

**County of Accomack, VA
Fiscal Year 2010
Annual Fiscal Plan
Adopted April 20, 2009**



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Wallops Flight
Facility. (NASA
photo)*



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County of Accomack, Virginia

Fiscal Year 2010 Annual Fiscal Plan

TABLE OF CONTENTS

	<u>Page</u>
Distinguished Budget Presentation Award	1
Principal Officers	2
Location Map	3
Organizational Chart	4
Long-Term Vision	5
 Transmittal Section:	
Finance Director’s Message.....	9
Revenues.....	9
Board Directives.....	10
Long-Term Challenges.....	13
 Understanding the Budget Section:	
How to use the County’s Annual Fiscal Plan.....	16
Fund Accounting and Fund Structure	16
Basis of Accounting and Budgeting.....	20
Amending the Budget.....	20
Overview of the Budget and CIP process.....	20
 Budget Calendar Section:	
Budget Calendar.....	24
 Organization Plans and Policies Section:	
Strategic Planning.....	36
Fiscal Policies.....	42
 Significant Budget Assumptions	 48
 Revenue Analysis Section:	
Major Revenue Analysis.....	58

County of Accomack, Virginia

Fiscal Year 2010 Annual Fiscal Plan

TABLE OF CONTENTS

	<u>Page</u>
Financial Summaries Section:	
Where the Money Comes From.....	64
Where the Money Goes.....	64
Budget Summary by Fund.....	65
Revenue & Other Sources Summary.....	66
Expenditures & Other Uses Summary.....	76
Fund Balance Analysis.....	83
Analysis of Significant Changes in Anticipated Fund Balances.....	83
Schedule of Adopted Full-Time Equivalents (FTE).....	85
Analysis of Authorized Positions and Changes in Authorized Full-Time Equivalents.....	89
 Property Tax Rates Section:	
Property Tax Rates Last Ten Fiscal Years.....	92
 Fund Summaries Section:	
General Fund:	
<i>General Government Administration Function:</i>	
Board of Supervisors.....	98
County Administrator.....	99
Legal Services.....	100
Commissioner of the Revenue.....	101
County Assessor.....	102
Treasurer.....	104
Central Accounting.....	105
Risk Management.....	106
Electoral Board.....	107
Registrar.....	108
 <i>Judicial Administration Function:</i>	
Circuit Court.....	109
General District Court.....	110
Chief Magistrate.....	111

County of Accomack, Virginia Fiscal Year 2010 Annual Fiscal Plan

TABLE OF CONTENTS

	<u>Page</u>
Fund Summaries Section (continued):	
General Fund (continued):	
<i>Judicial Administration Function (continued):</i>	
Juvenile & Domestic Relations Court.....	112
Clerk of Circuit Court.....	113
Sheriff (Court Services).....	114
Commissioner of Accounts.....	115
Commonwealth’s Attorney.....	116
Victim & Witness Assistance.....	117
 <i>Public Safety Function:</i>	
Sheriff (Law Enforcement).....	118
Volunteer Fire & Rescue.....	119
Emergency Medical Services.....	120
Sheriff (Jail Operations).....	121
Juvenile Probation.....	122
Community Corrections.....	123
Building & Zoning.....	124
Ordinance Enforcement.....	125
Animal Control.....	126
Regional Animal Control Facility.....	127
Emergency Management.....	128
S.P.C.A. Operating Subsidy.....	129
 <i>Public Works Function:</i>	
Storm Drainage.....	130
Litter Control.....	131
Solid Waste	132
Building & Grounds.....	133
 <i>Health and Welfare Function:</i>	
Health Department Operating Subsidy.....	134
School Based Dental Program.....	135

County of Accomack, Virginia

Fiscal Year 2010 Annual Fiscal Plan

TABLE OF CONTENTS

	<u>Page</u>
Fund Summaries Section (continued):	
General Fund (continued):	
<i>Health and Welfare Function (continued):</i>	
Eastern Shore Community Services Board Operating Subsidy.....	136
Eastern Shore Area Agency on Aging Operating Subsidy.....	137
Tax Relief for the Elderly & Disabled Program.....	138
 <i>Education:</i>	
Eastern Shore Community College Operating Subsidy.....	139
Accomack County School Board Operating Subsidy.....	140
 <i>Parks, Recreation and Cultural:</i>	
Parks and Recreation.....	141
Summer Food Program.....	142
Translator Television.....	143
Docks and Ramps.....	144
Eastern Shore’s Own Art Center Operating Subsidy.....	145
Eastern Shore Public Library Operating Subsidy...	146
 <i>Community Development:</i>	
Accomack-Northampton Planning District Commission Operating Subsidy.....	147
Eastern Shore of Virginia Housing Alliance Operating Subsidy.....	148
Economic Development.....	149
Planning.....	150
Accomack-Northampton Transportation District Commission Operating Subsidy.....	151

County of Accomack, Virginia Fiscal Year 2010 Annual Fiscal Plan

TABLE OF CONTENTS

	<u>Page</u>
Fund Summaries Section (continued):	
General Fund (continued):	
<i>Community Development (continued):</i>	
Eastern Shore Tourism Commission Operating Subsidy.....	152
Chamber of Commerce Operating Subsidy.....	153
Eastern Shore Resource Conservation and Development Council Operating Subsidy.....	154
Eastern Shore Soil and Water Conservation District Operating Subsidy.....	155
Star Transit Operating Subsidy.....	156
Eastern Shore Groundwater Committee Operating Subsidy.....	157
Public Service Authority Operating Subsidy/ County Sewer Department.....	158
Eastern Shore Small Business Development Center Operating Subsidy.....	159
Johnsongrass/Gypsy Moth Program	160
Cooperative Extension Service.....	161
Accomack County Airport Operating Subsidy.....	162
Economic Development Authority of Accomack County Operating Subsidy.....	163
<i>Nondepartmental:</i>	
Contingencies.....	164
<i>Debt Service</i>	165
<i>Other Uses:</i>	
Transfers to the Virginia Public Assistance Special Revenue Fund	166
Transfers to the Comprehensive Youth Services Special Revenue Fund.....	167
Transfers to the Emergency 911 Special Revenue Fund.....	168

County of Accomack, Virginia

Fiscal Year 2010 Annual Fiscal Plan

TABLE OF CONTENTS

	<u>Page</u>
Fund Summaries Section (continued):	
General Fund (continued):	
<i>Other Uses (continued):</i>	
Transfers to the County Capital Projects Fund.....	169
Transfers to the School Debt Service Fund.....	170
Special Revenue Funds:	
Virginia Public Assistance Fund.....	172
Comprehensive Youth Services Fund.....	173
Law Library Fund.....	174
Consolidated Emergency Medical Services Fund....	175
Atlantic District Fire and Rescue Fund.....	176
Metompink District Fire and Rescue Fund.....	177
Lee District Fire and Rescue Fund.....	178
Pungoteague District Fire and Rescue Fund.....	179
Greenbackville/Captain's Cove Mosquito Control Fund.....	180
Drug Seizures Fund.....	181
Fire Programs Fund.....	182
Hazardous Materials Response Fund	183
Emergency 911 Fund.....	184
Rehabilitation Projects Fund.....	185
Capital Project Funds:	
County Capital Projects Fund:	
Summary of Projects Requested and Adopted.....	188
General Government Administration Projects.....	190
Public Works Projects.....	191
Parks, Recreation & Cultural Projects.....	192
Community Development Projects.....	193

County of Accomack, Virginia

Fiscal Year 2010 Annual Fiscal Plan

TABLE OF CONTENTS

	<u>Page</u>
Fund Summaries Section (continued):	
Debt Service Funds:	
School Debt Service Fund.....	196
Enterprise Funds:	
Parks & Recreation Revolving Fund.....	198
Landfill Fund.....	199
Select Component Units:	
Accomack County Airport Commission.....	202
Economic Development Authority of Accomack County.....	203
Capital Improvements Plan (CIP) Section:	
Overview.....	206
Projects by Year.....	207
Statistical Section:	
Miscellaneous Statistics.....	212
Demographic Statistics.....	212
Taxable Assessed Value of Real Property.....	213
Taxable Assessed Value of Personal Property.....	213
Principal Employers.....	214
Ratios of Outstanding Debt by Type.....	215
Details of Long-Term Indebtedness.....	216
Annual Debt Service Requirements.....	217
Debt Policy Compliance:	
Debt Service as a Percentage of Expenditures....	218
10 Year Debt Payout Ratio.....	218
Outstanding Debt as a Percentage of Taxable Value.....	218
Glossary & Acronyms:	
Definitions.....	220
Frequently Used Acronyms and Abbreviations.....	222

County of Accomack, Virginia Fiscal Year 2010 Annual Fiscal Plan

TABLE OF CONTENTS

Appendix:	
Strategic Plan.....	226
School Board Component Unit Adopted Budget.....	237



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**County of Accomack
Virginia**

For the Fiscal Year Beginning

July 1, 2008

Handwritten signature of the President of the GFOA.

President

Handwritten signature of the Executive Director of the GFOA.

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, 2008.

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 2010 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

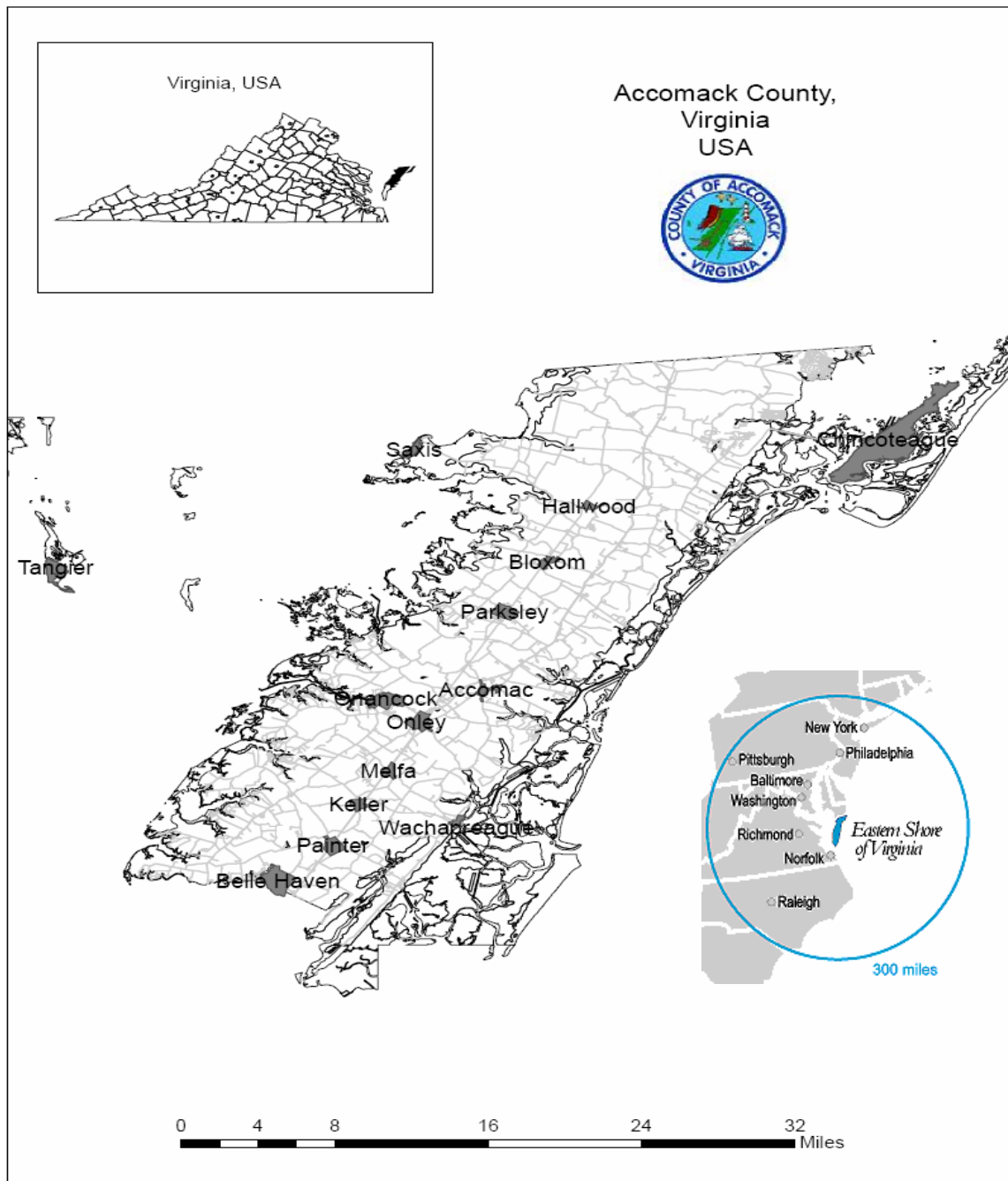
Stephen D. Mallette, Chairperson	Election District 6
Laura Belle Gordy, Vice-Chairperson	Election District 7
Wanda J. Thornton	Election District 1
Ronald S. Wolff	Election District 2
Grayson C. Chesser	Election District 3
Sandra H. Mears	Election District 4
John C. Gray	Election District 5
Donald L. 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
Michael T. Mason, CPA	Director of Finance
Reed M. Ennis	Director of IT & Management Services
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

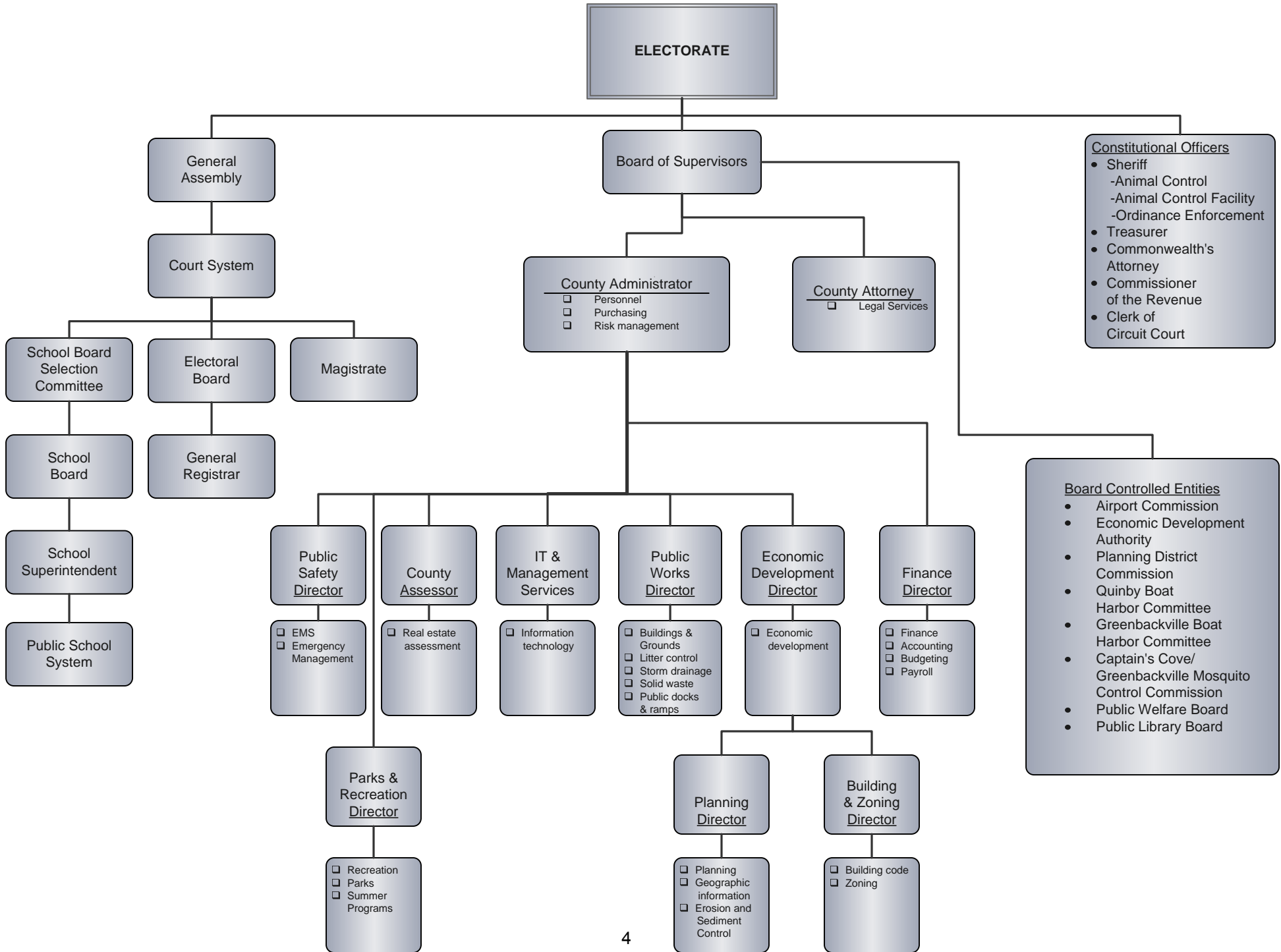


THE COUNTY

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



Michael T. Mason, CPA
Finance Director

COUNTY OF ACCOMACK CENTRAL ACCOUNTING

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

Message from the Finance Director

June 17, 2009

Residents of Accomack County:

I submit to you the Accomack County Annual Fiscal Plan for the period beginning July 1, 2009 and ending June 30, 2010. The initial County Annual Fiscal Plan was proposed to the Accomack County Board of Supervisors on February 26, 2009 and adopted by the Board on April 20, 2009.

The Fiscal Year 2010 Annual Fiscal Plan, also known as the County Budget, totals \$48.1 million which is a decrease of approximately \$1.1 million from the prior fiscal year. Development of the fiscal year 2010 Annual Fiscal Plan was certainly the most difficult in recent decades. The economic conditions in which we developed this Plan found Accomack County in the throes of the worst recession since the Great Depression. Financial failures, gloomy economic forecasts and declining consumer confidence articles were the frequent headlines of any newspaper.

The County is certainly not immune to changes in the national economy. We must face the same economic realities as other larger jurisdictions throughout the Commonwealth despite our small size and isolated geographic location. Declining Commonwealth aid, deteriorating real estate related revenues and slumping sales taxes are problems that all Virginia localities are experiencing in these difficult times. The challenge that every government must answer is to maintain and protect the quality of services that its residents demand and depend on. This budget meets this challenge. It maintains the Board's commitment to provide essential cost effective services to the residents of Accomack County.

This commitment does not come without an increased tax burden on County residents. Real estate tax rates were increased by 7 cents and personal property tax rates were increased by 45 cents per \$100 of assessed value. It should be noted that the County faced a \$4.2 million budget deficit at the beginning of the budget development process and a general fund undesignated fund balance that had been reduced to 1.8% of anticipated revenue. If the County had not taken measures to reduce spending, the projected real estate tax rate increase would have been approximately 12 cents.

REVENUES:

In past budget cycles, the County has relied on growth from existing revenue streams to fund its initiatives as opposed to tax increases. This approach has enabled the County to maintain one of the

lowest real estate tax rates in Virginia for County's of similar makeup and size. It was obvious from day one of the budget development process that this approach would have to be abandoned for Fiscal Year 2010. There was no revenue growth. In fact, total Fiscal Year 2010 revenue, assuming no tax increases, is estimated to be approximately 9.2% less than Fiscal Year 2009 adopted revenue budget. The following Fiscal Year estimated revenues are those particularly hard hit by the recession:

- Sales and use taxes are down 30% from the prior year estimate or \$1.1 million.
- Recordation taxes are down 49% from the prior year estimate or approximately \$218,000.
- Investment income is down \$419,000 or 83% from the prior year estimate.
- Commonwealth aid is down approximately \$736,000. Of this amount, \$456,000 was previously earmarked for school construction and/or school debt service.
- Personal property taxes would have decreased 12% or \$700,000 due to declining NADA values if not for the adopted personal property tax increase.

In addition to these estimated revenue decreases, the Accomack County School Board will receive approximately \$1.6 million less Commonwealth aid in FY10 than in FY09. This decrease in revenue is based on the Commonwealth's projected average daily membership for Accomack schools of 4,887. The School Board will, however, receive \$1.7 million in Federal Stimulus Funds that will offset this loss of Commonwealth aid. It is important to note that Federal Stimulus Funds are only expected to be available for two years (FY10-FY11) and should not be considered to be a long-term solution to decreasing governmental funding.

BOARD DIRECTIVES INCLUDED IN THE ANNUAL FISCAL PLAN:

The Fiscal Year 2010 adopted budget incorporates Board directives as communicated to staff during the development process. These directives are summarized as follows:

- Continue implementation of Strategic Plan initiatives
- Reduce spending
- Reexamine operations and explore opportunities
- Strengthen the County's financial position

A. Board Directive - Continue Implementation of Strategic Plan Initiatives:

The Fiscal Year 2010 Annual Fiscal Plan continues progress towards achieving the goals outlined in the County's Strategic Plan. The Accomack County Strategic Plan is a three year document designed to aid the County in achieving its long-term vision. In tough economic times such as these, the strategic plan is extremely important because financial resources are limited therefore it is critical that the County utilize its resources wisely by directing them towards achieving organizational goals. The Fiscal Year 2010 Annual Fiscal accomplishes this by ensuring that adequate resources have been directed towards the following strategic plan goals:

1. Strategic Plan Goal # 5- Develop an annual real estate assessment schedule to be conducted by staff.

A recent independent study of the County Assessor's department indicated that the office was not sufficiently staffed to perform County-wide real estate assessments as stipulated in the County's Strategic Plan. The adopted Fiscal Year 2010 budget remedies this issue by providing an additional 5 full-time positions for the County Assessor's department. Three of these positions are temporary and two are permanent full-time positions. Both permanent

positions will be filled by mandatory staff transfers from other departments. An existing vacant position will also be filled by in the same manner. An additional \$163,000 has also been approved for other costs associated with the real estate reassessment including additional office space, vehicles, training etc.

2. Strategic Plan Goal # 2- Establish strategically located solid waste convenience centers to improve the efficiency and effectiveness of solid waste collection in the County.

The County plans to begin construction of its sixth solid waste convenience center in Fiscal Year 2010. This convenience center will be strategically located at the southern end of the County. The costs of construction will be funded from bond proceeds remaining from the 2006 bond issue which was dedicated for this purpose. Operating costs associated with this center were budgeted back in Fiscal Year 2008 so no additional budget allocation is needed.

3. Strategic Plan Goal # 3- Develop centralized wastewater treatment capacity in key locations to address economic development and Environmental quality issues.

The adopted annual fiscal plan contains \$100,000 for start-up costs associated with providing wastewater services to key locations in the County. These services are vital if the County is to attract business to the area. There has been much debate as to whether the County should form a Public Service Authority to provide these services or whether these services should be provided by the County's Public Works department. At the time of adoption of the Annual Fiscal Plan, no decision had been made on the form of the entity to deliver these services. The County will continue to move forward towards meeting this goal even though this decision is still pending.

B. Board Directive - Reduce Spending:

Several spending reduction initiatives are included in the adopted Fiscal Year 2010 Annual Fiscal Plan. They are as follows:

1. Debt restructuring plan

Staff worked with the County's financial advisors to devise a plan to restructure three different existing debt obligations. The plan targets general obligation debt issued in 1996 for landfill improvements, lease revenue bonds issued in 2003 for construction of the Social Services office building and in 2006 for waste convenience center construction. Restructuring these obligations will allow for reduced debt service expenditures of approximately \$680,000 per year for the next three years. Long-term debt service costs will be higher as a result of this restructuring but these steps are necessary to relieve excessive financial pressure on the County and its residents in the short-term.

2. Personnel hiring freeze

The personnel hiring freeze imposed in Fiscal Year 2009 will remain in effect. This freeze does not apply to public safety related positions nor does it apply to the County Assessor's department which must have additional staff in order to complete the real estate reassessment dictated in the County's Strategic Plan. It should be noted that although the County Assessor's full-time positions will increase by five in FY10, two of these positions and one existing vacant position will be filled by mandatory staff transfers from other County departments.

3. Reduced health insurance benefits for employees

The County has historically funded the full cost of subscriber-only health insurance coverage for its employees. The fiscal year 2010 budget deviates from this practice by requiring all employees to contribute at least 25% of the cost of health insurance. In addition, the County will no longer offer the Anthem Key Care 10+ plan as its primary health insurance plan. This

plan has been replaced with Anthem Key Care 15 which is an excellent plan however it is less rich in benefits than the previous plan.

4. Temporary furloughs
Temporary furloughs are imposed on all County employees with salaries greater than \$25,000. The number of days furloughed ranges from 2 to 5 days. Employees of Constitutional Officers and the Department of Social Services are exempt from these furloughs as these employees are not directly controlled by the Board of Supervisors.
5. Elimination of 2.5 full-time equivalents and transfer of 3 full-time equivalents
Vacant positions in Building & Zoning, Parks & Recreation and Landfill departments have been eliminated. In addition, a total of 3 full-time positions will be transferred to the County Assessor's department from the following departments:
 - a) Sheriff's department (1 FTE)
 - b) Clerk of Circuit Court (1 FTE)
 - c) Building & Zoning (1 FTE)
6. Operating subsidies for most external governmental entities are reduced by at least 3%.
General Fund operating subsidies for most outside agencies have been reduced by a minimum of 3 percent. Local funding for the Accomack County Health Department and Eastern Shore Public Library has not been reduced. Local funding for the Accomack County School Board has been by \$270,000 or 2%. The reduction in school funding was intended to offset the County's loss of Commonwealth aid designated for payment of school debt service costs.
7. Select County department budgets are reduced by varying amounts.
Across-the-Board departmental budget reductions were initially explored however it was agreed that these type of reductions jeopardized strategic priorities and vital services therefore they were not an appropriate tool to help balance the budget. An analysis of departmental spending was conducted instead. This analysis ultimately identified approximately \$42,000 in department budgets cuts that do not materially impact core services. These reductions are incorporated in the adopted Annual Fiscal Plan.
8. Town tipping fee rebate program reduction
Towns that contract with a private hauler to collect and dispose of their household refuse at County's landfills currently receive a rebate of landfill tipping fees paid indirectly by the Town. The rebate is based on the town's population and estimated per capita waste generation. The Fiscal Year 2010 budget reduces this rebate by 33%. It is the intent of the Board to totally eliminate this program over the next 3 fiscal years.

C. Reexamine Operations and Explore Opportunities:

1. Conduct employee brainstorming sessions
Employee brainstorming suggestions were conducted to gather ideas and suggestions regarding organizational costs savings or revenue enhancements. Over 400 suggestions were received. Some of these suggestions were implemented immediately. Others are scheduled for implementation in Fiscal Year 2010 and still others are in the review stage. Total cost savings or additional revenue from just the Fiscal Year 2010 suggestions will provide an

additional \$94,000 in funding. Details of these suggestions are listed in the *Significant Budget Assumptions Section* of this document.

2. Creation of a budget redevelopment committee

The County has a wealth of knowledge available to it in the form of successful community business leaders. The Board has created a budget redevelopment committee that includes some of these leaders. The mission of this committee is to contribute to the successful delivery and maintenance of a sound operating budget. The Committee's initial tasks include review and comment on the employee brainstorming suggestions mentioned above.

3. Implement semi-annual personal property tax billing

The County currently bills personal property taxes on an annual basis. These taxes are normally due on December 5. The Board adopted a plan to move to semi-annual billing with the first installment due June 5. Implementation of semi-annual billing will result in a one-time revenue windfall of approximately \$1.9 million in Fiscal Year 2010. This revenue will be used to fund one-time capital costs associated with new tax billing software, to replenish the County's "Rainy Day" reserve and to defer a one cent increase in the real estate tax rate until Fiscal Year 2011.

D. Strengthen the County's Financial Position:

1. Implement a plan to replenish the County's Rainy Reserve

Perhaps the major difference between Accomack County and other localities as each embarked on their respective budget development processes was Accomack's weak financial condition. It was evident from the start of that budget process that the County was not financially prepared to continue to weather a recession. At the beginning of fiscal year 2009, the County's undesignated fund balance, also known as the Rainy Day Reserve, had declined to 1.8% of projected General Fund and School Board revenues. A recent independent study of similar sized Virginia localities with similar economic dynamics and service levels indicated an average undesignated fund balance equal to 18% of revenues. The Board recognized the importance of restoring its Rainy Day Fund Reserve and has adopted a plan to build the Reserve to 8% of General Fund and School Board Operating Fund revenue by 2018. Details of this plan can be found in the *Organization Plans & Policies Section* of this document.

2. Adopt a comprehensive set of fiscal policies

Policies that guide financial decisions are vital in any organization. The Board realized that it needed a comprehensive set of policies to guide it in making future financial decisions. Staff responded with a set of policies which the Board adopted in conjunction with the Annual Fiscal Plan. These fiscal policies can be found in the *Organization Plans & Policies Section* of this document.

LONG-TERM CHALLENGES

Although the Fiscal Year 2010 Annual Fiscal Plan has been adopted, there are still a number of long-term budget challenges that are out there on the horizon. We will have to meet these challenges in future budgets so I believe it is important to briefly mention them now as a primer for future discussion (Note: This list is not intended to be all encompassing).

1. Availability of federal stimulus funds and savings from County debt restructuring – Both of these items provided additional funds to help balance the FY10 budget. Unfortunately, the

additional revenue from the stimulus funds is only available for two fiscal years and the debt service savings from the restructuring will last for only three fiscal years. The County will have to plan accordingly to fill the budget gaps that will be created once these funds no longer exist.

2. Elimination of leased office space – The County has long since outgrown its Administration Complex. We are now leasing four different buildings in the greater Accomac area just to accommodate existing staff. Construction of additional office space will need to be explored.
3. Post-employment health care costs - The County provides post-employment health insurance benefits to eligible employees at retirement. The costs associated with this benefit have been handled on a pay-as-you-go basis. As our workforce ages, these costs will continue to increase. The County will need to explore setting aside funds for these future costs and/or changes in benefit eligibility requirements so that we can manage the financial implications that this benefit will likely create.
4. Teacher salary disparity – The starting teacher salary in Accomack County ranks 122nd out of 132 jurisdictions in the Commonwealth. The Board of Supervisors, School Board and the Community will need to examine this issue and address it accordingly.
5. Continue to pursue performance measurement and management - We are in the first stages of changing our organization's management philosophy. Performance measurement allows management to better understand the results their programs are producing by tracking key indicators of performance. Performance measurement takes this to the next level by incorporating these indicators or measures into day-to-day decisions that drive planning, personnel assessment, process improvements and budget. The County will need to continue down this road if we seek to focus and improve on the Board's and Community's desired results.
6. Disposal of residential and commercial waste – The County's South landfill will no longer be able to accept waste after 12/31/2012. Although the North Landfill has sufficient capacity to continue accepting waste well beyond this date, the County still needs to explore other waste disposal options to ensure that it is providing the most cost effective services possible.

CONCLUSION:

I would like to thank the Board of Supervisors for their hard work and guidance throughout the budget development process. I would also like to recognize the hard work and sacrifices of the County's dedicated employees who continue to provide quality services in these challenging times.

While this budget maintains the Board's commitment to provide essential cost effective services to residents, it is not the end of the budget cycle. The budget process will continue as we respond to changing economic conditions that will require us to make tough choices during the coming months and as we begin planning for future budgets. I am confident that with Board's leadership and the dedicated staff that we have, we will be able to overcome any challenges that may await us in the future.



Michael T. Mason, CPA
Accomack County Director of Finance



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Understanding the Budget Section

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.
Message from the Finance Director	An overview of significant budget issues and priorities.
Organization Plans and Policies	Provides a review of the factors that guide budget decisions. Strategic plans and financial practices are covered.
Significant Budget Assumptions	All material budget assumptions used in preparation of the budget are discussed.
Revenue Analysis Section	Analysis of the County’s major revenues.
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

Understanding the Budget Section

used to maintain and operate the general government; however, a portion is also transferred to other funds principally to fund debt service requirements. Expenditures include, among other things, those for general government, judicial, public safety, public works, health and welfare, the local share of public education, parks, recreation and cultural, and community development. The County maintains only one General Fund.

Special Revenue Funds

Special revenue funds are used to account for resources 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.

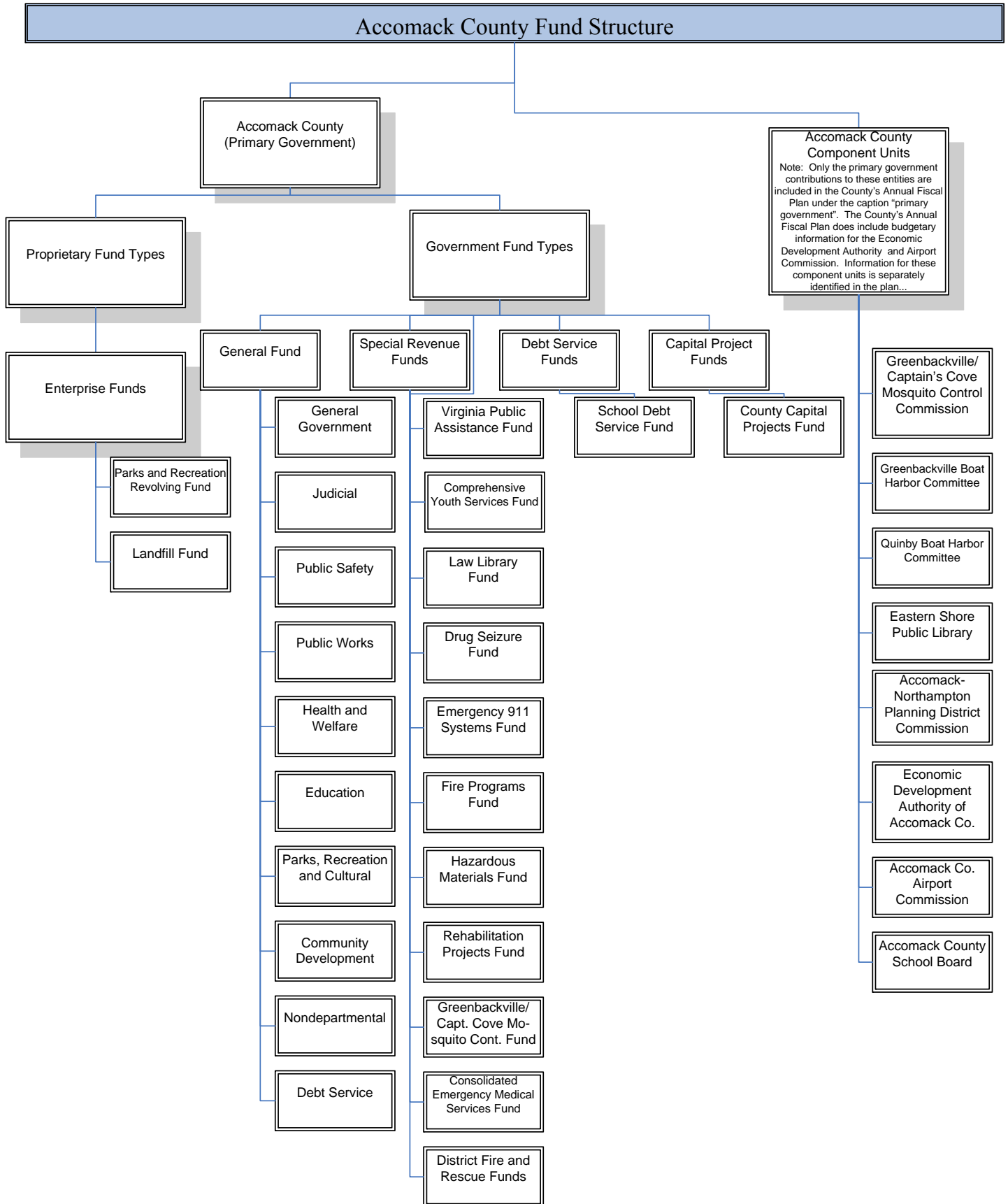
Proprietary Fund Types

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.



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

Understanding the Budget Section

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.



Budget Calendar Section

Fiscal Year 2010 Budget Calendar

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



October 2008

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



November 2008

Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
					1	2
3	4	5	6	7 CIP submissions due to Central Accounting	8	9
10	11	12	13	14	15	16
17 CIP presented to Planning Commission	18	19 Budget call approved by Board of Supervisors	20	21	22	23
24	25 Budget call issued to departments and agencies	26 CIP advertised	27 Holiday	28 Holiday	29	30



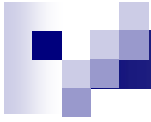
December 2008

Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
1	2	3 CIP Public Hearing-Planning Commission	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20 Budget submission deadline	21
22	23	24 Holiday	25 Holiday	26 Holiday	27	28
29	30	31				



January 2009

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



February 2009

Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
						1
2	3	4 Regular Board meeting	5	6	7	8
9	10	11	12	13	14	15
16 Holiday	17	18 Regular Board meeting	19	20	21	22
23	24	25	26 Present County Administrator's proposed budget	27 Present Budget to Departments and Agencies	28	
<i>Informal School Board request received</i>						

March 2009

Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
						1
2	3	4 Regular Board meeting/ Receive SB Budget	5	6	7	8
9 Budget work session held	10 Proposed tax rates, budget and fee increases ordered published	11 Budget work session held	12 Proposed budget, tax rates & fee increases sent to newspaper/ posted on web site	13	14 Proposed budget, tax rates & fee increases advertised in local newspaper	15
16	17	18 Regular Board meeting	19	20	21	22
23	24	25 Public hearing held on budget	26	27	28	29
30	31	<i>The Code of Virginia requires 7 days between public hearing and budget adoption.</i>				

April 2009

Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
		1 Regular Board meeting/ Budget work session held	2	3	4	5
6	7	8 Budget work session held	9	10	11	12
13	14 Budget work session held	15 Regular Board meeting	16	17	18	19
20 Budget discussion/ Adopted tax rates and budget	21 Final tax bill processing started	22	23	24	25	26
27	28	29	30			



May 2009

Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
				1	2	3
4	5 Mail 1 st installment of real property tax bills	6 Regular Board meeting	7	8	9	10
11	12	13	14	15	16	17
18	19	20 Regular Board meeting	21	22	23	24
25	26	27	28	29	30	31



June 2009

Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
1	2	3 Regular Board meeting	4	5 First installment of real estate taxes due	6	7
8	9	10	11	12	13	14
15	16	17 Regular Board meeting/Adopted CIP	18	19	20	21
22	23	24	25	26	27	28
29	30					



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Organization Plans & Policies Section

STRATEGIC PLANNING

Planning is critical to the success of any organization. Strategic planning is the County’s process for defining its goals and strategies both financial and non-financial. It allows for shared goals which help steer departmental activities towards the goals of the organization as a whole.

In May 2005, the Board of Supervisors adopted a long-term vision and 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 County uses its Strategic Plan to:

- Identify high priority policy and spending initiatives for the County;
- 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;
- Communicate clearly to the public key goals and actions, and promote accountability to the public for those goals and actions.

The Board agreed to review and update the goals and necessary actions of the original Strategic Plan in early 2008.

Both the County’s long-term and short-term planning is dictated by its Strategic 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 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 *Transmittal Section* of this document covers short-term Strategic Plan goals and how they were addressed by the County from a budget perspective.

The purpose of the remainder of this section is to provide a status update on all Strategic Plan goals whether they are financial, non-financial, long-term or short-term. The following goals and actions were extracted from the County’s most recent Strategic Plan.

2008-2011 Strategic Plan Goal	Actions	Department assigned	Status
Adopt the County Comprehensive Plan and ordinances needed to support the Plan.	1. Complete the over-lay district for the Route 13 corridor as recommended in the Route 13/Wallops Island Access Management Study.	Planning	In Process/Presented to the Planning Commission.
	2. Monitor legislative action affecting impact fees and take action when appropriate.	Attorney	Ongoing
	3. Finalize and add the transportation element to the comprehensive plan.	Planning	Complete
	4. Complete revision of the land use plan to reflect desired growth patterns.	Planning	Complete

Organization Plans & Policies Section

2008-2011 Strategic Plan Goal	Actions	Department assigned	Status	
Adopt the County Comprehensive Plan and ordinances needed to support the Plan.	5. Continue revision of zoning ordinance to implement the plan and address growth management, economic development, affordable housing and other concerns. This includes developing guidelines for: a.) Rural Residential Districts b.) Village Development Districts c.) Agricultural Districts d.) Planned Unit Developments e.) General Business Districts f.) Industrial Districts g.) Residential Districts	Planning	In Process/Rural Residential District, Village Dev. District, Agricultural District, Planned Unit Development guidelines presented to the Planning Commission.	
	6. Adopt Prioritized work plan for Item #5, upon Planning Commission's input.	Planning	Complete	
	7. Form an EDA committee to consider business/industrial zoning needs.	Economic Development	Not Started	
	8. Consider an Economic Opportunity Overlay District.	Economic Development	In Process/Early research performed.	
	9. Develop a countywide drainage element to add to the comprehensive plan.	Storm Drainage	In Process	
	10. Adopt the comprehensive plan.	Planning	Complete-Adopted 5/14/08	
	Establish strategically located solid waste convenience centers to improve the efficiency and effectiveness of solid waste collection in the County.	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.	Solid Waste	In process/Five of the seven planned convenience centers have been constructed. Construction of a sixth is expected in FY2010.
		2. Purchase, lease or take other steps to secure appropriate sites as they become available.	Solid Waste	In Process/An option has been secured for the sixth site.
		3. Promote increased recycling in the County.	Solid Waste	Ongoing/The County's recycling rate is currently 21.9 % increasing each of the last four years.

