

December 9, 2024

To: Board of Supervisors
From: C. McGarry
Re: County Administrator's Report for December 10, 2024 Board Meeting

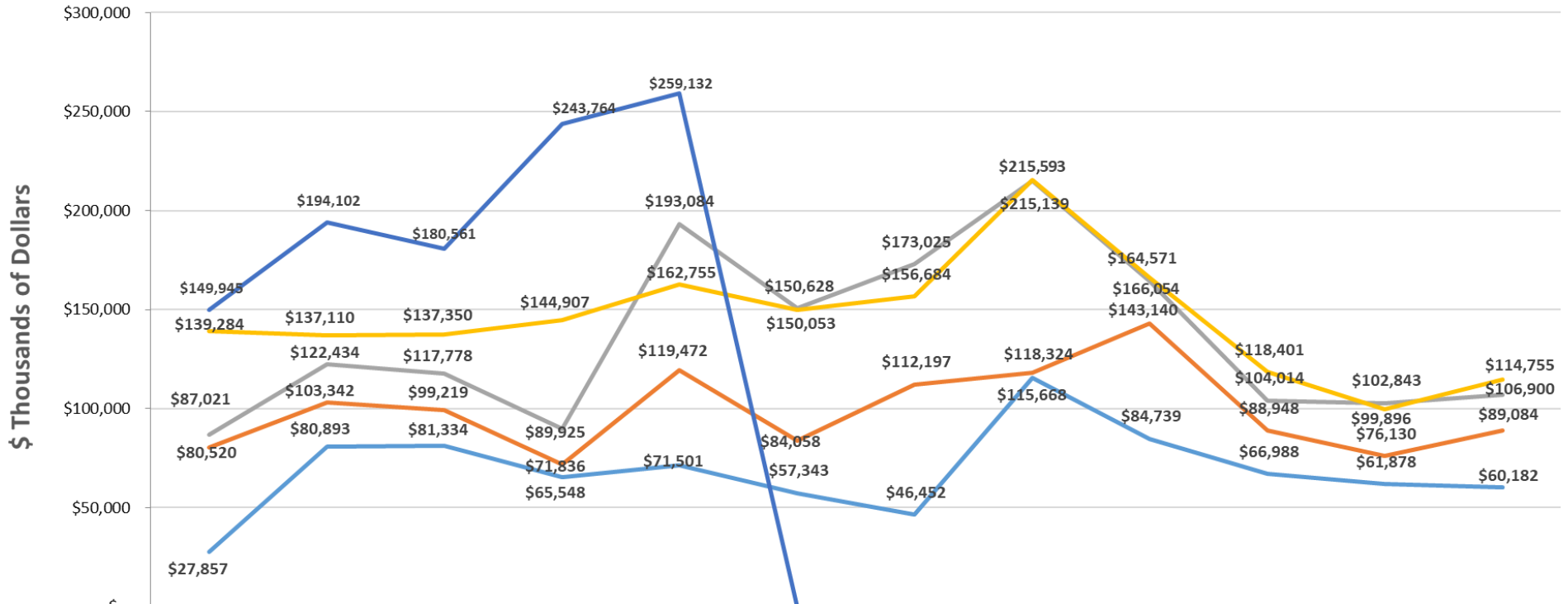
- A. DSS Building:** An underground storage tank at the building site is slated for removal by the current owner on December 13, 2024 and closing on the property purchase will follow. Barring any unforeseen circumstances, Staff expects to schedule the Board's acceptance of conveyance of the property for the January/February regular Board of Supervisors meeting.
- B. Region 2000 Solid Waste Authority:** The Region 2000 landfill expansion Rezoning and Special Use permit application was considered by the Campbell County Planning Commission on December 2, 2024. While the Planning Commission closed the meeting noting that their action will be deferred for forty-five (45) days to allow for a joint meeting between their Planning Commission and Board of Supervisors; they have now scheduled a special called meeting for Thursday, December 12th to discuss this matter. A closed session is scheduled later in our meeting to receive legal advice regarding the Region 2000 litigation.
- C. County Facility Maintenance – Please see departmental reports**
- **Commonwealth Attorney Office Door:** Coordination with the Commonwealth's Attorney and staff is ongoing to find an acceptable accessibility and security solution. A letter from D. Rutherford regarding the space and security needs of his office will be discussed under Correspondence.
 - **Animal Shelter Ceiling Repair and Animal Shelter Drain and Kennel repair:** These items have been submitted by the Animal Control Department as an FY26 CIP item for the Board's consideration during the FY26 budget work sessions.
- D. FY26 Budget:** Staff is collecting and entering submitted departmental budget data with a draft preliminary budget calendar forthcoming. It is the goal of staff to begin work sessions in late January, with the review of FY26 CIP requests to be considered as we are building the General Fund budget. A challenge in budgeting FY26 Real Estate revenues will be estimating Calendar Year 2025 real estate values and Calendar Year 2026 (including reassessment values) because FY26 will be based upon ½ of CY 2025 and ½ of CY 2026.
