

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

GRACE E. MAWYER
Director of Finance and
Human Resources

AGENDA
NELSON COUNTY BOARD OF SUPERVISORS
JUNE 25, 2025
THE CONTINUED MEETING CONVENES AT 4:30 P.M. IN THE
GENERAL DISTRICT COURTROOM, NELSON COUNTY COURTHOUSE,
84 COURTHOUSE SQUARE, LOVINGSTON, VA 22949

- I. CALL TO ORDER**
- II. RESOLUTION – R2025-47 FY25 Budget Amendment**
- III. FY26 BUDGET**
 - a. School Budget
 - b. FY26 Budget Adoption (R2025-45)
 - c. FY26 Budget Appropriation (R2025-46)
- IV. OTHER BUSINESS (AS PRESENTED)**
- V. ADJOURN AND CONTINUE TO 5:00 P.M. FOR A JOINT WORK SESSION WITH THE PLANNING COMMISSION.**



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Human Resources

RESOLUTION R2025-47
NELSON COUNTY BOARD OF SUPERVISORS
AMENDMENT OF FISCAL YEAR 2024-2025 BUDGET
June 25, 2025

I. Appropriation of Funds (School Fund)			
	<u>Amount</u>	<u>Revenue Account (-)</u>	<u>Expenditure Account (+)</u>
\$	160,043.00	3-205-002402-0010	4-205-061100-9301
<hr/>			
\$	160,043.00		
 II. Appropriation of Funds (General Fund)			
	<u>Amount</u>	<u>Revenue Account (-)</u>	<u>Expenditure Account (+)</u>
\$	1,852.50	3-100-001901-0032	4-100-031020-3038
\$	1,877.04	3-100-001899-0008	4-100-091030-5202
\$	1,850.00	3-100-002404-0018	4-100-021010-1009
<hr/>			
\$	5,579.54		

Adopted: _____

Attest: _____, Clerk
Nelson County Board of Supervisors

EXPLANATION OF BUDGET AMENDMENT

- I. Appropriated School funds are the addition of unbudgeted funds received by the Schools for use within the current fiscal year budget. These funds increase the budget bottom line. A School Fund appropriation request in the amount of \$160,043.00 is requested for June 2025 SOQ Bonus Payment funds received from the State of Virginia to be expended in June 2025. *The total appropriation request for this period is below the 1% of expenditure budget limit of \$779,824.03 for June.***
- II. Appropriations are the addition of unbudgeted funds received or held by the County for use within the current fiscal year budget. These funds increase the budget bottom line. The General Fund Appropriations of \$5,579.54 include requests of (1) \$1,560.00 and \$292.50 appropriations totaling \$1,852.50 requested for Sheriff's FY25 UVA MOU Special Events Overtime funding for May 2025; (2) \$1,877.04 appropriation requested for FY25 OPIOID Abatement Funding received in June 2025; and (3) \$1,850.00 appropriation requested for Commonwealth Juror Reimbursement revenue received in June 2025. *The total appropriation request for this period is below the 1% of expenditure budget limit of \$779,824.03 for June. Following approval of these expenditures, the balance of Recurring Contingency will be \$492,153.00. The balance of Non-Recurring Contingency will be \$475,120.99.***

Mrs. Shannon Powell, Vice Chair
West District

Mrs. Janet Turner-Giles, Trustee
North District

Mrs. Margaret Clair, Chair
Central District



Mr. Ceaser Perkins, Trustee
South District

Mr. George Cheape, Trustee
East District

Dr. Amanda C. Hester
Division Superintendent

Nelson County Public Schools

June 9, 2025

Nelson County Board of Supervisors
Attn: Candy McGarry, County Administrator
P.O. Box 336
Lovingston, VA 22949

Dear Mrs. McGarry,

I am writing to request a \$160,403 Supplemental Appropriation to the Regular Operating Budget from the Nelson County Board of Supervisors for funds received from the State of Virginia on the May 30, 2025, EDI transmittal for the purpose of providing a bonus to NCPS staff in accordance with Governor Youngkin's and General Assembly's passed budget.

I appreciate your consideration of this request.

Respectfully,

A handwritten signature in blue ink, appearing to read 'Amanda Hester', is positioned above the printed name.

Amanda Hester, Ed.D.
Division Superintendent

Grace Mawyer

From: Neely Hull
Sent: Tuesday, June 10, 2025 8:05 AM
To: Grace Mawyer
Subject: FW: EDI-Thank you- bonus payments

Hi Grace,

Here is the EDI where the funds came in for the SOQ bonus, on the top line.

Please let me know if you need anything else.

Best,
Neely

From: Neely Hull
Sent: Thursday, May 29, 2025 8:09 AM
To: Marrs, Melissa <mmarrs@nelson.k12.va.us>
Subject: EDI-Thank you

Total Amount: 552,732.54

Deposit Date: 05/30/2025

Trace Number: 82670880

Agy No	Amount	CDS Offset Amount	TOP Offset Amount	Invoice Number	Invoice Date	Customer Number	Voucher Number	Description
197	160,043.00	0.00	0.00	61-12-MAY-25	05/12/2025	062	20479841	SOQ POSITION BONUS PMT
197	1,137.08	0.00	0.00	38-20-MAY-25	05/20/2025	062	20480590	CTE STEM-H ENTIT
197	3,027.95	0.00	0.00	47-20-MAY-25	05/20/2025	062	20480681	INDUSTRY CERT

Company No: 001 Account Number: 3100 1901 32 Period:
 Date: 6/24/25 UVA-MOU Special Events OT Time: 1234
 Budget Amount Year To Date Encumbrances Balance
 \$33,686.25- \$35,538.75- \$.00 \$1,852.50

