



BOARD OF
SUPERVISORS

THOMAS D. HARVEY
North District

ERNIE Q. REED
Central District

JESSE N. RUTHERFORD
East District

J. DAVID PARR.
West District

DR. JESSICA LIGON
South District

CANDICE W. MCGARRY
County Administrator

AMANDA B. SPIVEY
Administrative Assistant/
Deputy Clerk

LINDA K. STATON
Director of Finance and
Human Resources

**AGENDA
NELSON COUNTY BOARD OF SUPERVISORS
APRIL 11, 2024
THE CONTINUED MEETING CONVENES AT 4:00 P.M. IN THE
GENERAL DISTRICT COURTROOM AT THE COURTHOUSE IN LOVINGSTON**

- I. CALL TO ORDER**
- II. FY25 BUDGET WORK SESSION**
 - A. Staff Updates
 - B. Other Fund Budgets
 - 1. VPA/Social Services
 - 2. Piney River Water & Sewer
 - 3. Debt Service
 - 4. Capital Fund
 - 5. School Division Operating & School Nurse
- III. ADJOURN AND CONTINUE - EVENING SESSION AT 7PM**

**EVENING SESSION
7:00 P.M. – NELSON COUNTY COURTHOUSE**

- I. CALL TO ORDER**
- II. PUBLIC COMMENTS**
- III. PUBLIC HEARING**
 - A. Real Estate Tax Rate
- IV. ESTABLISHMENT OF 2024 TAX RATES (R2024-32)**
- V. ESTABLISHMENT OF 2024 PERSONAL PROPERTY TAX RELIEF (R2024-33)**
- VI. OTHER BUSINESS (AS PRESENTED)**
 - A. Virginia Opioid Abatement Authority Joint Application for Cooperative Projects
- VII. ADJOURNMENT**

Changes to Contingencies

II A

Introduced Budget Recurring Contingency	\$	482,693	
Health Insurance Cost Reduction	\$	28,536	
Nelson EMS Council	\$	5,500	
TJEMS Council Reduction	\$	500	
Jefferson Madison Regional Library Additional Request	\$	(2,299)	
JABA Added Back	\$	(5,147)	
Foothills Child Advocacy Center Added Back	\$	(4,255)	
Gladstone Senior Center Meals Reduced	\$	5,000	
Compensation Adjustments (Greater of MAG or 3%)	\$	(50,237)	
Reduction in ACRJ Local Contribution	\$	30,470	

Subtotal of Changes	\$	8,068
Balance as of 3/22/24	\$	490,761

Staff Change -

Additional 3% Comp Board revenue (Constitutional Salaries)	\$	61,528
Balance at 3/22/24	\$	552,289

Introduced Budget Non-Recurring Contingency	\$	441,288
Sheriff's Vehicles Added Back (2)	\$	(128,000)
Motor Pool Vehicle Deleted	\$	40,000
ECC First Response Vehicle Deleted	\$	72,500
Animal Shelter Roof Replacement in FY24	\$	38,982
BOS Meeting Streaming/Indexing/Transcription Solution	\$	76,000
Marcus Alert System Deleted	\$	20,000
Parks & Recreation Master Plan Deleted	\$	140,000
Additional Cost - Sheriff's Vehicles	\$	(37,776)

Subtotal of Changes	\$	221,706	Total All
Balance at 3/22/24	\$	662,994	\$ 1,215,283

Other Changes Not Affecting Contingency Balances:

Preliminary FY24 General Fund Balance Analysis- Accrual Basis (FY23 Audit)

Audit Ending FY23 and Beginning FY24 Fund Balance	\$	34,247,789
Committed Fund Balance as of 6/30/23 - GL070A		
Reassessment Reserve Balance	\$	(85,224)
Collateral Reserve Balance	\$	(459,255)
Courthouse Project Fund Balance	\$	(14,979)
Debt Service Fund Balance	\$	(3,237,412)
Capital Fund Balance	\$	(705,252)
Broadband Authority Fund Balance	\$	(350,030)
EMS Loan Fund Balance	\$	(688,885)
VPA Fund Balance	\$	-
School Fund Balance	\$	-
School Textbook Fund Balance	\$	(399,709)
School Cafeteria Fund Balance	\$	-
Piney River Public Water and Sewer Fund Balance	\$	(283,632)
CDBG Project Fund Balance	\$	(50)
Ryan School Apartment Reserve Fund Balance	\$	(39,455)
Special Welfare Fund-Fund Balance	\$	(39,037)
Cash Bond Fund	\$	(303,271)
Total Committed Fund Balances	\$	(6,606,191)
Adjusted FY23 Unassigned Fund Balance at 6/30/23	\$	27,641,598

FY24		
Adjusted FY24 Unassigned Fund Balance at 7/1/23	\$	27,641,598
FY24 Budgeted Use of Fund Balance (YE Balance)	\$	(6,095,997)
FY24 Adjusted Beginning Unassigned Fund Balance at 7/1/23	\$	21,545,601
90 Day Operating Cash Requirement (25% of GF Op Budget)	\$	(13,666,168)
FY24 General Fund Balance- Unassigned at 7/1/23	\$	7,879,433

Calculation of 90 Day Operating Cash Requirement		
FY24 General Fund Budget		50,222,334
FY24 School Fund Budget		34,694,395
Less FY24 Transfers Including Schools		(24,066,135)
Subtotal		60,850,594
Less FY24 Non-Recurring General Fund Capital Outlay		(6,185,921)
Adjusted Op Revenue		54,664,673
90-Day Operating Cash Requirement or 25%		13,666,168

Candy McGarry

From: Angela F Hicks
Sent: Thursday, April 11, 2024 10:38 AM
To: Candy McGarry
Subject: RE: FY24 Beginning GF Balance Analysis

Candy,

In an attempt to clarify the difference between the Beginning FY24 Fund Balance of \$34,247,789 and the Feb 2024 Investment balances of \$25,732,142:

First let me point out that the \$25.7M (as of 2/28/2024) in investments are considered **unassigned general fund monies only**, meaning they do not include funds from any other committed fund, such as, Reassessment Reserve, Broadband Authority Fund, EMS Loan Fund, Textbook Fund, Piney River Water & Sewer fund, CDBG Project Fund, Special Welfare Fund or Cash Bond fund as these are all required to have their own fund as well as bank account.

It is also important to note that the funds that remain in the General Fund's bank account were not reported in the invested balances, as that bank account is used to cover checks, payroll direct deposits, and other payments on a day-to-day basis. This account **averages** a \$2M per month.

The difference between the FY24 Beginning Fund Balance and the 2/28/24 reported investment balances, should also take into account that funds are drawn from the Money Market account and transferred into the General fund bank account, as needed, (typically twice a month) to help cover checks, payroll direct deposits, and other payments on a day-to-day basis. With that being said, we will also transfer funds **from** the bank account into the Money Market account in order to capture as much interest earnings as possible. This typically happens during tax collection seasons, when large deposits are made to the bank account.

I hope everyone finds this helpful. Please let me know if there is any additional information I can provide or if I can answer any additional questions.

Sincerely,
Angi

*Angela F Hicks, MGT
Nelson County Treasurer
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From: Candy McGarry
Sent: Wednesday, April 10, 2024 9:56 AM

Account:	General Fund Expenditures: Draft Amended Budget through 2/29/24	FY24 Amended Budget	FY24 Projected	FY25 Requested	%	FY25 Changes Staff	FY25 Changes BOS	Revised FY25	FY24 to FY25 Change	% Chg
11010	Supervisors	\$158,680	\$167,098	\$173,472	9.3%			\$173,472	\$14,792	9.3%
12010	County Admin.	\$365,480	\$366,972	\$379,892	3.9%			\$379,892	\$14,412	3.9%
12040	County Attorney	\$100,000	\$100,000	\$100,000	0.0%			\$100,000	\$0	0.0%
12090	Comm. of Revenue	\$314,778	\$323,654	\$325,693	3.5%			\$325,693	\$10,915	3.5%
12130	Treasurer	\$404,332	\$411,401	\$426,179	5.4%			\$426,179	\$21,847	5.4%
12150	Finance	\$374,686	\$377,512	\$400,676	6.9%			\$400,676	\$25,990	6.9%
12180	Technology	\$334,399	\$337,412	\$367,576	9.9%			\$367,576	\$33,177	9.9%
12240	Land Use Panel	\$4,068	\$1,077	\$5,600	37.7%	-\$4,523		\$1,077	-\$2,991	-73.5%
13101	Board of Elections	\$113,277	\$113,277	\$66,612	-41.2%			\$66,612	-\$46,665	-41.2%
13020	Registrar	\$276,456	\$287,980	\$288,758	4.4%			\$288,758	\$12,302	4.4%
21000	Courts (all) Including Drug Court	\$838,235	\$761,610	\$828,117	-1.2%	-\$34,950		\$793,167	-\$45,068	-5.4%
22010	Commonwealth Attorney	\$681,525	\$596,149	\$678,586	-0.4%	-\$1,000		\$677,586	-\$3,939	-0.6%
31020	Sheriff	\$2,914,041	\$3,037,734	\$2,833,673	-2.8%	-\$500		\$2,833,173	-\$80,868	-2.8%
32010	Public Safety & Emergency Services (Dispatch)	\$764,317	\$752,154	\$730,709	-4.4%	-\$1,300		\$729,409	-\$34,908	-4.6%
32020	Emergency Services Council	\$631,090	\$626,623	\$633,779	0.4%		-\$5,500	\$628,279	-\$2,811	-0.4%
32030	E911 Program	\$652,522	\$668,684	\$702,319	7.6%	-\$4,000		\$698,319	\$45,797	7.0%
32040	Forest Fire Service	\$20,986	\$20,986	\$20,986	0.0%			\$20,986	\$0	0.0%
32060	Paid EMS	\$1,401,614	\$1,373,493	\$1,617,873	15.4%	\$350		\$1,618,223	\$216,609	15.5%
33010	Regional Jail	\$1,393,432	\$1,239,260	\$1,622,450	16.4%		-\$30,470	\$1,591,980	\$198,548	14.2%
34010	Building Inspections	\$429,232	\$363,707	\$406,183	-5.4%	-\$750		\$405,433	-\$23,799	-5.5%
35010	Animal Control	\$339,636	\$298,176	\$375,841	10.7%	-\$11,000		\$364,841	\$25,205	7.4%
35030	Medical Examiner	\$160	\$160	\$160	0.0%			\$160	\$0	0.0%
42030	Waste Management	\$1,449,201	\$1,361,515	\$1,541,632	6.4%			\$1,541,632	\$92,431	6.4%
43020	Building & Grounds	\$894,931	\$893,847	\$960,079	7.3%	-\$4,740		\$955,339	\$60,408	6.8%
43040	Motor Pool	\$200,000	\$244,953	\$247,000	23.5%			\$247,000	\$47,000	23.5%
53600	At Risk Youth & Families (CSA)	\$2,028,756	\$2,332,025	\$2,032,511	0.2%			\$2,032,511	\$3,755	0.2%
71020	Parks & Recreation	\$380,888	\$352,297	\$360,283	-5.4%			\$360,283	-\$20,605	-5.4%
81010	Planning & Zoning	\$236,619	\$225,465	\$240,444	1.6%	-\$4,450		\$235,994	-\$625	-0.3%
81020	Tourism & Economic Development	\$550,429	\$550,718	\$513,506	-6.7%			\$513,506	-\$36,923	-6.7%
81050	Economic Development	\$87,500	\$42,500	\$20,000	-77.1%			\$20,000	-\$67,500	0.0%
82050	Anti-Litter Grant	\$13,032	\$0	\$0	-100.0%			\$0	-\$13,032	-100.0%
83010	Extension Service	\$57,216	\$57,216	\$91,991	60.8%	-\$34,775		\$57,216	\$0	0.0%
92010	Refunds	\$52,000	\$32,000	\$32,000	-38.5%			\$32,000	-\$20,000	-38.5%
91030-5616	Employee Salary Adjustment/Benefit Cost	\$235,537	\$394	\$361,479	53.5%		\$21,701	\$383,180	\$147,643	62.7%
91030-5615	Worker's Comp Premium Increase	\$15,000	\$15,000	\$15,669	4.5%			\$15,669	\$669	4.5%
93100.9201	Transfer to Social Services (excludes CSA)	\$2,111,079	\$2,111,079	\$2,190,378	3.8%			\$2,190,378	\$79,299	3.8%
93100.9204	Transfer to Debt Service	\$3,325,284	\$3,325,284	\$3,935,284	18.3%			\$3,935,284	\$610,000	18.3%
	Transfer for Piney River W & S	\$0	\$0	\$350,000	100.0%			\$350,000	\$350,000	0.0%
	Transfer to Broadband Fund	\$0	\$0	\$0	0.0%			\$0	\$0	0.0%
93100.9101	Transfer to Reassessment Fund*	\$85,000	\$85,000	\$100,000	0.0%			\$100,000	\$15,000	0.0%
	Subtotal Departmental Operations	\$24,235,418	\$23,854,412	\$25,977,390	7.2%	-\$101,638	-\$14,269	\$25,861,483	\$1,626,065	6.7%
	Comparisons to FY24 Projected Budget		-\$381,006	\$2,122,978						

