



Fiscal Year 2009



Annual Fiscal Plan
Adopted: April 14, 2008





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County of Accomack, Virginia

Fiscal Year 2009 Annual Fiscal Plan

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**County of Accomack
Virginia**

For the Fiscal Year Beginning

July 1, 2007

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Presentation to the County of Accomack, Virginia for the fiscal year beginning July 1, 2007.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.

The award is valid for a period of one year only. We believe our fiscal year 2009 Annual Fiscal Plan will conform to program requirements, and we will submit it to the GFOA to determine its eligibility for another award.

County of Accomack, Virginia

Principal Officials

Board of Supervisors

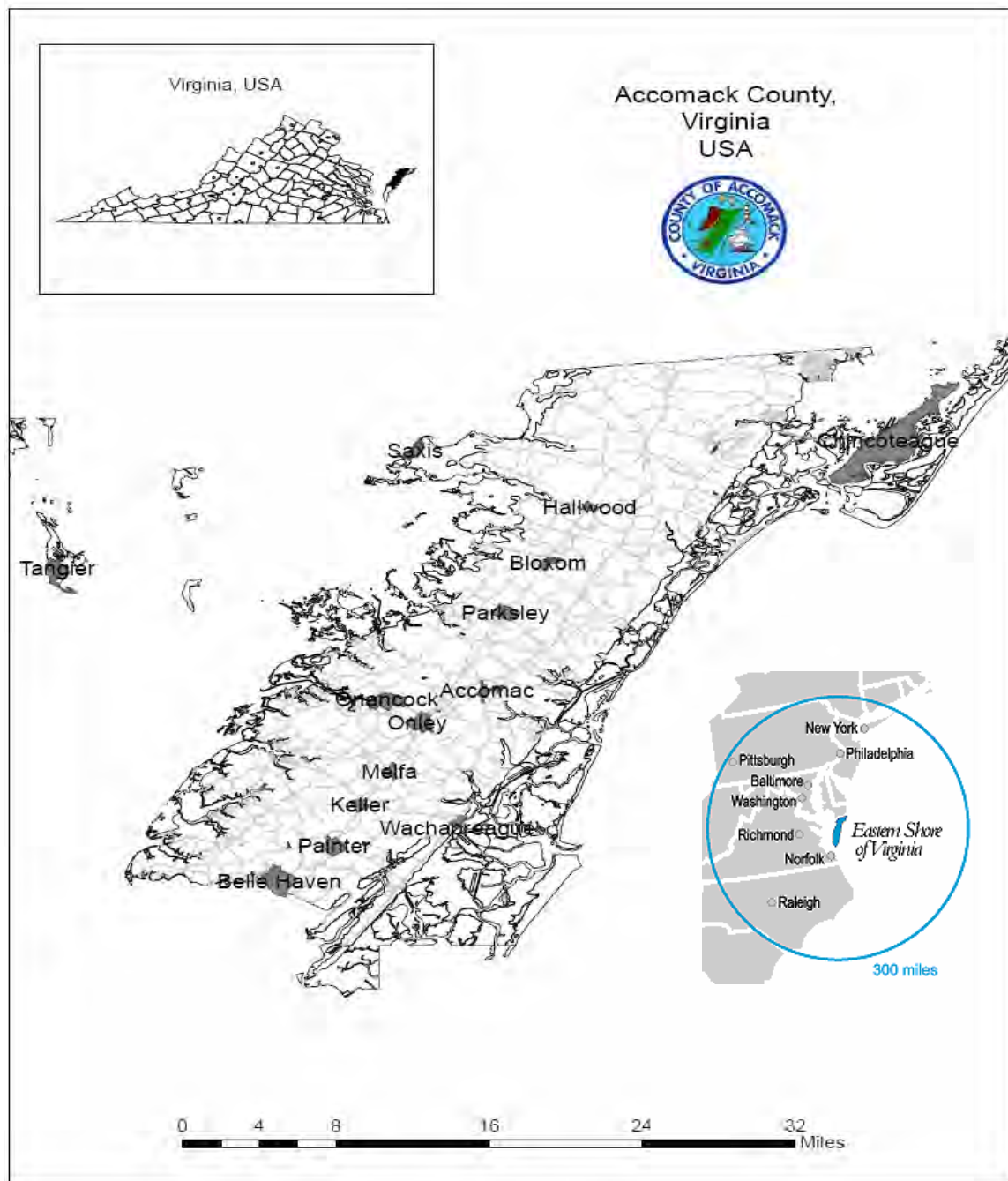
Ronald S. Wolff, Chairperson	Election District 2
Stephen D. Mallette, Vice-Chairperson	Election District 6
Wanda J. Thornton	Election District 1
Grayson Chesser	Election District 3
Sandra H. Mears	Election District 4
John C. Gray	Election District 5
Laura Belle Gordy	Election District 7
Donald L. Hart	Election District 8
E. Philip McCaleb	Election District 9

Constitutional Officers

Samuel H. Cooper	Clerk of the Circuit Court
Leslie A. Savage	Commissioner of the Revenue
Gary R. Agar	Commonwealth's Attorney
Larry J. Giddens	Sheriff
Dana T. Bundick	Treasurer

County Administrative Officers

Steven B. Miner	County Administrator
Mark B. Taylor	County Attorney
Brent A. Hurdle	Director of Assessment
David M. Fluhart	Director of Building & Zoning
Larry D. Forbes	Director of Economic Development
Reed M. Ennis	Director of Finance
William L. Allen	Director of Parks & Recreation
James M. McGowan	Director of Planning
Jason R. Loftus	Director of Public Safety
Stewart M. Hall	Director of Public Works

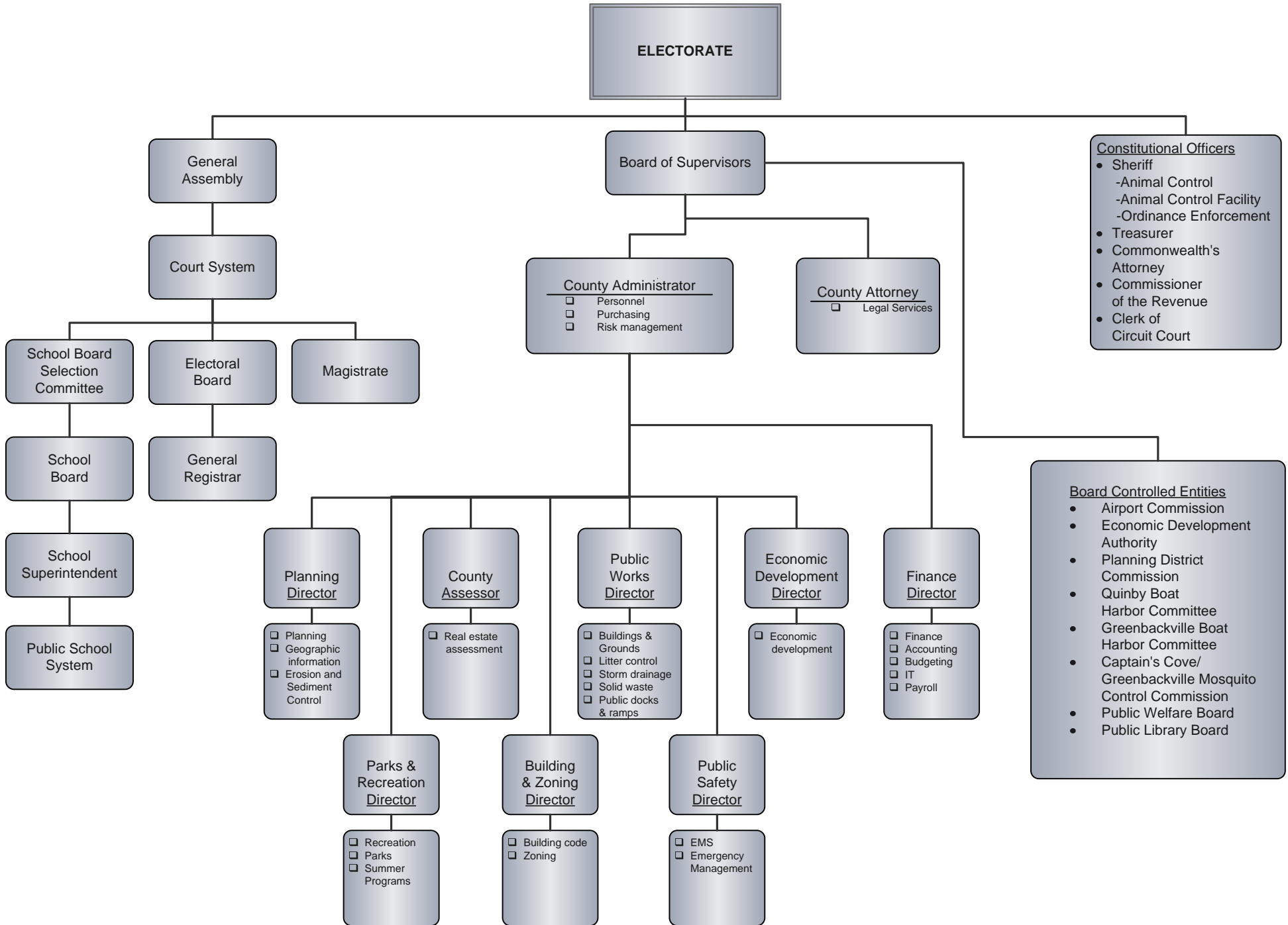


THE COUNTY

Accomack County is located on the Eastern Shore of Virginia, at the southern tip of the Delmarva Peninsula. This 662-square mile region (which consists of Accomack County and Northampton County) is bounded on the north by the Maryland state line, on the east by the Atlantic Ocean, and on the south and west by the Chesapeake Bay. The town of Accomac, the County seat, is located 77 miles north of Norfolk; 163 miles east of Richmond, the state capitol; 189 miles southeast of Washington, D.C.; and 339 miles south of Philadelphia, Pennsylvania.

Accomack County was chartered in 1634 and took its Algonquin Indian name which means "land beyond the water". The first recorded European visit to the area was by Giovanni De Verrancano in 1524. Captain John Smith explored the area in 1608, an English settlement was established in the area known as Accomac Plantation in 1614. The first Courthouse was in Onancock, which is one of the oldest towns on the Peninsula. In 1786, a new courthouse was constructed midway between the Atlantic Ocean and the Chesapeake Bay, establishing the current County seat of Accomac.

COUNTY OF ACCOMACK, VIRGINIA ORGANIZATION CHART



The following elements of the long-term vision for Accomack County were adapted from County's most current Strategic Plan:

- The rural character and natural beauty of the County will be preserved.
- Growth and development in the County will be well managed.
- The County will promote meaningful employment growth in sustainable agriculture, forestry, aquaculture and seafood as well as through business and industrial park development.
- The County will support education as the foundation of economic development.
- Affordable housing, cultural, and recreational opportunities will meet the needs of families, youth and young professionals.
- Route 13 will be an attractive travel corridor that serves the needs of residents, businesses and tourists.
- The County will use public resources wisely and efficiently to support service needs.



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Transmittal Section



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COUNTY OF ACCOMACK CENTRAL ACCOUNTING

Post Office Box 620
Accomac, Virginia 23301
(757) 787-5714
(757) 824-5444

Reed M. Ennis
Finance Director

June 30, 2008

Memorandum

To: Accomack Residents and other Interested Parties
From: Reed M. Ennis, Finance Director *Reed M. Ennis*
Subject: Adopted 2009 Fiscal Plan

Accomack's Board faced difficult decisions this year, beset by a faltering economy and unsure of the degree of energy inflation ahead. With property owners anxious about the reassessment and its impact on taxes there proved to be no sentiment in the community to support a tax increase. State funding cuts coupled with a mandate for significantly greater costs for education and other legislated mandates more than consumed available resources. It was not a year for initiatives.

Organization

Many who open a budget document are looking for specific information rather than beginning a book to be read from cover to cover. This plan is arranged to make it easy to find specific information. It contains both thumbnails of the pages and bookmarks to simplify navigation in addition to a detailed table of contents. The first few pages contain the principal officers of the county, a location map, an organization chart, and the long term vision of the Board of Supervisors. The Understanding the Budget sections begins with a "how to use" table that explains the contents of each section. Some key information you may be looking for is in the following sections available as bookmarks:

- Baseline policies and practices are in Organization Plans & Policies
- Major revenues and expenditures are in Financial Summaries
- Information on prior year actual, current year budget, and budget year estimated for revenues and expenditures is in Financial Summaries
- Revenues representing over 75% of the county's total are detailed in Revenue Analysis
- Projected changes in fund balances are in Financial Summaries
- Budgeted capital expenditures are in Capital Improvements Plan
- Debt obligations are detailed in the Statistical Section
- The activities and function of each department along with its requested and adopted budget and staffing is detailed in Fund Summaries
- County-wide staffing is in Financial Summaries
- The process for creating and amending the budget is in Understanding the Budget

Budget Priorities

There is a wealth of information in this document of how the funds are allocated but they fail to tell the story of how the budget became the allocation it is. There were four factors that drove the budget decisions for fiscal 2009. They were:

- The perceived local and national economy
The economy was perceived by the Board as being in a recession with no end in sight to increasing energy costs. Accordingly costs needed to be controlled and reserves preserved and increased where possible.
- A reassessment concluding
A reassessment of all real property in the county was concluding with the notices of the change in assessed value having been mailed. The current ratio of assessed value to selling price was 40% so the average value of a property doubled in value creating uncertainty and even fear among property owners over the amount of tax they could be paying.
- State budget cuts
The state had already cut many revenues to the county over the previous two years but at the end of the state's budget cycle the General Assembly added an additional 4% of unspecified cuts. These cuts were not known until near the end of the budget process. Approximately half of the cuts were in non-categorical revenues and mandated programs.
- Recalculation of the composite index
Schools in Virginia are jointly funded between the state and the locality with the ratio of state-local funding being determined by the composite index. The index is determined by a rather complex formula that is weighted heavily by the value of real property in each locality. The state conducts its own calculation of the assessment ratio in each locality to determine its estimate of property value independent of the locality's assessed values. The local share of the cost of education increased by 5% because of the recalculation of the index. The impact of the recalculation was not known until near the end of the budget process.

Additional local revenue to be allocated at the discretion of the Board was up by \$1.1 million compared with \$880,000 a year ago last year and \$1.1 million the year before. The administrator's budget provided for mandates but little else. It included a one cent rate increase on real property to address critical unfunded needs such as prisoner housing. Supporting information was provided to demonstrate that Accomack County's effective tax on real property was the lowest in the state among localities comparable for either population or median household income. Staff emphasized the need for additional revenue to maintain the momentum of the previous two years when the board addressed the needs identified in its strategic plan. There was the suggestion that while a 1 cent increase was sufficient to meet base requirements, 2 cents would provide a cushion for unanticipated events.

The adopted budget does not contain a tax increase, consistent with the Board's goal from the previous plan that, "*The county will balance growing service needs with the revenue available to fund those needs.*" Additional funding was provided to meet the minimum requirements of funding education in the amount of \$1.3 million compared with the originally proposed increase of \$567,000. Additional funds were also appropriated to the sheriff and to public works for gasoline and electricity. Funds were provided to replace all lost state non-categorical revenue cuts and to provide the minimum level of funding for all mandated programs. In order to provide these funds, the Board cut all locally funded General Fund non-personnel expenses by 5% in an across-the-board reallocation.

The adopted budget meets the minimum requirements and it minimally retreats from gains made over the past three years. The Board has addressed growth in the county by creating a Planning Department in Fiscal 2007, and in 2008 it has fully staffed the Building Department, it has created an Economic Development Department, and a Legal Services Department. The Fiscal 2009 Budget begins to staff the Assessor's Office with the Board studying whether to perform annual reassessments in-house.

Capital funds are continued to pay for several very important economic development benefits to the area. Funding is provided to continue the planning for Wallops Research Park adjacent to the N.A.S.A. Wallops Flight Facility that may be used to supply the International Space Station when the shuttle missions end. Funding is in place for a fourteen strand fiber optic loop running through the Eastern Shore connecting southern Maryland with Tidewater, Virginia to provide a redundant connection through the county including the Wallops facility. Funding is also in place to plan wastewater treatment in the county. The Board has begun deliberations and information-gathering on start-up costs including the most effective administrative structure to manage such a utility.

The Future

There are two areas of this document that deserve attention as indicators of where the county is headed, the Strategic Plan in the Appendix and the Financial Trends Analysis Section. The plan is an indicator of the Board's goals. The trends are an indicator of the financial capacity to meet them.



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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 to 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
Long-Term Vision	The future Accomack County we strive for.
Organization Plans and Policies	Provides a review of the factors that guide budget decisions. Strategic plans and financial practices are covered.
Financial Trend Analysis	Key financial health indicators.
Financial Summaries	Consolidated actual and budget information. Schedule of authorized full-time equivalents (FTE) and analysis of newly authorized FTE are also found in this section.
Fund Summaries	Department descriptions, actual and budget information and FTE history organized by fund and function. Major capital projects are detailed here.
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.

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. It arose 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

General fund is the chief operating fund of the County. It accounts for all resources that are 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

Understanding the Budget Section

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 that are legally restricted. These restrictions are generally imposed by grantors, ordinance or law. The following is a list of special revenue funds maintained by the County and the restrictions placed on them.

Fund	Restriction
Virginia Public Assistance Fund	Resources restricted by grantor for use on welfare and related programs.
Comprehensive Youth Services Fund	Resources restricted by grantor 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.
Atlantic District Fire and Rescue Fund	Property tax levied on residents of Atlantic district for use on fire and rescue services provided in that district.
Metompkin District Fire and Rescue Fund	Property tax levied on residents of Metompkin district for use on fire and rescue services provided in that district.
Lee District Fire & Rescue Fund	Property tax levied on residents of Lee district for use on fire and rescue services provided in that district.
Pungoteague District Fire and Rescue Fund	Property tax levied on residents of Pungoteague district for use on fire and rescue services provided in that district.
Consolidated Emergency Medical Services Fund	Property tax levied on all 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 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.
Fire Programs Fund	Resources restricted by grantor for use on fire training and other related uses.
Hazardous Materials Response Fund	Resources restricted by grantor 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 grantor for use on housing rehabilitation and construction.

Understanding the Budget Section

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 funds. The name and purpose of this fund is listed below.

Fund	Purpose
County Capital Projects Fund	This fund is used to account for general capital projects with an estimated cost of \$25,000 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. The name and purpose of this fund is listed below.

Fund	Purpose
School Debt Service Fund	This fund is used as a sinking fund to pay long term debt associated with school construction. Resources from a special property tax levy are set aside to pay current and future principal and interest.

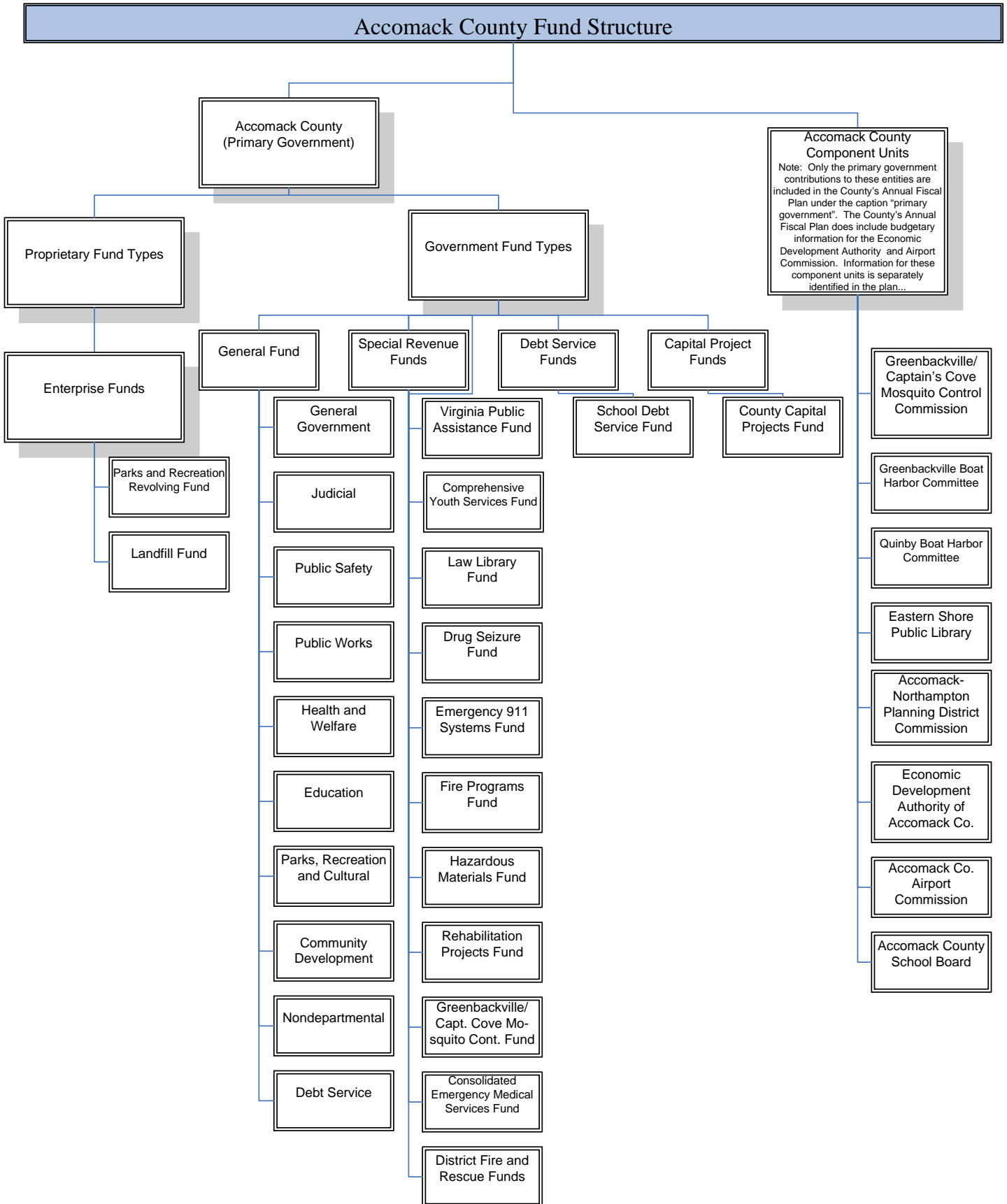
Proprietary Fund Types

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

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 two enterprise funds are listed below.

Fund	Purpose
Parks and Recreation Revolving Fund	This fund is used to account for parks and recreation events which are financed in whole or in part by user fees.
Landfill Fund	This fund is used to account for the operations, closure, post-closure and construction of the County's North and South Landfills which are financed primarily from user fees.



Accomack County Component Units
 Note: Only the primary government contributions to these entities are included in the County's Annual Fiscal Plan under the caption "primary government". The County's Annual Fiscal Plan does include budgetary information for the Economic Development Authority and Airport Commission. Information for these component units is separately identified in the plan...

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

Component Units

Component Units are legally separate entities that 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 eight component units. They are the Accomack County School Board, Accomack County Economic Development Authority (previously known as the Industrial Development Authority), Accomack County Airport Commission, 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. Only the local contributions to these entities are included in the County's Fiscal Plan under the caption "Primary Government". The County's Fiscal Plan does include budgetary information for the Economic Development Authority and Airport Commission. This information is shown separately from the Primary Government.

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. It is the intention of the Board of Supervisors that appropriations for capital projects continue until completion of the project.

The Comprehensive Annual Financial Report (CAFR) 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 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, the County may amend its adopted budget.

Amendments that exceed one percent of the total expenditures as shown in the adopted budget or the sum of \$500,000, whichever is lesser, must 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 during such meeting on the proposed budget amendment.

Appropriations are made at the departmental or fund level. Department Heads are authorized to make budget transfers within 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

Understanding the Budget Section

County officials to review, select, and prioritize organizational goals. It requires elected officials to weight the needs of their constituency against the cost of providing services. These are all difficult decisions that can prove to be very time consuming.



The Code of Virginia requires "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 early December, 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 are set for the first semi-annual installment of real estate tax due in June. During this same timeframe, updates to the County's CIP also take place.

BUDGET CALL: TIME FRAME EARLY DECEMBER

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 request into two categories, operating funds and capital funds.

The operating funds category includes wages, benefits, contractual services, supplies and other operating expenditures. 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 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.

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 \$25,000 qualify for inclusion in the County's CIP.

BUDGET AND CIP DEVELOPMENT: TIME FRAME EARLY JANUARY TO EARLY FEBRUARY

All operating and capital expenditure funding requests are collected and reviewed by the Central Accounting Department. This department also prepares the revenue forecasts, debt analysis and other schedules as needed.

All of this information is then incorporated into a preliminary budget document and CIP. Budget data contained in the preliminary budget document is presented using two different scenarios.

The first scenario, known as the "Base Budget", is essentially the previous years adopted expenditure budget

Understanding the Budget Section

combined with current revenue projections. The expenditure budget, under this scenario, only differs from the prior year budget in that existing employee benefit costs have been adjusted to current cost and previous year budget amendments determined to be recurring in nature have been incorporated.

The second scenario, known as the "Requested Budget", combines current revenue projections with all requested expenditure increases submitted by departments and agencies.

Representatives of departments or agencies requesting additional operating or capital funds are then scheduled to present their justifications for increases in funding during a meeting with the County Administrator, Finance Director and Deputy Finance Director. Changes recommended by the County Administrator are made and a proposed balanced budget document and CIP are produced. The County's management team is presented with these documents to demonstrate the difficulties faced.

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: TIME FRAME LATE FEBRUARY TO EARLY 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 then begins the process of ensuring their goals and directives are included in both documents. Once this process is complete, the budget and CIP are ready to be advertised in the local newspaper

PUBLIC HEARING: TIME FRAME EARLY APRIL

The Code of Virginia requires a public hearing to be conducted in order to obtain citizen comments on the advertised budget and CIP. Generally, 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, the public hearing regarding the advertised budget may have to be advertised at least 30 days prior to the hearing date. Once the hearings are concluded, the Board must wait at least seven days before adoption can take place.

BUDGET ADOPTION: TIME FRAME: MID APRIL

The Board may adopt the advertised budget and CIP at any time after public hearing requirements have been observed. The County may even reduce the advertised budget but cannot increase it without an additional public hearing. Once the budget and CIP are adopted, two other items need to be addressed.

First, the Board must set property tax rates.

Second, the Board must adopt an Appropriation Resolution. An appropriation is essentially the legal authorization to spend budgeted expenditures. 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: TIME FRAME: LATE APRIL TO EARLY MAY

Real estate tax bills are mailed reflecting the new tax rates adopted.



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Budget Calendar Section



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Fiscal Year 2009 Budget Calendar

The following calendar recaps dates on which significant milestones were achieved during the annual fiscal plan development process.

October 2007

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	1	2	3	4	5	6
7	8 Capital Improvements Plan (CIP) request sent to departments	9	10	11	12	13
14	15	16	17	18	19	20
21	22 CIP submissions due to Central Accounting Office	23	24	25	26	27
28	29	30	31			

November 2007

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				1	2	3
4	5	6	7 CIP presented to Planning Commission	8	9	10
11	12	13	14	15	16	17
18	19 CIP advertisement sent to local newspaper	20	21 1 st CIP advertisement published	22 Holiday	23 Holiday	24
25	26	27	28 2 nd CIP advertisement published	29	30	

December 2007

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
						1
2	3	4	5 Public Hearing for CIP held by Planning Commission	6	7 Budget call issued to departments and agencies	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23 30	24 31	25 Holiday	26	27	28	29

January 2008

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
		1 Holiday	2 Budget submission deadline	3	4	5
6	7 Budget submissions reviewed/ Proposed budget document prepared	8	9	10	11	12
		→				
13	14	15	16	17	18 Holiday	19
		→				
20	21 Holiday	22	23	24	25	26
		→				
27	28	29	30	31		
		→				

February 2008

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
					1	2
3	4 Administrator and Central Accounting budget meeting held	5	6	7	8	9
10	11	12	13	14 Administrator and Central Accounting budget meeting held	15	16
17	18 Holiday Town Hall style budget meeting with Chairperson held	19	20 Regular Board of Supervisors meeting held/School Board budget request received	21 County Administrator' s proposed budget presented to Board	22	23
24	25	26 Board of Supervisors budget work session held	27	28	29	

March 2008

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
						1
2	3	4 Budget work session held	5	6 Proposed budget, tax rates and CIP sent to newspaper	7 Proposed budget, tax rates and CIP posted at meeting place	8 Proposed budget, tax rates, fees and CIP advertised
9		11	12	13	14	15
<i>Note: The Code of Virginia requires 30 days between the advertisement & the Public Hearing.</i>						
16	17	18	19 Regular Board of Supervisors meeting	20	21	22
23 30	24 31	25	26	27	28	29

April 2008

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
		1	2	3	4	5
6	7 Public Hearing Held on Budget and CIP By Board of Supervisors <i>Note: The Code of Virginia requires 7 days between public hearing & budget adoption.</i>	8	9	10	11 Budget solutions discussed with Board Chairperson	12 Meeting to brief departments and agencies on budget reductions
13	14 Budget discussion/ Adopted tax rates, CIP and budget	15	16 Regular Board of Supervisors meeting	17 Final tax bill processing started	18	19
20	21	22	23	24	25	26
27	28	29	30 External government organizations notified of appropriations			

May 2008

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				1	2	3
4	5 Mail 1 st installment of real property tax bills	6	7	8	9	10
11	12	13	14 Constitutional officers briefed on adopted budget and budget management tools	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

June 2008

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	2 County department heads briefed on adopted budget and budget management tools	3	4	5 1 st installment of real property taxes due	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

Organization Plans & Policies Section



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STRATEGIC PLANNING

Planning is critical to the success of any organization. Both the County's long-term and short-term planning is dictated by its Strategic Plan. The purpose of the Strategic Plan is to:

- Identify high priority policy and spending initiatives for the County; and,
- Focus a significant portion of the Board and staff time and county resources on achieving the priority goals and benchmarks set forth in the plan.

From a long-term perspective, the strategic plan defines the priority action areas to be pursued over the next three years. From a short term perspective, it identifies the specific goals, actions and benchmarks for addressing these priorities on an annual basis.

The Strategic Plan also guides the County's annual budget process because in order to carry out plan goals, resources both financial and human must be committed. Sometimes these resources are available and simply require reallocation. Other times they must be generated in the form of new revenue streams.

The following goals were extracted from the County's most recent Strategic Plan. Some of the actions needed to achieve these goals have already been completed while others are still in the planning stages.

Goal: Adopt the County Comprehensive Plan and ordinances needed to support the plan.

History: Continued from previous Strategic Plan

Goal: Establish strategically located solid waste convenience centers to improve the efficiency and effectiveness of solid waste collection in the County.

History: Continued from previous Strategic Plan

Goal: Develop centralized wastewater treatment capacity in key locations to address economic development and environmental quality concerns.

History: Continued from previous Strategic Plan

Goal: Expand the Capital Improvement Program (CIP) for the County to include education and update it annually.

History: Continued from previous Strategic Plan

Goal: Develop an annual real estate assessment schedule to be conducted by staff.

History: Continued from previous Strategic Plan

Goal: Continue to integrate the goals and actions of the strategic plan into budgeting, staffing, performance review, and other planning a decision-making as appropriate.

History: Continued from previous Strategic Plan

Goal: Improve surface and ground water quality on the Seaside.

History: New Goal

Goal: Provide comprehensive, equitable fire and emergency management services throughout the County.

History: New Goal

Goal: Increase the availability of quality affordable housing.

History: New Goal

Strategic Planning – continued

Goal: Promote concern for a sense of place and quality of life.

History: New Goal

FINANCIAL PRACTICES

The County has recognized the need to observe financial practices that enable the County to preserve its sound financial position. A brief overview of each of these practices is detailed below.

Balanced Budget: It is the County’s practice to adopt annual budgets where the sum of estimated net revenues and appropriated fund balances is equal to or exceeds appropriations.

Use of One-Time Revenues: County operating expenditures such as personnel, utilities, supplies and routine equipment replacement are funded only through annually recurring revenues. One-time revenues are used solely to pay for one-time expenditures or establish reserves.

Reserve Accounts: The County maintains a reserve in excess of 5% of General Fund revenue to assure routine cash requirements are met and to provide available funds in the event of an emergency such as a natural disaster.

Undesignated Fund Balances: It is the County’s practice to use year end savings (General Fund undesignated fund balance) for capital expenditures or other one-time expenditures in the ensuing fiscal year.

User Fees: Whenever possible, the County utilizes user fees to cover the cost of specialized programs or services. Rates are developed to recover the full cost of the program or service including direct and indirect costs. The County regularly reviews its user fees to determine whether increases or decreases are warranted. Typically, this review takes place during the budget development process.

Debt Policy: 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. The County reviews its debt and debt service levels during the resource allocation phase of the budget process to assure that funding levels are sustainable over the term of the debt. The County funds school debt service, which makes up the majority of the County’s debt service, via a special property tax. This property tax is levied on all residents solely for the repayment of school debt. It is the County’s practice to increase this levy as new debt is issued thus ensuring debt requirements will not adversely effect future operations.

Financial Trends Analysis Section



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Purpose

Financial trend analysis provides County citizens, elected officials, management and other stakeholders with information that is useful for monitoring the County’s financial health. When observed over time, trend analysis can give early warning of emerging problems or identify the effects of positive corrective actions that have occurred. From a management perspective, financial trend analysis is useful in both strategic planning and resource allocation which is why the County has included it as part of the County’s Fiscal Plan.

Methodology

The County’s financial trends were based on the Financial Trend Monitoring System developed by the International City/County Management Association (ICMA). This system contains thirty-six indicators for measuring a County’s financial condition. The County has selected eleven of these indicators because of their relevance to the County’s operations or structure. The County will provide additional indicators as conditions warrant.

Source

All financial and budget data was obtained from the County’s Annual Financial Report (CAFR) which is audited by independent auditors. Consumer Price Index (CPI) data was obtained from the U.S. Department of Labor Bureau of Labor and Statistics. The County uses CPI data for the month of June to coincide with the end of the County’s fiscal year. Population estimates were obtained from the U.S. Census Bureau.

Organization

Financial trends are grouped into five sections. They are revenue indicators, expenditure indicators, operating position indicators, debt indicators, and community needs/resources indicators. A description of each financial trend is included along with comments and whether the trend is considered positive, negative or mixed.

Ratings

One of the following ratings has been assigned to each indicator:

Favorable	The trend is positive with respect to national criteria.
Caution	This rating indicates that a currently favorable trend may negatively change because of a future event.
Warning	This rating indicates that a trend has changed from a positive direction to a negative direction.
Unfavorable	This trend is negative and there is need to take corrective action.

Definitions

Net operating revenues – Revenues of the County’s General Fund, special revenue funds and debt service funds less interfund transfers. Revenues reported in capital project funds are excluded from this computation.

Net operating expenditures – Expenditures of the County’s General Fund, special revenue funds and debt service funds less interfund transfers. Expenditures reported in capital project funds are excluded from this computation.

Governmental Funds – Include the General Fund, Special Revenue Funds, Debt Service Funds and Capital Projects Funds.

Total Tax Levy - The total tax levy is equal to the original tax levy plus supplements minus abatements.

Debt Service - The amount of principal and interest paid on long-term or short-term debt. Long term debt includes bonds, notes and capital leases.

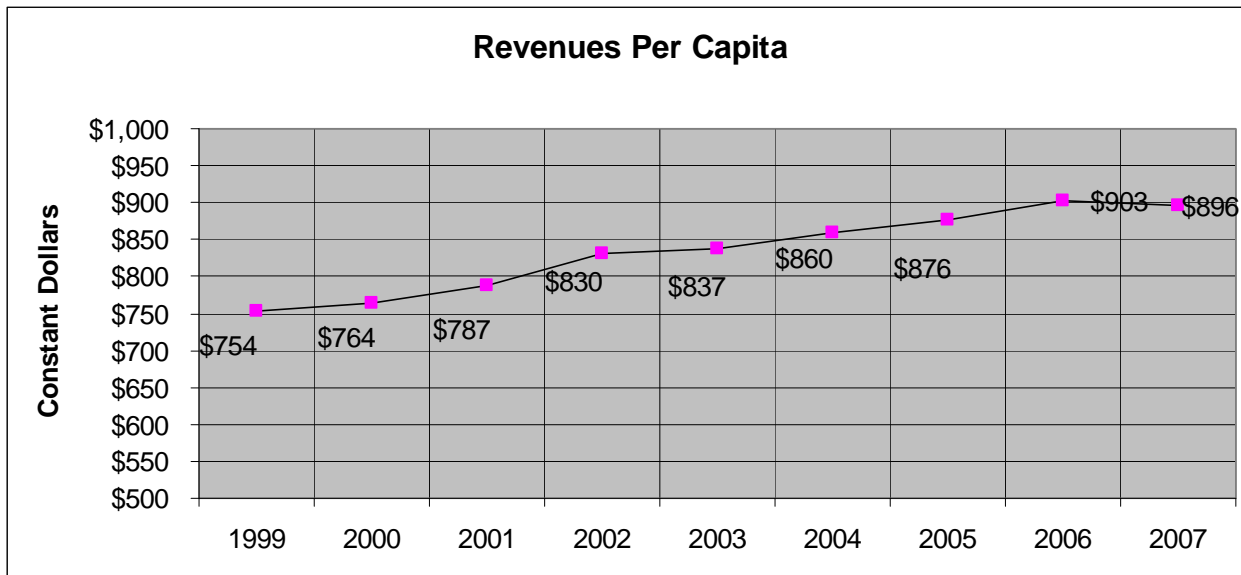
Revenue Indicators

Indicator 1: Revenues per Capita

Trend: Warning. Revenues per capita reflect a slight decrease from fiscal year 2006 to 2007. This marks the first time in the last nine fiscal years that there was not an increase in per capita revenue.

Description: Revenues per capita show changes in County revenues relative to changes in County population and changes in inflation. In theory, as population increases, service demand increases proportionately; therefore, per capita revenues should remain at least constant in real terms. If per capital revenue decreases, the County will not be able to maintain existing service levels without cost reductions or new revenues sources.

Formula: County net operating revenues adjusted for inflation / County population.



Comments: Three primary factors can be sighted as the major reasons for a decrease in revenues per capita from fiscal year 2006 to 2007. They are:

- State mandated telecommunication tax reform
Prior to Fiscal Year 2007, taxation of the telecommunication industry was controlled and administered at the local level. State reform removed the County’s authority to tax this industry instead opting to replace all local taxes on it with a State administered and controlled sales and use tax. Revenue from the State sales and use tax was to be share with localities and was suppose to be revenue neutral. This was not the case as evidenced by an 8% reduction in actual dollars from fiscal year 2006 to 2007.
- Declining- real estate market
Although the County did not conduct a County-wide reassessment of real property in Fiscal Year 2007, the effects of decreasing real property sales had a significant impact on County revenues. Revenues from recordation taxes and other real estate dependent permits decreased by 20% on an actual basis from fiscal year 2006 to 2007.
- Impact of reductions in the assessed value of the County’s largest taxpayer

Financial Trend Analysis

Reduction in the assessed value of the County's largest taxpayer was the primary factor in a 31% decrease in public service corporation property taxes from fiscal year 2006 to 2007.

All three of these factors were addressed in the County's fiscal year 2008 adopted budget.

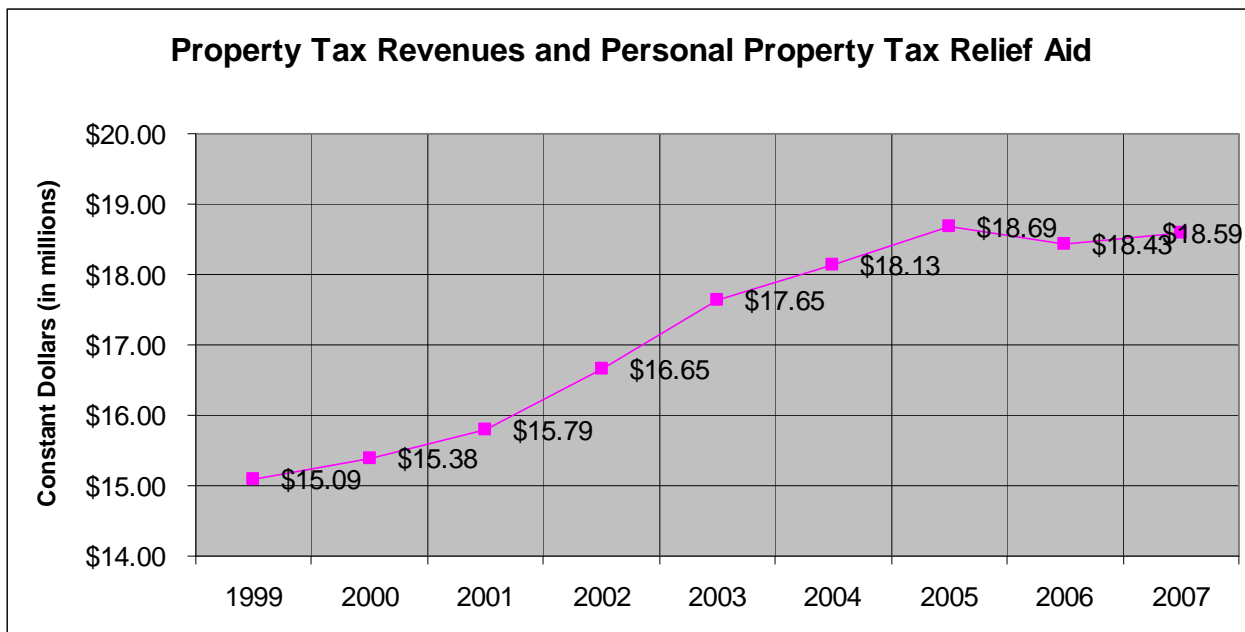
Indicator 2- Property Tax Revenues

Trend: Caution. Property taxes and related PPTRA revenue in constant dollars rebounded from their only decrease in fiscal year 2007 however they are still below 2005 levels.

Description: Property tax revenue in constant dollars is one of the more important financial indicators. Property taxes represented approximately 68% of revenue derived from local sources in Fiscal Year 2007. A decline in this revenue may indicate a number of potential problems such as declining property values, inability of property owners to pay taxes, inefficient assessment practices, etc.

It should be noted that in 1998, the Virginia General Assembly passed the Personal Property Tax Relief Act (PPTRA). The intent of this legislation was to gradually eliminate personal property taxes levied by local governments. The PPTRA provided tax relief to citizens via a tax credit on the citizen's tax bill. Prior to fiscal year 2007, the amount of credit was determined annually by the General Assembly and any lost tax revenue was reimbursed by the Commonwealth. Beginning in fiscal year 2007, the State capped the amount of lost revenue it would reimburse localities for in turn allowing localities to determine annually the amount of tax relief it could provide based on the State's reimbursement. PPTRA reimbursements from the Commonwealth combined with property tax revenues in the trend calculation below in order to allow comparison.

Formula: Property tax revenue adjusted for inflation + PPTRA reimbursements adjusted for inflation.



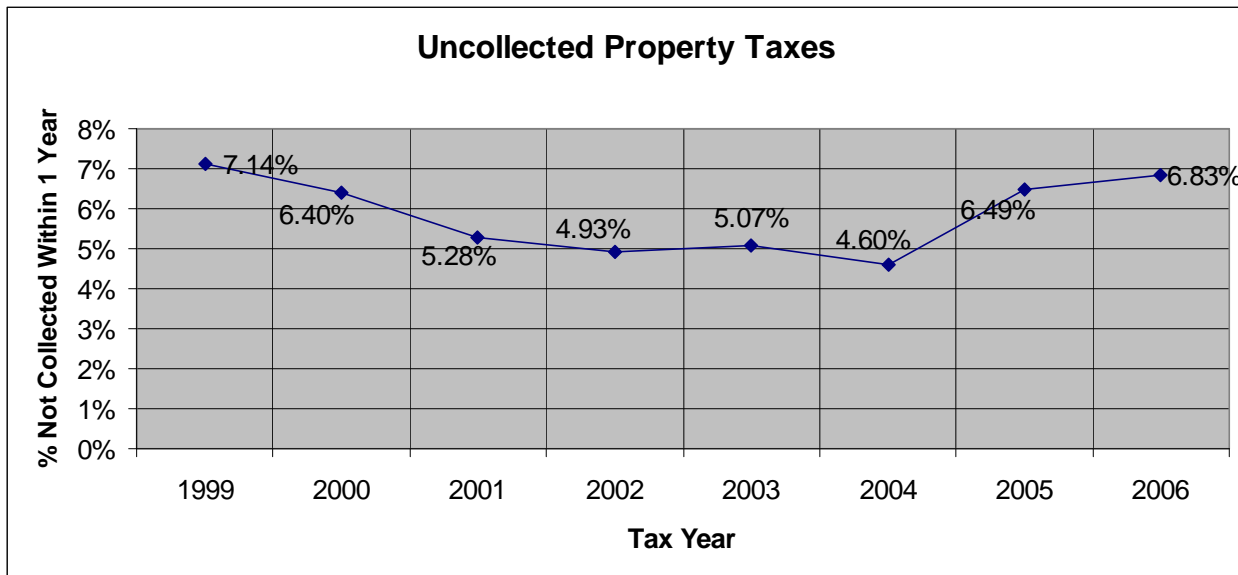
Comments: Property tax rates were increased in fiscal year 2007 which allowed the County to once again report an increase in property tax revenue and related PPTRA in constant dollars. It should be noted that most of the growth in property tax revenue has been attributed to new residential construction and increases in personal property value. The County has conducted only one reassessment of real property in the nine years measured.

Indicator 3: Uncollected Property Taxes

Trend: Unfavorable. The County’s delinquency rate has exceeded the 5% credit agency benchmark six out of the eight years measured.

Description: A percentage of property taxes are not collected because of an owner’s inability to pay. Other factors such as collection methods and the economy also play a major role in the County’s delinquency rates. Credit rating agencies assume that a local government normally will be unable to collect from 2 to 3 percent of its property taxes within one year of the tax due date. Uncollected tax rates exceeding 5% or two consecutive years or more of increasing delinquency rates are considered negative indicators. A negative indicator can signal potential problems in the stability of the tax base or is indicative of systemic problems with local tax collection efforts.

Formula: Outstanding delinquent taxes one year after due date (excluding penalty & interest) / total tax levy.



Comments: The County has traditionally relied on collections tools such as vehicle decal withholding, State Department of Taxation debt set-off collection program and third party attorneys to collect delinquent taxes. In fiscal year 2006, the Treasurer began using distress to collect delinquent real estate taxes. Treasurer liens and Departmental of Motor Vehicle (DMV) stops, commonly used in other jurisdictions, are not currently being utilized. More aggressive tax collection policies will need to be implemented if the County intends to reverse this trend.

Delinquent taxes for tax years 2001-2006 are as follows:

Tax Year	Tax Due Date	Amount Outstanding At 12/5/2007
2006	12/2006	\$ 1,394,363
2005	12/2005	998,196
2004	12/2004	733,616
2003	12/2003	637,425
2002	12/2002	511,438
2001	12/2001	439,612
	Total	\$ 4,714,649

Future Issues: Substantial planning and coordination will be needed as the County moves toward elimination of the vehicle decal in order to ensure the delinquency rate does not increase. Vehicle decal withholding is the County’s primary personal property collection tool. Without a replacement collection tool such as the DMV stop in place prior to elimination of the decal, further deterioration in the county’s collection rate is inevitable.

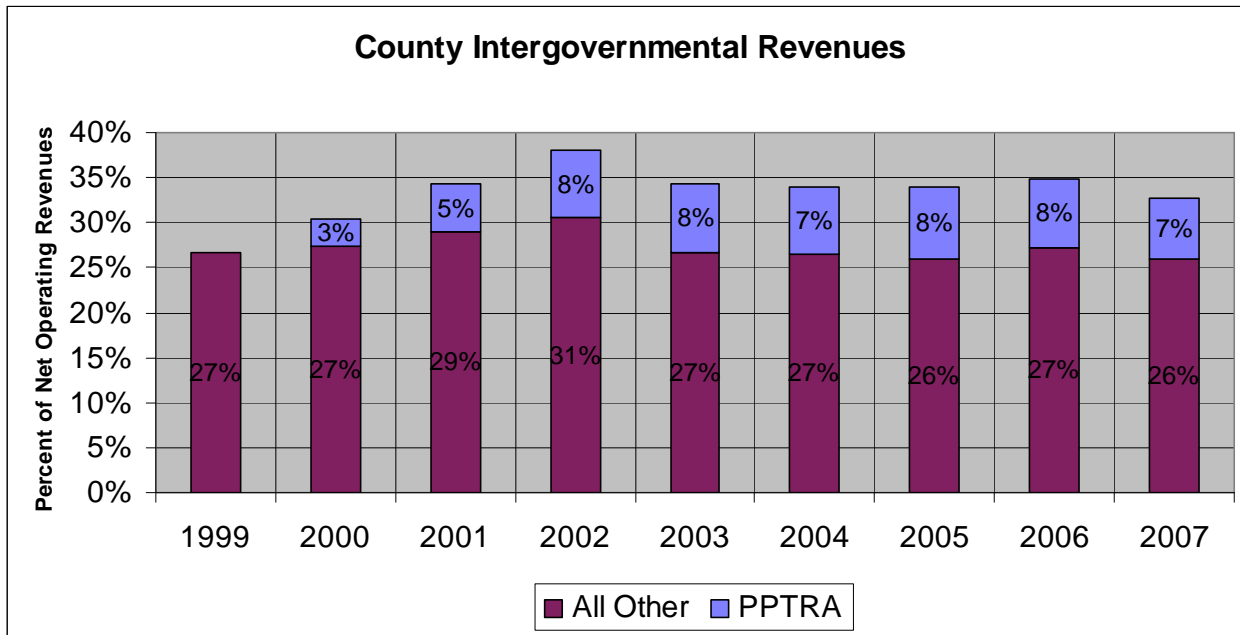
Indicator 4: Intergovernmental Revenues

A. County

Trend: Favorable. Intergovernmental revenues have remained relatively stable over the last five fiscal years measured with a small decrease from fiscal year 2006 to 2007.

Description: Intergovernmental revenues are those revenues received from state and federal governments. Overdependence on these revenues can lead to financial instability as state and federal governments struggle to balance their own budgets often leading to reduced local funding. Intergovernmental funding for both the County and the County School Board are included in this analysis. The School Board is included because in Virginia, all School Boards whether elected or not, do not possess taxing authority thus they are fiscally dependent on the County often needing additional local funds to offset reductions in state and federal revenue.

Formula: County intergovernmental revenue / County net operating revenues.

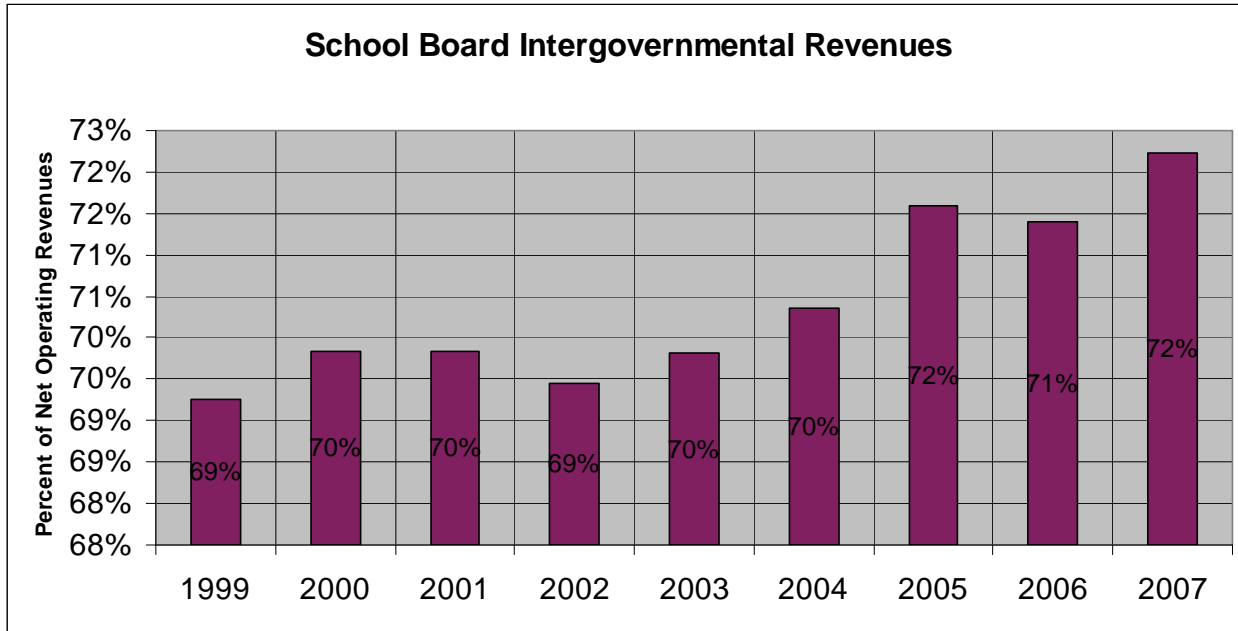


Comments: The above graph delineates between PPTRA reimbursements and all other intergovernmental revenue. As noted earlier, the County began receiving PPTRA reimbursements in fiscal year 2000. These revenues supplanted local tax revenue and are shown separately to allow further analysis. Fiscal year 2007 marked the first year that PPTRA was capped by the State which accounts for the decrease in its percentage of net operating revenue. The County can continue to expect a decrease in intergovernmental revenue as the State struggles with its own financial situation.

B. School Board

Trend: **Unfavorable.** The School Board intergovernmental revenues as a percentage of net operating revenues has averaged approximately 70% for all years measured with a slight increase from fiscal year 2006 to 2007.

Formula: School Board intergovernmental revenue / School Board net operating revenues.



Comments: Excessive dependence upon resources from State and Federal governments can be detrimental to the financial health of the County and School Board as the factors for controlling their distribution are beyond their control. Evidence of this can be found in recent composite index adjustments which will mandate a greater local share of education costs in the future.

