



County of Accomack, VA

Fiscal Year 2025 Adopted Budget Communication

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County of Accomack, VA

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Overview

The Accomack County Board of Supervisors adopted the County’s fiscal year 2025 (July 1, 2024 to June 30, 2025) Annual Fiscal Plan (aka County Budget) on April 1, 2024. The purpose of this communication is to highlight significant budget changes approved by the Board including the outcome of various funding requests received from departments and organizations both internal and external to County government. This communication also briefs affected parties of any funding related policies adopted by the Board that affects departments or other external entities.

- County departments
- Constitutional Officers
- External Organizations

Any requested increase in County funding not specifically cited as being approved in this summary is considered unfunded.

In addition to this Communication, internal departments and offices will receive line-item budgets prior to July 1, 2024.

The County’s Adopted Annual Fiscal Plan, the County’s “Official” budget document designed for transparency and communication to the public, will be available and posted on the County website when finalized.

Property Tax Rates/Fees

The real estate tax rates for Fiscal Year 2025 are decreased by 11.1 cents from the prior year in order to negate the impact of a projected 24% (on average) in taxable real estate values. Due to the 11.1 cents decrease in tax rate, the 2024 real property reassessment does not result in an effective tax increase. Greenbackville and Captain’s Cove Area Mosquito Control District special tax rate is also reduced by .01 cents.

Previously, for taxation purposes, airplanes were valued at 20% of average retail. With this budget and going forward, airplanes will be valued at 100% of average retail. The decrease from the 2023 maximum airplane tax rate of \$3.72 to the 2024 maximum airplane tax rate of \$0.75 offsets the increase in assessment from 20% to 100%.

The personal property tax rates will remain the same as FY24. The personal property tax rate for all taxable personal property was adopted at \$3.72 per \$100 of assessed value for Fiscal Year 2025.

The Personal Property Tax Relief credit for qualifying vehicles decreased from 38% in the prior year to 31% in the current year.

Below are the property tax rates adopted by the Board for calendar year 2024:

2024 Real Estate Tax Rates:

Chincoteague \$0.383 per \$100 of assessed valuation
Captains Cove/Greenbackville..... \$0.499 per \$100 of assessed valuation
All other County areas..... \$0.484 per \$100 of assessed valuation

2024 Airplane Tax Rates:

Chincoteague \$0.73 per \$100 of assessed valuation
All other County areas..... \$0.75 per \$100 of assessed valuation

2024 Personal Property Tax Rates:

Chincoteague \$3.63 per \$100 of assessed valuation
All other County areas..... \$3.72 per \$100 of assessed valuation

Personal Property Tax Relief % for personal use vehicles:

Valued at \$1,000 or less 100% of the assessed tax
Valued over \$1,000 31% of tax assessed on first \$20k of value

Approved with the FY25 budget is an enactment of an electronic summons system fee of \$5 and an increase in the Sawmill Park pavilion rental fee from the current rate of \$100 to \$250. A compilation of all County taxes and fees set forth in the FY25 budget can be found in the County’s Tax and Fee Compendium effective 7/1/24.

Employee Compensation

County workforce recruitment and retention is a current initiative of the County’s strategic plan. The adopted budget includes funding for a 1% general compensation increase for regularly scheduled County and “state supported” local positions effective 12/1/24. It should be noted that due to a latter state budget adoption of a 3% salary increase effective 7/1/24, the Accomack County Board of Supervisors followed suit and on 5/15/24 approved for the County’s regularly scheduled and “state supported” local positions to

receive the equivalent of the 3% general compensation increase effective 7/1/24 instead of the amount originally adopted. Also adopted with the budget was \$314,304 for the general fund for funds to implement the remaining 27% of the 2023 employee classification and compensation study. For the same purpose, \$19,281 was adopted for the Landfill fund and \$112,227 for the EMS fund. The remaining study implementation increase is also effective 7/1/24.

Employee Benefits

Employee Health Insurance: Employee health insurance premiums will increase approximately 7.5% for the new plan year beginning June 1. Costs associated with this increase will be shared by both the employee and employer based on the percentage each contributes towards the cost of their monthly insurance premium meaning that the County will, in most cases, pick up 80% of the cost increase.

In FY25, the add-on for dependent/spouse coverage remains constant at 50% and employee only coverage remains at 80% paid by the County.

Internal Department/Office Funding

Airport

The budget approved one-time funds in the amounts of \$10,000 for a pull behind sweeper. Also approved was operating funds for a leased utility truck (\$12,300), leased courtesy vehicle (\$9,600), and a leased fuel truck (\$20,000).

