	\$ 4,008,238	\$ 10,555	\$ 5,791	\$ 164,897
Revenues and Other Sources:							
General property taxes	30,011,902	-	-	4,853,771	-	1,835,147	83,947
Other local taxes	11,755,843	-	-	-	-	-	127,500
Permits, privilege fees, and licenses	441,500	-	-	-	30,903	-	-
Fines and forfeitures	150,000	-	-	-	-	-	-
Revenue from use of money & property	1,067,066	-	-	-	-	-	-
Charges for services	572,907	-	-	-	-	-	-
Miscellaneous revenue	27,000	-	100,274	-	-	-	13,700
Recovered costs	170,205	-	-	-	-	-	2,500
Commonwealth aid	8,257,018	1,711,628	778,826	64,964	-	41,188	89,000
Federal aid	272,152	2,474,753	-	-	-	-	1,000
Other financing sources	178,760	944,084	202,916	-	160,780	-	926,615
Total Revenue and Other Sources	52,904,353	5,130,465	1,082,016	4,918,735	191,683	1,876,335	1,244,262
Expenditures and Other Uses:							
General government administration	6,294,581	-	-	-	-	-	-
Judicial administration	2,153,538	-	-	-	-	-	127,500
Public safety	9,345,980	-	-	6,894,662	-	1,780,170	1,030,315
Public works	5,775,356	-	-	-	-	-	-
Health & welfare	1,197,149	5,130,465	1,082,016	-	-	-	53,590
Education	22,055,740	-	-	-	-	-	-
Parks, recreation & cultural	1,168,499	-	-	-	-	-	-
Planning & community development	1,727,106	-	-	-	202,238	-	-
Nondepartmental	1,067,357	-	-	-	-	-	-
Debt service							
Principal	251,600	-	-	-	-	-	-
Interest and fiscal charges	39,136	-	-	-	-	-	-
Other uses	6,443,573	-	-	179,760	-	-	-
Total Expenditures and Other Uses	57,519,615	5,130,465	1,082,016	7,074,422	202,238	1,780,170	1,211,405
Ending Fund Balance	\$ 15,499,682	\$ -	\$ -	\$ 1,852,551	\$ -	\$ 101,956	\$ 197,754

Notes:

This summary presents a consolidated picture of the Primary Government Budget. Sources, uses, and beginning and ending fund balances are shown for each fund. Non-major funds are consolidated into one column. Non-Major funds consist of the Law Library Fund, Greenbackville/Captains Cove Mosquito Control Fund, Court Security Fund, Drug Seizures Fund, Fire Programs Fund, Hazardous Materials Response Fund, Emergency 911 Fund and Rehabilitation Projects Fund.

Beginning & ending fund balances shown above represent only that portion of fund balance that is available for appropriation including the General Fund Rainy Day/Revenue Stabilization Committed Fund Balance which may be used in emergency situations.

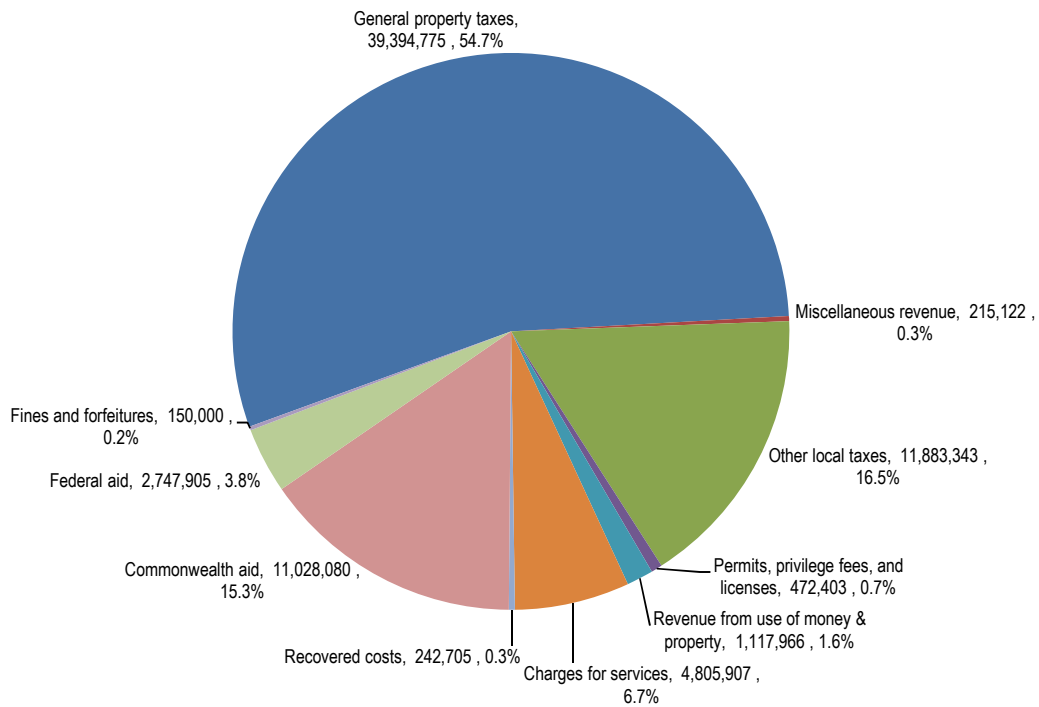
Beginning and ending fund balances of the Consolidated Emergency Medical Services Fund, Greenbackville/Captains Cove Mosquito Control and Debt Service Funds are only available for fire and rescue services, insect control and the repayment of debt, respectively.

Ending fund balance of the Landfill Fund includes amounts restricted for future landfill closure and post-closure costs and to meet minimum working capital requirements.

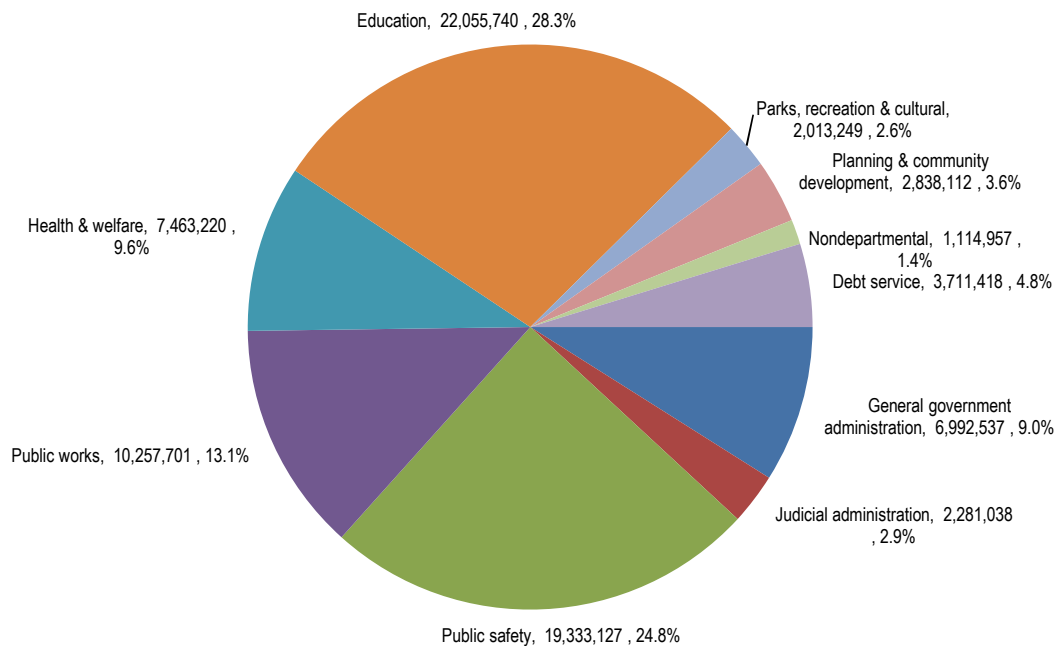
General Fund beginning fund balance excludes portion reserved for reappropriation to the Accomack County Schools

Primary Government							Component Units
Capital Project Funds	Debt Service Funds	Enterprise Funds					
County Capital Projects	Debt Service	Parks & Recreation Revolving	Airport	Landfill	Water & Sewer	Totals Primary Government	Economic Development Authority
\$ -	\$ 694,663	\$ 11,283	\$ 170,062	\$ 1,114,519	\$ (271,805)	\$ 26,023,147	\$ 30,877
-	2,610,008	-	-	-	-	39,394,775	-
-	-	-	-	-	-	11,883,343	-
-	-	-	-	-	-	472,403	-
-	-	-	-	-	-	150,000	-
-	-	-	50,900	-	-	1,117,966	-
-	-	15,000	188,000	3,680,000	350,000	4,805,907	-
-	73,648	-	500	-	-	215,122	-
-	-	-	-	70,000	-	242,705	-
-	82,376	-	3,080	-	-	11,028,080	-
-	-	-	-	-	-	2,747,905	-
4,043,506	-	-	166,672	-	-	6,623,333	97,500
4,043,506	2,766,032	15,000	409,152	3,750,000	350,000	78,681,539	97,500
697,956	-	-	-	-	-	6,992,537	-
-	-	-	-	-	-	2,281,038	-
282,000	-	-	-	-	-	19,333,127	-
2,233,800	-	-	-	2,248,545	-	10,257,701	-
-	-	-	-	-	-	7,463,220	-
-	-	-	-	-	-	22,055,740	-
829,750	-	15,000	-	-	-	2,013,249	-
-	-	-	558,768	-	350,000	2,838,112	97,500
-	-	-	-	47,600	-	1,114,957	-
-	2,259,365	-	-	556,094	-	3,067,059	-
-	520,917	-	-	84,306	-	644,359	-
-	-	-	-	-	-	6,623,333	-
4,043,506	2,780,282	15,000	558,768	2,936,545	350,000	84,684,432	97,500
\$ -	\$ 680,413	\$ 11,283	\$ 20,446	\$ 1,927,974	\$ (271,805)	\$ 20,020,254	\$ 30,877

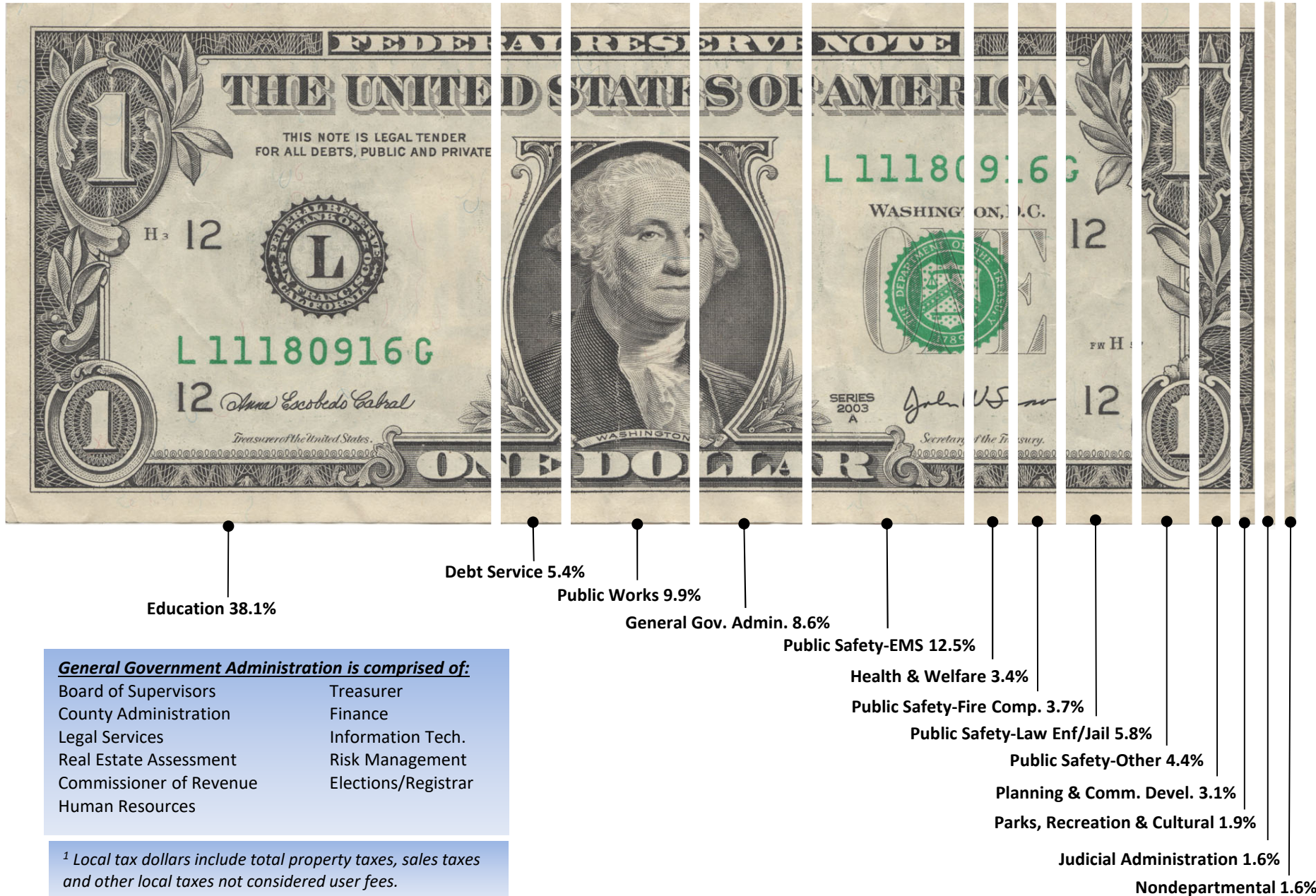
**Fiscal Year 2024 Adopted Budget
Where The Money Comes From**



**Fiscal Year 2024 Adopted Budget
Where The Money Goes**



Where Your LOCAL Tax Dollars Go (FY24) ¹



General Government Administration is comprised of:

Board of Supervisors	Treasurer
County Administration	Finance
Legal Services	Information Tech.
Real Estate Assessment	Risk Management
Commissioner of Revenue	Elections/Registrar
Human Resources	

¹ Local tax dollars include total property taxes, sales taxes and other local taxes not considered user fees.

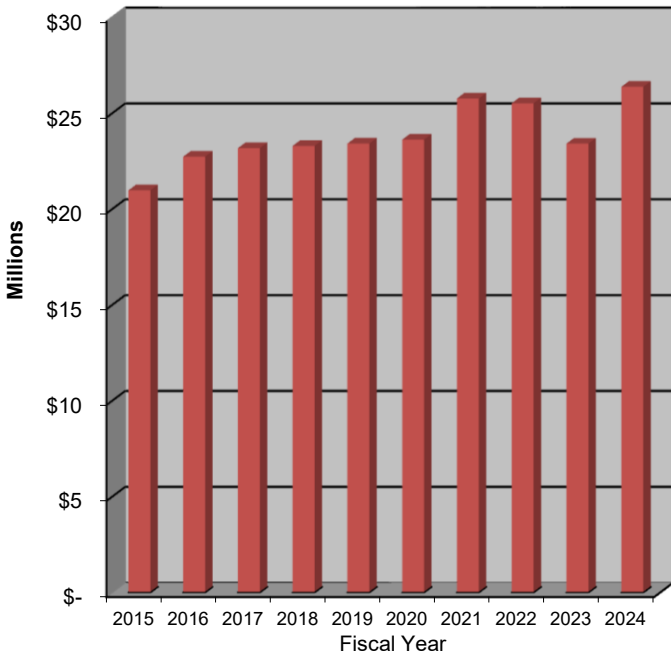
Financial Summaries Section

Major Revenue Analysis

The following major revenue sources represent approximately 84% of total revenue for all appropriated funds. Each major revenue source is accompanied by a graph illustrating both actual revenue (2015-2022) and estimated revenue (2023-2024). The method used to estimate and major factors impacting each major revenue source are also discussed.

Real Estate Taxes

**Real Estate Taxes
(All funds)**



Discussion:

Real estate taxes represent the County's single largest revenue source accounting for 37% of all estimated revenue for FY24. New construction analysis and delinquency rates are the primary factors that guide this revenue estimate. The FY2024 estimate is based on a current collection rate of 97.0% for installment 1 & 92.2% for installment 2. These collection rates are slightly higher than those used to calculate last year's estimate. The FY2023 estimate assumes 1% growth for calendar year 2023 values and 1% for 2024. The growth rates were obtained from discussions with the Department of Assessment. Note that the real estate tax revenue shown in the chart includes those levied on public service corporations.

% change from prior fiscal year adopted budget

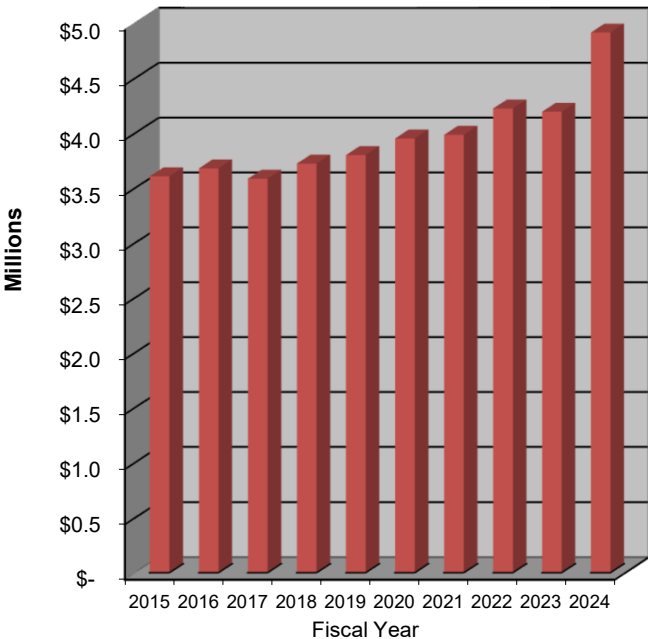
12.7%

Adopted Fiscal Year 2024 Tax Rates/Values:

No increase in the real estate tax rates was adopted.

Shared Expense Reimbursements

Shared Expense Reimbursements



Discussion:

Shared expense reimbursements are revenues received from the Commonwealth for the Commonwealth's share of expenditures in activities that are considered to be a state/local responsibility. These activities are primarily those of Constitutional Offices including operation of the County jail. Shared expense reimbursements represent approximately 7% of all estimated fiscal year 2024 revenues. Reimbursements are estimated by applying Commonwealth reimbursement formulas to estimated expenditures or to estimated inmate days.

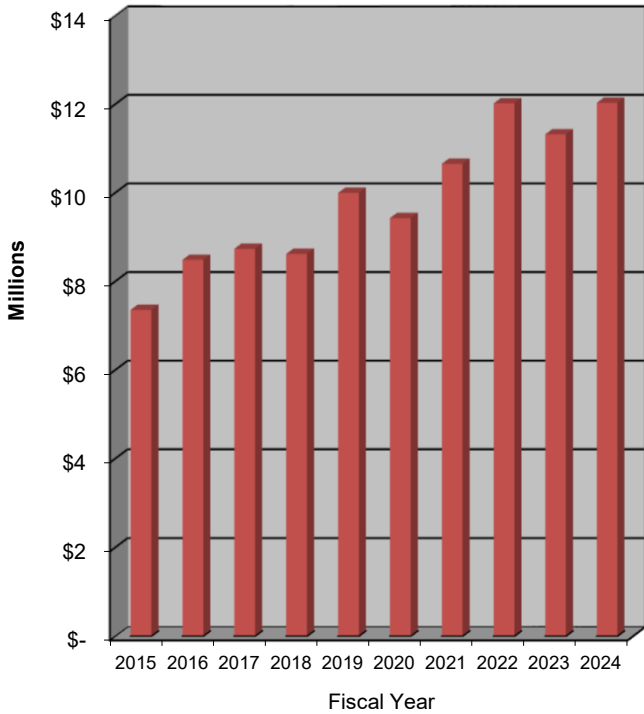
% change from prior fiscal year adopted budget

17.2%

Major Revenue Analysis-continued

Personal Property Taxes

**Personal Property Taxes
(All funds)**



Discussion:

Personal property taxes represent the County's second largest revenue source accounting for 17% of all estimated revenue for FY24. Trend analysis coupled with an analysis of DMV records and delinquency rates are the primary tools used to estimate this revenue. The FY24 estimate is based on a current collection rate of 87% for installment 1 and 81% for installment 2 which remain constant to those used to develop last years' budget. A 3% increase in vehicle and mobile home and boat values is anticipated. Collection rates are determined by an analysis of the County's aged tax receivables.

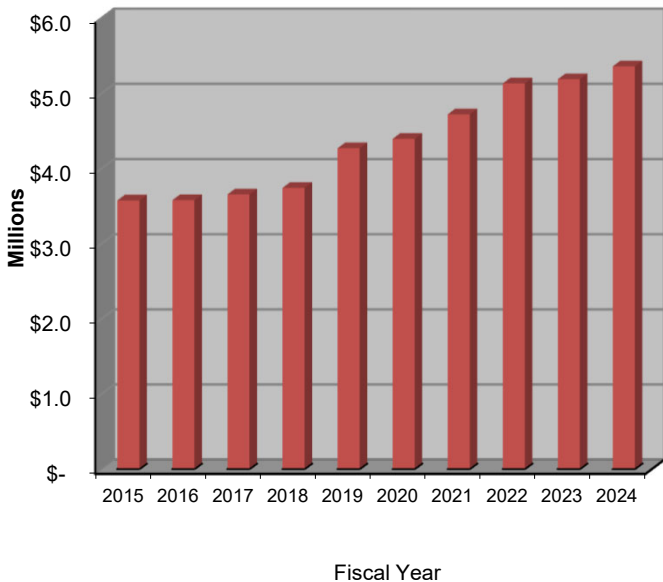
% change from prior fiscal year adopted budget
6.3%

Adopted FY2024 Tax Rates and PPTRA relief %

Adopted with the FY24 plan, the new class of personal property for taxation purposes that includes automobiles, trucks with a 7,500 pounds gross weight or less, motorcycles, mopeds, all-terrain vehicles, off-road motorcycles, campers and other recreational vehicles created in FY23 will be eliminated. As this class of personal property was authorized only temporary, the elimination was expected. The tax rate for all personal property will be \$3.72 per \$100 of assessed value which is unchanged from the "all other taxable personal property" class for the previous year. The PPTRA relief percentage will remain constant at 38% in FY24.

Local Sales and Use Taxes

Local Sales and Use Taxes



Discussion:

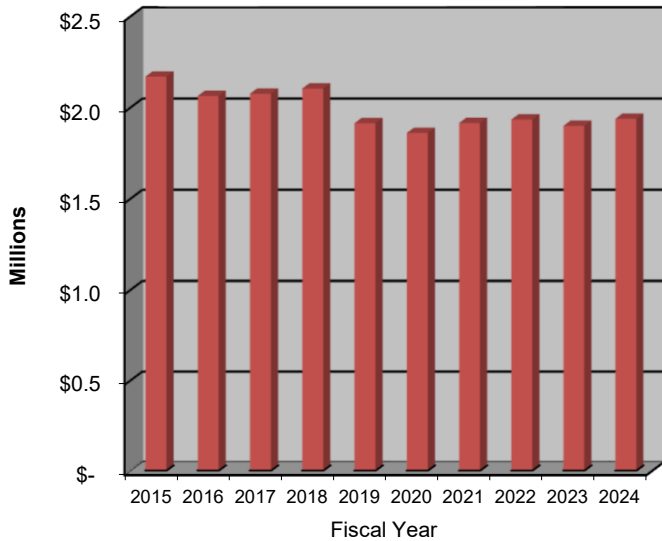
The Commonwealth of Virginia's sales and use tax rate is 5.3% with 1% remitted back to the jurisdiction from where the tax was collected. Local sales and use taxes represent approximately 8% of all estimated revenue for fiscal year 2024. Trend analysis and monthly review of sales tax data by the Commissioner are primarily used to estimate this revenue.

% change from prior fiscal year adopted budget
3.3%

Major Revenue Analysis-continued

Consumer Utility Taxes, Telecommunication Licensure/Franchise Taxes and Telecommunications Sales and Use Taxes

Consumer Utility Taxes, Public Service Licensure Taxes & Telecommunication Sales & Use Tax



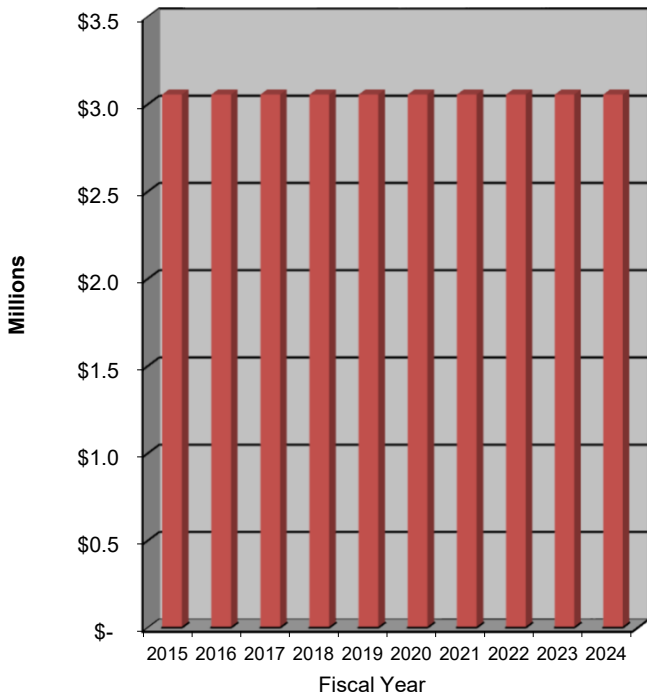
Discussion:

Prior to FY2008, the County collected consumer utility taxes, licensure taxes, and/or franchise fees from electric, telephone and cable companies providing service in the County. Effective 1/1/07, County taxes levied on telecommunications providers were replaced with a State controlled sales and use tax. Taxes on electricity services were unaffected by this change. For comparison purposes, consumer utility taxes, licensure taxes, franchise fees and State telecommunication sales and use taxes are shown together. In total, these taxes represent 3% of all estimated revenue for fiscal year 2024. The County primarily uses trend analysis to estimate these taxes.

% change from prior fiscal year adopted budget
2.1%

Personal Property Tax Relief Act (PPTRA) Aid

PPTRA Aid (All funds)



Discussion:

In 1998, the General Assembly passed the Personal Property Tax Relief Act (PPTRA). The purpose of this legislation was to gradually eliminate the personal property tax on personal use automobiles by increasing state funding to localities. Localities were reimbursed for tax relief granted based on Commonwealth guidelines. In FY07, state funding moved from a reimbursement basis to a pro rata share of a capped amount effectively reducing the funding the County would have otherwise received. The County's share of this capped amount was determined by the Auditor of Public Accounts (APA) and is not expected to increase in future years. PPTRA aid represents 5% of all FY24 estimated revenue.

% change from prior fiscal year adopted budget
0%

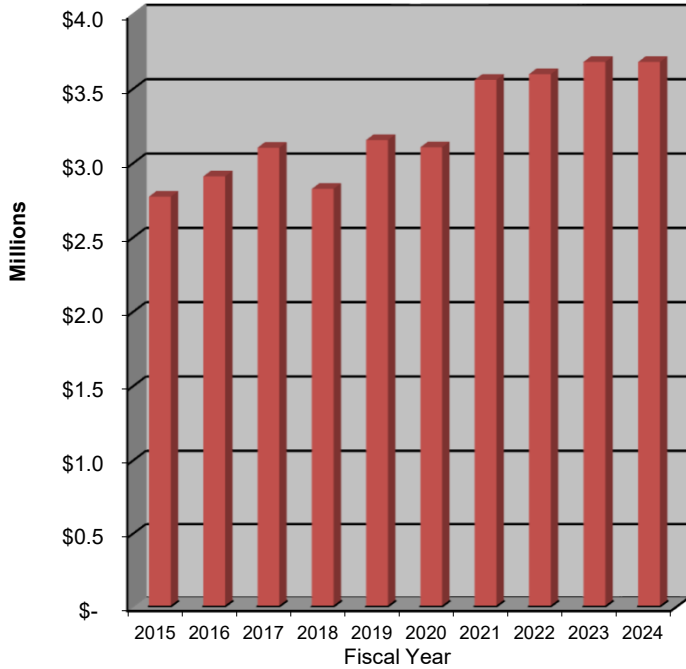
% of Tax Relief Changes:

The amount of PPTRA aid and the value of total County personal use vehicles dictate the level of tax relief that can be granted. As values increase, the level of tax relief must decrease in order to stay within the capped amount of aid available. The PPTRA remains constant at 38% in FY24 .

Major Revenue Analysis-continued

Landfill Tipping Fees

Landfill Tipping Fees



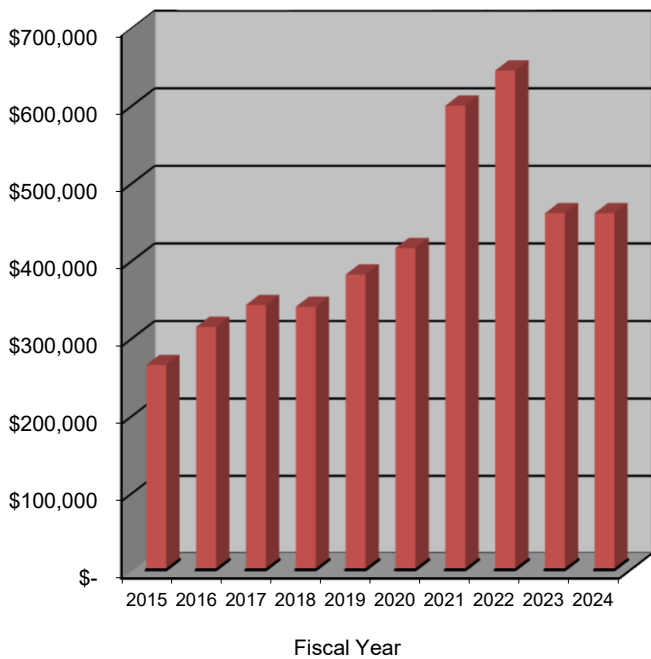
Discussion:

Landfill tipping fees are user fees charged for waste disposal at the County's Landfills & Transfer Stations. Fees are based on waste weight and are determined each year based on the estimated cost to operate and close each facility. All cost calculations are performed using the full accrual basis of accounting. Total estimated revenue is derived by applying the calculated fee to the estimated billable waste stream. The County has maintained the estimated volume of incoming waste from the prior year assuming a billable waste stream in tons of 45,527 for FY24. Landfill tipping fees represent 6% of all estimated revenue for fiscal year 2024.

% change from prior fiscal year adopted budget
0.0%

Recordation & Wills Taxes

Recordation & Wills Taxes



Discussion:

Recordation taxes are composed mainly of taxes imposed on the transfer of property. The tax rates are set by the Code of Virginia and collected by the Clerk of Circuit Court. Transfer taxes are impacted highly by both the number of property sales in the County and the fair market value of the property sold. Recordation and wills taxes represent 1% of total estimated revenue for FY24.

% change from prior fiscal year adopted budget
0.0%

Financial Summaries Section

Revenue and Other Sources Summary

	Actual Fiscal Year 2021	Actual Fiscal Year 2022	Adopted Budget Fiscal Year 2023	Adopted Budget Fiscal Year 2024	Percentage Change From Fiscal Year 2023 to 2024
GENERAL FUND					
General property taxes	27,856,094	29,389,390	29,011,239	30,011,902	3.45%
Real property taxes	15,207,929	15,535,759	15,903,195	16,433,058	3.33%
Public services taxes	1,862,259	1,546,221	1,698,384	1,609,175	-5.25%
Personal property taxes	9,798,704	11,355,088	10,511,660	11,071,669	5.33%
Mobile home taxes	96,826	103,309	98,000	98,000	0.00%
Penalties - all taxes	458,332	457,964	400,000	400,000	0.00%
Interest - all taxes	432,044	391,049	400,000	400,000	0.00%
Other local taxes	8,945,835	9,939,476	10,202,180	11,755,843	15.23%
Local sales and use taxes (net of town distributions)	4,724,877	5,135,747	5,191,259	5,362,857	3.31%
Telecommunications sales and use taxes	756,940	734,691	740,004	740,004	0.00%
Consumers' utility taxes	1,158,761	1,200,126	1,160,000	1,199,000	3.36%
Public service license taxes	55,233	51,761	55,000	55,000	0.00%
Vehicle license fees	648,287	723,023	643,717	700,000	8.74%
Bank stock taxes	21,370	48,511	21,500	21,500	0.00%
Recordation and wills taxes	598,679	644,067	460,000	460,000	0.00%
Hotel and motel room taxes	898,193	960,636	930,000	958,000	3.01%
Court filing fees	18,140	15,739	15,000	15,000	0.00%
Business, professional and occupation license taxes	64,705	66,555	63,000	63,000	0.00%
Cigarette Tax	-	-	422,000	1,250,782	196.39%
Meals Tax	-	357,770	500,000	930,000	86.00%
Other	650	850	700	700	0.00%
Permits, privilege fees, and licenses	385,743	468,139	432,800	441,500	2.01%
Animal licenses	4,155	4,146	4,000	4,000	0.00%
Zoning permits	(1,304)	890	31,000	31,000	0.00%
Building permits	300,288	327,052	300,000	300,000	0.00%
Electrical permits	-	43,463	5,000	5,000	0.00%
Erosion & sediment control permits	11,705	10,375	12,000	12,000	0.00%
Health department permits	16,550	18,850	20,000	20,000	0.00%
Wetlands fees	21,023	25,332	5,000	5,000	0.00%
Land use application fees	27,750	19,500	36,000	36,000	0.00%
Boating Facility permits	3,049	16,577	8,000	16,000	100.00%
Other	2,527	1,954	11,800	12,500	5.93%
Fines and forfeitures	40,094	91,655	150,000	150,000	0.00%
Revenue from use of money & property	511,876	230,102	527,066	1,067,066	102.45%
From use of money	26,438	(256,418)	60,000	600,000	900.00%
From use of property	485,438	486,520	467,066	467,066	0.00%
Charges for services	410,748	608,372	569,155	572,907	0.66%
For public safety	292,823	230,926	280,155	280,155	0.00%
For judicial administration	2,603	2,189	3,000	3,000	0.00%
For general government administration	29,844	295,957	216,000	219,752	1.74%
For public works	85,478	79,300	70,000	70,000	0.00%
Miscellaneous revenue	140,385	102,422	27,000	27,000	0.00%

Financial Summaries Section

Revenue and Other Sources Summary

	Actual Fiscal Year 2021	Actual Fiscal Year 2022	Adopted Budget Fiscal Year 2023	Adopted Budget Fiscal Year 2024	Percentage Change From Fiscal Year 2023 to 2024
GENERAL FUND-CONTINUED					
Recovered costs	365,304	602,021	169,142	170,205	0.63%
For judicial administration	19,919	21,579	21,392	22,455	4.97%
For public works	250,073	169,096	3,000	3,000	0.00%
For general government administration	44,393	212,748	89,000	89,000	0.00%
For health & welfare	9,854	68,924	-	-	0.00%
For public safety	11,840	24,190	45,750	45,750	0.00%
Other	29,225	105,484	10,000	10,000	0.00%
Commonwealth aid	7,214,497	7,656,250	7,525,918	8,257,018	9.71%
Motor vehicle carrier's tax	17,532	39,578	20,000	20,000	0.00%
Rolling stock tax	1,792	-	2,000	2,000	0.00%
Mobile home titling tax	40,735	113,893	52,000	52,000	0.00%
Games of skill	55,872	4,608	-	-	0.00%
Personal property tax relief	2,866,638	2,865,418	2,866,680	2,866,680	0.00%
Commonwealth Attorney shared expenditures	350,340	368,057	389,790	422,987	8.52%
Sheriff shared expenditures	2,767,955	2,988,439	2,960,730	3,565,398	20.42%
Commissioner of Revenue shared expenditures	113,150	119,030	121,064	145,610	20.28%
Treasurer shared expenditures	126,731	133,637	135,715	150,341	10.78%
Registrar/Electoral Board shared expenditures	46,063	72,133	63,102	72,133	14.31%
Clerk of Circuit Court shared expenditures	325,280	342,844	315,958	350,981	11.08%
Jail per diems	252,808	198,100	206,756	206,756	0.00%
Litter prevention program	19,948	26,832	20,000	20,000	0.00%
"Four For Life" program	37,756	30,779	-	-	0.00%
Juvenile crime control program	36,269	36,269	36,268	36,268	0.00%
Victim/Witness assistance program	26,652	19,772	31,415	31,975	1.78%
Community corrections grant	111,763	233,983	99,329	108,778	9.51%
Pre-Trial service grant	-	44,121	205,111	205,111	0.00%
Other Commonwealth categorical aid	17,213	18,757	-	-	0.00%
Federal aid	4,031,665	4,617,728	273,113	272,152	-0.35%
Payments in lieu of taxes	30,004	30,736	30,004	30,004	0.00%
Chincoteague Refuge revenue sharing	75,390	74,770	91,000	75,000	-17.58%
Social services indirect costs	104,554	124,215	75,000	100,000	33.33%
CARES Act	3,572,889	1,112,141	-	-	0.00%
American Rescue Plan Act	-	3,138,502	-	-	0.00%
Homeland security related grants	81,300	28,011	-	-	0.00%
Emergency management grants	57,571	48,152	-	-	0.00%
Selective enforcement grant	-	17,627	-	-	0.00%
Victim / witness assistance grant	79,932	38,474	74,609	67,148	-10.00%
Other Federal categorical aid	30,025	5,100	2,500	-	-100.00%
Other financing sources	128,760	3,238,991	178,760	178,760	0.00%
Transfers from other funds	128,760	3,131,790	178,760	178,760	0.00%
Transfers from lease purchase loans	-	107,201	-	-	0.00%
TOTAL GENERAL FUND	50,031,001	56,944,546	49,066,373	52,904,353	7.82%

Financial Summaries Section

Revenue and Other Sources Summary

	Actual Fiscal Year 2021	Actual Fiscal Year 2022	Adopted Budget Fiscal Year 2023	Adopted Budget Fiscal Year 2024	Percentage Change From Fiscal Year 2023 to 2024
VIRGINIA PUBLIC ASSISTANCE FUND					
Commonwealth aid	1,130,220	1,260,335	1,711,628	1,711,628	0.00%
Welfare related aid	1,130,220	1,249,029	1,711,628	1,711,628	0.00%
COVID 19 relief	-	11,306	-	-	0.00%
Federal aid	2,073,362	2,235,315	2,474,753	2,474,753	0.00%
Welfare related aid	2,073,362	2,235,315	2,474,753	2,474,753	0.00%
Other financing sources	762,113	719,959	861,543	944,084	9.58%
Transfer from General Fund	762,113	719,959	861,543	944,084	9.58%
TOTAL VIRGINIA PUBLIC ASSISTANCE FUND	3,965,695	4,215,609	5,047,924	5,130,465	1.64%
COMPREHENSIVE YOUTH SERVICES FUND					
Miscellaneous revenue	84,511	87,627	100,274	100,274	0.00%
Grant matching funds from Northampton County/other	84,511	87,627	100,274	100,274	0.00%
Commonwealth aid	508,996	509,978	778,826	778,826	0.00%
Pooled CSA funds	487,422	488,404	759,205	759,205	0.00%
CSA administration grant	21,574	21,574	19,621	19,621	0.00%
Other financing sources	65,190	70,676	202,916	202,916	0.00%
Transfer from General Fund-Pool Match	61,909	67,395	200,000	200,000	0.00%
Transfer from General Fund-Admin Match	3,281	3,281	2,916	2,916	0.00%
TOTAL COMPREHENSIVE YOUTH SERVICES FUND	658,697	668,281	1,082,016	1,082,016	0.00%
LAW LIBRARY FUND					
Other Local taxes	7,508	5,125	7,500	7,500	0.00%
Court document fees	7,508	5,125	7,500	7,500	0.00%
STORMWATER FUND					
Permits, privilege fees, and licenses	14,931	23,141	30,903	30,903	0.00%
Stormwater fees	14,931	23,141	30,903	30,903	0.00%
Other financing sources	148,292	121,366	160,780	160,780	0.00%
Transfer from General Fund	148,292	121,366	160,780	160,780	0.00%
TOTAL STORMWATER FUND	163,223	144,507	191,683	191,683	0.00%

Financial Summaries Section

Revenue and Other Sources Summary

	Actual Fiscal Year 2021	Actual Fiscal Year 2022	Adopted Budget Fiscal Year 2023	Adopted Budget Fiscal Year 2024	Percentage Change From Fiscal Year 2023 to 2024
CONSOLIDATED EMERGENCY MEDICAL SERVICES FUND					
General property taxes	4,732,748	4,672,920	4,663,033	4,853,771	4.09%
Real property taxes	3,766,596	3,875,229	3,868,199	3,970,100	2.63%
Public services taxes	585,378	481,547	458,909	499,599	8.87%
Personal property taxes	223,317	176,218	232,925	281,072	20.67%
Mobile home taxes	27,351	29,431	23,000	23,000	0.00%
Penalties - all taxes	60,020	55,733	35,000	35,000	0.00%
Interest - all taxes	70,086	54,762	45,000	45,000	0.00%
Miscellaneous Revenue	3,873	4,957	-	-	0.00%
Other	3,873	4,957	-	-	0.00%
Commonwealth aid	65,009	65,279	64,964	64,964	0.00%
Personal property tax relief act	65,009	65,279	64,964	64,964	0.00%
Other financing sources	-	-	422,000	-	-100.00%
Transfer from General Fund	-	-	422,000	-	-100.00%
TOTAL CONSOLIDATED EMS FUND	4,801,630	4,743,156	5,149,997	4,918,735	-4.49%

CONSOLIDATED FIRE AND RESCUE FUND					
General property taxes	1,726,778	1,713,682	1,744,773	1,835,147	5.18%
Real property taxes	1,364,539	1,418,793	1,443,330	1,478,205	2.42%
Public services taxes	163,037	134,666	128,160	139,500	8.85%
Personal property taxes	141,044	109,492	134,183	178,342	32.91%
Mobile home taxes	8,868	9,494	7,100	7,100	0.00%
Penalties - all taxes	22,250	21,224	12,000	12,000	0.00%
Interest - all taxes	27,040	20,013	20,000	20,000	0.00%
Commonwealth aid	41,188	41,504	41,188	41,188	0.00%
Personal property tax relief act	41,188	41,504	41,188	41,188	0.00%
TOTAL CONSOLIDATED FIRE & RESCUE FUND	1,767,966	1,755,186	1,785,961	1,876,335	5.06%

GREENBACKVILLE/CAPTAINS COVE MOSQUITO CONTROL FUND					
General property taxes	58,932	72,388	63,300	83,947	32.62%
Real property taxes	58,128	71,131	62,300	82,947	33.14%
Personal property taxes	-	22	-	-	0.00%
Penalties - all taxes	427	576	500	500	0.00%
Interest - all taxes	377	659	500	500	0.00%

COURT SECURITY FEE FUND					
Other local taxes	80,270	108,086	120,000	120,000	0.00%
Court Security Fees	80,270	108,086	120,000	120,000	0.00%

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Revenue and Other Sources Summary

	Actual Fiscal Year 2021	Actual Fiscal Year 2022	Adopted Budget Fiscal Year 2023	Adopted Budget Fiscal Year 2024	Percentage Change From Fiscal Year 2023 to 2024
DRUG SEIZURES FUND					
Revenue from use of money and property	5	4	-	-	0.00%
Interest	5	4	-	-	0.00%
Miscellaneous Revenue	2,626	726	-	-	0.00%
Other	2,626	726	-	-	0.00%
Federal Aid	-	-	1,000	1,000	0.00%
Proceeds from sale of seized assets	-	-	1,000	1,000	0.00%
TOTAL DRUG SEIZURE FUND	2,631	730	1,000	1,000	0.00%
FIRE PROGRAMS FUND					
Revenue from use of money and property	7	4	-	-	0.00%
Interest	7	4	-	-	0.00%
Miscellaneous Revenue	13,700	13,700	13,700	13,700	0.00%
Contributions	7,000	7,000	7,000	7,000	0.00%
From Northampton County	6,700	6,700	6,700	6,700	0.00%
Commonwealth aid	69,546	148,786	59,000	59,000	0.00%
Aid to localities	69,546	98,786	59,000	59,000	0.00%
Training center grant	-	50,000	-	-	0.00%
Other financing sources	16,000	16,000	16,000	16,000	0.00%
Transfer from General Fund	15,000	15,000	15,000	15,000	0.00%
Transfer from others	1,000	1,000	1,000	1,000	0.00%
TOTAL FIRE PROGRAMS FUND	99,253	178,490	88,700	88,700	0.00%
HAZARDOUS MATERIALS RESPONSE FUND					
Miscellaneous Revenue	11,300	-	-	-	
Sale of Vehicles	11,300	-	-	-	0.00%
Commonwealth aid	-	31,400	30,000	30,000	0.00%
Hazardous materials grant	-	31,400	30,000	30,000	0.00%
TOTAL HAZARDOUS MATERIALS RESPONSE FUND	11,300	31,400	30,000	30,000	0.00%
EMERGENCY 911 FUND					
Other financing sources	713,779	1,042,025	1,293,479	910,615	-29.60%
Transfer from General Fund	713,779	1,042,025	1,293,479	910,615	-29.60%
REHABILITATION PROJECTS FUND					
Revenue from use of money and property	20	19	-	-	0.00%
Interest	20	19	-	-	0.00%
Recovered costs	4,778	1,448	2,500	2,500	0.00%
Grant project income	4,778	1,448	2,500	2,500	0.00%
Federal aid	347,237	530,272	-	-	0.00%
Rehabilitation project	347,237	530,272	-	-	0.00%
TOTAL REHABILITATION PROJECTS FUND	352,035	531,739	2,500	2,500	0.00%

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Revenue and Other Sources Summary

	Actual Fiscal Year 2021	Actual Fiscal Year 2022	Adopted Budget Fiscal Year 2023	Adopted Budget Fiscal Year 2024	Percentage Change From Fiscal Year 2023 to 2024
COUNTY CAPITAL PROJECTS FUND					
Revenue from use of money and property	756	140	-	-	0.00%
Investment earnings	756	140	-	-	0.00%
Miscellaneous Revenue	289,812	-	-	-	0.00%
Other	289,812	-	-	-	0.00%
Recovered costs	15,000	11,356	-	-	0.00%
From Hazard Mitigation grant homeowners	15,000	11,356	-	-	0.00%
Commonwealth aid	117,825	321,993	-	-	0.00%
Harbor improvement grants	117,825	138,900	-	-	0.00%
Waterway grants	-	137,665	-	-	0.00%
Hazard mitigation funds	-	45,428	-	-	0.00%
Federal aid	-	170,354	-	-	0.00%
Hazard mitigation project	-	170,354	-	-	0.00%
Other financing sources	631,689	951,686	3,422,717	4,043,506	18.14%
Transfers from General Fund	631,689	951,686	3,422,717	4,043,506	18.14%
TOTAL COUNTY CAPITAL PROJECTS FUND	1,055,082	1,455,529	3,422,717	4,043,506	18.14%
DEBT SERVICE FUNDS					
General property taxes	3,168,917	2,772,417	2,744,782	2,610,008	-4.91%
Real property taxes	2,472,646	2,248,373	2,140,354	1,988,961	-7.07%
Public services taxes	291,294	210,534	219,785	180,250	-17.99%
Personal property taxes	281,736	218,637	294,764	351,683	19.31%
Mobile home taxes	15,863	15,021	17,247	17,247	0.00%
Penalties - all taxes	43,853	37,490	33,158	33,741	1.76%
Interest - all taxes	63,525	42,362	39,474	38,126	-3.41%
Miscellaneous	82,984	89,193	73,648	73,648	0.00%
VPSA debt service credit	82,984	89,193	73,648	73,648	0.00%
Commonwealth aid	82,375	83,008	82,376	82,376	0.00%
Personal property tax relief act	82,375	83,008	82,376	82,376	0.00%
Other financing sources	-	2,679,360	-	-	0.00%
Proceeds from bond refunding	-	2,470,000	-	-	0.00%
Premium on bonds issued	-	209,360	-	-	0.00%
TOTAL DEBT SERVICE FUNDS	3,334,276	5,623,978	2,900,806	2,766,032	-4.65%
PARKS AND RECREATION REVOLVING FUND					
Charges for services	3,571	4,356	15,000	15,000	0.00%
Recreation event fees	3,571	3,571	15,000	15,000	0.00%
Miscellaneous revenue	-	10,125	-	-	0.00%
Sale of equipment	-	10,125	-	-	0.00%
TOTAL PARKS & RECREATION REVOLVING FUND	3,571	14,481	15,000	15,000	0.00%

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Revenue and Other Sources Summary

	Actual Fiscal Year 2021	Actual Fiscal Year 2022	Adopted Budget Fiscal Year 2023	Adopted Budget Fiscal Year 2024	Percentage Change From Fiscal Year 2023 to 2024
AIRPORT FUND					
Revenue from use of money and property	49,827	56,637	50,900	50,900	0.00%
Office Space and Farmland Rent	7,440	8,092	7,500	7,500	0.00%
Hangar Rent	38,832	42,888	38,900	38,900	0.00%
Tie-Down Rent	2,187	3,341	3,000	3,000	0.00%
Parking Space Rent	1,368	2,316	1,500	1,500	0.00%
Charges for Services	181,457	267,342	188,000	188,000	0.00%
Aviation Gasoline Sales	160,717	243,493	165,000	165,000	0.00%
Jet A Fuel Sales	18,442	21,738	20,000	20,000	0.00%
Other Sales	2,298	2,111	3,000	3,000	0.00%
Miscellaneous	387	786	500	500	0.00%
Other	387	786	500	500	0.00%
Commonwealth aid	14,575	32,702	3,080	3,080	0.00%
Maintenance grants	14,575	19,130	3,080	3,080	0.00%
Capital grants	-	13,572	-	-	0.00%
Federal aid	687,324	161,669	-	-	0.00%
Capital grants	674,324	161,669	-	-	0.00%
Non-capital grants	13,000	-	-	-	0.00%
Other financing sources	160,275	13,339	166,672	166,672	0.00%
Aid from Accomack County Primary Government	160,275	13,339	166,672	166,672	0.00%
TOTAL AIRPORT COMMISSION	1,093,845	532,475	409,152	409,152	0.00%
LANDFILL FUND					
Revenue from use of money and property	-	4,326	-	-	0.00%
Interest	-	4,326	-	-	0.00%
Permits, privilege fees, and licenses	858	124	-	-	0.00%
Solid waste permits	858	124	-	-	0.00%
Charges for Services	3,560,065	3,597,673	3,680,000	3,680,000	0.00%
Landfill tipping fees from the County	1,243,438	1,179,137	1,220,000	1,220,000	0.00%
Landfill tipping fees from Others	2,316,627	2,418,536	2,460,000	2,460,000	0.00%
Miscellaneous	53,833	3,923	-	-	0.00%
Sale of equipment	-	2,576	-	-	0.00%
Other	53,833	1,347	-	-	0.00%
Recovered costs	93,104	142,544	70,000	70,000	0.00%
Recycling	93,104	142,544	70,000	70,000	0.00%
Other financing sources	-	114,194	-	-	0.00%
Transfers from General Fund	-	16,943	-	-	0.00%
Bond premium	-	97,251	-	-	0.00%
TOTAL LANDFILL ENTERPRISE FUND	3,707,860	3,862,784	3,750,000	3,750,000	0.00%

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Revenue and Other Sources Summary

	Actual Fiscal Year 2021	Actual Fiscal Year 2022	Adopted Budget Fiscal Year 2023	Adopted Budget Fiscal Year 2024	Percentage Change From Fiscal Year 2023 to 2024
WATER & SEWER FUND					
Charges for Services	399,279	354,650	350,000	350,000	0.00%
Sewer charges	399,279	354,650	350,000	350,000	0.00%
TOTAL WATER & SEWER FUND	399,279	354,650	350,000	350,000	0.00%

PRIMARY GOVERNMENT TOTALS					
Total All Funds:					
Revenues	69,681,735	73,317,569	68,053,241	72,058,206	5.89%
Other Operating Sources	2,626,098	8,967,596	6,724,867	6,623,333	-1.51%
Total Revenues and Other Operating Sources	72,307,833	82,285,165	74,778,108	78,681,539	5.22%

ECONOMIC DEVELOPMENT AUTHORITY COMPONENT UNIT					
Revenue from use of money and property	10	5,213	-	-	0.00%
From use of money	10	4	-	-	0.00%
From use of property	-	5,209	-	-	0.00%
Recovered costs	-	309	-	-	0.00%
Other	-	309	-	-	0.00%
Local Government Aid	7,500	7,500	7,500	97,500	1200.00%
Aid from Accomack County Primary Government	7,500	7,500	7,500	97,500	1200.00%
TOTAL ECONOMIC DEVELOPMENT AUTHORITY	7,510	13,022	7,500	97,500	1200.00%

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Expenditures and Other Uses Summary

	Actual Fiscal Year 2021	Actual Fiscal Year 2022	Adopted Budget Fiscal Year 2023	Adopted Budget Fiscal Year 2024	Percentage Change From Fiscal Year 2023 to 2024
GENERAL FUND					
General Government Administration	4,393,646	4,819,289	5,606,317	6,294,581	12.28%
Board of Supervisors	109,435	114,022	138,353	128,155	-7.37%
County Administrator	303,342	329,059	345,010	422,681	22.51%
Human Resources	240,927	243,237	393,832	364,510	-7.45%
Legal Services	176,383	197,210	220,878	241,647	9.40%
Commissioner of the Revenue	297,773	283,777	308,542	465,201	50.77%
County Assessor	608,326	546,846	665,168	779,602	17.20%
Treasurer	507,829	689,212	602,922	677,157	12.31%
Finance	575,594	697,205	854,288	973,197	13.92%
Information Technology	1,048,225	1,125,977	1,433,273	1,530,196	6.76%
Risk Management	299,475	312,893	334,971	362,842	8.32%
Electoral Board	51,759	52,124	86,819	94,807	9.20%
Registrar	174,578	227,727	222,261	254,586	14.54%
Judicial Administration	1,480,339	1,555,059	1,945,429	2,153,538	10.70%
Circuit Court	83,923	87,870	92,167	100,128	8.64%
General District Court	13,461	8,287	11,471	11,490	0.17%
Chief Magistrate	6,350	4,457	16,938	16,938	0.00%
Juvenile & Domestic Relations Court	7,998	8,204	13,650	13,650	0.00%
Clerk of the Circuit Court	500,524	505,670	515,799	557,964	8.17%
Sheriff - Court Services	351,001	400,130	645,690	743,915	15.21%
Commissioner of Accounts	-	-	214	214	0.00%
Commonwealth's Attorney	427,682	449,958	543,476	610,116	12.26%
Victim & Witness Assistance program	89,400	90,483	106,024	99,123	-6.51%
Public Safety	10,024,140	12,419,331	8,309,678	9,345,980	12.47%
Sheriff - Law Enforcement Services	2,657,953	3,142,982	3,344,864	3,689,152	10.29%
Volunteer Fire & Rescue	250,742	915,242	265,110	265,110	0.00%
Emergency Medical Services	43,611	30,779	-	-	0.00%
Sheriff - Jail Operation	2,302,149	2,613,311	2,935,769	3,422,140	16.57%
Juvenile Probation Office	177,903	255,127	188,956	204,670	8.32%
Community Corrections	149,590	255,459	304,440	313,889	3.10%
Building and Zoning	440,777	517,638	762,843	818,412	7.28%
Ordinance Enforcement	60,013	79,487	86,160	107,368	24.61%
Animal Control	104,141	136,864	137,116	226,049	64.86%
Regional Animal Shelter	71,562	80,642	108,082	113,756	5.25%
Emergency Management	125,552	153,042	125,417	134,513	7.25%
CARES Act	3,574,606	286,508	-	-	0.00%
COVID 19 Urgent Needs	37,579	788,628	-	-	0.00%
American Rescue Plan Act	-	3,138,502	-	-	0.00%
Medical Examiner	1,490	(1,826)	5,000	5,000	0.00%
E.S. Coalition Against Domestic Violence Supplement	20,000	20,000	40,000	40,000	0.00%
S.P.C.A. Operating Subsidy	6,472	6,946	5,921	5,921	0.00%
Public Works	4,357,909	4,595,052	4,737,123	5,775,356	21.92%
Ditch Maintenance	212,211	169,516	229,539	311,749	35.82%
Litter Control	281,270	312,978	252,387	597,390	136.70%
Solid Waste	2,628,443	2,697,369	2,494,618	2,889,740	15.84%
Buildings & Grounds	1,235,985	1,415,189	1,760,579	1,976,477	12.26%

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Expenditures and Other Uses Summary

	Actual Fiscal Year 2021	Actual Fiscal Year 2022	Adopted Budget Fiscal Year 2023	Adopted Budget Fiscal Year 2024	Percentage Change From Fiscal Year 2023 to 2024
GENERAL FUND-continued					
Health & Welfare	1,109,455	1,149,606	1,133,950	1,197,149	5.57%
Health Department Operating Subsidy	691,370	707,079	691,687	750,805	8.55%
School Dental Program Operating Subsidy	30,971	30,971	30,971	30,971	0.00%
Community Services Board Operating Subsidy	200,036	204,037	204,037	208,118	2.00%
Eastern Shore Area Agency on Aging Operating Subsidy	23,430	23,430	28,430	28,430	0.00%
Tax Relief for Seniors, Disabled and Veterans	163,648	184,089	178,825	178,825	0.00%
Education	10,974,714	15,260,026	21,479,803	22,055,740	2.68%
Eastern Shore Community College Operating Subsidy	30,771	20,514	41,028	41,028	0.00%
Accomack County School Board Subsidy	10,943,943	15,239,512	21,438,775	22,014,712	2.69%
Parks, Recreation & Cultural	818,074	783,049	999,642	1,168,499	16.89%
Parks & Recreation	197,515	232,482	220,893	215,184	-2.58%
Parks & Recreation-Summer Food	12,379	1,029	-	-	0.00%
Translator Television	68,963	45,334	104,457	104,457	0.00%
Public Boating Docks and Ramps	94,373	47,288	36,912	90,185	144.32%
Eastern Shore Public Library Operating Subsidy	444,844	456,916	637,380	758,673	19.03%
Planning & Community Development	1,361,898	3,732,848	1,608,516	1,727,106	7.37%
Planning District Commission Operating Subsidy	75,703	75,703	75,703	75,703	0.00%
Eastern Shore of Va. Housing Alliance Operating Subsidy	9,215	9,215	9,215	9,215	0.00%
Planning and Economic Development	418,604	419,801	551,942	593,952	7.61%
Erosion and Sediment Control	184,169	173,185	152,654	169,209	10.84%
Enterprise Zone incentives	1,983	-	-	-	0.00%
Transportation District Commission Operating Subsidy	6,704	6,704	6,704	6,704	0.00%
Eastern Shore Tourism Commission Operating Subsidy	129,438	129,438	159,438	159,438	0.00%
Resource Conserv. & Development Council Operating Sub.	9,949	9,999	9,999	9,999	0.00%
Soil & Water Conservation District Operating Subsidy	21,154	15,866	21,154	21,154	0.00%
Star Transit Operating Subsidy	225,680	219,600	264,320	291,152	10.15%
Eastern Shore of VA Broadband Authority Supplement	100,312	2,267,150	-	-	0.00%
Eastern Shore Groundwater Committee Operating Subsidy	30,021	30,021	65,021	65,021	0.00%
E.S. Small Business Dev. Center Operating Subsidy	4,607	4,607	4,607	4,607	0.00%
Assateague Public Beach Relocation	-	-	50,000	50,000	0.00%
Chincoteague Chamber of Commerce	20,000	25,000	25,000	30,916	23.66%
Johnsongrass & Gypsy Moth Program	-	-	13,367	13,937	4.26%
Qualified childcare contributions	-	250,000	-	-	0.00%
Town of Chincoteague supplement	-	5,500	-	-	0.00%
Wallops Research Park	22,784	669	42,964	25,964	-39.57%
Cooperative Extension Service	94,075	82,890	98,928	102,635	3.75%
ES Rail to Trail Start Up Funding	-	-	50,000	-	-100.00%
Economic Development Authority Operating Subsidy	7,500	7,500	7,500	97,500	1200.00%
Nondepartmental	-	30,046	815,099	1,067,357	30.95%
Operating/Capital Contingency	-	30,046	454,087	267,357	-41.12%
Set aside for employee salary increases	-	-	361,012	-	-100.00%
Set aside for employee classification/comp study	-	-	-	800,000	100.00%

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Expenditures and Other Uses Summary

	Actual Fiscal Year 2021	Actual Fiscal Year 2022	Adopted Budget Fiscal Year 2023	Adopted Budget Fiscal Year 2024	Percentage Change From Fiscal Year 2023 to 2024
GENERAL FUND-continued					
Debt Service	292,183	350,762	290,800	290,736	-0.02%
Principal	232,100	280,388	244,500	251,600	2.90%
Interest and fiscal charges	60,083	70,374	46,300	39,136	-15.47%
Other Uses	2,508,831	2,678,318	6,545,107	6,443,573	-1.55%
Transfers To Virginia Public Assistance Fund	762,113	719,959	861,543	944,084	9.58%
Transfers To Comprehensive Youth Services Fund	65,190	70,675	202,916	202,916	0.00%
Transfers To Emergency 911 Fund	713,779	1,042,025	1,293,479	910,615	-29.60%
Transfers to County Grant fund	12,494	(37,209)	-	-	0.00%
Transfers To County Capital Projects Fund	631,688	588,060	3,422,717	4,043,506	18.14%
Transfers to Hazard Mitigation Grant fund	-	148,134	-	-	0.00%
Transfers To Airport Fund	160,275	10,308	166,672	166,672	0.00%
Transfers To Stormwater Fund	148,292	121,366	160,780	160,780	0.00%
Transfers To Fire Training Center Fund	15,000	15,000	15,000	15,000	0.00%
Transfers To Consolidated EMS Fund	-	-	422,000	-	-100.00%
TOTAL GENERAL FUND	37,321,189	47,373,386	53,471,464	57,519,615	7.57%
VIRGINIA PUBLIC ASSISTANCE FUND					
Health & Welfare	4,070,249	4,215,609	5,047,924	5,130,465	1.64%
Social Services	4,070,249	4,215,609	5,047,924	5,130,465	1.64%
COMPREHENSIVE YOUTH SERVICES FUND					
Health & Welfare	658,697	668,281	1,082,016	1,082,016	0.00%
Pooled Services Program-Accomack	253,745	231,529	558,175	560,775	0.47%
Pooled Services Program-Northampton	377,449	409,248	496,241	496,241	0.00%
Administration-Accomack	14,068	14,068	14,100	12,500	-11.35%
Administration-Northampton	13,435	13,436	13,500	12,500	-7.41%
LAW LIBRARY FUND					
Judicial Administration	3,289	3,522	7,500	7,500	0.00%
Law Library	3,289	3,522	7,500	7,500	0.00%
STORMWATER FUND					
Planning & Community Development	163,223	144,507	191,683	202,238	5.51%
Stormwater Management	163,223	144,507	191,683	202,238	5.51%
CONSOLIDATED EMERGENCY MEDICAL SERVICES FUND					
Public Safety	4,016,653	1,364,899	5,605,416	6,894,662	23.00%
Fire & Rescue Services	4,016,653	1,364,899	5,605,416	6,894,662	23.00%
Other Uses	129,760	3,318,262	179,760	179,760	0.00%
Transfers to General Fund	128,760	3,081,795	178,760	178,760	0.00%
Transfers to Other Funds	-	235,467	-	-	0.00%
Transfers to Fire Training Fund	1,000	1,000	1,000	1,000	0.00%
Total Consolidated EMS Fund	4,146,413	4,683,161	5,785,176	7,074,422	22.29%
CONSOLIDATED FIRE AND RESCUE FUND					
Public Safety	2,085,505	1,817,011	1,780,170	1,780,170	0.00%
Fire & Rescue Services	2,085,505	1,817,011	1,780,170	1,780,170	0.00%

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Expenditures and Other Uses Summary

	Actual Fiscal Year 2021	Actual Fiscal Year 2022	Adopted Budget Fiscal Year 2023	Adopted Budget Fiscal Year 2024	Percentage Change From Fiscal Year 2023 to 2024
GREENBACKVILLE/CAPTAINS COVE MOSQUITO CONTROL FUND					
Health & Welfare	77,523	78,247	53,590	53,590	0.00%
Mosquito Control Commission Operating Subsidy	77,523	78,247	53,590	53,590	0.00%
COURT SECURITY FEE FUND					
Judicial Administration	43,588	141,506	120,000	120,000	0.00%
Law Enforcement	43,588	141,506	120,000	120,000	0.00%
DRUG SEIZURES FUND					
Public Safety	242	-	1,000	1,000	0.00%
Law Enforcement	242	-	1,000	1,000	0.00%
TOTAL DRUG SEIZURES FUND	242	-	1,000	1,000	0.00%
FIRE PROGRAMS FUND					
Public Safety	97,637	168,870	88,700	88,700	0.00%
Fire and Rescue services	97,637	168,870	88,700	88,700	0.00%
HAZARDOUS MATERIALS RESPONSE FUND					
Public Safety	14,801	17,738	30,000	30,000	0.00%
Other Protection	14,801	17,738	30,000	30,000	0.00%
EMERGENCY 911 FUND					
Public Safety	713,779	1,042,025	1,324,146	910,615	-31.23%
Emergency 911 Commission Operating Subsidy	713,779	1,042,025	1,324,146	910,615	-31.23%
REHABILITATION PROJECTS					
Planning & Community Development	388,107	550,343	-	-	0.00%
Community Development Projects	388,107	550,343	-	-	0.00%
COUNTY CAPITAL PROJECTS FUND					
General Government Administration	170,551	65,000	-	697,956	100.00%
Financial Software Project	-	-	-	697,956	100.00%
Equipment Replacement	23,690	65,000	-	-	0.00%
IT infrastructure Replacement	146,861	-	-	-	0.00%
Public Safety	43,459	6,000	-	282,000	100.00%
E911 building improvements	-	6,000	-	-	0.00%
Emergency Operations Center & Generator	43,459	-	-	-	0.00%
Derelict Building Removal	-	-	-	150,000	100.00%
Dangerous Building Enforcement	-	-	-	50,000	100.00%
Sheriff's Office Vehicles	-	-	-	82,000	100.00%

Financial Summaries Section

Expenditures and Other Uses Summary

	Actual Fiscal Year 2021	Actual Fiscal Year 2022	Adopted Budget Fiscal Year 2023	Adopted Budget Fiscal Year 2024	Percentage Change From Fiscal Year 2023 to 2024
COUNTY CAPITAL PROJECTS FUND-continued					
Public Works	198,122	226,131	2,847,717	2,233,800	-21.56%
Waste Containers	-	123,546	-	-	0.00%
County Buildings (Space Needs)	-	-	2,500,000	700,000	-72.00%
Building Improvements	131,622	33,876	130,000	355,000	173.08%
Site Improvements	-	-	-	953,800	100.00%
Circuit Courthouse Building Repairs	13,401	-	-	-	0.00%
Dump Trucks	53,099	68,709	-	-	0.00%
Solid Waste Loader/Compactor	-	-	79,217	-	-100.00%
Gargage parking lot	-	-	138,500	165,000	19.13%
Water System Inventory	-	-	-	60,000	100.00%
Parks, Recreation & Cultural	2,251,943	1,363,962	575,000	829,750	44.30%
Quinby & Greenbackville Harbor Improvements	122,293	130,400	-	-	0.00%
Hacksneck Parking Project	88,576	-	-	-	0.00%
Quinby Harbor Improvements	-	-	-	156,750	100.00%
Greenbackville Harbor Improvements	-	-	225,000	275,000	22.22%
Annis Cove Ramp Replacement	-	-	300,000	-	-100.00%
Regional Library Project	2,011,217	894,064	-	-	0.00%
Johnson's Wharf Facility Improvements	-	-	-	318,000	100.00%
Folly Creek Bay Facility Improvements	-	-	-	80,000	100.00%
Schooner Bay Ramp Replacement	13,832	234,460	-	-	0.00%
Queen Sound Ramp Improvements	16,025	1,839	50,000	-	-100.00%
Hacksneck dock improvements	-	14,805	-	-	0.00%
Harborton Dock Replacement	-	88,394	-	-	0.00%
Planning & Community Development	81,233	322,842	-	-	0.00%
Hazard Mitigation	662	226,476	-	-	0.00%
Dredging Projects	80,571	89,096	-	-	0.00%
Derelect Building Removal	-	7,270	-	-	0.00%
TOTAL COUNTY CAPITAL PROJECTS FUND	2,745,308	1,983,935	3,422,717	4,043,506	18.14%
DEBT SERVICE FUND					
Debt Service	2,954,347	2,942,413	3,102,747	2,780,282	-10.39%
Principal	2,027,365	2,165,476	2,118,669	2,259,365	6.64%
Interest and fiscal charges	926,982	776,937	984,078	520,917	-47.07%
PARKS AND RECREATION REVOLVING FUND					
Parks, Recreation & Cultural	9,038	6,357	15,000	15,000	0.00%
Parks and Recreation	9,038	6,357	15,000	15,000	0.00%
AIRPORT FUND					
Planning & Community Development	618,396	505,181	610,382	558,768	-8.46%
Airport	618,396	505,181	610,382	558,768	-8.46%

Financial Summaries Section

Expenditures and Other Uses Summary

	Actual Fiscal Year 2021	Actual Fiscal Year 2022	Adopted Budget Fiscal Year 2023	Adopted Budget Fiscal Year 2024	Percentage Change From Fiscal Year 2023 to 2024
LANDFILL FUND					
Public Works	3,548,797	2,026,792	2,326,068	2,248,545	-3.33%
North Landfill	2,680,232	1,217,091	1,664,474	1,556,467	-6.49%
South Transfer Station	842,117	753,342	554,236	584,720	5.50%
South/North Landfill Post Closure	26,448	56,359	107,358	107,358	0.00%
Debt Service	287,175	834,848	640,400	640,400	0.00%
Principal	281,311	602,407	460,000	556,094	20.89%
Interest and fiscal charges	5,864	232,441	180,400	84,306	-53.27%
Nondepartmental	-	-	47,600	47,600	0.00%
Operating Contingency	-	-	47,600	47,600	0.00%
TOTAL LANDFILL ENTERPRISE FUND	3,835,972	2,861,640	3,014,068	2,936,545	-2.57%
WATER & SEWER FUND					
Planning & Community Development	405,533	904,247	350,000	350,000	0.00%
Central Accomack Sewer System/Industrial Park Water	390,723	891,691	333,500	303,694	-8.94%
County Buildings Complex Sewer System	13,475	11,849	15,000	41,557	177.05%
Wallops Research Park Sewer	1,335	707	1,500	4,749	216.60%
PRIMARY GOVERNMENT TOTALS					
Total All Funds:					
Expenditures	57,714,245	64,111,399	72,773,416	78,061,099	7.27%
Other Uses-Interfund Transfers	2,638,591	5,996,580	6,724,867	6,623,333	-1.51%
Total Expenditures and Other Uses	60,352,836	70,107,979	79,498,283	84,684,432	6.52%
ECONOMIC DEVELOPMENT AUTHORITY COMPONENT UNIT					
Planning & Community Development	26,000	19,134	7,500	97,500	1200.00%
Operations	26,000	19,134	7,500	97,500	1200.00%
TOTAL ECONOMIC DEVELOPMENT AUTHORITY	26,000	19,134	7,500	97,500	1200.00%

Financial Summaries Section

Fund Balance Analysis

	Actual Fund Balance 6/30/2022	Fiscal Year 23 Projected Revenues & Other Sources	Fiscal Year 23 Projected Expenditures & Other Uses	Fund Balance Assigned or Nonspendable		Projected Fund Balance Available for Appropriation 6/30/2023	Fiscal Year 2024 Adopted Revenues & Other Sources	Fiscal Year 2024 Adopted Expenditures & Other Uses	Projected Fund Balance Available for Appropriation 6/30/2024
				Current Projects	Noncurrent Items				
PRIMARY GOVERNMENT:									
GENERAL FUND	\$ 44,103,367	\$ 49,527,835	\$ (58,938,559)	\$ (6,215)	\$ (73,000)	\$ 34,613,428	\$ 52,904,353	\$ (57,519,615)	\$ 29,998,166
SPECIAL REVENUE FUNDS	6,182,582	16,223,135	(17,316,392)	(423,679)	(476,165)	4,189,481	14,443,496	(16,480,716)	2,152,261
Virginia Public Assistance Fund	-	5,088,348	(5,088,348)	-	-	-	5,130,465	(5,130,465)	-
Comprehensive Youth Services Fund	-	1,091,195	(1,091,195)	-	-	-	1,082,016	(1,082,016)	-
Law Library Fund	67,931	7,500	(7,500)	-	-	67,931	7,500	(7,500)	67,931
Stormwater Fund	-	191,683	(181,128)	-	-	10,555	191,683	(202,238)	-
Consolidated Emergency Medical Services Fund	5,373,624	5,149,997	(6,515,383)	-	-	4,008,238	4,918,735	(7,074,422)	1,852,551
Consolidated Fire and Rescue Services Fund	440,510	1,785,961	(1,900,274)	-	(320,406)	5,791	1,876,335	(1,780,170)	101,956
Captains Cove/Greenbackville Mosquito Control Fund	-	63,300	(53,590)	-	-	9,710	83,947	(53,590)	40,067
Court Security Fee Fund	8,838	120,000	(128,838)	-	-	-	120,000	(120,000)	-
Drug Seizures Fund	23,698	1,000	(24,698)	-	-	-	1,000	(1,000)	-
Fire Programs Fund	38,871	192,864	(176,103)	(55,632)	-	-	88,700	(88,700)	-
Hazardous Materials Response Fund	80,534	30,000	(23,278)	-	-	87,256	30,000	(30,000)	87,256
Emergency 911 Tax Fund	-	1,402,067	(1,079,020)	(323,047)	-	-	910,615	(910,615)	-
Rehabilitation Projects Fund	148,576	1,099,220	(1,047,037)	(45,000)	(155,759)	-	2,500	-	2,500
CAPITAL PROJECTS FUNDS	1,087,439	8,027,000	(4,264,954)	(4,849,485)	-	-	4,043,506	(4,043,506)	-
County Capital Projects Fund	1,087,439	8,027,000	(4,264,954)	(4,849,485)	-	-	4,043,506	(4,043,506)	-
DEBT SERVICE FUNDS	896,604	2,900,806	(3,102,747)	-	-	694,663	2,766,032	(2,780,282)	680,413
County Debt Service Fund	896,604	2,900,806	(3,102,747)	-	-	694,663	2,766,032	(2,780,282)	680,413
ENTERPRISE FUNDS	3,208,258	5,025,455	(5,981,233)	(1,228,421)	-	1,024,059	4,524,152	(3,860,313)	1,687,898
Parks & Recreation Revolving Fund	3,544	18,746	(11,007)	-	-	11,283	15,000	(15,000)	11,283
Airport Fund	433,899	904,683	(1,089,021)	(79,499)	-	170,062	409,152	(558,768)	20,446
Landfill Fund	3,019,620	3,752,026	(4,508,205)	(1,148,922)	-	1,114,519	3,750,000	(2,936,545)	1,927,974
Water & Sewer Fund	(248,805)	350,000	(373,000)	-	-	(271,805)	350,000	(350,000)	(271,805)
PRIMARY GOVERNMENT GRAND TOTALS	\$ 55,478,250	\$ 81,704,231	\$ (89,603,885)	\$ (6,507,800)	\$ (549,165)	\$ 40,521,631	\$ 78,681,539	\$ (84,684,432)	\$ 34,518,738
COMPONENT UNITS:									
Economic Development Authority	22,060	30,679	(21,862)	-	-	30,877	97,500	(97,500)	30,877
COMPONENT UNIT GRAND TOTALS	\$ 22,060	\$ 30,679	\$ (21,862)	\$ -	\$ -	\$ 30,877	\$ 97,500	\$ (97,500)	\$ 30,877

Financial Summaries Section

Analysis of Significant Changes In Anticipated Fund Balance

The following analysis focuses on available fund balances of County major funds anticipated to increase or decrease by 5% or more.

GENERAL FUND

	Anticipated FY24 Beginning Balance	Anticipated FY24 Ending Balance	Increase (Decrease)	Percent Change
Fund Balance Available for Appropriation	\$ 20,114,944	\$ 15,499,682	\$ (4,615,262)	-23%

Discussion:

The General Fund anticipated **beginning** fund balance is comprised of funds committed to "Rainy Day"/Revenue Stabilization (\$13,217,051) which is available for appropriation in emergency situations and unassigned fund balance (\$6,897,893). The projected fiscal year 2023 **ending** fund balance is made up of the amount committed for a "Rainy Day"/Revenue Stabilization (\$14,084,051) and unassigned fund balance (\$1,415,631). The majority of the fund balance available at the beginning of the fiscal year has been either transferred to "Rainy Day"/Revenue Stabilization or appropriated for one-time operating or capital expenditures (\$5,548,944).

CONSOLIDATED EMERGENCY MEDICAL SERVICES (EMS) FUND

	Anticipated FY24 Beginning Balance	Anticipated FY24 Ending Balance	Increase (Decrease)	Percent Change
Fund Balance Available for Appropriation	\$ 4,008,238	\$ 1,852,551	\$ (2,155,687)	-54%

Discussion:

The Consolidated EMS Fund is funded primarily from a special property tax which is commonly referred to as the EMS tax. Past practice has been to set this tax rate at a level that produced revenues that, when combined with existing Consolidated EMS Fund balance, funded the current cost of EMS Operations. A shift of one cent in the real estate tax to increase the level of emergency medical services from debt service in FY19 along with high vacancy rates forecasts no additional tax increase for the next several years.

AIRPORT FUND

	Anticipated FY24 Beginning Balance	Anticipated FY24 Ending Balance	Increase (Decrease)	Percent Change
Fund Balance Available for Appropriation	\$ 170,062	\$ 20,446	\$ (149,616)	-88%

Discussion:

The Airport Fund accounts for the operation of the County's airport located in Melfa, VA. The cost of operating the airport is primarily funded through user fees. The projected fiscal year 2024 ending fund balance consists primarily of a hangar maintenance reserve.

LANDFILL FUND

	Anticipated FY24 Beginning Balance	Anticipated FY24 Ending Balance	Increase (Decrease)	Percent Change
Fund Balance Available for Appropriation	\$ 1,114,519	\$ 1,927,974	\$ 813,455	73%

Discussion:

The County operates one landfill located at the Northern end of the County and a Transfer Station located on the site of the old Southern Landfill. Cell 6A of the North Landfill will reach its maximum capacity in early FY24. State and federal laws requires the County to place a final cover on the landfill once it stops accepting waste. These laws also require that the County perform maintenance and monitoring for thirty years after closure. In mid fiscal year 2023, the County completed construction of expansion of Cell 7 at the North Landfill. Total cost of the construction was approximately \$5 million. Funding is expected to increase in future years as the County accumulates funding for future closure and post-closure costs associated with the North Landfill. All funding for these projects have been derived from user fees.

Financial Summaries Section

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

Fund	Department	Title	FY22	FY23	FY24
			Approved FTE	Approved FTE	Approved FTE
General Fund	County Administrator	County Administrator	1.00	1.00	1.00
General Fund	County Administrator	Executive Assistant	1.00	1.00	1.00
General Fund	County Administrator	Housing Coordinator	0.00	0.00	1.00
General Fund	County Administrator	Purchasing & Contracts Manager ³	0.00	0.00	0.00
Subtotal			2.00	2.00	3.00
General Fund	Human Resources	Administrative Assistant I	0.60	0.60	0.60
General Fund	Human Resources (Shared)	Chief Human Resources Officer	1.00	1.00	1.00
General Fund	Human Resources	HR Generalist	2.00	2.00	2.00
Subtotal			3.60	3.60	3.60
General Fund	Legal Services	Legal Assistant	1.00	1.00	1.00
General Fund	Legal Services	County Attorney	1.00	1.00	1.00
Subtotal			2.00	2.00	2.00
General Fund	Commissioner of Revenue	Commissioner of the Revenue	1.00	1.00	1.00
General Fund	Commissioner of Revenue	Deputy Clerk I	2.00	2.00	2.00
General Fund	Commissioner of Revenue	Deputy Clerk II	1.00	1.00	1.00
General Fund	Commissioner of Revenue	Chief Deputy	1.00	1.00	1.00
Subtotal			5.00	5.00	5.00
General Fund	County Assessor	Appraiser	3.00	3.00	3.00
General Fund	County Assessor	Customer Service Representative	1.00	1.00	1.00
General Fund	County Assessor	Land Records Researcher	1.00	1.00	1.00
General Fund	County Assessor	Lead Appraiser	1.00	1.00	1.00
General Fund	County Assessor	Lead Data Tech	1.00	1.00	1.00
General Fund	County Assessor	Mapper and Researcher	0.00	0.00	1.00
General Fund	County Assessor	Real Estate Assessor	1.00	1.00	1.00
Subtotal			8.00	8.00	9.00
General Fund	Treasurer	Deputy Clerk I	2.00	3.00	3.00
General Fund	Treasurer	Deputy Clerk II	1.00	1.00	1.00
General Fund	Treasurer	Deputy Treasurer IV	2.00	2.00	2.00
General Fund	Treasurer	Treasurer	1.00	1.00	1.00
Subtotal			7.00	7.00	7.00
General Fund	Finance	Accountant	1.00	2.00	2.00
General Fund	Finance	Accountant II	0.00	1.00	1.00
General Fund	Finance	Administrative Assistant	2.00	1.00	1.00
General Fund	Finance	Payroll Coordinator	1.00	1.00	1.00
General Fund	Finance	Finance Director	1.00	1.00	1.00
General Fund	Finance	Deputy Director of Finance	1.00	1.00	1.00
General Fund	Finance	Procurement Specialist	1.00	1.00	1.00
Subtotal			7.00	8.00	8.00
General Fund	Information Technology	Application Specialist I	1.00	1.00	1.00
General Fund	Information Technology	Chief Information Officer	1.00	1.00	1.00
General Fund	Information Technology	Deputy IT Director	1.00	1.00	1.00
General Fund	Information Technology	Implementation Support Technician	1.00	1.00	1.00
General Fund	Information Technology	Service Desk Lead	1.00	1.00	1.00
General Fund	Information Technology	Special Project Manager	1.00	1.00	1.00
General Fund	Information Technology	Systems/Network Administrator	1.00	2.00	2.00
Subtotal			7.00	8.00	8.00
General Fund	Registrar	Deputy Registrar	2.00	2.00	2.00
General Fund	Registrar	Registrar	1.00	1.00	1.00
Subtotal			3.00	3.00	3.00
General Fund	Circuit Court	Judicial Assistant	1.00	1.00	1.00
Subtotal			1.00	1.00	1.00
General Fund	Clerk of Court	Administrative Assistant	1.00	1.00	1.00
General Fund	Clerk of Court	Clerk of Circuit Court	1.00	1.00	1.00
General Fund	Clerk of Court	Deed Indexer	1.00	0.00	0.00

Financial Summaries Section

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

Fund	Department	Title	FY22	FY23	FY24
			Approved FTE	Approved FTE	Approved FTE
General Fund	Clerk of Court	Deputy Clerk I	2.00	3.00	3.00
General Fund	Clerk of Court	Deputy Clerk II	1.00	1.00	1.00
General Fund	Clerk of Court	Deputy Clerk III	1.00	1.00	1.00
		Subtotal	7.00	7.00	7.00
General Fund	Commonwealth's Attorney	Administrative Assistant II	1.00	1.00	1.00
General Fund	Commonwealth's Attorney	Attorney I	2.00	3.00	3.00
General Fund	Commonwealth's Attorney	Commonwealth's Attorney	1.00	1.00	1.00
General Fund	Commonwealth's Attorney	Juvenile Justice Attorney A	0.50	0.50	0.50
		Subtotal	4.50	5.50	5.50
General Fund	Victim/Witness Assistance	Victim/Witness Assistance Coordinator	1.00	1.00	1.00
General Fund	Victim/Witness Assistance	Victim/Witness Assistant	0.50	0.50	0.50
		Subtotal	1.50	1.50	1.50
General Fund	Sheriff-(Court/Law/Corrections)	Admin Staff Specialist	1.00	1.00	1.00
General Fund	Sheriff-(Court/Law/Corrections)	Armed Security Officer	0.50	0.50	0.50
General Fund	Sheriff-(Court/Law/Corrections)	Classification	1.00	1.00	1.00
General Fund	Sheriff-(Court/Law/Corrections)	Communications Operator	5.00	5.00	5.00
General Fund	Sheriff-(Court/Law/Corrections)	Cook	1.00	1.00	1.00
General Fund	Sheriff-(Court/Law/Corrections)	Correction Officer	25.00	25.00	25.00
General Fund	Sheriff-(Court/Law/Corrections)	Court Services Officer	6.00	6.00	6.00
General Fund	Sheriff-(Court/Law/Corrections)	Law Enforcement Officer	25.00	31.00	31.00
General Fund	Sheriff-(Court/Law/Corrections)	Secretary	1.00	1.00	1.00
General Fund	Sheriff-(Court/Law/Corrections)	Sheriff	1.00	1.00	1.00
		Subtotal	66.50	72.50	72.50
General Fund	Juvenile Probation	Outreach Officer	1.00	1.00	1.00
		Subtotal	1.00	1.00	1.00
General Fund	Community Corrections	Community Corrections Program Manager	1.00	1.00	1.00
General Fund	Community Corrections	Community Corrections Case Worker	2.00	3.00	3.00
General Fund	Community Corrections	Community Corrections Pretrial Officer	1.00	1.00	1.00
		Subtotal	4.00	5.00	5.00
General Fund	Building and Zoning	Administrative Assistant I	1.00	1.00	1.00
General Fund	Building and Zoning	Building Inspector	1.00	2.00	2.00
General Fund	Building and Zoning	Code Enforcement Officer	2.00	2.00	2.00
General Fund	Building and Zoning	County Building Official	1.00	1.00	1.00
General Fund	Building and Zoning	Customer Service Representative	1.00	1.00	1.00
General Fund	Building and Zoning	Deputy Director of Zoning & Planning	1.00	1.00	1.00
General Fund	Building and Zoning	Derelict Building Removal	1.00	1.00	1.00
General Fund	Building and Zoning	Zoning Enforcement Officer	0.00	1.00	1.00
		Subtotal	8.00	10.00	10.00
General Fund	Ordinance Enforcement	Ordinance Enforcement Officer	1.00	1.00	1.00
		Subtotal	1.00	1.00	1.00
General Fund	Animal Control	Animal Control Officer	2.00	3.00	3.00
		Subtotal	2.00	3.00	3.00
General Fund	Animal Shelter	Animal Facility Manager	1.00	1.00	1.00
		Subtotal	1.00	1.00	1.00
General Fund	Emergency Services	Deputy Emergency Mgmt. Coordinator	1.00	1.00	1.00
		Subtotal	1.00	1.00	1.00
General Fund/Landfill Fund	Public Works (Litter/Solid Waste/Bldgs)	911 Sign Maintenance Tech.	1.00	1.00	1.00
General Fund/Landfill Fund	Public Works (Litter/Solid Waste/Bldgs)	Administrative Assistant I	0.00	1.00	1.00
General Fund/Landfill Fund	Public Works (Litter/Solid Waste/Bldgs)	Administrative Coordinator	1.00	1.00	1.00
General Fund/Landfill Fund	Public Works (Litter/Solid Waste/Bldgs)	Auto Mechanic	1.00	1.00	1.00
General Fund/Landfill Fund	Public Works (Litter/Solid Waste/Bldgs)	Baler Operator I	1.00	1.00	1.00
General Fund/Landfill Fund	Public Works (Litter/Solid Waste/Bldgs)	Building & Grounds Supervisor	1.00	1.00	1.00

Financial Summaries Section

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

Fund	Department	Title	FY22	FY23	FY24
			Approved FTE	Approved FTE	Approved FTE
General Fund/Landfill Fund	Public Works (Litter/Solid Waste/Bldgs)	Building Maintenance Mechanic	2.00	2.00	2.00
General Fund/Landfill Fund	Public Works (Litter/Solid Waste/Bldgs)	Building Maintenance Specialist	3.00	3.00	3.00
General Fund/Landfill Fund	Public Works (Litter/Solid Waste/Bldgs)	Convenience Center Attendant	12.00	12.00	12.00
General Fund/Landfill Fund	Public Works (Litter/Solid Waste/Bldgs)	Custodian	4.50	4.50	4.50
General Fund/Landfill Fund	Public Works (Litter/Solid Waste/Bldgs)	Deputy Director of Facilities	1.00	1.00	1.00
General Fund/Landfill Fund	Public Works (Litter/Solid Waste/Bldgs)	Deputy Director of Solid Waste	1.00	1.00	1.00
General Fund/Landfill Fund	Public Works (Litter/Solid Waste/Bldgs)	Deputy Administrator, Public Works & Facilities	1.00	1.00	1.00
General Fund/Landfill Fund	Public Works (Litter/Solid Waste/Bldgs)	Facility Maintenance Tech.	0.50	1.00	1.00
General Fund/Landfill Fund	Public Works (Litter/Solid Waste/Bldgs)	Heavy Equipment Operator	3.00	4.00	4.00
General Fund/Landfill Fund	Public Works (Litter/Solid Waste/Bldgs)	Laborer	6.50	5.00	8.00
General Fund/Landfill Fund	Public Works (Litter/Solid Waste/Bldgs)	Laborer Crew Leader	4.00	4.00	5.00
General Fund/Landfill Fund	Public Works (Litter/Solid Waste/Bldgs)	Landfill Crew Supervisor	1.00	1.00	1.00
General Fund/Landfill Fund	Public Works (Litter/Solid Waste/Bldgs)	Lead Auto Mechanic	1.00	1.00	1.00
General Fund/Landfill Fund	Public Works (Litter/Solid Waste/Bldgs)	Operations Manager	1.00	1.00	1.00
General Fund/Landfill Fund	Public Works (Litter/Solid Waste/Bldgs)	Recycling & Litter Coordinator	1.00	1.00	1.00
General Fund/Landfill Fund	Public Works (Litter/Solid Waste/Bldgs)	Regulatory Compliance Specialist	1.00	1.00	1.00
General Fund/Landfill Fund	Public Works (Litter/Solid Waste/Bldgs)	Scale Operator	3.00	3.00	3.00
General Fund/Landfill Fund	Public Works (Litter/Solid Waste/Bldgs)	Transfer Station Supervisor	1.00	1.00	1.00
General Fund/Landfill Fund	Public Works (Litter/Solid Waste/Bldgs)	Truck Driver	4.00	4.00	4.00
General Fund/Landfill Fund	Public Works (Litter/Solid Waste/Bldgs)	Utility Operator	1.00	1.00	1.00
Subtotal			57.50	58.50	62.50
General Fund	Parks & Recreation	Departmental Secretary	0.40	0.40	0.40
General Fund	Parks & Recreation	Parks & Recreation Manager	1.00	1.00	1.00
General Fund	Parks & Recreation	Parks & Recreation Staff	0.00	1.00	1.00
General Fund	Parks & Recreation	Special Events Coordinator	1.00	0.00	0.00
General Fund	Parks & Recreation	Sports Coordinator	0.50	0.50	0.50
Subtotal			2.90	2.90	2.90
General Fund	Planning	Administrative Assistant I	1.00	1.00	1.00
General Fund	Planning	Deputy Administrator, Building, Planning and Economic Development	1.00	1.00	1.00
General Fund	Planning	Economic Development Coordinator	0.00	1.00	1.00
General Fund	Planning	Floodplain Manager	1.00	1.00	1.00
General Fund	Planning	Planner II	1.00	1.00	1.00
Subtotal			4.00	5.00	5.00
General Fund/Stormwater	Environmental (E&S/Ditch Maint/Stormw:	Permit Specialist I	1.00	1.00	1.00
General Fund/Stormwater	Environmental (E&S/Ditch Maint/Stormw:	Administrative Assistant	1.00	1.00	1.00
General Fund/Stormwater	Environmental (E&S/Ditch Maint/Stormw:	Ditch Maintenance Equipment Operator	1.00	1.00	1.00
General Fund/Stormwater	Environmental (E&S/Ditch Maint/Stormw:	Ditch Maintenance Supervisor ³	1.00	0.00	1.00
General Fund/Stormwater	Environmental (E&S/Ditch Maint/Stormw:	Director of Environmental Programs	1.00	1.00	1.00
General Fund/Stormwater	Environmental (E&S/Ditch Maint/Stormw:	Environmental Planner	1.00	1.00	1.00
Subtotal			6.00	5.00	6.00
General Fund	Johnsongrass & Gypsy Moth Control	Johnsongrass Supervisor	0.50	0.50	0.50
Subtotal			0.50	0.50	0.50
General Fund	Cooperative Extension Agency	Extension Service Tech.	0.50	0.50	0.50
Subtotal			0.50	0.50	0.50
Capital Projects Fund	ERP System Project	ERP Systems Analyst	0.50	0.00	1.00
Subtotal			0.50	0.00	1.00
Virginia Public Asst. Fund	n/a	Director II	1.00	1.00	1.00
Virginia Public Asst. Fund	n/a	Family Services Specialists	15.00	15.00	15.00
Virginia Public Asst. Fund	n/a	Benefit Program Specialists	22.00	22.00	22.00
Virginia Public Asst. Fund	n/a	Self Sufficiency Specialist II	2.00	2.00	2.00
Virginia Public Asst. Fund	n/a	Office Associate II and III	7.00	7.00	7.00
Virginia Public Asst. Fund	n/a	CSA Coordinator	1.00	1.00	1.00

Financial Summaries Section

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

Fund	Department	Title	FY22	FY23	FY24
			Approved FTE	Approved FTE	Approved FTE
Virginia Public Asst. Fund	n/a	Other	8.00	8.00	8.00
		Subtotal	56.00	56.00	56.00
Consolidated EMS Fund	n/a	Administrative Analyst	1.00	1.00	1.00
Consolidated EMS Fund	n/a	Captain	6.00	6.00	6.00
Consolidated EMS Fund	n/a	Departmental Secretary	0.50	0.50	0.50
Consolidated EMS Fund	n/a	Deputy Director	0.00	0.00	1.00
Consolidated EMS Fund	n/a	Fire Medic Backfill Pool	5.50	5.50	5.50
Consolidated EMS Fund	n/a	Fire Medics	53.00	55.00	55.00
Consolidated EMS Fund	n/a	Public Safety Director	1.00	1.00	1.00
Consolidated EMS Fund	n/a	Shift Supervisor	3.00	3.00	3.00
Consolidated EMS Fund	n/a	Training Coordinator	1.00	1.00	1.00
		Subtotal	71.00	73.00	74.00
Airport Fund	n/a	Airport Manager	1.00	1.00	1.00
Airport Fund	n/a	Flightline Attendant	2.50	2.50	2.50
		Subtotal	3.50	3.50	3.50
Total Primary Government FTE			345.00	361.00	370.00

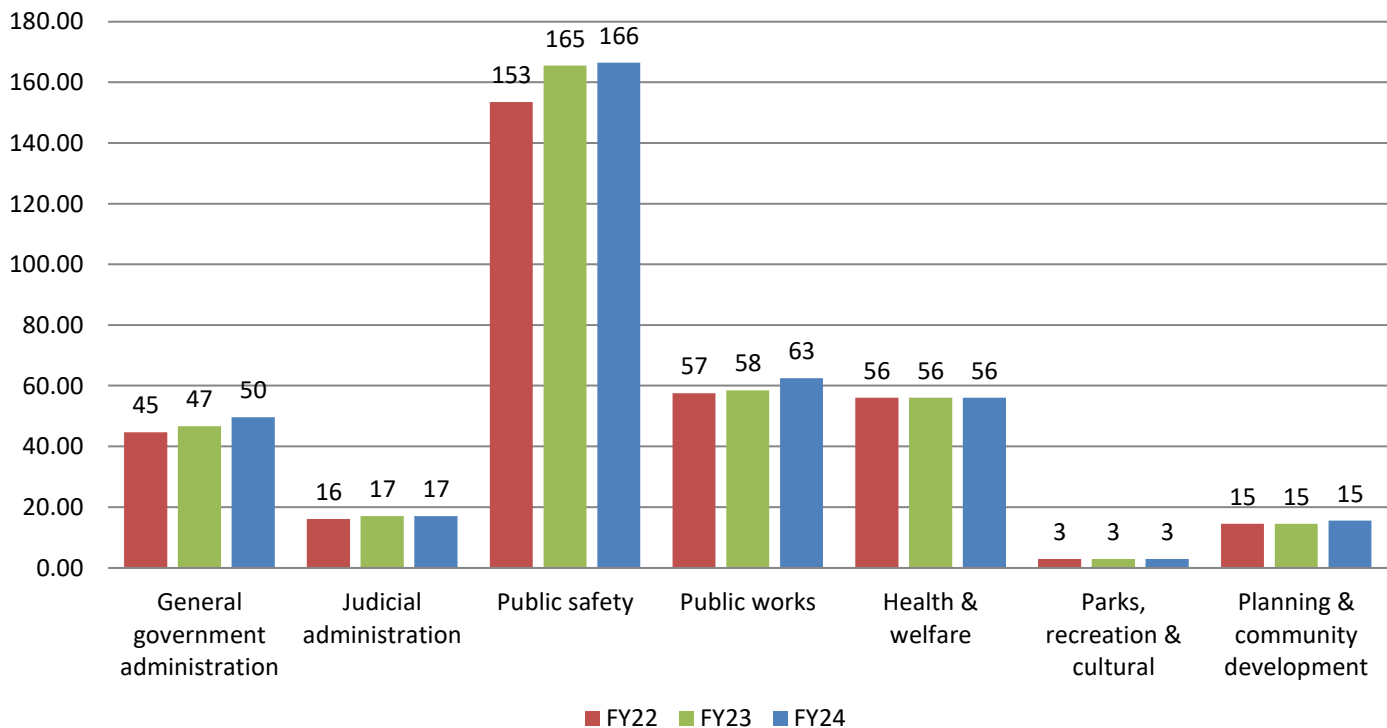
Notes:

- 1 Schedule excludes seasonal and temporary positions.
- 2 Approved FTEs for FY23 have been restated to reflect positions reallocated or approved during the fiscal year.
- 3 Position vacant/frozen during FY22, FY23 and/or FY24.

Red Font indicates a FTE change.

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

Approved FTE by Function



Financial Summaries Section

Explanation of Changes in Authorized Full-Time Equivalents

Approval of Schedule of Authorized Full-Time Equivalents:

All County positions are reviewed annually by the Board of Supervisors during the budget formulation process. During this process, a schedule of full-time equivalents is developed and submitted to the Board for approval. Normally any new positions are approved by the Board at this time, however, new positions may be added throughout the year with Board approval.

Explanation of Changes in Authorized Full-Time Equivalents (FY23 to FY24):

Fund:	General Fund
Department:	County Administrator
Change in FTE Authorized:	-1.0
Explanation:	The FY24 adopted annual fiscal plan continues to freeze funding for a currently vacant full-time Purchasing & Contracts Manager position.

Fund:	General Fund
Department:	County Administrator
Change in FTE Authorized:	1.0
Explanation:	The adopted annual fiscal plan includes funding to add a full-time Housing Coordinator that will fulfill an FY22-24 strategic plan goal . With this FTE, the County Administrator's Office will be able to improve affordable/market rate housing availability.

Fund:	General Fund
Department:	County Assessor
Change in FTE Authorized:	1.0
Explanation:	The adopted annual fiscal plan includes funding to add a full-time Mapper/Researcher to the department that will perform these intended duties instead of current appraisal staff.

Fund:	General Fund
Department:	Litter Control
Change in FTE Authorized:	4.0
Explanation:	The adopted annual fiscal plan includes funding to add four full-time dedicated roadside litter crew, consisting of one crew leader and three laborers. This inclusion fulfills the strategic plan set forth on 1/8/22.

Fund:	General Fund
Department:	Ditch Maintenance
Change in FTE Authorized:	1.0
Explanation:	The FY24 adopted annual fiscal plan unfreezes funding from the previous fiscal year for a currently vacant full-time Ditch Maintenance Supervisor position.

Fund:	Capital Projects Fund
Department:	N/A
Change in FTE Authorized:	1.0
Explanation:	One full-time ERP Systems Analyst is included in the adopted annual fiscal plan that will be used to oversee the implementation of the County's new ERP system.

Fund:	Consolidated EMS Fund
Department:	N/A
Change in FTE Authorized:	1.0
Explanation:	The adopted annual fiscal plan includes funding to add one full-time position for this fund. The Deputy Director position will be responsible for the daily operations of the Battalion Chiefs and Training Coordinator. This position is needed to increase accountability and supervision and will enhance the succession plan for the department.



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Property Tax Rates Section



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Property Tax Rates Section

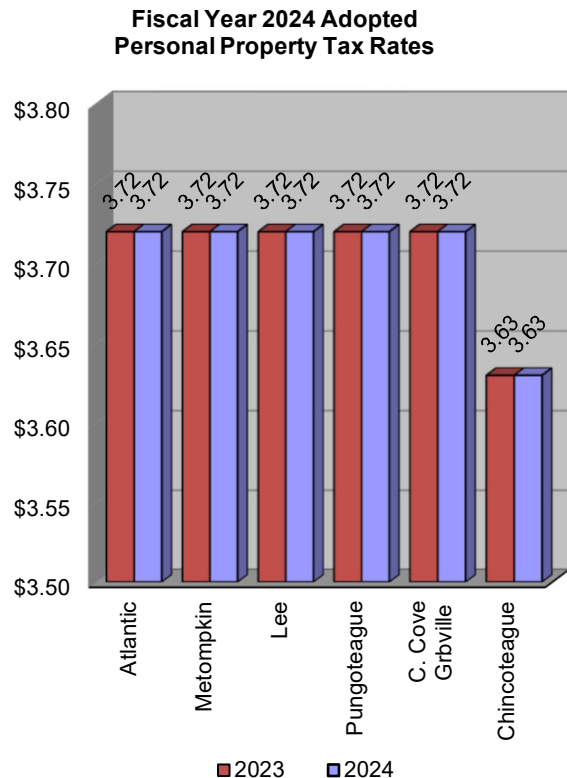
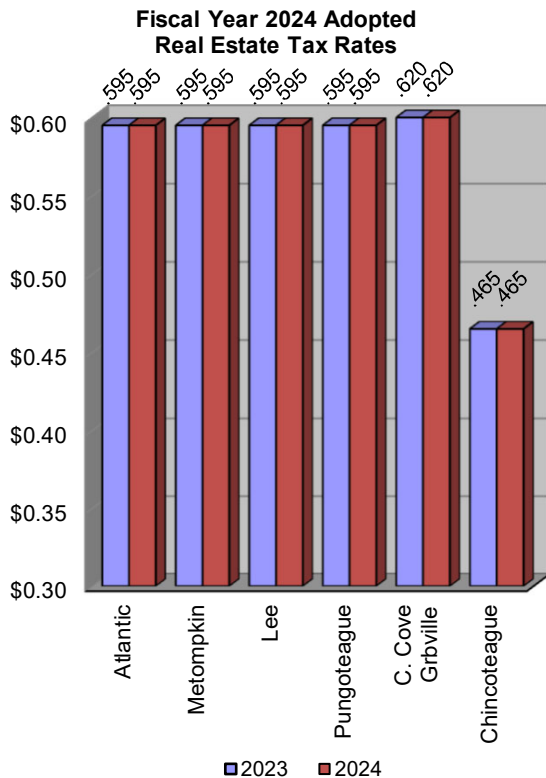
Property Tax Rates Last Ten Fiscal Years (Per \$100 of Assessed Value)

Other County Rates Levied by Taxing District

Fiscal Year Ending June 30,	General Fund Tax Rate	Debt Tax Rate	Add On Fire Services Tax Rate By Taxing District					Add On EMS Tax Rate by Taxing District					Mosquito Control Grnbckville Capt Cove
			Atlantic	Metom-pkin	Lee	Pungoteague	Grnbckville Capt Cove	Atlantic	Metom-pkin	Lee	Pungoteague	Grnbckville Capt Cove	
Real Estate and Mobile Homes:													
2015	0.395	0.095	-	-	-	-	-	0.090	0.090	0.090	0.090	0.090	0.025
2016	0.395	0.095	-	-	-	-	-	0.090	0.090	0.090	0.090	0.090	0.025
2017	0.395	0.095	-	-	-	-	-	0.120	0.120	0.120	0.120	0.120	0.025
2018	0.395	0.095	-	-	-	-	-	0.120	0.120	0.120	0.120	0.120	0.025
2019	0.405	0.075	-	-	-	-	-	0.130	0.130	0.130	0.130	0.130	0.025
2020	0.415	0.065	-	-	-	-	-	0.130	0.130	0.130	0.130	0.130	0.025
2021	0.415	0.065	-	-	-	-	-	0.130	0.130	0.130	0.130	0.130	0.025
2022	0.420	0.060	-	-	-	-	-	0.130	0.130	0.130	0.130	0.130	0.025
2023	0.415	0.05	-	-	-	-	-	0.130	0.130	0.130	0.130	0.130	0.025
2024	0.420	0.045	-	-	-	-	-	0.130	0.130	0.130	0.130	0.130	0.025
Personal Property and Machinery & Tools:													
2015	3.53	0.10	-	-	-	-	-	0.09	0.09	0.09	0.09	0.09	-
2016	3.53	0.10	-	-	-	-	-	0.09	0.09	0.09	0.09	0.09	-
2017	3.53	0.10	-	-	-	-	-	0.09	0.09	0.09	0.09	0.09	-
2018	3.53	0.10	-	-	-	-	-	0.09	0.09	0.09	0.09	0.09	-
2019	3.53	0.10	-	-	-	-	-	0.09	0.09	0.09	0.09	0.09	-
2020	3.53	0.10	-	-	-	-	-	0.09	0.09	0.09	0.09	0.09	-
2021	3.53	0.10	-	-	-	-	-	0.09	0.09	0.09	0.09	0.09	-
2022	3.53	0.10	-	-	-	-	-	0.09	0.09	0.09	0.09	0.09	-
¹ 2023	3.53	0.10	-	-	-	-	-	0.09	0.09	0.09	0.09	0.09	-
2024	3.53	0.10	-	-	-	-	-	0.09	0.09	0.09	0.09	0.09	-

Notes:

¹ Automobiles, trucks with a gross weight of 7,500 lbs. or less, motorcycles, mo-peds, all-terrain vehicles (ATV), off-road motorcycles, campers and other recreational vehicles' personal property general fund tax rate will be .73 cents less than all other taxable personal property.



Property Tax Rates Section

Tax Rate Comparison

For Tax Year 2022

County	Taxes on Real Estate					Taxes on Personal Use Cars			
	Nominal Real Estate Tax Rate	Rank	Assessment Ratio (%)	Effective Real Estate Tax Rate	Rank	Nominal Personal Property Tax Rate	Tax Value Method	Assessment Ratio (%)	Rank
Accomack	0.595	14	98.1%	0.58	11	2.99	Average Loan	100%	11
Amherst	0.610	12	95.5%	0.58	12	3.45	Average Trade-In	100%	9
Botetourt	0.790	3	91.7%	0.72	4	2.71	Average Loan	100%	13
Culpeper	0.550	15	91.2%	0.50	16	3.50	Average Trade-In	100%	8
Gloucester	0.720	7	97.9%	0.69	6	2.95	Average Retail	100%	12
Halifax	0.500	17	98.6%	0.49	17	3.85	Average Loan	100%	3
Isle of Wight	0.850	1	90.6%	0.77	2	3.90	Average Loan	100%	1
Louisa	0.720	7	99.9%	0.71	5	2.43	Average Trade-In	100%	14
Mecklenburg	0.400	18	96.9%	0.39	18	3.36	Average Loan	100%	10
Northampton	0.760	4	98.8%	0.75	3	3.60	Average Loan	100%	7
Orange	0.610	12	92.6%	0.56	14	3.75	Other	100%	6
Prince George	0.820	2	96.2%	0.79	1	3.90	Average Loan	100%	1
Pulaski	0.740	5	87.6%	0.65	9	2.35	Average Trade-In	100%	15
Shenandoah	0.690	9	95.1%	0.66	8	3.80	Other	100%	4
Smyth	0.740	5	80.5%	0.60	10	2.30	Average Loan	100%	17
Tazewell	0.290	19	100.0%	0.29	19	0.80	Average Loan	100%	19
Warren	0.655	11	88.2%	0.58	13	3.80	Average Trade-In	100%	4
Wise	0.690	9	96.1%	0.66	7	1.65	Average Loan	100%	18
Wythe	0.530	16	98.0%	0.52	15	2.32	Average Loan	100%	16

Note: Mainland tax rate used for comparison purposes.

Source: VA summary Tax Year 2021/individual County websites.

Property Tax Rates Section

Tax Rate Comparison

Calendar Year 2022/Fiscal Year 2021-2022

County	Taxes on Machinery & Tools										
	Value used for Tax Purposes	Nominal Tax Rate	Year 1 Rate	Year 2 Rate	Year 3 Rate	Effective Tax Rate Year 1	Effective Tax Rate Year 2	Effective Tax Rate Year 3	Rank Year 1	Rank Year 2	Rank Year 3
Accomack	Orig. Cost	3.72	45%	35%	30%	1.67	1.30	1.12	3	3	4
Amherst	Orig. Cost	2.00	25%	25%	25%	0.50	0.50	0.50	18	18	18
Botetourt	Orig. Cost	1.80	50%	50%	50%	0.90	0.90	0.90	10	10	9
Culpeper	Orig. Cost	2.00	70%	60%	50%	1.40	1.20	1.00	5	7	7
Gloucester	Orig. Cost	2.95	30%	30%	30%	0.89	0.89	0.89	12	11	10
Halifax	Orig. Cost	1.26	50%	50%	50%	0.63	0.63	0.63	16	16	15
Isle of Wight	Orig. Cost	1.75	40%	40%	40%	0.70	0.70	0.70	15	15	14
Louisa	Orig. Cost	1.90	10%	10%	10%	0.19	0.19	0.19	19	19	19
Mecklenburg	Orig. Cost	0.66	80%	80%	80%	0.53	0.53	0.53	17	17	17
Northampton	Orig. Cost	2.00	70%	60%	50%	1.40	1.20	1.00	5	7	7
Orange	Orig. Cost	1.83	75%	70%	65%	1.37	1.28	1.19	8	4	3
Prince George	Orig. Cost	1.50	60%	50%	40%	0.90	0.75	0.60	11	12	16
Pulaski	Orig. Cost	1.50	48%	48%	48%	0.72	0.72	0.72	14	14	13
Shenandoah	Orig. Cost	3.15	55%	50%	45%	1.73	1.58	1.42	2	2	2
Smyth	Orig. Cost	1.55	90%	80%	70%	1.40	1.24	1.09	7	5	5
Tazewell	Orig. Cost	2.00	100%	100%	100%	2.00	2.00	2.00	1	1	1
Warren	Orig. Cost	2.05	70%	60%	50%	1.44	1.23	1.03	4	6	6
Wise	Orig. Cost	1.41	86%	72%	58%	1.21	1.02	0.82	9	9	11
Wythe	Orig. Cost	1.50	50%	50%	50%	0.75	0.75	0.75	13	12	12

Note: Mainland tax rate used for comparison purposes.

Source: VA summary Tax Year 2021/individual County websites.

Property Tax Rates Section

Tax Rate Comparison

Calendar Year 2022/Fiscal Year 2021-2022

County	Taxes on Tangible Personal Property										
	Value used for Tax Purposes	Nominal Tax Rate	Year 1 Rate	Year 2 Rate	Year 3 Rate	Effective Tax Rate Year 1	Effective Tax Rate Year 2	Effective Tax Rate Year 3	Rank Year 1	Rank Year 2	Rank Year 3
Accomack	Orig. Cost	3.31	50%	45%	43%	1.65	1.49	1.42	12	13	12
Amherst	Orig. Cost	3.45	30%	30%	30%	1.04	1.04	1.04	18	18	18
Botetourt	Orig. Cost	2.71	90%	70%	50%	2.44	1.90	1.36	7	9	14
Culpeper	Orig. Cost	3.50	70%	60%	50%	2.45	2.10	1.75	6	6	6
Gloucester	Orig. Cost	2.95	30%	30%	30%	0.89	0.89	0.89	19	19	19
Halifax	Orig. Cost	3.85	70%	60%	50%	2.69	2.31	1.93	3	2	3
Isle of Wight	Orig. Cost	3.90	40%	40%	40%	1.56	1.56	1.56	14	12	9
Louisa	Orig. Cost	2.43	75%	70%	60%	1.82	1.70	1.46	11	11	11
Mecklenburg	Orig. Cost	3.36	80%	60%	50%	2.69	2.02	1.68	2	7	7
Northampton	Orig. Cost	3.60	70%	60%	50%	2.52	2.16	1.80	5	5	5
Orange	Orig. Cost	3.75	65%	60%	55%	2.44	2.25	2.06	8	4	2
Prince George	Orig. Cost	3.90	60%	50%	40%	2.34	1.95	1.56	9	8	9
Pulaski	Orig. Cost	2.35	60%	60%	60%	1.41	1.41	1.41	16	14	13
Shenandoah	Orig. Cost	3.80	80%	70%	60%	3.04	2.66	2.28	1	1	1
Smyth	Orig. Cost	2.30	90%	80%	70%	2.07	1.84	1.61	10	10	8
Tazewell	Orig. Cost	2.00	80%	70%	60%	1.60	1.40	1.20	13	15	15
Warren	Orig. Cost	3.80	70%	60%	50%	2.66	2.28	1.90	4	3	4
Wise	Orig. Cost	1.65	90%	80%	70%	1.49	1.32	1.16	15	16	17
Wythe	Orig. Cost	2.32	50%	50%	50%	1.16	1.16	1.16	17	17	16

Note: Mainland tax rate used for comparison purposes.