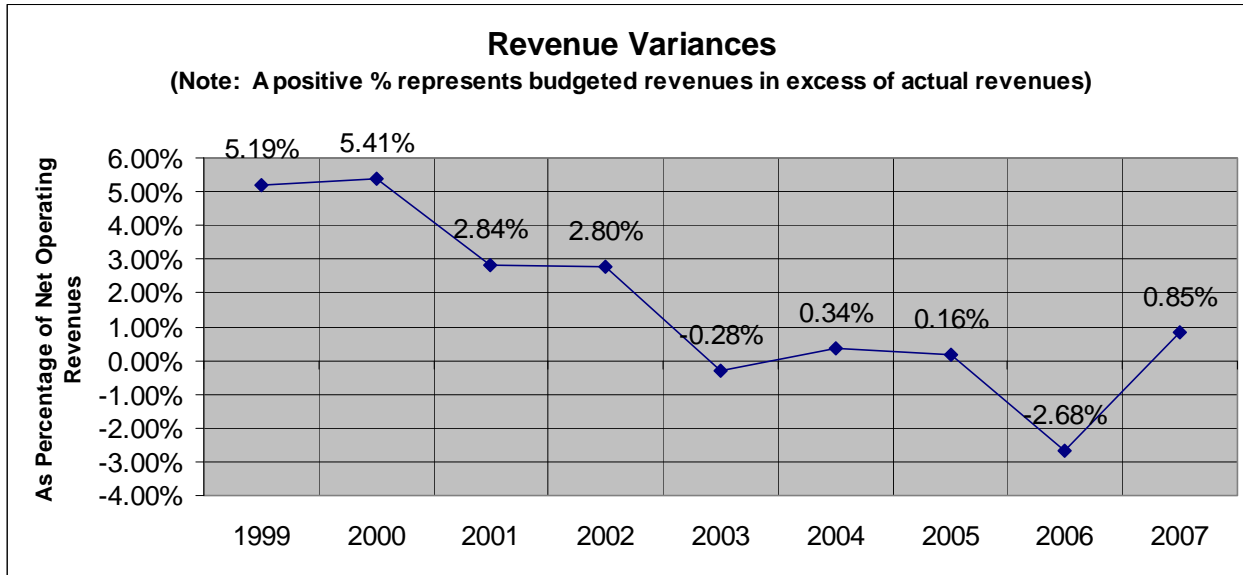
Indicator 5: Actual Revenue vs. Budgeted Revenue

Trend: **Favorable.** Actual net operating revenues have closely matched budgeted revenues.

Description: Revenue variances represent the difference between budgeted and actual net operating revenue. Continuing major variances can indicate inaccurate revenue estimates, ineffective revenue collection or a slowing economy.

Overestimating revenue can lead the County to adding services that later prove to be not affordable while Underestimating revenues can result in artificial constraints on new services or service additions.

Formula: (Budgeted County net operating revenues - County net operating revenues) / County net operating revenues.



Comments:

Revenue budget estimates are accurate creating a solid platform on which to base expenditures budgets.

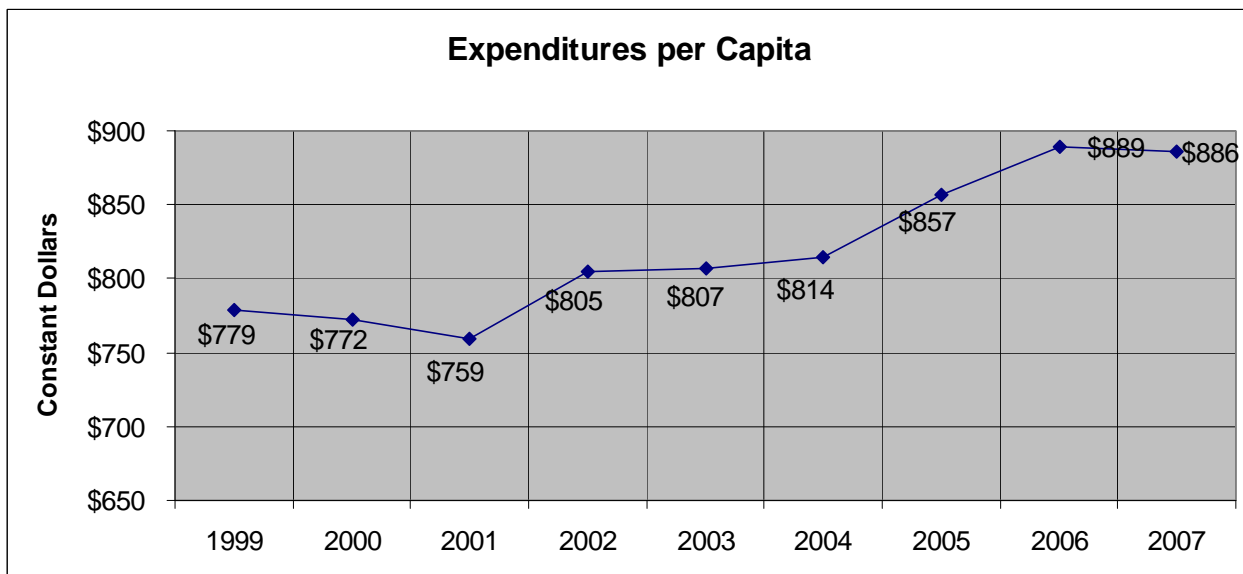
Expenditure Indicators

Indicator 6: Expenditures per Capita

Trend: Caution. Expenditures per capita have generally increased each year measured with the fiscal year 2007 being the only exception.

Description: Expenditures per capita show changes in County expenditures relative to changes in County population and changes in inflation. Increasing per capita expenditures can indicate that the cost of providing services is exceeding the community’s ability to fund them especially if spending is increasing faster than personal income. This is true even if the increases are attributable to new services.

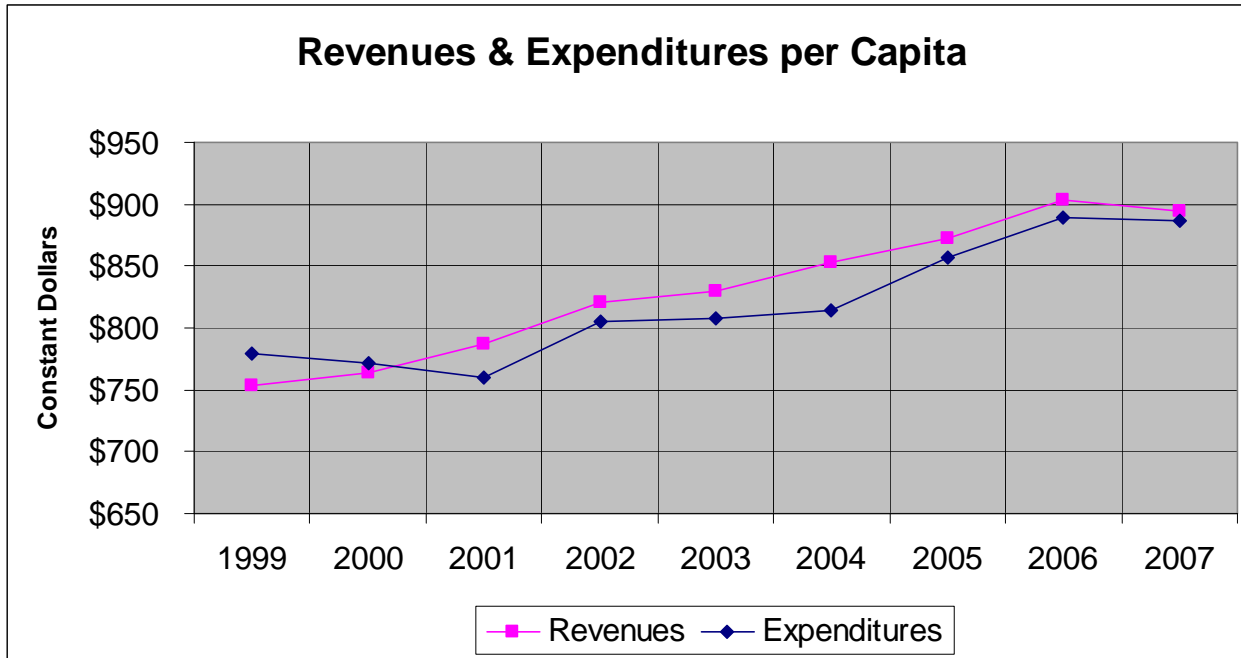
Formula: County net operating expenditures adjusted for inflation / County population.



Financial Trend Analysis

Comments: Expenditures per capita increased less than 1% from fiscal year 2002 to fiscal year 2004. Since fiscal year 2005, per capita expenditures have increased 8.8% primarily due to increases in debt service expenditures associated with new school construction.

Revenues and expenditures per capita are compared below. This chart demonstrates that while expenditures per capita have increased, there have been corresponding increases in revenues per capita.



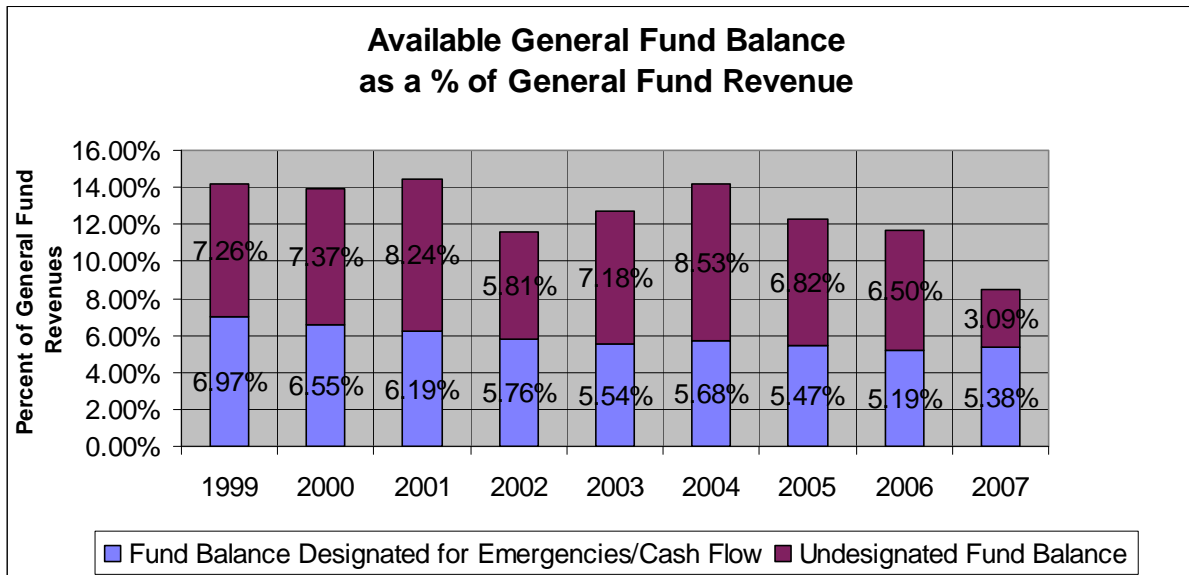
Operating Position Indicators

Indicator 7: Available Fund Balance

Trend: Warning. The County's available General Fund balance has fluctuated over the years measured decreasing from fiscal year 2004 to 2007 yet total available fund balance has been remained within the parameters recommended by the Government Finance Officers Association (GFOA).

Description: This indicator measures the County's available General Fund balances as a percentage of General Fund revenue. Available General Fund balance includes fund balance designated for emergency use and undesignated fund balance. The level of available fund balance may determine the County's ability to withstand unexpected financial emergencies that may result from natural disasters, economic downturns etc.

Formula: $(\text{County General Fund undesignated fund balance} + \text{County General Fund balance designated for cash flow/emergencies}) / \text{General Fund revenue}$.



Comments: The County’s available general fund balance is composed of two components. The first component is fund balance that has been designated by the County for use only in emergency financial situations or for temporary cash flow needs. The percentage of available fund balance attributable to this component decreased until fiscal year 2007. In fiscal year 2007, additional fund balance was designated for this purpose. GFOA recommends that governments maintain a minimum of 5 to 15 percent of general fund operating revenue for emergencies. **Although the County was within the GFOA’s recommended range for 2007, it is anticipated that without an increase in fund balance designated for this purpose, the County’s will fall below the recommended level by the end of fiscal year 2009.** The second component of available fund balance is undesignated fund balance. It is the County’s practice to use undesignated General Fund balance for one-time capital purchases two years after the fiscal year in which the fund balance was generated. Because of the time lag between fund balance accumulation and appropriation, these funds are available for use in an emergency situation. Use of these funds however would temporarily force the County from “pay as you go” financing. The County has historically relied upon “pay as you go” for most capital purchases other than school construction.

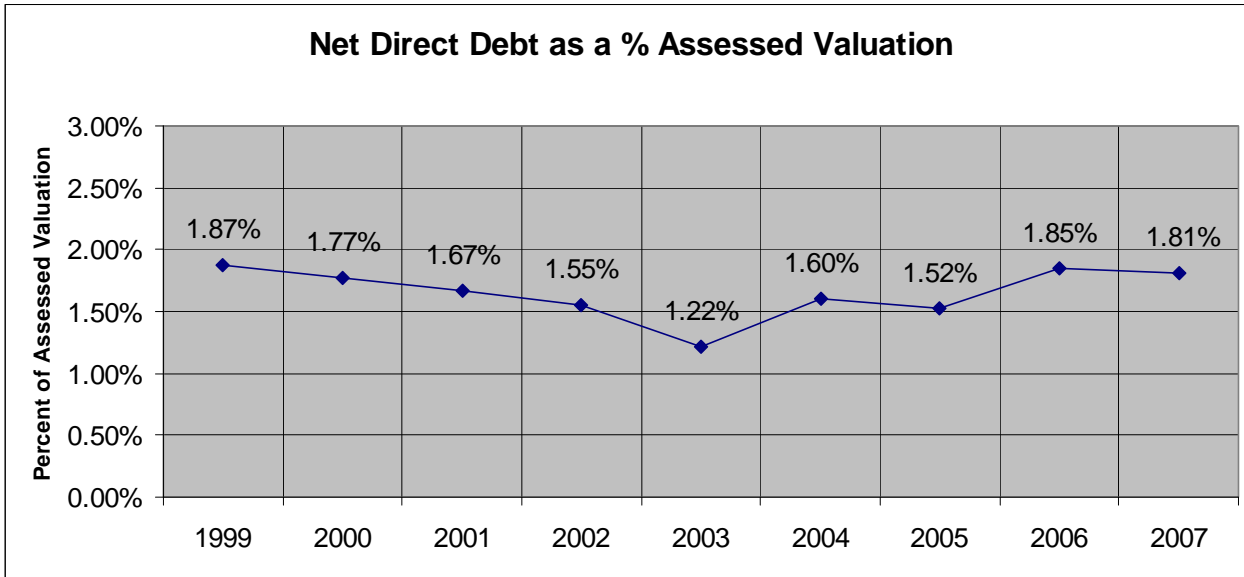
Debt Indicators

Indicator 8: Long-Term Debt

Trend: **Favorable.** The County’s percentage of net bonded debt to assessed value is well below 5% in all years measured.

Description: The County’s ability to repay its debt is determined by comparing net direct long-term debt to assessed valuations. This indicator measures net direct long-term debt as a percentage of assessed valuation. Net direct debt is bonded debt for which the County pledged its full faith and credit excluding any debt that is intended to be self supporting. An increasing debt ratio indicates that long-term debt may exceed the County’s resources for financing the debt which may make it difficult for the County to obtain future financing or low interest rates or to fulfill current debt obligations.

Formula: Net Direct Long-Term Debt / Assessed Value of Taxable Property.



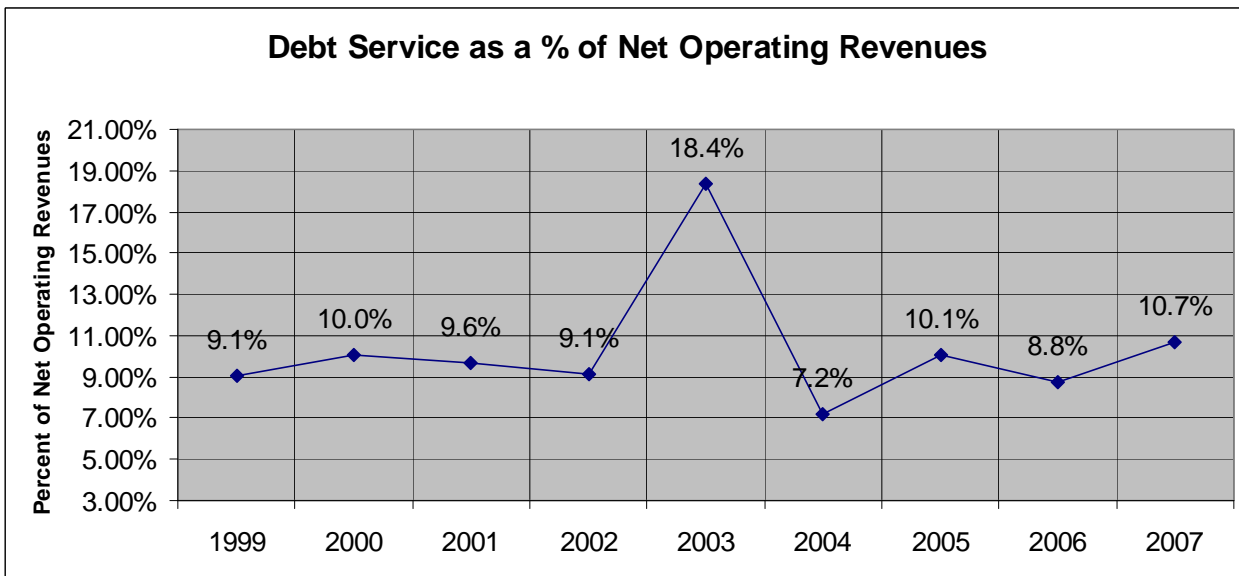
Comments: The County has historically relied more on “pay as you go” financing than debt financing. This has resulted in a relatively low amount of long-term debt most of which is attributable to new school construction. Bond rating agencies recommend that the ratio of net direct debt to assessed value be below 5%.

Indicator 9: Debt Service

Trend: Warning. The County’s percentage of debt service to net operating revenues increased to 10.7% which is considered acceptable.

Description: This indicator measures debt service as a percentage of net operating revenues. As debt services increases, it adds to the County’s obligations and reduces expenditure flexibility. Debt service can be a major component of the County’s fixed costs and its increase may indicate excessive debt and fiscal strain.

Formula: County debt service / County net operating revenues



Financial Trend Analysis

Comments: Bond rating agencies recommend localities keep debt service at or below 10% of net operating revenues. Debt service exceeding 20% of net operating revenues is considered a potential problem.

The County's percentage increased above 10% in fiscal year 2007. This marks the second time in the last three years that this percentage exceeded the 10% recommended level.

Note: In fiscal year 2003, the County elected to prepay a revenue note issued for construction and renovation of court facilities.

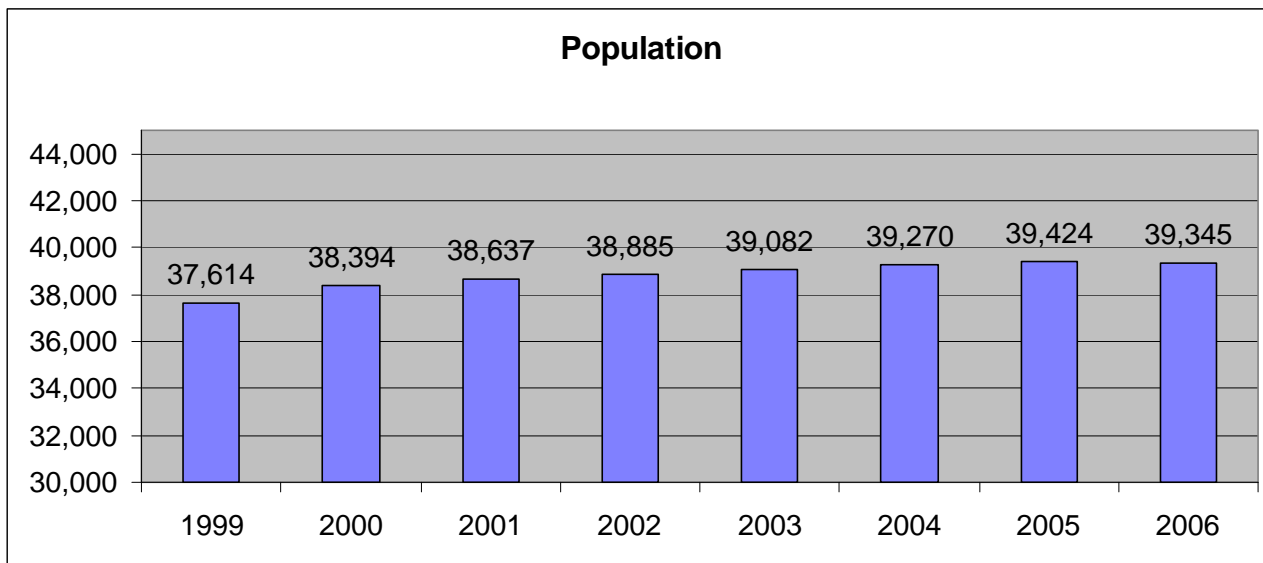
Between the fiscal year 1997 and 2006, the County replaced or renovated all elementary, middle and combined schools. Funding for these projects was primarily funded from the issuance of debt. Fiscal year 2007 was the first year that the full impact of the debt service associated with this project was felt.

Community Needs/Resources Indicators

Indicator 10: Population

Trend: **Favorable.** There has not been any rapid change in population size during the period measured.

Description: Although population is a very simple indicator, its effect on the County's finances is much more complex. Increases to population can add to the revenue base but can also lead to increased demands for capital outlay and services.

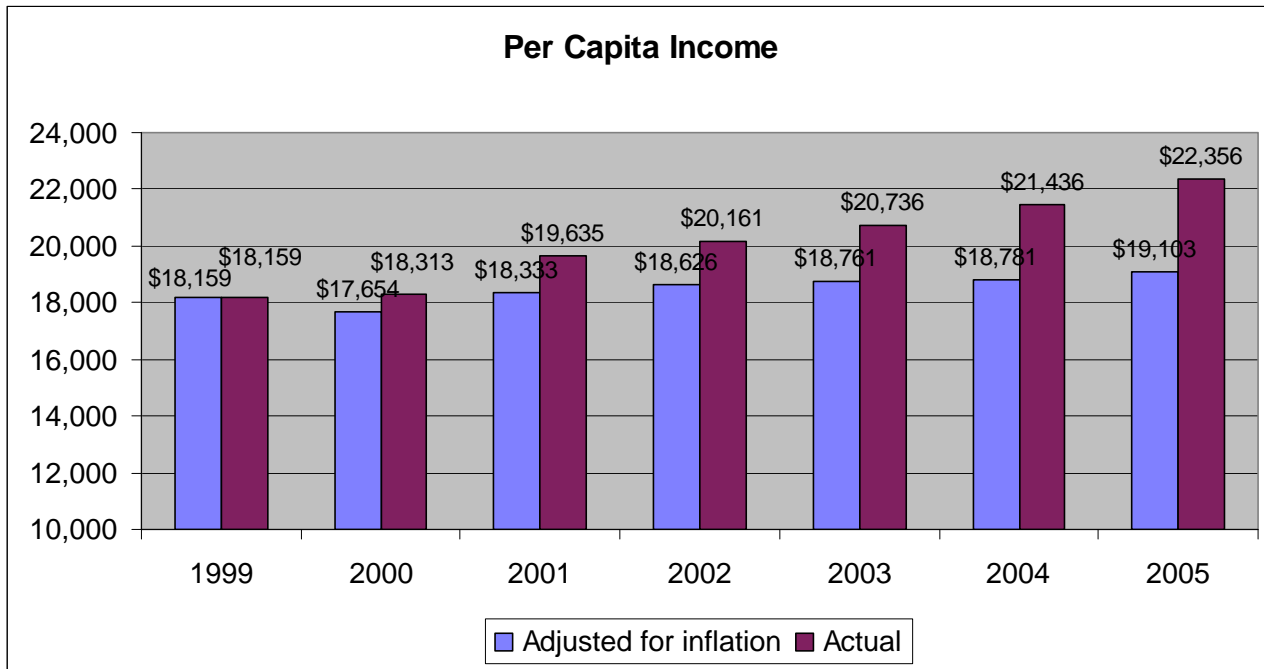


Comments: Population has remained relatively steady growing by only 4.6% from fiscal year 1999 to 2006. While there has been little change in population, the County has experienced a large increase in subdivision applications brought about by the then strong real estate market. The County has taken steps to control future growth by amending its subdivision and zoning ordinances. A rework of the comprehensive plan is also underway. A rapid change in population is considered to be a warning trend.

Indicator 11: Per Capita Income

Trend: **Favorable.** Per capita income adjusted for inflation has increased for the last five years measured.

Description: Personal income is one measure of a community’s ability to pay taxes. Generally, the higher the per capita income, the more property taxes, sales taxes, income taxes, and business taxes the City can generate. A decline in per capita income results in loss of consumer purchasing power and can provide advance notice that businesses, especially in the retail sector, will suffer a decline that can ripple through the rest of the City’s economy. Credit rating firms use per capita income as an important measure of a City’s ability to meet its financial obligations.



Comments: Changes in per capita income are especially important for communities that have little commercial or industrial tax base, because personal income is the primary source from which taxes can be paid. Declines in per capita income can cause an increase in tax delinquencies.

Revenue Analysis Section



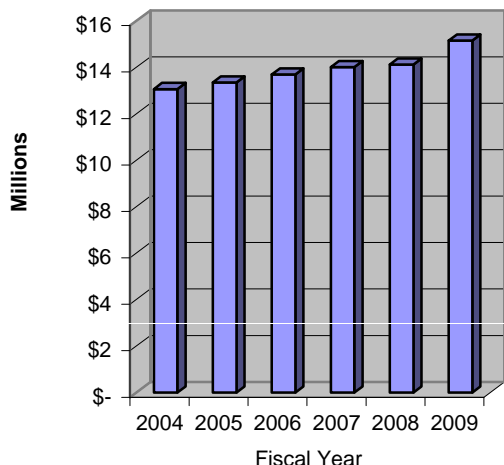
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Major Revenue Analysis

The following major revenue sources represent more than 75% of total revenue for all appropriated funds. Each major revenue source is accompanied by a graph illustrating both actual revenue (2004-2007) and estimated revenue (2008-2009). 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 31% of all estimated revenue for FY09. Trend analysis coupled with analysis of new construction and delinquency rates are the primary methods used to estimate this revenue. The County completed its first reassessment of real property since 2002 which yielded a 100.5% increase in taxable value excluding new construction. This increase in value is only expected to increase revenues by .5% as tax rates were reduced by approximately 50%. New construction and a renewed emphasis on reducing delinquency rates account for the remainder of the increase from the prior year.

Percentage Change from prior fiscal year

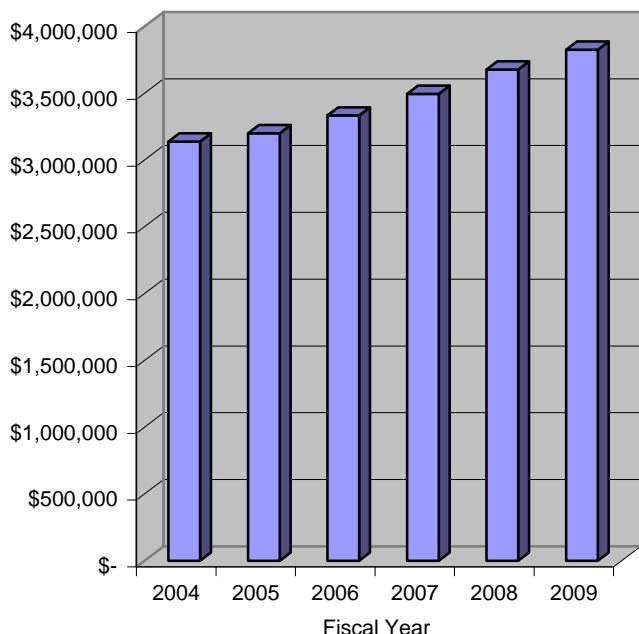
7%

Fiscal Year 2009 Tax Rates:

The County's real estate tax rate varies by taxing district. Overall, rates were reduced by approximately 50%. For a ten year comparison of individual district tax rates, see the *Property Tax Rates Section* of this document..

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 8% of all estimated fiscal year 2009 revenues. Reimbursements are estimated by applying Commonwealth reimbursement formulas to estimated expenditures or to estimated inmate days. An increase is expected in this source due to Commonwealth mandated salary increases.

Percentage Change from prior fiscal year

4%

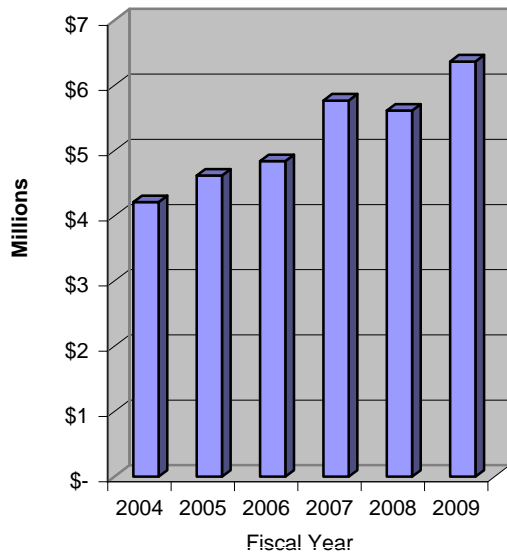
Subsequent Events:

It should be noted at the time of budget adoption, the Commonwealth announced tentative plans to reduce aid to localities which would impact these reimbursements. Since these plans had not been adopted by the General Assembly, the County elected to set aside \$526,000 to address Commonwealth reductions rather than reduce specific revenue estimates.

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 14% of all estimated revenue for FY09. Trend analysis coupled with an analysis of DMV records and delinquency rates are the primary tools used to estimate this revenue. Personal property taxes include taxes on machinery and tools. Personal use vehicles are eligible for tax credits funded by the Commonwealth Personal Property Tax Relief Act (PPTRA). This aid started as an uncapped reimbursement program but changed to a fixed amount in FY07 where funding was determined on a pro rata share of available Commonwealth funds. This change, which accounts for the spike in FY07, ultimately led to residents paying personal property taxes which would have been paid by the Commonwealth in previous years. For the current fiscal year, the County has increased its estimate based on the planned use of Department of Motor Vehicle (DMV) stops as a new collection tool. These stops prohibit residents with delinquent personal property taxes from renewing their Commonwealth vehicle registration.

Percentage Change from prior fiscal year

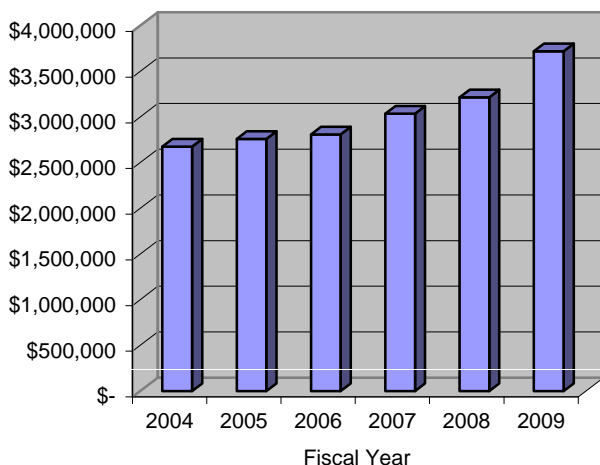
13%

Fiscal Year 2009 Tax Rates and PPTRA tax relief

The County's personal property tax rate varies by taxing district. There were no increases in personal property tax rates for FY09. Qualifying vehicles with a value under \$1000 will receive 100% tax relief. All other qualifying vehicles will receive 51% relief of the tax calculated on the first \$20,000 of value.

Local Sales and Use Taxes

Local Sales and Use Taxes



Discussion:

The Commonwealth of Virginia's sales and use tax rate is 5% with 1% remitted back to the jurisdiction from where the tax was collected. Local sales and use taxes have showed slow steady growth for all years measured with little impact from changes in the national economy. This trend is expected to continue. The revenue estimate does incorporate additional sales tax resulting from the opening the County's first Wal-Mart superstore. Local sales and use taxes represent approximately 8% of all estimated revenue for fiscal year 2009. The County uses trend analysis as it's primary method for estimating local sales and use tax.

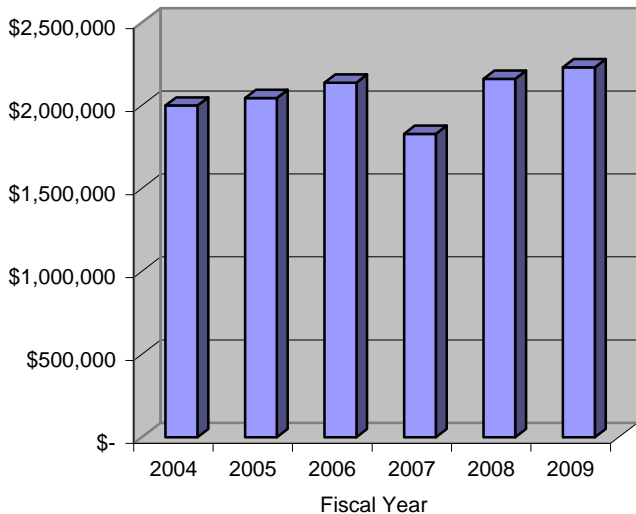
Percentage Change from prior fiscal year

16%

Major Revenue Analysis-continued

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

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



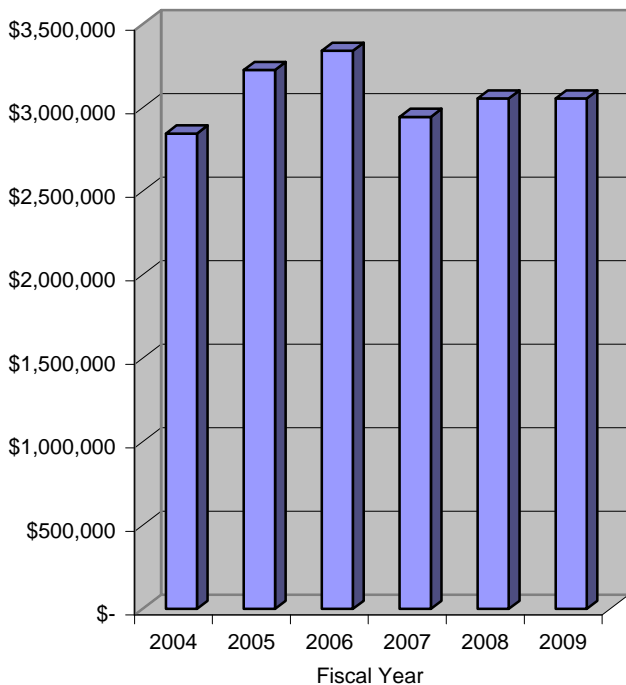
Discussion:

Prior to January of 2007, the County collected consumer utility taxes, licensure taxes, and/or franchise fees from electric, telephone and cable companies providing service in the County. Effective January 1, 2007, 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 new State telecommunication sales and use taxes are shown together. In total, these taxes represent 5% of all estimated revenue for fiscal year 2009. The County primarily uses trend analysis to estimate these taxes.

Percentage Change from prior fiscal year
3%

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 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 7% of all FY09 estimated revenue.

Percentage Change from prior fiscal year
0%

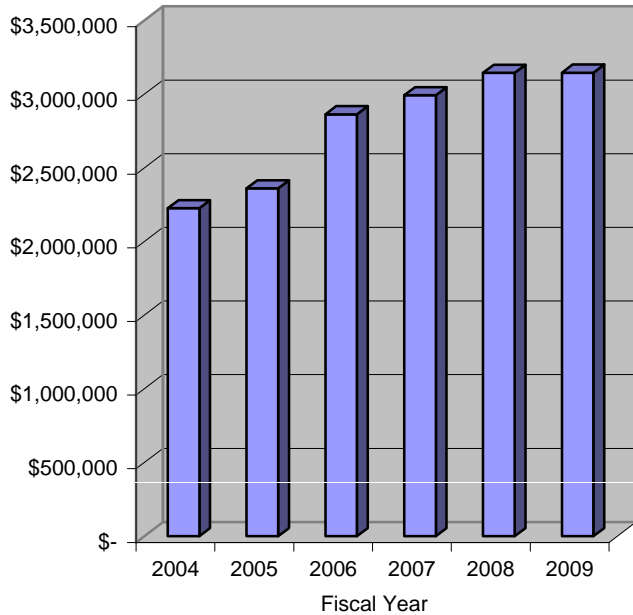
Future Issues:

The amount of PPTRA aid and the value of total County personal property control the level of tax relief that can be granted to residents. Future increases in value without increases in PPTRA aid from the Commonwealth will ultimately lead to an increased tax burden on residents. Ironically, this exactly what the Commonwealth sought to avoid when it implemented this program in 1997.

Major Revenue Analysis-continued

Landfill Tipping Fees

Landfill Tipping Fees



Discussion:

Landfill tipping fees represent user fees charged for waste disposal at the County's North and South Landfills. Fees are based on waste weight and are determined each year based on the estimated cost to operate, close and provide post-closure care to its North and South Landfills. 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 estimated billable waste stream does not include any waste from Northampton County's "green box" system. No increases in the billable waste stream are anticipated for FY09. Landfill tipping fees represent 7% of all estimated revenue for fiscal year 2009.

Percentage Change from prior fiscal year

0%

Fee Increase from prior year

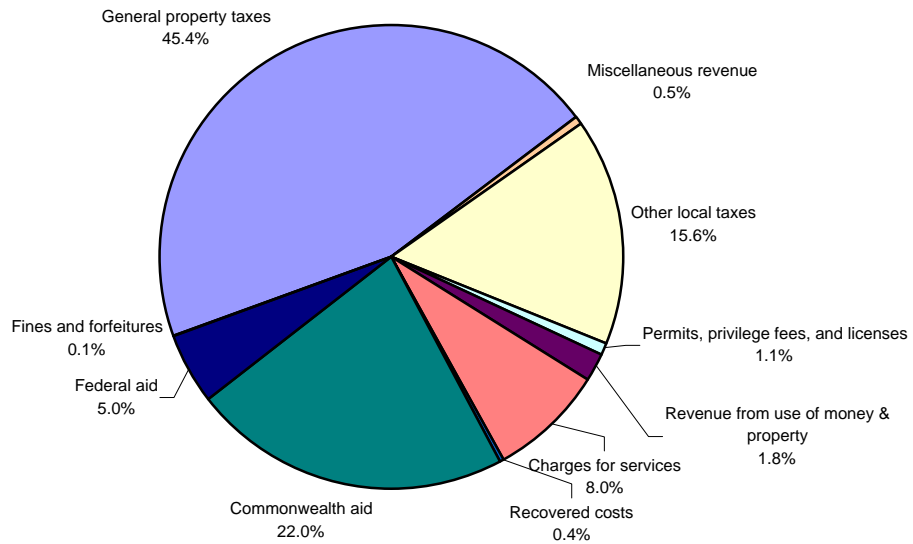
Landfill expenses are expected to remain steady in FY09; consequently, landfill tipping fees were not increased from the prior year rate of \$57.89 per ton.

Financial Summaries Section

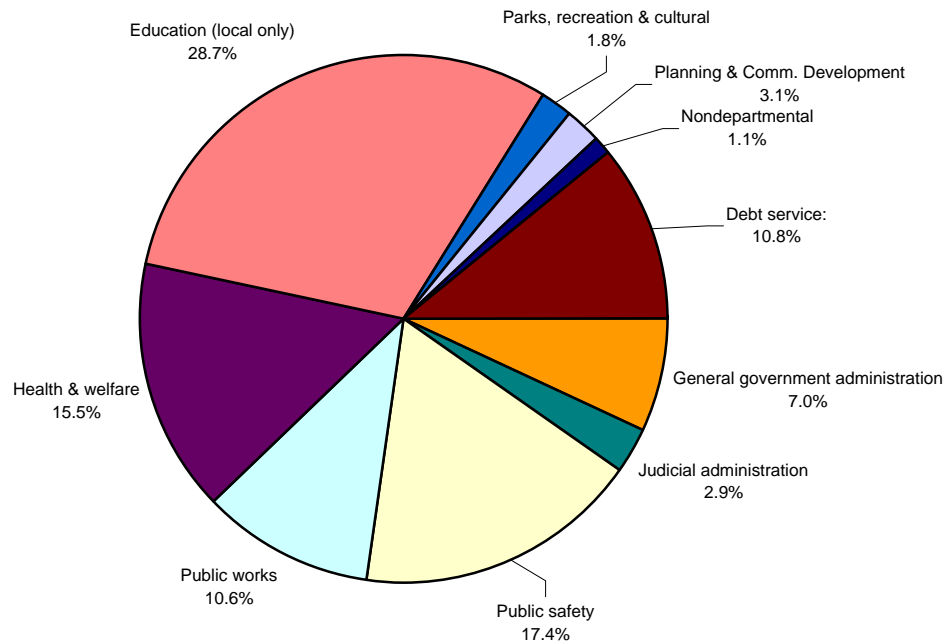


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Fiscal Year 2009 Proposed Budget
Where The Money Comes From



Fiscal Year 2009 Proposed Budget
Where The Money Goes



Financial Summaries Section

FY09 Adopted Budget Summary by Fund

Primary Government																		Component Units			
General Fund	Special Revenue Funds			General Government										Capital Project Funds	Debt Service Funds	Enterprise Funds	Enterprise Funds				
General Fund	Virginia Public Assistance	Comprehensive Youth Services	Law Library	Consolidated Emergency Medical Svc.	Atlantic District Fire & Rescue	Metompin District Fire & Rescue	Lee District Fire & Rescue	Pungoteague District Fire & Rescue	Greenbackville Capt. Cove Mosquito Control	Drug Seizures	Fire Programs	Hazardous Materials Response	Emergency 911	County Capital Projects	School Debt Service	Parks & Recreation Revolving	Landfill	Totals Primary Government	Airport Commission	Economic Development Authority	
Beginning Fund Balance																					
Unreserved and Undesignated	983,821	-	-	-	655,314	-	-	-	-	-	-	16,000	-	-	-	1,272,513	50,225	2,646,360	5,624,233	-	-
Revenues and Other Sources:																					
General property taxes	17,604,750	-	-	-	1,105,187	383,000	118,000	227,000	224,000	48,500	-	-	-	-	2,476,000	-	-	-	22,186,437	-	-
Other local taxes	7,636,750	-	-	7,200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,643,950	-	-
Permits, privilege fees, and licenses	517,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	517,000	-	-
Fines and forfeitures	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50,000	-	-
Revenue from use of money & property	833,332	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	52,927	-	886,259	47,390	-
Charges for services	450,338	-	-	-	220,000	-	-	-	-	-	-	-	-	-	-	79,800	3,146,214	-	3,896,352	355,370	107,114
Miscellaneous revenue	-	-	109,598	-	-	-	-	-	-	-	6,700	-	-	-	138,820	-	-	-	255,118	1,100	-
Recovered costs	72,453	-	-	-	128,215	-	-	-	-	-	-	-	-	-	-	-	7,000	-	207,668	-	-
Local government aid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	170,040	73,653
Commonwealth aid	6,895,726	1,488,632	1,720,928	-	48,422	17,612	8,107	10,895	10,342	-	2,000	40,788	5,000	-	516,199	-	-	-	10,764,651	3,080	-
Federal aid	200,000	2,250,008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,450,008	-	-
Other financing sources	-	703,857	623,007	-	-	-	-	-	-	-	-	-	436,517	819,201	958,500	-	243,201	-	3,784,283	-	-
Total Revenue and Other Sources	34,260,349	4,442,497	2,453,533	7,200	1,501,824	400,612	126,107	237,895	234,342	48,500	2,000	47,488	5,000	436,517	819,201	4,089,519	79,800	3,449,342	52,641,726	576,980	180,767
Expenditures and Other Uses:																					
General government administration	3,409,330	-	-	-	-	-	-	-	-	-	-	-	-	50,000	-	-	-	-	3,459,330	-	-
Judicial administration	1,406,788	-	-	7,200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,413,988	-	-
Public safety	5,146,526	-	-	-	1,893,693	400,612	126,107	237,895	234,342	48,500	2,000	47,488	21,000	436,517	-	-	-	-	8,594,600	-	-
Public works	3,405,723	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,849,184	-	-	5,254,907	-	-
Health & welfare	782,639	4,408,745	2,453,533	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,644,917	-	-
Education	15,151,679	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,151,679	-	-
Parks, recreation & cultural	803,433	-	-	-	-	-	-	-	-	-	-	-	-	-	-	79,800	-	-	883,233	-	-
Planning & community development	1,135,074	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,135,074	549,120	180,767
Nondepartmental	42,071	-	-	-	-	-	-	-	-	-	-	-	-	526,000	-	-	-	-	568,071	-	-
Debt service:																					
Principal	325,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2,291,138	-	350,000	-	2,966,138	-	9,600
Interest and fiscal charges	255,841	-	-	-	-	-	-	-	-	-	-	-	-	-	2,012,299	-	118,883	-	2,387,023	-	18,260
Other uses	3,380,066	33,752	-	-	-	-	-	-	-	-	-	-	-	243,201	-	-	127,264	-	3,784,283	-	-
Total Expenditures and Other Uses	35,244,170	4,442,497	2,453,533	7,200	1,893,693	400,612	126,107	237,895	234,342	48,500	2,000	47,488	21,000	436,517	819,201	4,303,437	79,800	2,445,331	53,243,323	576,980	180,767
Ending Fund Balance																					
Unreserved and Undesignated	-	-	-	-	263,445	-	-	-	-	-	-	-	-	-	-	1,058,595	50,225	3,650,371	5,022,636	-	-

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.
 Beginning and ending fund balances shown above represent only that portion of fund balance that is available for appropriation.
 Beginning and ending balances of the Consolidated Emergency Medical Services Fund and School Debt Service Fund are only available for fire and rescue services and the repayment of debt, respectively. Fund balance of the Landfill Fund is available for for future landfill closure and post-closure costs only.

Financial Summaries Section

Revenue and Other Sources Summary

	Actual Fiscal Year 2006	Actual Fiscal Year 2007	Adopted Budget Fiscal Year 2008	Adopted Budget Fiscal Year 2009	Percentage Change From Fiscal Year 2008 to 2009
GENERAL FUND					
General property taxes	14,877,886	15,909,106	15,948,000	17,604,750	10.39%
Real property taxes	9,109,002	9,520,849	9,650,000	10,600,000	9.84%
Public services taxes	705,816	488,969	458,000	438,000	-4.37%
Personal property taxes	3,797,732	4,722,084	4,627,000	5,327,000	15.13%
Mobile home taxes	143,244	139,034	163,000	121,000	-25.77%
Machinery & tools taxes	605,244	548,634	500,000	550,000	10.00%
Penalties - all taxes	272,892	242,154	275,000	284,375	3.41%
Interest - all taxes	243,956	247,382	275,000	284,375	3.41%
Other local taxes	6,304,129	6,505,858	7,072,604	7,636,750	7.98%
Local sales and use taxes	2,808,207	3,036,498	3,215,770	3,720,750	15.70%
Telecommunications sales and use taxes	-	389,331	1,027,210	1,065,000	3.68%
Consumers' utility taxes	1,375,848	1,187,042	1,133,624	1,165,000	2.77%
Public service license taxes	72,817	77,066	-	-	0.00%
Motor vehicle licenses	565,792	555,965	575,000	575,000	0.00%
Bank stock taxes	49,177	48,852	50,000	50,000	0.00%
Recordation and wills taxes	644,846	492,689	540,000	450,000	-16.67%
Hotel and motel room taxes	366,033	407,267	373,000	453,000	21.45%
Mobile telecommunications taxes	296,101	181,862	-	-	0.00%
Court filing fees	19,488	20,638	20,000	20,000	0.00%
Court security fees	32,285	35,876	67,000	67,000	0.00%
Business, professional and occupation license taxes	72,285	71,497	70,000	70,000	0.00%
Other	1,250	1,275	1,000	1,000	0.00%
Permits, privilege fees, and licenses	555,337	479,798	809,270	517,000	-36.12%
Animal licenses	9,494	9,328	9,000	9,000	0.00%
Zoning permits	79,233	48,793	40,000	30,000	-25.00%
Building permits	208,088	198,756	478,270	300,000	-37.27%
Erosion & sediment control permits	24,814	29,970	147,000	60,000	-59.18%
Health department permits	148,775	113,851	120,000	100,000	-16.67%
Franchise licenses	68,692	66,869	-	-	0.00%
Other	16,241	12,231	15,000	18,000	20.00%
Fines and forfeitures	40,420	58,090	40,000	50,000	25.00%
Revenue from use of money & property	626,300	806,226	1,033,332	833,332	-19.35%
From use of money	325,128	452,666	700,000	500,000	-28.57%
From use of property	301,172	353,560	333,332	333,332	0.00%
Charges for services	521,801	506,981	450,338	450,338	0.00%
For public safety	73,442	78,624	56,105	56,105	0.00%
For judicial administration	121,985	74,906	70,000	70,000	0.00%
For general government administration	214,573	241,773	233,100	233,100	0.00%
For public works	86,801	86,678	91,133	91,133	0.00%
For health and welfare	25,000	25,000	-	-	0.00%
For community development	-	-	-	-	0.00%
Miscellaneous revenue	35,326	17,605	25,000	-	-100.00%

Financial Summaries Section

Revenue and Other Sources Summary

	Actual Fiscal Year 2006	Actual Fiscal Year 2007	Adopted Budget Fiscal Year 2008	Adopted Budget Fiscal Year 2009	Percentage Change From Fiscal Year 2008 to 2009
GENERAL FUND-CONTINUED					
Recovered costs	136,600	150,995	89,619	72,453	-19.15%
For judicial administration	19,120	18,166	16,702	16,702	0.00%
For public works	20,965	24,333	20,166	3,000	-85.12%
For general government administration	23,390	31,339	20,000	20,000	0.00%
For health & welfare	7,125	24,764	-	-	0.00%
For community development	21,852	-	-	-	0.00%
For public safety	27,117	25,766	32,751	32,751	0.00%
Other	17,031	26,627	-	-	0.00%
Commonwealth aid	7,080,903	6,871,633	6,839,805	6,895,726	0.82%
ABC profits	16,025	16,025	16,000	-	-100.00%
Wine taxes	16,798	16,798	17,000	-	-100.00%
Motor vehicle carrier's tax	8,792	8,383	7,000	7,000	0.00%
Rolling stock tax	2,499	2,815	2,000	2,000	0.00%
Mobile home titling tax	109,847	147,894	110,000	80,000	-27.27%
Tax on deeds	106,581	96,103	100,000	71,071	-28.93%
Personal property tax relief	3,193,930	2,791,858	2,904,000	2,904,000	0.00%
Commonwealth Attorney shared expenditures	234,289	271,052	276,518	316,170	14.34%
Sheriff shared expenditures	2,287,682	2,295,021	2,530,081	2,631,766	4.02%
Commissioner of Revenue shared expenditures	96,318	108,001	114,638	123,768	7.96%
Treasurer shared expenditures	116,960	131,127	137,018	141,990	3.63%
Medical Examiner shared expenditures	1,110	-	500	500	0.00%
Registrar/Electoral Board shared expenditures	57,151	56,075	57,000	53,270	-6.54%
Clerk of Circuit Court shared expenditures	250,377	294,056	256,844	267,273	4.06%
Jail per diems	289,176	338,880	304,706	290,418	-4.69%
Litter prevention program	26,210	26,502	-	-	0.00%
"Four For Life" program	25,321	26,440	-	-	0.00%
Criminal juror fees	4,140	3,690	4,000	4,000	0.00%
Abandoned vehicles program	5,300	8,450	-	-	0.00%
Juvenile crime control program	49,212	46,064	-	-	0.00%
Victims/Witness assistance program	51,307	48,239	-	-	0.00%
Community corrections program	82,270	86,187	-	-	0.00%
Emergency management assistance	36,235	12,754	-	-	0.00%
Commission for the arts	2,500	-	2,500	2,500	0.00%
Other Commonwealth aid	10,873	39,219	-	-	0.00%
Federal aid	909,476	508,232	200,000	200,000	0.00%
Payments in lieu of taxes	15,172	15,096	15,000	15,000	0.00%
Chincoteague Refuge revenue sharing	145,465	134,633	130,000	130,000	0.00%
Social services indirect costs	53,486	63,622	55,000	55,000	0.00%
Summer food program	133,592	108,027	-	-	0.00%
Emergency management assistance	3,391	6,782	-	-	0.00%
Law enforcement terrorism prevention grant	108,025	-	-	-	0.00%
Domestic Preparedness	362,110	74,593	-	-	0.00%
FEMA grants	-	51,390	-	-	0.00%
Other Federal aid	88,235	54,089	-	-	0.00%
Other financing sources	-	-	461,201	-	-100.00%
Transfers from other funds	-	-	461,201	-	-100.00%
TOTAL GENERAL FUND	31,088,178	31,814,524	32,969,169	34,260,349	3.92%

Financial Summaries Section

Revenue and Other Sources Summary

	Actual Fiscal Year 2006	Actual Fiscal Year 2007	Adopted Budget Fiscal Year 2008	Adopted Budget Fiscal Year 2009	Percentage Change From Fiscal Year 2008 to 2009
VIRGINIA PUBLIC ASSISTANCE FUND					
Charges for services	816	-	-	-	0.00%
Other	816	-	-	-	0.00%
Commonwealth aid	884,674	975,277	1,540,231	1,488,632	-3.35%
Welfare related aid	884,674	975,277	1,540,231	1,488,632	-3.35%
Federal aid	2,275,664	2,315,937	1,773,171	2,250,008	26.89%
Welfare related aid	2,275,664	2,315,937	1,773,171	2,250,008	26.89%
Other financing sources	636,228	652,863	674,050	703,857	4.42%
Transfer from General Fund	636,228	652,863	674,050	703,857	4.42%
TOTAL VIRGINIA PUBLIC ASSISTANCE FUND	3,797,382	3,944,077	3,987,452	4,442,497	11.41%

