

To: Board of Supervisors
From: C. McGarry
Re: County Administrator's Report for January 13, 2026 Board Meeting

- A. DSS Building Project:** Sitework including stormwater management systems, electrical and data conduit installation work continues, with the goal of installing building footers in January.
- B. Department of Social Services:** Ms. Grace Deshong, new DSS Director, began employment on January 1, 2026. Ms. Deshong has been getting acclimated in her role over the last week and will begin monthly departmental reporting next month. The December CPS Referral data is below. The VDSS Regional practice consultant noted that he reviewed the referrals screened out and there was maybe one he would have recommended the agency consider for validation.

Nelson DSS CPS Data for December 2025

Total Referrals Received = 8
Validated = 1
Screened out = 7
Percentage Validated = 13%
Percentage Screened Out = 87%

Nelson CPS Data for December 2025

Investigations = 1
Family Assessments = 0
Percentage Investigations = 100%
Percentage Family Assessments = 0%

Applications for the Local DSS Advisory Board are still being taken with potential appointment being in January.

- C. 2026 Reassessment:** Assessors Hearings have concluded with results previously reported earlier in the session. Board of Equalization appointments were made in the December BOS meeting and their Department of Taxation training is scheduled for January 15, 2026. Once training has concluded, they will be certified by the State and can receive their official appointment by the Circuit Court. Thereafter, they will set their hearing schedule for release to the public and will begin hearing assessment appeals.
- D. Parks and Recreation Foundation:** Staff is working to get applicants for the East and Central Districts before bringing applications to the Board for appointments. A consideration may be to move forward with having the Board make appointments for the North, West, and South districts in February, with the goal of getting the others filled as soon as possible.
- E. Zoning and Subdivision Ordinance Revision Schedule Update:**
- January 28th – Staff led Joint BOS/PC work session 5pm-7pm
 - February 25th (tentative date) – Public Engagement Open House – location and time TBD
 - April 1st – Joint BOS/PC work session with Berkley Group 5pm-7pm
 - May 2026 Planning Commission Meeting – Public Hearing on proposed Ordinance
 - June 2026 Board of Supervisors Meeting – Public Hearing on proposed Ordinance
- F. Transfer Station Tipping Floor Replacement:** Staff is working with Architectural Partners to get the project out to bid this month in order to facilitate a desired April/May project construction period. Region 2000 Services Authority provided its approval of our solid waste diversion to Amherst County for up to 40 days, pending Amherst's approval. This subject is tentatively scheduled to be considered by the

Amherst County Board at their January 20th session. We will begin public and active account-holder notifications in the next month.