Source: VA summary Tax Year 2021/individual County websites.

Property Tax Rates Section

Tax Rate Comparison

Calendar Year 2022/Fiscal Year 2021-2022

County	Motor Vehicle Local License Tax			
	Due Date	Private Passenger Vehicle Tax	Motorcycle Tax	Trucks Not for Hire Tax
Accomack	6/5	27.00	25.00	27.00
Amherst	12/5	25.00	11.00	25.00
Botetourt	11/1	20.00	11.00	20.00
Culpeper	12/5	25.00	15.00	25.00
Gloucester	n/a	n/a	n/a	n/a
Halifax	12/5	47.50	28.75	47.50
Isle of Wight	12/5	33.00	18.00	20.00
Louisa	12/5	38.75	19.50	38.75
Mecklenburg	12/5	25.00	25.00	25.00
Northampton	12/5	33.00	33.00	33.00
Orange	12/5	35.00	21.00	35.00
Prince George	6/5	23.00/27.00/29.00	18.00	23.00/27.00/29.00
Pulaski	6/5	25.00	10.00	25.00
Shenandoah	6/5	25.00	18.00	25.00
Smyth	12/5	25.00	25.00	25.00
Tazewell*	12/5	10.00	10.00	10.00
Warren	6/5	30.00	15.00	30.00
Wise	4/15	5.00	5.00	5.00
Wythe	12/5	20.00	10.00	20.00

* = one time fee.

Source: Individual County Websites.

Property Tax Rates Section

Tax Rate Comparison

Calendar Year 2022/Fiscal Year 2021-2022

County	Business, Professional & Occupational Licenses (BPOL) Tax							Merchants Capital Tax			
	License Fee	Gross Receipts Taxes Imposed in addition to License Fee						Value used for Tax Purposes	Assessment Ratio	Nominal Tax Rate	Effective Tax Rate
		Minimum Tax	Retailers Tax Rate	Mail Order Firms Tax Rate	Wholesalers and Distributors Tax Rate	Financial Services Tax Rate	Business Services Tax Rate				
Accomack	50.00	-	-	-	-	-	-	-	-	-	-
Amherst	n/a	10.00	n/a	0.31	n/a	0.50	0.31	Original Cost	20%	3.95	0.79
Botetourt	min of 10.00	10.00	0.10	n/a	0.05	0.29	0.18	-	-	-	-
Culpeper	-	-	-	-	-	-	-	-	-	-	-
Gloucester	Up to 50.00	n/a	0.10	0.10	0.05	0.10	0.10	-	-	-	-
Halifax	n/a	50.00	0.14	0.10	0.03	0.39	0.24	-	-	-	-
Isle of Wight	n/a	50.00	0.20	n/a	0.05	0.58	0.36	-	-	-	-
Louisa	-	5.00	-	-	-	-	-	Original Cost	100%	0.65	0.65
Mecklenburg	-	-	-	-	-	-	-	Original Cost	100%	0.72	0.72
Northampton	30.00	-	-	-	-	-	-	Original Cost	10%	6.25	0.63
Orange	-	-	-	-	-	-	-	Original Cost	100%	0.40	0.40
Prince George	Up to 50.00	25.00	0.15	0.15	n/a	0.20	0.20	-	-	-	-
Pulaski	n/a	30.00	0.20	n/a	0.05	0.07	0.15	-	-	-	-
Shenandoah	-	-	-	-	-	-	-	Original Cost	100%	0.60	0.60
Smyth	-	-	-	-	-	-	-	Original Cost	100%	0.40	0.40
Tazewell	-	-	-	-	-	-	-	Original Cost	20%	3.80	0.76
Warren	Up to 50.00	n/a	0.16	0.27	0.05	0.41	0.27	-	-	-	-
Wise	30.00	-	-	-	-	-	-	Other	45%	2.85	1.28
Wythe	-	-	-	-	-	-	-	FMV	100%	0.56	0.56

Source: Virginia Economic Development Partnership Guide to Local Taxes on Business

Source: VA summary Tax Year 2021/individual County websites.



Department Budget Summary and
Performance Snapshot Section



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GENERAL FUND

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Board of Supervisors	Department Number:	101.1101
Fund:	General Fund	Function:	General Government Admin.

Department Description

The Board of Supervisors is an elected body of nine members representing Accomack's nine magisterial districts. The Board is charged with enacting ordinances, establishing policies, setting the tax rate and approving the budget in accordance with the desires of residents and applicable state and federal laws.

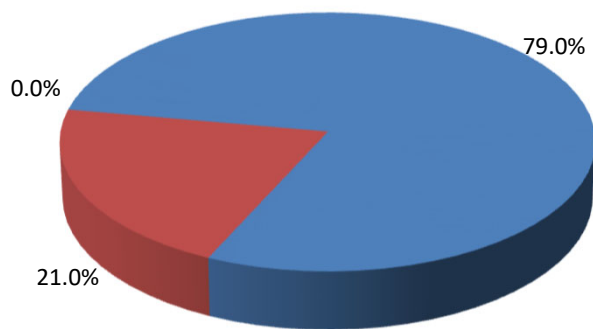
Accomplishments and Challenges in the last 2 fiscal years:

In late 2022, the Board of Supervisors set forth strategic plan goals and action items for the fiscal years 2022 through 2024. In the FY24 budget, several strategic plan goals were funded for various departments within the County.

Expenditure History

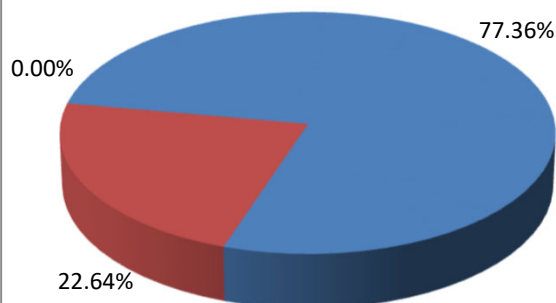
Expenditure Category	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	\$ 95,947	\$ 96,562	\$ 109,339	\$ 99,141	-9%
Other Operating Expenditures	13,487	17,460	29,014	29,014	0%
Capital Outlay	-	-	-	-	0%
Debt Service	-	-	-	-	0%
Total	109,435	114,022	138,353	128,155	-7%

**Adopted Budget
FY2023**



- Personnel Services
- Other Operating Expenditures
- Capital Outlay

**Adopted Budget
FY2024**



- Personnel Services
- Other Operating Expenditures
- Capital Outlay

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Board of Supervisors	Department Number:	101.1101
Fund:	General Fund	Function:	General Government Admin.

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2021	Adopted Budget FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
No FTEs/Nine elected Board Members	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Benefit Cost Adjustments	n/a	Recurring	\$ (10,198)
TOTAL			\$ (10,198)

Contact Information

Name:	Michael T. Mason	Address 1:	23296 Courthouse Ave.
Title:	County Administrator	Address 2:	P.O. Box 388
Email:	mmason@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	757-787-5700	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	County Administrator	Department Number:	101.1201
Fund:	General Fund	Function:	General Government Admin.

Mission Statement:

The Office of the County Administrator serves as the link between the Accomack County Board of Supervisors and its various operating divisions so that the Board's policies and goals might be transparently performed in an effective, efficient and accountable manner.

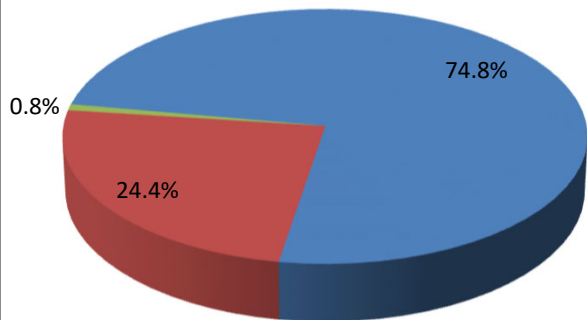
Accomplishments and Challenges in the last 2 fiscal years:

In late 2022, the Board of Supervisors set forth strategic plan goals and action items for the fiscal years 2022 through 2024. In the FY24 budget, funding for a full-time County Housing Coordinator fulfills one of the strategic plan goals.

Expenditure History

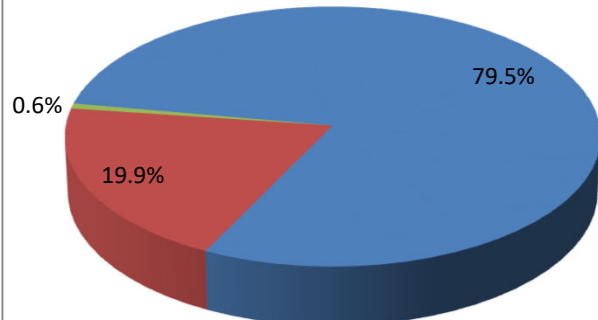
Expenditure Category	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	\$ 248,694	\$ 265,503	\$ 258,209	\$ 335,880	30%
Other Operating Expenditures	54,625	63,099	84,101	84,101	0%
Capital Outlay	23	457	2,700	2,700	0%
Debt Service	-	-	-	-	0%
Total	303,342	329,059	345,010	422,681	23%

**Adopted Budget
FY2023**



■ Personnel Services
■ Other Operating Expenditures
■ Capital Outlay

**Adopted Budget
FY2024**



■ Personnel Services
■ Other Operating Expenditures
■ Capital Outlay

Departmental Budget Summary & Performance Snapshot

Department or Agency:	County Administrator	Department Number:	101.1201
Fund:	General Fund	Function:	General Government Admin.

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2021	Adopted Budget FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Administrative Assistant II	1.0	1.0	1.0	1.0	0%
County Administrator	1.0	1.0	1.0	1.0	0%
Purchasing & Contracts Manager	0.0	0.0	0.0	0.0	0%
Housing Coordinator	0.0	0.0	0.0	1.0	100%
Total	2.0	2.0	2.0	3.0	50%

Summary of Budget Increases Adopted

Description of Increase	Link to Justification	Funding Source	Increase
Employee 6.5% Salary Increase, Prior Year 5% Salary Increase and Benefit Cost Adjustments	n/a	Recurring	\$ 35,171
Housing Coordinator (effective 1/1/24)	n/a	Recurring	42,500
TOTAL			\$ 77,671

Contact Information

Name:	Michael T. Mason	Address 1:	23296 Courthouse Ave.
Title:	County Administrator	Address 2:	P.O. Box 388
Email:	mmason@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	757-787-5700	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Legal Services	Department Number:	101.1204
Fund:	General Fund	Function:	General Government Admin.

Mission Statement:

Our mission is to advance the goals and priorities of the Accomack County Board of Supervisors while avoiding potential liabilities for the County and its officials.

Description of Services Provided:

Public Process Support: The County Attorney supports Accomack County's performance in accordance with Virginia law by reviewing notices and advertisements, monitoring compliance with public meeting requirements of the Freedom of Information Act, and monitoring the form of actions taken by the Board of Supervisors and other public bodies.

County Operations Support: The County Attorney advises County departments regarding legal compliance and liability avoidance in operations issues, regarding both the departmental services to the public and departmental administration of the County's personnel policies. The service includes advice on the development of and review of draft ordinances, policies, agreements, deeds and County procedures.

Legal Representation: The County Attorney provides legal representation for the County in judicial and administrative matters, both proactive and responsive.

Current Departmental Goals:

Update Codes and policies to reflect current law.

Accomplishments and Challenges in the last 2 fiscal years:

(1) Revised portions of Chapters 78, 82, and 106 of the County Code; (2) Monitored legislative changes in State law; (3) Provided legal advice to the Board of Supervisors, County Administrator, and departments; (4) Assisted with land acquisition; (5) Assisted with litigation; and (6) Drafted numerous legal documents, including ordinances, resolutions, deeds, leases and agreements.

Major Issues to Address in the Next Two Fiscal Years:

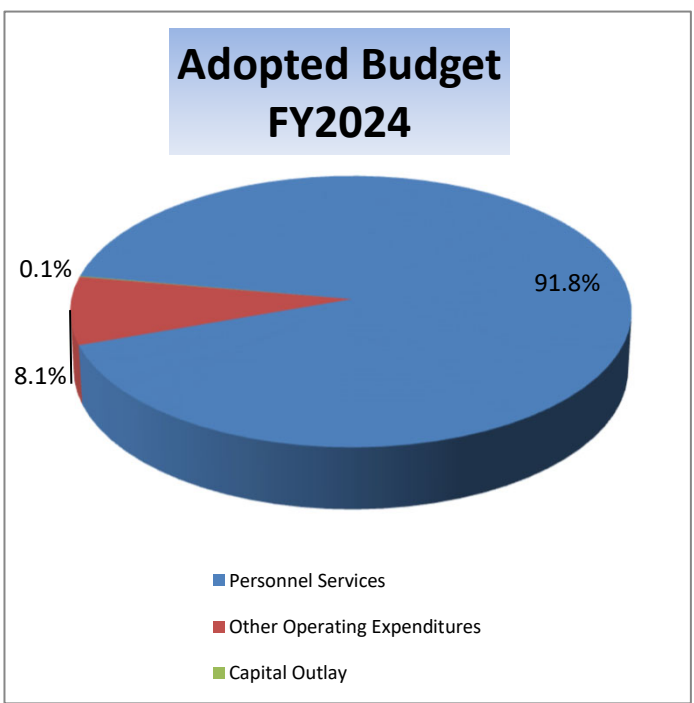
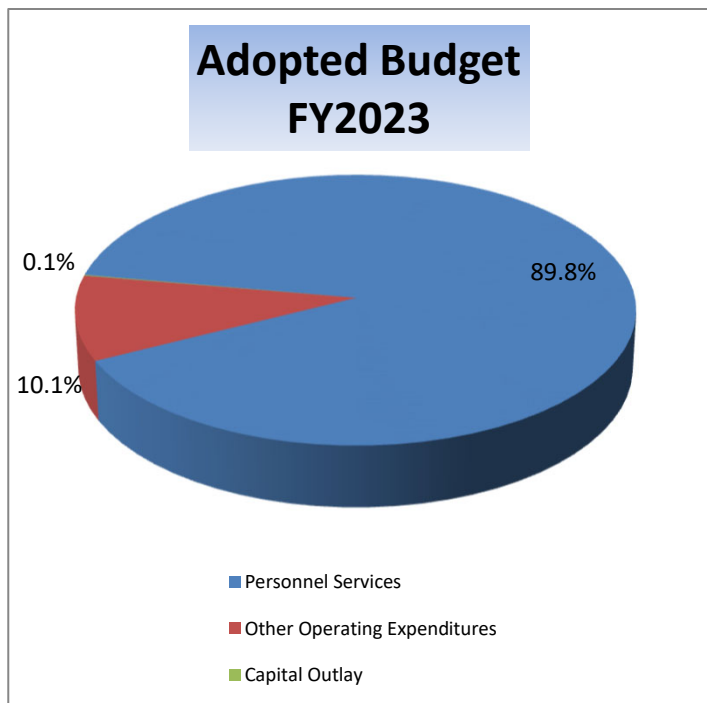
(1) Code updates; (2) Legislative updates; (3) Provide legal advice and legal representation; (4) Assist with distribution of opioid settlement proceeds; (5) Assist with enforcement of zoning and building codes; (6) Assist with land acquisitions; and (7) Assist with Eastern Shore Regional Library project.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Legal Services	Department Number:	101.1204
Fund:	General Fund	Function:	General Government Admin.

Expenditure History

Expenditure Category	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	\$ 157,105	\$ 188,241	\$ 198,287	\$ 221,901	12%
Other Operating Expenditures	19,186	8,970	22,391	19,546	-13%
Capital Outlay	92	-	200	200	0%
Debt Service	-	-	-	-	0%
Total	176,383	197,210	220,878	241,647	9%



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2021	Adopted Budget FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Legal Assistant	1.0	1.0	1.0	1.0	0%
County Attorney	1.0	1.0	1.0	1.0	0%
Total	2.0	2.0	2.0	2.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Employee 6.5% Salary Increase, Prior Year 5% Salary Increase and Benefit Cost Adjustments	n/a	Recurring	\$ 23,614
Increase in Operating Expenses	n/a	Recurring	150
Increase in Dues	n/a	Recurring	225
Increase in Office Supplies	n/a	Recurring	500
Increase in LexisNexis subscription	n/a	Recurring	280
TOTAL			\$ 24,769

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Legal Services	Department Number:	101.1204
Fund:	General Fund	Function:	General Government Admin.

Contact Information

Name:	Jan L. Proctor	Address 1:	23296 Courthouse Avenue
Title:	County Attorney	Address 2:	PO Box 709
Email:	jproctor@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	757-787-5799	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

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

Mission Statement:

To meet the challenges of a changing & diverse workforce; deliver a quality county-wide human resources system and policies; and to provide leadership, guidance and support to County departments and divisions.

Description of Services Provided:

- 1) The Human Resources Department is dedicated to attracting, retaining and engaging a diverse and effective County workforce by providing services to our employees such as benefits, events, discounts and support.
- 2) This department continues to transfer from paper into electronic records to produce a more efficient and effective system in maintaining files.
- 3) Maintenance of personnel files, workman's compensation files and FMLA. Leadership support/review of disciplinary actions.
- 4) Ensuring on-boarding with new employees is an informative and productive process.
- 5) Ensuring continuity of operations during transition and staff vacancies particularly at department director level.

Current Departmental Goals:

- 1) To attract and retain a qualified and diverse workforce by hiring qualified applicants for open positions, offering a comprehensive benefit package, employee appreciation, and training and educational opportunities that promote advancement within the County and hopefully retention of both long standing and newly hired staff.
- 2) Continue to move to electronic records verses paper files. This will include partnering with the Finance Department during the implementation of a HR/Finance System.
- 3) To continue updating our communications to employees via our website, webpage, email, and social media.

Accomplishments and Challenges in the last 2 fiscal years:

We have maintained a user friendly and informative webpage for employees and users. Continuing to adapt to a hybrid workforce and labor shortages in an increasing competitive job market. Found ways in a post-pandemic environment to conduct successful United Way Campaign and employee engagement activities.

We have continued to increase the presence of bilingual staff in our public facing offices.

Creative use of temporary employment agreements, 'gig workers' and other solutions have helped bridge some of the skills gaps in current workforce development needs.

Hopefully the housing study will help focus on some of the barriers faced for mid-professionals such as first responders, teachers and skill based positions who want to work for the County but cannot find an affordable option for housing.

The current job market and economic outlook have made for increasingly challenging recruitment searches this year after several years of consistent successful placements.

Departmental Budget Summary & Performance Snapshot

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

Major Issues to Address in the Next Two Fiscal Years:

Expand housing options for professionals wanting to relocate to the County but do not wish to be homeowners.

Upgrade compensation system to reflect current competition, including the impact of expanded broadband access siphoning off talent to employers outside our geographic area.

Find the capacity for current staff to support the 18 to 24 month implementation of an ERP platform while still balancing the current workload.

Develop a meaningful succession plan since the majority of County leadership is eligible to retire within 0 - 24 months or the next two fiscal years.

Outcomes and Workload/Performance Measures:

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

Measure Descriptions	FY20__	FY20__	Current Goal	Comments
1. Workload Measure				Repurposing admin assistant to HR Generalist position has increased capacity for HR functional areas and leverage of electronic resources for employee benefit related transactions
2. Performance Measure: Retain the workforce that has been hired for a minimum of 30 - 36 months for ROI on placement expense and training			Keep turnover rate under 15%	
3. Performance Measure: Expanded recruitment sources for diverse and inclusive workforce			Three of 5 public offices have bilingual speakers at front counter.	Recruitment sources utilize outreach to minority and under represented populations. Translation of job postings and hiring of bi-lingual staff.

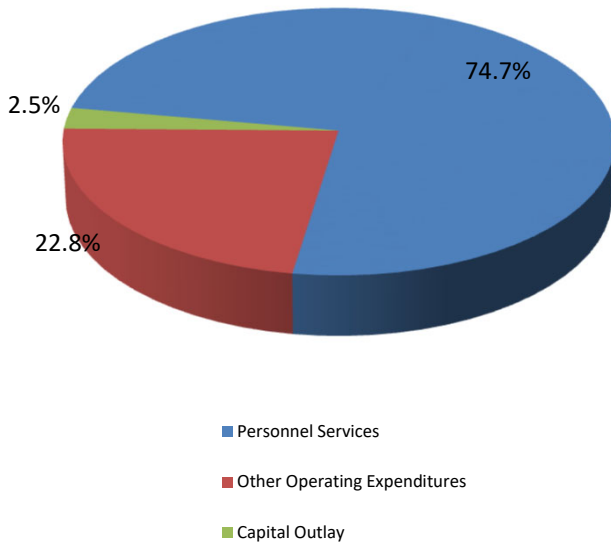
Departmental Budget Summary & Performance Snapshot

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

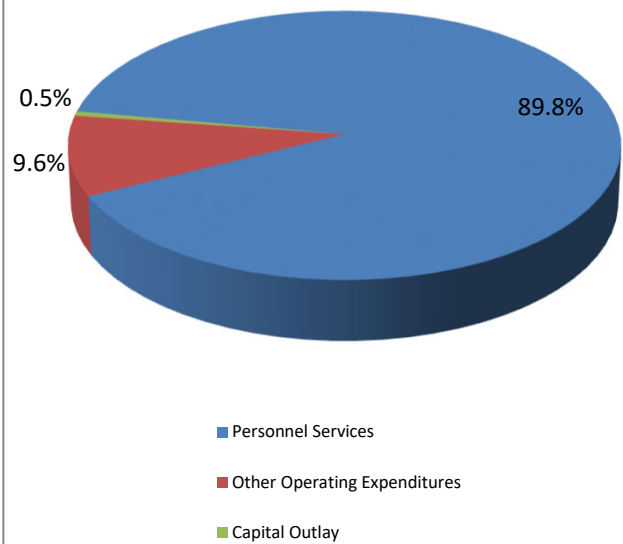
Expenditure History

Expenditure Category	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	\$ 219,734	\$ 219,745	\$ 294,161	\$ 327,439	11%
Other Operating Expenditures	21,193	23,492	89,671	35,071	-61%
Capital Outlay	-	-	10,000	2,000	-80%
Debt Service	-	-	-	-	0%
Total	240,927	243,237	393,832	364,510	-7%

Adopted Budget FY2023



Adopted Budget FY2024



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2021	Adopted Budget FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Chief Human Resources Officer	1.0	1.0	1.0	1.0	0%
HR Generalist	1.0	2.0	2.0	2.0	0%
Administrative Assistant	1.0	0.6	0.6	0.6	0%
Total	3.0	3.6	3.6	3.6	0%

Departmental Budget Summary & Performance Snapshot

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

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Employee 6.5% Salary Increase, Prior Year 5% Salary Increase and Benefit Cost Adjustments	n/a	Recurring	\$ 36,068
Board Member Fees	n/a	Recurring	210
Bonus pool for employees updating skills/knowledge	n/a	Recurring	3,000
Travel	n/a	Recurring	400
TOTAL			\$ 39,678

Contact Information

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

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Commissioner of Revenue	Department Number:	101.1209
Fund:	General Fund	Function:	General Government Admin.

Mission Statement:

The Commissioner of the Revenue Office is a constitutional office which is elected every four years. Our office is responsible for identifying and assessing all personal property fairly and equitably according to the Code of Virginia and the Accomack County Ordinance. We process and audit state income tax returns and estimated state income taxes. Also, we administer business licenses, public service company license, real estate tax relief for the seniors and disabled and real estate relief for the disabled veterans, and transient occupancy tax. Our objective is to accommodate the citizens of Accomack County in a fair and courteous manner.

Description of Services Provided:

Our office identifies and assesses all personal property located in Accomack County. We assist taxpayers and tax preparers with state income and estimated tax filings and issues. We send the state income tax to the Department of Taxation so the taxpayer will quickly receive their refunds. We administer all county business licenses (coin-operated machines, regular business license, door to door peddlers license, public service company gross receipts license and human waste hauling license), real estate tax relief for seniors and disabled, real estate tax exemption for disabled veterans, transient occupancy tax, vehicle license fees and process and research all returned personal property tax bill mail. The commissioner does the public service companies real estate and personal property data entry as provided by the State Corporation of Virginia for the tax bills to be created. We assist taxpayers with any questions that are asked of our office, whether it be giving the phone number for the correct office they need, giving directions to other offices or businesses, etc. We identify and assess all personal property located in Accomack County.

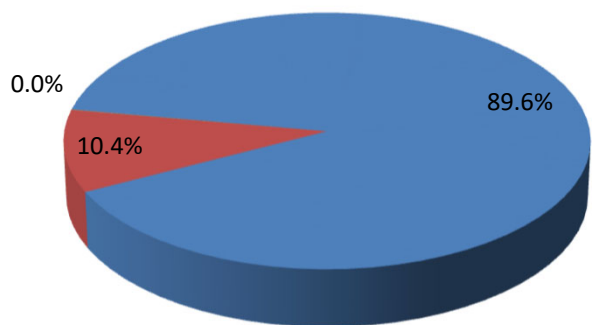
Expenditure History

Expenditure Category	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	\$ 277,392	\$ 261,155	\$ 276,500	\$ 309,609	12%
Other Operating Expenditures	20,382	22,623	31,942	155,492	387%
Capital Outlay	-	-	100	100	0%
Debt Service	-	-	-	-	0%
Total	297,773	283,777	308,542	465,201	51%

Departmental Budget Summary & Performance Snapshot

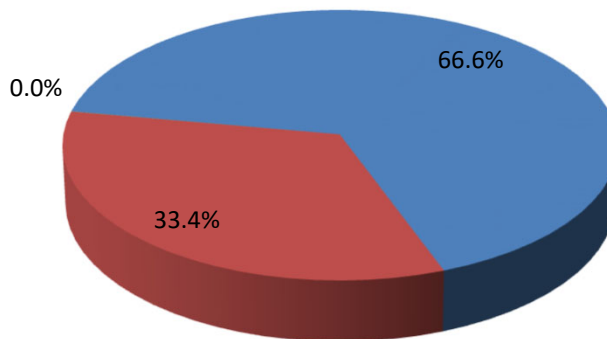
Department or Agency:	Commissioner of Revenue	Department Number:	101.1209
Fund:	General Fund	Function:	General Government Admin.

Adopted Budget FY2023



- Personnel Services
- Other Operating Expenditures
- Capital Outlay

Adopted Budget FY2024



- Personnel Services
- Other Operating Expenditures
- Capital Outlay

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2021	Adopted Budget FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Commissioner of the Revenue	1.0	1.0	1.0	1.0	0%
Departmental Secretary	1.0	1.0	0.0	0.0	0%
Deputy I	1.0	1.0	2.0	2.0	0%
Deputy II	1.0	1.0	1.0	1.0	0%
Chief Deputy	1.0	1.0	1.0	1.0	0%
Total	5.0	5.0	5.0	5.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/ (Decrease)
Employee 6.5% Salary Increase, Prior Year 5% Salary Increase and Benefit Cost Adjustments	n/a	Recurring	\$ 33,109
Personal property tax relief for volunteer fire/rescue company members who regularly respond	n/a	Recurring	123,550
TOTAL			\$ 156,659

Contact Information

Name:	Deborah T. Midgett	Address 1:	PO Box 186
Title:	Commissioner of the Revenue	Address 2:	
Email:	dmidgett@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	757-787-5749	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

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

Mission Statement:

The mission of the Department of Assessment is to discover, list and assess all real property using fair market value to achieve uniformity and equity earning recognition as the repository of real property information in the county.

Description of Services Provided:

- 1.) **TAX MAPS:** The Department reads and examines all deeds, wills, property surveys, subdivision plats as well as other numerous and varied legal instruments recorded in the Clerk of Court's Office in order to discover the locations of all real property and to maintain and update a cadastral (tax) map system on which the locations and boundaries of each of the properties in the county are identified and assigned a unique parcel identification map number. These maps are the base maps for the county's Geographic Information System (GIS). All changes to the maps are provided to GeoDecisions, Inc., the GIS site vendor in order for the maps on Accomap to be updated.
- 2.) **PROPERTY RECORDS:** The Department maintains a property record system listing and providing data on each of the 40,827 (taxable & exempt) parcels in the county. The data is the following: name and address of the current owner; present and past transfer information (legal instrument number, recordation date, and sale price, if any); map parcel number; 911 number, if any; tax district; market neighborhood; legal description; land information (breakdown of types, size, acreage, etc.); computation of assessed value of land; information on main building (construction quality, condition, features, actual age, effective age, depreciation, etc.); photograph and sketch of main building; descriptions of other buildings and improvements; assessed values of main building and other buildings and improvements; total assessed value; and, other important information & data. These records are maintained on the department's ProVal Computer Assisted Mass Appraisal (CAMA) System database.
- 3.) **ASSESSMENT VALUATION:** The Department assesses all properties at 100% of fair market value on a biennial (every 2 years) basis for ad valorem taxation purposes in accordance with state law using the mass appraisal process which utilizes the basic principles and approaches of real property appraisal with special emphasis on statistics and generalization of data. Valuations must also meet generally accepted appraisal practices, procedures, rules, and standards as prescribed by nationally recognized professional appraisal organizations such as the International Association of Assessing Officers (IAAO). In addition, all new construction and all new parcels created by partial off-conveyances, subdivision, etc. are assessed annually; and, changes in assessments due to demolition/razing, and damage resulting from natural occurrences/catastrophes are made annually.
- 4.) **PROPERTY TRANSFER & LAND DIVISION & MERGER:** The Department makes changes in ownerships due to the recordation of deeds, wills, court orders, and other instruments. In addition, new property records listing data and assessments for new parcels ("children") created by partial transfers of existing parcels ("parents") and the recordation of survey plats and subdivision plats are generated and the resulting changes to the parent parcels in regards to their size, assessed values, mapping, etc. are made. Property records are also changed due to land merging resulting from parcels or portions of parcels being merged together due to the vacation of boundary lines to properties or deeds of consolidation.
- 5.) **LAND USE ASSESSMENT:** The Department administers in compliance with the Code of Virginia and the Code of Accomack County the Land Use Assessment Program which allows for the special assessment of property used for agricultural, forest, and horticultural purposes at income production values that are based on soils production capability classes rather than at fair market value for taxation. Given Accomack County has a countywide land use ordinance this also means that in accordance with the Virginia Conservation Easement Act, specifically §10.1-1011, all parcels in the county with perpetual conservation easements must also be assessed at a land use value by the department. Land Use Assessment records are maintained on a Microsoft Access database by the department.
- 6.) **ANALYSIS & REPORTING:** The Department performs sales and statistical analyses and studies for mass appraisal assessment/reassessment purposes and reporting purposes, especially reporting required to be made to the Virginia Department of Taxation.
- 7.) **APPEALS:** As required in accordance with the Code of VA, the Department notifies property owners of changes in assessments and conducts informal assessment appeals hearings with property owners regarding the changes; and, represents the County in appeals hearings before the Board of Equalization and the Circuit Court.
- 8.) **PROPERTY INFORMATION** The Department assist the public, the private sector, and internal and external departments and agencies in accessing and obtaining information from a repository of disclosable information contained on tax maps, property records, databases, analyses and studies which it has compiled and generated; and, is responsible for exporting CAMA data files via an electronic interface from ProVal to the PCI RBS system used by the County Treasurer for tax billing and collection, and, also importing address changes to Proval from RBS; providing CAMA data files used by the county's GIS website, Accomap; and, maintaining a public inquiry property information system.

Departmental Budget Summary & Performance Snapshot

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

Current Goals:

- *GOAL # 1 - Commence the work necessary to perform a biennial reassessment for 2024 ensuring a level of assessment in compliance with IAAO standards represented by a median sales assessment ratio of 90% to 100%; and, a level of uniformity as measured by the coefficient of dispersion in accordance with the IAAO standard on uniformity of assessment.
- *GOAL # 2 - Perform a review of 25% of the real estate parcels in the county via physical inspections and other means in accordance with the prescribed four year cycle of review of all real property in the county.
- *GOAL # 3 - Upgrade Proval in order to enhance assessment system capabilities and functionality especially in regards to the assessment of commercial income producing properties
- *GOAL # 4 - Work on refinement of the process implemented to provide property deed and survey plat information on partial conveyances and other property divisions to Building and Zoning in order for determinations as to whether they meet the requirements to be lawfully buildable can be made.
- *GOAL # 5 - Continue to ensure the system of controls implemented to provide for the valuation and ownership parcel data residing in RBS to be in agreement with the data residing in Proval is maintained and incorrect real estate tax bills are kept to historical minimums.
- *GOAL # 6 - Correct, update, and revise as necessary the data utilized in determining the use assessments on parcels in the Land Use Assessment Program and parcels with perpetual conservation easements; and, establish a plan of review of all parcels receiving use assessment utilizing advanced geographical (soils, wetlands, etc.) data and information system capabilities and techniques and aerial imagery that is available.
- *GOAL # 7 - Increase staffing in order for the numerous diverse operations being performed to be both adequately and more appropriately designated and divided. Concentration in specific work areas by staff rather than their continued involvement in multiple work areas is needed to effectively conduct and accomplish required operations in a timely, mandated and scheduled manner.
- *GOAL # 8 - Continue a program providing for the professional development of staff to both enhance their knowledge and abilities; and, to secure the educational course work and hours required to pursue and achieve professional designations.

Accomplishments and Challenges in the last 2 fiscal years:

Accomplishments:

- *Performed a Biennial Reassessment for 2022.
- *Conducted a review of 50% of the real estate parcels in the county in accordance with the 4 year cycle of review of all parcels.
- *Worked on updates to the Proval CAMA system to promote its capabilities and functionality.
- *Initiated a system of controls to ensure valuation and ownership data residing in RBS and Proval were in agreement to minimize tax billing errors.
- * Implemented a process for providing deed and survey information on parcels created from partial conveyances and other divisions to Building and Zoning in order for determinations to be made as to whether they meet ordinance requirements.
- * Continued professional development of staff to enhance knowledge and abilities; and to obtain and complete educational course work and hours required for professional designations.
- * Completed ever increasing mapping and title research issues.

Challenges:

- * Performing a Biennial Reassessment for 2022 with limited staffing.
- *Conducting a review of 50% of the real estate parcels in the county in accordance with the 4 year cycle of review of all parcels.
- *Implementing a process for providing deed and survey information on parcels created from partial conveyances and other divisions to Building and Zoning in order for determinations to be made as to whether they meet ordinance requirements.
- * Continuing professional development of staff to enhance knowledge and abilities; and to obtain and complete educational course work and hours required for professional designations.
- * Managing the ever increasing magnitude of mapping and property title research matters.

Departmental Budget Summary & Performance Snapshot

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

Major Issues to Address in the Next Two Fiscal Years:

- 1.) Performing a biennial reassessment for 2024 to include the potential implementation and utilization of handheld devices for conducting field work and collecting data.
- 2.) Maintaining a level of assessment of for the 2024 biennial reassessment in accordance with IAAO standard represented by a median assessment sales ratio of 90% to 110%.
- 3.) Improving the level of assessment for the 2024 biennial reassessment by property type, class, market neighborhood, tax district, vacant and improved, and, overall in accordance with IAAO standard as measured by coefficient of dispersion.
- 4.) Completing a review/inspection of 50% of the real estate parcels in the county for the 2024 biennial reassessment. Develop a plan for the detailed inspection of all properties in the county via the use of additional part-time staff and enhanced aerial imaging capability.
- 5.) Completing a review of the Land Use Assessment data to ensure data accuracy and compliance with the Code of Virginia.
- 6.) Hiring and training additional staff in order to more effectively and efficiently segment, address, and, conduct the divergent operations being performed.
- 7.) Upgrading Proval and instituting a plan for updates to be performed in a timely manner to promote capabilities and functional utility in the assessment process.
- 8.) Continuing to ensure the system of controls implemented to provided for the valuation and ownership data in RBS and Proval to be in agreement and incorrect real estate tax bills are at a minimum.
- 9.) Continuing and improving the process for providing deed and survey plat information on parcels created as a result of partial conveyances and other property divisions to Building and Zoning for determinations regarding zoning compliance to be made.

Outcomes and Workload/Performance Measures:

A. Outcome 1: Completion of Biennial Reassessment for 2024 and Commencement of 2026 Biennial Reassessment Both With a Level of Assessment To Be in Accordance With IAAO Standards

Measure Descriptions	FY2024	FY2025	Current Goal	Comments
1. Workload Measure: A.) Completion Biennial Reassessment of all real estate parcels in the County for 2024. B.) Commence Biennial Reassessment of all real estate parcels in the County for 2026.	>40,000 real estate parcels in the county	>40,000 real estate parcels in the county	A.) All real estate parcels reassessed as of 1/1/2024. B.) All real estate parcels reassessed as of 1/1/2026.	A.)FY 2024 -Biennial Reassessment for 2024to be completed. The fair market values of all real estate parcels as of Jan. 1, 2024 determined. Reassessment notices issued to owners and the informal and formal appeal process conducted. The resulting fair market value assessments established to be effective for the two year period Jan. 1, 2024 to Dec. 31, 2025. B.) FY2025 -Biennial Reassessment for 2026 to commence to establish market values as of 1/1/2026.
2. Performance Measure: Number of parcels reassessed.	>40,000 parcels to be reassessed.	>40,000 parcels to be reassessed.	>40,000 parcels reassessed.	A.) >40,000 parcels reassessed at their current fair market value as of 1/1/2024. B.) >40,000 parcels to be reassessed at fair market value as of 1/1/2026.
3. Performance Measure: Level of assessment	Assessment level 90% to 110%.	Assessment level 90% to 110%.	Maintain a level of assessment of 90% to 100% for the reassessment.	A.) Per Ratio Study to be performed for completed 2024 Biennial Reassessment median assessment /sales ratio should be 90% to 110% meeting the IAAO Level of Assessment Standard. B.) Ratio Study to be completed as part of 2026 Biennial Reassessment to show a median assessment/sales ratio of 90% to 110%.

Departmental Budget Summary & Performance Snapshot

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

Outcomes and Workload/Performance Measures (continued):

B. Outcome 2: Improvement of Assessment Uniformity and Equity As A Result of 2024 Biennial Reassessment To Be Completed and 2026 Biennial Reassessment To Be Commenced.

Outcomes and Measure Descriptions	FY2024	FY2025	Current Goal	Comments
1. Workload Measure: A.) 2024 Biennial Reassessment of all real estate parcels in the County. B.) 2026 Biennial Reassessment of all real estate parcels in the County.	>40,000 parcels in the county.	>40,000 parcels in the county.	Improve uniformity of assessment in the county.	A.) 2024 Biennial Reassessment of the fair market values of the > 40,000 parcels in the County to result in improved uniformity and equity in assessment. B.) 2026 Biennial Reassessment of the fair market values of the > 40,000 parcels in the County to be commenced to result in improved uniformity and equity in assessment.
2. Performance Measure: Uniformity of assessment per calculation of Coefficients of Dispersion for the following categories and groups: 1.) Market Neighborhood, 2.) Tax District, 3.) Property Class, 4.) Land Types, 5.) Vacant and Improved, Etc.	Coefficients of dispersion to be in accord with established IAAO standards on uniformity.	Coefficients of dispersion to be in accord with established IAAO standards on uniformity.	Achieve lower coefficients of dispersion to be more in accord with established IAAO standards on uniformity.	Coefficients of Dispersion (CODs) measure deviation in value. The lower the COD, the less deviation in value, and, the better the uniformity and equity of assessment. Lower CODs on groups and categories of real property in the County resulting from the reassessment will indicate improved uniformity and equity and be more in accordance with the standards established by the IAAO Standard on Uniformity of Assessment.
3. Performance Measure: Uniformity of assessment based on overall COD for all real property.	COD 32.2%.	COD 32.2%.	Achieve COD lower than 32.2% for 2024 reassessment to be completed; and, the 2026 reassessment to be commenced.	i The overall COD for all real property for the 2012 Biennial Reassessment was 41.8% per internal ratio study. ii. The overall COD for all real property for the 2014 Biennial Reassessment was 36.7% per internal ratio study. iii. The overall COD for all real property for the 2016 Biennial Reassessment did not improve. iv. The overall COD for all real property for the 2018 Biennial Reassessment was 32.2%. Per the internal ratio studies the overall COD for the 2020 and for 2022 Biennial Reassessments did not improve. An overall internal COD for 2024 lower than 32.2% would show improvement in uniformity and equity to have been achieved for the 2024 biennial reassessment to be completed and potential improvement for the 2026 biennial reassessment to be commenced.

Departmental Budget Summary & Performance Snapshot

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

Outcomes and Workload/Performance Measures (continued):

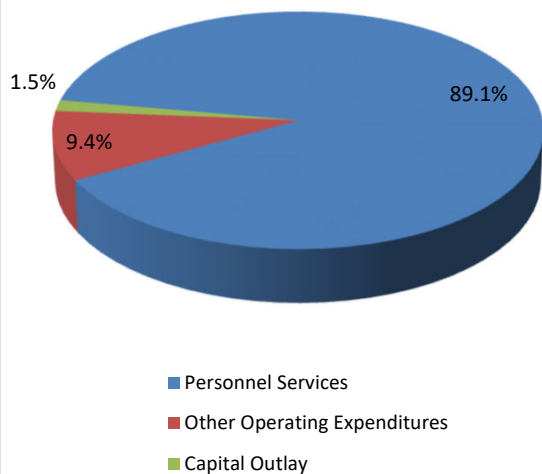
C. Outcome 3: Inspection/Review of 50% of Real Estate Parcels To Be Conducted As Part of a 4 Year Cycle of Review of 100% of All Real Estate Parcels In the County - Taxable & Exempt And Inspection/Review of 50% of Real Estate Parcels To Be Commenced

Outcomes and Measure Descriptions	FY2024	FY2025	Current Goal	Comments
1. Workload Measure: Review by physical visitation and inspection or by other means/method of examination approximately 50% of all real estate parcels in the county as part of a 4 year cycle of review of all parcels.	Review of 10,000 parcels to be completed.	Review of 10,000 parcels to be completed.	Perform a review of >20,000 parcels.	A.) As an incorporated component of the 2024 Biennial Reassessment to be performed a review of >20,000 parcels is to be made during 2022 and 2023. B.) As an incorporated component of the 2026 Biennial Reassessment a review of >20,000 parcels is to be commenced.
2. Performance Measure: Physically or by other means/method review >10,000 parcels per year.	Review of 10,000 parcels to be completed.	Review of 10,000 parcels to be completed.	Complete the review of >20,000 parcels.	A.) Review of >10,000 parcels made for calendar year 2022 and review of >10,000 parcels to be made prior to 12/31/2023.B.) As an incorporated component of the 2026 Biennial Reassessment a review of >20,000 parcels is to be commenced.
3. Performance Measure: Physical review of >20,000 during two year period	Review of 10,000 parcels to be completed.	Review of 10,000 parcels to be completed.	Complete the review of >20,000 parcels.	A.) Review of 20,000 parcels to be made prior to 12/31/2023.B.) As an incorporated component of the 2026 Biennial Reassessment a review of >20,000 parcels is to be commenced.

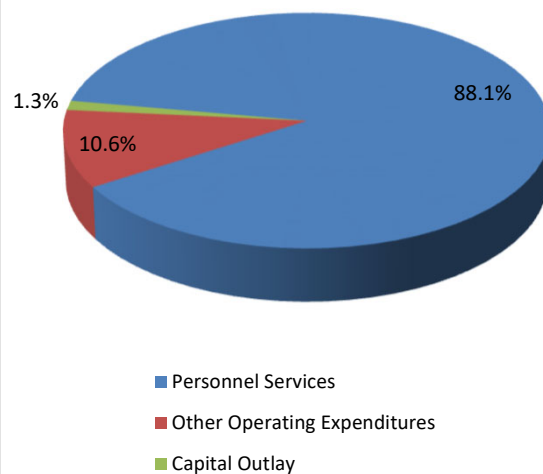
Expenditure History

Expenditure Category	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	\$ 568,556	\$ 504,571	\$ 592,667	\$ 686,801	16%
Other Operating Expenditures	39,634	42,052	62,501	82,801	32%
Capital Outlay	136	223	10,000	10,000	0%
Debt Service	-	-	-	-	0%
Total	608,326	546,846	665,168	779,602	17%

Adopted Budget FY2023



Adopted Budget FY2024



Departmental Budget Summary & Performance Snapshot

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

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2021	Adopted Budget FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Appraiser	3.0	0.0	0.0	0.0	0%
Appraiser I	0.0	2.0	2.0	1.0	-50%
Appraiser II	0.0	1.0	1.0	2.0	100%
Administrative Assistant I	1.0	0.0	0.0	0.0	0%
Customer Service Representative	0.0	1.0	1.0	1.0	0%
Deputy Assessor	1.0	0.0	0.0	0.0	0%
Land Records Researcher	0.0	1.0	1.0	1.0	0%
Land Use/Assessment Coordinator	1.0	0.0	0.0	0.0	0%
Lead Appraiser - Field Operations	0.0	1.0	1.0	1.0	0%
Lead Data Tech	0.0	1.0	1.0	1.0	0%
Real Estate Records Coordinator	1.0	0.0	0.0	0.0	0%
Real Estate Assessor	1.0	1.0	1.0	1.0	0%
Mapper and Researcher	0.0	0.0	0.0	1.0	100%
Total	8.0	8.0	8.0	9.0	13%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/ (Decrease)
Employee 6.5% Salary Increase, Prior Year 5% Salary Increase and Benefit Cost Adjustments	n/a	Recurring	70,093
Mapper and Researcher	n/a	Recurring	24,041
Maintenance Service Contract	n/a	Recurring	1,300
Postal Services	n/a	Reserves	19,000
TOTAL		\$	114,434

Contact Information

Name:	Brent Hurdle	Address 1:	23296 Courthouse Ave.
Title:	County Assessor	Address 2:	
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Telephone:	757-787-5736	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

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

Mission Statement:

The mission of the Treasurer's Office is to provide efficient, accurate, prompt and courteous service to the public.

Description of Services Provided:

Collection of meals tax
 Receipt and deposit of revenues from all departments
 Receipt and deposit of state and federal monies
 Disbursement of funds
 Collection of real estate and personal property taxes
 Receipt of state income tax and quarterly estimated payments
 Sale of dog tags
 Sale of hunting and fishing licenses
 Safekeeping and investment of money
 Tracking/Managing boat parking citation as designee of the county admin.

Current Departmental Goals:

Office Accreditation is not required for any treasurer's office but by receiving accreditation acknowledges that the office meets the statewide best practices. Making sure staff is cross trained.

Accomplishments and Challenges in the last 2 fiscal years:

We have sought the assistance of TACS (Taxing Authority Consulting Services) in our personal property collection efforts. That process is live as of September 30, 2022.
 Staff hopes to completed the necessary training to participate in the debt setoff program for Fall 2023 submissions to the department of taxation.

Major Issues to Address in the Next Two Fiscal Years:

Project leader other than Treasurer.
 Increase collections of personal property taxes and segregation of duties.

Outcomes and Workload/Performance Measures:

A. Outcome 1: Collection of Taxes

Measure Descriptions	FY2021	FY2022	Current Goal	Comments
Performance Measure				Send more accounts to TACS to increase personal property collections. Send more accounts to James Elliott to increase real estate collections.

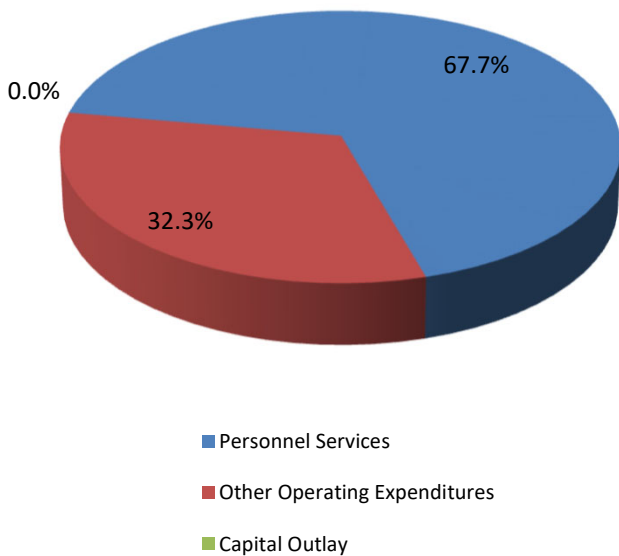
Departmental Budget Summary & Performance Snapshot

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

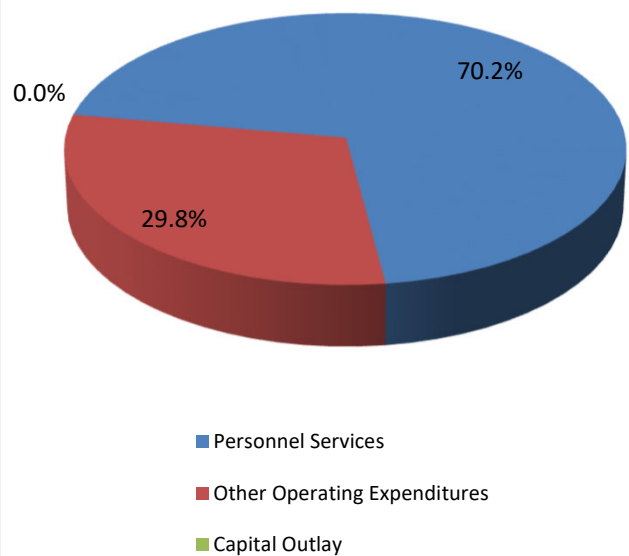
Expenditure History

Expenditure Category	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	\$ 364,166	\$ 386,769	\$ 408,331	\$ 475,066	16%
Other Operating Expenditures	143,663	291,603	194,591	202,091	4%
Capital Outlay	-	10,840	-	-	0%
Debt Service	-	-	-	-	0%
Total	507,829	689,212	602,922	677,157	12%

**Adopted Budget
FY2023**



**Adopted Budget
FY2024**



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2021	Adopted Budget FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Clerk Typist II	1.0	1.0	1.0	1.0	0%
Department Secretary	1.0	1.0	1.0	1.0	0%
Deputy II	1.0	1.0	1.0	1.0	0%
Deputy IV	2.0	2.0	2.0	2.0	0%
Tax Collector	1.0	1.0	1.0	1.0	0%
Treasurer	1.0	1.0	1.0	1.0	0%
Total	7.0	7.0	7.0	7.0	0%

Departmental Budget Summary & Performance Snapshot

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

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/ (Decrease)
Employee 6.5% Salary Increase, Prior Year 5% Salary Increase and Benefit Cost Adjustments	n/a	Recurring	\$ 66,735
Postage Increase	n/a	Recurring	7,500
TOTAL			\$ 74,235

Contact Information

Name:	James A. Lilliston	Address 1:	P. O. Box 296
Title:	Treasurer	Address 2:	
Email:	jlilliston@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	757-787-5738	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Finance	Department Number:	101.1215
Fund:	General Fund	Function:	General Government Admin.

Mission Statement:

We are committed to meeting financial, payroll, reporting and application support needs of Accomack County departments, offices and elected officials by providing quality, timely, accurate and meaningful information and services delivered in a straight forward, clear and transparent manner while providing excellent customer service.

Description of Services Provided:

1. The Finance Department provides primary support to the County Administrator in the development, review, maintenance and monitoring of the County's operating and capital budgets. The department prepares the County's Annual Fiscal Plan which includes not only the County's adopted operating and capital budgets, but also progress updates on the County strategic plan, fiscal policies, and department or agency performance measures.
2. The Finance Department is responsible for financial accounting and reporting to the County Administrator and other departments and agencies. This responsibility includes preparation of the County's Annual Comprehensive Financial Report (ACFR) and interim financial reports, dissemination of monthly departmental revenue and expenditure reports and maintenance of the County's centralized financial system.
3. The Finance Department is responsible for development of the County's five year Capital Improvement Plan (CIP) which outlines the County's tentative plans for construction of County facilities and the purchase of major capital equipment.
4. The Finance Department is responsible for the semi-monthly payroll processing for all County staff. This includes monthly, quarterly and annual payroll tax reporting.
5. The Finance Department is responsible for the prompt processing of all County invoices for payment except those of the Accomack County Department of Social Services.
6. The Finance Department provides software support services for financial, payroll, accounts payable, and limited support for personal property valuation and property tax billing software.
7. The Finance Department is responsible for establishing sound fiscal policies, debt issuance planning, cost analysis, grant financial oversight and user fee calculations.

Current Departmental Goals:

Current Goal 1: Design and beginning of implementation for new ERP system for all financial systems for both the County and Schools. Current Goal 2: Revamp of existing processes for better efficiency and timely recordation of County financial transactions. Current Goal 3: Cross training

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Finance	Department Number:	101.1215
Fund:	General Fund	Function:	General Government Admin.

Accomplishments and Challenges in the last 2 fiscal years:

The Finance Department has successfully navigated the CARES federal grant award for the County and provided significant assistance to the Towns who were also awarded funds under the County's oversight. We have provided significant initial assistance to the County Administrator for the ARPA funding, the second major COVID federal grant award. We continue to provide our routine processing of all financial transactions for the County as timely as possible so as to be on time with in County guidelines towards staff, other departments and County vendors. The Finance Department work load continues to grow with out relief as new state and federal programs of work are presented. This includes new grant opportunities...

Major Issues to Address in the Next Two Fiscal Years:

Issue 1: Antiquated financial system and its need for replacement is no small task. This will encompass coordination with a project manager whether internal or external, IT time, Schools time, system users and input from end users to first design a proper procurement method and document, review existing business processes and write a bid/RFP document that will serve the purpose of obtaining the best system for our needs. Issue 2: Need for revamping of existing processes has certainly been brought to light with the pandemic such that interaction and timing between departments and finance is greatly improved for more accurate and timely financial transaction processing. Issue 3 is workload. Included in this budget request is an ask for additional staffing.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Finance	Department Number:	101.1215
Fund:	General Fund	Function:	General Government Admin.

Outcomes and Workload/Performance Measures:

A. Outcome 1: We provide accurate and timely financial information.

Outcomes and Measure Descriptions	FY2021	FY2022	Current Goal	Comments
1. Workload Measure: Number of quarterly financial summary reports provided to the County Administrator and Board of Supervisors per fiscal year.	4	4	4	The goal is to complete quarterly financial summary reports within 30 days of the end of the calendar quarter.
2. Performance Measure: Number of interim financial summary reports completed within 30 days of the end of the quarter.	4	4	4	
3. Performance Measure: Submit complete ACFR and transmittal reports to the Auditor of Public Accounts (APA) by November 30th (Requirement of the Code of Virginia).	0	0	FY 23 ACFR to be submitted by December 15, 2024.	

B. Outcome 2: We produce accurate high quality financial information.

Outcomes and Measure Descriptions	FY2021	FY2022	Current Goal	Comments
1. Workload Measure: Total Net County Adopted Budget excluding component units.	64,327,276	64,858,707	65,613,822	Includes both operating and capital budgets.
2. The County's Annual Comprehensive Financial Report (ACFR) is recognized by the Government Finance Officers Association (GFOA) for Excellence in Financial Reporting.	Pending	Pending	Continue receiving this award	The County has received this prestigious award each year since 2003. The award recognizes ACFRs that exceed requirements satisfying the spirit of transparency and full disclosure.
3. The County's Annual Fiscal Plan is recognized by the Government Finance Officers Association (GFOA) for its Distinguished Budget Presentation.	1	1	Continue receiving this award	The County has received this prestigious award each year since 2008. The award recognizes the County's commitment to the highest principals of governmental budgeting.

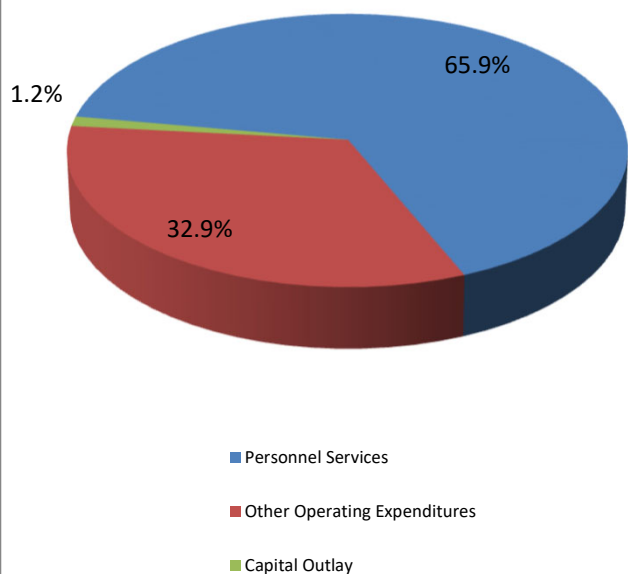
Departmental Budget Summary & Performance Snapshot

Department or Agency:	Finance	Department Number:	101.1215
Fund:	General Fund	Function:	General Government Admin.

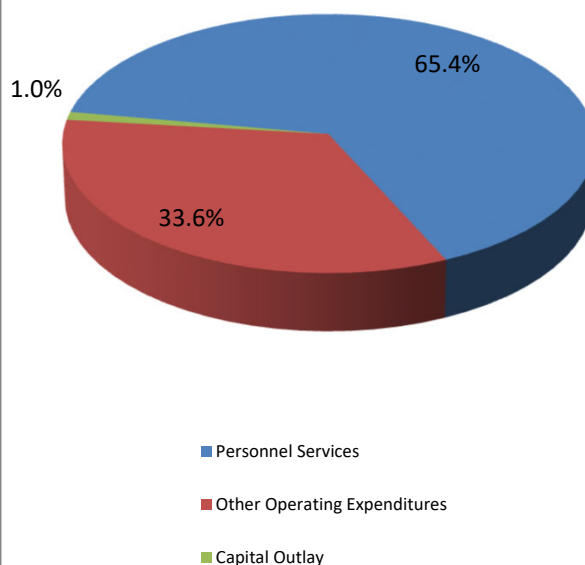
Expenditure History

Expenditure Category	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	\$ 456,116	\$ 514,991	\$ 563,335	\$ 636,831	13%
Other Operating Expenditures	119,478	177,035	281,108	326,521	16%
Capital Outlay	-	5,179	9,845	9,845	0%
Debt Service	-	-	-	-	0%
Total	575,594	697,205	854,288	973,197	14%

**Adopted Budget
FY2023**



**Adopted Budget
FY2024**



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2021	Adopted Budget FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Accountant I	1.0	1.0	2.0	2.0	0%
Accountant II	0.0	0.0	1.0	1.0	0%
Administrative Assistant I	1.0	2.0	1.0	1.0	0%
Deputy Finance Director	1.0	1.0	1.0	1.0	0%
Finance Director	1.0	1.0	1.0	1.0	0%
Payroll Coordinator	1.0	1.0	1.0	1.0	0%
Procurement Assistant	1.0	1.0	1.0	1.0	0%
Total	6.0	7.0	8.0	8.0	0%

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Finance	Department Number:	101.1215
Fund:	General Fund	Function:	General Government Admin.

Summary of Budget Increases (Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/ (Decrease)
Employee 6.5% Salary Increase, Prior Year 5% Salary Increase and Benefit Cost Adjustments	n/a	Recurring	\$ 73,496
Enable remote working	n/a	Recurring	1,440
Professional Services increased costs	n/a	Recurring	43,973
TOTAL			\$ 118,909

Contact Information

Name:	Margaret Lindsey, CPA	Address 1:	23296 Courthouse Avenue
Title:	Finance Director	Address 2:	P.O. Box 620
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Telephone:	757-787-5706	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

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

Mission Statement:

To plan, acquire, support and secure the County's technology infrastructure with competence and confidence.

Description of Services Provided:

1. Procure, develop, configure and support the County IT infrastructure.
2. Information Security
 - a. Information Security Program oversight
 - b. Ensure confidentiality, integrity, and availability of County information systems
 - c. Monitor, prevent, and act appropriately to threats and vulnerabilities
 - d. Align the County IT infrastructure with best practices
 - e. Employee information security education
3. Technology Procurement and Vendor Management
4. Technology Asset Management
5. Application and Database Management
6. Project Management
7. IT Disaster Recovery, Data Backup and Restoration
8. Maintain and Support County Websites
9. Maintain, monitor, configure, upgrade, install, and secure the VoIP phone system and associated phones
10. Provide efficient, reliable, and cost effective information technology support for all supported entities
11. County Continuity Program Management
12. Translator Television Management
13. Communication Tower Management

Current Departmental Goals:

1. Focus on operationalization of the County's Information Security Program. This includes patch management, training and testing for the Incident Response and Disaster Recovery Plans, third-party system assessments, "end of life" software replacement and carrying out the security controls listed in the Information Security Program Manual.
2. Work with the multiple departments to select a vendor and implement the new Enterprise Resource Planning Software. Vendor selection is expected to complete in Q1 of 2023 and the estimated implementation time is 18 to 24 months from contract signing.
3. Attract, recruit, and retain highly skilled staff and perform resource allocation that enables the achievement of County priorities.
4. Collaborate with County staff to effectively align technology to meet strategic business initiatives.
5. Procure and install computing equipment scheduled for replacement in the current fiscal year.

Departmental Budget Summary & Performance Snapshot

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

Accomplishments and Challenges in the last 2 fiscal years:

FY 2022

Accomplishments:

1. Added a redundant fiber path at the Fire Training Center/Emergency Operations Center facility. This redundant path increases resiliency and provides an alternate path in the event of a fiber cut.
2. Upgraded Tyler EnerGov and the Citizen Self Service Portal, used for managing the building permitting process, prior to the end of life deadline for Microsoft Silverlight, as the prior version required Silverlight to function.
3. Implemented a cloud based phone system that replaced an end of life on premise phone system. This enhanced capabilities for users and improved business continuity capabilities.
4. Performed annual Incident Response and IT Disaster Recovery Exercises.
5. Performed risk assessments on third parties that store County data. Third Party Vendors are entrusted with a large amount of sensitive County data with varying degrees of maturity of their information security programs. Throughout FY22, staff worked to identify risks of the County's third party vendors.
6. Collaborated with multiple County departments to create a Social Media policy and an Accomack County Facebook page.
7. Implemented a Phish Alert Button, or "PAB". The PAB allows end users to report a suspicious email with a single click, as opposed to the traditional method of reporting to the IT Service Desk. The PAB has the potential to significantly bolster the organization's defenses against cyberattacks. In April of 2022, the Phish Alert Button finished internal testing and was released for use by all County employees.
8. Upgraded various end of life software and hardware prior to established vendor deadlines.
9. Expanded the use of multi-factor authentication (MFA) to cover all employees who use Outlook Web Access (OWA).
10. IT worked with the Treasurer's Office to implement a new General Payment Portal with the ability to pay citations for parking violations at County boating facilities. The system can easily be expanded to accept any type of payment.
11. Worked with the Treasurer's office to add the ability to pay personal property and real estate taxes by phone.
12. Installed surveillance cameras in many locations to improve physical security.
13. Migrated to a new cloud based email archiving service.
14. Completed the 2021 Annual Internet Security Awareness Training in December 2021.
15. Performed a refresh of the County's Business Impact Analysis. From September 2021 through November 2021, the Continuity Coordinator facilitated and participated in a series of interviews conducted by Assura, Inc. to collect departmental recovery data as part of the 2021 Business Impact Analysis refresh effort. Also in April of 2022, the 2021 BIA Refresh Master Report was finalized and approved.
16. In August of 2021, the process of outfitting the designated Alternate Workspace Facility began. By the end of FY22, all necessary equipment had been acquired and placed. Additionally, a plan of Facility use was drafted for official incorporation into the greater Continuity Plan.

Challenges:

1. With the exception of two months, all of FY22 was spent with a critical position within the Information Technology Department being vacant. This vacancy caused many tasks and projects to be put on hold. The position was filled in early FY23 and the majority of FY23 will be spent working to catch up on key projects.
2. The department's workload continues to increase each year as supported department's technology use increases throughout the County. Requests for support from County staff continues to increase each year.
3. Staff was not able to meet the goal of replacing 20% of the computer inventory due to staffing issues and additional workloads. 8% of the inventory was replaced in FY22. It is important to meet this goal each fiscal year in order to keep up with expiring warranties, minimize security risks and reduce down time due to computer failure.
4. Vulnerabilities and security patches or updates are released more frequently and often unexpectedly. Researching vulnerabilities and applying patches has increased the department's workload significantly over the last two fiscal years.

Departmental Budget Summary & Performance Snapshot

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

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

<u>FY 2021</u>	<p><u>Accomplishments:</u></p> <ol style="list-style-type: none"> 1. Added a redundant fiber path at the Administration building. This redundant path increased resiliency and provides an alternate path in the event of a fiber cut. 2. Replaced consumer grade portable hotspots with in-vehicle mobile wireless gateways for internet connectivity in Sheriff's Office patrol vehicles. These mobile wireless gateways have an externally mounted antenna that improves coverage throughout the County. 3. Implemented a new Digital Evidence Management System for the Sheriff's Office to manage the growing amount of digital evidence they are required to store. 4. Worked with the Eastern Shore of Virginia Broadband Authority to enhance the coverage of the wireless internet service they provide at Sawmill Park. This service is provided free of charge. 5. Upgraded the timekeeping system used throughout the County prior to the end of life deadline for Adobe Flash, as the prior version required Flash to function. 6. Worked with the vendor and Airport staff to replace the Airport Self-Serve Fuel System, which was end of life. 7. Worked with the Treasurer's Office to upgrade the Accomacktax.com website, which is used by tax payers to pay both personal property and real estate tax online. The new site is mobile friendly and provides enhanced searching capabilities. 8. Setup a new online payment system for boat landing permits. 9. Installed security cameras at the District Court, the Tasley Convenience Center, the Registrar's Office and the Public Safety Office to enhance physical security. 10. Implemented a new authentication system that allows employees to use one account (including user name and password) to login to multiple systems secured with multi-factor authentication. 11. Implemented the Malicious Domain Blocking and Reporting (MDBR) Service, which prevents systems from connecting to harmful web domains, helping limit infections related to known malware, ransomware, phishing, and other cyber threats. 12. Worked with the General Registrar to create a plan of action and milestones (POA&M) for the remaining risks and worked with the Registrar to ensure all reporting requirements were met for the Voter Registration System Security (VRSS) Minimum Security Standards (MSS). 13. Completed the Nationwide Cyber Security Review (NCSR), which is a no-cost, anonymous, annual self-assessment designed to measure gaps and capabilities of state, local, tribal and territorial governments' cybersecurity programs. Completing the NCSR is a requirement to be eligible to receive grant funds from the Homeland Security Grant Program and is also required by the Virginia Department of Elections. 13. Implemented a Unified Endpoint Management Solution (UEM) that replaced multiple systems used for patch management, software deployment, managing assets and software licenses and managing USB device usage. 14. Performed annual Incident Response and IT Disaster Recovery Exercises. 15. Replaced the IT infrastructure that is utilized to store County data and host applications prior to the end of life date of July 2, 2021. Replacing this equipment ensured these applications and data are available and that our goal of 99% or higher uptime for data and application availability is met. The IT infrastructure supports most County departments and constitutional officers. 16. Installed new Wi-Fi for the Juvenile & Domestic Courts, Juvenile Probation Office, Magistrate Office and the General District Court for public use. 17. Replaced end-user devices that were no longer supported by the vendor, including mobile phones, tablets, desktops and laptops. 18. Worked with the vendor to implement a new Door Access Control & Video Intercom System at the Sheriff's Office. 19. Developed a formalized county-wide Continuity Planning Program that details recovery down to the department level. This included the creation of the Accomack County Continuity Plan, a Crisis Management Plan and Individual Departmental Recovery Plans.
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Departmental Budget Summary & Performance Snapshot

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

Major Issues to Address in the Next Two Fiscal Years:

1. The workload within the Information Technology Department has increased significantly over the past several fiscal years. It is increasingly important for the County to remain competitive in order to recruit employees with the skillsets needed to provide support to departments and successfully complete projects and initiatives.
2. Continue to focus on operationalization of the County's Information Security Program. This includes continuing to reduce risk and incorporating updated and/or new standards.
3. Funding for an Enterprise Resource Planning (ERP) System was provided in the FY20 budget. Vendor selection is expected to occur in the first quarter of 2023 and the estimated implementation time is 18 to 24 months from contract signing. This project will take large amount of resources from multiple departments to complete. It is anticipated additional resources will be required to complete this project successfully and maintain the system once in use.
4. Promote the development and use of web-driven e-Government (available online) services to better serve the community.
5. Collaborate with County entities to better understand business processes and develop technology solutions to improve business processes.

Outcomes and Workload/Performance Measures:

A. Outcome 1: Our technology infrastructure is reliable.

Measure Descriptions	FY2021	FY2022	Current Goal	Comments
1.) Computers and Devices Supported	953	1031	n/a	Includes workstations, laptops, mobile devices, servers, networking equipment, VoIP phones, surveillance equipment and printers. The number of devices supported has increased exponentially since FY12. FY12 = 200 devices, FY15 = 401 devices, FY16 = 545 devices, FY17 = 690 devices, FY18 = 799, FY19 = 869.
2.) Refresh Computer Inventory	11%	8%	20% of inventory	In order to keep up with expiring warranties, minimize security risks and reduce down time due to computer failure, 20% of the inventory should be replaced each year.
3.) Scheduled IT Infrastructure Hours Downtime/Maintenance	98 hours	82 hours	As required.	Downtime is scheduled after hours to install security updates and perform planned maintenance. The number of scheduled maintenance hours has increased significantly over the past several fiscal years. Updates are being released more frequently and are taking longer to install across all devices.
4.) County-Owned IT Infrastructure Availability	99.860%	100.000%	99% or higher	This includes mission critical systems & network devices that IT has direct control over. This does not include after business hours scheduled downtime.

Departmental Budget Summary & Performance Snapshot

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

Outcomes and Workload/Performance Measures: (continued)

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

Measure Descriptions	FY2021	FY2022	Current Goal	Comments
1.) Average Number of Service Desk Tickets	195	206	n/a	This measure has been increasing year over year. FY16 = 131, FY17 = 137, FY18 = 150, FY19 = 159, FY20=189
2.) Average Percentage of Service Desk Tickets resolved on first contact.	76%	78%	65% or higher	The percentage of tickets that did not require more than one contact to resolve.
3.) Average Customer Satisfaction Score	n/a	97%	70% or higher - Very Satisfied	In FY20 a new ticketing system was installed and we do not have sufficient data for FY20 or FY21.

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

Measure Descriptions	FY2021	FY2022	Current Goal	Comments
1.) Percentage of end users who received security awareness training	100%	100%	100%	All employees (excluding Board of Supervisor members) are required to undergo annual security awareness training every year.
2.) Security awareness training effectiveness	2.12%	1.93%	Less than 5%	All end users are sent monthly phishing test emails. The measure provided is the percentage of users that clicked on links embedded in the phishing test emails.

Departmental Budget Summary & Performance Snapshot

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

Outcomes and Workload/Performance Measures: (continued)

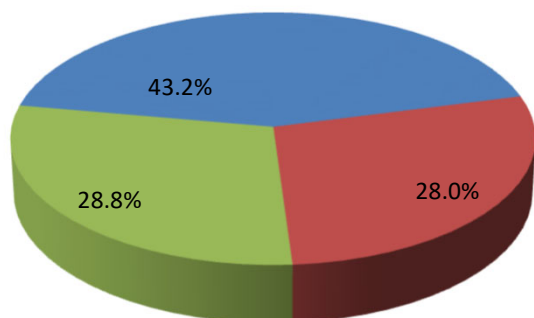
D. Other Metrics:

Measure Descriptions	FY2021	FY2022	Current Goal	Comments
1.) Average Monthly Total Visits to County website (www.co.accomack.va.us)	17,709	20,415	n/a	
2.) Number of Tax Payments Paid via www.accomacktax.com	25,200	24,775	n/a	
3.) Total dollar amount of Tax Payments via www.accomacktax.com	\$4,524,495.54	\$4,247,170.67	n/a	

Expenditure History

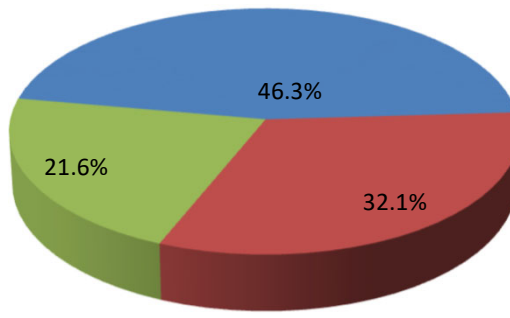
Expenditure Category	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	\$ 479,319	\$ 529,662	\$ 619,254	\$ 708,540	14%
Other Operating Expenditures	309,012	318,048	400,631	490,827	23%
Capital Outlay	259,894	278,266	413,388	330,829	-20%
Debt Service	-	-	-	-	0%
Total	1,048,225	1,125,977	1,433,273	1,530,196	7%

**Adopted Budget
FY2023**



- Personnel Services
- Other Operating Expenditures
- Capital Outlay

**Adopted Budget
FY2024**



- Personnel Services
- Other Operating Expenditures
- Capital Outlay

Departmental Budget Summary & Performance Snapshot

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

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2021	Adopted Budget FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
IT Service Desk Lead	1.0	1.0	1.0	1.0	0%
Chief Information Officer	1.0	1.0	1.0	1.0	0%
Deputy IT Director	1.0	1.0	1.0	1.0	0%
Network Administrator	1.0	1.0	1.0	1.0	0%
Special Projects Manager	0.0	1.0	1.0	1.0	0%
Application Specialist II	1.0	0.0	0.0	0.0	0%
Application Specialist I	1.0	1.0	1.0	1.0	0%
Implementation Support Technician	0.0	1.0	1.0	1.0	0%
Systems/Network Administrator I	0.0	0.0	1.0	1.0	0%
Total	6.0	7.0	8.0	8.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Employee 6.5% Salary Increase, Prior Year 5% Salary Increase and Benefit Cost Adjustments	n/a	Recurring	\$ 89,287
Increase in Support and Maintenance Costs	n/a	Recurring	40,136
Security Camera Maintenance & Support	n/a	Recurring	15,000
IT Infrastructure Support & Maintenance	n/a	Reserves	49,000
Network Switches	n/a	Reserves	45,000
TOTAL			\$ 238,423

Contact Information

Name:	Ben Fox	Address 1:	PO Box 620
Title:	Chief Information Officer	Address 2:	23296 Courthouse Av, Suite 204
Email:	bfox@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	757-787-5715	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Risk Management	Department Number:	101.1219
Fund:	General Fund	Function:	General Government Admin.

Mission Statement:

To minimize the risk of loss, financial or otherwise by providing adequate coverage with the least financial impact and to provide safety training in an effort to minimize injuries to County employees.

Description of Services Provided:

1. Risk Management is managed by the Chief Human Resources Officer. All County claims for general liability, vehicle and property loss are processed by staff. Claims against the County involving public officials liability or loss of money and securities are also processed. Worker's compensation claims are processed by the Human Resources Department. Risk Management arranges and schedules periodic safety training programs in an effort to minimize employee accidents. Risk Management advises staff on insurance coverage and applicable deductibles. The staff researches insurance issues and provides guidance to County staff on these issues. Risk Management monitors County loss and communicates loss information to the department heads.

Current Departmental Goals:

Conduct more training for Supervisors regarding compliance issues such as Fair Labor Standards, OSHA, and newly enacted employment related laws at state and federal level.

Continue to review insurance schedules and inventories for accuracy and property values.

More accurately track the resources, and personnel time used for Risk Management related tasks to reflect the growth in duties and complexities.

Accomplishments and Challenges in the last 2 fiscal years:

The thorough review of all insurance schedules for the 2021 renewal period resulted in significant savings for general property, casualty, and liability policies.

Continued review of rosters for volunteers to remove duplicates has helped hold the line on the LODA insurance coverage which is one of the largest policy premiums in the budget.

Challenge continues to be finding the balance between risk management related priorities and other assigned duties for the CHRO as well as finding outside consultants or subject matter experts for unique and complex claims.

Major Issues to Address in the Next Two Fiscal Years:

Without additional staff resources dedicated to this area of County operations, the training and safety management priorities of this functional area will continue to be challenging to address.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Risk Management	Department Number:	101.1219
Fund:	General Fund	Function:	General Government Admin.

Outcomes and Workload/Performance Measures:

A. Outcome 1: Maintain accurate and timely reporting of claims & coverage

Measure Descriptions	FY2022	FY2023	Current Goal	Comments
1) Accurate inventory of property and equipment and timely reporting of acquired property and fixtures				Specific examples: property acquisitions added with 30 day binders, travel and event policies acquired as applicable
2) claims are reported via vendor portal and within 48 hours of receiving information from departments				With the exception of Constitutional Officers, this goal has been consistently met, and has helped with more accurate claims information on carrier's portal
3) Proof of Insurance				Insurance Certificates are scanned and available digitally

B. Outcome 2: Provide safe and compliant workplace environment

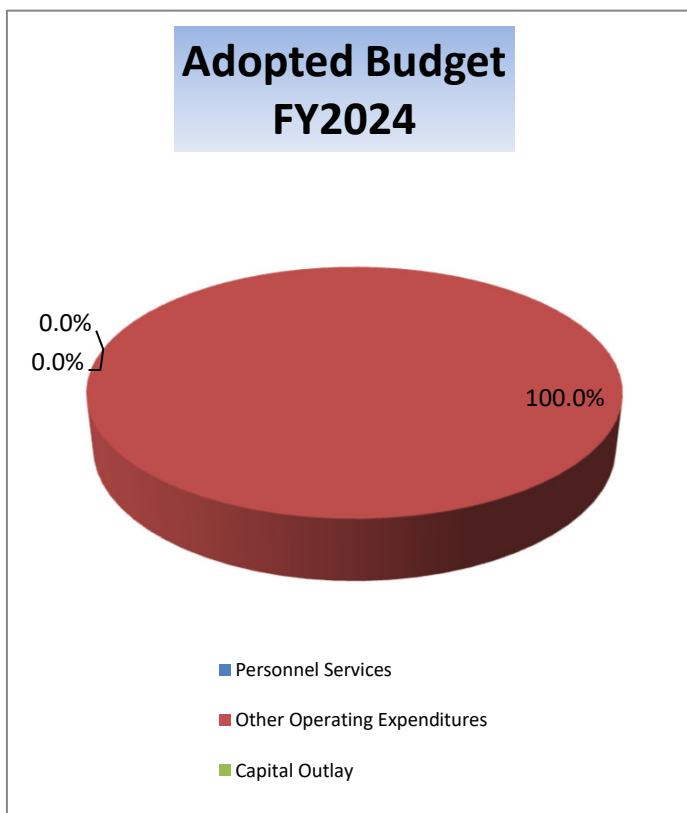
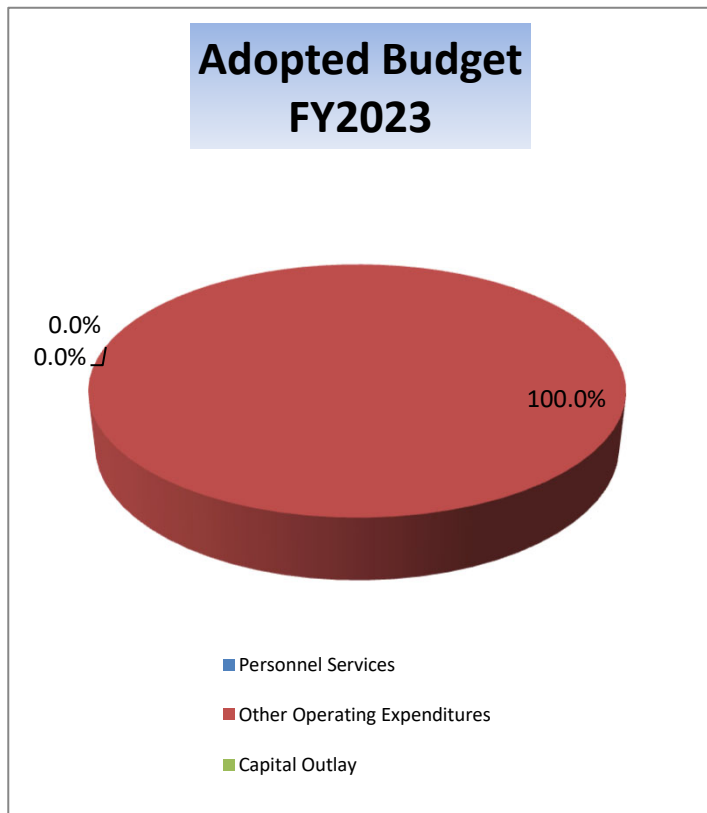
Measure Descriptions	FY2022	FY2023	Current Goal	Comments
1) Continue to monitor increases in property values to have appropriate but not extravagant coverage for all County property provide a systematic framework for review of coverage and limits for sufficient protection and continuity of operations.			Further monitoring of property coverage and preventative maintenance	This goal is ongoing as pandemic and other priorities, prevented expanding online offerings. An in person Active Shooter training is scheduled for Spring 2022
2) Review all workplace injuries and contributing circumstances and make necessary changes in a timely fashion			Building Security and entrance safety	Outside consultant performed safety analysis/review building by building
3) Updated process/procedures and compliance for County cybersecurity coverage				

Expenditure History

Expenditure Category	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Other Operating Expenditures	299,475	312,893	334,971	362,842	8%
Capital Outlay	-	-	-	-	0%
Debt Service	-	-	-	-	0%
Total	299,475	312,893	334,971	362,842	8%

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Risk Management	Department Number:	101.1219
Fund:	General Fund	Function:	General Government Admin.



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2021	Adopted Budget FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
None	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increases (Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/ (Decrease)
Property, Vehicle, Liability & Other Insurance premium increase	n/a	Recurring	\$ 27,871
TOTAL			\$ 27,871

Contact Information

Name:	Kathy Carmody	Address 1:	23296 Courthouse Ave.
Title:	Chief Human Resources Officer	Address 2:	Suite 201
Email:	kcarmody@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	757-787-5705	Zip Code:	23417

Departmental Budget Summary & Performance Snapshot

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

Mission Statement:

The Office of the Electoral Board and General Registrar is committed to providing each citizen of Accomack County the opportunity to exercise his or her right to vote in secure and accessible elections in accordance with the Constitutions of the United States, the Code of Virginia, and the Virginia Commonwealth.

Description of Services Provided:

Appoints officers of election. Arrange for the training of officers of election. Supervision of elections by visiting each precinct on election day. Canvassing of election results. Overseeing of programming and testing and repair of voting machines and related equipment. The Electoral Board gathers for the purpose of considering or transacting any public business, and also has administrative obligations regarding noticing, organizing, holding, recording, and closing a meeting.

Current Departmental Goals:

- ~ Uphold the integrity of the electoral process
- ~ Administer impartial elections in a manner that instills public confidence in the confidentiality, accuracy, efficiency and fairness of the election process
- ~ Enforce Election and Campaign Finance laws

Accomplishments and Challenges in the last 2 fiscal years:

Challenges in the last two fiscal years have been appointing a new general registrar, voting equipment upgrades, constantly changing election laws and costs. Accomplishments have been security upgrades to the office and the voting equipment. Implementation of Same Day Registration (SDR), preprocessing of Absentee Ballots, and implementation of precinct level reporting of absentee ballot results.

Major Issues to Address in the Next Two Fiscal Years:

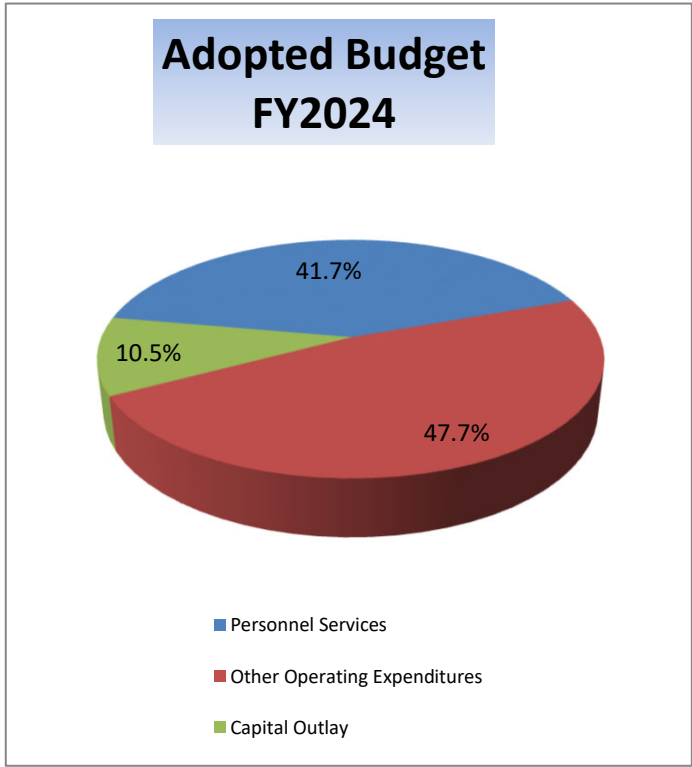
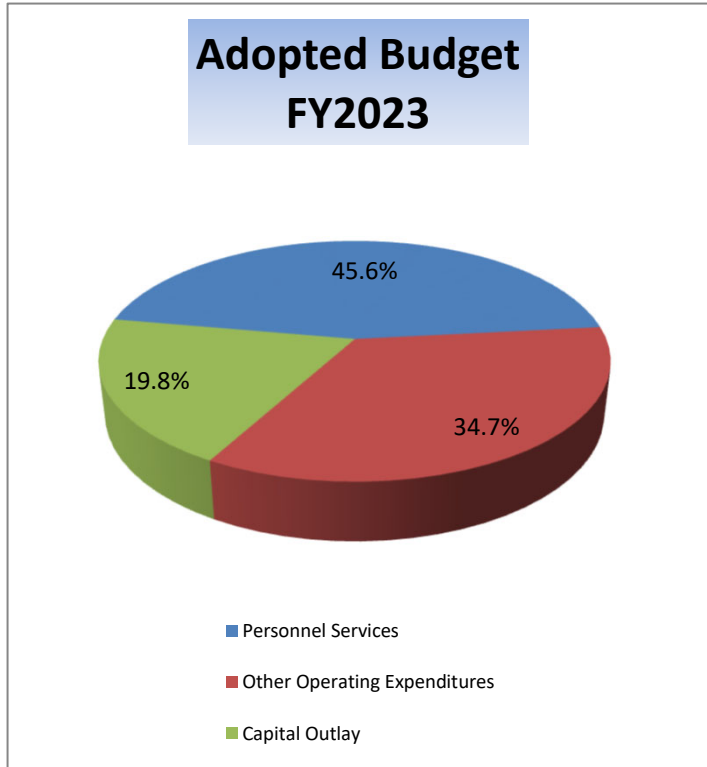
Major issues to address in the Next Two Fiscal Years: continuing upgrades to voting equipment and election security, Election Law changes and state mandates.

Expenditure History

Expenditure Category	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	\$ 28,231	\$ 22,355	\$ 39,558	\$ 39,558	0%
Other Operating Expenditures	23,528	29,769	30,091	45,249	50%
Capital Outlay	-	-	17,170	10,000	-42%
Debt Service	-	-	-	-	0%
Total	51,759	52,124	86,819	94,807	9%

Departmental Budget Summary & Performance Snapshot

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



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2021	Adopted Budget FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
None	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Increased Cost in Election Official Pay and Staffing	n/a	Recurring	\$ 1,608
Electronic Pollbook Maintenance and Support (Civix)	n/a	Recurring	5,100
Postal Services - Increased costs and usage	n/a	Recurring	950
Increased costs in dues and membership - VEBA	n/a	Recurring	20
Printing and binding Increase	n/a	Recurring	7,480
Additional fees for New Electronic Pollbooks	n/a	Reserves	10,000
TOTAL			\$ 25,158

Contact Information

Name:	Angel Shrieves	Address 1:	24387 Joynes Neck Rd.
Title:	General Registrar	Address 2:	PO Box 97
Email:	ashrieves@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	757-787-2935/757-824-0585	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

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

Mission Statement:

To provide all aspects of voter registration, to keep voter information and all records updated and correct, to provide absentee voting, and to maintain public confidence in honest and impartial elections. To assist the Electoral Board in protecting and promoting the fairness and integrity of elections.

Description of Services Provided:

1. Voter Registration: The Voter Registration Office provides and accepts voter registration applications and name and address change forms from voters in person, by mail, and from various agencies; and, answers voter registration and election-related questions from voters, would-be voters, the general public, the media, etc. Voter cards are issued to registered voters by mail.
2. Absentee Voting: Our office conducts absentee voting before every election by mail and in person. This duty is carried out by the Registrar of Voters even though it is an Electoral Board responsibility, since our Electoral Board has no regular office hours and the Electoral Board Secretary's position is a part-time one.
3. Elections: The Registrar's Office assists the Electoral Board in the procurement and training of the approximately 125 to 150 election officials needed to conduct each election. These officials are appointed on a yearly basis and they must be trained before each election, and on new equipment.
4. Voting Information: The Registrar's Office is required to publish and post voter registration information before each election.
5. Local Candidates and Referenda: The Registrar's Office receives local referenda and candidate qualification paperwork and petitions for the Electoral Board's acknowledgement and approval. though it is an Electoral Board responsibility, since our Electoral Board has no regular office hours and the Electoral Board Secretary's position is a part-time one.
3. Elections: The Registrar's Office assists the Electoral Board in the procurement and training of the approximately 125 to 150 election officials needed to conduct each election. These officials are appointed on a yearly basis and some of them must be trained before each election, and on new equipment.
4. Voting Information: The Registrar's Office is required to publish and post voter registration information before each election.
5. Local Candidates and Referenda: The Registrar's Office receives local referenda and candidate qualification paperwork and petitions for the Electoral Board's acknowledgement and approval.

Current Departmental Goals:

1. To replace end-of-life electronic poll books, 2. to update and maintain election security, 3. to train all election officials, candidates, voters on election laws, election security, election processes as per VA Code and the Virginia Department of Elections. To maintain staff to properly administer election processes and maintain demands of voter registration processes. To accurately account for operational expenses of election processes and find ways to streamline them and cut costs. To complete more voter drives in the field to educate the Accomack County voters.

Departmental Budget Summary & Performance Snapshot

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

Accomplishments and Challenges in the last 2 fiscal years:

In the last two years the Office of Voter Registration and Elections has faced and overcome many challenges. In 2021, a new General Registrar was appointed. Redistricting, which occurs every 10 years following the United States decennial census brought changes to the election districts and polling locations for voters in Accomack County. SB 1157 moved Town Elections from May to November. This change was implemented during the November 2022 General election for the first time. The OVI and OVO scanning equipment receive upgrades in 2022. Same Day Registration was also implemented successfully in Accomack County in the November 2022 General Election. Voters were able to register and vote provisionally at the same time. Preregistration of 16-17 year-olds occurred starting October 1, 2022. Sunday voting and curbside voting continue to occur during Early voting. Preprocessing of absentee ballots has continued from 2020 to 2022 and now occurs three days during each election. In addition to Accomack County appointing a new General Registrar in 2021, new deputy registrars were also hired in the last two fiscal years as well. Increasing operating costs are a challenge as well as changes to workflows and election processes as a result of new election laws. CAP Reporting by Precinct as a result of SB 3/HB 927 required precinct level reporting of absentee ballot results. The bill also requires the Department of Elections to establish standards for ascertaining and reporting the information. The CAP reporting changed the coding of elections and ballots by the vendors. As a result of this change, Accomack County had 31 ballot styles for the November 2022 General Election, with each ballot coded by Precinct. There is no way I can express the amount of thanks and devotion my staff showed as well as all of the Election Officials willing to work during this very unprecedented time in our country.

Major Issues to Address in the Next 2 Fiscal Years:

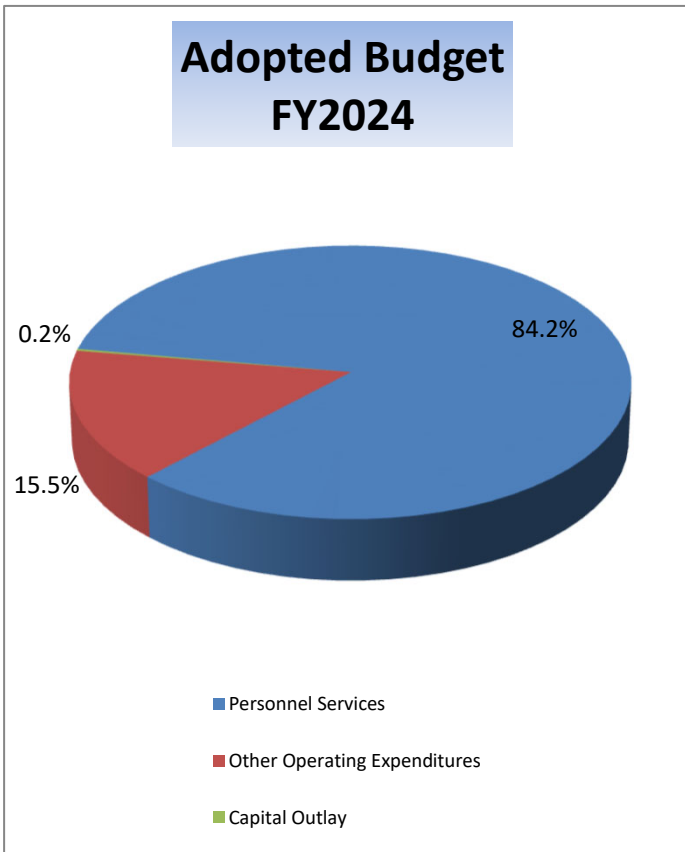
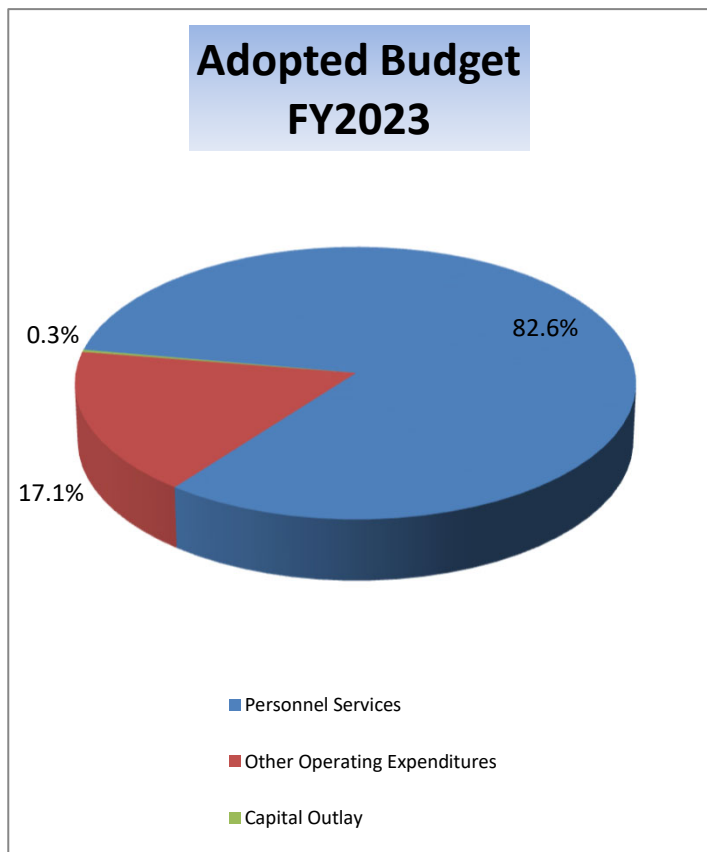
1. Streamline increasing operational costs while adhering to election requirements implemented by the State
2. Upgrade Electronic Poll books
3. Continue to update, implement, maintain election security
4. Maintaining Election Officials
5. Storage of election equipment

Expenditure History

Expenditure Category	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	\$ 165,128	\$ 209,465	\$ 183,646	\$ 214,421	17%
Other Operating Expenditures	9,450	\$ 18,262	38,015	39,565	4%
Capital Outlay	-	-	600	600	0%
Debt Service	-	-	-	-	0%
Total	174,578	227,727	222,261	254,586	15%

Departmental Budget Summary & Performance Snapshot

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



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2021	Adopted Budget FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
General Registrar	1.0	1.0	1.0	1.0	0%
Deputy Registrar	1.0	1.0	1.0	1.0	0%
Deputy Registrar	1.0	1.0	1.0	1.0	0%
Total	3.0	3.0	3.0	3.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/ (Decrease)
Employee 6.5% Salary Increase, Prior Year 5% Salary Increase and Benefit Cost Adjustments	n/a	Recurring	\$ 30,775
Increased Costs of Postage	n/a	Recurring	950
Increased cost of service, repair, maintenance of Canon	n/a	Recurring	600
TOTAL			\$ 32,325

Contact Information

Name:	Angel Shrieves	Address 1:	24387 Joynes Neck Rd
Title:	General Registrar	Address 2:	PO Box 97
Email:	ashrieves@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	757-787-2935/757-824-0585	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Circuit Court	Department Number:	101.2101
Fund:	General Fund	Function:	Judicial Administration

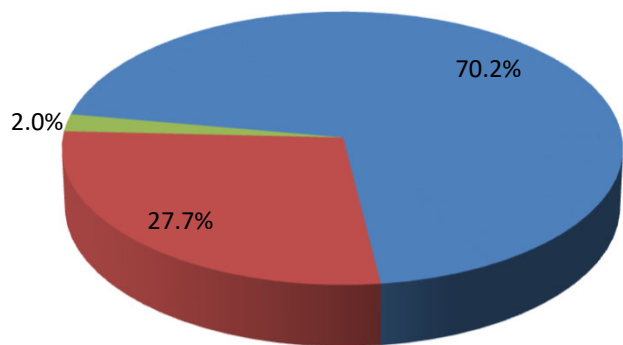
Description:

The Circuit Court is the trial court of general jurisdiction for Accomack County with authority to try a full range of civil and criminal cases.

Expenditure History

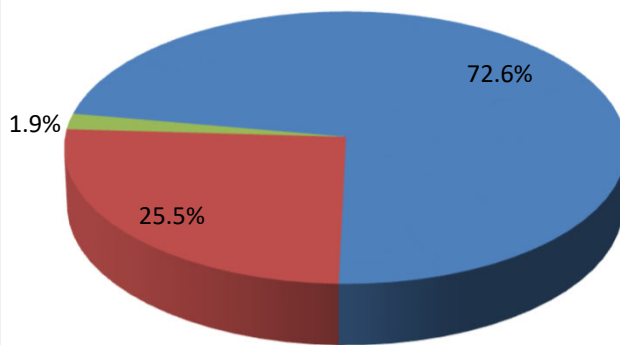
Expenditure Category	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	\$ 64,300	\$ 68,230	\$ 64,741	\$ 72,702	12%
Other Operating Expenditures	19,623	19,641	25,551	25,551	0%
Capital Outlay	-	-	1,875	1,875	0%
Debt Service	-	-	-	-	0%
Total	83,923	87,870	92,167	100,128	9%

**Adopted Budget
FY2023**



- Personnel Services
- Other Operating Expenditures
- Capital Outlay

**Adopted Budget
FY2024**



- Personnel Services
- Other Operating Expenditures
- Capital Outlay

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Circuit Court	Department Number:	101.2101
Fund:	General Fund	Function:	Judicial Administration

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2021	Adopted Budget FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Judge's Assistant	1.0	1.0	1.0	1.0	0%
Total	1.0	1.0	1.0	1.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/ (Decrease)
Employee 6.5% Salary Increase, Prior Year 5% Salary Increase and Benefit Cost Adjustments	n/a	Recurring	\$ 7,961
TOTAL			\$ 7,961

Contact Information

Name:	Samuel H. Cooper	Address 1:	P.O. Box 126
Title:	Clerk of Circuit Court	Address 2:	
Email:	shcooper@vacourts.gov	City/State:	Accomac, VA
Telephone:	757-787-5776	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

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

Mission Statement:

To provide an independent, accessible, responsive forum for the just resolution of disputes in order to preserve the rule of law and to protect all rights and liberties guaranteed by the United States and Virginia constitutions.

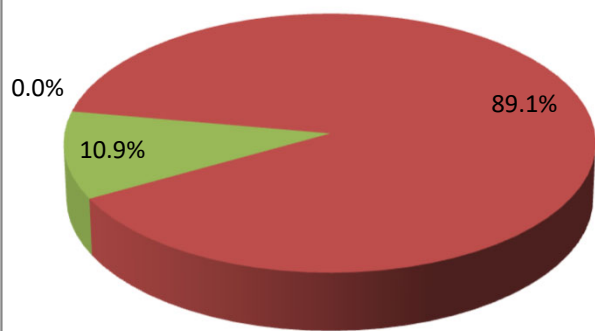
Description of Services Provided:

The General District Court of Accomack County is responsible for processing traffic tickets, criminal and civil warrants, receiving and processing payments and preparing court dockets. In addition, the office provides assistance to the Judge as well as to the public. The Court is in session three days a week in the Accomack County Court House.

Expenditure History

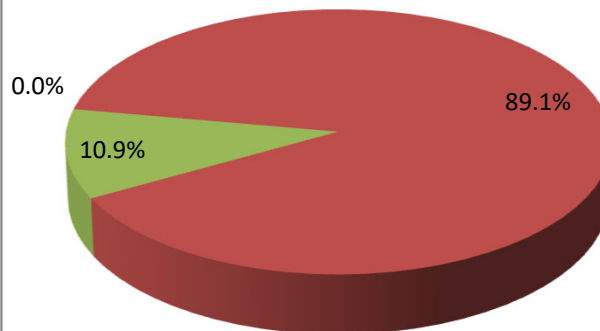
Expenditure Category	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Other Operating Expenditures	12,167	6,743	10,221	10,240	0%
Capital Outlay	1,294	1,544	1,250	1,250	0%
Debt Service	-	-	-	-	0%
Total	13,461	8,287	11,471	11,490	0%

**Adopted Budget
FY2023**



- Personnel Services
- Other Operating Expenditures
- Capital Outlay

**Adopted Budget
FY2024**



- Personnel Services
- Other Operating Expenditures
- Capital Outlay

Departmental Budget Summary & Performance Snapshot

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

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2021	Adopted Budget FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
No County Positions	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Increase postage	n/a	Recurring	\$ 19
TOTAL			\$ 19

Contact Information

Name:	Francina Chisum	Address 1:	23371 Front Street
Title:	Clerk	Address 2:	PO Box 276
Email:	fchism@courts.state.va.us	City/State:	Accomac, VA
Telephone:	757-787-0923 ext 113	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Chief Magistrate	Department Number:	101.2103
Fund:	General Fund	Function:	Judicial Administration

Description:

Magistrates provide an independent, unbiased review of complaints filed by law enforcement officers and citizens. Magistrates are neutral, unattached judicial officers employed by the Supreme Court of Virginia and who have no connection to law enforcement agencies. Magistrates serve as a buffer between law enforcement officers and citizens. Magistrates provide general information to citizens regarding criminal and civil process and procedures. Magistrates must be available to law enforcement officers and citizens 24 hours per day 365 days per year.

Description of Services Provided:

1. Issue arrest warrants for felonies and misdemeanors
2. Issue summonses
3. Issue arrest warrants and summonses for violations of local and county ordinances
4. Issue criminal and administrative search warrants
5. Issue subpoenas for criminal and civil cases
6. Conduct bail determination hearings
7. Admit arrested persons to bail and determine conditions of bail
8. Commit arrested persons to jail if conditions for bail are not met
9. Issue civil warrants
10. Issue pre-trial levies and seizures
11. Issue attachments
12. Issue overweight seizures
13. Issue capiases and show cause for failure to obey conditions of release
14. Issue warrants of arrest for extradition
15. Accept pre-payments for most traffic offenses and a limited number of criminal offenses
16. Issue out of service orders for commercial vehicles when driver is arrested for DWI
17. Issue emergency custody orders for adult and juvenile mental patients
18. Issue emergency custody orders for adult medical patients
19. Issue temporary detention orders for adult and juvenile mental patients
20. Issue temporary detention orders for adult medical patients
21. Issue emergency protective orders
22. Administers oaths
23. Provide information on legal system

Current Departmental Goals:

Maintain superior standards of customer service and public relations to citizens and law enforcement in Accomack County. Magistrates will conduct themselves in a way to preserve the integrity of the office and the judicial system. Magistrate will perform the duties of the Office impartially, diligently and without bias of any kind and to uphold the canons of conduct for a magistrate.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Chief Magistrate	Department Number:	101.2103
Fund:	General Fund	Function:	Judicial Administration

Accomplishments and Challenges in the last 2 fiscal years:

Continuously changing schedule to improve coverage hours during high peak hours for both law enforcement officers and citizens. Video is now available to all residents and law enforcement on Chincoteague and Accomack County as well as a secure site in the court house for use by law enforcement officers. Due to limited line connections on the video system on Tangier is not functional. The office is at the mercy of Verizon and advances in technology to bring video capability back. Biggest challenge facing the magistrate's office is lack of personnel. Since the 2A magistrate region includes Northampton County, it takes a minimum of 5 full time positions to provide adequate 24 hour coverage. We had 2 full time magistrates assigned to Accomack and Northampton County during fiscal year 2021. Due to the Accomack County magistrate facility set up, there is no way for citizens to easily access a Magistrate by video when one of the two magistrates is not the office. This magistrate has met with the Sherriff on multiple occasions to develop a better citizen access video unit. No plan has been made at this time, communications continue.

Major Issues to Address in the Next Two Fiscal Years:

1. Staffing
 2. Hours of Coverage
 3. Legal Education
 4. A person arrested and who has a bond set has a legal right by state law to post bond 24 hours a day. A person may post bond by using property, a surety or cash. Persons using cash must travel to either Portsmouth, Norfolk or Virginia Beach to post a cash bond if a magistrate is not sitting in Accomac.
- In addition, there is no way for a citizen to obtain the services of a magistrate when a magistrate is not sitting in Accomac. With decreased Magistrates on staff this will become a larger and continued burden on citizens.

Outcomes and Workload/Performance Measures:

Measure Descriptions	FY2020	FY2021	Current Goal	Comments
1. Workload Measure Criminal Processes Issued	6980	6570	NA	
2. Performance Measure Issue Emergency Protective Orders	700	352 granted 319 denied	NA	Reduction of actual orders issued. Denied processes have now started to be tracked which combined is roughly the same stats.
3. Performance Measure Issue Temporary and Emergency Custody Orders	200	130 granted	NA	LEO can have started the practice of paperless ECO's reducing the amount of court ordered

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Chief Magistrate	Department Number:	101.2103
Fund:	General Fund	Function:	Judicial Administration

Outcomes and Workload/Performance Measures (cont'd):

B. Outcome 2: Legal Education

Outcomes and Measure Descriptions	FY2020	FY2021	Current Goal	Comments
3. Provide public education	100	100	100 Hours	Education is mostly virtual and available on the courts website.
2. Performance Measure Continuing Legal Education	400	400	400	

C. Outcome 3: Public Availability

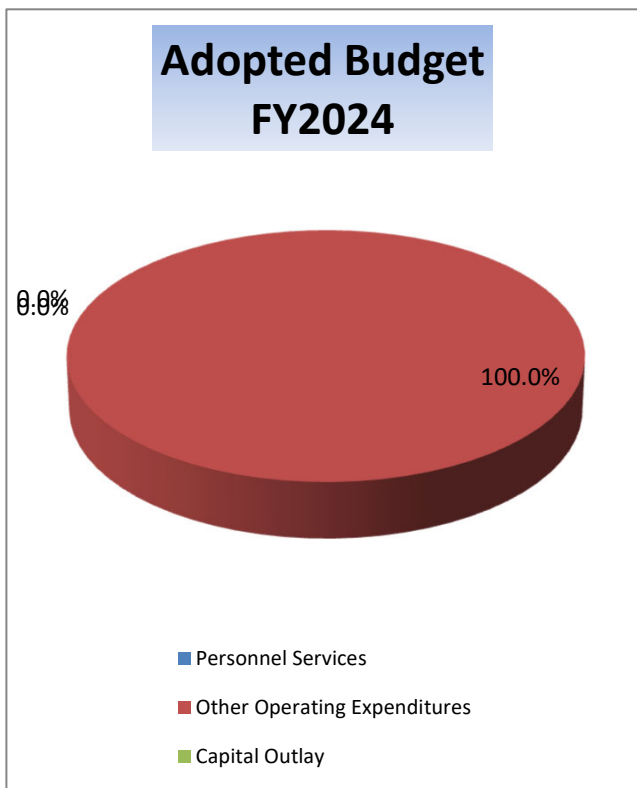
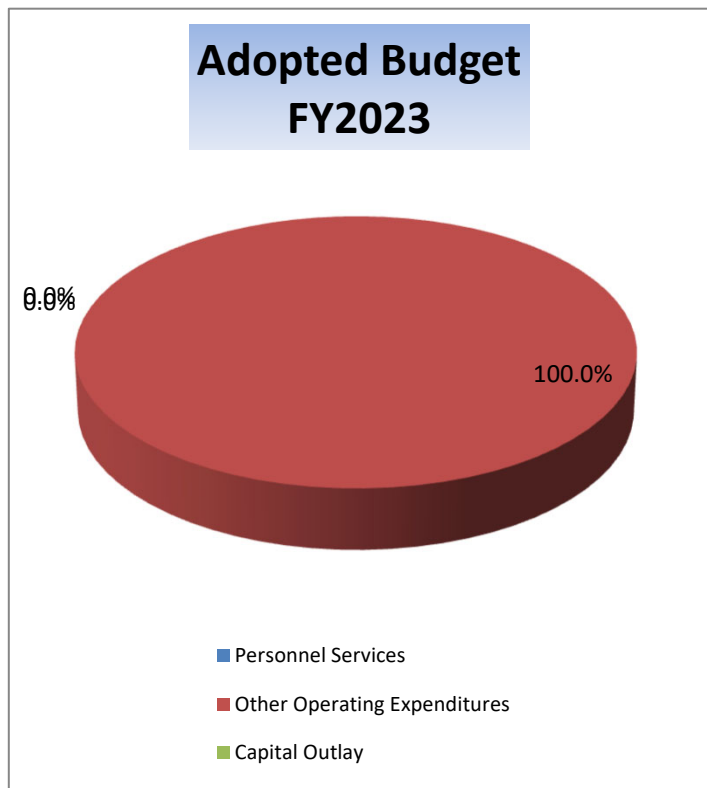
Outcomes and Measure Descriptions	FY2020	FY2021	Current Goal	Comments
1. Workload Measure Hours of coverage by a sitting magistrate	2800	2800	2800	Current goal reflects two employees
2. Performance Measure Coverage via Video with other magistrate office	5000	5000	5000	New procedures have improved our video access to the public. Working to get more reliable video internet bandwidth
3. Workload Measure Phone calls from citizens and law enforcements, questions from citizens, probable cause hearings where no processes are issued	4200	4620	5000	Now logged and measured with denied processes across the State for our County

Expenditure History

Expenditure Category	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Other Operating Expenditures	4,474	4,457	16,938	16,938	0%
Capital Outlay	1,876	-	-	-	0%
Debt Service	-	-	-	-	0%
Total	6,350	4,457	16,938	16,938	0%

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Chief Magistrate	Department Number:	101.2103
Fund:	General Fund	Function:	Judicial Administration



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2021	Adopted Budget FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
No County Positions	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
None	n/a		\$ -
TOTAL			\$ -

Contact Information

Name:	Brittany A. Russell	Address 1:	PO Box 662
Title:	Magistrate	Address 2:	23371 Front Street
Email:	brussell@vacourts.gov	City/State:	Accomac, Virginia
Telephone:	(757) 787-5957	Zip Code:	23421

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Juvenile and Domestic Relations Court	Department Number:	101.2104
Fund:	General Fund	Function:	Judicial Administration

Mission Statement:

The mission of the Judicial System of Virginia is to provide an independent, accessible, responsive forum for the just resolution of disputes in order to preserve the rule of law and to protect all rights and liberties guaranteed by the United States and Virginia constitutions.