COMPREHENSIVE YOUTH SERVICES FUND					
Miscellaneous revenue	243,660	252,587	109,598	109,598	0.00%
Grant matching funds from Northampton County	243,660	252,587	109,598	109,598	0.00%
Commonwealth aid	2,547,883	2,304,815	1,559,326	1,720,928	10.36%
Pooled CSA funds	2,433,693	2,179,411	1,493,064	1,552,677	3.99%
CSA administration grant	19,620	19,620	19,621	19,621	0.00%
CSA Trust	-	8,106	-	99,069	100.00%
Teen pregnancy prevention grant	44,953	47,074	46,641	49,561	6.26%
Healthy families initiative grant	49,617	50,604	-	-	0.00%
Other financing sources	808,132	634,923	621,884	623,007	0.18%
Transfer from General Fund-Pool Match	674,910	505,942	458,144	568,595	24.11%
Transfer from General Fund-Trust Match	16,105	17,410	18,678	17,744	-5.00%
Transfer from General Fund-Admin Match	2,916	2,916	42,575	2,916	-93.15%
Transfer from Virginia Public Assistance Fund-TANF	114,201	108,655	102,487	33,752	-67.07%
TOTAL COMPREHENSIVE YOUTH SERVICES FUND	3,599,675	3,192,325	2,290,808	2,453,533	7.10%

LAW LIBRARY FUND					
Other Local taxes	8,025	7,705	7,200	7,200	0.00%
Court document fees	8,025	7,705	7,200	7,200	0.00%

Financial Summaries Section

Revenue and Other Sources Summary

	Actual Fiscal Year 2006	Actual Fiscal Year 2007	Adopted Budget Fiscal Year 2008	Adopted Budget Fiscal Year 2009	Percentage Change From Fiscal Year 2008 to 2009
CONSOLIDATED EMERGENCY MEDICAL SERVICES FUND					
General property taxes	961,940	1,078,746	1,083,000	1,105,187	2.05%
Real property taxes	790,149	888,549	915,000	918,187	0.35%
Public services taxes	71,230	54,844	50,000	54,000	8.00%
Personal property taxes	53,915	83,832	75,000	88,000	17.33%
Mobile home taxes	12,447	13,750	14,000	14,000	0.00%
Machinery & tools taxes	9,184	10,604	9,000	9,000	0.00%
Penalties - all taxes	12,350	12,314	10,000	11,000	10.00%
Interest - all taxes	12,665	14,853	10,000	11,000	10.00%
Charges for services	266,798	280,299	220,000	220,000	0.00%
Charges for emergency medical services	266,798	280,299	220,000	220,000	0.00%
Miscellaneous Revenue	28,000	176,625	162,679	128,215	-21.19%
Contributions from Fire & Rescue Companies	28,000	173,567	162,679	128,215	-21.19%
Other	-	3,058	-	-	0.00%
Commonwealth aid	45,180	48,974	48,422	48,422	0.00%
Personal property tax relief act	45,180	48,974	48,422	48,422	0.00%
Other financing sources	-	-	-	-	0.00%
Residual equity transfers from District EMS Funds	-	-	-	-	0.00%
TOTAL CONSOLIDATED EMS FUND	1,301,918	1,584,644	1,514,101	1,501,824	-0.81%

ATLANTIC DISTRICT FIRE & RESCUE FUND					
General property taxes	309,494	371,141	370,500	383,000	3.37%
Real property taxes	228,308	279,351	290,000	295,000	1.72%
Public services taxes	46,787	40,332	35,000	35,000	0.00%
Personal property taxes	17,587	29,813	28,000	34,000	21.43%
Mobile home taxes	4,254	5,472	5,000	5,000	0.00%
Machinery & tools taxes	3,583	4,551	3,500	5,000	42.86%
Penalties - all taxes	3,973	4,600	4,000	4,000	0.00%
Interest - all taxes	5,002	7,022	5,000	5,000	0.00%
Commonwealth aid	13,228	17,738	17,612	17,612	0.00%
Personal property tax relief act	13,228	17,738	17,612	17,612	0.00%
TOTAL ATLANTIC DISTRICT FIRE & RESCUE FUND	322,722	388,879	388,112	400,612	3.22%

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	Actual Fiscal Year 2006	Actual Fiscal Year 2007	Adopted Budget Fiscal Year 2008	Adopted Budget Fiscal Year 2009	Percentage Change From Fiscal Year 2008 to 2009
METOMPKIN DISTRICT FIRE & RESCUE FUND					
General property taxes	113,646	115,397	114,000	118,000	3.51%
Real property taxes	92,204	93,531	95,000	96,000	1.05%
Public services taxes	5,222	3,511	3,000	3,000	0.00%
Personal property taxes	8,689	11,141	10,000	13,000	30.00%
Mobile home taxes	2,850	2,494	2,000	2,000	0.00%
Machinery & tools taxes	845	896	-	-	0.00%
Penalties - all taxes	2,074	1,935	2,000	2,000	0.00%
Interest - all taxes	1,762	1,889	2,000	2,000	0.00%
Commonwealth aid	8,458	8,211	8,107	8,107	0.00%
Personal property tax relief act	8,458	8,211	8,107	8,107	0.00%
TOTAL METOMPKIN DISTRICT FIRE & RESCUE FUND	122,104	123,608	122,107	126,107	3.28%

LEE DISTRICT FIRE & RESCUE FUND					
General property taxes	213,909	215,555	220,500	227,000	2.95%
Real property taxes	176,910	180,188	188,000	189,000	0.53%
Public services taxes	9,140	6,491	6,000	6,000	0.00%
Personal property taxes	15,355	18,322	17,000	22,000	29.41%
Mobile home taxes	1,949	1,706	1,500	1,500	0.00%
Machinery & tools taxes	5,848	4,952	4,500	5,000	11.11%
Penalties - all taxes	2,333	2,007	1,000	1,000	0.00%
Interest - all taxes	2,374	1,889	2,500	2,500	0.00%
Commonwealth aid	12,013	11,038	10,895	10,895	0.00%
Personal property tax relief act	12,013	11,038	10,895	10,895	0.00%
TOTAL LEE DISTRICT FIRE & RESCUE FUND	225,922	226,593	231,395	237,895	2.81%

PUNGOTEAGUE DISTRICT FIRE & RESCUE FUND					
General property taxes	196,279	219,618	219,000	224,000	2.28%
Real property taxes	173,858	191,218	192,000	195,000	1.56%
Public services taxes	5,130	4,473	4,000	4,000	0.00%
Personal property taxes	10,298	16,232	16,000	18,000	12.50%
Mobile home taxes	1,954	2,206	2,000	2,000	0.00%
Machinery & tools taxes	134	144	-	-	0.00%
Penalties - all taxes	2,414	2,433	2,500	2,500	0.00%
Interest - all taxes	2,491	2,912	2,500	2,500	0.00%
Commonwealth aid	8,818	10,475	10,342	10,342	0.00%
Personal property tax relief act	8,818	10,475	10,342	10,342	0.00%
TOTAL PUNGOTEAGUE DISTRICT FIRE/RESCUE FUND	205,097	230,093	229,342	234,342	2.18%

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Revenue and Other Sources Summary

	Actual Fiscal Year 2006	Actual Fiscal Year 2007	Adopted Budget Fiscal Year 2008	Adopted Budget Fiscal Year 2009	Percentage Change From Fiscal Year 2008 to 2009
GREENBACKVILLE/CAPTAINS COVE MOSQUITO CONTROL FUND					
General property taxes	40,344	44,473	42,500	48,500	14.12%
Real property taxes	38,960	42,708	42,500	45,000	5.88%
Penalties - all taxes	456	407	-	3,500	100.00%
Interest - all taxes	928	1,358	-	-	0.00%
DRUG SEIZURES FUND					
Commonwealth aid	6,278	11,749	2,000	2,000	0.00%
Proceeds from sale of seized assets	6,278	11,749	2,000	2,000	0.00%
FIRE PROGRAMS FUND					
Revenue from use of money and property	407	381	-	-	0.00%
Interest	407	381	-	-	0.00%
Miscellaneous Revenue	6,964	6,700	6,700	6,700	0.00%
Contributions	264	-	-	-	0.00%
From Northampton County	6,700	6,700	6,700	6,700	0.00%
Commonwealth aid	19,833	57,340	40,788	40,788	0.00%
Aid to localities	19,833	54,075	40,788	40,788	0.00%
Training center grant	-	3,265	-	-	0.00%
Other financing sources	-	-	-	-	0.00%
Transfer from General Fund	-	-	-	-	0.00%
TOTAL FIRE PROGRAMS FUND	27,204	64,421	47,488	47,488	0.00%
HAZARDOUS MATERIALS RESPONSE FUND					
Charges for services	1,520	-	-	-	0.00%
Response reimbursements	1,520	-	-	-	0.00%
Commonwealth aid	5,000	5,000	5,000	5,000	0.00%
Hazardous materials grant	5,000	5,000	5,000	5,000	0.00%
TOTAL HAZARDOUS MATERIALS RESPONSE FUND	6,520	5,000	5,000	5,000	0.00%
EMERGENCY 911 FUND					
Other local taxes	324,186	185,802	-	-	0.00%
Emergency 911 tax	324,186	185,802	-	-	0.00%
Miscellaneous recoveries	-	-	-	-	0.00%
Other financing sources	15,358	175,225	376,303	436,517	16.00%
Transfer from General Fund	15,358	175,225	376,303	436,517	16.00%
TOTAL EMERGENCY 911 FUND	339,544	361,027	376,303	436,517	16.00%

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	Actual Fiscal Year 2006	Actual Fiscal Year 2007	Adopted Budget Fiscal Year 2008	Adopted Budget Fiscal Year 2009	Percentage Change From Fiscal Year 2008 to 2009
REHABILITATION PROJECTS FUND					
Revenue from use of money and property	77	111	-	-	0.00%
Interest	77	111	-	-	0.00%
Miscellaneous recoveries	21,888	19,381	-	-	0.00%
Miscellaneous revenue	21,888	19,381	-	-	0.00%
Federal aid	766,117	847,232	-	-	0.00%
Community development block grants	766,117	847,232	-	-	0.00%
TOTAL REHABILITATION PROJECTS FUND	788,082	866,724	-	-	0.00%

COUNTY CAPITAL PROJECTS FUND					
Revenue from use of money and property	4,342	79,868	-	-	0.00%
Investment earnings	4,342	79,868	-	-	0.00%
Miscellaneous	-	-	-	-	0.00%
Northampton County matching funds-Animal control facility	-	-	-	-	0.00%
Sale of Real Estate	-	-	-	-	0.00%
Other	-	-	-	-	0.00%
Commonwealth aid	1,763,748	359,685	-	-	0.00%
Interest rate subsidy	1,763,748	359,685	-	-	0.00%
Other financing sources	39,450	4,202,155	1,920,833	819,201	-57.35%
Proceeds from indebtedness	-	2,807,741	-	-	0.00%
Transfers from General Fund-Capital Funding	39,450	1,394,414	1,920,833	819,201	-57.35%
TOTAL COUNTY CAPITAL PROJECTS FUNG	1,807,540	4,641,708	1,920,833	819,201	-57.35%

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Revenue and Other Sources Summary

	Actual Fiscal Year 2006	Actual Fiscal Year 2007	Adopted Budget Fiscal Year 2008	Adopted Budget Fiscal Year 2009	Percentage Change From Fiscal Year 2008 to 2009
SCHOOL DEBT SERVICE FUND					
General property taxes	2,445,275	2,405,035	2,380,000	2,476,000	4.03%
Real property taxes	2,102,913	2,113,644	2,120,000	2,180,000	2.83%
Public services taxes	163,506	105,417	80,000	100,000	25.00%
Personal property taxes	74,266	91,678	81,000	96,000	18.52%
Mobile home taxes	34,320	31,130	30,000	30,000	0.00%
Machinery & tools taxes	11,829	10,618	9,000	10,000	11.11%
Penalties - all taxes	29,737	24,687	30,000	30,000	0.00%
Interest - all taxes	28,704	27,861	30,000	30,000	0.00%
Miscellaneous	-	199,909	-	138,820	100.00%
VPSA debt service credit	-	199,909	-	-	0.00%
From Accomack County School Board	-	-	-	138,820	100.00%
Commonwealth aid	531,050	523,480	522,909	516,199	-1.28%
Personal property tax relief act	59,528	57,060	56,199	56,199	0.00%
Lottery funds	295,000	295,000	295,000	295,000	0.00%
School construction-Gilmore	176,522	171,420	171,710	165,000	-3.91%
Other financing sources	8,461,287	955,310	958,500	958,500	0.00%
Transfer from General Fund	831,236	831,236	831,236	831,236	0.00%
Transfer from Landfill Enterprise Fund	130,051	124,074	127,264	127,264	0.00%
Transfer from School Construction Fund	7,500,000	-	-	-	0.00%
TOTAL SCHOOL DEBT SERVICE FUND	11,437,612	4,083,734	3,861,409	4,089,519	5.91%
PARKS AND RECREATION REVOLVING FUND					
Charges for services	71,034	66,748	79,800	79,800	0.00%
Recreation event fees	71,034	66,748	79,800	79,800	0.00%
Miscellaneous revenue	-	4,943	-	-	0.00%
Sale of equipment	-	4,943	-	-	
Transfer from General Fund	-	1,500	-	-	0.00%
Transfer from General Fund	-	1,500	-	-	0.00%
TOTAL PARKS & RECREATION REVOLVING FUND	71,034	73,191	79,800	79,800	0.00%

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Revenue and Other Sources Summary

	Actual Fiscal Year 2006	Actual Fiscal Year 2007	Adopted Budget Fiscal Year 2008	Adopted Budget Fiscal Year 2009	Percentage Change From Fiscal Year 2008 to 2009
LANDFILL FUND					
Revenue from use of money and property	90,894	112,375	31,070	52,927	70.35%
Interest	90,894	112,375	31,070	52,927	70.35%
Permits, privilege fees, and licenses	1,680	530	-	-	0.00%
Solid waste permits	1,680	530	-	-	0.00%
Charges for Services	2,864,327	2,993,749	3,146,009	3,146,214	0.01%
Landfill tipping fees from the County	876,250	960,230	957,516	957,516	0.00%
Landfill tipping fees from Others	1,988,077	2,033,519	2,188,493	2,188,698	0.01%
Miscellaneous recoveries	11,579	8,544	7,000	7,000	0.00%
Recycling	10,997	7,938	7,000	7,000	0.00%
Other	582	606	-	-	0.00%
Other financing sources	243,201	243,201	243,201	243,201	0.00%
Transfers from General Fund	243,201	243,201	243,201	243,201	0.00%
TOTAL LANDFILL ENTERPRISE FUND	3,211,681	3,358,399	3,427,280	3,449,342	0.64%

PRIMARY GOVERNMENT TOTALS					
Total All Funds:					
Revenues	48,203,674	48,157,697	46,246,327	48,857,443	5.65%
Other Operating Sources	10,203,656	6,865,177	5,255,972	3,784,283	-28.00%
Total Revenues and Other Operating Sources	58,407,330	55,022,874	51,502,299	52,641,726	2.21%

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Revenue and Other Sources Summary

	Actual Fiscal Year 2006	Actual Fiscal Year 2007	Adopted Budget Fiscal Year 2008	Adopted Budget Fiscal Year 2009	Percentage Change From Fiscal Year 2008 to 2009
AIRPORT COMMISSION COMPONENT UNIT					
Revenue from use of money and property	43,272	46,858	44,110	47,390	7.44%
Office Space and Farmland Rent	7,219	7,219	7,290	7,290	0.00%
Hangar Rent	30,813	33,924	33,600	33,600	0.00%
Tie-Down Rent	2,665	3,130	1,720	3,000	74.42%
Parking Space Rent	2,575	2,585	1,500	3,500	133.33%
Charges for Services	147,767	165,170	177,850	355,370	99.81%
Aviation Gasoline Sales	144,003	154,218	105,750	225,000	112.77%
Jet A Fuel Sales	-	7,865	67,500	125,000	85.19%
Other Sales	3,764	3,087	4,600	5,370	16.74%
Miscellaneous	55,308	1,607	1,100	1,100	0.00%
Other	55,308	1,607	1,100	1,100	0.00%
Local Government Aid	92,940	164,522	167,458	170,040	1.54%
Aid from Accomack County Primary Government	92,940	164,522	167,458	170,040	1.54%
Commonwealth aid	236,031	234,470	3,080	3,080	0.00%
Maintenance grants	7,555	45,175	3,080	3,080	0.00%
Capital grants	228,476	189,295	-	-	0.00%
Federal aid	72,045	262,210	-	-	0.00%
Capital grants	72,045	262,210	-	-	0.00%
TOTAL AIRPORT COMMISSION	647,363	874,837	393,598	576,980	46.59%

ECONOMIC DEVELOPMENT AUTHORITY COMPONENT UNIT

Revenue from use of money and property	21	15	-	-	0.00%
From use of money	21	15	-	-	0.00%
Charges for Services	105,206	132,473	107,114	107,114	0.00%
Sewer charges	105,206	132,473	107,114	107,114	0.00%
Miscellaneous recoveries	13,093	13,638	-	-	0.00%
Trust-tech collections	12,379	13,411	-	-	0.00%
Other	714	227	-	-	0.00%
Local Government Aid	111,515	98,670	68,609	73,653	7.35%
Aid from Accomack County Primary Government	111,515	98,670	68,609	73,653	7.35%
TOTAL INDUSTRIAL DEVELOPMENT AUTHORITY	229,835	244,796	175,723	180,767	2.87%

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Expenditures and Other Uses Summary

	Actual Fiscal Year 2006	Actual Fiscal Year 2007	Adopted Budget Fiscal Year 2008	Adopted Budget Fiscal Year 2009	Percentage Change From Fiscal Year 2008 to 2009
GENERAL FUND					
General Government Administration	2,821,809	3,035,725	3,442,741	3,409,330	-0.97%
Board of Supervisors	266,678	243,962	251,779	235,625	-6.42%
County Administrator	516,454	554,534	617,761	486,450	-21.26%
Legal Services	36,843	154,683	239,721	251,105	4.75%
Commissioner of the Revenue	237,294	249,807	284,222	299,580	5.40%
County Assessor	399,003	422,190	522,001	627,379	20.19%
Treasurer	391,404	400,973	415,169	412,665	-0.60%
Central Accounting	696,085	715,090	794,666	778,352	-2.05%
Risk Management	132,866	139,225	151,250	151,257	0.00%
Electoral Board	43,915	48,531	52,471	50,018	-4.67%
Registrar	101,267	106,730	113,701	116,899	2.81%
Judicial Administration	1,215,267	1,276,162	1,337,645	1,406,788	5.17%
Circuit Court	66,720	61,154	80,706	81,394	0.85%
General District Court	8,972	7,707	10,820	10,279	-5.00%
Chief Magistrate	11,554	11,204	13,356	12,688	-5.00%
Juvenile & Domestic Relations Court	10,734	12,418	16,630	15,798	-5.00%
Clerk of the Circuit Court	343,990	389,638	386,977	407,294	5.25%
Sheriff - Court Services	438,898	438,659	460,964	490,570	6.42%
Commissioner of Accounts	-	-	233	221	-5.15%
Commonwealth's Attorney	284,564	305,461	362,976	383,561	5.67%
Victim & Witness Assistance program	49,835	49,921	4,983	4,983	0.00%
Public Safety	4,970,305	5,083,156	4,843,311	5,146,526	6.26%
Sheriff - Law Enforcement Services	1,691,023	1,581,228	1,645,672	1,742,323	5.87%
Volunteer Fire & Rescue	327,128	281,004	252,510	260,510	3.17%
Arson Investigations	57,810	66,132	-	-	0.00%
Emergency Medical Services	211,514	154,767	174,376	166,760	-4.37%
Sheriff - Jail Operation	1,796,535	2,057,655	1,786,902	2,024,586	13.30%
Juvenile Probation Office	124,724	99,922	101,122	80,866	-20.03%
Community Corrections	82,270	86,187	-	-	0.00%
Building and Zoning	-	403,730	517,573	521,667	0.79%
Ordinance Enforcement	50,700	51,630	67,786	61,929	-8.64%
Animal Control	92,245	100,776	96,688	92,670	-4.16%
Regional Animal Shelter	145,987	84,884	98,769	103,562	4.85%
Emergency Management	386,226	113,275	100,913	90,703	-10.12%
Medical Examiner	3,298	615	-	-	0.00%
S.P.C.A. Operating Subsidy	845	1,351	1,000	950	-5.00%
Public Works	3,800,114	3,660,276	3,534,307	3,405,723	-3.64%
Storm Drainage	145,182	120,382	154,013	156,132	1.38%
Street Paving	3,715	3,820	-	-	0.00%
Litter Control	222,006	249,558	174,959	183,761	5.03%
Solid Waste	2,383,689	2,103,957	2,249,735	2,178,404	-3.17%
Buildings & Grounds	1,045,522	1,182,559	955,600	887,426	-7.13%

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Expenditures and Other Uses Summary

	Actual Fiscal Year 2006	Actual Fiscal Year 2007	Adopted Budget Fiscal Year 2008	Adopted Budget Fiscal Year 2009	Percentage Change From Fiscal Year 2008 to 2009
GENERAL FUND-continued					
Health & Welfare	730,891	782,870	769,331	782,639	1.73%
Health Department Operating Subsidy	469,908	512,768	482,441	477,319	-1.06%
School Dental Program Operating Subsidy	-	5,395	5,395	5,125	-5.00%
Community Services Board Operating Subsidy	146,495	146,500	146,495	139,170	-5.00%
Eastern Shore Area Agency on Aging Operating Subsidy	17,460	20,000	20,000	19,000	-5.00%
Tax Relief for the Elderly	97,028	98,207	115,000	142,025	23.50%
Education	12,741,703	13,168,435	14,002,235	15,151,679	8.21%
Eastern Shore Community College Operating Subsidy	44,513	44,513	44,513	42,287	-5.00%
Accomack County School Board Subsidy	12,697,190	13,123,922	13,957,722	15,109,392	8.25%
Parks, Recreation & Cultural	888,541	876,450	791,555	803,433	1.50%
Parks & Recreation	319,277	342,246	348,276	359,921	3.34%
Parks & Recreation-Summer Food	107,994	106,337	-	-	0.00%
Translator Television	51,252	75,267	78,376	74,457	-5.00%
Public Boating Docks and Ramps	56,228	43,005	64,144	45,046	-29.77%
Eastern Shore's Own Art Center Operating Subsidy	5,000	5,000	5,000	4,750	-5.00%
Eastern Shore Public Library Operating Subsidy	348,790	304,595	295,759	319,259	7.95%
Planning & Community Development	1,448,854	1,159,534	1,130,794	1,135,074	0.38%
Planning District Commission Operating Subsidy	64,372	71,063	66,563	63,235	-5.00%
Housing Redevelopment Corporation Operating Subsidy	10,000	10,000	10,000	9,500	-5.00%
Economic Development	1,485	22,486	39,270	80,085	103.93%
Building, Planning & Zoning	642,239	-	-	-	0.00%
Planning	-	416,081	424,365	408,042	-3.85%
Hazard Mitigation Projects	-	64,803	-	-	0.00%
Transportation District Commission Operating Subsidy	107,275	7,275	7,275	6,911	-5.00%
Eastern Shore Tourism Commission Operating Subsidy	66,930	66,930	78,541	69,514	-11.49%
Chamber of Commerce Operating Subsidy	728	970	970	921	-5.05%
Resource Conserv. & Development Council Operating Sub.	-	10,711	10,711	10,175	-5.00%
Soil & Water Conservation District Operating Subsidy	22,164	22,164	24,164	22,956	-5.00%
Star Transit Operating Subsidy	78,600	35,600	35,600	33,820	-5.00%
Eastern Shore Groundwater Committee Operating Subsidy	18,000	24,250	24,250	28,357	16.94%
E.S. Small Business Dev. Center Operating Subsidy	5,000	5,000	5,000	4,750	-5.00%
Chincoteague Center Subsidy	30,000	-	-	-	0.00%
Southeast RCAP	-	-	-	950	100.00%
Hurricane Katrina Relief Contribution	1,000	-	-	-	0.00%
Johnsongrass & Gypsy Moth Program	10,368	11,253	11,091	10,986	-0.95%
Water Projects	-	525	29,850	4,607	-84.57%
Waste Treatment Projects	68,871	10,178	-	-	0.00%
Cooperative Extension Service	117,367	117,053	126,891	136,572	7.63%
Accomack County Airport Commission Operating Subsidy	92,940	164,522	167,644	170,040	1.43%
Industrial Development Authority Operating Subsidy	111,515	98,670	68,609	73,653	7.35%

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Expenditures and Other Uses Summary

	Actual Fiscal Year 2006	Actual Fiscal Year 2007	Adopted Budget Fiscal Year 2008	Adopted Budget Fiscal Year 2009	Percentage Change From Fiscal Year 2008 to 2009
GENERAL FUND-continued					
Nondepartmental	-	-	139,761	42,071	-69.90%
Operating Contingency	-	-	139,761	42,071	-69.90%
Debt Service	247,909	292,333	576,503	580,841	0.75%
Debt Service-Social Services building					
Principal	95,000	95,000	95,000	100,000	5.26%
Interest and fiscal charges	152,909	151,009	149,108	146,853	-1.51%
Debt Service-Solid Waste Convenience Centers					
Principal	-	-	215,000	225,000	4.65%
Interest and fiscal charges	-	46,324	117,395	108,988	-7.16%
Other Uses	2,464,404	3,581,506	4,321,819	3,380,066	-21.79%
Transfers To Virginia Public Assistance Fund	636,228	652,863	674,050	703,857	4.42%
Transfers To Comprehensive Youth Services Fund	693,931	526,268	519,397	589,255	13.45%
Transfers To Emergency 911 Fund	15,358	175,225	376,303	436,517	16.00%
Transfers To County Capital Projects Fund	39,450	1,376,530	1,920,833	819,201	-57.35%
Transfers To Wallops Research Park Fund	-	17,884	-	-	0.00%
Transfers To Rehabilitative Projects Fund	5,000	-	-	-	0.00%
Transfers To School Debt Service Fund	831,236	831,236	831,236	831,236	0.00%
Transfers To Landfill Enterprise Fund	243,201	-	-	-	0.00%
Transfers To Other Funds	-	1,500	-	-	0.00%
TOTAL GENERAL FUND	31,329,797	32,916,447	34,890,002	35,244,170	1.02%

VIRGINIA PUBLIC ASSISTANCE FUND

Health & Welfare	3,683,181	3,835,421	3,884,965	4,408,745	13.48%
Social Services	3,683,181	3,835,421	3,884,965	4,408,745	13.48%
Other Uses	114,201	108,655	102,487	33,752	-67.07%
Transfers to Comprehensive Youth Services Fund	114,201	108,655	102,487	33,752	-67.07%
TOTAL VIRGINIA PUBLIC ASSISTANCE FUND	3,797,382	3,944,076	3,987,452	4,442,497	11.41%

COMPREHENSIVE YOUTH SERVICES FUND

Health & Welfare	3,599,675	3,192,325	2,290,808	2,453,533	7.10%
Family Projects Program	138,358	142,877	130,490	159,890	22.53%
Teen Pregnancy Prevention Program	44,953	47,074	46,641	49,560	6.26%
Healthy Families Initiative Program	49,617	50,604	-	-	0.00%
Pooled Services Program-Accomack	2,404,826	1,873,622	1,552,776	1,722,842	10.95%
Pooled Services Program-Northampton	936,921	1,053,148	496,241	496,241	0.00%
Administration Grant-Accomack	12,500	12,500	52,160	12,500	-76.04%
Administration Grant-Northampton	12,500	12,500	12,500	12,500	0.00%

Financial Summaries Section

Expenditures and Other Uses Summary

	Actual Fiscal Year 2006	Actual Fiscal Year 2007	Adopted Budget Fiscal Year 2008	Adopted Budget Fiscal Year 2009	Percentage Change From Fiscal Year 2008 to 2009
LAW LIBRARY FUND					
Judicial Administration	6,360	11,593	7,200	7,200	0.00%
Law Library	6,360	11,593	7,200	7,200	0.00%
CONSOLIDATED EMERGENCY MEDICAL SERVICES FUND					
Public Safety	1,302,542	1,523,840	1,644,401	1,893,693	15.16%
Fire & Rescue Services	1,302,542	1,523,840	1,644,401	1,893,693	15.16%
ATLANTIC DISTRICT FIRE & RESCUE FUND					
Public Safety	289,921	360,651	388,112	400,612	3.22%
Volunteer Fire and Rescue Company Operating Subsidies	289,921	360,651	388,112	400,612	3.22%
METOMPKIN DISTRICT FIRE & RESCUE FUND					
Public Safety	120,731	119,779	122,107	126,107	3.28%
Volunteer Fire and Rescue Company Operating Subsidies	120,731	119,779	122,107	126,107	3.28%
LEE DISTRICT FIRE & RESCUE FUND					
Public Safety	225,034	223,140	231,395	237,895	2.81%
Volunteer Fire and Rescue Company Operating Subsidies	225,034	223,140	231,395	237,895	2.81%
PUNGOTEAGUE DISTRICT FIRE & RESCUE FUND					
Public Safety	189,729	222,973	229,342	234,342	2.18%
Volunteer Fire and Rescue Company Operating Subsidies	189,729	222,973	229,342	234,342	2.18%
GREENBACKVILLE/CAPTAINS COVE MOSQUITO CONTROL FUND					
Health & Welfare	39,680	41,927	42,500	48,500	14.12%
Mosquito Control Commission Operating Subsidy	39,680	41,927	42,500	48,500	14.12%
DRUG SEIZURES FUND					
Public Safety	5,901	3,131	2,000	2,000	0.00%
Law Enforcement	5,901	3,131	2,000	2,000	0.00%
FIRE PROGRAMS FUND					
Public Safety	28,337	59,625	47,488	47,488	0.00%
Fire and Rescue services	28,337	59,625	47,488	47,488	0.00%

Financial Summaries Section

Expenditures and Other Uses Summary

	Actual Fiscal Year 2006	Actual Fiscal Year 2007	Adopted Budget Fiscal Year 2008	Adopted Budget Fiscal Year 2009	Percentage Change From Fiscal Year 2008 to 2009
HAZARDOUS MATERIALS RESPONSE FUND					
Public Safety	8,134	9,087	21,000	21,000	0.00%
Other Protection	8,134	9,087	21,000	21,000	0.00%
EMERGENCY 911 FUND					
Public Safety	339,544	361,028	376,303	436,517	16.00%
Emergency 911 Commission Operating Subsidy	339,544	361,028	376,303	436,517	16.00%
REHABILITATION PROJECTS					
Planning & Community Development	802,460	857,543	-	-	0.00%
Community Development Projects	802,460	857,543	-	-	0.00%
COUNTY CAPITAL PROJECTS FUND					
General Government Administration	-	657,730	385,000	50,000	-87.01%
Digital Records Management System	-	-	35,000	-	-100.00%
Real Property Reassessment	-	657,730	250,000	-	-100.00%
Tax Bill Folding and Inserting Equipment	-	-	-	50,000	100.00%
Comprehensive Software Upgrade (set-aside)	-	-	100,000	-	-100.00%
Public Safety	-	63,000	28,000	-	-100.00%
Fire and EMS Master Plan Development	-	63,000	-	-	0.00%
Public Safety Vehicle Replacement	-	-	28,000	-	-100.00%
Public Works	-	310,909	50,000	-	-100.00%
Convenience Center Construction (4)	-	120,310	-	-	0.00%
Refuse Collection Vehicle Replacement	-	132,819	-	-	0.00%
Clerk of Circuit Court Fire Suppression System	-	-	10,000	-	-100.00%
E911/Extension Office Roof Replacement	-	57,780	-	-	0.00%
District Court Heating & Air Conditioning Improvements	-	-	40,000	-	-100.00%
Health and Welfare	76,439	16,083	-	-	0.00%
Social Services Office Construction	76,439	16,083	-	-	0.00%
Parks, Recreation & Cultural	-	-	200,000	-	-100.00%
Park & Recreation Facility(s)	-	-	200,000	-	-100.00%
Planning & Community Development	39,450	239,884	350,000	-	-100.00%
GIS Implementation (Phase 1/II)	39,450	222,000	-	-	0.00%
Wastewater/Wallops Research Park	-	17,884	350,000	-	-100.00%
Education	6,152,266	359,685	-	-	0.00%
Contribution of Bond Proceeds/Bond Subsidies	6,152,266	359,685	-	-	0.00%
Nondepartmental	-	-	203,431	526,000	158.56%
Capital Contingency	-	-	203,431	526,000	158.56%
Other Uses	-	243,201	704,402	243,201	-65.47%
Transfers to General Fund	-	-	461,201	-	-100.00%
Transfers to the Landfill Fund	-	243,201	243,201	243,201	0.00%
TOTAL COUNTY CAPITAL PROJECTS FUND	6,268,155	1,890,492	1,920,833	819,201	-57.35%

Financial Summaries Section

Expenditures and Other Uses Summary

	Actual Fiscal Year 2006	Actual Fiscal Year 2007	Adopted Budget Fiscal Year 2008	Adopted Budget Fiscal Year 2009	Percentage Change From Fiscal Year 2008 to 2009
SCHOOL DEBT SERVICE FUND					
Debt Service	3,551,171	4,459,481	4,335,891	4,303,437	-0.75%
Principal	1,717,043	2,142,395	2,218,867	2,291,138	3.26%
Interest and fiscal charges	1,834,128	2,317,086	2,117,024	2,012,299	-4.95%
PARKS AND RECREATION REVOLVING FUND					
Parks, Recreation & Cultural	53,672	69,342	79,800	79,800	0.00%
Parks and Recreation	53,672	69,342	79,800	79,800	0.00%
LANDFILL FUND					
Public Works	2,332,270	2,068,447	1,905,693	1,849,184	-2.97%
North & South Landfills	1,624,901	1,314,097	1,174,462	1,849,184	57.45%
Debt Service	466,821	467,356	467,657	468,883	0.26%
Principal	300,000	315,000	315,000	350,000	11.11%
Interest and fiscal charges	166,821	152,356	152,657	118,883	-22.12%
Other Uses	130,051	124,074	127,264	127,264	0.00%
Transfers to School Debt Service	130,051	124,074	127,264	127,264	0.00%
TOTAL LANDFILL ENTERPRISE FUND	2,929,142	2,659,877	2,500,614	2,445,331	-2.21%
PRIMARY GOVERNMENT TOTALS					
Total All Funds:					
Expenditures	46,026,445	48,868,921	47,861,276	49,459,040	3.34%
Other Uses-Interfund Transfers	2,708,656	4,057,436	5,255,972	3,784,283	-28.00%
Total Expenditures and Other Uses	48,735,101	52,926,357	53,117,248	53,243,323	0.24%
AIRPORT COMMISSION COMPONENT UNIT					
Planning & Community Development	622,533	861,836	365,738	549,120	50.14%
Airport	622,533	861,836	365,738	549,120	50.14%
Debt Service	28,031	30,626	27,860	27,860	0.00%
Principal	20,199	21,483	9,600	9,600	0.00%
Interest and fiscal charges	7,832	9,143	18,260	18,260	0.00%
TOTAL AIRPORT COMMISSION	650,564	892,462	393,598	576,980	46.59%
ECONOMIC DEVELOPMENT AUTHORITY COMPONENT UNIT					
Planning & Community Development	230,110	253,959	175,723	180,767	2.87%
Industrial Park & Sewer	230,110	253,959	175,723	180,767	2.87%
TOTAL ECONOMIC DEVELOPMENT AUTHORITY	230,110	253,959	175,723	180,767	2.87%

Financial Summaries Section

Fund Balance Analysis

	Actual Fund Balance 6/30/2007	Fiscal Year 08 Projected Revenues & Other Sources	Fiscal Year 08 Projected Expenditures & Other Uses	Fund Balance Designated or Reserved For:				Projected	Fiscal Year 2009 Adopted Revenues & Other Sources	Fiscal Year 2009 Adopted Expenditures & Other Uses	Projected
				Projects	Debt Service	Noncurrent Items	Cash Flow/ Emerg. Use	Unreserved & Undesignated			Unreserved & Undesignated
								Fund Balance 6/30/2008			Fund Balance 6/30/2009
PRIMARY GOVERNMENT:											
GENERAL FUND	6,802,785	33,541,042	(37,220,364)	(11,073)	(259,869)	(154,700)	(1,714,000)	983,821	34,260,349	(35,244,170)	-
SPECIAL REVENUE FUNDS	1,190,540	11,026,744	(11,196,624)	(26,416)	-	(322,930)	-	671,314	9,943,515	(10,351,384)	263,445
Virginia Public Assitance	-	4,478,411	(4,478,411)	-	-	-	-	-	4,442,497	(4,442,497)	-
Comprehensive Youth Services	-	2,291,318	(2,291,318)	-	-	-	-	-	2,453,533	(2,453,533)	-
Law Library	54	7,200	(7,254)	-	-	-	-	-	7,200	(7,200)	-
Atlantic District Fire & Rescue	127,765	388,112	(388,112)	-	-	(127,765)	-	-	400,612	(400,612)	-
Metompkin District Fire & Rescue	36,048	122,107	(122,107)	-	-	(36,048)	-	-	126,107	(126,107)	-
Lee District Fire & Rescue	66,456	231,395	(231,395)	-	-	(66,456)	-	-	237,895	(237,895)	-
Pungoteague District Fire & Rescue	76,310	229,342	(229,342)	-	-	(76,310)	-	-	234,342	(234,342)	-
Consolidated Emergency Medical Services	785,614	1,514,101	(1,644,401)	-	-	-	-	655,314	1,501,824	(1,893,693)	263,445
Captains Cove/Greenbackville Mosquito Control	16,351	42,500	(42,500)	-	-	(16,351)	-	-	48,500	(48,500)	-
Drug Seizures	18,369	2,000	(20,369)	-	-	-	-	-	2,000	(2,000)	-
Fire Programs	10,142	53,488	(63,630)	-	-	-	-	-	47,488	(47,488)	-
Hazardous Materials Response	27,015	5,000	(16,015)	-	-	-	-	16,000	5,000	(21,000)	-
Emergency 911 Tax	-	440,558	(440,558)	-	-	-	-	-	436,517	(436,517)	-
Rehabilitation Projects	26,416	1,221,212	(1,221,212)	(26,416)	-	-	-	-	-	-	-
CAPITAL PROJECTS FUNDS	3,071,265	4,795,255	(7,866,520)	-	-	-	-	-	819,201	(819,201)	-
County Capital Projects	3,071,265	4,795,255	(7,866,520)	-	-	-	-	-	819,201	(819,201)	-
DEBT SERVICE FUNDS	1,746,995	3,861,409	(4,335,891)	-	-	-	-	1,272,513	4,089,519	(4,303,437)	1,058,595
School Debt Service Fund	1,746,995	3,861,409	(4,335,891)	-	-	-	-	1,272,513	4,089,519	(4,303,437)	1,058,595
ENTERPRISE FUNDS	2,696,470	3,780,510	(3,780,395)	-	-	-	-	2,696,585	3,529,142	(2,525,131)	3,700,596
Parks & Recreation Revolving	50,225	79,800	(79,800)	-	-	-	-	50,225	79,800	(79,800)	50,225
Landfill	2,646,245	3,700,710	(3,700,595)	-	-	-	-	2,646,360	3,449,342	(2,445,331)	3,650,371
PRIMARY GOVERNMENT GRAND TOTALS	15,508,055	57,004,960	(64,399,794)	(37,489)	(259,869)	(477,630)	(1,714,000)	5,624,233	52,641,726	(53,243,323)	5,022,636
COMPONENT UNITS:											
Airport Commission	25,853	541,176	(541,549)	(25,480)	-	-	-	-	576,980	(576,980)	-
Economic Development Authority	-	195,223	(195,223)	-	-	-	-	-	180,767	(180,767)	-
COMPONENT UNIT GRAND TOTALS	25,853	736,399	(736,772)	(25,480)	-	-	-	-	757,747	(757,747)	-

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 10% or more.

GENERAL FUND

	Anticipated FY09 Beginning Balance	Anticipated FY09 Ending Balance	Increase (Decrease)	Percent Change
Unreserved/Undesignated Fund Balance	\$ 983,821	\$ -	\$ (983,821)	-100%

Discussion:

It is the County's practice to use unreserved, undesignated fund balance for capital expenditures or other one-time expenditures in fiscal years beginning after the fund balance is earned. This practice ensures that most routine capital expenditures can be funded on a pay-as-you-go basis as opposed to through the issuance of debt. The fact that the County's unreserved, undesignated fund balance is projected to decrease by 100% means that the County has appropriated all funds not designated or reserved for another purpose. It should be noted that the County has designated \$1,714,000 (5% of general fund budgeted revenue) for cash flow or emergency use which is not subject to appropriation.

CONSOLIDATED EMERGENCY MEDICAL SERVICES (EMS) FUND

	Anticipated FY09 Beginning Balance	Anticipated FY09 Ending Balance	Increase (Decrease)	Percent Change
Unreserved/Undesignated Fund Balance	\$ 655,314	\$ 263,445	\$ (391,869)	-60%

Discussion:

In fiscal year 2006, the County consolidated four different special revenue funds used to account for district EMS services. This consolidation included the transfer of all residual fund balances from the four discontinued funds to the newly created Consolidated EMS Fund. 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 the amount needed to fund the cost of EMS operations; however, because the residual fund balances transferred to this fund were significant, the current tax rate has been set slightly below the amount needed thereby using the available fund balance. From a long-term perspective, this fund has sufficient resources to allow this to continue until fiscal year 2010 at which time an EMS tax increase would be warranted. This forecast assumes there will be no significant changes in the service level.

SCHOOL DEBT SERVICE FUND

	Anticipated FY09 Beginning Balance	Anticipated FY09 Ending Balance	Increase (Decrease)	Percent Change
Unreserved/Undesignated Fund Balance	\$ 1,272,513	\$ 1,058,595	\$ (213,918)	-17%

Discussion:

In fiscal year 2003, the County and School Board launched Phase 2 of the School Construction Program. Success of this program was dependent on a number of debt issuances beginning in fiscal year 2003 and concluding in fiscal year 2006. At the inception of the program, the special property tax levied for school debt service was increased in order to fund future school debt service costs. The remaining debt service cost was funded by utilizing fund balance which is forecast to continue to decrease to a low of approximately \$249,000 in fiscal year 2013.

LANDFILL FUND

	Anticipated FY09 Beginning Balance	Anticipated FY09 Ending Balance	Increase (Decrease)	Percent Change
Unreserved/Undesignated Fund Balance	\$ 2,646,360	\$ 3,650,371	\$ 1,004,011	38%

Discussion:

The County operates two landfills strategically located at the Northern and Southern ends of the County. The South landfill is anticipated to stop accepting waste in fiscal year 2012 while Cell 2 of the North Landfill is expected to stop accepting waste in fiscal year 2017. State and federal laws require the County to place a final cover on each landfill once it stops accepting waste. These laws also require that the County perform certain maintenance and monitoring of each landfill for thirty years after closure. The cost of closure and post-closure costs associated with these landfills is estimated at approximately \$9 million dollars. The County expects to fund these costs primarily from user fees over the remaining life of the landfills. Fund balance is expected to increase each year as the County accumulates funding for closure and post-closure costs. It is projected to reach a high of approximately \$7.2 million in FY2012 in time to fund the closure of the South Landfill.

Financial Summaries Section

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

Fund	Department	Title	FY07	FY08	FY09
			Approved FTE	Approved FTE	Adopted FTE
General Fund	County Administrator	Administrative Assistant I	3.00	3.00	3.00
General Fund	County Administrator	Administrative Assistant II	1.00	1.00	1.00
General Fund	County Administrator	Assistant County Administrator	1.00	1.00	0.00
General Fund	County Administrator	County Administrator	1.00	1.00	1.00
General Fund	County Administrator	Purchasing & Contracts Manager	1.00	1.00	1.00
		Subtotal	7.00	7.00	6.00
General Fund	Legal Services	Administrative Secretary	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	Clerk Typist II	0.00	1.00	1.00
General Fund	Commissioner of Revenue	Departmental Secretary	1.00	1.00	1.00
General Fund	Commissioner of Revenue	Deputy I	1.00	1.00	1.00
General Fund	Commissioner of Revenue	Deputy III	2.00	2.00	2.00
		Subtotal	5.00	6.00	6.00
General Fund	County Assessor	Appraiser	3.00	3.00	4.00
General Fund	County Assessor	Administrative Assistant I	1.00	1.00	1.00
General Fund	County Assessor	Data Entry Operator	0.00	0.00	2.00
General Fund	County Assessor	Deputy Assessor	1.00	1.00	1.00
General Fund	County Assessor	Land Use/Assessment Coordinator	1.00	1.00	1.00
General Fund	County Assessor	Real Estate Records Coordinator	1.00	1.00	1.00
General Fund	County Assessor	Real Estate Assessor	1.00	1.00	1.00
		Subtotal	8.00	8.00	11.00
General Fund	Treasurer	Treasurer	1.00	1.00	1.00
General Fund	Treasurer	Clerk Typist II	0.00	1.00	1.00
General Fund	Treasurer	Deputy I	2.00	2.00	2.00
General Fund	Treasurer	Deputy II	1.00	1.00	1.00
General Fund	Treasurer	Deputy IV	1.00	1.00	1.00
General Fund	Treasurer	Tax Collector	1.00	1.00	1.00
		Subtotal	6.00	7.00	7.00
General Fund	Central Accounting	Accountant	1.00	1.00	1.00
General Fund	Central Accounting	Accounting Coordinator	1.00	1.00	1.00
General Fund	Central Accounting	Administrative Assistant II	1.00	1.00	1.00
General Fund	Central Accounting	AP/Payroll System Specialist	1.00	1.00	1.00
General Fund	Central Accounting	Deputy Finance Director	1.00	1.00	1.00
General Fund	Central Accounting	Finance Director	1.00	1.00	1.00
General Fund	Central Accounting	Information Systems Coordinator	1.00	1.00	1.00
General Fund	Central Accounting	IT Specialist	1.00	1.00	1.00
		Subtotal	8.00	8.00	8.00
General Fund	Registrar	Deputy Registrar	1.00	1.00	1.00
General Fund	Registrar	Registrar	1.00	1.00	1.00
		Subtotal	2.00	2.00	2.00
General Fund	Circuit Court	Judge's 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	1.00	1.00	1.00
General Fund	Clerk of Court	Deputy Clerk I	1.00	1.00	1.00
General Fund	Clerk of Court	Deputy Clerk II	2.00	2.00	2.00
General Fund	Clerk of Court	Deputy Clerk III	2.00	2.00	2.00
General Fund	Clerk of Court	Senior Clerk Typist	0.50	0.50	0.50
		Subtotal	7.50	7.50	7.50
General Fund	Sheriff-Court Services	Court Services Officer 8	4.00	5.00	5.00
General Fund	Sheriff-Court Services	Court Services Officer 7	1.00	0.00	0.00
General Fund	Sheriff-Court Services	Law Enforcement Officer 8	1.00	1.00	1.00
General Fund	Sheriff-Court Services	Master Deputy 9	1.00	1.00	1.00
General Fund	Sheriff-Court Services	Sheriff	0.33	0.33	0.33
		Subtotal	7.33	7.33	7.33

Financial Summaries Section

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

Fund	Department	Title	FY07	FY08	FY09
			Approved FTE	Approved FTE	Adopted FTE
General Fund	Commonwealth's Attorney	Administrative Assistant II	1.00	1.00	1.00
General Fund	Commonwealth's Attorney	Attorney I	1.00	2.00	2.00
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	3.50	4.50	4.50
General Fund	Victim/Witness Assistance	Victim/Witness Assistance Coordinator	1.00	1.00	1.00
		Subtotal	1.00	1.00	1.00
General Fund	Sheriff-Law Enforcement	Admin Staff Specialist	1.00	1.00	1.00
General Fund	Sheriff-Law Enforcement	Communications Operator	5.00	5.00	5.00
General Fund	Sheriff-Law Enforcement	Correction Officer 10	1.00	1.00	1.00
General Fund	Sheriff-Law Enforcement	Law Enforcement Officer 7	1.00	1.00	1.00
General Fund	Sheriff-Law Enforcement	Law Enforcement Officer 8	9.00	9.00	9.00
General Fund	Sheriff-Law Enforcement	Law Enforcement Officer 9	2.00	2.00	2.00
General Fund	Sheriff-Law Enforcement	Law Enforcement Officer 10	5.00	5.00	5.00
General Fund	Sheriff-Law Enforcement	Law Enforcement Officer 12	1.00	1.00	1.00
General Fund	Sheriff-Law Enforcement	Master Deputy 9	6.00	6.00	6.00
General Fund	Sheriff-Law Enforcement	Secretary I	1.00	1.00	1.00
General Fund	Sheriff-Law Enforcement	Sheriff	0.33	0.33	0.33
		Subtotal	32.33	32.33	32.33
General Fund	Arson Investigations	Fire/Arson Investigator	1.00	0.00	0.00
		Subtotal	1.00	0.00	0.00
General Fund	Emergency Medical Services	Administrative Assistant II	1.00	1.00	1.00
General Fund	Emergency Medical Services	Public Safety Director	1.00	1.00	1.00
		Subtotal	2.00	2.00	2.00
General Fund	Sheriff-Corrections	Classification	1.00	1.00	1.00
General Fund	Sheriff-Corrections	Cook A	1.00	1.00	1.00
General Fund	Sheriff-Corrections	Correctional Officer 7	1.00	3.00	3.00
General Fund	Sheriff-Corrections	Correctional Officer 8	7.00	5.00	5.00
General Fund	Sheriff-Corrections	Correctional Officer 9	2.00	2.00	2.00
General Fund	Sheriff-Corrections	Correction Officer 10	1.00	1.00	1.00
General Fund	Sheriff-Corrections	Court Services Officer 7	1.00	1.00	1.00
General Fund	Sheriff-Corrections	Emergency Correctional Officer 7	2.00	2.00	2.00
General Fund	Sheriff-Corrections	Emergency Correctional Officer 8	7.00	7.00	7.00
General Fund	Sheriff-Corrections	Law Enforcement Officer 7	0.00	0.00	0.00
General Fund	Sheriff-Corrections	Law Enforcement Officer 8	2.00	2.00	2.00
General Fund	Sheriff-Corrections	LIDS Technician 2	1.00	1.00	1.00
General Fund	Sheriff-Corrections	Master Deputy 9	2.00	2.00	2.00
General Fund	Sheriff-Corrections	Medical	1.00	1.00	1.00
General Fund	Sheriff-Corrections	Sheriff	0.33	0.33	0.33
		Subtotal	29.33	29.33	29.33
General Fund	Juvenile Probation	Outreach Officer	1.00	1.00	1.00
		Subtotal	1.00	1.00	1.00
General Fund	Building and Zoning	Building Application Specialist	1.00	1.00	1.00
General Fund	Building and Zoning	Code Enforcement Officer	3.50	3.50	3.50
General Fund	Building and Zoning	Director of Building & Zoning	1.00	1.00	1.00
General Fund	Building and Zoning	Permit Zoning Specialist	1.00	1.00	1.00
General Fund	Building and Zoning	Plans Examiner	0.00	1.00	1.00
General Fund	Building and Zoning	Receptionist	0.00	1.00	1.00
General Fund	Building and Zoning	Senior Permit Zoning Specialist	1.00	1.00	1.00
		Subtotal	7.50	9.50	9.50
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	2.00	2.00
		Subtotal	2.00	2.00	2.00
General Fund	Animal Shelter	Attendant	1.00	1.00	1.00
		Subtotal	1.00	1.00	1.00
General Fund	Emergency Services	Deputy Emergency Mgmt. Coordinator	0.00	1.00	1.00
		Subtotal	0.00	1.00	1.00
General Fund	Storm Drainage	Ditch Maintenance Supervisor	1.00	1.00	1.00
		Subtotal	1.00	1.00	1.00

Financial Summaries Section

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

Fund	Department	Title	FY07 Approved FTE	FY08 Approved FTE	FY09 Adopted FTE
General Fund	Litter Control	Garbage/Collection Supervisor	0.30	0.30	0.30
General Fund	Litter Control	Laborer	1.08	1.08	1.08
General Fund	Litter Control	Laborer Crew Leader	1.08	1.08	1.08
General Fund	Litter Control	Litter Control Officer	0.50	1.00	1.00
		Subtotal	<u>2.96</u>	<u>3.46</u>	<u>3.46</u>
General Fund	Solid Waste	Assistant Director Of Public Works	1.00	1.00	1.00
General Fund	Solid Waste	Auto Mechanic	0.90	0.90	0.90
General Fund	Solid Waste	Convenience Center Attendant	12.00	12.00	12.00
General Fund	Solid Waste	Administrative Assistant I	0.70	0.70	0.70
General Fund	Solid Waste	Director of Public Works	0.60	0.60	0.60
General Fund	Solid Waste	Garbage/Collection Supervisor	0.60	0.60	0.60
General Fund	Solid Waste	Laborer	0.05	0.05	0.05
General Fund	Solid Waste	Laborer Crew Leader	0.05	0.05	0.05
General Fund	Solid Waste	Lead Auto Mechanic	0.90	0.90	0.90
General Fund	Solid Waste	Truck Driver	2.00	2.00	2.00
		Subtotal	<u>18.80</u>	<u>18.80</u>	<u>18.80</u>
General Fund	Buildings and Grounds	911 Sign Maintenance Tech.	1.00	1.00	1.00
General Fund	Buildings and Grounds	Building & Grounds Supervisor	1.00	1.00	1.00
General Fund	Buildings and Grounds	Building Maintenance Mechanic	2.00	2.00	2.00
General Fund	Buildings and Grounds	Building Maintenance Specialist	2.00	2.00	2.00
General Fund	Buildings and Grounds	Custodian	6.00	6.00	6.00
General Fund	Buildings and Grounds	Departmental Secretary	0.30	0.30	0.30
General Fund	Buildings and Grounds	Director of Public Works	0.40	0.40	0.40
General Fund	Buildings and Grounds	Facility Maintenance Tech.	0.50	0.50	0.50
General Fund	Buildings and Grounds	Laborer	0.80	0.80	0.80
General Fund	Buildings and Grounds	Laborer Crew Leader	0.80	0.80	0.80
		Subtotal	<u>14.80</u>	<u>14.80</u>	<u>14.80</u>
General Fund	Parks & Recreation	Departmental Secretary	1.00	1.00	1.00
General Fund	Parks & Recreation	Director of Parks & Recreation	1.00	1.00	1.00
General Fund	Parks & Recreation	Laborer Crew Leader	1.00	1.00	1.00
General Fund	Parks & Recreation	Programs Administrator	1.00	1.00	1.00
General Fund	Parks & Recreation	Recreation Specialist	1.00	1.00	1.00
General Fund	Parks & Recreation	Special Events Coordinator	1.00	1.00	1.00
		Subtotal	<u>6.00</u>	<u>6.00</u>	<u>6.00</u>
General Fund	Economic Development	Economic Development Coordinator	0.00	1.00	1.00
		Subtotal	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>
General Fund	Planning	Administrative Assistant I	1.00	1.00	1.00
General Fund	Planning	Director of Planning	1.00	1.00	1.00
General Fund	Planning	E & S Inspector	1.00	1.00	1.00
General Fund	Planning	GIS Coordinator	1.00	1.00	1.00
General Fund	Planning	Land Use Planner	1.00	1.00	1.00
General Fund	Planning	Environmental Planner	1.00	1.00	1.00
		Subtotal	<u>6.00</u>	<u>6.00</u>	<u>6.00</u>
General Fund	Johnsongrass & Gypsy Moth Control	Johnsongrass Supervisor	0.50	0.50	0.50
		Subtotal	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>
General Fund	Cooperative Extension Agency	Extension Service Tech.	0.50	0.50	0.50
		Subtotal	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>

Financial Summaries Section

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

Fund	Department	Title	FY07	FY08	FY09
			Approved FTE	Approved FTE	Adopted FTE
Virginia Public Asst. Fund	n/a	Director	1.00	1.00	1.00
Virginia Public Asst. Fund	n/a	Social Work Supervisor	2.00	2.00	2.00
Virginia Public Asst. Fund	n/a	Senior Social Worker	5.00	5.00	5.00
Virginia Public Asst. Fund	n/a	Social Worker	7.00	7.00	7.00
Virginia Public Asst. Fund	n/a	Aide	1.00	1.00	1.00
Virginia Public Asst. Fund	n/a	Employment Service Worker	2.00	2.00	2.00
Virginia Public Asst. Fund	n/a	Eligibility Supervisor	2.00	2.00	2.00
Virginia Public Asst. Fund	n/a	Eligibility Intake Worker	11.00	11.00	11.00
Virginia Public Asst. Fund	n/a	Eligibility Worker	10.00	10.00	10.00
Virginia Public Asst. Fund	n/a	Fraud Investigator	1.00	1.00	1.00
Virginia Public Asst. Fund	n/a	Office Manager	1.00	1.00	1.00
Virginia Public Asst. Fund	n/a	Office Assistant	1.00	1.00	1.00
Virginia Public Asst. Fund	n/a	Clerical Supervisor	1.00	1.00	1.00
Virginia Public Asst. Fund	n/a	Secretary 1	1.00	1.00	1.00
Virginia Public Asst. Fund	n/a	Receptionist II	1.00	1.00	1.00
Virginia Public Asst. Fund	n/a	Food Stamp Clerk	1.00	1.00	1.00
Virginia Public Asst. Fund	n/a	Clerk III	3.00	3.00	3.00
Virginia Public Asst. Fund	n/a	Clerk II	4.00	4.00	4.00
Virginia Public Asst. Fund	n/a	Seasonal Energy Worker	9.00	9.00	9.00
		Subtotal	64.00	64.00	64.00
Comp. Youth Services Fund	n/a	Family Project Coordinator	1.00	1.00	1.00
Comp. Youth Services Fund	n/a	Office Services Assistant	0.00	0.00	0.00
Comp. Youth Services Fund	n/a	Outreach Worker	3.00	3.00	3.00
Comp. Youth Services Fund	n/a	Teen Pregnancy Prevention Coordinator	1.00	1.00	1.00
Comp. Youth Services Fund	n/a	CSA Coordinator	1.00	1.00	0.00
		Subtotal	6.00	6.00	5.00
Consolidated EMS Fund	n/a	Shift Supervisor	0.00	0.00	3.00
Consolidated EMS Fund	n/a	Firemedic I	15.50	19.50	19.50
Consolidated EMS Fund	n/a	Firemedic II	7.00	7.00	7.00
Consolidated EMS Fund	n/a	Firemedic Supervisor	2.00	2.00	2.00
		Subtotal	24.50	28.50	31.50
Landfill Fund	n/a	Auto Mechanic	0.10	0.10	0.10
Landfill Fund	n/a	Baler Operator I	2.00	2.00	2.00
Landfill Fund	n/a	Garbage/Collection Supervisor	0.10	0.10	0.10
Landfill Fund	n/a	Heavy Equipment Operator	7.00	7.00	7.00
Landfill Fund	n/a	Laborer	0.07	0.07	0.07
Landfill Fund	n/a	Laborer Crew Leader	0.07	0.07	0.07
Landfill Fund	n/a	Landfill Crew Supervisor	2.00	2.00	2.00
Landfill Fund	n/a	Lead Auto Mechanic	0.10	0.10	0.10
Landfill Fund	n/a	Regulatory Compliance Specialist	1.00	1.00	1.00
Landfill Fund	n/a	Scale Operator	3.00	3.00	3.00
		Subtotal	15.44	15.44	15.44
Total Primary Government FTE			296.00	306.50	310.50
Economic Development Authority		Administrative Assistant I	0.50	0.00	0.00
Economic Development Authority		Director of Airport/Industrial Park	0.50	0.00	0.00
Economic Development Authority		Facilities Maintenance Supervisor	1.00	1.00	1.00
Economic Development Authority		Laborer	0.50	0.50	0.50
Total Economic Development Authority Component Unit FTE			2.50	1.50	1.50
Airport Commission		Administrative Assistant I	0.50	1.00	1.00
Airport Commission		Director of Airport/Industrial Park	0.50	0.00	0.00
Airport Commission		Airport Manager	0.00	1.00	1.00
Airport Commission		Flightline Attendant	1.50	1.50	1.50
Airport Commission		Laborer	0.50	0.50	0.50
Total Airport Commission Component Unit FTE			3.00	4.00	4.00

1 Schedule excludes seasonal positions.

2 Approved FTEs for FY07-FY08 have been restated to reflect positions reallocated or approved during the fiscal year.

Analysis of Authorized Positions and Changes in Authorized Full-Time Equivalents

Authorized Positions:

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 mid-year with Board approval.