	Agency Requests	FY24 Amended	FY24 Projected	FY25 Requested	%	Staff Changes	BOS Changes	FY25 Revised	Change	%
51010	Health Department	\$357,526	\$340,607	\$357,637	0.0%			\$357,637	\$111	0.0%
52010	Region Ten	\$150,000	\$150,000	\$150,000	0.0%			\$150,000	\$0	0.0%
64010	PVCC	\$2,513	\$2,513	\$2,117	-15.8%			\$2,117	-\$396	-15.8%
82030	T.J. Soil & Water Conservation Board	\$34,067	\$34,067	\$35,089	3.0%			\$35,089	\$1,022	3.0%
91030.5619	ARPA Expenditures (NCHS Roof Project)	\$128,138	\$0	\$128,138	0.0%			\$128,138	\$0	0.0%
91030	Non-Departmental Expenditures 91030	\$1,438,823	\$1,292,557	\$1,236,053	-14.1%	-\$10,830	\$3,902	\$1,229,125	-\$209,698	-14.6%
	Subtotal Agency and Non-Departmental	\$2,111,067	\$1,819,744	\$1,909,034	-9.6%	-\$10,830	\$3,902	\$1,902,106	-\$208,961	-9.9%
			-\$291,323							
	Capital Outlay & Non-Recurring Expense	FY24 Amended	FY24 Projected	FY25 Requested	%	Staff Changes	BOS Changes	FY25 Revised	Change	%
91050.1003	Lexipro Software (Sheriff)	\$16,031	\$12,804	\$0	-100.0%			\$0	-\$16,031	-100.0%
91050.1005	ECC UPS Replacement (E911)	\$59,359	\$59,359	\$0	-100.0%			\$0	-\$59,359	-100.0%
91050.1006	Tower UPS Replacements	\$107,000	\$82,711	\$0	100.0%			\$0	-\$107,000	100.0%
91050.1007	Replace Trimble GPS Units	\$27,850	\$12,747	\$0	100.0%			\$0	-\$27,850	100.0%
91050.7001	Large Format Pinter/Scanner (BI/P&Z)	\$10,000	\$10,106	\$0	100.0%			\$0	-\$10,000	100.0%
91050.7008	Courthouse Tree Removal	\$17,110	\$17,110	\$0	100.0%			\$0	-\$17,110	100.0%
91050.7014	Polling Precincts ADA Upgrades	\$0	\$20,532	\$0	100.0%			\$0	\$0	-100.0%
91050.7018	Voting Machine Replacement	\$0	\$0	\$151,200	100.0%			\$151,200	\$151,200	-100.0%
91050.7020	FY22 Compensation Study	\$9,518	\$9,518	\$0	-100.0%			\$0	-\$9,518	-100.0%
91050.7156	IT Network Server Replacement	\$0	\$0	\$30,000	100.0%			\$30,000	\$30,000	100.0%
91050.7164	Circuit Court A/V Replacement	\$0	\$0	\$18,000	100.0%			\$18,000	\$18,000	100.0%
91050.7023	Comprehensive Plan Update	\$93,507	\$56,868	\$0	-100.0%			\$0	-\$93,507	-100.0%
91050.7025	Website Development & Upgrade	\$3,000	\$3,000	\$0	-100.0%			\$0	-\$3,000	-100.0%
91050.7027	IT Network Penetration Testing	\$17,600	\$17,600	\$21,000	100.0%			\$21,000	\$3,400	100.0%
91050.7050	Phone System Configuration (Federal Standards)	\$0	\$0	\$10,000	100.0%			\$10,000	\$10,000	100.0%
91050.7033	Microwave Batteries DC Plant	\$0	\$0	\$98,850	100.0%			\$98,850	\$98,850	100.0%
91050.7035	Replace CAD/Mapping Workstation	\$0	\$0	\$6,000	100.0%			\$6,000	\$6,000	100.0%
91050.7073	Sturt Park Development (Moved from Non-Dep)	\$71,600	\$0	\$71,600	0.0%			\$71,600	\$0	0.0%
91050.7074	Master Planning - Former Larkin Property	\$0	\$19,800	\$0				\$0	\$0	
91050.7078	7 Sheriff Vehicles & Equipment	\$253,068	\$253,068	\$448,000	77.0%	-\$192,000	\$165,776	\$421,776	\$168,708	66.7%
91050.7080	1 Motor Pool Vehicle	\$0	\$0	\$40,000	100.0%		-\$40,000	\$0	\$0	100.0%
91050.7081	2 Maintenance Trucks	\$0	\$0	\$0	-100.0%			\$0	\$0	-100.0%
91050.7105	Solid Waste Roll-off Truck	\$0	\$0	\$0	0.0%			\$0	\$0	0.0%
91050.7084	ECC First Response Vehicle	\$0	\$0	\$72,500	100.0%		-\$72,500	\$0	\$0	-100.0%
91050.7085	Emergency Vehicles	\$403,293	\$467,773	\$391,511	-2.9%			\$391,511	-\$11,782	-2.9%
91050.7090	Business Park Study	\$0	\$0	\$0	0.0%			\$0	\$0	0.0%
91050.7092	Radio Subscriber Upgrade & Install County/EMS	\$1,400,000	\$1,400,000	\$0	100.0%			\$0	-\$1,400,000	100.0%
91050.7093	Radio Improvements Wintergreen	\$0	\$0	\$196,000	0.0%			\$196,000	\$196,000	-100.0%
91050.7095	Animal Shelter Roof Replacement	\$0	\$0	\$38,982	0.0%		-\$38,982	\$0	\$0	0.0%
91050.7102	VACORP Deductible-Legal Defense	\$0	\$140	\$0	0.0%			\$0	\$0	0.0%
91050.7135	Phone System Upgrade	\$0	\$0	\$7,800	100.0%			\$7,800	\$7,800	100.0%

91050.7140	Department of Elections Security Compliance	\$36,900	\$36,900	\$36,900	0.0%			\$36,900	\$0	0.0%
91050.7141	ProVal Migration-SQL License	\$0	\$0	\$0	0.0%			\$0	\$0	0.0%
	Capital Outlay & Non-Recurring Expense	FY24 Amended	FY24 Projected	FY25 Requested	%	Staff Changes	BOS Changes	FY25 Revised	Change	%
91050.7017	Transfer Station Tipping Floor	\$0	\$0	\$260,000	0.0%			\$260,000	\$260,000	0.0%
91050.7150	IT Network Event Logging Solution	\$0	\$0	\$12,000	-100.0%			\$12,000	\$12,000	0.0%
91050.7155	BOS Meeting Streaming/Indexing/Transcription Solution	\$0	\$0	\$76,000	-100.0%		-\$76,000	\$0	\$0	100.0%
91050.7110	NG 911 Costs	\$10,000	\$0	\$0	0.0%			\$0	-\$10,000	-100.0%
91050.7111	VESTA 911 Upgrade for NG911	\$47,100	\$59,436	\$0	100.0%			\$0	-\$47,100	100.0%
91050.7112	911 Call Handling Equipment Upgrade	\$150,000	\$154,359	\$0	100.0%			\$0	-\$150,000	100.0%
91050.7125	Marcus Alert System	\$0	\$0	\$20,000	-100.0%		-\$20,000	\$0	\$0	100.0%
91050.7130	Parks and Recreation Master Plan	\$0	\$0	\$140,000	-100.0%		-\$140,000	\$0	\$0	100.0%
91050.7166	IT Microwave Network Upgrade	\$401,982	\$371,823	\$292,900	-100.0%			\$292,900	-\$109,082	-27.1%
91050.7185	Animal Control Truck Equipment	\$0	\$5,377	\$0	-100.0%	\$0	\$0	\$0	\$0	0.0%
	Subtotal Capital Outlay	\$3,134,918	\$3,071,031	\$2,439,243	-22.2%	-\$192,000	-\$221,706	\$2,025,537	-\$1,109,381	-35.4%
	Comparisons to FY24 Projected Budget		-\$63,887	-\$631,788						
	Capital Projects	FY24 Amended	FY24 Projected	FY25 Requested	%	Staff Changes	BOS Changes	FY25 Revised	Change	%
94200.3140	County Office Building - DSS, BI/P&Z	\$249,570	\$100,000	\$0				\$0	-\$249,570	-100.0%
	Subtotal Capital Projects	\$249,570	\$100,000	\$0	-100.0%			\$0	-\$249,570	100.0%
	Comparisons to FY24 Projected Budget		-\$149,570	-\$100,000				-\$249,570		
	General Fund Contingency									
999000.9901	General Fund Contingency from recurring revenue	\$509,702	\$0	\$482,693	-5.3%		\$69,596	\$552,289	\$42,587	8.4%
999000.9905	General Fund Contingency (non-recurring revenue)	\$213,352	\$75,000	\$441,288	106.8%		\$221,706	\$662,994	\$449,642	210.8%
999000.9911	Reserve -School Capital	\$0	\$0	\$0				\$0	\$0	0.0%
	Subtotal Contingencies	\$723,054	\$75,000	\$923,981	27.8%	\$0	\$291,302	\$1,215,283	\$492,229	68.1%
	Comparisons to FY24 Projected Budget		-\$648,054	\$848,981						
		FY24 Amended	FY24 Projected	FY25 Requested	%	Staff Changes	BOS Changes	FY25 Revised	Change	%
	SUBTOTAL GENERAL FUND W/OUT SCHOOL FUND	\$30,454,027	\$28,920,187	\$31,249,648	2.6%		\$59,229	\$31,308,877	\$ 854,850	2.8%
	Comparisons to FY24 Projected Budget		-\$1,533,840	\$2,329,461						
	Comparisons to FY24 Budget less ARPA Funding	\$30,454,027	\$28,920,187	\$31,249,648	2.6%			\$31,249,648	\$ 795,621	2.6%
	Comparisons to FY24 less ARPA Funding School Capital Reserve & Contingencies	\$29,730,973	\$28,845,187	\$30,325,667	2.0%			\$30,325,667	\$ 594,694	2.00%
	Comparison to FY24 Projected Budget		-\$885,786	\$1,480,480						
	School Funding	FY24 Amended	FY24 Projected	FY25 Requested	%	Staff Changes	BOS Changes	FY25 Revised	Change	%
93100.9202	Transfer to School Nursing	\$164,935	\$164,935	\$164,935	0.0%			\$164,935	\$0	0.0%
93100.9203	Transfer to School Fund (Local only)	\$21,146,675	\$21,146,675	\$18,379,837	-13.1%			\$18,379,837	-\$2,766,838	-13.1%
	Transfer to School Capital (Buses)	\$0	\$0	\$0	0.0%			\$0	\$0	0.0%
	Transfer to School (Facility Improvement)	\$0	\$0	\$0	0.0%			\$0	\$0	0.0%

