

BOARD OF  
SUPERVISORS

ERNIE Q. REED  
Central District

JESSE N. RUTHERFORD  
East District

J. DAVID PARR  
West District

DR. JESSICA LIGON  
South District

A. CAMERON LENAHAN  
North 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  
MAY 12, 2026**

**THE REGULAR MEETING CONVENES AT 2:00 P.M. IN THE  
GENERAL DISTRICT COURTROOM AT THE COURTHOUSE IN LOVINGSTON**

**I. CALL TO ORDER**

- A. Moment of Silence
- B. Pledge of Allegiance

**II. PUBLIC COMMENTS**

**III. CONSENT AGENDA**

- A. Resolution – **R2026-37** Minutes for Approval
- B. Resolution – **R2026-38** Budget Amendment
- C. Proclamation – **P2026-02** May is Older Americans Month
- D. Proclamation – **P2026-03** Nelson County is a Dementia Friendly Community
- E. Proclamation – **P2026-04** National Police Week

**IV. PRESENTATIONS**

- A. VDOT Report

**V. NEW & UNFINISHED BUSINESS**

- A. Special Use Permit #250358 – Conference Center in A-1 (Deferred from 4/14/26)
- B. Rezoning #250339 – R-1 and M-1 to M-2 Industrial (Deferred from 4/14/26)
- C. Wintergreen Fire & Rescue 80/20 Program Truck Order Request (**R2026-39**)
- D. County Office Space Updates
- E. Proposed Fee Increases for Planning and Zoning

**VI. REPORTS, APPOINTMENTS, CORRESPONDENCE AND DIRECTIVES**

- A. Reports
  - 1. County Administrator's Report
  - 2. Board Reports
- B. Appointments
- C. Correspondence
  - 1. NCPS Appropriation Request
- D. Directives

**VII. CLOSED SESSION PURSUANT TO §2.2-3711 (A)(3), (A)(6), (A)(7) & (A)(8)**

**VIII. OTHER BUSINESS (AS PRESENTED)**

**IX. 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 HEARINGS**

**A. FY27-32 Secondary Six Year Road Plan (R2026-40)**

The purpose of the public hearing is to receive public comment on the proposed Secondary Six Year Plan for Fiscal Years 2027 through 2032 in Nelson County and on the proposed Secondary Road System Improvement Priority List for Fiscal Year 2027.

**B. Proposed FY26-27 County Budget, All Funds**

The purpose of the public hearing is to receive public comment on the proposed FY26-27 County Budget.

**IV. APPROVAL OF THE RURAL RUSTIC DESIGN STANDARD FOR FY27-32 NELSON COUNTY SECONDARY ROAD SIX YEAR IMPROVEMENT PLAN (R2026-41)**

**V. OTHER BUSINESS (AS PRESENTED)**

**VI. ADJOURN AND CONTINUE TO \_\_\_\_\_ FOR A BUDGET WORK SESSION.**



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**RESOLUTION R2026-37**  
**NELSON COUNTY BOARD OF SUPERVISORS**  
**APPROVAL OF MINUTES**  
**(February 10, 2026 and February 25, 2026)**

**RESOLVED**, by the Nelson County Board of Supervisors that the minutes of said Board meetings conducted on **February 10, 2026 and February 25, 2026**, be and hereby are approved and authorized for entry into the official record of the Board of Supervisors meetings.

Approved: May 12, 2026

Attest: \_\_\_\_\_, Clerk  
Nelson County Board of Supervisors

**Virginia:**

AT A REGULAR MEETING of the Nelson County Board of Supervisors at 2:00 p.m. in the General District Courtroom located on the third floor of the Nelson County Courthouse, in Lovingston, Virginia.

Present: Dr. Jessica Ligon, South District Supervisor - Chair  
Jesse N. Rutherford, East District Supervisor – Vice Chair  
Ernie Q. Reed, Central District Supervisor  
David Parr, West District Supervisor  
Cameron Lenahan, North District Supervisor  
Candice W. McGarry, County Administrator  
Amanda B. Spivey, Administrative Assistant/Deputy Clerk  
Grace E. Mawyer, Director of Finance and Human Resources  
Susan F. Rorrer, Director of Information Systems  
Dylan M. Bishop, Director of Planning and Zoning  
Kevin Wright – Animal Control Supervisor  
Jerry West – Director of Parks and Recreation

Absent: None.

**I. CALL TO ORDER**

Dr. Ligon called the meeting to order at 2:00 p.m., with all five (5) Supervisors present to establish a quorum.

- A. Moment of Silence – Attendees observed a moment of silence.
- B. Pledge of Allegiance – Mr. Reed led the Pledge of Allegiance.

**II. PUBLIC COMMENTS**

*Robin Hauschner – Lovingston, Virginia*

Mr. Robin Hauschner stated that PJM Interconnection, the regional transmission organization which coordinates the delivery of electricity to all our homes, faces significant threats to its ability to consistently maintain a fully operational grid. Mr. Hauschner said that aging infrastructure, cumbersome interconnection queues, and increasingly large demands from consumers such as data centers put the grid at increased risk for failure. He stated that by June 2027, it is expected that PJM's reserve margins will not be met. He said that there have been efforts to mitigate the likelihood of power losses resulting from this, but they fall short of being adequate. He said the Eddystone generating station in Pennsylvania was ordered to remain operational despite being scheduled for retirement in May 2025.

Mr. Hauschner stated that the station's operation had been extended to August 2025, then to February 2026, and it would likely continue being extended until supply and demand challenges are resolved—placing more strain on the aging facility. He stated that in this case, mechanical failure of an aging infrastructure was considered less dangerous than failing to meet growing demand, and this reliance could result in a situation similar to the one Texas customers faced during winter storm Uri in 2021. He said that relying on reserve margins that include aging infrastructure can lead to greater harm being absorbed by residential households, including those in Nelson.

Mr. Hauschner said that PJM has stated that in the event of a load needing to be shed, transmission owners like Dominion and load-serving entities like CVEC would receive guidance proportional to their contribution to the total load, on how much load to shed in order to prevent total grid failure. He said CVEC accounts for 0.36% of Dominion's active load and about 0.07% of PJM's total, which he stated seems minimal but could be devastating if additional load, such as Project Hercules, is added. He said Table 2 presents various load shed scenarios, and stated that for small proportional loads, PJM would not ask for more than 5 megawatts, but with Project Hercules, the calculations would change. He said that without a mandatory disconnect for the facility in load shed scenarios, PJM's proportional framework would require CVEC to shed a larger share of the existing 86 megawatts in its territory. Mr. Hauschner stated that in a worst-case scenario, a 5% load shed would mean 19.3 megawatts, or 22.44% of the load of the rest of CVEC's service territory, which he said would be unsafe to rotate during severe conditions.

Mr. Hauschner stated that he had asked the Board to push CVEC for transparency regarding their mitigation strategies and for answers to specific questions, such as whether PJM's framework would remain proportional or if certain territories would be given more weight. He asked if Project Hercules had a curtailment agreement that would let CVEC force a disconnect during emergencies, and if CVEC had a plan for which feeders to cut first when responding to load shedding requests. He stated that allocations should not be random, and critical

infrastructure such as hospitals must be protected. He said he understood the Board would have difficulty stopping a by-right facility in Appomattox, but Nelson should join other CVEC counties in opposing the installation. He emphasized that loss of life should not have to be the reason for community or regional action.

*Stephen Bayne – Nellysford, Virginia*

Mr. Bayne stated that said the presentation in today’s packet addressed the reduction of the real estate tax rate to offset a greater than 30% increase resulting from the 2026 reassessment. He stated it was unfortunate that the scenarios for reduced tax rates began at 57 cents instead of 50 cents, the rate that would fully offset a 30% increase, and it was important for residents to have full transparency to understand these scenarios. Mr. Bayne said the County’s five districts were affected differently by the reassessment, and their analysis needed to start at the County level before moving to a district-by-district review. Mr. Bayne said the analysis focused on a FY27 school deficit totaling \$2.1 million, but he stated he had been unable to find that budget on the website, and some parts of the analysis might be premature given the budget calendar. He reiterated that it was important for Nelson County citizens to understand all details of the reassessment’s effects and how the County and their representatives are protecting affordability to the fullest extent possible.

**III. CONSENT AGENDA**

Mr. Rutherford moved to approve the Consent Agenda as presented. Mr. Parr seconded the motion, which passed unanimously (5-0) by roll call vote and the following resolutions were adopted:

A. Resolution – R2026-05 Minutes for Approval:

**RESOLUTION R2026-05  
NELSON COUNTY BOARD OF SUPERVISORS  
APPROVAL OF MINUTES  
(March 18, 2025 and January 28, 2026)**

**RESOLVED**, by the Nelson County Board of Supervisors that the minutes of said Board meetings conducted on March 18, 2025 and January 28, 2026, be and hereby are approved and authorized for entry into the official record of the Board of Supervisors meetings.

B. Resolution – R2026-06 Budget Amendment:

**RESOLUTION R2026-06  
NELSON COUNTY BOARD OF SUPERVISORS  
AMENDMENT OF FISCAL YEAR 2025-2026 BUDGET  
February 10, 2026**

**Appropriation of Funds (General Fund)**

<b>Amount</b>	<b>Revenue Account (-)</b>	<b>Expenditure Account (+)</b>
\$ 41,389.80	3-100-009999-0001	4-100-071020-8004
\$ 66,000.00	3-100-001899-0030	4-100-081020-7055
<u>\$ 1,472.63</u>	3-100-003303-0107	4-100-031020-1013
<b>\$ 108,862.43</b>		

**IV. PRESENTATIONS**

A. VDOT Report

VDOT Administrator Robert Brown stated that VDOT has been involved in snow removal for most of February, and he thanked the County for its patience. He said they had not been able to get a lot of maintenance work done but would be addressing numerous potholes in the coming weeks.

Mr. Rutherford said that on Rockfish River Road between Route 29 and Laurel Road, there is one driveway that has been pouring water pretty much basically year-round. He said the recent deep freeze has created a natural “glacier” that keeps migrating and getting worse and at times has been 3-4 inches thick, especially at the peak of the snow. He commented that it looks like crews have scraped it a couple times, but they may need a more permanent resolve with that road, which may have a bad crown or swale. He then confirmed that the issue was 11944 Rockfish River Road.

The Board had no other VDOT issues to discuss.

B. 2026 Reassessment Analysis #2

Ms. McGarry reported that last month's meeting began with the first preliminary analysis of the reassessment, and they had reached a point where they could describe the 2026 tax levy at the 65 cents per \$100 of taxable value versus the 2025 tax levy at the same tax rate. Ms. McGarry said the increase was determined to be about \$6,645,614, which is a 31.5% change. She stated that the equivalent tax increase using 65 cents per \$100 of value is 15.58 cents, and the 2026 tax value of the penny is \$426,540. Ms. McGarry stated that as Mr. Bayne had noted, the rate to equalize the tax revenue would be 49.5 cents, or 50 cents rounded to the whole penny.

Ms. McGarry explained that the chart attempts to show a comparison of the percentage increases that could be considered to retain equivalent revenue and the resulting new tax rate. She said the far left of the chart shows the percentage increase retained. She said she started with the 16% because Mr. Rutherford had suggested it as a possible starting point for the Board. She stated that other scenarios can be considered beyond what is shown in the chart, and she had also looked at increases from 16% up to 19%; the 100% collection equivalent in dollars is shown, and for the first line at 16%, the equivalent tax revenue would be \$3,372,721.

COMPARISON OF % INCREASE RETAINED, EQUIVALENT REVENUE, AND RESULTING NEW TAX RATE							
% Increase Retained	100% Equivalent \$	% Per Year	100% \$ Per Year	Pennies in Tax Rate Per Year	Pennies in Tax Rate Retained - 4 years	Equivalent New Tax Rate	100% 2026 Tax Year Revenue
16.00%	\$ 3,372,720	4.00%	\$843,180	\$0.02	\$0.08	\$0.57	\$24,452,220
16.50%	\$ 3,478,117	4.13%	\$869,529	\$0.02	\$0.08	\$0.58	\$24,557,617
17.00%	\$ 3,583,515	4.25%	\$895,879	\$0.02	\$0.08	\$0.58	\$24,663,015
17.50%	\$ 3,688,912	4.38%	\$922,228	\$0.02	\$0.09	\$0.58	\$24,768,412
18.00%	\$ 3,794,310	4.50%	\$948,577	\$0.02	\$0.09	\$0.58	\$24,873,810
18.50%	\$ 3,899,707	4.63%	\$974,927	\$0.02	\$0.09	\$0.59	\$24,979,207
19.00%	\$ 4,005,105	4.75%	\$1,001,276	\$0.02	\$0.09	\$0.59	\$25,084,605

*\* Each 1% of increase retained equates to \$210,795 in tax revenue*

Note: Cents shown have been rounded to the nearest whole penny

Ms. McGarry explained that dividing that by the four-year reassessment period yields about 4% per year. She said dividing equally among the four years would equal \$843,180 per year or 2 cents in the tax rate, for a total of 8 cents retained over four years, which equates to a new equivalent tax rate of 57 cents. Ms. McGarry said the 100% tax levy for tax year 2026 would be \$24,452,220. She stated that each 1% increase retained equates to \$210,795 in tax revenue, and the cents shown in the chart have been rounded to the nearest whole penny.

Mr. Rutherford said he would like to see where neighboring localities were in their real estate tax rates and which counties are undergoing reassessments.

Ms. McGarry agreed to provide that information. She then presented a slide with the budgetary timeline, which she said is mostly tax year reassessments layered with fiscal years and the state biannual K-12 LCI re-benchmarking cycle, and this is the second year of the current state biennium. She explained that their new reassessment revenue would be realized for a full fiscal year in the 2027 tax year, which is the start of the new state biennium for education funding and encompasses FY26-27 and FY27-28. She said the next reassessment would be effective January 2030, before the next biennium in FY31.

## BUDGETARY TIMELINE – TAX YEAR REASSESSMENTS, FISCAL YEARS, AND STATE BIENNIAL K-12 LCI/RE-BENCHMARKING

2026 TY Reassessment Effective	2027 TY - New RE Revenue		2030 TY Reassessment Effective		2031 TY - New RE Revenue	
FY25/26	FY26/27	2028 TY FY27/28	2029 TY FY28/29	FY29/30	FY30/31	2032 TY FY31/32
FY27 State, Federal, Other Revenue Loss (Schools)	\$1,286,637					
FY28 Anticipated State K-12 LCI/Rebenchmarking Revenue Loss (Schools)		\$1,087,000				
Increase in FY27 School Division Expenditures	\$842,579	TBD				
Total FY27 School Revenue Deficit	\$2,129,216	TBD				

The FY27 School Division Budget (Introduced 2/5/2026) shows a revenue deficit of \$2,129,215 – comprised of a net reduction in State, Federal, and Other funds of (\$1,286,637) and an increase in expenditures of \$842,579 (a 2.49% increase from FY26.)

2026 Reassessment Revenue at 16% Retained	\$3,372,720
FY27 School Revenue Deficit	-\$2,129,216
FY28 Anticipated State K-12 LCI/Rebenchmarking Revenue Loss (Schools)	-\$1,087,000
Remaining 2026 Reassessment Revenue	\$156,504

These charts ONLY show the potential distribution of 2026 Reassessment Revenue at 16% retained. Other estimated real estate growth and other Local revenue growth is not factored into this example.

Ms. McGarry reported that she had attended the recent School Board meeting at which they introduced their FY27 budget, which is based on the governor's introduced budget—so there will be changes reporting to the General Assembly that may affect a lot of these numbers. She said the schools are showing a revenue deficit of \$2,129,215, which is comprised of a net reduction in state, federal, and other funds of \$1,286,637 and increased expenditures of \$842,579, which represents a 2.49% increase on the expenditure side from FY26.

Ms. McGarry said the school division has indicated that the deficit in FY27-28 is expected to be at least \$1,087,000, with expenditures yet to be determined. She said the chart also shows a total FY27 school revenue deficit of \$2.1 million, to be determined for FY28. She explained that factoring in 16% of the reassessment increase at \$3.3 million, accounting for the \$2.1 million in school revenue deficit, and considering the FY28 anticipated minimum deficit related to the LCI re-benchmarking would leave a remaining amount of \$156,504. She added that these charts only show the potential distribution of 2026 Reassessment Revenue at 16% retained. She reiterated that this does not account for any other estimated real estate growth or other local revenue growth and is strictly dealing with the potential increase in real estate revenue from the reassessment.

Mr. Lenahan asked if they were anticipating a million and a quarter increase from other departments.

Ms. McGarry responded that they did not know that yet, as they are still building the budget for the March 10 presentation to the Board, and this only takes into account the known school funding budgetary numbers.

Ms. McGarry presented tax examples by district for a 16% increase using the \$0.57 per \$100 value and a zero property tax rate, stating that these examples may not be representative of the district as a whole and were selected to illustrate a variety of assessment increases and how they translate to tax impact with the 16% increase. Ms. McGarry stated that the first example showed land and improvements totaling \$461,600 for 2025, and a \$0.65 tax rate yielded 2025 taxes of \$3,000.40. She stated that for 2026, property values increased by 13.47%, and applying the \$0.57 tax rate resulted in 2026 taxes of \$2,985.66, a decrease of \$14.74 or 0.49%.

Ms. McGarry said the West District example was a mix of market-value land, a land use component, and improvements. She said in 2025, the property had a land use discount of \$30,800, without that land use, a regular property value would be \$499,400; the 2025 taxes were \$3,246.10, and the land use discount represented a \$200.20 reduction in 2025 taxes. She said the 2026 property values included a \$30,800 land use discount, and without the discount, there would have been a 23.08% increase in assessed value. She stated that with land use, the assessment was 21.41% higher. She said applying the \$0.57 tax rate, 2026 taxes were \$3,455.91, and the discount remained \$175.56. Ms. McGarry said the tax difference for 2026 versus 2025 was \$24.64, a decrease of 12.31%. She commented that the assessed value shown on a property assessment does not necessarily equate to the tax obligation.

Ms. McGarry reported that the Central District example included land and improvements. She stated 2025 taxes were \$5,379.40. She said the 2026 assessed value increased 28.61% to \$1,064,400. She stated that applying the \$0.57 tax rate, 2026 taxes would be \$6,067.08, a difference of \$687.68 or a 12.78% increase.

Ms. McGarry said the North District example had land and improvements with a 50% increase in property value from 2025 to 2026. She stated this resulted in a \$482.16 tax difference, a percentage change of 31.54%. She stated that the South District example included land and improvements, with 2025 taxes of \$1,061.45. She said the 2026 property values increased 20.76%, resulting in a dollar difference of \$62.59 or a 5.9% increase.

Ms. McGarry said one example was property that was land only, representing another land use case. She stated that in 2025, the tax obligation was \$222.95, and the land use discount on that obligation was \$1,264.90. She said that in 2026, the property value discount was \$232,800. She stated that the regular market value increase would have been 16.69%, but land use status kept the value change at 0%. She said the decrease in the tax rate from \$0.65 to \$0.57 resulted in a decrease in the tax obligation of \$1,326.96 or a 4.91% increase overall.

Mr. Lenahan said it looks like the North District is hit the hardest. Mr. Reed asked if she had taken a median or an average when providing these examples.

Ms. McGarry responded that she had just picked one, stating that her goal was to find some varying percentage increases in values.

Mr. Rutherford suggested using local MLS to see what the median sales were for specific property values.

### C. FY27 Department Budget Requests

#### 1. Information Systems – Susan Rorrer

Ms. Rorrer stated that she had good news regarding the E-911 and IT budgets, as both would remain essentially the same as last year, with any increases primarily due to increases in maintenance and support costs. She said the budgets and services would be maintained at prior levels while keeping costs stable, and no new funding was being requested for Information Systems but additional services like vulnerability scanning and data and asset management would be implemented using VITA and funds from the Virginia State and local cybersecurity grant program. Ms. Rorrer explained that these services would increase County security and compliance with local election security standards, and all costs for these items would be paid through the grant program and overseen by the state for three years, resulting in progress without extra cost.

Ms. Rorrer stated that for the E-911 budget, the Virginia PSAP grant program would provide funding for eligible costs. She said the current year's grant funding was used for replacing the CAD and RMS server for 911 and the Sheriff's Office, paying annual AT&T ESI Net charges for 911 services as well as other PSAP needs. She said in FY27, up to \$350,000 in funding would be available from the program, which they have tentatively planned for carpet and furniture replacement in the 911 center and for paying annual ESI Net charges. Ms. Rorrer said the budget was further offset by the County share of the statewide 911 tax, which she reported was about \$77,000 for the year.

Ms. Rorrer said capital outlay projects included routine battery replacement for County UPS and stated that they would be looking at the replacement of a County server that is used for the County's real estate financial management municipal software, replacement of mobile data computers for the Sheriff's Department. She reiterated that the carpet and furniture replacement was also considered. Ms. Rorrer stated that additional items included an upgrade to the County radio system for a trunked system to provide more capacity and channels for public safety, and a potential new tower site in southern Nelson for improved coverage.

#### 2. Planning & Zoning – Dylan Bishop

Ms. Bishop reported that the Planning & Zoning budget remains substantially the same from year to year to cover advertising costs, travel, training and continuing education. She stated that she would speak on a request pertaining to junkyard cleanup. She explained that her department enforces compliance with the zoning ordinance, and the highest volume of complaints and violations issued are related to junkyards. Ms. Bishop said it is often difficult to bring these properties into compliance for several reasons, noting that violators are typically elderly, disabled, or experiencing medical or financial hardship, and lack resources or support from family and friends. She noted that the department's goal is not to penalize or intimidate, but to ensure property compliance, public health, safety, and welfare. She said the program is complaint-based, and staff works with violators on a realistic timeline for compliance, maintaining communication and documenting progress.

Ms. Bishop reported that this request is to re-establish a grant program allowing violators to seek funding for property cleanup. She stated that cleanup money was allocated a few years ago but could not be used due to COVID, court closures, and staff turnover. Ms. Bishop said the department now has a new planner, Cody Barker, who has a background in zoning code enforcement. She said the department is ready to pilot the program and will use local companies to facilitate junk removal and inoperable vehicle removal. Ms. Bishop stated that staff would work with property owners on a compliance plan and timeline, using available funds to compensate

cleanup companies. She noted that Planning and Zoning would also request that tipping fees be waived. Ms. Bishop stated that several cases in the past year could benefit from this program, and the draft zoning ordinance provides clearer parameters for defining junkyards and establishes minimum standards for setback, screening, and maintenance.

Mr. Lenahan asked if they could possibly team up with Habitat for Humanity or the court systems for community service.

Ms. Bishop responded that she absolutely thinks there are opportunities, and staff has been in discussions with the Sheriff's Department as well, noting that part of this starting this program would be identifying resources that will help clear these properties up.

Ms. Bishop stated that one recommendation from the draft ordinance update includes adopting a Countywide fee schedule, and she said that currently, the fees are included in the zoning ordinance, which requires public hearings to amend. Ms. Bishop stated that a fee schedule allows the Board more leniency to make necessary fee changes. She said staff is working on drafting a proposed schedule for zoning and subdivision fees, along with a manual to address procedures for various land use applications, and she stated that this should streamline and clarify application requirements for any citizens or developers looking to locate their projects in Nelson County.

Ms. Bishop stated that staff evaluated fee schedules for other localities, including Albemarle, Amherst, Fluvanna, Greene, and Louisa, and she said fees for Nelson definitely fall towards the lower end of these. She stated that currently, Nelson County does not charge for administrative zoning approvals such as new structures like a single family dwelling, home occupations, and signs. Ms. Bishop said that by charging even just \$15 per zoning approval, revenue would increase by approximately \$3,000 a year as a conservative estimate based on FY25 numbers. Ms. Bishop stated that some localities require anywhere from \$30 to \$85, but \$15 sounds fine to her. Ms. Bishop stated that an increase in public hearing fees is suggested, as the current public hearing fee often barely covers the cost of the required legal advertisement, and raising fees would ensure additional revenues to cover those costs and staff time. She stated that the majority of revenue generated by Planning and Zoning comes from plat fees, which can also be increased as Nelson is one of the lowest in the region.

Ms. Bishop said that in addition to establishing minimum performance standards in the draft ordinance regarding short-term rentals, there has been discussion on requiring a yearly registration fee in addition to the business license. Ms. Bishop stated that new software being rolled out allows staff to track short-term rentals, and she said a common practice is charging an annual fee, typically in the amount of an average nightly rate. She stated that this can also be incorporated into the proposed fee schedule, and Ms. Bishop said staff can have that prepared and ready for review at any time. Ms. Bishop stated she is available for any other questions about budget requests, fees, or junkyard cleanup.

Dr. Ligon asked Ms. Bishop if she could provide what neighboring localities are charging.

Mr. Rutherford asked if the rate was voted on by this Board or handled administratively.

Ms. Bishop responded that she would provide a chart of neighboring localities' rates and said the rates would be voted on by the Board.

Ms. Bishop reported that her next item, somewhat unrelated to budget, is the scoping for mapping exercises for the update the County is currently working on. Ms. Bishop said that when the scope for the Comprehensive Plan was initially discussed, followed by the zoning and subdivision ordinance, the County decided on a three-phased approach; she stated that the Comprehensive Plan was completed first, then the zoning and subdivision ordinances, and finally mapping for phase three. Ms. Bishop said that this decision was made due to the high need to update the ordinance, which dates back to 1977, for improved usability and state code compliance.

Ms. Bishop stated that the land use evaluation determined that the current ordinance is only 50 to 70% compliant with state code, and she said that map amendments in conjunction with an ordinance overhaul could derail the adoption process, so this method ensures the mapping process begins with a strong and compliant ordinance. She said that recent discussions and concerns about zoning and subdivision updates have centered on minimum lot sizes and zoning districts, staff inquired about scoping out preliminary mapping exercises. Ms. Bishop stated that although this would delay the current adoption schedule, it would guide discussion and inform decision-making regarding the best map size.

Ms. Bishop reported that staff sent a meeting poll to the Board and Planning Commission members to schedule more focused discussions on hot topics such as lot size, mapping, and any other general feedback at this stage. Ms. Bishop said that staff met with Berkeley Group that morning and, at the Board's direction, she stated that staff would be glad to work with Berkeley Group on a work order amendment to include preliminary mapping services. She noted that was included in the original scope of work as an optional service. She commented

that they done several work order amendments to add various aspects from the optional services list. Ms. Bishop said that they would work on map exercises internally. She stated that another work session would be scheduled to compare the current zoning ordinance to the future land use map and the Comprehensive Plan, and Ms. Bishop said that they could discuss how proposed text changes have addressed certain aspects, continue with the text amendment adoption, and then revisit the mapping fully in Phase 3.

Ms. Bishop said that if a work order amendment was approved at the March 10th meeting, a work session could be scheduled for the first week of April, and a notice about the amended adoption timeline would be posted, if it has not already, to the Nelson 2042 and County websites to keep the public informed about progress.

Ms. Bishop asked if there were any questions about the process or direction for her to move forward with drafting a work order amendment with the Berkeley Group, or if they would like to see a map.

Dr. Ligon responded that she was on board and would love to see a map.

Mr. Rutherford agreed, stating that it is reasonable for them to get that and do the zoning at the same time.

Ms. Bishop responded that it would be totally appropriate at this point in the process, but she did not think it would have been wise to do it in conjunction throughout the whole process at the same time. She added that doing these initial exercises would help them make confident decisions for the ordinance.

Mr. Rutherford asked if they would be full-stopping zoning and then doing mapping and then doing both public hearings, or if they would be doing the public hearings for the zoning still.

Ms. Bishop responded that the idea would be to put a pin in the zoning ordinance, work on preliminary mapping exercises, then continue with just the text amendment adoption process, then do another scope for Phase 3, which would be the full mapping.

The Board was in agreement to have Ms. Bishop proceed with getting a work order amendment.

### 3. Animal Control – Kevin Wright

Mr. Wright stated that Animal Control's budget would remain mostly the same, and they were not soliciting any increases for the upcoming year and would continue normal operations. He offered to answer questions.

Mr. Rutherford asked if telecommunications encompassed both phones and internet. Mr. Wright confirmed that it did.

Mr. Lenahan asked for Mr. Wright's thoughts on the dog tax, as it seemed like a lot of work for a little payout. Mr. Wright agreed, stating that he has been looking into what other localities are doing. Ms. McGarry pointed out that it is required by state code and it cannot be removed.

Mr. Wright said there is software that ties into local veterinarian information, with more revenue possible and more components that make sense.

Dr. Ligon stated that Albemarle County uses a software where the veterinarian is required to put in every rabies shot that is given, and then the outside entity runs the transaction and makes money based on the transaction costs, with the revenue then passed back to the County. She said that would only be a good idea is if they use the same program that Albemarle or Amherst or neighboring counties use because they would then receive the revenue for Nelson County animals that go outside of the County for veterinary care, and they currently do not receive revenue for animals that go outside the County. She added that it's a great idea from the County's perspective, and Nelson would still set the price—with the transaction company just realizing those fees.

Mr. Lenahan asked how many tags were issued each year.

Dr. Ligon responded that it was a very low number.

## V. NEW & UNFINISHED BUSINESS

### A. Nelson County Recreation Foundation Update

Nelson County Parks and Recreation Director Jerry West reported that he was presenting the recommended appointed board of directors for the newly created Nelson County Recreation Foundation. He stated that after introducing this idea in early 2025, he and the County administration developed their vision and detailed goals

before opening public applications. Mr. West said that during this process, he and his colleagues worked with Phillip Payne to create the first draft of the foundation bylaws and articles of incorporation.

Mr. West reported that the application process was opened in November with an initial deadline of December 19, 2025, with the goal of having representation from all five districts. Mr. West stated that as of that deadline, there were no applications from the Central and East districts, so the deadline was extended through December 29 and again through January 26; however, after multiple attempts, there were still no applications from those two districts. Mr. West stated that there was a strong selection of 14 applications from all other areas, and a decision was made to move forward with seven individuals from that group of 14, as well as himself in the role of Director of Parks and Recreation, and Grace Mawyer, who volunteered to serve as the initial treasurer for the foundation. He stated that the seven selected members were Andrew Hudson, Greg Mullins, James Bibb, Jessica Mauzy, Ross Ruffing, Sonya Westervelt, and Arianna Hartman. He stated that the intent with the number was to keep the board at a manageable size, neither too large nor too small. Mr. West said the packet contains their qualifications and reasons for their suitability as board members, and the first meeting with the group would be organized soon to review and make the final edits to the foundation bylaws. He stated that once the bylaws are finalized by the group and approved by Mr. Payne, they will be submitted to the IRS for official 501c3 status. He said that the foundation will serve as an outlet for fundraising and building community support for years to come. Mr. West said with up to 11 members allowed, there remained a two-person buffer. Mr. Parr asked if Mr. West and Ms. Mawyer would be voting members. Mr. West confirmed that they would be.

Ms. McGarry clarified that they are just seeking the Board’s endorsement to move forward with the applicants, and no official action is needed since this is a private foundation. The Board was fine to proceed as presented.

B. Real Estate Tax Exemption Application – Synchronicity Foundation (R2026-07)

Ms. McGarry explained that staff does not have any additional information to add regarding Synchronicity, and the Board had not requested that Commissioner Goff be present since this is a carryover item from a previous meeting.

Mr. Reed **moved** to adopt Resolution R2026-07 as presented, approving the real estate tax exemption application. Mr. Rutherford **seconded** the motion, which passed 4-1, with Mr. Lenahan voting no, and the following resolution was adopted:

**RESOLUTION R2026-07  
NELSON COUNTY BOARD OF SUPERVISORS  
APPROVAL OF REAL ESTATE TAX EXEMPTION APPLICATION**

**RESOLVED**, pursuant to and in accordance with the applicable provisions of §58.1-3605 and §58.1-3651 of the Code of Virginia, 1950 as amended, and Sec. 11-185 of the Code of the County of Nelson Virginia, the Nelson County Board of Supervisors hereby approves the triennial real estate tax exemption application submitted by Synchronicity Foundation, Inc. as presented.

Mr. Parr commented that there were lots of questions when this was last presented, but his questions have now been answered.

Mr. Lenahan said he felt this was opening up a can of worms. Mr. Parr responded that the can has actually been open for 25 or 26 years. Mr. Lenahan stated that what he looked up was permissive, not mandatory—and meditation is an art of practice by religion, but it is not a religion. He added that this meant anyone could claim tax-exempt status for any religion of their own making.

C. Authorization for Public Hearing to Amend Chapter 2, Article III, Sec. 2-74 Local Emergency (R2026-08)

Ms. McGarry reported that this proposed ordinance amendment has arisen from the County’s recent declaration of local emergency. She explained that their local code requires that once the emergency is declared, the Board must ratify it within five days, whereas the state code allows 45 days, so staff is proposing to amend the County code to mirror the state code. She suggested that they strike the language that requires the entire Board of Supervisors within five days of the declaration to have a special meeting meet and confirm such declaration, and replace it with the Board being able to meet at its next regularly scheduled meeting or a special meeting within 45 days of the declaration, whichever comes first. She said this resolution authorizes staff to advertise a public hearing for this code amendment, and they would plan to hold the public hearing on March 10<sup>th</sup> at 7 p.m.

Mr. Rutherford **moved** to adopt Resolution R2026-08 as presented, authorizing staff to advertise a public hearing. Mr. Parr **seconded** the motion, which passed unanimously (5-0) and the following resolution was adopted:

**RESOLUTION R2026-08**  
**NELSON COUNTY BOARD OF SUPERVISORS**  
**AUTHORIZATION FOR PUBLIC HEARING TO AMEND CHAPTER 2,**  
**ADMINISTRATION, ARTICLE III, EMERGENCY SERVICES, DIVISION I,**  
**SECTION 2-74 DECLARATION OF LOCAL EMERGENCY**

**RESOLVED**, by the Nelson County Board of Supervisors pursuant to and in accordance with the provisions of 15.2-1427 of the Code of Virginia, 1950 as amended, that the County Administrator be and is hereby authorized to advertise a public hearing notice for the conduct of a public hearing on Tuesday, March 10, 2026 at 7:00 p.m. in the General District Courtroom of the Courthouse in Lovingston.

The purpose of the public hearing is to receive public comments on an Ordinance proposed for passage to amend Chapter 2, Administration, Article III, Emergency Services, Division I, Section 2-74 Declaration of Local Emergency. Proposed amendments to Section 2-74 (a) would align the County Code with the Code of Virginia 44-146.21, allowing for the Board of Supervisors to confirm a local emergency declaration at its next regularly scheduled meeting or at a special meeting within 45 days of the declaration, whichever occurs first.

**VI. REPORTS, APPOINTMENTS, DIRECTIVES AND CORRESPONDENCE**

A. Reports

1. County Administrator's Report

Ms. McGarry noted that the Board had received a list of dates that Davenport would be available to meet and look at the County's debt capacity and fund balance, and to provide other financial advisement. She indicated that staff would be proposing to have a work session on Wednesday, February 25, 2026 from 4 to 6 p.m., with Planning Commission to follow at 7 p.m. She noted that this would allow Dr. Ligon time between the two meetings. The Board was in agreement to meet on February 25<sup>th</sup>.

Ms. McGarry presented the County Administrator's Report:

**A. DSS Building Project:** Sitework including installation of stormwater management systems, electrical and data conduit installation, and retaining wall form work continues onsite. County staff, BCO Marrs, and Jeff Brantley have been working with PMA, Timmons, the Lovingston Fire Dept., and NCSA to finalize fire protection design elements before the building footers and slab are poured.

**B. Department of Social Services:** Advisory board member appointments and contact information were sent to VDSS. VDSS has emailed members with credentials and links to complete new board member training within 60-90 days; with an initial meeting date to be determined once training is complete.

**C. 2026 Reassessment:** The Board of Equalization Department of Taxation training has concluded, with members certified by the state, pending appointment by Circuit Court order. After that point, the board will set their hearing schedule for release to the public and will begin hearing assessment appeals.

**D. Transfer Station Tipping Floor Replacement:** The project invitation to bid has been issued, with bidding documents available February 11 and the following schedule proposed:

- Optional pre-bid meeting – February 17, 2026
- Receive sealed bids – March 4, 2026 at 2 p.m.
- Award contract – March 18, 2026 at a continued or called meeting of the BOS
- Complete construction – May 31, 2026

An MOU has been executed with Amherst County for solid waste disposal at their landfill during the project construction period.

**E. Former Larkin Property Test Wells:** Local well driller contact information has been provided to CHA, the County's engineering consultants, to gather pricing information for potential inclusion in the FY27 CIP for the Board's consideration.

**F. Cover the Caboose Project:** Inclement weather has delayed a Madison Heights firm, Cascio and Sons Construction from coming on site to provide a quote; however, they will be providing an estimated cost range by mid-week and will provide a refined quote after coming on site next week.

**G. Space Needs Follow-Up:** Nelson Center managers are finalizing the requested financial information, and possible short or long-term options from the School Division remain pending.

Mr. Parr asked for clarification. Ms. McGarry noted that the School Division had not provided any input on short-term or long-term options at this point. She indicated that staff did know what the School Division's square footage space needs were. She said she thought that the School Division had been tasked with determining what options worked for them in the short-term and long-term. She commented that Dr. Hester had toured the Nelson Center with Margaret Clair to see what space was available and the configuration. She noted that Dr. Hester had also seen the current DSS facilities.

**H. NCSA Lovingson Sewer Rehabilitation Project:** County staff and NCSA reviewed 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. Two alternative scopes with probable costs of \$4,115,000 and \$5,545,000 have been provided, with \$2,235,000 being the estimated cost of the original project scope. Project engineers, NCSA staff, and County staff are working with USDA/RD on how best to address this, either within the original budget, completing the most critical elements or obtaining an expanded loan from USDA/RD. Future presentation of this subject in detail is anticipated in the near future.

Ms. McGarry noted that she believed the lesser of the two new cost estimates utilized the same technology of lining the interior of the pipes, while the higher estimate involved pipe replacement.

**I. Seven Stars Music Festival:** Festival organizers have announced 2026 festival dates of October 9-11 for a similar sized event as in 2025 and have issued a press release that includes estimated economic benefits to the County and region, which is provided.

**J. Meals and Lodging Tax Collection & Lodging Entity Tracking:** The number of lodging units increased from 833 to 838. TOT taxes collected for the Calendar Year 2025 totaled \$2,743,694.

Mr. Parr asked if Maureen Kelley had reviewed the press release from Seven Stars. Ms. McGarry noted that she was aware that Ms. Kelley had the report but she was not sure how much of the information she had tried to validate. She indicated that the Commissioner of Revenue was following up with Seven Stars in regards to their reported TOT and Food and Beverage revenue amounts. Mr. Lenahan commented that the food and beverage amounts did not correspond to Ms. McGarry's graph. Mr. Rutherford asked to get some correspondence from Kim Goff regarding that information.

**K. Staff Reports:** Department and office reports for January/February have been provided.

Ms. McGarry reported that VDOT would be holding a Lovingson sidewalk improvement TAP grant open house and public hearing on February 26, 2026 at the Nelson Center from 4 to 6 p.m. She explained that this was not the typical "public hearing" based on previous similar VDOT events; they would have project storyboards, and the public can make comments at that time and submit questions that the agency will answer at a later date, but there would be no formal presentation.

## 2. Board Reports

### Mr. Rutherford:

Mr. Rutherford reported that he had attended VACo Day and hence was not able to attend the TJPDC meeting. He said there was a lot of correspondence pertaining to the hold harmless funds, which assist multiple localities, and this would be a 4% change and is perceived as a hard sell. He said the appropriations committee and their staff are the decisionmakers on this, and he offered one year instead of the two or three proposed. He said that their legislative liaison, David Blount, is having numerous conversations with senators and delegates to see if he can get some traction, but he has not yet sent any updates.

### Mr. Lenahan:

Mr. Lenahan said he had no report.

### Mr. Reed:

Mr. Reed stated that he had attended the TJPDC Zoom call, as their office was being remodeled, but they would resume in-person meetings in March. He added that there was not a lot of activity at the meeting, nor with the JABA Advisory Board meeting.

Mr. Parr:

Mr. Parr reported that the EMS Council had met this month but did not have much going on. He mentioned that he would be attending Insurance Day at the General Assembly the following day, and he would be sure to bring up the composite index, among other issues.

Dr. Ligon:

Dr. Ligon reported that the Planning Commission meeting was canceled, but Ms. Bishop had provided an excellent plan for the future in terms of doing smaller meetings where they could delve into more details.

B. Appointments

Library Advisory Committee

Mr. Rutherford **moved** to appoint Erin Loving as East District representative on the Library Advisory Committee. Mr. Parr **seconded** the motion, which passed unanimously (5-0).

Other Expiring Appointments/Vacancies

Ms. Spivey stated that she was waiting to hear back from Mr. Hall on whether he would like to continue with the James River Alcohol Safety Action Program, and she hoped to have an update next month. Mr. Reed asked Ms. Spivey if she could provide some background information on James River ASAP. Ms. Spivey also stated that the EDA advertisement was Countywide and not by district, as is the BZA—for which they are seeking a regular board member as well as an alternate.

Dr. Ligon asked if Ms. Spivey could also send information on the Ag/Forestral Advisory Committee. Ms. Spivey noted that she would send additional information, she confirmed that Planning and Zoning coordinated those meetings. She noted that they were currently seeking a producer member for the Ag and Forestral Advisory Committee as Andy Wright had resigned from that position.

C. Correspondence

Ms. McGarry mentioned the correspondence received from Mr. Hauschner, which mirrored what he had provided in public comment.

D. Directives

Mr. Parr said he had mentioned this casually before, but he would like to have staff look into a “tire amnesty day” for citizens and revisit what they have done in the past.

Mr. Rutherford mentioned that Albemarle had done a tire clean-up from the river, and the County was part of that event.

Mr. Lenahan commented that there seem to be problems with used mattresses and old couches, etc. at the donation shed at the Rockfish Refuse Center, as well as issues with resellers and others who use the shed. Mr. Reed noted that there have been ongoing issues there, which the attendants are well aware of. Mr. Lenahan asked what the Board thought about a three-month suspension on just the donation shed. Mr. Parr asked how bad it was other than a few mattresses. Dr. Ligon suggested that they get Jeff Brantley to assess the situation and report back.

The Board took a brief recess.

**VII. CLOSED SESSION PURSUANT TO §2.2-3711 (A) (1), (A)(7) & (A)(8)**

Mr. Rutherford moved that the Nelson County Board of Supervisors convene in closed session to discuss the following as permitted by Virginia Code Sections 2.2-3711:

(A)(1) - "Discussion, consideration, or interviews of prospective candidates for employment; assignment, appointment, promotion, performance, demotion, salaries, disciplining, or resignation of specific public officers, appointees, or employees of any public body;"

(A)(7) - “Consultation with legal counsel and briefings by staff members pertaining to actual litigation, where such consultation or briefing in open meeting would adversely affect the negotiating or litigating posture of the public body” – Litigation pertaining to the Region 2000 Services Authority;”

(A)(8) - "Consultation with legal counsel employed or retained by a public body regarding specific legal matters requiring the provision of legal advice by such counsel. Nothing in this subdivision shall be construed to permit the closure of a meeting merely because an attorney representing the public body is in attendance or is consulted on a matter." Mr. Lenahan seconded the motion, which passed unanimously (5-0) by roll call vote.

Supervisors conducted the closed session and upon its conclusion, Mr. Lenahan moved to reconvene in public session. Mr. Rutherford seconded the motion and there being no further discussion, Supervisors voted unanimously (5-0) by roll call vote to approve the motion.

Upon reconvening in public session, Mr. Rutherford moved that the Nelson County Board of Supervisors certify that, in the closed session just concluded, nothing was discussed except the matter or matters specifically identified in the motion to convene in closed session and lawfully permitted to be discussed under the provisions of the Virginia Freedom of Information Act cited in that motion. Mr. Parr seconded the motion and there being no further discussion, Supervisors voted unanimously (5-0) by roll call vote to approve the motion.

#### **VIII. OTHER BUSINESS (AS PRESENTED)**

There was no other business to discuss.

#### **IX. ADJOURN AND CONTINUE TO FEBRUARY 25, 2026 AT 4:00 P.M. AN EVENING SESSION WILL NOT BE CONDUCTED.**

At 4:56 p.m., Mr. Rutherford moved to adjourn and continue the meeting to February 25, 2026 at 4:00 p.m. Mr. Parr seconded the motion. There being no further discussion, Supervisors approved the motion by vote of acclamation and the meeting adjourned.

**Virginia:**

AT A CONTINUED MEETING of the Nelson County Board of Supervisors at 4:00 p.m. in the Thomas D. Harvey Meeting Room located on the fourth floor of the Nelson County Courthouse, in Lovingson, Virginia.

Present: Dr. Jessica Ligon, South District Supervisor - Chair  
Jesse N. Rutherford, East District Supervisor – Vice Chair  
Ernie Q. Reed, Central District Supervisor  
David Parr, West District Supervisor  
Cameron Lenahan, North District Supervisor  
Candice W. McGarry, County Administrator  
Amanda B. Spivey, Administrative Assistant/Deputy Clerk  
Grace E. Mawyer, Director of Finance and Human Resources  
Susan Rorrer, Director of Information Systems

Absent: None.

**I. CALL TO ORDER**

Dr. Ligon called the meeting to order at 4:00 p.m., with all five (5) Supervisors present to establish a quorum.

**II. CONSENT AGENDA**

A. Resolution – **R2026-09** FY26 Budget Amendment

Mr. Parr moved to approve the Consent Agenda as presented. Mr. Rutherford seconded the motion, which passed unanimously (5-0) by roll call vote and the following resolution was adopted:

**RESOLUTION R2026-09  
NELSON COUNTY BOARD OF SUPERVISORS  
AMENDMENT OF FISCAL YEAR 2025-2026 BUDGET  
February 25, 2026**

**I. Transfer of Funds (Employee Benefits & Departmental)**

<u>Amount</u>	<u>Credit Account (-)</u>	<u>Debit Account (+)</u>
\$ 38,226.00	4-100-031020-1005	4-100-031020-1006
\$ 60,976.00	4-100-081020-1004	4-100-081020-1001
\$ 21,328.00	4-100-032010-1001	4-100-031020-1001
\$ 11,274.00	4-100-091030-5616	4-100-011010-2005
\$ 14,294.00	4-100-091030-5616	4-100-012010-1001
\$ 222.00	4-100-091030-5615	4-100-012010-2011
\$ 11,283.00	4-100-091030-5616	4-100-012090-1001
\$ 202.00	4-100-091030-5615	4-100-012090-2011
\$ 7,172.00	4-100-091030-5616	4-100-012130-1001
\$ 48.00	4-100-091030-5615	4-100-012130-2011
\$ 10,570.00	4-100-091030-5616	4-100-012150-1001
\$ 246.00	4-100-091030-5615	4-100-012150-2011
\$ 5,041.00	4-100-091030-5616	4-100-012180-1001
\$ 1,681.00	4-100-091030-5616	4-100-013020-1001
\$ 6,000.00	4-100-091030-5616	4-100-013020-1002
\$ 201.00	4-100-091030-5615	4-100-013020-2011
\$ 12,463.00	4-100-091030-5616	4-100-021010-1001
\$ 278.00	4-100-091030-5615	4-100-021010-2011
\$ 4,779.00	4-100-091030-5616	4-100-021060-1001
\$ 4,284.00	4-100-091030-5616	4-100-021060-2005
\$ 235.00	4-100-091030-5615	4-100-021060-2011
\$ 15,140.00	4-100-091030-5616	4-100-022010-1001
\$ 5,373.00	4-100-091030-5616	4-100-022010-1006
\$ 525.00	4-100-091030-5615	4-100-022010-2011
\$ 85,347.00	4-100-091030-5616	4-100-031020-1001
\$ 3,074.00	4-100-091030-5616	4-100-031020-1010
\$ 1,319.00	4-100-091030-5616	4-100-031020-1011
\$ 3,673.00	4-100-091030-5615	4-100-031020-2011
\$ 4,138.00	4-100-091030-5616	4-100-031020-7015

**I. Transfer of Funds (Employee Benefits & Departmental)**

<u>Amount</u>	<u>Credit Account (-)</u>	<u>Debit Account (+)</u>
\$ 660.00	4-100-091030-5615	4-100-032010-2011
\$ 3,428.00	4-100-091030-5616	4-100-032030-1001
\$ 1,253.00	4-100-091030-5615	4-100-032030-2011
\$ 71.00	4-100-091030-5615	4-100-034010-2011
\$ 6,807.00	4-100-091030-5616	4-100-035010-1001
\$ 3,687.00	4-100-091030-5616	4-100-042030-1001
\$ 76.00	4-100-091030-5615	4-100-042030-2011
\$ 15,617.00	4-100-091030-5616	4-100-043020-1001
\$ 357.00	4-100-091030-5615	4-100-043020-2011
\$ 133.00	4-100-091030-5615	4-100-053600-2011
\$ 3,799.00	4-100-091030-5616	4-100-071020-1001
\$ 2,941.00	4-100-091030-5616	4-100-081010-1001
\$ 124.00	4-100-091030-5615	4-100-081010-2011
\$ 21,491.00	4-100-091030-5616	4-100-081020-1001
\$ 54.00	4-100-091030-5615	4-100-081020-2011

**II. Transfer of Funds (General Fund Nonrecurring Contingency)**

<u>Amount</u>	<u>Credit Account (-)</u>	<u>Debit Account (+)</u>
\$ 15,041.90	4-100-999000-9905	4-100-013020-1001
\$ 1,150.71	4-100-999000-9905	4-100-013020-2001
<b>\$ 406,082.61</b>		

**III. COUNTY FUND BALANCE & DEBT UPDATE – DAVENPORT**

Ms. McGarry stated that Davenport, the County’s financial advisors, come annually to provide an update on the fund balance and debt capacity. She introduced Ben Wilson from Davenport.

Mr. Ben Wilson stated that Ms. McGarry requested an update on the fund balance and the current debt status. He said this presentation was informational and not intended to prompt any action, noting that it had been over a year since materials were last presented to them. Mr. Wilson said that Davenport has worked with the County for many years, and their involvement encompasses both planning, as reflected in the current review, and the execution of debt transactions when borrowing is necessary, which they can assist with.

Mr. Wilson reported that last year, Davenport permanently financed two projects: one through the Virginia Public School Authority (VPSA), a state program that allows debt issuance for schools in the public markets without requiring the County to go through the process of getting ratings, with that project mostly funded through that borrowing but also through a school construction grant from the Commonwealth that funded a piece of that project. He said the other project they funded permanently last year was the Department of Social Services (DSS) building, which they did through the Virginia Resources Authority (VRA), a similar program to VPSA but supporting projects other than schools.

Mr. Wilson reported that several years ago, \$2.5 million was borrowed for the purchase of the Larkin property, done on an interim basis because the plan at the time was that there may be projects associated with that property, and they would roll that land purchase into permanent financing. He said those projects have not materialized so far, but they need to keep in mind that the short-term financing matures in the summer of 2027—so it will need to be paid off, extended, or rolled into permanent financing. He stated that they could just permanently finance the \$2.5 million if preferred. He stated that interest payments on the short-term financing are incorporated into existing debt obligations; while projections assume permanent financing will occur next year.

Mr. Wilson reported that governmental accounting uses fund balance instead of equity, with allocations defined by external or internal restrictions. He said the general fund balance over five years is shown, going from most to least restrictive: non-spendable, restricted, committed, and unassigned. He stated that most fund balance policies focus on the unassigned category because it is unrestricted, while committed funds are designated by official action, and restricted or non-spendable funds are limited by external conditions.

Historical Fund Balance	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
	Audit	Audit	Audit	Audit	Draft Audit
<b>2 General Fund Balance</b>					
3 Nonspendable	\$ 381,307	\$ 488,413	\$ 389,510	\$ 670,552	\$ 639,167
4 Restricted	-	5,978	8,093	14,729	14,729
5 Committed	1,051,472	681,175	813,563	728,551	562,729
6 Unassigned	28,169,080	30,473,594	29,078,931	30,206,488	31,115,855
7 Total General Fund Balance	\$ 29,601,859	\$ 31,649,160	\$ 30,290,097	\$ 31,620,320	\$ 32,332,480
<b>9 Other Fund Balances</b>					
10 Debt Service Fund	\$ 220,280	\$ 221,377	\$ 3,237,412	\$ 3,397,328	\$ 4,626,213
11 Capital Projects Fund	720,230	720,230	720,230	720,230	18,368,535
12 Other Governmental Funds	50	50	50	50	50
13 Total Other Fund Balances	\$ 940,560	\$ 941,657	\$ 3,957,692	\$ 4,117,608	\$ 22,994,798

After adjusting for amounts appropriated in FY 2026 (\$4,734,712), the Unassigned Fund Balance totals \$26,381,143.

He reported that the County also maintains several other funds: the general fund, where most operations take place; and a debt service fund, capital projects fund, and other governmental funds. He said the debt service fund would be addressed further, and those funds have been set aside to help with debt service payments over the next few years. He noted that there is a peak in the debt service, then it comes back down again, so the \$4.6 million is set aside primarily for this purpose. He said the \$18 million reflected on Line 11 is bond proceeds from prior borrowing and is already committed.

Mr. Wilson stated that maintaining an unassigned fund balance is essential for operational liquidity—County operations and payroll, etc.—so it is important to at least maintain a certain level of fund balance for that, which differs from locality to locality. Mr. Wilson noted that other benefits to maintaining fund balance include earning interest on investments, and lenders generally look favorably at localities having more money in the bank, which leads to lower interest rates if they were to go to a bank or get a credit rating of their own. Mr. Wilson said the unassigned fund balance was \$31.1 million as of June 30, 2025, but there have been appropriations since then for FY26 budget and other items, reducing the total to approximately \$26.5 million.

Mr. Lenahan asked where the \$4.7 million was appropriated.

Ms. McGarry responded that on the revenue side, it shows as year-end balance on the budget, which the Board hasn't seen yet. She said they utilized it for non-recurring items within the budget, and then bringing forward previously funded items from previous fiscal years that had not happened yet and bringing that into the current budget.

Ms. Mawyer said in her budget amendments, it will show as Line Item 3-100-9999-00, which is fund balance.

Mr. Lenahan asked about the capital projects fund, which has a string of five \$720,000 items, then \$18 million.

Dr. Ligon explained that it is because of their bond issue and is just a matter of timing.

Mr. Wilson said that's probably all for schools, as the DSS building happened after the end of the fiscal year.

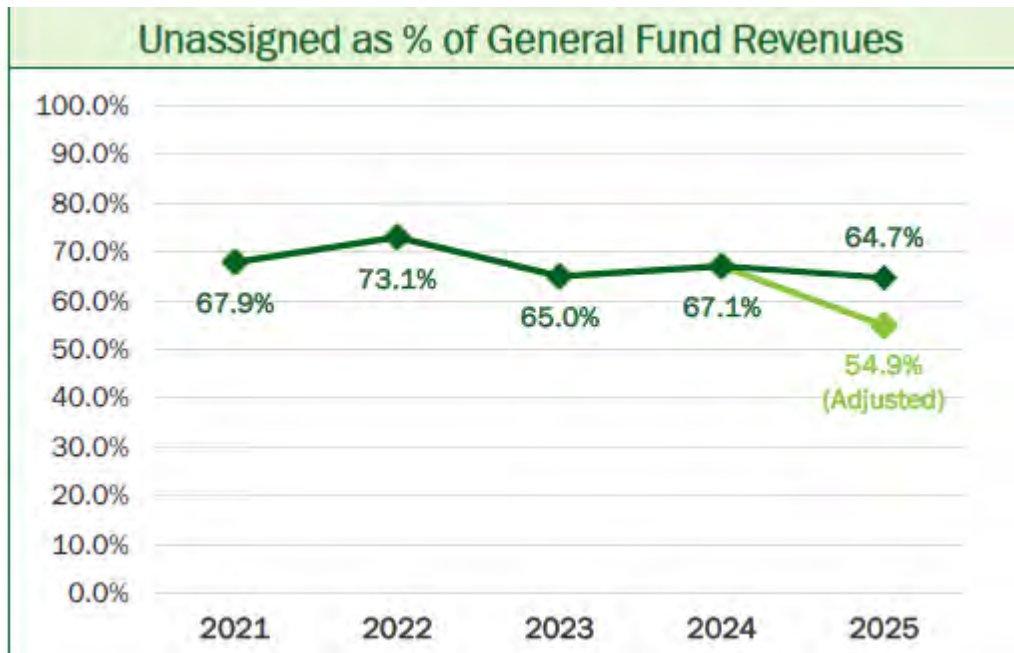
Ms. McGarry stated that out of the unassigned fund balance, they want to maintain a certain level of operating funds—usually a 90-day operating reserve at about 25–30%, which will be part of the fund balance as well. She noted that they have other balances such as the EMS loan fund balance and some other balances that are not technically committed but are part of that money as well.

Mr. Lenahan asked if they have a certain percentage in the recent school allocations, noting that Chesterfield puts 10% of their budget into a fund balance.

Mr. Rutherford said Nelson also has a debt service fund, which is similar to that structure, and Chesterfield is just on their macro level.

Ms. McGarry explained that Chesterfield probably established a more formal reserve, whereas Nelson's is less formal. She said Nelson is without any financial policies in place, which Davenport has worked with them to develop, but the County just has not adopted them yet.

Mr. Wilson said they could definitely revisit those and talk about a ratio to be considered. He said the information presented shows an unassigned fund balance, reflected in the last line of \$30 million or so, as a percentage of General Fund revenues.



He stated that they have been in the 60% to 70% range over the last several years; with the adjustment for what's been appropriated since the end of FY25, they are closer to 50%. He noted that this is generally what Ms. McGarry is talking about with the 25% to 30% they need to keep for operating. He added that there would need to be some analysis done about cashflows and how that ebbs and flows, as the County's revenues are a bit spotty; they come in once or twice a year in big clumps with real estate and personal property taxes coming in.

Mr. Wilson explained that in contrast, their expenses are fairly flat and happen every month, so they need to have some money in the bank to be able to make those payments until the revenues come in. He added that there are some governments that will borrow for that through revenue anticipation notes or tax anticipation notes, but those can be costly. He said they are generally 6–12 months long, and they are really just borrowing to meet expenditures for the next few months, then pay off the loan when revenues come in. He said that is something governments generally try to avoid, but there are places that do because it allows them to keep a lower fund balance.

Mr. Lenahan commented that he would not borrow money to pay his light bill.

Ms. McGarry responded that it was not a good thing to have to do. She stated that within the first month of the County's new fiscal year, they transfer out over \$20 million, which goes to the schools, social services, etc.

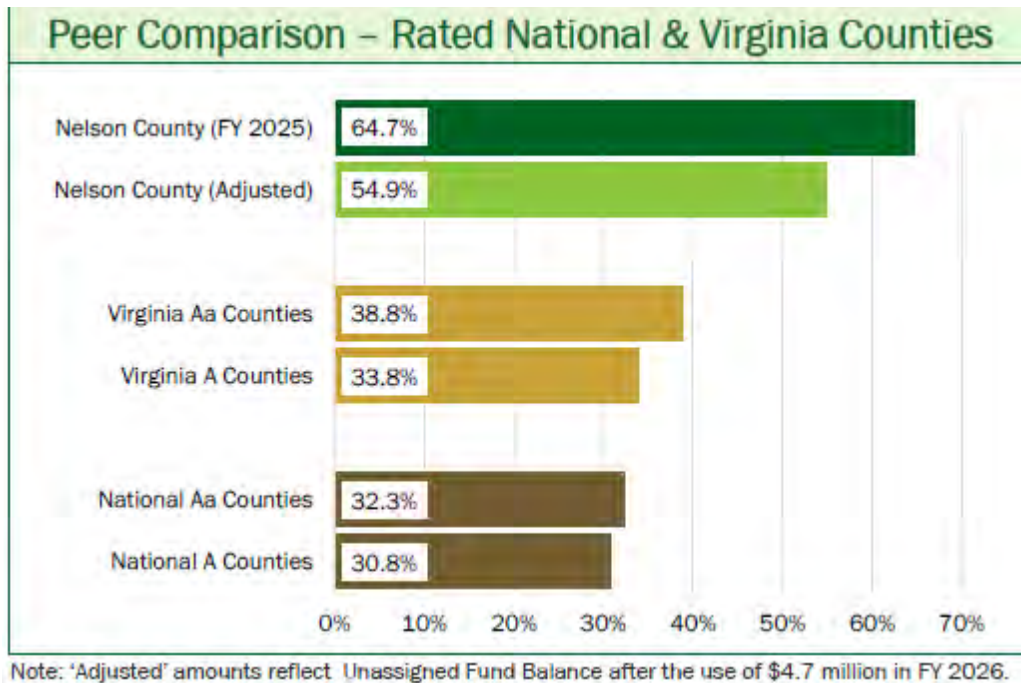
Mr. Rutherford asked if the schools get paid out all at once and if they invest their money.