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Date Source Reference Number PO# Amount Period Description
09242024 CS 1 20240924 $1,625.00-202409 -TREASURER CASH REPORT-
10072024 CS 1 20241007 $1,527.50-202410 -TREASURER CASH REPORT-
10232024 CS 1 20241023 $1,462.50-202410 -TREASURER CASH REPORT-
11082024 CS 1 20241108 $4,972.50-202411 -TREASURER CASH REPORT-
11152024 CS 1 20241115 $3,677.50-202411 -TREASURER CASH REPORT-
11152024 CS 1 20241115 $5.00 202411 -TREASURER CASH REPORT-
11202024 CS 1 20241120 $1,397.50-202411 -TREASURER CASH REPORT-
12122024 CS 1 20241212 $1,105.00-202412 -TREASURER CASH REPORT-
12202024 CS 1 20241220 $2,145.00-202412 -TREASURER CASH REPORT-
01072025 CS 1 20250107 $585.00-202501 -TREASURER CASH REPORT-
01222025 CS 1 20250122 $2,437.50-202501 -TREASURER CASH REPORT-
01312025 CS 1 20250131 $2,567.50-202501 -TREASURER CASH REPORT-
02072025 CS 1 20250207 $942.50-202502 -TREASURER CASH REPORT-
02202025 CS 1 20250220 $845.00-202502 -TREASURER CASH REPORT-
03072025 CS 1 20250307 $650.00-202503 -TREASURER CASH REPORT-
03182025 CS 1 20250318 $1,495.00-202503 -TREASURER CASH REPORT-
03242025 CS 1 20250324 $650.00-202503 -TREASURER CASH REPORT-
04092025 CS 1 20250409 $1,086.82-202504 -TREASURER CASH REPORT-
04112025 CS 1 20250411 $241.82 202504 -TREASURER CASH REPORT-
04172025 CS 1 20250417 $1,267.50-202504 -TREASURER CASH REPORT-
***** G/L Year-To-Date- $30,192.50-

***** Encumbrance-

***** A/P Holding File-

***** P/R Holding File-

***** U/T Holding File-

05012025 CS 1 20250501 $2,762.50-202505 -TREASURER CASH REPORT-
05192025 CS 1 20250519 $731.25-202505 -TREASURER CASH REPORT-
06112025 CS 1 20250611 $1,852.50-202506 -TREASURER CASH REPORT-
***** A/R Holding File- $5,346.25-

***** G/L Holding File-

***** S/S Holding File-

***** INV Holding File-

10082024 BS 1 0000424 $1,625.00-202410 FY25 UVA MOU AUGUST 24 05039
11142024 BS 1 0000425 $2,990.00-202411 FY25 UVA MOU 9/24 & 10/2405049
12102024 BS 1 0000428 $10,042.50-202412 FY25 UVA MOU OCT NOV 24 E05061
01162025 BS 1 0000430 $3,835.00-202501 FY25 UVA MOU SPECIAL EVEN05077
02182025 BS 1 0000432 $5,005.00-202502 FY25 SHERIFFS UVA MOU 05090
  
```

Company No: 001 Account Number: 3100 1901 32

Date: 6/24/25 UVA-MOU Special Events OT

Period:

Time: 1234

Budget Amount Year To Date Encumbrances

Balance

\$33,686.25- \$35,538.75- \$.00 \$1,852.50

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=====
Date      Source Reference Number      PO#      Amount Period Description
03112025 BS      1      0000433      $1,787.50-202503 FY25 UVA MOU OVERTIME      05106
04082025 BS      1      0000436      $2,795.00-202504 FY25 UVA MOU      05118
05152025 BS      1      0000437      $4,875.00-202505 FY25 UVA MOU W/ SHEF OFF 05130
06102025 BS      1      0000438      $731.25-202506 FY25 SHERIFF UVA MOU APRI05141
*****      Budget Amount-      $33,686.25-
```

Grace Mawyer

From: Candy McGarry
Sent: Monday, June 16, 2025 10:08 AM
To: Grace Mawyer; Neely Hull
Subject: FW: National Opioid Settlements – Payment – Nelson County

Importance: High

FYI – OPIOID code I believe

From: NoReply@nationalopioidofficialsettlement.com [mailto:NoReply@nationalopioidofficialsettlement.com]
Sent: Monday, June 16, 2025 9:59 AM
To: Candy McGarry <CMcGarry@nelsoncounty.org>
Cc: rpetkauskas@browngreer.com; aoxenreiter@browngreer.com; tadkins@browngreer.com
Subject: National Opioid Settlements – Payment – Nelson County
Importance: High

This is an official communication from the Settlement Fund Administrator of the Kroger Settlement.

The Settlement Fund Administrator has initiated payment to your Subdivision as outlined in the table below.

BG Entity ID	State	Beneficiary Type	Beneficiary Name	Payment Type	Payment Amount	Payment Method
12188	Virginia	General Purpose Government	Nelson County	Kroger Payment 1	\$938.52	Wire Transfer
12188	Virginia	General Purpose Government	Nelson County	Kroger Payment 2	\$938.52	Wire Transfer

Please contact the Office of the Attorney General in your State if you have any questions regarding how your Subdivision's payment amount was calculated or how your Subdivision can use Settlement Funds.

Please let your Case Manager know if you encounter any issues with this payment.

Thank you,

3-100-1899-0008
4-100-91030-5202

BROWN GREER PLC
Settlement Fund Administrator
National Opioid Settlements
www.NationalOpioidOfficialSettlement.com

This electronic mail is intended to be received and read only by certain individuals. It may contain information that is privileged or protected from disclosure by law. If it has been misdirected, or if you suspect you received this in error, please notify me by replying and then delete this message and your reply. These restrictions apply to any attachment to this email.

