

To: Board of Supervisors
From: C. McGarry
Re: County Administrator's Report for April 14, 2026

A. DSS Building Project: Building progress is moving along now that the slab has been installed; with framing and masonry work in process. A water main break occurred just above the site, causing excess water to disrupt work temporarily for a couple of days. Coleman Adams says there is no impact from this to the overall schedule and no additional costs have been submitted as a result, other than a clogged drainage pipe that needs to be flushed. I am consulting with NCSA on their ability/willingness to flush the pipe and we have submitted information on the incident to the County's Builder's Risk Insurance carrier - VACorp.

Department of Social Services: I had previously reported that all Advisory Board Members had completed training; however, there were a couple that had not. Completion of the training and initial meeting is forthcoming.

B. 2026 Reassessment and Real Property Tax Rate Public Hearing: Appointments are being scheduled through County Administration for the May sessions of the Board of Equalization Hearings. The Board will conduct its public hearing on the advertised Real Property tax rate of \$0.58 on Thursday, April 16th at 7pm in the General District Courtroom.

C. Transfer Station Tipping Floor Replacement: The project is under contract and a Notice to Proceed has been issued to Anglers LLC from Leesburg, VA. Permitting and site preparation will occur over the next week, with the project start date pending issuance of local permits. This date will be announced as soon as it is known. **The public and commercial customers are to continue to bring their waste to the Transfer Station until a closure date is announced.** Our neighbors in Amherst are poised and ready to accept our waste temporarily but **ONLY after we are closed**. Once started, Anglers will be on site until the work is done and they are expected to work daily from 6:30am – 5pm. A more definitive project timeline will be provided once the permits have been issued. Access to the Transfer Station will be barricaded off to the public while providing access to the Animal Shelter. County maintenance and transfer station staff will be working on rehabilitation of the Scale House during the closure period.

D. Wintergreen Wastewater Treatment Plant: NCSA is continuing to work with DEQ, CHA, Ovivo, and English Construction towards conducting the plant performance testing; a test plan has been accepted by NCSA and CHA and will occur once agreed upon optimal testing parameters exist. NCSA is also working with CHA and DEQ to document an acceptable short-term solution to the EQ basin overflows and to document a long-term solution to the overall plant performance. Pursuant to State Code section 2.2-3705.7 (15-ii) information held by the Department of Environmental Quality relating to enforcement strategies, including proposed sanctions for enforcement actions are excluded from public release under FOIA. This is applicable during the draft/negotiation phase, which is the current status.

E. Library Repairs: Matching brick is expected to take 6-8 weeks for delivery as it is not in stock and will have to be made. Once all materials are available and weather permitting, the repairs should take a week to complete.

F. Virginia Piedmont Tourism Region: The Virginia Tourism Corporation (VTC) has approved the creation of a new tourism marketing region "Virginia Piedmont" as was previously endorsed by the Board of Supervisors. The Virginia Piedmont" region aligns with GO Virginia Region 9 and is comprised of those same localities "to organize tourism assets within these defined geographic areas and present those experiences to travelers through a variety of marketing channels."

G. Admissions Tax Committee: An initial kick-off meeting of the committee is scheduled for April 17th. This committee consists of 5 staff members, 2 BOS members, and 5 stakeholders associated with larger events in the community. The kickoff meeting will briefly cover: the Committee's purpose, an overview of Admissions Tax, the current landscape and benchmarking, key policy considerations, stakeholder impacts, Committee goals and work plan, public input strategy, and pros and cons.

Key Questions to be explored include but are not limited to:

- What tax rate balances revenue generation with competitiveness?
- Which events or organizations (if any) should be exempt?
- How will the tax be administered and enforced efficiently and equitably?
- How will revenue be used?
- Will that use build public support? and
- What have peer localities experienced post-implementation?

H. Monitoring of Conditions for an Open Burn Ban: County Staff are currently monitoring conditions and consulting with Fire Chiefs, the Forestry Department, and the Sheriff on the advisement of a local open burn ban, given the current severe drought conditions, high levels of forest fuel, and the 10-day outlook of no measurable rain. John Adkins, as the Director of Emergency Services, may make this declaration of local emergency with the consent of the BOS and then confirmation of the declaration by the Board at a meeting within 45 days of the declaration is required.