Explanation of Changes in Authorized Full-Time Equivalents (FY08-FY09):

Fund:	General Fund
Department (s):	County Administrator
Additional FTE Authorized:	-1.0
Explanation:	The position of Assistant County Administrator was eliminated due to budgetary constraints.

Fund:	General Fund
Department:	County Assessor
Additional FTE Authorized:	3.0
Explanation:	The County's Strategic Plan calls for the development and implementation of a process for regular property reassessment. Step one in the process was to contract with an appraisal firm to perform a physical reassessment. Step two requires the County to continuously update data provided by the appraisal firm and to periodically conduct physical reviews of property internally rather than outsourcing this function. In order to accomplish step two, an additional 3.0 FTE have been added consisting of one appraiser and two data entry operators.

Explanation:	Comprehensive Youth Services Fund
Department:	n/a
Additional FTE Authorized:	-1.0
Explanation:	The position of Comprehensive Services Act (CSA) coordinator was created in fiscal year 2007 to provide additional oversight and management of the Commonwealth mandated CSA program. The CSA program is locally funded in part. Program costs have risen substantially since its inception forcing the County to use funding set aside for this vacant position to meet mandated local match.

Fund:	Consolidated Emergency Medical Services Fund
Department:	n/a
Additional FTE Authorized:	3.0
Explanation:	The number of positions providing core fire and rescue services has increased 49% in the last ten years without any increase in supervisory positions. Three shift supervisors have been added to provide additional management of staff on a daily basis. In addition, they would be responsible for fire investigations within the County and function as backfill in certain situations.



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Property Tax Rates Section



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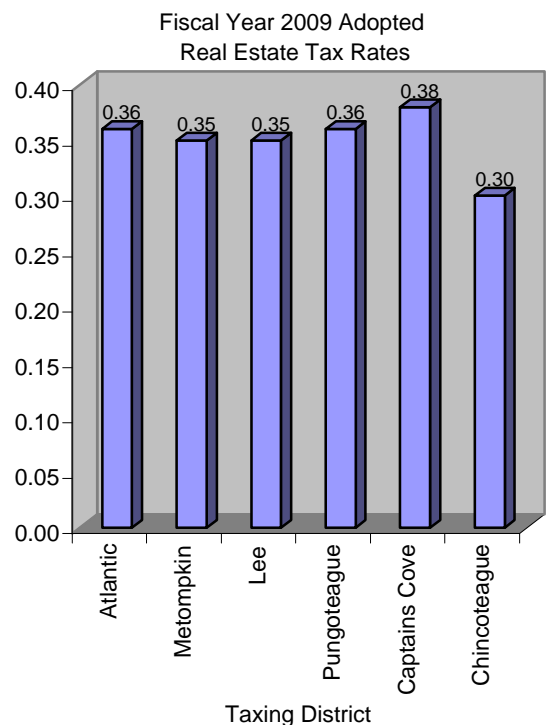
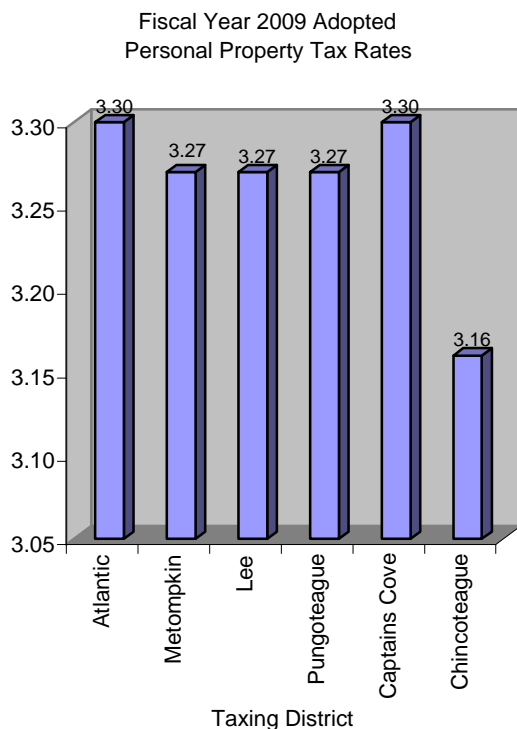
Property Tax Rates Section

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

Other County Rates Levied by Taxing District

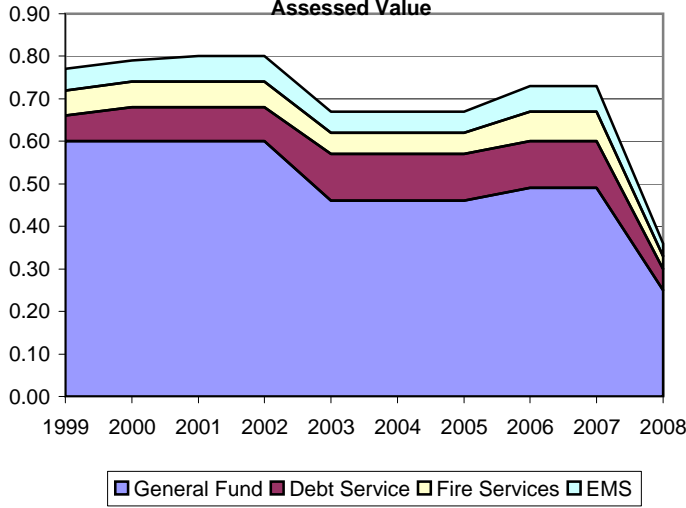
Fiscal Year Ending June 30,	General Fund Tax Rate	School Debt Tax Rate	Fire Services Tax Rate By Taxing District						EMS Tax Rate by Taxing District				Mosquito Control Grnbckville Capt Cove
			Fire Services Tax Rate By Taxing District						EMS Tax Rate by Taxing District				
			Atlantic	Metom-pkin	Lee	Pungoteague	Grnbckville Capt Cove	Atlantic	Metom-pkin	Lee	Pungoteague	Grnbckville Capt Cove	
Real Estate and Mobile Homes:													
2000	0.60	0.06	0.06	0.05	0.05	0.04	0.06	0.05	0.08	0.04	0.05	0.05	0.05
2001	0.60	0.08	0.06	0.05	0.05	0.04	0.06	0.05	0.09	0.04	0.06	0.05	0.05
2002	0.60	0.08	0.06	0.05	0.05	0.04	0.06	0.06	0.09	0.04	0.07	0.06	0.05
2003	0.60	0.08	0.06	0.05	0.05	0.04	0.06	0.06	0.09	0.04	0.07	0.06	0.05
2004	0.46	0.11	0.05	0.04	0.04	0.04	0.05	0.05	0.07	0.04	0.04	0.05	0.04
2005	0.46	0.11	0.05	0.04	0.04	0.04	0.05	0.05	0.07	0.04	0.04	0.05	0.04
2006	0.46	0.11	0.05	0.04	0.04	0.04	0.05	0.05	0.05	0.05	0.05	0.05	0.04
2007	0.49	0.11	0.07	0.04	0.04	0.05	0.07	0.06	0.06	0.06	0.06	0.06	0.04
2008	0.49	0.11	0.07	0.04	0.04	0.05	0.07	0.06	0.06	0.06	0.06	0.06	0.04
2009	0.25	0.05	0.03	0.02	0.02	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.02
Personal Property and Machinery & Tools:													
2000	3.07	0.06	0.06	0.05	0.05	0.04	0.06	0.05	0.08	0.04	0.05	0.05	-
2001	3.07	0.06	0.06	0.05	0.05	0.04	0.06	0.05	0.08	0.04	0.05	0.05	-
2002	3.07	0.06	0.06	0.05	0.05	0.04	0.06	0.05	0.08	0.04	0.05	0.05	-
2003	3.07	0.06	0.06	0.05	0.05	0.04	0.06	0.05	0.08	0.04	0.05	0.05	-
2004	3.07	0.06	0.06	0.05	0.05	0.04	0.06	0.05	0.08	0.04	0.05	0.05	-
2005	3.07	0.06	0.06	0.05	0.05	0.04	0.06	0.05	0.08	0.04	0.05	0.05	-
2006	3.07	0.06	0.06	0.05	0.05	0.04	0.06	0.05	0.08	0.04	0.05	0.05	-
2007	3.10	0.06	0.08	0.05	0.05	0.05	0.08	0.06	0.06	0.06	0.06	0.06	-
2008	3.10	0.06	0.08	0.05	0.05	0.05	0.08	0.06	0.06	0.06	0.06	0.06	-
2009	3.10	0.06	0.08	0.05	0.05	0.05	0.08	0.06	0.06	0.06	0.06	0.06	-

Note: Tax rates listed above are those rates in effect at July 1 of each fiscal year. The County's tax rates vary by taxing district. General fund and debt service tax rates impact all tax districts while EMS, Fire Services and Mosquito Control tax rates vary among taxing districts. For example, the total real estate tax for a resident of Lee District would be 35 cents per \$100 of assessed value (25 cent General Fund tax rate + 5 cent Debt Service tax rate + 2 cent Fire Services tax rate + 3 cent EMS tax rate). Total tax rates by taxing district are shown in the charts below.

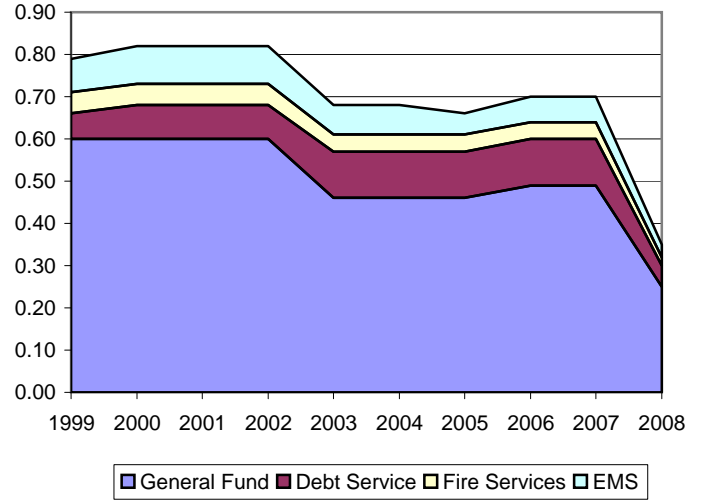


Property Tax Rates Section

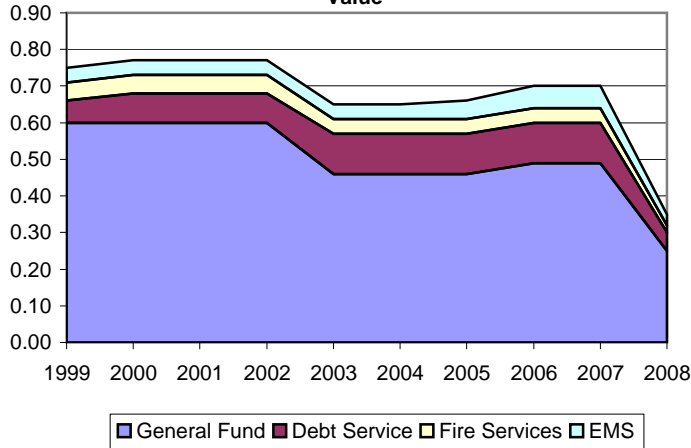
Atlantic District Real Estate Tax Rates per \$100 of Assessed Value



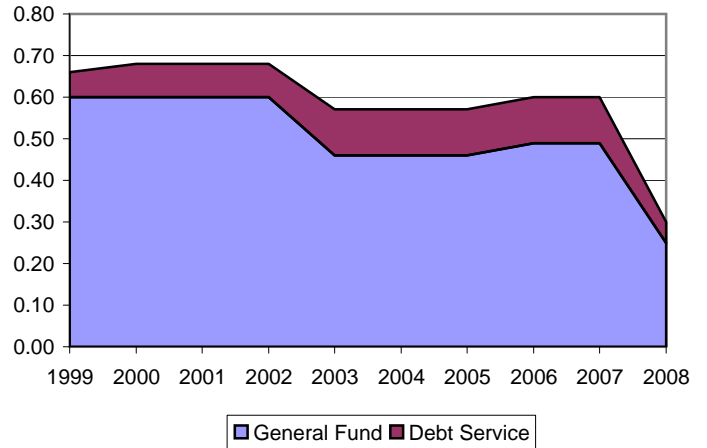
Metompkin District Real Estate Tax Rates per \$100 of Assessed Value



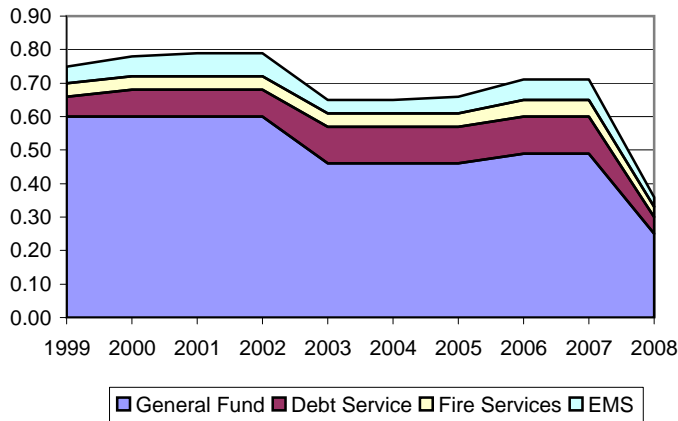
Lee District Real Estate Tax Rates per \$100 of Assessed Value



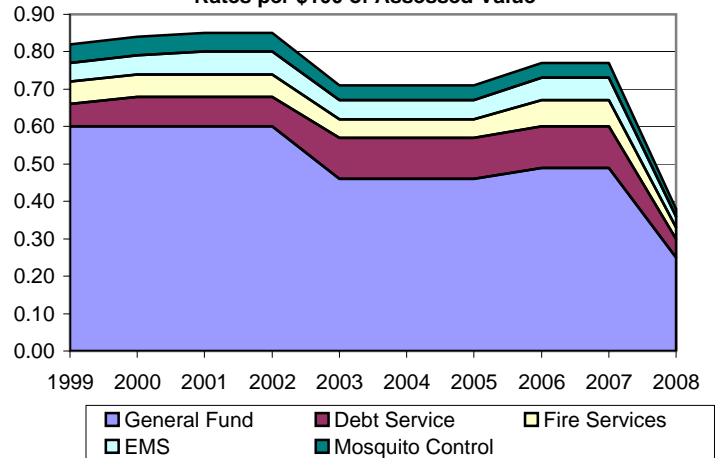
Chincoteague District Real Estate Tax Rates per \$100 of Assessed Value



Pungoteague District Real Estate Tax Rates per \$100 of Assessed Value



Captains Cove/Greenbackville District Real Estate Tax Rates per \$100 of Assessed Value



Fund Summaries Section



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GENERAL FUND

Fund Summaries Section

Fund: General Fund **Department Number:** 1101
Department: Board of Supervisors **Function:** General Government Administration

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.

Budgeted and Actual Expenditures

	Actual Expend. 2006	Actual Expend. 2007	Adopted Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ 158,801	\$ 156,761	\$ 173,222	\$ 161,496	-6.77%
Operating Expenditures	103,096	86,333	78,057	73,629	-5.67%
Capital Outlay	4,781	868	500	500	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 266,678	\$ 243,962	\$ 251,779	\$ 235,625	-6.42%

Summary of budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Personnel related (Changes in fringe benefit costs)	\$ (11,726)	\$ -
Other Operating (Virginia Assoc. of Counties, etc dues increase)	1,963	-
Computer equipment	-	500
Total	\$ (9,763)	\$ 500

Summary of budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Personnel related (Changes in fringe benefit costs)	\$ (11,726)	\$ -
5% "across-the-board" budget reduction (excludes personnel)	(3,928)	-
Additional targeted budget reductions	(500)	-
Total	\$ (16,154)	\$ -

Positions

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Authorized Full-Time Equivalent	0	0	0	0

Comments

None

Fund Summaries Section

Fund: General Fund **Department Number:** 1201
Department: County Administrator **Function:** General Government Administration

Department Description:

The County Administrator leads the operations of the county government to meet the needs of the citizens of Accomack County. This office advises members of the Board of Supervisors, recommends policies and sets priorities for consideration by the Board concerning the provision of programs and services that provide the highest quality of life to the county citizens. The County Administrator ensures compliance with federal, state and local laws and ordinances.

Budgeted and Actual Expenditures

	Actual Expend. 2006	Actual Expend. 2007	Adopted Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ 447,524	\$ 486,045	\$ 497,373	\$ 423,256	-14.90%
Operating Expenditures	68,288	68,135	117,688	60,494	-48.60%
Capital Outlay	642	354	2,700	2,700	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 516,454	\$ 554,534	\$ 617,761	\$ 486,450	-21.26%

Summary of budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Personnel related (Changes in fringe benefit costs/4.1% salary increase)	\$ 16,871	\$ -
Personnel related (Mandated enhanced retirement benefits for law enforcement officers)	7,772	-
Contracted services (Benefits administration cost increase)	390	-
Contracted services (Actuarial study update)	2,500	-
Contracted services (Local Government Institute professional services)	20,000	-
Other Operating (Employee incentive program funding increase)	700	-
Contracted services (Broad banding pay plan development)	-	20,000
Total	\$ 48,233	\$ 20,000

Summary of budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Personnel related (Changes in Fringe benefit costs/2.5% salary increase)	\$ 11,111	\$ -
Personnel related (Staff reduction)	(93,000)	-
Personnel related (Mandated enhanced retirement benefits for law enforcement officers)	7,772	-
5% "across-the-board" budget reduction (excludes personnel)	(3,194)	-
Additional targeted budget reductions (Annual employee recognition breakfast eliminated)	(2,500)	-
Additional targeted budget reductions (Other operating supplies)	(10,000)	-
Contracted services (Local Government Institute professional services)	-	15,000
Total	\$ (89,811)	\$ 15,000

Positions

	2006	2007	2008	2009
Authorized Full-Time Equivalents	7	7	7	6

Comments

None

Fund Summaries Section

Fund: General Fund **Department Number:** 1204
Department: Legal Services **Function:** General Government Administration

Department Description:

The Accomack County Attorney provides legal services to all County boards, commissions, departments, officers and employees. This department also accounts for other contracted legal services throughout the County.

Budgeted and Actual Expenditures

	Actual Expend. 2006	Actual Expend. 2007	Adopted Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ 9,077	\$ 186,721	\$ 200,755	7.52%
Operating Expenditures	36,843	144,236	52,500	49,850	-5.05%
Capital Outlay	-	1,370	500	500	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 36,843	\$ 154,683	\$ 239,721	\$ 251,105	4.75%

Summary of budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Personnel related (Changes in fringe benefit costs/4.1% salary increase)	\$ 13,198	\$ -
Personnel related (Mandated enhanced retirement benefits for law enforcement officers)	3,639	-
Other Operating	5,470	-
Total	\$ 22,307	\$ -

Summary of budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Personnel related (Changes in fringe benefit costs/2.5% salary increase)	\$ 10,395	\$ -
Personnel related (Mandated enhanced retirement benefits for law enforcement officers)	3,639	-
5% "across-the-board" budget reduction (excludes personnel)	(2,650)	-
Total	\$ 11,384	\$ -

Positions

	2006	2007	2008	2009
Authorized Full-Time Equivalents	-	2	2	2

Comments

Prior to fiscal year 2007, legal matters were handled through a contractual relationship with a local attorney. Effective fiscal year 2007, two FTEs were authorized in order to employ a full-time attorney and secretary.

Fund Summaries Section

Fund: General Fund **Department Number:** 1209
Department: Commissioner of the Revenue **Function:** General Government Administration

Department Description:

The Commissioner of Revenue processes personal property and state income tax returns, issues business licenses, administers local taxes and assists citizens with tax relief.

Budgeted and Actual Expenditures

	Actual Expend. 2006	Actual Expend. 2007	Adopted Budget 2008	Adopted Budget 2009	% Change
Expenditure Category:					
Personnel Services	\$ 218,060	\$ 227,156	\$ 265,106	\$ 281,420	6.15%
Operating Expenditures	19,234	17,057	17,466	16,510	-5.47%
Capital Outlay	-	5,594	1,650	1,650	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 237,294	\$ 249,807	\$ 284,222	\$ 299,580	5.40%

Summary of budget increases requested:

Description:	<u>Funding Sources</u>	
	<u>Operating Revenues</u>	<u>Reserves or 1-time revenue</u>
Personnel related (Changes in fringe benefit costs/4.1% or 2.5% salary increase)	\$ 11,830	\$ -
Personnel related (Mandated enhanced retirement benefits for law enforcement officers)	4,994	-
Other Operating (Training, field work and conferences travel expenses)	2,700	-
Other Operating	4,684	-
Office equipment	3,400	-
Total	\$ 27,608	\$ -

Summary of budget increases adopted:

Description:	<u>Funding Sources</u>	
	<u>Operating Revenues</u>	<u>Reserves or 1-time revenue</u>
Personnel related (Changes in fringe benefit costs/2.5% or 2.0% salary increase)	\$ 11,320	\$ -
Personnel related (Mandated enhanced retirement benefits for law enforcement officers)	4,994	-
5% "across-the-board" budget reduction (excludes personnel)	(956)	-
Total	\$ 15,358	\$ -

Positions

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Authorized Full-Time Equivalents	5	5	6	6

Comments

Expenses of the Commissioner of Revenue are shared with the Commonwealth. Employee salary increases are generally dictated by the government body primarily funding the position. For fiscal year 2009, Commonwealth funded positions will receive a 2.0% salary increase while locally funded positions will receive an increase of 2.5%.

Fund Summaries Section

Fund: General Fund **Department Number:** 1210
Department: County Assessor **Function:** General Government Administration

Department Description:

The County Assessor is responsible for the annual assessment of all real estate in Accomack County and for maintenance and retention of accurate and up-to-date property records.

Budgeted and Actual Expenditures

	Actual Expend. 2006	Actual Expend. 2007	Adopted Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ 347,588	\$ 372,540	\$ 438,507	\$ 554,260	26.40%
Operating Expenditures	31,328	29,118	82,894	68,719	-17.10%
Capital Outlay	20,087	20,532	600	4,400	633.33%
Debt Service	-	-	-	-	0.00%
Total	\$ 399,003	\$ 422,190	\$ 522,001	\$ 627,379	20.19%

Summary of budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Personnel related (Changes in fringe benefit costs/4.1% salary increase)	\$ 19,023	\$ -
Personnel related (Mandated enhanced retirement benefits for law enforcement officers)	8,103	-
Personnel related (One Additional Full-time appraiser)	63,143	-
Personnel related (Two non-permanent full-time data-entry operators)	-	47,400
Other Operating (Repairs and maintenance)	400	-
Other Operating (Travel)	1,000	-
Other Operating (Staff training)	1,000	-
Other Operating (Vehicle supplies)	2,700	-
Furniture and fixtures	1,800	-
ADP equipment	5,000	-
Total	\$ 102,169	\$ 47,400

Summary of budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Personnel related (Changes in fringe benefit costs/2.5% salary increase)	\$ 12,961	\$ -
Personnel related (Mandated enhanced retirement benefits for law enforcement officers)	8,103	-
Personnel related (One Additional Full-time appraiser)	65,000	-
Personnel related (Two non-permanent full-time data-entry operators)	-	40,000
5% "across-the-board" budget reduction (excludes personnel)	(3,875)	-
Total	\$ 82,189	\$ 40,000

Positions

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Authorized Full-Time Equivalents	8	8	8	11

Comments

None

Fund Summaries Section

Fund: General Fund **Department Number:** 1213
Department: Treasurer **Function:** General Government Administration

Department Description:

The Treasurer's functions include receipt and deposit of revenues from all departments, state government and federal government, disbursement of money, collection of real estate and personal property taxes, receipt of state income tax and quarterly estimated payments, sale of vehicle decals, dog licenses and hunting and fishing licenses and safekeeping and investment of money.

Budgeted and Actual Expenditures

	Actual Expend. 2006	Actual Expend. 2007	Adopted Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ 250,892	\$ 254,347	\$ 310,374	\$ 323,820	4.33%
Operating Expenditures	140,512	146,626	101,639	88,845	-12.59%
Capital Outlay	-	-	3,156	-	-100.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 391,404	\$ 400,973	\$ 415,169	\$ 412,665	-0.60%

Summary of budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Personnel related (Changes in fringe benefit costs/4.1% or 2.5% salary increase)	\$ 8,382	\$ -
Personnel related (Mandated enhanced retirement benefits for law enforcement officers)	5,588	-
Personnel related (New Position-Full-time Clerk Typist II)	28,726	-
Professional services (Outsource tax bill and delinquent notice mailings)	18,122	-
Other Operating (Transfer cashier system maintenance contract to Central Accounting)	(10,710)	-
ADP equipment	-	1,370
Machinery and equipment (Shredder)	-	2,359
Total	\$ 50,108	\$ 3,729

Summary of budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Personnel related (Changes in fringe benefit costs/2.5% or 2.0% salary increase)	\$ 7,858	\$ -
Personnel related (Mandated enhanced retirement benefits for law enforcement officers)	5,588	-
Other Operating (Transfer cashier system maintenance contract to Central Accounting)	(10,710)	-
5% "across-the-board" budget reduction (excludes personnel)	(5,240)	-
Total	\$ (2,504)	\$ -

Positions

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Authorized Full-Time Equivalents	6	6	7	7

Comments

Expenses of the Treasurer are shared with the Commonwealth. Employee salary increases are generally dictated by the government body primarily funding the position. For fiscal year 2009, Commonwealth funded positions will receive a 2.0% salary increase while locally funded positions will receive an increase of 2.5%.

Capital funding has been authorized for a new tax bill mailing equipment which is accounted for in the Capital Projects Fund.

Fund Summaries Section

Fund: General Fund **Department Number:** 1215
Department: Central Accounting **Function:** General Government Administration

Department Description:

Central Accounting is an administrative support department within Accomack County. The department has two divisions, including finance and information technology, reporting to the Director of Finance. The divisions are each responsible for routine functions as well as meeting special needs as they arise.

Budgeted and Actual Expenditures

	Actual Expend. 2006	Actual Expend. 2007	Adopted Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ 470,682	\$ 492,331	\$ 550,541	\$ 572,233	3.94%
Operating Expenditures	110,694	113,064	182,471	156,465	-14.25%
Capital Outlay	114,709	109,695	61,654	49,654	-19.46%
Debt Service	-	-	-	-	0.00%
Total	\$ 696,085	\$ 715,090	\$ 794,666	\$ 778,352	-2.05%

Summary of budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Personnel related (Changes in fringe benefit costs/4.1% salary increase)	\$ 19,242	\$ -
Personnel related (Mandated enhanced retirement benefits for law enforcement officers)	10,686	-
Personnel related (New Position-Full-time IT specialist/IT staff reorganization)	62,179	-
Personnel related (New Position-Full-time budget/accounting specialist)	56,137	-
Other Operating (Website annual licensing and hosting)	3,700	-
Other Operating (Transfer cashier system maintenance contract)	10,710	-
ADP equipment (Document management system additional funding)	4,900	6,200
Total	\$ 167,554	\$ 6,200

Summary of budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Personnel related (Changes in fringe benefit costs/2.5% salary increase)	\$ 11,006	\$ -
Personnel related (Mandated enhanced retirement benefits for law enforcement officers)	10,686	-
Other Operating (Transfer cashier system maintenance contract from Treasurer's Dept.)	10,710	-
5% "across-the-board" budget reduction (excludes personnel)	(10,916)	-
Additional targeted budget reductions	(12,000)	-
Total	\$ 9,486	\$ -

Positions

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Authorized Full-Time Equivalents	8	8	8	8

Comments

None

Fund Summaries Section

Fund: General Fund **Department Number:** 1219
Department: Risk Management **Function:** General Government Administration

Department Description:

The Risk Management Department provides protection from unplanned losses arising out of county operations.

Budgeted and Actual Expenditures

	Actual Expend. 2006	Actual Expend. 2007	Adopted Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	132,866	139,225	151,250	151,257	0.00%
Capital Outlay	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 132,866	\$ 139,225	\$ 151,250	\$ 151,257	0.00%

Summary of budget increases requested:

	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
<i>Description:</i>		
Other Operating (Property and liability insurance premium increases)	\$ 10,600	\$ -
Other Operating (Mandated Constitutional Office liability insurance)	7,500	-
Total	\$ 18,100	\$ -

Summary of budget increases adopted:

	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
<i>Description:</i>		
Other Operating (Property and liability insurance premium increases)	\$ 10,600	\$ -
Other Operating (Mandated Constitutional Office liability insurance)	7,500	-
5% "across-the-board" budget reduction (excludes personnel)	(8,093)	-
Additional targeted budget reductions	(10,000)	-
Total	\$ 7	\$ -

Positions

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Authorized Full-Time Equivalents	0	0	0	0

Comments

None

Fund Summaries Section

Fund: General Fund **Department Number:** 1301
Department: Electoral Board **Function:** General Government Administration

Department Description:

The Electoral Board's major responsibilities are to appoint the General Registrar, canvass the elections, appoint Officers of Election and prepare their annual budget.

Budgeted and Actual Expenditures

	Actual Expend. 2006	Actual Expend. 2007	Adopted Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ 10,672	\$ 10,040	\$ 12,934	\$ 11,381	-12.01%
Operating Expenditures	33,243	37,143	39,537	38,637	-2.28%
Capital Outlay	-	1,348	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 43,915	\$ 48,531	\$ 52,471	\$ 50,018	-4.67%

Summary of budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
None	\$ -	\$ -
Total	\$ -	\$ -

Summary of budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
5% "across-the-board" budget reduction (excludes personnel)	\$ (2,453)	\$ -
Total	\$ (2,453)	\$ -

Positions

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Authorized Full-Time Equivalents	0	0	0	0

Comments

Expenses of the Electoral Board are shared with the Commonwealth.

Fund Summaries Section

Fund: General Fund **Department Number:** 1302
Department: Registrar **Function:** General Government Administration

Department Description:

The major responsibilities of the General Registrar are the appointment of the Deputy and/or the assistant Registrars, training the assistants and deputy, the registration of voters, maintaining current and correct registration and voting records, informing the public with regard to voter registration and elections and preparing the budget.

Budgeted and Actual Expenditures

	Actual Expend. 2006	Actual Expend. 2007	Adopted Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ 97,823	\$ 101,819	\$ 105,801	\$ 109,394	3.40%
Operating Expenditures	3,444	4,911	7,200	6,805	-5.49%
Capital Outlay	-	-	700	700	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 101,267	\$ 106,730	\$ 113,701	\$ 116,899	2.81%

Summary of budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Personnel related (Changes in fringe benefit costs/4.1% or 2.5% salary increase)	\$ 2,268	\$ -
Personnel related (Mandated enhanced retirement benefits for law enforcement officers)	1,988	-
Personnel related (Part-time Assistant Registrar & associated equipment)	14,041	2,000
Total	\$ 18,297	\$ 2,000

Summary of budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Personnel related (Changes in fringe benefit costs/2.5% or 2.0% salary increase)	\$ 1,605	\$ -
Personnel related (Mandated enhanced retirement benefits for law enforcement officers)	1,988	-
5% "across-the-board" budget reduction (excludes personnel)	(395)	-
Total	\$ 3,198	\$ -

Positions

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Authorized Full-Time Equivalents	2	2	2	2

Comments

Expenses of the Commissioner of Revenue are shared with the Commonwealth. Employee salary increases are generally dictated by the government body primarily funding the position. For fiscal year 2009, Commonwealth funded positions will receive a 2.0% salary increase while locally funded positions will receive an increase of 2.5%.

Fund Summaries Section

Fund: General Fund **Department Number:** 2101
Department: Circuit Court **Function:** Judicial Administration

Fund Description:

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

Budgeted and Actual Expenditures

	Actual Expend. 2006	Actual Expend. 2007	Adopted Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ 48,897	\$ 49,652	\$ 51,824	\$ 53,981	4.16%
Operating Expenditures	17,813	11,502	27,007	25,538	-5.44%
Capital Outlay	10	-	1,875	1,875	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 66,720	\$ 61,154	\$ 80,706	\$ 81,394	0.85%

Summary of budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Personnel related (Changes in fringe benefit costs/4.1% salary increase)	\$ 1,936	\$ -
Personnel related (Mandated enhanced retirement benefits for law enforcement officers)	970	-
Total	\$ 2,906	\$ -

Summary of budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Personnel related (Changes in fringe benefit costs/2.5% salary increase)	\$ 1,187	\$ -
Personnel related (Mandated enhanced retirement benefits for law enforcement officers)	970	-
5% "across-the-board" budget reduction (excludes personnel)	(1,469)	-
Total	\$ 688	\$ -

Positions

	2006	2007	2008	2009
Authorized Full-Time Equivalents	1	1	1	1

Comments

The cost to operate the circuit court is shared with the Commonwealth. The amounts above only reflect the County's share of those costs.

Fund Summaries Section

Fund: General Fund **Department Number:** 2102
Department: General District Court **Function:** Judicial Administration

Department Description:

The General District Court is made up of three divisions including traffic, criminal and civil. The General District Court is responsible for all records, financial and case management, for these divisions.

Budgeted and Actual Expenditures

	Actual Expend. 2006	Actual Expend. 2007	Adopted Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	7,247	6,747	9,320	8,779	-5.80%
Capital Outlay	1,725	960	1,500	1,500	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 8,972	\$ 7,707	\$ 10,820	\$ 10,279	-5.00%

Summary of budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Other Operating	\$ 237	\$ -
Total	\$ 237	\$ -

Summary of budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
5% "across-the-board" budget reduction (excludes personnel)	\$ (541)	\$ -
Total	\$ (541)	\$ -

Positions

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Authorized Full-Time Equivalents	0	0	0	0

Comments

The cost to operate the general district court is shared with the Commonwealth. The amounts above only reflect the County's share of those costs.

Fund Summaries Section

Fund: General Fund **Department Number:** 2103
Department: Chief Magistrate **Function:** Judicial Administration

Department Description:

The Magistrate issues warrants of arrest, conduct bail hearings, commit offenders to jail and release prisoners from jail.

Budgeted and Actual Expenditures

	Actual Expend. 2006	Actual Expend. 2007	Adopted Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ 3,309	\$ 6,750	\$ -	\$ 11,001	100.00%
Operating Expenditures	3,723	2,717	13,006	1,687	-87.03%
Capital Outlay	4,521	1,737	350	-	-100.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 11,553	\$ 11,204	\$ 13,356	\$ 12,688	-5.00%

Summary of budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Other Operating (additional costs associated with increase in mileage reimbursement rate)	\$ 1,544	\$ -
Total	\$ 1,544	\$ -

Summary of budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
5% "across-the-board" budget reduction (excludes personnel)	\$ (668)	\$ -
Total	\$ (668)	\$ -

Positions

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Authorized Full-Time Equivalents	0	0	0	0

Comments

The cost to operate the Magistrate's office is shared with the Commonwealth. The amounts above only reflect the County's share of those costs.

Fund Summaries Section

Fund:	General Fund	Department Number:	2107
Department:	Sheriff - Court Services	Function:	Judicial Administration

Department Description:

The Sheriff - Court Services department provides courtroom security for circuit, general district and juvenile and domestic relations courts and serves approximately 15,000 court documents each year.

Budgeted and Actual Expenditures

	Actual Expend. 2006	Actual Expend. 2007	Adopted Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ 333,701	\$ 347,393	\$ 372,298	\$ 391,137	5.06%
Operating Expenditures	73,647	75,320	51,045	63,693	24.78%
Capital Outlay	31,550	15,946	37,621	35,740	-5.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 438,898	\$ 438,659	\$ 460,964	\$ 490,570	6.42%

Summary of budget increases requested:

	Funding Sources	
<i>Description:</i>	Operating Revenues	Reserves or 1-time revenue
Personnel related (Changes in fringe benefit costs/2.0% salary increase)	\$ 12,570	\$ -
Personnel related (Mandated enhanced retirement benefits for law enforcement officers)	6,269	-
Other Operating (Vehicle supplies)	16,620	-
Total	\$ 35,459	\$ -

Summary of budget increases adopted:

	Funding Sources	
<i>Description:</i>	Operating Revenues	Reserves or 1-time revenue
Personnel related (Changes in fringe benefit costs/2.0% salary increase)	\$ 12,570	\$ -
Personnel related (Mandated enhanced retirement benefits for law enforcement officers)	6,269	-
Other Operating (Vehicle supplies)	16,000	-
5% "across-the-board" budget reduction (excludes personnel)	(5,233)	-
Total	\$ 29,606	\$ -

Positions

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Authorized Full-Time Equivalents	7.33	7.33	7.33	7.33

Comments

Expenses of the Sheriff's court services component are shared with the Commonwealth.

Fund Summaries Section

Fund: General Fund **Department Number:** 2110
Department: Commissioner of Accounts **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.

Budgeted and Actual Expenditures

Expenditure Category:	Actual Expend. 2006	Actual Expend. 2007	Adopted Budget 2008	Adopted Budget 2009	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	-	-	233	221	-5.15%
Capital Outlay	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ -	\$ -	\$ 233	\$ 221	-5.15%

Summary of budget increases requested:

Description:	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
None	\$ -	\$ -

Summary of budget increases adopted:

Description:	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
5% "across-the-board" budget reduction (excludes personnel)	\$ (12)	\$ -

Positions

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Authorized Full-Time Equivalents	0	0	0	0

Comments

The amounts shown above only reflect Accomack County's share of the Commissioner's costs which are remitted to the Commissioner annually.

Fund Summaries Section

Fund: General Fund
Department: Commonwealth's Attorney
Department Number: 2201
Function: Judicial Administration

Department Description:

The Commonwealth Attorney's Office is responsible for the prosecution of all criminal offenses within the jurisdiction of the General District, juvenile and Domestic Relations and Circuit Court, plus appeals to the Virginia Court of Appeals and the Supreme Court of Virginia.

Budgeted and Actual Expenditures

	Actual Expend. 2006	Actual Expend. 2007	Adopted Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ 265,736	\$ 274,976	\$ 342,376	\$ 363,991	6.31%
Operating Expenditures	18,828	30,486	20,600	19,570	-5.00%
Capital Outlay	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
<i>Total</i>	\$ 284,564	\$ 305,462	\$ 362,976	\$ 383,561	5.67%

Summary of budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Personnel related (Changes in fringe benefit costs/2.0% salary increase)	\$ 15,129	\$ -
Personnel related (Mandated enhanced retirement benefits for law enforcement officers)	6,485	\$ -
<i>Total</i>	\$ 21,614	\$ -

Summary of budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Personnel related (Changes in fringe benefit costs/2.0% salary increase)	\$ 15,130	\$ -
Personnel related (Mandated enhanced retirement benefits for law enforcement officers)	6,485	-
5% "across-the-board" budget reduction (excludes personnel)	(1,030)	-
<i>Total</i>	\$ 20,585	\$ -

Positions

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Authorized Full-Time Equivalents	3.5	3.5	4.5	4.5

Comments

None

Fund Summaries Section

Fund: General Fund **Department Number:** 2203
Department: Victim and Witness Assistance **Function:** Judicial Administration

Department Description:

The Victim and Witness Assistance department is a crime victim advocacy program to serve all types of crime victims and ensure that victims have opportunities to make the courts aware of the full impact of the crime; are treated with dignity, respect and sensitivity and that their privacy is protected; are informed of their rights; receive authorized services; and are heard at all critical stages of the criminal justice program.

Budgeted and Actual Expenditures

<i>Expenditure Category:</i>	Actual Expend. 2006	Actual Expend. 2007	Adopted Budget 2008	Adopted Budget 2009	% Change
Personnel Services	\$ 44,502	\$ 45,976	\$ -	\$ -	0.00%
Operating Expenditures	5,333	3,945	4,983	4,983	0.00%
Capital Outlay	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 49,835	\$ 49,921	\$ 4,983	\$ 4,983	0.00%

Summary of budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
None	\$ -	\$ -

Summary of budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
None	\$ -	\$ -

Positions

	2006	2007	2008	2009
Authorized Full-Time Equivalents	1	1	1	1

Comments

The County does not budget or appropriate Commonwealth grant funds until the grant award has been finalized. The Victim and Witness Assistance Program is funded primarily from grant funding. Only the local share of the grant is reflected above.

Fund Summaries Section

Fund: General Fund **Department Number:** 3102
Department: Sheriff - Law Enforcement **Function:** Public Safety

Department Description:

The law enforcement component of the Sheriff's office is the lead law enforcement agency in Accomack County, responding to and investigating crimes ranging from simple misdemeanors to major felonies. This department provides 24-hour police patrol 365 days per year. Staff includes state certified crime scene technicians, an underwater dive team, a K-9 unit and an emergency response team.

Budgeted and Actual Expenditures

	Actual Expend. 2006	Actual Expend. 2007	Adopted Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	1,311,989	1,347,691	1,437,358	1,514,024	5.33%
Operating Expenditures	160,445	166,669	134,271	157,958	17.64%
Capital Outlay	218,589	66,868	74,043	70,341	-5.00%
Debt Service	-	-	-	-	0.00%
Total	1,691,023	1,581,228	1,645,672	1,742,323	5.87%

Summary of budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Personnel related (Changes in fringe benefit costs/2.0% salary increase)	\$ 49,771	\$ -
Personnel related (Mandated enhanced retirement benefits for law enforcement officers)	26,896	-
Other Operating (Vehicle fuel)	32,240	-
Total	\$ 108,907	\$ -

Summary of budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Personnel related (Changes in fringe benefit costs/2.0% salary increase)	\$ 49,771	-
Personnel related (Mandated enhanced retirement benefits for law enforcement officers)	26,896	-
Other Operating (Vehicle fuel)	32,000	-
5% "across-the-board" budget reduction (excludes personnel)	\$ (12,016)	-
Total	\$ 96,651	\$ -

Positions

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Authorized Full-Time Equivalents	32.33	32.33	32.33	32.33

Comments

Expenses of the Sheriff's law enforcement component are shared with the Commonwealth.

Fund Summaries Section

Fund: General Fund
Department: Volunteer Fire & Rescue
Department Number: 3202
Function: Public Safety

Department Description:

The Accomack County Department of Volunteer Fire and Rescue provides operating supplements to fifteen volunteer fire and rescue companies in order to provide emergency medical, fire and disaster services to the citizens and guests of the County.

Budgeted and Actual Expenditures

	Actual Expend. 2006	Actual Expend. 2007	Adopted Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	282,455	281,002	252,510	260,510	3.17%
Capital Outlay	38,673	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 321,128	\$ 281,002	\$ 252,510	\$ 260,510	3.17%

Summary of budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Other Operating (Operating supplements to volunteer fire and rescue companies)	\$ 150,000	\$ -
Other Operating ("First Responder" payments to volunteer Fire and Rescue Companies)	8,000	-
Total	\$ 158,000	\$ -

Summary of budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Other Operating ("First Responder" payments to volunteer Fire and Rescue Companies)	\$ 8,000	\$ -
Total	\$ 8,000	\$ -

Positions

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Authorized Full-Time Equivalents	0	0	0	0

Comments

None

Fund Summaries Section

Fund: General Fund
Department: Emergency Medical Services
Department Number: 3206
Function: Public Safety

Department Description:

The Accomack County Department of Emergency Medical Services (EMS) supplements the fifteen volunteer Fire and Rescue companies with employees in order to provide emergency medical, fire and disaster services to the citizens and guests of the County.

Budgeted and Actual Expenditures

	Actual Expend. 2006	Actual Expend. 2007	Adopted Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ 114,308	\$ 124,637	\$ 132,663	\$ 138,283	4.24%
Operating Expenditures	23,867	28,139	23,451	27,215	16.05%
Capital Outlay	73,339	1,991	18,262	1,262	-93.09%
Debt Service	-	-	-	-	0.00%
Total	\$ 211,514	\$ 154,767	\$ 174,376	\$ 166,760	-4.37%

Summary of budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Personnel related (Changes in fringe benefit costs/4.1% salary increase)	\$ 5,184	\$ -
Personnel related (New Position-Full-time Office Secretary)(FTE split with Public Works)	15,778	-
Personnel related (Mandated enhanced retirement benefits for law enforcement officers)	2,422	-
Other Operating (Transfer from Emergency Management Department)	5,000	-
Other Operating (Fire Academy live burn costs)	4,500	-
Motor Vehicles (Replace 1996 Crown Victoria)	-	12,000
Machinery & Equipment (Preemptive traffic control devices)	-	23,000
Total	\$ 32,884	\$ 35,000

Summary of budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Personnel related (Changes in fringe benefit costs/2.5% salary increase)	\$ 3,199	-
Personnel related (Mandated enhanced retirement benefits for law enforcement officers)	2,422	-
Other Operating (Transfer from Emergency Management Department)	5,000	-
5% "across-the-board" budget reduction (excludes personnel)	(1,236)	-
Total	\$ 9,385	\$ -

Positions

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Authorized Full-Time Equivalents	2	2	2	2

Comments

Emergency medical services expenditures are reported in both the General Fund and the Consolidated EMS Special Revenue Fund. The General Fund portion (above) primarily funds the administration of the emergency medical and fire services. The Consolidated EMS Special Revenue Fund funds operational personnel and related expenses.

Fund Summaries Section

Fund:	General Fund	Department Number:	3303
Department:	Juvenile Probation Office	Function:	Public Safety

Department Description:

The Juvenile Probation department provides criminal and domestic intake, probation and parole services to court involved youth and families.

Budgeted and Actual Expenditures

	Actual Expend. 2006	Actual Expend. 2007	Adopted Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ 36,752	\$ 37,209	\$ -	\$ -	0.00%
Operating Expenditures	87,972	62,713	84,656	80,866	-4.48%
Capital Outlay	-	-	16,466	-	-100.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 124,724	\$ 99,922	\$ 101,122	\$ 80,866	-20.03%

Summary of budget increases requested:

	Funding Sources	
<i>Description:</i>	Operating Revenues	Reserves or 1-time revenue
None	\$ -	\$ -
Total	\$ -	\$ -

Summary of budget increases adopted:

	Funding Sources	
<i>Description:</i>	Operating Revenues	Reserves or 1-time revenue
5% "across-the-board" budget reduction (excludes personnel)	\$ (4,256)	\$ -
Total	\$ (4,256)	\$ -

Positions

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Authorized Full-Time Equivalents	1	1	1	1

Comments

The County does not budget or appropriate Commonwealth grant funds until the grant award has been finalized. Approximately 39% of juvenile probation expenses are funded by State grants. The amounts reported above represent the local share of department expenses. The State portion will be budgeted and appropriated upon receipt of the grant award.

Fund Summaries Section

Fund: General Fund
Department: Community Corrections
Department Number: 3305
Function: Public Safety

Department Description:

The Virginia Department of Criminal Justice Services provides funding to the County of Accomack under the Comprehensive Community Corrections Act for Local Responsible Offenders Act to provide a system of local community-based probation services for offenders convicted, sentenced and placed on probation in the counties of Accomack and Northampton.

Budgeted and Actual Expenditures

	Actual Expend. 2006	Actual Expend. 2007	Adopted Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	82,270	86,187	-	-	0.00%
Capital Outlay	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
<i>Total</i>	\$ 82,270	\$ 86,187	\$ -	\$ -	0.00%

Summary of budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
None	\$ -	\$ -

Summary of budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
None	\$ -	\$ -

Positions

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Authorized Full-Time Equivalents	0	0	0	0

Comments

This program is entirely funded by State grants. The County does not budget or appropriate grant funds until the grant award has been finalized.

Fund Summaries Section

Fund: General Fund
Department: Building and Zoning
Department Number: 3410
Function: Public Safety

Department Description:

The Accomack County Department of Building and Zoning enforces provisions of the Virginia Uniform Statewide Building Code, which regulates new building construction as mandated by the State of Virginia.