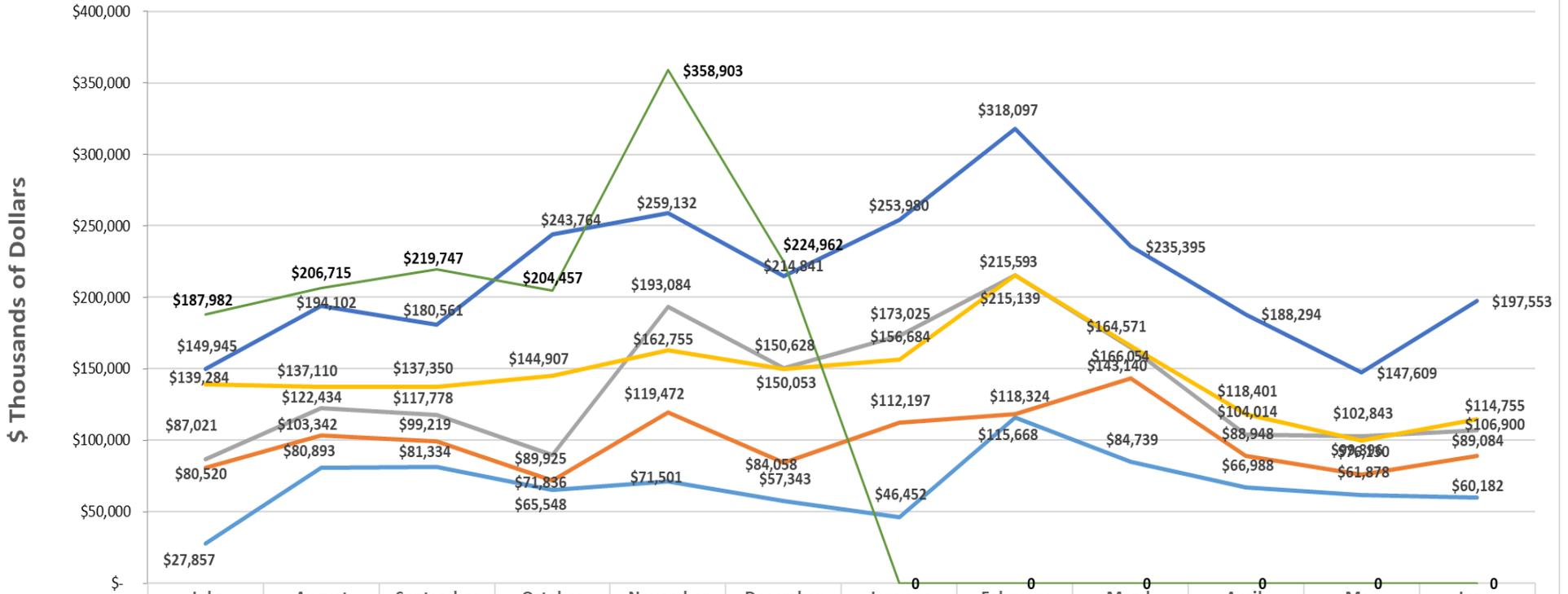
- G. TJPDC Proposed Smart Scale Area Type Change – Rural Area:** In the August meeting I reported that TJPDC would be requesting a change in Area Type from Type C to Type D in Smart Scale scoring for our PDC localities. This change was approved by the Commonwealth Transportation Board at their December 9, 2025, meeting and has been incorporated into the Smart Scale Technical Guide and is effective for this upcoming round of Smart Scale. This change means we are now in a rural category in which the highest weighted scoring factor is safety; which will make our applications more competitive.
- H. Former Larkin Property Test Wells and Space Needs Follow Up:** Staff suggests that discussion on next steps for these two items be part of the upcoming budget year's CIP review; which is intended to coincide with or follow an update on the County's Debt Capacity and discretionary General Fund Balances by the County's Financial Advisors, Davenport. Follow up information on previously discussed space needs options is continuing to be gathered.
- I. NCSA Lovington Sewer Rehabilitation Project:** County staff and NCSA staff are meeting this week to review an update to the project's Preliminary Engineering Report, which includes expansion of the scope of work and new cost projections to include 10 additional manholes that have now been located within the project area, as well as other issues identified through use of CCTV cameras of the system in May 2025.
- J. Seven Stars Music Festival:** A festival re-cap zoom meeting was held with all stakeholders involved to discuss the overall coordination of the October 2025 festival with everyone noting their respective areas of coordination went very well and minor suggestions for improvement affecting the public were discussed including: better communication on traffic plan changes made in the field and of traffic patterns for the local community, more upfront training for site dispatchers on their system, inclusion of more Nelson County branding and vendors where possible, looking at ways to mitigate sound travel concerns, and County-level improvement of public dissemination of festival information. **Festival organizers have announced 2026 festival dates of October 9-12 for a similar sized event as 2025.**
- K. Meals and Lodging Tax Collection & Lodging Entity Tracking:** See Attached Charts - # of Lodging Units went from 826 to 833. TOT taxes collected for the 2025 Calendar Year was \$2,743,694.
- L. Staff Reports:** Department and office reports for December have been provided.

December 2025 Collection – January 13, 2026 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	\$214,841	\$253,980	\$318,097	\$235,395	\$188,294	\$147,609	\$197,553
FY 25/26	\$187,982	\$206,715	\$219,747	\$204,457	\$358,903	\$224,962						