I. FY25-26 Budget: With just under three (3) months remaining of the fiscal year, staff is monitoring the budget closely. Revenues and expenditures overall are currently tracking as expected with no concerns identified at this point.

J. Former Larkin Property: CHA has solicited quotes from well drillers (including local ones) for quotes to provide the installation of the test wells and draw down testing. So far one has declined and the others are still in the process of reviewing the information to decide if they want to provide a quote. A Bedford well driller met with CHA on site last week to evaluate the site access and the identified locations. They have indicated that they expect to have responses later this week or early next week.

K. Joint Meeting with Planning Commission – Zoning Ordinance: Wednesday, April 22, 2026 at 5 pm

L. Meals and Lodging Tax Collection & Lodging Entity Tracking: See Attached Charts - Lodging Units went from 844 to 850. TOT and Meals taxes collected FY to date respectively are \$2,272,095 and \$1,201,748 with three (3) months remaining.

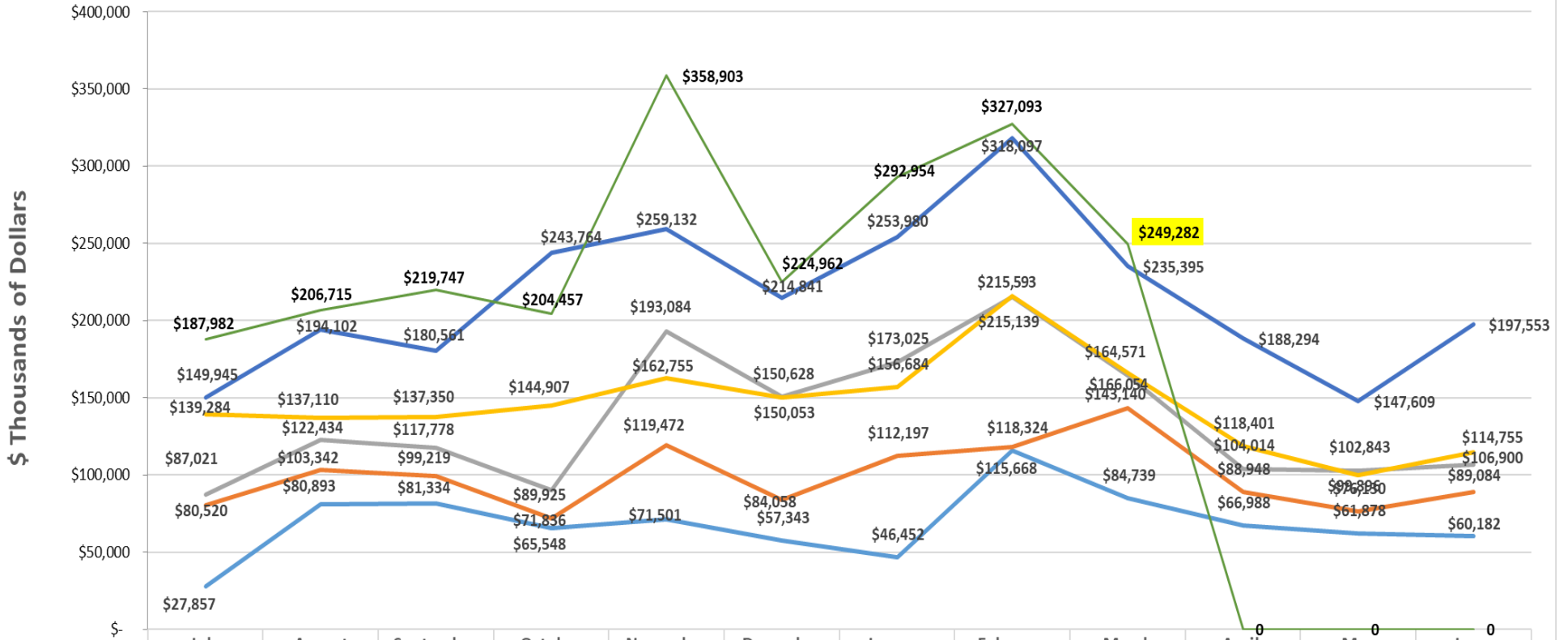
M. Staff Reports: Department and office reports for March/April have been provided.