- E. 2026 Reassessment:** A report from Gary Eanes, Professional Assessor for the County's 2026 reassessment is scheduled to report on their activities to date at the January Board meeting.
- F. Larkin Water Capacity Follow Up Proposal (CHA): Update is pending.** Staff is actively following up on this, however, unfortunately, Mr. Steele and I have not yet been able to connect.
- G. Renaissance Ridge Development:** The RR development plan was considered by the Planning Commission at their November 20, 2024 meeting, where it was reviewed and determined to be in general consistency with the Wintergreen Master Plan pursuant to the Code of Nelson county Article 7, Section 7-3-1. The RR development plan does not require Board of Supervisors review or approval pursuant to the Code of Nelson County Article 7, Section 7-2-3, because there is no alteration in the land use associated with this development in the Wintergreen Master Plan that would require the Board's approval.
- H. FY25 Q1 Revenue:** Staff is working with EMS/MC, our transport billing company and ESO, the software company used to transmit patient care records, to capture several previous months of transport billing data that was not transmitted/received for billing. This revenue is expected to greatly improve once the backlog of transports work their way through the billing process. As an additional quality control measure going forward, two field Supervisors with NEMS and Rockfish Volunteer Fire and Rescue now have the ability to review transport data within the EMS/MC system to confirm that this data is being captured for billing and more quickly identify any issues needing resolution.
- I. Meals and Lodging Tax Collection & Lodging Entity Tracking: See Attached Charts**