Organization Plans & Policies Section

2008-2011 Strategic Plan Goal	Actions	Department assigned	Status
Develop centralized wastewater treatment capacity in key locations to address economic development and environmental quality concerns.	1. Review, revise as appropriate, and adopt recommendations of the Blue Ribbon Committee.	New County Dept. or PSA	Completed/Blue Ribbon and Utility Cost Committee reports have been presented to the Board of Supervisors.
	2. Work with NASA & other partners to identify the most appropriate way to govern and manage wastewater treatment capacity.	New County Dept. or PSA	In Process/Agreement in place.
	3. Use the information in the feasibility studies to pursue funding to support engineering and construction of the proposed new facilities.	New County Dept. or PSA	In Process/Start-up funds included in FY10 Adopted Budget
	4. Based on the results of the feasibility studies, identify service area boundaries.	New County Dept. or PSA	In Process/Central Accomack and Wallops Research Park service areas have been defined.
	5. Initiate preliminary engineering for the new facilities.	New County Dept. or PSA	Not started
	6. Adopt local laws and procedures related to hook-up and use of the new facilities.	New County Dept. or PSA	Not started
	7. Complete implementation of the plan to make utilities available where desired.	New County Dept. or PSA	Not started
Expand the Capital Improvement Program (CIP) for the County to include education, and update it annually.	1. Incorporate educational capital improvements into the CIP.	Central Accounting	Complete/School Board projects included in the County CIP.
	2. Incorporate library services capital improvements into the CIP.	Central Accounting	Complete/Library projects included in the County CIP.
	3. Use the "wish list" to guide any potential proffers.	Central Accounting	Ongoing
	4. Use the CIP to guide capital spending decisions.	Central Accounting	Complete
Develop an annual real estate assessment schedule to be conducted by staff.	1. Incorporate public comments into recommended changes in how the assessment is conducted.	County Assessor	In-Process
	2. Complete the Hillman staffing study.	County Assessor	Complete
	3. Complete the Hillman service/cost options study.	County Assessor	Complete
	4. Implement the assessment plan.	County Assessor	In Process/Reassessment scheduled for 2010

Organization Plans & Policies Section

2008-2011 Strategic Plan Goal	Actions	Department assigned	Status
Continue to integrate the goals and actions of the strategic plan into budgeting, staffing, performance review, and other planning and decision-making as appropriate.	1. Integrate the goals and actions of the strategy into budget priorities and determine budget implications of actions.	Central Accounting	Ongoing/Strategic plan goals were incorporated into the FY10 Annual Fiscal Plan.
	2. Set staff performance standards based on the Board's strategic priorities and use these in conducting annual performance reviews.	County Administrator	In Process/Staff retreat to discuss performance management and budgeting recently held.
	3. Communicate performance goals to those boards and commissions whose activities are tied to the budget.	County Administrator	Not Started
	4. Document service levels and benchmark measures for Agencies, Constitutional Officers and Departments for budget purposes.	County Administrator	In Process/Staff retreat to discuss performance management and budgeting recently held.
	5. Conduct an annual review of progress towards implementing the strategic plan that incorporates Board and staff performance assessments.	County Administrator	In Process/Staff retreat to discuss performance management and budgeting recently held.
	6. Make changes to the plan needed.	County Administrator	On-going
Improve surface and ground water quality on the Seaside.	1. Review the Chesapeake Bay Act for elements of water protection appropriate for Seaside areas.	Planning	Completed
	2. Adopt elements of the Act and other water quality improvement measures that support this goal.	Planning	Completed/The applicability of the Chesapeake Bay Preservation Act has been expanded to all unincorporated areas of the County.

Organization Plans & Policies Section

2008-2011 Strategic Plan Goal	Actions	Department assigned	Status
Provide comprehensive, equitable fire and emergency management services throughout the County.	1. Establish dialogue and facilitate appreciative inquiry process with volunteers and others with goal of developing a merged Fire and EMS system.	Emergency Medical Services	Completed/Facilitated meeting has been held.
	2. Convene a citizen-based task force including volunteers to review the Report and examine 24-hour paid coverage, compensation and recognition for volunteers, costs of and payment for service, including pros and cons of a flat tax, provisions for paying for fire and EMS services in comprehensive and equitable manner.	Emergency Medical Services	On Hold
	3. Consider LEOS and other benefits and incentives for paid and volunteer members.	Emergency Medical Services	On Hold/Awaiting available funds.
	4. Secure a repeater at the North end	Emergency Medical Services	In Process/Options currently being evaluated.
Increase the availability of quality affordable housing.	1. Explore means within the County authority to increase quality affordable housing, including 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 and use of county tax and zoning policies to lower housing costs through market-based incentives.	Economic Development	In Process/Housing report currently underway.
	2. Engage the Housing Authority, Habitat for Humanity, and other relevant organizations concerning ways of increasing quality affordable housing.	Economic Development	Not Started

Organization Plans & Policies Section

2008-2011 Strategic Plan Goal	Actions	Department assigned	Status
Promote concern for a sense of place and quality of life.	1. Review ordinances and enforcement for effectiveness in controlling abandoned or illegal use of vehicles, houses and travel trailers.	County Attorney	In Process
	2. Develop a program for reducing litter and trash including the following potential elements: <ol style="list-style-type: none"> 1. Offer two clean-up days per year with waived tipping fees; 2. Promote the Adopt-a-Highway program; 3. Promote voluntary school-based education; 4. Consider a citizen incentive program to reward clean-up efforts; 5. Enhance the roadside pick-up program for probationers. 	Solid Waste	In Process/Two County-wide clean-up days have been established. There are currently 48 probationers assigned to roadside pickup through the County's Assign-A-Highway Program.
	3. Consider an ordinance for new construction including signage, landscaping/buffers, and lighting.	Planning	In Process/Included in Route 13 over-lay district presented to Planning Commission.
	4. Consider "Garden Market" area between Melfa and Accomac for enhanced placemaking zoning, increased housing densities and economic opportunities.	n/a	Not Started.

FISCAL POLICIES

A. OPERATING BUDGET POLICIES

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

B. CAPITAL IMPROVEMENT BUDGET POLICIES

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

Organization Plans & Policies Section

B. CAPITAL IMPROVEMENT BUDGET POLICIES-continued

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

C. DEBT POLICIES

1. The County will confine long-term borrowing to capital improvements or projects that cannot be financed from current revenues except where approved justification is provided.
2. When the County finances capital improvements or other projects by issuing bonds or entering into capital leases, it will repay the debt within a period not to exceed the expected useful life of the project.
3. The County will plan its debt issuances such that it will maintain compliance with its adopted guidelines. The Constitution of Virginia and the Public Finance Act of 1991 provide the authority for a County to issue general obligation debt secured solely by the pledge of its full faith and credit. A County may also issue debt secured solely by a specific revenue source. Unlike Virginia cities and towns, there is no state law that imposes a limitation on the amount of debt a County can issue therefore it is up to the County to set its own policies. The County's debt policy is guided by the debt ratio guidelines listed below.
4. The County will comply with the following debt ratios guidelines:
 - a) Net debt as a percentage of estimated taxable value should not exceed 2.5%.
 - b) The ratio of debt service expenditures as a percent of governmental fund expenditures should not exceed 12%.
 - c) The County intends to maintain its 10 year tax-supported debt and lease payout ratio at or above 55%.

5. Target debt ratios will be annually calculated and included in the *Statistical Section* of the annual fiscal plan.
6. The County's goal is to budget an amount of equity (pay-as-you-go) funding for capital projects that eliminates the need to finance small capital expenditures. The County will develop a plan that designates a percentage of General Fund revenues (less obligated transfers) for this purpose beginning with the FY2011 budget.
7. The County will not use long-term debt for current operations.
8. The County will retire tax anticipation debt annually.

D. REVENUE POLICIES

1. The County will try to maintain a diversified and stable revenue system to shelter it from short-run fluctuations in any one revenue source.
2. The County will estimate its annual revenues by an objective, analytical process.

Organization Plans & Policies Section

D. REVENUE POLICIES -continued

3. The County will maintain sound appraisal procedures to keep property values current. Property will be assessed at 100% of full market value.
4. The year-to-year increase of actual revenue from the property tax will be kept as low as practicable. Reassessments will be made of all property at least every two years.
5. The County will follow an aggressive policy of collecting property tax revenues.
6. The County will establish all user charges and fees at a level related to the cost of providing the services.
7. The County will set fees and user charges for each enterprise fund such as the Landfill Fund at a level that fully supports the total direct and indirect cost of the activity.
8. The County should routinely identify intergovernmental aid funding possibilities. However, before applying for and accepting intergovernmental aid, the County will assess the merits of a particular program as if it were funded with local tax dollars. Local tax dollars will not be used to make up for losses of intergovernmental aid without first reviewing the program and its merits.

E. RESERVE POLICIES

1. The County will budget a contingency reserve to pay for needs caused by unforeseen emergencies, including unanticipated expenditures of a nonrecurring nature, or to meet unexpected small increases in service delivery costs. This reserve will be maintained at 0.5% of total General Fund budgeted expenditures and other uses (transfers).
2. The County will maintain a "Rainy Day" reserve in the General Fund to meet unexpected revenue shortfalls or financial emergencies. The County's goal is to maintain this "Rainy Day" reserve at an amount equal to no less than 8% of budgeted governmental funds' net operating revenues by the end of fiscal year 2018. Governmental funds' net operating revenue includes total general fund revenue plus total component unit school board general operating revenue. In order to achieve the 8% "Rainy Day" reserve funding level by fiscal year 2018, the County will appropriate to fund balance each year the amounts set forth in the table below:

Fiscal Year	Real estate tax dedicated to "Rainy Day" Reserve ¹	Annual Appropriation Required	General Fund Balance Reserved for "Rainy Days" ²	Projected General Fund & School Operating Fund Revenues	Fund Balance Ratio
2008 (actual)	n/a	n/a	\$ 1,224,828	\$ 67,261,827	1.8%
2009	n/a	\$ 669,172	\$ 1,894,000	\$ 67,261,827	2.8%
2010	0.01	\$ 1,350,000	\$ 3,244,000	\$ 68,607,064	4.7%
2011	0.01	\$ 367,200	\$ 3,611,200	\$ 69,979,205	5.2%
2012	0.01	\$ 374,544	\$ 3,985,744	\$ 71,378,789	5.6%
2013	0.01	\$ 382,035	\$ 4,367,779	\$ 72,806,365	6.0%
2014	0.01	\$ 389,676	\$ 4,757,454	\$ 74,262,492	6.4%
2015	0.01	\$ 397,469	\$ 5,154,924	\$ 75,747,742	6.8%
2016	0.01	\$ 405,418	\$ 5,560,342	\$ 77,262,697	7.2%
2017	0.01	\$ 413,527	\$ 5,973,869	\$ 78,807,951	7.6%
2018	0.01	\$ 421,797	\$ 6,395,666	\$ 80,384,110	8.0%

¹ Assumes value of 1 cent increases 2% annually (current value \$360,000)

² Assumes revenue growth of 2% annually

E. RESERVE POLICIES-continued

At the close of each fiscal year the County will adjust the “Rainy Day” Reserve based on actual fiscal year results by moving such amounts from undesignated fund balance to the General Fund Balance as may be necessary to reach the balances above. It should be noted that the Board of Supervisors has designated revenues derived from one cent of real estate tax rate to be used exclusively for replenishing the “Rainy Day” reserve in addition to the Fiscal Year 2010 revenue windfall associated with implementing semi-annual personal property tax billing.

Use of the “Rainy Day” Reserve may be necessary from time to time to meet unexpected revenue shortfalls or financial emergencies. Appropriations from the “Rainy Day” Reserve require a supermajority vote of the Board of Supervisors. No appropriation of this reserve will occur without prior presentation to the Board of a plan and timeline for replenishing the reserve to its previous level.

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

F. INVESTMENT POLICIES

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

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

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

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

G. ACCOUNTING, AUDITING AND FINANCIAL REPORTING POLICIES

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

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

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

4. An independent public accounting firm will perform an annual audit and will publicly issue a financial opinion.

5. The County will continue to receive the Government Finance Officer’s Association award for excellence in financial reporting for its Comprehensive Annual Financial Report (CAFR).



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Significant Budget Assumptions Section

GENERAL

1. The economic recession will continue with no relief before June 30, 2010.
2. The County will implement the recommendations presented by its financial advisors on 1/14/09. Specifically the County will:
 - a. Restructure three different debt obligations to relieve the financial stress currently being experienced by the County. The County's current undesignated fund balance is extremely low (1.8% of general and school fund revenues) which does not allow for the use of fund balance as a temporary means for financing operating costs. By restructuring its debt, the County will minimize potential tax increases at a time when economic conditions are exerting excessive pressure on the budget of the County and its citizens.
3. The County will implement its plan build undesignated fund balance to 8% of general fund and school fund operating revenues over the course of several years beginning with Fiscal Year 2009. Details of the plan can be found in the *Organizational plans and policies section* of this document.
4. The County will suspend the use of most pay-as-you-go financing as a means for financing General Fund capital purchases in fiscal year 2010. This step is necessary to preserve the County's already thin cash balance.
5. The County will adopt the fiscal policies located in the *Organizational plans and policies section* of this document.
6. The County's real estate tax rates will continue to be among the lowest in the Commonwealth of Virginia.

REVENUES

1. There will be growth of only 1% in the County's total real estate levy per discussions with the County Assessor.
2. The County's collection rate for real estate taxes levied during the fiscal year will be 92%.
3. The County will collect an additional \$350,000 in delinquent real estate taxes over historical averages through the sale of property. To aid in the collection of this amount, Central Accounting will, by 5/31/09, query the tax receivable database and provide the Treasurer with a list of high dollar delinquent accounts that show a clear pattern of delinquency for at least 5 years. The Treasurer will review the list making any changes necessary and forward the revised list to an attorney for sale. The total of the accounts forwarded to the attorney must equal at least \$350,000.
4. Real Estate tax rates will be increased a total of 7 cents and personal property tax rates will be increased a total of 45 cents (See the end of this section for details surrounding this increase).
5. The local assessment ratio as calculated by the State Department of Taxation will decrease from 100% to 89%. This will decrease the real estate tax levy on Public Service Corporations by \$57,931. The *Code of Virginia* requires the local assessment ratio be applied to Public Service Corporation taxable values.

REVENUES (continued)

6. The Personal Property Tax Relief Act (PPTRA) percentage of relief will remain at 51%.
7. The County's collection rate for personal property taxes levied during the fiscal year will be 88%.
8. Personal Property tax rates will be equalized in order to address a 12% reduction in the personal property tax values primarily due to:
 - a. Slumping new car sales (down 37% per analysis of 1/1/09 DMV records)
 - b. Decline in NADA used car values
 - c. Economic fearFailure to equalize the rate would result in a loss of approximately \$700,000 in personal property tax revenue. It should be noted that machinery and tools and business tangible property values will be impacted by the rate change. Equalization will result in a tax rate increase of 40 cents spread between the general fund, school debt fund, Consolidated EMS fund, and Fire/Rescue funds.
9. Mobile home tax revenue will decrease by approximately 50% from fiscal year 2008 actual revenue. The driving factor for this decrease is the reduction in the real estate tax rate as a result of the fiscal year 2009 tax rate equalization calculation. Mobile Home tax rates are tied to the real estate rate thus if the real estate rate is reduced so is the mobile home rate.
10. Sales tax revenue will not exceed the FY09 revised sales tax estimate falling short of FY08 collections by 13% or 30% of the adopted 2009 budget. The sales tax estimate does not incorporate any additional sales tax revenue from the opening of the County's first Wal-Mart scheduled to open in spring of 2010.
11. Recordation taxes will decrease to approximately 57% of FY08 actual collections. This has been the average for the last 4 months. This equates to a 49% reduction from the FY09 adopted budget.
12. Land use application fees will be increased from \$25 to \$200 generating an additional \$30,000.
13. Investment income will decrease by approximately 47% from the actual revenue earned in fiscal year 2008 due primarily due to a decrease in cash and cash equivalents. Total general fund investment income in fiscal year 2008 was approximately \$153,000. Total estimated in fiscal year 2010 is \$81,000.
14. County charges for EMS services will be eliminated as a result of the agreement with the Onancock and Onley Volunteer Fire and Rescue Companies. This results in a loss of approximately \$220,000 annually although some of this revenue loss will be recouped in the short-term through the fire and rescue diminishing funding formula.

REVENUES (continued)

15. The County will bill personal property taxes on a semi-annual basis as opposed to an annual basis. This billing change will result in a one-time revenue windfall of approximately \$2 million. In order to bill semi-annually, the County must purchase new tax billing software. Funding for this software will come from this one-time windfall. Semi-annual billing will also enable the County to levy a vehicle license fee on the first installment of personal property tax. This vehicle license fee will replace the current motor vehicle decal fee which is sold primarily over-the-counter in the Treasurer's office. Lines to purchase the motor vehicle decals typically stretch outside the County Administration building at peak times. The replacement of this tax with the vehicle license fee will greatly improve customer service. There is a temporary reduction in decal related revenues as a result of moving to a vehicle license fee. The current decal is effective until 4/14/10. The vehicle license fee will be assessed on a calendar year beginning 1/1/10. In the year of implementation, taxpayers will receive a credit of 25% of the fee because they have in effect already paid for 3 months of the year by purchasing the motor vehicle decal.
16. County landfills will receive 42,767 tons of billable waste.
17. The landfill tipping fees will remain at \$66 per ton.
18. The aid to locality reductions adopted by the Commonwealth for fiscal year 2009 will become permanent in fiscal year 2010. This will result in a loss of \$225,285 in Commonwealth aid.
19. The Commonwealth's budget reduction plan proposed by Governor Kaine on 12/17/08 will be adopted by the General Assembly. The impact of this plan on the County is as follows:
 - a. Shared expense reimbursements associated with Compensation Board employees will remain level despite early efforts to reduce this aid 7-10%. A 7-10% reduction would have resulted in a revenue loss of approximately \$285,000.
 - b. Excess clerk fees will decrease by \$55,000 based on changes to Commonwealth fee distribution policy coupled with an overall reduction in transfer fees.
 - c. Commonwealth education funding previously earmarked for school construction/debt service will be eliminated. A loss of \$456,000 annually.
 - d. Grant funding for the following programs will be reduced or eliminated:
 - i. State & Local Hospitalization Program
 - ii. General Relief Program

EXPENDITURES

1. The personnel hiring freeze instituted in FY09 will remain in effect. Public Safety and Assessment related positions are excluded from this freeze.
 - a. The adopted Assessor's office personnel budget includes 2 additional permanent full-time FTE and 3 non-permanent full-time FTE. There are currently 2 positions already vacant in the Assessor's office. These additional permanent full-time positions bring the total permanent vacant positions in the department to 4 (3 Appraisers/1 Administrative Assistant). The adopted budget fills 3 of the vacant full-time positions by transferring existing staff from other departments saving approximately \$127,000 annually. The vacated positions will be defunded once the transfer takes place. The Assessor's office will also have access to an internal clerical administration pool should additional data entry needs exceed assigned resources. These additional staff are essential to meeting the Board Strategic plan goal of developing an annual real estate assessment schedule.
2. County employees and Commonwealth employees supported in part by County funds will not receive any cost of living increases.
3. The following vacant positions will be defunded and removed from the Schedule of Approved Full-Time Equivalent (FTE).
 - a. Recreation Specialist – Parks & Recreation Department (1 FTE) (\$40,358)
 - b. Code Enforcement Officer – Building & Zoning Department (.5 FTE) (\$8,037)
 - c. Heavy Equipment Operator – Landfill Operations (1 FTE) (\$39,870)
4. Temporary furloughs will be imposed on all County employees according to the following table saving approximately \$58,000 (\$39,000 General Fund):
 - a. Employees with annual salaries \$25,000 or less will not be furloughed.
 - b. Employees with annual salaries over \$25,000 but less than \$40,000 will be required to take 2 days of unpaid leave (.8% reduction in gross income).
 - c. Employees with annual salaries \$40,000 or more will be required to take 4 days of unpaid leave (1.5% reduction in gross income).
5. Employee health insurance benefit cost will be reduced by changing allowable plans, prescription coverage, and employee match. The following table summarizes these changes:
 - Key Care 10+ replaced with Key Care 15+
 - 25% employee match required for single subscriber coverage. No employee match previously required.
 - No employer contributions towards the additional cost of dependent care.
 - Prescription drug card changed from \$8/15/30 to \$10/30/50.
 - A typical employee with single subscriber coverage will pay \$78 out-of-pocket per month assuming employee is enrolled in the County's Section 125 plan. This translates into a reduction in take home pay of over 5% for an employee with an annual salary of \$25,000.
6. Unemployment insurance expenditures will increase by 9.1% per notification from the Virginia Employment Commission (.33% to 36%).

Significant Budget Assumptions

EXPENDITURES-continued

7. Retirement related expenditures will increase by \$112,000 or 15.8%. Our latest actuarial valuation received from VRS **projects** a 12.4% increase in our required annual contribution rate. According to VRS in a telephone conversation on 1/30/09, the **actual** contribution rates may be higher because of poor returns on investments for the current fiscal year. We have elected to add an additional 3.4% to our estimate as a result of this information (7.62% to 8.83%).
8. Worker's Compensation expenditures will increase by \$63,000 or 38% as a result of experience modifier increases and a projected 5% increase in rates.
9. The following cost saving suggestions from employees will be implemented:
 - a. Convenience Center days of operation will be reduced from 7 days per week to 6 days per week (Savings of \$35,347 per year once all planned convenience centers are open).
 - b. Convenience Center operating hours will be reduced by one hour per day (6am-7am) (Savings of \$17,713 per year once all planned convenience centers are open).
 - c. Residential waste tipping fee exemption decreased from 400lbs to 200lbs (\$41,000 annual savings).
 - d. The Savageville/Coalkiln green box sites will be closed (\$7,500 annual savings).
10. Approximately \$831,236 of general funds will be saved as a result of addressing the School Debt structural imbalance via a school debt tax increase. See the tax rates section below for more information.
11. Funding for most outside agencies will be reduced a minimum of 3%. The exceptions are the Health Department, School Board and Public Library. Agencies affected are as follows:

<u>Entity/Agency:</u>	<u>Reduction</u>
Social Services	\$ 21,116
E911 Commission	3,023
Planning District Commission	112
Community Services Board	4,175
School Dental Program	154
HRC	285
TDC	207
Tourism Commission	5,456
ESAAA/CAA	570
SPCA	29
Eastern Shore Community College	1,259
R. C. & D. Council	1,292
Soil & Water Conservation District	1,802
ESO (local funding completely eliminated)	4,750
Star Transit	4,296
E.S. Groundwater Committee	8,748
Small Business Development Center	143
Johnsongrass/Gypsy Moth Program	943
Cooperative Extension Agency	10,915
Southeastern RCAP (completely eliminated)	950
Total	\$ 70,225

Significant Budget Assumptions

EXPENDITURES-continued

12. Funding for the following select County departments has been reduced:

<u>Department:</u>	<u>Reduction</u>
County Administrator	\$ 1,446
IT & Management	5,037
Accounting/Finance	1,147
Registrar	195
Circuit Court	837
General District Court	308
Chief Magistrate	51
Juv & Domestic Relations Court	422
Commissioner of Accounts	7
Ordinance Enforcement	273
Regional Animal Control Facility	1,309
Storm Drainage	3,305
Solid Waste-Operations	353
Solid Waste-Wattsville	16,078
Parks & Recreation	837
Economic Development	678
Water Projects	4,607
Airport contribution	5,384
Total	<u>\$ 42,274</u>

13. The Town Tipping Fee Rebate Program will be reduced by 33% saving \$66,657 per year.

14. The School Board local funding will be reduced by \$270,000 to partially replace loss of Commonwealth aid designated for school debt service.

15. The County Assessor's and Sheriff's budget requests will be granted.

- a. The adopted budget contains an additional \$270,891 to develop an annual real property assessment schedule which is goal number 5 in the County's Strategic Plan. Most of the additional personnel costs associated with this initiative have been funded by mandatory staff transfers (See item 1 on the preceding page).
- b. The adopted budget also contains an additional \$202,246 for the Sheriff's department to address increasing inmate care costs.

16. Capital expenditures totaling \$156,967 will be made for new landfill equipment.

17. Capital expenditures of \$246,989 will be made for new tax billing software that will enable the County to bill personal property taxes semiannually.

18. Capital expenditures totaling \$100,000 for start-up costs associated with a Public Service Authority or County Water & Sewer Department will be made. The entity responsible for future wastewater service delivery in Accomack County had not been determined at the time the annual fiscal plan was adopted.

EXPENDITURES-continued

19. Short-term debt service costs will be reduced by \$680,316 as a result of the debt restructuring mentioned in this section.
20. A revenue anticipation note will be issued by the County to alleviate cash flow problems expected in October 2009. An additional \$30,000 has been budgeted for interest expenditures associated with this debt based on a borrowing of \$2,000,000 at an interest rate of 6%.

TAX RATES

1. The following tax rate increases have been adopted:
 - a. **An additional 7 cents has been added to the real estate tax rate. It is comprised of:**
 - i. **Two cent increase to the Consolidated EMS tax rates.** One cent of this increase was projected last fiscal year. The remaining once cent increase is due to the loss of EMS charges for services as stipulated in the County's agreement with Onley and Onancock Volunteer Fire & Rescue Companies. *Another 1 cent increase is projected for fiscal year 2012 assuming the same service level.*
 - ii. **Two cent increase to School Debt Service tax rate.** This increase addresses the loss of Commonwealth aid and the "structural imbalance" referred to in our financial advisors recent presentation. This structural imbalance associated with the School Debt Service Fund refers to the fact that significant general funds have been transferred to cover school debt service expenditures without any increase in general fund revenues. Addressing the structural imbalance will free up approximately \$831,236 in general funds. *It should be noted that an additional 2cent increase is projected in fiscal year 2011 to fully eliminate the structural imbalance.*
 - iii. **Three cents to the General Fund tax rate with one cent of this increase reserved for replenishing the County "Rainy Day" Reserve.** *See the Organization Plans & Policies section for details on the plan to replenish the County's Rainy Day Reserve to an 8% of governmental funds net operating revenue.*
 - b. **An additional 45 cents has been added to the personal property tax rate. It is comprised of:**
 - i. **Forty cent rate increase to equalize personal property taxes.** This increase addresses the loss of 12% in taxable value referred to earlier in this section.
 - ii. **Five cent rate increase to adequately fund the Consolidated EMS Fund and School Debt Fund** per above.

IMPACT OF TAX INCREASE **TYPICAL EXAMPLES**

Example 1: Impact of 45 cent Personal Property Tax Increase on Joe Plumber

Assumption: Vehicle Taxable Value declines 12% from previous year.

Given:

District: Lee

Prior Year Vehicle Value: \$16,000

Current Year Vehicle Value: 14,080

Calculations:

Prior Year Taxes: \$16,000 value / 100 x \$3.27 Rate x (100%-51% PPTRA) = **\$256**

Current Year Taxes: \$14,080 value / 100 x \$3.72 Rate x (100%-51% PPTRA) = **\$256**

Example 2: Impact of 45 cent Personal Property Tax Increase on Joan Plumber

Assumption: Vehicle Taxable Value declines 3% from previous year.

Given:

District: Lee

Prior Year Vehicle Value: \$16,000

Current Year Vehicle Value: \$15,360

Calculations:

Prior Year Taxes: \$16,000 value / 100 x \$3.27 Rate x (100%-51% PPTRA) = **\$256**

Current Year Taxes: \$15,360 value / 100 x \$3.72 Rate x (100%-51% PPTRA) = **\$279**

Example 3: Impact of 7 cent Real Estate Tax Increase on Bob Businessman

Assumption: Real Property Value unchanged from prior year.

Given:

District: Lee

Prior Year Property Value: \$180,000

Current Year Property Value: \$180,000

Calculations:

Prior Year Taxes: \$180,000 value / 100 x \$.35 Rate = **\$630**

Current Year Taxes: \$180,000 value / 100 x \$.42 Rate = **\$756**



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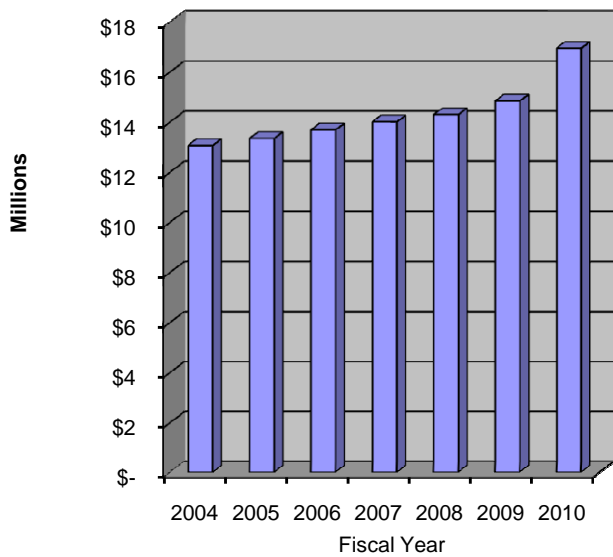
Revenue Analysis Section

Major Revenue Analysis

The following major revenue sources represent approximately 86% of total revenue for all appropriated funds. Each major revenue source is accompanied by a graph illustrating both actual revenue (2004-2008) and estimated revenue (2009-2010). 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 35% of all estimated revenue for FY10. New construction analysis and delinquency rates are the primary factors that guide this revenue estimate. The FY2010 estimate is based on a current collection rate of 92% and growth of 1% in taxable value. The growth rate of 1% was obtained from the Department of Assessment. The FY2010 estimate also takes into account the reduction of approximately \$300,000 in total levy which was realized in FY09 as a result of Board of Equalization adjustments and land use taxation implications and an additional \$350,000 in delinquent collections.

% change from prior fiscal year revised budget

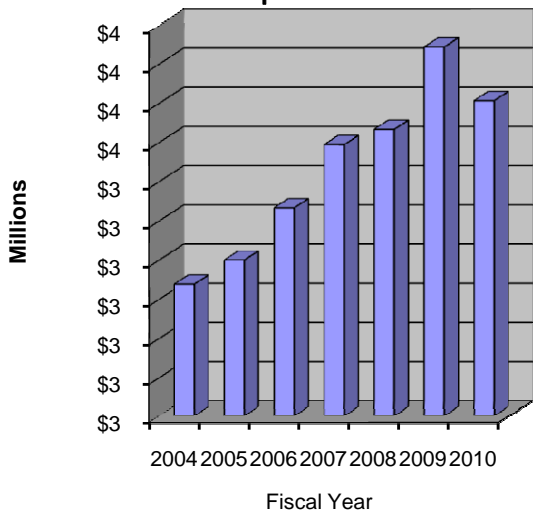
14%

Fiscal Year 2010 Tax Rates:

The County's real estate tax rate varies by taxing district. For a ten year comparison of individual district tax rates, see the *Property Tax Rates Section* of this document. A tax increase of 7 cents was adopted in all taxing districts except Chincoteague which saw only a 5 cent increase. Chincoteague provides funds its own fire and rescue therefore it's residents are not taxed for these services by the County. One cent of the tax increases has been dedicated to replenishing the County Rainy Day Reserve.

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 2010 revenues. Reimbursements are estimated by applying Commonwealth reimbursement formulas to estimated expenditures or to estimated inmate days. This estimate includes a general reduction in Commonwealth aid imposed by the General Assembly totaling approximately \$225,000.

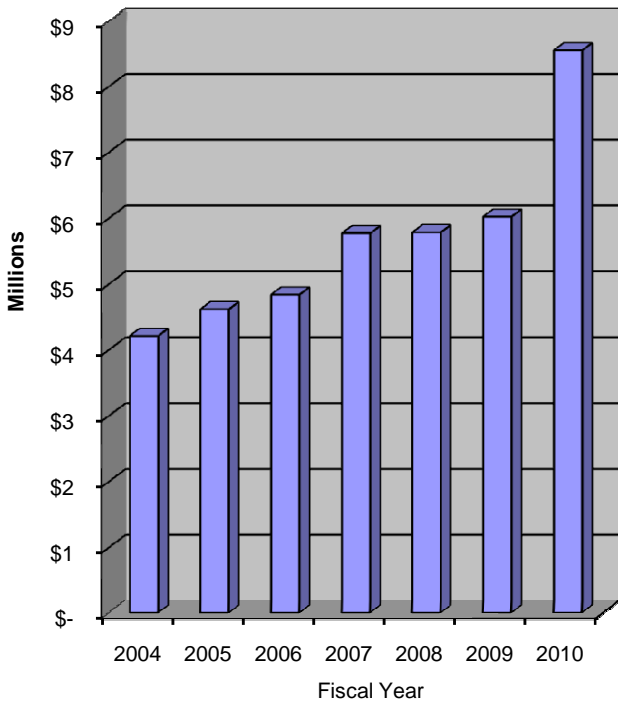
% change from prior fiscal year revised budget

-4%

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 18% of all estimated revenue for FY10. Trend analysis coupled with an analysis of DMV records and delinquency rates are the primary tools used to estimate this revenue. The FY10 estimate is based on a current collection rate of 88% and a reduction in taxable value of 12%. The 12% reduction in taxable value was derived from an analysis of 1/1/09 Dept. of Motor Vehicle (DMV) records which indicated the total taxable value of vehicles garaged in Accomack decreased approximately 12% from the previous year. This reduction also takes into account the decline in the number of vehicles added to the tax roll which has decreased 36%. The full impact of the reduction in taxable value has been offset by an increase in the personal property tax rate designed to equalize revenues from the previous year. The large percentage increase from the prior year is attributable to the County's plan to implement new tax billing software that will enable the County to bill for personal property taxes twice a year. Currently, these taxes are billed annually. Semi-annual billing creates a one-time revenue windfall of \$1.9 million. This additional revenue is primarily targeted to replenishing the County's Rainy Day Reserve.

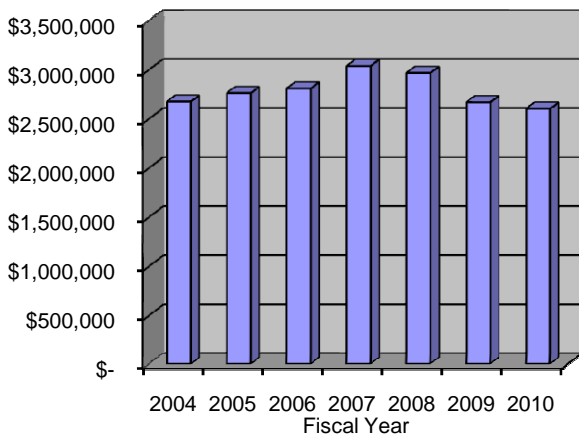
% change from prior fiscal year revised budget
42%

Fiscal Year 2010 Tax Rates and PPTRA tax relief

The County's personal property tax rate varies by taxing district. 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. A tax increase of 45 cents was adopted in order to equalized revenue from the prior year.

Local Sales and Use Taxes

Local Sales and Use Taxes



Discussion:

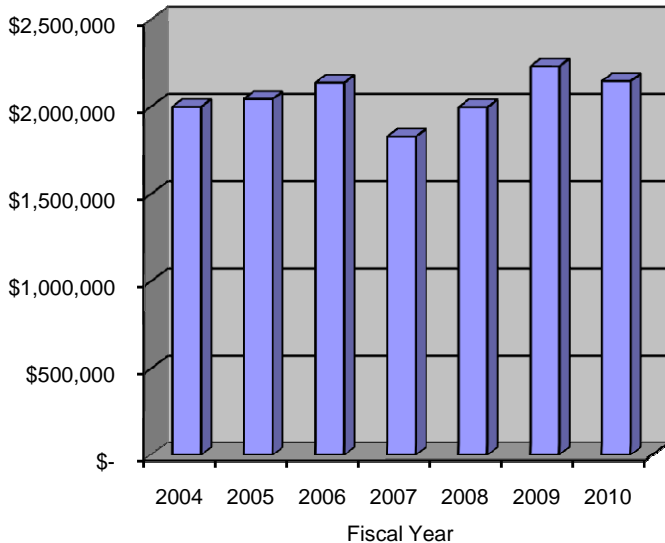
The Commonwealth of Virginia's sales and use tax rate is 5% with 1% remitted back to the jurisdiction from where the tax was collected. Local sales and use taxes have been particularly hard hit by the recession. Actual collections for the 4 months ending 1/31/09 show a decline of 13% in this revenue from FY08. This trend is expected to continue. This revenue estimate does not incorporate any additional sales tax collections resulting from the opening of the County's first Wal-Mart superstore scheduled for Spring 2010. Local sales and use taxes represent approximately 6% of all estimated revenue for fiscal year 2010.

% change from prior fiscal year revised budget
-2%

Major Revenue Analysis-continued

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

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



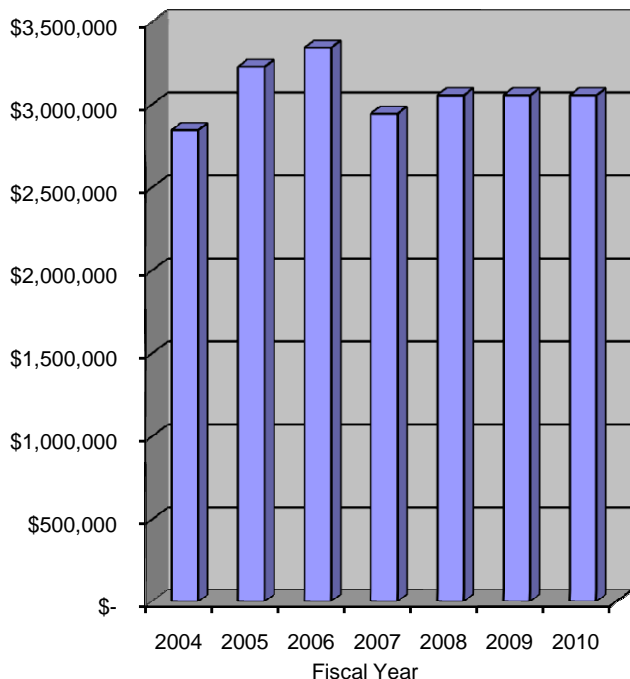
Discussion:

Prior to 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 6% of all estimated revenue for fiscal year 2010. The County primarily uses trend analysis to estimate these taxes. Consumer utility taxes on are based on kilowatts and are trending down slightly from the prior year. The amount of kilowatts used is dependent largely on weather as the County's population has not increased. The introduction of more efficient products may also be contributing to the reduction in kilowatts used.

% change from prior fiscal year revised budget
-4%

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 FY10 estimated revenue.

% change from prior fiscal year revised budget
0%

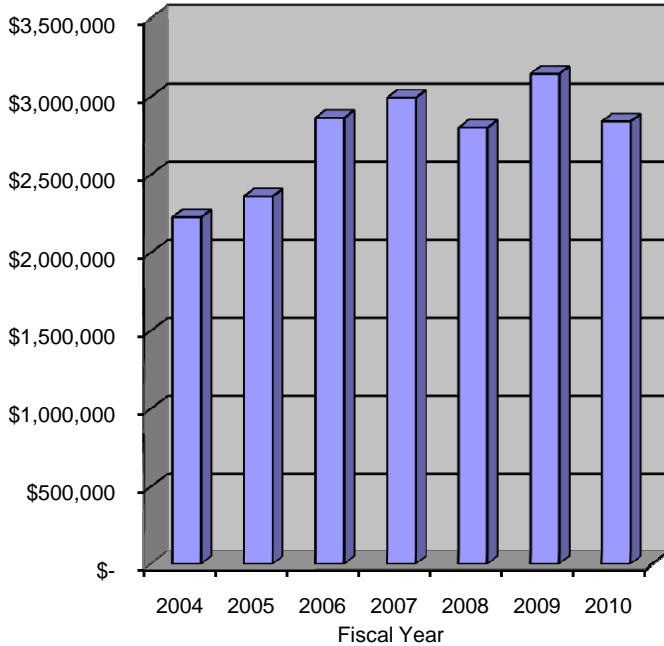
Future Issues:

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.

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 billable waste stream has declined from a high of 53,000 tons in FY08 to an estimated 42,767 tons in FY10. This decrease reflects the loss of waste originating in Northampton County and a general decline in waste overall. Landfill tipping fees represent 6% of all estimated revenue for fiscal year 2010.

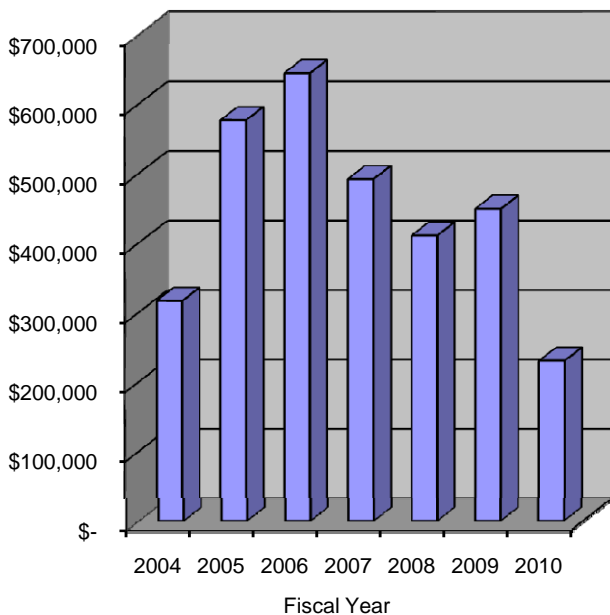
% change from prior fiscal year revised budget
-10%

Fee Increase from prior year

Fees were increased to from \$57.89 to \$66.00 per ton midyear in FY09. No additional increases in the fee were adopted for FY10.