March 2026 Collection – April 12, 2026 BOS Report

Transient Occupancy Tax Collection - Monthly Trend By Fiscal Year

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

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



	July	August	September	October	November	December	January	February	March	April	May	June
FY 20/21	\$27,857	\$80,893	\$81,334	\$65,548	\$71,501	\$57,343	\$46,452	\$115,668	\$84,739	\$66,988	\$61,878	\$60,182
FY 21/22	\$80,520	\$103,342	\$99,219	\$71,836	\$119,472	\$84,058	\$112,197	\$118,324	\$143,140	\$88,948	\$76,130	\$89,084
FY 22/23	\$87,021	\$122,434	\$117,778	\$89,925	\$193,084	\$150,628	\$173,025	\$215,139	\$164,571	\$104,014	\$102,843	\$106,900
FY 23/24	\$139,284	\$137,110	\$137,350	\$144,907	\$162,755	\$150,053	\$156,684	\$215,593	\$166,054	\$118,401	\$99,896	\$114,755
FY 24/25	\$149,945	\$194,102	\$180,561	\$243,764	\$259,132	\$214,841	\$253,980	\$318,097	\$235,395	\$188,294	\$147,609	\$197,553
FY 25/26	\$187,982	\$206,715	\$219,747	\$204,457	\$358,903	\$224,962	\$292,954	\$327,093	\$249,282	0	0	0

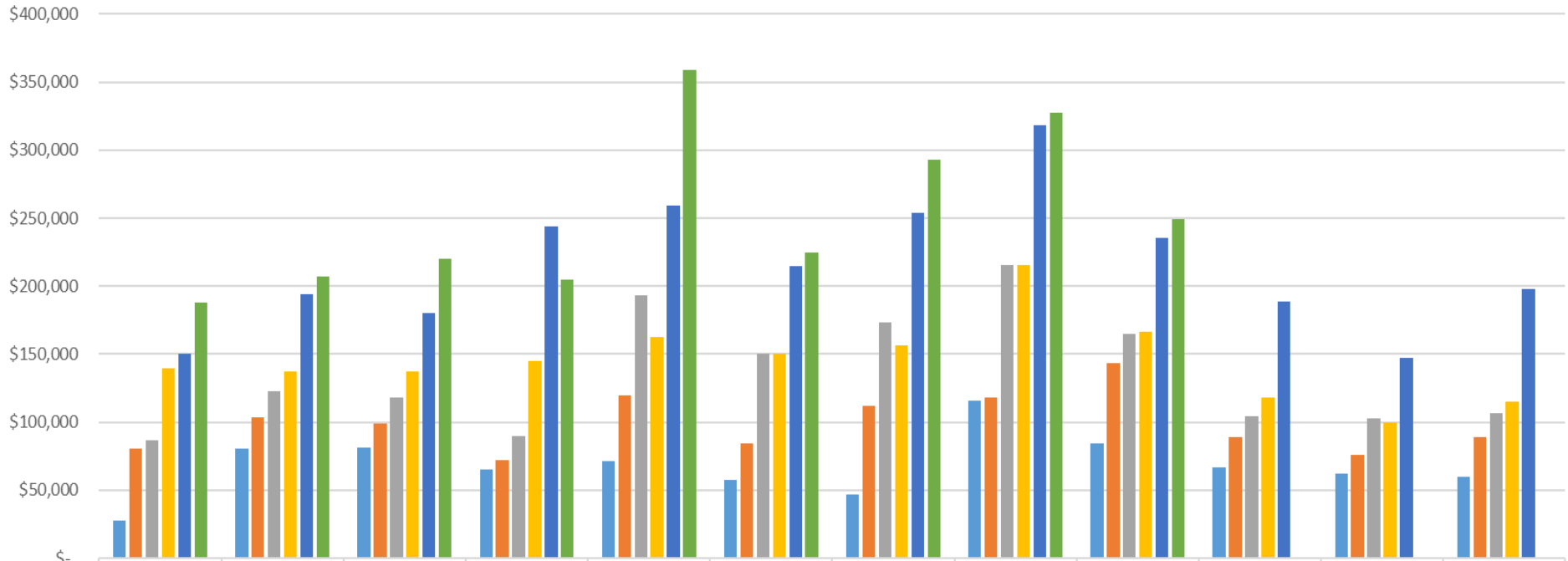
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March 2026 Collection – April 12, 2026 BOS Report