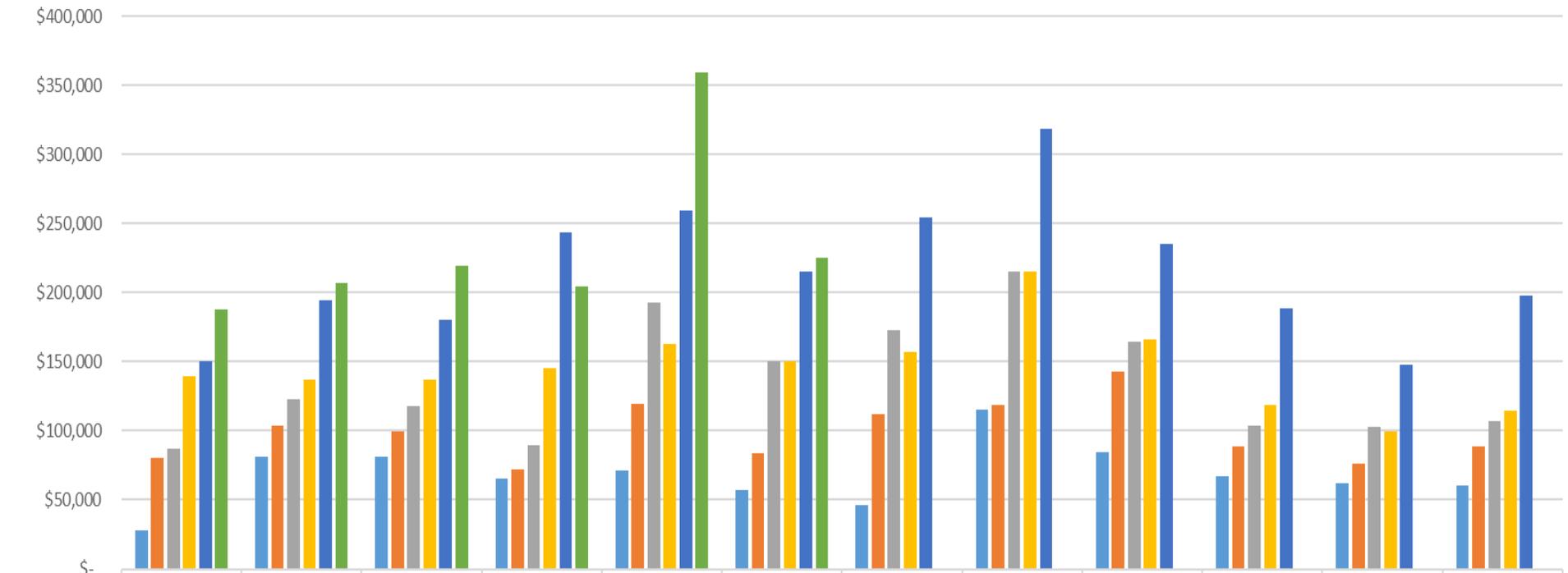
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December 2025 Collection – January 13, 2026 BOS Report