November 2024 Collection – December 10, 2024 BOS Report

Transient Occupancy Tax Collection - Monthly Trend By Fiscal Year

*Amounts Shown Reflect Payments for Prior Month(s) Tax Levy

** TOT Tax Rate Changed from 5% to 7% Effective July 1, 2024



	July	August	September	October	November	December	January	February	March	April	May	June
— FY 20/21	\$27,857	\$80,893	\$81,334	\$65,548	\$71,501	\$57,343	\$46,452	\$115,668	\$84,739	\$66,988	\$61,878	\$60,182
— FY 21/22	\$80,520	\$103,342	\$99,219	\$71,836	\$119,472	\$84,058	\$112,197	\$118,324	\$143,140	\$88,948	\$76,130	\$89,084
— FY 22/23	\$87,021	\$122,434	\$117,778	\$89,925	\$193,084	\$150,628	\$173,025	\$215,139	\$164,571	\$104,014	\$102,843	\$106,900
— FY 23/24	\$139,284	\$137,110	\$137,350	\$144,907	\$162,755	\$150,053	\$156,684	\$215,593	\$166,054	\$118,401	\$99,896	\$114,755
— FY 24/25	\$149,945	\$194,102	\$180,561	\$243,764	\$259,132							

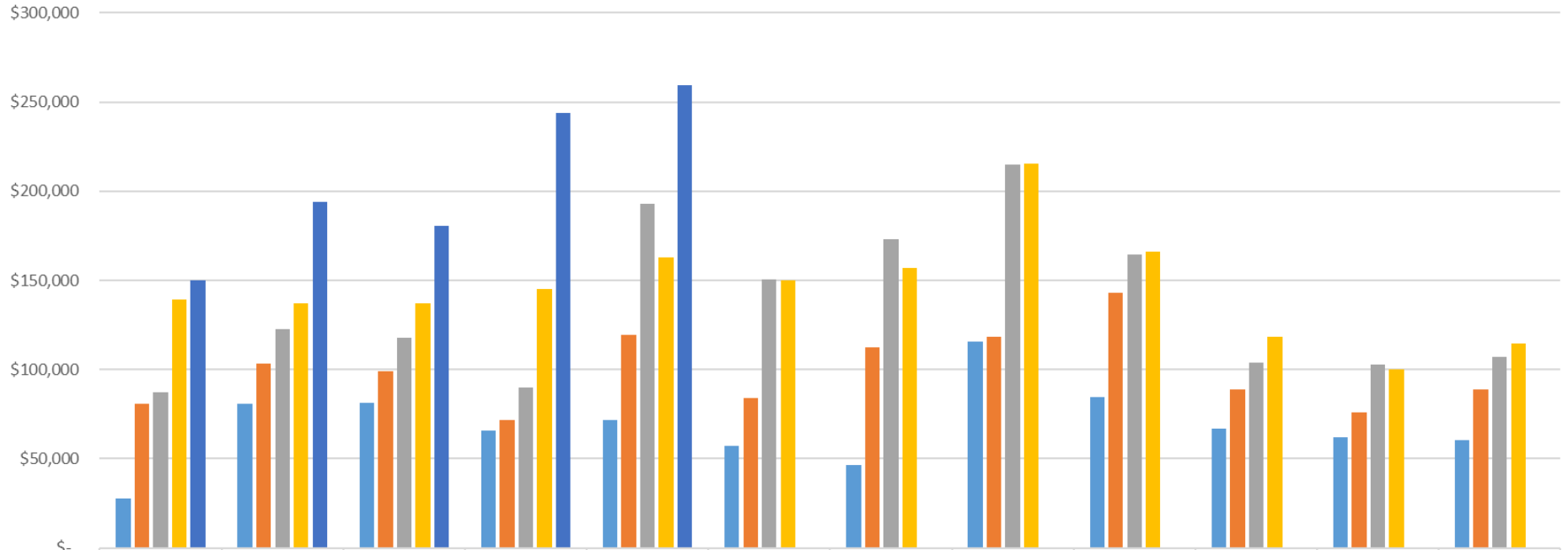
— FY 20/21 — FY 21/22 — FY 22/23 — FY 23/24 — FY 24/25