Recordation & Wills Taxes

Recordation & Wills Taxes



Discussion:

Recordation taxes are composed mainly of taxes imposed on the transfer of property. The tax rates are set by the Code of Virginia and collected by the Clerk of Circuit Court. Transfer taxes are impacted highly by both the number of property sales in the County and the FMV of the property sold. Both of these factors have decreased dramatically as a result of the housing slump. Analysis of FY09 collections indicated a reduction of approximately 50% was warranted for this revenue stream.

% change from prior fiscal year revised budget
-49%

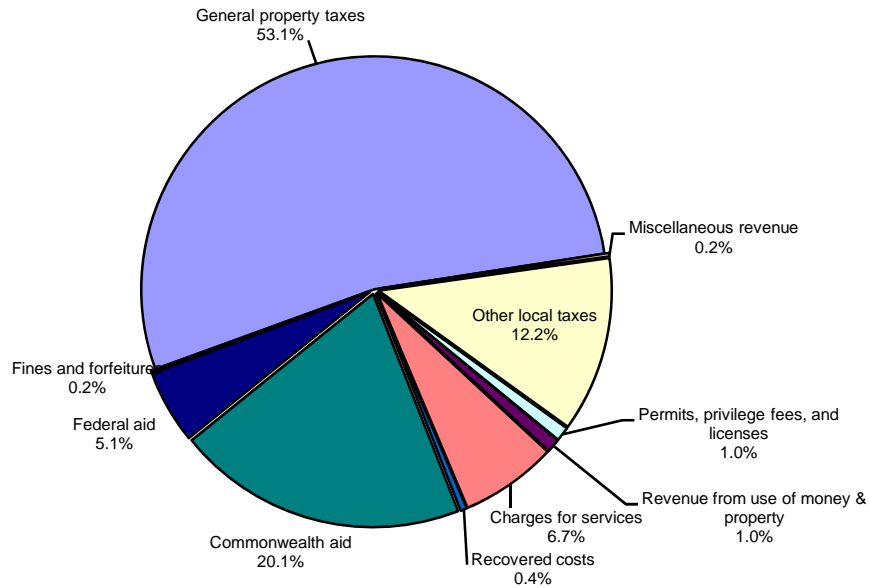


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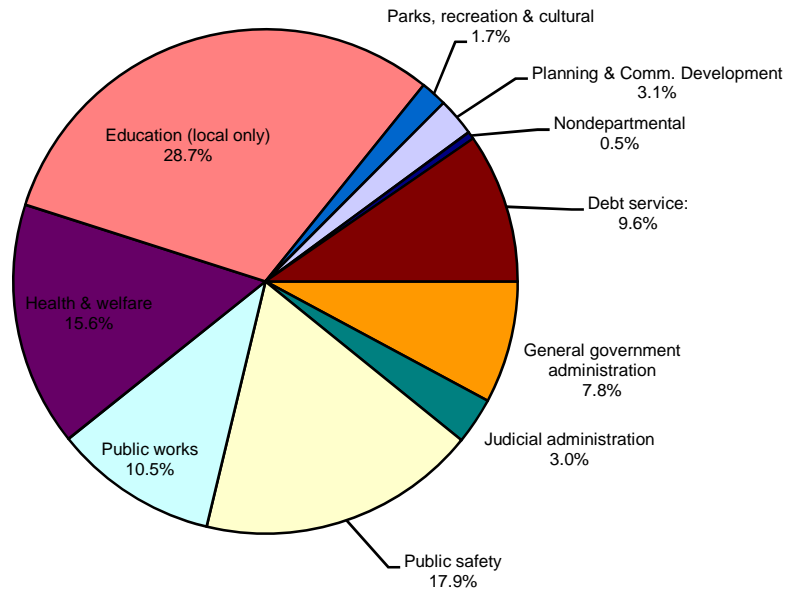
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Financial Summaries Section

**Fiscal Year 2010 Adopted Budget
Where The Money Comes From**



**Fiscal Year 2010 Adopted Budget
Where The Money Goes**



Financial Summaries Section

FY10 Adopted Budget Summary by Fund

Primary Government																			Component Units		
General Fund	Special Revenue Funds										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
Beginning Fund Balance	1,894,000	-	-	-	354,453	-	-	-	-	-	-	167,639	16,000	-	-	894,624	68,993	3,234,077	6,629,786	-	-
Revenues and Other Sources:																					
General property taxes	20,440,605	-	-	-	1,606,470	368,680	128,213	231,506	267,841	61,588	-	-	-	-	-	3,037,234	-	-	26,142,137	-	-
Other local taxes	5,978,212	-	-	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,985,212	-	-
Permits, privilege fees, and licenses	491,060	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	491,060	-	-
Fines and forfeitures	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	75,000	-	-
Revenue from use of money & property	414,540	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	64,862	479,402	51,890	-
Charges for services	394,630	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	79,800	2,841,962	3,316,392	355,370	107,114
Miscellaneous revenue	-	-	109,598	-	-	-	-	-	-	-	6,700	-	-	-	-	-	-	-	116,298	1,100	-
Recovered costs	70,552	-	-	-	134,132	-	-	-	-	-	-	-	-	-	-	-	-	7,000	211,684	-	-
Local government aid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	174,099	36,414
Commonwealth aid	6,684,440	1,448,486	1,621,375	-	48,422	17,612	8,107	10,895	10,342	-	2,000	-	5,000	-	56,199	-	-	-	9,912,878	3,080	-
Federal aid	205,000	2,302,388	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,507,388	-	-
Other financing sources	385,802	682,741	722,076	-	-	-	-	-	-	-	-	-	-	433,494	246,989	290,000	-	-	2,761,102	-	-
Total Revenue and Other Sources	35,139,841	4,433,615	2,453,049	7,000	1,789,024	386,292	136,320	242,401	278,183	61,588	2,000	6,700	5,000	433,494	246,989	3,383,433	79,800	2,913,824	51,998,553	585,539	143,528
Expenditures and Other Uses:																					
General government administration	3,528,630	-	-	-	-	-	-	-	-	-	-	-	-	-	246,989	-	-	-	3,775,619	-	-
Judicial administration	1,432,418	-	-	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,439,418	-	-
Public safety	5,154,433	-	-	-	1,870,485	386,292	136,320	242,401	278,183	61,588	2,000	41,250	21,000	433,494	-	-	-	-	8,627,446	-	-
Public works	3,427,091	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health & welfare	777,740	4,300,794	2,453,049	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,637,112	5,064,203	-	-
Education	14,853,300	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14,853,300	-	-
Parks, recreation & cultural	737,106	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	79,800	-	816,906	-	-
Planning & community development	1,174,364	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,174,364	557,679	143,528
Nondepartmental	168,846	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	63,500	232,346	-	-
Debt service:																					
Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,354,292	-	-	2,354,292	9,600	-
Interest and fiscal charges	313,434	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,871,311	-	79,487	2,264,232	18,260	-
Other uses	2,222,479	132,821	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	405,802	2,761,102	-	-
Total Expenditures and Other Uses	33,789,841	4,433,615	2,453,049	7,000	1,870,485	386,292	136,320	242,401	278,183	61,588	2,000	41,250	21,000	433,494	246,989	4,225,603	79,800	2,185,901	50,894,811	585,539	143,528
Ending Fund Balance	3,244,000	-	-	-	272,992	-	-	-	-	-	-	133,089	-	-	-	52,454	68,993	3,962,000	7,733,528	-	-

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 including the Rainy Day reserve which may be used in emergency situations
 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 future landfill closure and post-closure costs only. Fund balance of the Fire Programs Fund must be used for fire and rescue training/apparatus.

Financial Summaries Section

Revenue and Other Sources Summary

	Actual Fiscal Year 2008	Adopted Budget Fiscal Year 2009	Revised Budget Fiscal Year 2009	Adopted Budget Fiscal Year 2010	Percentage Change From Fiscal Year 2009 to 2010
GENERAL FUND					
General property taxes	16,231,023	17,604,750	17,086,771	20,440,605	16.11%
Real property taxes	9,870,214	10,600,000	10,291,613	11,209,811	5.75%
Public services taxes	431,513	438,000	574,408	557,218	27.22%
Personal property taxes	4,677,856	5,327,000	5,027,000	7,511,326	41.00%
Mobile home taxes	138,571	121,000	75,000	62,500	-48.35%
Machinery & tools taxes	618,343	550,000	550,000	531,000	-3.45%
Penalties - all taxes	253,677	284,375	284,375	284,375	0.00%
Interest - all taxes	240,849	284,375	284,375	284,375	0.00%
Other local taxes	6,716,757	7,636,750	6,511,695	5,978,212	-21.72%
Local sales and use taxes	2,966,467	3,720,750	2,667,695	2,604,006	-30.01%
Telecommunications sales and use taxes	1,077,981	1,065,000	1,065,000	1,065,000	0.00%
Consumers' utility taxes	916,728	1,165,000	1,165,000	1,082,000	-7.12%
Public service license taxes	198,137	-	-	83,000	100.00%
Motor vehicle licenses	551,381	575,000	575,000	284,777	-50.47%
Bank stock taxes	24,441	50,000	30,000	24,000	-52.00%
Recordation and wills taxes	411,526	450,000	398,000	231,429	-48.57%
Hotel and motel room taxes	418,467	453,000	453,000	453,000	0.00%
Mobile telecommunications taxes	-	-	-	-	0.00%
Court filing fees	19,957	20,000	20,000	20,000	0.00%
Court security fees	61,607	67,000	67,000	67,000	0.00%
Business, professional and occupation license taxes	68,715	70,000	70,000	63,000	-10.00%
Other	1,350	1,000	1,000	1,000	0.00%
Permits, privilege fees, and licenses	485,367	517,000	546,438	491,060	-5.02%
Animal licenses	7,787	9,000	9,000	7,000	-22.22%
Zoning permits	48,165	30,000	30,375	35,000	16.67%
Building permits	264,099	300,000	368,438	300,000	0.00%
Erosion & sediment control permits	42,266	60,000	40,500	40,500	-32.50%
Health department permits	90,963	100,000	70,000	60,000	-40.00%
Franchise licenses	2,830	-	-	-	0.00%
Land use application fees	8,100	6,000	16,000	36,000	500.00%
Other	21,157	12,000	12,125	12,560	4.67%
Fines and forfeitures	81,648	50,000	70,000	75,000	50.00%
Revenue from use of money & property	487,065	833,332	483,332	414,540	-50.26%
From use of money	153,138	500,000	150,000	81,000	-83.80%
From use of property	333,927	333,332	333,332	333,540	0.06%
Charges for services	500,903	450,338	412,338	394,630	-12.37%
For public safety	72,247	56,105	56,105	56,605	0.89%
For judicial administration	44,592	70,000	32,000	15,500	-77.86%
For general government administration	266,061	233,100	233,100	237,100	1.72%
For public works	93,003	91,133	91,133	85,425	-6.26%
For health and welfare	25,000	-	-	-	0.00%
For community development	-	-	-	-	0.00%
Miscellaneous revenue	35,792	-	367,861	-	0.00%

Financial Summaries Section

Revenue and Other Sources Summary

	Actual Fiscal Year 2008	Adopted Budget Fiscal Year 2009	Revised Budget Fiscal Year 2009	Adopted Budget Fiscal Year 2010	Percentage Change From Fiscal Year 2009 to 2010
GENERAL FUND-CONTINUED					
Recovered costs	205,431	72,453	83,765	70,552	-2.62%
For judicial administration	18,132	16,702	16,702	18,044	8.03%
For public works	8,682	3,000	3,000	3,000	0.00%
For general government administration	92,479	20,000	20,000	15,800	-21.00%
For health & welfare	-	-	-	-	0.00%
For community development	-	-	-	-	0.00%
For public safety	32,810	32,751	32,751	33,708	2.92%
Other	53,328	-	11,312	-	0.00%
Commonwealth aid	7,196,251	6,895,726	6,846,895	6,684,440	-3.06%
ABC profits	-	-	-	-	0.00%
Wine taxes	-	-	-	-	0.00%
Motor vehicle carrier's tax	6,458	7,000	7,000	7,000	0.00%
Rolling stock tax	3,719	2,000	2,000	3,000	50.00%
Mobile home titling tax	122,732	80,000	80,000	80,000	0.00%
Tax on deeds	103,059	71,071	105,838	80,000	12.56%
Personal property tax relief	2,902,985	2,904,000	2,904,000	2,904,000	0.00%
Commonwealth Attorney shared expenditures	305,465	316,170	334,765	335,078	5.98%
Sheriff shared expenditures	2,316,626	2,631,766	2,532,867	2,612,282	-0.74%
Commissioner of Revenue shared expenditures	108,084	123,768	122,182	119,787	-3.22%
Treasurer shared expenditures	135,601	141,990	139,374	140,284	-1.20%
Medical Examiner shared expenditures	-	500	500	500	0.00%
Registrar/Electoral Board shared expenditures	67,307	53,270	50,880	47,943	-10.00%
Clerk of Circuit Court shared expenditures	290,150	267,273	270,271	271,851	1.71%
Jail per diems	309,910	290,418	290,718	304,000	4.68%
Aid to locality across-the-board-reduction	-	-	-	(225,285)	-100.00%
Litter prevention program	14,008	-	-	-	0.00%
"Four For Life" program	51,113	-	-	-	0.00%
Criminal juror fees	5,640	4,000	4,000	4,000	0.00%
Abandoned vehicles program	7,000	-	-	-	0.00%
Juvenile crime control program	46,552	-	-	-	0.00%
Victims/Witness assistance program	49,834	-	-	-	0.00%
Community corrections program	87,366	-	-	-	0.00%
Emergency management assistance	-	-	-	-	0.00%
Commission for the arts	-	2,500	2,500	-	-100.00%
Other Commonwealth aid	262,642	-	-	-	0.00%
Federal aid	724,138	200,000	200,000	205,000	2.50%
Payments in lieu of taxes	14,910	15,000	15,000	15,000	0.00%
Chincoteague Refuge revenue sharing	130,235	130,000	130,000	130,000	0.00%
Social services indirect costs	95,190	55,000	55,000	60,000	9.09%
Summer food program	105,075	-	-	-	0.00%
Emergency management assistance	6,782	-	-	-	0.00%
Domestic Preparedness	-	-	-	-	0.00%
FEMA grants	316,697	-	-	-	0.00%
Other Federal aid	55,249	-	-	-	0.00%
Other financing sources	253,948	-	-	385,802	100.00%
Transfers from other funds	253,948	-	-	385,802	100.00%
TOTAL GENERAL FUND	32,918,323	34,260,349	32,609,095	35,139,841	2.57%

Financial Summaries Section

Revenue and Other Sources Summary

	Actual Fiscal Year 2008	Adopted Budget Fiscal Year 2009	Revised Budget Fiscal Year 2009	Adopted Budget Fiscal Year 2010	Percentage Change From Fiscal Year 2009 to 2010
VIRGINIA PUBLIC ASSISTANCE FUND					
Charges for services	-	-	-	-	0.00%
Other	-	-	-	-	0.00%
Commonwealth aid	1,282,967	1,488,632	1,514,217	1,448,486	-2.70%
Welfare related aid	1,282,967	1,488,632	1,514,217	1,448,486	-2.70%
Federal aid	2,112,948	2,250,008	2,252,296	2,302,388	2.33%
Welfare related aid	2,112,948	2,250,008	2,252,296	2,302,388	2.33%
Other financing sources	614,752	703,857	703,857	682,741	-3.00%
Transfer from General Fund	614,752	703,857	703,857	682,741	-3.00%
TOTAL VIRGINIA PUBLIC ASSISTANCE FUND	4,010,667	4,442,497	4,470,370	4,433,615	-0.20%

COMPREHENSIVE YOUTH SERVICES FUND					
Miscellaneous revenue	309,649	109,598	109,598	109,598	0.00%
Grant matching funds from Northampton County/other	309,649	109,598	109,598	109,598	0.00%
Commonwealth aid	2,299,599	1,720,928	1,720,928	1,621,375	-5.78%
Pooled CSA funds	2,084,016	1,552,677	1,552,677	1,552,677	0.00%
CSA administration grant	19,620	19,621	19,621	19,621	0.00%
CSA Trust	97,531	99,069	99,069	-	-100.00%
Teen pregnancy prevention grant	48,588	49,561	49,561	49,077	-0.98%
Healthy families initiative grant	49,844	-	-	-	0.00%
Other financing sources	497,687	623,007	623,007	722,076	15.90%
Transfer from General Fund-Pool Match	446,685	568,595	568,595	568,595	0.00%
Transfer from General Fund-Trust Match	17,772	17,744	17,744	17,744	0.00%
Transfer from General Fund-Admin Match	2,916	2,916	2,916	2,916	0.00%
Transfer from Virginia Public Assistance Fund-TANF	30,314	33,752	33,752	132,821	293.52%
TOTAL COMPREHENSIVE YOUTH SERVICES FUND	3,106,935	2,453,533	2,453,533	2,453,049	-0.02%

LAW LIBRARY FUND					
Other Local taxes	6,948	7,200	7,200	7,000	-2.78%
Court document fees	6,948	7,200	7,200	7,000	-2.78%

Financial Summaries Section

Revenue and Other Sources Summary

	Actual Fiscal Year 2008	Adopted Budget Fiscal Year 2009	Revised Budget Fiscal Year 2009	Adopted Budget Fiscal Year 2010	Percentage Change From Fiscal Year 2009 to 2010
CONSOLIDATED EMERGENCY MEDICAL SERVICES FUND					
General property taxes	1,077,304	1,105,187	1,105,187	1,606,470	45.36%
Real property taxes	895,643	918,187	918,187	1,362,122	48.35%
Public services taxes	48,741	54,000	54,000	89,071	64.95%
Personal property taxes	77,886	88,000	88,000	113,277	28.72%
Mobile home taxes	13,384	14,000	14,000	6,000	-57.14%
Machinery & tools taxes	11,946	9,000	9,000	10,000	11.11%
Penalties - all taxes	15,503	11,000	11,000	13,000	18.18%
Interest - all taxes	14,201	11,000	11,000	13,000	18.18%
Charges for services	204,115	220,000	220,000	-	-100.00%
Charges for emergency medical services	204,115	220,000	220,000	-	-100.00%
Miscellaneous Revenue	162,789	128,215	128,215	134,132	4.61%
Contributions from Fire & Rescue Companies	162,789	128,215	128,215	134,132	4.61%
Other	-	-	-	-	0.00%
Commonwealth aid	48,682	48,422	48,422	48,422	0.00%
Personal property tax relief act	48,682	48,422	48,422	48,422	0.00%
Other financing sources	-	-	-	-	0.00%
Residual equity transfers from District EMS Funds	-	-	-	-	0.00%
TOTAL CONSOLIDATED EMS FUND	1,492,890	1,501,824	1,501,824	1,789,024	19.12%

ATLANTIC DISTRICT FIRE & RESCUE FUND					
General property taxes	378,766	383,000	383,000	368,680	-3.74%
Real property taxes	288,894	295,000	295,000	290,296	-1.59%
Public services taxes	35,452	35,000	35,000	32,325	-7.64%
Personal property taxes	29,933	34,000	34,000	30,059	-11.59%
Mobile home taxes	5,867	5,000	5,000	2,500	-50.00%
Machinery & tools taxes	4,792	5,000	5,000	4,500	-10.00%
Penalties - all taxes	6,297	4,000	4,000	4,000	0.00%
Interest - all taxes	7,531	5,000	5,000	5,000	0.00%
Commonwealth aid	18,095	17,612	17,612	17,612	0.00%
Personal property tax relief act	18,095	17,612	17,612	17,612	0.00%
TOTAL ATLANTIC DISTRICT FIRE & RESCUE FUND	396,861	400,612	400,612	386,292	-3.57%

Financial Summaries Section

Revenue and Other Sources Summary

	Actual Fiscal Year 2008	Adopted Budget Fiscal Year 2009	Revised Budget Fiscal Year 2009	Adopted Budget Fiscal Year 2010	Percentage Change From Fiscal Year 2009 to 2010
METOMPKIN DISTRICT FIRE & RESCUE FUND					
General property taxes	117,269	118,000	118,000	128,213	8.66%
Real property taxes	95,864	96,000	96,000	109,259	13.81%
Public services taxes	2,995	3,000	3,000	3,700	23.33%
Personal property taxes	10,878	13,000	13,000	9,654	-25.74%
Mobile home taxes	2,278	2,000	2,000	1,000	-50.00%
Machinery & tools taxes	984	-	-	600	100.00%
Penalties - all taxes	2,135	2,000	2,000	2,000	0.00%
Interest - all taxes	2,135	2,000	2,000	2,000	0.00%
Commonwealth aid	8,192	8,107	8,107	8,107	0.00%
Personal property tax relief act	8,192	8,107	8,107	8,107	0.00%
TOTAL METOMPKIN DISTRICT FIRE & RESCUE FUND	125,461	126,107	126,107	136,320	8.10%

LEE DISTRICT FIRE & RESCUE FUND					
General property taxes	205,810	227,000	227,000	231,506	1.99%
Real property taxes	169,884	189,000	189,000	198,275	4.91%
Public services taxes	6,132	6,000	6,000	6,896	14.93%
Personal property taxes	18,596	22,000	22,000	16,635	-24.39%
Mobile home taxes	1,696	1,500	1,500	700	-53.33%
Machinery & tools taxes	5,808	5,000	5,000	5,500	10.00%
Penalties - all taxes	2,233	1,000	1,000	1,000	0.00%
Interest - all taxes	1,461	2,500	2,500	2,500	0.00%
Commonwealth aid	10,672	10,895	10,895	10,895	0.00%
Personal property tax relief act	10,672	10,895	10,895	10,895	0.00%
TOTAL LEE DISTRICT FIRE & RESCUE FUND	216,482	237,895	237,895	242,401	1.89%

PUNGOTEAGUE DISTRICT FIRE & RESCUE FUND					
General property taxes	237,857	224,000	224,000	267,841	19.57%
Real property taxes	209,767	195,000	195,000	241,118	23.65%
Public services taxes	3,947	4,000	4,000	5,289	32.23%
Personal property taxes	16,372	18,000	18,000	15,384	-14.53%
Mobile home taxes	1,994	2,000	2,000	900	-55.00%
Machinery & tools taxes	168	-	-	150	100.00%
Penalties - all taxes	3,213	2,500	2,500	2,500	0.00%
Interest - all taxes	2,396	2,500	2,500	2,500	0.00%
Commonwealth aid	10,395	10,342	10,342	10,342	0.00%
Personal property tax relief act	10,395	10,342	10,342	10,342	0.00%
TOTAL PUNGOTEAGUE DISTRICT FIRE/RESCUE FUND	248,252	234,342	234,342	278,183	18.71%

Financial Summaries Section

Revenue and Other Sources Summary

	Actual Fiscal Year 2008	Adopted Budget Fiscal Year 2009	Revised Budget Fiscal Year 2009	Adopted Budget Fiscal Year 2010	Percentage Change From Fiscal Year 2009 to 2010
GREENBACKVILLE/CAPTAINS COVE MOSQUITO CONTROL FUND					
General property taxes	58,081	48,500	48,500	61,588	26.99%
Real property taxes	56,257	45,000	45,000	60,588	34.64%
Penalties - all taxes	780	3,500	3,500	1,000	-71.43%
Interest - all taxes	1,044	-	-	-	0.00%
DRUG SEIZURES FUND					
Commonwealth aid	14,504	2,000	2,000	2,000	0.00%
Proceeds from sale of seized assets	14,504	2,000	2,000	2,000	0.00%
FIRE PROGRAMS FUND					
Revenue from use of money and property	210	-	-	-	0.00%
Interest	210	-	-	-	0.00%
Miscellaneous Revenue	14,074	6,700	6,700	6,700	0.00%
Contributions	374	-	-	-	0.00%
From Northampton County	13,700	6,700	6,700	6,700	0.00%
Commonwealth aid	28,008	40,788	40,788	-	-100.00%
Aid to localities	28,008	40,788	40,788	-	-100.00%
Training center grant	-	-	-	-	0.00%
Other financing sources	-	-	-	-	0.00%
Transfer from General Fund	-	-	-	-	0.00%
TOTAL FIRE PROGRAMS FUND	42,292	47,488	47,488	6,700	-85.89%
HAZARDOUS MATERIALS RESPONSE FUND					
Charges for services	-	-	-	-	0.00%
Response reimbursements	-	-	-	-	0.00%
Commonwealth aid	-	5,000	5,000	5,000	0.00%
Hazardous materials grant	-	5,000	5,000	5,000	0.00%
TOTAL HAZARDOUS MATERIALS RESPONSE FUND	-	5,000	5,000	5,000	0.00%
EMERGENCY 911 FUND					
Other local taxes	246	-	-	-	0.00%
Emergency 911 tax	246	-	-	-	0.00%
Miscellaneous recoveries	-	-	-	-	0.00%
Other financing sources	433,735	436,517	436,517	433,494	-0.69%
Transfer from General Fund	433,735	436,517	436,517	433,494	-0.69%
TOTAL EMERGENCY 911 FUND	433,981	436,517	436,517	433,494	-0.69%

Financial Summaries Section

Revenue and Other Sources Summary

	Actual Fiscal Year 2008	Adopted Budget Fiscal Year 2009	Revised Budget Fiscal Year 2009	Adopted Budget Fiscal Year 2010	Percentage Change From Fiscal Year 2009 to 2010
REHABILITATION PROJECTS FUND					
Revenue from use of money and property	103	-	-	-	0.00%
Interest	103	-	-	-	0.00%
Miscellaneous recoveries	20,347	-	-	-	0.00%
Miscellaneous revenue	20,347	-	-	-	0.00%
Federal aid	390,933	-	-	-	0.00%
Community development block grants	390,933	-	-	-	0.00%
Other financing sources	3,800	-	-	-	0.00%
Transfer from General Fund	3,800	-	-	-	0.00%
TOTAL REHABILITATION PROJECTS FUND	415,183	-	-	-	0.00%

COUNTY CAPITAL PROJECTS FUND					
Revenue from use of money and property	99,892	-	-	-	0.00%
Investment earnings	99,892	-	-	-	0.00%
Miscellaneous	109,553	-	-	-	0.00%
Northampton County matching funds	9,789	-	-	-	0.00%
From Quinby Boat Harbor Committee	98,125	-	-	-	0.00%
Sale of Real Estate	-	-	-	-	0.00%
Other	1,639	-	-	-	0.00%
Commonwealth aid	42,011	-	-	-	0.00%
Other	42,011	-	-	-	0.00%
Interest rate subsidy		-	-	-	0.00%
Other financing sources	1,081,324	819,201	759,137	246,989	-69.85%
Proceeds from indebtedness	-	-	-	-	0.00%
Transfers from General Fund	1,081,324	819,201	759,137	246,989	-69.85%
TOTAL COUNTY CAPITAL PROJECTS FUND	1,332,780	819,201	759,137	246,989	-69.85%

Financial Summaries Section

Revenue and Other Sources Summary

	Actual Fiscal Year 2008	Adopted Budget Fiscal Year 2009	Revised Budget Fiscal Year 2009	Adopted Budget Fiscal Year 2010	Percentage Change From Fiscal Year 2009 to 2010
SCHOOL DEBT SERVICE FUND					
General property taxes	2,383,359	2,476,000	2,476,000	3,037,234	22.67%
Real property taxes	2,095,563	2,180,000	2,180,000	2,659,045	21.97%
Public services taxes	93,608	100,000	100,000	132,059	32.06%
Personal property taxes	91,034	96,000	96,000	160,630	67.32%
Mobile home taxes	30,406	30,000	30,000	15,000	-50.00%
Machinery & tools taxes	11,968	10,000	10,000	10,500	5.00%
Penalties - all taxes	32,712	30,000	30,000	30,000	0.00%
Interest - all taxes	28,068	30,000	30,000	30,000	0.00%
Miscellaneous	-	138,820	138,820	-	-100.00%
VPSA debt service credit	-	-	-	-	0.00%
From Accomack County School Board	-	138,820	138,820	-	-100.00%
Commonwealth aid	521,872	516,199	516,199	56,199	-89.11%
Personal property tax relief act	56,187	56,199	56,199	56,199	0.00%
Lottery funds	295,000	295,000	295,000	-	-100.00%
School construction funds	170,685	165,000	165,000	-	-100.00%
Other financing sources	946,126	958,500	958,500	290,000	-69.74%
Transfer from General Fund	831,236	831,236	831,236	270,000	-67.52%
Transfer from Landfill Enterprise Fund	114,890	127,264	127,264	20,000	-84.28%
Transfer from School Construction Fund	-	-	-	-	0.00%
TOTAL SCHOOL DEBT SERVICE FUND	3,851,357	4,089,519	4,089,519	3,383,433	-17.27%
PARKS AND RECREATION REVOLVING FUND					
Charges for services	63,978	79,800	79,800	79,800	0.00%
Recreation event fees	63,978	79,800	79,800	79,800	0.00%
Miscellaneous revenue	-	-	-	-	0.00%
Sale of equipment	-	-	-	-	-
Transfer from General Fund	-	-	-	-	0.00%
Transfer from General Fund	-	-	-	-	0.00%
TOTAL PARKS & RECREATION REVOLVING FUND	63,978	79,800	79,800	79,800	0.00%

Financial Summaries Section

Revenue and Other Sources Summary

	Actual Fiscal Year 2008	Adopted Budget Fiscal Year 2009	Revised Budget Fiscal Year 2009	Adopted Budget Fiscal Year 2010	Percentage Change From Fiscal Year 2009 to 2010
LANDFILL FUND					
Revenue from use of money and property	105,507	52,927	52,927	64,862	22.55%
Interest	105,507	52,927	52,927	64,862	22.55%
Permits, privilege fees, and licenses	499	-	-	-	0.00%
Solid waste permits	499	-	-	-	0.00%
Charges for Services	2,802,350	3,146,214	2,697,479	2,841,962	-9.67%
Landfill tipping fees from the County	882,357	957,516	1,057,859	1,109,516	15.87%
Landfill tipping fees from Others	1,919,993	2,188,698	1,639,620	1,732,446	-20.85%
Miscellaneous recoveries	84,685	7,000	51,312	7,000	0.00%
Recycling	59,303	7,000	51,312	7,000	0.00%
Other	25,382	-	-	-	0.00%
Other financing sources	267,663	243,201	-	-	-100.00%
Transfers from General Fund	267,663	243,201	-	-	-100.00%
TOTAL LANDFILL ENTERPRISE FUND	3,260,704	3,449,342	2,801,718	2,913,824	-15.53%

PRIMARY GOVERNMENT TOTALS					
Total All Funds:					
Revenues	47,896,644	48,857,443	46,829,639	49,237,451	0.78%
Other Operating Sources	4,099,035	3,784,283	3,481,018	2,761,102	-27.04%
Total Revenues and Other Operating Sources	51,995,679	52,641,726	50,310,657	51,998,553	-1.22%

Financial Summaries Section

Revenue and Other Sources Summary

	Actual Fiscal Year 2008	Adopted Budget Fiscal Year 2009	Revised Budget Fiscal Year 2009	Adopted Budget Fiscal Year 2010	Percentage Change From Fiscal Year 2009 to 2010
AIRPORT COMMISSION COMPONENT UNIT					
Revenue from use of money and property	48,641	47,390	47,390	51,890	9.50%
Office Space and Farmland Rent	7,319	7,290	7,290	7,290	0.00%
Hangar Rent	34,417	33,600	33,600	37,220	10.77%
Tie-Down Rent	3,815	3,000	3,000	3,880	29.33%
Parking Space Rent	3,090	3,500	3,500	3,500	0.00%
Charges for Services	297,855	355,370	355,370	355,370	0.00%
Aviation Gasoline Sales	208,148	225,000	225,000	225,000	0.00%
Jet A Fuel Sales	85,845	125,000	125,000	125,000	0.00%
Other Sales	3,862	5,370	5,370	5,370	0.00%
Miscellaneous	4,567	1,100	1,100	1,100	0.00%
Other	4,567	1,100	1,100	1,100	0.00%
Local Government Aid	161,507	170,040	170,040	174,099	2.39%
Aid from Accomack County Primary Government	161,507	170,040	170,040	174,099	2.39%
Commonwealth aid	154,467	3,080	3,080	3,080	0.00%
Maintenance grants	45,183	3,080	3,080	3,080	0.00%
Capital grants	109,284	-	-	-	0.00%
Federal aid	134,602	-	-	-	0.00%
Capital grants	134,602	-	-	-	0.00%
TOTAL AIRPORT COMMISSION	801,639	576,980	576,980	585,539	1.48%

ECONOMIC DEVELOPMENT AUTHORITY COMPONENT UNIT

Revenue from use of money and property	8	-	-	-	0.00%
From use of money	8	-	-	-	0.00%
Charges for Services	136,045	107,114	107,114	107,114	0.00%
Sewer charges	136,045	107,114	107,114	107,114	0.00%
Miscellaneous recoveries	12,379	-	-	-	0.00%
Trust-tech collections	12,379	-	-	-	0.00%
Other	-	-	-	-	0.00%
Local Government Aid	80,147	73,653	73,653	36,414	-50.56%
Aid from Accomack County Primary Government	80,147	73,653	73,653	36,414	-50.56%
TOTAL ECONOMIC DEVELOPMENT AUTHORITY	228,579	180,767	180,767	143,528	-20.60%

Financial Summaries Section

Expenditures and Other Uses Summary

	Actual Fiscal Year 2007	Actual Fiscal Year 2008	Adopted Budget Fiscal Year 2009	Adopted Budget Fiscal Year 2010	Percentage Change From Fiscal Year 2009 to 2010
GENERAL FUND					
General Government Administration	3,035,725	3,263,777	3,409,330	3,528,630	3.50%
Board of Supervisors	243,962	251,331	235,625	209,512	-11.08%
County Administrator	554,534	594,313	486,450	492,650	1.27%
Legal Services	154,683	259,764	251,105	210,670	-16.10%
Commissioner of the Revenue	249,807	254,918	299,580	277,599	-7.34%
County Assessor	422,190	435,290	627,379	819,899	30.69%
Treasurer	400,973	420,848	412,665	440,888	6.84%
Central Accounting	715,090	740,477	778,352	772,566	-0.74%
Risk Management	139,225	138,944	151,257	142,450	-5.82%
Electoral Board	48,531	57,959	50,018	48,628	-2.78%
Registrar	106,730	109,933	116,899	113,768	-2.68%
Judicial Administration	1,276,162	1,452,387	1,406,788	1,432,418	1.82%
Circuit Court	61,154	63,867	81,394	78,823	-3.16%
General District Court	7,707	7,076	10,279	9,971	-3.00%
Chief Magistrate	11,204	13,646	12,688	12,637	-0.40%
Juvenile & Domestic Relations Court	12,418	10,103	15,798	13,650	-13.60%
Clerk of the Circuit Court	389,638	447,441	407,294	353,995	-13.09%
Sheriff - Court Services	438,659	491,404	490,570	555,048	13.14%
Commissioner of Accounts	-	233	221	214	-3.17%
Commonwealth's Attorney	305,461	366,397	383,561	403,097	5.09%
Victim & Witness Assistance program	49,921	52,220	4,983	4,983	0.00%
Public Safety	5,083,156	5,589,282	5,146,526	5,154,433	0.15%
Sheriff - Law Enforcement Services	1,581,228	1,662,519	1,742,323	1,683,626	-3.37%
Volunteer Fire & Rescue	281,004	301,723	260,510	263,510	1.15%
Arson Investigations	66,132	-	-	-	0.00%
Emergency Medical Services	154,767	291,905	166,760	163,976	-1.67%
Sheriff - Jail Operation	2,057,655	2,127,051	2,024,586	2,150,845	6.24%
Juvenile Probation Office	99,922	194,374	80,866	80,866	0.00%
Community Corrections	86,187	137,366	-	-	0.00%
Building and Zoning	403,730	485,186	521,667	459,257	-11.96%
Ordinance Enforcement	51,630	56,375	61,929	62,075	0.24%
Animal Control	100,776	114,059	92,670	101,304	9.32%
Regional Animal Shelter	84,884	89,509	103,562	98,932	-4.47%
Emergency Management	113,275	127,535	90,703	89,121	-1.74%
Medical Examiner	615	400	-	-	0.00%
S.P.C.A. Operating Subsidy	1,351	1,280	950	921	-3.05%
Public Works	3,660,276	3,361,405	3,405,723	3,427,091	0.63%
Storm Drainage	120,382	188,623	156,132	152,003	-2.64%
Street Paving	3,820	-	-	-	0.00%
Litter Control	249,558	253,496	183,761	185,085	0.72%
Solid Waste	2,103,957	1,961,123	2,178,404	2,205,229	1.23%
Buildings & Grounds	1,182,559	958,163	887,426	884,774	-0.30%

Financial Summaries Section

Expenditures and Other Uses Summary

	Actual Fiscal Year 2007	Actual Fiscal Year 2008	Adopted Budget Fiscal Year 2009	Adopted Budget Fiscal Year 2010	Percentage Change From Fiscal Year 2009 to 2010
GENERAL FUND-continued					
Health & Welfare	782,870	784,407	782,639	777,740	-0.63%
Health Department Operating Subsidy	512,768	507,441	477,319	477,319	0.00%
School Dental Program Operating Subsidy	5,395	5,395	5,125	4,971	-3.00%
Community Services Board Operating Subsidy	146,500	146,500	139,170	134,995	-3.00%
Eastern Shore Area Agency on Aging Operating Subsidy	20,000	20,000	19,000	18,430	-3.00%
Tax Relief for the Elderly	98,207	105,071	142,025	142,025	0.00%
Education	13,168,435	13,975,115	15,151,679	14,853,300	-1.97%
Eastern Shore Community College Operating Subsidy	44,513	44,513	42,287	41,028	-2.98%
Accomack County School Board Subsidy	13,123,922	13,930,602	15,109,392	14,812,272	-1.97%
Parks, Recreation & Cultural	876,450	894,910	803,433	737,106	-8.26%
Parks & Recreation	342,246	358,807	359,921	298,677	-17.02%
Parks & Recreation-Summer Food	106,337	107,579	-	-	0.00%
Translator Television	75,267	80,089	74,457	74,457	0.00%
Public Boating Docks and Ramps	43,005	47,676	45,046	44,713	-0.74%
Eastern Shore's Own Art Center Operating Subsidy	5,000	5,000	4,750	-	-100.00%
Eastern Shore Public Library Operating Subsidy	304,595	295,759	319,259	319,259	0.00%
Planning & Community Development	1,159,534	1,660,709	1,135,074	1,174,364	3.46%
Planning District Commission Operating Subsidy	71,063	76,563	63,235	63,123	-0.18%
Housing Redevelopment Corporation Operating Subsidy	10,000	10,000	9,500	9,215	-3.00%
Economic Development	22,486	46,732	80,085	98,181	22.60%
Planning	416,081	429,130	408,042	399,631	-2.06%
Hazard Mitigation Projects	64,803	422,464	-	-	0.00%
Transportation District Commission Operating Subsidy	7,275	7,275	6,911	6,704	-3.00%
Eastern Shore Tourism Commission Operating Subsidy	66,930	78,541	69,514	64,058	-7.85%
Chamber of Commerce Operating Subsidy	970	-	921	921	0.00%
Resource Conserv. & Development Council Operating Sub.	10,711	10,711	10,175	8,883	-12.70%
Soil & Water Conservation District Operating Subsidy	22,164	24,164	22,956	21,154	-7.85%
Star Transit Operating Subsidy	35,600	35,600	33,820	29,524	-12.70%
Eastern Shore Groundwater Committee Operating Subsidy	24,250	24,250	28,357	19,721	-30.45%
E.S. Small Business Dev. Center Operating Subsidy	5,000	5,000	4,750	4,607	-3.01%
PSA Operating Subsidy or New County Wastewater Dept.	-	-	-	100,000	100.00%
Southeast RCAP	-	-	950	-	-100.00%
Johnsongrass & Gypsy Moth Program	11,253	10,781	10,986	10,000	-8.98%
Water Projects	525	27,914	4,607	-	-100.00%
Waste Treatment Projects	10,178	82,177	-	-	0.00%
Cooperative Extension Service	117,053	127,753	136,572	128,129	-6.18%
Accomack County Airport Commission Operating Subsidy	164,522	161,507	170,040	174,099	2.39%
Economic Development Authority Operating Subsidy	98,670	80,147	73,653	36,414	-50.56%