Budgeted and Actual Expenditures

	Actual Expend. 2006	Actual Expend. 2007	Adopted Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	n/a	\$ 370,314	\$ 461,440	\$ 485,534	5.22%
Operating Expenditures	n/a	32,791	34,633	34,633	0.00%
Capital Outlay	n/a	625	21,500	1,500	-93.02%
Debt Service	n/a	-	-	-	0.00%
Total	n/a	\$ 403,730	\$ 517,573	\$ 521,667	0.79%

Summary of major budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Personnel related (Changes in fringe benefit costs/4.1% salary increase)	\$ 24,532	\$ -
Personnel related (Mandated enhanced retirement benefits for law enforcement officers)	8,496	-
Capital Outlay (Engineering copier)	-	25,000
Total	\$ 33,028	\$ 25,000

Summary of budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Personnel related (Changes in fringe benefit costs/2.5% salary increase)	\$ 17,620	\$ -
Personnel related (Mandated enhanced retirement benefits for law enforcement officers)	8,496	-
5% "across-the-board" budget reduction (excludes personnel)	(2,022)	-
Total	\$ 24,094	\$ -

Positions

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Authorized Full-Time Equivalents	7.5	7.5	9.5	9.5

Comments

Beginning in Fiscal Year 2007, the Department of Building, Planning and Zoning was divided into two separate departments; the Building and Zoning Department and the Planning Department.

Fund Summaries Section

Fund: General Fund
Department: Ordinance Enforcement
Department Number: 3450
Function: Public Safety

Department Description:

The Ordinance Enforcement Department ensures that county property owners adhere to county ordinances.

Budgeted and Actual Expenditures

	Actual Expend. 2006	Actual Expend. 2007	Adopted Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ 44,216	\$ 45,922	\$ 47,670	\$ 52,819	10.80%
Operating Expenditures	6,484	5,708	19,866	8,872	-55.34%
Capital Outlay	-	-	250	238	-4.80%
Debt Service	-	-	-	-	0.00%
Total	\$ 50,700	\$ 51,630	\$ 67,786	\$ 61,929	-8.64%

Summary of budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Personnel related (Changes in fringe benefit costs/2.0% salary increase)	\$ 4,199	\$ -
Personnel related (Mandated enhanced retirement benefits for law enforcement officers)	950	-
Total	\$ 5,149	\$ -

Summary of budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Personnel related (Changes in fringe benefit costs/2.0% salary increase)	\$ 4,199	\$ -
Personnel related (Mandated enhanced retirement benefits for law enforcement officers)	950	-
5% "across-the-board" budget reduction (excludes personnel)	(1,006)	-
Additional targeted budget reductions	(10,000)	-
Total	\$ (5,857)	\$ -

Positions

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Authorized Full-Time Equivalents	1	1	1	1

Comments

None

Fund Summaries Section

Fund: General Fund
Department: Animal Control
Department Number: 3501
Function: Public Safety

Department Description:

The Animal Control Department enforces the laws of the Commonwealth and County ordinances relative to animal control. The department provides for the safety and welfare of Accomack citizens as it pertains to the control of unsupervised domestic animals and the protection of animals from inhumane treatment.

Budgeted and Actual Expenditures

	Actual Expend. 2006	Actual Expend. 2007	Adopted Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ 82,000	\$ 85,354	\$ 88,206	\$ 84,612	-4.07%
Operating Expenditures	10,245	15,422	8,482	8,058	-5.00%
Capital Outlay	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 92,245	\$ 100,776	\$ 96,688	\$ 92,670	-4.16%

Summary of budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Personnel related (Changes in fringe benefit costs/2.0% salary increase/Staff turnover)	\$ (5,082)	\$ -
Personnel related (Mandated enhanced retirement benefits for law enforcement officers)	1,488	-
Other Operating (Uniforms)	600	-
Total	\$ (2,994)	\$ -

Summary of budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Personnel related (Changes in fringe benefit costs/2.0% salary increase/Staff turnover)	\$ (5,082)	\$ -
Personnel related (Mandated enhanced retirement benefits for law enforcement officers)	1,488	-
5% "across-the-board" budget reduction (excludes personnel)	(424)	-
Total	\$ (4,018)	\$ -

Positions

	2006	2007	2008	2009
Authorized Full-Time Equivalents	2	2	2	2

Comments

None

Fund Summaries Section

Fund: General Fund
Department: Regional Animal Control Facility
Department Number: 3502
Function: Public Safety

Department Description:

The Regional Animal Control Facility provides for the humane sheltering, care, adoption, reclamation or euthanasia of stray or surrendered animals.

Budgeted and Actual Expenditures

<i>Expenditure Category:</i>	Actual	Actual	Adopted	Adopted	% Change
	Expend. 2006	Expend. 2007	Budget 2008	Budget 2009	
Personnel Services	\$ 49,780	\$ 48,485	\$ 56,166	\$ 58,013	3.29%
Operating Expenditures	40,187	36,110	41,853	44,836	7.13%
Capital Outlay	56,020	288	750	713	-4.93%
Debt Service	-	-	-	-	0.00%
<i>Total</i>	\$ 145,987	\$ 84,883	\$ 98,769	\$ 103,562	4.85%

Summary of budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Personnel related (Changes in fringe benefit costs/2.0% salary increase/Staff turnover)	\$ 779	\$ -
Personnel related (Mandated enhanced retirement benefits for law enforcement officers)	1,068	-
Other Operating (Energy related costs)	8,568	-
<i>Total</i>	\$ 10,415	\$ -

Summary of budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Personnel related (Changes in fringe benefit costs/2.0% salary increase/Staff turnover)	\$ 779	\$ -
Personnel related (Mandated enhanced retirement benefits for law enforcement officers)	1,068	-
Other Operating (Energy related costs)	8,500	-
5% "across-the-board" budget reduction (excludes personnel)	(2,555)	-
Additional targeted budget reductions	(3,000)	-
<i>Total</i>	\$ 4,792	\$ -

Positions

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Authorized Full-Time Equivalents	1	1	1	1

Comments

Operating costs of the regional animal control facility are shared with Northampton County.

Fund Summaries Section

Fund: General Fund
Department: Emergency Management
Department Number: 3505
Function: Public Safety

Department Description:

The Emergency Management Department is responsible for ensuring protective actions for the public through a uniform and organized effort to mitigate, prepare for, respond to and recover from natural and technological emergencies.

Budgeted and Actual Expenditures

	Actual Expend. 2006	Actual Expend. 2007	Adopted Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ 2,389	\$ 2,443	\$ 64,066	\$ 65,998	3.02%
Operating Expenditures	75,514	35,540	32,647	20,505	-37.19%
Capital Outlay	5,232	75,292	4,200	4,200	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 83,135	\$ 113,275	\$ 100,913	\$ 90,703	-10.12%

Summary of budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Personnel related (Changes in fringe benefit costs/4.1% salary increase)	\$ 2,383	\$ -
Personnel related (Mandated enhanced retirement benefits for law enforcement officers)	1,159	-
Other Operating (Transfer from Emergency Management Department)	(5,000)	-
Total	\$ (1,458)	\$ -

Summary of budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Personnel related (Changes in fringe benefit costs/2.5% salary increase)	\$ 1,473	\$ -
Personnel related (Mandated enhanced retirement benefits for law enforcement officers)	1,159	-
Other Operating (Transfer from Emergency Management Department)	(5,000)	-
5% "across-the-board" budget reduction (excludes personnel)	(1,842)	-
Additional targeted budget reductions	(6,000)	-
Total	\$ (10,210)	\$ -

Positions

	2006	2007	2008	2009
Authorized Full-Time Equivalents	0	0	1	1

Comments

None

Fund Summaries Section

Fund: General Fund Department Number: 8110
 Department: S.P.C.A. Operating Subsidy Function: Public Safety

Department Description:

The S.P.C.A. of the Eastern Shore of Virginia is a non-profit private organization established to rescue domestic animals from cruelty, neglect and abandonment.

Budgeted and Actual Expenditures

	Actual Expend. 2006	Actual Expend. 2007	Adopted Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	845	1,351	1,000	950	-5.00%
Capital Outlay	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 845	\$ 1,351	\$ 1,000	\$ 950	-5.00%

Summary of budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
None	\$ -	\$ -

Summary of budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
5% "across-the-board" budget reduction (excludes personnel)	\$ (50)	\$ -

Positions

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Authorized Full-Time Equivalents	0	0	0	0

Comments

Prior to fiscal year 2005, the County contracted with the S.P.C.A. for animal shelter services. Currently, the County contributes funding to support the S.P.C.A.'s spay/neuter assistance program.

Fund Summaries Section

Fund:	General Fund	Department Number:	4102
Department:	Storm Drainage	Function:	Public Works

Department Description:

The Storm Drainage Department performs maintenance dredging on existing ditches within the County except those maintained by the Virginia Department of Transportation.

Budgeted and Actual Expenditures

	Actual Expend. 2006	Actual Expend. 2007	Adopted Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ 42,346	\$ 43,216	\$ 44,111	\$ 45,975	4.23%
Operating Expenditures	96,219	75,846	108,952	109,207	0.23%
Capital Outlay	6,617	1,320	950	950	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 145,182	\$ 120,382	\$ 154,013	\$ 156,132	1.38%

Summary of budget increases requested:

	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
<i>Description:</i>		
Personnel related (Changes in fringe benefit costs/4.1% salary increase)	\$ 1,710	\$ -
Personnel related (New position-Full-time ditch maintenance operator)	37,614	-
Personnel related (Mandated enhanced retirement benefits for law enforcement officers)	784	-
Other Operating (Walking excavator supplies)	5,000	-
Other Operating (District drainage funds)	45,000	-
Machinery & Equipment (Equipment trailer)	-	14,000
Total	\$ 90,108	\$ 14,000

Summary of budget increases adopted:

	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
<i>Description:</i>		
Personnel related (Changes in fringe benefit costs/2.5% salary increase)	\$ 1,080	\$ -
Personnel related (Mandated enhanced retirement benefits for law enforcement officers)	784	-
5% "across-the-board" budget reduction (excludes personnel)	(6,745)	-
Additional targeted budget reductions (District drainage funds)	(18,000)	-
Total	\$ (22,881)	\$ -

Positions

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Authorized Full-Time Equivalents	1	1	1	1

Comments

None

Fund Summaries Section

Fund: General Fund **Department Number:** 4203
Department: Litter Control **Function:** Public Works

Department Description:

The Litter Control Department removes illegally dumped waste in the community and supports recycling efforts. This department also administers the County's assign-a-highway program.

Budgeted and Actual Expenditures

	Actual Expend. 2006	Actual Expend. 2007	Adopted Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ 166,041	\$ 189,531	\$ 134,037	\$ 161,985	20.85%
Operating Expenditures	55,965	60,027	22,922	21,776	-5.00%
Capital Outlay	-	-	18,000	-	-100.00%
Debt Service	-	-	-	-	0.00%
<i>Total</i>	\$ 222,006	\$ 249,558	\$ 174,959	\$ 183,761	5.03%

Summary of budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Personnel related (Changes in fringe benefit costs/4.1% salary increase/staff turnover)	\$ 27,423	\$ -
Personnel related (Mandated enhanced retirement benefits for law enforcement officers)	2,664	-
Other Operating (Litter officer certification)	500	-
<i>Total</i>	\$ 30,587	-

Summary of budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Personnel related (Changes in fringe benefit costs/2.5% salary increase/staff turnover)	\$ 25,284	\$ -
Personnel related (Mandated enhanced retirement benefits for law enforcement officers)	2,664	-
5% "across-the-board" budget reduction (excludes personnel)	(1,146)	-
<i>Total</i>	\$ 26,802	\$ -

Positions

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Authorized Full-Time Equivalents	5.98	2.96	3.46	3.46

Comments

None

Fund Summaries Section

Fund: General Fund Department Number: 4206
 Department: Solid Waste Function: Public Works

Department Description:

The Solid Waste Department is primarily responsible for all County refuse collection and recycling services. This includes the operation of County waste collection convenience centers and "green boxes" and maintenance of solid waste vehicles. In addition, all refuse disposal services charged to the general fund by the Landfill Enterprise Fund and town tipping fee rebates are accounted for in this department.

Budgeted and Actual Expenditures

	Actual Expend. 2006	Actual Expend. 2007	Adopted Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ 469,727	\$ 539,655	\$ 763,533	\$ 773,555	1.31%
Operating Expenditures	1,310,408	1,352,603	1,451,987	1,400,005	-3.58%
Capital Outlay	603,554	211,699	34,215	4,844	-85.84%
Debt Service	-	-	-	-	0.00%
Total	\$ 2,383,689	\$ 2,103,957	\$ 2,249,735	\$ 2,178,404	-3.17%

Summary of budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Personnel related (Changes in fringe benefit costs/4.1% salary increase/staff turnover)	\$ 11,328	\$ -
Personnel related (Mandated enhanced retirement benefits for law enforcement officers)	9,650	-
Contracted Services (Convenience center snow removal)	3,000	-
Other Operating (Professional licensure incentive plan)	31,800	-
Other Operating (Leadership program)	3,000	-
Other Operating (Public works garage electrical services)	1,600	-
Motor Vehicles (Replace 1995 Ford Taurus)	-	20,000
Machinery & Equipment (Oil & anti-freeze recycling centers for two convenience centers)	-	17,000
Total	\$ 60,378	\$ 37,000

Summary of budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Personnel related (Changes in fringe benefit costs/2.5% salary increase/staff turnover)	\$ 373	\$ -
Personnel related (Mandated enhanced retirement benefits for law enforcement officers)	9,650	-
5% "across-the-board" budget reduction (excludes personnel)	(24,993)	-
Additional targeted budget reductions (Repairs and maintenance)	(7,500)	-
Additional targeted budget reductions (Town tipping fee rebates)	(20,360)	-
Total	\$ (42,830)	\$ -

Positions

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Authorized Full-Time Equivalents	13	18.8	18.8	18.8

Comments

None

Fund Summaries Section

Fund: General Fund **Department Number:** 4302
Department: Buildings and Grounds **Function:** Public Works

Department Description:

The Buildings and Grounds Department manages and maintains the facilities that are owned or leased by the County. The department seeks to provide safe and clean facilities for County employees and citizens.

Budgeted and Actual Expenditures

	Actual Expend. 2006	Actual Expend. 2007	Adopted Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ 450,230	\$ 504,767	\$ 537,739	\$ 553,451	2.92%
Operating Expenditures	395,730	333,913	314,531	328,975	4.59%
Capital Outlay	199,562	343,879	103,290	5,000	-95.16%
Debt Service	-	-	-	-	0.00%
<i>Total</i>	<i>\$ 1,045,522</i>	<i>\$ 1,182,559</i>	<i>\$ 955,560</i>	<i>\$ 887,426</i>	<i>-7.13%</i>

Summary of budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Personnel related (Changes in fringe benefit costs/4.1% salary increase/staff turnover)	\$ 19,907	\$ -
Personnel related (Mandated enhanced retirement benefits for law enforcement officers)	8,939	-
Personnel related (New Position-Full-time Office Secretary)(FTE split with Public Safety)	15,778	-
Personnel related (New Position-Full-time Clerk of the Works)	67,651	-
Personnel related (New Position-Full-time Custodian)	28,941	-
Contracted Services (Panic button maintenance fees)	1,400	-
Contracted Services (Clerk's office fire suppression system maintenance)	3,400	-
Contracted Services (Elevator inspection services)	740	-
Contracted Services (Paper shredding service)	6,000	-
Other Operating (Vehicle fuel)	3,400	-
Other Operating (Electrical service)	19,300	-
Other Operating (Uniforms)	2,000	-
Other Operating (Office rent)	3,100	-
Other Operating (Janitorial supplies)	6,300	-
Other Operating (Fire Training Center maintenance)	13,040	-
Motor Vehicles (Vehicle for Clerk of the Works position)	-	20,000
Buildings (Health Department energy efficient lighting and thermostats)	-	10,000
Buildings (County Administration Building fire alarm system)	-	24,875
Buildings (County Administration Building west-entry door replacement)	-	1,650
Buildings (Sheriff's office HVAC unit)	-	7,500
Buildings (District Court Building lighting upgrade)	-	24,000
Buildings (Jail roof repairs)	-	11,000
Buildings (Storage building)	-	4,895
ADP equipment (laptop)	-	1,500
Total	\$ 199,896	\$ 105,420

Fund Summaries

Fund: General Fund
Department: Buildings and Grounds (continued)

Department Number: 4302
Function: Public Works

Summary of budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Personnel related (Changes in fringe benefit costs/2.5% salary increase/staff turnover)	\$ 12,140	\$ -
Personnel related (Mandated enhanced retirement benefits for law enforcement officers)	8,939	-
Other Operating (Electrical service)	19,000	-
Other Operating (Janitorial supplies)	6,000	-
Other Operating (Fire Training Center maintenance)	13,040	-
5% "across-the-board" budget reduction (excludes personnel)	(13,163)	-
Additional targeted budget reductions (Repairs and maintenance)	(13,500)	-
Additional targeted budget reductions (Professional services)	(2,000)	-
Additional targeted budget reductions (Part-time wages)	(5,000)	-
Total	\$ 25,456	\$ -

Positions

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Authorized Full-Time Equivalents	14.8	14.8	14.8	14.8

Comments

None

Fund Summaries Section

Fund: General Fund **Department Number:** 5101
Department: Health Department Operating Subsidy **Function:** Health and Welfare

Department Description:

The Health Department is a state agency responsible for promoting the health of county residents by reducing the spread of communicable diseases, providing direct care services, reducing the infant mortality rate, providing childhood immunizations and treating specifically targeted diseases.

Budgeted and Actual Expenditures

	Actual Expend. 2006	Actual Expend. 2007	Adopted Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	469,908	512,768	482,441	477,319	-1.06%
Capital Outlay	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 469,908	\$ 512,768	\$ 482,441	\$ 477,319	-1.06%

Summary of budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Contracted services (FY08 unfunded local share of state salary increases)	\$ 20,739	\$ -
Total	\$ 20,739	\$ -

Summary of budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Contracted services (FY08 unfunded local share of state salary increases)	\$ 20,000	\$ -
5% "across-the-board" budget reduction (excludes personnel)	(25,122)	-
Total	\$ (5,122)	\$ -

Positions

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Authorized Full-Time Equivalents	0	0	0	0

Comments

Operating costs of the Health Department are shared with the Commonwealth and other localities. The amounts shown above only reflect the County's share of these costs which are remitted to the Health Department on a quarterly basis.

Fund Summaries Section

Fund: General Fund
Department: School Based Dental Program
Department Number: 5101
Function: Health and Welfare

Department Description:

The School-Based Dental Program is a shared program between Accomack County, Accomack County Public Schools and Eastern Shore Rural Health System, Inc. The program provides dental services to school children ages 3 to 18 via two clinics located adjacent to Metompkin and Pungoteague Elementary Schools.

Budgeted and Actual Expenditures

	Actual Expend. 2006	Actual Expend. 2007	Adopted Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	-	5,395	5,395	5,125	-5.00%
Capital Outlay	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
<i>Total</i>	\$ -	\$ 5,395	\$ 5,395	\$ 5,125	-5.00%

Summary of budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
None	\$ -	\$ -

Summary of budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
5% "across-the-board" budget reduction (excludes personnel)	\$ (270)	\$ -

Positions

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Authorized Full-Time Equivalents	0	0	0	0

Comments

Operating costs of the Mobile Dental Program are shared with Eastern Shore Rural Health System, Inc. The amounts shown above only reflect the County's share of these costs.

Fund Summaries Section

Fund: General Fund
Department: Eastern Shore Community Services
 Operating Subsidy
Department Number: 5205
Function: Health and Welfare

Department Description:

The Eastern Shore Community Services Board strives to achieve a publicly funded system of quality public and private services in Virginia that is ultimately responsive to the needs of consumers with mental disabilities and their families; that focuses resources on community based care for individuals with mental disabilities; and ameliorates and prevents disabling conditions.

Budgeted and Actual Expenditures

	Actual Expend. 2006	Actual Expend. 2007	Adopted Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	146,495	146,500	146,495	139,170	-5.00%
Capital Outlay	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
<i>Total</i>	\$ 146,495	\$ 146,500	\$ 146,495	\$ 139,170	-5.00%

Summary of budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
None	\$ -	\$ -

Summary of budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
5% "across-the-board" budget reduction (excludes personnel)	\$ (7,325)	\$ -

Positions

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Authorized Full-Time Equivalents	0	0	0	0

Comments

Operating costs of the Community Services Board are shared with the Commonwealth and Northampton County. The amounts shown above only reflect the County's share of these costs which are remitted to the Community Services Board on a quarterly basis.

Fund Summaries Section

Fund: General Fund
Department: Tax Relief for the Elderly and Disabled
Department Number: 5306
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.

Budgeted and Actual Expenditures

	Actual Expend. 2006	Actual Expend. 2007	Adopted Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	97,028	98,207	115,000	142,025	23.50%
Capital Outlay	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 97,028	\$ 98,207	\$ 115,000	\$ 142,025	23.50%

Summary of budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Other Operating (Eligibility changes approved in fiscal year 2008)	\$ 34,500	\$ -

Summary of budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Other Operating (Eligibility changes approved in fiscal year 2008)	\$ 34,500	\$ -
5% "across-the-board" budget reduction (excludes personnel)	(7,475)	-
Total	\$ 27,025	\$ -

Positions

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Authorized Full-Time Equivalents	0	0	0	0

Comments

None

Fund Summaries Section

Fund: General Fund
Department: Eastern Shore Community College Operating Subsidy
Department Number: 8110
Function: Education

Department Description:

The Eastern Shore Community College is a two-year institution of higher learning serving the residents of Accomack and Northampton Counties. The college is committed to providing leadership in identifying and addressing both the needs of individuals and economic needs, including workforce development needs, in both counties.

Budgeted and Actual Expenditures

	Actual Expend. 2006	Actual Expend. 2007	Adopted Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	44,513	44,513	44,513	42,287	-5.00%
Capital Outlay	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 44,513	\$ 44,513	\$ 44,513	\$ 42,287	-5.00%

Summary of budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
None	\$ -	\$ -

Summary of budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
5% "across-the-board" budget reduction (excludes personnel)	\$ (2,226)	\$ -

Positions

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Authorized Full-Time Equivalents	0	0	0	0

Comments

The County recognizes the value and importance of the College's programs and contributes funding to the College quarterly even though Virginia community colleges are typically funded solely by the Commonwealth.

Fund Summaries Section

Fund: General Fund **Department Number:** 9301
Department: Accomack County School Board Operating **Function:** Education
 Subsidy

Department Description:

The Accomack County School Board is responsible for the education of approximately 5,400 students in 11 public schools located throughout the County. The Accomack County School Board is committed to providing a positive and safe learning environment that nurtures the academic, social, emotional, and cultural development of each child to his or her fullest potential so that each student can become a productive member of society.

Budgeted and Actual Expenditures

	Actual Expend. 2006	Actual Expend. 2007	Adopted Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	12,347,190	13,123,922	13,832,722	15,109,392	9.23%
Capital Outlay	350,000	-	125,000	-	-100.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 12,697,190	\$ 13,123,922	\$ 13,957,722	\$ 15,109,392	8.25%

Summary of budget increases requested:

	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
<i>Description:</i>		
Other Operating-(Operating subsidy increase)	\$ 5,428,424	\$ -
Capital Outlay-(Capital subsidy)	694,300	-
Total	\$ 6,122,724	\$ -

Summary of budget increases adopted:

	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
<i>Description:</i>		
Other Operating-(Operating subsidy increase)	\$ 1,306,670	\$ -
Additional targeted budget reductions (School Board)	(30,000)	-
Total	\$ 1,276,670	\$ -

Positions

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Authorized Full-Time Equivalents	n/a	n/a	n/a	n/a

Comments

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 above 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 above, the County also funds all debt service associated with public school construction and renovation. Information concerning school debt service requirements is located in the *Fund Summaries-Debt Service Fund section* of this document.

Fund Summaries Section

Fund: General Fund
Department: Parks and Recreation
Department Number: 7109
Function: Parks, Rec. & Cultural

Department Description:

The Parks and Recreation Department aims to provide a comprehensive system of leisure programs, educational opportunities and recreational facilities for all its citizens while conserving and protecting environmental, historical and cultural resources.

Budgeted and Actual Expenditures

	Actual Expend. 2006	Actual Expend. 2007	Adopted Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ 286,705	\$ 308,233	\$ 320,812	\$ 333,925	4.09%
Operating Expenditures	32,207	34,013	27,464	25,996	-5.35%
Capital Outlay	365		-	-	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 319,277	\$ 342,246	\$ 348,276	\$ 359,921	3.34%

Summary of budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Personnel related (Changes in fringe benefit costs/4.1% salary increase/staff turnover)	\$ 11,890	\$ -
Personnel related (Mandated enhanced retirement benefits for law enforcement officers)	5,710	-
Personnel related (Additional summer playground program part-time wages)	16,557	-
Other Operating	1,800	-
Furniture and Fixtures	-	500
Total	\$ 35,957	\$ 500

Summary of budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Personnel related (Changes in fringe benefit costs/2.5% salary increase)	\$ 7,403	\$ -
Personnel related (Mandated enhanced retirement benefits for law enforcement officers)	5,710	-
5% "across-the-board" budget reduction (excludes personnel)	(1,468)	-
Total	\$ 11,645	\$ -

Positions

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Authorized Full-Time Equivalents	6	6	6	6

Comments

Capital funding has been authorized to purchase land for a future park site. Funding for this project is accounted for in the Capital Projects Fund.

In addition to the above, the County maintains an enterprise fund to account for parks and recreation events that are financed by user fees. Information on this fund can be found in the *Fund Summaries-Enterprise Funds* section of this document.

Fund Summaries Section

Fund: General Fund **Department Number:** 7110
Department: Summer Food Program **Function:** Parks, Rec. & Cultural

Department Description:
The Summer Food Program is a combination of a feeding program with a summer activity program.

Budgeted and Actual Expenditures

	Actual Expend. 2006	Actual Expend. 2007	Adopted Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ 60,452	\$ 58,787	\$ -	\$ -	0.00%
Operating Expenditures	47,542	47,550	-	-	0.00%
Capital Outlay	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 107,994	\$ 106,337	\$ -	\$ -	0.00%

Summary of budget increases requested:

<i>Description:</i>	<u>Funding Sources</u>	
	Operating Revenues	Reserves or 1-time revenue
None	\$ -	\$ -

Summary of budget increases adopted:

<i>Description:</i>	<u>Funding Sources</u>	
	Operating Revenues	Reserves or 1-time revenue
None	\$ -	\$ -

Positions

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Authorized Full-Time Equivalents	0	0	0	0

Comments

This program is entirely funded by Federal grants. The County does not budget or appropriate grant funds until the grant award has been finalized.

Fund Summaries Section

Fund: General Fund
Department: Translator Television
Department Number: 7205
Function: Parks, Rec. & Cultural

Department Description:

The County operates two towers which provide translator television services to residences. Towers are located in the Mappsville and Craddockville areas.

Budgeted and Actual Expenditures

	Actual Expend. 2006	Actual Expend. 2007	Adopted Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	51,252	51,841	66,776	62,857	-5.87%
Capital Outlay	-	23,426	11,600	11,600	0.00%
Debt Service	-	-	-	-	0.00%
<i>Total</i>	\$ 51,252	\$ 75,267	\$ 78,376	\$ 74,457	-5.00%

Summary of budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
None	\$ -	\$ -

Summary of budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
5% "across-the-board" budget reduction (excludes personnel)	\$ (3,919)	\$ -

Positions

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Authorized Full-Time Equivalents	0	0	0	0

Comments

None

Fund Summaries Section

Fund: General Fund **Department Number:** 4302
Department: Building & Grounds (Docks & Ramps) **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

Budgeted and Actual Expenditures

	Actual Expend. 2006	Actual Expend. 2007	Adopted Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ 9,159	\$ 9,472	\$ 13,403	\$ 13,770	2.74%
Operating Expenditures	15,820	17,691	29,781	22,011	-26.09%
Capital Outlay	31,249	15,842	21,000	9,265	-55.88%
Debt Service	-	-	-	-	0.00%
Total	\$ 56,228	\$ 43,005	\$ 64,184	\$ 45,046	-29.82%

Summary of budget increases requested:

	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
<i>Description:</i> Motor Vehicles (Truck and equipment to remove sand and mud from boat ramps)	\$ -	\$ 24,999
Site Improvements (Kegotank boating facilitiy)	-	20,000
Site Improvements (Gargatha boating facilitiy)	-	24,000
Total	\$ -	\$ 68,999

Summary of budget increases adopted:

	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
<i>Description:</i> 5% "across-the-board" budget reduction (excludes personnel)	\$ -	\$ (6,338)
Additional targeted budget reductions (Rent of equipment)	-	(2,800)
Total	\$ -	\$ (9,138)

Positions

	2006	2007	2008	2009
Authorized Full-Time Equivalents	0	0	0	0

Comments

The County accounts for the operations of docks and ramps separately from other building and grounds operations because these services are provided exclusively for recreation opportunities.

Fund Summaries Section

Fund: General Fund **Department Number:** 8110
Department: Eastern Shore's Own Art Center-Local **Function:** Parks, Rec. and Cultural
 Share Operating Subsidy

Department Description:

Eastern Shore's Own Arts Center (ESO) is a non-profit organization and facility whose purpose is the development, instruction, and performance of the visual, graphic, theatrical, and musical arts. The goal of ESO is to provide a facility where local artists may teach and practice their craft and to make the arts available to all residents of the community. The emphasis is on people of the Eastern Shore actively participating in the arts.

Budgeted and Actual Expenditures

	Actual Expend. 2006	Actual Expend. 2007	Adopted Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	5,000	5,000	5,000	4,750	-5.00%
Capital Outlay	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
<i>Total</i>	\$ 5,000	\$ 5,000	\$ 5,000	\$ 4,750	-5.00%

Summary of budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
None	\$ -	\$ -

Summary of budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
5% "across-the-board" budget reduction (excludes personnel)	\$ (250)	\$ -

Positions

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Authorized Full-Time Equivalents	0	0	0	0

Comments

The County participates in the Virginia Local Government Challenge Program that provides matching funds, up to \$5000, for arts related programs. The County has authorized \$2,500 in local funds for the ESO. These funds together with Commonwealth matching funds, are remitted to the ESO in support of their programs.

Fund Summaries Section

Fund: General Fund
Department: Eastern Shore Public Library
 Operating Subsidy

Department Number: 7302
Function: Parks, Rec. and Cultural

Department Description:

The Eastern Shore Public Library is the state-certified, regional library serving Accomack and Northampton Counties. It is a political subdivision of the Commonwealth of Virginia created by Accomack and Northampton Counties under Code of Virginia 42.1-37 to provide public library services to the people of the Eastern Shore. The basic mission is to provide materials and services to assist patrons in obtaining information to meet personal, recreational, educational and professional needs. The library plays an important role in introducing young children to the world of books and reading, in supporting primary and secondary education, in stimulating economic growth, in developing an informed citizenry, in supporting workforce development, and in enhancing the quality of community life.

Budgeted and Actual Expenditures

	Actual Expend. 2006	Actual Expend. 2007	Adopted Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	348,790	304,595	295,759	319,259	7.95%
Capital Outlay	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
<i>Total</i>	<i>\$ 348,790</i>	<i>\$ 304,595</i>	<i>\$ 295,759</i>	<i>\$ 319,259</i>	<i>7.95%</i>

Summary of budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Other Operations (Local share of new position-Part-time technical/administrative assistant)	\$ 12,000	\$ -
Other Operations (Fourth of 5-year plan to meet state regulations for local capita support)	23,484	-
Other Operations (Building consultant)	-	25,000
<i>Total</i>	<i>\$ 35,484</i>	<i>\$ 25,000</i>

Summary of budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Other Operations (Fourth of 5-year plan to meet state regulations for local capita support)	\$ 23,500	\$ -
<i>Total</i>	<i>\$ 23,500</i>	<i>\$ -</i>

Positions

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Authorized Full-Time Equivalents	0	0	0	0

Comments

Operating costs of the Public Library are shared with Accomack County, Northampton County and the Public Library. The amounts shown above only reflect Accomack County's share of these costs which are remitted to the Public Library on a quarterly basis.

Fund Summaries Section

Fund: General Fund **Department Number:** 8101
Department: Accomack-Northampton Planning **Function:** Community Development
 District Commission Operating Subsidy

Department Description:

The Accomack-Northampton Planning District Commission (A-NPDC) is the Eastern Shore of Virginia's regional planning agency. The A-NPDC provides planning and housing services for Accomack County, Northampton County, the Town of Chincoteague and the other incorporated towns in our region.

Budgeted and Actual Expenditures

	Actual Expend. 2006	Actual Expend. 2007	Adopted Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	64,372	71,063	66,563	63,235	-5.00%
Capital Outlay	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 64,372	\$ 71,063	\$ 66,563	\$ 63,235	-5.00%

Summary of budget increases requested:

	Funding Sources	
<i>Description:</i>	Operating Revenues	Reserves or 1-time revenue
None	\$ -	\$ -

Summary of budget increases adopted:

	Funding Sources	
<i>Description:</i>	Operating Revenues	Reserves or 1-time revenue
5% "across-the-board" budget reduction (excludes personnel)	\$ (3,328)	\$ -

Positions

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Authorized Full-Time Equivalents	0	0	0	0

Comments

Operating costs of the Planning District Commission are shared with Accomack County, Northampton County and the Planning District Commission. The amounts shown above only reflect Accomack County's share of these costs which are remitted to the Planning District Commission on a quarterly basis.

Fund Summaries Section

Fund: General Fund **Department Number:** 8103
Department: Accomack-Northampton Housing and Redevelopment Comm. Operating Subsidy **Function:** Community Development

Department Description:

The Accomack-Northampton Housing and Redevelopment Commission provides community development project management, housing rehabilitation, indoor plumbing rehabilitation, Section 8 Rental Assistance and other housing services.

Budgeted and Actual Expenditures

	Actual Expend. 2006	Actual Expend. 2007	Adopted Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	10,000	10,000	10,000	9,500	-5.00%
Capital Outlay	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 10,000	\$ 10,000	\$ 10,000	\$ 9,500	-5.00%

Summary of budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
None	\$ -	\$ -

Summary of budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
5% "across-the-board" budget reduction (excludes personnel)	\$ (500)	\$ -

Positions

	2006	2007	2008	2009
Authorized Full-Time Equivalents	0	0	0	0

Comments

Operating costs of the Housing Redevelopment Commission are shared with Accomack County, Northampton County and the Housing Redevelopment Commission. The amounts shown above only reflect Accomack County's share of these costs which are remitted to the Housing Redevelopment Commission on a quarterly basis.

Fund Summaries Section

Fund: General Fund
Department: Accomack-Northampton Transportation District
 Commission Operating Subsidy
Department Number: 8108
Function: Community Development

Department Description:

The Accomack-Northampton Transportation District Commission provides transportation planning assistance to the Eastern Shore's 21 local governments. The assistance includes updating the transportation elements of comprehensive plans and zoning ordinance, bicycle and pedestrian planning, development of GIS (geographical information system data) and preparation of Virginia Department of Transportation's grant applications.

Budgeted and Actual Expenditures

	Actual Expend. 2006	Actual Expend. 2007	Adopted Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	107,275	7,275	7,275	6,911	-5.00%
Capital Outlay	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 107,275	\$ 7,275	\$ 7,275	\$ 6,911	-5.00%

Summary of major budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
None	\$ -	\$ -

Summary of major budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
5% "across-the-board" budget reduction (excludes personnel)	\$ (364)	\$ -

Positions

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Authorized Full-Time Equivalents	0	0	0	0

Comments

Operating costs of the Transportation District Commission are shared with Accomack County, Northampton County and the Transportation District Commission. The amounts shown above only reflect Accomack County's share of these costs which are remitted to the Transportation District Commission on a quarterly basis.

Fund Summaries Section

Fund: General Fund
Department: Eastern Shore Tourism Commission
 Operating Subsidy
Department Number: 8109
Function: Community Development

Department Description:

The Eastern Shore Tourism Commission is responsible for developing regional plans and strategies that enhance the Eastern Shore's attraction to tourists.

Budgeted and Actual Expenditures

	Actual Expend. 2006	Actual Expend. 2007	Adopted Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	66,930	66,930	78,541	69,514	-11.49%
Capital Outlay	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 66,930	\$ 66,930	\$ 78,541	\$ 69,514	-11.49%

Summary of major budget increases requested:

	Funding Sources	
<i>Description:</i>	Operating Revenues	Reserves or 1-time revenue
None	\$ -	\$ -

Summary of major budget increases adopted:

	Funding Sources	
<i>Description:</i>	Operating Revenues	Reserves or 1-time revenue
5% "across-the-board" budget reduction (excludes personnel)	\$ (3,927)	\$ -
Additional targeted budget reductions	(5,100)	-
Total	\$ (9,027)	\$ -

Positions

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Authorized Full-Time Equivalents	0	0	0	0

Comments

Operating costs of the Tourism Commission are shared with Accomack County, Northampton County and the Tourism Commission. The amounts shown above only reflect Accomack County's share of these costs which are remitted to the Tourism Commission on a quarterly basis.

Fund Summaries Section

Fund: General Fund
Department: Chamber of Commerce Operating Subsidy

Department Number: 8110
Function: Community Development

Department Description:

The Eastern Shore of Virginia Chamber of Commerce represents the business, professional, agricultural, seafood, tourism and community interests that advance economic and civic well-being through private sector enterprise.

Budgeted and Actual Expenditures

	Actual Expend. 2006	Actual Expend. 2007	Adopted Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	728	970	970	921	-5.05%
Capital Outlay	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 728	\$ 970	\$ 970	\$ 921	-5.05%

Summary of major budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
None	\$ -	\$ -

Summary of major budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
5% "across-the-board" budget reduction (excludes personnel)	\$ (49)	\$ -

Positions

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Authorized Full-Time Equivalents	0	0	0	0

Comments

The County provides an operating subsidy to the Chamber of Commerce.

Fund Summaries Section

Fund: General Fund **Department Number:** 8110
Department: Eastern Shore Resource Conservation and Development Council Operating Subsidy **Function:** Community Development

Department Description:

The Eastern Shore Resource Conservation and Development Council works to improve, enhance and preserve the quality of life on the Eastern Shore by coordinating and educating the community to promote and protect the use of resources.

Budgeted and Actual Expenditures

	Actual Expend. 2006	Actual Expend. 2007	Adopted Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	10,711	10,711	10,711	10,175	-5.00%
Capital Outlay	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 10,711	\$ 10,711	\$ 10,711	\$ 10,175	-5.00%

Summary of major budget increases requested:

	Funding Sources	
<i>Description:</i>	Operating Revenues	Reserves or 1-time revenue
None	\$ -	\$ -

Summary of major budget increases adopted:

	Funding Sources	
<i>Description:</i>	Operating Revenues	Reserves or 1-time revenue
5% "across-the-board" budget reduction (excludes personnel)	\$ (536)	\$ -

Positions

	2006	2007	2008	2009
Authorized Full-Time Equivalents	0	0	0	0

Comments

Operating costs of the Council are shared with Accomack County, Northampton County, State and Federal Governments. The amounts shown above only reflect Accomack County's operating subsidy which is remitted to the Council on a quarterly basis.

Fund Summaries Section

Fund: General Fund
Department: Eastern Shore Soil & Water Conservation District Operating Subsidy
Department Number: 8110
Function: Community Development

Department Description:

Eastern Shore Soil and Water Conservation District is a political subdivision responsible under state law for conservation activities in both Accomack and Northampton counties. The district works to bring together education, science and technology in agriculture and natural resources stewardship.

Budgeted and Actual Expenditures

	Actual Expend. 2006	Actual Expend. 2007	Adopted Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	-	-	-	-	0.00%
Operating Expenditures	\$ 22,164	\$ 22,164	\$ 24,164	\$ 22,956	-5.00%
Capital Outlay	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 22,164	\$ 22,164	\$ 24,164	\$ 22,956	-5.00%

Summary of major budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
None	\$ -	\$ -

Summary of major budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
5% "across-the-board" budget reduction (excludes personnel)	\$ (1,208)	\$ -

Positions

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Authorized Full-Time Equivalents	0	0	0	0

Comments

Operating costs of the District are shared with Accomack County, Northampton County, State and Federal Governments. The amounts shown above only reflect Accomack County's operating subsidy which is remitted to the District on a quarterly basis.

Fund Summaries Section

Fund: General Fund **Department Number:** 8110
Department: Star Transit Operating Subsidy **Function:** Community Development

Department Description:

Star Transit is the public transit system covering the Eastern Shore of Virginia. Star Transit's main function is transportation for citizens and visitors to and from any destinations within the service area.

Budgeted and Actual Expenditures

	Actual Expend. 2006	Actual Expend. 2007	Adopted Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	78,600	35,600	35,600	33,820	-5.00%
Capital Outlay	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 78,600	\$ 35,600	\$ 35,600	\$ 33,820	-5.00%

Summary of major budget increases requested:

	Funding Sources	
<i>Description:</i>	Operating Revenues	Reserves or 1-time revenue
Other Operating (Subsidy increase)	\$ 12,000	\$ -

Summary of major budget increases adopted:

	Funding Sources	
<i>Description:</i>	Operating Revenues	Reserves or 1-time revenue
5% "across-the-board" budget reduction (excludes personnel)	\$ (1,780)	\$ -

Positions

	2006	2007	2008	2009
Authorized Full-Time Equivalents	0	0	0	0

Comments

Operating costs of Star Transit are shared with other governments and Star Transit. The amounts shown above only reflect Accomack County's operating subsidy which is remitted on a quarterly basis.

Fund Summaries Section

Fund: General Fund **Department Number:** 8110
Department: Eastern Shore Groundwater Committee **Function:** Community Development
 Operating Subsidy

Department Description:

The E.S. of Virginia Ground Water Committee works to protect and preserve the ground water for today's users and future generations.

Budgeted and Actual Expenditures

	Actual Expend. 2006	Actual Expend. 2007	Adopted Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	18,000	24,250	24,250	28,357	16.94%
Capital Outlay	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 18,000	\$ 24,250	\$ 24,250	\$ 28,357	16.94%

Summary of major budget increases requested:

	Funding Sources	
<i>Description:</i>	Operating Revenues	Reserves or 1-time revenue
Other Operating (Subsidy increase)	\$ 5,580	\$ -
Other Operating (Saltwater intrusion study local match)	-	12,000
Total	\$ 5,580	\$ 12,000

Summary of major budget increases adopted:

	Funding Sources	
<i>Description:</i>	Operating Revenues	Reserves or 1-time revenue
Other Operating (Subsidy increase)	\$ 5,600	\$ -
5% "across-the-board" budget reduction (excludes personnel)	(1,493)	-
Total	\$ 4,107	\$ -

Positions

	2006	2007	2008	2009
Authorized Full-Time Equivalents	0	0	0	0

Comments

Operating costs of the Committee are shared with other governments. The amounts shown above only reflect Accomack County's operating subsidy which is remitted on a quarterly basis.

Fund Summaries Section

Fund: General Fund
Department: Eastern Shore Small Business Development Center Operating Subsidy
Department Number: 8110
Function: Community Development

Department Description:

The Hampton Roads Chamber of Commerce operates several Small Business Development Centers located throughout the region. The Eastern Shore office provides high-quality, in-depth business counseling and training services to help grow and strengthen local businesses.

Budgeted and Actual Expenditures

	Actual Expend. 2006	Actual Expend. 2007	Adopted Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	5,000	5,000	5,000	4,750	-5.00%
Capital Outlay	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 5,000	\$ 5,000	\$ 5,000	\$ 4,750	-5.00%

Summary of major budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
None	\$ -	\$ -

Summary of major budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
5% "across-the-board" budget reduction (excludes personnel)	\$ (250)	\$ -

Positions

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Authorized Full-Time Equivalents	0	0	0	0

Comments

Operating costs of the Eastern Shore Small Business Development Center are primarily funded by the Hampton Roads Chamber of Commerce however the County does provide a subsidy for the Eastern Shore office. The amounts shown reflect this subsidy only.

Fund Summaries Section

Fund: General Fund
Department: Southeast Rural Community Assistance
 Project Operating Subsidy
Department Number: 8110
Function: Community Development

Department Description:

The Southeast Rural Community Assistance Project was organized to provide clean water and modern wastewater services to the citizens of Virginia. Each year, this organization spearheads the "water is life" campaign to help those families and communities to come into the 21st century by providing funds to assist them with their water and wastewater needs.

Budgeted and Actual Expenditures

	Actual Expend. 2006	Actual Expend. 2007	Adopted Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	-	-	-	950	100.00%
Capital Outlay	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ -	\$ -	\$ -	\$ 950	100.00%

Summary of major budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Operating Subsidy ("Water is life" campaign)	\$ 1,000	\$ -

Summary of major budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Operating Subsidy ("Water is life" campaign)	\$ 1,000	\$ -
5% "across-the-board" budget reduction (excludes personnel)	(50)	-
Total	\$ 950	\$ -

Positions

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Authorized Full-Time Equivalents	0	0	0	0

Comments

None

Fund Summaries Section

Fund: General Fund
Department: Johnsongrass/Gypsy Moth Program
Department Number: 8204
Function: Community Development

Department Description:

The Johnsongrass/Gypsy Moth Program is managed by the local Extension Office. It is responsible for public education on Johnsongrass and Gypsy Moth control. It is also responsible for control of gypsy moth and enforcement of the County Johnsongrass Control Ordinance.

Budgeted and Actual Expenditures

	Actual Expend. 2006	Actual Expend. 2007	Adopted Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ 6,790	\$ 7,246	\$ 7,862	\$ 7,917	0.70%
Operating Expenditures	3,578	4,007	3,229	3,069	-4.96%
Capital Outlay	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 10,368	\$ 11,253	\$ 11,091	\$ 10,986	-0.95%

Summary of major budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Personnel related (Changes in fringe benefit costs/2.0% salary increase)	\$ 55	\$ -
Other Operating (Mileage)	1,350	-
Total	\$ 1,405	\$ -

Summary of major budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Personnel related (Changes in fringe benefit costs/2.0% salary increase)	\$ 55	\$ -
5% "across-the-board" budget reduction (excludes personnel)	(160)	-
Total	\$ (105)	\$ -

Positions

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Authorized Full-Time Equivalents	0.5	0.5	0.5	0.5

Comments

None

Fund Summaries Section

Fund: General Fund
Department: Water Projects

Department Number: 8206
Function: Community Development

Department Description:

The Water Projects department is responsible for identifying and coordinating local dredging projects that enhance both commercial and recreation opportunities.

Budgeted and Actual Expenditures

	Actual Expend. 2006	Actual Expend. 2007	Adopted Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	-	525	29,850	4,607	-84.57%
Capital Outlay	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ -	\$ 525	\$ 29,850	\$ 4,607	-84.57%

Summary of major budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Contracted services (Deep Creek dredging)	\$ -	\$ 5,000
Contracted services (Other local dredging projects)	-	25,000
Total	\$ -	\$ 30,000

Summary of major budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
5% "across-the-board" budget reduction (excludes personnel)	(243)	-

Positions

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Authorized Full-Time Equivalents	0	0	0	0

Comments

None

Fund Summaries Section

Fund: General Fund **Department Number:** 8305
Department: Cooperative Extension Service **Function:** Community Development

Department Description:

The Accomack County Cooperative Extension Service is the educational arm of Virginia Cooperative Extension based on the campus of Virginia Tech. The system serves to provide research based and educational opportunities to citizens across the Commonwealth in the areas of Agriculture and Natural Resources, Family and Consumer Sciences, and 4-H Youth Development.

Budgeted and Actual Expenditures

	Actual Expend. 2006	Actual Expend. 2007	Adopted Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ 90,102	\$ 94,997	\$ 106,654	\$ 117,897	10.54%
Operating Expenditures	23,270	21,032	20,237	18,675	-7.72%
Capital Outlay	3,995	1,024	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 117,367	\$ 117,053	\$ 126,891	\$ 136,572	7.63%

Summary of budget increases requested:

	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
<i>Description:</i>		
Personnel related (Local share of extension agent salaries and benefits)	\$ 11,189	\$ -
Personnel related (Changes in fringe benefit costs/4.1% salary increase)	404	-
Other Operating (Mileage rate increase)	500	-
Other Operating (Educational materials)	500	-
Total	\$ 12,593	\$ -

Summary of budget increases adopted:

	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
<i>Description:</i>		
Personnel related (Local share of extension agent salaries and benefits)	\$ 11,000	\$ -
Personnel related (Changes in fringe benefit costs/2.5% salary increase)	243	-
5% "across-the-board" budget reduction (excludes personnel)	(1,562)	-
Total	\$ 9,681	\$ -

Positions

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Authorized Full-Time Equivalents (County funded)	0.5	0.5	0.5	0.5

Comments

Extension agent salary and benefit costs are shared with Virginia Tech University.

Fund Summaries Section

Fund: General Fund **Department Number:** 9301
Department: Economic Development Authority (EDA) of Accomack County Operating Subsidy **Function:** Community Development

Department Description:

The EDA markets and maintains the Accomack County Industrial Development Park. Maintenance of the park includes providing full water and sewer services to all businesses located within the park. The EDA also provides sewer services to other businesses located in the Melfa and Onley areas and assists in economic development initiatives within the County.

Budgeted and Actual Expenditures

	Actual Expend. 2006	Actual Expend. 2007	Adopted Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	111,515	98,670	68,609	73,653	7.35%
Capital Outlay	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 111,515	\$ 98,670	\$ 68,609	\$ 73,653	7.35%

Summary of major budget increases requested:

	Funding Sources	
<i>Description:</i>	Operating Revenues	Reserves or 1-time revenue
Other Operating (Operating subsidy decrease)	\$ 10,175	\$ -

Summary of major budget increases adopted:

	Funding Sources	
<i>Description:</i>	Operating Revenues	Reserves or 1-time revenue
Other Operating (Operating subsidy decrease)	\$ 8,921	\$ -
5% "across-the-board" budget reduction (excludes personnel)	(3,877)	-
Total	\$ 5,044	\$ -

Positions

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Authorized Full-Time Equivalents (County funded)	n/a	n/a	n/a	n/a

Comments

The Economic Development Authority is a legal entity separate and distinct from the County. The Authority's operations are funded from County, State and Federal sources. The amounts above represent the County's local contribution towards the Authority's operations only. For a complete summary of this entity, see the *Select Component Units* subsection of this document.

Fund Summaries Section

Fund: General Fund
Department: Contingencies
Department Number: 9103
Function: Nondepartmental

Department Description:

The County maintains a small contingency to address unplanned expenditures during the fiscal year. Use of the contingency must be approved by the Board of Supervisors.

Budgeted and Actual Expenditures

	Actual Expend. 2006	Actual Expend. 2007	Adopted Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Other	-	-	139,761	42,073	-69.90%
Total	\$ -	\$ -	\$ 139,761	\$ 42,073	-69.90%

Summary of major budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
None	\$ -	\$ -

Summary of major budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Other (Budget balancing adjustments)	\$ (97,688)	\$ -

Positions

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Authorized Full-Time Equivalents	0	0	0	0

Comments

None

Fund Summaries Section

Fund: General Fund **Department Number:** 9301
Department: Transfers to the Virginia Public **Function:** Other Uses
 Assistance Special Revenue Fund

Transfer Description:

This transfer represents the local share of the cost of the Social Services Department. Operating costs of this department are reported in the Virginia Public Assistance Special Revenue Fund.

Budgeted and Actual Expenditures

	Actual Expend. 2006	Actual Expend. 2007	Adopted Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	0.00%
Transfers to Other Funds	636,228	652,863	674,050	703,857	4.42%
Total	\$ 636,228	\$ 652,863	\$ 674,050	\$ 703,857	4.42%

Summary of major budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Transfers (Estimated increase in local match requirements)	\$ 70,556	\$ -

Summary of major budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Transfers (Estimated increase in local match requirements)	\$ 66,852	\$ -
5% "across-the-board" budget reduction (excludes personnel)	(37,045)	-
Total	\$ 29,807	\$ -

Positions

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Authorized Full-Time Equivalents	0	0	0	0

Comments

None

Fund Summaries Section

Fund: General Fund **Department Number:** 9301
Department: Transfers to the Comprehensive Youth Services Special Revenue Fund **Function:** Other Uses

Transfer 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.

Budgeted and Actual Expenditures

	Actual Expend. 2006	Actual Expend. 2007	Adopted Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	0.00%
Transfers to Other Funds	693,931	526,268	519,357	589,255	13.46%
Total	\$ 693,931	\$ 526,268	\$ 519,357	\$ 589,255	13.46%

Summary of major budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Transfers (Increase in local match requirements due to mandated funding formula change)	\$ 89,757	\$ -

Summary of major budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Transfers (Local match increase due to Commonwealth "flexible spending cuts")	\$ 70,792	\$ -
5% "across-the-board" budget reduction (excludes personnel)	(894)	-
Total	\$ 69,898	\$ -

Positions

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Authorized Full-Time Equivalents	0	0	0	0

Comments

None

Fund Summaries Section

Fund:	General Fund	Department Number:	9301
Department:	Transfers to the Emergency 911 Special Revenue Fund	Function:	Other Uses

Transfer Description:

This transfer represents the local share of the cost of the E911 Commission.

Budgeted and Actual Expenditures

	Actual Expend. 2006	Actual Expend. 2007	Adopted Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	0.00%
Transfers to Other Funds	15,358	175,225	376,303	436,517	16.00%
Total	\$ 15,358	\$ 175,225	\$ 376,303	\$ 436,517	16.00%

Summary of major budget increases requested:

	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
<i>Description:</i>		
Transfers (Telecommunications sales and use tax designated for E911)	\$ 11,914	\$ -
Transfers (Replace funding loss as a result of new Va. telecommunications sales & use tax)	48,300	-
Total	\$ 60,214	\$ -

Summary of major budget increases adopted:

	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
<i>Description:</i>		
Transfers (Telecommunications sales and use tax designated for E911)	\$ 11,914	\$ -
Transfers (Replace funding loss as a result of new Va. telecommunications sales & use tax)	48,300	-
Total	\$ 60,214	\$ -

Positions

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Authorized Full-Time Equivalents	0	0	0	0

Comments

None

Fund Summaries Section

Fund: General Fund
Department: Transfers to the County Capital Projects Fund
Department Number: 9301
Function: Other Uses

Transfer Description:
 This transfer represents the local cost of capital projects accounted for in the County Capital Projects Fund.

Budgeted and Actual Expenditures

	Actual Expend. 2006	Actual Expend. 2007	Adopted Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	0.00%
Transfers to Other Funds	39,450	1,376,530	1,920,833	819,201	-57.35%
Total	\$ 39,450	\$ 1,376,530	\$ 1,920,833	\$ 819,201	-57.35%

Summary of major budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Transfers	\$ -	\$ 819,201

Summary of major budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Transfers	\$ -	\$ 819,201

Positions

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Authorized Full-Time Equivalents	0	0	0	0

Comments

None

Fund Summaries Section

Fund: General Fund
Department: Transfers to the School Debt Service Fund
Department Number: 9301
Function: Other Uses

Transfer Description:
 This transfer represents the cost of school debt service not funded by other sources. School debt service is accounted for in the School Debt Service Fund.