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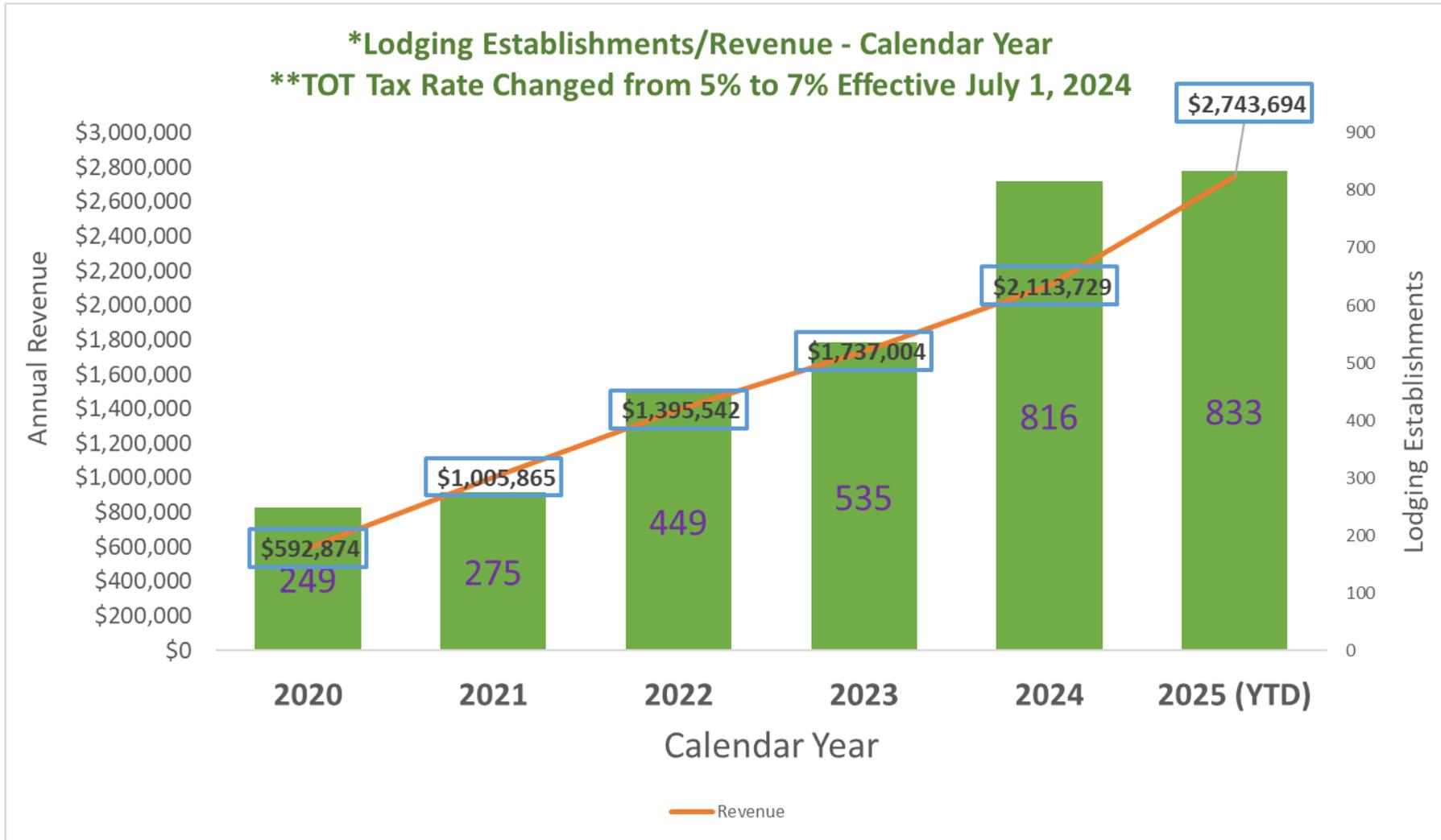
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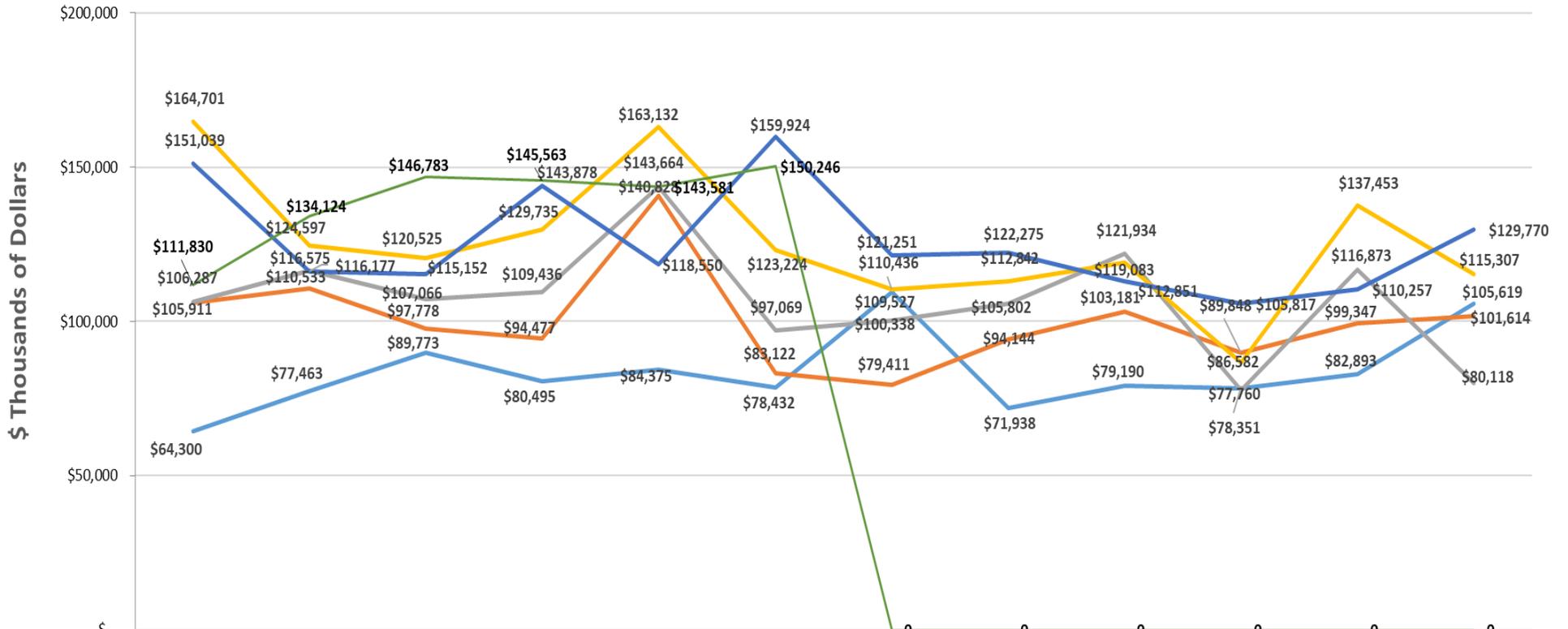


*Lodging Establishments is the number of businesses who are registered with the Commissioner of the Revenue for lodging in Nelson County. This number is up 7 from 826, in the previous month’s report. The number includes businesses who may have multiple properties who remit for all units with one payment. 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 (State Code Section 55.1-1209).