November 2024 Collection – December 10, 2024 BOS Report

Transient Occupancy Tax Collection by Month and Fiscal Year

*Amounts Shown Reflect Payments for Prior Month(s) Tax Levy

** TOT Tax Rate Changed from 5% to 7% Effective July 1, 2024



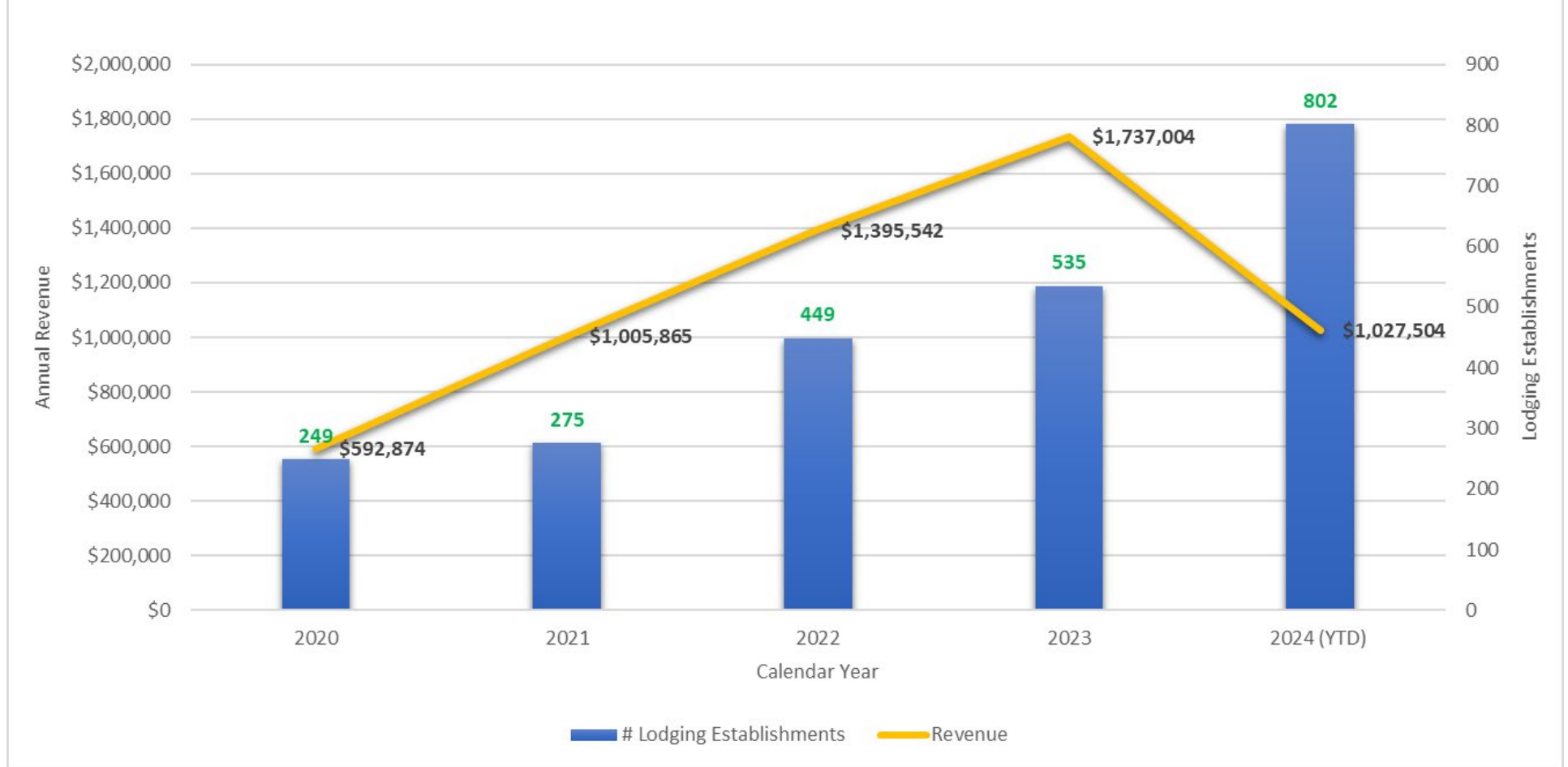
	July	August	September	October	November	December	January	February	March	April	May	June
■ FY 20/21	\$27,857	\$80,893	\$81,334	\$65,548	\$71,501	\$57,343	\$46,452	\$115,668	\$84,739	\$66,988	\$61,878	\$60,182
■ FY 21/22	\$80,520	\$103,342	\$99,219	\$71,836	\$119,472	\$84,058	\$112,197	\$118,324	\$143,140	\$88,948	\$76,130	\$89,084
■ FY 22/23	\$87,021	\$122,434	\$117,778	\$89,925	\$193,084	\$150,628	\$173,025	\$215,139	\$164,571	\$104,014	\$102,843	\$106,900
■ FY 23/24	\$139,284	\$137,110	\$137,350	\$144,907	\$162,755	\$150,053	\$156,684	\$215,593	\$166,054	\$118,401	\$99,896	\$114,755
■ FY 24/25	\$149,945	\$194,102	\$180,561	\$243,764	\$259,132							