Budgeted and Actual Expenditures

	Actual Expend. 2006	Actual Expend. 2007	Adopted Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	0.00%
Transfers to Other Funds	831,236	831,236	831,236	831,236	0.00%
Total	\$ 831,236	\$ 831,236	\$ 831,236	\$ 831,236	0.00%

Summary of major budget increases requested:

	Funding Sources	
<i>Description:</i>	Operating Revenues	Reserves or 1-time revenue
None	\$ -	\$ -

Summary of major budget increases adopted:

	Funding Sources	
<i>Description:</i>	Operating Revenues	Reserves or 1-time revenue
None	\$ -	\$ -

Positions

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Authorized Full-Time Equivalents	0	0	0	0

Comments

None



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SPECIAL REVENUE FUNDS

Fund Summaries Section

Fund: Virginia Public Assistance Special Revenue Fund **Fund Number:** 103
Department: N/A **Function:** Health and Welfare

Fund Description:

This fund accounts for the operations of the County Social Services Department. The Social Services Department provides individuals and families access to adequate, affordable, high quality human/social services through a variety of programs such as foster care and adoption, child protective services, including investigations, assessments, and ongoing counseling, employment services, child day care services, adult services and emergency assistance, general relief, food stamps, temporary assistance for needy families, Medicaid and Section 8 housing.

Budgeted and Actual Expenditures

	Actual Expend. 2006	Actual Expend. 2007	Adopted Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ 2,321,581	\$ 2,373,220	\$ 2,346,262	\$ 2,723,358	16.07%
Operating Expenditures	1,344,049	1,432,310	1,538,703	1,685,387	9.53%
Capital Outlay	17,551	29,891	-	-	0.00%
Transfers to Other Funds	114,201	108,655	102,487	33,752	-67.07%
Total	\$ 3,797,382	\$ 3,944,076	\$ 3,987,452	\$ 4,442,497	11.41%

Summary of budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Operating costs funded from Federal and state sources	\$ 492,090	\$ -
Operating costs funded from General Fund	67,151	-
Total	\$ 559,241	\$ -

Summary of budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Operating costs funded from Federal and state sources	\$ 425,238	\$ -
Operating costs funded from General Fund	66,852	-
5% "across-the-board" budget reduction (excludes personnel)	(37,045)	-
Total	\$ 455,045	\$ -

Positions

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Authorized Full-Time Equivalents	64	64	64	64

Comments

None

Fund Summaries Section

Fund: Comprehensive Youth Services **Fund Number:** 202
 Special Revenue Fund
Department: N/A **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 is to provide high quality, child centered, family focused, cost effective, community-based services to high risk youth and their families. This fund also accounts for the Health Families program which provides information to new families about parenting and provides home visiting services to families who need personal guidance.

Budgeted and Actual Expenditures

	Actual Expend. 2006	Actual Expend. 2007	Adopted Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ 157,780	\$ 166,327	\$ 188,117	\$ 191,793	1.95%
Operating Expenditures	3,441,895	3,024,998	2,102,692	2,261,739	7.56%
Capital Outlay	-	1,000	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 3,599,675	\$ 3,192,325	\$ 2,290,809	\$ 2,453,532	7.10%

Summary of budget increases requested:

	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
<i>Description:</i>		
Operating costs funded from Federal and Commonwealth sources	\$ 163,617	\$ -
Operating costs funded from General Fund	89,757	-
Total	\$ 253,374	\$ -

Summary of budget increases adopted:

	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
<i>Description:</i>		
Operating costs funded from Federal and Commonwealth sources	\$ 163,617	\$ -
5% "across-the-board" budget reduction (excludes personnel)	(894)	-
Total	\$ 162,723	\$ -
	\$ -	\$ -

Positions

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Authorized Full-Time Equivalents (County funded)	6	6	6	5

Comments

None

Fund Summaries Section

Fund: Law Library Special Revenue Fund **Fund Number:** 203
Department: N/A **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.

Budgeted and Actual Expenditures

	Actual Expend. 2006	Actual Expend. 2007	Adopted Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	6,360	-	7,200	7,200	0.00%
Capital Outlay	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
<i>Total</i>	\$ 6,360	\$ -	\$ 7,200	\$ 7,200	0.00%

Summary of budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
None	\$ -	\$ -

Summary of budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
None	\$ -	\$ -

Positions

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Authorized Full-Time Equivalents	0	0	0	0

Comments

None

Fund Summaries Section

Fund: Consolidated Emergency Medical Services Special **Fund Number:** 214
 Revenue Fund
Department: N/A **Function:** Public Safety

Fund Description:

This fund accounts for revenues derived from a special property tax levied on residents of the County except for those residing in the Town of Chincoteague. Expenditures are restricted for use on fire and rescue services with the majority used for compensating, training and equipping career staff who are stationed throughout the County.

Budgeted and Actual Expenditures

	Actual Expend. 2006	Actual Expend. 2007	Adopted Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ 1,204,429	\$ 1,438,230	\$ 1,551,993	\$ 1,787,185	15.15%
Operating Expenditures	70,020	62,158	56,135	70,235	25.12%
Capital Outlay	28,093	23,452	36,273	36,273	0.00%
Debt Service	-	-	-	-	0.00%
Transfers	-	-	-	-	0.00%
Total	\$ 1,302,542	\$ 1,523,840	\$ 1,644,401	\$ 1,893,693	15.16%

Summary of budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Personnel related (Changes in fringe benefit costs/4.1% salary increase/staff turnover)	\$ 56,232	\$ -
Personnel related (Mandated enhanced retirement benefits for law enforcement officers)	29,694	-
Personnel related (Expand mandated enhanced retirement benefits for law enforcement officers to include Fire/EMS personnel)	135,027	-
Personnel related (3 New Positions-Create Shift Supervisor positions)	167,909	-
Personnel related (Restructure 24-hour schedule)	30,000	-
Personnel related (Promote 2 existing staff into new Captain positions)	10,583	-
Personnel related (2 Additional Firemedic positions stationed in Bloxom)	121,469	-
Personnel related (Lee District EMS service consolidation plan-option 1)	90,330	-
Personnel related (Lee District EMS service consolidation plan-option 2)	52,330	-
Other Operating (Additional operating supplies associated with Shift Supervisor positions)	14,100	-
Equipment (Protective equipment)	-	12,000
Total	\$ 707,674	\$ 12,000

Summary of budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Personnel related (Changes in fringe benefit costs/4.1% salary increase/staff turnover)	\$ 37,589	\$ -
Personnel related (Mandated enhanced retirement benefits for law enforcement officers)	29,694	-
Personnel related (3 New Positions-Create Shift Supervisor positions)	167,909	-
Other Operating (Additional operating supplies associated with Shift Supervisor positions)	14,100	-
Total	\$ 249,292	\$ -

Positions

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Authorized Full-Time Equivalents	24.5	24.5	28.5	31.5

Comments

None

Fund Summaries Section

Fund: Atlantic District Fire & Rescue **Fund Number:** 223
 Special Revenue Fund
Department: N/A **Function:** Public Safety

Fund Description:

This fund accounts for revenues derived from a special property tax levied on residents of the Atlantic Fire and Rescue District (District 2). Expenditures are restricted for fire and rescue services within this district.

Budgeted and Actual Expenditures

	Actual Expend. 2006	Actual Expend. 2007	Adopted Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	289,921	360,651	388,112	400,612	3.22%
Capital Outlay	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 289,921	\$ 360,651	\$ 388,112	\$ 400,612	3.22%

Summary of budget increases requested:

	Funding Sources	
<i>Description:</i>	Operating Revenues	Reserves or 1-time revenue
Other Operating (Volunteer fire and rescue company subsidy increase)	\$ 12,500	\$ -

Summary of budget increases adopted:

	Funding Sources	
<i>Description:</i>	Operating Revenues	Reserves or 1-time revenue
Other Operating (Volunteer fire and rescue company subsidy increase)	\$ 12,500	\$ -

Positions

	2006	2007	2008	2009
Authorized Full-Time Equivalents	0	0	0	0

Comments

Fire and rescue services are provided to County residents by a combination of career staff and volunteer fire and rescue companies. Expenditures associated with career staff are accounted for in the Consolidated Emergency Medical Services Fund. This fund accounts for operating subsidies provided to volunteer fire and rescue companies located in the Atlantic fire and rescue district.

Fund Summaries Section

Fund:	Metompkin District Fire & Rescue Special Revenue Fund	Fund Number:	233
Department:	N/A	Function:	Public Safety

Fund Description:

This fund accounts for revenues derived from a special property tax levied on residents of the Metompkin Fire and Rescue District (District 3). Expenditures are restricted for fire and rescue services within this district.

Budgeted and Actual Expenditures

	Actual Expend. 2006	Actual Expend. 2007	Adopted Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	120,731	119,779	122,107	126,107	3.28%
Capital Outlay	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 120,731	\$ 119,779	\$ 122,107	\$ 126,107	3.28%

Summary of budget increases requested:

	Funding Sources	
<i>Description:</i>	Operating Revenues	Reserves or 1-time revenue
Other Operating (Volunteer fire and rescue company subsidy increase)	\$ 4,000	\$ -

Summary of budget increases adopted:

	Funding Sources	
<i>Description:</i>	Operating Revenues	Reserves or 1-time revenue
Other Operating (Volunteer fire and rescue company subsidy increase)	\$ 4,000	\$ -

Positions

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Authorized Full-Time Equivalents	0	0	0	0

Comments

Fire and rescue services are provided to County residents by a combination of career staff and volunteer fire and rescue companies. Expenditures associated with career staff are accounted for in the Consolidated Emergency Medical Services Fund. This fund accounts for operating subsidies provided to volunteer fire and rescue companies located in the Metompkin fire and rescue district.

Fund Summaries Section

Fund: Lee District Fire & Rescue Special Revenue Fund **Fund Number:** 243
Department: N/A **Function:** Public Safety

Fund Description:

This fund accounts for revenues derived from a special property tax levied on residents of the Lee Fire and Rescue District (District 4). Expenditures are restricted for fire and rescue services within this district.

Budgeted and Actual Expenditures

	Actual Expend. 2006	Actual Expend. 2007	Adopted Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	225,034	223,140	231,395	237,895	2.81%
Capital Outlay	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 225,034	\$ 223,140	\$ 231,395	\$ 237,895	2.81%

Summary of budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Other Operating (Volunteer fire and rescue company subsidy increase)	\$ 6,500	\$ -

Summary of budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Other Operating (Volunteer fire and rescue company subsidy increase)	\$ 6,500	\$ -

Positions

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Authorized Full-Time Equivalents	0	0	0	0

Comments

Fire and rescue services are provided to County residents by a combination of career staff and volunteer fire and rescue companies. Expenditures associated with career staff are accounted for in the Consolidated Emergency Medical Services Fund. This fund accounts for operating subsidies provided to volunteer fire and rescue companies located in the Lee fire and rescue district.

Fund Summaries Section

Fund: Pungoteague District Fire & Rescue **Fund Number:** 253
 Special Revenue Fund
Department: N/A **Function:** Public Safety

Fund Description:

This fund accounts for revenues derived from a special property tax levied on residents of the Pungoteague Fire and Rescue District (District 5). Expenditures are restricted for fire and rescue services within this district.

Budgeted and Actual Expenditures

	Actual Expend. 2006	Actual Expend. 2007	Adopted Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	189,729	222,973	229,342	234,342	2.18%
Capital Outlay	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 189,729	\$ 222,973	\$ 229,342	\$ 234,342	2.18%

Summary of budget increases requested:

	Funding Sources	
<i>Description:</i>	Operating Revenues	Reserves or 1-time revenue
Other Operating (Volunteer fire and rescue company subsidy increase)	\$ 5,000	\$ -

Summary of budget increases adopted:

	Funding Sources	
<i>Description:</i>	Operating Revenues	Reserves or 1-time revenue
Other Operating (Volunteer fire and rescue company subsidy increase)	\$ 5,000	\$ -

Positions

	2006	2007	2008	2009
Authorized Full-Time Equivalents	0	0	0	0

Comments

Fire and rescue services are provided to County residents by a combination of career staff and volunteer fire and rescue companies. Expenditures associated with career staff are accounted for in the Consolidated Emergency Medical Services Fund. This fund accounts for operating subsidies provided to volunteer fire and rescue companies located in the Pungoteague fire and rescue district.

Fund Summaries Section

Fund: Greenbackville/Captain's Cove Mosquito Control **Fund Number:** 225
 Special Revenue Fund
Department: N/A **Function:** Health and Welfare

Department 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.

Budgeted and Actual Expenditures

	Actual Expend. 2006	Actual Expend. 2007	Adopted Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	39,680	41,927	42,500	48,500	14.12%
Capital Outlay	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 39,680	\$ 41,927	\$ 42,500	\$ 48,500	14.12%

Summary of budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Other Operating (Mosquito Control Commission operating subsidy increase)	\$ 6,000	\$ -

Summary of budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Other Operating (Mosquito Control Commission operating subsidy increase)	\$ 6,000	\$ -

Positions

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Authorized Full-Time Equivalents	0	0	0	0

Comments

None

Fund Summaries Section

Fund: Drug Seizures Special Revenue Fund **Fund Number:** 275
Department: N/A **Function:** Public Safety

Fund Description:

The 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.

Budgeted and Actual Expenditures

	Actual Expend. 2006	Actual Expend. 2007	Adopted Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	4,058	1,522	2,000	2,000	0.00%
Capital Outlay	1,843	1,609	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 5,901	\$ 3,131	\$ 2,000	\$ 2,000	0.00%

Summary of budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
None	\$ -	\$ -

Summary of budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
None	\$ -	\$ -

Positions

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Authorized Full-Time Equivalents	0	0	0	0

Comments

None

Fund Summaries Section

Fund: Fire Programs Fund Special Revenue Fund **Fund Number:** 293
Department: N/A **Function:** Public Safety

Fund Description:

The Fire Programs Fund accounts for grant revenue received from Virginia Department of Fire Programs and other revenues which are restricted for use on fire training, education, facilities and related.

Budgeted and Actual Expenditures

	Actual Expend. 2006	Actual Expend. 2007	Adopted Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	27,459	30,709	26,163	32,000	22.31%
Capital Outlay	878	28,916	21,325	15,488	-27.37%
Debt Service	-	-	-	-	0.00%
Total	\$ 28,337	\$ 59,625	\$ 47,488	\$ 47,488	0.00%

Summary of budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
None	\$ -	\$ -

Summary of budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
None	\$ -	\$ -

Positions

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Authorized Full-Time Equivalents	0	0	0	0

Comments

The majority of expenditures of this fund represent maintenance or improvements associated with the regional fire training center.

Fund Summaries Section

Fund: Hazardous Materials Response Special Rev. Fund **Fund Number:** 294
Department: N/A **Function:** Public Safety

Fund Description:

This fund accounts for expenditures resulting from the improper handling, transportation and disposal of hazardous materials and waste. Revenue are primarily derived from grant funds.

Budgeted and Actual Expenditures

	Actual Expend. 2006	Actual Expend. 2007	Adopted Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ 741	\$ -	\$ -	0.00%
Operating Expenditures	8,134	8,346	15,800	15,800	0.00%
Capital Outlay	-	-	5,200	5,200	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 8,134	\$ 9,087	\$ 21,000	\$ 21,000	0.00%

Summary of budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
None	\$ -	\$ -

Summary of budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
None	\$ -	\$ -

Positions

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Authorized Full-Time Equivalents	0	0	0	0

Comments

None

Fund Summaries Section

Fund: Emergency 911 Special Revenue Fund **Fund Number:** 295
Department: N/A **Function:** Public Safety

Fund Description:

This fund accounts for expenditures relating to Emergency 911 (E911) service in Accomack County. Funding for the majority of these expenditures is derived from telecommunication sales and use tax collections. Approximately 31% of this tax is designated for E911 services.

Budgeted and Actual Expenditures

	Actual Expend. 2006	Actual Expend. 2007	Adopted Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	339,544	361,028	376,303	436,517	16.00%
Capital Outlay	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 339,544	\$ 361,028	\$ 376,303	\$ 436,517	16.00%

Summary of budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Other Operating-(Emergency 911 Commission subsidy increase)	\$ 60,214	\$ -

Summary of budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Other Operating-(Emergency 911 Commission subsidy increase)	\$ 60,214	\$ -

Positions

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Authorized Full-Time Equivalents	0	0	0	0

Comments

All expenditures of this fund represent payments to the Eastern Shore E911 Commission which operates Northampton and Accomack County's E911 system. The amounts shown above represent only Accomack County's contribution to this organization which is remitted to Northampton County, the Commission's fiscal agent, on a quarterly basis.



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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 \$25,000 or greater and a useful life of greater than one year. Capital projects associated with enterprise funds (ex. landfill) are the only exception with these projects accounted for in related enterprise fund.

Fund Summaries Section

County Capital Projects Fund-Summary of Projects Requested and Adopted

Function/Department/Project Name	CIP Project #	Adopted Budget	Requested Budget	Adopted Budget	Remaining Project Costs
		Fiscal Year 2008	Fiscal Year 2009	Fiscal Year 2009	Fiscal Years 2010-13
GENERAL GOVERNMENT ADMINISTRATION					
County Administrator:					
Digital records management system	n/a	\$ 35,000	\$ -	\$ -	\$ -
County Assessor:					
Real property reassessment (Year 2)	n/a	250,000	-	-	-
Treasurer:					
Tax bill folding/inserting machine	07-TREAS-001	-	80,900	50,000	30,900
Central Accounting:					
Comprehensive software upgrade	08-CA-001	100,000	213,000	-	1,473,000
PUBLIC SAFETY					
Jail Operations:					
Regional jail pod construction	n/a	-	4,000,000	-	-
Emergency Medical Services:					
Vehicle replacement	08-PS-001	28,000	-	-	-
ALS ambulance	08-PS-002	-	175,000	-	-
EMS Station (Year 1)	08-PS-004	-	75,000	-	-
Emergency Management Services:					
Emergency power generator	08-PS-008	-	88,000	-	-
PUBLIC WORKS					
Storm Drainage:					
Walking excavator	07-PW-001	-	275,000	-	-
Solid Waste:					
Southern transfer station site acquisition (Year 1)	07-PW-009	-	110,000	-	-
Vehicle replacement	07-PW-008	-	35,000	-	-
Dump truck replacement	08-PW-016	-	90,000	-	-
Vehicle replacement	n/a	-	25,000	-	-
Vehicle replacement	n/a	-	28,000	-	-
Chincoteague Convenience Center fence	n/a	-	50,000	-	-
Building & Grounds:					
District Court heating & air conditioning improvements	n/a	40,000	-	-	-
Social Services Building exterior painting	n/a	-	56,000	-	-
School administration office	07-PW-019	-	3,749,950	-	-
County administration building	07-PW-023	-	1,608,210	-	-
Health department building	07-PW-024	-	1,927,900	-	-
Sheriff's office	07-PW-025	-	286,810	-	-
County administration annex	08-PW-015	-	3,344,600	-	-
Veteran's affairs building roof	08-PW-023	-	38,000	-	-
Multi-purpose maintenance tractor	08-PW-027	-	38,000	-	-
Clerk of Circuit Court fire suppression system	09-PW-011	10,000	75,000	-	75,000
COMMUNITY DEVELOPMENT					
Planning:					
Enhanced aerials and topographical maps for GIS	09-PLN-001	-	50,000	-	-
Economic Development:					
Wallops Research Park development	01-ED-022	350,000	3,212,325	-	3,212,325
Water & Wastewater:					
Central wastewater treatment facility (Year 1)	01-PW-018	-	320,000	-	-
PARKS, RECREATION & CULTURAL					
Building & Grounds:					
Queen Sound access road	08-PW-025	-	400,000	-	-
Harborton "ride-on" dock	08-PW-026	-	90,000	-	-
Quinby Harbor improvements (local match)	08-PW-029	-	125,000	-	-

Fund Summaries Section

County Capital Projects Fund-Summary of Projects Requested and Adopted

Function/Department/Project Name	CIP Project #	Adopted Budget	Requested Budget	Adopted Budget	Remaining Project Costs
		Fiscal Year 2008	Fiscal Year 2009	Fiscal Year 2009	Fiscal Years 2010-13
PARKS, RECREATION & CULTURAL - CONTINUED					
Building & Grounds - continued:					
Land acquisition	09-PW-003	-	150,000	-	-
Guard Shore fishing pier	09-PW-004	-	280,000	-	-
Saxis bulkhead (Year 1)	09-PW-005	-	75,000	-	-
Pitts Wharf Facility improvements	09-PW-009	-	40,000	-	-
Old Ferry Dock Facility dock and bulkhead	n/a	-	50,000	-	-
Hammocks Facility bulkhead	n/a	-	36,000	-	-
Parks and Recreation:					
Central & Southern parks and recreation facilities	08-PR-001/002	200,000	460,000	-	1,275,000
SUBTOTAL GENERAL GOVERNMENT PROJECTS		1,013,000	21,657,695	50,000	6,066,225
NONDEPARTMENTAL & OTHER USES					
Capital Contingency	n/a	203,431	526,000	526,000	-
Transfers to Landfill Fund	n/a	243,201	243,201	243,201	1,702,407
Transfers to General Fund	n/a	461,201	-	-	-
TOTAL COUNTY CAPITAL PROJECTS FUND		\$ 1,920,833	\$ 22,426,896	\$ 819,201	\$ 7,768,632

Fund Summaries Section

Fund: County Capital Projects Fund **Department Number:** 1201
Department: County Administrator **Function:** General Government Administration
Project: Digital Records Management System **CIP Project Number:** n/a

Project Description:

A digital records management system will allow the county to digitize new records and begin the process of digitizing past records. The system being considered is user friendly and would be searchable both by internal departments and outside agencies and the public.

Source of Funds:

Fund balance designated for capital purchases

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008 YTD	Revised Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	-	-	-	-	0.00%
Capital Outlay	-	-	35,000	-	-100.00%
Debt Service	-	-	-	-	0.00%
<i>Total</i>	\$ -	\$ -	\$ 35,000	\$ -	-100.00%

Summary of budget increases requested and adopted:

<i>Description:</i>	Requested Budget	Adopted Budget
Local MacNone	\$ -	\$ -

Operating Impact:

N/A

Comments

None

Fund Summaries Section

Fund: County Capital Projects Fund **Department Number:** 1210
Department: County Assessor **Function:** General Government Administration
Project: Real Property Reassessment **CIP Project Number:** n/a

Project Description:

The last physical assessment of real property in the County was performed in 2002. This project encompasses the physical reassessment of all County real property (approximately 40,000 parcels) by an outside appraisal firm.

Source of Funds:

Fund balance designated for capital purchases

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008 YTD	Revised Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	657,730	239,200	342,270	-	-100.00%
Capital Outlay	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
<i>Total</i>	\$ 657,730	\$ 239,200	\$ 342,270	\$ -	-100.00%

Summary of budget increases requested and adopted:

<i>Description:</i>	Requested Budget	Adopted Budget
None	\$ -	\$ -

Operating Impact:

None

Comments

The physical reassessment was completed during fiscal year 2008.

Fund Summaries Section

Fund: County Capital Projects Fund **Department Number:** 1213
Department: Central Accounting **Function:** General Government Administration
Project: Tax Collection Software Upgrade **CIP Project Number:** n/a

Project Description:

This project encompasses the upgrade of the existing cashier software utilized by the Central Accounting Department and Treasurer's Office.

Source of Funds:

Fund balance designated for capital purchases

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008 YTD	Revised Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	-	-	-	-	0.00%
Capital Outlay	-	85,052	150,652	-	-100.00%
Debt Service	-	-	-	-	0.00%
<i>Total</i>	\$ -	\$ 85,052	\$ 150,652	\$ -	-100.00%

Summary of budget increases requested and adopted:

<i>Description:</i>	Requested Budget	Adopted Budget
None	\$ -	\$ -

Operating Impact:

None

Comments

Conversion to the new cashier software occurred in February 2008.

Fund Summaries Section

Fund: County Capital Projects Fund
Department: Treasurer
Project: Folding and Inserting Machine

Department Number: 1213
Function: General Government Administration
CIP Project Number: 07-Treas-001

Project Description:

This project encompasses replacement of tax bill folding and stuffing equipment utilized by the Treasurer's in the mailing of over 100,000 tax bills to property owners per year.

Source of Funds:

Fund balance designated for capital purchases

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008 YTD	Revised Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	-	-	-	-	0.00%
Capital Outlay	-	-	-	50,000	100.00%
Debt Service	-	-	-	-	0.00%
<i>Total</i>	\$ -	\$ -	\$ -	\$ 50,000	100.00%

Summary of budget increases requested and adopted:

<i>Description:</i>	Requested Budget	Adopted Budget
Equipment	\$ 50,000	\$ 50,000

Operating Impact:

Once this equipment is operational, the County can expect a savings of approximately \$30,000 annually as a result of not outsourcing tax bill sorting, stuffing and mailing services.

Comments

None

Fund Summaries Section

Fund: County Capital Projects Fund **Department Number:** 1215
Department: Central Accounting **Function:** General Government Administration
Project: Comprehensive Software Upgrade **CIP Project Number:** 08-CA-001

Project Description:

This project is based on implementing an Enterprise Resource Planning (ERP) package that integrates the disparate applications in place today. The first implementation would be the core database and the Building Department module. Year two would be the implementation of accounting, payroll, and HR. Year 3 would implement the property tax module. This project does not include public access to the modules through the internet although that access is a primary goal of automation. Web access is generally one of the last features to be implemented and could be addressed as a supplement to this project in year 2.

Source of Funds:

Fund balance designated for capital purchases

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008 YTD	Revised Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	-	-	-	-	0.00%
Capital Outlay	-	17,210	148,585	-	-100.00%
Debt Service	-	-	-	-	0.00%
Total	\$ -	\$ 17,210	\$ 148,585	\$ -	-100.00%

Summary of budget increases requested and adopted:

<i>Description:</i>	Requested Budget	Adopted Budget
Program purchases	\$ 213,000	\$ -

Operating Impact:

The sole impact of the operating budget will be increases in license/maintenance cost. The amounts estimated below are based on the industry-standard of 20% of acquisition cost and reduced by current license/maintenance fees. Although it does not appear in the cost, the primary impact of the project will be to allow operational staff to process additional transactions with no increase in costs. Other benefits include the ability to gather more information from each transaction for future analysis than is now gathered.

Operating Impact by Fiscal Year		
<u>2009</u>	<u>2010</u>	<u>2011</u>
\$ 30,000	\$ 11,000	\$ 40,000

Comments

None

Fund Summaries Section

Fund: County Capital Projects Fund **Department Number:** 3206
Department: Emergency Medical Services **Function:** Public Safety
Project: Vehicle Replacement **CIP Project Number:** 08-PS-001

Project Description:

Replace 1994 Ford Explorer currently assigned to the Emergency Medical Services department.

Source of Funds:

Fund balance designated for capital purchases

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008 YTD	Revised Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	-	-	-	-	0.00%
Capital Outlay	-	28,000	28,000	-	-100.00%
Debt Service	-	-	-	-	0.00%
<i>Total</i>	\$ -	\$ 28,000	\$ 28,000	\$ -	-100.00%

Summary of budget increases requested and adopted:

<i>Description:</i>	Requested Budget	Adopted Budget
None	\$ -	\$ -

Operating Impact:

N/A

Comments

Acquisition of the vehicle was completed in fiscal year 2008.

Fund Summaries Section

Fund: County Capital Projects Fund **Department Number:** 4203
Department: Litter Control **Function:** Public Works
Project: Litter Control Vehicle Replacement **CIP Project Number:** n/a

Project Description:
 Replace utility vehicle assigned to the litter control department.

Source of Funds:
 Fund balance designated for capital purchases

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008 YTD	Revised Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	-	-	-	-	0.00%
Capital Outlay	-	67,259	67,259	-	-100.00%
Debt Service	-	-	-	-	0.00%
Total	\$ -	\$ 67,259	\$ 67,259	\$ -	-100.00%

Summary of budget increases requested and adopted:

<i>Description:</i>	Requested Budget	Adopted Budget
None	\$ -	\$ -

Operating Impact:
 N/A

Comments

Acquisition of the utility vehicle was completed in fiscal year 2008.

Fund Summaries Section

Fund: County Capital Projects Fund **Department Number:** 4206
Department: Solid Waste **Function:** Public Works
Project: Convenience Center Construction **CIP Project Number:** n/a

Project Description:

This project continues the County's plan to transition from inefficient "green box" waste collection sites to staffed convenience centers. The County currently operates two staffed convenience centers. This project includes construction of four additional convenience centers to be located in the general proximity of Horntown, Makemie Park, Bobtown and Belle Haven areas.

Source of Funds:

Proceeds from the issuance of debt

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008 YTD	Revised Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	-	-	-	-	0.00%
Capital Outlay	120,310	817,347	2,629,690	-	-100.00%
Debt Service	-	-	-	-	0.00%
<i>Total</i>	\$ 120,310	\$ 817,347	\$ 2,629,690	\$ -	-100.00%

Summary of budget increases requested and adopted:

<i>Description:</i>	Requested Budget	Adopted Budget
None	\$ -	\$ -

Operating Impact:

N/A

Comments

In fiscal year 2008, the Horntown Convenience Center was completed and construction begun on the Makemie Park facility. Construction for the two remaining facilities is expected to begin in fiscal year 2009.

Fund Summaries Section

Fund:	County Capital Projects Fund	Department Number:	4302
Department:	Buildings and Grounds	Function:	Public Works
Project:	Clerk of Circuit Court Fire Suppression System	CIP Project Number:	09-PW-011

Project Description:

The Clerk of Circuit Court building contains some of the oldest records in the Commonwealth. This building does not have a fire suppression system consequently historic records are at risk in the event of fire. This project encompasses assessment, design and installation of a fire suppression system for this building.

Source of Funds:

Fund balance designated for capital purchases

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008 YTD	Revised Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	-	-	-	-	0.00%
Capital Outlay	-	-	76,841	-	-100.00%
Debt Service	-	-	-	-	0.00%
Total	\$ -	\$ -	\$ 76,841	\$ -	-100.00%

Summary of budget increases requested and adopted:

<i>Description:</i>	<u>Requested Budget</u>	<u>Adopted Budget</u>
Building Improvements	\$ 75,000	\$ -

Operating Impact:

Additional operating costs of \$3,400 will be incurred once this project is complete to fund system monitoring costs.

Comments

This project is effectively on hold until additional funding can be obtained.

Fund Summaries Section

Fund:	County Capital Projects Fund	Department Number:	4302
Department:	Buildings and Grounds	Function:	Public Works
Project:	District Court Heating & Air Conditioning Improvements	CIP Project Number:	n/a

Project Description:

The roof top HVAC unit coils are deteriorating at an alarming rate. This project would replace those coils with ones made from a higher grade material.

Source of Funds:

Fund balance designated for capital purchases

Budgeted and Actual Expenditures

<i>Expenditure Category:</i>	Actual Expend. 2007	Actual Expend. 2008 YTD	Revised Budget 2008	Adopted Budget 2009	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	-	-	-	-	0.00%
Capital Outlay	-	28,745	28,745	-	-100.00%
Debt Service	-	-	-	-	0.00%
<i>Total</i>	\$ -	\$ 28,745	\$ 28,745	\$ -	-100.00%

Summary of budget increases requested and adopted:

<i>Description:</i>	Requested <u>Budget</u>	Adopted <u>Budget</u>
None	\$ -	\$ -

Operating Impact:

N/A

Comments

This project was completed in fiscal year 2008.

Fund Summaries Section

Fund: County Capital Projects Fund **Department Number:** 4302
Department: Buildings & Grounds (Docks/Ramps) **Function:** Public Works
Project: Pitt's Wharf Improvements **CIP Project Number:** 09-PW-009

Project Description:

The Pitt's Creek facility is in poor condition and in dire need of upgrade. It is listed as a maintenance priority and also a "High" priority for development and improvement in The 2001 Waterfront Public Access Study, due to its deep water location. This project encompasses bulkheading, dock repairs/replacement and additional rip-rap necessary to bring the facility back to a safe and usable condition.

Source of Funds:

Fund balance designated for capital purchases

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008 YTD	Revised Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	-	-	-	-	0.00%
Capital Outlay	-	-	38,000	-	-100.00%
Debt Service	-	-	-	-	0.00%
Total	\$ -	\$ -	\$ 38,000	\$ -	-100.00%

Summary of budget increases requested and adopted:

<i>Description:</i>	Requested Budget	Adopted Budget
None	\$ -	\$ -

Operating Impact:

N/A

Comments

Completion of this project is expected in fiscal year 2009.

Fund Summaries Section

Fund: County Capital Projects Fund **Department Number:** 4302
Department: Buildings & Grounds (Docks/Ramps) **Function:** Parks, Rec. & Cultural
Project: Schooner Bay Facility Improvements **CIP Project Number:** n/a

Project Description:

The Schooner Bay facility is one of the most heavily-used boat facilities in the County. Waves and swells are causing severe damage to this dock. This fiscal year alone, the dock has experienced damages over \$5,000. In the two years prior, annual damages exceeded \$2,500. This project encompasses moving the breakwater to the western side (exterior) of the dock and raising the dock structure 18".

Source of Funds:

Fund balance designated for capital purchases

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008 YTD	Revised Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	-	-	-	-	0.00%
Capital Outlay	-	28,400	28,000	-	-100.00%
Debt Service	-	-	-	-	0.00%
<i>Total</i>	\$ -	\$ 28,400	\$ 28,000	\$ -	-100.00%

Summary of budget increases requested and adopted:

<i>Description:</i>	Requested Budget	Adopted Budget
None	\$ -	\$ -

Operating Impact:

N/A

Comments

This project was completed in fiscal year 2008.

Fund Summaries Section

Fund: County Capital Projects Fund **Department Number:** 4302
Department: Buildings & Grounds (Docks/Ramps) **Function:** Parks, Rec. & Cultural
Project: Quinby Harbor Improvements **CIP Project Number:** 08-PW-029

Project Description:

The Quinby Boat Harbor's existing bulkheads and ramps were constructed during the early 1980's. Due to the fact that these structures have been servicing local watermen and recreational fisherman for well over 25 years, improvements are desperately needed at this facility. This project includes removal and replacement of the existing boat ramp and service piers, installation of pavers in the south parking lot and north parking lot and complete replacement of the bulkhead around the perimeter of the harbor.

Source of Funds:

Fund balance previously designated for the Wishart's Point boating facility along with funding from the Quinby Boat Harbor Committee comprise the local component of this project. The remainder of funds needed to complete the project are being obtained through state and federal grants.

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008 YTD	Revised Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	-	-	-	-	0.00%
Capital Outlay	-	44,209	465,569	-	-100.00%
Debt Service	-	-	-	-	0.00%
Total	\$ -	\$ 44,209	\$ 465,569	\$ -	-100.00%

Summary of budget increases requested and adopted:

<i>Description:</i>	Requested Budget	Adopted Budget
Local matching funds required by State/Federal grants	\$ 125,000	\$ -

Operating Impact:

None. The Quinby Boat Harbor facility is operated by the Quinby Boat Harbor Committee which is an entity legally separate from the County. Any additional operating costs associated with this project would be born by this entity who is responsible for maintaining this facility and setting user fees.

Comments

None

Fund Summaries Section

Fund: County Capital Projects Fund **Department Number:** 7109
Department: Parks and Recreation **Function:** Parks, Rec. & Cultural
Project: Central Middle School Park Relocation **CIP Project Number:** n/a

Project Description:

The County maintains a recreation area located on the grounds of the vacant Central Middle School. This property has been declared surplus and is in the process of being sold. This project encompasses relocating existing recreation assets to another site where they will once again be available for use by the general public.

Source of Funds:

Fund balance designated for capital purchases

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008 YTD	Revised Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	-	-	-	-	0.00%
Capital Outlay	-	-	50,000	-	-100.00%
Debt Service	-	-	-	-	0.00%
<i>Total</i>	\$ -	\$ -	\$ 50,000	\$ -	-100.00%

Summary of budget increases requested and adopted:

<i>Description:</i>	<u>Requested Budget</u>	<u>Adopted Budget</u>
None	\$ -	\$ -

Operating Impact:

N/A

Comments

None

Fund Summaries Section

Fund: County Capital Projects Fund **Department Number:** 7109
Department: Parks and Recreation **Function:** Parks, Rec. & Cultural
Project: Parks and Recreation Facility(s) **CIP Project Number:** 08-PR-001 & 08-PR-002

Project Description:

The County is rich in natural recreation resources but does not have adequate recreation opportunities for youth. Currently, none of the recreation areas maintained by the Parks & Recreation Department are owned by the County. Most areas are located on school property which does limit the time these areas are available to the general public. "Seed" funds for the future creation of a County park have been set aside to address this issue however additional funding is needed for land acquisition and development to move this project forward.

Source of Funds:

Fund balance designated for capital purchases

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008 YTD	Revised Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	-	-	-	-	0.00%
Capital Outlay	-	675	200,000	-	-100.00%
Debt Service	-	-	-	-	0.00%
Total	\$ -	\$ 675	\$ 200,000	\$ -	-100.00%

Summary of budget increases requested and adopted:

<i>Description:</i>	Requested Budget	Adopted Budget
Land acquisition	\$ 460,000	\$ -

Operating Impact:

Additional operating costs of approximately \$200,000 will be needed to effectively maintain two recreation facilities. The majority of this cost is attributable to additional staff (3 FTE).

Comments

None

Fund Summaries Section

Fund: County Capital Projects Fund **Department Number:** 8107
Department: Planning **Function:** Community Development
Project: Geographic Information System (GIS) Implementation Project Phase II **CIP Project Number:** n/a

Project Description:

Phase 1 of the GIS implementation plan began in fiscal year 2006 and included GIS database design, parcel mapping update, planimetric data development, software deployment and training. Phase II includes the establishment of database maintenance procedures, development of an administrative database and public web mapping.

Source of Funds:

Fund balance designated for capital purchases

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008 YTD	Revised Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	-	-	-	-	0.00%
Capital Outlay	222,000	18,000	92,250	-	-100.00%
Debt Service	-	-	-	-	0.00%
<i>Total</i>	\$ 222,000	\$ 18,000	\$ 92,250	\$ -	-100.00%

Summary of budget increases requested and adopted:

<i>Description:</i>	Requested Budget	Adopted Budget
None	\$ -	\$ -

Operating Impact:

N/A

Comments

None

Fund Summaries Section

Fund:	County Capital Projects Fund	Department Number:	8130
Department:	n/a	Function:	Community Development
Project:	Broadband Initiative	CIP Project Number:	07-PW-022

Project Description:

The purpose of this project is to provide local funds to match state funds earmarked for the extension of broadband from Southeastern Virginia to the Maryland line.

Source of Funds:

Fund balance designated for capital purchases

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008 YTD	Revised Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	-	14,633	200,000	-	-100.00%
Capital Outlay	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ -	\$ 14,633	\$ 200,000	\$ -	-100.00%

Summary of budget increases requested and adopted:

<i>Description:</i>		<u>Requested Budget</u>		<u>Adopted Budget</u>
None		\$ -		\$ -

Operating Impact:

N/A

Comments

None

Fund Summaries Section

Fund:	County Capital Projects Fund	Department Number:	8140
Department:	Economic Development	Function:	Community Development
Project:	Wallops Research Park	CIP Project Number:	01-ED-022

Project Description:

Development of the Wallops Research Park is a collaborative effort of the NASA Wallops Flight Facility, Marine Science Consortium and the County, primarily focused on commercial aerospace, applied earth science and educational offerings. The park is located just outside the gates to the NASA launch site on Wallops Island and in close proximity to NOAA and Navy research units. Park development is currently in its initial stages which encompasses planning and engineering services along with meeting initial infrastructure needs of its first tenant. Future funding is needed to construct a main access road to the park, a taxiway to the NASA landing strip and an education center.

Source of Funds:

Fund balance designated for capital purchases and grant funds.

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008 YTD	Revised Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	-	-	-	-	0.00%
Capital Outlay	-	296,774	1,351,000	-	-100.00%
Debt Service	-	-	-	-	0.00%
Total	\$ -	\$ 296,774	\$ 1,351,000	\$ -	-100.00%

Summary of budget increases requested and adopted:

	<u>Requested Budget</u>	<u>Adopted Budget</u>
<i>Description:</i>		
Site Development and Infrastructure	\$ 3,212,325	\$ -

Operating Impact:

Additional operating costs will be needed to maintain the park. This cost is estimated at \$80,000 annually.

Comments

None

Fund Summaries Section

Fund: County Capital Projects Fund **Department Number:** 9103
Department: n/a **Function:** Nondepartmental
Project: Contingencies **CIP Project Number:** n/a

Project Description:

The County maintains a contingency to address unplanned capital expenditures during the fiscal year. Use of the contingency must be approved by the Board of Supervisors.

Source of Funds:

Fund balance designated for capital purchases

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008 YTD	Revised Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	-	-	-	-	0.00%
Capital Outlay	-	-	53,070	526,000	891.14%
Debt Service	-	-	-	-	0.00%
<i>Total</i>	\$ -	\$ -	\$ 53,070	\$ 526,000	891.14%

Summary of budget increases requested and adopted:

<i>Description:</i>	Requested Budget	Adopted Budget
Contingency	\$ 526,000	\$ 526,000

Operating Impact:

N/A

Comments

None



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DEBT SERVICE FUNDS

Fund Summaries Section

Fund: School Debt Service Fund **Fund Number:** 401
Department: Debt Service **Function:** Debt Service

Fund Description:
 The School Debt Service Fund is used to account for all debt service associated with public school projects.

Budgeted and Actual Expenditures

	Actual Expend. 2006	Actual Expend. 2007	Adopted Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	500	1,000	1,850	1,850	0.00%
Capital Outlay	-	-	-	-	0.00%
Debt Service:					
Principal	9,217,043	2,142,396	2,218,867	2,291,138	3.26%
Interest	1,833,627	2,316,086	2,115,174	2,010,449	-4.95%
Total	11,051,170	4,459,482	4,335,891	4,303,437	-0.75%

Summary of budget increases requested:

	Funding Sources	
<i>Description:</i> Debt service & related (changes to annual debt service requirements)	Operating Revenues	Reserves or 1-time revenue
	\$ (32,454)	\$ -

Summary of budget increases adopted:

	Funding Sources	
<i>Description:</i> Debt service & related (changes to annual debt service requirements)	Operating Revenues	Reserves or 1-time revenue
	\$ (32,454)	\$ -

Positions

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Authorized Full-Time Equivalents	0	0	0	0

Comments

Additional debt service for non-school related projects is budgeted in both the General Fund and Landfill Enterprise Fund.

For more information on the outstanding debt obligations and future debt service requirements, see the *Statistical Section* of this document.

ENTERPRISE FUNDS

Fund Summaries Section

Fund: Parks and Recreation Revolving Enterprise Fund **Fund Number:** 601
Department: Parks and Recreation **Function:** Parks, Rec. and Cultural

Fund Description:

This fund accounts for all parks and recreation activities financed by user fees. Other parks and recreation activities are accounted for in the General Fund.

Budgeted and Actual Expenditures

	Actual Expend. 2006	Actual Expend. 2007	Adopted Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ 3,432	\$ 2,395	\$ 5,000	\$ 5,000	0.00%
Operating Expenditures	43,228	48,990	54,800	54,800	0.00%
Capital Outlay	7,012	17,959	20,000	20,000	0.00%
Other Uses	-	-	-	-	0.00%
Total	\$ 53,672	\$ 69,344	\$ 79,800	\$ 79,800	0.00%

Summary of budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
None	\$ -	\$ -

Summary of budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
None	\$ -	\$ -

Positions

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Authorized Full-Time Equivalents	0	0	0	0

Comments

None

Fund Summaries

Fund: Landfill Enterprise Fund **Fund Number:** 605
Department: North and South Landfills (continued) **Function:** Public Works

Summary of budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Personnel related (Changes in fringe benefit costs/2.5% salary increase)	\$ 24,734	\$ -
Personnel related (Mandated enhanced retirement benefits for law enforcement officers)	10,739	-
Other Operating (North Landfill electricity service)	3,500	-
Other Operating (North Landfill vehicle fuel)	10,900	-
Buildings (Repair of North Landfill baler building tipping floor)	-	21,000
Site Development (North Landfill cell two, sub cell six preparation)	-	120,744
Other Operating (South Landfill electricity service)	3,500	-
Other Operating (South Landfill vehicle fuel)	9,400	-
Motor Vehicles (Replace 1995 dump truck)	-	90,000
Buildings (Repair of South Landfill baler building roof)	-	21,000
Total	\$ 62,773	\$ 252,744

Positions

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Authorized Full-Time Equivalents	14.7	15.4	15.4	15.4

Comments

User fees are intended to fund landfill operations, closure and post-closure care. No increases in existing user fees were needed to fund the adopted increases above.

Select Component Units

--Accomack County Airport Commission

--Economic Development Authority of Accomack County

Note: These two entities are legally separate from the primary government of Accomack County. They are included in the County's Annual Fiscal Plan because of their close relationship with the County which includes shared managerial staff and inclusion of each entity's projects in the County's Capital Improvement Plan (CIP) .

Fund Summaries Section

Component Unit: Accomack County Airport Commission **Fund Number:** 602
Fund Type: n/a **Function:** Community Development

Fund Description:

The airport provides services to both local and transient customers to include a top notch terminal building with conference facilities, flight planning, weather services and a well maintained 5,000 foot lighted runway with Navigational Aids. The airport is manned 10-12 hours per day 362 days a year and during that time provides fueling services, airport safety advisories and sales of pilot supplies.

Budgeted and Actual Expenditures

	Actual Expend. 2006	Actual Expend. 2007	Adopted Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ 112,758	\$ 111,692	\$ 144,018	\$ 152,795	6.09%
Operating Expenditures	298,888	390,301	190,480	369,225	93.84%
Capital Outlay	210,887	359,843	27,500	27,100	-1.45%
Debt Service	28,031	30,626	31,600	27,860	-11.84%
Total	\$ 650,564	\$ 892,462	\$ 393,598	\$ 576,980	46.59%

Summary of budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Personnel related (Changes in fringe benefit costs/4.1% salary increase/staff turnover)	\$ 8,763	\$ -
Personnel related (Mandated enhanced retirement benefits for law enforcement officers)	1,772	-
Personnel related (Part-time FTE to full-time)	3,100	-
Other Operating (Cost of fuel purchased for resale)	159,696	-
Other Operating (Miscellaneous operating costs)	24,290	-
Buildings (T-hangar construction & design)	-	500,000
Total	\$ 197,621	\$ 500,000

Summary of budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Personnel related (Changes in fringe benefit costs/2.5% salary increase)	\$ 6,661	\$ -
Personnel related (Mandated enhanced retirement benefits for law enforcement officers)	1,772	-
Personnel related (Part-time FTE to full-time)	3,100	-
Other Operating (Cost of fuel purchased for resale)	159,696	-
Other Operating (Miscellaneous operating costs-funded by user fees)	21,103	-
5% "across-the-board" budget reduction (excludes personnel)	(8,950)	-
Total	\$ 183,382	\$ -

Positions

	2006	2007	2008	2009
Authorized Full-Time Equivalents	3	3	4	4

Comments

None

Fund Summaries Section

Component Unit: Economic Development Authority (EDA) of Accomack County **Fund Number:** 604
Department: n/a **Function:** Community Development

Fund Description:

The EDA markets and maintains the Accomack County Industrial Development Park. Maintenance of the park includes providing full water and sewer services to all businesses located within the park. The EDA also provides sewer services to other businesses located in the Melfa and Onley areas and assists in economic development initiatives within the County.

Budgeted and Actual Expenditures

	Actual Expend. 2006	Actual Expend. 2007	Adopted Budget 2008	Adopted Budget 2009	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ 115,692	\$ 112,876	\$ 82,842	\$ 91,763	10.77%
Operating Expenditures	101,595	131,786	92,081	88,504	-3.88%
Capital Outlay	12,823	9,297	800	500	-37.50%
Debt Service	-	-	-	-	0.00%
Total	230,110	253,959	175,723	180,767	2.87%

Summary of budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Personnel related (Changes in fringe benefit costs/4.1% salary increase/staff turnover)	\$ 8,573	\$ -
Personnel related (Mandated enhanced retirement benefits for law enforcement officers)	1,602	-
Contracted Services (Economic development services)	10,000	-
Other Operating (Miscellaneous operating costs)	14,016	-
Other Operating (Business appreciation event and promotional materials)	17,000	-
Other Operating (Groundbreaking events)	2,000	-
Other Operating (Prospect development)	5,000	-
Other Operating (Website design and maintenance)	2,000	-
Furniture and Fixtures	-	3,450
Motor Vehicles	-	25,500
ADP equipment (Personal computer and software)	-	5,800
Land (Wallops Research Park land option)	-	6,000
Site Improvements (Park water tank rehabilitation)	-	55,000
Total	\$ 60,191	\$ 95,750

Summary of budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Personnel related (Changes in fringe benefit costs/2.5% salary increase)	\$ 7,319	\$ -
Personnel related (Mandated enhanced retirement benefits for law enforcement officers)	1,602	-
5% "across-the-board" budget reduction (excludes personnel)	(3,877)	-
Total	\$ 5,044	\$ -

Positions

	2006	2007	2008	2009
Authorized Full-Time Equivalents	2.5	2.5	1.5	1.5

Comments

None



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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 projects 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 \$25,000 or greater and a useful life of greater than one year. Typically, these projects include building construction and renovation, water/wastewater infrastructure, vehicles and large 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 projects compatibility with the objectives of the County 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. This document can be obtained by request. Most of the projects listed were not funded due to budgetary constraints. Those projects that were funded via the fiscal year 2009 or 2008 budget process, whether in total or in part, are listed below.