SUBTOTAL SCHOOL FUNDING REQUESTED	\$21,311,610	\$21,311,610	\$18,544,772	-13.0%	\$0	\$0	\$18,544,772	-\$2,766,838	-13.0%
COMPARISONS TO FY24 PROJECTED BUDGET		\$0	-\$2,766,838				-\$2,766,838		
TOTAL ALL FUNDING REQUESTS	\$51,765,637	\$50,231,797	\$49,794,420	-3.8%	-\$304,468	\$59,229	\$49,549,181	-\$2,216,456	-4.28%
Comparisons to FY24 Budget	\$51,765,637	-\$1,533,840	-\$1,971,217				-\$682,616		
Comparisons to FY24 Budget less ARPA Funding, School Cap Reserve & Contingencies	\$50,914,445	\$50,156,797	\$48,742,301		-\$304,468	\$59,229	\$48,205,760	-\$2,708,685	-5.3%
	\$50,914,445	-\$757,648	-\$2,172,144					-\$1,951,037	-3.89%
TOTAL FY24 ESTIMATED EXPENDITURES		\$51,765,637	\$49,549,181						
TOTAL FY24 ESTIMATED REVENUE		\$53,264,660	\$49,549,181						
FUNDING EXCESS or (SHORTFALL) BASED ON REVISED BUDGET		\$1,499,023	\$0						

Non-Recurring Contingency:	\$662,994	
Recurring Contingency:	\$552,289	\$1,215,283
Capital Outlay Total:	\$2,025,537	

Projected FY24 Exp	\$50,231,797	
Projected FY24 Rev	\$53,264,660	
Difference FY24 Carryover	\$3,032,863	\$0 Unallocated Carryover
FY24 Amended Budget VS Projected Expenditures	-\$1,533,840	
FY24 Amended Budget VS Projected Revenues	\$1,499,021	
Staff Adjustment	\$2	
Total FY24 Carryover	\$3,032,863	

Includes Adopted RE Tax at \$.65 Includes Adopted PPT at \$2.79 and PPT Relief at 39% Increase in TOT Rate to 7% Effective July 1, 2024	Use of FY24 YE Balance (Expenditures)	\$128,138	NCHS Roof Project Unallocated ARPA Balance
		\$2,025,537	Capital Outlay
		\$662,994	NR Contingency
		\$216,194	Misc Carry forward & NR Costs
		\$3,032,863	Total Use of Carryover
		\$350,000	PR Pump Station
	\$3,577,427	Total YE Balance (Revenues)	

Introduced FY24 Revenues

4/10/2024

3-28-23

Account:	Amended Budget & FY24 Projected as of 2/21/24	FY24 Amended Budget	FY24 Projected	FY25 Estimated	FY25 Difference Budget	% Chg	FY25 Difference Projected	% Chg
01101	Real Estate Tax	\$20,604,678	\$20,646,738	\$20,890,068	\$285,390	1.39%	\$243,330	1.18%
01102	Public Service Tax	\$1,303,291	\$1,303,291	\$1,008,000	(\$295,291)	-22.7%	(\$295,291)	-22.66%
01103	Personal Property Tax & Mobile Home Tax	\$6,085,670	\$6,018,478	\$6,013,768	(\$71,902)	-1.2%	(\$4,710)	-0.08%
01104	Machinery & Tools Tax	\$72,189	\$72,557	\$75,000	\$2,811	3.9%	\$2,443	3.37%
01106	Late Tax Penalty - 10%	\$255,613	\$255,613	\$255,613	(\$0)	0.0%	(\$0)	0.00%
01107	Late Tax Interest - 10%	\$162,800	\$162,800	\$162,800	\$0	0.0%	\$0	0.00%
01201	Local Sales & Use Tax	\$2,190,076	\$2,145,086	\$2,190,076	\$0	0.0%	\$44,990	2.10%
01202	Electric Consumer Utility Tax	\$500,000	\$500,000	\$537,266	\$37,266	7.5%	\$37,266	7.45%
01203	Business Licenses	\$54,000	\$51,000	\$48,510	(\$5,490)	-10.2%	(\$2,490)	-4.88%
01204.0025	Electric Consumption Tax	\$65,000	\$65,000	\$65,000	\$0	0.0%	\$0	0.00%
01204.0030	Telecommunication Gross Receipts Tax	\$15,000	\$15,000	\$15,000	\$0	0.0%	\$0	0.00%
01205	Motor Vehicle License	\$754,261	\$754,261	\$740,090	(\$14,171)	-1.9%	(\$14,171)	-1.88%
01206	Bank Franchise Tax	\$109,728	\$109,728	\$109,728	\$0	0.0%	\$0	0.00%
01207	Recordation Tax	\$300,000	\$366,603	\$350,000	\$50,000	16.7%	(\$16,603)	-4.53%
01208.0001	Transient Lodging Tax	\$1,800,000	\$1,800,000	\$2,268,000	\$468,000	26.0%	\$468,000	26.00%
01208.0002	Meals Tax	\$1,350,000	\$1,573,787	\$1,589,026	\$239,026	17.7%	\$15,239	0.97%
01301	Dog Licenses	\$15,130	\$15,130	\$13,200	(\$1,930)	-12.8%	(\$1,930)	-12.76%
01303.0001	Dog Pound Fees	\$1,800	\$3,300	\$3,300	\$1,500	83.3%	\$0	0.00%
01303.0004	Land Use Application Fees	\$12,500	\$12,500	\$12,500	\$0	0.0%	\$0	0.00%
01303.0006	Transfer Fees	\$1,200	\$1,200	\$1,200	\$0	0.0%	\$0	0.00%
01303.0007	Subdivision Fees	\$11,000	\$11,000	\$11,000	\$0	0.0%	\$0	0.00%
01303.0008	Building Permits	\$276,353	\$246,014	\$349,079	\$72,726	26.3%	\$103,065	41.89%
01303.0009	Building Inspection Fees & Fines	\$16,000	\$16,000	\$16,000	\$0	0.0%	\$0	0.00%
01303.0010	Zoning Permits and Fees	\$11,500	\$11,500	\$11,500	\$0	0.0%	\$0	0.00%
01303.0011	Well/Septic Fees	\$7,000	\$7,000	\$7,000	\$0	0.0%	\$0	0.00%
01303.0013	Land Disturbing Permits	\$7,500	\$7,500	\$7,500	\$0	0.0%	\$0	0.00%
01303.0019	Tourism Sales	\$500	\$500	\$500	\$0	0.0%	\$0	0.00%
01401.0001	Court Fines	\$125,000	\$166,074	\$180,000	\$55,000	44.0%	\$13,926	8.39%
01401.0234	Jail Admission Fees	\$1,750	\$1,750	\$1,750	\$0	0.0%	\$0	0.00%
01401.0244	Courthouse Security Fees	\$30,000	\$57,058	\$50,000	\$20,000	66.7%	(\$7,058)	-12.37%
01401.0250	Courthouse Construction Fees (new)	\$8,000	\$9,934	\$9,400	\$1,400	17.5%	(\$534)	-5.38%
01501.0001	Interest on Investments	\$500,000	\$1,373,610	\$1,345,860	\$845,860	169.2%	(\$27,750)	-2.02%
01502.0001	Rental of General Property	\$0	\$0	\$0	\$0	0.0%	\$0	0.00%

Introduced FY24 Revenues

4/10/2024

3-28-23

Account:	Amended Budget & FY24 Projected as of 2/21/24	FY24 Amended Budget	FY24 Projected	FY25 Estimated	FY25 Difference Budget	% Chg	FY25 Difference Projected	% Chg
	Lease/Rent Devils Knob Tower	\$4,150	\$4,150	\$4,150	\$0	0.0%	\$0	0.00%
01502.0007	Sale of Salvage & Surplus	\$30,864	\$30,864	\$0	(\$30,864)	0.0%	(\$30,864)	-100.00%
01502.0008	Sale of General Property	\$0	\$0	\$0	\$0	0.0%	\$0	0.00%
01502.0009	Real Estate Tax Sale Proceeds	\$0	\$7,648	\$0	\$0	100.0%	(\$7,648)	-100.00%
01601.0003	Sheriff's Fees	\$12,500	\$12,500	\$12,500	\$0	0.0%	\$0	0.00%
01601.0004	Law Library Fees	\$2,500	\$2,500	\$2,500	\$0	0.0%	\$0	0.00%
01601.0006	Courthouse Maintenance Fees	\$6,000	\$6,000	\$6,000	\$0	0.0%	\$0	0.00%
01601.0007	Document Reproduction Fees (Circuit)	\$3,500	\$3,500	\$3,500	\$0	0.0%	\$0	0.00%
01601.0008	Excess Clerk Fees paid to State	\$30	\$30	\$30	\$0	0.0%	\$0	0.00%
01601.0009	Court Appointed Attorney Fees	\$1,000	\$1,000	\$1,000	\$0	0.0%	\$0	0.00%
01601.0010	Fingerprint/Report Fees	\$250	\$250	\$250	\$0	0.0%	\$0	0.00%
01601.0011	Cost of Postage Circuit Court	\$250	\$250	\$250	\$0	100.0%	\$0	0.00%
01602.0001	Commonwealth Attorney Fees	\$2,200	\$2,200	\$2,200	\$0	0.0%	\$0	0.00%
01608.0002	Landfill Tipping Fees	\$216,000	\$216,000	\$222,000	\$6,000	2.8%	\$6,000	2.78%
01613.0001	Recreation Fees	\$42,000	\$40,537	\$42,000	\$0	0.0%	\$1,463	3.61%
01616.0001	Sale of Maps and Literature	\$202	\$202	\$202	\$0	0.0%	\$0	0.00%
01803.0001	Expenditure Refunds	\$7,500	\$7,500	\$7,500	\$0	0.0%	\$0	0.00%
01803.0010	VPA/CSA Refunds	\$5,100	\$5,100	\$5,100	\$0	0.0%	\$0	0.00%
01803.0015	VPSA Debt Rebate	\$98,216	\$98,216	\$0	(\$98,216)	0.0%	(\$98,216)	-100.00%
01899.0008	Opioid Abatement Settlement Funds	\$9,161	\$10,186	\$10,746	\$1,585	0.0%	\$560	5.50%
	Election Primary Filing Fees	\$0	\$200	\$0	\$0	-100.0%	(\$200)	-100.00%
01899.0014	Check Return Fee	\$600	\$600	\$600	\$0	0.0%	\$0	0.00%
01899.0016	Administrative Fee (Delinquent coll)	\$28,000	\$27,500	\$27,500	(\$500)	-1.8%	\$0	0.00%
01899.0018	Duplicate Bill Fee	\$500	\$500	\$500	\$0	0.0%	\$0	0.00%
01899.0035	Donations Animal Control	\$65	\$65	\$65	\$0	0.0%	\$0	0.00%
01899.0040	Asset Forfeiture Non DCJS Sheriff	\$1,589	\$2,160	\$0	(\$1,589)	0.0%	(\$2,160)	-100.00%
01899.0041	Asset Forfeiture Non DCJS CA	\$5,705	\$5,705	\$0	(\$5,705)	0.0%	(\$5,705)	-100.00%
01899.0099	Miscellaneous	\$55,000	\$18,049	\$65,000	\$10,000	0.0%	\$46,951	260.13%
01901	Recovered Costs	\$65,000	\$65,000	\$65,000	\$0	0.0%	\$0	0.00%
	Local Tourism Grant Match	\$37,500	\$37,500	\$0	(\$37,500)	-100.0%	(\$37,500)	-100.00%
01901.0015	DMV Stop Fees	\$36,000	\$36,000	\$36,000	\$0	0.0%	\$0	0.00%
01901.0016	Reimbursement for Foster Care	\$1,600	\$6,152	\$1,600	\$0	0.0%	(\$4,552)	-73.99%
01901.0055	Shared Maintenance (Microwave)	\$8,000	\$8,000	\$8,000	\$0	0.0%	\$0	0.00%