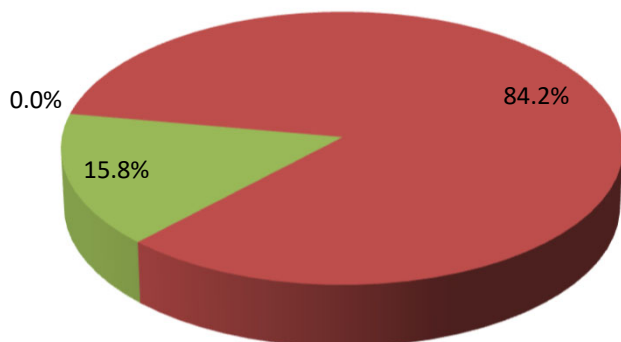
Description of Services Provided:

Service Provided - Accomack County J&DR Court consists of a Judge, a Clerk, and two Deputy Clerks. This court handles all of the counties legal cases involving Juvenile Delinquency, Adult Domestic Violence & Spousal Abuse, Protective Orders, Child & Spousal Support, Custody & Visitation, Paternity, Local Dept. of Social Services Cases(Foster Care, Emergency Removal, Etc.), Children In Need of Services(CHINS), and Children In Need of Supervision(CHINSup.)

Expenditure History

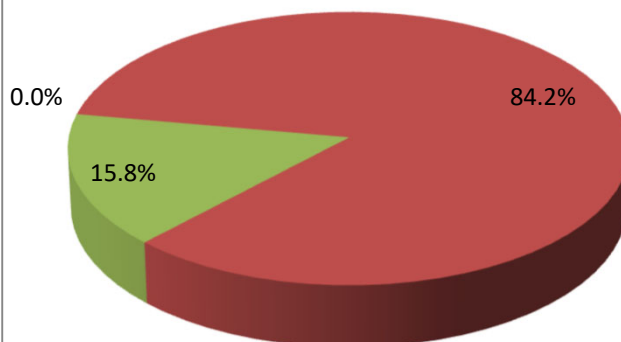
Expenditure Category	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	\$ -	\$ 2,400	\$ -	\$ -	0%
Other Operating Expenditures	5,991	5,560	11,500	11,500	0%
Capital Outlay	2,007	244	2,150	2,150	0%
Debt Service	-	-	-	-	0%
Total	7,998	8,204	13,650	13,650	0%

**Adopted Budget
FY2023**



- Personnel Services
- Other Operating Expenditures
- Capital Outlay

**Adopted Budget
FY2024**



- Personnel Services
- Other Operating Expenditures
- Capital Outlay

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Juvenile and Domestic Relations Court	Department Number:	101.2104
Fund:	General Fund	Function:	Judicial Administration

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2021	Adopted Budget FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
No County Positions	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
None	n/a		\$ -
TOTAL			\$ -

Contact Information

Name:	Roland C. Leighton	Address 1:	23371 Front Street - 2nd Floor
Title:	Clerk of Court	Address 2:	P.O. Box 299
Email:	rleighton@vacourts.gov	City/State:	Accomac, Va.
Telephone:	757-787-0920	Zip Code:	23301-0299

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Clerk of Circuit Court	Department Number:	101.2106
Fund:	General Fund	Function:	Judicial Administration

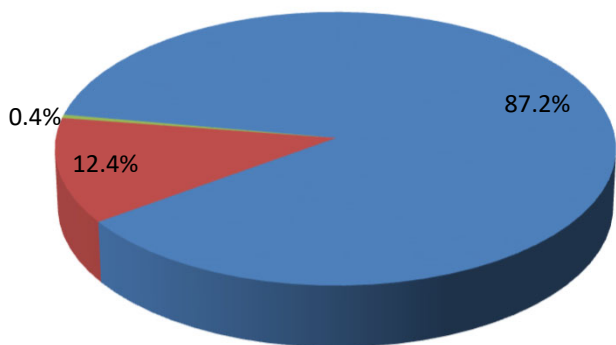
Description:

The Clerk of Court processes all criminal and civil cases coming before the Circuit Court, assists judges in the judicial functions and maintains County records.

Expenditure History

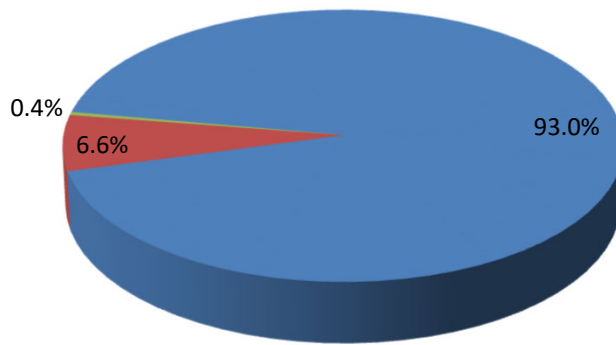
Expenditure Category	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	\$ 412,268	\$ 442,148	\$ 449,771	\$ 518,886	15%
Other Operating Expenditures	72,385	42,329	63,958	37,008	-42%
Capital Outlay	15,871	21,193	2,070	2,070	0%
Debt Service	-	-	-	-	0%
Total	500,524	505,670	515,799	557,964	8%

**Adopted Budget
FY2023**



- Personnel Services
- Other Operating Expenditures
- Capital Outlay

**Adopted Budget
FY2024**



- Personnel Services
- Other Operating Expenditures
- Capital Outlay

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Clerk of Circuit Court	Department Number:	101.2106
Fund:	General Fund	Function:	Judicial Administration

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2021	Adopted Budget FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Administrative Assistant	2.0	2.0	2.0	2.0	0%
Clerk	1.0	1.0	1.0	1.0	0%
Deputy Clerk I	1.0	1.0	1.0	1.0	0%
Deputy Clerk II	1.0	1.0	1.0	1.0	0%
Deputy Clerk III	2.0	2.0	2.0	2.0	0%
Total	7.0	7.0	7.0	7.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/ (Decrease)
Employee 6.5% Salary Increase, Prior Year 5% Salary Increase, Compensation Board Revisions and Benefit Cost Adjustments	n/a	Recurring	\$ 69,115
TOTAL			\$ 69,115

Contact Information

Name:	Samuel H. Cooper	Address 1:	P.O. Box 126
Title:	Clerk of Circuit Court	Address 2:	
Email:	shcooper@courts.state.va.us	City/State:	Accomac, VA
Telephone:	757-787-5776	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

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

Mission Statement:

The Accomack County Sheriff's Office Court Services shall provide for the peace and security of the Accomack County Circuit Court, General District Court, Juvenile Domestic Relations Court, and the Circuit Court Clerk's Office. Court Services Deputies shall also serve legal process issued by the courts and submitted by the public. All duties shall be conducted in a professional and timely manner.

Description of Services Provided:

- 1) The Accomack County Sheriff's Office Court Services provides for the peace and security of all citizens, visitors and staff of the Accomack County Circuit Court, General District Court, and Juvenile Domestic Relations Court. Court Services provides for the peace and security at the Circuit Court Clerk's Office as well;
- 2) The Accomack County Sheriff's Office Court Services is responsible for the service of legal process to include but not limited to civil and criminal summons, subpoenas, orders to appear and show cause, restraining orders, child custody orders, foreclosures, and notice of special proceedings;
- 3) The Accomack County Sheriff's Office Court Services provides safety and transportation of all juveniles that have been committed to the department of juvenile justice as well as for subjects detained as a result of an ECO (emergency custody order) or TDO (temporary detention order).

Current Departmental Goals:

The Accomack County Sheriff's Office Court Services shall strive to provide the best security for the citizens, visitors, and judicial staff of the Accomack County Courts and shall continue to conduct the sworn duties of the department to protect and serve. The sheriff's office shall continue to provide the best possible training and equipment for all deputies in order to maintain the safety of all individuals during court security, transportation, and legal process service.

Accomplishments and Challenges in the last 2 fiscal years:

- 1) The COVID-19 pandemic has been challenging for all staff at the sheriff's office and this public health threat has resulted in more vigilant safety health measures and procedures. Workload and Performance Measures have been impacted by the pandemic as well;
- 2) The Accomack County Sheriff's Office provides court security at the Circuit Court Clerk's Office 40hrs per week with the exception of weekends and holidays;
- 3) Court Services and Court Security strive to provide the highest level of security for all county courts and all deputies have been trained and equipped with Tasers. A camera system and monitors have been installed to provide added security by allowing surveillance of the courtrooms, courthouses, and the adjacent areas.

Major Issues to Address in the Next Two Fiscal Years:

The Accomack County Sheriff's Office shall continue to evaluate court security practices and explore the necessary options for upgrades to our court security equipment which would include keeping up to date with the most modern cameras and metal detectors. We've also seen difficulties with recruiting qualified candidates to employ. Our agency has been advertising for quite some time but applications are limited.

Departmental Budget Summary & Performance Snapshot

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

Outcomes and Workload/Performance Measures:

A. Outcome 1:

Measure Descriptions	FY2021	FY2022	Current Goal	Comments
Court room security for the Accomack County Circuit Court, General District Court, and Juvenile Domestic Relations Court. Days Worked	Circuit 111 GD 170 J&DR 142 Clerk's Office 250	Circuit 90 GD 208 J&DR 156 Clerk's Office 250		
To maintain the highest level of security in the Accomack County Courts by maintaining the current man hours it takes to run all three courts	9872 Man Hours	10,632		
To maintain the highest level of security in the Accomack County Courts by maintaining the current man hours it takes to run all three courts	Approx. 40,000 people pass through court entrances each year	Approx. 40,000 people pass through court entrances each year		

B. Outcome Measure: To serve all civil process papers issued through court.

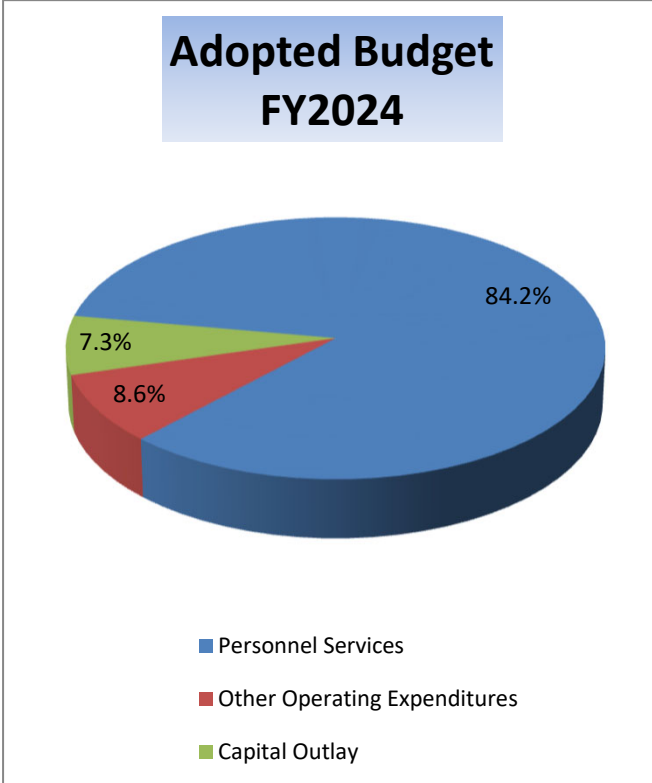
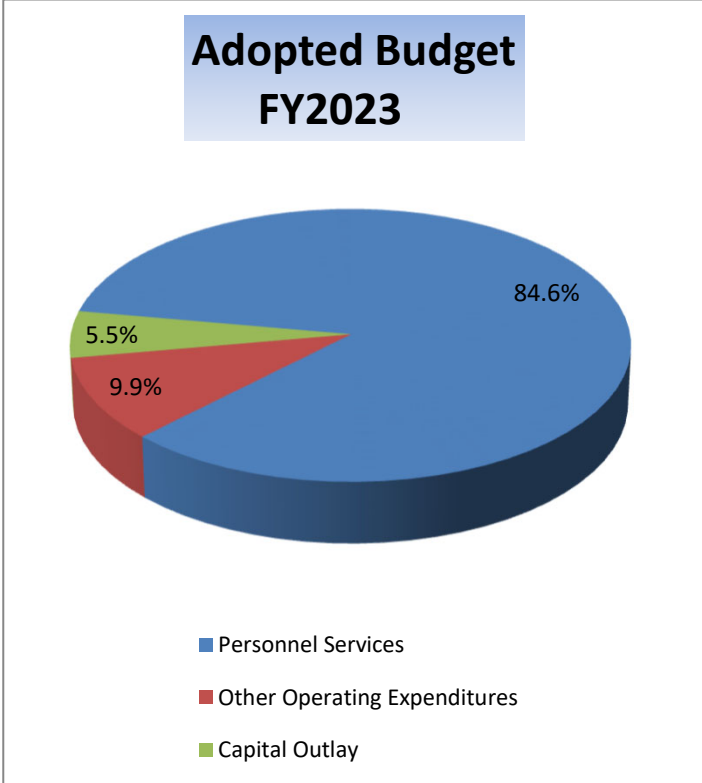
Outcomes and Measure Descriptions	FY2021	FY2022	Current Goal	Comments
Numbers of papers served	6,600	7,023		
Emergency Custody Orders and Temporary detention Orders Juvenile Transport Orders	58 ECO 88 TDO 40 JTO	222 ECO 176 TDO 29 Juvenile Transports		

Expenditure History

Expenditure Category	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	\$ 282,368	\$ 364,368	\$ 546,258	\$ 626,183	15%
Other Operating Expenditures	43,010	35,762	63,692	63,692	0%
Capital Outlay	25,622	-	35,740	54,040	51%
Debt Service	-	-	-	-	0%
Total	351,001	400,130	645,690	743,915	15%

Departmental Budget Summary & Performance Snapshot

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



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2021	Adopted Budget FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Court Security (Circuit Clerk Office)	0.5	0.5	0.5	0.5	0%
Court Services Deputy	4.0	3.0	3.0	4.0	33%
Law Enforcement	0.0	0.0	1.0	0.0	-100%
Sheriff (Allocated)	0.3	0.3	0.3	0.3	0%
Court Services Master Deputy	2.0	3.0	2.0	2.0	0%
Total	6.8	6.8	6.8	6.8	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Employee 6.5% Salary Increase, Prior Year 5% Salary Increase, Compensation Board Revisions and Benefit Cost Adjustments	n/a	Recurring	79,925
Purchase New Vehicle	n/a	Reserves	18,300
TOTAL			\$ 98,225

Contact Information

Name:	Thomas L. Willett	Address 1:	23323 Wise Court
Title:	Sergeant	Address 2:	P. O. Box 149
Email:	twillett@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	757-787-1131	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

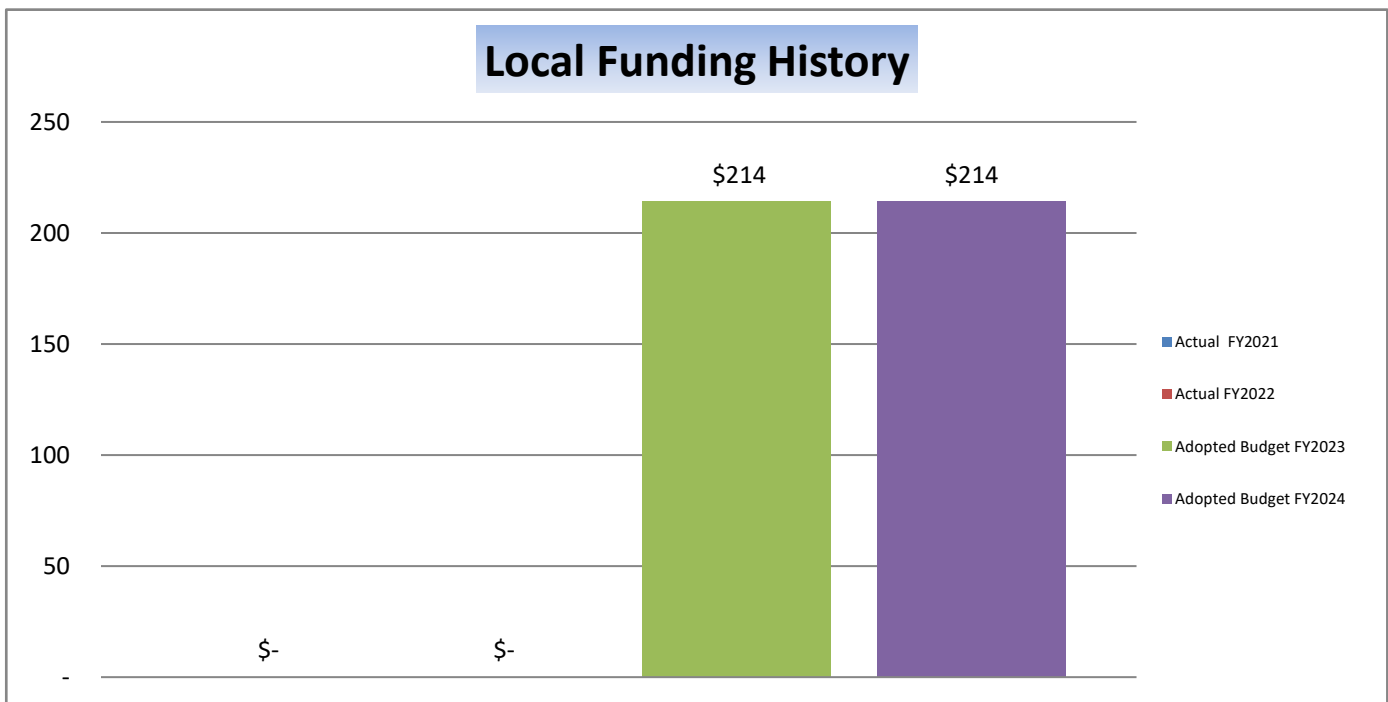
Department or Agency:	Commissioner of Accounts	Department Number:	101.2110
Fund:	General Fund	Function:	Judicial Administration

Department Description:

Executors and Administrators of decedents' estates are required by Virginia law to file an inventory to identify the assets of the estate and accountings to detail the distribution and disbursement of those assets. Commissioners of accounts serve as quasi judicial officers assisting the court, and in addition to reviewing inventories and auditing accounts, they determine sufficiency of fiduciary bonds, conduct hearings on creditors claims, determining reasonable compensation for personal representatives, and determine and resolve other issues that arise during administration of an estate.

Expenditure History

Expenditure Category	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Other Operating Expenditures	-	-	214	214	0%
Capital Outlay	-	-	-	-	0%
Debt Service	-	-	-	-	0%
Total	-	-	214	214	0%



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2021	Adopted Budget FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
No County Positions	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Commissioner of Accounts	Department Number:	101.2110
Fund:	General Fund	Function:	Judicial Administration

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
None	n/a		\$ -
TOTAL			\$ -

Contact Information

Name:		Address 1:	
Title:		Address 2:	
Email:		City/State:	
Telephone:		Zip Code:	

Departmental Budget Summary & Performance Snapshot

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

Mission Statement:

The Accomack County Commonwealth's Attorney's Office aspires to see that, pursuant to U.S. v. Berger, 295 U.S. 78 (1935), the guilty shall not escape, nor innocence suffer, and therefore, it is the mission of the Accomack County Commonwealth's Attorney's Office to seek to do justice for the Commonwealth of Virginia and for crime victims in Accomack County through the zealous and ethical prosecution of criminal cases.

Description of Services Provided:

1. The Commonwealth's Attorney's Office works with police officers, crime victims, and witnesses to prepare them for court testimony, and prosecutes all warrants, information's, and indictments charging felony crimes.
2. The Commonwealth's Attorney's Office prosecutes all misdemeanor driving under the influence cases.
3. The Commonwealth's Attorney's Office prosecutes misdemeanor criminal cases, whether brought by police officers or by citizen-victims, that it deems sufficiently serious to justify the investment of time.
4. The Commonwealth's Attorney's Office prosecutes juvenile criminal cases in the Juvenile and Domestic Relations Court.
5. The Commonwealth's Attorney's Office enforces all forfeiture actions filed on behalf of The Commonwealth of Virginia in Accomack County.
6. The Commonwealth's Attorney's Office educates police officers about changes in the criminal statutes and case decisions, including criminal procedures that pertain to their duties as law enforcement officers.
7. The Commonwealth's Attorney's Office carries out the duties imposed upon it by §2.2-3126 of the Code of Virginia, 1950 (as amended), to prosecute violations by officers or employees serving at the local level of government, to establish procedures for implementing the disclosure requirements of local officers and employees of Accomack County, and any towns therein, and to render advisory opinions as to whether the facts in a particular case would constitute a violation of such disclosure requirements.

Current Departmental Goals:

Current goals include reducing crime in Accomack County and increasing public confidence in the criminal justice system.

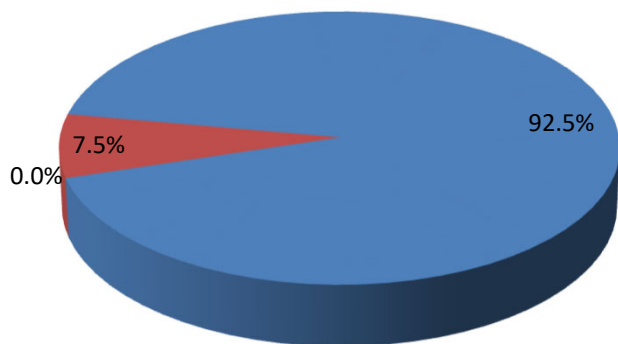
Expenditure History

Expenditure Category	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	\$ 414,416	\$ 437,498	\$ 502,564	\$ 560,628	12%
Other Operating Expenditures	13,266	12,460	40,912	47,488	16%
Capital Outlay	-	-	-	2,000	100%
Debt Service	-	-	-	-	0%
Total	427,682	449,958	543,476	610,116	12%

Departmental Budget Summary & Performance Snapshot

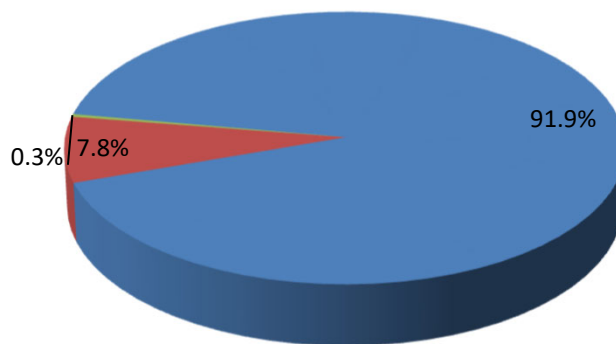
Department or Agency:	Commonwealth's Attorney	Department Number:	101.2201
Fund:	General Fund	Function:	Judicial Administration

Adopted Budget FY2023



- Personnel Services
- Other Operating Expenditures
- Capital Outlay

Adopted Budget FY2024



- Personnel Services
- Other Operating Expenditures
- Capital Outlay

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2021	Adopted Budget FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Administrative Assistant II	1.0	1.0	1.0	1.0	0%
Attorney I	2.0	2.0	3.0	3.0	0%
Commonwealth's Attorney	1.0	1.0	1.0	1.0	0%
Juvenile Justice Attorney A	0.5	0.5	0.5	0.5	0%
Total	4.5	4.5	5.5	5.5	0%

Departmental Budget Summary & Performance Snapshot

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

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Employee 6.5% Salary Increase, Prior Year 5% Salary Increase, Compensation Board Revisions and Benefit Cost Adjustments	n/a	Recurring	\$ 58,064
Maintenance and service contracts	n/a	Recurring	1,200
Upgrade related to data from body cameras	n/a	Recurring	5,376
Office furniture	n/a	Reserves	2,000
TOTAL			\$ 66,640

Contact Information

Name:	Spencer Morgan	Address 1:	23392 Front Street
Title:	Commonwealth's Attorney	Address 2:	P.O. Box 52
Email:	smorgan@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	757-787-2877	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

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

Mission Statement:

The mission of the Accomack County Victim Witness Program is to bring to justice those who commit crimes in Accomack County. Victims and witnesses play a vital role in the criminal justice system, and we are committed to helping them through the process. We care about the losses and suffering that victims experience. We understand that the court process is often stressful, confusing, and inconvenient. We recognize that victims and witnesses have special needs, and our program is designed to meet those needs with a wide range of services. It is the goal of this office to ensure that the rights of victims and witnesses are not overlooked. Understanding the criminal justice process can be confusing, and we want to help minimize the many frustrations that are associated with coming to court by providing victims with as much information as possible.

Description of Services Provided:

This position performs complex tasks to reduce the trauma of victimization and encourages crime victims and witnesses to cooperate and participate in the criminal justice system by providing direct services as required by the Crime Victim and Witness Rights Act. Services and information provided relate to victim and witness protection and law enforcement contacts, financial assistance, notices, victim input, courtroom assistance, and post-trial assistance. This position handles both adult and juvenile felonies and some misdemeanor cases that originate in the General District Court or the Juvenile & Domestic Relations Court with the goal of reducing the trauma of victimization and encouraging participation in the criminal justice system, deals with crisis situations, and provides counseling and referrals to other appropriate agencies. Makes travel and lodging arrangements for victims and witnesses as needed for the entire office caseload.

Examples of Duties / Essential Functions:

- Supervises Victim/Witness staff and completing necessary paperwork
- Performs management activities such as program development, grant writing and monitoring grant funding
- Develops, coordinates, evaluates, and implements direct services to crime victims
- Interacts with citizens and victims in sensitive and emotional situations
- Provides crisis intervention and emergency assistance and/or referrals for services for victims
- Provides explanations of the criminal justice process to crime victims and witnesses including explanations of preliminary hearings, bond motions, jury trials, and transfer hearings
- Provides counseling, emotional support and guidance to adults, juveniles and their families both immediately following the crime and during court proceedings
- Interviews and prepares victims and witnesses for trial and attends meetings with law enforcement, prosecutors, and other criminal justice agencies
- Provides adult and juvenile victims with escort assistance. Escorts adult and juvenile victims to court, remains with them during court proceedings, and accompanies them to appointments with law enforcement, prosecutors, and other criminal justice agencies
- Provides tours of the courtroom in which the victim's case will be heard
- Maintains client records on services provided to victims by inputting information into the Client Information Management System and other databases
- Intercedes with employers, schools, creditors, and landlords for victims and witnesses in order to minimize their losses due to court appearances and advocates for the return of property being held as evidence
- Assists victims with the submission of Victim Impact Statements, which gives a victim the opportunity to express to the court how the crime has impacted their lives physically, emotionally, economically, and psychologically
- Assists victims of domestic violence and stalking with obtaining available protection from the appropriate authorities when harm or threats arise

Departmental Budget Summary & Performance Snapshot

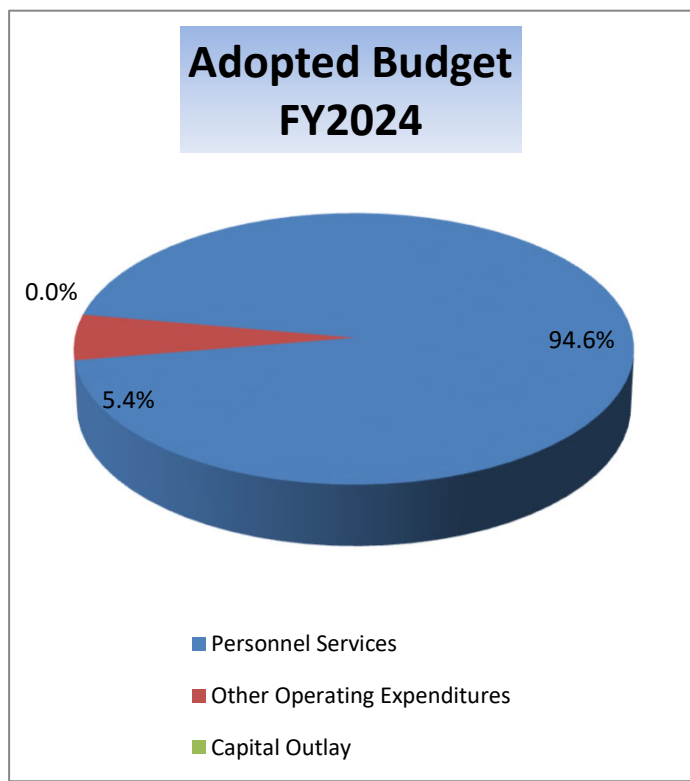
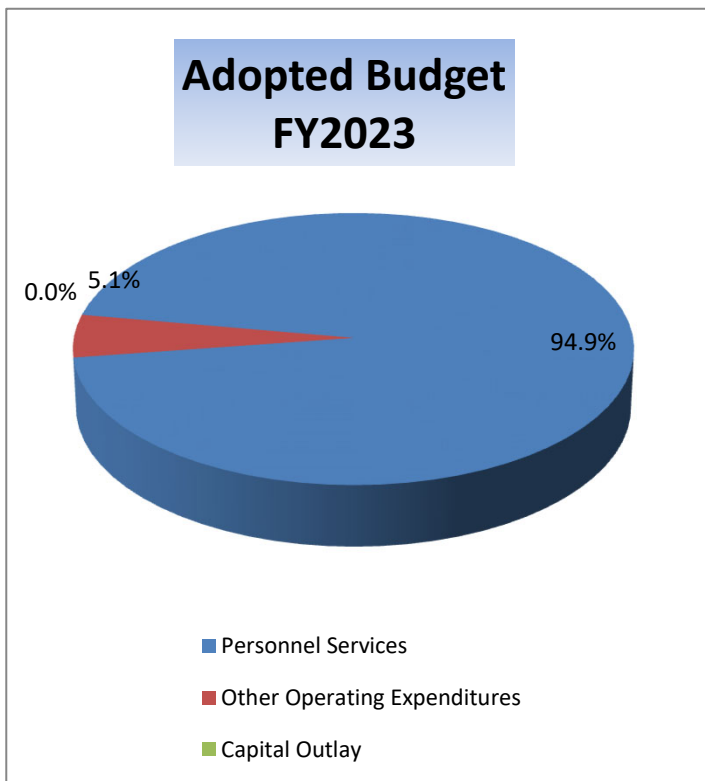
Department or Agency:	Victim and Witness Assistance	Department Number:	101.2203
Fund:	General Fund	Function:	Judicial Administration

Description of Services Provided (continued):

- Assists victims and businesses with seeking and obtaining restitution for losses or damages by gathering and providing information to the court as it relates to their particular case
- Assists victims in obtaining financial assistance with medical providers and completing and submitting claim forms through the Virginia Victims Fund
- Acts as a liaison with other agencies and develops cooperative agreements
- Attends relevant meetings and represents the program
- Performs all necessary community outreach and educational duties
- Provides education and training to new and seasoned police officers in the areas of domestic violence, stalking, strangulation and trauma-informed interviewing
- Provides education and training to new and seasoned police officers in the areas of domestic violence, stalking, strangulation and trauma-informed interviewing Performs related work as assigned by the Commonwealth’s Attorney

Expenditure History

Expenditure Category	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	\$ 83,108	\$ 85,437	\$ 100,636	\$ 93,735	-7%
Other Operating Expenditures	6,292	5,046	5,388	5,388	0%
Capital Outlay	-	-	-	-	0%
Debt Service	-	-	-	-	0%
Total	89,400	90,483	106,024	99,123	-7%



Departmental Budget Summary & Performance Snapshot

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

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2021	Adopted Budget FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Victim/Witness Program Director	1.0	1.0	1.0	1.0	0%
Victim/Witness Program Assistant	0.0	0.5	0.5	0.5	0%
Total	1.0	1.5	1.5	1.5	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Employee 6.5% Salary Increase, Prior Year 5% Salary Increase, Part-time Hours Decreased and Benefit Cost Adjustments	n/a	Recurring	\$ (6,901)
TOTAL			\$ (6,901)

Contact Information

Name:	Laura Moore	Address 1:	P.O. Box 56
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Departmental Budget Summary & Performance Snapshot

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

Mission Statement:

The Accomack County Sheriff's Office shall provide for the peace and security of all residents and visitors to Accomack County in a diligent and cordial manner. We seek to protect the life and property of the citizens of Accomack County in conjunction with other law enforcement agencies as needed. We work to foster an environment that shall promote understanding of and competence in our efforts in law enforcement.

Description of Services Provided:

- 1) The Accomack County Sheriff's Office enforces local, state and federal laws as set forth by code;
- 2) Assists community leaders by providing personnel to attend local meetings for the purpose of disseminating crime prevention tips as well as for building rapport and trust within the community;
- 3) Provides School Resource Officers for local high schools in an attempt to decrease the opportunity for crime to occur, as well as to build rapport and trust with the students.

Current Departmental Goals:

The goal of the Accomack County Sheriff's Office is to protect and serve the citizens of Accomack County in the most cost efficient way without jeopardizing the safety of the public or deputies. The sheriff's office strives to increase staffing in the Patrol and Investigations Divisions in order to alleviate overwhelming workloads and to maximize security measures. Flock LPR Cameras are also requested to help eliminate crime in the county.

Accomplishments and Challenges in the last 2 fiscal years:

ACCOMPLISHMENTS: In-Car Cameras and Body Cameras contribute to operating the department in a safe and professional manner and has proven to be an asset to the sheriff's office as well as the community.

CHALLENGES: 1) The sheriff's office strives to maintain a full staff; however, it has been a challenge to keep qualified and trained personnel. The budget request for funding of four (4) additional deputies is a step in the right direction to alleviating the current overwhelming workload thus eliminating this challenge;
2) The COVID-19 pandemic has been challenging for all staff at the sheriff's office and this public health threat has resulted in more vigilant safety health measures and procedures. Workload and Performance Measures have been impacted by the pandemic as well.

Major Issues to Address in the Next Two Fiscal Years:

The sheriff's office strives to recruit additional personnel as well as keep qualified and trained personnel for an extended period of time. Additional staff and installation of the Flock LPR Cameras within the county shall help solve and eliminate crime in Accomack County.

Departmental Budget Summary & Performance Snapshot

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

Outcomes and Workload/Performance Measures:

A. Outcome 1:

Measure Descriptions	FY2021	FY2022	Current Goal	Comments
1. Workload Measure - Total calls for service received during FY	9,788	10,314		
2. Performance Measure - Response Time				The goal is to respond to Calls for Service as quickly and safely as possible.

B. Outcome 2:

Outcomes and Measure Descriptions	FY2021	FY2022	Current Goal	Comments
1. Workload Measure - Total drug and alcohol violation arrests made during the FY.	169	52		
2. Performance Measure - Drug arrests made during the FY.	81	8		
3. Performance Measure - DUI + DIP arrests made during the FY.	25/62	DUI 12 DIP 32		

C. Outcome 3:

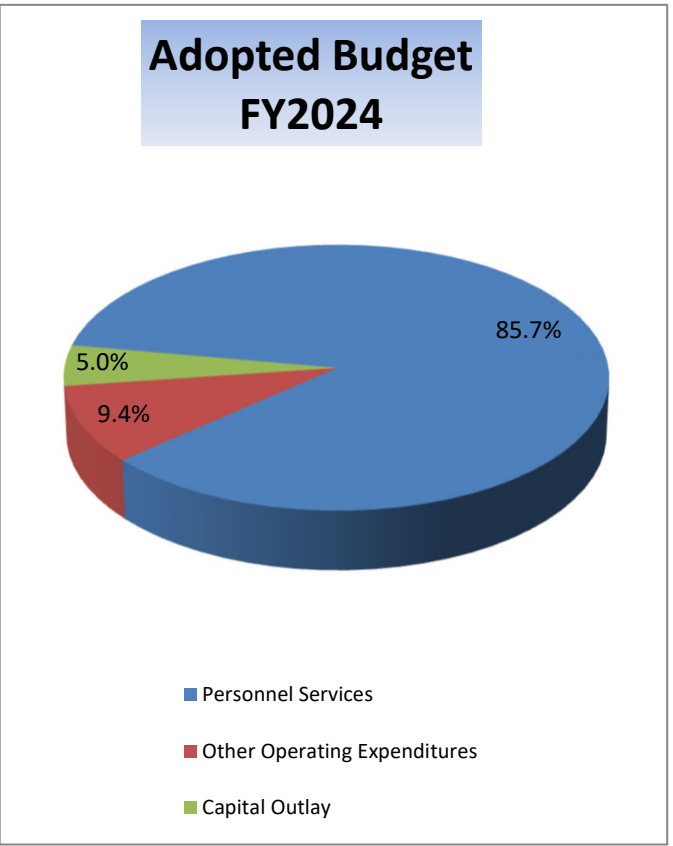
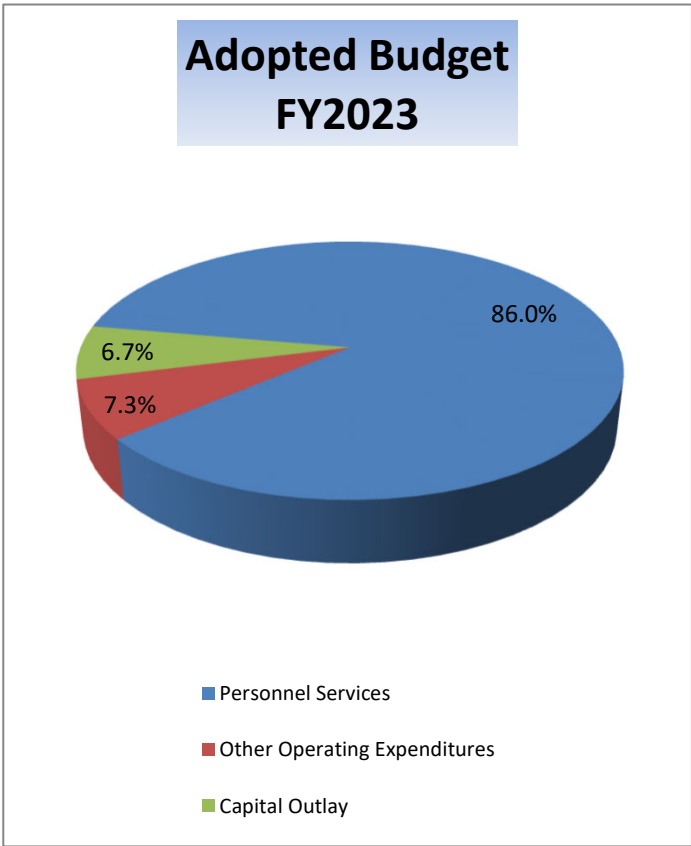
Outcomes and Measure Descriptions	FY2021	FY2022	Current Goal	Comments
1. Workload Measure - Total arrests made during the FY.	1123	1291		Total summons and physical arrest
2. Performance Measure - Traffic offenses.	1193	828		Enforcing traffic offenses reduces accidents and keeps our citizens safe.

Departmental Budget Summary & Performance Snapshot

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

Expenditure History

Expenditure Category	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	\$ 2,047,055	\$ 2,479,379	\$ 2,876,026	\$ 3,160,164	10%
Other Operating Expenditures	437,309	499,453	244,544	346,188	42%
Capital Outlay	173,590	164,150	224,294	182,800	-18%
Debt Service	-	-	-	-	0%
Total	2,657,953	3,142,982	3,344,864	3,689,152	10%



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2021	Adopted Budget FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Admin Staff Specialist	1.0	1.0	1.0	1.0	0%
Communications Operator	5.0	5.0	5.0	5.0	0%
Correctional Officer - SRO	1.0	3.0	3.0	3.0	0%
Emergency Correctional Officer	2.0	0.0	0.0	0.0	0%
Law Enforcement & Master Deputy	23.0	24.0	28.0	27.0	-4%
Secretary II/Office Tech	1.0	1.0	1.0	1.0	0%
Sheriff (Allocated)	0.3	0.3	0.3	0.3	0%
Court Services Deputy	2.0	1.0	1.0	1.0	0%
Total	35.3	35.3	39.3	38.3	-3%

Departmental Budget Summary & Performance Snapshot

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

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Employee 6.5% Salary Increase, Prior Year 5% Salary Increase, Compensation Board Revisions and Benefit Cost Adjustments	n/a	Reserves	\$ 284,138
Additional Fuel Costs	n/a	Recurring	46,000
Flock Safety Cameras	n/a	Reserves	14,400
Flock Safety Cameras annual fees	n/a	Recurring	1,250
TOTAL			\$ 345,788

Contact Information

Name:	David W. Smullin	Address 1:	23323 Wise Court
Title:	Lieutenant of Patrol	Address 2:	P. O. Box 149
Email:	dsmullin@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	757-787-1131	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Volunteer Fire and Rescue	Department Number:	101.3202
Fund:	General Fund	Function:	Public Safety

Mission Statement:

The mission of Volunteer Fire and Rescue is to provide Fire Protection and Emergency Medical Services to the citizens and visitors of Accomack County.

Description of Services Provided:

- Fire Suppression
- Rescue Services
- Emergency Medical Care and Transport

Outcomes and Workload/Performance Measures:

A. Outcome 1: Service Reliability

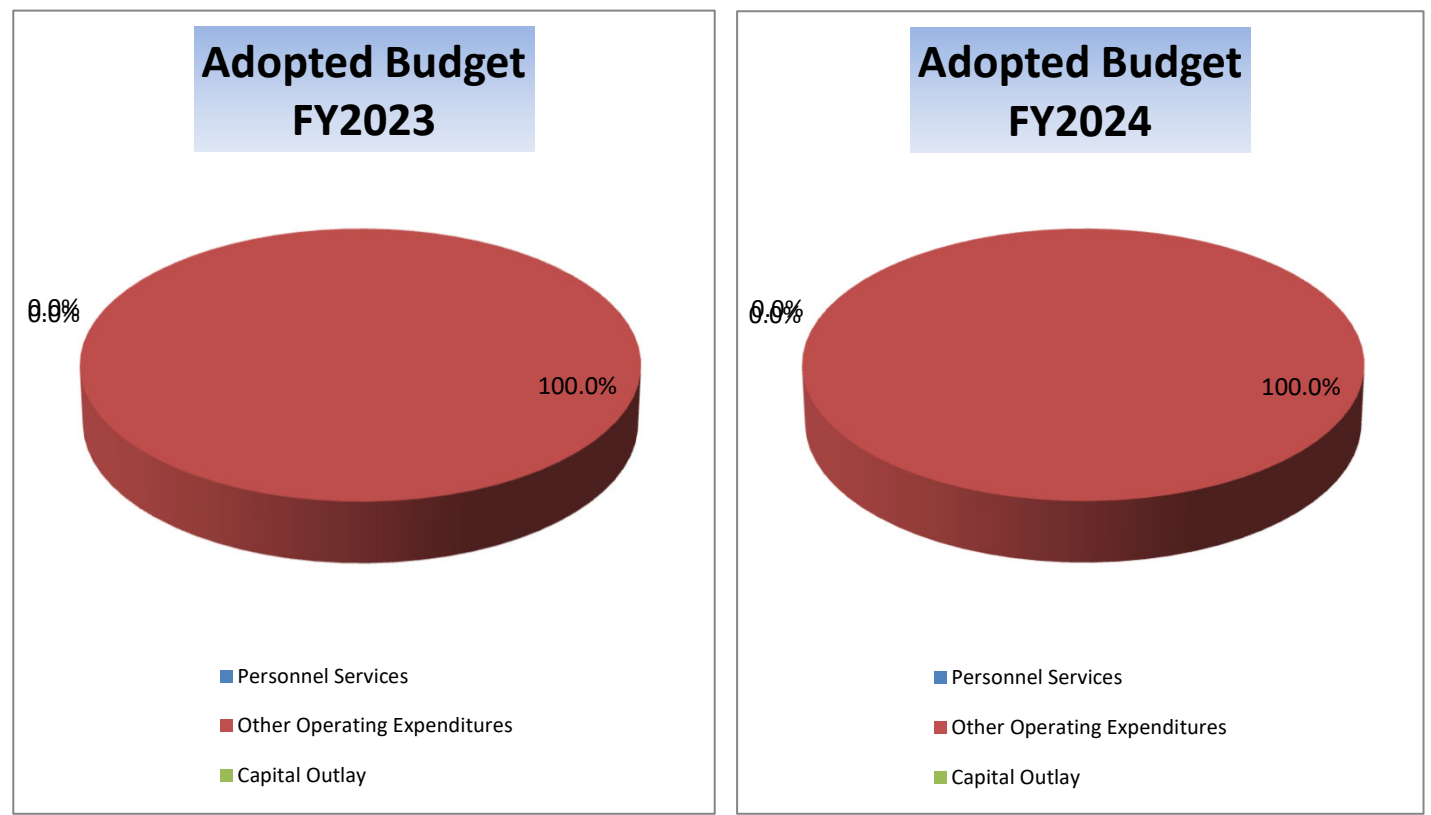
Measure Descriptions	FY2021	FY2022	Current Goal	Comments
1. Total calls for service (Fire) System wide	1093	1104		Totals pulled from monthly report
2. Compliance with Board of Supervisors Response Standard for arrival (Fire Calls)	98.54%	98.98%		Totals pulled from monthly report

Expenditure History

Expenditure Category	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Other Operating Expenditures	250,742	915,242	265,110	265,110	0%
Capital Outlay	-	-	-	-	0%
Debt Service	-	-	-	-	0%
Total	250,742	915,242	265,110	265,110	0%

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Volunteer Fire and Rescue	Department Number:	101.3202
Fund:	General Fund	Function:	Public Safety



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2021	Adopted Budget FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
None	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
None	n/a		\$ -
TOTAL			\$ -

Contact Information

Name:	Charles R. Pruitt		PO Box 426
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Telephone:	757-789-3610		23421

Departmental Budget Summary & Performance Snapshot

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

Mission Statement:

The Accomack County Jail shall enhance public safety by providing a safe and secure facility to house adult criminal offenders within the jurisdiction of Accomack County. The jail shall operate in a humane, cost-efficient manner, consistent with sound correctional principles and constitutional standards.

Description of Services Provided:

The Accomack County Jail provides secured berthing and personal hygiene for male and female adult criminal offenders and provides three square meals each day approved by a certified dietician. Medical and psychiatric care is contracted through Mediko Inc. and is provided for those inmates in need of the services. Continual educational and rehabilitative programs are also available as well as supervised court ordered work release programs. Pre-paid inmate telephone services are available for those inmates desiring to participate. Trash Detail Program developed by the Accomack County Jail has also proven to be an asset to the facility and community. The program consists of inmates sentenced to weekend sentences and trustees who pick up trash throughout Accomack County.

Current Departmental Goals:

1)Maintain a safe and secure facility for berthing of male and female adult criminal offenders; 2)Three meals approved by a certified dietician; 3)Maintain medical contract with Mediko Inc. for inmate medical and psychiatric care; 4)Continual education for facility approved inmates; 5)Supervise court-ordered work release programs; 6)Utilize weekend inmates to pick up trash at specified locations within Accomack County; 7)Provide commissary services to those inmates that have funding; 8)Provide pre-paid telephone services within the jail; 9)Command staff support of the jail staff in the performance of their duties; 9) Paint jail walls, bars, and floors to provide a safe and sanitary environment; 10) Additional shed to store jail supplies.

Accomplishments and Challenges in the last 2 fiscal years:

ACCOMPLISHMENTS: 1)Successfully berthed an average of 107 inmates per day. 3)Medical Contract with Mediko Inc. for inmate medical and psychiatric care which also includes a full medical staff. 4)The purchase of a new refrigerator and ice machine for the jail kitchen.

CHALLENGES: The COVID-19 pandemic has certainly been challenging for the jail resulting in more vigilant safety health measures and procedures to protect the inmates and staff.

Departmental Budget Summary & Performance Snapshot

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

Major Issues to Address in the Next Two Fiscal Years:

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

Outcomes and Workload/Performance Measures:

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

Measure Descriptions	FY2020	FY2021	Current Goal	Comments
1. Workload Measure - Daily inmate population maintenance.	100	107	96	Keeping our numbers at 96 will give us the best opportunity to provide a bed for each inmate and a much safer environment for our jailors.
2. Performance Measure - To maintain the average number of inmates to be in compliance with state guidelines in order to provide a safe environment.	100	107	96	

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

Outcomes and Measure Descriptions	FY2020	FY2021	Current Goal	Comments
1. Workload Measure - Provide three quality meals certified by an approved dietician to an average of 96 inmates each day.	105	107	96	
2. Performance Measure- Maintaining our population to 96, contracting our food service to Summit Food Service LLC has reduced food costs.	115,000	115,000	115,000	

Departmental Budget Summary & Performance Snapshot

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

Outcomes and Workload/Performance Measures:

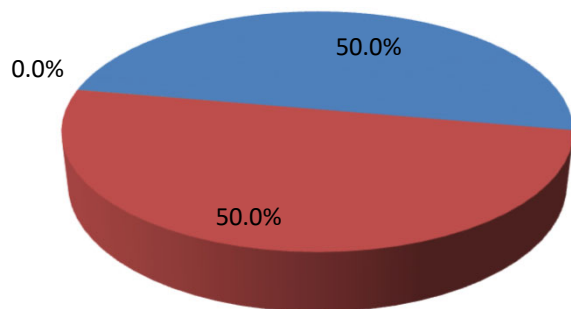
C. Outcome 3: Provide medical and psychiatric services to inmates.

Outcomes and Measure Descriptions	FY2020	FY2021	Current Goal	Comments
1. Workload Measure - Medical & psychiatric inmates monitored by Mediko and the jail staff.				Medical services contracted by Mediko Inc. effective FY21
2. Performance Measure - Maintaining our population to 96, charging inmates for pre-existing conditions, and monitoring the contracted health care providers will reduce health care costs.				

Expenditure History

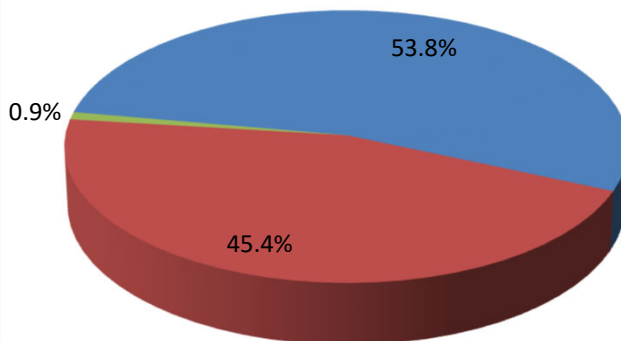
Expenditure Category	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	\$ 1,151,568	\$ 1,411,914	\$ 1,468,151	\$ 1,839,671	25%
Other Operating Expenditures	1,141,831	1,196,547	1,467,143	1,552,469	6%
Capital Outlay	8,750	4,850	475	30,000	6216%
Debt Service	-	-	-	-	0%
Total	2,302,149	2,613,311	2,935,769	3,422,140	17%

**Adopted Budget
FY2023**



■ Personnel Services
■ Other Operating Expenditures
■ Capital Outlay

**Adopted Budget
FY2024**



■ Personnel Services
■ Other Operating Expenditures
■ Capital Outlay

Departmental Budget Summary & Performance Snapshot

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

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2021	Adopted Budget FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Classification	1.0	1.0	1.0	1.0	0%
Cook A	1.0	1.0	1.0	1.0	0%
Correctional Officer	20.0	10.0	10.0	10.0	0%
Master Deputy	1.0	2.0	2.0	2.0	0%
Law Enforcement	0.0	0.0	0.0	0.0	0%
LIDS Technician	1.0	1.0	1.0	1.0	0%
Medical (Mediko LLC FY21)	2.0	0.0	0.0	0.0	0%
Sheriff (Allocated)	0.3	0.3	0.3	0.3	0%
Emerg Corrections EC	0.0	9.0	9.0	9.0	0%
Total	26.3	24.3	24.3	24.3	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Employee 6.5% Salary Increase, Prior Year 5% Salary Increase, Compensation Board Revisions and Benefit Cost Adjustments	n/a	Recurring	\$ 371,520
Inmate Medical Outsourcing	n/a	Recurring	36,500
Inmate Food Services	n/a	Recurring	48,351
Security Camera System	n/a	Reserves	30,000
Interior Painting	n/a	Reserves	16,122
TOTAL			\$ 502,493

Contact Information

Name:	D. Wayne Greer	Address 1:	23323 Wise Court
Title:	Lieutenant of Corrections	Address 2:	P. O. Box 149
Email:	wgreer@co.accomack.va.us	City/State:	Accomac, Virginia
Telephone:	757-789-9221	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

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

Mission Statement:

The Virginia Department of Juvenile Justice protects the public by preparing court-involved youth to be successful citizens.

Description of Services Provided:

- Intake-** Intake services are provided 24 hours a day, 365 days a year. During working hours, the Intake Officer is available to provide intake services in both Accomack and Northampton Counties to determine probable cause and handle juvenile delinquency and truancy matters. The Intake Officer handles all custody, support, and other domestic related petitions for the 2A Juvenile & Domestic Relations District Court. Probation/parole staff are cross-trained to provide intake services as well. All probation/parole staff to include intake officers provide after hours, on-call delinquency services for both counties.
- Probation-** Probation is a court-ordered disposition placing a juvenile under the supervision of a probation officer. For the Court, supervision is defined as visiting or making other contact with, or coordinating the provision of treatment, rehabilitation, or services to a juvenile and family as required by the court or an intake officer. Supervision is a major service of the Court Service Unit. It is the arm of juvenile justice within the community that uses multiple interventions and evidence based practices to achieve balance in the delivery of juvenile justice.
- Parole-** Parole is the supervision of a juvenile released from a Juvenile Correctional Center (JCC), Community Placement Program (CPP), or Detention Re-Entry Program, after being committed to the Department of Juvenile Justice as provided for by § 16.1-293 of the Code of Virginia. Juvenile offenders released from the Department's Correctional Centers or other commitment programs are provided parole supervision and services to assist their transition back to the community.
- Diversions** – Our Diversion Program was established as a means to provide programs and services, consistent with the protection of public safety, to youth by way of alternatives to the juvenile justice system as provided for in § 16.1-227 of the Code of Virginia.
- VJCCCA (Virginia Juvenile Community Crime Control Act)** - Services under the VJCCCA program are provided by the Outreach Officer to include Outreach Detention/Electronic Monitoring, Truancy Prevention, and the Virginia Rules education program.

Departmental Budget Summary & Performance Snapshot

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

Current Departmental Goals:

Over the last several years, the Department of Juvenile Justice has been transforming into an organization that uses proven practices and data driven decision making to achieve better public safety outcomes. The Department's three core initiatives (Reduce, Reform, and Replace) continue to transform the Department's new Transformation Plan by incorporating data-driven decision-making and research. The Plan supports improvement and reorganization of the Department from intake to release to supervision and contributes to the Department's fundamental goals. REDUCE- 1) Diversion: Increase diversion rates 2) Probation services- The Department continues to utilize the Justice Transformation Institute (JTI) to prepare supervisors in intake, probation, and parole to implement and sustain organizational change effectively and efficiently. Enhancement of YASI training for case planning is also underway to ensure probation officers are providing quality assessments. Court Service Unit's are being trained in Effective Practices in Community Supervision (EPICS), which is an evidence-based structured format to provide counseling and skill-building to Department involved juveniles. REFORM- The following strategies, initiatives, and programs have been implemented to improve overall service delivery and reentry practices to court-involved juveniles: Family engagement (video visitation, transportation initiative, Juvenile Correctional Center (JCC) visitation), development of reentry advocates, community partnerships, community treatment model within the JCC and more positive educational outcomes for committed juveniles. REPLACE- The Department continues to offer community placement options across the Commonwealth to include CPP and Detention Reentry Programs. The Department has also developed a statewide continuum of evidence-based services and community based alternative placements. SUSTAIN- The Department will sustain DJJ Transformation by maintaining safe, healthy, inclusive work places; continuing to recruit, retain, and develop a team of highly skilled and motivated staff; and aligning our procedures, policies, and resources to support the team in meeting the goals of transformation.

Accomplishments and Challenges in the last 2 fiscal years:

Accomplishments in last 2 fiscal years- Received 100% certification compliance on 3 year audit. Obtained an ESCSB Mental Health Clinician on site by way of a MOA between DJJ & ESCSB. Challenges- No longer fully staffed and having difficulty recruiting new Probation Officers.

Major Issues to Address in the Next Two Fiscal Years:

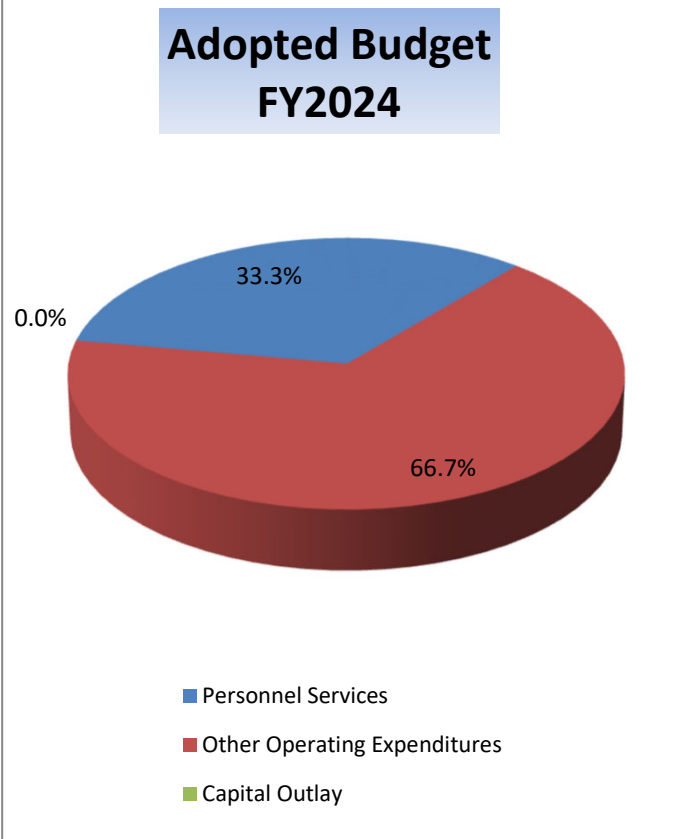
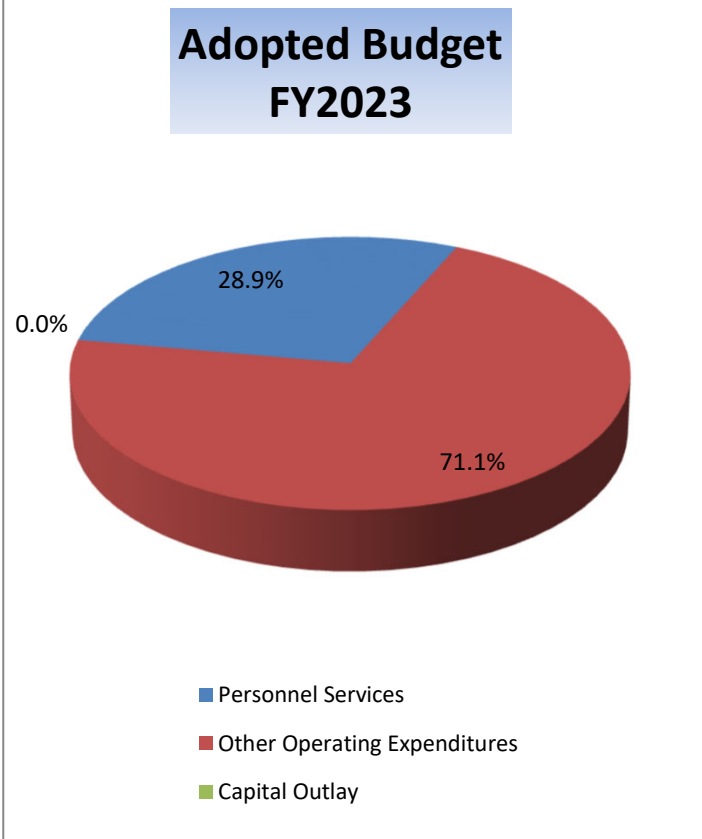
None

Expenditure History

Expenditure Category	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	\$ 54,519	\$ 60,275	\$ 54,531	\$ 68,245	25%
Other Operating Expenditures	123,160	194,194	134,425	136,425	1%
Capital Outlay	224	658	-	-	0%
Debt Service	-	-	-	-	0%
Total	177,903	255,127	188,956	204,670	8%

Departmental Budget Summary & Performance Snapshot

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



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2021	Adopted Budget FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Outreach Officer (VJCCCA)	1.0	1.0	1.0	1.0	0%
Total	1.0	1.0	1.0	1.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Employee 6.5% Salary Increase, Prior Year 5% Salary Increase and Benefit Cost Adjustments	n/a	Recurring	\$ 13,714
Office Supplies	n/a	Recurring	2,000
TOTAL			\$ 15,714

Contact Information

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Departmental Budget Summary & Performance Snapshot

Department or Agency:	Community Corrections Program	Department Number:	101.3305
Fund:	General Fund	Function:	Public Safety

Mission Statement:

Accomack Northampton Community Corrections is dedicated to enhancing public safety by providing alternatives to incarceration, facilitating viable treatment options, and delivering effective supervision, which reduce recidivism and improve the lives of the citizens in our communities. Accomack Northampton Pretrial Services is a dynamic organization with the mission to assist in the administration of justice and to promote community safety by working collaboratively, ensuring fairness and equality in the pretrial process and empowering defendants with the resources necessary to successfully comply with court requirements.

Description of Services Provided:

Pretrial Services: Pretrial services programs enhance community safety by providing information and services to judicial officers determining a defendant's risk to public safety. This information may be provided at an initial bail release decision or at subsequent bail review hearings.

Supervision services are primarily targeted for nonviolent defendants who have been admitted to bail, but incarcerated in lieu of a secure bond. Release to pretrial supervision allows for the imposition of conditions on a defendant awaiting trial.

Pretrial services are predicated on protecting the community and preserving the constitutional presumption of innocent until proven guilty. Neither the nature and circumstances, nor whether a firearm was used, or the weight of the evidence of the current case is discussed.

The pretrial services program provides supervision to the defendant and assures compliance with specific conditions imposed by a judicial officer. The pretrial screening, interview, and background investigation provide the criminal history and community stability of a defendant, including risk factors relating to flight and the potential for continued criminal activity.

SERVICES OFFERED

Individuals can be placed on pretrial services supervision only by a magistrate or judge. Pretrial services supervision is a bail release program which allows individuals who meet certain criteria to be released from incarceration under personal recognizance, unsecured bond, and, in some circumstances, under a secured bond.

Persons placed on pretrial services supervision must report to their assigned pretrial services officer a minimum of once per week and must submit to random alcohol and drug screenings.

GPS (Global Positioning System) monitoring is offered for qualified defendants.

FAILURE TO COMPLY / VIOLATIONS

Failure to comply with the pretrial services supervision will result in rearrest. Violations may include:

Arrest on a different charge committed while under supervision

Alcohol or drug use

Falsifying information (such as address, phone, employment, etc.)

Failure to comply with other program requirements

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Community Corrections Program	Department Number:	101.3305
Fund:	General Fund	Function:	Public Safety

Description of Services Provided (continued):

Community Corrections (Probation): Individuals with a suspended sentence of twelve (12) months or less may be placed on local probation supervision following trial. The conditions of local probation supervision are generally established by the court, and may include drug/alcohol testing, participation in assessments, education or treatment programs, payment of restitution and court costs, completion of community service hours, or electronic monitoring. Several educational cognitive behavioral interventions are facilitated in-house, which are designed to assist offenders in changing their behavior. Individuals requiring treatment and /or intensive out-patient, will be referred to the appropriate provider(s) and the completion of treatment services will be monitored by the Probation Officer.

Services:

- Probation Supervision
- Drug and Alcohol Testing
- Substance Abuse Screenings
- Shoplifter Prevention Class
- Anger Management Class
- Thinking for Change (T4C)
- Substance Abuse Education Group
- Restitution Monitoring
- Community Service Monitoring

Supervision will typically last from three to twelve months depending on the specific requirements imposed by the court as part of the probation.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Community Corrections Program	Department Number:	101.3305
Fund:	General Fund	Function:	Public Safety

Current Departmental Goals:

The department would like to expand our program offerings to include adding the following:

Adult Drug Treatment Court

Drug treatment courts are specialized court dockets within the existing structure of Virginia's court system offering judicial monitoring of intensive treatment and strict supervision of substance-abusing defendants in drug and drug-related cases. Participation in drug court is voluntary and available to a limited number of non-violent offenders who have substance use disorders.

Substance Abuse

Two in-house substance abuse groups would be available to offenders referred to the Community Corrections. Placement into these groups would be at the discretion of the Probation Officer. Substance abuse drug testing will be a component of both programs.

Substance Abuse Education would have an 8-week curriculum and consists of first-time offenders.

Substance Abuse Recovery would have a 12-week curriculum and AA / NA attendance would be required for this program as well.

Veteran's Treatment Docket

The Veteran's Treatment Docket is a specialized court docket led by the General District Court within the existing structure of Virginia's court system that offers substance use and mental health treatment for eligible defendants. Specialty dockets are designed to serve justice-involved veterans of the U.S. military branches, including the National Guard and reserves, who have mental illness or co-occurring disorders.

Victim Impact Panel (VIP)

This program would be mandatory for offenders convicted of first or second Driving While Intoxicated (DWI) and amended charges. The Victim Impact Panel would be a one-time class featuring a panel of speakers that share their stories of how they were affected by a DWI-related incident. At the conclusion of the panel, offenders would be required to complete a short writing assignment on what they have learned from the VIP program.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Community Corrections Program	Department Number:	101.3305
Fund:	General Fund	Function:	Public Safety

Accomplishments and Challenges in the last 2 fiscal years:

Over the last two fiscal years the department continued to provide probation services while fully implementing the pretrial services program. The pretrial services program launched in two phases. The first phase being pretrial supervision and the next being pretrial investigations. Pretrial Services has worked closely with the Drug Tasks Force along with the Gang Task Force to monitor the activity of those individuals on pretrial supervision and revoking the bond of individuals that violate conditions of supervision. The Pretrial Services program is very successful. We have experienced challenges as well. Local agencies do not understand the mission of our two programs. We are often lump in with State Probation or the ASAP program. Our programs are unique and not affiliated with these agencies. In addition, we are struggling to find substance abuse and mental health services for our clients. At least 75% - 80% of our clients struggle with addiction. They are released from jail on bond, come directly to our office and test Positive for Cocaine, Fentanyl and Marijuana at the same time. We send our clients to CSB for same day access for substance abuse. Unfortunately, our clients are turned away because they are referred "Community Corrections" and are told they have to schedule an appointment. This is extremely frustrating to our department. We have a client in our office that is using illegal drugs, wants and needs help, has the courage to go to CSB for help and then is told they need an appointment because they were sent by Community Corrections. What is the likelihood that this individual will go back? Why isn't this person's life as important as the person not in the Community Corrections program is? Our department has suffered the loss of numerous clients from overdoses this past year and we have to be part of the solution to our clients receiving adequate care instead of being turned away by CSB because they were referred by the Courts or by Community Corrections.

Major Issues to Address in the Next Two Fiscal Years:

The department is rapidly outgrowing the current office space. The department could greatly benefit from an on-site clinician.

Outcomes and Workload/Performance Measures:

A. Outcome 1: Community Corrections (Probation)

Measure Descriptions	FY2021	FY2022	Current Goal	Comments
1. Workload Measure	137 total clients	178 total clients	167 total clients as of 02/28/2023	Current Goals reflect information available as of 02/28/2023
2. Performance Measure	64 successful clients 74 unsuccessful	43 Clients Successfully Completed	84 Clients Successfully Completed	Current Goals reflect information available as of 02/28/2023
3. Performance Measure	Average Length of Supervision (days): Mis. 421 Felony: 356	Average Length of Supervision (days): Mis. 248 Felony: 359	Average Length of Supervision (days): Mis. 228 Felony: 426	Current Goals reflect information available as of 02/28/2023

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Community Corrections Program	Department Number:	101.3305
Fund:	General Fund	Function:	Public Safety

Outcomes and Workload/Performance Measures (continued):

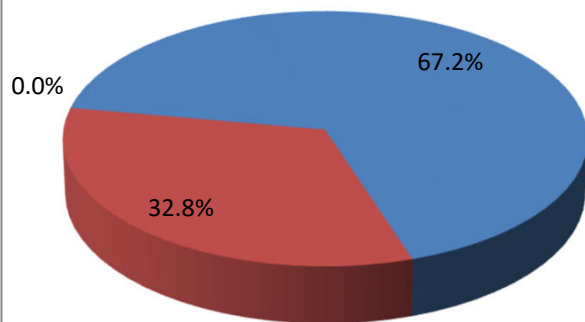
B. Outcome 2: Pretrial

Outcomes and Measure Description:	FY2021	FY2022	Current Goal	Comments
1. Workload Measure	Total Clients 108	Total Clients 86	Total Clients 215	Current Goals reflect information available as of 02/28/2023
2. Performance Measure	Successful 30 Unsuccessful 6	Successful 46 Unsuccessful 8	80 Successful 16 Unsuccessful	Current Goals reflect information available as of 02/28/2023
3. Performance Measure	Average Length of Supervision (days):	Average Length of Supervision (days):	Average Length of Supervision (days):	Current Goals reflect information available as of 02/28/2023

Expenditure History

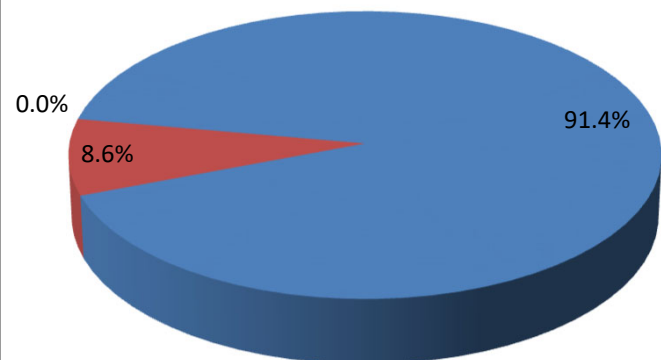
Expenditure Category	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	\$ 90,153	\$ 196,626	\$ 204,521	\$ 287,033	40%
Other Operating Expenditures	33,950	55,569	99,919	26,856	-73%
Capital Outlay	25,486	3,263	-	-	0%
Debt Service	-	-	-	-	0%
Total	149,590	255,459	304,440	313,889	3%

**Adopted Budget
FY2023**



■ Personnel Services
■ Other Operating Expenditures
■ Capital Outlay

**Adopted Budget
FY2024**



■ Personnel Services
■ Other Operating Expenditures
■ Capital Outlay

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Community Corrections Program	Department Number:	101.3305
Fund:	General Fund	Function:	Public Safety

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2021	Adopted Budget FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Program Manager	1.0	1.0	1.0	1.0	0%
Case Worker	0.0	2.0	2.0	2.0	0%
Pretrial Officer	0.0	1.0	1.0	1.0	0%
Administrative Assistant	0.0	0.0	1.0	1.0	0%
Total	1.0	4.0	5.0	5.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Employee 6.5% Salary Increase, Prior Year 5% Salary Increase and Benefit Cost Adjustments	n/a	Recurring	82,512
Operating Expenses/Operating Supplies	n/a	Recurring	(73,063)
TOTAL			\$ 9,449

Contact Information

Name:	Jolynn Perry	Address 1:	23312 Courthouse Avenue
Title:	Program Manager	Address 2:	P.O. Box 291
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Telephone:	757-787-5708	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Building, Planning, & Economic Development	Department Number:	101.3410
Fund:	General Fund	Function:	Public Safety

Mission Statement:

The Building, Permitting, & Economic Development units provide efficient and responsive customer service.

Description of Services Provided:

Intake and issuance of Building Permits.
 Amusement Device Inspections.
 Perform Building Inspections.
 Administer the Dangerous Building Ordinance.
 Field building and code questions.
 Perform damage assessment after major storm events.
 Investigate Building Code violations and enforce as appropriate to gain compliance.
 Performing inspections on rental complaints when requested.
 Enforce Zoning Ordinance.
 Answer and support customer inquiries

Current Departmental Goals:

1. Professional development of Inspectors.
2. Oversee dangerous building pilot project and make it a standalone program.
3. Increase customer use of online permitting portal.
4. Increase customer use of Customer Self Service portal as information source regarding permits, inspections and code cases.

Accomplishments and Challenges in the last 2 fiscal years:

Accomplishments:

- Successfully filled three (3) vacant positions
- Upgraded permitting software without impacting current or future customers.
- Increased number of zoning enforcement cases taken to magistrate and court.
- Established a pilot program for dangerous building removal

Challenges:

- Building work being completed within the County when not properly permitted.
- Effective derelict building enforcement.
- Effective enforcement of building code and zoning ordinance.
- Filling vacant Deputy County Administrator position.

Major Issues to Address in the Next Two Fiscal Years:

- Removal of derelict structures within the County.
- Ensuring construction activity has permits.
- Improving enforcement of stop work orders.
- Maintaining adequate levels of service given increased activity.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Building, Planning, & Economic Development	Department Number:	101.3410
Fund:	General Fund	Function:	Public Safety

Outcomes and Workload/Performance Measures:

A. Outcome 1:

Measure Descriptions	FY2021	FY2022	Current Goal	Comments
Total number of building permits issued.	820	1446	YTD - 712	Large increase due to department now handling electrical permits in house.
Pending building applications	5	10	YTD - 1	

B. Outcome 2:

Outcomes and Measure Descriptions	FY2021	FY2022	Current Goal	Comments
Number of older building permits closed-out.	Complete	Complete	N/A	Complete
Number of older building permits added to Energov database.	Complete	Complete	N/A	Complete
Total number of inspections.	2,629	2,971	YTD - 1,282	
Total Number of Plans Reviews	1,026	2120	YTD - 910	

C. Outcome 3:

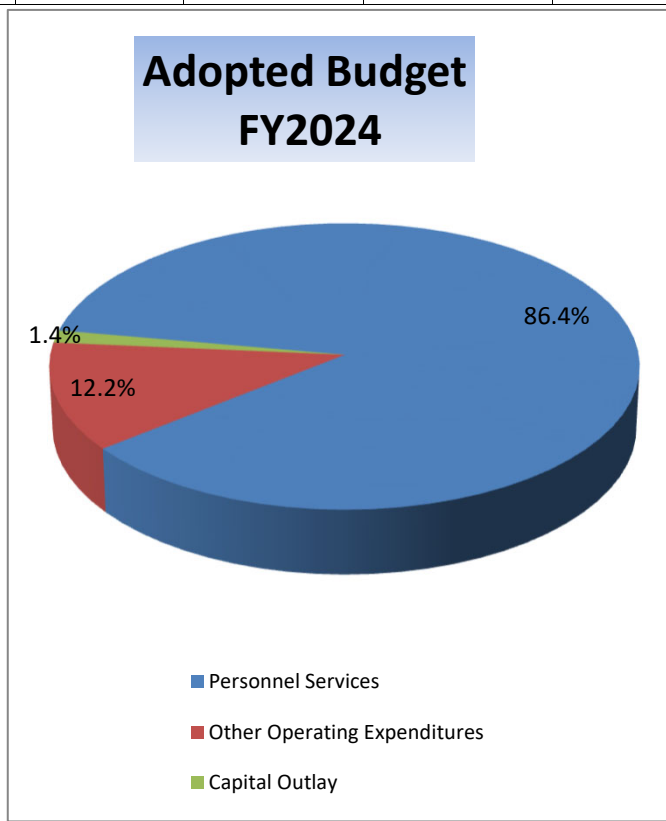
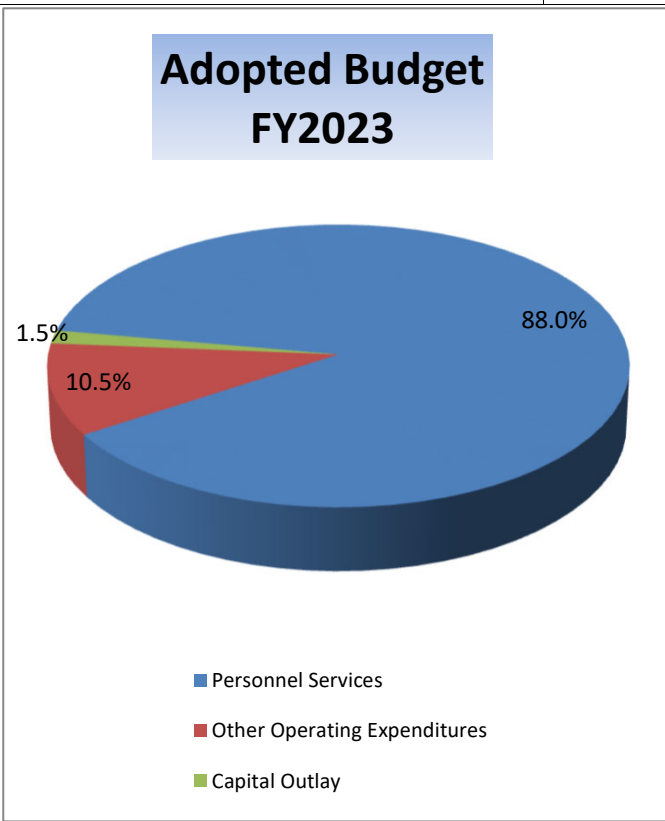
Outcomes and Measure Descriptions	FY2021	FY2022	Current Goal	Comments
Property Record Creation / 911/GPS Readings	131		YTD -	

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Building, Planning, & Economic Development	Department Number:	101.3410
Fund:	General Fund	Function:	Public Safety

Expenditure History

Expenditure Category	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	\$ 394,915	\$ 437,387	\$ 671,411	\$ 707,380	5%
Other Operating Expenditures	45,729	80,251	79,932	99,532	25%
Capital Outlay	132	-	11,500	11,500	0%
Debt Service	-	-	-	-	0%
Total	440,777	517,638	762,843	818,412	7%



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2021	Adopted Budget FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Permit Specialist	1.0	0.0	0.0	0.0	0%
Code Enforcement Officer	2.0	2.0	2.0	2.0	0%
Deputy Director	1.0	1.0	1.0	1.0	0%
Administrative Assistant 1	1.0	1.0	1.0	1.0	0%
Building Official	1.0	1.0	1.0	1.0	0%
Zoning Enforcement	1.0	0.0	1.0	1.0	0%
Customer Service Representative	0.0	1.0	1.0	1.0	0%
Derelict Building Removal	0.0	1.0	1.0	1.0	0%
Dangerous Building/Zoning Inspector	0.0	1.0	2.0	2.0	0%
Total	7.0	8.0	10.0	10.0	0%

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Building, Planning, & Economic Development	Department Number:	101.3410
Fund:	General Fund	Function:	Public Safety

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Employee 6.5% Salary Increase, Prior Year 5% Salary Increase and Benefit Cost Adjustments	n/a	Recurring	35,969
Increase in advertising	n/a	Recurring	9,000
Vehicle Fuel	n/a	Recurring	1,000
Vehicle Lease	n/a	Recurring	9,600
TOTAL			\$ 55,569

Contact Information

Name:	Leander Pambid	Address 1:	23282 Courthouse Avenue
Title:	Deputy Administrator	Address 2:	P.O. Box 686
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Telephone:	(757) 787-5726	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Sheriff-Ordinance Enforcement	Department Number:	101.3450
Fund:	General Fund	Function:	Public Safety

Mission Statement:

The Accomack County Sheriff's Office Ordinance Enforcement shall provide the County with trash and litter law enforcement services. The primary goal is to help prevent illegal dumping/littering and removing derelict vehicles throughout the County by enforcing all violations within the power of this position. We shall continue to prosecute violations of litter laws in an effort to keep Accomack County an attractive place to live.

Description of Services Provided:

Ordinance Enforcement takes a proactive approach while patrolling the County in search of illegal trash dumping and/or littering. The deputy responds to calls reporting illegal trash dumping and littering violations, investigates each incident, and issues summons for violations when necessary to do so. The Ordinance Enforcement Deputy strives to ensure prosecution of all litter violations. Prior to the COVID-19 pandemic, the Accomack County Sheriff's Office conducted trash details on most Saturdays using trustee inmates for the purposes of cleaning up various roadways in the county. The Ordinance Enforcement Deputy provides coordination with jail administration to ensure that extreme littered areas within the county are given priority.

Outcomes and Workload/Performance Measures:

A. Outcome 1:

Measure Descriptions	FY2020	FY2022	Current Goal	Comments
1. Workload Measure The primary duty for Code Enforcement is to help prevent illegal dumping/littering. Code Enforcement Deputy enforce all violations within the power of this position.	58	See Comments		21 Littering Complaints 35 County Ordinance Viol. 2 Inoperable Vehicles 15 Overgrowth 2 Dangerous Structures 1 Open Burning
2. Performance Measure The Code Enforcement Deputy Removing derelict structures and vehicles throughout the County by enforcing all violations within the power of this position.	12 inop vehs 19 removals	See Comments		8 Speed Trailer 30 Marine Responses 3 Dangerous Structures Removed 2 Vehicles Removed

B. Outcome 2:

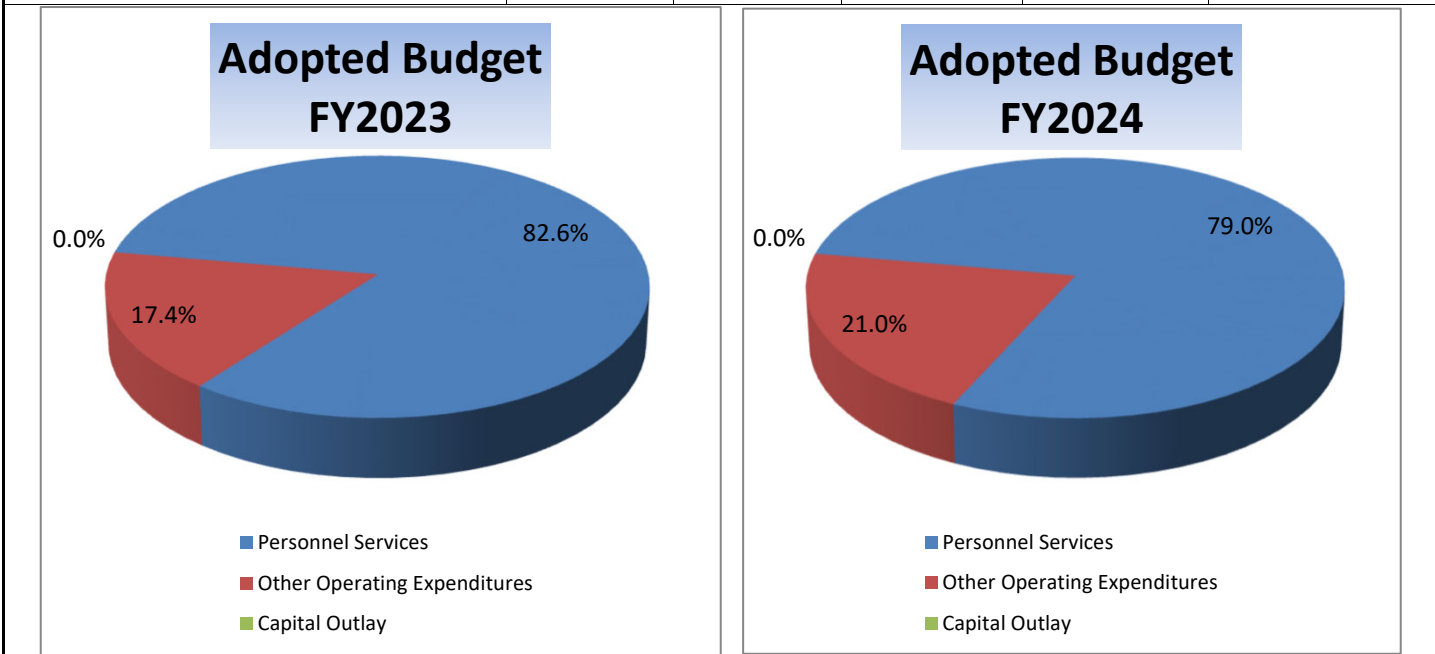
Outcomes and Measure Descriptions	FY2020	FY2022	Current Goal	Comments
Total Complaints	153	151		
Summons Issued/Fines	3/\$999	3/\$386		
Roadside clean up hours	47 hrs.	24 hours		Community Service

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Sheriff-Ordinance Enforcement	Department Number:	101.3450
Fund:	General Fund	Function:	Public Safety

Expenditure History

Expenditure Category	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	\$ 57,183	\$ 72,270	\$ 71,160	\$ 84,868	19%
Other Operating Expenditures	2,830	7,217	15,000	22,500	50%
Capital Outlay	-	-	-	-	0%
Debt Service	-	-	-	-	0%
Total	60,013	79,487	86,160	107,368	25%



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2021	Adopted Budget FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Ordinance Enforcement Officer	1.0	1.0	1.0	1.0	0%
Total	1.0	1.0	1.0	1.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Employee 6.5% Salary Increase, Prior Year 5% Salary Increase, Compensation Board Revisions and Benefit Cost Adjustments	n/a	Recurring	\$ 13,708
Demolition and Debris Cleanup	n/a	Recurring	7,500
TOTAL			\$ 21,208

Contact Information

Name:	Thomas L. Willett	Address 1:	23323 Wise Court
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Departmental Budget Summary & Performance Snapshot

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

Mission Statement:

The mission of the Accomack County Sheriff's Office Animal Control is to assist, protect and educate the public on animal care, welfare issues, and to enforce the Accomack County animal ordinances.

Description of Services Provided:

The Accomack County Sheriff's Office has two full-time Animal Control Deputies on the road. These deputies enforce all state and county codes pertaining to and for the protection of all domestic animals. The deputies pick up strays and abandoned animals and issue citations accordingly. Animal Control Deputies also transport animals to rescues and shelters that are eligible for adoption.

Current Departmental Goals:

The Accomack County Sheriff's Office wants to educate the public on vaccinating their animals to reduce possibility of the spread of disease as well as control the number of feral cats and dogs running at large by enforcing all state and county ordinances.

Accomplishments and Challenges in the last 2 fiscal years:

- 1) The Accomack County Sheriff's Office has taken steps to reduce the amount of dogs running at large.
- 2) The Accomack County Sheriff's Office has reduced the amount of animals in the county that are not vaccinated. This has taken place due to education, court action and animal impoundment.
- 3) The Accomack County Sheriff's Office continues to fight the spread of disease, such as rabies by education and making sure animals have up to date rabies shots.
- 4) The COVID-19 pandemic has been challenging for all staff at the sheriff's office and this public health threat has resulted in more vigilant safety health measures and procedures.

Major Issues to Address in the Next Two Fiscal Years:

- 1)The Accomack County Sheriff's Office is exploring the options to alleviate Animal Control from being required to assist and cover at the animal facility in absence of the facility attendant so that animal control deputies will have ample amount of time to focus on the handling of public complaints.
- 2) Animal Control continues to have a high amount of calls for service in reference to dogs running at large.
- 3) The feral cat population continues to be on the rise and trapping cats is a continuous problem.
- 4)Finding homes for the cats and dogs that are eligible for adoption is always a challenge.
- 5)Response time is always an issue and hard to calculate due to trapping calls being held when there are no traps available and having only one deputy handling all the animal complaints on certain days.

Departmental Budget Summary & Performance Snapshot

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

Outcomes and Workload/Performance Measures:

A. Outcome 1:

Measure Descriptions	FY2021	FY2022	Current Goal	Comments
1. Number of complaints	1058	950		2 Animal Control Deputies handle these calls

B. Outcome 2:

Outcomes and Measure Descriptions	FY2021	FY2022	Current Goal	Comments
1. Workload Measure - Total number of reported animal bite cases exposures in Accomack County.	157	197		Working closely with the Accomack County Health Department, continue to educate the public and enforce the running at large ordinance.

C. Outcome 3:

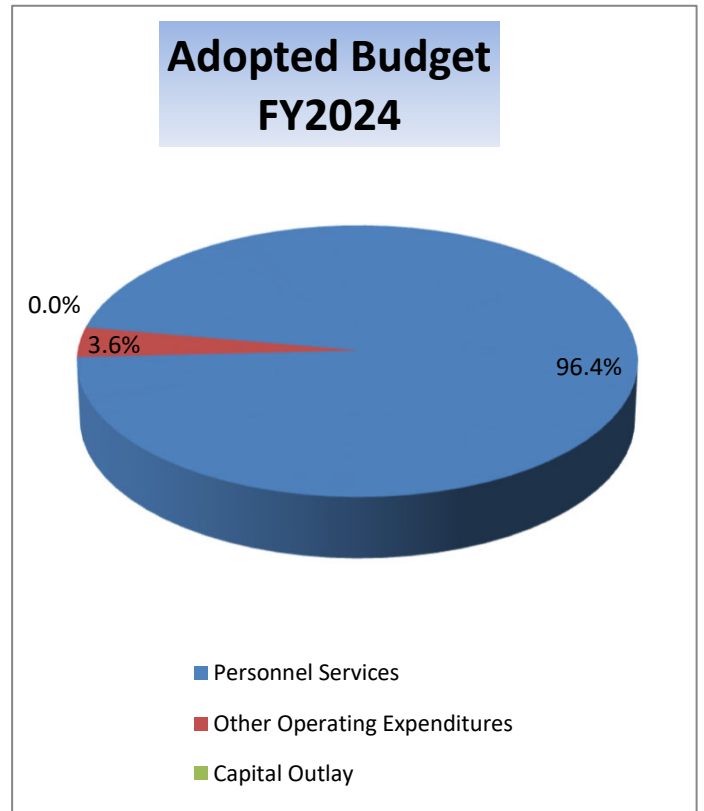
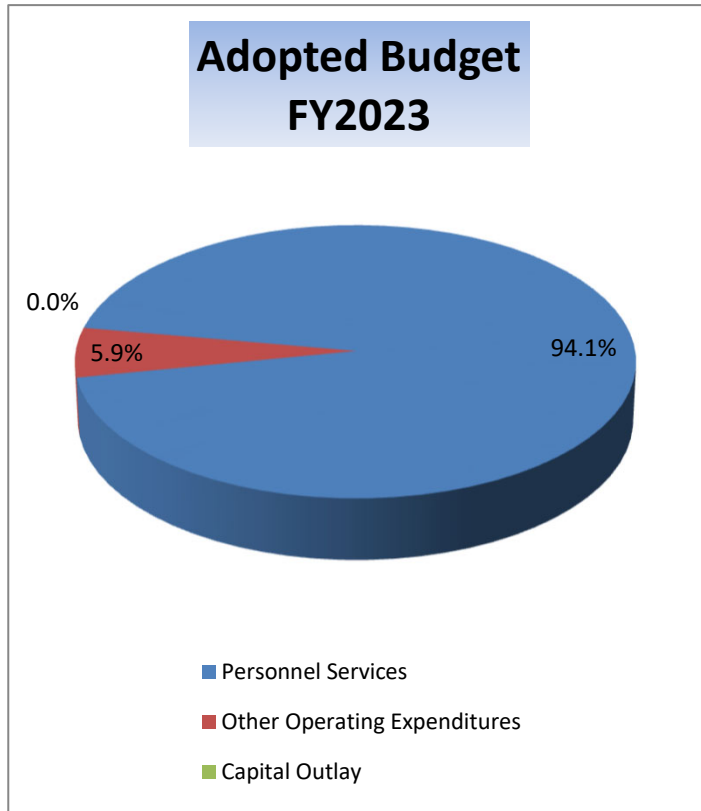
Outcomes and Measure Descriptions	FY2021	FY2022	Current Goal	Comments
1. Workload Measure - Total number of confirmed rabies cases in Accomack County.	6	4		Working closely with the Accomack County Health Department, we continue to educate the public about the dangers of rabies

Expenditure History

Expenditure Category	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	\$ 96,706	\$ 129,841	\$ 129,058	\$ 217,991	69%
Other Operating Expenditures	7,435	7,024	8,058	8,058	0%
Capital Outlay	-	-	-	-	0%
Debt Service	-	-	-	-	0%
Total	104,141	136,864	137,116	226,049	65%

Departmental Budget Summary & Performance Snapshot

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



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2021	Adopted Budget FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Animal Control Officer	2.0	2.0	2.0	3.0	50%
Total	2.0	2.0	2.0	3.0	50%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Employee 6.5% Salary Increase, Prior Year 5% Salary Increase, Prior Year FTE Increase, Compensation Board Revisions and Benefit Cost Adjustments	n/a	Recurring	\$ 88,933
TOTAL			\$ 88,933

Contact Information

Name:	David W. Smullin	Address 1:	23323 Wise Court
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Departmental Budget Summary & Performance Snapshot

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

Mission Statement:

The Eastern Shore Regional Animal Control Facility shall operate in such a manner as to ensure the safety, welfare, and humane treatment of all animals and persons in connection with the facility or its staff.

Description of Services Provided:

I. The Eastern Shore Regional Animal Control Facility shall be operated in such a manner as to assure the safety, welfare, and humane treatment of all animals. The facility shall operate in a professional and efficient manner at all times.

II. Specific Services Rendered:

- A. Cares for impounded animals at the animal facility.
- B. Performs cleaning and maintenance of the animal facility.
- C. Maintains files and records on animals housed at the animal facility.
- D. Assist the public in locating lost pets.
- E. Euthanizes vicious, injured or diseased and unclaimed animals utilizing humane methods.
- F. Relates to inquiry for assistance in a courteous and tactful manner.
- G. Promotes high standards for customer service and public image.
- H. Prepares required daily casework documentation and other related reports

Current Departmental Goals:

The Accomack County Sheriff's Office strives to educate the public on vaccinating their animals to reduce possibility of the spread of disease and adopt as many animals as possible that come into the facility.

Outcomes and Workload/Performance Measures:

A. Outcome 1:

Measure Descriptions	FY2020	FY2021	Current Goal	Comments
1. Workload Measure	967			Yearly Population

B. Outcome 2:

Outcomes and Measure Descriptions	FY2020	FY2021	Current Goal	Comments
Adoption and transfer of animals	782			This includes all animals that were returned to owners, adopted out and transferred to a shelter.
To increase the number of adoption and transfers on animals by working with animal control officers promoting adoption.	782			

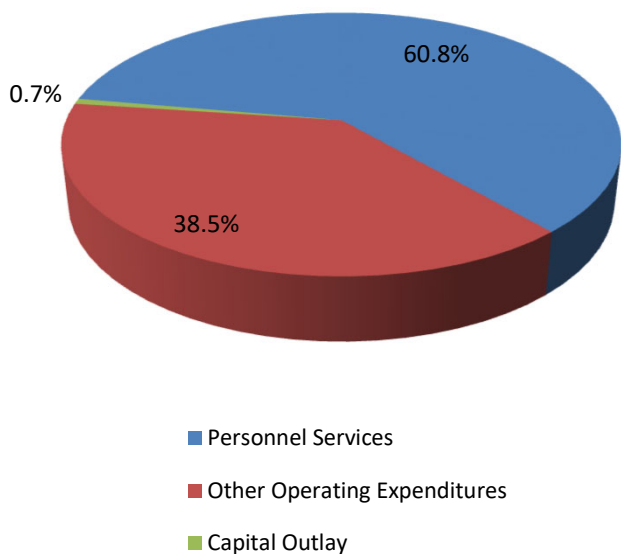
Departmental Budget Summary & Performance Snapshot

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

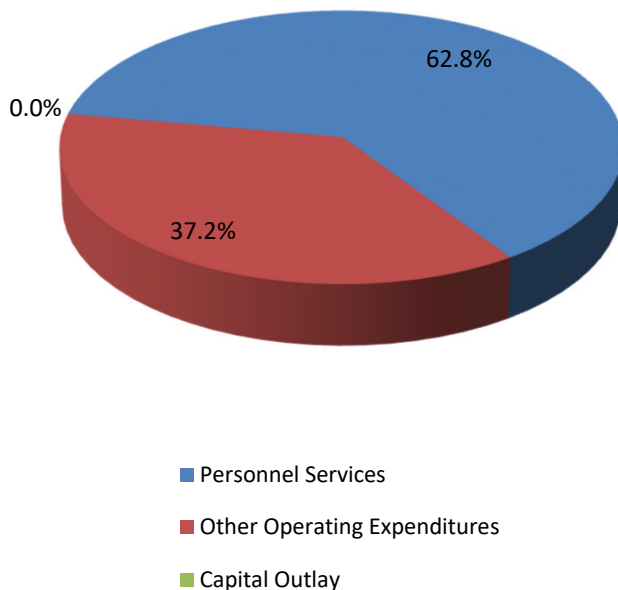
Expenditure History

Expenditure Category	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	\$ 47,265	\$ 41,040	\$ 65,749	\$ 71,423	9%
Other Operating Expenditures	24,297	39,602	41,620	42,333	2%
Capital Outlay	-	-	713	-	-100%
Debt Service	-	-	-	-	0%
Total	71,562	80,642	108,082	113,756	5%

**Adopted Budget
FY2023**



**Adopted Budget
FY2024**



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2021	Adopted Budget FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Attendant	1.0	1.0	1.0	1.0	0%
Total	1.0	1.0	1.0	1.0	0%

Departmental Budget Summary & Performance Snapshot

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

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/ (Decrease)
Employee 6.5% Salary Increase, Prior Year 5% Salary Increase, Compensation Board Revisions and Benefit Cost Adjustments	n/a	Recurring	\$ 5,674
TOTAL			\$ 5,674

Contact Information

Name:	David W. Smullin	Address 1:	23323 Wise Court
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Departmental Budget Summary & Performance Snapshot

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

Mission Statement:

Accomack Emergency Management’s mission is to develop and maintain a comprehensive plan to prepare for, respond to, and recover from all types of major emergencies that might occur in the County. This mission is accomplished by working daily to coordinate the cooperation of various County departments, volunteer units, regional partners, local private businesses, and other organizations that would have a role in any major emergency.

Description of Services Provided:

1. Provide Emergency Preparedness information to County citizens. Information dissemination is done throughout the year on a non-emergency basis via festival & civic group interaction, Eastern Shore Disaster Preparedness Coalition (ESDPC) meetings and others. During emergencies or disasters, emergency information is distributed as PSA's via the County Website, Facebook page, radio and/or newspaper.

2. Assist leadership in recruiting for, teaching, and publicizing Citizens Emergency Response Teams (CERT). Manage the federal grant funding which may be applied for and received. CERT and MRC members are volunteers in the community trained to stabilize situations in a disaster until emergency responders can arrive.

3. Coordinate with Eastern Shore Amateur Radio Club (ESARC), a RACES/ARES organization, to assure County backup communications are readily available in our EOC, emergency shelters, PODs, debris management sites and/or any other temporary sites as needed during a disaster.

4. Maintain information such that the Emergency Operations Center (EOC), POD sites, damage assessment teams as well as any other necessary operations are capable of becoming quickly and efficiently activated before, during and/or after an emergency.

5. Assure that all facets of the County Emergency Operations Plan (EOP) is maintained utilizing the National Incident Management System (NIMS). This includes plan maintenance and updating as well as assuring that all County employees having a role in emergency response are trained according to NIMS compliancy requirements.

6. Assure that all aspects of County emergency operations are NIMS compliant. This is a necessary component of any federal grant funding applied for. Also assure that all required components of the Local Emergency Management Performance Grant (LEMPG) are performed and documented.

7. Attend local, regional and state meetings - Eastern Shore Disaster Preparedness Coalition (ESDPC), Eastern Shore Emergency Management (Accomack, Chincoteague & Northampton), Virginia Emergency Management Association (VEMA), Delmarva Emergency Task Force (DETF) and Hampton Roads Emergency Management Coalition (HREMC) to facilitate working relationships with surrounding localities before and during incidents.

Current Departmental Goals:

- *Management of LEMPG, SHSP, & REPP Grants
- *Revision of the EOP
- *Creation and enhancement of the Social Media platforms for public information.
- *Community Outreach programs/events

Departmental Budget Summary & Performance Snapshot

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

Accomplishments and Challenges in the last 2 fiscal years:

A grant for security enhancement of the EOC Point of Entry was applied for and awarded. The amount awarded is \$115,000.
 REPP, LEMPG, and Hazmat Grants have also been awarded.
 A Social Media Policy has been agreed upon and a Facebook page established.
 EOP Revisions - June 2022
 Radiological Ingestion Pathway Plans adoption - December 2022

Major Issues to Address in the Next Two Fiscal Years:

Grant Management
 Exercise Commodity Distribution Plan

Outcomes and Workload/Performance Measures:

A. Outcome 1: We Plan

Measure Descriptions	FY2021	FY2022	Current Goal	Comments
# of Emergency Plans reviewed/revised by staff	0	2	1	All plans are current. EOP Revisions adopted June 2022. Radiological Plans to be adopted December 2022.
# of Disaster Exercises or Real Life Events proceeded by an AAR conducted by staff	1	2	1	Volunteer evacuation and shelter activation October 2022
# of personnel participating in County Drills/Exercises/Real Life Events	15	15	20	Volunteer evacuation and shelter activation October 2022

Departmental Budget Summary & Performance Snapshot

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

Outcomes and Workload/Performance Measures:

B. Outcome 2: A Prepared Workforce

Outcomes and Measure Descriptions	FY2021	FY2022	Current Goal	Comments
% Compliance with the National Incident Management System (NIMS) training	100%	100%	100%	*Represents Department of Public Safety staff only
# of Personnel receiving NIMS training	0	0	0	Emergency Management Staff have current and appropriate training.
# of hours of Emergency Management Training obtained by EM Staff	50	50	50	*This includes workshops, conferences, and classes for all staff.

C. Outcome 3: A Prepared Community

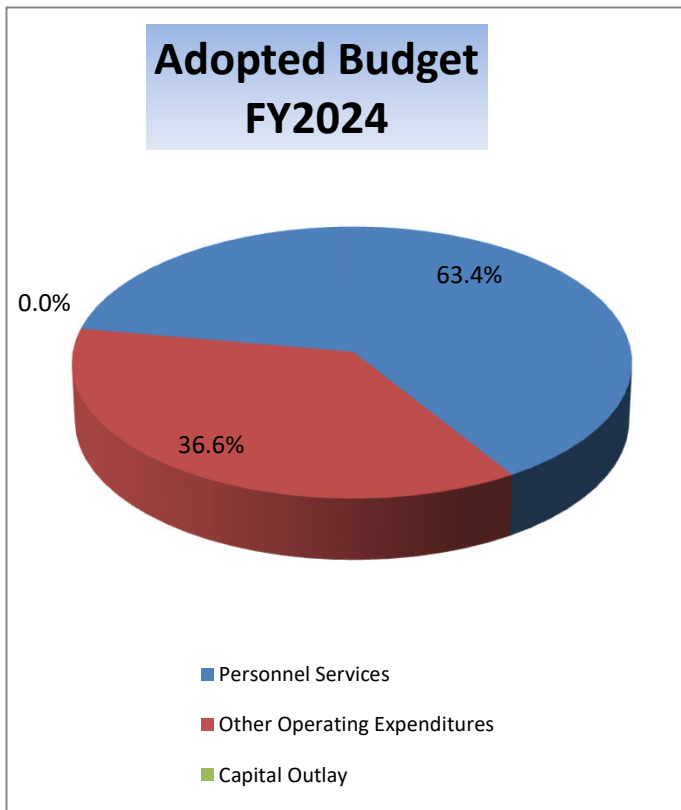
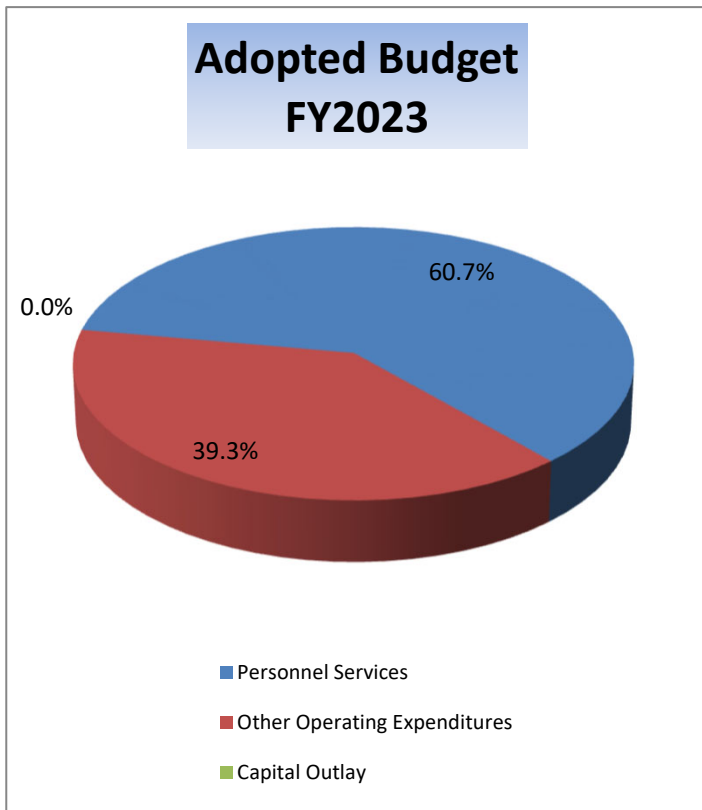
Outcomes and Measure Descriptions	FY2021	FY2022	Current Goal	Comments
# of Citizen Emergency Response Team (CERT) courses held	0	1	1	One class of (7) was conducted in June 2022.
# of new CERT members trained	0	7	10	One class of (7) was conducted in June 2022.
# of Emergency Preparedness presentation given by EM Staff	1	5	2	Emergency Mgt. represented ACDPS at several public outreach events

Expenditure History

Expenditure Category	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	\$ 24,803	\$ 78,217	\$ 76,127	\$ 85,223	12%
Other Operating Expenditures	91,938	64,640	49,290	49,290	0%
Capital Outlay	8,811	10,185	-	-	0%
Debt Service	-	-	-	-	0%
Total	125,552	153,042	125,417	134,513	7%

Departmental Budget Summary & Performance Snapshot

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



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2021	Adopted Budget FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Deputy Emergency Mgmt. Coordinator	1.0	1.0	1.0	1.0	0%
Total	1.0	1.0	1.0	1.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Employee 6.5% Salary Increase, Prior Year 5% Salary Increase and Benefit Cost Adjustments	n/a	Recurring	\$ 9,096
TOTAL			\$ 9,096

Contact Information

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Departmental Budget Summary & Performance Snapshot

Department or Agency:	Eastern Shore Coalition Against Domestic Violence	Department Number:	101.8110
Fund:	General Fund	Function:	Public Safety

Mission Statement:

The mission of the Eastern Shore Coalition Against Domestic Violence (ESCADV) to provide support and empowerment to victims of domestic and sexual abuse and to provide programs that increase awareness and prevention in the community.

Description of Services Provided:

The Eastern Shore Coalition Against Domestic Violence (ESCADV) is the only domestic violence and sexual assault service provider on the Eastern Shore. The services we offer include: a 24-hour a-day, 7-day-a-week emergency hotline; a 24-hour a-day, 7-day-a-week emergency shelter for victims of domestic and/or sexual violence and their children; domestic and relationship violence counseling (to both shelter clients and the general public); legal advocacy (accompanying victims to court proceedings etc.); referral services to other needed resources; hospital accompaniment particularly for PERK exams following sexual assault; transition assistance as necessary; and relationship violence prevention through educational programs in the community. In Fiscal Year 2022, ESCADV provided 3,930 (2,709 to Accomack Residents) nights of shelter to adults and children mostly in hotels due to our previous shelter not being appropriate with COVID guidelines. In October of 2022, ESCADV opened Hope Harbor in Onancock, providing safe, trauma-informed space in a 10 bedroom facility for survivors of domestic and sexual violence. We provided domestic violence resources and other referrals to 268 people who called our hotline of whom 184 were from Accomack County. In addition, we provided over 4,100 hours of advocacy services. Our staff, volunteers and Board also engaged in 60 community outreach activities throughout the year to help educate our community and break the cycle of domestic and/or sexual violence. Having ESCADV's public safety and public health resources available to Accomack County residents is an efficient and effective way to partner with an experienced service provider to ensure that constituents have access to these critical services.

Current Departmental Goals:

ESCADV is guided by strategic goals that are organized into five main categories: Professional Standards; Fund Development; Community Relations; Organizational Development; and Financial Management. The Board and staff continue to collaborate to focus goals and outcomes to have the most benefit to the community. Goals for Professional Standards include continuing to align ESCADV's policies and practices with the best practices encouraged by the Department of Criminal Justice Services and the Division of Social Services. ESCADV will be seeking renewed certification by aligning with the Professional Standards for Virginia Sexual Assault and Domestic Violence Programs. For Fund Development, our goals include diversifying our funding sources, further developing our Major Gifts Program, and seeking continued community and donor support of our increased operating expenses after a successful Capital Campaign. Our Community Relations goals include increasing and enhancing our organization's outreach and visibility through print media, radio, marketing materials, and by effectively utilizing social media, including Facebook, Instagram, and our website. ESCADV continues to explore more virtual options to provide information to community members. Organizational Development goals include succession planning, and continuing to recruit diverse and capable Board members, staff and volunteers. Goals for Financial Management include the continued preparation of accurate budgets, regular cost/benefit analysis, and ensuring that our yearly financial audit is satisfactory.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Eastern Shore Coalition Against Domestic Violence	Department Number:	101.8110
Fund:	General Fund	Function:	Public Safety

Accomplishments and Challenges in the last 2 fiscal years:

During the past two years, ESCADV was able to maintain grant funding to retain current staffing levels. ESCADV has almost completed a successful \$1.8 million Capital Campaign. Locating affordable housing for clients (even with funding to assist available) has been a challenge. ESCADV has been able to develop relationships with the Commonwealth Attorney's Office and Victim/Witness that have assisted in the prosecution of sexual assault cases by providing support to survivors of sexual assault. ESCADV's current focus is fundraising and grant writing to maintain appropriate funding levels for operating expenses in spite of the variability of federal funds, particularly VOCA funds.

Major Issues to Address in the Next Two Fiscal Years:

In the next two Fiscal Years we aim to continue to diversify our funding streams and explore additional options such as an endowment to be more financially sustainable. We also aim to increase our local funding sources to provide match for the additional grant funds received. With the opening of ESCADV's new shelter, Hope Harbor, and the location no longer being undisclosed, ESCADV plans on providing 24 hour-staff to provide a safe, secure environment for survivors at all times. This along with an expected increase in facility costs is anticipated to increase ESCADV's annual operating budget by \$150,000 a year. ESCADV has hired a Fund Development and Community Relations Director to continue to expand ESCADV's donor base. These efforts are even more critical now with the 10% decrease in available Victims of Crime Act funds at the federal level. ESCADV also plans to continue to increase our volunteer team, community outreach and collaboration; to further strengthen the Sexual Assault Response Team in Accomack and Northampton Counties; to continue to incorporate new best practices in regards to trauma-informed care and empowerment of clients; to continue to develop and diversify ESCADV's Board of Directors; and to continue to expand services to victims of domestic violence and sexual assault with a focus on underserved populations.

Outcomes and Workload/Performance Measures:

A. Outcome 1: Empower domestic violence victims and their children and sexual assault victims to become survivors.

Measure Descriptions	FY2021	FY2022	Current Goal	Comments
1. Workload Measure:	Provide advocacy services, including counseling, legal advocacy and crisis intervention. Provide support and counseling for children of domestic violence.	Provide advocacy services, including counseling, legal advocacy and crisis intervention. Provide support and counseling for children of domestic violence.	Provide advocacy services, including counseling, legal advocacy and crisis intervention. Provide support and counseling for children of domestic violence.	
a. Performance Measure:	95% of survivors report receiving some or all of the help they wanted.	97% of survivors report receiving some or all of the help they wanted.	100% of survivors receive some or all of the help they wanted.	
b. Performance Measure:	Advocacy services were provided to 155 adult domestic violence survivors.	Advocacy services were provided to 149 adult domestic violence survivors.	Advocacy services will be provided to at least 125 domestic violence victims.	

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Eastern Shore Coalition Against Domestic Violence	Department Number:	101.8110
Fund:	General Fund	Function:	Public Safety

Outcomes and Workload/Performance Measures:

B. Outcome 2: Improve safety through education and emergency services for domestic violence victims and sexual assault victims.

Outcomes and Measure Descriptions	FY2021	FY2022	Current Goal	Comments
1. Workload Measure:	Provide education presentations, 24-hour emergency shelter to victims of domestic and/or sexual violence, safety planning for domestic and/or sexual violence victim, crisis intervention, and a 24-hour emergency hotline with suitable responses for callers.	Provide education presentations, 24-hour emergency shelter to victims of domestic and/or sexual violence, safety planning for domestic and/or sexual violence victim, crisis intervention, and a 24-hour emergency hotline with suitable responses for callers.	Provide education presentations, 24-hour emergency shelter to victims of domestic and/or sexual violence, safety planning for domestic and/or sexual violence victim, crisis intervention, and a 24-hour emergency hotline with suitable responses for callers.	
a. Performance Measure:	In FY21 85% of our clients were asked to and offered aid to develop a safety plan.	In FY22 90% of ESCADV's clients impacted by domestic violence developed a safety plan.	In the current year, 85% of our clients develop a safety plan.	
b. Performance Measure:	100% of the clients responding to the DOW survey report that because of services received, they know more ways to plan for their safety.	98% of the clients responding to the DOW survey report that because of services received, they know more ways to plan for their safety.	At least 85% of the clients responding to the DOW survey report that because of services received, they know more ways to plan for their safety.	
c. Performance Measure:	229 hotline calls were answered and appropriate services and resources were provided.	268 hotline calls were answered and appropriate services and resources were provided.	At least 200 hotline calls will be answered with appropriate resources and services provided.	