CIP Projects Approved (In total or in part)

CIP Project Name	CIP Project #	FY08		FY09		Anticipated Future Cost	Reporting Fund
		Amount Approved		Amount Approved			
Wallops Research Park	07-ED-022	\$ 1,351,000	\$	-	\$	3,212,325	County Capital Projects Fund
Broadband initiative	07-PW-022	200,000		-		3,000,000	County Capital Projects Fund
Folding and inserting machine	07-TREAS-001	-		50,000		30,900	County Capital Projects Fund
Comprehensive software upgrade	08-CA-001	100,000		-		1,473,000	County Capital Projects Fund
Parks and Recreation Facility(s)	08-PR-001 & 08-PR-002	200,000		-		1,275,000	County Capital Projects Fund
Quinby Harbor Improvements	08-PW-029	465,569		-		-	County Capital Projects Fund
Pitts Wharf Improvements	09-PW-009	38,000		-		40,000	County Capital Projects Fund
Clerk's Office Fire Suppression	09-PW-011	76,841		-		75,000	County Capital Projects Fund
North Landfill: Septage Upgrade	07-PW-016	461,090		-		-	Landfill Enterprise Fund
South Landfill Dump Truck	07-PW-017	-		90,000		-	Landfill Enterprise Fund
North Landfill subcell 5 preparation	08-PW-017	60,000		120,744		-	Landfill Enterprise Fund
Total		\$ 2,952,500	\$	\$ 260,744	\$	9,106,225	

Accomack County, Virginia

Capital Improvement Plan

FY '09 thru FY '13

PROJECTS BY YEAR

Project Name	Department	Project #	Priority	Project Cost
FY '09				
T-Hangar Site, T/W Design, Construction	Airport	07-Air-001	n/a	300,000
T-Hangar Site, T/W Design, Construction	Airport	07-Air-001A	n/a	200,000
Engineering Copier	Building & Zoning	08-BZ-001	4	25,000
Comprehensive Software Upgrade	Central Accounting	08-CA-001	n/a	213,000
Building Consultant	E.S. Public Library	08-ESPL-002	1	25,000
Wallops Research Park (WRP)	Economic Development	07-ED-022	n/a	3,212,325
Elevated Water Tank Rehabilitation	EDA	09-IDA-001	n/a	55,000
Vehicle Replacement	EDA	09-IDA-002	n/a	25,500
Central Parks & Recreation Facility	Parks and Recreation	08-PR-001	5	230,000
Southern Parks & Recreation Facility	Parks and Recreation	08-PR-002	5	230,000
Enhanced Aerials and Topos for GIS	Planning	09-Pln-001	n/a	50,000
Ambulance Purchase	Public Safety	08-PS-002	2	175,000
EMS Station	Public Safety	08-PS-004	3	75,000
Vehicle Replacement (1996 Ford Crown Victoria)	Public Safety	08-PS-005	3	12,000
Emergency Power Generator - Co. Office Bldg	Public Safety	08-PS-008	3	88,000
Storm Drainage: Walking Excavator (Tag #654)	Public Works	07-PW-001	n/a	275,000
Public Works - Mobile 1, 1997 (Tag #623)	Public Works	07-PW-007	n/a	25,000
Solid Waste, Garage: Service Vehicle #1 (1998)	Public Works	07-PW-008	n/a	35,000
Solid Waste, Collection: Southern Transfer Station	Public Works	07-PW-009	n/a	110,000
Solid Waste, N. Landfill: Septage Upgrade (LTF)	Public Works	07-PW-016	n/a	325,000
School Administration Office	Public Works	07-PW-019	n/a	3,749,950
County Administration Building	Public Works	07-PW-023	n/a	1,608,210
Health Department Building	Public Works	07-PW-024	n/a	1,927,900
Sheriff's Office	Public Works	07-PW-025	n/a	286,810
County Administration Annex	Public Works	08-PW-015	n/a	3,344,600
South Landfill Dump Truck (1995)	Public Works	08-PW-017	2	90,000
Central Accomack Wastewater Treatment Facility	Public Works	08-PW-018	1	320,000
Veteran's Affairs Building Roof	Public Works	08-PW-023	2	38,000
Queen Sound Access Road	Public Works	08-PW-025	1	400,000
Multi-purpose Maintenance Tractor	Public Works	08-PW-027	3	38,000
Quinby Harbor Improvements	Public Works	08-PW-029	3	125,000
Garage Dump Truck Mobile 20 (1993)	Public Works	08-PW-16	2	90,000
Local Dredging Projects	Public Works	09-PW-002	n/a	25,000
Undesignated Land Acquisition	Public Works	09-PW-003	n/a	150,000
Guard Shore Fishing Pier	Public Works	09-PW-004	n/a	280,000
Saxis Bulkhead	Public Works	09-PW-005	n/a	75,000
Pitts Wharf	Public Works	09-PW-009	n/a	40,000
Clerk's Office Fire Suppression	Public Works	09-PW-011	n/a	151,000
Operation Manager's Vehicle	Public Works	09-PW-012	n/a	28,000
Low-Boy Trailer	Public Works	09-PW-013	n/a	42,000
Folding and Inserting Machine, Postage Meter	Treasurer	07-Treas-001	n/a	50,000
Total for FY '09				18,545,295

FY '10

Project Name	Department	Project #	Priority	Project Cost
Security Fencing (Phase II & III) - Construction	Airport	07-Air-002	n/a	125,000
Apron Expansion (Design, Construction)	Airport	07-Air-003	n/a	50,000
Comprehensive Software Upgrade	Central Accounting	08-CA-001	n/a	720,000
Bookmobile	E.S. Public Library	08-ESPL-001	3	200,000
Library Remodeling	E.S. Public Library	08-ESPL-003	3	75,000
Lift Station #1 Rehabilitation	EDA	09-IDA-003	n/a	30,000
Central Parks & Recreation Facility	Parks and Recreation	08-PR-001	5	660,000
Southern Parks & Recreation Facility	Parks and Recreation	08-PR-002	5	155,000
Enhanced Aerials and Topos for GIS	Planning	09-Pln-001	n/a	50,000
EMS Station	Public Safety	08-PS-004	3	85,000
Storage Facility/Fire Safety/Hazmat/Emergency Mgmt	Public Safety	08-PS-006	3	30,000
Emergency Power Generator - Co. Office Bldg	Public Safety	08-PS-008	3	25,000
Solid Waste, Collection: Southern Transfer Station	Public Works	07-PW-009	n/a	50,000
Solid Waste, N. Landfill: Dump Truck #17 (1994)	Public Works	07-PW-011	n/a	90,000
Solid Waste, North Landfill: Subcell 6 Prep	Public Works	07-PW-018	n/a	120,744
Central Accomack Wastewater Treatment Facility	Public Works	08-PW-018	1	5,180,000
Parking Lots	Public Works	08-PW-024	3	250,000
Harborton Ride-on Dock	Public Works	08-PW-026	3	90,000
Maintenance Building	Public Works	08-PW-028	3	80,000
Local Dredging Projects	Public Works	09-PW-002	n/a	25,000
Saxis Bulkhead	Public Works	09-PW-005	n/a	75,000
Technician's Vehicle	Public Works	09-PW-006	n/a	25,000

Total for FY '10

8,190,744

FY '11

Apron Expansion (Design, Construction)	Airport	07-Air-003A	n/a	300,000
Comprehensive Software Upgrade	Central Accounting	08-CA-001	n/a	540,000
Enhanced Aerials and Topos for GIS	Planning	09-Pln-001	n/a	50,000
EMS Station	Public Safety	08-PS-004	3	500,000
Storage Facility/Fire Safety/Hazmat/Emergency Mgmt	Public Safety	08-PS-006	3	75,000
Buildings & Grounds, Operations: Mobile 21 Vehicle	Public Works	07-PW-005	n/a	25,000
Solid Waste, Collection: Southern Transfer Station	Public Works	07-PW-009	n/a	1,000,000
Solid Waste, Collection: Roll-off Truck #16 (2000)	Public Works	07-PW-010	n/a	150,000
Solid Waste, S. Landfill: Buy Back Opt IT14 (05)	Public Works	07-PW-012	n/a	100,000
Solid Waste, N. Landfill: Buy Back Opt IT14 (2005)	Public Works	07-PW-013	n/a	100,000
Broadband Initiative	Public Works	07-PW-022	n/a	3,000,000
Landfills - NLF Tipping Floor	Public Works	08-PW-022	3	75,000
Local Dredging Projects	Public Works	09-PW-002	n/a	25,000
Saxis Bulkhead	Public Works	09-PW-005	n/a	75,000
Convenience Center Brush Areas	Public Works	09-PW-008	n/a	100,000

Total for FY '11

6,115,000

FY '12

Parial Parallel Taxiway - North (Phase II)	Airport	07-Air-004	n/a	80,000
Vehicle Replacement (2002 Pick-up Truck)	Public Safety	08-PS-003	3	30,000
EMS Station	Public Safety	08-PS-004	3	200,000
Back-up Emergency Operations Center	Public Safety	08-PS-007	4	175,000
Solid Waste, N. Landfill: Buy Back Opt 963 Loader	Public Works	07-PW-014	n/a	200,000
Solid Waste, Collection: Roll-Off Truck #22 (2001)	Public Works	07-PW-015	n/a	150,000
North Accomack Wastewater Treatment System	Public Works	07-PW-020	n/a	7,000,000
Collections - Litter Control Vehicle LC5 (2001)	Public Works	08-PW-019	3	100,000
Local Dredging Projects	Public Works	09-PW-002	n/a	25,000
Convenience Center Brush Areas	Public Works	09-PW-008	n/a	100,000

Total for FY '12

8,060,000

Project Name	Department	Project #	Priority	Project Cost
FY '13				
Partial Parallel Taxiway - North (Phase II)	Airport	07-Air-004A	n/a	400,000
North Landfill - Compactor 826 (2005)	Public Works	08-PW-020	3	500,000
Local Dredging Projects	Public Works	09-PW-002	n/a	25,000
Dump Truck - Bldgs & Grounds	Public Works	09-PW-007	n/a	90,000
Hunting Creek Fishing Pier	Public Works	09-PW-010	n/a	400,000
Total for FY '13				1,415,000
GRAND TOTAL				42,326,039

Statistical Section



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Statistical Section

COUNTY OF ACCOMACK, VIRGINIA MISCELLANEOUS STATISTICS

Date of Incorporation:	1634
Form of Government:	Supervisors/Administrator
Area in Square Miles	476

Facilities and Services:

Parks Recreation and Cultural:

County Parks	2
Public Beaches	1
Athletic Fields	17
Public Tennis Courts	1
Golf Driving Ranges	1
Private Golf Courses	1
Public Boat Ramps & Docks	22
Public Libraries	2

Health:

Hospitals	0
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Education:

Number of elementary schools	5
Number of secondary schools	3
Number of combined schools	1
Number of community colleges	1

Police Protection:

Number of County Stations	1
Number of Patrol Units	18

Fire Protection:

Number of Stations	15
Number of stations staffed 24/7	4
Number of County career staff	31

Solid Waste:

Landfills	2
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Airports:

Number of Airports	1
Runway length	5000"

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 ⁴	Unemployment Rate ²	School Enrollment ³
1998	37,059	\$652,214	\$17,599	\$180,152,309	6.40%	5,725
1999	37,614	\$683,028	\$18,159	\$180,152,309	6.20%	5,710
2000	38,394	\$703,115	\$18,313	\$203,378,069	3.00%	5,232
2001	38,637	\$758,528	\$19,632	\$212,844,991	3.40%	5,340
2002	38,885	\$783,604	\$20,152	\$224,987,189	4.10%	5,378
2003	39,082	\$819,661	\$20,967	\$241,473,487	4.30%	5,445
2004	39,270	\$873,980	\$22,256	\$248,638,002	4.30%	5,390
2005	39,424	\$878,752	\$22,356	\$232,119,024	4.40%	5,385
2006	39,345	\$883,663	\$23,158	\$254,378,466	4.10%	5,414
2007	39,660	N/A	N/A	N/A	N/A	5,415

¹ Source: Years 1997-2007 U.S. Census Bureau

² Source: Virginia Employment Commission

³ Source: Accomack County School Board

⁴ Source: Virginia Department of Taxation

N/A - Not available

Statistical Section

COUNTY OF ACCOMACK, VIRGINIA TAXABLE ASSESSED VALUE OF REAL PROPERTY LAST TEN FISCAL YEARS

Fiscal Year Ending June 30,	Residential Property	Commercial Property	Agricultural Property	Less Land Use Value Reduction	Total Taxable Assessed Value
1999	927,909,478	203,961,889	227,162,000	51,739,800	1,307,293,567
2000	947,365,100	213,568,515	227,970,700	49,810,500	1,339,093,815
2001	967,219,000	213,735,846	229,595,200	46,827,400	1,363,722,646
2002	990,649,100	217,907,112	230,371,500	45,785,200	1,393,142,512
2003	1,403,388,600	379,950,303	310,729,800	85,504,800	2,008,563,903
2004	1,436,618,500	420,064,497	299,783,100	89,073,700	2,067,392,397
2005	1,493,602,522	398,769,694	300,482,030	92,941,990	2,099,912,256
2006	1,562,047,822	381,463,096	301,208,730	90,126,180	2,154,593,468
2007	1,644,028,102	253,967,441	300,592,990	90,746,130	2,107,842,403
2008	2,347,392,430	253,967,441	676,800,600	291,567,300	2,986,593,171

Source: Accomack County Central Accounting Office

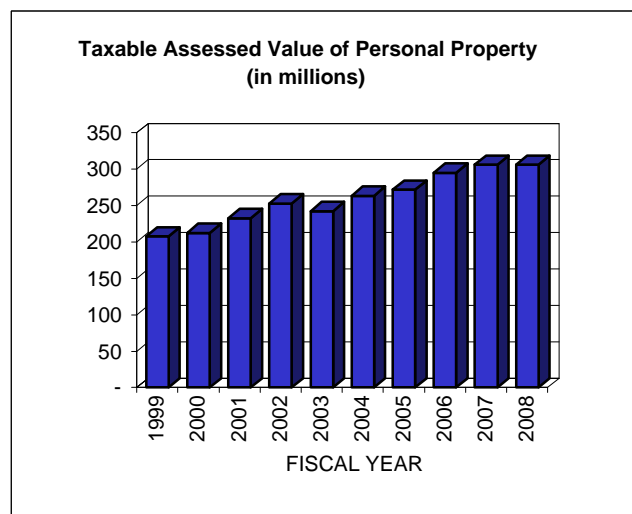
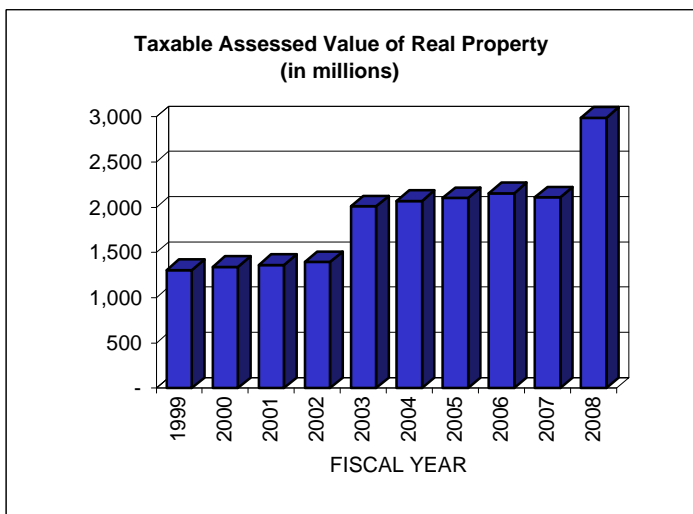
Notes: Real Property is assessed at 100 percent of estimated actual value; however, the County has adopted the provisions of Title 58.1-3230 of the Code of Virginia that provides for land use-value assessment when real estate is devoted to agricultural, horticultural or forest uses.

COUNTY OF ACCOMACK, VIRGINIA TAXABLE ASSESSED VALUE OF PERSONAL PROPERTY LAST TEN FISCAL YEARS

Fiscal Year Ending June 30,	Motor Vehicles & Other	Mobile Homes	Machinery & Tools	Total Taxable Assessed Value
1999	164,972,754	32,615,723	9,912,471	207,500,948
2000	170,948,034	32,379,333	9,020,450	212,347,817
2001	190,612,766	31,620,536	10,571,637	232,804,939
2002	193,006,445	31,476,295	28,047,036	252,529,776
2003	197,270,307	29,755,601	15,490,813	242,516,721
2004	213,309,403	33,045,031	16,778,502	263,132,936
2005	215,549,860	36,302,255	19,777,993	271,630,108
2006	236,835,630	38,233,114	19,728,462	294,797,206
2007	250,925,206	37,176,644	17,818,455	305,920,305
2008	250,925,206	37,176,644	17,818,455	305,920,305

Source: Accomack County Central Accounting Office

Notes: Personal Property is assessed at 100 percent of estimated actual value.



Statistical Section

COUNTY OF ACCOMACK, VIRGINIA PRINCIPAL EMPLOYERS CURRENT YEAR AND NINE YEARS AGO

Employer	2008			1999		
	Employees	Rank	Percentage of Total County Employment ¹	Employees	Rank	Percentage of Total County Employment ¹
Perdue Farms, Inc.	1000-1499	1	7.68%	1000-1499	1	8.08%
Tyson Foods, Inc.	1000-1499	2	7.68%	-	-	-
Accomack County School Board	500-999	3	3.84%	500-999	3	4.04%
County of Accomack	250-499	4	1.92%	250-499	6	2.02%
Nat'l Aeronautics & Space Admin.	100-249	5	0.77%	250-499	5	2.02%
Eastern Shore Community Services	100-249	6	0.77%	-	-	-
Vt Griffin Services, Inc	100-249	7	0.77%	-	-	-
The Cube Corporation	100-249	8	0.77%	-	-	-
Shore Memorial Hospital	100-249	9	0.77%	-	-	-
Eastern Shore Ambulance	100-249	10	0.77%	-	-	-
Holly Farms Foods, Inc	-	-	-	500-999	2	4.04%
Kuzzens	-	-	-	250-499	4	2.02%
Able Body Temps	-	-	-	100-249	7	0.81%
Eastern Shore Seafood	-	-	-	100-249	8	0.81%
Byrd Food	-	-	-	100-249	9	0.81%
Planning Research Corporation	-	-	-	100-249	10	0.81%
			25.73%			25.46%

Source: Virginia Employment Commission

¹Percentage of total County employment based on total employment as of December 31 of each year.

Statistical Section

COUNTY OF ACCOMACK, VIRGINIA RATIOS OF OUTSTANDING DEBT BY TYPE

As Of	Governmental Activities						Business-type Activities				
	General Obligation Bonds			Virginia Resource Authority Pooled Bonds	Revenue/ Bond Anti- cipation Notes	Lease Revenue Bonds	Capital Leases	General Obligation Bonds	Capital Leases	Total Primary Government	Per Capita
	Literary Fund Loans	Virginia Public School Authority Bonds	Qualified Zone Academy Bonds								
06/30/1998	\$4,730,790	\$17,602,232	\$ -	\$ -	\$ -	\$ -	\$ 775,563	\$4,530,000	\$13,452	\$27,652,037	\$ 746
06/30/1999	9,710,828	16,865,728	-	-	-	-	464,321	4,530,000	9,363	31,580,240	840
06/30/2000	9,377,935	16,047,868	-	-	-	-	471,655	4,530,000	4,891	30,432,349	793
06/30/2001	8,804,446	15,218,538	-	-	3,950,000	-	300,920	4,410,000	-	32,683,904	846
06/30/2002	8,230,957	14,377,186	-	-	3,950,000	-	265,042	4,160,000	-	30,983,185	797
06/30/2003	7,657,468	19,787,249	942,510	-	7,500,000	-	231,000	3,900,000	-	40,018,227	1,024
06/30/2004	7,083,979	31,252,554	887,348	-	7,500,000	3,740,000	198,000	3,625,000	-	54,286,881	1,382
06/30/2005	6,610,493	30,143,870	1,075,619	-	7,500,000	3,650,000	165,000	3,340,000	-	52,484,982	1,331
06/30/2006	6,137,001	40,305,984	1,007,951	-	-	3,555,000	132,000	3,040,000	-	54,177,936	1,377
06/30/2007	5,676,492	38,727,015	938,032	2,665,000	-	3,460,000	99,000	2,725,000	-	54,290,539	1,369
12/31/2007	5,526,492	37,073,904	865,786	2,450,000	-	3,460,000	99,000	2,395,000	-	51,870,182	1,308

Notes:

Details regarding the County's outstanding debt can be found in the County Comprehensive Annual Financial Report (CAFR).

Per capita debt for 12/31/07 was estimated using the most recent population estimate from the U.S. Census Bureau.

Statistical Section

COUNTY OF ACCOMACK, VIRGINIA DETAILS OF LONG-TERM INDEBTEDNESS AT DECEMBER 31, 2007

Financing Type	Purpose	Amount Issued	Interest Rates	Date Issued	Final Maturity	Amount Outstanding
Literary Fund loan	School construction	\$ 2,935,486	3.00%	12/1/1998	12/1/2018	\$ 1,585,486
Literary Fund loan	School construction	956,225	3.00%	4/1/1999	4/1/2019	573,738
Literary Fund loan	School construction	956,226	3.00%	4/1/1999	4/1/2019	573,737
Literary Fund loan	School construction	4,297,743	3.00%	4/1/2000	4/1/2020	2,793,531
Virginia Public School Authority bond	School construction	8,422,232	5.15% ¹	11/20/1997	7/15/2017	4,533,114
Virginia Public School Authority bond	School construction	8,305,000	5.17% ¹	11/20/1997	7/15/2017	5,235,000
Virginia Public School Authority bond	School construction	6,270,000	4.47% ¹	5/15/2003	7/15/2028	5,715,000
Virginia Public School Authority bond	School construction	12,170,000	4.69% ¹	11/6/2003	7/15/2028	11,100,000
Virginia Public School Authority bond	School construction	1,935,000	4.46% ¹	11/10/2005	7/15/2030	1,860,000
Virginia Public School Authority bond	School construction	9,370,000	4.28% ¹	11/10/2005	7/15/2025	8,630,790
Virginia Resources Authority Pooled bond	Convenience Centers	2,665,000	3.82% ¹	12/14/2006	10/1/2016	2,450,000
Qualified zone academy bond	School construction	1,433,003	3.00% ²	12/31/2002	12/31/2016	649,649
Qualified zone academy bond	School construction	439,100	5.40% ²	12/30/2004	12/30/2020	216,137
Lease revenue bond	Social Services Office	3,740,000	4.89% ¹	10/1/2003	3/1/2030	3,460,000
Capital lease	School renovations	330,000	0.00%	12/15/1999	12/15/2009	99,000
General obligation bond	Landfill improvements	4,530,000	5.07% ¹	10/1/1996	12/15/2013	2,395,000
Total						<u>\$51,870,182</u>

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
	VPSA Bonds & Literary Fund Loans		Virginia Resources Pooled Bonds		Qualified Zone Academy Bonds		Lease Revenue Bonds		Capital Leases		General Obligation Bonds		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2009	\$ 2,183,480	\$ 1,979,284	\$ 225,000	\$ 108,463	\$ 74,658	\$ 31,160	\$ 100,000	\$ 146,853	\$ 33,000	\$ -	\$ 350,000	\$ 118,533	\$ 5,350,430
2010	2,244,137	1,873,549	235,000	98,195	77,155	28,664	100,000	144,228	33,000	-	365,000	99,939	5,298,867
2011	2,315,633	1,764,344	245,000	87,043	79,740	26,078	105,000	141,128	-	-	385,000	80,155	5,229,120
2012	2,387,448	1,652,315	260,000	75,365	82,418	23,401	110,000	137,584	-	-	410,000	58,985	5,197,516
2013	2,458,498	1,539,173	270,000	63,088	85,191	20,628	110,000	133,734	-	-	430,000	36,408	5,146,720
2014	2,529,512	1,423,577	285,000	50,154	88,065	17,754	115,000	129,746	-	-	455,000	12,399	5,106,207
2015	2,612,690	1,302,337	295,000	36,601	91,041	14,778	120,000	125,376	-	-	-	-	4,597,823
2016	2,697,942	1,175,542	310,000	22,480	94,124	11,695	125,000	120,576	-	-	-	-	4,557,359
2017	2,789,326	1,043,497	325,000	7,631	97,320	8,499	130,000	115,576	-	-	-	-	4,516,849
2018	2,886,903	907,097	-	-	17,194	5,188	135,000	110,214	-	-	-	-	4,061,596
2019	1,725,460	797,439	-	-	18,122	4,260	140,000	104,544	-	-	-	-	2,789,825
2020	1,597,640	717,722	-	-	19,101	3,281	150,000	97,544	-	-	-	-	2,585,288
2021	1,446,753	640,448	-	-	41,657	2,250	155,000	90,606	-	-	-	-	2,376,714
2022	1,511,483	565,013	-	-	-	-	160,000	83,438	-	-	-	-	2,319,934
2023	1,576,984	487,057	-	-	-	-	170,000	76,038	-	-	-	-	2,310,079
2024	1,641,855	408,256	-	-	-	-	180,000	68,175	-	-	-	-	2,298,286
2025	1,711,765	327,796	-	-	-	-	185,000	59,850	-	-	-	-	2,284,411
2026	1,782,376	244,828	-	-	-	-	195,000	51,063	-	-	-	-	2,273,267
2027	1,250,000	173,378	-	-	-	-	205,000	41,800	-	-	-	-	1,670,178
2028	1,310,000	111,598	-	-	-	-	215,000	32,063	-	-	-	-	1,668,661
2029	1,375,002	45,474	-	-	-	-	225,000	21,850	-	-	-	-	1,667,326
2030	125,000	8,777	-	-	-	-	235,000	11,163	-	-	-	-	379,940
2031	130,000	2,990	-	-	-	-	-	-	-	-	-	-	132,990
Total	\$42,289,887	\$19,191,490	\$ 2,450,000	\$ 549,019	\$865,786	\$197,636	\$ 3,365,000	\$ 2,043,149	\$ 66,000	\$ -	\$2,395,000	\$ 406,419	\$73,819,386

Glossary & Acronyms



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DEFINITIONS

[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.

[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.

[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.

[Cost of Living Adjustment \(COLA\)](#) - Wage adjustment based on the Consumer Price Index for Urban Wage Earners and Clerical Workers.

[Debt Service](#) - Principal and interest payments on borrowed money.

[Deficit](#) - Expenditures in excess of revenue.

[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 typist 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.

[Fiscal Year](#) - 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.

[Fund Balance](#) - Fund balance is the excess of assets over liabilities.

[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.

Glossary & Acronyms Section

[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.

[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.

[Reserves](#) – Used synonymously with unreserved/undesignated fund balance. It is the portion of fund balance is available for future purchases.

[Requested Budget](#) - A budget representing the cost of funding all operations and new initiatives that a department or agency recommends to the governing body.

[Transfers](#) - The movement of money from one fund to another.

[Undesignated/Unreserved Fund Balance](#) - The portion of fund balance that has not been earmarked for a particular purpose. Essentially it is the amount available for future purchases.

[User Fees](#) -Charges paid by individuals utilizing a particular service.

FREQUENTLY USED ACRONYMS AND ABBREVIATIONS

ALS - Advanced Life Support
A-NPDC - Accomack-Northampton Planning District Commission
BLS - Basic Life Support
CAFR - Comprehensive Annual Financial Report
Capt. - Captain's
CIP - Capital Improvements Program
Co. - County
COBRA - Consolidated Omnibus Budget Reconciliation Act
COLA - Cost of Living Adjustment
Comm. - Committee
Conserv. - Conservation
CPI - Consumer Price Index
CSA - Comprehensive Services Act
Dept. - Department
DMV - Department of Motor Vehicles
E&S - Erosion and Sediment
E-911 - Emergency 911
E-mailed - electronically mailed
EMS - Emergency Medical Services
ERP - Enterprise Resource Planning
ES - Eastern Shore
ESAAA - Eastern Shore Area Agency on Aging
ESO - Eastern Shore's Own Arts Council
Ex. - Example
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
HVAC - Heating, venting and air conditioning
ICMA - International City/County Management Association
IT-Information Technology
IDA - Industrial Development Authority
Info. - Information
LEOS-Law Enforcement Officer Supplement retirement program
N/A - Not available
NACO - National Association of Counties
NASA-National Aeronautics and Space Administration
NOAA-National Oceanic and Atmospheric Administration
PPTRA - Personal Property Tax Relief Act
RSAF - Rescue Squad Assistance Fund
S.P.C.A. - Society for the Prevention of Cruelty to Animals
Sub. - Subsidy
Svc. - Services
TANF - Temporary Aid to Needy Families
Telecomm. - Telecommunications
VFD - Volunteer Fire Department
VPSA - Virginia Public School Authority
YTD - Year to date



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Appendix



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ACCOMACK COUNTY STRATEGIC PLAN #2: 2008 - 2011

Accomack County Board of Supervisors

April 2, 2008 draft prepared by E. Franklin Dukes, Institute for Environmental Negotiation,
University of Virginia

INTRODUCTION

In May 2005 the Accomack County Board of Supervisors adopted a strategic plan to guide important policy and investment decisions over the following three years. Discussion focused on patterns and trends, strengths and weaknesses, and needs and opportunities in the county. The Board also identified elements of a long-term vision for Accomack County. That vision and initial plan was used to develop staff and budget priorities during the three-year period it covered.

The Board agreed to review and update the goals and actions of the strategic plan in early 2008. As was the case in 2004, the County will continue to provide a wide range of ongoing services not specifically addressed in this plan. The purpose of this plan is to:

- identify high priority goals and necessary actions for Accomack County over the next three years (2008 – 2011);
- focus Board and staff time and County resources on achieving the goals set forth in the plan;
- communicate clearly to the public key goals and actions, and promote accountability to the public for those goals and actions.

Long-term Vision for Accomack County

- The rural character, natural resources and beauty of the County will be conserved.
- Growth and development in the County will be well managed.
- The County will promote meaningful employment growth in sustainable agriculture, forestry, aquaculture and seafood as well as through business and industrial park development.
- The County will support education, including public libraries, as the foundation of economic development.
- Affordable housing, cultural, and recreational opportunities will meet the needs of families, youth and young professionals.
- Route 13 will be an attractive travel corridor that serves the needs of residents, businesses and tourists.
- The County will use public resources wisely and efficiently to support service needs.

The Board identified the following goals to address during the next three years:

Continued Goals:

1. Adopt the County Comprehensive Plan and ordinances needed to support the Plan.
2. Establish strategically located solid waste convenience centers to improve the efficiency and effectiveness of solid waste collection in the County.
3. Develop centralized wastewater treatment capacity in key locations to address economic development and environmental quality concerns.
4. Expand the Capital Improvement Program (CIP) for the County to include education, and update it annually.
5. Develop an annual real estate assessment schedule to be conducted by staff.

6. Continue to integrate the goals and actions of the strategic plan into budgeting, staffing, performance review, and other planning and decision-making as appropriate.

New Goals

1. Improve surface and ground water quality on the Seaside.
2. Provide comprehensive, equitable fire and emergency management services throughout the County.
3. Increase the availability of quality affordable housing.
4. Promote concern for a sense of place and quality of life.

Three-Year Goals, Actions and Benchmarks: 2008-2011

The following section of this plan outlines the strategy the Board has agreed to pursue over the next three years. It includes specific goals and actions as well as benchmarks that indicate successful completion of the actions. In developing and adopting this plan, the Board is committing itself to work together with staff to see that these benchmarks will be met during the next three years. The plan will be reviewed annually to assess progress and revised as needed to reflect new circumstances and conditions.

The plan is in two parts: part one contains elements begun in 2005 but still needing attention. Part Two contains four new goals that the Board has identified as deserving of attention and resources during the next three years.

Part One: Goals Continued from the 2005 Plan

Continued Goal #1: Adopt the County Comprehensive Plan and ordinances needed to support the Plan.

Intent: The Comprehensive Plan and supporting ordinances lay out plans and guidelines for meeting the parts of the vision related to land use, the environment, and other quality of life issues.

Actions	Timeframe
1. Complete the over-lay district for Route 13 corridor as recommended in the Route 13/Wallops Island Access Management Study.	December 2008
2. Monitor legislative action affecting impact fees and take action when appropriate.	December 2008
3. Finalize and add the transportation element to comprehensive plan.	Complete
4. Complete revision of the land use plan to reflect desired growth patterns.	Complete
5. Continue revision of zoning ordinance to implement the plan and	June 2010

address growth management, economic development, affordable housing and other concerns.	
Rural Residential District	December 31, 2008
Village Development District	December 31, 2008
Agricultural District	June 30, 2009
Planned Unit Development	June 30, 2009
General Business District	December 31, 2009
Industrial District	December 31, 2009
Residential District	June 30, 2010
6. Adopt Prioritized work plan for Item #5, upon Planning Commission's input.	July 2008
7. EDA committee formed to consider business/industrial zoning needs	July 2008
8. Consider Economic Opportunity Overlay District	March 2009
9. Develop a countywide drainage element to add to comprehensive plan.	June 2009
10. Adopt the comprehensive plan.	Complete

Continued Goal #2: Establish strategically located solid waste convenience centers to improve the efficiency and effectiveness of solid waste collection in the County.

Actions	Timeframe
1. Continue to identify potential sites for additional convenience centers within the general areas identified by the criteria, including but not limited to former school sites and other county-owned property.	Ongoing
2. Purchase, lease or take other steps to secure appropriate sites as they become available.	Ongoing
3. Promote increased recycling in the County.	Ongoing

Benchmarks:

- ✓ Additional convenience centers established by December 2010
- ✓ Recycling rate meets state average of 36.75% by 2012

Continued Goal #3: Develop centralized wastewater treatment capacity in key locations to address economic development and environmental quality concerns.

Actions	Timeframe
1. Review, revise as appropriate, and adopt recommendations of Blue Ribbon Committee.	August 2008
2. Work with NASA and other partners to identify the most appropriate way to govern and manage wastewater treatment capacity.	PSA
3. Use the information in the feasibility studies to pursue funding to support engineering and construction of the proposed new facilities.	PSA
4. Based on the results of the feasibility studies, identify service area boundaries	December 2008
5. Initiate preliminary engineering for the new facilities	PSA
6. Adopt local laws and procedures related to hook-up and use of the new facilities.	PSA
7. Complete implementation of the plan to make utilities available where desired.	PSA

Continued Goal #4: Expand the Capital Improvement Program (CIP) for the County to include education, and update it annually.

Actions	Timeframe
1. Incorporate educational capital improvements into the CIP.	09-10 FY Budget
2. Incorporate library services capital improvements into the CIP.	09-10 FY Budget
3. Use the “wish list” to guide any potential proffers.	Ongoing
4. Use the CIP to guide capital spending decisions in Spring 2008 budget deliberations.	Complete

Benchmarks:

Continued Goal #5: Develop an annual real estate assessment schedule to be conducted by staff.

Actions	Timeframe
1. Incorporate public comments into recommended changes in how the assessment is conducted.	Fall 2008
2. Complete the Hillman staffing study.	August 2008
3. Complete the Hillman service/cost options study.	December 2008
4. Implement the assessment plan.	2010

Benchmarks:

- ✓ Changes made to reassessment policy by December 2008
- ✓ Revised property reassessment successfully conducted in 2010
- ✓ Annual re-assessments begun by 2010.

Continued Goal #6: Continue to integrate the goals and actions of the strategic plan into budgeting, staffing, performance review, and other planning and decision-making as appropriate.

Intent: The intention is to clarify expectations and to offer improved accountability for accomplishing goals and actions throughout the County.

Actions	Timeframe
1. Integrate the goals and actions of the strategy into budget priorities and determine budget implications of actions.	Ongoing
2. Set staff performance standards based on the Board's strategic priorities and use these in conducting annual performance reviews.	Summer 2009
3. Communicate performance goals to those boards and commissions whose activities are tied to the budget.	July 2008

4. Document service levels and benchmark measures for Agencies, Constitutional Officers and Departments for budget purposes	December 2008
5. Conduct an annual review of progress towards implementing the strategic plan that incorporates Board and staff performance assessments;	January 2009
6. Make changes to the plan needed.	Ongoing

Benchmarks:

- ✓ Goals and actions integrated into budget priorities;
- ✓ Annual staff performance reviews that include evaluation of progress on the strategic plan conducted annually;
- ✓ Relevant boards and commissions notified of performance goals;
- ✓ Reviews of progress completed on the strategic plan and Board and staff performance conducted annually.
- ✓ Plan updated as necessary.

Part Two: New Goals

New Goal #1: Improve surface and ground water quality on the Seaside.

Intent: Sufficient water quality and quantity is essential for drinking water supplies, aquaculture, and other economic activity. Improved protection also may lead to additional opportunities for cost-sharing funding.

Actions	Timeframe
1. Review the Chesapeake Bay Act for elements of water protection appropriate for Seaside areas.	August 2008
2. Adopt elements of the Act and other water quality improvement measures that support this goal.	December 2008

Benchmarks:

- ✓ Chesapeake Bay Act reviewed.
- ✓ Appropriate water quality protections adopted.

New Goal #2: Provide comprehensive, equitable fire and emergency management services throughout the County.

Intent: Providing for public safety is a primary County function. There needs to be equity in coverage as well as in payment for coverage. The County values the services of volunteers as well as that of paid staff and needs to recognize and reward their contributions.

Actions	Timeframe
1. Establish dialogue and facilitate Appreciative Inquiry process with volunteers and others with goal of developing a merged Fire and EMS system.	August 2008
2. Convene a citizen-based task force including volunteers to review the Report and examine the following issues: <ul style="list-style-type: none"> ○ 24-hour paid coverage; ○ compensation and recognition for volunteers; ○ costs of and payment for service, including arguments for and against a flat tax; ○ provisions for paying for Fire and EMS services in comprehensive and equitable manner. 	Hold
3. Consider LEOS and other benefits and incentives for paid and volunteer members.	Summer 2009
4. Secure a repeater at the North end	December 2008

Benchmarks:

- ✓ Appreciative Inquiry convened by summer 2008;

New Goal #3: Increase the availability of quality affordable housing.

Intent: County housing costs are rising, which means that citizens providing many desired services cannot afford to live within the County. This harms business recruitment as well as recruitment and retention of public servants.

Actions	Timeframe
1. Explore means within County authority to increase quality affordable housing, including the following: <ul style="list-style-type: none">▪ mixed use and multi-family zoning;▪ conversion of existing structures and use of delinquent properties;▪ tax credits;▪ innovative financing;▪ ideas being used by other rural counties to increase quality affordable housing.▪ use of county tax and zoning policies to lower housing costs through market-based incentives	Fall 2008
2. Engage the Housing Authority, Habitat for Humanity, and other relevant organizations concerning ways of increasing quality affordable housing.	Spring 2009

Benchmarks:

- ✓ Report to the Board of Supervisors by December 2009

New Goal #4: Promote concern for a sense of place and quality of life.

Intent: The natural beauty of the County is threatened by increasing amounts of litter as well as abandoned properties. This has an impact on residents' quality of life and detracts from tourism as well.

Actions	Timeframe
1. Review ordinances and enforcement for effectiveness in controlling abandoned or illegal use of vehicles, houses and travel trailers;	October 2008
2. Develop a program for reducing litter and trash including the following potential elements: <ul style="list-style-type: none"> ▪ Offer two clean-up days per year with waived tipping fees; ▪ Promote the Adopt-a-Highway program; ▪ Promote voluntary school-based education; ▪ Consider a citizen incentive program to reward clean-up efforts; ▪ Enhance the roadside pick-up program for probationers. 	December 2008
3. Consider an ordinance for new construction including signage, landscaping/buffers, and lighting.	July 2009
4. Consider “Garden Market” area between Melfa and Accomac for enhanced placemaking zoning, increased housing densities and economic opportunities.	December 2009

Benchmarks:

-

Conclusion

The Accomack County Board of Supervisors is committed to completing the activities and achieving the goals outlined in this plan over the next three years. We believe that making these strategic priorities a reality will improve the services provided to county residents and businesses and will prepare the county to manage future growth and development in ways that will preserve and enhance the quality of life in the County.



Achieving Today...Succeeding Tomorrow

**2008 - 2009
School Board
Operating Budget**



Achieving Today...Succeeding Tomorrow

February 5, 2008

To The Citizens of Accomack County:

We are pleased to present the proposed Accomack County School Board's 2008-2009 Operating Budget for your review. As in the past the School Board and the school administration are keenly aware of factors which affect our economy. We share with our citizens the concern over high energy prices, defaults on mortgages and the staggering cost of the war on terror. We are also acutely aware of their concern over the recent reassessment of our real estate. As a result of these economic factors we have tempered our requests for the 2008-2009 budget. We realize, however, that while we remain cognizant of serious economic issues, it is our moral responsibility and our legal obligation to request the funding necessary to prepare all of our students to be productive citizens.

In the past the Accomack County School Division has been fortunate to have dedicated, energetic teachers who inspired their students. The division did not have to recruit teachers because there was a surplus of good teachers, many of whom were native to the Eastern Shore. With the beginning of the national teacher shortage in 1999, it has become very difficult to staff our schools. In fact, there has not been a year since 1999 that we have not been forced to utilize retired teachers and administrators to fill instructional and administrative positions in our school system. In addition to the national shortage of teachers, there is a Federal requirement that teachers be classified as highly qualified. Currently Accomack has 87.6% of its teachers meeting this standard. Unfortunately the requirement is 100%.

The ability to recruit teachers is severely hampered by the fact that our salaries are low when compared to the other 131 school divisions in the Commonwealth of Virginia. In 1999 our beginning teacher's salary ranked next to the bottom in the state. With the assistance of the Accomack County Board of Supervisors we raised that ranking to 88th the following year. Since that time our ranking has steadily declined. This year our salary for beginning teachers ranks 124th. This ranking means that our beginning teachers earn \$4,425 less than the average beginning teacher in Virginia.

To address this problem, the School Board complied with a request from the Board of Supervisors and adopted a new salary scale in 2005. This scale was successful in getting each teacher on a step with other teachers having the same years of experience. The scale, however, became cumbersome because so many adjustments were necessary when the scale could not be fully funded in the ensuing years. As a result the School Board is again proposing a new teacher salary scale to become more competitive in the new

"We are an equal opportunity employer"

teacher market. This scale uses the 2006-2007 average salary for new teachers in Virginia as the beginning step. The cost to implement this new teacher scale is \$3,394,844.

In addition to realizing the need to be more competitive in the beginning teachers' market, the School Board also continues to struggle with affordable health insurance for our employees. The latest Virginia Education Association Insurance Survey data is for the 2006-2007 school year. This survey indicates that only two school divisions in the Commonwealth pay a smaller percentage of their employees' single subscriber share of health insurance than does Accomack County Schools. Thankfully the Accomack County Board of Supervisors covered the cost of our health insurance increase last year. Unfortunately, the county's insurance consultant recommends we budget for a 10 percent premium increase for next year.

There are four new positions in our operating budget. Two are Special Education positions for the students transitioning from preschool handicapped classes to kindergarten. The other two are high school Special Education positions.

The 2008-2009 budget requests \$396,500 for capital improvements to our facilities next year. Projects such as painting the hallways at Pungoteague and Tangier and overlaying the Chincoteague High School parking lot are included on this list. An additional \$228,000 is requested for partial items that were not funded in the current year and an additional \$69,800 for items not funded from the 2006-2007 budget.

Our buses are on a twelve year replacement cycle. Since we do not have any buses that are purchased twelve years ago, we are not requesting new buses in this budget.

We have had two career and technical programs that are similar to each other. One is Building Trades and the other is Building Maintenance. This year the Building Maintenance teacher at Badger North left unexpectedly making it an ideal time to replace this program with a new one. Our surveys indicate an Early Childhood Education program would be popular as well as a beneficial. Federal money can be used to purchase most of the equipment required in the program but we need \$200,000 in local funding to convert the current space into an area suitable for the new program.

As in the past, we are relying heavily on our ability to qualify for grants and initiatives to fund the instructional materials needed to operate our educational programs. During the year, we received over \$7,462,932 million from grants and initiatives. We will continue to apply for grants that serve our educational mission.

We are very proud of the accomplishments of our students and of our schools and their respective faculties. Last year our graduating seniors earned over \$690,000 in scholarships. All of our schools earned full SOL accreditation; a feat accomplished by

Page Three
February 5, 2008

only 69 of the 132 school divisions in the Commonwealth. Six of our schools earned VIP awards from the Virginia Department of Education as did the school division as a whole.

As gratifying as these accomplishments are we cannot rest on our laurels. The Federal standards for education increase every year. For example, the passing scores our students must earn in reading and mathematics will increase by six percentage points next year. In just six short years, the pass rate will be one hundred percent. Likewise we are already required to employ highly qualified teachers. In order to attract these teachers we must pay them a higher wage and offer them better health insurance. Our students deserve highly qualified teachers and our parents demand them. Thank you for your support.

Sincerely,



Ronnie E. Holden
Chairman



W. Richard Bull, Jr.
Superintendent

INTRODUCTION



Achieving Today...Succeeding Tomorrow

**2008 - 2009
School Board
Operating Budget**

INTRODUCTION TO THE BUDGET

There are seven sections that Virginia uses as guidelines for budget work. They include:

- I. Instruction
- II. Administration, Attendance, and Health
- III. Pupil Transportation
- IV. Operations and Maintenance
- V. Food Services
- VI. Facilities
- VII. Debt Service and Fund Transfers

These sections have sub-areas that help school systems define funding levels for specific programs such as regular elementary classroom programs or secondary special education programs, for example.

The state provides for only two categories that are called elementary and secondary programs. The reader may question where middle school programs fall in this format. Elementary programs are defined as including grade Pre-K through 7. Secondary programs include grades 8 through 12. In the budget, all middle schools are calculated to have $\frac{2}{3}$ of all resources as elementary and $\frac{1}{3}$ as secondary.

Each section of this budget will have an explanation to preface the figures. Should you have questions about this budget, please call the School Board Office for help.

Definition of Terms

The following terms are used in the budget document to describe the non-salary expenditure accounts maintained in the system:

- **PURCHASED SERVICES** - Services acquired from outside sources. Examples would be private vendors, public authorities or government entities. These services are usually on a fee basis or a fixed time contract. Payments for rental of equipment or utility costs are not included.
- **OTHER CHARGES** - This area includes many different expenditure items that could not be classified as services, materials or equipment. Those included are payments for utilities, postage, insurance, leases and rentals, local travel, out of town travel, dues and memberships.
- **MATERIALS AND SUPPLIES** - This area includes articles and commodities which are consumed or materially altered when used. This could be minor equipment that does not fit under capital outlay, fuel costs, books and subscriptions, educational/instructional supplies used in the classroom, food supplies, and all office supplies.
- **CAPITAL OUTLAY** - Funds used for the purchase of new equipment or replacement equipment. This would exclude any major capital outlays associated with facilities acquired or constructed. Some items that would be appropriate in this category include furniture, educational and audiovisual equipment, motor vehicles, communications equipment and medical equipment.

ACCOMACK COUNTY SCHOOL BOARD

**Dr. Ronnie E. Holden, Chairman
Election District 8**

**Al McMath, Vice Chairman
Election District 7**

**Travis Thornton
Election District 1**

**Audrey Furness
Election District 2**

**Aaron E. Kane
Election District 3**

**Parker Johnson
Election District 4**

**Camesha Ann Handy
Election District 5**

**Patricia White
Election District 6**

**Naudya Mapp
Election District 9**

ACCOMACK COUNTY BOARD OF SUPERVISORS

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Election District 2**

**Steve D. Mallette, Vice Chairman
Election District 6**

**Wanda Thornton
Election District 1**

**Grayson Chesser
Election District 3**

**Sandra Hart Mears
Election District 4**

**John Charles "Jack" Gray
Election District 5**

**Laura Belle Gordy
Election District 7**

**Donald L. Hart, Jr.
Election District 8**

**E. Philip McCaleb
Election District 9**



Mission Statement

The Accomack County Public School Division is committed to providing a positive and safe learning environment that nurtures the academic, social, emotional and cultural development of each child to his or her fullest potential so that each student can become a productive member of society.

Accomack County Public Schools Goals

GOAL 1	GOAL 2	GOAL 3	GOAL 4	GOAL 5	GOAL 6	GOAL 7	GOAL 8
<p>Accomack County will expand pre-school opportunities for all children.</p>	<p>Accomack County students will leave school prepared for responsible citizenship, further learning, and productive employment.</p>	<p>Accomack County will have safe, disciplined schools with environments conducive to learning.</p>	<p>Accomack County will provide a staff development program for all employees.</p>	<p>Accomack County will recruit and retain highly-qualified personnel compensating them with competitive salaries and benefits.</p>	<p>Accomack County will promote parental and community partnerships.</p>	<p>Accomack County students and staff will be proficient in the use of state-of-the art technology.</p>	<p>The Accomack County School Board and Administration will be prudent and efficient with resources.</p>
<p>1.1 Students with developmental delays and those who are at risk will be identified. 1.2 Preschool services and their appropriateness will be evaluated. 1.3 Communication networks with parents will be established through inter-agency coalitions. 1.4 Preschool programs will be available at all elementary schools to increase the preschool population served. 1.5 Opportunities for preschool parents to participate in training activities will be provided. 1.6 Program standards will be developed.</p>	<p>2.1 Character building programs beginning at preschool level emphasizing such values as honesty and respect will be implemented in all schools. 2.2 All schools will meet accreditation and SOL standards. 2.3 Opportunities for students to continue learning beyond the regular school day, i.e., enrichment camps, co-op programs, internships, etc. will be provided. 2.4 Standards for internship and apprenticeships will be developed. 2.5 Opportunities to enhance employment readiness skills for students will be provided through collaborative and cooperative efforts with higher education, business, and the community. 2.6 Vocational offerings will be aligned to the available job market. 2.7 Students will exit first grade reading on level. 2.8 Curriculum will be developed for the arts programs. 2.9 Students and staff will be recognized for their achievement and accomplishments. 2.10 SOL "unpacking" will include pacing and sequencing guides. 2.11 Student attendance will be monitored for the purpose of increasing the attendance rate. 2.12 Classroom observation and lesson plans will reflect effective use of the SOL Blueprints and resource guides. 2.13 Student progress will be continuously evaluated to identify students who need additional reteaching or referral to CST. 2.14 SOL test scores and other data will be analyzed and disaggregated (quality and equity) and used to make instructional decisions.</p>	<p>3.1 Each school will develop an emergency response plan. 3.2 Alternative education programs will be developed for disruptive students. 3.3 The number of suspensions and the subsequent number of instructional days the students miss will be monitored. 3.4 The drop-out rate will decrease and the graduation rate will increase. 3.5 Phase 2 of the existing program will continue. 3.6. Comprehensive discipline programs will be developed for all schools. 3.7 Parents, students, staff and the public will receive information on school policies regarding weapons, drug, alcohol, tobacco, and inappropriate sexual conduct. 3.8 Schools will be drug, alcohol, tobacco and weapon free. 3.9 Sexual, racial, religion or ethnic harassment will not be tolerated.</p>	<p>4.1 Staff development will be standards driven and based on identified needs of staff, both professional and classified. 4.2 All staff will be provided diversity training in cultural and ethnic differences and how the use of language impacts communication. 4.3 Staff development will be provided on better understanding children from poverty to build relationships of mutual respect. 4.4 Staff development in behavior management and the schools' comprehensive discipline program will be provided.</p>	<p>5.1 Salary and benefit package will be compared and adjusted to be competitive. 5.2 All Accomack County school personnel will be evaluated annually. 5.3 Staff will be licensed and endorsed in their field.</p>	<p>6.1 School and business partnerships will be implemented at each school. 6.2 Parents will be provided orientation that includes information about course objectives, grading standards, SOL requirements, graduation requirements, volunteer opportunities, and strategies for helping their child at home. 6.3 Parents will be provided opportunities to participate in sessions that demonstrate the school's partnership with them in promoting the social, physical, emotional and academic growth of their children. 6.4 Collaborative programs that promote adult education will be supported. 6.5 Schools will create a welcoming environment for parents and the public.</p>	<p>7.1 All Accomack County students and staff will meet state and county mandates. 7.2 Technology will be upgraded to meet current trends. 7.3 Staff development will be provided on integration of technology into instruction.</p>	<p>8.1 Administration and staff with fiscal responsibilities will be accountable for the use of funding and resources. 8.2 Financial and program audits will be conducted in a timely and proficient manner. 8.3 Schools will operate efficiently and effectively to best serve their constituents. 8.4 Comprehensive facilities renewal plan will be developed and implemented. 8.5 Standard operation procedures will be developed for facilities. 8.6 Replacement cycles will be developed for the Board's capital and non-capital resources.</p>

REVENUES



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2008 - 2009 School Board Operating Budget

**Accomack County Schools
Operating Budget
Comparative Revenues**

	2006 - 2007 Actual Revenues	2007 - 2008 Adopted Revenues	2008 - 2009 Adopted Revenues
<u>State</u>			
Basic Aid	\$ 15,487,404	\$ 15,219,341	\$ 16,007,070
Textbooks	\$ 344,246	\$ 341,982	\$ 364,880
Sales Tax	\$ 5,117,755	\$ 5,234,002	\$ 5,201,377
Salary Supplement	\$ 411,942	\$ 1,046,954	\$ -
Vocational Ed - SOQ	\$ 590,450	\$ 586,567	\$ 535,683
Gifted Ed - SOQ	\$ 140,747	\$ 139,821	\$ 141,617
Special Ed - SOQ	\$ 1,901,799	\$ 1,889,291	\$ 2,038,059
Remedial Ed - SOQ	\$ 665,973	\$ 661,593	\$ 652,672
Retirement	\$ 1,132,840	\$ 1,330,006	\$ 1,163,726
Social Security	\$ 892,541	\$ 886,671	\$ 898,963
Group Life	\$ 51,493	\$ 47,744	\$ 40,022
Remedial Summer School	\$ 56,135	\$ 59,879	\$ -
Governor's School	\$ 7,101	\$ -	\$ 7,101
Lottery	\$ 295,755 *	\$ 458,636 *	\$ 438,517
At Risk	\$ 926,781	\$ 937,501	\$ 1,021,054
At Risk Four Year Olds	\$ 307,572	\$ 307,411	\$ 307,411
Early Reading Intervention		\$ 120,387	\$ 126,519
GED Funding	\$ 15,717	\$ 15,717	\$ 15,717
Voc Ed - Categorical	\$ 47,494	\$ 59,772	\$ 57,053
Voc Ed - Equipment	\$ 9,470	\$ -	\$ -
Voc Ed - Industry Certification	\$ 5,506	\$ -	\$ 5,000
Spec Ed - Homebound	\$ 18,386	\$ 7,927	\$ 25,784
Special Ed - Tuition	\$ 18,718	\$ -	\$ 40,543
Adult Education	\$ -	\$ 4,572	\$ 4,572
Misc State Reimbursements	\$ 7,536	\$ -	
Mentor Teacher Program	\$ 2,852	\$ -	\$ 5,788
Enrollment Loss	\$ 85,048	\$ 33,712	\$ 117,944
English Second Language	\$ 265,882	\$ 356,408	\$ 379,446
<u>Total State</u>	\$ 28,807,143	\$ 29,745,894	\$ 29,596,518

**Accomack County Schools
Operating Budget
Comparative Revenues**

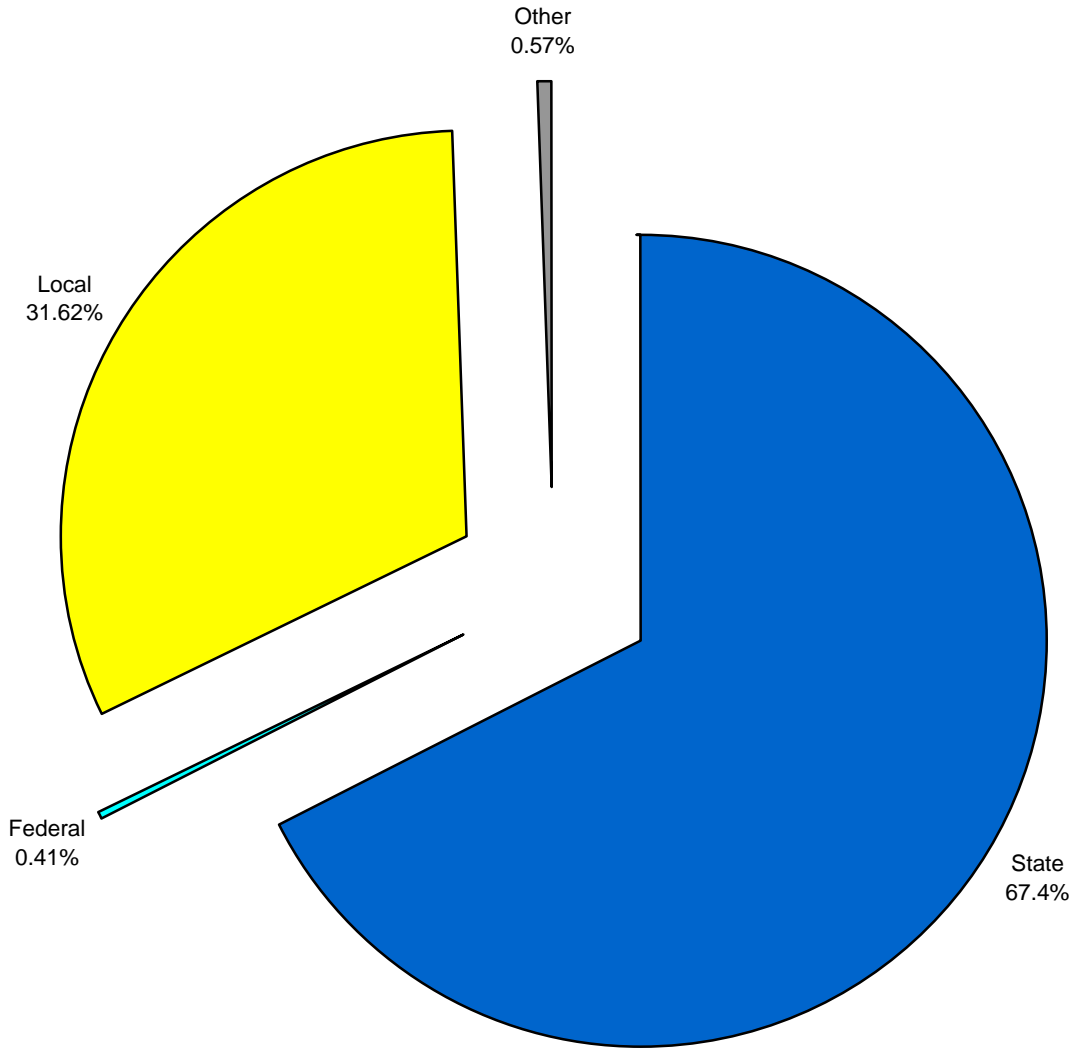
	2006 - 2007 Actual <u>Revenues</u>	2007 - 2008 Adopted <u>Revenues</u>	2008 - 2009 Adopted <u>Revenues</u>
<u>Federal</u>			
Carl Perkins - Voc	\$ 188,610	\$ 182,730	\$ 182,730
Other Federal	\$ 103,313		
<u>Local - Operating</u>	\$ 13,123,922	\$ 13,832,722	\$ 15,109,392
<u>Local - Capital</u>		\$ 125,000	
<u>Other</u>	<u>\$ 505,428</u>	<u>\$ 250,000</u>	<u>\$ 312,776</u>
<u>Total Revenues #</u>	<u>\$ 42,728,416</u>	<u>\$ 44,136,346</u>	<u>\$ 45,201,416</u>

* The Lottery Revenue has been reduced by \$295,000 from the State figure since this amount is required by the County for the School Debt Service Fund.