Company No: 001 Account Number: 3100 1899 8 Period:
 Date: 6/24/25 Opioid Abatement Settlement Funds Time: 1154
 Budget Amount Year To Date Encumbrances Balance
 \$26,189.09- \$28,066.13- \$.00 \$1,877.04

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  Date   Source Reference Number   PO#      Amount Period Description
07312024 CS    1           20240731          $7,862.93-202407 -TREASURER CASH REPORT-
07312024 CS    1           20240731          $2,307.91-202407 -TREASURER CASH REPORT-
07312024 CS    1           20240731          $2,260.42-202407 -TREASURER CASH REPORT-
07312024 CS    1           20240731          $2,298.08-202407 -TREASURER CASH REPORT-
09062024 CS    1           20240906          $6,094.30-202409 -TREASURER CASH REPORT-
10102024 CS    1           20241010          $3,167.61-202410 -TREASURER CASH REPORT-
04152025 CS    1           20250415          $2,197.84-202504 -TREASURER CASH REPORT-
*****      G/L Year-To-Date-      $26,189.09-

*****      Encumbrance-

*****      A/P Holding File-

*****      P/R Holding File-

*****      U/T Holding File-

06162025 CS    1           20250616          $1,877.04-202506 -TREASURER CASH REPORT-
*****      A/R Holding File-      $1,877.04-