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Eastern Shore Coalition Against Domestic Violence	Department Number:	101.8110
Fund:	General Fund	Function:	Public Safety

C. Outcome 3: Increase community knowledge of domestic violence and sexual assault through outreach and collaboration.

Outcomes and Measure Descriptions	FY2021	FY2022	Current Goal	Comments
1. Workload Measure:	Community Outreach will be made to at least 1000 adults and 50 youth	Community Outreach will be made to at least 1000 adults and 50 youth	Community Outreach will be made to at least 1000 adults and 50 youth	
a. Performance Measure:	100% of participants surveyed reported increased knowledge of domestic violence and services available.	100% of participants surveyed reported increased knowledge of domestic violence and services available.	At least 75% of participants surveyed will report increased knowledge of domestic violence and services available.	
b. Performance Measure:	Outreach events reached over 3000 adults and 23 youth.	Presentations were made to 14 community groups. Outreach events reached over 5000 adults and 75 youth.	Presentations will be made to at least 10 community groups. Outreach including media/radio will reach over 2000 adults and 50 youth.	

D. Outcome 4: Reduce and or prevent child abuse and neglect for sheltered children.

Outcomes and Measure Descriptions	FY2021	FY2022	Current Goal	Comments
1. Workload Measure:	Provide support services for each child sheltered at ESCADV and provide referral services for parents.	Provide support services for each child sheltered at ESCADV and provide referral services for parents.	Provide support services for each child sheltered at ESCADV and provide referral services for parents.	
a. Performance Measure:	375 hours of child advocacy services were provided to children impacted by domestic violence and sexual assault.	676 hours of child advocacy services were provided to children impacted by domestic violence and sexual assault.	500 hours of child advocacy services will be provided to children impacted by domestic violence and sexual assault.	

Departmental Budget Summary & Performance Snapshot

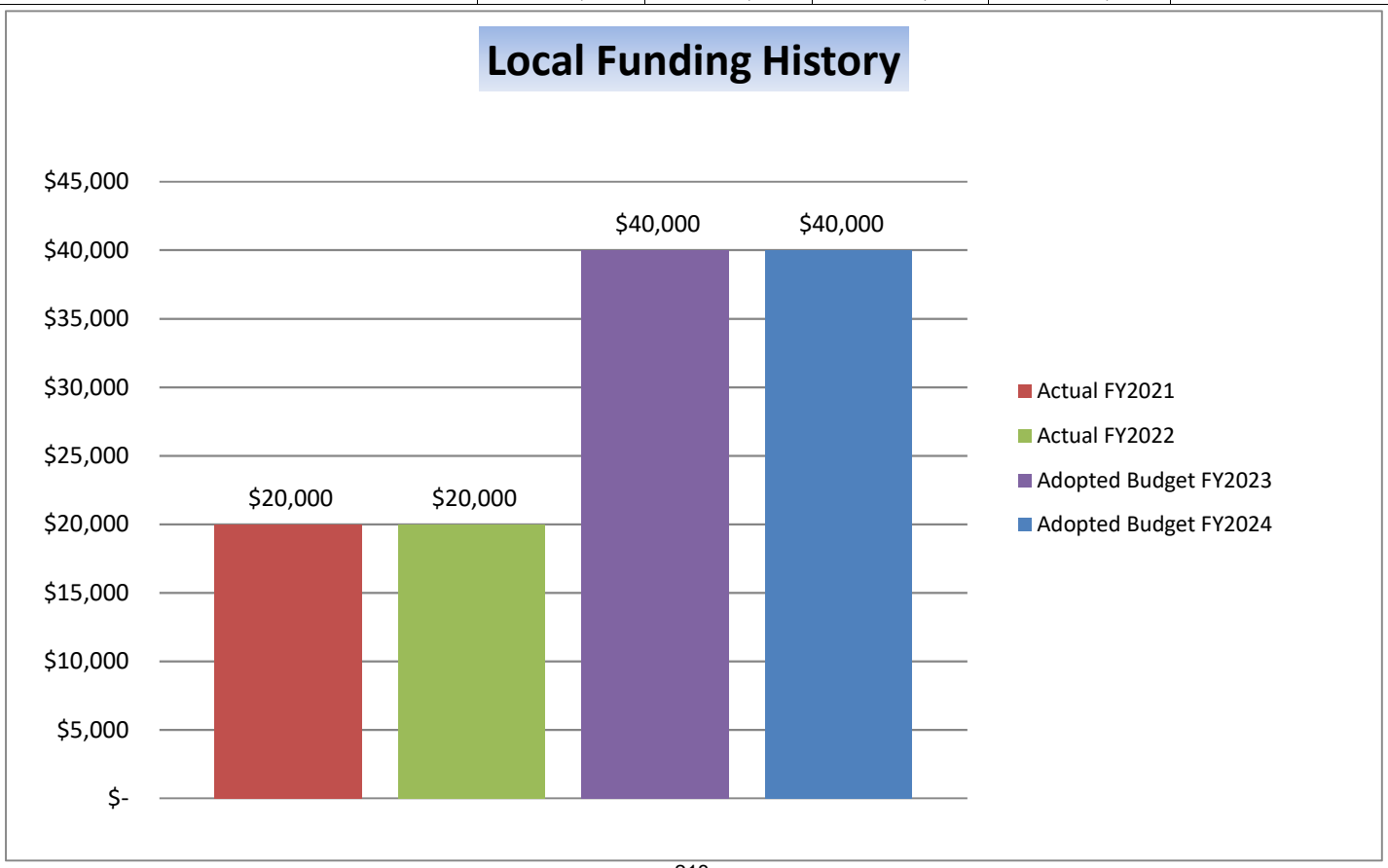
Department or Agency:	Eastern Shore Coalition Against Domestic Violence	Department Number:	101.8110
Fund:	General Fund	Function:	Public Safety

E. Outcome 5: Improve services to sexual assault victims and increase community knowledge of sexual assault.

Outcomes and Measure Descriptions	FY2021	FY2022	Current Goal	Comments
1. Workload Measure:	Provide community education about sexual assault and available resources to community members.	Provide community education about sexual assault and available resources to community members.	Provide community education about sexual assault and available resources to community members.	
a. Performance Measure:	Participated in 6 Community Meetings regarding sexual assault and provided 3 education/training sessions on sexual assault.	Participated in 5 Community Meetings regarding sexual assault and provided 3 education/training sessions on sexual assault.	Participate in at least 4 Community Meetings regarding sexual assault and provide at least 3 education/training sessions on sexual assault.	

Expenditure History

Expenditure Category	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Operating Subsidy	\$ 20,000	\$ 20,000	\$ 40,000	\$ 40,000	0%
Total	20,000	20,000	40,000	40,000	0%



Departmental Budget Summary & Performance Snapshot

Department or Agency:	Eastern Shore Coalition Against Domestic Violence	Department Number:	101.8110
Fund:	General Fund	Function:	Public Safety

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2021	Adopted Budget FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
No County Positions	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
None	n/a		-
TOTAL		\$	-

Contact Information

Name:	Shelley Strain	Address 1:	P.O. Box 3
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Departmental Budget Summary & Performance Snapshot

Department or Agency:	SPCA	Department Number:	101.8110
Fund:	General Fund	Function:	Public Safety

Mission Statement:

The SPCA Eastern Shore’s mission is to provide a safe haven for unwanted animals in Accomack and Northampton Counties, secure new homes for them and to operate programs that reduce the number of unwanted pets.

Description of Services Provided:

In order to reduce the number of unwanted pets on the Eastern Shore, the SPCA Eastern Shore in conjunction with Virginia Beach SPCA has operated a low cost Spay/Neuter program since 2007. Virginia Beach provides a mobile surgical unit which visits the Shore two days a month. The intent of this program is to provide reduced price Spay/Neuter surgeries for residents’ pets since many of the Shore’s residents cannot afford the fees that our local vets charge (\$300 - \$400).

There are three components to our Spay/Neuter program:

- Full Pay – an owner pays \$123 for female dog, \$118 for a male dog and \$92 for a cat; rabies vaccination \$10
- Low Income - (AVAILABLE ONLY TO ACCOMACK COUNTY RESIDENTS) – with proof of low income status an owner pays \$60 for a dog and \$47 for a cat; rabies vaccination \$10

From December 2019 through October 2020, 169 surgeries were performed. Of these 28% were for low income residents of Accomack county. This decrease from 400 total surgeries the previous year is due to the shut down of the program due to COVID-19. Virginia Beach SPCA's Neuter Scooter ceased operation in March 2020 and will continue the shut down through December 2020. VBSPCA's intent is to re-start operation in January 2021. The SPCA Eastern Shore has a long waiting list of citizens seeking Spay/Neuter surgeries for their pets once the program begins again.

For the Low Income program, the contribution from Accomack county pays the difference between what Virginia Beach SPCA charges and what the low income resident pays (approximately \$35 per surgery). Currently this program is for Accomack county residents only since Accomack county has provided funding;

The SPCA makes no profit on this program.

In 2019 Animal Control sheltered 1,179 pets and euthanized 266 of them. The SPCA believes that the Spay/Neuter program, along with an active program by Animal Control to move adoptable animals to other shelters, has contributed to reducing the euthanasia rate from 56% in 2008 to 22% in 2019. Studies across the country have demonstrated that an affordable Spay/Neuter program reduces the numbers of wild, stray and feral dogs and cats.

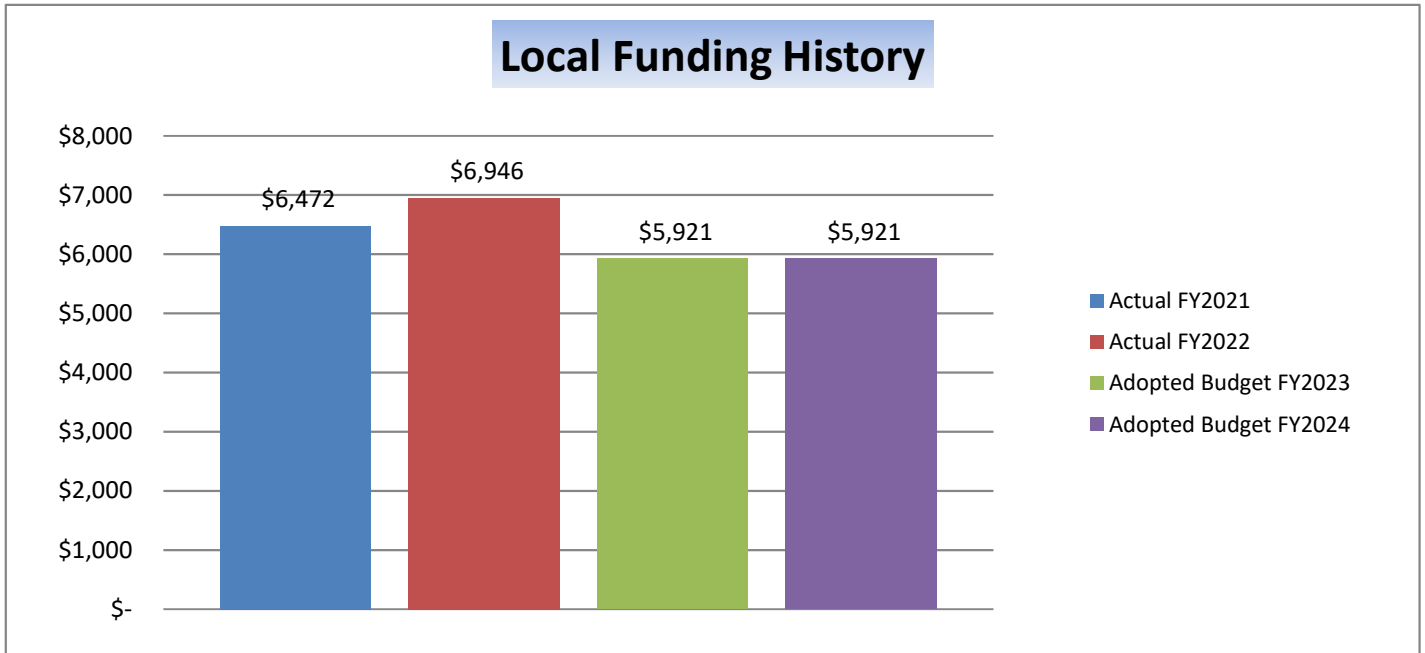
Departmental Budget Summary & Performance Snapshot

Department or Agency:	SPCA	Department Number:	101.8110
Fund:	General Fund	Function:	Public Safety

Expenditure History

Expenditure Category	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Operating Subsidy	\$ 6,472	\$ 6,946	\$ 5,921	\$ 5,921	0%
Total	6,472	6,946	5,921	5,921	0%

Local Funding History



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2021	Adopted Budget FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
No County Positions	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
None	n/a		\$ -
TOTAL			\$ -

Contact Information

Name:	Maureen Lawrence	Address 1:	4375 White Tail Lane
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Telephone:	757 678 7520	Zip Code:	23405

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Ditch Maintenance	Department Number:	101.4102
Fund:	General Fund	Function:	Public Works

Mission Statement:

Plan, evaluate, obtain permits and execute maintenance of drainage ditches that aren't the responsibility of any federal, state or private entity, in an effective and efficient manner.

Description of Services Provided:

1. Perform evaluation, ranking, obtaining rights-of-entry, obtaining easements, clearing and excavation of accumulated sediment in existing ditches within the County, and performing long term maintenance on all ditches with perpetual easements.
2. Obtain permits to perform the maintenance work from agencies such as the US Army Corps of Engineers.
3. Coordinate with VDOT on a consistent basis.
4. Coordinate work with towns on drainage projects that are beyond the capability of town staff to address.

Current Departmental Goals:

The primary goal is still the same: to investigate and act on new projects as quickly and effectively as possible to keep project backlog to a minimum.

Accomplishments and Challenges in the last 2 fiscal years:

Reducing project backlog has been our primary focus these past two years. In early FY22 we caught up with outstanding projects and erased our backlog. We continue to be able to take in, investigate, and act on new projects we receive very effectively. This is allowing us to maintain a manageable number of active projects that get addressed within a few weeks, instead of a few months.

Major Issues to Address in the Next Two Fiscal Years:

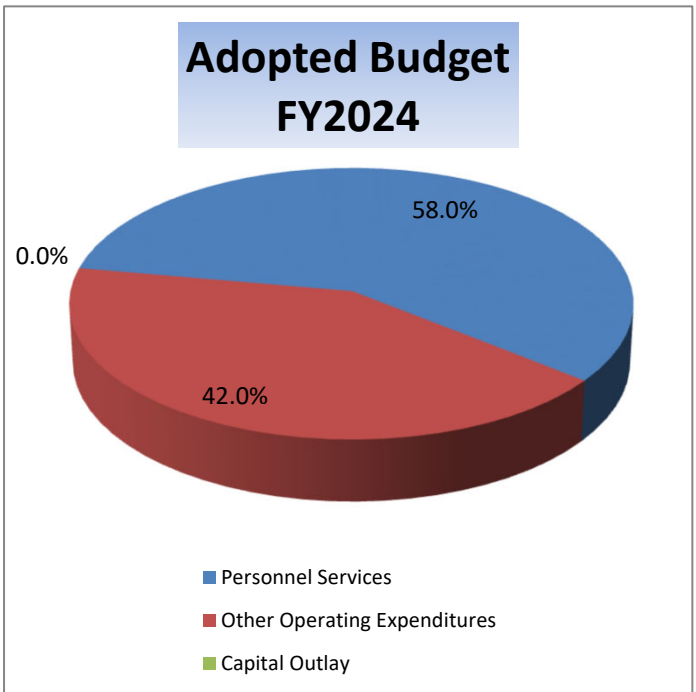
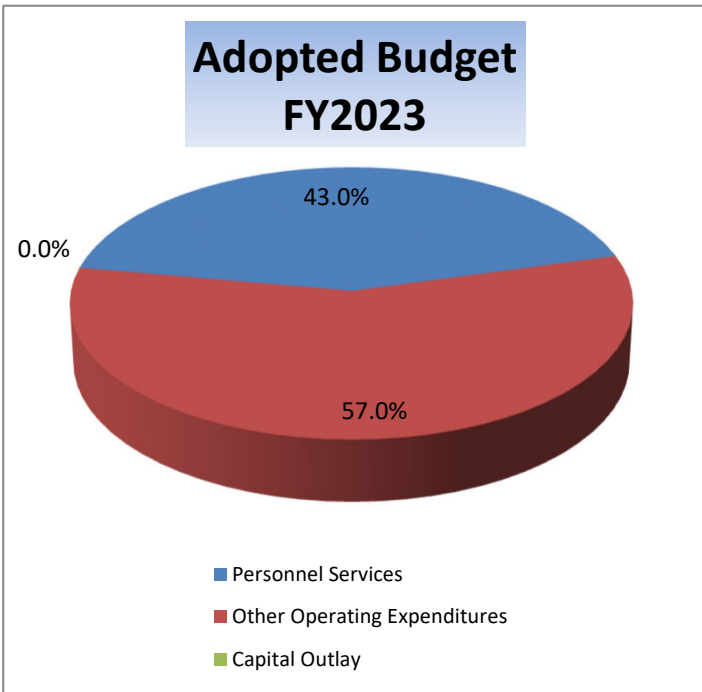
We are transitioning into an operation that will be performing more routine annual maintenance than working on new projects. This will require a shift to developing new procedures for more maintenance-based procedures. We will need to continue to hold a place for the 2nd FTE in this functional area in anticipation of increased workload related to HRDS and other upcoming large scale projects.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Ditch Maintenance	Department Number:	101.4102
Fund:	General Fund	Function:	Public Works

Expenditure History

Expenditure Category	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	\$ 146,472	\$ 114,772	\$ 98,604	\$ 180,814	83%
Other Operating Expenditures	65,678	54,014	130,935	130,935	0%
Capital Outlay	61	730	-	-	0%
Debt Service	-	-	-	-	0%
Total	212,211	169,516	229,539	311,749	36%



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2021	Adopted Budget FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Administrative Assistant	0.4	0.4	0.4	0.4	0%
Ditch Maintenance Supervisor	0.0	0.0	0.0	0.0	0%
Utility Driver & Operator	0.0	0.0	0.0	0.0	0%
Environmental Programs Director	0.2	0.2	0.2	0.2	0%
Ditch Maintenance Equip Oper Lead	1.0	1.0	0.0	1.0	100%
Ditch Maintenance Equip Oper I	1.0	1.0	1.0	1.0	0%
Total	2.6	2.6	1.6	2.6	63%

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Ditch Maintenance	Department Number:	101.4102
Fund:	General Fund	Function:	Public Works

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/ (Decrease)
Employee 6.5% Salary Increase, Prior Year 5% Salary Increase, Unfreeze FY23 Position and Benefit Cost Adjustments	n/a	Recurring	82,210
TOTAL			\$ 82,210

Contact Information

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Telephone:	(757) 787-5726	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

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

Mission Statement:

To efficiently provide quality public services countywide, while fostering positive relationships and developing sustainable infrastructure for continuing economic growth.

Description of Services Provided:

1. This division provides litter control services to remove illegally dumped waste in the community. The work is accomplished by County staff and community volunteers as well as probationers enrolled in the Assign-A-Highway Program. The Division also assists with solid waste collection at County docks and ramps, special Department projects, and recycling programs. The division also maintains road signs in the County that are critical to the operation of the 911 Emergency Medical Services System, as well as general navigation.

Current Departmental Goals:

The current goal is to reduce the amount of roadside litter through education and removal. Increase recycling in the County through education and improved customer service. Maintain clean waterfront facilities and ensure that road signs are replaced in a timely manner.

Accomplishments and Challenges in the last 2 fiscal years:

In late 2022, the Board of Supervisors set forth strategic plan goals and action items for the fiscal years 2022 through 2024. In the FY24 budget, funding for a dedicated road-side litter crew consisting of 4 full-time employees fulfills one of the strategic plan goals.

Outcomes and Workload/Performance Measures:

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

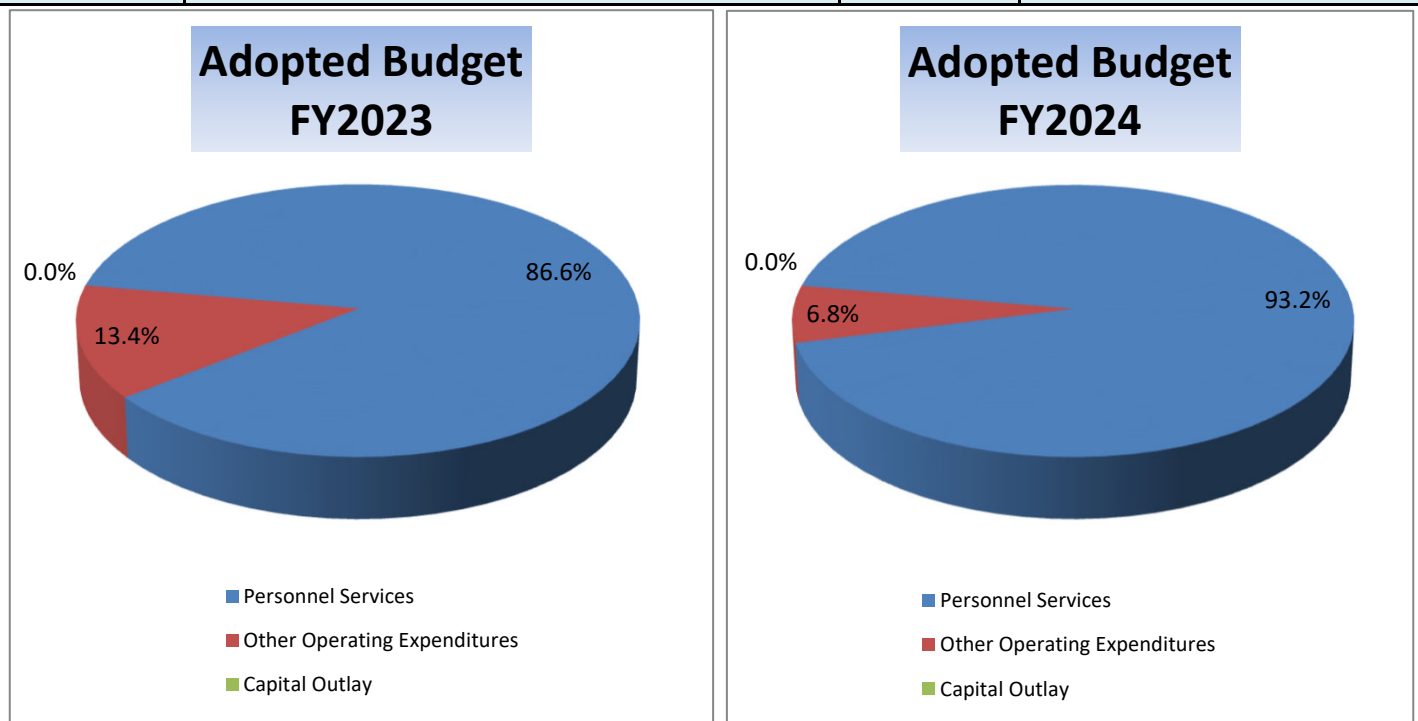
Measure Descriptions	FY2020	FY2021	Current Goal	Comments
1. Workload Measure: Number of probationers enrolled in the Assign-A-Highway Program.	14	6		
2. Performance Measure: Amount of roadside litter collected (tons).	12.5 and 1.75 tons probationers	5.5 and 2.58 tons probationers		
3. Workload Measure: Number of road signs replaced. 4. Performance Measure: Average turnaround time.	60 new and 84 repaired within 3 days	124 new and 116 repaired within 3 days		

Expenditure History

Expenditure Category	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	\$ 241,545	\$ 246,746	\$ 218,443	\$ 556,946	155%
Other Operating Expenditures	39,725	66,232	33,944	40,444	19%
Capital Outlay	-	-	-	-	0%
Debt Service	-	-	-	-	0%
Total	281,270	312,978	252,387	597,390	137%

Departmental Budget Summary & Performance Snapshot

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



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2021	Adopted Budget FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Laborer	3.0	4.0	4.0	7.0	75%
Laborer Crew Leader	2.0	2.0	2.0	3.0	50%
Recycling & Litter Control Coordinator	1.0	1.0	1.0	1.0	0%
Operations Manager	0.3	0.3	0.3	0.3	0%
911 Technician	1.0	0.0	0.0	0.0	0%
Total	7.3	7.3	7.3	11.3	55%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Employee 6.5% Salary Increase, Prior Year 5% Salary Increase and Benefit Cost Adjustments	n/a	Recurring	\$ 83,503
Fuel increase - Litter Control	n/a	Recurring	2,500
Fuel increase - Sign Maintenance	n/a	Recurring	1,500
Street sign material increases	n/a	Recurring	2,500
Dedicated Roadside Litter Crew	n/a	Recurring	255,000
TOTAL			\$ 345,003

Contact Information

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Telephone:	(757) 787-1468	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

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

Mission Statement:

To efficiently provide quality public services countywide, while fostering positive relationships and developing sustainable infrastructure for continuing economic growth.

Description of Services Provided:

1. This division manages the collection of solid waste and recyclables in a manner that is consistent with state and local laws, regulations, and ordinances. Convenience Centers are employed to consolidate solid waste for later transport to the Northern Landfill.

2. The Solid Waste Division provides maintenance services for publicly-owned vehicles and equipment via the County Garage. A primary goal of the Garage is to service, maintain, and repair vehicles and equipment with as little down time as possible.

Current Departmental Goals:

Train a new supervisor for convenience centers, replace staff at garage, and maintain service level. Still trying to find another outlet for glass instead of the landfill.

Accomplishments and Challenges in the last 2 fiscal years:

The challenges associated with the COVID pandemic and also trying to stay fully-staffed.

Outcomes and Workload/Performance Measures:

A. Outcome 1: We are efficient.

Measure Descriptions	FY2021	FY2022	Current Goal	Comments
1. Workload Measure: Total amount of solid waste collected (tons).	11,310	11,362	N/A	
2. Performance Measure: Miles driven per ton of solid waste collected.	5.1	5.1	5.1	

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

Outcomes and Measure Descriptions	FY2021	FY2022	Current Goal	Comments
1. Performance Measure: Average turn-around time for routine maintenance on passenger vehicles.	35-40 minutes	35-40 minutes	< 35 minutes	

C. Outcome 3: Accomack recycles.

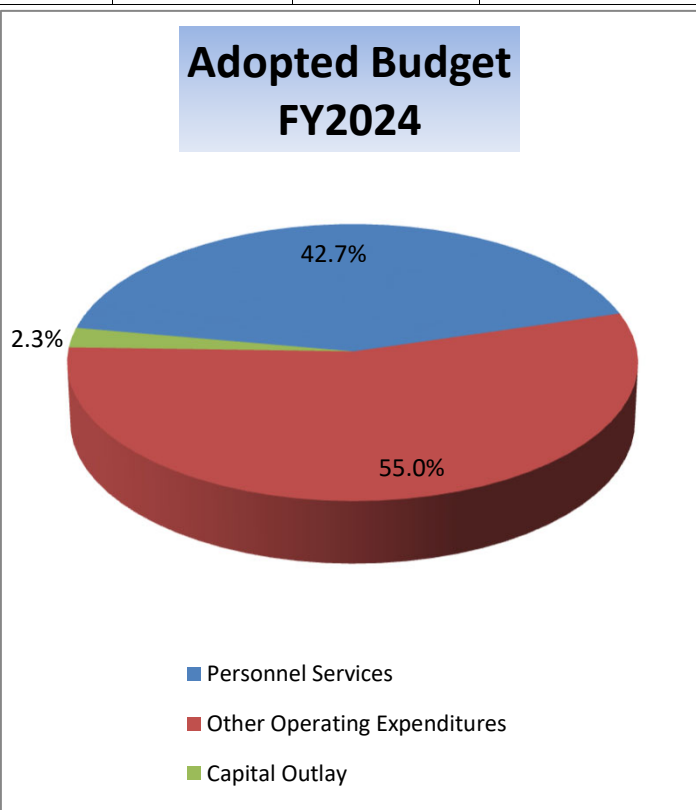
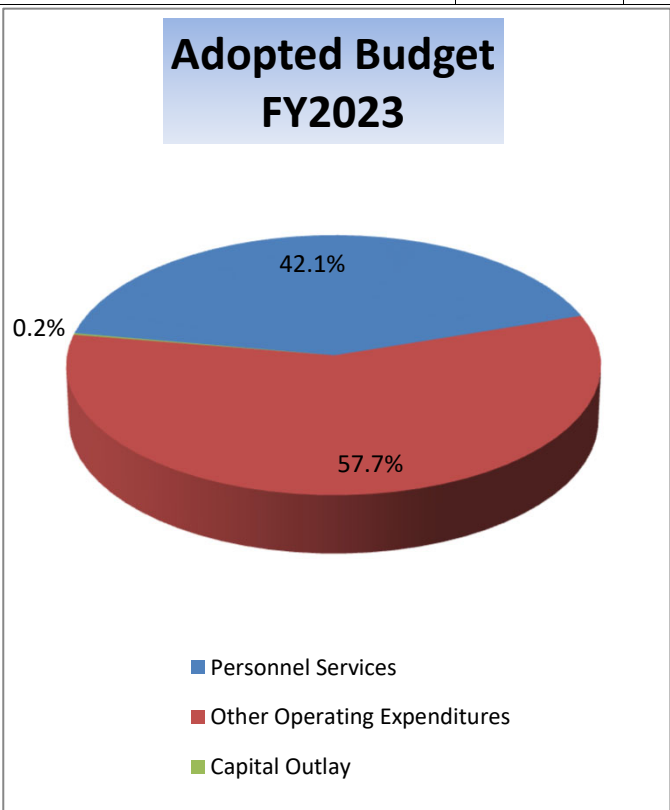
Outcomes and Measure Descriptions	CY2020	CY2021	Current Goal	Comments
1. Performance Measure: Recycling Rate.	40.2%	22.0%	30%	

Departmental Budget Summary & Performance Snapshot

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

Expenditure History

Expenditure Category	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	\$ 920,412	\$ 1,037,364	\$ 1,051,355	\$ 1,233,135	17%
Other Operating Expenditures	1,679,408	1,658,780	1,438,419	1,589,961	11%
Capital Outlay	28,623	1,225	4,844	66,644	1276%
Debt Service	-	-	-	-	0%
Total	2,628,443	2,697,369	2,494,618	2,889,740	16%



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2021	Adopted Budget FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Departmental Administrative Coordina	0.7	0.7	0.7	0.7	0%
Deputy Director - Solid Waste	1.0	1.0	1.0	1.0	0%
Auto Mechanic/Lead Auto Mechanic	1.8	1.8	1.8	1.8	0%
Convenience Center Attendants	12.0	12.0	12.0	12.0	0%
Deputy County Administrator	0.6	0.6	0.6	0.6	0%
Laborer/Laborer Crew Leader	0.2	0.2	0.2	0.2	0%
Operations Manager	0.6	0.6	0.6	0.6	0%
Utility Driver	2.0	2.0	2.0	2.0	0%
Administrative Assistant	0.0	0.0	1.0	1.0	0%
Total	18.9	18.9	19.9	19.9	0%

Departmental Budget Summary & Performance Snapshot

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

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Employee 6.5% Salary Increase, Prior Year 5% Salary Increase and Benefit Cost Adjustments	n/a	Recurring	\$ 181,780
Replace Service Vehicle - Recycling & Litter Control Specialist	n/a	Recurring	9,600
Covers and Adaptors for Vehicle Lifts	n/a	Reserves	15,000
New Air Conditioning Machine for R1234	n/a	Reserves	6,800
Air Conditioning for Garage	n/a	Reserves	30,000
Remodel bathrooms at Garage	n/a	Reserves	10,000
Landfill disposal charges (Convenience Center waste stream)	n/a	Recurring	141,942
TOTAL			\$ 395,122

Contact Information

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Telephone:	(757) 787-1468	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Buildings & Grounds	Department Number:	101.4302
Fund:	General Fund	Function:	Public Works

Mission Statement:

To efficiently provide quality public services countywide, while fostering positive relationships and developing sustainable infrastructure for continuing economic growth.

Description of Services Provided:

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

Current Departmental Goals:

Continue to address ADA needs at County facilities. Address security needs of our clients. Maintain and operate facilities in a proactive and cost effective manner. To provide safe and user friendly water access.

Accomplishments and Challenges in the last 2 fiscal years:

Buildings and Grounds staff continued to meet the challenges of maintaining the County's Facilities and Grounds through the ongoing COVID-19 pandemic. Although supply chain disruptions and escalating costs hampered and/or delay new projects and some repairs, office renovations for ADA compliance were completed in the Commissioner of Revenue and Treasurer's Office and progress was made for ongoing improvements at Sawmill Park.

Major Issues to Address in the Next Two Fiscal Years:

Uncertainty in the supply chain and work backlog due to COVID-19 pandemic. Continue developing and maintaining a motivated, well trained staff to meet the operational and maintenance needs of the County facilities.

Outcomes and Workload/Performance Measures:

A. Outcome 1: We are efficient.

Measure Descriptions	FY2020	FY2021	Current Goal	Comments
1. Workload Measure: Total number of sites maintained.	75	75		
2. Workload Measure: Total square feet (sf) of buildings and acres of grounds maintained.	197,455	Not available		
3. Performance Measure: Ratio of full-time equivalents (FTE's) per square feet (sf) maintained.	Not available	Not available	1:600,000	

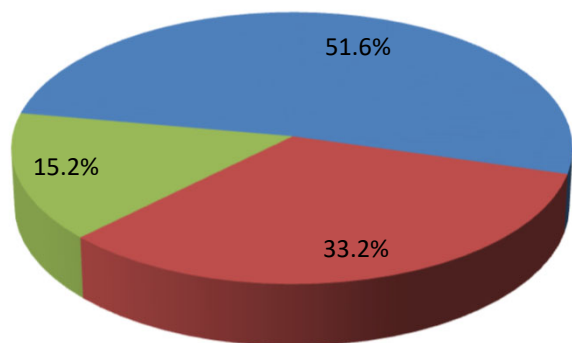
Departmental Budget Summary & Performance Snapshot

Department or Agency:	Buildings & Grounds	Department Number:	101.4302
Fund:	General Fund	Function:	Public Works

Expenditure History

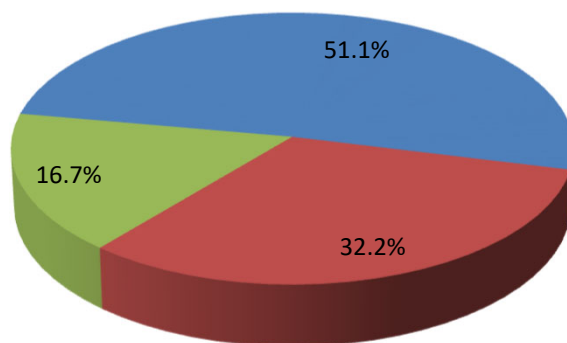
Expenditure Category	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	\$ 609,800	\$ 676,026	\$ 909,007	\$ 1,009,255	11%
Other Operating Expenditures	516,045	606,617	583,922	636,722	9%
Capital Outlay	110,140	132,547	267,650	330,500	23%
Debt Service	-	-	-	-	0%
Total	1,235,985	1,415,189	1,760,579	1,976,477	12%

**Adopted Budget
FY2023**



- Personnel Services
- Other Operating Expenditures
- Capital Outlay

**Adopted Budget
FY2024**



- Personnel Services
- Other Operating Expenditures
- Capital Outlay

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2021	Adopted Budget FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Deputy Director - Facilities	1.0	1.0	1.0	1.0	0%
Deputy Director - Infrastructure & System	1.0	1.0	1.0	1.0	0%
Building & Grounds Maint. Mechanic	2.0	2.0	2.0	2.0	0%
Building & Grounds Maint. Specialist	3.0	3.0	3.0	3.0	0%
Custodian	4.5	4.5	4.5	4.5	0%
Departmental Administrative Coordinator	0.3	0.3	0.3	0.3	0%
Deputy County Administrator	0.4	0.4	0.4	0.4	0%
Facility Maintenance Technician	0.5	0.5	0.5	0.5	0%
Laborer	2.1	2.1	2.1	2.1	0%
Lead Groundskeeper	1.0	1.0	1.0	1.0	0%
Build & Grounds Maintenance Asst	1.0	1.0	1.0	1.0	0%

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Buildings & Grounds	Department Number:	101.4302
Fund:	General Fund	Function:	Public Works
Total	16.8	16.8	16.8

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/ (Decrease)
Employee 6.5% Salary Increase, Prior Year 5% Salary Increase and Benefit Cost Adjustments	n/a	Recurring	\$ 100,248
Social Services building - Exterior Paint	n/a	Reserves	45,600
Animal Control - Replace Roof	n/a	Reserves	32,000
Exterior Door Replacement - County Administration Building	n/a	Reserves	32,000
Exterior Door Replacement - General District Courthouse	n/a	Reserves	28,000
Exterior Door Replacement - Circuit Courthouse	n/a	Reserves	6,500
911 Center/Health Department Entrance	n/a	Reserves	38,000
Fuel Increase - Building and Grounds	n/a	Recurring	1,800
Heating Oil Price Increase	n/a	Recurring	7,200
Voter Registration Building Access Control	n/a	Reserves	35,000
Increase funds for maintenance service contracts - B&G Sewer & Water	n/a	Recurring	500
New Commonwealth Attorney's Office Building Access Control	n/a	Reserves	35,000
Increase in Contract Maintenance Services	n/a	Recurring	7,200
Lease Vehicle to replace M-55	n/a	Recurring	9,600
General District Courthouse - Boiler Replacement	n/a	Reserves	49,900
Sewage Collection & Treatment	n/a	Recurring	29,500
Vehicle and Equipment Supplies	n/a	Recurring	7,000
Lease Equipment	n/a	Recurring	3,000
Physical Security Enhancements	n/a	Reserves	20,000
TOTAL			\$ 488,048

Contact Information

Name:	Stewart Hall	Address 1:	24401 Joynes Neck Rd.
Title:	Deputy County Administrator	Address 2:	P.O. Box 476
Email:	shall@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	(757) 787-1468	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

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

Mission Statement:

Our mission is to prevent illness and disease, protect the environment, and promote optimal health and emergency preparedness for everyone on the Eastern Shore of Virginia. We are people of the community, for the community.

Description of Services Provided:

1. Environmental Health Services - permitting and inspection of sewage disposal systems and wells; permitting and inspection of food establishments (restaurants), migrant labor camps, tourist establishments; rabies investigations and zoonotic disease control; shoreline surveys, general environmental complaints

2. Family Planning and GYN Services - Family Planning Clinics are held twice weekly.

3. Maternal and Child Health (MCH): maternity clinics are held 3 days weekly in the ES Health District, supported by Certified Nurse Practitioners. MCH Perinatal and Maternal, Infant, and Early Childhood Home Visiting (Nurse-Family Partnership) Programs add additional support for these services.

4. Immunization Services - Immunizations required for entry into school are provided free. Additionally, seasonal flu vaccines are provided. An Immunization Action Plan grant provides assistance.

5. Communicable Disease Investigation, Treatment and Control - Surveillance and epidemiology, prevention and education. Clinical services are provided for sexually transmitted diseases; tuberculosis control measures include risk assessments, regional chest clinics, and directly observed therapy. A Ryan White grant supports delivery of case management and clinical services for HIV/AIDS patients.

6. Nutrition Services - The Special Supplemental Nutrition Program for Women, Infants and Children (WIC) provides high-quality nutritional care and food to participants.

7. Administrative Services - Office services support for clinical and field services, clinic registration/exiting, records management, billing and patient accounts, vital statistics, death certificates, Medicaid transportation - CBBT scrips; human resources management, purchasing and property management, information technology, videoconferencing, distance learning, budgeting, fiscal services.

8. Emergency Preparedness and Response - Ensures the development of emergency response plans, policies, and procedures that identify, prioritize, and address public health and healthcare response to all hazards across all functions. Well-developed response plans are critical to protecting public health in the event of an emergency. This program emphasizes a planned response to all hazards, both natural and man-made, and ensures a prepared workforce through training and exercises related to public health emergencies.

9. Population Health Management / Chronic Disease Prevention - Breast and Cervical Cancer Early Detection and Prevention (Every Woman's Life and Life Matters Programs); Community Coalition Building, Support, and Participation (Eastern Shore Healthy Communities, Community Partners of the Eastern Shore, Smart Beginnings Eastern Shore, Eastern Shore Disaster Preparedness Coalition, Eastern Shore Migrant and Immigrant Council, Delmarva Avian Influenza Task Force, Eastern Shore Telehealth Consortium); Developing ACA Accountable Care Community through Eastern Shore Healthy Communities.

10. Community Outreach "Preventative" Services: Education, community wide screenings, community assessments.

Departmental Budget Summary & Performance Snapshot

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

Current Departmental Goals:

Through FY 2024, VDH will focus on protecting the health and promoting the well-being of all Virginians by:

1. Minimizing the impacts of COVID-19
 - 1.1 Achieve and sustain a statewide 7-day case incidence of below 10 per 100,000
 - 1.2 Vaccinate 75% of the adult population
2. Improving health issues impacted by COVID-19
 - 2.1 Achieve and sustain a state-wide two-quarter average non-fatal drug overdose rate of less than 42 per 10,000 ED visits
 - 2.2 Achieve food security rates of >89% of the Virginia population
 - 2.3 Achieve 90% coverage rates for childhood vaccinations and maintain individual antigen rates
3. Maintaining a competent & valued workforce
 - 3.1 Decrease “time to fill” quarter-over-quarter by 15% for three consecutive quarters
 - 3.2 Maintain voluntary turnover rate that does not exceed 10% over the prior 12 months

Accomplishments and Challenges in the last 2 fiscal years:

Accomplishments: Responded to COVID-19 pandemic; initiated case investigations and contact tracing; provided community information and education; coordinated COVID-19 investigation and response to COVID-19 outbreaks in poultry plants; employed case investigators, contact tracers, mitigation specialist, care resource coordinators, community health workers, administrative specialists, and a population health community coordinator by contract.

- Employed a full-time Population Health Manager to coordinate population health and community outreach efforts. Employed an additional full-time Epidemiologist (State funded position) to support ongoing epidemiology, communicable disease data management, and case investigations.
- Supported activities focusing on chronic disease prevention in the community through policy, systems, and environmental changes while also promoting wellness policies and activities in the workplace. Met clinical needs for family planning, prenatal care, immunizations, and sexually transmitted and other communicable diseases. Added capacity and protocols for detecting and treating hepatitis C infections and disease. Participated in a Hepatitis A vaccination campaign to specifically address a state-wide Hepatitis A outbreak.
- Screenings and follow-up of women in the Breast and Cervical Cancer Early Detection Program remain high; staff continues to recruit women for screening and provides education on a continual basis. Continued Maternal, Infant, and Early Childhood Home Visiting Program utilizing Nurse-Family Partnership model. Worked to improve WIC services, increasing participation monthly. Greatly improved timely processing of pre-admission screening for long-term support services, all screenings are on time and accurate. Supported the Regional Opioid Fatality Review Team.
- Expanded capacity for Emergency Preparedness and Response; maintained and trained a sizable and efficient Medical Reserve Corps (MRC) to support large community events and needs. Provided emergency preparedness training and numerous exercise opportunities to maintain a competent workforce able to respond to public health emergencies. Earned NACCHO Project Public Health Ready Re-Recognition. Submitted evidence for CDC Operational Readiness Review.
- Provided critical response for environmental health issues (rabies control, restaurant inspections, septic and well permitting and inspections). Coordinated PFOS groundwater contamination investigation efforts with federal, state and local authorities to ensure safe drinking water. Served as regional liaison with State offices for regional service needs and promoted regional solutions to a number of problems that affect the Eastern Shore that are shared with nearby Health Districts.
- Initiated a major organizational cultural change and improvement effort aimed at workforce engagement, workplace safety, organizational effectiveness, diversity and inclusion.

Challenges - Response to COVID-19 pandemic; investigating cases and contact tracing; community mitigation; supporting community partners; organization for delivery of vaccinations to community. Maintaining, effectively utilizing, and obtaining additional resources to carry out the agency's mission within the community are key challenges. Filling and supporting key positions due to retirements, etc.

Departmental Budget Summary & Performance Snapshot

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

Major Issues to Address in the Next Two Fiscal Years:

- Continue response to COVID-19 pandemic; provide case investigations and contact tracing; provide community information and education; employ case investigators, contact tracers, care resource coordinators, administrative specialists, epidemiology program support technicians as needed. Coordinate an effective COVID-19 vaccination program for the community including procurement and distribution of vaccines and vaccination equipment and supplies to community partners. Vaccinate the public and track vaccinations in accordance with CDC and VDH guidelines. Shift personnel assignment of duties as required to support vaccination program.
- Maintain and support a healthy, efficient, and productive workforce that will address and respond to the community's public health challenges. Expand role in population health management. Promote inter-sectoral leadership and collective impact addressing health issues among partners and community stakeholders.
- Encourage and promote community health improvement plan "Eastern Shore of Virginia Plan for Well-Being." This includes improving Maternal Outcomes promoting expanded evidence-based home visiting, early access to care, and preconception wellness.
- Continue to promote the education, prevention, and early detection of communicable disease in the community.
- Sustain our role as a community partner for meeting the needs of the County's population. Participate in and support community coalitions, councils, task forces, and consortiums as representatives of public health.
- Continue participation and collaboration on Opioid Fatality Review Team. Support improvements in community access to mental health services. Facilitate community access to free Naloxone. Promote safe prescription drug disposal in the community and facilitate access to free drug disposal kits.

Outcomes and Workload/Performance Measures:

A. Outcome 1:				
Measure Descriptions	FY2021	FY2022	Current Goal	Comments
1. Workload Measure - Food safety inspections conducted (Eastern Shore District Data)	323	350 est.	450	During a period at the beginning of FY 2021, COVID-19 restrictions prevented in person food establishment inspections and many establishments were not open for in person dining or at all. This reduced the frequency with which we could conduct inspections. Our District was one of the first in the state to return to in person facility inspections and never stopped doing inspections.
2. Performance Measure - Food safety inspections per facility (Eastern Shore District Data)	1.23	1.30 est.	2	
3. Performance Measure - Percentage of food establishment critical violations corrected at time of inspection (Eastern Shore Data)	95%	95%	95%	

Departmental Budget Summary & Performance Snapshot

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

Outcomes and Workload/Performance Measures:

B. Outcome 2:

Outcomes and Measure Descriptions	FY2021	FY2022	Current Goal	Comments
1. Workload Measure - Sewage disposal system (SDS) and well applications processed	374	405 est.	450	
2. Performance Measure - Percentage of new SDS construction and well permits completed in 15 business days	95%	95%	90%	
3. Performance Measure - Percentage of new SDS certification letters completed within 30 business days	100%	100%	100%	

C. Outcome 3:

Outcomes and Measure Descriptions	FY2021	FY2022	Current Goal	Comments
1. Workload Measure - Number of pregnant women served (Eastern Shore District Data)	136	125 est.	150	
2. Performance Measure - Percentage of prenatal patients obtaining adequate care based on time of entry to care (trimester) according to American College of Gynecology (ACOG) standards	91%	91%	90%	This measure was achieved during the Covid pandemic time frame when clinics were reduced. Even so, the District managed to achieve more than it had projected for a goal.
3. Performance Measure - Percentage of prenatal patients receiving and accepting a new prenatal appointment within three weeks of contact with the health department.	100%	100%	90%	The MCH Team strives to keep this a high number, the highest wait was 18-19 days on a couple of patients, but most were well below that. Every effort is made to get clients in early, and if the patient is assessed and found to be at a higher risk, they are usually accommodated on the same day or in a very short period.

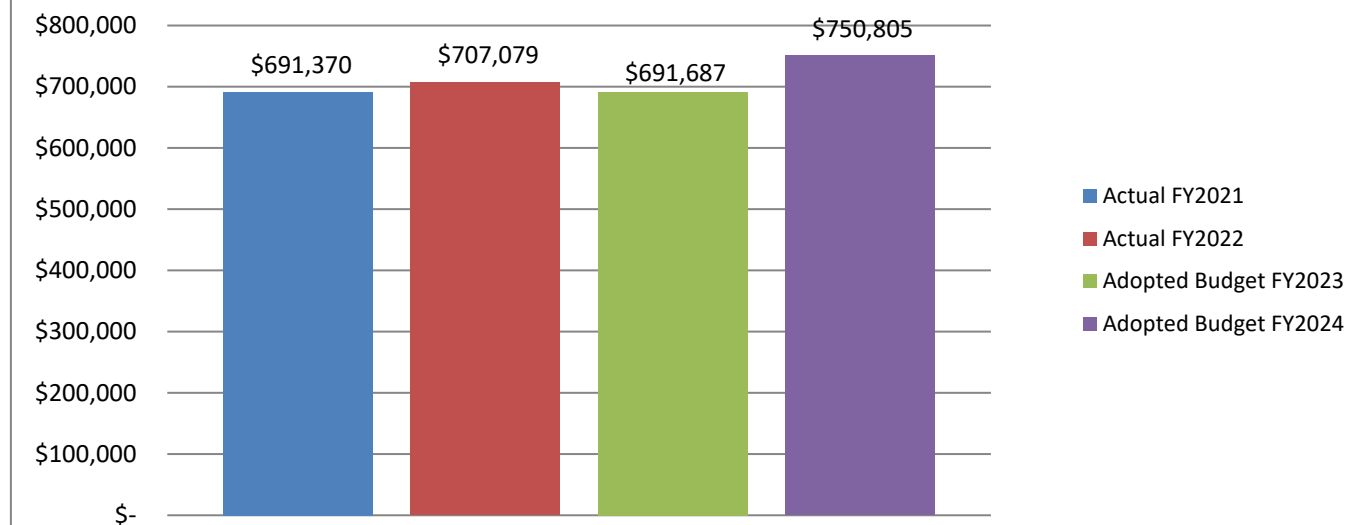
Departmental Budget Summary & Performance Snapshot

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

Expenditure History

Expenditure Category	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Operating Subsidy	\$ 691,370	\$ 707,079	\$ 691,687	\$ 750,805	9%
Total	691,370	707,079	691,687	750,805	9%

Local Funding History



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2021	Adopted Budget FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
No County Positions	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Salaries, Fringe, and Operating Expenses; Local Match Increase	n/a	Recurring	\$ 59,118
TOTAL			\$ 59,118

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Departmental Budget Summary & Performance Snapshot

Department or Agency:	School Based Dental Program (administered by ESRH)	Department Number:	101.5101
Fund:	General Fund	Function:	Health and Welfare

Mission Statement:

As a community health center our team will use data, experience and partnerships to provide primary medical, oral and behavioral care, pharmaceutical and urgent care health services that will be personalized, accessible and exceptional.

Description of Services Provided:

1. Basic, preventive dental services - ESRH provides a sustainable school-based dental program to Accomack County children that has been improving the oral health status of county children since 1995. Our goal is to offer increased access to affordable oral health care for all children. We provide preventive, restorative and emergent dental services for all children of Accomack County at ESRH-staffed dental units at Metompkin Elementary (MES), Pungoteague Elementary (PES), and Nandua Middle Schools in partnership with Accomack County Public Schools (ACPS). The newest permanent school dental site in Accomack County opened on the campus of Nandua Middle in May 2022. From June 1 to October 31, 889 visits and 492 patients have been seen at the new location. Children may additionally receive restorative and surgical dental care at ESRH's Atlantic, Franktown, and Eastville Community Health Centers. All Accomack County children ages six months through 18 years may be served in this dental program.
2. Traveling Oral Health Prevention Program (TOPs) - ESRH added an outreach component to the program in 2012. The dental team travel with portable dental chairs to provide preventive dental services to students in other Accomack County public schools that do not have an on-site dental clinic. The important aspect of this program is that children with untreated dental disease can be identified and connected to other ESRHS sites for necessary treatment.
3. Migrant/Head Start Programs - ESRH contracts with ACPS to provide preventive dental services for Head Start program children as well as children attending the migrant program each summer. Dental services are offered in Accomack County's Head Start locations in Accomack and Hallwood. This is more convenient for our patients and parents as it prevents any transportation barriers.

Current Departmental Goals:

See Outcomes in section below.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	School Based Dental Program (administered by ESRH)	Department Number:	101.5101
Fund:	General Fund	Function:	Health and Welfare

Accomplishments and Challenges in the last 2 fiscal years:

1. Recruitment and retention of trained staff - Challenge: Recruiting and retaining trained staff. Accomplishment: ESRH partnered with ESCC to develop a dental assistant program. Accomplishment: The same dentist has provided care at PES for the last 16 years and a dentist with 6 years of tenure at ESRH has requested to be permanently assigned to the new Nandua site. Accomplishment: One hygienist is now credentialed, privileged and able to see patients, using Remote Supervision, via the TOPs program without a dentist on site. This allows the hygienist to simultaneously provide care in outreach while the dentist cares for patients in other offices.
2. Days of Service - Challenge: Maintaining adequate staffing to provide dental care 5 days per week at each school site. Accomplishment: The TOPs program provided a total of 98 days of service in schools without an on-site dental unit. This is an increase of 23 days in comparison to prior year which was affected by Covid.
3. Visits provided - For the year ended May 31, 2022, visits increased by 23% compared to prior year. A total of 6,756 dental visits were provided compared to 5,478 in the prior year, an increase of 1,278 visits. Accomplishment: 2,965 children received quality, convenient dental care without requiring their parents to miss work for their appointments.
4. Service to older children - Challenge: Children in the upper schools and other elementary schools without an on campus dental unit do not have ready access to care. A continuum of care becomes more challenging for children as they rely on transportation to get treatment. Accomplishment: Since the opening of the permanent dental site at Nandua Middle School, 492 patients have been seen. The addition of this on-site dental unit will increase access to care for Nandua students as well as other local children who will benefit from increased access. This year 1,109 children ages 12 and up received dental care. The TOPs program continues to provide care at middle and high schools.

Major Issues to Address in the Next Two Fiscal Years:

- 1) Recruiting and retaining dentists. There is a national shortage of dentists and ESRH has been working hard to recruit the most qualified professionals as well as the best fit in terms of our mission.
- 2) Training for dental assistants - ESRH partners with the Eastern Shore Community College to develop a successful, sustainable dental assistant certification program. The Nancy J. Stern scholarship is available to ESCC dental students which aids in reducing education barriers.
- 3) Quality - Increasing the number of children who receive the recommended sealants and who complete their treatment plans by the end of the academic year. These two measures are the best indicators of improved oral health.
- 4) Maintaining ACPS partnership - Maintaining and enhancing the relationship with ACPS is critical to the success of this program. Continued meetings with the ACPS Superintendent and staff is a top priority to assure the program maximizes access and care.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	School Based Dental Program (administered by ESRH)	Department Number:	101.5101
Fund:	General Fund	Function:	Health and Welfare

Outcomes and Workload/Performance Measures:

A. Outcome 1: Increase dental program utilization

Measure Descriptions	FY2021	FY2022	Current Goal	Comments
1. Workload Measure - Total patients served	2,548	2,965	3,800	FY21 Patients - 2,548. FY22 patients - 2,965. Goal based on projected days and average visits per patient.
2. Workload Measure - The number of middle and high school children served	939	1,109	1,220	ESRHS expects the number of middle and high school students served to increase due to the opening of the Nandua dental unit in May 2022.
3. Performance Measure - The average number of visits per child	2.15	2.28	2.5	National average is 2.5 visits per year. Increasing the number of visits results in more patients completing recommended treatment plans. High risk children benefit greatly from receiving preventive services more often (check ups every 3 months.)

B. Outcome 2: Expand Program Capacity

Outcomes and Measure Descriptions	FY2021	FY2022	Current Goal	Comments
1. Workload Measure - Increase # of FTE Dentists to provide service	9.3	8.6	10.0	Reflects total system dentist resources.
2. Performance Measure - Dental days of service	554	605	850	Goal based on 250 days at MES/NMS/PES & 100 TOPs days.
3. Performance Measure -Schools offering outreach services.	4	4	3	Requires collaboration with ACPS. Continuing services at Accawmacke, Kegotank, and Arcadia Middle. Nandua became a permanent site in May 2022.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	School Based Dental Program (administered by ESRH)	Department Number:	101.5101
Fund:	General Fund	Function:	Health and Welfare

Outcomes and Workload/Performance Measures:

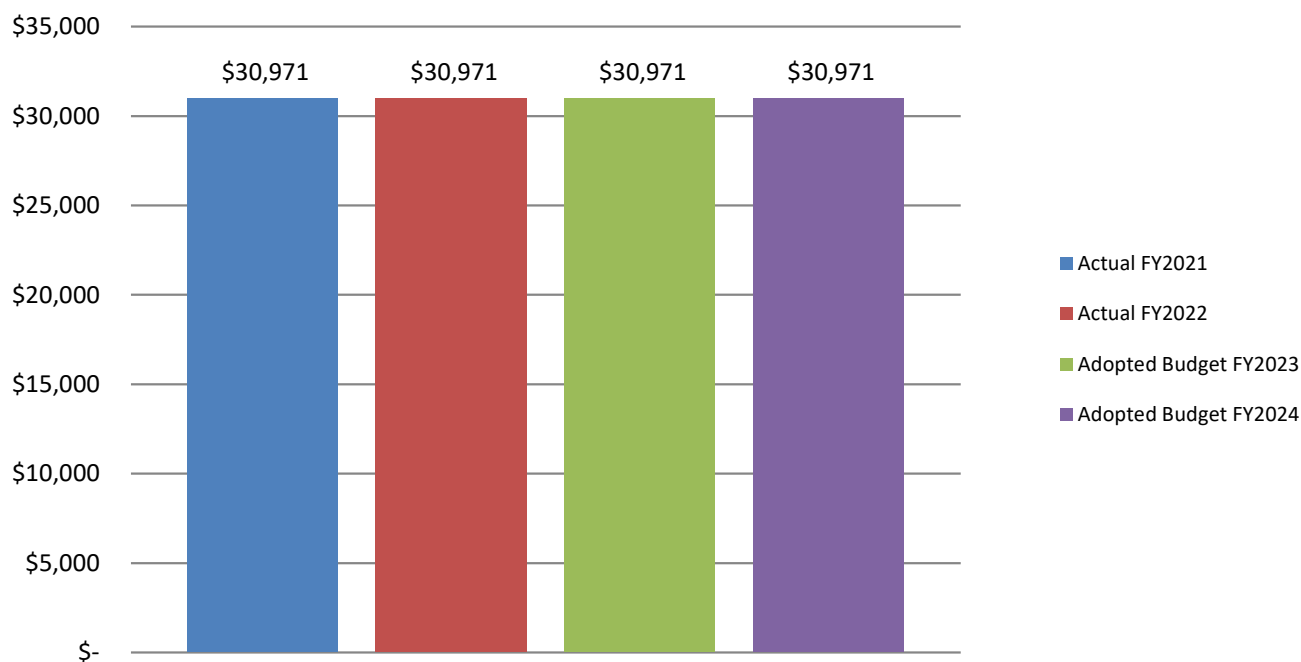
C. Outcome 3: Reduce Dental Disease in Accomack County Children

Outcomes and Measure Descriptions	FY2021	FY2022	Current Goal	Comments
1. Workload Measure - Total Patient visits provided	5,478	6,756	8,600	Goal based on days of service per site X average # patients seen per day. Average visits/day: MES - 11; PES - 12; TOPs - 8. Goal increased significantly based on the permanent site opening at NMS. Projecting 8 visits per day at NMS during the initial start-up period.
2. Performance Measure - Complete sealants for 50% of patients needing sealants within 6 months	31%	56%	75%	Sealants generate aerosols that can spread COVID. Rates plummeted due to the pandemic. Using new procedure (mentioned above) will begin recovery.
3. Performance Measure - Complete 70% of treatment plans within 1 year.	55%	85%	85%	Completion of plans crucial to better oral health. Virtual school attendance prevented completion of treatment plans.

Expenditure History

Expenditure Category	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Operating Subsidy	\$ 30,971	\$ 30,971	\$ 30,971	\$ 30,971	0%
Total	30,971	30,971	30,971	30,971	0%

Local Funding History



Departmental Budget Summary & Performance Snapshot

Department or Agency:	School Based Dental Program (administered by ESRH)	Department Number:	101.5101
Fund:	General Fund	Function:	Health and Welfare

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2021	Adopted Budget FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
No County Positions	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/ (Decrease)
None	n/a		\$ -
TOTAL			\$ -

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Departmental Budget Summary & Performance Snapshot

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

Mission Statement:

The Mission of the ESCSB is to provide services, supports, prevention and education regarding mental health, intellectual disabilities, developmental disabilities and substance use issues to the people of the Eastern Shore of Virginia utilizing a person centered, coordinated care delivery model.

Description of Services Provided:

A political subdivision of the Commonwealth of Virginia as outlined in Chapter 5, Title 37.2-500 of the Code of Virginia, the Eastern Shore Community Services Board (ESCSB) was formed in 1971 to provide mental health and substance use disorder outpatient services to those in need of such; as well as community based day support services and residential services to individuals with intellectual and developmental disabilities in Northampton County and Accomack County, Virginia. It is a non-profit, tax-exempt organization funded by: The Commonwealth of Virginia; Accomack County, Virginia; Northampton County, Virginia; Insurance; Payment for services based on a fee scale and various federally funded block grants. The ESCSB provides services in facilities located in communities throughout the Eastern Shore of Virginia. As provided in the Code of Virginia, the Eastern Shore Community Services Board was sanctioned and formed by the local governing bodies of Accomack and Northampton County in 1971. The organization is known locally as the ESCSB (or simply the CSB). Licensed and funded through the Virginia Department of Behavioral Health and Developmental Services (The Department), the ESCSB is one of 40 community services boards in Virginia. These community services boards, in conjunction with 16 state facilities, form the public mental health, intellectual disabilities, and substance abuse service delivery system. The ESCSB is governed by a Board of Directors appointed by Northampton and Accomack Counties' Boards of Supervisors. Since its inception in 1971 as a bi-county provider, the ESCSB has been providing quality services for individuals with mental health and substance use disorders and developmental disabilities. No one will be denied access to services due to inability to pay. There is a discounted/sliding fee schedule available. ESCSB Developmental services are person or family-centered and the involvement of the individual and/or family is critical to meeting their identified needs. It is a shared vision and a shared responsibility which requires involved parties to work together for a common goal. Transportation is provided for services and is a critical part of getting individuals to and from services from the Chesapeake Bay –Bridge Tunnel to the Maryland line and Tangier Island. ESCSB staff receive comprehensive training to include: CPR, positive behavioral supports, medication management as well as Human Rights and numerous other service specific areas. Maintaining qualified and dedicated staff is a goal we strive for and although turnover does occur, many staff have been with the agency for 20+ years. Reimbursement is primarily provided through Medicaid for most services, with augmentation from other funding sources in certain instances. These may include grants and local matching funds. ESCSB Developmental Services include: Residential Programs, Supervised Apartments, and Group Homes, Day Support, and Case Management services.

Current Departmental Goals:

The ESCSB would like to continue to be the provider of choice for Mental Health, Substance Use Disorder and Recovery as well as Developmental Services, on the Eastern Shore. In order to do so, we must increase our recruiting and retention capabilities by increasing our starting pay while remaining vigilant regarding compression fatigue.

Departmental Budget Summary & Performance Snapshot

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

Accomplishments and Challenges in the last 2 fiscal years:

Through the varied programs provided by the ESCSB over 2,000 individuals, over 70% of whom are residents of Accomack County, have received services in each of the past two years. This total excludes those taking part in our educational and outreach initiatives. Additionally the ESCSB has launched the State's first mobile unit to facilitate medication assisted treatment of an opioid use disorder and in consultation with our legislators have organized a fatality review board consisting of community stakeholders to better understand and more proactively address opioid use disorder on the Eastern Shore. The Board continues to monitor ways in which new revenues can be generated while prudently managing expenses. The COVID-19 pandemic has created new and unique challenges to the Board; the impacts of which have been unevenly distributed throughout our functional areas. Certain programs facilitated in that of a group setting have been disrupted more significantly than those conducted on a per person basis. The Board was able to leverage certain investments in technology while also increasing capital allocation to support telehealth and other virtual modalities to minimize disruption to our consumers. Purchases of PPE and expenses associated with cleaning and disinfecting our facilities have increased as a response to the pandemic. The Board remains responsive to these evolving conditions and committed to providing uninterrupted care to the residents of Accomack County.

Major Issues to Address in the Next Two Fiscal Years:

Out of our approximately 140 staff, over 40% are under \$15/hour. As this will be the required minimum wage, we are attempting to be creative in how we will meet this requirement when CMS (Centers for Medicaid/Medicare Services) have not increased the reimbursement rate for those services, in decades. Due to the lack of increase reimbursement for services, the CSB has had difficulty in retaining and recruiting providers of all levels. This will be our biggest hurdle over the next two fiscal years.

Outcomes and Workload/Performance Measures:

A. Outcome 1: Mental Health Services

Measure Descriptions	FY2021	FY2022	Current Goal	Comments
1. Workload Measure: Number of individuals receiving services	1,934	2,995	2,786	
2. Performance Measure: Total service costs	\$4,957,779	\$4,616,179	\$5,555,693	Case managers and clinicians have had salary increases in FY23 to bring them up to something close to comparable in an effort to retain staff
3. Performance Measure: Service capacity	22 FTE, 39 slots	29 FTE, 37 slots	26 FTE, 37 slots	

Departmental Budget Summary & Performance Snapshot

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

Outcomes and Workload/Performance Measures (continued):

B. Outcome 2: Developmental Services

Outcomes and Measure Descriptions	FY2021	FY2022	Current Goal	Comments
1. Workload Measure: Number of individuals receiving services	179	171	226	
2. Performance Measure: Total service costs	\$4,242,026	\$3,958,996	\$2,308,980	
3. Performance Measure: Service capacity	6 FTE, 86 slots, 43 beds	5 FTE, 49 slots, 37 beds	5 FTE, 49 slots, 28 beds	Due to staffing issues, we have had to close 5 group homes.

C. Outcome 3: Substance use disorder services

Outcomes and Measure Descriptions	FY2021	FY2022	Current Goal	Comments
1. Workload Measure: Number of individuals receiving services	294	318	406	
2. Performance Measure: Total service costs	\$1,703,862	\$1,994,508	\$2,352,590	
3. Performance Measure: Service capacity	9.5 FTE, 0.75 bed	12.5 FTE	13.5 FTE	

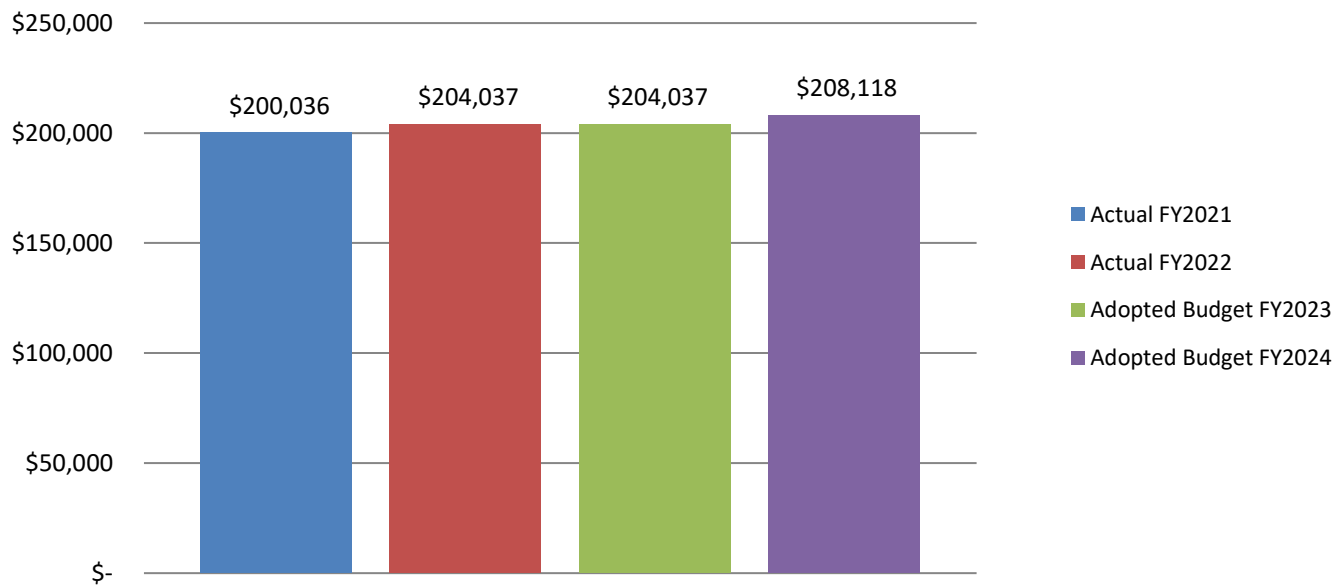
Departmental Budget Summary & Performance Snapshot

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

Expenditure History

Expenditure Category	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Operating Subsidy	\$ 200,036	\$ 204,037	\$ 204,037	\$ 208,118	2%
Total	200,036	204,037	204,037	208,118	2%

Local Funding History



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2021	Adopted Budget FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
No County Positions	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Operating Resources	n/a	Recurring	\$ 4,081
TOTAL			\$ 4,081

Contact Information

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Departmental Budget Request Summary & Performance Snapshot

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

Mission Statement:

Eastern Shore Area Agency on Aging/Community Action Agency (ESAAA/CAA) is a non-profit agency providing quality, integrated human services to children, families and seniors on the Eastern Shore of Virginia. We build partnerships with those we serve and other community resources in order to foster health, independence and self-sufficiency.

Description of Services Provided:

ESAAA/CAA operates 2 Senior Centers -and is currently helping residents and their families that are poverty stricken, which provide nutritious meals, transportation to the facilities, social services, health education, assistance with utilities during emergencies and recreational activities designed to promote physical, emotional, and mental stimulation. The agency operates two federally funded Older Workers Employment and Training Programs. We partner with the Community College to administer Workforce Investment Act funds, Digital Learning/ Technology and Senior Community Services Employment Program for persons Aged 55 and older in finding a job / or job training. We are the local Health Insurance Counseling Agency and Medicare/Medicaid Programs. With the help of volunteer’s older adult’s assistance is provided to obtain low-cost prescription drug plans and Medicare Supplement Insurance plans and operate the local Ombudsman program. We provide over 30,000 home delivered meals to homebound seniors and handicapped. ESAAA/CAA also operates Project Head Start Program that consist of 8 Preschool classrooms offered full-day for Two-Hundred and Eighteen (218) Children that receive comprehensive health programs, mental health, nutritional and developmental screenings, assessments, and follow-up services to promote school readiness skills. The agency provides emergency home repairs and ramps for seniors and disabled. We also partner with Eastern Shore Community College to operate a college access program Project Discovery that provides tutoring, workshops, guidance, incentive, and college tours for middle and high school students. Students who complete the program can attend college free of charge. Ten graduates are attending either the Eastern Shore Community College or another Virginia University.

Current Departmental Goals:

1. Increase outreach and participation efforts of underserved populations in ESAAA/CAA Programs and activities to better serve and reflect the demographic diversity of our geography. Hired an Outreach Worker. Goal II: Engage Stakeholders (Community)
 2. Fund Raising
 3. Encourage regular communication with a wide range of stakeholders to forge more meaningful relationships. Critical Success Indicators
 4. Partnered with Community College for a Certification Class in Technology for Seniors/ Ongoing
Begin in Fall 2021 15-participants -Spring Class 20 New participants
- Goal III: Empower Older Adults, Low-income individuals, and Families (Family)
Develop annual community needs assessment surveys

Departmental Budget Request Summary & Performance Snapshot

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

Accomplishments and Challenges in the last 2 fiscal years:

<p>Accomplishments</p> <ol style="list-style-type: none"> 1. ESAAA/CAA received a grant from the Department of Aging for Technology Training for 3 years 2. ESAAA/CAA provided free tax programs to 56 individuals resulting in \$60,000 in refunds and saving over \$14,500 in fees 3. We have extended food delivery services for our Senior Program to include lower Northampton County (South of Cape Charles) and upper Accomack North of Hallwood. 4. ESAAA/ CAA assisted the community with over \$50,000 in Emergency Services 5. ESAAA/CAA assisted 8 Summer Programs \$ 51,000 6. The agency provided 44,000 nutritious meals to our Head Start Children, our Senior Centers provided 15,000 hot meals an increase of 6,000 additional meals and 30,000 Home Delivered Meals. <p>Challenges</p> <ol style="list-style-type: none"> 1. Our agency has assisted “217 an increase of 23 % from last year “families with emergency needs such as rent, food, or utilities. We work with these families to address the root causes of the problems. However, we continue to struggle with the 35-45% of clients who fail to follow through with steps designed to improve their long-term self-sufficiency.

Departmental Budget Request Summary & Performance Snapshot

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

Major Issues to Address in the Next Two Fiscal Years:

(Agency) Enhance and Maintain the Agency’s Capacity to Achieve Results.
 It is a vital part of ESAAA/CAA mission to Improve the capacity of the agency to serve our clients, to be responsive to the needs of community stakeholders, and to educate elected officials and the general public about poverty and the impact that it has on our community. Expansion of universal pre-k in both counties that reduces the number of children that are eligible for Head Start. The increase in funding for Early Childhood throughout the state impacts the number of children that we will have to serve. Also. The shift of public schools focuses on birth to five will impact our recruitment and enrollment.
 A New ROOF for Hare Valley Center
 Transportation Buses for Seniors
 (Community) Engage Stakeholders; Community is at the core of Community Action and Area Agency on Aging. ESAAA/CAA will advocate to be at the forefront of leadership on issues regarding poverty and its impact in the community (funders, local governments, nonprofits, low-income residents) in the process of finding solutions to the problems caused by poverty.
 (Families) Empower low-income individuals and families to transform their own lives. Following the (Agency) Enhance and Maintain the Agency’s Capacity to Achieve Results.
 It is a vital part of ESAAA/CAA mission to Improve the capacity of the agency to serve our clients, to be responsive to the needs of community stakeholders, and to educate elected officials and the general public about poverty and the impact that it has on our community. Expansion of universal pre-k in both counties that reduces the number of children that are eligible for Head Start. The increase in funding for Early Childhood throughout the state impacts the number of children that we will have to serve. Also. The shift of public schools focuses on birth to five will impact our recruitment and enrollment.
 A New ROOF for Hare Valley Center
 Transportation Buses for Seniors
 (Community) Engage Stakeholders; Community is at the core of Community Action and Area Agency on Aging. ESAAA/CAA will advocate to be at the forefront of leadership on issues regarding poverty and its impact in the community (funders, local governments, nonprofits, low-income residents) in the process of finding solutions to the problems caused by poverty.
 (Families) Empower low-income individuals and families to transform their own lives. Following the original mandate of community action, ESAAA/CAA will focus efforts on assisting low-income individuals and families to become self-sufficient and productive members of the community. ESAAA/CAA will utilize National Performance Indicators and locally developed metrics to measure the number of positive outcomes achieved by clients that utilize our programs.

Departmental Budget Request Summary & Performance Snapshot

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

Outcomes and Workload/Performance Measures:

1 Assisting seniors in maintaining their independence

Measure Descriptions	FY2020	FY2021	Current Goal	Comments
Number of unduplicated services provided to seniors	2,312		2,275	COVID-19 Increased Services
Percent of seniors receiving case management services who avoid nursing home placement for 12 months	95%		98%	
Percent of seniors admitted to the hospital that avoid rehospitalization within 60 days	100%		100%	

2 Preparing at-risk children for school success

Outcomes and Measure Descriptions	FY2021	FY2021	Current Goal	Comments
Number of children/families completing one year of Head Start	157		218	COVID Decreased Attendance
Percent of children showing statistically significant improvement in language skills	92%		95%	
Percent of children receiving all required immunizations, completed dental treatments, and passing a nutritional assessment	100%		100%	

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

Outcomes and Measure Descriptions	FY2020	FY2021	Current Goal	Comments
Number of families participating in activities that lead to self-sufficiency i.e. budget workshops, individual development accounts, credit repair training etc.	157		218	COVID -19 Brought on Challenges
Percent of families who develop and stay on budget for 9 months	N/A		85%	COVID -19 Brought on Challenges
Percent of families who improve their credit score within 6 months of training	N/A		82%	

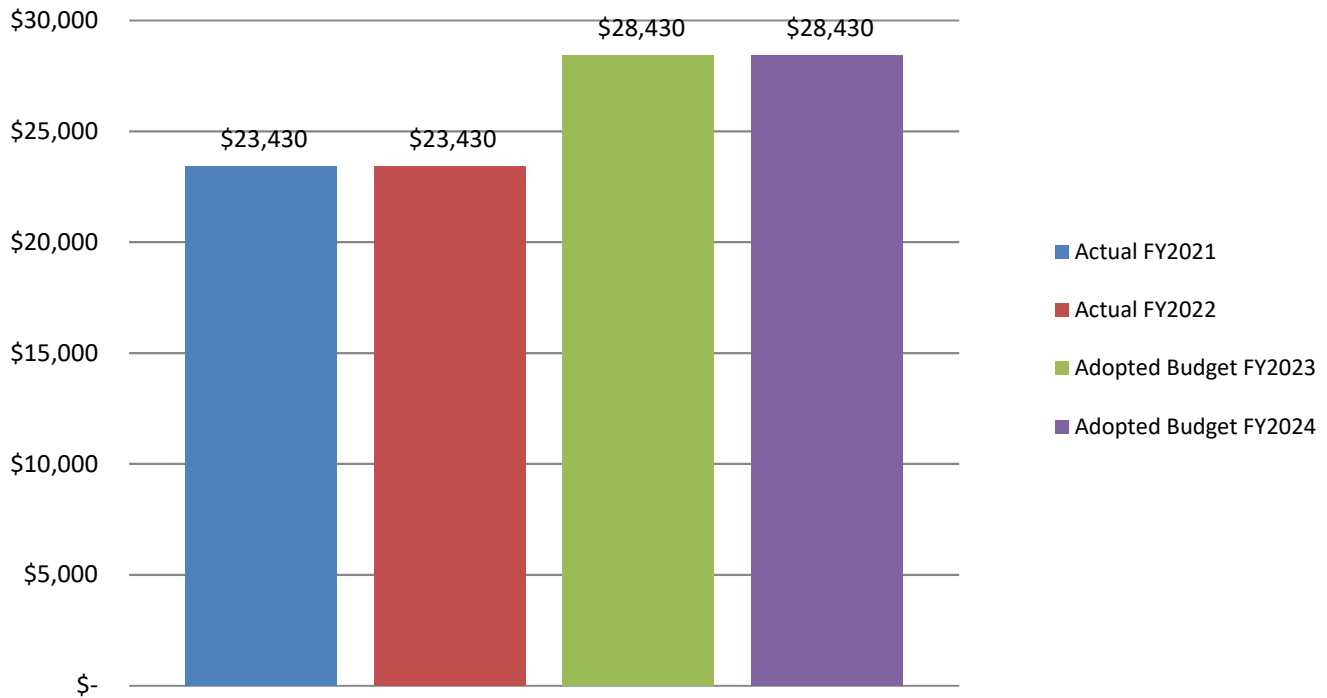
Expenditure History

Expenditure Category	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Operating Subsidy	\$ 23,430	\$ 23,430	\$ 28,430	\$ 28,430	0%
Total	23,430	23,430	28,430	28,430	0%

Departmental Budget Request Summary & Performance Snapshot

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

Local Funding History



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2021	Adopted Budget FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
No County Positions	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
None	n/a		\$ -
TOTAL			\$ -

Contact Information

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Departmental Budget Summary & Performance Snapshot

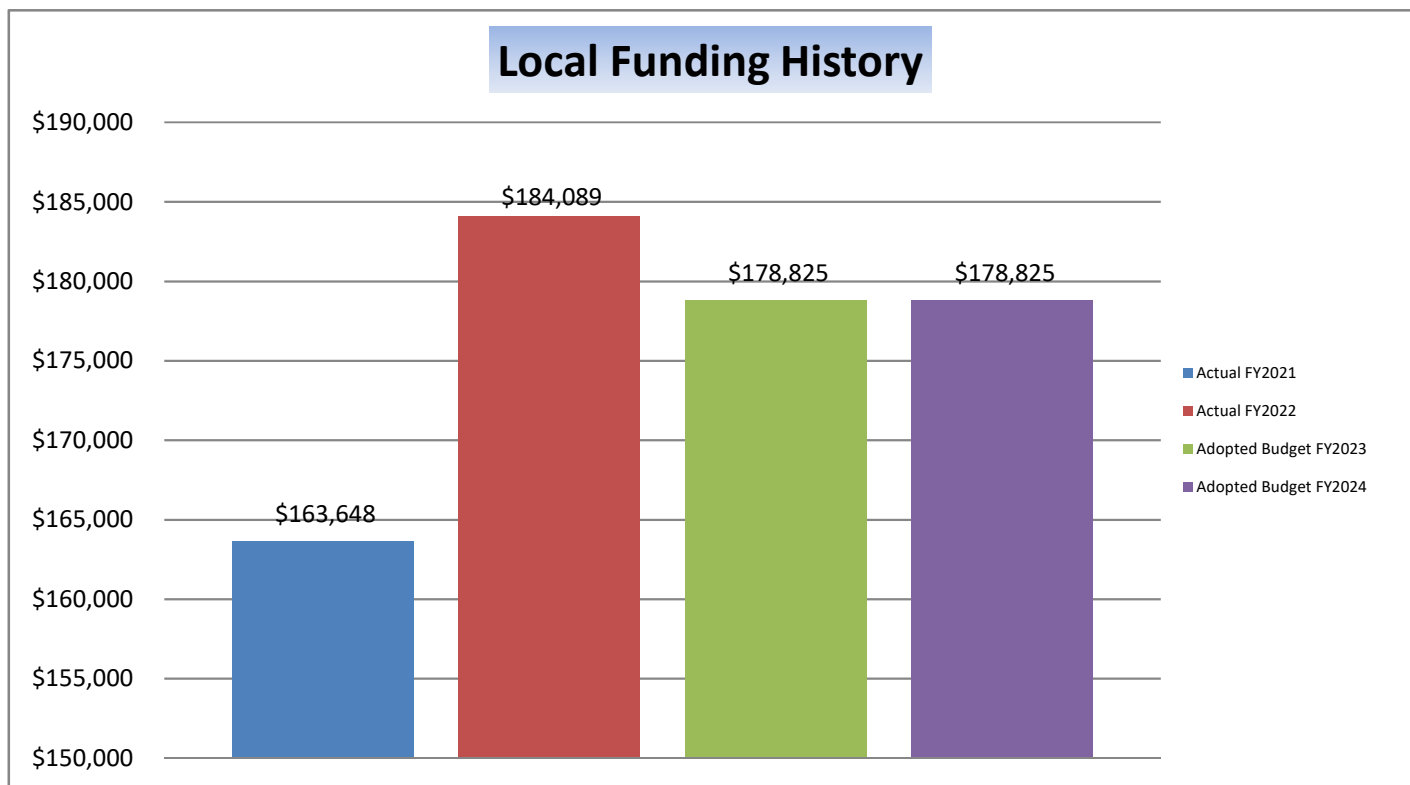
Department or Agency:	Tax Relief for the Seniors, Disabled and Disabled Veterans	Department Number:	101.5306
Fund:	General Fund	Function:	Health and Welfare

Department Description:

The Tax Relief for the Elderly and Disabled program provides full or partial exemption from real estate taxes for elderly or disabled individuals who meet specific income and net worth guidelines. The program is administered by the Commissioner of Revenue using guidelines established by the Board of Supervisors.

Expenditure History

Expenditure Category	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Other Operating Expenditures	163,648	184,089	178,825	178,825	0%
Capital Outlay	-	-	-	-	0%
Debt Service	-	-	-	-	0%
Total	\$ 163,648	\$ 184,089	\$ 178,825	\$ 178,825	0%



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2021	Adopted Budget FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
No County Positions	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Tax Relief for the Seniors, Disabled and Disabled Veterans	Department Number:	101.5306
Fund:	General Fund	Function:	Health and Welfare

Summary of Budget Increase/(Decrease) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/ (Decrease)
None	n/a		\$ -
TOTAL			\$ -

Contact Information

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Departmental Budget Summary & Performance Snapshot

Department or Agency:	Eastern Shore Community College	Department Number:	101.8110
Fund:	General Fund	Function:	Education

Mission Statement:

Your Eastern Shore Community College welcomes all learners by providing educational pathways and support services that expand aspirations and lead to a vibrant community.

Description of Services Provided:

Eastern Shore Community College (ESCC) is a member of the Virginia Community College System and serves the residents of Accomack and Northampton counties as a two-year institution of higher learning. ESCC offers degree and certificate programs as well as workforce training, community events, library services, adult basic education, English as a second language (ESL), and GED services. All ESCC library resources, facilities, and services are made available to high school students, teachers, and the Eastern Shore community at large. ESCC hosts the annual Eastern Shore Heritage Festival (which was cancelled in 2021 and 2022 due to COVID but will be brought back in fall 2023 in conjunction with a homecoming event for current and former students), various seminars and workshops, guest speakers, and other events open to the community. The Eastern Shore Literacy Council is housed on ESCC's campus, providing literacy education that is open to the public. The Academy for Lifetime Learning and the Science and Philosophy Group both utilize space at ESCC to host lectures and classes to the community. The College also partners with agencies such as Eastern Shore Community Services Board, Eastern Shore Coalition Against Domestic Violence, Foodbank of the Eastern Shore, and ESAAA/CAA to provide information on and access to the various services offered by these organizations.

Current Departmental Goals:

From the ESCC Strategic Plan:

- Recruit local businesses for internship opportunities ensuring the businesses are industry-diverse as well as employee diverse.
- Professional development for faculty and staff regarding equity and cultural competence
- Investing in student organizations and clubs
- Creating peer affinity groups on campus
- Identify needed skills for the 21st century, including local employers in the conversation, and assuring the skills are taught in the classes offered at ESCC
- Identify and resolve hurdles to program entry
- The College will continue to serve as a hub for community conversations
- Increase retention of current students; session to session and term to term
- Increase completion rates
- Increase the number of first-time students
- Promote and support extracurricular activities
- Routinely examine key trends across a variety of areas, including enrollment, population, demographics, etc.
- Ensure the college balances academic and workforce programs
- Build and leverage career pathways
- Increased use of skills-based learning in the workforce as opposed to a singular focus on credentials-based learning
- Increase the number of students that complete the FAFSA
- Increase the number of students that apply for financial aid through the ESCC Foundation scholarships
- Invest in marketing plans that promote affordable access
- Create and promote pathways to careers
- Contact to Career – combining career assessment and mentoring with experiential learning for all students in STEM-H programs.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Eastern Shore Community College	Department Number:	101.8110
Fund:	General Fund	Function:	Education

Accomplishments and Challenges in the last 2 fiscal years:

Accomplishments:

- 1) Continued delivery of quality academic education and training opportunities, including a successful transition to online instruction for almost all courses in 2020 due to COVID restrictions, and back to hybrid instruction for most of 2021. In FY22, we established a robust mixture of in-person, hybrid, and online instruction that meets the educational needs of the Shore. 2)
- 2) Fostered and advanced significant and productive education, economic and cultural partnerships, including new agreements with DARS, University Startups (mentoring and career assessment), and PSI (expanding testing).
- 3) Successful Adult Basic Education/ESL/GED programs, with a significant increase in ESL enrollment, and new program partnership with the Eastern Shore Regional Jail.
- 4) Continued consistent presence in local media, primarily local newspapers and billboards (2 new billboards scheduled to go up in the next two months).
- 5) Provided information to students concerning financial aid and support services available to assist in making education and skills training a reality. Additional coaching and advising support for students.
- 6) Credit enrollment has increased by 8% since 2019. Workforce has experienced a significant increase in programming, with an increase in enrollment and a corresponding increase in revenue of almost 50% since 2019.
- 7) Continued stability in key administrative positions - President and head of Workforce are in their third year with the college.
- 8) Lift of the reboot plan in mid-2022.
- 9) Upgrade of entire AV system in Workforce building

Challenges:

- 1) Possible declines in full-time equivalent enrollment causing a decrease in tuition revenue due to decreasing college-age population and increased online options.
- 2) Increasing need for financial support for students, especially emergency funding for tuition and non-academic supports.
- 3) Maintenance / upgrades in Workforce Development building (primarily HVAC systems).
- 4) VP of Academics has resigned effective 2/1/23; search currently underway for an interim with a goal of filling position permanently by 7/1/23.

Major Issues to Address in the Next Two Fiscal Years:

Continue to maintain a good balance of in-person / hybrid / online instruction modalities in order to serve as many students as possible.

Review of programming to ensure that we are offering programs that fill the needs of Eastern Shore employers.

Maintaining / expanding credentialing opportunities in Workforce. Governor Youngkin's focus on workforce development and centralizing it in the state could have an impact on our Workforce Development Services.

New Chancellor of the VCCS will be in place by July 1, 2023, which may change current priorities of the VCCS.

Changing demographics of the Eastern Shore (lower school age population, more immigrants) will impact our offerings and enrollment.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Eastern Shore Community College	Department Number:	101.8110
Fund:	General Fund	Function:	Education

Outcomes and Workload/Performance Measures:

A. Outcome 1: Credit Program Statistics

Measure Descriptions	FY21	FY22	Current Goal	Comments
1. Workload Measure - Number of students served	851	856	875	
2. Performance Measure - Number of credentials awarded	130	118	135	
3. Performance Measure - Number of transfer awards	45	38	45	

B. Outcome 2: Adult Education Statistics

Outcomes and Measure Descriptions	FY21	FY22	Current Goal	Comments
1. Workload Measure - Number of Adult Education students served	138	230	250	Decline from FY20 to FY21 is due to COVID.
2. Performance Measure - GED's awarded	4	8	20	
3. Performance Measure - Integrated Education and Training Programs	26	53	60	

C. Outcome 3: Learning Resources Center Statistics

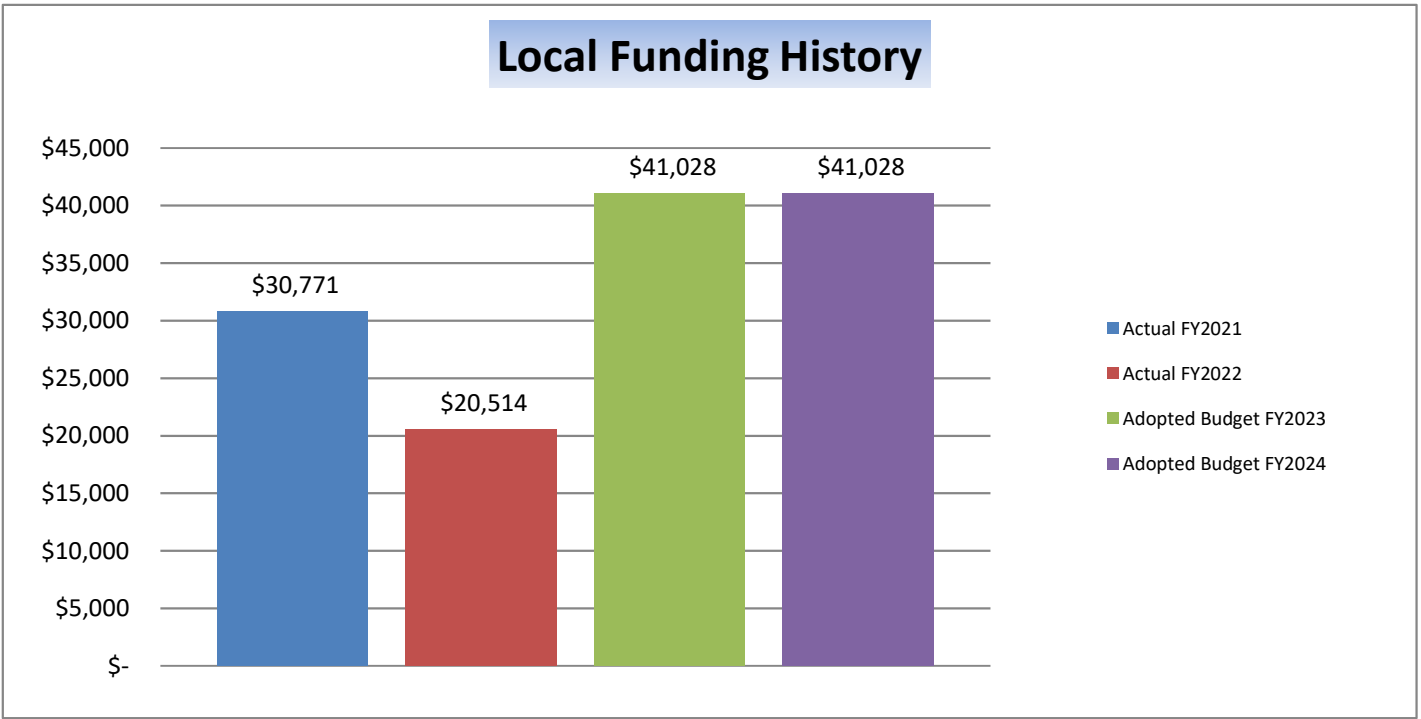
Outcomes and Measure Descriptions	FY21	FY22	Current Goal	Comments
1. Workload Measure - Community patrons served for materials and technology/instructional equipment	N/A	20	50	The library reopened to the community in early 2022, but usage has significantly decreased from pre-COVID times.
2. Performance Measure -Community utilization of Library Materials	N/A	250	300	The library reopened to the community in early 2022, but usage has significantly decreased from pre-COVID times.
3. Performance Measure - Utilization of technology/instructional equipment on and off campus	N/A	1	5	With the wide availability of technology in many places now, this may be a measure we need to re-evaluate.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Eastern Shore Community College	Department Number:	101.8110
Fund:	General Fund	Function:	Education

Expenditure History

Expenditure Category	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Operating Subsidy	\$ 30,771	\$ 20,514	\$ 41,028	\$ 41,028	0%
Total	30,771	20,514	41,028	41,028	0%



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2021	Adopted Budget FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
No County Positions	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
None	n/a	Recurring	\$ -
TOTAL			\$ -

Contact Information

Name:	Eve Belote	Address 1:	Eastern Shore Community College
Title:	Associate VP of Administration	Address 2:	29300 Lankford Highway
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Departmental Budget Summary & Performance Snapshot

Department or Agency:	Accomack County School Board Operating Subsidy	Department Number:	101.9301
Fund:	General Fund	Function:	Education

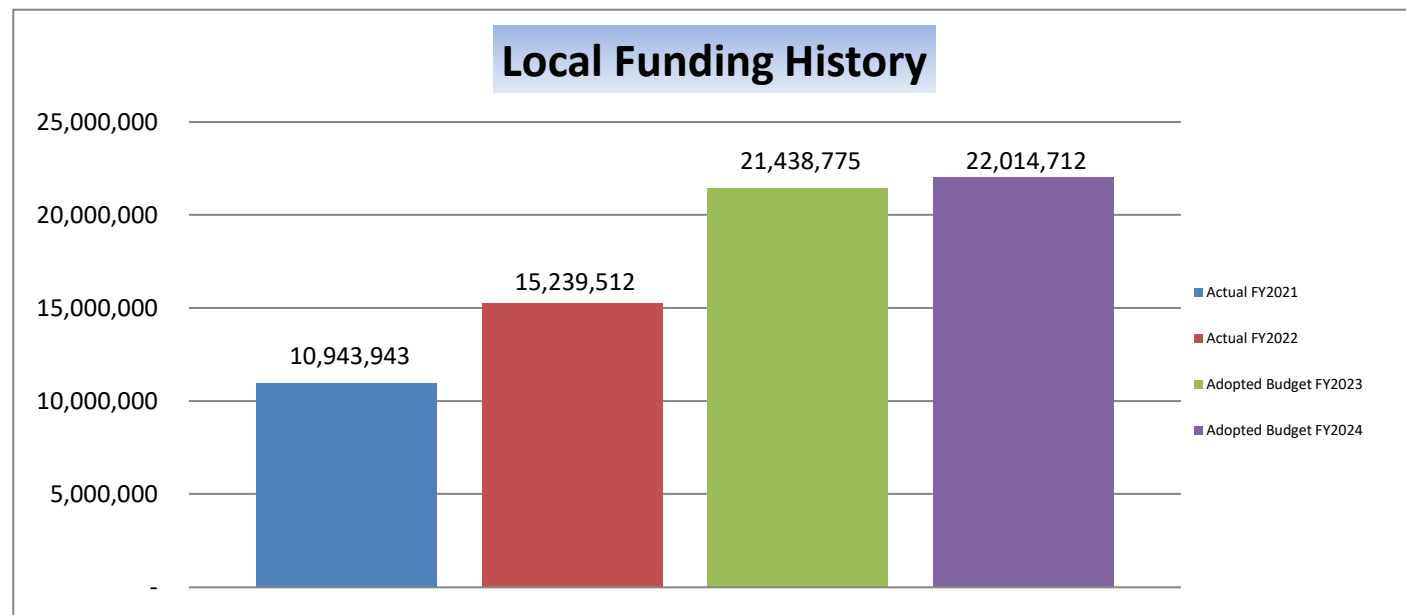
Department Description:

The Accomack County School Board is responsible for the education of approximately 4836 students in 11 public schools located throughout the County. The Accomack County School Board is a legal entity separate and distinct from the County. The School Board's operations are funded from County, State and Federal sources. The amounts below represent the County's local contribution towards the School Board's operations only. The School Board's total adopted budget can be found in the appendix of this document.

In addition to the local share below, the County also funds all debt service associated with public school construction and renovation. Information concerning school debt service requirements is located in the Debt Service portion of this section.

Expenditure History

Expenditure Category	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Operating Subsidy	10,943,943	15,239,512	21,438,775	22,014,712	3%
Capital Subsidy	-	-	-	-	0%
Total	10,943,943	15,239,512	21,438,775	22,014,712	3%



Summary of Budget Increase/(Decrease) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/ (Decrease)
Current year adjustment of revenue share	n/a	Recurring	\$ 575,937
TOTAL			\$ 575,937

Contact Information

Name:	Michael T. Mason, CPA	Address 1:	23296 Courthouse Avenue
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Telephone:	(757) 787-5714	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

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

Mission Statement:

To enhance the lives of its citizens and visitors, Accomack County Parks and Recreation will, within available resources, develop, maintain, provide and facilitate safe, affordable, environmentally pleasing, quality recreational programs and facilities that will enhance the quality of life in our community through diverse programs and excellent customer service.

Description of Services Provided:

The ACPR consists of four staff members, namely:

- 1 Manager
- 1 Departmental Secretary (shared with Human Resources)
- 2 Part-time Staff
- 1 Part-time Sports Coordinator

Each highly qualified staff member demonstrates skills and knowledge which enhance the Department in maintaining the daily operation of the office as well as planning activities and programs that benefit the community of Accomack County.

The Accomack County Parks & Recreation Department provides the following Programs/Activities:

Youth Basketball – Signups start second week in November. Games will start second week in January

Women Volleyball League – Starts early November ends early February

Men & Women Softball League – Starts late May and ends July

Youth Flag Football League: Males and females ages 5-8 and 9-12 are eligible to participate. Home games are held on one of the following fields: Mary N. Smith Cultural Enrichment Center, Arcadia or Nandua High School.

Pickle Ball: Pickle ball is played on the courts located at Sawmill Park (Summer months). This activity is free but participants must register to play.

Older Americans Extravaganza & Luncheon: Older Americans age 60 and older are invited to attend this free event that is held annually at the Chincoteague Community Center in May.

Annual Bicycle Drive: Accomack Parks and Recreation Department partners with WESR, Giddens Do-Drop Inn, Parksley and Saxis Fire Departments to provide new bicycles to youth of the Eastern Shore for Christmas. Several local businesses and community organizations also donate bicycles.

ACPR’S PARKS & FACILITIES

Parks: Sawmill Park (playground equipment, butterfly garden, concession stand, ballfield), Nandua Middle School (playground equipment and grills), Arcadia Middle School Complex, (ballfield, playground equipment, concession stand).

Tennis Court: Located on the grounds of Nandua High School

Driving Range: Located on the grounds of Pungoteague Elementary School

Departmental Budget Summary & Performance Snapshot

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

Outcomes and Workload/Performance Measures:

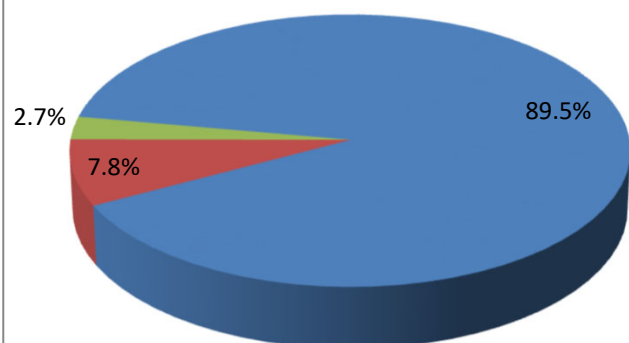
A. Outcome 1: We are effective and efficient.

Measure Descriptions	FY2020	FY2021	Current Goal	Comments
1. Workload Measure: Total number of leagues, program and activities.	23	-	25	
2. Performance Measure: Percentage of community citizens we are addressing with various services and activities.	65%	-	70%	
3. Performance Measure: Percentage of increase in participation in leagues and activities.	10%	-	15%	

Expenditure History

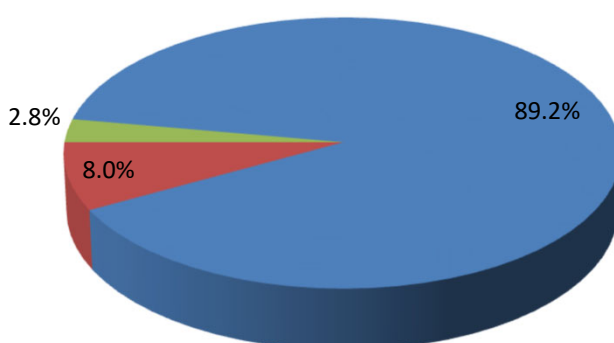
Expenditure Category	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	\$ 175,085	\$ 163,086	\$ 197,594	\$ 191,885	-3%
Other Operating Expenditures	22,430	31,213	17,299	17,299	1%
Capital Outlay	-	38,183	6,000	6,000	0%
Debt Service	-	-	-	-	0%
Total	197,515	232,482	220,893	215,184	1%

**Adopted Budget
FY2023**



■ Personnel Services
■ Other Operating Expenditures
■ Capital Outlay

**Adopted Budget
FY2024**



■ Personnel Services
■ Other Operating Expenditures
■ Capital Outlay

Departmental Budget Summary & Performance Snapshot

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

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2021	Adopted Budget FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Departmental Secretary	1.0	0.4	0.4	0.4	0%
Laborer	0.0	0.0	0.0	0.0	0%
Laborer Crew Leader	0.0	0.0	0.0	0.0	0%
Manager	1.0	1.0	1.0	1.0	0%
Sports Coordinator	0.8	0.5	0.5	0.5	0%
Special Events Coordinator	1.0	1.0	0.0	0.0	0%
Parks & Recreation Staff	0.0	0.0	1.0	1.0	0%
Total	3.8	2.9	2.9	2.9	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Employee 6.5% Salary Increase, Prior Year 5% Salary Increase, Department Reorganization and Benefit Cost Adjustments	n/a	Recurring	(5,709)
TOTAL		\$	(5,709)

Contact Information

Name:	Stewart Hall	Address 1:	24387 Joynes Neck Road
Title:	Deputy County Administrator	Address 2:	Post Office Box 134
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Telephone:	(757) 787-1468	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

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

Mission Statement:

To provide reliable, quality television programming from the Tidewater area to County residents who lack access to cable and satellite services. Manage the County's communication towers in a safe, compliant and cost-effective manner.

Description of Services Provided:

1. The County of Accomack began operating Translator Television (TTV) in 1979 for the purpose of providing Tidewater network broadcast television to households living in Accomack County. The following channels are retransmitted digitally from the tower located in Mappsville: WTKR, WAVY, WVEC, and WHRO.
2. Staff oversees the budget and plans for equipment replacements that are needed. Staff ensures that channel licenses and equipment changes are properly filed with the FCC.
3. Staff reviews requests for tower space, negotiates tower leases, and makes recommendations to the Board of Supervisors for final approval.
4. Staff supervises the translator television engineering consultant.
5. Staff is responsible for the management of three communication towers that are owned by the County: Craddockville tower, Accomac tower and the Mappsville tower.

Current Departmental Goals:

1. Security-related improvements are planned for both the Craddockville and the Mappsville tower sites. These sites are located in remote wooded locations and are prone to trespassing and vandalism. Both County staff and contractors have observed signs of unauthorized access. We plan to add cameras and fencing around each guy anchor.
2. Towers should be inspected according to TIA-222-H Annex J - Maintenance and Condition Assessment. The TIA-222-H standard recommends towers be inspected once every three years.
3. Perform the repairs identified in the Craddockville, Accomac and Mappsville tower inspection reports.

Departmental Budget Summary & Performance Snapshot

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

Accomplishments and Challenges in the last 2 fiscal years:

FY 2022:

1. Replaced failed lighting system components on the Craddockville tower.
2. Worked with lessee to perform equipment upgrades on the Mappsville tower.
3. Repaired loose cabling on the Accomac tower.
4. Worked with the Eastern Shore Amateur Radio Club to replace equipment installed on the Mappsville tower.

FY 2021:

1. Worked with multiple lessees to perform equipment upgrades on the Mappsville tower.
2. Worked with ESVA 911 to replace damaged antennas and mounts on the Accomac tower.
3. Worked with the Eastern Shore Amateur Radio Club to add additional antennas and remove one old antenna on the Craddockville tower.
4. Worked with Accomack County Public Schools to add an additional antenna to the Mappsville tower.
5. Performed a site-specific wind and ice study for the Mappsville tower, which provided a more refined loading criteria than the code-provided values. The code recommends a site-specific wind and ice study be performed, before using the values in the code. The site-specific study pulls historic data from various weather stations and airports around the tower, and uses that to establish wind and ice parameters. This resulted in reduced structural demand from environmental loading.
6. Repaired damaged lightning rod on the Accomac tower.
7. Repaired a failed top lighting beacon on the Accomac tower.
8. Inspected the Craddockville tower according to TIA-222-H Annex J - Maintenance and Condition Assessment.
9. Cleaned, primed and painted the Mappsville tower to protect the tower from further damage caused by corrosion.

Major Issues to Address in the Next Two Fiscal Years:

1. Performing tower maintenance and condition inspections and making the identified repairs will continue to be a top priority.

Departmental Budget Summary & Performance Snapshot

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

Outcomes and Workload/Performance Measures:

Outcome 1: Reliable translator TV service.

Measure Descriptions	FY2021	FY2022	Current Goal	Comments
1. Translator TV Uptime/Availability	4 major outages.	4 major outages.	To experience no major outages.	We experienced difficulty in measuring availability. No technical method of measuring exists with the current equipment. This measure is currently being tracked manually. A major outage is defined as one that lasts more than 30 minutes.
2. Number of requests for service responded to within 24 business hours.	100%	100%	100%	Translator TV viewers can contact the County for support via phone or email. Our commitment is to respond within 24 business hours.
3. Number of weekly site visits performed by the Translator TV engineer to perform routine maintenance.	Goal met.	Goal met.	Perform weekly site visits.	Weekly site visits will ensure the proper maintenance is performed, which will in turn increase overall reliability of the translator TV service. This is being tracked FY21 forward.

B. Outcome 2: Communication towers are maintained properly.

Outcomes and Measure Descriptions	FY2021	FY2022	Current Goal	Comments
1. Number of tower maintenance and condition assessments performed per TIA-222-H.	Goal met.	Goal met.	Inspect each tower once every three years.	Towers should be inspected according to TIA-222-H Annex J - Maintenance and Condition Assessment. The TIA-222-H standard recommends towers be inspected once every three years. To meet this goal, one tower should be inspected each year.
2. A structural analysis is performed by a qualified engineer before additional appurtenances are added to any County-owned tower.	Goal met.	Goal met.	As required.	If the change in loading is greater than 5%, a structural analysis must be performed to determine if the tower is able to support the new load.

Departmental Budget Summary & Performance Snapshot

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

Outcomes and Workload/Performance Measures:

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

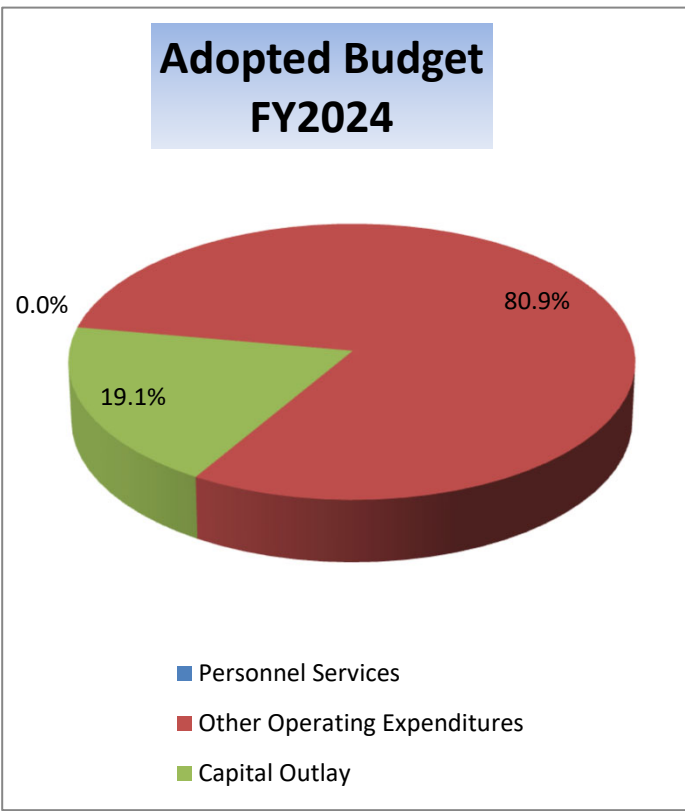
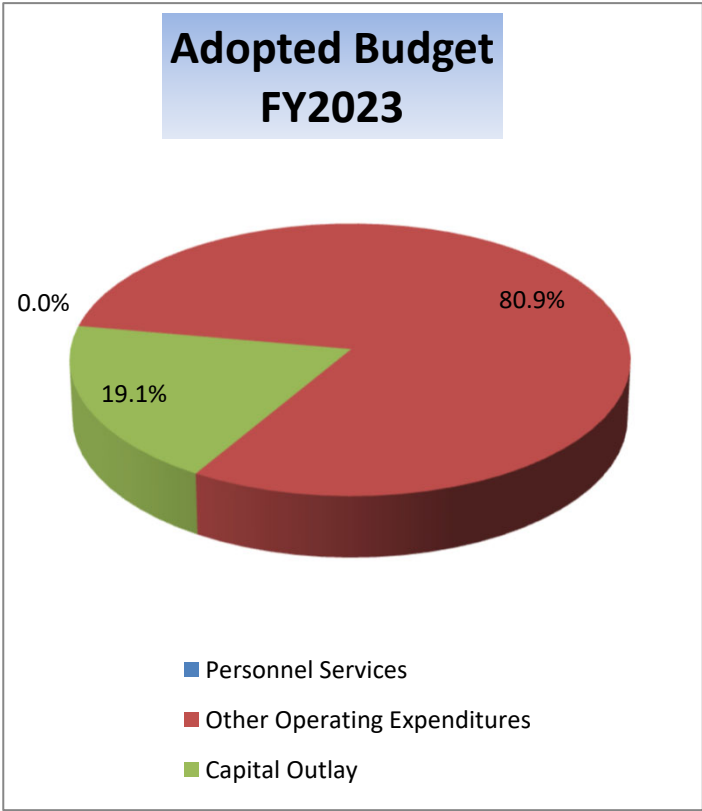
Outcomes and Measure Descriptions	FY2021	FY2022	Current Goal	Comments
1. Percentage of tower lighting failures lasting longer than 30 minutes reported to the FAA via a Notice to Airmen (NOTAM).	100%	100%	100%	FAA advisory circular 70/7460-1L requires a NOTAM be issued for any outage lasting longer than 30 minutes. 24/7/365 monitoring is in place to detect failures.
2. Number of lighting system inspections performed.	4	4	4 per tower per year.	Code of Federal Regulations Title 47 → Chapter I → Subchapter A → Part 17 → Subpart C → §17.47 requires inspections at intervals not to exceed 3 months for all automatic or mechanical control devices, indicators, and alarm systems associated with the antenna structure lighting to insure that such apparatus is functioning properly.
3. All applicable FCC licensing is maintained and current.	Goal met.	Goal met.	As required.	Operating Translator television requires licensing from the FCC.