Financial Summaries Section

Expenditures and Other Uses Summary

	Actual Fiscal Year 2007	Actual Fiscal Year 2008	Adopted Budget Fiscal Year 2009	Adopted Budget Fiscal Year 2010	Percentage Change From Fiscal Year 2009 to 2010
GENERAL FUND-continued					
Nondepartmental	-	-	42,071	168,846	301.34%
Operating Contingency	-	-	42,071	168,846	301.34%
Debt Service	292,333	579,116	580,841	313,434	-46.04%
Debt Service-Social Services building					
Principal	95,000	95,000	100,000	-	-100.00%
Interest and fiscal charges	151,009	151,096	146,853	168,489	14.73%
Debt Service-Solid Waste Convenience Centers					
Principal	-	215,000	225,000	-	-100.00%
Interest and fiscal charges	46,324	118,020	108,988	114,945	5.47%
Debt Service-Revenue Anticipation Note					
Interest and fiscal charges	-	-	-	30,000	100.00%
Other Uses	3,581,506	3,505,289	3,380,066	2,222,479	-34.25%
Transfers To Virginia Public Assistance Fund	652,863	614,752	703,857	682,741	-3.00%
Transfers To Comprehensive Youth Services Fund	526,268	467,373	589,255	589,255	0.00%
Transfers To Emergency 911 Fund	175,225	433,735	436,517	433,494	-0.69%
Transfers To County Capital Projects Fund	1,394,414	1,154,393	819,201	246,989	-69.85%
Transfers To School Debt Service Fund	831,236	831,236	831,236	270,000	-67.52%
Transfers To Other Funds	1,500	3,800	-	-	0.00%
TOTAL GENERAL FUND	32,916,447	35,066,397	35,244,170	33,789,841	-4.13%
VIRGINIA PUBLIC ASSISTANCE FUND					
Health & Welfare	3,835,421	3,980,353	4,408,745	4,300,794	-2.45%
Social Services	3,835,421	3,980,353	4,408,745	4,300,794	-2.45%
Other Uses	108,655	30,314	33,752	132,821	293.52%
Transfers to Comprehensive Youth Services Fund	108,655	30,314	33,752	132,821	293.52%
TOTAL VIRGINIA PUBLIC ASSISTANCE FUND	3,944,076	4,010,667	4,442,497	4,433,615	-0.20%
COMPREHENSIVE YOUTH SERVICES FUND					
Health & Welfare	3,192,325	3,106,414	2,453,533	2,453,049	-0.02%
Family Projects Program	142,877	154,999	159,890	159,890	0.00%
Teen Pregnancy Prevention Program	47,074	48,588	49,560	49,076	-0.98%
Healthy Families Initiative Program	50,604	49,844	-	-	0.00%
Pooled Services Program-Accomack	1,873,622	1,579,742	1,722,842	1,722,842	0.00%
Pooled Services Program-Northampton	1,053,148	1,248,241	496,241	496,241	0.00%
Administration Grant-Accomack	12,500	12,500	12,500	12,500	0.00%
Administration Grant-Northampton	12,500	12,500	12,500	12,500	0.00%

Financial Summaries Section

Expenditures and Other Uses Summary

	Actual Fiscal Year 2007	Actual Fiscal Year 2008	Adopted Budget Fiscal Year 2009	Adopted Budget Fiscal Year 2010	Percentage Change From Fiscal Year 2009 to 2010
LAW LIBRARY FUND					
Judicial Administration	11,593	11,509	7,200	7,000	-2.78%
Law Library	11,593	11,509	7,200	7,000	-2.78%
CONSOLIDATED EMERGENCY MEDICAL SERVICES FUND					
Public Safety	1,523,840	1,580,400	1,893,693	1,870,485	-1.23%
Fire & Rescue Services	1,523,840	1,580,400	1,893,693	1,870,485	-1.23%
ATLANTIC DISTRICT FIRE & RESCUE FUND					
Public Safety	360,651	394,600	400,612	386,292	-3.57%
Volunteer Fire and Rescue Company Operating Subsidies	360,651	394,600	400,612	386,292	-3.57%
METOMPKIN DISTRICT FIRE & RESCUE FUND					
Public Safety	119,779	114,631	126,107	136,320	8.10%
Volunteer Fire and Rescue Company Operating Subsidies	119,779	114,631	126,107	136,320	8.10%
LEE DISTRICT FIRE & RESCUE FUND					
Public Safety	223,140	203,871	237,895	242,401	1.89%
Volunteer Fire and Rescue Company Operating Subsidies	223,140	203,871	237,895	242,401	1.89%
PUNGOTEAGUE DISTRICT FIRE & RESCUE FUND					
Public Safety	222,973	218,023	234,342	278,183	18.71%
Volunteer Fire and Rescue Company Operating Subsidies	222,973	218,023	234,342	278,183	18.71%
GREENBACKVILLE/CAPTAINS COVE MOSQUITO CONTROL FUND					
Health & Welfare	41,927	44,427	48,500	61,588	26.99%
Mosquito Control Commission Operating Subsidy	41,927	44,427	48,500	61,588	26.99%
DRUG SEIZURES FUND					
Public Safety	3,131	17,708	2,000	2,000	0.00%
Law Enforcement	3,131	17,708	2,000	2,000	0.00%
FIRE PROGRAMS FUND					
Public Safety	59,625	35,320	47,488	41,250	-13.14%
Fire and Rescue services	59,625	35,320	47,488	41,250	-13.14%
HAZARDOUS MATERIALS RESPONSE FUND					
Public Safety	9,087	9,371	21,000	21,000	0.00%
Other Protection	9,087	9,371	21,000	21,000	0.00%

Financial Summaries Section

Expenditures and Other Uses Summary

	Actual Fiscal Year 2007	Actual Fiscal Year 2008	Adopted Budget Fiscal Year 2009	Adopted Budget Fiscal Year 2010	Percentage Change From Fiscal Year 2009 to 2010
EMERGENCY 911 FUND					
Public Safety	361,028	433,981	436,517	433,494	-0.69%
Emergency 911 Commission Operating Subsidy	361,028	433,981	436,517	433,494	-0.69%
REHABILITATION PROJECTS					
Planning & Community Development	857,543	376,632	-	-	0.00%
Community Development Projects	857,543	376,632	-	-	0.00%
COUNTY CAPITAL PROJECTS FUND					
General Government Administration	657,730	361,398	50,000	246,989	393.98%
Real Property Reassessment	657,730	239,200	-	-	0.00%
Tax Bill Folding and Inserting Equipment	-	-	50,000	-	-100.00%
Tax collection software upgrade	-	104,988	-	-	0.00%
Comprehensive Software Upgrade	-	17,210	-	246,989	100.00%
Public Safety	63,000	35,000	-	-	0.00%
Fire and EMS Master Plan Development	63,000	7,000	-	-	0.00%
Public Safety Vehicle Replacement	-	28,000	-	-	0.00%
Public Works	310,909	939,741	-	-	0.00%
Litter Control Vehicle Replacement	-	67,259	-	-	0.00%
Convenience Center Construction (4)	120,310	843,737	-	-	0.00%
Refuse Collection Vehicle Replacement	132,819	-	-	-	0.00%
E911/Extension Office Roof Replacement	57,780	-	-	-	0.00%
District Court Heating & Air Conditioning Improvements	-	28,745	-	-	0.00%
Health and Welfare	16,083	31,655	-	-	0.00%
Social Services Office Construction	16,083	31,655	-	-	0.00%
Parks, Recreation & Cultural	-	73,284	-	-	0.00%
Park & Recreation Facility(s)	-	675	-	-	0.00%
Quinby Harbor Facility Improvements	-	44,209	-	-	0.00%
Schooner Bay Facility Improvements	-	28,400	-	-	0.00%
Planning & Community Development	239,884	363,159	-	-	0.00%
GIS Implementation (Phase 1/II)	222,000	21,250	-	-	0.00%
Broadband Initiative	-	28,770	-	-	0.00%
Wastewater/Wallops Research Park	17,884	313,139	-	-	0.00%
Education	359,685	-	-	-	0.00%
Contribution of Bond Proceeds/Bond Subsidies	359,685	-	-	-	0.00%
Nondepartmental	-	-	526,000	-	-100.00%
Capital Contingency	-	-	526,000	-	-100.00%
Other Uses	243,201	521,611	243,201	-	-100.00%
Transfers to General Fund	-	253,948	-	-	0.00%
Transfers to the Landfill Fund	243,201	267,663	243,201	-	-100.00%
TOTAL COUNTY CAPITAL PROJECTS FUND	1,890,492	2,325,848	819,201	246,989	-69.85%

Financial Summaries Section

Expenditures and Other Uses Summary

	Actual Fiscal Year 2007	Actual Fiscal Year 2008	Adopted Budget Fiscal Year 2009	Adopted Budget Fiscal Year 2010	Percentage Change From Fiscal Year 2009 to 2010
SCHOOL DEBT SERVICE FUND					
Debt Service	4,459,481	4,334,535	4,303,437	4,225,603	-1.81%
Principal	2,142,395	2,218,867	2,291,138	2,354,292	2.76%
Interest and fiscal charges	2,317,086	2,115,668	2,012,299	1,871,311	-7.01%
PARKS AND RECREATION REVOLVING FUND					
Parks, Recreation & Cultural	69,342	45,211	79,800	79,800	0.00%
Parks and Recreation	69,342	45,211	79,800	79,800	0.00%
LANDFILL FUND					
Public Works	2,068,447	2,396,997	1,785,684	1,637,112	-8.32%
North & South Landfills	1,314,097	2,396,997	1,785,684	1,637,112	-8.32%
Debt Service	467,356	466,228	468,883	79,487	-83.05%
Principal	315,000	330,000	350,000	-	-100.00%
Interest and fiscal charges	152,356	136,228	118,883	79,487	-33.14%
Nondepartmental	-	-	63,500	63,500	0.00%
Operating Contingency	-	-	63,500	63,500	0.00%
Other Uses	124,074	114,889	127,264	405,802	218.87%
Transfers to General Fund	-	-	-	385,802	100.00%
Transfers to School Debt Service	124,074	114,889	127,264	20,000	-84.28%
TOTAL LANDFILL ENTERPRISE FUND	2,659,877	2,978,114	2,445,331	2,185,901	-10.61%
PRIMARY GOVERNMENT TOTALS					
Total All Funds:					
Expenditures	48,868,921	51,135,556	49,395,540	48,133,709	-2.55%
Other Uses-Interfund Transfers	4,057,436	4,172,103	3,784,283	2,761,102	-27.04%
Total Expenditures and Other Uses	52,926,357	55,307,659	53,179,823	50,894,811	-4.30%
AIRPORT COMMISSION COMPONENT UNIT					
Planning & Community Development	861,836	767,895	549,120	557,679	1.56%
Airport	861,836	767,895	549,120	557,679	1.56%
Debt Service	30,626	32,982	27,860	27,860	0.00%
Principal	21,483	26,351	9,600	9,600	0.00%
Interest and fiscal charges	9,143	6,631	18,260	18,260	0.00%
TOTAL AIRPORT COMMISSION	892,462	800,877	576,980	585,539	1.48%

Expenditures and Other Uses Summary

	Actual Fiscal Year 2007	Actual Fiscal Year 2008	Adopted Budget Fiscal Year 2009	Adopted Budget Fiscal Year 2010	Percentage Change From Fiscal Year 2009 to 2010
ECONOMIC DEVELOPMENT AUTHORITY COMPONENT UNIT					
Planning & Community Development	253,959	228,579	180,767	143,528	-20.60%
Industrial Park & Sewer	253,959	228,579	180,767	143,528	-20.60%
TOTAL ECONOMIC DEVELOPMENT AUTHORITY	253,959	228,579	180,767	143,528	-20.60%

Financial Summaries Section

Fund Balance Analysis

	Actual Fund Balance 6/30/2008	Fiscal Year 09 Projected Revenues & Other Sources	Fiscal Year 09 Projected Expenditures & Other Uses	Fund Balance Designated or Reserved For :		Projected Fund Balance Available for Appropriation 6/30/2009	Fiscal Year 2010 Adopted Revenues & Other Sources	Fiscal Year 2010 Adopted Expenditures & Other Uses	Projected Fund Balance Available for Appropriation 6/30/2010
				Future Projects	Noncurrent Items				
PRIMARY GOVERNMENT:									
GENERAL FUND	4,654,712	36,720,647	(39,086,709)	(11,703)	(382,947)	1,894,000	35,139,841	(33,789,841)	3,244,000
SPECIAL REVENUE FUNDS	1,201,522	11,075,048	(11,280,996)	(64,967)	(392,515)	538,092	10,234,666	(10,366,677)	406,081
Virginia Public Assitance	-	4,470,370	(4,470,370)	-	-	-	4,433,615	(4,433,615)	-
Comprehensive Youth Services	520	2,506,564	(2,507,084)	-	-	-	2,453,049	(2,453,049)	-
Law Library	(4,507)	11,707	(7,200)	-	-	-	7,000	(7,000)	-
Atlantic District Fire & Rescue	130,026	400,612	(400,612)	-	(130,026)	-	386,292	(386,292)	-
Metompkin District Fire & Rescue	46,878	126,107	(126,107)	-	(46,878)	-	136,320	(136,320)	-
Lee District Fire & Rescue	79,067	237,895	(237,895)	-	(79,067)	-	242,401	(242,401)	-
Pungoteague District Fire & Rescue	106,539	234,342	(234,342)	-	(106,539)	-	278,183	(278,183)	-
Consolidated Emergency Medical Services	698,104	1,564,842	(1,908,493)	-	-	354,453	1,789,024	(1,870,485)	272,992
Captains Cove/Greenbackville Mosquito Control	30,005	48,500	(48,500)	-	(30,005)	-	61,588	(61,588)	-
Drug Seizures	15,165	2,000	(17,165)	-	-	-	2,000	(2,000)	-
Fire Programs	17,114	198,013	(47,488)	-	-	167,639	6,700	(41,250)	133,089
Hazardous Materials Response	17,644	5,000	(6,644)	-	-	16,000	5,000	(21,000)	-
Emergency 911 Tax	-	436,517	(436,517)	-	-	-	433,494	(433,494)	-
Rehabilitation Projects	64,967	832,579	(832,579)	(64,967)	-	-	-	-	-
CAPITAL PROJECTS FUNDS	2,151,267	2,248,374	(4,399,641)	-	-	-	246,989	(246,989)	-
County Capital Projects	2,151,267	2,248,374	(4,399,641)	-	-	-	246,989	(246,989)	-
DEBT SERVICE FUNDS	1,263,817	3,934,244	(4,303,437)	-	-	894,624	3,383,433	(4,225,603)	52,454
School Debt Service Fund	1,263,817	3,934,244	(4,303,437)	-	-	894,624	3,383,433	(4,225,603)	52,454
ENTERPRISE FUNDS	2,992,708	2,831,506	(2,521,144)	-	-	3,303,070	2,993,624	(2,265,701)	4,030,993
Parks & Recreation Revolving	68,993	79,800	(79,800)	-	-	68,993	79,800	(79,800)	68,993
Landfill	2,923,715	2,751,706	(2,441,344)	-	-	3,234,077	2,913,824	(2,185,901)	3,962,000
PRIMARY GOVERNMENT GRAND TOTALS	12,264,026	56,809,819	(61,591,927)	(76,670)	(775,462)	6,629,786	51,998,553	(50,894,811)	7,733,528
COMPONENT UNITS:									
Airport Commission	26,613	624,340	(624,340)	(26,613)	-	-	585,539	(585,539)	-
Economic Development Authority	-	180,767	(180,767)	-	-	-	143,528	(143,528)	-
COMPONENT UNIT GRAND TOTALS	26,613	805,107	(805,107)	(26,613)	-	-	729,067	(729,067)	-

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 FY10 Beginning Balance	Anticipated FY10 Ending Balance	Increase (Decrease)	Percent Change
Fund Balance Available for Appropriation	\$ 1,894,000	\$ 3,244,000	\$ 1,350,000	71%

Discussion:

The General Fund anticipated beginning fund balance is entirely comprised of the Rainy Day Reserve which is available for appropriation in emergency situations. Past practice has been to maintain this reserve at 5% of General Fund budgeted revenue. Effective fiscal year 2010, the County adopted a policy that increases this reserve to 8% of projected revenues of the General Fund and School Board Operating Fund by 2018. The Rainy Day reserve is currently less than 2%. The projected 71% increase in this reserve is attributable to the implementation of semi-annual personal property tax billing and an increase of 1 cent in the real estate tax rate designated for the reserve. Prior to Fiscal Year 2010, the County levied personal property taxes on an annual basis. Moving from an annual billing to a semi-annual billing creates a one-time revenue windfall in Fiscal Year 2010. The majority of this windfall has been designated to increasing the Rainy Day Reserve.

CONSOLIDATED EMERGENCY MEDICAL SERVICES (EMS) FUND

	Anticipated FY10 Beginning Balance	Anticipated FY10 Ending Balance	Increase (Decrease)	Percent Change
Fund Balance Available for Appropriation	\$ 354,453	\$ 272,992	\$ (81,461)	-23%

Discussion:

The Consolidated EMS Fund is funded primarily from a special property tax which is commonly referred to as the EMS tax. Past practice has been to set this tax rate at a level that produced revenues that, when combined with existing Consolidated EMS Fund balance, funded the current cost of EMS Operations. The County increased the EMS tax rate for Fiscal Year 2010 however an additional increase is forecast in Fiscal Year 2012. This forecast assumes there will be no significant changes in the service level.

SCHOOL DEBT SERVICE FUND

	Anticipated FY10 Beginning Balance	Anticipated FY10 Ending Balance	Increase (Decrease)	Percent Change
Fund Balance Available for Appropriation	\$ 894,624	\$ 52,454	\$ (842,170)	-94%

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. This tax increase along with existing school debt fund balance was expected to fully fund all future debt service associated with the project; however, by the end of the project cost overruns had forced the County to tap existing general fund revenue to pay future debt service costs. The County is taking steps to rectify this structural imbalance by increasing the school debt tax rate and reducing the General Fund transfer to the school debt fund. An additional school debt tax increase will be needed in FY2011 to fully eliminate the General Fund subsidy and to fund future debt service on existing debt.

LANDFILL FUND

	Anticipated FY10 Beginning Balance	Anticipated FY10 Ending Balance	Increase (Decrease)	Percent Change
Fund Balance Available for Appropriation	\$ 3,234,077	\$ 3,962,000	\$ 728,923	23%

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 \$11.7 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 \$6.2 million in FY2012 in time to fund the closure of the South Landfill.

Financial Summaries Section

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

Fund	Department	Title	FY08	FY09	FY10
			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	0.00	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
General Fund	County Administrator	Management Consultant	0.00	0.50	0.50
Subtotal			<u>7.00</u>	<u>6.50</u>	<u>6.50</u>
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			<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
General Fund	Commissioner of Revenue	Commissioner of the Revenue	1.00	1.00	1.00
General Fund	Commissioner of Revenue	Clerk Typist II	1.00	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			<u>6.00</u>	<u>6.00</u>	<u>6.00</u>
General Fund	County Assessor	Appraiser	3.00	4.00	5.00
General Fund	County Assessor	Administrative Assistant I	1.00	1.00	2.00
General Fund	County Assessor	Data Entry Operator	0.00	0.00	3.00
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			<u>8.00</u>	<u>9.00</u>	<u>14.00</u>
General Fund	Treasurer	Clerk Typist II	1.00	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
General Fund	Treasurer	Treasurer	1.00	1.00	1.00
Subtotal			<u>7.00</u>	<u>7.00</u>	<u>7.00</u>
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	Analyst	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	0.00	0.00
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 and Management Services Director	0.00	1.00	1.00
General Fund	Central Accounting	IT Specialist	1.00	1.00	1.00
Subtotal			<u>8.00</u>	<u>8.00</u>	<u>8.00</u>
General Fund	Registrar	Deputy Registrar	1.00	1.00	1.00
General Fund	Registrar	Registrar	1.00	1.00	1.00
Subtotal			<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
General Fund	Circuit Court	Judge's Assistant	1.00	1.00	1.00
Subtotal			<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
General Fund	Clerk of Court	Administrative Assistant	1.00	1.00	0.00
General Fund	Clerk of Court	Clerk	1.00	1.00	1.00
General Fund	Clerk of Court	Deputy Clerk II	3.00	3.00	3.00
General Fund	Clerk of Court	Deputy Clerk III	2.00	2.00	2.00
General Fund	Clerk of Court	Senior Clerk Typist	0.50	0.00	0.00
Subtotal			<u>7.50</u>	<u>7.00</u>	<u>6.00</u>
General Fund	Sheriff-Court Services	Court Services Officer 8	5.00	5.00	5.00
General Fund	Sheriff-Court Services	Court Services Officer 7	0.00	0.00	0.00
General Fund	Sheriff-Court Services	Law Enforcement Officer 8	1.00	1.00	1.00
General Fund	Sheriff-Court Services	Law Enforcement Officer 7	0.00	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			<u>7.33</u>	<u>8.33</u>	<u>8.33</u>

Financial Summaries Section

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

Fund	Department	Title	FY08	FY09	FY10
			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	2.00	2.00	2.00
General Fund	Commonwealth's Attorney	Commonwealth's Attorney	1.00	1.00	1.00
General Fund	Commonwealth's Attorney	Departmental Secretary	0.00	1.00	1.00
General Fund	Commonwealth's Attorney	Juvenile Justice Attorney A	0.50	0.50	0.50
		Subtotal	4.50	5.50	5.50
General Fund	Victim/Witness Assistance	Victim/Witness Assistance Coordinator	1.00	1.00	1.00
		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	4.00	3.00
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	1.00	1.00
General Fund	Sheriff-Law Enforcement	Law Enforcement Officer 10	5.00	2.00	2.00
General Fund	Sheriff-Law Enforcement	Law Enforcement Officer 11	0.00	1.00	1.00
General Fund	Sheriff-Law Enforcement	Law Enforcement Officer 12	1.00	3.00	3.00
General Fund	Sheriff-Law Enforcement	Master Deputy 9	6.00	4.00	4.00
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	31.33
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	3.00	4.00	4.00
General Fund	Sheriff-Corrections	Correctional Officer 8	5.00	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	5.00	5.00
General Fund	Sheriff-Corrections	Emergency Correctional Officer 8	7.00	3.00	3.00
General Fund	Sheriff-Corrections	Law Enforcement Officer 7	0.00	1.00	1.00
General Fund	Sheriff-Corrections	Law Enforcement Officer 8	2.00	1.00	1.00
General Fund	Sheriff-Corrections	LIDS Technician 2	1.00	1.00	1.00
General Fund	Sheriff-Corrections	Master Deputy 9	2.00	1.00	1.00
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	28.33	28.33
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	3.00	3.00
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	1.00	1.00	0.00
General Fund	Building and Zoning	Receptionist	1.00	1.00	1.00
General Fund	Building and Zoning	Senior Permit Zoning Specialist	1.00	1.00	1.00
		Subtotal	9.50	9.00	8.00
General Fund	Ordinance Enforcement	Ordinance Enforcement Officer	1.00	1.00	1.00
		Subtotal	1.00	1.00	1.00
General Fund	Animal Control	Animal Control Officer	2.00	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	1.00	1.00	1.00

Financial Summaries Section

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

Fund	Department	Title	FY08	FY09	FY10
			Approved FTE	Approved FTE	Adopted FTE
		Subtotal	1.00	1.00	1.00
General Fund	Storm Drainage	Ditch Maintenance Supervisor	1.00	1.00	1.00
		Subtotal	1.00	1.00	1.00
General Fund	Litter Control	Laborer	1.08	1.96	1.96
General Fund	Litter Control	Laborer Crew Leader	1.08	1.08	1.08
General Fund	Litter Control	Litter Control Officer	1.00	1.00	1.00
General Fund	Litter Control	Operations Manager	0.30	0.30	0.30
		Subtotal	3.46	4.34	4.34
General Fund	Solid Waste	Administrative Assistant I	0.70	0.70	0.70
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	Director of Public Works	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	0.10	0.10
General Fund	Solid Waste	Lead Auto Mechanic	0.90	0.90	0.90
General Fund	Solid Waste	Operations Manager	0.60	0.60	0.60
General Fund	Solid Waste	Truck Driver	2.00	2.00	2.00
		Subtotal	18.80	18.85	18.85
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	14.80	14.80	14.80
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	0.00	0.00
General Fund	Parks & Recreation	Special Events Coordinator	1.00	1.00	1.00
		Subtotal	6.00	5.00	5.00
General Fund	Economic Development	Economic Development Coordinator	1.00	1.00	1.00
		Subtotal	1.00	1.00	1.00
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	Environmental Planner	1.00	1.00	1.00
General Fund	Planning	Erosion & Sediment 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
		Subtotal	6.00	6.00	6.00
General Fund	Johnsongrass & Gypsy Moth Control	Johnsongrass Supervisor	0.50	0.50	0.50
		Subtotal	0.50	0.50	0.50
General Fund	Cooperative Extension Agency	Extension Service Tech.	0.50	0.50	0.50
		Subtotal	0.50	0.50	0.50
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

Financial Summaries Section

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

Fund	Department	Title	FY08	FY09	FY10
			Approved FTE	Approved FTE	Adopted FTE
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	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	0.00	0.00
		Subtotal	6.00	5.00	5.00
Consolidated EMS Fund	n/a	Captain	2.00	2.00	2.00
Consolidated EMS Fund	n/a	Firemedic I	19.50	21.50	21.50
Consolidated EMS Fund	n/a	Firemedic II	7.00	5.00	5.00
Consolidated EMS Fund	n/a	Shift Supervisor	0.00	3.00	3.00
		Subtotal	28.50	31.50	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	6.00	6.00
Landfill Fund	n/a	Laborer	0.07	0.14	0.14
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	14.51	14.51
Total Primary Government FTE			306.50	308.00	310.00
Economic Development Authority		Facilities Maintenance Supervisor	1.00	1.00	1.00
Economic Development Authority		Laborer	0.50	0.00	0.00
Total Economic Development Authority Component Unit FTE			1.50	1.00	1.00
Airport Commission		Administrative Assistant I	1.00	1.00	1.00
Airport Commission		Airport Manager	1.00	1.00	1.00
Airport Commission		Flightline Attendant	1.50	1.50	1.50
Airport Commission		Laborer	0.50	1.00	1.00
Total Airport Commission Component Unit FTE			4.00	4.50	4.50

Notes:

1 Schedule excludes seasonal positions.

2 Approved FTEs for FY08-FY09 have been restated to reflect positions reallocated or approved during the fiscal year.

Red Font indicates a FTE change

Light Green shading indicates positions under direct Board of Supervisor Control (excludes grant funded positions).

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 (FY09-FY10):

Fund:	General Fund
Department:	County Assessor
Additional FTE Authorized:	5.0
Explanation:	The County's Strategic Plan calls for the development and implementation of a process for regular property reassessment. Previous property reassessments have been outsourced however the Strategic Plan now directs property reassessment to be accomplished internally by the County Assessor's department. In order to accomplish this goal, an additional 5.0 FTE have been added consisting of one appraiser, one administrative assistant and three temporary data entry operators.

Explanation:	General Fund
Department:	Clerk of Circuit Court
Additional FTE Authorized:	-1.0
Explanation:	This position was permanently transferred to the Assessor's County Assessor's office to aid in the implementation of a property reassessment process at outlined in the County's Strategic Plan. No reduction on service level is anticipated from this transfer.

Fund:	General Fund
Department:	Sheriff-Law Enforcement
Additional FTE Authorized:	-1.0
Explanation:	This position was permanently transferred to the Assessor's County Assessor's office to aid in the implementation of a property reassessment process at outlined in the County's Strategic Plan. More ordinance enforcement responsibility will be shifted to other County departments as a result of this transfer.

Fund:	General Fund
Department:	Building & Zoning
Additional FTE Authorized:	-1.0
Explanation:	This position was permanently transferred to the Assessor's County Assessor's office to aid in the implementation of a property reassessment process at outlined in the County's Strategic Plan. Because the number of building and zoning permits is down due to the recession, no reduction in service level is expected from this transfer.



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Property Tax Rates Section

Property Tax Rates Section

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

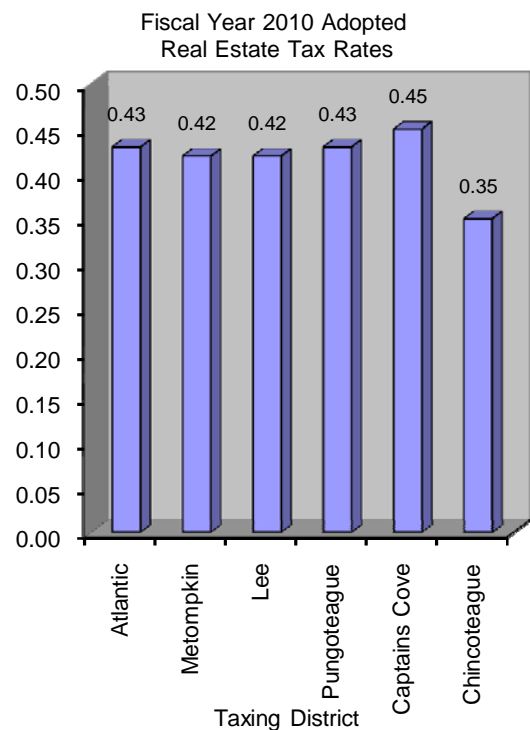
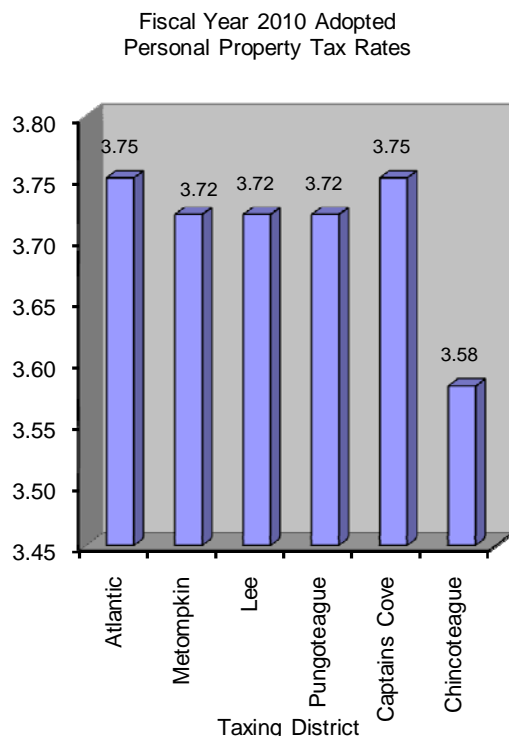
Other County Rates Levied by Taxing District

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 Grnbckvle Capt Cove
			Atlantic	Metom-pkin	Lee	Pungoteague	Grnbckvle Capt Cove	Atlantic	Metom-pkin	Lee	Pungoteague	Grnbckvle Capt Cove	
Real Estate and Mobile Homes:													
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
2010	0.28	0.07	0.03	0.02	0.02	0.03	0.03	0.05	0.05	0.05	0.05	0.05	0.02

Personal Property and Machinery & Tools:

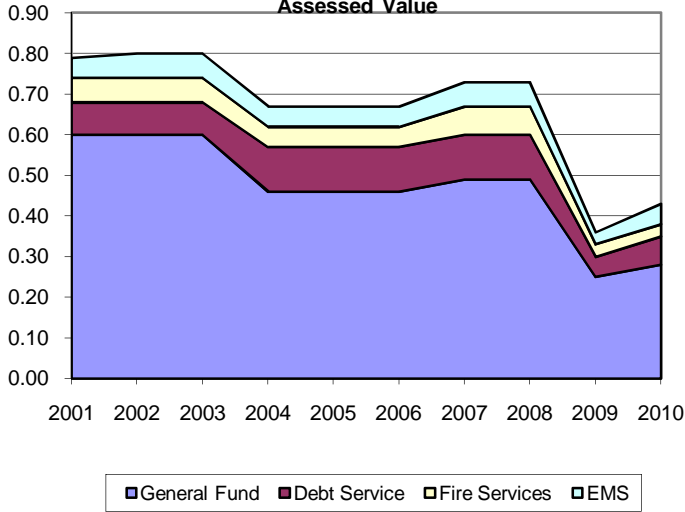
2001	3.07	0.06	0.06	0.05	0.05	0.04	0.06	0.05	0.08	0.04	0.05	0.05	-
2002	3.07	0.06	0.06	0.05	0.05	0.04	0.06	0.05	0.08	0.04	0.05	0.05	-
2003	3.07	0.06	0.06	0.05	0.05	0.04	0.06	0.05	0.08	0.04	0.05	0.05	-
2004	3.07	0.06	0.06	0.05	0.05	0.04	0.06	0.05	0.08	0.04	0.05	0.05	-
2005	3.07	0.06	0.06	0.05	0.05	0.04	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	-
2010	3.48	0.10	0.08	0.05	0.05	0.05	0.08	0.09	0.09	0.09	0.09	0.09	-

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 42 cents per \$100 of assessed value (28 cent General Fund tax rate + 7 cent Debt Service tax rate + 2 cent Fire Services tax rate + 5 cent EMS tax rate). Total tax rates by taxing district are shown in the charts below.

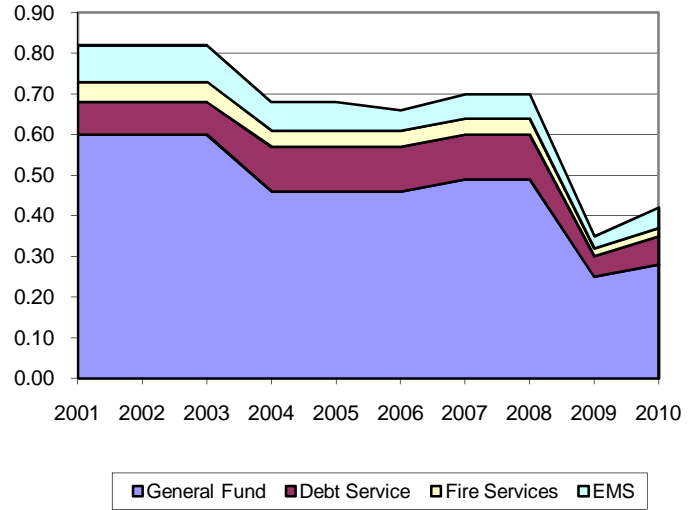


Property Tax Rates Section

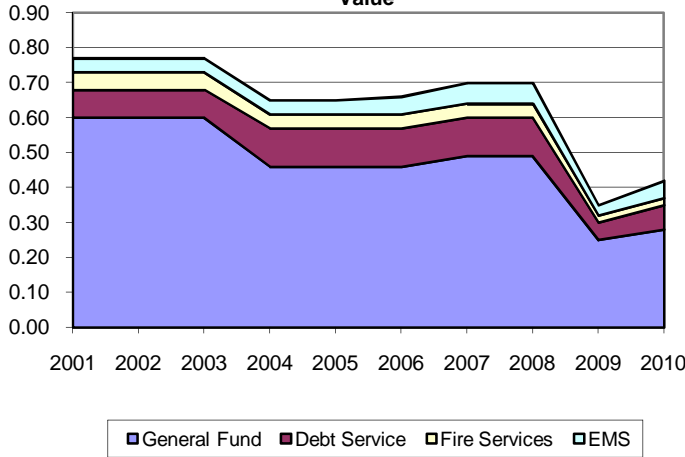
Atlantic District Real Estate Tax Rates per \$100 of Assessed Value



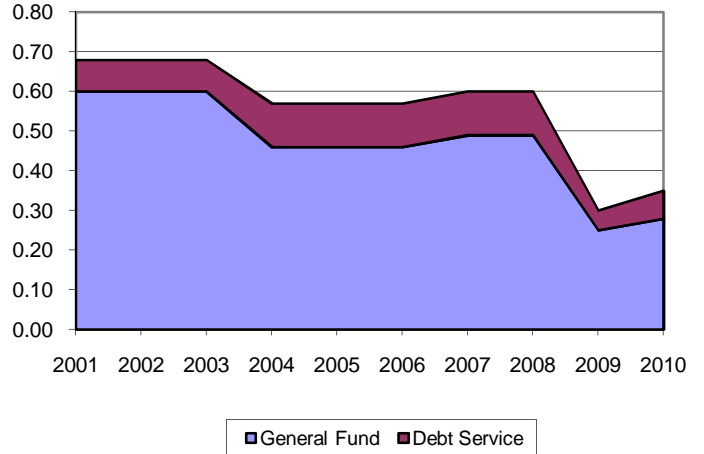
Metompkin District Real Estate Tax Rates per \$100 of Assessed Value



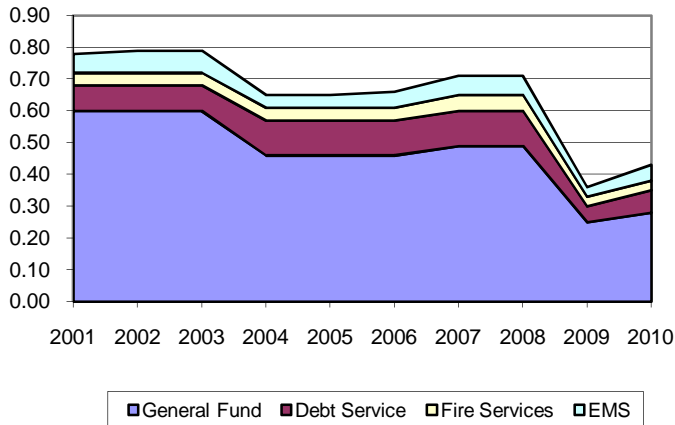
Lee District Real Estate Tax Rates per \$100 of Assessed Value



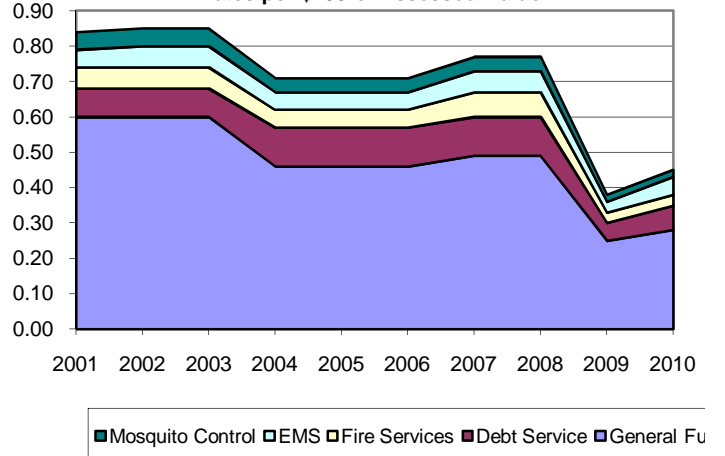
Chincoteague District Real Estate Tax Rates per \$100 of Assessed Value



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



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





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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.

FY2008-2011 Strategic Plan, Related Goals and Objectives

None assigned.

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008	Adopted Budget 2009	Adopted Budget 2010	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ 156,761	\$ 164,700	\$ 161,496	\$ 135,383	-16.17%
Operating Expenditures	86,333	86,631	73,629	74,129	0.68%
Capital Outlay	868	-	500	-	-100.00%
Debt Service	-	-	-	-	0.00%
<i>Total</i>	\$ 243,962	\$ 251,331	\$ 235,625	\$ 209,512	-11.08%

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
Personnel related (Changes in fringe benefit costs)	\$ (26,113)	\$ -
Total	\$ (26,113)	\$ -

Positions

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Authorized Full-Time Equivalents	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.

FY2008-2011 Strategic Plan, Related Goals and Objectives

1. Set staff performance standards based on the Board's strategic priorities and use these in conducting annual performance reviews.
2. Communicate performance goals to those boards and commissions whose activities are tied to the budget.
3. Document service levels and benchmark measures for Agencies, Constitutional Officers and Departments for budget purposes.
4. Conduct an annual review of progress towards implementing the strategic plan that incorporates Board and staff performance assessments.
5. Make changes to the strategic plan as needed.

Budgeted and Actual Expenditures

<i>Expenditure Category:</i>	Actual Expend. 2007	Actual Expend. 2008	Adopted Budget 2009	Adopted Budget 2010	% Change
Personnel Services	\$ 486,045	\$ 528,432	\$ 423,256	\$ 445,902	5.35%
Operating Expenditures	68,135	64,662	60,494	44,048	-27.19%
Capital Outlay	354	1,219	2,700	2,700	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 554,534	\$ 594,313	\$ 486,450	\$ 492,650	1.27%

Summary of budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Personnel (Part-time consultant contract)	\$ 30,213	\$ -
Total	\$ 30,213	\$ -

Summary of budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Personnel related (Changes in salary and fringe benefit costs)	\$ (2,943)	\$ -
Personnel related (Furloughs)	(4,624)	-
Personnel (Part-time consultant contract)	30,213	-
Other operating (3% budget reduction - excludes personnel)	(1,446)	-
Total	\$ 21,200	\$ -

Positions

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Authorized Full-Time Equivalents	7	7	6.5	6.5

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.

FY2008-2011 Strategic Plan, Related Goals and Objectives

1. Monitor legislative action affecting impact fees and take action when appropriate.
2. Review ordinances and enforcement for effectiveness in controlling abandoned or illegal use of vehicles, houses and travel trailers.

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008	Adopted Budget 2009	Adopted Budget 2010	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ 9,077	\$ 187,724	\$ 200,755	\$ 196,170	-2.28%
Operating Expenditures	144,236	68,141	49,850	14,000	-71.92%
Capital Outlay	1,370	3,899	500	500	0.00%
Debt Service	-	-	-	-	0.00%
<i>Total</i>	\$ 154,683	\$ 259,764	\$ 251,105	\$ 210,670	-16.10%

Summary of budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Other Operating	\$ 6,500	\$ -
Legal services associated with tax collection transferred to Treasurer's department	(42,350)	-
Total	\$ (35,850)	\$ -

Summary of budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Personnel related (Changes in salary and fringe benefit costs)	\$ (4,329)	\$ -
Personnel related (Furloughs)	(256)	-
Other Operating	6,500	-
Legal services associated with tax collection transferred to Treasurer's department	(42,350)	-
Total	\$ (40,435)	\$ -

Positions

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Authorized Full-Time Equivalents	2	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: Commissioner of the Revenue
Department Number: 1209
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.

FY2008-2011 Strategic Plan, Related Goals and Objectives

None assigned.