*****      G/L Holding File-

*****      S/S Holding File-

*****      INV Holding File-

07012024 BA    1    0000305          $10,746.00-202407 -APPROPRIATION ENTRY-      04999
08132024 BS    1    0000421          $3,983.34-202408 FY25 OPIOID SETTLEMENT FU05004
10082024 BS    1    0000424          $6,094.30-202410 FY25 OPIOID ABATEMENT FUN05039
02182025 BS    1    0000432          $3,167.61-202502 FY25 OPIOID ABATEMENT FUN05090
05152025 BS    1    0000437          $2,197.84-202505 FY25 OPIOID ABATEMENT FUN05130
*****      Budget Amount-      $26,189.09-
  
```

Company No: 001 Account Number: 3100 2404 18

Date: 6/24/25

Period:

Time: 1234

Budget Amount

Year To Date

Encumbrances

Balance

\$10,650.00-

\$12,500.00-

\$.00

\$1,850.00

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=====
Date      Source Reference Number      PO#      Amount Period Description
08222024 CS      1      20240822      $2,950.00-202408 -TREASURER CASH REPORT-
09052024 CS      1      20240905      $2,100.00-202409 -TREASURER CASH REPORT-
12052024 CS      1      20241205      $3,300.00-202412 -TREASURER CASH REPORT-
03062025 CS      1      20250306      $2,300.00-202503 -TREASURER CASH REPORT-
*****      G/L Year-To-Date-      $10,650.00-

*****      Encumbrance-

*****      A/P Holding File-

*****      P/R Holding File-

*****      U/T Holding File-

06182025 CS      1      20250618      $1,850.00-202506 -TREASURER CASH REPORT-
*****      A/R Holding File-      $1,850.00-

*****      G/L Holding File-

*****      S/S Holding File-

*****      INV Holding File-

07012024 BA      1      0000305      $6,500.00-202407 -APPROPRIATION ENTRY-      04999
02182025 BS      1      0000432      $1,850.00-202502 FY25 JUROR REIMBURSEMENT 05090
03112025 BS      1      0000433      $2,300.00-202503 FY25 JUROR REIMBURSEMENT 05106
*****      Budget Amount-      $10,650.00-
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3/13/2025

Nelson County Public Schools
Fiscal Year 2025/2026
School Board Requested Operational Budget Synopsis
Based Upon Enrollment of 1417 students

EXPENDITURES		Budgeted Expenditures FY 24/25	Requested Expenditures FY 25/26	Dollar Change	Percentage Change	REVENUE	Source Code	Budgeted Revenue as of 9/12/24 FY 24/25	General Assembly's Proposed Revenue FY 25/26
Pages 1- 10	Classroom Instruction	16,735,680	17,200,953.24	\$465,273	2.78%	Sales Tax	S	2,277,062	\$2,462,476
Pages 10 - 13	Guidance	\$907,272	*1 Elem Teacher, Ivy Creek Slot, OT	\$43,188	4.76%	Basic Aid	S	3,409,683	\$3,428,687
Pages 13	School Social Work	\$0		\$0	0.00%	Textbooks	S	76,830	\$76,131
Pages 13 - 14	Homebound Instruction	\$29,103		\$2,504	8.60%	Vocational Ed SOQ	S	309,928	\$307,111
Pages 14 - 18	Instructional Improvement	1,156,015.00		\$21,045	1.82%	Vocational Ed Lottery Funded	S	45,559	\$43,337
Pages 18 - 19	Media Services	\$438,367		\$15,953	3.64%	Gifted Education SOQ	S	30,225	\$29,950
Pages 19 - 21	Office of the Principal	\$1,762,269	*Change in Personnel			Special Education SOQ	S	430,829	\$426,912
Page 21	Board Services	\$52,409	*add back AP	\$0	0.00%	Special Education Add-On	S	0	\$49,492
Page 22	Executive Administration	\$369,862		\$26,136	7.07%	English as a Second Language	S	48,262	\$92,215
Pages 22-23	Personnel Administration	\$378,173		\$7,827	2.07%	Remedial Education - Summer School	S	27,240	\$40,522
Page 23 - 24	Fiscal Administration	\$309,891		\$8,567	2.76%	Homebound Instruction (SPED)	S	2,965	\$7,212
Page 24	Attendance Administration	\$49,601		\$-2,497	-5.04%	At Risk	S	895,483	\$914,950
Page 24	Health Administration	\$337,590	*change in Health Ins			Early Reading Intervention	S	29,993	\$27,136
Pages 24 - 25	Psychological Administration	\$132,744		\$5,141	3.87%	Virginia Retirement Program	S	435,627	\$431,666
Pages 24 - 28	Transportation	\$3,001,677		\$915,333	30.49%	Group Life Insurance	S	12,474	\$12,360
Page 28	Mgt. Of Operations & Maint.	\$142,368	*4 school buses out of reg budget; 1 out of SPED	\$10,257	7.20%	Social Security	S	202,941	\$200,620
Pages 28 - 30	Building Services	2,874,018		\$74,604	2.60%	ISAAP - GED 16 Grant	S	16,405	\$16,054
Page 30	Grounds Services	\$78,789		\$6,996	8.88%	K-3 Reduced Class Size Incentive Program	S	92,815	\$98,528
Pages 30 - 31	Equipment Services	\$12,000	*Weather Dependent	\$0	0.00%	Project Graduation	S	3,371	\$3,371
Page 31	Security Services	\$15,000		\$70,178	467.85%	FOSTER CARE	S	26,635	\$56,928
Pages 31 - 32	Food Services	\$1,350,376	*ZeroEyes AI Threat Detection			SPED Regional Tuition Reimbursement	S	64,719	\$56,045
Pages 29	Facilities	\$0		\$0	0.00%	Algebra Readiness	S	14,605	\$14,606
Page 30	Debt Service	\$0		\$0	#DIV/0!	VPSPA Technology Grants	S	154,000	\$154,000
Pages 31 - 37	Technology*	1,757,020.05		\$-139,408	-7.93%	Virginia Preschool Initiative	S	159,488	\$149,520
Page 31	Fund Transfer	\$229,001		\$-2,083	-0.01%	Infrastructure and Operations Per Pupil Fund	S	205,927	\$200,000
TOTAL PROPOSED GF & FOOD SVC BUDGET		\$32,119,224	\$33,879,480	\$1,760,256	5.48%	GROCERY HOLD HARMLESS	S	362,738	\$369,878
By Major Category:						Compensation Supplement	S	143,155	\$298,243
Instruction	61000	\$21,028,706	\$21,760,810	732,104	3.48%	ALL in Per Pupil Funding	S	379,582	\$0
Administration	62000	\$1,630,270	\$1,685,381	55,112	3.38%	Mentor Teacher Program	F	785	\$1,002
Transportation	63000	\$3,001,677	\$3,917,010	915,333	30.49%	Carl Perkins Vocational Equipment Grant	F	38,678	\$38,678
Maintenance	64000	\$3,122,175	\$3,284,210	162,035	5.19%	Title I	F	502,890	\$502,890
Food Services	65000	\$1,350,376	\$1,387,539	37,163	2.75%	Title II	F	73,348	\$73,348