Ms. McGarry noted that the Schools get paid out all at once. She said she assumed they did invest their money, and their money is actually part of the local government money.

Mr. Rutherford commented that investing that amount at 4% would provide a generous yield.

Mr. Lenahan suggested that the County allocate that money in two stages. Mr. Rutherford asked if the current structure was dictated by state statute. Ms. McGarry responded that it wasn't, and there are other ways they can appropriate it rather than all at once at the beginning of the year.

Mr. Wilson continued with his presentation, pointing out where the County's ratio has been for the last five years and a comparison to other rated entities.



He stated that Nelson does not have a credit rating and has not needed one, primarily because they have access to VRA and VPSA fundings. He said the County has several options to get capital funding: a direct bank loan, or the state programs as mentioned—which are similar to a bank loan but with the state.

He stated that they could also go into the public market and sell bonds, which would be purchased as bonds that Nelson County issued at public market rates. He noted that they would have to get a credit rating, which can be a costly and time-consuming process, whereas the state is essentially doing that through their programs.

Mr. Lenahan asked if not having a credit rating affected their borrowing. Mr. Wilson responded that it doesn't within those programs, which are based on the state credit rating, and every borrower that goes into those gets the same interest regardless of other borrowers' credit ratings. He said they also don't need a credit rating for a bank loan, although it can help as an external validation of credit worthiness. Mr. Wilson added that he was not in a position to tell them what that fund balance percentage should be at this point, but it is something they could explore further if they wanted to establish a formal policy.

Mr. Wilson reported that as of June 30, 2025, the County had \$28.6 million of existing outstanding debt, which was the actual loan amount and did not include the interest that would be paid. He said the County also had the 2022 Bond Anticipation Note (BAN) outstanding for the Larkin property, making the total debt outstanding \$31.2 million. He explained that after June 30, 2025, the County closed on the DSS building financing, which had a par amount of \$8.1 million; after adjusting for that, the debt was at \$39.3 million.

### Par Outstanding – Estimated as of 6/30/2025

Type	Par Amount
Long-Term Debt as of 6/30/2025	\$28,607,000
2022 BAN	2,600,000
<b>Total as of 6/30/2025</b>	<b>\$31,207,000</b>
DSS Building (Issued After 6/30/2025)	8,145,000
<b>Total (Adjusted for DSS Building)</b>	<b>\$39,352,000</b>

Note: includes the par amount of the 2022 BAN. Adjusted for the 2025 VRA Summer Pool issuance for the DSS Building that closed after 6/30/2025.

See Appendix for details.

Mr. Wilson stated that all of the debt outstanding was fixed rate, and they would know what the payments would be through maturity unless the County took some sort of action such as refinancing for savings, paying it off with cash on hand, or permanently financing the BAN.

**Tax-Supported Debt Service\***

Fiscal Year	Principal	Interest	Total Debt Service	10-Year Payout
2026	\$ 1,767,000	\$ 1,289,780	\$ 3,056,780	36.0%
2027	1,996,000	1,619,340	3,615,340	35.9%
2028	2,054,000	1,511,140	3,565,140	35.5%
2029	1,305,000	1,403,671	2,708,671	35.1%
2030	1,115,000	1,346,201	2,461,201	36.5%
2031	1,165,000	1,294,593	2,459,593	38.6%
2032	885,000	1,245,753	2,130,753	41.1%
2033	935,000	1,199,631	2,134,631	44.5%
2034	980,000	1,151,101	2,131,101	48.4%
2035	1,030,000	1,100,165	2,130,165	52.7%
2036	1,085,000	1,046,568	2,131,568	57.7%
2037	1,145,000	990,056	2,135,056	63.2%
2038	1,205,000	930,503	2,135,503	69.7%
2039	1,265,000	867,909	2,132,909	77.2%
2040	1,325,000	808,398	2,133,398	86.1%
2041	1,380,000	752,223	2,132,223	96.8%
2042	1,440,000	692,366	2,132,366	100.0%
2043	1,505,000	628,697	2,133,697	100.0%
2044	1,570,000	561,473	2,131,473	100.0%
2045	1,640,000	490,545	2,130,545	100.0%
2046	1,715,000	416,410	2,131,410	100.0%
2047	1,795,000	338,262	2,133,262	100.0%
2048	1,875,000	255,069	2,130,069	100.0%
2049	1,965,000	167,119	2,132,119	100.0%
2050	2,055,000	75,033	2,130,033	100.0%
2051	555,000	13,978	568,978	100.0%
<b>Total</b>	<b>\$ 36,752,000</b>	<b>\$ 22,195,984</b>	<b>\$ 58,947,984</b>	

\* Excludes principal on the 2022 BAN.

He noted that this did not include the \$2.6 million that was technically due in the summer of 2027. He said they are not showing that in the Tax-Support Debt Service because the expectation was that it would be permanently financed or at least extended to a point where other projects could be done with that property and permanently financed at that time. He said the last column shown was the 10-year payout ratio, and it was a forward look for any given year at how much was being paid off in the next 10 years as a percentage of what was outstanding. He noted that in 2026, the County would be paying off 36% of the debt in the next 10 years; the other 64% would get paid off in the subsequent 15 to 20 years.

Mr. Reed asked if there was any strategic benefit to rolling the \$2.6 million into a permanent financing scenario as opposed to waiting and doing it later.

Mr. Wilson responded that the benefit would be that if you start the permanent financing earlier, you're paying less interest on the current interim financing because when you roll it into permanent financing, you can start amortizing the debt and start paying back the principal. He said the benefit to waiting until you do something else is that it would streamline it, and you only have to issue debt one time. He noted that there are closing costs associated with issuing debt, so if you do the permanent financing of the BAN first and then decide to do a project a year later and have to close again, there will be some duplicative costs between those two.

Dr. Ligon asked what interest they are paying now.

Mr. Wilson responded that the interest rate is about 3.12%, so they are paying about \$80,000 a year; the last year is only \$40,000 because there is one final payment instead of two. He added that the 3.12% rate is a good rate in today's market, and if they were to permanently finance that today over 20 years, it would be closer to 4%.

Mr. Wilson presented information on the County's individual loans: the DSS building and the high school renovation.

Dr. Ligon mentioned that the current debt situation does not reflect what they will owe for the jail.

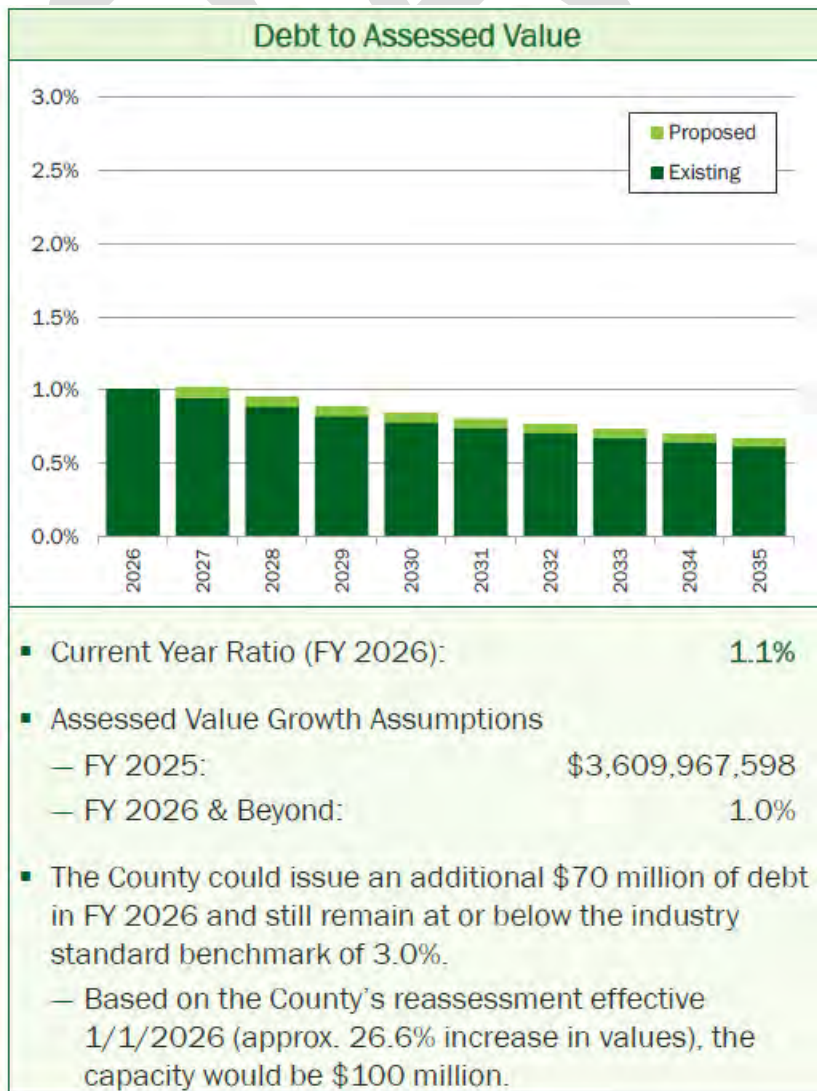
Ms. McGarry confirmed this and said that was part of the General Fund balance, and because it's the jail authority's debt, it doesn't apply to this debt capacity scenario. She noted that the renovation debt would be about \$300,000, and she would bring back more information next week as to what the County's portion of the debt would be. Dr. Ligon noted that the County's share was based on the incarceration rate. Ms. McGarry confirmed that the annual amount would change based on the five year average.

Mr. Lenahan reported that in one of his supervisors classes, one of the other localities said that 65% of all their debt is paid off in a 10-year period, and if they are getting close to that limit, they do not issue new debt.

Mr. Rutherford said that is essentially the financial policy they were discussing previously.

Mr. Wilson agreed, stating that the locality has a policy for the 10-year payout ratio, which is not as in focus as some of the others they would be discussing—mainly because it's dependent on how the projects they need to do come up. He said most lenders, credit rating agencies, and the Commonwealth will not bat an eye if the County comes in below that if they are doing a project they view as necessary. He also acknowledged that it is something that would prevent them from issuing a lot of debt going forward, as they are already below that.

Mr. Wilson presented information on debt as a percentage of assessed value, or how much principal they have outstanding as a percentage of tax base, as that is the biggest revenue driver. He said the County is at about 1%, with policies typically seen in the 3–4.5% range; if they went to 3% for a policy, they would have the capacity to issue about \$70 million more in debt and still remain under that. He noted that this would jump to \$100 million based on the higher tax base generated from the new reassessment.



Mr. Wilson reported on the affordability side, which is the debt service the County spends on an annual basis as a percentage of their budget and is about \$3 million in 2026. He said it is 5% in the current year, and when the debt service steps up, they're closer to 6% of the budget paying debt service. He noted that they do account for the school budget in this since the County issues debt on behalf of the schools. Mr. Wilson stated that policies for debt service versus expenditures generally range from 12% to 20%, with 20% being very high and 12% considered a strong policy; at the 12% level, they could issue an additional \$60 million of debt and still be in compliance with a policy that would be 12%.



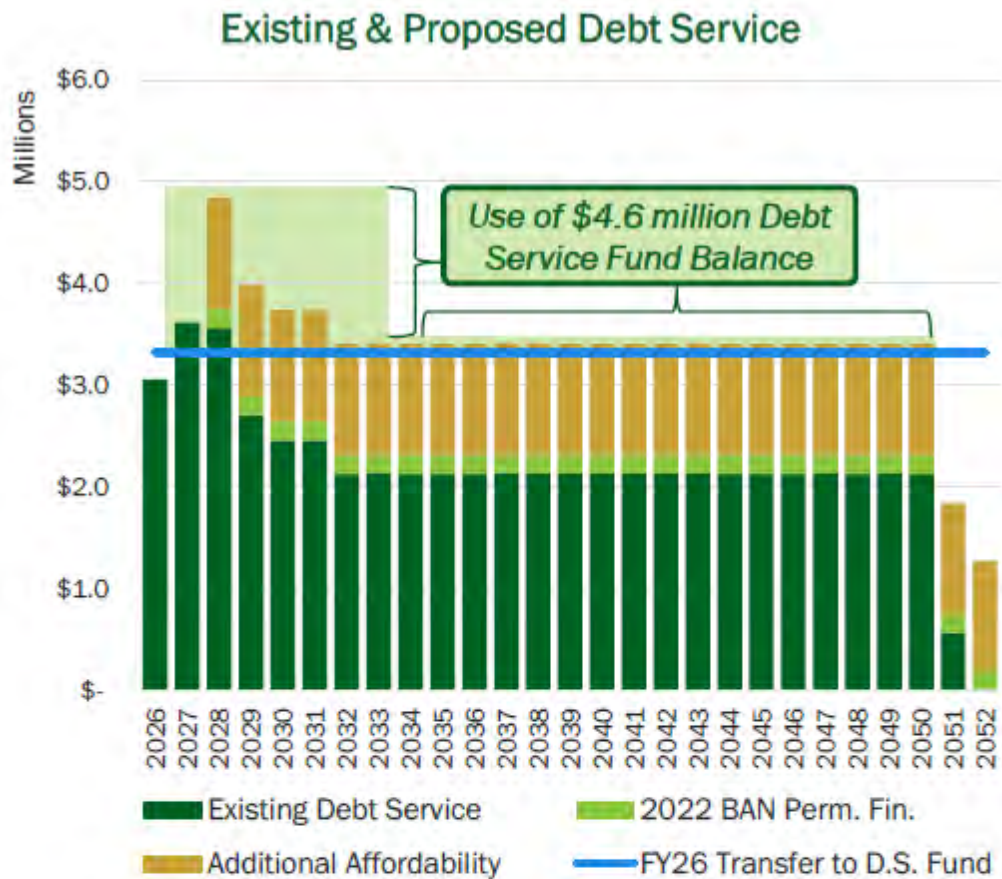
Mr. Wilson said affordability includes policies that consider their capacity—how much debt they could reasonably issue, as well as how they can pay it back. He explained what he was presenting: Column A, done on a fiscal year basis, with the first year of 2025 showing the balance; Column B is existing debt service, which is the debt they already have outstanding—about \$3 million in 2026 that will step up a bit; Column C is proposed debt service, which is the permanent financing of that BAN; Column D is the sum of B and C, or the total County requirements; Column E is the amount they budgeted as a transfer to the debt service fund in 2026, which is about \$3.3 million, available in their current budget; Column H shows the differences between revenues and expenses, with a few years showing the debt service exceeding the budget—which is why there is a debt service fund balance in Column I, which allows them to make payments that are higher than their 2026 budget without having to increase the budget every year.

A Fiscal Year	B Capital Funding Requirements			E Revenue Available for DS			H Cash Flow Surplus (Deficit)	
	B Existing Debt Service	C Proposed Debt Service	D Total Requirements	E General Fund Transfer to Debt Service Fund	F Additional Revenues	G Total Revenues Available	(G - D) Annual Surplus/ (Deficit) Debt Service Fund Balance	
2025								\$4,626,213
2026	\$ 3,056,780	\$ -	\$ 3,056,780	\$ 3,325,284	\$ -	\$ 3,325,284	\$ 268,504	4,894,717
2027	3,615,340	-	3,615,340	3,325,284	-	3,325,284	(290,056)	4,604,661
2028	3,565,140	188,166	3,753,305	3,325,284	-	3,325,284	(428,021)	4,176,639
2029	2,708,671	188,166	2,896,837	3,325,284	-	3,325,284	428,447	4,605,086
2030	2,461,201	188,166	2,649,367	3,325,284	-	3,325,284	675,917	5,281,003
2031	2,459,593	188,166	2,647,759	3,325,284	-	3,325,284	677,525	5,958,528
2032	2,130,753	188,166	2,318,919	3,325,284	-	3,325,284	1,006,365	6,964,893
2033	2,134,631	188,166	2,322,797	3,325,284	-	3,325,284	1,002,487	7,967,380
2034	2,131,101	188,166	2,319,267	3,325,284	-	3,325,284	1,006,017	8,973,397
2035	2,130,165	188,166	2,318,331	3,325,284	-	3,325,284	1,006,953	9,980,350
2036	2,131,568	188,166	2,319,734	3,325,284	-	3,325,284	1,005,550	10,985,900
2037	2,135,056	188,166	2,323,222	3,325,284	-	3,325,284	1,002,062	11,987,961
2038	2,135,503	188,166	2,323,669	3,325,284	-	3,325,284	1,001,615	12,989,576
2039	2,132,909	188,166	2,321,075	3,325,284	-	3,325,284	1,004,209	13,993,786
2040	2,133,398	188,166	2,321,564	3,325,284	-	3,325,284	1,003,720	14,997,506
2041	2,132,223	188,166	2,320,388	3,325,284	-	3,325,284	1,004,896	16,002,401
2042	2,132,366	188,166	2,320,532	3,325,284	-	3,325,284	1,004,752	17,007,153
2043	2,133,697	188,166	2,321,863	3,325,284	-	3,325,284	1,003,421	18,010,574
2044	2,131,473	188,166	2,319,638	3,325,284	-	3,325,284	1,005,646	19,016,220
2045	2,130,545	188,166	2,318,711	3,325,284	-	3,325,284	1,006,573	20,022,793
2046	2,131,410	188,166	2,319,576	3,325,284	-	3,325,284	1,005,708	21,028,501
2047	2,133,262	188,166	2,321,428	3,325,284	-	3,325,284	1,003,856	22,032,357
2048	2,130,069	188,166	2,318,235	3,325,284	-	3,325,284	1,007,049	23,039,406
2049	2,132,119	188,166	2,320,285	3,325,284	-	3,325,284	1,004,999	24,044,405
2050	2,130,033	188,166	2,318,198	3,325,284	-	3,325,284	1,007,086	25,051,491
2051	568,978	188,166	757,144	3,325,284	-	3,325,284	2,568,140	27,619,631
2052	-	188,166	188,166	3,325,284	-	3,325,284	3,137,118	30,756,749
<b>Totals</b>	<b>\$ 58,947,984</b>	<b>\$ 4,704,148</b>	<b>\$ 63,652,132</b>			<b>\$ 89,782,668</b>		

Ms. McGarry noted that several years ago, the Board decided to transfer about \$2.3 million in general funds to start establishing the Debt Service Reserve, so those funds could help offset the peaks they experience.

Mr. Wilson pointed out what was highlighted in gold was what essentially could be available in future years for any obligations they may have, which he would explain in the context of debt, but it could also be available to go back to the General Fund budget if that was needed. Mr. Wilson stated that after those two years when they need to dip into that fund balance, they would have about \$4.2 million in the Debt Service fund balance, and they could see the annual surpluses that would be in that Debt Service fund if they did not reduce the transfer.

Mr. Wilson said that in quantifying additional affordability, they are assuming that the \$3.3 million stays constant, using the \$4.6 million in FY27 and FY28 that was in the debt service fund balance at the end of FY25; if they were to just use up all of that affordability right now, it would be about \$15 million of additional debt. He noted that they could fund a \$15 million project now, without having to come up with new revenue sources within their budget. He stated that they have also quantified what additional resources could get them, realizing there are discussions around the reassessment and the tax rate, and he has included a table showing the impact of an additional penny, two pennies or three pennies to debt service and how much debt that turns into. He stated that if they dedicated an additional \$426,000 to debt service, they could issue an additional \$6.9 million, which with the \$15 million that they already could afford is about \$22 million.



Additional Recurring Revenue Dedicated to Debt Service		Resulting Additional Affordability	
		Incremental	Total
1¢	\$ 426,540	\$ 6,900,000	\$ 21,900,000
2¢	853,080	13,800,000	28,800,000
3¢	1,279,620	20,700,000	35,700,000

Note: based on value of a 1¢ of \$426,540 following the reassessment effective 1/1/2026. Provided by staff.

Mr. Wilson said if there are specific projects they are considering, they could layer them into that model, which is what he’s done with the additional \$15 million so they can see how the cashflows work there. He stated that the deficits actually go out quite a few years, and because they have that fund balance built up, they can allow that to help them get much further out and spend it all the way out until 2050 to supplement their budget to afford that \$15 million. He noted that they can run additional scenarios to see the budgetary impact of projects. Mr. Wilson reported that the County is currently at about 1.1% on the debt-to-assessed value; if they issued that \$15 million, they would be at about 1.4%—still well within the 3% to 4.5% range that they discussed, and that debt service would take them from about 4.9% up to 7.4%, with an industry standard of 12% to 15%.

Mr. Wilson said they would need to revisit permanently financing that BAN or at least addressing it before that maturity next year so they do not get a one-time big expenditure in August 2027 that they have to cover. He noted that they could revisit policies, and it sounds like there may be some desire to do that.

Mr. Wilson reported that a 1% local option sales tax for schools is working its way through the General Assembly, and there are about nine local governments throughout the state that in prior years have gotten approval to hold a referendum and then charge an additional 1% sales tax that is specifically used for school renovations or new construction. He said what is going through the General Assembly right now is giving that ability to any local government that has schools; if it passes, the Board could choose to hold a referendum this November to allow the citizens to decide if they want to charge that 1% in the County, with those dollars going toward school construction—which includes debt service on projects for school construction. Mr. Wilson stated that one of the bills being considered would allow them to use it for existing projects, so they could potentially use those sales tax dollars to make payments on the VPSA loan they did last year. He said there are no guarantees that that makes it through, as it has been a sticking point with the existing localities because they were not allowed to do that with earlier loans. He noted that this could help relieve pressure on their General Fund budget

or do other school projects that arise. He added that the fact that it is a referendum allows voters to make that decision.

Ms. McGarry pointed out that they have a 1% sales tax in their General Fund budget, which is about \$2.3 million.

Mr. Wilson said there are some limitations and some things this new 1% wouldn't be applied to that are applied to the 1% they already have, so they'd probably be looking at a bit less than what they get from that 1%, but the \$2 million range would probably be a decent estimate. He mentioned that the book he provided the Board has additional details, such as what the actual payments are on each individual loan, when those payments are made, whether or not they can prepay it, etc.

Ms. McGarry presented information on existing debt that is not coming due but will be paid in the next few years, and she said that decline is part of the debt capacity strategy they're utilizing within the debt service fund.

Mr. Wilson confirmed this and said they have \$500,000 coming off the books on the 2013A issuance, but they've already taken that into account with the analysis for the DSS building. He emphasized that it's not just free dollars that will show up.

Ms. McGarry mentioned that staff has the financial policies that Davenport has done for the County and can share those with the Board if desired.

Dr. Ligon said if they tackled something and paid it off, they could gear it toward the higher-interest things.

Mr. Wilson acknowledged that this was possible, but there would need to be some analysis of whether they would be better off investing that money instead of using it to pay off debt.

Dr. Ligon responded that they are making way less than 5% on their money currently.

Mr. Wilson said not all of these are prepayable, and the one issued through the VRA in 2018 does not allow prepayment for 10 years. He explained that if they paid it off, they would have to essentially set it in escrow and pay it off in 2028—so there are associated costs, and it's not a dollar-for-dollar change. He reiterated that Davenport is available to run scenarios and revisit draft financial policies.

Mr. Lenahan said he would love to have some safety measures in place and put some guidelines in place for future spending, such as 10 years down the road, having 65% of debt completely paid off before any future debt is acquired. He added that he does that with his personal budget.

Mr. Wilson said there is a policy in the draft document that reflects that, with a level of perhaps 50–60%. He emphasized that this is a local government versus a personal budget, and the idea is that this one will be working into perpetuity.

Mr. Lenahan said with a personal budget, it's his own money; this budget is everyone's money, which he feels they should take into consideration.

Ms. McGarry said the financial policies are not set in stone; they are working documents. She said they could always set something at a certain level and revisit it at any time.

Mr. Wilson said these are written in that way and are self-imposed policies—so if they are putting it on themselves, they also have the power to come back and change it. He said it's in that policy document that they would review it on an annual basis to make sure it is still working as intended.

Mr. Reed said they also needed to set up a committee that keeps an eye on that.

Mr. Wilson suggested that they take another read through the document and provide any additional perspective.

Ms. McGarry agreed to send the full document back out to the Board.

#### **IV. CIP REVIEW**

Ms. Mawyer referenced the CIP master list that had been provided to the Board explained that she organized it by fiscal year, then went down the list by department. She asked if there were items the Board had questions about.

Mr. Rutherford responded that he would likely have questions about the Larkin water source.

Ms. McGarry said they were supposed to be getting some refined numbers on that.

Mr. Rutherford said it should not cost them \$160,000 to do two wells and draw down tests, but he said he could possibly rationalize some site work to access the well locations costing around \$10,000 to \$20,000.

Dr. Ligon asked if they had heard anything on possible grants. Ms. McGarry responded that they had not heard anything from CHA on that, noting that these costs came from the original report provided in October 2025 for the two wells.

Mr. Lenahan referenced the next item—comprehensive evaluation of County-owned facilities, to identify needs, repairs, replacement for future CIP needs, development of facilities, maintenance schedules. He expressed concern about spending \$75,000 for someone to tell them what to do, and he suggested calling the heads of departments and asking them about building needs—or send Jeremy Marrs of the building department.

Dr. Ligon said that department was quite busy at the moment.

Ms. McGarry pointed out that this was just a best guess, and she didn't know what the exact number was. She noted that the school facilities study was in the \$60,000 range.

Mr. Rutherford asked what the non-recurring revenue situation was.

Ms. McGarry responded that they did not know that yet and were still working on getting those numbers in place. She said the economic development study is the same—a best guess based on her conversations with Maureen Kelley.

Mr. Lenahan asked what was entailed with the comprehensive evaluation and what they find.

Ms. McGarry responded that the goal is identifying feasible strategies for economic development in the County.

Mr. Lenahan asked if that meant bringing businesses in.

Ms. McGarry said it would be that along with any other economic development strategies they can identify.

Regarding the \$75,000 for the County Facilities Study, Dr. Ligon asked if they are not trusting the manager they have in place to look at the buildings and tell them they need new gutters.

Ms. McGarry responded that it was not a matter of trust, it was that he does not have time to put it all together in a comprehensive manner, and a lot of the time when they do studies, the current staff doesn't have the capacity or expertise to do those.

Mr. Parr said there are costs with having the staff do it, and there might be a cost savings generated by having an expert do it.

Ms. McGarry said sometimes there's a value in having a study done when it comes to grants and such.

Mr. Reed asked if they were looking for thumbs up or thumbs down with the items listed.

Ms. McGarry responded that they were looking for any likes or dislikes so they know what they can start building into the capital outlay section of the budget for things that do not need to be financed.

#### Information Systems – CIP Items

Information Director Susan Rorrer reported that the first item in her budget request is battery replacement for the Eaton IT UPS, which is a fully redundant UPS system that serves the entire computer network at the courthouse. She said it needs new batteries every five years, with FY27 being the first year, and this is operating maintenance to keep it in good shape and prevent battery leakage from those kept too long. The cost for the battery replacement for the Eaton IT UPS was listed at a cost of \$30,000.

Ms. Rorrer said the next item is replacement of the BAI municipal software server replacement at \$65,500. She explained that this system supports all financial, real estate, personal property, and other data. She said this keeps all records for the County, so it is a highly critical server used by Finance, the Treasurer, and the Commissioner of Revenue. She noted that they need to get this ordered in a timely fashion so they can get it built and deployed prior to the end-of-life date. She reported that the cost estimate was based on current costs for what that server would cost once they get to the end of life point.

Mr. Reed asked if there would be annual recurring operation costs connected with doing that. Ms. Rorrer responded yes, noting that there is probably warranty or support that they maintain on that unit.

Ms. Rorrer also stated that the \$52,000 item for SIEM and SOC services has been removed from the capital outlay budget. She stated that they only need to replace one switch next year with the courthouse network switch upgrade at a cost of \$10,000, and they are in the process of replacing the ones that were in the current year's budget.

She said the next item is replacement of all their mobile data computers for the Sheriff's Office that will have reached seven years old during the course of the next fiscal year, which is a total of 19 units at a cost of \$95,000. She said some have been purchased at dates later than the original purchase date, and they won't replace those until they hit the seven-year mark.

Mr. Lenahan asked if all 19 of those were within the seven-year period. Ms. Rorrer confirmed that they were, noting that they were all purchased at one time when they deployed a new CAD system and mobile data components, so the drawback is that they're all the same age.

She reported the estimated costs for the raised floor tiles in the ECC at \$30,000, and the furniture refresh or replacement is for full replacement of that furniture at \$150,000, but they may be able to refresh certain things like finishes and fabrics without doing a full furniture replacement. She noted that the good news is they will have access to up to \$350,000 in funding from the state in the coming fiscal year—and whether or not the furniture or carpet would be items the grant funding could be used for is yet to be determined. She said that is a potential for covering the cost there. She noted that they would try to cover eligible expenses with that grant money.

She noted big ticket items in the CIP - the radio system upgrade to a trunk system at \$4.5 million, and possibly adding a radio tower site in southern Nelson at a cost of \$1.6 million. Mr. Lenahan asked when they would need to be done. She said it doesn't have to be done, but it is a limitation of communications currently. She said it would probably be best answered by the Sheriff and emergency services community, including dispatchers, because they've all seen the benefits to their operations that will come with this trunked system.

Dr. Ligon noted that this would make Wintergreen communication much easier, as their current system is erratic. Ms. Rorrer said that Wintergreen was operating off of an aging system that was not going to serve them much longer. She said they should consider moving Wintergreen into the all-County emergency communications system, and the trunk allows more efficient use of channels because users are not limited to four channels and four talk paths. She said you use those channels and the bandwidth dynamically and can create many more talk groups where people don't talk over one another. She said school buses could have their own talk group. Wintergreen Police could have theirs and the Sheriff would have a different one, with channels for things like event traffic. She said this provides much more flexibility and reduces or eliminates the potential for walking over one another's communications—especially an emergency situation.

Mr. Lenahan mentioned the firefighter bands used with the Rockfish Fire Department, and they're told to switch over to either government services or Firefighter 2, which is a short band that doesn't bounce off repeaters.

Ms. Rorrer said that's sometimes called a talk-around, but the trunk system is the way to go. She said it has many more features and over-the-air programming as opposed to somebody having to bring their radio in and have some kind of update loaded or changes in programming with an alias or the radio number; it is one that identifies the unit that's talking, but it comes at a price.

Mr. Lenahan said they are going from a \$212,000-a-year to a \$600,000-a-year maintenance cost.

Mr. Reed said these are the biggest ticket items in front of them right now, and he suggested that they flag these, as this system upgrade may be able to be postponed until 2028. He added that if they have the funds available, he would certainly be in favor of getting this done.

Ms. Rorrer said when she received the budgetary estimate last year, the cost of that system was \$3.25 million—and now it's over \$4.5 million. She added that it may be more cost effective to upgrade the infrastructure sooner rather than later, and it builds upon components that they already have.

Mr. Parr stated that it was a topic of discussion at the EMS Council meeting and their support of a need for this upgrade.

Dr. Ligon asked if this was something Wintergreen is going to be willing to help with, which she knows was also asked last year

Ms. Rorrer replied that Wintergreen is willing to help, but she does not know to what extent. She added that she was confident they are in favor of moving in the direction of a shared system.

Mr. Reed suggested that Ms. McGarry contact Curtis Sheets and get his opinion. Dr. Ligon said Mr. Sheets addressed this two years ago, at which time he said he was in favor of it. Mr. Reed asked whether an amount had been discussed with Wintergreen to support the cost. Dr. Ligon commented that had not been answered. Ms. McGarry noted that she could discuss that aspect with Mr. Sheets.

Ms. Rorrer mentioned the addition of the tower site in the southern part of the County, which has historically had gaps in coverage that they had received complaints on.

Dr. Ligon asked if they have sites already purchased by the County for it and if that was included in the cost estimate.

Ms. Rorrer responded that they would have to find a site, and one potential option is a site in Buckingham County. She said she had hoped Motorola would start looking at coverage and site location. She said she had hoped she would have some coverage studies. She said there is the Buckingham site and potentially the site at Gladstone Fire Department, which isn't a very tall site, but she has not received anything to date.

Mr. Lenahan asked if the \$43,000 a year is a recurring lease cost or just maintenance of the tower. Ms. Rorrer responded that she estimated how much it would increase the annual maintenance, such as the \$600,000 for the radio system, on a per-site basis.

Ms. McGarry asked if finding a site would take a little while, making it not be feasible to do this in FY27.

Ms. Rorrer explained that Motorola is looking for more commitment before they invest a lot of resources into launching something, but she would talk to them more about that and what could be done to plan for FY28, with the expectation that a lot more will come to light as far as what they are dealing with as far as the other site – before they start spending money.

Ms. McGarry said this new tower site could be independent of anything to do with the trunking of the radio system.

Dr. Ligon noted that they would still have the dead spots.

Ms. Rorrer explained that she received complaints from Gladstone about radio coverage in their service area, but when they provide her with a list of locations where their radios didn't work, three-quarters of those sites are usually in another County.

Mr. Rutherford said Amherst needs to pay something.

Dr. Ligon noted that four counties come together right there.

Mr. Lenahan asked if they could lease some of the towers out to offset costs. Ms. Rorrer responded that they can and do lease out some towers.

Ms. Rorrer reported that in FY28, they would need to replace the firewall at an estimated cost of \$8,500, which includes support for the next three to five years. She also noted that there will be four other network switches that will need to be replaced in FY28 at a cost of \$38,500, and that should get them to the point where Cisco does not end of life switches anytime soon. She said for FY29, the VESTA 911 call-handling equipment hardware refresh at a cost of \$175,000 is typically all paid by the state out of the 911 grant funding. She said they will also be due for a UPS battery replacement for the ECC UPS for \$15,000, and the call recording system will be coming up on an end-of-life milestone that year as well at a replacement cost of \$45,000. She said there were also two more network switches for FY29 at a cost of \$16,000.

Ms. Rorrer reported that in FY30, they will need to replace CAD workstations in the ECC for about \$10,000, noting that the replacement schedule was based on typically a five-year life cycle for those PCs. She noted that they would also be due for tower site UPS battery replacement, at a cost of about \$47,200. She said in FY31, they will be looking at battery replacement for microwave DC plant, which is in tower sites – an estimated cost of \$30,000.

Ms. McGarry asked if Ms. Rorrer had these items in order of preference or order of importance. Ms. Rorrer said for the most part, but they will all need to be addressed.

Ms. Mawyer asked if it would be safe to say that for FY27, everything except for the two big ticket items was somewhat mandatory.

Ms. Rorrer responded that she would not say the raised floor and the furniture is mandatory, especially without the availability of grant funding. She said they have had a couple of failures on the lifts on the furniture, which turns into a hassle for dispatchers for the days or weeks it takes to get somebody out here to disassemble a position, get the old lifts out from under it, the new lifts underneath, and the associated disruption to all these computers with all of this cabling. She emphasized that it will definitely be a benefit to be a little more proactive, especially on that component. She added that the carpet is really starting to show its age, and it's stained; they do clean it, but it gets a lot of wear and tear.

Ms. McGarry noted that they wouldn't be able to use any of this potential PSAP grant funding for any of the other IT items, because it's specifically for public service answering points.

Ms. Rorrer confirmed that it is specifically for 911 purposes, and radio is typically excluded. She noted that radio is essential, but no one wants to spend their grant money on it.

Ms. McGarry asked Ms. Rorrer if there was any grant funding that she could think of to help cover the radio system upgrade and the trunk system.

Ms. Rorrer responded that she could not immediately think of anything but would ask Motorola about funding.

Mr. Lenahan asked if the Sheriff's Office mobile data computers are put into the SRO vehicles as well.

Ms. Rorrer responded that she believes they do have those.

Ms. McGarry clarified that they all do, including Animal Control.

Ms. Mawyer noted that sometimes SROs have to go on the road and fill in.

Ms. Rorrer said that's the computer that the Sheriff's Office uses for any kind of reports they may have to file because that's where they enter all their report information.

Mr. Lenahan asked about the two drones for the Emergency Services Department at a cost of \$30,000. Dr. Ligon commented that she thought they were getting grants for that.

Ms. McGarry responded that Mr. Adkins has tried getting grants for them but hasn't been successful yet. Mr. Lenahan noted he was told by Mr. Adkins that the drones would be used to execute warrants. Ms. McGarry read from the department rationale: "The use of drones in search and rescue decreases time to find and assist lost or injured persons. In law enforcement, they can be used for overwatch during dangerous situations. For fire incidents, they can be used as scouts. In an emergency disaster response, these units are invaluable for damage assessment and searching for victims."

Mr. Lenahan noted that they had the State Police in Charlottesville. He commented that Forestry had a drone.

Mr. Rutherford stated that drones are only as good as the operators, and you must have FAA licensure. He suggested that they may want to get someone certified before they spend the money to get the drone, and possibly several people certified rather than just one person, so that they would always be able to operate it. Dr. Ligon suggested that Mr. Adkins could continue exploring grant opportunities to fund the drones. Mr. Rutherford suggested that this request needed to come out of the EMS Council.

Mr. Rutherford noted the building renovations to the Building Inspections office, which was listed on the CIP list at a cost of \$115,650. Ms. McGarry commented that repairs were definitely needed to that space.

Mr. Lenahan suggested that for the 12 x 12 addition, new construction for Animal Control, they could just purchase a storage shed instead of spending \$30,000.

Ms. McGarry said they could do that for the storage piece of it.

Mr. Lenahan suggested that the same could be done for the Scale House, which is on the CIP list at an estimated cost of \$125,000. Ms. McGarry noted a recent conversation with Jeff Brantley and reported that the plan was to try and complete work to the scale house while the tipping floor is down for replacement. She noted that people would not be coming through during that time, and Maintenance could get the scale house back in good shape without needing to replace the entire building. She noted they could remove the scale house from CIP.

Mr. Reed asked if she could speak to the staff needs at Animal Control for space, because it's not just storage.

Mr. Lenahan said they have an office there.

Ms. McGarry clarified that they have a separate office trailer there on the foundation now, but it was a mobile kind of unit that they put in place for offices. She recalled that the request was for part-time shelter attendant space for that person who is there in the shelter, but she would check into that to confirm.

Mr. Lenahan noted that they had 98 calls last month and had 14 services out of that.

Mr. Reed returned to the building renovations at the building department, commenting that it would be good to know whether the building was worth repairing.

Mr. Rutherford responded that it is not.

Ms. McGarry said they have an older structural assessment that Architectural Partners did on that building, and she can pull it back out.

Mr. Rutherford reiterated that the building is not worth saving, and there's no need to spend money to find that out. He said the CMUs are cracked, so they can either fix it as needed to make it last longer or make a longer-term plan.

Ms. McGarry said the problem with that site is it is in the floodplain, so they can't necessarily tear it down and build a new building at that location.

Mr. Reed suggested that instead of throwing good money after bad, they need to look at future fiscal years and possible debt service to get them in a better situation.

Mr. Rutherford noted that they had looked at adding them to the DSS building, but the cost difference was about \$6 million, which was astronomical. Mr. Parr noted that was when they were looking at locating that building at Callohill. Mr. Rutherford said if they're really considering that, it has to stick with the grander debt-capacity conversation—and it's not just going to be \$100,000, it's going to be several million dollars.

Ms. McGarry confirmed that they are taking the scale house out of this budget and she said she would follow up on the Animal Control addition.

Mr. Rutherford noted the new skid steer for the Transfer Station at \$75,000 on the CIP list. He said that instead of buying a new piece of equipment, he liked having two used pieces of equipment so when one breaks, you can hop onto the next one. He asked if the existing skid steer is still operational.

Mr. Lenahan responded that it is operational, but it is pretty rough. He said that \$75,000 is pretty close to mid-size for a skid steer. Mr. Rutherford noted they still had an excavator. Ms. McGarry confirmed that there were two excavators. Mr. Rutherford commented that they really could not have just one, they needed to have two. Mr. Lenahan commented that if they only had one, and it went down, they would be in a bad position.

Mr. Parr noted that it looked like the preference was to lease a skid steer. He commented that would cover the maintenance, and if the equipment failed, the lease provider would replace it until repairs are made.

The Board discussed the pros and cons of leasing equipment instead of purchasing. Dr. Ligon asked about the age of the current skid steer. Ms. McGarry noted that she would need to check.

Mr. Lenahan said his payment is \$2,500 a month on a \$150,000 piece of equipment. He also noted a line item that shows a 40x40 structure for buildings and grounds at a cost of \$23,000 versus the estimate for the addition at the shelter for \$30,000. Dr. Ligon asked where the building and grounds storage building would be located. Ms. McGarry noted that would be located at the Maintenance building on Callohill. Mr. Parr noted that the 40x40 is a carport.

Ms. Mawyer noted the ductless mini split for the men's public restroom on the third floor and indicated that the women's restroom mini split had just been replaced at \$8,500, so they estimated \$10,000 for the men's room to allow for any price increases.

Mr. Rutherford asked if the Lovington playground project is still being considered next to Building Inspections.

Ms. McGarry responded that it was a consideration, or identifying some other areas, and they could possibly use some of the forest sustainability grant they have in reserve.

Mr. Rutherford asked if they were ever successful interacting with Waynesboro on the tunnel to see if they would assist with any capital improvement needs there.

Ms. McGarry responded that she has not reached out to anyone there, and she was not sure if Mr. West had either.

Mr. Rutherford asked if Mr. Lenahan had contacts there.

Mr. Lenahan said that he did, and he noted the cost of the security gates at \$46,800 and said they should be about \$150 apiece.

Ms. McGarry responded that there was a total of three gates - one gate on the east and two on the west. Ms. Mawyer noted that the proposed gates would be electronic security gates.

Mr. Rutherford said they should loop in Augusta County as well. He noted that both Waynesboro and Augusta were benefitting from the tunnel trail.

Mr. Lenahan suggested that they speak with Jim Wood, a Waynesboro City Council member.

Mr. Lenahan asked about the repaving of the Piney River section of the Piney River Trail.

Mr. Parr explained that on the Piney River side, there is a quarter-mile of the trail that is a paved section, with the rest of it being crush and run. Dr. Ligon asked if there was a plan to do something about the tree roots that were undermining the pavement.

Mr. Rutherford said paving is nice, but if they were going into the issue of having to pave it every 10 years, they may want to consider other options.

Ms. Mawyer said Mr. West was looking into a grant to cover it. Ms. McGarry asked if the Board would like for Mr. West to look at options using gravel.

Mr. Rutherford noted that there would be labor costs associated with removing the pavement.

Mr. Parr stated that this goes back to the original purpose for paving it, and his best guess is that it was to provide easier handicapped access, with that pavement having been there since the trail opened. He noted that the paved portion is parallel to the gravel part, and they also put in the storybook posts.

Dr. Ligon said she would love to see this covered by a grant.

Mr. Reed commented that the rationale was likely a handicapped purpose, which allows for some access but does not use much more than a quarter mile.

Ms. McGarry said the forest sustainability funds could likely be applied to that project as well.

Mr. Reed stated that with the security gates, there is some value in having a person go up there morning and evening that you don't get from having it done electronically—and repairs for electronic gates becomes significant.

Ms. McGarry agreed and noted that Mr. West stops by there a lot of times on his way to and from work.

Mr. Parr asked if law enforcement made loops around that to keep an eye on things.

Ms. McGarry said they do as requested, if there are issues, but she did not know if it was on their regular route.

Mr. Reed said it would be valuable to get a report to help analyze the need for this.

Mr. Reed also mentioned the cost on the Larkin property, and he asked if they were to look to FY28 for the possibility of doing something for Building Inspections, whether those could be rolled together.

Ms. McGarry responded that she had that same question and would ask.

Mr. Reed said they're not in a great debt service scenario in 2028, but he would like to at least know what their options are.

Mr. Lenahan commented that Larkin is a large expense noting the \$15 million cost for phase one development included in FY28.

Ms. McGarry responded that the \$15 million arose when they looked at what the debt capacity was at the time and what projects they had coming forward, and it looked like they would have about \$15 million left. She said they have some different scenarios that are a few years old now that showed what was estimated that they could get for \$15 million at Larkin.

Mr. Rutheford commented that he could certainly see them spending \$5 to \$10 million to get water and sewer capacity improved for the 29 corridor to Lovingson in the interim, whatever that might mean.

Mr. Lenahan said that's fine, as it helps with housing and bringing business here.

Mr. Rutherford said that number probably needs to stay there, and the first intent, he thought, was from an infrastructure standpoint, and he said they were going to find out that \$15 million probably is not going to take them that far.

Mr. Lenahan asked about what the phase one development entailed.

Dr. Ligon asked staff to send Mr. Lenahan the plan. She noted that the plan was prior to her time on the Board and was one of the reasons she ran for her position.

Mr. Parr said he is not exaggerating when he says there was \$35 million plan for Larkin at one time and a total of \$50 million to include other projects.

Ms. McGarry stated that she would like to know what the Board's priorities are, in terms of use of the remaining debt capacity. She asked if that was water and sewer capacity, noting that they would need to add in treatment because the water treatment plant was nearly at capacity. She said she thought they needed a higher level of cooperation with the Service Authority in terms of what is needed and what the County's role would be in helping that happen. She noted that it is a benefit to the County to have that extra capacity.

Mr. Reed commented that what they have here is a placeholder for Phase 1, which makes a lot more sense to be in infrastructure versus other type of development buildouts. He commented that they knew they were going to pay off the \$2.6 million Bond Anticipation Note from the Larkin Property purchase. He suggested possibly a master plan, noting that they should really have something that speaks to the needs and the cost.

Dr. Ligon said an infrastructure plan. Mr. Rutherford noted that \$15 million would not get them much.

Mr. Reed said this was something that could be considered sooner rather than later, at least an estimate of what that might be in terms of having a master infrastructure sewer buildout plan.

Ms. McGarry asked who would initiate that.

Mr. Reed responded that the County would definitely do it in conjunction with the Service Authority, but the chance of the Service Authority having the money to do that is probably slim to none. He said that the Service Authority was probably looking to the County for direction on that. Mr. Rutherford noted the Lovingson Sewer project and commented that the Service Authority was already running into an issue with the costs.

Mr. Lenahan asked how much land was at Larkin. Mr. Parr and Ms. McGarry confirmed that there was just over 300 acres there. Mr. Rutherford said that the topography was pretty unforgiving on about 25 to 30 percent of the property. Mr. Lenahan suggested that they subdivide the property and sell it off to a developer, bring in some affordable housing, make a deal and bring some businesses in. Mr. Rutherford said he did not know about that. Mr. Parr said they could do that on the 600 acres across 29 when they buy that.

Ms. McGarry said they would separate out the \$2.6 million from the remainder \$15 million, and put a placeholder for water/sewer capacity and treatment infrastructure. Mr. Rutherford suggested that it may be ideal for a couple of Board members and a couple of Service Authority Board members get together and interact. Dr. Ligon noted that they had done that and taken a tour. Mr. Rutherford commented that the Service Authority just says that everything is at capacity and the needs are astronomical and there is no room to expand. Ms. McGarry noted that she was not sure that the current administration wanted to expand. Dr. Ligon agreed.

Mr. Parr noted that the second item for FY28, the School Board Offices Temporary Location, seemed to be pushed quite far into FY28, and he asked if that should be FY27.

Ms. McGarry responded that she was basing that on the expected vacation of the current DSS location because they should hopefully be ready to move in to their new space about a year from now. She noted it could be early FY28 if the current DSS space was to be the temporary location for the School Board. She noted that it could be sooner if there were another location. Dr. Ligon noted that two offices in the Courthouse had already run out of room.

Dr. Ligon asked if the schools had provided any input on the current Social Services location.

Ms. McGarry responded that she has not heard anything from the School Board, and Dr. Hester took a walk around down there one day after a meeting and just kind of looked around a little bit.

The Board reviewed the proposed new ECC/EOC center at an estimated \$10 million. Ms. McGarry noted she was not sure where the estimate came from. Mr. Parr commented that it probably was not far off and could be a low estimate considering the infrastructure that would need to go into a building like that. Ms. McGarry noted that John Adkins had stated that they currently have no space to train or have an EOC open in the event of a disaster. She said that they do have an EOC area for training and/or maintaining operations during disaster. The Board decided to removed the new ECC/EOC center from the CIP list.

The Board discussed the request for a recreation master plan. Mr. Lenahan said they needed a master plan for bringing in houses and businesses. Ms. McGarry noted that the EDA plan was proposed to do some of that. Mr. Rutherford commented that at TJPDC, the Regional Housing Partnership looked at that from a regional perspective as well as county specific, but he and Mr. Reed could not recall the timeframe on that study but it would be coming soon.

Mr. Rutherford said he didn't see how the cost was \$100,000 for the recreation master plan. Ms. McGarry said Mr. West has talked to other people who have completed a master plan recently and that is how he arrived at that number. Mr. Rutherford said he could see \$25,000 for a plan. Ms. McGarry suggested that there could be varying levels of comprehensiveness involved in the plan.

Mr. Reed said the justification for the master plan on the CIP talks about the push for a recreation facility, but there's no push to do that right now, given their position, and therefore the \$100,000, and the recreation master plan, is probably not realistic—at least through 2028.

Mr. Rutherford said that sports tourism is a real thing, and in some instances when he thinks about the Larkin property, he does see a potential piece to support sports tourism. He said he was not sure if that money was real enough to make the County invest \$25 million in it.

Mr. Parr said if they are moving forward on developing the Larkin property with recreational facilities, they could keep that in mind as a way to help offset some of the expense for that infrastructure to service the community, making some tourism dollars at the same time. He said that the sports tourism industry was a whole other industry that could be complementary to the tourism industry that the County already has. Mr. Parr said if they were moving forward with developing the Larkin property with recreational facilities, that could be something to keep in mind as a way to help offset some of the expense they would incur in putting in infrastructure to service the community, and they could make some tourism dollars.

Mr. Rutherford noted that having a major tournament location gets people who travel all over the East Coast.

Mr. Parr mentioned that Nelson will be hosting the national and international longest-drive competitions at Wood Ridge. He said that was the longest driving range in the country from what he was told. He also said they don't have the level of housing needed to accommodate these things, but they could certainly host some regional things. He said the ultimate purpose of the location is to serve the community, so perhaps they can piggyback on that goal.

Dr. Ligon suggested that they leave it in FY28 and talk about it again next year.

Ms. McGarry suggested bumping it to FY32.

Mr. Parr said he is diverging from the budget request and talking about big-picture philosophy for that property. Mr. Reed noted that the big picture for the property ties back to the infrastructure needs they had discussed earlier.

Mr. Lenahan noted that Mr. Wilson had just given them information that said the existing debt plus \$15 million would put them in the red 25 years. Ms. McGarry explained that just meant that they would be using up the reserve that is in the debt service fund, noting that the money was already there. Mr. Lenahan said they should have a balanced budget, not using the reserves out of that. Ms. McGarry explained that was the strategy that

was put in place. Mr. Rutherford commented that there were other loans that would be retiring over the course of the next several years. Mr. Lenahan said they had already spent that. Mr. Rutherford noted that was how the debt strategy worked.

Mr. Rutherford said he was willing to continue the conversation and talk with Mr. West about recreation master plan, and that could be an EDA thing as well.

Dr. Ligon noted that the EDA has a new board that might have a vision that doesn't cost \$100,000.

Mr. Lenahan asked if they wanted to try to split the \$90,000 cost of the vault system bathroom facility at the trailhead of the tunnel. He suggested that they try to split it three ways with Nelson, Waynesboro, and Augusta. Mr. Rutherford also noted the security gates as well. The Board agreed with that approach.

The Board discussed the Gladstone Depot Relocation/Restoration at \$3.1 million in FY29. Mr. Rutherford noted that the Gladstone Depot lost the VTAP money and is now reliant on all raw dollars.

Ms. McGarry confirmed that VTAP was gone, stating that when it came to the FHWA review of what was eligible or not eligible, VDOT said the majority of the project was not eligible. She broke the project down into phases based on the initial phasing of the VTAP grant, with the total cost currently at \$3.1 million. She noted that there is some potential if the Wild Rose Solar project gets constructed and put into use, noting that there would be funds from that to consider for the depot project.

Dr. Ligon commented that they didn't seem to be fundraising and were just expecting the County to fund the whole thing. Ms. McGarry responded that they were fundraising at some point, but she is not sure how active it is currently.

Mr. Rutherford said if the depot project were to move forward, the only entity capable of administering this is the County and the entire project would take several years – noting it would involve moving the depot to its new location, building and renovating it.

Ms. McGarry said she didn't know if there was a way the County, noting that the County would be giving up control over it, by donating money to the 501 (c) 3, Friends of Gladstone, to accomplish any of the phases. She said she also did not know what the Board's thoughts would be for funding the movement of the depot so it would be off CSX property, as the Friends of Gladstone have an agreement with the railroad to move it. There were questions about who owned the depot building currently. Ms. McGarry noted she would have to check. She commented that Friends of Gladstone had purchased land to relocate the depot to. She noted that CSX had not been pushing the movement of the depot as they had initially several years ago.

Mr. Reed asked if it would be possible to get an update on the project status from Joanne Absher, including which needs are most immediate and whether they need to include phase one and two. Dr. Ligon asked how old the estimates were. Ms. McGarry said the last estimate was done in September 2025. Mr. Rutherford asked who provided the estimates. Ms. McGarry reported that Coleman-Adams provided the estimate.

Dr. Ligon noted that the rest of FY29 was technology related.

The Board reviewed FY30 on the CIP list. Mr. Rutherford commented on the first listing "Stoney Creek Aqua VA system purchase" noting that he did not think they needed to buy Aqua's system. Mr. Reed requested that they leave it in FY30 as a TBD placeholder.

## **V. OTHER BUSINESS**

There was no other business, but Ms. McGarry asked if the Board wanted to consider any of the work sessions before their March 10 meeting. She suggested March 4<sup>th</sup> as a next meeting date. Dr. Ligon noted that she and Mr. Rutherford would be having a 2x2 meeting with the School Board, without staff. She indicated that Shannon Powell and Ceaser Perkins would be the School Board members in attendance. Ms. McGarry asked if they were foregoing the committee, noting that the thought had been that two Board members from each Board, along with Admin staff, would meet on a regular basis in lieu of the 2x2 because they did not seem to be working out. Mr. Parr said there had been conversations with the new School Board members about getting the 2x2 meetings going again, so that was in the works. The Board was in agreement that they would prefer to have 2x2 meetings rather than the committee format. Dr. Ligon and Mr. Rutherford decided to hold their 2x2 meeting on March 4<sup>th</sup> in the afternoon, prior to the budget work session.

Ms. McGarry explained that for the budget work session on March 4<sup>th</sup>, they could hear from agencies and focus on those who had the largest increase in their requests. The Board set the meeting time for 5:00 p.m. on March

4<sup>th</sup>. Ms. McGarry said they would have their regular board meeting on March 10<sup>th</sup>, at which they will have a budget introduction. She suggested they could schedule two more work sessions on March 11<sup>th</sup> and March 18<sup>th</sup>, and they would then have March 19<sup>th</sup> through March 24<sup>th</sup> to work through authorizing a public hearing on the tax rates. Mr. Reed noted he was not available on March 18<sup>th</sup>. Ms. McGarry explained that during the evening session on March 10<sup>th</sup>, they only had a public hearing on an ordinance amendment, so they could potentially utilize that evening to do some work on the budget if desired. The Board was in agreement to take advantage of their time on March 10<sup>th</sup>.

The Board agreed to hold a long work session from 2–6 p.m. on March 11<sup>th</sup>, noting that they may not need March 18<sup>th</sup>. Ms. McGarry noted if there were agencies that were unable to attend on March 4<sup>th</sup>, March 10<sup>th</sup> at 7 p.m. could be the next meeting option.

**VI. ADJOURNMENT**

At 6:30 p.m., Mr. Parr **moved** to adjourn and continue the Board meeting to March 4, 2026 at 5 p.m. Mr. Lenahan **seconded** the motion, which passed unanimously (5-0) and the meeting adjourned.