Introduced FY24 Revenues

4/10/2024

3-28-23

Account:	Amended Budget & FY24 Projected as of 2/21/24	FY24 Amended Budget	FY24 Projected	FY25 Estimated	FY25 Difference Budget	% Chg	FY25 Difference Projected	% Chg
01901.0056	Devil's Knob Generator (Augusta Co)	\$0	\$0	\$0	\$0	0.0%	\$0	0.00%
01901.0050	Court Ordered Restitution	\$1,500	\$1,500	\$1,500	\$0	-100.0%	\$0	0.00%
01901.0026	EMS Revenue Recovery	\$719,800	\$783,914	\$781,000	\$61,200	8.5%	(\$2,914)	-0.37%
01901.0070	BZA Applicant Reimbursements	\$0	\$0	\$0	\$0	0.0%	\$0	0.00%
01901.0065	Recycling	\$16,000	\$19,707	\$18,500	\$2,500	0.0%	(\$1,207)	-6.12%
	FOIA Fees	\$0	\$1,200	\$1,200	\$1,200	0.0%	\$0	0.00%
01901.0030	Forest Service Cooperative Agreement	\$4,400	\$4,400	\$4,400	\$0	0.0%	\$0	0.00%
	TOTAL LOCAL REVENUE	\$38,070,221	\$39,246,797	\$39,668,527	\$1,598,306	4.20%	\$421,730	1.07%
	COMPARISON FY24 BUDGETED TO FY24 PROJECTED		\$1,176,576			3.09%		
	STATE REVENUE	FY24	FY24	FY25	FY25 Difference	%	FY25 Difference	%
	Non-Categorical State Aid	Amended	Projected	Estimated	Budget	Chg	Projected	Chg
	Other Non-Categorical State Aid	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%
02201.0003	Motor Vehicle Carriers Tax	\$98,000	\$104,661	\$104,661	\$6,661	6.8%	\$0	0.0%
02201.0005	Mobile Home Titling Tax	\$37,000	\$37,000	\$37,000	\$0	0.0%	\$0	0.0%
02201.0007	Communications Sales & Use Tax	\$330,000	\$330,000	\$330,000	\$0	0.0%	\$0	0.0%
02201.0009	Moped/ATV Sales Tax	\$350	\$350	\$350	\$0	100.0%	\$0	0.0%
	Subtotal	\$465,350	\$472,011	\$472,011	\$6,661	1.4%	\$0	0.0%
	Shared Expenses- State							
02302.0001	Shared Expenses Compensation Board	\$1,973,916	\$1,854,366	\$2,112,464	\$138,548	7.0%	\$258,098	13.9%
02306.0002	Shared Expenses State Board of Elections	\$89,199	\$89,199	\$89,199	\$0	0.0%	\$0	0.0%
	Subtotal	\$2,063,115	\$1,943,565	\$2,201,663	\$138,548	6.7%	\$258,098	13.3%
	Categorical Aid-State Public Assistance							
02401.0002	Public Assistance & Welfare	\$672,206	\$505,820	\$712,140	\$39,934	5.9%	\$206,320	40.8%
02401.0045	At Risk Youth (CSA)	\$1,296,000	\$1,579,640	\$1,373,600	\$77,600	6.0%	(\$206,040)	-13.0%
	Subtotal	\$1,968,206	\$2,085,460	\$2,085,740	\$117,534	6.0%	\$280	0.0%
	Other Categorical Aid- State							
02404.0001	Asset Forfeiture Proceeds Sheriff	\$1,816	\$2,372	\$0	(\$1,816)	-100.0%	(\$2,372)	-100.0%
02404.0002	Four for Life - FY23 \$18,683	\$0	\$18,322	\$0	\$0	0.0%	(\$18,322)	-100.0%
02404.0004	Sheriff Dept. Grants	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%
02404.0006	Asset Forfeiture Proceeds CA	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%
02404.0007	Litter Control	\$13,032	\$13,032	\$0	(\$13,032)	-100.0%	(\$13,032)	-100.0%
02404.0009	Victim Witness Grant	\$21,000	\$21,000	\$21,000	\$0	0.0%	\$0	0.0%

Introduced FY24 Revenues

4/10/2024

3-28-23

Account:	Amended Budget & FY24 Projected as of 2/21/24	FY24 Amended Budget	FY24 Projected	FY25 Estimated	FY25 Difference Budget	% Chg	FY25 Difference Projected	% Chg
	STATE REVENUE	FY24	FY24	FY25	FY25 Difference	%	FY25 Difference	%
	Other Categorical Aid- State	Amended	Projected	Estimated	Budget	Chg	Projected	Chg
02404.0015	Fire Programs	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%
02404.0017	Library of VA Grant	\$49,713	\$49,713	\$0	(\$49,713)	-100.0%	(\$49,713)	-100.0%
02404.0018	Commonwealth Juror Reimbursement	\$6,500	\$6,500	\$6,500	\$0	0.0%	\$0	0.0%
02404.0020	VJCCCA	\$10,364	\$10,364	\$10,364	\$0	0.0%	\$0	0.0%
02404.0032	DHCD Community Business Launch \$56,250	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%
02404.0035	DCJS Grant Sheriff Dept.	\$67,761	\$67,761	\$64,683	(\$3,078)	-4.5%	(\$3,078)	-4.5%
02404.0036	DMV Animal Friendly License Plates	\$450	\$450	\$450	\$0	0.0%	\$0	0.0%
02404.0042	VDOF Forest Sustainability Fund \$41,389	\$0	\$0	\$0	\$0	100.0%	\$0	0.0%
02404.0066	Historic District Cost Share (Shipman)	\$7,500	\$7,500	\$0	(\$7,500)	-100.0%	(\$7,500)	-100.0%
02404.0060	Virginia Tourism Corp. Grant	\$40,000	\$40,000	\$0	(\$40,000)	0.0%	(\$40,000)	-100.0%
02404.0050	Wireless E911 Funds	\$70,000	\$70,000	\$70,000	\$0	0.0%	\$0	0.0%
02404.0049	VA 911 Services Board PSAP Staffing & Ed Grants	\$39,000	\$39,000	\$0	(\$39,000)	0.0%	(\$39,000)	-100.0%
02404.0046	VA 911 Services Board Grant	\$197,100	\$213,795	\$0	(\$197,100)	100.0%	(\$213,795)	-100.0%
02404.0051	Va Commission for the Arts	\$4,500	\$4,500	\$4,500	\$0	0.0%	\$0	0.0%
02404.0055	Spay & Neuter Fund	\$475	\$100	\$100	(\$375)	-78.9%	\$0	0.0%
	DHR Funding - Nelson Heritage Center	\$200,000	\$200,000	\$0	(\$200,000)	-100.0%	(\$200,000)	-100.0%
02404.0065	Governors AFID Grant	\$47,500	\$27,743	\$19,757	(\$27,743)	-58.4%	(\$7,986)	-28.8%
	Extradition Reimbursement	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%
	Subtotal	\$776,711	\$792,152	\$197,354	(\$579,357)	-74.6%	(\$594,798)	-75.1%
	TOTAL STATE REVENUE	\$5,273,382	\$5,293,188	\$4,956,768	(\$316,614)	-6.0%	(\$336,420)	-6.36%
	COMPARISON FY24 TO FY24 PROJECTED BUDGET		\$19,806			0.4%		
	FEDERAL REVENUE	FY24	FY24	FY25	FY25 Difference	%	FY25 Difference	%
	Payments in Lieu of Taxes - Federal	Amended	Projected	Estimated	Budget	Chg	Projected	Chg
03101.0001	Payment in Lieu of Taxes	\$62,150	\$62,150	\$62,150	\$0	0.0%	\$0	0.0%
	US Forestry Rents and Royalties	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%
	Subtotal	\$62,150	\$62,150	\$62,150	\$0	0.0%	\$0	0.0%
	FEDERAL REVENUE	FY24	FY24	FY25	FY25 Difference	%	FY25 Difference	%
	Categorical Aid Federal	Amended	Projected	Estimated	Budget	Chg	Projected	Chg
03303.0008	Other Sheriff's Grants	\$20,560	\$20,560	\$0	(\$20,560)	-100.0%	(\$20,560)	-100.00%
03303.0009	Public Assistance & Welfare	\$1,008,310	\$1,008,310	\$1,068,209	\$59,899	5.9%	\$59,899	5.94%