Building and Zoning

The FY25 budget included \$67,730 in operational funding for outsourcing electrical inspections (\$66,230) and uniforms (\$1,500). In accordance with the County's strategic plan, the department was granted \$150,000 for derelict building removal from capital funding.

Cooperative Extension

The FY25 budget included \$615 in operational funding to cover the local share of state approved wage increases.

County Administrator

In FY25, the Purchasing and Contracts Manager vacant FTE remains frozen within the County Administrator's office. Also, this fiscal year operational funding for seed funds for

field safety was approved for \$5,000. As part of the County's strategic plan, \$150,000 was set aside for child care expansion targeted exclusively at Northern Accomack.

County Assessor

The Assessor received \$3,000 in operating funds consisting of \$1,600 for an annual software upgrade and \$1,400 for a maintenance contract increase.

Electoral Board

The Electoral Board was budgeted an additional \$8,426 of operating funds and \$10,000 of capital funds. Operating increases included \$922 for Electoral Board salaries, \$800 for Electoral Board members training, \$2,904 for additional postage and \$3,800 for additional printing and binding. The \$10,000 capital funds are for staffing precincts during the Presidential election.

Finance

Additional operating funds were approved for \$67,134 in this budget cycle to be used for annual software billing (\$13,000) and additional annual audit costs and other professional services (\$54,134).

Human Resources

Human Resources' operating budget increased by \$19,000 for tuition for two positions to leadership programs and also \$10,000 for employee engagement initiatives as part of the County's strategic plan initiatives.

Information Technology

The budget provides an additional \$75,326 in operating funds. The operational increases consist of support and maintenance costs (\$53,326) and enterprise password management software (\$22,000).

Juvenile Probation

Additional operating funds were approved for \$7,000 in this budget cycle for a lease of a vehicle for the VJCCCA grant program.

Parks and Recreation

In the FY25 budget, Parks and Recreation received \$5,800 in operating funds for supplies and services, as well as \$90,000 in capital funds for the local share of the Sawmill Park playground expansion as part of the County's strategic plan (\$40,000) and senior programs and employee engagement events as part of the County's strategic plan (\$50,000).

Planning

Additional operational funding was approved for \$10,000 for trainings and certifications. \$385,000 of capital funds was also approved consisting of an acquisition of affordable housing site as part of the County’s strategic plan (\$250,000), comprehensive plan update (\$90,000), and land use ordinance diagnostic and update as part of the County’s strategic plan (\$45,000).

Public Safety

Public Safety’s Emergency Management received \$3,500 for an annual software increase and \$14,640 for a generator replacement in operational funding.

Public Safety’s Consolidated EMS Fund had \$49,000 in capital funds approved for ambulance equipment (\$19,000), washer/dryer installation (\$16,000), AED increase (\$2,000), and ARGO trailer replacement (\$12,000).

Public Works

Funding for the following initiatives was included in the adopted budget:

Description	Operating Funds	Capital Funds
General Fund:		
Circuit Courthouse landscaping design		5,000
Buildings and Grounds maintenance costs	8,000	
Buildings and Grounds pest control	24,000	
Buildings and Grounds maintenance service contracts	16,200	
Buildings and Grounds electrical services increase	13,400	
Buildings and Grounds leased equipment increase	36,500	
Buildings and Grounds leased vehicle	12,300	
Buildings and Grounds leased vehicle	12,300	
Buildings and Grounds maintenance supplies	25,000	
Buildings and Grounds zero turn mower replacement		29,000
Buildings and Grounds equipment fuel	3,600	
Buildings and Grounds gasboy fuel dispenser replacement		24,750
Buildings and Grounds water testing services	1,000	
Buildings and Grounds construction cost catalogs	1,500	
911 building kitchen exhaust fan		3,600
Buildings and Grounds small dump truck replacement		83,000
Buildings and Grounds waterworks building repainting		20,000
District Court boiler		103,400
County Administration downstairs bathrooms additional funds		170,000
Former Accomac Library renovations additional funds (Strategic plan initiative)		500,000