DRAFT



BOARD OF SUPERVISORS

ERNIE Q. REED  
Central District

JESSE N. RUTHERFORD  
East District

J. DAVID PARR  
West District

DR. JESSICA LIGON  
South District

A. CAMERON LENAHAN  
North District

CANDICE W. MCGARRY  
County Administrator

AMANDA B. SPIVEY  
Administrative Assistant/  
Deputy Clerk

GRACE E. MAWYER  
Director of Finance and  
Human Resources

**RESOLUTION R2026-38  
NELSON COUNTY BOARD OF SUPERVISORS  
AMENDMENT OF FISCAL YEAR 2025-2026 BUDGET  
May 12, 2026**

<b>I. Appropriation of Funds (General Fund)</b>			
	<u>Amount</u>	<u>Revenue Account (-)</u>	<u>Expenditure Account (+)</u>
\$	1,118.00	3-100-001899-0019	4-100-022010-7029
\$	1,893.38	3-100-003303-0107	4-100-031020-1013
\$	730.00	3-100-001899-0017	4-100-031020-5803
\$	3,136.36	3-100-001899-0008	4-100-091030-5202
\$	1,208.75	3-100-001401-0002	4-100-031020-7017
\$	50,000.00	3-100-001899-0030	4-100-081020-7055
\$	972.52	3-100-002404-0049	4-100-032010-5504
\$	10,891.00	3-100-003303-0050	4-100-999000-9905
<b>\$</b>	<b>69,950.01</b>		
<b>II. Transfer of Funds (General Fund Departmental)</b>			
	<u>Amount</u>	<u>Credit Account (-)</u>	<u>Debit Account (+)</u>
\$	23,862.00	4-100-031020-5415	4-100-091050-7071
<b>\$</b>	<b>23,862.00</b>		
<b>III. Transfer of Funds (General Fund Non-Recurring Contingency)</b>			
	<u>Amount</u>	<u>Credit Account (-)</u>	<u>Debit Account (+)</u>
\$	2,000.00	4-100-999000-9905	4-100-021020-3012
\$	12,000.00	4-100-999000-9905	4-100-091030-5617
<b>\$</b>	<b>14,000.00</b>		

Adopted: \_\_\_\_\_

Attest: \_\_\_\_\_, Clerk  
Nelson County Board of Supervisors

## **EXPLANATION OF BUDGET AMENDMENT**

- I. 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 \$69,950.01 include requests of (1) \$1,118.00 appropriation requested for Run Recover Rise 5K funds received in April/May 2026; (2) \$1,893.38 appropriation requested for Sheriff's DEA Task Force Grant funding for March 2026; (3) \$730.00 appropriation requested for Sheriff's Fundraising Account funds received in April/May 2026; (4) \$3,136.36 appropriation requested for FY26 Opioid Abatement Funding received in April 2026; (5) \$1,208.75 appropriation requested for Sheriff's E-ticket revenue received in April 2026; (6) \$50,000.00 appropriation requested for FY26 GO VA Wine Industry Implementation Grant funds received from Central Virginia Partnership for Economic Development; (7) \$972.52 appropriation request for FY26 PSAP (Public Safety Answering Points) Education Program grant for 9-1-1 education/training costs (no match required); and (8) \$10,891.00 appropriation requested for FY25 VDEM Homeland Security (Election Security Vulnerability Reduction) grant funds received in FY26. *The total appropriation request for this period is below the 1% of expenditure budget limit of \$1,004,921.94 for May. Of the total appropriations this month, \$10,891.00 (Item 8) of funds are being added to Non-Recurring Contingency.***
- II. Transfers represent funds that are already appropriated in the budget, but are moved from one line item to another. Transfers do not affect the bottom line of the budget. A General Fund Department Transfer in the amount of \$23,862.00 is requested as follows: (1) \$23,862.00 transfer to correct the budgeted account code for the Cellbrite software and equipment expenditures.**
- III. Transfers represent funds that are already appropriated in the budget, but are moved from one line item to another. Transfers do not affect the bottom line of the budget. Transfers from General Fund Non-Recurring Contingency in the amount of \$14,000.00 are requested for (1) \$2,000 to cover the current overage in the General District Court's budget line for Attorney's Fees (Court Appointed) and allow for anticipated expenditures for the remainder of the fiscal year; and (2) \$12,000 to cover the Lovington Fire Department fireworks display on July 4th (not to exceed this amount, approved on April 14, 2026 by Resolution R2026-32). *Following approval of these expenditures, the balance of Recurring Contingency will be \$26,469.04. The balance of Non-Recurring Contingency will be \$327,013.42.***

Company No: 001      Account Number: 3100 1899 19  
 Date: 5/08/26      Run Recover Rise 5K  
 Budget Amount      Year To Date      Encumbrances  
 \$300.00-      \$1,418.00-      \$0.00

Period:  
 Time: 1216  
 Balance  
 \$1,118.00

4-100-022010-7029 6M

Date	Source	Reference Number	PO#	Amount	Period	Description
04082026	CS	1	20260408	\$300.00	-202604	-TREASURER CASH REPORT-
04242026	CS	1	20260424	\$850.00	-202604	-TREASURER CASH REPORT-
*****		G/L Year-To-Date-		\$1,150.00-		
*****		Encumbrance-				
*****		A/P Holding File-				
*****		P/R Holding File-				
*****		U/T Holding File-				
05042026	CS	1	20260504	\$268.00	-202605	-TREASURER CASH REPORT-
*****		A/R Holding File-		\$268.00-		
*****		G/L Holding File-				
*****		S/S Holding File-				
*****		INV Holding File-				
04142026	BS	1	0000454	\$300.00	-202604	FY26 RUN RECOVER RISE 05284
*****		Budget Amount-		\$300.00-		

**Grace Mawyer**

---

**From:** Sandy Neblett  
**Sent:** Monday, April 27, 2026 11:00 AM  
**To:** Grace Mawyer  
**Subject:** FW: DEA reimbursement request

Sandy Neblett  
Nelson County  
Finance and HR Specialist  
Payroll/Benefits Administrator  
PO Box 336, Lovingston, VA 22949  
(P) 434.2637137 (F) 434.263.7134  
[sneblett@nelsoncounty.org](mailto:sneblett@nelsoncounty.org)  
[www.nelsoncounty-va.gov](http://www.nelsoncounty-va.gov)

**From:** Neely Hull <[nhull@nelsoncounty.org](mailto:nhull@nelsoncounty.org)>  
**Sent:** Monday, April 27, 2026 10:54 AM  
**To:** Holly Henderson <[hhenderson@nelsoncounty.org](mailto:hhenderson@nelsoncounty.org)>; Sandy Neblett <[sneblett@nelsoncounty.org](mailto:sneblett@nelsoncounty.org)>  
**Subject:** RE: DEA reimbursement request

Thank you Holly! Yes, the code is DEATF

Neely Hull  
County of Nelson, Treasurer  
PO Box 100  
Lovingston VA 22949

P (434) 263 7060  
F (434) 263 7064

**From:** Holly Henderson <[hhenderson@nelsoncounty.org](mailto:hhenderson@nelsoncounty.org)>  
**Sent:** Monday, April 27, 2026 10:46 AM  
**To:** Sandy Neblett <[sneblett@nelsoncounty.org](mailto:sneblett@nelsoncounty.org)>; Neely Hull <[nhull@nelsoncounty.org](mailto:nhull@nelsoncounty.org)>  
**Subject:** RE: DEA reimbursement request

DEA \$1893.38 was posted 4/21/26. Is the code DEATF??

3-100-003303-0107  
4-100-031020-1013

GM

Posted Date: 4/21/2026

Statement Description: 015 TREAS 310/MISC PAY RMR\*IV\* [REDACTED] PI\*1893.38\ NELSON  
CO Amount: \$1,893.38

*Holly Henderson  
Nelson County Treasurer's Office  
PO Box 100  
Lovingson, VA 22949  
(P)434-263-7060  
(F)434-263-7064*

**Confidential & Proprietary:**

This e-mail may contain confidential and/or privileged material for the sole use of the intended recipient. Any view or distribution by others is strictly prohibited. If you are not the intended recipient, please contact the sender and delete all copies. Thank You!

**From:** Sandy Neblett <[sneblett@nelsoncounty.org](mailto:sneblett@nelsoncounty.org)>  
**Sent:** Tuesday, April 14, 2026 9:07 AM  
**To:** Neely Hull <[nhull@nelsoncounty.org](mailto:nhull@nelsoncounty.org)>; Holly Henderson <[hhenderson@nelsoncounty.org](mailto:hhenderson@nelsoncounty.org)>  
**Subject:** DEA reimbursement request

Neely/Holly-

The DEA reimbursement request was submitted today in the amount of \$1,893.38. Please let me know once it has been received.

Thanks

Sandy Neblett  
Nelson County  
Finance and HR Specialist  
Payroll/Benefits Administrator  
PO Box 336, Lovingson, VA 22949  
(P) 434.2637137 (F) 434.263.7134  
[sneblett@nelsoncounty.org](mailto:sneblett@nelsoncounty.org)  
[www.nelsoncounty-va.gov](http://www.nelsoncounty-va.gov)



BOARD OF SUPERVISORS

ERNIE Q. REED  
Central District

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Administrative Assistant/  
Deputy Clerk

GRACE E. MAWYER  
Director of Finance and  
Human Resources

April 6, 2026

TO: Special Agent in Charge  
Washington Field Division  
Drug Enforcement Administration  
800 K Street, NW, Room 500  
Washington, D.C. 20001

From: County of Nelson  
PO Box 336  
Lovingson, VA 22949

Subject: Overtime Reimbursement for period ending March 5, 2026



Invoice number: [REDACTED]

In accordance with the current State/Local Task Force agreement, the Nelson County Sheriff's Office hereby requests reimbursement of \$1,893.38 for overtime incurred from 02/06/2026 to 3/5/2026 for the below listed law enforcement personnel from the County of Nelson Sheriff's Office. The officer received payment for these hours on 3/31/2026. Federal ID# 54-6001441.

Officer's Name: [REDACTED] worked 49.5 Overtime hours at a rate of \$38.25 an hour totalling \$1,893.38.

Reimbursement should be made directly to: County of Nelson, PO Box 336, Lovingson, VA 22949

I certify that the funds requested are for overtime expenses incurred by personnel identified in the Task Force Agreement currently in effect.

Certified:	Resident Agent in Charge	Date
Certified:		4/6/26
	Sheriff of County of Nelson	Date
Certified:		4/6/26
	Payroll Verification	Date

Company No: 001 Account Number: 3100 1899 17  
 Date: 5/08/26 Sheriff's Fundraising Account  
 Budget Amount Year To Date Encumbrances  
 \$20,295.89- \$21,025.89- \$0.00

Period:  
 Time: 1216  
 Balance  
 \$730.00

4-100-031020-5803 GM

Date	Source	Reference	Number	PO#	Amount	Period	Description
10072025	CS	1	20251007		\$9,236.89	-202510	-TREASURER CASH REPORT-
10102025	CS	1	20251010		\$10.00	-202510	-TREASURER CASH REPORT-
10162025	CS	1	20251016		\$4,000.00	-202510	-TREASURER CASH REPORT-
11072025	CS	1	20251107		\$295.00	-202511	-TREASURER CASH REPORT-
11132025	CS	1	20251113		\$108.00	-202511	-TREASURER CASH REPORT-
11212025	CS	1	20251121		\$1,110.00	-202511	-TREASURER CASH REPORT-
11252025	CS	1	20251125		\$81.00	-202511	-TREASURER CASH REPORT-
12042025	CS	1	20251204		\$355.00	-202512	-TREASURER CASH REPORT-
12102025	CS	1	20251210		\$3,100.00	-202512	-TREASURER CASH REPORT-
12112025	CS	1	20251211		\$1,500.00	-202512	-TREASURER CASH REPORT-
12172025	CS	1	20251217		\$200.00	-202512	-TREASURER CASH REPORT-
12302025	CS	1	20251230		\$300.00	-202512	-TREASURER CASH REPORT-
04242026	CS	1	20260424		\$290.00	-202604	-TREASURER CASH REPORT-
*****	G/L Year-To-Date-				\$20,585.89-		
*****	Encumbrance-						
*****	A/P Holding File-						
*****	P/R Holding File-						
*****	U/T Holding File-						
04302026	CS	1	20260430		\$160.00	-202604	-TREASURER CASH REPORT-
05052026	CS	1	20260505		\$200.00	-202605	-TREASURER CASH REPORT-
05072026	CS	1	20260507		\$80.00	-202605	-TREASURER CASH REPORT-
*****	A/R Holding File-				\$440.00-		
*****	G/L Holding File-						
*****	S/S Holding File-						
*****	INV Holding File-						
10142025	BS	1	0000446		\$9,236.89	-202510	FY26 SHER FUNDRAISING ACC05223
11132025	BS	1	0000447		\$4,010.00	-202511	FY26 SHERIFF FUNDRAISING 05233
12182025	BS	1	0000450		\$1,594.00	-202512	FY26 SHERIFF OFFICE FUNDRO5242
01132026	BS	1	0000451		\$5,455.00	-202601	FY26 SHERIFF FUNDRAIS DEC05253
*****	Budget Amount-				\$20,295.89-		

**Grace Mawyer**

---

**From:** Neely Hull  
**Sent:** Friday, May 1, 2026 11:29 AM  
**To:** Grace Mawyer  
**Subject:** RE: National Opioid Settlements – Payment – Nelson County

APR 30 2026

WIRE/IN ORG:NATIONAL OPIOIDS TRUST KROGE

3-100-001899-0008  
4-100-091030-5202 <sup>6M</sup>

**Amount: nine hundred thirty eight dollars and fifty two cents** | **\$938.52** |

—  
This dropdown has 2 items  
—

**Statement Description:**

WIRE/IN ORG:NATIONAL OPIOIDS TRUST KROGE  
**Date:** 4/30/2026  
**Type:** Credit

**From:** Grace Mawyer <gmawyer@nelsoncounty.org>  
**Sent:** Friday, May 1, 2026 11:14 AM  
**To:** Neely Hull <nhull@nelsoncounty.org>  
**Subject:** FW: National Opioid Settlements – Payment – Nelson County  
**Importance:** High

Could you please let me know when you see these funds come in?  
Thanks!

**From:** Candy McGarry <CMcGarry@nelsoncounty.org>  
**Sent:** Thursday, April 30, 2026 4:36 PM  
**To:** Grace Mawyer <gmawyer@nelsoncounty.org>  
**Subject:** FW: National Opioid Settlements – Payment – Nelson County  
**Importance:** High

**From:** [NoReply@nationalopioidofficialsettlement.com](mailto:NoReply@nationalopioidofficialsettlement.com) <[NoReply@nationalopioidofficialsettlement.com](mailto:NoReply@nationalopioidofficialsettlement.com)>  
**Sent:** Thursday, April 30, 2026 12:44 PM  
**To:** Candy McGarry <[CMcGarry@nelsoncounty.org](mailto:CMcGarry@nelsoncounty.org)>  
**Cc:** [rpetkauskas@browngreer.com](mailto:rpetkauskas@browngreer.com); [aoxenreiter@browngreer.com](mailto:aoxenreiter@browngreer.com); [tadkins@browngreer.com](mailto: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 3	\$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,

**BROWN GREER PLC**  
Settlement Fund Administrator  
National Opioid Settlements  
[www.NationalOpioidOfficialSettlement.com](http://www.NationalOpioidOfficialSettlement.com)

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**Grace Mawyer**

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**From:** Neely Hull  
**Sent:** Friday, May 1, 2026 11:29 AM  
**To:** Grace Mawyer  
**Subject:** RE: National Opioid Settlements – Payment – Nelson County

APR 30 2026

WIRE/IN ORG:NATIONAL OPIOIDS TRUST WALGR

**Amount: two thousand, one hundred ninety seven dollars and eighty four cents \$2,197.84**

This dropdown has 2 items.

- Details

**Statement Description:**  
WIRE/IN ORG:NATIONAL OPIOIDS TRUST WALGR  
**Date:** 4/30/2026  
**Type:**

**From:** Grace Mawyer <gmawyer@nelsoncounty.org>  
**Sent:** Friday, May 1, 2026 11:14 AM  
**To:** Neely Hull <nhull@nelsoncounty.org>  
**Subject:** FW: National Opioid Settlements – Payment – Nelson County  
**Importance:** High

Could you please let me know when you see these funds come in?  
Thanks!

**From:** Candy McGarry <CMcGarry@nelsoncounty.org>  
**Sent:** Thursday, April 30, 2026 4:37 PM  
**To:** Grace Mawyer <gmawyer@nelsoncounty.org>  
**Subject:** FW: National Opioid Settlements – Payment – Nelson County  
**Importance:** High

**From:** [NoReply@nationalopioidofficialsettlement.com](mailto:NoReply@nationalopioidofficialsettlement.com) <[NoReply@nationalopioidofficialsettlement.com](mailto:NoReply@nationalopioidofficialsettlement.com)>  
**Sent:** Thursday, April 30, 2026 4:23 PM  
**To:** Candy McGarry <CMcGarry@nelsoncounty.org>  
**Cc:** [rpetkauskas@browngreer.com](mailto:rpetkauskas@browngreer.com); [aoxenreiter@browngreer.com](mailto:aoxenreiter@browngreer.com); [tadkins@browngreer.com](mailto:tadkins@browngreer.com)

**Subject:** National Opioid Settlements – Payment – Nelson County  
**Importance:** High

*This is an official communication from the Directing Administrator of the National Opioid Settlements.*

The Directing 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	Walgreens Payment 4	\$2,197.84	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,

**BROWN GREER PLC**  
Directing Administrator  
National Opioid Settlements  
[www.NationalOpioidOfficialSettlement.com](http://www.NationalOpioidOfficialSettlement.com)

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Company No: 001  
Date: 5/08/26

Account Number: 3100 1401 2

Period:  
Time: 1216

Budget Amount  
\$12,183.50-

Year To Date  
\$10,320.25-

Encumbrances  
\$ .00

Balance  
\$1,863.25-

Date	Source	Reference Number	PO#	Amount	Period	Description
09022025	CS	1	20250902	\$1,242.90	-202509	-TREASURER CASH REPORT-
10012025	CS	1	20251001	\$1,239.10	-202510	-TREASURER CASH REPORT-
11032025	CS	1	20251103	\$938.75	-202511	-TREASURER CASH REPORT-
12012025	CS	1	20251201	\$804.50	-202512	-TREASURER CASH REPORT-
01022026	CS	1	20260102	\$994.00	-202601	-TREASURER CASH REPORT-
02022026	CS	1	20260202	\$1,314.50	-202602	-TREASURER CASH REPORT-
03022026	CS	1	20260302	\$1,244.50	-202603	-TREASURER CASH REPORT-
04012026	CS	1	20260401	\$1,333.25	-202604	-TREASURER CASH REPORT-
*****		G/L Year-To-Date-		\$9,111.50-		

\*\*\*\*\* Encumbrance-

\*\*\*\*\* A/P Holding File-

\*\*\*\*\* P/R Holding File-

\*\*\*\*\* U/T Holding File-

05012026	CS	1	20260501	\$1,208.75	-202605	-TREASURER CASH REPORT-
*****		A/R Holding File-		\$1,208.75-		

\*\*\*\*\* G/L Holding File-

\*\*\*\*\* S/S Holding File-

\*\*\*\*\* INV Holding File-

09092025	BS	1	0000445	\$1,242.90	-202509	FY26 E TICKET REVENUE 05213
09092025	BT	1	0000321	\$1,536.00	202509	FY26 E-TICKET REVENUE 05214
10142025	BS	1	0000446	\$1,239.10	-202510	FY26 SHER ETICK JULY - SE05223
10142025	BS	1	0000446	\$1,536.00	-202510	FY26 SHER ETICK JULY - SE05223
10142025	BT	1	0000323	\$3,072.00	-202510	FY26 E TIC REV JULY - AUG05224
12182025	BS	1	0000450	\$938.75	-202512	FY26 SHERIFF E-TICKET OCT05242
12182025	BS	1	0000450	\$804.50	-202512	FY26 SHERIFF E-TICKET NOV05242
01132026	BS	1	0000451	\$994.00	-202601	FY26 SHERIFF ETICKET DEC 05253
03102026	BS	1	0000453	\$1,314.50	-202603	FY26 SHERIFF E TICKET JAN05273
04142026	BS	1	0000454	\$1,244.50	-202604	FY26 SHERIFF ETCKT REV FE05284
04142026	BS	1	0000454	\$1,333.25	-202604	FY26 SHERIFF ETCKT MARCH05284
*****		Budget Amount-		\$12,183.50-		

3-100-001401-0002  
4-100-031020-7017 GM

Company No: 001 Account Number: 3100 1899 30  
 Date: 5/08/26 VA Tourism Corp Grant  
 Budget Amount Year To Date Encumbrances  
 \$66,000.00- \$136,000.00- \$0.00

Period:  
 Time: 1216  
 Balance  
 \$70,000.00

4-100-081020-7055 6M

Date	Source	Reference Number	PO#	Amount	Period	Description
09182025	CS	1	20250918	\$20,000.00-	202509	-TREASURER CASH REPORT-
01122026	CS	1	20260112	\$66,000.00-	202601	-TREASURER CASH REPORT-
*****		G/L Year-To-Date-		\$86,000.00-		
*****		Encumbrance-				
*****		A/P Holding File-				
*****		P/R Holding File-				
*****		U/T Holding File-				
04292026	CS	1	20260429	\$50,000.00-	202604	-TREASURER CASH REPORT-
*****		A/R Holding File-		\$50,000.00-		
*****		G/L Holding File-				
*****		S/S Holding File-				
*****		INV Holding File-				
02102026	BS	1	0000452	\$66,000.00-	202602	FY26 GO VA WINE GRANT 05265
*****		Budget Amount-		\$66,000.00-		



CLARE J.P.  
SUPERVISOR

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Central District

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West District

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Administrative Assistant  
Deputy Clerk

GRACE J. JAWYER  
Director of Finance and  
Human Resources

## INVOICE

20 April 2026

**GO Virginia Region 9 Council**  
**c/o Central Virginia Partnership for Economic Development**  
**1001 Research Park Blvd, Ste. 301**  
**Charlottesville, 22911**

**AMOUNT DUE: \$50,000**

**Please remit to:**  
**Nelson County**  
**Post Office Box 336**  
**Lovingson, VA 22949**

Company No: 001  
Date: 5/08/26  
Budget Amount  
\$3,027.48-

Account Number: 3100 2404 49  
VA 911 Services Board PSAP Ed Grant  
Year To Date  
\$4,000.00-

Period:  
Time: 1216  
Encumbrances  
\$0.00  
Balance  
\$972.52

4-100-032010-5504  
GM

Date	Source	Reference Number	PO#	Amount	Period	Description
01142026	CS	1	20260114	\$2,827.48	-202601	-TREASURER CASH REPORT-
02042026	CS	1	20260204	\$200.00	-202602	-TREASURER CASH REPORT-
*****		G/L Year-To-Date-		\$3,027.48-		
*****		Encumbrance-				
*****		A/P Holding File-				
*****		P/R Holding File-				
*****		U/T Holding File-				
04232026	CS	1	20260423	\$972.52	-202604	-TREASURER CASH REPORT-
*****		A/R Holding File-		\$972.52-		
*****		G/L Holding File-				
*****		S/S Holding File-				
*****		INV Holding File-				
04142026	BS	1	0000454	\$3,027.48	-202604	FY26 PSAP EDU GRANT
*****		Budget Amount-		\$3,027.48-		05284

**Grace Mawyer**

---

**From:** Neely Hull  
**Sent:** Tuesday, April 28, 2026 12:17 PM  
**To:** Grace Mawyer  
**Subject:** RE: EDI-

Thank you 🙏

**From:** Grace Mawyer <gmawyer@nelsoncounty.org>  
**Sent:** Tuesday, April 28, 2026 12:10 PM  
**To:** Neely Hull <nhull@nelsoncounty.org>  
**Subject:** RE: EDI-

EDGRW

Thanks!!

**From:** Neely Hull <nhull@nelsoncounty.org>  
**Sent:** Thursday, April 23, 2026 9:39 AM  
**To:** Grace Mawyer <gmawyer@nelsoncounty.org>  
**Subject:** EDI-

**Total Amount:** 972.52

**Deposit Date:** 04/23/2026

**Trace Number:** 82924749

---

Agy No	Amount	CDS Offset Amount	TOP Offset Amount	Invoice Number	Invoice Date	Customer Number	Voucher Number	Description
127	972.52	0.00	0.00	SFGPFY 26992	04/20/2026		0003271	VDEM_SFGPFY 2699261325

## Grace Mawyer

---

**From:** John Adkins  
**Sent:** Thursday, April 23, 2026 9:11 AM  
**To:** Grace Mawyer  
**Subject:** FW: Payment Notification

I will bring hard copies up later.

John Adkins BS, EMPP  
Director of Emergency Services.  
434-263-7045 office  
434-263-7046 fax  
434-962-2146 cell

*National Suicide & Crisis Lifeline - Dial 988*



**From:** VirginiaDEM <support@vdem.emgrants.com>  
**Sent:** Thursday, April 23, 2026 5:02 AM  
**To:** Candy McGarry <CMcGarry@nelsoncounty.org>  
**Cc:** John Adkins <jadkins@nelsoncounty.org>; Susan Rorrer <SRorrer@nelsoncounty.org>  
**Subject:** Payment Notification

Greetings Ms. Candy McGarry,

The Virginia Department of Emergency Management (VDEM) has recently processed a grant payment in VDEM EM Grants for Nelson County. The transaction details are as follows:

- Grant Program: SFGP
- Grant Year/Disaster Number: FY 26
- Grant Name: E911 - PEP- PSAP Education Program
- Federal Project Number (if applicable):
- State Project Number (if applicable): 73
- Project Name: FY 26 SFGP Nelson County

- Federal Amount (if applicable): \$0.00
- State Amount (if applicable): \$972.52
- Total Amount: \$972.52

To get more details on this transaction, please refer to the [Payable](#) processed against the following reimbursement(s):

[Reimbursement Request 5](#)

Sincerely,

VDEM Grant Management and Recovery Division  
[vdem.emgrants.com](http://vdem.emgrants.com)

Company No: 001  
Date: 5/08/26  
Budget Amount  
\$ .00

Account Number: 3100 3303 50  
VDEM Homeland Security CFDA 97.067  
Year To Date  
\$10,891.00-  
Encumbrances  
\$ .00

Period:  
Time: 1216  
Balance  
\$10,891.00

(From prior FY → NRC)  
GM

Date	Source	Reference Number	PO#	Amount	Period	Description
07242025	CS	1	20250724	\$10,000.00	-202507	-TREASURER CASH REPORT-
08082025	CS	1	20250808	\$891.00	-202508	-TREASURER CASH REPORT-
09292025	CS	1	20250929	\$8,089.86	-202509	-TREASURER CASH REPORT-
09292025	CS	1	20250929	\$8,089.86	202509	-TREASURER CASH REPORT-
*****		G/L Year-To-Date-		\$10,891.00-		
*****		Encumbrance-				
*****		A/P Holding File-				
*****		P/R Holding File-				
*****		U/T Holding File-				
*****		A/R Holding File-				
*****		G/L Holding File-				
*****		S/S Holding File-				
*****		INV Holding File-				
*****		Budget Amount-				

## Grace Mawyer

---

**From:** Candy McGarry  
**Sent:** Monday, July 28, 2025 12:03 PM  
**To:** Grace Mawyer  
**Subject:** FW: Payment Notification

Grace, FYI

**From:** VirginiaDEM [mailto:support@vdem.emgrants.com]  
**Sent:** Thursday, July 24, 2025 5:08 AM  
**To:** Candy McGarry <CMcGarry@nelsoncounty.org>  
**Cc:** Jacqueline Britt <JBritt@nelsoncounty.org>; Susan Rorrer <SRorrer@nelsoncounty.org>; Jacquelynne C. Harris <jcharris@nelsoncounty.org>; Linda Staton <lstaton@nelsoncova.onmicrosoft.com>  
**Subject:** Payment Notification

Greetings Ms. Candy McGarry,

The Virginia Department of Emergency Management (VDEM) has recently processed a grant payment in VDEM EM Grants for Virginia Department of Emergency Management. The transaction details are as follows:

- Grant Program: SHSP
- Grant Year/Disaster Number: 2023
- Grant Name: State Homeland Security Grant Program
- Federal Project Number (if applicable):
- State Project Number (if applicable): 67
- Project Name: Election Security Vulnerability Reduction
- Federal Amount (if applicable): \$10,000.00
- State Amount (if applicable): \$0.00
- Total Amount: **\$10,000.00**

To get more details on this transaction, please refer to the <https://vdem.emgrants.com/app/#235589> processed against:

### Reimbursement Request 2

Sincerely,

VDEM Grant Management and Recovery Division  
[vdem.emgrants.com](https://vdem.emgrants.com)

## Grace Mawyer

---

**From:** Candy McGarry  
**Sent:** Friday, August 8, 2025 9:23 AM  
**To:** Grace Mawyer  
**Subject:** FW: Payment Notification

FYI

**From:** VirginiaDEM [mailto:support@vdem.emgrants.com]  
**Sent:** Friday, August 8, 2025 5:02 AM  
**To:** Candy McGarry <CMcGarry@nelsoncounty.org>  
**Cc:** Jacqueline Britt <JBritt@nelsoncounty.org>; Susan Rorrer <SRorrer@nelsoncounty.org>; Jacquelynne C. Harris <jcharris@nelsoncounty.org>; Linda Staton <lstaton@nelsoncova.onmicrosoft.com>  
**Subject:** Payment Notification

Greetings Ms. Candy McGarry,

The Virginia Department of Emergency Management (VDEM) has recently processed a grant payment in VDEM EM Grants for Virginia Department of Emergency Management. The transaction details are as follows:

- Grant Program: SHSP
- Grant Year/Disaster Number: 2023
- Grant Name: State Homeland Security Grant Program
- Federal Project Number (if applicable):
- State Project Number (if applicable): 67
- Project Name: Election Security Vulnerability Reduction
- Federal Amount (if applicable): \$492.00
- State Amount (if applicable): \$0.00
- Total Amount: \$492.00

To get more details on this transaction, please refer to the Payable processed against the following reimbursement(s):

### Reimbursement Request 3

Sincerely,

VDEM Grant Management and Recovery Division  
[vdem.emgrants.com](http://vdem.emgrants.com)

## Grace Mawyer

---

**From:** Candy McGarry  
**Sent:** Friday, August 8, 2025 9:23 AM  
**To:** Grace Mawyer  
**Subject:** FW: Payment Notification

FYI

**From:** VirginiaDEM [mailto:support@vdem.emgrants.com]  
**Sent:** Friday, August 8, 2025 5:02 AM  
**To:** Candy McGarry <CMcGarry@nelsoncounty.org>  
**Cc:** Jacqueline Britt <JBritt@nelsoncounty.org>; Susan Rorrer <SRorrer@nelsoncounty.org>; Jacquelynne C. Harris <jcharris@nelsoncounty.org>; Linda Staton <lstaton@nelsoncoya.onmicrosoft.com>  
**Subject:** Payment Notification

Greetings Ms. Candy McGarry,

The Virginia Department of Emergency Management (VDEM) has recently processed a grant payment in VDEM EM Grants for Virginia Department of Emergency Management. The transaction details are as follows:

- Grant Program: SHSP
- Grant Year/Disaster Number: 2023
- Grant Name: State Homeland Security Grant Program
- Federal Project Number (if applicable):
- State Project Number (if applicable): 67
- Project Name: Election Security Vulnerability Reduction
- Federal Amount (if applicable): \$399.00
- State Amount (if applicable): \$0.00
- Total Amount: **\$399.00**

To get more details on this transaction, please refer to the **Payable** processed against the following reimbursement(s):

[Reimbursement Request 4](#)

Sincerely,

VDEM Grant Management and Recovery Division  
[vdem.emgrants.com](http://vdem.emgrants.com)



COMMONWEALTH of VIRGINIA

Sam D. Eggleston, III  
JUDGE

TWENTY-FOURTH DISTRICT  
GENERAL DISTRICT COURT

Ashley M. Johnson  
CLERK  
Tiffany D. Ponton  
DEPUTY CLERK

FOR  
NELSON COUNTY  
84 COURTHOUSE ROAD  
P.O. BOX 514  
LOVINGSTON, VA 22949  
PHONE (434) 263-7040  
FAX (434) 263-7033

April 13, 2026

Nelson County Board of Supervisors

Mr. Jessie Rutherford  
Mr. J. David Parr  
Mr. A. Cameron Lenahan  
Mr. Ernie Reed  
Dr. Jessica Ligon

In re: Request for Budget Increase – Local Attorney Fees

4-100-021020-3012 GM  
(NRC)

Dear Members of the Board of Supervisors,

I am writing to request an increase in the budget allocated for local attorney fees in the amount of \$2,000, bringing the total line item to \$6,000.

The compensation rate for court-appointed attorneys has increased from \$120 to \$330, which has significantly raised the cost per case, and at the current rate of expenditures, this line item will be in the negative.

For cases charged under the locality code that carry the potential for a jail sentence, the locality is responsible for payment of court-appointed attorney fees. While the fines collected from these cases are retained by the locality rather than the state, each qualifying case requires attorney appointment and payment regardless of the outcome.

While overall caseload has only increased slightly, there has been an increase in cases that qualify for appointed counsel, along with the higher attorney rates, which has led to higher overall costs from this line item.

Thank you for your consideration of this request. Please let me know if any additional information is needed.

Sincerely,

Ashley M. Johnson  
Clerk



BOARD OF  
SUPERVISORS

ERNE Q. REED  
Central District

JESSE N. RUTHERFORD  
East District

J. DAVID PARR  
West District

DR. JESSICA LIGON  
South District

A. CAMERON LEMMAN  
North District

CANDICE W. MCGARRY  
County Administrator

AMANDA B. SPIVEY  
Administrative Assistant/  
Deputy Clerk

GRACE E. MAWYER  
Director of Finance and  
Human Resources

**RESOLUTION R2026-32  
NELSON COUNTY BOARD OF SUPERVISORS  
APPROVAL OF LOVINGSTON VOLUNTEER FIRE DEPARTMENT'S  
FIREWORKS FUNDING REQUEST**

**BE IT RESOLVED** that the Nelson County Board of Supervisors approves Lovington Volunteer Fire Department's request for \$12,000 for the July 4<sup>th</sup> Fireworks show, which is tentatively scheduled to take place at Nelson County High School and Middle School Complex on July 4, 2026.

**BE IT FURTHER RESOLVED** that the Lovington Volunteer Fire Department agrees to remit any leftover funds back to the County, should the invoiced amount come in below \$12,000.

Approved: April 14, 2026

Attest: *Candice W. McGarry*, Clerk  
Nelson County Board of Supervisors

NRC → 4-100-091030-5617  
GM



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Central District

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South District

A. CAMERON LENAHAN  
North District

CANDICE W. MCGARRY  
County Administrator

AMANDA B. SPIVEY  
Administrative Assistant/  
Deputy Clerk

GRACE E. MAWYER  
Director of Finance and  
Human Resources

**PROCLAMATION P2026-02  
NELSON COUNTY BOARD OF SUPERVISORS  
MAY IS OLDER AMERICANS MONTH**

**WHEREAS**, May is Older Americans Month, a time for us to recognize and honor the many older adults in Nelson County, and their immeasurable influence on every facet of American society; and

**WHEREAS**, Nelson County recognizes how, through their wealth of life experience and wisdom, older adults guide our younger generations and carry forward abundant cultural and historical knowledge; and

**WHEREAS**, Nelson County recognizes that older Americans improve our community through intergenerational relationships, community service, civic engagement, and many other activities; and

**WHEREAS**, Nelson County benefits when people of all ages, abilities, and backgrounds have the opportunity to participate and live independently; and

**WHEREAS**, Nelson County must ensure that older Americans have the resources and support needed to stay involved in their communities, reflecting our commitment to inclusivity, connectedness; and

**NOW, THEREFORE, BE IT RESOLVED**, on this 12th day of May, 2026, the Nelson County Board of Supervisors does hereby proclaim May 2026 to be Older Americans Month. We urge every resident to Champion Your Health, this year's theme, by taking proactive action to enhance your ability to age in place. We encourage everyone to take an active role in managing their own health, advocating for themselves, accessing preventive care, and making informed decisions that support independence.

Approved: May 12, 2026

Attest: \_\_\_\_\_, Clerk  
Nelson County Board of Supervisors



BOARD OF  
SUPERVISORS

ERNIE Q. REED  
Central District

JESSE N. RUTHERFORD  
East District

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West District

DR. JESSICA LIGON  
South District

A. CAMERON LENAHAN  
North District

CANDICE W. MCGARRY  
County Administrator

AMANDA B. SPIVEY  
Administrative Assistant/  
Deputy Clerk

GRACE E. MAWYER  
Director of Finance and  
Human Resources

**PROCLAMATION P2026-03  
NELSON COUNTY BOARD OF SUPERVISORS  
NELSON COUNTY IS A DEMENTIA FRIENDLY COMMUNITY**

**WHEREAS**, dementia is a growing public health crisis with almost eleven percent of Nelson County residents over 65 living with this disorder and approximately thirty percent of the County's population is over 65; and,

**WHEREAS**, family caregivers are facing increasing physical, mental, emotional and financial strain; and,

**WHEREAS**, the number of people living with dementia or caring for someone with dementia is expected to grow in the coming years as the number of older residents increases; and,

**WHEREAS**, the Nelson County Board of Supervisors wants to ensure that the County is welcoming and inclusive to all those impacted by dementia; and,

**WHEREAS**, local government, businesses, the faith community, financial institutions, first responders, health care providers, educational institutions, and the citizens of the County can make small changes to provide a community in which people living with dementia can continue to be involved, active, respected, valued and understood; and,

**WHEREAS**, the Dementia Friendly initiative is dedicated to raising community awareness of dementia and the needs of those living with dementia and their caregivers; and,

**WHEREAS**, today marks the official launch of the County's efforts to join other localities by supporting Dementia Friendly initiatives for the community.

**NOW, THEREFORE, BE IT PROCLAIMED** by the Nelson County Board of Supervisors and on behalf of its residents, that from this day forward, Nelson County is hereby proclaimed as a **Dementia Friendly Community** and urges all citizens to join in this coordinated effort.

Approved: May 12, 2026

Attest: \_\_\_\_\_, Clerk  
Nelson County Board of Supervisors

**From:** [Maureen A Kelley](#)  
**To:** [Candy McGarry](#); [Amanda Spivey](#)  
**Subject:** FW: Nelson County Proclamation  
**Date:** Friday, March 6, 2026 11:09:32 AM  
**Attachments:** [Rockingham Cty proclamation DFHR April 2022.pdf](#)  
[Dementia Friendly business.pdf](#)

---

**From:** Gordon Walker [mailto:gwalker1947@gmail.com]  
**Sent:** Thursday, March 5, 2026 5:28 PM  
**To:** Ernie Reed <ereed@nelsoncounty.org>  
**Cc:** Jennell Charles <mntreat@gmail.com>; Maureen A Kelley <makelley@nelsoncounty.org>;  
connie.conniebrennan.com@gmail.com  
**Subject:** Nelson County Proclamation

Hi Ernie! Here to Stay Wintergreen received a small grant from Sentara Cares to enroll and promote Dementia Friendly Businesses (attached is a description) in Nelson County. With my colleague Jennell Charles we hold the belief this initiative would be bolstered by a BOS proclamation that advances the County as a Dementia Friendly Community. Several Virginia Counties have done so including Rockingham County. See attachment.

I am requesting your engagement to introduce a similar proclamation that would ideally gain the support of your BOS cohorts. I am certainly willing to draft such a document for your review.

As an important FYI, Maureen Kelly has agreed to work with us on this initiative that includes the offer of a one hour employee based training on ways to communicate with someone who has dementia. We believe this will also benefit anyone caring for someone with dementia.

Thank you for your essential support.

Gordon



# Dementia Friendly Businesses and Organizations: Information for Starting a Local Initiative

Over 70 percent of Dementia Friendly America communities provide outreach to the business sector. Based on lessons learned from DFA communities, this document summarizes strategies and criteria for conducting work in this sector.



## What is a Dementia Friendly Business?

A dementia friendly business is one in which management and employees are able to recognize the signs of dementia in customers, communicate effectively with individuals with dementia, connect individuals to local resources and support caregiver employees. A dementia friendly business is a supportive, prepared and knowledgeable place for people with dementia and their care partners to visit or be employed.

## What Are the Business Benefits?

- Recognition as a community partner and social leader
- Increased customer satisfaction
- Opportunities for publicity and marketing
- Increased employee satisfaction
- Providing better customer service for all customers

## Dementia Friendly Business Criteria

Communities offering dementia friendly business designations have criteria to determine when a business has met dementia friendly requirements. Criteria should include:

- Minimum 50% or more of staff are trained with a goal of 100% of staff
- Management is trained (training the owner/ multiple managers supports sustainability)
- There is a commitment by the business to train new hires
- There is a commitment by the business to periodically refresh training for existing staff
- Business agrees to review information on environmental changes and consider improvements
- Establishes policies and practices to support employee caregivers

It is also important to consider how a business will *remain* dementia friendly. This is especially important if the business displays a dementia friendly decal or window cling. Particularly in industries with high staff turnover, training all staff at one point in time does not ensure ongoing awareness of dementia friendly practices. Strategies to address this include:

- Annual refresher training or lunch and learns either in-person or online. For example, [Bloomington, Indiana has a system to track online attendees](#) of training as does [Eau Claire County, Wisconsin](#)
- Annual “site visits” from the dementia friendly initiative to evaluate and address further training needs
- Embedding training as part of new employee orientation so all new employees receive the training. (Developing relationships to build management and HR buy-in supports this effort.)
- Having the business provide at least one point of contact to arrange refresher trainings or lunch and learns.

There are instances when establishing a 50% staff trained criteria has been a challenge. For example for a very large business or corporation, reaching that many individuals may exceed the capacity of the community initiative or hinder a business from signing-on for training. Denver, CO has worked to address this concern and large businesses have signed dementia friendly pledges/ commitment statements and commit to annual lunch and learns for staff. In Wyoming, departments within larger organizations receive a dementia friendly emblem when 50 percent of the department’s staff is trained, which has helped to stimulate friendly competition within businesses.

## Dementia Friendly Training Content

A dementia friendly business training should include the following content areas:

- What dementia is and how to recognize signs
- Tips for communicating and interacting with a person who has dementia
- Local resources for supporting individuals
- Information on a physical environment that supports safety and ease of navigation
- Information on how to support caregiver employees or employees with early signs and symptoms

Some communities have developed standard training materials with information that applies to many settings but customize the materials by adding sector or industry specific information when needed.

Sector information can be found on the DFA website [Sector Guides](#) and [Resources](#) web pages.

In general, expect to work within the schedule of the business you are training. Depending on the business, they may need to receive the training early or late in the day. You may need to provide several trainings and possibly over different shifts. Keep your presentation focused on the essential elements that a business should be knowledgeable of. Expect to keep your presentation to an average of 60 minutes, although in some instances presentations may run longer or shorter.

## Recognizing a Business as Dementia Friendly

- Many communities provide decals or window clings to a business that has received dementia friendly training and met the necessary criteria. Most commonly the decal/window cling has the local dementia friendly logo and/or reads “Dementia Friendly Business.” Others have used “proud to be dementia friendly” or “becoming dementia friendly.”
- It is important to have a plan to determine how dementia friendly criteria *continue* to be met. This is especially important if a business displays a dementia friendly decal. Some communities have placed expiration dates on their decals. Others have chosen to not provide decals if there is not a sustainability plan. In Orange County, North Carolina, they print dementia friendly emblems that say “valid through \_\_\_\_\_” and then add the two-year end date based on when the business was trained.
- If your community is offering Dementia Friends USA session (a sub-licensed outreach initiative administered by DFA), you can use the Dementia Friends branding.
- Recognize the business for their leadership as much as possible. Highlight them on your website and elsewhere. For example, in Walker, MN each time a business has completed dementia friendly business education they take a picture which is placed with comment in the local newspaper and on the Chamber of Commerce website. Businesses are encouraged to post the photos on their Facebook page or website.
- Consider providing packets as takeaways. This could include local resources and key messages from the training. Keeping it to the essentials helps manage printing or copying costs. If your initiative promotes the use of “Please Be Patient” business cards, consider providing a sample to the business so they know what to look for or include a screenshot in your presentation.

## Measuring Progress

- Be sure to establish a tracking system to monitor key information such as: date of training, number of people trained, date of re-training, staff liaison, etc.
- Tracking change as a result of trainings is always important for assessing impact and areas to improve. Consider administering a post-training survey or using a validated tool such as the [Dementia Attitudes Scale](#). Share your successes!

## Resources

- [Dementia Friendly Business Guide](#)
- [DFA Sector Guide](#)
- [DFA Business Resource Compilation](#)
- [DFA Customer Service Resource Compilation](#)
- [Dementia Friendly @ Work Training](#)
- [Home Instead Help for Families](#)
- [How to help people with dementia A guide for customer-facing staff](#)
- [ACT on Alzheimer's Dementia Friendly Business Resources](#)
- [Dementia Friendly Work Places](#)

*Thank you to dementia friendly initiatives in Montgomery County, MD; Sheridan, WY; Massachusetts; Orange County, NC; Wisconsin; Denver, CO; and Minnesota for their input and expertise during the development of this resource.*



BOARD OF  
SUPERVISORS

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Deputy Clerk

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Director of Finance and  
Human Resources

**PROCLAMATION P2026-04  
NELSON COUNTY BOARD OF SUPERVISORS  
MAY 10-16, 2026 IS NATIONAL POLICE WEEK**

**WHEREAS**, Congress and the President of the United States have designated May 15<sup>th</sup> as Peace Officers' Memorial Day, and the week in which May 15<sup>th</sup> falls as National Police Week; and

**WHEREAS**, National Police Week in America was created to honor the service and recognize the sacrifice and contributions made by police officers in communities both large and small; and

**WHEREAS**, there are more than 800,000 law enforcement officers serving in communities across the United States, including the dedicated members of the Nelson County Sheriff's Office, Wintergreen Police Department and Virginia State Police who play an essential role in safeguarding the rights and freedoms of our residents; and

**WHEREAS**, it is important that all citizens know and understand the duties, responsibilities, hazards, and sacrifices of their law enforcement agency; and

**WHEREAS**, the men and women of the Nelson County Sheriff's Office, Wintergreen Police Department and Virginia State Police, who by their faithful and loyal devotion to their responsibilities have rendered a dedicated service to our community and, in doing so, have established for themselves an enviable and enduring reputation for preserving the rights and securities of all citizens;

**NOW, THEREFORE, BE IT RESOLVED**, that the Nelson County Board of Supervisors does hereby proclaim May 10, 2026 through May 16, 2026 as National Police Week in honor of law enforcement officers both past and present who, through their courageous deeds, have made the ultimate sacrifice through their loyal service to their community.

Approved: May 12, 2026

Attest: \_\_\_\_\_, Clerk  
Nelson County Board of Supervisors

## Nelson County Planning & Zoning

**To:** Board of Supervisors

**From:** Dylan M. Bishop, Director of Planning & Zoning *DMB*

**Date:** April 14, 2026

**Re:** SUP #250358 – Conference Center in A-1 – The Monroe Institute

---

This is a request for a Special Use Permit for a new conference center facility at the Monroe Institute.

At their meeting on October 22, the Planning Commission held a public hearing for SUP #250260 at which several community members spoke. Concerns were raised regarding the proposal's compatibility within the existing community, and potential impacts from expanded operations such as increased traffic. Other concerns include ensuring an adequate water supply and impacts to existing wells in the area.

Following this public hearing, the applicant withdrew the original SUP application, with intent to resubmit a revised proposal for a different location. A substantially similar application was submitted to relocate the proposed facility, and staff advertised for a new public hearing. At their meeting on February 25, the Planning Commission voted (3-1) to recommend approval of SUP #250358 with the following conditions:

1. Prior to issuance of a certificate of occupancy for the expanded use, the access road (Roberts Mountain Road) shall be widened to a minimum of 18' and re-paved. This shall extend to the new entrance proposed for the expanded facility. If such expansion requires an approval vote from the New Land community association and that vote is unsuccessful, this condition shall be void.
2. Site lighting shall be full cut-off, dark sky compliant fixtures
3. The line of sight, looking north-west from the entrance of Roberts Mountain Road onto Rocky Road shall be improved to meet a minimum line of sight required by Stopping Sight Distance per VDOT regulations.
4. If a fire suppression storage tank is required, the tank shall be screened from view of Roberts Mountain road with screening landscaping that will achieve at least 1/2 the tank height at 10 years' growth.
5. Rainwater capture features, rain gardens or similar, shall be installed at the roof downspouts to improve SWM capture and infiltration.
6. Any new conference center structures affiliated with this special use permit shall be located on TMP 34-12-2. Other associated non-structural uses such as trails and utilities may be located on the additional parcels (34-12-3, 33-3-2D, 34-A-35, 34-12-4, 33-5-1C, 34-12-1).
7. Any uses on the property affiliated with this special use permit shall either be associated with the primary purpose of the facility, or shall be solely educational or charitable in purpose. Weddings are not permitted. No events shall include outdoor amplified music.

## Nelson County Planning Commission

**To:** Planning Commission

**From:** Dylan M. Bishop, Director of Planning & Zoning *DMB*

**Date:** February 25, 2026

**Re:** SUP #250358 – Conference Center in A-1 – The Monroe Institute

---

**BACKGROUND:** This is a request for a special use permit for a conference center use on property zoned A-1 Agriculture.

*Public Hearings Scheduled:* P/C – February 25; Board – April 14 (tentative)

*Location / Election District:* 365 Roberts Mountain Road (Faber) / Central District

*Tax Map Number(s):* 33-3-2D, 34-12-3, 34-A-35, 34-12-4, 33-5-1C, 34-12-1, 34-12-2

*Total Acreage:* 53.58 acres

*Owner Information:* The Monroe Institute and The Centre Inc. (represented by Allyn Evans)

*Applicant Information:* Julia Moore, Justin Shimp (Shimp Engineering, P.C.)

*Comments:* This property is home to The Monroe Institute, founded in 1971. This was prior to the adoption of the zoning ordinance, and is therefore considered a legal nonconforming use. Any expansion of a nonconforming use requires compliance with the current zoning ordinance. The Monroe Institute is proposing to expand its operations and develop a conference center to include residential quarters, offices, a cafeteria, common services area, a gift shop, meeting rooms, a studio, and storage space. The expansion would accommodate 90 total guests. A project narrative and updated photo renderings are included as attachments to this report. Additional proposed conditions as submitted by the applicant are included in the staff recommendation.

A conference center is defined as, “A facility for hosting public and/or private events, including, but not limited to, weddings, receptions, social events or parties, workshops, and/or conferences, which is used as a venue for social, cultural, recreational, and/or educational activities. Conference centers may include lodging accommodations.”

At their meeting on October 22, the Planning Commission held a public hearing for SUP #250260 at which several community members spoke. Concerns were raised regarding the proposal’s compatibility within the existing community, and potential impacts from expanded operations such as increased traffic. Other concerns include ensuring an adequate water supply and impacts to existing wells in the area.

Following this public hearing, the applicant withdrew the original SUP application, with intent to resubmit a revised proposal for a different location. A substantially similar application was submitted to relocate the proposed facility, and staff advertised for a new public hearing.

## **DISCUSSION:**

*Land Use / Floodplain:* This area is rural, residential, and institutional in nature. Zoning in the vicinity is A-1 Agriculture. There is some regulatory floodplain on the parcels containing the existing water system, although no development is proposed in this area.

*Access / Traffic / Parking:* The property is accessed by an existing entrance on Roberts Mountain Road via Rocky Road. Some paving improvements are proposed on Roberts Mountain Road, and at least 41 additional parking spaces are proposed.

*Utilities:* The property is served by existing utilities. Parcels 33-5-1C and 34-12-1 contain the existing water system, and are included as part of this application should any improvements be required. No structures or other development are proposed on these lots.

*Land Disturbance:* Proposed land disturbance is anticipated to be 6.8 acres, which would require approval of an Erosion and Sediment Control Plan by the Building Inspections Department, and a Stormwater Management Plan by DEQ.

*EMS:* The turnaround circle shown on the site plan will be required to be constructed to ensure fire apparatus can navigate.

*Comprehensive Plan:* This property is located in a *Rural Area* as designated by the Nelson 2042 Future Land Use Map. The core concept is to ensure the protection of the County's rural landscape and economy by maintaining open space, scenic views, and agricultural uses with compatible low density residential uses. Primary land use types include institutional uses, farms, agriculture, forestry, agritourism uses, parks, recreation and trails. Alterations and retrofits to existing low density single-family areas is appropriate and encouraged.

*Recommendation:* Staff recommends that the Planning Commission should recommend approval of SUP #250358 for a conference center at The Monroe Institute to the Board of Supervisors, with the following conditions:

1. Prior to issuance of a certificate of occupancy for the expanded use, the access road (Roberts Mountain Road) shall be widened to a minimum of 18' and re-paved. This shall extend to the new entrance proposed for the expanded facility. If such expansion requires an approval vote from the New Land community association and that vote is unsuccessful, this condition shall be void.
2. Site lighting shall be full cut-off, dark sky compliant fixtures
3. The line of sight, looking north-west from the entrance of Roberts Mountain Road onto Rocky Road shall be improved to meet a minimum line of sight required by Stopping Sight Distance per VDOT regulations.
4. If a fire suppression storage tank is required, the tank shall be screened from view of Roberts Mountain road with screening landscaping that will achieve at least 1/2 the tank height at 10 years' growth.
5. Rainwater capture features, rain gardens or similar, shall be installed at the roof downspouts to improve SWM capture and infiltration.

6. Any new conference center structures affiliated with this special use permit shall be located on TMP 34-12-2. Other associated non-structural uses such as trails and utilities may be located on the additional parcels (34-12-3, 33-3-2D, 34-A-35, 34-12-4, 33-5-1C, 34-12-1).

7. Any uses on the property affiliated with this special use permit shall either be associated with the primary purpose of the facility, or shall be solely educational or charitable in purpose. Weddings are not permitted. No events shall include outdoor amplified music.

All applications for Special Use Permits shall be reviewed using the following criteria:

- a. The use shall not tend to change the character and established pattern of development of the area or community in which it proposes to locate;
- b. The use shall be in harmony with the uses permitted by right in the zoning district and shall not affect adversely the use of neighboring property;
- c. The proposed use shall be adequately served by essential public or private services such as streets, drainage facilities, fire protection and public or private water and sewer facilities; and
- d. The proposed use shall not result in the destruction, loss or damage of any feature determined to be of significant ecological, scenic or historic importance.

Attachments:

Application/Narrative

Site Plan

Renderings

Zoning and Floodplain

Letter from Virginia Groundwater LLC

Draft Minutes from October 22, 2025 PC

Meeting SUP #250260 Withdrawal Email

Public Comments

## Nelson County Planning & Zoning

**To:** Board of Supervisors

**From:** Dylan M. Bishop, Director of Planning & Zoning *DMB*

**Date:** April 14, 2026

**Re:** REZ #250339 – R-1 and M-1 to M-2 Industrial – Nelson Storage, LLC

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This is a request to rezone property currently being utilized for storage purposes from R-1 Residential and M-1 Light Industrial, to M-2 Industrial to allow the use to continue. Staff sent a violation notice to the property owner outlining potential corrective actions. An application requesting a rezoning of the subject properties was submitted, and the Planning Commission held a public hearing on February 25. The Planning Commission requested that staff work with the applicant to develop proffers to accompany the application. The request was again reviewed at their regular meeting on March 25.

Planning Commission voted (5-0) to recommend approval of REZ #250339 to the Board of Supervisors with the following proffers:

1. The areas delineated in green on the site plan submitted as part the rezoning application shall remain open space for a distance of 75' from the center of the road.
2. The area delineated in red on tax map #77-A-45, as shown on the site plan submitted with the rezoning application, shall be utilized only for outdoor storage and residential uses; no other industrial uses shall be permitted.
3. Should a dwelling be constructed within 100 feet of the property lines of tax map #77-A-45, the owner shall construct a fence for screening acceptable to the Planning Director within 60 days of issuance of a certificate of occupancy.

## Nelson County Planning Commission

**To:** Planning Commission

**From:** Dylan M. Bishop, Director of Planning & Zoning *DMB*

**Date:** March 25, 2026

**Re:** REZ #250339 – R-1 and M-1 to M-2 Industrial – Nelson Storage, LLC

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**BACKGROUND:** This is a request to rezone property zoned R-1 Residential and M-1 Light Industrial, to M-2 Industrial. The purpose is to align the zoning designation with the current use.

*Public Hearings Scheduled:* P/C – February 25; Board – April 14 (tentative)

*Property Information:* 2742 Arrington Road, TM# 77-A-45, 1 acre (R-1 Residential) / 2731 Arrington Road, TM#s 77-3-1, 2, 77-A-5, 46, +/- 3 acres (M-1 Industrial) / South District

*Applicant Information:* Nelson Storage, LLC – Jeremy and Elisabeth Hale

*Comments:* The subject properties are currently utilized for both indoor and outdoor storage. The R-1 Residential zoned parcel has been used for storage of shipping containers available for rent, which is a violation of the zoning ordinance. Corrective notice was sent to the owners, who reached out to develop a compliance plan. In discussions with staff, a rezoning proposal to align the current and desired use of the property with the zoning designation was determined as the course of action. Commonly referred to as the “cold storage” area of Arrington, the owners have made improvements to these properties during their tenure. They sent letters to property owners in the community, as provided in the application package. The site plan layout which delineates proposed uses indicates the blue parcels to be continued for indoor storage, the red marked areas for outdoor storage, and green marked areas to be maintained as open space. No improvements or additional development is proposed at this time.

Should the rezoning be approved, Section 9-1-10 allows storage yards as a by-right use. The dwelling would be permitted to be renovated and utilized as such.

The Planning Commission held a public hearing at their meeting on February 25, 2026, at which a community member spoke in opposition. The Planning Commission requested the applicant consider limiting uses and work with staff to develop proffers to reflect these limitations.

### **DISCUSSION:**

*Land Use / Floodplain:* These parcels are located on the northwest side of the railroad in the heart of Arrington. Mixed zoning includes R-1 Residential, M-1 Light Industrial, A-1 Agriculture, and even a B-1 Business zoned parcel. There are several legal nonconforming uses in the vicinity including livestock and agricultural activities on R-1 and M-1 zoned property

*Access / Traffic / Parking:* The properties are accessed by existing entrances, and no improvements or modifications are required at this time.

*Comprehensive Plan:* This property is located in Arrington, a *Rural Village* as designated by the Nelson 2042 Future Land Use Map. The core concept of a *Rural Village* is to Focus investment and small-scale development within the County's Rural Villages to protect the rural landscape, ensure more efficient and effective provision of community services, create a sense of place to bolster economic development, and improve quality of life. This area also calls for these communities to take cues from the historic qualities of the villages to ensure a continued sense of place that provides economic vitality.

Associated planning guidelines include preserving existing structures and traditional patterns of development while allowing for a mix of uses in a more compact village setting.

*Recommendation:* Staff recommends that the Planning Commission should recommend approval of REZ #250339, from R-1 and M-1, to M-2 Industrial to the Board of Supervisors, with the following proffers as submitted by the applicant:

1. The areas delineated in green on the site plan shall remain open space for a distance of 75' from the center of the road.
2. The areas delineated in red on the site plan shall be utilized only for outdoor storage; no other industrial uses shall be permitted.
3. Should a dwelling be constructed within 100 feet of the property lines, the owner shall construct a fence for screening acceptable to the Planning Director within 60 days of issuance of a certificate of occupancy.

Attachments:

Application

Narrative

Site Plan

Zoning

Public Comment



BOARD OF  
SUPERVISORS

ERNIE Q. REED  
Central District

JESSE N. RUTHERFORD  
East District

J. DAVID PARR  
West District

DR. JESSICA LIGON  
South District

A. CAMERON LENAHAN  
North District

CANDICE W. MCGARRY  
County Administrator

AMANDA B. SPIVEY  
Administrative Assistant/  
Deputy Clerk

GRACE E. MAWYER  
Director of Finance and  
Human Resources

**RESOLUTION R2026-39**  
**NELSON COUNTY BOARD OF SUPERVISORS**  
**APPROVAL OF 80/20 TRUCK ORDER REQUEST FOR**  
**WINTERGREEN FIRE AND RESCUE**

**BE IT RESOLVED**, that the Nelson County Board of Supervisors hereby authorizes Wintergreen Fire and Rescue to place an order for an equipped Sutphen Heavy Duty Custom Program Pumper 1500/750 with MES Life Safety.

**BE IT FURTHER RESOLVED**, that staff is hereby directed to include a funding request of \$713,257.06 (80% of the truck cost) in the FY28 proposed budget; with the understanding that final funding approval is pending adoption of the FY28 budget including these funds.

Approved: May 12, 2026

Attest: \_\_\_\_\_, Clerk  
Nelson County Board of Supervisors

**NELSON COUNTY EMERGENCY SERVICES COUNCIL**

P.O. Box 336  
Lovington, Va. 22949

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5/4/2026

County Of Nelson  
Candy McGarry, Administrator  
P.O. Box 336  
Lovington, Va. 22949

Dear Mrs. McGarry,

The Emergency Services Council unanimously approved, on 4/21/26, to support Wintergreen Fire Department in the purchase of a new Fire Pumper/Engine at the quoted price \$891571.32.

The request is for the 80/20 cost share for County assistance in the purchase on the apparatus.

I would appreciate the Board of Supervisors supporting this request as well.

Thank you for your continued support and let me know if you have any questions.

Sincerely,

*Daniel T Johnson*

Daniel T. Johnson  
President, NCEC



## PROPOSAL

**TO THE:**

Wintergreen Fire and Rescue Department  
2390 Wintergreen Dr.  
Roseland Virginia, 22967

**DATE:** April 10,2026

We hereby propose and agree to furnish the following firefighting equipment upon your acceptance of this Proposal:

**One (1) Sutphen Heavy Duty Custom Program pumper 1500/750 Complete and  
Delivered for the Total Sum of ..... \$ 891,571.32**

The apparatus and equipment being purchased hereunder shall be completed within approximately 12 to 14 months after Sutphen's receipt and approval of Purchaser's acceptance of this Proposal.

This Proposal shall be valid for thirty (30) days. If a Purchase Agreement or Purchase Order is not received by Sutphen within 30 days of the date of this Proposal, Sutphen reserves the right to extend, withdraw, or modify this Proposal, including pricing, delivery times, and prepayment discounts, as applicable.

Respectfully submitted,



Todd Stone  
MES Life Safety  
Authorized Representative for Sutphen Corporation

(540) 532-9562

### **TERMS & CONDITIONS**

Evolving industry conditions and market volatility may materially impact the cost to manufacture fire apparatus. As such, Sutphen reserves the right to impose a price adjustment. The price adjustment will be determined using the Producer Price Index (PPI) – specifically, WPU141106843 the Commodity Data for Heavy Duty Truck Manufacturing: Buses, including military and firefighting vehicles with chassis of own manufacture. The calculation will be based on the PPI value the month of contract execution, compared to the PPI value 12 months prior to the originally slotted production completion date.