Expenditure History

Expenditure Category	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Other Operating Expenditures	68,963	45,334	84,457	84,457	0%
Capital Outlay	-	-	20,000	20,000	0%
Debt Service	-	-	-	-	0%
Total	68,963	45,334	104,457	104,457	0%

Departmental Budget Summary & Performance Snapshot

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



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2021	Adopted Budget FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
None	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
None	n/a		\$ -
TOTAL			\$ -

Contact Information

Name:	Ben Fox	Address 1:	PO Box 620
Title:	Chief Information Officer	Address 2:	23296 Courthouse Av, Suite 204
Email:	bfox@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	757-787-5715	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Building & Grounds (Docks & Ramps)	Department Number:	101.4302
Fund:	General Fund	Function:	Parks, Rec. & Cultural

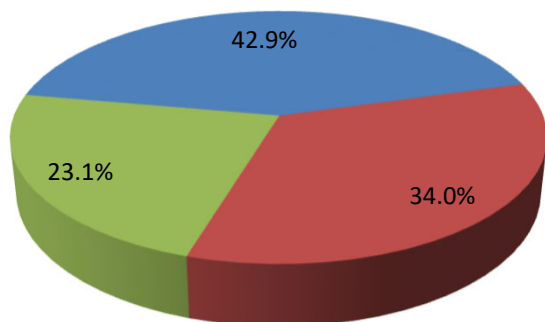
Department Description:

The County maintains twenty-two County owned docks and ramps providing recreation access to both the Chesapeake Bay and Atlantic Ocean. The Department of Buildings and Grounds oversees maintenance of these sites.

Expenditure History

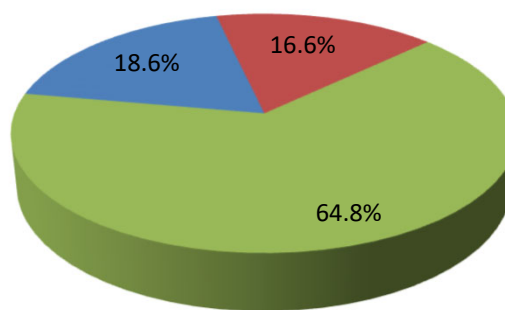
Expenditure Category	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	\$ 15,180	\$ 14,243	\$ 15,829	\$ 16,802	6%
Other Operating Expenditures	51,776	31,895	12,568	14,968	19%
Capital Outlay	27,418	1,151	8,515	58,415	586%
Debt Service	-	-	-	-	0%
Total	94,373	47,288	36,912	90,185	144%

**Adopted Budget
FY2023**



- Personnel Services
- Other Operating Expenditures
- Capital Outlay

**Adopted Budget
FY2024**



- Personnel Services
- Other Operating Expenditures
- Capital Outlay

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2021	Adopted Budget FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Facility Maintenance Technician	0.5	0.5	0.5	0.5	0%
Total	0.5	0.5	0.5	0.5	0%

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Building & Grounds (Docks & Ramps)	Department Number:	101.4302
Fund:	General Fund	Function:	Parks, Rec. & Cultural

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/ (Decrease)
Employee 6.5% Salary Increase, Prior Year 5% Salary Increase and Benefit Cost Adjustments	n/a	Recurring	\$ 973
Folly Creek - Portable Toilet	n/a	Recurring	2,400
Schooner Bay Boat Ramp - replace deck boards	n/a	Reserves	49,900
TOTAL			\$ 53,273

Contact Information

Name:	Stewart Hall	Address 1:	24420 Lankford Highway
Title:	Director of Public Works	Address 2:	P.O. Box 52
Email:	shall@co.accomack.va.us	City/State:	Tasley, VA
Telephone:	(757) 787-1468	Zip Code:	23441

Departmental Budget Summary & Performance Snapshot

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

Mission Statement:

ESPL MISSION STATEMENT: The ESPL System enhances the quality of life in Accomack and Northampton Counties. Its users enjoy free access to resources that document our community’s past, meet its present interests, and explore its future. ESPL VISION STATEMENT: The Eastern Shore Public Library System is an inviting environment for everyone. It enables lifelong learning, historical knowledge, and entertainment. ESVA HERITAGE CENTER MISSION STATEMENT: The Eastern Shore of Virginia Heritage Center of the Eastern Shore Public Library collects, preserves, and makes available to the public documents, images and rare published materials that record the rich and complex history of Accomack and Northampton Counties. ESVA HERITAGE CENTER VISION STATEMENT: The Eastern Shore of Virginia Heritage Center enables families to discover their history and write their own stories and those of their communities. The Center’s unique resources are accessible to scholars from everywhere.

Description of Services Provided:

Eastern Shore Public Library is requesting funding that meets the Accomack and Northampton County Regional Agreement of 75/25 cost sharing for operating expenses. The library’s operating budget is determined by calculating total expected expenses, subtracting the total State Aid and expected contributions and fees income, to arrive at a total of needed local government income. Expenses are based on current year-to-date expenses, cost of inflation, new program, equipment, or technology needs, are COLA for personnel. This year poses a difficult challenge with a State Aid reduction due to aid calculation policy changes by the Library of Virginia. The shortfall will need to be picked up by local government income.

The new fiscal year brings operating changes with the new ESVA Heritage Center. New staff are needed as well as new archival supplies. The goal is for the Heritage Center costs to not diminish library services. The grant-funded consultant determined that 30% of our operating costs should be allocated to the Heritage Center, based on its footprint in the new building. Fortunately, the ESPL Foundation has secured grant funding to offset equipment and supply costs to date.

The Eastern Shore Public Library serves the citizens of Accomack and Northampton counties through two branches in Accomack and Nassawadox and two affiliated libraries, the Island Library on Chincoteague and the Cape Charles Memorial Library in the Town of Cape Charles. Services and administrative support has been growing for Tangier residents and their Muddy Toes Public Library, but a formal agreement with their museum/library board does not exist at this time.

ESPL has 7 full-time employees and 8 part-time employees. The four locations have more than 112,048 volumes in print, a decrease of 934 from last year to manage the regional library collection in preparation for the move to the new library and all libraries are struggling for shelf-space to meet our readers’ demands. Interlibrary loans from outside our system increased 22%, an indication that ESPL’s reading needs are demanding. ESPL added 6,986 new print items to its collections all cataloged by ESPL technical services staff with preparatory help from volunteers. Patrons now have access to over 223,493 titles in E-books and Audio Visual formats, an increase of 28,958, to meet the increase demand and to reduce processing costs. Friends groups’ donations have supported this increase.

Departmental Budget Summary & Performance Snapshot

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

Description of Services Provided (continued):

Library use has rebounded to near pre-COVID activity. Circulation increased 39% to 96,889, bucking the trend of many other library systems' that have decreased use. ESPL staff innovations with new technology and search engines and public outreach have focused on regaining community use and attracting new patrons. Library visits increased from 17,514 to 83,338. 2,041 people attended 69 programs. More programs would have been offered, but uncertainties about moving inhibited planning.

ESPL also provides access to free informational databases which can be accessed in the library or remotely through the library website. The Library of Virginia provides Virginia public libraries FindItVA resources that include free online courses, career resources, and legal forms. Titles include: JobNow, VetNow, and HelpNow. New reading formats include VOX children's audio-picture book combos, Great Courses college lecture series, and Walking Classroom.

848 additional residents now have library cards! This is a 17% increase from the prior year. 11,645 individuals have library cards. This is a decrease of 5,638 patrons due to a "purging" of our registration database as part of our system upgrades. This makes for a truer figure of actual patrons that use the library. ESPL plans assisted Tangier History Museum's Muddy Toes Public Library by providing books, assistance, children's activity packets, shelving, and promoting library e-resources. Books are mailed to patrons in Tangier. A traveling Library of Virginia history exhibit was displayed at the Tangier Combined School in November 2022.

The Eastern Shore Public Library's four locations offer 26 public access computers. Wireless internet connections is available in all four locations with outdoor access at Accomac and Nassawadox. Three AWE early literacy computer stations provided by a grant and Friends donations are available for children. iPad tables make 6 tablets available for children's use as well as 16 available for programs. Our public computers were used 4,918 times, a 47% increase as patrons begin returning to the library post-COVID.

Visits to the library's homepage was 99,612, a 35% increase. A new website design, funded by the Library of Virginia, engaged more patrons and increased use. The design makes finding resources on the website easier. A new website was created for the Heritage Center due to its unique content and search demands. This was a grant-funded project. Library catalog searches was 99,304; this decrease is likely due to patrons returning to the libraries to browse rather than search from home. ESPL has 1,728 Facebook followers, a 20% increase, plus other followers on the several other Facebook pages the libraries manage.

Current Departmental Goals:

- 1.. Commit qualified staffing to provide service to patrons of the Heritage Center and Miles Files.
2. Open the new regional library with full hours of operation and with planned programming.
3. Be in compliance with minimum wage changes and provide fair compensation to retain skilled staff.

Departmental Budget Summary & Performance Snapshot

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

Accomplishments and Challenges in the last 2 fiscal years:

Like most organizations, ESPL has struggled to retain and hire staff. Low compensation, interacting with the public, and required technical and interpersonal skills create challenges in recruiting. Housing costs and shortages also deter prospective employees. This has resulted in reduced hours of operation and system delivery service. Recent new hires will bring hours and services back to six days a week. A decrease in overall hours of operation will continue. The stop-and-start planning for moving to the new regional library has affected programing and budgeting. Staff have made use of pandemic related closures to prepare for the move. This should be resolved in 2023.

Major Issues to Address in the Next Two Fiscal Years:

1. Provide Chincoteague Island Library staff for all 42 hours of operation, an increase of 18 hours, part-time library specialist, based on request by CIL Board and volunteers. This goal is not in the FY23 budget plan.
2. Support ESPL personnel plan to provide public services to meet community demand and staff the Heritage Center.
3. May need to replace the delivery van.

Outcomes and Workload/Performance Measures:

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

Measure Descriptions	FY2021	FY2022	Current Goal	Comments
1 Number of registered borrowers; number of library visits	16,425	11,645		Purged patron database of 5,638 inactive users. Part of overdue database maintenance/upgrade.
2. Total items circulated.	69,853	96,889		
3 Number of items added	10,330	6,986		

Departmental Budget Summary & Performance Snapshot

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

Outcomes and Workload/Performance Measures (continued):

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

Outcomes and Measure Descriptions	FY2021	FY2022	Current Goal	Comments
1. Number of internet sessions on public computers.	3,333	4,918		
2. Retrieval of Electronic Information.	8,446	7,617		
3. Number of searches of library's online catalog	105,073	99,304		Return of patrons into library reduced home searches.

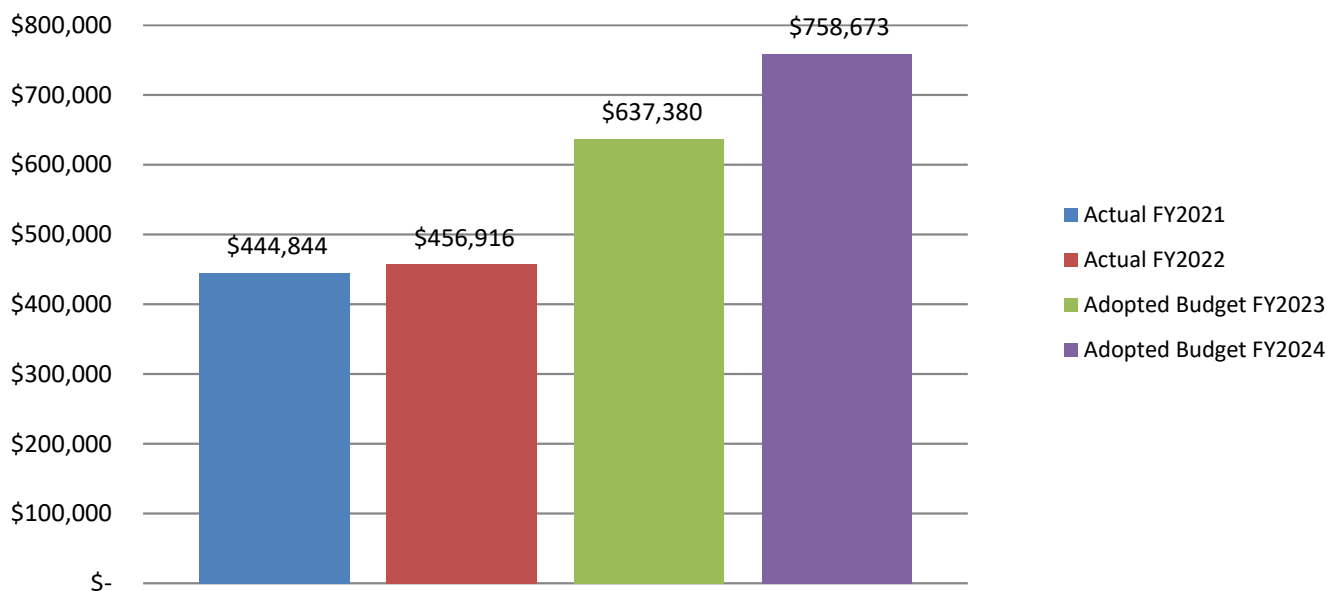
C. We provide quality programs for the citizens of the Eastern Shore

Outcomes and Measure Descriptions	FY2021	FY2022	Current Goal	Comments
Attendance at in-person programs	4807	2041		Did not hold virtual programs.
Number of complaints about program subject matter.	0	0		
Summer Reading Program participants	168	1,027		

Expenditure History

Expenditure Category	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Operating Subsidy	\$ 444,844	\$ 456,916	\$ 637,380	\$ 758,673	19%
Total	444,844	456,916	637,380	758,673	19%

Local Funding History



Departmental Budget Summary & Performance Snapshot

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

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2021	Adopted Budget FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
No County Positions	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/ (Decrease)
REGIONAL AGREEMENT RE-BALANCE	n/a	Recurring	\$ 36,746
HERITAGE CENTER	n/a	Recurring	\$ 84,547
TOTAL			\$ 121,293

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Departmental Budget Summary & Performance Snapshot

Department or Agency:	Accomack-Northampton Planning District Commission	Department Number:	101.8101
Fund:	General Fund	Function:	Community Development

Mission Statement:

The primary mission of the A-NPDC is to respond to local government requests for assistance in planning and managing growth in the region. This includes: implementing regional plans and administering regional programs at the request of the localities; assisting with the development of affordable housing and healthy communities; helping with the protection and wise use of natural resources; encouraging economic development of the region; convening appropriate stakeholders and identifying sources of funding; and assisting with outreach to local citizens on issues of regional and local concern.

Description of Services Provided:

1. Planning assistance to local government including identifying and applying for funds for special projects, preparing grant applications not otherwise funded, and researching funding options for future development and planning projects.
2. Provide management assistance to local government in relation to housing projects. These include VCDBG projects, flood elevation projects, development projects, and hazard mitigation projects.
3. Management assistance to local housing organizations in administering various federal and state programs. These include housing counseling and foreclosure counseling, ongoing rental assistance to low-moderate income clients, property management, indoor plumbing projects, homeownership programs, and affordable housing development projects.
4. Management assistance related to community development including sewer projects, recreational trail development, and other economic and planning projects.
5. Management assistance related to transportation projects including the annual Virginia Department of Transportation (VDOT) Rural Transportation Planning Assistance Program, and assisting with management and administration of local VDOT Enhancement projects.
6. Management assistance relating to natural resources including public access projects, water supply inundation, household hazardous waste collection, climate adaptation and coastal resiliency, septic pump-out, working waterfronts, marine spatial planning, and responding to requests from local Towns for comprehensive planning.
7. Replace GreenWorks assistance. Wastewatchers has wound down its activities. In place of Greenworks, continue to keep the 2021 Eastern Shore of Virginia Regional Housing Plan up to date. Prepare reports and track progress across the regional on the identified housing goals.
8. Management Assistance Community Partners of the Eastern Shore (CPES), the Local Planning Group for the Balance of State Continuum of Care. Assist CPES partners with redesign of the homeless program grants.
9. Provide housing counseling and education services in multiple areas including home ownership, default, post

Current Departmental Goals:

1. The Commission has identified four programmatic priority areas as part of a Strategic Plan process: Affordable Housing and Community Development, Natural Resources Protection, Regional Transportation Planning and Planning Technical Assistance for Counties and Municipalities. Staff will continue to work closely with the localities in these areas.
2. Continue to respond to local government requests by offering grant application assistance, planning assistance, and grant management assistance.
3. Continue to operate a regional housing counseling program, including providing individual counseling and financial workshop sessions. The A-NPDC staff will continue to provide the much-needed pre-purchase housing counseling, financial literacy education, foreclosure prevention counseling, and rental housing education to local families.
4. Continue staff development and educational opportunities.
5. Carry out Eastern Shore Navigable Waterways Committee workplan.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Accomack-Northampton Planning District Commission	Department Number:	101.8101
Fund:	General Fund	Function:	Community Development

Accomplishments and Challenges in the last 2 fiscal years:

1. The A-NPDC staffs the ESVA Regional Navigable Waterways Committee. Seven studies of dredging needs (in Accomack; Quinby, Wachapreague and Folly Creek and in Northampton; Hungars, Nassawadox, Red Bank and Kings Creek) are either complete or underway. The first project to complete dredging is underway at Kings Creek. The Eastern Shore Regional Navigable Waterways Committee meets quarterly to discuss dredging and beneficial needs in the region and coordinates with the Coast Guard and Army Corp.
2. Staff obtained \$1,000,000 to build ten new affordable units. The first four will replace houses without indoor plumbing in the Town of Exmore.
3. The CBDG housing rehabilitation project at Gospel Temple/Adams Crossing is complete. The Parksley CBDG downtown improvements are underway. Business facades will be improved in 2023.
4. A-NPDC planning staff completed or updated the ESVA Hazard Mitigation Plan, Water Supply Plans for both Counties, the ESVA Comprehensive Economic Development Strategy, Indoor Plumbing Needs Assessment Report, ESVA Bicycle/Pedestrian Plan, and Regional Litter Impacts Assessment. Staff coordinated regional planning groups including the Ground Water Committee, Climate Adaptation Working Group, Navigable Waterways Committee, Transportation Technical Advisory Committee, Coastal Virginia Ecotourism Alliance, and Economic Development Committee.
5. A-NPDC staff administered the Eastern Shore of Virginia Revolving Loan Fund and is managing loans for a Onancock small business.
6. A CDBG housing rehabilitation project has been awarded for the Town of Onancock. Management team meetings have begun. Demolition contracts have been advertised.
7. A CDBG Urgent Need application for the Makemie Park area to repair their failing community septic system has been awarded. Twenty-one systems have been bid.
9. A-NPDC staff administered two Virginia Department of Environmental Quality (VDEQ) septic pump-out grants. One grant looks to improve the Chesapeake Bay Watershed in Accomack and Northampton Counties while the other grant is more geographically focus on the EPA approved Water Quality Implementation Plan for the Gulf, Barlow, Mattawoman, Jacobus, Hungars Creek, and recently added Kings Creeks.
10. The A-NPDC partnered with Accomack County to administers the Virginia Department of Emergency Management (VDEM) Hazard Mitigation Grant Program (HMGP) DR-4291 , a scattered-site elevation project for ten households in Accomack County. Staff also partnered with the County to apply for additional elevation/acquition under the VDEM HMGP DR-4001 & DR-4411 application.
11. A-NPDC obtained a CDBG planning grant for East Horntown Housing Improvements.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Accomack-Northampton Planning District Commission	Department Number:	101.8101
Fund:	General Fund	Function:	Community Development

Major Issues to Address in the Next Two Fiscal Years:

1. Assist the Town of Chincoteague with feasibility of the reuse of the Historic 1930 Chincoteague Firehouse.
2. Assist Accomack County with repairing the existing failing Makemie Park septic system.
3. Complete the FEMA required multi-jurisdictional Regional Hazard Mitigation Plan 5-year update.
4. Assist Accomack County with the DHCD CDBG COVID-19 Urgent Need Program.
5. Assist the Town of Onancock in the administration for the Northeast Neighborhood Revitalization Project.
6. Assist the Town of Parksley in the administration of the CDBG Mainstreet Revitalization.
7. Assist Accomack County in the administration of the VDEM HMGP projects.
8. Assist Accomack County in the administration and close out of the Gospel Temple/Adams Crossing Neighborhood Revitalization CDBG.
9. Assist Accomack County with the DHCD CDBG Planning Grant for East Horntown.
10. Assist Northampton County with the DHCD CDBG Planning Grant for Holland Lane.
11. Assist the ESVHA and A-NRHA, staffed by the A-NPDC, develop new affordable and workforce development housing in Accomack and Northampton Counties.
12. Assist ESVHA and A-NRHA, staffed by the A-NPDC, manage over 200 units in Accomack and Northampton Counties.
13. Assist Accomack and Northampton in siting and constructing ten new affordable units. The first four will be redevelopment of four housing units at the Occohannock Neck property.
14. Assist Northampton County in dredging of Kings Creek Channel.
15. Continue identifying waterways in Accomack and Northampton to complete preliminary dredging work.
16. Complete the preliminary dredging projects for Accomack and Northampton County.
17. Assist Northampton County is completing a dredging application to the VPA for a waterway and research other potential funding sources.
18. Assist the Town of Tangier in completing a feasibility study for a beneficial use project of dredged material and research funding sources.

Outcomes and Workload/Performance Measures:

Measure Descriptions	FY2021	FY2022	Current Goal	Comments
1. Workload Measure Number of new state and federal grant applications submitted.	15	12	18	
2. Performance Measure : Total state and federal funds secured in FY which matched local funds.	\$6,200,000	\$5,400,000	\$6,000,000	
3. Performance Measure: Number of localities and organizations that received grant funds through our efforts. Note that each entity could receive several in the same FY.	13	12	12	

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Accomack-Northampton Planning District Commission	Department Number:	101.8101
Fund:	General Fund	Function:	Community Development

Outcomes and Workload/Performance Measures:

B. Outcome 2: We assist localities/agencies in managing projects.

Outcomes and Measure Descriptions	FY2021	FY2022	Current Goal	Comments
1. Workload Measure Number of projects administered by the A-NPDC	51	53	54	
2. Performance Measure Construction and client services dollars expended in the local economy as a result of these projects.				
3. Performance Measure Number of housing units, infrastructure, or construction improvements.	54	58	52	

C. Outcome 3: We provide housing services to low-moderate income citizens

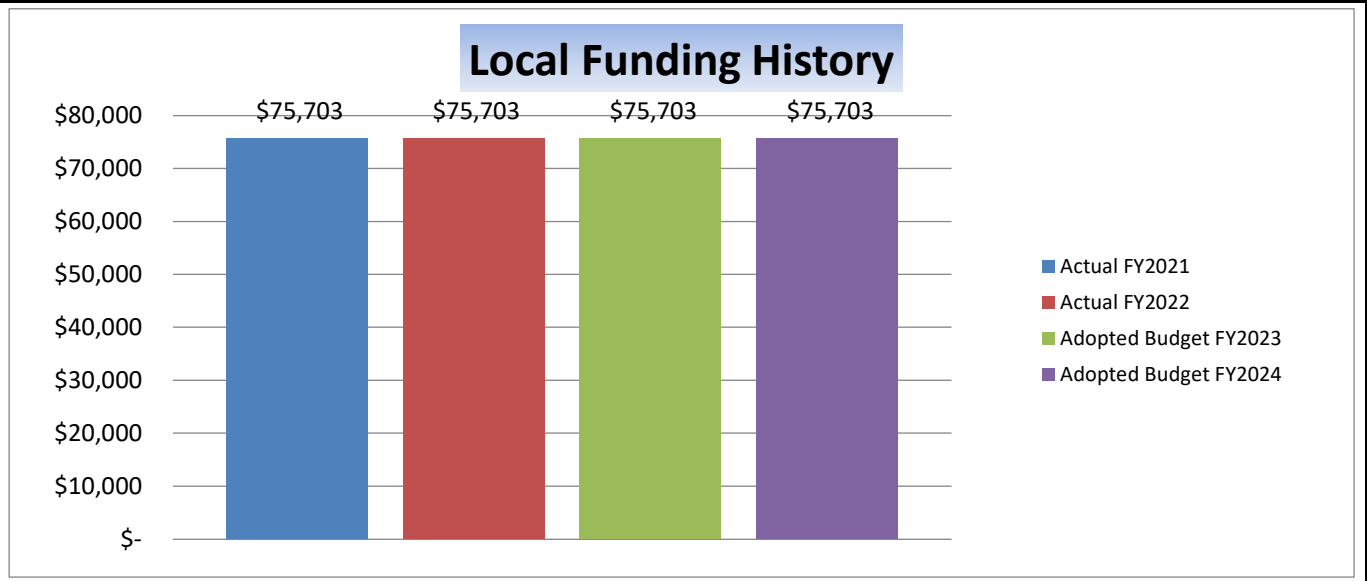
Outcomes and Measure Descriptions	FY2021	FY2022	Current Goal	Comments
1. Workload Measure Total number of housing services clients assisted.	1025	1050	1050	
2. Performance Measure Number of clients below 50% of Area Median Income	925	814	900	
3. Performance Measure Number of clients who received financial literacy, homeownership counseling, or foreclosure/mortgage counseling	225	236	200	

Expenditure History

Expenditure Category	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Operating Subsidy	\$ 75,703	\$ 75,703	\$ 75,703	\$ 75,703	0%
Total	75,703	75,703	75,703	75,703	0%

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Accomack-Northampton Planning District Commission	Department Number:	101.8101
Fund:	General Fund	Function:	Community Development



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2021	Adopted Budget FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
No County Positions	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
None	n/a		\$ -
TOTAL			\$ -

Contact Information

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Departmental Budget Summary & Performance Snapshot

Department or Agency:	Eastern Shore of Virginia Housing Alliance	Department Number:	101.8103
Fund:	General Fund	Function:	Community Development

Mission Statement:

The Eastern Shore of Virginia Housing Alliance (formerly Accomack-Northampton Housing and Redevelopment Corporation) is a nonprofit organization that provides new and rehabilitated affordable housing, either to rent or to own, to residents of Accomack and Northampton counties.

Description of Services Provided:

1. Work with the localities and Virginia Department of Housing & Community Development (DHCD) to provide indoor plumbing to families lacking complete or partial indoor plumbing or non-potable water.
2. Continue to secure funding through DHCD for the Virginia Homeless Solutions Program and other programs as available to provide services to address the needs of the local homeless and displaced community.
3. Continue to search for additional opportunities to meet the housing needs of low-moderate income of Accomack and Northampton counties.
4. Manage Pine Street Apartments in Onancock, a 30 unit apartment complex built in 1989. The apartment complex continues to receive excellent reviews from the funding agency, USDA-Rural Development, and from the community. The Rehab Investment totals \$3.7 million.
5. Work with localities and DHCD to provide rural homeowner rehabilitation to families in Accomack and Northampton Counties.
6. Manage Bailey Road Apartments, a 24 unit apartment complex built in 2019.
7. Provide general rehabilitation or substantial reconstruction for unrepairable houses.
8. Manage three scattered-site single-family units in Bayview.
9. Work to increase affordable housing stock in Accomack and Northampton Counties.

Current Departmental Goals:

1. Work with DHCD to provide maximum availability of Indoor Plumbing Rehabilitation/FLEX funds.
2. Partner with the local Continuum of Care Agencies (Community Partners of the Eastern Shore) to offer free housing counseling and homeless solutions services to local residents.
3. Hold quarterly management meetings with East Coast Properties for maintenance planning.
4. Complete predevelopment activities for Workforce Development Housing options in Accomack and Northampton Counties.
5. Identify site for developing new affordable housing stock in Accomack and Northampton Counties.
6. Build 2 to 4 homes and rehabilitate 2 homes through the IPR Flex program. One in Accomack County and one is Northampton County.

Accomplishments and Challenges in the last 2 fiscal years:

1. The ESVHA has administered the Indoor Plumbing Rehabilitation Program for many years. The program rehabilitates houses lacking indoor plumbing or has non-potable water. The program rehabilitates or builds new houses to replace unrepairable houses. The ESVHA was able to complete two houses in FY2021. The waiting list has 54 applicants in need of general rehabilitation/non-indoor plumbing repairs.
2. The ESVHA manages three rental properties in the Bayview subdivision.
3. The ESVHA has partnered with Community Partners of the Eastern Shore in FY 2022 to provide services to the homeless population. Staff assisted in the annual homeless point-in-time count by working overnight to better count individuals who were sleeping in cars.
4. The ESVHA has begun construction on two homes in Exmore. Work is being done to build 4 duplexes in Cheriton.
5. Staff constructed 5 homes in the Gospel Temple/Adams crossing Project Area.
6. One rehabilitation and 3 substantial reconstruction projects were completed through the IPR program.
7. Staff was funded to rehabilitate 10 homes and demolish 6 homes in the Northeast Neighborhood of Onancock.
8. Staff has partnered with VDH to assist 7 families with well and septic replacements.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Eastern Shore of Virginia Housing Alliance	Department Number:	101.8103
Fund:	General Fund	Function:	Community Development

Major Issues to Address in the Next Two Fiscal Years:

1. Increase the supply of affordable housing.
2. Provide indoor plumbing for two to four clients.
3. Continue to develop model communities. Obtain resources to relocate families and remove substandard houses with no indoor plumbing in Exmore and replacing with affordable homeowner units. Obtain funding to complete farmworker housing.
4. Outreach to address new client needs.
5. Continue the partnership with the Community Partners of the Eastern Shore to ensure episodes of homelessness are rare, brief and non-recurring.
6. Provide general rehabilitation repairs to two to four clients.
7. Increase pre-qualified contractor participation.

Outcomes and Workload/Performance Measures:

A. Outcome 1: We rehabilitate homes lacking complete indoor plumbing.

Measure Descriptions	FY2021	FY2022	Current Goal	Comments
1. Workload Measure Total number of clients seeking assistance in rehabilitating a home lacking complete indoor plumbing	35	52	52	
2. Performance Measure Number of homes rehabilitated that lacked complete indoor plumbing	3	2	2	
3. Performance Measure Total construction dollars expended in the local community, including match funds	\$630,000	\$450,000	\$600,000	

B. Outcome 2: We own, manage existing housing and develop affordable housing.

Outcomes and Measure Descriptions	FY2021	FY2022	Current Goal	Comments
1. Workload Measure Number of units owned and managed by the ESVHA	57	57	67	Working on new development deals including potential rehab.
2. Performance Measure Percentage of ESVHA rental units under lease	98%	98%	98%	New complex led to higher vacancies since units were developed together.
3. Performance Measure Number of new units added to inventory	0	0	0	

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Eastern Shore of Virginia Housing Alliance	Department Number:	101.8103
Fund:	General Fund	Function:	Community Development

Outcomes and Workload/Performance Measures:

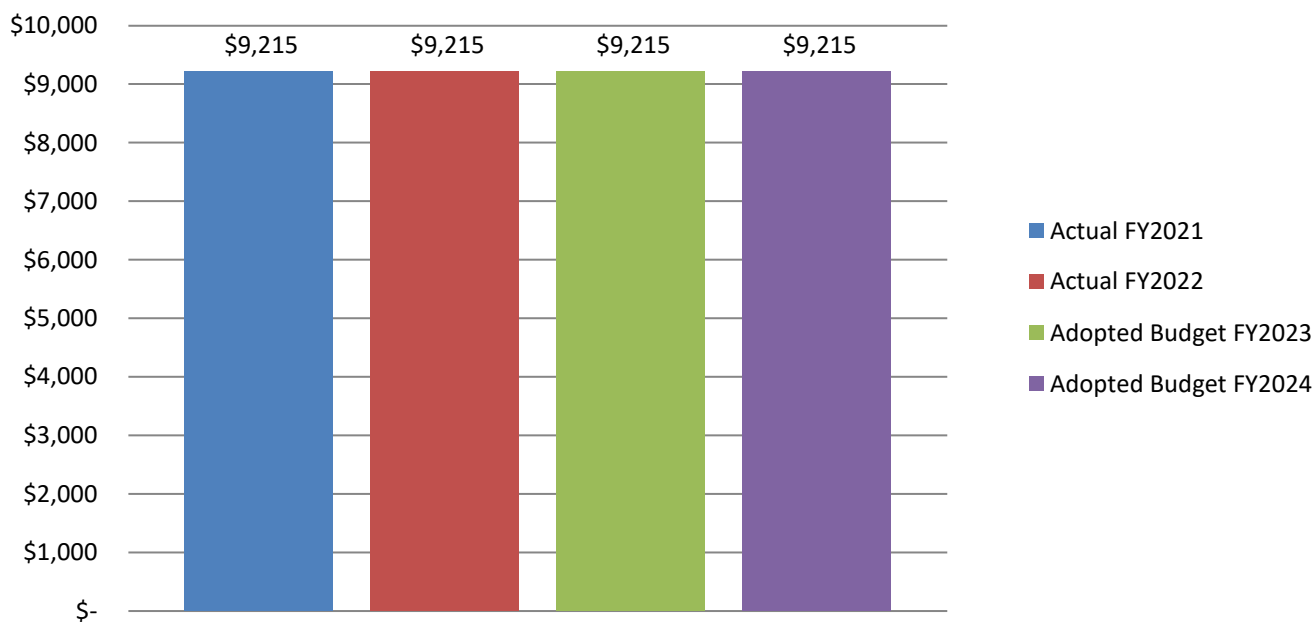
C. Outcome 3: We partner with local agencies to eradicate homelessness.

Outcomes and Measure Descriptions	FY2021	FY2022	Current Goal	Comments
1. Workload Measure Clients seeking homelessness assistance	275	137	150	Early expenditure of shelter funding led to a significant dip in assessment inquiries of those seeking homeless assistance.
2. Performance Measure Counseling provided to all. Number of clients receiving financial assistance.	40	22	30	Lower numbers as other agencies that do not participate in the CoC distributed assistance throughout the community. This may be the "new normal".
3. Performance Measure VHSP funds utilized towards direct assistance	\$200,000	\$171,000	\$130,000	Lower expenditures due to the facts noted above.

Expenditure History

Expenditure Category	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Operating Subsidy	\$ 9,215	\$ 9,215	\$ 9,215	\$ 9,215	0%
Total	9,215	9,215	9,215	9,215	0%

Local Funding History



Departmental Budget Summary & Performance Snapshot

Department or Agency:	Eastern Shore of Virginia Housing Alliance	Department Number:	101.8103
Fund:	General Fund	Function:	Community Development

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2021	Adopted Budget FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
No County Positions	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
None	n/a		\$ -
TOTAL			\$ -

Contact Information

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Telephone:	757-787-2936 X116	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Erosion and Sediment Control	Department Number:	101.8106
Fund:	General Fund	Function:	Community Development

Mission Statement:

Administer and enforce the erosion and sediment control program across the County with the goal of balancing sustainable development with preserving and protecting the natural resources of the County.

Description of Services Provided:

Review Erosion and Sediment Control (E&S) Plans, prepare and issue E&S permits, conduct E&S site inspections, and enforce E&S regulations. Confer and correspond with landowners and/or their agents regarding applications, site evaluations, and violations. Maintain and update E&S Ordinance.

Manage Chesapeake Bay Preservation Act Program and Chesapeake/Atlantic Preservation Area (CAPA). Review CAPA Exception applications, conduct field evaluations, and investigate buffer violations. Prepare and mail CAPA septic pump-out notification letters. Prepare staff reports and recommendations for Bay Act variances and present to the Board of Zoning Appeals (BZA).

Provide support for Wetlands Board activities, including meeting with applicants and regulatory personnel, performing field site visits and providing technical assistance during meetings.

Current Departmental Goals:

Our goals still include performing as many site visits as possible on all active construction projects to verify that erosion potential is kept to a minimum.

Accomplishments and Challenges in the last 2 fiscal years:

It has been a challenge to maintain daily operations during the vacancy created when the department director left in mid-July but staff has worked well to maintain current service levels.

Staff has supported the transition of leadership for the Wetlands Board and meeting materials, supporting documentation and staff review via field inspections have provided the necessary information for the Wetlands Board to deliberate and make decisions.

Major Issues to Address in the Next Two Fiscal Years:

Continue to review and, in conjunction with the County Attorney, update our County Code sections to match the state. Monitor anticipated growth in key areas of the County and position staff to respond accordingly.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Erosion and Sediment Control	Department Number:	101.8106
Fund:	General Fund	Function:	Community Development

Outcomes and Workload/Performance Measures:

A. OUTCOME 1: Number of inspection per month

Measure Descriptions	FY2020	FY2021	Current Goal	Comments
1. Workload Measure: perform at least one inspection per month per project	100% of all projects	100%	100% of all projects	
2. Performance Measure: All inspections get transferred to electronic data and stored in the proper electronic folder along with site photos.	100%	100%	100%	
3. Performance Measure: Inspection reports are completed in a timely fashion and as appropriate entered into Energov system			entered in real time or transferred weekly	

B. Outcome 2: Improve Drawing storage

Outcomes and Measure Descriptions	FY2020	FY2021	Current Goal	Comments
1. Workload Measure: Develop new as-built drawing storage process	Use the process for 100% of all projects	Use the process for 100% of all projects	Eliminate old incomplete flat file storage system	

C. Outcome 3: Complete project reviews in a timely manner

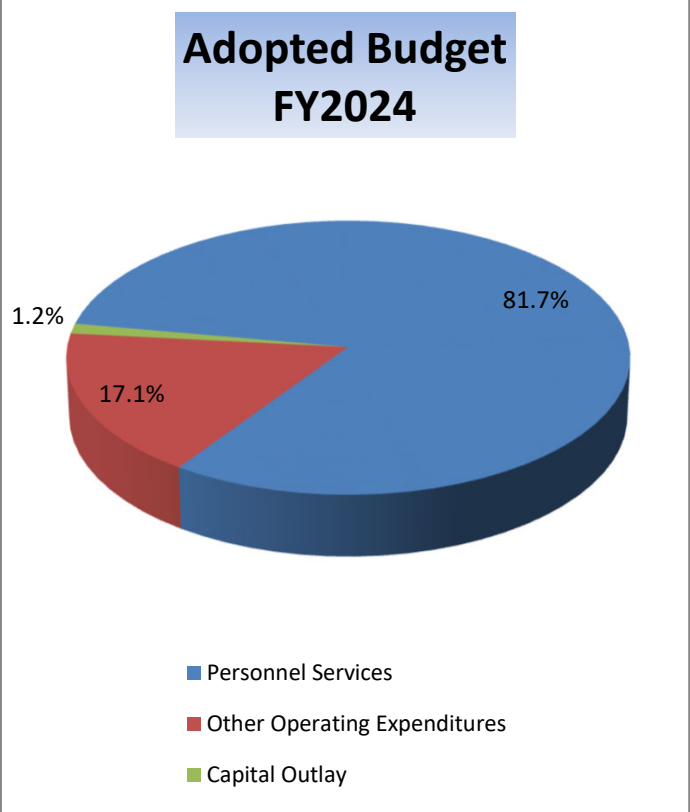
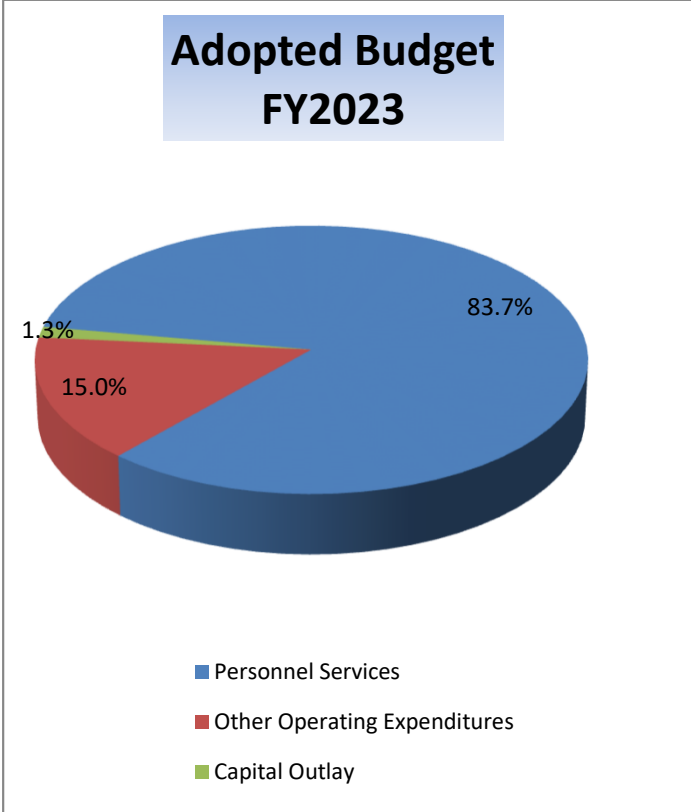
Outcomes and Measure Descriptions	FY2020	FY2021	Current Goal	Comments
1. Workload Measure: Complete reviews within state required review periods	do not miss a single deadline	do not miss a single deadline	do not miss a single deadline	

Expenditure History

Expenditure Category	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	\$ 95,528	\$ 133,165	\$ 127,749	\$ 138,304	8%
Other Operating Expenditures	88,640	40,020	22,905	28,905	26%
Capital Outlay	-	-	2,000	2,000	0%
Debt Service	-	-	-	-	0%
Total	184,169	173,185	152,654	169,209	11%

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Erosion and Sediment Control	Department Number:	101.8106
Fund:	General Fund	Function:	Community Development



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2021	Adopted Budget FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Environmental Program Manager	0.15	0.15	0.15	0.15	0%
Erosion & Sediment Control Inspector	0.80	0.80	0.80	0.80	0%
Environmental Administrative Assistant	0.10	0.10	0.10	0.20	100%
Total	1.05	1.05	1.05	1.15	10%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Employee 6.5% Salary Increase, Prior Year 5% Salary Increase and Benefit Cost Adjustments	n/a	Recurring	10,555
Software Maintenance Costs	n/a	Recurring	6,000
TOTAL			\$ 16,555

Contact Information

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Departmental Budget Summary & Performance Snapshot

Department or Agency:	Planning & Economic Development	Department Number:	101.8107
Fund:	General Fund	Function:	Community Development

Mission Statement:

The Accomack County Building, Planning and Economic Development Department's mission is to develop, advocate for, and implement strategies that provide for a desirable balance of natural resource protection, quality of life retention and development which increases the County's tax base and creates jobs.

Description of Services Provided:

PLANNING COMMISSION: Provide support to the Planning Commission for monthly meetings and scheduled work sessions, including preparation of meeting agenda packets, public hearing materials, presentations, and meeting minutes.

BOARD OF SUPERVISORS: Attend Board of Supervisors meetings and provide memorandums and presentations, as needed.

REZONING, CONDITIONAL USE PERMIT, AND SUBDIVISION APPLICATIONS: Review Rezoning, Conditional Use Permit, and subdivision and land division applications, confer with applicants, and prepare staff reports, public hearing notices, adjacent property owner notification letters, and present applications, reports, and recommendations at Planning Commission and Board of Supervisors public hearings.

BOARD OF ZONING APPEALS: Provide support to the Board of Zoning Appeals (BZA) for monthly meetings, including but not limited to preparation of meeting agenda packets, public hearing materials, presentations, and meeting minutes.

ECONOMIC DEVELOPMENT: Support business development. Assist entrepreneurs, small businesses, and developers seeking approvals from the County. Work with public and private sector partners to foster job creation. Coordinate local efforts with Virginia Economic Development Partnership (VEDP). Attend Economic Development Authority (EDA) meetings and prepare meeting agenda packets, presentations, and meeting minutes.

WALLOPS RESEARCH PARK: Responsibility and oversight of Wallops Research Park is now part of the Department. Support Wallops Research Park Leadership Counsel and development of the Park.

COMPREHENSIVE PLAN, LAND USE ORDINANCES: Maintain and update Comprehensive Plan, Future Land Use Map, Zoning Ordinance, Zoning Map, and Subdivision Ordinance.

WEBPAGE: Maintain Department webpages with current ordinances, applications, staff, and etc.

AGRICULTURAL AND FORESTAL DISTRICT PROGRAM: Manage and maintain data, maps, and ordinances for 22 Agricultural and Forestal Districts (AFD), which include 80,012 acres of land. Review and update each AFD and ordinance every ten years. Coordinate AFD Advisory Committee, prepare staff reports, schedule public hearings, and confer with landowners.

ENTERPRISE ZONE: Manage Enterprise Zone Program, including mapping, application processing, information workshops, annual report, and coordination with applicants and state Enterprise Zone officials. Provide demographic and mapping support to staff seeking economic development prospects.

GEOGRAPHIC INFORMATION SYSTEM (GIS) : Manage and maintain GIS data, ArcGIS software, and online AccoMap GIS web site. Provide project management for GIS consultant, coordinate Accomack County GIS Committee, train and assist County staff on GIS software, prepare data and maps for County departments and general public, and complete redistricting.

FLOODPLAIN MANAGEMENT: Administer County Floodplain Ordinance and Coordinate activities with State and Federal Agencies.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Planning & Economic Development	Department Number:	101.8107
Fund:	General Fund	Function:	Community Development

Current Departmental Goals:

1. Increased Zoning Code Enforcement - specifically related to potential junk yards and auto repair facilities, general zoning enforcement, and derelict structures.
2. Working with the Planning Commission on several Ordinance Amendments.
3. Continued training of current staff
4. Work with the Board of Zoning Appeals to ensure that Ordinance and State Code Standards are satisfied as part of application reviews.
5. Recruit for vacant positions.

Accomplishments and Challenges in the last 2 fiscal years:

Accomplishments:

- Approval of the Conditional Rezoning and Conditional Use Permit for Virginia Commercial Space Flight Authority (VCSFA) for property near Wallops Island to construct a manufacturing building.
- Staff worked closely with the Planning Commission on several large development projects.
 - Conditional Rezoning and Conditional Use Permit for a 142 Townhome Mixed Use Development.
 - Conditional Rezoning and Conditional Use Permit for a large scale lithium battery storage facility in Wattsville.
- Worked with the Planning Commission to complete ordinance amendments.
- Continue working with the Assessor's Office to ensure unlawful parcel splits are not taxed and our department is able to notify the individuals.
- Amended Flood Hazard Overlay District provisions of the Accomack County Zoning Ordinance (FY 2022)
- Assisted in redistricting of County Election Districts (FY 2022)
- Completed Enterprise Zone Boundary Amendment with DHCD (FY 2023)
- Under FEMA's Community Rating System 5 Year review the County improved from a Class 6 Community to a Class 5 Community resulting in a 25% discount on flood insurance premiums in unincorporated Accomack County (FY 2022 – 2023, takes effect October 2023)

Challenges:

- Planning position has been vacant for over 2 years.
- Update to Comprehensive Plan
- Increased permitting levels and related calls and walk in traffic puts strain on entire department.

Major Issues to Address in the Next Two Fiscal Years:

- Zoning and derelict building enforcement.
- Preparation for 5 year Comp. Plan review.
- Department recruitment for vacant positions and new positions.
- Increased volume and activity
- Succession planning

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Planning & Economic Development	Department Number:	101.8107
Fund:	General Fund	Function:	Community Development

Outcomes and Workload/Performance Measures:

A. OUTCOME 1: PROJECT ACTIVITY

Measure Descriptions	FY2021	FY2022	Current Goal	Comments
Workload Measure: Total development applications submitted including Rezoning, Conditional Use Permit, Special Use Permit , Variance and Subdivision.	CUPs - 1 Rezoning's - 2 SUPs - 13 Variances - 19 CAPAs - 1 Family Subdivisions - 14	CUPs - 4 Rezoning's - 2 SUPs - 18 Variances - 15 CAPAs - 0 Family Subdivisions - 5	YTD - CUPs - 0 Rezoning's - SUPs - 12 Variances - 6 CAPAs - Family Subdivisions - 1	Board of Zoning Appeals and Planning Commission Meeting Agendas on BoardDocs. Continued progress with processing applications as time permits.
Performance Measure: Number of draft plans and ordinances completed in response to Planning Commission/Board of Supervisors initiation.	3 2 - Agricultural District Amendments 1 - Lighting Ordinance Requirements	2 1 - Remote Participation Policy 1 - Industrial Zoning Amendment to allow Aerospace and Military support related offices	YTD - 3 - 2-Updates to Ordinances relating to PC and BZA to mirror state code 1 - Ordinance Amendments to allow certain public roads to remain private in subdivision	Staff is currently in the process of working with the Planning Commission to amend the County ordinance relating to wetlands mitigation.
Performance Measure: Comprehensive Plan required 5-year review.			Begin 5 year review	Work with Planning Commission regarding direction of required 5 year review.
FOIA Activity	13	10	YTD - 7	Varied requests seeking information on Code Cases, map layers from AccoMap, & various cases appearing before BZA.
Performance Measure: Response to Virginia Economic Development Partnership (VEDP) and Virginia Department of Agriculture (VDACS) prospect requests.	0	0	YTD - 0	

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Planning & Economic Development	Department Number:	101.8107
Fund:	General Fund	Function:	Community Development

Outcomes and Workload/Performance Measures:

B. OUTCOME 2: PROCESS IMPROVEMENTS

Outcomes and Measure Descriptions	FY2021	FY2022	Current Goal	Comments
<p>Workload Measure: Placement on agenda (for action) of complete applications requiring Planning Commission and/or Board of Supervisors action within 30 days of receipt. *Does not include County-initiated activities</p>	0	3	YTD - 1	All applications are being placed on the Planning Commission and Board agenda within 30-days, unless there is an outstanding issue with the application.
<p>Performance Measure: Enhance filing system</p>	Completed migration from Permit Manager to Energov. Successfully closed the Permit Manager System.		Continue migration to EnerGov by scanning paper files to electronic files.	
<p>SmartScale Applications</p>	4 Preapplications filed	3 Complete applications filed	YTD-0	

C. OUTCOME 3: GIS SERVICES & FLOODPLAIN MANAGER

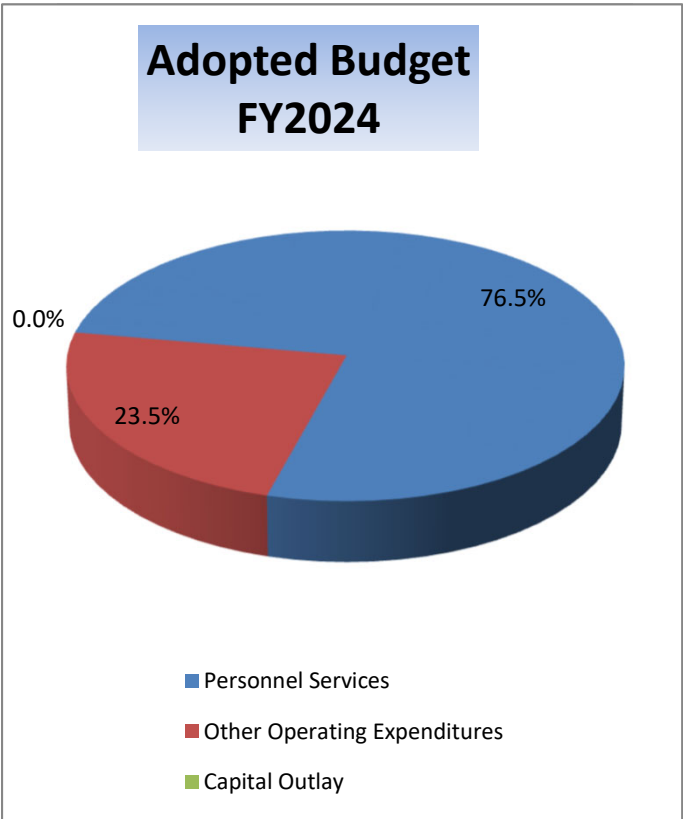
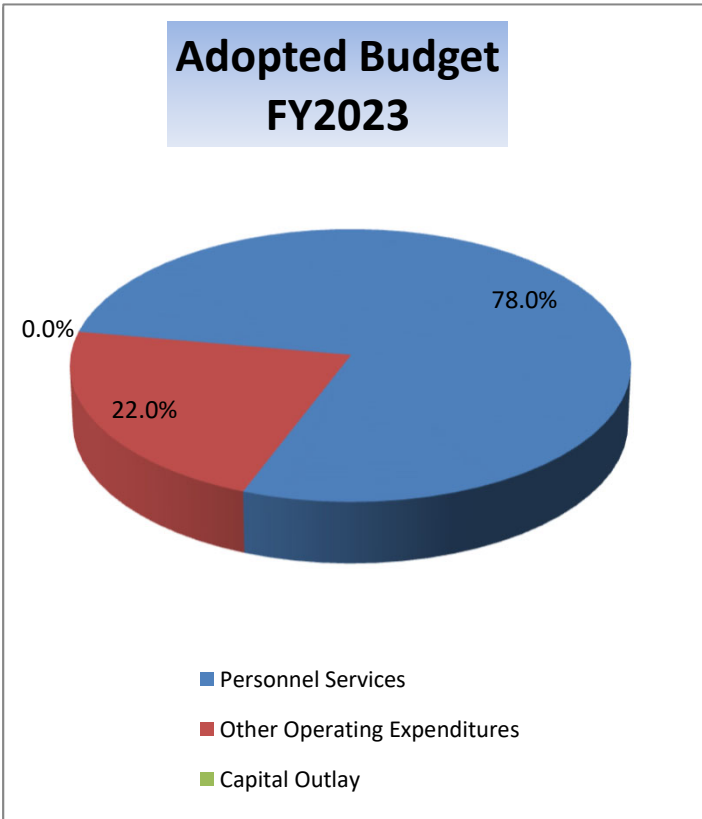
Outcomes and Measure Descriptions	FY2021	FY2022	Current Goal	Comments
<p>Performance Measure/Workload Measure: Measure regular updates of parcel data & AccoMap</p>	12	10	YTD - 4	
<p>Performance Measure/Workload Measure: Reviews and assistance provided on Floodplain Ordinance</p>	262	246	YTD - 133	Increased FY 2020 as prior to EnerGov implementation I was not included in reviewing projects in a flood zone before permits were issued.
<p>Workload Measure: Provide post disaster GIS assistance including damage assessment services.</p>	0	0	0	As-needed basis on disaster events
<p>Performance Measure: Track requests for assistance on AccoMap.</p>	79	93	YTD- 38	

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Planning & Economic Development	Department Number:	101.8107
Fund:	General Fund	Function:	Community Development

Expenditure History

Expenditure Category	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	\$ 290,837	\$ 290,261	\$ 430,698	\$ 454,221	5%
Other Operating Expenditures	98,698	127,804	121,244	139,731	15%
Capital Outlay	29,069	1,736	-	-	-100%
Debt Service	-	-	-	-	0%
Total	418,604	419,801	551,942	593,952	8%



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2021	Adopted Budget FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Administrative Assistant II	1.0	1.0	1.0	1.0	0%
Deputy Administrator	1.0	1.0	1.0	1.0	0%
GIS Coordinator	1.0	1.0	1.0	1.0	0%
Assistant Planner II	1.0	1.0	1.0	1.0	0%
Economic Development Coordinator	0.0	0.0	1.0	1.0	0%
Total	4.0	4.0	5.0	5.0	0%

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Planning & Economic Development	Department Number:	101.8107
Fund:	General Fund	Function:	Community Development

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Employee 6.5% Salary Increase, Prior Year 5% Salary Increase and Benefit Cost Adjustments	n/a	Recurring	\$ 23,523
Vehicle Fuel	n/a	Recurring	3,878
Meeting advertisements	n/a	Recurring	2,252
Postal Services	n/a	Recurring	2,300
Lease of Office Equipment	n/a	Recurring	2,302
Maintenance Service Contracts	n/a	Recurring	7,755
TOTAL			\$ 42,010

Contact Information

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Departmental Budget Summary & Performance Snapshot

Department or Agency:	Accomack-Northampton Transportation District Commission	Department Number:	101.8108
Fund:	General Fund	Function:	Community Development

Mission Statement:

Providing regional solutions to transportation problems, existing and anticipated, in Accomack and Northampton Counties, Virginia.

Description of Services Provided:

1. Own and manage the public transportation system on the Shore known as "STAR Transit".
2. Own, and through two third-party leases, manage the 80-mile rail line.
3. Provide a clearinghouse for other transportation issues such as air and ferry services.

Current Departmental Goals:

1. Provide reliable, safe public transportation (bus) service to the residents of both counties while struggling with limitations in local, state and federal funding streams following elimination of the coronavirus pandemic protocols which limited ridership.
2. Oversee rail freight service through two third-party leases to the customers on the northern end of the Eastern Shore and Little Creek.
3. Continue to work towards the conversion of the remaining 49.1 miles of mainline track to an Eastern Shore Rails-to-Trails Project.

Accomplishments and Challenges in the last 2 fiscal years:

1. Have provided and will continue to provide reliable, safe public transportation (bus) service to the residents of both counties while struggling with limitations in the local, state and federal funding streams following elimination of the coronavirus pandemic protocols which limited the number of passengers. Have transformed one Northampton County route which was performing poorly into an "express route" direct to Walmart to better serve customers. Through the excellent management of Virginia Regional Transit over the last 12 years, STAR Transit ridership continues to grow.
2. While rail traffic is non-existent between Hallwood and Cape Charles, we continue to provide rail freight service to the customers on the northern end of Accomack County and in Little Creek.
3. The ANTDC will continue to work with various partners to complete the conversion of the remaining 49.1 miles of mainline track to an Eastern Shore Rails-to Trails Project. As of November 2022, track and ties have been removed over the 49.1 mile stretch and the final clean-up of the stockpiles is ongoing.

Major Issues to Address in the Next Two Fiscal Years:

1. Continue to refine the public transportation system in both counties through utilization of the management team while dealing with constraints in local, state and federal funding streams. During the last 12 years of management, refinements are routinely made to the service routes to preserve/increase ridership as needs dictate.
2. Work with various partners to complete the conversion of the remaining 49.1 miles of mainline track to an Eastern Shore Rails-to-Trails Project.

Outcomes and Workload/Performance Measures:

A. Outcome 1: Maintain regular meeting schedule

Measure Descriptions	FY 2021	FY 2022	Current Goal	Comments
1. Workload Measure: Total Meetings Required to be Held Annually	12	12	12	
2. Performance Measure: Regular Meetings Actually Held	12	12	12	
3. Performance Measure: Special Meetings Needing to be Called	0	0	0	

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Accomack-Northampton Transportation District Commission	Department Number:	101.8108
Fund:	General Fund	Function:	Community Development

Outcomes and Workload/Performance Measures:

B. Outcome 2: Maintain efficient public transit system

Outcomes and Measure Descriptions	FY 2021	FY 2022	Current Goal	Comments
1. Workload Measure: Maintain effective and efficient bus service to Shore residents	51,934 passengers	63,727 passengers	65,000 passengers	STAR Transit is continuing its upward ridership trend to pre-pandemic levels
2. Performance Measure: Average Hourly Cost	\$46.37	\$58.10	\$52.23	higher average hourly costs until restrictions were lifted allowing full ridership
3. Performance Measure: Average Cost Per Mile	\$2.04	\$2.64	\$2.34	higher cost per mile until ridership restrictions were relaxed to allow full ridership capacity

C. Outcome 3: Support & Encourage local rail freight system

Outcomes and Measure Descriptions	FY 2021	FY 2022	Current Goal	Comments
1. Workload Measure: Total Carloads Handled by Rail Line	N/A	N/A	N/A	
2. Performance Measure: Cape Charles Division (Hallwood North to Pocomoke, starting June 2018)	306	430	450	
3. Performance Measure: Little Creek Division	Data Not Available	Data Not Available	Data Not Available	

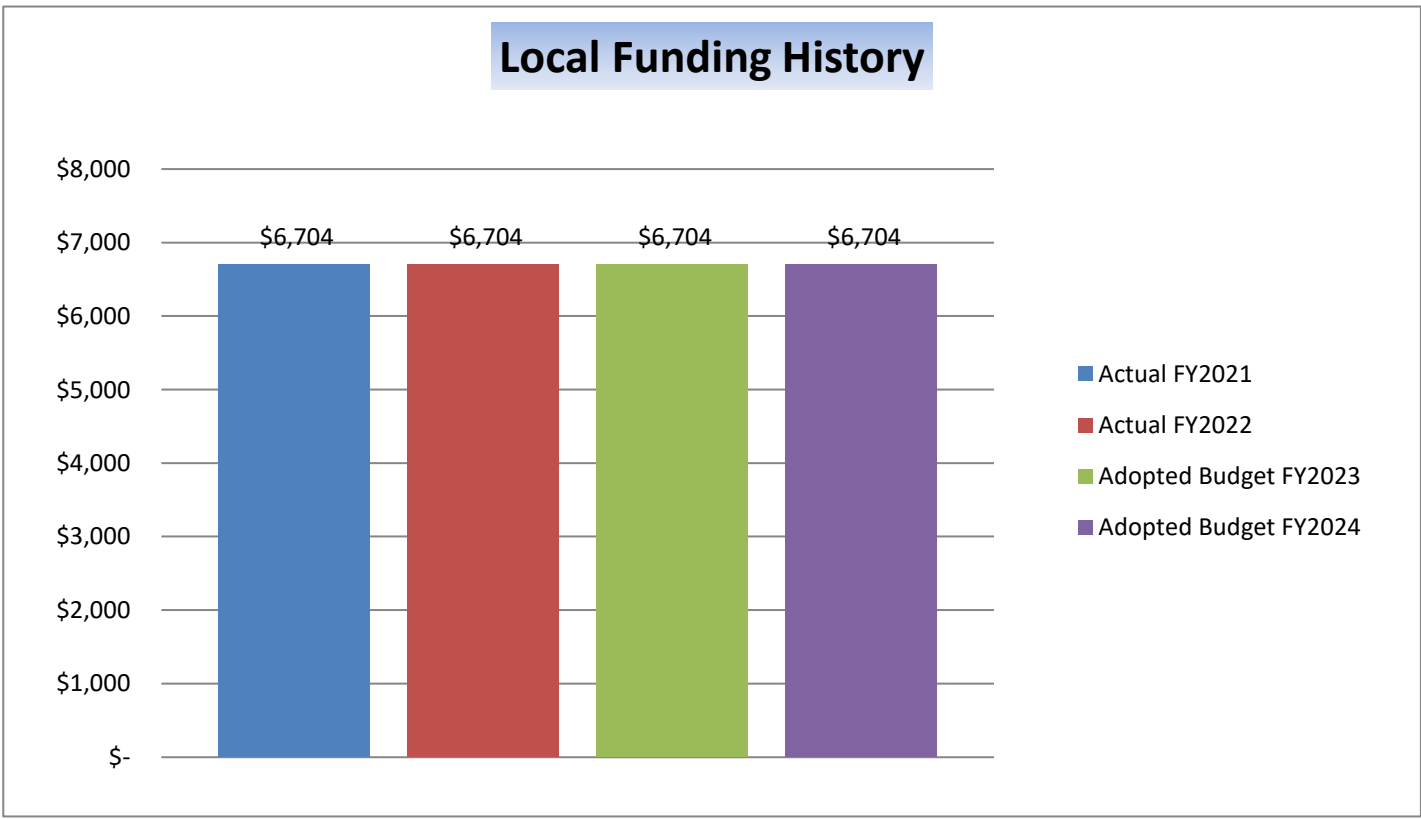
Expenditure History

Expenditure Category	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Operating Subsidy	\$ 6,704	\$ 6,704	\$ 6,704	\$ 6,704	0%
Total	6,704	6,704	6,704	6,704	0%

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Accomack-Northampton Transportation District Commission	Department Number:	101.8108
Fund:	General Fund	Function:	Community Development

Local Funding History



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2021	Adopted Budget FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
No County Positions	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/ (Decrease)
None	n/a		\$ -
TOTAL			\$ -

Contact Information

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Departmental Budget Summary & Performance Snapshot

Department or Agency:	Eastern Shore Tourism Commission	Department Number:	101.8109
Fund:	General Fund	Function:	Community Development

Mission Statement:

The mission of the Eastern Shore of Virginia Tourism Commission is to attract visitors, stimulate economic development, and protect the regions unspoiled ecosystems and local communities.

Description of Services Provided:

A. Produces an annual print visitor guide distributed throughout the state and at key out-of-state distribution points. This guide is distributed to potential visitors through the Virginia Tourism Corporation’s statewide Welcome Centers, at military bases, at private town and regional visitor centers across Virginia, at the ESVATC Welcome Center, and at local onshore businesses. The guide is also mailed to potential visitors who request it and can be viewed digitally from "visitesva.com". The guide provides readers with compelling reasons to visit the Eastern Shore in order to explore attractions, towns and natural beauty located off Route 13.

B. Manages a comprehensive website that visitors use to plan a trip to the region, with attractions, hotels/motels/B&Bs, restaurants, itineraries and events. This website lists all tourism-related businesses and events for free. VISITESVA.com is a brand new regional tourism digital platform, which launched mid-2019. The ESVATC also manages a second website devoted to long feature stories about the destination. To date, 40 plus custom landing pages highlight outdoors, culinary, events, and other key products, with links to local businesses.

C. Produces content for four social media platforms, Facebook, YouTube, Pinterest and Instagram.

D. Produces a quarterly consumer email newsletter distributed to opt-in consumers.

E. Operates the Eastern Shore of Virginia Welcome Center, which attracts on average 10,000 visitors a month, and is open seven days a week and 363 days a year, and directs them into Eastern Shore towns and venues. The Welcome Center was certified by the Virginia Tourism Corporation in 2013, giving the ESVATC free guide distribution in 76 Welcome Centers around Virginia. The Welcome Center provides the local tourism industry, which often has little or no marketing budget, with a means to promote their business to a large group of potential customers.

F. Generates positive publicity about the Eastern Shore by planning and conducting media tours for individual travel writers and groups, leading to stories that appear in local, regional and nationwide newspapers, magazines and web sites. The Tourism Commission is recognized by the Virginia Tourism Corporation as the official Destination Marketing Organization (DMO) for the Eastern Shore.

G. Collaborates with local and regional businesses, tourism organizations and towns on regional tourism marketing and development programs.

H. Manages a local industry relations program, an annual Tourism Summit in the winter months, which includes workshops for local tourism business owners and acts as a collaborative think tank for the industry. Manages an industry email program to keep tourism industry partners better informed. The ESVATC continues to manage an Industry Facebook Group to increase collaborative efforts among tourism partners across the ESVA. Both the Industry email program and the industry Facebook Group have been essential to keeping industry partners up to date during the COVID-19 pandemic with Executive Orders, funding opportunities, and recovery/resiliency trainings.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Eastern Shore Tourism Commission	Department Number:	101.8109
Fund:	General Fund	Function:	Community Development

Current Departmental Goals:

1. Achieve 1 national exposure or recognition in 2023. i.e. travel channel, health magazine, outdoor living magazine, etc. Expand marketing footprint to areas outside of our traditional efforts such as Central Virginia, Southwest Virginia, Pennsylvania, and portions of the northeast. Increase unique visitors to "VisitESVA.com".
2. Increase in tourism-related spending (expenditures), as defined by the Virginia Tourism Corporation, as well as increase in TOT Tax, Sales Tax, and Food/Beverage Tax revenue.
3. Extend the tourism season into the typical "offseason", measured through TOT Tax reporting for the months of September - December and March-April.

Accomplishments and Challenges in the last 2 fiscal years:

A new marketing director was hired in March 2021 and a new executive director was hired in April 2021. A new logo "Virginia is for Shore Lovers" was submitted and received approval from the Virginia Tourism Commission. The ESVA Tourism Summit returned in February 2022, and had an excellent turnout that created excitement for business owners. We have partnered with Advance Travel and Tourism which will enhance our marketing efforts throughout the east coast. We also achieved our goal of a national initiative with a partnership in the nationally known Food and Travel magazine. The Eastern Shore of Virginia website has seen significant increases with 66,172 total unique users (64,469 new users) visiting the site from January 2022-November 2022. August 2022 saw the largest unique users at 8,826 which is a first for the ESVA Tourism webpage. Social media continues to see the same positive increases with engagement and page views increasing steadily throughout the 2022 year. Through November 30, 2022, the ESVA Tourism Commission has over 25,000 followers on Facebook and 5000 followers on Instagram. Our Hashtag #VisitESVA has been used 12,600 times on Instagram and our Hashtag #Off13 has been used 1050 times on Instagram. In addition, the ESVA Tourism Commission has utilized YouTube and TikTok accounts. The ESVA Tourism Commission's YouTube page has seen 71,600 viewers through November and our TikTok account has received over 100,000 views!

Major Issues to Address in the Next Two Fiscal Years:

1. Work towards certifying the ESVA Chamber building as an official "Middle Shore Welcome Center", according to the Virginia Tourism Commission's guidelines.
2. Expand marketing outreach to new regions in Virginia and neighboring states.

Outcomes and Workload/Performance Measures:

A. Outcome 1: Increase in regional tourism-related spending as defined by the Virginia T

Measure Descriptions	2019	2020	Current Goal	Comments
Measure	\$292.3 million	\$307 million	\$294.8 million	Information collected by the VA Tourism Corporation and released the following year. Important to remember that in 2020 and 2021, COVID-19 closed many businesses for several months.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Eastern Shore Tourism Commission	Department Number:	101.8109
Fund:	General Fund	Function:	Community Development

Outcomes and Workload/Performance Measures:

B. Outcome 2: Increase in tourism-related local taxes.

Outcomes and Measure Descriptions	2019	2020	Current Goal	Comments
Measure	\$7.8 million	\$8.2 million	\$8 million	Information collected by the VA Tourism Corporation and released the following year. Important to remember that in 2020 and 2021, COVID-19 closed many businesses for several months.

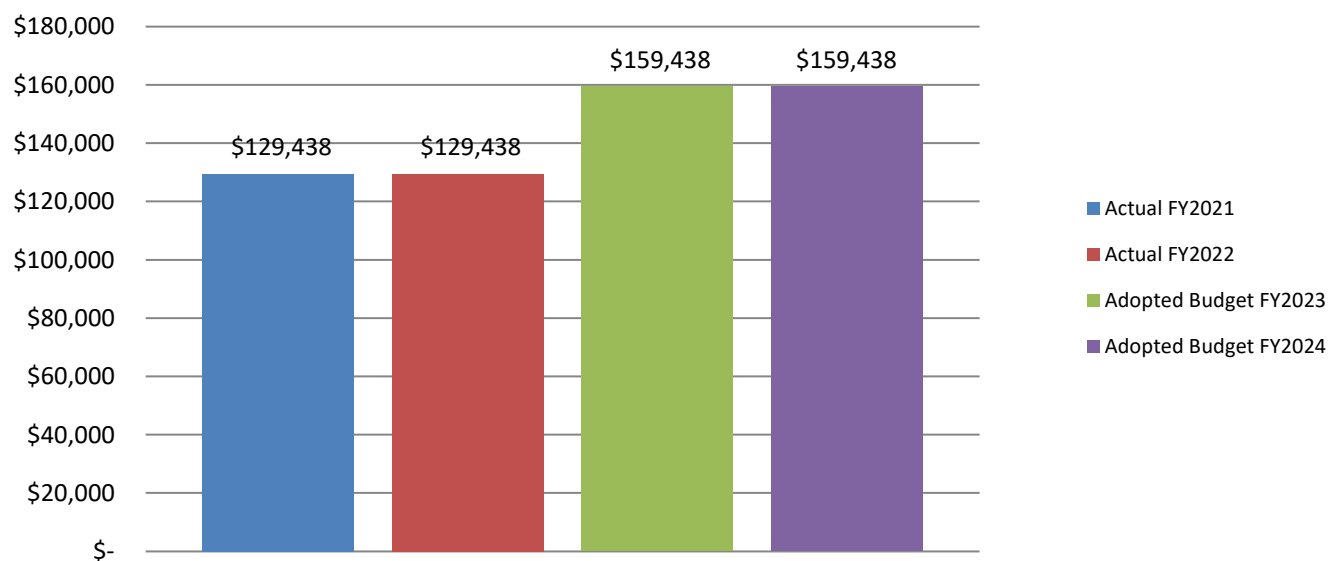
C. Outcome 3: Increase in unique visitors to ESVA Tourism Commission website/Blog.

Outcomes and Measure Descriptions	2020	2021	Current Goal	Comments
Measure	56,308	57,276	58,422	Current Goal assumes a 2% increase in VisitESVA.com Unique Visitors and Blog site visitors over 2020 numbers.

Expenditure History

Expenditure Category	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Operating Subsidy	\$ 129,438	\$ 129,438	\$ 159,438	\$159,438	0%
Total	129,438	129,438	159,438	159,438	0%

Local Funding History



Departmental Budget Summary & Performance Snapshot

Department or Agency:	Eastern Shore Tourism Commission	Department Number:	101.8109
Fund:	General Fund	Function:	Community Development

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2021	Adopted Budget FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
No County Positions	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
None	n/a		\$ -
TOTAL			\$ -

Contact Information

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Departmental Budget Summary & Performance Snapshot

Department or Agency:	ESVA Resource Conservation & Development Council	Department Number:	101.8110
Fund:	General Fund	Function:	Community Development

Mission Statement:

To improve, enhance and preserve the quality of life on the Eastern Shore of Virginia by coordinating and educating the community to promote and protect the use of resources.

Description of Services Provided:

The Council is a 501c-3 non-profit corporation that serves Accomack and Northampton Counties. Council activities are defined by local leaders who are volunteers appointed by Council sponsors (Accomack County, Northampton County, Eastern Shore Soil and Water Conservation District, and the Accomack-Northampton Planning District Commission). Program objectives address the quality of life through working with social, economic, and environmental concerns; continuing wise use of natural resources; and strengthening local citizens' ability to use available assistance through the VA Dept. of Environmental Quality, USDA and other Federal and State agencies and organizations.

Current Departmental Goals:

Our overall goal remains to increase outreach, education and implementation of conservation and development practices and knowledge on Virginia's Eastern Shore. Listed below are specific goals developed by the Council during the strategic planning process which took place in the Spring and Summer of 2021. The goals were divided into either organizational (things ESVA RC&DC needs to focus on internally to strengthen the organization) and programmatic (community needs to be addressed through projects).

Organizational Goal Areas: Communications; Governance; Sustainability & Resource Development

- Goal 1: Increase public awareness of ESVA RC&DC to highlight impact, current goals, and partnership opportunities
- Goal 2: Strengthen the Council through governance best management practices
- Goal 3: Continuously gauge the sustainability of ESVA RC&DC based on community need and available resources

Programmatic Goals Areas: Eastern Shore Watersheds Roundtable; Project Partnerships; Niche Project Area

- Goal 1: Re-establish the Eastern Shore Watersheds Roundtable
- Goal 2: Partner with sponsoring agencies to identify opportunities for collaboration and potential value-added projects
- Goal 3: Establish a niche in the community through targeted activities and projects

Departmental Budget Summary & Performance Snapshot

Department or Agency:	ESVA Resource Conservation & Development Council	Department Number:	101.8110
Fund:	General Fund	Function:	Community Development

Accomplishments and Challenges in the last 2 fiscal years:

During the last three fiscal years the ESVA RC&DC has seen multiple transitions in leadership with the hiring of a new Projects Director in 2019, 2020, 2021 and again in 2022. Because of the multiple staff changes on top of the project activities suspended due to the pandemic we have been in a period of dormancy. While we are working diligently with community partners to renew & build partnerships and resume our work we are limited to the grants we qualify for.

As part of our goal to increase public awareness of ESVA RC&DC and its commitment to continue to serve our surrounding communities this year we leveraged our funding from Accomack County to host a booth at Kiptopeke State Parks' Outdoor Exploration Day and Eastern Shore Ag Fair. At each event we distributed informational materials for ESVA RC&DC, ESVA Watershed Roundtable and relevant materials provided by A-NPDC and ESSWCD.

Additionally, we applied for the annual renewable grant under agreement with the VA Department of Environmental Quality (DEQ). We were awarded \$10,206 which is paid quarterly on a cost reimbursement basis. This funding was utilized to reengage the Eastern Shore of Virginia Watershed Roundtable (ESVAWR). This year the ESVAWR held its first meeting in April and continued to meet over the course of the year, working together to establish a short-term strategic plan and future projects to resume its' collaborative works.

Projects—New and Old

Outdoor Classrooms and Pollinator projects; Currently in the development stage are Pollinator Gardens and Pollinator friendly plantings with native plants to help draw in native pollinator species.

We are in the planning stages with the Garden Club of the Eastern Shore to build/plant at Hope Harbor to benefit the victims of domestic violence, Eastern Shore Yacht & Country Club to benefit their EcoWarrior Camp and for the residents of Shore Health and Rehabilitation Center in Parksley.

In addition to developing new projects we are working to resume our participation/partnerships in the following but not limited to:

- Clean the Bay Day
- Earth Day Events
- Watershed Festival
- Rain Barrel Workshop
- Living Shorelines

Major Issues to Address in the Next Two Fiscal Years:

The combination of the pandemic and staff changes has left the ESVA RC&DC dormant for a significant period which has resulted in the loss of funding and project productivity. This has and will pose a challenge as we move forward, however we are hopeful and know the support we receive from Accomack County will help us make great strides.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	ESVA Resource Conservation & Development Council	Department Number:	101.8110
Fund:	General Fund	Function:	Community Development

Outcomes and Workload/Performance Measures:

A. Outcome 1: Coordinate conservation and development projects on the Eastern

Measure Descriptions	FY2021	FY2022	Current Goal	Comments
1. Workload Measure: Identify and implement projects that will benefit land and water resources, retain or create jobs or address watershed-wide planning.			4	Projects identification will begin during the annual work planning process and will continue throughout the year.
2. Performance Measure: Number of projects coordinated by ESRC&D.			4	
3. Performance Measure: Quantitatively and qualitative outcomes to be measured on an individual project basis.				

B. Outcome 2: Increase funding for conservation and development efforts on the Eastern Shore.

Outcomes and Measure Descriptions	FY2021	FY2022	Current Goal	Comments
1. Workload Measure: Leverage local public funds to secure state, federal, and private support and project funding to support conservation and development activities on the Eastern Shore.				
2. Performance Measure: Number of successful grant applications awarded.			3	
3. Performance Measure: Ratio of funding secured versus County's investment.				

Departmental Budget Summary & Performance Snapshot

Department or Agency:	ESVA Resource Conservation & Development Council	Department Number:	101.8110
Fund:	General Fund	Function:	Community Development

Outcomes and Workload/Performance Measures:

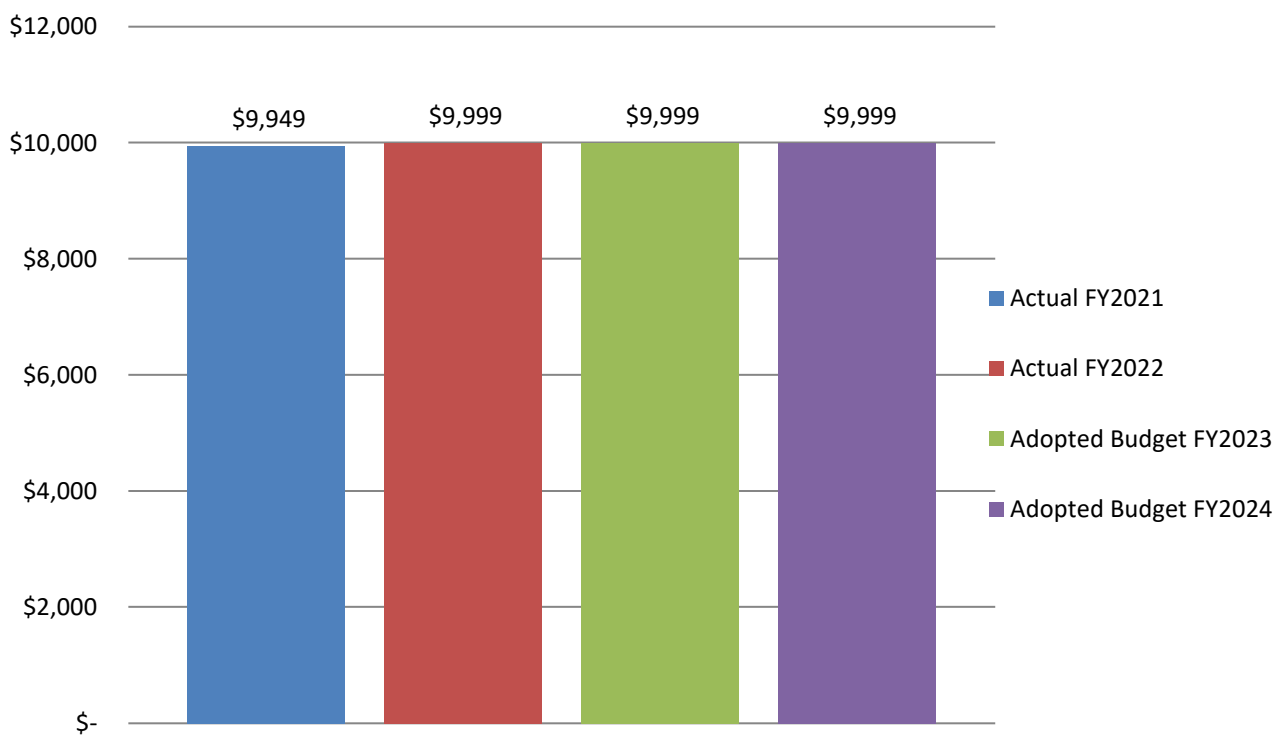
C. Outcome 3: Engage the community in conservation and development efforts on the Eastern Shore.

Outcomes and Measure Descriptions	FY2021	FY2022	Current Goal	Comments
1. Workload Measure: Build local capacity for conservation and development on the Eastern Shore.				
2. Performance Measure: Hours of volunteer service and related activities by Council Members and community members on ESRC&D projects.				Will include meetings, trainings, and other project-related events.
3. Performance Measure: Number of media outreach activities.				Will include website, print, radio, and social media.

Expenditure History

Expenditure Category	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Operating Subsidy	\$ 9,949	\$ 9,999	\$ 9,999	\$ 9,999	0%
Total	9,949	9,999	9,999	9,999	0%

Local Funding History



Departmental Budget Summary & Performance Snapshot

Department or Agency:	ESVA Resource Conservation & Development Council	Department Number:	101.8110
Fund:	General Fund	Function:	Community Development

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2021	Adopted Budget FY2022	Adopted Budget FY2023	Adopted Budget FY2024	Adopted Budget FY2024
No County Positions	0.0	0.0	0.0	0.0	0.0
Total	0.0	0.0	0.0	0.0	0.0

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
None	n/a		\$ -
TOTAL			\$ -

Contact Information

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Telephone:	757-204-1266	Zip Code:	23306

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Eastern Shore Soil & Water Conservation District	Department Number:	101.8110
Fund:	General Fund	Function:	Community Development

Mission Statement:

To provide and develop leadership in natural resource conservation on the Eastern Shore of Virginia through education, promotion of cooperative programs, and fulfillment of a diverse clientele's needs.

Description of Services Provided:

1. The District locally delivers the State's Agricultural BMP Cost-share Assistance Program under the direction of DCR as a means of promoting voluntary adoption of conservation management practices by farmers and land managers in support of the Department's non-point source pollution management program.
2. The District administers and/or provides technical assistance with non point source pollution reduction efforts including support and/ or implementation of the following: Voluntary BMP (Best Management Practice) installation by property owners through participation in the VA Agricultural Best Management Practices Program, CREP (Conservation Reserve Enhancement Program), Agricultural Stewardship Program, Chesapeake Bay Preservation Act, VA Water Quality Improvement Act, VCAP (VA Conservation Assistance Program) and RMP (Resource Management Plan) development.
3. Actively participates in the local development and implementation of environmental education programs such as the annual shore-wide Envirothon Competition, Arbor Day and Farm Field Days in both counties, Ag Camp at the Barrier Islands Center.. Participates in school programs in both counties as staff and resources permit such as classroom educational programs as well as teacher workshops. The District distributes a quarterly newsletter- Shore Conserver, the Shore Conserver for Teachers three times a year and promotes all upcoming events through local newspaper, radio and social media. Staff has also developed online and take home curriculum to support teachers on virtual learning days. Staff provides homeschool programming once a month during the traditional school year.
4. Chairs the Environmental Education Council and supports adopted projects such as Watershed Festival for all 6th graders in both counties at Makemie Park and Kiptopeke State Park, Shore Outdoors informational inserts in Eastern Shore First, and the Eastern Shore Native Plant Campaign.
5. Supports and fosters partnerships with agencies, organizations, councils, roundtables and others to protect soil resources, to improve water quality, and further natural resource conservation. The District provides stewardship services to the Virginia Outdoor Foundation for conservation easements and serves on the Northampton County PDR Program Committee and Accomack County Leadership Council when active. Continues to work with the Virginia Eastern Shore Land Trust on co-holding easements. Participates in the VASWCD statewide Area VI meetings and committees and participates in VASWCD environmental education programs. The District serves on the subcommittee for the Agribusiness & Processing (Ag&FP) Regional Action Plan and attends monthly Groundwater Committee meetings.

Current Departmental Goals:

1) Natural Resource Priorities and Goals: Continue to work with DCR, NRCS, Accomack and Northampton Counties, and other agencies to lessen the impact of non-point source pollution on water quality. Continue to serve the natural resource base including wetlands, groundwater, wildlife habitat and prime farmlands through promoting sound land use policy and implementation. The District will also be the lead agency to help capture and report voluntary best management practices being implemented to be used towards meeting the new Chesapeake Bay TMDL goals and requirements set forth by the State and the EPA and work closely with the counties to achieve these goals. 2) Education and Information Goals: Continue to carry out an active information and education program aimed at the general public, landowners, growers and students to promote the regional natural resources priorities. 3) District Operational Goals: Continue to conduct effective operations and include accounting, grand administration, personnel management, staff training and development, annual planning and reporting. 4) Funding Sources: Continue to seek funding through grant agreements with Virginia DCR for District operations and for local administration of the State's agricultural cost-share program; seek annual appropriations for Accomack and Northampton Counties; and work with special grant funding as awarded. Seek additional funding when needed for increased workload in capturing voluntary best management practices to meet new Chesapeake Bay TMDL goals and requirements set forth by the State & EPA.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Eastern Shore Soil & Water Conservation District	Department Number:	101.8110
Fund:	General Fund	Function:	Community Development

Accomplishments and Challenges in the last 2 Fiscal Years:

1) In FY22, the largest program year to date, as a result of VA's focus to meet Ches Bay Phase III WIP goals, 100% of the available cost share funds from all sources for Agricultural Best Management Practices totaling \$2,893,755.61 were obligated in cost-share assistance to Eastern Shore producers in both Accomack and Northampton Counties combined. In the coastal region with highly leaching soils, the District emphasizes small grain cover crop for nutrient management. The District staff has also heavily promoted nutrient management planning. The FY23 cost share allocation has increased drastically from an already high level in FY22 for Eastern Shore SWCD totaling \$2,996,992.00 in cost share assistance available with cost share requests to the District for over \$4.7 million. In FY22, the District approved 18 Resource Management Plans and conducted 28 certification inspections. 2) In partnership with VDACS, the District responds to Ag Stewardship Program complaints when received. FY21 resulted in one founded complaint and that issue has been resolved. To-date the District has not received any official founded complaints since. 3) The VA Conservation Assistance Program (VCAP) is continually growing. The District has funded three large Living Shoreline projects since July 2020 and seven more new living shoreline projects are underway. 4) After a hiatus due to the pandemic, Envirothon is returning in early spring FY23 where students from both counties will participate. The District received several entries of the local poster contest theme "Healthy Soils- Healthy Life". All local first place posters were sent to compete in the State poster contest. A cross-curricular middle school unit on the book "A Long Walk to Water" developed by District staff in FY21 was also requested for use in FY22 and currently in FY23. The District provided classroom copies of the book to middle schools in both counties. In addition, the District created curriculum to serve teachers in both an online and take home format. The District serves as Chair of the Environmental Education Council, and participates on the Climate Adaptation Working Group, Conserved Lands Study and the Eastern Shore Watershed RoundTable Accomack County Extension Leadership Council when active. 5) Monarch caterpillars and supplies were provided to classrooms at Chincoteague, Kegotank, Tangier, Occohannock, and Accawmacke Elementary Schools so that students could study the life cycle of butterflies. Additional programs included webquests on minerals that we need from the soil, plastic pollution, and soils. Programs added in the 22-23 school year include origami reproductive parts of a flower, ocean floor graphing, food webs, watershed investigation, and 5th grade science review bingo, among others. 6) Currently, the District co-holds 29 conservation easements totaling over 5,000 acres with the Virginia Eastern Shore Land Trust and Virginia Outdoors Foundation. 7) The District works closely with the local tomato companies on the Eastern Shore regarding the signed Memorandum of Agreement and its purpose to keep best management practice solutions voluntary and locally led rather than regulated. The Plasticulture Water Quality Committee works to make sure the goals set forth by the MOA are met. 8) The District has been actively involved in the ag sector of the Chesapeake Bay Phase III WIP process and will continue to work closely with partners and agencies to help meet 2025 goals.

Major Issues to Address in the Next Two Fiscal Years:

The District will continue to be actively involved in the Chesapeake Bay Phase III WIP process in promoting best management practices to help Virginia meet the goals set forth by 2025. The uncertainty of funding for FY24 in the State budget allocations to the VA Agricultural Best Management Program and potentially the Operations allocation is always a concern and may require a new focus for acquiring outside funding for the Eastern Shore District. The District will continue to participate in a two-year pilot program with DCR that bundles BMPs into one contract with a focus on nutrient management practices. The District will continue to train staff and move forward promoting best management practices through VCAS and VCAP in helping to meet VA goals as well as continuing to provide environmental education opportunities in the community in safe and healthy, creative formats.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Eastern Shore Soil & Water Conservation District	Department Number:	101.8110
Fund:	General Fund	Function:	Community Development

Outcomes and Workload/Performance Measures:

A. Outcome 1:

Measure Descriptions	FY2021	FY2022	Current Goal	Comments
1. Administer VA Agricultural Best Management Cost-share program for Accomack and Northampton Counties (annual cost-share allocation from Department of Conservation and Recreation)	\$1,871,240.56	\$2,893,755.61	\$4,700,000.00	FY22 funds were used from the District's Operations Budget and funds were transferred from other Soil and Water Conservation Districts to help meet sign-up requests. FY 23, funds should be obligated at 100% even with over 4.7 million in requests due to the access to unobligated funds potentially transferred to Eastern Shore SWCD from other Districts and from DCR.
2. Percent of allocation above paid to Eastern Shore farmers	100%	100%	100%	With over 4.7 million dollars in cost share requests just on the Eastern Shore, this goal hope to be accomplished.
3. Number of participants in the VA Best Management Cost-share program receiving cost-share in Accomack and Northampton counties	89	91	93	Requests for cost share funding remains high in FY23.

B. Outcome 2:

Outcomes and Measure Descriptions	FY2021	FY2022	Current Goal	Comments
1. Provide Meaningful Watershed Educational Experience (MWEE) to all 6th grade students in both counties.			600	Due to COVID-19, the MWEE program in spring of 2020, 2021, and 2022 had to be cancelled. Goal of reaching 600 students with MWEE programs. Based on average on number of students in each county.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Eastern Shore Soil & Water Conservation District	Department Number:	101.8110
Fund:	General Fund	Function:	Community Development

Outcomes and Workload/Performance Measures:

2. The District publishes and distributes the Shore Conserver newsletter/ Annual Report to over 850 households with updates on District activities and information on various resource concerns. (number published annually).The district also began publishing Shore Conserver for Teachers three times each year and distributing it to all public and private school teachers in both counties.	4	4	4	The Shore Conserver newsletter is published on a quarterly basis including the annual report. The District also publishes a Teacher Edition specifically to promote available District educational programs.
3. The District awards spring grants to area educators for projects ranging from pollinator waystations to a vermicomposter at the regional jail.	4	3	6	In FY22, awarded \$1,200 in spring grants. The grant funding is nominal but the grant projects are far-reaching, educational and long-term.

C. Outcome 3:

Outcomes and Measure Descriptions	FY2020	FY2021	Current Goal	Comments
1. Build leadership capacity of elected Directors and appointed Associate Directors who are volunteer public servants with a diverse range of knowledge and a keen interest in soil and water resource conservation.	11	11	11	FY21- 6 Elected Directors, 2 serving Northampton County, 2 serving Accomack County, 1 appointed by the State Soil and Water Board, 1 appointed by VA VCE, 5 Associate Directors appointed by the ESSWCD Board of Directors.
2. Board meets 2nd Wednesday of every month at 5:00 pm at the USDA Service Center in Accomack (Times met annually)	11	10	10	The ESSWCD Board is not required by DCR to meet 2 months in a year. FY21, ESSWCD adapted to virtual meetings in the spring once permitted. Now all meetings are in-person meetings held at the USDA Service Center.
3. Develop an Annual Plan of Work to guide the District efforts throughout the year. (number of plans developed per year)	1	1	1	The Annual Plan of Work is reviewed quarterly by the District Board to be sure goals are met and are on target.

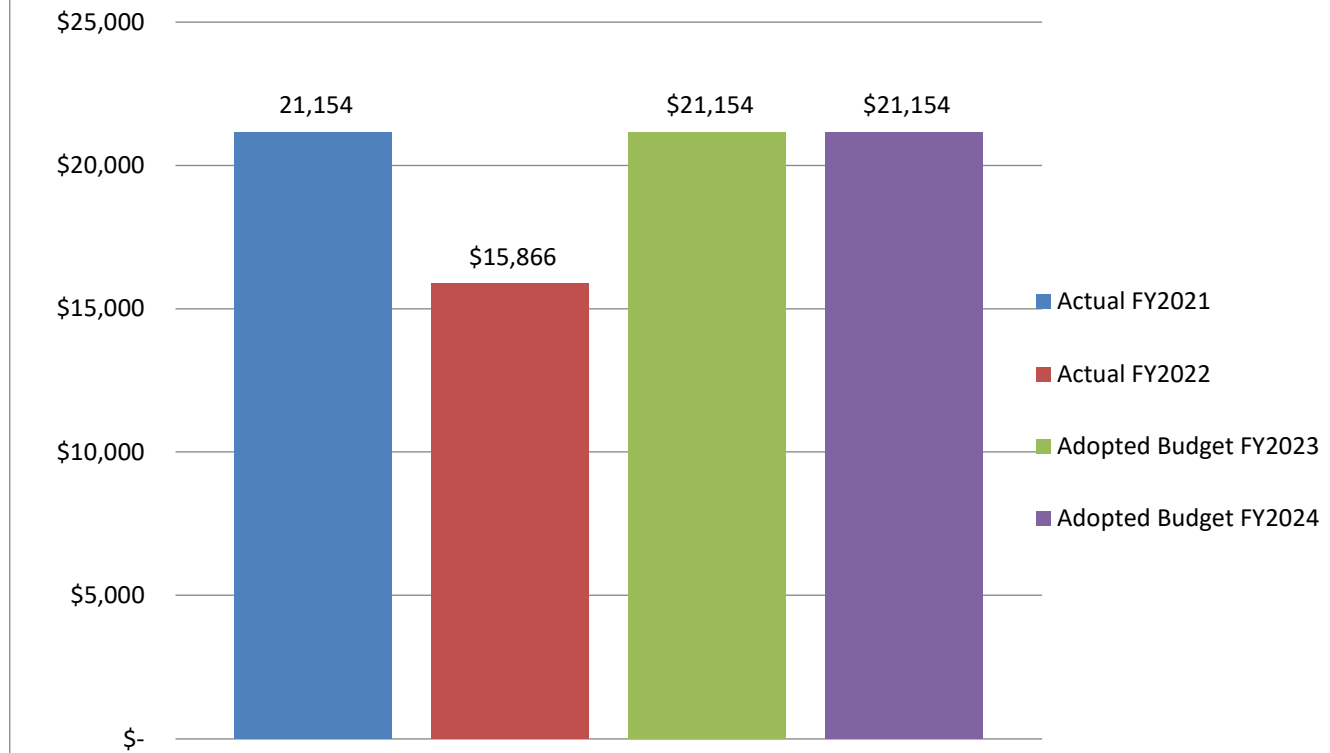
Departmental Budget Summary & Performance Snapshot

Department or Agency:	Eastern Shore Soil & Water Conservation District	Department Number:	101.8110
Fund:	General Fund	Function:	Community Development

Expenditure History

Expenditure Category	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Operating Subsidy	\$ 21,154	\$ 15,866	\$ 21,154	\$ 21,154	0%
Total	21,154	15,866	21,154	21,154	0%

Local Funding History



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2021	Adopted Budget FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
No County Positions	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
None	n/a		\$ -
TOTAL			\$ -

Contact Information

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Departmental Budget Summary & Performance Snapshot

Department or Agency:	Star Transit	Department Number:	101.8110
Fund:	General Fund	Function:	Community Development

Mission Statement:

STAR Transit, the public transportation program of the Accomack-Northampton Transportation District Commission, exists to provide safe, reliable and cost-efficient general public transportation services to residents of the Eastern Shore.

Description of Services Provided:

There are 7 routes in the STAR Transit service area that Accomack County provides full or partial local match funding toward. They are as follows: (1)

RED Route operating 10.5 hours per day, M-F, traveling Northbound from Cape Charles Food Lion Plaza to Onley Walmart.

(2) PURPLE Route operating 10.25 hours per day, M-F, traveling Southbound from Walmart in Onley Virginia to Cape Charles Food Lion Plaza.

(3) GOLD Route ((original)) and GOLD Route Expansion ((began FY20)) operating a combined total of 11.5 hours per day, M-F, traveling Southbound from Oak Hall Food Lion to Walmart in Onley Virginia.

(4) BLUE Route ((original)) and BLUE Route Expansion ((began FY20)) operating a combined total of 11.5 hours per day, M-F, traveling Northbound from Walmart in Onley Virginia to Oak Hall Food Lion.

(5) GREEN - Accomack On-Demand Route operating 9 hours per day, M-F, as a demand service that allows passengers to create ride reservations from 24hours to up to two weeks in advance.

(6) SILVER Route operating 12 hours per day, M-F, serving Northern Accomack County in three separate fixed route loops, 1st from Oak Hall Food Lion to Maryland Line Royal Farms Rt13 to New Church Virginia to Oak Hall Food Lion; 2nd Oak Hall Food Lion to Chincoteague to Oak Hall Food Lion; 3rd from Oak Hall Food Lion to Horntown to Atlantic to Oak Hall Food Lion. This pattern is repeated 4 additional times each day.

(7) YELLOW Route operating 10.5 hours per day, M-F, in three different loops: 1st from Cape Charles Food Lion Plaza, to Downtown Cape Charles, to Cape Charles Food Lion Plaza; 2nd from Cape Charles Food Lion Plaza, to Cheriton, to Seaside Road to Cape Charles Food Lion Plaza. 3rd from Cape Charles Food Lion Plaza, to Rt13 South Sunset Beach Resort, to Welcome Plaza, to Townsend, to Cape Charles Food Lion Plaza. this pattern is repeated 5 additional times per day.

Current Departmental Goals:

STAR Transit remains committed to its goal of providing efficient and effective passenger transit service and to provide vital transit connections for partner organizations such as Eastern Shore Rural health, Eastern Shore Community Services Board, No Limits and Eastern Shore Community College.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Star Transit	Department Number:	101.8110
Fund:	General Fund	Function:	Community Development

Accomplishments and Challenges in the last 2 fiscal years:

Challenges met in the previous two years were streamlining the STAR Transit routes with consideration to safe paths of travel and efficient and reliable scheduled timing of all bus stops. An outstanding accomplishment also would be the realignment of the Chincoteague / Northern routes in Accomack County to increase coverage area and more efficiently serve Chincoteague, New Church, Horntown, Oak Hall and add service to the Virginia / Maryland State line. Additionally, STAR Transit maintained all transit service offerings throughout the entire pandemic without interruption or delay. During FY22, STAR Transit had an outstanding safety record, having no accidents that affected transit service schedules. The challenge of staffing routes that require drivers to hold a valid Commercial Drivers License with Passenger endorsement has been one that was met by increasing employee compensation within the limitations of budgetary constraints without negative budget results returned. Additionally STAR Transit team members have risen to the challenge, pulling together while staffing levels are still sub-par to meet the needs of the residents of Accomack.

Major Issues to Address in the Next Two Fiscal Years:

STAR Transit faces major issues such as Increasing fuel costs, minimum wage increases, shortage of vehicles and the shortage of qualified CDL drivers. Other operational challenges we plan to meet and address are reducing headways and increasing coverage areas in the Accomack central area.

Outcomes and Workload/Performance Measures:

A. Outcome 1: Provide safe, reliable, cost-efficient public transportation services.

Measure Descriptions	FY2021	FY2022	Current Goal	Comments
1. Workload Measure - Passenger one way boarding's	54,447	70,660	79,617	Ridership has rebounded toward pre-pandemic
2. Performance Measure - Cost Per Hour	\$ 50	\$ 60	\$ 66	Increased costs for Fuel, Min wage comp, CPI & Maint
3. Performance Measure - Service Failures	0	0	0	Operating 20,657 revenue hours

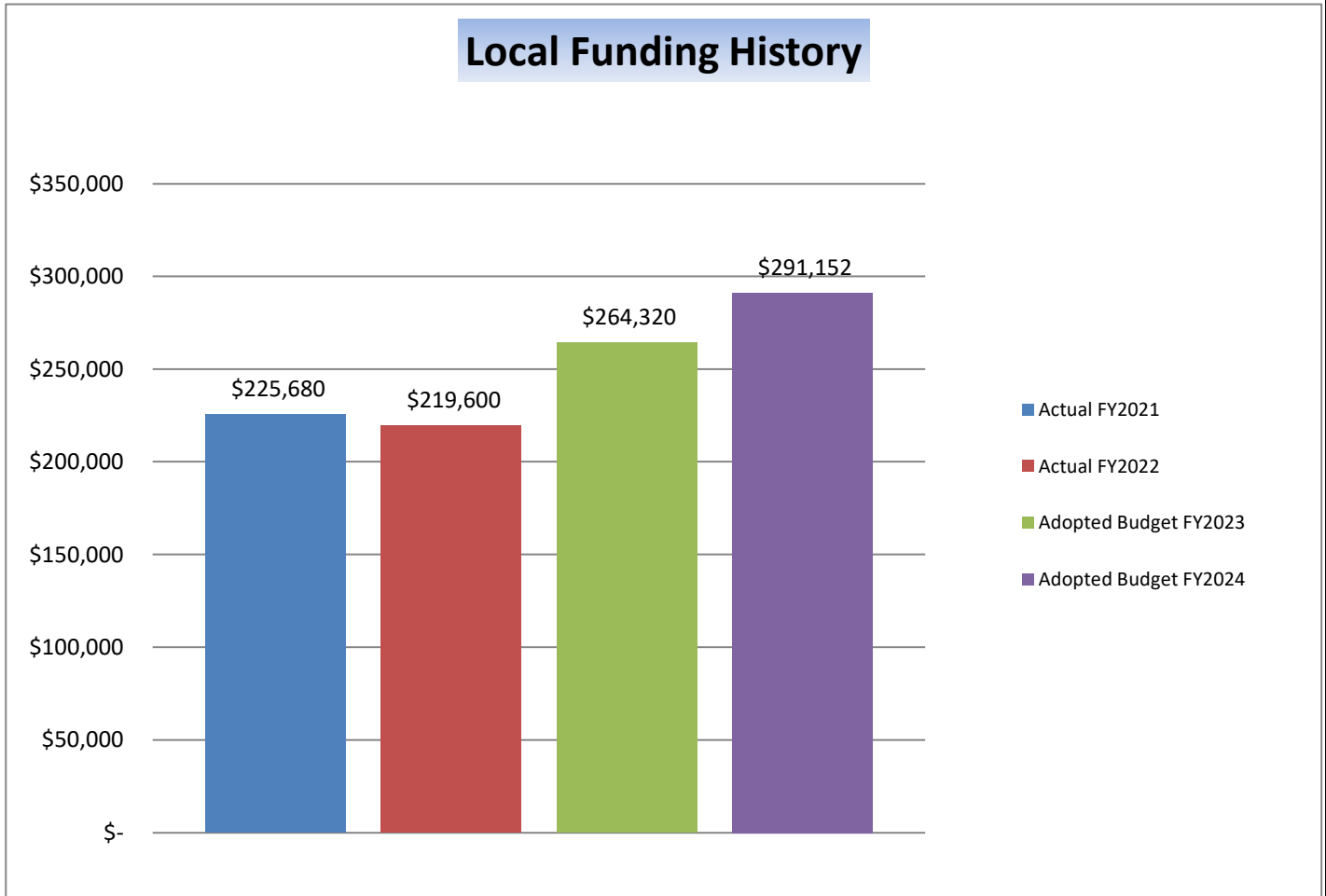
Departmental Budget Summary & Performance Snapshot

Department or Agency:	Star Transit	Department Number:	101.8110
Fund:	General Fund	Function:	Community Development

Expenditure History

Expenditure Category	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Operating Subsidy	\$ 225,680	\$ 219,600	\$ 264,320	\$ 291,152	10%
Total	225,680	219,600	264,320	291,152	10%

Local Funding History



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2021	Adopted Budget FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
No County Positions	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Star Transit	Department Number:	101.8110
Fund:	General Fund	Function:	Community Development

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Driver Shortage, Cost of Goods & Services, Salary scale adjustments	n/a	Recurring	\$ 26,832
TOTAL			\$ 26,832

Contact Information

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Departmental Budget Summary & Performance Snapshot

Department or Agency:	Eastern Shore Groundwater Committee	Department Number:	101.8110
Fund:	General Fund	Function:	Community Development

Mission Statement:

It is the mission of the Eastern Shore Ground Water Committee to assist local governments and residents of the Eastern Shore in understanding, protecting, and managing ground water resources, to prepare a ground water resources protection and management plan, to serve as an educational and informational resource to local governments and residents of the Eastern Shore, and to initiate special studies concerning the protection and management of the Eastern Shore ground water resource.

Description of Services Provided:

1. The Ground Water Committee formed in 1990 to study and plan for ground water protection and management. The 11-member committee meets monthly and includes elected officials, citizens, and local government staff.
2. The Committee serves as an educational resource and oversees special studies related to the protection and management of ground water.
3. A professional consulting hydrogeologist advises the committee, prepares technical reports, and coordinates with the Virginia Department of Environmental Quality (DEQ) and the United States Geological Survey (USGS).
4. The Committee has overseen the development of ground water plans, technical studies, water quality studies, and development of a ground water geographic information system.
5. The Committee annually awards the Eastern Shore Ground Water Award to a local citizen or businessperson who strives to benefit the ground water resource through water conservation, recharge area and aquifer protection/preservation, recycling and reuse, pollution prevention, and public education and community outreach.
6. The Committee contracts USGS for annual well logging, as comparative samples from 2016 and 2008 showed increased salinity in most of the Accomack samples. To define causes and trends, annual Monitoring is needed.

Current Departmental Goals:

1. Continue assisting and educating local governments and residents regarding ground water through maintenance of the Committee website, a public workshop series, and other educational documents.
2. Perform ongoing maintenance to the ESVA Ground Water Supply Management and Protection Plan and Accomack County Water Supply Plan including incorporating recent studies, data, and technological advances in the understanding of the Eastern Shore ground water system.
3. Ensure adequate water quality and supply for Accomack County residents and the entire population of the Eastern Shore of Virginia.
4. Oversee the Eastern Shore Ground Water Award program and provide technical assistance to Accomack County.
5. Manage the USGS EM-logging annual monitoring program for salt water intrusion trends.
6. Implement residential well testing in underserved and disadvantaged communities prone to well failure.
7. Perform public information outreach for our drinking water and septic systems.
7. Provide data and expert testimony for legislative actions by the General Assembly and regulation adoption by the State Water Control Board.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Eastern Shore Groundwater Committee	Department Number:	101.8110
Fund:	General Fund	Function:	Community Development

Accomplishments and Challenges in the last 2 fiscal years:

1. The Committee continues to identify research needs for the Columbia aquifer and methods to provide the information that have the greatest cost/benefit.
2. The Committee drafted a letter of support on the State Water Control Board’s proposed regulation 9VAC25-910, released to the Accomack and Northampton Board of Supervisors.
3. The Committee adopted bylaws to reimburse membership travel to meetings and introduced a remote participation option for meeting attendance.
4. The Committee’s renamed its’s annual GWC Award after Eugene “Gene” a long-time member of the Committee from Northampton County and a retired geologist with the USGS.
5. The Committee hosted Tyson representatives; Brittany Craig & Sarah Harrison who presented on the efforts being taken by Tyson towards ground water conservation.
6. The Committee designed and developed online and in-person surveys in response to concerns that were expressed during public comment at meetings of the Ground Water Committee. The response was overwhelming as half of the full-time residents at Captain’s Cove responded to the two surveys.
7. The Committee reviewed the USGS Report: Simulated Effects of Sea-Level Rise on the Shallow, Fresh Groundwater System of Assateague Island, Maryland and Virginia (USGS SIR 2020-5104), to explore the potential benefits and challenges for expanded use of specific conductance data loggers on the Eastern Shore.
8. The Committee hosted Jason Pope, USGS, who updated the committee on the study and evaluation of ESVA Ground Water Supply in conjunction with the Dept. of Environmental Quality.
9. The Committee hosted Dixon Tucker of the Virginia Dept. of Health / Office of Drinking Water to present a history of the Captain’s Cove waterworks system, from the VDH, drinking water perspective.
10. The Committee facilitated residential water quality tests conducted by the Virginia Cooperative Extension, in partnership of Virginia Tech, Virginia State University, and the U.S. Department of Agriculture for eight Captain’s Cove residents.
11. The Committee formerly adopted the Groundwater Committee’s Statement of Principles.
12. The Committee hosted Randy McFarland and Sam Caldwell, USGS. Mr. McFarland presented updates to the "Hydrogeologic Framework of the Virginia Eastern Shore” and Mr. Caldwell presented preliminary results of his work on the use of electromagnetic induction logging to improve understanding of the saltwater transition zone in the Eastern Shore aquifer system.
13. The Committee received a cost estimate of comprehensive well testing effort on the ESVA from Mr. Caldwell, USGS.
14. The Committee in response to concerns that were expressed during public comment at Ground Water Committee meetings regarding the Captain’s Cove community water system and residential water quality, drafted a 30-page report regarding the ground water and residential water supply at Captain’s Cove.
15. State Water Control Board Action: Adoption of new regulations providing permit incentives for use of the Columbia aquifer, including extended permit terms, an accelerated permit process, discounted permit fees, and other subsidies or incentives.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Eastern Shore Groundwater Committee	Department Number:	101.8110
Fund:	General Fund	Function:	Community Development

Major Issues to Address in the Next Two Fiscal Years:

1. The Committee will provide regular maintenance to the Ground Water Management Plan by regularly adding recent ground water information, studies, data and model scenario outcomes.
2. The Committee will maintain the Accomack County Regional Water Supply Plan to ensure adequate water quality and supply for residents. The Plan was updated, as required by VDEQ prior to December 31, 2018.
3. The Committee plans to continue implementation of the USGS modeling into their reviews of water use permits. This will allow for increased accuracy and better overall management of existing water-use permits.
4. The Committee will work with the USGS to conduct annual sampling (EM-logging) to provide sufficient data about salt water intrusion impacts on the regional ground water supply.
5. The Committee will continue to serve as a resource to both Counties' Departments of Public Works and residents with regards to Household Hazardous Waste Collection Facility and its importance and proper use.
6. The Committee plans to produce informational documents showing relevant current ground water information including an annual summary summarizing the state of ground water use on the Eastern Shore and summaries of outcomes of Ground Water Model Simulations.
7. The Committee plans to continue to raise awareness of individuals and groups whom proactively work to protect and preserve ground water through the annual Eastern Shore Ground Water Awards program.
8. The Committee plans to implement residential well testing in underserved and disadvantaged communities prone to well failure.
9. The Committee plans to address regulatory loopholes in policies concerning Groundwater quality.
10. Staff will serve on the newly reconvened Eastern Virginia Groundwater Management Advisory Committee.