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008	Adopted Budget 2009	Adopted Budget 2010	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ 227,156	\$ 235,079	\$ 281,420	\$ 261,245	-7.17%
Operating Expenditures	17,057	19,839	16,510	16,254	-1.55%
Capital Outlay	5,594	-	1,650	100	-93.94%
Debt Service	-	-	-	-	0.00%
Total	\$ 249,807	\$ 254,918	\$ 299,580	\$ 277,599	-7.34%

Summary of budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Personnel related (Part-time wages)	\$ 4,600	\$ -
Other Operating (Advertising)	300	-
Other Operating (Postage)	1,000	-
Other Operating (Telephone and Internet)	656	-
Other Operating (Training, field work and conferences travel expenses)	550	-
Other Operating (Dues and memberships)	300	-
Other Operating (Office)	1,750	-
Other Operating (Books and subscriptions)	300	-
Total	\$ 9,456	\$ -

Summary of budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Personnel related (Changes in salary and fringe benefit costs)	\$ (19,959)	\$ -
Personnel related (Furloughs)	(216)	-
Other operating (Reductions in Commonwealth aid absorbed by department)	(1,806)	-
Total	\$ (21,981)	\$ -

Positions

	2007	2008	2009	2010
Authorized Full-Time Equivalents	6	6	6	6

Comments

Expenses of the Commissioner of Revenue are shared with the Commonwealth.

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.

FY2008-2011 Strategic Plan, Related Goals and Objectives

1. Incorporate public comments into recommended changes in how the assessment is conducted.
2. Implement the assessment plan.

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008	Adopted Budget 2009	Adopted Budget 2010	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ 372,540	\$ 387,016	\$ 554,260	\$ 636,898	14.91%
Operating Expenditures	29,118	43,598	68,719	114,201	66.19%
Capital Outlay	20,532	4,676	4,400	68,800	1463.64%
Debt Service	-	-	-	-	0.00%
Total	\$ 422,190	\$ 435,290	\$ 627,379	\$ 819,899	30.69%

Summary of budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Personnel related (One additional full-time appraiser and administrative assistant)	\$ 91,013	\$ -
Personnel related (Three non-permanent full-time data-entry operators)	65,096	-
Other Operating (Board member fees)	3,400	-
Other Operating (Physicals for additional staff)	300	-
Other Operating (Maintenance service contracts)	1,400	-
Other Operating (Advertising)	400	-
Other Operating (Postage)	8,400	-
Other Operating (Vehicle insurance)	1,500	-
Other Operating (Staff training)	4,000	-
Other Operating (Vehicle fuel)	2,382	-
Other Operating (Software)	1,000	-
Other Operating (Lease office space)	27,600	-
Furniture and fixtures	-	7,000
Motor Vehicles (Three vehicles for additional staff)	-	50,400
ADP equipment	-	7,000
Total	\$ 206,491	\$ 64,400

Summary of budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Personnel related (Changes in salary and fringe benefit costs)	\$ (10,798)	\$ -
Personnel related (Furloughs)	(4,366)	-
Personnel related (One additional full-time appraiser and administrative assistant)	90,319	-
Personnel related (Three non-permanent full-time data-entry operators)	59,619	-
Transfer FY09 part-time consultant contract to County Administrator's Department	(15,536)	-
Other Operating (Board member fees)	3,400	-
Other Operating (Physicals for additional staff)	300	-

Fund Summaries Section

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

Summary of budget increases adopted (continued):

Other Operating (Maintenance service contracts)	1,400	-
Other Operating (Advertising)	400	-
Other Operating (Postage)	8,400	-
Other Operating (Staff training)	4,000	-
Other Operating (Vehicle fuel)	2,382	-
Other Operating (Software)	1,000	-
Other Operating (Lease office space)	27,600	-
Furniture and fixtures	7,000	-
Motor Vehicles (Three vehicles for additional staff)	-	50,400
ADP equipment	7,000	-
Total	\$ 182,120	\$ 50,400

Positions

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Authorized Full-Time Equivalents	8	8	11	14

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.

FY2008-2011 Strategic Plan, Related Goals and Objectives

None assigned.

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008	Adopted Budget 2009	Adopted Budget 2010	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ 254,347	\$ 269,557	\$ 323,820	\$ 312,558	-3.48%
Operating Expenditures	146,626	151,291	88,845	128,330	44.44%
Capital Outlay	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
<i>Total</i>	\$ 400,973	\$ 420,848	\$ 412,665	\$ 440,888	6.84%

Summary of budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Legal services associated with tax collection transferred from Legal Services department	\$ 42,350	\$ -
Total	\$ 42,350	\$ -

Summary of budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Personnel related (Changes in salary and fringe benefit costs)	\$ (11,262)	\$ -
Legal services associated with tax collection transferred from Legal Services department	42,350	-
Other operating (Reductions in Commonwealth aid absorbed by department)	(2,865)	-
Total	\$ 28,223	\$ -

Positions

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Authorized Full-Time Equivalents	6	7	7	7

Comments

Expenses of the Treasurer are shared with the Commonwealth.

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.

FY2008-2011 Strategic Plan, Related Goals and Objectives

1. Use the Capital Improvements Program to guide any potential proffers.
2. Integrate the goals and actions of the strategic plan into budget priorities and determine budget implications of actions.

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008	Adopted Budget 2009	Adopted Budget 2010	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ 492,331	\$ 544,873	\$ 572,233	\$ 572,631	0.07%
Operating Expenditures	113,064	119,842	156,465	155,318	-0.73%
Capital Outlay	109,695	75,762	49,654	44,617	-10.14%
Debt Service	-	-	-	-	0.00%
Total	\$ 715,090	\$ 740,477	\$ 778,352	\$ 772,566	-0.74%

Summary of budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Personnel related (New Position-Full-time Deputy Finance Director)	\$ 77,869	\$ -
Total	\$ 77,869	\$ -

Summary of budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Personnel related (Changes in salary and fringe benefit costs)	\$ (4,681)	\$ -
Personnel related (Furloughs)	(6,567)	-
Management reorganization	11,646	-
Other operating (3% budget reduction - Information Technology - excludes personnel)	(5,037)	-
Other operating (3% budget reduction - Finance - excludes personnel)	(1,147)	-
Total	\$ (5,786)	\$ -

Positions

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</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.

FY2008-2011 Strategic Plan, Related Goals and Objectives

None assigned.

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008	Adopted Budget 2009	Adopted Budget 2010	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	139,225	138,944	151,257	142,450	-5.82%
Capital Outlay	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 139,225	\$ 138,944	\$ 151,257	\$ 142,450	-5.82%

Summary of budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Other Operating (requested decrease)	\$ (8,807)	\$ -
Total	\$ (8,807)	\$ -

Summary of budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Other Operating (requested decrease)	\$ (8,807)	\$ -
Total	\$ (8,807)	\$ -

Positions

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</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.

FY2008-2011 Strategic Plan, Related Goals and Objectives

None assigned.

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008	Adopted Budget 2009	Adopted Budget 2010	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ 10,040	\$ 11,658	\$ 11,381	\$ 11,381	0.00%
Operating Expenditures	37,143	44,606	38,637	37,247	-3.60%
Capital Outlay	1,348	1,695	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 48,531	\$ 57,959	\$ 50,018	\$ 48,628	-2.78%

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
Other operating (Reductions in Commonwealth aid absorbed by department)	\$ (1,390)	\$ -
Total	\$ (1,390)	\$ -

Positions

	2007	2008	2009	2010
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.

FY2008-2011 Strategic Plan, Related Goals and Objectives

None assigned.

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008	Adopted Budget 2009	Adopted Budget 2010	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ 101,819	\$ 104,993	\$ 109,394	\$ 107,458	-1.77%
Operating Expenditures	4,911	4,940	6,805	5,910	-13.15%
Capital Outlay	-	-	700	400	-42.86%
Debt Service	-	-	-	-	0.00%
Total	\$ 106,730	\$ 109,933	\$ 116,899	\$ 113,768	-2.68%

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
Personnel related (Changes in salary and fringe benefit costs)	\$ (1,656)	\$ -
Personnel related (Furloughs)	(280)	-
Other operating (3% budget reduction - excludes personnel)	(195)	-
Other operating (Reductions in Commonwealth aid absorbed by department)	(1,000)	-
Total	\$ (3,131)	\$ -

Positions

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Authorized Full-Time Equivalents	2	2	2	2

Comments

Expenses of the Commissioner of Revenue are shared with the Commonwealth.

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.

FY2008-2011 Strategic Plan, Related Goals and Objectives

None assigned.

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008	Adopted Budget 2009	Adopted Budget 2010	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ 49,652	\$ 50,835	\$ 53,981	\$ 52,247	-3.21%
Operating Expenditures	11,502	12,962	25,538	24,701	-3.28%
Capital Outlay	-	70	1,875	1,875	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 61,154	\$ 63,867	\$ 81,394	\$ 78,823	-3.16%

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
Personnel related (Changes in salary and fringe benefit costs)	\$ (1,102)	\$ -
Personnel related (Furloughs)	(632)	-
Other operating (3% budget reduction - excludes personnel)	(837)	-
Total	\$ (2,571)	\$ -

Positions

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
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.

FY2008-2011 Strategic Plan, Related Goals and Objectives

None assigned.

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008	Adopted Budget 2009	Adopted Budget 2010	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	6,747	7,322	8,779	8,721	-0.66%
Capital Outlay	960	(246)	1,500	1,250	-16.67%
Debt Service	-	-	-	-	0.00%
Total	\$ 7,707	\$ 7,076	\$ 10,279	\$ 9,971	-3.00%

Summary of budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Other Operating (Postage)	\$ 12	\$ -
Total	\$ 12	\$ -

Summary of budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Other operating (3% budget reduction - excludes personnel)	\$ (308)	\$ -
Total	\$ (308)	\$ -

Positions

	2007	2008	2009	2010
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.

FY2008-2011 Strategic Plan, Related Goals and Objectives

None assigned.

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008	Adopted Budget 2009	Adopted Budget 2010	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ 6,750	\$ 8,091	\$ 11,001	\$ 11,001	100.00%
Operating Expenditures	2,717	4,655	1,687	1,636	-3.02%
Capital Outlay	1,737	900	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 11,204	\$ 13,646	\$ 12,688	\$ 12,637	-0.40%

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
Other operating (3% budget reduction - excludes personnel)	\$ (51)	\$ -
Total	\$ (51)	\$ -

Positions

	2007	2008	2009	2010
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:** 2104
Department: Juvenile & Domestic Relations Court **Function:** Judicial Administration

Department Description:

The Juvenile and Domestic Relations Court hears cases involving juvenile traffic, delinquency, custody, visitation and status offenses, adult misdemeanors, felonies, civil and criminal support and spousal abuse petitions.

FY2008-2011 Strategic Plan, Related Goals and Objectives

None assigned.

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008	Adopted Budget 2009	Adopted Budget 2010	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	10,748	9,113	12,630	11,500	-8.95%
Capital Outlay	1,670	990	3,168	2,150	-32.13%
Debt Service	-	-	-	-	0.00%
Total	\$ 12,418	\$ 10,103	\$ 15,798	\$ 13,650	-13.60%

Summary of budget increases requested:

	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
<i>Description:</i>		
Other Operating (requested decrease)	\$ (1,726)	\$ -
Total	\$ (1,726)	\$ -

Summary of budget increases adopted:

	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
<i>Description:</i>		
Other Operating (requested decrease)	\$ (1,726)	\$ -
Other operating (3% budget reduction - excludes personnel)	(422)	-
Total	\$ (2,148)	\$ -

Positions

	2007	2008	2009	2010
Authorized Full-Time Equivalent	0	0	0	0

Comments

The cost to operate the juvenile and domestic relations 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: Clerk of Circuit Court
Department Number: 2106
Function: Judicial Administration

Department Description:

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

FY2008-2011 Strategic Plan, Related Goals and Objectives

None assigned.

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008	Adopted Budget 2009	Adopted Budget 2010	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ 311,669	\$ 353,601	\$ 377,281	\$ 324,441	-14.01%
Operating Expenditures	52,679	56,965	27,943	27,484	-1.64%
Capital Outlay	25,290	36,876	2,070	2,070	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 389,638	\$ 447,442	\$ 407,294	\$ 353,995	-13.09%

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
Personnel related (Changes in salary and fringe benefit costs)	\$ (9,612)	\$ -
Personnel related (Internal staff transfer to Assessor's Department)	(37,506)	\$ -
Other operating (Reductions in Commonwealth aid absorbed by department)	(6,181)	-
Total	\$ (53,299)	\$ -

Positions

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Authorized Full-Time Equivalents	6.5	7.5	7	6

Comments

Expenses of the Commissioner of Revenue are shared with the Commonwealth.

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.

FY2008-2011 Strategic Plan, Related Goals and Objectives

None assigned.

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008	Adopted Budget 2009	Adopted Budget 2010	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ 347,393	\$ 365,622	\$ 391,137	\$ 429,813	9.89%
Operating Expenditures	75,320	97,394	63,693	89,496	40.51%
Capital Outlay	15,946	28,388	35,740	35,740	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 438,659	\$ 491,404	\$ 490,570	\$ 555,049	13.14%

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
Personnel related (Changes in salary and fringe benefit costs)	\$ 38,675	\$ -
Other operating (Court security fee collections restricted for security expenses)	25,804	-
Total	\$ 64,479	\$ -

Positions

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Authorized Full-Time Equivalents	7.33	7.33	8.33	8.33

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.

FY2008-2011 Strategic Plan, Related Goals and Objectives

None assigned.

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008	Adopted Budget 2009	Adopted Budget 2010	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	-	233	221	214	-3.17%
Capital Outlay	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ -	\$ 233	\$ 221	\$ 214	-3.17%

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
Other operating (3% budget reduction - excludes personnel)	\$ (7)	\$ -
Total	\$ (7)	\$ -

Positions

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Authorized Full-Time Equivalent	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 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.

FY2008-2011 Strategic Plan, Related Goals and Objectives

None assigned.

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008	Adopted Budget 2009	Adopted Budget 2010	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ 45,976	\$ 47,683	\$ -	\$ -	0.00%
Operating Expenditures	3,945	4,537	4,983	4,983	0.00%
Capital Outlay	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
<i>Total</i>	\$ 49,921	\$ 52,220	\$ 4,983	\$ 4,983	0.00%

Summary of budget increases requested:

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

Summary of budget increases adopted:

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

Positions

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</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. 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: Sheriff - Law Enforcement

Department Number: 3102
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.

FY2008-2011 Strategic Plan, Related Goals and Objectives

None assigned.

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008	Adopted Budget 2009	Adopted Budget 2010	% Change
<i>Expenditure Category:</i>					
Personnel Services	1,347,691	1,387,146	1,514,024	1,455,327	-3.88%
Operating Expenditures	166,669	217,858	157,958	157,958	0.00%
Capital Outlay	66,868	57,515	70,341	70,341	0.00%
Debt Service	-	-	-	-	0.00%
<i>Total</i>	1,581,228	1,662,519	1,742,323	1,683,626	-3.37%

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
Personnel related (Changes in salary and fringe benefit costs)	\$ (14,724)	-
Personnel related (Internal staff transfer to Assessor's Department)	(43,973)	-
Total	\$ (58,697)	\$ -

Positions

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Authorized Full-Time Equivalents	32.33	32.33	32.33	31.33

Comments

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

Fund Summaries Section

Fund: General Fund **Department Number:** 3206
Department: Emergency Medical Services **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.

FY2008-2011 Strategic Plan, Related Goals and Objectives

1. Convene a citizen-based task force including volunteers to review the Report and examine the 24-hour paid coverage, compensation and recognition for volunteers, costs of and payment for service, including pros and cons of a flat tax, provisions for paying for Fire and EMS services in comprehensive and equitable manner.
2. Consider LEOS and other benefits and incentives for paid and volunteer members.
3. Secure a repeater at the north end of Accomack County to improve radio communication between the fire rescue stations and the 911 Center.

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008	Adopted Budget 2009	Adopted Budget 2010	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ 124,637	\$ 129,624	\$ 138,283	\$ 135,499	-2.01%
Operating Expenditures	28,139	28,224	27,215	24,642	-9.45%
Capital Outlay	1,991	134,057	1,262	3,835	203.88%
Debt Service	-	-	-	-	0.00%
<i>Total</i>	\$ 154,767	\$ 291,905	\$ 166,760	\$ 163,976	-1.67%

Summary of budget increases requested:

Description:	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Personnel related (LEOS retirement incentive for career Fire/Medics)	\$ 205,000	\$ -
Other Operating (8% increase in operational funds)	1,984	-
Other Operating (Volunteer insurance deductible)	2,000	-
Other Operating (AED support costs)	1,000	-
Other Operating (Fire Academy live burn costs)	6,000	-
Motor Vehicles (Replace 1996 Crown Victoria)	-	18,000
Machinery & Equipment (Posi-check SCBA flow meter)	-	12,000
<i>Total</i>	\$ 215,984	\$ 30,000

Summary of budget increases adopted:

Description:	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Personnel related (Changes in salary and fringe benefit costs)	\$ (1,472)	-
Personnel related (Furloughs)	(1,312)	-
<i>Total</i>	\$ (2,784)	\$ -

Positions

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</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:** 3301
Department: Sheriff - Jail Operations **Function:** Public Safety

Department Description:

The Sheriff - Jail Department accounts for the operations of the county jail, a 42 cell correctional facility.

FY2008-2011 Strategic Plan, Related Goals and Objectives

None assigned.

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008	Adopted Budget 2009	Adopted Budget 2010	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ 1,147,930	\$ 1,145,713	\$ 1,336,740	\$ 1,260,653	-5.69%
Operating Expenditures	906,823	973,093	687,371	889,717	29.44%
Capital Outlay	2,902	8,245	475	475	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 2,057,655	\$ 2,127,051	\$ 2,024,586	\$ 2,150,845	6.24%

Summary of budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Other Operating (Inmate medical costs)	\$ 93,000	\$ -
Other Operating (Inmate food costs)	98,500	-
Other Operating (Contracted inmate incarceration)	11,000	-
Total	\$ 202,500	\$ -

Summary of budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Personnel related (Changes in salary and fringe benefit costs)	\$ (76,087)	\$ -
Other Operating (Inmate medical costs)	92,896	-
Other Operating (Inmate food costs)	98,500	-
Other Operating (Contracted inmate incarceration)	10,950	-
Total	\$ 126,259	\$ -

Positions

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Authorized Full-Time Equivalents	29.33	29.33	28.33	28.33

Comments

None

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.

FY2008-2011 Strategic Plan, Related Goals and Objectives

None assigned.

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008	Adopted Budget 2009	Adopted Budget 2010	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	86,187	137,366	-	-	0.00%
Capital Outlay	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 86,187	\$ 137,366	\$ -	\$ -	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>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</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.

FY2008-2011 Strategic Plan, Related Goals and Objectives

None assigned.

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008	Adopted Budget 2009	Adopted Budget 2010	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ 370,314	\$ 415,120	\$ 485,534	\$ 423,124	-12.85%
Operating Expenditures	32,791	35,358	34,633	34,633	0.00%
Capital Outlay	625	34,708	1,500	1,500	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 403,730	\$ 485,186	\$ 521,667	\$ 459,257	-11.96%

Summary of major budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Motor Vehicles (Replace 1996 Crown Victoria)	\$ -	\$ 20,000
Total	\$ -	\$ 20,000

Summary of budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Personnel related (Changes in salary and fringe benefit costs)	\$ (734)	\$ -
Personnel related (Furloughs)	(3,541)	-
Personnel related (Eliminate part-time funding for Code Enforcement Officer)	(14,319)	-
Personnel related (Internal staff transfer to Assessor's Department)	(43,816)	-
Total	\$ (62,410)	\$ -

Positions

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Authorized Full-Time Equivalents	7.5	9.5	9	8

Comments

None

Fund Summaries Section

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

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

FY2008-2011 Strategic Plan, Related Goals and Objectives
 None assigned.

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008	Adopted Budget 2009	Adopted Budget 2010	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ 45,922	\$ 50,299	\$ 52,819	\$ 53,238	0.79%
Operating Expenditures	5,708	6,076	8,872	8,599	-3.08%
Capital Outlay	-	-	238	238	0.00%
Debt Service	-	-	-	-	0.00%
<i>Total</i>	<i>\$ 51,630</i>	<i>\$ 56,375</i>	<i>\$ 61,929</i>	<i>\$ 62,075</i>	<i>0.24%</i>

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
Personnel related (Changes in salary and fringe benefit costs)	\$ 419	\$ -
Other operating (3% budget reduction - excludes personnel)	(273)	-
Total	\$ 146	\$ -

Positions

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</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.

FY2008-2011 Strategic Plan, Related Goals and Objectives

None assigned.

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008	Adopted Budget 2009	Adopted Budget 2010	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ 85,354	\$ 99,833	\$ 84,612	\$ 93,246	10.20%
Operating Expenditures	15,422	14,226	8,058	8,058	0.00%
Capital Outlay	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 100,776	\$ 114,059	\$ 92,670	\$ 101,304	9.32%

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
Personnel related (Changes in salary and fringe benefit costs)	\$ 8,634	\$ -
Total	\$ 8,634	\$ -

Positions

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
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.

FY2008-2011 Strategic Plan, Related Goals and Objectives

None assigned.

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008	Adopted Budget 2009	Adopted Budget 2010	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ 48,486	\$ 57,689	\$ 58,013	\$ 56,599	-2.44%
Operating Expenditures	36,110	31,820	44,836	41,620	-7.17%
Capital Outlay	288	-	713	713	0.00%
Debt Service	-	-	-	-	0.00%
<i>Total</i>	\$ 84,884	\$ 89,509	\$ 103,562	\$ 98,932	-4.47%

Summary of budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Other Operating (requested decrease)	\$ (1,907)	\$ -
<i>Total</i>	\$ (1,907)	\$ -

Summary of budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Personnel related (Changes in salary and fringe benefit costs)	\$ (1,414)	\$ -
Other Operating (requested decrease)	(1,907)	-
Other operating (3% budget reduction - excludes personnel)	(1,309)	-
<i>Total</i>	\$ (4,630)	\$ -

Positions

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Authorized Full-Time Equivalent	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.

FY2008-2011 Strategic Plan, Related Goals and Objectives
 None assigned.

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008	Adopted Budget 2009	Adopted Budget 2010	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ 2,443	\$ 46,616	\$ 65,998	\$ 64,416	-2.40%
Operating Expenditures	35,540	54,493	20,505	18,975	-7.46%
Capital Outlay	75,292	26,426	4,200	5,730	36.43%
Debt Service	-	-	-	-	0.00%
<i>Total</i>	\$ 113,275	\$ 127,535	\$ 90,703	\$ 89,121	-1.74%

Summary of budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Other Operating (Hurricane guide for all county residents)	\$ 7,000	\$ -
Other Operating (Reverse 911 annual costs)	8,000	-
Motor Vehicles (New vehicle)	-	25,000
Buildings (New Emergency Operations Center site)	-	1,500,000
Total	\$ 15,000	\$ 1,525,000

Summary of budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Personnel related (Changes in salary and fringe benefit costs)	\$ (827)	\$ -
Personnel related (Furloughs)	(755)	-
Total	\$ (1,582)	\$ -

Positions

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Authorized Full-Time Equivalents	0	1	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.

FY2008-2011 Strategic Plan, Related Goals and Objectives

None assigned.

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008	Adopted Budget 2009	Adopted Budget 2010	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	1,351	1,280	950	921	-3.05%
Capital Outlay	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 1,351	\$ 1,280	\$ 950	\$ 921	-3.05%

Summary of budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Other operating (Restore to FY08 budget)	\$ 50	\$ -
Total	\$ 50	\$ -

Summary of budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Other operating (3% budget reduction - excludes personnel)	\$ (29)	\$ -
Total	\$ (29)	\$ -

Positions

	2007	2008	2009	2010
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: Storm Drainage
Department Number: 4102
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.

FY2008-2011 Strategic Plan, Related Goals and Objectives

Develop a countywide drainage element to add to comprehensive plan.

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008	Adopted Budget 2009	Adopted Budget 2010	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ 43,216	\$ 43,343	\$ 45,975	\$ 45,151	-1.79%
Operating Expenditures	75,846	116,334	109,207	105,902	-3.03%
Capital Outlay	1,320	28,946	950	950	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 120,382	\$ 188,623	\$ 156,132	\$ 152,003	-2.64%

Summary of budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Capital Outlay (Walking excavator)	\$ -	\$ 275,000
Total	\$ -	\$ 275,000

Summary of budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Personnel related (Changes in salary and fringe benefit costs)	\$ (568)	\$ -
Personnel related (Furloughs)	(256)	-
Other operating (3% budget reduction - excludes personnel)	(3,305)	-
Total	\$ (4,129)	\$ -

Positions

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Authorized Full-Time Equivalents	1	1	1	1

Comments

None

Fund Summaries Section

Fund: General Fund
Department: Litter Control
Department Number: 4203
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.

FY2008-2011 Strategic Plan, Related Goals and Objectives

None assigned.

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008	Adopted Budget 2009	Adopted Budget 2010	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ 189,531	\$ 191,454	\$ 161,985	\$ 163,309	0.82%
Operating Expenditures	60,027	43,346	21,776	21,776	0.00%
Capital Outlay	-	18,696	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 249,558	\$ 253,496	\$ 183,761	\$ 185,085	0.72%

Summary of budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Other Operating (Training and certification for Special Conservator of the Peace)	\$ 500	\$ -
Total	\$ 500	\$ -

Summary of budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Personnel related (Changes in salary and fringe benefit costs)	\$ 1,779	\$ -
Personnel related (Furloughs)	(455)	-
Total	\$ 1,324	\$ -

Positions

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Authorized Full-Time Equivalent	5.98	3.46	4.34	4.34

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.

FY2008-2011 Strategic Plan, Related Goals and Objectives

- Promote increased recycling in the County.
- Develop a program for reducing litter and trash including offering two clean-up days per year with waived tipping fees, promoting the Adopt-a-Highway program, promoting voluntary school-based education, considering a citizen incentive program to reward clean-up efforts and enhancing the roadside pick-up program for probationers.

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008	Adopted Budget 2009	Adopted Budget 2010	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ 539,655	\$ 566,568	\$ 773,555	\$ 709,736	-8.25%
Operating Expenditures	1,352,603	1,352,287	1,400,005	1,490,649	6.47%
Capital Outlay	211,699	42,268	4,844	4,844	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 2,103,957	\$ 1,961,123	\$ 2,178,404	\$ 2,205,229	1.23%

Summary of budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Site Improvements (Enlarge Chincoteague convenience center)	\$ -	\$ 50,000
Total	\$ -	\$ 50,000

Summary of budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Personnel related (Changes in salary and fringe benefit costs)	\$ (7,564)	\$ -
Personnel related (Furloughs)	(3,193)	-
Other operating (3% budget reduction - excludes personnel)	(353)	-
Additional targeted budget reductions (Coal Kiln and Savageville collection sites closed)	(7,500)	-
Additional targeted budget reductions (Reduce days of operations for convenience centers)	(35,347)	-
Additional targeted budget reductions (Reduce hours of operations for convenience centers)	(17,713)	-
Additional targeted budget reductions	(16,078)	-
Other Operating (General Fund waste disposal costs based on \$66 tipping fee)	221,573	-
Additional targeted budget reductions (Reduce residential waste tip fee exemption to 200 lbs.)	(41,000)	-
Additional targeted budget reductions (Reduce town tipping fees by 33%)	(66,000)	-
Total	\$ 26,825	\$ -

Positions

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Authorized Full-Time Equivalents	18.8	18.8	18.85	18.85

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.

FY2008-2011 Strategic Plan, Related Goals and Objectives

None assigned.

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008	Adopted Budget 2009	Adopted Budget 2010	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ 504,767	\$ 517,292	\$ 553,451	\$ 537,414	-2.90%
Operating Expenditures	333,913	361,628	338,460	342,360	1.15%
Capital Outlay	343,879	79,243	5,000	5,000	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 1,182,559	\$ 958,163	\$ 896,911	\$ 884,774	-1.35%

Summary of budget increases requested:

	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
<i>Description:</i>		
Other Operating (Vehicle fuel)	3,100	-
Buildings (Health Department energy efficient lighting and thermostats)	-	10,000
Buildings (County Administration Building fire alarm system)	-	24,875
Buildings (District Court Building lighting upgrade)	-	24,000
Buildings (Jail roof repairs)	-	11,000
Total	\$ 3,100	\$ 69,875

Summary of budget increases adopted:

	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
<i>Description:</i>		
Personnel related (Changes in salary and fringe benefit costs)	\$ (13,588)	\$ -
Personnel related (Furloughs)	(2,449)	-
Other Operating (Fire Training Center maintenance approved FY09)	3,900	-
Total	\$ (12,137)	\$ -

Positions

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</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.

FY2008-2011 Strategic Plan, Related Goals and Objectives

None assigned.

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008	Adopted Budget 2009	Adopted Budget 2010	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	512,768	507,441	477,319	477,319	0.00%
Capital Outlay	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
<i>Total</i>	\$ 512,768	\$ 507,441	\$ 477,319	\$ 477,319	0.00%

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
None	\$ -	\$ -
Total	\$ -	\$ -

Positions

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</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 Number:** 5101
Department: School Based Dental Program **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.

FY2008-2011 Strategic Plan, Related Goals and Objectives
 None assigned.

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008	Adopted Budget 2009	Adopted Budget 2010	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	5,395	5,395	5,125	4,971	-3.00%
Capital Outlay	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 5,395	\$ 5,395	\$ 5,125	\$ 4,971	-3.00%

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
Other operating (3% budget reduction - excludes personnel)	\$ (154)	\$ -
Total	\$ (154)	\$ -

Positions

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</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 Board 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.

FY2008-2011 Strategic Plan, Related Goals and Objectives

None assigned.

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008	Adopted Budget 2009	Adopted Budget 2010	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	146,500	146,500	139,170	134,995	-3.00%
Capital Outlay	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
<i>Total</i>	\$ 146,500	\$ 146,500	\$ 139,170	\$ 134,995	-3.00%

Summary of budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Other Operating (Restore to FY08 budget)	\$ 7,325	\$ -
Total	\$ 7,325	\$ -

Summary of budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Other operating (3% budget reduction - excludes personnel)	\$ (4,175)	\$ -
Total	\$ (4,175)	\$ -

Positions

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</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: E.S. Area Agency on Aging Operating Subsidy
Department Number: 8110
Function: Health and Welfare

Department Description:

The Eastern Shore Area Agency on Aging administers a wide variety of programs that serve the elderly, poor and disabled residents of the county including senior centers, meals on wheels, care coordination, health services, transportation and much more.

FY2008-2011 Strategic Plan, Related Goals and Objectives

None assigned.

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008	Adopted Budget 2009	Adopted Budget 2010	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	20,000	20,000	19,000	18,430	-3.00%
Capital Outlay	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 20,000	\$ 20,000	\$ 19,000	\$ 18,430	-3.00%

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
Other operating (3% budget reduction - excludes personnel)	\$ (570)	\$ -
Total	\$ (570)	\$ -

Positions

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Authorized Full-Time Equivalents	0	0	0	0

Comments

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

Fund Summaries Section

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

FY2008-2011 Strategic Plan, Related Goals and Objectives

None assigned.

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008	Adopted Budget 2009	Adopted Budget 2010	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	98,207	105,071	142,025	142,025	0.00%
Capital Outlay	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 98,207	\$ 105,071	\$ 142,025	\$ 142,025	0.00%

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
None	\$ -	\$ -
Total	\$ -	\$ -

Positions

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</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.

FY2008-2011 Strategic Plan, Related Goals and Objectives

None assigned.

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008	Adopted Budget 2009	Adopted Budget 2010	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	44,513	44,513	42,287	41,028	-2.98%
Capital Outlay	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 44,513	\$ 44,513	\$ 42,287	\$ 41,028	-2.98%

Summary of budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Other Operating (Restore to FY08 budget)	\$ 2,226	\$ -
Total	\$ 2,226	\$ -

Summary of budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Other operating (3% budget reduction - excludes personnel)	\$ (1,259)	\$ -
Total	\$ (1,259)	\$ -

Positions

	2007	2008	2009	2010
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: Accomack County School Board Operating Subsidy
Department Number: 9301
Function: Education

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.

FY2008-2011 Strategic Plan, Related Goals and Objectives

None assigned.

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008	Adopted Budget 2009	Adopted Budget 2010	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	13,123,922	13,805,602	15,109,392	14,812,272	-1.97%
Capital Outlay	-	125,000	-	-	-100.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 13,123,922	\$ 13,930,602	\$ 15,109,392	\$ 14,812,272	-1.97%

Summary of budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Other operating (Operating subsidy increase)	\$ 500,000	\$ -
Capital Outlay (Capital subsidy)	-	426,600
Total	\$ 500,000	\$ 426,600

Summary of budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Other operating (Prior year health insurance adjustment approved FY09)	\$ (27,120)	\$ -
Other operating (Reduce local funding to offset loss of Commonwealth aid for debt service)	(270,000)	-
Total	\$ (297,120)	\$ -

Positions

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</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 Number:** 7109
Department: Parks and Recreation **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.

FY2008-2011 Strategic Plan, Related Goals and Objectives

None assigned.

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008	Adopted Budget 2009	Adopted Budget 2010	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ 308,233	\$ 316,427	\$ 333,925	\$ 273,518	-18.09%
Operating Expenditures	34,013	38,979	25,996	25,159	-3.22%
Capital Outlay	-	3,401	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 342,246	\$ 358,807	\$ 359,921	\$ 298,677	-17.02%

Summary of budget increases requested:

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

Summary of budget increases adopted:

Description:	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Personnel related (Changes in salary and fringe benefit costs)	\$ (14,232)	\$ -
Personnel related (Eliminate full-time Recreation Specialist)	(43,935)	-
Other operating (3% budget reduction - excludes personnel)	(837)	-
Personnel related (Furloughs)	(2,240)	-
Total	\$ (61,244)	\$ -

Positions

	2007	2008	2009	2010
Authorized Full-Time Equivalents	6	6	5	5

Comments

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

Department Description:

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

FY2008-2011 Strategic Plan, Related Goals and Objectives

None assigned.

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008	Adopted Budget 2009	Adopted Budget 2010	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ 58,787	\$ 58,795	\$ -	\$ -	0.00%
Operating Expenditures	47,550	48,784	-	-	0.00%
Capital Outlay	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
<i>Total</i>	\$ 106,337	\$ 107,579	\$ -	\$ -	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>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</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 Number:** 7205
Department: Translator Television **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.

FY2008-2011 Strategic Plan, Related Goals and Objectives
 None assigned.

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008	Adopted Budget 2009	Adopted Budget 2010	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	51,841	55,700	62,857	62,857	0.00%
Capital Outlay	23,426	24,389	11,600	11,600	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 75,267	\$ 80,089	\$ 74,457	\$ 74,457	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>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Authorized Full-Time Equivalents	0	0	0	0

Comments

None

Fund Summaries Section

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

FY2008-2011 Strategic Plan, Related Goals and Objectives

None assigned.

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008	Adopted Budget 2009	Adopted Budget 2010	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ 9,472	\$ 9,572	\$ 13,770	\$ 13,437	-2.42%
Operating Expenditures	17,691	13,030	22,011	22,011	0.00%
Capital Outlay	15,842	25,074	9,265	9,265	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 43,005	\$ 47,676	\$ 45,046	\$ 44,713	-0.74%

Summary of budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Other Operating (Vehicle fuel)	\$ 300	\$ -
Other Operating (Electrical service)	730	-
Total	\$ 1,030	\$ -

Summary of budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Personnel related (Changes in salary and fringe benefit costs)	\$ (333)	\$ -
Total	\$ (333)	\$ -

Positions

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
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: Eastern Shore's Own Art Center
 Operating Subsidy
Department Number: 8110
Function: Parks, Rec. and Cultural

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.

FY2008-2011 Strategic Plan, Related Goals and Objectives

None assigned.

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008	Adopted Budget 2009	Adopted Budget 2010	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	5,000	5,000	4,750	-	-100.00%
Capital Outlay	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
<i>Total</i>	\$ 5,000	\$ 5,000	\$ 4,750	\$ -	-100.00%

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
Other operating (Budget elimination)	\$ (4,750)	\$ -

Positions

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Authorized Full-Time Equivalents	0	0	0	0

Comments

Local funds for the ESO were eliminated effective 7/1/09.

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.

FY2008-2011 Strategic Plan, Related Goals and Objectives

None assigned.

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008	Adopted Budget 2009	Adopted Budget 2010	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	304,595	295,759	319,259	319,259	0.00%
Capital Outlay	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 304,595	\$ 295,759	\$ 319,259	\$ 319,259	0.00%

Summary of budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Other Operations (Final of 5-year plan to meet state regulations for local capita support)	\$ 75,014	\$ -
Total	\$ 75,014	\$ -

Summary of budget increases adopted:

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

Positions

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</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 District Commission Operating Subsidy	Function:	Community Development

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.

FY2008-2011 Strategic Plan, Related Goals and Objectives

None assigned.

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008	Adopted Budget 2009	Adopted Budget 2010	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	71,063	76,563	63,235	63,123	-0.18%
Capital Outlay	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 71,063	\$ 76,563	\$ 63,235	\$ 63,123	-0.18%

Summary of budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Other Operating (Restore to FY08 budget)	\$ 3,328	\$ -

Summary of budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Other operating (Budget reduction - excludes personnel)	\$ (112)	\$ -

Positions

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</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: Eastern Shore of Virginia Housing **Function:** Community Development
 Alliance (formerly ANHRC) Operating Subsidy

Department Description:

The Eastern Shore of Virginia Housing Alliance provides community development project management, housing rehabilitation, indoor plumbing rehabilitation, Section 8 Rental Assistance and other housing services.

FY2008-2011 Strategic Plan, Related Goals and Objectives

None assigned.

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008	Adopted Budget 2009	Adopted Budget 2010	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	10,000	10,000	9,500	9,215	-3.00%
Capital Outlay	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
<i>Total</i>	\$ 10,000	\$ 10,000	\$ 9,500	\$ 9,215	-3.00%

Summary of budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Other Operating (Restore to FY08 budget)	\$ 500	\$ -

Summary of budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Other operating (3% budget reduction - excludes personnel)	\$ (285)	\$ -

Positions

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Authorized Full-Time Equivalents	0	0	0	0

Comments

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

Fund Summaries Section

Fund: General Fund **Department Number:** 8107
Department: Planning **Function:** Community Development

Department Description:

The Planning Department is responsible for guiding and regulating Accomack County's long and short-term development.

FY2008-2011 Strategic Plan, Related Goals and Objectives

- 1. Complete the over-lay district for Route 13 corridor as recommended in the Route 13/Wallops Island Access Management study.
- 2. Continue revision of zoning ordinance to implement the plan and address growth management, economic development, affordable housing and other concerns in Rural Residential District, Village Development District, Agricultural District, Planned Unit Development, General Business District, Industrial District and Residential District.
- 3. Consider an ordinance for new construction including signage, landscaping/buffers and lighting.

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008	Adopted Budget 2009	Adopted Budget 2010	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ 261,922	\$ 317,769	\$ 343,320	\$ 334,909	-2.45%
Operating Expenditures	128,951	105,416	64,722	64,722	0.00%
Capital Outlay	25,208	5,945	-	-	0.00%
Debt Service	-	-	-	-	0.00%
<i>Total</i>	\$ 416,081	\$ 429,130	\$ 408,042	\$ 399,631	-2.06%

Summary of budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Other Operating (Postal services)	\$ 1,000	\$ -
Other Operating (Office Rent)	831	-
Other Operating (Miscellaneous office costs)	2,650	-
Other Operating (Software maintenance)	5,600	-
<i>Total</i>	\$ 10,081	\$ -

Summary of budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Personnel related (Changes in salary and fringe benefit costs)	\$ (5,215)	\$ -
Personnel related (Furloughs)	(3,196)	-
<i>Total</i>	\$ (8,411)	\$ -

Positions

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Authorized Full-Time Equivalents	6	6	6	6

Comments

Fund Summaries Section

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

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.

FY2008-2011 Strategic Plan, Related Goals and Objectives

None assigned.

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008	Adopted Budget 2009	Adopted Budget 2010	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	7,275	7,275	6,911	6,704	-3.00%
Capital Outlay	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 7,275	\$ 7,275	\$ 6,911	\$ 6,704	-3.00%

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
Other operating (3% budget reduction - excludes personnel)	\$ (207)	\$ -

Positions

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</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.

FY2008-2011 Strategic Plan, Related Goals and Objectives

None assigned.

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008	Adopted Budget 2009	Adopted Budget 2010	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	66,930	78,541	69,514	64,058	-7.85%
Capital Outlay	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 66,930	\$ 78,541	\$ 69,514	\$ 64,058	-7.85%

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 operating (3% budget reduction - excludes personnel)	\$ (2,085)	\$ -
Other operating (Additional targeted budget reductions)	(3,371)	-
Total	\$ (5,456)	\$ -

Positions

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</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 Number:** 8110
Department: Chamber of Commerce Operating Subsidy **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.

FY2008-2011 Strategic Plan, Related Goals and Objectives

None assigned.

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008	Adopted Budget 2009	Adopted Budget 2010	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	970	-	921	921	0.00%
Capital Outlay	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 970	\$ -	\$ 921	\$ 921	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>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</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: Eastern Shore Resource Conservation and Development Council Operating Subsidy
Department Number: 8110
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.

FY2008-2011 Strategic Plan, Related Goals and Objectives

None assigned.

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008	Adopted Budget 2009	Adopted Budget 2010	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	10,711	10,711	10,175	8,883	-12.70%
Capital Outlay	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 10,711	\$ 10,711	\$ 10,175	\$ 8,883	-12.70%

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 operating (3% budget reduction - excludes personnel)	\$ (305)	\$ -
Other operating (Additional targeted budget reductions)	(987)	-
Total	\$ (1,292)	\$ -

Positions

	2007	2008	2009	2010
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.