If the PPI reflects an increase exceeding 5% over this period, the Purchaser will be subject to a price adjustment equal to the percentage increase in excess of 5%. Sutphen will provide written notice to the Purchaser as soon as it reasonably anticipates the need to apply such adjustment. Upon receipt of such notice, the Purchaser may request to terminate the Agreement; however, acceptance of such termination shall be at Sutphen's sole and absolute discretion. If the termination request is approved, a cancellation fee equal to 5% of the original contract purchase price will be applied.

Sutphen will use its reasonable best efforts to deliver the apparatus within the timeframe quoted herein, provided that such delivery date shall be automatically extended for delays beyond Sutphen's control, including, without limitation, strikes, labor disputes, riots, civil unrest, pandemics, war or other military actions, sabotage, government regulations or controls, fire or other casualty, or inability to obtain materials or services. If such delay occurs, Sutphen shall give notice of delay to Purchaser. Purchaser shall not be entitled to any discount or reduction in price for such delay and Sutphen shall not be liable for any damages (compensatory, incidental, consequential or otherwise) related to such delay.

Final payment shall be made at the time of final inspection at the factory. Should payment be delayed, Sutphen reserves the right to charge interest at the rate of one and one-half percent (1.5%) per month, beginning on the day after payment is due.

Delivery, payment, and transfer of the Manufacturer's Certificate of Origin (MCO) shall take place at Sutphen during final inspection, and upon payment in full in accordance with these terms. Sutphen reserves the right to withhold delivery of the MCO until payment in full is received. If Purchaser requires any third-party equipment mounting, the apparatus shall be moved to the third-party facility by the dealer or Purchaser for such mounting. Such third-party work shall not delay or offset payment to Sutphen. The apparatus shall be tested per NFPA #1900 at Sutphen's manufacturing facility. Purchaser agrees that the apparatus and equipment being purchased hereunder shall not be driven or used in any manner until it is paid for in full. In the event there are any shortages or omissions with the apparatus at time of completion, Purchaser may withhold a sum equivalent to the price of any such shortages as determined by Sutphen.

In the case of any default in payment hereunder or in the payment on any notes, negotiable paper, obligations or other instruments issued by Purchaser, Sutphen may take full possession of the apparatus and equipment or of the piece or pieces upon which default has been made, and any payments that have been made theretofore shall be applied as rent in full for the use of the apparatus and equipment up to the date of taking possession by Sutphen.

Sutphen warrants to Purchaser that all goods and services furnished hereunder will conform in all respects to the terms of this order, including any applicable change orders, drawings, specifications, or standards incorporated herein, and/or shall be free of defects in materials, workmanship, and free from such defects in design. In addition, Sutphen warrants that the goods and services are suitable for and will perform in accordance with the purposes for which they were intended, for a period of one year from the Warranty Registration Date, unless an extended warranty is purchased.

The purchase price provided for herein does not include any federal, state or local sales tax, duties, imposts, revenues, excise or other taxes which may hereafter be imposed by governmental authority or otherwise and which are made applicable to the apparatus or equipment covered by this Proposal. In the event that any such taxes are subsequently imposed and become applicable, the purchase price herein shall be increased by the amount of such taxes and such sum shall be immediately paid by Purchaser to Sutphen. To the extent applicable, the prices and deliveries set forth herein are subject to the Defense Production Act.

Sutphen shall provide insurance insuring the apparatus and equipment against loss by fire, theft, or collision and insuring against property damage and personal injury through the completion of the apparatus and transfer of the Manufacturer's Certificate of Origin.

After the execution of this Agreement, Purchaser shall have no right to terminate the Agreement. Sutphen may, in its absolute and sole discretion, accept Purchaser's request to terminate the Agreement. In the event Sutphen accepts Purchaser's request to terminate the Agreement, Sutphen may charge a cancellation fee. The following charge schedule based on costs incurred may be applied, at Sutphen's sole discretion: (a) 10% after order is accepted by Sutphen; (b) 30% of the Purchase Price after production has commenced. The cancellation fee may increase accordingly as costs are incurred as the order progresses through engineering and into manufacturing.

These Terms and Conditions ("T&C") contained in the Proposal provided herein take precedence over all previous negotiations, oral or written, and no representations or warranties are applicable except as specifically contained in these or in any subsequently signed agreement between the Parties. No waiver of any of the provisions of these T&C shall be deemed a waiver of any other provision, whether similar, nor shall any waiver constitute a continuing waiver. If a Purchase Order is issued, this Proposal, including the Terms and Conditions contained herein, shall supersede the terms in the Purchase Order where terms may be inconsistent.

This Proposal shall be governed and controlled as to interpretation, enforcement, validity, construction, effect and in all other respects by the laws, statutes, and decisions of the State of Ohio. Exclusive jurisdiction and venue for any litigation at all related to this in the Franklin County Court of Common Pleas, Columbus, Ohio, and the parties hereto consent and submit to the general jurisdiction of this court. All of these T&C shall be binding upon and inure to the benefit of and be enforceable by Sutphen, Purchaser, their successors and assigns.



**Sutphen**  
**Component Report**  
 Dealership: MES VA \_10 (Todd)

**HS- Wintergreen Fire and Rescue, Virginia  
 Program Pumper**

Order#: DQ019035-1  
 Contact:  
 Position:  
 Phone:  
 Mobile:  
 Email:

Bill To	Ship To
<b>Customer:</b> Wintergreen Fire and Rescue <b>Contact:</b> Captain Wampler <b>Address:</b> 2390 Wintergreen Drive Roseland Virginia 22967	<b>Customer:</b> Wintergreen Fire and Rescue <b>Contact:</b> <b>Address:</b> 2390 Wintergreen Drive Roseland Virginia 22967

Comments
<b>Project Manager:</b> <b>Sales Person:</b> Todd Stone <b>Revision Level:</b> <b>Truck Type:</b> <b>Body Facility:</b>

Quote Line Number 1

Line	Item #	Qty	Item Description/Comments
1		1	**ENG PTA Number = TBD
2		1	**ENG AF Number = 42".
3	Urbana	1	Facility = Urbana
4		1	**ENG Truck Series = Program Pumper
5		1	**ENG Pump Module Series = F-Series Module
6		1	**ENG Electrical System = Point-to-Point
7	10000225	1	STD WIRING SCHEMATIC (USB)
8	10310100	1	CHASSIS
<b>CHASSIS</b>			
9	10010001	1	CHASSIS, CUSTOM
10	51010105	1	WHEELBASE = 188.5
11		1	**ENG Wheelbase Note = Wheelbases and component designs may be subject to change pending finalized designs from Cummins on 2027 EPA compliant aftertreatment systems.


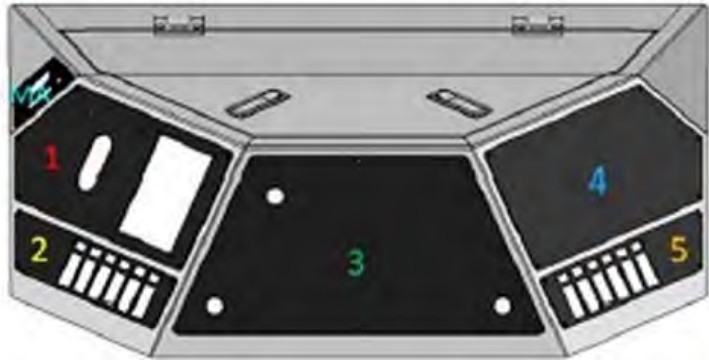
Line	Item #	Qty	Item Description/Comments
12	25010255	1	FRAME, 10" DOUBLE RAILS, DOMEX, SINGLE AXLE (110K PSI)
13	45040100	1	FRONT BUMPER CLIP
14	45010001	1	FRONT TOW EYES, BELOW BUMPER, PAINTED
15	46010000	1	REAR TOW EYES, PAINTED
16	40010250	1	STEERING - ROSS TAS-85
17	40010500	1	STEERING GEAR WARRANTY, ROSS, 1-YEAR
18	22010050	1	DRIVE LINE, SPICER, 1810 SERIES
19	23015100	1	ENGINE, CUMMINS X10 HHD 450HP DOC-DPF-DEF-SCR OBD
20	23029200	1	ENGINE WARRANTY, 5 YEAR, 100,000 MILES FOR CUMMINS (X SERIES)
21	23029400	1	AFTERTREATMENT WARRANTY, 5 YEAR, 100,000 MILES FOR CUMMINS (X SERIES)
22	23030006	1	AIR INTAKE/EMBER SEPARATOR
23	23031176	1	FUEL FILTER/WATER SEPARATOR, PRIMARY, FLEETGUARD FUEL PRO FH230
24	23031220	1	FUEL FILTER, SECONDARY, FLEETGUARD, FF5825NN
25	47012520	1	TRANSMISSION, ALLISON GEN 6, EVS4000 (X10HHD, X12, X15)
26	47020100	1	TRANSMISSION WARRANTY, ALLISON, 5 YEARS
27	23110000	1	JACOBS ENGINE BRAKE
28	47024050	1	TRANSMISSION COOLER
29	47030000	1	ALLISON TOUCH PAD SHIFTER
30	47030130	1	SHIFTER PAD GEARING, 5 GEARS OPEN, 6TH GEAR VIA MODE BUTTON
31	21021200	1	COOLING SYSTEM
32	21030195	1	COOLANT FILTER
33	21030000	1	FAN CLUTCH
34	21030200	1	RADIATOR COOLANT RECOVERY, PRESSURIZED SYST
35	26010008	1	FUEL TANK, STEEL, 53 GALLON
36	26030000	1	FUEL FILL
37	26030100	1	FUEL COOLER

Line	Item #	Qty	Item Description/Comments
38	24040000	1	DIESEL EXHAUST FLUID TANK
39		1	**ENG DEF Access = Hinged Door for DEF Access.
40	13012550	1	ALTERNATOR, DELCO-REMY 430 AMP 55SI
41		1	**ENG Alternator Note: A special light tower and/or inverter will require a minimum 415 amp alternator.
42	13030100	1	LOW VOLTAGE ALARM, FLOYD BELL TXB-V86-515-QF
43	15010500	1	BATTERIES, INTERSTATE TYPE 31 MHD (4)
44	15030215	1	MASTER BATTERY DISCONNECT SWITCH
45	15031700	1	BATTERY JUMPER TERMINALS
46	15031510	1	BATTERY CHARGER, KUSSMAUL CHIEF 4012
47		1	**ENG Battery Charger Note: Chassis Division to provide/install battery charger & Auto Eject (if applicable)
48	15030465	1	120V SHORELINE INLET, KUSSMAUL SUPER 20 AUTO EJECT W/ OLED DISPLAY 091-55-266-XX
49		1	**ENG Shoreline Cover Color = Red.
50	14022120	1	FRONT AXLE, HENDRICKSON STEERTEK NXT 20,000 LB.
51	14030120	1	FRONT AXLE WARRANTY, HENDRICKSON, 5 YEARS
52	41022120	1	FRONT SUSPENSION, HENDRICKSON 20,000 LBS. (4) 56" LEAFS
53	41030035	1	FRONT SUSPENSION WARRANTY, HENDRICKSON, 3 YEARS (PAIRED W/HENDRICKSON REAR SUSPENSION)
54	41040510	1	STEER ASSIST
55	43010306	1	FRONT TIRES, GOODYEAR 385/65R22.5 LRJ ARMOR MAX PRO 22.5 x 12.25 WHEELS
56	14510520	1	REAR AXLE, MERITOR RS-24-160 24,000 LB.
57	14530010	1	REAR AXLE WARRANTY, MERITOR, 3 YEARS
58	14530100	1	TOP SPEED, 68 MPH
59	42010010	1	REAR SUSPENSION, HENDRICKSON FIREMAAX 24,000 LBS. AIR RIDE
60	42030035	1	REAR SUSPENSION WARRANTY, HENDRICKSON, 3 YEARS (PAIRED W/HENDRICKSON FRONT SUSPENSION)
61	44010320	1	REAR TIRES, GOODYEAR 12R22.5 LRH G622 MUD & SNOW 24,000 - 27,000 GVWR
62	42910300	1	TIRE PRESSURE MONITOR, QUICK PRESSURE
63	44210210	1	WHEELS, ALUM, ALCOA, DURABRITE (max 27K rear)

Line	Item #	Qty	Item Description/Comments
64	44270100	1	HUB COVERS, FRONT & REAR, POLISHED STS (Single Axle)
65	44270300	1	CHROME LUG NUT CAPS, FRONT & REAR (Single Axle)
66	44271100	1	MUD FLAPS, FRONT (PAIR)
67	44271200	1	MUD FLAPS, REAR (PAIR)
68	16010285	1	BRAKES STEERTEK DISC PLUS EX225 FRONT, SCAM 8.625" REAR (SINGLE AXLE)
69	18010041	1	AIR BRAKE SYSTEM 4 TANKS WABCO 1200 DRYER (24K, 27K)
70	18015000	1	WABCO ABS BRAKING SYSTEM WARRANTY, 3 YEARS /300,000 MILES
71	18030010	1	AIR BRAKE RELEASE VALVE, WABCO
72	18030140	1	AIR INLET CONNECTION W/CHECK VALVE
73		1	**ENG Standard Air Inlet Location = Left hand side of Driver's step well.
74	18035110	1	AIR COMPRESSOR, KUSSMAUL AUTO PUMP AC, 100PSI
75	18210000	1	ELEC STABILITY CONTROL SYST
76	18110050	1	WABCO 4 CHANNEL ANTI-LOCK BRAKES W/ASR (24K, 27K)
77	53510000	1	COMPRESSION FITTINGS ON AIR SYSTEM (CHASSIS)
78	54010000	1	MISCELLANEOUS ITEMS ON CHASSIS
79	54010010	1	DATA, SAFETY & WARNING TAGS APPLICATION, ADHESIVE
80	10310110	1	CAB
<b>CAB</b>			
81	11023292	1	CAB TSAL4K 62" 10" RR 1/2
82	11030025	1	CAB CERTIFICATION - STRUCTURAL INTEGRITY
83	11030950	1	CAB LOCKDOWN LATCHES
84	11031025	1	CAB TILT SYSTEM, AIR CONTROL VALVE
85	11031030	1	CAB TILT CONTROL LOCATION, OFFICER'S SIDE PUMP PANEL
86	11031100	1	MANUAL BACK-UP TILT SYSTEM
87	11031350	1	CAB DOORS, FULL LENGTH (4)
88	11031385	1	CAB STEPS, LOWER GRIP STRUT, INTERMEDIATE DIAMONDPLATE
89	11031399	1	CAB STEP LIGHTING, TECNIQ E45 LED STRIP LIGHTS

Line	Item #	Qty	Item Description/Comments
90	11031421	1	CAB DOOR WINDOWS, POWER (4)
91	11031401	1	CAB SIDE WINDOWS, FIXED, BOTH SIDES
92	11031460	1	NO WINDOWS, BACK WALL OF CAB
93	52010010	1	ELECTRIC INTERMITTENT WIPERS
94	52030200	1	WINDSHIELD WASHER RESERVOIR
95	38010020	1	MIRRORS LANG MEKRA 300 SERIES HEATED & REMOTE
96	38030205	1	BLIND SPOT MIRROR, VELVAC, ON CAB ROOF
97	11024420	1	UPPER GRILLE, AMERICAN FLAG LEVEL STYLE FACADE (X SERIES)
98	11024510	1	FLAMING "S" LOGO, UPPER GRILLE, ILLUMINATED
99		1	**ENG LED backlight color for upper grille = Red
100	11024615	1	LOWER GRILLE, POLISHED STAINLESS, LASER CUT LETTERING W/ BACKLIGHTING
101		1	**ENG Design for lower grille w/LED backlight = WINTERGREEN. (Note: Text cannot be larger than air cut-outs.)
102	20010080	1	BUMPER, 18" POLISHED STAINLESS STEEL
103		1	**ENG Siren Speaker Perforations = No Speaker Perforations in Bumper.
104	20029800	1	BUMPER SIDES, DIAMONDPLATE
105	20040107	1	STORAGE WELL, DEEP CENTER, 3/4 WIDTH (18" BUMPER)
106	20040300	1	1" LIP AROUND BUMPER TROUGH
107	20030210	1	STORAGE WELL COVER, VELCRO STRAPS (3)
108	12010500	1	AIR HORNS, DUAL, GROVER #2040 RECTANGULAR, BEHIND PERFORATION
109	12030015	1	AIR HORNS CUTOUTS IN BUMPER, BEHIND PERFORATIONS (X SERIES)
110	12030350	1	LANYARD CONTROL FOR AIR HORNS
111	12510110	1	ELEC SIREN, WHELEN 295HFS2, REMOTE FLUSH MOUNT
112		1	**ENG Electronic Siren Control = Operated at control head only.
113	12620200	1	SIREN SPEAKER, 100W, WHELEN, SA314B, BLACK FINISH
114	12670110	1	SIREN SPEAKER(S) INSTALLED BEHIND CAB GRILLE
115	12710100	1	SIREN, FEDERAL Q2B, GRILLE MOUNT

Line	Item #	Qty	Item Description/Comments
116		1	**ENG Q2B Wiring = Wired to Emergency Master then shed with parking brake on.
117	12730205	1	MECH SIREN WIRED TO STEERING WHEEL BUTTON
118	12730363	1	SIREN BRAKE SWITCH FOR MECH SIREN, DRIVER'S & OFFICER'S SIDE
119		1	**ENG Siren Brake Switch for Driver in Lower Console Position 2.
120		1	**ENG Siren Brake Switch for Officer in Lower Console Position 5.
121	32520525	1	HEADLIGHTS, LED, FIRETECH FT-4X6, DUAL STS HOUSINGS (TRIPLE UPPER WARNING)
122	32530500	1	ALTERNATING FLASHER FOR HEADLIGHT
123	48010305	1	FRONT TURN SIGNALS, WHELEN 400 SERIES LED (4) (LOWER HOUSING)
124	32530754	1	ICC, LED BROW LIGHT INTEGRATED MARKERS
125	27022120	1	HANDRAILS, CAB EXTERIOR, KNURLED STAINLESS STEEL (4) SIDE
126	27030620	1	COAT HOOKS ON LOWER GRAB HANDRAILS, DRIVER'S SIDE (1)
127	27030665	1	COAT HOOKS ON LOWER GRAB HANDRAILS, OFFICER'S SIDE (2)
128	27025000	1	HANDRAILS, CAB INTERIOR, BLACK RUBBER COATED (2) FRONT ENTRY
129	27030100	1	HANDRAILS, REAR CAB INTERIOR DOOR, BLACK RUBBERIZED (2) ONLY
130	27040110	1	INTERIOR DOOR, NYLON STRAP (FRONT CAB DOORS)
131	11035420	1	DIAMONDPLATE CAB ROOF 30" x FULL WIDTH
132	31010285	1	INTERIOR, MULTISPEC BLACK SPECKLE PAINT W/GRAY-BLACK DURAWEAR
133	11032929	1	DOOR PANEL, FULL STS
134	31010291	1	CAB INTERIOR FLOOR COVERING, BLACK RUBBERIZED
135	22510100	1	ENGINE ENCLOSURE, FULL LENGTH
136	22510530	1	ENGINE ENCLOSURE COVERING, SCORPION BLACK URETHANE BLEND
137	11031681	1	TOOL MOUNTING PLATE, TOP OF ENGINE ENCLOSURE
138	11031680	1	CENTER CONSOLE W/MAP BOOK STORAGE, TOP OF ENGINE ENCLOSURE
139	22610050	1	ENGINE HOOD LIGHT, LED (1)
140	11031510	1	FLAT WORK SURFACE IN LIEU OF GLOVE BOX
141	11031710	1	UPPER CREW DOOR AREA, SMOOTH PANEL

Line	Item #	Qty	Item Description/Comments
142	29810100	1	CHASSIS ELECTRICAL DESCRIPTION
143	30010130	1	INSTRUMENTATION, AMETEK W/ CENTER & OVERHEAD CONSOLES
			<p>Upper Command Console:</p>  <p>The image shows a top-down view of a grey, elongated console with seven numbered sections (2-7) and a central section (3) with two indicator lights. Section 2 has a red number, 3 has a yellow, 4 has a green, 5 has a blue, 6 has an orange, and 7 has a red. Each section contains various controls like switches and buttons.</p>
144		1	<p><b>**ENG Overhead Console Position 1 -Switch #1: Master Emergency</b>  <b>-Switch #2: RotoRay (if applicable)</b>  <b>-Switch #3: Alternating Headlights (if applicable)</b>  <b>-Switch #4: Front Scene</b>  <b>-Switch #5: Left Scene</b>  <b>-Switch #6: Right Scene</b>  <b>-Switch #7: Rear Scene</b>  <b>-Switch #8: Ground Lights (if applicable)</b></p>
145		1	<b>**ENG Overhead Console Position 2 -AM/FM Radio or Camera Monitor</b>
146		1	<b>**ENG Overhead Console Position 3 -HVAC controls.</b>
147		1	<p><b>**ENG Overhead Console Position 4 -Warning Indicators</b>  <b>-Seat Belt Monitor</b>  <b>-Disengage Button</b>  <b>-Air Horn Lanyards (if applicable)</b></p>
148		1	<b>**ENG Overhead Console Position 5 -Blank</b>
149		1	<b>**ENG Overhead Console Position 6 -Setcom Intercom Control Head (if applicable)-or AM/FM Radio</b>
150		1	<p><b>**ENG Overhead Console Position 7 -Switch #1: Front Scene (if applicable)</b>  <b>-Switch #2: Left Scene (if applicable)</b>  <b>-Switch #3: Right Scene (if applicable)</b>  <b>-Switch #4: Rear Scene (if applicable)</b>  <b>-or AM/FM Radio (if switch cluster on pump panel)</b></p>
151	30010508	1	LOWER COMMAND CONSOLE, X10
			 <p>The image shows a perspective view of a grey, angular console with five numbered sections (1-5). Section 1 is on the left with a red number, 2 is below it with a yellow, 3 is in the center with a green, 4 is on the right with a blue, and 5 is on the far right with a yellow. Each section contains various controls like buttons and switches.</p>

Line	Item #	Qty	Item Description/Comments
152		1	<b>**ENG Lower Console Position 1 -Transmission Touch Pad - Cab Pump Shift</b>
153		1	<b>**ENG Lower Console Position 2 -Switch #1: Jake On/Off -Switch #2: Jake Low/Med/High -Switch #3: High Idle -Switch #4: Needs clarified, max of three position switch (city horn - required, pick up to two - E Siren, Mech Siren, Air Horns) potentially make air horns lanyard only..... -Switch #5: Siren Brake -Switch #6: Tire Chains (Rocker Switch with Push Guard) - (if applicable)</b>
154		1	<b>**ENG Lower Console Position 3 -Parking Brake - Traffic Advisor Control Head (Mounted above Whelen Siren Head) (if applicable) - Whelen Siren Head (Mounted as low as possible) - 12V Power Points. (Called out below)</b>
155		1	<b>**ENG Lower Console Position 4 -Blank</b>
156		1	<b>**ENG Lower Console Position 5 -Switch 1: Master Emergency -Switch 2: Air Horns (if applicable) -Switch 3: Mech Siren (if applicable) -Switch 4: Siren Brake</b>
157	30010610	1	<b>CAB PUMP SHIFTER, ELECTRIC W/ROUND KNOB (FOR HALE G-SERIES PUMP TRANSMISSION)</b>
158	30011000	1	<b>PUMP INTERLOCK, NOT CONNECTED WITH ODOMETER</b>
159	30031610	1	<b>DO NOT MOVE LIGHT, WHELEN TIR3 LED</b>
160		1	<b>**ENG Details for Door Ajar Light = Red LED, Clear Lense, Black Bezel</b>
161		1	<b>**ENG Door Ajar Light Location = Overhead Console 4.</b>
162	30031650	1	<b>DO NOT MOVE ALARM</b>
163	30031675	1	<b>DO NOT MOVE DISENGAGE BUTTON</b>
164	29930200	1	<b>MAPBOOK SLOT ON BREAKER PANEL</b>
165	29910100	1	<b>PROGRAMMABLE LOAD MANAGER, CLASS-1 SUPERNODE II</b>
166	30031100	1	<b>HIGH IDLE SWITCH</b>
167	11040000	1	<b>CAB ACCESSORY FUSE PANEL</b>
168	84541540	1	<b>POWER &amp; GROUND STUDS, UPPER COMMAND CONSOLE</b>
169		1	<b>**ENG Requirements (AMPS) for Power/Ground Studs in Upper Command Console: (1) 12-volt 60-amp, direct to the battery ignition off. (1) 12-volt 30-amp switched battery first position on ignition switch. (1) 12-volt 30-amp ignition power second position on ignition switch. (1) 12-volt 125-amp ground.</b>
170	84541545	1	<b>POWER &amp; GROUND STUDS, LOWER COMMAND CONSOLE</b>

Line	Item #	Qty	Item Description/Comments
171		1	<b>**ENG Requirements (AMPS) for Power/Ground Studs in Lower Command Console:</b> (1) 12-volt 60-amp, direct to the battery. (1) 12-volt 30-amp controlled by the ignition switch. (1) 12-volt 125-amp ground.
172	30110000	1	VEHICLE DATA RECORDER, AKRON/WELDON
173	30031830	2	12V DUAL POWER POINT, USB/USBC, POWERWERX (2)
174	33510030	1	INTERIOR CAB LIGHTS, WHELEN 6" ROUND RED/CLEAR LED (2)
175	34010030	1	INTERIOR CREW LIGHTS, WHELEN 6" ROUND RED/CLEAR LED (2)
176	28010750	1	DEFROSTER, HEATER & A/C, SEVERE CLIMATE (TM-31)
177	28020500	1	AIR CONDITIONING WARRANTY, 1 YEAR
178	28090003	1	HEAT TO FEET
179	28030500	1	DEFROSTER DUCTWORK, ENTIRE WINDSHIELD
180	11031687	1	TOP HEAT/AC STORAGE, TOOL MOUNTING PLATE, 25" x 19.5"
181	11031691	1	REAR HEAT/AC STORAGE, 3 EMS GLOVE HOLDERS
182	38510104	1	DRIVER'S SEAT, BOSTROM SIERRA HIGH BACK AIR RIDE ABTS (DURAWEAR PLUS, LOW SEAM)
183	38340110	1	PRIMARY SEAT POSITION
184	38320000	1	HELMET STORED IN COMPARTMENT
185	39010118	1	OFFICER'S SEAT, BOSTROM TANKER 450, ABTS SCBA (DURAWEAR PLUS, LOW SEAM)
186	38340110	1	PRIMARY SEAT POSITION
187	39030010	1	OFFICER'S SEAT COMPT, OPEN FRONT
188	38320000	1	HELMET STORED IN COMPARTMENT
189	39521129	1	CREW SEAT 1, BOSTROM TANKER 450, ABTS SCBA (DURAWEAR PLUS, LOW SEAM)
190	38340110	1	PRIMARY SEAT POSITION
191	38320000	1	HELMET STORED IN COMPARTMENT
192	39521130	1	CREW SEAT 2, BOSTROM TANKER 450, ABTS SCBA (DURAWEAR PLUS, LOW SEAM)
193	38340110	1	PRIMARY SEAT POSITION
194	38320000	1	HELMET STORED IN COMPARTMENT
195	11031828	1	EMS CABINET, FORWARD FACING, DOUBLE ON CREW SEAT RISER, 53" TALL (RAISED ROOF ONLY)
196	11032210	1	INTERIOR ACCESS, BLACK WEBBING

Line	Item #	Qty	Item Description/Comments
197	11032313	1	ADJUSTABLE SHELVES, EMS COMPT (3)
198	39550200	1	SEAT COLOR, BLACK
199	39610000	3	SCBA BRACKETS, BOSTROM, SECURE ALL (3)
200	38410000	1	SEAT BELT WARNING SYSTEM, AKRON / WELDON
201	39710045	1	DELETE CREW SEAT COMPT RISER
202	11031740	1	OVERHEAD STORAGE, FRONT OF 10" RR W/NET
203	84561015	1	CAMERA SYSTEM, FRC, INVIEW TRUEVIEW, TWO CAMERAS (WIRED)
204		1	**ENG Camera Mounting Location #1 = Rear of Body, Centered as Possible
205		1	**ENG Camera Monitor Mounting Location Overhead Command Console Position 2.
206	10310200	1	PUMP & PLUMBING
<b>PUMP &amp; PLUMBING</b>			
207	60090018	1	PUMP, HALE QMAX-2000 GPM SINGLE STAGE
208	60025000	1	GEARBOX, HALE, G-SERIES, REAR MOUNTED
209	60025960	1	PUMP GEARBOX YOKE, 1810
210	60026025	1	MECHANICAL PUMP SEAL, HALE (PRG)
211	60031005	1	ALLOY ANODES, HALE (2)
212	60035123	1	PUMP TEST, THIRD PARTY TESTING
213	61510000	1	AUXILIARY COOLER (HEAT EXCHANGER)
214	62010002	1	STAINLESS STEEL PIPING
215	66090010	1	3" TANK-TO-PUMP W/CHECK VALVE
216	61729120	1	VALVE, AKRON, HEAVY DUTY
217	61770900	1	ACTUATOR, VALVE, PUSH/PULL, CLASS 1
218	73090001	1	TANK FILL 2"
219	61729120	1	VALVE, AKRON, HEAVY DUTY
220	61770900	1	ACTUATOR, VALVE, PUSH/PULL, CLASS 1
221	61090003	1	PRESSURE GOVERNOR, CLASS 1 TPGJ1939
222	61290020	1	INTAKE PRESSURE CONTROL, TFT A1860

Line	Item #	Qty	Item Description/Comments
223	63021500	1	6" MAIN SUCTION, LEFT SIDE
224	65090000	1	2.5" LEFT SIDE INLET
225	61729120	1	VALVE, AKRON, HEAVY DUTY
226	61770905	1	ACTUATOR, VALVE, SWING CONTROL
227	60036010	1	THREADS, NST
228	63025500	1	6" MAIN SUCTION, RIGHT SIDE
229	63090001	1	HALE MASTER INTAKE VALVE, ELEC (SIDE SUCTION)
230	63060100	1	RELIEF VALVE FOR MIV
231	64090000	1	2.5" RIGHT SIDE INLET
232	61729120	1	VALVE, AKRON, HEAVY DUTY
233	61770905	1	ACTUATOR, VALVE, SWING CONTROL
234	60036010	1	THREADS, NST
235	70525900	1	2.5" DISCHARGE, LEFT - POSITION 1
236	61729120	1	VALVE, AKRON, HEAVY DUTY
237	61770915	1	ACTUATOR, VALVE, PUSH/PULL, CLASS 1 W/ RACK & SECTOR
238	77090000	1	GAUGE, DISCH, CLASS 1 2.5"
239	61810150	1	DISCHARGE TERMINATION, 30 DEGREE ELBOW
240	60036010	1	THREADS, NST
241	70525900	1	2.5" DISCHARGE, LEFT - POSITION 2
242	61729120	1	VALVE, AKRON, HEAVY DUTY
243	61770915	1	ACTUATOR, VALVE, PUSH/PULL, CLASS 1 W/ RACK & SECTOR
244	77090000	1	GAUGE, DISCH, CLASS 1 2.5"
245	61810150	1	DISCHARGE TERMINATION, 30 DEGREE ELBOW
246	60036010	1	THREADS, NST
247	71025908	1	3" DISCHARGE W/4" OUTLET, RIGHT - POSITION 3
248	61729160	1	VALVE, AKRON, SLOW CLOSE

Line	Item #	Qty	Item Description/Comments
249	61770900	1	ACTUATOR, VALVE, PUSH/PULL, CLASS 1
250	77090000	1	GAUGE, DISCH, CLASS 1 2.5"
251	61810150	1	DISCHARGE TERMINATION, 30 DEGREE ELBOW
252	60036010	1	THREADS, NST
253	71025900	1	2.5" DISCHARGE, RIGHT - POSITION 4
254	61729120	1	VALVE, AKRON, HEAVY DUTY
255	61770900	1	ACTUATOR, VALVE, PUSH/PULL, CLASS 1
256	77090000	1	GAUGE, DISCH, CLASS 1 2.5"
257	61810150	1	DISCHARGE TERMINATION, 30 DEGREE ELBOW
258	60036010	1	THREADS, NST
259	71590000	1	DISCHARGE, 2.5" LEFT REAR
260	61729120	1	VALVE, AKRON, HEAVY DUTY
261	61770900	1	ACTUATOR, VALVE, PUSH/PULL, CLASS 1
262	77090000	1	GAUGE, DISCH, CLASS 1 2.5"
263	61810150	1	DISCHARGE TERMINATION, 30 DEGREE ELBOW
264	60036010	1	THREADS, NST
265	71890000	1	DISCHARGE 2.5" RIGHT REAR
266	61729120	1	VALVE, AKRON, HEAVY DUTY
267	61770900	1	ACTUATOR, VALVE, PUSH/PULL, CLASS 1
268	77090000	1	GAUGE, DISCH, CLASS 1 2.5"
269	61810150	1	DISCHARGE TERMINATION, 30 DEGREE ELBOW
270	60036010	1	THREADS, NST
271	72290000	1	DISCHARGE 1.5" TO FRONT BUMPER, 2" PLUMBING
272	61729120	1	VALVE, AKRON, HEAVY DUTY
273	61770900	1	ACTUATOR, VALVE, PUSH/PULL, CLASS 1
274	77090000	1	GAUGE, DISCH, CLASS 1 2.5"

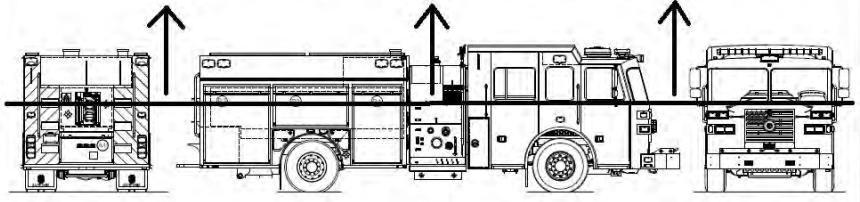
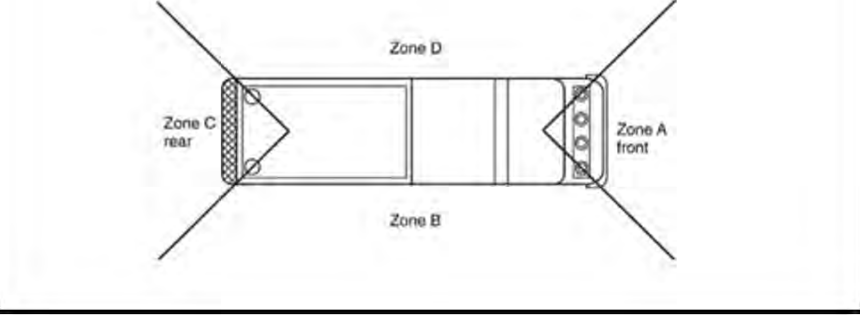

Line	Item #	Qty	Item Description/Comments
275	60036010	1	THREADS, NST
276	72590002	1	DECK GUN DISCHARGE 3"
277	61729120	1	VALVE, AKRON, HEAVY DUTY
278	61770942	1	ACTUATOR, VALVE, ELECTRIC, AKRON 9343
279	77090000	1	GAUGE, DISCH, CLASS 1 2.5"
280	72570100	1	DECK GUN TERMINATION, THREADED
281	72555800	1	MONITOR, ELKHART 8297 "STINGER" W/8298 MOUNT W/QUAD STACKED TIPS & STREAM SHAPER
282	72890010	1	CROSSLAYS, TWO 1.5" & ONE 2.5" W/SWIVELS
283		1	**ENG Crosslay Hose Load = (2) 200' of 1.75", single stacked (1) 200' of 2.5", single stacked
284	61729120	3	VALVE, AKRON, HEAVY DUTY (3)
285	61770900	3	ACTUATOR, VALVE, PUSH/PULL, CLASS 1 (3)
286	77090000	3	GAUGE, DISCH, CLASS 1 2.5" (3)
287	60036010	3	THREADS, NST (3)
288	72910505	1	COVER, ALUM W/VINYL SIDES FOR CROSSLAYS
289	72932201	1	COVER FASTENERS, BUNGIE CORDS WITH RED TAB
290		1	**ENG Specify details for side covers: Number of flaps, fasteners & and how they terminate (manufacturer's discretion or customer specified?) = OEM Discretion.
291	84090003	1	BOOSTER REEL, LOW PRESSURE, W/150' OF 1" HOSE & NOZZLE, MTD IN DUNNAGE AREA (SM)
292		1	**ENG Booster Reel Location = Officer's Side Dunnage Area.
293	84030000	1	AIR BLOW OUT VALVE FOR BOOSTER REEL
294	61729120	1	VALVE, AKRON, HEAVY DUTY
295	61770930	1	ACTUATOR, VALVE, AIR, W/ TOGGLE SWITCH
296	60036010	1	THREADS, NST
297	61742000	1	MASTER PUMP DRAIN, MULTIPOINT
298	61790510	10	DRAIN VALVES, HALE, LIFT-UP (10)
299	10310220	1	PUMP PANEL
<b>PUMP PANEL</b>			

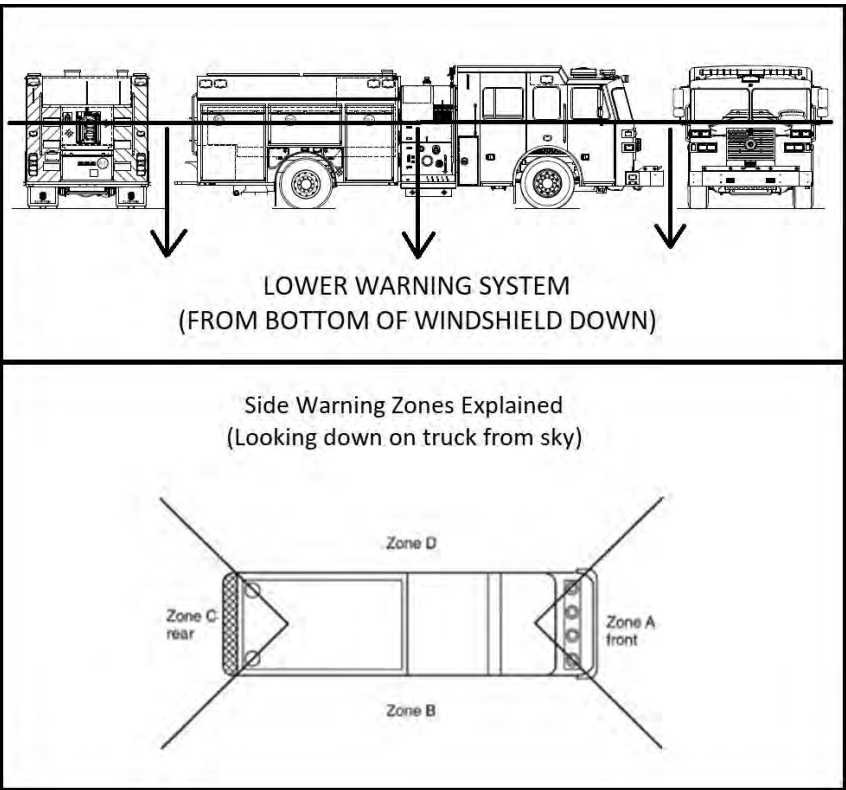
Line	Item #	Qty	Item Description/Comments
300	74916110	1	FSER SM1 - SIDE MOUNT PUMP PANEL (CROSSLAYS)
301	74928120	1	PUMP MODULE LENGTH, 47"
302	74929110	1	HALE PUMP MODULE CONFIGURATION, SIDE MOUNT
303	74930710	1	PANEL FINISH, BRUSHED STS 14 GAUGE (PRG)
304		1	**ENG Pump Panel Label Verbiage Standard = Yes.
305	74931055	1	COLOR CODING (PRG)
306		1	**ENG Color Coding Standard = Yes.
307	74931250	1	DISCHARGE GAUGE BEZELS, CHROME (PRG)
308	74931290	1	PUMP MODULE FRAMEWORK, SWIRL FINISH
309	74931390	1	PUMP FINISH, PAINTED BY PUMP MFG
310	74931590	1	PLUMBING FINISH, NON-PAINTED
311		1	**ENG Non-Painted Plumbing = Stainless steel welds shall be treated/coated.
312	74931690	1	EXTERIOR DUNNAGE AREA PANEL, BRUSHED STS
313	75040215	1	TROUGH IN RUNNING BOARD, BOTH SIDES
314		1	**ENG Running Board Trough Cover = Velcro Straps.
315	75590010	1	PUMP OPERATOR LIGHTS, LED (PRG)
316	75590110	1	PUMP PANEL LIGHTS OFFICER'S SIDE, LED (PRG)
317	76090002	1	PUMP PANEL GAUGES & CONTROLS (PRG)
318	60090030	1	PUMP PRIMER, TRIDENT, AIR
319	60028310	1	(1) PRIMER BUTTON - MAIN SUCTION
320	76025110	1	COMPRESSION FITTINGS ON AIR SYSTEM (PRG PUMP MODULE)
321	76030900	1	HALE TRV-L THERMAL RELIEF VALVE WITH LIGHT AT PUMP PANEL
322	76031900	1	AIR HORN PUSH BUTTON SWITCH ON PUMP PANEL
323	76590000	1	GAUGES, MASTER, CLASS 1 4.5" (PRG)
324	77590001	1	GAUGE, WATER LEVEL, CLASS 1, INTELLI-TANK ITL-40
325	10310230	1	WATER TANK
<b>WATER TANK</b>			

Line	Item #	Qty	Item Description/Comments
326	83525000	1	WATER TANK BRAND, UNSPECIFIED
327	83590004	1	WATER TANK, 750 GAL, POLY
328	83530110	1	WATER TANK WARRANTY, LIFETIME
329	10310300	1	BODY
<b>BODY</b>			
330	80089500	1	BODY SUBFRAME, PROGRAM PUMPER
331	80189720	1	BODY F2 - ALUM 40/40 LADDER BRACKETS
332	80245999	1	UPPER HATCH COMPARTMENTS - NOT PROVIDED
333		1	**ENG Dealer Supplied Compartmentation = Compartment options will be Dealer Supplied.
334	10310302	1	BODY COMPARTMENTS
<b>BODY COMPARTMENTS</b>			
			<p style="text-align: center;"><b>Standard Verbiage for locations of Outlets and other components in Body compartments</b></p> <p style="text-align: center;"><b>Legend</b></p> <p><b>Inboard</b>— Toward center of truck / frame rails</p> <p><b>Outboard</b>— Toward compartment doors</p> <p><b>Left/Right wall</b>— Looking at compartment, wall which is to your left or right</p>
335	81165705	1	UNISTRUT TRACK IN COMPTS
336	80290026	1	COMPT DOORS, AMDOR ROLL-UP, PAINTED
337	80230620	1	DOOR SILL PROTECTION, BODY COMPTS, NOT FACTORY PROVIDED
338	80225125	1	REAR COMPT DOOR (A1) AMDOR ROLL-UP, PAINTED
339	80230920	1	ROLL UP DOORS WARRANTY, AMDOR, 3 YEARS


Line	Item #	Qty	Item Description/Comments
340	80230650	1	DOOR SILL PROTECTION, REAR COMPT, NOT FACTORY PROVIDED
341	80230300	1	COMPT INTERIOR FINISH, SMOOTH
342	84531230	1	COMPT LIGHTING, AMDOR LED LIGHT STRIPS, 2 PER COMPT
343	10310305	1	BODY EXTERIOR
<b>BODY EXTERIOR</b>			
344	81380000	1	HOSEBED W/REMOVABLE ALUMINUM FLOORING
345	81330100	1	STANDARD HOSEBED HEIGHT
346	81410200	1	COVER, ALUMINUM 2 PC, MAIN HOSE BED
347	81331150	1	ALUM HOSEBED COVER SUPPORT, FIXED CENTER
348	81431210	1	REAR HOSEBED COVER, WEBBING
349		1	**ENG Hosebed Cover Color = Black.
350	81440230	1	COVER FASTENERS, METAL AIRPLANE LATCHES
351		1	**ENG Specify number of rear flaps, fasteners & and how they terminate (manufacturer's discretion or customer specified?) = OEM Discretion.
352	81332005	1	HOSEBED LIGHTING, FRONT, AMDOR H2O LED LIGHT STRIPS
353	81332105	1	HOSEBED LIGHTING, SIDES, AMDOR H2O LIGHT STRIPS
354	81910100	1	HANDRAILS, KNURLED STS
355	82290010	1	STEPS, FRONT BODY, IC FOLD DOWN W/LIGHT
356		1	**ENG Step Light Color = Blue.
357	82390001	1	STEPS, REAR BODY (14x11 & 14x8)
358	82510000	1	RUB RAILS, ANODIZED ALUM
359	83010050	1	ALUMINUM TREADPLATE (PUMPER/TANKER)
360	83030350	1	REAR STEP/TAILBOARD CORNERS, 45 DEGREE (PRG)
361	83030710	1	REAR FENDERS, ALUMINUM SMOOTH PAINTED
362	80290013	1	4 SCBA CYLINDER COMPTS (2 RIGHT, 2 LEFT)
363	80290310	4	DOOR FINISH, BRUSHED STAINLESS, SINGLE/DOUBLE SCBA COMPT (4)
364	88520100	1	SUCTION HOSE, (2) 10' SECT 6" KOCEK LIGHTWEIGHT
365		1	**ENG Suction Hose Location = Mounted above driver's side body compartment top and ladder brackets.

Line	Item #	Qty	Item Description/Comments
366	88540100	1	SUCTION HOSE MOUNTING, DIAMOND PLATE TROUGHS
367	88550100	1	STRAINER, 6" KOCHER BARREL
368	89011500	1	LADDERS, ALCO-LITE PEL-24 24'2 SEC & PRL-14 14' ROOF & 10' FOLDING
369	89590000	1	LADDER MOUNTING BRACKETS, W/CHROME PLATED HANDLES
370	10310310	1	ELECTRICAL
<b>ELECTRICAL</b>			
371	84550110	1	LICENSE PLATE BRACKET W/ LIGHT, LED
372	84511100	1	BODY ELECTRICAL DESCRIPTION
373	84520000	1	BACK UP ALARM, ECCO SA917
374	85010420	1	TAILLIGHTS, WHELEN M6 SERIES, LED STOP/TAIL/TURN/REVERSE, QUAD HOUSING (PAIR)
375	85110100	1	ICC LIGHTS, LED
376	85510200	1	STEP LIGHTS, LED, REAR BODY & WHELEN 2G AT PUMP PANEL
377	85710036	1	UNDERCARRIAGE GROUND LIGHTS, TECNIQ T44 LED
378	85730100	1	UNDERCARRIAGE GROUND LIGHTS, INDEPENDENT SWITCH
379	86528999	1	DELETE REAR WORK LIGHTS
380	86600000	1	OPTICAL WARNING SYSTEM, UPPER (PUMPER)

Line	Item #	Qty	Item Description/Comments
			<p style="text-align: center;">UPPER WARNING SYSTEM (FROM BOTTOM OF WINDSHIELD UP)</p>  <p style="text-align: center;">Side Warning Zones Explained (Looking down on truck from sky)</p> 
381	86610120	1	UPPER WARNING LIGHTS, ZONE A (FRONT), WHELEN FREEDOM IV 72" LED LIGHT BAR, F4N7QLED, 12 MODULES
			
382	86920100	1	UPPER ZONE A LIGHTBAR, STANDARD CONFIGURATION
383		1	**ENG Zone A, Upper Lightbar Standard Configuration = Single light bar: (2) end red LED modules, (2) corner red LED modules, (6) forward-facing red LED modules and (2) forward-facing white LED modules. All clear outer lenses. Installed on the cab roof as far forward as possible with two (2) MK8H 5in. cast aluminum risers.
384	86699999	1	UPPER WARNING LIGHTS, ZONE B (OFFICER'S SIDE), COVERED BY ZONES A & C
385	86710105	1	UPPER WARNING LIGHTS, ZONE C (REAR), WHELEN LED BEACONS, L31 (PAIR)
386	86899999	1	UPPER WARNING LIGHTS, ZONE D (DRIVER'S SIDE), COVERED BY ZONES A & C
387	87100000	1	OPTICAL WARNING SYSTEM, LOWER (PUMPER)

Line	Item #	Qty	Item Description/Comments
			 <p style="text-align: center;">LOWER WARNING SYSTEM (FROM BOTTOM OF WINDSHIELD DOWN)</p> <p style="text-align: center;">Side Warning Zones Explained (Looking down on truck from sky)</p>
388	87110210	1	LOWER WARNING LIGHTS, ZONE A (FRONT), WHELEN M6 LED, M6* (QTY 4)
389	87811130	1	LOWER, ZONE A - MOUNTING LOCATION (DUAL HOUSINGS)
390		1	**ENG Zone A, Lower - Front, Mounting Location = (2) Warnings in top headlight housing, each side.
391	87210205	1	LOWER WARNING LIGHTS, ZONE B (OFFICER'S SIDE), WHELEN M6 LED, M6* (QTY 1), WHELEN M7 LED, M7* (QTY 1), T SERIES LED, TSS0* (QTY 1)
392	87812110	1	LOWER, ZONE B - MOUNTING LOCATION (PUMPERS, TANKERS, RESCUES)
393		1	**ENG Zone B, Lower - Officer's Side, Mounting Location = -(1) Warning Light near the front corner of the Apparatus. -(1) Warning Light near the rear Axle. -(1) Warning Light near the rear corner of the Apparatus. -Reference Shop Order Drawing for lights and placement.
394	87310200	1	LOWER WARNING LIGHTS, ZONE C (REAR), WHELEN M6 LED, M6* (QTY 2)
395	87410205	1	LOWER WARNING LIGHTS, ZONE D (DRIVER'S SIDE), WHELEN M6 LED, M6* (QTY 1), WHELEN M7 LED, M7* (QTY 1), T SERIES LED, TSS0* (QTY 1)
396	87814110	1	LOWER, ZONE D - MOUNTING LOCATION (PUMPERS, TANKERS, RESCUES)
397		1	**ENG Zone D, Lower - Driver's Side, Mounting Location = -(1) Warning Light near the front corner of the Apparatus. -(1) Warning Light near the rear Axle. -(1) Warning Light near the rear corner of the Apparatus. -Reference Shop Order Drawing for lights and placement.
398	87537734	1	ADDITIONAL WARNING LIGHTS, WHELEN M6 LED, M6* (PAIR) (1)
399		1	**ENG Whelen M6 LED Warning Light Color = Red.

Line	Item #	Qty	Item Description/Comments
400		1	**ENG Whelen M6 LED Lens Color = Clear.
401		1	**ENG Whelen M6 LED Mounting Location = Above Front Wheels.
402	87537739	1	ADDITIONAL WARNING LIGHTS, WHELEN T-SERIES LED, TSS0*(PAIR) (1)
403		1	**ENG Whelen ION-T Warning Light Color = Red.
404		1	**ENG Whelen T-Series Lens Color = Clear.
405		1	**ENG Whelen T-Series LED Mounting Location = Front Rub Rail.
406	87537505	1	WARNING LIGHT, ROTO-RAY, LED
407		1	**ENG Roto Ray Light Colors = RED,WHITE,RED
408		1	**ENG Independent Deactivation Switch for Roto Ray = Provided
409		1	**ENG RotoRay Note: Chassis to provide/install RotoRay.
410	87040000	1	TRAFFIC ADVISOR, WHELEN LED, TAL65 36"
411	88397150	1	FIRE RESEARCH 12V LED SCENE LIGHTING PACKAGE (F2) (EXCLUDES BROW LIGHT)
412		1	**ENG Scene Light Package Details = Qty: 4 FRC Radiant LUX 22K Surface Mount (cab raised roof and forward body sides) Qty: 2 FRC 900 Surface Mount (high on rear body)
413	88393000	1	SCENE LIGHTS, FIRETECH 30K LUMENS, 12V LED, 72" 3-PIECE BROW, W/INTEGRATED ICCS FT-B-72-ML-3PKIT-* (1)
414		1	**ENG ICC Cab Marker Lights Integrated in Brow Light = Yes
415	88399940	4	ADDITIONAL SWITCH, 3-WAY FOR 12V LIGHTS (EA) (4)
416	10310410	1	PAINT & FINISH
<b>PAINT &amp; FINISH</b>			
417	89910010	1	CORROSION REDUCTION PROGRAM (PROPOSALS)
418	90010020	1	PAINT SCHEME
419	90030010	1	TWO TONE CAB & BODY
420	90029930	1	PAINT BREAK #3 - TOP OF GRILLE W/ GRILLE SWOOP

Line	Item #	Qty	Item Description/Comments
			
421		1	**ENG Upper Color for Two Tone Paint = Silver.
422		1	**ENG Lower Color for Two Tone Paint = RED.
423	90030154	1	PAINT FRAME RAILS & BODY REAR DROP - BLACK
424	90030190	1	TEXTURED FRAME RAIL COATING, PLUMBING AREA
425	90030015	1	A/C CONDENSER PAINTED ROOF COLOR
426		1	**ENG Note Paint AC Condenser Color = MATCH UPPER CAB COLOR (JL)
427		1	**ENG Dealer Supplied Graphics = Dealer supplied graphics will be provided for all options except rear chevrons.
428	90630610	1	1/2" 22KT GOLD STRIPE W/PRINTED EDGES AT CAB PAINT BREAK
429	90680120	1	CHEVRON STRIPING, REAR BODY OUTBOARD, REFLEXITE
430		1	**ENG Chevron Striping, Rear Body Color = #030 Red Transparent & #018 Yellow.
431	90680320	1	CHEVRON STRIPING, ABOVE REAR COMPT DOOR, REFLEXITE
432		1	**ENG Chevron Striping, Above Rear Compartment Door Color = #030 Red Transparent & #018 Yellow.
433	10310420	1	EQUIPMENT
<b>EQUIPMENT</b>			
434	91010000	1	MISC EQUIP - (1) PINT TOUCH-UP PAINT, STAINLESS STEEL NUTS & BOLTS
435	91030700	1	ZIAMATIC SAC-44 FOLDING WHEEL CHOCKS (PAIR) MTD W/ SQCH-44H HOLDERS
436		1	**ENG Wheel Chock Mounting Locations = Both mounted below the L1 compartment.
437	10310600	1	COMPLETION & WARRANTY
<b>COMPLETION &amp; WARRANTY</b>			
438	99010100	1	MANUALS, ELECTRONIC VERSION (2-USB)
439	99031195	1	DEALER DELIVERY

Line	Item #	Qty	Item Description/Comments
440	99520110	1	WARRANTY, ONE YEAR
441	99521100	1	WARRANTY, FRAME, LIFETIME
442	99521200	1	WARRANTY, CAB STRUCTURAL, 10 YR.
443	99521300	1	WARRANTY, BODY STRUCTURAL, 10 YR.
444	99521400	1	WARRANTY, PAINT, 10 YR.
445	99521900	1	WARRANTIES, MAJOR VENDOR COMPONENTS
446	10310500	1	DEALER SUPPLIED
<b>DEALER SUPPLIED</b>			
447	Other	1	DEALER SUPPLIED - OTHER - PDI
448	Other	1	DEALER SUPPLIED - OTHER - Fuel

## MEMORANDUM

To: Members, Board of Supervisors

From: Candy McGarry, County Administrator

Subject: May 12, 2026, Meeting Agenda Item V.D County Office Space Update

Date: May 6, 2026

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## BACKGROUND:

In response to the Commonwealth Attorney's space and security needs, the Board and staff have been looking at options that would accommodate their request, while maintaining their location within the County Courthouse complex. It was discussed that the most viable options were to either relocate County Administration and Finance or the School Division Administrative Offices for the Commonwealth Attorney's occupation. (See County Administrator Memo dated August 18, 2025). The Board then asked staff to follow up on the relocation options of The Nelson Center and the old CVEC building now occupied by MAS Labor. In addition, the School Division was asked to work concurrently to evaluate any potential options; including existing building space they have available.

## REPORT:

School Division Review: In September of 2025, Mosely Architects provided a cursory review consisting of square footage, pros and cons, and an estimated design, bidding and construction timeframe for several options including: The Nelson Center, High School/Alpha Wing, High School Storage Building, and Rockfish River Elementary School. In March of 2026, Mosely took a closer look at the High School/Alpha Wing space and provided a possible office layout in the existing spaces, except for a School Board Meeting Room. (See attached Memos)

The Nelson Center: As of March 2026, the following requested information was received by County staff (see attachments):

1. The Nelson Center is equally owned by the Jefferson Area Board for Aging and the Nelson County Community Development Foundation. It is managed by a committee of two people from each Board/Staff.
2. A Schematic is attached as well as list of tenants and their spaces. There is only one room that is vacant at this time.
3. JABA has indicated that they would be interested in selling their share of the Nelson Center but have not indicated a price. A sale to another partner or the sale of the entire building must be agreed upon by Boards of both partners.
4. A detailed operating profit/loss of the Center for the past 3 years is attached including detailed annual operating expenses.

Old CVEC building (MAS Labor): As of September 2025, the following information was received:

The owners have made various improvements to the property and/or site since the County's last evaluation of the facility in 2023. There has been no change in the status of the ownership of the back piece of property, and they are not able to comment on the status of the propane business located there. They currently have a long-term lease tenant until around 2034.

## RECOMMENDATION:

Given the information provided herein and attached, Staff recommends that the Board consider formal action to:

- Designate the School Division Administrative Offices for relocation
- Designate the High School/Alpha Wing as the preferred option for further long-term relocation study by the School Division inclusive of rough estimates, timelines, and potential financing options
- Provide a commitment of local funding for the costs (TBD) of the long-term relocation study; pending receipt of a cost estimate for this work from the School Division.

## DRAFT MOTION:

“ I move that the School Division Administrative Offices be designated to relocate from their current space at the Courthouse Complex with the School Division to further explore/study the High School/Alpha Wing as the preferred long-term relocation option; with the study to include rough estimates, timelines, and potential financing options; with the Board’s commitment of local funding to cover this cost, pending receipt of a cost estimate for this work from the School Division.”

**DATE:** August 18, 2025

**RE:** August 19, 2025 BOS Meeting – Space Needs Within Courthouse

**Background:** The Commonwealth Attorney has requested his concerns regarding office space and office security be addressed while remaining in the Courthouse. **(Letter and Follow Up Email Attached)**

Current occupied space CA only: 1,100 sf - Employees: 5 FT, 1 PT

Current occupied space of Victim Witness Advocate: 361 sf – Employees: 1 FT

Current occupied space of Recovery Court Coordinator: 168 sf – Employees: 1 FT

**Total: 1,629 sf – Employees 7 FT, 1 PT**

5 Year Forecast: CA only: 2,140 sf – Employees: 5 FT, 1 PT

: Victim Witness Advocate: 361 sf – Employees 1 FT

: Recovery Court Coordinator: 168 sf – Employees 1 FT, 1 PT

**Total: 2,669 sf – Employees 7 FT, 2 PT**

A. Statutory Authority:

- State Code §15.2-1638 & §15.2-1639 **(Attached)**
  - [§ 15.2-1638. County or city governing body to provide courthouse, clerk's office, jail and suitable facilities for attorney for the Commonwealth; acquisition of land.](#)
  - [§ 15.2-1639. Providing offices for various officers, judges, etc.](#)

*Summary Interpretation from Virginia County Supervisor's Manual -Facilities for the Courts and Constitutional Officers:*

While the board of supervisors has discretionary authority to acquire property for its own purposes, it is required to provide courthouses with suitable space and facilities for housing the courts and court officials that serve the county as well. **Each county also must provide, either within the courthouse or elsewhere, a clerk's office with a fireproof record room, a jail and, if requested, space and facilities for the commonwealth's attorney. In addition, each county must provide within the courthouse, if offices there are available, quarters for the treasurer, sheriff, commissioner of revenue, commissioner of accounts and division superintendent of schools.** The treasurer's office must be maintained in the county seat or at such other point in the county as the board of supervisors deems to be more convenient. Counties are also required to furnish suitable quarters for their General District, Juvenile and Domestic Relations District Courts, and for the clerks and other staff that service these courts. If space is available, the county may provide offices in the courthouse for the judges who sit in the county, for any judge of the Court of Appeals, or for any justice of the Supreme Court who may reside in the county. If space for these officials is not available within the courthouse, they may be given offices elsewhere by the governing body.