Outcomes and Workload/Performance Measures:

A. Outcome 1: We assist and educate local governments and residents.

Measure Descriptions	FY2021	FY2022	Current Goal	Comments
1. Workload Measure: Total number of assistance and educational measures to local governments and local residents.	12	16	14	Captain's Cove residential engagement led to a significant increase in assistance and educational measures
2. Performance Measure: Number of public Committee meetings held	10	8	10	Meetings held impacted by COVID-19.
3. Performance Measure: Number of public educational forums held and/or number of videos and educational materials created	3	3	3	

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Eastern Shore Groundwater Committee	Department Number:	101.8110
Fund:	General Fund	Function:	Community Development

Outcomes and Workload/Performance Measures:

B. Outcome 2: We maintain a Ground Water Supply Management and Protection Plan and Water Supply Plan.

Outcomes and Measure Descriptions	FY2021	FY2022	Current Goal	Comments
1. Workload Measure: Total number of efforts to maintain & implement the Ground Water Resources Management Plan	3	5	4	
2. Performance Measure: Ground Water Consultant will provide ongoing updates to Ground Water Supply Management and Protection Plan.	1	1	1	
3. Performance Measure: The Committee will maintain the state-mandated Accomack County Regional Water Supply Plan.	1	1	1	

C. Outcome 3: We initiate studies and maintain models concerning water supply

Outcomes and Measure Descriptions	FY2021	FY2022	Current Goal	Comments
1. Workload Measure: Total studies/models	2	2	2	
2. Performance Measure: Number of Ground Water Model runs	1	1	1	
3. Workload Measure: Number of groundwater studies/research that we have helped initiate or to which we've contributed	1	1	1	

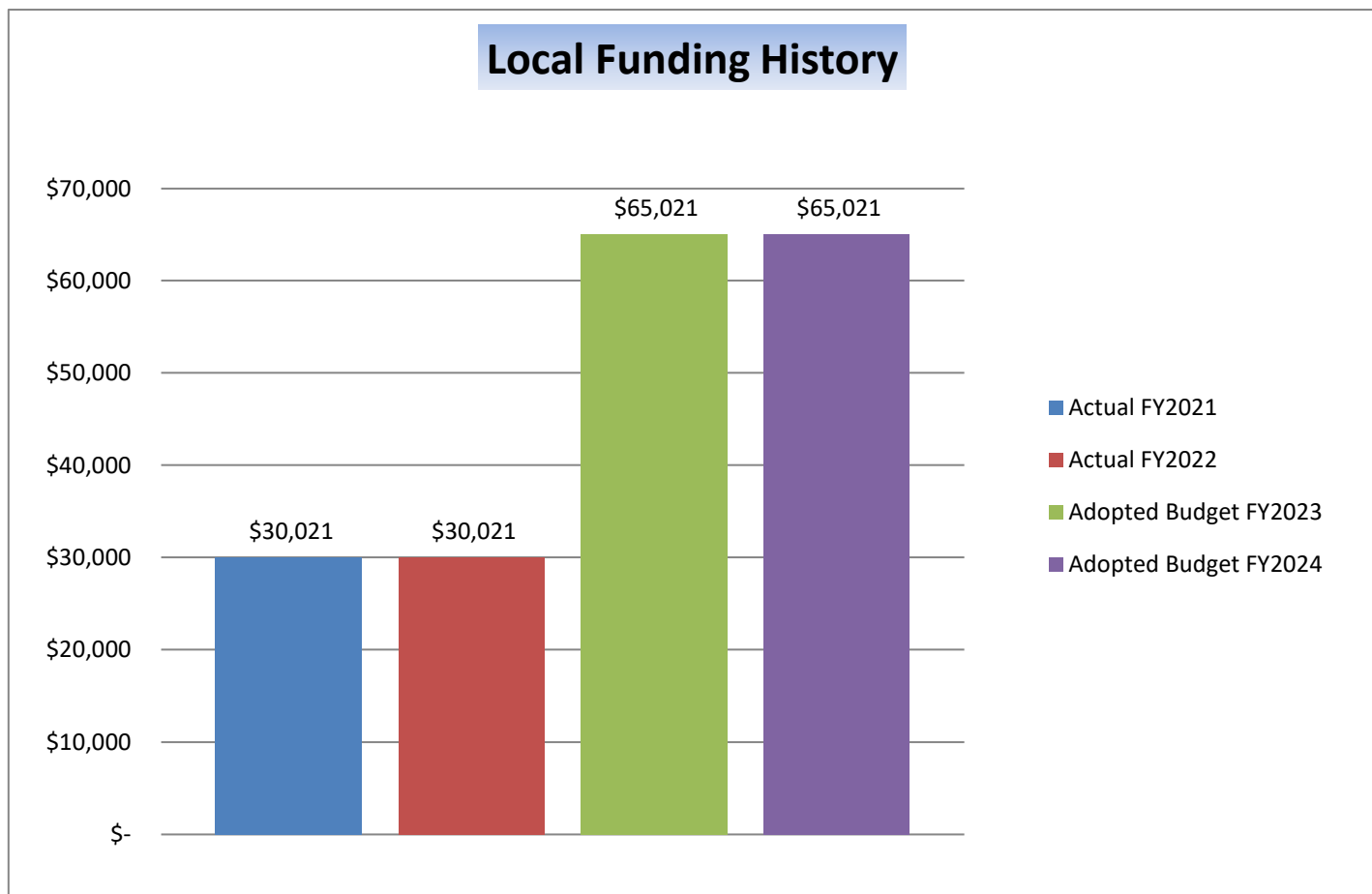
Expenditure History

Expenditure Category	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Operating Subsidy	\$ 30,021	\$ 30,021	\$ 65,021	\$ 65,021	0%
Total	30,021	30,021	65,021	65,021	0%

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Eastern Shore Groundwater Committee	Department Number:	101.8110
Fund:	General Fund	Function:	Community Development

Local Funding History



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2021	Adopted Budget FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
No County Positions	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
None	n/a		\$ -
TOTAL			\$ -

Contact Information

Name:	Kellen Singleton	Address 1:	23372 Front Street
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Telephone:		Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Eastern Shore Small Business Development Center	Department Number:	101.8110
Fund:	General Fund	Function:	Community Development

Mission Statement:

To foster small business success and grow both the region's and the Commonwealth's economy.

Description of Services Provided:

The Center accomplishes its mission by providing free, confidential and non-judgmental small business counseling to both existing and prospective small business owners. In addition to this counseling, the Center also provides a variety of specifically focused classroom and online training courses designed to increase the business acumen of the region's small business owners. In the Eastern Shore, this is done in partnership with the Eastern Shore of Virginia Chamber of Commerce and other organizations.

Current Departmental Goals:

Provide counseling and training to at 10 small businesses based in Accomack

Accomplishments and Challenges in the last 2 fiscal years:

In non-COVID activity provided 169 hours of counseling for 11 clients in 84 counseling sessions last year. This resulted in the creation of 1 new job and the retention of 2 jobs. It also resulted in \$81,000 in capital for two of the businesses who reported results. The Center experienced similar results the year before. In COVID-related activity the Center assisted 14 businesses obtain loans totaling in a range from \$4,500,000 to \$7,500,000. No more specific amount data provided by the SBA.

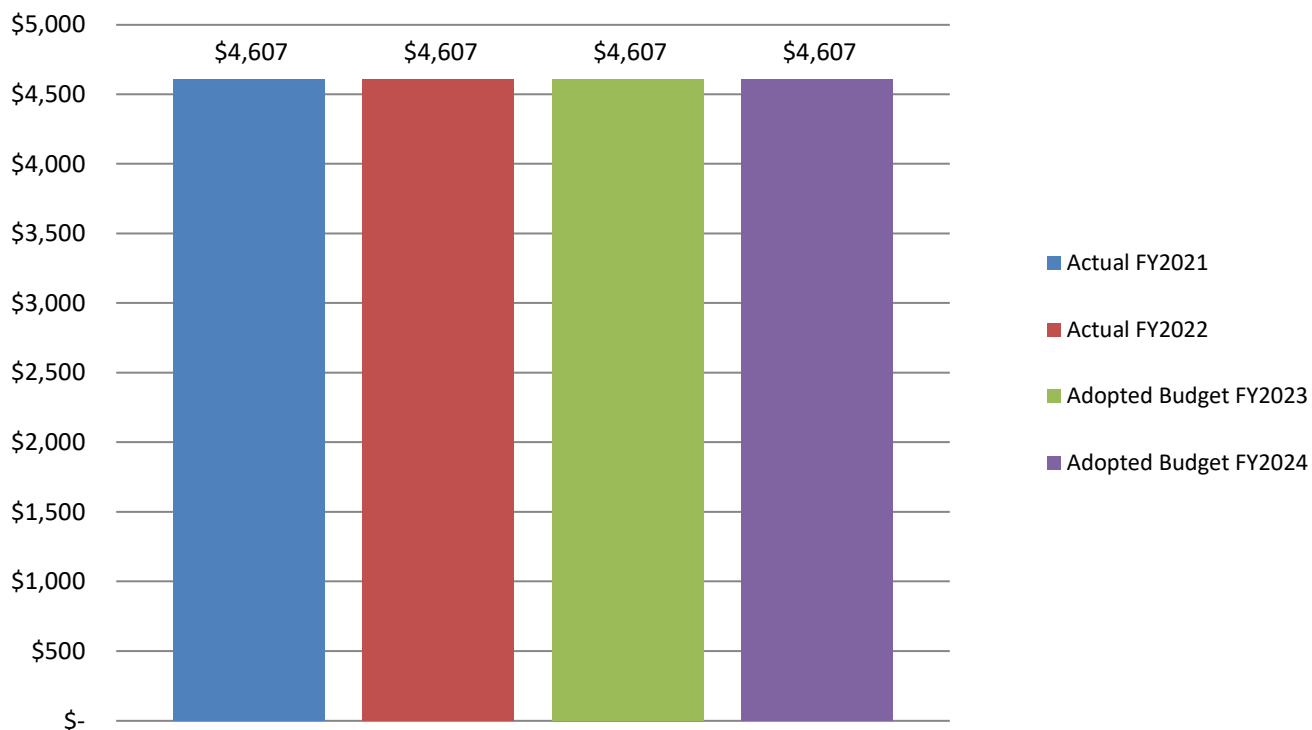
Expenditure History

Expenditure Category	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Operating Subsidy	\$ 4,607	\$ 4,607	\$ 4,607	\$ 4,607	0%
Total	4,607	4,607	4,607	4,607	0%

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Eastern Shore Small Business Development Center	Department Number:	101.8110
Fund:	General Fund	Function:	Community Development

Local Funding History



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2021	Adopted Budget FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
No County Positions	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
None	n/a		\$ -
TOTAL			\$ -

Contact Information

Name:	James T. Carroll, III	Address 1:	101 West Main Street
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Telephone:	(757) 664-2595	Zip Code:	23510

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Chincoteague Chamber of Commerce	Department Number:	
Fund:	General Fund	Function:	Economic Development/Tourism

Mission Statement:

The Chincoteague Chamber of Commerce is an organization whereby many different business interests have joined together in a combined manner to maximize their ability to attract and increase the number of visitors to Chincoteague Island. The ultimate goal of the organization is to communicate the message that Chincoteague, the “Beautiful Land Across the Water”, is the most desirable location to visit and/or vacation with family or friends.

Description of Services Provided:

The Chincoteague Chamber of Commerce (Chamber) is a non-profit, volunteer membership organization serving as the leading spokesman and representative for the businesses on Chincoteague Island with a membership of almost 300 businesses spanning from Salisbury, MD to the Hampton Roads area. Since the 1960's when tourism became the primary generator of economic growth for the Town of Chincoteague, the Chamber has served a unique dual role serving both business and tourism communities for the Town of Chincoteague and Accomack County.

As an information and advocacy hub, the Chamber serves, in partnership with official Town of Chincoteague representatives, federal and state government representatives, and non-profit boards, as an important conduit for information for residents and the business community. As a Destination Marketing Organization, the Chamber promotes tourism and serves as a Virginia Tourism Corporation Certified Visitor Center with brochure distribution requirements and required operating hours. Each year, the Chamber assists close to 10,000 visitors in the office and another 10,000 potential visitors via phone calls and emails.

Managed by a Board with a full-time Executive Director, full-time Marketing & Event Coordinator, full-time Membership & Visitor Services Coordinator, and one part-time Tourism Counselor, the Chamber carries out four main roles against the backdrop of tourism: tourism marketing, business development, business retention, and membership services as well as secondary and tertiary impacts on support service industries including; real estate, construction trades, accounting, attorneys, and insurance. Our membership portfolio expands beyond tourism as it also represents members in aerospace, media, business services, utilities, civic organizations, and health care.

We have strong partnerships with the Eastern Shore of Virginia Chamber of Commerce, Eastern Shore Virginia Tourism Commission, Accomack-Northampton Planning District Commission, Accomack County Economic Development Committee, Eastern Shore Community College, Virginia Space Flight Academy, U.S. Fish & Wildlife, National Park Service, and NASA Wallops Flight Facility which aid in our ability to promote, educate, and offer opportunities to our business and civic communities.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Chincoteague Chamber of Commerce	Department Number:	
Fund:	General Fund	Function:	Economic Development/Tourism

Current Departmental Goals:

1. Tourism marketing is at the heart of the Chamber mission statement. Marketing includes but is not limited to earned media from press releases; paid media such as print advertising, tv/streaming commercials, radio, Google, Facebook, and native ads, Instagram influencer; and organic marketing from social media shares.
2. Business development is an integral part of growing the Chamber and growing the economic prosperity in the Town of Chincoteague. This includes cultivating entrepreneurs, meeting with potential new business owners, and advocating for business relocation to Chincoteague.
3. Business retention is the realm of providing support to existing businesses by assisting them with expansion planning, marketing, and providing information on financial planning, resiliency, insurance, and other topics of interest to local businesses.
4. Membership services encompasses networking opportunities, and information dissemination among members, business referrals, workshops, and awards.
5. Maintain and grow our business community to increase job opportunities in Accomack County through entrepreneurial and business retention goals developed in our strategic plan.

Accomplishments and Challenges in the last 2 fiscal years:

Accomplishments:

1. Annual Report – Presented to local officials and Chamber membership, the annual report is also hosted on the Chamber website for public review and documents performance and successes through a regional overview, action plan achievements, media coverage, marketing efforts, statistics, and membership services; as well as highlights objectives for the upcoming year. <https://www.chincoteaguechamber.com/chamber/>
2. Increased visitation due to marketing efforts – The Chamber, although a separate entity, is the official tourism and marketing office for the Town of Chincoteague. Marketing efforts have led to increases in Town of Chincoteague Meals Tax and Transient Occupancy Tax revenue.
3. Accolades – Through Chamber marketing efforts, Chincoteague and Assateague Islands have received several national accolades driving tourism to Accomack County including MSN.com '50 Famous Horses Who Are Loved by Millions' (2022), Country Living Magazine 'The 30 Most Magical Island Getaways in the United States' (2022), Realtor.com '10 Most Affordable Beach Towns' (2021), BigSevenTravel.com 'Best Coastal Towns in the US' (2021), TravelAwaits.com '9 Quaint US Islands to Explore' (2021), USA Today 10Best Reader's Choice '#1 Best Coastal Small Town' (2020), Southern Living's 'South's Best' (2017), Budget Travel's '#2 America's Coolest Small Town' (2016), and Coastal Living's 'America's Happiest Seaside Town' (2014). A complete list of accolades can be viewed at <https://www.chincoteaguechamber.com/awards-and-recognitions/>
4. With aid from County funding, we have successfully hired a third full-time staff member to fulfill the Membership and Visitor Services Coordinator responsibilities in our office. They have been a tremendous asset to us over the last several months and helped generate additional FY2023 revenue through visitor guide sales and increased membership numbers, which helped offset increased printing and distribution costs. They will also offer support in other areas including membership benefits, workforce development training/resources, economic development, educational and networking opportunities, business resiliency, marketing, and strategic planning workshops. We also were able to hire a part-time Tourism Counselor for weekends and peak season needs. Funding will continue to provide financial support to sustain both of these positions at competitive wage levels.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Chincoteague Chamber of Commerce	Department Number:	
Fund:	General Fund	Function:	Economic Development/Tourism

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

Challenges:

The year 2022, has continued to bring workforce challenges and the business community needs leadership, resources, and support from the Chamber for business sustainability and growth. The Chamber does not want the following challenges to limit our ability to respond to those needs.

1. Achieving pre-COVID level Membership Retention Rate through effective onboarding of members, surveys to identify member needs, excellent customer service, clear communication of the value of the chamber, and promoting and tracking membership engagement.
2. Funding required to bring influential business consultants, professional speakers, and training events to membership and business community.
3. Staffing requirements to onboard and maintain new Chamber technologies being implemented to benefit visitors and membership.
4. Uncertainty of venues for future festivals due to potential for transfer of venue ownership.
5. Grants - Although grants have been extremely beneficial to our mission and have continued to support the Chamber in FY2022, they also require staffing resources to plan, implement, and report metrics and are not a long-term or reliable source of sustainability.
6. COVID recovery funding streams are ending, which have been a source to help Chamber sustain and rebuild.

Major Issues to Address in the Next Two Fiscal Years:

Festival revenue has historically been a large portion of our annual operating budget. We recognize our vulnerability in having a large portion of our budget dependent on (2) one-day weather-dependent outdoor festivals and (1) two-day indoor festival which has suffered significant exhibitor and attendee loss in recent years, and our need to explore other avenues of revenue generation that provide stronger sustainability as location, attendance, and weather are variable factors.

As festival cost of goods continue to increase, it will be necessary to raise ticket prices to minimize negative impacts on overall profitability. Festivals have sold out for many years, but continued ticket price increases will eventually have a correlating shift in demand.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Chincoteague Chamber of Commerce	Department Number:	
Fund:	General Fund	Function:	Economic Development/Tourism

Outcomes and Workload/Performance Measures:

A. Outcome 1:

Measure Descriptions	FY2021	FY2022	Current Goal	Comments
1. Workload Measure - Increase Visitation to Chincoteague Island	\$1,612,088	\$2,391,379	\$2,500,000	Based on Town of Chincoteague Fiscal Year Transient Occupancy Tax Revenue
2. Performance Measure - Number of Hits to Website	238,486	258,547	280,000	(Based on Chamber Calendar Year) with FY2022 being a January-November actual w/ December projection
3. Performance Measure - Number of Hits to Online Visitor's Guide & Membership Directory	7,629	30,687	33,000	(Based on Chamber Calendar Year) with FY2022 being a January-November actual w/ December projection.

B. Outcome 2:

Outcomes and Measure Descriptions	FY2021	FY2022	Current Goal	Comments
1. Workload Measure - Number of Social Media Posts (Facebook, Instagram, Twitter, and YouTube)	1,031	1,188	1,307	(Based on Chamber Calendar Year) with FY2022 being a January-November actual w/ December projection.
2. Performance Measure - Number of Followers	32,793	36,800	40,480	(Based on Chamber Calendar Year) with FY2022 being a January-November actual w/ December projection
3. Performance Measure - Number of Reaches	3,134,328	17,514,066	19,265,473	(Based on Chamber Calendar Year) with FY2022 being a January-November actual w/ December projection. FY2022 increase due to return of Pony Swim in July.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Chincoteague Chamber of Commerce	Department Number:	
Fund:	General Fund	Function:	Economic Development/Tourism

Outcomes and Workload/Performance Measures (continued):

C. Outcome 3:

Outcomes and Measure Descriptions	FY2021	FY2022	Current Goal	Comments
1. Workload Measure - Number of Business Opportunities Offered (networking, workshops, outreach)	16	23	25	(Based on Chamber Calendar Year)
2. Performance Measure - Number of New Members	30	26	44	(Based on Chamber Calendar Year)
3. Performance Measure - Business Membership Retention Percentage	85.62%	83.22%	88.69%	(Based on Chamber Calendar Year)

Expenditure History

Expenditure Category	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Operating Subsidy	\$ 20,000	\$ 25,000	\$ 25,000	\$ 30,916	24%
Total	20,000	25,000	25,000	30,916	24%

Local Funding History



Departmental Budget Summary & Performance Snapshot

Department or Agency:	Chincoteague Chamber of Commerce	Department Number:	
Fund:	General Fund	Function:	Economic Development/Tourism

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2021	Adopted Budget FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
No County Positions	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Continued support and growth of area tourism businesses	n/a	Reserves	\$ 5,916
TOTAL			\$ 5,916

Contact Information

Name:	Evelyn Shotwell	Address 1:	Chincoteague Chamber of Commerce
Title:	Executive Director	Address 2:	6733 Maddox Boulevard
Email:	eshotwell@chincoteaguechamber.com	City/State:	Chincoteague Island, VA
Telephone:	757-336-6161	Zip Code:	23336

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Wallops Research Park	Department Number:	101.8114
Fund:	General Fund	Function:	Community/Economic Dev.

Mission Statement:

The Wallops Research Park's mission is to attract new business and new development to the park.

Description of Services Provided:

OPERATIONS MANAGEMENT: General maintenance management such as grass mowing, snow removal, pavement sweeping, lighting repair, gate maintenance, security, utility billing for electric, water and sewer, is performed by the County's Public Works Department.

PROJECT MANAGEMENT: With construction efforts nearly complete, the WRP Manager will be the Accomack County point of contact for Virginia Space, their tenant, on park maintenance and related items moving forward.

STAFFING LEADERSHIP COUNCIL: The County's Building, Planning, and Economic Development department provides staff support to the Wallops Research Park Leadership Council.

PARTNERSHIPS: Virginia Space, NASA, Virginia Economic Development Partnership and others work closely with County staff on matters related to the Research Park.

MARKETING: Marketing efforts are minimal currently. Future funding for marketing is recommended.

Current Departmental Goals:

1. Amend Wallops Research Park Conditions, Covenants, and Restrictions, as well as the Design Guidelines.
2. Increase recruitment efforts.
3. Continue to work with Virginia Space and NASA to recruit new businesses to the Park.

Accomplishments and Challenges in the last 2 fiscal years:

Accomplishments:

- Worked with a third party to update the Conditions, Covenants, and Restrictions, as well as the Design Guidelines. Review by Wallops Research Park Leadership Council in remaining FY.
- Working with a Development Prospect who is interested in purchasing land within the Research Park and Building office facilities.
- Working on completion of sub division on WRP.

Challenges:

- Wallops Research Park manager position is unfunded. Funds were re-directed to support dangerous building enforcement position. WRP position could be combined with County wide economic development position.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Wallops Research Park	Department Number:	101.8114
Fund:	General Fund	Function:	Community/Economic Dev.

Major Issues to Address in the Next Two Fiscal Years:

- Funding for manager position.
- Continue to recruit additional business to the Research Park.

Outcomes and Workload/Performance Measures:

A. Outcome 1: Park Operations Management

Measure Descriptions	FY2021	FY2022	Current Goal	Comments
1. Total number of site plans approved.	0	0	YTD - 0	
2. Maintenance performed within the Park.				Now contracted through Public Works.
3. Performance Measure				

B. Outcome 2: New Business Recruitment

Outcomes and Measure Descriptions	FY2021	FY2022	Current Goal	Comments
1. Number of prospects contacted.	1	3	YTD - 1	1 prospect remains active
2. Number of prospects contacted with bona-fide interest in the Research Park.	1	1	YTD - 1	
3. Prospects purchasing or signing leases for property in the Park.	1	0	YTD - 0	

C. Outcome 3: Staffing the Wallops Research Park Leadership Council.

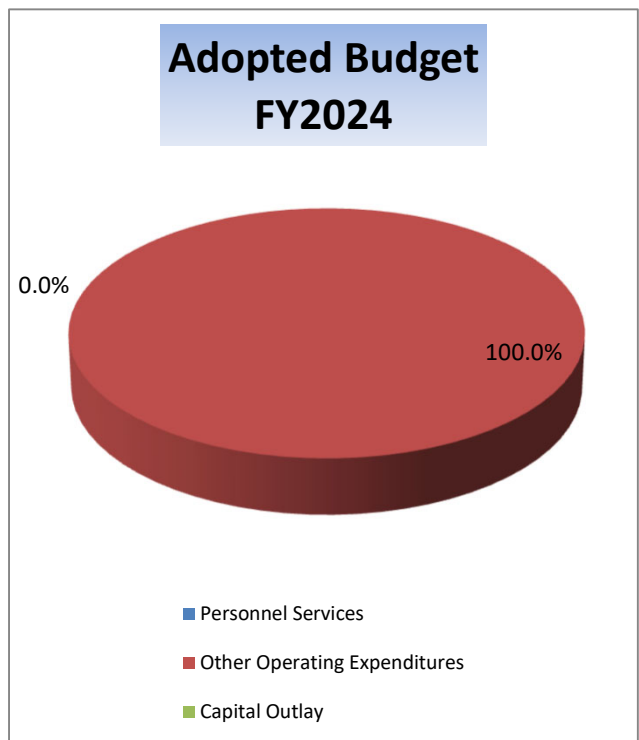
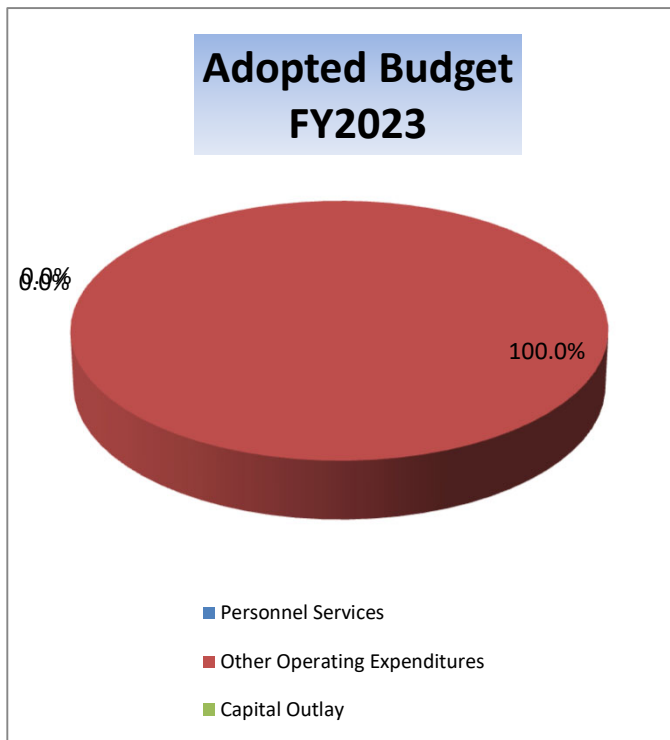
Outcomes and Measure Descriptions	FY2021	FY2022	Current Goal	Comments
1. Total development of applications submitted.	0	0	YTD - 0	
2. Total number of meetings prepared for, including: Verifying quorum, preparing the agenda and any items related, emailing packet including the previous meetings minutes.	2	0	YTD - 0	The Leadership Council has been unable to meet due to availability of staff and Members of the Council.
3. Performance Measure				

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Wallops Research Park	Department Number:	101.8114
Fund:	General Fund	Function:	Community/Economic Dev.

Expenditure History

Expenditure Category	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Other Operating Expenditures	22,784	669	42,964	25,964	-40%
Capital Outlay	-	-	-	-	0%
Debt Service	-	-	-	-	0%
Total	22,784	669	42,964	25,964	-40%



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2021	Adopted Budget FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Wallops Research Park Manager	1.0	0.0	0.0	0.0	0%
Total	1.0	0.0	0.0	0.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
None	n/a		\$ -
TOTAL			\$ -

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Wallops Research Park	Department Number:	101.8114
Fund:	General Fund	Function:	Community/Economic Dev.

Contact Information

Name:	Leander Pambid	Address 1:	23282 Courthouse Avenue
Title:	Deputy County Administrator	Address 2:	P.O. Box 686
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Departmental Budget Summary & Performance Snapshot

Department or Agency:	Johnsongrass & Gypsy Moth Control	Department Number:	101.8204
Fund:	General Fund	Function:	Community Development

Mission Statement:

It is the mission of the Johnsongrass, Gypsy Moth and Agricultural Program Committee to control and eradicate Johnsongrass and Gypsy Moth in the County of Accomack through voluntary compliance and to assist the Agricultural Extension Agent with agricultural education programs as needed. This position is the only part-time assistance the Agricultural and Natural Resources Extension Agent has to serve an agricultural industry which is the third largest of 105 counties and cities in the State of Virginia and that has a county farm gate gross of almost \$165,000,000 annually.

Description of Services Provided:

The part-time employee, in cooperation with the Extension Agent, plans, implements and conducts the Johnsongrass/Gypsy Moth Control Program in Accomack County as stipulated by the Accomack County Johnsongrass Control Ordinance. The program is based on regulatory control whereby landowners are encouraged to voluntarily control Johnsongrass at their expense.

Gypsy moth pheromone traps are placed throughout the county as needed and monitored to prevent an outbreak of this destructive pest.

Current Departmental Goals:

A goal of the Johnsongrass, Gypsy Moth and Agricultural Program Committee is to control and eradicate Johnsongrass and Gypsy Moth in the County of Accomack and to assist the Agricultural Extension Agent with agricultural education programs as needed.

Accomplishments and Challenges in the last 2 fiscal years:

At the beginning of the 2021 season, our previous technician chose to resign from the Johnsongrass/Gypsy Moth program. The 2022 season was monitored by Theresa Pittman, Agricultural Extension Agent in Accomack County. The plan is to begin the hiring process for another technician in early 2023 and have someone in place for the 2023 season.

Outcomes and Workload/Performance Measures:

A. Execution of Johnsongrass and Gypsy Moth Monitoring Program				
Measure Descriptions	FY21	FY22	Current Goal	Comments
1. Workload Measure - Number of locations monitored and treated.	*Technician resigned	*Program was monitored by Theresa Pittman, ANR Extension Agent	Hire a new Technician	
2. Performance Measure - Number of small spots treated for Johnsongrass				
3. Performance Measure - Number of hours spent monitoring for infestations				

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Johnsongrass & Gypsy Moth Control	Department Number:	101.8204
Fund:	General Fund	Function:	Community Development

Outcomes and Workload/Performance Measures:

B. Conduct Farm Tour Day and ES Sheep Shearing program.

Outcomes and Measure Descriptions	FY21	FY22	Current Goal	Comments
1. Workload Measure - Assist ANR Agent with executing Farm Tour Day and the ES Sheep Shearing Program.	*Technician resigned	*Program was monitored by Theresa Pittman, ANR Extension Agent	Hire a new Technician	
2. Performance Measure - Number of children, teachers and chaperones attending Farm Tour Day.				
3. Performance Measure - Number of farms having sheep sheared and number of sheep sheared.				

Outcomes and Workload/Performance Measures:

C. Provide Assistance to ANR Agent on an as needed basis

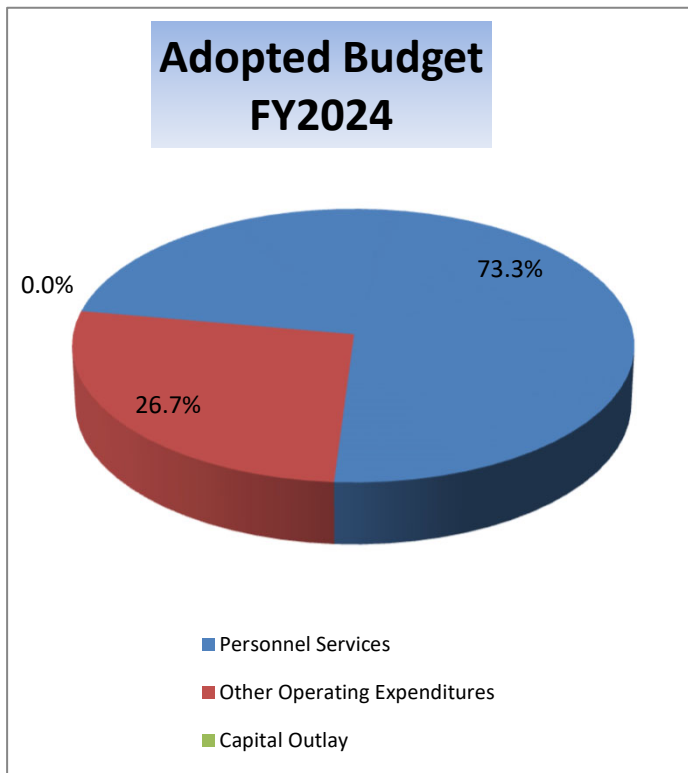
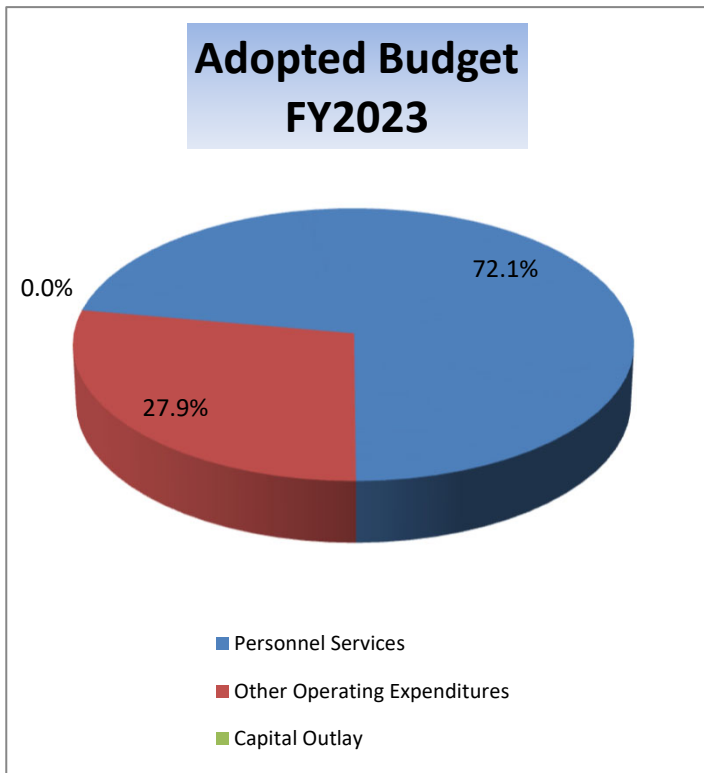
Outcomes and Measure Descriptions	FY21	FY22	Current Goal	Comments
1. Workload Measure: Technician provided assistance with educational programming as needed	*Technician resigned	*Program was monitored by Theresa Pittman, ANR Extension Agent	Hire a new Technician	
2. Performance Measure				
3. Performance Measure				

Expenditure History

Expenditure Category	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	\$ -	\$ -	\$ 9,641	\$ 10,211	6%
Other Operating Expenditures	-	-	3,726	3,726	0%
Capital Outlay	-	-	-	-	0%
Debt Service	-	-	-	-	0%
Total	-	-	13,367	13,937	4%

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Johnsongrass & Gypsy Moth Control	Department Number:	101.8204
Fund:	General Fund	Function:	Community Development



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2021	Adopted Budget FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Johnsongrass/Gypsy Moth Supervisor	0.5	0.5	0.5	0.5	0%
Total	0.5	0.5	0.5	0.5	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Employee 6.5% salary increase & benefit cost adjustments	n/a	Recurring	\$ 570
TOTAL			\$ 570

Contact Information

Name:	Theresa Pittman	Address 1:	23185 Front Street
Title:	Unit Coordinator/Extension Agent	Address 2:	
Email:	tpittman@vt.edu	City/State:	Accomac, VA
Telephone:	757-787-1361	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Cooperative Extension Program	Department Number:	101.8305
Fund:	General Fund	Function:	Community Development

Mission Statement:

Virginia Cooperative Extension puts university knowledge into the hands of people. We are credible experts and educators who provide information, education and tools you can use every day to improve your life. Virginia Cooperative Extension enables people to improve their lives through an educational process that uses scientific knowledge focused on the issues and needs of Accomack County residents.

Description of Services Provided:

Accomack County Cooperative Extension is an educational arm of Virginia Cooperative Extension (VCE) headquartered on the campus of Virginia Tech. VCE serves the community by conducting research-based educational programs developed with input from local stakeholders. Accomack Extension Agents and Program Assistants provide research based information and educational opportunities to citizens in the areas of agriculture and natural resources, family and consumer sciences, and 4-H youth development with the goal of improving the lives of Accomack residents.

Agriculture and natural resources programming helps sustain profitability of agricultural and forestry production while protecting and enhancing the quality of our land and water resources. Programming efforts address a broad range of issues from traditional agricultural management and production to farm business management, soil and water conservation, land and water quality, the safe use of pesticides, forestry, wildlife and consumer and commercial horticulture.

Through community based and school-partnered programs, along with the guidance of an adult volunteer system, 4-H assists youth age 8-18 in decision-making, developing leadership and life skills, managing resources, working with others and utilizing effective communication skills.

The Family Nutrition Program/Supplemental Nutrition Assistance Program provides group and one-on-one help to low income families, individuals and youth in the areas of nutrition education and food related skills, encouraging healthy eating habits and increasing skills to stretch food resources.

Current Departmental Goals:

The goal of the VCE Accomack County Unit is to put university knowledge into the hands of people. Each educational department within the Accomack County VCE Unit strives to provide information, education, and tools that citizens can use every day to improve their lives, whether it is on their farming operation, in their family home, or during an after school program. Virginia Cooperative Extension enables people to improve their lives through an educational process that uses scientific knowledge focused on their issues and needs.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Cooperative Extension Program	Department Number:	101.8305
Fund:	General Fund	Function:	Community Development

Accomplishments and Challenges in the last 2 fiscal years:

Major Programming Efforts/Accomplishments in FY22

Agricultural and Natural Resources (ANR) Programs-

Serving homeowners and agricultural producers in Accomack County. The ANR program educated upwards of 1000 persons in-person related to general homeowner information, agribusiness, pesticides, pests, IPM, agronomy, water stewardship, food safety and more. FY22 served as the inaugural year for "The Stalk" a community newsletter from Accomack and Northampton VCE offices and the Eastern Shore AREC. Each month the newsletter is shared virtually with 500 plus subscribers. A weekly radio program on WESR serves as another method of communication with the public. The radio spot is sponsored by the Eastern Shore Master Gardeners and is written by the Accomack County Extension Agent. The radio script serves to disseminate environmental and horticultural information geared towards homeowners and community members. Some of our annual educational programs include:

2022 Virtual Eastern Shore Agricultural Conference & Trade Show, Commercial and Private Pesticide License Recertifications, Vegetable & Agronomic Crops Field Day – in cooperation with the Eastern Shore AREC, Accomack County Sheep Shearing Program, Eastern Shore Agriculture Video Series, Eastern Shore Pest Management Program, Eastern Shore Food Safety Program, Accomack County Plastic Pesticide Recycling Program, Virginia Potato Disease Advisory, Farm Bureau Young Farmers, Eastern Shore Master Gardeners program.

4-H Youth Program –

More than 1,128 youth were involved in 4-H in the past two years including community clubs, in-school programs and volunteers.

160 students participated in 10 hours of Character Counts Lessons.

13 youth participated in 4H Youth Computer Science Camp

A week long 4-H summer camp was also held in July 2022 with 29 youth in attendance.

10 youth volunteers received 24 hours of training in order to participate in 2022 4-H Junior Camp

71 youth participated in the Embryology program learning more about the lifecycle of a chick.

21 4-H club members participated in the 4H State Horse Show

****Due to a retirement, we do not have an metrics on our FNP program. The position was not filled in FY22*

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Cooperative Extension Program	Department Number:	101.8305
Fund:	General Fund	Function:	Community Development

Major Issues to Address in the Next Two Fiscal Years:

Major Agricultural and Natural Resources issues:
 Water quality for households
 Glyphosate resistant weeds and their control.
 Dicamba chemistry and uses on the Eastern Shore
 Environmental concerns related to the Chesapeake Bay.
 Conservation programming and support from the state and federal government.
 DEQ regulatory oversight in regards to the poultry industry and also for commercial and private well owners

Major 4-H Issues:
 Youth and Teen Mental health during and post COVID-19, active lifestyle, financial literacy, career exploration and post graduate planning, providing more opportunities in STEM, character education, healthy cooking and eating habits.

****In FY23, the Extension office will have to overcome a lack a programmatic funding in order to keep educational programming free and open to the public. Funding funnels down from VA's General Assembly in order to support local program operations which, up until this point, has been a free service of Extension. Currently, the Accomack Extension Office searches for grants, sponsorships and partnerships to execute educational programs. As VA's budget has gotten tighter, the opportunity to hold free programs has decreased until only a few free programs are offered each year. Any amount of programmatic funds will allow for more programs to be administered at little to no cost to the public. Educational programming is key for societal changes in family nutrition, family financial education, knowledge of food and fiber system as well as youth development.**

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Cooperative Extension Program	Department Number:	101.8305
Fund:	General Fund	Function:	Community Development

Outcomes and Workload/Performance Measures:

A. VCE provides educational programming to enhance agricultural and horticultural production, management and profitability.

Measure Descriptions	FY2021	FY2022	Current Goal	Comments
1. Workload Measure - Number of research-based local educational programs provided to citizens in the areas of Agriculture and Natural Resources throughout the year.	10 programs delivered **some cancelled due to COVID	15 programs delivered	18 programs delivered	Programs include: ES Agricultural Conference, Pesticide License Recertification, ES Specialist's Day, ES Pest Management Program, ES Food Safety Program, ES Master Gardeners.
2. Performance Measure - Number of educational contacts reached through educational programming on a yearly basis.	2,101 adults, 2,000+ email 500 phone 1,800 newsletter radio prgm: unknown	1,272 adults, 3,500+ email 300 phone 1,900 newsletter radio prgm: unknown	2,000 adults, 500 youth, 1,500 email, 200 phone, 1,000 newsletter	Educational information provided to growers and homeowners (contacts) include: agricultural/homeowner pest information, general agricultural information, IPM strategies, Master Gardener questions. These numbers are aggregated on a yearly basis.
3. Performance Measure - Number and value of volunteer hours contributed by Eastern Shore Master Gardener Program	1,500 volunteer hours valued at \$38,145 by 55 Master Gardeners with 900 direct educational contacts	5,657 volunteer hours valued at \$169,427 by 55 Master Gardeners with 1476 direct educational contacts	4,000 volunteer hours by 65 Master Gardeners with 500 direct educational contacts	The ES Master Gardeners are trained volunteer educators who work within their local community to promote sound horticultural practices. The value of volunteer hours is based on a value of \$29.95/hour from the Independent Sector 2022 value of volunteer hours by state.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Cooperative Extension Program	Department Number:	101.8305
Fund:	General Fund	Function:	Community Development

Outcomes and Workload/Performance Measures:

B. VCE provides educational programming and youth development opportunities for youth age 8-18.

Outcomes and Measure Descriptions	FY2021	FY2022	Current Goal	Comments
1. Workload Measure - 4-H provides educational and leadership opportunities for youth and adults.	6 lessons of each curriculum are taught at each of the elementary and middle schools in Accomack County.			Educational programming includes: Teen Cuisine, Health Rocks!, Career Exploration and Planning, Mars Base Camp in partnership with Nandua's Mars Station, Character Counts, Electrical Energy, Soil and Erosion, STEM, Choose Health Fun and Fitness
2. Performance Measure - Number of 4-H youth and adult volunteer leaders.	449 youth and 20 volunteers	445 youth and 20 volunteers	1,500 youth and 70 volunteers	
3. Performance Measure - Number of in-school enrichment classes and other educational sessions conducted.	54 classes	60 classes	95 classes	
4. Performance Measure - One-time community events and programs	8 events	8 events	4 events	

C. VCE provides nutrition education for low income families, individuals and youth.

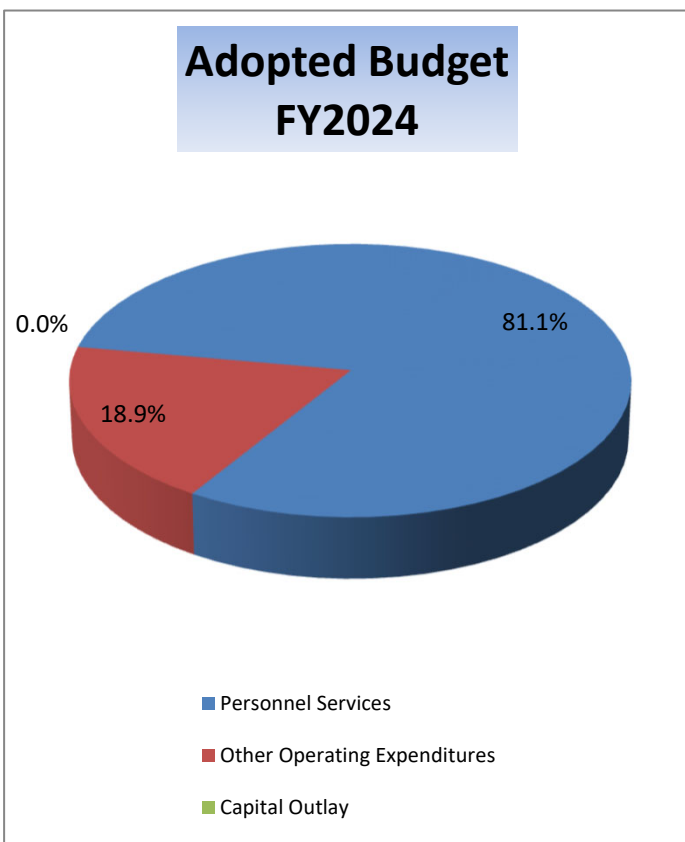
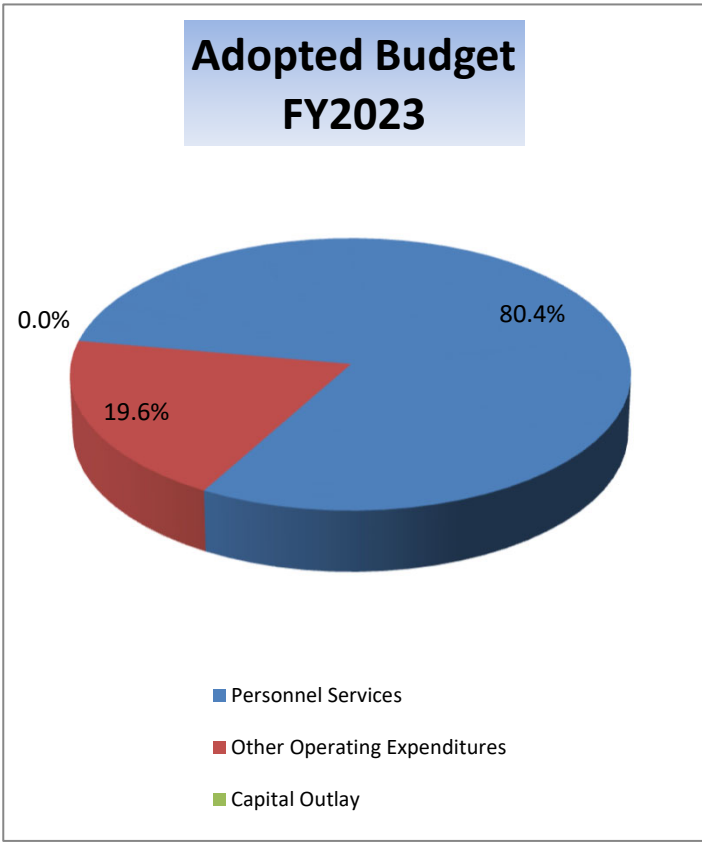
Outcomes and Measure Descriptions	FY2021	FY2022	Current Goal	Comments
1. Workload Measure - The Family Nutrition Program/Supplemental Nutrition Assistance Program assists low income families, individuals and youth in the area of nutrition education and budgeting food dollars.				<i>***Due to a retirement, we do not have an metrics on our FNP program. The position was not filled in FY22</i>
2. Performance Measure - Number of adults and youth enrolled in the Supplemental Nutrition Assistance Program.				
3. Performance Measure - Form partnerships in cooperation with local agencies to provide nutrition information to clients.				

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Cooperative Extension Program	Department Number:	101.8305
Fund:	General Fund	Function:	Community Development

Expenditure History

Expenditure Category	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	\$ 65,149	\$ 69,071	\$ 79,503	\$ 83,210	5%
Other Operating Expenditures	12,715	13,819	19,425	19,425	0%
Capital Outlay	16,210	-	-	-	0%
Debt Service	-	-	-	-	0%
Total	94,075	82,890	98,928	102,635	4%



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2021	Adopted Budget FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
County Funded Extension Technician	0.5	0.5	0.5	0.5	0%
Total	0.5	0.5	0.5	0.5	0%

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Cooperative Extension Program	Department Number:	101.8305
Fund:	General Fund	Function:	Community Development

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Extension Agent Salary Adjustment (local share)	n/a	Recurring	\$ 1,972
Employee 6.5% Salary Increase, Prior Year 5% Salary Increase and Benefit Cost Adjustments	n/a	Recurring	1,735
TOTAL			\$ 3,707

Contact Information

Name:	Theresa Pittman	Address 1:	23203 Front Street
Title:	Unit Coordinator/Extension Agent	Address 2:	P.O. Box 60
Email:	tpittman@vt.edu	City/State:	Accomac, VA
Telephone:	757-787-1361	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

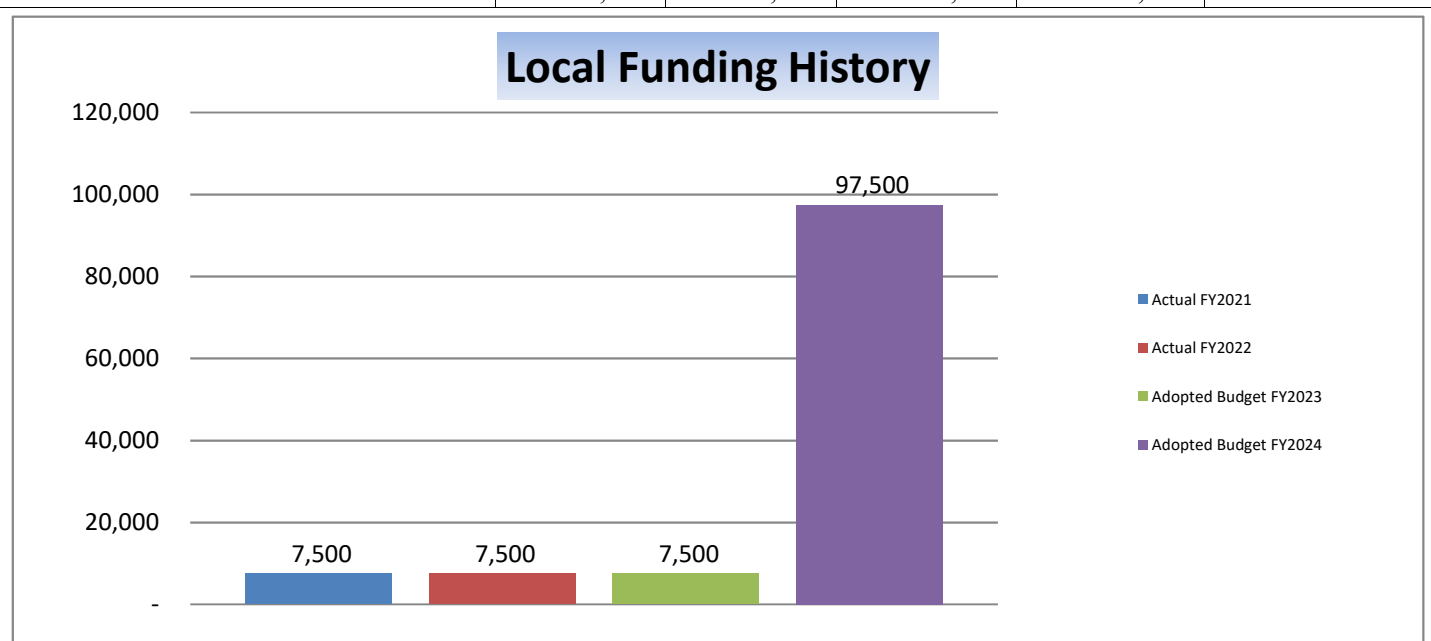
Department or Agency:	Economic Development Authority Operating Subsidy	Department Number:	101.9301
Fund:	General Fund	Function:	Community Development

Department Description:

The Economic Development Authority is a legal entity separate and distinct from the County. The EDA's operations are funded from County sources. The amounts below represent the County's local contribution towards the EDA's operations only. For a complete summary of this entity, see the Select Component Units subsection of this document.

Expenditure History

Expenditure Category	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Operating Subsidy	7,500	7,500	7,500	97,500	1200%
Total	7,500	7,500	7,500	97,500	1200%



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2021	Adopted Budget FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
No County positions	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increase/(Decrease) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Wastewater Study	n/a	Reserves	\$ 90,000
TOTAL			\$ 90,000

Contact Information

Name:	Leander Pambid	Address 1:	23282 Courthouse Avenue
Title:	Deputy County Administrator	Address 2:	P.O. Box 686
Email:	lpambid@co.accomack.va.us	City/State:	Accomac, Virginia
Telephone:	(757) 787-5726	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Contingencies	Department Number:	101.9103
Fund:	General Fund	Function:	Nondepartmental

Department Description:

The County maintains a contingency to address unplanned expenditures during the fiscal year and planned expenditures that are tied to future events. Use of the contingency must be approved by the Board of Supervisors.

Expenditure History

Expenditure Category	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Other	\$ -	\$ 30,046	\$ 815,099	\$ 1,067,357	31%
Total	-	30,046	815,099	1,067,357	31%

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2021	Adopted Budget FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
None	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Net change from prior year and current year contingency	n/a	1-Time	(186,730)
Prior year employee salary increases	n/a	1-Time	(361,012)
Employee classification/comp study	n/a	1-Time	800,000
TOTAL			\$ 252,258

Contact Information

Name:	Michael T. Mason, CPA	Address 1:	23296 Courthouse Avenue
Title:	County Administrator	Address 2:	P.O. Box 388
Email:	mmason@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	757-787-5700	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

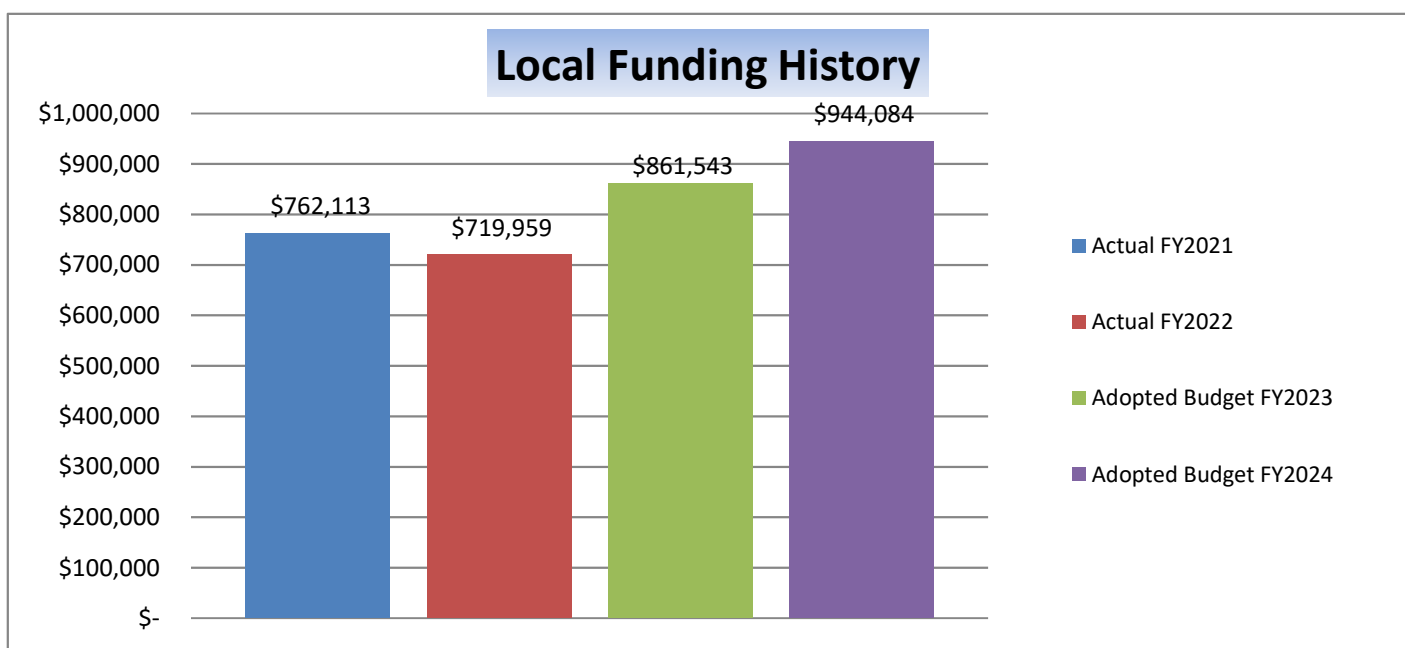
Department or Agency:	Transfers to the Virginia Public Assistance Special Revenue Fund	Department Number:	101.9301
Fund:	General Fund	Function:	Other Uses

Department Description:

This transfer represents the local share of the cost of operating the Social Services Department. Total operating costs of this department are reported in the Virginia Public Assistance Special Revenue Fund.

Expenditure History

Expenditure Category	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Operating Subsidy	\$ 762,113	\$ 719,959	\$ 861,543	\$ 944,084	10%
Total	762,113	719,959	861,543	944,084	10%



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2021	Adopted Budget FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
No County Positions	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increase/(Decrease) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Prior year budget adjustments	n/a		\$ 82,541
TOTAL			\$ 82,541

Contact Information

Name:	Vicki Weakley	Address 1:	22554 Center Parkway
Title:	Director	Address 2:	PO Box 210
Email:	vicki.j.weakley@dss.virginia.gov	City/State:	Accomac, VA
Telephone:	757-787-5500	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

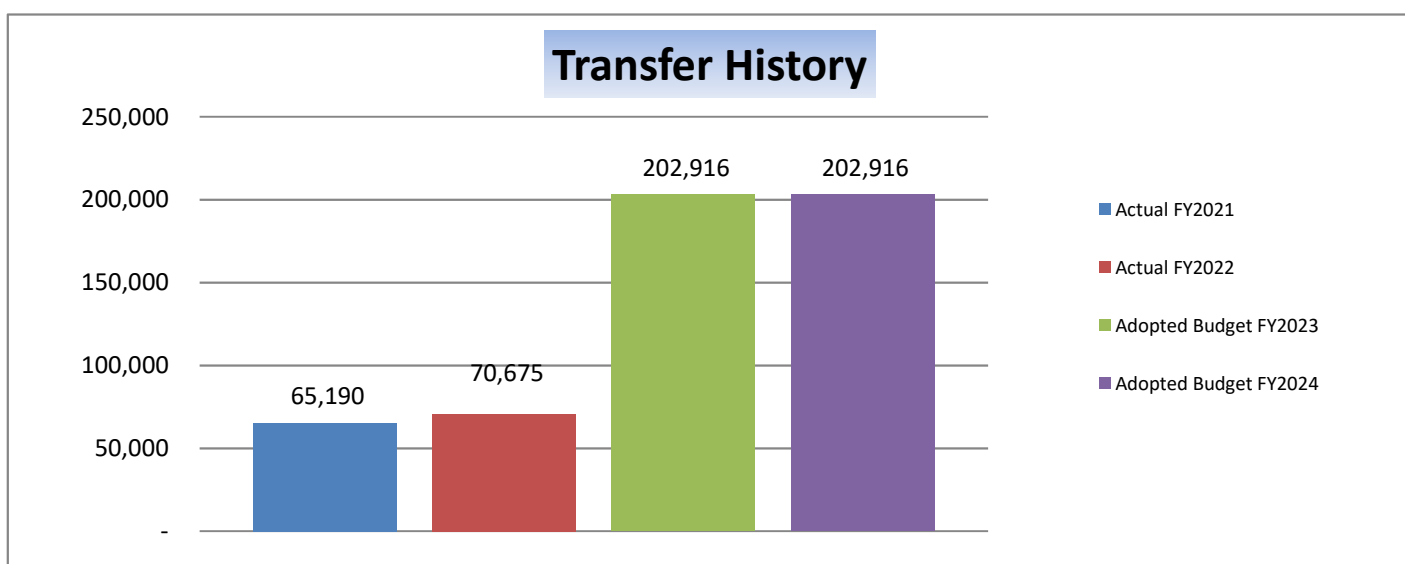
Department or Agency:	Transfers to the Comprehensive Youth Services Special Revenue Fund	Department Number:	101.9301
Fund:	General Fund	Function:	Other Uses

Department Description:

This transfer represents the local share of the cost of the Comprehensive Services Act. Operating costs of this department are reported in the Comprehensive Youth Services Special Revenue Fund.

Expenditure History

Expenditure Category	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Transfers to Other Funds	\$ 65,190	\$ 70,675	\$ 202,916	\$ 202,916	0%
Total	65,190	70,675	202,916	202,916	0%



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2021	Adopted Budget FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
No County Positions	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increase/(Decrease) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
None	n/a		\$ -
TOTAL			\$ -

Contact Information

Name:	Michael T. Mason	Address 1:	23296 Courthouse Avenue
Title:	County Administrator	Address 2:	P.O. Box 388
Email:	mmason@co.accomack.va.us	City/State:	Accomack, VA
Telephone:	757-787-5700	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

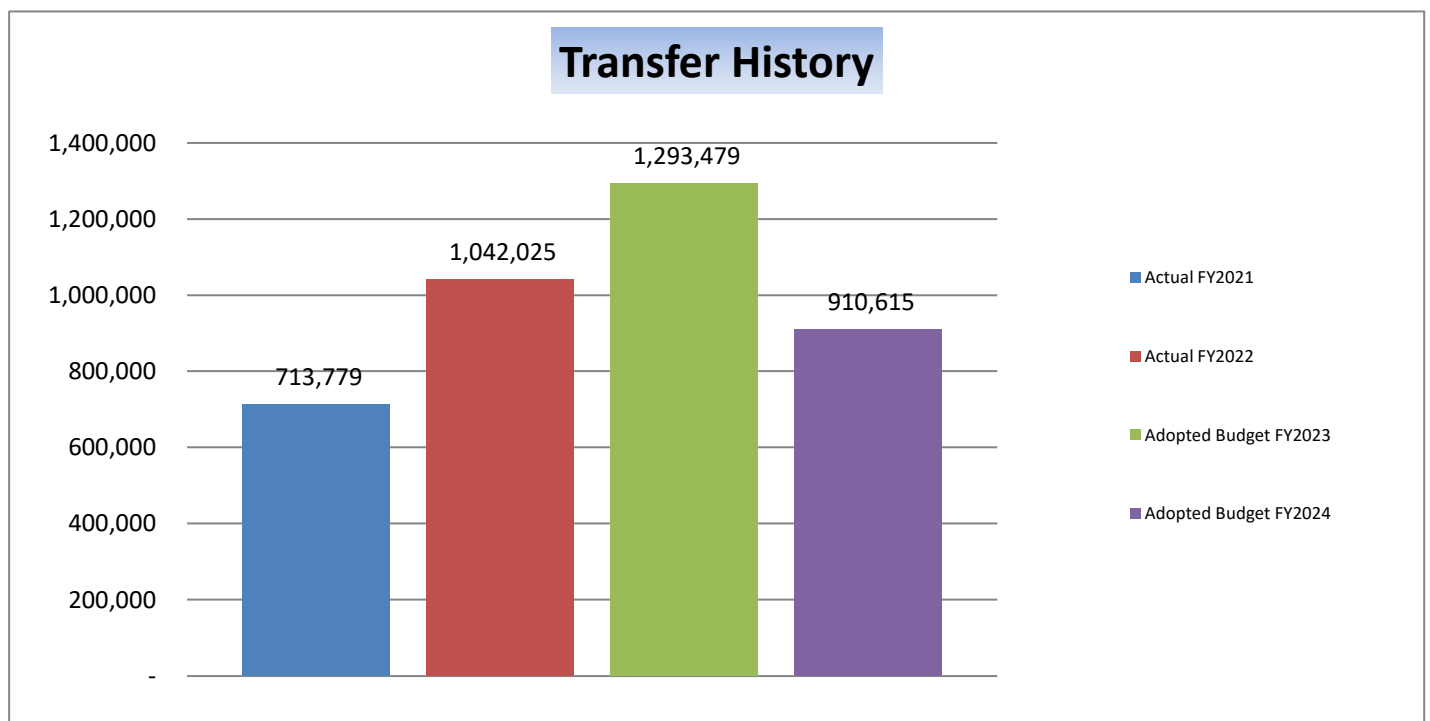
Department or Agency:	Transfers to the Emergency 911 Special Revenue Fund	Department Number:	101.9301
Fund:	General Fund	Function:	Other Uses

Department Description:

This transfer represents the local share of the cost of the 911 Commission. The source of funding for this transfer is primarily communication sales and use tax revenue which is shared with the Commission.

Expenditure History

Expenditure Category	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Transfers to Other Funds	\$ 713,779	\$ 1,042,025	\$ 1,293,479	\$ 910,615	-30%
Total	713,779	1,042,025	1,293,479	910,615	-30%



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2021	Adopted Budget FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
No County Positions	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increase/(Decrease) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Local match adjustment	n/a	Recurring	\$ (382,864)
TOTAL			\$ (382,864)

Contact Information

Name:	Michael T. Mason	Address 1:	23296 Courthouse Avenue
Title:	County Administrator	Address 2:	P.O. Box 388
Email:	mmason@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	757-787-5700	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

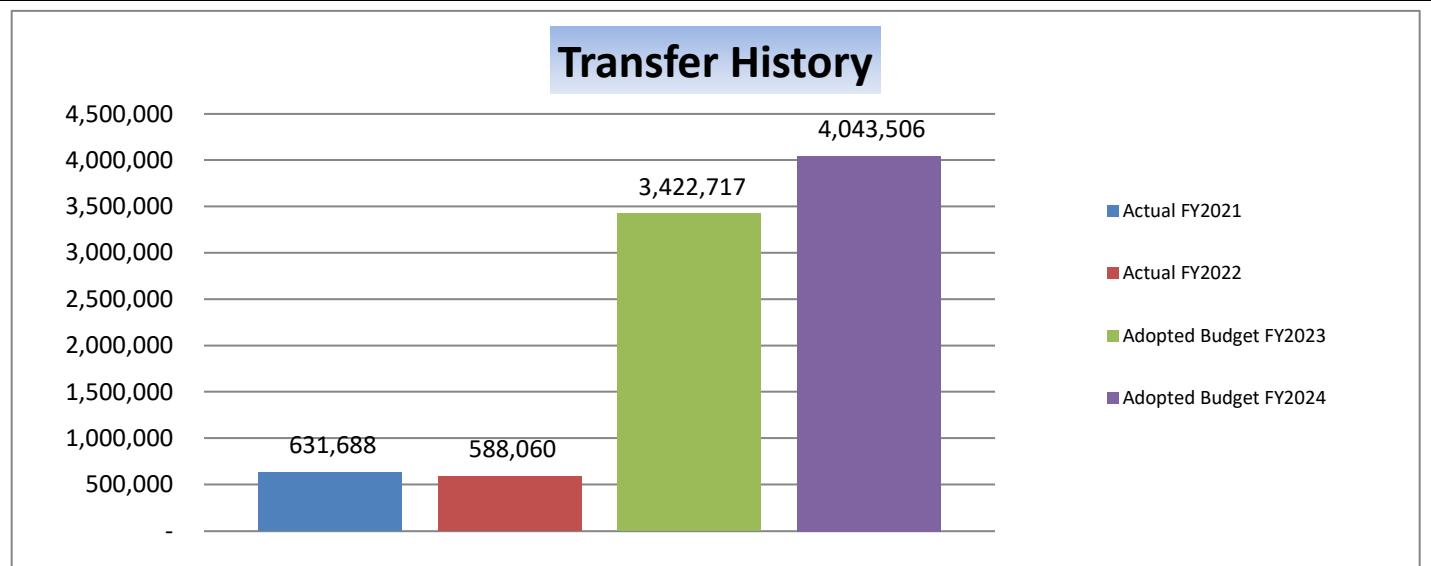
Department or Agency:	Transfers to the County Capital Projects Fund	Department Number:	101.9301
Fund:	General Fund	Function:	Other Uses

Department Description:

This transfer from the General Fund covers the cost of current capital projects. Costs of this department are reported in the Capital Projects Fund.

Expenditure History

Expenditure Category	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Transfers to Other Funds	\$ 631,688	\$ 588,060	\$ 3,422,717	\$ 4,043,506	18%
Total	631,688	588,060	3,422,717	4,043,506	18%



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2021	Adopted Budget FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
No County Positions	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increase/(Decrease) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Current year capital projects adjustment	n/a	Recurring	\$ 620,789
TOTAL			\$ 620,789

Contact Information

Name:	Michael T. Mason	Address 1:	23296 Courthouse Avenue
Title:	County Administrator	Address 2:	P.O. Box 388
Email:	mmason@co.accomack.va.us	City/State:	Accomack, VA
Telephone:	757-787-5700	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Transfer to Accomack County Airport	Department Number:	101.9301
Fund:	General Fund	Function:	Other Uses

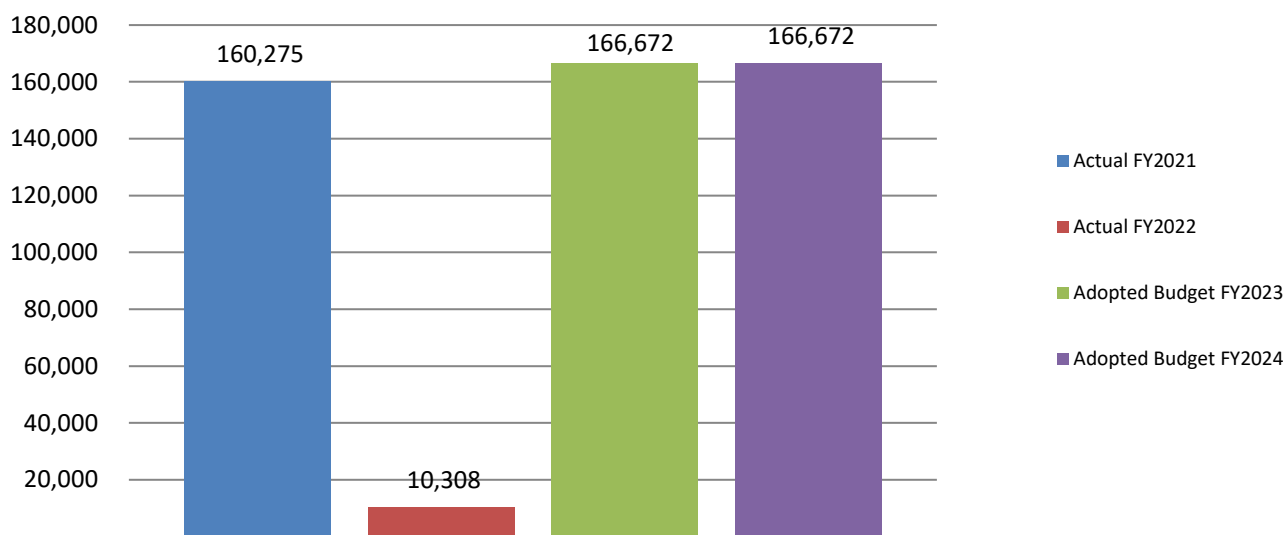
Department Description:

This transfer from the General Fund covers the cost of the Accomack County Airport not funded by other sources. The Airport services are accounted for in the Accomack County Airport Fund.

Expenditure History

Expenditure Category	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Operating Subsidy	\$ 160,275	\$ 10,308	\$ 166,672	\$ 166,672	0%
Total	160,275	10,308	166,672	166,672	0%

Local Funding History



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2021	Adopted Budget FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
No County Positions	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increase/(Decrease) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
None	n/a		\$ -
TOTAL			\$ -

Contact Information

Name:	Stewart Hall	Address 1:	24404 Joynes Neck Rd.
Title:	Deputy County Administrator	Address 2:	P.O. Box 476
Email:	shall@co.accomack.va.us	City/State:	Accomack, VA
Telephone:	(757)787-1468	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Transfer to Stormwater Ordinance Fund	Department Number:	101.9301
Fund:	General Fund	Function:	Other Uses

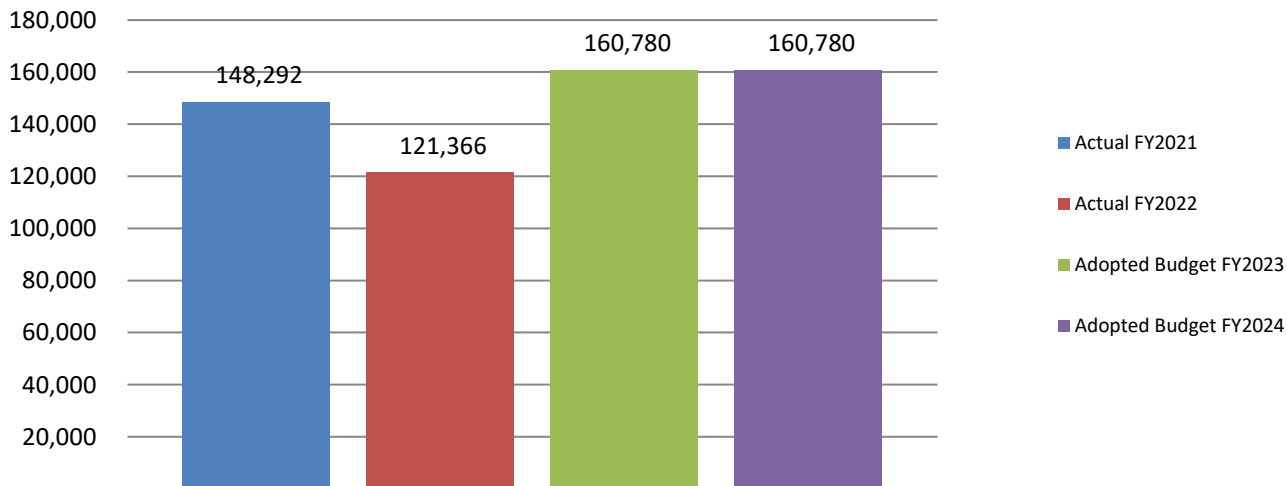
Department Description:

This transfer from the General Fund covers the cost of the Stormwater Ordinance Fund not funded by other sources. The Stormwater services are accounted for in the Stormwater Ordinance Fund.

Expenditure History

Expenditure Category	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Operating Subsidy	\$ 148,292	\$ 121,366	\$ 160,780	\$ 160,780	0%
Total	148,292	121,366	160,780	160,780	0%

Local Funding History



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2021	Adopted Budget FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
No County Positions	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increase/(Decrease) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
None	n/a		\$ -
TOTAL			\$ -

Contact Information

Name:	Leander Pambid	Address 1:	23282 Courthouse Avenue
Title:	Deputy County Administrator	Address 2:	P.O. Box 686
Email:	lpambid@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	(757) 787-5726	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

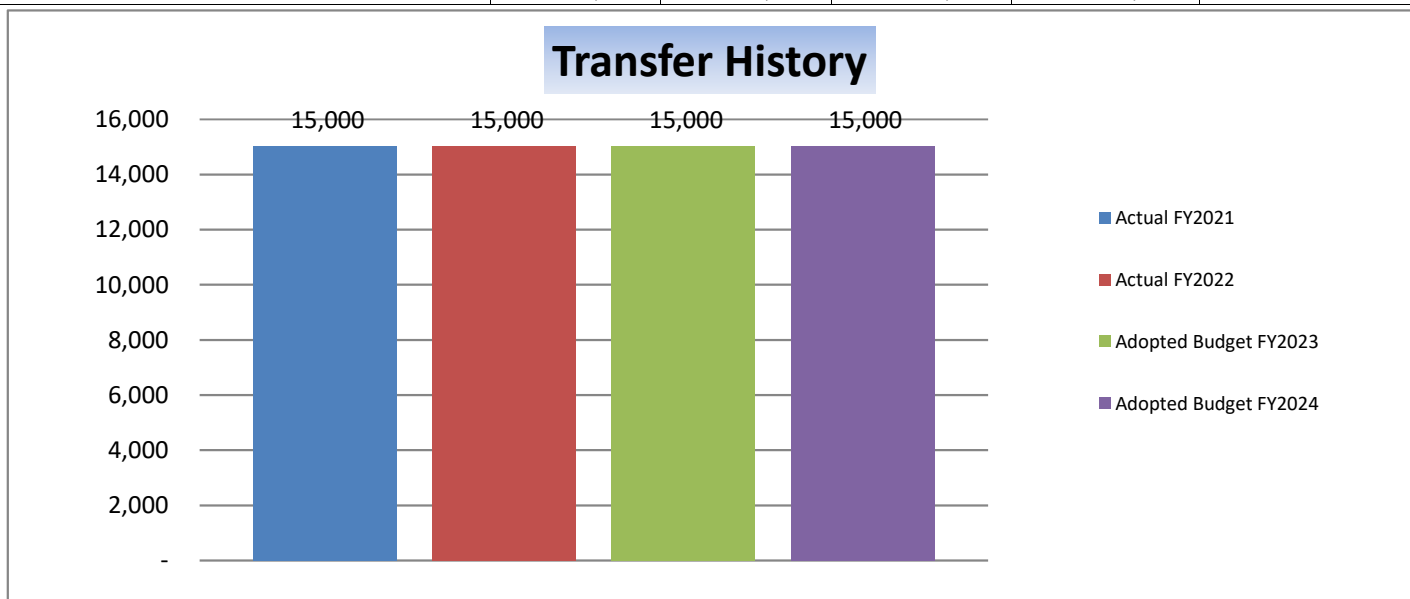
Department or Agency:	Transfers to the Fire Programs Special Revenue Fund	Department Number:	101.9301
Fund:	General Fund	Function:	Other Uses

Department Description:

This transfer represents the Volunteer Fire Companies located within Accomack County annual training levy. Operating costs of this department are reported in the Fire Programs Special Revenue Fund.

Expenditure History

Expenditure Category	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Transfers to Other Funds	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	0%
Total	15,000	15,000	15,000	15,000	0%



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2021	Adopted Budget FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
No County Positions	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increase/(Decrease) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
None	n/a		\$ -
TOTAL			\$ -

Contact Information

Name:	Michael T. Mason	Address 1:	23296 Courthouse Avenue
Title:	County Administrator	Address 2:	P.O. Box 388
Email:	mmason@co.accomack.va.us	City/State:	Accomack, VA
Telephone:	757-787-5700	Zip Code:	23301

SPECIAL REVENUE FUNDS



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Departmental Budget Summary & Performance Snapshot

Department or Agency:	Social Services	Department Number:	103
Fund:	Virginia Public Assistance Special Revenue Fund	Function:	Health and Welfare

Mission Statement:

People helping people triumph over poverty, abuse and neglect to shape strong futures for themselves, their families, and communities.

Description of Services Provided:

1. Temporary Assistance for Needy Families Program (TANF) provides temporary financial assistance to families with children who have financial need. TANF has time-limited benefits, a strong work requirement and a social contract which sets out the responsibilities of expectations for recipients of public assistance and the government.
2. Supplemental Nutrition Assistance Program (SNAP) is a federal program that supplements the food budgets of low income households to help assure needy persons a nutritionally adequate diet. Eligibility is determined by financial need, household size and non-financial criteria such as student and work registration.
3. Medical Assistance (Medicaid) is a federal/state financed program providing medical care for specified needy persons. Eligibility for Medicaid is determined according to criteria established by the Department of Medical Assistance Services which actually administers the program. Medicaid pays for a variety of medical services including prescription drugs, doctor visits, nursing facility care and hospital care. Medicaid has been expanded to cover a larger population, including persons who are underemployed.
4. Energy Assistance Program provides federal assistance with home heating and cooling bills for eligible low income households. Faulty or hazardous heating systems may also be repaired in households eligible for energy assistance.
5. Adoption Services provides services and registries to bring together children and families for permanent placements.
6. Foster Care Services provides counseling, supervision, supportive and rehabilitative services to, or on behalf of, children and families for permanent placements. Additional services are being provided to kinship providers to make it possible for children to remain in their extended family, if unable to return home. Kinship includes "fictive" relatives (those persons in the child's life that are considered family even though there is no blood or marital relationship to the child).
7. Protective Services for Adults receives & investigates complaints and reports concerning the abuse, neglect, or exploitation of those over age 60, disabled individuals over age 18, & their families, when necessary.
8. Child Care Services provides services of child care in approved facilities for a defined portion of a 24-hour day to enable parents to be employed, attend school/training, or to provide services when they must be away due to an emergency. Services may also be provided for children needing protection.
9. Home Based Services provides services for those over age 60 & disabled individuals over age 18 to prevent abuse and neglect, reduce & delay premature or unnecessary institutionalization, and screen for eligibility, when such a placement is appropriate.
10. The Auxiliary Grant Program (AG) provides financial assistance to certain needy aged, blind or disabled persons who reside in adult living facilities.
11. Protective Services for Children receives and investigates complaints and reports concerning the abuse, neglect or exploitation of children and provides preventive action when there is a threat of harm. Emergency services are available 24 hours a day, seven days a week, by contacting the Child Abuse Hotline at 1-800-552-7096. **12.** CSA Coordinator monitors the activities of FAPT and CPMT to ensure compliance with state policies under the Children's Services Act, which funds supportive services and residential placement for children, when necessary, so children can remain with or return to their families. CPMT is a joint Accomack/Northampton venture.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Social Services	Department Number:	103
Fund:	Virginia Public Assistance Special Revenue Fund	Function:	Health and Welfare

Current Departmental Goals:

Families First, the new prevention program went into effect 7/1/21. Due to difficulties in finding qualified employees, the program has been slow to get started. The program was started and the employee resigned. Our goal for this year is to get the program re-staffed and fully operational. **Child Protective Services** will continue to improve on first contact statistics, while recruiting to fill an unusually high number of vacancies, which have existed since 2021. **Adult Services** will plan recruitment events to increase the number of companion providers and reduce the waiting list for the elderly and handicapped we are able to serve with the companion program. **Benefits programs** has recruited persons to fill most of the vacancies. New Benefits workers will become fully trained and all Benefits staff will take refresher training in preparation of the end of the Public Health Emergency. At the end of the PHE we anticipate at least 4,000 Medicaid cases will need to be reviewed. Many will close leaving those persons without medical insurance. SNAP (aka Food Stamps) will return to standard amounts, rather than pandemic maximum amounts. **VIEW** (Virginia Initiative for Employment and Education) will restart in January 2023, and attempts will be made to recruit volunteers from the SNAP recipients, to increase the program. we will look at restructuring the Benefits units to become more efficient with the increased requests for benefits programs.

Accomplishments and Challenges in the last 2 fiscal years:

The agency now has on call adult protective services. This service was previously provided by child welfare workers, causing additional burden and stress on child protective workers. APS is now represented by the County Attorney for guardianships and protective orders for the elderly population, after attorney representation was lost for the second time. Since COVID finding qualified employees has been challenging. This has made it challenging to provide all mandatory services and meet all State expectations. Foster Care has continued to far exceed expectations for kinship placements. Benefits Programs was restructured to be more efficient by moving intake workers into the ongoing units. There have been some adjustments to the changes, but this seems to have reduced some issues, and programs are running smoother. We continue to have difficulty recruiting in Child Welfare, as well as, Benefits Programs. Benefits is especially challenged with trying to find bilingual staff to assist Spanish speakers. Benefits continues to see increases in applications, but despite multiple vacancies, has meet State expectations for timeliness. Child Protective services increased its response times, despite a significant number of vacancies. Challenges with the T1 lines and analog phone lines have slowed up productiveness, and in some cases have interfered with meeting deadlines.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Social Services	Department Number:	103
Fund:	Virginia Public Assistance Special Revenue Fund	Function:	Health and Welfare

Major Issues to Address in the Next Two Fiscal Years:

COVID challenges continue to impact the work. The end of the PHE will terminate some benefits for people and create additional stressors for staff as they deal with angry people, and complete renewals on overdue Medicaid's the Feds did not allow us to work on during the pandemic. Preparing for this has been challenging, especially as the end of the PHE has been extended several times. Staff vacancies have continued to be an issue, with no resolution in the foreseeable future. This has made it difficult to plan, or move forward. All efforts have focused on maintaining and attempting to meet State and Federal goals. The State plans to upgrade our T1 lines to fiber. Once that is accomplished we can look at upgrading the outdated phone system. Both the Fiber and upgraded phone system will help to make all units more efficient, and hopefully attract some employees. Building up the Families First Prevention program remains a priority over the next fiscal. The State has been planning to make the Energy Assistance program a year round, full time program, rather than the seasonal program it currently is. In addition the State plans to expand the program to include internet, water and rent assistance. This will require some restructuring and planning for office space. Although tentative plans have been made, the State has given us no dates, so it is challenging to make too many plans.

Outcomes and Workload/Performance Measures:

A. Outcome 1:				
Measure Descriptions	FY2021	FY2022	Current Goal	Comments
SNAP timeliness of application processing - you must process at least 97% of applications, expedited applications, and a combination of expedited and regular applications each month.	99%	98%	97%	
2. Performance Measure Expedited SNAP applications should be processed in a timely manner, within 7 days	98.70%	97.40%	97%	
3. Performance Measure Regular SNAP applications should be processed in a timely manner, within 30 days	98.80%	98.20%	97%	

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Social Services	Department Number:	103
Fund:	Virginia Public Assistance Special Revenue Fund	Function:	Health and Welfare

Outcomes and Workload/Performance Measures:

B. Outcome 2:

Outcomes and Measure Descriptions	FY2021	FY2022	Current Goal	Comments
1. Workload Measure Child Protective Services - Safety - Percent without a recurrence of maltreatment	98.00%	100.00%	99.00%	
2. Performance Measure Children who were victims of a substantiated or indicated maltreatment allegation during the 1st 6 mos. Of the 12 mo. That were not victims of another substantiated allegation in the following 6 mos.	98.00%	100.00%	99.00%	
3. Performance Measure Percent of children served in Foster Care in the 12 mo. Target period who were NOT victims of a substantiated or indicated maltreatment by a foster parent or facility staff member during the fiscal year.	100.00%	100.00%	100.00%	

C. Outcome 3:

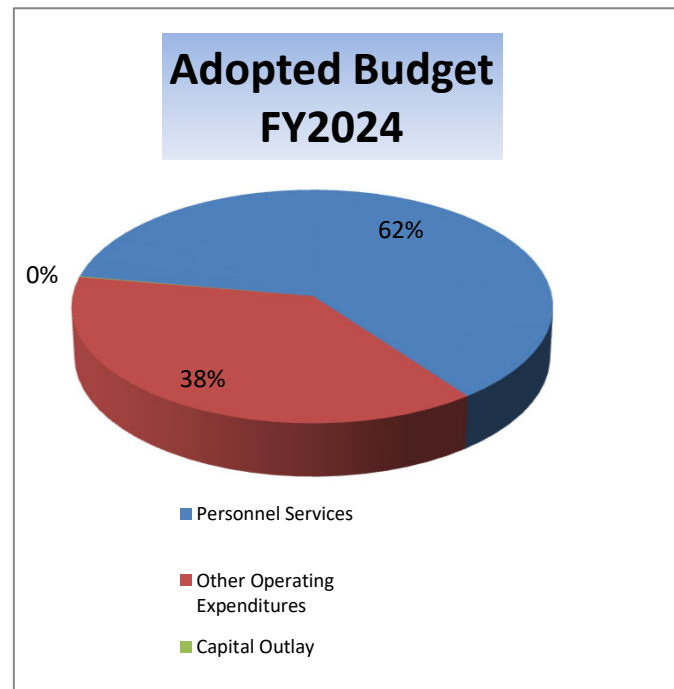
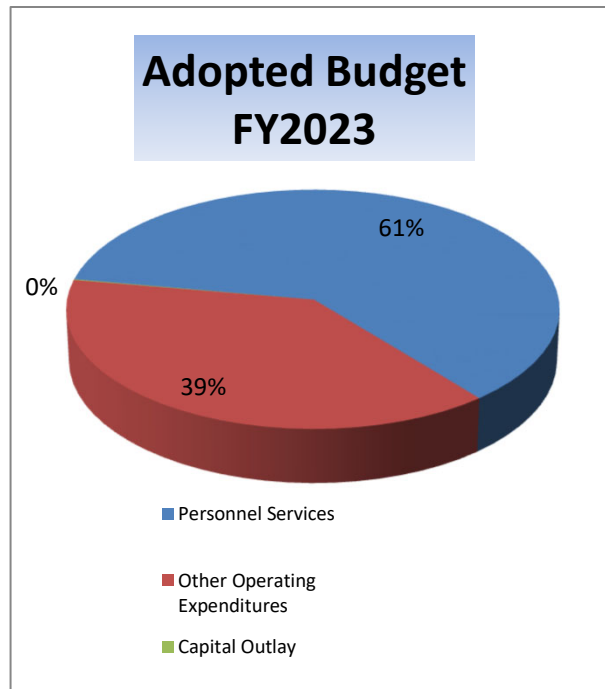
Outcomes and Measure Descriptions	FY2021	FY2022	Current Goal	Comments
1. Workload Measure TANF applications should be processed in a timely manner, within the 30-day processing standard	98%	99%	97%	
2. Performance Measure Percentage of applications processed in a timely manner, within the 30-day processing standard.	97.90%	98.70%	97%	

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Social Services	Department Number:	103
Fund:	Virginia Public Assistance Special Revenue Fund	Function:	Health and Welfare

Expenditure History

Expenditure Category	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	\$ 2,804,085	\$ 3,023,181	\$ 3,098,917	\$ 3,181,458	3%
Other Operating Expenditures	1,201,779	1,189,549	1,943,832	1,943,832	0%
Capital Outlay	64,385	2,879	5,175	5,175	0%
Debt Service	-	-	-	-	0%
Total	4,070,249	4,215,609	5,047,924	5,130,465	2%



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2021	Adopted Budget FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Director II	1.0	1.0	1.0	1.0	0%
Family Services Specialist (includes supervisor)	14.0	14.0	14.0	14.0	0%
Benefit Program Specialist (includes supervisor)	22.0	22.0	22.0	23.0	5%
Self Sufficiency Specialist II	2.0	2.0	2.0	2.0	0%
Office Associate II & III	7.0	7.0	6.0	5.0	-17%
Social Services Assistant Director I	1.0	1.0	0.0	0.0	0%
Other	8.0	8.0	10.0	10.0	0%
Program Coordinator (CSA)	0.0	1.0	1.0	1.0	0%
Total	55.0	56.0	56.0	56.0	0%

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Social Services	Department Number:	103
Fund:	Virginia Public Assistance Special Revenue Fund	Function:	Health and Welfare

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/ (Decrease)
Employee 6.5% Salary Increase, Prior Year 5% Salary Increase and Benefit Cost Adjustments	n/a	Recurring	82,541
TOTAL			\$ 82,541

Contact Information

Name:	Vicki Weakley	Address 1:	22554 Center Parkway
Title:	Director	Address 2:	PO Box 210
Email:	vicki.j.weakley@dss.virginia.gov	City/State:	Accomac, VA
Telephone:	757-787-5513	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

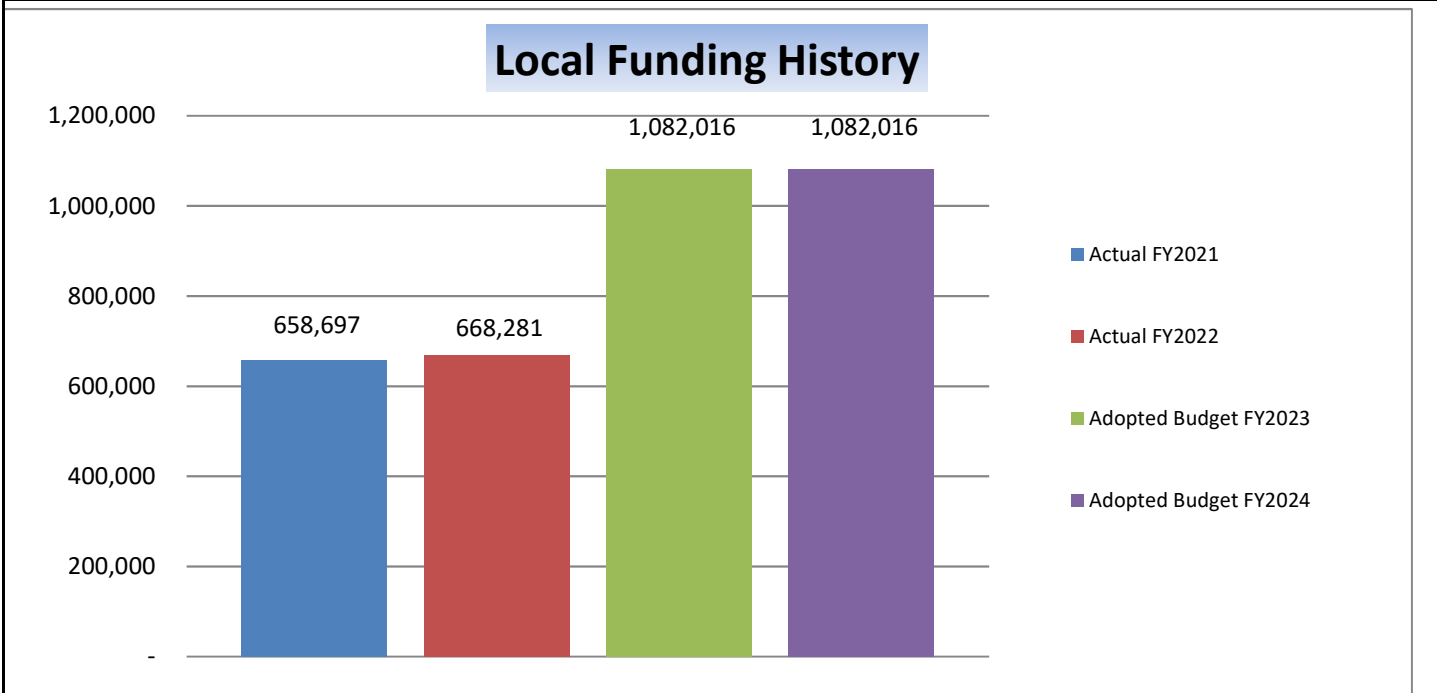
Department or Agency:	Comprehensive Services Act	Department Number:	202.5370
Fund:	Comprehensive Youth Svc. Special Revenue Fund	Function:	Health and Welfare

Fund Description:

This fund primarily accounts for revenues and expenditures associated with the Comprehensive Services Act (CSA). This act is mandated by the Commonwealth of Virginia and administered locally by the E.S. Comprehensive Management Team. The purpose of the act to provide high quality, child centered, family focused, cost effective, community-based services to high risk youth and their families.

Expenditure History

Expenditure Category	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Operating Expenditures	658,697	668,281	1,082,016	1,082,016	0%
Capital Outlay	-	-	-	-	0%
Debt service	-	-	-	-	0%
Total	658,697	668,281	1,082,016	1,082,016	0%



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2021	Adopted Budget FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
No County Positions	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Comprehensive Services Act	Department Number:	202.5370
Fund:	Comprehensive Youth Svc. Special Revenue Fund	Function:	Health and Welfare

Summary of Budget Increase/(Decrease) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/ (Decrease)
None	n/a		\$ -
TOTAL			\$ -

Contact Information

Name:	Vicki Weakley	Address 1:	22554 Center Parkway
Title:	Director	Address 2:	PO Box 210
Email:	vicki.j.weakley@dss.virginia.gov	City/State:	Accomac, VA
Telephone:	757-787-5500	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

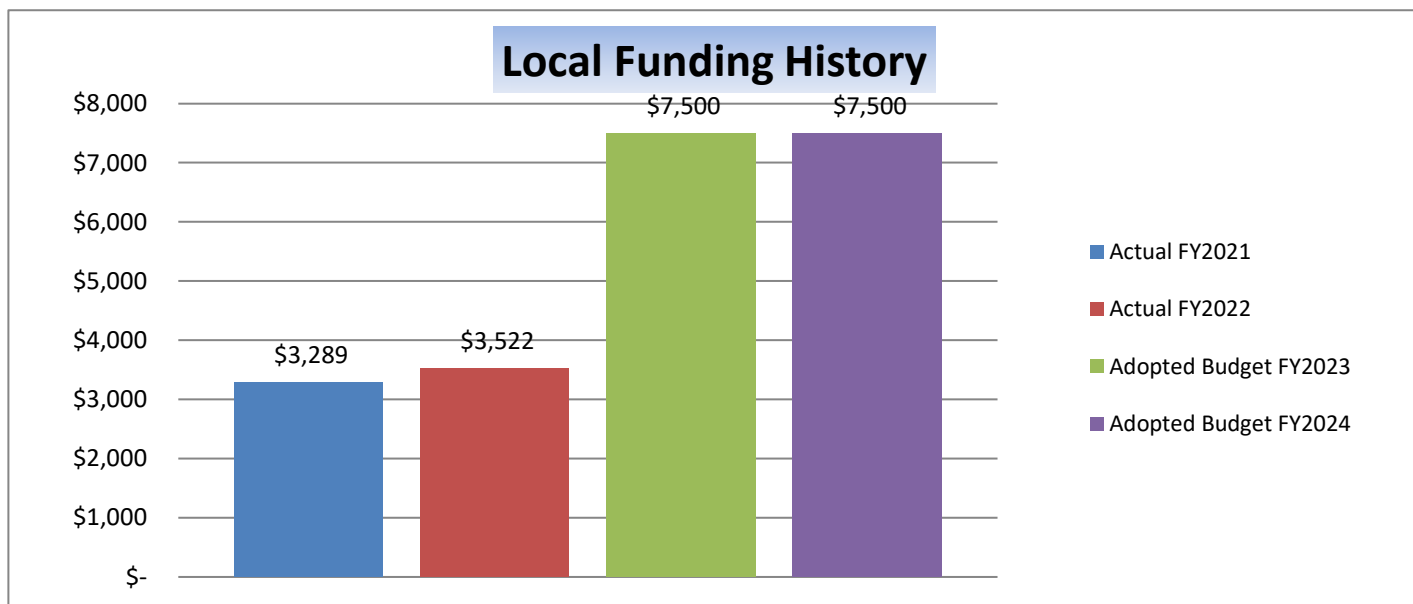
Department or Agency:	Law Library	Department Number:	203.2108
Fund:	Law Library Special Revenue Fund	Function:	Judicial Administration

Fund Description:

This fund accounts for revenues associated with a court document tax which is legally restricted for use in operating the County law library. The library provides legal reference assistance to attorneys, court personnel and the general public, maintains and preserves the inventory of legal materials, and regularly updates legal reference materials.

Expenditure History

Expenditure Category	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Operating Subsidy	\$ 3,289	\$ 3,522	\$ 7,500	\$ 7,500	0%
Total	3,289	3,522	7,500	7,500	0%



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2021	Adopted Budget FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
No County Positions	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
None	n/a		\$ -
TOTAL			\$ -

Contact Information

Name:	Samuel H. Cooper	Address 1:	P. O. Box 126
Title:	Clerk of the Circuit Court	Address 2:	
Email:	shcooper@courts.state.va.us	City/State:	Accomac, VA
Telephone:	757-787-5776	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Stormwater Compliance	Department Number:	206.8107
Fund:	Stormwater Ordinance Fund	Function:	Judicial Administration

Mission Statement:

Administer and enforce the Stormwater Management Program across the County in accordance with State requirements, with the goal of balancing sustainable development with preserving and protecting the natural resources of the County.

Description of Services Provided:

Administer the State Program, review plans for proposed stormwater management systems, perform field inspecting during the construction phase and perform system inspections for verifying compliance after the systems become operational. Maintain Stormwater Management BMP database.

Outcomes and Workload/Performance Measures:

A. Outcome 1: Complete timely review of projects

Measure Descriptions	FY2021	FY2022	Current Goal	Comments
1. Workload Measure: Complete reviews within State required time limits			Do not miss a single Deadline	

B. Outcome 2: Improve document storage

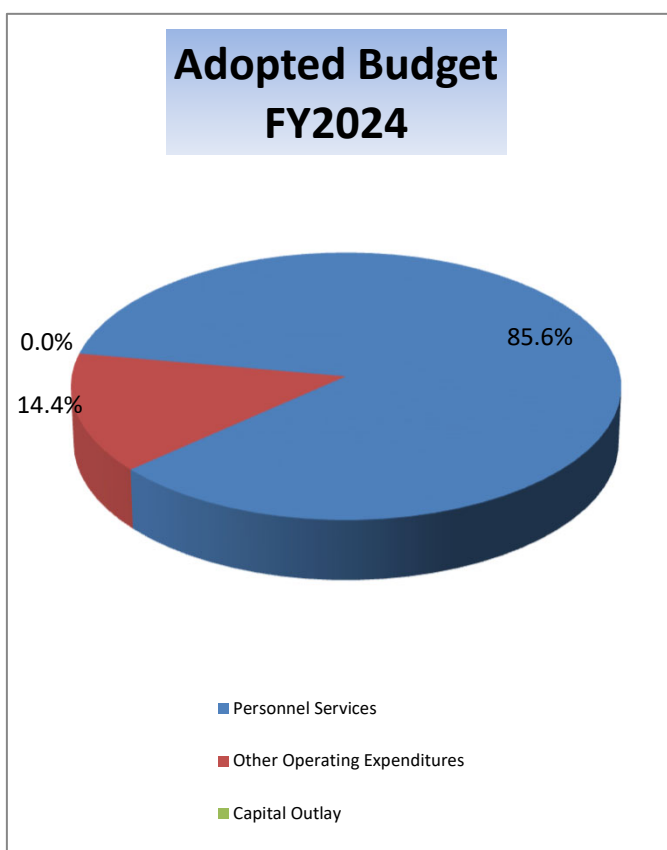
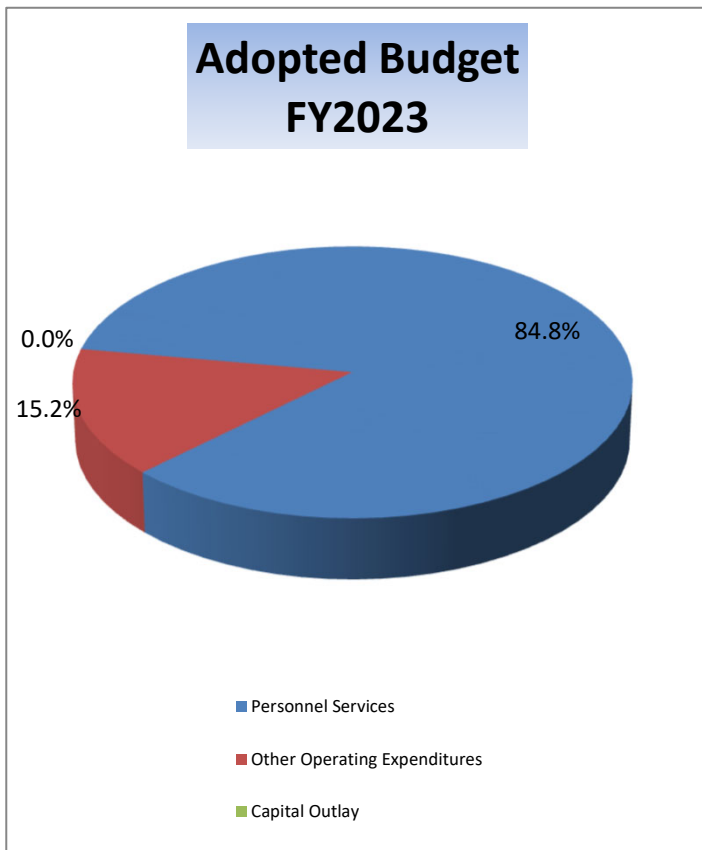
Outcomes and Measure Descriptions	FY2021	FY2022	Current Goal	Comments
1. Workload Measure: Convert project files to a digital format.			Continue file conversion to achieve 100%	

Expenditure History

Expenditure Category	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	\$ 120,278	\$ 127,933	\$ 162,597	\$ 173,152	6%
Other Operating Expenditures	42,945	16,574	29,086	29,086	0%
Capital Outlay	-	-	-	-	0%
Debt Service	-	-	-	-	0%
Total	163,223	144,507	191,683	202,238	6%

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Stormwater Compliance	Department Number:	206.8107
Fund:	Stormwater Ordinance Fund	Function:	Judicial Administration



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2021	Adopted Budget FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Administrative Assistant I	0.9	0.9	0.9	0.9	0%
Environmental Planner	0.2	0.2	0.2	0.2	0%
Environmental Programs Director	0.9	0.9	0.9	0.9	0%
Total	2.0	2.0	2.0	2.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Employee 6.5% Salary Increase, Prior Year 5% Salary Increase and Benefit Cost Adjustments	n/a	Recurring	\$ 10,555
TOTAL			\$ 10,555

Contact Information

Name:	Leander Pambid	Address 1:	23282 Courthouse Avenue
Title:	Deputy Administrator	Address 2:	P.O. Box 686
Email:	lpambid@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	(757) 787-5726	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Consolidated Emergency Medical Services	Department Number:	214.3202
Fund:	Consolidated EMS Special Revenue Fund	Function:	Public Safety

Mission Statement:

The mission of the Accomack County Department of Public Safety (DPS) is to provide the highest level of life and property safety to our customers through the extension of fire prevention, fire control, emergency medical, disaster preparedness, and public education services. We are in place to respond quickly in an effort to save lives.

Description of Services Provided:

Fire and EMS services in Accomack County are provided through a combination volunteer/career system which includes 64.5 career FTE's and an estimated 568 volunteers. Fire and Rescue services are delivered from 13 independent volunteer fire companies and 1 independent volunteer rescue squad. The Department of Public Safety career staff supplements staffing at fire-rescue stations. Services delivered include fire suppression and emergency medical response. Crews respond to an estimated 8,000 Fire/EMS calls annually.

In addition to emergency response, the following services and programs are available: fire prevention, disaster preparedness presentations, Citizen Emergency Response Training (CERT), and community CPR.

Current Departmental Goals:

- Improve personnel retention
- Career ladder restructuring
- Mentor program for new EMS providers
- Embrace National Fire Academy attendance
- Enhance Fire-EMS training
- Support specialty teams
- Attend professional conferences & seminars

Accomplishments and Challenges in the last 2 fiscal years:

Challenges:

- Retention of personnel
- Ability to fully staff designated stations
- Compression within career ladder
- Meeting demand for service
- System Standard Operating Procedures
- Development of training programs
- Interoperability of equipment Countywide

Accomplishments:

- (14) Fire Medics certified at Advanced-EMT
- (3) Fire Medics certified at Paramedic level
- Consolidation to increase staffing to core stations
- Increased salaries to be competitive

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Consolidated Emergency Medical Services	Department Number:	214.3202
Fund:	Consolidated EMS Special Revenue Fund	Function:	Public Safety

Major Issues to Address in the Next Two Fiscal Years:

- Deputy Director to provide more accountability and supervision. It will also enhance succession planning.
- Additional Training Coordinator to manage, coordinator & enhance EMS & Fire training programs
- Recruitment & Retention
- Department structure
- Mentoring of new inexperienced providers
- Ability to train on-duty

Outcomes and Workload/Performance Measures:

A. Outcome 1: We respond quickly

Measure Descriptions	FY2021	FY2022	Current Goal	Comments
1. Total Calls for Service (EMS) System wide	7,952	8,296	N/A	Totals pulled from monthly report.
2. Performance Measure: % of response times less than 15 minutes (EMS)	87%	86%	90%	Percentages pulled from Image Trend Software.
3. Performance Measure: % of calls with turnout times less than 4 minutes (EMS)	85%	84%	90%	Percentages pulled from Image Trend Software.

B. Outcome 2: We operate safely

Outcomes and Measure Descriptions	FY2021	FY2022	Current Goal	Comments
1. Total # service connected injuries/exposures	7	9	0	Employee injuries are costly to both the employee and the employer. Our goal is to operate safely, preventing injury to staff.
2. Number of service connected work hours missed	120	0	0	converted to hours
3. Estimated cost of missed time injuries (not including light duty)	\$2,040	\$0	0	Note: estimate based upon average hourly salary of \$17.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Consolidated Emergency Medical Services	Department Number:	214.3202
Fund:	Consolidated EMS Special Revenue Fund	Function:	Public Safety

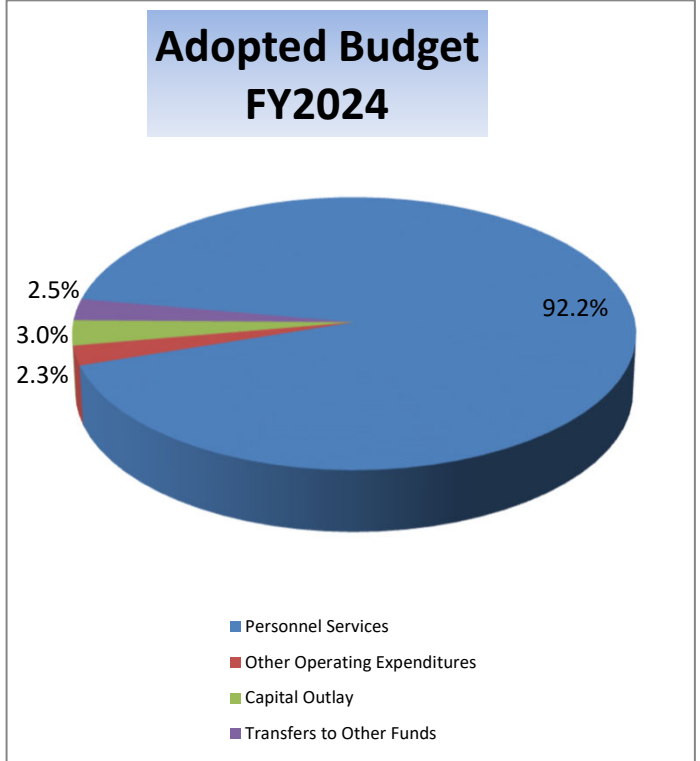
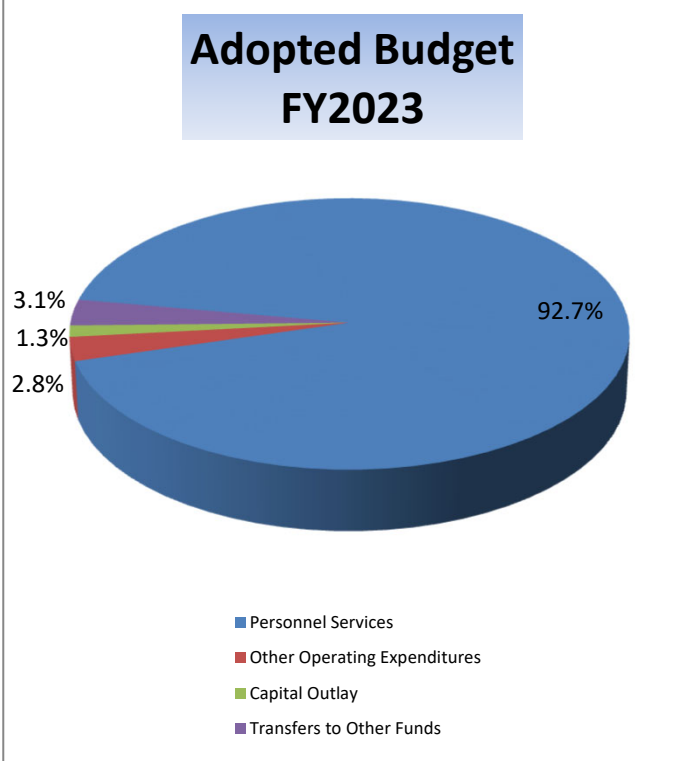
Outcomes and Workload/Performance Measures:

C. Outcome 3: We are an Employer of Choice

Outcomes and Measure Descriptions	FY2021	FY2022	Current Goal	Comments
1. Total Number of FTE's	54.5	65.5	66.5	
2. Total # of Full-time Employees leaving organization	7	6	0	
3. % of Full-time employee turnover (Non retirement related)	13%	10%	0%	

Expenditure History

Expenditure Category	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	\$ 3,825,963	\$ 1,127,907	\$ 5,363,911	\$ 6,521,657	22%
Other Operating Expenditures	158,696	188,627	163,670	163,670	0%
Capital Outlay	31,994	48,365	77,835	209,335	169%
Transfers to Other Funds	129,760	3,318,262	179,760	179,760	0%
Total	4,146,413	4,683,161	5,785,176	7,074,422	22%



Departmental Budget Summary & Performance Snapshot

Department or Agency:	Consolidated Emergency Medical Services	Department Number:	214.3202
Fund:	Consolidated EMS Special Revenue Fund	Function:	Public Safety

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2021	Adopted Budget FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Administrative Analyst	1.0	1.0	1.0	1.0	0%
Battalion Chief	3.0	3.0	3.0	3.0	0%
Captain	4.0	6.0	6.0	6.0	0%
Departmental Secretary	0.5	0.5	0.5	0.5	0%
Fire Medic	50.5	58.5	60.5	60.5	0%
Fire Inspector	1.0	0.0	0.0	0.0	0%
Public Safety Director	0.0	1.0	1.0	1.0	0%
Deputy Public Safety Director	0.0	0.0	0.0	1.0	100%
Training Coordinator	0.0	1.0	1.0	1.0	0%
Total	60.0	71.0	73.0	74.0	1%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/ (Decrease)
Employee 6.5% salary increase & benefit cost adjustments	n/a	Recurring	\$ 885,098
Deputy Director position	n/a	Recurring	99,648
Employee compensation study set aside	n/a	Recurring	200,000
HazMat Trailer	n/a	Reserves	115,000
Paint Roof of Public Safety building	n/a	Reserves	16,500
TOTAL			\$ 1,316,246

Contact Information

Name:	Charles R. Pruitt	Address 1:	PO Box 426
Title:	Director of Public Safety	Address 2:	18426 Dunne Avenue
Email:	cpruitt@co.accomack.va.us	City/State:	Parksley VA
Telephone:	757-789-3610	Zip Code:	23421

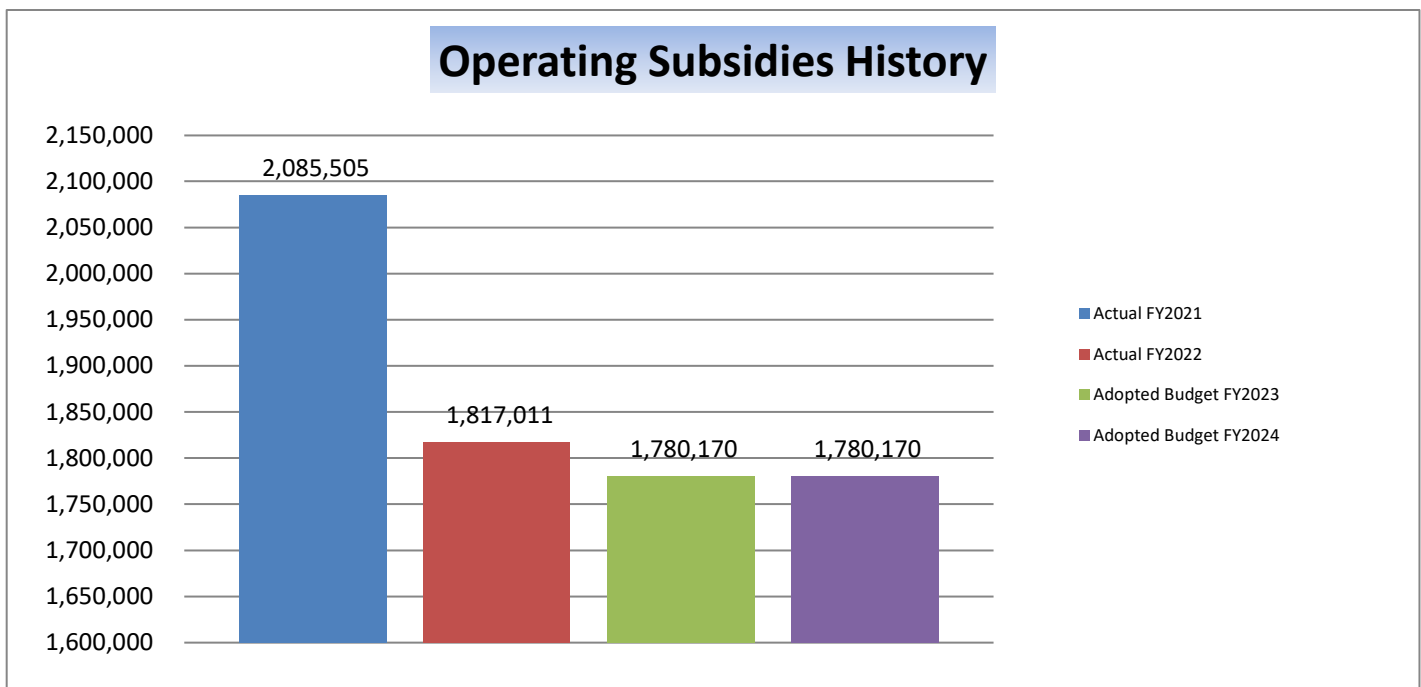
Departmental Budget Summary & Performance Snapshot

Department or Agency:	Volunteer Fire and Rescue	Department Number:	218.3202
Fund:	Consolidated Fire & Rescue Special Revenue Fund	Function:	Public Safety

Fund Description:
 This fund accounts for revenues derived from a special property tax levied on residents of the County. Revenues are used exclusively to provide operating subsidies to volunteer fire and rescue companies residing in the County.