Facilities	66000	\$0	\$0	0	#DIV/0!	TITLE III	F	4,251	\$4,251
Debt Service	67000	\$0	\$0	0	#DIV/0!	TITLE IV	F	37,374	\$37,374
Technology	68000	\$1,757,020	\$1,617,613	-139,408	-7.93%	Title VI-B	F	455,885	\$455,885
Fund Transfer	67000	\$229,001	\$226,918	-2,083	-0.91%	Title VI-B Pre-K	F	13,820	\$13,820
TOTAL REQUEST:		\$32,119,224	\$33,879,480	1,760,256	5.48%	Federal Land Use	F	3,864	\$3,864
						VTSS (state funds carry over to FY 26)	O	24,000	\$0
						Reimb. (Field Trips, Cust.Svc)	O	97,355	\$97,355
						E-rate Telecommunications Rebate	O	340,872	\$112,400
						Dual Enrollment Reimbursement	O	31,482	\$31,482
						County Support of School Nurses	O	164,935	\$164,935
						Food Services - Self Supporting Program	F; S; O	1,350,376	\$1,387,539
						Federal Carryover Funds:			
						Title VI-B	F	63,021	\$297,695
						Title I	F	43,024	\$30,343
						Title II	F	0	\$10,000
						Title III	F	6,919	\$5,812
						Title IV	F	0	\$16,475
						Title VI-B Pre-K	F	17,967	\$22,247
						Subtotal of Revenue		13,129,387	\$13,275,345
						Total State, Federal & Other from Calc Tool		13,129,387	\$13,275,345
						County Contribution		18,989,837	185,414
						TOTAL GEN FUND & CAFÉ REV		\$32,119,224	\$32,265,182
						Total Recommended Expenditures		32,119,224	\$33,879,480
						less: Total Estimated Revenue		32,119,224	\$32,265,182
						Surplus/Deficit		\$0	\$1,614,298
						Projection			
						FY 24/25			
						State SOQ, Incentive, Cat & Lottery	S	7,605,726	7,533,948
						State Sales Tax	S	2,277,062	2,462,476
						Federal Revenue	F	2,393,265	2,467,682
						Other Revenue	O	853,334	811,239
						Total Without County Funds:		13,129,387	13,275,345
									-71,778
									185,414
									74,417
									-42,095
									145,958

Mrs. Margaret Clair, Chair
Central District

Mrs. Janet Turner-Giles, Trustee
North District

Mr. George Cheape, Trustee
East District



Mrs. Shannon Powell, Vice Chair
West District

Mr. Ceaser Perkins, Trustee
South District

Dr. Amanda C. Hester
Division Superintendent

Nelson County Public Schools

Mrs. Candy McGarry, Nelson County Administrator,

RE: Board of Supervisors FY26 Budget Request for Alternate Salary Increase Calculation

Since the 2012-2013 School Year, the Nelson County School Board established a stated priority and publicized goal to reach 25th in the State across all steps of its Teacher Pay Scale. The School Board has exceeded this goal at the beginning to the middle of the pay scale, but still has work to do from the middle of the scale to the end of the Teacher Pay Scale to be able to have all teachers fall within the top 25 of the state. To rectify this situation, the School Board has taken a targeted approach to applying funds to teacher salaries for the second consecutive year, with FY25 being the first year. Fifty-one (51) teachers received an increase of more than 3% on the teacher scale, while 99 teachers received 3% or less, with an overall average increase of 2.97% (just under the 3% threshold set by the General Assembly). The cost for the 51 teachers who are to receive over 3% for the coming year consists of \$65,422.49 in wages and \$16,192.07 in associated fringe benefits. These costs are offset by the lower increases to the other 99 teachers.

Other employee groups were given a 2.5% COLA increase and a Step on their respective scales. Typically, the percentage between steps is 1/2%. There are a few exceptions.

- On the Support Staff Scale, there is an extra 1% increase at Step 13 and at Step 27 of the 41-step Scale. All other increments are at the stated 1/2 %. Anyone on a Step higher than 41 would receive only the 2.5% COLA increase. We have 4 employees who would receive the extra 1%. The cost for these three over the 3% would be \$1,658.40 in wages with \$410.46 in associated fringe benefits.
- On the Bus Driver Scale, there is only a .25% increase on Steps 0 - 2, but there is an extra 1% increase on Steps 9 and at Step 19 of the 31-step Scale. All other increments are at the stated 1/2%. Anyone on a step higher than 30 would only receive the 2.5% COLA increase. We had one bus driver move to Step 19, which triggers a \$738.73 increase in wages, with \$183.37 of it being over what a 3% increase would have allowed. Associated Fringe benefits for the overage would be \$38.36.
- For those on the Administrators Scale, Steps 0-8 contain no dollars associated with a Step. Step 9 has .33% increase, Steps 10-14 have no dollars associated with the step increase, Step 15 has a .33% increase, Step 16 has a 1.32% increase, Step 17 has a 1.30% increase, Step 18 has a 1.28% increase; Step 19 have a 1.27% increase, Step

20 has a 1.25% increase and the last step, Step 21 has a 1.24% increase. Anyone on a Step higher than 21 would only receive the 2.5% COLA.. There was only one administrator who moved to a step that had an associated percent increase attached to it. The cost over 3% for this person is \$1,053.90 in wages and \$260.84 in associated fringe benefits. The average increase for Administrators, including the 2.5% COLA, is only 2.61%.

It is important to note that all of the NCPS pay scales are strictly Seniority-Based Scales. Individuals are placed on the scale according to their tenure in Nelson County and outside experience in a like position outside of the County. Teachers are given year-for-year credit for years of service based on teaching in an accredited school in the US. Administrators are given year-for-year for experience working in an administrative position in Nelson or in an accredited school in the US. Support staff and bus drivers are given 1 year of service credit for every year worked in Nelson County and 1 year of service credit for every 2 years worked in a similar position outside of Nelson County. Experience is the sole deciding factor upon step placement on all Salary Scales.