- o State Code §22.1-79 (**Attached**) [§ 22.1-79. Powers and duties](#)

Each school board shall: (3) Care for, manage, and control the property of the school division and provide for the erecting, furnishing, equipping, and non-instructional operating of necessary school buildings and appurtenances and the maintenance thereof by purchase, lease, or other contracts.

*Interpretation:* With the broad authority over school division property and facilities, which includes offices, it is implied that the local school board is responsible for providing the office space for the division Superintendent. While this statute doesn't specify a particular building or room for the Superintendent's office, it is an implicit part of the school board's responsibility to provide for the necessary operations of the school division.

B. Department Space Needs – Courthouse Offices Matrix (**Attached**)

- a. Green offices are Courts related and are mentioned in State Code [§15.2-1638](#)
- b. Purple offices are those mentioned in State Code [§15.2-1639](#) as collocated in the Courthouse if space is available
- c. Blue offices are those whose collocation with Law Enforcement and the Emergency Communications Center is beneficial
- d. White offices are those whose collocation with the Treasurer's Office is beneficial

C. Known Possibilities to Explore for Office Relocation – short and/or long term (**Property Cards or GIS Data Attached**)

- a. Former Johnson Senior Center
- b. Old CVEC Building (MAS Labor)
- c. Blue Moon Books and Antiques Building
- d. Current DSS Offices/Location
- e. Nelson Center
- f. Unused School Property/Space

D. Options that most readily address the Commonwealth Attorney's concerns:

1. Relocate School Board out of the Courthouse and relocate Commonwealth Attorney, Victim Witness Advocate, and Recovery Court Coordinator to vacated School Board space:
  - a. Provides more than enough sf and is configured to accommodate most needs
  - b. Provides 1,350 sf of excess space after Commonwealth Attorney relocation
  - c. Provides 361 sf of excess space in VW vacated office
  - d. Provides 168 sf of excess space in Recovery Court Coordinator vacated office
  - e. Provides total excess space for other utilization of 1,879 sf
  - f. Sheriff's space needs for the Investigative Unit could be addressed by relocating them to the vacated Commonwealth Attorney's space (**Sheriff's Memo Attached**)
2. Relocate County Administration and Finance and Human Resources out of the Courthouse and relocate Commonwealth Attorney, to vacated space:
  - a. Provides needed sf for requested needs with adjacent employee bathroom and kitchen area nearby
  - b. Provides 361 sf of excess space in VW vacated office
  - c. Would not provide for 1,518 sf excess space in option 1.
  - d. Sheriff's space needs for the Investigative Unit could be addressed by relocating them to the vacated Commonwealth Attorney's space (**Sheriff's Memo Attached**)

<b>Legend:</b>	<b>Courts Related: §15.2-1638</b>	<b>If Space Available in CH: §15.2-1639</b>	<b>Colocation with LE/ECC Beneficial</b>	<b>Colocation with Treasurer Beneficial</b>
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<b>Dept. Space Needs - Courthouse Offices</b>					
<b>DEPARTMENT</b>	<b>CURRENT # OF EMPLOYEES</b>	<b>CURRENT SQ. FT. USAGE</b>	<b>5 YEAR FORECAST # OF EMPLOYEES</b>	<b>5 YEAR FORECAST SQ. FT. NEEDS</b>	<b>Total SQ. FT.</b>
Adult Probation	1	135	1	135	
Court Services Unit	3	765	3	765	
Magistrate	1 On Call	n/a	1 On Call (no change)	n/a	
Circuit Judge/Assistant	2	367	2	367	
Circuit Court/Clerk	5	5016	5	5016	
J & D Court	2	3660	3	did not specify amount but more space will be required if additional staff hired. Currently at full capacity	
General District Court	2	3792	2 FT - (1 PT and 1 wage employee additional)	3792	
Commonwealth Attorney	5 FT, 1 PT	1100	5 FT, 1 PT	2,140 sf (additional 1,040 sf)	2,669
Victim Witness	1	361	1	361	
Recovery Court Coordinator	1	168	1 FT, 1 PT	168	
Sheriff	34, includes 2PT and 2 Civilian	5,666	34, includes 2PT and 3 Civilian (1 additional Civilian)	7166	
Treasurer	4	834	4	834	
Commissioner of Revenue	4	800	4	800	
School Board	12 in CO w/ 1 more to relocate to CO, making it 13	4019	13-15, depending on the needs of the division and students.	5400	
Dispatch/Emergency Services	12	1125	18	New 5,400 sq. Ft. 2 story building with additional space for EOC, locker rooms with showers, kitchen space, and bunk room	
Information Systems	3	770	4	770	
County Administrator	3	876	4	1026	2,263
County Admin File Room	n/a	136	n/a	136	
County Admin. Conference Room	n/a	225	n/a	225	
Finance & Human Resources	4	875.5	4	876	

## Memorandum

To: Amanda Hester

From: Jim Henderson

Date: March 27, 2026

Subject: Nelson County Schools Administrative Offices – High School Alpha Wing

We understand that Nelson County Public Schools is looking into relocation options for the administrative offices, and those discussions have recently focused on the Alpha wing (lower level) of the High School.

Based on conversations with staff we have identified the existing space needs. An architectural program analysis is attached to this memorandum for reference. Based on the required spaces, a new building to meet these needs would be approximately 7,015 gross square feet. This square footage includes a large conference room / School Board meeting space similar to what exists in the current county office building location. In the Alpha wing scenario, the School Board meeting room function would be required to be held in other existing locations. If the School Board Meeting Room function is not included, approximately 5,520 gross square feet are required. Options like this one that renovate existing spaces require more space because of the inherent lack of efficiency in re-using existing space that might be larger than required or not ideally configured.

The option described below includes consolidating all Administrative Staff to one location for a more efficient operation. Currently the Coordinator of Special Education and Student Services is located at a different location than the rest of the Administrative Team.

### Goals for the Administrative Offices

- Meet the day-to-day office needs of the Administrative Staff
- Provide a secure work environment for staff
- Provide a controlled, secure and welcoming lobby / reception area to accommodate daily visitors to the offices
- Provide public meeting space / training space.
- Provide accessible work and visitor space
- Provide parking to accommodate staff, visitors and public meetings
- Provide technology infrastructure to meet current and future needs
- Provide an energy-efficient space that is easily maintained.
- Look for opportunities to share resources already in place in the school system (technology, physical plant infrastructure, custodial).
- If located on a school campus, administrative functions should be isolated from student activities.

## Summary of the High School / Alpha Wing Central Office Scenario

We have taken the architectural space program, less the Board Meeting Room, and laid out the offices in the existing space (attached). This was done without specific consultation from the stakeholders. If this option gains traction, we would meet with the occupants to fine tune the design and layout.

### Pros:

- Sufficient space for entire program excluding School Board meeting room
- Minor renovations required to move in
- Meeting space for School Board Meetings / Public Meetings could be held in the Auditorium.
- Good parking
- Dedicated exterior entrance available
- Existing support services from High School could serve this space.

### Cons:

- Impacts available space for High School / Alpha Programs
- Need to develop dedicated secure entrance / reception.
- The exterior sidewalks from the parking to the exterior door need to be modified to improve accessibility. This becomes more important where it is the only entrance to these public offices. Under the current function as a school, this was not required to be addressed since there are other accessible entrances to the areas of the building that function as a school.
- Limited natural light in office environment. Sub-dividing the existing classrooms for office space would make this issue worse. In the current plan, only four of the thirteen offices can have a window without significant expense to add them.
- Sub-dividing the existing classrooms creates some office proportions that are a bit awkward and isolates clusters of offices from each other. This may require new office furniture instead of re-using existing office furniture.
- Recent Mechanical, Electrical and finish improvements to these spaces would need to be adjusted.
- No large meeting room within suite. Board Meetings and other district meetings would require sharing space with school operations.
- Potential disruption from school operations (bells, fire alarms, etc...)
- Access to Fire Stair / Exit would allow for visitors to gain access to the school without modifications.

Athletic Fields

Ramp

Stairs to  
Old Wing  
First Floor

20.7  
319  
18.1

387.09 sqft

Boy's R.R.

Girl's R.R.

Water

317  
37.5  
783.7 sqft

20.9

Corridor to Outside  
Teacher Parking

21.4

315  
434.4 sqft

20.3

Restroom

Mechanical

22.4

314  
474.8 sqft

21.2

20.6  
311  
640.6 sqft

20.6  
322  
249.2 sqft

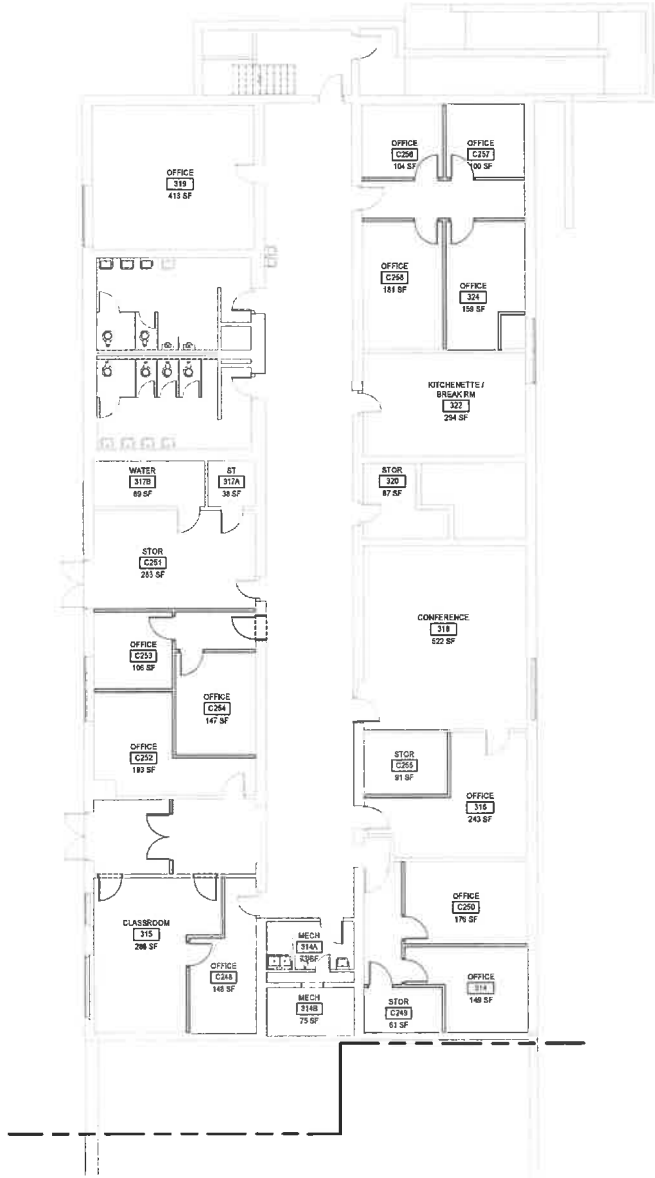
320  
Storage

20.6  
318  
425.2 sqft

20.6  
316  
329.6 sqft

16

### Alpha and ISAEP Classrooms (Basement Area)



## Memorandum

To: Amanda Hester  
From: Jim Henderson  
Date: September 5, 2025  
Subject: Nelson County Schools Administrative Offices

We understand that Nelson County Public Schools is looking into relocation options for the administrative offices.

Based on conversations with staff we have identified the existing space needs. An architectural program analysis is attached to this memorandum for reference. Based on the required spaces, a new building to meet these needs would be approximately 7,015 gross square feet. This square footage includes a large conference room / School Board meeting space similar to what exists in the current county office building location. In some scenarios outlined below, the School Board meeting room function could be accomplished in other existing locations. If the School Board Meeting Room function is not included, approximately 5,520 gross square feet are required. Options that renovate existing spaces would need more space because of the inherent lack of efficiency in re-using existing space that might be larger than required or not ideally configured.

The options described below include consolidating all Administrative Staff to one location for a more efficient operation. Currently the Coordinator of Special Education and Student Services is located at a different location than the rest of the Administrative Team.

### Goals for the Administrative Offices

- Meet the day-to-day office needs of the Administrative Staff
- Provide a secure work environment for staff
- Provide a controlled, secure and welcoming lobby / reception area to accommodate daily visitors to the offices
- Provide public meeting space / training space. In many of the options below, this need would be met by existing space.
- Provide accessible work and visitor space
- Provide parking to accommodate staff, visitors and public meetings
- Provide technology infrastructure to meet current and future needs
- Provide an energy-efficient space that is easily maintained.
- Look for opportunities to share resources already in place in the school system (technology, physical plant infrastructure, custodial).
- If located on a school campus, administrative functions should be isolated from student activities.

We have evaluated several locations to relocate the administrative space, and offer the following comments:

### **Nelson Center**

This former school building is approximately 16,338 Square feet on the main floor.

ARCHITECTURAL PROGRAM ANALYSIS

	Required Spaces		Current Spaces		Remarks
	Spaces	Spaces	Spaces	Number / Use	
<b>Offices</b>					
Receptionist/ Admin Assistant	1 @	100	1 @	100 405 - Morris	Currently Shared with 406
Admin Assistant Instruction	1 @	100	1 @	100 406 - Ashby	Currently Shared with 405
HR Supervisor	1 @	150	1 @	180 404 - Choate	Currently Shared with 408
HR Assistant	1 @	100	1 @	100 407 - Walker	
Dir. Of Special Ed & Student Services	1 @	150	1 @	150 410 - Reutinger	
Supervisor of Instruction and Info Systems	1 @	150	1 @	150 415 - Yarzebinski	
Accounting Assistant / Payroll	1 @	100	1 @	100 408 - Mairs	Currently Shared with 407
Accounts Payable / Purchasing	1 @	100	1 @	100 411 - Rogers	
Admin Assistant to Supt / SB Clerk	1 @	100	1 @	100 424 - Pontoon	Existing Includes Circulation
Asst. Supt. - Administration	1 @	150	1 @	200 425 - Irvin	
Director of Instruction	1 @	150	1 @	200 Belako	
Superintendent Office	1 @	250	1 @	150 427- Hester	New Includes Small Conference Area
Coordinator of Sp. Ed. And Student Services	1 @	150			
Intenarent Office	1 @	150			
<b>Subtotal</b>		<b>1,900</b>		<b>1,630</b>	
Shared Spaces					
SB Meeting Room / Large Conference	1 @	1,000	1 @	900 420	w/ toilet in room
Small Conference	1 @	500			
Toilet	2 @	75	1 @	50	
Kitchenette	1 @	100	1 @	100 412	
File Room	1 @	200	1 @	200	Currently in two rooms, File Room and Vault
Storage	1 @	350	1 @	250 409	
<b>Subtotal</b>		<b>2,300</b>		<b>1,300</b>	
<b>TOTAL ASSIGNED SQ. FOOTAGE</b>		<b>4,200</b>		<b>2,930</b>	
<b>BUILDING SUPPORT AREAS</b>					
Circulation					
Stairs					
Utility Closets					
Electrical equip.					
Construction (walls, chases, etc)					
<b>Subtotal</b>		<b>1,800</b>		<b>1,256</b>	
<b>TOTAL GROSS SQUARE FOOTAGE</b>		<b>6,000</b>		<b>4,186</b>	
		@ 0.70 efficiency		@ 0.70 efficiency	

Pros:

- Sufficient space for all administrative functions
- Minor renovations required to move in
- Meeting space for School Board meetings / public meetings
- Good parking

Cons:

- Offices would be spread around the building, not a collaborative work environment
- Need to develop secure entrance / reception. Reception would be remote from other offices. Visitors would need to be routed deep into the building to meet with staff.
- Who would own the building?
- Building is larger than needed, but likely some tenants would need to be relocated.
- If tenants remain, they will need to be isolated from administrative functions or would pose a security issue.
- Would require support services that a location on an existing government or school location would not (custodial, IT infrastructure, etc...)
- *verify accessibility*

Building purchase price ~~\$X,XXX,XXX~~

ROM Project Cost: - ~~\$X,XXX,XXX~~

Estimated Design, Bidding and Construction Time – 9 Months

### High School / Alpha Wing

Lower Level of the Original High School Building – Approximately 7,200 SF

Pros:

- Sufficient space for entire program excluding School Board meeting room
- Minor renovations required to move in
- Meeting space for School Board Meetings / Public Meetings could be held in the Auditorium.
- Good parking
- Dedicated exterior entrance available *verify accessibility*
- Existing support services from High School could serve this space.

Cons:

- Impacts available space for High School / Alpha Programs
- Need to develop deicated secure entrance / reception.
- Limited natural light in office environment. Sub-dividing of existing classrooms for office space would make this issue worse.
- Potential disruption from school operations (bells, fire alarms, etc....)
- Access to Fire Stair / Exit would allow for visitors to gain access to the school without modifications.

ROM Project Cost: - ~~\$X,XXX,XXX~~

Estimated Design, Bidding and Construction Time – 9 Months

### High School - Storage Building (Former Vo-Tech Building)

Approximately 3,325 SF

Pros:

- Meeting space for School Board meetings / public meetings could be accomplished in the Auditorium.
- Good parking
- Dedicated exterior entrance could be developed
- Existing support services from High School could serve this space.
- With improvements, could be renovated into a quality office space.
- Visitors would be isolated from students.

Cons:

- Existing building is not large enough to house all administrative needs.
- Storage function would need to be relocated to a new building.
- Potential disruption from school operations (bells, fire alarms, etc....)
- Relatively expensive renovation.

ROM Project Cost: -

Renovate Existing Storage Building	<del>\$X,XXX,XXX</del>
New Storage Building	<del>\$X,XXX,XXX</del>

Estimated Design, Bidding and Construction Time

Phase 1 New Storage Building – 12 Months

Phase 2 – Renovate Existing Storage Building – 8 additional months

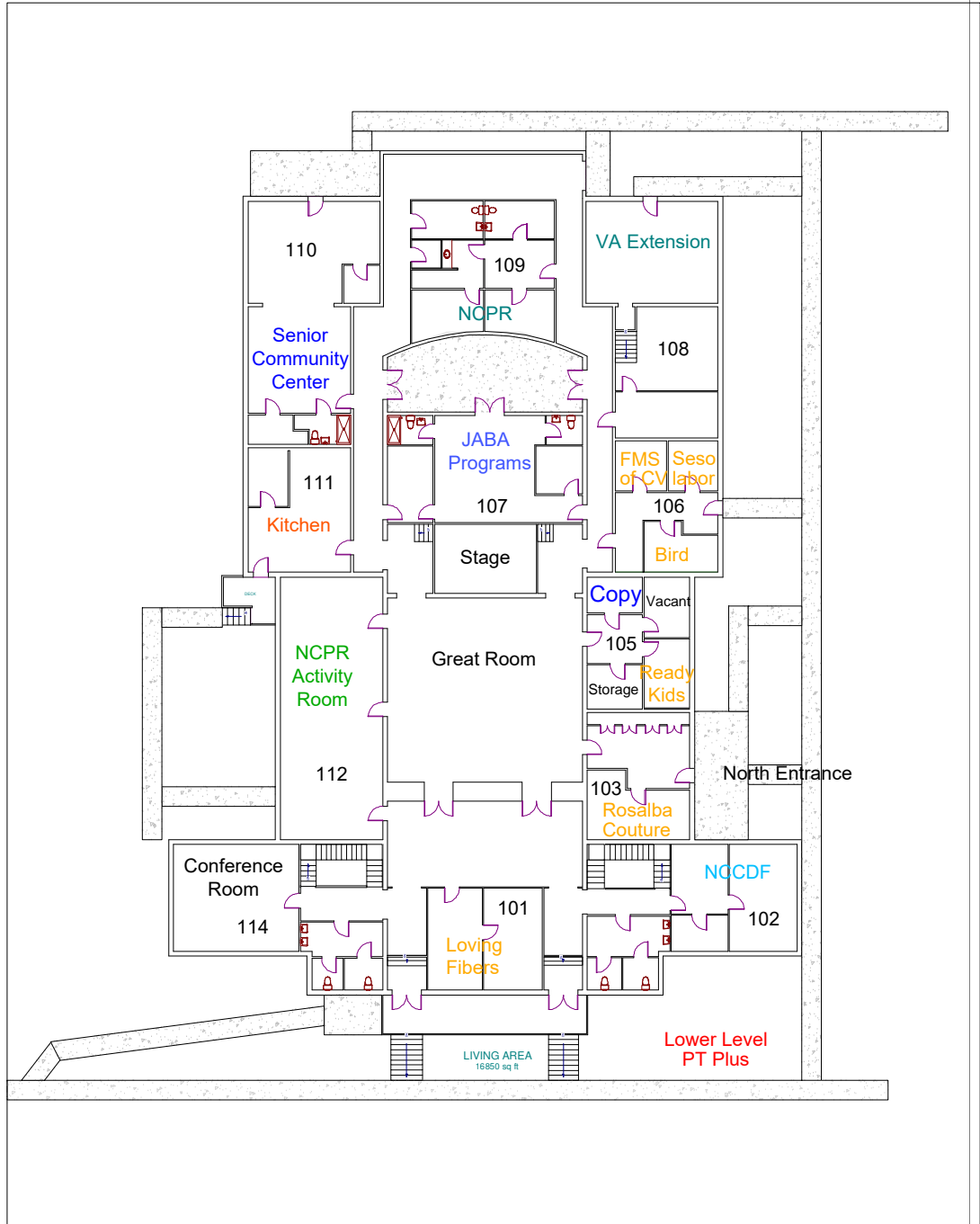
### Rockfish River Elementary School

Pros:

- Existing support services from school could serve this space.
- Could more fully utilize existing school owned space

Cons:

- If school population increased, Administrative Spaces would need to be displaced again.
- Location in County not central to most of the population.
- Administrative offices would want to be on the first floor to reduce visitors gaining entry to the school / mixing with students. More of school function wants to be on the first floor, competing for limited space.
- Meeting space for School Board meetings / public meetings could need to be provided in the cafeteria or another location.
- Need to develop a dedicated secure entrance / reception separate from school entrance.



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Category	Room #	Suite #	Room Name	Renter	Total Space	Space in Lease	Lease Terms	
							Start	End
Rental	100-A	101	Suite 101	Loving Fibers	253	606	2/1/2026	1/31/2027
Rental	100-B				354			
Rental	107-A	102	NCCDF Reception	NCCDF	164	657	7/1/2023	6/30/2028
Rental	107-B		NCCDF Office	NCCDF	164			
Rental	107-C		NCCDF Office	NCCDF	328			
Rental	111-B	103	Suite 103	Rosalba Couture	139	139	8/1/2023	Month to Month
Rental	115-E	105	Suite 105 A	Ready Kids	227	227	10/1/2024	9/30/2025
Rental	115-D	105	Suite 105 B	VACANT	167	167	8/1/2024	Month to Month
Rental	118-A	111	Kitchen	Bourbon Chef Events	619	619	2/15/2026	8/15/2026
Rental	118-B		Kitchen Office (included)					
Rental	127	108	Extension Upper	VCE	808	1,616	7/1/2023	6/30/2026
Rental	123		Extension Lower	VCE	808			
Rental	119-B	106A	Flex Office E	Wanda Bird Art	164	164	7/1/2023	Month to Month
Rental	119-C	106B	Flex Office NW	SesoLabor	139	139	7/1/2023	6 month
Rental	119-D	106C	Flex Office SW	FMS of CV	139	139	6/1/2025	Month to Month
Rental	120-A	107	JABA Conference	JABA	1542	3,279	10/1/2021	9/1/2026
Rental	120-B		JABA Nurse Office	JABA				
Rental	120-C		JABA Bathroom N	JABA				
Rental	120-D		JABA Bathroom S	JABA				
Rental	120-E		JABA Office	JABA				
Rental	124-A	110	JABA Sr. Room E	JABA	909			
Rental	124-B		JABA Sr Room E Bath	JABA				
Rental	124-C		JABA Sr Room E Storage	JABA				
Rental	128-A		JABA Sr. Room W	JABA				
Rental	128-B		JABA Sr. Room W Storage	JABA				
Rental	115-E	105D	Laundry-Copy Room	JABA	20			
Rental	129-A	109	Waiting Room	NCPR	778	2,142	7/1/2023	06/30/2026
Rental	129-B		Office	NCPR				
Rental	129-C		Storage/Kitchenette	NCPR				
Rental	129-D		Office	NCPR				
Rental	129-E		Bathroom	NCPR				
Rental	112	112	NCPR Activity Room	NCPR	581			
Rental	114			NCPR	783			
Rental	Lower	Lower	Lower Suite	PT Plus	2173	2,173	10/1/2023	9/30/2026

**The Nelson Center**  
**Profit and Loss for the Years Ended December 31,**

	<b>2023</b>	<b>2024</b>	<b>2025</b>
<b>Income</b>			
4100 Tenant Rent Income	129,362	178,435	184,897
4110 Replacement Reserve	43,000	0	0
4200 Facility/Room Rental Income	6,110	6,020	1,650
4999 Unapplied Cash Payment Income	0	5,929	(5,929)
	<b>178,472</b>	<b>190,384</b>	<b>180,618</b>
<b>Operational Expense</b>			
6150 Bank Service Charges	326	365	
6500 Dues and Subscriptions	118	445	126
6525 Quickbooks Subscription	1,045	1,160	1,337
6550 App Stack Fees			308
6625 Commercial Insurance	4,401	4,974	468
6850 Licenses and Permits		50	50
6900 Miscellaneous		(958)	4,161
7040 Office Supplies	1,393	2,978	445
7060 Postage and Delivery	108		31
7110 Accounting		900	1,600
7120 Audit Fees/Tax Prep	750		
7130 Bookkeeping		2,800	3,800
7150 Inspections	6,267	2,744	1,419
7170 Management	19,992	19,992	19,992
7180 Other Professional Fees	200		
7330 Contract Subcontractors	33,488	30,316	30,851
7360 R&M Equipment			768
7370 R&M Equipment Rental	236	64	64
7375 Sanitation	6,190	4,118	2,512
7450 Real Estate Taxes	10,546	10,546	10,546
7610 Gas and Electric	36,089	37,566	36,784
7620 Internet	1,261	1,704	1,655
7640 Water	1,638	1,842	1,763
<b>Total Operational Expense</b>	<b>124,047</b>	<b>121,606</b>	<b>118,682</b>
<b>Net Income from Operations</b>	<b>54,425</b>	<b>68,778</b>	<b>61,937</b>
8020 Dividends Income	4,101	4,464	4,602
8080 Capital Gains	5,484	9,857	14,090

**The Nelson Center**  
**Profit and Loss for the Years Ended December 31,**

	<u>2023</u>	<u>2024</u>	<u>2025</u>
<b>Income</b>	9,585	14,321	18,691
6770 Loan Interest	1,567	1,148	1,011
7020 Computer/IT Expenses	475	1,638	
7160 Legal			200
7325 R&M Subcontractors	39,132	35,695	28,420
7350 R&M Supplies and Materials	10,412	3,152	3,599
9040 Depreciation Expense	62,873	63,979	63,297
	<u>114,460</u>	<u>105,612</u>	<u>96,526</u>
<b>Net Non-Operating Income</b>	<b>(104,874)</b>	<b>(91,291)</b>	<b>(77,835)</b>
<b>Total Net Income</b>	<b><u>(50,450)</u></b>	<b><u>(22,513)</u></b>	<b><u>(15,899)</u></b>



# Planning & Zoning Fee Schedule

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MAY 12, 2026

# Purpose of Updating the Fee Schedule

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- Staff's goal is to modernize Nelson County's fee schedule to reflect future workload, ordinance updates, and County goals outlined in The Nelson 2042 Comprehensive Plan.
- When zoning reviews and inspections are provided at little or no cost, administrative expenses are ultimately absorbed by the general taxpayer rather than the applicants and property owners utilizing the service.
- In addition to fee updates, staff intends to improve public notice and advertisement visibility for hearings, which has consistently been one of the most common areas of public feedback for the Planning & Zoning Department.
- This update is driven by:
  - ❖ Need for cost recovery for administrative processes and items which require public hearings, Planning Commission review, and/or Board of Supervisors approval.
  - ❖ Expanded review requirements associated with the updated Zoning and Subdivision Ordinance
  - ❖ Addition of more structured review processes and new zoning applications
  - ❖ Adoption of Short-Term Rental software
  - ❖ Increased enforcements needs and onsite inspections

# Current Fees and Regional Context

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- Nelson County Planning & Zoning is below regional averages in most major development review categories.
- Some applications including zoning permits, home occupations, short-term rentals, and zoning determination letters have no fee associated with them.
- Surrounding and similar localities used for benchmarking include:
  - ❖ Albemarle County
  - ❖ Amherst County
  - ❖ Appomattox County
  - ❖ Fluvanna County
  - ❖ Greene County
  - ❖ Louisa County
  - ❖ Orange County
- Staff's objective is not to blindly adopt similar fees to these localities, but to evaluate regional practices and develop a fee structure that supports Nelson County's operational capacity and policy priorities, while remaining compliant with the Code of Virginia.

# Administrative Zoning Applications

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Category	Current Fee	Proposed
General Zoning Review for Structures & Signs (does not include Building Permit fees)	\$0	\$30
Zoning Permit	\$0	\$50
Home Occupation	\$0	\$25-\$35
Short-Term Rental	\$0	\$100-\$150 + \$250 yearly
Letter of Determination (NEW)	N/A	\$150
Zoning Compliance Letter (NEW)	N/A	\$50-\$100

# Site Plan Applications

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Category	Current Fee	Proposed
Minor Site Plan	\$100	\$350-\$400
Major Site Plan	\$500	\$600-\$750
Site Plan Amendment	\$100	\$250-300

# Subdivision Applications

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Category	Current Fee	Proposed
Single & Minor Subdivision	\$175 + \$15/lot	\$500 + \$50/lot
Major Subdivision (12 or more lots)	\$175 + \$15/lot	\$1000 + \$50/lot
Family Subdivision	\$175 + \$15/lot	\$150
Boundary Line Adjustment and Vacation	\$75	\$75

# Discretionary Land Use Applications

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Category	Current Fee	Proposed
Special Use Permit	\$200	\$600 - \$800
Zoning Map Amendment	\$300	\$1000-\$1500 + \$50/acre
Zoning Text Amendment	\$0	\$600
Variance	\$150	\$450-\$550
Appeal	\$150	\$450-\$550

# Additional Considerations for the Board

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- The fee recommendations as presented are only intended as a foundational policy framework and may be amended by the Board as desired.
- The Board may also wish to consider a tiered Special Use Permit and Zoning Map Amendment fee structure based on the complexity, scale, and anticipated review intensity of certain uses.
  - ❖ Example Structure:
    - ❖ Base Special Use Permit: \$600
    - ❖ Junkyard: \$1250
    - ❖ Utility Scale Solar Energy: \$2000+
- It is important to both staff and the public that the fee structure is easy to administer and not overly complex across similar application types.

# Implementation

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- The proposed fee schedule would become effective concurrently with the adoption of the updated zoning and subdivision ordinance.
- Staff intends to work with the Building Inspections Department to update application forms and supporting materials, revise internal procedures and workflows, and establish clearer application submittal requirements to improve process clarity and efficiency.
  - ❖ Staff is evaluating website enhancements to improve application accessibility and overall user experience.
- **Please note:** A 3.68% credit card processing surcharge is applied to electronic payments by the County's third-party payment processor and is not retained by Nelson County.



Questions?

	Albemarle	Amherst	Appomattox	Fluvanna	Greene	Louisa	Nelson (Current)	Orange	STAFF SUGGESTION
<b>BZA: Appeal</b>	\$585	\$300	\$550	\$550 + \$50/sign posting + mailing costs	\$500	\$1,250	\$150	\$200 + mailing & advertising	\$450 - \$550
<b>BZA: Variance</b>	\$590 (includes any required SUP)	\$300	\$550	\$550 + \$50/sign posting + mailing costs	\$500	\$1,250	\$150	\$300 + mailing & advertising costs	\$450 - \$550
<b>Home Occupation</b>	\$30	\$15	\$75	\$50	\$100	\$100	\$0	\$25	\$25 - \$35
<b>Short-Term Rental</b>	\$169	\$15	?	\$50	\$100	\$0	\$0	?	\$100 - \$150
<b>Sign Permit (excludes Building and Electric fees)</b>	\$30	N/A	\$75	\$155	\$100 + \$2/sqft	\$100 + \$5/sqft	\$0	\$50 + \$1/sqft + \$25/inspection	\$30 base zoning review fee + any application Building Permit fees
<b>Site Plan, Amendment</b>	\$1,775	N/A	\$250 + \$10/acre	\$150	\$500	\$300	\$100	?	\$250 - \$300
<b>Site Plan, Major</b>	\$1,775	\$200	\$250 + \$10/acre	\$1,100.00	\$1,500	\$1750 + \$150/acre	\$500	\$400 + \$40/acre (each over over 5)	\$600 - \$750
<b>Site Plan, Minor</b>	\$1,775	\$75	\$250 + \$10/acre	\$550.00	\$1,500	\$300	\$100	\$400 (5 acres or less)	\$350 - \$400
<b>Special Use Permit</b>	\$1,185 or \$2,365, Depending on Use	\$300	\$550	\$800	\$500	\$375	\$200	\$400 + mailing & advertising costs	\$600 - \$800
<b>Subdivision, Boundary Line Adjustment/Vacation</b>	\$235/\$285	\$100	\$35	\$200/? for vacation	\$100	\$50/\$75	\$75	\$50	\$75
<b>Subdivision, Family</b>	\$815	\$100 + \$15/lot	\$50 + 10/lot	\$200 + \$50/lot	\$100	\$250	\$175 + \$15/lot	\$50	\$150
<b>Subdivision, Major</b>	\$1,300	\$100 + \$15/lot	\$250 + 100/lot	\$1,000 + \$50/lot	\$1,000 + \$100/lot	\$5,000 + \$250/lot	\$175 + \$15/lot	\$100/lot (preliminary) + mailing & advertising + \$50/lot (final)	\$1000 + \$50/lot
<b>Subdivision, Minor</b>	\$815	\$100 + \$15/lot	\$100 + \$50/lot	\$750 + \$50/lot	\$500 + \$50/lot	\$2,500 + \$150/lot	\$175 + \$15/lot	\$50 + \$50/re-review	\$500 + \$50/lot
<b>Zoning Compliance Letter</b>	\$220?	N/A	\$50	\$50 single lot or \$100 multiple lots	\$100	\$125	N/A	N/A	\$100
<b>Zoning Letter of Determination</b>	\$220	N/A	N/A	\$200	\$100	?	\$0	N/A	\$150
<b>Zoning Map Amendment (Re-zoning)</b>	\$2,960	N/A	\$550	\$1,000	\$2,000 + 100/acre	\$1,000 + \$10/acre	\$300	\$500 + \$50/acre + mailing & advertising costs	\$1000 - \$1500
<b>Zoning Permit/Clearance</b>	\$60	\$15	\$75	\$100 primary structure or \$50 secondary structure	\$100	\$150	\$0	\$25	\$50
<b>Zoning Text Amendment</b>	\$840	N/A	N/A	\$550	\$500	\$625	\$0	\$300 + mailing & advertising costs	\$600

	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
<b>Zoning Review for Building Permits</b>	144	151	159	175	196	84
<b>Home Occupation</b>	8	3	7	6	12	3
<b>New Use</b>	0	1	3	3	7	4
<b>Plat/Subdivision</b>	89	82	75	99	77	24
<b>Zoning Map Amendment</b>	10	3	4	1	1	0
<b>Sign</b>	4	5	5	3	2	0
<b>Special Use Permit</b>	13	18	18	4	6	3
<b>Short-Term Rental</b>	0	0	0	0	17	8
<b>Temporary Event</b>	16	18	13	12	15	5
<b>Tower</b>	2	18	6	5	11	2
<b>Appeal</b>	1	0	1	0	1	0
<b>Variance</b>	0	0	1	1	0	0
<b>Major Site Plan</b>	2	1	2	2	2	0
<b>Minor Site Plan</b>	4	8	5	4	3	0
<b>Other</b>	0	2	0	1	3	4

<b>(1) New Vacancies/Expiring Seats &amp; New Applicants :</b>					
<b>Board/Commission</b>	<b>Term Expiring</b>	<b>Term &amp; Limit Y/N</b>	<b>Incumbent</b>	<b>Re-appointment</b>	<b>Applicant(s)</b>
MACAA Board of Directors	6/30/2026	3 year term/No limits	Ann Mische	N	No applicants
N.C. Library Advisory Committee - East District	6/30/2026	4 year term/No limits	Erin Loving	Y	Erin Loving
N.C. Library Advisory Committee - North District	6/30/2026	4 year term/No limits	Jennifer Page	N	No applicants
Planning Commission - East District	6/30/2026	4 year term/No limits	William Smith	Y	William Smith
Planning Commission - North District	6/30/2026	4 year term/No limits	Phillipa Proulx	Y	Phillipa Proulx Mitchell Barker
Planning Commission - Central District	6/30/2026	4 year term/No limits	Richard Averitt	Y	Richard Averitt
N.C. Service Authority - Central District	6/30/2026	4 year term/No limits	Ernie Reed	Y	Ernie Reed
N.C. Service Authority - East District	6/30/2026	4 year term/No limits	Robert McSwain	?	Response pending
N.C. Service Authority - North District	6/30/2026	4 year term/No limits	Justin Shimp	Y	Justin Shimp
Board of Building Code Appeals	6/30/2026	4 year term/No limits	Robert Yoder	Y	Robert Yoder
Board of Building Code Appeals	6/30/2026	4 year term/No limits	Robin Meyer	?	Response pending
Economic Development Authority	6/30/2026	4 year term/No limits	Jeri Lloyd	Y	Jeri Lloyd
Economic Development Authority	6/30/2026	4 year term/No limits	J. Alphonso Taylor	Y	J. Alphonso Taylor
JABA Board of Directors	7/15/2026	2 year term/No limits	Ernie Reed	Y	Ernie Reed
<b>(2) Existing Vacancies:</b>					
<b>Board/Commission</b>	<b>Term Expiration</b>	<b>Term &amp; Limit Y/N</b>	<b>Incumbent</b>	<b>Re-appointment</b>	<b>Applicant(s)</b>
Economic Development Authority	6/30/2027	4 year term/No limits	Larry Saunders	N - Resigned	Application pending
Board of Zoning Appeals - alternate	3/30/2025	5 year term/No limits	Mary Cunningham	N	Application pending
Thomas Jefferson Area Community Criminal Justice Board	6/30/2026	3 years/2 term limit	Mark Stapleton	N - resigned	Advertising
Ag & Forestal District Advisory Committee - Producer	5/13/2027	4 year term/ 3 term limit	Andy Wright	N - resigned	Advertising

NELSON COUNTY LIBRARY ADVISORY COMMITTEE

NAME, ADDRESS & PHONE

TERM :4 Years, July-June

Jennifer Page – **North District**  
122 Mickens Road  
Afton, Va. 22920  
(571) 246-1297  
[Jpage.nbs@gmail.com](mailto:Jpage.nbs@gmail.com)

July 1, 2022 – June 30, 2026  
(appointed 10-11-22)

Chuck Strauss- **Central District**  
112 River View Lane  
Faber, VA 22938  
(434) 465-0151  
[strausshaus@hotmail.com](mailto:strausshaus@hotmail.com)

July 1, 2023 - June 30, 2027

Erin Loving- **East District**  
1330 Craigtown Road  
Shipman, VA 22971  
(434) 907-3976  
[lovingerin@gmail.com](mailto:lovingerin@gmail.com)

July 1, 2022 – June 30, 2026  
(Appointed 2-10-26)

Deborah Turel- **South District**  
2446 Arrington Road  
Arrington, VA 22922  
(434) 263-5228  
[deborah\\_turel@yahoo.com](mailto:deborah_turel@yahoo.com)

July 1, 2025 – June 30, 2029  
(Appointed 11-13-25)

Marcia McDuffie – **West District**  
1936 Embly's Gap Road  
Roseland, VA 22967  
(434) 277-9216  
[secondwind@gmail.com](mailto:secondwind@gmail.com)

July 1, 2024 - June 30, 2028  
(Appointed 9-9-25)

Membership: 5 Members by Election District.

Term(s) of Office: Regular Terms are 4 years July – June, with no term limits. Membership is voluntary.

Summary of Duties: To serve in an advisory capacity to the Jefferson Madison Regional Library Nelson member of the Board, the JMRL Librarian, and the Nelson Librarian.

Meetings: Monthly on the 3<sup>rd</sup> Monday from 4-6 PM at the Nelson Memorial Library. Members serve on a voluntary basis.

NELSON COUNTY PLANNING COMMISSION

NAME, ADDRESS & PHONE

TERM EXPIRATION

Phillipa Proulx – **North District**  
950 Avon Road  
Afton, VA 22920  
(540) 456-6849 (H)  
[proulx@cfw.com](mailto:proulx@cfw.com)

June 30, 2026

Richard Averitt- **Central District**  
88 Grace Glen  
Nellysford, VA 22958  
(434) 262-3418  
[richard@raveritt.com](mailto:richard@raveritt.com)

June 30, 2026  
(appointed 2/18/25)

William Smith- **East District**  
17 Pine Ridge Road  
Faber, VA 22938  
(540) 241-8211  
[wsmith@nelsoncounty.org](mailto:wsmith@nelsoncounty.org)

June 30, 2026 (UT)  
(appointed 10/8/24)

Gary Scott- **South District**  
1200 Findlay Mountain Road  
Shipman, VA 22971  
(434) 964-6911 (W)  
[twinspringsfarmva@gmail.com](mailto:twinspringsfarmva@gmail.com)

June 30, 2028  
(appointed 2/18/25)

Michael E. Harman – **West District**  
2828 Embly's Gap Road  
Roseland, VA 22967  
(434) 277-5016 (H)  
[koms@lynchburg.net](mailto:koms@lynchburg.net)

June 30, 2028

Dr. Jessica Ligon – **BOS Liaison**  
798 Keys Church Road  
Shipman, VA 22971  
(434) 263-7202 (W)  
[jligon@nelsoncounty.org](mailto:jligon@nelsoncounty.org)

December 31, 2026

Authority: Established by the Code of Virginia §15.2-2200 et seq. and County Code Article II, Sec.9-26

Membership: 6 members: 5 Appointments by Election District, with 1 appointed Board of Supervisors member.

Term: 4 Years, July 1 – June 30, **No Term Limits**

Summary of Duties: As Established by the Code of Virginia §15.1-427.1 et seq., the Board members serve in order to promote the orderly development of the County and to plan community centers with adequate highway, utility, health, educational and recreational facilities, and to provide for the needs of agriculture, industry and business in future growth. This includes interpretation and development of the County Zoning and Subdivision

Ordinance with review of citizen applications for re-zoning requests, conditional use permits, and subdivision requests with subsequent recommendations to the Board of Supervisors for action on such applications.

Meetings: Regular meetings are held the fourth Wednesday of each month with the exception of November. Members are compensated \$75 per meeting plus mileage paid at the existing State mileage rate.

NELSON COUNTY BOARDS AND COMMISSIONS APPLICATION FORM

Subject: Appointments - Statement of Interest Form

Completing this form is one way to indicate your interest in being considered for appointment to some of the Boards, Commissions and Committees appointed by the Board of Supervisors. All appointments remain at the discretion of the Board of Supervisors.

Please complete and mail this form to:

Nelson County Board of Supervisors  
Attention: Candice W. McGarry, Clerk of Board  
Post Office Box 336  
Lovingston, VA 22949

or fax to (434) 263-7004 or email [aspivey@nelsoncounty.org](mailto:aspivey@nelsoncounty.org)

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Date 11/25/2025

Mr.  Mrs. \_\_\_\_\_ Ms. \_\_\_\_\_

Name: Hubert Mitchell Barker

List a maximum of three (3) Boards on which you are interested in serving.

1. Planning and Zoning
2. \_\_\_\_\_
3. \_\_\_\_\_

Home Address:

988 Crawfords View Rd Afton Va. 22920

---

Occupation: Infrastructure and Arb Employed by: Wintergreen Property Owners Association

Home Phone No.: 434-962-8366 Business Phone No.: 434-325-8532

Fax No.: \_\_\_\_\_ E-Mail Address: mbarker@wtgpoa.org

Do you live in Nelson County? Yes  No \_\_\_\_\_

Are you currently a member of a County Board, Commission, Committee or Authority? Yes \_\_\_\_\_ No

If yes, list the Board(s):

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What talent(s) and/or experience can you bring to the Board(s)?

[I assist the Wpoa architectural review board with meetings twice a month.](#)

[I'm proficient with the Nelson County Gis System. I have been a county resident for 30 plus years.](#)

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What do you feel you can contribute to the Board(s) and to the community that may not be evident from information already on this form?

[I currently serve a community of 3500 property owners. I perform many mediation efforts at various levels. I looked forward to serving the County Of Nelson in the same capacity.](#)

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Please use this space for any additional information you would like to provide:

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A resume or separate sheet with additional information may be included.

#### ATTENDANCE REQUIREMENTS

Section 2-153, Absences, Chapter 2, Administration, Article V. Appointments for Boards and Commissions of the Nelson County Code, an appointee of the Board of Supervisors who either (a) fails, during a calendar year, to attend seventy-five percent of the regular meetings of the board or commission of which he/she is a member, or (b) is absent for three consecutive regular meetings, shall be deemed to have tendered his/her resignation from such position. The Board of Supervisors may accept such resignation by appointing another person to fill the position.

In light of the above, will you be able to attend at least 75% of the regular meetings of the boards to which you may be appointed?

Yes  No

NELSON COUNTY SERVICE AUTHORITY

NAME, ADDRESS & PHONE

TERM 4 Years, No Limits

Justin Shimp, P.E.- **North District**  
148 Tanbark Dr.  
Afton, VA 22920  
H: (434) 953-6116  
[Justin@shimp-engineering.com](mailto:Justin@shimp-engineering.com)

July 1, 2022 – June 30, 2026

Ernie Q. Reed - **Central District**  
971 Rainbow Ridge Rd.  
Faber, VA 22938  
H: (434) 971-1647  
C: (434) 249-8330  
[ereed@nelsoncounty.org](mailto:ereed@nelsoncounty.org)  
[lec@wildvirginia.org](mailto:lec@wildvirginia.org)

July 1, 2022 - June 30, 2026

Robert McSwain- **East District**  
3254 Dutch Creek Lane  
Shipman, VA 22971  
H: (434) 263-6714  
[losthorseshoe2@gmail.com](mailto:losthorseshoe2@gmail.com)

July 1, 2022 -June 30, 2026

Sergio Sanchez- **South District**  
1035 Gladstone Road  
Gladstone, VA 22971  
H: (434) 941-1811  
[sergio.sanchez321@yahoo.com](mailto:sergio.sanchez321@yahoo.com)

July 1, 2024 - June 30, 2028  
(appointed 9/13/22)

David S. Hight – **West District**  
P.O. Box 5  
Roseland, VA 22967  
H: (434) 277-5351  
[DHUMINC@gmail.com](mailto:DHUMINC@gmail.com)

July 1, 2024 - June 30, 2028

Authority : Established by the Code of Virginia §15.2-5113 and Nelson County Code Chapter 12 - Utilities

Membership: 5 Members appointed by Election District.

Term: 4 Years, July 1 – June 30. No term limits

Summary of Duties: To serve as the governing Board of the Nelson County Service Authority.

Meetings: Regular meetings are held monthly on the third Thursday of each month at 8:30 a.m. Members are compensated \$100 per meeting plus mileage paid at the existing State mileage rate per BOS Resolution dated February 8, 2022.

LOCAL BOARD OF BUILDING CODE APPEALS

<u>NAME &amp; ADDRESS</u>	<u>TERM ENDING</u>
R. Carlton Ballowe (Former Builder) 1 Mosby Lane Faber, VA 22938 434-996-7796 (W) catbalu1@aol.com	JUNE 30, 2028
Jason K. Taylor (Cabinetry) 2149 North Fork Road Montebello, VA 24464 (434) 263-6001	JUNE 30, 2028
Ben Butler (Builder) 81 Bryant Mountain Rd. Roseland, VA 22967 (434) 531-8888 <a href="mailto:caplerhomes@msn.com">caplerhomes@msn.com</a>	JUNE 30, 2028
Robin Meyer (Architect) 15 Orchard Rd. Charlottesville, VA 22903 (434) 987-4112 <a href="mailto:robinmeyer32@gmail.com">robinmeyer32@gmail.com</a>	JUNE 30, 2026
Robert L. Yoder (Architect) 80 Tuckahoe LN Nellysford, VA 22958 (757) 675-1449 <a href="mailto:BobYoderArchitect@gmail.com">BobYoderArchitect@gmail.com</a>	JUNE 30, 2026

## LOCAL BOARD OF BUILDING CODE APPEALS

### **Establishment:**

Established per Section 36-105, of the Code of Virginia, 1950 as amended and Section 119 of the Virginia Uniform Statewide Building Code effective March 1, 2011 and Ordinance O2011-05 adopted August 9, 2011

### **Term:**

Four year terms except for the first three initial appointees' terms shall expire on June 30, 2012. The remaining two appointees' terms shall expire June 30, 2014. Members may be re-appointed without limitation. A member appointed to fill a vacancy shall serve the unexpired term of the member being replaced. At the request of the Board of Supervisors, a serving member may sit beyond the expiration of his term until such time as his successor may be appointed; however, the successor's term shall not be extended by such delay.

### **Composition:**

Members of the LBBCA shall be selected by the Board of Supervisors on the basis of their ability to render fair and competent decisions regarding application of the USBC and shall to the extent possible, represent different occupational or professional fields relating to the construction industry. At least one member should be an experienced builder; at least one member should be a licensed architect or professional engineer, and at least one member should be an experienced property manager. Employees and officials of the locality shall not serve as members of the LBBCA.

### **Summary of Duties:**

To rule on disagreements between the local enforcers of the Virginia Statewide Fire Prevention Code ("the SFPC") or the Virginia Uniform Statewide Building Code ("the USBC") and those persons being regulated under the codes. The power of the local board of appeals is to, when presented with an appeal, rule on the application of the SFPC or USBC by the enforcing agency or to rule on the enforcing agency's denial of a modification request. In exercising these powers, the local board of appeals may reverse or affirm, wholly or partly, or modify any decision under review as well as to determine whether an appeal is properly before them

### **Meetings:**

The LBBCA shall meet at least once annually to assure a duly constituted board, appoint officers as necessary, and receive such training on the USBC as may be appropriate or necessary from staff of the locality. Members are compensated \$75 per meeting.

NELSON COUNTY ECONOMIC DEVELOPMENT AUTHORITY

NAME, ADDRESS & PHONE

TERM

Larry Saunders  
1610 Wilson Hill Road  
Arrington, VA 22922  
434-981-1235 (C)  
[Larrya5819@aol.com](mailto:Larrya5819@aol.com)

\*Resigned

July 1, 2023 -June 30, 2027  
(First appointed 3-14-23)

John Bruguiera  
1339 Stoney Creek West  
Nellysford VA 22958  
434-277-5516 (W)  
540-456-6778 (H)  
[John@DickieBros.com](mailto:John@DickieBros.com)

July 1, 2023 -June 30, 2027

R. Carlton Ballowe  
1 Mosby Lane  
Faber, VA 22938  
434-263-6285 (H)  
434-996-7796 (W)  
[catbalu1@aol.com](mailto:catbalu1@aol.com)

July 1, 2024 –June 30, 2028  
(First Appointed 3-12-13)

Deborah L. Brown  
23 Windy Acres Drive  
Afton, VA 22920  
434-981-2832 (C)  
[dbrown@chaneyenterprises.com](mailto:dbrown@chaneyenterprises.com)

July 1, 2024 –June 30, 2028  
(First Appointed 4-10-18)

Margaret Clair  
560 Gullysville Lane  
Faber, VA 22938  
(H) 434-996-3425  
(W) 434-263-8074  
[margaretclair@nccdf.org](mailto:margaretclair@nccdf.org)

July 1, 2025 – June 30, 2029  
(Unexpired term, appointed 7-8-25)

Jeri M. Lloyd  
9322 Rockfish Valley Hwy.  
Afton, VA 22920  
434-996-2126  
[jeri@ntelos.net](mailto:jeri@ntelos.net)

July 1, 2022 – June 30, 2026  
(Unexpired term, appointed 5-14-24)

J. Alphonso Taylor  
288 Village Rd.  
Shipman, VA 22971  
434-263-5894 (H)  
434-263-6195 (W)  
[alphonsotaylor04@gmail.com](mailto:alphonsotaylor04@gmail.com)

July 1, 2022 – June 30, 2026

Authority:                    **Established pursuant to the Code of Virginia §15.2-4903 et seq.**

Membership:                Consists of seven (7) County Resident members

Term:                         4 years, July – June (Staggered) with **no term limits.**

Summary of Duties:        To administer the provisions of Virginia State Code §15.2-4905

Meetings:                    Meets biannually on the 1<sup>st</sup> Thursday of each month. Members are compensated \$75 per meeting plus mileage.

JEFFERSON AREA BOARD FOR AGING BOARD OF DIRECTORS

2 Members

Term Expiration

Ernie Q. Reed  
971 Rainbow Ridge Rd.  
Faber, VA 22938  
H: (434) 971-1647  
C: (434) 249-8330  
[ereed@nelsoncounty.org](mailto:ereed@nelsoncounty.org)  
[lec@wildvirginia.org](mailto:lec@wildvirginia.org)

July 15, 2026

Dana E. Quillen  
21 Aistrop Ln.  
Faber, VA 22938  
H (540) 241-5054  
[Painterdana21@gmail.com](mailto:Painterdana21@gmail.com)

July 15, 2027

Term(s) of Office: 2 years: July 16<sup>th</sup> – July 15<sup>th</sup>

**Meeting:** Fourth Monday of every other month at noon

**Place:** Varies

**Membership:** 4 members appointed by Council, 4 by Albemarle County, 2 each by Fluvanna, Nelson, Greene & Louisa Counties.

**Purpose:** The JABA Board is responsible for developing a comprehensive and coordinated system for services for all persons 60 and over. JABA acts as an advocate for seniors' interests and as a resource for agencies, organizations and individuals. JABA provides information referral/tracking service and transportation to improve links between older persons and existing services.

**Contact:** Jefferson Area Board for Aging  
674 Hillsdale Drive, Suite 9  
Charlottesville, VA 22901  
Email: [info@jabacares.org](mailto:info@jabacares.org)  
Phone: (434) 817-5222  
Fax: (434) 817-5230

Mrs. Shannon Powell, Chair  
West District

Mr. Joe Richardson, Trustee  
North District

Dr. Stacy Rush, Trustee  
Central District



Mr. Ceaser Perkins, Vice Chair  
South District

Mr. Joe Kennedy, Trustee  
East District

Dr. Amanda C. Hester  
Division Superintendent

**Nelson County Public Schools**

May 7, 2026

Nelson County Board of Supervisors  
Att: County Administrator  
84 Courthouse Square  
Lovingson, VA 22949

Dear Board Members,

On behalf of the Nelson County School Board, please accept this correspondence as a formal request to the Board of Supervisors to appropriate, in FY 2026–2027, the funds returned to the County from FY 2025–2026, as identified in the County audit conducted by Robinson, Farmer & Cox Associates. The audit confirmed a returned amount of \$984,683. While this amount is not sufficient to fully replace the HVAC system at Rockfish River Elementary School, it would enable the School Division to begin this critical project. The existing equipment, original to the building’s 1999 construction, has reached the end of its useful life. In particular, the RTU-2 unit is in critical condition, and our vendor has recommended immediate replacement due to the high likelihood of failure. The cost to replace this unit alone is approximately \$500,000.

Respectfully,

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

Dr. Amanda Hester, Division Superintendent

General Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
 For the Year Ended June 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
General property taxes	\$ 26,697,219	\$ 26,697,219	\$ 27,100,048	\$ 402,829
Other local taxes	7,912,696	7,912,696	8,216,685	303,989
Permits, privilege fees, and regulatory licenses	432,779	519,542	543,073	23,531
Fines and forfeitures	241,150	282,863	355,592	72,729
Revenue from the use of money and property	1,350,010	1,350,010	1,137,041	(212,969)
Charges for services	292,432	292,432	302,420	9,988
Miscellaneous	117,011	503,169	474,689	(28,480)
Recovered costs	917,200	1,072,163	1,413,399	341,236
Intergovernmental:				
Commonwealth	6,645,804	7,597,722	7,156,267	(441,455)
Federal	1,346,459	1,578,250	1,314,283	(263,967)
Total revenues	\$ 45,952,760	\$ 47,806,066	\$ 48,013,497	\$ 207,431
<b>EXPENDITURES</b>				
Current:				
General government administration	\$ 2,529,935	\$ 3,161,165	\$ 2,896,799	\$ 264,366
Judicial administration	1,470,753	1,617,342	1,464,791	152,551
Public safety	9,197,848	9,865,293	9,389,018	476,275
Public works	2,743,971	2,771,591	2,564,295	207,296
Health and welfare	4,938,514	5,591,509	5,490,320	101,189
Education	19,156,889	19,545,402	18,560,719	984,683
Parks, recreation, and cultural	752,248	864,569	764,709	99,860
Community development	1,025,186	1,178,666	997,187	181,479
Nondepartmental	1,914,022	1,283,703	127,831	1,155,872
Capital projects	2,025,537	2,484,683	1,417,892	1,066,791
Debt service:				
Interest and other fiscal charges	-	-	6,846	(6,846)
Total expenditures	\$ 45,754,903	\$ 48,363,923	\$ 43,680,407	\$ 4,683,516
Excess (deficiency) of revenues over (under) expenditures	\$ 197,857	\$ (557,857)	\$ 4,333,090	\$ 4,890,947
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	(3,675,284)	(3,702,406)	(3,675,284)	27,122
Issuance of leases and SBITAs	-	-	54,018	54,018
Total other financing sources (uses)	\$ (3,675,284)	\$ (3,702,406)	\$ (3,621,266)	\$ 81,140
Net change in fund balances	\$ (3,477,427)	\$ (4,260,263)	\$ 711,824	\$ 4,972,087
Fund balance at July 1, as previously reported	3,477,427	4,260,263	31,620,320	27,360,057
Fund balances - end of year	\$ -	\$ -	\$ 32,332,144	\$ 32,332,144

1. Motion to Convene in Closed Session

FORM MOTION FOR CONVENING CLOSED MEETING

**“I move that the Nelson County Board of Supervisors convene in closed session to discuss the following as permitted by Virginia Code Sections 2.2-3711-**

**(A)(3) - "Discussion or consideration of the acquisition of real property for a public purpose, or of the disposition of publicly held real property, where discussion in an open meeting would adversely affect the bargaining position or negotiating strategy of the public body;"**

**(A)(6) - "Discussion or consideration of the investment of public funds where competition or bargaining is involved, where, if made public initially, the financial interest of the governmental unit would be adversely affected;"**

**(A)(7) - “Consultation with legal counsel and briefings by staff members pertaining to actual litigation, where such consultation or briefing in open meeting would adversely affect the negotiating or litigating posture of the public body” – Litigation pertaining to the Region 2000 Services Authority;"**

**(A)(8) - "Consultation with legal counsel employed or retained by a public body regarding specific legal matters requiring the provision of legal advice by such counsel. Nothing in this subdivision shall be construed to permit the closure of a meeting merely because an attorney representing the public body is in attendance or is consulted on a matter."**

2. Conduct Closed Session

3. Motion to Reconvene in Public Session

4. Motion to Certify Closed Session

**CERTIFICATION MOTION AFTER RECONVENING IN PUBLIC SESSION:**

**(Requires recorded roll call vote)**

**“I move, pursuant to the requirements of Chapter 37, Virginia Freedom of Information Act and Section 2.2-3712 of the Code of Virginia, that the Nelson County Board of Supervisors certify that to the best of each member’s knowledge (i) only public business matters lawfully exempted from open meeting requirements under this chapter and (ii) only such public business matters as were identified in the motion by which the closed meeting was convened were heard, discussed or considered in the meeting by the public body.”**



BOARD OF SUPERVISORS

ERNIE Q. REED  
Central District

JESSE N. RUTHERFORD  
East District

J. DAVID PARR  
West District

DR. JESSICA LIGON  
South District

A. CAMERON LENAHAN  
North District

CANDICE W. MCGARRY  
County Administrator

AMANDA B. SPIVEY  
Administrative Assistant/  
Deputy Clerk

GRACE E. MAWYER  
Director of Finance and  
Human Resources

**RESOLUTION R2026-40  
NELSON COUNTY BOARD OF SUPERVISORS  
APPROVAL OF FY27-FY32 SECONDARY SIX-YEAR ROAD PLAN  
AND FY26/27 CONSTRUCTION PRIORITY LIST**

**WHEREAS**, Sections 33.2-331 and 33.2-332 of the 1950 Code of Virginia, as amended, provides the opportunity for each county to work with the Virginia Department of Transportation in developing a Secondary Six-Year Road Plan, and

**WHEREAS**, this Board had previously agreed to assist in the preparation of this Plan, in accordance with the Virginia Department of Transportation policies and procedures, and participated in a public hearing on the proposed Plan (2026/27 through 2031/32) as well as the Construction Priority List (2026/27) on May 12, 2026 after duly advertised so that all citizens of the County had the opportunity to participate in said hearing and to make comments and recommendations concerning the proposed Plan and Priority List, and

**WHEREAS**, Staff of the Virginia Department of Transportation, appeared before the Board and recommended approval of the Six-Year Plan for Secondary Roads (2026/27 through 2031/32) and the Construction Priority List (2026/27) for Nelson County,

**NOW THEREFORE BE IT RESOLVED**, that said Board finds the Plan(s) to be in the best interests of the Secondary Road System in Nelson County and of the citizens residing on the Secondary System, and as such said Secondary Six-Year Plan (2026/27 through 2031/32) and Construction Priority List (2026/27) are hereby approved, as amended if applicable.