Introduced FY24 Revenues

4/10/2024

3-28-23

Account:	Amended Budget & FY24 Projected as of 2/21/24	FY24 Amended Budget	FY24 Projected	FY25 Estimated	FY25 Difference Budget	% Chg	FY25 Difference Projected	% Chg
	DSS CARES Act Funds \$5,642	\$0	\$8,818	\$0	\$0	0.0%	(\$8,818)	-100.00%
	Sheriff's Department ARPA Federal Funds	\$292,000	\$292,000	\$0	(\$292,000)	0.0%	(\$292,000)	-100.00%
	ARP LATCF \$100,000	\$50,000	\$50,000	\$0	(\$50,000)	0.0%	(\$50,000)	-100.00%
03303.0026	SCAAP (Federal Prisoners)	\$0	\$176		\$0	0.0%	(\$176)	-100.00%
03303.0036	Victim Witness Program	\$44,100	\$44,100	\$44,100	\$0	0.0%	\$0	0.00%
	Homeland Security VDEM Grant	\$0	\$0	\$0	\$0	0.0%	\$0	0.00%
	Federal Asset Seizure	\$0	\$0	\$0	\$0	0.0%	\$0	0.00%
	Federal ARPA Tourism Recovery Funds	\$82,000	\$82,000	\$0	(\$82,000)	0.0%	(\$82,000)	-100.00%
	Miscellaneous Federal		\$2,122	\$0	\$0	0.0%	(\$2,122)	-100.00%
03303.0024	DOJ Drug Court Grant	\$172,000	\$172,000	\$172,000	\$0	0.0%	\$0	0.00%
	Subtotal	\$1,668,970	\$1,680,086	\$1,284,309	(\$384,661)	-23.0%	(\$395,777)	-23.56%
	TOTAL FEDERAL REVENUE	\$1,731,120	\$1,742,236	\$1,346,459	(\$384,661)	-22.2%	(\$395,777)	-22.72%
	COMPARISON FY24 TO FY24 PROJECTED BUDGET		\$11,116			0.64%	(\$11,116)	
	TOTAL ALL REVENUE	\$45,074,723	\$46,282,221	\$45,971,754	\$897,031	1.99%	(\$310,467)	-0.67%
		FY24 Amended	FY24 Projected	FY25 Estimated	FY25 Difference Budget	% Chg	FY25 Difference Projected	% Chg
	NON-REVENUE RECEIPTS							
04101.0001	Insurance Recoveries	\$20,000	\$3,000	\$0	(\$20,000)	100.0%	(\$3,000)	-100.0%
	Cancelled Checks	\$0	\$8,523	\$0	\$0	0.0%	(\$8,523)	-100.0%
	Sale of Land or Buildings	\$0	\$0	\$0	\$0	-100.0%	\$0	0.0%
04104.0001	Bond Financing Proceeds (Larkin Property Acquisition)	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%
04105	Transfer from other Funds - Broadband	\$0	\$300,000	\$0	\$0	0.0%	(\$300,000)	-100.0%
	TOTAL NON-REVENUE RECEIPTS	\$20,000	\$311,523	\$0	(\$20,000)	-100.0%	(\$311,523)	-100.0%
	COMPARISON FY24 TO FY24 PROJECTED BUDGET		\$291,523			#DIV/0!	(\$291,523)	
	TOTAL REVENUE AND RECEIPTS	\$45,094,723	\$46,593,744	\$45,971,754	\$877,031	1.9%	-\$621,990	-1.3%
	COMPARISON FY24 TO FY24 PROJECTED BUDGET		\$1,499,021			3.9%	(\$1,499,021)	
							\$0	
	REVENUE FROM PRIOR YEAR BALANCES							
	Year Ending Balance	\$6,670,916	\$6,670,916	\$3,577,427	(\$3,093,489)	-46.4%	(\$3,093,489)	
	TOTAL PRIOR YEAR BALANCES	\$6,670,916	\$6,670,916	\$3,577,427	(\$3,093,489)	-46.4%	(\$3,093,489)	
	TOTAL ALL FUNDING SOURCES	\$51,765,639	\$53,264,660	\$49,549,181	(\$2,216,458)	-4.28%	(\$3,715,479)	-7.0%
	COMPARISON FY24 TO FY24 PROJECTED BUDGET		\$1,499,021			2.9%	\$1,499,021	

FY25 BUDGET - AGENCY FUNDING

Account	Agency	FY22	FY23	FY24	FY25	\$ Incr/Decr	% Chg From	Recommended	Total FY25	% of FY25	% of	Board	Approved
		Funding	Funding	Funding	Request	From FY24	FY24	\$ Chg From	Request	Request	FY24	Funding	Funding
32020-5647	Nelson County EMS Council	\$ 450,000	\$ 450,000	\$ 495,962	\$502,651	\$6,689	1.35%		\$ 502,651	100.0%	101.3%	\$ (5,500)	\$ 497,151
51010-5601	Nelson County Health Department	\$ 307,274	\$ 313,591	\$ 357,526	\$357,637	\$111	0.03%		\$ 357,637	100.0%	100.0%		\$ 357,637
52010-5602	Region 10 Community Services Board	\$ 100,586	\$ 150,000	\$ 150,000	\$150,000	\$0	0.00%		\$ 150,000	100.0%	100.0%		\$ 150,000
64010-5649	PVCC	\$ 2,393	\$ 2,108	\$ 2,513	\$2,117	-\$396	-15.76%		\$ 2,117	100.0%	84.2%		\$ 2,117
82030-5604	Th. Jefferson Soil & Water Conservation District	\$ 33,075	\$ 34,067	\$ 34,067	\$35,089	\$1,022	3.00%		\$ 35,089	100.0%	103.0%		\$ 35,089
91030-5685	Th. Jefferson Planning District Commission	\$ 17,425	\$ 20,412	\$ 20,622	\$20,912	\$290	1.41%		\$ 20,912	100.0%	101.4%		\$ 20,912
91030-5605	Jefferson Madison Regional Library	\$ 341,999	\$ 345,986	\$ 359,570	\$380,666	\$21,096	5.87%	\$2,299	\$ 382,965	100.6%	106.5%		\$ 382,965
91030-5606	TJEMS Council	\$ 10,000	\$ 10,000	\$ 10,000	\$10,500	\$500	5.00%		\$ 10,500	100.0%	105.0%	\$ (500)	\$ 10,000
91030-5607	JABA	\$ 101,500	\$ 101,500	\$ 106,575	\$111,904	\$5,329	5.00%	(\$5,147)	\$ 106,757	95.4%	100.2%	\$ 5,147	\$ 111,904
91030-5611	JAUNT	\$ 67,176	\$ 67,176	\$ 103,823	\$90,179	-\$13,644	-13.14%		\$ 90,179	100.0%	86.9%		\$ 90,179
91030-5612	MACAA	\$ 31,410	\$ 31,410	\$ 36,000	\$38,665	\$2,665	7.40%	\$ (2,665)	\$ 36,000	93.1%	100.0%		\$ 36,000
91030-5613	Shelter for Help In Emergency	\$ 8,160	\$ 8,500	\$ 8,926	\$8,926	\$0	0.00%		\$ 8,926	100.0%	100.0%		\$ 8,926
91030-5622	Foothills Child Advocacy Center	\$ 4,000	\$ 4,000	\$ 5,000	\$9,255	\$4,255	85.10%	(\$4,255)	\$ 5,000	54.0%	100.0%	\$ 4,255	\$ 9,255
91030-5623	OAR/Community Corrections	\$ 8,129	\$ 11,975	\$ 12,907	\$13,969	\$1,062	8.23%	\$ (1,062)	\$ 12,907	92.4%	100.0%		\$ 12,907
91030-5629	Nelson County Economic Development Authority	\$ 3,100	\$ 3,100	\$ 3,100	\$3,100	\$0	0.00%		\$ 3,100	100.0%	100.0%		\$ 3,100
91030-5631	Central VA Economic Development Partnership	\$ 10,000	\$ 10,000	\$ 10,000	\$10,000	\$0	0.00%		\$ 10,000	100.0%	100.0%		\$ 10,000
91030-5638	Nelson County Community Development Foundation	\$ 55,729	\$ 69,661	\$ 69,661	\$69,661	\$0	0.00%		\$ 69,661	100.0%	100.0%		\$ 69,661
91030-5641	Community Inv Collaborative (CVSBDC)	\$ 4,000	\$ 4,000	\$ 4,000	\$8,708	\$4,708	117.70%		\$ 8,708	100.0%	217.7%		\$ 8,708
91030-5643	CASA	\$ 3,500	\$ 3,500	\$ 3,500	\$3,500	\$0	0.00%		\$ 3,500	100.0%	100.0%		\$ 3,500
91030-5644	Gladstone Senior Center Meals	\$ 8,254	\$ 9,000	\$ 20,000	\$20,000	\$0	0.00%		\$ 20,000	100.0%	100.0%	\$ (5,000)	\$ 15,000
91030-5645	Rockfish Senior Center Meals	\$0	\$0	\$12,300	\$12,367	\$67	0.54%		\$ 12,367	0.0%	100.5%		\$ 12,367
91030-5648	Va. Institute of Government	\$ 1,000	\$ 1,000	\$ 1,000	\$1,000	\$0	0.00%		\$ 1,000	100.0%	100.0%		\$ 1,000
91030-5652	Wintergreen Performing Arts - 50/50 Grant	\$ 9,000	\$ 9,000	\$ 9,000	\$9,000	\$0	0.00%		\$ 9,000	100.0%	100.0%		\$ 9,000
91030-5656	Habitat for Humanity- Piedmont Region	\$0	\$2,500	\$2,500	\$2,500	\$0	0.00%		\$ 2,500	100.0%	100.0%		\$ 2,500
	TOTALS	\$ 1,577,710	\$ 1,662,486	\$ 1,838,552	\$1,872,306	\$33,754	1.84%	(\$10,830)	\$ 1,861,476	99.4%	121.9%	\$ (1,598)	\$ 1,859,878
		\$ 1,577,710	\$1,662,486	\$1,838,552	\$1,872,306	\$33,754	1.84%	(\$10,830)	\$ 1,861,476	99.4%	101.2%	\$ (1,598)	\$ 1,859,878

Departmental \$ (5,500)
 Non-Departmental (91030) \$ 3,902
\$ (1,598)

FY24-25 General Fund Budget Overview-Other Funds

II B

Within the General Fund there are other funds that are maintained either as Audited Proprietary Funds or as Assigned Funds. These funds are adopted and appropriated by the Board of Supervisors as part of the overall General Fund.

Audited Proprietary Funds within the General Fund include: Piney River Water and Sewer Fund and the Broadband Authority Fund (not presented or discussed herein).

Piney River Water and Sewer Fund:

The County owns the portion of the water and sewer system in Piney River, which is operated by the Nelson County Service Authority. This system is typically self-sufficient. Due to multiple equipment failures and repairs within one of the pump stations over the past two years, a full replacement of that pump station has been recommended as soon as possible. A transfer of \$350,000 is included from the General Fund to the Capital Outlay line in the Piney River Water and Sewer fund for this purpose. **The FY25 Piney River Water and Sewer Fund budget is balanced at \$539,908;** an increase of \$345,000 or 177.0% from the FY24 amended budget due to the necessity of replacing the pump station. As of April 10, 2024, this system serves 206 total customers. Of this total, 5 are water service only, 101 are sewer service only, and 100 have both water and sewer services. The sewer only base rate per month is \$38.60 (\$29.60 sewer + \$9.00 grinder pump fee). Not all sewer service customers have grinder pumps. The base rate for water only customers is \$29.90 per month. The combined water and sewer base rate per month is \$68.50 (\$29.90 water + \$29.60 sewer + \$9.00 grinder pump fee). In the near future, staff recommends consideration of increasing these rates to provide for greater contingency funding for maintenance and repairs.

Delinquent accounts are subject to the County's collection policy established in 2016. Accounts considered delinquent are those 90 or more days overdue and have a balance of \$300 or more. Delinquent accountholders are sent notices and given 10 business days to return full payment to avoid legal action. Next steps for accounts remaining 90 days in arrears for which no payment plan has been established, is turn-over to the Treasurer for collection procedures. Accounts considered uncollectible by the Treasurer will have a lien filed with the Circuit Court Clerk against the property to

include 8% interest on the delinquent charges until paid in full. Piney River Water and Sewer delinquent accounts represent only 4.0% of total customer accounts in FY24.

Expenditures:

FY25 expenditures are proposed at **\$539,908**. Notable proposed increases in expenditure projections for FY25 include: Replacement of the pump station in FY25 estimated at \$350,000 and rising costs of customer grinder pump repairs and replacements as the system ages.

Revenues:

FY25 revenues are proposed at **\$539,908**, utilizing a Year Ending Balance of \$19,908 that is attributed to carry-over funds from FY24. There have been no new connection or installation fees collected in FY24 to date. Therefore, the budget projection has been reduced from \$25,000 in FY24 to \$20,000 in FY25. Collection of water and sewer service fees are anticipated to remain unchanged from FY24 and no additional transfers from the General Fund to the Piney River Water and Sewer Fund have been required for FY24.

Assigned Funds within the General Fund include: Debt Service Fund, Capital Fund, School Textbook Fund, and School Cafeteria Fund.