Transient Occupancy Tax Collection by Month and Fiscal Year

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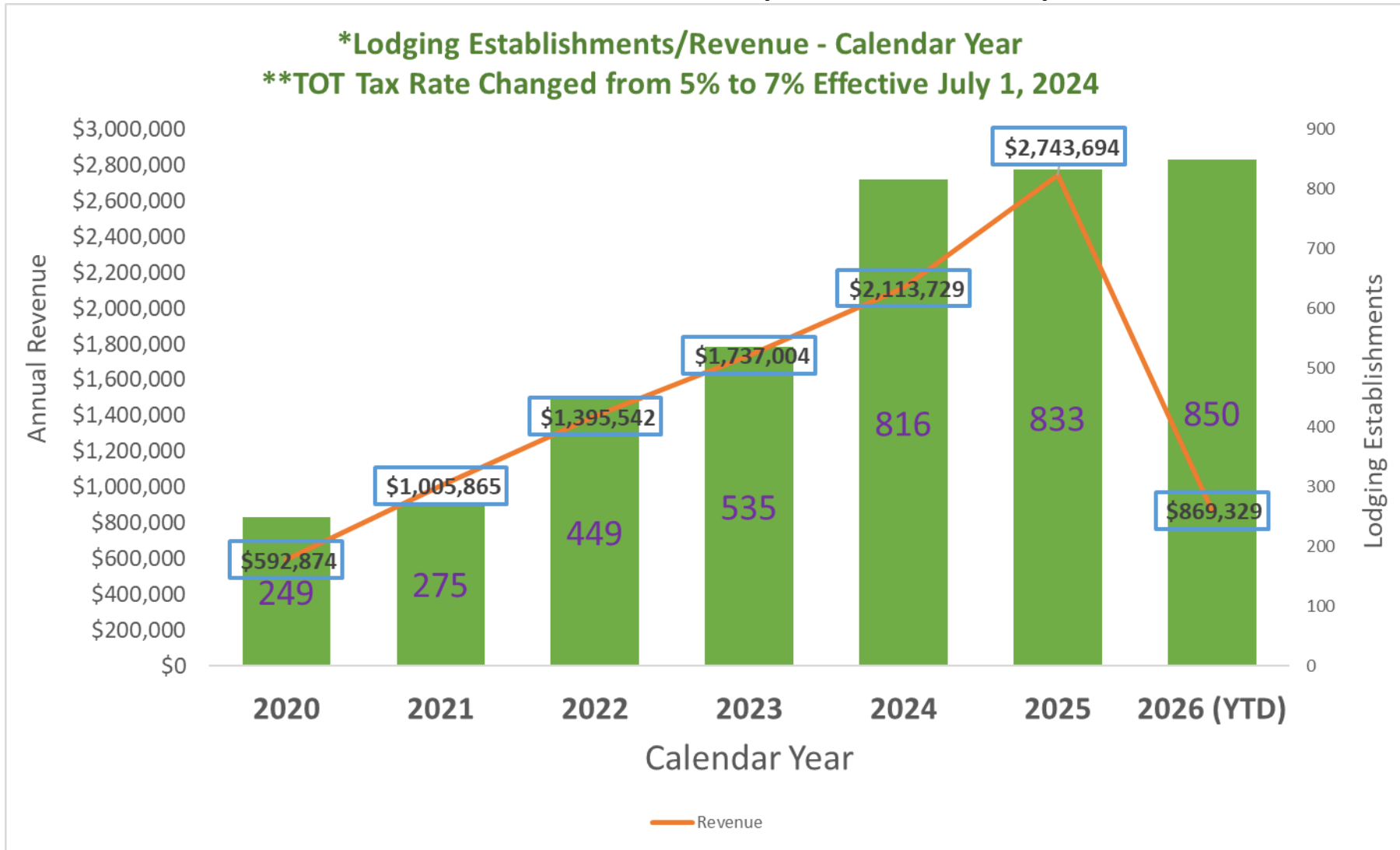
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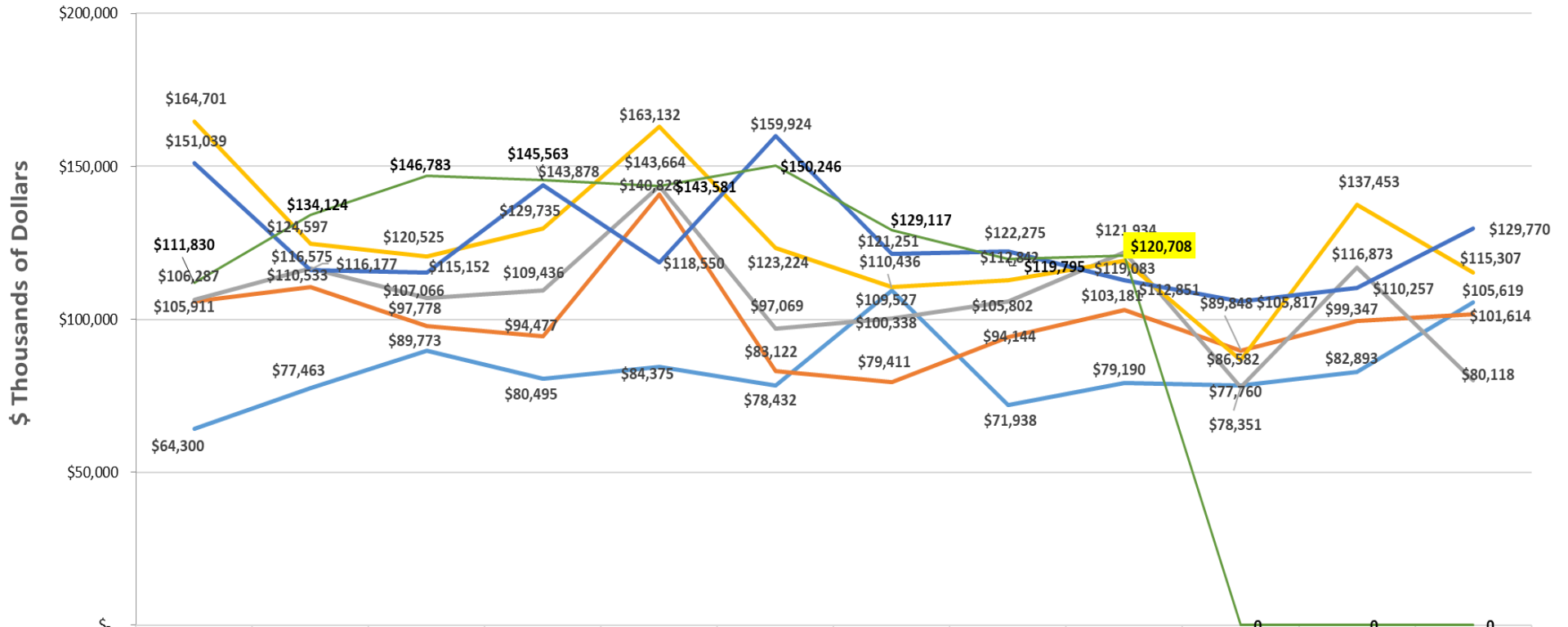