FY2008-2011 Strategic Plan, Related Goals and Objectives

None assigned.

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008	Adopted Budget 2009	Adopted Budget 2010	% Change
<i>Expenditure Category:</i>					
Personnel Services	-	-	-	-	0.00%
Operating Expenditures	\$ 22,164	\$ 24,164	\$ 22,956	\$ 21,154	-7.85%
Capital Outlay	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 22,164	\$ 24,164	\$ 22,956	\$ 21,154	-7.85%

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 operating (3% budget reduction - excludes personnel)	\$ (689)	\$ -
Other operating (Additional targeted budget reductions)	(1,113)	-
Total	\$ (1,802)	\$ -

Positions

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</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: Star Transit Operating Subsidy
Department Number: 8110
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.

FY2008-2011 Strategic Plan, Related Goals and Objectives

None assigned.

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008	Adopted Budget 2009	Adopted Budget 2010	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	35,600	35,600	33,820	29,524	-12.70%
Capital Outlay	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 35,600	\$ 35,600	\$ 33,820	\$ 29,524	-12.70%

Summary of major budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Other operating (Subsidy increase)	\$ 9,240	\$ -

Summary of major budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Other operating (3% budget reduction - excludes personnel)	\$ (1,015)	\$ -
Other operating (Additional targeted budget reductions)	(3,281)	-
Total	\$ (4,296)	\$ -

Positions

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
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.

FY2008-2011 Strategic Plan, Related Goals and Objectives
 None assigned.

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008	Adopted Budget 2009	Adopted Budget 2010	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	24,250	24,250	28,357	19,721	-30.45%
Capital Outlay	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 24,250	\$ 24,250	\$ 28,357	\$ 19,721	-30.45%

Summary of major budget increases requested:

	Funding Sources	
<i>Description:</i>	Operating Revenues	Reserves or 1-time revenue
Other operating (Subsidy increase)	\$ 1,473	\$ -
Total	\$ 1,473	\$ -

Summary of major budget increases adopted:

	Funding Sources	
<i>Description:</i>	Operating Revenues	Reserves or 1-time revenue
Other operating (Budget reduction - excludes personnel)	\$ (8,636)	\$ -
Total	\$ (8,636)	\$ -

Positions

	2007	2008	2009	2010
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: Public Service Authority Operating Subsidy/
 County Sewer Department

Department Number: 8110
Function: Community Development

Department Description:

The County is in the early stages of developing and providing quality, cost-effective wastewater services to residents and businesses in strategic locations of Accomack County. The County is committed to this effort although the actual entity, Public Service Authority or County department, that will ultimately carryout this mission has not been determined yet. Development of wastewater services is vital to economic growth in the county hence its inclusion in the Strategic Plan goals. The County will continue to move forward with feasibility studies, fee studies, etc. although a final decision on managing entity is made.

FY2008-2011 Strategic Plan, Related Goals and Objectives

1. Work with NASA and other partners to identify the most appropriate way to govern and manage wastewater treatment capacity.
2. Identify service area boundaries and pursue funding to support engineering and construction of new facilities.
3. Initiate preliminary engineering for the new facilities.
4. Adopt local laws and procedures related to hook-up and use of the new facilities.
5. Complete implementation of the plan to make utilities available where desired.

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008	Adopted Budget 2009	Adopted Budget 2010	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	-	-	-	100,000	100.00%
Capital Outlay	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ -	\$ -	\$ -	\$ 100,000	100.00%

Summary of major budget increases requested:

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

Summary of major budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Other operating (Start up funds)	\$ 100,000	\$ -
Total	\$ 100,000	\$ -

Positions

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Authorized Full-Time Equivalents	0	0	0	0

Comments

None

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.

FY2008-2011 Strategic Plan, Related Goals and Objectives

None assigned.

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008	Adopted Budget 2009	Adopted Budget 2010	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	5,000	5,000	4,750	4,607	-3.01%
Capital Outlay	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
<i>Total</i>	\$ 5,000	\$ 5,000	\$ 4,750	\$ 4,607	-3.01%

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 operating (3% budget reduction - excludes personnel)	\$ (143)	\$ -

Positions

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</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 Number:** 8204
Department: Johnsongrass/Gypsy Moth Program **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.

FY2008-2011 Strategic Plan, Related Goals and Objectives

None assigned.

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008	Adopted Budget 2009	Adopted Budget 2010	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ 7,246	\$ 6,858	\$ 7,917	\$ 7,874	-0.54%
Operating Expenditures	4,007	3,923	3,069	2,126	-30.73%
Capital Outlay	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 11,253	\$ 10,781	\$ 10,986	\$ 10,000	-8.98%

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
Personnel related (Changes in salary and fringe benefit costs)	\$ (43)	\$ -
Other operating (3% budget reduction - excludes personnel)	(329)	-
Other operating (Additional targeted budget reductions)	(614)	-
Total	\$ (986)	\$ -

Positions

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Authorized Full-Time Equivalents	0.5	0.5	0.5	0.5

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.

FY2008-2011 Strategic Plan, Related Goals and Objectives

None assigned.

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008	Adopted Budget 2009	Adopted Budget 2010	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ 94,997	\$ 101,855	\$ 117,897	\$ 120,369	2.10%
Operating Expenditures	21,032	25,210	18,675	7,760	-58.45%
Capital Outlay	1,024	688	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 117,053	\$ 127,753	\$ 136,572	\$ 128,129	-6.18%

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
Personnel related (Changes in salary and fringe benefit costs)	\$ 2,472	\$ -
Other operating (3% budget reduction - excludes personnel)	(4,171)	-
Other operating (Additional targeted budget reductions)	(6,744)	-
Total	\$ (8,443)	\$ -

Positions

	2007	2008	2009	2010
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: Accomack County Airport Operating Subsidy
Department Number: 9301
Function: Community Development

Department 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.

FY2008-2011 Strategic Plan, Related Goals and Objectives

None assigned.

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008	Adopted Budget 2009	Adopted Budget 2010	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	164,522	161,507	170,040	174,099	2.39%
Capital Outlay	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
<i>Total</i>	\$ 164,522	\$ 161,507	\$ 170,040	\$ 174,099	2.39%

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 Operating (Increase in operating subsidy primarily due to FTE transfer)	\$ 4,059	\$ -
<i>Total</i>	\$ 4,059	\$ -

Positions

	2007	2008	2009	2010
Authorized Full-Time Equivalents (County funded)	n/a	n/a	n/a	n/a

Comments

The Accomack County Airport Commission is a legal entity separate and distinct from the County. The Airport's operations are funded from County, State and Federal sources. The amounts above represent the County's local contribution towards the Airport'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: Economic Development Authority (EDA) of Accomack County Operating Subsidy
Department Number: 9301
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.

FY2008-2011 Strategic Plan, Related Goals and Objectives

None assigned.

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008	Adopted Budget 2009	Adopted Budget 2010	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	98,670	80,147	73,653	36,414	-50.56%
Capital Outlay	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
<i>Total</i>	\$ 98,670	\$ 80,147	\$ 73,653	\$ 36,414	-50.56%

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 Operating (Decrease in operating subsidy)	\$ (37,239)	\$ -
<i>Total</i>	\$ (37,239)	\$ -

Positions

	2007	2008	2009	2010
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.

FY2008-2011 Strategic Plan, Related Goals and Objectives

None assigned.

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008	Adopted Budget 2009	Adopted Budget 2010	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Other	-	-	42,071	168,846	301.34%
Total	\$ -	\$ -	\$ 42,071	\$ 168,846	301.34%

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 operating (Adjust contingency balance to .5% of General Fund expenditures per Fiscal policy)	\$ 126,775	\$ -

Positions

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Authorized Full-Time Equivalents	0	0	0	0

Comments

None

Fund Summaries Section

Fund: General Fund
Department: Debt Service
Department Number: 9104
Function: Debt Service

Department Description:

Debt service for general County assets is accounted for in the General Fund.

FY2008-2011 Strategic Plan, Related Goals and Objectives

None assigned.

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008	Adopted Budget 2009	Adopted Budget 2010	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	-	2,525	525	2,025	100.00%
Capital Outlay	-	-	-	-	0.00%
Debt Service:					
Principal	95,000	310,000	325,000	28,500	-91.23%
Interest	197,333	266,591	255,316	282,909	10.81%
<i>Total</i>	\$ 292,333	\$ 579,116	\$ 580,841	\$ 313,434	-46.04%

Summary of major budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Debt service (Changes to annual debt service requirements per debt restructuring plan)	\$ (267,407)	\$ -

Summary of major budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Debt service (Changes to annual debt service requirements per debt restructuring plan)	\$ (267,407)	\$ -

Positions

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Authorized Full-Time Equivalents	0	0	0	0

Comments

The amount budgeted for current year debt service includes debt service for the County's Social Services office and Solid Waste convenience centers.

Debt service for public school related assets is located in the School Debt Service Fund. Debt Service for landfill related assets is located in the Landfill Enterprise Fund.

For more information on outstanding debt obligations and future debt service requirements, see the *Statistical Section* of this document.

Fund Summaries Section

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

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.

FY2008-2011 Strategic Plan, Related Goals and Objectives

None assigned.

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008	Adopted Budget 2009	Adopted Budget 2010	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	0.00%
Transfers to Other Funds	652,863	614,752	703,857	682,741	-3.00%
<i>Total</i>	\$ 652,863	\$ 614,752	\$ 703,857	\$ 682,741	-3.00%

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
Transfers (3% budget reduction - excludes personnel)	\$ (21,116)	\$ -

Positions

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</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.

FY2008-2011 Strategic Plan, Related Goals and Objectives

None assigned.

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008	Adopted Budget 2009	Adopted Budget 2010	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	0.00%
Transfers to Other Funds	526,268	467,373	589,255	589,255	0.00%
Total	\$ 526,268	\$ 467,373	\$ 589,255	\$ 589,255	0.00%

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
None	\$ -	\$ -

Positions

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Authorized Full-Time Equivalents	0	0	0	0

Comments

None

Fund Summaries Section

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

Transfer Description:
 This transfer represents the local share of the cost of the E911 Commission.

FY2008-2011 Strategic Plan, Related Goals and Objectives
 None assigned.

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008	Adopted Budget 2009	Adopted Budget 2010	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	0.00%
Transfers to Other Funds	175,225	433,735	436,517	433,494	-0.69%
Total	\$ 175,225	\$ 433,735	\$ 436,517	\$ 433,494	-0.69%

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
Transfers (3% budget reduction - excludes personnel)	\$ (3,023)	\$ -

Positions

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Authorized Full-Time Equivalents	0	0	0	0

Comments

None

Fund Summaries Section

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

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

FY2008-2011 Strategic Plan, Related Goals and Objectives
 None assigned.

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008	Adopted Budget 2009	Adopted Budget 2010	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	0.00%
Transfers to Other Funds	1,394,414	1,154,393	819,201	246,989	-69.85%
<i>Total</i>	\$ 1,394,414	\$ 1,154,393	\$ 819,201	\$ 246,989	-69.85%

Summary of major budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Transfers (Local funding for tax billing software)	\$ -	\$ 246,989

Summary of major budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Transfers (Local funding for tax billing software)	\$ -	\$ 246,989

Positions

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</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.

FY2008-2011 Strategic Plan, Related Goals and Objectives

None assigned.

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008	Adopted Budget 2009	Adopted Budget 2010	% 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	270,000	-67.52%
Total	\$ 831,236	\$ 831,236	\$ 831,236	\$ 270,000	-67.52%

Summary of major budget increases requested:

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

Summary of major budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Transfers (Raise School Debt Service tax rate to address structural imbalance)	\$ (831,236)	\$ -
Transfers (Redirect a portion of School funds to debt service)	270,000	-
Total	\$ (561,236)	\$ -

Positions

	2007	2008	2009	2010
Authorized Full-Time Equivalents	0	0	0	0

Comments

None

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.

FY2008-2011 Strategic Plan, Related Goals and Objectives

None assigned.

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008	Adopted Budget 2009	Adopted Budget 2010	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ 2,373,220	\$ 2,482,493	\$ 2,723,358	\$ 2,649,618	-2.71%
Operating Expenditures	1,432,310	1,478,905	1,685,387	1,648,469	-2.19%
Capital Outlay	29,891	2,137	-	2,707	100.00%
Transfers to Other Funds	108,655	47,132	33,752	132,821	293.52%
Total	\$ 3,944,076	\$ 4,010,667	\$ 4,442,497	\$ 4,433,615	-0.20%

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
Operating costs funded from Federal and state sources	\$ (86,835)	\$ -
Operating costs funded from General Fund (3% budget reduction - excludes personnel)	(21,116)	
Transfers (Early intervention trust fund revenues transferred to Comprehensive Svc Fund)	99,069	-
Total	\$ (8,882)	\$ -

Positions

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</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.

FY2008-2011 Strategic Plan, Related Goals and Objectives

None assigned.

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008	Adopted Budget 2009	Adopted Budget 2010	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ 166,327	\$ 181,884	\$ 191,793	\$ 183,832	-4.15%
Operating Expenditures	3,024,998	2,924,030	2,261,739	2,269,217	0.33%
Capital Outlay	1,000	500	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 3,192,325	\$ 3,106,414	\$ 2,453,532	\$ 2,453,049	-0.02%

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
Operating costs funded from Federal and Commonwealth sources	\$ (483)	\$ -
Total	\$ (483)	\$ -

Positions

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Authorized Full-Time Equivalents (County funded)	6	6	5	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.

FY2008-2011 Strategic Plan, Related Goals and Objectives

None assigned.

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008	Adopted Budget 2009	Adopted Budget 2010	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	11,593	11,509	7,200	7,000	-2.78%
Capital Outlay	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
<i>Total</i>	\$ 11,593	\$ 11,509	\$ 7,200	\$ 7,000	-2.78%

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
Other operating (Match expenditures to funding stream)	\$ (200)	\$ -

Positions

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</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.

FY2008-2011 Strategic Plan, Related Goals and Objectives

None assigned.

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008	Adopted Budget 2009	Adopted Budget 2010	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ 1,438,230	\$ 1,470,167	\$ 1,787,185	\$ 1,768,977	-1.02%
Operating Expenditures	62,158	81,001	70,235	71,758	2.17%
Capital Outlay	23,452	29,232	36,273	29,750	-17.98%
Debt Service	-	-	-	-	0.00%
Transfers	-	-	-	-	0.00%
Total	\$ 1,523,840	\$ 1,580,400	\$ 1,893,693	\$ 1,870,485	-1.23%

Summary of budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Personnel related (Restructure 24-hour schedule)	\$ 86,000	\$ -
Personnel related (Promote 2 existing staff into new Captain positions)	10,000	-
Personnel related (Post employment health insurance costs per County policy)	5,500	-
Personnel related (Additional career staff stationed at Bloxom)	100,000	-
Personnel related (Additional career staff stationed at Onancock)	100,000	-
Other Operating (Decrease in professional services)	(6,000)	-
Total	\$ 295,500	\$ -

Summary of budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Personnel related (Changes in salary and fringe benefit and post-employment benefits)	\$ (4,730)	\$ -
Personnel related (Furloughs)	(13,478)	-
Other Operating (Prior year correction)	14,800	-
Other Operating (Contracted EMS billing services discontinued)	(19,800)	-
Total	\$ (23,208)	\$ -

Positions

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Authorized Full-Time Equivalents	24.5	28.5	31.5	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.

FY2008-2011 Strategic Plan, Related Goals and Objectives

None assigned.

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008	Adopted Budget 2009	Adopted Budget 2010	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	360,651	394,600	400,612	386,292	-3.57%
Capital Outlay	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 360,651	\$ 394,600	\$ 400,612	\$ 386,292	-3.57%

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 decrease)	\$ (14,320)	\$ -

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 decrease)	\$ (14,320)	\$ -

Positions

	2007	2008	2009	2010
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 **Fund Number:** 233
 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 Metompkin Fire and Rescue District (District 3). Expenditures are restricted for fire and rescue services within this district.

FY2008-2011 Strategic Plan, Related Goals and Objectives

None assigned.

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008	Adopted Budget 2009	Adopted Budget 2010	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	119,779	114,631	126,107	136,320	8.10%
Capital Outlay	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 119,779	\$ 114,631	\$ 126,107	\$ 136,320	8.10%

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)	\$ 10,213	\$ -

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)	\$ 10,213	\$ -

Positions

	2007	2008	2009	2010
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.

FY2008-2011 Strategic Plan, Related Goals and Objectives

None assigned.

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008	Adopted Budget 2009	Adopted Budget 2010	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	223,140	203,871	237,895	242,401	1.89%
Capital Outlay	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 223,140	\$ 203,871	\$ 237,895	\$ 242,401	1.89%

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)	\$ 4,506	\$ -

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)	\$ 4,506	\$ -

Positions

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</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.

FY2008-2011 Strategic Plan, Related Goals and Objectives

None assigned.

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008	Adopted Budget 2009	Adopted Budget 2010	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	222,973	218,023	234,342	278,183	18.71%
Capital Outlay	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 222,973	\$ 218,023	\$ 234,342	\$ 278,183	18.71%

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)	\$ 43,841	\$ -

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)	\$ 43,841	\$ -

Positions

	2007	2008	2009	2010
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.

FY2008-2011 Strategic Plan, Related Goals and Objectives

None assigned.

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008	Adopted Budget 2009	Adopted Budget 2010	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	41,927	44,427	48,500	61,588	26.99%
Capital Outlay	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 41,927	\$ 44,427	\$ 48,500	\$ 61,588	26.99%

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)	\$ 13,088	\$ -

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)	\$ 13,088	\$ -

Positions

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</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.

FY2008-2011 Strategic Plan, Related Goals and Objectives

None assigned.

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008	Adopted Budget 2009	Adopted Budget 2010	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	1,522	17,708	2,000	2,000	0.00%
Capital Outlay	1,609	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 3,131	\$ 17,708	\$ 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>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</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.

FY2008-2011 Strategic Plan, Related Goals and Objectives

None assigned.

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008	Adopted Budget 2009	Adopted Budget 2010	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	30,709	31,312	32,000	28,750	-10.16%
Capital Outlay	28,916	4,008	15,488	12,500	-19.29%
Debt Service	-	-	-	-	0.00%
Total	\$ 59,625	\$ 35,320	\$ 47,488	\$ 41,250	-13.14%

Summary of budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Other operating (Fire Programs operating subsidy decrease)	\$ (6,238)	\$ -

Summary of budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Other operating (Fire Programs operating subsidy decrease)	\$ (6,238)	\$ -

Positions

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</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.

FY2008-2011 Strategic Plan, Related Goals and Objectives

None assigned.

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008	Adopted Budget 2009	Adopted Budget 2010	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ 741	\$ 2,019	\$ -	\$ 2,004	0.00%
Operating Expenditures	8,346	6,263	15,800	10,746	-31.99%
Capital Outlay	-	1,089	5,200	2,750	-47.12%
Debt Service	-	-	-	-	0.00%
Total	\$ 9,087	\$ 9,371	\$ 21,000	\$ 15,500	-26.19%

Summary of budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Personnel related (Part-time salaries and benefits)	\$ 2,004	\$ -
Other operating (Hazardous Materials Team operating subsidy decrease)	(7,504)	-
Total	\$ (5,500)	\$ -

Summary of budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Personnel related (Part-time salaries and benefits)	\$ 2,004	\$ -
Other operating (Hazardous Materials Team operating subsidy decrease)	(7,504)	-
Total	\$ (5,500)	\$ -

Positions

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</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.

FY2008-2011 Strategic Plan, Related Goals and Objectives

None assigned.

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008	Adopted Budget 2009	Adopted Budget 2010	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	361,028	433,981	436,517	433,494	-0.69%
Capital Outlay	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 361,028	\$ 433,981	\$ 436,517	\$ 433,494	-0.69%

Summary of budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Other operating (Emergency 911 Commission subsidy decrease)	\$ (3,023)	\$ -

Summary of budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Other operating (Emergency 911 Commission subsidy decrease)	\$ (3,023)	\$ -

Positions

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</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.

Fund Summaries Section

Fund: Rehabilitation Projects Special **Fund Number:** 311
 Revenue Fund
Department: N/A **Function:** Community Development

Fund Description:

The fund accounts for community block grants received from the Federal Government. The block grants aid in the development and enhancement of communities by providing decent housing, suitable living arrangements and expanded economic opportunities primarily for low and moderate-income persons.

FY2008-2011 Strategic Plan, Related Goals and Objectives

None assigned.

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008	Adopted Budget 2009	Adopted Budget 2010	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	857,543	376,632	-	-	0.00%
Capital Outlay	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
<i>Total</i>	\$ 857,543	\$ 376,632	\$ -	\$ -	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>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Authorized Full-Time Equivalents	0	0	0	0

Comments

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

The Accomack-Northampton Planning District Commission administers all County community block grants.



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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 #	Revised Budget Fiscal Year	Requested Budget Fiscal Year	Adopted Budget Fiscal Year
			2009	2010	2010
GENERAL GOVERNMENT ADMINISTRATION					
Treasurer:					
Tax bill folding/inserting machine, Postage meter	07-TREAS-001	\$	-	\$ 75,900	\$ -
Central Accounting:					
Comprehensive software upgrade	08-CA-001		-	213,000	-
Property Tax Billing Software Migration Project	n/a		55,377	246,989	246,989
PUBLIC SAFETY					
Building and Zoning:					
Engineering copier	08-BZ-001		-	25,000	-
Jail Operations:					
Regional jail pod construction	10-SH-01		-	4,000,000	-
Emergency Medical Services:					
ALS ambulance	08-PS-002		-	175,000	-
Vehicle replacement	08-PS-003		-	-	-
EMS Station (Year 1)	08-PS-004		-	75,000	-
Emergency Management Services:					
Storage facility	08-PS-006		-	30,000	-
Back-up Emergency Operations Center	08-PS-007		-	-	-
Emergency power generator	08-PS-008		-	88,000	-
Fire Programs Fund:					
Replacement burn building	09-PS-009		-	520,000	-
PUBLIC WORKS					
Storm Drainage:					
Walking excavator	07-PW-001		-	275,000	-
Solid Waste:					
Vehicle replacement	07-PW-007		-	25,000	-
Vehicle replacement	07-PW-008		-	35,000	-
Southern transfer station site acquisition	07-PW-009		-	110,000	-
Roll-off truck replacement	07-PW-010		-	-	-
Roll-off truck replacement	07-PW-010		-	-	-
Dump truck replacement	08-PW-016		-	90,000	-
Litter Control vehicle replacement	08-PW-019		-	-	-
Vehicle replacement	09-PW-006		-	25,000	-
Convenience Center brush areas	09-PW-008		-	-	-
Operation Manager's vehicle	09-PW-012		-	28,000	-
Solid waste convenience centers	n/a		1,790,952	-	-
Building & Grounds:					
Vehicle replacement	07-PW-005		-	25,000	-
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	-
Parking lots	08-PW-024		-	250,000	-
Multi-purpose maintenance tractor	08-PW-027		-	38,000	-
Maintenance building	08-PW-028		-	80,000	-
Dump truck replacement	09-PW-007		-	-	-
Clerk of Circuit Court fire suppression system	09-PW-011		-	151,000	-
COMMUNITY DEVELOPMENT					
Planning:					

County Capital Projects Fund-Summary of Projects Requested and Adopted

Function/Department/Project Name	CIP Project #	Revised Budget Fiscal Year 2009	Requested Budget Fiscal Year 2010	Adopted Budget Fiscal Year 2010
Enhanced aerials and topographical maps for GIS	09-PLN-001	-	50,000	-
COMMUNITY DEVELOPMENT - CONTINUED				
Economic Development:				
Wallops Research Park development	07-ED-022	1,037,862	1,760,000	-
Broadband Initiative	07-PW-022	181,020	-	-
Water & Wastewater:				
North Accomack Wastewater Treatment System	07-PW-020	-	-	-
Central wastewater treatment facility	08-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	578,360	-	-
Local dredging projects	09-PW-002	-	25,000	-
Land acquisition	09-PW-003	-	150,000	-
Saxis bulkhead	09-PW-005	-	75,000	-
Pitts Wharf Facility improvements	09-PW-009	-	40,000	-
Hunting Creek fishing pier	09-PW-010	-	-	-
Parks and Recreation:				
Central & Southern parks and recreation facilities	08-PR-001/002	-	460,000	-
TOTAL COUNTY CAPITAL PROJECTS FUNG		\$ 3,643,571	\$ 20,906,359	\$ 246,989

Fund Summaries Section

Fund: County Capital Projects Fund
Department: Central Accounting
Project: Property Tax Billing Software Migration Project
Department Number: 1215
Function: General Government Administration
CIP Project Number: 08-CA-001

Project Description:

The purpose of this project is to implement new software to act as the County's single application for personal property tax valuation, personal property billing, public service corporation tax billing and real estate tax billing. The project also includes two separate interfaces between other County applications. The first interface will be used to export real estate parcel data from the County's CAMA system to the new software. The second interface will be used to export tax receipt transactions to the County's general ledger.

FY2008-2011 Strategic Plan, Related Goals and Objectives

None assigned.

Source of Funds:

One-time revenues associated with changing from an annual personal property billing cycle to a semi-annual cycle.

Budgeted and Actual Expenditures

	Actual Expend. 2008	Actual Expend. 2009 YTD	Revised Budget 2009	Adopted Budget 2010	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	-	-	-	-	0.00%
Capital Outlay	-	-	55,377	246,989	0.00%
Debt Service	-	-	-	-	0.00%
<i>Total</i>	\$ -	\$ -	\$ 55,377	\$ 246,989	346.01%

Summary of budget increases requested and adopted:

<i>Description:</i>	Requested Budget	Adopted Budget
Capital Outlay (Program purchases)	\$ 246,989	\$ 246,989

Operating Impact:

\$31,500 in ongoing software maintenance costs and \$8,500 for contracted personal property valuation services. The total amount of operational costs associated with this software is less than the operational costs of the software it is replacing.

Comments

None

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 up to four additional convenience centers to be located in the general proximity of Horntown, Makemie Park, Bobtown and Belle Haven areas.

FY2008-2011 Strategic Plan, Related Goals and Objectives

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.
2. Purchase, lease or take other steps to secure appropriate sites as they become available.

Source of Funds:

Proceeds from the issuance of debt

Budgeted and Actual Expenditures

	Actual Expend. 2008	Actual Expend. 2009 YTD	Revised Budget 2009	Adopted Budget 2010	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	-	-	-	-	0.00%
Capital Outlay	843,737	735,426	1,790,952	-	-100.00%
Debt Service	-	-	-	-	0.00%
<i>Total</i>	\$ 843,737	\$ 735,426	\$ 1,790,952	\$ -	-100.00%

Summary of budget increases requested and adopted:

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

Operating Impact:

All additional operating costs associated with the four new convenience centers has been incorporated into the General Fund Solid Waste department budget effective fiscal year 2008.

Comments

Construction of both the Horntown and Makemie Park Convenience Centers is complete and both centers are operating. Construction of a third center at the southern end of the County is expected to start in Fiscal Year 2010. The revised budget for 2009 includes the appropriation for construction of all remaining sites. The remaining appropriation at the close of fiscal year 2009 will roll forward into fiscal year 2010. All funding for this project was obtained from issuing debt in Fiscal year 2007. Remaining bond proceeds at the end of fiscal year 2009 are estimated to be approximately \$1.3 million.

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.

FY2008-2011 Strategic Plan, Related Goals and Objectives

None assigned.

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. 2008	Actual Expend. 2009 YTD	Revised Budget 2009	Adopted Budget 2010	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	-	-	-	-	0.00%
Capital Outlay	44,209	18,144	578,360	-	-100.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 44,209	\$ 18,144	\$ 578,360	\$ -	-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. Any remaining appropriation at the end of fiscal will roll forward into Fiscal Year 2010.

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.

FY2008-2011 Strategic Plan, Related Goals and Objectives

None assigned.

Source of Funds:

Fund balance designated for capital purchases

Budgeted and Actual Expenditures

	Actual Expend. 2008	Actual Expend. 2009 YTD	Revised Budget 2009	Adopted Budget 2010	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	28,770	181,020	181,020	-	-100.00%
Capital Outlay	-	-	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 28,770	\$ 181,020	\$ 181,020	\$ -	-100.00%

Summary of budget increases requested and adopted:

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

Operating Impact:

N/A

Comments

Any remaining local appropriation at the end of fiscal year 2009 will roll forward into fiscal year 2010.

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.

FY2008-2011 Strategic Plan, Related Goals and Objectives

None assigned.

Source of Funds:

Fund balance designated for capital purchases and grant funds.

Budgeted and Actual Expenditures

	Actual Expend. 2008	Actual Expend. 2009 YTD	Revised Budget 2009	Adopted Budget 2010	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	-	-	-	-	0.00%
Capital Outlay	313,139	259,005	1,037,862	-	-100.00%
Debt Service	-	-	-	-	0.00%
Total	\$ 313,139	\$ 259,005	\$ 1,037,862	\$ -	-100.00%

Summary of budget increases requested and adopted:

	<u>Requested Budget</u>	<u>Adopted Budget</u>
<i>Description:</i> Site Development and Infrastructure	\$ 1,760,000	\$ -

Operating Impact:

Additional operating costs will be needed to maintain the park. This cost is estimated at \$80,000 annually. Any remaining local appropriation at the end of fiscal year 2009 will roll forward into fiscal year 2010.

Comments

None

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.

FY2008-2011 Strategic Plan, Related Goals and Objectives

None assigned.

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008	Adopted Budget 2009	Adopted Budget 2010	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	1,000	500	1,850	1,850	0.00%
Capital Outlay	-	-	-	-	0.00%
Debt Service:					
Principal	2,142,395	2,218,866	2,291,138	2,288,778	-0.10%
Interest	2,316,086	2,115,169	2,010,449	1,934,975	-3.75%
<i>Total</i>	4,459,481	4,334,535	4,303,437	4,225,603	-1.81%

Summary of budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Debt service & related (changes to annual debt service requirements)	\$ (45,077)	\$ -

Summary of budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Debt service & related (changes to annual debt service requirements)	\$ (45,077)	\$ -
One time VPSA (Virginia Public School Authority) refinancing savings	(32,757)	-
<i>Total</i>	\$ (77,834)	\$ -

Positions

	2007	2008	2009	2010
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.

FY2008-2011 Strategic Plan, Related Goals and Objectives

None assigned.

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008	Adopted Budget 2009	Adopted Budget 2010	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ 2,395	\$ 1,705	\$ 5,000	\$ 5,000	0.00%
Operating Expenditures	48,988	41,983	54,800	54,800	0.00%
Capital Outlay	17,959	1,523	20,000	20,000	0.00%
Other Uses	-	-	-	-	0.00%
<i>Total</i>	\$ 69,342	\$ 45,211	\$ 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>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Authorized Full-Time Equivalents	0	0	0	0

Comments

None

Fund Summaries Section

Fund: Landfill Enterprise Fund **Fund Number:** 605
Department: North and South Landfills **Function:** Public Works

Fund Description:

This purpose of this fund is to account for operations of the County North and South Landfills. The North Landfill is a fully lined facility while the South Landfill is unlined and mandated to close by 2012. These landfills function to meet all environmental requirements, minimize current and future impacts to the surrounding communities, maintain high citizen satisfaction levels, recycle a percentage of the waste stream and conduct operations efficiently.

FY2008-2011 Strategic Plan, Related Goals and Objectives

None assigned.

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008	Adopted Budget 2009	Adopted Budget 2010	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ 579,803	\$ 586,150	\$ 678,840	\$ 626,045	-7.78%
Operating Expenditures	840,349	908,546	912,600	912,600	0.00%
Capital Outlay	648,644	902,651	257,744	161,967	-37.16%
Debt Service	467,007	465,877	468,883	79,487	-83.05%
Transfers	124,074	114,890	127,264	405,802	218.87%
<i>Total</i>	<i>2,659,877</i>	<i>2,978,114</i>	<i>2,445,331</i>	<i>2,185,901</i>	<i>-10.61%</i>

Summary of budget increases requested:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Buildings (Facility development plan)	\$ -	\$ 15,000
<i>Total</i>	<i>\$ -</i>	<i>\$ 15,000</i>

Summary of budget increases adopted:

<i>Description:</i>	Funding Sources	
	Operating Revenues	Reserves or 1-time revenue
Personnel related (Changes in salary and fringe benefit costs)	\$ (9,286)	\$ -
Personnel related (Furloughs)	(3,639)	-
Personnel related (Position 720 elimination)	(39,870)	-
Equipment (Exercise IT14 loader buy back option)		156,937
Debt service (Changes to annual debt service requirements per debt restructuring plan)	(389,396)	-
<i>Total</i>	<i>\$ (442,191)</i>	<i>\$ 156,937</i>

Positions

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Authorized Full-Time Equivalents	14.70	15.44	14.51	14.51

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.



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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.

FY2008-2011 Strategic Plan, Related Goals and Objectives

None assigned.

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008	Adopted Budget 2009	Adopted Budget 2010	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ 111,692	\$ 141,722	\$ 152,795	\$ 166,738	9.13%
Operating Expenditures	389,108	476,358	369,225	369,225	0.00%
Capital Outlay	361,035	149,815	27,100	21,716	-19.87%
Debt Service	30,626	32,982	27,860	27,860	0.00%
<i>Total</i>	<i>\$ 892,462</i>	<i>\$ 800,877</i>	<i>\$ 576,980</i>	<i>\$ 585,539</i>	<i>1.48%</i>

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
Personnel related (Changes in salary and fringe benefit costs)	\$ (1,574)	\$ -
Personnel related (Furloughs)	(616)	-
Personnel related (Transfer .50 FTE assigned to EDA to Airport)	16,133	-
Other Operating (Capital grant funding reduction)	(5,384)	-
Total	\$ 8,559	\$ -

Positions

	2007	2008	2009	2010
Authorized Full-Time Equivalents	3	4	4.5	4.5

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.

FY2008-2011 Strategic Plan, Related Goals and Objectives

None assigned.

Budgeted and Actual Expenditures

	Actual Expend. 2007	Actual Expend. 2008	Adopted Budget 2009	Adopted Budget 2010	% Change
<i>Expenditure Category:</i>					
Personnel Services	\$ 112,876	\$ 83,303	\$ 91,763	\$ 54,524	-40.58%
Operating Expenditures	131,786	135,372	88,504	88,504	0.00%
Capital Outlay	9,297	9,904	500	500	0.00%
Debt Service	-	-	-	-	0.00%
Total	253,959	228,579	180,767	143,528	-20.60%

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
Personnel related (Changes in salary and fringe benefit costs)	\$ (1,414)	\$ -
Personnel related (Furloughs)	(630)	-
Personnel related (Transfer .25 FTE assigned to EDA to County Economic Dev. Dept)	(19,062)	-
Personnel related (Transfer .50 FTE assigned to EDA to Airport)	(16,133)	-
Total	\$ (37,239)	\$ -

Positions

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Authorized Full-Time Equivalents	2.5	1.5	1.0	1.0

Comments

None



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Capital Improvements
Program (CIP) Section

Capital Improvement Plan (CIP) Section

Overview

Each year during the budget development process, a Capital Improvement Plan (CIP) is prepared. The CIP is merely a listing of major capital projects anticipated in the next five fiscal years which support the County's Comprehensive Plan. A project's inclusion in the CIP does not signify a commitment to fund the project. It is merely a planning tool that allows the County to plan for future projects, their corresponding funding sources and associated operating costs.

In order to be included in the CIP, a project must be considered "major". Major capital projects are defined as projects which have an estimated total cost of \$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 project's 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.

Accomack County, Virginia

Capital Improvement Plan

FY '10 thru FY '14

PROJECTS BY YEAR

Project Name	Department	Project #	Priority	Project Cost
FY '10				
T-Hangar Site, T/W Design, Construction	Airport Commission	07-Air-001	n/a	300,000
T-Hangar Site, T/W Design, Construction	Airport Commission	07-Air-001A	n/a	200,000
Security Fencing (Phase II & III) - Construction	Airport Commission	07-Air-002	n/a	125,000
Engineering Copier	Building & Zoning	08-BZ-001	4	25,000
Comprehensive Software Upgrade	Central Accounting	08-CA-001	n/a	213,000
Bookmobile	E.S. Public Library	08-ESPL-001	3	200,000
Building Consultant	E.S. Public Library	08-ESPL-002	1	25,000
Library Remodeling	E.S. Public Library	08-ESPL-003	3	75,000
Wallops Research Park (WRP)	Economic Development	07-ED-022	1	1,760,000
Elevated Water Tank Rehabilitation	Economic Development Authority	09-IDA-001	n/a	55,000
Lift Station #1 Rehabilitation	Economic Development Authority	09-IDA-003	n/a	30,000
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
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	88,000
Replacement Burn Building	Public Safety	09-PS-009	1	520,000
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: Dump Truck #17 (1994)	Public Works	07-PW-011	n/a	90,000
Solid Waste, N. Landfill: Septage Upgrade (LTF)	Public Works	07-PW-016	n/a	325,000
Solid Waste, North Landfill: Subcell 6 Prep	Public Works	07-PW-018	n/a	120,744
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
Parking Lots	Public Works	08-PW-024	3	250,000
Queen Sound Access Road	Public Works	08-PW-025	1	400,000
Harborton Ride-on Dock	Public Works	08-PW-026	3	90,000
Multi-purpose Maintenance Tractor	Public Works	08-PW-027	3	38,000
Maintenance Building	Public Works	08-PW-028	3	80,000
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
Saxis Bulkhead	Public Works	09-PW-005	n/a	75,000

Project Name	Department	Project #	Priority	Project Cost
Technician's Vehicle	Public Works	09-PW-006	n/a	25,000
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
North Landfill-Exercise buy-back on 930G	Public Works	10-PW-015	1	160,000
South Landfill-Exercise buy-back on 930G	Public Works	10-PW-016	1	160,000
Parts Storage Building (Bus Shop)	School Board	10-School_11	n/a	100,000
Re-Tile Hallways (KES)	School Board	10-School-01	n/a	30,000
Re-Tile Hallways (PES)	School Board	10-School-02	n/a	30,000
Paint Public Areas (AES)	School Board	10-School-03	n/a	55,000
Paint Hallways (PES)	School Board	10-School-04	n/a	42,000
Re-Insulate Boiler Room (NHS)	School Board	10-School-05	n/a	25,000
New Classroom Ceilings (NHS)	School Board	10-School-06	n/a	50,000
Overlay Main Parking Lot (CHS)	School Board	10-School-07	n/a	60,000
Paint Hallways (CES)	School Board	10-School-08	n/a	25,000
Paint Hallways (KES)	School Board	10-School-09	n/a	42,000
Resurface/Paint Student Parking Lot (NHS)	School Board	10-School-10	n/a	40,000
Construction of Additional Regional Jail Pod	Sheriff	10-SH-01	3	4,000,000
Folding and Inserting Machine, Postage Meter	Treasurer	07-Treas-001	n/a	75,900
Total for FY '10				23,256,114

FY '11

Apron Expansion (Design, Construction)	Airport Commission	07-Air-003	n/a	50,000
Comprehensive Software Upgrade	Central Accounting	08-CA-001	n/a	720,000
Wallops Research Park (WRP)	Economic Development	07-ED-022	1	3,148,187
Broadband Initiative	Economic Development	07-PW-022	n/a	3,000,000
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	75,000
Emergency Power Generator - Co. Office Bldg	Public Safety	08-PS-008	3	25,000
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	50,000
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
Central Accomack Wastewater Treatment Facility	Public Works	08-PW-018	1	5,180,000
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
Re-Roof Annex (KES)	School Board	10-School-12	n/a	90,000
Football Field Bleachers (AHS)	School Board	10-School-13	n/a	40,000
New Carpet In Classrooms (NHS)	School Board	10-School-14	n/a	40,000
Paint Classrooms (MES)	School Board	10-School-15	n/a	50,000
Paint Classrooms (PES)	School Board	10-School-16	n/a	50,000
Total for FY '11				14,118,187

FY '12

Apron Expansion (Design, Construction)	Airport Commission	07-Air-003A	n/a	300,000
Comprehensive Software Upgrade	Central Accounting	08-CA-001	n/a	540,000
Wallops Research Park (WRP)	Economic Development	07-ED-022	1	100,000
Enhanced Aerials and Topos for GIS	Planning	09-Pln-001	n/a	50,000

Project Name	Department	Project #	Priority	Project Cost
Vehicle Replacement (2002 Pick-up Truck)	Public Safety	08-PS-003	3	30,000
EMS Station	Public Safety	08-PS-004	3	500,000
Solid Waste, Collection: Southern Transfer Station	Public Works	07-PW-009	n/a	1,000,000
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
Saxis Bulkhead	Public Works	09-PW-005	n/a	75,000
Convenience Center Brush Areas	Public Works	09-PW-008	n/a	100,000
Paint Classrooms (AES)	School Board	10-School-17	n/a	50,000
Refinish Gym Floor (AHS)	School Board	10-School-18	n/a	42,000
Tracer Summit Controls (AHS)	School Board	10-School-19	n/a	44,000
Refinish Gym Floor (NHS)	School Board	10-School-20	n/a	42,000
Tracer Summit Controls (NHS)	School Board	10-School-21	n/a	50,000
Paint Classrooms (TCS)	School Board	10-School-22	n/a	25,000
Total for FY '12				10,423,000
FY '13				
Partial Parallel Taxiway - North (Phase I)-Const.	Airport Commission	07-Air-004	n/a	400,000
Wallops Research Park (WRP)	Economic Development	07-ED-022	1	71,000
EMS Station	Public Safety	08-PS-004	3	200,000
Back-up Emergency Operations Center	Public Safety	08-PS-007	4	175,000
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
Solid Waste, South Landfill-Closure	Public Works	10-PW-014	1	4,144,000
Total for FY '13				6,005,000
FY '14				
Parial Parallel Taxiway - North (Phase II)-Design	Airport Commission	07-Air-004A	n/a	80,000
Local Dredging Projects	Public Works	09-PW-002	n/a	25,000
Total for FY '14				105,000
GRAND TOTAL				53,907,301



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Statistical Section

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	1
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
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	4.50%	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	4.20%	5,414
2007	38,485	N/A	N/A	N/A	4.10%	5,370
2008	38,793	N/A	N/A	N/A	5.10%	5,193

¹ Source: Years 1997-2007 U.S. Census Bureau/2008 estimated

² Source: Virginia Employment Commission/2008 unemployment rate as of June 2008

³ Source: Accomack County School Board

⁴ Source: Virginia Department of Taxation

N/A - Not available

Statistical Section

COUNTY OF ACCOMACK, VIRGINIA ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE 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	3,347,392,430	527,265,776	676,800,600	291,567,300	4,259,891,506

Source: Accomack County Central Accounting Office

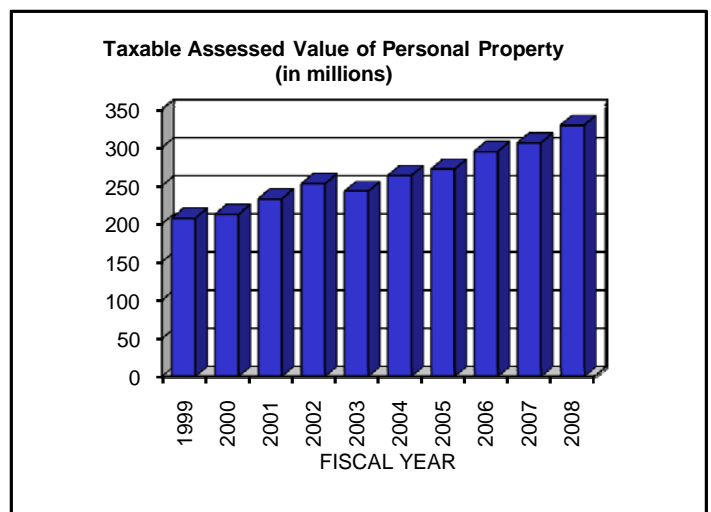
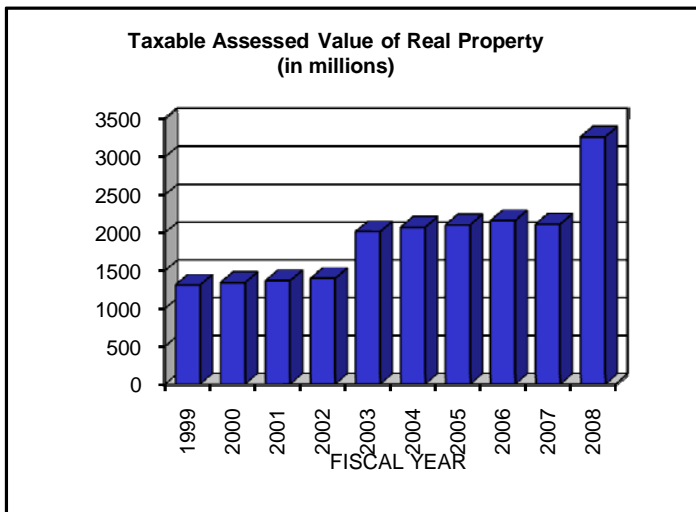
Notes: Real Property is assessed annually at actual market value. Property is assessed at 100 percent of estimated actual value however, the County has adopted the provisions of Title 58.1-3230 of the Code of Virginia that provides for land use-value assessment when real estate is devoted to agricultural, horticultural or forest uses.