Approved: \_\_\_\_\_

Attest: \_\_\_\_\_, Clerk  
Nelson County Board of Supervisors

Secondary System  
 Nelson County  
 Construction Program  
 Estimated Allocations

Fund	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	Total
CTB Formula - Unpaved State	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TeleFee	\$34,848	\$34,848	\$34,848	\$34,848	\$34,848	\$34,848	\$209,088
District Grant - Unpaved	\$454,996	\$454,996	\$454,996	\$414,881	\$414,881	\$404,976	\$2,599,726
Total	\$489,844	\$489,844	\$489,844	\$449,729	\$449,729	\$439,824	\$2,808,814

Board Approval Date:

-----  
 Residency Administrator

-----  
 Date

-----  
 County Administrator

-----  
 Date

## SECONDARY SYSTEM CONSTRUCTION PROGRAM (in dollars)

District: Lynchburg

County: Nelson County

Board Approval Date:

2027-28 through 2031-32

Route PPMS ID Accomplishment Type of Funds Type of Project Priority #	Road Name Project # Description FROM TO Length	Estimated Cost     Ad Date	Traffic Count Scope of Work FHWA # Comments
0623 121342 State Forces/Hired Equipment  State forces/Hired equip CN Only 0002.01	DAVIS CREEK ROAD 0623062854 RTE 623 - RURAL RUSTIC (SURFACE TREAT NON-HARDSURFACE) DEAD END RTE 625 1.7	<i>PE</i> \$0 <i>RW</i> \$0 <i>CN</i> \$399,168 <i>Total</i> \$399,168	Resurfacing 17005
0646 125857 State Forces/Hired Equipment  State forces/Hired equip CN Only 0002.02	HUNTING LODGE RD 0646062860 RTE 646 - RURAL RUSTIC (SURFACE TREAT NON-HARDSURFACE) RTE 604 RTE 645 2.0	<i>PE</i> \$0 <i>RW</i> \$0 <i>CN</i> \$536,528 <i>Total</i> \$536,528	Resurfacing 17005
0674 125858 State Forces/Hired Equipment  State forces/Hired equip CN Only 0002.03	JENNYS CREEK RD 0674062766 RTE 674 - RURAL RUSTIC (SURFACE TREAT NON-HARDSURFACE) RTE 56 0.60 MILES SOUTH OF RTE 151 1.2	<i>PE</i> \$0 <i>RW</i> \$0 <i>CN</i> \$250,000 <i>Total</i> \$250,000	Resurfacing 17005
0640 125863 State Forces/Hired Equipment  State forces/Hired equip CN Only 0002.04	WHEELERS COVE RD 0640062865 RTE 640 - RURAL RUSTIC (SURFACE TREAT NON-HARDSURFACE) 1.50 MILES SOUTH OF RTE 620 RTE 620 1.5	<i>PE</i> \$0 <i>RW</i> \$0 <i>CN</i> \$300,000 <i>Total</i> \$300,000	Resurfacing 17005
0667 125860 State Forces/Hired Equipment  State forces/Hired equip CN Only 0002.05	FORK MOUNTAIN RD 0667062862 RTE 667 - RURAL RUSTIC (SURFACE TREAT NON-HARDSURFACE) 1.29 MILES NORTH OF RTE 56 2.29 MILES NORTH OF RTE 56 1.0	<i>PE</i> \$0 <i>RW</i> \$0 <i>CN</i> \$225,000 <i>Total</i> \$225,000	Resurfacing 17005

**SECONDARY SYSTEM CONSTRUCTION PROGRAM (in dollars)**

0613 125862 State Forces/Hired Equipment 0002.06	BERRY HILL RD 0613062864 RTE 613 - RURAL RUSTIC (SURFACE TREAT NON-HARDSURFACE) 1.10 MILES SOUTH OF RTE 788 RTE 788 1.0	PE RW CN Total	\$0 \$0 \$200,000 \$200,000	Resurfacing 17005
0606 125859 State Forces/Hired Equipment 0002.07	BUFFALO STATION RD 0606062861 RTE 606 - RURAL RUSTIC (SURFACE TREAT NON-HARDSURFACE) RTE 626 1.4 MILES EAST OF RTE 626 1.4	PE RW CN Total	\$0 \$0 \$260,000 \$260,000	Resurfacing 17005
0764 125864 State Forces/Hired Equipment 0002.08	WALK AROUND LN 0764062866 RTE 764 - RURAL RUSTIC (SURFACE TREAT NON-HARDSURFACE) RTE 628 DEAD END 0.6	PE RW CN Total	\$0 \$0 \$150,000 \$150,000	Resurfacing 17005
0648 125866 State Forces/Hired Equipment 0002.09	EAGLE MOUNTAIN DRIVE 0648062868 RTE 648 - RURAL RUSTIC (SURFACE TREAT NON-HARDSURFACE) RTE 703 RTE 56 0.5	PE RW CN Total	\$0 \$0 \$150,000 \$150,000	Resurfacing 17005
0721 125865 State Forces/Hired Equipment 0002.10	GREEN FIELD DR 0721062867 RTE 721 - RURAL RUSTIC (SURFACE TREAT NON-HARDSURFACE) 0.70 MILES NORTH OF RTE 626 2.8 MILES NORTH OF RTE 626 2.1	PE RW CN Total	\$0 \$0 \$450,000 \$450,000	Resurfacing 17005
0629 125861 State Forces/Hired Equipment 0002.11	GULLEYSVILLE LN 0629062863 RTE 629 - RURAL RUSTIC (SURFACE TREAT NON-HARDSURFACE) DEAD END RTE 634 1.3	PE RW CN Total	\$0 \$0 \$200,000 \$200,000	Restoration And Rehabilitation 17006
0649 127713 State Forces/Hired Equipment 0002.12	LONESOME PINE ROAD 0649062871 RTE 649 - RURAL RUSTIC (SURFACE TREAT NON-HARDSURFACE) ROUTE 771 ROUTE 694 0.7	PE RW CN Total	\$0 \$0 \$150,000 \$150,000	Resurfacing 17005

**SECONDARY SYSTEM CONSTRUCTION PROGRAM (in dollars)**

9999		<i>PE</i>	\$50,000
122046	9999062847	<i>RW</i>	\$50,000
Not Applicable	NELSON COUNTYWIDE - TRANSPORTATION SERVICES	<i>CN</i>	\$159,116
		<i>Total</i>	<b>\$259,116</b>
0006.01			
9999		<i>PE</i>	\$0
-18804	9999062810	<i>RW</i>	\$0
Not Applicable	NELSON COUNTY UNPAVED ROAD FUNDING	<i>CN</i>	\$0
		<i>Total</i>	<b>\$0</b>
0006.02			

Nelson County  
Rural Rustic Priority List - FY 27/32

PRIORITY	ROUTE	NAME	FROM	TO	LENGTH	TC - VPD	COST	NOTES
1	780	Toms Lane	RTE 674 Cow Hollow	Dead End	0.40	60	\$ 120,000.00	
2	634	Spring Valley Rd	RTE 616 Hickory Creek Rd	Dead End	1.00	180	\$ 300,000.00	
3	647	Findlay Gap	RTE 722 Keys Church Rd	1.20 Mi East	1.20	220	\$ 360,000.00	
4	681	Pigeon Hill Rd	RTE 680 Cub Creek Rd	RTE 769	1.56	80	\$ 468,000.00	
5	662	South Powell Island	0.68 Mi North RTE 739	1.45 Mi N 739	1.45	60	\$ 435,000.00	
	651	Fortunes Cove Rd	.50 Mi North RTE 717	Dead End	0.80	60	\$ 240,000.00	
	632	Mill Pond Road	RTE 639 Laurel Rd	RTE 601	1.35	80	\$ 405,000.00	
	695	Blue Rock Lane	RTE 151 Patrick Henry Hwy	Dead End	0.22	60	\$ 70,000.00	

Total      \$    2,398,000.00

Estimates based on  
\$300,000 per mile

**PUBLIC HEARING NOTICE**  
**NELSON COUNTY BOARD OF SUPERVISORS & VDOT**  
**2027-2032 SECONDARY SIX-YEAR ROAD PLAN**  
**AND CONSTRUCTION PRIORITY LIST**  
**FOR NELSON COUNTY**

The Virginia Department of Transportation (VDOT) and the Board of Supervisors of Nelson County, in accordance with Sections 33.2-331 and 33.2-332 of the Code of Virginia, will conduct a joint public hearing in the General District Courtroom of the Nelson County Courthouse, 84 Courthouse Square, Lovingston, Virginia at **7:00 pm on Tuesday, May 12, 2026**.

The purpose of this public hearing is to receive public comment on the proposed Secondary Six-Year Plan for Fiscal Years 2027 through 2032 in Nelson County and on the proposed Secondary Road System Improvement Priority List for Fiscal Year 2027.

All projects in the Secondary Six-Year Plan that are eligible for federal funds will be included in the Statewide Transportation Improvement Program (STIP), which documents how Virginia will obligate federal transportation funds.

Copies of the proposed Plan and Budget and the Secondary Unpaved Road Priority List may be reviewed at the Nelson County Administrator's Office located at 84 Courthouse Square, Lovingston, VA 22949, and at the Appomattox VDOT Residency Office located at 331 Ferguson St. Appomattox, VA 24522.

Persons requiring special assistance to attend or participate in this hearing should contact the Nelson County Administrator's Office at (434) 263-7000.

By Authority of Nelson County Board of Supervisors and the Virginia Dept. of Transportation



BOARD OF  
SUPERVISORS

ERNIE Q. REED  
Central District

JESSE N. RUTHERFORD  
East District

J. DAVID PARR  
West District

DR. JESSICA LIGON  
South District

A. CAMERON LENAHAN  
North District

CANDICE W. MCGARRY  
County Administrator

AMANDA B. SPIVEY  
Administrative Assistant/  
Deputy Clerk

GRACE E. MAWYER  
Director of Finance and  
Human Resources

**RESOLUTION R2026-33  
NELSON COUNTY BOARD OF SUPERVISORS  
AUTHORIZATION FOR PUBLIC HEARING  
FY27-32 SECONDARY SIX-YEAR ROAD PLAN  
AND CONSTRUCTION PRIORITY LIST**

**WHEREAS**, The Virginia Department of Transportation and the Board of Supervisors of Nelson County, in accordance with Sections 33.2-331 and 33.2-332 of the Code of Virginia, are required to conduct a public hearing to receive public comment on the proposed Secondary Six-Year Plan for Fiscal Years 2027 through 2032 in Nelson County and on the Secondary System Construction Budget for Fiscal Year 2027,

**NOW THEREFORE BE IT RESOLVED**, that a public hearing will be held for this purpose in the General District Courtroom of the Nelson County Courthouse, 84 Courthouse Square, Lovingston, Virginia at 7:00 pm on Tuesday, May 12, 2026.

Approved: April 14, 2026

Attest: , Clerk  
Nelson County Board of Supervisors



Code of Virginia

Title 33.2. Highways and Other Surface Transportation Systems

Subtitle II. Modes of Transportation: Highways, Bridges, Ferries, Rail, and Public Transportation

Chapter 3. Highway Systems

Article 3. Secondary State Highway System

## **§ 33.2-331. Annual meeting with county officers; six-year plan for secondary state highways; certain reimbursements required**

For purposes of this section, "cancellation" means complete elimination of a highway construction or improvement project from the six-year plan.

The governing body of each county in the secondary state highway system may, jointly with the representatives of the Department as designated by the Commissioner of Highways, prepare a six-year plan for the improvements to the secondary state highway system in that county. Each such six-year plan shall be based upon the best estimate of funds to be available to the county for expenditure in the six-year period on the secondary state highway system. Each such plan shall list the proposed improvements, together with an estimated cost of each project so listed. Following the preparation of the plan in any year in which a proposed new funding allocation is greater than \$100,000, the board of supervisors or other local governing body shall conduct a public hearing after publishing notice twice in a newspaper published in or having general circulation in the county, with the first publication appearing no more than 28 days before and the second publication appearing no less than seven days before the hearing, and posting notice of the proposed hearing at the front door of the courthouse of such county 10 days before the meeting. At the public hearings, which shall be conducted jointly by the board of supervisors and the representative of the Department, the entire six-year plan shall be discussed with the citizens of the county and their views considered. Following the discussion, the local governing body, together with the representative of the Department, shall finalize and officially adopt the six-year plan, which shall then be considered the official plan of the county.

At least once in each calendar year in which a proposed new funding allocation is greater than \$100,000, representatives of the Department in charge of the secondary state highway system in each county, or some representative of the Department designated by the Commissioner of Highways, shall meet with the governing body of each county in a regular or special meeting of the local governing body for the purpose of preparing a budget for the expenditure of improvement funds for the next fiscal year. The representative of the Department shall furnish the local governing body with an updated estimate of funds, and the board and the representative of the Department shall jointly prepare the list of projects to be carried out in that fiscal year taken from the six-year plan by order of priority and following generally the policies of the Board in regard to the statewide improvements to the secondary state highway system. In any year in which a proposed new funding allocation is greater than \$100,000, such list of priorities shall then be presented at a public hearing duly advertised in accordance with the procedure outlined in this section, and comments of citizens shall be obtained and considered. Following this public hearing, the board, with the concurrence of the representative of the Department, shall adopt, as official, a priority program for the ensuing year, and the Department shall include such listed projects in its secondary highways budget for the county for that year.

At least once every two years following the adoption of the original six-year plan, the governing body of each county, together with the representative of the Department, may update the six-

year plan of the county by adding to it and extending it as necessary so as to maintain it as a plan encompassing six years. Whenever additional funds for secondary highway purposes become available, the local governing body may request a revision in its six-year plan in order that such plan be amended to provide for the expenditure of the additional funds. Such additions and extensions to each six-year plan shall be prepared in the same manner and following the same procedures as outlined herein for its initial preparation. Where the local governing body and the representative of the Department fail to agree upon a priority program, the local governing body may appeal to the Commissioner of Highways. The Commissioner of Highways shall consider all proposed priorities and render a decision establishing a priority program based upon a consideration by the Commissioner of Highways of the welfare and safety of county citizens. Such decision shall be binding.

Nothing in this section shall preclude a local governing body, with the concurrence of the representative of the Department, from combining the public hearing that may be required pursuant to this section for revision of a six-year plan with the public hearing that may be required pursuant to this section for review of the list of priorities, provided that notice of such combined hearing is published in accordance with procedures provided in this section.

All such six-year plans shall consider all existing highways in the secondary state highway system, including those in the towns located in the county that are maintained as a part of the secondary state highway system, and shall be made a public document.

If any county cancels any highway construction or improvement project included in its six-year plan after the location and design for the project has been approved, such county shall reimburse the Department the net amount of all funds expended by the Department for planning, engineering, right-of-way acquisition, demolition, relocation, and construction between the date on which project development was initiated and the date of cancellation. To the extent that funds from secondary highway allocations have been expended to pay for a highway construction or improvement project, all revenues generated from a reimbursement by the county shall be deposited into that same county's secondary highway allocation. The Commissioner of Highways may waive all or any portion of such reimbursement at his discretion.

The provisions of this section shall not apply in instances where less than 100 percent of the right-of-way is available for donation for unpaved highway improvements.

Code 1950; 1970, c. 322, § 33.1-70.01; 1977, c. 578; 1979, c. 64; 1981, c. 240; 1993, c. 802; 2001, cc. 105, 130; 2005, c. 645; 2011, cc. 434, 493; 2014, c. 805; 2015, c. 684; 2019, cc. 81, 400; 2023, cc. 506, 507; 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.

Code of Virginia

Title 33.2. Highways and Other Surface Transportation Systems

Subtitle II. Modes of Transportation: Highways, Bridges, Ferries, Rail, and Public Transportation

Chapter 3. Highway Systems

Article 3. Secondary State Highway System

## § 33.2-332. Requesting Department of Transportation to hard-surface secondary highways; paving of certain secondary highways within existing rights-of-way; designation as Rural Rustic Road

A. Whenever the governing body of any county, after consultation with personnel of the Department, adopts a resolution requesting the Department to hard-surface any secondary highway in such county that carries 50 or more vehicles per day with a hard surface of width and strength adequate for such traffic volume, the Department shall give consideration to such resolution in establishing priority in expending the funds allocated to such county. The Department shall consider the paving of highways with a right-of-way width of less than 40 feet under this subsection when land is, has been, or can be acquired by gift for the purpose of constructing a hard-surface highway.

B. Notwithstanding the provisions of subsection A, any unpaved secondary highway that carries at least 50 but no more than 750 vehicles per day may be paved or improved and paved within its existing right-of-way or within a wider right-of-way that is less than 40 feet wide if the following conditions are met:

1. The governing body of the county in which the highway is located has requested paving of such highway as part of the six-year plan for the county under § 33.2-331 and transmitted that request to the Commissioner of Highways; and
2. The Commissioner of Highways, after having considered only (i) the safety of such highway in its current condition and in its paved or improved condition, including the desirability of reduced speed limits and installation of other warning signs or devices; (ii) the views of the residents and owners of property adjacent to or served by such highway; (iii) the views of the local governing body making the request; (iv) the historical and aesthetic significance of such highway and its surroundings; (v) the availability of any additional land that has been or may be acquired by gift or other means for the purpose of paving such highway within its existing right-of-way or within a wider right-of-way that is less than 40 feet wide; and (vi) environmental considerations, shall grant or deny the request for the paving of such highway under this subsection.

C. Notwithstanding the provisions of subsections A and B, the governing body of any county, in consultation with the Department, may designate a highway or highway segment as a Rural Rustic Road, provided such highway or highway segment is located in a low-density development area and has an average daily traffic volume of no more than 1,500 vehicles per day. For a highway or highway segment so designated, improvements shall utilize a paved surface width based on reduced and flexible standards that leave trees, vegetation, side slopes, and open drainage abutting the highway undisturbed to the maximum extent possible without compromising public safety. Any highway designated as a Rural Rustic Road shall be subject to § 62.1-44.15:34. The Department, in consultation with the affected local governing body, shall first consider the paving of a highway or highway segment meeting the criteria for a Rural Rustic Road

in accordance with this subsection before making a decision to pave it to another standard as set forth in this section.

D. The Commonwealth and its agencies, instrumentalities, departments, officers, and employees acting within the scope of their duties and authority shall be immune for damages by reason of actions taken in conformity with the provisions of this section. Immunity for the local governing body of any political subdivision requesting paving under this section and the officers and employees of any such political subdivision shall be limited to that immunity provided pursuant to § 15.2-1405.

1973, c. 360, § 33.1-70.1; 1977, c. 578; 1985, c. 440; 1997, cc. 715, 729; 1999, cc. 306, 320; 2001, cc. 355, 366; 2002, c. 414; 2003, c. 599; 2006, c. 546; 2008, c. 195; 2011, c. 400; 2013, cc. 756, 793; 2014, c. 805.

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.

# Nelson County Budget Overview May 12, 2026 Public Hearing

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FISCAL YEAR 2026/2027  
JULY 1, 2026 - JUNE 30, 2027

## FY27 Budget

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The presented FY27 Budget is based upon budgetary information at the time of the Public Hearing advertisement.

State budgetary decisions are still pending which will affect the final General Fund budget and the School Division operating budget presented for the Board's approval. The School Division Budget presented is based upon the original Senate recommended budget proposal.

## Important Note

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The FY27 draft budget authorized for public hearing was based on a real property tax rate of \$0.57.

On April 27<sup>th</sup>, the Board of Supervisors voted to establish \$0.56 as the 2026 tax rate effective January 1, 2026. The preliminary budgetary impact of this is a reduction in estimated Real Property Tax revenue, Recurring Contingency Funds, and Year Ending Balance, which means an overall budgetary reduction from the public hearing draft budget.

The budgetary figures in this public hearing will be adjusted before final budget approval.

## Tax Year 2026 Tax Rates

All tax rates are levied per \$100 of assessed value

### Real Estate and Manufactured Housing (Mobile Home)

tax rate \$0.57

Personal Property tax rate \$2.79

Machinery & Tools tax rate \$1.25

Transient Occupancy tax rate 7%

4

**All tax rates shown except for the Transient Occupancy Tax are levied per \$100 of assessed value.**

**Real Estate and Manufactured Housing (Mobile Home) Tax rate is \$0.57 per \$100 assessed value** - 2026 was a reassessment year with values increasing 31.5%. The Board of Supervisors initially authorized a tax rate of \$0.57 per \$100 of value; a decrease from the former \$.65 per \$100 of value. On April 27<sup>th</sup>, the Board adopted a tax rate of \$0.56 per \$100 of value which is effective January 1, 2026. This is an effective tax increase of 11.14%; however, it is important to note that individual property taxes may increase at a percentage greater than or less than this percentage.

**Tangible Personal Property Tax rate is \$2.79** - per \$100 of assessed value; unchanged since 2022. Yields anticipated revenue of \$6,489,001 for FY27; an anticipated increase of 4.6% above the FY26 amended budget and an anticipated increase of 1.7% over the FY26 projected budget amount.

**Machinery & Tools tax rate is \$1.25** - per \$100 of assessed value; remains unchanged since 2022. Revenue yield is estimated at \$75,000, which is unchanged from what was budgeted in FY26.

**Transient Occupancy Tax rate is 7%** - this is unchanged from FY26. Revenue

yield is estimated at just over \$2.7 million for FY27; an anticipated increase of 5.2% above the FY26 amended budget. While evidence suggests a decline in short-term rental bookings, collected TOT revenues continue to be strong, however, these fluctuate depending on economic conditions throughout the year and will be monitored.

# Budget Funds

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- General Operating Fund
- School Operating, Capital, Textbook & Cafeteria Funds
- Debt Service Fund
- Capital Fund
- Piney River Water & Sewer Enterprise Fund
- Broadband Enterprise Fund
- VPA Fund

5

The County's fund accounting system tracks budgetary and financial activity. The Board is considering proposed budgets for each of the funds listed. The General Fund often supports other funds as is the case with the School Fund and the Debt Service Fund. A brief overview of the 2 largest funds, the General fund and the School Fund, will follow later in the presentation.

The Capital Fund is reserved for capital projects. Funding for Construction expenses of two (2) such projects is included in the FY27 Capital Fund budget: the first is the Department of Social Services Building Project funded at \$5,014,141. This amount is for the remaining project costs, primarily construction. The second project is the NCHS Renovation Project funded at the remaining balance of \$8,909,269.

The remaining funds are generally project oriented or related to an enterprise operation such as the Piney River Water & Sewer and Broadband operations.

**FY26-27 GENERAL FUND BUDGET  
COMPARED TO FY25-26  
AMENDED BUDGET**

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(AS OF FEBRUARY 2026)

<b>FY25-26</b>	<b>\$52,434,146</b>
<b>FY26-27</b>	<b><u>\$56,454,296</u></b>
<b>Increase</b>	<b>\$ 4,020,150</b>
<b>Percentage Change</b>	<b>+ 7.67%</b>

6

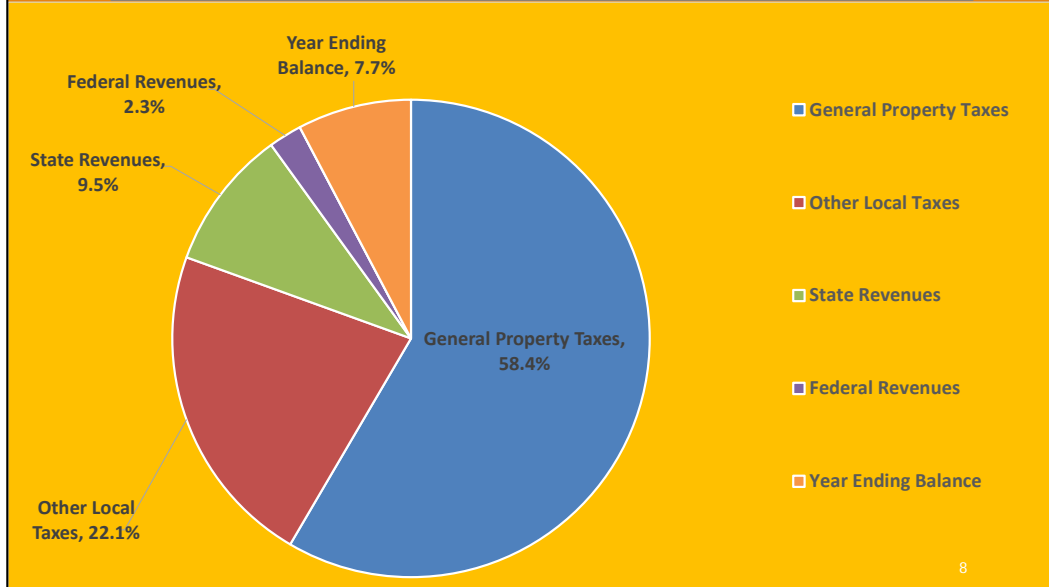
Compared to the current year budget as amended (through February 2026), the proposed General Fund budget reflects an increase of \$4,020,150, or 7.67%. The budgeted revenues and expenditures are balanced at \$56,454,296.

# FY27 Proposed Revenues

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\$56,454,296

# FY27 Proposed Revenues By Major Category



- Local Revenue consisting of General Property taxes and other Local Taxes make up 80.5% of the overall budgeted revenue.

- Total Anticipated Local Revenues are \$45,458,288

- State Revenues account for 9.5% at \$5,373,117

- Federal Revenues account for 2.3% at \$1,272,003

- Year Ending Balance of \$4,350,888 in FY26 makes up 7.7% of total revenues for FY27. It includes FY26 carryover funds of \$3,472,155 consisting of projected FY26 expenditures being \$995,605 less than budgeted and projected FY26 revenues being \$2,476,547 greater than budgeted. Within that projected revenue amount, \$1,990,021 is attributed to incorporation of 16% of the increase in 2026 reassessment revenue. The adopted Real Property Tax Rate of \$0.56 will affect the Year Ending Balance amount that is ultimately included in the FY27 adopted budget.

## Local Revenue

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FY26 Budget	\$41,064,754
FY27 Estimates	<u>\$45,458,289</u>
Overall Increase	\$ 4,393,535
Percentage Change	+ <b>10.70%</b>

9

**FY27 local revenue** makes up about **80.5% of the total General Fund budget of \$56,454,296** at just over **\$45.4** million dollars. This is a 10.7% increase over FY26 local revenue of \$41,064,754 representing a total increase of \$4,393,535 in additional FY27 revenue.

**General Property Taxes: + \$3,997,160**

- Real Estate Taxes: + \$3,521,977
- Public Service Taxes: + \$187,585
- Personal Property Taxes: + \$287,598
- Machinery & Tools: + \$0

**Other Local Revenue: + \$396,375**

- Local Sales & Taxes: + \$184,487
- Recordation Taxes: + \$15,000
- Transient Lodging Tax: + \$135,620
- Meals Tax: + \$28,762
- EMS Revenue Recovery: + \$161,098
- Court Fines & Forfeitures: (\$70,464)
- Interest on Investments: + \$176,000
- Expenditure Refunds: (\$57,701)
- Miscellaneous (Net): (\$15,329)

10

**General property taxes** of \$32,993,537 accounts for **72.6% of all local revenue**. This figure is based upon the proposed \$0.57 Real Property tax rate used in drafting the budget for public hearing. Of these local revenues, real estate tax, public service tax, personal property tax, and mobile home tax are each anticipated to increase in FY27. The result for this category is \$3,997,160 overall more revenue in FY27. The majority of this amount is slated to be allocated to School Division operational funding.

- Real Estate tax is anticipated to increase by \$3,521,977 in FY27 due to retention of 16% of 2026 reassessment growth in values and slight natural growth estimated in 2027.

**Other Local Revenue:**

Most other local revenue categories anticipate increases, or at a minimum, level funding. Local sales & use taxes are expected to increase by \$184,487 and Recordation Taxes are projected to increase by \$15,000. Meals tax is expected to increase by \$28,762 or 1.8% while lodging tax is anticipated to generate an increased 5.2% in revenue for FY27 projecting a \$135,620 overall increase due in part to higher than budgeted FY26 projections. An increase of 19.1% or \$161,098 in EMS Revenue Recovery fees for ambulance transports is anticipated in FY26 as compared to the FY26 budget; this is expected to remain at the same level of \$1,005,098 in FY27. New ambulance transport billing rates became effective in January 2025 and this revenue helps to offset costs associated with having two 24/7 career EMS service crews who work in conjunction with volunteer services. A decrease of 21.1% or \$70,464 in Court Fines & Forfeitures is estimated in FY27 due to an overestimation of these revenues in FY26. For FY27, a slight increase of 5.6% or \$14,000 from the FY26 projections of Court fines from traffic enforcement has been budgeted at \$264,000. A conservative estimate of Interest Earnings

of \$1,276,000 reflects an expected increase in invested fund balance due to the incorporation of a 16% increase in real estate taxes from the reassessment expected in FY27 as compared to FY26 budgeted, and a 7% increase or \$88,000 from the FY26 projected collection. Interest rates are uncertain over the next year, and declines may offset the increase to the General Fund balance expected during the upcoming fiscal year.

## State Revenue

FY26 Budget	\$5,229,577
FY27 Estimates	<u>\$5,373,117</u>
Overall Increase	\$ 143,540
Percentage Change	<b>+ 2.74%</b>

11

**Estimated State revenue** is currently **9.5% of the total General Fund budget in FY27.**

The General Assembly is still completing their work on the State budget which affects revenues the County receives from the State; the proposed budget contains best estimates and may be adjusted once the State finishes its work. FY27 State revenues are shown to be higher by 2.74%, or \$143,540 from the FY26 amended budget and 1.35% or \$71,484 higher than the FY26 end of year projections. This is typical as many state grants that are received in one fiscal year are received or not received in the following fiscal year or are not budgeted until they are awarded or received during the fiscal year. State Grant funds that will be appropriated as they are received in FY27 include Asset Forfeiture proceeds, Four for Life Grant funds, Fire Program Funds, and various other grants.

The budget includes State reimbursements of shared local expenses for constitutional offices reflecting the state's share of a 2% salary increase and \$1,500 bonus for full-time employees of State supported local offices effective July 1, 2026, which means an approximate equivalent increase in salary and benefits reimbursements from the State Compensation Board is expected for their proportionate share of covered positions.

## Federal Revenue

FY26 Budget	\$ 1,405,103
FY27 Estimates	<u>\$ 1,272,003</u>
Overall Decrease	(\$ 133,100)
Percentage Change	- <b>9.47%</b>

12

Federal revenue makes up 2.3% of the total FY27 General Fund budget. Generally, federal sources include social services funding, Children's Services Act (CSA) funding, the payment in lieu of taxes relative to national forestland located in Nelson (from the U.S. Bureau of Land Management) and various federal grants. Many federal grants that are received in one fiscal year are received or not received in the following fiscal year or are not budgeted until they are awarded or received during the fiscal year.

The decrease reflected here is primarily due to a -5% reduction in federal reimbursement for Department of Social Services costs due to slightly less estimated overall expenditures in FY27 as provided by DSS. A slight increase of 0.14% or \$1,473 is estimated in FY27 as compared FY26 projected reimbursements. The non-local portion of their budget is funded by 60% Federal funds.

## All Sources of FY27 Revenue

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Local	\$45,458,288
State	\$ 5,373,117
Federal	\$ 1,272,003
Year Ending Balance	<u>\$ 4,350,888</u>
<b>Total</b>	<b>\$56,454,296</b>

13

Local, state, and federal revenues, and non-revenue sources together with prior year ending balance make up all projected revenue supporting the FY27 proposed General Fund expenditures.

# FY27 Proposed Expenditures

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\$56,454,296

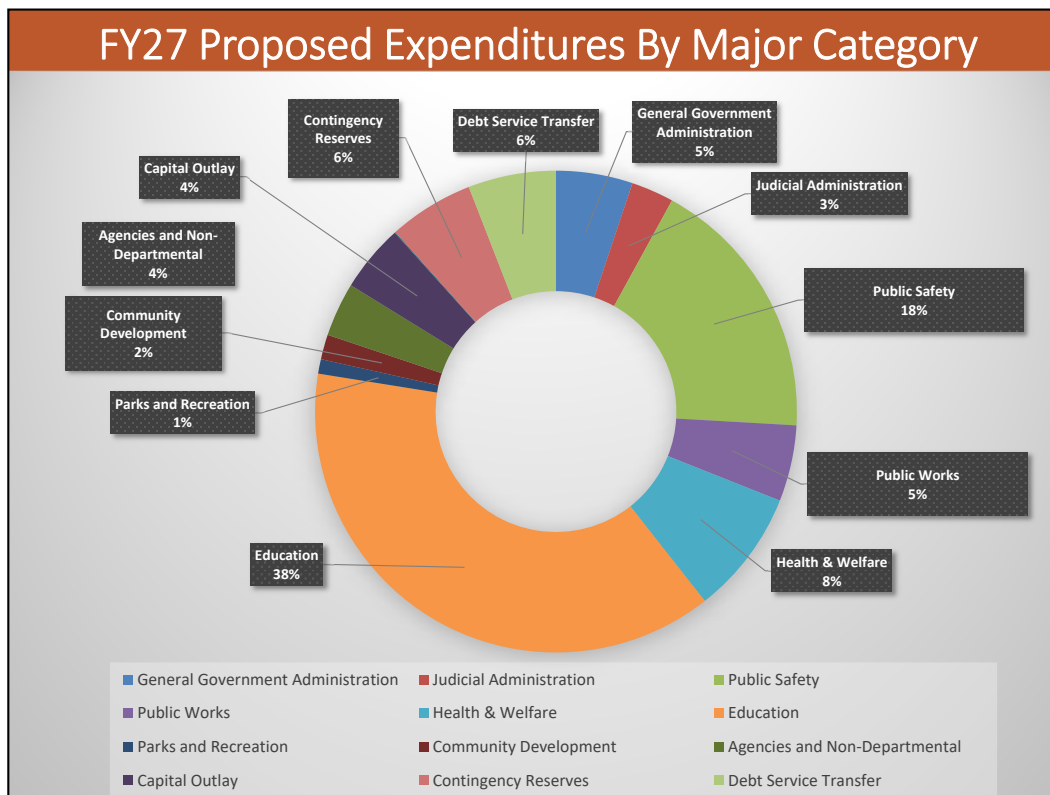
## FY26-27 GENERAL FUND BUDGET COMPARED TO FY25-26 AS OF February 2026

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FY25-26	\$52,434,143
FY26-27	<u>\$56,454,296</u>
Increase	\$ 4,020,153
Percentage Change	<b>+ 7.67%</b>

15

**Compared to the current year budget as amended (through Feb. 2026), the proposed General Fund budget reflects an increase of \$4,020,153 or +7.67%. This change is primarily due to the FY27 increase in the transfer to Schools and retention of funds in contingencies in planning for future reductions in State funding for the Schools. Additionally, the change is due to overall inflationary increases including salary and benefit costs and capital outlay expenditures, some of which are expected to be offset by grant funds.**



Total FY27 General Fund Expenditures equal revenues at \$56,454,296. In looking at how revenue dollars are spent, this graph shows major categories of expenditures as a percentage of the total budget.

The largest category of expenditures shown is Education at 38% representing \$21,520,918 (including \$2,004 for PVCC and \$600,000 as a transfer to School Capital for the purchase of four buses). In addition to the \$21,518,914 allocated to NCPS funding in FY27, the County will contribute debt service payments for schools in FY27 in the amount of \$1,852,617 for a total of \$23,371,531. This total has been increased from the FY26 total due to the first full year of interest payments on the VPSA bond for the NCHS renovation project.

The FY27 County support for NCPS includes funding for four (4) School Resource Officers from the General Fund budget. This cost is included in the Public Safety category at approximately \$321,848, of which the County has applied to receive partial state grant revenue funding in FY27 at \$23,345. The balance of \$298,503 for SRO salaries and benefits is fully County funded.

## FY27 Expenditures By Major Category (% of Total Budget)

School Division- Operations (38%)	\$21,518,914
Public Safety (18%)	\$ 10,111,548
Governmental Operations (16%)	\$ 8,894,871
Health and Welfare (8%)	\$ 4,727,555
Debt Service (6%)	\$ 3,325,284
Refunds & Unallocated Reserve (6%)	\$ 3,270,004
Capital Outlay (4%)	\$ 2,560,990
Agency & Non-Departmental (includes PVCC) (4%)	<u>\$ 2,045,130</u>
<b>Total</b>	<b>\$ 56,454,296</b>

17

- The largest expense within the General Fund is \$21.5M (38% of total budget) for the School Division.
- Next is Public Safety operations at just over \$10.1M or about 18% of total budget. This category includes the Sheriff's Office, Public Safety & Emergency Services (Dispatch), the EMS Council, E911 Program, Forest Fire Service, Paid EMS, the Regional Jail, Building Inspections, Animal Control, and the Medical Examiner.
- Third is Governmental Operations at just under \$8.9M or 16% of budget. Included are General Government and Judicial Administration, Public Works, Parks and Recreation, and Community Development.
- Next are Health and Welfare at 8% and the Debt Service transfer at 6% which helps cover debt service payments in FY27.
- Next are Refunds & Unallocated contingency reserve of roughly \$3.3M which make up 6% of the General Fund budget.
- Capital Outlay is budgeted at 4% or just over \$2.5M. Agency and Non-Departmental, at 4% includes the remainder of the FY25 COVID-19 American Rescue Plan Act funds of \$128,138, which are unrestricted and can be used for any purpose. Also included in Non-Departmental are the proposed employee salary and benefits increases associated with a 2% raise and 7% increase in Health Insurance premiums as well as employee bonuses. These costs will be allocated to departments during the fiscal year.

# Expenditure Highlights:

## Personnel:

- 2% Salary & Benefit Adjustment Included (FT and Regular PT employees)
- One-Time \$1,500 Bonus for all FT employees and \$500 bonus for PT employees (\$1,500 Bonus for State-Supported Local employees is pending approval by the Governor)
- 7% Increase in Health Insurance Premiums
- VRS Employer Rate Contribution Changes
  - Defined Benefit Retirement Contributions – Increase from 10.77% to 10.78%
  - Virginia Local Disability Program (VLDP) – Increase from .74% to .79%
  - Group Life Insurance Program – Decrease from 1.18% to 1.06%
- 5 Part-Time Positions Proposed and Funded for the New Parks and Recreation After School Program
- 4 Full-Time School Resource Officers (Includes 1 State SRO Grant Position)

18

- A 2% Cost of Living increase to salary and benefits for Full-Time and Regular Part-Time employees is included. A 2% Compensation Board salary increase for Constitutional Officers is included in the current biennial budget effective July 1, 2026.
- Additionally, a one-time \$1,500 bonus for all Full-Time employees and a \$500 bonus for all Regular Part-Time employees is included. The \$1,500 bonus for state-supported local employees is pending approval by the Governor.
- Health Insurance premiums for FY27 increased by 7%.
- Overall VRS employer contribution rate is increasing from 10.77% to 10.78%; short-term disability rates are increasing from 0.74% to 0.79%; and group life insurance rates are decreasing from 1.18% to 1.06%.
- 5 new part-time positions are proposed and funded for the new Parks and Recreation After School Program..
- The FY27 budget includes 4 School Resource Officers; one (1) is partially state grant funded (grant continuation is pending approval).

# Expenditure Highlights:

## Public Safety & Emergency Services:

- 16% total increase in Regional Jail Costs
- Emergency Services Vehicle – 80% of Tanker Cost for Piney River Volunteer Fire Dept. and Remount of Ambulance for NEMS
- Emergency Communications and 911 Center Upgrades (PSAP grant)
- Replacement of Sheriff's Office Mobile Data Computers
- Full Funding for Local EMS Council As Requested
- 4 Sheriff's vehicles and equipment

19

- Regional Jail cost increases of 16% are largely due to the debt service on the Albemarle-Charlottesville Regional Jail (ACRJ) jail renovation project; . The County's 5-year average census decreased from 16.32% in FY26 to 15.88% in FY27, causing just a 2% increase in operating costs. The 5-year average census determines the percentage share for each member jurisdiction.
- The budget includes operational funding to provide 80% of the cost of a Tanker truck for Piney River Fire Dept. and the remount of an ambulance on a new chassis for NEMS.
- Also included are emergency communications and 911 center upgrades expected to be covered through PSAP grant funding, replacement of sheriff's office mobile data computers, Full funding to Nelson County Emergency Services Council as requested, and the purchase of 4 Sheriff's vehicles and equipment.

## Other Highlights:

- **Increases to Agency Contributions of \$51,245**
- **Capital Project Funding of \$5,314,641**
- **Miscellaneous Capital Outlay - Total \$2,560,990**
- **Transfers to Other Funds of \$27,093,450**
  - DSS- \$2,144,252
  - Reassessment Fund - \$105,000
  - School Nurses and Operational Funding - \$21,518,914
  - Debt Service -\$3,325,284
- **Contingency Reserves of \$3,238,004**
  - Non-Recurring \$415,300
  - Recurring \$2,822,704

20

The budget also includes contribution increases to the following Agencies: Nelson County Health Department, Nelson Local EMS Council, Nelson County Community Development Foundation, Thomas Jefferson Soil & Water Conservation District, Thomas Jefferson Planning District Commission, Jefferson Madison Regional Library, Foothills Child Advocacy Center, OAR/Community Corrections, and the Central Virginia Economic Development Partnership.

Capital Project Funding includes \$300,500 reserve for Schools and \$5,014,141 in estimated remaining construction costs for the DSS Building project.

Miscellaneous Capital Outlay, aside from those items included for Public Safety and Emergency Services previously mentioned, includes: 1) Sturt Property set-aside 2) Skid Steer for the Transfer Station, 3) Building Inspection Department Repairs, and 4) Larkin Water Source Investigation. Total Capital Outlay funding is \$2,560,990.

Transfers are the transfer of General Fund monies for other purposes. Transfer funds include funding set aside for the Department of Social Services (VPA Fund), the Reassessment Fund, the Debt Service Fund, and for School Nurses, School Buses, and School Operations. FY27 Transfers total \$27,093,450.

Also included are Contingency Reserves of \$3.2M with \$415,300 generated from non-recurring revenue (carry-over) and \$2,822,704 generated from recurring revenue set aside primarily for use in future fiscal years. Non-recurring contingency funds are best used for one-time expenditures. Recurring contingency funds can be used for one-time expenditures without impacting future operations.

# FY27 School Fund

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\$34,321,376

## FY26-27 Advertised SCHOOL FUND BUDGET COMPARED TO FY25-26 Approved Budget

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<b>FY25-26</b>	<b>\$33,879,480</b>
<b>FY26-27</b>	<b><u>\$34,321,376</u></b>
<b>Increase</b>	<b>\$ 441,896</b>
<b>% Change</b>	<b>+ 1.30%</b>

22

The FY26 School Fund approved budget based upon an enrollment of 1417 compared to the FY27 advertised budget based on an enrollment of 1362 reflects an overall increase of \$441,896 or + 1.3%.

## FY27 School Fund Revenue

Local:	\$21,518,914	+\$835,065
State:	\$ 9,075,342	-\$921,082
Federal:	\$ 2,353,071	-\$114,611
Other:	<u>\$ 609,114</u>	-\$37,190
<b>Total School Funds</b>	<b>\$33,556,441</b>	

23

In addition to local operational funding of \$21,518,914, an increase of \$835,065 over FY26, the School Division also receives revenues from other sources: State, Federal, and Other (which is comprised of reimbursements for field trips, dual enrollment, and telecommunications rebates etc. projected at \$609,114). State funding included here reflects an anticipated decrease of \$921,082 and is based upon the original Senate recommended budget proposal. Regular Federal funding included here reflects an anticipated decrease of \$114,611 for FY27. The local funding amount and total here differ from the advertised numbers; those advertised numbers were accidentally overstated.

## FY27 Local Contribution to Schools

School Operations	\$20,753,979	+ \$835,065
School Nurses	\$164,935	(no change)
4 SRO's (General Fund)	\$298,503	+ \$4,439
Reserve for Capital	\$ 0.00	(no change)
Transfer to School Capital (Buses)	<u>\$600,000</u>	(no change)
<b>Total Contribution</b>	<b>\$21,817,417</b>	
Existing School Debt	<u>\$ 1,852,617</u>	
<b>*TOTAL SUPPORT</b>	<b>\$23,670,034</b>	

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As noted previously, one of the largest components of the General Fund budget is the local contribution to schools.

**Including debt, total support for schools is about 52.1% of local funds within the general fund budget, which equates to 41.9% of total GF budget.**

The local contributions to School Operations, transfer to school capital for buses, and the School Nurses for FY27 is funded at \$835,065 more than in FY26. Four (4) School Resources Officers are funded at just under \$322K, with \$23K in state grant funding pending approval. The county will also fund \$1.8M in existing school related debt.

With estimated FY27 school enrollment of 1362, the proposed level of local funding of \$20,918,914 provides a per pupil local expenditure cost of \$15,359. FY27 Local Education funding coupled with State, Federal, and other funding for schools of \$12,037,527 yields a total cost of \$32,956,441 or \$24,197 per pupil in FY27.

## Required Local Contribution to Schools Based on Enrollment of 1,362 and Original Senate Recommended Budget

Local Composite Index (LCI) – The formula by which the State determines the percentage split between State and Local Funding for education.

Nelson County's LCI for the 2026-2028 biennium is **0.7269**. This is expected to increase again in the 2029-2030 biennium, resulting in an anticipated reduction in State funding for schools of approximately \$4 million for fiscal years FY27-FY30.

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The Local Composite Index is the State's formula for determining a locality's ability to pay; the higher the index, the lower the amount of funds received from the State. Nelson County's LCI for the 2026-2028 biennium is **0.7269**, which means that the County pays **72.69%** and the State Share is **27.31%** for Standards of Quality (SOQ) Programs, Incentive Programs, Categorical Programs, and Lottery-Funded Programs. Enrollment also contributes to the amount of total funds received. Enrollment for FY26 was 1417 while FY27 is projected at 1362, a decrease of 55 students.

The LCI is expected to increase again in the 2029-2030 biennium, resulting in an anticipated reduction in State funding for schools of approximately \$4 million for fiscal years FY27-FY30.

## FY27 Proposed School Fund Expenditures by Major Category As Requested on 3/13/2026

Instruction	\$22,464,117	+	\$ 788,528
Administration	\$ 1,719,669	+	\$ 34,288
Transportation	\$ 4,148,493	+	\$ 231,483
Maintenance	\$ 3,348,291	+	\$ 64,081
Food Services	\$ 1,361,798	-	\$ 25,741
Facilities	\$ 0		(no change)
Debt Service	\$ 0		(no change)
Technology	\$ 1,717,490	+	\$ 99,878
Fund Transfer	\$ 217,085	-	\$ 9,833
<b>*Total:</b>	<b>\$34,976,942</b>	<b>+</b>	<b>\$ 1,182,684 +3.50%</b>

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The major categories of expenditures shown here are based upon state funding as provided for in the original Senate's FY27 recommended budget compared to the FY26 requested budget. This is an overall increase of **\$1,182,684** or 3.5% above the FY26 budget request of \$33,794,259. The FY27 proposed School Division budget includes a request for an increase of **\$2,255,566** in local funding due primarily to increased expenditure projections and decreased State, Federal, and Other funding sources. The increased expenditure projections include salary enhancements, a 15% health insurance increase, start up funds for a Middle School Sports program, and 2 new positions for Early Childhood Education. The Board of Supervisors has allocated \$600,000 in new local funding for the purchase of 4 buses in FY27, included in the Transportation expenditure category, funding total expenditures of \$34,321,376. The Board of Supervisors provides the local contribution to the School Division; however the School Board and Administration decide how those funds are allocated for expenditure within the School division budget.

In addition to this operational funding request, all Debt Service costs associated with the NCHS Renovation Project will be fully funded through the Debt Service Fund. The total remaining project cost is estimated at approximately \$9M and is accounted for in the School Division Capital Fund Budget.

## Summary By Fund

■ General Fund	\$56,454,296
■ School Fund	\$33,556,441
■ School Capital Fund	\$9,209,769
■ Textbook Fund	\$241,085
■ Cafeteria Fund	\$537,411
■ Capital Fund	\$5,014,141
■ Piney River Water/Sewer	\$526,422
■ Debt Service Fund	\$6,943,990
■ VPA Fund	\$2,144,252
■ Broadband Fund	<u>\$283,638</u>
	<b>\$114,911,445</b>

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To conclude, all the funds that make up the county budget are denoted here totaling just over \$114.9M. This differs from the advertised public hearing number due to correction of the School Fund amount as I previously stated.

Additional information regarding each fund has been provided in the handouts, but should you have questions or want further information, we will be glad to provide that to you. Per State Code, the Board must wait a minimum of seven (7) days following the public hearing before adopting the budget. This being May 12<sup>th</sup>, the Board may adopt the FY27 budget as early as May 19<sup>th</sup>, 2026. The Board will conduct additional work sessions to finalize the budget proposed for adoption and appropriation by the end of June. These will be scheduled and publicly noticed once they have been set. This concludes the FY27 Budget Presentation. Thank you.



BOARD OF  
SUPERVISORS

ERNIE Q. REED  
Central District

JESSE N. RUTHERFORD  
East District

J. DAVID PARR  
West District

DR. JESSICA LIGON  
South District

A. CAMERON LENAHAN  
North District

CANDICE W. MCGARRY  
County Administrator

AMANDA B. SPIVEY  
Administrative Assistant/  
Deputy Clerk

GRACE E. MAWYER  
Director of Finance and  
Human Resources

**RESOLUTION R2026-34  
NELSON COUNTY BOARD OF SUPERVISORS  
AUTHORIZATION FOR PUBLIC HEARING ON FY27 BUDGET**

**BE IT RESOLVED**, by the Nelson County Board of Supervisors, that pursuant to §15.2-2503, and §15.2-2506 of the Code of Virginia 1950 as amended, that a public hearing on the FY27 Budget is hereby authorized to be held on Tuesday, May 12, 2026 at 7:00 P.M. in the General District Courtroom of the Courthouse in Lovingston, Virginia.

Approved: April 14, 2026

Attest: *Candice W. McGarry*, Clerk  
Nelson County Board of Supervisors

## § 15.2-2503. Time for preparation and approval of budget; contents

All officers and heads of departments, offices, divisions, boards, commissions, and agencies of every locality shall, on or before the first day of April of each year, prepare and submit to the governing body an estimate of the amount of money needed during the ensuing fiscal year for his department, office, division, board, commission or agency. If such person does not submit an estimate in accordance with this section, the clerk of the governing body or other designated person or persons shall prepare and submit an estimate for that department, office, division, board, commission or agency.

The governing body shall prepare and approve a budget for informative and fiscal planning purposes only, containing a complete itemized and classified plan of all contemplated expenditures and all estimated revenues and borrowings for the locality for the ensuing fiscal year. The itemized contemplated expenditures shall include any discretionary funds to be designated by individual members of the governing body and the specific uses and funding allocation planned for those funds by the individual member; however, notwithstanding any provision of law to the contrary, general or special, an amendment to a locality's budget that changes the uses or allocation or both of such discretionary funds may be adopted by the governing body of the locality. The governing body shall approve the budget and fix a tax rate for the budget year no later than the date on which the fiscal year begins. The governing body shall annually publish the approved budget on the locality's website, if any, or shall otherwise make the approved budget available in hard copy as needed to citizens for inspection.

Code 1950, § 15-575; 1959, Ex. Sess., c. 69; 1962, c. 623, § 15.1-160; 1976, c. 762; 1978, c. 551; 1997, c. 587; 2008, c. [353](#); 2013, c. [747](#).

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.