*Lodging Establishments is the number of businesses who are registered with the Commissioner of the Revenue for lodging in Nelson County. This number is up 6 from 844 to 850, in the previous month's report. The number includes businesses who may have multiple properties who remit for all units with one payment. Some businesses remit their taxes quarterly, and due to their start date, may not be on a January-March-June-September schedule. Many businesses utilize services such as AirBnB who remit on their behalf and by State Code, these revenues are only to be disclosed in aggregate; no personal information can be shared (State Code Section 55.1-1209).

March 2026 Collection – April 12, 2026 BOS Report

Meals Tax Collection - Monthly Trend By Fiscal Year

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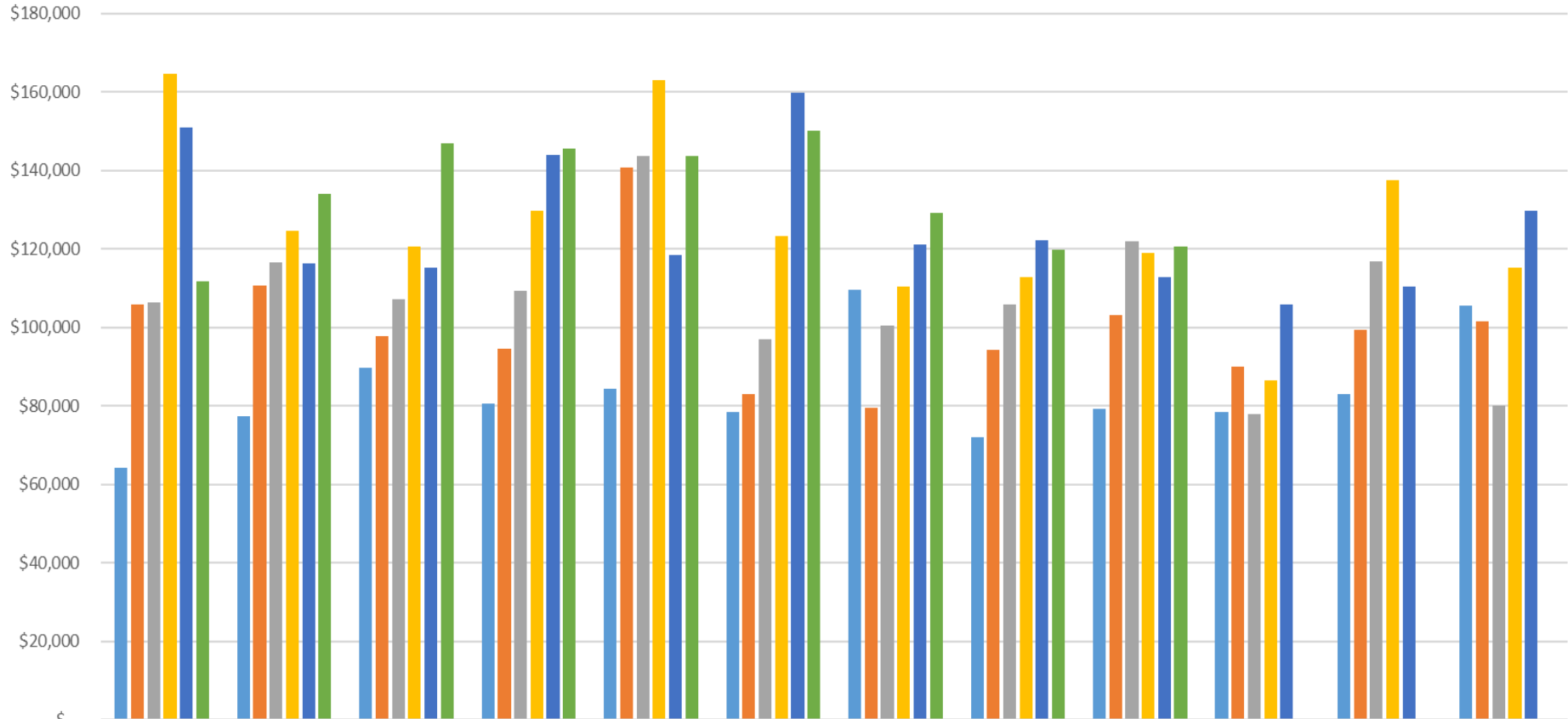
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— FY 20/21	\$64,300	\$77,463	\$89,773	\$80,495	\$84,375	\$78,432	\$109,527	\$71,938	\$79,190	\$78,351	\$82,893	\$105,619
— FY 21/22	\$105,911	\$110,533	\$97,778	\$94,477	\$140,828	\$83,122	\$79,411	\$94,144	\$103,181	\$89,848	\$99,347	\$101,614
— FY 22/23	\$106,287	\$116,575	\$107,066	\$109,436	\$143,664	\$97,069	\$100,338	\$105,802	\$121,934	\$77,760	\$116,873	\$80,118
— FY 23/24	\$164,701	\$124,597	\$120,525	\$129,735	\$163,132	\$123,224	\$110,436	\$112,842	\$119,083	\$86,582	\$137,453	\$115,307
— FY 24/25	\$151,039	\$116,177	\$115,152	\$143,878	\$118,550	\$159,924	\$121,251	\$122,275	\$112,851	\$105,817	\$110,257	\$129,770
— FY 25/26	\$111,830	\$134,124	\$146,783	\$145,563	\$143,581	\$150,246	\$129,117	\$119,795	\$120,708	0	0	0

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March 2026 Collection – April 12, 2026 BOS Report

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