Total Revenues may be adjusted by future grants / initiatives which the School Division may qualify for during the 2008 - 2009 school year.

^ The total overall budget increase is 2.4%.

**Accomack County Schools
Adopted Revenues
FY 2008**



EXPENDITURES



Achieving Today...Succeeding Tomorrow

**2008 - 2009
School Board
Operating Budget**

**Accomack County Public Schools
Operating Budget
Summary of Expenditures**

	<u>Actual 2006 - 2007 Expenditures</u>	<u>Adopted 2007 - 2008 Budget</u>	<u>Adopted 2008 - 2009 Budget</u>	
I. Instruction				
A. Classroom Instruction				
1	Regular Elementary Classroom Programs	\$ 12,103,427	\$ 12,504,702	\$ 12,754,098
2	Elementary Special Education Programs	\$ 2,372,640	\$ 2,597,803	\$ 2,921,497
3	Elementary Talented & Gifted Programs	\$ 203,177	\$ 258,663	\$ 264,780
4	Regular Secondary Classroom Programs	\$ 7,693,505	\$ 7,464,276	\$ 7,562,614
5	Secondary Special Education Programs	\$ 647,445	\$ 726,814	\$ 957,308
6	Secondary Vocational Education Programs	\$ 2,298,916	\$ 2,539,774	\$ 2,349,448
7	Summer Programs	\$ 167,374	\$ 187,829	\$ 51,262
8	Adult Programs	\$ 7,713	\$ 19,717	\$ 19,717
	Total Classroom Instruction	\$ 25,494,197	\$ 26,299,578	\$ 26,880,724
B. Guidance Services				
1	Regular Elementary Programs	\$ 584,181	\$ 590,325	\$ 609,238
2	Regular Secondary Programs	\$ 574,760	\$ 566,870	\$ 584,164
3	Secondary Vocational Programs	\$ 74,574	\$ 72,660	\$ 75,500
	Total Guidance Services	\$ 1,233,515	\$ 1,229,855	\$ 1,268,902
C. Homebound Instruction				
1	Elementary Program	\$ 37,239	\$ 29,869	\$ 29,869
2	Secondary Program	\$ 67,496	\$ 84,579	\$ 84,579
	Total Homebound Instruction	\$ 104,735	\$ 114,448	\$ 114,448
D. Improvement of Instruction				
1	Regular Elementary Education Programs	\$ 475,037	\$ 521,543	\$ 534,301
2	Elementary Special Education Programs	\$ 178,576	\$ 231,315	\$ 287,152
3	Regular Secondary Education Programs	\$ 685,926	\$ 755,444	\$ 777,847
4	Secondary Vocational Programs	\$ 73,029	\$ 39,638	\$ 41,180
	Total Improvement of Instruction	\$ 1,412,568	\$ 1,547,940	\$ 1,640,480
E. Media Services				
1	Elementary Programs	\$ 398,992	\$ 513,438	\$ 485,654
2	Secondary Programs	\$ 346,590	\$ 337,214	\$ 328,084
	Total Media Services	\$ 745,582	\$ 850,652	\$ 813,738

**Accomack County Public Schools
Operating Budget**

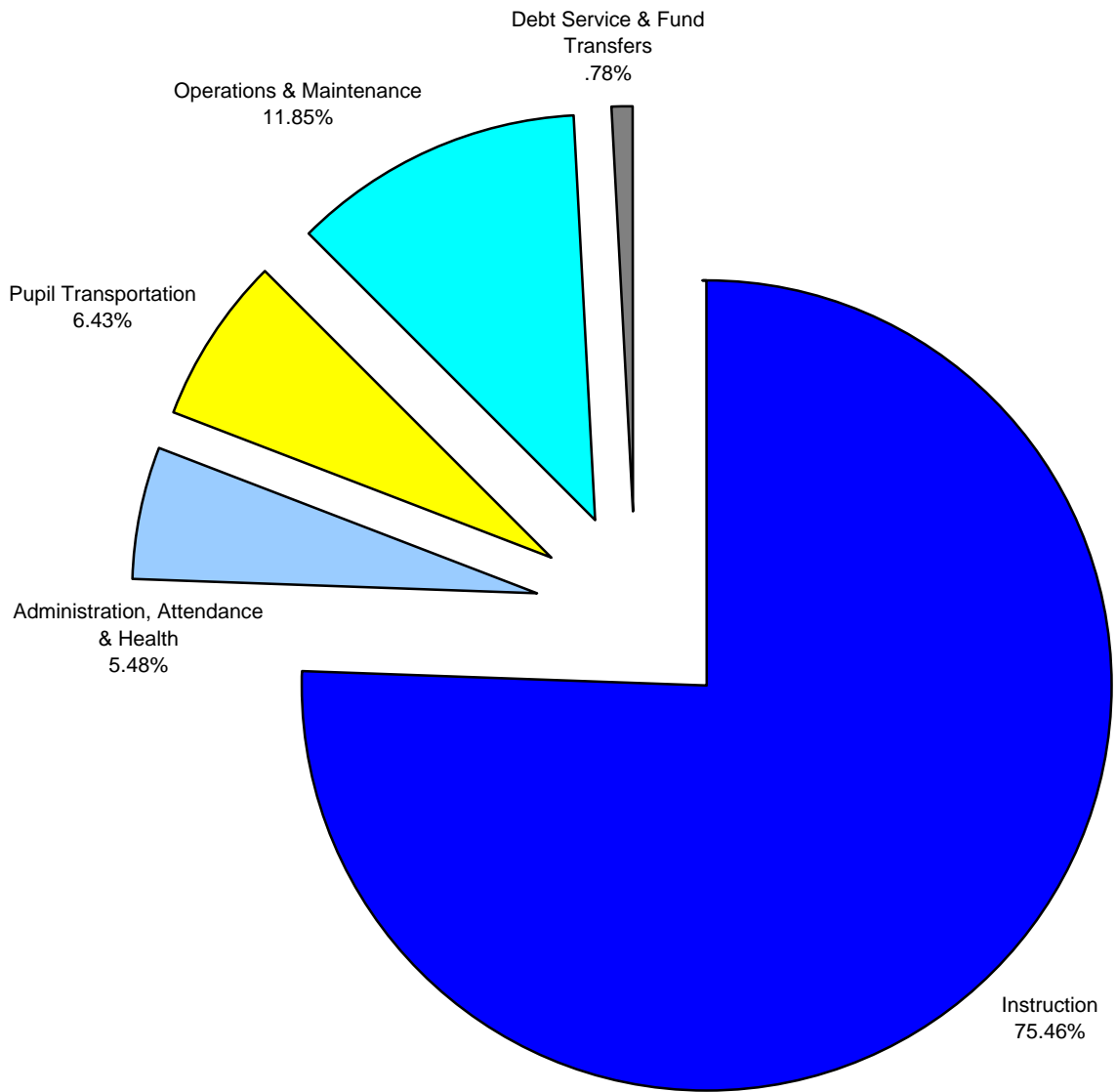
Summary of Expenditures

		Actual 2006 - 2007 Expenditures	Adopted 2007 - 2008 Budget	Adopted 2008 - 2009 Budget
F.	Office of the Principal			
1	Elementary Programs	\$ 1,579,166	\$ 1,792,256	\$ 1,849,243
2	Secondary Programs	\$ 1,311,074	\$ 1,382,283	\$ 1,428,990
3	Secondary Vocational Programs	\$ 85,420	\$ 88,100	\$ 91,734
	Total Office of the Principal	\$ 2,975,660	\$ 3,262,639	\$ 3,369,967
	Total Instruction	\$ 31,966,257	\$ 33,305,112	\$ 34,088,259
II.	Administration, Attendance & Health			
A.	Board Services	\$ 48,391	\$ 58,137	\$ 58,137
B.	Executive Administrative Services	\$ 393,600	\$ 418,150	\$ 428,456
C.	Personnel Services	\$ 248,846	\$ 271,630	\$ 277,882
D.	Fiscal Services	\$ 337,766	\$ 354,735	\$ 368,275
E.	Attendance Services	\$ 129,309	\$ 144,217	\$ 149,130
F.	Health Services	\$ 478,036	\$ 484,215	\$ 502,759
G.	Psychological Services	\$ 181,730	\$ 301,628	\$ 261,170
H.	Speech & Audiology Services	\$ 396,097	\$ 384,170	\$ 443,171
	Total Admin, Attendance & Health	\$ 2,213,775	\$ 2,416,882	\$ 2,488,980
III.	Pupil Transportation			
A.	Management & Direction	\$ 63,853	\$ 60,842	\$ 62,987
B.	Vehicle Operation	\$ 2,221,802	\$ 2,290,394	\$ 2,388,063
C.	Vehicle Maintenance	\$ 525,101	\$ 486,038	\$ 499,094
	Total Pupil Transportation	\$ 2,810,756	\$ 2,837,274	\$ 2,950,144

**Accomack County Public Schools
Operating Budget
Summary of Expenditures**

	<u>Actual 2006 - 2007 Expenditures</u>	<u>Adopted 2007 - 2008 Budget</u>	<u>Adopted 2008 - 2009 Budget</u>
IV. Operations & Maintenance			
A. Management & Direction	\$ 115,191	\$ 118,168	\$ 122,934
B. Building Services	\$ 5,031,524	\$ 4,927,402	\$ 5,085,425
C. Grounds Services	\$ 109,617	\$ 130,511	\$ 134,677
D. Equipment Services	\$ 4,758	\$ 9,497	\$ 9,497
E. Vehicle Services	<u>\$ 101,306</u>	<u>\$ 46,500</u>	<u>\$ 46,500</u>
Total Operations & Maintenance	<u>\$ 5,362,396</u>	<u>\$ 5,232,078</u>	<u>\$ 5,399,033</u>
V. Food Services	\$ 30,029	\$ -	\$ -
VI. Facilities	\$ -	\$ -	\$ -
VII. Debt Service & Fund Transfers	\$ 345,203	\$ 345,000	\$ 275,000
Total Operating Budget	<u>\$ 42,728,416</u>	<u>\$ 44,136,346</u>	<u>\$ 45,201,416</u>

**Accomack County Schools
Adopted Expenditures
FY 2008**



■ Instruction	■ Administration, Attendance & Health	■ Pupil Transportation
■ Operations & Maintenance	■ Debt Service & Fund Transfers	

INSTRUCTION



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**2008 - 2009
School Board
Operating Budget**

**Accomack County Public Schools
2008 - 2009 Adopted Operating Budget
Operating Expenditures
Instruction**

I. Instruction

A. Classroom Instruction

- 1 Regular Elementary Classroom Programs
- 2 Elementary Special Education Programs
- 3 Elementary Talented and Gifted Programs
- 4 Regular Secondary Classroom Programs
- 5 Secondary Special Education Programs
- 6 Secondary Vocational Education Programs
- 7 Summer Programs
- 8 Adult Programs

B. Guidance Services

- 1 Regular Elementary Programs
- 2 Regular Secondary Programs
- 3 Secondary Vocational Programs

C. Homebound Instruction

- 1 Elementary Program
- 2 Secondary Program

D. Improvement of Instruction

- 1 Regular Elementary Education Programs
- 2 Elementary Special Education Programs
- 3 Regular Secondary Education Programs
- 4 Secondary Vocational Programs

E. Media Services

- 1 Elementary Programs
- 2 Secondary Programs

F. Office of the Principal

- 1 Elementary Programs
- 2 Secondary Programs
- 3 Secondary Vocational Programs

**Accomack County Public Schools
2008 - 2009 Adopted Operating Budget
Operating Expenditures
Instruction**

I. Instruction

Classroom Instruction

	<u>Actual 2006 - 2007 Expenditures</u>	<u>Adopted 2007 - 2008 Budget</u>	<u>Adopted 2008 - 2009 Budget</u>
Elementary			
Regular Classroom Programs			
Salaries & Fringe Benefits	\$ 11,755,068	\$ 11,977,110	\$ 12,305,797
Purchased Services	\$ 25,226	\$ 50,500	\$ 50,500
Other Charges	\$ 77,686	\$ 61,377	\$ 61,377
Materials & Supplies	\$ 184,594	\$ 370,715	\$ 291,424
Capital Outlay	\$ 60,853	\$ 45,000	\$ 45,000
	<u>\$ 12,103,427</u>	<u>\$ 12,504,702</u>	<u>\$ 12,754,098</u>
Special Education Programs			
Salaries & Fringe Benefits	\$ 2,281,916	\$ 2,548,205	\$ 2,866,998
Purchased Services	\$ 64,220	\$ 20,000	\$ 24,901
Other Charges	\$ 17,235	\$ 15,120	\$ 15,120
Materials & Supplies	\$ 6,113	\$ 5,500	\$ 5,500
Capital Outlay	\$ 3,156	\$ 8,978	\$ 8,978
	<u>\$ 2,372,640</u>	<u>\$ 2,597,803</u>	<u>\$ 2,921,497</u>
Talented & Gifted Programs			
Salaries & Fringe Benefits	\$ 177,979	\$ 239,506	\$ 245,623
Purchased Services	\$ -	\$ 1,750	\$ 1,750
Other Charges	\$ 8,602	\$ 5,857	\$ 5,857
Materials & Supplies	\$ 11,648	\$ 11,550	\$ 11,550
Capital Outlay	\$ 4,948	\$ -	\$ -
	<u>\$ 203,177</u>	<u>\$ 258,663</u>	<u>\$ 264,780</u>
Total Elementary Classroom	<u>\$ 14,679,244</u>	<u>\$ 15,361,168</u>	<u>\$ 15,940,375</u>

**Accomack County Public Schools
2008 - 2009 Adopted Operating Budget
Operating Expenditures
Instruction**

Classroom Instruction - continued

	Actual 2006 - 2007 Expenditures	Adopted 2007 - 2008 Budget	Adopted 2008 - 2009 Budget
Secondary			
Regular Classroom Programs			
Salaries & Fringe Benefits	\$ 6,761,707	\$ 6,916,173	\$ 7,093,591
Purchased Services	\$ 126,647	\$ 78,200	\$ 78,200
Other Charges	\$ 79,768	\$ 80,796	\$ 80,796
Materials & Supplies	\$ 421,093	\$ 379,106	\$ 300,026
Capital Outlay	\$ 304,290	\$ 10,001	\$ 10,001
	<u>\$ 7,693,505</u>	<u>\$ 7,464,276</u>	<u>\$ 7,562,614</u>
Special Education Programs			
Salaries & Fringe Benefits	\$ 637,293	\$ 707,864	\$ 933,457
Purchased Services	\$ 2,970	\$ 12,250	\$ 17,151
Other Charges	\$ 1,827	\$ 800	\$ 800
Materials & Supplies	\$ 5,355	\$ 5,900	\$ 5,900
Capital Outlay	\$ -	\$ -	\$ -
	<u>\$ 647,445</u>	<u>\$ 726,814</u>	<u>\$ 957,308</u>
Vocational Education Programs			
Salaries & Fringe Benefits	\$ 2,054,326	\$ 2,150,538	\$ 1,966,922
Purchased Services	\$ 80	\$ 20,500	\$ 20,500
Other Charges	\$ 24,828	\$ 27,265	\$ 27,265
Materials & Supplies	\$ 75,753	\$ 185,315	\$ 178,605
Capital Outlay	\$ 143,929	\$ 156,156	\$ 156,156
	<u>\$ 2,298,916</u>	<u>\$ 2,539,774</u>	<u>\$ 2,349,448</u>
Total Secondary Classroom	<u>\$ 10,639,866</u>	<u>\$ 10,730,864</u>	<u>\$ 10,869,370</u>

**Accomack County Public Schools
2008 - 2009 Adopted Operating Budget
Operating Expenditures
Instruction**

Classroom Instruction - continued

	<u>Actual 2006 - 2007 Expenditures</u>	<u>Adopted 2007 - 2008 Budget</u>	<u>Adopted 2008 - 2009 Budget</u>
Summer & Adult Programs			
Summer Programs			
Salaries & Fringe Benefits	\$ 160,798	\$ 178,829	\$ 51,262
Purchased Services	\$ -	\$ 300	\$ -
Other Charges	\$ 60	\$ -	\$ -
Materials & Supplies	\$ 6,516	\$ 8,700	\$ -
Capital Outlay	\$ -	\$ -	\$ -
	<u>\$ 167,374</u>	<u>\$ 187,829</u>	<u>\$ 51,262</u>
Adult Programs			
Salaries & Fringe Benefits	\$ -	\$ -	\$ -
Purchased Services	\$ -	\$ 7,838	\$ 7,838
Other Charges	\$ 5,917	\$ 4,000	\$ 4,000
Materials & Supplies	\$ 1,796	\$ 7,879	\$ 7,879
Capital Outlay	\$ -	\$ -	\$ -
	<u>\$ 7,713</u>	<u>\$ 19,717</u>	<u>\$ 19,717</u>
Total Summer & Adult Programs	<u>\$ 175,087</u>	<u>\$ 207,546</u>	<u>\$ 70,979</u>
 <i>Total Classroom Instruction</i>	 <u><u>\$ 25,494,197</u></u>	 <u><u>\$ 26,299,578</u></u>	 <u><u>\$ 26,880,724</u></u>

**Accomack County Public Schools
2008 - 2009 Adopted Operating Budget
Operating Expenditures
Instruction**

Classroom Instruction - continued

Purpose: Classroom Instruction includes all costs associated with instruction in the classroom, including compensation of all instructional staff (teachers and teaching assistants) with related employee benefits. Also included in this category are all school instructional allotments as well as substitute pay, instructional materials, textbooks, supplies, itinerant teacher travel, replacement equipment and new equipment.

Comments: The instructional allotments given to each school to provide for instructional supplies are included in this category as well as expenses for instructional technology. Instructional technology also includes phone lines and related monthly services in order to accommodate the Internet at all schools as called for in the Standards of Learning.
All professional and support staff positions have been calculated with a salary step and a 3% Cost of Living Adjustment. An additional \$400 per participating employee has also been budgeted to offset an anticipated 11% increase in premiums.

**Accomack County Public Schools
2008 - 2009 Adopted Operating Budget
Operating Expenditures
Instruction**

Classroom Instruction - continued

Staffing: The following personnel are budgeted under Classroom Instruction:

Elementary:

Instructional Technology Specialists	2
Regular Teachers	174
Regular Teaching Assistants	22
Middle School Reading Specialists	1.3
Middle School Math Specialists	1.3
Computer Lab Teaching Assistants	4
4 Year Old Program Teachers	5
4 Year Old Program Teaching Assistants	5
ESL Teachers	6.5
ESL Teaching Assistants	4
Special Education Teachers	32
Teacher for the Hearing Impaired	1
Special Education Teaching Assistants	18.6
Gifted & Talented Teachers	3
	<u>279.7</u>

Secondary:

Instructional Technology Specialists	2
Regular Teachers	102
Alternative Education Teachers	4
Middle School Reading Specialists	0.7
Middle School Math Specialists	0.7
ESL Teachers	2.5
Special Education Teachers	14
Teacher for the Hearing Impaired	1
Special Education Teaching Assistants	7.4
Vocational Education Teachers	33
Vocational Teaching Assistant	0.5
I-S-S Monitors	6
	<u>173.8</u>

Total	<u><u>453.5</u></u>
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**Accomack County Public Schools
2008 - 2009 Adopted Operating Budget
Operating Expenditures
Instruction**

Guidance Services

	Actual 2006 - 2007 Expenditures	Adopted 2007 - 2008 Budget	Adopted 2008 - 2009 Budget
Elementary			
Regular Programs			
Salaries & Fringe Benefits	\$ 524,665	\$ 581,200	\$ 600,113
Purchased Services	\$ 19,637	\$ 2,750	\$ 2,750
Other Charges	\$ 5,239	\$ 4,750	\$ 4,750
Materials & Supplies	\$ 26,202	\$ 1,625	\$ 1,625
Capital Outlay	\$ 8,438	\$ -	\$ -
	<u>\$ 584,181</u>	<u>\$ 590,325</u>	<u>\$ 609,238</u>
Secondary			
Regular Programs			
Salaries & Fringe Benefits	\$ 520,973	\$ 539,970	\$ 557,264
Purchased Services	\$ 9,135	\$ 9,800	\$ 9,800
Other Charges	\$ 10,276	\$ 8,600	\$ 8,600
Materials & Supplies	\$ 24,196	\$ 8,500	\$ 8,500
Capital Outlay	\$ 10,180	\$ -	\$ -
	<u>\$ 574,760</u>	<u>\$ 566,870</u>	<u>\$ 584,164</u>
Vocational Programs			
Salaries & Fringe Benefits	\$ 74,249	\$ 72,660	\$ 75,500
Purchased Services	\$ 325	\$ -	\$ -
Other Charges	\$ -	\$ -	\$ -
Materials & Supplies	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
	<u>\$ 74,574</u>	<u>\$ 72,660</u>	<u>\$ 75,500</u>
Total Secondary	<u>\$ 649,334</u>	<u>\$ 639,530</u>	<u>\$ 659,664</u>
Total Guidance Services	<u>\$ 1,233,515</u>	<u>\$ 1,229,855</u>	<u>\$ 1,268,902</u>

**Accomack County Public Schools
2008 - 2009 Adopted Operating Budget
Operating Expenditures
Instruction**

Guidance Services - continued

Purpose: The Guidance Services budget includes activities involving counseling with students and parents; consulting with other staff members on learning problems; evaluating the abilities of students; assisting students as they make their own educational and career plans and choices; assisting students in personal and social development; providing referral assistance; and working with other staff members in planning and conducting guidance programs for students. All of the above activities are designed to assess and improve the well-being of students and to supplement the teaching process.

Comments: All professional positions are included in the new salary scale described under classroom instruction. Elementary is defined as grades K-7 and secondary is defined as grades 8-12. Middle school is pro-rated as 67% elementary and 33% secondary.

Staffing: The following personnel are budgeted under Guidance Services:

Elementary:

Testing Specialist	0.5
Counselors	7.3
Clerical	1.6

Secondary:

Testing Specialist	0.5
Counselors	5.7
Clerical	3.4

Total	<u><u>19</u></u>
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**Accomack County Public Schools
2008 - 2009 Adopted Operating Budget
Operating Expenditures
Instruction**

Homebound Instruction

	<u>Actual 2006 - 2007 Expenditures</u>	<u>Adopted 2007 - 2008 Budget</u>	<u>Adopted 2008 - 2009 Budget</u>
Elementary			
Salaries & Fringe Benefits	\$ 37,239	\$ 29,869	\$ 29,869
Purchased Services	\$ -	\$ -	\$ -
Other Charges	\$ -	\$ -	\$ -
Materials & Supplies	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
	<u>\$ 37,239</u>	<u>\$ 29,869</u>	<u>\$ 29,869</u>
Secondary			
Salaries & Fringe Benefits	\$ 67,496	\$ 84,579	\$ 84,579
Purchased Services	\$ -	\$ -	\$ -
Other Charges	\$ -	\$ -	\$ -
Materials & Supplies	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
	<u>\$ 67,496</u>	<u>\$ 84,579</u>	<u>\$ 84,579</u>
<i>Total Homebound Instruction</i>	<u>\$ 104,735</u>	<u>\$ 114,448</u>	<u>\$ 114,448</u>

Purpose: This budget provides funds for a program of homebound instruction for students who are unable to attend the regular school program because of physical disabilities, disease, emotional disorder, or pregnancy.

Comments: No permanent personnel are employed in the Homebound Instruction program. Rather, existing teachers are paid on an hourly basis for all homebound instruction.

**Accomack County Public Schools
2008 - 2009 Adopted Operating Budget
Operating Expenditures
Instruction**

Improvement of Instruction

	Actual 2006 - 2007 Expenditures	Adopted 2007 - 2008 Budget	Adopted 2008 - 2009 Budget
Elementary			
Regular Programs			
Salaries & Fringe Benefits	\$ 344,959	\$ 367,159	\$ 379,917
Purchased Services	\$ 24,006	\$ 35,325	\$ 35,325
Other Charges	\$ 54,582	\$ 63,084	\$ 63,084
Materials & Supplies	\$ 42,774	\$ 34,975	\$ 34,975
Capital Outlay	\$ 8,716	\$ 21,000	\$ 21,000
	<u>\$ 475,037</u>	<u>\$ 521,543</u>	<u>\$ 534,301</u>
Special Education Programs			
Salaries & Fringe Benefits	\$ 125,307	\$ 167,315	\$ 223,152
Purchased Services	\$ 49,497	\$ 60,000	\$ 60,000
Other Charges	\$ 191	\$ 4,000	\$ 4,000
Materials & Supplies	\$ 399	\$ -	\$ -
Capital Outlay	\$ 3,182	\$ -	\$ -
	<u>\$ 178,576</u>	<u>\$ 231,315</u>	<u>\$ 287,152</u>
Total Elementary	<u>\$ 653,613</u>	<u>\$ 752,858</u>	<u>\$ 821,453</u>
Secondary			
Regular Programs			
Salaries & Fringe Benefits	\$ 548,410	\$ 589,650	\$ 612,053
Purchased Services	\$ 15,736	\$ 36,375	\$ 36,375
Other Charges	\$ 72,448	\$ 68,044	\$ 68,044
Materials & Supplies	\$ 42,749	\$ 40,375	\$ 40,375
Capital Outlay	\$ 6,583	\$ 21,000	\$ 21,000
	<u>\$ 685,926</u>	<u>\$ 755,444</u>	<u>\$ 777,847</u>
Vocational Programs			
Salaries & Fringe Benefits	\$ 70,852	\$ 37,460	\$ 39,002
Purchased Services	\$ 102	\$ -	\$ -
Other Charges	\$ 2,075	\$ 2,075	\$ 2,075
Materials & Supplies	\$ -	\$ 103	\$ 103
Capital Outlay	\$ -	\$ -	\$ -
	<u>\$ 73,029</u>	<u>\$ 39,638</u>	<u>\$ 41,180</u>
Total Secondary	<u>\$ 758,955</u>	<u>\$ 795,082</u>	<u>\$ 819,027</u>
Total Improvement of Instruction	<u><u>\$ 1,412,568</u></u>	<u><u>\$ 1,547,940</u></u>	<u><u>\$ 1,640,480</u></u>

Accomack County Public Schools
2008 - 2009 Adopted Operating Budget
Operating Expenditures
Instruction

Improvement of Instruction - continued

Purpose: Improvement of Instruction includes activities concerned with directing, managing and supervising curriculum and staff development activities, techniques of instruction and child development and understanding. This budget funds activities that contribute to the professional development and growth of the instructional staff as well as costs associated with assisting the instructional staff with the content and process of providing learning experiences for students.

Comments: Included in this category are teacher in-service programs as well as approved course reimbursement for recertification classes and conferences. Compensation of the Assistant Superintendent of Instruction, Coordinators (Elementary, Middle, High & Vocational, Special Education and Technology) and supporting clerical staff with related employee benefits are also included in this budget category. This budget category includes printing costs involved for the Division Calendar, Annual Report and Teacher of the Year projects.

**Accomack County Public Schools
2008 - 2009 Adopted Operating Budget
Operating Expenditures
Instruction**

Improvement of Instruction - continued

Staffing: The following personnel are budgeted in Improvement of Instruction:

Asst. Supt. - Instruction	1
Elementary Coordinator	1
Middle Coordinator	1
High & Vocational Coordinator	1
Special Education Coordinator	1
Technology Coordinator	1
Network Administrator	1
Clerical	3.6
Computer Repair Technicians	4.5
Transitional Specialist	<u>1</u>
Total	<u><u>16.1</u></u>

**Accomack County Public Schools
2008 - 2009 Adopted Operating Budget
Operating Expenditures
Instruction**

Media Services

	Actual 2006 - 2007 Expenditures	Adopted 2007 - 2008 Budget	Adopted 2007 - 2008 Budget
Elementary			
Salaries & Fringe Benefits	\$ 352,966	\$ 462,604	\$ 434,820
Purchased Services	\$ 2,268	\$ 10,784	\$ 10,784
Other Charges	\$ 1,062	\$ 1,800	\$ 1,800
Materials & Supplies	\$ 42,696	\$ 38,250	\$ 38,250
Capital Outlay	\$ -	\$ -	\$ -
	<u>\$ 398,992</u>	<u>\$ 513,438</u>	<u>\$ 485,654</u>
Secondary			
Salaries & Fringe Benefits	\$ 291,668	\$ 281,839	\$ 272,709
Purchased Services	\$ 2,285	\$ 6,375	\$ 6,375
Other Charges	\$ 1,583	\$ 2,400	\$ 2,400
Materials & Supplies	\$ 51,054	\$ 46,600	\$ 46,600
Capital Outlay	\$ -	\$ -	\$ -
	<u>\$ 346,590</u>	<u>\$ 337,214</u>	<u>\$ 328,084</u>
Total Media Services	<u><u>\$ 745,582</u></u>	<u><u>\$ 850,652</u></u>	<u><u>\$ 813,738</u></u>

**Accomack County Public Schools
2008 - 2009 Adopted Operating Budget
Operating Expenditures
Instruction**

Media Services - continued

Purpose: Media Services encompasses activities concerned with the use of all teaching and learning resources, including hardware, and content materials in the library / media centers. Educational media are defined as any devices, content materials, methods, or experiences used for teaching and learning purposes. These include printed and non-printed sensory materials. This budget category also includes selecting, acquiring, cataloging and circulating printed, audio and visual material. It also involves scheduling library use by student and staff.

Comments: Included in this category are the Media Allocations given to each school, and the compensation and related employee benefits for all Librarians and Library Assistants. The media allotment for schools is set at \$12.50 for each high school student and \$10 for all other students.

Staffing: The following personnel are budgeted under Media Services:

Elementary:		
Librarians	6.5	
Secondary:		
Library Coordinator	0.2	
Librarians	3.5	
Library Aides	<u>2</u>	
Total		<u><u>12.2</u></u>

**Accomack County Public Schools
2008 - 2009 Adopted Operating Budget
Operating Expenditures
Instruction**

Office of the Principal

	Actual 2006 - 2007 Expenditures	Adopted 2007 - 2008 Budget	Adopted 2008 - 2009 Budget
Elementary			
Salaries & Fringe Benefits	\$ 1,456,871	\$ 1,654,030	\$ 1,711,017
Purchased Services	\$ 2,596	\$ 6,700	\$ 6,700
Other Charges	\$ 40,415	\$ 53,526	\$ 53,526
Materials & Supplies	\$ 73,970	\$ 74,000	\$ 74,000
Capital Outlay	\$ 5,314	\$ 4,000	\$ 4,000
	<u>\$ 1,579,166</u>	<u>\$ 1,792,256</u>	<u>\$ 1,849,243</u>
Secondary			
Regular Programs			
Salaries & Fringe Benefits	\$ 1,117,778	\$ 1,196,500	\$ 1,243,207
Purchased Services	\$ 65,841	\$ 64,550	\$ 64,550
Other Charges	\$ 59,048	\$ 66,233	\$ 66,233
Materials & Supplies	\$ 62,107	\$ 52,500	\$ 52,500
Capital Outlay	\$ 6,300	\$ 2,500	\$ 2,500
	<u>\$ 1,311,074</u>	<u>\$ 1,382,283</u>	<u>\$ 1,428,990</u>
Vocational Programs			
Salaries & Fringe Benefits	\$ 84,013	\$ 87,000	\$ 90,634
Purchased Services	\$ -	\$ -	\$ -
Other Charges	\$ 1,407	\$ 1,100	\$ 1,100
Materials & Supplies	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
	<u>\$ 85,420</u>	<u>\$ 88,100</u>	<u>\$ 91,734</u>
Total Secondary	<u>\$ 1,396,494</u>	<u>\$ 1,470,383</u>	<u>\$ 1,520,724</u>
Total Office of the Principal	<u>\$ 2,975,660</u>	<u>\$ 3,262,639</u>	<u>\$ 3,369,967</u>
Total Instruction	<u>\$ 31,966,257</u>	<u>\$ 33,305,112</u>	<u>\$ 34,088,259</u>

**Accomack County Public Schools
2008 - 2009 Adopted Operating Budget
Operating Expenditures
Instruction**

Office of the Principal - continued

Purpose: Office of the Principal includes those activities concerned with the direction and management of a particular school. These school administration services include the activities performed by the principal and their assistants while they supervise all operations of the school, evaluate staff members of the school, assign duties to staff members, supervise and maintain the records of the school, and coordinate school instructional activities. These activities also include the work of the clerical staff in support of the teaching and administrative duties.

Comments: Elementary is defined as grades K - 7 and secondary as grades 8 - 12. Included in this category are all school supplemental office allotments which are used to operate the office throughout the school year.

Staffing: The following personnel are budgeted under Office of the Principal:

Elementary:	
Principals	7.2
Assistant Principals	7
Clerical	12.9
Secondary:	
Regular Principals	3.8
Assistant Principals	6
Clerical	<u>7.1</u>
Total	<u><u>44</u></u>

**ADMINISTRATION, ATTENDANCE &
HEALTH**



Achieving Today...Succeeding Tomorrow

**2008 - 2009
School Board
Operating Budget**

**Accomack County Public Schools
2008 - 2009 Adopted Operating Budget
Operating Expenditures
Administration, Attendance & Health**

II. Administration, Attendance & Health

- A. Board Services**
- B. Executive Administrative Services**
- C. Personnel Services**
- D. Fiscal Services**
- E. Attendance Services**
- F. Health Services**
- G. Psychological Services**
- H. Speech & Audiology Services**

**Accomack County Public Schools
2008 - 2009 Adopted Operating Budget
Operating Expenditures
Administration, Attendance & Health**

II. Administration, Attendance & Health

Administration

Board Services

	Actual 2006 - 2007 Expenditures	Adopted 2007 - 2008 Budget	Adopted 2008 - 2009 Budget
Salaries & Fringe Benefits	\$ 28,960	\$ 29,419	\$ 29,419
Purchased Services	\$ 3,482	\$ 10,250	\$ 10,250
Other Charges	\$ 5,351	\$ 17,268	\$ 17,268
Materials & Supplies	\$ 10,598	\$ 1,200	\$ 1,200
Capital Outlay	\$ -	\$ -	\$ -
	\$ 48,391	\$ 58,137	\$ 58,137

Purpose: The Board Services budget accounts for activities connected with directing and managing the general operation of the Local Educational Agency. This appointed body has been created by State law and vested with responsibilities for educational activities in a given administrative unit.

Comments: Included in this category is all Board travel and convention fees.

Staffing: Board Members

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**Accomack County Public Schools
2008 - 2009 Adopted Operating Budget
Operating Expenditures
Administration, Attendance & Health**

Executive Administrative Services

	Actual 2006 - 2007 Expenditures	Adopted 2007 - 2008 Budget	Adopted 2008 - 2009 Budget
Salaries & Fringe Benefits	\$ 252,981	\$ 277,027	\$ 287,333
Purchased Services	\$ 14,433	\$ 73,850	\$ 73,850
Other Charges	\$ 100,573	\$ 49,673	\$ 49,673
Materials & Supplies	\$ 9,885	\$ 11,750	\$ 11,750
Capital Outlay	\$ 15,728	\$ 5,850	\$ 5,850
	\$ 393,600	\$ 418,150	\$ 428,456

Purpose: The Executive Administration budget provides for expenses connected with the overall general administration of or executive responsibility of the school district. It also includes activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to students, staff, and the general public.

Comments: Included in this category are the expenses for the Superintendent and clerical support with the related employee benefits. It also includes legal and bonding fees as well as all telephone charges, duplicating costs and office supplies for the Central Office.

Staffing: The following personnel are budgeted under Executive Administration:

Superintendent	1
Clerical	1
Receptionist	1
Total	<u>3</u>

**Accomack County Public Schools
2008 - 2009 Adopted Operating Budget
Operating Expenditures
Administration, Attendance & Health**

Personnel Services

	Actual 2006 - 2007 Expenditures	Adopted 2007 - 2008 Budget	Adopted 2008 - 2009 Budget
Salaries & Fringe Benefits	\$ 163,896	\$ 185,823	\$ 192,075
Purchased Services	\$ 56,416	\$ 67,500	\$ 67,500
Other Charges	\$ 20,394	\$ 9,957	\$ 9,957
Materials & Supplies	\$ 8,140	\$ 8,350	\$ 8,350
Capital Outlay	\$ -	\$ -	\$ -
	\$ 248,846	\$ 271,630	\$ 277,882

Purpose: The Personnel Services budget includes those activities connected with maintaining an efficient staff for the school division, including recruitment and placement of personnel, salary and benefit administration, record keeping, and other personnel administration activities.

Comments: Included in this category are the expenses of the Assistant Superintendent of Administration & Personnel and clerical support with related employee benefits.

Staffing: The following personnel are budgeted under Personnel Services:

Asst. Supt. of Admin. & Human Resources	1
Clerical	1.4
Total	<u>2</u>

**Accomack County Public Schools
2008 - 2009 Adopted Operating Budget
Operating Expenditures
Administration, Attendance & Health**

Fiscal Services

	Actual 2006 - 2007 Expenditures	Adopted 2007 - 2008 Budget	Adopted 2008 - 2009 Budget
Salaries & Fringe Benefits	\$ 323,814	\$ 326,415	\$ 339,955
Purchased Services	\$ 7,912	\$ 15,000	\$ 15,000
Other Charges	\$ 3,842	\$ 2,820	\$ 2,820
Materials & Supplies	\$ 2,198	\$ 5,500	\$ 5,500
Capital Outlay	\$ -	\$ 5,000	\$ 5,000
	<u>\$ 337,766</u>	<u>\$ 354,735</u>	<u>\$ 368,275</u>

Purpose: The Fiscal Services budget provides for activities concerned with the fiscal operations of the school district. This function includes budgeting, receiving and disbursing funds, financial and property accounting, payroll, insurance, procurement, and fixed asset inventory control.

Comments: Included in this category are the expenses for the Director of Finance as well as all payroll and accounts payable support with related employee benefits. Also included are the costs for auditing the school activity funds.

Staffing: The following personnel are budgeted under Fiscal Services:

Director of Finance	1
Payroll Manager	1
Payroll Clerk	1
Payables Clerks	<u>2</u>
Total	<u><u>5</u></u>

Total Administration	<u><u>\$ 1,028,603</u></u>	<u><u>\$ 1,102,652</u></u>	<u><u>\$ 1,132,750</u></u>
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**Accomack County Public Schools
2008 - 2009 Adopted Operating Budget
Operating Expenditures
Administration, Attendance & Health**

Attendance & Health

Attendance Services

	Actual 2006 - 2007 Expenditures	Adopted 2007 - 2008 Budget	Adopted 2008 - 2009 Budget
Salaries & Fringe Benefits	\$ 127,058	\$ 142,567	\$ 147,480
Purchased Services	\$ -	\$ -	\$ -
Other Charges	\$ 1,488	\$ 1,250	\$ 1,250
Materials & Supplies	\$ 763	\$ 400	\$ 400
Capital Outlay	\$ -	\$ -	\$ -
	\$ 129,309	\$ 144,217	\$ 149,130

Purpose: The Attendance Services budget provides for activities such as promptly identifying non-attendance patterns, promoting improved attitudes toward attendance, analyzing causes of non-attendance, acting early on non-attendance problems, and enforcing compulsory attendance laws.

Comments: Included in this budget are the expenses of the Director of Student Services / Administrative Assistant and clerical support with related employee benefits. The Director is also responsible for all attendance zone appeals, various suspension and expulsion appeals, and attendance policy appeals as well as student discipline matters.

Staffing: The following personnel are budgeted under Attendance Services:

Director of Student Services / Admin Assistant	1
Clerical	0.5
Total	<u>1.5</u>

**Accomack County Public Schools
2008 - 2009 Adopted Operating Budget
Operating Expenditures
Administration, Attendance & Health**

Health Services

	Actual 2006 - 2007 Expenditures	Adopted 2007 - 2008 Budget	Adopted 2008 - 2009 Budget
Salaries & Fringe Benefits	\$ 423,177	\$ 409,137	\$ 427,681
Purchased Services	\$ 23,534	\$ 35,600	\$ 35,600
Other Charges	\$ 14,967	\$ 16,778	\$ 16,778
Materials & Supplies	\$ 16,079	\$ 20,700	\$ 20,700
Capital Outlay	\$ 279	\$ 2,000	\$ 2,000
	\$ 478,036	\$ 484,215	\$ 502,759

Purpose: The Health Services budget includes physical and mental health services which are not direct instruction but provide students with appropriate medical, dental and nursing services. Such activities include health appraisal, including screening for vision, communicable diseases, and hearing deficiencies; screening for psychiatric services, periodic health examination, emergency injury and illness care; and communication with parents and medical officials.

Comments: The Health Services budget includes all medical supplies and personnel required to operate the School Health Clinics. This includes spill kits, disposable gloves and special containers as mandated by OSHA, as well as hazardous waste disposal. Also included in this category are all Hepatitis B vaccines to identified personnel.

Staffing: The following personnel are budgeted under Health Services:

Health Coordinator	1
Registered Nurses	4
Licensed Professional Nurses	6
Clerical	1
Total	<u>12</u>

**Accomack County Public Schools
2008 - 2009 Adopted Operating Budget
Operating Expenditures
Administration, Attendance & Health**

Psychological Services

	Actual 2006 - 2007 Expenditures	Adopted 2007 - 2008 Budget	Adopted 2008 - 2009 Budget
Salaries & Fringe Benefits	\$ 174,143	\$ 287,406	\$ 246,948
Purchased Services	\$ 2,855	\$ 8,000	\$ 8,000
Other Charges	\$ 4,732	\$ 5,072	\$ 5,072
Materials & Supplies	\$ -	\$ 1,150	\$ 1,150
Capital Outlay	\$ -	\$ -	\$ -
	\$ 181,730	\$ 301,628	\$ 261,170

Purpose: The Psychological Services budget includes activities concerned with administering psychological tests and interpreting results; gathering and interpreting information about student behavior; working with other staff members in planning school programs to meet the special needs of students as indicated by psychological tests and behavioral evaluation; and planning and managing a program of psychological services, including psychological counseling for students, staff and parents.

Comments: Included in this budget are the school psychologists with related employee benefits as well as services performed by outside psychologists.

Staffing: The following personnel are budgeted under Psychological Services:

School Psychologists

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**Accomack County Public Schools
2008 - 2009 Adopted Operating Budget
Operating Expenditures
Administration, Attendance & Health**

Speech & Audiology Services

	Actual 2006 - 2007 Expenditures	Adopted 2007 - 2008 Budget	Adopted 2008 - 2009 Budget
Salaries & Fringe Benefits	\$ 351,583	\$ 288,670	\$ 347,671
Purchased Services	\$ 39,474	\$ 90,000	\$ 90,000
Other Charges	\$ 5,040	\$ 3,000	\$ 3,000
Materials & Supplies	\$ -	\$ 2,500	\$ 2,500
Capital Outlay	\$ -	\$ -	\$ -
	\$ 396,097	\$ 384,170	\$ 443,171

Purpose: Speech & Audiology Services include all activities which identify, assess, and treat children with speech, hearing and language impairments.

Comments: Included in this budget are School Speech Therapists with related employee benefits as well as services performed by outside speech therapists.

Staffing: The following personnel are budgeted under Speech & Audiology Services:

Speech Therapists 5

<i>Total Health</i>	\$ 1,055,863	\$ 1,170,013	\$ 1,207,100
<i>Total Attendance & Health</i>	\$ 1,185,172	\$ 1,314,230	\$ 1,356,230
Total Admin, Attendance & Health	\$ 2,213,775	\$ 2,416,882	\$ 2,488,980

PUPIL TRANSPORTATION



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**2008 - 2009
School Board
Operating Budget**

**Accomack County Public Schools
2008 - 2009 Adopted Operating Budget
Operating Expenditures
Pupil Transportation**

III. Pupil Transportation

- A. Management & Direction**
- B. Vehicle Operation**
- C. Vehicle Maintenance**

**Accomack County Public Schools
2008 - 2009 Adopted Operating Budget
Operating Expenditures
Pupil Transportation**

III. Pupil Transportation

	Actual 2006 - 2007 Expenditures	Adopted 2007 - 2008 Budget	Adopted 2008 - 2009 Budget
Management & Direction			
Salaries & Fringe Benefits	\$ 57,980	\$ 57,842	\$ 59,987
Purchased Services	\$ 1,401	\$ 300	\$ 300
Other Charges	\$ 2,683	\$ 1,750	\$ 1,750
Materials & Supplies	\$ 1,789	\$ 950	\$ 950
Capital Outlay	\$ -	\$ -	\$ -
	\$ 63,853	\$ 60,842	\$ 62,987
Vehicle Operation			
Salaries & Fringe Benefits	\$ 1,662,349	\$ 1,733,740	\$ 1,766,694
Purchased Services	\$ 3,701	\$ 9,000	\$ 9,000
Other Charges	\$ 81,316	\$ 90,500	\$ 90,500
Materials & Supplies	\$ 331,381	\$ 313,850	\$ 503,565
Capital Outlay	\$ 143,055	\$ 143,304	\$ 18,304
	\$ 2,221,802	\$ 2,290,394	\$ 2,388,063
Vehicle Maintenance			
Salaries & Fringe Benefits	\$ 291,937	\$ 331,288	\$ 344,344
Purchased Services	\$ 2,621	\$ 7,500	\$ 7,500
Other Charges	\$ 3,456	\$ 7,575	\$ 7,575
Materials & Supplies	\$ 227,087	\$ 135,625	\$ 135,625
Capital Outlay	\$ -	\$ 4,050	\$ 4,050
	\$ 525,101	\$ 486,038	\$ 499,094
Total Pupil Transportation	\$ 2,810,756	\$ 2,837,274	\$ 2,950,144

**Accomack County Public Schools
2008 - 2009 Adopted Operating Budget
Operating Expenditures
Pupil Transportation**

Pupil Transportation - continued

Purpose: Pupil Transportation includes those activities concerned with conveying students to and from school, as provided by State and Federal law. This includes trips between home and school, and trips to school activities. This budget accounts for all activities involved in maintaining student transportation vehicles, including repairing and replacing vehicle parts, cleaning, painting, fueling, insuring, and inspecting vehicles for safety.

Comments: No buses are being recommended for purchase this year. The School Board does maintain a 12 year bus replacement cycle.

Staffing: The following personnel are budgeted under Pupil Transportation:

Supervisor - Pupil Transportation	0.5
Supervisor - Vehicle Maintenance	0.5
Clerical	0.5
Mechanics	5
Bus Drivers	89
Bus Aides	5
	<u>100.5</u>

OPERATIONS & MAINTENANCE



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**2008 - 2009
School Board
Operating Budget**

**Accomack County Public Schools
2008 - 2009 Adopted Operating Budget
Operating Expenditures
Operations & Maintenance**

IV. Operations & Maintenance

- A. Management & Direction**
- B. Building Services**
- C. Grounds Services**
- D. Equipment Services**
- E. Vehicle Services**

**Accomack County Public Schools
2008 - 2009 Adopted Operating Budget
Operating Expenditures
Operations & Maintenance**

IV. Operations & Maintenance

	Actual 2006 - 2007 Expenditures	Adopted 2007 - 2008 Budget	Adopted 2008 - 2009 Budget
Management & Direction			
Salaries & Fringe Benefits	\$ 115,191	\$ 117,418	\$ 122,184
Purchased Services	\$ -	\$ -	\$ -
Other Charges	\$ -	\$ 250	\$ 250
Materials & Supplies	\$ -	\$ 500	\$ 500
Capital Outlay	\$ -	\$ -	\$ -
	<u>\$ 115,191</u>	<u>\$ 118,168</u>	<u>\$ 122,934</u>
Building Services			
Salaries & Fringe Benefits	\$ 1,910,772	\$ 2,006,193	\$ 2,094,216
Purchased Services	\$ 763,525	\$ 480,517	\$ 550,517
Other Charges	\$ 1,884,431	\$ 2,068,000	\$ 2,068,000
Materials & Supplies	\$ 378,594	\$ 358,948	\$ 358,948
Capital Outlay	\$ 94,202	\$ 13,744	\$ 13,744
	<u>\$ 5,031,524</u>	<u>\$ 4,927,402</u>	<u>\$ 5,085,425</u>
Grounds Services			
Salaries & Fringe Benefits	\$ 88,545	\$ 104,512	\$ 108,678
Purchased Services	\$ 122	\$ 2,000	\$ 2,000
Other Charges	\$ -	\$ 1,000	\$ 1,000
Materials & Supplies	\$ 5,874	\$ 22,999	\$ 22,999
Capital Outlay	\$ 15,076	\$ -	\$ -
	<u>\$ 109,617</u>	<u>\$ 130,511</u>	<u>\$ 134,677</u>
Equipment Services			
Salaries & Fringe Benefits	\$ 4,758	\$ 8,497	\$ 8,497
Purchased Services	\$ -	\$ -	\$ -
Other Charges	\$ -	\$ -	\$ -
Materials & Supplies	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ 1,000	\$ 1,000
	<u>\$ 4,758</u>	<u>\$ 9,497</u>	<u>\$ 9,497</u>
Vehicle Services			
Salaries & Fringe Benefits	\$ -	\$ -	\$ -
Purchased Services	\$ 5,493	\$ -	\$ -
Other Charges	\$ 120	\$ -	\$ -
Materials & Supplies	\$ 55,224	\$ 46,500	\$ 46,500
Capital Outlay	\$ 40,469	\$ -	\$ -
	<u>\$ 101,306</u>	<u>\$ 46,500</u>	<u>\$ 46,500</u>
Total Operations & Maintenance	<u><u>\$ 5,362,396</u></u>	<u><u>\$ 5,232,078</u></u>	<u><u>\$ 5,399,033</u></u>

**Accomack County Public Schools
2008 - 2009 Adopted Operating Budget
Operating Expenditures
Operations & Maintenance**

Operations & Maintenance - continued

Purpose: Operations & Maintenance includes those activities involved in directing, managing, and supervising the operation and maintenance of school plant facilities and keeping the physical plant clean and ready for use. This includes the costs of operating the heating, lighting, and ventilating systems, repairing and replacing facilities and equipment, procuring property insurance and maintaining the grounds and service vehicles.

Comments: Included in this budget are all custodial and maintenance staff with related employee benefits.

Staffing: The following personnel are budgeted under Operations & Maintenance:

Facilities Coordinator	1
Supervisor - Custodial Services	1
Clerical	1
Custodians	46
Carpenters	2
Plumber	1
Electrician	1
HVAC Controls Technician	1
HVAC Technician	2
Distribution Truck Driver	1
Maintenance Helpers	1
Grounds Keeper	4

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FOOD SERVICE



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**2008 - 2009
School Board
Operating Budget**

**Accomack County Public Schools
2008 - 2009 Adopted Operating Budget
Operating Expenditures
Food Services**

V. Food Services

	<u>Actual 2006 - 2007 Expenditures</u>	<u>Adopted 2007 - 2008 Budget</u>	<u>Adopted 2008 - 2009 Budget</u>
Salaries & Fringe Benefits	\$ 4,061	\$ -	\$ -
Purchased Services	\$ 1,674	\$ -	\$ -
Other Charges	\$ -	\$ -	\$ -
Materials & Supplies	\$ 535	\$ -	\$ -
Capital Outlay	\$ 23,759	\$ -	\$ -
	<u>\$ 30,029</u>	<u>\$ -</u>	<u>\$ -</u>

Purpose: The main function of Food Services are not included in this operating budget. As required by the Virginia Department of Education, these monies are self-sustaining and accounted for in a separate fund. Expenditures are shown under this category for after-school snacks and other functions which are not in the regular school day as well as capital expenditures for Food Service.

FACILITIES



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**2008 - 2009
School Board
Operating Budget**

**Accomack County Public Schools
2008 - 2009 Adopted Operating Budget
Operating Expenditures
Facilities**

VI. Facilities

	Actual 2006 - 2007 Expenditures	Adopted 2007 - 2008 Budget	Adopted 2008 - 2009 Budget
Building Improvements Service			
Salaries & Fringe Benefits	\$ -	\$ -	\$ -
Purchased Services	\$ -	\$ -	\$ -
Other Charges	\$ -	\$ -	\$ -
Materials & Supplies	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -

Purpose: Facilities include activities concerned with acquiring land or buildings, remodeling or making additions to existing buildings, or constructing new ones. Site improvements are also included in this category.

DEBT SERVICE/FUND TRANSFERS



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**2008 - 2009
School Board
Operating Budget**

**Accomack County Public Schools
2008 - 2009 Adopted Operating Budget
Operating Expenditures
Debt Service & Fund Transfers**

VII. Debt Service & Fund Transfers

	Actual 2006 - 2007 Expenditures	Adopted 2007 - 2008 Budget	Adopted 2008 - 2009 Budget
Debt Service	\$ 81,096	\$ -	\$ -
Fund Transfers	\$ 264,107	\$ 345,000	\$ 275,000
	<u>\$ 345,203</u>	<u>\$ 345,000</u>	<u>\$ 275,000</u>

Purpose: The Debt Service & Fund Transfer budget is designed to account for outlays of government funds that are not properly classified as expenditures, but still require budgetary or account control. Fund Transfers cover transactions which withdraw money from one fund and place it in another without recourse.

Comments: The requested fund transfers represent the local match requirement for specific grants. These transfers are made into the School Operating Grants Fund where grants are accounted for separately.

Total Operating Budget	\$ 42,728,416	\$ 44,136,346	\$ 45,201,416
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