■ FY 20/21
 ■ FY 21/22
 ■ FY 22/23
 ■ FY 23/24
 ■ FY 24/25

November 2024 Collection – December 10, 2024 BOS Report

*Lodging Establishments/Revenue - Calendar Year

** TOT Tax Rate Changed from 5% to 7% Effective July 1, 2024

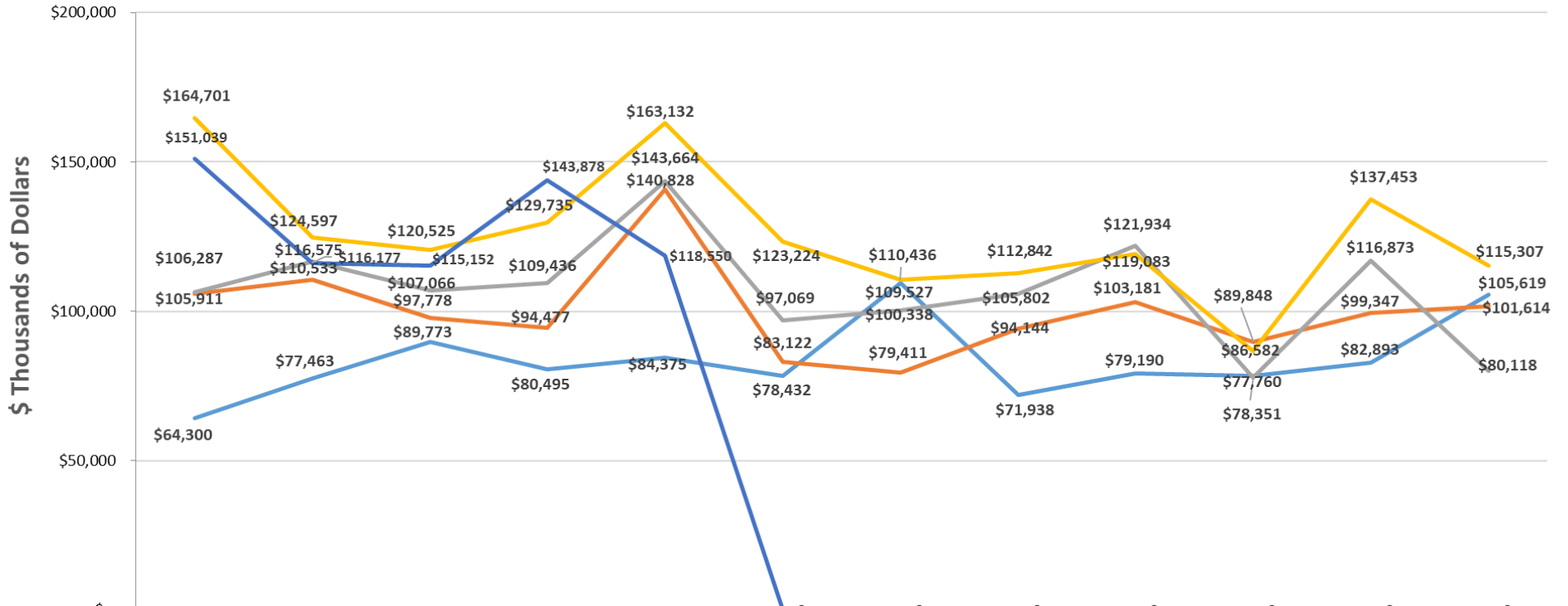


*Lodging Establishments is the number of businesses who are registered with the Commissioner of the Revenue for lodging in Nelson County. The number includes businesses who may have multiple properties who remit for all units with one payment. Some businesses remit their taxes quarterly, and due to their start date, may not be on a January-March-June-September schedule. Many businesses utilize services such as AirBnB who remit on their behalf and by State Code, these revenues are only to be disclosed in aggregate; no personal information can be shared (55.1-1209).