Description	Operating Funds	Capital Funds
General Fund:		
Docks and Ramps parking decals	8,600	
Docks and Ramps electrical services	6,000	
Docks and Ramps repair and maintenance supplies	12,000	
Old NASA ferry dock demolition		139,000
Hammocks dock breakwater and dock extension		150,000
Schooner Bay dock shoreline restoration		250,000
Solid Waste recycling services	71,000	
Solid Waste exterminator services	2,500	
Solid Waste water and sewer service	2,000	
Solid Waste staff training	1,000	
Solid Waste repairs and maintenance supplies	10,000	
Solid Waste equipment fuel	25,000	
Solid Waste equipment supplies	70,000	
Solid Waste maintenance and service contracts	500	
Solid Waste glass recycling containers		48,000
Solid Waste roll-off truck additional funds		150,000
Painter convenience center compactor		65,000
Litter Control fuel increase	2,500	
Litter Control/Sign Maintenance fuel increase	1,500	
Litter Control street sign material increase	250	
Total General Fund	\$ 366,650	\$ 1,740,750
Landfill Fund		
Fuel increase	37,000	
Repairs and maintenance	100,000	
General Fund overhead	135,818	
Service truck replacement	12,300	
DEQ compliance/monitoring		50,000
Small tractor for spray fields		69,500
South Transfer Station loader replacement		300,000
Total Landfill Fund	\$ 285,118	\$ 419,500
Water and Wastewater Fund		
Northern Accomack County wastewater needs (Strategic plan initiative)		2,500,000
HRSD connection for Whispering Pines (Strategic plan initiative)		250,000
Total Water and Wastewater Fund	\$ -	\$ 2,750,000

Registrar

The Registrar received \$20,950 in operational funds for part-time wages and part-time overtime wages (\$10,000), increased postage (\$2,904) and voting equipment software upgrades (\$8,046). The office was also provided \$5,280 in capital funds for security cameras (\$5,000) and increased cost of election ads (\$280).

Risk Management

A \$28,473 increase was granted to Risk Management to cover FY25 anticipated changes. The operating increase includes \$5,227 for Line of Duty Act premiums, \$3,324 for motor vehicle insurance, \$2,138 for property insurance, \$15,000 for professional services, and \$2,784 for various areas of insurance.

Victim Witness Program

Additional operational funding was approved for \$6,244 for operating expenses for the Victim Witness Program.

Rainy Day/Stabilization Fund

The adopted budget designated \$884,340 of unassigned General Fund balance to the Rainy Day/Stabilization Fund to assist with the Board's plan to increase it to the level recommended by the Government Finance Officers Association (GFOA) in future years.

Constitutional Offices

Clerk of Court

During this fiscal year, the Clerk of Court received an additional \$12,699 in operating funds for the Circuit Court consisting of \$12,199 for civil and criminal jury fees and \$500 for jury commissioner fees. Capital funds of \$50,000 for seed funds for addressing audit compliance and digitization of records was also approved for the Circuit Court.

Sheriff

Sheriff – Animal Control received \$75,000 in capital funding for a new vehicle.

Sheriff – Regional Animal Control facility received \$20,276 in operating funds for a part-time position.

Sheriff – Corrections was granted \$50,000 one-time funding for painting the walls and bars of the jail and \$10,000 for several jail toilet replacements.

Sheriff – Court Services had \$48,000 capital funds approved in the current budget for courthouse cameras.

Sheriff – Courthouse Security received an additional \$26,034 in the FY25 budget to cover excess cost of court security over security fee revenue.

Sheriff - Law Enforcement's additional capital funds were approved for \$98,600 for vehicles. Adopted operating costs consisted of increases for flock camera maintenance costs

(\$76,200), warranty costs (\$20,394), pawn system (\$2,800), utility pole utilization (\$780), memberships (\$400) and body camera maintenance costs (\$10,000).

Treasurer

The Treasurer's office received an operating fund increase of \$3,208 for postage increase and bill printing.

External Organization Funding

Accomack County School Board

Local funding for the School Division is dictated by a revenue sharing formula that allocates 52.2% of General Fund revenue from property taxes, other local taxes and non-categorical aid to public education. The result of this formula for FY25 yielded an additional \$1,099,112 in local funding for the School Division, bringing the total allocation to \$23,113,824.

Accomack County Social Services Board

Local funding for the Social Services Board will remain constant at \$944,084 in FY25 to cover the local share of costs.

Eastern Shore Public Library

The budget allocation to the library of \$798,025 for FY25 includes an increase of \$39,352 in operational funding for the Heritage Center, library staffing and regional agreement.