Debt Service Fund:

The County pays principal and interest for both County and School related debt out of the Debt Service Fund. A corresponding transfer from the General Fund to the Debt Service Fund is made at the beginning of each Fiscal Year in order to facilitate these payments. **Total School and County debt service payments for FY25 will be \$2,028,105 and total debt balances at the beginning of FY25 will be \$10,954,000.** Total Debt Service payments for FY25 are a decrease of (\$1,137,264) or -35.9% from FY24 payments. The FY25 Debt Service Fund contains Debt Service Reserve of \$5,144,591. This reserve includes an additional \$221,377 from Debt Service Fund balance as reported in the FY23 audit, retired debt of \$1,138,305 in FY24, and \$610,000 annual reserve established to increase the County's debt capacity during FY23-26 to facilitate financing future capital projects by means of this strategy.

The FY25 payments for County Debt Service total \$1,189,842, a decrease of (\$2,669) or -0.2% from FY24. This net decrease is associated with declining interest payments on current debt being slightly greater than the increase in principal payments. **County debt balances at the beginning of FY25 total \$7,670,000** and consist of debt for the 2013 and 2015 additions/renovations for the Judicial/Sheriff/Courts wing and the Circuit Court/Administration areas of the County Courthouse, the 2018 Nelson Memorial Library Expansion project, and the Larkin property Lease Revenue Bond Anticipation Note.

The FY25 payments for School Debt Service total \$838,263, a net decrease of (\$1,134,595) or -42.5% from FY24 due to retiring the VPSA loan for the Nelson Middle School construction and High School renovation projects, and a slight increase in principal payments greater than the decrease in interest payments for FY25. During FY21, the County refinanced 2012 VPSA debt for the same term but at a lower interest rate such that overall savings over the next seven (7) years would be \$185,368; approximately \$26,000-\$27,000 per year through June 2028. **School debt balance at the beginning of FY25 is \$3,284,000**, consisting of this sole VPSA loan balance.

Capital Fund:

The Capital Fund was created to segregate larger capital projects from the General Fund. It currently provides a holding place for **capital reserves of \$720,230**. Of this amount, \$300,500 has been set-aside by the Board of Supervisors for remediating the building envelope at Tye River Elementary School if needed, and \$419,730 is un-allocated.

This fund as it currently exists has been by accounting standards an "assigned" balance within the General Fund and therefore not considered when calculating unassigned General Fund Balance. Should this fund not be appropriated in FY25, these funds would become unassigned within the General Fund Balance.

School Textbook Fund and School Cafeteria Fund:

Due to unforeseen delays, no budget appropriation request has been received to date from Nelson County School Board for either the School Textbook Fund or the School Cafeteria Fund for the FY25 budget. This information will be conveyed as soon as it becomes available to the County.

PINEY RIVER WATER/SEWER FUND

EXPENDITURE SYNOPSIS - Introduced Budget

Expenditure by Dept.	FY 23-24	FY 24-25	Increase/Decrease	% Change
	Proposed Budget	Proposed Budget		
Engineering Services	\$5,000.00	\$4,000.00	-\$1,000.00	-20.00%
New Connection Installation	\$1,000.00	\$0.00	-\$1,000.00	-100.00%
Maintenance and Repairs	\$50,000.00	\$63,000.00	\$13,000.00	26.00%
Electrical Services	\$11,000.00	\$13,000.00	\$2,000.00	18.18%
Billing/Postal Services	\$5,500.00	\$6,000.00	\$500.00	9.09%
Water and Sewer	\$51,000.00	\$45,000.00	-\$6,000.00	-11.76%
Telecommunications	\$1,100.00	\$1,400.00	\$300.00	27.27%
Permit Fees	\$309.00	\$315.00	\$6.00	1.94%
Maintenance Supplies/Equipment	\$58,000.00	\$57,193.00	-\$807.00	-1.39%
Refunds	\$200.00	\$0.00	-\$200.00	-100.00%
Capital Improvements (Pump Station)	\$10,000.00	\$350,000.00	\$340,000.00	100.00%
Debt Service	\$0.00	\$0.00	\$0.00	0.00%
Reserve for Contingency	\$1,799.00	\$0.00	-\$1,799.00	-100.00%
Total	\$194,908.00	\$539,908.00	\$345,000.00	177.01%

REVENUE SYNOPSIS - Introduced Budget

Revenues	FY 23-24	FY 24-25	Increase/Decrease	% Change
	Proposed Budget	Proposed Budget		
Piney River Water/Sewer				
Fees for Water/Sewer	\$150,000.00	\$150,000.00	\$0.00	0.00%
Connection/Installation Fees	\$25,000.00	\$20,000.00	-\$5,000.00	-20.00%
Transfer from General Fund (Op)	\$0.00	\$0.00	\$0.00	-100.00%
Transfer from General Fund (Cap)	\$0.00	\$350,000.00	\$350,000.00	0.00%
Transfer from Genral Fund (Debt)	\$0.00	\$0.00	\$0.00	0.00%
Year Ending Balance	\$19,908.00	\$19,908.00	\$0.00	0.00%
Total	\$194,908.00	\$539,908.00	\$345,000.00	177.01%

DEBT SERVICE FUND

EXPENDITURE SYNOPSIS - Introduced Budget

	FY 23-24	FY 24-25		
Expenditure by Dept.	Proposed Budget	Proposed Budget	Increase/Decrease	% Change
County Debt Service				
Trustee Fees	\$0.00	\$0.00	\$0.00	0.00%
Principal (Courthouse Ph.2)	\$235,000.00	\$245,000.00	\$10,000.00	4.26%
Principal (Judicial Center)	\$435,000.00	\$455,000.00	\$20,000.00	4.60%
Principal (VRA Library)	\$0.00	\$205,000.00	\$205,000.00	100.00%
Principal (BAN - Larkin Property)	\$195,000.00	\$0.00	-\$195,000.00	0.00%
Interest (Judicial Center)	\$95,166.00	\$75,047.00	-\$20,119.00	-21.14%
Interest (Courthouse-Phase 2)	\$88,059.00	\$75,759.00	-\$12,300.00	-13.97%
Interest (Radio Project)	\$0.00	\$0.00	\$0.00	0.00%
Interest (VRA Library)	\$63,166.00	\$52,916.00	-\$10,250.00	-16.23%
Interest (BAN - Larkin Property)	\$81,120.00	\$81,120.00	\$0.00	0.00%
*Debt Service Reserve	\$3,175,950.00	\$5,144,591.00	\$1,968,641.00	100.00%
Total County Debt Service	\$4,368,461.00	\$6,334,433.00	\$1,965,972.00	45.00%
County Debt for Schools				
Principal VPSA Bonds	\$1,110,000.00	\$0.00	-\$1,110,000.00	-100.00%
Principal Lease Rev. 2002/2012/2021	\$782,000.00	\$797,000.00	\$15,000.00	1.92%
Interest VPSA Bonds	\$28,305.00	\$0.00	-\$28,305.00	-100.00%
Interest Lease Rev. 2002/2012/2021	\$52,553.00	\$41,263.00	-\$11,290.00	-21.48%
Total County Debt for Schools	\$1,972,858.00	\$838,263.00	-\$1,134,595.00	-57.51%
Total Debt Service	\$6,341,318.00	\$7,172,696.00	\$831,377.00	13.11%

*DS Reserve = \$3,175,950 + \$221,377 Fund Balance + \$1,138,305 FY25 Retired Debt - \$1,041 DS Payments + \$610,000 added DS reserve

REVENUE SYNOPSIS - Introduced Budget

	FY 23-24	FY 24-25		
Revenues	Proposed Budget	Proposed Budget	Increase/Decrease	% Change
Transfers from General Fund	\$3,325,284.00	\$3,935,284.00	\$610,000.00	18.34%
Transfers from Capital Fund	\$0.00	\$0.00	\$0.00	0.00%
Total Transfers	\$3,325,284.00	\$3,935,284.00	\$610,000.00	18.34%
Year Ending Balance	\$3,016,034.00	\$3,237,412.00	\$221,377.00	0.00%
Total	\$6,341,318.00	\$7,172,696.00	\$831,377.00	13.11%

CAPITAL FUND

EXPENDITURE SYNOPSIS- Introduced Budget

	FY 23-24	FY 24-25		
Expenditure by Dept.	<u>Proposed Budget</u>	<u>Proposed Budget</u>	Increase/Decrease	% Change
Capital Projects				
Capital Reserve (School)	\$300,500.00	\$300,500.00	\$0.00	0.00%
Capital Reserve (Unallocated)	\$404,751.00	\$419,730.00	\$14,979.00	3.70%
Total	\$705,251.00	\$720,230.00	\$14,979.00	2.12%

REVENUE SYNOPSIS - Introduced Budget

	FY 23-24	FY 24-25		
Revenues	<u>Proposed Budget</u>	<u>Proposed Budget</u>	Increase/Decrease	% Change
Capital Projects				
Interest on Investments	\$0.00	\$0.00	\$0.00	0.00%
Bond Proceeds	\$0.00	\$0.00	\$0.00	0.00%
VPSA Refunding Proceeds	\$0.00	\$0.00	\$0.00	0.00%
Transfer from General Fund	\$0.00	\$0.00	\$0.00	0.00%
Year Ending Balance	\$705,251.00	\$720,230.00	\$14,979.00	2.12%
Total	\$705,251.00	\$720,230.00	\$14,979.00	2.12%

The Capital Fund as it currently exists has been by accounting standards an "assigned" balance within the General Fund and therefore not considered when calculating unassigned General Fund Balance. Should this fund not be appropriated in FY25, these funds would become unassigned within the General Fund Balance. The \$300,500 in School Capital Reserve was set aside in case its use for remediating the building envelope at Tye River Elementary School became necessary. Additional fund balance of \$14,979.00 reported in the FY23 audit is included in the FY25 total Unallocated Capital Reserve of \$419,730.00 within the fund.

April 11, 2024 Public Hearing

**Proposed Increase in Real Property
Tax Rate
(Real Estate & Mobile Homes)**

State Code Authorization & Compliance

Pursuant to State Code §58.1-3001 and §58.1-3007

- ▶ The Board of Supervisors authorized the public hearing on the proposed Real Property Tax increase at their **March 22, 2024** Budget Work Session.
- ▶ The Public Hearing Notice was published in the **April 4, 2024** edition of the NC Times providing the 7 days notice required by State Code §58.1-3007

§ 58.1-3007. Notice prior to increase of local tax levy; hearing.

*Before any local tax levy shall be increased in any county, city, town, or district, such proposed increase shall be published in a newspaper having general circulation in the locality affected **at least seven days before the increased levy is made** and the citizens of the locality shall be given an opportunity to appear before, and be heard by, the local governing body on the subject of such increase.*

**LEGAL NOTICE
NOTICE OF PUBLIC HEARING
NELSON COUNTY BOARD OF SUPERVISORS
INCREASE IN REAL PROPERTY RATE**

Pursuant to Virginia State Code §58.1-3001 and §58.1-3007, a public hearing will be held by the Nelson County Board of Supervisors in order to receive public comment on the proposed 2024 Real Property tax rate effective January 1, 2024. The public hearing will be held on **Thursday, April 11, 2024 at 7:00 p.m.** in the General District Courtroom on the third floor of the Nelson County Courthouse located at 84 Courthouse Square, Lovingson, VA 22949.

The following is the current (2023) Real Property tax rate and the proposed (2024) Real Property tax rate to be levied per \$100 of assessed value. The proposed Real Property tax rate increase of one (1) cent is anticipated to generate approximately **\$321,707** in revenue.