COUNTY OF ACCOMACK, VIRGINIA ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE 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	271,784,170	37,296,708	20,052,659	329,133,537

Source: Accomack County Central Accounting Office

Notes: Personal Property is assessed annually at actual market 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%
			<u>25.73%</u>			<u>25.46%</u>

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				% of Estimated Actual Taxable Value of Property ²
	General Obligation Bonds						General Obligation Bonds	Capital Leases	Total Primary Government	Per Capita	
	Literary Fund Loans	Virginia Public School Authority Bonds	Qualified Zone Academy Bonds	Lease Revenue Bonds	Revenue/ Bond Anti- cipation Notes	Capital Leases					
6/30/99	\$9,710,828	\$ 16,865,728	\$ -	\$ -	\$ -	\$ 464,321	\$4,530,000	\$ 9,363	\$ 31,580,240	\$ 840	2.08%
6/30/00	9,377,935	16,047,868	-	-	-	471,655	4,530,000	4,891	30,432,349	793	1.96%
6/30/01	8,804,446	15,218,538	-	-	3,950,000	300,920	4,410,000	-	32,683,904	846	2.05%
6/30/02	8,230,957	14,377,186	-	-	3,950,000	265,042	4,160,000	-	30,983,185	797	1.88%
6/30/03	7,657,468	19,787,249	942,510	-	7,500,000	231,000	3,900,000	-	40,018,227	1,024	1.78%
6/30/04	7,083,979	31,252,554	887,348	3,740,000	7,500,000	198,000	3,625,000	-	54,286,881	1,382	2.33%
6/30/05	6,610,493	30,143,870	1,075,619	3,650,000	7,500,000	165,000	3,340,000	-	52,484,982	1,331	2.21%
6/30/06	6,137,001	40,305,984	1,007,951	3,555,000	-	132,000	3,040,000	-	54,177,936	1,377	2.21%
6/30/07	5,676,492	38,727,015	938,032	6,125,000	-	99,000	2,725,000	-	54,290,539	1,411	2.25%
6/30/08	5,215,983	37,073,904	865,787	5,815,000	-	66,000	2,395,000	-	51,431,674	1,326	1.12%
6/30/09 ¹	4,755,474	35,350,933	791,129	5,490,000	-	33,000	2,045,000	-	48,465,536	1,249	1.04%
6/30/10 ³	4,294,965	33,567,305	713,974	5,748,000	-	-	2,111,000	-	46,435,244	1,197	0.97%

Notes:

¹ Estimated

² Includes real and personal property estimated taxable value. FY09-FY09 assumes a taxable value growth rate of 2%.

³ Estimated/Includes FY10 Debt Restructuring Plan

Details regarding the County's outstanding debt can be found in the County Comprehensive Annual Financial Report (CAFR).

Statistical Section

COUNTY OF ACCOMACK, VIRGINIA DETAILS OF LONG-TERM INDEBTEDNESS AT JUNE 30, 2009

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	\$ 1,435,486
Literary Fund loan	School construction	956,225	3.00%	4/1/1999	4/1/2019	478,115
Literary Fund loan	School construction	956,226	3.00%	4/1/1999	4/1/2019	478,115
Literary Fund loan	School construction	4,297,743	3.00%	4/1/2000	4/1/2020	2,363,757
Virginia Public School Authority bond	School construction	8,422,232	5.15% ¹	11/20/1997	7/15/2017	4,116,458
Virginia Public School Authority bond	School construction	8,305,000	5.17% ¹	11/20/1997	7/15/2017	4,825,000
Virginia Public School Authority bond	School construction	6,270,000	4.47% ¹	5/15/2003	7/15/2028	5,560,000
Virginia Public School Authority bond	School construction	12,170,000	4.69% ¹	11/6/2003	7/15/2028	10,795,000
Virginia Public School Authority bond	School construction	1,935,000	4.46% ¹	11/10/2005	7/15/2030	1,815,000
Virginia Public School Authority bond	School construction	9,370,000	4.28% ¹	11/10/2005	7/15/2025	8,239,475
Virginia Resources Authority Pooled bond	Convenience Centers	2,665,000	3.82% ¹	12/14/2006	10/1/2016	2,225,000
Qualified zone academy bond	School construction	1,433,003	3.00% ²	12/31/2002	12/31/2016	585,703
Qualified zone academy bond	School construction	439,100	5.40% ²	12/30/2004	12/30/2020	205,427
Lease revenue bond	Social Services Office	3,740,000	4.89% ¹	10/1/2003	3/1/2030	3,265,000
Capital lease	School renovations	330,000	0.00%	12/15/1999	12/15/2009	33,000
General obligation bond	Landfill improvements	4,530,000	5.07% ¹	10/1/1996	12/15/2013	2,045,000
Total						<u>\$48,465,536</u>

Notes:

¹ True interest cost

² Imputed interest rate

Debt to be Restructured per FY10 Debt Restructuring Plan

Statistical Section

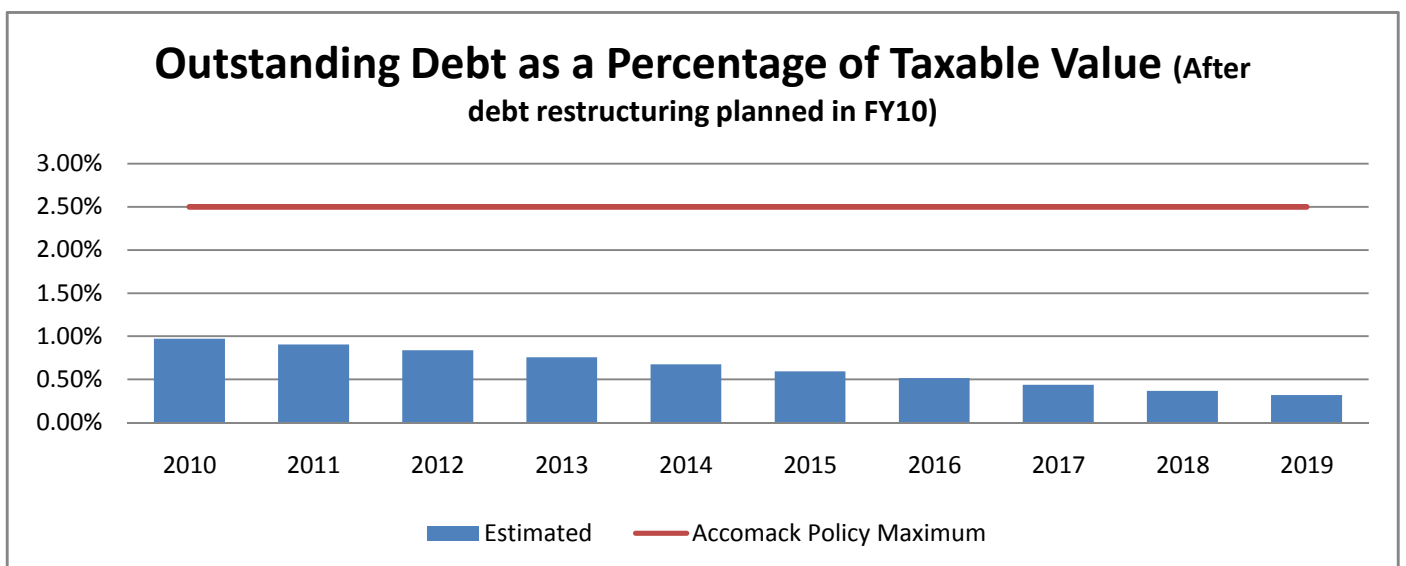
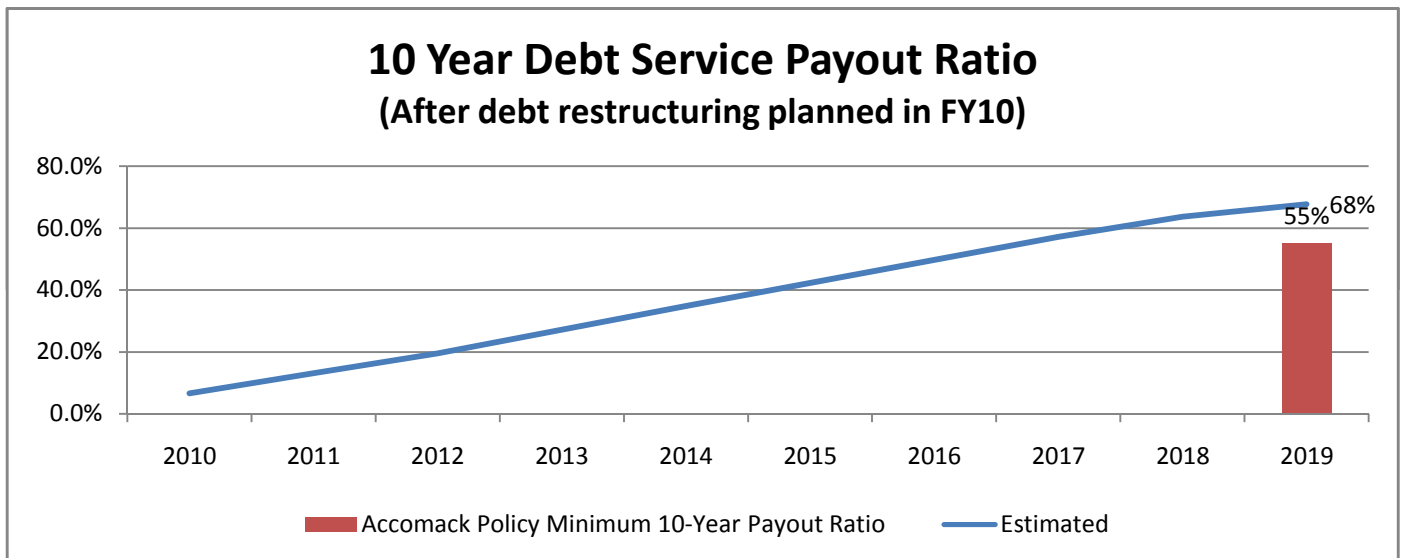
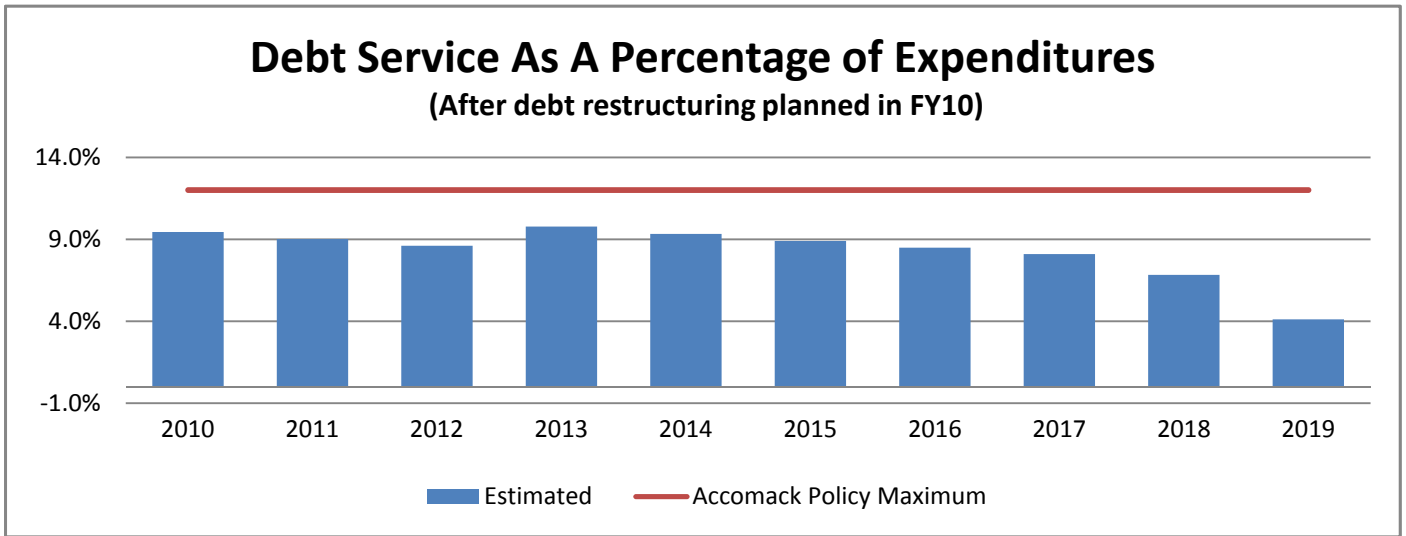
COUNTY OF ACCOMACK, VIRGINIA ANNUAL DEBT SERVICE REQUIREMENTS

Year Ending June 30,	Governmental Funds								Enterprise Funds		Total Based On Current Debt Outstanding ¹	Estimated Based on Debt Restructuring ^{1/2}
	VPSA Bonds & Literary Fund Loans		Qualified Zone Academy Bonds		Lease Revenue Bonds		Capital Leases		General Obligation Bonds			
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest		
2009	\$ 2,183,480	\$ 1,979,284	\$ 74,658	\$ 31,160	\$ 325,000	\$ 255,315	\$ 33,000	\$ -	\$ 350,000	\$ 118,533	\$ 5,350,430	\$5,350,430
2010	2,244,137	1,873,549	77,155	28,664	335,000	242,423	33,000	-	365,000	99,939	5,298,867	\$4,546,243
2011	2,315,633	1,764,344	79,740	26,078	350,000	228,171	-	-	385,000	80,155	5,229,121	\$4,518,205
2012	2,387,448	1,652,315	82,418	23,401	370,000	212,949	-	-	410,000	58,985	5,197,516	\$4,477,684
2013	2,458,498	1,539,173	85,191	20,628	380,000	196,822	-	-	430,000	36,408	5,146,720	\$5,298,463
2014	2,529,512	1,423,577	88,065	17,754	400,000	179,900	-	-	455,000	12,399	5,106,207	\$5,256,662
2015	2,612,690	1,302,337	91,041	14,778	415,000	161,977	-	-	-	-	4,597,823	\$5,215,177
2016	2,697,942	1,175,542	94,124	11,695	435,000	143,056	-	-	-	-	4,557,359	\$5,174,057
2017	2,789,326	1,043,497	97,320	8,499	455,000	123,207	-	-	-	-	4,516,849	\$5,134,508
2018	2,886,903	907,097	17,194	5,188	135,000	110,214	-	-	-	-	4,061,596	\$4,495,902
2019	1,725,460	797,439	18,122	4,260	140,000	104,544	-	-	-	-	2,789,825	\$2,825,391
2020	1,597,640	717,722	19,101	3,281	150,000	97,544	-	-	-	-	2,585,288	\$2,618,429
2021	1,446,753	640,448	41,657	2,250	155,000	90,606	-	-	-	-	2,376,714	\$2,412,008
2022	1,511,483	565,013	-	-	160,000	83,438	-	-	-	-	2,319,934	\$2,357,252
2023	1,576,984	487,057	-	-	170,000	76,038	-	-	-	-	2,310,079	\$2,344,292
2024	1,641,855	408,256	-	-	180,000	68,175	-	-	-	-	2,298,286	\$2,330,496
2025	1,711,765	327,796	-	-	185,000	59,850	-	-	-	-	2,284,411	\$2,319,676
2026	1,782,376	244,828	-	-	195,000	51,063	-	-	-	-	2,273,267	\$2,307,645
2027	1,250,000	173,378	-	-	205,000	41,800	-	-	-	-	1,670,178	\$1,703,693
2028	1,310,000	111,598	-	-	215,000	32,063	-	-	-	-	1,668,661	\$1,702,338
2029	1,375,002	45,474	-	-	225,000	21,850	-	-	-	-	1,667,326	\$1,701,146
2030	125,000	8,777	-	-	235,000	11,163	-	-	-	-	379,940	\$414,883
2031	130,000	2,990	-	-	-	-	-	-	-	-	132,990	\$132,990
Total	\$ 42,289,887	\$ 19,191,490	\$ 865,786	\$ 197,636	\$5,815,000	\$2,592,168	\$ 66,000	\$ -	\$2,395,000	\$ 406,419	\$ 73,819,386	\$ 74,637,570

Notes:

¹ Three different outstanding bonds are scheduled to be restructured in FY10.

² Based on the most recent debt restructuring estimate dated 6/17/09. FY 2010 Debt Service budgeted expenditures were based on a 1/14/09 estimate. The most recent estimate indicates an additional FY2010 debt service savings of approximately \$72,000.





Glossary & Acronyms

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.

[Encumbrance](#) – The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside funds for future expenditure.

[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.

[Generally Accepted Accounting Principles \(GAAP\)](#) – Uniform minimum standards of and guidelines for financial accounting and reporting. GAAP govern the form and content of the basic financial statements of an entity.

[Modified Accrual Accounting](#) – A basis of accounting that recognizes revenues when they are measurable and available and expenditures when they liquidate the related liability.

DEFINITIONS (continued)

[One-time Revenues](#) – Revenues that are not expected to continue past the fiscal year. It is the County’s practice to use one-time revenues to fund one-time expenditures.

[Operating Budget](#) - Portion of the expenditure budget that pertains to the normal day-to-day delivery of governmental services. The operating budget is financed by recurring revenues.

[Operating Revenues](#) – Revenues which are recurring in nature which are intended to finance operating expenditures. Examples include property taxes, investment earnings, user fees etc.

[Other Operating Expenditures](#) – Expenditures associated with the normal operations of a department or agency that cannot be classified in the categories of Personnel Services, Capital Outlay or Debt Service. Typical expenditures include contracted services, travel, utilities and supplies.

[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
PSA-Public Service Authority
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

FREQUENTLY USED ACRONYMS AND BBREVIATIONS (continued)

VFD - Volunteer Fire Department

VPSA - Virginia Public School Authority

YTD - Year to date



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Appendix

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.



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Achieving Today...Succeeding Tomorrow

**2009-2010
Accomack County School Board
Operating Budget**

Office of Superintendent
23296 Courthouse Avenue
PO Box 330
Accomac, Virginia 23301



W. Richard Bull, Jr.
Division Superintendent

757.787.5754
757.824.5601
fax 757.787.2951

Achieving Today...Succeeding Tomorrow

February 3, 2009

To The Citizens of Accomack County:

In the thirty-eight years prior to the 2008 budget year, Accomack County Schools had always received more operating money from the Commonwealth of Virginia than it received in the preceding year with the exception of 1992 when we received level funding. The State increased Accomack County's composite index by over 5 percentage points for the 2008-2010 biennium, resulting in a loss of approximately \$2 million of state revenue from what the school division would have received had the composite index not changed. Even with the increases in other state funding categories, Accomack County Schools experienced a net decrease in state revenue for FY2009. The Accomack Board of Supervisors made up approximately \$1,200,000 by increasing the locality's funding for education. Even with the increase, the school division had to eliminate six instructional positions and two central office positions that worked directly with students and their parents. Fortunately, the instructional positions were positions held by teachers who had already decided to retire. The two central office employees whose positions were eliminated were offered vacant teaching positions thereby preventing anyone from actually losing their livelihood. In addition, summer school, after school remedial programs, teacher allotments for classroom supplies, activity buses and the middle school Gateway Academy were eliminated.

Unfortunately, an already poor economic situation on the national level has become a major recession. This recession has caused the State of Virginia to have between a \$2.9 and \$3.5 billion dollar shortfall in the 2010 state budget. Sales tax and lottery money represent a significant portion of Virginia's funding for public education. Each of these revenue streams are below their forecasted level. Although the governor had previously cut other state agencies including state colleges and universities several times, he had not cut K12 education. However in mid December the Governor was forced to recommend significant cuts to K12 education. The recommended cut in state funding to the Accomack School Division for FY2010 is \$2,246,503. This marks the second consecutive year Accomack County Schools will have to balance the budget with reduced funding.

Like the state, Accomack County has had to make up for a significant budget shortfall for the current year and faces a more significant shortfall for the 2010 budget. In fact, the county's financial consultants recently reported a major tax increase will be necessary to place the county on solid financial footing. The consultants also recommended that the county establish a line of credit in order to be assured of maintaining a positive cash flow.

"We are an equal opportunity employer"

During the course of the past fifteen months, the school division's energy saving program has resulted in over \$439,000 in reduced energy usage. This savings has been used to pay for the increased cost of electricity and fuel oil for our schools and diesel fuel for our buses. Since the beginning of the current school year the school board has not filled fifteen vacancies that have occurred. This action was taken to lower the number of positions that would need to be eliminated for next year if the economy did not turn around. It is now crystal clear that the economy will not improve significantly enough to replace the Governor's cut. We sincerely hope that additional cuts are not made by the General Assembly or the Board of Supervisors.

With the continued bleak economic forecast and the governor's recommended cuts to the budget, drastic measures have been necessary in order to balance the school division's operating budget for the 2009-2010 school year. In addition to the aforementioned measures to save money, approximately \$244,740 in non personnel programs have been identified as potential savings. Sadly, additional positions must be eliminated in order to meet the legal requirement of a balanced budget. Whenever possible, vacant positions will be eliminated before those positions that are staffed. Retirements also will count whenever possible. The school board's RIF Policy will be used to eliminate positions that are filled. The policy is based on seniority which means newer employees are released first.

The School Board and its administration made a promise to the Board of Supervisors when the new elementary schools were constructed that we would maintain our buildings. Therefore, we are requesting \$426,600 in new maintenance money to repair floor tile, replace ceilings, paint walls and pave parking lots. We are also requesting an additional \$500,000 for health insurance to offset the 15.5% increase predicted by United Health Care, our health insurance provider. This proposed budget does not include any salary step or cost of living (COLA) increases for any employee.

Although we are living in very difficult and challenging times, we will persevere. We will continue to offer our students a wonderful education. We thank you for your support.

Sincerely,



Albert J. McMath, Jr.
Chairman



W. Richard Bull, Jr.
Superintendent

INTRODUCTION



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2009-2010 Accomack County 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

Al McMath, Chairman
Election District 7

Travis Thornton, Vice Chairman
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

Dr. Ronnie E. Holden
Election District 8

Naudya Mapp
Election District 9

ACCOMACK COUNTY BOARD OF SUPERVISORS

Steve Mallette, Chairman
Election District 6

Laura Belle Gordy, Vice Chairperson
Election District 7

Wanda Thornton
Election District 1

Ron S. Wolff
Election District 2

Grayson Chesser
Election District 3

Sandra Hart Mears
Election District 4

John Charles "Jack" Gray
Election District 5

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



Achieving Today...Succeeding Tomorrow

2009-2010 Accomack County School Board Operating Budget

**Accomack County Schools
Operating Budget
Comparative Revenues**

	2007 - 2008 Actual Revenues	2008 - 2009 Adopted Revenues	2009 - 2010 Adopted Revenues
<u>State</u>			
Basic Aid	\$ 15,065,777	\$ 16,007,070	\$ 14,037,916
Textbooks	\$ 336,240	\$ 364,880	\$ 359,889
Sales Tax	\$ 4,993,861	\$ 5,201,377	\$ 5,608,364
Salary Supplement	\$ 1,042,787	\$ -	\$ -
Vocational Ed - SOQ	\$ 576,718	\$ 535,683	\$ 528,356
Gifted Ed - SOQ	\$ 137,474	\$ 141,617	\$ 139,680
Special Ed - SOQ	\$ 1,857,570	\$ 2,038,059	\$ 2,007,145
Remedial Ed - SOQ	\$ 650,485	\$ 652,672	\$ 640,707
Retirement	\$ 1,307,676	\$ 1,163,726	\$ 1,141,735
Social Security	\$ 871,784	\$ 898,963	\$ 886,666
Group Life	\$ 46,942	\$ 40,022	\$ 30,365
Remedial Summer School	\$ 67,087	\$ -	\$ -
Governor's School	\$ 7,101	\$ 7,101	\$ 7,101
Lottery	\$ 367,542 *	\$ 438,517 *	\$ 270,433
At Risk	\$ 921,789	\$ 1,021,054	\$ 930,012
At Risk Four Year Olds	\$ 261,436	\$ 307,411	\$ 307,161
Early Reading Intervention	\$ -	\$ 126,519	\$ 103,515
GED Funding	\$ 15,717	\$ 15,717	\$ 15,717
Voc Ed - Categorical	\$ 46,661	\$ 57,053	\$ 58,560
Voc Ed - Equipment	\$ 11,899	\$ -	\$ -
Voc Ed - Industry Certification	\$ 3,415	\$ 5,000	\$ 5,000
Spec Ed - Homebound	\$ 25,304	\$ 25,784	\$ 42,237
Special Ed - Tuition	\$ 43,493	\$ 40,543	\$ 58,909
Adult Education	\$ -	\$ 4,572	\$ -
Misc State Grants	\$ 64,850	\$ -	\$ -
Mentor Teacher Program	\$ 5,788	\$ 5,788	\$ 5,788
Project Renew	\$ 41,015	\$ -	\$ -
Dual Enrollment Reimbursement	\$ 69,972	\$ -	\$ -
Enrollment Loss	\$ 251,047	\$ 117,944	\$ 87,053
English Second Language	\$ 328,992	\$ 379,446	\$ 334,908
State Fiscal Stabilization Fund	\$ -	\$ -	\$ 1,692,205
<u>Total State</u>	\$ 29,420,422	\$ 29,596,518	\$ 29,299,422

**Accomack County Schools
Operating Budget
Comparative Revenues**

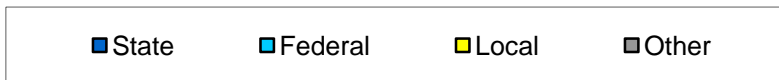
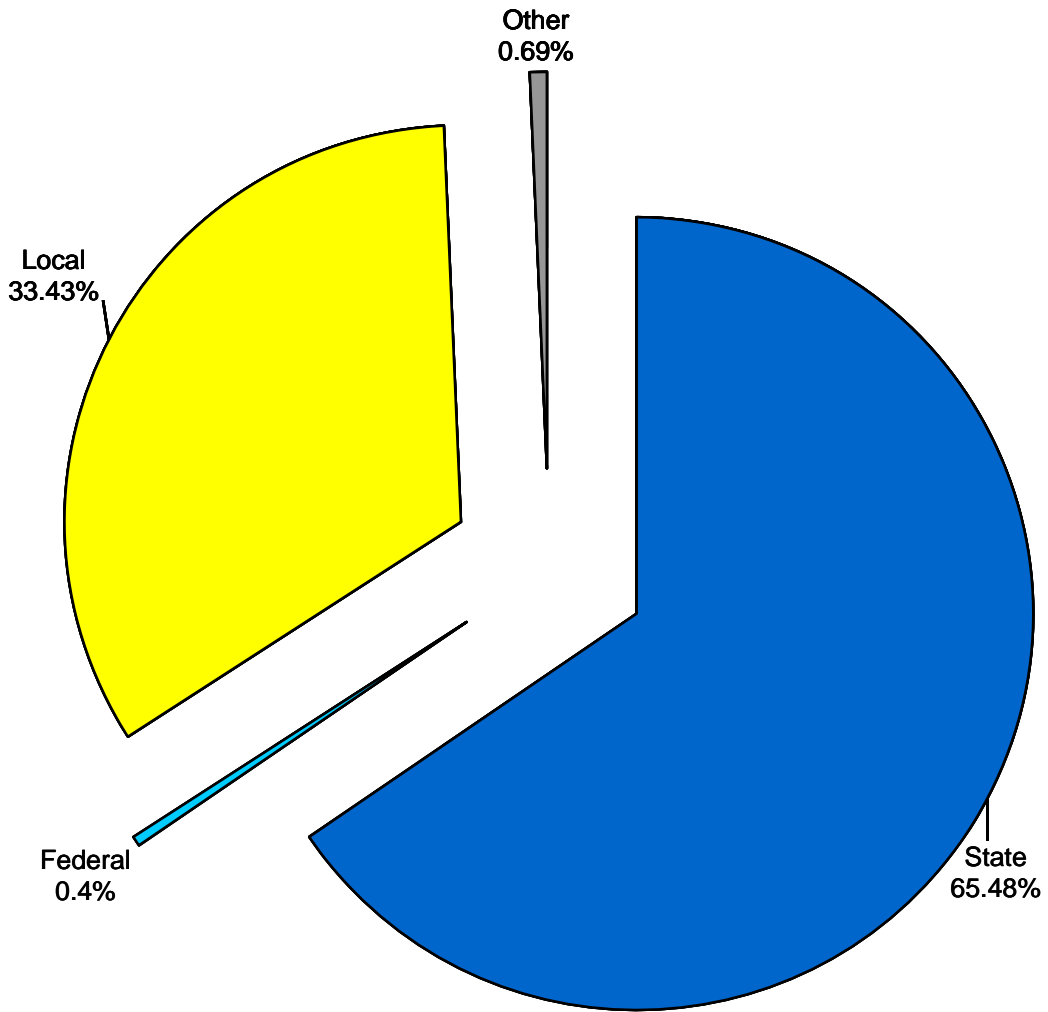
	2007 - 2008 Actual <u>Revenues</u>	2008 - 2009 Adopted <u>Revenues</u>	2009 - 2010 Adopted <u>Revenues</u>
<u>Federal</u>			
Carl Perkins - Voc	\$ 140,395	\$ 182,730	\$ 182,730
Other Federal	\$ 6,800	\$ -	-
<u>Total Federal</u>	\$ 147,195	\$ 182,730	\$ 182,730
<u>Local - Operating</u>			
	\$ 13,805,602	\$ 15,109,392	\$ 14,838,959
<u>Local - Capital</u>	\$ 125,000	\$ -	\$ -
<u>Other</u>			
Miscellaneous	\$ 395,286	\$ 312,776	\$ 312,776
E-rate	\$ 408,107	\$ -	\$ -
<u>Total Other</u>	\$ 803,393	\$ 312,776	\$ 312,776
<u>Total Revenues #</u>	\$ 44,301,612	\$ 45,201,416	\$ 44,633,887

* 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.

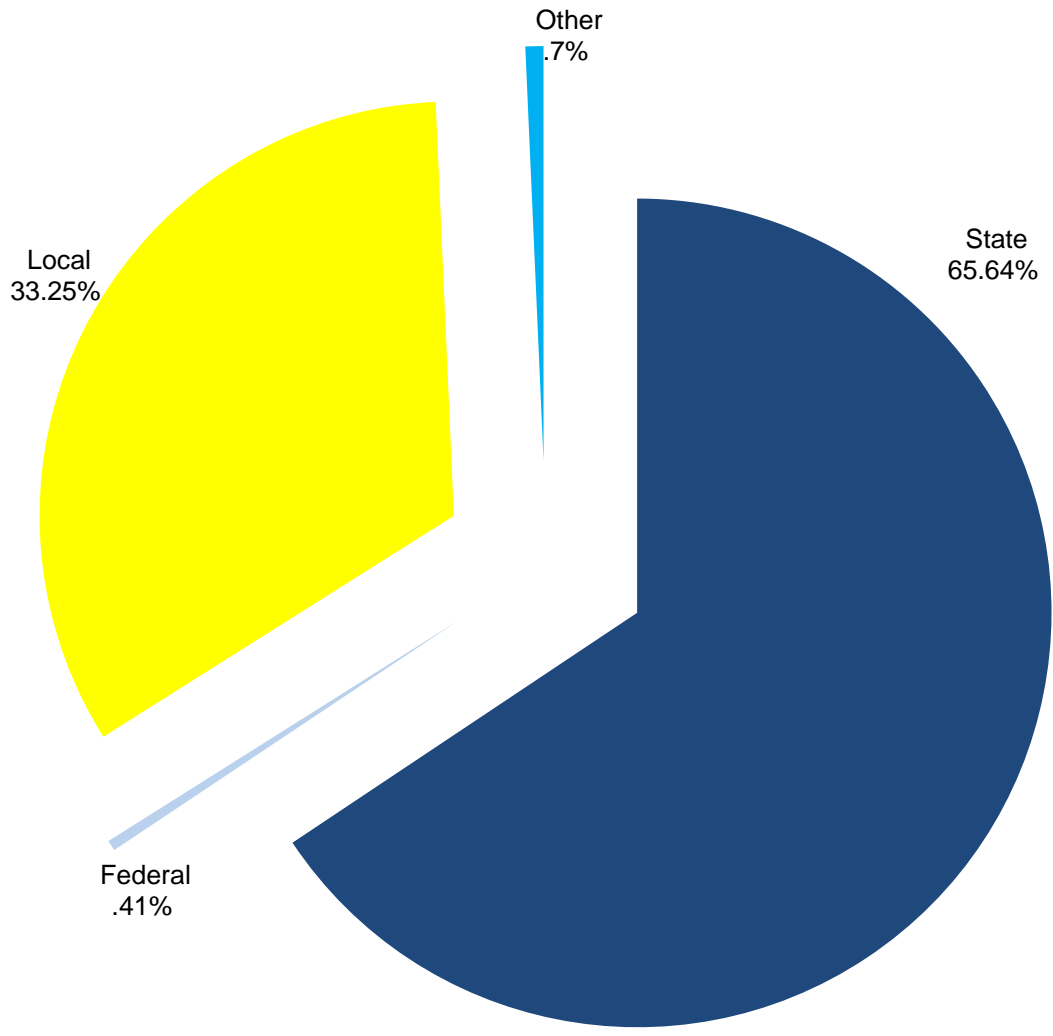
Total Revenues may be adjusted by future grants / initiatives which the School Division may qualify for during the 2009 - 2010 school year.

^ The total overall budget decrease is 1.3%.