Volunteer Fire and Rescue Companies

The County supports 14 different volunteer fire and rescue companies through operational subsidies. The amount of the subsidy is dependent upon the services provided by each company and compliance with the County/Company funding agreement. The FY25 budget provides the following subsidies:

Company Name	Total
New Church	\$ 151,961
Greenbackville	159,961
Chincoteague	159,961
Atlantic	155,961
Saxis	159,961
Bloxom	159,961
Parksley	159,961
Tasley	151,961
Onancock	159,961
Melfa	159,961
Wachapreague	159,961
Painter	151,961
Oak Hall Rescue	151,961
Tangier	159,961
Total	\$ 2,203,454

Actual amounts contributed may vary from the above due to the fact that part of each subsidy is determined via a funding formula which uses actual property tax collections as one of its variables.

Other External Organizations

- The Accomack County Health Department received additional operational funding of \$15,185 to cover the local share of operating expenses. With this increase, the amount approved pursuant to the Health Department’s support agreement totals \$765,990 for FY25.
- The 911 Commission was granted a supplementary \$42,053 in operating funds. Actual amounts paid as the communication tax share may vary from the adopted amount due to the fact that the reimbursement formula uses actual County communication tax collections as one of its variables. The final 911 Commission FY25 budget is \$969,101 which includes \$236,250 for the communication tax subsidy and \$732,851 for a contribution subsidy.

Description	Operating Funds
County share of Frontline evaluation application annual costs	\$ 3,000
County share of Failsafe back-up system annual costs	5,000
County share of salary increases	5,675
County share of employee benefits/holiday related increases	18,947
County share of compensation study results	9,431
Total 911 Commission adoptions	\$ 42,053

- Subsidies (including operating and capital funds) for other external organizations provided in the adopted budget are as follows:

Organization	Adopted Budget FY24	Adopted Budget FY25
Accomack County Dental Program	\$ 30,971	\$ 30,971
A-N Planning District Commission	\$ 70,036	\$ 73,821
A-N Transportation District Commission	\$ 6,704	\$ 6,704
Assateague Public Beach (beach relocation)	\$ 50,000	\$ 50,000
Chincoteague Chamber of Commerce	\$ 30,916	\$ 25,000
E.S. Area Agency on Aging	\$ 28,430	\$ 28,430
E.S. Coalition Against Domestic Violence	\$ 40,000	\$ 40,000
E.S. Community College	\$ 41,028	\$ 91,028
E.S. Community Services Board	\$ 208,118	\$ 218,524
E.S. of VA Groundwater Committee	\$ 65,021	\$ 65,021
E.S. of VA Housing Alliance	\$ 9,215	\$ 29,215
E.S. of VA RC&D Council	\$ 9,999	\$ 0
E.S. Small Business Development Center	\$ 4,607	\$ 4,607
E.S. Soil and Water Conservation	\$ 21,154	\$ 21,154
E.S. SPCA	\$ 5,921	\$ 7,000
E.S. Tourism Commission	\$ 159,438	\$ 209,438
Economic Development Authority	\$ 97,500	\$ 10,000
Star Transit	\$ 291,152	\$ 355,258

Audit Requirement for External Organizations

All external organizations receiving County funding which are separate and distinct from the County of Accomack and not included in the scope of the County’s annual external audit are reminded that they must submit annual financial statements to the County Finance Department during the coming fiscal year.

What type of financial statements to furnish, audited or unaudited, is dependent on the amount of funds the organization receives from the County. The policy that outlines these requirements can be downloaded from the County Finance Department’s webpage at <https://www.co.accomack.va.us/departments/finance/financial-policies>.

Recap of Strategic Plan Goals Funded

The Accomack County Board of Supervisors set forth strategic plan goals and action items in late 2022. Multiple strategic plan goals were funded within the FY25 budget.

- The County set aside funding for wastewater needs in Northern Accomack. (Within Water and Wastewater Fund)
- An HRSD connection for Whispering Pines was appropriated. (Within Water and Wastewater Fund)

- The County continued a voluntary derelict building removal program. (Within Building and Zoning department)
- The County devoted funding to purchase property intended for a future affordable housing site. (Within Planning department)
- Funds were provided to review the County’s subdivision and zoning ordinances. (Within Planning department)
- Funding for the remaining 27% of the 2023 recommended employee compensation and class study and a 1% cost of living increase effective 12/1/24 was adopted within the FY25 budget. (Within employee compensation/contingency)
- The County set aside funding to implement employee focus group suggestions. (Within Human Resources department)
- Funds were provided for Phase 2 rehab of the old library building for use as County office space. (Within Public Works department)
- The FY25 budget approved funds for child care expansion targeted exclusively at Northern Accomack. (Within County Administrator department)
- New senior program funds were adopted within the current budget. (Within Parks and Recreation department)
- Funding for Sawmill Park playground expansion in order to become more accessible was approved. (Within Parks and Recreation department)