## § 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.

PUBLIC HEARING  
Proposed Budget for 2026/2027

As authorized via Board of Supervisor’s Resolution R2026-34, adopted on April 14, 2026, the Nelson County Board of Supervisors will conduct a public hearing on the proposed budget for the 2026/2027 fiscal year on **Tuesday, May 12, 2026** in the General District Courtroom within the County Courthouse located in Lovingston, Virginia to begin at **7:00 p.m.** or as soon thereafter as possible, pursuant to Section 15.2-2506 of the Code of Virginia of 1950, as amended. A brief synopsis of the proposed budget which, except in the case of the school division budget, shall be for informative and fiscal planning purposes only, is presented herein below. As of the submission of this advertisement, the School Division’s budget is based upon the original General Assembly recommended budget proposal. At the public hearing, comments from county citizens will be accepted on the General Fund budget, the Debt Service Fund budget, the Capital Fund budget, the School Division’s budget, the Textbook Fund budget, the Cafeteria Fund budget, the Piney River Water/Sewer budget, the Broadband budget, and the VPA Fund budget. A copy of these proposed budgets may be reviewed at the County Administrator’s Office during normal office hours or on the County’s website at:

<https://www.nelsoncounty-va.gov/departments-offices/finance/budget-financial-documents/>

The proposed 2026/2027 Fiscal Year budget herein is based upon the **Proposed** Real Estate Tax Rate (inclusive of manufactured/mobile homes taxed at the Real Estate Tax Rate), **Proposed** Personal Property Tax Rate, and the **Proposed** Machinery and Tools Tax Rate as shown below. The Board intends to establish its 2026 Tax Rates on April 27, 2026, via Board of Supervisor’s Resolution R2026-35. Any changes to these proposed rates that affect the proposed 2026/2027 budget will be considered following the public hearing and prior to its adoption. All **proposed** tax rates are as follows, are effective January 1, 2026 and are levied per \$100 of assessed value:

	<u>2025</u>	<u>Proposed 2026</u>
Real Property Tax	\$0.65	\$0.57
Tangible Personal Property	2.79	2.79
Machinery & Tools Tax	1.25	1.25
Manufactured Home (Mobile Home) Tax	0.65	0.57

**PROPOSED 26/27 GENERAL FUND BUDGET**

<u>Anticipated Revenue (Local)</u>	
General Property Taxes	\$32,993,537
Other Local Taxes	8,698,224
Permits, Fees, and Licenses	532,195
Fines and Forfeitures	365,374
Interest and Rentals	1,280,186
Charges for Services	372,174
Expenditure Refunds	5,100
Miscellaneous	67,977

Recovered Costs	1,143,521
<b>TOTAL ANTICIPATED LOCAL REVENUES</b>	<b><u>\$45,458,288</u></b>

Anticipated Revenues (State)

Non-categorical Aid	\$2,841,475
Categorical Aid	2,531,642

**TOTAL ANTICIPATED STATE REVENUES**      **\$5,373,117**

Anticipated Revenues (Federal)

Non-categorical Aid	\$0
Categorical Aid	1,272,003

**TOTAL ANTICIPATED FEDERAL REVENUES**      **\$1,272,003**

Year Ending Balance      \$4,350,888

**TOTAL AVAILABLE REVENUE**      **\$56,454,296**

Proposed Expenditures

General Government Administration	\$2,904,897
Judicial Administration	1,611,708
Public Safety	10,111,548
Public Works	2,885,585
Health & Welfare	4,727,555
Education	21,520,918
Parks and Recreation	551,927
Community Development	940,754
Non-Departmental	2,043,126
Capital Outlay (General Fund)	2,560,990
Refunds	32,000
Contingency Reserves	3,238,004
Debt Service (Transfer to Debt Service)	3,325,284

**TOTAL PROPOSED EXPENDITURES AND RESERVE**      **\$56,454,296**

**PROPOSED 26/27 DEBT SERVICE BUDGET**

TOTAL ANTICIPATED REVENUE      \$ 6,943,990

TOTAL PROPOSED EXPENDITURES      \$ 6,943,990

**PROPOSED 26/27 CAPITAL FUND BUDGET**

Department of Social Services Building Project	\$5,014,141	
Capital Fund Year Ending Balance	\$300,500	
TOTAL ANTICIPATED REVENUE		\$5,314,641
TOTAL PROPOSED EXPENDITURES		\$5,314,641

**PROPOSED 26/27 SCHOOL DIVISION BUDGET**

<u>Anticipated Revenue (Local)</u>		
Transfer from General Fund	\$21,518,914	
Transfer from General Fund (School Nursing)	164,935	
Transfer from General Fund (Buses)	600,000	
Other Local Funds	609,114	
TOTAL ANTICIPATED LOCAL REVENUE		<u>\$22,892,963</u>
<u>Anticipated Revenue (State)</u>		
State Aid	6,445,547	
State Sales Tax	2,629,795	
TOTAL ANTICIPATED STATE REVENUE		<u>\$9,075,342</u>
<u>Anticipated Revenue (Federal)</u>		
Categorical Aid	2,353,071	
Federal Covid-19 Stimulus Relief Funding	0	
TOTAL ANTICIPATED FEDERAL REVENUE		<u>\$2,353,071</u>
TOTAL ANTICIPATED REVENUES		<u>\$34,321,376</u>
<u>Proposed Expenditures</u>		
Major Categories Combined	<u>\$34,321,376</u>	
TOTAL PROPOSED EXPENDITURES		<u>\$34,321,376</u>

**PROPOSED 26/27 SCHOOL DIVISION CAPITAL BUDGET**

Nelson County High School Renovation Project	\$8,909,269	
TOTAL ANTICIPATED REVENUE		\$8,909,269
TOTAL PROPOSED EXPENDITURES		\$8,909,269

**PROPOSED 26/27 TEXTBOOK FUND BUDGET**

TOTAL ANTICIPATED REVENUE	\$241,085
TOTAL PROPOSED EXPENDITURES	\$241,085

**PROPOSED 26/27 CAFETERIA FUND BUDGET**

TOTAL ANTICIPATED REVENUE	\$537,411
TOTAL PROPOSED EXPENDITURES	\$537,411

**PROPOSED 26/27 PINEY RIVER WATER/SEWER BUDGET**

TOTAL ANTICIPATED REVENUE	\$526,422
TOTAL PROPOSED EXPENDITURES	\$526,422

**PROPOSED 26/27 BROADBAND BUDGET**

TOTAL ANTICIPATED REVENUE	\$283,638
TOTAL PROPOSED EXPENDITURES	\$283,638

**PROPOSED 26/27 VPA FUND BUDGET**

TOTAL ANTICIPATED REVENUE	\$2,144,252
TOTAL ANTICIPATED EXPENDITURES	\$2,144,252

**FY26/27 BUDGET SUMMARY AS PROPOSED**

**REVENUES BY FUND**

General Fund	\$56,454,296
Debt Service Fund	6,943,990
Capital Fund	5,014,141
School Division	34,321,376
School Division Capital	9,209,769
Textbook Fund	241,085
Cafeteria Fund	537,411
Piney River Water & Sewer Fund	526,422
Broadband Fund	283,638

VPA Fund	2,144,252
	<b>\$115,676,380</b>

EXPENDITURES BY FUND

General Fund	\$56,454,296
Debt Service Fund	6,943,990
Capital Fund	5,014,141
School Division	34,321,376
School Division Capital	9,209,769
Textbook Fund	241,085
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Piney River Water & Sewer Fund	526,422
Broadband Fund	283,638
VPA Fund	2,144,252
	<b>\$115,676,380</b>

BY AUTHORITY OF NELSON COUNTY BOARD OF SUPERVISORS

## FY27 GENERAL FUND EXPENDITURE SYNOPSIS - PUBLIC HEARING May 12, 2026

<u>Expenditure by Dept.</u>	<u>FY25-26</u>	<u>FY26-27</u>	<u>Increase/Decrease</u>	<u>% Change</u>
	<u>Amended Budget</u>	<u>Proposed Budget</u>		
	<u>As of February 2026</u>	<u>As of February 2026</u>		
Board of Supervisors	\$206,574.00	\$239,810.00	\$33,236.00	16.09%
County Administrator	\$407,942.00	\$406,537.00	-\$1,405.00	-0.34%
County Attorney	\$100,000.00	\$100,000.00	\$0.00	0.00%
Commissioner Of The Revenue	\$354,666.00	\$360,250.00	\$5,584.00	1.57%
Reassessment	\$161,373.00	\$0.00	-\$161,373.00	-100.00%
Board of Equalization	\$3,768.00	\$0.00	-\$3,768.00	100.00%
Treasurer	\$416,862.00	\$437,292.00	\$20,430.00	4.90%
Finance & Accounting	\$421,626.00	\$420,690.00	-\$936.00	-0.22%
Technology	\$447,285.00	\$451,866.00	\$4,581.00	1.02%
Land Use Panel	\$5,600.00	\$4,845.00	-\$755.00	-13.48%
Board of Elections	\$72,745.00	\$75,470.00	\$2,725.00	3.75%
Registrar	\$328,310.00	\$303,136.00	-\$25,174.00	-7.67%
Circuit Court	\$116,989.00	\$117,315.00	\$326.00	0.28%
General District Court	\$6,829.00	\$7,029.00	\$200.00	2.93%
Magistrate	\$175.00	\$175.00	\$0.00	0.00%
Nelson Court Services VJCCA	\$65,566.00	\$65,566.00	\$0.00	0.00%
J & D District Court	\$6,824.00	\$6,824.00	\$0.00	0.00%
Clerk of Circuit Court	\$503,963.00	\$485,361.00	-\$18,602.00	-3.69%
Adult Recovery Court	\$192,000.00	\$192,000.00	\$0.00	0.00%
Commonwealth Attorney	\$761,385.00	\$737,438.00	-\$23,947.00	-3.15%
Sheriff	\$3,259,586.00	\$3,166,150.00	-\$93,436.00	-2.87%
Emergency Services	\$749,426.00	\$735,944.00	-\$13,482.00	-1.80%
Emergency Services Council	\$780,383.00	\$688,510.00	-\$91,873.00	-11.77%
E-911 Program	\$732,716.00	\$754,026.00	\$21,310.00	2.91%
Forest Fire Service	\$20,986.00	\$20,986.00	\$0.00	0.00%
Paid EMS	\$1,736,520.00	\$1,860,178.00	\$123,658.00	7.12%
Regional Jail	\$1,793,301.00	\$2,058,060.00	\$264,759.00	14.76%
Building Inspector	\$434,123.00	\$433,366.00	-\$757.00	-0.17%
Animal Control	\$380,344.00	\$382,996.00	\$2,652.00	0.70%
Medical Examiner	\$160.00	\$160.00	\$0.00	0.00%
Waste Management	\$1,509,558.00	\$1,568,868.00	\$59,310.00	3.93%
Buildings and Grounds	\$1,039,482.00	\$1,059,717.00	\$20,235.00	1.95%
Motor Pool	\$257,000.00	\$257,000.00	\$0.00	0.00%
Local Health Department	\$375,519.00	\$400,138.00	\$24,619.00	6.56%
Mental Health - Region Ten	\$150,000.00	\$216,479.00	\$66,479.00	44.32%
At Risk Youths & Families (CSA)	\$2,038,437.00	\$2,039,165.00	\$728.00	0.04%
PVCC	\$2,124.00	\$2,004.00	-\$120.00	-5.65%
Parks and Recreation	\$484,905.00	\$551,927.00	\$67,022.00	13.82%
Planning	\$244,906.00	\$254,627.00	\$9,721.00	3.97%
Tourism & Economic Development	\$654,982.00	\$581,357.00	-\$73,625.00	-11.24%
Economic Development	\$0.00	\$0.00	\$0.00	0.00%
Soil & Water Conservation Board	\$36,142.00	\$37,226.00	\$1,084.00	3.00%
Litter Control	\$10,364.00	\$0.00	-\$10,364.00	-100.00%
VPI & SU Extension Service	\$63,844.00	\$67,544.00	\$3,700.00	5.80%
Worker's Compensation Premium Increase	\$7,311.00	\$6,105.00	-\$1,206.00	100.00%
Employee Salary Adjustment & Benefits	\$135,241.00	\$431,780.00	\$296,539.00	219.27%
ARPA Revenue Replacement Balance	\$128,138.00	\$128,138.00	\$0.00	0.00%
Non-Departmental	\$1,360,506.00	\$1,551,588.00	\$191,082.00	14.04%
Capital Outlay	\$2,880,727.00	\$2,676,290.00	-\$204,437.00	-7.10%
General Fund Refunds	\$32,000.00	\$32,000.00	\$0.00	0.00%
Transfers to Other Funds	\$26,120,368.00	\$25,658,385.00	-\$461,983.00	-1.77%
Contingency from recurring revenue	\$26,469.00	\$4,121,977.00	\$4,095,508.00	100.00%
Contingency from non-recurring revenue	\$408,092.00	\$300,000.00	-\$108,092.00	100.00%
<b>TOTAL EXPENDITURE BUDGET</b>	<b>\$52,434,142.00</b>	<b>\$56,454,296.00</b>	<b>\$4,020,154.00</b>	<b>7.67%</b>

## FY27 GENERAL FUND REVENUE SYNOPSIS - PUBLIC HEARING May 12, 2026

Revenues	FY25-26	FY26-27	Increase/Decrease	% Change
	Amended Budget	Proposed Budget		
	As of February 2026	As of February 2026		
Real Estate Taxes	\$21,211,138.00	\$24,733,115.00	\$3,521,977.00	16.60%
Public Service Tax	\$1,058,861.00	\$1,246,446.00	\$187,585.00	17.72%
Personal Property Taxes	\$6,201,403.00	\$6,489,001.00	\$287,598.00	4.64%
Machinery and Tools Tax	\$75,000.00	\$75,000.00	\$0.00	0.00%
Late Tax Penalty	\$225,910.00	\$262,056.00	\$36,146.00	16.00%
Late Tax Interest	\$162,000.00	\$187,920.00	\$25,920.00	16.00%
Local Sales & Use Taxes	\$2,328,792.00	\$2,513,279.00	\$184,487.00	7.92%
Utility Taxes	\$556,378.00	\$530,754.00	-\$25,624.00	-4.61%
Business Licenses	\$54,000.00	\$54,000.00	\$0.00	0.00%
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	\$365,000.00	\$380,000.00	\$15,000.00	4.11%
Transient Lodging Tax	\$2,587,193.00	\$2,722,813.00	\$135,620.00	5.24%
Meals Tax	\$1,592,798.00	\$1,621,560.00	\$28,762.00	1.81%
Dog Licenses	\$13,200.00	\$11,675.00	-\$1,525.00	-11.55%
Permit Fees	\$430,600.00	\$466,520.00	\$35,920.00	8.34%
Court Fines & Forfeitures	\$430,905.00	\$365,374.00	-\$65,531.00	-15.21%
Interest on Investments	\$1,100,000.00	\$1,276,000.00	\$176,000.00	16.00%
Rental Income & Sale of Property	\$4,150.00	\$4,186.00	\$36.00	0.00%
Court Costs	\$26,030.00	\$32,726.00	\$6,696.00	25.72%
Commonwealth Attorney Fees	\$2,200.00	\$2,200.00	\$0.00	0.00%
Landfill Fees	\$222,000.00	\$228,827.00	\$6,827.00	3.08%
Recreation Fees	\$56,244.00	\$108,320.00	\$52,076.00	92.59%
Sale of Literature	\$101.00	\$101.00	\$0.00	0.00%
Expenditure Refunds	\$62,801.00	\$5,100.00	-\$57,701.00	-91.88%
Miscellaneous	\$210,312.00	\$67,977.00	\$65,896.00	-67.68%
Recovered Costs	\$1,157,920.00	\$1,143,521.00	-\$14,399.00	-1.24%
<b>Total Local Sources Budget</b>	<b>\$41,064,754.00</b>	<b>\$45,458,289.00</b>	<b>\$4,393,535.00</b>	<b>10.70%</b>
Non-Categorical State Aid	\$493,400.00	\$467,690.00	-\$25,710.00	-5.21%
Shared Expenses State Comp. Board	\$2,370,392.00	\$2,373,785.00	\$3,393.00	0.14%
Public Assistance & CSA	\$2,077,725.00	\$2,042,761.00	-\$34,964.00	-1.68%
Other Categorical Aid	\$288,060.00	\$488,881.00	\$200,821.00	69.71%
<b>Total Commonwealth Budget</b>	<b>\$5,229,577.00</b>	<b>\$5,373,117.00</b>	<b>\$143,540.00</b>	<b>2.74%</b>
Payment In lieu of Taxes	\$0.00	\$0.00	\$0.00	0.00%
Categorical Aid Federal	\$1,405,103.00	\$1,272,003.00	-\$133,100.00	-9.47%
<b>Total Federal Budget</b>	<b>\$1,405,103.00</b>	<b>\$1,272,003.00</b>	<b>-\$133,100.00</b>	<b>-9.47%</b>
Non-Revenue Receipts	\$0.00	\$0.00	\$0.00	0.00%
Bond Proceeds	\$0.00	\$0.00	\$0.00	0.00%
Transfers From Other Funds	\$0.00	\$0.00	\$0.00	0.00%
<b>Total Other Financing Sources Budget</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Prior Year Balances Budget</b>	<b>\$4,734,712.00</b>	<b>\$4,350,888.00</b>	<b>-\$383,824.00</b>	<b>-8.11%</b>
<b>TOTAL REVENUE BUDGET</b>	<b>\$52,434,147.00</b>	<b>\$56,454,296.00</b>	<b>\$4,020,149.00</b>	<b>7.67%</b>







FUND #-100 GENERAL FUND EXPENDITURES

	FY/2023	FY/2024	FY/2025	AMENDED	2026/02	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2027	FY/2027	FY/2027	FY/2027	FY/2028
							REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
***TREASURER***											
012130-5501											
	Travel (Mileage)	76		147	200		400				
012130-5503											
	Travel (Subsistence & Lodgin				600		600				
012130-5504											
	Travel (Convention & Educati	600	690	320	2,000	805	1,500	2,500			
012130-5801											
	Dues & Assoc. Memberships	950	825	1,100	950	400	950				
012130-6999											
	Lease Expense - Offset										
012130-7002											
	Drop Box for Tax Payments										
	--TOTAL DEPARTMENT--	385,225	396,373	374,312	416,862	269,945	437,292				
***FINANCE & ACCOUNTING***											
012150											
012150-1001											
	Salaries & Wages	199,642	226,047	294,687	251,999	167,384	251,999	251,076			
012150-1002											
	Overtime	553	548		1,000	130	300	1,000			
012150-1004											
	New Position										
012150-2001											
	FICA	14,040	16,128	21,569	18,546	12,617	18,546	19,284			
012150-2002											
	Retirement- VRS	8,730	13,554	11,346	26,002	3,768	5,705	5,705			
012150-2005											
	Hospital/Medical Plans	36,840	36,329	39,631	33,744	22,496	33,744	33,744			
012150-2006											
	Group Insurance	2,652	3,033	3,290	2,849	1,975	2,849	2,661			
012150-2009											
	Hybrid Disability VLDP	1,035	920	1,283	1,410	980	1,410	1,569			
012150-2011											
	Worker's Compensation	2,984	3,637	4,073	4,319	3,239	4,319	4,319			
012150-2013											
	VRS Retirement Hybrid Plan	13,971	12,407	24,573	6,667	18,893	28,538	28,538			
012150-3002											
	Professional Services	10,700	17,199	16,395	22,140	19,906	20,000	18,200			
012150-3005											
	Maintenance Service Contract	35,040	38,038	39,178	42,500	20,569	41,138	43,194			
012150-5201											
	Postal Services	1,302	1,308	1,601	1,750	1,143	1,750	2,000			
012150-5401											
	Office Supplies	3,198	2,506	2,708	3,100	1,398	2,700	2,700			
012150-5413											
	Other Operating Supplies	1,004	1,077	515	1,500	1,599	1,600	1,500			
012150-5430											
	Employee Appreciation		664	33	1,000		500	1,000			
012150-5501											
	Travel (Mileage)				100	46	46	100			
012150-5503											
	Travel (Subsistence & Lodgin		40					700			
012150-5504											
	Travel (Convention & Educati	27		355	1,500	207	1,100	2,500			
012150-5801											
	Dues and Association Members	515	605	550	1,000	849	900	900			
012150-7002											
	Furniture & Fixtures			180	500						
	--TOTAL DEPARTMENT--	332,233	374,040	461,967	421,626	277,199	417,144	420,690			
***TECHNOLOGY***											
012180											
012180-1001											
	Salaries and Wages	106,946	118,129	133,034	136,758	91,381	136,758	135,668			
012180-1004											
	New Position										
012180-2001											
	FICA	7,345	8,522	9,584	10,076	6,748	10,076	10,379			
012180-2002											
	Retirement-VRS	7,344	7,801	7,623	14,186	5,235	7,853	7,925			
012180-2005											
	Hospital/Medical Plan	18,579	20,906	23,604	23,604	15,736	23,604	23,604			
012180-2006											
	Group Insurance	1,419	1,564	1,554	1,554	1,067	1,554	1,438			
012180-2009											
	Hybrid Disability VLDP	356	414	451	451	310	451	496			
012180-2011											
	Worker's Compensation	1,665	2,084	2,453	2,453	1,153	1,537	1,537			
012180-2013											
	VRS Retirement Hybrid Plan	4,805	5,588	8,569	2,133	5,971	8,956	9,019			
012180-3002											
	Professional Services		2,526	2,526	2,500		2,500	2,500			
012180-3004											
	Repairs and Maintenance	402	2,768	2,567	3,000		3,000	3,000			
012180-3005											
	Maintenance Service Contract	77,386	68,178	79,470	170,270	44,025	170,270	171,000			
012180-3160											
	Parcel Maintenance-GIS	8,933	8,093	16,696	8,500	1,931	11,500	11,500			
012180-3170											
	Data Development-GIS	2,000		2,500	3,500		2,500	3,500			

FUND #-100 GENERAL FUND EXPENDITURES

	FY/2023	FY/2024	FY/2025	AMENDED	2026/02	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2027	FY/2027	FY/2027	FY/2027	FY/2028
							REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
***TECHNOLOGY***											
012180-5203	Telecommunications (T-1)	17,965	17,444	18,949	18,000	9,944	18,000				
012180-5204	Telecommunications; PRI,OPX,	13,060	12,056	12,878	15,000	7,283	15,000				
012180-5205	Telecommunications Web GIS H	7,560	7,560	7,370	7,000		6,000				
012180-5207	Books and Subscriptions		95		200		100				
012180-5401	Office Supplies	470	233	242	250	219	250				
012180-5413	Other Operating Supplies	41	522	648	750		750				
012180-5414	Software				3,500		3,500				
012180-5504	Travel(Convention & Educatio	600	592		600		400				
012180-5618	School Long Distance-Reimbur	185	133	178	150	158	150				
012180-5619	DSS Long Distance-Reimbursab	452	899	621	1,000	346	1,000				
012180-5801	Dues and Association Members	100	50	125	200	245	350				
012180-7007	Computer Equipment	10,471	24,889	33,199	21,650	11,630	20,000				
	--TOTAL DEPARTMENT--	288,084	311,046	364,841	447,285	203,382	444,804	451,866			
***LAND USE PANEL***											
012240	Salaries & Wages	810	979	933	5,200		1,000	4,500			
012240-1001	Part-time Salaries										
012240-2001	FICA	62	75	71	400		77	345			
012240-5201	Postal Services										
	--TOTAL DEPARTMENT--	872	1,054	1,004	5,600		1,077	4,845			
	GENERAL & FINANCIAL ADMINIS	1,785,581	1,844,333	2,284,596	2,319,122	1,422,933	2,321,683	2,181,480			
013000	BOARD OF ELECTIONS										
013010	***BOARD OF ELECTIONS***										
013010-1008	Unemployment Benefits										
013010-1010	Remuneration-Elec.Brd.&Poll	48,345	77,830	47,394	30,000	31,582	48,820	30,000			
013010-2001	FICA	560	595	605	2,295	445	3,735	2,295			
013010-3002	Prof. Services (Polling plac										
013010-3007	Advertising	389	866	409	500	609	500	600			
013010-5201	Postal Services	2,466	5,255	4,615	2,400	3,144	5,420	2,710			
013010-5203	Telecommunications			91							
013010-5401	Office Supplies	9,029	16,289	13,112	7,000	5,978	14,500	7,770			
013010-5413	Other (Voting Machines)	21,303	32,813	31,586	25,000	18,239	33,200	25,820			
013010-5501	Travel (Mileage)	3,577	4,491	3,742	3,000	1,847	3,750	3,000			
013010-5503	Travel (Subsistence & Lodgin	391	1,032	1,222	800	530	800	1,225			
013010-5504	Travel (Convention & Lodging	819	1,372	1,722	1,500	950	1,500	1,800			
013010-5801	Dues & Assoc. Memberships	200	200	200	250		250	250			
013010-7040	CARES ACT - 2020 Pres. Elect										
013010-7041	CTCL COVID-19 Grant										
013010-7042	USC Democracy Grant-Voting A										
	--TOTAL DEPARTMENT--	87,079	140,743	104,698	72,745	63,324	112,475	75,470			
013020	***REGISTRAR***										
013020-1001	Salaries & Wages	118,229	196,117	203,632	220,196	147,042	220,197	196,625			



FUND #-100 GENERAL FUND EXPENDITURES

	FY/2023	FY/2024	FY/2025	AMENDED	2026/02	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2027	FY/2027	FY/2027	FY/2027	FY/2028
							REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
***GENERAL DISTRICT COURT***											
021020-3004	Repairs and Maintenance	202	409	424	450	126	450	550			
021020-3012	Attorney Fees	1,129	4,119	3,503	4,000	2,943	4,000				
021020-5203	Telecommunications	22	30	41	50	12	40	50			
021020-5401	Office Supplies	198	126	186	400	205	400	500			
021020-5801	Dues & Assoc. Memberships	50	50	50	100	80	100				
021020-7001	Machinery & Equipment	1,878	2,611	974	1,829	929	1,829				
	--TOTAL DEPARTMENT--	<u>3,479</u>	<u>7,345</u>	<u>5,178</u>	<u>6,829</u>	<u>4,295</u>	<u>6,799</u>	<u>7,029</u>			
****MAGISTRATE****											
021030-3004	Repairs and Maintenance										
021030-5203	Telecommunications			1	25		25				
021030-5401	Office Supplies										
021030-5411	Books & Subscriptions										
021030-7002	Furniture & Fixtures				150		150	150			
	--TOTAL DEPARTMENT--			<u>1</u>	<u>175</u>		<u>175</u>	<u>175</u>			
***COURT SERVICES/VJCCCA***											
021040-3020	Detention Home (Court Servic	117,551	42,216	76,785	50,000	18,979	50,000	50,000			
021040-3022	Outreach Detention (VJCCCA)	5,544	2,557	3,366	3,566	1,602	3,566	3,566			
021040-3023	Group Homes (VJCCCA)		10,360	1,575	12,000	2,450	12,000	12,000			
021040-3025	Refund to State (VJCCCA)			3,395							
021040-3027	EPICS Grant Match (to Amhers										
	--TOTAL DEPARTMENT--	<u>123,095</u>	<u>55,133</u>	<u>85,121</u>	<u>65,566</u>	<u>23,031</u>	<u>65,566</u>	<u>65,566</u>			
***J & D DISTRICT COURT***											
021050-3002	Professional Services										
021050-3004	Repairs and Maintenance				100		50	100			
021050-3005	Maintenance Service Contract										
021050-3012	Attorney Fees				2,020	990	1,000	2,020			
021050-5201	Postal Services	114	120	120	130		110	130			
021050-5203	Telecommunications	68	97	72	100	22	70	100			
021050-5401	Office Supplies	134	108	226	200		200	200			
021050-5411	Books & Subscriptions										
021050-5413	Other Operating Expenses										
021050-5504	Travel (Convention & Educati	940			1,000		800	1,000			
021050-5801	Dues & Assoc. Memberships	469	50	93	400	50	200	400			
021050-7001	Machinery & Equipment	2,379	2,177	1,885	2,274	534	2,000	2,274			
021050-7002	Furniture & Fixtures	205	1,424	450	600		500	600			
	--TOTAL DEPARTMENT--	<u>4,309</u>	<u>3,976</u>	<u>2,846</u>	<u>6,824</u>	<u>1,596</u>	<u>4,930</u>	<u>6,824</u>			
***CLERK OF CIRCUIT COURT***											
021060-1001	Salaries & Wages	259,942	285,358	293,213	306,021	203,855	306,021	305,335			
021060-1003	Part Time Salaries										
021060-1004	Backscanning Wages (TTF)										
021060-2001	FICA	17,907	19,834	20,110	23,045	14,002	23,045	23,358			
021060-2002	Retirement-VRS	12,991	13,813	13,469	13,469	12,114	13,469	13,806			
021060-2005	Hospital/Medical Plans	51,117	58,433	60,706	66,600	45,522	66,600	66,600			



FUND #-100 GENERAL FUND EXPENDITURES

	FY/2023	FY/2024	FY/2025	AMENDED	2026/02	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2027	FY/2027	FY/2027	FY/2027	FY/2028
							REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
***COMMONWEALTH ATTORNEY***											
022010-1001	Salaries & Wages	428,179	385,361	459,597	485,237	322,610	485,237	483,915			
022010-1002	ACA Supplement & Benefits										
022010-1003	Part-time Salaries	11,058	28,358	24,593	25,000	8,817	15,000	25,000			
022010-1004	CA Salary Increase & Benefit										
022010-1006	Wages/Victim Witness Grant	59,390	67,045	71,283	73,018	48,826	67,645	73,844			
022010-1007	MOU in Lieu of FT ACA										
022010-1008	Unemployment Benefits										
022010-2001	FICA	33,594	31,700	37,028	35,962	25,893	35,962	38,932			
022010-2002	Retirement-VRS										
022010-2005	Hospital/Medical Plans	23,767	9,191	9,180	9,180	6,120	9,180	9,180			
022010-2006	Group Insurance	5,437	4,986	5,245	5,435	3,732	5,435	5,029			
022010-2009	Hybrid Disability VLDP	2,930	2,952	3,289	3,408	2,340	3,408	3,748			
022010-2011	Worker's Compensation	4,838	7,443	8,315	8,840	6,630	8,840	8,840			
022010-2013	VRS Retirement Hybrid Plan	39,532	39,828	58,826	65,727	42,369	65,727	68,173			
022010-3002	Professional Services										
022010-3005	Maintenance Service Contract		595	595	595	678	678	700			
022010-5201	Postal Services	292	299	354	500	229	100	500			
022010-5203	Telecommunications	123	254	246	85	122	187	187			
022010-5401	Office Supplies	5,395	3,765	3,916	4,500	1,963	2,908	4,500			
022010-5411	Books & Subscriptions	1,173	1,173	2,252	2,000	742	1,316	2,000			
022010-5413	Other Operating Supplies (VW	4,176	226	4,191		2,496	2,496				
022010-5415	Other Equipment (VWPG)										
022010-5418	Other Asset Forfeitures										
022010-5419	Expense (Asset Forfeiture)	264		1,321	30,008		30,009				
022010-5420	Expense (Federal Asset Forfe										
022010-5501	Travel (Mileage)				1,000	255	510	500			
022010-5502	Trial Expenses (Meals)							500			
022010-5504	Travel (Convention & Educati	5,275	4,067	9,722	6,000	7,345	7,345	7,000			
022010-5506	Travel(Victim Witness Grant)	1,428		775		1,790	1,790				
022010-5510	Witness Expenses										
022010-5511	Trial Expenses										
022010-5801	Dues & Assoc. Memberships	2,260	1,620	2,215	2,250	1,290	2,580	2,250			
022010-7001	Machinery & Equipment	3,482			1,890			1,890			
022010-7002	Furniture & Fixtures		158	472	750			750			
022010-7007	Computer Equipment										
022010-7030	DCJS Grant 10675 2020-VD-BX-	11,351									
	--TOTAL DEPARTMENT--	643,944	589,021	703,415	761,385	484,247	746,353	737,438			
	COMMONWEALTH'S ATTORNEY	643,944	589,021	703,415	761,385	484,247	746,353	737,438			
031000	LAW ENFORCEMENT										
031020	***SHERIFF***										
031020-1001	Salaries & Wages	988,996	1,220,946	1,277,288	1,457,023	933,613	1,457,023	1,460,830			
031020-1002	Overtime	39,716	37,815	7,608	15,000	5,479	10,000	15,000			
031020-1003	Forest Cooperative Agreement	2,340	1,000	4,050		3,950					

FUND #-100 GENERAL FUND EXPENDITURES

	FY/2023	FY/2024	FY/2025	AMENDED	2026/02	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2027	FY/2027	FY/2027	FY/2027	FY/2028
							REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
***SHERIFF***											
031020-1004											
031020-1005											
031020-1006	39,124	40,852	48,176	13,319	13,319	13,319					
031020-1007	92,000	128,114	161,761	199,988	119,743	199,988	218,614				
031020-1008											
031020-1009											
031020-1009	63,934	83,577	119,720	119,720	77,666	116,499	113,045				
031020-1010											
031020-1010											
031020-1011											
031020-1011		14,231	43,975	45,294	30,196	45,294	45,294				
031020-1012											
031020-1012											
031020-1013		397	17,864	8,343	10,404	10,404					
031020-1014		4,715	4,989		268	268					
031020-2001	88,810	113,489	124,773	133,197	97,653	133,197	156,828				
031020-2002	123,008	152,779	171,610	176,112	126,311	176,112	200,588				
031020-2005	193,691	272,440	334,710	346,488	223,791	346,488	340,728				
031020-2006	16,142	20,772	21,654	23,006	15,944	23,006	22,504				
031020-2009	1,091	1,854	1,788	1,929	1,320	1,929	2,151				
031020-2011	14,393	23,860	24,553	28,226	21,170	28,226	28,226				
031020-2013	14,718	25,024	29,214	31,560	21,670	31,560	39,120				
031020-3002	15,577	3,002	12,573	15,000	1,258	12,000	15,000				
031020-3003		1,495	2,195								
031020-3004											
031020-3005	6,070	11,328	2,478	7,000	3,733	6,200	7,000				
031020-3007	909	1,159	3,625	3,000	2,950	4,000	4,500				
031020-3028				19,485	14,218	19,485					
031020-3029				15,700	4,760	15,700					
031020-3030											
031020-3031	4,483										
031020-3032		6,420	3,772								
031020-3033		8,664	157								
031020-3034			12,514		3,275						
031020-3035			9,695		4,183						
031020-3036	5,708	1,372									
031020-3037	7,051	2,315									
031020-3038			35,429	35,000	20,348	20,348					
031020-3039			644		295	295					
031020-3040				26,370	27,512	27,512					
031020-5201	1,979	1,520	1,592	1,500	957	1,400	1,500				
031020-5203	4,802	5,448	5,564	4,500	5,803	5,800	5,000				
031020-5240	21,413	27,507	32,989	29,000	18,637	29,000	29,000				
031020-5401	6,637	10,611	7,994	8,000	6,342	7,400	8,000				
031020-5402											
031020-5408											
031020-5409	25,274	17,024	41,185	20,000	21,831	25,000	25,000				
031020-5410	14,691	23,932	28,366	23,000	18,811	25,000	25,000				
031020-5411											
031020-5412											
031020-5413	396	3,553	5,704	3,500	1,670	2,000					

FUND #-100 GENERAL FUND EXPENDITURES

	FY/2023	FY/2024	FY/2025	AMENDED	2026/02	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2027	FY/2027	FY/2027	FY/2027	FY/2028
							REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
***SHERIFF***											
031020-5414											
031020-5418											
031020-5419	22,714	90,904	9,717	3,877	2,385-	1,218					
031020-5420											
031020-5421											
031020-5501	18		856	750	77	300	750				
031020-5503	7,981	8,074	7,821	6,000	7,098	9,000	12,500				
031020-5504	554	225	3,418	6,000	483	3,000	6,000				
031020-5505											
031020-5509	18,713	19,681	17,864	22,000	23,592	26,000	35,000				
031020-5510	285	325		200							
031020-5801	5,050	4,926	10,100	10,000	6,300	10,000	10,000				
031020-5802		64	1,009	1,250	868	1,250	1,250				
031020-5803				20,295	10,223	14,841					
031020-5804							3,000				
031020-7001											
031020-7002											
031020-7003			996	18,932	18,931	18,932	19,928				
031020-7005											
031020-7013											
031020-7015	51,816	72,391	105,727	177,262	118,175	177,262	177,262				
031020-7016			12,500								
031020-7017				6,755	6,508	6,508					
031020-7035		291,202	1,933								
031020-7036		3,078									
031020-7037			2,963		164						
031020-7038		41,141	55,794	79,241	38,390	57,555	57,573				
031020-7039											
031020-7040											
031020-7041											
031020-7042											
031020-7043	2,622										
031020-7044	2,622										
031020-7045			16,805	18,437	19,407	19,407					
031020-7046											
031020-7047											
031020-7048	2,622										
031020-7049	55,545	71,669	72,254								
031020-7050	900	1,800	1,800	1,250		1,250	1,250				
031020-7051					8,700	8,700					
031020-7055											
031020-7057											
031020-7060											
031020-8002											
--TOTAL DEPARTMENT--	<u>1,964,395</u>	<u>2,872,695</u>	<u>2,947,817</u>	<u>3,259,586</u>	<u>2,176,954</u>	<u>3,231,753</u>	<u>3,166,150</u>				
LAW ENFORCEMENT	<u>1,964,395</u>	<u>2,872,695</u>	<u>2,947,817</u>	<u>3,259,586</u>	<u>2,176,954</u>	<u>3,231,753</u>	<u>3,166,150</u>				

FUND #-100 GENERAL FUND EXPENDITURES

	FY/2023	FY/2024	FY/2025	AMENDED	2026/02	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2027	FY/2027	FY/2027	FY/2027	FY/2028
							REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
032000	FIRE & RESCUE SERVICES										
032010	**PUBLIC SAFETY & EMERGENCY										
032010-1001	334,149	426,032	438,058	450,377	295,759	450,377	459,443				
032010-1002											
032010-1003	63,372	62,568	42,910	30,000	38,504	42,000	30,000				
032010-1004											
032010-1005		31,250									
032010-2001	29,411	37,621	35,443	38,380	25,587	38,380	37,442				
032010-2002	13,668	22,628	21,725	50,803	9,861	14,792	13,721				
032010-2005	69,446	80,892	97,105	108,048	54,080	81,120	81,120				
032010-2006	4,143	5,204	5,158	5,566	3,337	5,566	4,685				
032010-2009	1,615	1,624	1,742	1,847	1,415	1,847	2,495				
032010-2011	6,914	7,598	10,011	10,671	8,003	10,671	10,671				
032010-2013	21,791	21,917	28,911	8,734	24,038	35,379	45,378				
032010-2020											
032010-3002			815	2,250	2,226	2,250	2,789				
032010-5203	1,360	2,051	2,503	3,800	1,531	2,500	3,800				
032010-5401	5,585	9,131	6,489	8,000	8,575	9,000	9,000				
032010-5409	8,133	2,418	9,044	3,000	2,861	4,000	4,500				
032010-5410	826	2,224	4,032	3,200	1,733	3,000	4,000				
032010-5411	115	25	244	750		400	400				
032010-5504	2,961	6,959	8,250	10,000	4,026	9,000	11,000				
032010-5508	8,346	9,388	11,476	12,000	10,288	12,000	13,000				
032010-5801	935	972	1,512	2,000	1,762	2,000	2,500				
032010-7020											
032010-8225											
032010-8235											
032010-8300											
--TOTAL DEPARTMENT--	572,770	730,502	725,428	749,426	493,586	724,282	735,944				
032020	***EMERGENCY SERV.COUNCIL***										
032020-2007	34,431	35,533	35,508	36,000	36,118	36,118	36,000				
032020-2008	40,128	39,213	40,239	40,500	27,047	40,500	40,500				
032020-3001											
032020-5407											
032020-5415	51,972	38,869	26,162	50,000	24,943	50,000	50,000				
032020-5646											
032020-5647	450,000	495,962	497,151	553,103	553,103	553,103	562,010				
032020-5648	59,279	66,524	75,721	82,695	82,695	82,695					
032020-5650	19,030	18,322	18,153	18,085	18,086	18,086					
032020-5655											
032020-5660											
032020-5665											
032020-7007											
--TOTAL DEPARTMENT--	654,840	694,423	692,934	780,383	741,992	780,502	688,510				
032030	***E-911 PROGRAM***										
032030-1001	82,581	87,721	95,510	98,938	65,583	98,938	98,375				

FUND #-100 GENERAL FUND EXPENDITURES

	FY/2023	FY/2024	FY/2025	AMENDED	2026/02	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2027	FY/2027	FY/2027	FY/2027	FY/2028
							REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
***E-911 PROGRAM***											
032030-1002											
032030-1003											
032030-1008		92									
032030-2001	6,239	6,635	7,234	7,307	5,091	7,307	7,526				
032030-2002	9,472	10,062	10,286	10,286	7,063	10,286	10,693				
032030-2005	8,440	9,348	10,140	10,140	6,760	10,140	10,140				
032030-2006	1,107	1,175	1,127	1,128	774	1,128	1,043				
032030-2011	1,305	1,589	1,908	3,161	2,371	3,161	3,161				
032030-2013											
032030-3002			450	1,500		1,500	1,500				
032030-3004	2,871	6,709	6,309	7,000	4,674	7,000	7,000				
032030-3005	319,267	357,374	371,927	438,500	299,602	438,500	457,400				
032030-3006							4,000				
032030-3007											
032030-3016	26,332	46,483	73,037	63,300	32,683	63,750	63,750				
032030-5101	4,891	5,435	5,402	6,200	3,773	6,200	6,200				
032030-5102	17,759	36,513	21,832	36,500	16,921	36,500	36,500				
032030-5201	46	418	140	200	93	200	200				
032030-5203	2,639	2,565	3,148	3,200	2,138	3,200	3,200				
032030-5204	9,139	9,305	9,494	9,500	5,286	8,750	7,000				
032030-5205											
032030-5400											
032030-5401		2,039	243	200		100	200				
032030-5410											
032030-5411											
032030-5413	243	88	700	250	398	400	250				
032030-5501							100				
032030-5504	601	826	513	1,500		1,500	1,500				
032030-5508											
032030-5801	442	496	692	575	260	575	575				
032030-7002	360	1,600		1,600		1,600	1,600				
032030-7003	7,422	12,789	6,698	13,000	218	10,000	13,000				
032030-7007		2,279	14,280	6,000		6,000	6,000				
032030-8002											
032030-8003		8,000	12,240	12,731	8,364	12,731	13,113				
--TOTAL DEPARTMENT--	501,248	609,449	653,310	732,716	462,052	729,466	754,026				
***FOREST FIRE SERVICE***											
032040-5605	20,986	20,986	20,095	20,986	20,095	20,095	20,986				
--TOTAL DEPARTMENT--	20,986	20,986	20,095	20,986	20,095	20,095	20,986				
***PAID EMS***											
032060-1001	917,519	938,197	1,332,403	1,176,842	805,119	1,176,842	1,259,364				
032060-1002											
032060-2001	98,248	116,954	164,724	305,979	133,549	305,979	327,435				
032060-2011	28,551		66,757	39,599		39,599	41,579				
032060-3002	10,000	10,000	10,000	16,000	10,150	16,000	16,000				

FUND #-100 GENERAL FUND EXPENDITURES

	FY/2023	FY/2024	FY/2025	AMENDED	2026/02	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2027	FY/2027	FY/2027	FY/2027	FY/2028
							REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
***PAID EMS***											
032060-3004	Billing Services (EMSC)	38,953	43,417	53,102	36,000	35,715	36,000				
032060-3007	Advertising	906	478		1,000	1,000	1,000				
032060-5100	Electrical Services										
032060-5404	Medical Supplies (County)	26,039	35,954	63,080	50,000	32,466	50,000	60,000			
032060-5407	Maintenance Supplies										
032060-5409	Communications	3,688	1,824	1,929	2,800	904	2,800	2,800			
032060-5410	Uniforms	4,710	3,188	5,268	4,500	2,532	4,500	4,500			
032060-5413	Other Operating Supplies	861	729	4,326	1,500	2,488	2,000	3,500			
032060-5414	Non-Contractual Expense				2,500		1,000				
032060-5415	Gas, Oil, Grease-County Ambu										
032060-5501	Mileage		20,826	10,518	15,000		10,000	15,000			
032060-5509	Training	1,161	730	3,810	10,000	2,561	9,000	10,000			
032060-5640	Nelson Rescue-Bunk Area Reno	31,309									
032060-5645	Nelson Station II	21,089	23,221	25,464	22,000	12,810	22,000	24,000			
032060-5646	Nelson Station II Vehicle Ex	33,844	24,186	22,721	40,000	17,397	40,000	48,000			
032060-7002	Furniture & Fixtures				2,000		1,500	3,000			
032060-7007	Computer Equipment	435		1,609	4,000	3,100	3,000	4,000			
032060-7008	Medical Equipment-Auto CPR	1,048	7	6,603	6,800	2,058	5,000	4,000			
032060-9901	Contingency										
	--TOTAL DEPARTMENT--	<u>1,218,361</u>	<u>1,219,711</u>	<u>1,772,314</u>	<u>1,736,520</u>	<u>1,060,849</u>	<u>1,726,220</u>	<u>1,860,178</u>			
	FIRE & RESCUE SERVICES	<u>2,968,205</u>	<u>3,275,071</u>	<u>3,864,081</u>	<u>4,020,031</u>	<u>2,778,574</u>	<u>3,980,565</u>	<u>4,059,644</u>			
033000	CORRECTION & DETENTION										
033010	***JAIL***										
033010-3002	Professional Services (SCAAP	1,689	39								
033010-5402	Food Supplies		8	12	30	10	30	30			
033010-6001	Regional Jail	1,173,589	1,393,372	1,591,920	1,771,209	1,180,807	1,771,210	2,058,030			
033010-6002	ACRJ - OAA Sublocade Program				22,062		22,062				
	--TOTAL DEPARTMENT--	<u>1,175,278</u>	<u>1,393,419</u>	<u>1,591,932</u>	<u>1,793,301</u>	<u>1,180,817</u>	<u>1,793,302</u>	<u>2,058,060</u>			
	CORRECTION & DETENTION	<u>1,175,278</u>	<u>1,393,419</u>	<u>1,591,932</u>	<u>1,793,301</u>	<u>1,180,817</u>	<u>1,793,302</u>	<u>2,058,060</u>			
034000	INSPECTIONS										
034010	***BUILDING INSPECTOR***										
034010-1001	Salaries & Wages	198,791	211,182	255,592	283,387	186,442	283,387	287,015			
034010-1003	Part-time Salaries										
034010-1004	New Position-Asst.Code Offic										
034010-1005	New Position-Stormwater Mana										
034010-1006	New Building Insp/P&Z Admin		22,733								
034010-1007	Brd.of Bldg.Appeals Wages				300		300	300			
034010-2001	FICA	14,900	17,630	18,917	21,679	14,314	21,679	21,957			
034010-2002	Retirement-VRS		2,495	3,123	30,521	3,205	30,521	4,870			



FUND #-100 GENERAL FUND EXPENDITURES

	FY/2023	FY/2024	FY/2025	AMENDED	2026/02	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2027	FY/2027	FY/2027	FY/2027	FY/2028
							REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
***ANIMAL CONTROL***											
035010-3016	Sterilization Program	700	577		1,000	500	1,000				
035010-3020	Dangerous Dog Registry (VDAC	78	78	75	125	75	125				
035010-5100	Electrical Services	2,819	3,262	4,251	3,000	2,737	3,000				
035010-5203	Telecommunications	5,729	4,755	5,312	6,340	5,554	4,600				
035010-5401	Office Supplies	1,267	785	1,014	1,500	1,074	1,500				
035010-5402	Food Supplies	779	1,288	1,700	1,200	283	800				
035010-5404	Medical Supplies	297	843		800		500				
035010-5407	Maintenance Supplies	5,426	5,499	5,271	3,000	1,439	3,000				
035010-5410	Uniforms	2,854	3,650	4,838	3,500	2,671	3,000				
035010-5504	Travel (Convention & Educati	3,663	903	1,187	1,000	919	1,000				
035010-5509	Training	1,050	824	2,276	1,800	1,373	1,800				
035010-6021	School Project Supplies										
035010-7001	Machinery & Equipment										
	--TOTAL DEPARTMENT--	264,703	334,515	378,538	380,344	288,360	413,898	382,996			
***MEDICAL EXAMINER***											
035030	Professional Health Services	160	120	160	160	140	160				
	--TOTAL DEPARTMENT--	160	120	160	160	140	160				
	OTHER PROTECTION	264,863	334,635	378,698	380,504	288,500	414,058	383,156			
042000	SANITATION & WASTE REMOVAL										
042030	***WASTE MANAGEMENT***										
042030-1001	Salaries & Wages	124,576	139,742	144,291	147,417	98,695	147,417	148,042			
042030-1002	Overtime	13,889	8,359	9,273	12,000	6,878	10,000	12,000			
042030-1003	Part-time Salaries-Conv.Ctrs	266,001	296,438	308,232	320,000	200,012	320,000	330,431			
042030-1004	New Position - Operator/Scal										
042030-1005	Drivers Positions - Incl. OT	81,688	78,310	68,747	91,490	45,292	75,000	96,119			
042030-2001	FICA	16,521	17,029	16,749	19,688	11,575	19,688	19,596			
042030-2002	Retirement-VRS	6,662	5,798	5,653	25,402	3,882	25,402	5,877			
042030-2005	Hospital/Medical Plans	40,109	42,485	33,800	30,420	24,505	30,420	50,700			
042030-2006	Group Insurance	2,764	2,934	2,448	2,783	1,685	2,783	2,487			
042030-2009	Hybrid Disability VLDP	1,237	1,432	1,147	1,357	790	1,357	1,427			
042030-2011	Worker's Compensation	6,161	9,233	10,089	10,165	7,624	10,165	10,165			
042030-2013	VRS Retirement Hybrid Plan	16,696	19,319	20,814	6,418	14,642	6,418	25,951			
042030-3001	Professional Health Services										
042030-3002	Professional Services		2,500	1,529							
042030-3003	Convenience Centers (Fuel)	46,029	33,639	37,573	56,000	27,350	40,112	56,000			
042030-3004	Repairs and Maintenance	45,527	47,244	56,304	65,000	50,626	83,792	85,000			
042030-3005	Maintenance Service Contract										
042030-3007	Advertising										
042030-3010	Tipping Fee (Transfer Statio	336,123	350,965	344,227	363,000	271,020	407,924	363,000			
042030-3011	Tipping Fees- Region 2000 Sv										
042030-3012	Recycling Services	17,167	13,068	12,578	20,000	8,120	9,924	20,000			
042030-3015	Transportation Fees	231,164	235,572	230,563	263,377	146,125	241,500	263,377			

FUND #-100 GENERAL FUND EXPENDITURES

	FY/2023	FY/2024	FY/2025	AMENDED	2026/02	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2027	FY/2027	FY/2027	FY/2027	FY/2028
							REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
***WASTE MANAGEMENT***											
042030-3016											
042030-3017											
042030-3021	1,210	1,940	400	2,000			2,000				
042030-3022	6,737	7,294	7,653	7,700	7,910	7,910	8,150				
042030-3025	231	210	1,760	1,500	126	200	2,000				
042030-5100	9,638	10,042	10,340	10,000	6,977	9,000	10,755				
042030-5103	504	567	628	750	738	1,988	750				
042030-5203	2,218	2,971	3,288	3,050	2,097	3,000	3,500				
042030-5401	3,432	2,791	2,292	3,500	2,394	3,900	4,500				
042030-5407	604	2,356	3,891	3,000	2,457	6,392	4,000				
042030-5408	14,469	27,698	10,603	35,000	19,598	32,000	35,000				
042030-5409	885	317	165	1,000			1,000				
042030-5410	1,631	2,061	2,591	3,500	1,843	3,044	3,500				
042030-5501	664	189		700			700				
042030-5504	2,133	730	1,270	1,500	635	1,640	1,500				
042030-7001	6,095										
042030-7004											
042030-7007	293	367	461	500	36	36					
042030-8002			1,341	1,341		1,341	1,341				
042030-9900											
042030-9901											
--TOTAL DEPARTMENT--	<u>1,303,058</u>	<u>1,363,600</u>	<u>1,350,700</u>	<u>1,509,558</u>	<u>963,632</u>	<u>1,502,353</u>	<u>1,568,868</u>				
SANITATION & WASTE REMOVAL	<u>1,303,058</u>	<u>1,363,600</u>	<u>1,350,700</u>	<u>1,509,558</u>	<u>963,632</u>	<u>1,502,353</u>	<u>1,568,868</u>				
043000	GENERAL MAINTENANCE										
043020	***BUILDINGS AND GROUNDS***										
043020-1001	275,712	312,987	317,411	348,346	230,825	348,346	347,148				
043020-1002	953	951	5,463	3,000	3,747	4,000	3,000				
043020-1003		86	107								
043020-1004											
043020-1005											
043020-2001	20,607	23,654	24,250	25,683	17,999	25,683	26,786				
043020-2002	25,899	17,902	19,596	35,835	12,850	35,835	19,522				
043020-2005	48,557	48,917	61,570	70,020	45,835	70,020	70,020				
043020-2006	3,722	3,728	3,708	3,926	2,724	3,926	3,680				
043020-2009	441	1,038	979	922	825	922	1,324				
043020-2011	3,313	4,896	5,420	5,777	4,333	5,777	5,777				
043020-2013	5,957	14,005	16,620	4,360	13,838	4,360	24,078				
043020-3005	32,567	18,857	34,343	37,000	35,302	70,032	50,000				
043020-3006	23,726	33,242	35,407	51,000	29,837	31,000	51,000				
043020-3007											
043020-5100	176,574	180,474	186,605	186,400	126,352	167,740	186,400				
043020-5102											
043020-5103	12,610	12,127	17,624	17,000	11,041	12,680	17,000				

FUND #-100 GENERAL FUND EXPENDITURES

	FY/2023	FY/2024	FY/2025	AMENDED	2026/02	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2027	FY/2027	FY/2027	FY/2027	FY/2028
							REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
***BUILDINGS AND GROUNDS***											
043020-5203	Telecommunications	2,309	1,662	1,387	2,500	967	1,500	2,500			
043020-5308	Insurance (Property/liabilit	30,246	31,075	30,761	32,000	33,209	33,209	33,209			
043020-5403	Agricultural Supplies& Servi	22,031	23,610	31,557	32,000	21,486	37,000	32,000			
043020-5405	Janitorial Supplies	14,299	11,862	8,388	13,500	10,444	17,000	15,000			
043020-5407	Maintenance Supplies	46,440	21,949	26,554	41,000	16,731	26,000	41,000			
043020-5410	Uniforms	2,433	1,765	2,256	3,000	2,206	2,964	3,000			
043020-5423	Pest Control	4,850	3,370	3,630	5,400	2,300	3,500	5,400			
043020-5501	Travel (Mileage)										
043020-5506	Education/Training		106		2,000	100	400	2,000			
043020-7001	Machinery & Equipment	12,626	2,100	2,766	3,500	13,846	13,067	3,500			
043020-8002	Rent/Lease	93,217	106,865	110,839	113,813	74,255	113,813	114,873			
043020-8003	NMS Maintenance										
043020-8004	RVCC Maintenance										
043020-8005	Wayside Maintenance										
043020-8006	Snow Removal	17	780	1,027	1,500	1,500		1,500			
043020-8007	UST Removal (NCHS)										
043020-8101	Repair/Replacement Insurance										
	--TOTAL DEPARTMENT--	859,106	878,008	948,268	1,039,482	712,552	1,028,774	1,059,717			
***MOTOR POOL***											
043040-5305	Motor Vehicle Insurance	35,004	39,953	41,983	42,000	40,815	40,815	42,000			
043040-5408	Vehicle Repairs & Supplies	60,371	85,772	70,968	65,000	40,327	65,000	65,000			
043040-5409	New Vehicle Equipment (Sheri										
043040-5415	Gas, Oil, and Grease	144,004	169,498	159,395	150,000	96,798	150,000	150,000			
043040-7005	Motor Vehicles										
	--TOTAL DEPARTMENT--	239,379	295,223	272,346	257,000	177,940	255,815	257,000			
	GENERAL MAINTENANCE	1,098,485	1,173,231	1,220,614	1,296,482	890,492	1,284,589	1,316,717			
HEALTH											
051000	HEALTH										
051010	***LOCAL HEALTH DEPARTMENT**										
051010-5601	Nelson Co. Health Dept.	313,591	340,607	357,637	375,519	187,760	375,519	400,138			
051010-7002	Furniture & Fixtures										
	--TOTAL DEPARTMENT--	313,591	340,607	357,637	375,519	187,760	375,519	400,138			
	HEALTH	313,591	340,607	357,637	375,519	187,760	375,519	400,138			
MENTAL HEALTH/COMM.SERVICES											
052010	***MENTAL HEALTH***										
052010-5602	Region Ten Comm. Services Bo	150,000	150,000	150,000	150,000	75,000	150,000	216,479			
	--TOTAL DEPARTMENT--	150,000	150,000	150,000	150,000	75,000	150,000	216,479			
	MENTAL HEALTH/COMM.SERVICES	150,000	150,000	150,000	150,000	75,000	150,000	216,479			

FUND #-100 GENERAL FUND EXPENDITURES

	FY/2023	FY/2024	FY/2025	AMENDED	2026/02	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2027	FY/2027	FY/2027	FY/2027	FY/2028
							REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
053000	WELFARE/SOCIAL SERVICES										
053010	***TAX RELIEF***										
053010-5714	Tax Relief - Real Estate										
053010-5715	Tax Relief - Personal Proper										
053030	***AT RISK BOARD***										
053030-1001	CSA Coordinator Salary										
053030-2001	FICA										
053030-2002	VRS-Retirement										
053600	***CSA/AT RISK YOUTH & FAMIL										
053600-1003	11,422	12,244	13,623	15,000	8,360	13,000	15,680				
053600-1011	1,275	900	1,350	1,800	525	1,300	1,800				
053600-2001	971	1,006	1,146	1,286	695	1,000	1,334				
053600-2011	496	503	696	829	622	829	829				
053600-3164	2,773,757	2,164,658	2,540,366	2,000,000	1,663,789	2,000,000	2,000,000				
053600-3174		8,975	10,275	18,522		18,522	18,522				
053600-5201	Postage										
053600-5203	Phone										
053600-5401	733	250	238	1,000	350	600	1,000				
053600-5504	Travel (Convention & Meeting										
--TOTAL DEPARTMENT--	2,788,654	2,188,536	2,567,694	2,038,437	1,674,341	2,035,251	2,039,165				
	2,788,654	2,188,536	2,567,694	2,038,437	1,674,341	2,035,251	2,039,165				
064010	***COMMUNITY COLLEGE***										
064010-5649	2,108	2,513	2,117	2,124	1,593	2,124	2,004				
--TOTAL DEPARTMENT--	2,108	2,513	2,117	2,124	1,593	2,124	2,004				
	2,108	2,513	2,117	2,124	1,593	2,124	2,004				
071000	PARKS & RECREATION										
071020	***RECREATION***										
071020-1001	108,767	119,388	124,846	128,925	85,777	128,925	128,880				
071020-1002	782	1,364	930	1,500	285	800	1,500				
071020-1003	3,090	4,183	28,850	30,500	19,471	30,500	25,998				
071020-1004	13,778	17,456	15,460	17,919	10,974	17,919	18,280				
071020-1005		9,984									
071020-1006							8,041				
071020-1007							68,955				
071020-1008	50										
071020-2001	9,541	11,518	12,875	13,391	8,996	13,391	13,976				
071020-2002	12,463	11,927	8,262	13,476	5,673	13,476	8,589				
071020-2005	16,866	14,553	9,180	9,180	6,120	9,180	9,180				
071020-2006	1,456	1,551	1,472	1,476	1,014	1,476	1,366				
071020-2009		100	356	358	246	358	394				

FUND #-100 GENERAL FUND EXPENDITURES

	FY/2023	FY/2024	FY/2025	AMENDED	2026/02	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2027	FY/2027	FY/2027	FY/2027	FY/2028
							REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
***RECREATION***											
071020-2011	Worker's Compensation	1,685	2,430	3,781	3,781	2,455	3,274	3,274			
071020-2013	VRS Retirement Hybrid Plan		1,348	5,657	1,694	3,954	1,694	7,165			
071020-3001	Health/Background Services	159	364	897	750	483	750	750			
071020-3005	Maintenance Service Contract				700	200	350	700			
071020-3006	Printing & Binding	2,865	728	491	2,000	129	1,700	2,000			
071020-3007	Advertising	2,939	468	2,964	3,500	2,006	3,500	6,196			
071020-3016	Contracted Services	4,755	2,735	2,500	4,000	1,127	2,500	4,000			
071020-3017	Contracted Umpires	7,408	8,920	17,125	13,000	10,145	13,000	17,360			
071020-3018	Contracted Field Maintenance	5,278	16,851	8,373	12,000	10,876	12,000	12,000			
071020-3019	VRRRT - Blue Ridge Rail Trai	10,621	18,131	14,293	14,000	10,515	14,000	14,000			
071020-3020	Blue Ridge Tunnel Trail Main	33,016	33,339	35,419	35,000	15,703	30,000	30,000			
071020-3021	Target Grant - Youth Soccer										
071020-3022	Baseball Donation Account										
071020-3023	Parks & Rec Special Events		1,637	2,115		2,015	2,015				
071020-5100	Electrical Svcs (field light	1,615	1,459	1,548	1,700	682	1,400	1,500			
071020-5201	Postal Services	114	120	120	200	8	150	200			
071020-5203	Telecommunications	33	61	41	500	13	11	40			
071020-5401	Office Supplies	257	1,717	615	800	93	700	800			
071020-5407	Maintenance Supplies	7,339	8,668	6,448	8,000	3,472	7,000	8,000			
071020-5410	Outdoor Recreation	117									
071020-5411	Recreation Programming										
071020-5412	Educational & Recreational S	32,945	32,420	36,506	30,000	18,122	30,000	35,500			
071020-5413	Concession Supplies										
071020-5422	Special Projects	2,499									
071020-5501	Travel(Mileage)	55		122	250		100	250			
071020-5503	Travel(Subsistence & Lodging	1,263	1,513	1,257	2,000	1,952	2,000	3,923			
071020-5504	Travel(Convention & Educatio	946	1,550	1,154	1,500		500	3,154			
071020-5801	Dues and Memberships	200	200	200	800		500	800			
071020-7001	Machinery & Equipment		3,295								
071020-7007	MyRec Rec Management Softwar	3,295		3,295	3,295		3,445	3,445			
071020-8003	VOF Public Access Grant- Roc		1,920		17,000		22,000				
071020-8004	Forest Sustainability Fund S			25,000	111,710		111,711				
	--TOTAL DEPARTMENT--	286,197	331,898	372,152	484,905	222,506	368,614	551,927			

PARKS & RECREATION	286,197	331,898	372,152	484,905	222,506	368,614	551,927				
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081000	PLANNING & COMMUNITY DEVELOP										
081010	***PLANNING***										
081010-1001	Salaries & Wages	120,757	141,265	119,872	150,740	98,039	150,740	157,074			
081010-1002	Overtime	3,375	2,573	510	3,500	923	2,000	3,500			
081010-1003	Part-time Salaries										
081010-1004	New Position-Planner										
081010-1011	Remuneration-Planning Commis	6,075	3,525	4,950	6,300	2,625	5,000	6,300			
081010-1012	Remuneration-Zoning Board	225	675		900		900	900			
081010-2001	FICA	9,396	10,738	8,921	11,574	7,423	11,574	12,284			

FUND #-100 GENERAL FUND EXPENDITURES

	FY/2023	FY/2024	FY/2025	AMENDED	2026/02	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2027	FY/2027	FY/2027	FY/2027	FY/2028
							REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
***PLANNING***											
081010-2002				15,918		15,918					
081010-2005	19,110	21,522	18,054	22,644	12,947	22,644	18,372				
081010-2006	1,618	1,907	1,454	1,744	1,099	1,744	1,665				
081010-2009	1,026	1,210	912	1,094	689	1,094	1,241				
081010-2011	1,695	2,283	2,695	2,819	2,114	2,819	2,819				
081010-2013	13,851	16,324	15,356	5,173	12,460	5,173	22,572				
081010-3000											
081010-3001											
081010-3002			71		1,786	1,528					
081010-3003											
081010-3005	4,987	4,268	5,046	6,000	4,070	6,000	6,000				
081010-3006	953		752	1,000		800	1,000				
081010-3007	4,595	3,296	1,817	4,500	848	4,000	4,500				
081010-5201	697	828	598	1,200	2,125	2,500	1,600				
081010-5203	38	73	30	50	21	40	50				
081010-5401	970	1,830	1,397	1,500	852	1,500	1,500				
081010-5411		120	443	500	240	400	500				
081010-5501	1,583	1,014	1,315	1,500	1,153	1,500	1,500				
081010-5503	2,109	1,693	1,265	2,500	1,750	2,200	2,500				
081010-5504	337		1,150	800	425	800	800				
081010-5505	1,795	1,852	2,525	2,200	3,125	2,200	2,200				
081010-5650											
081010-5801	500	642	822	750	435	650	750				
081010-7002											
081010-7007											
081010-7050							5,000				
--TOTAL DEPARTMENT--	195,692	217,638	189,955	244,906	155,149	243,724	254,627				
***TOURISM/ECONOMIC DEVELOPM											
081020-1001	138,796	148,135	166,860	239,032	158,759	239,032	233,368				
081020-1003	69,350	83,850	86,725	87,050	56,346	87,050	87,707				
081020-1004											
081020-2001	15,916	17,752	19,433	23,301	16,858	23,301	24,562				
081020-2002	15,913	16,991	16,862	23,429	9,773	23,429	12,063				
081020-2005	16,880	18,696	21,970	30,420	16,055	30,420	20,280				
081020-2006	1,859	1,985	1,919	2,567	1,837	2,567	2,474				
081020-2009			45	451	481	451	967				
081020-2011	2,191	2,930	5,199	5,253	3,940	5,253	5,253				
081020-2013			758	2,134	7,708	2,134	17,587				
081020-3002	2,044	596									
081020-3004											
081020-3005	1,554	1,714	2,864	2,700	1,096	2,700	32,200				
081020-3006	39,399	28,441	41,203	42,000	15,868	42,000	42,000				
081020-3007	54,683	40,892	50,216	63,000	26,854	55,000	65,696				
081020-3010			11,515								
081020-3012											
081020-5201	3,252	2,226	2,466	4,500		3,000	4,500				