The only full-time position not paid on a salary scale is the Division Superintendent. The School Board sets the salary and benefits for the superintendent through a separate, negotiated contractual agreement, which is not tied to any approved pay scale, as is the case for all other full-time positions.

If you have any questions, please let me know.

Sincerely,



Amanda C. Hester
NCPS Division Superintendent

BOARD OF
SUPERVISORSTHOMAS D. HARVEY
North DistrictERNIE Q. REED
Central DistrictJESSE N. RUTHERFORD
East DistrictJ. DAVID PARR
West DistrictDR. JESSICA LIGON
South DistrictCANDICE W. MCGARRY
County AdministratorAMANDA B. SPIVEY
Administrative Assistant/
Deputy ClerkGRACE E. MAWYER
Director of Finance and
Human Resources

**RESOLUTION 2025-45
ADOPTION OF BUDGET
FISCAL YEAR 2025-2026
(JULY 1, 2025 - JUNE 30, 2026)
NELSON COUNTY, VIRGINIA**

WHEREAS, pursuant to the applicable provisions of Chapter 25, Budgets, Audits and Reports of Title 15.2 of the Code of Virginia, 1950, the Board of Supervisors of Nelson County, Virginia has prepared a budget for informative and fiscal planning purposes only and has also established tax rates, as applicable, for Fiscal Year 2025-2026 (July 1, 2025 - June 30, 2026); and

WHEREAS, the completed Fiscal Year 2025-2026 Budget is an itemized and classified plan of all contemplated expenditures and all estimated revenues and borrowing; and

WHEREAS, the Board of Supervisors has published a synopsis of the budget, giving notice of a public hearing in a newspaper having general circulation in Nelson County and, subsequent thereto, convened a public hearing on the Fiscal Year 2025-2026 Budget on May 13, 2025.

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of Nelson County, Virginia that the Fiscal Year 2025-2026 Budget be hereby adopted in the total amount (all funds, revenues and expenditures) of **\$125,121,962**. The individual fund totals are denoted as follows:

<u>Fund</u>	<u>Budget</u>
General	\$ 51,088,536.00
VPA(DSS)	\$ 2,111,235.00
Debt Service	\$ 6,784,074.00
Capital	\$ 7,458,143.00
School	\$ 33,879,480.00
School Capital	\$ 22,065,327.00
Textbook	\$ 556,868.00
Cafeteria	\$ 391,628.00
Piney River Water/Sewer	\$ 513,033.00
Broadband	\$ 273,638.00

- 1) The General Fund includes \$26,205,589 in local funding transferred to: The Debt Service Fund \$3,325,284 (\$2,758,214 debt service and \$567,070 reserve) and the School Fund \$20,769,070 (\$20,004,135 for general operations, \$600,000 allocated for the purchase of buses, and \$164,935 allocated for school nurses). Also included is \$2,111,235 in local, state, and federal funds transferred to the VPA Fund (DSS) and contingency/reserve funds of: Recurring Contingency \$0, Non-Recurring Contingency \$330,964, and School Capital Reserve \$300,500. Permanent Financing for NCHS Renovation Project at \$22,065,327 and \$7,157,643 for DSS Building Project are included in the School Division Capital Fund and the Capital Fund, respectively.
- 2) The School Fund includes a transfer of \$226,918 to the Textbook Fund.

BE IT LASTLY RESOLVED, that adoption of the Fiscal Year 2025-2026 Budget shall not be deemed to be an appropriation and no expenditures shall be made from said budget until duly appropriated by the Board of Supervisors of Nelson County, Virginia.

Adopted: _____, 2025

Attest: _____ Clerk,
Nelson County Board of Supervisors

FY26 ADOPTED GENERAL FUND EXPENDITURE SYNOPSIS

Expenditure by Dept.	FY24-25 Amended Budget As of February 2025	FY25-26 Proposed Budget As of February 2025	Increase/Decrease	% Change
Board of Supervisors	\$183,727.00	\$195,300.00	\$11,573.00	6.30%
County Administrator	\$395,725.00	\$393,426.00	-\$2,299.00	-0.58%
County Attorney	\$100,000.00	\$100,000.00	\$0.00	0.00%
Commissioner Of The Revenue	\$340,131.00	\$343,181.00	\$3,050.00	0.90%
Reassessment	\$138,000.00	\$161,373.00	\$23,373.00	16.94%
Board of Equalization	\$0.00	\$3,768.00	\$3,768.00	100.00%
Treasurer	\$426,179.00	\$409,642.00	-\$16,537.00	-3.88%
Finance & Accounting	\$474,085.00	\$410,810.00	-\$63,275.00	-13.35%
Technology	\$375,486.00	\$442,244.00	\$66,758.00	17.78%
Land Use Panel	\$1,077.00	\$5,600.00	\$4,523.00	419.96%
Board of Elections	\$79,442.00	\$72,745.00	-\$6,697.00	-8.43%
Registrar	\$306,028.00	\$304,237.00	-\$1,791.00	-0.59%
Circuit Court	\$96,098.00	\$104,248.00	\$8,150.00	8.48%
General District Court	\$6,809.00	\$6,829.00	\$20.00	0.29%
Magistrate	\$175.00	\$175.00	\$0.00	0.00%
Nelson Court Services VJCCA	\$83,961.00	\$65,566.00	-\$18,395.00	-21.91%
J & D District Court	\$4,793.00	\$6,824.00	\$2,031.00	42.37%
Clerk of Circuit Court	\$485,689.00	\$475,907.00	-\$9,782.00	-2.01%
Adult Recovery Court	\$171,794.00	\$192,000.00	\$20,206.00	11.76%
Commonwealth Attorney	\$744,416.00	\$710,339.00	-\$34,077.00	-4.58%
Sheriff	\$3,165,102.00	\$3,009,060.00	-\$156,042.00	-4.93%
Emergency Services	\$778,053.00	\$770,094.00	-\$7,959.00	-1.02%
Emergency Services Council	\$722,153.00	\$679,603.00	-\$42,550.00	-5.89%
E-911 Program	\$707,889.00	\$728,035.00	\$20,146.00	2.85%
Forest Fire Service	\$20,986.00	\$20,986.00	\$0.00	0.00%
Paid EMS	\$1,618,223.00	\$1,736,520.00	\$118,297.00	7.31%
Regional Jail	\$1,591,980.00	\$1,712,488.00	\$120,508.00	7.57%