December 2025 Collection – January 13, 2026 BOS Report

Meals Tax Collection - Monthly Trend By Fiscal Year

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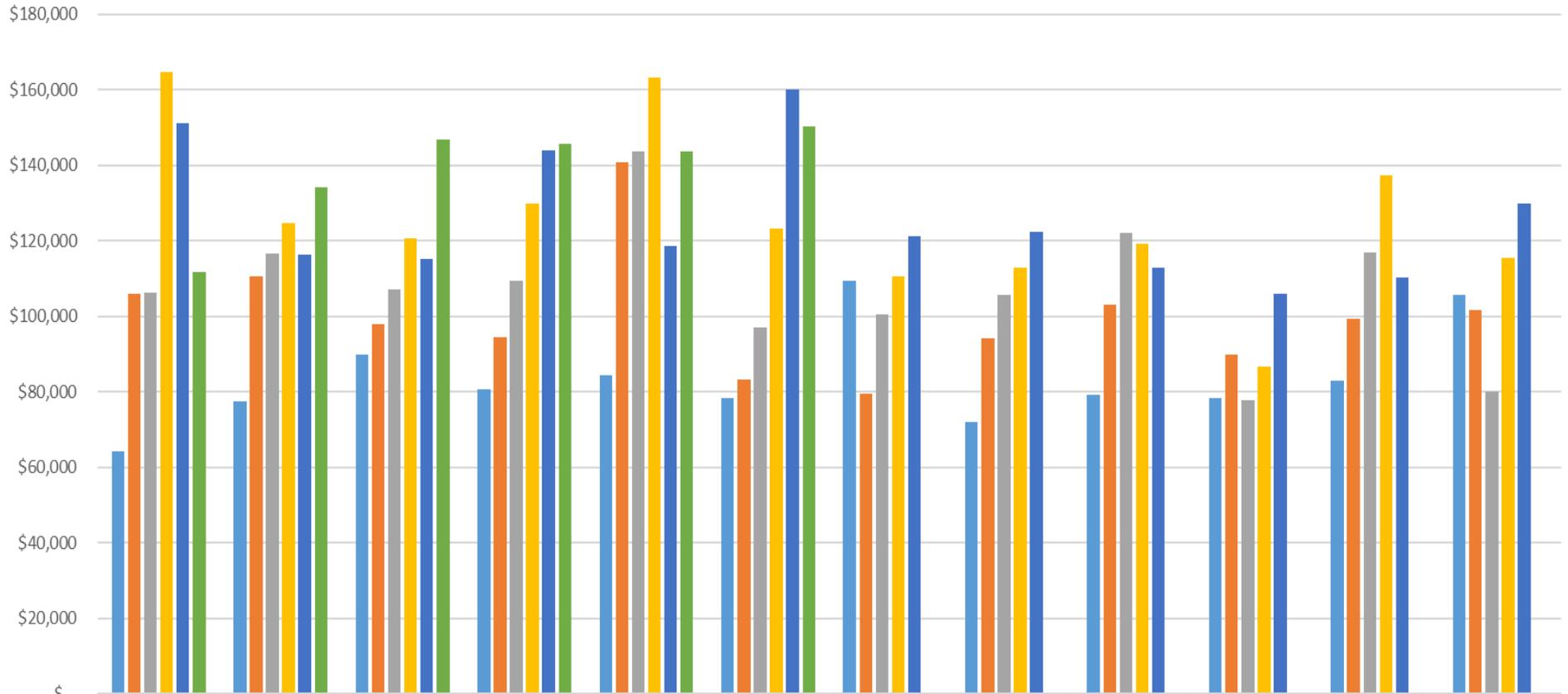
	July	August	September	October	November	December	January	February	March	April	May	June
FY 20/21	\$64,300	\$77,463	\$89,773	\$80,495	\$84,375	\$78,432	\$109,527	\$71,938	\$79,190	\$78,351	\$82,893	\$105,619
FY 21/22	\$105,911	\$110,533	\$97,778	\$94,477	\$140,828	\$83,122	\$79,411	\$94,144	\$103,181	\$89,848	\$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	\$159,924	\$121,251	\$122,275	\$112,851	\$105,817	\$110,257	\$129,770
FY 25/26	\$111,830	\$134,124	\$146,783	\$145,563	\$143,581	\$150,246	0	0	0	0	0	0

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■ 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
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