FUND #-100 GENERAL FUND EXPENDITURES

	FY/2023	FY/2024	FY/2025	AMENDED	2026/02	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2027	FY/2027	FY/2027	FY/2027	FY/2028
							REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
***CAPITAL OUTLAY***											
091050-2001				40,000	29,500	29,500					
091050-2002							1,659,074	1,659,074-			
091050-7001		10,106									
091050-7002			4,167								
091050-7005							115,650				
091050-7006				43,000		43,000	47,376				
091050-7007											
091050-7008		17,110									
091050-7010							100,000				
091050-7011											
091050-7012							55,200				
091050-7013			32,211								
091050-7014		20,532									
091050-7015				30,000		30,000					
091050-7016	5,975										
091050-7017			39,628	234,592		234,592					
091050-7018			146,740								
091050-7019	42,125										
091050-7020	15,862	9,518									
091050-7021	24,410										
091050-7022											
091050-7023	100,074	50,757	65,172	78,383	47,384	78,384					
091050-7024			16,145								
091050-7025	16,400	3,000									
091050-7026				162,000	64,250	140,000					
091050-7027	5,415	12,870	12,207								
091050-7028	22,480										
091050-7029							65,500				
091050-7030	8,000										
091050-7031							10,000				
091050-7032											
091050-7033				98,850		96,000					
091050-7034							30,000				
091050-7035			9,058								
091050-7036							150,000				
091050-7050				10,000							
091050-7060				26,100	18,530	26,100					
091050-7061											
091050-7072							95,000				
091050-7073		528		61,600			61,600				
091050-7074	16,200	19,800									
091050-7075		13,560	11,592		33,426	33,426	130,500				
091050-7076					194,817						
091050-7077							4,583,014	4,583,014-			
091050-7078	241,778	219,074	420,811	260,484	221,515	260,484	262,000				
091050-7079							27,107				
091050-7080				40,000	27,107	27,107					





FUND #-100 GENERAL FUND EXPENDITURES

	FY/2023	FY/2024	FY/2025	AMENDED	2026/02	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2027	FY/2027	FY/2027	FY/2027	FY/2028
							REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
***LIBRARY EXPANSION***											
094100-3140											
094100-3141											
094100-3142											
094100-3143											
094100-3144											
094100-3160											
094100-3161											
094100-7002											
094200	***COUNTY OFFICE BUILDING***										
094200-3002		43,929									
094200-3003		6,293									
094200-3004		43,929									
094200-3140	96,033	112,641									
094200-3160											
094200-7002											
--TOTAL DEPARTMENT--	96,033	206,792									
CAPITAL PROJECTS											
	96,033	206,792									
***LARKIN PROPERTY BAN***											
095100	***LARKIN PROPERTY BAN***										
095100-3002	85,261										
--TOTAL DEPARTMENT--	85,261										
***LARKIN PROPERTY BAN***											
	85,261										
***CONTINGENCY FUND***											
099900	***CONTINGENCY***										
999000	***CONTINGENCY***										
999000-9901	24,023			26,469		26,469	4,121,977				
999000-9905		16,062		408,092		204,046	300,000				
999000-9910											
999000-9911											
--TOTAL DEPARTMENT--	24,023	16,062		434,561		230,515	4,421,977				
***CONTINGENCY***											
	24,023	16,062		434,561		230,515	4,421,977				
-TOTAL FOR FUND											
	46,467,445	50,685,019	48,219,053	52,434,142	42,678,264	51,438,539	65,443,437	8,989,142-			
- FINAL TOTAL											
	46,467,445	50,685,019	48,219,053	52,434,142	42,678,264	51,438,539	65,443,437	8,989,142-			

FUND #-100 GENERAL FUND REVENUES

	FY/2023	FY/2024	FY/2025	AMENDED	2026/02	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2027	FY/2027	FY/2027	FY/2027	FY/2028
							REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
000999	GENERAL FUND REVENUES										
001000	REVENUE FROM LOCAL SOURCES										
001100	GENERAL PROPERTY TAXES										
001101	***REAL ESTATE TAXES***										
001101-0030	Land Redemptions										
001101-0031	Land Redemptions-Interest										
001101-0040	Rollback Taxes										
001101-1000	2000 Real Estate Taxes FH										
001101-1001	2001 Real Estate Taxes FH										
001101-1002	2002 Real Estate Taxes FH										
001101-1003	2003 Real Estate Taxes FH										
001101-1004	2004 Real Estate Taxes FH										
001101-1005	2005 Real Estate Taxes FH										
001101-1006	38-	36-									
001101-1007			73-		1-						
001101-1008	2008 Real Estate Taxes FH										
001101-1009	2009 Real Estate Taxes FH										
001101-1010	2010 Real Estate Taxes FH										
001101-1011	55-				154-						
001101-1012	197-	79-	484-								
001101-1013	161-	33-	661-		20-						
001101-1014	863-	104-	721-								
001101-1015	3,321-	1,121-	721-								
001101-1016	2,612-	3,762-	1,500-		815-						
001101-1017	4,667-	3,544-	1,005-		1,643-						
001101-1018	8,602-	4,994-	3,704-		1,948-						
001101-1019	13,694-	10,051-	4,255-		2,531-						
001101-1020	36,739-	17,884-	11,315-		2,758-						
001101-1021	61,308-	27,237-	23,880-		7,024-						
001101-1022	486,843-	69,717-	33,462-		18,160-						
001101-1023	9,623,182-	413,340-	92,297-		29,892-						
001101-1024		9,601,501-	501,600-		62,009-						
001101-1025			9,662,615-		495,154-						
001101-1026				10,736,502-		12,268,458-					
001101-1027							12,519,231-				
001101-2000	2000 Real Estate Taxes SH										
001101-2001	2001 Real Estate Taxes SH										
001101-2002	2002 Real Estate Taxes SH										
001101-2003	2003 Real Estate Taxes SH										
001101-2004	2004 Real Estate Taxes SH										
001101-2005	64-										
001101-2006		64-	10-								
001101-2007					56-						
001101-2008	2008 Real Estate Taxes SH										
001101-2009	2009 Real Estate Taxes SH										
001101-2010	2010 Real Estate Taxes SH										
001101-2011	55-				65-						
001101-2012	272-	8-	479-		60-						



FUND #-100 GENERAL FUND REVENUES

	FY/2023	FY/2024	FY/2025	AMENDED	2026/02	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2027	FY/2027	FY/2027	FY/2027	FY/2028
							REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
***PERSONAL PROPERTY TAXES**											
001103-1039											
001103-1047											
001103-1048											
001103-1049											
001103-1050	51-	206-									
001103-1051	129-	225-	19-								
001103-1052	175-	245-	82-								
001103-1053	354-	363-	161-		16-						
001103-1054	2,759-	522-	207-		18-						
001103-1055	12,545-	3,004-	585-		31-						
001103-1056		12,786-	2,963-		560-						
001103-1057			12,738-	13,000-	2,224-	13,000-					
001103-1058							13,000-				
001103-1059											
001103-2017											
001103-2018	24-										
001103-2019	45-										
001103-2020											
001103-2021											
001103-2022											
001103-2023											
001103-2024	101-										
001103-2025	1,870-	386-									
001103-2027	4,618-	2,340-	87-								
001103-2028	12,558-	4,558-	1,259-		476-						
001103-2029	119,355-	18,286-	4,977-		1,265-						
001103-2030	2,255,363-	114,626-	14,360-		2,514-						
001103-2031	74,494-	2,044,775-	110,802-		11,122-						
001103-2032		83,620-	2,006,782-	303,139-	73,178-	303,139-					
001103-2033			105,070-	2,039,269-	1,956,294-	2,129,241-	370,409-				
001103-2034							2,189,331-				
001103-2045											
001103-2046											
001103-2047											
001103-2048											
001103-2049											
001103-2050	52-	206-									
001103-2051	121-	245-	22-								
001103-2052	199-	310-	109-								
001103-2053	667-	379-	127-		19-						
001103-2054	13,574-	818-	248-		18-						
001103-2055	1,372-	14,306-	802-		54-						
001103-2056		1,312-	14,166-		777-						
001103-2057			1,390-	15,000-	11,824-	15,000-					
001103-2058							15,000-				
--TOTAL DEPARTMENT--	6,354,497-	6,029,774-	6,141,026-	6,201,403-	4,113,578-	6,381,347-	6,489,001-				

FUND #-100 GENERAL FUND REVENUES

	FY/2023	FY/2024	FY/2025	AMENDED	2026/02	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2027	FY/2027	FY/2027	FY/2027	FY/2028
							REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
001104	***MACHINERY AND TOOLS TAX**										
001104-1040											
001104-1041											
001104-1042											
001104-1043											
001104-1044	13,540-										
001104-1045	41,345-	472-	492-								
001104-1046		35,081-	6,047-								
001104-1047			33,890-		51-						
001104-1048				34,200-		34,200-					
001104-1049							34,200-				
001104-2039											
001104-2040											
001104-2041											
001104-2042											
001104-2043											
001104-2044	41,632-	209-									
001104-2045		36,898-	5,411-								
001104-2046		39-	36,210-								
001104-2047			312-	40,800-	25,240-	40,800-					
001104-2048							40,800-				
--TOTAL DEPARTMENT--	96,517-	72,699-	82,362-	75,000-	25,291-	75,000-	75,000-				
001106	***LATE TAX PENALTY***										
001106-0001	Late Tax Penalty	232,150-	224,602-	232,073-	225,910-	154,008-	226,378-	262,056-			
--TOTAL DEPARTMENT--		232,150-	224,602-	232,073-	225,910-	154,008-	226,378-	262,056-			
001107	***LATE TAX INTEREST***										
001107-0001	Late Tax Interest	150,627-	163,343-	179,804-	162,000-	117,553-	172,936-	187,920-			
--TOTAL DEPARTMENT--		150,627-	163,343-	179,804-	162,000-	117,553-	172,936-	187,920-			
001200	OTHER LOCAL TAXES										
001201	***LOCAL SALES AND USE TAXES										
001201-0001	Local Sales Tax	2,074,313-	2,137,508-	2,260,777-	2,327,992-	1,674,986-	2,512,479-	2,512,479-			
001201-0005	Local Use Tax (Veh/Trailer R	1,033-	3,494-		800-		800-	800-			
--TOTAL DEPARTMENT--		2,075,346-	2,141,002-	2,260,777-	2,328,792-	1,674,986-	2,513,279-	2,513,279-			
001202	***UTILITY TAXES***										
001202-0025	Electric Consumer Utility Ta	492,785-	509,009-	525,238-	556,378-	338,170-	517,809-	530,754-			
001202-0030	Telecommunications Consumer			115-							
001202-0040	Telecommunications Wireless										
--TOTAL DEPARTMENT--		492,785-	509,009-	525,353-	556,378-	338,170-	517,809-	530,754-			
001203	***BUSINESS LICENSES***										
001203-0001	Business Licenses	53,140-	54,894-	54,822-	54,000-	33,420-	54,000-	54,000-			
001203-0006	License Tax (Horse Race Wage										
--TOTAL DEPARTMENT--		53,140-	54,894-	54,822-	54,000-	33,420-	54,000-	54,000-			

FUND #-100 GENERAL FUND REVENUES

	FY/2023	FY/2024	FY/2025	AMENDED	2026/02	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2027	FY/2027	FY/2027	FY/2027	FY/2028
							REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
001204	***UTILITY FRANCHISE TAX***										
001204-0001	Utility Franchise Tax										
001204-0025	59,890-	60,803-	63,418-	65,000-	39,119-	65,000-	65,000-				
001204-0030	11,605-	9,353-	11,705-	15,000-	681-	15,000-	15,000-				
	--TOTAL DEPARTMENT--	71,495-	70,156-	75,123-	80,000-	39,800-	80,000-				
001205	***MOTOR VEHICLE LICENSES***										
001205-0009	891	1,240	969	1,200-	504	1,200-	1,200-				
001205-0017	Vehicle License Fee 2008										
001205-0024	Vehicle License Fee 2015										
001205-0025	Vehicle License Fee 2016										
001205-0026	212-										
001205-0027	972-	229-									
001205-0028	1,834-	1,144-	112-								
001205-0029	5,105-	2,418-	875-								
001205-0030	29,431-	6,697-	1,951-								
001205-0031	203,096-	26,762-	5,089-								
001205-0032	506,807-	192,118-	28,018-								
001205-0033		510,121-	194,930-	738,890-	21,540-	738,890-					
001205-0034			506,814-				149,431-				
001205-0035								738,890-			
	--TOTAL DEPARTMENT--	746,566-	738,249-	736,820-	740,090-	175,260-	740,090-	740,090-			
001206	***BANK FRANCHISE TAX***										
001206-0001	110,913-	91,447-	89,283-	109,728-							
	--TOTAL DEPARTMENT--	110,913-	91,447-	89,283-	109,728-	109,728-	109,728-				
001207	***RECORDATION TAXES***										
001207-0001	340,223-	363,462-	355,039-	365,000-	274,715-	412,073-	380,000-				
001207-0002	Taxes on Wills and Deeds										
	--TOTAL DEPARTMENT--	340,223-	363,462-	355,039-	365,000-	274,715-	412,073-	380,000-			
001208	***MEALS & LODGING TAXES***										
001208-0001	1,627,361-	1,742,843-	2,583,273-	2,587,193-	2,022,813-	2,722,813-	2,722,813-				
001208-0002	1,282,923-	1,507,617-	1,506,941-	1,592,798-	1,081,040-	1,621,560-	1,621,560-				
	--TOTAL DEPARTMENT--	2,910,284-	3,250,460-	4,090,214-	4,179,991-	3,103,853-	4,344,373-	4,344,373-			
001300	PERMITS AND LICENSES										
001301	***DOG LICENSES***										
001301-0028	Dog Licenses - 2020										
001301-0029	Dog Licenses - 2021										
001301-0030	750-										
001301-0031	12,883-	729-									
001301-0032		14,092-	562-								
001301-0033			11,117-	13,200-	501-	501-					
001301-0034							8,277-	11,675-			
001301-0035								11,675-			
	--TOTAL DEPARTMENT--	13,633-	14,821-	11,679-	13,200-	8,778-	12,176-	11,675-			

FUND #-100 GENERAL FUND REVENUES

	FY/2023	FY/2024	FY/2025	AMENDED	2026/02	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2027	FY/2027	FY/2027	FY/2027	FY/2028
							REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
001303	***PERMIT FEES***										
001303-0001	1,463-	3,330-	1,634-	3,000-	530-	1,520-	1,520-				
001303-0002	255-	170-	85-	300-		300-	300-				
001303-0003											
001303-0004	11,351-	10,477-	9,011-	12,500-	17,963-	17,963-	47,500-				
001303-0006	1,016-	1,018-	1,075-	1,200-	701-	1,200-	1,200-				
001303-0007	6,720-	12,025-	10,200-	11,000-	5,990-	9,200-	11,000-				
001303-0008	291,035-	222,682-	437,458-	365,000-	154,927-	365,000-	365,000-				
001303-0009	23,538-	11,162-	10,848-	16,000-	8,025-	16,000-	16,000-				
001303-0010	9,050-	8,202-	6,400-	11,500-	5,650-	11,100-	11,400-				
001303-0011			19,675-								
001303-0012											
001303-0013	8,440-	3,285-	23,095-	10,000-	4,910-	10,000-	10,000-				
001303-0014											
001303-0015			8,994-		2,588-	2,588-	2,500-				
001303-0019	100-	90-		100-	25-	100-	100-				
	--TOTAL DEPARTMENT--	352,968-	272,441-	528,475-	430,600-	201,309-	434,971-	466,520-			
001400	FINES AND FORFEITURES										
001401	***COURT FINES & FORFEITURES										
001401-0001	142,080-	174,944-	261,105-	334,464-	157,719-	250,000-	264,000-				
001401-0002				8,291-	6,534-	9,801-	9,801-				
001401-0003											
001401-0234	1,921-	2,182-	1,498-	1,750-	710-	1,750-	1,750-				
001401-0244	44,424-	60,533-	75,754-	77,000-	49,191-	77,000-	77,000-				
001401-0245											
001401-0250	8,002-	20,015-	12,929-	9,400-	8,823-	12,823-	12,823-				
	--TOTAL DEPARTMENT--	196,427-	257,674-	351,286-	430,905-	222,977-	351,374-	365,374-			
001500	REVENUE FROM USE OF MONEY/PR										
001501	***INTEREST ON INVESTMENTS**										
001501-0001	795,659-	1,177,090-	1,025,697-	1,100,000-	638,314-	1,188,000-	1,276,000-				
001501-0002	41,792	95,038-	58,834-		6,260-						
	--TOTAL DEPARTMENT--	753,867-	1,272,128-	1,084,531-	1,100,000-	644,574-	1,188,000-	1,276,000-			
001502	***RENTAL/SALE OF PROPERTY**										
001502-0001											
001502-0002	4,150-	3,850-	3,850-	4,150-	3,850-	3,850-	4,186-				
001502-0005		30,864-	8,700-		3,000-	3,000-					
001502-0006											
001502-0007											
001502-0008											
001502-0009	18,635-	7,648-	23,159-		55,844-	55,844-					
001502-0032											
001502-0033											
	--TOTAL DEPARTMENT--	22,785-	42,362-	35,709-	4,150-	62,694-	62,694-	4,186-			
001600	CHARGES FOR SERVICES										

FUND #-100 GENERAL FUND REVENUES

	FY/2023	FY/2024	FY/2025	AMENDED	2026/02	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2027	FY/2027	FY/2027	FY/2027	FY/2028
							REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
001601	***COURT COSTS***										
001601-0001	Fees of Court Officers										
001601-0002	Excess Fees of the Clerk										
001601-0003	12,938-	12,116-	10,719-	12,500-	11,009-	16,513-	16,513-				
001601-0004	1,954-	2,151-	2,512-	2,500-	2,237-	3,356-	3,356-				
001601-0006	5,092-	6,016-	7,891-	6,000-	5,218-	7,827-	7,827-				
001601-0007	3,569-	2,985-	3,190-	3,500-	2,064-	3,500-	3,500-				
001601-0008				30-		30-	30-				
001601-0009	1,488-	855-	977-	1,000-	556-	1,000-	1,000-				
001601-0010	200-	160-	95-	250-	15-	250-	250-				
001601-0011	157-	168-	172-	250-	184-	250-	250-				
001601-0012	Liquidated Damages										
	25,398-	24,451-	25,556-	26,030-	21,283-	32,726-	32,726-				
001602	***COMMONWEALTH ATTORNEY FEE										
001602-0001	1,909-	1,927-	1,898-	2,200-	1,048-	2,200-	2,200-				
	1,909-	1,927-	1,898-	2,200-	1,048-	2,200-	2,200-				
001605	***WORK RELEASE FEES**										
001605-0001	Work Release Fees										
001608	***LANDFILL FEES***										
001608-0002	212,539-	232,726-	225,953-	222,000-	162,725-	244,088-	228,827-				
	212,539-	232,726-	225,953-	222,000-	162,725-	244,088-	228,827-				
001613	***RECREATION FEES***										
001613-0001	37,998-	45,269-	48,052-	56,244-	36,827-	48,700-	50,700-				
001613-0002	Concession Fees										
001613-0003		1,637-	2,115-		2,125-	2,125-					
001613-0004	After School Program Fees										
	37,998-	46,906-	50,167-	56,244-	38,952-	50,825-	108,320-				
001616	***SALE OF LITERATURE***										
001616-0001	322-										
001616-0002				2-		2-	2-				
001616-0003	Sale of Land Books										
001616-0004	87-	92-	271-	99-	305-	305-	99-				
001616-0010	Bicentennial Sales										
	409-	92-	271-	101-	305-	307-	101-				
001800	MISCELLANEOUS REVENUE										
001801	***ENTERPRISE ACTIVITIES***										
001801-0001	Miscellaneous Revenue										
001803	***EXPENDITURE REFUNDS***										
001803-0001	5,145-	4,417-	12,113-	20,647-	17,255-	20,647-					
001803-0003	Interest Delinquent PP Fees										
001803-0009	VPA Refunds (IVE from Local										
001803-0010	4,531-	19,238-	24,970-	5,000-	2,241-	5,000-	5,000-				
001803-0011	VPA Refunds (Admin from Spec										



FUND #-100 GENERAL FUND REVENUES

	FY/2023	FY/2024	FY/2025	AMENDED	2026/02	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2027	FY/2027	FY/2027	FY/2027	FY/2028
							REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
***RECOVERED COSTS***											
001901-0032			39,114-	35,000-	22,409-	22,409-					
001901-0033			430-	295-	511-	511-					
001901-0034				26,370-	26,370-	26,370-					
001901-0035											
001901-0040	1,164-	1,668-	1,967-	1,200-	788-	1,200-	1,200-				
001901-0050	4,579-	1,143-	1,960-	1,500-	703-	1,500-	1,500-				
001901-0055											
001901-0056											
001901-0057											
001901-0060				4,000-	4,000-	4,000-					
001901-0065	17,503-	19,931-	18,577-	18,500-	5,781-	18,500-	18,500-				
001901-0070											
--TOTAL DEPARTMENT--	919,986-	948,049-	1,266,518-	1,157,920-	703,661-	1,196,811-	1,143,521-				
001999	SUBTOTAL										
	REVENUE FROM LOCAL SOURCES	37,983,747-	38,439,755-	40,695,540-	41,064,754-	24,034,174-	43,470,617-	45,458,289-			
002000	REVENUE FROM THE COMMONWEALTH										
002101	***PAYMENTS IN LIEU OF TAXES										
002101-0001											
002201	***NON-CATEGORICAL STATE AID										
002201-0001											
002201-0002											
002201-0003	96,731-	104,661-	113,525-	118,000-	114,891-	114,891-	114,891-				
002201-0005	62,601-	40,050-	17,989-	45,000-	36,384-	36,384-	39,256-				
002201-0006											
002201-0007	330,691-	312,527-	306,954-	330,000-	200,398-	301,236-	312,852-				
002201-0009	489-	322-	1,242-	400-	709-	709-	691-				
--TOTAL DEPARTMENT--	490,512-	457,560-	439,710-	493,400-	352,382-	453,220-	467,690-				
002300	SHARED EXPENSES - STATE										
002301-0001	Shared Expenses-Commonwealth	389,084-	399,053-	415,146-	443,154-	295,670-	442,087-	450,928-			
--TOTAL DEPARTMENT--		389,084-	399,053-	415,146-	443,154-	295,670-	442,087-	450,928-			
002302-0001	Shared Expenses-Sheriff	1,001,104-	1,100,855-	1,169,242-	1,244,888-	798,840-	1,202,076-	1,226,118-			
--TOTAL DEPARTMENT--		1,001,104-	1,100,855-	1,169,242-	1,244,888-	798,840-	1,202,076-	1,226,118-			
002303-0001	Shared Expenses-Commissioner	110,725-	128,720-	142,756-	150,391-	100,852-	151,440-	154,469-			
--TOTAL DEPARTMENT--		110,725-	128,720-	142,756-	150,391-	100,852-	151,440-	154,469-			
002304-0001	Shared Expenses-Treasurer	121,040-	142,594-	153,498-	163,208-	101,558-	153,170-	156,233-			
--TOTAL DEPARTMENT--		121,040-	142,594-	153,498-	163,208-	101,558-	153,170-	156,233-			
002305-0001	Shared Expenses-Medical Exam										
002306-0001	Shared Expenses-Registrar	66,084-	70,328-	72,779-	84,263-		84,263-	85,948-			

FUND #-100 GENERAL FUND REVENUES

	FY/2023 ACTUAL	FY/2024 ACTUAL	FY/2025 ACTUAL	AMENDED BUDGET	2026/02 ACTUAL	PROJECTED ACTUAL	DEPT FY/2027 REQUEST	ADMIN FY/2027 RECOMMEND	AMENDED FY/2027 BUDGET	APPR FY/2027 BUDGET	DEPT FY/2028 REQUEST
002306-0002											
Shared Expenses-Registrar											
State Board of Elections (Pr		13,742-		7,612-		7,612-	7,764-				
--TOTAL DEPARTMENT--	66,084-	84,070-	72,779-	91,875-		91,875-	93,712-				
002307-0001											
Shared Expenses-Clerk of Cir	248,022-	264,975-	276,062-	276,876-	190,063-	286,593-	292,324-				
--TOTAL DEPARTMENT--	248,022-	264,975-	276,062-	276,876-	190,063-	286,593-	292,324-				
002400											
CATEGORICAL AID - STATE											
002401											
***PUBLIC ASSISTANCE***											
002401-0002											
Public Assistance & Welfare	537,764-	534,896-	605,410-	704,125-	384,773-	668,205-	669,161-				
002401-0016											
SLFC											
002401-0022											
Fuel Assistance											
002401-0045											
At Risk Youth/Family (CSA)	1,802,394-	1,335,540-	1,564,167-	1,373,600-	1,037,466-	1,373,600-	1,373,600-				
002401-0047											
Family Preservation/Support											
--TOTAL DEPARTMENT--	2,340,158-	1,870,436-	2,169,577-	2,077,725-	1,422,239-	2,041,805-	2,042,761-				
002404											
***OTHER CATEGORICAL AID***											
002404-0001											
Asset Forfeiture Proceeds-Sh	31,503-	7,717-	6,012-	3,877-	3,877-	3,877-					
002404-0002											
Four For Life	19,030-	18,322-	18,153-	18,085-	18,086-	18,086-					
002404-0003											
Reimbursement Electoral Boar			12,830-								
002404-0006											
Asset Forfeiture Proceeds-Co	7,690-	765-	698-								
002404-0007											
Litter Control	9,966-	13,032-	11,490-	10,364-	10,365-	10,365-					
002404-0009											
Victim Witness Program 98-A9	21,042-	19,646-	29,299-	11,209-	22,280-	22,280-	26,967-				
002404-0012											
VOF Public Access Grant-Rock											
002404-0015											
Fire Programs	59,279-	66,524-	75,721-	82,695-	82,695-	82,695-					
002404-0016											
Emergency Medical Services G					4,350-	4,350-					
002404-0017											
Library of Virginia Grant		49,713-	15,028-		9,354-	9,354-					
002404-0018											
Commonwealth Juror Reimburse	4,260-	11,250-	12,500-	12,000-	6,850-	12,000-	12,000-				
002404-0020											
VJCCCA-Dept.Juvenile Justice	10,364-	10,364-	10,364-	10,364-	5,182-	10,364-	10,364-				
002404-0030											
DHCD VA Main Street Grant (C											
002404-0031											
DHCD Planning Grant (Lovings											
002404-0032											
DHCD Community Business Laun	45,000-										
002404-0033											
DHCD Grant Local Building De											
002404-0034											
DCJS Sheriff's TDO/ECO		4,745-	5,005-	3,500-	270-	3,500-	3,500-				
002404-0035											
DCJS Grant (Sheriff's Dept)	74,828-	67,521-	55,299-	26,471-	25,920-	26,472-					
002404-0036											
DMV Animal Friendly Plates	427-	407-	311-	450-	388-	450-	450-				
002404-0037											
DCJS 2021 Body Worn Camera G											
002404-0038											
VSP HEAT Equipment Reimburse			12,500-								
002404-0039											
Domestic Preparedness Grant											
002404-0040											
Blue Ridge Tunnel TEA-21 Gra											
002404-0041											
Historic District Cost Share											
002404-0042											
VDOF-FSF Forest Sustainabili	41,389-		95,321-								
002404-0043											
BearWise DWR Grant	2,290-										
002404-0046											
VA E911 PSAP GRANT FUNDS		216,794-				150,000-	350,000-				
002404-0047											
PSAP Staffing Grant FY24-STA			31,250-								
002404-0048											
PSAP NG9-1-1 Grant			62,640-								
002404-0049											
VA 911 Services Board PSAP E	966-	4,000-	8,341-		3,027-	8,000-	10,000-				
002404-0050											
Wireless E911 Funds	65,921-	70,422-	70,867-	74,000-	51,577-	71,000-	71,000-				



FUND #-100 GENERAL FUND REVENUES

	FY/2023	FY/2024	FY/2025	AMENDED	2026/02	PROJECTED	DEPT	ADMIN	AMENDED	APPR	DEPT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	ACTUAL	FY/2027	FY/2027	FY/2027	FY/2027	FY/2028
							REQUEST	RECOMMEND	BUDGET	BUDGET	REQUEST
***CATEGORICAL AID - FEDERAL											
003303-0107			17,304-	13,227-	10,438-	13,227-					
003303-0200											
003303-0250											
--TOTAL DEPARTMENT--	978,662-	1,415,612-	1,264,886-	1,405,103-	836,202-	1,382,592-	1,272,003-				
REVENUE FROM FEDERAL GOV'T											
	1,058,026-	1,500,019-	1,352,067-	1,405,103-	836,202-	1,382,592-	1,272,003-				
OTHER FINANCING SOURCES											
***NON-REVENUE RECEIPTS***											
004101-0001	959-										
004101-0002											
004101-0005	27-	9,286-	2,437-		21,138-	21,138-					
004101-0006											
004101-0007											
--TOTAL DEPARTMENT--	986-	9,286-	2,437-		21,138-	21,138-					
***Bond Proceeds***											
004104-0001	2,600,000-										
004104-0002		43,929-									
004104-0003		43,929-									
--TOTAL DEPARTMENT--	2,600,000-	87,858-									
***TRANSFERS FROM OTHER FUND											
004105-0101			271,000-								
004105-0110											
004105-0114		300,000-									
004105-0121											
004105-0150											
004105-0503											
--TOTAL DEPARTMENT--		300,000-	271,000-								
004190-0010											
Other Financing Source G87											
OTHER FINANCING SOURCES											
	2,600,986-	397,144-	273,437-		21,138-	21,138-					
***YEAR ENDING BALANCE***											
009999-0001				4,734,712-		4,734,712-	4,350,888-				
--TOTAL DEPARTMENT--				4,734,712-		4,734,712-	4,350,888-				
***YEAR ENDING BALANCE***											
				4,734,712-		4,734,712-	4,350,888-				
-TOTAL FOR FUND											
	47,097,993-	45,578,694-	47,774,205-	52,434,146-	28,413,969-	54,910,693-	56,454,296-				
- FINAL TOTAL											
	47,097,993-	45,578,694-	47,774,205-	52,434,146-	28,413,969-	54,910,693-	56,454,296-				

# DEBT SERVICE FUND

5/7/2026

## EXPENDITURE SYNOPSIS - PUBLIC HEARING MAY 12, 2026

	FY 25-26	FY 25-26	FY 26-27	Increase/Decrease	
Expenditures by Dept.	Amended Budget	Projected Budget	Proposed Budget	From Projected	% Change
<b>County Debt Service</b>					
Trustee Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Principal (Courthouse Ph.2)	\$260,000.00	\$260,000.00	\$270,000.00	\$10,000.00	3.85%
Principal (Judicial Center)	\$475,000.00	\$475,000.00	\$500,000.00	\$25,000.00	5.26%
Principal (VRA Library)	\$215,000.00	\$215,000.00	\$225,000.00	\$10,000.00	4.65%
Principal (VRA DSS Bldg)	\$0.00	\$0.00	\$170,000.00	\$170,000.00	0.00%
Principal (BAN - Larkin Property)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Interest (Judicial Center)	\$55,222.00	\$55,222.00	\$34,169.00	-\$21,053.00	-38.12%
Interest (Courthouse-Phase 2)	\$63,694.00	\$63,694.00	\$51,838.00	-\$11,856.00	-18.61%
Interest (VRA Library)	\$42,153.00	\$42,153.00	\$30,878.00	-\$11,275.00	-26.75%
Interest (BAN - Larkin Property)	\$81,120.00	\$81,120.00	\$81,120.00	\$0.00	0.00%
Interest (VRA - DSS Bldg)	\$298,567.00	\$298,567.00	\$399,719.00	\$101,152.00	33.88%
*Debt Service Reserve	\$3,727,293.00	\$3,727,293.00	\$3,328,649.00	-\$398,644.00	-10.70%
<b>Total County Debt Service</b>	<b>\$5,218,049.00</b>	<b>\$5,218,049.00</b>	<b>\$5,091,373.00</b>	<b>-\$126,676.00</b>	<b>-2.43%</b>
<b>County Debt for Schools</b>					
Principal VPSA Bonds	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Principal Lease Rev. 2002/2012/2021	\$817,000.00	\$817,000.00	\$831,000.00	\$14,000.00	1.71%
Interest VPSA Bonds	\$719,302.00	\$719,302.00	\$1,003,678.00	\$284,376.00	39.53%
Interest Lease Rev. 2002/2012/2021	\$29,723.00	\$29,723.00	\$17,939.00	-\$11,784.00	-39.65%
Interest (BAN - NCHS Reno)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
<b>Total County Debt for Schools</b>	<b>\$1,566,025.00</b>	<b>\$1,566,025.00</b>	<b>\$1,852,617.00</b>	<b>\$286,592.00</b>	<b>18.30%</b>
<b>Total Debt Service</b>	<b>\$6,784,074.00</b>	<b>\$6,784,074.00</b>	<b>\$6,943,990.00</b>	<b>\$159,916.00</b>	<b>2.36%</b>

\*DS Reserve = \$3,727,293 + \$159,916 (Fund Balance) - \$558,560 increase in DS pmts

## REVENUE SYNOPSIS - PUBLIC HEARING MAY 12, 2026

	FY 25-26	FY 25-26	FY 26-27	Increase/Decrease	
Revenues	Amended Budget	Projected Budget	Proposed Budget	From Projected	% Change
Transfers from General Fund	\$3,325,284.00	\$3,325,284.00	\$3,325,284.00	\$0.00	0.00%
Transfers from Capital Fund	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
<b>Total Transfers</b>	<b>\$3,325,284.00</b>	<b>\$3,325,284.00</b>	<b>\$3,325,284.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Year Ending Balance</b>	<b>\$3,458,790.00</b>	<b>\$3,458,790.00</b>	<b>\$3,618,706.00</b>	<b>\$159,916.00</b>	<b>4.62%</b>
<b>Total</b>	<b>\$6,784,074.00</b>	<b>\$6,784,074.00</b>	<b>\$6,943,990.00</b>	<b>\$159,916.00</b>	<b>2.36%</b>

# CAPITAL FUND

5/7/2026

EXPENDITURE SYNOPSIS- PUBLIC HEARING MAY 12, 2026					
	FY 25-26	FY 25-26	FY 26-27	Increase/Decrease	
Expenditures by Dept.	Amended Budget	Projected Budget	Proposed Budget	From Projected	% Change
<b>Capital Projects</b>					
Capital Reserve (School)	\$300,500.00	\$300,500.00	\$300,500.00	\$0.00	0.00%
Capital Reserve (NCHS Project)	\$22,065,327.00	\$13,156,058.00	\$8,909,269.00	-\$4,246,789.00	-32.28%
Capital Reserve (DSS Project)	\$7,157,642.75	\$1,640,683.00	\$5,014,141.00	\$3,373,458.00	205.61%
Capital Reserve (Unallocated)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
<b>Total</b>	<b>\$29,523,469.75</b>	<b>\$15,097,241.00</b>	<b>\$14,223,910.00</b>	<b>-\$873,331.00</b>	<b>-5.78%</b>

REVENUE SYNOPSIS - PUBLIC HEARING MAY 12, 2026					
	FY 25-26	FY 25-26	FY 26-27	Increase/Decrease	
Revenues	Amended Budget	Projected Budget	Proposed Budget	From Projected	% Change
<b>Capital Projects</b>					
Interest on Investments	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Bond Proceeds (NCHS Project)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Bond Proceeds (DSS Proj BAN)	\$543,501.75	\$40,683.00	\$0.00	-\$40,683.00	-100.00%
Perm Financing-DSS Project	\$6,614,141.00	\$1,600,000.00	\$5,014,141.00	\$3,414,141.00	213.38%
Perm Financing-NCHS Project	\$22,065,327.00	\$13,156,058.00	\$8,909,269.00	-\$4,246,789.00	-32.28%
VPSA Refunding Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Transfer from General Fund	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Year Ending Balance	\$300,500.00	\$300,500.00	\$300,500.00	\$0.00	0.00%
<b>Total</b>	<b>\$29,523,469.75</b>	<b>\$15,097,241.00</b>	<b>\$14,223,910.00</b>	<b>-\$873,331.00</b>	<b>-5.78%</b>

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 FY27, 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. The balance of Permanent Financing for both the Nelson County High School (NCHS) and DSS Building Projects are included in the expenditures above.

# SCHOOL TEXTBOOK FUND

5/7/2026

## EXPENDITURE SYNOPSIS- PUBLIC HEARING MAY 12, 2026

Expenditures	FY 25-26 Amended Budget	FY 25-26 Projected Budget	FY 26-27 Proposed Budget	Increase/Decrease From Projected	% Change
<b>Textbook Fund Expenditures</b>					
School Textbook Payments	\$556,868.00	\$556,868.00	\$241,085.00	-\$315,783.00	-56.71%
<b>Total</b>	<b>\$556,868.00</b>	<b>\$556,868.00</b>	<b>\$241,085.00</b>	<b>-\$315,783.00</b>	<b>-56.71%</b>

## REVENUE SYNOPSIS - PUBLIC HEARING MAY 12, 2026

Revenues	FY 25-26 Amended Budget	FY 25-26 Projected Budget	FY 26-27 Proposed Budget	Increase/Decrease From Projected	% Change
<b>Textbook Fund Revenues</b>					
Interest on Investments	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Sale of Used Books	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Supplement School Operations	\$226,918.00	\$226,918.00	\$217,085.00	-\$9,833.00	-4.33%
Carryover Funds	\$329,950.00	\$329,950.00	\$24,000.00	-\$305,950.00	-92.73%
<b>Total</b>	<b>\$556,868.00</b>	<b>\$556,868.00</b>	<b>\$241,085.00</b>	<b>-\$315,783.00</b>	<b>-56.71%</b>

**SCHOOL CAFETERIA FUND**

5/7/2026

**EXPENDITURE SYNOPSIS- PUBLIC HEARING MAY 12, 2026**

<b>Expenditures</b>	<b>FY 25-26 Amended Budget</b>	<b>FY 25-26 Projected Budget</b>	<b>FY 26-27 Proposed Budget</b>	<b>Increase/Decrease From Projected</b>	<b>% Change</b>
<b>Cafeteria Fund Expenditures</b>					
Food Services Equipment	\$391,628.00	\$391,628.00	\$537,411.00	\$145,783.00	37.22%
<b>Total</b>	<b>\$391,628.00</b>	<b>\$391,628.00</b>	<b>\$537,411.00</b>	<b>\$145,783.00</b>	<b>37.22%</b>

**REVENUE SYNOPSIS - PUBLIC HEARING MAY 12, 2026**

<b>Revenues</b>	<b>FY 25-26 Amended Budget</b>	<b>FY 25-26 Projected Budget</b>	<b>FY 26-27 Proposed Budget</b>	<b>Increase/Decrease From Projected</b>	<b>% Change</b>
<b>Cafeteria Fund Revenues</b>					
Carryover Funds	\$391,628.00	\$391,628.00	\$537,411.00	\$145,783.00	37.22%
<b>Total</b>	<b>\$391,628.00</b>	<b>\$391,628.00</b>	<b>\$537,411.00</b>	<b>\$145,783.00</b>	<b>37.22%</b>

# PINEY RIVER WATER/SEWER FUND

5/7/2026

## EXPENDITURE SYNOPSIS - PUBLIC HEARING MAY 12, 2026

	FY 25-26	FY 25-26	FY 26-27	Increase/Decrease	
Expenditure by Dept.	<u>Amended Budget</u>	<u>Projected Budget</u>	<u>Proposed Budget</u>	<u>From Projected</u>	<u>% Change</u>
Engineering Services	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	0.00%
New Connection Installation	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Maintenance and Repairs	\$62,000.00	\$92,000.00	\$81,000.00	-\$11,000.00	-11.96%
Electrical Services	\$12,000.00	\$11,000.00	\$11,000.00	\$0.00	0.00%
Billing/Postal Services	\$7,800.00	\$6,700.00	\$6,800.00	\$100.00	1.49%
Water and Sewer	\$40,200.00	\$39,400.00	\$40,400.00	\$1,000.00	2.54%
Telecommunications	\$1,400.00	\$1,382.00	\$1,400.00	\$18.00	1.30%
Permit Fees	\$315.00	\$315.00	\$315.00	\$0.00	0.00%
Maintenance Supplies/Equipment	\$63,693.00	\$55,000.00	\$59,882.00	\$4,882.00	8.88%
Refunds	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Capital Improvements (Pump Station)	\$323,125.00	\$0.00	\$323,125.00	\$323,125.00	0.00%
Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Reserve for Contingency	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
<b>Total</b>	<b>\$513,033.00</b>	<b>\$208,297.00</b>	<b>\$526,422.00</b>	<b>\$318,125.00</b>	<b>152.73%</b>

## REVENUE SYNOPSIS - PUBLIC HEARING MAY 12, 2026

	FY 25-26	FY 25-26	FY 26-27	Increase/Decrease	
Revenues	<u>Amended Budget</u>	<u>Projected Budget</u>	<u>Proposed Budget</u>	<u>From Projected</u>	<u>% Change</u>
<b>Piney River Water/Sewer</b>					
Fees for Water/Sewer	\$150,000.00	\$140,000.00	\$150,000.00	\$10,000.00	7.14%
Connection/Installation Fees	\$20,000.00	\$55,000.00	\$40,000.00	-\$15,000.00	-27.27%
Transfer from General Fund (Op)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Transfer from General Fund (Cap)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Transfer from Genral Fund (Debt)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Year Ending Balance	\$343,033.00	\$13,297.00	\$336,422.00	\$323,125.00	2430.06%
<b>Total</b>	<b>\$513,033.00</b>	<b>\$208,297.00</b>	<b>\$526,422.00</b>	<b>\$318,125.00</b>	<b>152.73%</b>

# BROADBAND FUND

5/7/2026

## EXPENDITURE SYNOPSIS - PUBLIC HEARING MAY 12, 2026

	FY 25-26	FY 25-26	FY 26-27	Increase/Decrease	
Expenditure by Dept.	Amended Budget	Projected Budget	Proposed Budget	From Projected	% Change
<b>Network Operations</b>					
Network Operator	\$7,000.00	\$7,000.00	\$7,000.00	\$0.00	0.00%
Director Fees & Mileage	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Repair & Maintenance	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	0.00%
Professional Services	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
Advertising	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Office Supplies	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Insurance	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Utilities including locates	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	0.00%
Equipment	\$20,000.00	\$10,000.00	\$20,000.00	\$10,000.00	100.00%
Installations	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Service Contracts	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Contribution to Industry-CVSI	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Permit Fees	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Tower Lease	\$11,000.00	\$11,000.00	\$11,000.00	\$0.00	0.00%
Contingency	\$226,638.00	\$226,638.00	\$236,638.00	\$10,000.00	4.41%
Transfer to General Fund	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
<b>Total</b>	<b>\$273,638.00</b>	<b>\$263,638.00</b>	<b>\$283,638.00</b>	<b>\$20,000.00</b>	<b>7.59%</b>

## REVENUE SYNOPSIS - PUBLIC HEARING MAY 12, 2026

	FY 25-26	FY 25-26	FY 26-27	Increase/Decrease	
Revenues	Amended Budget	Projected Budget	Proposed Budget	From Projected	% Change
<b>Network Operations</b>					
Transfer from General Fund	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Network Access Charges	\$17,000.00	\$17,000.00	\$17,000.00	\$0.00	0.00%
Fiber Leases	\$8,000.00	\$25,000.00	\$8,000.00	-\$17,000.00	-68.00%
Tower Leases	\$135,000.00	\$118,000.00	\$135,000.00	\$17,000.00	14.41%
Installation Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Year Ending Balance	\$113,638.00	\$113,638.00	\$123,638.00	\$10,000.00	8.80%
<b>Total</b>	<b>\$273,638.00</b>	<b>\$273,638.00</b>	<b>\$283,638.00</b>	<b>\$10,000.00</b>	<b>3.65%</b>

**EXPENDITURE SYNOPSIS- PUBLIC HEARING MAY 12, 2026**

<b>Expenditures</b>	<b>FY 25-26 Amended Budget</b>	<b>FY 25-26 Projected Budget</b>	<b>FY 26-27 Proposed Budget</b>	<b>Increase/Decrease From Projected</b>	<b>% Change</b>
<b>VPA Fund Expenditures</b>					
Fund Expenditures	\$1,460,412.00	\$1,460,412.00	\$1,493,429.00	\$33,017.00	2.26%
General Relief	\$650,823.00	\$650,823.00	\$650,823.00	\$0.00	0.00%
<b>Total</b>	<b>\$2,111,235.00</b>	<b>\$2,111,235.00</b>	<b>\$2,144,252.00</b>	<b>\$33,017.00</b>	<b>1.56%</b>

**REVENUE SYNOPSIS - PUBLIC HEARING MAY 12, 2026**

<b>Revenues</b>	<b>FY 25-26 Amended Budget</b>	<b>FY 25-26 Projected Budget</b>	<b>FY 26-27 Proposed Budget</b>	<b>Increase/Decrease From Projected</b>	<b>% Change</b>
<b>VPA Fund Revenues</b>					
Transfer from General Fund	\$2,111,235.00	\$2,111,235.00	\$2,144,252.00	\$33,017.00	1.56%
<b>Total</b>	<b>\$2,111,235.00</b>	<b>\$2,111,235.00</b>	<b>\$2,144,252.00</b>	<b>\$33,017.00</b>	<b>1.56%</b>

Mrs. Shannon Powell, Chair  
West District

Mr. Joe Richardson, Trustee  
North District

Dr. Stacy Rush, Trustee  
Central District



Mr. Ceaser Perkins, Vice Chair  
South District

Mr. Joe Kennedy, Trustee  
East District

Dr. Amanda C. Hester  
Division Superintendent

## Nelson County Public Schools

### Nelson County Board of Supervisors

84 Courthouse Square  
Lovingson, Virginia 22949

**Subject:** Request for Approval of Fiscal Year 2026/27 School Budget

Dear Members of the Nelson County Board of Supervisors,

On behalf of the Nelson County School Board, I am writing to respectfully request your approval of the proposed fiscal year 2026/27 school budget in the amount of **\$34,976,942**. This budget request reflects our commitment to maintaining and enhancing educational services for all students while addressing critical operational needs.

Key components of the proposed budget include:

- **Personnel Compensation:** The budget utilizes the Senate version for both revenue and expenditure projections, which includes a **3% salary increase for Standards of Quality (SOQ) positions** each year of the biennium.
- **Health Insurance:** Funding to **offset the increase in health insurance premiums** for all division personnel, ensuring continued access to quality benefits.
- **Instructional Support:** Funding for the addition of a **Virginia Preschool Initiative (VPI) partially funded teacher and instructional assistant** to strengthen early childhood education opportunities.
- **Extracurricular Programs:** Inclusion of funds to support a **middle school sports program**, promoting student engagement and wellness.
- **School Health Services:** \$164,935 to continue to support our School Nurse Program in cooperation with Blue Ridge Medical Center.
- **School Transportation:** \$600,000 allocated for the purchase of four new school buses to ensure safe and reliable transportation for our students.

This budget reflects a careful balance between fiscal responsibility and our dedication to providing a high-quality education to every student in Nelson County. We respectfully request that the Board of Supervisors approve the proposed fiscal year 2026/27 budget to allow us to continue advancing our educational programs and services without interruption.

We greatly appreciate your ongoing support of Nelson County Schools and your consideration of this request. Please do not hesitate to contact us should you need additional information or wish to discuss any aspect of the proposed budget in further detail.

Thank you for your attention and commitment to our students and community.

Sincerely,

A handwritten signature in blue ink, appearing to read "Amanda Hester", with a long horizontal flourish extending to the right.

Amanda Hester, Division Superintendent

Nelson County Public Schools  
 Fiscal Year 2026/2027  
 School Board Requested Budget Operational Budget Synopsis  
 Based Upon Enrollment of 1361.8 Funded ADM

EXPENDITURES		Budgeted Expenditures FY 25/26	Requested Expenditures FY 26/27	Dollar Change	Percentage Change	REVENUE	Source Code	Budgeted Revenue FY 25/26	Requested Revenue FY 26/27	Dollar Change	Percentage Change
Pages 1- 13	Classroom Instruction	17,115,732	\$17,612,088	\$496,356	2.90%	Sales Tax	S	\$2,462,476	\$2,629,795	\$167,319	6.79%
Pages 13 - 14	Guidance	\$950,459	\$1,013,905	\$63,446	6.68%	Basic Aid	S	\$3,428,687	\$2,875,317	-\$553,370	-16.14%
Page 16	School Social Work	\$0	\$0	\$0	0.00%	Textbooks	S	\$76,131	\$59,286	-\$16,845	-22.13%
Page 17	Homebound Instruction	\$31,607	\$32,432	\$825	2.61%	Vocational Ed SOQ	S	\$307,111	\$180,747	-\$126,364	-41.15%
Pages 17 - 21	Instructional Improvement	1,177,060.27	\$1,308,217	\$131,156	11.14%	Vocational Ed Lottery Funded	S	\$43,337	\$44,798	\$1,461	3.37%
Pages 21 - 23	Media Services	\$454,320	\$481,656	\$27,336	6.02%	Gifted Education SOQ	S	\$29,950	\$24,918	-\$5,032	-16.80%
Pages 23 - 25	Office of the Principal	\$1,946,410	\$2,015,818	\$69,408	3.57%	Special Education Add-On	S	\$426,912	\$378,602	-\$48,310	-11.32%
Page 25	Board Services	\$52,409	\$53,909	\$1,500	2.86%	English as a Second Language	S	\$49,492	\$46,679	-\$2,813	-5.68%
Page 26	Executive Administration	\$395,998	\$403,184	\$7,186	1.81%	Remedial Education - Summer School	S	\$92,215	\$67,930	-\$24,285	-26.34%
Pages 26 - 27	Personnel Administration	\$386,000	\$386,055	\$55	0.01%	Homebound Instruction (SPED)	S	\$40,522	\$29,152	-\$11,370	-28.06%
Pages 27 - 28	Fiscal Administration	\$318,458	\$326,500	\$8,042	2.53%	At Risk	S	\$7,212	\$2,910	-\$4,302	-59.65%
Page 28	Attendance Administration	\$47,104	\$49,289	\$2,185	4.64%	Early Reading Intervention	S	\$914,950	\$884,673	-\$30,277	-3.31%
Pages 28 - 29	Health Administration	\$347,527	\$357,763	\$10,235	2.95%	Virginia Retirement Program	S	\$27,136	\$24,481	-\$2,655	-9.78%
Page 29	Psychological Administration	\$137,886	\$142,971	\$5,085	3.69%	Group Life Insurance	S	\$431,666	\$298,642	-\$133,024	-30.82%
Pages 30 - 33	Transportation	\$3,917,010	\$4,148,493	\$231,483	5.91%	Social Security	S	\$12,360	\$8,926	-\$3,434	-27.78%
Page 33	Mgt. Of Operations & Maint.	\$152,625	\$159,351	\$6,726	4.41%	ISAEP - GED 16 Grant	S	\$200,620	\$160,292	-\$40,328	-20.10%
Pages 33 - 35	Building Services	\$2,948,621.75	\$2,981,777	\$33,155	1.12%	K-3 Reduced Class Size Incentive Program	S	\$16,054	\$16,054	\$0	0.00%
Page 35	Grounds Services	\$85,785	\$109,985	\$24,200	28.21%	Project Graduation	S	\$98,528	\$107,887	\$9,359	9.50%
Page 35	Equipment Services	\$12,000	\$12,000	\$0	0.00%	FOSTER CARE	S	\$3,371	\$3,186	-\$185	-5.49%
Page 36	Security Services	\$85,178	\$85,178	\$0	0.00%	SPED Regional Tuition Reimbursement	S	\$56,945	\$58,107	\$2,062	3.66%
Pages 36 - 37	Food Services	\$1,387,539	\$1,361,798	-\$25,741	-1.86%	Algebra Readiness	S	\$14,606	\$11,247	-\$3,359	-23.00%
Page 37	Facilities	\$0	\$0	\$0	#DIV/0!	VPSA Technology Grants	S	\$154,000	\$154,000	\$0	0.00%
Page 38	Debt Service	\$0	\$0	\$0	#DIV/0!	Virginia Preschool Initiative	S	\$149,520	\$203,718	\$54,198	36.25%
Pages 38 - 35	Technology*	1,617,612.54	\$1,717,490	\$99,878	6.17%	Infrastructure and Operations Per Pupil Fund	S	\$200,000	\$200,000	\$0	0.00%
Page 38	Fund Transfer	\$226,918	\$217,085	-\$9,833	-4.33%	GROCERY HOLD HARMLESS	S	\$369,878	\$373,834	\$3,956	1.07%
TOTAL PROPOSED GF & FOOD SVC BUDGET		\$33,794,259	\$34,976,942	\$1,182,684	3.50%	Compensation Supplement	S	\$298,243	\$116,175	-\$182,068	-61.05%
By Major Category:						Mentor Teacher Program	S	\$1,002	\$1,081	\$79	7.88%
Instruction	61000	\$21,675,589	\$22,464,117	\$788,528	3.64%	Carl Perkins Vocational Equipment Grant	F	\$38,878	\$40,232	\$1,354	4.02%
Administration	62000	\$1,685,381	\$1,719,669	\$34,288	2.03%	Title I	F	\$502,890	\$540,057	\$37,167	7.39%
Transportation	63000	\$3,917,010	\$4,148,493	\$231,483	5.91%	Title II	F	\$73,348	\$78,112	\$4,764	6.50%
Maintenance	64000	\$3,284,210	\$3,348,291	\$64,081	1.95%	TITLE III	F	\$4,251	\$7,741	\$3,490	82.09%
Food Services	65000	\$1,387,539	\$1,361,798	-\$25,741	-1.86%	TITLE IV	F	\$37,374	\$36,461	-\$913	-2.44%
Facilities	66000	\$0	\$0	\$0	#DIV/0!	Title VI-B	F	\$455,885	\$477,435	\$21,550	4.73%
Debt Service	67000	\$0	\$0	\$0	#DIV/0!	Title VI-B Pre-K	F	\$13,820	\$14,554	\$734	5.31%
Technology	68000	\$1,617,613	\$1,717,490	\$99,878	6.17%	Federal Land Use	F	\$3,864	\$3,864	\$0	0.00%
Fund Transfer	67000	\$226,918	\$217,085	-\$9,833	-4.33%	Reimb. (Field Trips, Cust.Svc)	O	\$97,355	\$97,355	\$0	0.00%
TOTAL REQUES		\$33,794,259	\$34,976,942	\$1,182,684	3.50%	E-rate Telecommunications Rebate	O	\$112,400	\$112,400	\$0	0.00%
						Dual Enrollment Reimbursement	O	\$31,482	\$31,482	\$0	0.00%
						County Support of School Nurses	O	\$164,935	\$164,935	\$0	0.00%
						Food Services - Self Supporting Program	F; S; O	\$1,387,539	\$1,361,797.57	-\$25,741	-1.86%
						Federal Carryover Funds:					
						Title VI-B	F	\$297,695	\$117,193	-\$180,503	-60.63%
						Title I	F	\$30,343	\$13,324	-\$17,019	-56.09%
						Title II	F	\$10,000	\$31,005	\$21,005	210.05%
						Title III	F	\$5,812	\$7,741	\$1,929	33.19%
						Title IV	F	\$16,475	\$12,718	-\$3,757	-22.80%
						Title VI-B Pre-K	F	\$22,247	\$21,554	-\$693	-3.12%
						Subtotal of Revenue		\$13,275,345	\$12,202,462	-\$1,072,883	-8.08%
										\$0	#DIV/0!
						Total State, Federal & Other from Calc Tool		\$13,275,345	\$12,202,462	-\$1,072,883	-8.08%
						County Contribution		\$20,518,914	\$20,518,914	\$0	0.00%
						TOTAL GEN FUND & CAFÉ REV		\$33,794,259	\$32,721,376	-\$1,072,883	-3.17%
										\$0	#DIV/0!
						Total Recommended Expenditures		\$33,794,259	\$34,976,942	\$1,182,684	3.50%
						less: Total Estimated Revenue		\$33,794,259	\$32,721,376	-\$1,072,883	-3.17%
						Surplus/Deficit		\$0	-\$2,255,566	-\$2,255,566	
						Source of funds:					
						State SOQ, Incentive, Cat & Lottery	S	\$7,533,948	6,445,547	-\$1,088,401	-14.45%
						State Sales Tax	S	\$2,462,476	\$2,629,795	\$167,319	6.79%
						Federal Revenue	F	\$2,467,682	2,353,071	-\$114,611	-4.64%
						Other Revenue	O	\$811,239	774,049	-\$37,190	-4.58%
						Total Without County Funds:		\$13,275,345	12,202,462	-\$1,072,883	-8.08%
						Required Funds from County not inclusive of Nursing Program			\$22,774,480		



BOARD OF  
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West District

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County Administrator

AMANDA B. SPIVEY  
Administrative Assistant/  
Deputy Clerk

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Director of Finance and  
Human Resources

**RESOLUTION R2026-41**  
**NELSON COUNTY BOARD OF SUPERVISORS**  
**APPROVAL OF THE RURAL RUSTIC DESIGN STANDARD FOR UNPAVED ROADS IN**  
**THE FY27-32 NELSON COUNTY SECONDARY ROAD SIX YEAR IMPROVEMENT PLAN**

**WHEREAS**, Section 33.2-332 of the *Code of Virginia*, permits the hard surfacing of certain unpaved roads deemed to qualify for designation as a Rural Rustic Road; and

**WHEREAS**, any such road must be located in a low-density development area and have no more than 1,500 vehicles per day; and

**WHEREAS**, the Board of Supervisors of Nelson County, Virginia desires to consider whether these Routes should be designated as Rural Rustic Roads as follows:

- Route 623, Davis Creek Road, From: Dead End To: Road 625,
- Route 646, Hunting Lodge Road, From: Route 604 To: Route 645,
- Route 674, Jenny's Creek Road, From: Route 56 To: 0.60 miles South of Route 151,
- Route 640, Wheelers Cove Road, From: 1.50 miles South of Route 620 To: Route 620,
- Route 667, Fork Mountain Road, From: 1.29 miles North of Route 56 To: 2.29 miles North of Route 56
- Route 613, Berry Hill Road, From: 1.10 miles South of Route 788 To: Route 788,
- Route 606, Buffalo Station Road, From: Route 626 To: Route 1.4 miles East of Route 626,
- Route 764, Walk Around Lane, From: Route 628 To: Dead End,
- Route 648, Eagle Mountain Drive, From: Route 703 To: Route 56
- Route 721, Green Field Drive, From: .70 mile North of Route 626 To: 2.8 miles North of Route 626
- Route 629, Gullysville Road, From: Dead End To: Route 634,
- Route 649, Lonesome Pine Road, From: Route 771 To: Route 694

**WHEREAS**, the Board is unaware of pending development that will significantly affect the existing traffic on these roads; and

**WHEREAS**, the Board believes that these roads should be so designated due to their qualifying characteristics; and

**WHEREAS**, these roads are in the Board's six-year plan for improvements to the secondary system of state highways.

**NOW, THEREFORE, BE IT RESOLVED**, the Board hereby designates these roads as Rural Rustic Roads, and requests that the Residency Administrator for the Virginia Department of Transportation concur in this designation.

**BE IT FURTHER RESOLVED**, the Board requests that these roads be hard surfaced and, to the fullest extent prudent, be improved within the existing right-of-way and ditch-lines to preserve as much as possible the adjacent trees, vegetation, side slopes, and rural rustic character along the roads in their current state.

**BE IT FURTHER RESOLVED**, that a certified copy of this resolution be forwarded to the Virginia Department of Transportation Residency Administrator.

Adopted: \_\_\_\_\_

Attest: \_\_\_\_\_, Clerk  
Nelson County Board of Supervisors