Expenditure History

Expenditure Category	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Operating Subsidies	2,085,505	1,817,011	1,780,170	1,780,170	0%
Total	2,085,505	1,817,011	1,780,170	1,780,170	0%



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2021	Adopted Budget FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
None	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
None	n/a		\$ -
TOTAL			\$ -

Contact Information

Name:	C. Ray Pruitt	Address 1:	PO Box 426
Title:	Director of Public Safety	Address 2:	18426 Dunne Avenue
Email:	cpruitt@co.accomack.va.us	City/State:	Parksley VA
Telephone:	757-789-3610	Zip Code:	23421

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Mosquito Control	Department Number:	225.5103
Fund:	Greenbackville/Captain's Cove Mosquito Control Special Revenue Fund	Function:	Health and Welfare

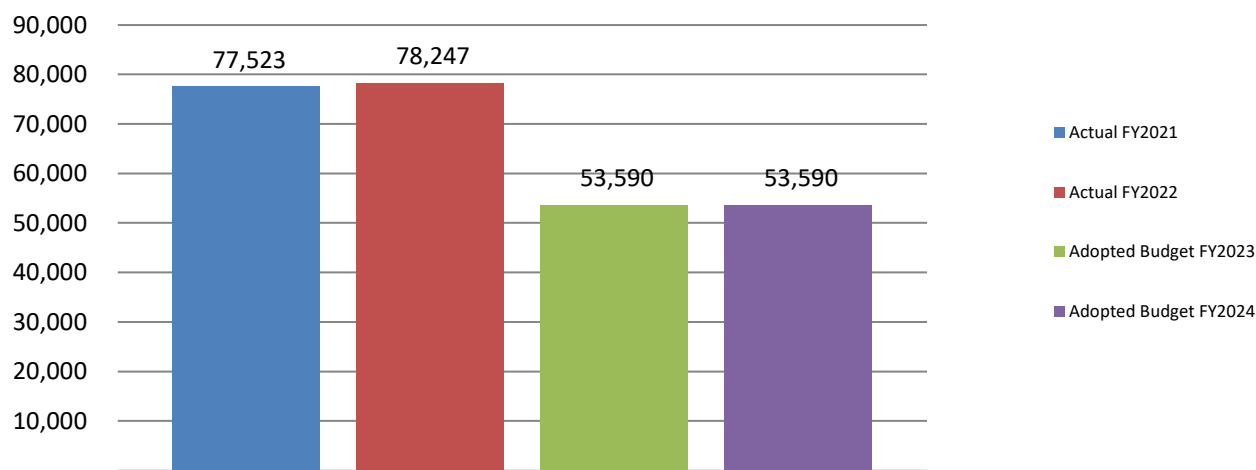
Fund Description:

This fund accounts for revenues derived from a special property tax levied on residents of Greenbackville and Captain's Cove for the purpose of mosquito control in those areas.

Expenditure History

Expenditure Category	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Operating Subsidy	77,523	78,247	53,590	53,590	0%
Total	77,523	78,247	53,590	53,590	0%

Operating Subsidies History



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2021	Adopted Budget FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
No County Positions	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
None	n/a		\$ -
TOTAL			\$ -

Contact Information

Name:	Michael T. Mason	Address 1:	23296 Courthouse Avenue
Title:	County Administrator	Address 2:	P.O. Box 388
Email:	mmason@co.accomack.va.us	City/State:	Accomack, VA
Telephone:	757-787-5700	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Courthouse Security	Department Number:	274.2107
Fund:	Courthouse Security Fee Fund	Function:	Judicial Administration

Mission Statement:

The Accomack County Sheriff's Office Courthouse Security shall provide for the peace and security of the Accomack County Circuit Court, General District Court, and Juvenile & Domestic Relations Court.

Description of Services Provided:

The Accomack County Sheriff's Office Court Security provides for the peace and security of the citizens, visitors and judicial staff at the Accomack County Circuit Court, General District Court, and Juvenile & Domestic Relations Court. Deputies are afforded the best possible training and departmental equipment needed to fulfill their obligated sworn duties to protect and serve.

Current Departmental Goals:

The Accomack County Sheriff's Office maintains the goal to provide the best security for the citizens, visitors, and judicial staff of the Accomack County Courts. The sheriff's office currently has six (6) court security deputies who are afforded the best possible training and departmental equipment needed to fulfill their obligated sworn duties to protect and serve.

Accomplishments and Challenges in the last 2 fiscal years:

1) The COVID-19 pandemic has impacted the sheriff's office and court system resulting in more vigilant safety health measures and procedures. 2) The Accomack County Sheriff's Office strives to provide the highest level of security possible for all county courts. Major accomplishments over the last two years include taser training for Court Security Deputies who are equipped with tasers at all times. A new camera system and monitors have also been installed to provide additional security by allowing surveillance of the courtrooms, court houses, and the adjacent areas.

Major Issues to Address in the Next Two Fiscal Years:

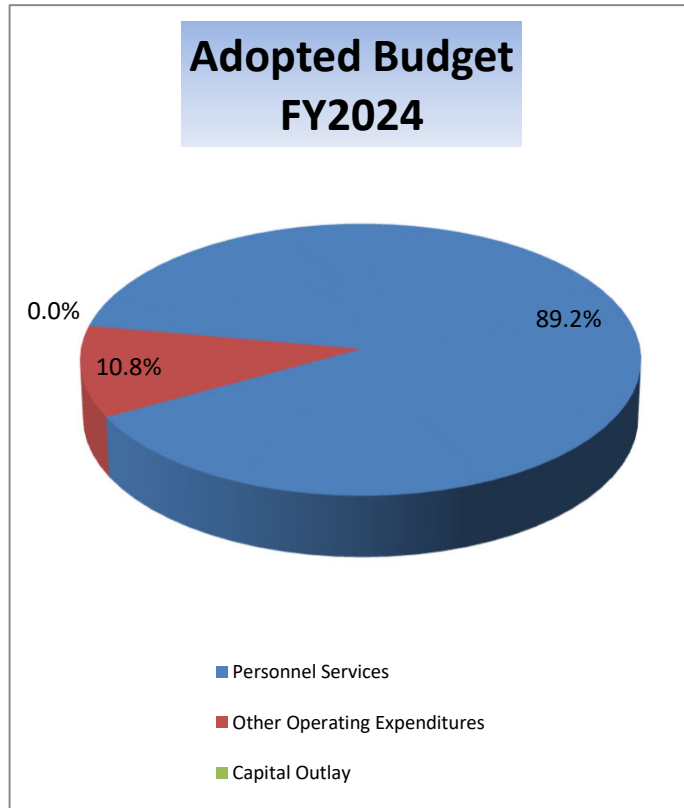
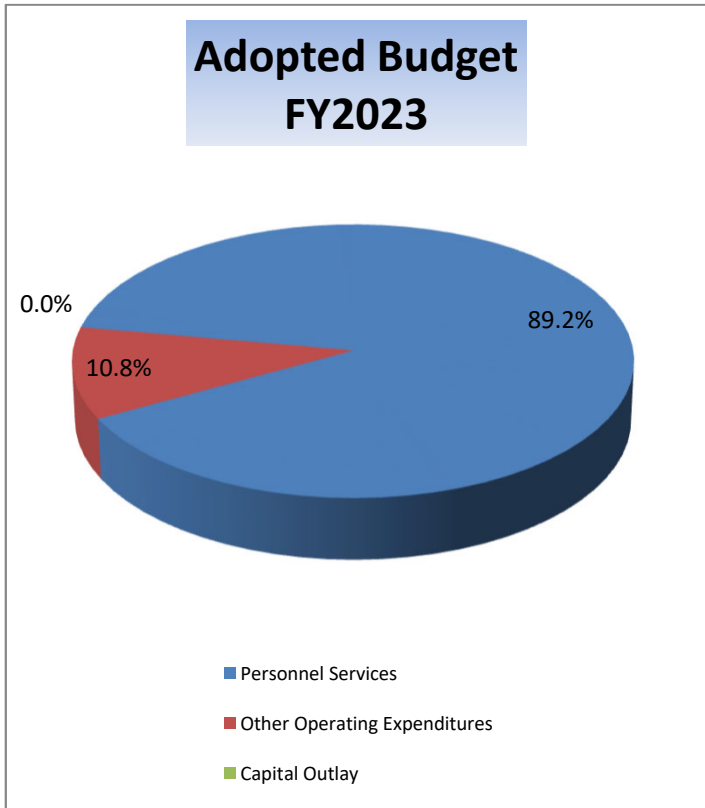
The Accomack County Sheriff's Office shall continue to evaluate court security practices and explore upgrades to our court security equipment which would include keeping up to date with the most modern cameras and metal detectors.

Expenditure History

Expenditure Category	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	\$ 43,496	\$ 141,506	\$ 107,000	\$ 107,000	0%
Other Operating Expenditures	91	-	13,000	13,000	0%
Capital Outlay	-	-	-	-	0%
Debt Service	-	-	-	-	0%
Total	43,588	141,506	120,000	120,000	0%

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Courthouse Security	Department Number:	274.2107
Fund:	Courthouse Security Fee Fund	Function:	Judicial Administration



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2021	Adopted Budget FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
None	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
None	n/a	Recurring	\$ -
TOTAL			\$ -

Contact Information

Name:	Jamie Collins	Address 1:	P.O. Box 149
Title:	ADMSS	Address 2:	23223 Wise Court
Email:	jcollins@co.accomack.va.us	City/State:	Accomack, VA
Telephone:	757-787-1131	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

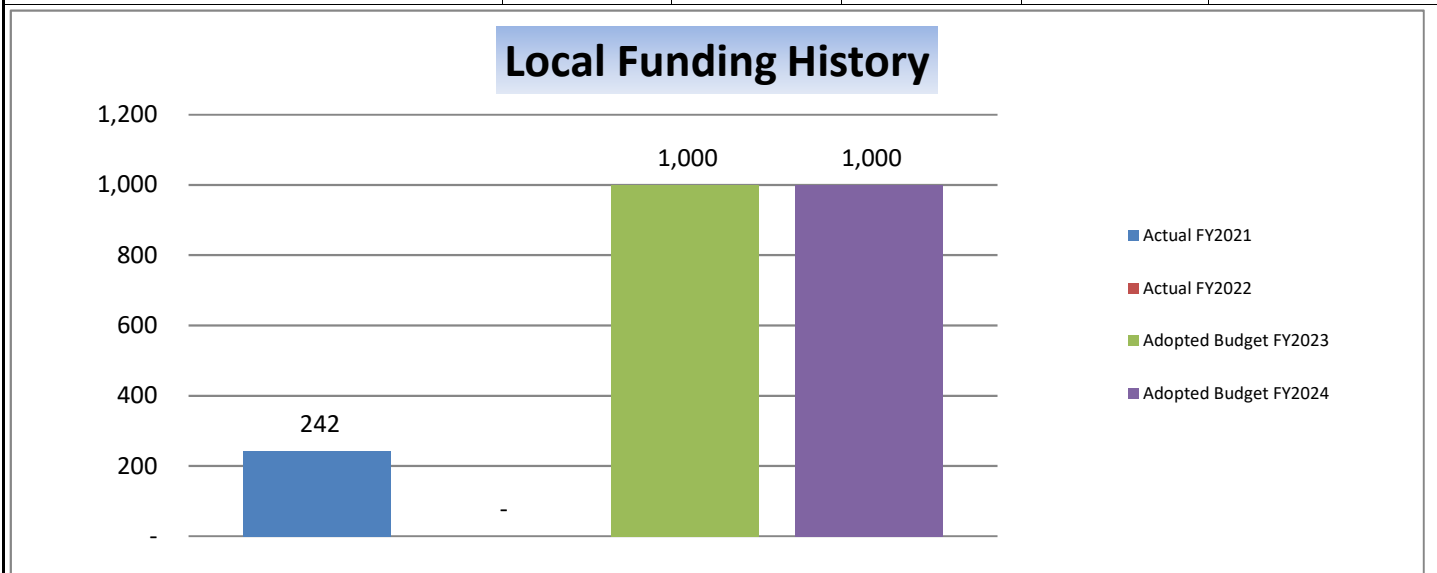
Department or Agency:	Drug Seizures	Department Number:	275
Fund:	Drug Seizures Special Revenue Fund	Function:	Public Safety

Fund Description:

This fund accounts for revenues associated with the sale of assets confiscated from illegal drug activities. Expenditures of this fund are restricted to law enforcement purposes.

Expenditure History

Expenditure Category	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Operating Expenditures	242	-	1,000	1,000	0%
Capital Outlay	-	-	-	-	0%
Total	242	-	1,000	1,000	0%



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2021	Adopted Budget FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
No County Positions	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
None	n/a	Recurring	\$ -
TOTAL			\$ -

Contact Information

Name:	Michael T. Mason, CPA	Address 1:	23296 Courthouse Avenue
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Telephone:	757-787-5700	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Fire Training Center	Department Number:	293.3203
Fund:	Fire Programs Special Revenue Fund	Function:	Public Safety

Mission Statement:

To provide a facility as well as training programs designed to enhance the education and performance level of Emergency Responders throughout Northampton and Accomack Counties.

Description of Services Provided:

The Eastern Shore Regional Fire Training Center operates through a Committee appointed by the Fire Commissions of Accomack and Northampton Counties. Services rendered are divided into two main areas. Training course delivery and facilities maintenance & improvement. It is through these two areas emergency response personnel from both counties benefit through state of the art facilities and programs.

Current Departmental Goals:

The long term goal of the facility is to expand the current burn building to include additional rooms. In the near future, complete renovation of the May Day & Ventilation props will take place. The need for another PPE washer and dryer exist.

Accomplishments and Challenges in the last 2 fiscal years:

- Accomplishments:**
- Approximately 20 new firefighters
 - A second Advanced-EMT class of 17 providers.
 - Obtaining Provisional Accredited Site status
- Challenges:**
- Technology advancements at the facility for training.

Major Issues to Address in the Next Two Fiscal Years:

- Security and access to the Fire Training Center. We are fortunate enough to have been awarded an SHSP Grant for security enhancements to include a new gate. This project will be ongoing.

Outcomes and Workload/Performance Measures:

A. Outcome 1:

Measure Descriptions	FY2021	FY2022	Current Goal	Comments
Total Classes	6	22	20	

B. Outcome 2:

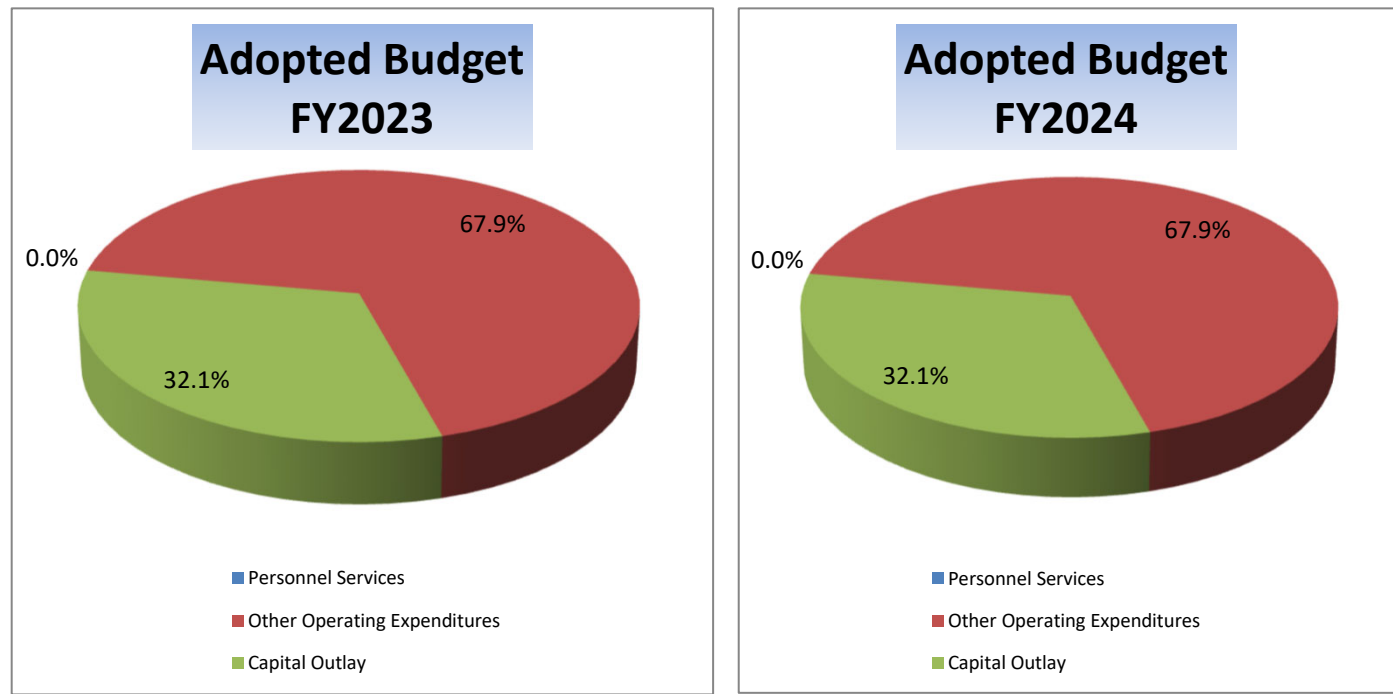
Outcomes and Measure Descriptions	FY2021	FY2022	Current Goal	Comments
Total Students	80	220	400	

Expenditure History

Expenditure Category	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Other Operating Expenditures	73,091	65,085	60,200	60,200	0%
Capital Outlay	24,546	103,786	28,500	28,500	0%
Debt Service	-	-	-	-	0%
Total	97,637	168,870	88,700	88,700	0%

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Fire Training Center	Department Number:	293.3203
Fund:	Fire Programs Special Revenue Fund	Function:	Public Safety



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2021	Adopted Budget FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
None	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
None	n/a		\$ -
TOTAL			\$ -

Contact Information

Name:	Charles R. Pruitt	Address 1:	PO Box 426
Title:	Public Safety Director	Address 2:	18426 Dunne Avenue
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Telephone:	757-789-3610	Zip Code:	23421

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Hazardous Materials Response	Department Number:	294.3506
Fund:	Hazardous Materials Response Special Revenue Fund	Function:	Public Safety

Mission Statement:

To protect citizens, environment, natural resources, and property from the effect of hazardous material releases or the threat of release of hazardous materials.

Description of Services Provided:

1. The Eastern Shore HazMat Response Team provides the county with specially trained personnel to respond to nuclear, biological, and chemical releases. The team is one of thirteen regional teams serving Virginia under a coordinated memorandum of agreement with the Virginia Department of Emergency Management (VDEM). VDEM contributes \$30K annually for equipment
2. The team responds to and mitigates hazardous materials incidents in Accomack and Northampton Counties (including the Town of Chincoteague). The HazMat Team is here to ensure that any incident is contained and its effects on the residents of the jurisdictions are minimized. Membership on the team is mostly DPS personnel with some other interested fire/ems personnel from volunteer agencies.
3. The team provides specialized support for hazardous materials to local fire, EMS, and police agencies. The Fire Chief has overall responsibility for the mitigation of hazmat incidents in respective fire districts.

Current Departmental Goals:

To continue the current team's primary mission of responding to releases of hazardous materials and to mitigate the effects on our citizens, property and environment; to prepare and respond to illegal or illicit laboratories, radiological incidents and weapons of mass destruction or other terrorism scenarios.

To bring our team up to current standards and best practices including providing proper training and stocking of necessary equipment and supplies.

Accomplishments and Challenges in the last 2 fiscal years:

The team has been able to respond to all calls for service from the local fire and EMS community. We have secured Homeland Security Grants in excess of \$71,000 to help bring our equipment up to date, including replacement of PPE, additional decontamination equipment, additional communications interoperability. After many years we have been successful in obtaining additional state VDEM pass through funds to assist with day to day operation expenses.

The team has four (4) members certified to the Hazmat Specialist level (highest level available in VA) and certification of fifteen (15) Hazmat Technician level providers.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Hazardous Materials Response	Department Number:	294.3506
Fund:	Hazardous Materials Response Special Revenue Fund	Function:	Public Safety

Major Issues to Address in the Next Two Fiscal Years:

The two biggest challenges are the recruitment and retention of hazmat team members and funding of capital projects like vehicle/trailer replacement.

Team members receive no compensation for being a hazmat team member. Many spend money from their own pockets to attend the necessary 24 hours of recertification training needed annually to maintain their hazmat technician or specialist certifications. A monetary/salary incentive or stipend for being a team member would assist in retention and recruitment of personnel interested in hazmat response.

There is a need to develop and coordinate a formal training program for Hazmat Team members.

Another major issue is the Team's undersized trailer. It is not capable of carrying all the required equipment. Responding two separate vehicles and trailer to the scene of an emergency is very difficult and labor intensive. This has been requested as part of the Capital Improvement Plan (CIP).

Outcomes and Workload/Performance Measures:

A. Outcome 1: Response

Measure Descriptions	FY2021	FY2022	Current Goal	Comments
1. Workload Measure: Response Hours	197.25	105.75	n/a	

B. Outcome 2: Training

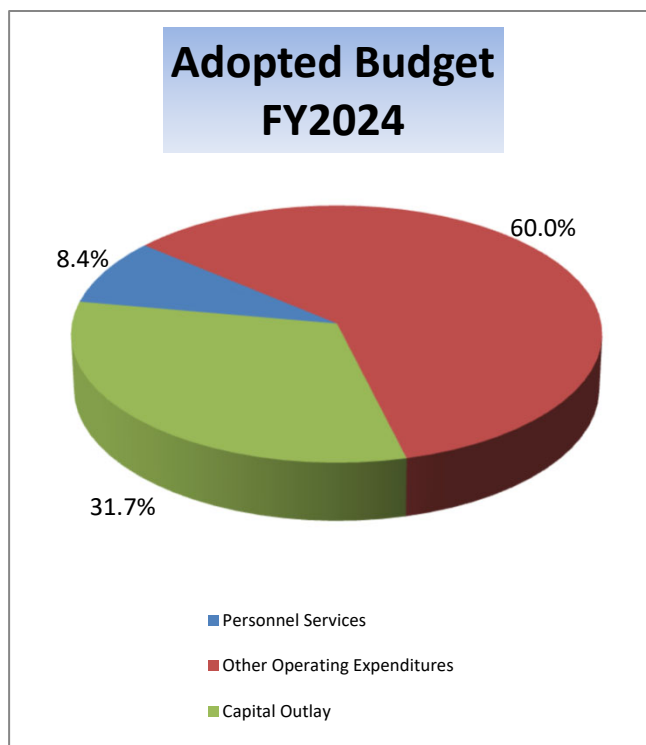
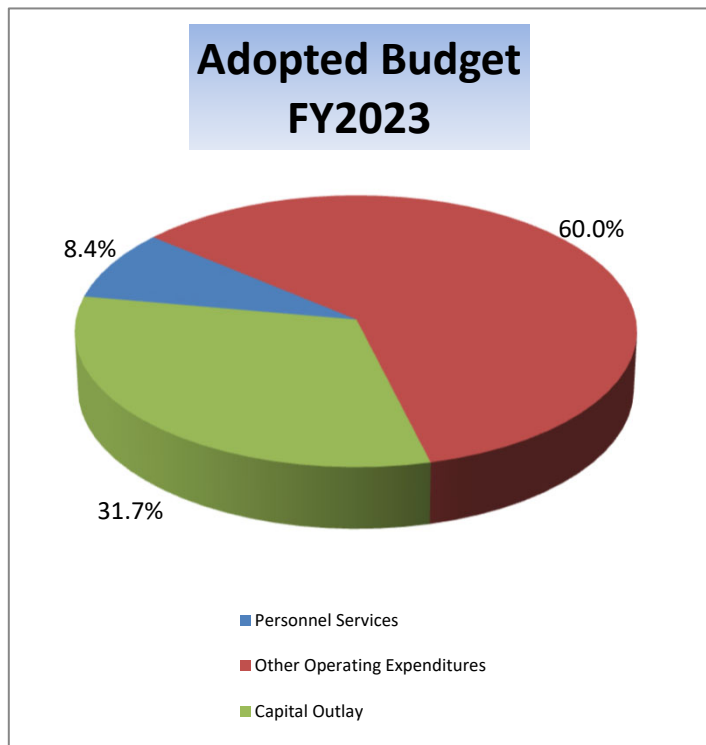
Measure Descriptions	FY2021	FY2022	Current Goal	Comments
1. Workload Measure: Total # of trained Team members (volunteer & career)	18	19	20	
2. Performance Measure Total continuing education hours for the Team	456.5	355	388	

Expenditure History

Expenditure Category	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	\$ 203	\$ 521	\$ 2,510	\$ 2,510	0%
Other Operating Expenditures	7,956	17,218	17,990	17,990	0%
Capital Outlay	6,642	-	9,500	9,500	0%
Debt Service	-	-	-	-	0%
Total	14,801	17,738	30,000	30,000	0%

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Hazardous Materials Response	Department Number:	294.3506
Fund:	Hazardous Materials Response Special Revenue Fund	Function:	Public Safety



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2021	Adopted Budget FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
None	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
None	n/a		\$ -
TOTAL			\$ -

Contact Information

Name:	C. Ray Pruitt	Address 1:	PO Box 426
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Telephone:	757-789-3610	Zip Code:	23421

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Eastern Shore 911 Commission	Department Number:	295.3104
Fund:	E911 Special Revenue Fund	Function:	Public Safety

Mission Statement:

To provide professional processing of emergency and non-emergency calls, without delay, and to dispatch fire and emergency medical services in a prompt and proficient manner for the Eastern Shore of Virginia residents and visitors.

Description of Services Provided:

1. Services Provided - OVERVIEW - The Eastern Shore of Virginia is served by a regional 9-1-1 Center. It serves the entire Eastern Shore of Virginia (both Accomack and Northampton counties). All 9-1-1 (wireless, wireline, VOIP, and text message) telephone/other calls are received at the regional 9-1-1 Center. If the call is of a law enforcement nature it is generally transferred to the appropriate law enforcement agency for dispatch (generally the Northampton Sheriff's Office, Accomack Sheriff's Office, Chincoteague Police Department, or the Virginia State Police), with some critical law enforcement incidents also being dispatched from the ESVA 9-1-1 Center. If the call is of a Fire or EMS nature it is processed and dispatched by the Eastern Shore 9-1-1 Center. After dispatch the ESVA 9-1-1 Center continues to provide the necessary support to emergency services personnel throughout incidents.

2. Services Provided - OVERVIEW (CALL PROCESSING) - The ESVA 9-1-1 Center serves as the answering point for all 9-1-1 telephone calls (and non-emergency calls) for Accomack and Northampton counties. This includes the transfer of law enforcement calls to the appropriate agency.

3. Services Provided - OVERVIEW (DISPATCHING) - The ESVA 9-1-1 Center provides radio dispatching services for all Fire and EMS stations throughout the Eastern Shore of Virginia. This includes the necessary support during incidents, including requests for additional resources and documentation of incident information.

Current Departmental Goals:

Three comprehensive/long-term goals (overall directed by the 9-1-1 Commission) are provided below under Major Issues to Address in the Next Two Fiscal Years - Other goals (immediate and other comprehensive/long-term) of the 9-1-1 Center/Commission continue to include the following: managing new technologies impacting 9-1-1 and dispatching operations, attention to changing facility spacing options to support 9-1-1 Center operations, management to maintain current Fire/EMS radio system infrastructure (pending implementation of new public safety radio system), 9-1-1 Center interaction and information sharing to public safety and other needed agencies in our region, monitoring for changes/enhancements needed for training program, seeking and applying for grants to benefit operations of the 9-1-1 Center and public safety, coordination and communication with counties and the state on funding needed to support 9-1-1 Center operations; including addressing ongoing decreases to funding sources for 9-1-1 Center operations. In addition, other topics remain as goals for the 9-1-1 Center, such as continuing to develop needed equipment/maintenance plans, development of long-term strategic plans, and development of necessary disaster/continuity of operations plans.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Eastern Shore 911 Commission	Department Number:	295.3104
Fund:	E911 Special Revenue Fund	Function:	Public Safety

Accomplishments and Challenges in the last 2 fiscal years:

Challenges - Personnel/Staffing - The appropriate staffing of the 9-1-1 Center remains a constant focus. The last several years have experienced some turnover of staff from the 9-1-1 Center for various reasons. Efforts continue to promote the tenure/longevity of 9-1-1 Center staff, including assuring adequate salary/compensation, promoting employee recognition, providing additional training opportunities, attempting to promote the career development program, and exploring other solutions to promote recruitment and retention of personnel ----- Challenges - Radio Communications - Continuing efforts to maintain and improve Fire-EMS radio communications remains a challenge. The reality is the Fire-EMS radio system has issues related to portable radio coverage, with operations in fringe areas (away from transmitters and receivers), inside structures generating many of the coverage issues, older equipment being used throughout the radio system infrastructure, and in general issues impacting performance and reliability. The functionality of the current Fire/EMS radio system must be maintained while the new public safety radio system is implemented ----- Challenges - Pandemic – The impacts and considerations related to the Covid-19 pandemic were (and in some ways are still) a challenge for 9-1-1 Center operations - Being an essential/critical 24/7/365 operation to both Accomack and Northampton without the capability to operate remotely and need to maintain minimum staffing levels, presented numerous challenges for operations during the last few years ----- Accomplishments – Training - The overall training program for the 9-1-1 Center continues to serve the needs of the 9-1-1 Center, earning a recognition for meeting a national standard (APCO P33 in 2020); a solid and functioning new hire training program and the necessary in-service training program are critical to the operations of a 9-1-1 Center. In 2021 (and continuing) additional training needs have been incurred related to law enforcement dispatch certification with ongoing actions continuing to address ----- Accomplishments – Grants - The 9-1-1 Center, including recent fiscal years, has continued to submit and be awarded grants (overall state grants) to support the operations of the 9-1-1 Center, including effort to successfully secure outside federal funding for the new regional public safety radio system ----- Accomplishments – Technologies – Maintaining awareness of technologies, such as SMART 911 (implemented several years ago and promoted in 2021 for use for the Marcus Alert Act), RAPID SOS location data, and the recently implemented Citizen Input application (providing access a 9-1-1 caller's cell phone camera (for greater situational awareness)); all implemented to better improve service to the public in need of assistance.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Eastern Shore 911 Commission	Department Number:	295.3104
Fund:	E911 Special Revenue Fund	Function:	Public Safety

Major Issues to Address in the Next Two Fiscal Years:

New Public Safety Regional Radio System – The ongoing building and implementation of the new public safety regional radio communications system has been a significant time/effort for the 9-1-1 Center and will continue for the next several years. Although the overall focus of ESVA 9-1-1 Center operations is with the Fire/EMS radio system and dispatching Fire/EMS services, coordination is also occurring with the law enforcement agencies (as the new system will serve Fire/EMS/Law Enforcement personnel) ---- Next Generation 9-1-1 (NG911) - Although has been delayed (at the state/VDEM level), attention (time/effort) will continue (some activity in FY21/FY22 and continuing in FY23) for this project as our transition to an ESINet (key part of NG911) most likely will occur now later in 2023. Assuring the 9-1-1 Center works/interacts, as needed, with the state and 9-1-1 Centers in our region on this transition to NG911 will be critical; it is noted the state has committed to funding capital costs and reoccurring costs (for two-years) associated with the implementation of Next Generation 9-1-1, however the true time/effort commitments (training, GIS needs, other) for any changes associated with this transition are unknown ---- Staffing/Personnel Needs – 1. Continuing to attract/recruit and then retain 9-1-1 Communications Officers/9-1-1 Supervisors serving the 9-1-1 Center will remain a focus, 2. Reevaluating the staffing needs (management, administrative, and operational) will continue to occur on a regular basis, including any needed adjustments to the assignment of duties/responsibilities to personnel, 3. The reality is the 9-1-1/dispatch profession in our state/region overall continues in a staffing crisis. The demands, expectations, hours of the job, the critical precision needed along with the reality of handling life/death emergency calls from the public (and the mental health well-being impacts originating from this), and the overall compensation and recognition inconsistency with the other public safety disciplines, creates much of this staffing crisis; the ESVA 9-1-1 Center’s goal is to be proactive and address these issues as much as possible ---- ESVA 9-1-1 Commission Charter/Resolution - Changes to the 9-1-1 Commission's charter/organizational document are needed; to correct antiquated funding language, address management of the regional public safety radio system, and other considerations for an improved document.

Outcomes and Workload/Performance Measures:

A. Outcome 1:				
Outcome and Measure Descriptions	FY2021	FY2022	Current Goal	Comments
1. Workload Measure - Use of Emergency Medical Dispatch (EMD)				
2. Performance Measure - Communications Officers will score 90% or higher on all Quality Assurance/Improvement evaluations 90% of the time (or greater).			Expected Overall Compliance	Data related to this performance measure continues to be reviewed by 9-1-1 Center management; taking corrective actions as needed.
3. Performance Measure - All Communications Officers will maintain the necessary Emergency Medical Dispatch training to maintain certification (CPR & continuing education).			Expected Overall Compliance	As of 12-9-22, performance measure continues to be met. Requires regular monitoring to assure compliance.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Eastern Shore 911 Commission	Department Number:	295.3104
Fund:	E911 Special Revenue Fund	Function:	Public Safety

Outcomes and Workload/Performance Measures:

B. Outcome 2:

Outcomes and Measure Descriptions	FY2021	FY2022	Current Goal	Comments
1. Workload Measure - Quality Assurance/Improvement Program (Fire and MVA incidents)				
1. Performance Measure - Communications Officers will score 90% or higher on all Quality Assurance/Improvement evaluations 90% of the time (or greater) - MVA Incidents.			Expected Overall Compliance	Data related to this performance measure continues to be reviewed by 9-1-1 Center management; taking corrective actions as needed.
2. Performance Measure - Communications Officers will score 90% or higher on all Quality Assurance/Improvement evaluations 90% of the time (or greater) - Fire Incidents.			Expected Overall Compliance	Data related to this performance measure continues to be reviewed by 9-1-1 Center management; taking corrective actions as needed.

C. Outcome 3:

Outcomes and Measure Descriptions	FY2021	FY2022	Current Goal	Comments
1. Workload Measure: Dispatch Time - Fire and EMS Incidents				
2. Performance Measure: Fire incidents will be dispatched in ninety seconds or less (from the report of emergency) 90% of the time (or greater).			Expected Overall Compliance	Reviewing (ongoing) this data and taking corrective actions as needed. Need to exclude non-English speaking callers and other non-traditional calls continues, as have longer call-processing times.
3. Performance Measure: EMS incidents will be dispatched in sixty seconds or less (from the report of emergency) 90% of the time (or greater).			Expected Overall Compliance	Reviewing (ongoing) this data and taking corrective actions as needed. Need to exclude non-English speaking callers and other non-traditional calls continues, as have longer call-processing times.

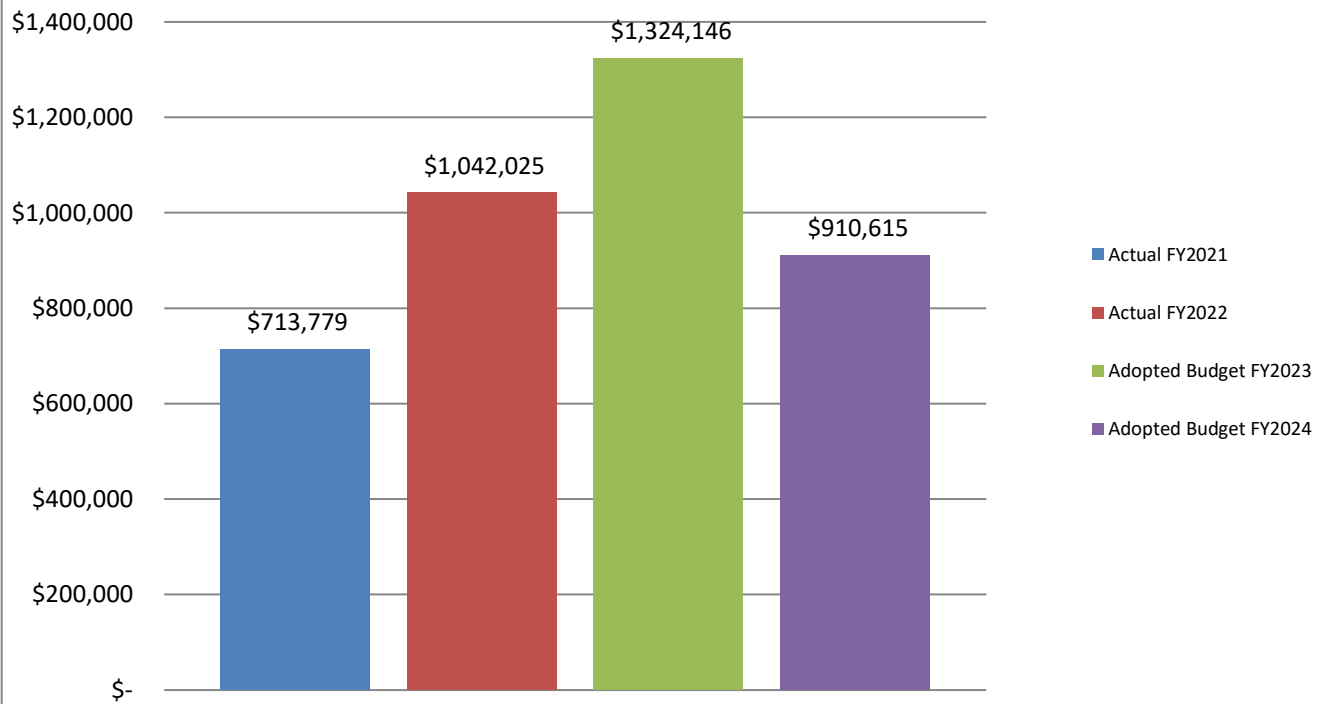
Departmental Budget Summary & Performance Snapshot

Department or Agency:	Eastern Shore 911 Commission	Department Number:	295.3104
Fund:	E911 Special Revenue Fund	Function:	Public Safety

Expenditure History

Expenditure Category	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Operating Subsidy	\$ 713,779	\$ 1,042,025	\$ 1,324,146	\$ 910,615	-31%
Total	713,779	1,042,025	1,324,146	910,615	-31%

Local Funding History



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2021	Adopted Budget FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
No County Positions	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Eastern Shore 911 Commission	Department Number:	295.3104
Fund:	E911 Special Revenue Fund	Function:	Public Safety

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Replace decreased funding from Communication tax	n/a	Recurring	\$ 25,316
Salary Increase - 5% - All Personnel - 2/3 Request	n/a	Recurring	27,217
Potential Employee Benefit/Holiday Related Increases - 2/3 Request	n/a	Recurring	7,115
Regional Public Safety Radio System Manager Position - 2/3 Request	n/a	Recurring	54,333
Communication Tax (revenue related adjustment)	n/a	Recurring	(233,508)
TOTAL			\$ (119,527)

Contact Information

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CAPITAL PROJECT FUNDS

Note: The County utilizes capital project funds to account for general capital projects with an estimated cost of \$50,000 or greater and a useful life of greater than one year. Capital projects associated with enterprise funds (ex. Landfill, Water & Sewer) are the only exception with these projects accounted for in the related enterprise fund.



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Departmental Budget Summary & Performance Snapshot

County Capital Projects Fund-Summary of Projects Requested and Adopted

Function/Department/Project Name	CIP Project #	Revised Budget Fiscal Year 2023	Requested Budget Fiscal Year 2024	Adopted Budget Fiscal Year 2024
GENERAL GOVERNMENT ADMINISTRATION				
Finance:				
Comprehensive software upgrade	08-CA-001	268,221	697,956	697,956
Virtual software	12-CA-001	-	-	-
Information Technology:				
Equipment replacement	20-IT-001	12,330	-	-
PUBLIC SAFETY				
Emergency Medical Services:				
Administration office and Emergency Operations Center	10-PS-001	52,768	-	-
Public Safety logistics facility	17-PS-001	-	600,000	-
Sheriff - Law Enforcement Services:				
Sheriff's Office vehicles	24-SH-XXX	-	82,000	82,000
PUBLIC WORKS				
Solid Waste:				
Roll off truck	22-PW-005	225,000	-	-
Loader/compactor	23-PW-002	104,834	-	-
Garage parking lot	23-PW-004	-	165,000	165,000
Grangeville Convenience Center parking lot	23-PW-005	138,500	95,800	95,800
Replace Mobile 3 - Garage service truck	24-PW009	-	72,000	-
Building & Grounds:				
County space needs	08-PW-015	2,600,000	700,000	700,000
Parking lots	08-PW-024	-	540,000	540,000
Clerk of Circuit Court fire suppression system	09-PW-011	-	180,000	-
District Courthouse - generator	14-PW-006	140,000	-	-
ADA projects	18-PW-XXX	169,333	140,000	140,000
Debtor's Prison repairs	19-PW-002	-	354,000	-
Social Services parking lot repairs	19-PW-006	-	138,000	138,000
County Administration building roof repairs & coating	20-PW-001	97,000	-	-
District Courthouse Roof	20-PW-005	360,000	-	-
Industrial Park lighting - Phase 2	21-PW-005	-	77,000	-
Capital projects contingency	21-PW-008	-	100,000	-
Sawmill Park projects	22-PW-XXX	113,149	-	-
911 building parking lot repaving	23-PW-006	-	180,000	180,000
District Courthouse carpet replacement	23-PW-008	-	90,000	90,000
County Administration Building water system upgrade	23-PW-013	130,000	-	-
Accomac Library Front Street roof repairs	24-PW-001	-	125,000	125,000
Water System inventory	24-PW-015	-	60,000	60,000
COMMUNITY DEVELOPMENT				
Planning:				
Onley area transportation improvements	13-PLN-001	-	250,000	-
Derelict building removal program	14-PLN-001-3	155,985	150,000	150,000
Dangerous building enforcement costs	24-PLN-XXX	-	50,000	50,000
PARKS, RECREATION & CULTURAL				
Parks and Recreation:				
Quinby Harbor improvements	08-PW-029	221,474	50,000	50,000
Old NASA ferry dock demolition	14-PW-003	-	13,900	-
Deep Creek facility paving	17-PW-002	-	126,500	-
Schooner Bay improvements	23-PW-XXX	100,000	-	-
Queen Sound ramp	20-PW-008	303,246	-	-

Departmental Budget Summary & Performance Snapshot

County Capital Projects Fund-Summary of Projects Requested and Adopted

Function/Department/Project Name	CIP Project #	Revised Budget	Requested Budget	Adopted Budget
		Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2024
Hammocks boat ramp wing wall	21-PW-003	-	88,000	-
Harborton boat ramp dock replacement	21-PW-004	275,195	-	-
Folly Creek dredging	21-PW-XXX	11,279	-	-
Greenbackville Harbor renovations - phase V	22-PW-002	599,962	-	-
Parker Creek dock and ramp replacement	22-PW-003	-	300,000	-
Sawmill Park pavilion concrete overlay	23-PW-010	-	180,000	-
Annis Cove boat ramp replacement	23-PW-011	288,800	-	-
Broadway Landing walkway	23-PW-014	-	231,000	-
Hacks Neck - Phase II	23-PW-014	-	110,000	-
Queen Sound ramp improvements	23-PW-015	50,000	-	-
Greenbackville Harbor parking expansion	23-PW-016	100,000	275,000	275,000
Folly Creek commercial dock replacement	24-PW-003	-	80,000	80,000
Johnson's Wharf drive-on dock replacement	24-PW-004	-	318,000	318,000
Hammocks new boat ramp and kayak launch	24-PW-005	-	400,000	-
Quinby bulkhead and pier replacement	24-PW-007	-	427,000	106,750
TOTAL COUNTY CAPITAL PROJECTS FUND		\$ 6,517,076	\$ 7,446,156	\$ 4,043,506

Note: Excludes Enterprise Fund and Outside Entity Related Projects

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Finance	Department Number:	305.1215
Project:	Comprehensive Software Upgrade	CIP Project Number:	08-CA-001
Fund:	County Capital Projects Fund	Function:	General Government Admin.

Project Description

Implementation of an Enterprise Resource Planning (ERP) package that integrates disparate applications in place today.

Board's Strategic Plan Priorities:

In late 2022, the Board of Supervisors set forth strategic plan goals and action items for the fiscal years 2022 through 2024. In the FY24 budget, funding to implement a County and School Board ERP program fulfills one of the strategic plan goals.

Source of Funds:

Undesignated Fund Balance

Expenditure History

Expenditure Category	Actual FY2022	Actual FY2023 YTD	Revised Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	-	-	-	95,000	100%
Other Operating Expenditures	65,000	20,000	-	-	0%
Capital Outlay	-	-	268,221	602,956	125%
Debt Service	-	-	-	-	0%
Total	65,000	20,000	268,221	697,956	160%

Operating Impact:

Increase license/maintenance cost and hosting services.

Summary of Budget Increases Adopted

Description of Increase	Link to Justification	Funding Source	Increase
Program purchase and implementation	n/a	Reserves	\$ 697,956
TOTAL			\$ 697,956

Comments

None

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Telephone:	757-787-5714	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Information Technology	Department Number:	305.1216
Project:	End of Life Equipment Replacement	CIP Project Number:	20-IT-001
Fund:	County Capital Projects Fund	Function:	General Government Admin.

Project Description

This project will replace equipment reaching its end of life that will no longer be supported.

Source of Funds:

Undesignated Fund Balance

Expenditure History

Expenditure Category	Actual FY2022	Actual FY2023 YTD	Revised Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	-	-	-	-	0%
Other Operating Expenditures	-	-	-	-	0%
Capital Outlay	-	-	12,330	-	-100%
Debt Service	-	-	-	-	0%
Total	-	-	12,330	-	-100%

Operating Impact:

None

Summary of Budget Increases Adopted

Description of Increase	Link to Justification	Funding Source	Increase
None	n/a		\$ -
TOTAL			\$ -

Comments

None

Contact Information

Name:	Ben Fox	Address 1:	23296 Courthouse Avenue
Title:	Chief Information Officer	Address 2:	P.O. Box 620
Email:	bfox@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	757-787-5715	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Planning	Department Number:	305.8107
Project:	Derelict Building Removal Program	CIP Project Number:	14-PLN-001-003
Fund:	County Capital Projects Fund	Function:	General Government Admin.

Project Description

Creation and continuation of a Derelict Building Removal Program would allow the County to address neglected structures in order to approve the appearance of the County and to maintain its rural unspoiled character.

Board's Strategic Plan Priorities:

In late 2022, the Board of Supervisors set forth strategic plan goals and action items for the fiscal years 2022 through 2024. In the FY24 budget, funding to deploy a voluntary derelict building removal program fulfills one of the strategic plan goals.

Source of Funds:

Undesignated Fund Balance

Expenditure History

Expenditure Category	Actual FY2022	Actual FY2023 YTD	Revised Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	-	-	-	-	0%
Other Operating Expenditures	-	-	155,985	150,000	-4%
Capital Outlay	-	-	-	-	0%
Debt Service	-	-	-	-	0%
Total	-	-	155,985	150,000	-4%

Operating Impact:

None

Summary of Budget Increases Adopted

Description of Increase	Link to Justification	Funding Source	Increase
Continued program to address neglected structures	n/a	Reserves	\$ 150,000
TOTAL			\$ 150,000

Comments

None

Contact Information

Name:	Leander Pambid	Address 1:	23282 Courthouse Avenue
Title:	Deputy County Administrator	Address 2:	P.O. Box 686
Email:	lpambid@co.accomack.va.us	City/State:	Accomac, Virginia
Telephone:	(757) 787-5726	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Planning	Department Number:	305.8107
Project:	Dangerous Building Program	CIP Project Number:	24-PLN-XXX
Fund:	County Capital Projects Fund	Function:	General Government Admin.

Project Description

A pilot project to remove dangerous buildings.

Board's Strategic Plan Priorities:

In late 2022, the Board of Supervisors set forth strategic plan goals and action items for the fiscal years 2022 through 2024. In the FY24 budget, funding for an involuntary removal of dangerous buildings fulfills one of the strategic plan goals.

Source of Funds:

Undesignated Fund Balance

Expenditure History

Expenditure Category	Actual FY2022	Actual FY2023 YTD	Revised Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	-	-	-	-	0%
Other Operating Expenditures	-	-	-	50,000	100%
Capital Outlay	-	-	-	-	0%
Debt Service	-	-	-	-	0%
Total	-	-	-	50,000	100%

Operating Impact:

None

Summary of Budget Increases Adopted

Description of Increase	Link to Justification	Funding Source	Increase
Enforcement Costs	n/a	Reserves	\$ 50,000
TOTAL			\$ 50,000

Comments

None

Contact Information

Name:	Leander Pambid	Address 1:	23282 Courthouse Avenue
Title:	Deputy County Administrator	Address 2:	P.O. Box 686
Email:	lpambid@co.accomack.va.us	City/State:	Accomac, Virginia
Telephone:	(757) 787-5726	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Public Safety	Department Number:	305.3505
Project:	Administration Office and Emergency Operations Center	CIP Project Number:	10-PS-001
Fund:	County Capital Projects Fund	Function:	Public Safety

Project Description

Construction of a building located at the Eastern Shore Regional Fire Training Center to use as Emergency Operations Center and back-up County Administration Office in the event of a disaster.

Source of Funds:

Undesignated Fund Balance

Expenditure History

Expenditure Category	Actual FY2022	Actual FY2023 YTD	Revised Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	-	-	-	-	0%
Other Operating Expenditures	-	-	-	-	0%
Capital Outlay	-	32,850	52,768	-	-100%
Debt Service	-	-	-	-	0%
Total	-	32,850	52,768	-	-100%

Operating Impact:

Annual \$6,500 operational costs.

Summary of Budget Increases Adopted

Description of Increase	Link to Justification	Funding Source	Increase
None	n/a		\$ -
TOTAL			\$ -

Comments

None

Contact Information

Name:	Charles R. Pruitt	Address 1:	PO Box 426
Title:	Director	Address 2:	18426 Dunne Avenue
Email:	cpruitt@co.accomack.va.us	City/State:	Parksley, VA
Telephone:	757-787-1131	Zip Code:	23421

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Sheriff-Law Enforcement	Department Number:	305.3102
Project:	Vehicles	CIP Project Number:	24-PW-XXX
Fund:	County Capital Projects Fund	Function:	Public Safety

Project Description

Additional funds to assist with the purchase of vehicles based upon rising costs.

Source of Funds:

Undesignated Fund Balance

Expenditure History

Expenditure Category	Actual FY2022	Actual FY2023 YTD	Revised Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	-	-	-	-	0%
Other Operating Expenditures	-	-	-	-	0%
Capital Outlay	-	-	-	82,000	100%
Debt Service	-	-	-	-	0%
Total	-	-	-	82,000	100%

Operating Impact:

Annual \$6,500 operational costs.

Summary of Budget Increases Adopted

Description of Increase	Link to Justification	Funding Source	Increase
Vehicles	n/a	Reserves	\$ 82,000
TOTAL			\$ 82,000

Comments

None

Contact Information

Name:	David W. Smullin	Address 1:	23323 Wise Court
Title:	Lieutenant of Patrol	Address 2:	P. O. Box 149
Email:	dsmullin@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	757-787-1131	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Solid Waste	Department Number:	305.4206
Project:	Roll Off Truck	CIP Project Number:	22-PW-005
Fund:	County Capital Projects Fund	Function:	Public Works

Project Description

Replacement of capital equipment. This equipment is primarily used to support Solid Waste.

Source of Funds:

Undesignated Fund Balance

Expenditure History

Expenditure Category	Actual FY2022	Actual FY2023 YTD	Revised Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	-	-	-	-	0%
Other Operating Expenditures	-	-	-	-	0%
Capital Outlay	-	-	225,000	-	-100%
Debt Service	-	-	-	-	0%
Total	-	-	225,000	-	-100%

Operating Impact:

None

Summary of Budget Increases Adopted

Description of Increase	Link to Justification	Funding Source	Increase
None	n/a		\$ -
TOTAL			\$ -

Comments

None

Contact Information

Name:	Stewart Hall	Address 1:	24401 Joynes Neck Road
Title:	Director of Public Works	Address 2:	P.O. Box 476
Email:	shall@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	(757) 787-1468	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Solid Waste	Department Number:	305.4206
Project:	Loader/Compactor	CIP Project Number:	23-PW-002
Fund:	County Capital Projects Fund	Function:	Public Works

Project Description

This equipment would be used to push up brush and load the brush in the grinder. Would be used primarily at Grangeville Convenience Center brush area.

Source of Funds:

Undesignated Fund Balance

Expenditure History

Expenditure Category	Actual FY2022	Actual FY2023 YTD	Revised Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	-	-	-	-	0%
Other Operating Expenditures	-	-	-	-	0%
Capital Outlay	-	104,834	104,834	-	-100%
Debt Service	-	-	-	-	0%
Total	-	104,834	104,834	-	-100%

Operating Impact:

None

Summary of Budget Increases Adopted

Description of Increase	Link to Justification	Funding Source	Increase
None	n/a		\$ -
TOTAL			\$ -

Comments

None

Contact Information

Name:	Stewart Hall	Address 1:	24401 Joynes Neck Road
Title:	Director of Public Works	Address 2:	P.O. Box 476
Email:	shall@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	(757) 787-1468	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Solid Waste	Department Number:	305.4206
Project:	Garage Parking Lot	CIP Project Number:	23-PW-004
Fund:	County Capital Projects Fund	Function:	Public Works

Project Description

Pave parking lot at the County Garage.

Source of Funds:

Undesignated Fund Balance

Expenditure History

Expenditure Category	Actual FY2022	Actual FY2023 YTD	Revised Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	-	-	-	-	0%
Other Operating Expenditures	-	-	-	-	0%
Capital Outlay	-	-	-	165,000	100%
Debt Service	-	-	-	-	0%
Total	-	-	-	165,000	100%

Operating Impact:

None

Summary of Budget Increases Adopted

Description of Increase	Link to Justification	Funding Source	Increase
Paving	n/a	Reserves	\$ 165,000
TOTAL			\$ 165,000

Comments

None

Contact Information

Name:	Stewart Hall	Address 1:	24401 Joynes Neck Road
Title:	Director of Public Works	Address 2:	P.O. Box 476
Email:	shall@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	(757) 787-1468	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Solid Waste	Department Number:	305.4206
Project:	Grangeville Convenience Center Parking Lot	CIP Project Number:	23-PW-005
Fund:	County Capital Projects Fund	Function:	Public Works

Project Description

Pave parking lot at the Grangeville Convenience Center.

Source of Funds:

Undesignated Fund Balance

Expenditure History

Expenditure Category	Actual FY2022	Actual FY2023 YTD	Revised Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	-	-	-	-	0%
Other Operating Expenditures	-	-	-	-	0%
Capital Outlay	-	-	138,500	95,800	-31%
Debt Service	-	-	-	-	0%
Total	-	-	138,500	95,800	-31%

Operating Impact:

None

Summary of Budget Increases Adopted

Description of Increase	Link to Justification	Funding Source	Increase
Additional funds to complete project	n/a	Reserves	\$ 95,800
TOTAL			\$ 95,800

Comments

None

Contact Information

Name:	Stewart Hall	Address 1:	24401 Joynes Neck Road
Title:	Director of Public Works	Address 2:	P.O. Box 476
Email:	shall@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	(757) 787-1468	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Building & Grounds	Department Number:	305.4302
Project:	County Building Space Needs	CIP Project Number:	08-PW-015
Fund:	County Capital Projects Fund	Function:	Public Works

Project Description

Address space needs for the Assessor's Office and Board of Supervisors Board Room.

Source of Funds:

Undesignated Fund Balance

Expenditure History

Expenditure Category	Actual FY2022	Actual FY2023 YTD	Revised Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	-	-	-	-	0%
Other Operating Expenditures	-	24,686	100,000	-	-100%
Capital Outlay	-	-	2,500,000	700,000	-72%
Debt Service	-	-	-	-	0%
Total	-	24,686	2,600,000	700,000	-73%

Operating Impact:

\$1,000 annual maintenance cost

Summary of Budget Increases Adopted

Description of Increase	Link to Justification	Funding Source	Increase
Address Space needs	n/a	Reserves	\$ 700,000
TOTAL			\$ 700,000

Comments

None

Contact Information

Name:	Stewart Hall	Address 1:	24401 Joynes Neck Road
Title:	Director of Public Works	Address 2:	P.O. Box 476
Email:	shall@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	(757) 787-1468	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Buildings and Grounds	Department Number:	305.4302
Project:	Parking Lots Repaving	CIP Project Number:	08-PW-024
Fund:	County Capital Projects Fund	Function:	Public Works

Project Description

The County Administration Building and Sheriff's Office parking lots need repaving. Admin lot is estimated at \$180,000. The Sheriff's Office lot is estimated at \$ 360,00.

Source of Funds:

Undesignated Fund Balance

Expenditure History

Expenditure Category	Actual FY2022	Actual FY2023 YTD	Revised Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	-	-	-	-	0%
Other Operating Expenditures	-	-	-	-	0%
Capital Outlay	-	-	-	540,000	100%
Debt Service	-	-	-	-	0%
Total	-	-	-	540,000	100%

Operating Impact:

None

Summary of Budget Increases Adopted

Description of Increase	Link to Justification	Funding Source	Increase
Paving	n/a	Reserves	\$ 540,000
TOTAL			\$ 540,000

Comments

None

Contact Information

Name:	Stewart Hall	Address 1:	24401 Joynes Neck Road
Title:	Director of Public Works	Address 2:	P.O. Box 476
Email:	shall@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	(757) 787-1468	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Building & Grounds	Department Number:	305.4302
Project:	General District/Juvenile and Detention Relations Courthouse Generator	CIP Project Number:	14-PW-006
Fund:	County Capital Projects Fund	Function:	Public Works

Project Description

Replacement of a smaller generator. The larger will allow the building to be fully functional during power outages.

Source of Funds:

Undesignated Fund Balance

Expenditure History

Expenditure Category	Actual FY2022	Actual FY2023 YTD	Revised Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	-	-	-	-	0%
Other Operating Expenditures	-	-	-	-	0%
Capital Outlay	-	-	140,000	-	-100%
Debt Service	-	-	-	-	0%
Total	-	-	140,000	-	-100%

Operating Impact:

\$1,000 annual maintenance cost

Summary of Budget Increases Adopted

Description of Increase	Link to Justification	Funding Source	Increase
None	n/a		\$ -
TOTAL			\$ -

Comments

None

Contact Information

Name:	Stewart Hall	Address 1:	24401 Joynes Neck Road
Title:	Director of Public Works	Address 2:	P.O. Box 476
Email:	shall@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	(757) 787-1468	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Building & Grounds	Department Number:	305.4302
Project:	County Americans With Disabilities Act Projects	CIP Project Number:	18-PW-XXX
Fund:	County Capital Projects Fund	Function:	Public Works

Project Description

Various county wide ADA projects that will help continue to bring the County in compliance.

Source of Funds:

Undesignated Fund Balance

Expenditure History

Expenditure Category	Actual FY2022	Actual FY2023 YTD	Revised Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	-	-	-	-	0%
Other Operating Expenditures	324	-	-	-	0%
Capital Outlay	-	105,665	169,333	140,000	-17%
Debt Service	-	-	-	-	0%
Total	324	105,665	169,333	140,000	-17%

Operating Impact:

None

Summary of Budget Increases Adopted

Description of Increase	Link to Justification	Funding Source	Increase
Co. Administration Building downstairs bathroom remodel	n/a	Reserves	\$ 140,000
TOTAL			\$ 140,000

Comments

None

Contact Information

Name:	Stewart Hall	Address 1:	24401 Joynes Neck Road
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Email:	shall@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	(757) 787-1468	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Buildings and Grounds	Department Number:	305.4302
Project:	Social Services Parking Lots Repairs	CIP Project Number:	19-PW-006
Fund:	County Capital Projects Fund	Function:	Public Works

Project Description

The requested funding would provide for the sealing of the parking lot to slow deterioration. The work would include the cutting and repairing of areas where sink holes have formed, as well as line striping.

Source of Funds:

Undesignated Fund Balance

Expenditure History

Expenditure Category	Actual FY2022	Actual FY2023 YTD	Revised Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	-	-	-	-	0%
Other Operating Expenditures	-	-	-	-	0%
Capital Outlay	-	-	-	138,000	100%
Debt Service	-	-	-	-	0%
Total	-	-	-	138,000	100%

Operating Impact:

None

Summary of Budget Increases Adopted

Description of Increase	Link to Justification	Funding Source	Increase
Paving	n/a	Reserves	\$ 138,000
TOTAL			\$ 138,000

Comments

None

Contact Information

Name:	Stewart Hall	Address 1:	24401 Joynes Neck Road
Title:	Director of Public Works	Address 2:	P.O. Box 476
Email:	shall@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	(757) 787-1468	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Buildings & Grounds	Department Number:	305.4302
Project:	Administration Building Roof Repairs and Coating	CIP Project Number:	20-PW-001
Fund:	County Capital Projects Fund	Function:	Public Works

Project Description

This project will repair the roof edge detail and coat the roof membrane to extend life expectancy.

Source of Funds:

Undesignated Fund Balance

Expenditure History

Expenditure Category	Actual FY2022	Actual FY2023 YTD	Revised Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	-	-	-	-	0%
Other Operating Expenditures	-	-	-	-	0%
Capital Outlay	-	-	97,000	-	-100%
Debt Service	-	-	-	-	0%
Total	-	-	97,000	-	-100%

Operating Impact:

None

Summary of Budget Increases Adopted

Description of Increase	Link to Justification	Funding Source	Increase
None	n/a		\$ -
TOTAL			\$ -

Comments

None

Contact Information

Name:	Stewart Hall	Address 1:	24401 Joynes Neck Road
Title:	Director of Public Works	Address 2:	P.O. Box 476
Email:	shall@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	(757) 787-1468	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Buildings & Grounds	Department Number:	305.4302
Project:	General District/Juvenile and Detention Relations Courthouse Roof	CIP Project Number:	20-PW-005
Fund:	County Capital Projects Fund	Function:	Public Works

Project Description

This project will replace the 18 year old asphalt roof shingles with higher quality shingles.

Source of Funds:

Undesignated Fund Balance

Expenditure History

Expenditure Category	Actual FY2022	Actual FY2023 YTD	Revised Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	-	-	-	-	0%
Other Operating Expenditures	-	-	-	-	0%
Capital Outlay	-	13,116	360,000	-	-100%
Debt Service	-	-	-	-	0%
Total	-	13,116	360,000	-	-100%

Operating Impact:

None

Summary of Budget Increases Adopted

Description of Increase	Link to Justification	Funding Source	Increase
None	n/a		\$ -
TOTAL			\$ -

Comments

None

Contact Information

Name:	Stewart Hall	Address 1:	24401 Joynes Neck Road
Title:	Director of Public Works	Address 2:	P.O. Box 476
Email:	shall@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	(757) 787-1468	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Buildings & Grounds	Department Number:	305.4302
Project:	Sawmill Park Projects	CIP Project Number:	22-PW-XXX
Fund:	County Capital Projects Fund	Function:	Public Works

Project Description

This project will complete several needed projects at Sawmill Park, including parking lot improvements at the Vote Registration office, automatic gates at the facility and parking lot lights.

Source of Funds:

Undesignated Fund Balance

Expenditure History

Expenditure Category	Actual FY2022	Actual FY2023 YTD	Revised Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	-	-	-	-	0%
Other Operating Expenditures	33,551	-	-	-	0%
Capital Outlay	-	46,049	113,149	-	-100%
Debt Service	-	-	-	-	0%
Total	33,551	46,049	113,149	-	-100%

Operating Impact:

None

Summary of Budget Increases Adopted

Description of Increase	Link to Justification	Funding Source	Increase
None	n/a		\$ -
TOTAL			\$ -

Comments

None

Contact Information

Name:	Stewart Hall	Address 1:	24401 Joynes Neck Road
Title:	Director of Public Works	Address 2:	P.O. Box 476
Email:	shall@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	(757) 787-1468	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Buildings and Grounds	Department Number:	305.4302
Project:	911 Center Parking Lot Repaving	CIP Project Number:	23-PW-006
Fund:	County Capital Projects Fund	Function:	Public Works

Project Description

The 911 Center parking lots are in need repaving. Repairing damaged areas and surfacing both lots is estimated to cost \$180,000.

Source of Funds:

Undesignated Fund Balance

Expenditure History

Expenditure Category	Actual FY2022	Actual FY2023 YTD	Revised Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	-	-	-	-	0%
Other Operating Expenditures	-	-	-	-	0%
Capital Outlay	-	-	-	180,000	100%
Debt Service	-	-	-	-	0%
Total	-	-	-	180,000	100%

Operating Impact:

None

Summary of Budget Increases Adopted

Description of Increase	Link to Justification	Funding Source	Increase
Paving	n/a	Reserves	\$ 180,000
TOTAL			\$ 180,000

Comments

None

Contact Information

Name:	Stewart Hall	Address 1:	24401 Joynes Neck Road
Title:	Director of Public Works	Address 2:	P.O. Box 476
Email:	shall@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	(757) 787-1468	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Buildings & Grounds	Department Number:	305.4302
Project:	District Courthouse Carpet Replacement	CIP Project Number:	23-PW-008
Fund:	County Capital Projects Fund	Function:	Public Works

Project Description

Replace carpet on the first floor of the District Courthouse.

Source of Funds:

Undesignated Fund Balance

Expenditure History

Expenditure Category	Actual FY2022	Actual FY2023 YTD	Revised Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	-	-	-	-	0%
Other Operating Expenditures	-	-	-	-	0%
Capital Outlay	-	-	-	90,000	100%
Debt Service	-	-	-	-	0%
Total	-	-	-	90,000	100%

Operating Impact:

None

Summary of Budget Increases Adopted

Description of Increase	Link to Justification	Funding Source	Increase
Carpet and Installation	n/a	Reserves	\$ 90,000
TOTAL			\$ 90,000

Comments

None

Contact Information

Name:	Stewart Hall	Address 1:	24401 Joynes Neck Road
Title:	Director of Public Works	Address 2:	P.O. Box 476
Email:	shall@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	(757) 787-1468	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Building & Grounds	Department Number:	305.4302
Project:	County Office Building Water System Upgrade	CIP Project Number:	23-PW-013
Fund:	County Capital Projects Fund	Function:	Public Works

Project Description

Complete upgrade/replacement of current water system to include: replacement of two well pumps, replacement of controls, replacement of booster pump, dissection/cleaning of two storage tanks, installation of alarm notification system, and associated electrical work.

Source of Funds:

Undesignated Fund Balance

Expenditure History

Expenditure Category	Actual FY2022	Actual FY2023 YTD	Revised Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	-	-	-	-	0%
Other Operating Expenditures	-	-	-	-	0%
Capital Outlay	-	-	130,000	-	-100%
Debt Service	-	-	-	-	0%
Total	-	-	130,000	-	-100%

Operating Impact:

None

Summary of Budget Increases Adopted

Description of Increase	Link to Justification	Funding Source	Increase
None	n/a		\$ -
TOTAL			\$ -

Comments

None

Contact Information

Name:	Stewart Hall	Address 1:	24401 Joynes Neck Road
Title:	Director of Public Works	Address 2:	P.O. Box 476
Email:	shall@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	(757) 787-1468	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Buildings & Grounds	Department Number:	305.4302
Project:	Eastern Shore Public Library Project	CIP Project Number:	24-PW-001
Fund:	County Capital Projects Fund	Function:	Parks, Rec. & Cultural

Project Description

The Library Building on Front Street in Accomac has several roof leaks and is in need of repair and coating on the low slope roof and a new shingle roof on the steep slope portion.

Source of Funds:

Undesignated Fund Balance

Expenditure History

Expenditure Category	Actual FY2022	Actual FY2023 YTD	Revised Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	-	-	-	-	0%
Other Operating Expenditures	-	-	-	-	0%
Capital Outlay	-	-	-	125,000	100%
Debt Service	-	-	-	-	0%
Total	-	-	-	125,000	100%

Operating Impact:

None

Summary of Budget Increases Adopted

Description of Increase	Link to Justification	Funding Source	Increase
Facility Improvement	n/a	Reserves	\$ 125,000
TOTAL			\$ 125,000

Comments

None

Contact Information

Name:	Stewart Hall	Address 1:	24401 Joynes Neck Road
Title:	Director of Public Works	Address 2:	P.O. Box 476
Email:	shall@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	(757) 787-1468	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Buildings & Grounds	Department Number:	305.4302
Project:	Water System Inventory	CIP Project Number:	24-PW-015
Fund:	County Capital Projects Fund	Function:	Public Works

Project Description

This project will identify and inventory all County-owned drinking water distribution lines, including consultant services for locating, identifying, mapping and inventorying all County-operated water systems.

Source of Funds:

Undesignated Fund Balance

Expenditure History

Expenditure Category	Actual FY2022	Actual FY2023 YTD	Revised Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	-	-	-	-	0%
Other Operating Expenditures	-	-	-	60,000	100%
Capital Outlay	-	-	-	-	0%
Debt Service	-	-	-	-	0%
Total	-	-	-	60,000	100%

Operating Impact:

None

Summary of Budget Increases Adopted

Description of Increase	Link to Justification	Funding Source	Increase
Professional Services	n/a	Reserves	\$ 60,000
TOTAL			\$ 60,000

Comments

None

Contact Information

Name:	Stewart Hall	Address 1:	24401 Joynes Neck Road
Title:	Deputy County Administrator	Address 2:	P.O. Box 476
Email:	shall@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	(757) 787-1468	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Buildings & Grounds (Docks/Ramps)	Department Number:	350.4302
Project:	Quinby Harbor Improvements	CIP Project Number:	08-PW-029
Fund:	County Capital Projects Fund	Function:	Parks, Rec. & Cultural

Project Description

This project will make improvements at the Quinby Harbor.

Source of Funds:

Undesignated Fund Balance and grant funds

Expenditure History

Expenditure Category	Actual FY2022	Actual FY2023 YTD	Revised Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	-	-	-	-	0%
Other Operating Expenditures	-	-	-	-	0%
Capital Outlay	125,370	30,958	221,474	50,000	-77%
Debt Service	-	-	-	-	0%
Total	125,370	30,958	221,474	50,000	-77%

Operating Impact:

None

Summary of Budget Increases Adopted

Description of Increase	Link to Justification	Funding Source	Increase
Facility Improvements	n/a	Reserves	\$ 50,000
TOTAL			\$ 50,000

Comments

None

Contact Information

Name:	Stewart Hall	Address 1:	24401 Joynes Neck Road
Title:	Director of Public Works	Address 2:	P.O. Box 476
Email:	shall@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	(757) 787-1468	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Buildings & Grounds (Docks/Ramps)	Department Number:	305.4302
Project:	Schooner Bay Improvements	CIP Project Number:	23-PW-XXX
Fund:	County Capital Projects Fund	Function:	Parks, Rec. & Cultural

Project Description

This project will provide improvements to Schooner Bay.

Source of Funds:

Undesignated Fund Balance

Expenditure History

Expenditure Category	Actual FY2022	Actual FY2023 YTD	Revised Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	-	-	-	-	0%
Other Operating Expenditures	-	-	-	-	0%
Capital Outlay	-	-	100,000	-	-100%
Debt Service	-	-	-	-	0%
Total	-	-	100,000	-	-100%

Operating Impact:

None

Summary of Budget Increases Adopted

Description of Increase	Link to Justification	Funding Source	Increase
None	n/a		\$ -
TOTAL			\$ -

Comments

None

Contact Information

Name:	Stewart Hall	Address 1:	24401 Joynes Neck Road
Title:	Deputy County Administrator	Address 2:	P.O. Box 476
Email:	shall@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	(757) 787-1468	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Buildings & Grounds (Docks/Ramps)	Department Number:	305.4302
Project:	Queen Sound Boat Ramp Replacement	CIP Project Number:	20-PW-008
Fund:	County Capital Projects Fund	Function:	Parks, Rec. & Cultural

Project Description

This project will replace the concrete boat ramp at Queen Sound.

Source of Funds:

Undesignated Fund Balance

Expenditure History

Expenditure Category	Actual FY2022	Actual FY2023 YTD	Revised Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	-	-	-	-	0%
Other Operating Expenditures	-	-	-	-	0%
Capital Outlay	1,839	303,781	303,246	-	-100%
Debt Service	-	-	-	-	0%
Total	1,839	303,781	303,246	-	-100%

Operating Impact:

None

Summary of Budget Increases Adopted

Description of Increase	Link to Justification	Funding Source	Increase
None	n/a		\$ -
TOTAL			\$ -

Comments

None

Contact Information

Name:	Stewart Hall	Address 1:	24401 Joynes Neck Road
Title:	Deputy County Administrator	Address 2:	P.O. Box 476
Email:	shall@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	(757) 787-1468	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Buildings & Grounds (Docks/Ramps)	Department Number:	305.4302
Project:	Harborton Boat Ramp Replacement	CIP Project Number:	21-PW-004
Fund:	County Capital Projects Fund	Function:	Parks, Rec. & Cultural

Project Description

This project will replace the concrete boat ramp at Harborton.

Source of Funds:

Undesignated Fund Balance

Expenditure History

Expenditure Category	Actual FY2022	Actual FY2023 YTD	Revised Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	-	-	-	-	0%
Other Operating Expenditures	-	-	-	-	0%
Capital Outlay	14,805	220,481	275,195	-	-100%
Debt Service	-	-	-	-	0%
Total	14,805	220,481	275,195	-	-100%

Operating Impact:

None

Summary of Budget Increases Adopted

Description of Increase	Link to Justification	Funding Source	Increase
None	n/a		\$ -
TOTAL			\$ -

Comments

None

Contact Information

Name:	Stewart Hall	Address 1:	24401 Joynes Neck Road
Title:	Deputy County Administrator	Address 2:	P.O. Box 476
Email:	shall@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	(757) 787-1468	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Buildings & Grounds (Docks/Ramps)	Department Number:	305.4302
Project:	Folly Creek Dredging	CIP Project Number:	21-PW-XXX
Fund:	County Capital Projects Fund	Function:	Parks, Rec. & Cultural

Project Description

This project will provide needed dredging in Folly Creek.

Source of Funds:

Undesignated Fund Balance

Expenditure History

Expenditure Category	Actual FY2022	Actual FY2023 YTD	Revised Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	-	-	-	-	0%
Other Operating Expenditures	-	-	-	-	0%
Capital Outlay	59,022	4,720	11,279	-	-100%
Debt Service	-	-	-	-	0%
Total	59,022	4,720	11,279	-	-100%

Operating Impact:

None

Summary of Budget Increases Adopted

Description of Increase	Link to Justification	Funding Source	Increase
None	n/a		\$ -
TOTAL			\$ -

Comments

None

Contact Information

Name:	Stewart Hall	Address 1:	24401 Joynes Neck Road
Title:	Deputy County Administrator	Address 2:	P.O. Box 476
Email:	shall@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	(757) 787-1468	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Buildings & Grounds (Docks/Ramps)	Department Number:	351.4302
Project:	Greenbackville Harbor Phase V	CIP Project Number:	22-PW-002
Fund:	County Capital Projects Fund	Function:	Parks, Rec. & Cultural

Project Description

Remove and replace approximately 660 LF of dock to complete the final phase of the Greenbackville Harbor Renovations. Budget request includes construction and engineering.

Source of Funds:

Undesignated Fund Balance

Expenditure History

Expenditure Category	Actual FY2022	Actual FY2023 YTD	Revised Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	-	-	-	-	0%
Other Operating Expenditures	-	-	-	-	0%
Capital Outlay	5,030	25,463	599,962	-	-100%
Debt Service	-	-	-	-	0%
Total	5,030	25,463	599,962	-	-100%

Operating Impact:

None

Summary of Budget Increases Adopted

Description of Increase	Link to Justification	Funding Source	Increase
None	n/a		\$ -
TOTAL			\$ -

Comments

None

Contact Information

Name:	Stewart Hall	Address 1:	24401 Joynes Neck Road
Title:	Director of Public Works	Address 2:	P.O. Box 476
Email:	shall@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	(757) 787-1468	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Buildings & Grounds (Docks/Ramps)	Department Number:	305.4302
Project:	Annis Cove Boat Ramp Replacement	CIP Project Number:	23-PW-011
Fund:	County Capital Projects Fund	Function:	Parks, Rec. & Cultural

Project Description

This project will replace the concrete boat ramp at Annis Cove.

Source of Funds:

Undesignated Fund Balance

Expenditure History

Expenditure Category	Actual FY2022	Actual FY2023 YTD	Revised Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	-	-	-	-	0%
Other Operating Expenditures	-	-	-	-	0%
Capital Outlay	-	22,340	288,800	-	-100%
Debt Service	-	-	-	-	0%
Total	-	22,340	288,800	-	-100%

Operating Impact:

None

Summary of Budget Increases Adopted

Description of Increase	Link to Justification	Funding Source	Increase
None	n/a		\$ -
			\$ -

Comments

None

Contact Information

Name:	Stewart Hall	Address 1:	24401 Joynes Neck Road
Title:	Deputy County Administrator	Address 2:	P.O. Box 476
Email:	shall@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	(757) 787-1468	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Buildings & Grounds (Docks/Ramps)	Department Number:	305.4302
Project:	Queen Sound Boat Ramp Improvements	CIP Project Number:	23-PW-015
Fund:	County Capital Projects Fund	Function:	Parks, Rec. & Cultural

Project Description

This project will place rip rap along boat ramp road at Queen Sound.

Source of Funds:

Undesignated Fund Balance

Expenditure History

Expenditure Category	Actual FY2022	Actual FY2023 YTD	Revised Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	-	-	-	-	0%
Other Operating Expenditures	-	-	-	-	0%
Capital Outlay	-	49,286	50,000	-	-100%
Debt Service	-	-	-	-	0%
Total	-	49,286	50,000	-	-100%

Operating Impact:

None

Summary of Budget Increases Adopted

Description of Increase	Link to Justification	Funding Source	Increase
None	n/a		\$ -
TOTAL			\$ -

Comments

None

Contact Information

Name:	Stewart Hall	Address 1:	24401 Joynes Neck Road
Title:	Deputy County Administrator	Address 2:	P.O. Box 476
Email:	shall@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	(757) 787-1468	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Buildings & Grounds (Docks/Ramps)	Department Number:	351.4302
Project:	Greenbackville Harbor Parking Expansion	CIP Project Number:	23-PW-016
Fund:	County Capital Projects Fund	Function:	Parks, Rec. & Cultural

Project Description

Construct new parking area with stone surface, ADA concrete pad, signage, and waste receptacles.

Source of Funds:

Undesignated Fund Balance

Expenditure History

Expenditure Category	Actual FY2022	Actual FY2023 YTD	Revised Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	-	-	-	-	0%
Other Operating Expenditures	-	-	-	-	0%
Capital Outlay	-	39,358	100,000	275,000	175%
Debt Service	-	-	-	-	0%
Total	-	39,358	100,000	275,000	175%

Operating Impact:

None

Summary of Budget Increases Adopted

Description of Increase	Link to Justification	Funding Source	Increase
Facility Improvement	n/a	Reserves	\$ 275,000
TOTAL			\$ 275,000

Comments

None

Contact Information

Name:	Stewart Hall	Address 1:	24401 Joynes Neck Road
Title:	Director of Public Works	Address 2:	P.O. Box 476
Email:	shall@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	(757) 787-1468	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Buildings & Grounds (Docks/Ramps)	Department Number:	305.4302
Project:	Folly Creek Commercial Dock Replacement	CIP Project Number:	24-PW-003
Fund:	County Capital Projects Fund	Function:	Parks, Rec. & Cultural

Project Description

Complete replacement of the commercial dock at Folly Creek.

Source of Funds:

Undesignated Fund Balance

Expenditure History

Expenditure Category	Actual FY2022	Actual FY2023 YTD	Revised Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	-	-	-	-	0%
Other Operating Expenditures	-	-	-	-	0%
Capital Outlay	-	-	-	80,000	100%
Debt Service	-	-	-	-	0%
Total	-	-	-	80,000	100%

Operating Impact:

None

Summary of Budget Increases Adopted

Description of Increase	Link to Justification	Funding Source	Increase
Construction	n/a	Reserves	\$ 80,000
TOTAL			\$ 80,000

Comments

None

Contact Information

Name:	Stewart Hall	Address 1:	24401 Joynes Neck Road
Title:	Deputy County Administrator	Address 2:	P.O. Box 476
Email:	shall@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	(757) 787-1468	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Buildings & Grounds (Docks/Ramps)	Department Number:	305.4302
Project:	Johnson's Wharf Drive-on Dock Replacement	CIP Project Number:	24-PW-004
Fund:	County Capital Projects Fund	Function:	Parks, Rec. & Cultural

Project Description

Complete replacement of the drive-on dock at Johnson's Wharf.

Source of Funds:

Undesignated Fund Balance

Expenditure History

Expenditure Category	Actual FY2022	Actual FY2023 YTD	Revised Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	-	-	-	-	0%
Other Operating Expenditures	-	-	-	-	0%
Capital Outlay	-	-	-	318,000	100%
Debt Service	-	-	-	-	0%
Total	-	-	-	318,000	100%

Operating Impact:

None

Summary of Budget Increases Adopted

Description of Increase	Link to Justification	Funding Source	Increase
Construction	n/a	Reserves	\$ 318,000
TOTAL			\$ 318,000

Comments

None

Contact Information

Name:	Stewart Hall	Address 1:	24401 Joynes Neck Road
Title:	Deputy County Administrator	Address 2:	P.O. Box 476
Email:	shall@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	(757) 787-1468	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Buildings & Grounds (Docks/Ramps)	Department Number:	350.4302
Project:	Quinby Bulkhead and Pier Replacement	CIP Project Number:	24-PW-007
Fund:	County Capital Projects Fund	Function:	Parks, Rec. & Cultural

Project Description

Complete replacement of southern bulkhead and two piers.

Source of Funds:

Undesignated Fund Balance

Expenditure History

Expenditure Category	Actual FY2022	Actual FY2023 YTD	Revised Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	-	-	-	-	0%
Other Operating Expenditures	-	-	-	-	0%
Capital Outlay	-	-	-	106,750	100%
Debt Service	-	-	-	-	0%
Total	-	-	-	106,750	100%

Operating Impact:

None

Summary of Budget Increases Adopted

Description of Increase	Link to Justification	Funding Source	Increase
Construction	n/a	Reserves	\$ 106,750
TOTAL			\$ 106,750

Comments

None

Contact Information

Name:	Stewart Hall	Address 1:	24401 Joynes Neck Road
Title:	Deputy County Administrator	Address 2:	P.O. Box 476
Email:	shall@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	(757) 787-1468	Zip Code:	23301



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DEBT SERVICE FUNDS



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Departmental Budget Summary & Performance Snapshot

Department or Agency:	Debt Service	Department Number:	401.9104
Fund:	Debt Service Fund	Function:	Debt Service

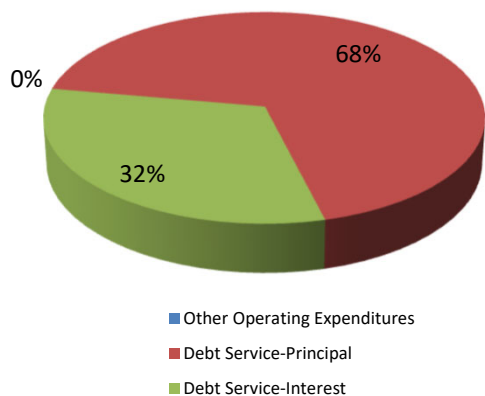
Fund Description

The Debt Service is used as a sinking fund to pay long term debt mainly associated with public school projects.

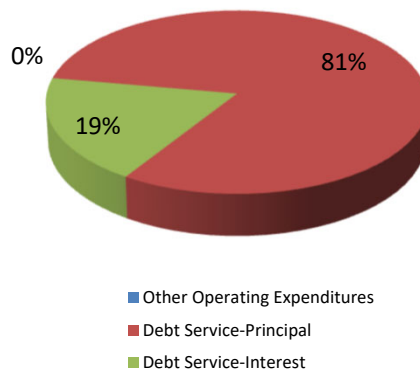
Expenditure History

Expenditure Category	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Other Operating Expenditures	-	-	-	-	0%
Debt Service-Principal	2,027,365	2,165,476	2,118,669	2,259,365	7%
Debt Service-Interest	926,982	776,937	984,078	520,917	-47%
Total	2,954,347	2,942,413	3,102,747	2,780,282	-10%

Adopted Budget FY2023



Adopted Budget FY2024



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2021	Adopted Budget FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
None	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

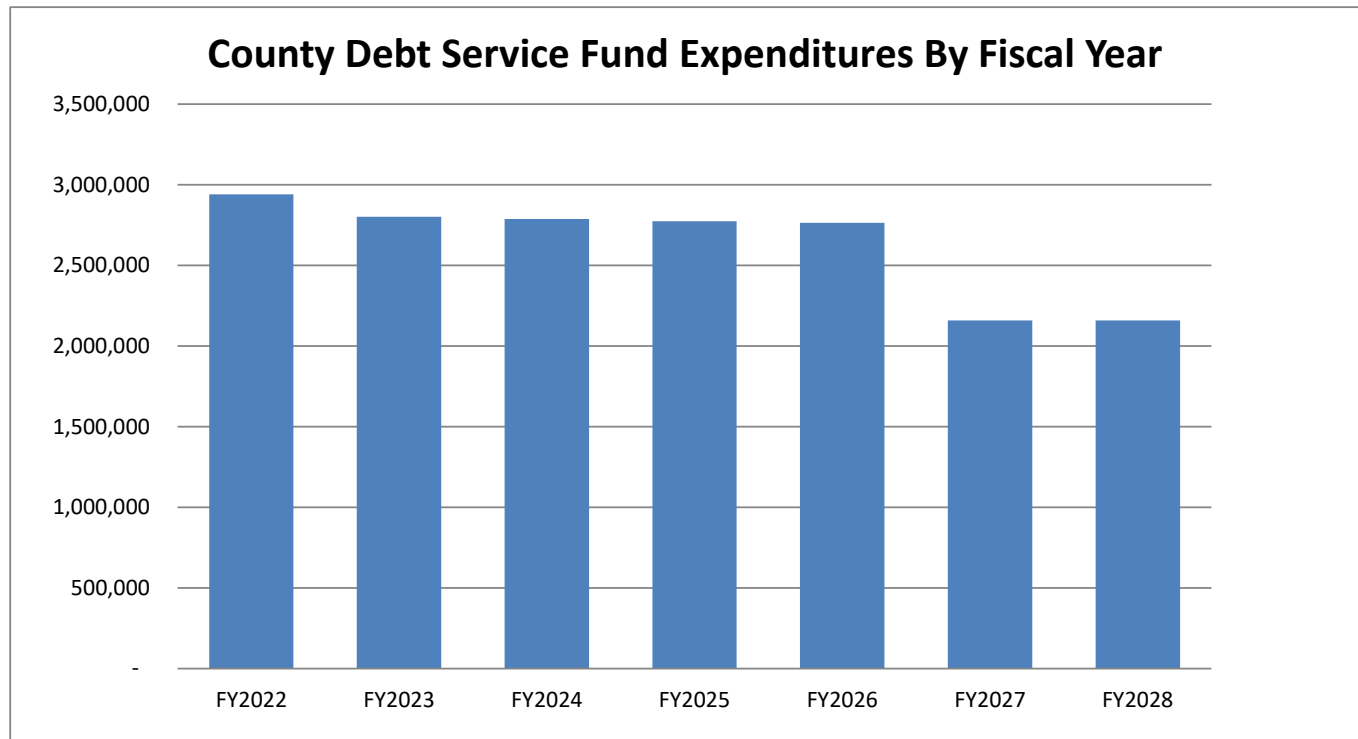
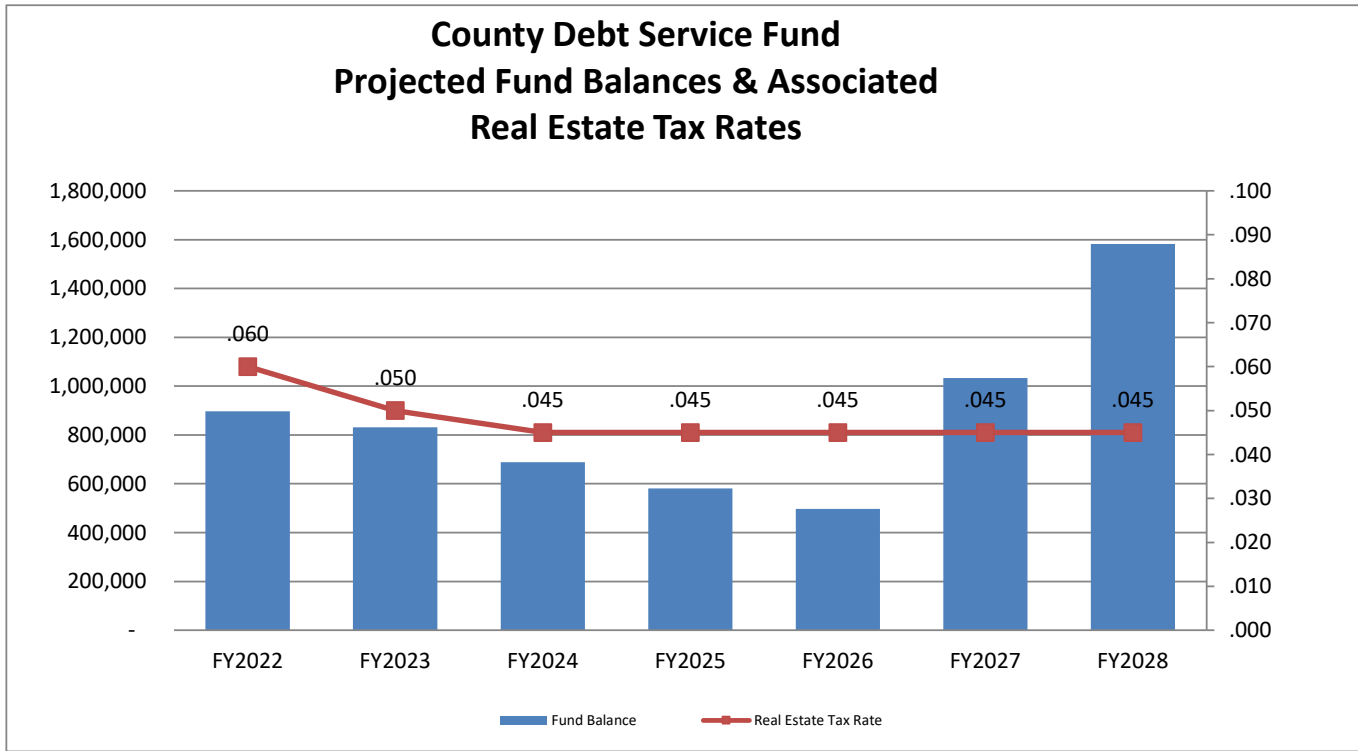
Summary of Budget Increases/(Decreases) Adopted

Description of Increase (Decrease)	Link to Justification	Funding Source	Increase/ (Decrease)
Changes in annual debt service requirement	n/a	Recurring	\$ (322,465)
TOTAL			\$ (322,465)

Contact Information

Name:	Margaret Lindsey, CPA	Address 1:	23296 Courthouse Avenue
Title:	Finance Director	Address 2:	P.O. Box 620
Email:	mlindsey@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	757-787-5706	Zip Code:	23301

County Debt Svc. Fund Information At-A-Glance



ENTERPRISE FUNDS



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Departmental Budget Summary & Performance Snapshot

Department or Agency:	Parks and Recreation Revolving Operations	Department Number:	601.7112
Fund:	Parks & Rec. Revolving Enterprise Fund	Function:	Parks, Recreation & Cultural

Mission Statement:

To enhance the lives of its citizens and visitors, Accomack County Parks and Recreation, will within available resources, develop, maintain, provide and facilitate safe, affordable, environmentally pleasing quality recreational programs and facilities that will enhance the quality of life in our community through diverse programs and excellent customer service.

Description of Services Provided:

The ACPR consists of four staff members namely:

- 1 Manager
- 1 Shared Departmental Secretary
- 2 Part-time staff
- 1 Part-time Sports Coordinator

Each highly qualified staff member demonstrates skills and knowledge which enhance the department in maintaining the daily operation of the office as well as planning activities and programs that benefit the community of Accomack County.

The Accomack County Parks & Recreation Department provides the following

Programs/Activities:

Youth Basketball- Sign-ups start second week in November. Games will start second week in January

Women Volleyball League- Starts early November ends early February

Men & Women Softball League- Starts late May and ends July

Youth Flag Football League: Males and females ages 5-8 and 9-12 are eligible to participate. Home games are held on one of the following fields: Mary N. Smith Cultural Enrichment Center, Arcadia or Nandua High School.

Pickle Ball: Pickle ball is played on the courts located at Sawmill Park (Summer months). This activity is free but participants must register to play.

Older Americans Extravaganza & Luncheon: Older Americans age 60 and older are invited to attend this free event that is held annually at the Chincoteague Community Center in May.

Bicycle Drive: Accomack Parks and Recreation Department partners with WESR, Giddens Do-Drop Inn, Parksley and Saxis Fire Departments to provide new bicycles to youth of the Eastern Shore for Christmas. Several local businesses and community organizations also donate bicycles.

ACPR'S PARKS & FACILITIES

Parks:

Sawmill Park (playground equipment, butterfly garden, concession stand, ballfield), Nandua Middle School (playground equipment and grills), Arcadia Middle School Complex, (ballfield, playground equipment, concession stand).

Tennis Court: Located on the grounds of Nandua High School

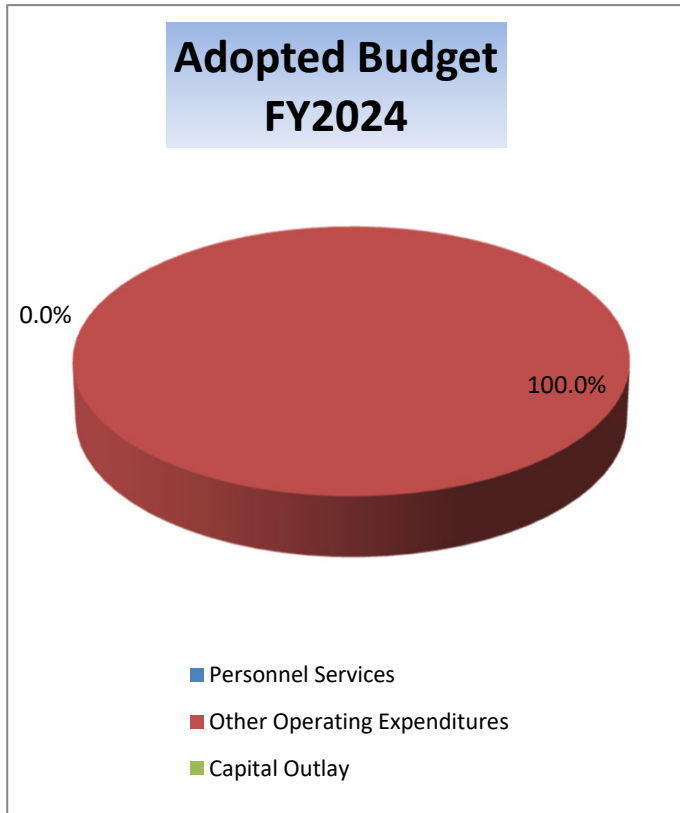
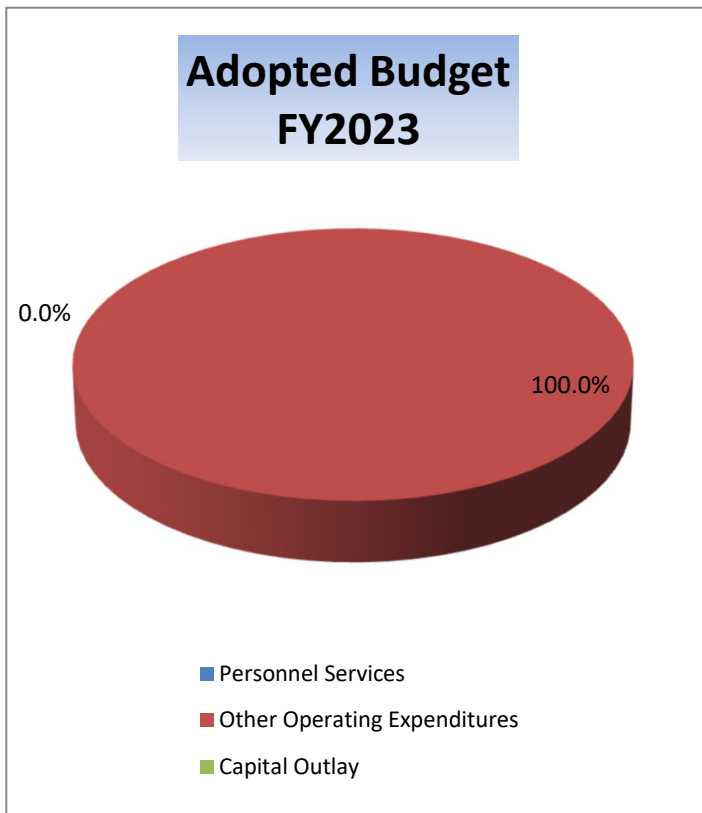
Driving Range: Located on the grounds of Pungoteague Elementary School

Expenditure History

Expenditure Category	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	\$ (73)	\$ 707	\$ -	\$ -	0%
Other Operating Expenditures	8,112	5,650	15,000	15,000	0%
Capital Outlay	998	-	-	-	0%
Debt Service	-	-	-	-	0%
Total	9,038	6,357	15,000	15,000	0%

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Parks and Recreation Revolving Operations	Department Number:	601.7112
Fund:	Parks & Rec. Revolving Enterprise Fund	Function:	Parks, Recreation & Cultural



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2021	Adopted Budget FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
None	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
None	n/a		\$ -
TOTAL			\$ -

Contact Information

Name:	Stewart Hall	Address 1:	24387 Joynes Neck Road
Title:	Deputy County Administrator	Address 2:	Post Office Box 134
Email:	shall@co.accomack.va.us	City/State:	Accomac, Virginia
Telephone:	(757) 787-1468	Zip Code:	23301

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Airport	Department Number:	602.8111
Fund:	Airport Enterprise Fund	Function:	Community Development

Mission Statement:

To operate and maintain a safe and secure facility to access the national air transportation system. Attract economic growth and development, support agriculture, tourism, emergency and disaster relief efforts.

Description of Services Provided:

The Airport provides 100LL and Jet-A fueling services to based and transient aircraft. The Airport also has a Jet-A refueler truck to service business jets, helicopters and military aircraft. The Airport offers T-hangar and tie-down rentals, conference room facilities, free broadband Wi-Fi access, pilot supplies, concessions, vending machines and after-hours access for weather updates and flight planning when the terminal building is closed.

Current Departmental Goals:

The Airport's priority is to ensure a safe environment for all aircraft operations. The addition of a Runway 21 turnaround, the rehabilitation of pavement around the T-hangars, along with avigation easement acquisitions for the next phase of obstruction removal off airport property to meet the FAA's Part 77 requirements are priority projects for the Airport.

Runway, facility and fuel quality control checks are conducted daily to ensure that any potential safety issues are addressed. The Airport is also seeking to expand the containment area by the fuel farm to park the Jet-A refueler truck when not in use.

The Airport continues to seek and utilize Federal and State grant opportunities to reduce the amount of local funding required to improve and maintain its facility and the services it provides.

Accomplishments and Challenges in the last 2 fiscal years:

The Airport completed the Runway 03/21 and Runway Lighting project, which saw the runway resurfaced and the NAVAIDs and runway lights upgraded to LED. The project was completed a day ahead of schedule and under budget. The FAA provided \$2.98M in funding, the DOAV provided \$265K and the local share was \$66K. The Airport also received \$982K in FAA funding for the Apron Rehabilitation-Construction project that is being funded 100% by the FAA, along with \$30K in CARES Act funding also at 100%

In the last year, the Airport replaced the handicap ramp to include upgraded concrete with treated wood to stay within compliance of ADA regulations. This project was completed using 100% of airport budget funds, and finished under allocated budget.

The Airport was able to have the A-4F Skyhawk relocated to the northern side of the terminal building saving the county approximately \$40K. The relocation is necessary due to the site plan for the new corporate hangar that is going to be constructed in 2023. The aircraft is on loan from the National Naval Aviation Museum. Leadership at the VFC-12 squadron, from NAS Oceana, assigned a crew to rehabilitate the aircraft that last served with the VFC-12.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Airport	Department Number:	602.8111
Fund:	Airport Enterprise Fund	Function:	Community Development

Major Issues to Address in the Next Two Fiscal Years:

The pavement surrounding the two T-Hangar buildings is progressively deteriorating. The FAA considers T-Hangar buildings as revenue generating and funding for improvements and maintenance is not eligible. A separate DOAV grant was being pursued to have this pavement resurfaced during the Apron Rehabilitation -Construction project.

In the budget requests submitted for FY23-24, DOAV funding has been factored in but may not be available due to ongoing funding constraints.

Outcomes and Workload/Performance Measures:

A. Outcome 1:

Measure Descriptions	2022	2023	Current Goal	Comments
Workload Measure: Total aircraft operations monitored and logged by type of operation	5,368 operations to Oct. 30		7,500 annual operations	
Performance Measure: Corporate Operations	467 to Oct. 30			
Performance Measure: Military Operations	1,245 to Oct. 30			
Performance Measures: Private Aircraft Operations	4432 to Oct. 30			
Performance Measures: Student Pilot Operations	55 to Oct. 30			
Performance Measures: Agricultural Operations	311 to Oct. 30			
Performance Measures: Government Aircraft Operations	142 to Oct. 30			
Performance Measures: After-hours Operations	134 to Oct. 30			
Additional Measures: Economic contributions of on-Airport activities and visitor spending	\$2,056,000 2011			

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Airport	Department Number:	602.8111
Fund:	Airport Enterprise Fund	Function:	Community Development

Outcomes and Workload/Performance Measures (continued):

B. Outcome 2:

Outcomes and Measure Descriptions	FY2022	FY2023	Current Goal	Comments
Workload Measure: Total aircraft operations monitored and logged by type of aircraft.	5,368 operations to Oct. 30		7,500 annual operations	
Performance Measure: Single Engine Aircraft Operations	3,548 to Oct. 30			
Performance Measure: Multi-engine Aircraft Operations	101 to Oct. 30			
Performance Measure: Turbo-prop Aircraft Operations	368 to Oct. 30			
Performance Measure: Turbine Engine Aircraft Operations	82 to Oct. 30			
Performance Measure: Rotor Engine Aircraft Operations	1,029 to Oct. 30			
Performance Measure: Experimental Aircraft Operations	106 to Oct. 30			
Performance Measure: Ultralight Aircraft Operations	0 to Oct. 30			
Performance Measure: After Hours Aircraft Operations	134 to Oct. 30			
Additional Measures: Economic activity generated per aircraft operation	\$308 2011			
Additional Measure: Economic activity generated per based aircraft	\$95,120 2011			

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Airport	Department Number:	602.8111
Fund:	Airport Enterprise Fund	Function:	Community Development

Outcomes and Workload/Performance Measures (continued):

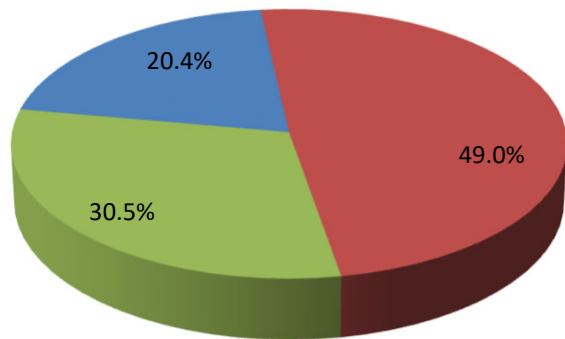
C. Outcome 3:

Outcomes and Measure Descriptions	FY2022	FY2023	Current Goal	Comments
Workload Measure: 100LL and Jet-A fueling services are provided for general aviation and Jet aircraft.	53,907 gallons of fuel sold to Oct. 30		50,000 gallons annually	
Performance Measure Total gallons of 100LL sold	37,041 to Oct. 30			
Performance Measure: Total gallons of Jet-A sold	16,886 to Oct. 30			
Performance Measure: Total revenue generated by fuel sales	\$315,987 to Oct. 30			
Additional Measures: Total annual economic activity generated by the Airport	\$2.38M 2011			

Expenditure History

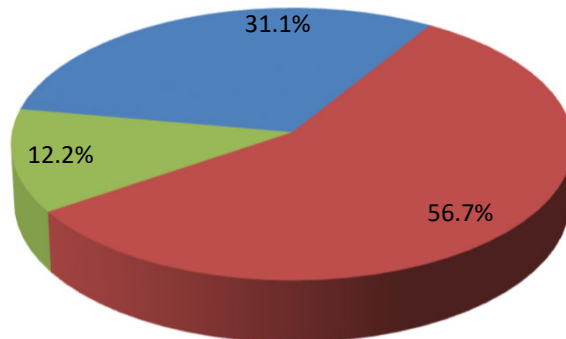
Expenditure Category	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	\$ 130,031	\$ 72,247	\$ 124,771	\$ 173,518	39%
Other Operating Expenditures	200,286	273,942	299,203	316,842	6%
Capital Outlay	288,079	158,992	186,408	68,408	-63%
Debt Service	-	-	-	-	0%
Total	618,396	505,181	610,382	558,768	-8%

**Adopted Budget
FY2023**



- Personnel Services
- Other Operating Expenditures
- Capital Outlay

**Adopted Budget
FY2024**



- Personnel Services
- Other Operating Expenditures
- Capital Outlay

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Airport	Department Number:	602.8111
Fund:	Airport Enterprise Fund	Function:	Community Development

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2021	Adopted Budget FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Administrative Assistant	0.5	0.5	0.5	0.5	0%
Airport Manager	1.0	1.0	1.0	1.0	0%
Flightline Attendant	2.0	2.0	2.0	2.0	0%
Total	3.5	3.5	3.5	3.5	0%

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Employee 6.5% Salary Increase, Prior Year 5% Salary Increase and Benefit Cost Adjustments	n/a	Recurring	\$ 48,747
Pull-behind sweeper	n/a	Reserves	8,000
Rosslare System Access Control	n/a	Reserves	10,000
Emergency Generator	n/a	Reserves	39,000
Obstruction removal - Land Services Phase 4	n/a	Reserves	43,869
TOTAL			\$ 149,616

Contact Information

Name:	Lane Farlow	Address 1:	29194 Parkway N
Title:	Airport Manager	Address 2:	
Email:	lfarlow@co.accomack.va.us	City/State:	Melfa, Virginia
Telephone:	757 787-4600	Zip Code:	23410

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Northern Landfill & Southern Transfer Station	Department Number:	605.4206
Fund:	Landfill Enterprise Fund	Function:	Public Works

Mission Statement:

To efficiently provide quality public services countywide, while fostering positive relationships and developing sustainable infrastructure for continuing economic growth.

Description of Services Provided:

This Division operates one landfill and one transfer station that receive and process solid waste in a safe and environmentally responsible manner.

Current Departmental Goals:

Minimize leachate hauling to the greatest extent possible. Maximize the space left in Cell 6A so that waste does not need to be hauled offsite before Cell 7 is completed.

Accomplishments and Challenges in the last 2 fiscal years:

Successfully amended the VPA permit for spray irrigation.

Major Issues to Address in the Next Two Fiscal Years:

Continue to tweak the Master Plan to optimize future use of the Northern Landfill property. Complete Cell 7 for the Western Expansion. Continue to search for other sources for tire recycling that are dependable and affordable.

A. Outcome 1: We work safely and efficiently.

Measure Descriptions	FY2021	FY2022	Current Goal	Comments
1. Workload Measure: Total amount of solid waste processed.	43,202	42,493	N/A	
2. Performance Measure: Workers Compensation Claims	0	0	0	
3. Performance Measure: Tipping Fee	\$80.00/ton	\$80.00/ton	\$80.00/ton	

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Northern Landfill & Southern Transfer Station	Department Number:	605.4206
Fund:	Landfill Enterprise Fund	Function:	Public Works

Outcomes and Workload/Performance Measures (continued):

B. Outcome 2: We comply with solid waste regulations.

Outcomes and Measure Descriptions	FY2021	FY2022	Current Goal	Comments
1. Performance Measure: DEQ Inspections	Passed all inspections	Passed all inspections	Pass all inspections	

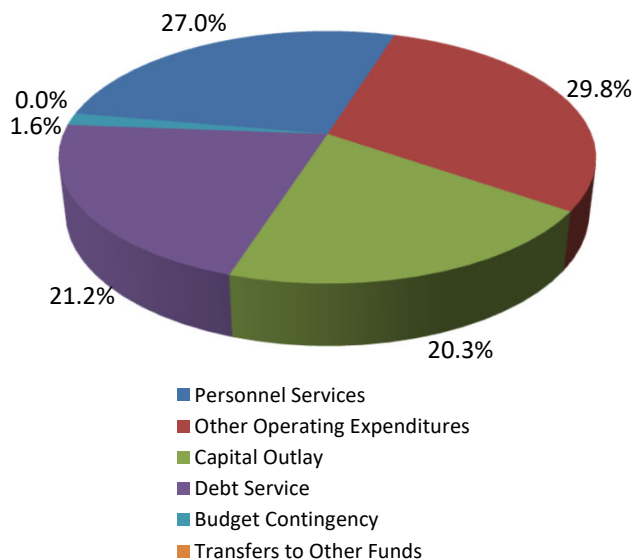
C. Outcome 3: We are productive.