Real Property Tax Rates

<u>Current (2023)</u>	<u>Proposed (2024)</u>
\$0.65	\$0.66

BY AUTHORITY OF NELSON COUNTY BOARD OF SUPERVISORS

Tax Levy Examples At The Proposed Rate Increase

Assessed Real Property Value	Annual Tax Levy at \$0.65/\$100 Value	Annual Tax Levy at \$0.66/\$100 Value	Annual \$ Increase
\$50,000	\$325	\$330	\$5
\$150,000	\$975	\$990	\$15
\$300,000	\$1,950	\$1,980	\$30
\$500,000	\$3,250	\$3,300	\$50
\$1,000,000	\$6,500	\$6,600	\$100

Next Steps

- ▶ Conduct the public hearing to receive citizen input on the proposed Real Property Tax Rate Increase (Real Estate and Mobile Homes)
- ▶ Obtain Input from Staff if desired
- ▶ Action to Consider:
 - ▶ Defer action to a future meeting date prior to April 30th (COR Deadline)
 - ▶ Consider action to approve or disapprove the tax rate increase to \$0.66 by motion, second, and vote
 - ▶ If action is taken, approve **Resolution R2024-32** Establishment of 2024 Tax Rates inclusive of the approved Real Property Tax and Mobile Home Tax rates (either \$0.65 or \$0.66), the Tangible Personal Property Rate of \$2.79/\$100, and Machinery & Tools Tax of \$1.25/\$100

Resolution R2024-32

RESOLUTION R2024-32

NELSON COUNTY BOARD OF SUPERVISORS

ESTABLISHMENT OF 2024 TAX RATES

RESOLVED, by the Nelson County Board of Supervisors, pursuant to and in accordance with Section 58.1-3001 of the Code of Virginia, 1950, that the tax rate of levy applicable to all property subject to local taxation, inclusive of public service corporation property, shall remain effective until otherwise re-established by said Board of Supervisors and is levied per \$100 of assessed value as follows:

Real Property Tax	\$ ____
Tangible Personal Property	\$2.79
Machinery & Tools Tax	\$1.25
Mobile Home Tax	\$ ____

Approved: _____

Attest: _____, Clerk

Nelson County Board of Supervisors

§ 58.1-3001. When boards of supervisors to fix and order county and district taxes; funds not available, allocated, etc., until appropriated

The governing body of each county shall, at its regular meeting in the month of January in each year, or as soon thereafter as practicable not later than a regular or called meeting in June, fix the amount of the county and district taxes for the current year. Any such governing body may provide that if any taxpayer owns tangible personal property of such small value that the local levies thereon for the year result in a tax of less than fifteen dollars, such tax may be collected as provided by ordinance or such property may be omitted from the personal property book and no assessment made thereon.

The imposition of taxes or the collection of such taxes shall not constitute an appropriation nor an obligation or duty to appropriate any funds for any purpose, expenditure or contemplated expenditure. No part of the funds raised by the general county taxes shall be considered available, allocated or expended for any purpose until there has been an appropriation of funds for that expenditure or purpose by the governing body either annually, semiannually, quarterly, or monthly. There shall be no mandatory duty upon the governing body of any county to appropriate any funds raised by general county taxes except to pay the principal and interest on bonds and other legal obligations of the county or district and to pay obligations of the county or its agencies and departments arising under contracts executed or approved by the governing body, unless otherwise specifically provided by statute. Any funds collected and not expended in any fiscal year shall be carried over to the succeeding fiscal years and shall be available for appropriation for any governmental purposes in those years.

Code 1950, § 58-839; 1950, p. 416; 1952, c. 423; 1958, c. 35; 1959, Ex. Sess., c. 52; 1984, c. 675; 1988, c. 430; 1989, c. 81; 1994, c. [252](#).

The chapters of the acts of assembly referenced in the historical citation at the end of this section(s) may not constitute a comprehensive list of such chapters and may exclude chapters whose provisions have expired.

Code of Virginia
Title 58.1. Taxation
Subtitle III. Local Taxes
Chapter 30. General Provisions

§ 58.1-3007. Notice prior to increase of local tax levy; hearing

Before any local tax levy shall be increased in any county, city, town, or district, such proposed increase shall be published in a newspaper having general circulation in the locality affected at least seven days before the increased levy is made and the citizens of the locality shall be given an opportunity to appear before, and be heard by, the local governing body on the subject of such increase.

Code 1950, §§ 58-846.1, 58-851; 1954, c. 465; 1959, Ex. Sess., c. 52; 1966, c. 231; 1970, c. 325; 1975, cc. 47, 48, 541; 1976, c. 567; 1979, c. 576; 1981, c. 143; 1984, c. 675.

The chapters of the acts of assembly referenced in the historical citation at the end of this section(s) may not constitute a comprehensive list of such chapters and may exclude chapters whose provisions have expired.

LEGAL NOTICE
NOTICE OF PUBLIC HEARING
NELSON COUNTY BOARD OF SUPERVISORS
INCREASE IN REAL PROPERTY RATE

Pursuant to Virginia State Code §58.1-3001 and §58.1-3007, a public hearing will be held by the Nelson County Board of Supervisors in order to receive public comment on the proposed 2024 Real Property tax rate effective January 1, 2024. The public hearing will be held on **Thursday, April 11, 2024 at 7:00 p.m.** in the General District Courtroom on the third floor of the Nelson County Courthouse located at 84 Courthouse Square, Lovingson, VA 22949.

The following is the current (2023) Real Property tax rate and the proposed (2024) Real Property tax rate to be levied per \$100 of assessed value. The proposed Real Property tax rate increase of one (1) cent is anticipated to generate approximately \$321,707 in revenue.

Real Property Tax Rates

<u>Current (2023)</u>	<u>Proposed (2024)</u>
\$0.65	\$0.66

BY AUTHORITY OF NELSON COUNTY BOARD OF SUPERVISORS



BOARD OF SUPERVISORS

THOMAS D. HARVEY
North District

ERNIE Q. REED
Central District

JESSE N. RUTHERFORD
East District

J. DAVID PARR
West District

DR. JESSICA LIGON
South District

CANDICE W. MCGARRY
County Administrator

AMANDA B. SPIVEY
Administrative Assistant/
Deputy Clerk

LINDA K. STATON
Director of Finance and
Human Resources

**RESOLUTION R2024-32
NELSON COUNTY BOARD OF SUPERVISORS
ESTABLISHMENT OF 2024 TAX RATES**

RESOLVED, by the Nelson County Board of Supervisors, pursuant to and in accordance with Section 58.1-3001 of the Code of Virginia, 1950, that the tax rate of levy applicable to all property subject to local taxation, inclusive of public service corporation property, shall remain effective until otherwise re-established by said Board of Supervisors and is levied per \$100 of assessed value as follows:

Real Property Tax	\$ _____
Tangible Personal Property	\$2.79
Machinery & Tools Tax	\$1.25
Mobile Home Tax	\$ _____

Approved: _____

Attest: _____, Clerk
Nelson County Board of Supervisors

Establishment of 2024 Personal
Property Tax Relief – PPTRA %
Discount

State Code Authorization

Pursuant to State Code §58.1-3524:

For tax year 2006 and thereafter, localities will be reimbursed by the State for providing the required tangible personal property tax relief as set forth in this code section. In 2006, \$950 Million in tax relief was divvied up between the County's, City's, and Towns in the Commonwealth based upon their pro rata share of their actual payments for tax year 2005 as compared to the actual payments to ALL County's, City's, and Towns in 2005. It was also established that this amount would be the same for each subsequent tax year.

At that time, the annual amount of tangible personal property tax relief provided to the County by the State was determined to be \$1,708,030. State Code mandates that a tax relief rate for qualifying vehicles be annually established in order to receive this tax relief reimbursement from the State.

Therefore, pursuant to State Code §58.1-3524 (C), proposed **Resolution R2024-33** 2024 Personal Property Tax Relief, establishes the percentage reduction in rate used for distribution of the County's Personal Property Tax Relief amount of \$1,708,030 for qualifying vehicles under the statute.

The 2023 tax year % relief is 39%. The County's financial system calculates this percentage given the amount of current tax revenue expected and the qualifying vehicles as categorized by the Commissioner of Revenue within the system. At the beginning of tax year 2023, a personal property tax relief percentage of 39% distributed approximately \$1,534,747 of the \$1,708,030 in tax relief received from the State; which left \$173,283 for distribution throughout the fiscal year.

Distribution of PPTRA

Per State Code §58.1-3524:

- ▶ Qualified vehicles with an assessed value of \$1,000 or less will be eligible for 100% tax relief;
- ▶ Qualified vehicles with an assessed value of \$1,001 to \$20,000 will be eligible for % tax relief;
- ▶ Qualified vehicles with an assessed value of \$20,001 or more shall be eligible to receive % tax relief only on the first \$20,000 of assessed value; and
- ▶ All other vehicles which do not meet the definition of “qualifying” (business use vehicle, farm use vehicle, motor homes, etc.) will not be eligible for any form of tax relief under this program.

2024 PPTRA Distributions at Other % Relief Rates

Note: Each 1% increase distributes \$38,417 in relief

<u>% PPTRA Relief</u>	<u>PPTRA Tax Relief Distributed</u>	<u>\$ PPTRA for Fiscal Year Adj.</u>	<u>Local Funds Utilized</u>
39%	\$1,534,747.00	\$173,283.00	0
40%	\$1,573,164.00	\$134,866.00	0
41%	\$1,611,581.00	\$96,449.00	0
42%	\$1,649,998.00	\$58,032.00	0
43%	\$1,688,415.00	\$19,615.00	0
44%	\$1,726,832.00	\$(18,802.00)	\$18,802.00
47%	\$1,842,083.00	\$(134,053.00)	\$134,053.00
50%	\$1,957,334.00	\$(249,304.00)	\$249,304.00

Next Steps

- ▶ Obtain Input from Staff if desired
- ▶ Action to Consider:
 - ▶ Defer action until all 2024 tax rates are set; prior to April 30th (COR Deadline) - The 2024 % PPTRA needs to be set along with the Personal Property Tax Rate
 - ▶ Consider action or come to a consensus on the 2024 % PPTRA relief to be used; and
 - ▶ Approve **Resolution R2024-33** that officially sets the 2024 % PPTRA relief for the Commissioner of Revenue to use when generating the 2024 Personal Property Tax levy book
 - ▶ Should the Board approve a % PPTRA that requires local funding, staff direction would be needed on the source of those funds.

Resolution R2024-33

2024 PERSONAL PROPERTY TAX RELIEF

RESOLUTION R2024-33 NELSON COUNTY BOARD OF SUPERVISORS 2024 PERSONAL PROPERTY TAX RELIEF

WHEREAS, the Personal Property Tax Relief Act of 1998, Va. Code § 58.1-3524 has been substantially modified by the enactment of Chapter 1 of the Acts of Assembly, 2004 Special Session I (Senate Bill 5005), and the provisions of Item 503 of Chapter 951 of the 2005 Acts of Assembly; and

WHEREAS, the Nelson County Board of Supervisors has adopted an Ordinance for Implementation of the Personal Property Tax Relief Act, Chapter 11, Article X, of the County Code of Nelson County, which specifies that the rate for allocation of relief among taxpayers be established annually by resolution as part of the adopted budget for the County.