November 2024 Collection – December 10, 2024 BOS Report

Meals Tax Collection - Monthly Trend By Fiscal Year

*Amounts Shown Reflect Payments for Prior Month(s) Tax Levy



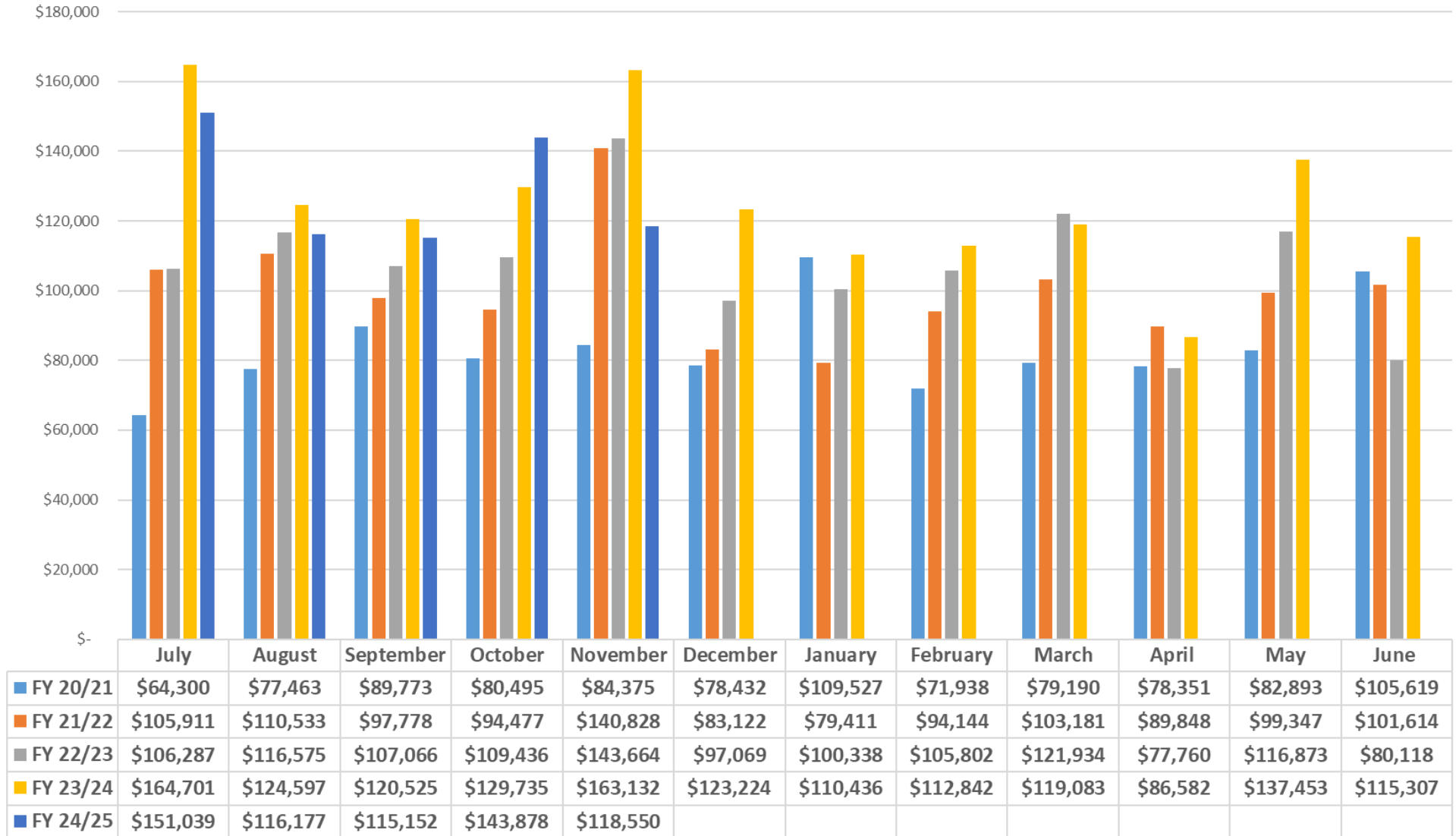
	July	August	September	October	November	December	January	February	March	April	May	June
FY 20/21	\$64,300	\$77,463	\$89,773	\$80,495	\$84,375	\$78,432	\$109,527	\$71,938	\$79,190	\$78,351	\$82,893	\$105,619
FY 21/22	\$105,911	\$110,533	\$97,778	\$94,477	\$140,828	\$83,122	\$79,411	\$94,144	\$103,181	\$89,848	\$99,347	\$101,614
FY 22/23	\$106,287	\$116,575	\$107,066	\$109,436	\$143,664	\$97,069	\$100,338	\$105,802	\$121,934	\$77,760	\$116,873	\$80,118
FY 23/24	\$164,701	\$124,597	\$120,525	\$129,735	\$163,132	\$123,224	\$110,436	\$112,842	\$119,083	\$86,582	\$137,453	\$115,307
FY 24/25	\$151,039	\$116,177	\$115,152	\$143,878	\$118,550							

— FY 20/21
 — FY 21/22
 — FY 22/23
 — FY 23/24
 — FY 24/25

November 2024 Collection – December 10, 2024 BOS Report

Meals Tax Collection by Month and Fiscal Year

*Amounts Shown Reflect Payments for Prior Month(s) Tax Levy



■ FY 20/21
 ■ FY 21/22
 ■ FY 22/23
 ■ FY 23/24
 ■ FY 24/25