Outcomes and Measure Descriptions	FY2021	FY2022	Current Goal	Comments
1. Performance Measure: Gallons of leachate treated by County facility.	Sprayed 2,554,554	Sprayed 1,986,505	No off-site treatment	

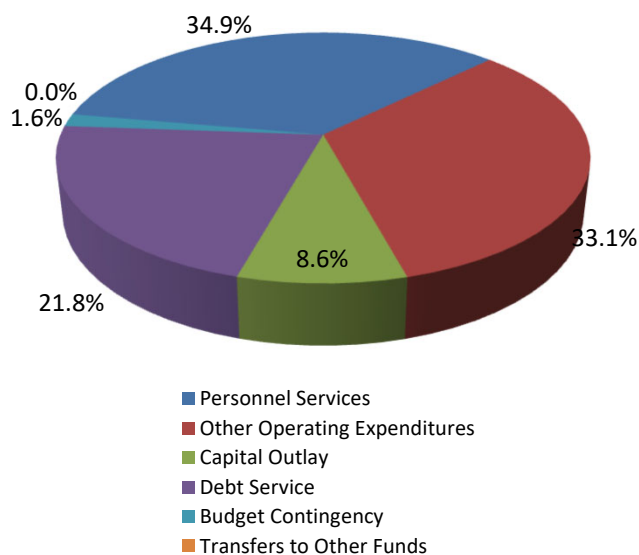
Expenditure History

Expenditure Category	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	\$ 929,554	\$ 802,076	\$ 815,088	\$ 1,025,133	26%
Other Operating Expenditures	847,095	829,659	898,461	971,461	8%
Capital Outlay	1,772,148	988,143	612,519	251,951	-59%
Debt Service	287,175	241,762	640,400	640,400	0%
Budget Contingency	-	-	47,600	47,600	0%
Transfers to Other Funds	-	-	-	-	0%
Total	3,835,972	2,861,640	3,014,068	2,936,545	-3%

Adopted Budget FY2023



Adopted Budget FY2024



Departmental Budget Summary & Performance Snapshot

Department or Agency:	Northern Landfill & Southern Transfer Station	Department Number:	605.4206
Fund:	Landfill Enterprise Fund	Function:	Public Works

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2021	Adopted Budget FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Auto Mechanic/Lead Auto Mechanic	0.2	0.2	0.2	0.2	0%
Baler Operator	1.0	1.0	1.0	1.0	0%
Operations Manager	0.1	0.1	0.1	0.1	0%
Heavy Equipment Operator	4.0	4.0	4.0	4.0	0%
Laborer/Laborer Crew Leader	0.2	0.2	0.2	0.2	0%
Landfill Supervisor	1.0	1.0	1.0	1.0	0%
Regulatory Compliance Specialist	1.0	1.0	1.0	1.0	0%
Scale Operator	3.0	3.0	3.0	3.0	0%
Transfer Station Manager	1.0	1.0	1.0	1.0	0%
Utility Driver & Operator	2.0	2.0	2.0	2.0	0%
Total	13.5	13.5	13.5	13.5	0%

Summary of Budget Increases/(Decreases) Adopted

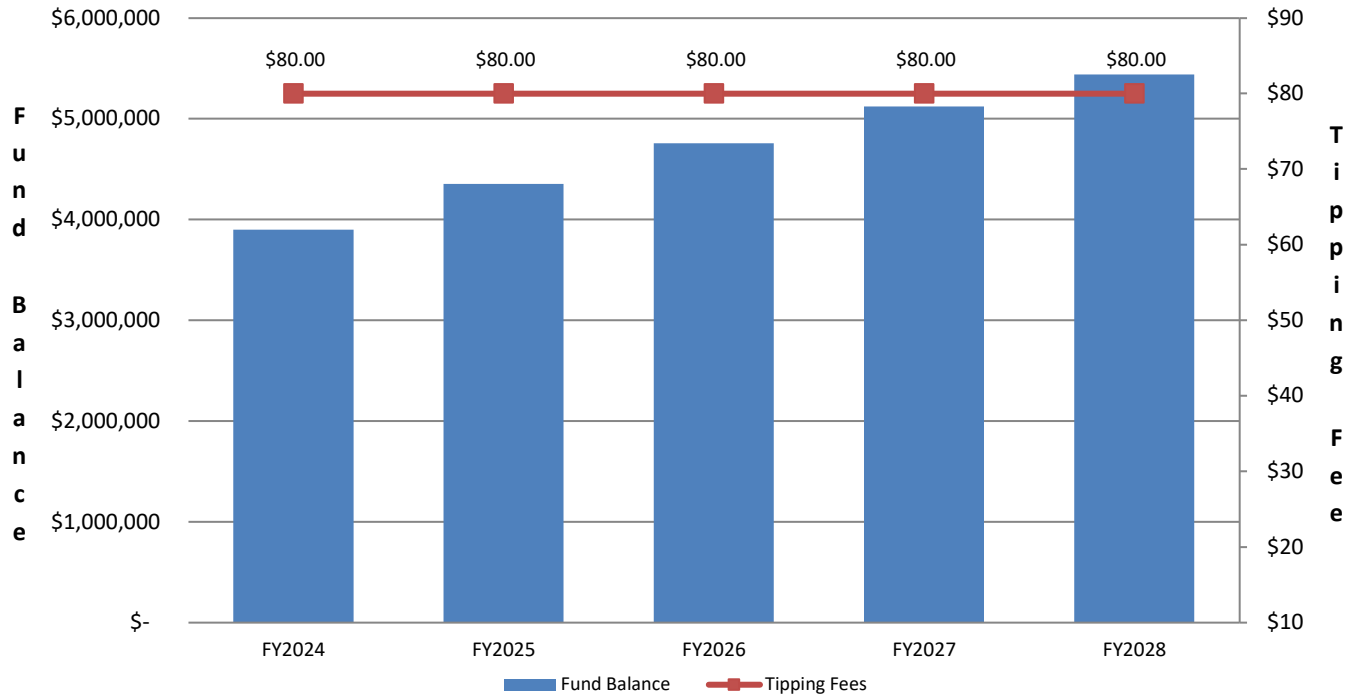
Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
Employee 6.5% Salary Increase, Prior Year 5% Salary Increase and Benefit Cost Adjustments	n/a	Recurring	\$ 210,045
Fuel Increase	n/a	Recurring	4,000
Permanganate Injection Program	n/a	Recurring	19,000
Implement employee classification & compensation study results	n/a	Recurring	50,000
Replace Mobile 51-Service Truck at North Landfill	n/a	Reserves	65,000
Walking Floor trailer	n/a	Reserves	155,000
TOTAL			\$ 503,045

Contact Information

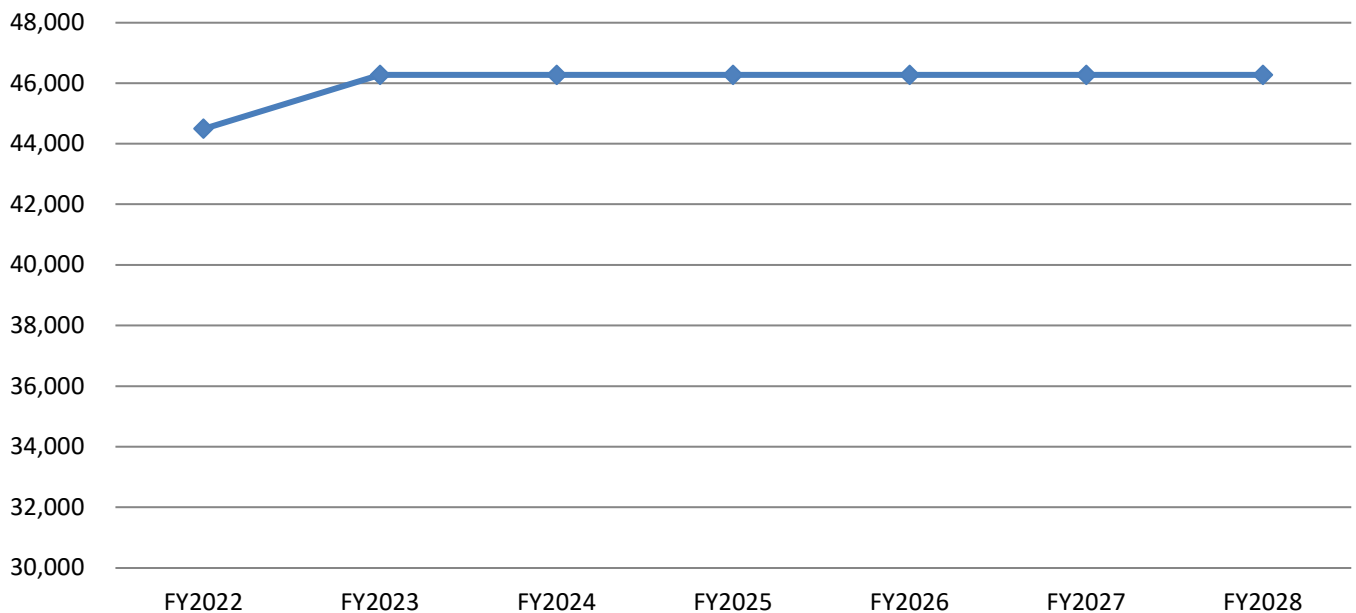
Name:	Stewart Hall	Address 1:	24401 Joynes Neck Rd.
Title:	Deputy County Administrator	Address 2:	P.O. Box 476
Email:	shall@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	(757) 787-1468	Zip Code:	23301

Landfill Enterprise Fund Information At-A-Glance

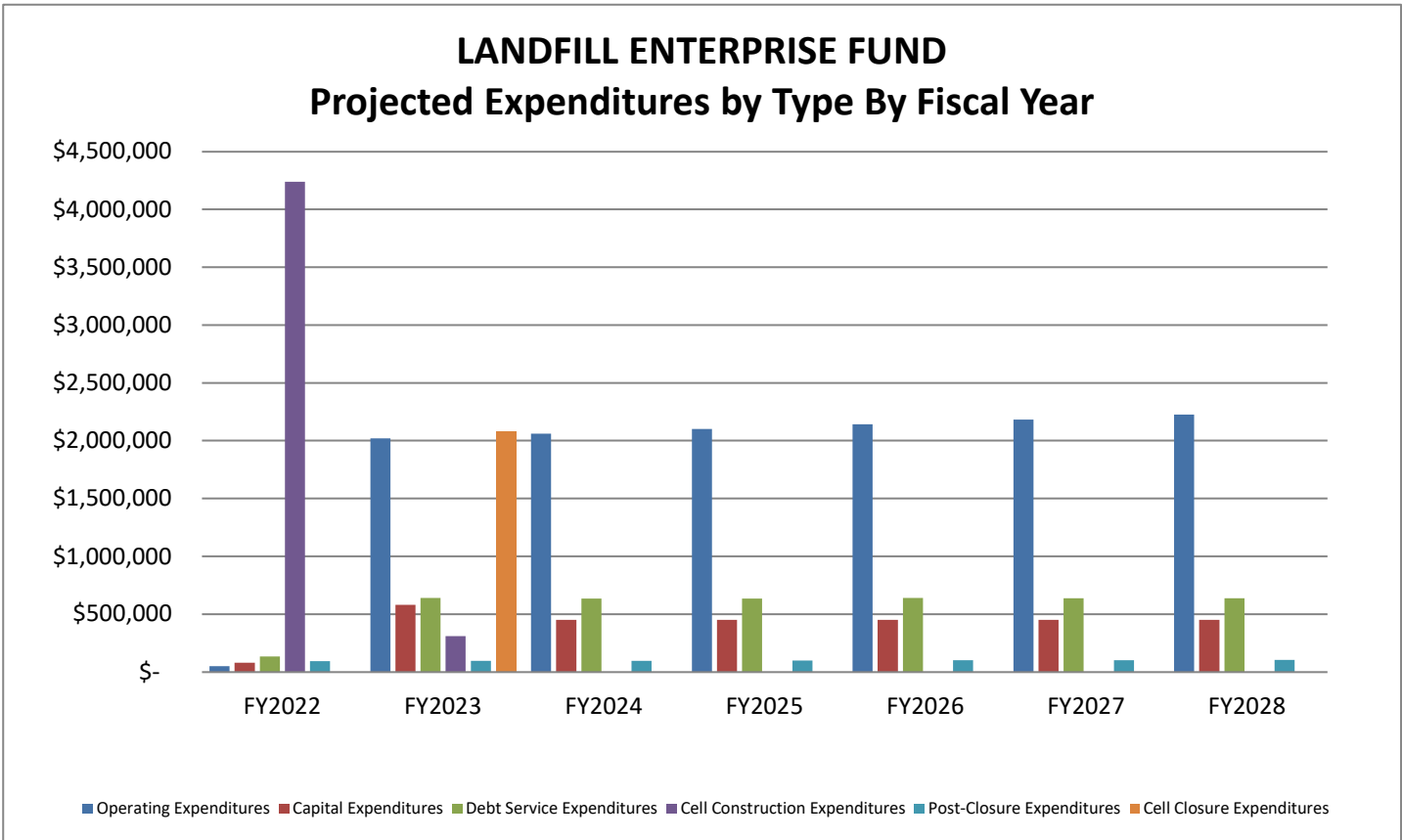
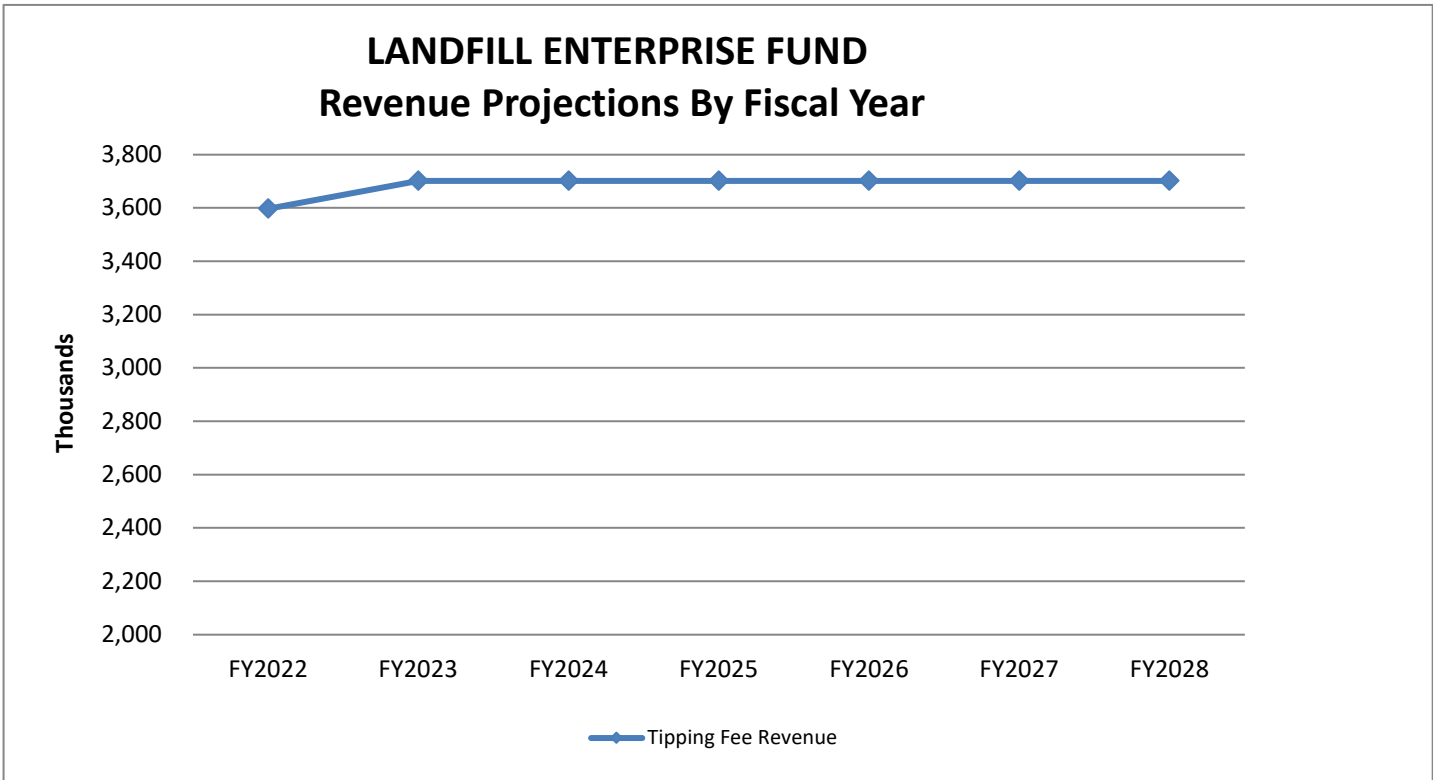
Projected Ending Fund Balances & Associated Tipping Fees By Year



LANDFILL ENTERPRISE FUND
Projected Billable Tons of Waste by Fiscal Year



Landfill Enterprise Fund Information At-A-Glance



Departmental Budget Summary & Performance Snapshot

Department or Agency:	Water & Wastewater Operations	Department Number:	606.8113
Fund:	Water/Wastewater Enterprise Fund	Function:	Public Works

Mission Statement:

To efficiently provide quality public services countywide, while fostering positive relationships and developing sustainable infrastructure for continuing economic growth.

Description of Services Provided:

This division currently provides services to the Central Accomack, County Buildings Complex, and Wallops Research Park Water & Sewer Service Areas.

Current Departmental Goals:

Our goal is to provide well-structured, dependable water and wastewater service to our current and future customers. The completion of the Northern Spur of the Central Accomack wastewater line in early 2021 was a big step towards that goal. This expansion will allow businesses north of Main/Market Street to connect to our line. This is a win-win situation, good for our environment and our citizens and will increase our customer base.

Major Issues to Address in the Next Two Fiscal Years:

1. On the Central Accomack mainline there are 7 Air Release Valves (ARVs) that need to be maintained or replaced to prevent air locks in the line from occurring. 2. Replacement of aged and failing fire hydrants at the Industrial Park. 3. Jet cleaning and CCTV inspection of gravity portion of the Central Accomack to identify possible sources of I&I.

Outcomes and Workload/Performance Measures:

A. Outcome 1: We strive to minimize infiltration and inflow (I&I).

Outcomes and Measure Descriptions	FY2020	FY2021	Current Goal	Comments
1. Workload Measure: Total number of active connections (all service areas).	39	38	44	There a several business who have expressed interest in connecting to our sewer system. At least two are currently in design.
2. Workload Measure: Average gallons per day (gpd) of wastewater billed in the Central Accomack Water & Sewer Service Area.	36,638	50,304	58,000	Current FY22 Average is 47,312 gpd
3. Performance Measure: Percentage of unbillable wastewater in the Central Accomack Water & Sewer Service Area.	NA	-2%	Less than 10%	

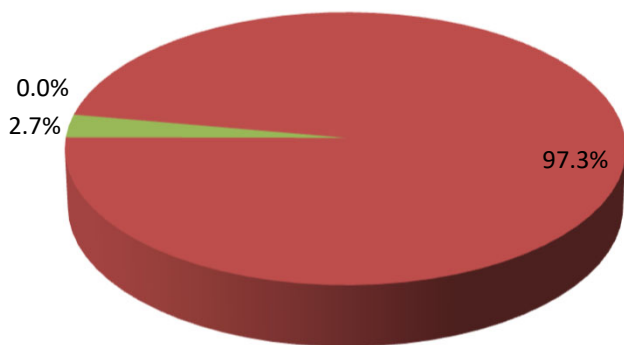
Departmental Budget Summary & Performance Snapshot

Department or Agency:	Water & Wastewater Operations	Department Number:	606.8113
Fund:	Water/Wastewater Enterprise Fund	Function:	Public Works

Expenditure History

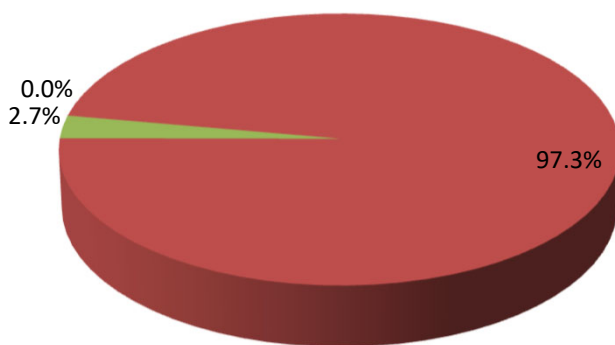
Expenditure Category	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Other Operating Expenditures	377,024	846,453	340,500	340,500	0%
Capital Outlay	28,509	57,794	9,500	9,500	0%
Debt Service	-	-	-	-	0%
Total	405,533	904,247	350,000	350,000	0%

**Adopted Budget
FY2023**



- Personnel Services
- Other Operating Expenditures
- Capital Outlay

**Adopted Budget
FY2024**



- Personnel Services
- Other Operating Expenditures
- Capital Outlay

Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2021	Adopted Budget FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
None	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Water & Wastewater Operations	Department Number:	606.8113
Fund:	Water/Wastewater Enterprise Fund	Function:	Public Works

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/(Decrease)
None	n/a		\$ -
TOTAL			\$ -

Contact Information

Name:	Stewart Hall	Address 1:	24401 Joynes Neck Rd.
Title:	Deputy County Administrator	Address 2:	P.O. Box 476
Email:	shall@co.accomack.va.us	City/State:	Accomac, VA
Telephone:	(757) 787-1468	Zip Code:	23301



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SELECT COMPONENT UNITS

--Economic Development Authority of Accomack County

Note: This entity is legally separate from the primary government of Accomack County. It is included in the County's Annual Fiscal Plan because of the close relationship with the County which includes shared managerial staff and inclusion of the entity's projects in the County's Capital Improvement Plan (CIP).



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Departmental Budget Summary & Performance Snapshot

Department or Agency:	Economic Development Authority	Department Number:	604
Fund:	n/a	Function:	Community Development

Mission Statement:

Acquire, own, lease and dispose of properties; make loans to promote industry, governmental, nonprofit and commercial enterprises and institutions of higher education to locate in and remain in the Commonwealth; and to further the use of agriculture and natural resources to accomplish such purposes through increasing commerce or by promoting safety, health, commerce or prosperity.

Description of Services Provided:

The Economic Development Authority goal is to help in promoting commercial development and assisting in support for growth in local economic development in Accomack County, VA.

Current Departmental Goals:

The EDA is asking for additional funding due to the expansion of their assets in The Accomack County Industrial Park. At the present time, the EDA Board has a part-time secretary handling minimal tasks for the board.

Accomplishments and Challenges in the last 2 fiscal years:

In the past couple of years, the EDA has acquired the Lucas Building and has taken back two undeveloped sites. The EDA is continuing to work with Blue Barn Properties, LLC in construction on their site. Soon the EDA will be acquiring a portion of the Robert S. Bloxom Agricultural Complex.

At the current time, we have two tenants for the Lucas Property. Both buildings on the property need repairs and general maintenance. The main building needs a new roof, a window, mold removal and some other general repairs. The secondary building needs a new door and some general repairs.

The EDA has not had a large expenditure history. The major expenses that have occurred over the past couple of years is the purchase of the Lucas building, installation of a entrance to the airport, and some general maintenance.

Major Issues to Address in the Next Two Fiscal Years:

The EDA needs update and improve the overall development plan for the Park. They also need to determine Stormwater run-off and any environmental issues that may hinder future development.

The EDA knows when it takes possession of the Bloxom Complex there are going to be repairs and other items that need to be dressed. The EDA has had a lot of interest in leasing portions of the Bloxom Complex, but until the EDA has possession and can assess the property, there are a lot of questions that are not able to be answered. This is another vital reason to get a part-time person to help assist the property and come up with a plan as to how is the best way to lease the property.

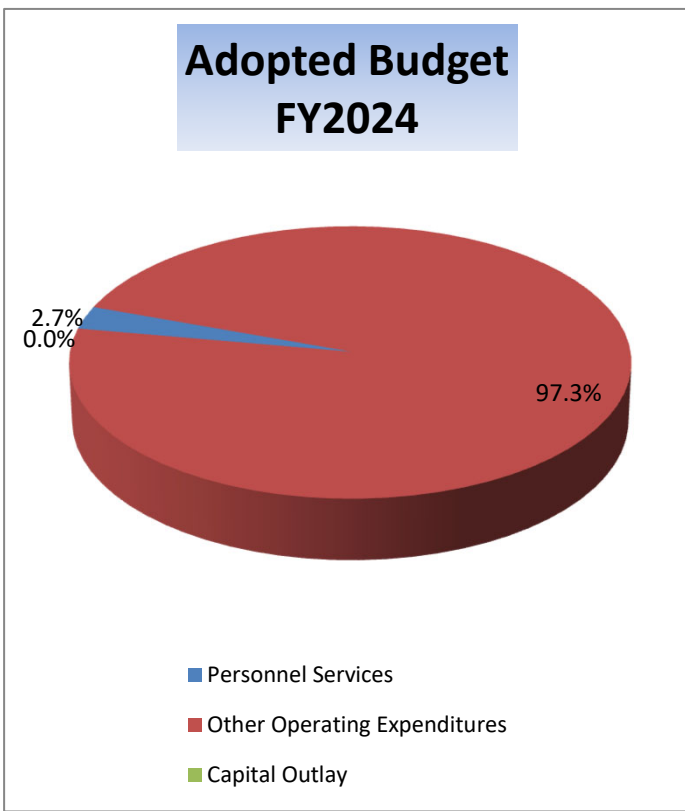
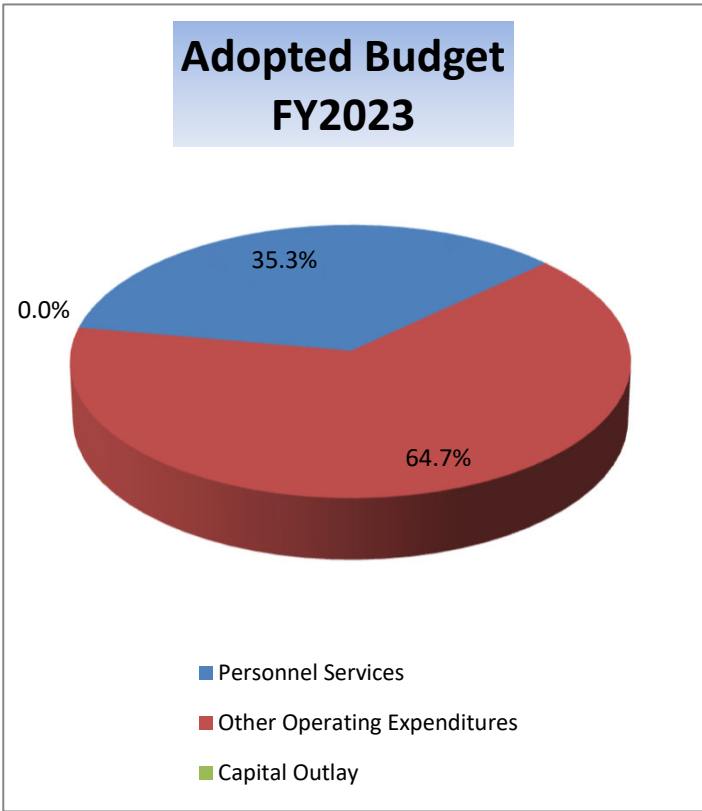
The EDA Board is requesting funds to hire or for the County to hire a part-time person (which the EDA hope will turn into a full-time position) to assist the EDA in leasing, repairs, maintenance and other duties of the buildings and grounds within the Industrial Park.

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Economic Development Authority	Department Number:	604
Fund:	n/a	Function:	Community Development

Expenditure History

Expenditure Category	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
Personnel Services	\$ -	\$ -	\$ 2,648	\$ 2,648	0%
Other Operating Expenditures	26,000	19,134	4,852	94,852	1855%
Capital Outlay	-	-	-	-	0%
Debt Service	-	-	-	-	0%
Total	26,000	19,134	7,500	97,500	1200%



Full-Time Equivalent (FTE) History

Position Title	Adopted Budget FY2021	Adopted Budget FY2022	Adopted Budget FY2023	Adopted Budget FY2024	% Change
None	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Departmental Budget Summary & Performance Snapshot

Department or Agency:	Economic Development Authority	Department Number:	604
Fund:	n/a	Function:	Community Development

Summary of Budget Increases/(Decreases) Adopted

Description of Increase/(Decrease)	Link to Justification	Funding Source	Increase/ (Decrease)
Business Park Storm Water Survey	n/a	Reserves	\$ 90,000
TOTAL			\$ 90,000

Contact Information

Name:	Andy Mason	Address 1:	
Title:	Treasurer	Address 2:	
Email:	Andy@mason-davis.com	City/State:	
Telephone:	757-710-8497	Zip Code:	



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Capital Improvements
Program (CIP) Section



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Capital Improvement Plan (CIP) Section

Overview

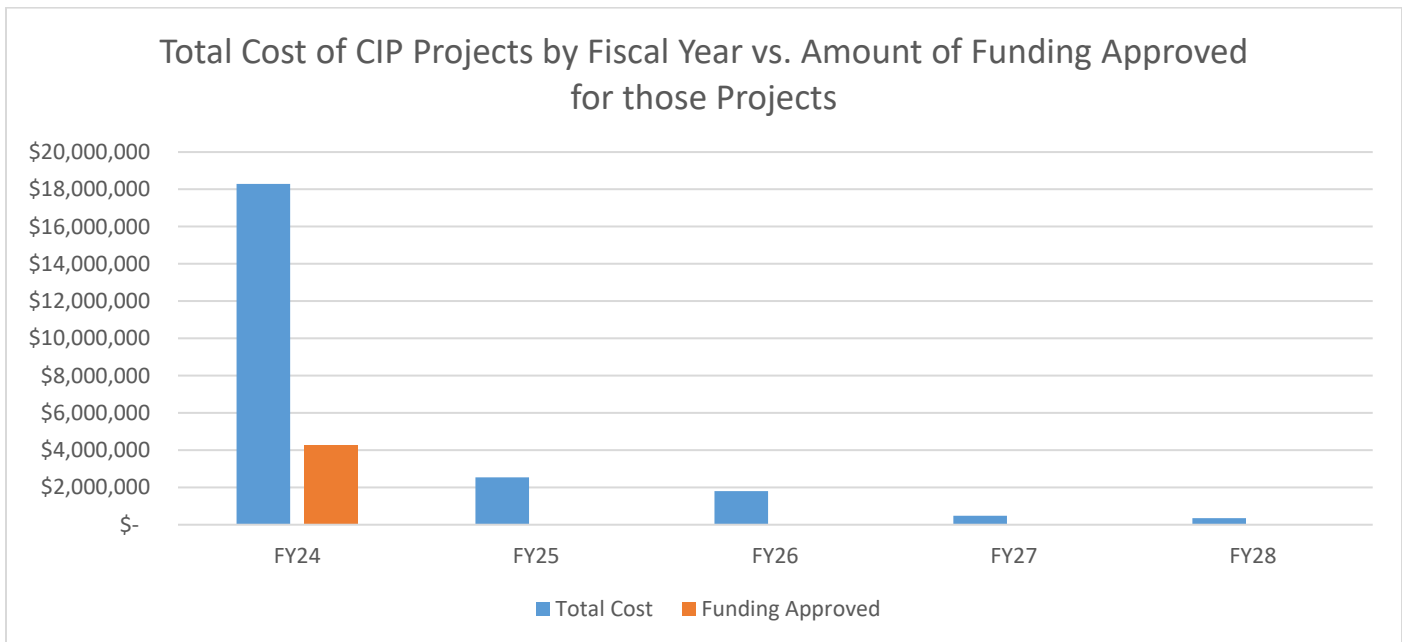
Each year during the budget development process, a Capital Improvement Plan (CIP) is prepared. The CIP is merely a listing of major capital projects anticipated in the next five fiscal years which support the County's Comprehensive Plan. A project's inclusion in the CIP does not signify a commitment to fund the project. It is merely a planning tool that allows the County to plan for future projects, their corresponding funding sources and associated operating costs.

In order to be included in the CIP, a project must be considered "major". Major capital projects are defined as projects which have an estimated total cost of \$50,000 or greater and a useful life of greater than one year. Typically, these projects include building construction and renovation, water/wastewater infrastructure, special use vehicles and specialized machinery and equipment.

All projects included in the CIP have been reviewed by the Planning Commission prior to approval by the Board of Supervisors. Review by the Planning Commission, ensures each project's compatibility with the objectives of the County's Comprehensive Plan.

A schedule of the County's CIP by year is included on the following page. This schedule was extracted from the County's most recent CIP document which is available by request or from the County's website at <https://www.co.accomack.va.us/departments/finance/capital-improvement-plans>. The complete CIP contains a more robust description of each project along with future operational costs.

Most of the projects listed were not funded due to budgetary constraints. The chart below shows the level of funding approved by the Board of Supervisors for fiscal year 2024 projects listed in the CIP.



General government CIP projects that were funded in fiscal year 2024 are listed individually in the *Department Budget Request Summary and Performance Snapshot Section* of this document under the subsection *Capital Projects Funds*. Here you will find more information on the project, its costs and its operational impact. CIP projects associated with the County's Enterprise Funds are also included within the *Department Budget Request Summary and Performance Snapshot Section* but under the subsection *Enterprise Funds*.

Accomack County, Virginia

Capital Improvement Plan

FY '24 thru FY '28

PROJECTS BY YEAR

Project Name	Department	Project #	Priority	Project Cost
FY '24				
Public Safety Radio Communications System	911 Commission	21-E911-001	n/a	9,500,000
Back-up 9-1-1 Fire-EMS Dispatch Center	911 Commission	22-E911-001	n/a	649,000
Wastewater Study	Economic Development Authority	24-EDA-001	n/a	160,000
Comprehensive Software Upgrade	Finance	08-CA-001	n/a	250,000
Onley Area Transportation Improvements	Planning	13-PLN-001	n/a	250,000
Derelict Building Removal Program	Planning	14-PLN-001	n/a	150,000
Chincoteague Road Shoulders Study (Placeholder)	Planning	15-PLN-001	n/a	0
Northern Wastewater Service Area Study	Planning	15-PLN-002	n/a	0
Public Safety Logistics Facility	Public Safety	17-PS-001	n/a	600,000
Hazmat Trailer	Public Safety	19-PS-001	n/a	115,000
Parking Lots Repaving	Public Works	08-PW-024	n/a	540,000
Quinby Harbor Improvements	Public Works	08-PW-029	n/a	50,000
Clerk's Office Fire Suppression	Public Works	09-PW-011	n/a	180,000
Old NASA Ferry Dock Demolition	Public Works	14-PW-003	n/a	13,900
Deep Creek Dock - Paving	Public Works	17-PW-002	n/a	126,500
Debtor's Prison Repairs	Public Works	19-PW-002	n/a	354,000
Social Services Parking Lot Repairs	Public Works	19-PW-006	n/a	138,000
Industrial Park Lighting-Phase 2	Public Works	21-PW-005	n/a	77,000
Capital Projects Contingency	Public Works	21-PW-008	n/a	100,000
Parker Creek Dock and Ramp Replacement	Public Works	22-PW-003	n/a	300,000
Pave Garage Parking Lot	Public Works	23-PW-004	n/a	165,000
911 Building Parking Lot Repaving	Public Works	23-PW-006	n/a	180,000
District Courthouse Carpet Replacement	Public Works	23-PW-008	n/a	90,000
Sawmill Park Pavilion Concrete Overlay	Public Works	23-PW-010	n/a	180,000
Broadway Landing Walkway	Public Works	23-PW-012	n/a	231,000
Hacks Neck - Phase II	Public Works	23-PW-014	n/a	110,000
Greenbackville Harbor Parking Expansion	Public Works	23-PW-016	n/a	275,000
Accomack Library-Front St Roof Repairs	Public Works	24-PW-001	n/a	125,000
Folly Creek Commercial Dock Replacement	Public Works	24-PW-003	n/a	80,000
Johnson's Wharf Drive-on Dock Replacement	Public Works	24-PW-004	n/a	318,000
Hammocks New Boat Ramp and Kayak Launch	Public Works	24-PW-005	n/a	400,000
Pave Grangeville Convenience Center - additional	Public Works	24-PW-006	n/a	95,800
Quinby Bulkhead and Pier Replacement	Public Works	24-PW-007	n/a	427,000
Replace Mobile 3 - Garage Service Truck	Public Works	24-pw-009	n/a	72,000
Replace Mobile 51 - Service Truck at NLF	Public Works	24-PW-011	n/a	65,000
Small Tractor for Spray Fields	Public Works	24-PW-014	n/a	59,500
Water System Inventory	Public Works	24-PW-015	n/a	60,000
DSS Carpet Replacement	Social Services	24-SS-001	n/a	68,000
Route 179-Market Street Road	Transportation-VDOT	23-RD-001	n/a	1,729,000
Total for FY '24				18,283,700

FY '25				
Jet-A Refueler Truck	Airport	14-Air-003	n/a	150,000
Obstruction Removal-Land Services-Phase 4	Airport	20-Air-004	n/a	43,869

Project Name	Department	Project #	Priority	Project Cost
Onley Area Transportation Improvements	Planning	13-PLN-001	n/a	250,000
Quinby Harbor Improvements	Public Works	08-PW-029	n/a	50,000
Capital Projects Contingency	Public Works	21-PW-008	n/a	100,000
Walking Floor Waste Trailer	Public Works	23-PW-003	n/a	155,000
Replace 210 Excavator at North Landfill	Public Works	24-PW-008	n/a	435,000
Replace Mobile 48 - Small Dump Truck	Public Works	24-PW-10	n/a	78,500
Classroom Painting-AHS	School Board	16-Sch-022	n/a	92,000
Classroom Painting-NMS	School Board	16-Sch-024	n/a	92,000
NMS Parking Lot Overlay	School Board	19-Sch-016	n/a	194,200
US 13 @ Route 648	Transportation-VDOT	21-RD-003	n/a	765,000
RT 635 Pave Unpaved Road	Transportation-VDOT	24-RD-001	n/a	130,000
Total for FY '25				2,535,569

FY '26

Obstruction Removal-Land Service-Phase 5	Airport	20-Air-005	n/a	37,761
IT Infrastructure Replacement	Information Technology	23-IT-001	n/a	200,000
Quinby Harbor Improvements	Public Works	08-PW-029	n/a	50,000
Capital Projects Contingency	Public Works	21-PW-008	n/a	100,000
963 Track Loader	Public Works	23-PW-001	n/a	525,000
Replace Mobile 58-Road Tractor for STS	Public Works	24-PW-012	n/a	178,500
Replace Roll-Off Truck	Public Works	24-PW-013	n/a	275,000
Kitchen Hood Replacement AHS	School Board	21-sch-002	n/a	50,000
Football Field Bleachers AHS	School Board	21-sch-005	n/a	200,000
Classroom Painting-CES	School Board	23-sch-001	n/a	92,000
Classroom Painting - PES	School Board	23-sch-003	n/a	92,000
Total for FY '26				1,800,261

FY '27

Obstruction Removal-Land Service-Phase 6	Airport	20-Air-006	n/a	45,900
Obstruction Removal-Off-Airport Design	Airport	20-Air-007	n/a	70,000
Capital Projects Contingency	Public Works	21-PW-008	n/a	100,000
AMS, NMS, CHS Site Lighting Upgrade	School Board	19-Sch-011	n/a	78,700
Classroom Painting-CHS	School Board	23-sch-002	n/a	92,000
Classroom Painting - AMS	School Board	23-sch-004	n/a	92,000
Total for FY '27				478,600

FY '28

Capital Projects Contingency	Public Works	21-PW-008	n/a	100,000
Façade Renovation-AHS	School Board	18-Sch-006	n/a	63,000
Classroom Painting - MES	School Board	23-sch-009	n/a	92,000
Classroom Painting - KES	School Board	23-sch-010	n/a	92,000
Total for FY '28				347,000

GRAND TOTAL

23,445,130



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Statistical Section



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Statistical Section

INTERESTING FACTS ABOUT ACCOMACK COUNTY, VA

Area:

Total County Square Miles-Land only	455
Total County Square Miles-Water only	855
Number of Incorporated Towns within the County	14

Climate:

Rainfall (in.)	41.7
Snowfall (in.)	10.3
Avg. July High	87.4
Avg. Jan. Low	24.5
Elevation ft.	16

Agriculture:

2017 Ranking among other Counties in Virginia:

Grain Production	1st
Vegetable Production	2nd
Total Value of Agricultural Products Sold	3rd
Total Value of Poultry and Aquaculture Production based on Market Value of Products	4th

Area Amenities:

Number of Airports	1
Number of National Wildlife Refuges	1-Chincoteague National Wildlife Refuge
Number of National Seashores	1-Assateague National Seashore
Number of County owned public boating facilities	27
Number of Colleges	1-Eastern Shore Community College
Number of Commercial Rocket Launch Facilities	1-Wallops Flight Facility

Top Tourist Destinations/Attractions:



Rocket Launch from Wallops Island



Tangier Island



Annual Seafood Festival on Chincoteague Island



Assateague National Seashore



Town of Onancock



Chincoteague Pony Penning/Swim

Statistical Section

COUNTY OF ACCOMACK, VIRGINIA OPERATING INDICATORS BY FUNCTION/PROGRAM FOR LAST FIVE FISCAL YEARS

Function/Program	2018	2019	2020	2021	2022
General Government					
Assessor					
Taxable real estate number of parcels	39,854	39,911	39,959	39,962	39,927
Tax-exempt real estate number of parcels	972	970	982	988	987
Number of parcels enrolled in land use program	1,301	1,308	1,411	1,407	1,399
Commissioner of Revenue					
Mobile homes	3,912	4,034	3,927	3,790	3,706
Personal Property Tax Relief Act (PPTRA) qualifying vehicles	27,749	26,664	37,240	38,974	38,776
PPTRA tax credit percentages (vehicle value <\$1,000;\$1,000-\$20,000)	100%,44%	100%,42%	100%,40%	100%,40%	100%,40%
Finance					
Vendor checks issued	9,716	8,778	7,634	7,982	9,359
Annual County payroll checks/direct deposits	8,097	9,052	8,656	10,571	8,987
Annual School Board payroll checks/direct deposits	27,346	27,017	26,487	24,200	27,902
Treasurer					
Real estate bills created	79,138	79,250	79,146	79,183	79,265
Personal property bills created	66,022	65,966	66,394	67,164	67,245
Judicial Administration					
Clerk of Court					
Deed book recordings	4,946	4,803	5,124	5,631	7,134
Judgments	1,818	1,771	2,830	2,237	2,350
Public Safety					
Fire and Emergency Services					
Emergency responses ¹	6,498	7,443	7,901	7,950	8,296
Patients transported ¹	3,003	3,060	2,866	2,979	3,107
Fire responses ¹	355	457	512	1,185	1,389
EMS turn-out time when fully staffed ¹	2.55 minutes	4.5 minutes	2.9 minutes	3.09 minutes	3.08 minutes
EMS drive time when fully staffed ¹	13.0 minutes	12.53 minutes	12.8 minutes	7.18 minutes	7.27 minutes
EMS response time when fully staffed ¹	16.03 minutes	16.38 minutes	16.25 minutes	10.27 minutes	10.35 minutes
Jail					
Average daily inmate population	105	105	100	107	87
Sheriff's Office					
Physical arrests	1,917	2,587	1,360	1,123	1,057
Traffic violations	639	1,240	1,552	1,193	907
Health and Welfare					
Comprehensive Services Act					
Youth receiving services	32	30	21	12	13
Social Services					
Medicaid and Food Stamp Recipients	8,522	9,328	9,927	10,506	11,353
Households receiving Heating Assistance	1,440	1,399	1,340	1,314	1,361
Households receiving Cooling Assistance	533	533	505	518	652
Community Development					
Building permits issued	727	754	752	901	1,447
Other Funds					
Landfills					
Billable tons of refuse disposed	40,385	41,748	38,853	43,967	44,492
Tons of recycled residential materials ²	47,592	53,333	2,733	3,704	3,205

Sources: Various county departments.

¹Accomack County fire and rescue services are provided by County career staff and volunteers. The data above excludes volunteers. These times are in the 90th percentiles.

²This information is reported on a calendar year basis.

Statistical Section

COUNTY OF ACCOMACK, VIRGINIA DEMOGRAPHIC STATISTICS LAST TEN FISCAL YEARS

Year	Population ¹	Personal Income (expressed in thousands) ²	Per Capita Personal Income ²	Taxable Retail Sales (expressed in thousands) ⁴	Unemployment Rate ⁵	School Enrollment ³
2013	33,005	\$1,627,200	\$37,628	342,604	6.80%	5,132
2014	32,998	\$1,681,000	\$36,960	328,367	6.10%	5,310
2015	32,973	\$1,745,300	\$38,683	502,575	4.80%	5,326
2016	32,947	\$1,304,585	\$39,211	336,688	4.40%	5,349
2017	32,545	\$1,324,623	\$40,715	342,141	3.90%	5,229
2018	32,412	\$1,386,063	\$42,764	357,338	3.40%	5,016
2019	32,439	\$1,387,093	\$42,923	380,982	3.00%	4,934
2020	32,742	\$1,733,172	\$53,762	385,769	9.10%	5,215
2021	33,246	1,912,316	\$57,520	431,579	4.80%	4,867
2022	33,191	N/A	N/A	N/A	3.00%	4,836

¹ Source: <https://www.census.gov/quickfacts/accomackcountyvirginia>

² Source: U.S. Bureau of Economic Analysis

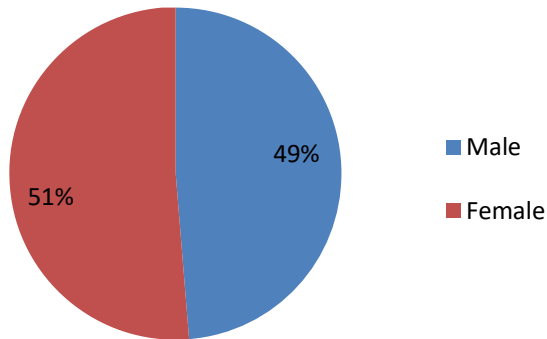
² Source: U.S. Bureau of Economic Analysis

³ Source: Accomack County School Board

⁴ Source: Weldon Cooper Center

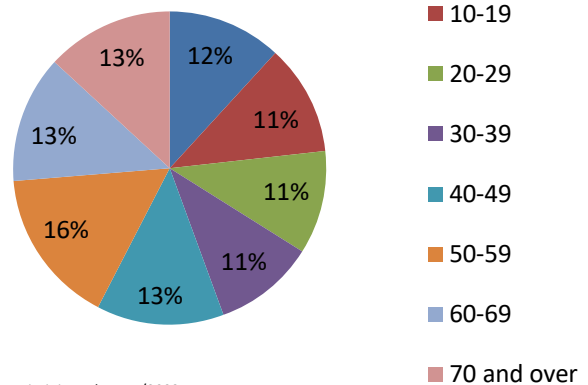
⁵ Source: Virginiaworks.com

Population by Gender



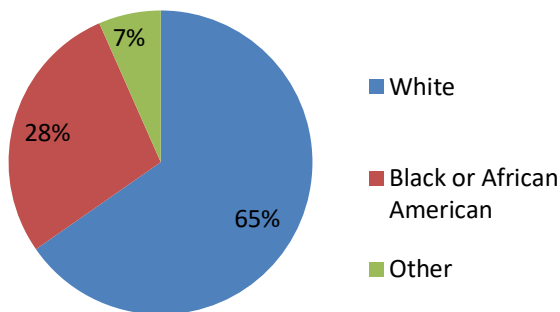
Source: Virginiaworks.com/2023

Population by Age



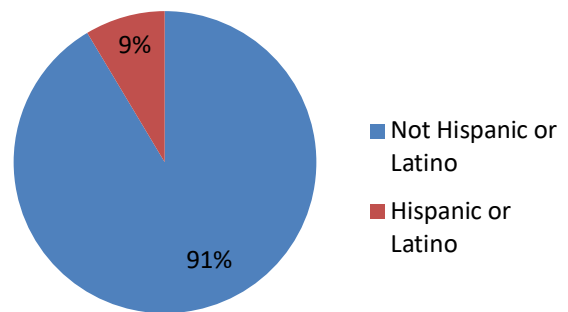
Source: Virginiaworks.com/2023

Population by Race



Source: Virginiaworks.com/2023

Population by Ethnicity



Source: Virginiaworks.com/2023

Statistical Section

COUNTY OF ACCOMACK, VIRGINIA

ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE REAL PROPERTY

BY FISCAL YEAR

Fiscal Year	Residential Property	Commercial Property	Agricultural Property	Less Land Use Value Reduction	Total Taxable Assessed Value
2013	2,932,083,560	638,622,345	620,948,600	(270,528,700)	3,921,125,805
2014	2,744,011,700	683,547,550	494,192,400	(127,309,000)	3,794,442,650
2015	2,766,112,100	684,978,350	494,890,600	(125,088,100)	3,820,892,950
2016	2,715,931,400	667,447,926	501,728,300	(93,490,200)	3,791,617,426
2017	2,729,710,800	681,463,717	509,588,300	(92,379,500)	3,828,383,317
2018	2,666,968,100	860,280,283	523,945,300	(84,232,500)	3,966,961,183
2019	2,691,327,400	884,736,393	558,514,500	(86,775,000)	4,047,803,293
2020	2,852,300,200	880,208,418	580,720,300	(111,095,426)	4,202,133,492
2021	2,877,996,000	830,098,410	583,137,300	(100,717,700)	4,190,514,010
2022	3,255,410,300	854,321,010	591,025,900	(101,461,900)	4,599,295,310

Source: Accomack County Finance Office

Notes: Real Property is assessed annually at fair market value. Property is assessed at 100 percent of estimated fair market value however, the County has adopted the provisions of Title 58.1-3230 of the Code of Virginia that provides for land use-value assessment when real estate is devoted to agricultural, horticultural or forest uses.

COUNTY OF ACCOMACK, VIRGINIA

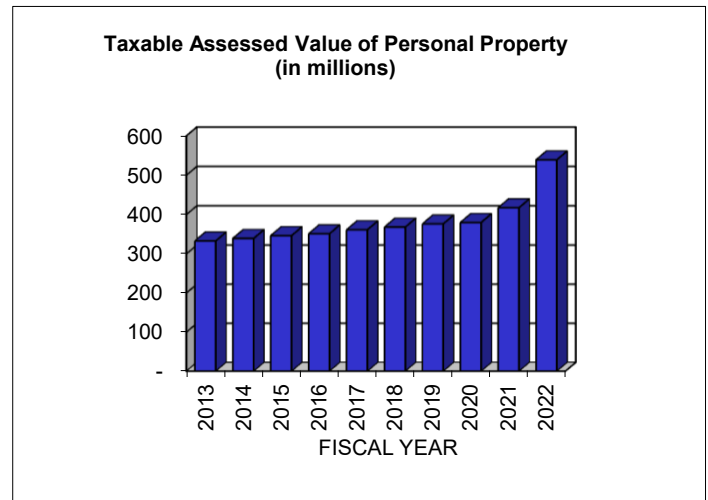
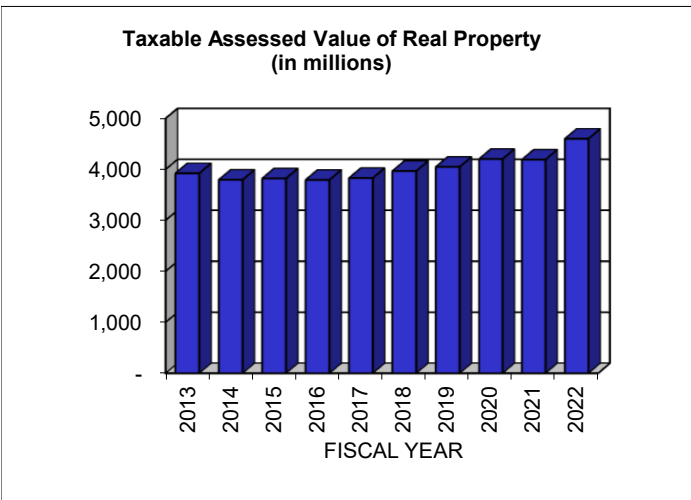
ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PERSONAL PROPERTY

BY FISCAL YEAR

Fiscal Year	Motor Vehicles & Other	Mobile Homes	Machinery & Tools	Total Taxable Assessed Value
2013	280,470,080	30,525,805	21,945,775	332,941,660
2014	287,138,572	29,964,327	22,255,434	339,358,333
2015	292,169,603	29,721,982	24,593,224	346,484,809
2016	301,471,966	29,194,660	20,668,398	351,335,024
2017	311,113,331	29,253,592	21,042,517	361,409,440
2018	323,346,910	25,264,307	19,649,014	368,260,231
2019	326,844,145	25,697,743	23,730,041	376,271,929
2020	329,717,739	26,233,482	23,825,793	379,777,014
2021	367,596,225	27,695,229	22,105,929	417,397,383
2022	490,241,772	28,578,586	20,340,667	539,161,025

Source: Accomack County Finance Office

Notes: Personal Property is assessed annually at fair market value.



Statistical Section

COUNTY OF ACCOMACK, VIRGINIA
 PRINCIPAL PROPERTY TAXPAYERS¹
 CURRENT AND NINE YEARS AGO

Taxpayer	2022			2013		
	Total Assessed Valuation	Rank	Percentage of Total Assessed Value ¹	Total Assessed Valuation	Rank	Percentage of Total Assessed Value ¹
Eastern Shore Solar LLC	\$ 164,050,577	1	3.19%	\$ -	-	-
A&N Electric Cooperative	92,004,764	2	1.79%	76,292,833	2	1.69%
Commonwealth Chesapeake Corp	73,331,992	3	1.43%	165,787,804	1	3.67%
Delmarva Power & Light Company	28,672,208	4	0.56%	19,445,987	6	0.43%
Perdue	23,653,674	5	0.46%	32,275,378	4	0.72%
Old Dominion Electric Cooperative	22,374,885	6	0.44%	10,856,222	10	0.24%
Verizon Virginia LLC	14,627,125	7	0.28%	32,733,655	3	0.73%
Chincoteague Hotel LLC	12,122,745	8	0.24%	-	-	0.00%
Tysons Farms, Inc	11,680,400	9	0.23%	29,235,904	5	0.65%
Wal-Mart Stores	9,890,700	10	0.19%	14,639,188	7	0.32%
Captains Cove Group LLC	-	-	-	11,784,600	8	0.26%
Madonia, Batista or Evelyn Madonia	-	-	-	11,502,608	9	0.25%

Source: Accomack County Finance Office

¹ Total assessed value obtained from previous page's taxable values.

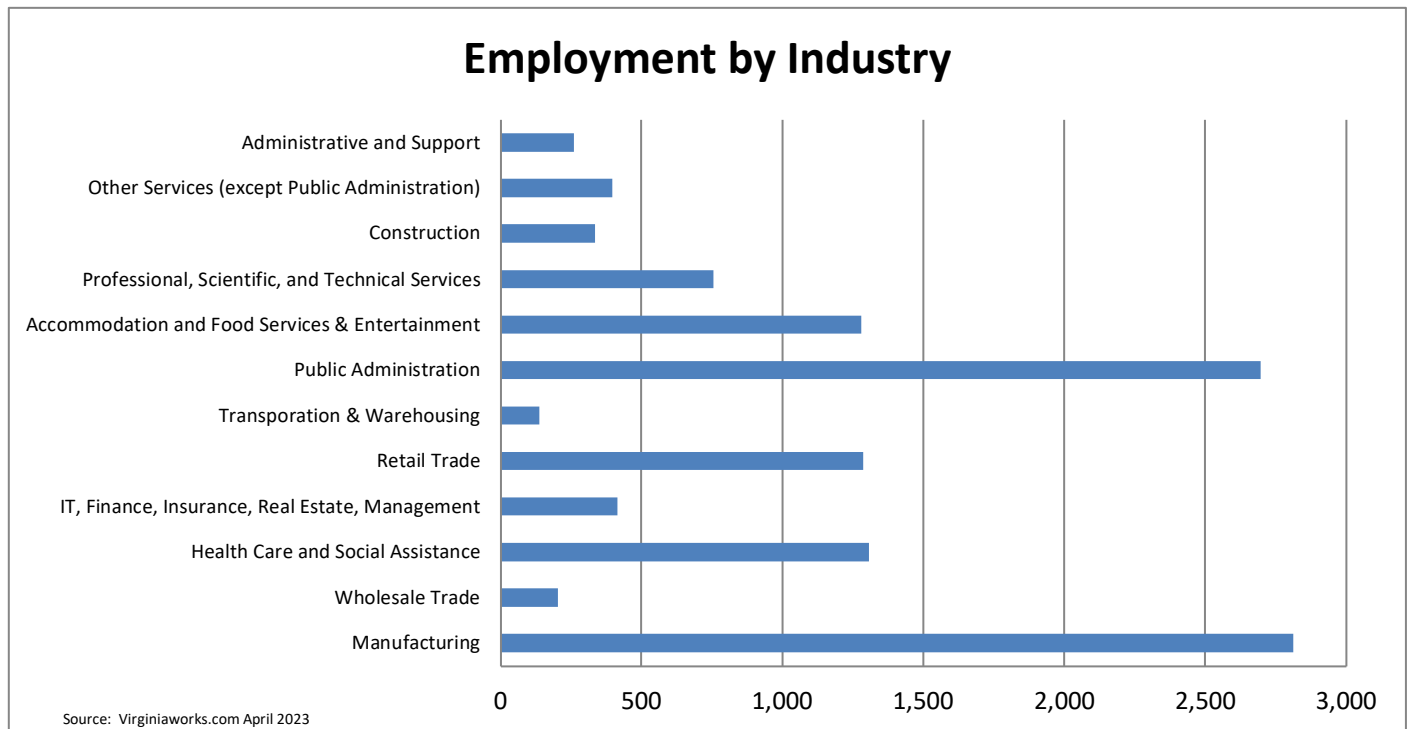
Statistical Section

COUNTY OF ACCOMACK, VIRGINIA PRINCIPAL EMPLOYERS CURRENT AND NINE YEARS AGO

Employer	2022			2013		
	Employees	Rank	Percentage of Total County Employment ¹	Employees	Rank	Percentage of Total County Employment ¹
Perdue Products	1000+	1	8.64%	1000+	1	5.90%
Tyson Farms	1000+	2	8.64%	1000+	2	5.90%
Accomack County School Board	1000+	3	8.64%	1000+	3	5.90%
Riverside Regional Medical Center	250-499	4	2.16%	100-249	9	0.59%
County of Accomack	250-499	5	2.16%	250-499	4	1.47%
National Aeronautics & Space Administratic	250-499	6	2.16%	250-499	5	1.47%
Walmart	100-249	7	0.86%	250-499	6	1.47%
Eastern Shore Rural Health System	100-249	8	0.86%	-	-	0.00%
LJT Associates Inc.	100-249	9	0.86%	100-249	8	0.59%
Eastern Shore Community Services	100-249	10	0.86%	100-249	7	0.59%
The Cube Corporation	-	-	0.00%	100-249	10	0.59%
			<u>35.84%</u>			<u>24.47%</u>

Source: Virginia Employment Commission

¹Percentage of total County employment based on total employment as of June 30.



Statistical Section

COUNTY OF ACCOMACK, VIRGINIA RATIOS OF OUTSTANDING DEBT BY TYPE

Fiscal Year	Governmental Activities				Business-type Activities				Per Capita	% of Estimated Actual Taxable Value of Property ¹	
	General Obligation Bonds O/S				Lease Revenue	Capital Leases	Lease Revenue Bonds	General Obligation Bonds			Total Primary Government
	Va. Public School Authority Bonds	Qualified Zone Academy Bonds	Bond Premium and Discounts	Bond Lease Revenue Bonds							
2014	26,443,695	381,142	1,019,302	11,138,973	-	-	-	1,602,000	40,585,112	1,230	0.98%
2015	24,235,524	289,027	934,846	10,010,978	-	-	-	1,293,000	36,763,375	1,115	0.88%
2016	21,942,094	193,841	850,385	12,988,922	-	-	-	979,000	36,954,242	1,122	0.89%
2017	19,557,283	96,076	776,336	11,486,519	1,240,313	-	-	659,000	33,815,527	1,039	0.81%
2018	16,573,425	78,882	705,994	10,225,582	972,597	-	-	333,000	28,889,480	891	0.63%
2019	15,243,971	60,761	635,652	9,189,266	700,423	-	-	-	25,830,073	796	0.57%
2020	13,861,216	41,660	565,310	10,327,817	423,719	-	-	-	25,219,722	770	0.55%
2021	12,414,463	-	494,968	9,559,047	142,407	-	-	-	22,610,885	680	0.49%
2022	10,902,980	-	424,626	8,844,664	-	3,750,000	-	-	23,922,270	721	0.53%
2023	9,325,996	-	354,284	8,003,469	-	3,290,000	-	-	20,973,749	632	0.47%

Notes:

FY23 estimated

¹ Includes real and personal property estimated taxable value.

Details regarding the County's outstanding debt can be found in the County's Annual Financial Report.

Statistical Section

COUNTY OF ACCOMACK, VIRGINIA DETAILS OF LONG-TERM INDEBTEDNESS AT JUNE 30, 2023 (estimated)

Financing Type	Purpose	Amount Issued	Interest Rates	Date Issued	Final Maturity	Amount Outstanding
Virginia Public School Authority bond	School construction	6,270,000	4.47%	5/15/2003	7/15/2028	\$ 2,255,000
Virginia Public School Authority bond	School construction	12,170,000	4.69%	11/6/2003	7/15/2028	4,440,000
Virginia Public School Authority bond	School construction	1,935,000	4.46%	11/10/2005	7/15/2030	900,000
Virginia Public School Authority bond	School construction	9,370,000	4.28%	11/10/2005	7/15/2025	1,730,996
Lease revenue bond	Wallops Research Park	3,070,000	2.75%	7/30/2021	4/1/2033	210,000
Lease revenue bond	CIP Projects 2015	4,350,000	2.67%	10/21/2015	6/15/2030	2,279,769
Lease revenue bond	2019 Library Project	2,086,000	3.17%	8/6/2019	6/1/2039	1,768,000
Lease revenue bond	GO Refunding Bond	4,031,900	2.93%	12/19/2013	3/1/2028	1,335,700
Lease revenue bond	GO Refunding Bond	2,470,000	2.88%	8/4/2022	10/1/2032	2,410,000
Lease revenue bond	Landfill Heavy Equip	3,750,000	5.13%	10/1/2021	4/1/2029	3,290,000
Total						<u>\$ 20,619,465</u>

Notes:

¹ True interest cost

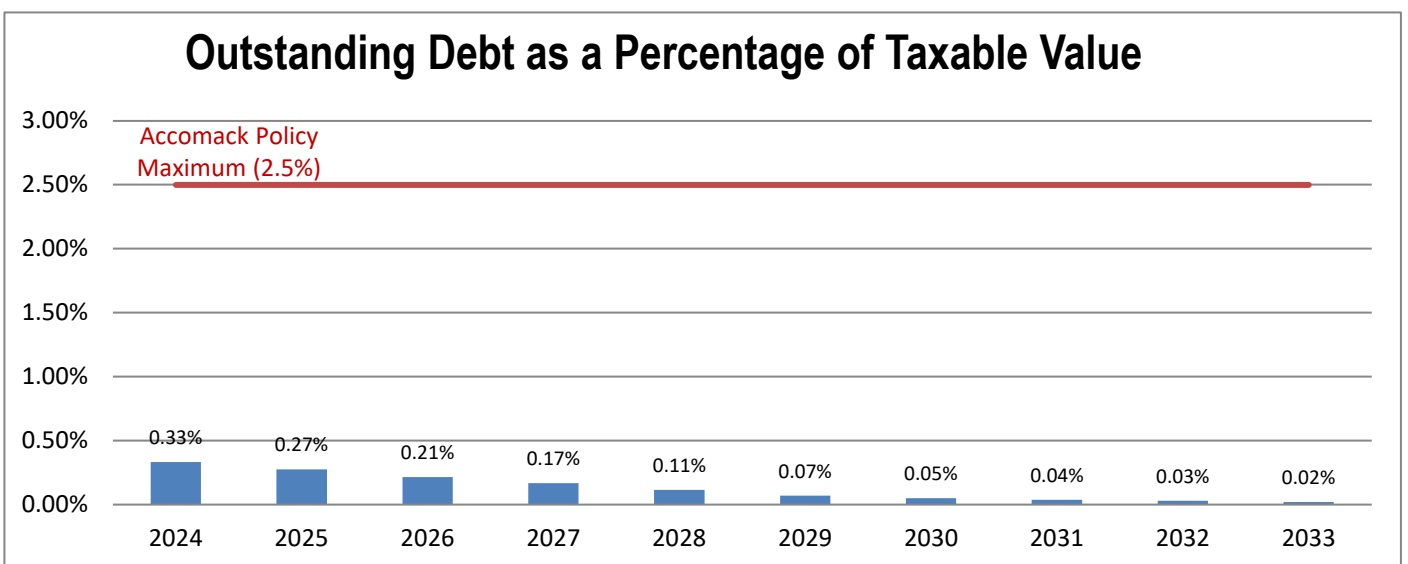
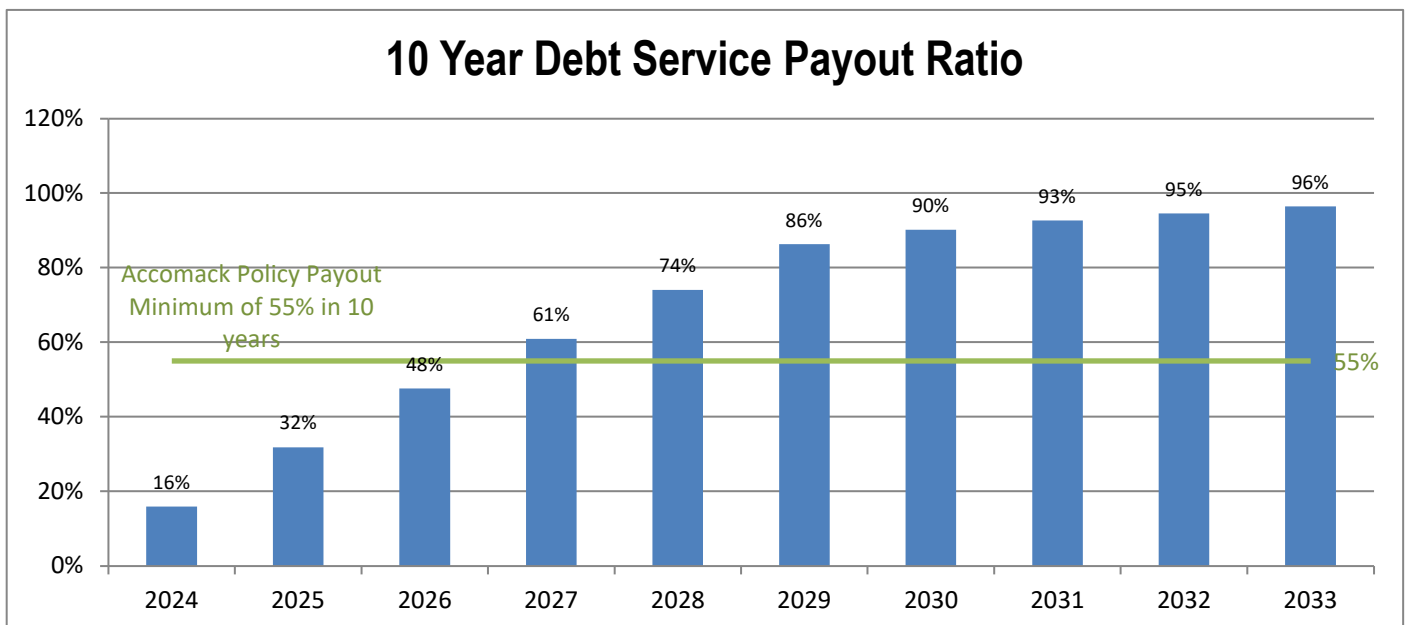
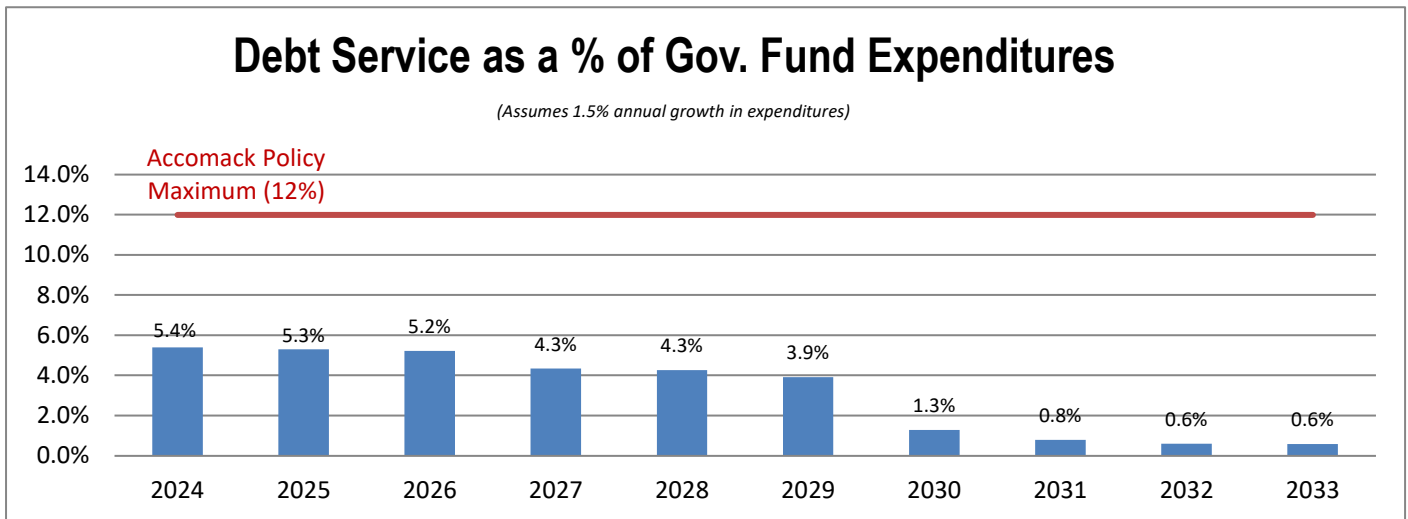
² Imputed interest rate

Statistical Section

COUNTY OF ACCOMACK, VIRGINIA ANNUAL DEBT SERVICE REQUIREMENTS

Year Ending June 30,	Governmental Funds				Enterprise Funds		Total Debt Service
	VPSA Bonds		Lease Revenue Bonds		Lease Revenue Bonds		
	Principal	Interest	Principal	Interest	Principal	Interest	
2024	1,641,855	408,256	869,110	225,128	480,000	156,313	3,780,662
2025	1,711,765	327,796	891,434	199,032	505,000	131,072	3,766,099
2026	1,782,376	244,828	920,872	173,609	535,000	104,422	3,761,107
2027	1,250,000	173,378	945,629	147,422	560,000	76,363	3,152,791
2028	1,310,000	111,598	974,613	97,824	590,000	46,893	3,130,928
2029	1,375,000	94,475	708,829	95,196	620,000	15,888	2,909,388
2030	125,000	8,777	730,982	70,878	-	-	935,637
2031	130,000	2,989	388,000	60,072	-	-	581,061
2032	-	-	396,000	51,024	-	-	447,024
2033	-	-	410,000	34,669	-	-	444,669
2034	-	-	118,000	24,369	-	-	142,369
2035	-	-	122,000	20,625	-	-	142,625
2036	-	-	126,000	16,753	-	-	142,753
2037	-	-	130,000	12,755	-	-	142,755
2038	-	-	134,000	8,631	-	-	142,631
2039	-	-	138,000	4,379	-	-	142,379
Total	\$ 9,325,996	\$ 1,372,096	\$ 8,003,469	\$ 1,242,365	\$ 3,290,000	\$ 530,950	\$ 23,764,877

DEBT POLICY COMPLIANCE SCHEDULES





Glossary & Acronyms



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DEFINITIONS

[Accrual Basis Accounting](#) – Revenues and expenses are recorded when earned and incurred, accordingly, regardless of time cash is exchanged.

[Annual Comprehensive Financial Report](#) – Financial report that contains, at a minimum, three sections including introductory, financial and statistical, and whose financial section provides information on each individual fund and component unit.

[Annual Fiscal Plan](#) - The formal title of the County’s budget document.

[Appropriation](#) - An authorization made by the Board of Supervisors that allows the expenditure of resources.

[Assigned Fund Balance](#) - The portion of fund balance that is set aside or earmarked by the Board of Supervisors for a particular purpose.

[Audit](#) – An official inspection of an organization’s accounts, typically by an independent body.

[Auditor of Public Accounts \(APA\)](#) - The State agency that serves as the independent auditor of the Commonwealth. The primary mission of the APA is to audit State entities and to provide financial management recommendations. The APA also oversees local government audits.

[Balanced Budget](#) – A budget in which revenues are equal to expenditures.

[Bond](#) – A debt security; used to raise money from investors willing to lend money for a certain amount of time.

[Budget](#) – The money that is available to an organization, or a plan of how it will be spent.

[Capital Budget](#) - Portion of the expenditure budget that pertains to the purchase of assets with a useful life of greater than one year. The capital budget is financed by fund balance reserves, issuance of debt or one-time revenue.

[Capital Expenditure/Capital Outlay](#) - The purchase, acquisition or construction of an asset having a useful life of more than one year.

[Committed Fund Balance](#) – The portion of fund balance that is subject to a legally binding restraint imposed by the Accomack County Board of Supervisors.

[Component Units](#) – Entities, although legally separate, are, in substance, part of the County and therefore included in the County’s basic financial statements because of the significance of their operational or financial relationships with the County.

[Constitutional Officers](#) – Five elected positions established by the Constitution of Virginia that serve each county and city. The positions consist of a treasurer, a sheriff, a Commonwealth’s attorney, a clerk of court and a commissioner of revenue.

[Contingency](#) – An allocation of funds set aside for an unforeseen emergency.

[Cost of Living Adjustment \(COLA\)](#) – Wage adjustment based on the Consumer Price Index for Urban Wage Earners and Clerical Workers.

[Debt Limit](#) – Maximum borrowing power of a government entity, as set by the state constitution or legislative authority.

[Debt Service](#) - Principal and interest payments on borrowed money.

Glossary & Acronyms Section

DEFINITIONS (continued)

[Deficit](#) - Expenditures in excess of revenue.

[Depreciation](#) – The decline in value of assets or allocation of the cost of tangible assets to periods in which the assets are used.

[Encumbrance](#) – The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside funds for future expenditure.

[Enterprise Fund](#) – Fund that provides goods or services to the public for a fee that makes the entity self-supporting.

[Equalization](#) – The adjustment of tax rates so that the revenue derived from the real estate tax stays at a constant level from one year to the next.

[Fiscal Year \(FY\)](#) - The financial period that both the County’s budget and financial report cover. The County’s fiscal year begins on July 1 and ends on June 30 of each year.

[Full Time Equivalent \(FTE\)](#) - A position converted to the decimal equivalent of a full time position based on 2,080 hours per year. For example a part-time secretary working for 20 hours per week would be the equivalent to .5 of a full time position.

[Fund](#) - A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

[Fund Balance](#) – Fund balance is the excess of assets over liabilities.

[General Fund](#) – The primary fund which records all assets and liabilities of the entity that are not assigned to a special purpose fund.

[General Obligation Bond](#) – A common type of municipal bond in the United States that is secured by a state or local government’s pledge to use legally available resources, including tax revenues, to repay bond holders.

[Generally Accepted Accounting Principles \(GAAP\)](#) – Uniform minimum standards of and guidelines for financial accounting and reporting. GAAP govern the form and content of the basic financial statements of an entity.

[Governmental Fund](#) – Fund used to account for activities primarily supported by taxes, grants and similar revenue sources.

[Interfund Transfer](#) – Flow of assets between funds without the requirement for repayment.

[Lease Revenue Bonds](#) – Long-term borrowing in which the debt obligation is secured by a revenue stream produced by the project.

[Line of Duty Act \(LODA\)](#) – Provides benefits to hazardous duty state and local government employees, including volunteers.

[Literary Fund Loans](#) – Low-interest loans for school construction from Virginia’s Literary Fund which is a permanent and perpetual school fund.

[Major Fund](#) – Applicable to governmental funds and enterprise funds; funds that meet defined GASB criteria and must be presented individually in financial statements.

DEFINITIONS (continued)

[Modified Accrual Accounting](#) – A basis of accounting that recognizes revenues when they are measurable and available and expenditures when they liquidate the related liability.

[Non-major Fund](#) – Funds not meeting major fund presentation requirement or are not considered important to the government or the readers of the financial statements that may be aggregated in a single column on the face of the financial statements.

[One-time Revenues](#) – Revenues that are not expected to continue past the fiscal year. It is the County's practice to use one-time revenues to fund one-time expenditures.

[Operating Budget](#) - Portion of the expenditure budget that pertains to the normal day-to-day delivery of governmental services. The operating budget is financed by recurring revenues.

[Operating Revenues](#) – Revenues which are recurring in nature which are intended to finance operating expenditures. Examples include property taxes, investment earnings, user fees etc.

[Other Operating Expenditures](#) – Expenditures associated with the normal operations of a department or agency that cannot be classified in the categories of Personnel Services, Capital Outlay or Debt Service. Typical expenditures include contracted services, travel, utilities and supplies.

[Pay-As-You-Go Financing](#) – The process of paying for capital projects with existing funds or current revenues as opposed to issuing debt.

[Performance Measures](#) – The process whereby an organization establishes the parameters within which programs, investments and acquisitions are reaching the desired results.

[Personnel Service Expenditures](#) – Expenditures associated with the employment of full-time, part-time or temporary personnel. Included in this category are wages, benefits, and employment taxes.

[Post Employment Benefits](#) – Benefits provided to retired County employees.

[Premium Only Plan](#) – Section 125 cafeteria plan which allows employees to pay their health insurance premiums with tax-free dollars.

[Proprietary Fund](#) – A business-like fund of a local government which provides goods or services to the general public for a fee.

[Public Hearing](#) – A proceeding before a decision making body.

[Rainy Day Reserves](#) – Allowance or reserve account to be used in times when regular income is disrupted or decreased in order for typical operations to continue. Technically it is committed fund balance.

[Restricted Fund Balance](#) – The portion of fund that is subject to externally enforceable restraints.

[Requested Budget](#) - A budget representing the cost of funding all operations and new initiatives that a department or agency recommends to the governing body.

[Shared Expenditures Reimbursements](#) – The Commonwealth's contribution of total cost of the office operations for Constitutional Officers.

[Sinking Fund](#) – Method by which money is set aside over time to retire its indebtedness.

DEFINITIONS (continued)

[Special Revenue Fund](#) – A fund established by a government to collect money that must be used for a specific project.

[Tax Anticipation Borrowing](#) – Short-term borrowing by a government in anticipation of tax revenues to be received at a later date.

[Tipping Fee](#) - The charge levied upon a given quantity of waste received at a waste processing facility.

[Transfers](#) - The movement of money from one fund to another.

[Unassigned Fund Balance](#) - The portion of fund balance that is not nonspendable, restricted, committed or assigned. It is the portion of fund balance available for future purchases.

[User Fees](#) - Charges paid by individuals utilizing a particular service.

[VPSA Bonds](#) – Financing available to localities for capital projects for public schools through the Virginia Public School Authority.

[Working capital](#) – A measure of both the entity's efficiency and its short-term financial health. The working capital ratio is calculated as working capital equals current assets minus current liabilities.

FREQUENTLY USED ACRONYMS AND ABBREVIATIONS

ACFR – Annual Comprehensive Financial Report
Admin. - Administration
A-NPDC - Accomack-Northampton Planning District Commission
AFP - Annual Fiscal Plan
AFR - Annual Fiscal Report
ARC - Annual Required Contribution
ARPA – American Rescue Plan Act of 2021
Avg. – Average
AWOS - Automated weather observation system
Bldg. - Building
BLS - Basic Life Support
BPOL – Business, Professional and Occupational License
Capt. - Captain's
CARES – Coronavirus Aid, Relief, and Economic Security Act
CDBG – Community Development Block Grant
CIP - Capital Improvements Plan
Co. - County
COBRA - Consolidated Omnibus Budget Reconciliation Act
COGS - Cost of Goods Sold
COLA - Cost of Living Adjustment
Comm. - Committee
Conserv. - Conservation
CPI - Consumer Price Index
CSA - Comprehensive Services Act
Dept. - Department
DMV - Department of Motor Vehicles
DPS - Department of Public Safety
E-911 - Emergency 911
E&S - Erosion and Sediment
EDA – Economic Development Authority
EMS - Emergency Medical Services
EMT – Emergency Medical Technician
ERP - Enterprise Resource Planning
ES - Eastern Shore
ESAAA - Eastern Shore Area Agency on Aging
ESCADV - Eastern Shore Coalition Against Domestic Violence
ESCC - Eastern Shore Community College
Est. – Estimated
Ex. – Example
FMV – Fair market value
FTE - Full-Time Equivalent
FY - Fiscal Year
GAAP - Generally Accepted Accounting Principles
GASB - Government Accounting Standards Board
GFOA - Government Finance Officers Association
GIS - Geographic Information Systems
Grnbckville - Greenbackville
HR – Human Resources
HVAC - Heating, venting and air conditioning
ICMA - International City/County Management Association
IT - Information Technology
Info. - Information

FREQUENTLY USED ACRONYMS AND ABBREVIATIONS (continued)

LEOS - Law Enforcement Officer Supplement retirement program
LODA – Line of Duty Act
LUV - Land Use Value
M – Million
N/A – not applicable
NACO - National Association of Counties
NASA - National Aeronautics and Space Administration
NOAA - National Oceanic and Atmospheric Administration
PC – Personal Computer
PILT – Payments In Lieu of Taxes
POP - Premium only Plan
PPTRA - Personal Property Tax Relief Act
PSA - Public Service Authority
PSC – Public Service Corporation
RSAF - Rescue Squad Assistance Fund
SANS – Storage Area Network
SCC - State Corporation Commission
SLEAC - State Land Evaluation and Advisory Council
SOQ - Standards of Quality
S.P.C.A. - Society for the Prevention of Cruelty to Animals
Sub. - Subsidy
Svc. - Services
TANF - Temporary Aid to Needy Families
TY – Tax Year
VFD - Volunteer Fire Department
VJCCCA - Virginia Juvenile Community Crime Control
VLF – Vehicle License Fee
VPSA - Virginia Public School Authority
VRS - Virginia Retirement System
WRP - Wallops Research Park
YTD - Year to date

Appendix



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County of Accomack, VA
 Tax and Fee Compendium
 Effective Date: 7/1/23

Rate or Fee Description	Rate or Fee
GENERAL TAXES AND FEES	
Real Estate Taxes:	
Atlantic District	0.595/per \$100 of valuation
Metompkin District	0.595/per \$100 of valuation
Lee District	0.595/per \$100 of valuation
Pungoteague District	0.595/per \$100 of valuation
Chincoteague District	0.465/per \$100 of valuation
Add on in Greenbackville/Captains Cove area for mosquito control	0.025/per \$100 of valuation
Penalty	10% of tax due or \$10, whichever is greater
Interest	10% per annum
Personal Property Taxes:	
Atlantic District	3.72/per \$100 of valuation
Metompkin District	3.72/per \$100 of valuation
Lee District	3.72/per \$100 of valuation
Pungoteague District	3.72/per \$100 of valuation
Chincoteague District	3.63/per \$100 of valuation
Penalty	10% of tax due
Interest	10% per annum
Personal Property Tax Relief (PPTRA):	
Personal Use Vehicles valued <=\$1000	100% relief
Personal Use Vehicles valued \$1001 to \$20,000	38% relief
Machinery and Tools Taxes:	
Atlantic District	3.72/per \$100 of valuation
Metompkin District	3.72/per \$100 of valuation
Lee District	3.72/per \$100 of valuation
Pungoteague District	3.72/per \$100 of valuation
Chincoteague District	3.63/per \$100 of valuation
Other Local Taxes:	
Local Sales Tax	1% of sales
Consumers' Utility Tax:	
Residential Consumers	.00321/per kWh delivered monthly
Non-residential Commercial Consumers	.00342/per kWh delivered monthly
Non-residential Industrial Consumers	.00132/per kWh delivered monthly
Public Service License Tax	1/2 of 1% of gross receipts
Public Service License Tax Penalty	10% of the sum of tax
Local Consumption Tax:	
Monthly kWh not in excess of 2,500 at rate of \$0.00155 per kWh	.00038/kWh
Monthly kWh in excess of 2,500 but not in excess of 50,000 at rate of \$0.00099 per kWh	.00024/kWh
Monthly kWh in excess of 50,000 at rate of \$0.00075 per kWh	.00018/kWh
Communications Tax	Pro rata share of taxes collected by State 80% of the state rate of franchise tax
Bank Stock Tax	tax
Courthouse Maintenance Fee	\$2.00
Courthouse Security Fee	\$20.00
Cigarette Tax	\$0.20/per pack

County of Accomack, VA
 Tax and Fee Compendium
 Effective Date: 7/1/23

Rate or Fee Description	Rate or Fee
GENERAL TAXES AND FEES - continued	
Vehicle License Fees:	
Vehicles	\$27.00
Motorcycles	\$25.00
Recordation Taxes:	
County Grantee Tax	1/3 of state recordation tax collectible
Transient Occupancy Taxes:	
Town of Chincoteague Area	2% of Taxable Sales
All other areas	5% of Taxable Sales
Business Licenses:	
License Fee	\$50.00
Gross Receipts Tax	None
Penalty for Late Filing	10% of the fee
Permits and Licenses:	
Animal Licenses:	
Male or Female Dog	\$10.00
Spayed or Neutered Dog	\$5.00
Kennel <= 20 Dogs	\$25.00
Kennel > 20 Dogs	\$40.00
Duplicate Tag	\$1.00
Sheriff Related Fees:	
Sheriff Special Events	1.5 times hourly rate
Jail Work Release (Per Week)	\$3.00
Jail Medical Collections (Per Incident):	
Doctor	\$10.00
Prescription	\$10.00
Jail Processing Fee In State	\$12.00
Jail Processing Fee Out of State	\$75.00
Animal Control Related Fees:	
Animal Claim Fees	\$25.00
Cat Adoption Fee	\$45.00
Dog Adoption Fee	\$55.00
Boarding Fees (per day)	\$5.00
Dangerous dog registration	\$150.00
Dangerous dog registration renewal	\$85.00

County of Accomack, VA
 Tax and Fee Compendium
 Effective Date: 7/1/23

Rate or Fee Description	Rate or Fee
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GENERAL TAXES AND FEES - continued

Other Fees:

DMV Stop Fee	\$45.00
Law Library Fees	\$2.00
Land Use Application Fees	\$150.00
Returned Check Fee	\$25.00
Sign face changes and non-illuminated signs	\$50.00
Treasurer's Admin Fee - Delinquent Tax:	
Prior to Judgment	\$20.00
Subsequent to Judgment	\$25.00
Copies:	
8.5x11 Black and white, per page	\$0.10
8.5x14 Black and white, per page	\$0.15
11x17 Black and white, per page	\$0.20
8.5x11 Color, per page	\$1.00
8.5x14 Color, per page	\$1.50
11x17 Color, per page	\$2.00

PLANNING, BUILDING AND ZONING RELATED

Fees:

Residential Building & Structures (including manufactured homes):

New Construction:	
Per Square Foot	\$0.37
Minimum Fee	\$170.00
Remodeling and Alterations:	
Per Square Foot	\$0.28
Minimum Fee	\$126.00

Commercial Building & Structures (including manufactured homes):

New Construction:	
Per Square Foot	\$0.48
Minimum Fee	\$230.00
Remodeling and Alterations:	
Per Square Foot	\$0.37
Minimum Fee	\$190.00

Mobile Homes:

Per Square Foot	\$0.37
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Demolition of Buildings or Structures:

Residential	\$63.00
Commercial	\$63.00

Removal or Installation of Above-Ground or Under-Ground fuel storage tanks:

0-3000 gallon capacity	\$239.00
Each additional 1000 gallon capacity	\$53.00

Installation of radio or communication towers:

Up to 100'	\$239.00
Each additional 100'	\$95.00
Tower upgrades	\$190.00

Docks, piers, gabion baskets and bulkheads:

Up to 300 linear feet	\$190.00
Each additional 100 linear fee	\$25.00

Solar	\$170.00
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County of Accomack, VA
 Tax and Fee Compendium
 Effective Date: 7/1/23

Rate or Fee Description	Rate or Fee
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PLANNING, BUILDING AND ZONING RELATED - continued

Fees - continued:

Car ports:	
Residential	\$170.00
Commercial	\$230.00
Boat ramps & groins	\$240.00
Swimming Pools:	
Above-ground	\$90.00
In-ground	\$170.00
Reroofing-Adding one layer of roofing material to an existing roof	\$90.00
Moved Buildings	\$170.00
For other work not specifically listed the following permit fees will apply:	
Residential	\$130.00
Commercial	\$190.00
Certificate of Occupancy (except when issued in conjunction with a building permit):	
No inspection required	\$65.00
Inspection required:	
Per Square Foot	\$0.28
Minimum Fee	\$130.00
Appeals fee to the Board of Appeals	\$935.00
Administrative Fees:	
Lost Permit (reissue)	\$63.00
Permit amendment (reissue)	\$63.00
Change of use	\$105.00
Permit six month extension (maximum of two extensions)	\$65.00
For beginning construction prior to obtaining a building permit:	
First offense	\$105.00
Each offense thereafter	\$420.00
Reinspection Fee	\$75.00
State Code Academy Surcharge	2%
Refunds:	
Permit issued, no inspections	75%/\$61
Foundation inspection completed	50%/\$61
Framing and foundation inspection completed	25%/\$61
Erosion and Sediment Control Permit Fees:	
Commercial or non-commercial uses on less than two acres but greater than 2,500 sq ft	\$565.00
Commercial or non-commercial uses on two acres or more	
Base fee (includes subdivisions)	\$565.00
Each disturbed acre (includes subdivisions)	\$170.00
Resubmittal	\$115.00
Subdivision Review Fees:	
Up to ten lots:	
Base fee	\$250.00
Each lot (in addition to base fee)	\$23.00
Over ten lots or any subdivision that requires the construction of a new road	
Base fee	\$685.00
Each lot (in addition to base fee)	\$35.00

County of Accomack, VA
 Tax and Fee Compendium
 Effective Date: 7/1/23

Rate or Fee Description	Rate or Fee
PLANNING, BUILDING AND ZONING RELATED - continued	
Fees - continued:	
Subdivision Review Fees - continued:	
Fifty or more lots:	
Base fee	\$685.00
Each lot (in addition to base fee)	\$35.00
Groundwater review (in addition to base fee)	\$788.00
Wetlands Fees:	
Application fee (applicant is responsible for advertising)	\$320.00
After-the-fact wetlands application fee (applicant is responsible for advertising)	\$635.00
Required Advertisement Fee	\$140.00
Stormwater Management Ordinance:	
Civil penalty per violation (per day)	not to exceed \$32,500 not less than \$2,500 nor more than
Misdemeanor fine for violation	\$32,500
Individual permit or coverage under the general permit for areas within common plans of development or sale (except where identified differently):	
Chesapeake Bay Preservation Act land-disturbing activity	\$290.00
General/Stormwater Management - small construction activity/Chesapeake Bay Preservation Act land-disturbing activity (not subject to general permit coverage)/land clearing (single family detached residential structures within or outside a common plan of development or sale with land disturbance acreage less than five acres)	
	\$209.00
General/Stormwater Management - small construction activity/land clearing (areas within common plans of development or sale with land disturbance acreage less than one acre except for single family detached residential structures)	
	\$290.00
Land disturbance of 1 acre to less than 5 acres	\$2,700.00
Land disturbance of 5 acres to less than 10 acres	\$3,400.00
Land disturbance of 10 acres to less than 50 acres	\$4,500.00
Land disturbance of 50 acres to less than 100 acres	\$6,100.00
Land disturbance of 100 acres or more	\$9,600.00
Individual permit for discharges of stormwater from construction activities	\$15,000.00
Modification or transfer of individual permits or of registration statements for the general permit for discharges of stormwater from construction activities for areas within common plans of development or sale (except where identified differently):	
General stormwater management from construction activities/land clearing:	
Land disturbance of less than 1 acre, except for single family detached residential structures	\$20.00
Land disturbance of less than 5 acres, including single family detached residential structures within or outside a common plan of development or sale	\$20.00
Land disturbance of 1 acre to less than 5 acres	\$200.00
Land disturbance of 5 acres to less than 10 acres	\$250.00

County of Accomack, VA
 Tax and Fee Compendium
 Effective Date: 7/1/23

Rate or Fee Description	Rate or Fee
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PLANNING, BUILDING AND ZONING RELATED - continued

Fees - continued:

Stormwater Management Ordinance - continued:	
Land disturbance of 10 acres to less than 50 acres	\$300.00
Land disturbance of 50 acres to less than 100 acres	\$450.00
Land disturbance of 100 acres or more	\$700.00
Individual permit for discharges of stormwater from construction activities	\$5,000.00
Amusement Device Inspection Fees:	
Kiddie rides	\$17.00
Major rides	\$27.00
Spectacular rides	\$49.00
Zoning Fees:	
Zoning review	\$65.00
Special use permit	\$400.00
Conditional use permit	\$780.00
Variance application	\$400.00
Special use permit and variance application processed and presented at same time	\$530.00
Appeal decision of Zoning Administrator	\$400.00
Proposed rezoning change	\$980.00
Zoning ordinance amendment (plus impacted party notification cost if required by Code of V	\$440.00
Vacating any subdivision plat or any part thereof	\$270.00
Site evaluation (Chesapeake Bay Preservation Act or subdivision)	\$170.00
Administrative waiver or modification of the Chesapeake Bay Preservation District Requirem	\$125.00
Agricultural and Forestal District Application	\$535.00
Travel Trailer Park Fees:	
Base fee	\$340.00
Each lot if over 4 lots (in addition to base fee)	\$30.00
Sign Permit Fees:	
Less than or equal to 25 square feet	\$40.00
Each square foot in excess of 25 square feet	\$3.00
Face change or replacement (regardless of size or number of faces) (If fee calculated by Sign Permit Fee above is less than \$50.00 that fee shall be collected)	\$50.00
Painted Non-Illuminated signs under 100 sq. ft. (per face) (If fee calculated by Sign Permit Fee above is less than \$50.00 that fee shall be collected)	\$50.00
Mobile Home Park Fees:	
Base fee	\$340.00
Each lot if over 4 lots (in addition to base fee)	\$29.00
AccoMap Subscription Access Fee:	
Year 1	\$321.00
After year 1	\$107.00

County of Accomack, VA
Tax and Fee Compendium
Effective Date: 7/1/23

Rate or Fee Description	Rate or Fee
PLANNING, BUILDING AND ZONING RELATED - continued	
Fees - continued:	
Transcript Fees, per page	\$18.00
Document Fees:	
Comprehensive Plan	\$23.00
Zoning Ordinance	\$12.00
Subdivision Ordinance	\$7.00
Excerpts from Ordinances, for more than five pages, per page	\$0.60
GIS projects/maps copy fee	
Per square foot	\$2.50
Admin fee, per hour (billed in 15 minute increments)	\$40.00
GIS data on CD/DVD	\$2.00
GIS data on CD/DVD, mailed	\$10.00
VBMP Orthophotography - Single or partial jurisdiction	\$100.00
Copies (Planning):	
See General Taxes And Fees	
Electrical Permit Fees:	
Reinspection Fee (optional)	\$50.00
Residential Fees:	
New Construction:	
SFD up to 200 AMPS	\$150.00
SFD up to 400 AMPS	\$175.00
SFD up to 600 AMPS	\$200.00
Multi-Family – 1st Unit	\$150.00
Additional Units	\$100.00
Townhouses (each)	\$150.00
Modular SFD up to 200 AMPS	\$125.00
Pool Bonding/Rough/Final	\$125.00
Mobile Home:	
Service Only	\$95.00
Minor Alterations up to 25 Outlets (Additional Service Fee)	\$50.00
Service Upgrades:	
Up to 100 AMPS	\$75.00
Up to 200 AMPS	\$95.00
Up to 400 AMPS	\$110.00
Temporary Service	\$75.00
Minimum Permit Fee	\$75.00
Reinspection fee	\$75.00
Commercial Fees:	
Rough Wire Inspection:	
1 - 50 Outlets	\$65.00
Each Additional 25 Outlets	\$25.00
Final Inspection:	
1 - 50 Outlets	\$65.00
Each Additional 25 Outlets	\$25.00
First Outlet of 30 KW or Less	\$65.00
Each Additional 30 KW or Less	\$25.00
Motors/Generators/Transformers:	
Less than ½ HP/KW/KVA	\$25.00
½ to 10 HP/KW/KVA (each)	\$25.00
Over 10-30 HP/KW/KVA (each)	\$25.00

County of Accomack, VA
 Tax and Fee Compendium
 Effective Date: 7/1/23

Rate or Fee Description	Rate or Fee
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PLANNING, BUILDING AND ZONING RELATED - continued

Fees - continued:

Over 30-50 HP/KW/KVA (each)	\$25.00
Over 50 HP/KW/KVA (each)	\$25.00
Feeders and Sub Panels:	
Not over 200 AMPS	\$25.00
225 to 400 AMPS	\$40.00
Over 400 to 800 AMPS	\$65.00
Over 800 to 1200 AMPS	\$95.00
Over 1200 AMPS	\$120.00
Services/Meter Equipment/Motor Control Centers:	
100 to 200 AMPS	\$95.00
Over 200 to 400 AMPS	\$125.00
Over 400 to 1000 AMPS	\$175.00
Over 1000 AMPS	\$225.00
Temporary Construction Service:	
Up to 400 AMPS	\$95.00
Over 400 AMPS	\$125.00
Pool Bonding/Rough/Final	\$125.00
Heat Pump/Both Units	\$95.00
Minimum Permit Fee	\$95.00
Reinspection fee	\$95.00

AIRPORT RELATED

Rental Fees:

Ramp per night (single engine/twin engine) (fee waived with fuel purchase)	\$7.00/\$17.00
Ramp under 1 hour/over 1 hour (Jets under 12,500 lbs.) (fee waived with 50 gallon fuel purchase)	\$15.00/\$30.00
Ramp (Jets over 12,500 lbs.) (fee waived with 50 gallon fuel purchase)	\$50.00
Tie-down per month	\$46.00
Vehicle parking per month	\$36.00
T-hangar per month (interior/exterior)	\$174.00/\$200.00
Lobby per day	\$150.00
Conference room per day	\$50.00
Cleaning fee (if applicable)	\$200.00

County of Accomack, VA
 Tax and Fee Compendium
 Effective Date: 7/1/23

Rate or Fee Description	Rate or Fee
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PARKS AND RECREATION RELATED

Recreation Fees:

Volleyball (per team)	\$125.00
Youth Basketball (per participant):	
All Ages (Early Bird Fee)	\$35.00
All Ages (After Deadline)	\$40.00
Softball (per team):	
Women's Spring	\$350.00
Men's Spring	\$400.00
Men's Fall	\$300.00
Seniors	\$0.00
Youth Football (per participant):	
Ages 6 to 8	\$65.00
Ages 9 to10	\$65.00
Ages 11 to 13	\$65.00
Adult Soccer (per team)	\$110.00
Cheerleading (per team)	\$35.00
Football Clinic (per participant)	\$25.00
Summer Program (per participant)	\$75.00
Facilities Rentals (per day unless specified):	
Nandua Park	\$100.00
Arcadia Ball Field/Park	\$100.00
Sawmill Ball Field/Park	\$100.00
Facilities Cleaning Fee (if applicable)	\$200.00
Equipment Rentals (per day unless specified):	
Economy Package (Spacewalk, Cotton Candy, Popcorn and Snow Cone Machines)	\$550.00
Spacewalk (4 hours)	\$300.00
Snow Cone Machine	\$80.00
Popcorn Machine	\$65.00
Equipment Rental Cleaning fee	\$10.00
Lost or damaged pump fee	\$10.00
Tents (Per day)	
12'x20'	\$150.00
20'x20'	\$250.00
Outside of Accomack County additional fee	\$25.00
Sunday or Holiday additional fee	\$100.00
Chair	\$2.50

County of Accomack, VA
 Tax and Fee Compendium
 Effective Date: 7/1/23

Rate or Fee Description	Rate or Fee
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REFUSE DISPOSAL RELATED

Permits and Licenses:

Solid Waste Permits	\$25 plus bond/security deposit
New or Replacement Decal	\$7.20

Waste Disposal Fees:

General Tipping (Per Ton)	\$80.00
Car/Small Truck Tire (Per Tire)	\$2.00
Truck Tire (Per Tire)	\$5.00
Off Road Tire (Per Tire)	\$20.43
Surcharge for Tire on Rim (Per Rim)	\$2.00

WATER AND SEWER RELATED

Water and Sewer Fees:

County Buildings Complex (Per Year):	
Water and Sewer Service Charge	\$345.00
Water Service Charge	\$130.00
Sewer Service Charge	\$261.00
Central Accomack (Per Thousand Gallons):	
Water Service Charge	\$4.50
Sewer Service Charge	\$23.70
Wallops Research Park (Per Thousand Gallons):	
Water Service Charge	\$13.54
Sewer Service Charge	\$13.61
Connection fee:	
County Buildings Complex:	
Water:	
3/4" meter	\$500.00
1" meter	\$650.00
1 1/2" meter	\$900.00
2" meter	\$1,200.00
4" meter	\$2,000.00
6" meter	\$3,000.00
Sewer (Gallons Per Day)	\$2.50
Central Accomack:	
Water:	
3/4" meter	\$500.00
1" meter	\$650.00
1 1/2" meter	\$900.00
2" meter	\$1,200.00
4" meter	\$2,000.00
6" meter	\$3,000.00
Sewer (Gallons Per Day)	\$2.50
Wallops Research Park (Per Connection):	\$52,000.00
Reconnection fee	\$200.00
Late fee	10% 30 days
Returned check fee	\$25.00

**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 23rd day of March, 2023, that the following tax rates and personal property tax relief rates for Calendar Year 2022 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
Miscellaneous 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

Appropriations:	
Expenditures:	
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 Shelter	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	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 Economic 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 Subsidy	9,999

TABLE 2-CONTINUED
ACCOMACK COUNTY FISCAL YEAR 2024 BUDGET

Soil & Water Conservation District Operating Subsidy	21,154
Star Transit Operating Subsidy	291,152
Eastern Shore Groundwater Committee Operating Subsidy	65,021
E.S. Small Business Dev. Center Operating Subsidy	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 Subsidy	97,500
Operating/Capital Contingency	267,357
Set aside for employee classification/comp study	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 & Sewer Enterprise Fund	350,000
Total Expenditures	<u>78,061,099</u>
To Reserves:	
Transfer to Land fill Closure/Post Closure Reserve	813,455
Transfer to Rainy Day Reserve	867,000
Total Other Uses	<u>1,680,455</u>
Total Expenditures & Other Uses	<u>\$ 79,741,554</u>

Accomack County School 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	<u>71,159,341</u>
Appropriations:	
School Operating Fund	67,451,344
School Food Services Fund	3,707,997
Total Expenditures	<u>\$ 71,159,341</u>

Accomack County Economic Development Authority

Estimated Revenues & Other Sources:	
From County	<u>\$ 97,500</u>
Appropriations:	
Operating Fund	<u>\$ 97,500</u>

**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								
Back-up 9-1-1 Fire-EMS Dispatch Center	22-E911-001	n/a	649,000					649,000
Public Safety Radio Communications System	21-E911-001	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	n/a		150,000				150,000
Obstruction Removal-Land Services-Phase 4	20-Air-004	n/a		43,869				43,869
Obstruction Removal-Land Service-Phase 5	20-Air-005	n/a			37,761			37,761
Obstruction Removal-Land Service-Phase 6	20-Air-006	n/a				45,900		45,900
Obstruction Removal-Off-Airport Design	20-Air-007	n/a				70,000		70,000
Airport Total				193,869	37,761	115,900		347,530
Economic Development Authority								
Wastewater Study	24-EDA-001	n/a	160,000					160,000
Economic Development Authority Total			160,000					160,000
Finance								
Comprehensive Software Upgrade	08-CA-001	n/a	250,000					250,000
Finance Total			250,000					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-001	n/a	250,000	250,000				500,000
Northern Wastewater Service Area Study	15-PLN-002	n/a	0					0
Derelict Building Removal Program	14-PLN-001	n/a	150,000					150,000
Chincoteague 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	n/a	100,000	100,000	100,000	100,000	100,000	500,000
District Courthouse Carpet Replacement	23-PW-008	n/a	90,000					90,000

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 Repaving	23-PW-006	n/a	180,000					180,000
Pave Garage Parking Lot	23-PW-004	n/a	165,000					165,000
Walking Floor Waste Trailer	23-PW-003	n/a		155,000				155,000
963 Track Loader	23-PW-001	n/a			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	n/a	138,000					138,000
Debtor's Prison Repairs	19-PW-002	n/a	354,000					354,000
Deep Creek Dock - Paving	17-PW-002	n/a	126,500					126,500
Old NASA Ferry Dock Demolition	14-PW-003	n/a	13,900					13,900
Clerk's Office Fire Supression	09-PW-011	n/a	180,000					180,000
Broadway Landing Walkway	23-PW-012	n/a	231,000					231,000
Parking Lots Repaving	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	n/a	65,000					65,000
Sawmill 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/a	59,500					59,500
Replace Mobile 58-Road Tractor for STS	24-PW-012	n/a				178,500		178,500
Replace Mobile 48 - Small Dump Truck	24-PW-10	n/a		78,500				78,500
Replace Mobile 3 - Garage Service Truck	24-pw-009	n/a	72,000					72,000
Replace 210 Excavator at North Landfill	24-PW-008	n/a		435,000				435,000
Quinby Bulkhead and Pier Replacement	24-PW-007	n/a	427,000					427,000
Pave Grangeville Convenience Center - additional	24-PW-006	n/a	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					318,000
Folly Creek Commerical Dock Replacement	24-PW-003	n/a	80,000					80,000
Accomac Library-Front St Roof Repairs	24-PW-001	n/a	125,000					125,000
Greenbackville Harbor Parking Expansion	23-PW-016	n/a	275,000					275,000
Replace Roll-Off Truck	24-PW-013	n/a				275,000		275,000
Public Works Total			4,812,700	818,500	1,128,500	100,000	100,000	6,959,700
School Board								
Classroom Painting-CES	23-sch-001	n/a			92,000			92,000
Classroom Painting - KE5	23-sch-010	n/a					92,000	92,000
Classroom Painting - ME5	23-sch-009	n/a					92,000	92,000
Classroom Painting - AM5	23-sch-004	n/a				92,000		92,000
Classroom Painting - PE5	23-sch-003	n/a			92,000			92,000
Classroom Painting-CH5	23-sch-002	n/a				92,000		92,000
Football Field Bleachers AHS	21-sch-006	n/a			200,000			200,000
Kitchen Hood Replacement AHS	21-sch-002	n/a			50,000			50,000
NM5 Parking Lot Overlay	19-Sch-016	n/a		194,200				194,200
AMS, NMS, CH5 Site Lighting Upgrade	19-Sch-011	n/a				78,700		78,700
Façade Renovation-AHS	18-Sch-006	n/a					63,000	63,000
Classroom Painting-AHS	16-Sch-022	n/a		92,000				92,000
Classroom Painting-NMS	16-Sch-024	n/a		92,000				92,000
School Board Total				378,200	434,000	262,700	247,000	1,321,900
Social Services								
DSS Carpet Replacement	24-SS-001	n/a	68,000					68,000
Social Services Total			68,000					68,000
Transportation-VDOT								

**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	n/a		130,000				130,000
US 13 @ Route 648	21-RD-006	n/a		765,000				765,000
Route 179-Market Street Road	23-RD-001	n/a	1,729,000					1,729,000
Transportation-VDOT Total			1,729,000	895,000				2,624,000
GRAND TOTAL			18,263,700	2,535,569	1,800,261	478,600	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**



NOTICE OF PUBLIC HEARINGS
County of Accomack, Virginia
Fiscal 2023-2024 Estimated Budget & Tax Rates

A brief synopsis of the Operating and Capital Budget and associated tax rates for the County of Accomack for the 2023-2024 Fiscal Year was ordered published by the Accomack County Board of Supervisors at a meeting held on February 15, 2023. The Operating and Capital Budget is published for informational and fiscal planning purposes only. The Board of Supervisors will hold public hearings on the Accomack County budget and tax rates on March 15, 2023 at the Accomack County Administration Building, 23296 Courthouse Ave., Room 104, Accomack, Virginia at 6:30 P.M. Citizens have the right to submit oral or written statements on the estimated budget and tax rates. Any citizen having questions concerning the estimated budget or tax rates needing special assistance for the disabled may contact the County Administrator's Office by calling 787-5700 or 824-5444. A summary of the budget is available for inspection in the County Administrator's Office during normal business hours. This notice is published in accordance with Virginia Code Sections 15.2-2506 and 58.1-3007.

Consolidated General Government Estimated Budget

Estimated Revenues & Other Sources			Estimated Expenditures & Other Uses		
General Property Taxes	\$	39,394,775	General Government Administration	\$	6,294,581
Other Local Taxes		11,883,343	Judicial		2,281,038
Permits, Fees, & Licenses		472,403	Public Safety (includes law enforcement and jail)		19,333,127
Fines & Forfeitures		150,000	Public Works		10,257,701
Use of Money & Property		1,117,966	Health & Welfare		7,463,220
Charges for Services		4,805,907	Education (local share of public school division budget)		22,014,712
Miscellaneous Revenue		215,122	Education (Community College supplement)		41,028
Recovered Costs		242,705	Recreation & Cultural		2,013,249
From the Commonwealth		11,028,080	Planning & Community Development		2,838,112
From the Federal Government		2,747,905	Contingency/Nondepartmental		1,812,913
Total Estimated Revenues		72,058,206	Debt Service		3,711,418
From Use of Fund Balance, General Fund		5,482,262	Total Estimated Expenditures		78,061,099
From Fund Balance, Other Funds		2,201,086	"Rainy Day" Committed Fund Balance Addition		867,000
Total Estimated Revenues & Other Sources	\$	79,741,554	Landfill Assigned Fund Balance Addition		813,455
			Total Estimated Expenditures & Other Uses	\$	79,741,554

Accomack County School Board Estimated Budget

Estimated Revenues & Other Sources			Estimated Expenditures & Other Uses		
Charges for Services	\$	50,000	Instruction	\$	48,536,772
From Other Sources		2,556,068	Administration, Attendance, & Health		2,981,536
From the County		22,014,712	Pupil Transportation		4,458,074
From the Commonwealth		42,808,000	Operations & Maintenance		6,978,773
From the Federal Government		3,730,561	Food Services		3,707,997
Total Estimated Revenues & Other Sources	\$	71,159,341	Technology		4,199,681
			Transfers		296,508
			Total Estimated Expenditures and Other Uses	\$	71,159,341

Accomack County Economic Development Authority Estimated Budget

Estimated Revenues & Other Sources		Estimated Expenditures & Other Uses	
From the County	\$ 97,500	Planning & Community Development	\$ 97,500

Proposed Tax Rates per \$100 Valuation, Personal Property Tax Relief & Changes in User Fees

Tax Rates for Real Property, Mobile Homes & Renewable Energy Equipment	2021	2022	2023	Tax Rates for Personal Property & Machinery & Tools	2021	2022	2023
	Rate	Rate	Proposed Rate		Rate	Rate	Proposed Rate
Tax District:				For autos, trucks with gross weight of 7,500 lbs. or less, motorcycles, mopeds, all-terrain vehicles, off-road motorcycles, campers and other recreational vehicles:			
Atlantic	\$0.610	\$ 0.595	\$ 0.595	Atlantic	\$3.72	\$2.99	\$3.72
Greenbackville/Captains Cove Area	\$0.635	\$ 0.620	\$ 0.620	Metompkin	\$3.72	\$2.99	\$3.72
Metompkin	\$0.610	\$ 0.595	\$ 0.595	Lee	\$3.72	\$2.99	\$3.72
Lee	\$0.610	\$ 0.595	\$ 0.595	Pungoteague	\$3.72	\$2.99	\$3.72
Pungoteague	\$0.610	\$ 0.595	\$ 0.595	Chincoteague	\$3.63	\$2.90	\$3.63
Chincoteague	\$0.480	\$ 0.465	\$ 0.465	For all other taxable personal property:			
Personal Property Tax Relief % Rates	2021	2022	2023	Tax District:			
Personal use vehicles valued at \$1,000 or less	100%	100%	100%	Atlantic	\$3.72	\$3.72	\$3.72
All other personal use vehicles (Relief applies to first \$20,000 of value only)	40%	38%	38%	Metompkin	\$3.72	\$3.72	\$3.72
	2021	2022	2023	Lee	\$3.72	\$3.72	\$3.72
Other Fees	Rate	Rate	Rate	Pungoteague	\$3.72	\$3.72	\$3.72
Cigarette tax (per pack)(effective 7/1)	n/a	\$ 0.10	\$ 0.20	Chincoteague	\$3.63	\$3.63	\$3.63

Explanation of Personal Property Tax Rates Listed Above

In 2022, the taxable value of used cars garaged and taxed in the County rose by 22%. This unprecedented increase was part of a national trend that saw vehicle values rise due to limited supply, inflation and less production of new cars. It prompted the Virginia General Assembly to pass legislation authorizing localities to establish a separate classification of personal property for vehicles for taxing purposes thereby allowing localities to set reduced tax rates for this type of property; however, this legislation contained a sunset provision of December 2024 making it only temporary. The Accomack County Board of Supervisors used this newly granted authority to lower the 2022 tax rate from \$3.72 to \$2.99 on personal use vehicles in order to negate the additional tax burden that owners would have otherwise been subjected to without this action. For 2023, information has been obtained from J.D. Power indicating that used vehicles have resumed their customary annual decline in value as evidenced by a 22% average decrease county-wide. This decrease negates the escalation from the prior year and necessitates the tax rate be returned back to its 2021 level.



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