Building Inspector	\$411,499.00	\$434,052.00	\$22,553.00	5.48%
Animal Control	\$379,377.00	\$373,537.00	-\$5,840.00	-1.54%
Medical Examiner	\$160.00	\$160.00	\$0.00	0.00%
Waste Management	\$1,541,632.00	\$1,505,795.00	-\$35,837.00	-2.32%
Buildings and Grounds	\$963,959.00	\$1,023,508.00	\$59,549.00	6.18%
Motor Pool	\$247,000.00	\$257,000.00	\$10,000.00	4.05%
Local Health Department	\$357,637.00	\$375,519.00	\$17,882.00	5.00%
Mental Health - Region Ten	\$150,000.00	\$150,000.00	\$0.00	0.00%
At Risk Youths & Families (CSA)	\$2,032,511.00	\$2,038,304.00	\$5,793.00	0.29%
PVCC	\$2,117.00	\$2,124.00	\$7.00	0.33%
Parks and Recreation	\$472,604.00	\$439,717.00	-\$32,887.00	-6.96%
Planning	\$241,727.00	\$241,841.00	\$114.00	0.05%
Tourism & Economic Development	\$606,506.00	\$536,992.00	-\$69,514.00	-11.46%
Economic Development	\$27,257.00	\$0.00	-\$27,257.00	0.00%
Soil & Water Conservation Board	\$35,089.00	\$36,142.00	\$1,053.00	3.00%
Litter Control	\$11,490.00	\$0.00	-\$11,490.00	-100.00%
VPI & SU Extension Service	\$57,216.00	\$63,844.00	\$6,628.00	11.58%
Worker's Compensation Premium Increase	\$0.00	\$15,669.00	\$15,669.00	100.00%
Employee Salary Adjustment & Benefits	\$23,888.00	\$396,243.00	\$372,355.00	1558.75%
ARPA Revenue Replacement Balance	\$128,138.00	\$128,138.00	\$0.00	0.00%
Non-Departmental	\$1,254,620.00	\$1,304,950.00	\$50,330.00	4.01%
Capital Outlay	\$2,399,934.00	\$2,135,448.00	-\$264,486.00	-11.02%
General Fund Refunds	\$32,000.00	\$32,000.00	\$0.00	0.00%
Transfers to Other Funds	\$25,431,925.00	\$26,205,589.00	\$773,664.00	3.04%
Contingency from recurring revenue	\$587,438.00	\$0.00	-\$587,438.00	100.00%
Contingency from non-recurring revenue	\$462,617.00	\$330,964.00	-\$131,653.00	100.00%
TOTAL EXPENDITURE BUDGET	\$50,876,342.00	\$51,088,536.00	\$212,194.00	0.42%

FY26 ADOPTED GENERAL FUND REVENUE SYNOPSIS

Revenues	FY24-25 Amended Budget	FY25-26 Proposed Budget	Increase/Decrease	% Change
	As of February 2025	As of February 2025		
Real Estate Taxes	\$20,890,068.00	\$21,211,138.00	\$321,070.00	1.54%
Public Service Tax	\$1,008,000.00	\$1,058,861.00	\$50,861.00	5.05%
Personal Property Taxes	\$6,013,768.00	\$6,201,403.00	\$187,635.00	3.12%
Machinery and Tools Tax	\$75,000.00	\$75,000.00	\$0.00	0.00%
Late Tax Penalty	\$255,613.00	\$225,910.00	-\$29,703.00	-11.62%
Late Tax Interest	\$162,800.00	\$162,000.00	-\$800.00	-0.49%
Local Sales & Use Taxes	\$2,190,076.00	\$2,328,792.00	\$138,716.00	6.33%
Utility Taxes	\$537,266.00	\$556,378.00	\$19,112.00	3.56%
Business Licenses	\$48,510.00	\$54,000.00	\$5,490.00	11.32%
Utility Franchise Tax	\$80,000.00	\$80,000.00	\$0.00	0.00%
Motor Vehicle Licenses	\$740,090.00	\$740,090.00	\$0.00	0.00%
Bank Franchise Tax	\$109,728.00	\$109,728.00	\$0.00	0.00%
Recordation Taxes	\$350,000.00	\$365,000.00	\$15,000.00	4.29%
Transient Lodging Tax	\$2,268,000.00	\$2,587,193.00	\$319,193.00	14.07%
Meals Tax	\$1,589,026.00	\$1,592,798.00	\$3,772.00	0.24%
Dog Licenses	\$13,200.00	\$13,200.00	\$0.00	0.00%
Permit Fees	\$419,579.00	\$430,600.00	\$11,021.00	2.63%
Court Fines & Forfeitures	\$282,863.00	\$424,150.00	\$141,287.00	49.95%
Interest on Investments	\$1,345,860.00	\$1,100,000.00	-\$245,860.00	-18.27%
Rental Income & Sale of Property	\$4,150.00	\$4,150.00	\$0.00	0.00%
Court Costs	\$26,030.00	\$26,030.00	\$0.00	0.00%
Commonwealth Attorney Fees	\$2,200.00	\$2,200.00	\$0.00	0.00%
Landfill Fees	\$222,000.00	\$222,000.00	\$0.00	0.00%
Recreation Fees	\$42,000.00	\$56,244.00	\$14,244.00	33.91%
Sale of Literature	\$202.00	\$101.00	-\$101.00	-50.00%
Expenditure Refunds	\$133,194.00	\$12,600.00	-\$120,594.00	-90.54%
Miscellaneous	\$210,656.00	\$65,896.00	\$65,896.00	-68.72%
Recovered Costs	\$940,697.00	\$1,127,255.00	\$186,558.00	19.83%
Total Local Sources Budget	\$39,960,576.00	\$40,832,717.00	\$872,141.00	2.18%
Non-Categorical State Aid	\$480,875.00	\$493,400.00	\$12,525.00	2.60%
Shared Expenses State Comp. Board	\$2,201,663.00	\$2,370,392.00	\$168,729.00	7.66%
Public Assistance & CSA	\$2,066,746.00	\$2,077,725.00	\$10,979.00	0.53%
Other Categorical Aid	\$589,093.00	\$131,881.00	-\$457,212.00	-77.61%
Total Commonwealth Budget	\$5,338,377.00	\$5,073,398.00	-\$264,979.00	-4.96%
Payment In lieu of Taxes	\$62,150.00	\$0.00	-\$62,150.00	-100.00%
Categorical Aid Federal	\$1,456,730.00	\$1,310,121.00	-\$146,609.00	-10.06%
Total Federal Budget	\$1,518,880.00	\$1,310,121.00	-\$208,759.00	-13.74%
Non-Revenue Receipts	\$2,436.00	\$0.00	-\$2,436.00	0.00%
Bond Proceeds	\$0.00	\$0.00	\$0.00	0.00%
Transfers From Other Funds	\$0.00	\$0.00	\$0.00	0.00%
Total Other Financing Sources Budget	\$2,436.00	\$0.00	-\$2,436.00	-100.00%
Prior Year Balances Budget	\$4,056,072.00	\$3,872,300.00	-\$183,772.00	-4.53%
TOTAL REVENUE BUDGET	\$50,876,342.00	\$51,088,536.00	\$212,194.00	0.42%

§ 15.2-2506. Publication and notice; public hearing; adjournment; moneys not to be paid out until appropriated