**Accomack County Schools
Adopted Revenues
FY 2009**



**Accomack County Schools
Adopted Revenues
FY 2010**



■ State ■ Federal ■ Local ■ Other

EXPENDITURES



Achieving Today...Succeeding Tomorrow

**2009-2010
Accomack County School Board
Operating Budget**

**Accomack County Schools
Summary of Expenditures**

	<u>Actual 2007 - 2008 Budget</u>	<u>Adopted 2008 - 2009 Budget</u>	<u>Adopted 2009 - 2010 Budget</u>	
I. Instruction				
A. Classroom Instruction				
1	Regular Elementary Classroom Programs	\$ 12,451,679	\$ 12,370,542	\$ 12,327,113
2	Elementary Special Education Programs	\$ 3,136,384	\$ 2,921,497	\$ 2,972,036
3	Elementary Talented & Gifted Programs	\$ 201,462	\$ 264,700	\$ 264,700
4	Regular Secondary Classroom Programs	\$ 7,748,676	\$ 7,414,990	\$ 7,298,804
5	Secondary Special Education Programs	\$ 740,388	\$ 957,308	\$ 957,308
6	Secondary Vocational Education Programs	\$ 2,377,700	\$ 1,298,217	\$ 1,264,538
7	Summer Programs	\$ 176,671	\$ 51,262	\$ 51,262
8	Adult Programs	\$ 17,137	\$ 19,717	\$ 19,717
	Total Classroom Instruction	\$ 26,850,097	\$ 25,298,233	\$ 25,155,478
B. Guidance Services				
1	Regular Elementary Programs	\$ 571,810	\$ 609,238	\$ 580,759
2	Regular Secondary Programs	\$ 505,449	\$ 583,234	\$ 568,993
3	Secondary Vocational Programs	\$ 77,397	\$ 75,500	\$ 75,501
	Total Guidance Services	\$ 1,154,656	\$ 1,267,972	\$ 1,225,253
C. Homebound Instruction				
1	Elementary Program	\$ 43,351	\$ 29,869	\$ 29,869
2	Secondary Program	\$ 68,572	\$ 84,579	\$ 84,579
	Total Homebound Instruction	\$ 111,923	\$ 114,448	\$ 114,448
D. Improvement of Instruction				
1	Regular Elementary Education Programs	\$ 502,163	\$ 322,712	\$ 318,012
2	Elementary Special Education Programs	\$ 327,157	\$ 287,152	\$ 214,467
3	Regular Secondary Education Programs	\$ 772,270	\$ 538,644	\$ 534,169
4	Secondary Vocational Programs	\$ 45,655	\$ 41,180	\$ 41,180
	Total Improvement of Instruction	\$ 1,647,245	\$ 1,189,688	\$ 1,107,828
E. Media Services				
1	Elementary Programs	\$ 396,859	\$ 485,036	\$ 485,036
2	Secondary Programs	\$ 356,003	\$ 328,084	\$ 328,084
	Total Media Services	\$ 752,862	\$ 813,120	\$ 813,120

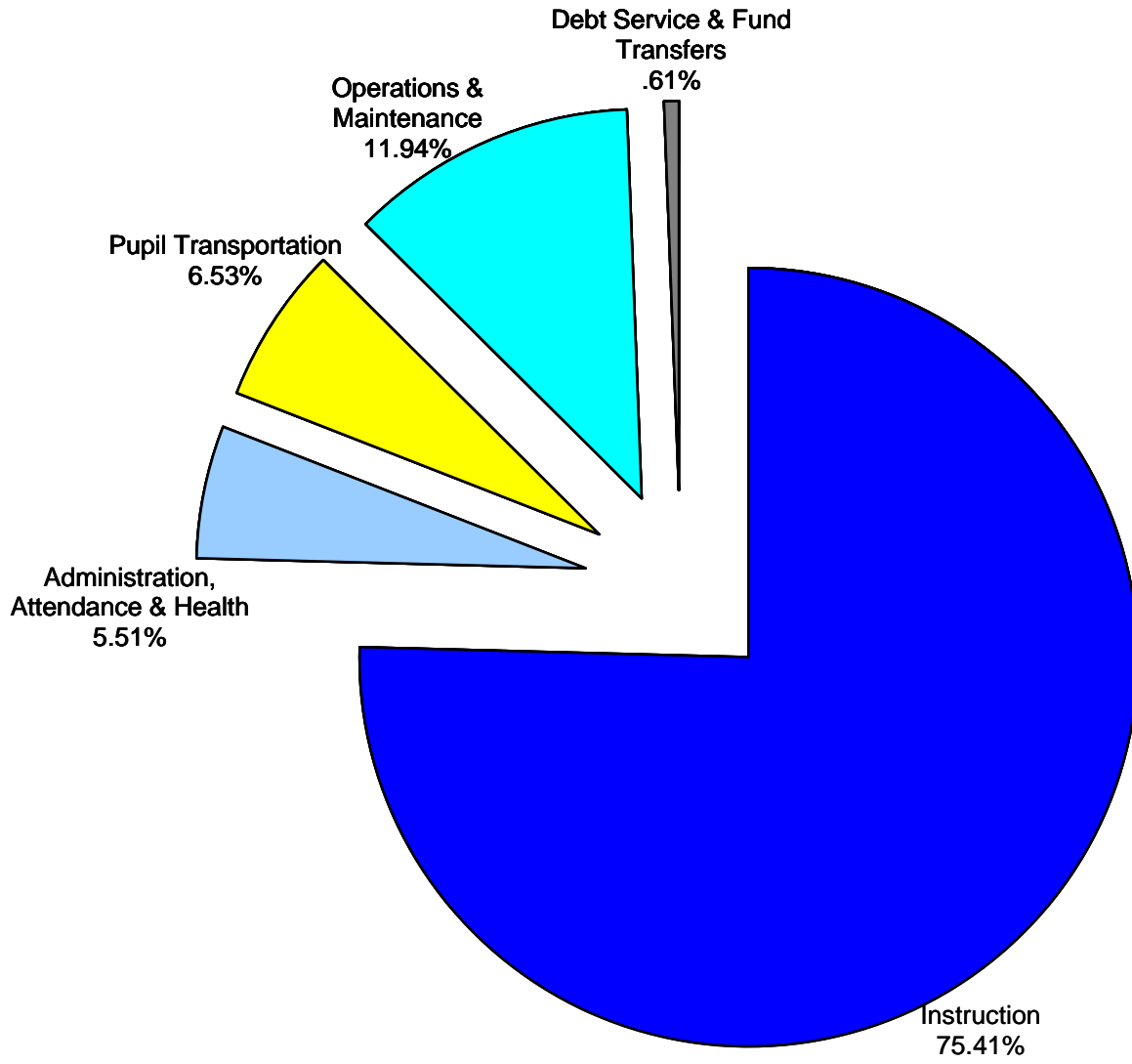
**Accomack County Schools
Summary of Expenditures**

		<u>Actual 2007 - 2008 Budget</u>	<u>Adopted 2008 - 2009 Budget</u>	<u>Adopted 2009 - 2010 Budget</u>
F.	Office of the Principal			
1	Elementary Programs	\$ 1,575,530	\$ 1,847,800	\$ 1,845,278
2	Secondary Programs	\$ 1,363,738	\$ 1,428,749	\$ 1,393,992
3	Secondary Vocational Programs	\$ 82,300	\$ 91,734	\$ 91,734
	Total Office of the Principal	<u>\$ 3,021,568</u>	<u>\$ 3,368,283</u>	<u>\$ 3,331,004</u>
	Total Instruction	<u><u>\$ 33,538,351</u></u>	<u><u>\$ 32,051,744</u></u>	<u><u>\$ 31,747,131</u></u>
II.	Administration, Attendance & Health			
A.	Board Services	\$ 46,888	\$ 58,137	\$ 58,137
B.	Executive Administrative Services	\$ 360,469	\$ 425,956	\$ 401,041
C.	Personnel Services	\$ 221,823	\$ 277,882	\$ 273,882
D.	Fiscal Services	\$ 381,357	\$ 365,775	\$ 365,775
E.	Attendance Services	\$ 135,710	\$ 149,130	\$ 149,130
F.	Health Services	\$ 511,989	\$ 502,759	\$ 502,759
G.	Psychological Services	\$ 277,383	\$ 261,170	\$ 195,369
H.	Speech & Audiology Services	\$ 318,921	\$ 443,171	\$ 388,992
	Total Admin, Attendance & Health	<u><u>\$ 2,254,540</u></u>	<u><u>\$ 2,483,980</u></u>	<u><u>\$ 2,335,085</u></u>
III.	Pupil Transportation			
A.	Management & Direction	\$ 66,771	\$ 62,987	\$ 62,537
B.	Vehicle Operation	\$ 2,357,911	\$ 2,388,063	\$ 2,334,063
C.	Vehicle Maintenance	\$ 496,625	\$ 499,094	\$ 499,094
	Total Pupil Transportation	<u><u>\$ 2,921,307</u></u>	<u><u>\$ 2,950,144</u></u>	<u><u>\$ 2,895,694</u></u>

**Accomack County Schools
Summary of Expenditures**

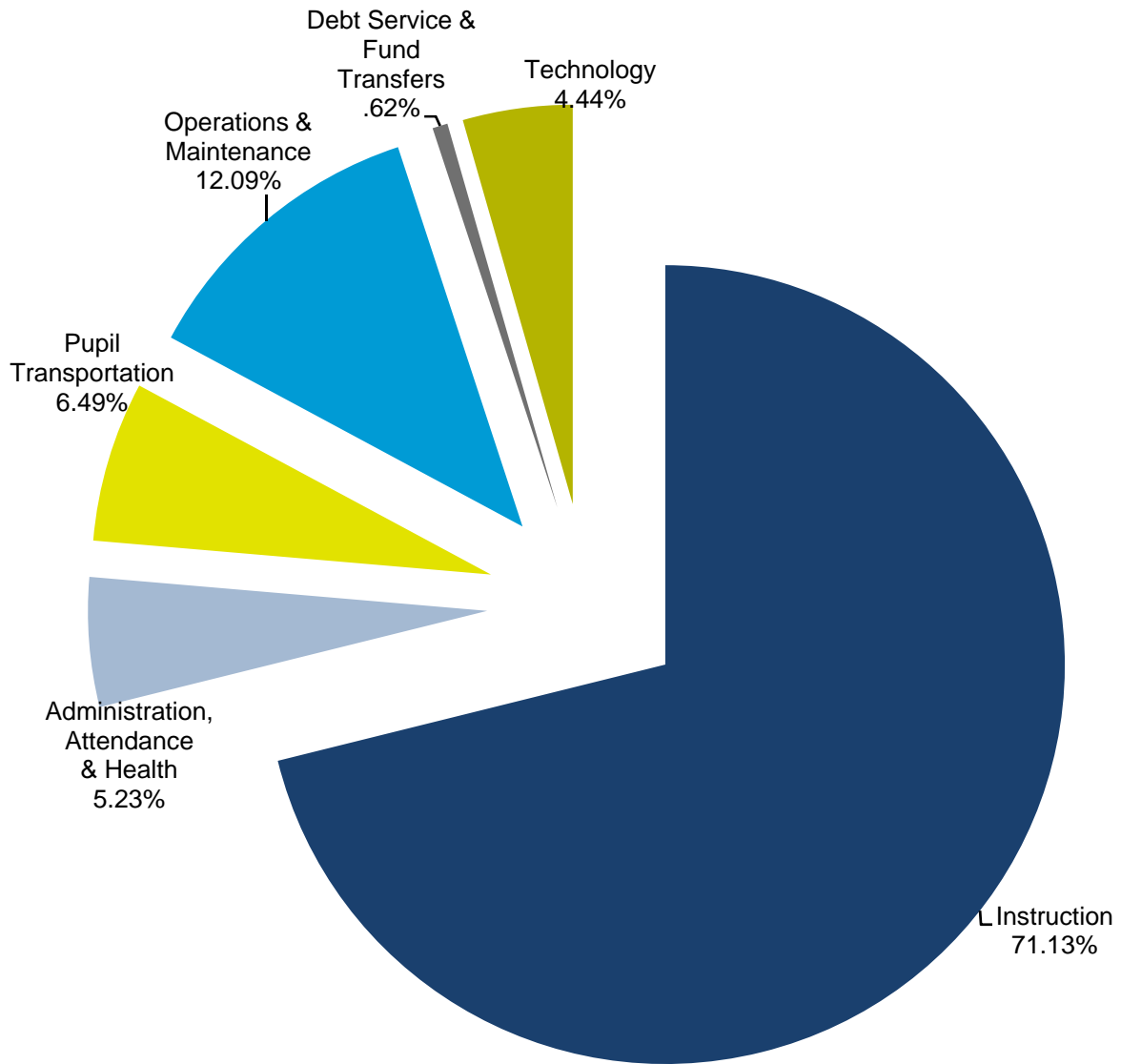
	<u>Actual 2007 - 2008 Budget</u>	<u>Adopted 2008 - 2009 Budget</u>	<u>Adopted 2009 - 2010 Budget</u>
IV. Operations & Maintenance			
A. Management & Direction	\$ 120,308	\$ 122,934	\$ 122,934
B. Building Services	\$ 5,044,728	\$ 5,085,425	\$ 5,085,425
C. Grounds Services	\$ 136,144	\$ 134,677	\$ 134,677
D. Equipment Services	\$ -	\$ 9,497	\$ 9,497
E. Vehicle Services	\$ 80,365	\$ 46,500	\$ 46,500
Total Operations & Maintenance	<u>\$ 5,381,545</u>	<u>\$ 5,399,033</u>	<u>\$ 5,399,033</u>
V. Food Services	\$ 13,349	\$ -	\$ -
VI. Facilities	\$ -	\$ -	\$ -
VII. Debt Service & Fund Transfers	\$ 192,520	\$ 275,000	\$ 275,000
VIII. Technology			
A. Classroom Instruction	\$ -	\$ 1,430,649	\$ 1,371,078
B. Instructional Support	\$ -	\$ 605,866	\$ 605,866
C. Administration	\$ -	\$ 5,000	\$ 5,000
D. Attendance & Health	\$ -	\$ -	\$ -
E. Pupil Transportation	\$ -	\$ -	\$ -
F. Operations & Maintenance	\$ -	\$ -	\$ -
Total Technology	<u>\$ -</u>	<u>\$ 2,041,515</u>	<u>\$ 1,981,944</u>
Total Operating Budget	<u>\$ 44,301,612</u>	<u>\$ 45,201,416</u>	<u>\$ 44,633,887</u>

**Accomack County Schools
Adopted Expenditures
FY 2009**



- Instruction
- Administration, Attendance & Health
- Pupil Transportation
- Operations & Maintenance
- Debt Service & Fund Transfers

**Accomack County Schools
Adopted Expenditures
FY 2010**



■ Instruction

■ Administration, Attendance & Health

■ Pupil Transportation

■ Operations & Maintenance

■ Debt Service & Fund Transfers

■ Technology

INSTRUCTION



Achieving Today...Succeeding Tomorrow

**2009-2010
Accomack County School Board
Operating Budget**

**Accomack County Schools
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 Schools
Operating Expenditures**

Instruction

I. Instruction

Classroom Instruction

	Actual 2007 - 2008 Budget	Adopted 2008 - 2009 Budget	Adopted 2009 - 2010 Budget
	<hr/>	<hr/>	<hr/>
Elementary			
Regular Classroom Programs			
Salaries & Fringe Benefits	\$ 11,880,933	\$ 11,988,534	\$ 12,008,105
Purchased Services	\$ 14,688	\$ 48,067	\$ 48,067
Other Charges	\$ 61,987	\$ 61,377	\$ 61,377
Materials & Supplies	\$ 138,098	\$ 262,564	\$ 199,564
Capital Outlay	\$ 355,973	\$ 10,000	\$ 10,000
	<hr/> \$ 12,451,679	<hr/> \$ 12,370,542	<hr/> \$ 12,327,113
Special Education Programs			
Salaries & Fringe Benefits	\$ 2,990,943	\$ 2,866,998	\$ 2,917,537
Purchased Services	\$ 115,529	\$ 24,901	\$ 24,901
Other Charges	\$ 20,242	\$ 15,120	\$ 15,120
Materials & Supplies	\$ 9,670	\$ 5,500	\$ 5,500
Capital Outlay	\$ -	\$ 8,978	\$ 8,978
	<hr/> \$ 3,136,384	<hr/> \$ 2,921,497	<hr/> \$ 2,972,036
Talented & Gifted Programs			
Salaries & Fringe Benefits	\$ 184,357	\$ 245,623	\$ 245,623
Purchased Services	\$ 80	\$ 1,670	\$ 1,670
Other Charges	\$ 9,162	\$ 5,857	\$ 5,857
Materials & Supplies	\$ 7,315	\$ 11,550	\$ 11,550
Capital Outlay	\$ 548	\$ -	\$ -
	<hr/> \$ 201,462	<hr/> \$ 264,700	<hr/> \$ 264,700
Total Elementary Classroom	<hr/> \$ 15,789,525	<hr/> \$ 15,556,739	<hr/> \$ 15,563,849

**Accomack County Schools
Operating Expenditures**

Instruction

Classroom Instruction - continued

	Actual 2007 - 2008 Budget	Adopted 2008 - 2009 Budget	Adopted 2009 - 2010 Budget
	<u> </u>	<u> </u>	<u> </u>
Secondary			
Regular Classroom Programs			
Salaries & Fringe Benefits	\$ 7,050,888	\$ 7,028,764	\$ 6,988,764
Purchased Services	\$ 151,996	\$ 72,196	\$ 72,196
Other Charges	\$ 79,150	\$ 35,681	\$ 35,681
Materials & Supplies	\$ 408,219	\$ 276,092	\$ 199,906
Capital Outlay	\$ 58,423	\$ 2,257	\$ 2,257
	<u>\$ 7,748,676</u>	<u>\$ 7,414,990</u>	<u>\$ 7,298,804</u>
Special Education Programs			
Salaries & Fringe Benefits	\$ 732,581	\$ 933,457	\$ 933,457
Purchased Services	\$ -	\$ 17,151	\$ 17,151
Other Charges	\$ 1,893	\$ 800	\$ 800
Materials & Supplies	\$ 5,914	\$ 5,900	\$ 5,900
Capital Outlay	\$ -	\$ -	\$ -
	<u>\$ 740,388</u>	<u>\$ 957,308</u>	<u>\$ 957,308</u>
Vocational Education Programs			
Salaries & Fringe Benefits	\$ 2,103,051	\$ 920,405	\$ 886,726
Purchased Services	\$ 10,890	\$ 17,740	\$ 17,740
Other Charges	\$ 25,988	\$ 27,265	\$ 27,265
Materials & Supplies	\$ 101,211	\$ 176,651	\$ 176,651
Capital Outlay	\$ 136,560	\$ 156,156	\$ 156,156
	<u>\$ 2,377,700</u>	<u>\$ 1,298,217</u>	<u>\$ 1,264,538</u>
Total Secondary Classroom	<u>\$ 10,866,764</u>	<u>\$ 9,670,515</u>	<u>\$ 9,520,650</u>

**Accomack County Schools
Operating Expenditures**

Instruction

Classroom Instruction - continued

	Actual 2007 - 2008 Budget	Adopted 2008 - 2009 Budget	Adopted 2009 - 2010 Budget
	<u> </u>	<u> </u>	<u> </u>
Summer & Adult Programs			
Summer Programs			
Salaries & Fringe Benefits	\$ 176,282	\$ 51,262	\$ 51,262
Purchased Services	\$ -	\$ -	\$ -
Other Charges	\$ 30	\$ -	\$ -
Materials & Supplies	\$ 359	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
	<u>\$ 176,671</u>	<u>\$ 51,262</u>	<u>\$ 51,262</u>
Adult Programs			
Salaries & Fringe Benefits	\$ 2,484	\$ -	\$ -
Purchased Services	\$ 28	\$ 7,838	\$ 7,838
Other Charges	\$ 14,512	\$ 4,000	\$ 4,000
Materials & Supplies	\$ 113	\$ 7,879	\$ 7,879
Capital Outlay	\$ -	\$ -	\$ -
	<u>\$ 17,137</u>	<u>\$ 19,717</u>	<u>\$ 19,717</u>
Total Summer & Adult Programs	<u>\$ 193,808</u>	<u>\$ 70,979</u>	<u>\$ 70,979</u>
 Total Classroom Instruction	 <u><u>\$ 26,850,097</u></u>	 <u><u>\$ 25,298,233</u></u>	 <u><u>\$ 25,155,478</u></u>

**Accomack County Schools
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 workbooks and consumables. There is no proposed salary step increase or cost of living (COLA) increase or any school division employee.

**Accomack County Schools
Operating Expenditures**

Instruction

Guidance Services

	Actual 2007 - 2008 Budget	Adopted 2008 - 2009 Budget	Adopted 2009 - 2010 Budget
	<u> </u>	<u> </u>	<u> </u>
Elementary			
Regular Programs			
Salaries & Fringe Benefits	\$ 539,096	\$ 600,113	\$ 571,634
Purchased Services	\$ 705	\$ 2,750	\$ 2,750
Other Charges	\$ 4,009	\$ 4,750	\$ 4,750
Materials & Supplies	\$ 27,611	\$ 1,625	\$ 1,625
Capital Outlay	\$ 389	\$ -	\$ -
	<u>\$ 571,810</u>	<u>\$ 609,238</u>	<u>\$ 580,759</u>
Secondary			
Regular Programs			
Salaries & Fringe Benefits	\$ 474,619	\$ 557,264	\$ 543,023
Purchased Services	\$ 4,705	\$ 9,695	\$ 9,695
Other Charges	\$ 9,398	\$ 8,600	\$ 8,600
Materials & Supplies	\$ 16,338	\$ 7,675	\$ 7,675
Capital Outlay	\$ 389	\$ -	\$ -
	<u>\$ 505,449</u>	<u>\$ 583,234</u>	<u>\$ 568,993</u>
Vocational Programs			
Salaries & Fringe Benefits	\$ 77,397	\$ 75,500	\$ 75,501
Purchased Services	\$ -	\$ -	\$ -
Other Charges	\$ -	\$ -	\$ -
Materials & Supplies	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
	<u>\$ 77,397</u>	<u>\$ 75,500</u>	<u>\$ 75,501</u>
Total Secondary	<u>\$ 582,846</u>	<u>\$ 658,734</u>	<u>\$ 644,494</u>
Total Guidance Services	<u><u>\$ 1,154,656</u></u>	<u><u>\$ 1,267,972</u></u>	<u><u>\$ 1,225,253</u></u>

**Accomack County Schools
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.

**Accomack County Schools
Operating Expenditures**

Instruction

Homebound Instruction

	Actual 2007 - 2008 Budget	Adopted 2008 - 2009 Budget	Adopted 2009 - 2010 Budget
Elementary			
Salaries & Fringe Benefits	\$ 43,351	\$ 29,869	\$ 29,869
Purchased Services	\$ -	\$ -	\$ -
Other Charges	\$ -	\$ -	\$ -
Materials & Supplies	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
	<u>\$ 43,351</u>	<u>\$ 29,869</u>	<u>\$ 29,869</u>
Secondary			
Salaries & Fringe Benefits	\$ 68,572	\$ 84,579	\$ 84,579
Purchased Services	\$ -	\$ -	\$ -
Other Charges	\$ -	\$ -	\$ -
Materials & Supplies	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
	<u>\$ 68,572</u>	<u>\$ 84,579</u>	<u>\$ 84,579</u>
<i>Total Homebound Instruction</i>	<u><u>\$ 111,923</u></u>	<u><u>\$ 114,448</u></u>	<u><u>\$ 114,448</u></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 Schools
Operating Expenditures**

Instruction

Improvement of Instruction

	Actual 2007 - 2008 Budget	Adopted 2008 - 2009 Budget	Adopted 2009 - 2010 Budget
Elementary			
Regular Programs			
Salaries & Fringe Benefits	\$ 352,546	\$ 191,106	\$ 191,106
Purchased Services	\$ 55,150	\$ 34,450	\$ 34,450
Other Charges	\$ 43,711	\$ 56,737	\$ 53,287
Materials & Supplies	\$ 30,225	\$ 29,419	\$ 28,169
Capital Outlay	\$ 20,531	\$ 11,000	\$ 11,000
	<u>\$ 502,163</u>	<u>\$ 322,712</u>	<u>\$ 318,012</u>
Special Education Programs			
Salaries & Fringe Benefits	\$ 279,960	\$ 223,152	\$ 150,467
Purchased Services	\$ 37,004	\$ 60,000	\$ 60,000
Other Charges	\$ 6,143	\$ 4,000	\$ 4,000
Materials & Supplies	\$ 941	\$ -	\$ -
Capital Outlay	\$ 3,109	\$ -	\$ -
	<u>\$ 327,157</u>	<u>\$ 287,152</u>	<u>\$ 214,467</u>
Total Elementary	<u>\$ 829,320</u>	<u>\$ 609,864</u>	<u>\$ 532,479</u>
Secondary			
Regular Programs			
Salaries & Fringe Benefits	\$ 589,931	\$ 396,452	\$ 396,452
Purchased Services	\$ 55,210	\$ 30,764	\$ 28,264
Other Charges	\$ 82,928	\$ 68,044	\$ 67,319
Materials & Supplies	\$ 24,438	\$ 32,384	\$ 31,134
Capital Outlay	\$ 19,763	\$ 11,000	\$ 11,000
	<u>\$ 772,270</u>	<u>\$ 538,644</u>	<u>\$ 534,169</u>
Vocational Programs			
Salaries & Fringe Benefits	\$ 35,785	\$ 39,002	\$ 39,002
Purchased Services	\$ -	\$ -	\$ -
Other Charges	\$ 9,870	\$ 2,075	\$ 2,075
Materials & Supplies	\$ -	\$ 103	\$ 103
Capital Outlay	\$ -	\$ -	\$ -
	<u>\$ 45,655</u>	<u>\$ 41,180</u>	<u>\$ 41,180</u>
Total Secondary	<u>\$ 817,925</u>	<u>\$ 579,824</u>	<u>\$ 575,349</u>
<i>Total Improvement of Instruction</i>	<u><u>\$ 1,647,245</u></u>	<u><u>\$ 1,189,688</u></u>	<u><u>\$ 1,107,828</u></u>

**Accomack County Schools
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 section as are printing costs for the Division Calendar, Course Offerings Guide and SOL Benchmark tests.

**Accomack County Schools
Operating Expenditures**

Instruction

Media Services

	Actual 2007 - 2008 Budget	Adopted 2007 - 2008 Budget	Adopted 2009 - 2010 Budget
Elementary			
Salaries & Fringe Benefits	\$ 365,403	\$ 434,820	\$ 434,820
Purchased Services	\$ 618	\$ 10,166	\$ 10,166
Other Charges	\$ 242	\$ 1,800	\$ 1,800
Materials & Supplies	\$ 30,596	\$ 38,250	\$ 38,250
Capital Outlay	\$ -	\$ -	\$ -
	<u>\$ 396,859</u>	<u>\$ 485,036</u>	<u>\$ 485,036</u>
Secondary			
Salaries & Fringe Benefits	\$ 304,399	\$ 272,709	\$ 272,709
Purchased Services	\$ -	\$ 6,375	\$ 6,375
Other Charges	\$ 1,859	\$ 2,400	\$ 2,400
Materials & Supplies	\$ 49,745	\$ 46,600	\$ 46,600
Capital Outlay	\$ -	\$ -	\$ -
	<u>\$ 356,003</u>	<u>\$ 328,084</u>	<u>\$ 328,084</u>
Total Media Services	<u><u>\$ 752,862</u></u>	<u><u>\$ 813,120</u></u>	<u><u>\$ 813,120</u></u>

**Accomack County Schools
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. Also included in this category is the cost for all on-line subscriptions for reference databases, magazines and periodicals.

**Accomack County Schools
Operating Expenditures**

Instruction

Office of the Principal

	Actual 2007 - 2008 Budget	Adopted 2008 - 2009 Budget	Adopted 2009 - 2010 Budget
Elementary			
Salaries & Fringe Benefits	\$ 1,457,233	\$ 1,711,017	\$ 1,711,017
Purchased Services	\$ 1,692	\$ 6,558	\$ 6,558
Other Charges	\$ 46,050	\$ 53,526	\$ 51,004
Materials & Supplies	\$ 69,204	\$ 72,699	\$ 72,699
Capital Outlay	\$ 1,351	\$ 4,000	\$ 4,000
	<u>\$ 1,575,530</u>	<u>\$ 1,847,800</u>	<u>\$ 1,845,278</u>
Secondary			
Regular Programs			
Salaries & Fringe Benefits	\$ 1,195,710	\$ 1,243,207	\$ 1,243,207
Purchased Services	\$ 63,768	\$ 64,309	\$ 64,309
Other Charges	\$ 56,950	\$ 66,233	\$ 31,476
Materials & Supplies	\$ 46,185	\$ 52,500	\$ 52,500
Capital Outlay	\$ 1,125	\$ 2,500	\$ 2,500
	<u>\$ 1,363,738</u>	<u>\$ 1,428,749</u>	<u>\$ 1,393,992</u>
Vocational Programs			
Salaries & Fringe Benefits	\$ 81,948	\$ 90,634	\$ 90,634
Purchased Services	\$ -	\$ -	\$ -
Other Charges	\$ 352	\$ 1,100	\$ 1,100
Materials & Supplies	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
	<u>\$ 82,300</u>	<u>\$ 91,734</u>	<u>\$ 91,734</u>
Total Secondary	<u>\$ 1,446,038</u>	<u>\$ 1,520,483</u>	<u>\$ 1,485,726</u>
<i>Total Office of the Principal</i>	<u>\$ 3,021,568</u>	<u>\$ 3,368,283</u>	<u>\$ 3,331,004</u>
Total Instruction	<u><u>\$ 33,538,351</u></u>	<u><u>\$ 32,051,744</u></u>	<u><u>\$ 31,747,131</u></u>

**Accomack County Schools
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.

**ADMINISTRATION, ATTENDANCE &
HEALTH**



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**2009-2010
Accomack County School Board
Operating Budget**

**Accomack County Schools
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 Schools
Operating Expenditures**

Administration, Attendance & Health

II. Administration, Attendance & Health

Administration

Board Services

	Actual 2007 - 2008 Budget	Adopted 2008 - 2009 Budget	Adopted 2009 - 2010 Budget
Salaries & Fringe Benefits	\$ 29,084	\$ 29,419	\$ 29,419
Purchased Services	\$ 12,741	\$ 10,250	\$ 10,250
Other Charges	\$ 5,001	\$ 17,268	\$ 17,268
Materials & Supplies	\$ 62	\$ 1,200	\$ 1,200
Capital Outlay	\$ -	\$ -	\$ -
	\$ 46,888	\$ 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.

**Accomack County Schools
Operating Expenditures**

Administration, Attendance & Health

Executive Administrative Services

	Actual 2007 - 2008 Budget	Adopted 2008 - 2009 Budget	Adopted 2009 - 2010 Budget
Salaries & Fringe Benefits	\$ 279,037	\$ 287,333	\$ 263,068
Purchased Services	\$ 4,340	\$ 73,850	\$ 73,850
Other Charges	\$ 58,153	\$ 49,673	\$ 49,023
Materials & Supplies	\$ 11,716	\$ 11,750	\$ 11,750
Capital Outlay	\$ 7,223	\$ 3,350	\$ 3,350
	\$ 360,469	\$ 425,956	\$ 401,041

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.

**Accomack County Schools
Operating Expenditures**

Administration, Attendance & Health

Personnel Services

	Actual 2007 - 2008 Budget	Adopted 2008 - 2009 Budget	Adopted 2009 - 2010 Budget
Salaries & Fringe Benefits	\$ 169,009	\$ 192,075	\$ 192,075
Purchased Services	\$ 36,685	\$ 67,500	\$ 63,500
Other Charges	\$ 5,545	\$ 9,957	\$ 9,957
Materials & Supplies	\$ 7,751	\$ 8,350	\$ 8,350
Capital Outlay	\$ 2,833	\$ -	\$ -
	\$ 221,823	\$ 277,882	\$ 273,882

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 and Human Resources and clerical support with related employee benefits.

**Accomack County Schools
Operating Expenditures**

Administration, Attendance & Health

Fiscal Services

	Actual 2007 - 2008 Budget	Adopted 2008 - 2009 Budget	Adopted 2009 - 2010 Budget
Salaries & Fringe Benefits	\$ 351,558	\$ 339,955	\$ 339,955
Purchased Services	\$ 14,740	\$ 15,000	\$ 15,000
Other Charges	\$ 6,232	\$ 2,820	\$ 2,820
Materials & Supplies	\$ 3,335	\$ 5,500	\$ 5,500
Capital Outlay	\$ 5,492	\$ 2,500	\$ 2,500
	\$ 381,357	\$ 365,775	\$ 365,775

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.

Total Administration	\$ 1,010,537	\$ 1,127,750	\$ 1,098,835
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**Accomack County Schools
Operating Expenditures**

Administration, Attendance & Health

Attendance & Health

Attendance Services

	Actual 2007 - 2008 Budget	Adopted 2008 - 2009 Budget	Adopted 2009 - 2010 Budget
Salaries & Fringe Benefits	\$ 131,266	\$ 147,480	\$ 147,480
Purchased Services	\$ -	\$ -	\$ -
Other Charges	\$ 1,480	\$ 1,250	\$ 1,250
Materials & Supplies	\$ 354	\$ 400	\$ 400
Capital Outlay	\$ 2,610	\$ -	\$ -
	\$ 135,710	\$ 149,130	\$ 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.

**Accomack County Schools
Operating Expenditures**

Administration, Attendance & Health

Health Services

	Actual 2007 - 2008 Budget	Adopted 2008 - 2009 Budget	Adopted 2009 - 2010 Budget
Salaries & Fringe Benefits	\$ 475,661	\$ 427,681	\$ 427,681
Purchased Services	\$ 23,406	\$ 35,600	\$ 35,600
Other Charges	\$ 7,965	\$ 16,778	\$ 16,778
Materials & Supplies	\$ 4,957	\$ 20,700	\$ 20,700
Capital Outlay	\$ -	\$ 2,000	\$ 2,000
	\$ 511,989	\$ 502,759	\$ 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.

**Accomack County Schools
Operating Expenditures**

Administration, Attendance & Health

Psychological Services

	Actual 2007 - 2008 Budget	Adopted 2008 - 2009 Budget	Adopted 2009 - 2010 Budget
Salaries & Fringe Benefits	\$ 268,753	\$ 246,948	\$ 181,147
Purchased Services	\$ 2,719	\$ 8,000	\$ 8,000
Other Charges	\$ 5,911	\$ 5,072	\$ 5,072
Materials & Supplies	\$ -	\$ 1,150	\$ 1,150
Capital Outlay	\$ -	\$ -	\$ -
	\$ 277,383	\$ 261,170	\$ 195,369

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.

**Accomack County Schools
Operating Expenditures**

Administration, Attendance & Health

Speech & Audiology Services

	Actual 2007 - 2008 Budget	Adopted 2008 - 2009 Budget	Adopted 2009 - 2010 Budget
Salaries & Fringe Benefits	\$ 282,216	\$ 347,671	\$ 293,492
Purchased Services	\$ 32,635	\$ 90,000	\$ 90,000
Other Charges	\$ 4,070	\$ 3,000	\$ 3,000
Materials & Supplies	\$ -	\$ 2,500	\$ 2,500
Capital Outlay	\$ -	\$ -	\$ -
	\$ 318,921	\$ 443,171	\$ 388,992

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.

<i>Total Health</i>	\$ 1,108,293	\$ 1,207,100	\$ 1,087,120
<i>Total Attendance & Health</i>	\$ 1,244,003	\$ 1,356,230	\$ 1,236,250
Total Admin, Attendance & Health	\$ 2,254,540	\$ 2,483,980	\$ 2,335,085

PUPIL TRANSPORTATION



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**2009-2010
Accomack County School Board
Operating Budget**

**Accomack County Schools
Operating Expenditures**

Pupil Transportation

III. Pupil Transportation

A. Management & Direction

B. Vehicle Operation

C. Vehicle Maintenance

**Accomack County Schools
Operating Expenditures**

Pupil Transportation

III. Pupil Transportation

	Actual 2007 - 2008 Budget	Adopted 2008 - 2009 Budget	Adopted 2009 - 2010 Budget
Management & Direction			
Salaries & Fringe Benefits	\$ 58,491	\$ 59,987	\$ 59,987
Purchased Services	\$ -	\$ 300	\$ 300
Other Charges	\$ 4,981	\$ 1,750	\$ 1,300
Materials & Supplies	\$ 723	\$ 950	\$ 950
Capital Outlay	\$ 2,576	\$ -	\$ -
	<u>\$ 66,771</u>	<u>\$ 62,987</u>	<u>\$ 62,537</u>
Vehicle Operation			
Salaries & Fringe Benefits	\$ 1,654,641	\$ 1,766,694	\$ 1,712,694
Purchased Services	\$ 3,234	\$ 9,000	\$ 9,000
Other Charges	\$ 75,487	\$ 90,500	\$ 90,500
Materials & Supplies	\$ 491,245	\$ 503,565	\$ 503,565
Capital Outlay	\$ 133,304	\$ 18,304	\$ 18,304
	<u>\$ 2,357,911</u>	<u>\$ 2,388,063</u>	<u>\$ 2,334,063</u>
Vehicle Maintenance			
Salaries & Fringe Benefits	\$ 300,361	\$ 344,344	\$ 344,344
Purchased Services	\$ 12,037	\$ 7,500	\$ 7,500
Other Charges	\$ 5,010	\$ 7,575	\$ 7,575
Materials & Supplies	\$ 169,685	\$ 135,625	\$ 135,625
Capital Outlay	\$ 9,532	\$ 4,050	\$ 4,050
	<u>\$ 496,625</u>	<u>\$ 499,094</u>	<u>\$ 499,094</u>
Total Pupil Transportation	<u><u>\$ 2,921,307</u></u>	<u><u>\$ 2,950,144</u></u>	<u><u>\$ 2,895,694</u></u>

**Accomack County Schools
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.

OPERATIONS & MAINTENANCE



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2009-2010 Accomack County School Board Operating Budget

**Accomack County Schools
Operating Expenditures**

Operations & Maintenance

IV. Operations & Maintenance

A. Management & Direction

B. Building Services

C. Grounds Services

D. Equipment Services

E. Vehicle Services

**Accomack County Schools
Operating Expenditures**

Operations & Maintenance

IV. Operations & Maintenance

	Actual 2007 - 2008 Budget	Adopted 2008 - 2009 Budget	Adopted 2009 - 2010 Budget
Management & Direction			
Salaries & Fringe Benefits	\$ 118,509	\$ 122,184	\$ 122,184
Purchased Services	\$ -	\$ -	\$ -
Other Charges	\$ 1,413	\$ 250	\$ 250
Materials & Supplies	\$ 386	\$ 500	\$ 500
Capital Outlay	\$ -	\$ -	\$ -
	<u>\$ 120,308</u>	<u>\$ 122,934</u>	<u>\$ 122,934</u>
Building Services			
Salaries & Fringe Benefits	\$ 1,950,765	\$ 2,094,216	\$ 2,094,216
Purchased Services	\$ 617,376	\$ 550,517	\$ 550,517
Other Charges	\$ 2,076,206	\$ 2,068,000	\$ 2,068,000
Materials & Supplies	\$ 357,400	\$ 358,948	\$ 358,948
Capital Outlay	\$ 42,981	\$ 13,744	\$ 13,744
	<u>\$ 5,044,728</u>	<u>\$ 5,085,425</u>	<u>\$ 5,085,425</u>
Grounds Services			
Salaries & Fringe Benefits	\$ 106,667	\$ 108,678	\$ 108,678
Purchased Services	\$ 2,646	\$ 2,000	\$ 2,000
Other Charges	\$ 250	\$ 1,000	\$ 1,000
Materials & Supplies	\$ 26,581	\$ 22,999	\$ 22,999
Capital Outlay	\$ -	\$ -	\$ -
	<u>\$ 136,144</u>	<u>\$ 134,677</u>	<u>\$ 134,677</u>
Equipment Services			
Salaries & Fringe Benefits	\$ -	\$ 8,497	\$ 8,497
Purchased Services	\$ -	\$ -	\$ -
Other Charges	\$ -	\$ -	\$ -
Materials & Supplies	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ 1,000	\$ 1,000
	<u>\$ -</u>	<u>\$ 9,497</u>	<u>\$ 9,497</u>
Vehicle Services			
Salaries & Fringe Benefits	\$ -	\$ -	\$ -
Purchased Services	\$ 3,480	\$ -	\$ -
Other Charges	\$ -	\$ -	\$ -
Materials & Supplies	\$ 76,885	\$ 46,500	\$ 46,500
Capital Outlay	\$ -	\$ -	\$ -
	<u>\$ 80,365</u>	<u>\$ 46,500</u>	<u>\$ 46,500</u>
Total Operations & Maintenance	<u><u>\$ 5,381,545</u></u>	<u><u>\$ 5,399,033</u></u>	<u><u>\$ 5,399,033</u></u>

**Accomack County Schools
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.

FOOD SERVICE



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2009-2010
Accomack County School Board
Operating Budget

**Accomack County Schools
Operating Expenditures**

Food Services

V. Food Services

	Actual 2007 - 2008 Budget	Adopted 2008 - 2009 Budget	Adopted 2009- 02010 Budget
Salaries & Fringe Benefits	\$ 12,487	\$ -	\$ -
Purchased Services	\$ 70	\$ -	\$ -
Other Charges	\$ -	\$ -	\$ -
Materials & Supplies	\$ 792	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
	\$ 13,349	\$ -	\$ -

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.

FACILITIES



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2009-2010 Accomack County School Board Operating Budget

**Accomack County Schools
Operating Expenditures**

Facilities

VI. Facilities

	Actual 2007 - 2008 Budget	Adopted 2008 - 2009 Budget	Adopted 2009 - 2010 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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2009-2010 Accomack County School Board Operating Budget

**Accomack County Schools
Operating Expenditures**

Debt Service & Fund Transfers

VII. Debt Service & Fund Transfers

	Actual 2007 - 2008 Budget	Adopted 2008 - 2009 Budget	Adopted 2009 - 2010 Budget
Debt Service	\$ -	\$ -	\$ -
Fund Transfers	\$ 192,520	\$ 275,000	\$ 275,000
	<u>\$ 192,520</u>	<u>\$ 275,000</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.

TECHNOLOGY



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**2009-2010
Accomack County School Board
Operating Budget**

**Accomack County Schools
Operating Expenditures**

Technology

VIII. Technology

- A. Classroom Instruction**
- B. Instructional Support**
- C. Administration**
- D. Attendance & Health**
- E. Pupil Transportation**
- F. Operations & Maintenance**

**Accomack County Schools
Operating Expenditures**

Technology

VIII. Technology

	Actual 2007 - 2008 Budget	Adopted 2008 - 2009 Budget	Adopted 2009 - 2010 Budget
Classroom Instruction			
Salaries & Fringe Benefits	\$ -	\$ 1,276,765	\$ 1,217,194
Purchased Services	\$ -	\$ 11,277	\$ 11,277
Other Charges	\$ -	\$ 45,115	\$ 45,115
Materials & Supplies	\$ -	\$ 54,748	\$ 54,748
Capital Outlay	\$ -	\$ 42,744	\$ 42,744
	<u>\$ -</u>	<u>\$ 1,430,649</u>	<u>\$ 1,371,078</u>
Instructional Support			
Salaries & Fringe Benefits	\$ -	\$ 556,254	\$ 556,254
Purchased Services	\$ -	\$ 7,592	\$ 7,592
Other Charges	\$ -	\$ 6,347	\$ 6,347
Materials & Supplies	\$ -	\$ 15,673	\$ 15,673
Capital Outlay	\$ -	\$ 20,000	\$ 20,000
	<u>\$ -</u>	<u>\$ 605,866</u>	<u>\$ 605,866</u>
Administration			
Salaries & Fringe Benefits	\$ -	\$ -	\$ -
Purchased Services	\$ -	\$ -	\$ -
Other Charges	\$ -	\$ -	\$ -
Materials & Supplies	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ 5,000	\$ 5,000
	<u>\$ -</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>
Attendance & Health			
Salaries & Fringe Benefits	\$ -	\$ -	\$ -
Purchased Services	\$ -	\$ -	\$ -
Other Charges	\$ -	\$ -	\$ -
Materials & Supplies	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Accomack County Schools
Operating Expenditures**

Technology

Technology - continued

	Actual 2007 - 2008 Budget	Adopted 2008 - 2009 Budget	Adopted 2009 - 2010 Budget
Pupil Transportation			
Salaries & Fringe Benefits	\$ -	\$ -	\$ -
Purchased Services	\$ -	\$ -	\$ -
Other Charges	\$ -	\$ -	\$ -
Materials & Supplies	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -
Operations & Maintenance			
Salaries & Fringe Benefits	\$ -	\$ -	\$ -
Purchased Services	\$ -	\$ -	\$ -
Other Charges	\$ -	\$ -	\$ -
Materials & Supplies	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -
Total Technology	\$ -	\$ 2,041,515	\$ 1,981,944

Purpose: The 2008 General Assembly session amended §22.1-115, *Code of Virginia*, to include Technology as a new expenditure classification. This function captures all technology-related expenditures involving the use of technology for instructional, public information, or any other use. Also included in this section are expenditures for telephone charges for Internet access.

Comments: Included in this budget are instructional positions involving instruction in technology as well as instructional technology resource positions that provide staff development and technology support positions that provide technical support. All technology-related expenditures that have previously been recorded in the other seven budget categories have been removed and recorded in this section.

Total Operating Budget	\$ 44,301,612	\$ 45,201,416	\$ 44,633,887
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