NOW THEREFORE BE IT RESOLVED that the Nelson County Board of Supervisors does hereby authorize tax year 2024 personal property tax relief rates for qualifying vehicles as follows:

- Qualified vehicles with an assessed value of \$1,000 or less will be eligible for 100% tax relief;
- Qualified vehicles with an assessed value of \$1,001 to \$20,000 will be eligible for % tax relief;
- Qualified vehicles with an assessed value of \$20,001 or more shall be eligible to receive % tax relief only on the first \$20,000 of assessed value; and
- All other vehicles which do not meet the definition of “qualifying” (business use vehicle, farm use vehicle, motor homes, etc.) will not be eligible for any form of tax relief under this program.

BE IT FINALLY RESOLVED that the personal property tax relief rates for qualifying vehicles hereby established shall be effective January 1, 2024 through December 31, 2024.



BOARD OF SUPERVISORS

THOMAS D. HARVEY
North District

ERNIE Q. REED
Central District

JESSE N. RUTHERFORD
East District

J. DAVID PARR
West District

DR. JESSICA LIGON
South District

CANDICE W. MCGARRY
County Administrator

AMANDA B. SPIVEY
Administrative Assistant/
Deputy Clerk

LINDA K. STATON
Director of Finance and
Human Resources

**RESOLUTION R2024-33
NELSON COUNTY BOARD OF SUPERVISORS
2024 PERSONAL PROPERTY TAX RELIEF**

WHEREAS, the Personal Property Tax Relief Act of 1998, Va. Code § 58.1-3524 has been substantially modified by the enactment of Chapter 1 of the Acts of Assembly, 2004 Special Session I (Senate Bill 5005), and the provisions of Item 503 of Chapter 951 of the 2005 Acts of Assembly; and

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- Qualified vehicles with an assessed value of \$1,001 to \$20,000 will be eligible for % tax relief;
- Qualified vehicles with an assessed value of \$20,001 or more shall be eligible to receive % tax relief only on the first \$20,000 of assessed value; and
- All other vehicles which do not meet the definition of “qualifying” (business use vehicle, farm use vehicle, motor homes, etc.) will not be eligible for any form of tax relief under this program.

BE IT FINALLY RESOLVED that the personal property tax relief rates for qualifying vehicles hereby established shall be effective January 1, 2024 through December 31, 2024.

Approved: _____

Attest: _____, Clerk
Nelson County Board of Supervisors

§ 58.1-3524. Tangible personal property tax relief; local tax rates on vehicles qualifying for tangible personal property tax relief

A. For tax year 2006 and all tax years thereafter, counties, cities, and towns shall be reimbursed by the Commonwealth for providing the required tangible personal property tax relief as set forth herein.

B. For tax year 2006 and all tax years thereafter, the Commonwealth shall pay a total of \$950 million for each such tax year in reimbursements to localities for providing the required tangible personal property tax relief on qualifying vehicles in subsection C. No other amount shall be paid to counties, cities, and towns for providing tangible personal property tax relief on qualifying vehicles. Each county's, city's, or town's share of the \$950 million for each such tax year shall be determined pro rata based upon the actual payments to such county, city, or town pursuant to this chapter for tax year 2005 as compared to the actual payments to all counties, cities, and towns pursuant to this chapter for tax year 2005, as certified in writing by the Auditor of Public Accounts no later than March 1, 2006, to the Governor and to the chairmen of the Senate Committee on Finance and Appropriations and the House Committee on Appropriations. The amount reimbursed to a particular county, city, or town for tax year 2006 for providing tangible personal property tax relief shall be the same amount reimbursed to such county, city, or town for each subsequent tax year.

The reimbursement to each county, city, or town for tax year 2006 shall be paid by the Commonwealth over the 12-month period beginning with the month of July 2006 and ending with the month of June 2007, as provided in the general appropriation act. For all tax years subsequent to tax year 2006, reimbursements shall be paid over the same 12-month period. All reimbursement payments shall be made by check issued by the State Treasurer to the respective treasurer of the county, city, or town on warrant of the Comptroller.

C. For tax year 2006 and all tax years thereafter, each county, city, or town that will receive a reimbursement from the Commonwealth pursuant to subsection B shall provide tangible personal property tax relief on qualifying vehicles by reducing its local tax rate on qualifying vehicles as follows:

1. The local governing body of each county, city, or town shall fix or establish its tangible personal property tax rate for its general class of tangible personal property, which rate shall also be applied to that portion of the value of each qualifying vehicle that is in excess of \$20,000.

2. After fixing or establishing its tangible personal property tax rate for its general class of tangible personal property, the local governing body of the county, city, or town shall fix or establish one or more reduced tax rates (lower than the rate applied to the general class of tangible personal property) that shall be applied solely to that portion of the value of each qualifying vehicle that is not in excess of \$20,000. No other tangible personal property tax rate shall be applied to that portion of the value of each qualifying vehicle that is not in excess of \$20,000. Such reduced tax rate or rates shall be set at an effective tax rate or rates such that (i) the revenue to be received from such reduced tax rate or rates on that portion of the value of

qualifying vehicles not in excess of \$20,000 plus (ii) the revenue to be received on that portion of the value of qualifying vehicles in excess of \$20,000 plus (iii) the Commonwealth's reimbursement is approximately equal to the total revenue that would have been received by the county, city, or town from its tangible personal property tax had the tax rate for its general class of tangible personal property been applied to 100 percent of the value of all qualifying vehicles.

3. Notwithstanding the provisions of subdivisions 1 and 2, beginning with tax year 2016, each county, city, and town that receives reimbursement shall ensure that the reimbursement pays for all of the tax attributable to the first \$20,000 of value on each qualifying vehicle leased by an active duty member of the United States military, his spouse, or both, pursuant to a contract requiring him, his spouse, or both to pay the tangible personal property tax on such vehicle. The provisions of this subdivision apply only to a vehicle that would not be taxed in Virginia if the vehicle were owned by such military member, his spouse, or both.

D. On or before the date the certified personal property tax book is required by § 58.1-3118 to be provided to the treasurer, the commissioner of the revenue shall identify each qualifying vehicle and its value to the treasurer of the locality.

E. The provisions of this section are mandatory for any county, city, or town that will receive a reimbursement pursuant to subsection B.

1998, Sp. Sess. I, c. 2;2004, Sp. Sess. I, c. 1;2015, c. 266.

The chapters of the acts of assembly referenced in the historical citation at the end of this section(s) may not constitute a comprehensive list of such chapters and may exclude chapters whose provisions have expired.



VIRGINIA OPIOID ABATEMENT AUTHORITY APPLICATION FOR COOPERATIVE PROJECTS INVOLVING CITIES AND COUNTIES

701 East Franklin Street, Suite 803, Richmond, Virginia 23219 | 804-500-1810 | info@voaa.us | www.voaa.us

1. Contact Information

This application is for cooperative projects consisting of a cooperative partnership between at least two cities and/or counties within the same [Department of Behavioral Health and Developmental Services \(DBHDS\)](#) region.

Complete this table for all cities and/or counties involved in the cooperative partnership.

Name of City/County	Contact Person	Title	Phone #	Email



2. Fiscal Agent

a. One of the participating cities or counties must serve as the fiscal agent for the cooperative project. The fiscal agent will be responsible for ensuring compliance with both financial and programmatic reporting requirements on behalf of the cooperative partnership.

b. City/County Serving as Fiscal Agent _____ city county

c. Physical address: _____

d. Mailing address: _____
(if different than physical address)

e. Contact Person for fiscal agent:

i. Name: _____

ii. Job Title: _____

iii. Office Phone: _____ Cell Phone: _____

iv. Email: _____

3. Agreements

a. Attach a copy of the cooperative partnership agreement between the participating cities and/or counties for the project. The agreement should also designate the city or county selected as fiscal agent for the cooperative project. A SAMPLE agreement is available [here](#). This agreement is needed to apply.

i. If any participating city and/or county elects to allocate a portion of its Direct Distributions and/or Individual Distributions from the OAA to this regional project, the [Cooperative Partnership Agreement](#) should clearly document the commitment separately for each fund and the amount.

ii. If the project is selected for an award, the partnership will then need to complete an Operational Agreement (sample [agreement](#) and [exhibit](#)) that details how the partnership and the fiscal agent will implement and manage the project. This agreement is only needed if the project is awarded.

4. Signature

Signature section must be completed by a person designated with signatory authority for the fiscal agent. *“I swear or affirm that all information contained in and attached to this application is true to the best of my knowledge and that I agree that any awards resulting from this application will follow the OAA’s established terms & conditions.”*

Signature _____

Print Name _____

Title _____

Date _____



5. Project Proposal

Complete the information below for the project the cooperative partnership is requesting to be funded.

a. Is this project:

A new effort for the participating cities/counties.

A proposed supplement or enhancement to a project or effort that is already in place.

How long has the project existed? _____

A combination of enhancing an existing project/effort with new components.

How long has the project existed? _____

b. Provide a brief narrative description of the proposed project including the requested term (1-5 years).

c. What is the strategy for long-term sustainability once OAA funds are reduced or no longer available?



d. What is the total cost of the proposed project? _____

e. What is the total amount of cooperative project funds requested from the OAA (not including any matching funds)? _____

Should match amount as stated in Budget Workbook (Cell E60)

f. Provide the amount of matching funds pledged toward the project:

Type of Match	Yes/No	Total Match from all Partners
Direct Distribution		
General Fund		
Individual Distribution		
“Gold Standard Incentive”		
Other		

If other, list the source and amount from each source:

Source	Amount

g. How was the need determined and how does that need relate to abatement?



- h. Briefly describe the organization(s), including any sub-recipients or contractors (if known) that will be involved in this project. Attach any contracts and/or memoranda of understanding/agreement. If not fully executed, a draft or a narrative describing the scope of services may suffice.

Name of Organization	Amount of Funding	Description of Role	Entity Type

- i. Is there a specific group of individuals this project is designed to reach, and how many individuals are expected to participate per year?



j. Does this project meet any of the following classifications:

Classification	Yes/No	Document Attached	Description or Link
Evidence Based		<input type="checkbox"/>	
Evidence Informed		<input type="checkbox"/>	
Certified or Credentialed by a State/Federal Government Agency, or Other Organization/Non-Profit		<input type="checkbox"/>	
Received Award(s) and/or Recognition(s)		<input type="checkbox"/>	
Organization with an established record of success		<input type="checkbox"/>	

k. Does this project have components other than opioid-related abatement as defined?

No, it is 100% related to opioid treatment

Yes, there are other substances involved

If yes, what is the approximate percentage of the project that covers opioid-related abatement (i.e., 20% of the patients who seek services have opioid-related disorders)?



- I. Complete and attach the [Budget Workbook](#) that minimally includes FY2025 with line-item details for the project. If carry-over of OAA funds from FY2025 to FY2026 is expected, include this in the workbook. If there is intention to renew the funding (maximum of 4 renewals), include the projected budget for each subsequent fiscal year. Note: renewals are at the discretion of the OAA.
 - i. If a city or county in the cooperative partnership is allocating any of its Direct Distributions and/or any of its Individual Distributions from the OAA to this cooperative project, include line items for each as funding sources for the project.
 - ii. Provide a budget narrative for the funding strategy of this project.

- m. Complete and attach the [Project Timeline Workbook](#) for the project minimally for FY2025. If there is intention to renew the funding (maximum of 4 renewals), complete the timeline for each subsequent fiscal year.
- n. Complete and attach the [Performance Measurement Workbook](#) for the project minimally for FY2025. If there is intention to renew the funding (maximum of 4 renewals), include the complete the performance measures for each subsequent fiscal year.
- o. *(Optional)* Attach any additional narrative materials explaining the project, along with any research, data, plans, letters of support, articles, or other items that may assist the OAA Board of Directors in making an award decision for this project.