Notice of one or more public hearings shall be given in accordance with § 15.2-1427. Such notice shall, at a minimum, include a summary of the total revenues and expenditures for each appropriated fund and the current and proposed real estate and personal property tax levies. Any locality not having a newspaper of general circulation may in lieu of the foregoing notice provide for notice by written or printed handbills, posted at such places as it may direct. The hearing shall be held at least seven days prior to the approval of the budget as prescribed in § 15.2-2503. With respect to the school division budget, which shall include the estimated required local match, such hearing shall be held at least seven days prior to the approval of that budget as prescribed in § 22.1-93. With respect to the budget of a constitutional officer, if the proposed budget reduces funding of such officer at a rate greater than the average rate of reduced funding for other agencies appropriated through such locality's general fund, exclusive of the school division, the locality shall give written notice to such constitutional officer at least 14 days prior to adoption of the budget. If a constitutional officer determines that the proposed budget cuts would impair the performance of his statutory duties, such constitutional officer shall make a written objection to the local governing body within seven days after receipt of the written notice and shall deliver a copy of such objection to the Compensation Board. The local governing body shall consider the written objection of such constitutional officer. The governing body may adjourn such hearing from time to time. The fact of such notice and hearing shall be entered of record in the minute book.

In no event, including school division budgets, shall such preparation, publication, and approval be deemed to be an appropriation. No money shall be paid out or become available to be paid out for any contemplated expenditure unless and until there has first been made an annual, semiannual, quarterly, or monthly appropriation for such contemplated expenditure by the governing body, except that funds appropriated in a county having adopted the county executive form of government for multiyear capital projects and outstanding grants may be carried over from year to year without being reappropriated.

Code 1950, § 15-577; 1956, Ex. Sess., c. 67; 1959, Ex. Sess., c. 69; 1962, c. 623, § 15.1-162; 1976, c. 762; 1978, cc. 126, 551; 1984, c. 485; 1997, c. 587; 2009, c. 280; 2014, cc. 360, 589; 2021, c. 8; 2021, Sp. Sess. I, c. 155; 2024, cc. 225, 242.

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.

BOARD OF
SUPERVISORSTHOMAS D. HARVEY
North DistrictERNIE Q. REED
Central DistrictJESSE N. RUTHERFORD
East DistrictJ. DAVID PARR
West DistrictDR. JESSICA LIGON
South DistrictCANDICE W. MCGARRY
County AdministratorAMANDA B. SPIVEY
Administrative Assistant/
Deputy ClerkGRACE E. MAWYER
Director of Finance and
Human Resources

**RESOLUTION R2025-46
FISCAL YEAR 2025-2026
APPROPRIATION OF FUNDS**

WHEREAS, the applicable provisions of Chapter 25, Budgets, Audits and Reports of Title 15.2 of the Code of Virginia, 1950 require the appropriation of budgeted funds prior to the availability of funds to be paid out or become available to be paid out for any contemplated expenditure; and

WHEREAS, the Nelson County Board of Supervisors has heretofore approved the Fiscal Year 2025-2026 Budget (July 1, 2025 to June 30, 2026) for the local government of Nelson County and its component units; and

WHEREAS, the Board of Supervisors now proposes to appropriate the funds established in the Fiscal Year 2025-2026 Budget;

NOW, THEREFORE, BE IT RESOLVED by the Nelson County Board of Supervisors that the Fiscal Year 2025-2026 Budget be hereby appropriated on an annual basis by fund category, as follows:

<u>Fund</u>	<u>Revenue(s)</u> <u>(All Sources)</u>	<u>Expenditure(s)</u> <u>(All Departments)</u>
General	\$51,088,536.00	\$51,088,536.00
VPA (DSS)	\$ 2,111,235.00	\$ 2,111,235.00
Debt Service	\$ 6,784,074.00	\$ 6,784,074.00
Capital	\$ 7,458,143.00	\$ 7,458,143.00
School	\$33,879,480.00	\$33,879,480.00
School Capital	\$22,065,327.00	\$22,065,327.00
Textbook	\$ 556,868.00	\$ 556,868.00
Cafeteria	\$ 391,628.00	\$ 391,628.00
Piney River Water/Sewer	\$ 513,033.00	\$ 513,033.00
Broadband	\$ 273,638.00	\$ 273,638.00
	\$125,121,962.00	\$125,121,962.00

BE IT FURTHER RESOLVED by the Board of Supervisors that:

1. The General Fund appropriation includes transfers of: \$2,111,235.00 (4-100-093100-9201) to the VPA Fund (DSS) (3-150-004105-0001); 3,325,284.00 (4-100-093100-9204) to the Debt Service Fund (3-108-004105-0100), \$20,769,070 (4-100-093100-9202/Nursing \$164,935, 4-100-093100-9203/Operations \$20,004,135, 4-100-093100-9205/Buses \$600,000, 4-100-093100-9206/Capital \$0) to the School Fund (3-205-004105-0001); \$0 (4-100-093100-9114) to the Broadband Fund (3-114-004105-0100); \$0 (4-100-93100-9101) to the Reassessment Fund (3-101-004105-0001); and \$0 (4-100-093100-9207) to the Piney River Water & Sewer Fund (3-501-004105-0001).

2. The amounts transferred from the General Fund to the VPA Fund (DSS), Debt Service Fund, School Fund, Piney River Water & Sewer Fund, and Broadband Fund are also included in the total appropriation for each of these funds.
3. The School Capital Fund includes \$22,065,327.00 in funding for expenditures related to the Nelson County High School Renovation Project.
4. Textbook Fund appropriation includes the allocation of \$226,918 from the School Fund.
5. The Debt Service Fund includes \$2,758,214 in current debt service and \$4,025,860 in debt service reserve.
6. The appropriation of funds to the School Fund, School Capital Fund, Textbook Fund, Cafeteria Fund, and VPA Fund (DSS) shall be in total and not categorically.
7. The appropriation and use of funds within the General, Debt Service, Capital, Piney River Water & Sewer, and Broadband funds shall adhere to the amounts prescribed by the Board of Supervisors for each department therein unless otherwise authorized by the Board of Supervisors.

Adopted: _____, 2025

Attest: _____, Clerk
Nelson County Board of Supervisors